

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

City of Rohnert Park Adopted Budget

FY 2022-2023



City of
Rohnert Park
California



This page is intentionally left blank.

CITY OF ROHNERT PARK

ADOPTED OPERATING AND CAPITAL IMPROVEMENT PLAN BUDGET

FISCAL YEAR 2022-23



Submitted to the

CITY COUNCIL

by

**Darrin Jenkins
City Manager**

June 14, 2022

This page is intentionally left blank.

Table of Contents

	<u>Page Number</u>
Introduction	
Budget Message from the City Manager	1
Meet the City Council	8
City Officials	9
General Fund Overview	
General Fund Adopted Budget.....	11
General Fund Key Revenue Assumptions	12
Administration	
City Council	17
City Manager's & Clerk's Office.....	20
Economic Development	29
City Attorney.....	32
Casino Programs	
Wilfred JEPA Maintenance.....	36
Casino Mitigation Non-Guaranteed Contribution	39
Casino Mitigation Recurring Contributions	45
Finance	57
Human Resources & Payroll	65
Development Services	71
Public Safety	79
Animal Services	99
Public Works	103
Community Services & Performing Arts Center	119
Other General Government	143
Special Revenue & Permanent Funds	155

Table of Contents

	<u>Page Number</u>
Internal Service Funds	
Information Technology Fund.....	218
Technology Replacement Fund	223
Fleet Services Fund	225
Fleet Reserve Fund.....	230
Vehicle Replacement Fund	232
Infrastructure Fund.....	234
Water Fund	238
Sewer Fund	247
Recycled Water Fund	257
Refuse Fund	263
Golf Course Fund	265
Other Funds	
Successor Agency – General.....	267
Successor Agency – Housing	271
Rohnert Park Foundation	275
Capital Improvement Plan	277
Other Financial Information	
Authorized Position Summary	295
Authorized Positions by Department	296
Fund Structure and Basis of Budgeting.....	303
Appropriations Limit (GANN) Calculation	305
Policies	310
Glossary	361



City Council

Jackie Elward
Mayor

Gerard Giudice
Susan Hollingsworth-Adams
Pam Stafford
Samantha Rodriguez
Councilmembers

Darrin Jenkins
City Manager

Don Schwartz
Assistant City Manager

Michelle Marchetta Kenyon
City Attorney

Sergio Rudin
Assistant City Attorney

Cindy Bagley
Director of Community Services

Nishil Bali
Finance Director

Vanessa Garrett
Director of Public Works

Sylvia Lopez Cuevas
City Clerk

Tim Mattos
Public Safety Director

Mary Grace Pawson
Director of
Development Services

Victoria Perrault
Human Resources Director

June 14, 2022

To the Honorable Mayor, Members of the City Council, and Residents of Rohnert Park:

Transmitted with this letter is the Fiscal Year 2022-23 Budget. The City's fiscal year is from July to June each year. The annual budget sets the funding priorities for our organization for the coming year. The budget is *operationally* balanced, meaning revenues and operating expenditures are equal, and the City is not spending down its assigned reserves. It is setting aside projected general fund balance towards creating a downtown. Changes reviewed and approved by the Council during the budget study sessions in April 2022 have been incorporated in the adopted budget.

The budget takes an optimistic view of revenue recovery starting July 1, 2022, and continuing throughout the following twelve months. The budget assumes that life will be back to pre-pandemic normal due to high vaccination rates and the opening of most economic sectors. For instance, it assumes people will travel to Northern California and stay in hotels; they will enjoy restaurants and bars; they will attend performances; and they will return to gyms, community classes, and other activities. The budget does not assume a recession or economic downturn that would have a substantial effect on regional or local City revenues.

This budget sets aside funding for projects, programs, and new positions to implement Council-approved strategic priorities that handle issues related to the development of downtown, homelessness, cleanliness, and park maintenance.

GENERAL FUND BUDGET HIGHLIGHTS FOR FY 2022-23

The FY 2022-23 General Fund Budget includes anticipated revenues, including operating transfers-in of \$49.8 million, and an equal amount in General Fund expenditures and transfers-out. This represents an 11.1% increase from the FY 2021-22 adopted budget. Compared to the FY 2021-22 actual revenue and transfers-in, the FY 2022-23 General Fund budget represents an increase of 7.5%.

Increased Revenues

Not including transfers-in, the General Fund revenue is assumed to increase by 12.2% compared to the FY 2021-22 budget. A portion of this increase is attributed to reimbursements from the City's retiree medical prefunding trust (\$0.9 million) and increased grants revenue (\$1.3 million), not budgeted in FY 2021-22.

The budget assumes hotel taxes will increase from a budgeted \$4 million in FY 2021-22 to \$4.46 million in FY 2022-23. This increase reflects a 10.7% increase in Transient Occupancy Tax revenues. For historical context, the actual receipts in FY 2018-19 were \$4.6 million.

Sales taxes are forecasted to be up 8% from FY 2021-22 adopted budget. There remains a lot of stimulus money circulating in our local economy, which the budget assumes will continue to fuel growth. Also, the sales of gasoline are expected to be higher as people commute to work and school.

Property taxes are up 1.5% compared to FY 2021-22 adopted budget and 4% higher than estimated actual receipts for the same year. These taxes include residual property tax distribution from areas in the City's former successor agency that was down due to a change in method for calculating tax increment revenues by the County, which offset gains from property taxes. Further, an increase in housing valuations could soften due to increasing interest rates, although the City continues to build new homes.

Charges for Services are assumed to be down by 16.6% due to a reduction in developer deposits and lower cost recovery. Community service fees are forecasted to be higher by 58.2% compared to FY 2021-22 adopted budget. This assumes the complete reopening of all City facilities such as the Sports Center, Senior Center, and contract classes that were closed for half a year in FY 2021-22 during the pandemic. The budget projections also assume that Spreckels Performing Arts Center's full production of live performances will resume to a full year.

In the revenue category of licenses and permits, the assumption is that revenue will increase by 21.5% to \$3.6 million from the FY 2021-22 adopted budget, closer to FY 2020-21 actual receipts. This assumes comparable construction activity to the prior year.

New Programs

The significant feature of this budget is a major expansion of funding to address housing, homelessness, and the development of downtown.

This budget adds about \$2.4 million this year to address the Strategic Priorities *Services for unhoused people* and *Attract housing at all levels*. The budget proposes adding funds for rapid rehousing, permanent supportive housing, homeless outreach teams, bio-hazard, and trash clean-up. It also proposes a preliminary budget for a setting-up a Health and Human Services hub.

On April 29, 2022, the City took a major step toward creating a future downtown by purchasing 30 acres at 6400 State Farm Drive. The step supports the Strategic Priority *Development of Downtown*, a long-standing desire by residents for an inviting, walkable downtown that will become the heart of the City. While the City will seek community input, the future downtown may include a combination of market-rate and affordable housing, recreational uses such as a plaza, independent restaurants, and some retail and office space. The FY 2022-23 budget sets aside about \$12 million towards the first phase of future development costs. That includes an appropriation of \$4 million from the FY 2021-22 and/or FY 2022-23 projected General Fund surplus. Additional funding will be requested through future council actions.

Staffing Changes

The FY 2022-23 budget adds new full-time positions summarized below:

- Development Services is adding a new Building Inspector and a Deputy City Engineer position. These positions will process and manage several large and small development and inspection projects, providing the required level of service in the absence of a Deputy City Engineer position

that was transferred to Public Works. These additions will also reduce the use of outside consultants, lower the cost of development, and improve the responsiveness of the department. This supports the Strategic Priority *Attract housing at all levels*.

- Public Safety is adding a Community Engagement Coordinator (CEC) to assist in community engagement and meet the council's priority to better police-community relations. The CEC will develop content and various delivery options and will provide consistent communication with the City's many communities. They will also help organize events like the barbeque in the park with SSU student groups.
- Public Works is adding two new maintenance workers for parks and landscape maintenance throughout the City. These positions will be funded by Community Financing District and Measure M Parks fees. Public Works is also adding two maintenance positions to address litter, trash, and illegal dumping. All of these positions aid in supporting the Strategic Priority *Infrastructure, maintenance, and beautification*.
- Administration is adding a Senior Analyst in the City Manager's Office and expanding a part-time position in Economic Development. The Senior Analyst position will focus on the Strategic Priority *Make progress on the downtown*. There is currently no position dedicated to this important priority for the Council and the community. There are financing tools and state grants that need a lead position to bring them to fruition. The role of a communications specialist has also been expanded from a part-time to a full-time position to aid in the City's economic development and public communication efforts, some of which relate to the development of the Downtown.

This budget reclassifies several existing positions in various departments to meet changes in work requirements, and updates associated compensation. Some of these changes include promoting a Public Works Inspector to a Senior Inspector, a PAC Supervisor to a PAC Manager, an Accountant to a Senior Accountant, and an Human Resources Analyst to an Human Resources Senior Analyst. A detailed list of these and other staffing changes is presented in the accompanying budget book. This budget also includes increasing hourly pay beyond minimum wage for part-time staff in the Community Services department to help recruit and retain quality staff and compete in a tight job market. This supports the Strategic Priority *Memorable community experiences for all*.

Vehicles and Equipment

The FY 2022-23 budget includes several new vehicles this year. This budget proposes adding a new flatbed truck for additional trash pick-up, two new utility vehicles in Public Works, and two replacement vehicles - one each for a building supervisor and a building inspector.

This budget adds a new Senior Center van for Community service and programs. The existing Senior Center van was repurposed to a Crisis response van in FY 2021-22 and is being used by the Public Safety department. This budget also adds two hybrid vehicles for utility meter technicians and a backhoe for the repair of water and sewer lines.

Capital Projects

Typically, during the budget process staff selects and brings forward a slate of new projects for approval. The City needs to be reinvesting in its buildings, parks, roads, and other facilities to maintain the high level of quality its residents are accustomed to. During the pandemic years, the City used only about \$300,000 from the General Fund to support these activities via budget actions. Lack of investment in infrastructure would be the true impact of COVID on our community. The FY 2021-22 budget began restoring infrastructure funding by investing \$2.8 million. This budget builds on this trend and allocates \$5 million in approved Capital projects for FY 2022-23 to meet the City's deferred

maintenance needs (Table 3). Besides this, the City is also investing about \$28 million for capital and non-capital projects from General and Enterprise funds. Some of these projects are listed below and elaborated in the Capital Improvement Plan (CIP) budget section of the budget book.

- a. City Facilities and Recreation: Major projects - Copeland Creek detention basin (\$6 million), and Honeybee Pool renovation (\$2.5 million).
- b. Transportation System and Pavement Preservation: Major projects - Citywide traffic signal safety improvements (\$1.49 million), Southwest Blvd. (\$2.3 million), and various Street pavement projects (\$1.4 million).
- c. Wastewater System: Major projects - Utilities Office (\$2.5 million) and Sewer lining project in B-section (\$2.8 million).
- d. Water System: Major projects - Water Meter Replacements (\$0.75 million), A Section Water Line Replacement (\$2.5 million), and B-section water line replacement (\$1.5 million).

Trail to Crane Creek is a multi-use trail connecting the service road to Tank No. 8 east of Petaluma Hill Road to Crane Creek Regional Park. This trail is part of a multi-phased project connecting the Copeland Creek Bike Path at its terminus in Sonoma State University to the Regional Park. The Southwest Boulevard Complete Streets project seeks to reduce greenhouse gas emissions and combat climate change by integrating bicycle and pedestrian features along this corridor and rehabilitating the road. The project has features for creating a safe and reliable road network for all users and is an opportunity for beautification along this moderately used road. The Honeybee Pool renovation rehabilitates the pool, surrounding concrete decking, and the restroom/changing room so the City can reopen this facility to the residents. The Water Meter Replacement Project will replace existing water meters with new smart meters that are compatible with the new water meter reading system.

Long Term Unfunded Liabilities

In FY 2021-22, the City took large strides toward reducing its long-term employment liabilities for CalPERS retirement. While the City owed more than \$60 million for pensions and retiree health care costs in FY 2020-21, these combined liabilities have dropped to about \$11 million in FY 2021-22 (projected June 30, 2022). These reductions have stemmed from a combination of the City paying down a large portion of its unfunded pension liabilities, combined with gains in CalPERS pension and OPEB trust funds in FY 2021-22. The City will continue to set-aside contributions toward the City's pension liabilities in its retirement trust fund as per its General Fund reserves and surplus policy.

Retiree Health Care

A valuation of the post-retirement health care program as of June 30, 2021, indicated an unfunded liability of \$2.3 million; down from \$8.3 million last fiscal year. The total retiree medical liability was \$20.8 million compared to \$23 million, while Trust fund assets were at \$18.5 million compared to \$14.7 million from the year before.

The City contributes to a retiree medical prefunding program known as the California Employer's Retiree Benefit Trust (CERBT). The prefunding 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 FY 2022-23 General Fund budget includes \$1.5 million in appropriations for retiree health care. To offset these costs, the City will be requesting reimbursement of \$1.2 million from CERBT towards

the payment of expected premiums and cost reimbursements for retirees. Of this amount, \$0.9 million will go towards reimbursement for the General Fund and the remaining for the water and sewer funds.

The retiree medical valuation determines an “actuarially determined contribution” as the appropriate funding level for a retiree medical program. Taking the actuarially determined contribution plus the pay-go, the City is paying down its current year retiree medical obligations by approximately \$0.3 million in FY 2022-23 from General Fund. The information is summarized in the table below:

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

Actuarially Determined Contribution	(\$0.3)
Cash Payments “net pay-go”	\$0.3
<hr/>	<hr/>
Net Funding FY 2022-23 (Shortfall)	\$ 0

CalPERS Retirement

The City uses the California Public Employee Retirement System (CalPERS) to provide employee pensions. The City’s CalPERS unfunded liability was approximately \$52 million at the end of FY 2020-21. In FY 2021-22, the City made \$24.3 million in payments through a combination of various excess reserves and savings in its retirement trust fund, bringing the projected unfunded liability to \$8.2 million by end of FY 2021-22. Barring a market downturn, the City would be contributing enough towards paying down the remaining funded liability, gradually over the next decade.

Table 2: Retirement Funding – All Funds (millions)

Estimated annual Amortization of Unfunded Liability	\$(1.7)
Cash Payments “pay-go”	1.7
Additional Payments	0
<hr/>	<hr/>
Net Funding FY 2022-23 (Shortfall)	\$ 0

Deferred Maintenance

In 2011, staff conducted an assessment of the City’s unfunded capital 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 is forecasted to be \$7.8 million (adjusted by 2.5% inflation since 2011). This year’s budget includes about \$5 million toward maintenance and replacement projects. So to keep pace, the City would need to contribute about \$2.7 million more to deferred maintenance. This budget proposes that amount for the City’s infrastructure reserve fund.

The information is summarized in the table below:

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

Needs: Buildings	\$(2.0)
Streets & Storm Drains	(5.1)
Parks & Recreation	(0.6)
CIP Budget FY 2022-23	5.0
Budgeted FY 2022-23	2.7
<hr/>	<hr/>
Net Funding FY 2022-23 (Shortfall)	\$0

ALL-IN BUDGET

When we combine the 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 leading edge of openness and transparency in municipal finance. The table below presents an “all-in budget” for FY 2022-23.

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

Sources (Revenues)	\$ 49.8
Uses (Expenditures)	(49.8)
Net Operating	\$ (0.0)
Retiree Health Care and Retirement Liability	\$ 0
City Facility Funding	0
All-In Budget Surplus (Shortfall)	\$ 0

The “all-in” analysis shows that for the coming year the City is budgeting enough to fund its unfunded liabilities. While we won’t necessarily feel a shortfall in facility funding from prior years immediately, over time our facilities will age and degrade. And some facilities will cost far more to renovate than they would have cost 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 to or exceed expenses. The last eight budgets have all been balanced. 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 has dramatically reduced its unfunded liabilities. For FY 2022-23, the City is contributing enough to meet its unfunded liability needs. Deferred Maintenance needs represent the City’s investment of General Fund money in infrastructure—buildings, streets, and park amenities. Despite the long-term challenges, this budget sets aside funding this year to achieve contributions toward its long-term capital needs. Some of this may be recalibrated with the Building Needs Assessment study scheduled in FY 2022-23. 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, Budgetary or Long-term Solvency. Service 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 closer to its ability to reach Service Solvency.

CONCLUSION

The hard work undertaken over the last several 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 mid-year as the economic after-effects of the pandemic, the recent interest rate hikes, and the effects of other national events become more clear.

A special “thank you” goes to the entire Finance team 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 disruption of replacing our enterprise software system.

Respectfully submitted,

Darrin Jenkins
City Manager

Nishil Bali
Finance Director

Meet the City Council



Jackie Elward, Mayor

Term Expires: December 2024



Susan Hollingsworth-Adams, Councilmember

Term Expires: December 2022



Pam Stafford, Councilmember

Term Expires: December 2022



Gerard Giudice, Councilmember

Term Expires: December 2024



Samantha Rodriguez, Councilmember

Term Expires: December 2022

CITY OFFICIALS

City Council

Jackie Elward, Mayor
Gerard Giudice
Susan Hollingsworth-Adams
Pam Stafford
Samantha Rodriguez

City Staff

City ManagerDarrin 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

This page is intentionally left blank.

FY 2022-23 GENERAL FUND ADOPTED BUDGET

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Property Taxes	\$ 9,956,050	\$ 10,600,196	\$ 10,763,080	\$ 162,884
Sales & Use Tax	14,270,595	14,184,804	\$ 15,321,111	1,136,307
Transient Occupancy Tax	3,134,882	4,026,000	\$ 4,457,588	431,588
Franchise Fees	2,880,041	2,606,013	\$ 3,126,832	520,819
Intergovernmental & Grants	1,730,388	473,382	\$ 1,819,741	1,346,359
Interest & Rents	1,989,028	788,337	\$ 827,380	39,043
Charges for Current Services	1,244,693	2,766,300	\$ 2,306,325	(459,975)
Community Services Fees	407,163	975,788	\$ 1,543,965	568,177
Cost Allocation Plan Revenue	2,819,286	2,408,763	\$ 2,363,673	(45,090)
Licenses & Permits	3,672,202	2,961,713	\$ 3,599,273	637,560
Fines & Forfeitures	83,784	65,000	\$ 65,000	0
Donations & Miscellaneous	421,022	141,100	\$ 930,100	789,000
TOTAL REVENUE	\$ 42,609,135	\$ 41,997,396	\$ 47,124,068	\$ 5,126,672
Transfers In from Other Funds	3,710,726	2,806,867	\$ 2,673,103	(133,764)
TOTAL SOURCES	\$ 46,319,861	\$ 44,804,263	\$ 49,797,171	\$ 4,992,908
EXPENDITURES				
Administration	\$ 2,870,687	\$ 2,993,871	\$ 3,985,753	\$ 991,882
Finance	2,052,722	2,133,525	\$ 1,887,204	(246,321)
Development Services	3,660,270	5,191,567	\$ 7,792,008	2,600,441
Public Safety - Police & Fire	18,284,590	18,418,011	\$ 20,619,903	2,201,892
Animal Services	602,013	744,500	\$ 786,081	41,581
Public Works	2,956,600	3,435,260	\$ 5,913,152	2,477,892
Community Services	1,824,565	2,638,225	\$ 3,751,050	1,112,825
Performing Arts Center*	600,878	811,928	\$ 0	(811,928)
Retiree Medical	1,366,177	1,449,000	\$ 1,514,000	65,000
Other General Government	3,364,871	4,183,376	\$ 719,488	(3,463,888)
SUB-TOTAL EXPENDITURES	\$ 37,583,373	\$ 41,999,263	\$ 46,968,638	\$ 4,969,375
Transfers Out to Other Funds	2,431,775	2,805,000	\$ 2,828,533	23,533
TOTAL EXPENDITURES	\$ 40,015,149	\$ 44,804,263	\$ 49,797,171	\$ 4,992,908
NET BUDGET RESULT	\$ 6,304,712	\$ 0	\$ 0	\$ 0
Development of Downtown	\$ 0	\$ 0	\$ 4,000,000	\$ 4,000,000
Less Addition to Operating Reserves	0	0	0	0
TOTAL BUDGETARY BALANCE	\$ 6,304,712	\$ 0	\$ (4,000,000)	\$ (4,000,000)

*FY22-23 Performing Arts Center budget is incorporated with Community Services budget 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 streets, 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 trend continued through Fiscal Year 2021-22. The Fiscal Year 2022-23 budget assumes that most business and activities will generally come back to the pre-pandemic normal as the local and regional population gets vaccinated. The FY 22-23 revenues are estimated at \$47.1M, excluding transfers in from other funds. The budgeted revenues are estimated to increase 12.2% over budgeted FY 21-22 revenues of \$42.0M. of the projected \$5.1M increase, \$1.1M is due to projected increase in Sales and Use Tax and \$0.6M due to increase in Licenses and Permits. An increase of \$1.3M is attributed to Intergovernmental revenue, \$0.5M to Franchise Fees, and \$0.6M to Community Services Fees, with an offset of \$0.5M related to Charges for Current Services. The remaining balance is made up of Property Taxes, Interest & Rents, Fines & Forfeitures, Cost Allocation Plan, and Miscellaneous revenue.

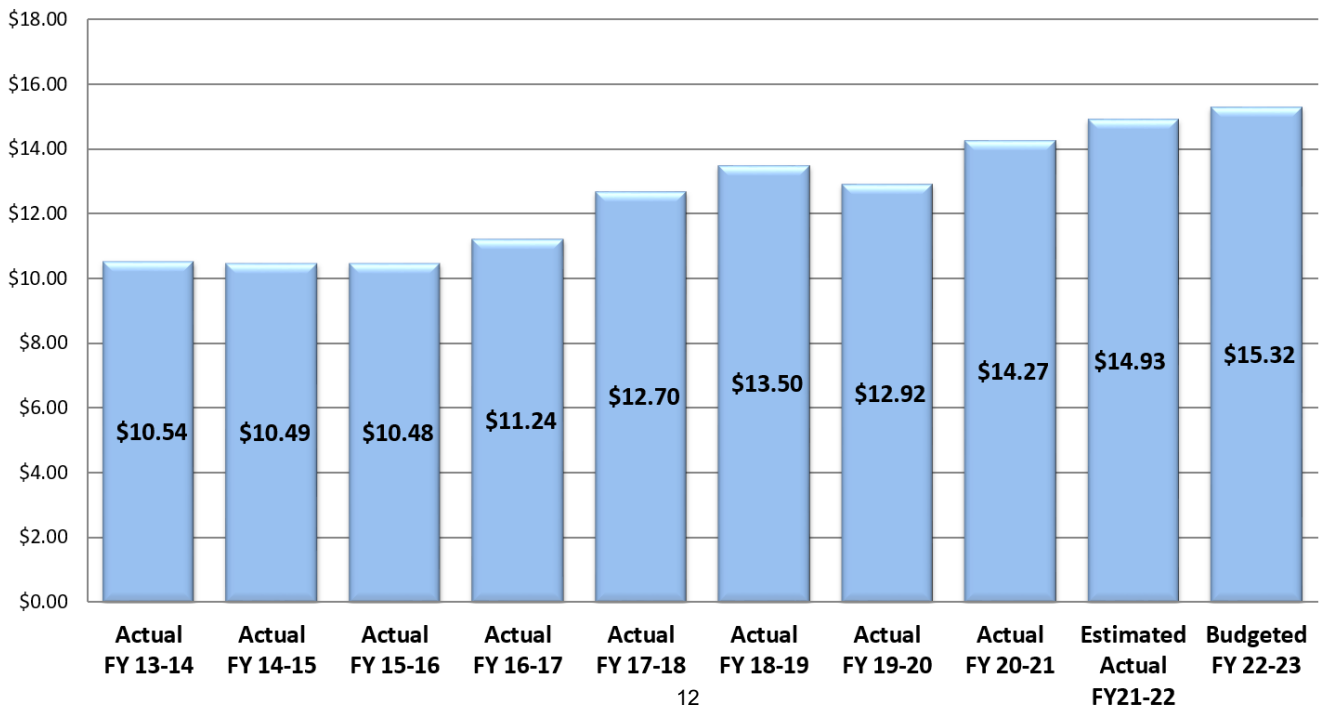
SALES TAX

Sales Tax revenue is the City’s largest revenue source, providing approximately 32.5% of General Fund revenue. Sales Tax revenue is projected to increase in FY 22-23 by approximately \$1.1M or 8.0% from FY 21-22 budget, for a total of \$15.3M. Revenue from sales tax estimates is projected to increase due to higher sales, 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 22-23 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 the City’s sales tax consultant.

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

Sales Tax Revenue

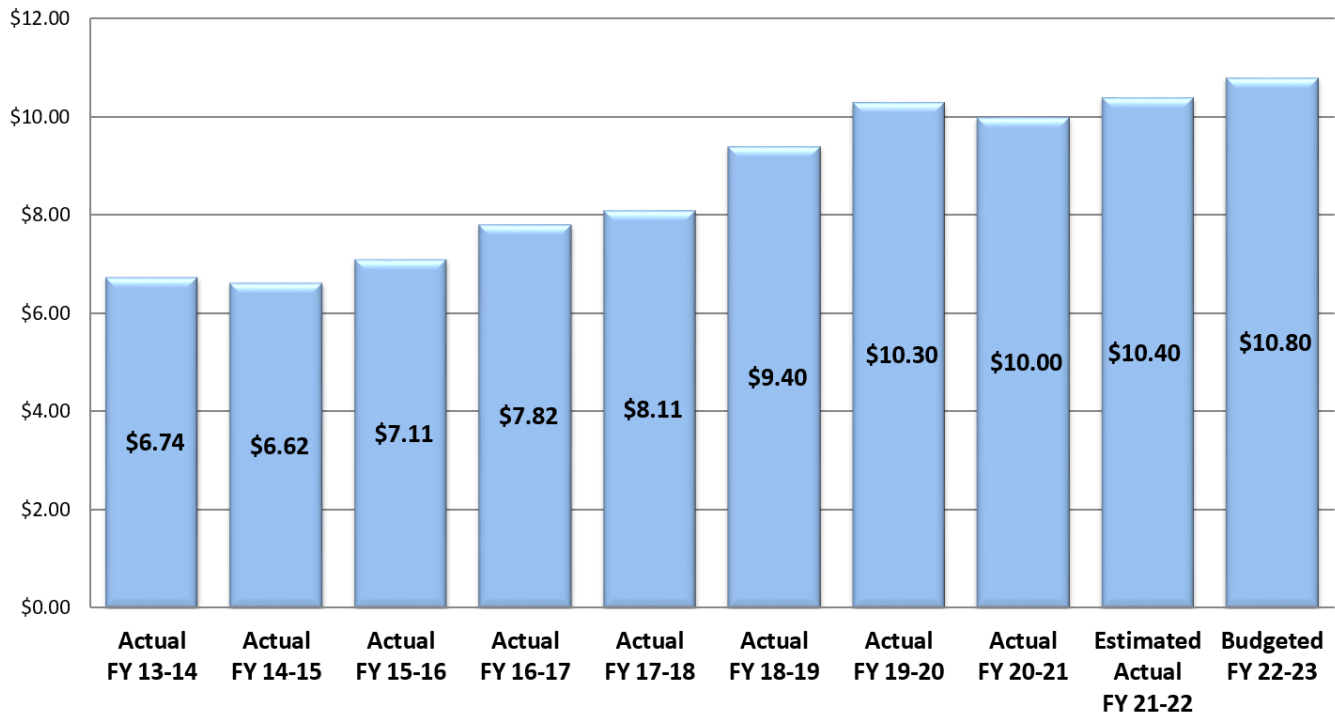


PROPERTY TAX

Property Tax is the City’s second largest revenue source, providing 22.8% of the General Fund revenue. The City is estimating a Property Tax revenue increase of \$162,884 or 1.5% over the prior year budget. The City projects a \$262,000 increase in Secure Property Taxes and those in lieu of MVLV swap, and a \$212,000 decrease in Redevelopment Property Tax Fund (RPTTF) residual distribution revenue with the remaining net increases in Unsecured and Other Property Taxes.

The following chart depicts the 10-year history of Property Tax revenue and reflects the reclassification of MVLF revenue from the Intergovernmental & Grants classification to Property Tax revenue. MVLF 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 9.5% of the General Fund Revenue, During the COVID-19 Pandemic shutdown this particular revenue stream dropped dramatically in the beginning of FY 20-21. TOT revenues recovered in FY 21-22, but still included losses due to hotel closures in the first half of FY 21-22. This revenue is expected to recover further and is forecasted to be closer to FY18-19 levels. 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 \$3.6M for FY 22-23. This projection reflects an increase of \$637,560 over the FY 21-22 budget. This is mostly due to a projected increase of \$200,000 for building plan check fees, \$100,000 for plan check fire inspections, \$50,000 for business license fees, and \$144,000 each for Engineering Fees and Building Inspection fees.

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 provides approximately 6.6% of General Fund revenue and is expected to increase by 20% from FY 21-22 budget, mostly due to increases in fees that the City collects from its franchise agreement with Recology Sonoma.

The projected Franchise Fee revenue from Pacific Gas & Electric is projected to increase slightly for FY 22-23. 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.

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 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.

CHARGES FOR SERVICES

Charges for Services are projected at \$2.3M for FY 22-23, a decrease of \$459,975 from the previous year This is primarily due to a projected decrease in developer services revenue, offset by an increase 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 20-21 costs plus a COLA for FY 21-22, including a true-up of FY 20-21 costs that rolled forward into the allocation. The City uses a combination of internal service funds and a cost allocaton plan in distributing indirect costs.

COMMUNITY SERVICES

Community Services revenue is projected at \$1.54M, an increase of \$568,177 from FY 21-22 budget. This is mainly due to a general recovery from the pandemic downturn, which has projected revenue recovering in FY 21-22 from recreation classes, memberships, and activity.

INTEREST & RENTS

The City’s cash is primarily invested with the Sonoma County Investment Pool, the State’s Local Agency Investment Fund (LAIF), and with the City’s Asset Manager. 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 22-23 interest is slightly higher from previous year earnings, consistent with the slow growth rate of interest rates.

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 22-23 Interest and Rentals is approximately \$827,380 a 4.9% increase from FY 21-22 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 \$1.8M, an increase of \$1.3M from the FY 21-22 budget. Much of the increase is attributed to the implementation of the Specialized Assistance for Everyone (SAFE) program, which received a significant portion of funding from state Crisis Care Mobile Unit grant from the County, as well as State Funding for the Homekey program.

DONATIONS AND MISCELLANEOUS REVENUE

Donations and Miscellaneous Revenue increased \$789,000 mostly due to a reimbursement of \$899,000 from the City’s retiree medical healthcare trust.

This page is intentionally left blank.

CITY COUNCIL

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Intergovernmental	\$ 0	\$ 0	\$ 5,000	\$ 5,000
Cost Allocation Plan Revenue	15,017	1,720	(7,375)	(9,095)
General Fund	142,982	164,254	397,650	233,396
TOTAL SOURCES	\$ 157,999	\$ 165,974	\$ 395,275	\$ 229,301
<u>EXPENDITURES</u>				
Salaries	\$ 30,065	\$ 29,044	\$ 29,045	\$ 1
Benefits	54,287	65,827	37,190	(28,637)
Operational Expense	80,109	150,668	300,789	150,121
Contractual/Professional Svc	24,478	21,525	27,525	6,000
Information Technology	5,734	2,308	34,040	31,732
Reimbursement	(36,673)	(45,888)	(33,314)	12,574
TOTAL EXPENDITURES	\$ 157,999	\$ 165,974	\$ 395,275	\$ 229,301
	\$ 0	\$ 0	\$ 0	\$ 0

City Council

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1000	City Council					
10001000-50157	Mayor & Council Member Rev- CC	0	0	5,000	5,000	N/A
	46 Intergovernmental	0	0	5,000	5,000	N/A
10001000-50177	CAP Revenue - CC	15,017	(1,720)	(7,375)	(5,655)	328.78%
	49 CAP Revenue	15,017	(1,720)	(7,375)	(5,655)	328.78%
10001000-61000	Salaries - CC	30,065	29,044	29,045	1	0.00%
	61 Salaries	30,065	29,044	29,045	1	0.00%
10001000-62200	Munis Health	5,523	0	28,288	28,288	N/A
10001000-62680	PERS Employer - CC	4,336	7,353	2,122	(5,231)	(71.14%)
10001000-62200	Alt Bene Nationwide - CC	4,375	4,200	0	(4,200)	(100.00%)
10001000-62200	Alt Bene ICMA - CC	5,250	12,600	0	(12,600)	(100.00%)
10001000-62720	RHSA Plan - CC	6,000	6,000	6,000	0	0.00%
10001000-62200	REMIF Health Ins - CC	5,300	12,720	0	(12,720)	(100.00%)
10001000-62200	Kaiser Health Ins - CC	15,620	12,720	0	(12,720)	(100.00%)
10001000-62230	Eye Care - CC	638	770	0	(770)	(100.00%)
10001000-62250	Dental - CC	4,238	5,133	0	(5,133)	(100.00%)
10001000-62100	Medicare - CC	423	421	420	(1)	(0.24%)
10001000-62240	Life Ins - CC	0	1,156	0	(1,156)	(100.00%)
10001000-62600	LTDDisability - CC	0	171	0	(171)	(100.00%)
10001000-62620	STDisability - CC	0	94	0	(94)	(100.00%)
10001000-62260	EAP - CC	186	170	0	(170)	(100.00%)
10001000-62800	Workers Comp - CC	2,399	2,319	360	(1,959)	(84.48%)
	62 Benefits	54,287	65,827	37,190	(28,637)	(43.50%)
10001000-63110	Office Supplies - CC	71	0	0	0	N/A
10001000-63330	Spec Dept Exp - CC	850	50,200	150,200	100,000	199.20%
10001000-63310	Dues & Subscription - CC	57,820	64,680	86,297	21,617	33.42%
10001000-63160	Softwr License & Maint - CC	18,945	19,920	48,536	28,616	143.65%
10001000-63200	Liability Ins Premium - CC	1,033	1,268	1,156	(112)	(8.83%)
10001000-63600	Meetings & Travel-CC	0	600	600	0	0.00%
10001000-63800	City Representation Jul-Dec	125	750	750	0	0.00%
10001000-63810	City Representation Jan-June	0	750	750	0	0.00%
10001000-63830	Exp Stafford - CC	30	2,500	2,500	0	0.00%
10001000-63860	Exp Hollingsworth Adams	685	2,500	2,500	0	0.00%
10001000-63840	Exp Dist3 Giudice - CC	0	2,500	2,500	0	0.00%
10001000-63820	Exp Dist1 Linares - CC	0	2,500	2,500	0	0.00%
10001000-63850	Exp Dist4 Elward - CC	550	2,500	2,500	0	0.00%
	63 Operational Expense	80,109	150,668	300,789	150,121	99.64%
10001000-64000	Contract Svcs- CC	24,478	21,525	27,525	6,000	27.87%
	64 Contract-Profess Services	24,478	21,525	27,525	6,000	27.87%
10001000-65000	IT Services - CC	5,734	2,308	34,040	31,732	1374.87%
	66 Information Technology	5,734	2,308	34,040	31,732	1374.87%

City Council

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
10001000-68010	Reimb fr Gen Fund-CC	(36,673)	(45,888)	(33,314)	12,574	(27.40%)
	68 Reimbursements	(36,673)	(45,888)	(33,314)	12,574	(100.00%)
Revenue Total		15,017	(1,720)	(2,375)	(655)	38.08%
Expenditure Total		157,999	223,484	395,275	171,791	76.87%
General Fund Net Cost		142,982	225,204	397,650	172,446	76.57%

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 2021-22

- ✓ Led or supported Departments in meeting City Council's strategic goals:
 - a. Maintained a high quality of customer service during the COVID-19 Pandemic.
 - b. Initiated significant progress in addressing climate change, including hiring of sustainability manager, implementing state's new organic recycling requirements, and shifted electricity purchases to 100% renewable Sonoma Clean Power EverGreen option.
 - c. Increased services for the unhoused, including receiving state approval for Project Homekey interim housing site and significantly improving the direction of the Sonoma County Continuum of Care.

- d. Implemented key components of improving police/community relations and accountability, including launch of SAFE program and hiring of police auditor.
- e. Improved City's financial position by substantially reducing pension liabilities with payment of most debt.
- f. Made substantial progress toward completion of a new General Plan.
- g. Completed West Side fire station, completed first roundabout, and completed wide variety of capital improvement and maintenance projects.
- h. Engaged in discussions with potential buyers of 6400 State Farm Drive property which could become the center of a new downtown.
- i. Added hundreds of units of new housing for a range of income levels.

✓ Completed second class of Leadership Rohnert Park.

MAJOR GOALS FOR FISCAL YEAR 2022-23

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

GOAL 2: Support development of numerous new Department Heads.

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
- Serve as 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
- Process Protests and Appeals to City Council and City Manager

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
- Manage Mayors' and Councilmembers' Association contact
- Manage 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, Founders Day, Employee Appreciation lunch, Employee Strategic Plan meeting, etc.)

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2021-2022

- ✓ Developed processes to conduct in-person, virtual or hybrid City Council Meetings during the COVID-19 Pandemic.
- ✓ Conducted a Citywide Special Election Regarding "Firework Ordinance" with the assistance of the Sonoma County Register of Voters.
- ✓ Secured facilities for in-person voting at the November 8, 2022 election.
- ✓ Conducted re-districting outreach, updated website, processes, policies and procedures to redraw district lines in compliance with the Fair and Inclusive Redistricting for Municipalities and Political Subdivisions (FAIR MAPS)
- ✓ City Clerk obtained a Certified Municipal Clerk designation through the International Institute of Municipal Clerks as projected.
- ✓ Hosted celebration events such as returning to in-person meetings, elected Councilmembers, American Rescue Plan ceremonial check presentation by Congressman Thompson, new Mayor for 2022, Mayors and Councilmembers Association, and Town Hall meeting.
- ✓ Collaborated with Community Services to hold a Redistricting Workshop, which, according to the City's demographer, resulted the most draft public maps ever received by a City at a single event.
- ✓ Responded to over one hundred Public Records Act requests.
- ✓ Continued implementation of Records Management Program, including the destruction of records dating back to 1974.

MAJOR GOALS FOR FISCAL YEAR 2022-2023

- GOAL 1: Collaborate with the Sonoma County Register of Voters conduct the first election of Councilmembers in District 2 and 5.
- GOAL 2: Conduct outreach to assist Council in filling at least 17 (seventeen) vacancies on City Committees, Commissions and Boards due to terms expiring in December 2022.
- GOAL 3: Continue overhaul of the Records Management Program, which includes updating Records Management Policy, assisting departments with implementing department file plans in the City's electronic records management system, and process paper records into electronic records to

make records readily available and eventually eliminate many paper records.

GOAL 4: Implement electronic filing of Campaign Forms and Statement of Economic Interests forms.

CITY MANAGER AND CITY CLERK

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Cost Allocation Plan Revenue	\$ 561,336	\$ 484,620	\$ 516,398	\$ 31,778
Donations and Miscellaneous	0	90,000	0	(90,000)
Transfers In	0	0	90,000	90,000
General Fund	531,628	679,713	1,001,643	321,930
TOTAL SOURCES	\$ 1,092,964	\$ 1,254,333	\$ 1,608,041	\$ 353,708
<u>EXPENDITURES</u>				
Salaries	\$ 714,099	\$ 714,190	\$ 1,046,963	\$ 332,773
Benefits	316,662	344,565	344,810	245
Operational Expense	39,434	66,566	72,728	6,162
Contractual/Professional Svc	71,386	110,000	90,000	(20,000)
Information Technology	58,571	71,640	103,136	31,496
Reimbursement	(107,188)	(52,628)	(49,596)	3,032
TOTAL EXPENDITURES	\$ 1,092,964	\$ 1,254,333	\$ 1,608,041	\$ 353,708
	\$ 0	\$ 0	\$ 0	\$ 0

City Manager

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1020	City Manager					
10001020-50177	CAP Revenue - CM	561,336	484,620	516,398	31,778	6.56%
	49 CAP Revenue	561,336	484,620	516,398	31,778	6.56%
10001020-50333	RPF Donations - CM	0	90,000	0	(90,000)	(100.00%)
	52 Donations and Misc	0	90,000	0	(90,000)	(100.00%)
10001020-61200	Munis Supplmntl Earnings-CM	11,760	0	24,483	24,483	N/A
10001020-61000	Salaries - CM	699,708	713,590	714,031	441	0.06%
10001020-61100	1000 hr NonPersable - CM	758	0	0	0	N/A
10001020-61600	OT Salaries - CM	1,031	0	0	0	N/A
10001020-61300	Education Stipend - CM	841	600	0	(600)	(100.00%)
	61 Salaries	714,099	714,190	738,514	24,324	3.41%
10001020-61200	Admin Payoff - CM	31,896	6,606	0	(6,606)	(100.00%)
10001020-62740	Tuition Reimburse - CM	300	0	0	0	N/A
10001020-62200	Munis Health	16,501	0	60,971	60,971	N/A
10001020-62680	PERS Employer - CM	163,152	215,956	130,283	(85,673)	(39.67%)
10001020-62700	Def Comp/City - CM	9,304	12,405	0	(12,405)	(100.00%)
10001020-62200	Alt Bene ICMA - CM	7,418	8,400	0	(8,400)	(100.00%)
10001020-62720	RHSA Plan - CM	5,236	5,400	3,000	(2,400)	(44.44%)
10001020-62200	Kaiser Hlth Ins - CM	24,365	37,080	0	(37,080)	(100.00%)
10001020-62230	Eye Care - CM	818	847	494	(353)	(41.68%)
10001020-62250	Dental - CM	5,442	5,646	3,038	(2,608)	(46.19%)
10001020-62100	Medicare - CM	11,251	10,373	9,916	(457)	(4.41%)
10001020-62200	Sutter Hlth Ins - CM	9,540	12,720	0	(12,720)	(100.00%)
10001020-62240	Life Ins - CM	1,999	1,964	1,155	(809)	(41.19%)
10001020-62600	LTD Disability - CM	4,153	4,196	3,836	(360)	(8.58%)
10001020-62620	STD Disability - CM	2,291	2,315	2,117	(198)	(8.55%)
10001020-62260	EAP - CM	204	187	68	(119)	(63.64%)
10001020-61200	Auto Allowance - CM	13,423	10,489	0	(10,489)	(100.00%)
10001020-62800	Workers Comp - CM	9,370	9,981	6,446	(3,535)	(35.42%)
	62 Benefits	316,662	344,565	221,324	(123,241)	(35.77%)
10001020-63110	Office Supplies - CM	1,033	3,251	3,251	0	0.00%
10001020-63100	Postage & Shipping - CM	104	0	100	100	N/A
10001020-63130	Printing Services - CM	45	0	0	0	N/A
10001020-63330	Spec Dept Exp - CM	1,173	10,252	10,000	(252)	(2.46%)
10001020-63395	License Permit & Fees - CM	67	180	0	(180)	(100.00%)
10001020-63310	Dues & Subscription - CM	2,718	7,445	7,445	0	0.00%
10001020-63160	Softwr License & Maint - CM	1,332	1,600	5,600	4,000	250.00%
10001020-63120	Office Equip - CM	176	0	0	0	N/A
10001020-63200	Liability Ins Premium - CM	26,254	28,060	27,447	(613)	(2.18%)
10001020-63600	Meetings & Travel - CM	404	2,000	4,000	2,000	100.00%
10001020-65300	Cell Phone - CM	2,120	2,590	3,885	1,295	50.00%
10001020-63610	Training & Travel - CM	4,008	11,188	11,000	(188)	(1.68%)
	63 Operational Expense	39,434	66,566	72,728	6,162	9.26%

City Manager

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10001020-64000	Contract Svcs - CM	62,849	110,000	90,000	(20,000)	(18.18%)
10001020-63900	Recruitment - CM	8,537	0	0	0	N/A
	64 Contract-Profess Services	71,386	110,000	90,000	(20,000)	(18.18%)
10001020-65000	IT Services -CM	58,571	71,640	103,136	31,496	43.96%
	65 Information Technology	58,571	71,640	103,136	31,496	43.96%
10001020-68010	Reimb fr General Fund-CM	(107,188)	(52,628)	(49,596)	3,032	(5.76%)
	68 Reimb fr GF	(107,188)	(52,628)	(49,596)	3,032	(5.76%)
10001020-44110	Transfer In fr RPF- CM	0	0	90,000	90,000	N/A
	40 Transfers In	0	0	90,000	90,000	N/A
Revenue Total		561,336	574,620	606,398	31,778	5.53%
Expenditure Total		1,092,964	1,254,333	1,176,106	(78,227)	(6.24%)
1020	City Manager, net	531,628	679,713	569,708	110,005	16.18%

City Clerk

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1030	City Clerk					
10001030-61200	Munis Supplmntl Earnings-Clerk	0	0	8,911	8,911	N/A
10001030-61000	Salaries - Clerk	0	0	297,261	297,261	N/A
10001030-61100	1000 hr NonPersable - Clerk	0	0	0	0	N/A
10001030-61600	OT Salaries - Clerk	0	0	500	500	N/A
10001030-61300	Education Stipend - Clerk	0	0	1,777	1,777	N/A
	61 Salaries	0	0	308,449	308,449	N/A
10001030-62200	Munis Health	0	0	34,997	34,997	N/A
10001030-62680	PERS Employer - Clerk	0	0	68,254	68,254	N/A
10001030-62720	RHSA Plan - Clerk	0	0	4,200	4,200	N/A
10001030-62230	Eye Care - Clerk	0	0	493	493	N/A
10001030-62250	Dental - Clerk	0	0	3,038	3,038	N/A
10001030-62100	Medicare - Clerk	0	0	4,298	4,298	N/A
10001030-62240	Life Ins - Clerk	0	0	1,039	1,039	N/A
10001030-62600	LTDisability - Clerk	0	0	2,202	2,202	N/A
10001030-62620	STDisability - Clerk	0	0	1,213	1,213	N/A
10001030-62260	EAP - Clerk	0	0	119	119	N/A
10001030-62800	Workers Comp - Clerk	0	0	3,633	3,633	N/A
	62 Benefits	0	0	123,486	123,486	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	431,935	431,935	N/A
1030	City Clerk, net	0	0	431,935	431,935	N/A
Total City Manager & City Clerk						
Revenue Total		561,336	574,620	606,398	31,778	5.53%
Expenditure Total		1,092,964	1,254,333	1,608,041	353,708	28.20%
General Fund Net Cost		531,628	679,713	1,001,643	321,930	47.36%

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 when 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 2021-2022

- ✓ Increased the supply of housing to attract and retain employees.
- ✓ Supported 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, 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 2022-23

- GOAL 1: Continue to support local businesses through the pandemic by linking them to resources.
- GOAL 2: Continue to build housing to retain and attract employees.
- GOAL 3: Increase health and human services in Rohnert Park to bring additional support (funding and services) to low income residents.
- 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

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
General Fund	\$ (1,220)	\$ 0	\$ 0	\$ 0
TOTAL SOURCES	<u>\$ (1,220)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES				
Salaries	\$ 65,488	\$ 66,337	\$ 90,313	\$ 23,976
Benefits	24,656	29,013	27,779	(1,234)
Operational Expense	13,174	31,917	33,933	2,016
Contractual/Professional Svc	1,823	0	0	0
Information Technology	6,782	8,070	6,872	(1,198)
Cost Allocation Plan	(2,316)	(1,496)	6,491	7,987
Reimbursement	(110,827)	(133,841)	(165,388)	(31,547)
TOTAL EXPENDITURES	<u>\$ (1,220)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

	FY 21-22	FY 22-23	\$ INCREASE/ (DECREASE)
Informational Purposes Only:			
Reimbursement from Casino Funds	\$ 133,841	\$ 165,388	\$ 31,547
Total Resources Provided for Economic Development	<u>\$ 133,841</u>	<u>\$ 165,388</u>	<u>\$ 31,547</u>

Economic Development

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1040	Economic Development					
10001040-61000	Salaries - ED	65,476	66,337	90,313	23,976	36.14%
10001040-61600	OT Salaries - ED	12	0	0	0	N/A
	61 Salaries	65,488	66,337	90,313	23,976	36.14%
10001040-62200	Munis Health	967	0	5,494	5,494	N/A
10001040-62680	PERS Employer - ED	16,940	20,993	16,492	(4,501)	(21.44%)
10001040-62200	Alt Bene ICMA - ED	2,271	3,150	0	(3,150)	(100.00%)
10001040-62720	RHSA Plan - ED	877	900	1,200	300	33.33%
10001040-62200	REMIF Health Ins - ED	477	636	0	(636)	(100.00%)
10001040-62230	Eye Care - ED	14	131	155	24	18.32%
10001040-62250	Dental - ED	835	873	955	82	9.39%
10001040-62100	Medicare - ED	941	962	1,305	343	35.65%
10001040-62240	Life Ins - ED	178	196	196	0	0.00%
10001040-62600	LTD Disability - ED	384	391	532	141	36.06%
10001040-62620	STD Disability - ED	212	216	293	77	35.65%
10001040-62260	EAP - ED	32	29	37	8	27.59%
10001040-62800	Workers Comp - ED	529	536	1,120	584	108.96%
	62 Benefits	24,656	29,013	27,779	(1,234)	(4.25%)
10001040-63110	Office Supplies - ED	0	1,000	2,000	1,000	100.00%
10001040-63110	Paper Supplies - ED	31	1,000	0	(1,000)	(100.00%)
10001040-63130	Printing Services - EcDev	67	1,000	2,400	1,400	140.00%
10001040-63140	Advertising - ED	5,972	8,516	7,516	(1,000)	(11.74%)
10001040-63310	Dues & Subscription - ED	1,398	2,000	2,500	500	25.00%
10001040-63160	Softwr License & Maint - ED	1,689	4,000	4,500	500	12.50%
10001040-63200	Liability Ins Premium - ED	1,910	1,901	2,517	616	32.40%
10001040-63600	Meetings & Travel - ED	50	5,600	5,600	0	0.00%
10001040-63610	Training & Travel - ED	30	1,900	1,900	0	0.00%
10001040-63150	Community Promo - ED	2,028	5,000	5,000	0	0.00%
	63 Operational Expense	13,174	31,917	33,933	2,016	6.32%
10001040-64000	Contract Svcs - ED	1,823	0	0	0	N/A
	64 Contract-Profess Services	1,823	0	0	0	N/A
10001040-65000	IT Services - ED	6,782	8,070	6,872	(1,198)	(14.85%)
	65 Information Technology	6,782	8,070	6,872	(1,198)	(14.85%)
10001040-65400	CAP Expense - Ec Dev	(2,316)	(1,496)	6,491	7,987	(533.89%)
	71 Cost Allocation Plan	(2,316)	(1,496)	6,491	7,987	(533.89%)
10001040-68115	Reimb Fr RPSC SRF	(110,827)	(133,841)	(165,388)	(31,547)	23.57%
	68 Reimbursements	(110,827)	(133,841)	(165,388)	(31,547)	23.57%
Revenue Total		0	0	0	0	N/A
Expenditure Total		(1,220)	0	0	0	N/A
General Fund Net Cost		(1,220)	0	0	0	N/A

CITY ATTORNEY

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Cost Allocation Plan Revenue	\$ 639,137	\$ 369,327	\$ 245,576	\$ (123,751)
General Fund	294,364	388,566	750,691	362,125
TOTAL SOURCES	\$ 933,501	\$ 757,893	\$ 996,267	\$ 238,374
<u>EXPENDITURES</u>				
Operational Expense	\$ 22,913	\$ 200	\$ 0	\$ (200)
Contractual/Professional Svc	1,022,575	800,000	1,013,333	213,333
Reimbursement	(111,987)	(42,307)	(17,066)	25,241
TOTAL EXPENDITURES	\$ 933,501	\$ 757,893	\$ 996,267	\$ 238,374
	\$ 0	\$ 0	\$ 0	\$ 0

City Attorney

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1010	City Attorney					
10001010-50177	CAP Rev - Legal	639,137	369,327	245,576	(123,751)	(33.51%)
	49 CAP Revenue	639,137	369,327	245,576	(123,751)	(33.51%)
10001010-63100	Postage & Shipping - Legal	0	200	0	(200)	(100.00%)
10001010-63610	Training & Travel- Legal	22,913	0	0	0	N/A
	63 Operational Expense	22,913	200	0	(200)	(100.00%)
10001010-64030	Legal Svcs - Legal	934,297	800,000	1,013,333	213,333	26.67%
10001010-64035	Labor Negotiation Attorney Fees	88,278	0	0	0	N/A
	64 Contract-Profess Services	1,022,575	800,000	1,013,333	213,333	26.67%
10001010-68000	Reimb fr General Fund-Legal	(111,987)	(42,307)	(17,066)	25,241	(59.66%)
	68 Reimb fr GF	(111,987)	(42,307)	(17,066)	25,241	(59.66%)
	Revenue Total	639,137	369,327	245,576	(123,751)	(33.51%)
	Expenditure Total	933,501	757,893	996,267	238,374	31.45%
	General Fund Net Cost	294,364	388,566	750,691	(362,125)	(93.20%)

This page is intentionally left blank.

CASINO FUNDS

Casino Funds are special revenue funds provided to the City to mitigate the impacts of the Graton Casino upon the City of Rohnert Park. Most Casino funds are associated with contributions from the Graton Mitigation Fund, which are provided to the City through a Memorandum of Understanding (MOU) by and between the City of Rohnert Park and the Federated Indians of Graton Rancheria (Tribe). The City is also entered into a Joint Exercise of Powers Agreement with the Tribe to maintain Wilfred Avenue west of the 2002 City boundary.

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.

Neighborhood Upgrade and Workforce Housing Fund – Accounts for contributions and related activities for City’s Neighborhood Upgrade and Workforce Housing programs pursuant to Section 4.3 of the MOU between the Tribe and the City.

Non-Guaranteed School District 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.

Non-Guaranteed Tribe Charity Contribution 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.

City of Rohnert Park Foundation Trust Fund– Accounts for contributions to the City of Rohnert Park Foundation pursuant to Section 4.2.1 of the MOU between the Tribe and the City.

Casino MOU 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.

Casino MOU Supplemental Fund - Accounts for contributions and related activities for public services pursuant to Section 3.4.1 of the MOU between the Tribe and the City.

Casino MOU Law Enforcement Recurring 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.

Casino MOU 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.

Casino MOU 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 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.

CASINO WILFRED JEPA MAINTENANCE SPECIAL REVENUE FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Interest & Rentals	\$ 3,859	\$ 4,000	\$ 409	\$ (3,591)
Donations and Miscellaneous	363,273	367,415	406,712	39,297
TOTAL SOURCES	\$ 367,132	\$ 371,415	\$ 407,121	\$ 35,706
<u>EXPENDITURES</u>				
Salaries	\$ 54,944	\$ 75,545	\$ 111,917	\$ 36,372
Benefits	45,526	49,682	67,798	18,116
Operational Expense	5,615	20,108	19,612	(496)
Contractual/Professional Svc	534,251	15,000	15,000	0
Information Technology	1,204	485	676	191
Vehicle Expenses	8,607	9,087	9,982	895
Utilities	10,955	10,000	10,000	0
Cost Allocation Plan	32,759	30,875	8,253	(22,622)
Transfer Out	672,654	0	0	0
TOTAL EXPENDITURES	\$ 1,366,515	\$ 210,782	\$ 243,238	\$ 32,456
Net Increase (Decrease)	\$ (999,383)	\$ 160,633	\$ 163,883	\$ 3,250
 Projected Fund Balance, End of Year			 \$ 618,720	

Casino Wilfred JEP A Maintenance Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
4658	Wilfred Widening Maintenc JEP A					
46556000-50079	Interest Alloc-Wilfred JEP A	3,859	4,000	409	(3,591)	(89.78%)
	47 Interest & Rentals	3,859	4,000	409	(3,591)	(89.78%)
46556000-50335	Donations-Wilfred JEP A	363,273	367,415	406,712	39,297	10.70%
	52 Donations and Misc	363,273	367,415	406,712	39,297	10.70%
46550000-61200	Munis Supplemental Earnings	1,036	0	0	0	N/A
46556000-61000	Salaries - Wilfred JEP A	10,208	0	0	0	N/A
46556000-61000	Salaries - Wilfred JEP A	42,860	56,131	108,563	52,432	93.41%
46556000-61200	Longevity - Wilfred JEP A	492	664	1,154	490	73.80%
46556000-61100	1000Hr NonPersable-WilfredJEP A	0	17,750	0	(17,750)	(100.00%)
46556000-61600	OT Salaries - Wilfred JEP A	325	1,000	1,000	0	0.00%
46556000-61300	Education Stipend-Wilfred JEP A	23	0	1,200	1,200	N/A
	61 Salaries	54,944	75,545	111,917	36,372	48.15%
46550000-62200	Munis Health	3,163	0	39,900	39,900	N/A
46556000-62680	PERS Employer - Wilfred JEP A	3,395	0	0	0	N/A
46556000-62720	RHSA Plan - Wilfred JEP A	162	0	0	0	N/A
46556000-62230	Eye Care - Wilfred JEP A	22	0	0	0	N/A
46556000-62250	Dental - Wilfred JEP A	137	0	0	0	N/A
46556000-62100	Medicare - Wilfred JEP A	152	0	0	0	N/A
46556000-62240	Life Ins - Wilfred JEP A	45	0	0	0	N/A
46556000-62600	LTDIsability - Wilfred JEP A	61	0	0	0	N/A
46556000-62620	STDisability - Wilfred JEP A	34	0	0	0	N/A
46556000-61200	Admin Payoff- Wilfred JEP A	80	88	0	(88)	(100.00%)
46556000-62680	PERS Employer - Wilfred JEP A	14,566	17,973	20,166	2,193	12.20%
46556000-62200	Alt Ben ICMA - Wilfred JEP A	151	210	0	(210)	(100.00%)
46556000-62720	RHSA Plan - Wilfred JEP A	900	1,200	1,222	22	1.83%
46556000-62200	Kaiser Hlth Ins - Wilfred JEP A	14,250	18,000	0	(18,000)	(100.00%)
46556000-62230	Eye Care - Wilfred JEP A	121	162	292	130	80.25%
46556000-62250	Dental - Wilfred JEP A	808	1,078	1,795	717	66.51%
46556000-62100	Medicare - Wilfred JEP A	594	1,076	1,567	491	45.63%
46556000-62240	Life Ins - Wilfred JEP A	188	254	489	235	92.52%
46556000-62600	LTDIsability - Wilfred JEP A	256	331	650	319	96.37%
46556000-62620	STDisability - Wilfred JEP A	142	182	359	177	97.25%
46556000-62260	EAP - Wilfred JEP A	39	36	71	35	97.22%
46556000-61200	Auto Allowance- Wilfred JEP A	198	262	0	(262)	(100.00%)
46556000-62800-	Workers Comp - Wilfred JEP A	6,063	8,830	1,287	(7,543)	(85.42%)
	62 Benefits	45,526	49,682	67,798	18,116	36.46%
46556000-63330	Supplies - Wilfred JEP A	4,473	10,000	10,000	0	0.00%
46556000-63515	Contingency - Wilfred JEP A	0	7,500	7,500	0	0.00%
46556000-63200	Liability Ins Prem-Wilfrd JEP A	1,142	2,608	2,112	(496)	(19.02%)
	63 Operational Expense	5,615	20,108	19,612	(496)	(2.47%)
46556000-64000	Contractual Svcs -Wilfred JEP A	533,422	15,000	15,000	0	0.00%
46556000-64030	Legal Svcs - Wilfred JEP A	829	0	0	0	N/A
	64 Contract-Profess Services	534,251	15,000	15,000	0	0.00%

Casino Wilfred JEPA Maintenance Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
46556000-65000	IT Svcs - Wilfred JEPA	1,204	485	676	191	39.38%
	66 Information Technology	1,204	485	676	191	39.38%
46556000-65130	Gas & Oil - Wilfred JEPA	1,511	2,000	2,000	0	0.00%
46556000-65100	Auto Ins - Wilfred JEPA	145	165	182	17	10.30%
46556000-65110	Fleet Svcs - Wilfred JEPA	2,623	2,594	3,472	878	33.85%
46556000-65140	Vehicle Rplcmnt Chrg-WlfrdJEPA	4,328	4,328	4,328	0	0.00%
	65 Vehicle Expenses	8,607	9,087	9,982	895	9.85%
46556000-65310	PG&E - Wilfred JEPA	10,955	10,000	10,000	0	0.00%
	Utilities	10,955	10,000	10,000	0	0.00%
46556000-65400-	CAP Expense - Wilfred JEPA	32,759	30,875	8,253	(22,622)	(73.27%)
	71 Cost Allocation Plan	32,759	30,875	8,253	(22,622)	(73.27%)
46556000-77110	Trans Out Wilfred Ave BioRehab	672,654	0	0	0	N/A
	70 Transfers Out	672,654	0	0	0	N/A
Revenue Total		367,132	371,415	407,121	35,706	9.61%
Expenditure Total		1,366,514	210,782	243,238	32,456	15.40%
Net Increase (Decrease) Fund Balance		(999,383)	160,633	163,883	3,250	2.02%

CASINO MITIGATION NON-GUARANTEED SPECIAL REVENUE FUNDS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest & Rentals	\$ 14,094	\$ 15,000	\$ 8,334	\$ (6,666)
Charges for Services	0	22,890	22,890	0
Donations and Miscellaneous*	4,876,002	4,990,392	5,188,184	197,792
TOTAL SOURCES	\$ 4,890,096	\$ 5,028,282	\$ 5,219,408	\$ 191,126
EXPENDITURES				
Salaries	\$ 105,865	\$ 89,826	\$ 0	\$ (89,826)
Benefits	57,253	43,915	0	(43,915)
Operational Expense	2,141,069	3,718,176	3,378,172	(340,004)
Contractual/Professional Svc	126,875	1,019,017	0	(1,019,017)
Information Technology	1,147	0	0	0
Vehicle Expenses	2,990	0	6,159	6,159
Utilities	850	0	0	0
Reimbursement Expenditures	0	0	1,165,970	1,165,970
Transfers Out	338,346	1,100,000	2,767,159	1,667,159
TOTAL EXPENDITURES	\$ 2,774,395	\$ 5,970,934	\$ 7,317,460	\$ 1,346,526
Net Increase (Decrease) Fund Balance	\$ 2,115,701	\$ (942,652)	\$ (2,098,052)	\$ (1,155,400)
Projected Fund Balances, End of Year				
Casino Neighborhood Upgrade Work Force Housing			\$ 178,677	
Rohnert Park Foundation			122,461	
*Total			<u>\$ 301,138</u>	

*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 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
School District Recurring Non-Guaranteed Fund						
4658						
46586000-50335	CRPUSD Non-Guarantee Revenue	1,218,244	1,247,598	1,297,046	49,448	3.96%
	52 Donations and Misc	1,218,244	1,247,598	1,297,046	49,448	3.96%
46586000-63445	Casino CRPUSD NonGuarnt Dstrb	1,218,244	1,247,598	1,297,046	49,448	3.96%
	63 Operational Expense	1,218,244	1,247,598	1,297,046	49,448	3.96%
Revenue Total		1,218,244	1,247,598	1,297,046	49,448	3.96%
Expenditure Total		1,218,244	1,247,598	1,297,046	49,448	3.96%
Net Increase (Decrease) Fund Balance		0	0	0	0	N/A

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Tribe Charity Recurring Non-Guaranteed Fund						
4659						
46596000-50335	Tribe Charity Recur Non-Grnt	1,218,244	1,247,598	1,297,046	49,448	N/A
	52 Donations and Misc	1,218,244	1,247,598	1,297,046	49,448	N/A
46596000-63445	Tribe Charity Non-Guar Distrib	609,122	1,247,598	1,297,046	49,448	N/A
	63 Operational Expense	609,122	1,247,598	1,297,046	49,448	N/A
Revenue Total		1,218,244	1,247,598	1,297,046	49,448	N/A
Expenditure Total		609,122	1,247,598	1,297,046	49,448	N/A
Net Increase (Decrease) Fund Balance		609,122	0	0	0	N/A

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Neighborhood Upgrade and Workforce Housing Fund						
4607						
46076000-34000	Interest Allocation - NUWH	8,625	5,000	2,687	(2,313)	(100.00%)
	47 Interest & Rentals	8,625	5,000	2,687	(2,313)	(100.00%)
46076000-50335	Neighbrhd Upgrd Wkf Hsng	1,218,244	1,247,598	1,297,046	49,448	(100.00%)
	52 Donations and Misc	1,218,244	1,247,598	1,297,046	49,448	(100.00%)
46076000-61000	Salaries - NUWH	103,811	87,234	0	(87,234)	(100.00%)
46076000-61600	OT Salaries - NUWF	1,661	2,592	0	(2,592)	(100.00%)
46076000-61200	Holiday Pay - NUWH-DS	393	0	0	0	N/A
	61 Salaries	105,865	89,826	0	(89,826)	(100.00%)
46076000-62200	Munis Health - DS NUWH	3,544	0	0	0	N/A
46076000-62680	PERS Employer - NUWH	34,843	22,949	0	(22,949)	(100.00%)
46076000-62720	RHSA Plan - NUWH	1,181	1,200	0	(1,200)	(100.00%)
46076000-62200	Kaiser Hlth Ins - NUWH	9,540	12,720	0	(12,720)	(100.00%)
46076000-62230	Eye Care - NUWH	151	0	0	0	N/A
46076000-62250	Dental - NUWH	999	0	0	0	N/A
46076000-62100	Medicare - NUWH	1,500	1,265	0	(1,265)	(100.00%)
46076000-62240	Life Ins - NUWH	230	0	0	0	N/A
46076000-62600	LT Disability- NUWH	597	0	0	0	N/A
46076000-62620	STD Disability - NUWH	330	0	0	0	N/A
46076000-62260	EAP - NUWH	38	0	0	0	N/A
46076000-62800	Worker Comp - NUWH	4,300	5,781	0	(5,781)	(100.00%)
	62 Benefits	57,253	43,915	0	(43,915)	(100.00%)
46076000-63110	Office Supplies - NUWH	485	0	0	0	N/A
46076000-63130	Printing Services - NUWH/DS	1,517	0	0	0	N/A
46076000-63515	Contingeny - NUWH	1,201	0	0	0	N/A
46076000-63200	Liability Ins- NUWH	2,005	0	0	0	N/A
46076000-63610	Training & Travel - NUWH	250	0	0	0	N/A
46076000-63330	Spec Dept Exp - NUWH Hmlss	69	0	0	0	N/A
	63 Operational Expense	5,527	0	0	0	N/A
46076000-64000	Contract Srvcs- NUWH Hmlss	126,046	964,017	0	(964,017)	(100.00%)
46076000-64030	Legal Srvcs - NUWH Hmlss	829	0	0	0	N/A
	64 Contract-Profess Services	126,875	964,017	0	(964,017)	(100.00%)
46076000-65000	IT Services- NUWH	1,147	0	0	0	N/A
	66 Information Technology	1,147	0	0	0	N/A
46076000-65100	Auto Insurance - NUWH	122	0	325	325	N/A
46076000-65140	Vehicle Rplcmt Charges- NUWH	2,868	0	5,834	5,834	N/A
	65 Vehicle Expenses	2,990	0	6,159	6,159	N/A
46076000-65300	Cell Phone - NUWH	425	0	500	500	N/A

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
46076000-65300	Cell Phone - DS/NUWH	425	0	500	500	N/A
	63 Utilities	850	0	1,000	1,000	N/A
46076000-68032	Reimb to DS Homelessness	0	0	895,970	895,970	N/A
46076000-68034	Reimb to PW Homelessness	0	0	270,000	270,000	N/A
	68 Reimbursements	0	0	1,165,970	1,165,970	N/A
46076000-77110	TransferOutTo Sw/Crk Pth Rplct	0	650,000	0	(650,000)	(100.00%)
46076000-77110	Transfer Out to Downtown	0	0	500,000	500,000	N/A
46076000-77110	Trans Out M&H Bball Ct Rsfce	59,250	0	0	0	N/A
46076000-77110	Trans Out to Bball Crt S Park	39,434	0	0	0	N/A
46076000-77110	Trans Out to Crt Srfcs Alicia	18,449	0	0	0	N/A
46076000-77110	TransOutTo Plgrnd Rplc M Pnes	47,888	0	0	0	N/A
46076000-77110	TransOutTo Wd Pole Light Rplcm	79,165	150,000	0	(150,000)	(100.00%)
46076000-77110	Trans Out to CC Monument Signs	68,382	0	0	0	N/A
46076000-77110	TransOut LdyBg Pool Bldng Demo	25,779	0	0	0	N/A
	70 Transfers Out	338,346	800,000	500,000	(300,000)	(100.00%)
Revenue Total		1,226,869	1,252,598	1,299,733	47,135	3.76%
Expenditure Total		638,853	1,897,758	1,673,129	(224,629)	(11.84%)
Net Increase (Decrease) Fund Balance		588,016	(645,160)	(373,396)	271,764	(42.12%)

Casino Mitigation Non-Guaranteed Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
City of Rohnert Park Foundation Trust Fund						
4110						
41101399-50079	Interest Alloc - RP Fnd	5,469	10,000	5,647	(4,353)	0.00%
	47 Interest & Rentals	5,469	10,000	5,647	(4,353)	0.00%
41101399-50315	Concessions-Non Taxabe -RPF	0	12,332	12,332	0	0.00%
41101399-50317	Concessions-Taxable Sales RPF	0	10,558	10,558	0	0.00%
	48 Charges for Services	0	22,890	22,890	0	0.00%
41101399-50341	Graton Contributions-RPF	1,218,244	1,247,598	1,297,046	49,448	0.00%
41101399-50351	Prior Year Revenue - RPF	3,026	0	0	0	N/A
	52 Donations and Misc	1,221,270	1,247,598	1,297,046	49,448	0.00%
41101399-63395	License, Permits & Fees - RPF	1,130	0	1,100	1,100	N/A
41101399-63140	Advertising - RP Foundation	97	0	0	0	N/A
41101399-63710	Fee Waiver Program Grants RPF	0	15,000	15,000	0	0.00%
41101399-63720	Small Grants Program - RPF	2,497	700,000	100,000	(600,000)	0.00%
41101399-63730	Municipal Projects Grants - RP	0	400,000	650,000	250,000	0.00%
41101399-63535	Donation Exp to CM - RPF	0	90,000	0	(90,000)	0.00%
41101399-63535	Donation to M&H Bball Ct Rsfce	64,915	0	0	0	N/A
41101399-63535	Donation to Eagle & Benicia	226,684	0	0	0	N/A
41101399-63415	Bank Charges PAC - RPFnd	0	480	0	(480)	0.00%
41101399-63395	Lic Permits & Fees PAC-RP Foud	1,356	1,000	480	(520)	0.00%
41101399-63335	Concessions Purchases PAC- RPF	16	15,000	0	(15,000)	10.00%
41101399-63330	Souvenir Exp - PAC/RPF	0	1,500	15,000	13,500	(100.00%)
41101399-63535	Donations to PAC - RPF	11,480	0	1,500	1,500	N/A
41101399-63535	RP Foundation Donation to GF	0	0	0	0	N/A
	63 Operational Expense	308,176	1,222,980	783,080	(439,900)	4.50%
41101399-64000	Contract Services- RPF	0	55,000	0	(55,000)	(100.00%)
	64 Contract-Profess Services	0	55,000	0	(55,000)	(100.00%)
41101399-77110	Transfer Out to CIP Downtown	0	0	1,200,000	1,200,000	N/A
41101399-71000	Transfer Out to GF	0	300,000	1,067,159	767,159	0.00%
	70 Transfers Out	0	300,000	2,267,159	1,967,159	0.00%
Revenue Total		1,226,739	1,280,488	1,325,583	45,095	0.00%
Expense Total		308,176	1,577,980	3,050,239	1,472,259	0.00%
Net Increase (Decrease) Fund Balance		918,563	(297,492)	(1,724,656)	(1,427,164)	0.00%
Casino Mitigation Non-Guaranteed Contribution SRF						
Revenue Total		4,890,096	5,028,282	5,219,408	191,126	3.80%
Expenditure Total		2,774,395	5,970,934	7,317,460	1,346,526	22.55%
Net Increase (Decrease) Fund Balance		2,115,701	(942,652)	(2,098,052)	(1,155,400)	122.57%

CASINO MITIGATION RECURRING CONTRIBUTION FUNDS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest & Rentals	\$ 40,062	\$ 25,346	\$ 21,806	\$ (3,540)
Donations and Miscellaneous	9,799,567	10,035,681	10,433,438	397,757
Transfers In	3,413,931	2,991,497	2,249,647	(741,850)
TOTAL SOURCES	\$ 13,253,560	\$ 13,052,524	\$ 12,704,891	\$ (347,633)
EXPENDITURES				
Salaries	2,440,953	\$ 2,845,683	\$ 2,910,691	\$ 65,008
Benefits	1,050,223	1,342,879	1,391,031	48,152
Operational Expenses	59,427	195,594	204,105	8,511
Contractual/Professional Svcs	97,014	360,600	380,600	20,000
Information Technology	28,688	17,352	20,225	2,873
Vehicle Expenses	174,892	195,135	202,446	7,311
Utility Expenses	349	3,191	0	(3,191)
Cost Allocation Plan	495,166	406,261	438,490	32,229
Reimbursement Expenditure	1,299,570	1,430,523	1,728,446	297,923
Transfers Out	6,852,056	4,991,497	4,151,831	(839,666)
TOTAL EXPENDITURES	\$ 12,498,338	\$ 11,788,715	\$ 11,427,865	\$ (360,850)
Net Increase (Decrease) Fund Balance	\$ 755,222	\$ 1,263,809	\$ 1,277,026	\$ 13,217
Projected Fund Balances, End of Year				
Casino Law Enforcement Fund			\$ 29,481	
Casino Problem Gambling Fund			470,893	
Casino Waterway Fund			123,224	
Casino Public Services Contribution Fund			993,965	
Casino Supplemental Contribution Fund			30,383	
Casino Mitigation Reserve Fund			5,628,821	
Total			\$ 7,276,767	

