

ANNUAL BUDGET

Fiscal Year 2023-2024



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FY 2023-24 Annual Budget

How to Navigate This Document

Overview

The organization, content and presentation of the information in the City of American Canyon's annual budget document are designed to satisfy the specific needs of its various users. Citizens, bondholders, public officials, and city employees often require different information and even prefer different levels of detail. The document is organized in such a way as to make it easy to locate the specific content required to meet either external informational or internal managerial needs. Although the City's Budget document may introduce new plans or policy goals, its main purpose is to serve as the Council's primary tool for programming the implementation of existing plans and policies by allocating the resources to do so.

Budget Organization

In achieving its purpose of identifying the most important things for the City to accomplish over the next year, and allocating the resources to do so, the budget serves four roles:

Policy Document

Sets forth goals and objectives to be accomplished and the fundamental fiscal principles upon which the plan is prepared.

Fiscal Plan

Identifies and appropriates the resources necessary to accomplish objectives and deliver services while ensuring the City's fiscal health is maintained.

Operations Guide

Describes the basic organization units and activities of the City.

Communications Tool

Provides the public with a blueprint of how public resources are being used and how these allocations were made.

Introduction + About American Canyon

This section includes the City Manager's Introduction summarizing many of the critical issues addressed in this budget. The transmittal letter speaks to the State of the Economy and the State of the City, and touches on significant challenges that remain in the current economic and political climate. Also in these section is an overview of the community including historical and demographic information; the City Council Mission, Values, and Goals for the City organization; and a Service Delivery Chart depicting the functional organization of the City.

Budget Sections

Budget Summaries

The Budget Summaries section provides a snapshot of the information contained in the full budget document, focusing on charts that show big picture views of revenues and expenditures for the General Fund, Special Revenue Funds, Capital Improvement Funds, and Proprietary Funds. This section also provides a summary of City-wide staffing levels for the past three years and a summary of the transfer and support service allocation.

Budget by Fund

This section looks at each fund individually. A summary is provided for the General Fund and thirty-six other funds.

Budget Detail (Departments + Divisions)

This section presents the operating departments that form the City's organizational structure and allows us to provide essential services to citizens and visitors of American Canyon. Detailed information is provided for the General Fund in this section as well as department information. For each operating department the following information is presented; an organizational chart, a description of the department, prior year accomplishments, goals for the coming year, key performance indicator and a summarized presentation of prior years and current year revenue and expense.

Debt Service

The Debt Service Section of the Budget provides the City's debt management and the schedule of debt service payments including: Original Issue Amount, Payoff Date, Payment Date, Balance at prior year end, Current Budget Year Principal, Interest/Service & Grant Charge and Total payment.

Capital Projects

The Capital Improvement Program (CIP) section of the Budget includes a narrative explanation of and link to our Five-Year CIP and includes the Capital Budget for fiscal year 2023-24.

Appendices

Much more than just an appendix, this section includes information designed to help the reader find many different kinds of information related to the financial operation of the City. Included in this document are the following appendices:

[Appendix A](#) Resolutions Adopting Budget + Appropriations Limit

[Appendix B](#) Basis of Accounting + Classification of Funds

[Appendix C](#) Fund Information

[Appendix D](#) Timing of Revenues

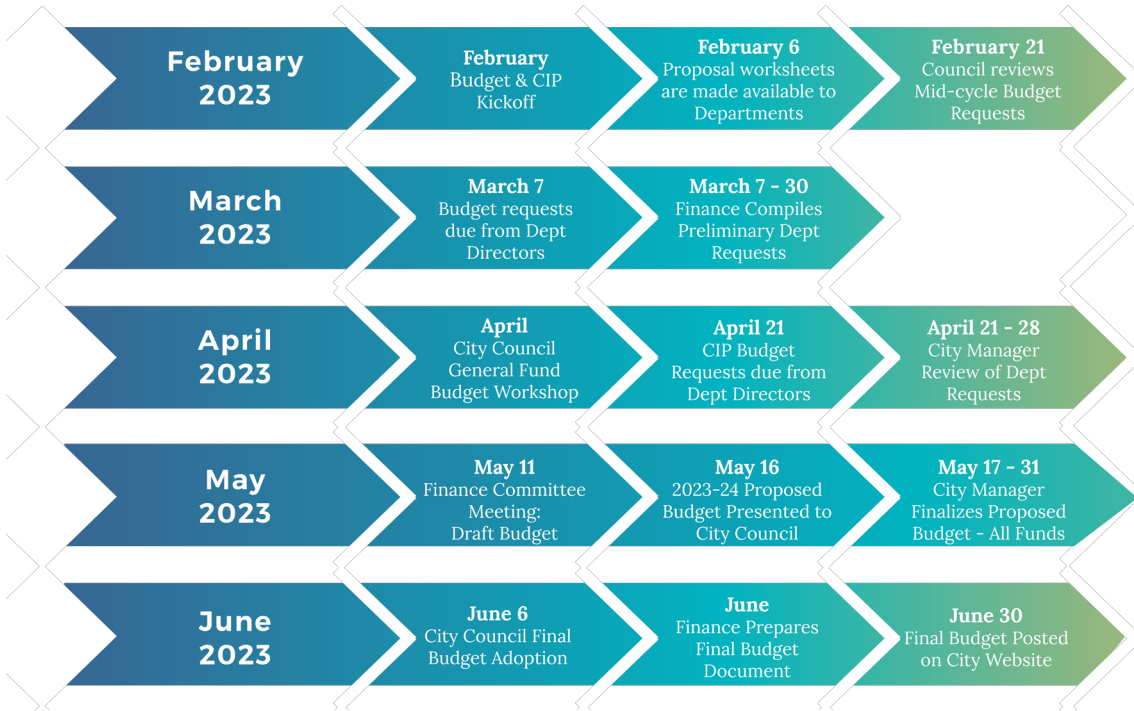
[Appendix E](#) Fiscal Policies + Governance Protocol Handbook

[Appendix F](#) Glossary of Budgetary Terms

[Appendix G](#) Statistical Section

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Budget Calendar and Process



How the Process Works

The City’s budget process began in February. Finance Staff runs line item budget reports, instructions, and a budget cycle calendar for presentation to Department Directors and other key staff involved in the budget process. During the annual budget kickoff meeting, the City Manager provides direction regarding City goals, department goals, and expectations for the coming year and beyond.

Department Directors project their revenue and expenditure line item balances through the end of the current fiscal year by entering their projections on the City’s budgeting solution, OpenGov. This serves as the basis for determining the resources available at the beginning of the next fiscal year in each fund. Directors also enter their new fiscal year budget requests into OpenGov.

While Directors are completing their department’s budget requests, Finance staff is calculating the salary and benefits for regular full-time staff for each department. Human Resources staff assists in the salary and benefit computations by estimating increases in benefit rates and any estimated cost of living increases. These amounts are then entered in the OpenGov budgeting module for each department after staff allocation percentages are determined and verified. Directors are responsible for entering their overtime and part-time or seasonal staff budgets as well.

The City Manager's recommended budget is then presented to the Finance Committee, which is comprised of the Mayor, Vice Mayor, City Manager, and Finance Director. The budgets are discussed and reviewed in detail at the Finance Committee. Occasionally Department Directors may make a presentation about their budgets and goals for the upcoming year at this meeting.

Following review by the Finance Committee, staff incorporates any feedback and makes necessary adjustments to the recommended budget. A draft Proposed Budget is presented to the City Council in early May. Additional City Council meetings are scheduled as needed to complete the review process. A Public Hearing is held in June to approve the Final Budget.

The City Council adopted the City's Fiscal Year 2023-24 General Fund, Special Revenue Funds, Water Fund, Wastewater Fund, Internal Service Funds, Debt Service Fund, and Capital Projects Fund Budgets on June 6, 2023.

FY 2023-24 Annual Budget

City Manager Transmittal Letter

June 6, 2023

Mayor and Members of the City Council
City of American Canyon
4381 Broadway Street, Suite 201
American Canyon, CA 94503

Subject: Fiscal Year 2023-24 City of American Canyon Budget

Honorable Mayor and Members of the City Council,

I am pleased to present the operating budget for the City of American Canyon for fiscal year 2023-24 which begins on July 1, 2023. This budget serves as a financial plan, operations guide and as a communication tool that reflects the City's commitment to maintain core service levels and long-term financial stability.

City of American Canyon Budget

The Adopted Budget for all City funds totals \$133.8 million in estimated revenues and \$126.1 million in appropriations. Changes requested by the City Council during the budget workshop and preliminary budget review presentation are incorporated herein.