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Casino MOU Law Enforcement Recurring Fund						
4652						
46526000-50079	Interest Alloc- LERC	(328)	6	0	(6)	(100.00%)
	47 Interest & Rentals	(328)	6	0	(6)	(100.00%)
46526000-50335	Donations - LERC	609,122	623,799	648,523	24,724	3.96%
	52 Donations and Misc	609,122	623,799	648,523	24,724	3.96%
46526000-61000	Salaries - LERC	214,928	234,191	251,812	17,621	7.52%
46526000-61200	Supp Earnings - LERC	0	0	24,680	24,680	N/A
46526000-61200	Personnel Shift Diff - LERC	149	3,044	0	(3,044)	(100.00%)
46526000-61300	Personnel Stiped - LERC	360	0	25,418	25,418	N/A
46526000-61300	Personnel Emt Pay - LERC	0	11,654	0	(11,654)	(100.00%)
46526000-61700	Personnel POST - LERC	8,851	11,654	12,531	877	7.53%
46526000-61200	Uniform Allowance- LERC	1,530	2,290	0	(2,290)	(100.00%)
46526000-61400	Court Time - PS	238	0	0	0	N/A
46526000-61300	Motorcycle Stipend- LERC	7,533	11,710	0	(11,710)	(100.00%)
46526000-61600	OT Salaries - LERC	26,867	40,000	40,000	0	0.00%
46526000-61200	Holiday Pay - LERC	16,188	16,716	0	(16,716)	(100.00%)
	61 Salaries	276,644	331,259	354,441	23,182	7.00%
46526000-61200	Admin Payoff - LERC	21,911	0	0	0	N/A
46526000-62200	Munis Health	6,847	0	36,196	36,196	N/A
46526000-62680	PERS Employer - LERC	137,728	153,508	174,472	20,964	13.66%
46526000-62720	RHSA Plan - LERC	965	1,200	2,211	1,011	84.25%
46526000-62200	REMIF Health Ins - LERC	13,420	18,000	0	(18,000)	(100.00%)
46526000-62200	Kaiser Health-LERC	11,922	18,000	0	(18,000)	(100.00%)
46526000-62230	Eye Care- LERC	265	308	260	(48)	(15.58%)
46526000-62250	Dental - LERC	1,758	2,053	1,599	(454)	(22.11%)
46526000-62100	Medicare - LERC	3,813	4,054	3,540	(514)	(12.68%)
46526000-62240	Life Ins - LERC	406	462	425	(37)	(8.01%)
46526000-62620	STDisability - LERC	809	761	818	57	7.49%
46526000-62260	EAP - LERC	75	68	63	(5)	(7.35%)
46526000-62800	Workers Comp - LERC	18,840	19,139	17,325	(1,814)	(9.48%)
	62 Benefits	218,757	217,553	236,909	19,356	8.90%
46526000-63200	Liability Ins Premium - LERC	10,913	12,259	10,633	(1,626)	(13.26%)
	63 Operational Expense	10,913	12,259	10,633	(1,626)	(13.26%)
46526000-65000	IT Services - LERC	2,294	923	1,287	364	39.44%
	66 Information Technology	2,294	923	1,287	364	39.44%
46526000-65120	Vehicle Repair & Maint - LERC	0	3,000	3,000	0	0.00%
46526000-65100	Auto Ins - LERC	412	468	518	50	10.68%
46526000-65140	Vehicle Rplcmnt Charges-SEA	15,833	15,833	15,833	0	0.00%
	65 Vehicle Expenses	16,245	19,301	19,351	50	0.26%
46526000-65400	CAP Expense - LERC	100,469	52,890	33,421	(19,469)	(36.81%)
	71 Cost Allocation Plan	100,469	52,890	33,421	(19,469)	(36.81%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
46526000-68019	Reimb to PS Overhead LERC	169,821	0	183,889	183,889	N/A
	68 Reimbursements	169,821	0	183,889	183,889	N/A
46526000-44601	Trans In fr F184- LERC	426,538	0	0	0	N/A
	40 Transfers In	426,538	0	0	0	N/A
Revenue Total		1,035,332	623,805	648,523	24,718	3.96%
Expenditure Total		795,144	634,185	839,931	205,746	32.44%
Net Increase (Decrease) Fund Balance		240,188	10,380	(191,408)	(201,788)	(1944.01%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Casino MOU Problem Gambling Treatment Fund						
4654						
46546000-50079	Interest Alloc-Casino Prob Gam	2,499	1,500	0	(1,500)	(100.00%)
	47 Interest & Rentals	2,499	1,500	0	(1,500)	(100.00%)
46546000-50335	Contributions from FIGR	152,281	155,950	162,131	6,181	(100.00%)
	52 Donations and Misc	152,281	155,950	162,131	6,181	(100.00%)
46546000-61200	Munis Supplemental Earnings	(4)	0	0	0	N/A
46546000-61000	Salaries - Prob Gamblg	11,077	0	0	0	N/A
46546000-61600	OT Salaries- RPSC	7,809	0	0	0	N/A
46546000-62200	Munis Health	2,198	0	0	0	N/A
46546000-61200	Munis Supplemental Earnings	644	0	0	0	N/A
46546000-61700	POST Stipend-ProbGamblng	3,115	0	0	0	N/A
46546000-61300	Motorcycle Stipend-ProbGamblng	1,731	0	0	0	N/A
	61 Salaries	26,570	0	0	0	N/A
46546000-62680	PERS Employer - Prob Gamblg	12,658	0	0	0	N/A
46546000-62720	RHSA Plan - Prob Gamblg	114	0	0	0	N/A
46546000-62230	Eye Care - Prob Gamblg	23	0	0	0	N/A
46546000-62250	Dental - Prob Gamblg	154	0	0	0	N/A
46546000-62100	Medicare - Prob Gamblg	336	0	0	0	N/A
46546000-62240	Life Ins - Prob Gamblg	42	0	0	0	N/A
46546000-62620	STDisability- Prob Gamblg	54	0	0	0	N/A
	62 Benefits	13,382	0	0	0	N/A
46546000-64000	Contract Svcs - Casino Prob Ga	19,082	125,000	140,000	15,000	12.00%
	64 Contract-Profess Services	19,082	125,000	140,000	15,000	12.00%
Revenue Total		154,780	157,450	162,131	4,681	2.97%
Expenditure Total		59,034	125,000	140,000	15,000	12.00%
Net Increase (Decrease) Fund Balance		95,746	32,450	22,131	(10,319)	(31.80%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Casino MOU Waterway Fund						
4653						
46536000-50079	Interest Alloc-Casino WtrWay	740	460	400	(60)	(13.04%)
	47 Interest & Rentals	740	460	400	(60)	(13.04%)
46536000-50335	Graton Contrib Waterway Recurr	60,912	62,380	64,852	2,472	3.96%
	52 Donations and Misc	60,912	62,380	64,852	2,472	3.96%
46536000-61200	Munis Supplemental Earnings	0	0	93	93	N/A
46536000-61000	Salaries - WRC	2,113	0	9,910	9,910	N/A
46536000-61000	Salaries - PW WRC	6,860	9,394	0	(9,394)	(100.00%)
	61 Salaries	8,973	9,394	10,003	609	6.48%
46536000-62200	Munis Health	425	0	1,965	1,965	N/A
46536000-62680	PERS Employer - WRC	696	0	1,809	1,809	N/A
46536000-62720	RHSA Plan - WRC	28	0	120	120	N/A
46536000-62230	Eye Care - WRC	3	0	14	14	N/A
46536000-62250	Dental - WRC	23	0	87	87	N/A
46536000-62100	Medicare - WRC	29	0	139	139	N/A
46536000-62240	Life Ins - WRC	5	0	23	23	N/A
46536000-62600	LTDisability - WRC	12	0	58	58	N/A
46536000-62620	STDisability - WRC	7	0	32	32	N/A
46536000-62260	EAP - WRC	0	0	3	3	N/A
46536000-62800	Workers Comp - WRC	0	0	1,255	1,255	N/A
46536000-61200	Admin Payoff - PW WRC	0	90	0	(90)	(100.00%)
46536000-62680	PERS Employer - PW WRC	2,304	2,471	0	(2,471)	(100.00%)
46536000-62720	RHSA Plan- PW WRC	90	120	0	(120)	(100.00%)
46536000-62200	Kaiser HealthIns - PW WRC	1,350	1,800	0	(1,800)	(100.00%)
46536000-62230	Eye Care - PW WRC	12	15	0	(15)	(100.00%)
46536000-62250	Dental - PW WRC	77	103	0	(103)	(100.00%)
46536000-62100	Medicare - PW WRC	96	136	0	(136)	(100.00%)
46536000-62240	Life Insurance - PW WRC	16	23	0	(23)	(100.00%)
46536000-62600	LT Disability - PW WRC	40	55	0	(55)	(100.00%)
46536000-62620	ST Disability - PW WRC	22	31	0	(31)	(100.00%)
46536000-62260	EAP - PW WRC	4	3	0	(3)	(100.00%)
46536000-62800	Workers Comp - PW WRC	808	878	0	(878)	(100.00%)
	62 Benefits	6,049	5,725	5,505	(220)	(3.84%)
46536000-63330	Spec Dept Exp - WRC	76	8,750	10,000	1,250	14.29%
46536000-63200	Liability Ins Premium - WRC	0	365	345	(20)	(5.48%)
	63 Operational Expense	76	9,115	10,345	1,230	13.49%
46536000-64000	Contract Svcs - WRC	37,137	40,000	40,000	0	0.00%
	64 Contract-Profess Services	37,137	40,000	40,000	0	0.00%

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
46536000-65000	IT Services - WRC	115	46	64	18	39.13%
	66 Information Technology	115	46	64	18	39.13%
46536000-65300	Cell Phone - WRC	349	300	400	100	33.33%
	63 Utilities	349	300	400	100	33.33%
Revenue Total		61,653	62,840	65,252	2,412	3.84%
Expenditure Total		52,699	64,580	66,317	1,737	2.69%
Net Increase (Decrease) Fund Balance		8,954	(1,740)	(1,065)	675	(38.79%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Casino MOU Public Services Fund						
4600						
46006000-50079	Interest Alloc - Casino PS	(442)	380	0	(380)	(100.00%)
	47 Interest & Rentals	(442)	380	0	(380)	(100.00%)
46006000-50335	Graton Cont Public Services	2,886,021	2,955,560	3,072,702	117,142	3.96%
	52 Donations and Misc	2,886,021	2,955,560	3,072,702	117,142	3.96%
46006000-61000	Salaries - RPSC	547,085	346,221	2,118,837	1,772,616	511.99%
46006000-61100	1000 hr NonPersable - RPSC	0	0	5,000	5,000	N/A
46006000-61200	Supplemental Earnings - RPSC	0	0	36,254	36,254	N/A
46006000-61300	Stipends - RPSC	4,921	0	25,132	25,132	N/A
46006000-61700	Personnel POST - RPSC	5,686	0	0	0	N/A
46006000-61600	OT Salaries - RPSC	40,226	0	300,000	300,000	N/A
46006000-61300	Education Stipend - RPSC	450	600	0	(600)	(100.00%)
46006000-61000	Salaries DS -RPSC	103,516	150,665	0	(150,665)	(100.00%)
46006000-61600	OT - Casino	97	0	0	0	N/A
46006000-61200	Munis Supplemental Earnings	46,236	0	0	0	N/A
46006000-61000	Salaries PS -RPSC	955,090	1,488,625	0	(1,488,625)	(100.00%)
46006000-61200	Personnel Shift Diff PS-RPSC	10,452	17,814	0	(17,814)	(100.00%)
46006000-61200	Fire FLSA OT- PS	6,025	0	0	0	N/A
46006000-61300	Personnel Stiped PS-RPSC	7,771	20,954	0	(20,954)	(100.00%)
46006000-61700	Personnel POST PS -RPSC	27,651	42,244	58,024	15,780	37.35%
46006000-61200	Uniform Allowance PS -RPSC	9,113	15,425	0	(15,425)	(100.00%)
46006000-61300	Detective Pay - RPSC PS	3,811	0	0	0	N/A
46006000-61400	Court Time PS-RPSC	4,520	0	3,000	3,000	N/A
46006000-61300	Detective Pay "COPS" Unit	10,503	10,053	0	(10,053)	(100.00%)
46006000-61600	OT - Casino	247,293	200,000	0	(200,000)	(100.00%)
46006000-61200	Holiday Pay - PS	80,723	93,828	0	(93,828)	(100.00%)
46006000-61300	Education Stipend - RPSC	450	600	0	(600)	(100.00%)
46006000-61000	Salaries PW -RPSC	14,870	112,062	0	(112,062)	(100.00%)
46006000-61200	Longevity PW-RPSC	494	664	0	(664)	(100.00%)
46006000-61100	1000 hr NonPersable PW-RPSC	1,797	4,775	0	(4,775)	(100.00%)
46006000-61600	OT - Casino	4	500	0	(500)	(100.00%)
46006000-61300	Education Stipend - RPSC	(18)	0	0	0	N/A
	61 Salaries	2,128,767	2,505,030	2,546,247	41,217	(100.00%)
46006000-61200	Admin Payoff - RPSC	357	1,162	0	(1,162)	(100.00%)
46000000-62200	Munis Health	54,103	0	208,740	208,740	N/A
46006000-62680	PERS Employer - RPSC	173,406	38,624	0	(38,624)	(100.00%)
46006000-62720	RHSA Plan - RPSC	6,175	1,800	24,035	22,235	1235.28%
46006000-62200	Kaiser Hlth Ins - RPSC	2,385	6,360	0	(6,360)	(100.00%)
46006000-62230	Eye Care - RPSC	808	231	2,763	2,532	1096.10%
46006000-62250	Dental - RPSC	5,297	1,540	17,003	15,463	1004.09%
46006000-62100	Medicare - RPSC	8,830	2,129	33,745	31,616	1485.02%
46006000-62240	Life Ins - RPSC	1,332	347	4,679	4,332	1248.41%
46006000-62600	LTDIsability - RPSC	1,203	861	2,530	1,669	193.84%
46006000-62620	STDisibility - RPSC	1,862	475	7,123	6,648	1399.58%
46006000-62260	EAP - RPSC	56	51	651	600	1176.47%
46006000-62800	Workers Comp - RPSC	989	1,012	117,598	116,586	11520.36%

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
46006000-62200	Munis Health	261	0	0	0	N/A
46006000-62680	PERS Employer DS RPSC	28,948	42,143	729,750	687,607	1631.60%
46006000-62720	RHSA Plan - DS	1,350	1,800	0	(1,800)	(100.00%)
46006000-62200	Kaiser Hlth Ins - DS	2,385	15,900	0	(15,900)	(100.00%)
46006000-62230	Eye Care - DS	173	385	0	(385)	(100.00%)
46006000-62250	Dental DS -RPSC	1,155	2,567	0	(2,567)	(100.00%)
46006000-62100	Medicare DS -RPSC	1,491	2,185	0	(2,185)	(100.00%)
46006000-62200	Sutter Hlth Ins DS - RPSC	4,770	6,360	0	(6,360)	(100.00%)
46006000-62240	Life Ins DS - RPSC	260	578	0	(578)	(100.00%)
46006000-62600	LTDisability DS - RPSC	610	1,415	0	(1,415)	(100.00%)
46006000-62620	STDisability DS - RPSC	336	781	0	(781)	(100.00%)
46006000-62260	EAP DS - RPSC	56	85	0	(85)	(100.00%)
46006000-62800	Workers Comp - DS RPSC	1,877	5,838	0	(5,838)	(100.00%)
46006000-62200	Munis Health	1,285	0	0	0	N/A
46006000-62680	PERS Employer PS RPSC	205,768	543,613	0	(543,613)	(100.00%)
46006000-62720	RHSA Plan - PS	11,466	17,400	0	(17,400)	(100.00%)
46006000-62200	REMIF Health Ins - PS	2,349	12,180	0	(12,180)	(100.00%)
46006000-62200	Kaiser Hlth Ins - PS	97,852	178,440	0	(178,440)	(100.00%)
46006000-62230	Eye Care - PS	1,572	2,386	0	(2,386)	(100.00%)
46006000-62250	Dental PS -RPSC	10,485	15,912	0	(15,912)	(100.00%)
46006000-62100	Medicare PS -RPSC	18,636	24,538	0	(24,538)	(100.00%)
46006000-62200	Sutter Hlth Ins - PS/RPSC	33,101	12,720	0	(12,720)	(100.00%)
46006000-62240	Life Ins PS - RPSC	2,304	3,582	0	(3,582)	(100.00%)
46006000-62600	LTDisability PS - RPSC	(4,117)	681	0	(681)	(100.00%)
46006000-62620	STDisability PS - RPSC	3,596	4,829	0	(4,829)	(100.00%)
46006000-62260	EAP PS - RPSC	538	528	0	(528)	(100.00%)
46006000-62800	Workers Comp - PS RPSC	118,004	121,902	0	(121,902)	(100.00%)
46006000-61200	Admin Payoff - PW RPSC	80	88	0	(88)	(100.00%)
46006000-62200	Munis Health	(697)	0	0	0	N/A
46006000-62680	PERS Employer PW RPSC	4,499	30,045	0	(30,045)	(100.00%)
46006000-62200	Alt Ben ICMA - PW RPSC	152	210	0	(210)	(100.00%)
46006000-62720	RHSA Plan - PW RPSC	270	1,560	0	(1,560)	(100.00%)
46006000-62200	Kaiser Hlth Ins - PW RPSC	1,431	1,908	0	(1,908)	(100.00%)
46006000-62230	Eye Care - PW RPSC	40	54	0	(54)	(100.00%)
46006000-62250	Dental - PW RPSC	269	359	0	(359)	(100.00%)
46006000-62100	Medicare - PW RPSC	254	1,698	0	(1,698)	(100.00%)
46006000-62200	Sutter Health PW/RPSC	0	6,360	0	(6,360)	(100.00%)
46006000-62240	Life Ins - PW RPSC	59	92	0	(92)	(100.00%)
46006000-62600	LTDisability - PW RPSC	90	132	0	(132)	(100.00%)
46006000-62620	STDisability - PW RPSC	50	73	0	(73)	(100.00%)
46006000-62260	EAP - PW RPSC	13	12	0	(12)	(100.00%)
46006000-61200	Auto Allow - PW RPSC	198	262	0	(262)	(100.00%)
46006000-62800	Workers Comp - PW RPSC	2,011	3,408	0	(3,408)	(100.00%)
	62 Benefits	812,034	1,119,601	1,148,617	29,016	2.59%
46006000-63110	Office Supplies - RPSC	19	500	1,250	750	150.00%
46006000-63100	Postage & Shipping - RPSC	4	0	0	0	N/A
46006000-63330	Supplies - RPSC	7,216	10,000	10,500	500	5.00%
46006000-63515	Contingency - RPSC	0	20,000	65,000	45,000	225.00%
46006000-63310	Dues & Sudscriptions - RPSC	615	475	500	25	5.26%

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
46006000-63200	Liability Ins Premium - RPSC	40,089	76,977	81,820	4,843	6.29%
46006000-63600	Meetings & Travel - RPSC	0	500	0	(500)	(100.00%)
46006000-63610	Training & Travel - RPSC	0	2,500	6,875	4,375	175.00%
46006000-63110	Office Supplies- RPSC	0	750	0	(750)	(100.00%)
46006000-63130	Printing Services- RPSC	0	2,000	2,000	0	0.00%
46006000-63515	Contingency- RPSC	0	45,000	0	(45,000)	(100.00%)
46006000-63160	Software Lic. & Maint- RPSC	0	3,000	0	(3,000)	(100.00%)
46006000-63200	Liability Insurance Prem- RPSC	0	3,118	0	(3,118)	(100.00%)
46006000-63330	Supplies - PS-RPSC	0	500	0	(500)	(100.00%)
46006000-63310	Dues & Subscription - RPSC	110	3,400	0	(3,400)	(100.00%)
46006000-63255	Equipment under 5K PS - RPSC	54	0	0	0	N/A
46006000-63160	Softwr License & Maint PS-RPSC	0	5,000	8,000	3,000	60.00%
46006000-63610	Training & Travel- RPSC	163	500	0	(500)	(100.00%)
46006000-63255	Equipment under 5K - Casin	166	0	0	0	N/A
	63 Operational Expense	48,438	174,220	175,945	1,725	0.99%
46006000-64000	Contract Svcs - RPSC	0	0	175,600	175,600	N/A
46006000-64030	Legal Svcs - RPSC	1,303	20,000	25,000	5,000	25.00%
46006000-64000	Contract Services- RPSC	0	5,000	0	(5,000)	(100.00%)
46006000-64000	Contracted Svcs PS- RPSC	0	600	0	(600)	(100.00%)
46006000-64000	Contract Svcs - RPSC	39,493	170,000	0	(170,000)	(100.00%)
	64 Contract-Profess Services	40,796	195,600	200,600	5,000	2.56%
46006000-65000	IT Services - RPSC	26,279	15,919	18,874	2,955	18.56%
46006000-65000	IT Services- RPSC	0	464	0	(464)	(100.00%)
	66 Information Technology	26,279	16,383	18,874	2,491	15.20%
46006000-65130	Gas & Oil- RPSC	7,207	3,500	6,900	3,400	97.14%
46006000-65100	Auto Ins - RPSC	1,191	1,431	1,584	153	10.69%
46006000-65110	Fleet Services - RPSC	281	8,658	18,723	10,065	116.25%
46006000-65130	Gas & Oil- RPSC	0	2,500	0	(2,500)	(100.00%)
46006000-65300	Vehicle Repair & Maint- RPSC	0	1,000	0	(1,000)	(100.00%)
46006000-65100	Auto Ins- RPSC	0	139	0	(139)	(100.00%)
46006000-65140	Vehicle Replacement- RPSC	0	2,718	155,888	153,170	5635.39%
46006000-65110	Fleet Exp - Casino	7,113	0	0	0	N/A
46006000-65140	Vehicle Rplcmnt Charges-RPSC	142,854	155,888	0	(155,888)	(100.00%)
	65 Vehicle Expenses	158,646	175,834	183,095	7,261	(100.00%)
46006000-65300	Telephone & Internet - RPSC	0	0	6,782	6,782	N/A
46006000-65300	Cell Phone- RPSC	0	2,891	0	(2,891)	(100.00%)
	63 Utilities	0	2,891	6,782	3,891	(100.00%)
46006000-65400	CAP Expense -	394,697	353,371	405,069	51,698	(100.00%)
	71 Cost Allocation Plan	394,697	353,371	405,069	51,698	(100.00%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
46006000-68011	Reimb to RPSC ED	110,827	133,841	165,388	31,547	23.57%
46006000-68015	Reimb to RPSC NonDept	1,018,922	1,296,682	0	(1,296,682)	(100.00%)
46006000-68116	Reimb fr 184 for PS OH	(1,018,922)	(1,296,682)	0	1,296,682	(100.00%)
	68 Reimbursements	110,827	133,841	165,388	31,547	23.57%
46006000-44601	Trans In fr F184- RPSC	1,635,593	1,091,497	2,249,647	1,158,150	106.11%
	40 Transfers In	1,635,593	1,091,497	2,249,647	1,158,150	106.11%
Revenue Total		4,521,173	4,047,437	5,322,349	1,274,912	31.50%
Expenditure Total		3,720,483	4,676,771	4,850,617	173,846	3.72%
Net Increase (Decrease) Fund Balance		800,689	(629,334)	471,732	1,101,066	(174.96%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Casino MOU Supplemental Fund						
4601						
46016000-50079	Interest Alloc - CasinoSuppl	7,692	4,000	8,585	4,585	114.63%
	47 Interest & Rentals	7,692	4,000	8,585	4,585	114.63%
46016000-50335	Donations-Mitigation Supplmntl	6,091,230	6,237,992	6,485,230	247,238	3.96%
	52 Donations and Misc	6,091,230	6,237,992	6,485,230	247,238	3.96%
46016000-68019	Reimb to CasinoSupp PSOverhead	1,018,922	1,296,682	1,379,169	82,487	6.36%
	68 Reimbursements	1,018,922	1,296,682	1,379,169	82,487	6.36%
46016000-44690	Transfer In frm - CAS Resrv	1,351,800	0	0	0	N/A
	40 Transfers In	1,351,800	0	0	0	N/A
46016000-71000	Transfer Out to GF	0	1,500,000	427,184	(1,072,816)	(71.52%)
46016000-74652	Transfer out to F175	426,538	0	0	0	N/A
46016000-74658	Transfer Out to F183	1,635,593	1,091,497	2,249,647	1,158,150	106.11%
46016000-74690	Trans Out to FIGR Resr-RPSC	0	1,900,000	0	(1,900,000)	(100.00%)
46016000-77110	Transfer Out to CIP F310	0	500,000	1,475,000	975,000	195.00%
46016000-77110	Trans Out Traffic Signal Sys	74,127	0	0	0	N/A
46016000-77110	Trans Out Sdwlk/Crpkth Rplcmnt	287,145	0	0	0	N/A
46016000-77110	Trans Out P/P Sgnl Head Conv	142,477	0	0	0	N/A
46016000-71000	Transfer Out to GF NonDept	2,500,000	0	0	0	N/A
46016000-77110	TransOut Traffic Sgnl Sys Rplc	151,991	0	0	0	N/A
46016000-77110	TransOut ATMS Signal Integratn	75,879	0	0	0	N/A
46016000-77110	TranOut Traffic Sgnl Infrstrc	47,356	0	0	0	N/A
46016000-77110	TranOut Video Detection Rplcmn	58,006	0	0	0	N/A
46016000-77110	TranOut Battery Backup/Rplcmnt	27,549	0	0	0	N/A
46016000-77110	TranOut RPX/Cmmrce Ped Safety	65,596	0	0	0	N/A
46016000-77110	T-Out to Wilfred Ave Bio Rehab	8,002	0	0	0	N/A
	70 Transfers Out	5,500,256	4,991,497	4,151,831	(839,666)	(100.00%)
Revenue Total		7,450,722	6,241,992	6,493,815	251,823	4.03%
Expenditure Total		6,519,178	6,288,179	5,531,000	(757,179)	(12.04%)
Net Increase (Decrease) Fund Balance		931,544	(46,187)	962,815	1,009,002	(2184.60%)

Casino Mitigation Recurring Contributions Special Revenue Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Graton Mitigation Reserve Fund						
4690						
46906000-50079	Interest Income -Casino Resrve	29,901	19,000	12,821	(6,179)	(32.52%)
	47 Interest & Rentals	29,901	19,000	12,821	(6,179)	(32.52%)
46906000-44601	Trans In fr RPSC-FIGR Reserve	0	1,900,000	0	(1,900,000)	(100.00%)
	40 Transfers In	0	1,900,000	0	(1,900,000)	(100.00%)
46906000-74601	Transfer Out to CAS Resrv	1,351,800	0	0	0	N/A
	70 Transfers Out	1,351,800	0	0	0	N/A
Revenue Total		29,901	1,919,000	12,821	(1,906,179)	(99.33%)
Expenditure Total		1,351,800	0	0	0	N/A
Net Increase (Decrease) Fund Balance		(1,321,899)	1,919,000	12,821	(1,906,179)	(99.33%)
Total Casino Mitigation Recurring Contribution SRF						
Revenue Total		13,253,560	13,052,524	12,704,891	(347,633)	(2.66%)
Expenditure Total		12,498,338	11,788,715	11,427,865	(360,850)	(3.06%)
Net Increase (Decrease) Fund Balance		755,222	1,263,809	1,277,026	13,217	1.05%

FINANCE DEPARTMENT

DEPARTMENT SERVICES MODEL

MANDATED

- Prepare Annual City Budget
- Prepare Audited Financial Statements
- 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

- 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
- Ensure that internal controls are in place, regularly monitored for compliance, and are strong enough to protect the assets of the City
- 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
- 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 citywide 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 2021-22

- ✓ Reduced City's pension costs by more than \$2 million per year.
- ✓ Updated City's General Fund Reserve policy.
- ✓ Developed new water rate study and implemented new water rates.
- ✓ Postponed City's sewer rate adjustment to give respite to customers affected by the pandemic.
- ✓ Developed new investment policy and transitioned to a professional investment manager.
- ✓ Transitioned to a new consulting team for City's sales tax reporting, forecasting, and sales tax audit.
- ✓ Implemented phase two of City's new financial system for core Finance modules, developing new processes and completing system conversions, testing, and trainings.
- ✓ Reorganized department to meet work needs and reclassified existing accountant and accounting supervisor roles to new ones for Management Analyst II, Finance Manager, and Senior Accountant (proposed).

MAJOR GOALS FOR FISCAL YEAR 2022-23

- GOAL 1: Complete transition of City's financials and budgeting to the new financial system
- GOAL 2: Initiate and implement Phase 3 (Utility Billing) of new financial system implementation.
- GOAL 3: Transition to a monthly billing cycle and implement a new customer utility information system.

FINANCE

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Charges for Services	\$ 25,129	\$ 5,000	\$ 10,500	\$ 5,500
Cost Allocation Plan Revenue	995,516	987,675	1,160,820	173,145
License, Permit Fees	507,793	485,000	548,000	63,000
General Fund	524,284	655,850	167,884	(487,966)
TOTAL SOURCES	\$ 2,052,722	\$ 2,133,525	\$ 1,887,204	\$ (246,321)
<u>EXPENDITURES</u>				
Salaries	\$ 1,221,013	\$ 1,320,045	\$ 1,265,115	\$ (54,930)
Benefits	513,405	594,777	442,550	(152,227)
Operational Expense	128,971	163,121	221,454	58,333
Contractual/Professional Svc	186,753	154,375	204,910	50,535
Information Technology	96,896	113,768	94,025	(19,743)
Reimbursement	(94,316)	(212,561)	(340,850)	(128,289)
TOTAL EXPENDITURES	\$ 2,052,722	\$ 2,133,525	\$ 1,887,204	\$ (246,321)
	\$ 0	\$ 0	\$ 0	\$ 0

Finance Accounting

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1300	Finance Accounting					
10001300-50169	NSF Fees	25	0	0	0	N/A
10001300-50173	Chgs for Svc REMIF- FIN	14,311	0	0	0	N/A
10001300-50179	BIA Chgs for Svc - FIN	10,794	5,000	0	(5,000)	(100.00%)
	48 Charges for Services	25,129	5,000	0	(5,000)	(100.00%)
10001300-50177	CAP Rev - FIN	995,516	987,675	1,160,820	173,145	17.53%
	49 CAP Revenue	995,516	987,675	1,160,820	173,145	17.53%
10001300-53000	Business License Rev - FIN	412,809	380,000	0	(380,000)	(100.00%)
10001300-53100	Bus Lic-Landlord-Rental Prop	107,177	95,000	0	(95,000)	(100.00%)
10001300-53300	Bus License Penalties-FIN	12,193	10,000	0	(10,000)	(100.00%)
	51 License Permits & Fees	507,793	485,000	0	(485,000)	(100.00%)
10001300-62200	Munis Supplmntl Earning - FIN	21,538	0	29,054	29,054	N/A
10001300-61000	Salaries - FIN	1,169,655	1,295,054	806,261	(488,793)	(37.74%)
10001300-61200	Longevity - FIN	6,602	8,941	0	(8,941)	(100.00%)
10001300-61600	OT Salaries - FIN	22,106	15,000	10,000	(5,000)	(33.33%)
10001300-61300	Education Stipend - FIN	1,112	1,050	1,200	150	14.29%
	61 Salaries	1,221,013	1,320,045	846,515	(473,530)	(35.87%)
10001300-61200	Admin Payoff - FIN	10,776	4,201	0	(4,201)	(100.00%)
10001300-62200	Munis Health	35,021	0	61,828	61,828	N/A
10001300-62680	PERS Employer - FIN	294,135	363,583	148,572	(215,011)	(59.14%)
10001300-62200	Alt Bene Nationwide - FIN	9,581	12,600	0	(12,600)	(100.00%)
10001300-62200	Alt Bene ICMA - FIN	5,076	11,550	0	(11,550)	(100.00%)
10001300-62720	RHSA Plan - FIN	14,052	15,600	8,400	(7,200)	(46.15%)
10001300-62200	Kaiser Hlth Ins - FIN	57,690	83,700	0	(83,700)	(100.00%)
10001300-62230	Eye Care - FIN	1,704	2,155	1,128	(1,027)	(47.66%)
10001300-62250	Dental - FIN	12,887	14,372	6,944	(7,428)	(51.68%)
10001300-62100	Medicare - FIN	16,815	18,941	14,352	(4,589)	(24.23%)
10001300-62200	Sutter Health Ins- Fin	27,000	36,000	0	(36,000)	(100.00%)
10001300-62240	Life Ins - FIN	3,086	3,467	2,541	(926)	(26.71%)
10001300-62600	LTDDisability - FIN	7,041	7,621	5,838	(1,783)	(23.40%)
10001300-62620	STDDisability - FIN	3,885	4,205	3,220	(985)	(23.42%)
10001300-62260	EAP - FIN	504	477	238	(239)	(50.10%)
10001300-61200	Auto Allowance - FIN	3,741	5,244	0	(5,244)	(100.00%)
10001300-62800	Workers Comp - FIN	10,413	11,061	9,947	(1,114)	(10.07%)
	60 Benefits	513,405	594,777	263,008	(331,769)	(55.78%)
10001300-63110	Office Supplies - Finance	2,449	2,500	0	(2,500)	(100.00%)
10001300-63100	Postage & Shipping - FIN	4,977	5,200	0	(5,200)	(100.00%)
10001300-63130	Printing Services - Finance	1,840	3,000	0	(3,000)	(100.00%)
10001300-63415	Bank Charges - FIN	28,342	15,250	0	(15,250)	(100.00%)
10001300-63435	Cash Long or Short - FIN	1,047	0	0	0	N/A
10001300-63330-	Spec Dept Exp - FIN	2,892	45,000	0	(45,000)	(100.00%)
10001300-63140	Advertising - Fin	0	1,000	0	(1,000)	(100.00%)
10001300-63310	Dues & Subscription - FIN	1,745	1,400	0	(1,400)	(100.00%)
10001300-63255	Equipment under 5K - FIN	2,297	0	0	0	N/A
10001300-63160	Softwr License & Maint - FIN	38,837	38,000	0	(38,000)	(100.00%)

Finance Accounting

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10001300-63120	Office Equip - FIN	2,385	2,000	0	(2,000)	(100.00%)
10001300-63200	Liability Ins Premium - FIN	41,700	44,771	46,930	2,159	4.82%
10001300-63610	Training & Travel - FIN	0	5,000	0	(5,000)	(100.00%)
	63 Operational Expense	128,512	163,121	46,930	(116,191)	(71.23%)
10001300-64000	Contract Svcs - FIN	185,564	153,575	199,910	46,335	30.17%
10001300-63900	Recruitment - FIN	1,189	800	0	(800)	(100.00%)
	64 Contract-Profess Services	186,753	154,375	199,910	45,535	29.50%
10001300-65000	IT Services -FIN	96,896	113,768	94,025	(19,743)	(17.35%)
	66 Information Technology	96,896	113,768	94,025	(19,743)	(17.35%)
10001300-68010	Reimb fr General Fund-Fin	39,608	(72,627)	(196,018)	(123,391)	169.90%
	68 Reimb fr GF	39,608	(72,627)	(196,018)	(123,391)	169.90%
10001300-68111	Reimb fr 3% PFF Admin SRF-FIN	(133,924)	(139,934)	(144,832)	(4,898)	3.50%
	68 Reimbursements	(133,924)	(139,934)	(144,832)	(4,898)	3.50%
	Revenue Total	1,528,438	1,477,675	1,160,820	(316,855)	(21.44%)
	Expenditure Total	2,052,722	2,133,525	1,109,538	(1,023,987)	(48.00%)
1300	Finance Accounting, net	524,284	655,850	(51,282)	(707,132)	(107.82%)

Finance Accounts Receivable

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1310	Finance Accounts Receivable					
10001310-50179	BIA Chgs for Svc - FIN	0	0	10,500	10,500	N/A
	48 Charges for Services	0	0	10,500	10,500	N/A
10001310-53000	Business License Rev - FIN	0	0	430,000	430,000	N/A
10001310-53100	Business License Landlord	0	0	108,000	108,000	N/A
10001310-53300	Business Licence Penalty	0	0	10,000	10,000	N/A
	51 License Permits & Fees	0	0	548,000	548,000	N/A
10001310-61200	Supplemental Earnings	0	0	1,145	1,145	N/A
10001310-61000	Salaries - FIN	0	0	409,255	409,255	N/A
10001310-61200	Longevity - FIN	0	0	0	0	N/A
10001310-61300	Education Stipend - FIN	0	0	1,200	1,200	N/A
10001310-61600	Overtime - FIN	0	0	7,000	7,000	N/A
	61 Salaries	0	0	418,600	418,600	N/A
10001310-62680	PERS Employer - FIN	0	0	74,949	74,949	N/A
10001310-62200	Medbenefit - FIN	0	0	77,644	77,644	N/A
10001310-62720	RHSA Plan - FIN	0	0	6,000	6,000	N/A
10001310-62230	Eye Care - FIN	0	0	705	705	N/A
10001310-62250	Dental - FIN	0	0	4,340	4,340	N/A
10001310-62100	Medicare - FIN	0	0	5,752	5,752	N/A
10001310-62240	Life Ins - FIN	0	0	1,155	1,155	N/A
10001310-62600	LTDDisability - FIN	0	0	2,418	2,418	N/A
10001310-62620	STDDisability - FIN	0	0	1,334	1,334	N/A
10001310-62260	EAP - FIN	0	0	170	170	N/A
10001310-62800	Workers Comp - FIN	0	0	5,075	5,075	N/A
	60 Benefits	0	0	179,542	179,542	N/A
10001310-63110	Office Supplies - Finance	0	0	4,000	4,000	N/A
10001310-63100	Postage & Shipping - FIN	0	0	5,000	5,000	N/A
10001310-63130	Printing Services - Finance	0	0	3,000	3,000	N/A
10001310-63415	Bank Charges - FIN	0	0	18,200	18,200	N/A
10001310-63435	Cash Long or Short - FIN	0	0	1,200	1,200	N/A
10001310-63160	Softwr License & Maint - FIN	0	0	39,444	39,444	N/A
10001310-63120	Office Equip - FIN	0	0	3,000	3,000	N/A
10001310-63200	Liability Ins Premium - FIN	0	0	46,930	46,930	N/A
	63 Operational Expense	0	0	120,774	120,774	N/A
Revenue Total		0	0	558,500	558,500	N/A
Expenditure Total		0	0	718,916	718,916	N/A
1310	Finance Accounts Receivable, net	0	0	160,416	160,416	N/A

Finance Administration

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1320	Finance Administration					
10001320-63310	Dues & Subscriptions	0	0	1,850	1,850	N/A
10001320-63330	Special Dept Exp	0	0	45,000	45,000	N/A
10001320-63600	Meeting Expense	0	0	1,000	1,000	N/A
10001320-63610	Training & Travel	0	0	5,000	5,000	N/A
10001320-65300	Communications	0	0	900	900	N/A
	63 Operating	0	0	53,750	53,750	N/A
10001320-64030	Legal Services	0	0	5,000	5,000	N/A
	64 Professional	0	0	5,000	5,000	N/A
10001320-65000	IT Services	0	0	0	0	N/A
	66 Information Tech	0	0	0	0	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	58,750	58,750	N/A
1320	Finance Administration, net	0	0	58,750	58,750	N/A
Total Finance						
Revenue Total		1,528,438	1,477,675	1,719,320	241,645	N/A
Expenditure Total		2,052,722	2,133,525	1,887,204	(246,321)	N/A
General Fund Net Cost		524,284	655,850	167,884	(487,966)	N/A

This page is intentionally left blank.

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
- Supervise 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

MAJOR ACCOMPLISHMENTS COMPLETED IN FISCAL YEAR 2021-2022

- ✓ Implemented Return to Office Process in Compliance with County, State and Federal Mandates
- ✓ Implemented Pilot Hybrid Working Model
- ✓ Implemented Mandatory COVID Vaccination or Weekly Testing Policy
- ✓ Supported Central Budget Module Implementation with Position Control Functionality

MAJOR GOALS FOR FISCAL YEAR 2022-2023

- GOAL 1: Implementation of Tyler/Munis Manager Self Service Module
- GOAL 2: Design and Implement Return to Work Program for Injured Employees
- GOAL 3: Collaborate with Health Care Providers to Design an Employee Wellness Program

HUMAN RESOURCES

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Cost Allocation Plan Revenue	\$ 226,438	\$ 233,312	\$ 261,516	\$ 28,204
General Fund	461,006	524,849	724,654	199,805
TOTAL SOURCES	\$ 687,444	\$ 758,161	\$ 986,170	\$ 228,009
<u>EXPENDITURES</u>				
Salaries	\$ 473,911	\$ 501,539	\$ 699,227	\$ 197,688
Benefits	212,015	237,540	252,391	14,851
Operational Expense	37,427	41,186	46,440	5,254
Contractual/Professional Svc	19,958	25,000	25,000	0
Information Technology	34,483	40,582	53,820	13,238
Utilities	1,120	1,100	-	(1,100)
Reimbursement	(91,470)	(88,786)	(90,708)	(1,922)
TOTAL EXPENDITURES	\$ 687,444	\$ 758,161	\$ 986,170	\$ 228,009
	\$ 0	\$ 0	\$ 0	\$ 0

Human Resources

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1700	Human Resources					
10001700-50177	CAP Rev - HR	226,438	233,312	261,516	28,204	12.09%
	49 CAP Revenue	226,438	233,312	261,516	28,204	12.09%
10001700-61000	Salaries - HR	466,150	499,939	536,928	36,989	7.40%
10001700-61200	SupEarning- HR	0	0	10,863	10,863	N/A
10001700-61600	OT Salaries - HR	635	1,000	1,000	0	0.00%
10001700-61300	Education Stipend - HR	616	600	600	0	0.00%
	61Salaries	473,911	501,539	549,391	47,852	9.54%
10001700-61200	Residency Allowance - HR	330	0	0	0	N/A
10001700-61200	Admin Payoff - HR	10,745	3,090	0	(3,090)	(100.00%)
10001700-62200	Munis Health	15,012	0	57,992	57,992	N/A
10001700-62680	PERS Employer - HR	113,286	137,213	97,345	(39,868)	(29.06%)
10001700-62720	RHSA Plan - HR	4,828	6,000	6,000	0	0.00%
10001700-62200	Kaiser Hlth Ins - HR	40,715	61,440	0	(61,440)	(100.00%)
10001700-62230	Eye Care - HR	678	770	705	(65)	(8.44%)
10001700-62250	Dental - HR	4,493	5,133	4,340	(793)	(15.45%)
10001700-62100	Medicare - HR	7,386	7,258	9,156	1,898	26.15%
10001700-62240	Life Ins - HR	1,223	1,386	1,386	0	0.00%
10001700-62600	LTDisability - HR	2,837	2,945	3,783	838	28.46%
10001700-62620	STDisability - HR	1,566	1,625	2,088	463	28.49%
10001700-62260	EAP - HR	176	170	170	0	0.00%
10001700-61200	Auto Allowance - HR	3,961	5,244	0	(5,244)	(100.00%)
10001700-62740	Tuition Reimbursement- HR	0	0	5,400	5,400	N/A
10001700-62800	Workers Comp - HR	4,778	5,266	6,586	1,320	25.07%
	62 Benefits	212,015	237,540	194,951	(42,589)	(17.93%)
10001700-63110	Office Supplies - HR	59	0	0	0	N/A
10001700-63330	Spec Dept Exp - HR	620	1,250	1,250	0	0.00%
10001700-63310	Dues & Subscription - HR	560	375	375	0	0.00%
10001700-63160	Softwr License & Maint - HR	20,084	15,000	20,000	5,000	33.33%
10001700-63200	Liability Ins Premium - HR	15,765	19,061	18,215	(846)	(4.44%)
10001700-63600	Meetings & Travel - HR	0	1,000	1,000	0	0.00%
10001700-63610	Training & Travel - HR	339	4,500	4,500	0	0.00%
	63 Operational Expense	37,427	41,186	45,340	4,154	10.09%
10001700-64000	Contract Svcs - HR	19,933	25,000	25,000	0	0.00%
	64 Contract-Profess Services	19,958	25,000	25,000	0	0.00%
10001700-65000	IT Services -HR	34,483	40,582	53,820	13,238	32.62%
	66 Information Technology	34,483	40,582	53,820	13,238	32.62%

Human Resources

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10001700-65300	Cell Phone - HR	1,120	1,100	1,100	0	0.00%
	63 Utilities	1,120	1,100	1,100	0	0.00%
10001700-68010	Reimb fr General Fund-HR	(91,470)	(88,786)	(90,708)	(1,922)	2.16%
	Reimb fr GF	(91,470)	(88,786)	(90,708)	(1,922)	2.16%
Revenue Total		226,438	233,312	261,516	28,204	12.09%
Expenditure Total		687,444	758,161	778,894	20,733	2.73%
Human Resources, net		461,006	524,849	517,378	(7,471)	(1.42%)

Payroll

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1710	Payroll					
10001710-61000	Salaries - PR	0	0	149,836	149,836	N/A
	61 Salaries	0	0	149,836	149,836	N/A
10001710-62200	Munis Health	0	0	18,688	18,688	N/A
10001710-62680	PERS Employer - PR	0	0	27,360	27,360	N/A
10001710-62720	RHSA Plan - PR	0	0	2,400	2,400	N/A
10001710-62230	Eye Care - PR	0	0	282	282	N/A
10001710-62250	Dental - PR	0	0	1,736	1,736	N/A
10001710-62100	Medicare - PR	0	0	3,233	3,233	N/A
10001710-62240	Life Ins - PR	0	0	462	462	N/A
10001710-62600	LTDisability - PR	0	0	882	882	N/A
10001710-62620	STDisability - PR	0	0	487	487	N/A
10001710-62260	EAP - PR	0	0	34	34	N/A
10001710-62800	Workers Comp - PR	0	0	1,876	1,876	N/A
	62 Benefits	0	0	57,440	57,440	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	207,276	207,276	N/A
Payroll, net		0	0	207,276	207,276	N/A
Total Human Resources						
Revenue Total		0	0	261,516	261,516	N/A
Expenditure Total		0	0	986,170	986,170	N/A
General Fund Net Cost		0	0	724,654	724,654	N/A

DEVELOPMENT SERVICES

DEPARTMENT SERVICES MODEL

MANDATED

- Implement the City's General Plan, Zoning Code, Building Code, Subdivision Ordinance and Flood Management Ordinance
- Support the implementation of the City's Water and Sewer Ordinances
- Provide education on and enforcement of the City's Municipal Code
- Support delivery of housing consistent with City's Regional Housing Needs Allocation (RHNA)

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 including Municipal Code changes that support requests by regional entities

REVENUE OPPORTUNITIES

- New and amended Development Agreements and CFDs
- Maintenance of fee schedules to capture service costs adequately and appropriately
- Rental Inspection Program
- Affordable Housing Monitoring Fees
- Grants

MAJOR TASKS COMPLETED IN FISCAL YEAR 2020-21

- ✓ Secured grant funding for the construction and operation of the city's 60-unit project Homekey and initiated construction
- ✓ Published public drafts of the General Plan and General Plan EIR which include optional Climate Change and Racial Social Environmental Justice Elements
- ✓ Prepared ordinances to ban new gas stations and support electric vehicle charging stations
- ✓ Supported the City's value of collaboration by managing a reorganization that transferred the Capital Improvement Program team and added a Sustainability Manager to Public Works

- ✓ Continued to provide leadership for City's interdepartmental homeless initiatives

MAJOR GOALS FOR FISCAL YEAR 2022-23

GOAL 1: Re-introduce integrated voice-activated request lines for building inspections

GOAL 2: Complete updates of the City's General Plan and Housing Element

GOAL 3: Adopt the 2022 updates the Building Code including local amendments

GOAL 4: Continue to 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

DEVELOPMENT SERVICES

	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>2022-23</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>\$ INCREASE/</u> <u>(DECREASE)</u>
SOURCES				
Charges for Services	\$ 653,535	\$ 1,570,000	\$ 1,470,000	\$ (100,000)
Planning Cost Recovery Fees	61,382	665,000	470,000	(195,000)
Engineering Cost Recovery Fees	135,310	0	0	0
Zoning & Subdivision Fees	37,869	27,656	0	(27,656)
Home Occupancy Planning Clearance	21,626	20,000	113,173	93,173
Plan Check Fees	545,353	297,396	417,130	119,734
Building Permits	1,468,959	1,308,308	1,452,670	144,362
Engineering Permit Fees	245,550	156,720	300,000	143,280
State & County Grants	0	0	669,600	669,600
Fines & Forfeitures	14,341	0	0	0
Other Income	7,076	0	0	0
Transfer In	0	0	658,884	658,884
General Fund	469,270	1,146,487	2,240,551	1,094,064
TOTAL SOURCES	\$ 3,660,270	\$ 5,191,567	\$ 7,792,008	\$ 2,600,441
EXPENDITURES				
Salaries	\$ 1,466,243	\$ 1,537,651	\$ 2,227,148	\$ 689,497
Benefits	581,158	691,814	706,997	15,183
Operational Expense	224,640	362,333	345,637	(16,696)
Contractual/Professional Svc	1,318,521	1,892,160	5,130,887	3,238,727
Information Technology	204,015	253,012	227,765	(25,247)
Vehicle Expenses	25,834	28,060	31,229	3,169
Utilities	5,189	2,880	4,000	1,120
Capital Outlay	0	0	25,000	25,000
Cost Allocation Plan	618,620	543,130	597,146	54,016
Reimbursement	(783,949)	(119,473)	(1,503,801)	(1,384,328)
TOTAL EXPENDITURES	\$ 3,660,270	\$ 5,191,567	\$ 7,792,008	\$ 2,600,441
	\$ 0	\$ 0	\$ 0	\$ 0

Informational Purposes Only:	<u>FY 21-22</u>	<u>FY 22-23</u>	<u>\$ INCREASE/</u> <u>(DECREASE)</u>
Development Services Budget	\$ 5,191,567	\$ 7,792,008	\$ 2,600,441
Reimbursement from Public Facility Financing Plan Admin Fee	119,473	123,655	4,182
	\$ 5,311,040	\$ 7,915,663	\$ 2,604,623

Development Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Development Services						
2000						
10002000-50069	2297 Revenue - DS	629,979	1,530,000	1,450,000	(80,000)	(5.23%)
10002000-50163	Cost Recovery - Labor	61,382	495,000	325,000	(170,000)	(34.34%)
10002000-50164	Cost Recovery - Admin Fee	0	170,000	145,000	(25,000)	(14.71%)
10002000-50173	Charges for Services-RAB	23,557	40,000	20,000	(20,000)	(50.00%)
10002000-50163	Cost Recovery Engineering - DS	135,310	0	0	0	N/A
	48 Charges for Services	850,227	2,235,000	1,940,000	(295,000)	(13.20%)
10002000-52300	Bldg Permit Fees - DS	1,468,959	1,308,308	1,452,670	144,362	11.03%
10002000-50053	Building Plan Check Fees - DS	545,353	297,396	415,447	118,051	39.69%
10002000-50164	Zoning & Subv Fees - DS	37,869	27,656	983	(26,673)	(96.45%)
10002000-50161	Home Occ Clr & Bus Lic Res-DS	21,626	20,000	113,173	93,173	465.87%
10002000-50195	Eng. Permit Fees - DS	245,550	156,720	300,000	143,280	91.42%
10002000-52400	Strong Motion Pass-Through	0	0	700	700	N/A
	50 License Permits & Fees	2,319,357	1,810,080	2,282,973	472,893	26.13%
10002000-50241	Building-Violations&Correct-DS	3,452	0	0	0	N/A
10002000-50349	Code Compliance Fine Rev - DS	10,889	0	0	0	N/A
	51 Fines Forfeits Penalties	14,341	0	0	0	N/A
10002000-50339	Other Income - DS	7,076	0	0	0	N/A
	52 Donations and Misc	7,076	0	0	0	N/A
10002000-61200	Munis Supplmntl Earning - DS	27,868	0	27,317	27,317	N/A
10002000-61000	Salaries - DS	1,369,585	1,476,951	1,981,903	504,952	34.19%
10002000-61100	1000 hr NonPersable - DS	53,025	60,100	0	(60,100)	(100.00%)
10002000-61600	OT Salaries - DS	14,562	0	7,500	7,500	N/A
10002000-61300	Education Stipend - DS	1,203	600	1,200	600	100.00%
	61 Salaries	1,466,243	1,537,651	2,017,920	480,269	31.23%
10002000-61200	Admin Payoff - DS	33,428	5,992	0	(5,992)	(100.00%)
10002000-62740	Tuition Reimburse - DS	2,620	8,499	0	(8,499)	(100.00%)
10002000-62200	Munis Health	34,002	0	211,614	211,614	N/A
10002000-62680	PERS Employer - DS	297,577	415,000	368,621	(46,379)	(11.18%)
10002000-62200	Alt Bene Nationwide - DS	5,692	7,896	0	(7,896)	(100.00%)
10002000-62200	Alt Bene ICMA - DS	13,306	16,800	0	(16,800)	(100.00%)
10002000-62720	RHSA Plan - DS	11,701	12,888	21,252	8,364	64.90%
10002000-62200	REMIF Health Ins- DS	11,713	12,084	0	(12,084)	(100.00%)
10002000-62200	Kaiser Hlth Ins - DS	36,406	66,773	0	(66,773)	(100.00%)
10002000-62230	Eye Care - DS	2,129	2,827	2,623	(204)	(7.22%)
10002000-62250	Dental - DS	14,110	18,848	16,153	(2,695)	(14.30%)
10002000-62100	Medicare - DS	21,851	21,442	29,797	8,355	38.97%
10002000-62200	Sutter Hlth Ins - DS	23,247	25,822	0	(25,822)	(100.00%)
10002000-62240	Life Ins - DS	4,084	5,098	4,945	(153)	(3.00%)
10002000-62600	LTD Disability - DS	8,151	10,636	12,150	1,514	14.23%
10002000-62620	STD Disability - DS	4,497	5,869	6,704	835	14.23%

Development Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10002000-62260	EAP - DS	588	626	496	(130)	(20.77%)
10002000-61200	Auto Allowance - DS	12,642	14,684	0	(14,684)	(100.00%)
10002000-62800	Workers Comp - DS	43,414	40,030	32,642	(7,388)	(18.46%)
	62 Benefits	581,158	691,814	706,997	15,183	2.19%
10002000-63110	Office Supplies - DS	4,710	4,320	4,500	180	4.17%
10002000-63100	Postage & Shipping - DS	(62,070)	1,080	500	(580)	(53.70%)
10002000-63130	Printing Services	378	1,080	1,200	120	11.11%
10002000-63270	Books/Pamphlets - DS	339	1,800	2,000	200	11.11%
10002000-63415	Bank Charges - DS	157,653	160,000	110,000	(50,000)	(31.25%)
10002000-63330	Spec Dept Exp -DS	5,454	0	0	0	N/A
10002000-63140	Advertising - DS	2,500	2,016	2,000	(16)	(0.79%)
10002000-63300	Uniform Purchases- DS	74	360	250	(110)	(30.56%)
10002000-63310	Dues & Subscription - DS	1,688	1,800	2,500	700	38.89%
10002000-63160	Softwr License & Maint - DS	52,306	110,000	135,000	25,000	22.73%
10002000-63120	Office Equip - DS	7,283	5,040	7,500	2,460	48.81%
10002000-63475	Self Insured Losses - DS	0	1,080	0	(1,080)	(100.00%)
10002000-63200	Liability Ins Premium - DS	50,992	64,757	59,687	(5,070)	(7.83%)
10002000-63600	Meetings & Travel - DS	143	1,800	500	(1,300)	(72.22%)
10002000-63610	Training & Travel - DS	3,191	7,200	20,000	12,800	177.78%
	63 Operational Expense	224,640	362,333	345,637	(16,696)	(4.61%)
10002000-64000	Contract Svcs - DS	684,060	360,000	700,000	340,000	94.44%
10002000-63900	Recruitment - DS	4,483	2,160	2,500	340	15.74%
10002000-63870	2297 Expenses - DS	629,979	1,530,000	1,450,000	(80,000)	(5.23%)
	64 Contract-Profess Services	1,318,521	1,892,160	2,152,500	260,340	13.76%
10002000-65000	IT Services - DS	204,015	253,012	227,765	(25,247)	(9.98%)
	66 Information Technology	204,015	253,012	227,765	(25,247)	(9.98%)
10002000-65130	Gas & Oil - DS	4,076	3,240	4,000	760	23.46%
10002000-65120	Vehicle Rep & Maint - DS	121	108	200	92	85.19%
10002000-65100	Auto Insurance- DS	399	659	997	338	51.29%
10002000-65110	Fleet Services - DS	15,112	17,926	16,789	(1,137)	(6.34%)
10002000-65140	Vehicle Rplcmnt Charges-DS	6,127	6,127	9,243	3,116	50.86%
	65 Vehicle Expenses	25,834	28,060	31,229	3,169	11.29%
10002000-65300	Cell Phone - DS	5,189	2,880	4,000	1,120	38.89%
	63 Utilities	5,189	2,880	4,000	1,120	38.89%
10002000-65400	CAP Expense	618,620	543,130	597,146	54,016	9.95%
	71 Cost Allocation Plan	618,620	543,130	597,146	54,016	9.95%
10002000-68000	Labor Reimbursement - DS	(697,905)	0	(195,000)	(195,000)	N/A
10002000-68124	Reimb fr IT Reserve - DS	0	0	(39,176)	(39,176)	N/A
10002000-68111	Reimb fr PFFP - DS	(86,044)	(119,473)	(123,655)	(4,182)	3.50%
	68 Reimbursements	(783,949)	(119,473)	(357,831)	(238,358)	199.51%

Development Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10002000-65610	Vehicles	0	0	25,000	25,000	N/A
	71 Cost Allocation Plan	0	0	25,000	25,000	N/A
Revenue Total		3,191,001	4,045,080	4,222,973	177,893	4.40%
Expenditure Total		3,660,270	5,191,567	5,750,363	558,796	10.76%
2000	Development Services, net	469,270	1,146,487	1,527,390	380,903	33.22%

Development Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Homelessness Program- Development Services						
2250						
10002250-50141	DS Homelessness State Grants 46 Intergovernmental	0	0	669,600	669,600	N/A
		0	0	669,600	669,600	N/A
10002250-61000	DS Homelessness Salaries 61 Salaries	0	0	209,228	209,228	N/A
		0	0	209,228	209,228	N/A
10002250-64000	DS Homelessness Contract Srvc 64 Contract-Profess Services	0	0	2,978,387	2,978,387	N/A
		0	0	2,978,387	2,978,387	N/A
10002250-68117	DS Hmls Reimb fr Neighborhood UG	0	0	(895,970)	(895,970)	N/A
10002250-68122	DS Hmls Reimb fr F5720 Housing 68 Reimbursements	0	0	(250,000)	(250,000)	N/A
		0	0	(1,145,970)	(250,000)	N/A
10002250-44110	Transfer In fr RPF-DS Homelessness 40 Transfers In	0	0	658,884	658,884	N/A
		0	0	658,884	658,884	N/A
Revenue Total		0	0	1,328,484	1,328,484	N/A
Expenditure Total		0	0	2,041,645	2,041,645	N/A
	DS Homelessness, net	0	0	713,161	713,161	N/A
Total Development Services						
Revenue Total		3,191,001	4,045,080	5,551,457	1,506,377	N/A
Expenditure Total		3,660,270	5,191,567	7,792,008	2,600,441	N/A
General Fund Net Cost		469,270	1,146,487	2,240,551	1,094,064	N/A

This page is intentionally left blank.

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
- Community Outreach Events

DISCRETIONARY

- Civilian Academy
- National Night Out
- Volunteers-PSA

REVENUE OPPORTUNITIES

- Review and update department fee schedule

MAJOR ACCOMPLISHMENTS FOR FISCAL YEAR 2021-22

- ✓ Implemented alternative response model (SAFE Team)
- ✓ Increased training in implicit bias and de-escalation
- ✓ Complied with Racial and Identity Profiling Act (RIPA)
- ✓ Restored community events: Civilian Academy, Community Meetings, Chat with the Chief
- ✓ Implemented employee wellness app

MAJOR GOALS FOR FISCAL YEAR 2022-23

- GOAL 1: Establish Community Roundtable
- GOAL 2: Expand racial inequality awareness training
- GOAL 3: Increase electric/hybrid vehicle fleet
- GOAL 4: Coordinate and execute Every 15 Minutes program

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
- Hazmat
- Mutual Aid – In-county wildland fire response

DISCRETIONARY

- Mutual Aid – Out-of-county wildland fire response

MAJOR ACCOMPLISHMENTS FOR FISCAL YEAR 2021-22

- ✓ Achieved ISO Class 2 rating
- ✓ Completed Firefighter I and II certifications for all recent firefighter academy graduates
- ✓ Implemented Quick Response Vehicle
- ✓ Opened Fire Station 3 (ribbon cutting 8/3/2021)
- ✓ Ordered new Type I fire engine
- ✓ Implemented Emergency Operations Center software
- ✓ Distributed electronic emergency preparedness handbook

MAJOR GOALS FOR FISCAL YEAR 2022-23

- GOAL 1: Put new Type I engine into service
- GOAL 2: Develop in-house fire academy to increase recruitment and retention
- GOAL 3: Establish CERT Team
- GOAL 4: Validate monthly fire training through scenarios
- GOAL 5: Increase regional fire training

PUBLIC SAFETY

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
P.O.S.T. Reimbursement	\$ 15,897	\$ 40,000	\$ 40,000	\$ 0
Prop 172 Augmentation	301,019	280,000	310,000	30,000
State & Federal Grants	649,252	10,000	582,816	572,816
Public Safety Services	46,406	40,000	40,000	0
Plan Check Fees	787,063	606,300	708,300	102,000
Fines & Forfeitures	69,443	65,000	65,000	0
Donations and Miscellaneous	11,714	0	0	0
Other Financing	0	0	0	0
Transfers In	0	245,000	452,184	207,184
General Fund	16,391,885	17,131,711	18,421,603	1,289,892
TOTAL SOURCES	\$ 18,272,680	\$ 18,418,011	\$ 20,619,903	\$ 2,201,892
EXPENDITURES				
Salaries	\$ 10,441,910	\$ 10,339,379	\$ 11,031,198	\$ 691,819
Benefits	5,535,347	5,742,182	6,373,788	631,606
Operational Expense	1,067,744	1,315,077	1,769,065	453,988
Contractual/Professional Svc	586,123	556,100	1,546,020	989,920
Information Technology	448,202	500,835	420,841	(79,994)
Vehicle Expenses	899,268	953,732	1,071,235	117,503
Facilities	134,612	161,487	0	(161,487)
Utilities	236,111	234,231	0	(234,231)
Capital Outlay	85,102	81,100	70,000	(11,100)
Debt Services	17,527	42,064	42,064	0
Reimbursement	(1,179,265)	(1,508,176)	(1,704,309)	(196,133)
TOTAL EXPENDITURES	\$ 18,272,680	\$ 18,418,011	\$ 20,619,903	\$ 2,201,892
	\$ 0	\$ 0	\$ 0	\$ 0

Informational Purposes Only:	FY 21-22	FY 22-23	\$ INCREASE/ (DECREASE)
Public Safety Budget	\$ 18,418,011	\$ 20,619,903	\$ 2,201,892
Reimbursement from Measure M Fire	700,000	728,826	28,826
Reimbursement from Supplemental Law Enforcement Services	150,000	250,000	100,000
State Asset Forfeiture	150,000	25,000	(125,000)
Traffic Safety - Vehicle Purchase	60,000	40,000	(20,000)
Southeast Specific Plan CFD	458,176	450,503	(7,673)
Westside Residential Services CFD	200,000	226,960	26,960
Bristol CFD	0	48,019	48,019
Casino Mitigation Program	3,575,437	3,397,478	(177,959)
Total Resources Provided for Public Safety	\$ 23,711,624	\$ 25,786,689	\$ 2,075,065

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Safety Salaries & Benefits*						
1000						
*	Munis Supplemental Earnings	18,883	0	0	0	N/A
*	Salaries - PS	7,973,492	8,226,151	0	(8,226,151)	(100.00%)
*	Personnel Shift Diff - PS	206,205	79,866	0	(79,866)	(100.00%)
*	Longevity - PS	6,957	9,396	0	(9,396)	(100.00%)
*	Fire Engineer - PS	26,227	0	0	0	N/A
*	Fire FLSA OT - PS	24,527	40,000	0	(40,000)	(100.00%)
*	Personnel Stiped - PS	23,255	21,730	0	(21,730)	(100.00%)
*	Personnel POST - PS	297,472	265,311	0	(265,311)	(100.00%)
*	Uniform Allowance - PS	46,710	65,170	0	(65,170)	(100.00%)
*	Detective Pay - PS	14,343	16,446	0	(16,446)	(100.00%)
*	Court Time - PS	14,454	25,000	0	(25,000)	(100.00%)
*	Acting Watch - PS	2,542	0	0	0	N/A
*	Canine Handler - PS	1,680	3,298	0	(3,298)	(100.00%)
*	1000 hr NonPersable - PS	7,867	15,448	0	(15,448)	(100.00%)
*	PT Persable - PS	105,223	41,507	0	(41,507)	(100.00%)
*	OT Salaries - PS	1,262,386	1,116,000	0	(1,116,000)	(100.00%)
*	Holiday Pay - PS	377,322	413,456	0	(413,456)	(100.00%)
*	Education Stipend - PS	0	600	0	(600)	(100.00%)
	61 Salaries	10,409,543	10,339,379	0	(10,339,379)	(100.00%)
*	In-District Stipend - PS	6,750	9,000	0	(9,000)	(100.00%)
*	Admin Payoff - PS	83,011	17,520	0	(17,520)	(100.00%)
*	Tuition Reimburse - PS	1,426	0	0	0	N/A
*	Munis Health	263,512	0	0	0	N/A
*	PERS Employer - PS	3,431,441	3,781,613	0	(3,781,613)	(100.00%)
*	Alt Bene Nationwide - PS	8,833	12,600	0	(12,600)	(100.00%)
*	Alt Bene ICMA - PS	8,010	12,600	0	(12,600)	(100.00%)
*	RHSA Plan - PS	73,703	77,280	0	(77,280)	(100.00%)
*	REMIF Health Ins - PS	37,124	61,440	0	(61,440)	(100.00%)
*	Kaiser Hlth Ins - PS	582,643	778,368	0	(778,368)	(100.00%)
*	Eye Care - PS	13,824	13,302	0	(13,302)	(100.00%)
*	Dental - PS	82,559	88,698	0	(88,698)	(100.00%)
*	Medicare - PS	147,433	132,897	0	(132,897)	(100.00%)
*	Sutter Hlth Ins - PS	94,178	121,800	0	(121,800)	(100.00%)
*	Life Ins - PS	20,380	22,047	0	(22,047)	(100.00%)
*	LTDIsability - PS	13,049	12,514	0	(12,514)	(100.00%)
*	STDisability - PS	28,451	27,272	0	(27,272)	(100.00%)
*	EAP - PS	3,073	2,945	0	(2,945)	(100.00%)
*	Auto Allowance - PS	3,961	5,244	0	(5,244)	(100.00%)
*	Workers Comp - PS	631,516	565,042	0	(565,042)	(100.00%)
	62 Benefits	5,534,878	5,742,182	0	(5,742,182)	(100.00%)
*	Recruitment - PS	1,755	0	0	0	N/A
	64 Contract-Profess Services	1,755	0	0	0	N/A

Public Safety

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
*	Reimb fr SLESF	(100,000)	(150,000)	0	150,000	(100.00%)
	68 Reimbursements	(100,000)	(150,000)	0	150,000	(100.00%)
Revenue Total		0	0	0	0	N/A
Expenditure Total		15,846,176	15,931,561	0	(15,931,561)	(100.00%)
1000	Public Safety Salaries, net	15,846,176	15,931,561	0	(15,931,561)	(100.00%)

*Public Safety salaries and benefits budget has been relocated to the individual budget units in the Public Safety Department budget.