The budget document format has evolved over recent years to improve transparency, public participation, and utilization by operating departments throughout the year. The implementation of OpenGov Budgeting and Transparency portal last year has been well received both internally by departments and public. As a result, the Council, staff, and public are able to better see data from the aggregate to the individual line-item level. This presentation includes a "non-financial" section: "About American Canyon" which provides a backdrop to help explain the City's history and unique characteristics. In response to Council's request, the Budget also includes baseline reporting of certain environmental sustainability measurements (water usage, energy usage, etc.). Additionally, the FY2023-24 budget document continues to report key performance measures (KPI). These KPI are focused on the City Vision, Goals, and Strategies and will allow measurements of progress towards meeting those objectives.

Fund Accounting and Budget Development

The City accounts for its fiscal operations in 48 different "funds"; each is similar to a personal check register recording revenues, expenses, and cash balances. Some funds, like the General Fund, are substantial operating funds with thousands of transactions each year, while others, such as the debt service funds, have only a few transactions each year but a segregation of funds for accounting purposes is required. Four of the funds, which are fiduciary in nature, do not require budgets.

Additionally, as reflected in the Basis of Accounting and Classification of Funds section in [Appendix B](#), the City's accrual period changed from 90 days to 60 days for the fiscal year ending June 30, 2019. This is the best accrual period for the City since some revenues remitted lag two months behind the period earned.

The most significant of the City's funds is the General Fund. This single fund accounts for all services that do not require segregation into other funds. For example, in the General Fund you will find revenues and

expenditures related to the city council's office, city manager's office, recreation, finance, public works administration, planning, building inspection, engineering, maintenance and utility department, police department and more. Other significant operating funds include the Water, Wastewater, and Recycled Water Funds, each of which accounts for user fee revenues and the costs to operate those unique systems. Please note that the American Canyon Fire Protection District has a separate operating budget document and is not incorporated into this Citywide budget.

The City has historically operated four Internal Service Funds: Legal Services, Information Technology, Fleet, and Building Maintenance. These four funds provide services to "internal" customers only (i.e., city departments) and their costs are charged to other City operating budgets. In this new budget the City has created five new internal service funds, Parks Renovation and Replacement, Streets Renovation & Replacement, Civic Facilities Renovation & Replacement, Public Safety Building Renovation & Replacement and a Pension Stabilization Fund. The four new replacement funds were created to deliberately and systematically fund future asset renovations or replacements. The new Pension Stabilization Fund will be used to smooth out pension annual required contributions as needed. Initial contributions will be made to these new funds this fiscal year. Finally, the City maintains many other funds accounting for gas tax, storm drain, affordable housing grants, developer impact fees, capital improvement projects, debt service, lighting and landscape districts, and more.

The budget development process begins early in the year when the Finance Director and City Manager update revenue projections and provide guidance for the departments as they draft their budget requests. Each department submits its budget request in the spring, followed by City Manager and Finance Department reviews of these requests. Staff also meets with the Finance Committee during this review period to discuss key policy points and to receive feedback. Finally, the City Manager or Finance Director presents the proposed and recommended budgets for each fund to the City Council in one or more workshops. After the workshops and following Council directed changes, staff will package the final recommended budget for adoption at a public hearing. The City's budget must be adopted by June 30th of each year, prior to the start of the new fiscal year. The entire budget development process is a Citywide collaborative effort that encompasses the City Manager, department heads, and staff members from all departments, the City Finance Subcommittee, City Council and the Finance Department.

General Fund

The General Fund is used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property, sales, transient occupancy and other taxes, and service fees. The General Fund provides the primary municipal services such as park and street maintenance, recreation, planning, building inspection, police services, and support services. The tourism improvement district is no longer accounted for in the Non-Departmental division within the General Fund. It is now accounted for through a fiduciary fund. The American Canyon Fire District is not included within the City budget, they produce a separate budget document. The Fire District is reported as a blended component unit Special Revenue Fund in the Annual Comprehensive Financial Report.