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Safety Administration						
3000						
10003000-61000	Salaries-PS Admin	0	0	229,129	229,129	N/A
10003000-61200	SupEarning- PS Admin	0	0	8,068	8,068	N/A
10003000-61300	Stipend- PS Admin	0	0	0	0	N/A
10003000-61700	POST- PS Admin	0	0	18,758	18,758	N/A
	61 Salaries	0	0	255,955	255,955	N/A
10003000-62100	Medicare- PS Admin	0	0	3,585	3,585	N/A
10003000-62200	MedBenefit- PS Admin	0	0	19,652	19,652	N/A
10003000-62230	VisBenefit- PS Admin	0	0	141	141	N/A
10003000-62240	Life Ins- PS Admin	0	0	462	462	N/A
10003000-62250	DentalBen- PS Admin	0	0	868	868	N/A
10003000-62260	EAP Exp- PS Admin	0	0	34	34	N/A
10003000-62600	LT Disblty- PS Admin	0	0	1,474	1,474	N/A
10003000-62620	ST Disblty- PS Admin	0	0	813	813	N/A
10003000-62680	PERS Emp- PS Admin	0	0	51,647	51,647	N/A
10003000-62700	DefrdComp- PS Admin	0	0	0	0	N/A
10003000-62720	RHSA Plan- PS Admin	0	0	1,200	1,200	N/A
10003000-62740	TuitionRmb- PS Admin	0	0	0	0	N/A
10003000-62800	Wkrs Comp- PS Admin	0	0	15,764	15,764	N/A
	62 Benefits	0	0	95,640	95,640	N/A
10003000-65000	PS Admin IT Svcs	0	0	6,808	6,808	N/A
	66 Information Technology	0	0	6,808	101,614	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	358,403	358,403	N/A
3000	Public Safety Admin, net	0	0	358,403	358,403	N/A

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Safety Support Services						
3110						
10003110-61000	Salaries-PS Support Services	0	0	991,281	991,281	N/A
10003110-61200	SupEarning-PS Support Services	0	0	10,552	10,552	N/A
10003110-61300	Stipend-PS Support Services	0	0	6,689	6,689	N/A
10003110-61600	Overtime- PS Support Services	0	0	130,927	130,927	N/A
10003110-61700	POST- PS Support Services	0	0	22,724	22,724	N/A
	61 Salaries	0	0	1,162,173	1,162,173	N/A
10003110-62100	Medicare-PS Support Services	0	0	14,473	14,473	N/A
10003110-62200	MedBenefit- PS Support Services	0	0	142,581	142,581	N/A
10003110-62230	VisBenefit- PS Support Services	0	0	1,807	1,807	N/A
10003110-62240	Life Ins- PS Support Services	0	0	3,190	3,190	N/A
10003110-62250	DentalBen- PS Support Services	0	0	11,131	11,131	N/A
10003110-62260	EAP Exp- PS Support Services	0	0	366	366	N/A
10003110-62600	LT Disblty- PS Support Services	0	0	5,420	5,420	N/A
10003110-62620	ST Disblty- PS Support Services	0	0	3,323	3,323	N/A
10003110-62680	PERS Emp-PS Support Services	0	0	186,379	186,379	N/A
10003110-62720	RHSA Plan-PS Support Services	0	0	15,188	15,188	N/A
10003110-62800	Wkrs Comp-PS Support Services	0	0	15,226	15,226	N/A
	62 Benefits	0	0	399,084	399,084	N/A
10003110-68000	IT Svcs- PS Support Services	0	0	78,935	78,935	N/A
	66 Information Technology	0	0	78,935	78,935	N/A
	Revenue Total	0	0	0	0	N/A
	Expenditure Total	0	0	1,640,192	1,640,192	N/A
3110	Public Safety Support Service, net	0	0	1,640,192	1,640,192	N/A

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Safety Communications						
3120						
10003120-61000	Salaries- PS Communications	0	0	991,243	991,243	N/A
10003120-61150	PT PERS- PS Communications	0	0	170,009	170,009	N/A
10003120-61300	Stipend- PS Communications	0	0	7,978	7,978	N/A
10003120-61500	Acting Pay PS Communications	0	0	3,330	3,330	N/A
10003120-61600	Overtime- PS Communications	0	0	11,169	11,169	N/A
10003120-61700	POST- PS Communications	0	0	4,518	4,518	N/A
10003120-61799	PS Comm Salary Auth PositinAdj	0	0	0	0	N/A
	61 Salaries	0	0	1,188,247	1,188,247	N/A
10003120-62100	Medicare- PS Communications	0	0	17,711	17,711	N/A
10003120-62200	MedBenefit- PS Communications	0	0	154,391	154,391	N/A
10003120-62230	VisBenefit- PS Communications	0	0	1,789	1,789	N/A
10003120-62240	Life Ins- PS Communciations	0	0	2,700	2,700	N/A
10003120-62250	DentalBen- PS Communications	0	0	11,003	11,003	N/A
10003120-62260	EAP Exp- PS Communications	0	0	433	433	N/A
10003120-62620	ST Disblty- PS Communications	0	0	3,246	3,246	N/A
10003120-62680	PERS Emp- PS Communications	0	0	228,696	228,696	N/A
10003120-62720	RHSA Plan- PS Communications	0	0	8,212	8,212	N/A
10003120-62800	Wkrs Comp- PS Communications	0	0	16,362	16,362	N/A
10003120-62897	PS Com MedicareAuthPositionAdj	0	0	0	0	N/A
10003120-62898	PS Comm PERS Auth Position Adj	0	0	0	0	N/A
10003120-62899	PS COM Benefit Auth PositinAdj	0	0	0	0	N/A
	62 Benefits	0	0	444,543	444,543	N/A
10003120-65000	IT Svcs- PS Communications	0	0	112,518	112,518	N/A
	66 Information Technology	0	0	112,518	112,518	N/A
	Revenue Total	0	0	0	0	N/A
	Expenditure Total	0	0	1,745,308	1,745,308	N/A
3120	Public Safety Communication, net	0	0	1,745,308	1,745,308	N/A

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Police Division						
3200						
10003200-50135	Prop 172 PS Augmentation-PS	301,019	280,000	310,000	30,000	10.71%
10003200-50137	PS- Fed Grant Revenue	3,243	10,000	10,000	0	0.00%
10003200-50141	State & POST Revenue-PS	15,897	40,000	40,000	0	0.00%
10003200-50157	Misc Rev fr Other Agencies	6,073	0	0	0	N/A
	46 Intergovernmental	326,232	330,000	360,000	30,000	9.09%
10003200-50171	PS Chrg for Services	46,406	40,000	40,000	0	0.00%
	48 Charges for Services	46,406	40,000	40,000	0	0.00%
10003200-53200	Alarm License Revenue - PS	7,620	6,000	8,000	2,000	33.33%
10003200-53400	Alarm License Penalty - PS	70	300	300	0	0.00%
	50 License Permits & Fees	7,690	6,300	8,300	2,000	31.75%
10003200-50073	Parking Fines - PS	46,836	35,000	35,000	0	0.00%
10003200-50077	Other Court Fines-PS	2,581	8,000	8,000	0	0.00%
10003200-50347	DUI Cost Recovery-Police	15,203	12,000	12,000	0	0.00%
10003200-50349	Fireworks Infraction	4,824	10,000	10,000	0	0.00%
	51 Fines Forfeits Penalties	69,443	65,000	65,000	0	0.00%
10003200-50335	Donation Revenue - Police	600	0	0	0	N/A
10003200-50335	K-9 Donations - Police	100	0	0	0	N/A
10003200-50339	Other Income - Public Safety	3,051	0	0	0	N/A
10003200-50351	Prior Year Revenue - PS	10	0	0	0	N/A
	52 Donations and Misc	3,761	0	0	0	N/A
10003200-61000	Salaries- Police	0	0	4,423,451	4,423,451	N/A
10003200-61100	1000 hr NonPersable - Police	0	0	43,889	43,889	N/A
10003200-61200	Munis Supplemental Earnings-Police	0	0	98,492	98,492	N/A
10003200-61300	Stipend- Police	0	0	64,524	64,524	N/A
10003200-61600	Overtime-Police	0	0	681,445	681,445	N/A
10003200-61700	POST-Police	0	0	204,134	204,134	N/A
10003200-61799	Salary Auth Position Adj- Police	0	0	0	0	N/A
	61 Salaries	0	0	5,515,935	5,515,935	N/A
10003200-62100	Medicare- Police	0	0	74,843	74,843	100.00%
10003200-62200	MedBenefit- Police	0	0	505,230	505,230	100.00%
10003200-62230	VisBenefit- Police	0	0	5,253	5,253	100.00%
10003200-62240	Life Ins-Police	0	0	9,188	9,188	100.00%
10003200-62250	DentalBen -Police	0	0	32,348	32,348	100.00%
10003200-62260	EAP Exp- Police	0	0	1,333	1,333	100.00%
10003200-62600	LT Disblty- Police	0	0	5,499	5,499	100.00%
10003200-62620	ST Disblty- Police	0	0	15,240	15,240	100.00%
10003200-62680	PERS Emp- Police	0	0	2,331,805	2,331,805	100.00%
10003200-62720	RHSA Plan- Polce	0	0	35,577	35,577	100.00%
10003200-62800	Wkrs Comp-Police	0	0	318,754	318,754	100.00%

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
62 Benefits		0	0	3,335,070	3,335,070	100.00%
10003200-63110	Office Supplies - Police	8,056	14,000	12,000	(2,000)	(14.29%)
10003200-63100	Postage & Shipping - Police	5,191	6,000	6,000	0	0.00%
10003200-63130	Printing Services - Police	4,258	2,500	4,500	2,000	80.00%
10003200-63270	Books Pamphlets - Police	0	300	300	0	0.00%
10003200-63415	Bank Charges - PS	1,122	0	1,500	1,500	N/A
10003200-63330	Spec Dept Exp -Police	9,498	114,500	19,900	(94,600)	(82.62%)
10003200-63331	Police ID - Police	4,945	2,500	4,000	1,500	60.00%
10003200-63340	Police Armory - Police	18,355	47,000	57,000	10,000	21.28%
10003200-63395	License Permits & Fees-Police	165	500	500	0	0.00%
10003200-63300	Uniform Purchases - Police	31,299	50,500	50,500	0	0.00%
10003200-63310	Dues & Subscription - Police	4,808	5,000	5,000	0	0.00%
10003200-65210	Repair & Maint Equip - Police	53,740	1,000	0	(1,000)	(100.00%)
10003200-63255	Equipment under 5K - Police	46,746	77,763	227,763	150,000	192.89%
10003200-63160	Softw License & Maint- PS	46,086	56,141	52,368	(3,773)	(6.72%)
10003200-63120	Office Equip - Police	9,878	4,109	4,109	0	0.00%
10003200-63455	Son Cty Jail BookingFee-Police	0	6,000	6,000	0	0.00%
10003200-63250	Equip Lease - Police	30,253	31,086	31,086	0	0.00%
10003200-63475	Self Insured Losses - Police	33,807	0	0	0	N/A
10003200-63200	Liability Ins Premium - Police	464,248	548,412	566,645	18,233	3.32%
10003200-63600	Meetings & Travel - Police	4,309	3,000	5,000	2,000	66.67%
10003200-63610	Training & Travel - Police	89,661	85,000	85,000	0	0.00%
10003200-63150	Community Promo - Police	(715)	0	0	0	N/A
10003200-63330	Supplies Exp- PS Main Station	4,231	5,400	0	(5,400)	(100.00%)
10003200-63395	License Permit & Fees -PS Main	362	0	0	0	N/A
10003200-63345	Haz Materials-PS Main	0	350	350	0	0.00%
10003200-63900	Recruitment - Police	0	0	30,000	30,000	N/A
63 Operational Expense		870,302	1,061,061	1,169,521	108,460	10.22%
10003200-64000	Contract Svcs - Police	402,931	423,000	497,500	74,500	17.61%
10003200-64010	S A Exams - Police	25,100	18,600	22,600	4,000	21.51%
10003200-63900	Recruitment - Police	61,130	30,000	0	(30,000)	(100.00%)
10003200-64000	Contract Svcs - PS Main	3,661	5,000	0	(5,000)	(100.00%)
64 Contract-Profess Services		492,823	476,600	520,100	43,500	9.13%
10003200-65000	IT Services - Police	448,202	500,835	117,564	(383,271)	(76.53%)
66 Information Technology		448,202	500,835	117,564	(383,271)	(76.53%)
10003200-65130	Gas & Oil - Police	113,704	113,737	136,437	22,700	19.96%
10003200-65120	Vehicle Rep & Maint - Police	8,066	6,500	6,500	0	0.00%
10003200-65100	Auto Insurance- Police	12,911	14,768	17,873	3,105	21.03%
10003200-65110	Fleet Services - Police	216,871	243,881	273,394	29,513	12.10%

Public Safety

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10003200-65140	Vehicle Rplcmnt Charges-PS	330,997	335,870	370,313	34,443	10.25%
	65 Vehicle Expenses	682,549	714,756	804,517	89,761	12.56%
10003200-65210	Repairs & Maint Routine-PSMain	11,803	11,500	12,500	1,000	8.70%
10003200-65220	Rpr & Maint Non-Routine-PSMain	18,486	17,800	20,400	2,600	14.61%
10003200-64000	Janitorial Svc-PS Main Station	31,332	30,500	0	(30,500)	(100.00%)
10003200-65200	Property Ins Premium- PS Main	48,896	59,840	67,057	7,217	12.06%
	63 Operational Expense (Facility)	110,517	119,640	99,957	(19,683)	(16.45%)
10003200-65300	Cell Phone - Police	48,059	46,989	61,389	14,400	30.65%
10003200-65310	PG&E - PS Main Station	128,136	119,342	128,342	9,000	7.54%
10003200-65320	Water Costs - PS Main	3,550	6,600	4,000	(2,600)	(39.39%)
10003200-65300	Telephone & Interne- PS Main	10,942	14,400	0	(14,400)	(100.00%)
	63 Operational Expense (Utilities)	190,687	187,331	193,731	6,400	3.42%
10003200-65600	Equip over 5K - Police	0	11,100	0	(11,100)	(100.00%)
	80 Capital Outlay	0	11,100	0	(11,100)	(100.00%)
10003200-69300	Debt Srvcs Principal - PS Main	17,527	42,064	42,064	0	N/A
	72 Debt Service	17,527	42,064	42,064	0	0.00%
10003200-50331	Sale Of Real-Pers Prop-Police	1,660	0	0	0	N/A
	53 Sale of Property Rev	1,660	0	0	0	N/A
10003200-68000	Reimb frm SESP CFD	(404,265)	(458,176)	0	458,176	(100.00%)
10003200-68000	Reimb frm Westside CFD	0	(200,000)	0	200,000	(100.00%)
10003200-68113	Reimb frm SLESF	0	0	(250,000)	(250,000)	N/A
10003200-68118	Reimb fr CFD SE	0	0	(450,503)	(450,503)	N/A
10003200-68119	Reimb fr CFD Westside	0	0	(226,960)	(226,960)	N/A
10003200-68120	ReimbfrF4263 CFDBristol	0	0	(48,019)	(48,019)	N/A
	68 Reimbursements	(404,265)	(658,176)	(975,483)	(317,307)	48.21%
10003200-44601	Transfer In fr Suppl- PS	0	100,000	0	100,000	100.00%
10003200-44276	Transfer In frm SESP Addtl PS	0	145,000	0	145,000	100.00%
10003200-44335	Trans In fr State Seiz As Forf	0	0	25,000	25,000	N/A
	40 Transfers In	0	245,000	25,000	(220,000)	(100.00%)
Revenue Total		455,032	686,300	498,300	(188,000)	(27.39%)
Expenditure Total		2,408,342	2,455,211	10,822,977	8,367,766	340.82%
3200	Police, net	1,953,310	1,768,911	10,324,677	8,555,766	483.67%

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Fire Division						
3400						
10003400-50141	State Reimbursements - Fire	533,343	0	0	0	N/A
	46 Intergovernmental	533,343	0	0	0	N/A
10003400-50057	Plan Check Fire Inspection	779,513	600,000	700,000	100,000	16.67%
	50 License Permits & Fees	779,513	600,000	700,000	100,000	16.67%
10003400-50351	Prior Year Revenue - Fire	240	0	0	0	N/A
	52 Donations and Misc	240	0	0	0	N/A
10003400-61000	Salaries - Fire	0	0	2,322,270	2,322,270	N/A
10003400-61200	SupEarning - Fire	0	0	42,995	42,995	N/A
10003400-61600	Overtime - Fire	0	0	454,893	454,893	N/A
10003400-61700	POST- Fire	0	0	88,730	88,730	N/A
	61 Salaries	0	0	2,908,888	2,908,888	N/A
10003400-62100	Medicare- Fire	0	0	34,500	34,500	N/A
10003400-62200	MedBenefit- Fire	0	0	321,016	321,016	N/A
10003400-62230	VisBenefit- Fire	0	0	2,798	2,798	N/A
10003400-62240	Life Ins- Fire	0	0	4,792	4,792	N/A
10003400-62250	DentalBen- Fire	0	0	17,216	17,216	N/A
10003400-62260	EAP Exp - Fire	0	0	674	674	N/A
10003400-62600	LT Disblty- Fire	0	0	2,146	2,146	N/A
10003400-62620	ST Disblty- Fire	0	0	7,957	7,957	N/A
10003400-62680	PERS Emp- Fire	0	0	1,533,023	1,533,023	N/A
10003400-62720	RHSA Plan- Fire	0	0	15,557	15,557	N/A
10003400-62800	Wkrs Comp- Fire	0	0	159,772	159,772	N/A
	62 Benefits	0	0	2,099,451	2,099,451	N/A
10003400-63100	Office Supplies - Fire	1,332	1,500	1,500	0	0.00%
10003400-63260	First Aid Supp - Fire	7,093	16,000	16,000	0	0.00%
10003400-63100	Postage & Shipping - Fire	8	0	0	0	N/A
10003400-63270	Books/Pamphlets - Fire	0	500	500	0	0.00%
10003400-63330	Spec Dept Exp - Fire	8,384	7,500	22,200	14,700	196.00%
10003400-63395	License, Permits & Fees-Fire	4,704	500	500	0	0.00%
10003400-63300	Uniform Purchases - Fire	15,574	9,000	9,000	0	0.00%
10003400-63310	Dues & Subscription - Fire	875	1,600	1,600	0	0.00%
10003400-65210	Repair & Maint Equip - Fire	1,232	3,000	0	(3,000)	(100.00%)
10003400-63345	Haz Material - Fire	0	1,500	500	(1,000)	(66.67%)
10003400-63255	Equipment under 5K - Fire	91,394	125,250	82,450	(42,800)	(34.17%)
10003400-63160	Softwr License & Maint - Fire	4,344	4,300	4,300	0	0.00%
10003400-63120	Office Equip - Fire	813	1,500	1,500	0	0.00%
10003400-00000	SmTools & Equip - Fire	883	0	0	0	N/A
10003400-63475	Self Insured Losses - Fire	8,331	0	0	0	N/A
10003400-63600	Meetings & Travel - Fire	2,570	5,447	5,447	0	0.00%
10003400-63610	Training & Travel - Fire	31,983	43,655	43,655	0	0.00%

Public Safety

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10003400-63330	Spec Dept Exp - PS Bldg-North	4,812	5,600	0	(5,600)	(100.00%)
10003400-63255	Equipment under 5K - PS Bldg-N	1,588	1,700	0	(1,700)	(100.00%)
10003400-63330	Spec Dept Exp - PS Bldg-South	1,990	3,500	0	(3,500)	(100.00%)
10003400-63255	Equipment under 5K - PS Bldg-S	0	3,800	0	(3,800)	(100.00%)
10003400-63330	Spec Dept Exp PS Bldg West	1,951	5,600	0	(5,600)	(100.00%)
10003400-63255	Equipment under 5K - PS Bldg-W	114	1,700	0	(1,700)	(100.00%)
10003400-63255	SmTools & Equip - PS Bldg-West	262	0	0	0	N/A
	63 Operational Expense	190,236	243,152	189,152	(54,000)	(22.21%)
10003400-64000	Contract Svcs - Fire	64,141	49,500	49,500	0	0.00%
10003400-63900	Recruitment - Fire	4	0	0	0	N/A
	64 Contract-Profess Services	64,145	49,500	49,500	0	0.00%
10003400-65000	IT Services - Fire	0	0	105,016	105,016	N/A
	66 Information Technology	0	0	105,016	105,016	N/A
10003400-65100	Gas & Oil - Fire	18,130	28,500	34,200	5,700	20.00%
10003400-65120	Vehicle Rep & Maint - Fire	32	0	0	0	N/A
10003400-65100	Auto Ins- Fire	13,839	15,906	17,603	1,697	10.67%
10003400-65110	Fleet Services - Fire	87,421	98,680	119,025	20,345	20.62%
10003400-65140	Vehicle Rplcmnt Charges-Fire	97,296	95,890	95,890	0	0.00%
	65 Vehicle Expenses	216,719	238,976	266,718	27,742	11.61%
10003400-65210	Repairs & Maint Routine - PS-N	3,618	4,275	11,275	7,000	163.74%
10003400-65220	Rpr & Maint Non-Routine - PS N	853	9,650	17,240	7,590	78.65%
10003400-65200	Property Ins Premium - PS Nort	4,089	5,007	26,425	21,418	427.76%
10003400-65210	Repairs & Maint Routine - PS-S	1,767	3,000	0	(3,000)	(100.00%)
10003400-65220	Rpr & Maint Non-Routine -PS S	11,779	5,590	0	(5,590)	(100.00%)
10003400-65200	Property Ins Premium- PS South	1,989	2,433	0	(2,433)	(100.00%)
10003400-65210	Rpr & Maint Routin-PS BldgWest	0	1,000	0	(1,000)	(100.00%)
10003400-65210	Rpr & Maint Non-Routin-PS West	0	1,000	0	(1,000)	(100.00%)
10003400-65200	Property Ins Prmn-PS Bldg W	0	9,892	0	(9,892)	(100.00%)
	63 Operational Expense (Facility)	24,095	41,847	54,940	13,093	31.29%
10003400-65300	Telephone & Intern- Fire	0	0	27,400	27,400	N/A
10003400-65300	Cell Phone - Fire	13,115	18,000	0	(18,000)	(100.00%)
10003400-65310	PG&E - PS Bldg-North	14,240	13,000	23,500	10,500	80.77%
10003400-65320	Water Costs - PS Bldg-N	4,289	0	0	0	N/A
10003400-65300	Telephone & Intern - PS Bldg-N	5,437	3,000	0	(3,000)	(100.00%)
10003400-65310	PG&E - PS Bldg-South	3,588	3,000	0	(3,000)	(100.00%)
10003400-65300	Telephone & Intern - PS Bldg-S	4,279	3,400	0	(3,400)	(100.00%)
10003400-65310	PG&E - PS Bldg West	476	3,500	0	(3,500)	(100.00%)
10003400-65300	Telephone & Intrn-PS Bldg West	0	3,000	0	(3,000)	(100.00%)
	63 Operational Expense (Utilities)	45,424	46,900	50,900	4,000	8.53%
10003400-65600	Equip over 5K - Fire	0	70,000	70,000	0	0.00%
10003400-65610	Vehicles - Fire	29,542	0	0	0	N/A

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
	80 Capital Outlay	29,542	70,000	70,000	0	0.00%
10003400-68112	Reimb fr Meas M Fire	(675,000)	(700,000)	(728,826)	(28,826)	4.12%
	68 Reimbursements	(675,000)	(700,000)	(728,826)	(28,826)	4.12%
	Revenue Total	1,313,097	600,000	700,000	100,000	16.67%
	Expenditure Total	(104,840)	(9,625)	5,065,739	5,075,364	(52731.06%)
3400	Fire, net	(1,417,937)	(609,625)	4,365,739	4,975,364	(816.14%)

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Emergency Preparedness						
3300						
10003300-63330	Spec Dept Exp - Civil Defense	0	3,000	3,000	0	(100.00%)
10003300-63255	Equipment under 5K - Civil Def	1,247	4,864	4,864	0	(100.00%)
10003300-63610	Training & Travel-CivilDefense	0	3,000	3,000	0	(100.00%)
	63 Operational Expense	1,247	10,864	10,864	0	(100.00%)
10003300-64000	Contract Servs- Civil Defense	27,400	30,000	30,000	0	(100.00%)
	64 Contract-Profess Services	27,400	30,000	30,000	0	(100.00%)
Revenue Total		0	0	0	0	N/A
Expenditure Total		28,647	40,864	40,864	0	0.00%
3300	Emergency Preparedness, net	28,647	40,864	40,864	0	0.00%

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Safety Grants						
3500						
10003500-50139	State Revenue -ABC Mini-Grant	22,059	0	0	0	N/A
	46 Intergovernmental	22,059	0	0	0	N/A
10003500-61600	OT Salaries - ABC Mini Grant	17,875	0	0	0	N/A
	61 Salaries	17,875	0	0	0	N/A
10003500-62100	Medicare - ABC Mini Grant	259	0	0	0	N/A
	62 Benefits	259	0	0	0	N/A
10003500-63255	Equip under 5k = ABC Grant	537	0	0	0	N/A
	63 Operational Expense	522	0	0	0	N/A
	Revenue Total	22,059	0	0	0	N/A
	Expenditure Total	18,656	0	0	0	N/A
3500	Public Safety Grants, net	(3,403)	0	0	0	N/A

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
3500	Public Safety Grants					
10003500-50139	State Grant OTS-STEP PT-20147	40,602	0	0	0	N/A
	46 Intergovernmental	40,602	0	0	0	N/A
10003500-61600	OT Salaries- OTS Grant PT20147	14,492	0	0	0	N/A
	61 Salaries	14,492	0	0	0	N/A
10003500-62100	Medicare- OTS Grant PT20147	210	0	0	0	N/A
	62 Benefits	210	0	0	0	N/A
10003500-63255	Equipment Under 5k- OTS Grant	5,422	0	0	0	N/A
	63 Operational Expense	5,422	0	0	0	N/A
Revenue Total		40,602	0	0	0	N/A
Expenditure Total		20,124	0	0	0	N/A
3500	Public Safety Grants, net	(20,479)	0	0	0	N/A

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
3500	Public Safety Grants					
10003500-50137	Federal Grants- FEMA Grant	50,004	0	0	0	N/A
	46 Intergovernmental	50,004	0	0	0	N/A
10003500-63255	Equipment over 5k- FEMA Grant	55,576	0	0	0	N/A
	80 Capital Outlay	55,576	0	0	0	N/A
Revenue Total		50,004	0	0	0	N/A
Expenditure Total		55,576	0	0	0	N/A
3500	Public Safety Grants, net	5,571	0	0	0	N/A

Public Safety

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Safety Programs						
3600						
10003600-44601	T-In fr F4601 CAS SUPP- PS Prog	0	0	427,184	427,184	N/A
	40 Transfers In	0	0	427,184	427,184	N/A
10003600-50147	County Grants- PS Programs	0	0	572,816	572,816	N/A
	46 Intergovernmental	0	0	572,816	572,816	N/A
10003600-64000	Contract Services- PS Programs	0	0	946,420	946,420	N/A
	64 Contract-Profess Services	0	0	946,420	946,420	N/A
	Revenue Total	0	0	1,000,000	1,000,000	N/A
	Expenditure Total	0	0	946,420	946,420	N/A
3600	Public Safety Programs, net	0	0	(53,580)	(53,580)	N/A
Total Public Safety						
	Revenue Total	1,880,795	1,286,300	2,198,300	912,000	70.90%
	Expenditure Total	18,272,680	18,418,011	20,619,903	2,201,892	11.96%
	General Fund Net Cost	16,391,885	17,131,711	18,421,603	1,289,892	7.53%

This page is intentionally left blank.

ANIMAL SERVICES

DEPARTMENT SERVICES MODEL

MANDATED

- Animal Control/Sick/Injured/Stray
- Animal Licensing
- Microchipping of Reclaimed/Adopted Animals
- Spay/Neuter of Adopted Dogs & Cats

CORE

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

DISCRETIONARY

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

MAJOR ACCOMPLISHMENTS FOR FISCAL YEAR 2021-22

- ✓ Implemented online animal application process
- ✓ All shelter employees achieved Fear-Free Certification
- ✓ Updated behavioral assessment practices
- ✓ Hired new Animal Shelter Coordinator position

MAJOR GOALS FOR FISCAL YEAR 2022-23

- GOAL 1: Expand foster program for dogs
- GOAL 2: Create online Fix-it Clinic registration process
- GOAL 3: Implement paperless adoption/surrender process

ANIMAL SERVICES

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Animal Licenses	\$ 57,013	\$ 60,000	\$ 60,000	\$ 0
Animal Shelter Fee	66,202	80,000	80,000	0
Animal Shelter Donations	26,183	16,100	16,100	0
General Fund	452,614	588,400	629,981	41,581
TOTAL SOURCES	\$ 602,012	\$ 744,500	\$ 786,081	\$ 41,581
EXPENDITURES				
Salaries	\$ 270,826	\$ 355,886	\$ 441,476	\$ 85,590
Benefits	107,862	158,973	114,043	(44,930)
Operational Expense	83,740	81,666	130,473	48,807
Contractual/Professional Svc	46,338	39,500	46,800	7,300
Information Technology	31,329	39,312	38,917	(395)
Vehicle Expenses	14,373	15,019	14,373	(646)
Facilities	28,506	32,208	0	(32,208)
Utilities	19,038	21,936	0	(21,936)
TOTAL EXPENDITURES	\$ 602,012	\$ 744,500	\$ 786,081	\$ 41,581
	\$ 0	\$ 0	\$ 0	\$ 0

Informational Purposes Only:	FY 21-22	FY 22-23	\$ INCREASE/ (DECREASE)
Animal Services Budget	\$ 744,500	\$ 786,081	\$ 41,581
Spay & Neuter Special Revenue Fund	16,000	16,500	500
Total Resources Provided for Animal Services	\$ 760,500	\$ 802,581	\$ 42,081

Animal Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
3130	Animal Services					
10003130-50187	Animal Shelter Fees - AS	66,202	80,000	80,000	0	0.00%
	48 Charges for Services	66,202	80,000	80,000	0	0.00%
10003130-53500	Animal License Revenue -AS	57,013	60,000	60,000	0	0.00%
	50 License Permits & Fees	57,013	60,000	60,000	0	0.00%
10003130-50330	Donations-Non Cash Revenue-AS	4,727	5,000	5,000	0	0.00%
10003130-50335	Donations - AS	1,789	500	500	0	0.00%
10003130-50339	Other Income - AS	19,667	10,600	10,600	0	0.00%
	52 Donations and Misc	26,183	16,100	16,100	0	0.00%
10003130-61200	Munis Supplmntl Earning - AS	2,170	0	2,839	2,839	N/A
10003130-61000	Salaries - AS	148,196	213,229	216,093	2,864	1.34%
10003130-61100	1000 hr NonPersable - AS	74,254	86,373	136,767	50,394	58.35%
10003130-61150	PT Persable - AS	45,309	55,684	85,176	29,492	52.96%
10003130-61600	OT Salaries - AS	161	0	0	0	N/A
10003130-61300	Education Stipnd - AS	616	600	600	0	0.00%
10003130-61600	OT Salaries- AS Bldg	120	0	0	0	N/A
10003130-61799	Salary Auth Position Adj-AS	0	0	0	0	N/A
	61 Salaries	270,826	355,886	441,476	85,590	24.05%
10003130-61200	Admin Payoff - AS	866	866	0	(866)	(100.00%)
10003130-62200	Munis Health	7,306	0	34,720	34,720	N/A
10003130-62680	PERS Employer - AS	47,586	78,767	44,343	(34,424)	(43.70%)
10003130-62720	RHS - AS	0	1,200	1,200	0	0.00%
10003130-62200	Kaiser Hlth Ins - AS	19,080	38,160	0	(38,160)	(100.00%)
10003130-62230	Eye Care - AS	306	462	423	(39)	(8.44%)
10003130-62250	Dental - AS	2,027	3,080	2,604	(476)	(15.45%)
10003130-62100	Medicare - AS	3,850	5,160	4,076	(1,084)	(21.01%)
10003130-62240	Life Ins - AS	464	693	693	0	0.00%
10003130-62600	LTDisability - AS	887	1,202	1,276	74	6.16%
10003130-62620	STDisability - AS	489	663	705	42	6.33%
10003130-62260	EAP - AS	75	102	102	0	0.00%
10003130-61200	Cell phone allowance - AS	450	0	0	0	N/A
10003130-62800	Workers Comp - AS	24,476	28,618	23,901	(4,717)	(16.48%)
10003130-62897	PERS Auth Position Adj- AS	0	0	0	0	N/A
10003130-62899	AS Benefit Auth Positin Adj- AS	0	0	0	0	N/A
	62 Benefits	107,862	158,973	114,043	(44,930)	(28.26%)
10003130-63110	Office Supplies - AS	1,310	1,000	2,000	1,000	100.00%
10003130-63100	Postage & Shipping - AS	80	200	200	0	0.00%
10003130-63415	Bank Charges - AS	1,693	1,500	1,500	0	0.00%
10003130-63330	Spec Dept Exp - AS	11,792	11,000	11,200	200	1.82%
10003130-63331	Shelter Food - AS	7,084	9,000	42,700	33,700	374.44%
10003130-63340	Clinic expens NOT Sp&NtrElgble	38,308	33,700	0	(33,700)	(100.00%)
10003130-63395	License, Permits & Fees - AS	74	0	300	300	N/A

Animal Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10003130-63525	Donations-Non Cash Expense- AS	4,727	5,000	5,000	0	0.00%
10003130-63310	Dues & Subscription - AS	410	160	160	0	0.00%
10003130-63255	Equipment under 5K - AS	302	1,000	2,500	1,500	150.00%
10003130-63260	First Aid- AS	0	0	200	200	N/A
10003130-63160	Softwr License & Maint - AS	857	1,500	1,500	0	0.00%
10003130-63120	Office Equip - AS	783	500	1,500	1,000	200.00%
10003130-63255	SmTools & Equip - AS	478	0	0	0	N/A
10003130-63250	Equip Lease - AS	4,002	3,360	3,360	0	0.00%
10003130-63200	Liability Ins Premium - AS	9,703	11,446	10,409	(1,037)	(9.06%)
10003130-63600	Meetings & Travel - AS	134	0	0	0	N/A
10003130-63610	Training & Travel - AS	506	600	600	0	0.00%
10003130-63330	Supplies - AS Bldg	112	200	0	(200)	(100.00%)
10003130-63255	Equipment under 5K - AS Bldg	1,384	1,500	0	(1,500)	(100.00%)
	63 Operational Expense	83,740	81,666	83,129	1,463	1.79%
10003130-64000	Contract Svcs - AS	39,183	38,500	46,800	8,300	21.56%
10003130-64050	Community Outreach Exp - AS	6,092	0	0	0	N/A
10003130-63900	Recruitment - AS	1,063	1,000	1,000	0	0.00%
	64 Contract-Profess Services	46,338	39,500	47,800	8,300	21.01%
10003130-65000	IT Services -AS	31,329	39,312	38,917	(395)	(1.00%)
	66 Information Technology	31,329	39,312	38,917	(395)	(1.00%)
10003130-65130	Gas & Oil - AS	87	400	400	0	0.00%
10003130-65100	Auto Ins - AS	227	386	427	41	10.62%
10003130-65110	Fleet Services - AS	9,549	9,723	9,036	(687)	(7.07%)
10003130-65140	Vehicle Rplcmnt Charges-AS	4,511	4,510	4,510	0	0.00%
	65 Vehicle Expenses	14,373	15,019	14,373	(646)	(4.30%)
10003130-65210	Repairs & Maint Routine-ASBldg	2,780	4,000	4,000	0	0.00%
10003130-65220	Rpr & Maint Non-Routine-ASBldg	11,973	13,100	13,100	0	0.00%
10003130-64000	Janitorial Svcs - AS	8,193	8,300	0	(8,300)	(100.00%)
10003130-63200	Property Ins Premium - AS	5,560	6,808	6,808	0	0.00%
	63 Operational Expense (Facility)	28,506	32,208	23,908	(8,300)	(25.77%)
10003130-65300	Cell Phone - AS	990	900	0	(900)	(100.00%)
10003130-65310	PGE - AS Bldg	16,955	17,936	17,936	0	0.00%
10003130-65320	Water Costs - AS	0	1,900	1,900	0	0.00%
10003130-65300	Telephone & Internet - AS Bldg	1,093	1,200	2,600	1,400	116.67%
	63 Operational Expense (Utilities)	19,038	21,936	22,436	500	2.28%
Revenue Total		149,398	156,100	156,100	0	0.00%
Expenditure Total		602,013	744,500	786,081	41,581	5.59%
General Fund Net Cost		452,615	588,400	629,981	41,581	7.07%

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/Pool
 - 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
 - Planning and implementing sustainability measures
- 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 2021-2022

- ✓ Completed Water System Emergency Response Plan
- ✓ Began city-wide water meter replacement project
- ✓ Updated backflow ordinance to include electronic reporting
- ✓ Replaced water line along Commerce Blvd and State Farm Drive
- ✓ Replaced water line at intersection of Southwest Blvd and Commerce Blvd
- ✓ Completed design for sewer line upsize project along Commerce Blvd between Arlen Ave and Allison Ave
- ✓ Updated the Sanitary Sewer Maintenance Plan to include new development in the South East Specific Plan
- ✓ Replanted Fredrick's Park with native drought resistant plants
- ✓ Performed fixes on several public owned sidewalks
- ✓ Added fall protection material to eight city playgrounds
- ✓ Restored water service to Eagle Park Restroom
- ✓ Hired two new custodians and eliminated three janitorial contracts (6250 State Farm Drive, Corp Yard, and Pump station)

- ✓ Ordered and replaced picnic tables for four parks: Honeybee, Golis, Sunrise and Rainbow Park.
- ✓ Completed asphalt overlay using in-house staffing for Caterpillar Park pathway.
- ✓ Implemented SB 1383 City-wide Ordinance and Recology Franchise Agreement Amendment
- ✓ Completed highway 101 overcrossing feasibility study
- ✓ Completed street preventative maintenance and curb ramp replacement in L-section
- ✓ Completed Community Center monument sign installation
- ✓ Completed Senior Center bathroom remodel and Golf Course roof installation
- ✓ Completed Country Club Drive pavement rehabilitation
- ✓ Completed construction of City's first roundabout

MAJOR GOALS FOR FISCAL YEAR 2022-2023

- GOAL 1: Complete design of a new Pump Station administration building
- GOAL 2: Complete water quality study for top 5 producing wells
- GOAL 3: Implement phase 1 of water meter replacement project
- GOAL 4: Update sewer, water, and recycled water digital maps
- GOAL 5: Develop a multi-year street sign and street marking replacement program and display it on city's website.
- GOAL 6: Develop a building maintenance program for preventative maintenance at all City facilities
- GOAL 7: Complete Honeybee pool renovation project
- GOAL 8: Leverage volunteers for enhancement projects at city facilities
- GOAL 9: Complete building condition assessment and program recommendations into Capital Improvement Program

PUBLIC WORKS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Intergovernmental Revenue	\$ 8,382	\$ 8,382	\$ 8,382	\$ 0
Interest & Rentals	0	0	41,100	41,100
CAP Revenue	0	0	(6,717)	(6,717)
Charges for Services	64	0	0	0
License, Permits and fees	1,329	333	0	(333)
Donations and Miscellaneous	68,042	10,000	10,000	0
General Fund	2,878,783	3,421,545	5,865,387	2,443,842
TOTAL SOURCES	\$ 2,956,600	\$ 3,440,260	\$ 5,918,152	\$ 2,477,892
<u>EXPENDITURES</u>				
Salaries	\$ 1,438,275	\$ 1,952,609	\$ 3,154,976	\$ 1,202,367
Benefits	630,127	1,013,228	1,055,402	42,174
Operational Expense	810,884	402,470	1,316,659	914,189
Contractual/Professional Svc	413,061	612,007	808,945	196,938
Information Technology	155,353	185,361	260,139	74,778
Vehicle Expenses	337,127	327,995	372,913	44,918
Facilities	20,218	77,978	0	(77,978)
Utilities	0	333,105	0	(333,105)
Capital Outlay	0	5,000	115,000	110,000
Debt Services	71,297	153,507	111,291	(42,216)
Reimbursement	(922,751)	(1,628,000)	(1,282,173)	345,827
Transfers Out	3,009	5,000	5,000	0
TOTAL EXPENDITURES	\$ 2,956,600	\$ 3,440,260	\$ 5,918,152	\$ 2,477,892
	\$ 0	\$ 0	\$ 0	\$ 0

Informational Purposes Only:	FY 21-22	FY 22-23	\$ INCREASE/ (DECREASE)
Public Works Budget	\$ 3,440,260	\$ 5,918,152	\$ 2,477,892
Reimbursement from Gas Tax	705,000	0	(705,000)
Reimbursement from CFD	145,000	279,770	134,770
Reimbursement Infrastructure Fund	20,000	0	(20,000)
Reimbursement from Neighborhood Upgrade	0	270,000	270,000
Labor Reimbursement from CIP	758,000	604,000	(154,000)
Total Resources Provided for Public Works	\$ 5,068,260	\$ 7,071,922	\$ 2,003,662

Public Works

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Works General Administration						
4000						
10004000-50163	Cost Recovery Engineering - PW	64	0	0	0	N/A
	48 Charges for Services	64	0	0	0	N/A
10004000-50195	Fee Revenue - PW	75	0	0	0	N/A
	50 License Permits & Fees	75	0	0	0	N/A
10004000-50351	Prior Year Revenue - PW	57,719	0	0	0	N/A
	52 Donations and Misc	57,719	0	0	0	N/A
10004000-61200	Munis Supplemental Earnings	24,863	0	25,254	25,254	N/A
10004000-61000	Salaries - PW	300,978	753,186	1,273,438	520,252	69.07%
10004000-61200	Longevity - PW	492	664	0	(664)	(100.00%)
10004000-61550	Standby Wkend - PW	216	432	7,956	7,524	1741.67%
10004000-61551	Standby Wknight - PW	231	600	7,956	7,356	1226.00%
10004000-61100	1000 hr NonPersable - PW	46,163	61,738	35,360	(26,378)	(42.73%)
10004000-61150	PT Persable - PW	166	34,250	0	(34,250)	(100.00%)
10004000-61600	OT Salaries - PW	2,116	2,000	17,000	15,000	750.00%
10004000-61300	Education Stipend - PW	4,170	3,525	7,886	4,361	123.72%
	61 Salaries	379,395	856,395	1,374,850	518,455	60.54%
10004000-61200	Admin Payoff - PW	375	3,484	0	(3,484)	(100.00%)
10004000-62200	Munis Health	20,781	0	117,162	117,162	N/A
10004000-62680	PERS Employer - PW	(78,173)	213,184	190,842	(22,342)	(10.48%)
10004000-62200	Alt Bene ICMA - PW	153	210	0	(210)	(100.00%)
10004000-62720	RHSA Plan - PW	4,093	9,420	14,359	4,939	52.43%
10004000-62200	REMIF Health Ins - PW	5,400	13,560	0	(13,560)	(100.00%)
10004000-62200	Kaiser Hlth Ins - PW	25,148	78,432	0	(78,432)	(100.00%)
10004000-62230	Eye Care - PW	1,026	470	1,908	1,438	305.96%
10004000-62250	Dental - PW	3,865	3,131	11,733	8,602	274.74%
10004000-62100	Medicare - PW	5,286	11,771	21,176	9,405	79.90%
10004000-62200	Hearing Aids - PW	900	0	0	0	N/A
10004000-62200	Sutter Hlth Ins - PW	0	954	0	(954)	(100.00%)
10004000-62240	Life Ins - PW	944	716	3,910	3,194	446.09%
10004000-62600	LTDDisability - PW	1,910	1,583	7,604	6,021	380.35%
10004000-62620	STDDisability - PW	1,046	873	4,199	3,326	380.99%
10004000-62260	EAP - PW	113	104	379	275	264.42%
10004000-61200	Auto Allowance - PW	198	6,031	0	(6,031)	(100.00%)
10004000-62800	Workers Comp - PW	26,534	56,530	85,608	29,078	51.44%
	62 Benefits	19,599	400,453	458,880	58,427	14.59%
10004000-63110	Office Supplies - PW	1,225	1,680	1,680	0	0.00%
10004000-63100	Postage & Shipping - PW	352	620	620	0	0.00%
10004000-63130	Printing Services - PW	0	420	420	0	0.00%
10004000-63270	Books and Pamphelts- PW	0	700	700	0	0.00%
10004000-63280	Janitorial Supplies - PW	17,662	28,000	43,000	15,000	53.57%

Public Works

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10004000-63330	Spec Dept Exp - PW	9,521	8,000	17,000	9,000	112.50%
10004000-63395	License, Permits & Fees - PW	538	550	550	0	0.00%
10004000-63140	Advertising- PW	0	784	784	0	0.00%
10004000-63300	Uniform Purchases - PW	762	3,640	7,350	3,710	101.92%
10004000-63290	Uniform Laundry Svcs-PW	1,625	2,200	0	(2,200)	(100.00%)
10004000-63310	Dues & Subscription - PW	0	700	1,500	800	114.29%
10004000-63345	Haz Materials - PW	246	250	1,000	750	300.00%
10004000-65210	Fuel Tank Maint - PW	2,055	0	0	0	N/A
10004000-63160	Softwr License & Maint - PW	0	0	855	855	N/A
10004000-63120	Office Equip - PW	0	1,960	1,960	0	0.00%
10004000-63255	SmTools & Equip - PW	908	1,500	1,500	0	0.00%
10004000-65210	Repairs & Maint Routine - PW	15,986	5,000	20,000	15,000	300.00%
10004000-65200	Property Ins Premium- PW	10,059	12,309	13,794	1,485	12.06%
10004000-63250	Equip Lease - PW	4,853	4,500	4,500	0	0.00%
10004000-65310	PG&E - PW	15,072	22,000	44,571	22,571	102.60%
10004000-65320	Water Costs - PW	510	1,500	1,500	0	0.00%
10004000-65300	Telephone & Internet - PW	2,315	3,200	7,600	4,400	137.50%
10004000-63900	Recruitment - PW	1,836	1,090	1,090	0	0.00%
10004000-65300	Cell Phone - PW	3,169	4,000	0	(4,000)	(100.00%)
10004000-63475	Self Insured Losses - PW	14,810	420	420	0	0.00%
10004000-63200	Liability Ins Premium - PW	13,450	20,741	21,508	767	3.70%
10004000-63600	Meetings & Travel - PW	0	700	700	0	0.00%
10004000-63610	Training & Travel - PW	2,293	5,300	4,000	(1,300)	(24.53%)
	63 Operational Expense	119,246	131,764	198,602	66,838	50.73%
10004000-64000	Contract Svcs - PW	2,146	254,085	85,000	(169,085)	(66.55%)
10004000-64000	Janitorial Svcs- PW	6,327	4,000	0	(4,000)	(100.00%)
10004000-64030	Legal Svcs - PW	0	0	3,000	3,000	N/A
	64 Contract-Profess Services	8,472	258,085	88,000	(170,085)	(65.90%)
10004000-65000	IT Services -PW	104,225	132,739	212,019	79,280	59.73%
	66 Information Technology	104,225	132,739	212,019	79,280	59.73%
10004000-65130	Gas & Oil - PW	7,312	7,260	12,000	4,740	65.29%
10004000-65120	Vehicle Rep & Maint - PW	1,178	1,842	1,000	(842)	(45.71%)
10004000-65100	Auto Ins-PW	2,396	2,800	3,099	299	10.68%
10004000-65110	Fleet Services - PW	19,157	23,963	27,415	3,452	14.41%
10004000-65140	Vehicle Rplcmnt Charges-PW	13,070	12,883	37,259	24,376	189.21%
	65 Vehicle Expenses	43,114	48,748	80,773	32,025	65.70%
10004000-63795	Labor Reimbursement - PW	(94,116)	(758,000)	(604,000)	154,000	(20.32%)
10004000-68124	IT Reserve Reimbursement-PW	0	0	(33,604)	(33,604)	N/A
	68 Reimbursements	(94,116)	(758,000)	(637,604)	120,396	(15.88%)
Revenue Total		57,858	0	0	0	N/A
Expenditure Total		579,935	1,070,184	1,775,520	705,336	65.91%
4000	Publ Works Gen Admin, net	522,077	1,070,184	1,775,520	705,336	65.91%

Public Works

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Streets and Bikeways						
4120						
10004120-61200	Munis Supplemental Earnings	16,735	0	5,666	5,666	N/A
10004120-61000	Salaries - Streets	479,027	526,840	709,705	182,865	34.71%
10004120-61200	Longevity - Streets	2,530	3,417	0	(3,417)	(100.00%)
10004120-61550	Standby Wkend - Streets	360	1,500	15,912	14,412	960.80%
10004120-61551	Standby Wknight - Streets	6,437	6,500	0	(6,500)	(100.00%)
10004120-61100	1000 hr NonPersable - Streets	3,109	0	0	0	N/A
10004120-61600	OT Salaries - Streets	16,346	6,298	18,000	11,702	185.81%
10004120-61300	Education Stipend - Streets	5,221	6,298	1,773	(4,525)	(71.85%)
	61 Salaries	529,765	550,853	751,056	200,203	36.34%
10004120-61200	Admin Payoff - Streets	1,502	627	0	(627)	(100.00%)
10004120-62200	Munis Health	13,503	0	70,270	70,270	N/A
10004120-62680	PERS Employer - Streets	163,696	161,280	102,760	(58,520)	(36.28%)
10004120-62200	Alt Bene ICMA - Streets	2,893	4,410	0	(4,410)	(100.00%)
10004120-62720	RHSA Plan - Streets	5,550	6,180	9,806	3,626	58.67%
10004120-62200	REMIF Health Ins - Streets	2,146	0	0	0	N/A
10004120-62200	Kaiser Hlth Ins - Streets	39,565	61,248	0	(61,248)	(100.00%)
10004120-62230	Eye Care - Streets	1,413	1,062	1,251	189	17.80%
10004120-62250	Dental - Streets	6,393	7,084	7,700	616	8.70%
10004120-62100	Medicare - Streets	7,499	7,780	10,148	2,368	30.44%
10004120-62220	Hearing Aid- Streets & Bike	900	0	0	0	N/A
10004120-62240	Life Ins - Streets	1,525	1,664	2,120	456	27.40%
10004120-62600	LTDDisability - Streets	2,936	3,103	4,206	1,103	35.55%
10004120-62620	STDDisability - Streets	1,608	1,712	2,321	609	35.57%
10004120-62260	EAP - Streets	256	235	233	(2)	(0.85%)
10004120-61200	Auto Allowance - Streets	1,177	1,573	0	(1,573)	(100.00%)
10004120-62800	Workers Comp - Streets	47,166	50,573	64,890	14,317	28.31%
	62 Benefits	299,729	308,531	275,705	(32,826)	(10.64%)
10004120-63330	Spec Dept Exp - Streets	77,693	72,000	72,000	0	0.00%
10004120-63395	License Permit & Fees -Streets	0	2,500	0	(2,500)	(100.00%)
10004120-63300	Uniform Purchases - Streets	2,439	3,500	5,500	2,000	57.14%
10004120-63290	Uniform Laundry Svcs-Street	2,102	2,000	0	(2,000)	(100.00%)
10004120-65210	Repair & Maint Equip - Streets	4,084	2,000	2,000	0	0.00%
10004120-63345	Haz Materials - Streets	420	1,500	1,500	0	0.00%
10004120-63255	Equipment under 5K - Streets	3,155	0	0	0	N/A
10004120-63120	Office Equip - -Streets	1,631	0	250	250	N/A
10004120-63255	SmTools & Equip - Street	3,223	5,000	5,000	0	0.00%
10004120-63240	Equipment Rental - Streets	9,279	12,000	14,700	2,700	22.50%
10004120-63475	Self Insured Losses -Streets	15,413	8,500	5,000	(3,500)	(41.18%)
10004120-65310	PG&E - Streets	158,130	132,500	152,375	19,875	15.00%
10004120-65320	Water Costs- Streets	15,056	22,000	18,000	(4,000)	(18.18%)
10004120-65300	Cell Phone - Streets	2,823	3,300	3,360	60	1.82%
10004120-63200	Liability Ins Premium- Streets	17,230	18,809	20,922	2,113	11.23%

Public Works

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10004120-63610	Training & Travel - Streets	1,440	1,440	2,000	560	38.89%
	63 Operational Expense	314,118	287,049	302,607	15,558	5.42%
10004120-64000	Contract Svcs - Streets	268,175	230,000	230,000	0	0.00%
	64 Contract-Profess Services	268,175	230,000	230,000	0	0.00%
10004120-65000	IT Services - Streets	25,335	26,219	24,221	(1,998)	(7.62%)
	66 Information Technology	25,335	26,219	24,221	(1,998)	(7.62%)
10004120-65130	Gas & Oil - Streets	8,929	6,500	10,500	4,000	61.54%
10004120-65120	Veh Rep & Maint- Streets	189	160	160	0	0.00%
10004120-65100	Auto Ins- Streets	932	1,059	1,434	375	35.41%
10004120-65110	Fleet Services - Streets	38,412	34,356	34,084	(272)	(0.79%)
10004120-65140	Vehicle Rplcmnt Charges-Street	30,413	34,534	39,928	5,394	15.62%
	65 Vehicle Expenses	78,875	76,609	86,106	9,497	12.40%
10004120-69300	Debt Svcs Principal - Streets	48,393	107,700	65,483	(42,217)	(39.20%)
	72 Debt Service	48,393	107,700	65,483	(42,217)	(39.20%)
10004120-68108	Reimb from Gas Tax SRF	(650,000)	(705,000)	0	705,000	(100.00%)
10004120-68118	Reimb frm SESP	0	(10,000)	0	10,000	(100.00%)
	68 Reimbursements	(650,000)	(715,000)	0	715,000	(100.00%)
Revenue Total		0	0	0	0	N/A
Expenditure Total		914,390	871,961	1,735,178	863,217	99.00%
4120	Streets & Bike, net	914,390	871,961	1,735,178	863,217	99.00%

Public Works

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Storm Drains						
4140						
10004140-61200	Munis Supplemental Earnings	2,411	0	810	810	N/A
10004140-61000	Salaries - Storm Drains	61,314	66,763	60,600	(6,163)	(9.23%)
10004140-61550	Standby Wkend - Storm Drains	0	100	200	100	100.00%
10004140-61551	Standby Wknight - Storm Drains	166	100	0	(100)	(100.00%)
10004140-61600	OT Salaries - Storm Drains	354	500	500	0	0.00%
10004140-61300	Education Stipend Storm Drains	268	492	0	(492)	(100.00%)
	61 Salaries	64,513	67,955	62,110	(5,845)	(8.60%)
10004140-61200	Admin Payoff - Storm Drains	0	404	0	(404)	(100.00%)
10004140-62200	Munis Health	1,273	0	6,589	6,589	N/A
10004140-62680	PERS Employer - Storm Drains	20,607	18,648	7,686	(10,962)	(58.78%)
10004140-62200	Alt Bene ICMA-Storm Drain	157	210	0	(210)	(100.00%)
10004140-62720	RHSA Plan - Storm Drains	789	900	660	(240)	(26.67%)
10004140-62200	Kaiser Hlth Ins - Storm Drains	5,157	6,570	0	(6,570)	(100.00%)
10004140-62230	Eye Care - Storm Drains	111	123	78	(45)	(36.59%)
10004140-62250	Dental - Storm Drains	739	821	478	(343)	(41.78%)
10004140-62100	Medicare - Storm Drains	929	975	865	(110)	(11.28%)
10004140-62240	Life Ins - Storm Drains	175	196	138	(58)	(29.59%)
10004140-62600	LTDisability - Storm Drains	375	393	357	(36)	(9.16%)
10004140-62620	STDisability - Storm Drains	207	217	195	(22)	(10.14%)
10004140-62260	EAP - Storm Drains	30	27	12	(15)	(55.56%)
10004140-61200	Auto Allowance - Storm Drains	198	262	0	(262)	(100.00%)
10004140-62800	Workers Comp - Storm Drains	4,056	4,325	1,883	(2,442)	(56.46%)
	62 Benefits	34,804	34,071	18,941	(15,130)	(44.41%)
10004140-63330	Spec Dept Exp - Storm Drains	1,119	1,000	16,300	15,300	1530.00%
10004140-63395	License Permit & Fees-Strm Drn	17,275	15,500	18,500	3,000	19.35%
10004140-65210	Repairs & Maint Routine-StormD	1,945	1,500	3,000	1,500	100.00%
10004140-62200	Equipment Rental - Storm Drains	0	500	500	0	0.00%
10004140-63200	Liability Ins Premium - SW	2,244	2,472	2,480	8	0.32%
10004140-65300	Cell Phone - Storm Drains	468	720	1,440	720	100.00%
10004140-63610	Training & Travel - StrmDrn	275	1,500	1,500	0	0.00%
	63 Operational Expense	23,325	23,192	43,720	20,528	88.51%
10004140-64000	Contract Svcs - Storm Drains	41,089	15,000	45,000	30,000	200.00%
10004140-64015	Monitoring Storm Wtr-Storm Dra	4,555	7,000	3,000	(4,000)	(57.14%)
10004140-64050	Public Outreach Exp - Storm	0	12,000	8,000	(4,000)	(33.33%)
10004140-64030	Legal Svcs - Storm Drains	0	2,500	2,500	0	0.00%
	64 Contract-Profess Services	45,644	36,500	58,500	22,000	60.27%
10004140-65000	IT Services- Storm Drains	917	369	354	(15)	(4.07%)
	66 Information Technology	917	369	354	(15)	(4.07%)
10004140-65130	Gas & Oil- Storm Drains	59	0	200	200	N/A
10004140-65110	Fleet Services - Storm Drains	5,582	4,959	4,587	(372)	(7.50%)

Public Works

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10004140-65140	Vehicle Rplcmnt Charge	0	0	6,535	6,535	N/A
	65 Vehicle Expenses	5,641	4,959	11,322	6,363	128.31%
10004140-68118	Reimb frm SESP CFD	0	(10,000)	(31,642)	(21,642)	216.42%
10004140-68119	Reimb fr Westside CFD-StrDrain	0	(5,000)	(1,355)	3,645	(72.90%)
10004140-68120	Reimb frm Bristol CFD	0	0	(10,326)	(10,326)	N/A
	68 Reimbursements	0	(15,000)	(43,323)	(28,323)	188.82%
Revenue Total		0	0	0	0	N/A
Expenditure Total		174,844	152,046	151,624	(422)	(0.28%)
4140	Storm Drains, net	174,844	152,046	151,624	(422)	(0.28%)

Public Works

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Park Maintenance						
4110						
10004110-50183	Tree Permit Clearance Fee-Park	1,254	333	0	(333)	(100.00%)
	50 License Permits & Fees	1,254	333	0	(333)	(100.00%)
10004110-50185	Tree In Lieu Revenue - Parks	10,323	10,000	10,000	0	0.00%
	52 Donations and Misc	10,323	10,000	10,000	0	0.00%
10004110-61200	Munis Supplemental Earnings	18,063	0	7,818	7,818	N/A
10004110-61000	Salaries - Parks	420,947	462,026	661,498	199,472	43.17%
10004110-61200	Longevity - Parks	2,463	3,318	0	(3,318)	(100.00%)
10004110-61550	Standby Wkend - Parks	0	850	22,032	21,182	2492.00%
10004110-61551	Standby Wknight - Parks	389	1,500	0	(1,500)	(100.00%)
10004110-61100	1000 hr NonPersable - Parks	17,080	2,000	0	(2,000)	(100.00%)
10004110-61600	OT Salaries - Parks	2,298	4,000	5,048	1,048	26.20%
10004110-61300	Education Stipend - Parks	3,362	3,712	2,010	(1,702)	(45.85%)
	61 Salaries	464,602	477,406	698,406	221,000	46.29%
10004110-61200	Admin Payoff - Parks	1,582	1,024	0	(1,024)	(100.00%)
10004110-62200	Munis Health	12,581	0	98,338	98,338	N/A
10004110-62680	PERS Employer - Parks	143,696	136,921	120,927	(15,994)	(11.68%)
10004110-62200	Alt Bene ICMA - Parks	3,855	5,250	0	(5,250)	(100.00%)
10004110-62720	RHSA Plan - Parks	6,350	6,960	9,694	2,734	39.28%
10004110-62200	REMIF Health Ins - Parks	2,624	0	0	0	N/A
10004110-62200	Kaiser Hlth Ins - Parks	32,860	53,244	0	(53,244)	(100.00%)
10004110-62230	Eye Care - Parks	1,820	993	1,245	252	25.38%
10004110-62200	Dental - Parks	6,095	6,622	7,661	1,039	15.69%
10004110-62100	Medicare - Parks	6,658	6,801	9,555	2,754	40.49%
10004110-62240	Life Ins - Parks	1,501	1,606	1,681	75	4.67%
10004110-62600	LTDDisability - Parks	2,586	2,721	3,928	1,207	44.36%
10004110-62620	STDDisability - Parks	1,424	1,502	2,166	664	44.21%
10004110-62260	EAP - Parks	239	220	298	78	35.45%
10004110-61200	Auto Allowance - Parks	1,980	2,622	0	(2,622)	(100.00%)
10004110-62800	Workers Comp - Parks	50,145	43,687	46,383	2,696	6.17%
	62 Benefits	275,995	270,173	301,876	31,703	11.73%
10004110-63110	Office Supplies - Parks	211	0	0	0	N/A
10004110-63330	Spec Dept Exp - Parks	77,277	110,000	100,000	(10,000)	(9.09%)
10004110-63395	License Permit & Fees - Parks	0	160	160	0	0.00%
10004110-63300	Uniforms- Parks	3,826	7,000	10,500	3,500	50.00%
10004110-63290	Uniform Laundry Svcs -Parks	9,436	9,000	0	(9,000)	(100.00%)
10004110-63310	Dues & Subscription - Parks	886	1,776	1,776	0	0.00%
10004110-65210	Repair & Maint Equip - Parks	4,244	6,500	11,500	5,000	76.92%
10004110-65210	Repairs & Maint Routine -Parks	5,382	7,500	0	(7,500)	(100.00%)
10004110-65220	Rpr & Maint Non-Routine -Parks	325	0	0	0	N/A
10004110-63345	Haz Materials - Parks	1,000	1,000	500	(500)	(50.00%)
10004110-63255	Equipment under 5K - Parks	3,968	0	0	0	N/A

Public Works

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10004110-63120	Office Equip - Parks	0	0	500	500	N/A
10004110-63255	SmTools & Equip - Parks	4,318	4,000	4,000	0	0.00%
10004110-63240	Equipment Rental - Parks	356	500	1,000	500	100.00%
10004110-63475	Self Insured Losses-Parks	5,080	5,000	5,000	0	0.00%
10004110-63200	Liability Ins Premium- Parks	19,888	21,148	20,174	(974)	(4.61%)
10004110-63610	Training & Travel - Parks	2,185	2,000	5,000	3,000	150.00%
10004110-65200	Property Ins Premium- Parks	19,504	24,202	26,979	2,777	11.47%
10004110-65310	PG&E - Parks	76,267	50,000	70,000	20,000	40.00%
10004110-65320	Water Costs-Parks	105,382	85,000	85,000	0	0.00%
10004110-65300	Telephone & Internet- Parks	560	1,685	0	(1,685)	(100.00%)
10004110-65300	Cell Phone - Parks	9,098	7,200	16,500	9,300	129.17%
	63 Operational Expense	349,195	343,671	358,589	14,918	(100.00%)
10004110-64000	Contract Svcs - Parks	90,770	90,000	100,000	10,000	11.11%
10004110-63900	Recruitment - Parks	0	332	0	(332)	(100.00%)
	64 Contract-Profess Services	90,770	90,332	100,000	9,668	10.70%
10004110-65000	IT Services -Parks	24,876	26,034	23,545	(2,489)	(9.56%)
	66 Information Technology	24,876	26,034	23,545	(2,489)	(9.56%)
10004110-65130	Gas & Oil - Parks	36,962	30,000	40,500	10,500	35.00%
10004110-65120	Vehicle Rep & Maint - Parks	615	1,000	1,000	0	0.00%
10004110-65100	Auto Ins - Parks	947	1,848	2,045	197	10.66%
10004110-65110	Fleet Services - Parks	121,901	116,909	102,745	(14,164)	(12.12%)
10004110-65140	Vehicle Rplcmnt Charges-Parks	49,073	47,922	47,922	0	0.00%
	65 Vehicle Expenses	209,498	197,679	194,212	(3,467)	(1.75%)
10004110-69300	Debt Svcs Principal - Parks	22,904	45,807	45,808	1	0.00%
	72 Debt Service	22,904	45,807	45,808	1	0.00%
10004110-68120	Reimb from Bristol CFD	0	0	(5,041)	(5,041)	N/A
10004110-68118	Reimb frm SESP CFD	(178,635)	(125,000)	(199,045)	(74,045)	59.24%
10004110-68119	Reimb fr Westside-Parks	0	(15,000)	(32,361)	(17,361)	115.74%
	68 Reimbursements	(178,635)	(140,000)	(236,447)	(96,447)	68.89%
10004110-73100	Trans Out to Golf Course	3,009	5,000	5,000	0	0.00%
	70 Transfers Out	3,009	5,000	5,000	0	0.00%
Revenue Total		11,577	10,333	10,000	(333)	(3.22%)
Expenditure Total		1,262,213	1,316,102	1,490,989	174,887	13.29%
4110	Park Maint, net	1,250,637	1,305,769	1,480,989	175,220	13.42%

Public Works

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Library						
4100						
*	JPA Ground Main Rev - Library	8,382	8,382	0	(8,382)	(100.00%)
	46 Intergovernmental	8,382	8,382	0	(8,382)	(100.00%)
*	Spec Dept Exp - Library	5,000	0	0	0	N/A
	63 Operational Expense	5,000	0	0	0	N/A
*	Repairs & Maint Routine-Librar	1,079	0	0	0	N/A
*	Rpr & Maint Non-Routin-Library	1,600	3,500	0	(3,500)	(100.00%)
*	Property Ins Premium - Library	17,539	21,467	0	(21,467)	(100.00%)
	63 Facilities	20,218	24,967	0	(24,967)	(100.00%)
*	Improvmnts over 5K - Library	0	5,000	0	(5,000)	(100.00%)
	80 Capital Outlay	0	5,000	0	(5,000)	(100.00%)
	Revenue Total	8,382	8,382	0	(8,382)	(100.00%)
	Expenditure Total	25,218	29,967	0	(29,967)	(100.00%)
4100	Library, net	16,836	21,585	0	(21,585)	(100.00%)

*Library budget has been relocated to the Building Maintenance budget in the Public Works Department.

Public Works

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Building Maintenance						
4100						
10004100-50203	Bldg Maint JPAGround	0	0	8,382	8,382	N/A
	46 Intergovernmental	0	0	8,382	8,382	N/A
10004100-50101	Bldg Maint OADS Lease	0	0	41,100	41,100	N/A
	47 Interest & Rentals	0	0	41,100	41,100	N/A
10004100-50177	Bldg Maint CAP	0	0	(6,717)	(6,717)	N/A
	49 CAP Revenue	0	0	(6,717)	(6,717)	N/A
10004100-63100	Bldg Maint Post&Ship	0	0	10,000	10,000	N/A
10004100-63110	Bldg Maint OfficeSup	0	0	12,000	12,000	N/A
10004100-63200	Bldg Maint Liab InsPr	0	0	634	634	N/A
10004100-63250	Bldg Maint Eqp Lease	0	0	50,686	50,686	N/A
10004100-63330	Bldg Maint Sp DeptExp	0	0	4,320	4,320	N/A
10004100-63395	Bldg Maint Lic&Permit	0	0	75	75	N/A
10004100-63465	Property/Possessory Tax	0	0	1,485	1,485	N/A
10004100-65200	Bldg Maint PropInsPrm	0	0	76,670	76,670	N/A
10004100-65220	Bldg Maint OneTimeRep	0	0	127,000	127,000	N/A
10004100-65300	Bldg Maint Comuniaton	0	0	37,000	37,000	N/A
10004100-65310	Bldg Maint Electrical	0	0	76,700	76,700	N/A
10004100-65320	Bldg Maint UtilExpWtr	0	0	11,220	11,220	N/A
	63 Operating	0	0	407,790	407,790	N/A
10004100-64000	Bldg Maint ContractSv	0	0	62,445	62,445	N/A
	64 Contract Services	0	0	62,445	62,445	N/A
10004100-65130	Bldg Maint Gas & Oil	0	0	500	500	N/A
	65 Vehicle Expenses	0	0	500	500	N/A
10004100-68010	Bldg Maint CAP Reimb Exp	0	0	(94,799)	(94,799)	N/A
	80 Capital Outlay	0	0	(94,799)	(94,799)	N/A
10004100-65630	Building M Improvements over5K	0	0	5,000	5,000	N/A
	68 Reimbursements	0	0	5,000	5,000	N/A
Revenue Total		0	0	42,765	42,765	N/A
Expenditure Total		0	0	380,936	380,936	N/A
4100	Building Maintenance, net	0	0	338,171	338,171	N/A

Public Works

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Homelessness Program- Public Works						
4250						
10004250-61000	PW Homelessness Salaries	0	0	268,554	268,554	N/A
	61 Salaries	0	0	268,554	268,554	N/A
10004250-63330	PW Homelessness Sp DeptExp	0	0	5,351	5,351	N/A
	63 Operating	0	0	5,351	5,351	N/A
10004250-64000	PW Homelessness Contract Srvcs	0	0	270,000	270,000	N/A
	64 Contract-Profess Services	0	0	270,000	270,000	N/A
10004250-68117	Reimb frm Casino Upgrade	0	0	(270,000)	(270,000)	N/A
	68 Reimbursements	0	0	(270,000)	(270,000)	N/A
10004250-65610	PW Homelessness Vehicles	0	0	110,000	110,000	N/A
	80 Capital Outlay	0	0	110,000	110,000	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	383,905	383,905	N/A
4250	Public Works Homelessness, net	0	0	383,905	383,905	N/A
Total Public Works						
Revenue Total		19,959	18,715	52,765	34,050	181.94%
Expenditure Total		2,956,600	3,440,260	5,918,152	2,477,892	72.03%
General Fund Net Cost		2,936,641	3,421,545	5,865,387	2,443,842	71.43%

This page is intentionally left blank.

COMMUNITY SERVICES

DEPARTMENT SERVICES MODEL

CITY COUNCIL STRATEGIC PRIORITY

“Memorable Community Experiences for All”

CORE FUNCTIONS TO ACHIEVE COUNCIL STRATEGIC PRIORITY

- Recreation Centers
 - Sports Center
 - Public Pools
 - Community Center
 - Senior Center
 - Burton Ave, Gold Ridge, Ladybug Recreation Centers
 - Performing Arts Center
- Recreation Programs
 - Programs, Classes and Services for all ages
 - Summer Camps and Programs
- Performing Arts
 - In-house Live Theatre Productions
 - Education Program
 - Rentals
- Community Events
 - Free to the Public
 - Public/Private/Non-Profit Partnerships
 - Co-Sponsorships
 - Fee Waivers
- Parks
 - Athletic Fields and Amenities
 - Programs/Services
 - Volunteer Programs
 - Court and Picnic Rentals
- Front Counters
 - High Quality Customer Service
 - Responsiveness
 - Thoroughness and Accuracy
 - Resourceful

REVENUE OPPORTUNITIES

- Enhanced marketing and promotion of programs, facilities, and productions
- Bring patrons back to participate in revenue generating programs/services post-pandemic
- Add more recreation programs and classes

MAJOR GOALS FOR FISCAL YEAR 2022-23 (PERFORMING ARTS)

GOAL 1: Fully implement a new website

GOAL 2: Build a strong volunteer base for ushering, fundraisers, postering, etc.

GOAL 3: Promote the costume rental program and increase rentals

GOAL 4: Begin the audience engagement portion of the marketing plan

GOAL 5: Finalize and implement new Rental Policy and Rental Contract

GOAL 6: Continue to improve diversity and representation in our productions.

COMMUNITY SERVICES

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Gold Ridge*	\$ 16,010	\$ 26,603	\$ 0	\$ (26,603)
Senior Center	5,829	32,455	38,140	5,685
Aquatics	82,462	122,450	128,700	6,250
Sports Center	139,409	400,500	375,300	(25,200)
Community Centers	163,354	393,780	222,900	(170,880)
Performing Arts*	103,586	197,000	437,275	240,275
Program & Events*	0	0	319,650	319,650
Parks & Rentals*	0	0	40,275	40,275
General Fund	1,914,793	2,277,365	2,188,810	(88,555)
TOTAL SOURCES	\$ 2,425,443	\$ 3,450,153	\$ 3,751,050	\$ 300,897
EXPENDITURES				
Salaries	\$ 1,048,776	\$ 1,544,019	\$ 1,883,472	\$ 339,453
Benefits	483,304	630,473	388,128	(242,345)
Operational Expense	276,957	328,323	972,925	644,602
Contractual/Professional Svc	87,474	240,204	357,411	117,207
Information Technology	127,324	158,057	124,204	(33,853)
Vehicle Expenses	23,140	28,620	24,910	(3,710)
Facilities	108,448	149,476	0	(149,476)
Utilities	270,020	357,981	0	(357,981)
Capital Outlay	0	13,000	0	(13,000)
TOTAL EXPENDITURES	\$ 2,425,443	\$ 3,450,153	\$ 3,751,050	\$ 300,897
	\$ 0	\$ 0	\$ 0	\$ 0

	FY 21-22	FY 22-23	\$ INCREASE/ (DECREASE)
Informational Purposes Only:			
Community Service Budget	\$ 3,450,153	\$ 3,751,050	\$ 300,897
Community Services Facility Fund	15,000	35,000	20,000
Sport Center Capital Facility Fund	77,350	94,450	17,100
Senior Center Bingo	82,600	107,200	24,600
Performing Arts Center Capital Facility Reserve	17,500	40,000	22,500
Total Resources Provided for Community Services	\$ 3,642,603	\$ 4,027,700	\$ 362,597

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Community Services Administration						
5000						
10005000-61000	Comm Svcs Admin Salaries	0	0	867,950	867,950	N/A
10005000-61100	Comm Svcs Admin PT 1000Hr	0	0	768,583	768,583	N/A
10005000-61200	Comm Svcs Admin SupEarning	0	0	206,652	206,652	N/A
10005000-61300	Comm Svcs Admin Stipend	0	0	2,268	2,268	N/A
10005000-61600	Comm Svcs Admin Overtime	0	0	13,100	13,100	N/A
10005000-61200	Comm Svcs Supp Earnings	0	0	24,919	24,919	N/A
	61 Salaries	0	0	1,883,472	1,883,472	N/A
10005000-62100	Comm Svcs Admin Medicare	0	0	23,298	23,298	N/A
10005000-62200	Comm Svcs Admin MedBenefit	0	0	97,170	97,170	N/A
10005000-62230	Comm Svcs Admin VisBenefit	0	0	1,410	1,410	N/A
10005000-62240	Comm Svcs Admin Life Ins	0	0	3,003	3,003	N/A
10005000-62250	Comm Svcs Admin DentalBen	0	0	8,680	8,680	N/A
10005000-62260	Comm Svcs Admin EAP Exp	0	0	272	272	N/A
10005000-62600	Comm Svcs Admin LT Disblty	0	0	5,112	5,112	N/A
10005000-62620	Comm Svcs Admin ST Disblty	0	0	3,074	3,074	N/A
10005000-62680	Comm Svcs Admin PERS Emp	0	0	145,095	145,095	N/A
10005000-62720	Comm Svcs Admin RHSA Plan	0	0	12,000	12,000	N/A
10005000-62800	Comm Svcs Admin Wkrs Comp	0	0	89,014	89,014	N/A
	62 Benefits	0	0	388,128	388,128	N/A
10005000-63100	Comm Svcs Admin Post&Ship	0	0	500	500	N/A
10005000-63110	Comm Svcs Admin OfficeSup	0	0	1,500	1,500	N/A
10005000-63130	Comm Svcs Admin Printing	0	0	29,000	29,000	N/A
10005000-63160	Comm Svcs Admin SoftwareLM	0	0	22,760	22,760	N/A
10005000-63310	Comm Svcs Adm Dues&Subscriptin	0	0	800	800	N/A
10005000-63395	Comm Svcs Admin Lic&Permit	0	0	200	200	N/A
10005000-63415	Comm Svcs Admin BankChrg	0	0	20,000	20,000	N/A
10005000-63610	Comm Svcs Admin Trvl&Train	0	0	3,500	3,500	N/A
10005000-63900	Comm Svcs Admin Recruitment	0	0	4,200	4,200	N/A
10005000-65200	Comm Svcs Admin PropInsPrm	0	0	345	345	N/A
10005000-65320	Comm Svcs Admin UtilExpWtr	0	0	2,800	2,800	N/A
	63 Operational Expense	0	0	85,605	85,605	N/A
10005000-65130	Comm Svcs Admin Gas & Oil	0	0	1,320	1,320	N/A
10005000-65140	RPCC Vehicle Replment Charge	0	0	4,155	4,155	N/A
	65 Vehicle Expenses	0	0	5,475	5,475	N/A
10005000-65000	Comm Svcs Admin IT Svcs	0	0	124,204	124,204	N/A
	66 Information Tech	0	0	124,204	124,204	N/A
Revenue Total		0	0	0	0	N/A
Expenditure Total		0	0	2,486,884	2,486,884	N/A
5000	Community Services Admin, net	0	0	2,486,884	2,486,884	N/A

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Program & Events						
5100						
10005100-50091	Prgms & Events Summer Camp	0	0	54,500	54,500	N/A
10005100-50279	Prgm & Event Contract Classes	0	0	203,650	203,650	N/A
10005100-50287	Prgm & Events Adult Regstrn	0	0	44,000	44,000	N/A
10005100-50289	Prgm & Events Excursions	0	0	1,000	1,000	N/A
10005100-50291	Program & Events SpecActvty	0	0	16,000	16,000	N/A
10005100-50327	Prgm & Events Mini Bus	0	0	500	500	N/A
	48 Charges for Services	0	0	319,650	319,650	N/A
10005100-63330	Program & Events Sp DeptExp	0	0	31,850	31,850	N/A
	63 Operating	0	0	31,850	31,850	N/A
10005100-64000	Program & Events ContractSv	0	0	31,300	31,300	N/A
10005100-64015	Contract OtherSrv&Instructors	0	0	148,005	148,005	N/A
	64 Professional Contracts	0	0	179,305	179,305	N/A
10005100-65000	Program & Events IT Svcs	0	0	0	0	N/A
	66 Information Technology	0	0	0	0	N/A
	Revenue Total	0	0	319,650	319,650	N/A
	Expenditure Total	0	0	211,155	211,155	N/A
5100	Program & Events, net	0	0	(108,495)	(108,495)	N/A

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Community Centers						
5300						
10005300-50271	Community Centers Rentals	0	0	53,000	53,000	N/A
10005300-50281	Community Centers FacRent	0	0	150,000	150,000	N/A
	47 Interest & Rentals	0	0	203,000	203,000	N/A
10005300-50285	Community Centers DropInFee	0	0	7,900	7,900	N/A
10005300-50305	Community Centers ProgRev	0	0	12,000	12,000	N/A
	48 Charges for Services	0	0	19,900	19,900	N/A
10005300-63200	Community Centers Liab InsPr	0	0	13,165	13,165	N/A
10005300-63250	Community Centers Eqp Lease	0	0	8,034	8,034	N/A
10005300-63330	Community Centers Sp DeptExp	0	0	5,100	5,100	N/A
10005300-63395	Community Centers Lic&Permit	0	0	1,500	1,500	N/A
10005300-65200	Community Centers PropInsPrm	0	0	32,010	32,010	N/A
10005300-65300	Community Centers Communication	0	0	6,300	6,300	N/A
10005300-65310	Community Centers Electrical	0	0	78,708	78,708	N/A
10005300-65320	Community Centers UtilExpWtr	0	0	36,300	36,300	N/A
	63 Operational Expense	0	0	181,117	181,117	N/A
10005300-64000	Community Centers ContractSv	0	0	68,856	68,856	N/A
	64 Professional Contracts	0	0	68,856	68,856	N/A
10005300-65110	Community Centers Fleet Svcs	0	0	4,396	4,396	N/A
	65 Vehicle Expenses	0	0	4,396	4,396	N/A
	Revenue Total	0	0	222,900	222,900	N/A
	Expenditure Total	0	0	254,369	254,369	N/A
5300	Community Centers, net	0	0	31,469	31,469	N/A

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Gold Ridge Recreation Center*						
5300						
10005300-50279	Contract Classes - Gold Ridge	380	7,290	0	(7,290)	(100.00%)
10005300-50271	Rentals - Gold Ridge	15,630	19,313	0	(19,313)	(100.00%)
	48 Charges for Services	16,010	26,603	0	(26,603)	(100.00%)
10005300-61200	Munis Supplemental Earnings	272	0	0	0	N/A
10005300-61000	Salaries - Gold Ridge	17,910	25,369	0	(25,369)	(100.00%)
10005300-61200	Longevity - Gold Ridge	6,724	664	0	(664)	(100.00%)
10005300-61550	Standby Wkend - Gold Ridge	0	100	0	(100)	(100.00%)
10005300-61551	Standby Wknight - Gold Ridge	120	0	0	0	N/A
10005300-61600	OT Salaries - Gold Ridge	34	1,800	0	(1,800)	(100.00%)
10005300-61300	Education Stipend - Gold Ridge	78	306	0	(306)	(100.00%)
	61 Salaries	25,138	28,239	0	(28,239)	(100.00%)
10005300-61200	Admin Payoff - Gold Ridge	80	172	0	(172)	(100.00%)
10005300-62680	PERS Employer - Gold Ridge	6,206	8,335	0	(8,335)	(100.00%)
10005300-62200	Alt Bene ICMA -Gold Ridge	309	420	0	(420)	(100.00%)
10005300-62720	RHSA Plan - Gold Ridge	90	120	0	(120)	(100.00%)
10005300-62200	Kaiser Hlth Ins - Gold Ridge	1,423	900	0	(900)	(100.00%)
10005300-62230	Eye Care - Gold Ridge	28	38	0	(38)	(100.00%)
10005300-62250	Dental - Gold Ridge	190	257	0	(257)	(100.00%)
10005300-62100	Medicare - Gold Ridge	281	382	0	(382)	(100.00%)
10005300-62200	Sutter Hlth Ins - GR	0	636	0	(636)	(100.00%)
10005300-62240	Life Ins - Gold Ridge	58	81	0	(81)	(100.00%)
10005300-62600	LTDisability - Gold Ridge	109	149	0	(149)	(100.00%)
10005300-62620	STDisability - Gold Ridge	60	82	0	(82)	(100.00%)
10005300-62260	EAP - Gold Ridge	10	9	0	(9)	(100.00%)
10005300-61200	Auto Allowance- Gold Ridge	396	524	0	(524)	(100.00%)
10005300-62800	Workers Comp - Gold Rdg	1,691	1,656	0	(1,656)	(100.00%)
	62 Benefits	10,930	13,761	0	(13,761)	(100.00%)
10005300-63330	Spec Dept Exp - Gold Ridge	0	500	0	(500)	(100.00%)
10005300-63200	Liability Ins Premium-GR	1,091	1,080	0	(1,080)	(100.00%)
	63 Operational Expense	1,091	1,580	0	(1,580)	(100.00%)
10005300-64000	Contract Svcs - Gold Ridge	1,130	1,200	0	(1,200)	(100.00%)
10005300-64015	Contract Instructors-Gold Ridg	0	4,739	0	(4,739)	(100.00%)
	64 Contract-Profess Services	1,130	5,939	0	(5,939)	(100.00%)
10005300-65210	Repairs & Maint Routine-GldRdg	263	1,500	0	(1,500)	(100.00%)
10005300-65200	Property Ins Premium - GR	4,981	6,095	0	(6,095)	(100.00%)
	63 Operational Expense	5,245	7,595	0	(7,595)	(100.00%)
10005300-65310	PG&E - Gold Ridge	15,918	16,000	0	(16,000)	(100.00%)
10005300-65320	Water Costs - Gold Ridge	12,942	15,000	0	(15,000)	(100.00%)
	63 Operational Expense	28,860	31,000	0	(31,000)	(100.00%)

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Revenue Total		16,010	26,603	0	(26,603)	(100.00%)
Expenditure Total		72,394	88,114	0	(88,114)	(100.00%)
5300	Gold Ridge Rec Center, net	56,383	61,511	0	(61,511)	(100.00%)

*Gold Ridge Recreation Center budget has been relocated to Community Centers in the Community Services Department budget.

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Rohnert Park Community Center*						
5300						
10005300-50281	Facility Rentals - RPCC	16,974	72,000	0	(72,000)	(100.00%)
	47 Interest & Rentals	16,974	72,000	0	(72,000)	(100.00%)
10005300-50305	Pottery Class - RPCC	0	11,250	0	(11,250)	(100.00%)
10005100-50279	Contract Class - RPCC	75,313	194,000	0	(194,000)	(100.00%)
10005700-50287	Field Fees - RPCC	9,839	31,030	0	(31,030)	N/A
10005100-50291	Community Event Revenue	2,884	9,000	0	(9,000)	(100.00%)
	48 Charges for Services	88,036	245,280	0	(245,280)	(100.00%)
10005300-50339	Other Income - RPCC	(7,074)	0	0	0	N/A
	52 Donations and Misc	(7,074)	0	0	0	N/A
10005300-61200	Munis Supplemental Earnings	5,016	0	0	0	N/A
10005300-61000	Salaries - RPCC	181,000	310,259	0	(310,259)	(100.00%)
10005300-61200	Longevity - RPCC	986	1,327	0	(1,327)	(100.00%)
10005300-61551	Standby Wknight - RPCC	111	0	0	0	N/A
10005300-61100	1000 hr NonPersable - RPCC	64,173	48,146	0	(48,146)	(100.00%)
10005300-61150	PT Persable - RPCC	360	24,138	0	(24,138)	(100.00%)
10005300-61600	OT Salaries - RPCC	2,564	3,600	0	(3,600)	(100.00%)
10005300-61300	Education Stipnd - RPCC	996	1,441	0	(1,441)	(100.00%)
	61 Salaries	255,207	388,911	0	(388,911)	(100.00%)
10005300-61200	Admin Payoff - RPCC	455	2,054	0	(2,054)	(100.00%)
10005300-62200	Munis Health	6,651	0	0	0	N/A
10005300-62680	PERS Employer - RPCC	53,058	85,288	0	(85,288)	(100.00%)
10005300-62200	Alt Ben ICMA - RPCC	303	420	0	(420)	(100.00%)
10005300-62720	RHSA Plan - RPCC	2,365	3,360	0	(3,360)	(100.00%)
10005300-62200	Kaiser Hlth Ins - RPCC	16,093	31,524	0	(31,524)	(100.00%)
10005300-62230	Eye Care - RPCC	329	470	0	(470)	(100.00%)
10005300-62250	Dental - RPCC	2,174	3,131	0	(3,131)	(100.00%)
10005300-62100	Medicare - RPCC	3,807	5,094	0	(5,094)	(100.00%)
10005300-62200	Sutter Hlth Ins - RPCC	0	318	0	(318)	(100.00%)
10005300-62240	Life Ins - RPCC	616	1,051	0	(1,051)	(100.00%)
10005300-62600	LTDisability - RPCC	1,137	1,738	0	(1,738)	(100.00%)
10005300-62620	STDIsability - RPCC	629	959	0	(959)	(100.00%)
10005300-62260	EAP - RPCC	76	104	0	(104)	(100.00%)
10005300-61200	Auto Allowance - RPCC	1,981	7,342	0	(7,342)	(100.00%)
10005300-62800	Workers Comp - RPCC	18,423	28,020	0	(28,020)	(100.00%)
	62 Benefits	108,095	170,873	0	(170,873)	(100.00%)
10005300-63110	Office Supplies - RPCC	63	1,500	0	(1,500)	(100.00%)
10005300-63100	Postage & Shipping - RPCC	2	500	0	(500)	(100.00%)
10005300-63415	Bank Charges - RPCC	4,105	5,000	0	(5,000)	(100.00%)
10005300-63330	Pottery Exp - RPCC	1,632	11,000	0	(11,000)	(100.00%)
10005300-63330	Spec Dept Exp - RPCC	1,244	5,100	0	(5,100)	(100.00%)

Community Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10005300-63395	License Permit & Fees - RPCC	2,165	1,500	0	(1,500)	(100.00%)
10005300-63150	Publicity - RPCC	9,671	11,000	0	(11,000)	(100.00%)
10005300-63310	Dues & Subscription - RPCC	114	800	0	(800)	(100.00%)
10005300-63160	Softwr License & Maint - RPCC	19,040	19,040	0	(19,040)	(100.00%)
10005300-63320	Community Event Expenses -RPCC	57	0	0	0	N/A
10005300-63250	Equip Lease - RPCC	7,867	8,034	0	(8,034)	(100.00%)
10005300-63200	Liability Ins Premium- RPCC	9,900	10,502	0	(10,502)	(100.00%)
10005300-63610	Training & Travel - RPCC	0	3,500	0	(3,500)	(100.00%)
	63 Operational Expense	55,860	77,476	0	(77,476)	(100.00%)
10005300-64000	Contract Svcs - RPCC	4,533	5,600	0	(5,600)	(100.00%)
10005300-64015	Contract Instructors - RPCC	68,746	135,800	0	(135,800)	(100.00%)
10005300-63900	Recruitment - RPCC	302	1,000	0	(1,000)	(100.00%)
	64 Contract-Profess Services	73,581	142,400	0	(142,400)	(100.00%)
10005300-65000	IT Services - RPCC	38,398	47,498	0	(47,498)	(100.00%)
	66 Information Technology	38,398	47,498	0	(47,498)	(100.00%)
10005300-65130	Gas & Oil - RPCC	276	500	0	(500)	(100.00%)
10005300-65100	Vehicle Ins-RPCC	0	345	0	(345)	(100.00%)
10005300-65110	Fleet Services - RPCC	2,773	6,216	0	(6,216)	(100.00%)
10005300-65140	Vehicle Replamt Charges- RPCC	0	4,155	0	(4,155)	(100.00%)
	65 Vehicle Expenses	3,049	11,216	0	(11,216)	(100.00%)
10005300-65210	Repairs & Maint Routine -RPCC	6,817	11,000	0	(11,000)	(100.00%)
10005300-64000	Janitorial Services - ComCtr	358	7,100	0	(7,100)	(100.00%)
10005300-65200	Property Ins Premium RPCC	15,269	18,694	0	(18,694)	(100.00%)
	63 Facilities	22,444	36,794	0	(36,794)	(100.00%)
10005300-65310	PG&E - RPCC	29,748	38,000	0	(38,000)	(100.00%)
10005300-65320	Water Costs - RPCC	5,428	9,500	0	(9,500)	(100.00%)
10005300-65300	Telephone & Internet - RPCC	3,512	0	0	0	N/A
10005300-65300	Cell Phone - RPCC	475	500	0	(500)	(100.00%)
	63 Operational Expense	39,162	48,000	0	(48,000)	(100.00%)
Revenue Total		97,935	317,280	0	(317,280)	(100.00%)
Expenditure Total		595,797	923,168	0	(923,168)	(100.00%)
5300	RP Community Center, net	(497,861)	(605,888)	0	605,888	(100.00%)

*Rohnert Park Community Center budget has been relocated to Community Centers in the Community Services Department budget.

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Burton Recreation Center*						
5300						
10005300-50271	Rental Revenue - BARC	0	25,000	0	(25,000)	(100.00%)
	47 Interest & Rentals	0	25,000	0	(25,000)	(100.00%)
				0		
10005100-50091	Summer Camp Rev - BARC	68,071	40,000	0	(40,000)	(100.00%)
	48 Charges for Services	68,071	40,000	0	(40,000)	(100.00%)
				0		
10005300-50339	Other Income - BARC	1	0	0	0	N/A
	52 Donations and Misc	1	0	0	0	N/A
10005300-61000	Salaries - BARC	22,200	31,082	0	(31,082)	(100.00%)
10005300-61551	Standby Wknight - BARC	60	0	0	0	N/A
10005300-61100	1000 hr NonPersable - BARC	19,283	35,863	0	(35,863)	(100.00%)
10005300-61600	OT Salaries - BARC	818	800	0	(800)	(100.00%)
10005300-61300	Education Stipend - BARC	12	108	0	(108)	(100.00%)
	61 Salaries	42,373	67,853	0	(67,853)	(100.00%)
				0		
10005300-61200	Admin Payoff - BARC	0	84	0	(84)	(100.00%)
10005300-62680	PERS Employer - BARC	7,459	8,805	0	(8,805)	(100.00%)
10005300-62720	RHSA Plan - BARC	360	480	0	(480)	(100.00%)
10005300-62200	Kaiser Hlth Ins - BARC	2,713	3,126	0	(3,126)	(100.00%)
10005300-62230	Eye Care - BARC	52	69	0	(69)	(100.00%)
10005300-62250	Dental - BARC	345	462	0	(462)	(100.00%)
10005300-62100	Medicare - BARC	618	971	0	(971)	(100.00%)
10005300-62200	Sutter Hlth Ins - BARC	0	318	0	(318)	(100.00%)
10005300-62240	Life Ins - BARC	82	116	0	(116)	(100.00%)
10005300-62600	LTDDisability - BARC	131	183	0	(183)	(100.00%)
10005300-62620	STDDisability - BARC	72	101	0	(101)	(100.00%)
10005300-62260	EAP - BARC	17	15	0	(15)	(100.00%)
10005300-61200	Auto Allowance - RPCC	198	262	0	(262)	(100.00%)
10005300-62800	Workers Comp - BARC	6,541	8,446	0	(8,446)	(100.00%)
	62 Benefits	18,588	23,438	0	(23,438)	(100.00%)
				0		
10005300-63330	Spec Dept Exp -BARC	4,869	16,000	0	(16,000)	(100.00%)
10005300-63200	Liability Ins Premium - BARC	2,284	2,494	0	(2,494)	(100.00%)
	63 Operational Expense	7,153	18,494	0	(18,494)	(100.00%)
				0		
10005300-63200	Contract Svcs - BARC	158	950	0	(950)	(100.00%)
	64 Contract-Profess Services	158	950	0	(950)	(100.00%)
10005300-65210	Repairs & Maint Routine -BARC	1,758	0	0	0	N/A
10005300-65220	Rpr & Maint Non-Routine -BARC	0	3,000	0	(3,000)	(100.00%)
10005300-64000	Janitorial Services - BARC	0	4,500	0	(4,500)	(100.00%)
10005300-65200	Property Ins Premium - BARC	4,802	5,874	0	(5,874)	(100.00%)
	63 Facilities	6,560	13,374	0	(13,374)	(100.00%)

Community Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10005300-65310	PG&E - BARC	2,361	10,700	0	(10,700)	(100.00%)
10005300-65320	Water Costs - BERC	3,449	9,000	0	(9,000)	(100.00%)
10005300-65300	Telephone & Internet - BARC	284	350	0	(350)	(100.00%)
	63 Operational Expense	6,094	20,050	0	(20,050)	(100.00%)
Revenue Total		68,072	65,000	0	(65,000)	(100.00%)
Expenditure Total		80,926	144,159	0	(144,159)	(100.00%)
5300	Burt Ave Rec Center, net	(12,854)	(79,159)	0	79,159	(100.00%)

*Burton Recreation Center budget has been relocated to Community Centers in the Community Services Department budget.

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Lady Bug Recreation Building*						
5300						
10005300-50281	Rental Revenue - LBRC	(2,653)	11,500	0	(11,500)	(100.00%)
	47 Interest & Rentals	(2,653)	11,500	0	(11,500)	(100.00%)
10005300-61000	Salaries - LBRC	2,956	4,152	0	(4,152)	(100.00%)
10005300-61551	Standby Wknight - LBRC	60	0	0	0	N/A
10005300-61600	OT Salaries - LBRC	17	17	0	(17)	(100.00%)
10005300-61300	Education Stipend - LBRC	12	108	0	(108)	(100.00%)
	61 Salaries	3,045	4,277	0	(4,277)	(100.00%)
10005300-62680	PERS Employer - LBRC	997	1,348	0	(1,348)	(100.00%)
10005300-62200	Kaiser Hlth Ins - LBRC	380	0	0	0	N/A
10005300-62230	Eye Care - LBRC	6	8	0	(8)	(100.00%)
10005300-62250	Dental - LBRC	37	51	0	(51)	(100.00%)
10005300-62100	Medicare - LBRC	43	62	0	(62)	(100.00%)
10005300-62200	Sutter Hlth Ins - LBRC	0	318	0	(318)	(100.00%)
10005300-62240	Life Ins - LBRC	8	12	0	(12)	(100.00%)
10005300-62600	LTDisability - LBRC	17	24	0	(24)	(100.00%)
10005300-62620	STDisability - LBRC	10	13	0	(13)	(100.00%)
10005300-62260	EAP - LBRC	2	2	0	(2)	(100.00%)
10005300-62800	Workers Comp - LBRC	365	406	0	(406)	(100.00%)
	62 Benefits	1,864	2,244	0	(2,244)	(100.00%)
10005300-63200	Liability Ins Premium - LBRC	302	242	0	(242)	(100.00%)
	63 Operational Expense	302	242	0	(242)	(100.00%)
10005300-64015	Contract Svcs - LBRC	53	106	0	(106)	(100.00%)
	64 Contract-Profess Services	53	106	0	(106)	(100.00%)
10005300-65210	Repairs & Maint Routine -LBRC	61	500	0	(500)	(100.00%)
10005300-65220	Property Ins Premium - Ladybug	880	1,077	0	(1,077)	(100.00%)
	63 Operational Expense	941	1,577	0	(1,577)	(100.00%)
10005300-65310	PG&E LBRC	2,009	4,750	0	(4,750)	(100.00%)
	63 Operational Expense	2,009	4,750	0	(4,750)	(100.00%)
	Revenue Total	(2,653)	11,500	0	(11,500)	(100.00%)
	Expenditure Total	8,214	13,196	0	(13,196)	(100.00%)
5300	Lady Bug Rec Building, net	10,867	1,696	0	(1,696)	(100.00%)
	Revenue Total	179,364	420,383	222,900	(197,483)	(88.60%)
	Expenditure Total	757,330	1,168,637	254,369	(914,268)	(359.43%)
5300	Community Centers, net	577,966	748,254	31,469	(716,785)	(2277.75%)

*Lady Bug Recreation Building budget has been relocated to Community Centers in the Community Services Department budget.

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Senior Center						
5400						
10005400--50107	Rents & Royalties - SrC	2,650	21,932	30,000	8,068	36.79%
10005400--50171	Charges for Services- SrC	0	0	1,600	1,600	N/A
10005400--50205	Memberships - SrC	395	825	3,000	2,175	263.64%
10005400--50279	Contract Classes - SrC	354	1,500	0	(1,500)	(100.00%)
10005400--50289	Excursions - SrC	0	803	0	(803)	(100.00%)
10005400--50291	Special Activies - SrC	1	2,035	0	(2,035)	(100.00%)
10005400--50325	Ad Revenue-SCAN - SrC	0	540	540	0	0.00%
10005400--50327	Mini Bus - SrC	0	220	0	(220)	(100.00%)
	48 Charges for Services	3,400	27,855	35,140	7,285	26.15%
10005400-50335	Donations - SrC	2,415	3,000	3,000	0	0.00%
10005400-50171	Charges for services - SrC	14	1,600	0	(1,600)	(100.00%)
	52 Donations and Misc	2,429	4,600	3,000	(1,600)	(34.78%)
10005400-61200	Munis Supplemental Earnings	245	488	0	(488)	(100.00%)
10005400-61000	Salaries - SrC	86,548	91,320	0	(91,320)	(100.00%)
10005400-61551	Standby Wknight - SrC	60	0	0	0	N/A
10005400-61100	1000 hr NonPersable - SrC	305	10,238	0	(10,238)	(100.00%)
10005400-61150	PT Persable - SrC	0	24,577	0	(24,577)	(100.00%)
10005400-61600	OT Salaries - SrC	1,316	1,300	0	(1,300)	(100.00%)
10005400-61300	Education Stipend - SrC	12	108	0	(108)	(100.00%)
	61 Salaries	88,486	128,031	0	(128,031)	(100.00%)
10005400-61200	Admin Payoff - SrC	0	168	0	(168)	(100.00%)
10005400-62200	Munis Health	3,588	0	0	0	N/A
10005400-62680	PERS Employer - SrC	22,401	31,489	0	(31,489)	(100.00%)
10005400-62720	RHSA Plan - SrC	1,203	1,260	0	(1,260)	(100.00%)
10005400-62200	Kaiser Hlth Ins - SrC	10,430	13,566	0	(13,566)	(100.00%)
10005400-62230	Eye Care - SrC	160	169	0	(169)	(100.00%)
10005400-62250	Dental - SrC	1,056	1,129	0	(1,129)	(100.00%)
10005400-62100	Medicare - SrC	1,255	1,831	0	(1,831)	(100.00%)
10005400-62200	Sutter Hlth Ins - SrC	0	318	0	(318)	(100.00%)
10005400-62240	Life Ins - SrC	266	277	0	(277)	(100.00%)
10005400-62600	LTDDisability - SrC	510	538	0	(538)	(100.00%)
10005400-62620	STDDisability - SrC	281	297	0	(297)	(100.00%)
10005400-62260	EAP - SrC	41	37	0	(37)	(100.00%)
10005400-61200	Auto Allowance - SrC	396	524	0	(524)	(100.00%)
10005400-62800	Workers Comp - SrC	10,168	10,306	0	(10,306)	(100.00%)
	62 Benefits	51,755	61,909	0	(61,909)	(100.00%)
10005400-63110	Office Supplies - SrC	22	800	800	0	0.00%
10005400-63100	Postage & Shipping - SrC	0	625	200	(425)	(68.00%)
10005400-63330	Spec Dept Exp - SrC	352	0	3,000	3,000	N/A
10005400-63200	Publicity - SrC	62	0	0	0	N/A
10005400-63250	Equip Lease - SrC	4,889	4,496	4,496	0	0.00%

Community Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10005400-63200	Liability Ins Premium - SrC	4,392	3,924	3,401	(523)	(13.33%)
	63 Operational Expense	9,717	9,845	11,897	2,052	20.84%
10005400-64000	Contract Svcs - SrC	173	0	7,700	7,700	N/A
10005400-64015	Contract Instructors - SrC	0	2,300	0	(2,300)	(100.00%)
10005400-63900	Recruitment - SrC	96	200	0	(200)	(100.00%)
	64 Contract-Profess Services	269	2,500	7,700	5,200	208.00%
10005400-65000	IT Services -SrC	12,876	15,863	0	(15,863)	(100.00%)
	66 Information Technology	12,876	15,863	0	(15,863)	(100.00%)
10005400-65130	Gas & Oil - SrC	189	0	0	0	N/A
10005400-65120	Vehicle Rep & Maint - SrC	28	0	0	0	N/A
10005400-65100	Auto Ins - Sr C	304	345	382	37	10.72%
10005400-65110	Fleet Services - SrC	9,949	9,431	7,841	(1,590)	(16.86%)
10005400-65140	Vehicle Rplcmnt Charges-SrC	3,786	3,785	3,785	0	0.00%
	65 Vehicle Expenses	14,255	13,561	12,008	(1,553)	(11.45%)
10005400-65210	Repairs & Maint Routine - SrC	1,093	0	0	0	N/A
10005400-65220	Rpr & Maint Non-Routine - SrC	11,502	200	0	(200)	(100.00%)
	63 Operational Expense	12,595	200	0	(200)	(100.00%)
10005400-65310	PG&E - SrC	15,181	15,000	29,240	14,240	94.93%
10005400-65320	Water Costs- SrC	4,800	4,000	7,020	3,020	75.50%
10005400-65300	Telephone & Internet - SrC	1,133	641	780	139	21.68%
10005400-65300	Cell Phone - SrC	267	280	0	(280)	(100.00%)
	63 Operational Expense	21,381	19,921	37,040	17,119	85.93%
Revenue Total		5,829	32,455	38,140	5,685	17.52%
Expenditure Total		211,334	251,830	68,645	(183,185)	(72.74%)
5400	Senior Center, net	(205,506)	(219,375)	(30,505)	188,870	(86.09%)

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Aquatics						
5600						
10005600-50271	Aquatics Rentals	0	0	4,000	14,240	N/A
	47 Interest & Rentals	0	0	4,000	4,000	N/A
10005600-50265	Admissions - Lap Swim	29,967	25,000	20,000	(5,000)	(20.00%)
10005600-50267	Admissions - Rec Swim	4,119	5,500	21,000	15,500	281.82%
10005600-50315	Concessions - Aquatics	104	950	2,700	1,750	184.21%
10005600-50271	Rentals - Aquatics	26,500	26,000	0	(26,000)	(100.00%)
10005600-50273	Lessons - Aquatics	21,772	65,000	81,000	16,000	24.62%
	48 Charges for Services	82,462	122,450	124,700	2,250	1.84%
10005600-61200	Munis Supplemental Earnings	1,102	0	0	0	N/A
10005600-61000	Salaries - Aquatics	71,744	77,493	0	(77,493)	(100.00%)
10005600-61200	Longevity - Aquatics	986	1,327	0	(1,327)	(100.00%)
10005600-61551	Standby Wknight - Aquatics	241	0	0	0	N/A
10005600-61100	1000 hr NonPersable - Aquatics	156,161	201,574	0	(201,574)	(100.00%)
10005600-61600	OT Salaries - Aquatics	204	4,400	0	(4,400)	(100.00%)
10005600-61300	Education Stipend - Aquatics	737	1,126	0	(1,126)	(100.00%)
	61 Salaries	231,174	285,920	0	(285,920)	(100.00%)
10005600-61200	Admin Payoff - Aquatics	160	427	0	(427)	(100.00%)
10005600-62200	Munis Health	2,648	0	0	0	N/A
10005600-62680	PERS Employer - Aquatics	18,901	25,300	0	(25,300)	(100.00%)
10005600-62200	Alt Bene ICMA - Aquatics	303	420	0	(420)	(100.00%)
10005600-62720	RHSA Plan - Aquatics	598	600	0	(600)	(100.00%)
10005600-62200	Kaiser Hlth Ins - Aquatics	8,234	9,000	0	(9,000)	(100.00%)
10005600-62230	Eye Care - Aquatics	114	123	0	(123)	(100.00%)
10005600-62250	Dental - Aquatics	756	821	0	(821)	(100.00%)
10005600-62100	Medicare - Aquatics	3,347	4,082	0	(4,082)	(100.00%)
10005600-62200	Sutter Hlth Ins - Aquatics	0	1,272	0	(1,272)	(100.00%)
10005600-62240	Life Ins - Aquatics	230	243	0	(243)	(100.00%)
10005600-62600	LTD Disability - Aquatics	436	456	0	(456)	(100.00%)
10005600-62620	STD Disability - Aquatics	242	252	0	(252)	(100.00%)
10005600-62260	EAP - Aquatics	30	27	0	(27)	(100.00%)
10005600-61200	Auto Allowance- Aquatics	990	1,311	0	(1,311)	(100.00%)
10005600-62800	Workers Comp - Aquatics	33,464	35,998	0	(35,998)	(100.00%)
	62 Benefits	70,452	80,332	0	(80,332)	(100.00%)
10005600-63330	Spec Dept Exp - Aquatics	7,409	8,000	9,500	1,500	18.75%
10005600-63331	Pool Chemicals - Aquatics	35,772	27,000	0	(27,000)	(100.00%)
10005600-63395	License, Permits Fees-Aquatics	5,223	5,600	5,600	0	0.00%
10005600-63150	Publicity - Aquatics	351	0	0	0	N/A
10005600-63335	Concession Purchases-Aquatics	0	1,000	0	(1,000)	(100.00%)
10005600-63255	Equipment under 5K-Aquatics	1,489	2,500	2,500	0	0.00%
10005600-63200	Liability Ins Premium-Aquatics	12,342	9,584	8,885	(699)	(7.29%)
10005600-63600	Meetings & Travel - Aquatics	0	0	555	555	N/A

Community Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10005600-63610	Training & Travel - Aquatics	1,842	3,500	3,500	0	0.00%
	63 Operational Expense	64,428	57,184	30,540	(26,644)	(46.59%)
10005600-64000	Contract Svcs - Aquatics	1,380	5,000	14,750	9,750	195.00%
10005600-63900	Recruitment - Aquatics	1,813	1,400	1,400	0	0.00%
	64 Contract-Profess Services	3,193	6,400	16,150	9,750	152.34%
10005600-65000	IT Services - Aquatics	6,897	8,116	0	(8,116)	(100.00%)
	66 Information Technology	6,897	8,116	0	(8,116)	(100.00%)
10005600-65210	Repairs & Maint Routine-Aquati	4,026	0	0	0	N/A
10005600-65220	Rpr & Maint Non-Routine-Aquati	14,245	18,000	0	(18,000)	(100.00%)
10005600-65200	Property Ins Premium- Aquatics	5,706	6,998	7,835	837	11.96%
	63 Facilities	23,977	24,998	7,835	(17,163)	(68.66%)
10005600-65310	PG&E - Aquatics	71,226	70,000	84,130	14,130	20.19%
10005600-65320	Water Costs - Aquatics	14,557	18,000	19,800	1,800	10.00%
10005600-65300	Telephone & Interne-Aquatics	5,208	6,660	5,000	(1,660)	(24.92%)
	63 Operational Expense	90,991	94,660	108,930	14,270	15.08%
10005600-65600	Equip over 5K - Aquatics	0	13,000	0	(13,000)	(100.00%)
	80 Capital Outlay	0	13,000	0	(13,000)	(100.00%)
Revenue Total		82,462	122,450	128,700	6,250	5.10%
Expenditure Total		491,112	570,610	163,455	(407,155)	(71.35%)
5600	Aquatics, net	408,650	448,160	34,755	(413,405)	(92.24%)

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Sports Center						
5500						
10005500-50271	Facility Rental - SpC	25,609	28,000	17,000	(11,000)	(39.29%)
	47 Interest & Rentals	25,609	28,000	17,000	(11,000)	(39.29%)
10005500-50279	Contract Svc - SpC	5,808	2,000	5,500	3,500	175.00%
10005500-50285	Other Drop-In fee -SpC	250	2,000	6,800	4,800	240.00%
10005500-50287	Adult Registrat - SpC	944	30,000	0	(30,000)	(100.00%)
10005500-50295	Memberships - SpC	101,791	305,000	305,000	0	0.00%
10005500-50297	Open Gym - SpC	4,163	22,000	27,000	5,000	22.73%
10005500-50315	Concession Sales - SpC	962	11,000	13,500	2,500	22.73%
10005500-50303	Drop-In Child Cr - SpC	0	500	500	0	0.00%
	48 Charges for Services	113,918	372,500	358,300	(14,200)	(3.81%)
10005500-50351	Prior Year Revenue - SpC	(18)	0		0	N/A
	52 Donations and Misc	(18)	0	0	0	N/A
10005500-61200	Munis Supplemental Earnings	2,986	0	0	0	N/A
10005500-61000	Salaries - SpC	125,252	116,794	0	(116,794)	(100.00%)
10005500-61200	Longevity - SpC	492	664	0	(664)	(100.00%)
10005500-61551	Standby Wknight - SpC	60	0	0	0	N/A
10005500-61100	1000 hr NonPersable - SpC	14,695	137,055	0	(137,055)	(100.00%)
10005500-61150	PT Persable - SpC	9,606	49,155	0	(49,155)	(100.00%)
10005500-61600	OT Salaries - SpC	737	3,000	0	(3,000)	(100.00%)
10005500-61300	Education Stipend - SpC	462	612	0	(612)	(100.00%)
	61 Salaries	154,290	307,280	0	(307,280)	(100.00%)
10005500-61200	Admin Payoff - SpC	80	423	0	(423)	(100.00%)
10005500-62200	Munis Health	2,262	0	0	0	N/A
10005500-62680	PERS Employer - SpC	34,814	50,068	0	(50,068)	(100.00%)
10005500-62200	Alt Bene ICMA - SpC	153	210	0	(210)	(100.00%)
10005500-62720	RHSA Plan - SpC	1,521	1,500	0	(1,500)	(100.00%)
10005500-62200	Kaiser Hlth Ins - SpC	10,869	12,606	0	(12,606)	(100.00%)
10005500-62230	Eye Care - SpC	210	216	0	(216)	(100.00%)
10005500-62250	Dental - SpC	1,394	1,437	0	(1,437)	(100.00%)
10005500-62100	Medicare - SpC	2,247	4,412	0	(4,412)	(100.00%)
10005500-62200	Sutter Hlth Ins - SpC	0	318	0	(318)	(100.00%)
10005500-62240	Life Ins - SpC	389	393	0	(393)	(100.00%)
10005500-62600	LTDIsability - SpC	750	743	0	(743)	(100.00%)
10005500-62620	STDIsability - SpC	412	410	0	(410)	(100.00%)
10005500-62260	EAP - SpC	52	48	0	(48)	(100.00%)
10005500-61200	Auto Allowance- SpC	1,188	1,311	0	(1,311)	(100.00%)
10005500-62800	Workers Comp - SpC	28,819	37,899	0	(37,899)	(100.00%)
	62 Benefits	85,160	111,994	0	(111,994)	(100.00%)
10005500-63110	Office Supplies - SpC	590	2,000	2,000	0	0.00%
10005500-63100	Postage & Shipping - SpC	57	250	250	0	0.00%

Community Services

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10005500-63415	Bank Charges - SpC	7,859	12,500	0	(12,500)	(100.00%)
10005500-63435	Cash Long or Short - SpC	(43)	0	0	0	N/A
10005500-63330	Spec Dept Exp - SpC	1,344	1,200	6,750	5,550	462.50%
10005500-63330	Sports Supplies - SpC	1,835	2,914	0	(2,914)	(100.00%)
10005500-63150	Publicity - SpC	443	0	0	0	N/A
10005500-63310	Dues & Subscription - SpC	30	0	0	0	N/A
10005500-63335	Concession Purchases - SpC	1,240	5,750	0	(5,750)	(100.00%)
10005500-63160	Softwr License & Maint - SpC	0	0	110	110	N/A
10005500-63255	Sm Tools & Equip - SpC	14	0	0	0	N/A
10005500-63320	Community Events-Sports Center	0	8,000	8,000	0	0.00%
10005500-63250	Equip Lease - SpC	3,847	3,300	3,300	0	0.00%
10005500-63200	Liability Ins Premium - SpC	10,970	10,774	10,774	0	0.00%
	63 Operational Expense	28,187	46,688	31,184	(15,504)	(33.21%)
10005500-64000	Contract Svcs - SpC	2,585	24,900	0	(24,900)	(100.00%)
10005500-64015	Contract Instructors - SpC	474	1,600	0	(1,600)	(100.00%)
10005500-63900	Recruitment - SpC	224	1,000	0	(1,000)	(100.00%)
	64 Contract-Profess Services	3,283	27,500	0	(27,500)	(100.00%)
10005500-65000	IT Services - SpC	24,891	31,381	0	(31,381)	(100.00%)
	66 Information Technology	24,891	31,381	0	(31,381)	(100.00%)
1000550065110	Gas & Oil - SpC	58	200	0	(200)	(100.00%)
1000550065130	Fleet Services - SpC	2,773	0	0	0	N/A
	65 Vehicle Expenses	2,831	200	0	(200)	(100.00%)
10005500-65210	Repairs & Maint Routine - SpC	3,148	12,000	0	(12,000)	(100.00%)
10005500-65200	Property Ins Premium - SpC	21,994	26,905	30,154	3,249	12.08%
	63 Facilities	25,142	38,905	30,154	(8,751)	(22.49%)
10005500-65310	PG&E - SpC	27,513	65,000	76,700	11,700	18.00%
10005500-65320	Water Costs - SpC	7,190	10,200	11,220	1,020	10.00%
10005500-65300	Telephone & Internet - SpC	6,302	8,000	8,000	0	0.00%
	63 Operational Expense	41,006	83,200	95,920	12,720	15.29%
Revenue Total		139,509	400,500	375,300	(25,200)	(6.29%)
Expenditure Total		364,789	647,148	157,258	(489,890)	(75.70%)
5500	Sports Center, net	(225,280)	(246,648)	218,042	464,690	(188.40%)

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Parks Rentals						
100057000						
10005700-50287	CS Parks Adult Registration	0	0	40,275	40,275	N/A
		0	0	40,275	40,275	N/A
Revenue Total		0	0	40,275	40,275	N/A
Expenditure Total		0	0	0	0	N/A
5700	Parks Rentals, net	0	0	(40,275)	(40,275)	N/A

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Performing Arts Center						
10005200						
10005200-50271	Rentals - PAC	2,276	50,000	120,000	70,000	140.00%
	47 Interest & Rentals	2,276	50,000	120,000	70,000	140.00%
10005200-50279	Contract Classes - PAC	0	0	3,000	3,000	N/A
10005200-50305	Youth Program - PAC	0	0	58,000	58,000	N/A
10005200-50311	Box Office Fees - PAC	0	5,000	33,000	28,000	560.00%
	48 Charges for Services	0	5,000	94,000	89,000	1780.00%
10005200-50330	Donations-Non Cash Rev	75,000	0	0	0	N/A
10005200-50333	RPF Donations - PAC	11,480	12,000	0	(12,000)	(100.00%)
10005200-50335	Donations - PAC	0	5,000	12,000	7,000	140.00%
10005200-50343	Sponsorships - PAC	0	3,000	3,000	0	0.00%
	52 Donations and Misc	86,480	20,000	15,000	(5,000)	(25.00%)
10005200-61200	Munis Supplmntl Earning - PAC	5,796	0	0	0	N/A
10005200-61000	Salaries - PAC	235,833	237,050	0	(237,050)	(100.00%)
10005200-61100	1000 hr NonPersable - PAC	7,311	26,455	0	(26,455)	(100.00%)
10005200-61150	PT Persable - PAC	0	45,000	0	(45,000)	(100.00%)
10005200-61600	OT Salaries - PAC	123	1,000	0	(1,000)	(100.00%)
	61 Salaries	249,063	309,505	0	(309,505)	(100.00%)
10005200-61200	Admin Payoff - PAC	0	1,027	0	(1,027)	(100.00%)
10005200-62200	Munis Health	9,507	0	0	0	N/A
10005200-62680	PERS Employer - PAC	63,166	87,093	0	(87,093)	(100.00%)
10005200-62720	RHSA Plan - PAC	2,578	2,520	0	(2,520)	(100.00%)
10005200-62200	Kaiser Hlth Ins - PAC	19,554	26,160	0	(26,160)	(100.00%)
10005200-62230	Eye Care - PAC	478	485	0	(485)	(100.00%)
10005200-62250	Dental - PAC	3,167	3,234	0	(3,234)	(100.00%)
10005200-62100	Medicare - PAC	3,513	4,750	0	(4,750)	(100.00%)
10005200-62200	Sutter Hlth Ins - PAC	4,770	6,360	0	(6,360)	(100.00%)
10005200-62240	Life Ins - PAC	759	763	0	(763)	(100.00%)
10005200-62600	LTDisability - PAC	1,421	1,451	0	(1,451)	(100.00%)
10005200-62620	STDisability - PAC	785	801	0	(801)	(100.00%)
10005200-62260	EAP - PAC	117	107	0	(107)	(100.00%)
10005200-61200	Auto Allowance - PAC	594	524	0	(524)	(100.00%)
10005200-62800	Workers Comp - PAC	26,051	26,603	0	(26,603)	(100.00%)
	62 Benefits	136,460	161,878	0	(161,878)	(100.00%)
10005200-63110	Office Supplies - PAC	704	1,500	1,500	0	0.00%
10005200-63180	Box Office - PAC	379	2,500	3,000	500	20.00%
10005200-63100	Postage & Shipping - PAC	0	500	10,800	10,300	2060.00%
10005200-63405	Transaction Fees - PAC	0	5,000	15,000	10,000	200.00%
10005200-63415	Bank Charges - PAC	2,168	6,500	25,000	18,500	284.62%
10005200-63330	Spec Dept Exp -PAC	2,126	4,000	11,000	7,000	175.00%
10005200-63525	Donations-Non Cash - Exp	75,000	0	0	0	N/A

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
10005200-63140	Advertising - PAC	800	1,500	31,500	30,000	2000.00%
10005200-63310	Dues & Subscription - PAC	584	725	725	0	0.00%
10005200-63160	Softwr License & Maint - PAC	24	0	0	0	N/A
10005200-63120	Office Equip - PAC	1,307	0	0	0	N/A
10005200-63255	Sm Tools & Equip - PAC	107	0	0	0	N/A
10005200-63250	Equip Lease - PAC	5,481	5,400	5,400	0	0.00%
10005200-63200	Liability Ins Premium - PAC	12,533	12,656	9,573	(3,083)	(24.36%)
10005200-63331	Fundraising Expense - PAC	0	3,000	0	(3,000)	(100.00%)
	63 Operational Expense	101,214	43,281	113,498	70,217	162.24%
10005200-64000	Contract Svcs - PAC	1,057	2,000	84,800	82,800	4140.00%
10005200-64015	Contract Instructors - PAC	0	0	2,000	2,000	N/A
10005200-63900	Recruitment - PAC	0	900	2,900	2,000	222.22%
	64 Contract-Profess Services	1,057	2,900	89,700	86,800	2993.10%
10005200-65000	IT Services - PAC	44,262	55,199	0	(55,199)	(100.00%)
	66 Information Technology	44,262	55,199	0	(55,199)	(100.00%)
10005200-65130	Gas & Oil - PAC	132	300	300	0	0.00%
10005200-65100	Auto Insurance- PAC	0	180	199	19	10.56%
10005200-65110	Fleet Services - PAC	2,873	3,163	2,532	(631)	(19.95%)
	65 Vehicle Expenses	3,005	3,643	3,031	(612)	(16.80%)
10005200-63335	Repairs & Maint Routine-PAC	5,881	6,000	0	(6,000)	(100.00%)
10005200-65210	Rpr & Maint Non-Routine - PAC	1,959	1,500	0	(1,500)	(100.00%)
10005200-64000	Janitorial Svcs - PAC	0	14,000	0	(14,000)	(100.00%)
10005200-65200	Property Ins Premium - PAC	3,705	4,533	5,080	547	12.07%
	63 Facilities	11,545	26,033	5,080	(20,953)	(80.49%)
10005200-65310	PG&E - PAC	34,514	50,000	73,160	23,160	46.32%
10005200-65320	Water Costs - PAC	4,388	4,400	7,150	2,750	62.50%
10005200-65300	Telephone & Internet- PAC	1,616	2,000	1,800	(200)	(10.00%)
	63 Utilities	40,518	56,400	82,110	25,710	45.59%
10005200-44110	Transfer In fr RPF- PAC	0	0	18,275	18,275	N/A
	40 Transfers In	0	0	18,275	18,275	N/A
Revenue Total		86,480	75,000	247,275	172,275	229.70%
Expenditure Total		587,124	658,839	293,419	(365,420)	(55.46%)
5200	Performing Arts Center, net	500,643	583,839	46,144	(537,695)	(92.10%)

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Performing Arts Productions						
5200						
10005200-50309	Production/Theatre Admissions	0	100,000	190,000	90,000	90.00%
	48 Charges for Services	0	100,000	190,000	90,000	90.00%
10005200-61100	1000 hr NonPersab - Production	0	24,003	0	(24,003)	(100.00%)
	61 Salaries	0	24,003	0	(24,003)	(100.00%)
10005200-62100	Medicare - Production	0	348	0	(348)	(100.00%)
10005200-62800	Workers Comp - PAC Productions	0	3,696	0	(3,696)	(100.00%)
	62 Benefits	0	4,044	0	(4,044)	(100.00%)
10005200-63100	Postage & Shipping -Production	84	2,800	0	(2,800)	(100.00%)
10005200-63330	Spec Dept Exp - Production	27	3,000	0	(3,000)	(100.00%)
10005200-63140	Advertising - Productions	4,522	23,500	0	(23,500)	(100.00%)
10005200-63200	Liability Ins Premium-PAC Prod	1,781	1,458	0	(1,458)	(100.00%)
10005200-63331	Productions - Production	1,699	33,500	80,500	47,000	140.30%
	63 Operational Expense	8,112	64,258	80,500	16,242	25.28%
10005200-64000	Contract Svcs - Production	0	42,259	0	(42,259)	(100.00%)
10005200-64060	Volunteer Exp AB2257	0	0	35,365	35,365	N/A
	64 Contract-Profess Services	0	42,259	35,365	(6,894)	(16.31%)
Revenue Total		0	100,000	190,000	90,000	90.00%
Expenditure Total		8,112	134,564	115,865	(18,699)	(13.90%)
5200	Performing Arts Productions, net	8,112	34,564	(74,135)	(108,699)	(314.49%)

Community Services

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Performing Arts Programs						
5200						
10005200-50305	PAC Summer Youth Prgrm Revenue	14,830	15,000	0	(15,000)	(100.00%)
10005200-50305	PAC Winter Youth Prgrm Revenue	0	7,000	0	(7,000)	(100.00%)
	48 Charges for Services	14,830	22,000	0	(22,000)	(100.00%)
10005200-63140	Advertising - Youth Prgrms PAC	55	1,775	0	(1,775)	(100.00%)
10005200-63331	Production - Youth Prgrms PAC	838	7,500	0	(7,500)	(100.00%)
	63 Operational Expense	892	9,275	0	(9,275)	(100.00%)
10005200-64015	Contract Svcs -Youth Prog PAC	4,750	9,250	0	(9,250)	(100.00%)
	64 Contract-Profess Services	4,750	9,250	0	(9,250)	(100.00%)
	Revenue Total	14,830	22,000	0	(22,000)	(100.00%)
	Expenditure Total	5,642	18,525	0	(18,525)	(100.00%)
5200	Performing Arts Programs, net	9,188	3,475	0	(3,475)	(100.00%)
Total Performing Arts Center						
	Revenue Total	101,310	197,000	437,275	240,275	121.97%
	Expenditure Total	600,878	811,928	409,284	(402,644)	(49.59%)
5200	Performing Arts Center, net	499,568	614,928	(27,991)	(642,919)	(104.55%)
Total Community Services						
	Revenue Total	508,474	1,172,788	1,562,240	389,452	33.21%
	Expenditure Total	2,425,443	3,450,153	3,751,050	300,897	8.72%
	General Fund Net Cost	1,916,969	2,277,365	2,188,810	(88,555)	(3.89%)

OTHER GENERAL GOVERNMENT

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Tax Revenue	\$ 30,241,569	\$ 31,417,013	\$ 33,668,611	\$ 2,251,598
Intergovernmental Revenue	749,764	135,000	203,943	68,943
Interest and Rentals	1,989,028	788,337	786,280	(2,057)
Charges for Services	239,560	229,300	235,825	6,525
Cost Allocation Plan	381,842	335,549	193,455	(142,094)
License, Permits and fees	(3)	0	0	0
Donations and Miscellaneous	227,601	5,000	904,000	899,000
Transfers In	3,710,726	2,561,867	1,453,760	(1,108,107)
TOTAL SOURCES	\$ 37,540,086	\$ 35,472,066	\$ 37,445,874	\$ 1,973,808
EXPENDITURES				
Salaries	\$ 477,349	\$ 2,119,437	\$ 421,206	\$ (1,698,231)
Benefits	4,056,151	2,028,158	1,602,354	(425,804)
Operational Expense	488,688	1,224,370	1,100,973	(123,397)
Contractual/Professional Svc	1,000,818	1,539,050	777,289	(761,761)
Information Technology	14,481	16,510	20,424	3,914
Vehicle Expenses	350	500	0	(500)
Facilities	79,502	88,047	0	(88,047)
Utilities	112,332	151,140	0	(151,140)
Reimbursement	(1,498,622)	(1,534,836)	(1,688,758)	(153,922)
Transfers Out	2,428,766	2,800,000	6,823,533	4,023,533
TOTAL EXPENDITURES	\$ 7,159,814	\$ 8,432,376	\$ 9,057,021	\$ 624,645
Net Increase/(Decrease)	\$ 30,380,272	\$ 27,039,690	\$ 28,388,853	\$ 1,349,163

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
New System Development						
10001050						
10001050-61000	Salaries-System Dvlpmnt	179,515	411,633	233,770	(177,863)	(43.21%)
10001050-61600	OT Salaries - Sys Dvlpmnt	6,207	2,300	0	(2,300)	(100.00%)
10001050-61300	Munis Stipend - System Dvlpmnt	296	300	0	(300)	(100.00%)
10001050-62200	Alt Ben ICMA - Sys Dvlpmnt	0	4,200	0	(4,200)	(100.00%)
	61 Salaries	186,018	418,433	233,770	(184,663)	(44.13%)
10001050-62200	Munis Health	10,322	0	41,664	41,664	N/A
10001050-62680	PERS ER-System Dvlpmnt	62,176	108,288	42,158	(66,130)	(61.07%)
10001050-62200	Alt Bene Nationwide - Sys Dvlp	2,240	0	0	0	N/A
10001050-62720	RHSA Plan - System Dvlpmnt	1,870	5,400	3,600	(1,800)	(33.33%)
10001050-62200	Kaiser-System Dvlpmnt	11,520	47,160	0	(47,160)	(100.00%)
10001050-62230	Eye Care - System Dvlpmnt	437	385	423	38	9.87%
10001050-62250	Dental - System Dvlpmnt	2,081	2,567	2,604	37	1.44%
10001050-62100	Medicare-System Dvlpmnt	2,613	5,969	2,262	(3,707)	(62.10%)
10001050-62240	Life Ins - System Dvlpmnt	555	578	693	115	19.90%
10001050-62600	LTDisability-System Dvlpmnt	1,060	1,290	1,463	173	13.41%
10001050-62620	STDisability - System Dvlpmnt	585	712	808	96	13.48%
10001050-62260	EAP - System Dvlpmnt	130	85	34	(51)	(60.00%)
10001050-62800	Worker Comp-System Dvlpmnt	2,238	2,974	2,645	(329)	(11.06%)
	62 Benefits	97,826	175,408	98,354	(77,054)	(43.93%)
10001050-63330	Spec Dept Exp-System Dvlpmnt	7,195	10,000	5,000	(5,000)	(50.00%)
10001050-63160	Softwr Lic & Maint- System Dvlp	48,360	116,064	114,407	(1,657)	(1.43%)
10001050-63120	Office Equip - System Dvlpmnt	3,270	0	5,000	5,000	N/A
10001050-63200	Liability Insurance	0	4,616	7,150	2,534	54.90%
	63 Operational Expense	58,825	130,680	131,557	877	0.67%
10001050-64000	Contract Srvc-System Dvlpmnt	597,021	100,000	454,605	354,605	354.61%
	64 Contract-Profess Services	597,021	100,000	454,605	354,605	354.61%
10001050-65000	IT Services-System Development	14,481	16,510	20,424	3,914	23.71%
	66 Information Technology	14,481	16,510	20,424	3,914	23.71%
10001050-42120	Trans-In from IT Rsrve	954,171	622,617	938,710	316,093	50.77%
	40 Transfers In	954,171	622,617	938,710	316,093	50.77%
	Revenue Total	954,171	622,617	938,710	316,093	50.77%
	Expenditure Total	954,171	841,031	938,710	97,679	11.61%
1050	New System Development, net	0	218,414	0	(218,414)	(100.00%)

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
City Hall Building Maintenance*						
10004100						
10004100-50177	CAP Rev - CH	(1,539)	1,975	0	(1,975)	(100.00%)
	49 CAP Revenue	(1,539)	1,975	0	(1,975)	(100.00%)
10004100-61200	Munis Supplemental Earnings	178	0	0	0	N/A
10004100-61000	Salaries - CH	15,999	25,800	0	(25,800)	(100.00%)
10004100-61550	Standby Wkend - CH	0	40	0	(40)	(100.00%)
10004100-61551	Standby Wknight - CH	60	76	0	(76)	(100.00%)
10004100-61600	OT Salaries - CH	22	200	0	(200)	(100.00%)
10004100-61300	Education Stipend - CH	233	502	0	(502)	(100.00%)
	61 Salaries	16,492	26,618	0	(26,618)	(100.00%)
10004100-62200	Munsi Health - CH	87	0	0	0	N/A
10004100-62680	PERS Employer - CH	5,465	7,367	0	(7,367)	(100.00%)
10004100-62720	RHSA Plan - CH	195	300	0	(300)	(100.00%)
10004100-62200	Kaiser Hlth Ins - CH	2,718	2,226	0	(2,226)	(100.00%)
10004100-62230	Eye Care - CH	31	46	0	(46)	(100.00%)
10004100-62250	Dental - CH	204	308	0	(308)	(100.00%)
10004100-62100	Medicare - CH	230	381	0	(381)	(100.00%)
10004100-62200	Sutter Hlth Ins - CH	0	318	0	(318)	(100.00%)
10004100-62240	Life Ins - CH	47	69	0	(69)	(100.00%)
10004100-62600	LTDDisability - CH	96	152	0	(152)	(100.00%)
10004100-62620	STDDisability - CH	53	84	0	(84)	(100.00%)
10004100-62260	EAP - CH	12	10	0	(10)	(100.00%)
10004100-62800	Workers Comp - CH	2,240	2,489	0	(2,489)	(100.00%)
	62 Benefits	11,377	13,750	0	(13,750)	(100.00%)
10004100-63110	Office Supplies - CH	7,436	12,000	0	(12,000)	(100.00%)
10004100-63100	Postage & Shipping - CH	11,771	10,000	0	(10,000)	(100.00%)
10004100-63330	Spec Dept Exp - CH	2,431	4,000	0	(4,000)	(100.00%)
10004100-63395	License Permit & Fees - CH	0	75	0	(75)	(100.00%)
10004100-63160	Softwr License & Maint - CH	29	0	0	0	N/A
10004100-63250	Equip Lease - CH	39,153	45,000	0	(45,000)	(100.00%)
10004100-63200	Liability Ins Premium - CH	674	731	0	(731)	(100.00%)
	63 Operational Expense	61,493	71,806	0	(71,806)	(100.00%)
10004100-64000	Contract Svcs - CH	16,955	20,000	0	(20,000)	(100.00%)
	64 Contract-Profess Services	16,955	20,000	0	(20,000)	(100.00%)
10004100-65130	Gas & Oil- CH	350	500	0	(500)	(100.00%)
	65 Vehicle Expenses	350	500	0	(500)	(100.00%)
10004100-65210	Repairs & Maint Routine - CH	14,178	10,000	0	(10,000)	(100.00%)
10004100-65220	Rpr & Maint Non-Routine - CH	0	3,000	0	(3,000)	(100.00%)
10004100-64000	Janitorial Services - CH	15,843	15,775	0	(15,775)	(100.00%)
10004100-65200	Property Ins Premium - CH	16,931	20,712	0	(20,712)	(100.00%)
	63 Facilities	46,952	49,487	0	(49,487)	(100.00%)

Other General Government

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10004100-65310	PG&E - CH	34,216	35,980	0	(35,980)	(100.00%)
10004100-65320	Water Costs - CH	3,585	6,000	0	(6,000)	(100.00%)
10004100-65300	Telephone & Internet - CH	25,719	29,500	0	(29,500)	(100.00%)
10004100-65300	Cell Phone - CH	506	500	0	(500)	(100.00%)
	63 Utilities	64,025	71,980	0	(71,980)	(100.00%)
10004100-68010	Reimb fr Gen Fund-CH	(22,711)	14,950	0	(14,950)	(100.00%)
	68 Reimb fr GF	(22,711)	14,950	0	(14,950)	(100.00%)
	Revenue Total	(1,539)	(1,975)	0	1,975	(100.00%)
	Expenditure Total	194,933	269,091	0	(269,091)	(100.00%)
4100	City Hall Building Maint, net	(196,472)	(271,066)	0	271,066	(100.00%)

* City Hall Building Maintenance budget has been relocated to the Public Works Department budget.

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
City Hall Annex Building Maintenance*						
10004100						
10004100-50101	OADS Lease - CHA	41,100	41,100	0	(41,100)	(100.00%)
	47 Interest & Rentals	41,100	41,100	0	(41,100)	(100.00%)
10004100-50177	CAP Revenue - CHA	11,769	22,167	0	(22,167)	(100.00%)
	49 CAP Revenue	11,769	22,167	0	(22,167)	(100.00%)
10004100-61600	OT Salaries- CHA	135	0	0	0	N/A
	61 Salaries	135	0	0	0	N/A
10004100-64000	Contract Srvs - CHA	2,751	6,150	0	(6,150)	(100.00%)
	64 Contract-Profess Services	2,751	6,150	0	(6,150)	(100.00%)
10004100-65210	Repairs & Maint Routine - CHA	509	2,000	0	(2,000)	(100.00%)
10004100-65220	Rpr & Maint Non-Routine - CHA	0	1,100	0	(1,100)	(100.00%)
10004100-65200	Property Ins Premium-CHA	7,862	9,617	0	(9,617)	(100.00%)
	63 Facilities	8,371	12,717	0	(12,717)	(100.00%)
10004100-65310	PG&E - CHA	9,529	15,010	0	(15,010)	(100.00%)
10004100-65320	Water Costs- CHA	1,600	2,400	0	(2,400)	(100.00%)
	63 Utilities	11,129	17,410	0	(17,410)	(100.00%)
Revenue Total		52,869	63,267	0	(63,267)	(100.00%)
Expenditure Total		22,387	36,277	0	(36,277)	(100.00%)
4100	City Hall Annex Building Maint, net	30,482	26,990	0	(26,990)	(100.00%)

* City Hall Annex Building Maintenance budget has been relocated to the Public Works Department budget.

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
6250 State Farm Dr - Building Maintenance*						
10004100						
10004100-50099	Rents - StFarm	19,140	0	0	0	N/A
	47 Interest & Rentals	19,140	0	0	0	N/A
10004100-63330	Spec Dept Exp - StFarm	28	320	0	(320)	(100.00%)
10004100-63250	Equip Lease - StFarm	5,996	5,686	0	(5,686)	(100.00%)
10004100-63465	Property/Possessory Tax-StFarm	0	1,485	0	(1,485)	(100.00%)
	63 Operational Expense	6,024	7,491	0	(7,491)	(100.00%)
10004100-64000	Contract Svcs - StFrm	1,784	3,000	0	(3,000)	(100.00%)
	64 Contract-Profess Services	1,784	3,000	0	(3,000)	(100.00%)
10004100-65210	Repairs & Maint Routine-StFrm	2,631	2,000	0	(2,000)	(100.00%)
10004100-65220	Rpr & Maint Non-Routine-StFrm	0	2,000	0	(2,000)	(100.00%)
10004100-64000	Janatorial Services - StFrm	18,048	17,520	0	(17,520)	(100.00%)
10004100-65200	Property Ins Premium-StFrm	3,500	4,323	0	(4,323)	(100.00%)
	63 Facilities	24,179	25,843	0	(25,843)	(100.00%)
10004100-65310	PG&E - StFrm	12,990	15,000	0	(15,000)	(100.00%)
10004100-65320	Water Costs - StFrm	6,651	9,750	0	(9,750)	(100.00%)
10004100-65300	Telephone & Internet - StFrm	3,375	7,000	0	(7,000)	(100.00%)
	63 Utilities	23,016	31,750	0	(31,750)	(100.00%)
Revenue Total		19,140	0	0	0	N/A
Expenditure Total		55,003	68,084	0	(68,084)	(100.00%)
4100	6250 State Farm-Building Maint, net	35,863	68,084	0	(68,084)	(100.00%)

* State Farm Building Maintenance budget has been relocated to the Public Works Department budget.

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Non-Department						
10001399						
10001399-51100	Secured Property Taxes	4,048,518	4,268,598	4,396,656	128,058	3.00%
10001399-51110	Suppl Secured Prop Tax	104,206	140,000	112,905	(27,095)	(19.35%)
10001399-51120	Unsecured Prop Tax	217,623	190,000	230,681	40,681	21.41%
10001399-51130	Hoptr - Home Owner Prop Tx Rel	40,276	40,000	41,200	1,200	3.00%
10001399-51010	RPTTF ROPS Resid Dist	843,768	1,240,098	1,027,303	(212,795)	(17.16%)
10001399-51150	Real Prop Transfer Tax	357,596	227,000	325,000	98,000	43.17%
10001399-51200	General Sales Tax	9,113,579	9,105,911	9,788,695	682,784	7.50%
10001399-51210	Sales Tax In Lieu	152	0	0	0	N/A
10001399-51220	Sales Tax Measure A	5,156,865	5,078,893	5,532,416	453,523	8.93%
10001399-51300	Transit Occupancy Tax	3,134,882	4,026,000	4,457,588	431,588	10.72%
10001399-52000	Franchise Fees	2,880,041	2,606,013	3,126,832	520,819	19.99%
10001399-50109	In Lieu MVLFF Swap (Semi-Annul)	4,344,063	4,494,500	4,629,335	134,835	3.00%
45 Taxes		30,241,569	31,417,013	33,668,611	2,251,598	7.17%
10001399-50111	State MVLFF Annual Excess	31,588	20,000	32,536	12,536	62.68%
10001399-50153	Mandated Cost Reimb	22,952	15,000	64,905	49,905	332.70%
10001399-50157	Misc Rev fr Other Agencies	75,000	100,000	106,502	6,502	6.50%
46 Intergovernmental		129,540	135,000	203,943	68,943	51.07%
10001399-50079	Allocated Interest - Gen Fnd	220,580	145,000	154,000	9,000	6.21%
10001399-50081	GF Dedicated Interest Income	6,210	5,440	4,566	(874)	(16.07%)
10001399-50087	Interest-PARS DONT BUDGET	1,106,867	0	0	0	N/A
10001399-50093	Digital Freeway Sign Revenue	200,877	206,800	216,170	9,370	4.53%
10001399-50095	Billboard/Land Rentals-NonDept	9,866	1,800	9,373	7,573	420.72%
10001399-50097	Rent-Land - NonDept	5,715	5,806	5,690	(116)	(2.00%)
10001399-50099	Rent Building - NonDept	12,589	13,547	13,252	(295)	(2.18%)
10001399-50103	Cell Tower Income - NonDept	366,083	368,844	383,229	14,385	3.90%
47 Interest & Rentals		1,928,788	747,237	786,280	39,043	5.22%
10001399-50065	Parking Permit - Residential	1,560	1,800	1,500	(300)	(16.67%)
10001399-50171	Charges for Services	238,000	227,500	234,325	6,825	3.00%
48 Charges for Services		239,560	229,300	235,825	6,525	2.85%
10001399-50177	CAP Revenue - NonDept	371,612	315,357	193,455	(121,902)	(38.66%)
49 CAP Revenue		371,612	315,357	193,455	(121,902)	(38.66%)
10001399-52450	Disability Access Fee	(3)	0	0	0	N/A
50 License Permits & Fees		(3)	0	0	0	N/A
10001399-50331	Sale or Real or Personal Prope	200,393	0	0	0	N/A
10001399-50339	Other Income - NonDept	22,626	5,000	5,000	0	0.00%
10001399-50345	Misc Insurance Recovery	4,557	0	0	0	N/A
10001399-50351	Prior Year Revenue - NonDept	25	0	0	0	N/A
52 Donations and Misc		227,601	5,000	5,000	0	0.00%

Other General Government

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
10001399-61200	Supplemental Earnings - Non Dept	0	1,674,386	187,436	(1,486,950)	(88.81%)
	61 Salaries	0	1,674,386	187,436	(1,486,950)	(88.81%)
10001399-62680	PERS Employer - NonDept	2,500,200	0	0	0	N/A
10001399-62660	PARS Contr - NonDept	0	400,000	0	(400,000)	(100.00%)
	62 Benefits	2,500,200	400,000	0	(400,000)	(100.00%)
10001399-63100	Postage & Shipping - NonDept	85	0	100	100	N/A
10001399-63130	Printing Svcs - NonDept	7,918	9,500	9,400	(100)	(1.05%)
10001399-63415	Bank fees - NonDept	3,185	3,045	3,045	0	0.00%
10001399-63330	Spec Dept Exp - NonDept	27,004	7,500	7,500	0	0.00%
10001399-63515	Contingency - NonDept	0	100,000	100,000	0	0.00%
10001399-63140	Advertising - NonDept	3,832	8,000	8,000	0	0.00%
10001399-63160	Softwr License & Maint-NonDept	500	25,500	25,500	0	0.00%
10001399-63465	Property Tax - NonDept	2,424	2,464	27,487	25,023	1015.54%
10001399-63210	Cyber Ins & Sfty Training-NonD	2,254	3,629	3,629	0	0.00%
10001399-63475	Self Insured Losses-NonDept	236,740	754,755	754,755	0	0.00%
10001399-63170	Elections Expense-NonDept	26,167	100,000	0	(100,000)	(100.00%)
	63 Operational Expense	310,110	1,014,393	939,416	(74,977)	(7.39%)
10001399-64000	Contract Svcs - NonDept	6,893	1,173,900	110,000	(1,063,900)	(90.63%)
10001399-63880	Prop&Sales Tax Admin Fee-NonD	212,072	226,000	202,684	(23,316)	(10.32%)
	64 Contract-Profess Services	218,965	1,399,900	312,684	(1,087,216)	(77.66%)
10001399-65320	Water Costs-NonDept	0	30,000	30,000	0	0.00%
	63 Operational Expense	0	30,000	30,000	0	0.00%
10001399-68010	Reimb fr General Fund-NonDeptI	(287,168)	(253,104)	(125,700)	127,404	(50.34%)
10001399-68114	Reimb fr LERC	(169,821)	0	(183,889)	(183,889)	N/A
10001399-68115	Reimb fr Supplemental	(1,018,922)	(1,296,682)	(1,379,169)	(82,487)	6.36%
	68 Reimbursements	(1,475,911)	(1,549,786)	(1,688,758)	(138,972)	8.97%
10001399-44249	Transfr-In from F151	65,421	42,250	39,050	(3,200)	(7.57%)
10001399-44601	Trans In fr Casino SupplmetI	2,500,000	1,400,000	0	(1,400,000)	(100.00%)
10001399-44286	Transfer In fr WDSP	134	0	0	0	N/A
10001399-44110	Transfer In fr Foundation-NonD	0	300,000	300,000	0	0.00%
	40 Transfers In	2,565,555	1,742,250	339,050	(1,403,200)	(80.54%)
10001399-72430	Transfer Out to VRF	791,260	100,000	106,502	6,502	6.50%
10001399-72990	Trans Out to Infrastructure Fd	1,482,520	2,700,000	2,700,000	0	0.00%
10001399-77110	Trans Out to CIP	0	0	4,000,000	4,000,000	N/A
10001399-75720	Trans Out to Housing	154,986	0	17,031	17,031	N/A
	70 Transfers Out	2,428,766	2,800,000	6,823,533	4,023,533	143.70%
	Revenue Total	35,704,221	34,591,157	35,432,164	841,007	2.43%
	Expenditure Total	3,982,129	5,768,893	6,604,311	835,418	14.48%
1399	Non-Department, net	(31,722,092)	(28,822,264)	(28,827,853)	(5,589)	0.02%

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Retiree Medical						
10001799						
10001799-50116	Retiree OPEB Trust Distributin	0	0	899,000	899,000	N/A
	55 Other Financing Sources	0	0	899,000	899,000	N/A
10001799-62200	Medical Benefits- Retiree Med	0	0	573,200	573,200	N/A
10001799-62555	500 Monthly Reimb-Retiree Med	74,532	120,000	150,000	30,000	25.00%
10001799-62200	Kaiser Senior Advantage-RetMed	131,297	160,000	0	(160,000)	(100.00%)
10001799-62200	REMIF Health Ins -Retiree Med	233,644	215,000	0	(215,000)	(100.00%)
10001799-62200	Kaiser Hlth Ins - Retiree Med	213,620	202,000	0	(202,000)	(100.00%)
10001799-62300	AmWINS Group-Ret Med	400,506	410,000	455,800	45,800	11.17%
10001799-62230	Eye Care - Retiree Med	26,410	30,000	30,000	0	0.00%
10001799-62250	Dental - Retiree Med	143,624	150,000	150,000	0	0.00%
10001799-62200	Sutter Health- Retiree Med	4,559	12,000	0	(12,000)	(100.00%)
10001799-62240	Life Ins - Retiree Med	14,540	20,000	20,000	0	0.00%
10001799-62260	EAP - Retiree Med	(10)	0	0	0	N/A
10001799-62555	Mgmt Med Reimb- Retiree Med	115,132	120,000	125,000	5,000	4.17%
	62 Benefits	1,357,852	1,439,000	1,504,000	65,000	4.52%
10001799-64000	Contract Svcs - Ret Med	8,325	10,000	10,000	0	0.00%
	64 Contract-Profess Services	8,325	10,000	10,000	0	0.00%
10001799-43420	Trans In fr WW Retiree Med	68,000	70,000	62,000	(8,000)	(11.43%)
10001799-43430	Transfer In fr Wtr Retiree Med	123,000	127,000	114,000	(13,000)	(10.24%)
	40 Transfers In	191,000	197,000	176,000	(21,000)	(10.66%)
Revenue Total		191,000	197,000	1,075,000	878,000	445.69%
Expenditure Total		1,366,177	1,449,000	1,514,000	65,000	4.49%
1799	Retiree Medical, net	1,175,177	1,252,000	439,000	(813,000)	(64.94%)

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Emergency Operations Center*						
10003300						
10003300-50139	CARES Fed Pass Thru State-EOC	562,064	0	0	0	N/A
	46 Intergovernmental	562,064	0	0	0	N/A
10003300-61000	Salaries - EOC	165,217	0	0	0	N/A
10003300-61100	1000 hr NonPersable - EOC	77,257	0	0	0	N/A
10003300-61150	PT Persable - EOC	23,316	0	0	0	N/A
10003300-61100	Recreation Co - EOC	598	0	0	0	N/A
10003300-61600	OT Salaries - EOC	8,315	0	0	0	N/A
	61 Salaries	274,704	0	0	0	N/A
10003300-62200	Munis Health	2,402	0	0	0	N/A
10003300-62680	PERS Employer - EOC	63,733	0	0	0	N/A
10003300-62200	Alt Bene Nationwide - EOC	524	0	0	0	N/A
10003300-62200	Alt Bene ICMA - EOC	71	0	0	0	N/A
10003300-62720	RHSA Plan - EOC	1,474	0	0	0	N/A
10003300-62200	REMIF Health Ins - EOC	378	0	0	0	N/A
10003300-62200	Kaiser Hlth Ins - EOC	14,596	0	0	0	N/A
10003300-62230	Eye Care - EOC	242	0	0	0	N/A
10003300-62250	Dental - EOC	1,613	0	0	0	N/A
10003300-62100	Medicare - EOC	2,406	0	0	0	N/A
10003300-62200	Sutter Health Ins - EOC	260	0	0	0	N/A
10003300-62240	Life Ins - EOC	364	0	0	0	N/A
10003300-62600	LTD Disability - EOC	317	0	0	0	N/A
10003300-62620	STD Disability - EOC	514	0	0	0	N/A
	62 Benefits	88,894	0	0	0	N/A
10003300-63330	Spec Dept Exp - EOC	51,060	0	0	0	N/A
10003300-63600	Meetings & Travel-EOC	1,176	0	0	0	N/A
	63 Operational Expense	52,236	0	0	0	N/A
10003300-64000	Contracted Svcs - EOC	155,018	0	0	0	N/A
	64 Contract-Profess Services	155,018	0	0	0	N/A
10003300-65300	Telephone & Internet-EOC	14,162	0	0	0	N/A
	63 Utilities	14,162	0	0	0	N/A
Revenue Total		562,064	0	0	0	N/A
Expenditure Total		585,014	0	0	0	N/A
3300	EOC, NET	22,951	0	0	0	N/A

* EOC budget has been relocated to the Public Safety Department budget.

Other General Government

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Public Assistance*						
10003300						
10003300-50139	Fed Pass Thru State Rev - EOC	58,160	0	0	0	N/A
	46 Intergovernmental	58,160	0	0	0	N/A
Revenue Total		58,160	0	0	0	N/A
Expenditure Total		0	0	0	0	N/A
10003300	EOC 2, NET	58,160	0	0	0	N/A

* Public Assistance budget has been relocated to the Public Safety Department budget.