FY2023-24 total General Fund (Funds 100 and 105) revenues and transfers in are budgeted at \$28.9 million and expenditures and transfers out for debt service at \$28.8 million, with a projected net income of \$122,257. Fund 100, the General Fund operating fund, is projecting a shortfall of \$39,557 without Fund 105 – Developer Projects. While this operating deficit is not ideal, Fund 105 - Developer Projects is technically "unassigned" in nature and is eligible to be used by the General Fund for any purpose. City management is determining whether to transfer the growing fund balance in Fund 105 to Fund 100, since these balances are intended to support General Fund 100 operations. Budget assumptions include estimated cost of living adjustments, planned step increases, scheduled contractual services increases, and one Sergeant position in the police department starting October 2023.

The FY2023-24 budget includes the creation of five new internal service funds, which will be used to build funding for small to medium renovations, equipment replacement and civic facilities improvements. A new pension stabilization fund is also created with this budget, allowing the City to set funding aside to smooth out any large spikes in required contributions. Initial funding for these new funds will be transferred from existing General Fund balance, specifically the Economic Development Reserve, Capital Improvement Reserve and Undesignated Reserve. The total transfer out to these funds from General Fund balance is \$5,037,000. Including the transfers to the newly created internal service funds, total General Fund expenditures is \$33.9 million.

General Fund Revenues

Property Taxes: Approximately \$13.3M or 46.0% of the budgeted General Fund revenue received is from property taxes. The assessment roll for FY2023-24 is already closed and property tax revenues for the coming year are relatively certain. We expect a 4.8% increase over last year, primarily from modest growth in assessed values for properties within the City, in addition to homes sold in calendar 2022 and placed on the tax roll at the sales price. The County Assessor has applied the maximum allowable CPI adjustment of 2% to existing properties. In FY2024-25 and moving forward, we expect to see similar overall increases, as a result of anticipated new residential, industrial and commercial projects already planned or currently under construction. These projects will add properties to the tax roll as they become occupied by the final resident or tenant. Our forecast does not assume a housing market slowdown but have anticipated stagnant home prices in the next fiscal year.

Sales Tax: Sales tax for FY2023-24 is budgeted at \$4.5M, which is a decrease of 23% from the currently expected FY2022-23 results. FY2022-23 had a favorable State of California audit determination that added a new taxpayer to our local agency revenues, including a large one-time adjustment for previous quarter's sales. Sales tax revenues continue to rebound from the COVID-19 pandemic lows but are beginning to moderate as inflation has reduced household disposable income leading to lower purchases of taxable items. The recent addition of new business like a new gas station and future popular fast casual restaurant in fiscal year 2023-24 will offset an overall moderate slowdown in other taxable sales.

Transient Occupancy Tax (TOT): This budget has a total projection of \$1.9M. We are forecasting a moderately conservative long-term projection, as American Canyon continues to benefit from tourism in the Napa Valley in addition to new hotels coming online within the next 3 years, which will add 414 additional rooms within the City. The next Hotel is scheduled to open in December 2023, adding 102 new rooms, followed by two more approved hotel properties in the near future.

Other Revenue Sources: [Budget Summary-Multi-Year Projections](#) also shows projections for a few other notable revenues. For example, the General Fund receives revenues from other funds (primarily the water and wastewater funds) to reimburse the General Fund for administrative and support services. Projections for Building/Planning permit fees, Recreation program fees, and gasoline tax are also broken out for the Council's information. Other revenues such as Franchise Fees, Interest and Rents, and User Fees and Reimbursements can vary year to year, often trending with expenses (user fees and reimbursements) and the general economy (interest and rents). Because these vary significantly, and often include one-time revenues, it is difficult to make long-term projections. As noted, these other revenues typically trend with matching expenses, so when revenues are down, so are expenses, minimizing the impact on fund balance. Please note that revenue received from developers as reimbursement for costs incurred processing their development applications will now be accounted for in a separate fund within the General Fund to reduce volatility within the operating General Fund.

General Fund Expenditures

The [General Fund Reserve and Expenditure Projections in Budget Summaries](#) show various categories of expenditure history since the 2020-21 fiscal year and projections through 2032-33. Total expenditures budgeted for 2023-24 equals \$33.9M. Following is an explanation of these expenditures.