Total Other General Government						
Revenue Total		37,540,086	35,472,066	37,445,874	1,973,808	5.56%
Expenditure Total		7,159,814	8,432,376	9,057,021	624,645	7.41%
General Fund Net Cost		(30,380,272)	(27,039,690)	(28,388,853)	(1,349,163)	4.99%

This page is intentionally left blank.

Index of Special Revenue & Permanent Funds

	<u>Fund</u>	<u>Detail Page</u>
Abandoned Vehicle Abatement (AVA) Fund	4315	196
Affordable Housing Residential Fee Fund	4230	180
Affordable Linkage Fee Fund	4225	179
Alcohol Beverage Sales (ABSO) Fund	4310	195
Asset Forfeiture Federal Fund	4330	199
Asset Forfeiture State Fund	4335	200
Building Standards Fee Fund	4246	183
California Disability Act Fee Fund	4243	182
California Strong Motion Fund	4240	181
Community Facility District Bristol Fund	4263	189
Community Facility District Southeast Fund	4261	187
Community Facility District Westside Fund	4262	188
Community Services Facility Fee Fund	4510	209
Copeland Creek Drainage Fund	4280	193
DIVCA PEG Fee Fund	4111	174
Explorer Scouts Fund	1000	173
General Plan Maintenance Fund	4112	175
Measure M - Fire Assessment Fund	4325	198
Measure M - Parks Fund	4410	202
Measure M - Traffic Fund	4430	207
PAC Capital Reserve Facility Fund	4520	210
Public Facilities Financing Plan Fee Fund	4250	185
Public Facilities Financing Plan 3% Admin Fee Fund	4254	186
Recreation Facility Use Fee Fund	4540	213
Refuse Road Impact Fee Fund	4415	204
Rent Appeals Board Fund	4290	194
Senior Center Bingo Fund	4550	214
SESP Additional Service Personnel Fee Fund	4276	192
SESP Regional Traffic Fee Fund	4270	190
SESP Valley House Mitigation Fund	4273	191
Spay and Neuter Fund	4350	201
Sports Center Capital Facility Fund	4530	212
Spreckles Donation Permanent Fund	4525	211
Spreckles Endowment Permanent Fund	5561	215
State Gasoline Tax & Admin Fund	4420	205
State Gasoline Tax SB1 RMRA Fund	4425	206
Supplemental Law Enforcement Services (SLESF) Fund	4320	197
Traffic Safety Fund	4210	177
Traffic Signal Fee Fund	4215	178
UDSP Maintenance Annuity Fund	4249	184

Index of Special Revenue & Permanent Funds

	<u>Fund</u>	<u>Detail Page</u>
UDSP Regional Traffic Fee Fund.....	4440	208
Water Development Improvement Fund.....	4200	176

SPECIAL REVENUE FUNDS

The following summarizes the City's Special Revenue Funds:

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.

Affordable Housing Resident Fee Fund – Revenue received pursuant Ordinance 17.07.020.N, from developer 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.

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.

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.

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

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.

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.

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.

Community Facility District (CFD) Bristol Fund – Revenues received pursuant to a development agreement which impose fees when building permits are granted during the development of the Bristol Specific Plan.

Community Facility District (CFD) SouthEast Fund – a special tax within the Southeast Specific Plan Community Facilities District No. 2015-1, levied annually on each residential unit on the County tax roll and emitted to the City

Community Facility District (CFD) Westside 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.

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.

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.

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

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

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.

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.

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.

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

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.

Public Facilities Financing Fee Fund – Fee shall be solely used for (a) the purposes described in the City’s Public Facilities Finance Plan (PFFP); (b) for reimbursing the City for the development’s fair share of those capital improvements already constructed by the City; or (c) for reimbursing developers who have constructed public facilities described in the PFFP or other facility master plans adopted from time to time by the City Council where those facilities were beyond that needed to mitigate the impacts of the developer’s project or projects.

Recreation Facility Use Fee Fund - 20% increase to the hourly rental rates for events at the Community Center, Burton Avenue Recreation Center, Gold Ridge Recreation Building and Senior Center. The increased rates will provide additional funding source for equipment replacements and facility improvements thereby relieving some of the burden from the General Fund. Reso 2018-108

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.

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.

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.

South East Specific Plan Funds – 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. Summary description applicable to all South East Specific Plan Funds.

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.

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.

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.

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.

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

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.

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

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.

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.

Water Development Improvement Fund - The fee provides for the expansion of the City's water system, including but not limited to production, storage, and distribution facilities and necessary engineering and planning studies. The City has budgeted the remaining revenue from this fee to complete extensions of its water distribution to serve new development. Reso 79-08 and repealed by Reso 2016-112.

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
2022-2023 ADOPTED BUDGETS**

	4111	4112	4200
	DIVCA PEG Fee	General Plan Maintenance	Water Development Improvement
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 230,460	\$ 3,449	\$ 17,399
<u>SOURCES</u>			
Taxes	\$ 55,000	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	1,400	0	0
Charges for services	0	0	0
Licenses, permit and fees	0	270,422	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	\$ 56,400	\$ 270,422	\$ 0
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	20,000	0	0
Contractual/Professional Svc	10,000	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	75,000	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	110,000	0
TOTAL EXPENDITURES	\$ 105,000	\$ 110,000	\$ 0
INCREASE (USE) OF FUND BALANCE	\$ (48,600)	\$ 160,422	\$ 0
PROJECTED FUND BALANCE AS OF 6-30-23	\$ 181,860	\$ 163,871	\$ 17,399

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	<u>4210</u>	<u>4215</u>	<u>4225</u>
	Traffic Safety	Traffic Signal Fee	Affordable Linkage Fee
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 190,008	\$ 0	\$ 285,195
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	0	0
Charges for services	0	0	0
Licenses, permit and fees	0	0	169,337
Fines, forfeitures & penalties	61,000	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 61,000</u>	<u>\$ 0</u>	<u>\$ 169,337</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	285,000
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	40,000	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	<u>\$ 40,000</u>	<u>\$ 0</u>	<u>\$ 285,000</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ 21,000</u>	<u>\$ 0</u>	<u>\$ (115,663)</u>
PROJECTED FUND BALANCE AS OF 6-30-23	<u>\$ 211,008</u>	<u>\$ 0</u>	<u>\$ 169,532</u>

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	4230	4249	4250
	Affordable Housing Residential Fee	UDSP Maintenance Annuity	Public Facilities Financing Plan Fee
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 420,524	\$ 2,047,186	\$ 5,836,847
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	39,050	0
Charges for services	0	0	0
Licenses, permit and fees	0	1,407,148	11,498,604
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	0	97,962	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 0	\$ 1,544,160	\$ 11,498,604
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	400,000	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	2,000,000	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	750,000
Reimbursements To Other Funds	0	0	0
Transfers Out	0	39,050	519,701
TOTAL EXPENDITURES	\$ 400,000	\$ 2,039,050	\$ 1,269,701
INCREASE (USE) OF FUND BALANCE	\$ (400,000)	\$ (494,890)	\$ 10,228,903
PROJECTED FUND BALANCE AS OF 6-30-23	\$ 20,524	\$ 1,552,296	\$ 16,065,750

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	4254	4261	4262
	PFF 3% Admin Fee	CFD South East Specific Plan	CFD Westside Residential Svc
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 712,460	\$ 445,425	\$ 257,896
<u>SOURCES</u>			
Taxes	\$ 0	\$ 982,067	\$ 301,144
Intergovernmental	0	0	0
Interest and rentals	0	712	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	0	0
Transfers In	344,958	0	0
TOTAL SOURCES	\$ 344,958	\$ 982,779	\$ 301,144
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	494,958	27,928	10,353
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	268,487	681,191	260,676
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 763,445	\$ 709,119	\$ 271,029
INCREASE (USE) OF FUND BALANCE	\$ (418,487)	\$ 273,660	\$ 30,115
PROJECTED FUND BALANCE AS OF 6-30-23	<u>\$ 293,973</u>	<u>\$ 719,085</u>	<u>\$ 288,011</u>

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	4263	4270	4273
	CFD Bristol	SESP Regional Traffic Fee	CFD SouthEast Valley House Mitigation
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 9,051	\$ 681,952	\$ 296,507
<u>SOURCES</u>			
Taxes	\$ 93,967	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	0	0
Charges for services	0	0	0
Licenses, permit and fees	0	264,667	62,000
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	\$ 93,967	\$ 264,667	\$ 62,000
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	4,423	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	63,386	0	0
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 67,809	\$ 0	\$ 0
INCREASE (USE) OF FUND BALANCE	\$ 26,159	\$ 264,667	\$ 62,000
PROJECTED FUND BALANCE AS OF 6-30-23	\$ 35,210	\$ 946,619	\$ 358,507

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	<u>4276</u>	<u>4280</u>	<u>4290</u>
	SESP Add'l Svc Personnel Fee	Copeland Creek Drainage	Rent Appeals Board
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 1,400	\$ 9	\$ 189,540
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	0	0
Charges for services	0	0	133,120
Licenses, permit and fees	42,094	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>\$ 42,094</u>	<u>\$ 0</u>	<u>\$ 133,120</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	115,376
Contractual/Professional Svc	0	0	10,000
Information Technology	0	0	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	3,563
Capital Outlay	0	0	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	10,000
Transfers Out	0	0	0
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 138,939</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ 42,094</u>	<u>\$ 0</u>	<u>\$ (5,819)</u>
PROJECTED FUND BALANCE AS OF 6-30-23	<u>\$ 43,494</u>	<u>\$ 9</u>	<u>\$ 183,721</u>

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	4310	4315	4320
	Alcohol Beverage Sales Ordinance	Abandoned Vehicle Abatement	Supplemental Law Enforcement Services
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 15,593	\$ 240,062	\$ 204,059
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	150,000
Interest and rentals	300	900	0
Charges for services	0	60,000	0
Licenses, permit and fees	11,450	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	\$ 11,750	\$ 60,900	\$ 150,000
<u>EXPENDITURES</u>			
Salaries	\$ 10,000	\$ 103,477	\$ 0
Benefits	0	18,428	0
Operational Expenses	4,153	8,280	0
Contractual/Professional Svc	0	9,000	0
Information Technology	0	644	0
Vehicle Expenses	0	9,302	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	250,000
Transfers Out	0	0	0
TOTAL EXPENDITURES	\$ 14,153	\$ 149,131	\$ 250,000
INCREASE (USE) OF FUND BALANCE	\$ (2,403)	\$ (88,231)	\$ (100,000)
PROJECTED FUND BALANCE AS OF 6-30-23	\$ 13,190	\$ 151,831	\$ 104,059

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	<u>4325</u>	<u>4330</u>	<u>4335</u>
	Measure M Fire Assessment	Federal Asset Forfeiture	State Asset Forfeiture
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 113,881	\$ 9	\$ 27,286
<u>SOURCES</u>			
Taxes	\$ 735,376	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	450	0	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	0	0
Transfers In	0	0	0
TOTAL SOURCES	<u>\$ 735,826</u>	<u>\$ 0</u>	<u>\$ 0</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	7,000	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	728,826	0	0
Transfers Out	0	0	25,000
TOTAL EXPENDITURES	<u>\$ 735,826</u>	<u>\$ 0</u>	<u>\$ 25,000</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (25,000)</u>
PROJECTED FUND BALANCE AS OF 6-30-23	<u>\$ 113,881</u>	<u>\$ 9</u>	<u>\$ 2,286</u>

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	<u>4350</u>	<u>4410</u>	<u>4415</u>
	<u>Spay and Neuter</u>	<u>Measure M Parks</u>	<u>Refuse Road Impact Fee</u>
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 31,724	\$ 352,258	\$ 136,767
<u>SOURCES</u>			
Taxes	\$ 0	\$ 600,000	\$ 0
Intergovernmental	0	0	0
Interest and rentals	300	1,300	0
Charges for services	0	0	0
Licenses, permit and fees	12,000	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>\$ 12,300</u>	<u>\$ 601,300</u>	<u>\$ 0</u>
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 256,953	\$ 0
Benefits	0	58,725	0
Operational Expenses	10,000	190,866	0
Contractual/Professional Svc	6,500	5,600	0
Information Technology	0	1,287	0
Vehicle Expenses	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	0
Capital Outlay	0	35,000	0
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	0
Reimbursements To Other Funds	0	0	0
Transfers Out	0	220,000	0
TOTAL EXPENDITURES	<u>\$ 16,500</u>	<u>\$ 768,431</u>	<u>\$ 0</u>
INCREASE (USE) OF FUND BALANCE	<u>\$ (4,200)</u>	<u>\$ (167,131)</u>	<u>\$ 0</u>
PROJECTED FUND BALANCE AS OF 6-30-23	<u>\$ 27,524</u>	<u>\$ 185,127</u>	<u>\$ 136,767</u>

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	4420	4425	4430
	State Gasoline Tax & Admin	Gas Tax SB-1 RMRA	Measure M Traffic
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 167,130	\$ 185,263	\$ 237,172
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	1,248,003	968,408	351,272
Interest and rentals	4,100	5,000	2,000
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	\$ 1,252,103	\$ 973,408	\$ 353,272
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	0	0
Contractual/Professional Svc	78,000	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	855,000	270,000	270,000
TOTAL EXPENDITURES	\$ 933,000	\$ 270,000	\$ 270,000
INCREASE (USE) OF FUND BALANCE	\$ 319,103	\$ 703,408	\$ 83,272
PROJECTED FUND BALANCE AS OF 6-30-23	<u>\$ 486,233</u>	<u>\$ 888,671</u>	<u>\$ 320,444</u>

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	4440	4510	4520
	UDSP Regional Traffic Fee	Community Services Facility Fee	PAC Capital Facility
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 87,104	\$ 33,746	\$ 129,944
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	0	36,200	1,600
Charges for services	0	0	36,000
Licenses, permit and fees	350,000	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	\$ 350,000	\$ 36,200	\$ 37,600
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	350,000	35,000	15,000
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	25,000
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	\$ 350,000	\$ 35,000	\$ 40,000
INCREASE (USE) OF FUND BALANCE	\$ 0	\$ 1,200	\$ (2,400)
PROJECTED FUND BALANCE AS OF 6-30-23	\$ 87,104	\$ 34,946	\$ 127,544

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	4525	4530	4540
	Spreckels Donation Permanent	Sports Center Capital Facility	Recreation Facility Use Fee
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 406,313	\$ 111,653	\$ 71,784
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 0
Intergovernmental	0	0	0
Interest and rentals	16,013	1,000	75
Charges for services	0	67,000	45,000
Licenses, permit and fees	0	0	0
Fines, forfeitures & penalties	0	0	0
Donations and miscellaneous	0	0	0
Other Financing Sources & Uses	25,000	0	0
Transfers In	0	0	0
TOTAL SOURCES	\$ 41,013	\$ 68,000	\$ 45,075
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 0
Benefits	0	0	0
Operational Expenses	0	46,950	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	47,500	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	\$ 94,450	\$ 0
INCREASE (USE) OF FUND BALANCE	\$ 41,013	\$ (26,450)	\$ 45,075
PROJECTED FUND BALANCE AS OF 6-30-23	\$ 447,326	\$ 85,203	\$ 116,859

**SPECIAL REVENUE FUNDS
2022-2023 ADOPTED BUDGETS**

	<u>4550</u>	<u>5561</u>	Total Special Revenue and Permanent Funds
	Senior Center Bingo	Spreckels Endowment Permanent	
PROJECTED FUND BALANCE AS OF 6-30-22	\$ 152,004	\$ 165,000	\$ 18,185,883
<u>SOURCES</u>			
Taxes	\$ 0	\$ 0	\$ 2,767,554
Intergovernmental	0	0	2,717,683
Interest and rentals	2,000	0	112,400
Charges for services	0	0	341,120
Licenses, permit and fees	0	0	14,087,722
Fines, forfeitures & penalties	0	0	61,000
Donations and miscellaneous	450,000	0	450,000
Other Financing Sources & Uses	0	45,000	167,962
Transfers In	0	0	344,958
TOTAL SOURCES	\$ 452,000	\$ 45,000	\$ 21,050,400
<u>EXPENDITURES</u>			
Salaries	\$ 0	\$ 0	\$ 370,430
Benefits	0	0	77,153
Operational Expenses	449,750	0	1,930,375
Contractual/Professional Svc	0	0	663,762
Information Technology	0	0	1,931
Vehicle Expenses	0	0	9,302
Facilities	0	0	0
Utilities	0	0	0
Cost Allocation Plan	0	0	3,563
Capital Outlay	65,000	0	2,287,500
Non-Capital Outlay	0	0	0
SubRegional LTP Expense	0	0	750,000
Reimbursements To Other Funds	0	0	2,262,566
Transfers Out	0	0	2,308,751
TOTAL EXPENDITURES	\$ 514,750	\$ 0	\$ 10,665,332
INCREASE (USE) OF FUND BALANCE	\$ (62,750)	\$ 45,000	\$ 10,385,067
PROJECTED FUND BALANCE AS OF 6-30-23	<u>\$ 89,254</u>	<u>\$ 210,000</u>	<u>\$ 28,570,950</u>

Explorer Scouts Fund*

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted* Budget	\$ Change	% Change
1900	Explorer Scouts Fund					
155-0000-300-3410	Interest Alloc - Explorer	69	0	0	0	N/A
	47 Interest & Rentals	69	0	0	0	N/A
Revenue Total		69	0	0	0	N/A
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		69	0	0	0	N/A

* Explorer Scouts Fund is designated to become inactive. Balance of interest earnings have been transferred to General Fund account 10001399-50059.

**Digital Infrastructure and Video Competition Act:
Public, Educational and Governmental Fee Fund**

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4111	DIVCA AB2987 - PEG Fees Fund					
41111399-52100	PEG Fees	107,554	55,000	55,000	0	0.00%
	45 Taxes	107,554	55,000	55,000	0	0.00%
41111399-50079	Interest Alloc - DIVCA	4,424	2,700	1,400	(1,300)	(48.15%)
	47 Interest & Rentals	4,424	2,700	1,400	(1,300)	(48.15%)
41111399-63255	Equipment under 5k-DIVCA PEG	16,615	10,000	10,000	0	0.00%
	63 Operational Expense	16,615	10,000	10,000	0	0.00%
41111399-64000	Contract Svcs - DIVCA	2,172	10,000	10,000	0	0.00%
	64 Contract-Profess Services	2,172	10,000	10,000	0	0.00%
41111399-65210	Repairs & Main - DIVCA PEG	3,269	10,000	10,000	0	0.00%
	63 Operating	3,269	10,000	10,000	0	0.00%
41111399-65600	Equip over 5K - DIVCA	29,312	75,000	75,000	0	0.00%
	80 Capital Outlay	29,312	75,000	75,000	0	0.00%
Revenue Total		111,979	57,700	56,400	(1,300)	(2.25%)
Expenditure Total		51,368	105,000	105,000	0	0.00%
Net Increase (Decrease) Fund Balance		60,611	(47,300)	(48,600)	(1,300)	2.75%

General Plan Maintenance Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4112	Gen Plan Maintenance Fee Fund					
41122000-50079	Interest Alloc-Gen Maint Fund	1,829	1,100	0	(1,100)	(100.00%)
	47 Interest & Rentals	1,829	1,100	0	(1,100)	(100.00%)
					0	
41122000-50165	Gen Plan Maint Fee Revenue	256,735	265,076	270,422	5,346	2.02%
	50 License Permits & Fees	256,735	265,076	270,422	5,346	2.02%
41122000-61000	Salaries - GenPlanMaint	8,550	0	0	0	N/A
	61 Salaries	8,550	0	0	0	N/A
41122000-62680	Munis Health - GP Maint	322	0	0	0	N/A
41122000-62200	PERs Employer - GP Maint	2,803	0	0	0	N/A
41122000-62720	RHSA Plan - GP Maint	59	0	0	0	N/A
41122000-62230	Eye Care - GP Maint	8	0	0	0	N/A
41122000-62250	Dental - GP Maint	49	0	0	0	N/A
41122000-62100	Medicare - GP Maint	124	0	0	0	N/A
41122000-62240	Life ins - GP Maint	27	0	0	0	N/A
41122000-62600	LTDIsability - GP Maint	50	0	0	0	N/A
41122000-62620	STDIsability - GP Maint	28	0	0	0	N/A
	62 Benefits	3,471	0	0	0	N/A
41122000-65500	GP Update-Contract & DSLabor	0	550,000	0	(550,000)	(100.00%)
41122000-65500	General Plan & Labor Project	258,903	100,000	0	(100,000)	(100.00%)
	69 Non-Capital Outlay	258,903	650,000	0	(650,000)	(100.00%)
41122000-68000	GP Maint- Reimbursements	0	0	0	0	N/A
41122000-63795	Labor Clearing DS - GP Update	(8,432)	0	0	0	N/A
	68 Reimbursements	(8,432)	0	0	0	N/A
41122000-77110	Transfer Out to CIP- GP Maint	0	0	110,000	110,000	N/A
	70 Transfers Out	0	0	110,000	110,000	N/A
Revenue Total		258,563	266,176	270,422	4,246	1.60%
Expenditure Total		262,492	650,000	110,000	(540,000)	(83.08%)
Net Increase (Decrease) Fund Balance		(3,929)	(383,824)	160,422	544,246	(141.80%)

Water Development Improvement Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4200	Water Development Imprvmt					
42002000-50079	Interest Alloc-Devlpmt Imprvmt	124	0	0	0	N/A
	47 Interest & Rentals	124	0	0	0	N/A
42002000-77430	Trans Out Keiser Ave Rec P2	6,951	0	0	0	N/A
	70 Transfers Out	6,951	0	0	0	N/A
Revenue Total		124	0	0	0	N/A
Expenditure Total		6,951	0	0	0	N/A
Net Increase (Decrease) Fund Balance		(6,827)	0	0	0	N/A

Traffic Safety Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4210	Traffic Safety Fund					
421032000-50079	Interest Alloc -Traffic Safety	883	0	0	0	N/A
	47 Interest & Rentals	883	0	0	0	N/A
					0	
42103200-50071	Vehicle Code Fines	67,604	50,000	50,000	0	0.00%
42103200-50075	Impound Fees	8,645	11,000	11,000	0	0.00%
	51 Fines Forfeits Penalties	(76,249)	(61,000)	61,000	122,000	(200.00%)
42103200-65610	Vehicles - Traffic Safety Fd	30,464	60,000	40,000	(20,000)	(33.33%)
	80 Capital Outlay	30,464	60,000	40,000	(20,000)	(33.33%)
	Revenue Total	77,132	61,000	61,000	0	0.00%
	Expenditure Total	30,464	60,000	40,000	(20,000)	(33.33%)
	Net Increase (Decrease) Fund Balance	46,667	1,000	21,000	20,000	2000.00%

Traffic Signal Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4215	Traffic Signals Developer Fee					
42152000-50079	Interest Alloc-Traffic Signals	4,451	3,000	0	(3,000)	(100.00%)
	47 Interest & Rentals	4,451	3,000	0	(3,000)	(100.00%)
42152000-77110	Trans Out Traffic Signal Sys	0	3,000	0	(3,000)	(100.00%)
42152000-77110	TransferOutTo Com Blvd&SW Blvd	406,219	0	0	0	N/A
	70 Transfers Out	406,219	3,000	0	(3,000)	(100.00%)
Revenue Total		4,451	3,000	0	(3,000)	(100.00%)
Expenditure Total		406,219	3,000	0	(3,000)	(100.00%)
Net Increase (Decrease) Fund Balance		(401,767)	0	0	0	N/A

Affordable Linkage Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4225	Affordable Linkage DeveloperFee					
42252100-50079	Interest Alloc - Linkage Fee	990	600	0	(600)	(100.00%)
	47 Interest & Rentals	990	600	0	(600)	(100.00%)
42252100-50061	Affordable hsg Linkage Fee Rev	0	181,369	169,337	(12,032)	(6.63%)
	50 License Permits & Fees	0	181,369	169,337	(12,032)	(6.63%)
42252100-63330	Spec Dept Exp-Affrd Linkg Fee	114,078	85,922	285,000	199,078	231.70%
	63 Operational Expense	114,078	85,922	285,000	199,078	231.70%
Revenue Total		990	181,969	169,337	(12,632)	(6.94%)
Expenditure Total		114,078	85,922	285,000	199,078	231.70%
Net Increase (Decrease) Fund Balance		(113,088)	96,047	(115,663)	(211,710)	(220.42%)

Affordable Housing Residential Fee Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
4230	Affrdbl Hsng Residential Fee					
42302100-50079	Interest Allocation-Resdnt Fee	807	300	0	(300)	(100.00%)
	47 Interest & Rentals	807	300	0	(300)	(100.00%)
42302100-50061	Affrdble Hsng Developer Pymnt	302,496	341,952	0	(341,952)	(100.00%)
	50 License Permits & Fees	302,496	341,952	0	(341,952)	(100.00%)
42302100-63330	Spec Dept Exp-Affdbl Hsng	0	0	400,000	400,000	N/A
	63 Operational Expense	0	0	400,000	400,000	N/A
Revenue Total		303,303	342,252	0	(342,252)	(100.00%)
Expenditure Total		0	0	400,000	400,000	N/A
Net Increase (Decrease) Fund Balance		303,303	342,252	(400,000)	(742,252)	(216.87%)

Strong Motion Fund*

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted* Budget	\$ Change	% Change
4240	Strong Motion					
42402200-50079	Interest Alloc- Strong Motion	49	59		(59)	(100.00%)
	47 Interest & Rentals	49	59	0	(59)	(100.00%)
42402200-52100	Strong-Motion Fees w/held	349	700	0	(700)	(100.00%)
	50 License Permits & Fees	349	700	0	(700)	(100.00%)
Revenue Total		397	759	0	(759)	(100.00%)
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		397	759	0	(759)	(100.00%)

* Strong Motion Fund has been moved to General Fund account 10002000-52400 . Balance of interest is recorded to account 10001399-50059.

California Disability Act Fee Fund*

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted* Budget	\$ Change	% Change
4243	CDA 1.00 per Bus Lic					
42432000-50079	Interest Alloc - CDA	282	160	0	(160)	(100.00%)
	47 Interest & Rentals	282	160	0	(160)	(100.00%)
					0	
42432200-52100	1.00 CDA fee- CDA	10,876	3,700	0	(3,700)	(100.00%)
	50 License Permits & Fees	10,876	3,700	0	(3,700)	(100.00%)
42432200-63600	Meetings & Training- CDA	0	5,000	0	(5,000)	(100.00%)
	63 Operational Expense	0	5,000	0	(5,000)	(100.00%)
Revenue Total		11,158	3,860	0	(3,860)	(100.00%)
Expenditure Total		0	5,000	0	(5,000)	(100.00%)
Net Increase (Decrease) Fund Balance		11,158	(1,140)	0	1,140	(100.00%)

* California Disability Act has been moved to General Fund account 10002000-52450. Balance of interest is recorded to account 10001399-50059.

Building Standards Fee Fund*

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted*	Budget	\$ Change	% Change
4246	Buildg Standard Sp Rev SB1473						
42462200-50079	Interest Alloc - Bldg SB1473	27	15	0		(15)	(100.00%)
	47 Interest & Rentals	27	15	0		(15)	(100.00%)
42462200-50059	Buildng Standards Special Rev	215	193	0		(193)	(100.00%)
	50 License Permits & Fees	215	193	0		(193)	(100.00%)
Revenue Total		241	208	0		(208)	(100.00%)
Expenditure Total		0	0	0		0	N/A
Net Increase (Decrease) Fund Balance		241	208	0		(208)	(100.00%)

* Building Standards Fee Fund has been moved General Fund, account 10002000-50059. Balance of interest is recorded to account 10001399-50059.

University District Specific Plan Maintenance Annuity Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4249	UDSP Maintenance Annuity Fund					
42492000-50079	Interest Alloc - Maint Annuity	41,983	20,000	20,000	0	0.00%
42492000-50085	Interest Income WTR Loan	23,438	22,520	19,050	(3,470)	(15.41%)
	47 Interest & Rentals	65,421	42,520	39,050	(3,470)	(8.16%)
42492000-52500	Maintenance Annuity Fee	2,070,636	1,622,481	1,407,148	(215,333)	(13.27%)
	50 License Permits & Fees	2,070,636	1,622,481	1,407,148	(215,333)	(13.27%)
42492000-65620	Buildings - Maint Annuity	0	9,000,000	2,000,000	(7,000,000)	(77.78%)
	80 Capital Outlay	0	9,000,000	2,000,000	(7,000,000)	(77.78%)
42492000-50115	Principa Repymt-Foxtail&F511	(16,318)	(96,200)	97,962	194,162	(201.83%)
	67 Other Fincng Sources&Uses	(16,318)	(96,200)	97,962	194,162	(201.83%)
42492000-71000	Transfr Out to GF	65,421	42,250	39,050	(3,200)	(7.57%)
	70 Transfers Out	65,421	42,250	39,050	(3,200)	(7.57%)
Revenue Total		2,152,375	1,761,201	1,544,160	(217,041)	(12.32%)
Expenditure Total		65,421	9,042,250	2,039,050	(7,003,200)	(77.45%)
Net Increase (Decrease) Fund Balance		2,086,954	(7,281,049)	(494,890)	6,786,159	(93.20%)

Public Facilities Financing Plan Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4250	PublicFacility FinanceDvlprFee					
42502000-50079	Interest Alloc - PFFP	51,009	12,000	0	(12,000)	(100.00%)
	47 Interest & Rentals	51,009	12,000	0	(12,000)	(100.00%)
42502000-50245	Public Facilities Finance Fee	4,604,639	5,154,855	11,498,604	6,343,749	123.06%
	50 License Permits & Fees	4,604,639	5,154,855	11,498,604	6,343,749	123.06%
42504300-63415	Bank Charges- PFFP	62,773	0	0	0	N/A
	63 Operational Expense	62,773	0	0	0	N/A
42502000-69290	SubR Expansion Debt Service	737,075	750,000	750,000	0	0.00%
	72 SubRegional LTP Expense	737,075	750,000	750,000	0	0.00%
42504300-74254	Transfer Out to 4254	171,335	154,646	344,958	190,312	123.06%
42504300-78720	Trnsfr Out to 2017 Rfnd SWR DS	175,050	174,368	174,743	375	0.22%
42504300-77110	Trans Out Westside PS Building	1,734,134	0	0	0	N/A
42504300-77440	Trans Out Recycled Wtr Sys Ex	4,861	0	0	0	N/A
42504300-77110	TransferOutTo C Creek Det. Bsn	23,317	0	0	0	N/A
42504300-77110	Trans Out Snyder Widening	3,000	0	0	0	N/A
42504300-77110	TransferOutTo KeiserAve Rec P2	194,840	0	0	0	N/A
42504300-77430	TransferOutTo Intrcptr Outfl12	149,048	0	0	0	N/A
42504300-77110	Trans Out Dowdel Ave Alig Stdy	40,439	0	0	0	N/A
	70 Transfers Out	2,496,023	329,014	519,701	190,687	(100.00%)
Revenue Total		4,655,648	5,166,855	11,498,604	6,331,749	122.55%
Expenditure Total		3,295,871	1,079,014	1,269,701	190,687	17.67%
Net Increase (Decrease) Fund Balance		1,359,777	4,087,841	10,228,903	6,141,062	150.23%

Public Facilities Financing Plan 3% Admin Fee Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
4254	PFFP 3% Admin DeveloperFee					
4254200-50079	Interest Alloc - PFFP Admin	6,285	4,000	0	(4,000)	(100.00%)
	47 Interest & Rentals	6,285	4,000	0	(4,000)	(100.00%)
42542000-44250	PFFP 3% Admin Fee	0	0	0	0	N/A
	50 License Permits & Fees	0	0	0	0	N/A
42542000-64000	Contract Services- PFF Admin	0	0	344,958	344,958	N/A
42542000-64015	Admin Plan Costs- PFF Admin	0	0	150,000	150,000	N/A
	63 Operating	0	0	494,958	494,958	N/A
42542000-68012	Reimb to FIN	133,924	139,934	144,832	4,898	3.50%
42542000-68014	Reimb to DS	86,044	119,473	123,655	4,182	3.50%
	68 Reimbursements	219,968	259,407	268,487	9,080	3.50%
4254200-44250	Transfer In from 4250	171,335	154,646	344,958	190,312	123.06%
	40 Transfers In	171,335	154,646	344,958	190,312	123.06%
Revenue Total		177,620	158,646	344,958	186,312	117.44%
Expenditure Total		219,968	259,407	763,445	504,038	194.30%
Net Increase (Decrease) Fund Balance		(42,348)	(100,761)	(418,487)	(317,726)	315.33%

Southeast Specific Plan Community Facility District Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4261	SESP CFD Fund					
42612000-51135	Other Property Taxes-SESP CFD	428,957	509,479	0	(509,479)	(100.00%)
42612000-51135	CFD - SouthEast Tax Revenue	0	0	982,067	982,067	0.00%
	45 Taxes	428,957	509,479	982,067	472,588	92.76%
42612000-50079	Interest Alloc-SESP CFD Assess	3,165	2,000	712	(1,288)	(64.38%)
	47 Interest & Rentals	3,165	2,000	712	(1,288)	(64.38%)
42612000-50195	Bldg Permits - SESP CFD	101,465	99,455	0	(99,455)	(100.00%)
	50 License Permits & Fees	101,465	99,455	0	(99,455)	(100.00%)
42612000-64000	Contract Srvc - SESP CFD	9,860	10,000	27,928	17,928	179.28%
42612000-63880	Prop&Sales TaxAdminFee-SEP CFD	4,693	0	0	0	N/A
	64 Contract-Profess Services	14,553	10,000	27,928	17,928	179.28%
42612000-68031	Reimb frm F197 Westside CFD	0	(3,000)	0	3,000	(100.00%)
42612000-68019	Reimb to GF Police	404,265	458,176	450,503	(7,673)	(1.67%)
42612000-68023	Reimb to GF Streets	0	10,000	199,045	189,045	1890.45%
42612000-68024	Reimb to GF Storm Drain	0	10,000	31,642	21,642	216.42%
42612000-68025	Reimb to GF - Parks	178,635	125,000	0	(125,000)	(100.00%)
	68 Reimbursements	582,900	600,176	681,191	81,015	13.50%
Revenue Total		533,586	610,934	982,779	371,845	60.86%
Expenditure Total		597,453	610,176	709,119	98,943	16.22%
Net Increase (Decrease) Fund Balance		(63,867)	758	273,660	272,902	221.14%

Westside Community Facility District Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4262	Westside CFD Fund					
42622000-51134	Other Property Tax WestsideCFD	119,349	61,465	301,144	239,679	(100.00%)
	45 Taxes	119,349	61,465	301,144	239,679	(100.00%)
42622000-50079	Interest Alloc - Westside CFD	921	400	0	(400)	(100.00%)
	47 Interest & Rentals	921	400	0	(400)	(100.00%)
42622000-50195	Bldg Permits - Westside CFD	48,200	0	0	0	N/A
	50 License Permits & Fees	48,200	0	0	0	N/A
42622000-63880	PrSaTx Admin- Westside CFD	0	0	10,353	10,353	N/A
	50 License Permits & Fees	0	0	10,353	10,353	N/A
42622000-68000	Reimb Westside CFD Expenses	0	3,000	0	(3,000)	(100.00%)
42622000-68019	Reimb PS- Westside CFD	0	200,000	226,960	26,960	(100.00%)
42622000-68024	Reimb to StrmDrains GF-Westside	0	5,000	1,355	(3,645)	(100.00%)
42622000-68025	Reimb to GF Parks-Westside CFD	0	15,000	32,361	17,361	(100.00%)
	68 Reimbursements	0	223,000	260,676	37,676	(100.00%)
Revenue Total		168,470	61,865	301,144	239,279	386.78%
Expenditure Total		0	223,000	271,029	48,029	21.54%
Net Increase (Decrease) Fund Balance		168,470	(161,135)	30,115	191,250	(118.69%)

Bristol Community Facility District Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4263	Bristol CFD Fund					
42632000-51134	Other Property Tax - Bristol CFD	0	0	93,967	93,967	N/A
	45 Taxes	0	0	93,967	93,967	N/A
42632000-63880	Property Tax Admin- Bristol CFD	0	0	4,423	4,423	N/A
	63 Operating	0	0	4,423	4,423	N/A
42632000-68019	Bristol CFD Reimb to Police	0	0	48,019	48,019	N/A
42632000-68024	Bristol CFD Reimb to StrmDrains	0	0	10,326	10,326	N/A
42632000-68025	Bristol CFD Reimb to Parks	0	0	5,040	5,040	N/A
	68 Reimbursements	0	0	63,386	63,386	N/A
Revenue Total		0	0	93,967	93,967	N/A
Expenditure Total		0	0	67,809	67,809	N/A
Net Increase (Decrease) Fund Balance		0	0	26,159	26,159	N/A

Southeast Specific Plan Regional Traffic Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4270	SESP Regional Traffic Fee Fund					
42702000-50079	Interest alloc - SESPRegnlTrff	4,229	2,400	0	(2,400)	(100.00%)
	47 Interest & Rentals	4,229	2,400	0	(2,400)	(100.00%)
					0	N/A
42702000-52600	SESP Regional Traffic Fee	314,150	150,000	264,667	114,667	76.44%
	50 License Permits & Fees	314,150	150,000	264,667	114,667	76.44%
42702000-77110	Transfer Out to CIP F310	0	500,000	0	(500,000)	(100.00%)
42702000-77110	Trans Out Trail Crane Crk Prk	0	0	0	0	N/A
	70 Transfers Out	0	500,000	0	(500,000)	(100.00%)
Revenue Total		318,380	152,400	264,667	112,267	73.67%
Expenditure Total		0	500,000	0	(500,000)	(100.00%)
Net Increase (Decrease) Fund Balance		318,380	(347,600)	264,667	(387,733)	111.55%

Southeast Specific Plan Valley House Mitigation

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4273	SESP Valley House Mitigation F					
42730000-50079	Interest Alloc - ValleyHouse	1,094	600	0	(600)	(100.00%)
	47 Interest & Rentals	1,094	600	0	(600)	(100.00%)
42730000-50055	Valley House MitigationFee	78,000	74,000	62,000	(12,000)	(16.22%)
	50 License Permits & Fees	78,000	74,000	62,000	(12,000)	(16.22%)
Revenue Total		79,094	74,600	62,000	(12,600)	(16.89%)
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		79,094	74,600	62,000	(12,600)	(16.89%)

Southeast Specific Plan Additional Service Personnel Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4276	SESP Add'l PS Personnel Fee					
42762000-50079	Interest Alloc-SESP Addt'l PS	471	300	0	(300)	(100.00%)
	47 Interest & Rentals	471	300	0	(300)	(100.00%)
42762000-50063	SESP Add'l PS Personnel Fee	31,329	50,288	42,094	(8,194)	(16.29%)
	50 License Permits & Fees	31,329	50,288	42,094	(8,194)	(16.29%)
42762000-71000	Transfer Out to GF PS	0	145,000	0	(145,000)	(100.00%)
	70 Transfers Out	0	145,000	0	(145,000)	(100.00%)
Revenue Total		31,800	50,588	42,094	(8,494)	(16.79%)
Expenditure Total		0	145,000	0	(145,000)	(100.00%)
Net Increase (Decrease) Fund Balance		31,800	(94,412)	42,094	(153,494)	162.58%

Copeland Creek Drainage Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4280	Copeland Creek Draing Devlpr Fee					
42802000-50079	Interest Inc Copeland Crk Drng	(14)	0	0	0	N/A
	47 Interest & Rentals	(14)	0	0	0	N/A
42802000-50261	Copeland Creek Drain Fe	0	0	0	0	N/A
	50 License Permits & Fees	0	0	0	0	N/A
42802000-7710	Transfer Out to CIP F310	0	0	0	0	N/A
42802000-7710	TransferOutTo C Creek Det. Bsn	0	2,265	0	(2,265)	(100.00%)
42802000-7710	Trans Out Snyder Ln Non-Cptl	0	0	0	0	N/A
	70 Transfers Out	0	2,265	0	(2,265)	(100.00%)
Revenue Total		14	0	0	0	N/A
Expenditure Total		0	2,265	0	(2,265)	(100.00%)
Net Increase (Decrease) Fund Balance		14	(2,265)	0	2,265	(100.00%)

Rent Appeals Board Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
4290	Rent Appeals Board Fund					
42902010-50079	Interest Alloc - RAB	1,756	0	0	0	N/A
	47 Interest & Rentals	1,756	0	0	0	N/A
42902010-50175	Petition Revenue - RAB	740	60,000	60,000	0	(100.00%)
42902010-50181	Rent Control Petition Fees-RAB	0	0	0	0	N/A
	48 Charges for Services	740	60,000	60,000	0	(100.00%)
42902010-50173	Annual Rent Control Fee - RAB	0	39,831	73,120	33,289	(100.00%)
	50 License Permits & Fees	0	39,831	73,120	33,289	(100.00%)
42902010-61000	Salaries - RAB	855	0	0	0	N/A
	61 Salaries	855	0	0	0	N/A
42902010-62200	Munis Health	70	0	0	0	N/A
42902010-62680	PERS Employer - RAB	287	0	0	0	N/A
42902010-62720	RHSA Plan - RAB	1	0	0	0	N/A
42902010-62250	Dental - RAB	1	0	0	0	N/A
42902010-62100	Medicare - RAB	12	0	0	0	N/A
42902010-62240	Life Ins - RAB	2	0	0	0	N/A
42902010-62600	LTDisability - RAB	5	0	0	0	N/A
42902010-62620	STDisability - RAB	3	0	0	0	N/A
	60 Benefits	381	0	0	0	N/A
42902010-63110	Office Supplies - RAB	53	150	150	0	(100.00%)
42902010-63100	Postage & Shipping - RAB	13	126	126	0	(100.00%)
42902010-63550	Landlord Petition Exp - RAB	89,034	60,000	60,000	0	(100.00%)
42902010-63560	Tenant Petition Exp - RAB	0	10,000	10,000	0	(100.00%)
42902010-63140	Advertising - RAB	0	100	100	0	(100.00%)
42902010-64001	City Admin Services-RAB	23,728	26,500	25,000	(1,500)	(100.00%)
42902010-63331	Special Projects - RAB	0	20,000	20,000	0	(100.00%)
	63 Operational Expense	112,828	116,876	115,376	(1,500)	(100.00%)
42902010-64000	Contract Services - RAB	455	0	0	0	N/A
42902010-64030	Legal Svcs - RAB/Non-Petition	5,559	15,000	10,000	(5,000)	(100.00%)
	64 Contract-Profess Services	6,014	15,000	10,000	(5,000)	(100.00%)
42902010-63795	Labor Reimbursement Overhead	1,285	(1,244)	10,000	11,244	(100.00%)
	68 Reimbursements	1,285	(1,244)	10,000	11,244	(100.00%)
42902010-65400	Cost Allocation Exp - RAB	1,285	(1,244)	3,563	4,807	(100.00%)
	71 Cost Allocation Plan	1,285	(1,244)	3,563	4,807	(100.00%)
Revenue Total		2,496	99,831	133,120	33,289	33.35%
Expenditure Total		121,363	130,632	138,939	8,307	6.36%
Net Increase (Decrease) Fund Balance		(118,867)	(30,801)	(5,819)	24,982	(81.11%)

Alcohol Beverage Sales Ordinance Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4310	Alcohol Beverage Sales-ABSO					
43103200-50079	Interest Alloc - ABSO	447	300	300	0	0.00%
	47 Interest & Rentals	447	300	300	0	0.00%
					0	
43103200-50193	ABSO Revenue	23,725	25,425	11,450	(13,975)	(54.97%)
	50 License Permits & Fees	23,725	25,425	11,450	(13,975)	(54.97%)
43103200-61600	OT Salaries - ABSO	43,012	62,000	10,000	(52,000)	(83.87%)
	61 Salaries	43,012	62,000	10,000	(52,000)	(83.87%)
43103200-62100	Medicare - ABSO	624	600	0	(600)	(100.00%)
	62 Benefits	624	600	0	(600)	(100.00%)
43103200-63200	Liability Ins Premium - ABSO	1,233	1,446	1,653	207	14.32%
43103200-63110	Office Supplies - ABSO	46	250	200	(50)	(20.00%)
43103200-63100	Postage & Shipping - ABSO	387	300	300	0	0.00%
43103200-63270	Books & Pamphlets-ABSO	273	500	200	(300)	(60.00%)
43103200-63330	Special Dep Expense-ABSO	7,028	1,500	1,500	0	0.00%
43103200-63600	Meetings & Travel - ABSO	38	600	300	(300)	(50.00%)
43103200-63610	Training & Travel - ABSO	40	5,000	0	(5,000)	(100.00%)
	63 Operational Expense	9,045	9,596	4,153	(5,443)	(56.72%)
Revenue Total		24,172	25,725	11,750	(13,975)	(54.32%)
Expenditure Total		52,681	72,196	14,153	(58,043)	(80.40%)
Net Increase (Decrease) Fund Balance		(28,509)	(46,471)	(2,403)	44,068	(94.83%)

Abandoned Vehicle Abatement Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4315	Abandoned Veh Abatement-AVA					
43153200-50079	Interest Allocation - AVA	1,431	900	900	0	0.00%
	47 Interest & Rentals	1,431	900	900	0	0.00%
43153200-50191	Vehicle Abatement Revenue	96,627	60,000	60,000	0	(100.00%)
	48 Charges for Services	(96,627)	(60,000)	60,000	120,000	(100.00%)
43153200-61200	Munis Supplemental Earnings	147	0	0	0	N/A
43153200-61000	Salaries- AVA	30,623	60,376	68,573	8,197	13.58%
43153200-61200	Personnel Shift Diff - AVA	170	785	0	(785)	(100.00%)
43153200-61200	Uniform Allowance- AVA	203	540	0	(540)	(100.00%)
43153200-61600	OT AVA	207	0	34,904	34,904	N/A
43153200-61200	Holiday Pay-AVA	1,957	3,919	0	(3,919)	(100.00%)
	61 Salaries	33,306	65,620	103,477	37,857	57.69%
43153200-62680	PERS Employer - AVA	2,845	0	0	0	N/A
43153200-62200	Munis Health	1,474	0	0	0	N/A
43153200-62680	PERS Employer- AVA	8,133	17,262	6,149	(11,113)	(64.38%)
43153200-62720	RHSA Plan- AVA	582	1,200	1,190	(10)	(0.83%)
43153200-62200	MedBenefit	2,349	12,180	3,413	(8,767)	(71.98%)
43153200-62230	Eye Care - AVA	74	154	140	(14)	(9.09%)
43153200-62250	Dental - AVA	493	1,027	861	(166)	(16.16%)
43153200-62100	Medicare- AVA	459	951	1,488	537	56.47%
43153200-62240	Life Ins - AVA	111	231	229	(2)	(0.87%)
43153200-62620	STDisability	107	196	223	27	13.78%
43153200-62260	EAP - AVA	38	34	17	(17)	(50.00%)
43153200-62800	Workers Comp - AVA	1,915	2,020	4,718	2,698	133.56%
	62 Benefits	18,579	35,255	18,428	(16,827)	(47.73%)
43153200-63200	Liability Ins Premium - AVA	1,979	2,670	1,280	(1,390)	(52.06%)
43153200-63255	Equipment under 5K - AVA	1,792	2,000	6,000	4,000	200.00%
43153200-63610	Training & Travel-AVA	0	1,000	1,000	0	0.00%
	63 Operational Expense	3,771	5,670	8,280	2,610	46.03%
43153200-64000	Contract Svc - AVA	6,900	9,000	9,000	0	0.00%
	64 Contract-Profess Services	6,900	9,000	9,000	0	0.00%
43153200-65000	IT Services- AVA	1,147	462	644	182	39.39%
	66 Information Technology	1,147	462	644	182	39.39%
43153200-65110	Fleet Services - AVA	5,545	6,314	9,302	2,988	47.32%
	65 Vehicle Expenses	5,545	6,314	9,302	2,988	47.32%
Revenue Total		98,059	60,900	60,900	0	0.00%
Expenditure Total		69,248	122,321	149,131	26,810	21.92%
Net Increase (Decrease) Fund Balance		28,811	(61,421)	(88,231)	(26,810)	43.65%

Supplemental Law Enforcement Service Fund (SLESF)

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4320	SLESF Fund					
43203200-50143	Ab 3229 (Cops) Funds	185,284	150,000	150,000	0	0.00%
	46 Intergovernmental	185,284	150,000	150,000	0	0.00%
43203200-50079	Interest Alloc - SLESF	826	0	0	0	N/A
	47 Interest & Rentals	826	0	0	0	N/A
43203200-68019	Reimb to PS Police	100,000	150,000	250,000	100,000	66.67%
	68 Reimbursements	100,000	150,000	250,000	100,000	66.67%
43203200-71000	Transfer Out to GF	0	0	0	0	N/A
	70 Transfers Out	0	0	0	0	N/A
	Revenue Total	186,110	150,000	150,000	0	0.00%
	Expenditure Total	100,000	150,000	250,000	100,000	66.67%
	Net Increase (Decrease) Fund Balance	86,110	0	(100,000)	(100,000)	N/A

Measure M Fire Assessment Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4325	Measure M Fire Fund					
43253400-50249	Measure M Assessments	718,762	718,739	735,376	16,637	2.31%
	45 Taxes	718,762	718,739	735,376	16,637	2.31%
43253400-50079	Interest Alloc - Meas M-Fire	953	450	450	0	0.00%
	47 Interest & Rentals	953	450	450	0	0.00%
43253400-63880	Prop&Sales TaxAdminFee-MeasM	6,109	7,000	7,000	0	0.00%
	63 Operating	6,109	7,000	7,000	0	0.00%
43253400-68020	Reimb to Meas M Fire	675,000	700,000	728,826	28,826	4.12%
	68 Reimbursements	675,000	700,000	728,826	28,826	4.12%
	Revenue Total	719,715	719,189	735,826	16,637	2.31%
	Expenditure Total	681,109	707,000	735,826	28,826	4.08%
	Net Increase (Decrease) Fund Balance	38,606	12,189	0	(12,189)	(100.00%)

Federal Asset Forefeiture Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4330	Federal Asset Forfeiture SRF					
43303200-50079	Interest Allocation - FAF	0	0	0	0	N/A
	47 Interest & Rentals	0	0	0	0	N/A
43303200-50159	Fed Asset Forf. Revenue	0	0	0	0	N/A
	51 Fines Forfeits Penalties	0	0	0	0	N/A
43303200-63330	Spec Dept Exp - FAF-PS	0	0	0	0	N/A
43303200-50159	Uniforms-Fed AssetForft BPVest	0	0	0	0	N/A
	63 Operational Expense	0	0	0	0	N/A
43303200-71000	Transfer Out to PS	0	0	0	0	N/A
	70 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 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4335	State Asset Forfeiture SRF					
43353200-50079	Interest Allocation - SAF	(1,961)	0	0	0	N/A
	47 Interest & Rentals	(1,961)	0	0	0	N/A
43353200-50159	State Asset Forf. Revenue	0	0	0	0	N/A
	51 Fines Forfeits Penalties	0	0	0	0	N/A
43353200-63255	Equipment under 5K - SAF	139,718	150,000	0	(150,000)	(100.00%)
	63 Operational Expense	139,718	150,000	0	(150,000)	(100.00%)
43353200-71000	Transfer to General Fund	0	0	25,000	25,000	N/A
	70 Transfers Out	0	0	25,000	25,000	N/A
Revenue Total		1,961	0	0	0	
Expenditure Total		139,718	150,000	25,000	(125,000)	(83.33%)
Net Increase (Decrease) Fund Balance		(137,757)	(150,000)	(25,000)	125,000	(83.33%)

Spay and Neuter Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4350	Spay and Neuter Fund					
43503130-50079	Interest Alloc - Spay & Neuter	500	300	300	0	0.00%
	47 Interest & Rentals	500	300	300	0	0.00%
					0	N/A
43503130-52200	Spay, Neuter & Impund Fees	14,017	15,500	12,000	(3,500)	(22.58%)
	50 License Permits & Fees	14,017	15,500	12,000	(3,500)	(22.58%)
43503130-50335	Donations Rev - AS Spay&Neuter	33,000	0	0	0	N/A
	52 Donations and Misc	33,000	0	0	0	N/A
43503130-63330	Spec Dept Exp- Spay & Neuter	281	500	1,000	500	100.00%
43503130-63331	Meds for Clinic- Spay & Neuter	6,930	9,000	9,000	0	0.00%
	63 Operational Expense	7,210	9,500	10,000	500	5.26%
43503130-64000	Contract Svcs - Spay & Neuter	6,175	6,500	6,500	0	0.00%
	64 Contract-Profess Services	6,175	6,500	6,500	0	0.00%
43503130-77110	Trans Out to AS Clinic Remodel	80,208	0	0	0	N/A
	70 Transfers Out	80,208	0	0	0	N/A
Revenue Total		47,517	15,800	12,300	(3,500)	(22.15%)
Expenditure Total		93,593	16,000	16,500	500	3.13%
Net Increase (Decrease) Fund Balance		(46,076)	(200)	(4,200)	(4,000)	2000.00%

Measure M Parks Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
4410	Measure M Parks					
44104200-50251	Measure M Parks	547,857	450,000	600,000	150,000	33.33%
	45 Taxes	547,857	450,000	600,000	150,000	33.33%
112-0000-300-3410	Interest Alloc-Measure M Parks	1,426	0	1,300	1,300	N/A
	47 Interest & Rentals	1,426	0	1,300	1,300	N/A
44104200-61200	Munis Supplmntl Earnings-MPark	786	0	0	0	N/A
44104200-61000	Salaries - Meas M Parks	48,227	47,137	166,098	118,961	252.37%
44104200-61600	OT Salaries - Measure M Parks	641	0	0	0	N/A
44104200-61300	Education Stipend -Meas M Park	2,258	4,028	2,489	(1,539)	(38.21%)
44105300-61000	Salries - Meas M Parks RPCC	75,028	73,562	87,366	13,804	18.77%
44105300-61100	1000 hr NonPersable-MeasM Park	827	6,800		(6,800)	(100.00%)
44105300-61600	OT - Meas M Parks RPCC	4,817	800	1,000	200	25.00%
	61 Salaries	132,583	132,327	256,953	124,626	94.18%
44104200-62200	Munis Health - Measr M Parks	3,579	0	0	0	N/A
44104200-62680	PERS Employer- Meas M Parks	16,886	13,460	10,698	(2,762)	(20.52%)
44104200-62720	RHSA Plan - Meas M Parks	1,183	1,200	1,200	0	0.00%
44104200-62200	Munis Health - Measr M Parks	4,681	6,360	6,944	584	9.18%
44104200-62230	Eye Care-Meas M Parks	151	154	141	(13)	(8.44%)
44104200-62250	Dental - Meas M Parks	999	1,027	868	(159)	(15.48%)
44104200-62100	Medicare - Meas M Parks	735	742	834	92	12.40%
44104200-62240	Life Ins - Meas M Parks	230	231	231	0	0.00%
44104200-62600	LTDIsability - Meas M Parks	297	278	345	67	24.10%
44104200-62620	STDIsability - Meas M Parks	164	153	190	37	24.18%
44104200-62260	EAP - Meas M Parks	38	34	34	0	0.00%
44104200-62800	Workers Comp - Meas M Parks	5,632	5,923	7,102	1,179	19.91%
44105300-62680	PERS Employer-MeasM Parks RPCC	25,084	19,352	15,953	(3,399)	(17.56%)
44105300-62700	RHSA Plan - Meas M Parks RPCC	1,179	1,200	1,200	0	0.00%
44105300-32200	Kaiser Hlth Ins-MeasMPark RPCC	4,770	6,360	6,944	584	9.18%
44105300-62230	Eye Care - Meas M Parks RPCC	150	154	141	(13)	(8.44%)
44105300-62250	Dental - Meas M Parks RPCC	998	1,027	868	(159)	(15.48%)
44105300-62100	Medicare - Meas M Parks RPCC	1,152	1,067	1,251	184	17.24%
44105300-62240	Life Ins - Meas M Parks RPCC	230	231	231	0	0.00%
44105300-62600	LTDIsability-Meas M Parks RPCC	442	433	515	82	18.94%
44105300-62620	STDIsability-Meas M Parks RPCC	244	239	284	45	18.83%
44105300-62260	EAP - Meas M Parks RPCC	38	34	34	0	0.00%
44105300-62800	Workers Comp-Meas M Park RPCC	4,023	3,999	2,717	(1,282)	(32.06%)
	62 Benefits	72,886	63,658	58,725	(4,933)	(7.75%)
44104200-63200	Liaibility Ins Premium- M Parks	0	4,154	5,096	942	22.68%
44104200-63255	Equip<5k - M Parks	0	0	2,000	2,000	N/A
44104200-63330	Spec Dept Exp-Meas M Parks	34,495	40,000	60,000	20,000	50.00%
44104200-63300	Uniforms - Meas M Parks	0	700	1,050	350	50.00%
44104200-63290	Uniform Laundry Svcs - M Parks	0	680	0	(680)	(100.00%)
44104200-65210	Repairs & Maint Routine-MeasM	0	2,000	2,000	0	0.00%
44104200-65300	Cell Phone - Meas M Parks	0	720	720	0	0.00%
44105300-63320	Community Events MeasM - Parks	14,335	120,000	120,000	0	0.00%

Measure M Parks Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
	63 Operational Expense	48,829	168,254	190,866	22,612	13.44%
44104200-64000	ContractServ-Meas M Parks BARC	0	5,600	5,600	0	0.00%
	64 Contract-Profess Services	0	5,600	5,600	0	0.00%
44104200-65000	IT Services- Parks Measure M	2,294	923	1,287	364	39.44%
	66 Information Technology	2,294	923	1,287	364	39.44%
44104200-65600	Equip over 5k- Meas M Parks	0	35,400	35,000	(400)	(1.13%)
	80 Capital Outlay	0	35,400	35,000	(400)	(1.13%)
44104200-77110	Transfer Out to CIP 7110	0	0	200,000	200,000	N/A
44104200-77110	Trans Out Crt Srfcs Alicia	118,067	0	20,000	20,000	N/A
	70 Transfers Out	118,067	0	220,000	220,000	N/A
Revenue Total		549,283	450,000	601,300	151,300	33.62%
Expenditure Total		374,659	406,162	768,431	362,269	89.19%
Net Increase (Decrease) Fund Balance		174,624	43,838	(167,131)	(210,969)	(481.25%)

Refuse Road Impact Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4415	Refuse Road Impact Fee Fund					
44154120-52000	Refuse Franchise Fee-Road Impt	43,306	0	0	0	N/A
	45 Taxes	43,306	0	0	0	N/A
44154120-50079	Interest Alloc-RefuseRd Impact	4,314	0	0	0	N/A
	47 Interest & Rentals	4,314	0	0	0	N/A
44154120-65500	Pavement Repairs - Non-Capital	12,826	0	0	0	N/A
	69 Non-Capital Outlay	12,826	0	0	0	N/A
44154120-68000	Labor Clearing DS- Refuse Road	(52)	0	0	0	N/A
	68 Reimbursements	(52)	0	0	0	N/A
44154120-77110	Trans Out East Cotati Paving	168,709	0	0	0	N/A
44154120-77110	TransOutTo 20-22 Var Strs Pvmn	119,025	0	0	0	N/A
44154120-77110	TransOut 20-21 Vrs St Prv Mant	149,446	0	0	0	N/A
	70 Transfers Out	437,180	0	0	0	N/A
Revenue Total		47,621	0	0	0	N/A
Expenditure Total		449,954	0	0	0	N/A
Net Increase (Decrease) Fund Balance		(402,333)	0	0	0	N/A

State Gasoline Tax Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
4420	Gas Tax Fund-2105-2106-2107					
44202000-50120	Gas Tax Section 2107	296,915	293,429	374,465	81,036	27.62%
44202000-50089	Gas Tax Section 2107.5	0	0	4,000	4,000	N/A
44202000-50121	GasTax- Section 2106	6,000	6,000	6,000	0	0.00%
44202000-50123	Gas Tax - Section 2105	219,422	249,469	274,100	24,631	9.87%
44202000-50122	Road Maint Rehab Revenue-Gas T	141,491	157,988	175,013	17,025	N/A
44202000-50124	Gas Tax Section 2103	0	382,853	418,425	35,572	9.29%
44202000-50131	R&T7360 Prop 42 Swap	287,345	0	0	0	N/A
	46 Intergovernmental	951,172	1,089,739	1,252,003	162,264	14.89%
44202000-50079	Interest Income Alloc - GasTax	9,323	3,100	100	(3,000)	(96.77%)
	47 Interest & Rentals	9,323	3,100	100	(3,000)	(96.77%)
44204120-64000	Contract Svcs PW- Gas Tax	0	0	8,000	8,000	N/A
44202000-64000	Contract Svcs - Gas Tax	66,119	95,000	70,000	(25,000)	(26.32%)
	64 Contract-Profess Services	66,119	95,000	78,000	(17,000)	(17.89%)
		5,600	0	0	0	#DIV/0!
44202000-68000	Reimb to Gas Tax Streets	650,000	705,000	0	(705,000)	(100.00%)
	68 Reimbursements	655,600	705,000	0	(705,000)	(100.00%)
44202000-77110	Transfer Out to CIP 7110	0	0	855,000	855,000	N/A
44202000-77110	Trans Out Snyder Ln Non-Cptl	4,074	0	0	0	N/A
44202000-77110	Trans Out Traffic Signal Sys	35,249	0	0	0	N/A
44202000-77110	TransferOutTo St Frm Rehab P1	402,418	0	0	0	N/A
44202000-77110	TransferOutTo Sw/CrkPth Rplcmt	42,175	0	0	0	N/A
44202000-77110	Trans Out Wood Pole Light Rplc	50,000	0	0	0	N/A
44202000-77110	TransOutTo 20-22 Var Strs Pvmn	21,431	0	0	0	N/A
44202000-77110	TransOut Local Road Safety Pln	8,000	0	0	0	N/A
	70 Transfers Out	563,348	0	855,000	855,000	N/A
Revenue Total		960,495	1,092,839	1,252,103	159,264	14.57%
Expenditure Total		1,285,067	800,000	933,000	133,000	16.63%
Net Increase (Decrease) Fund Balance		(324,572)	292,839	319,103	26,264	8.97%

Gas Tax SB1: Road Maintenance and Rehabilitation Account

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4425	Gas Tax SB1 RMRA					
44252000-50133	Gas Tax- SBI RMRA Sec 2031	798,436	847,047	968,408	121,361	14.33%
	46 Intergovernmental	798,436	847,047	968,408	121,361	14.33%
44252000-50079	Interest Allocation	8,803	3,000	5,000	2,000	66.67%
	47 Interest & Rentals	8,803	3,000	5,000	2,000	66.67%
44252000-77110	Transfer Out to CIP F310	0	0	270,000	270,000	N/A
44252000-77110	TranfersOutTo St Frm Rehab P1	170,157	0	0	0	N/A
44252000-77110	TransOutTo 20-22 Var Strs Pvmn	1,334,256	0	0	0	N/A
	70 Transfers Out	1,504,413	0	270,000	270,000	N/A
Revenue Total		807,239	850,047	973,408	123,361	14.51%
Expenditure Total		1,504,413	0	270,000	270,000	N/A
Net Increase (Decrease) Fund Balance		(697,174)	850,047	703,408	(146,639)	(17.25%)

Measure M Traffic Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4430	Measure M - Traffic Fund					
44302000-50253	Measure M - Streets Allocation	345,729	344,036	351,272	7,236	2.10%
44302000-50255	Measure M - Invoiced Projects	125,189	0	0	0	N/A
	46 Intergovernmental	470,918	344,036	351,272	7,236	(100.00%)
44302000-50079	Interest Inc Alloc-Meas M	4,424	2,700	2,000	(700)	(25.93%)
	47 Interest & Rentals	4,424	2,700	2,000	(700)	(25.93%)
44302000-77110	Transfer Out to CIP 7110	0	0	270,000	270,000	N/A
44302000-77110	Trans Out 101 Bike/Ped Study	217,063	0	0	0	N/A
44302000-77110	TransOut Railroad Safety Imprv	34,758	0	0	0	N/A
	800 Transfers Out	251,821	0	270,000	270,000	N/A
Revenue Total		475,342	346,736	353,272	6,536	1.89%
Expenditure Total		251,821	0	270,000	270,000	N/A
Net Increase (Decrease) Fund Balance		223,521	346,736	83,272	(263,464)	(75.98%)

University District Specific Plan Regional Traffic Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4440	UDSP Regional Traffic Fee Fund					
44402000-50079	Interest Alloc - Region Traff	2,148	858	0	(858)	(100.00%)
	47 Interest & Rentals	2,148	858	0	(858)	(100.00%)
				0		
4442000-52600	Regional Traffic Fee	549,500	413,000	350,000	(63,000)	(15.25%)
	50 License Permits & Fees	549,500	413,000	350,000	(63,000)	(15.25%)
4442000-63331	Annual Impact Fee pymt to SCTA	549,500	413,000	350,000	(63,000)	(15.25%)
	63 Operational Expense	549,500	413,000	350,000	(63,000)	(15.25%)
Revenue Total		551,648	413,858	350,000	(63,858)	(15.43%)
Expenditure Total		549,500	413,000	350,000	(63,000)	(15.25%)
Net Increase (Decrease) Fund Balance		2,148	858	0	(858)	(100.00%)

Community Services Facility Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4510	Community Srvc Facility Fee					
45105300-50079	Interest Allocation- ComSrvc	149	100	200	100	100.00%
	47 Interest & Rentals	149	100	200	100	100.00%
45105300-50281	Capital Facility Fee - CommSvc	157	15,000	36,000	21,000	140.00%
	48 Charges for Services	157	15,000	36,000	21,000	140.00%
45105300-63255	Equip<5k	0	0	25,000	25,000	N/A
45105300-65220	Rpr & Maint Non-Routin ComSrvc	0	15,000	10,000	(5,000)	(33.33%)
	63 Operating	0	15,000	35,000	20,000	133.33%
Revenue Total		306	15,100	36,200	21,100	139.74%
Expenditure Total		0	15,000	35,000	20,000	133.33%
Net Increase (Decrease) Fund Balance		306	100	1,200	1,100	1100.00%

Performing Arts Center Capital Facility Reserve

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4520	PAC Facility Capital Rsrv Fund					
42505200-50079	Interest Income Allocated-PAC	793	0	1,600	1,600	N/A
	47 Interest & Rentals	793	0	1,600	1,600	N/A
42505200-50311	Capital Facility Fee - PAC	108	20,000	36,000	16,000	80.00%
	48 Charges for Services	108	20,000	36,000	16,000	80.00%
45205200-65220	Rpr & Maint Non-Routine - PAC	2,500	17,500	15,000	(2,500)	(14.29%)
	63 Operating	2,500	17,500	15,000	(2,500)	(14.29%)
45205000-65600	Equip over 5k- PAC Cap Facility	0	0	25,000	25,000	N/A
	80 Capital Oulay	0	0	25,000	25,000	N/A
Revenue Total		901	20,000	37,600	17,600	88.00%
Expenditure Total		2,500	17,500	40,000	22,500	128.57%
Net Increase (Decrease) Fund Balance		(1,599)	2,500	(2,400)	(4,900)	(196.00%)

Spreckels Donation Permanent Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4525	Permanent-Spreckles Donations					
45255200-50079	Interest Alloc - PAC Endwmnt	2,764	1,200	0	(1,200)	(100.00%)
45255200-50081	Interest Income-PAC Endwmnt	0	0	0	0	N/A
45255200-50085	Interest Income WTR Loan F511	18,863	17,400	16,013	(1,387)	(100.00%)
	47 Interest & Rentals	21,627	18,600	16,013	(2,587)	(100.00%)
45255200-50115	Principal Repymnt frm WTR F511	0	25,000	25,000	0	(100.00%)
	55 Other Financing Sources&Uses	0	25,000	25,000	0	(100.00%)
45255200-64000	Contracted Services - PAC	3,108	0	0	0	N/A
	64 Contract-Profess Services	3,108	0	0	0	N/A
Revenue Total		21,627	43,600	41,013	(2,587)	(5.93%)
Expenditure Total		3,108	0	0	0	0.00%
Net Increase (Decrease) Fund Balance		18,519	43,600	41,013	(2,587)	(5.93%)

Sports Center Capital Facility Reserve

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
4530	Sports Ctr Capitl Faciliy Rsrv					
45305500-50079	Interest Inc-FacilityFund -SpC	0	0	1,000	1,000	N/A
	47 Interest & Rentals	843	500	1,000	500	(100.00%)
45305500-50311	Capital Facility Fee - SpC	20,514	72,000	67,000	(5,000)	(6.94%)
	48 Charges for Services	20,514	72,000	67,000	(5,000)	(6.94%)
45305500-63250	Equip Lease- SpC Captl	40,460	36,950	36,950	0	0.00%
	63 Operational Expense	40,460	36,950	36,950	0	0.00%
45305500-65220	Rpr & Maint Non-Routine - SpC	777	10,400	10,000	(400)	(3.85%)
	63 Facilities	777	10,400	10,000	(400)	(3.85%)
45305500-65600	Equipment over 5K-	0	30,000	47,500	17,500	58.33%
	80 Capital Outlay	0	30,000	47,500	17,500	58.33%
Revenue Total		21,357	72,500	68,000	(4,500)	(6.21%)
Expenditure Total		41,237	77,350	94,450	17,100	22.11%
Net Increase (Decrease) Fund Balance		(19,880)	(4,850)	(26,450)	(21,600)	(445.36%)

Recreational Facility Use Fee Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4540	Sunrise Park Fee					
45405700-50079	Interest Alloc-Sunrise Pk Fee	95	50	75	25	50.00%
	47 Interest & Rentals	95	50	75	25	50.00%
45405700-50287	Field Fee - Sunrise Pk	25,389	39,000	45,000	6,000	15.38%
	48 Charges for Services	25,389	39,000	45,000	6,000	15.38%
Revenue Total		25,484	39,050	45,075	6,025	15.43%
Expenditure Total		0	0	0	0	N/A
Net Increase (Decrease) Fund Balance		25,484	39,050	45,075	6,025	15.43%

Senior Center Bingo Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4550	Senior Center Bingo Fund					
45505400-50079	Interest Income - SrC Bingo	799	0	2,000	2,000	N/A
	37 Interest & Rentals	799	0	2,000	2,000	N/A
45505400-50335	Bingo Revenue - SrC Bingo	0	352,815	450,000	97,185	27.55%
	52 Donations and Misc	0	352,815	450,000	97,185	27.55%
45505400-63330	Supplies - SrC Bingo	0	22,500	47,500	25,000	111.11%
45505400-63395	License Permit & Fees-SrCBingo	50	50	50	0	0.00%
45505400-63495	Rents - SrC Bingo Night	0	9,600	19,200	9,600	100.00%
45505400-63760	Bingo Payout Exp - SrC Bingo	0	285,252	360,000	74,748	26.20%
45505400-63320	Special Event- SrCBingo	1,500	4,000	4,000	0	0.00%
45505400-63230	Excursions- SrCBingo	0	3,000	3,000	0	0.00%
	63 Operational Expense	1,550	324,402	433,750	109,348	33.71%
45505400-65210	Rpr & Maint Non-Rout-SrCBingo	0	16,000	16,000	0	0.00%
	63 Facilities	0	16,000	16,000	0	0.00%
45505400-65600	Equipment Over 5k- SrC Bingo	0	50,000	65,000	15,000	30.00%
	80 Capital Outlay	0	50,000	65,000	15,000	30.00%
Revenue Total		799	352,815	452,000	99,185	28.11%
Expenditure Total		1,550	390,402	514,750	124,348	31.85%
Net Increase (Decrease) Fund Balance		(751)	(37,587)	(62,750)	(25,163)	66.95%

Spreckels Endowment Permanent Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
5561	Permanent Spreckels Endowment					
55615200-50115	Principal Repymnt frm WTR F511	0	35,000	45,000	10,000	28.57%
	67 Other Financing Sources&Uses	0	35,000	45,000	10,000	28.57%
Revenue Total		0	35,000	45,000	10,000	28.57%
Expenditure Total		0	0	0	0	0
Net Increase (Decrease) Fund Balance		0	35,000	45,000	10,000	28.57%

This page is intentionally left blank.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the accumulation of resources and the allocation and reimbursement of costs for service provided between City departments and functions. The following summarizes the City's Internal Service Funds:

Information Technology Fund - Accounts for the cost of providing information technology services to City departments including: purchasing, operating and maintaining the City's voice, data, computer systems and its infrastructure.

Vehicle Replacement Fund - Accounts for the accumulation of resources, and related expenses incurred for future replacement of major equipment and vehicles in the City.

Fleet Management Fund – Accounts for the cost of providing fleet management services to City departments with services including: vehicle repairs, preventative maintenance and quality control inspections.

Infrastructure Fund – Accounts for the accumulation of resources, and related expense incurred for future replacement of City infrastructure.

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, Tyler 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 21-22

- ✓ Reliability
 - Completed rollout of over 60 laptops for remote working, while ensuring network security and stability
 - Completed roll out of multi-factor authentication for remote access
 - Completed planning of city hall server replacement, scheduled for summer of 2022
 - Completed Cyber Security training for all employees.
- ✓ Functionality
 - Completed connecting the Westside Fire Station to the City's network
 - Upgraded Public Safety paging system
 - Replaced Public Safety servers

- ✓ Administration
 - Hired and retained high-quality IT staff
 - Continued to support implementation of Tyler Munis system to replace Springbrook

MAJOR GOALS FOR FISCAL YEAR 2022-2023

GOAL 1: Complete adoption of Office 365 where appropriate

GOAL 2: Replace city hall servers

GOAL 3: Test and enhance network security

GOAL 4: Upgrade city phone system

GOAL 5: Complete implementation of Tyler Munis system, particularly utility billing and business and animal licensing functionality

INFORMATION TECHNOLOGY FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Charges for Services	\$ 1,311,106	\$ 1,505,040	\$ 1,496,942	\$ (8,098)
Interest Income	605	200	200	0
Donations and Miscellaneous Income	4,950	1,500	1,500	0
TOTAL SOURCES	\$ 1,316,661	\$ 1,506,740	\$ 1,498,642	\$ (8,098)
EXPENSES				
Salaries	\$ 342,182	\$ 425,896	\$ 502,142	\$ 76,246
Benefits	(221,087)	199,031	144,669	(54,362)
Operational Expense	400,245	438,802	661,692	222,890
Contractual/Professional Svc	49,786	54,500	79,000	24,500
Vehicle Expenses	9,902	15,070	12,051	(3,019)
Utilities	174,294	181,040	0	(181,040)
Cost Allocation Plan	148,412	142,038	90,415	(51,623)
Depreciation Expense	52,778	46,000	50,000	4,000
Transfers Out	49,320	46,600	50,000	3,400
TOTAL EXPENSES	\$ 1,005,833	\$ 1,548,977	\$ 1,589,969	\$ 40,992
Increase (Use) of Retained Earnings	\$ 310,828	\$ (42,237)	\$ (91,327)	\$ (49,090)
Projected Retained Earnings, End of Year			\$ 47,011	

Information Technology Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
2110	ISF - Information Technology					
21101050-50079	Interest Alloc - IT ISF	605	200	200	0	0.00%
	47 Interest & Rentals	605	200	200	0	0.00%
21101050-50171	Charges for Servcies -IT	1,311,106	1,505,040	1,496,942	(8,098)	(0.54%)
	48 Charges for Services	1,311,106	1,505,040	1,496,942	(8,098)	(0.54%)
21101050-50339	Miscellaneous Income	4,950	1,500	1,500	0	0.00%
	52 Donations and Misc	4,950	1,500	1,500	0	0.00%
21101050-61200	Munis Supplemental Earnings-IT	6,185	0	10,025	10,025	N/A
21101050-61000	Salaries - IT	325,308	403,896	443,617	39,721	9.83%
21101050-61100	1000 hr NonPersable - IT	10,265	21,500	48,000	26,500	123.26%
21101050-61600	OT Salaries - IT	424	500	500	0	0.00%
	61 Salaries	342,182	425,896	502,142	76,246	17.90%
21101050-61200	Admin Payoff - IT	0	2,698	0	(2,698)	(100.00%)
21101050-62200	Munis Health	6,118	0	0	0	N/A
21101050-62680	PERS Employer - IT	81,912	113,699	81,004	(32,695)	(28.76%)
21101050-62200	Alt Ben ICMA - IT	6,055	8,400	0	(8,400)	(100.00%)
21101050-62720	RHSA Plan - IT	2,400	3,600	3,600	0	0.00%
21101050-62990	GASB 68 Expense-IT	(351,125)	0	0	0	N/A
21101050-62200	Kaiser Hlth Ins - IT	9,540	25,440	0	(25,440)	(100.00%)
21101050-62300	Medical Ins - IT	0	0	30,432	30,432	N/A
21101050-62230	Eye Care - IT	459	616	564	(52)	(8.44%)
21101050-62250	Dental - IT	3,040	4,106	3,472	(634)	(15.44%)
21101050-62100	Medicare - IT	5,273	6,168	6,455	287	4.65%
21101050-62240	Life Ins - IT	928	1,155	1,155	0	0.00%
21101050-62600	LTDisability - IT	1,944	2,379	2,613	234	9.84%
21101050-62620	STDisibility - IT	1,073	1,313	1,442	129	9.82%
21101050-62260	EAP - IT	112	136	136	0	0.00%
21101050-61200	Auto Allowance - IT	3,961	5,244	0	(5,244)	(100.00%)
21101050-62800	Workers Comp - ISF	7,224	24,077	13,796	(10,281)	(42.70%)
	62 Benefits	(221,087)	199,031	144,669	(54,362)	(27.31%)
21101050-63110	Office Supplies - IT	0	500	500	0	0.00%
21101050-63330	Spec Dept Exp - IT	1,765	5,000	5,000	0	0.00%
21101050-63310	Dues & Subscription - IT	294	8,700	10,400	1,700	19.54%
21101050-65210	Repair & Maint Equip - IT	21,740	62,000	62,000	0	0.00%
21101050-63255	Equipment under 5K - IT	37,995	35,000	15,000	(20,000)	(57.14%)
21101050-63160	Softwr License & Maint - IT	227,441	177,400	212,100	34,700	19.56%
21101050-63120	Office Equip - IT	5,129	7,000	7,000	0	0.00%
21101050-63250	Equip Lease - IT	93,633	115,000	125,000	10,000	8.70%
21101050-63200	Liability Ins Premium - IT	12,249	13,202	13,152	(50)	(0.38%)
21101050-63610	Training & Travel - IT	0	15,000	15,000	0	0.00%
	63 Operational Expense	400,245	438,802	465,152	26,350	6.00%

Information Technology Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
21101050-64000	Contract Svcs - IT	49,632	54,000	79,000	25,000	46.30%
21101050-63900	Recruitment - IT	154	500	500	0	0.00%
	64 Contract-Profess Services	49,786	54,500	79,500	25,000	45.87%
21101050-65130	Gas & Oil - IT	177	700	700	0	0.00%
21101050-65120	Vehicle Rep & Maint - IT	0	5,000	5,000	0	0.00%
21101050-65100	Auto Insurance- IT	113	309	342	33	10.68%
21101050-65110	Fleet Services - IT	5,976	5,488	2,436	(3,052)	(55.61%)
21101050-65140	Vehicle Rplcmt Charges- IT	3,636	3,573	3,573	0	0.00%
	65 Vehicle Expenses	9,902	15,070	12,051	(3,019)	(20.03%)
21101050-65300	Telephone & Internet - IT	169,750	176,000	196,040	20,040	11.39%
21101050-65300	Cell Phone - IT	4,545	5,040	0	(5,040)	(100.00%)
	63 Utilities	174,294	181,040	196,040	15,000	8.29%
21101050-65400	Cost Alloc Exp - IT	148,412	142,038	90,415	(51,623)	(36.34%)
	71 Cost Allocation Plan	148,412	142,038	90,415	(51,623)	(36.34%)
21101050-69900	Depreciation Exp - IT	52,778	46,000	50,000	4,000	8.70%
	82 Depreciation Exp	52,778	46,000	50,000	4,000	8.70%
21101050-72120	Transfer Out to IT Reserve	49,000	46,600	50,000	3,400	7.30%
21101050-77110	Tranfer Out to CIP	320	0	0	0	N/A
	70 Transfers Out	49,320	46,600	50,000	3,400	7.30%
Revenue Total		1,316,661	1,506,740	1,498,642	(8,098)	(0.54%)
Expense Total		1,005,833	1,548,977	1,589,969	40,992	2.65%
Net Increase (Decrease) Retained Earnings		310,828	(42,237)	(91,327)	(49,090)	116.23%

TECHNOLOGY REPLACEMENT FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Income	\$ 15,614	\$ 1,472	\$ 2,000	\$ 528
Transfers In	49,900	46,600	50,000	3,400
TOTAL SOURCES	\$ 65,514	\$ 48,072	\$ 52,000	\$ 3,928
EXPENSES				
Reimbursement	0	0	72,780	72,780
Transfers Out	954,171	622,617	938,710	316,093
TOTAL EXPENSES	\$ 954,171	\$ 622,617	\$ 1,011,490	\$ 388,873
Increase (Use) of Retained Earnings	\$ (888,657)	\$ (574,545)	\$ (959,490)	\$ (384,945)
Projected Retained Earnings, End of Year			\$ 200,127	

Technology Replacement Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
2120	ISF - IT Reserve Fund					
21201050-50079	Interest Alloc - Tech Rplcmnt	15,614	1,472	2,000	528	35.87%
	330 Interest & Rentals	15,614	1,472	2,000	528	35.87%
21201050-68014	Reimbursement to DS	0	0	39,176	39,176	N/A
21201050-68022	Reimbursement to PW	0	0	33,604	33,604	N/A
	68 Reimbursements	49,000	46,600	72,780	26,180	56.18%
21201050-42110	Transfer In from IT	49,000	46,600	50,000	3,400	7.30%
	700 Transfers In	49,000	46,600	50,000	3,400	7.30%
21201050-71000	Trans-Out to GF	954,171	622,617	938,710	316,093	50.77%
	800 Transfers Out	954,171	622,617	938,710	316,093	50.77%
Revenue Total		64,614	48,072	52,000	3,928	8.17%
Expense Total		954,171	622,617	1,011,490	388,873	62.46%
Net Increase (Decrease) Retained Earnings		(889,557)	(574,545)	(959,490)	(384,945)	67.00%

FLEET SERVICES FY2022/23

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 2021-22

- ✓ Implemented key aspects of Paperless Shop program.
- ✓ Investigated alternative-fuel vehicle options for City fleet. (On-going).
 - Investigated viability of all electric police vehicle being tested by another city.
 - Public Safety currently has two hybrids (1 detective & 1 Patrol).
 - Development Services has two hybrids.

MAJOR GOALS FOR FISCAL YEAR 2022-23

- GOAL 1: Find ways to improve fleet management software for the users (shop & support staff)
- GOAL 2: Alternate-fuel Vehicles – Continue to research Alternate-fuel vehicles to determining the best transition for the City.
- GOAL 3: Obtain best pricing for vehicle parts contract.

FLEET SERVICES FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Interest Income	\$ 171	\$ 0	\$ 98	\$ 98
Charges for Services	706,821	704,811	738,216	33,405
Miscellaneous Income	1,000	0	0	0
TOTAL SOURCES	\$ 707,992	\$ 704,811	\$ 738,314	\$ 33,503
<u>EXPENSES</u>				
Salaries	\$ 188,304	\$ 196,954	\$ 202,530	\$ 5,576
Benefits	(45,608)	103,537	89,283	(14,254)
Operational Expense	61,656	56,738	75,385	18,647
Contractual/Professional Svc	20,968	17,000	20,528	3,528
Information Technology	14,023	16,325	13,680	(2,645)
Vehicle Expenses	200,290	221,113	255,148	34,035
Utilities	17,367	18,300	0	(18,300)
Cost Allocation Plan	84,913	68,179	75,629	7,450
Depreciation Expense	21,601	10,000	10,000	0
Transfers Out	0	72,500	0	(72,500)
TOTAL EXPENSES	\$ 563,514	\$ 780,646	\$ 742,183	\$ (38,463)
Increase (Use) of Retained Earnings	\$ 144,478	\$ (75,835)	\$ (3,869)	\$ 71,966
Projected Retained Earnings, End of Year			\$ 27,889	

Fleet Services Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
2440	ISF - Fleet					
24404130-50079	Interest Alloc - ISF Fleet	171	0	98	98	N/A
	47 Interest & Rentals	171	0	98	98	N/A
24404130-50171	Charges for Services-Fleet	706,821	704,811	738,216	33,405	4.74%
	48 Charges for Services	706,821	704,811	738,216	33,405	4.74%
24404130-50351	Prior Year Revenue - Fleet	1,000	0	0	0	N/A
	52 Donations and Misc	1,000	0	0	0	N/A
24404130-61200	Munis Supplemental Earnings	3,391	0	0	0	N/A
24404130-61000	Salaries - Fleet	176,636	182,005	193,678	11,673	6.41%
24404130-61550	Standby Wkend - Fleet	3,420	3,600	0	(3,600)	(100.00%)
24404130-61551	Standby Wknight - Fleet	1,545	1,500	0	(1,500)	(100.00%)
24404130-61600	OT Salaries - Fleet	(726)	3,500	3,700	200	5.71%
24404130-61300	Stipend - Fleet	4,037	6,349	5,152	(1,197)	(18.85%)
	61 Salaries	188,304	196,954	202,530	5,576	2.83%
24404130-62200	Munis Health	6,738	0	20,653	20,653	N/A
24404130-62680	PERS Employer - Fleet	60,402	59,229	36,306	(22,923)	(38.70%)
24404130-62200	Alt Ben ICMA - Fleet	2,977	4,200	0	(4,200)	(100.00%)
24404130-62720	RHSA Plan - Fleet	1,295	1,320	1,320	0	0.00%
24404130-62990	GASB 68 Expense-FLEET	(153,882)	0	0	0	N/A
24404130-62200	REMIF Health Ins - Fleet	1,350	1,800	0	(1,800)	(100.00%)
24404130-62200	Kaiser Hlth Ins - Fleet	12,699	12,720	0	(12,720)	(100.00%)
24404130-62230	Eye Care - Fleet	458	323	296	(27)	(8.36%)
24404130-62250	Dental - Fleet	2,044	2,156	1,823	(333)	(15.45%)
24404130-62100	Medicare - Fleet	2,766	2,731	2,834	103	3.77%
24404130-62240	Life Ins - Fleet	477	485	485	0	0.00%
24404130-62600	LTD Disability - Fleet	1,075	1,072	1,170	98	9.14%
24404130-62620	STD Disability - Fleet	587	592	647	55	9.29%
24404130-62260	EAP - Fleet	78	72	71	(1)	(1.39%)
24404130-62800	Workers Comp - Fleet	15,326	16,837	23,678	6,841	40.63%
	62 Benefits	(45,608)	103,537	89,283	(14,254)	(13.77%)
24404130-63110	Office Supplies - Fleet	153	200	1,000	800	400.00%
24404130-63100	Postage & Shipping - Fleet	47	100	100	0	0.00%
24404130-63330	Spec Dept Exp - Fleet	26,371	18,000	18,900	900	5.00%
24404130-63395	License Permit & Fees - Fleet	234	475	475	0	0.00%
24404130-63300	Uniform Purchases-Fleet	1,801	1,500	1,500	0	0.00%
24404130-63290	Uniform Laundry Svcs -Fleet	2,015	2,000	2,000	0	0.00%
24404130-65210	Repairs & Maint Routine -Fleet	10,642	11,000	9,450	(1,550)	(14.09%)
24404130-63345	Haz Materials - Fleet	845	4,500	4,500	0	0.00%
24404130-63255	Equipment under 5K - Fleet	1,115	0	0	0	N/A
24404130-63160	Softwr License & Maint - Fleet	9,642	7,500	7,500	0	0.00%
24404130-63255	SmTools & Equip - Fleet	1,494	2,500	2,900	400	16.00%
24404130-63200	Liability Ins Premium - Fleet	7,130	7,463	7,238	(225)	(3.01%)

Fleet Services Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
24404130-63610	Training & Travel - Fleet	0	1,500	1,022	(478)	(31.87%)
24404130-63330	Special Dept Exp - Parks/Fleet	168	0	0	0	N/A
	63 Operational Expense	61,656	56,738	56,585	(153)	(0.27%)
24404130-64000	Contract Svcs - Fleet	20,968	17,000	20,528	3,528	20.75%
	64 Contract-Profess Services	20,968	17,000	20,528	3,528	20.75%
24404130-65000	IT Services - Fleet	14,023	16,325	13,680	(2,645)	(16.20%)
	68 Information Technology	14,023	16,325	13,680	(2,645)	(16.20%)
24404130-65130	Gas & Oil - Fleet	2,977	3,000	4,000	1,000	33.33%
24404130-65120	Veh Rep NonDeptmtl - Fleet	2,597	0	244,552	244,552	N/A
24404130-65100	Auto Insurance- Fleet	0	309	342	33	10.68%
24404130-65140	Vehicle Repl Charge- Fleet	6,186	6,254	6,254	0	0.00%
24404130-65150	Veh Rep & Main - AVA	725	1,200	0	(1,200)	(100.00%)
24404130-65151	Veh Rep & Maint - Wilfred JEPA	0	250	0	(250)	(100.00%)
24404130-65152	Veh Rep & Maint - Casino	0	1,200	0	(1,200)	(100.00%)
24404130-65153	Veh Repairs for Sewer --Fleet	9,278	15,000	0	(15,000)	(100.00%)
24404130-65154	Veh Repairs for Water-Fleet	18,126	25,000	0	(25,000)	(100.00%)
24404130-65155	Veh Repairs for IT-Fleet	17	800	0	(800)	(100.00%)
24404130-65156	Veh Repairs for DS-Fleet	1,117	1,200	0	(1,200)	(100.00%)
24404130-65157	Veh Repairs for Police-Fleet	56,626	60,000	0	(60,000)	(100.00%)
24404130-65158	Veh Repairs for Fire-Fleet	56,214	55,000	0	(55,000)	(100.00%)
24404130-65159	Veh Repairs for AS-Fleet	0	1,200	0	(1,200)	(100.00%)
24404130-65160	Veh Repairs for PW-Fleet	2,066	5,000	0	(5,000)	(100.00%)
24404130-65161	Veh Repairs for Streets-Fleet	6,531	9,000	0	(9,000)	(100.00%)
24404130-65162	Veh Rep & Maint - SW	1,084	1,550	0	(1,550)	(100.00%)
24404130-65163	Veh Repairs for Parks-Fleet	36,343	32,000	0	(32,000)	(100.00%)
24404130-65164	Veh Repairs for SrC-Fleet	223	2,400	0	(2,400)	(100.00%)
24404130-65166	Veh Repairs for Comm Ctr-Fleet	5	250	0	(250)	(100.00%)
24404130-65167	Veh Repairs for PAC-Fleet	175	500	0	(500)	(100.00%)
	65 Vehicle Expenses	200,290	221,113	255,148	34,035	15.39%
24404130-65310	PG&E - Fleet	15,138	17,000	17,000	0	0.00%
24404130-65320	Water Costs - Fleet	510	600	600	0	0.00%
24404130-65300	Telephone & Internet - Fleet	556	0	0	0	N/A
24404130-65300	Cell Phone - Fleet	1,163	700	1,200	500	71.43%
	63 Utilities	17,367	18,300	18,800	500	2.73%
24404130-65400	Cost Alloc Exp - Fleet	84,913	68,179	75,629	7,450	10.93%
	71 Cost Allocation Plan	84,913	68,179	75,629	7,450	10.93%
24404130-65610	Vehicles- Fleet	4,289	0	0	0	N/A
24404130-69900	Contra Asset Expense- Fleet	(4,289)	0	0	0	N/A
	80 Capital Outlay	0	0	0	0	N/A

Fleet Services Fund

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
24404130-69900	Depreciation Expense- Fleet	21,601	10,000	10,000	0	0.00%
	82 Depreciation Exp	21,601	10,000	10,000	0	0.00%
24404130-72450	Transfer Out to Fleet Reserve	0	72,500	0	(72,500)	(100.00%)
	70 Transfers Out	0	72,500	0	(72,500)	(100.00%)
Revenue Total		707,992	704,811	738,314	33,503	4.75%
Expense Total		563,514	780,646	742,183	(38,463)	(4.93%)
Net Increase (Decrease) Retained Earnings		144,478	(75,835)	(3,869)	71,966	(94.90%)

FLEET RESERVE FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Transfers In	\$ 0	\$ 72,500	\$ 0	\$ (72,500)
TOTAL SOURCES	<u>\$ 0</u>	<u>\$ 72,500</u>	<u>\$ 0</u>	<u>\$ (72,500)</u>
EXPENSES				
Transfers Out	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL EXPENSES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Increase (Use) of Retained Earnings	<u>\$ 0</u>	<u>\$ 72,500</u>	<u>\$ 0</u>	<u>\$ (72,500)</u>
Projected Retained Earnings, End of Year			<u>\$ 98,460</u>	

Fleet Reserve Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
2450	Fleet Cpt'l & Maint Reserve					
24504130-42440	Transfer In fr Fleet	0	72,500	0	(72,500)	(100.00%)
	40 Transfers In	0	72,500	0	(72,500)	(100.00%)
	Revenue Total	0	72,500	0	(72,500)	(100.00%)
	Expense Total	0	0	0	0	0.00%
	Net Increase (Decrease) Retained Earnings	0	72,500	0	(72,500)	(100.00%)

VEHICLE REPLACEMENT FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Income	\$ 53,163	\$ 41,175	\$ 31,855	\$ (9,320)
Charges for Services	1,001,399	978,787	1,090,238	111,451
Sale of Property	16,359	10,000	10,000	0
Other Income	0	90,000	100,000	10,000
Transfers In	806,188	100,000	106,502	6,502
TOTAL SOURCES	\$ 1,877,108	\$ 1,219,962	\$ 1,338,595	\$ 118,633
EXPENSE				
Capital Outlay	\$ 182	\$ 205,000	290,000	\$ 85,000
Depreciation Expense	30,756	40,000	40,000	0
Transfers Out	622,102	0	0	0
TOTAL EXPENSES	\$ 653,040	\$ 245,000	\$ 330,000	\$ 85,000
Increase (Use) of Retained Earnings	\$ 1,224,068	\$ 974,962	\$ 1,008,595	\$ 33,633
Projected Retained Earnings, End of Year			\$ 7,618,083	

Vehicle Replacement Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
2430	ISF - Vehicle Replacement					
24304130-50079	Interest Alloc - Veh Repl ISF	24,813	15,000	12,788	(2,212)	(14.75%)
24304130-50075	Interest Income WTR Loan F511	28,350	26,175	19,067	(7,108)	(27.16%)
	47 Interest & Rentals	53,163	41,175	31,855	(9,320)	(27.16%)
24304130-50331	Charges for Services-VRF	1,001,399	978,787	1,090,238	111,451	11.39%
	48 Charges for Services	1,001,399	978,787	1,090,238	111,451	11.39%
24304130-65610	Contra Asset Expense- VRF	(30,464)	0	0	0	N/A
24304130-65610	Vehicles DS- VRF	0	30,000	0	(30,000)	(100.00%)
24304130-65610	Vehicles - PS VRF	30,647	120,000	0	(120,000)	(100.00%)
24304130-65610	Vehicles- VRF	0	55,000	290,000	235,000	427.27%
	80 Capital Outlay	182	205,000	290,000	85,000	427.27%
24304130-69900	Depreciation Expense- VRF	30,756	40,000	40,000	0	0.00%
	82 Depreciation Exp	30,756	40,000	40,000	0	0.00%
24304130-50331	Sale Of Real/Pers Prop	16,359	10,000	10,000	0	0.00%
	81 Gain-Loss on Asset Sale	16,359	10,000	10,000	0	0.00%
24304130-50115	Principal Repymnt frm WTR F511	0	90,000	100,000	10,000	11.11%
	55 Other Fincng Sources	0	90,000	100,000	10,000	11.11%
24304130-44632	Transfer in fr CVC	14,928	0	0	0	N/A
24304130-41000	Transfer In fr NonDept-VRF	791,260	100,000	106,502	6,502	6.50%
	40 Transfers In	806,188	100,000	106,502	6,502	6.50%
24304130-77110	Transfer Out to CIP	622,102	0	0	0	N/A
	70 Transfers Out	622,102	0	0	0	N/A
Revenue Total		1,877,108	1,219,962	1,338,595	118,633	9.72%
Expense Total		653,040	245,000	330,000	85,000	34.69%
Net Increase (Decrease) Retained Earnings		1,224,068	974,962	1,008,595	33,633	3.45%

INFRASTRUCTURE FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Interest Income	\$ 16,158	\$ 0	\$ 0	\$ 0
Transfers In	1,482,520	2,700,000	2,700,000	0
TOTAL SOURCES	\$ 1,498,678	\$ 2,700,000	\$ 2,700,000	\$ 0
<u>EXPENDITURES</u>				
Other Financing Uses	\$ 38,103	\$ 0	\$ 0	\$ 0
Transfers Out	985,714	0	5,060,250	5,060,250
TOTAL EXPENSES	\$ 1,023,817	\$ 0	\$ 5,060,250	\$ 5,060,250
Increase (Use) of Retained Earnings	\$ 474,861	\$ 2,700,000	\$ (2,360,250)	\$ (5,060,250)
Projected Retained Earnings, End of Year			\$ 1,936,560	

Infrastructure Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
2990	ISF - Infrastructure					
29901399-50079	Interest Alloc - ISF Infrastru	15,722	0	0	0	N/A
29901399-50085	Loan Interest Proceeds-Foxtail	436	0	0	0	N/A
	47 Interest & Rentals	16,158	0	0	0	0.00%
29901399-66000	Loan to Foxtail-Irigation Pump	38,103	0	0	0	N/A
	67 Other Fincng Uses	38,103	0	0	0	0.00%
29901399-41000	Transfer In fr GF - ISF Inf	1,482,520	2,700,000	2,700,000	0	0.00%
	700 Transfers In	1,482,520	2,700,000	2,700,000	0	0.00%
29901399-77110	Transfer Out to CIP F310	0	0	5,060,250	5,060,250	N/A
29901399-77110	Trans Out to CIP F310	14,356	0	0	0	N/A
29901399-77110	Trans Out Gold Rdg Demo/MU Rf	137,825	0	0	0	N/A
29901399-77110	Trans Out M&H B-Ball Ct Rsrfce	208,016	0	0	0	N/A
29901399-77110	Trans Out PS Main Paint & Flr	284,889	0	0	0	N/A
29901399-77110	TransOutTo Bocce Ball Crt - SC	471	0	0	0	N/A
29901399-77110	Trans Out to 6250 St Farm	412	0	0	0	N/A
29901399-77110	TransOutTo ADA Trans Plan Impl	32,898	0	0	0	N/A
29901399-77110	Trans Out To CIP F310	53,117	0	0	0	N/A
29901399-77110	TransOut SpC Roof&Skylight Rpr	1,969	0	0	0	N/A
29901399-77110	Trans Out SpC Boiler&Tank Rplc	70,559	0	0	0	N/A
29901399-77110	Trans Out Nrth St Roof Rplcmnt	1,242	0	0	0	N/A
29901399-77110	Trans Out Bldng Mjr Rpr	81,406	0	0	0	N/A
29901399-77110	Trans Out Corp Yard Relocation	380	0	0	0	N/A
29901399-77110	Trans Out Honeybee Pool Reno	21,533	0	0	0	N/A
29901399-77110	TransOut Mgnlia Pool Replaster	26,438	0	0	0	N/A
29901399-77110	Trans Out Golf Course Banquet	32,413	0	0	0	N/A
29901399-77110	Trans-Out Sunrise Pk Elect Cab	17,791	0	0	0	N/A
	800 Transfers Out	985,714	0	5,060,250	5,060,250	0.00%
Revenue Total		1,498,678	2,700,000	2,700,000	0	0.00%
Expense Total		1,023,817	0	5,060,250	5,060,250	N/A
Net Increase (Decrease) Retained Earnings		474,861	2,700,000	(2,360,250)	(5,060,250)	(187.42%)

This page is intentionally left blank.

ENTERPRISE FUNDS

Enterprise Funds account for operations that operate in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed primarily through user charges. The following summarizes the City's Enterprise Funds:

Water Fund – accounts for water services provided to the residents of the City. The activities necessary to provide such service are accounted for in the fund, including, but not limited to, water purchase, water operations, maintenance, financing and related debt service, and billing and collection.

Sewer Fund – accounts for sewage disposal services provided to the residents of the City. The activities necessary to provide such service are accounted for in the fund, including, but not limited to, sewer operations, maintenance, financing and related debt service, and billing and collection.

Recycled Water Fund – Accounts for the activities of recycled water operations provided to recycled water customers based on user agreement. The activities include but not limited to, recycled water operations, maintenance, billing and collection.

Refuse Collection Fund – Accounts for the remaining assets held in the Refuse Collection Fund. Ordinance No. 851 adopted by the City Council on November 27, 2012 transferred refuse billing and rate setting responsibilities from the City to an independent contractor in accordance with the Second Amended and Restated Agreement.

Golf Courses Fund – Accounts for the activities of the City's golf courses which are under the operational management of Rohnert Park Golf LP doing business as Foxtail Golf Course. The City has implemented a master lease agreement with Rohnert Park Golf LP, a California Limited Partnership to facilitate the improvement, operation, and maintenance of the City's two golf courses.

WATER FUNDS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Intergovernmental	\$ 46,012	\$ 30,000	\$ 30,000	\$ 0
Interest Earnings	60,356	35,400	29,500	(5,900)
Charges for Services	10,247,720	9,641,600	11,505,322	1,863,722
License Permits & Fees	723,755	841,991	782,676	(59,315)
Fines Forfeits & Penalties	(20)	0	0	0
Donations & Misc	83,106	0	232,000	232,000
Transfers In*	6,951	250,000	500,000	250,000
TOTAL SOURCES	\$ 11,167,880	\$ 10,798,991	\$ 13,079,498	\$ 2,280,507
EXPENSES				
Salaries	\$ 1,102,828	\$ 1,258,495	\$ 1,160,476	\$ (98,019)
Benefits	(685,118)	665,889	470,563	(195,326)
Operational Expense	519,486	643,734	640,688	(3,046)
Contractual/Professional Svc	299,166	370,000	527,000	157,000
Information Technology	49,878	52,120	51,215	(905)
Vehicle Expenses	335,400	267,438	278,850	11,412
Facilities	80,775	174,468	134,660	(39,808)
Utilities	407,280	534,450	587,500	53,050
Cost Allocation Plan	772,893	632,655	741,401	108,746
Capital Outlay	79,258	700,000	8,834,197	8,134,197
Purchase of Water	2,961,483	2,664,353	2,838,069	173,716
Debt Service	70,650	295,325	310,075	14,750
Depreciation Expense	739,853	650,000	700,000	50,000
Reimbursement	(39,224)	20,000	0	(20,000)
Transfers Out*	123,000	127,000	114,000	(13,000)
TOTAL EXPENSES	\$ 6,817,608	\$ 9,055,927	\$ 17,388,694	\$ 8,332,767
Net Change in Retained Earnings	\$ 4,350,272	\$ 1,743,064	\$ (4,309,196)	\$ (6,052,260)
Add Back Depreciation	739,853	650,000	700,000	50,000
Total Change in Retained Earnings	\$ 5,090,125	\$ 2,393,064	\$ (3,609,196)	\$ (6,002,260)
Projected Retained Earnings, End of Year				
Water Utility Ops			\$ 1,845,958	
Water Capital Preservation			23,707	
Water Capacity Developer Fee			778,039	
Total			<u>\$ 2,647,704</u>	

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

Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Water Utility Fund						
3430						
34304720-50157	Water/ Rev fr Other Agencies	46,012	30,000	30,000	0	0.00%
	46 Intergovernmental	46,012	30,000	30,000	0	0.00%
34304720-50079	Interest Income Alloc-WTR	41,948	25,000	20,000	(5,000)	(20.00%)
	47 Interest & Rentals	41,948	25,000	20,000	(5,000)	(20.00%)
34304720-50207	Water-Residential	4,791,483	4,400,000	4,609,825	209,825	4.77%
34304720-50209	Water-Commercial	4,123,012	4,000,000	3,684,286	(315,714)	(7.89%)
34304720-50213	Water-Hydrant	133,402	160,000	126,000	(34,000)	(21.25%)
34304720-50215	Water Meter Installation	116,484	96,800	80,000	(16,800)	(17.36%)
	48 Charges for Services	9,164,381	8,656,800	8,500,111	(156,689)	(1.81%)
34304720-50237	Water-Penalties-Residential	(20)	0	0	0	N/A
	51 Fines Forfeits Penalties	(20)	0	0	0	N/A
34304720-50339	Water-Miscellaneous	0	0	232,000	232,000	N/A
34304720-50351	Prior Year Revenue	818	0	0	0	N/A
34304720-59000	Contra Asset Rev Contrb-Water	239,532	0	0	0	N/A
	52 Donations and Misc	240,350	0	232,000	232,000	N/A
34304720-61200	Munis Supplemental Earnings	25,821	0	11,757	11,757	N/A
34304720-61000	Salaries - WTR	232,303	0	1,116,917	1,116,917	N/A
34304720-61600	OT Salaries - WTR	8,893	0	26,000	26,000	N/A
34304720-61300	Stipend - PW WTR	0	0	5,802	5,802	N/A
34304720-61000	Salaries - DS WTR	42,999	87,300	0	(87,300)	(100.00%)
34304720-61600	OT Salaries - DS WTR	18	0	0	0	N/A
34304720-61200	Munis Supplemental Earnings	5	0	0	0	N/A
34304720-61000	Salaries - PW WTR	725,556	1,069,531	0	(1,069,531)	(100.00%)
34304720-61200	Longevity - PW WTR	13,935	19,392	0	(19,392)	(100.00%)
34304720-61300	Personnel Stipend - WTR	69	0	0	0	N/A
34304720-61550	Standby Wkend - WTR	4,041	10,500	0	(10,500)	(100.00%)
34304720-61551	Standby Wknight - PW WTR	7,979	13,500	0	(13,500)	(100.00%)
34304720-61600	OT Salaries - PW WTR	14,387	26,000	0	(26,000)	(100.00%)
34304720-61300	Education Stipend - PW WTR	14,065	32,272	0	(32,272)	(100.00%)
	61 Salaries	1,090,071	1,258,495	1,160,476	(98,019)	(7.79%)
34304720-62200	Munis Health - WTR	35,142	0	126,999	126,999	N/A
34304720-62680	PERS Employer - WTR	60,009	0	175,217	175,217	N/A
34304720-62720	RHSA Plan - WTR	2,136	0	12,106	12,106	N/A
34304720-62990	GASB 68 Expense-WTR	(1,269,919)	0	0	0	N/A
34304720-62230	Eye Care - WTR	385	0	1,749	1,749	N/A
34304720-62250	Dental - WTR	2,500	0	10,753	10,753	N/A
34304720-62100	Medicare - WTR	3,641	0	17,436	17,436	N/A
34304720-62240	Life Ins - WTR	722	0	3,048	3,048	N/A
34304720-62600	LTD Disability - WTR	1,471	0	6,632	6,632	N/A
34304720-62620	STD Disability - WTR	802	0	3,660	3,660	N/A
34304720-62260	EAP - WTR	0	0	367	367	N/A

Water Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
34304720-62800	Workers Comp - WTR	0	0	112,596	112,596	N/A
34304720-61200	Admin Payoff - DS WTR	0	378	0	(378)	(100.00%)
34304720-62680	PERS Employer - DS WTR	12,411	24,394	0	(24,394)	(100.00%)
34304720-62200	Alt Bene Nationwide - DS WTR	213	294	0	(294)	(100.00%)
34304720-62720	RHSA Plan - DS WTR	441	828	0	(828)	(100.00%)
34304720-62200	Kaiser Hlth Ins - DS WTR	1,065	3,964	0	(3,964)	(100.00%)
34304720-62230	Eye Care - DS WTR	67	179	0	(179)	(100.00%)
34304720-62250	Dental - DS WTR	447	1,191	0	(1,191)	(100.00%)
34304720-62100	Medicare - PW WTR	649	1,266	0	(1,266)	(100.00%)
34304720-62200	Sutter Hlth Ins - WTR	2,759	3,625	0	(3,625)	(100.00%)
34304720-62240	Life Ins - DS WTR	131	314	0	(314)	(100.00%)
34304720-62600	LTDisability - DS WTR	254	778	0	(778)	(100.00%)
34304720-62620	STDisability - DS WTR	139	429	0	(429)	(100.00%)
34304720-62260	EAP - DS WTR	35	40	0	(40)	(100.00%)
34304720-61200	Auto Allowance - DS WTR	792	787	0	(787)	(100.00%)
34304720-62800	Workers Comp - DS WTR	2,899	3,190	0	(3,190)	(100.00%)
34304720-61200	Admin Payoff - PW WTR	20,202	2,777	0	(2,777)	(100.00%)
34304720-62200	Munis Health	278	0	0	0	N/A
34304720-62680	PERS Employer - PW WTR	196,679	333,001	0	(333,001)	(100.00%)
34304720-62200	Alt Ben ICMA - PW WTR	5,163	9,870	0	(9,870)	(100.00%)
34304720-62720	RHSA Plan - PW WTR	7,556	10,956	0	(10,956)	(100.00%)
34304720-62200	REMIF Health Ins- PW WTR	3,375	8,316	0	(8,316)	(100.00%)
34304720-62200	Kaiser Hlth Ins - PW WTR	89,032	119,248	0	(119,248)	(100.00%)
34304720-62230	Eye Care - PW WTR	1,804	1,878	0	(1,878)	(100.00%)
34304720-62250	Dental - PW WTR	9,278	12,525	0	(12,525)	(100.00%)
34304720-62100	Medicare - PW WTR	11,180	16,257	0	(16,257)	(100.00%)
34304720-62200	Sutter Health Ins- PW WTR	3,180	954	0	(954)	(100.00%)
34304720-62240	Life Ins - PW WTR	2,095	2,981	0	(2,981)	(100.00%)
34304720-62600	LTDisability - PW WTR	4,347	5,960	0	(5,960)	(100.00%)
34304720-62620	STDisability - PW WTR	2,401	3,288	0	(3,288)	(100.00%)
34304720-62260	EAP - PW WTR	452	416	0	(416)	(100.00%)
34304720-61200	Auto Allowance - PW WTR	2,773	3,933	0	(3,933)	(100.00%)
34304720-62800	Workers Comp - PW WTR	90,459	91,872	0	(91,872)	(100.00%)
	62 Benefits	(690,555)	665,889	470,563	(195,326)	(29.33%)
34304720-63110	Office Supplies - Water	948	2,000	2,000	0	0.00%
34304720-63100	Postage & Shipping - Water	14,962	13,000	15,000	2,000	15.38%
34304720-63130	Printing - Water	4,683	4,000	5,000	1,000	25.00%
34304720-63415	Bank Charges - WTR	48,332	55,000	55,000	0	0.00%
34304720-63330	Spec Dept Exp - Water	45,682	50,000	50,000	0	0.00%
34304720-63340	DistributionSystemRepair-Water	107,449	120,000	130,000	10,000	8.33%
34304720-63395	License Permit & Fees - Water	43,339	45,000	45,000	0	0.00%
34304720-63300	Uniform & Boot purchase - WTR	2,910	4,500	8,000	3,500	77.78%
34304720-63290	Uniform Laundry Svcs -Water	3,248	3,700	0	(3,700)	(100.00%)
34304720-63310	Dues & Subscription - Water	2,887	2,000	2,000	0	0.00%
34304720-63331	Cross Conn Co - Water	(13)	0	0	0	N/A
34304720-65210	Repair & Maint Equip - WTR	1,194	0	0	0	N/A
34304720-63345	Haz Materials - Water	2,010	1,000	1,000	0	0.00%
34304720-63355	Meters & Supplies Existng Conn	29,326	50,000	50,000	0	0.00%

Water Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
34304720-63365	Meters & Supplies NEW connecti	77,865	95,000	80,000	(15,000)	(15.79%)
34304720-63255	Equipment under 5K - Water	28,589	50,000	61,500	11,500	23.00%
34304720-63160	Softwr License & Maint - Water	7,475	12,000	27,000	15,000	125.00%
34304720-63120	Office Equip - Water	555	0	0	0	N/A
34304720-63255	SmTools & Equip - WTR	6,657	11,500	0	(11,500)	(100.00%)
34304720-63240	Equipment Rental - Water	4,052	8,000	8,000	0	0.00%
34304720-63385	Water Conservation Measures	11,752	10,000	25,000	15,000	150.00%
34304720-63465	Property Tax - WTR	23,875	23,876	23,876	0	0.00%
34304720-63200	Liability Ins Premium - Water	40,360	48,158	42,312	(5,846)	(12.14%)
34304720-63610	Training & Travel - WTR	11,348	10,000	10,000	0	0.00%
34304720-63485	Bad Debt -Wtr	0	25,000	0	(25,000)	(100.00%)
	63 Operational Expense	519,486	643,734	640,688	(3,046)	(0.47%)
34304720-64000	Contractual Svs - Water	272,432	350,000	507,000	157,000	44.86%
34304720-64030	Legal Svcs - Water	6,725	20,000	20,000	0	0.00%
	64 Contract-Profess Services	279,156	370,000	527,000	157,000	42.43%
34304720-65000	IT Services - Water	49,878	52,120	51,215	(905)	(1.74%)
	66 Information Technology	49,878	52,120	51,215	(905)	(1.74%)
34304720-65130	Gas & Oil - Water	35,802	35,000	40,000	5,000	14.29%
34304720-65120	Vehicle Rep & Maint - WTR	1,960	2,000	5,000	3,000	150.00%
34304720-65100	Auto Ins - Water	5,968	6,962	7,705	743	10.67%
34304720-65110	Fleet Services - Water	98,872	76,670	79,339	2,669	3.48%
34304720-65140	Vehicle Rplcmnt Charges-WTR	192,797	146,806	146,806	0	0.00%
	65 Vehicle Expenses	335,400	267,438	278,850	11,412	4.27%
34304720-65210	Repairs & Maint Routine-Water	15,392	30,000	30,000	0	0.00%
34304720-65220	Rpr & Maint Non-Routine -Water	255	0	0	0	N/A
34304720-64000	Janitorial Svc - WTR	240	0	0	0	N/A
34304720-65200	Property Ins Premium - Water	64,888	94,468	104,660	10,192	10.79%
	63 Facilities	80,775	124,468	134,660	10,192	8.19%
34304720-65310	PG&E - Water	398,750	525,000	577,500	52,500	10.00%
34304720-65320	Water Costs- Water	510	500	550	50	10.00%
34304720-65300	Telephone & Internet - Water	535	450	0	(450)	(100.00%)
34304720-65300	Cell Phone - WTR	7,484	8,500	9,450	950	11.18%
	63 Utilities	407,280	534,450	587,500	53,050	9.93%
34304720-65400	Cost Alloc Exp - Water	772,893	632,655	741,401	108,746	17.19%
	71 Cost Allocation Plan	772,893	632,655	741,401	108,746	17.19%
34304720-65600	Equip over 5K - Water	169,311	0	0	0	N/A
34304720-65610	Vehicles	0	0	165,000	165,000	N/A
34304720-69900	Contra Asset Expense- Water	(169,311)	0	0	0	N/A
	80 Capital Outlay	0	0	165,000	165,000	N/A
34304720-65700	Purchase of Water - Water	2,961,483	2,664,353	2,838,069	173,716	6.52%
	63 Purchase of Water	2,961,483	2,664,353	2,838,069	173,716	6.52%

Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
34304720-69300	Princ Repayment Loan	0	230,000	250,000	20,000	8.70%
34304720-69350	Interest Repymnt Loan	70,650	65,325	60,075	(5,250)	(8.04%)
	72 Debt Service	70,650	295,325	310,075	14,750	4.99%
34304720-69900	Depreciation Exp - Water	739,853	650,000	700,000	50,000	7.69%
	82 Depreciation Exp	739,853	650,000	700,000	50,000	7.69%
34304720-63795	Labor Clearing - WTR	0	0	(20,000)	(20,000)	N/A
34304720-63795	Labor Reimbursement PW WTR	(21,031)	20,000	0	(20,000)	(100.00%)
	68 Reimbursements	(21,031)	20,000	(20,000)	(40,000)	(200.00%)
34304720-47440	Trans in fr Wtr Capital Fd	1,081,407	0	0	0	N/A
	40 Transfers In	1,081,407	0	0	0	N/A
34304720-71000	Trans Out to GF Retiree Med	123,000	127,000	114,000	(13,000)	(10.24%)
34304720-77430	Trans Out Commerce Wtr Ln Rplc	42,280	0	4,394,197	4,394,197	N/A
	70 Transfers Out	165,280	127,000	4,508,197	4,381,197	3449.76%
	Revenue Total	10,574,078	8,711,800	8,782,111	70,311	0.81%
	Expense Total	6,760,619	8,305,927	13,093,694	4,787,767	57.64%
	Net Increase (Decrease) Retained Earnings	3,813,459	405,873	(4,311,583)	(4,717,456)	(1162.30%)

Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Water Capacity Developer Fee						
3436						
34364720-50079	Interest Income-WTR Capacity	7,679	4,400	4,500	100	2.27%
	47 Interest & Rentals	7,679	4,400	4,500	100	2.27%
34364720-50259	Water Capacity Fee	723,755	841,991	782,676	(59,315)	(7.04%)
	50 License Permits & Fees	723,755	841,991	782,676	(59,315)	(7.04%)
34364720-77430	Transfer Out to Water CIP	0	0	100,000	100,000	N/A
34364720-77430	Trans Out Water Tank #8 Prjct	384,547	0	0	0	N/A
34364720-77430	Trans Out to S RP Transmi Line	1,382	0	0	0	N/A
34364720-77430	Trans Out to Wtr Sys Main Plan	25,042	0	0	0	N/A
34364720-77430	Trans Out Commerce Wtr Ln Rplc	373,000	0	0	0	N/A
34364720-77430	TransOut Well Electrical Upgrd	4,432	0	0	0	N/A
	70 Transfers Out	788,403	0	100,000	100,000	N/A
Revenue Total		731,434	846,391	787,176	(59,215)	(7.00%)
Expense Total		788,403	0	100,000	100,000	N/A
Net Increase (Decrease) Retained Earnings		(56,969)	846,391	687,176	(159,215)	(18.81%)

Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Water - Capital Preservation						
3433						
34334720-50079	Interest Alloc - CP WTR	10,729	6,000	5,000	(1,000)	(16.67%)
	47 Interest & Rentals	10,729	6,000	5,000	(1,000)	(16.67%)
34334720-50207	CPTL Prsrvin Residential-WTR	773,948	714,000	2,866,916	2,152,916	301.53%
34334720-50209	CPTLPrsrvin-Commercial-Water	160,272	139,800	138,295	(1,505)	(1.08%)
34334720-50219	Multi Family-WTR Cptl Prsrvt	149,120	131,000	0	(131,000)	(100.00%)
	48 Charges for Services	1,083,339	984,800	3,005,211	2,020,411	205.16%
34334720-65220	Repair & Maint Non-Rout-	0	50,000	0	(50,000)	(100.00%)
	63 Facilities	0	50,000	0	(50,000)	(100.00%)
34334720-65600	Equip over 5k-Cptl Preserv WTR	79,258	50,000	0	(50,000)	(100.00%)
	80 Capital Outlay	79,258	50,000	0	(50,000)	(100.00%)
34334720-77430	Transfer Out to Water F541	0	0	3,675,000	3,675,000	N/A
34334720-77430	Transf Out to WTRSys Cntrl&Tel	19,638	0	0	0	N/A
34334720-77430	Trans Out Water Meter Rplcmnt	0	250,000	0	(250,000)	(100.00%)
34334720-77430	Trans Out Well Pump/Mtr Rplcmn	50,898	150,000	0	(150,000)	(100.00%)
34334720-77430	Trans Out Commerce Wtr Ln Rplc	1,131,431	0	0	0	N/A
34334720-77430	TransIn Tank&Pump Seismic Eval	20,010	0	0	0	N/A
	70 Transfers Out	1,221,977	400,000	3,675,000	3,275,000	818.75%
Revenue Total		1,094,068	990,800	3,010,211	2,019,411	203.82%
Expense Total		1,301,235	500,000	3,675,000	3,175,000	635.00%
Net Increase (Decrease) Retained Earnings		(207,167)	490,800	(664,789)	(1,155,589)	(235.45%)

Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Water Capital Project Fund						
7430						
74304300-50335	Dvlpr Contrib - Water Tank 8	(157,244)	0	0	0	N/A
	52 Donations and Misc	(157,244)	0	0	0	N/A
74302300-61000	Salaries DS WTR CIP	11,285	0	0	0	N/A
74304300-61000	Salaries PW WTR CIP	453	0	0	0	N/A
74304300-61100	1000 hr NonPersable-PW WTR CIP	790	0	0	0	N/A
74304300-61150	PT Persable - PW WTR CIP	229	0	0	0	N/A
	61 Salaries	12,757	0	0	0	N/A
74302300-62200	Munis Health	632	0	0	0	N/A
74302300-62680	PERS Employe	3,754	0	0	0	N/A
74302300-62720	RHSA Plan - DS WTR CIP	91	0	0	0	N/A
74302300-62230	Eye Care - DS WTR CIP	12	0	0	0	N/A
74302300-62250	Dental - DS WTR CIP	76	0	0	0	N/A
74302300-62100	Medicare	163	0	0	0	N/A
74302300-62240	Life Ins	28	0	0	0	N/A
74302300-62600	LTDisability	66	0	0	0	N/A
74302300-62620	STDisability	37	0	0	0	N/A
74304300-62200	Munis Health	52	0	0	0	N/A
74304300-62680	PERS Employe	490	0	0	0	N/A
74304300-62720	RHSA Plan - PW WTR CIP	5	0	0	0	N/A
74304300-62230	Eye Care - PW WTR CIP	1	0	0	0	N/A
74304300-62250	Dental - PW WTR CIP	4	0	0	0	N/A
74304300-62100	Medicare	21	0	0	0	N/A
74304300-62240	Life Ins	1	0	0	0	N/A
74304300-62600	LTDisability	3	0	0	0	N/A
74304300-62620	STDisability	1	0	0	0	N/A
	62 Benefits	5,436	0	0	0	N/A
74304300-69000	Water CIP Projects- Water CIP	0	0	8,669,197	8,669,197	N/A
74304300-69000	Contra Asset Exp- Water CIP	(1,991,318)	0	0	0	N/A
74304300-69000	WA-26 Water Tank #8 Project	227,303	0	0	0	N/A
74302300-69000	WA-51 Keiser Parallel Pipeline	95,903	0	0	0	N/A
74304300-69000	WA-44 Wtr Sys Cntrl & Telemntry	19,638	0	0	0	N/A
74304300-69000	WA-52 S. RP Transmission Line	1,382	0	0	0	N/A
74304300-69000	WA-54 Water Sys. Master Plan	25,042	0	0	0	N/A
74304300-69000	WA-59 Water Meter Replacement	0	500,000	0	(500,000)	(100.00%)
74304300-69000	WA-60 Well Pump/Motor Rplcmnt	50,898	150,000	0	(150,000)	(100.00%)
74304300-69000	WA-27 Commerce Wtr Ln Rplcmnt	1,546,710	0	0	0	N/A
74304300-69000	WA-63 Well Electrical Upgrades	4,432	0	0	0	N/A
74304300-69000	WA-64 Tank&Pump Siesmic Eval	20,010	0	0	0	N/A
	80 Capital Outlay	0	650,000	8,669,197	8,019,197	1233.72%
74302300-63795	Labor Clearing DS - W Capital	(16,144)	0	0	0	N/A
74304300-63795	Labor Clearing PW-WW Capital	(2,049)	0	20,000	20,000	N/A
	68 Reimbursements	(18,193)	0	20,000	20,000	N/A

Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
74304300-43430	Transfer In fr Water Ops F511	0	0	4,394,197	4,394,197	N/A
74304300-43433	Transfer In fr Water Cptl Presrv F531	0	0	3,675,000	3,675,000	N/A
74304300-43436	Transfer In fr Water Capacity F519	0	0	100,000	100,000	N/A
74304300-43436	Trans In Water Tank #8 Prjct	384,547	0	0	0	N/A
74304300-44200	Trans In Keiser Ave Rec P2	6,951	0	0	0	N/A
74304300-43433	Trans In fr WTR Cptl Presv	19,638	0	0	0	N/A
74304300-43436	Trans In S RP Transmiss Line	1,382	0	0	0	N/A
74304300-43436	Trans In Wtr Sys Main Plan	25,042	0	0	0	N/A
74304300-43425	Trans In Water Meter Rplcmnt	0	250,000	500,000	250,000	100.00%
74304300-43433	Trans In Water Meter Rplcmnt	0	250,000	0	(250,000)	(100.00%)
74304300-43433	Trans In Well Pump/Mtr Rplcmnt	50,898	150,000	0	(150,000)	(100.00%)
74304300-43430	Trans In Commerce Wtr Ln Rplmn	42,280	0	0	0	N/A
74304300-43436	Trans In Commerce Wtr Ln Rplc	373,000	0	0	0	N/A
74304300-43433	Trans In Commerce Wtr Ln Rplmn	1,131,431	0	0	0	N/A
74304300-43436	TransIn Well Electrical Upgrds	4,432	0	0	0	N/A
74304300-43433	TransIn Tank&Pump Seismic Eval	20,010	0	0	0	N/A
	40 Transfers In	2,059,610	650,000	8,669,197	8,019,197	1233.72%
74304300-43433	Transfer Out to - Water F511	1,081,407	0	0	0	N/A
	70 Transfers Out	1,081,407	0	0	0	N/A
Revenue Total		1,902,366	650,000	8,669,197	8,019,197	1233.72%
Expense Total		1,081,407	650,000	8,689,197	8,039,197	1236.80%
Net Increase (Decrease) Retained Earnings		820,960	0	(20,000)	(20,000)	N/A
Total Water Funds						
Revenue Total		14,301,946	11,198,991	21,248,695	10,049,704	89.74%
Expense Total		9,931,663	9,455,927	25,557,891	16,101,964	170.28%
Net Increase (Decrease) Retained Earnings		4,370,282	1,743,064	(4,309,196)	(6,052,260)	(347.22%)

SEWER FUNDS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Charges for Services				
Residential	\$ 5,917,881	\$ 6,013,000	\$ 6,483,374	\$ 470,374
Commercial/Multifamily	7,777,812	8,105,000	8,786,427	681,427
Sonoma State University	724,977	300,000	758,080	458,080
Canon Manor	163,959	138,200	150,000	11,800
Casino	1,301,693	1,325,000	1,332,000	7,000
Interest Earnings	121,847	76,000	77,000	1,000
Other Income	69,573	0	134,000	134,000
Transfers In*	175,050	174,368	174,743	375
TOTAL SOURCES	\$ 16,252,792	\$ 16,131,568	\$ 17,895,624	\$ 1,764,056
EXPENSES				
Salaries	\$ 744,175	\$ 912,894	\$ 810,885	\$ (102,009)
Benefits	(127,394)	473,904	346,769	(127,135)
Operational Expense	232,032	374,627	571,093	196,466
Contractual/Professional Svc	76,111	160,000	162,200	2,200
Information Technology	27,777	27,202	23,970	(3,232)
Vehicle Expenses	174,194	155,813	152,681	(3,132)
Facilities	51,709	69,636	0	(69,636)
Utilities	108,345	96,775	0	(96,775)
Cost Allocation Plan	1,247,076	1,071,793	945,034	(126,759)
Non-Capital Outlay	104,622	0	0	0
Capital Outlay	0	0	6,472,500	6,472,500
Sub Regional Expense	9,769,994	10,100,000	11,112,245	1,012,245
Debt Service	290,263	698,450	699,950	1,500
Depreciation Expense	1,678,127	1,700,000	1,713,000	13,000
Reimbursement	(38,429)	(20,000)	0	20,000
Transfers Out*	68,000	320,000	62,000	(258,000)
TOTAL EXPENSES	\$ 14,406,601	\$ 16,141,094	\$ 23,072,327	\$ 6,931,233
Net Change in Retained Earnings	\$ 1,846,191	\$ (9,526)	\$ (5,176,703)	\$ (5,167,177)
Add Back Depreciation	1,678,127	1,700,000	1,713,000	13,000
Total Change in Retained Earnings	\$ 3,524,317	\$ 1,690,474	\$ (3,463,703)	\$ (5,154,177)
Projected Retained Earnings, End of Year				
Sewer Utility Ops			\$ 5,611,148	
Sewer Capital Preservation			573,676	
Total			\$ 6,184,824	

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

Sewer Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Sewer Utility Fund						
3420						
34204710-50079	Interest Income Alloc-SWR	110,988	70,000	70,000	0	0.00%
	47 Interest & Rentals	110,988	70,000	70,000	0	0.00%
34204710-50219	Multi Family - Sewer	4,744,877	4,800,000	5,010,845	210,845	4.39%
34204710-50221	Sewer Residential	5,505,006	5,600,000	5,753,913	153,913	2.75%
34204710-50223	Sewer Commercial	2,520,805	2,800,000	2,876,441	76,441	2.73%
34204710-50229	Sewer-So. State Univ	724,977	300,000	758,080	458,080	152.69%
34204710-50231	Sewer-Canon Manor	163,959	138,200	150,000	11,800	8.54%
34204710-50233	Sewer / Casino	770,438	800,000	812,000	12,000	1.50%
34204710-50247	Casino Laguna WWTP - SWR	531,254	525,000	520,000	(5,000)	(0.95%)
	48 Charges for Services	14,961,316	14,963,200	15,881,279	918,079	6.14%
34204710-50225	Sewer-Other	22,395	0	0	0	N/A
34204710-50339	Miscellaneous Income	976	0	134,000	134,000	N/A
34204710-50351	Prior year Revenue - Swr	1,282	0	0	0	N/A
34204710-59000	Contra Asset Rev Contrb- Sewer	44,920	0	0	0	N/A
	52 Donations and Misc	69,573	0	134,000	134,000	N/A
34204710-61200	Munis Supplemental Earnings	21,759	0	12,290	12,290	N/A
34204710-61000	Salaries - SWR	158,955	0	774,004	774,004	N/A
34204710-61600	OT Salaries - SWR	3,361	0	20,000	20,000	N/A
34204710-61000	Salaries - DS SWR	28,523	67,603	0	(67,603)	(100.00%)
34204710-61600	OT Salaries - DS SWR	18	0	0	0	N/A
34204710-61200	Munis Supplemental Earnings	5	0	0	0	N/A
34204710-61000	Salaries - PW SWR	483,402	789,336	0	(789,336)	(100.00%)
34204710-61200	Longevity - PW SWR	4,674	6,497	0	(6,497)	(100.00%)
34204710-61300	Personnel Stiped - SWR	2	0	4,591	4,591	N/A
34204710-61550	Standby Wkend - SWR	3,303	5,000	0	(5,000)	(100.00%)
34204710-61551	Standby Wknight - PW SWR	7,527	8,000	0	(8,000)	(100.00%)
34204710-61600	OT Salaries - PW SWR	15,046	17,500	0	(17,500)	(100.00%)
34204710-61300	Education Stipend - PW SWR	10,275	18,958	0	(18,958)	(100.00%)
	61 Salaries	736,849.67	912,894	810,885	(102,009)	(100.00%)
34204710-62200	Munis Health - SWR	22,430	0	109,020	109,020	N/A
34204710-62680	PERS Employer - SWR	42,202	0	129,968	129,968	N/A
34204710-62720	RHSA Plan - SWR	859	0	5,836	5,836	N/A
34204710-62990	GASB 68 Expense-SWR	(491,918)	0	0	0	N/A
34204710-62230	Eye Care - SWR	546	0	1,189	1,189	N/A
34204710-62250	Dental - SWR	1,603	0	7,348	7,348	N/A
34204710-62100	Medicare - SWR	2,582	0	11,060	11,060	N/A
34204710-62240	Life Ins - SWR	488	0	2,114	2,114	N/A
34204710-62600	LTDisability - SWR	1,018	0	4,618	4,618	N/A
34204710-62620	STDisibility - SWR	552	0	2,545	2,545	N/A
34204710-62260	EAP - SWR	0	0	267	267	N/A
34204710-62800	Workers Comp - SWR	0	0	72,804	72,804	N/A

Sewer Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
34204710-61200	Admin Payoff - DS SWR	0	153	0	(153)	(100.00%)
34204710-62680	PERS Employer - DS SWR	8,903	19,212	0	(19,212)	(100.00%)
34204710-62200	Alt Bene Nationwide - DS SWR	151	210	0	(210)	(100.00%)
34204710-62720	RHSA Plan - DS SWR	333	684	0	(684)	(100.00%)
34204710-62200	Kaiser Hlth Ins - DS SWR	1,065	3,964	0	(3,964)	(100.00%)
34204710-62230	Eye Care - DS SWR	53	212	0	(212)	(100.00%)
34204710-62250	Dental - DS SWR	354	1,417	0	(1,417)	(100.00%)
34204710-62100	Medicare - DS SWR	417	980	0	(980)	(100.00%)
34204710-62200	Sutter Hlth Ins - Swr	1,804	2,353	0	(2,353)	(100.00%)
34204710-62240	Life Ins - DS SWR	95	342	0	(342)	(100.00%)
34204710-62600	LTDisability - DS SWR	167	891	0	(891)	(100.00%)
34204710-62620	STDisability - DS SWR	93	492	0	(492)	(100.00%)
34204710-62260	EAP - DS SWR	42	47	0	(47)	(100.00%)
34204710-61200	Auto Allowance - DS SWR	396	262	0	(262)	(100.00%)
34204710-62800	Workers Comp - DS SWR	3,871	2,630	0	(2,630)	(100.00%)
34204710-61200	Admin Payoff - PW SWR	757	3,359	0	(3,359)	(100.00%)
34204710-62200	Munis Health	13	0	0	0	N/A
34204710-62680	PERS Employer - PW SWR	128,873	237,949	0	(237,949)	(100.00%)
34204710-62200	Alt Ben ICMA - PW SWR	3,397	3,360	0	(3,360)	(100.00%)
34204710-62720	RHSA Plan - PW SWR	3,167	5,784	0	(5,784)	(100.00%)
34204710-62200	REMIF Health Ins-Sewer PW	3,375	7,044	0	(7,044)	(100.00%)
34204710-62200	Kaiser Hlth Ins - PW SWR	55,550	87,050	0	(87,050)	(100.00%)
34204710-62230	Eye Care - PW SWR	1,011	1,216	0	(1,216)	(100.00%)
34204710-62250	Dental - PW SWR	5,749	8,110	0	(8,110)	(100.00%)
34204710-62100	Medicare - PW SWR	7,359	11,814	0	(11,814)	(100.00%)
34204710-62200	Sutter Health Ins- PW SWR	0	636	0	(636)	(100.00%)
34204710-62240	Life Ins - PW SWR	1,357	1,987	0	(1,987)	(100.00%)
34204710-62600	LTDisability - PW SWR	2,867	4,030	0	(4,030)	(100.00%)
34204710-62620	STDisability - PW SWR	1,581	2,224	0	(2,224)	(100.00%)
34204710-62260	EAP - PW SWR	293	269	0	(269)	(100.00%)
34204710-61200	Auto Allowance - PW SWR	2,773	3,933	0	(3,933)	(100.00%)
34204710-62800	Workers Comp - PW SWR	53,319	61,290	0	(61,290)	(100.00%)
	62 Benefits	(130,455)	473,904	346,769	(127,135)	(100.00%)
34204710-63110	Office Supplies - Sewer	1,103	1,700	1,700	0	0.00%
34204710-63100	Postage & Shipping - Sewer	14,442	12,000	12,000	0	0.00%
34204710-63130	Printing Services	4,683	5,000	5,000	0	0.00%
34204710-63415	Bank Charges - SWR	82,295	86,000	86,000	0	0.00%
34204710-63330	Spec Dept Exp -Sewer	12,526	30,000	30,000	0	0.00%
34204710-63331	SystemRepair - Sewer	26,356	30,000	0	(30,000)	0.00%
34204710-63395	License Permit & Fees - Sewer	11,644	12,000	12,000	0	0.00%
34204710-63300	Uniforms & Boots- Sewer	1,702	2,000	4,500	2,500	0.00%
34204710-63290	Uniform Laundry Svcs -Sewer	2,549	3,500	0	(3,500)	0.00%
34204710-63310	Dues & Subscription - Sewer	4,467	2,500	2,500	0	0.00%
34204710-63340	Repair & Maint Equip - SWR	6,092	70,000	30,000	(40,000)	0.00%
34204710-63345	Haz Materials- Sewer	115	0	0	0	0.00%
34204710-63255	Equipment under 5K - Sewer	9,986	12,000	16,000	4,000	0.00%

Sewer Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Adopted Budget		
34204710-63160	Softwr License & Maint - Sewer	10,553	15,000	30,000	15,000	0.00%
34204710-63120	Office Equip - SWR	567	600	600	0	0.00%
34204710-63255	SmTools & Equip - Sewer	2,378	4,000	0	(4,000)	0.00%
34204710-63240	Equipment Rental - Sewer	2,329	3,000	7,500	4,500	0.00%
34204710-63385	Water Conservation Measures	8,646	10,000	25,000	15,000	0.00%
34204710-63250	Equip Lease - Sewer	247	1,000	0	(1,000)	0.00%
34204710-63475	Self Insured Losses - Sewer	427	0	0	0	0.00%
34204710-63200	Liability Ins Premium - Sewer	26,224	31,327	28,755	(2,572)	0.00%
34204710-63600	Meetings & Travel - Sewer	356	0	0	0	0.00%
34204710-63610	Training & Travel-Sewer	2,345	8,000	8,000	0	0.00%
34204710-63485	Bad Debt - Swr	0	20,000	0	(20,000)	0.00%
	63 Operational Expense	232,032	359,627	299,555	(60,072)	(100.00%)
34204710-64000	Contractual Svs -Sewer	70,787	150,000	152,200	2,200	1.47%
34204710-64030	Legal Svcs - Sewer	5,323	10,000	10,000	0	0.00%
	64 Contract-Profess Services	76,111	160,000	162,200	2,200	1.38%
34204710-65000	IT Services - Sewer	27,777	27,202	23,970	(3,232)	(11.88%)
	66 Information Technology	27,777	27,202	23,970	(3,232)	(11.88%)
34204710-65130	Gas & Oil - Sewer	16,341	15,000	20,000	5,000	33.33%
34204710-65120	Vehicle Rep & Maint - Sewer	3,178	3,800	3,800	0	0.00%
34204710-65100	Auto Ins - Sewer	3,012	3,423	3,788	365	10.66%
34204710-65110	Fleet Services - Sewer	54,038	35,881	27,384	(8,497)	(23.68%)
34204710-65140	Vehicle Rplcmnt Charges-SWR	97,624	97,709	97,709	0	0.00%
	65 Vehicle Expenses	174,194	155,813	152,681	(3,132)	(100.00%)
34204710-65210	Repairs & Maint Routine -Sewer	4,650	15,000	85,000	70,000	466.67%
34204710-64000	Janitorial Svcs - SWR	2,290	2,200	0	(2,200)	(100.00%)
34204710-65200	Property Ins Premium - Swr	44,769	52,436	59,763	7,327	13.97%
	63 Facilities	51,709	69,636	144,763	75,127	107.89%
34204710-65310	PG&E - Sewer	96,000	85,000	115,000	30,000	35.29%
34204710-65320	Water Costs- Sewer	4,109	4,500	4,500	0	0.00%
34204710-65300	Telephone & Internet- Sewer	241	275	0	(275)	(100.00%)
34204710-65300	Cell Phone - Sewer	7,995	7,000	7,275	275	3.93%
	63 Utilities	108,345	96,775	126,775	30,000	31.00%
34204710-65400	Cost Alloc Exp - Sewer	1,247,076	1,071,793	945,034	(126,759)	(11.83%)
	71 Cost Allocation Plan	1,247,076	1,071,793	945,034	(126,759)	(11.83%)
34204710-65600	Equip > 5K	0	0	125,000	125,000	N/A
34204710-65610	Vehicles	0	0	85,000	85,000	N/A
	80 Capital Outlay	0	0	210,000	210,000	N/A
34204710-69290	Laguna Plant - Sewer	9,769,994	10,100,000	11,112,245	1,012,245	10.02%
	83 SubRegional LTP Expense	9,769,994	10,100,000	11,112,245	1,012,245	10.02%

Sewer Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
34204710-69900	Depreciation Exp - Sewer	1,666,060	1,700,000	1,700,000	0	0.00%
	82 Depreciation Exp	1,666,060	1,700,000	1,700,000	0	0.00%
34204710-63795	Labor ReimbursementPW PM-WW	(28,042)	(20,000)	(40,000)	(20,000)	100.00%
	68 Reimbursements	(28,042)	(20,000)	(40,000)	(20,000)	100.00%
34204710-47430	Transfer In fr WW Capital	164,331	0	0	0	N/A
	40 Transfers In	164,331	0	0	0	N/A
34204710-78720	Trnsfr Out to 2017 Rfnd SWR DS	526,131	524,082	525,207	1,125	0.21%
34204710-77420	Trans Out Sewer Sys Mstr Plan	30,042	0	4,650,000	4,650,000	N/A
34204710-77420	Trans Out I&I Manhole Coating	41,269	0	0	0	N/A
34204710-77420	TransOut to S1 VFD & Mtr Upgrd	89,113	0	0	0	N/A
34204710-77420	TransferOutTo Intrcpt OutflI2	1,201,028	0	0	0	N/A
34204710-71000	Trans Out to GF Retiree Med	68,000	70,000	62,000	(8,000)	(11.43%)
34204710-77420	Trans Out Swr Sys Mstr Pln Imp	491,795	0	0	0	N/A
34204710-77420	TranOut Station#2Motor Rplcmnt	115,913	0	0	0	N/A
	70 Transfers Out	2,563,291	594,082	5,237,207	4,643,125	(100.00%)
Revenue Total		15,306,209	15,033,200	16,085,279	1,052,079	7.00%
Expense Total		16,494,940	15,701,726	21,232,084	5,530,358	35.22%
Net Increase (Decrease) Retained Earnings		(1,188,732)	(668,526)	(5,146,805)	(4,478,279)	669.87%

Sewer Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Sewer - Capital Preservation						
3425						
34254710-50079	Interest Alloc-SWR Cptl Preser	10,857	6,000	7,000	1,000	16.67%
	47 Interest & Rentals	10,857	6,000	7,000	1,000	16.67%
34254710-50219	Multi Family-SWR Cptl Preserv	291,335	295,000	511,283	216,283	73.32%
34254710-50221	Residential-SWR Cptl Preserv	412,876	413,000	729,461	316,461	76.62%
34254710-50223	Commercial-SWR Cptl Preserv	220,795	210,000	387,858	177,858	84.69%
	48 Charges for Services	925,005	918,000	1,628,602	710,602	77.41%
34254710-63485	Bad Debt-Swr Cap Preserv	0	15,000	0	(15,000)	(100.00%)
	63 Operational Expense	0	15,000	0	(15,000)	(100.00%)
34254710-65600	Equip over 5K- SWR Cptl Presrv	29,378	0	0	0	N/A
34254710-69900	Contra Asset Expense- Captl Pr	(29,378)	0	0	0	N/A
	80 Capital Outlay	0	0	0	0	N/A
34254710-69900	Depreci Exp- Swr Cptl Presv	12,067	0	13,000	13,000	N/A
	82 Depreciation Exp	12,067	0	13,000	13,000	N/A
34254710-77420	Trans Out Sewer CIP	0	0	1,612,500	1,612,500	N/A
34254710-77430	Trans Out I&I Manhole Coating	57,965	0	0	0	N/A
34254710-77430	Trans Out to S1 VFD&Mtr Upgrd	47,331	0	0	0	N/A
34254710-77430	Trans Out Water Meter Rplcmnt	0	250,000	500,000	250,000	100.00%
34254710-77430	TranOut L-Sectn Siphon Rplcmnt	346	0	0	0	N/A
34254710-77430	TranOut I&I Reduction-BSection	4,230	0	0	0	N/A
	70 Transfers Out	109,872	250,000	2,112,500	1,862,500	745.00%
Revenue Total		935,863	924,000	1,635,602	711,602	77.01%
Expense Total		121,938	265,000	2,125,500	1,860,500	702.08%
Net Increase (Decrease) Retained Earnings		813,924	659,000	(489,898)	(1,148,898)	(174.34%)

Sewer Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Sewer Captial Project Fund						
7420						
74202300-61000	Salaries - DS SWR CIP	4,912	0	0	0	N/A
74204300-61000	Salaries PW SWR CIP	803	0	0	0	N/A
74204300-61100	1000 hr NonPersable-PW SWR CIP	1,527	0	0	0	N/A
74204300-61150	PT Persable - PW SWR CIP	83	0	0	0	N/A
	61 Salaries	7,325.76	0	0	0	N/A
74202300-62200	Munis Health	280	0	0	0	N/A
74202300-62680	PERS Employe	1,633	0	0	0	N/A
74202300-62720	RHSA Plan - DS SWR CIP	46	0	0	0	N/A
74202300-62230	Eye Care - DS SWR CIP	6	0	0	0	N/A
74202300-62250	Dental - DS SWR CIP	38	0	0	0	N/A
74202300-62100	Medicare	71	0	0	0	N/A
74202300-62240	Life Ins	13	0	0	0	N/A
74202300-62600	LTDisability	29	0	0	0	N/A
74202300-62620	STDIsability	16	0	0	0	N/A
74204300-62200	Munis Health	73	0	0	0	N/A
74204300-62680	PERS Employe	789	0	0	0	N/A
74204300-62720	RHSA Plan - PW SWR CIP	12	0	0	0	N/A
74204300-62230	Eye Care - PW SWR CIP	2	0	0	0	N/A
74204300-62250	Dental - PW SWR CIP	10	0	0	0	N/A
74204300-62100	Medicare	35	0	0	0	N/A
74204300-62240	Life Ins	2	0	0	0	N/A
74204300-62600	LTDisability	5	0	0	0	N/A
74204300-62620	STDIsability	3	0	0	0	N/A
	62 Benefits	3,061	0	0	0	N/A
74204300-65500	WW-30 Sewer Sys Mstr Plan	5,388	0	0	0	N/A
74204300-65500	WW-31 I&I Manhole Coating	99,234	0	0	0	N/A
	69 Non-Capital Outlay	104,622	0	0	0	N/A
74204300-69800	Contra Asset Exp-Sewer CIP	(2,123,457)	0	0	0	N/A
74204300-69000	Sewer CIP- Sewer Projects	0	0	6,262,500	6,262,500	N/A
74204300-69000	WW-30 Sewer Lining SSU	24,654	0	0	0	N/A
74204300-69000	WW-33 Station #1 VFD & Motors	136,443	0	0	0	N/A
74204300-69000	2019 Interceptor Outfall - P2	1,350,077	0	0	0	N/A
74204300-69000	WA-37 Swr Sys Mstr Pln Implmnt	491,795	0	0	0	N/A
74204300-69000	WW-39 Station #2 Motor Rplcmnt	115,913	0	0	0	N/A
74204300-69000	WW-40 L-Section Siphon Rplcmnt	346	0	0	0	N/A
74204300-69000	WW-45 I&I Reduction- B Section	4,230	0	0	0	N/A
	80 Capital Outlay	0	0	6,262,500	6,262,500	N/A
74202300-63795	Labor Clearing DS-WW Cap	(7,043)	0	0	0	N/A
74302300-63795	Labor Clearing PW-WW Cap	(3,344)	0	40,000	40,000	N/A
	68 Reimbursements	(10,387)	0	40,000	40,000	N/A

Sewer Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
74204300-43420	Trans In Sewer Sys Mstr Plan	0	0	4,650,000	4,650,000	N/A
74204300-43420	Trans In Sewer Sys Mstr Plan	30,042	0	0	0	N/A
74204300-43420	Trans In I&I Manhole Coating	41,269	0	0	0	N/A
74204300-43425	Trans In I&I Manhole Coating	57,965	0	1,612,500	1,612,500	N/A
74204300-43420	TransIn S1 VFD & Mtr Upgrd	89,113	0	0	0	N/A
74204300-43425	Trans In frm SWR Cpt'l Presrv	47,331	0	0	0	N/A
74204300-44250	Transfer In Introprtr Outfl P2	149,048	0	0	0	N/A
74204300-43420	Transfer In Introprtr Outfl P2	1,201,028	0	0	0	N/A
74204300-43420	Trans In Swr Sys Mstr Pln Imp	491,795	0	0	0	N/A
74204300-43420	TranIn Station#2 Motor Rplcmnt	115,913	0	0	0	N/A
74204300-43425	TransIn L-Sectn Siphon Rplcmnt	346	0	0	0	N/A
74204300-43425	TransIn I&I Reduction-B Section	4,230	0	0	0	N/A
	40 Transfers In	2,228,079	0	6,262,500	6,262,500	N/A
74204300-73420	Transfer Out to WW Ops	164,331	0	0	0	N/A
	70 Transfers Out	164,331	0	0	0	N/A
Revenue Total		2,228,079	0	6,262,500	6,262,500	N/A
Expense Total		268,952	0	6,302,500	6,302,500	N/A
Net Increase (Decrease) Retained Earnings		1,959,127	0	(40,000)	(40,000)	N/A

Sewer Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
2017 Sewer Refunding Bond 2005						
8720						
87201399-50081	Interest-2017 Rfnd SWR DSvc	2	0	0	0	N/A
	47 Interest & Rentals	2	0	0	0	N/A
87201399-69300	Principal-2017 Rfnd SWR DSvc	0	370,000	390,000	20,000	5.41%
87201399-69350	Interest-2017 Rfnd SWR DSvc	290,263	328,450	309,950	(18,500)	(5.63%)
	72 Debt Service	290,263	698,450	699,950	1,500	0.21%
87201399-44250	Tranfr-In fr PFF-2017 Rfnd SWR	175,050	174,368	174,743	375	0.22%
87201399-43420	Trans In fr SWR510-2017 RfndDS	526,131	524,082	525,207	1,125	0.21%
	40 Transfers In	701,181	698,450	699,950	1,500	0.21%
Revenue Total		701,183	698,450	699,950	1,500	0.21%
Expense Total		290,263	698,450	699,950	1,500	0.21%
Net Increase (Decrease) Retained Earnings		410,920	0	0	0	N/A
Total Sewer Funds						
Revenue Total		19,171,333	16,655,650	24,683,331	8,027,681	48.20%
Expense Total		17,176,094	16,665,176	30,360,034	13,694,858	82.18%
Net Increase (Decrease) Retained Earnings		1,995,239	(9,526)	(5,676,703)	(5,667,177)	59491.68%

This page is intentionally left blank.