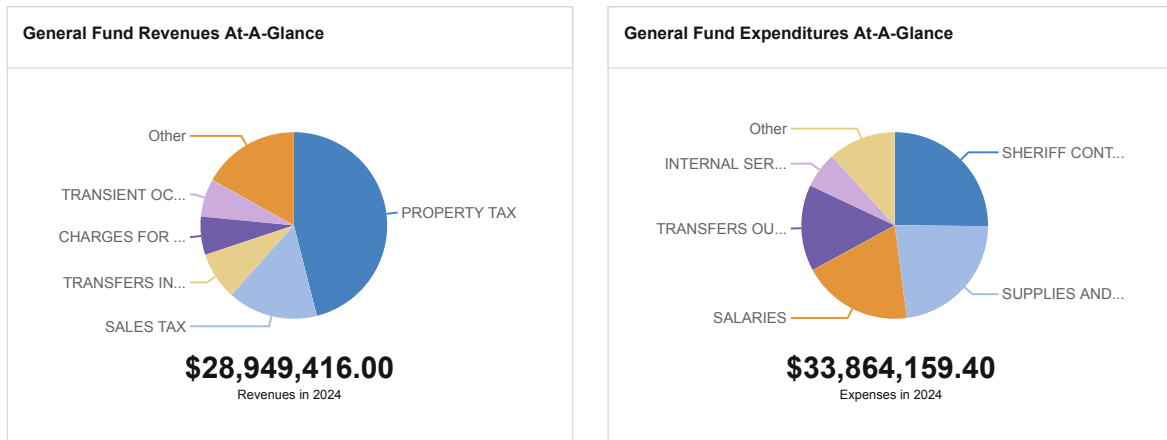
Salaries and Benefits

The General Fund budget is broadly divided into three types of expenditures: salaries and benefits for employees, direct costs for programs and services, and provisions for debt and reserves. As a municipal government, we are primarily in the business of providing services and, as such, salary and benefit expenses are a significant portion of our budget: Salaries and benefits make up 33% of the 2023-24 budget. This budget document includes the salary and benefit increases negotiated in FY2022-23 with the City's various bargaining units. Based on the terms of the contracts, the cost-of-living adjustment for FY2023-24 is a 4.2% wage increase.

PERS (Public Employee Retirement System) costs will decrease 5.9% as a result of exceptional returns achieved by the pension system in FY21, resulting in a reduction to the city's unfunded actuarial liability contribution for FY24. Our model for salary and benefit projections assumes the mid-range of the rate increases projected by PERS. One relatively minor offset to these increasing costs is that, as time goes on, our percentage of total PERSable salaries paid to "classic" members versus new members changes, meaning these increases apply to a shrinking pool of wages over time as new PEPRA members are subject to pensionable salary caps. These pension projections are being used in General Fund Revenue and Expense Projections found in the Budget Summary section of this document. (4.5% increase per year until 2032).

A summary of City staffing by department is shown in Budget Summaries-Staffing. Note that this schedule includes all funds, not just the General fund.

Staffing changes from Fiscal year 2022-23 to 2023-24 include: One Traffic Enforcement Officer (Sergeant) in the Police Department with an estimated start date of October 2023 which is included in the Napa County Sheriffs Office contract.



Contractual and Miscellaneous Costs

In addition to salaries and benefits, the City incurs a variety of other costs to provide services. The single largest of these expenses is our contract with the Napa County Sheriff for law enforcement services. Other services include professional services (legal, engineering, planning, various consultants and contractors), insurance, utilities, fuel, payments to other government agencies, and more. Similar to the "Other Revenue Sources" category noted earlier, these "other" expenses may vary year to year, often trending with revenues. Because these vary significantly, and often include one-time expenses, it is difficult to make long-term projections; we assume in the projection that they will trend similarly to revenue projections associated. The City operates four "internal service" functions: fleet maintenance, building maintenance, information technology systems, and legal services. Each of these operations are accounted for in separate operating funds and the General Fund (and Water, Wastewater, and Recycled Water funds) pay for these services, similar to payment to a private business.

Debt and Long-Term Reserves

The final category of expenses, debt and long-term reserves, has improved over the last few years. The City currently offers health benefits to City retirees at the same rate as active employees; the City agreed to this obligation when we first contracted with PERS in the 1990's and this election cannot be changed (Note: The benefit structure has been substantially reduced for employees hired after January 1, 2013). In the current actuarial projections, the annual obligation increases to approximately \$650,000 per year (General Fund portion) in 2037, then significantly decreases. With the negotiation of new MOU's currently underway, these numbers may change. This is a significant improvement over prior projections before adoption of the current MOU. The minimum contribution for this fiscal year will be fully funded and is assumed to be fully funded in all future years.