RECYCLED WATER FUNDS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Earnings	\$ 3,825	\$ 2,450	\$ 2,650	\$ 200
Charges for Services	543,086	491,500	563,410	71,910
Donations & Misc	232,000	0	0	0
Transfers In	4,861	0	0	0
TOTAL SOURCES	\$ 783,772	\$ 493,950	\$ 566,060	\$ 72,110
EXPENSES				
Salaries	\$ 63,868	\$ 61,595	\$ 75,613	\$ 14,018
Benefits	(29,650)	33,016	29,570	(3,446)
Operational Expense	19,979	18,039	290,705	272,666
Contractual/Professional Svc	400	21,000	36,000	15,000
Information Technology	631	254	418	164
Purchase of Water	268,245	270,000	0	(270,000)
Depreciation Expense	8,356	9,000	9,000	0
TOTAL EXPENSES	\$ 331,829	\$ 412,904	\$ 441,306	\$ 28,402
Increase (Use) of Retained Earnings	\$ 451,943	\$ 81,046	\$ 124,754	\$ 43,708
Projected Retained Earnings, End of Year				
Recycled Water Utility Ops			\$ 822,349	
Recycled Water Capital Preservation			45,825	
Total			<u>\$ 868,174</u>	

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

Recycled Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Recycled Water Utility Fund						
3440						
34404730-50079	Interest Income- Alloc - RW	3,657	2,200	2,500	300	13.64%
	47 Interest & Rentals	3,657	2,200	2,500	300	13.64%
34404730-50230	Revenue - RW	498,458	445,000	499,107	54,107	12.16%
34404730-50243	Flat Fee Revenue- RW	31,793	35,000	52,287	17,287	49.39%
	48 Charges for Services	530,252	480,000	551,394	71,394	14.87%
34404730-59000	Contra Asset Rev Contrb- RW	232,000	0	0	0	N/A
	52 Donations and Misc	232,000	0	0	0	N/A
34404730-61200	Munis Supplemental Earnings-RW	2,452	0	1,823	1,823	N/A
34404730-61000	Salaries - RW	16,066	0	0	0	N/A
34404730-61300	Education Stipend	17	0	0	0	N/A
34404730-61000	Salaries - PW RW	45,289	61,535	73,790	12,255	19.92%
34404730-61300	Education Stipend- PW RW	45	60	0	(60)	(100.00%)
	61 Salaries	63,868	61,595	75,613	14,018	22.76%
34404730-62200	Munis Health - RW	2,344	0	9,943	9,943	N/A
34404730-62680	PERS Employer - RW	4,006	0	0	0	N/A
34404730-62720	RHSA Plan - RW	154	0	0	0	N/A
34404730-62990	GASB 68 Expense-RW	(60,635)	0	0	0	N/A
34404730-62230	Eye Care - RW	19	0	0	0	N/A
34404730-62250	Dental - RW	126	0	0	0	N/A
34404730-62100	Medicare - RW	262	0	0	0	N/A
34404730-62240	Life Ins - RW	44	0	0	0	N/A
34404730-62600	LTDIsability - RW	108	0	0	0	N/A
34404730-62620	STDIsability - RW	59	0	0	0	N/A
34404730-61200	Admin Payoff - PW RW	0	648	0	(648)	(100.00%)
34404730-62680	PERS Employer - PW RW	11,243	16,704	11,786	(4,918)	(29.44%)
34404730-62720	RHSA Plan - PW RW	495	660	780	120	18.18%
34404730-62200	Kaiser Hlth Ins - PW RW	6,583	8,472	0	(8,472)	(100.00%)
34404730-62230	Eye Care - PW RW	66	85	92	7	8.24%
34404730-62250	Dental - PW RW	442	565	563	(2)	(0.35%)
34404730-62100	Medicare - PW RW	667	893	1,056	163	18.25%
34404730-62240	Life Ins - PW RW	116	162	184	22	13.58%
34404730-62600	LTDIsability - PW RW	267	362	435	73	20.17%
34404730-62620	STDIsability - PW RW	147	200	240	40	20.00%
34404730-62260	EAP - PW RW	21	19	18	(1)	(5.26%)
34404730-61200	Auto Allowance - RW	594	787	0	(787)	(100.00%)
34404730-62800	Workers Comp - PW RW	3,222	3,459	4,473	1,014	29.31%
	62 Benefits	(29,650)	33,016	29,570	(3,446)	(10.44%)

Recycled Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
34404730-63100	Postage & Shipping- RW	0	50	100	50	100.00%
34404730-63130	Printing Services- RW	0	150	150	0	0.00%
34404730-63160	Software License & Maint- RW	0	0	15,000	15,000	N/A
34404730-63330	Spec Dept Exp -RW	1,211	1,000	1,000	0	0.00%
34404730-63550	System Repair - RW	16,257	10,000	10,000	0	0.00%
34404730-63395	License Permit & Fees - RW	463	3,500	3,500	0	0.00%
34404730-63200	Liability Ins Premium-RW	2,048	2,339	2,455	116	4.96%
34404730-63610	Training & Travel - RW	0	1,000	1,000	0	0.00%
	63 Operational Expense	19,979	18,039	33,205	15,166	84.07%
34404730-64000	Contractual & Professional - RW	0	20,000	35,000	15,000	75.00%
34404730-64030	Legal Svcs - RW	400	1,000	1,000	0	0.00%
	64 Contract-Profess Services	400	21,000	36,000	15,000	71.43%
34404730-65000	IT Services- Recycled Water	631	254	418	164	64.57%
	66 Information Technology	631	254	418	164	64.57%
34404730-65700	Purchase of RW	268,245	270,000	257,500	(12,500)	(4.63%)
	63 Purchase of Water	268,245	270,000	257,500	(12,500)	(4.63%)
34404730-69900	Depreciation Exp - RW	8,356	9,000	9,000	0	0.00%
	82 Depreciation Exp	8,356	9,000	9,000	0	0.00%
Revenue Total		765,909	482,200	553,894	71,694	14.87%
Expense Total		331,829	412,904	441,306	28,402	6.88%
3440	Recycled Water Utility Fund	434,080	69,296	112,587	43,291	62.47%

Recycled Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Recycled Water Capital Preservation Fund						
3445						
34454730-50079	Interest Allocation CP-RW	168	250	150	(100)	(40.00%)
	47 Interest & Rentals	168	250	150	(100)	(40.00%)
34454730-50230	CPTLPrsrvin-Fees - RW	12,834	11,500	12,017	517	4.49%
	48 Charges for Services	12,834	11,500	12,017	517	4.49%
34404730-77440	Trans Out to RW CIP	0	0	12,017	12,017	N/A
	70 Transfers Out	0	0	12,017	12,017	N/A
Revenue Total		13,002	11,750	12,167	417	3.55%
Expense Total		0	0	12,017	12016.58	N/A
3445	Recycled Water-CPTL Prsrvin	13,002	11,750	150	(11,600)	(98.72%)

Recycled Water Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Recycled Water Capital Fund						
7440						
74404300-69800	Contra Asset Expense- RW CIP	(4,861)	0	0	0	N/A
74404300-69000	RW-01 Recycled Water System Ex	4,861	0	0	0	N/A
	80 Capital Outlay	0	0	0	0	N/A
74404300-43440	Trans In Recycled Wtr Sys Ex	4,861	0	12,017	12,017	N/A
	40 Transfers In	4,861	0	12,017	12,017	N/A
	Revenue Total	4,861	0	12,017	12,017	N/A
	Expense Total	0	0	0	0	N/A
7440	Recycled Water Capital Fund	4,861	0	12,017	12,017	N/A
Total Recycled Water Funds						
	Revenue Total	783,772	493,950	578,077	84,127	17.03%
	Expense Total	331,829	412,904	453,323	40,419	9.79%
	Net Increase (Decrease) Retained Earnings	451,943	81,046	124,754	43,708	53.93%

This page is intentionally left blank.

REFUSE ENTERPRISE FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Interest Income	\$ 3,866	\$ 0	\$ 2,000	\$ 2,000
Miscellaneous Income	7	0	0	0
TOTAL SOURCES	\$ 3,872	\$ 0	\$ 2,000	\$ 2,000
EXPENSES				
Contractual/Professional Svc	\$ 5,633	\$ 30,000	\$ 154,415	\$ 124,415
TOTAL EXPENSES	\$ 5,633	\$ 30,000	\$ 154,415	\$ 124,415
Increase (Use) of Retained Earnings	\$ (1,761)	\$ (30,000)	\$ (152,415)	\$ (122,415)
Projected Retained Earnings, End of Year			\$ 429,538	

Refuse Enterprise Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
3450	Refuse Utility Fund					
34504740-50079	Interest Alloc - Refuse	3,866	0	2,000	2,000	N/A
	330 Interest & Rentals	3,866	0	2,000	2,000	N/A
34504740-50339	Misc. Revenue- Refuse	7	0	0	0	N/A
	370 Donations and Misc	7	0	0	0	N/A
34504740-64000	Contract Svcs - Refuse	0	15,000	134,415	119,415	796.10%
34504740-64030	Legal Expense - Refuse	5,633	15,000	20,000	5,000	33.33%
	510 Contract-Profess Services	5,633	30,000	154,415	124,415	414.72%
Revenue Total		3,872	0	2,000	2,000	N/A
Expense Total		5,633	30,000	154,415	124,415	414.72%
Net Increase (Decrease) Retained Earnings		(1,761)	(30,000)	(152,415)	(122,415)	408.05%

GOLF COURSE ENTERPRISE FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
SOURCES				
Rental Income	\$ 123,141	\$ 100,200	\$ 100,200	\$ 0
Transfers In	3,009	5,000	5,000	0
TOTAL SOURCES	\$ 126,150	\$ 105,200	\$ 105,200	\$ 0
EXPENSES				
Salaries	\$ 668	\$ 0	\$ 0	\$ 0
Benefits	(11,517)	0	0	0
Operational Expense	11,439	13,680	76,751	63,071
Contractual/Professional Svc	-	20,000	20,000	0
Debt Service	0	3,752	3,752	0
Depreciation Expense	17,381	40,000	40,000	0
TOTAL EXPENSES	\$ 17,971	\$ 77,432	\$ 140,503	\$ 63,071
Increase (Use) of Retained Earnings	\$ 108,179	\$ 27,768	\$ (35,303)	\$ (63,071)
Projected Retained Earnings, End of Year			\$ 229,636	

Golf Course

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
3100	Golf Course Enterprise Fund					
31004700-50079	Interest Alloc - Golf Course	423	200	200	0	0.00%
31004700-50089	Golf Course Rental Inc	122,718	100,000	100,000	0	(100.00%)
	330 Interest & Rentals	123,141	100,200	100,200	0	(100.00%)
31004700-61200	Munis Supplemental Earnings	73	0	0	0	N/A
31004700-61000	Salaries - Golf Course	587	0	0	0	N/A
31004700-61200	Longevity - Golf Course	8	0	0	0	N/A
	400 Salaries	668	0	0	0	(100.00%)
31004700-62200	Munis Health	18	0	0	0	N/A
31004700-62680	PERS Employer - Golf Course	217	0	0	0	N/A
31004700-62200	Alt Ben ICMA - Golf Course	3	0	0	0	N/A
31004700-62990	GASB 68 Expense-GC	(11,788)	0	0	0	N/A
31004700-62230	Eye Care - Golf Course	1	0	0	0	N/A
31004700-62250	Dental - Golf Course	4	0	0	0	N/A
31004700-62100	Medicare - Golf Course	10	0	0	0	N/A
31004700-62240	Life Ins - Golf Course	2	0	0	0	N/A
31004700-62600	LTDisability - Golf Course	4	0	0	0	N/A
31004700-62620	STDisability - Golf Course	2	0	0	0	N/A
31004700-62260	EAP - Golf Course	0	0	0	0	N/A
31004700-61200	Auto Allowance - Golf Course	11	0	0	0	N/A
	450 Benefits	(11,517)	0	0	0	(100.00%)
31004700-63330	Supplies -Golf Course	3,465	5,000	68,330	63,330	1266.60%
31004700-63465	Property/Possessory Tax-Golf	7,728	8,395	8,395	0	0.00%
31004700-63200	Liability Ins Premium-Golf	246	285	26	(259)	(90.88%)
	500 Operational Expense	11,439	13,680	76,751	63,071	(100.00%)
31004700-64000	Contract Services -Golf Course	0	20,000	20,000	0	0.00%
	510 Contract-Profess Services	0	20,000	20,000	0	(100.00%)
31004700-69300	Debt Service Princ - Pump Loan	0	3,048	3,048	0	0.00%
31004700-69350	Debt Interest - Pump Loan	0	704	704	0	0.00%
	646 Debt Service	0	3,752	3,752	0	(100.00%)
31004700-69900	Depreciation Exp - Golf	17,381	40,000	40,000	0	0.00%
	647 Depreciation Exp	17,381	40,000	40,000	0	(100.00%)
31004700-41000	Transfer in fr GF - Parks	3,009	5,000	5,000	0	0.00%
	700 Transfers In	3,009	5,000	5,000	0	(100.00%)
Revenue Total		126,150	105,200	105,200	0	0.00%
Expense Total		17,971	77,432	140,503	63,071	81.45%
Net Increase (Decrease) Retained Earnings		108,179	27,768	(35,303)	(63,071)	(227.14%)

SUCCESSOR AGENCY FUNDS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Taxes	\$ 6,049,016	\$ 3,550,544	\$ 3,632,499	\$ 81,955
Interest Income	23,815	9,633	16,100	6,467
Transfers In *	3,321,761	0	0	0
TOTAL SOURCES	\$ 9,394,592	\$ 3,560,177	\$ 3,648,599	\$ 88,422
<u>EXPENSES</u>				
Contractual/Professional Svc	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0
Debt Service	1,550,728	3,299,844	3,297,294	(2,550)
Depreciation Expense	804,199	938,244	550,000	(388,244)
Transfers Out *	3,321,761	0	0	0
TOTAL EXPENSES	\$ 5,926,688	\$ 4,488,088	\$ 4,097,294	\$ (390,794)
Increase (Use) of Retained Earnings	\$ 3,467,904	\$ (927,911)	\$ (448,695)	\$ 479,216

Projected Retained Earnings, End of Year

\$ 7,395,269

*The Successor Agency Fund related Transfers In/Out have been excluded for FY21-22 & FY22-23 from this summary to not double count expenses for presentation purposes and comparability.

Successor Agency Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
Successor Agency to the CDC						
5700						
57001399-51000	RPTTF	6,049,016	3,550,544	3,632,499	81,955	2.31%
	45 Taxes	6,049,016	3,550,544	3,632,499	81,955	2.31%
57001399-50079	Interest Alloc - RSA	23,046	8,933	16,000	7,067	79.11%
	47 Interest & Rentals	23,046	8,933	16,000	7,067	79.11%
57001399-64000	Contract Svcs - RSA to CDC	12,000	17,000	17,000	0	0.00%
57001399-64015	City Admin Svcs - RSA	238,000	227,500	227,500	0	0.00%
57001399-64030	Legal Svcs - RSA	0	5,500	5,500	0	0.00%
	64 Contract-Profess Services	250,000	250,000	250,000	0	0.00%
57001399-69900	Depreciation Exp -RSA	804,199	938,244	550,000	(388,244)	(41.38%)
	82 Depreciation Exp	804,199	938,244	550,000	(388,244)	(41.38%)
57001399-78710	Trans Out to 1999TAB DS Fd-RSA	903,865	1,755,000	1,755,000	0	0.00%
57001399-78730	Trans Out to 2018TABsRfdA-RSA	2,417,896	1,545,544	1,542,294	(3,250)	(0.21%)
	70 Transfers Out	3,321,761	3,300,544	3,297,294	(3,250)	(0.10%)
Revenue Total		6,072,062	3,559,477	3,648,499	89,022	2.50%
Expense Total		4,375,960	4,488,788	4,097,294	(391,494)	(8.72%)
Net Increase (Decrease) Retained Earnings		1,696,101	(929,311)	(448,795)	480,516	(51.71%)

Successor Agency Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
1999 TABS-RSA						
8710						
87101399-50081	Dedicated Interest Inc 1999TAB	768	700	100	(600)	(85.71%)
	47 Interest & Rentals	768	700	100	(600)	(85.71%)
87101399-69300	Principal Payment 1999 TAB	0	553,597	523,499	(30,098)	(5.44%)
87101399-69350	Debt Interest Payment 1999 TAB	946,900	1,200,703	1,231,501	30,798	2.56%
	72 Debt Service	946,900	1,754,300	1,755,000	700	0.04%
87101399-45720	Trans In fr RSA Fund-1999 TAB	903,865	1,755,000	1,755,000	0	0.00%
	40 Transfers In	903,865	1,755,000	1,755,000	0	0.00%
Revenue Total		904,634	1,755,700	1,755,100	(600)	(0.03%)
Expense Total		946,900	1,754,300	1,755,000	700	0.04%
Net Increase (Decrease) Retained Earnings		(42,266)	1,400	100	(1,300)	(92.86%)

Successor Agency Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
2018 TABS Refunding Bonds-A						
8730						
87301399-50081	Interest- 2018TABS Rfndng - A	1	0	0	0	N/A
	47 Interest & Rentals	1	0	0	0	N/A
87301399-69300	Principal Pymt-2018 TABs Rfd-A	0	845,000	885,000	40,000	4.73%
87301399-69350	Interest Pymt-2018 TABs Rfd-A	603,828	700,544	657,294	(43,250)	(6.17%)
	72 Debt Service	603,828	1,545,544	1,542,294	(3,250)	(0.21%)
87301399-45720	Trans In frm RSA - 2018TABsA	2,417,896	1,545,544	1,542,294	(3,250)	(0.21%)
	40 Transfers In	2,417,896	1,545,544	1,542,294	(3,250)	(0.21%)
	Revenue Total	2,417,896	1,545,544	1,542,294	(3,250)	(0.21%)
	Expense Total	603,828	1,545,544	1,542,294	(3,250)	(0.21%)
	Net Increase (Decrease) Retained Earnings	1,814,068	0	0	0	N/A
Total Successor Agency						
	Revenue Total	9,394,592	6,860,721	6,945,893	85,172	1.24%
	Expense Total	5,926,688	7,788,632	7,394,588	(394,044)	(5.06%)
	Net Increase (Decrease) Retained Earnings	3,467,904	(927,911)	(448,695)	479,216	(51.64%)

HOUSING FUNDS

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Interest Income	\$ 37,268	\$ 10,000	\$ 14,000	\$ 4,000
Charges for Services	0	0	5,000	5,000
License, Permits & Fees	0	40,420	20,120	(20,300)
Miscellaneous Income	(1)	0	0	0
Transfers In	154,986	0	17,031	17,031
TOTAL SOURCES	\$ 192,253	\$ 50,420	\$ 56,151	\$ 5,731
<u>EXPENSES</u>				
Salaries	\$ 100,259	\$ 101,815	\$ 119,330	\$ 17,515
Benefits	51,178	50,095	43,441	(6,654)
Operational Expense	2,376	8,674	7,882	(792)
Contractual/Professional Svc	480,525	326,000	68,000	(258,000)
Information Technology	1,147	462	100	(362)
Cost Allocation Plan	38,067	56,962	64,451	7,489
Non-Capital Outlay	8,196	0	0	0
Reimbursement	(182)	(20,000)	240,000	260,000
TOTAL EXPENSES	\$ 681,566	\$ 524,008	\$ 543,204	\$ 19,197
Increase (Use) of Retained Earnings	\$ (489,314)	\$ (473,588)	\$ (487,053)	\$ 13,465
Projected Retained Earnings, End of Year			\$ 1,131,842	

Housing Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	\$ Change	% Change
CalHomes						
5710						
57102100-50079	Interest Alloc - RSA CalHome	671	0	0	0	N/A
57102100-50085	Interest Income (Loans)	11,410	0	0	0	N/A
	47 Interest & Rentals	12,081	0	0	0	N/A
910-0000-300-3514	Loan Principle Proceeds	(1)	0	0	0	N/A
	52 Donations and Misc	(1)	0	0	0	N/A
Revenue Total		12,080	0	0	0	N/A
Expense Total		0	0	0	0	N/A
Net Increase (Decrease) Retained Earnings		12,080	0	0	0	N/A

Housing Funds

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Proposed Budget	\$ Change	% Change
Successor Agency Housing Fund						
5720						
57202100-50079	Interest Alloc - RSA Hsg	14,910	10,000	5,000	(5,000)	(50.00%)
57202100-50085	Interest Income (Loans)	10,276	0	9,000	9,000	N/A
	47 Interest & Rentals	25,186	10,000	14,000	4,000	40.00%
57202100-50171	Charges for Services	0	0	5,000	5,000	N/A
	48 Charges for Services	0	0	5,000	5,000	N/A
57202100-50145	Affrdble Hsg Monitoring Fee	0	40,420	20,120	(20,300)	(50.22%)
	50 License Permits & Fees	0	40,420	20,120	(20,300)	(50.22%)
57202100-61200	Munis Supplemental Earnings	99	0	1,033	1,033	N/A
57202100-61000	Salaries - Housing	100,160	98,815	114,297	15,482	15.67%
57202100-61300	Education Stipend - Housing	0	3,000	4,000	1,000	33.33%
	61 Salaries	100,259	101,815	119,330	17,515	17.20%
57202100-61200	Admin Payoff - Housing	0	950	0	(950)	(100.00%)
57202100-62200	Munis Health	2,446	0	0	0	N/A
57202100-62680	PERS Employer - Housing	33,496	25,995	20,871	(5,124)	(19.71%)
57202100-62200	Alt Bene ICMA - Housing	9	0	0	0	N/A
57202100-62720	RHSA Plan - Housing	1,178	1,200	1,200	0	N/A
57202100-62200	REMIF Health Ins - Housing	0	4,770	0	(4,770)	(100.00%)
57202100-62200	Kaiser Hlth Ins - Housing	9,540	12,720	13,888	1,168	9.18%
57202100-62230	Eye Care - Housing	208	154	141	(13)	(8.44%)
57202100-62250	Dental - Housing	1,011	1,027	868	(159)	(15.48%)
57202100-62100	Medicare - Housing	1,413	1,433	1,608	175	12.21%
57202100-62240	Life Ins - Housing	235	231	231	0	0.00%
57202100-62600	LTD Disability - Housing	590	582	673	91	15.64%
57202100-62620	STD Disability - Housing	325	321	372	51	15.89%
57202100-62260	EAP - Housing	38	34	34	0	0.00%
57202100-61200	Auto Allowance - Housing	33	0	0	0	N/A
57202100-62800	Workers Comp - Housing	654	678	3,555	2,877	424.34%
	62 Benefits	51,178	50,095	43,441	(6,654)	(13.28%)
57202100-63110	Office Supplies - Housing	259	250	255	5	2.00%
57202100-63331	Specific Dept Expense- Housing	25	0	0	0	N/A
57202100-63395	License, Permits & Fees - Hsg	25	0	0	0	N/A
57202100-63140	Advertising - Housing	0	700	714	14	2.00%
57202100-63200	Liability Insurance- Housing	2,557	4,724	3,853	(871)	(18.44%)
57202100-63610	Training & Travel - RSA	(490)	3,000	3,060	60	2.00%
	63 Operational Expense	2,376	8,674	7,882	(792)	(9.13%)
57202100-64000	Contract Svc - Housing Admin	242,157	66,000	58,000	(8,000)	(12.12%)
57202100-64005	Contract Svc - Hsg Program	225,923	250,000	0	(250,000)	(100.00%)
57202100-64030	Legal Svcs - Housing	12,446	10,000	10,000	0	0.00%
	64 Contract-Profess Services	480,525	326,000	68,000	(258,000)	(79.14%)

Housing Funds

Account Number	Description	FY 20-21	FY 21-22	FY 22-23	\$ Change	% Change
		Actual	Adopted Budget	Proposed Budget		
57202100-65000	IT Services- Housing	1,147	462	100	(362)	(78.35%)
	66 Information Technology	1,147	462	100	(362)	(78.35%)
57202100-65400	CAP Expense - Hsng	38,067	56,962	64,451	7,489	13.15%
	71 Cost Allocation Plan	38,067	56,962	64,451	7,489	13.15%
57202100-65500	Housing Administration	8,196	0	0	0	N/A
	69 Non-Capital Outlay	8,196	0	0	0	N/A
57202100-63795	Labor Clearing DS - Housing	(182)	0	(10,000)	(10,000)	N/A
57202100-63795	Labor Clearing PW-Housing	0	(20,000)	0	20,000	(100.00%)
57202100-68032	Reimb to DS Homelessness	0	0	250,000	250,000	N/A
	68 Reimbursements	(182)	(20,000)	240,000	260,000	(1300.00%)
57202100-41000	Transfer In fr GF - Housing	154,986	0	17,031	17,031	N/A
	40 Transfers In	154,986	0	17,031	17,031	N/A
Revenue Total		180,172	50,420	56,151	5,731	11.37%
Expense Total		681,566	524,008	543,204	19,196	3.66%
Net Increase (Decrease) Retained Earnings		(501,394)	(473,588)	(487,053)	(13,465)	2.84%
Total Housing Funds						
Revenue Total		192,253	50,420	56,151	5,731	11.37%
Expense Total		681,566	524,008	543,204	19,196	3.66%
Net Increase (Decrease) Retained Earnings		(489,314)	(473,588)	(487,053)	(13,465)	2.84%

ROHNERT PARK FOUNDATION TRUST FUND

	2020-21 ACTUAL	2021-22 ADOPTED BUDGET	2022-23 ADOPTED BUDGET	\$ INCREASE/ (DECREASE)
<u>SOURCES</u>				
Interest and Rentals	\$ 5,469	\$ 10,000	\$ 5,647	\$ (4,353)
Charges for Services	0	22,890	22,890	0
Donations and Miscellaneous	1,221,270	1,247,598	1,297,046	49,448
TOTAL SOURCES	\$ 1,226,739	\$ 1,280,488	\$ 1,325,583	\$ 45,095
<u>EXPENDITURES</u>				
Operational Expense	\$ 308,176	\$ 1,222,980	\$ 783,080	\$ (439,900)
Contractual/Professional Svc	0	55,000	0	(55,000)
Transfers Out	0	300,000	2,267,159	1,967,159
TOTAL EXPENDITURES	\$ 308,176	\$ 1,577,980	\$ 3,050,239	\$ 1,472,259
Net Increase/(Decrease)	\$ 918,563	\$ (297,492)	\$ (1,724,656)	\$ (1,427,164)
 Projected Fund Balance, End of Year			 \$ 122,461	

Rohnert Park Foundation Trust Fund

Account Number	Description	FY 20-21 Actual	FY 21-22 Adopted Budget	FY 22-23 Adopted Budget	\$ Change	% Change
4110	RP Fountation Trust Fund					
41101399-50079	Interest Alloc - RP Fnd	5,469	10,000	5,647	(4,353)	(43.53%)
	47 Interest & Rentals	5,469	10,000	5,647	(4,353)	(43.53%)
41101399-50315	Concessions-Non Taxabe -RPF	0	12,332	12,332	0	0.00%
41101399-50317	Concessions-Taxable Sales RPF	0	10,558	10,558	0	0.00%
	48 Charges for Services	0	22,890	22,890	0	0.00%
41101399-50341	Graton Contributions-RPF	1,218,244	1,247,598	1,297,046	49,448	3.96%
41101399-50351	Prior Year Revenue - RPF	3,026	0	0	0	N/A
	52 Donations and Misc	1,221,270	1,247,598	1,297,046	49,448	3.96%
41101399-63395	License, Permits & Fees - RPF	1,130	0	1,100	1,100	N/A
41101399-63140	Advertising - RP Foundation	97	0	0	0	N/A
41101399-63710	Fee Waiver Program Grants RPF	0	15,000	15,000	0	0.00%
41101399-63720	Small Grants Program - RPF	2,497	700,000	100,000	(600,000)	(85.71%)
41101399-63730	Municipal Projects Grants - RP	0	400,000	650,000	250,000	62.50%
41101399-63535	Donation Exp to CM - RPF	0	90,000	0	(90,000)	(100.00%)
41101399-63535	Donation to DS Homelessness	64,915	0	0	0	N/A
41101399-63535	Donation to M&H Bball Ct Rsfce	64,915	0	0	0	N/A
41101399-63535	Donation to Eagle & Benicia	226,684	0	0	0	N/A
41101399-63415	Bank Charges PAC - RPFnd	0	480	480	0	0.00%
41101399-63395	Lic Permits & Fees PAC-RP Foud	1,356	1,000	0	(1,000)	(100.00%)
41101399-63335	Concessions Purchases PAC- RPF	16	15,000	15,000	0	0.00%
41101399-63330	Souvenir Exp - PAC/RPF	0	1,500	1,500	0	0.00%
41101399-63535	Donations to PAC - RPF	11,480	0	0	0	N/A
	63 Operational Expense	308,176	1,222,980	783,080	(439,900)	(35.97%)
41101399-64000	Contract Services- RPF	0	55,000	0	(55,000)	(100.00%)
	64 Contract-Profess Services	0	55,000	0	(55,000)	(100.00%)
41101399-71000	Transfer Out to GF	0	300,000	1,067,159	767,159	255.72%
41101399-77110	Transfer Out to CIP	0	0	1,200,000	1,200,000	N/A
	70 Transfers Out	0	300,000	2,267,159	1,967,159	655.72%
Revenue Total		1,226,739	1,280,488	1,325,583	45,095	3.52%
Expense Total		308,176	1,577,980	3,050,239	1,472,259	93.30%
Net Increase (Decrease) Fund Balance		918,563	(297,492)	(1,724,656)	(1,427,164)	479.73%

RESOLUTION NO. 2021-134

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
ADOPTING CAPITAL PROJECT (CIP) APPROPRIATIONS FOR FISCAL YEAR 2021-
22 AND FISCAL YEAR 2022-23 AND APPROVING THE FIVE-YEAR CAPITAL
IMPROVEMENTS PROGRAM FOR FISCAL YEAR 2021-22 THROUGH FISCAL
YEAR 2025-26**

WHEREAS, the City's Capital Improvement Program Committee, made up of various City departments, has assembled a slate of proposed capital improvement projects and associated costs covering the period between Fiscal Year (FY) 21-22 through FY 25-26;

WHEREAS, the City of Rohnert Park's General Plan 2020 requires that a Capital Improvement Program (CIP) be in place as a planning and budgeting tool for the improvement of City facilities and infrastructure, to be reviewed and updated consistently;

WHEREAS, this project is exempt from the California Environmental Quality Act, pursuant to the California Code of Regulations Title 14, section 15262 because the purpose of the CIP is to create a budgetary and planning document for possible future action and implementation of various potential projects;

WHEREAS, City staff and the Rohnert Park Planning Commission have reviewed the CIP and recommend its adoption;

WHEREAS, on October 12, 2021, the City Council reviewed and discussed the draft five-year CIP, and recommended revisions to project and project scopes within FY 21-22 and FY 22-23.

NOW THEREFORE BE IT RESOLVED by the Council of the City of Rohnert Park, does hereby authorize and adopt the Five-Year CIP for FY 21-22 through FY 25-26.

BE IT FURTHER RESOLVED that the Finance Director is hereby authorized to encumber CIP funds as shown in Exhibit A and Exhibit B for FY 21-22 through FY 22-23 as they are needed for project implementation.

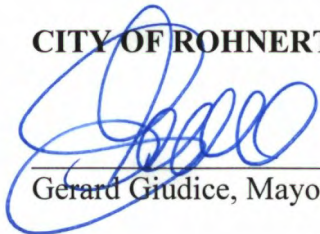
BE IT FURTHER RESOLVED that the Finance Director is authorized to make the following modifications to the CIP budget, as needed:

- A. Changes in accordance with the Appropriations Amendment Pilot Project (Resolution 2015-056), and,
- B. Adjustment of interfund charges, indirect costs and other costs which are allocated to various accounts in accordance with City accounting practices and the Cost Allocation Plan, and,
- C. Acceptance and appropriation of grant awards whereby the grant program has been authorized by the City Council previously, and the revenues and expenditures are of an equal amount, and,
- D. 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,
- E. Inclusion of any existing capital projects which are to be carried forward into FY 21-22 without appropriation of additional funds and exclusion of any other FY 20-21 project which is not to be carried forward into 21-22, and,
 - F. Authorization to increase appropriations to transfer funds to reserves established by City Council and within the guidelines of the reserve policies; and,
 - G. 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,
 - H. Incorporation of approved budget adjustments from FY 20-21 which affect the CIP budget, or for projects/ purchases that have been delayed and which are not reflected in the budget document, and,
 - I. The carry forward or adjustment of revenues and expenditures for grant-funded activities, in which the expenditures and revenues must be balanced, and,
 - J. 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


DULY AND REGULARY ADOPTED the 23rd day of November, 2021

CITY OF ROHNERT PARK



Gerard Giudice, Mayor

ATTEST:



Elizabeth Machado, Acting City Clerk

Attachments:

Exhibit A: Five Year Capital Improvement Plan Budget

Exhibit B: Budget Transfers

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

RESOLUTION NO. 2022-___

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
AMENDING THE FIVE-YEAR CAPITAL IMPROVEMENTS PROGRAM (CIP) TO
ADD FOUR PROJECTS AND AMEND CIP APPROPRIATIONS FOR FISCAL YEAR
2021-22 AND FISCAL YEAR 2022-23**

WHEREAS, on November 23, 2021, the City Council of the City of Rohnert Park adopted the Five-Year Capital Improvement Plan (CIP) for Fiscal Years 2021-22 through 2025-26, and the Finance Director was authorized to appropriate funds to projects in the approved CIP for Fiscal Years 2021-22 and 2022-23; and

WHEREAS, on April 20, 2022, the City Council of the City of Rohnert Park authorized the acquisition of property at 6400 State Farm Drive (APN 143-051-072) with the intent to develop a downtown for Rohnert Park on the parcel; and

WHEREAS, a project budget and funding are needed for the maintenance of the property at 6400 State Farm Drive, as well as for activities related to downtown project implementation, which may include but are not limited to: financial and economic analyses; update of relevant planning documents and entitlements; and legal services; and

WHEREAS, a project budget and funding are needed for the project scoping, engineering, design and construction of capital improvements to the support the downtown development; and

WHEREAS, a project budget and funding are needed for the Sunrise Park Pickleball Courts; and

WHEREAS, on May 24, 2022, the City Council directed staff to fund \$50,000 toward improvements and furnishings at a City-owned building located at 6250 State Farm Drive, Rohnert Park, for a Health and Human Services Hub; and

WHEREAS, an existing project for the General Plan Update (Project No. 2018-05) including project budget and funding, is housed in the General Plan Maintenance Fee Fund and should be moved into the Infrastructure Projects Fund so that its budget is administered similar to major Citywide planning projects also housed in the Infrastructure CIP Fund; and

WHEREAS, the CIP funding appropriations for Fiscal Year 2021-22 and 2022-23 require adjustment for the projects described above; and

WHEREAS, the City Council has the authority to amend the budget and increase appropriations.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Rohnert Park that it does hereby determine, authorize and approve the following:

Section 1. The above recitals are true and correct and material to this Resolution.

Section 2: The City Manager or designee is authorized to create a new CIP project “Downtown Development” (Munis Project Ledger No. 0DOWNTOWN) with a project budget of \$200,000 in Fiscal Year 2021-22, and a funding appropriation from the General Fund in the amount of \$200,000.

Section 3: The City Manager or designee is authorized to create a new CIP project “Downtown Infrastructure” (Munis Project Ledger No. CIP2226), with a \$10,200,000 project budget in Fiscal Year 2022-23 and funding appropriations as follows: \$3,200,000 from the 2007R Bond Loan Repayment Fund (Fund 7130); \$500,000 from Neighborhood Upgrade and Workforce Housing Fund (Fund 4607); \$1,300,000 from Casino Mitigation Supplemental Fund (Fund 4601); \$1,200,000 from Rohnert Park Foundation (Fund 4110); and \$4,000,000 from the General Fund (Fund 1000).

Section 4: The City Manager or designee is authorized to create a new CIP project “Sunrise Park Pickleball Courts” (Munis Project Ledger No. CIP2307), with a \$200,000 project budget in Fiscal Year 2022-23 and a funding appropriation from the Measure M Parks Fund (Fund 4410) in the amount of \$200,000.

Section 4: The City Manager or designee is authorized to move the project “General Plan Update” (Munis Project Ledger No. CIP1805) from the General Plan Maintenance Fee Fund (Fund 4112) to the Infrastructure Projects Fund (Fund 7110) with a project budget of \$760,000 and funding appropriations as follows: \$518,769 from the General Plan Maintenance Fee Fund and \$131,231 from a Local Early Action Plan (LEAP) grant from the California Department of Housing and Community Development Department (Munis Grant No. LEAP15387) in Fiscal Year 2021-22, and a \$110,000 appropriation from the General Plan Maintenance Fee Fund in Fiscal Year 2022-23.

Section 5: The City Manager or designee is authorized to create a new CIP project “Health and Human Services Hub” (Munis Project Ledger No. CIP2308), with a \$50,000 budget in Fiscal Year 2022-23, and a funding appropriation to the project from the Infrastructure Reserve Fund (Fund 2990) in the amount of \$50,000.

Section 6. This resolution shall become effective immediately.

Section 7. All portions of this Resolution are severable. Should any individual component of this resolution be adjudged to be invalid and unenforceable by a body of competent jurisdiction, then the remaining Resolution portions shall continue in full force and effect, except as to those Resolution portions that have been adjudged invalid. The City Council of the City of Rohnert Park hereby declares that it would have adopted this Resolution and each section, subsection, clause, sentence, phrase and other portion thereof, irrespective of the fact that one or more section, subsection, clause, sentence, phrase or other portion may be held invalid or unconstitutional.

CITY OF ROHNERT PARK

Jackie Elward, Mayor

ATTEST:

Sylvia Lopez Cuevas, City Clerk

HOLLINGSWORTH-ADAMS: _____ GIUDICE: _____ RODRIGUEZ: _____ STAFFORD: _____ ELWARD: _____
AYES: () NOES: () ABSENT: () ABSTAIN: ()

RESOLUTION NO. 2021- 140

A RESOLUTION FINDING THE CITY HALL AUDIO AND VIDEO REPLACEMENT PROJECT (PROJECT 2021-06) EXEMPT FROM CEQA PURSUANT TO CEQA GUIDELINES SECTIONS 15301 AND 15302, APPROVING THE PLANS AND SPECIFICATIONS, AWARDING THE CONSTRUCTION CONTRACT TO PCD FOR \$429,883, AUTHORIZING THE CITY MANAGER TO EXECUTE UP TO \$64,482 IN CHANGE ORDERS, AND AUTHORIZING THE FINANCE DIRECTOR TO INCREASE APPROPRIATIONS FROM THE DIGITAL INFRASTRUCTURE AND VIDEO COMPETITION SPECIAL REVENUE FUND

WHEREAS, On August 24, 2021 City Council approved Resolution No. 2021-095, authorizing the City Manager to increase appropriations in the Digital Infrastructure and Video Competition Special Revenue Fund to replace and upgrade the audio/visual and broadcast equipment in City Council Chambers; and

WHEREAS, On October 12, 2021 City Council approved Resolution No. 2021-115, authorizing the City Manager to create a new CIP Project No. 2021-06 and approve a budget amendment to transfer \$495,000 from the Digital Infrastructure and Video Competition Special Revenue Fund 173 to CIP Project No. 2021-06 (object code 9901) for the City Hall Audio and Video Replacement Project; and

WHEREAS, staff proceeded with design and placing the project out for bidding; and

WHEREAS, the plans and specifications for the Project were prepared by The Shallock Collaborative. and approved by the City Engineer; and

WHEREAS, consistent with the Public Contract Code, an invitation for bids was posted and published on October 15, 2021 and October 22, 2021, for the Project; and

WHEREAS, two sealed bids were received on the bid opening date of November 9, 2021 and were publicly opened; and

WHEREAS, staff reviewed the bids and determined that PCD submitted the lowest responsive and responsible bid with an amount of \$429,883; and

WHEREAS, staff is requesting the City Council authorize the City Manager to execute change orders up \$64,482; and

WHEREAS, staff recommends the City Council authorize the Finance Director to approve a budget amendment to transfer \$40,000 from the Digital Infrastructure and Video Competition Special Revenue Fund 173 to the City Hall Audio and Video Replacement Project, Project No. 2021-06; and

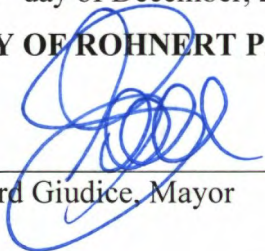
NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Rohnert Park as follows:

1. The above recitals are true and correct and material to this Resolution.
2. The City Council determines that the Project is categorically exempt from CEQA pursuant to CEQA Guidelines Sections 15301 and 15302 and that none of the exceptions in CEQA Guidelines Section 15300.2 apply, as this project consists installing audio and video equipment with negligible or no expansion of existing use as well as replacing existing equipment.

3. The plans and specifications for the Project, on file with the City Clerk, are hereby approved and adopted.
4. In making its findings, the City Council relied upon and hereby incorporates by reference all of the bid materials, correspondence, staff reports and all other related materials.
5. In accordance with California Public Contract Code Section and any other applicable laws, the City Council of the City of Rohnert Park hereby finds the bid of \$429,883 for the Project to be the lowest, responsive bid and waives any irregularities in such bid in accordance with applicable law.
6. The City Manager is hereby authorized and directed to execute the contract with PCD in substantially similar form to *Exhibit A*, which is attached hereto and incorporated by this reference, for the sum of four hundred and twenty nine thousand eight hundred and eighty three dollars (\$429,883) for construction of the Project in accordance with the bid documents and applicable law upon submission by PCD of all documents required pursuant to the Project bid documents.
7. The City Manager is hereby authorized to execute change orders in an amount not to exceed 15% of the construction contract award amount, or sixty four thousand four hundred and eighty two dollars (\$64,482).
8. City staff is hereby directed to issue a Notice of Award to PCD for this project.
9. The City Council authorizes the Finance Director to increase appropriations in Project 2021-06 from the Digital Infrastructure and Video Competition (DIVCA) Fund 173 in the amount of forty thousand dollars (\$40,000).
10. All portions of this resolution are severable. Should any individual component of this Resolution be adjudged to be invalid and unenforceable by a body of competent jurisdiction, then the remaining resolution portions shall continue in full force and effect, except as to those resolution portions that have been adjudged invalid. The City Council of the City of Rohnert Park hereby declares that it would have adopted this Resolution and each section, subsection, clause, sentence, phrase and other portion thereof, irrespective of the fact that one or more section, subsection, clause, sentence, phrase or other portion may be held invalid or unconstitutional.

DULY AND REGULARLY ADOPTED this 14th day of December, 2021.

CITY OF ROHNERT PARK



 Gerard Giudice, Mayor

ATTEST:



 Elizabeth Machado, Deputy City Clerk

Attachment: Exhibit A

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

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7110: City Facilities, Parks and Recreation Facilities, Transportation Infrastructure Project Funding (Transfers In)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 7110 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET			Remaining appropriations / FY 20-21 carry over	FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET				
					Prior years actual funding through	Adopted Budget	Adjusted Budget		Approved Budget**	Approved Budget **	Planned Budget	Planned Budget	Planned Budget
					FY 2019-20	FY 2020-21	FY 2020-21		FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
A. CITY FACILITIES AND RECREATION - EXPANSION/NEW													
OF-01	0413	Westside Public Safety Station	Casino Mitigation MOU, Public Facilities Fee, Casino Reserve Fund	\$ 7,765,593	\$ 1,598,598	\$ -	\$ 6,166,995	\$ 2,371,836	\$ -	\$ -	\$ -	\$ -	\$ -
OF-39	0604	Copeland Creek Detention Basin & Refugia	Public Facilities Fee, State Grants (through SCWA), Copeland Creek Drainage Fee, Federal Grant, Developer Contribution	\$ 11,286,640	\$ 735,746	\$ -	\$ 1,050,895	\$ 1,009,140	\$ 1,500,000	\$ 6,000,000	\$ 2,000,000	\$ -	\$ -
OF-33		Southside Fire Station	Public Facilities Fee	\$ 7,690,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ 5,690,300
PR-49	0719	Trail to Crane Creek Regional Park	Open Space Matching Grant, Infrastructure Reserve, Measure M Transportation, TDA Article 3 Allocation, Park In-Lieu Fee, General Fund	\$ 2,817,998	\$ 476,162	\$ -	\$ 494,356	\$ 480,000	\$ 1,847,480	\$ -	\$ -	\$ -	\$ -
OF-95	2226	Downtown Infrastructure	General Fund, Bond Proceeds, Rohnert Park Foundation, Casino Supplemental, Neighborhood Upgrade & Workforce Housing	\$ 10,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,200,000	\$ -	\$ -	\$ -
B. TRANSPORTATION SYSTEM - EXPANSION / NEW													
TR-027	1706	Snyder Lane Widening (San Francisco Dr to Keiser Ave)	Public Facilities Fee	\$ 5,100,000	\$ -	\$ -	\$ 100,000	\$ 97,000	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -
TR-143	2201	Snyder Lane/Keiser Avenue Intersection Improvements	Public Facilities Fee	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -
TR-035	1718	Keiser Avenue Reconstruction Ph. 2	Public Facilities Fee, Sewer Utility Fund, Developer Contribution	\$ 5,335,476	\$ 3,914,053	\$ -	\$ 1,421,423	\$ 1,226,583	\$ -	\$ -	\$ -	\$ -	\$ -
TR-084	1707	Southwest / Commerce Roundabout	Gas Tax, SB1-RMRA, Measure M Transportation, Traffic Signalization Fee, Public Facilities Fee, Casino Supplemental	\$ 2,721,861	\$ 26,391	\$ 835,000	\$ 2,695,470	\$ 2,169,251	\$ -	\$ -	\$ -	\$ -	\$ -
TR-104	1607	Traffic Signals System Needs (Implementation)	Gas Tax, Measure M Transportation, Traffic Signalization Fee, Infrastructure Reserve, Casino Mitigation	\$ 1,528,659	\$ 1,318,451	\$ -	\$ 210,207	\$ 60,831	\$ -	\$ -	\$ -	\$ -	\$ -
TR-121	1830	Protected/Permissive Signal Head Conversion	Gas Tax, Casino Supplemental, Infrastructure Reserve	\$ 605,000	\$ 116,300	\$ -	\$ 408,700	\$ 266,223	\$ 80,000	\$ -	\$ -	\$ -	\$ -

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7110: City Facilities, Parks and Recreation Facilities, Transportation Infrastructure Project Funding (Transfers In)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 7110 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET				FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET				
					Prior years actual funding through	Adopted Budget	Adjusted Budget	Remaining appropriations /	Approved Budget**	Approved Budget **	Planned Budget	Planned Budget	Planned Budget
					FY 2019-20	FY 2020-21	FY 2020-21	FY 20-21 carry over	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
TR-128	2012	Railroad-Adjacent Safety Improvements	Gas Tax, Measure M Transportation	\$ 500,000	\$ 6,089	\$ 300,000	\$ 493,911	\$ 459,153	\$ -	\$ -	\$ -	\$ -	\$ -
TR-129	2019	ATMS Signal Integration (4 locations)	Casino Supplemental	\$ 100,000	\$ -	\$ 100,000	\$ 100,000	\$ 24,141	\$ -	\$ -	\$ -	\$ -	\$ -
TR-142	2028	RPX/Commerce & QuickStrike Ped Safety Improvements	Federal Grant, Casino Supplemental	\$ 1,022,000	\$ -	\$ 500,000	\$ 1,022,000	\$ 956,404	\$ -	\$ -	\$ -	\$ -	\$ -
TR-130	2020	Dowdell Avenue Extension	Public Facilities Fee	\$ 7,250,000	\$ -	\$ -	\$ -	\$ -	\$ 750,000	\$ -	\$ 6,500,000	\$ -	\$ -
TR-144	2202	Highway 101 Bicycle/Pedestrian Overcrossing	Infrastructure Reserve	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ -	\$ -
TR-149	2225	Citywide Traffic Signal Safety Improvements	Federal Grant, Infrastructure Reserve	\$ 1,812,600	\$ -	\$ -	\$ -	\$ -	\$ 325,000	\$ 1,487,600	\$ -	\$ -	\$ -
TR-145	2203	Bikeshare Implementation	Gas Tax	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -
C. TRANSPORTATION SYSTEM - PAVEMENT PRESERVATION CAPITAL PROJECTS													
TR-105	1608	State Farm Drive Rehabilitation Ph. 1	Gas Tax, Measure M Transportation, SB1-RMRA, Federal Grant, Infrastructure Reserve	\$ 1,886,523	\$ 231,395	\$ 1,035,000	\$ 1,655,127	\$ 179,908	\$ -	\$ -	\$ -	\$ -	\$ -
TR-106	2204	Central Rohnert Park PDA Complete Streets	Gas Tax, Measure M Transportation, Infrastructure Reserve, Casino Supplemental	\$ 472,000	\$ -	\$ -	\$ -	\$ -	\$ 252,000	\$ 20,000	\$ 200,000	\$ -	\$ -
TR-116	1717	East Cotati Avenue Paving	Gas Tax, SB1-RMRA, Measure M Transportation, Road Refuse Impact Fund, Infrastructure Reserve	\$ 2,586,756	\$ 382,692	\$ 275,000	\$ 917,404	\$ 748,695	\$ 1,286,660	\$ -	\$ -	\$ -	\$ -
TR-118	1833	J & G Sections Pavement Preservation	Gas Tax, Road Refuse Impact Fund	\$ 1,161,127	\$ 1,138,002	\$ -	\$ 23,125	\$ 23,125	\$ -	\$ -	\$ -	\$ -	\$ -
TR-120	1834	Country Club Drive Rehabilitation	Gas Tax, SB1-RMRA, Measure M Transportation, Road Refuse Impact Fund	\$ 1,891,079	\$ 70,587	\$ 350,000	\$ 1,820,491	\$ 289,780	\$ -	\$ -	\$ -	\$ -	\$ -
TR-131	2021	2020-21 VS Preventative Maintenance (L Section)	Gas Tax, SB1-RMRA, Measure M Transportation, Road Refuse Impact Fund	\$ 630,000	\$ -	\$ 605,000	\$ 630,000	\$ 468,554	\$ -	\$ -	\$ -	\$ -	\$ -
TR-137	2205	2021-22 VS Preventative Maintenance (A&B Section)	Gas Tax, SB1-RMRA, Measure M Transportation, Infrastructure Reserve	\$ 1,111,000	\$ -	\$ -	\$ -	\$ -	\$ 1,111,000	\$ -	\$ -	\$ -	\$ -

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7110: City Facilities, Parks and Recreation Facilities, Transportation Infrastructure Project Funding (Transfers In)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 7110 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET			FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET					
					Prior years actual funding through	Adopted Budget	Adjusted Budget	Remaining appropriations /	Approved Budget**	Approved Budget **	Planned Budget	Planned Budget	Planned Budget
					FY 2019-20	FY 2020-21	FY 2020-21	FY 20-21 carry over	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
TR-133/139	2023	Southwest Blvd Complete Streets (Roundabout to Adrian)	Federal Grant, SB-1 RMRA, Infrastructure Reserve, Casino Supplemental	\$ 3,169,000	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 769,000	\$ 2,300,000	\$ -	\$ -	\$ -
TR-141	2301	2023-24 Various Streets Pavement Management	Gas Tax, SB1-RMRA, Measure M Transportation, Infrastructure Reserve	\$ 1,370,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,370,000	\$ -	\$ -	\$ -
		Various Streets Pavement Management (Ongoing)	Gas Tax, SB1-RMRA, Measure M Transportation, Infrastructure Reserve	\$ 4,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 1,550,000	\$ 1,800,000
D. NON-CAPITAL MAINTENANCE													
OF-78	1927	Buildings Major Repairs (non-capital)	Neighborhood Upgrade & Workforce Housing, Zero Waste Grant	\$ 740,074	\$ 38,516	\$ 25,000	\$ 171,557	\$ 90,152	\$ 130,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
TR-126	1928	Traffic Signals System Non-Routine Maint	Gas Tax, SB1-RMRA, Casino Supplemental	\$ 1,110,000	\$ 171,075	\$ 175,000	\$ 238,925	\$ 46,934	\$ -	\$ 175,000	\$ 175,000	\$ 175,000	\$ 175,000
OF-83	2024	Habitat Mitigation and Monitoring Plan Compliance	Public Facilities Fee	\$ 40,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -
TR-146	2206	Pothole Repair Maintenance	Infrastructure Reserve	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
PR-126	2207	Parks Playground Equipment Replacement	Measure M Parks	\$ 390,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 20,000	\$ 150,000	\$ 20,000	\$ 150,000
PR-127	2208	Park Electrical Replacement Fund (non-routine)	Infrastructure Reserve	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -
PR-128	2209	Cardio Room Floor Replacement	Sports Center Facility Fee	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -
OF-97	2308	Health and Human Services Hub	Infrastructure Reserve	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
E. FEASIBILITY STUDIES, ASSESSMENTS, FACILITY AND INFRASTRUCTURE MASTER PLANNING													
OF-80	1930	Corporation Yard Relocation Study	Infrastructure Reserve, Sewer Utility Fund, Water Utility Fund	\$ 315,000	\$ 27,723	\$ -	\$ 287,277	\$ 286,897	\$ -	\$ -	\$ -	\$ -	\$ -
TR-117	1720	Hwy 101 Bike/Ped Crossing Feasibility Study	Gas Tax, Measure M Transportation	\$ 270,000	\$ 45,142	\$ -	\$ 224,858	\$ 7,795	\$ -	\$ -	\$ -	\$ -	\$ -
TR-130	2020	Dowdell Avenue Alignment Study	Public Facilities Fee	\$ 60,000	\$ -	\$ 50,000	\$ 60,000	\$ 19,561	\$ -	\$ -	\$ -	\$ -	\$ -
TR-132	2022	Local Road Safety Plan	Gas Tax, Infrastructure Reserve, Federal Grant	\$ 155,000	\$ -	\$ 80,000	\$ 80,000	\$ 17,269	\$ 75,000	\$ -	\$ -	\$ -	\$ -
WW-56, WA-72	2105	Building Condition Assessment	General Fund, Water Utility, Sewer Utility	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
TR-148	2302	Bicycle & Pedestrian Master Plan	Infrastructure Reserve	\$ 240,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ 200,000	\$ -	\$ -
TR-147	2210	Holly-Fauna Bridge Feasibility Study	Infrastructure Reserve	\$ 49,430	\$ -	\$ -	\$ -	\$ -	\$ 49,430	\$ -	\$ -	\$ -	\$ -
OF-90	2211	ADA Transition Plan Phase II - ROW	Infrastructure Reserve	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7110: City Facilities, Parks and Recreation Facilities, Transportation Infrastructure Project Funding (Transfers In)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 7110 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET				FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET				
					Prior years actual funding through	Adopted Budget	Adjusted Budget	Remaining appropriations /	Approved Budget**	Approved Budget **	Planned Budget	Planned Budget	Planned Budget
					FY 2019-20	FY 2020-21	FY 2020-21	FY 20-21 carry over	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
PR-129	2212	Parks Master Plan and Maintenance Plan	Measure M Parks	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -	\$ -
OF-96	0DOWN TOWN	Downtown Development	General Fund	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -
F. OTHER INFRASTRUCTURE MAINTENANCE - PARKING LOTS, PATHS, SIDEWALKS, SYSTEMS													
OF-63	1722	Neighborhood Upgrades: Creek Path Replacements	Gas Tax, Infrastructure Reserve, Rohnert Park Foundation, Neighborhood Upgrade & Workforce Housing	\$ 7,393,774	\$ 2,861,374	\$ 650,000	\$ 1,282,400	\$ 344,605	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000
OF-71	1826	Wooden Pole Streetlights Replacement	Gas Tax, Infrastructure Reserve, Neighborhood Upgrade & Workforce Housing, Casino Supplemental	\$ 1,770,000	\$ 223,193	\$ 50,000	\$ 146,807	\$ 17,642	\$ 200,000	\$ 600,000	\$ -	\$ -	\$ 600,000
TR-134	2025	Traffic Signal Infrastructure Replacement	Casino Supplemental	\$ 150,000	\$ -	\$ 150,000	\$ 150,000	\$ 102,644	\$ -	\$ -	\$ -	\$ -	\$ -
NEW	2303	Sidewalk Replacement Program	Infrastructure Reserve	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ 100,000	\$ 200,000
G. CITY FACILITIES & RECREATION - REHABILITATION / REPLACEMENT													
PR-106	1816	Court Surfaces & Fencing - Ladybug	Rohnert Park Foundation	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 50,000	\$ -
PR-107	1817	Court Surfaces - Rainbow	Rohnert Park Foundation	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 25,000	\$ -
PR-108	1818	Court Surfaces & Fencing - Golis	Rohnert Park Foundation	\$ 112,660	\$ 1,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 101,000	\$ -
PR-112	1822	Lydia Park Improvements (formerly Lydia/Lamont Playground Replacement)	Neighborhood Upgrade & Workforce Housing; Infrastructure Reserve, Parks Bond Act Grant	\$ 18,000	\$ -	\$ -	\$ 18,000	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -
OF-72	1827	ADA Transition Plan Implementation	Infrastructure Reserve	\$ 300,000	\$ 27,444	\$ -	\$ 72,556	\$ 39,658	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
OF-73	1836	Animal Shelter Clinic Remodel	Spay & Neuter Fee Fund	\$ 113,000	\$ -	\$ -	\$ 113,000	\$ 4,738	\$ -	\$ -	\$ -	\$ -	\$ -
PR-116	1921	Sports Center Roof & Skylight Repair / Replacement	Infrastructure Reserve	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ 198,031	\$ -	\$ -	\$ -	\$ -	\$ -
OF-76	1923	Public Safety Northern Station Roof Replacement	Infrastructure Reserve	\$ 550,000	\$ -	\$ -	\$ 250,000	\$ 248,758	\$ 300,000	\$ -	\$ -	\$ -	\$ -

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7110: City Facilities, Parks and Recreation Facilities, Transportation Infrastructure Project Funding (Transfers In)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 7110 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET			Remaining appropriations / FY 20-21 carry over	FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET				
					Prior years actual funding through FY 2019-20	Adopted Budget FY 2020-21	Adjusted Budget FY 2020-21		Approved Budget** FY 2021-22	Approved Budget ** FY 2022-23	Planned Budget FY 2023-24	Planned Budget FY 2024-25	Planned Budget FY 2025-26
PR-118	1924	Ladybug Park Pool Buildings Demolition	Infrastructure Reserve, Neighborhood Upgrade & Workforce Housing	\$ 240,000	\$ 5,477	\$ -	\$ 134,523	\$ 108,744	\$ 100,000	\$ -	\$ -	\$ -	\$ -
PR-119	1925	Community Center Upgrades & Gas Line Replacement	Community Services Facility Fee, Infrastructure Reserve	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 450,000	\$ -	\$ -	\$ -
PR-122	1931	Honeybee Pool Renovation	Infrastructure Reserve	\$ 2,800,000	\$ 115,299	\$ -	\$ 184,701	\$ 163,169	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
PR-124	2030	Magnolia Pool Replastering	Infrastructure Reserve	\$ 200,000	\$ -	\$ 200,000	\$ 200,000	\$ 173,562	\$ -	\$ -	\$ -	\$ -	\$ -
OF-85	2032	Golf Course Banquet Hall Roof Replacement	Infrastructure Reserve	\$ 375,000	\$ -	\$ -	\$ 375,000	\$ 342,587	\$ -	\$ -	\$ -	\$ -	\$ -
PR-125	2101	Sunrise Park Electrical Cabinet Replacement Project	Infrastructure Reserve	\$ 300,000	\$ -	\$ -	\$ 300,000	\$ 282,209	\$ -	\$ -	\$ -	\$ -	\$ -
OF-86	2103	IT Access Control Replacement Project	IT Fund	\$ 127,000	\$ -	\$ -	\$ 127,000	\$ 126,680	\$ -	\$ -	\$ -	\$ -	\$ -
OF-88	2106	City Hall Audio and Video Replacement Project	Digital Infrastructure and Video Fund	\$ 535,000	\$ -	\$ -	\$ -	\$ -	\$ 535,000	\$ -	\$ -	\$ -	\$ -
OF-89	2107	Project Homekey	Affordable Housing Residential Rental Fee	\$ 185,250	\$ -	\$ -	\$ -	\$ -	\$ 185,250	\$ -	\$ -	\$ -	\$ -
OF-91	2213	Public Safety Main Rehab Projects	Infrastructure Reserve	\$ 35,000	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ -
OF-92	2214	Animal Shelter Rehab Projects (Laundry/grooming, kennel, sewer)	Infrastructure Reserve	\$ 175,250	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 155,250	\$ -	\$ -	\$ -
		Building Condition Assessment Implementation	Infrastructure Reserve	\$ 506,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 304,000	\$ 202,000
PR-130	2215	PAC - Upgrade Fire Alarm Panel	Infrastructure Reserve	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 65,000	\$ -	\$ -	\$ -
		Public Safety Northern Station Kitchen Remodel	Infrastructure Reserve	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 65,000	\$ -
OF-93	2216	Station 2 and 3 Comtech Heart Safe System	General Fund	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
PR-131	2217	Lifts Repair at PAC, Community Center, Gold Ridge MU	PAC Facility Fee, Infrastructure Reserve	\$ 64,658	\$ -	\$ -	\$ -	\$ -	\$ 64,658	\$ -	\$ -	\$ -	\$ -

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7110: City Facilities, Parks and Recreation Facilities, Transportation Infrastructure Project Funding (Transfers In)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 7110 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET				FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET				
					Prior years actual funding through	Adopted Budget	Adjusted Budget	Remaining appropriations /	Approved Budget**	Approved Budget **	Planned Budget	Planned Budget	Planned Budget
					FY 2019-20	FY 2020-21	FY 2020-21	FY 20-21 carry over	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26
		Civic Center Playground Replacement	Prop 68 Funds	\$ 275,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000	\$ -	\$ -
PR-132	2218	Park Benches and Shade Structures Replacement	Measure M Parks	\$ 65,000	\$ -	\$ -	\$ -	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ -
PR-133	2307	Sunrise Park Pickleball Courts	Measure M Parks	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -
TOTAL FUNDING EACH YEAR TO PROJECTS IN FUND 310					\$ 13,531,369	\$ 5,520,000	\$ 23,966,710	\$ 13,610,260	\$ 14,000,478	\$ 26,782,850	\$ 13,350,000	\$ 8,290,000	\$ 9,717,300

** Approved 2-Year CIP Appropriations (Reso. No. 2021-134) and further amended by Reso. Nos. 2022-044, 2022-043, 2022-037, 2022-035, 2021-140, and anticipated Council resolution at 6/14/22 budget adoption meeting.

	<u>Transfers to Fund 7110</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Measure M Parks (Fund 4410)	\$	265,000	\$ 220,000
Public Facilities Fee Fund (Fund 4250)	\$	4,650,000	\$ -
Casino Supplemental Contribution (Fund 4601)	\$	540,000	\$ 1,475,000
Neighborhood Upgrade & Workforce Housing (Fund 4607)	\$	800,000	\$ 500,000
Rohnert Park Foundation (Fund 4110)	\$	-	\$ 1,850,000
Infrastructure Reserve (Fund 2990)	\$	3,017,408	\$ 5,060,250
Gas Tax Fund (Fund 4420)	\$	388,000	\$ 150,000
Road Rehabilitation and Maintenance Act/ SB1 Gas Tax (Fund 4425)	\$	728,000	\$ 270,000
Measure M Transportation (Fund 4430)	\$	513,000	\$ 270,000
Road Refuse Impact Fund (Fund 4415)	\$	12,240	\$ -
2007R - Bond Loan Repayment Proceeds (Fund 7130)	\$	-	\$ 3,200,000
Federal Grants	\$	225,000	\$ 9,787,600
Other Internal Funds (Facilities Fees, DIVCA, Spay/Neuter, General Fund transfers)	\$	1,077,900	\$ 4,000,000
Other Sources (Grants, other Casino funds, Donations, Developer contributions)	\$	1,783,930	\$ -
Total Transfers to Fund 7110	\$	14,000,478	\$ 26,782,850

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7420: Wastewater System (Preservation Projects and Expansion/Capacity Projects)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 540 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET			FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET					
					Prior years funding through FY 2019-20	Adopted Budget FY 2020-21	Amended Budget FY 2020-21	Remaining appropriations on 6/30/21	Adopted Budget ** FY 2021-22	Adopted Budget ** FY 2022-23	Planned Budget FY 2023-24	Planned Budget FY 2024-25	Planned Budget FY 2025-26
WASTEWATER SYSTEM													
WW-29	1709	Wet Well Lining Station 1 and 2	Sewer Utility Fund	\$ 1,865,896	\$ 815,896	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 900,000	\$ -	\$ -
WW-30	1710	Sewer Lining Project (SSU)	Sewer Utility Fund	\$ 309,376	\$ 294,819	\$ -	\$ 14,557	\$ 14,557	\$ -	\$ -	\$ -	\$ -	\$ -
WW-30	1710-5901	Sewer System Master Plan	Sewer Utility Fund	\$ 325,000	\$ 275,009	\$ -	\$ 49,991	\$ 49,991	\$ -	\$ -	\$ -	\$ -	\$ -
WW-31	1711-5901	I & I Reduction (Manhole Coating)	Sewer Utility Fund, Sewer Capital Preservation	\$ 914,965	\$ 373,696	\$ -	\$ 41,269	\$ 192,035	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000
WW-34	1807	Utilities Office (sewer portion)	Sewer Utility Fund	\$ 4,550,000	\$ 153	\$ 1,500,000	\$ 2,049,847	\$ 2,049,847	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
WW-35	1828	2019 Interceptor Outfall - Phase 2	Sewer Utility Fund, Public Facilities Finance Fee	\$ 1,303,004	\$ 101,975	\$ 357,000	\$ 1,201,028	\$ 208,452	\$ -	\$ -	\$ -	\$ -	\$ -
WW-37	1920	A Section / Commerce Sewer Line Replacement Ph. 1	Sewer Utility Fund	\$ 2,275,910	\$ 72,078	\$ 1,741,035	\$ 2,203,832	\$ 1,712,037	\$ -	\$ -	\$ -	\$ -	\$ -
WW-41	1834	Manhole Lid Replacement on Country Club Drive Paving	Sewer Capital Preservation	\$ 32,500	\$ -	\$ 32,500	\$ 32,500	\$ 32,500	\$ -	\$ -	\$ -	\$ -	\$ -
WW-42	1707	Roundabout Manhole Abandonment	Sewer Capital Preservation	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
WW-43	1717	Manhole Lid Replacement on East Cotati Ave Paving	Sewer Capital Preservation	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -
WW-44	2303	Manhole Lid Replacement on Southwest Blvd Paving	Sewer Capital Preservation	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
WW-46	2304	A Section / Commerce Sewer Line Repl , Ph. 2	Sewer Capital Preservation	\$ 2,250,000	\$ -	\$ -	\$ -	\$ (100)	\$ -	\$ 250,000	\$ 2,000,000	\$ -	\$ -
WW-45	2015	I & I Reduction - B Section Phase 1 (East of Adrian)	Sewer Utility Fund, Sewer Capital Preservation	\$ 3,567,500	\$ -	\$ 505,000	\$ 505,000	\$ 500,770	\$ 200,000	\$ 2,862,500	\$ -	\$ -	\$ -
WW-53		I & I Reduction - H Section	Sewer Capital Preservation	\$ 465,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 465,000

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7420: Wastewater System (Preservation Projects and Expansion/Capacity Projects)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 540 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET			FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET					
					Prior years funding through FY 2019-20	Adopted Budget FY 2020-21	Amended Budget FY 2020-21	Remaining appropriations on 6/30/21	Adopted Budget ** FY 2021-22	Adopted Budget ** FY 2022-23	Planned Budget FY 2023-24	Planned Budget FY 2024-25	Planned Budget FY 2025-26
WW-47		I & I Reduction - B Section Phase 2 (West of Adrian)	Sewer Utility Fund	\$ 4,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,000	\$ 4,200,000	\$ -
WW-54		Capacity Increase - Basins 23 & 30 (C Section)	Sewer Utility Fund, Sewer Capital Preservation	\$ 4,360,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 3,960,000
WW-51	2305	Forcemain Rehab Ph. 3	Sewer Capital Preservation	\$ 1,810,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 1,510,000	\$ -	\$ -
WW-48	2104	Pump Station Mechanical Projects	Sewer Utility Fund, Sewer Capital Preservation	\$ 940,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ 140,000	\$ 200,000	\$ 200,000
WW-36	2013	Station #2 Motors Replacement	Sewer Utility Fund	\$ 220,000	\$ 1,115	\$ -	\$ 218,885	\$ 102,972	\$ -	\$ -	\$ -	\$ -	\$ -
WW-40	2014	L-Section Siphon Replacement	Sewer Capital Preservation	\$ 5,000	\$ -	\$ 30,000	\$ 5,000	\$ 4,654	\$ -	\$ -	\$ -	\$ -	\$ -
WW-52		Siphon Digesters	Sewer Capital Preservation	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -
WW-55	2219	Water, sewer, storm water and recycled water mapping project	Sewer Utility Fund	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ -
TOTAL FUNDING TO WASTEWATER PROJECTS (Fund 540)					\$ 1,934,741	\$ 4,225,535	\$ 6,381,909	\$ 4,927,716	\$ 475,000	\$ 6,262,500	\$ 5,460,000	\$ 4,800,000	\$ 4,875,000

Transfers to Fund 7420

	FY 2021-22	FY 2022-23
Sewer Utility Fund (Fund 510)	\$ 70,000	\$ 4,650,000
Sewer Capital Preservation Charge (Fund 530)	\$ 405,000	\$ 1,612,500
Total Transfers to Fund 7420	\$ 475,000	\$ 6,262,500

** Approved 2-Year CIP Budget (Reso. No. 2021-134).

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7430: Water System (Preservation Projects and Expansion/Capacity Projects)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 541 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET			FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET				
					Prior years funding through FY 2019-20	Adopted Budget FY 2020-21	Adjusted Budget FY 2020-21	Remaining appropriations at 6/30/2021	Approved Budget ** FY 2021-22	Approved Budget ** FY 2022-23	Planned Budget FY 2023-24	Planned Budget FY 2024-25
WATER SYSTEM												
WA-26	0609	Water Storage Tank #8	Water Capacity Charge, Developer Contribution	\$ 7,796,993	\$ 7,412,446	\$ -	\$ 384,547	\$ -	\$ -	\$ -	\$ -	\$ -
WA-27	1929	Commerce Water Line Replacement	Water Utility Fund, Water Capital Preservation Fund, Water Capacity Charge	\$ 2,013,000	\$ 373,132	\$ 600,000	\$ 1,639,868	\$ 407,720	\$ -	\$ -	\$ -	\$ -
WA-44	1730	Water System Controls and Telemetry	Water Utility Fund, Water Capital Preservation Fund	\$ 750,000	\$ 307,130	\$ 25,000	\$ 92,870	\$ 73,233	\$ -	\$ 50,000	\$ -	\$ 250,000
WA-50		Snyder Lane Parallel Pipeline Ph. 2 (RPX to Hinebaugh Creek)	Water Capital Preservation Fund	\$ 1,392,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 392,080	\$ 1,000,000
WA-51	1718	Keiser Avenue Parallel Pipeline	Water Capacity Charge, Per Acre Development Fee	\$ 1,173,207	\$ 1,173,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WA-52	1806	South Rohnert Park Transmission Line	Water Capacity Charge, Per Acre Development Fee	\$ 1,081,468	\$ 1,081,407	\$ -	\$ 61	\$ 61	\$ -	\$ -	\$ -	\$ -
WA-53	1807	Utilities Office	Water Utility Fund	\$ 250,000	\$ 153	\$ -	\$ 249,847	\$ 249,847	\$ -	\$ -	\$ -	\$ -
WA-54	1808	Water System Master Plan	Water Utility Fund	\$ 250,000	\$ 84,825	\$ -	\$ 165,175	\$ 165,175	\$ -	\$ -	\$ -	\$ -
WA-58	1917	Well 16, 27, 39 Rehabilitation	Water Utility Fund, Water Capital Preservation Fund	\$ 146,361	\$ 146,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WA-59	1918	Water Meter Replacements	Water Capital Preservation Fund, Sewer Capital Preservation Fund	\$ 2,500,000	\$ -	\$ 250,000	\$ 750,000	\$ 750,000	\$ 500,000	\$ 750,000	\$ -	\$ 250,000
WA-60	1919	Well Pump/Motor Replacement Program	Water Utility Fund, Water Capital Preservation Fund	\$ 590,000	\$ -	\$ 150,000	\$ 215,000	\$ 164,102	\$ 150,000	\$ 75,000	\$ 50,000	\$ 50,000
WA-63	2016	Well Electrical and Structural Upgrades Project (combined with 2017)		\$ 2,000,000	\$ -	\$ 300,000	\$ 300,000	\$ 295,568	\$ 100,000	\$ 950,000	\$ 150,000	\$ 250,000
WA-64	2017	Well and Tank Site Improvements (formerly Seismic Upgrades)	Water Capital Preservation Fund, Water Capacity Charge	\$ 300,000	\$ -	\$ 200,000	\$ 200,000	\$ 179,990	\$ -	\$ 100,000	\$ -	\$ -
WA-65	1920	A Section/Commerce Water Line Replacement Ph 1	Water Utility Fund	\$ 30,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
WA-66	2220	A Section/Commerce Water Line Replacement Ph 2	Water Utility Fund	\$ 2,794,197	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ 2,544,197	\$ -	\$ -

Five-Year Capital Improvement Plan Budget
(FY 2021-22 through FY 2025-26)

FUND 7430: Water System (Preservation Projects and Expansion/Capacity Projects)

CIP #	Proj. No.	Project Name	Funding Sources	Total Transfers (Actual through FY 20, Budgeted FY 21 - 26) into Fund 541 for Project	PRIOR YEARS AND FY 20-21 CIP BUDGET			FIVE-YEAR CAPITAL IMPROVEMENTS BUDGET					
					Prior years funding through FY 2019-20	Adopted Budget FY 2020-21	Adjusted Budget FY 2020-21	Remaining appropriations at 6/30/2021	Approved Budget ** FY 2021-22	Approved Budget ** FY 2022-23	Planned Budget FY 2023-24	Planned Budget FY 2024-25	Planned Budget FY 2025-26
WATER SYSTEM													
WA-67	2102	Water Tank #9	Water Capacity Charge	\$ 1,250,000	\$ -	\$ 250,000	\$ 250,000	\$ 250,000	\$ 900,000	\$ 100,000	\$ -	\$ -	\$ -
WA-68	2306	Tank Interior Recoating	Water Utility Fund	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ -
WA-70	2221	B Section Water Line Replacement	Water Utility Fund, Water Capital Preservation Fund	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 1,500,000	\$ -	\$ -	\$ -
WA-71	2222	Aqueduct Tie-In Replacement/Upgrade (Velocity)	Water Capital Preservation Fund	\$ 950,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ 800,000	\$ -	\$ -
TOTAL FUNDING TO WATER PROJECTS (Fund 541)					\$ 10,578,660	\$ 1,805,000	\$ 4,277,369	\$ 2,565,696	\$ 2,350,000	\$ 6,569,197	\$ 1,000,000	\$ 992,080	\$ 1,800,000

** Approved through 2-Year CIP Budget (Reso. No. 2021-134)

	Transfers to Fund 7430	
	FY 2021-22	FY 2022-23
Water Utility Fund (Fund 511)	\$ 550,000	\$ 4,394,197
Water Capital Preservation (Fund 531)	\$ 650,000	\$ 1,575,000
Water Capacity Charge (Fund 519)	\$ 900,000	\$ 100,000
Sewer Capital Preservation (Fund 530)	\$ 250,000	\$ 500,000
Total Transfers to Fund 7430	\$ 2,350,000	\$ 6,569,197

This page is intentionally left blank.