The General Fund has two outstanding debt obligation: financing for City Hall and a portion of the Engie energy efficiency project. This is reflected in the expense projections.

The City Council established a reserve policy shown in [Appendix E](#). This policy requires funding, over time, of three primary reserves: reserves for capital improvements, economic development, and a general reserve. The Capital Improvement reserve has a projected balance of \$1.3 million at the end of FY2022-23. This reserve's intended uses are for capital improvements not otherwise funded; examples could include capital maintenance or improvement to City buildings, parks, streets, or other priorities. The Economic Development reserve is fully funded at \$1 million at the end of FY2022-23 and was intended to attract and spur economic activity in the City. Although the policy remains in place, staff will bring forth a revised reserve policy for Council adoption in FY2023-24. The FY2023-24 budget recommends the transfer of all balances in the Capital Improvement reserve and Economic Development reserve to the newly created Internal Service funds. These new Renovation and Replacement funds will be used to maintain and renovate city assets in the areas of streets, parks and public facilities. By establishing these new funds, the city can have a specific intended use for them and therefore identify and fund asset replacements and renovations. In addition, a pension stabilization fund has been created to help smooth out any potential spikes in future required pension contributions. Finally, the General Fund Reserve provides protection against declared emergencies or severe financial deficits. This reserve is currently projected to be funded at 19.4% for FY2022-23 and the FY2023-24 budget proposes to fully fund this reserve at 25% of annual General Fund expenditures. Equity in the General Fund that is not set aside in a reserve is shown in the "Unassigned Fund Balance" (however, note that non-spendable and restricted fund balances are also reported separately). The funding status of these three major reserves is shown on page 53 in the General Fund Multi-Year Projections section. The increases to these reserves are funded from the unassigned fund balance each year after considering the impact of the results of operations (net income/loss).

Council reviewed the City's Fiscal Policies and Protocols, particularly as it relates to use of "reserves" in 2018-19. Council then made two revisions to the City's Fiscal Policies and Protocols. On May 7, 2019 Council revised the City General Fund Reserve. The General Fund Reserve shall only be used in the event the City experiences a 10% reduction in discretionary general fund revenue (Fund 100-Department 80-Division 810) compared to the prior Fiscal Year or in the event of a declared emergency. This revision was made to qualify for financial reporting as "Committed" under Statement 54 of the Governmental Accounting Standards Board. The second revision was to add a provision to conform to the applicable federal statutes and procurement requirements identified in Title 2 U.S. Code of Federal Regulations.

Operating Expenditures

General Fund non-personnel expenditures increased \$1.6M to \$19.3M. Most of the departments and their divisions within the general fund are budgeting an increase due to continued inflationary pricing on goods and services and the addition of a position in the police services contract with Napa County Sheriff's Office. Following is a list of the notable changes:

Community Development – Fiscal Year 2023-24 includes several carryovers and changes from the previous year. Correlating to Council's goal to initiate a General Plan Update, the Department will further a 2-year effort

to conduct a technical update to the General Plan. A new General Plan Update Fee Special Revenue Fund was established to account for the associated fees and expenditures in 2020-21. In conjunction, plans include a General Plan Amendment, Rezoning, and annexation of approximately 80 acres off Watson Lane in the northeast corner of the City. In 2023-24, the department expects to complete an update to the Watson Ranch Specific Plan, issue single family residential permits in Watson Ranch as well as multifamily permits on Oat Hill. We also anticipate issuing commercial permits in the Green Island Business Park, Watson Ranch Ruins & Gardens amphitheater construction permits, the Hampton Inn hotel and Chicken Guy restaurant construction permits in the Broadway District. In Development Review, we are reviewing the Promontory single family subdivision, Harvest Phase 2 Single Family subdivision, and the Napa Valley Ruins & Gardens Hotel Residential Condominium subdivision in Watson Ranch, the Crawford Way apartments and the Residences at Napa Junction Apartments in the Broadway District Specific Plan, a third wine warehouse off Commerce Court in the Green Island Industrial Park, and the Eco Center on Wetlands Edge Road.