Authorized Position Summary

Department	Adopted Budget 2021-2022	Amended Budget 2021-2022	Budget Changes Add/(Delete)	Adopted Budget 2022-2023
Administration	6.25	7.25	0.75	8.00
Finance	14.00	12.00	0.00	12.00
Human Resources	5.00	7.00	0.00	7.00
Development Services	16.56	16.56	4.14	20.70
Casino Mitigation	24.00	25.90	(2.50)	23.40
Public Safety	84.40	84.00	1.00	85.00
Animal Services	3.00	3.00	0.00	3.00
Information Systems	4.00	4.00	0.00	4.00
Public Works	23.65	29.65	4.00	33.65
Fleet Services	2.10	2.10	0.00	2.10
Water	13.41	12.53	(0.13)	12.40
Sewer	9.33	8.51	(0.01)	8.50
Recycled Water	0.55	0.65	0.00	0.65
Golf Course	0.00	0.00	0.00	0.00
Community Services	10.90	11.00	0.00	11.00
Total Positions	217.15	224.15	7.25	231.40

Net Personnel Change to Amended Budget

7.25

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 7/01/21</u>	<u>Amended Budget 2021-2022</u>	<u>Budget Changes Add/(Delete)</u>	<u>Adopted Budget 7/01/23</u>
<u>ADMINISTRATION</u>				
City Manager	1.00	1.00	0.00	1.00
Assistant City Manager	1.00	1.00	0.00	1.00
City Clerk	1.00	1.00	0.00	1.00
Assistant City Clerk	0.00	0.00	1.00	1.00
Deputy City Clerk	1.00	1.00	(1.00)	0.00
Senior Analyst	0.00	1.00	0.50	1.50
Administrative Assistant	1.00	1.00	0.00	1.00
Communications Specialist	0.75	0.75	0.25	1.00
Office Assistant	0.50	0.50	0.00	0.50
Total	<u>6.25</u>	<u>7.25</u>	<u>0.75</u>	<u>8.00</u>
<u>FINANCE</u>				
Finance Director	1.00	1.00	0.00	1.00
Finance Manager	0.00	1.00	0.00	1.00
Senior Analyst	1.00	0.00	0.00	0.00
Management Analyst	0.00	1.00	0.00	1.00
Accounting Services Supervisor	0.00	1.00	0.00	1.00
Supervising Accountant	2.00	0.00	0.00	0.00
Senior Accountant	0.00	0.00	1.00	1.00
Accountant	2.00	2.00	(1.00)	1.00
Senior Accounting Technician	0.00	1.00	0.00	1.00
Senior Payroll/Fiscal Specialist	1.00	0.00	0.00	0.00
Accounting Technician I/II	2.00	2.00	0.00	2.00
Accounting Assistant	1.00	2.00	0.00	2.00
Payroll/Fiscal Specialist	3.00	0.00	0.00	0.00
Purchasing Agent	1.00	1.00	0.00	1.00
Total	<u>14.00</u>	<u>12.00</u>	<u>0.00</u>	<u>12.00</u>
<u>HUMAN RESOURCES</u>				
Human Resources Director	1.00	1.00	0.00	1.00
Senior Human Resources Analyst	0.00	0.00	1.00	1.00
Human Resources Analyst	1.00	1.00	(1.00)	0.00
HR Technician	3.00	3.00	0.00	3.00
Accounting Technician I/II	0.00	2.00	0.00	2.00
Total	<u>5.00</u>	<u>7.00</u>	<u>0.00</u>	<u>7.00</u>
<u>INFORMATION SYSTEMS</u>				
Information Operations Manager	1.00	1.00	0.00	1.00
Information Systems Analyst	1.00	2.00	0.00	2.00
Information Systems Technician	2.00	1.00	0.00	1.00
Total	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>	<u>4.00</u>

Authorized Positions

<u>Department/Position</u>	<u>Adopted Budget 7/01/21</u>	<u>Amended Budget 2021-2022</u>	<u>Budget Changes Add/(Delete)</u>	<u>Adopted Budget 7/01/23</u>
<u>CASINO MITIGATION</u>				
Senior Analyst	1.00	1.00	(0.50)	0.50
Office Assistant	0.50	0.50	0.00	0.50
Assistant Engineer	0.00	1.00	0.00	1.00
Associate Engineer	1.00	0.00	0.00	0.00
Sergeant	2.00	3.00	0.00	3.00
Public Safety Officer	13.00	13.00	0.00	13.00
Community Services Officer	1.00	1.00	0.00	1.00
Crime Analyst	1.00	1.00	0.00	1.00
Public Safety Records Clerk	0.50	0.50	0.00	0.50
Senior Code Compliance Officer	1.00	1.00	0.00	1.00
Code Compliance Officer	0.50	1.50	(1.00)	0.50
Homeless Services Coordinator	1.00	1.00	(1.00)	0.00
Public Works Operations Manager Gen Svs	0.10	0.10	0.00	0.10
Environmental Coordinator	0.10	0.10	0.00	0.10
Landscape Maintenance Worker	1.30	1.20	0.00	1.20
Total	<u>24.00</u>	<u>25.90</u>	<u>(2.50)</u>	<u>23.40</u>
<u>PUBLIC SAFETY</u>				
Director of Public Safety	1.00	1.00	0.00	1.00
Deputy Chief	2.00	2.00	0.00	2.00
Lieutenant	4.00	4.00	0.00	4.00
Sergeant	10.00	10.00	0.00	10.00
Public Safety Officer	41.00	41.00	0.00	41.00
Community Services Officer	2.00	2.00	0.00	2.00
Property Technician	2.00	2.00	0.00	2.00
Civilian Fire Marshal	1.00	1.00	0.00	1.00
Fire Inspector	0.90	0.50	0.00	0.50
Administrative Assistant	3.00	3.00	0.00	3.00
Secretary I	0.00	0.00	0.00	0.00
Communications Supervisor	2.00	2.00	0.00	2.00
Public Safety Dispatcher	10.00	10.00	0.00	10.00
Records Supervisor	1.00	1.00	0.00	1.00
Public Safety Records Clerk	3.50	3.50	0.00	3.50
Community Engagement Coordinator	0.00	0.00	1.00	1.00
Support Services Manager	1.00	1.00	0.00	1.00
Total	<u>84.40</u>	<u>84.00</u>	<u>1.00</u>	<u>85.00</u>
<u>ANIMAL SERVICES</u>				
Animal Shelter Supervisor	1.00	1.00	0.00	1.00
Animal Shelter Coordinator	1.00	1.00	0.00	1.00
Animal Health Technician	1.00	1.00	0.00	1.00
Total	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>	<u>3.00</u>

Authorized Positions

Department/Position	Adopted Budget 7/01/21	Amended Budget 2021-2022	Budget Changes Add/(Delete)	Adopted Budget 7/01/23
DEVELOPMENT SERVICES				
Director of Development Services	0.80	0.80	0.00	0.80
Planning Manager	1.00	1.00	0.00	1.00
Senior Planner	0.00	1.00	0.00	1.00
Planner III	1.00	0.00	0.00	0.00
Assistant Planner	1.00	0.90	0.00	0.90
Building Permit Technician	0.00	2.00	0.00	2.00
Community Development Technician	2.00	1.00	0.00	1.00
Building Division Manager	0.00	1.00	0.00	1.00
Development Engineering Manager	1.00	0.00	1.00	1.00
Senior Building Inspector	1.00	1.00	0.00	1.00
Building Inspector	0.00	0.00	1.00	1.00
Senior Public Works Inspector	0.00	0.00	1.00	1.00
Public Works Inspector	0.90	0.90	(0.90)	0.00
Engineering Tech I/II	0.98	0.98	0.02	1.00
Management Analyst	1.42	1.00	0.00	1.00
Senior GIS Analyst	0.00	1.00	0.00	1.00
GIS Analyst	0.50	0.00	0.00	0.00
GIS Technician	0.50	0.50	0.00	0.50
Accounting Technician II	1.00	1.00	0.00	1.00
Administrative Assistant	0.98	0.00	0.00	0.00
Office Assistant	0.98	0.98	0.02	1.00
Housing Program Administrator	1.00	1.00	0.00	1.00
Homeless Services Coordinator	0.00	0.00	1.00	1.00
Code Compliance Officer	0.50	0.50	1.00	1.50
Total	16.56	16.56	4.14	20.70

Authorized Positions

Department/Position	Adopted Budget 7/01/21	Amended Budget 2021-2022	Budget Changes Add/(Delete)	Adopted Budget 7/01/23
<u>PUBLIC WORKS</u>				
Director of Public Works	0.55	0.55	0.00	0.55
Senior Analyst	0.00	0.40	0.00	0.40
Management Analyst	0.40	0.40	0.00	0.40
Administrative Assistant	0.40	0.50	0.00	0.50
Capital Improvement Plan Program Manager	0.90	1.00	0.00	1.00
Senior Engineer	0.00	1.00	0.00	1.00
Associate Engineer	1.00	1.00	0.00	1.00
Project Manager	0.30	0.30	0.00	0.30
Project Coordinator	1.00	1.00	0.00	1.00
Public Works Inspector	0.90	0.90	0.00	0.90
Public Works Operations Manager Gen Svs	0.50	0.90	0.00	0.90
Arborist	0.95	1.00	0.00	1.00
Sustainability Manager	0.00	1.00	0.00	1.00
Environmental Coordinator	0.10	0.10	0.00	0.10
Parks Maintenance Supervisor	0.90	1.00	0.00	1.00
Parks Maintenance Worker	1.00	2.00	2.00	4.00
Landscape Maintenance Worker	4.60	4.80	0.00	4.80
Streets Maintenance Supervisor	1.00	1.00	0.00	1.00
Streets Maintenance Worker	2.80	3.00	2.00	5.00
Facilities Maintenance Supervisor	0.95	1.00	0.00	1.00
Facilities Maintenance Worker	1.10	3.00	0.00	3.00
Custodian	1.00	1.80	0.00	1.80
Maintenance Worker I/II	2.95	2.00	0.00	2.00
Community Services Deputy Director	0.05	0.00	0.00	0.00
Community Services Analyst	0.05	0.00	0.00	0.00
Collection System Supervisor	0.05	0.00	0.00	0.00
Instrumentation Technician	0.20	0.00	0.00	0.00
Total	<u>23.65</u>	<u>29.65</u>	<u>4.00</u>	<u>33.65</u>
<u>FLEET SERVICES</u>				
Fleet Services Supervisor	1.00	1.00	0.00	1.00
Fleet Mechanic	1.00	1.00	0.00	1.00
Administrative Assistant	0.10	0.10	0.00	0.10
Total	<u>2.10</u>	<u>2.10</u>	<u>0.00</u>	<u>2.10</u>

Authorized Positions

Department/Position	Adopted Budget 7/01/21	Amended Budget 2021-2022	Budget Changes Add/(Delete)	Adopted Budget 7/01/23
WATER				
Director of Public Works	0.20	0.20	0.00	0.20
Director of Development Services	0.15	0.15	0.00	0.15
Public Works Operations Manager Utilities	0.45	0.45	0.00	0.45
Public Works Operations Manager Gen Svs	0.05	0.00	0.00	0.00
Water System Supervisor	1.00	1.00	0.00	1.00
Water System Operator	2.00	2.00	0.00	2.00
Water Distribution Supervisor	0.95	1.00	0.00	1.00
Water Distribution Operator	0.90	3.00	0.00	3.00
Utility Services Representative	1.20	1.00	0.00	1.00
Instrumentation Tech	0.75	0.50	0.00	0.50
Collection System Operator	0.50	0.40	0.00	0.40
Maintenance Worker I/II	2.65	1.00	0.00	1.00
Custodian	0.00	0.10	0.00	0.10
Capital Improvement Plan Program Manager	0.05	0.00	0.00	0.00
Project Manager	0.30	0.30	0.00	0.30
Public Works Inspector	0.10	0.10	(0.10)	0.00
Senior Engineer	0.33	0.00	0.00	0.00
Engineering Tech I/II	0.01	0.01	(0.01)	0.00
GIS Analyst	0.25	0.00	0.00	0.00
GIS Technician	0.25	0.25	0.00	0.25
Environmental Coordinator	0.25	0.25	0.00	0.25
Senior Analyst	0.00	0.30	0.00	0.30
Management Analyst	0.34	0.30	0.00	0.30
Administrative Assistant	0.26	0.20	0.00	0.20
Office Assistant	0.02	0.02	(0.02)	0.00
Streets Maintenance Worker	0.10	0.00	0.00	0.00
Facilities Maintenance Worker	0.25	0.00	0.00	0.00
Landscape Maintenance Worker	0.05	0.00	0.00	0.00
Arborist	0.05	0.00	0.00	0.00
Total	13.41	12.53	(0.13)	12.40

Authorized Positions

<u>Department/Position</u>	Adopted Budget 7/01/21	Amended Budget 2021-2022	Budget Changes Add/(Delete)	Adopted Budget 7/01/23
<u>SEWER</u>				
Director of Public Works	0.20	0.20	0.00	0.20
Director of Development Services	0.05	0.05	0.00	0.05
Public Works Operations Manager Utilities	0.45	0.45	0.00	0.45
Public Works Operations Manager Gen Svs	0.05	0.00	0.00	0.00
Collection System Supervisor	0.95	1.00	0.00	1.00
Collection System Operator	3.50	3.60	0.00	3.60
Water Distribution Supervisor	0.05	0.00	0.00	0.00
Water Distribution Operator	0.10	0.00	0.00	0.00
Instrumentation Tech	0.05	0.50	0.00	0.50
Utility Services Representative	0.80	1.00	0.00	1.00
Project Manager	0.40	0.40	0.00	0.40
Public Works Inspector	0.10	0.10	0.00	0.10
Senior Analyst	0.00	0.20	0.00	0.20
Management Analyst	0.24	0.20	0.00	0.20
Administrative Assistant	0.26	0.20	0.00	0.20
GIS Technician	0.25	0.25	0.00	0.25
Engineering Tech I/II	0.01	0.01	(0.01)	0.00
Environmental Coordinator	0.25	0.25	0.00	0.25
Custodian	0.00	0.10	0.00	0.10
Senior Engineer	0.67	0.00	0.00	0.00
Capital Improvement Plan Program Manager	0.05	0.00	0.00	0.00
GIS Analyst	0.25	0.00	0.00	0.00
Maintenance Worker I/II	0.35	0.00	0.00	0.00
Streets Maintenance Worker	0.10	0.00	0.00	0.00
Facilities Maintenance Worker	0.20	0.00	0.00	0.00
Total	9.33	8.51	(0.01)	8.50
<u>RECYCLED WATER</u>				
Director of Public Works	0.00	0.05	0.00	0.05
Director of Public Works and Community Services	0.05	0.00	0.00	0.00
Public Works Operations Manager Utilities	0.10	0.10	0.00	0.10
Senior Analyst	0.00	0.10	0.00	0.10
Management Analyst	0.10	0.10	0.00	0.10
Environmental Coordinator	0.30	0.30	0.00	0.30
Total	0.55	0.65	0.00	0.65
<u>GOLF COURSE</u>				
Public Works Operations Manager Gen Svs	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00

Authorized Positions

Department/Position	Adopted Budget 7/01/21	Amended Budget 2021-2022	Budget Changes Add/(Delete)	Adopted Budget 7/01/23
COMMUNITY SERVICES				
Director of Community Services	0.00	1.00	0.00	1.00
Community Services Deputy Director	0.95	0.00	0.00	0.00
Community Services Program Supervisor	1.00	2.00	0.00	2.00
Community Services Program Coordinator	1.00	1.00	0.00	1.00
Management Analyst	0.00	0.00	1.00	1.00
Community Services Analyst	0.95	1.00	(1.00)	0.00
Community Services Supervisor	1.00	0.00	0.00	0.00
Community Services Manager	1.00	1.00	0.00	1.00
Performing Arts Center Manager	1.00	1.00	0.00	1.00
Theatre Services Coordinator	1.00	1.00	0.00	1.00
Technical Director	1.00	1.00	0.00	1.00
Member Services Specialist	0.00	1.00	0.00	1.00
Office Assistant	0.00	1.00	0.00	1.00
Public Works Operations Manager Gen Svs	0.30	0.00	0.00	0.00
Supervising Maintenance Worker	0.15	0.00	0.00	0.00
Landscape Maintenance Worker	0.05	0.00	0.00	0.00
Facilities Maintenance Worker	1.45	0.00	0.00	0.00
Maintenance Worker I/II	0.05	0.00	0.00	0.00
Total	10.90	11.00	0.00	11.00
GRAND TOTAL	217.15	224.15	7.25	231.40

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 and presented by account string segments, Organization (ORG) codes and Object (OBJ) codes. 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 Funds: 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.

RESOLUTION NO. 2022-051

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
ADOPTING AN APPROPRIATIONS LIMIT FOR THE CITY OF ROHNERT PARK
FOR THE 2022-23 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, in accordance with applicable law, the appropriation limit for the City of Rohnert Park for the 2022-23 fiscal year has been calculated to be \$65,362,216, using such revisions and recalculations; and

WHEREAS, Government Code section 7910 provides that documentation used in the determination of the appropriations limit shall be available to the public at least 15 days before such meeting, and such documentation was made available to the public on the City’s website by May 9, 2022;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Rohnert Park that that the City Council of Rohnert Park hereby (a) elects to use the change in the California per capita income as the cost of living adjustment factor, and (b) elects to use the annual population change in the City of Rohnert Park’s population for calculating the population adjustment factor.

BE IT FURTHER RESOLVED that the appropriations limit for fiscal year 2022-23 is determined to be \$65,362,216, as detailed in the calculations forth in **Exhibit A**.

DULY AND REGULARLY ADOPTED this 24th day of May, 2022.

CITY OF ROHNERT PARK



Jackie Elward, Mayor

ATTEST:



Sylvia Lopez Cuevas, City Clerk

Attachments: Exhibit A

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

CITY OF ROHNERT PARK
Article XIII B Appropriations Limit (GANN) Calculation
Fiscal Year 2022-23

FY 2021-22 Appropriations Limit, as Adopted	\$ 61,171,939
Adjustment Factors:	
Price Factor ⁽¹⁾	1.0755
Population ⁽²⁾	0.9935
Total Adjustment Factors ⁽³⁾	1.0685
Total Adjustments	4,190,278
FY 2022-23 Appropriations Limit (Rounded)	\$ 65,362,216

Appropriations Subject To Limitation
Fiscal Year 2022-23

Proceeds of Taxes	\$ 30,732,881
User Fees and Charges in Excess of Costs	0
Appropriations Subject to Limit	30,732,881
FY 2022-23 Appropriations Limit	\$ 65,362,216
Less Appropriations Subject to the Limit	30,732,881
Under/(Over) Appropriations Limit	\$ 34,629,335

⁽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. 2022-

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 2022-23

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 2022-23; and;

WHEREAS, on June 14, 2022, 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 2022-23, 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 2022-23 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 2021-22 appropriations related to equipment purchases that were delayed; and,

- J. Inclusion of any existing capital projects which are to be carried forward into FY 2022-23 without appropriation of additional funds and exclusion of any other FY 2021-22 projects which are not to be carried forward into 2022-23; 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 2022-23 without appropriation of additional funds; and,
- P. Incorporation of approved budget adjustments from FY 2021-22 which affect the FY 2022-23 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 14th day of June, 2022.

CITY OF ROHNERT PARK

ATTEST:

Jackie Elward, Mayor

Sylvia Lopez Cuevas, City Clerk

GIUDICE: _____ HOLLINGSWORTH-ADAMS: _____ STAFFORD: _____ RODRIGUEZ: _____ ELWARD: _____
AYES: () NOES: () ABSENT: () ABSTAIN: ()

RESOLUTION NO. 2022-

**A RESOLUTION OF THE CITY OF ROHNERT PARK FOUNDATION
APPROVING AND ADOPTING THE OPERATING BUDGET
FOR FISCAL YEAR 2022-23**

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 2022-23; and

WHEREAS, on June 14, 2022, 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 2022-23, 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 2022-23 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 2021-22 which affect the FY 2022-23 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 2022-23 without appropriation of additional funds and exclusion of any other FY 2021-22 projects which are not to be carried forward into 2022-23; 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 14th day of June, 2022.

**CITY OF ROHNERT PARK
FOUNDATION**

ATTEST:

Jackie Elward, Mayor

Sylvia Lopez Cuevas, City Clerk

GIUDICE: _____ HOLLINGSWORTH-ADAMS: _____ STAFFORD: _____ RODRIGUEZ: _____ ELWARD: _____
AYES: () NOES: () ABSENT: () ABSTAIN: ()

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.

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.

RESOLUTION NO. 2021-101

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK APPROVING AND ADOPTING THE AMENDED FINANCIAL RESERVES POLICY

WHEREAS, the City Council of the City of Rohnert Park has determined it is in the public interest to establish policies regarding guiding use of Reserve accounts and apply any significant operational (General Fund) surpluses to operations and contingency reserve fund accounts; and

WHEREAS, adequate financial reserves are necessary for continued stability such as cash flow variations, economic downturns, and loss of revenues, and is one of the major components that bond rating agencies study in determining the creditworthiness of the City government;

WHEREAS, on June 28, 2011, the council adopted a ‘Restricted Reserves Fund’ policy through Resolution 2011-56; and

WHEREAS, the City’s existing reserve policy warrants revisions to clearly define the various reserves, clarify their use, and assignment of general fund surplus; and

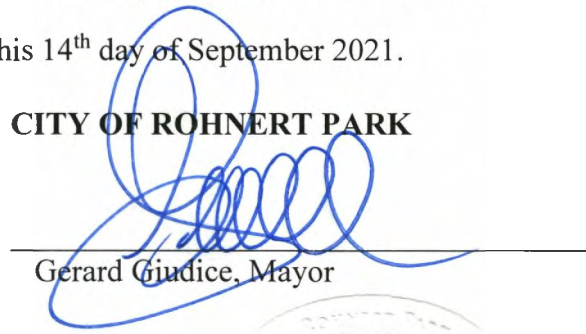
WHEREAS, the revised policy helps define the City’s various assigned general fund reserves in use; revises minimum target levels of operating reserve; provides clearer guidelines on their creation and appropriation, and revises assignment of general fund surplus, supporting long term planning and enhancing transparency;

WHEREAS, on August 24, 2021, the council held a public hearing, discussing and approving recommendations to the proposed reserves policy; and

NOW, THEREFORE, BE IT RESOLVED, by the Council of the City of Rohnert Park that the amended Reserves Policy, is hereby approved and adopted as set forth in Exhibit A; and

DULY AND REGULARLY ADOPTED this 14th day of September 2021.

CITY OF ROHNERT PARK


Gerard Giudice, Mayor

ATTEST:


Elizabeth Machado, Acting City Clerk

Attachment: Exhibit A: Reserve Policy and Use of General Fund Surplus

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



CITY OF ROHNERT PARK
CITY COUNCIL POLICY

EXHIBIT A

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FISCAL POLICY: RESERVE POLICY AND THE USE OF GENERAL FUND SURPLUS		<input type="checkbox"/> RESO NO: _____ <input type="checkbox"/> MINUTE ORDER	

TABLE OF CONTENTS

TABLE OF CONTENTS	1
PURPOSE	1
BACKGROUND	1
PROVISIONS.....	3
APPENDIX	4

1. PURPOSE

The City of Rohnert Park established a number of assigned reserves enabling carryover of funds from year-to-year to help meet long-term financial goals. The below policy updates the established criteria for use and allocation of these reserves to ensure consistency in fund allocation and longtime financial sustainability.

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 operational modifications. This policy updates the assignment of these surplus funds for additional clarity and use.

2. BACKGROUND

The City has General Fund assigned reserves and Internal Service Funds that share similar naming conventions, but are created for different purposes. The City’s Internal Service Funds account for activities that provide services to other City departments, generally on a cost-reimbursement basis. These include the Information Technology (IT) Fund, Technology Replacement Fund, Vehicle Replacement, Fleet Management Fund, Fleet Capital & Maintenance Reserve Fund, and the Infrastructure Fund. Besides these funds, the City also maintains assigned reserves in the General Fund for Contingency, Operations, City Facilities, IT, Fleet, and Infrastructure. Unlike the Internal Services Funds, the assigned reserves act as set-aside reserves in the General Fund to accumulate resources for unforeseen operating conditions or ongoing and future capital expenditures. These include deferred maintenance, streets and landscaping, vehicles, and complex facility projects, which are not part of the City’s recurring operations and expenditures. The City maintains the following assigned reserves:

1. General Fund Operating Reserve: Set-aside reserve to support city operations during reduction in expected or budgeted revenues and unexpected cash shortages, expense or losses. The City’s



CITY OF ROHNERT PARK CITY COUNCIL POLICY

EXHIBIT A

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FISCAL POLICY: RESERVE POLICY AND THE USE OF GENERAL FUND SURPLUS		<input type="checkbox"/> RESO NO: _____ <input type="checkbox"/> MINUTE ORDER	

minimum target level for the General Fund (GF) operating reserve is set at 17%¹ of annual original adopted General Fund budget for the fiscal year when General Fund reserves are assigned. For example, General Fund reserve assignments made in FY21-22 for year-ending FY20-21 will be 17% of the adopted General Fund budget for FY21-22. Operating reserves in excess of the minimum target level may be used for any general fund purpose including capital projects.

2. Contingency Reserve: Set-aside reserve to provide capital in the event of a local disaster or unanticipated fiscal crisis. The City's minimum target level for the Contingency reserve is 5% of annual original adopted General Fund budget for the fiscal year when General Fund reserves are assigned. Refer to above example for assignment of contingency reserves.
3. City Facilities: Set-aside reserve for capital and maintenance needs of existing or new City facilities.
4. Vehicle Replacement Reserve: Reserve for replacement costs of vehicles and equipment in service.
5. Self-Insured Losses Reserve: Reserve to cover insurance losses not covered by the annual premiums or those that are within self-insured retention limits. The City's current minimum target level for the Self-Insured Losses reserve is 50% of the total annual insurance premiums for liability, property, employment practices, and auto insurance programs.
6. Infrastructure Reserve: Reserve to accumulate resources for ongoing or future capital expenditures including capital projects, purchase of new vehicles, and technology projects that follow the City's asset policy.
7. Retirement Reserve: Set-aside reserve to contribute towards the advance payment of the City's unfunded accrued pension liability or to contribute to the City's Section 115 Trust.

Assigned reserves 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.

Current policy dictates that City Manager or designee will first evaluate the City's financial condition and circumstances indicating a possible need to access assigned reserves for purposes other than those established, and make a recommendation to City Council. A four-fifths affirmative vote by City Council is then required prior to use of an assigned reserve for any purpose other than those for which they were established.

¹ Government Finance Officers Association recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months (16.67%) of regular general fund operating revenues or regular general fund operating expenditure.



CITY OF ROHNERT PARK CITY COUNCIL POLICY

EXHIBIT A

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FISCAL POLICY: RESERVE POLICY AND THE USE OF GENERAL FUND SURPLUS		<input type="checkbox"/> RESO NO: _____ <input type="checkbox"/> MINUTE ORDER	

3. PROVISIONS

This section outlines provisions for the creation, use, appropriation, investment, and assignment of general fund assigned reserves.

1. Creation of reserves: Assigned reserve accounts may be established for either governmental or enterprise capital purposes; however, the purpose must be stated when the reserve is created. New restricted reserves accounts must originate through a City Council-adopted resolution or ordinance.

2. Appropriation and Use of reserves: General Fund assigned reserves may either be appropriated for expenditures in the General Fund, or transferred to Internal Service Funds (ISFs) through an approving Council resolution. If no appropriations or transfers have been made to assigned reserves in a fiscal year, the reserves will be carried over to the next fiscal year.

Portions of assigned reserves, other than those for Operations and Contingency, shall be generally transferred to the respective ISFs such as those for IT, Technology Replacement, Vehicle replacement, Fleet Capital & Maintenance Reserve, and Infrastructure Funds, to be appropriated and spent in future years. ISFs 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.

3. Investment of reserves: The cash balance in assigned reserves will be deposited or invested as consistent with the City's Municipal Code, Investment Policy, and other applicable governmental fiscal policies and procedures.

4. Assignment of reserves: General Fund surplus at the close of any fiscal year shall be assigned as follows:
 - a. During the preparation of the Comprehensive Annual Financial Statements after fiscal year-end close, preliminary General Fund balance that is not non-spendable, restricted, committed or already assigned will be assigned to the reserves described in the following order:
 - a. First, to the Operating Reserve to bring it to the minimum target level.
 - b. Second, any remaining surplus shall be assigned to the contingency reserve to bring it to the minimum target level.
 - c. Third, any remaining surplus arising from gains from the sale of city property shall be assigned to City Facilities Reserve, unless the City Council directs otherwise.
 - d. Fourth, any remaining surplus shall be assigned as indicated below:
 - i. 50% to Retirement Reserve



**CITY OF ROHNERT PARK
CITY COUNCIL POLICY**

EXHIBIT A

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
FISCAL POLICY: RESERVE POLICY AND THE USE OF GENERAL FUND SURPLUS		<input type="checkbox"/> RESO NO: _____ <input type="checkbox"/> MINUTE ORDER	

ii. 50% to Infrastructure Reserve

Notwithstanding the provisions of part 4a:

- i. The City shall periodically review minimum target reserve levels and percentages of General Fund surplus to be assigned in light of changing conditions.
- ii. During budget preparation, staff shall determine and propose budgets for prudent levels of assigned reserve transfers to Internal Service Funds, including but not limited to Infrastructure, Vehicle Replacement, Technology Replacement, and City Facilities.

APPENDIX

None

REVISION HISTORY:

FISCAL POLICY: USE OF RESTRICTED RESERVES – RESO 2011-56 ... EFFECTIVE 6.21.2011



**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:



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

	Estimated Amount
1. Suspend Reserve Contributions	\$ 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. 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)



CITY OF ROHNERT PARK CITY COUNCIL POLICY

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
WATER OPERATING RESERVE AND WATER RATE STABILIZATION RESERVE	7.02.002	<input checked="" type="checkbox"/> RESOLUTION 2020-008	JANUARY 14, 2020

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:



**CITY OF ROHNERT PARK
CITY COUNCIL POLICY**

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
WATER OPERATING RESERVE AND WATER RATE STABILIZATION RESERVE	7.02.002	<input checked="" type="checkbox"/> RESOLUTION 2020-008	JANUARY 14, 2020

- 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:



**CITY OF ROHNERT PARK
CITY COUNCIL POLICY**

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
SEWER OPERATING RESERVE AND SEWER RATE STABILIZATION RESERVE	7.03.001	☑ RESOLUTION 2020-008	JANUARY 14, 2020

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.



**CITY OF ROHNERT PARK
CITY COUNCIL POLICY**

SUBJECT/TITLE:	POLICY NO:	APPROVED BY:	APPROVAL DATE:
SEWER OPERATING RESERVE AND SEWER RATE STABILIZATION RESERVE	7.03.001	<input checked="" type="checkbox"/> RESOLUTION 2020-008	JANUARY 14, 2020

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:

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. Buergler
JoAnne M. Buergler, 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. 2021-144

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROHNERT PARK
APPROVING AN UPDATED INVESTMENT POLICY**

WHEREAS, The Finance Department has completed a review of the investment policy for the City of Rohnert Park (“City”) incorporated in Resolution No. 2006-105 entitled Investment Policy for Idle Funds; and

WHEREAS, the City’s investment policy needs to be updated to include most recent California Government Code updates, expand the use of applicable assets classes, include additional best practices, and that staff recommends an update to the existing policy thereto; and

WHEREAS, the proposed investment policy supersedes the policy adopted on April 25, 2006, under resolution No. 2006-105 of the Council of the City of Rohnert Park; and

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Rohnert Park hereby approves the adoption of the updated Investment Policy, attached as Exhibit A; which is incorporated herein by this reference, is effective immediately as of the date and time of adoption of this resolution; and

DULY AND REGULARLY ADOPTED this 14th day of December, 2021.

CITY OF ROHNERT PARK



Gerard Giudice, Mayor

ATTEST:



Elizabeth Machado, Deputy City Clerk

Attachments: Exhibit A: Investment Policy

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

I. INTRODUCTION

The purpose of this investment policy is to identify various policies and procedures that will foster a prudent and systematic investment program designed to seek the City of Rohnert Park objectives of safety, liquidity, and return on investment through a diversified investment portfolio. 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. This policy also serves to organize and formalize the City's investment-related activities, while complying with all applicable statutes governing the investment of public funds. This policy is written to incorporate industry best practices and recommendations from sources such as the Government Finance Officers Association (GFOA), California Municipal Treasurers Association (CMTA), California Debt and Investment Advisory Commission (CDIAC) and the Association of Public Treasurers (APT).

This investment policy was endorsed and adopted by the City Council and is effective as of the 14th day of December, 2021, and replaces any previous versions.

II. SCOPE

This policy covers all funds and investment activities under the direct authority of the City, as set forth in the State Government Code, Sections 53600 *et seq.*, with the following exceptions:

- Proceeds of debt issuance shall be invested in accordance with the City's general investment philosophy as set forth in this policy; however, such proceeds are to be invested pursuant to the permitted investment provisions of their specific bond indentures.
- IRS Section 115 Trust funds for post-employment benefits such as retirement or medical benefits.
- Any other funds specifically exempted by the City Council.

POOLING OF FUNDS

Except for cash in certain restricted and special funds, the City will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping, and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. PRUDENCE

Pursuant to California Government Code, Section 53600.3, all persons authorized to make investment decisions on behalf of the City are trustees and therefore fiduciaries subject to the *Prudent Investor Standard*:

“...all governing bodies of local agencies or persons authorized to make investment decisions on behalf of those local agencies investing public funds pursuant to this chapter are trustees and therefore fiduciaries subject to the prudent investor standard. When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the Agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the Agency. Within the limitations of this section and considering individual investments as part of an overall strategy, investments may be acquired as authorized by law.”

The Treasurer and other authorized persons responsible for managing City funds acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security’s credit risk or market price changes provided that the Treasurer or other authorized persons acted in good faith. Deviations from expectations of a security’s credit or market risk should be reported to the governing body in a timely fashion and appropriate action should be taken to control adverse developments.

IV. OBJECTIVES

The City’s overall investment program shall be designed and managed with a degree of professionalism worthy of the public trust. The overriding objectives of the program are to preserve principal, provide sufficient liquidity, and manage investment risks, while seeking a market-rate of return.

- **SAFETY.** Safety of principal is the foremost objective of the investment program. Investments will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, the City will diversify its investments by investing funds among a variety of securities with independent returns.
- **LIQUIDITY.** The investment portfolio will remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.
- **RETURN ON INVESTMENTS.** The investment portfolio will be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints for safety and liquidity needs.

V. DELEGATION OF AUTHORITY

Authority to manage the City’s investment program is derived from California Government Code, Sections 41006 and 53600 *et seq.*

The City Council is accountable for the management of the City's funds, including the administration of this investment policy. Management responsibility for the cash management of the funds is hereby delegated to the Treasurer.

The Treasurer will be responsible for all transactions undertaken and will establish a system of procedures and controls to regulate the activities of subordinate officials and employees. Such procedures will include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Treasurer.

The City may engage the services of one or more external investment advisers, who are registered under the Investment Advisers Act of 1940, to assist in the management of the City's investment portfolio in a manner consistent with the City's objectives. External investment advisers may be granted discretion to purchase and sell investment securities in accordance with this investment policy.

The City's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The City recognizes that in a diversified portfolio, occasional measured losses may be inevitable and must be considered within the context of the overall portfolio's return and the cash flow requirements of the City.

VI. ETHICS AND CONFLICTS OF INTEREST

All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. Thus employees and officials involved in the investment process shall refrain from personal business activity that could create a conflict of interest or the appearance of a conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Employees and investment officials shall disclose to the City Manager any material interests in financial institutions with which they conduct business, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the investment program. Employees and officers shall refrain from undertaking any personal investment transactions with the same individual with whom business is conducted on behalf of the City.

VII. INTERNAL CONTROLS

The Treasurer is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the entity are protected from loss, theft or misuse. The internal control structure shall be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the

cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Periodically, as deemed appropriate by the City Council, an independent analysis by an external auditor shall be conducted to review internal controls, account activity and compliance with policies and procedures.

VIII. AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

To the extent practicable, the Treasurer shall endeavor to complete investment transactions using a competitive bid process whenever possible. The City's Treasurer will determine which financial institutions are authorized to provide investment services to the City. It shall be the City's policy to purchase securities only from authorized institutions and firms.

The Treasurer shall maintain procedures for establishing a list of authorized broker/dealers and financial institutions which are approved for investment purposes that are selected through a process of due diligence as determined by the City. Due inquiry shall determine whether such authorized broker/dealers, and the individuals covering the City are reputable and trustworthy, knowledgeable and experienced in the investment of public funds and able to meet all of their financial obligations. These institutions may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15c3-1 (uniform net capital rule).

In accordance with Section 53601.5, institutions eligible to transact investment business with the City include:

- Institutions licensed by the state as a broker-dealer.
- Institutions that are members of a federally regulated securities exchange.
- Primary government dealers as designated by the Federal Reserve Bank and non-primary government dealers.
- Nationally or state-chartered banks.
- The Federal Reserve Bank.
- Direct issuers of securities eligible for purchase.

Selection of financial institutions and broker/dealers authorized to engage in transactions will be at the sole discretion of the City, except where the City utilizes an external investment adviser in which case the City may rely on the adviser for selection.

All financial institutions which desire to become qualified bidders for investment transactions (and which are not dealing only with the investment adviser) must supply the Treasurer with audited financials and a statement certifying that the institution has reviewed the California Government Code, Section 53600 *et seq.* and the City's investment policy. The Treasurer will conduct an annual review of the financial condition and registrations of such qualified bidders.

Public deposits will be made only in qualified public depositories as established by State law. Deposits will be insured by the Federal Deposit Insurance Corporation, or, to the extent the amount exceeds the insured maximum, will be collateralized in accordance with State law.

Selection of broker/dealers used by an external investment adviser retained by the City will be at the sole discretion of the adviser. Where possible, transactions with broker/dealers shall be selected on a competitive basis and their bid or offering prices shall be recorded. If there is no other readily available competitive offering, best efforts will be made to document quotations for comparable or alternative securities. When purchasing original issue instrumentality securities, no competitive offerings will be required as all dealers in the selling group offer those securities at the same original issue price.

IX. AUTHORIZED INVESTMENTS

The City's investments are governed by California Government Code, Sections 53600 *et seq.* Within the investments permitted by the Code, the City seeks to further restrict eligible investments to the guidelines listed below. In the event a discrepancy is found between this policy and the Code, the more restrictive parameters will take precedence. Percentage holding limits and minimum credit requirements listed in this section apply at the time the security is purchased.

Any investment currently held at the time the policy is adopted which does not meet the new policy guidelines can be held until maturity and shall be exempt from the current policy. At the time of the investment's maturity or liquidation, such funds shall be reinvested only as provided in the current policy.

An appropriate risk level shall be maintained by primarily purchasing securities that are of high quality, liquid, and marketable. The portfolio shall be diversified by security type and institution to avoid incurring unreasonable and avoidable risks regarding specific security types or individual issuers.

- 1. MUNICIPAL SECURITIES** include obligations of the City, the State of California, and any local agency within the State of California, provided that:
 - The securities are rated in a rating category of "A" or its equivalent or better by at least one nationally recognized statistical rating organization ("NRSRO").
 - No more than 5% of the portfolio may be invested in any single issuer.
 - No more than 30% of the portfolio may be in Municipal Securities.
 - The maximum maturity does not exceed five (5) years.
- 2. MUNICIPAL SECURITIES (REGISTERED TREASURY NOTES OR BONDS)** of any of the other 49 states in addition to California, including bonds payable solely out of the revenues from a

revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.

- The securities are rated in a rating category of “A” or its equivalent or better by at least one nationally recognized statistical rating organization (“NRSRO”).
- No more than 5% of the portfolio may be invested in any single issuer.
- No more than 30% of the portfolio may be in Municipal Securities.
- The maximum maturity does not exceed five (5) years.

3. U.S. TREASURIES and other government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest. There are no limits on the dollar amount or percentage that the City may invest in U.S. Treasuries, provided that:

- The maximum maturity is five (5) years.

4. FEDERAL AGENCIES or United States Government-Sponsored Enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises. There are no limits on the dollar amount or percentage that the City may invest in Federal Agency or Government-Sponsored Enterprises (GSEs), provided that:

- No more than 30% of the portfolio may be invested in any single Agency/GSE issuer.
- The maximum maturity does not exceed five (5) years.
- The maximum percent of agency callable securities in the portfolio will be 20%.

5. BANKER’S ACCEPTANCES, provided that:

- They are issued by institutions which have short-term debt obligations rated “A-1” or its equivalent or better by at least one NRSRO; or long-term debt obligations which are rated in a rating category of “A” or its equivalent or better by at least one NRSRO.
- No more than 40% of the portfolio may be invested in Banker’s Acceptances.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed 180 days.

6. COMMERCIAL PAPER, provided that the securities are issued by an entity that meets all of the following conditions in either paragraph (a) or (b) and other requirements specified below:

a. **SECURITIES** issued by corporations:

- (i) A corporation organized and operating in the United States with assets more than \$500 million.

- (ii) The securities are rated “A-1” or its equivalent or better by at least one NRSRO.
- (iii) If the issuer has other debt obligations, they must be rated in a rating category of “A” or its equivalent or better by at least one NRSRO.

b. **SECURITIES** issued by other entities:

- (i) The issuer is organized within the United States as a special purpose corporation, trust, or limited liability company.
- (ii) The securities must have program-wide credit enhancements including, but not limited to, overcollateralization, letters of credit, or a surety bond.
- (iii) The securities are rated “A-1” or its equivalent or better by at least one NRSRO.

- No more than 10% of the outstanding commercial paper of any single issuer.
- No more than 25% of the City’s investment assets under management may be invested in Commercial Paper.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed 270 days.

7. NEGOTIABLE CERTIFICATES OF DEPOSIT (NCDs), issued by a nationally or state-chartered bank, a savings association or a federal association, a state or federal credit union, or by a federally licensed or state-licensed branch of a foreign bank, provided that:

- The amount of the NCD insured up to the FDIC limit does not require any credit ratings.
- Any amount above the FDIC insured limit must be issued by institutions which have short-term debt obligations rated “A-1” or its equivalent or better by at least one NRSRO; or long-term obligations rated in a rating category of “A” or its equivalent or better by at least one NRSRO.
- No more than 30% of the total portfolio may be invested in NCDs (combined with CDARS).
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.

8. FEDERALLY INSURED TIME DEPOSITS (Non-Negotiable Certificates of Deposit) in state or federally chartered banks, savings and loans, or credit unions, provided that:

- The amount per institution is limited to the maximum covered under federal insurance.
- No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
- The maximum maturity does not exceed five (5) years.

9. COLLATERALIZED TIME DEPOSITS (Non-Negotiable Certificates of Deposit) in state or federally chartered banks, savings and loans, or credit unions in excess of insured amounts which are fully collateralized with securities in accordance with California law, provided that:

- No more than 20% of the portfolio will be invested in a combination of federally insured and collateralized time deposits.
- The maximum maturity does not exceed five (5) years.

10. CERTIFICATE OF DEPOSIT PLACEMENT SERVICE (CDARS), provided that:

- No more than 30% of the total portfolio may be invested in a combination of Certificates of Deposit, including CDARS.
- The maximum maturity does not exceed five (5) years.

11. COLLATERALIZED BANK DEPOSITS. City's deposits with financial institutions will be collateralized with pledged securities per California Government Code, Section 53651. There are no limits on the dollar amount or percentage that the City may invest in collateralized bank deposits.

12. REPURCHASE AGREEMENTS collateralized with securities authorized under California Government Code, maintained at a level of at least 102% of the market value of the Repurchase Agreement. There are no limits on the dollar amount or percentage that the City may invest, provided that:

- Securities used as collateral for Repurchase Agreements will be delivered to an acceptable third party custodian.
- Repurchase Agreements are subject to a Master Repurchase Agreement between the City and the provider of the repurchase agreement. The Master Repurchase Agreement will be substantially in the form developed by the Securities Industry and Financial Markets Association (SIFMA).
- The maximum maturity does not exceed one (1) year.

13. STATE OF CALIFORNIA LOCAL AGENCY INVESTMENT FUND (LAIF), provided that:

- The City may invest up to the maximum amount permitted by LAIF.
- LAIF's investments in instruments prohibited by or not specified in the City's policy do not exclude the investment in LAIF itself from the City's list of allowable investments.

14. LOCAL GOVERNMENT INVESTMENT POOLS

- Sonoma County Investment Pool
- There is no issuer limitation for Local Government Investment Pools

15. CORPORATE MEDIUM TERM NOTES (MTNs), provided that:

- The issuer is a corporation organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.
- The securities are rated in a rating category of “A” or its equivalent or better by at least one NRSRO.
- No more than 30% of the total portfolio may be invested in MTNs.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.

16. ASSET-BACKED, MORTGAGE-BACKED, MORTGAGE PASS-THROUGH SECURITIES, AND COLLATERALIZED MORTGAGE OBLIGATIONS FROM ISSUERS NOT DEFINED IN SECTIONS 3 AND 4 OF THE AUTHORIZED INVESTMENTS SECTION OF THIS POLICY, provided that:

- The securities are rated in a rating category of “AA” or its equivalent or better by a NRSRO.
- No more than 20% of the total portfolio may be invested in these securities.
- No more than 5% of the portfolio may be invested in any single Asset-Backed or Commercial Mortgage security issuer.
- The maximum legal final maturity does not exceed five (5) years.

17. MUTUAL FUNDS AND MONEY MARKET MUTUAL FUNDS that are registered with the Securities and Exchange Commission under the Investment Company Act of 1940, provided that:

- a. **MUTUAL FUNDS** that invest in the securities and obligations as authorized under California Government Code, Section 53601 (a) to (k) and (m) to (q) inclusive and that meet either of the following criteria:
 - (i) Attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
 - (ii) Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years’ experience investing in the securities and obligations authorized by California Government Code, Section 53601 and with assets under management in excess of \$500 million.
- No more than 10% of the total portfolio may be invested in shares of any one mutual fund.
- b. **MONEY MARKET MUTUAL FUNDS** registered with the Securities and Exchange Commission under the Investment Company Act of 1940 and issued by diversified management companies and meet either of the following criteria:

- (i) Have attained the highest ranking or the highest letter and numerical rating provided by not less than two (2) NRSROs; or
 - (ii) Have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years' experience managing money market mutual funds with assets under management in excess of \$500 million.
- No more than 20% of the total portfolio may be invested in the shares of any one Money Market Mutual Fund.
- c. No more than 20% of the total portfolio may be invested in these securities.

18. SUPRANATIONALS, provided that:

- Issues are US dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development, International Finance Corporation, or Inter-American Development Bank.
- The securities are rated in a rating category of "AA" or its equivalent or better by a NRSRO.
- No more than 30% of the total portfolio may be invested in these securities.
- No more than 5% of the portfolio may be invested in any single issuer.
- The maximum maturity does not exceed five (5) years.

X. PROHIBITED INVESTMENT VEHICLES AND PRACTICES

- State law notwithstanding, any investments not specifically described herein are prohibited, including, but not limited to futures and options.
- In accordance with Government Code, Section 53601.6, investment in inverse floaters, range notes, or mortgage derived interest-only strips is prohibited.
- Investment in any security that could result in a zero interest accrual if held to maturity is prohibited. Under a provision sunseting on January 1, 2026, securities backed by the U.S. Government that could result in a zero- or negative-interest accrual if held to maturity are permitted.
- Trading securities for the sole purpose of speculating on the future direction of interest rates is prohibited.
- Purchasing or selling securities on margin is prohibited.
- The use of reverse repurchase agreements, securities lending or any other form of borrowing or leverage is prohibited.
- The purchase of foreign currency denominated securities is prohibited.
- Agencies that are not Qualified Institutional Buyers (QIB) as defined by the Securities and Exchange Commission are prohibited from purchasing Private Placement Securities. The SEC defines a QIB as having at least \$100,000,000 in securities owned and invested.

- 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. In the event all general objectives mandated by state law and set forth in Section IV above are met and created equal, 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.

XI. INVESTMENT POOLS/MUTUAL FUNDS

The City shall conduct a thorough investigation of any pool or mutual fund prior to making an investment, and on a continual basis thereafter. The Treasurer shall develop a questionnaire which will answer the following general questions:

- A description of eligible investment securities, and a written statement of investment policy and objectives.
- A description of interest calculations and how it is distributed, and how gains and losses are treated.
- A description of how the securities are safeguarded (including the settlement processes), and how often the securities are priced and the program audited.
- A description of who may invest in the program, how often, what size deposit and withdrawal are allowed.
- A schedule for receiving statements and portfolio listings.
- Are reserves, retained earnings, etc. utilized by the pool/fund?
- A fee schedule, and when and how is it assessed.
- Is the pool/fund eligible for bond proceeds and/or will it accept such proceeds?

XII. COLLATERALIZATION

CERTIFICATES OF DEPOSIT (CDs). The City shall require any commercial bank or savings and loan association to deposit eligible securities with an agency of a depository approved by the State Banking Department to secure any uninsured portion of a Non-Negotiable Certificate of Deposit. The value of eligible securities as defined pursuant to California Government Code, Section 53651, pledged against a Certificate of Deposit shall be equal to 150% of the face value of the CD if the securities are classified as mortgages and 110% of the face value of the CD for all other classes of security.

COLLATERALIZATION OF BANK DEPOSITS. This is the process by which a bank or financial institution pledges securities, or other deposits for the purpose of securing repayment of deposited funds. The City shall require any bank or financial institution to comply with the collateralization criteria defined in California Government Code, Section 53651.

REPURCHASE AGREEMENTS. The City requires that Repurchase Agreements be collateralized only by securities authorized in accordance with California Government Code:

- The securities which collateralize the repurchase agreement shall be priced at Market Value, including any Accrued Interest plus a margin. The Market Value of the securities that underlie a repurchase agreement shall be valued at 102% or greater of the funds borrowed against those securities.
- Financial institutions shall mark the value of the collateral to market at least monthly and increase or decrease the collateral to satisfy the ratio requirement described above.
- The City shall receive monthly statements of collateral.

XIII. DELIVERY, SAFEKEEPING AND CUSTODY

DELIVERY-VERSUS-PAYMENT (DVP). All investment transactions shall be conducted on a delivery-versus-payment basis.

SAFEKEEPING AND CUSTODY. To protect against potential losses due to failure of individual securities dealers, and to enhance access to securities, interest payments and maturity proceeds, all cash and securities in the City's portfolio shall be held in safekeeping in the City's name by a third party custodian, acting as agent for the City under the terms of a custody agreement executed by the bank and the City. All investment transactions will require a safekeeping receipt or acknowledgment generated from the trade. A monthly report will be received by the City from the custodian listing all securities held in safekeeping with current market data and other information.

The only exceptions to the foregoing shall be depository accounts and securities purchases made with: (i) local government investment pools; (ii) time certificates of deposit, and, (iii) mutual funds and money market mutual funds, since these securities are not deliverable.

XIV. MAXIMUM MATURITY

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities.

The City will not invest in securities maturing more than five (5) years from the date of trade settlement, unless the City Council has by resolution granted authority to make such an investment.

XV. RISK MANAGEMENT AND DIVERSIFICATION

MITIGATING CREDIT RISK IN THE PORTFOLIO

Credit risk is the risk that a security or a portfolio will lose some or all its value due to a real or perceived change in the ability of the issuer to repay its debt. The City will mitigate credit risk by adopting the following strategies:

- The diversification requirements included in the “Authorized Investments” section of this policy are designed to mitigate credit risk in the portfolio.
- No more than 5% of the total portfolio may be deposited with or invested in securities issued by any single issuer unless otherwise specified in this policy.
- The City may elect to sell a security prior to its maturity and record a capital gain or loss in order to manage the quality, liquidity or yield of the portfolio in response to market conditions or City’s risk preferences.
- If a security owned by the City is downgraded to a level below the requirements of this policy, making the security ineligible for additional purchases, the following steps will be taken:
 - Any actions taken related to the downgrade by the investment manager will be communicated to the Treasurer in a timely manner.
 - If a decision is made to retain the security, the credit situation will be monitored and reported to the City Council.

MITIGATING MARKET RISK IN THE PORTFOLIO

Market risk is the risk that the portfolio value will fluctuate due to changes in the general level of interest rates. The City recognizes that, over time, longer-term portfolios have the potential to achieve higher returns. On the other hand, longer-term portfolios have higher volatility of return. The City will mitigate market risk by providing adequate liquidity for short-term cash needs, and by making longer-term investments only with funds that are not needed for current cash flow purposes.

The City further recognizes that certain types of securities, including variable rate securities, securities with principal paydowns prior to maturity, and securities with embedded options, will affect the market risk profile of the portfolio differently in different interest rate environments. The City, therefore, adopts the following strategies to control and mitigate its exposure to market risk:

- The City will maintain a minimum of six months of budgeted operating expenditures in short term investments to provide sufficient liquidity for expected disbursements.
- The maximum stated final maturity of individual securities in the portfolio will be five (5) years, except as otherwise stated in this policy.

- The duration of the portfolio will generally be approximately equal to the duration (typically, plus or minus 20%) of a Market Benchmark, an index selected by the City based on the City's investment objectives, constraints and risk tolerances.

XVI. REVIEW OF INVESTMENT PORTFOLIO

The Treasurer shall periodically, but no less than quarterly, review the portfolio to identify investments that do not comply with this investment policy and establish protocols for reporting major and critical incidences of noncompliance to the City Council.

XVII. PERFORMANCE EVALUATION

The investment portfolio shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints, the cash flow characteristics of the portfolio, and state and local laws, ordinances or resolutions that restrict investments.

The Treasurer shall monitor and evaluate the portfolio's performance relative to the chosen market benchmark(s), which will be included in the Treasurer's quarterly report. The Treasurer shall select an appropriate, readily available index to use as a market benchmark.

XVIII. REPORTING

MONTHLY REPORTS

Monthly transaction reports will be submitted to the City Council in accordance with California Government Code Section 53607.

QUARTERLY REPORTS

Monthly reports may be supplemented with a detailed quarterly investment report to the City Council which provides disclosure of the City's investment activities. These reports will disclose, at a minimum, the following information about the City's portfolio:

1. An asset listing showing par value, cost and independent third-party fair market value of each security as of the date of the report, the source of the valuation, type of investment, issuer, maturity date and interest rate.
2. Transactions for the period.
3. A description of the funds, investments and programs (including lending programs) managed by contracted parties (i.e. LAIF; investment pools, outside money managers and securities lending agents)
4. A one-page summary report that shows:

- a. Average maturity of the portfolio and modified duration of the portfolio;
 - b. Maturity distribution of the portfolio;
 - c. Percentage of the portfolio represented by each investment category;
 - d. Average portfolio credit quality; and,
 - e. Time-weighted total rate of return for the portfolio for the prior one month, three months, twelve months and since inception compared to the City's market benchmark returns for the same periods;
5. A statement of compliance with investment policy, including a schedule of any transactions or holdings which do not comply with this policy or with the California Government Code, including a justification for their presence in the portfolio and a timetable for resolution.
 6. A statement that the City has adequate funds to meet its cash flow requirements for the next three months.

XIX. REVIEW OF INVESTMENT POLICY

The investment policy will be reviewed periodically to ensure its consistency with the overall objectives of preservation of principal, liquidity and return, and its relevance to current law and financial and economic trends.

Any recommended modifications or amendments shall be presented by staff to the City Council for their consideration and adoption.

GLOSSARY OF INVESTMENT TERMS

AGENCIES. Shorthand market terminology for any obligation issued by a *government-sponsored entity (GSE)*, or a *federally related institution*. Most obligations of GSEs are not guaranteed by the full faith and credit of the US government. Examples are:

FFCB. The Federal Farm Credit Bank System provides credit and liquidity in the agricultural industry. FFCB issues discount notes and bonds.

FHLB. The Federal Home Loan Bank provides credit and liquidity in the housing market. FHLB issues discount notes and bonds.

FHLMC. Like FHLB, the Federal Home Loan Mortgage Corporation provides credit and liquidity in the housing market. FHLMC, also called “FreddieMac” issues discount notes, bonds and mortgage pass-through securities.

FNMA. Like FHLB and FreddieMac, the Federal National Mortgage Association was established to provide credit and liquidity in the housing market. FNMA, also known as “FannieMae,” issues discount notes, bonds and mortgage pass-through securities.

GNMA. The Government National Mortgage Association, known as “GinnieMae,” issues mortgage pass-through securities, which are guaranteed by the full faith and credit of the US Government.

PEFCO. The Private Export Funding Corporation assists exporters. Obligations of PEFCO are not guaranteed by the full faith and credit of the US government.

TVA. The Tennessee Valley Authority provides flood control and power and promotes development in portions of the Tennessee, Ohio, and Mississippi River valleys. TVA currently issues discount notes and bonds.

ASSET BACKED SECURITIES. Securities supported by pools of installment loans or leases or by pools of revolving lines of credit.

AVERAGE LIFE. In mortgage-related investments, including CMOs, the average time to expected receipt of principal payments, weighted by the amount of principal expected.

BANKER’S ACCEPTANCE. A money market instrument created to facilitate international trade transactions. It is highly liquid and safe because the risk of the trade transaction is transferred to the bank which “accepts” the obligation to pay the investor.

BENCHMARK. A comparison security or portfolio. A performance benchmark is a partial market index, which reflects the mix of securities allowed under a specific investment policy.

BROKER. A broker brings buyers and sellers together for a transaction for which the broker receives a commission. A broker does not sell securities from their own position.

CALLABLE. A callable security gives the issuer the option to call it from the investor prior to its maturity. The main cause of a call is a decline in interest rates. If interest rates decline, the issuer will likely call its current securities and reissue them at a lower rate of interest.

CERTIFICATE OF DEPOSIT (CD). A time deposit with a specific maturity evidenced by a certificate.

CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SYSTEM (CDARS). A private placement service that allows local agencies to purchase more than \$250,000 in CDs from a single financial institution (must be a participating institution of CDARS) while still maintaining FDIC insurance coverage. CDARS is currently the only entity providing this service. CDARS facilitates the trading of deposits between the California institution and other participating institutions in amounts that are less than \$250,000 each, so that FDIC coverage is maintained.

COLLATERAL. Securities or cash pledged by a borrower to secure repayment of a loan or repurchase agreement. Also, securities pledged by a financial institution to secure deposits of public monies.

COLLATERALIZED BANK DEPOSIT. A bank deposit that is collateralized at least 100% (principal plus interest to maturity). The deposit is collateralized using assets set aside by the issuer such as Treasury

securities or other qualified collateral to secure the deposit in excess of the limit covered by the Federal Deposit Insurance Corporation.

COLLATERALIZED MORTGAGE OBLIGATIONS (CMO). Classes of bonds that redistribute the cash flows of mortgage securities (and whole loans) to create securities that have different levels of prepayment risk, as compared to the underlying mortgage securities.

COLLATERALIZED TIME DEPOSIT. Time deposits that are collateralized at least 100% (principal plus interest to maturity). These instruments are collateralized using assets set aside by the issuer such as Treasury securities or other qualified collateral to secure the deposit in excess of the limit covered by the Federal Deposit Insurance Corporation.

COMMERCIAL PAPER. The short-term unsecured debt of corporations.

COUPON. The rate of return at which interest is paid on a bond.

CREDIT RISK. The risk that principal and/or interest on an investment will not be paid in a timely manner due to changes in the condition of the issuer.

DEALER. A dealer acts as a principal in security transactions, selling securities from and buying securities for their own position.

DEBENTURE. A bond secured only by the general credit of the issuer.

DELIVERY VS. PAYMENT (DVP). A securities industry procedure whereby payment for a security must be made at the time the security is delivered to the purchaser's agent.

DERIVATIVE. Any security that has principal and/or interest payments which are subject to uncertainty (but not for reasons of default or credit risk) as to timing and/or amount, or any security which represents a component of another security which has been separated from other components ("Stripped" coupons and principal). A derivative is also defined as a financial instrument the value of which is totally or partially derived from the value of another instrument, interest rate, or index.

DISCOUNT. The difference between the par value of a bond and the cost of the bond, when the cost is below par. Some short-term securities, such as T-bills and banker's acceptances, are known as discount securities. They sell at a discount from par and return the par value to the investor at maturity without additional interest. Other securities, which have fixed coupons, trade at a discount when the coupon rate is lower than the current market rate for securities of that maturity and/or quality.

DIVERSIFICATION. Dividing investment funds among a variety of investments to avoid excessive exposure to any one source of risk.

DURATION. The weighted average time to maturity of a bond where the weights are the present values of the future cash flows. Duration measures the price sensitivity of a security to changes interest rates.

FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC). The Federal Deposit Insurance Corporation (FDIC) is an independent federal agency insuring deposits in U.S. banks and thrifts in the event of bank failures. The FDIC was created in 1933 to maintain public confidence and encourage stability in the financial system through the promotion of sound banking practices.

FEDERALLY INSURED TIME DEPOSIT. A time deposit is an interest-bearing bank deposit account that has a specified date of maturity, such as a certificate of deposit (CD). These deposits are limited to funds insured in accordance with FDIC insurance deposit limits.

LEVERAGE. Borrowing funds in order to invest in securities that have the potential to pay earnings at a rate higher than the cost of borrowing.

LIQUIDITY. The speed and ease with which an asset can be converted to cash.

LOCAL AGENCY INVESTMENT FUND (LAIF). A voluntary investment fund open to government entities and certain non-profit organizations in California that is managed by the State Treasurer's Office.

LOCAL GOVERNMENT INVESTMENT POOL. Investment pools that range from the State Treasurer's Office Local Agency Investment Fund (LAIF) to county pools, to Joint Powers Authorities (JPAs). These funds are not subject to the same SEC rules applicable to money market mutual funds.

MAKE WHOLE CALL. A type of call provision on a bond that allows the issuer to pay off the remaining debt early. Unlike a call option, with a make whole call provision, the issuer makes a lump sum payment that equals the net present value (NPV) of future coupon payments that will not be paid because of the call. With this type of call, an investor is compensated, or "made whole."

MARGIN. The difference between the market value of a security and the loan a broker makes using that security as collateral.

MARKET RISK. The risk that the value of securities will fluctuate with changes in overall market conditions or interest rates.

MARKET VALUE. The price at which a security can be traded.

MATURITY. The final date upon which the principal of a security becomes due and payable.

MEDIUM TERM NOTES. Unsecured, investment-grade senior debt securities of major corporations which are sold in relatively small amounts on either a continuous or an intermittent basis. MTNs are highly flexible debt instruments that can be structured to respond to market opportunities or to investor preferences.

MODIFIED DURATION. The percent change in price for a 100-basis point change in yields. Modified duration is the best single measure of a portfolio's or security's exposure to market risk.

MONEY MARKET. The market in which short-term debt instruments (T-bills, discount notes, commercial paper, and banker's acceptances) are issued and traded.

MONEY MARKET MUTUAL FUND. A mutual fund that invests exclusively in short-term securities. Examples of investments in money market funds are certificates of deposit and U.S. Treasury securities. Money market funds attempt to keep their net asset values at \$1 per share.

MORTGAGE PASS-THROUGH SECURITIES. A securitized participation in the interest and principal cash flows from a specified pool of mortgages. Principal and interest payments made on the mortgages are passed through to the holder of the security.

MUNICIPAL SECURITIES. Securities issued by state and local agencies to finance capital and operating expenses.

MUTUAL FUND. An entity which pools the funds of investors and invests those funds in a set of securities which is specifically defined in the fund's prospectus. Mutual funds can be invested in various types of domestic and/or international stocks, bonds, and money market instruments, as set forth in the individual fund's prospectus. For most large, institutional investors, the costs associated with investing in mutual funds are higher than the investor can obtain through an individually managed portfolio.

NATIONALLY RECOGNIZED STATISTICAL RATING ORGANIZATION (NRSRO).
A credit rating agency that the Securities and Exchange Commission in the United States uses for regulatory purposes. Credit rating agencies provide assessments of an investment's risk. The issuers of investments, especially debt securities, pay credit rating agencies to provide them with ratings. The three most prominent NRSROs are Fitch, S&P, and Moody's.

NEGOTIABLE CERTIFICATE OF DEPOSIT (CD). A short-term debt instrument that pays interest and is issued by a bank, savings or federal association, state or federal credit union, or state-licensed branch of a foreign bank. Negotiable CDs are traded in a secondary market.

PRIMARY DEALER. A financial institution (1) that is a trading counterparty with the Federal Reserve in its execution of market operations to carry out U.S. monetary policy, and (2) that participates for statistical reporting purposes in compiling data on activity in the U.S. Government securities market.

PRUDENT PERSON (PRUDENT INVESTOR) RULE. A standard of responsibility which applies to fiduciaries. In California, the rule is stated as "Investments shall be managed with the care, skill, prudence and diligence, under the circumstances then prevailing, that a prudent person, acting in a like capacity and familiar with such matters, would use in the conduct of an enterprise of like character and with like aims to accomplish similar purposes."

REPURCHASE AGREEMENT. Short-term purchases of securities with a simultaneous agreement to sell the securities back at a higher price. From the seller's point of view, the same transaction is a reverse repurchase agreement.

SAFEKEEPING. A service to bank customers whereby securities are held by the bank in the customer's name.

SECURITIES AND EXCHANGE COMMISSION (SEC). The U.S. Securities and Exchange Commission (SEC) is an independent federal government agency responsible for protecting investors, maintaining fair and orderly functioning of securities markets and facilitating capital formation. It was created by Congress in 1934 as the first federal regulator of securities markets. The SEC promotes full public disclosure, protects investors against fraudulent and manipulative practices in the market, and monitors corporate takeover actions in the United States.

SECURITIES AND EXCHANGE COMMISSION (SEC) RULE 15c3-1. An SEC rule setting capital requirements for brokers and dealers. Under Rule 15c3-1, a broker or dealer must have sufficient liquidity in order to cover the most pressing obligations. This is defined as having a certain amount of liquidity as a percentage of the broker/dealer's total obligations. If the percentage falls below a certain point, the broker or dealer may not be allowed to take on new clients and may have restrictions placed on dealings with current client.

STRUCTURED NOTE. A complex, fixed income instrument, which pays interest, based on a formula tied to other interest rates, commodities or indices. Examples include inverse floating rate notes which have coupons that increase when other interest rates are falling, and which fall when other interest rates are rising, and "dual index floaters," which pay interest based on the relationship between two other interest rates - for example, the yield on the ten-year Treasury note minus the Libor rate. Issuers of such notes lock in a reduced cost of borrowing by purchasing interest rate swap agreements.

SUPRANATIONAL. A Supranational is a multi-national organization whereby member states transcend national boundaries or interests to share in the decision making to promote economic development in the member countries.

TOTAL RATE OF RETURN. A measure of a portfolio's performance over time. It is the internal rate of return, which equates the beginning value of the portfolio with the ending value; it includes interest earnings, realized and unrealized gains, and losses in the portfolio.

U.S. TREASURY OBLIGATIONS. Securities issued by the U.S. Treasury and backed by the full faith and credit of the United States. Treasuries are considered to have no credit risk and are the benchmark for interest rates on all other securities in the US and overseas. The Treasury issues both discounted securities and fixed coupon notes and bonds.

TREASURY BILLS. All securities issued with initial maturities of one year or less are issued as discounted instruments and are called Treasury bills. The Treasury currently issues three- and six-month T-bills at regular weekly auctions. It also issues "cash management" bills as needed to smooth out cash flows.

TREASURY NOTES. All securities issued with initial maturities of two to ten years are called Treasury notes and pay interest semi-annually.

TREASURY BONDS. All securities issued with initial maturities greater than ten years are called Treasury bonds. Like Treasury notes, they pay interest semi-annually.

YIELD TO MATURITY. The annualized internal rate of return on an investment which equates the expected cash flows from the investment to its cost.

REVISION HISTORY:
City of Rohnert Park Investment Policy for Idle Funds - Resolution 2006-105 ... Effective 04.25.2006

This page is intentionally left blank.

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.