Parks & Recreation Department - The Parks & Recreation Department has a steadfast commitment to providing quality recreation programs, community services and events, and well-maintained facilities, parks, trails, and open spaces. In our continued effort to improve service delivery, the budget reflects a thoughtful and innovative approach to meet the growing needs of this multi-generational and diverse community. The department continues to increase its offerings of programs and activities. FY2023-24 will bring back the summer day camp program including Lego camps and Canyon kids. We will be coordinating with local nonprofits and community partners to offer educational opportunities within our parks and open spaces, and continue to bring back fun, loved, and desired community events. As stewards for our parks, open spaces, trails, and wetlands, we will continue to protect and preserve our natural resources and habitats, provide public access and use for outdoor recreation, and work with local organizations to provide volunteer opportunities throughout our community. Our marketing efforts will be enhanced to strengthen our connection with the community and to increase our community's customer services experience.

Police Department – Addressing Council's goal to secure public safety levels of service, in 2019-20 the City entered a five-year contract with the Napa County Sheriff's Office effective beginning July 1, 2019. The Sheriff's Office will continue to provide one Police Chief, one lieutenant, four sergeants and 24 sworn police officers. Included in the 24 sworn staff are one Community Resource Officer, two School Resource Officers, two Motor Officers and two Canine Officers. In 2021-22, the contract with the Sheriff's Office was amended to add a Records Technician II, replacing a City Administrative Assistant position. In addition, we receive full services from the Sheriff's Office Investigation bureau, CSI Lab, search and rescue, SWAT, Major Crimes Task Force, property/evidence division, specialty equipment and all other relevant services on an as-needed basis. The contract includes all costs for law enforcement dispatch services and Sheriff's Office departmental administrative overhead as well as all overtime and training costs. Under the terms of the contract, the City provides all patrol vehicles and motorcycles plus two non-sworn Community Services Officers. The FY2023-24 budget includes the addition of a traffic enforcement supervisor (Sergeant) position that will start in October 2023. As the city's population has grown, so have community events and traffic issues. Therefore, the city would benefit from having a traffic enforcement supervisor who can focus on enforcement trends and ideas to enhance enforcement and traffic safety within the community. This new position will also supervise the SRO's and CRO. The subsequent increases in future fiscal years range between approximately 3% and 3.5%. The Napa County Sheriff's Office has been providing law enforcement services to the City since incorporation in 1992. Over the years, the City and the Sheriff's Office have developed a positive working relationship and the community has been very pleased with the level of service we receive. The 2023-24 budget for the Police Department is \$8.8 million: 29.5% of the General Fund. The Sheriff Contract comprises \$8.5 million of that budget.

Public Works Department – The projects of focus for the coming year include Green Island Road Reconstruction/Widening, the Annual Pavement Management, Recycled Water Expansion, various American Rescue Plan Act projects, and the final phase of the SS4 sewer on Broadway. Other than the areas specified, there are no major changes to the departmental operating budget, besides increases to goods and services due to inflationary pricing.

Maintenance and Utilities Department – The Maintenance and Utilities Department supplies clean, safe, and reliable drinking water; effective wastewater collection, treatment, and water recycling; well-maintained civic facilities; management of the City’s vehicle and equipment fleet; and environmental stewardship of creeks, wetlands, and open spaces. The Maintenance and Utilities Department will continue its role in water, wastewater, recycled water, and energy sustainability efforts through such projects as Sites Reservoir, Napa County Drought Contingency Plan, and assist with the recycled water expansion project as well as fill stations. Changes to the departmental operating budget include increased costs for landscape maintenance costs, a new CMMS (computerized maintenance management system) system to streamline maintenance management workflow and workorders.

Water Enterprise Fund

Revenues to this fund include monthly user charges for water consumption, as well as fines and penalties associated with water system service (non-rate revenue). Revenue projections for this fiscal year include water consumption rates and a water rate structure adopted by the City Council on May 15, 2018, and which took effect on January 1, 2019. Staff has budgeted \$783k less in water purchases in FY2023-24 as the city has received 100% water supply allocation from the State as a result of historic rainfall and snowpack. FY2023-24 budget includes expected costs associated with the City’s participation the Sites Reservoir Project as well. Staff is constantly evaluating the latest equipment and technology to offset potential cost increases. The current rate study contains rate structures through 2023. Staff has undertaken a rate study to evaluate the existing rate structure and will bring recommended funding needs to Council during 2023-24.

Wastewater Enterprise Fund

Revenues to this fund include monthly user charges for wastewater collection and treatment. This budget reflects no significant changes to existing operations. The existing rate study has reached its end and is only growing with consumer price index increases. Staff have undertaken a rate study to evaluate the existing rate structure and will bring recommended funding needs to Council during 2023-24. Staff continues to consider any regulatory requirements recently adopted or under consideration by the San Francisco Bay Regional Water Quality Control Board and any costs associated with these changes. Staff evaluates fiscal impacts from these regulatory requirements in the fiscal year they are implemented. Staff is constantly evaluating the latest equipment and technology to offset potential cost increases.

Recycled Water Enterprise Fund

Revenues to this fund include monthly user charges for recycled water primarily for irrigation. The Recycled Water Enterprise Fund was removed from the Wastewater Enterprise Fund as of the 2020-21 budget. Staff has transferred all infrastructure assets to the fund to complete the separation of those funds. FY2023-24 marks the first year that portions of city staff will be allocated to this fund. No rate study has ever been conducted for Recycled Water. Since the Wastewater rate structure is now only has consumer price index increase, an updated rate study is underway that will cover all City enterprise funds: Water, Wastewater, and Recycled Water. The rate studies and facilities master plans continue to be incorporated into the budget.

Internal Service Funds

The City currently maintains four Internal Service Funds (ISF): Information Technology, Fleet Operations, Building Maintenance, and Legal Services. These funds expend money to maintain the City’s fleet, buildings, and IT infrastructure and to cover legal services. Their costs are charged out to “customer” departments, primarily the General, Water, Wastewater, and Recycled Water funds. While the primary goal of an ISF is to “breakeven” over time, these funds can be designated by Council to accumulate cash balances, saving up for specified large capital maintenance costs and keeping “customer” charges steady. The FY2023-24 budget will create four new internal service funds called Renovation and Replacement funds, these newly created funds will provide funding for streets, parks, and civic facility asset renovation or replacement. Additionally, a fifth fund, Pension Stabilization Fund will be created to help the city mitigate any spikes in required pension

contributions. Expenses and revenues for these funds are shown on [page 226 - 239](#). Also, the legal services ISF is expected to have negative unrestricted net positions in FY2022-23, so we have budgeted to bring that net position back to break even this year.

Special Revenue Funds

In February of 2019, a special election vote by the landowners resulted in the formation of Community Facilities District No. 2018-1 (Green Island Road). Subsequently in the following month, the City Council passed Ordinance No. 2019-03, levying special taxes within the district to repay the bonds that would be issued in order to generate funding for the Green Island Road Reconstruction and Widening project (TR16-0700) and provide an ongoing funding source for maintenance. The first bond issuance occurred in 2019-20 and the remaining issuance is expected to occur in FY2023-24. We have budgeted for those inflows and associated expenditures for construction of the required infrastructure.

Other major revenue sources budgeted include a \$5.5 million Economic Development Agency Grant for Green Island Road; a \$1.0 million One Bay Area Grant 3, also for Green Island Road; and a \$1.0 million State Transportation Improvement Program Grant. Funding received in Special Revenue Funds are primarily expended for Capital Improvements.

Capital Improvement Program

In June 2016, the Council adopted the 2016 Long-Term Capital Improvement Program (Long-Term CIP) and the 2016 Short-Term Capital Improvement Program (5-Year CIP) as strategic planning tools for the City. Staff is presenting a new 5-Year CIP concurrently with this budget and plans to update annually going forward rather than completing once every five years.

The “Long-Term CIP” includes a list of projects from the following:

- 2016 Water, Sewer and Recycled Water Master Plan
- 2019 Pavement Condition Index Report (including anticipated Measure T revenues)
- 2018 Circulation Element Update
- 2012 Parks and Community Services Master Plan
- 2008 Water Reclamation Facility Master Plan
- 2008 Water and Sewer Rate Study
- 2002 Water Treatment Plant Expansion Master Plan
- 1996 Parks and Civic Facilities Plan

The “5-Year CIP” is both a statement of the City's vision and its financial ability to physically improve the community. It distills the long-range goals and strategies identified in various long-range plans into a discrete, short-term implementation strategy. The development of a 5-Year CIP provides a systematic plan for providing “capital improvements” based on funding availability and forecasted needs.

Importantly, the 5-Year CIP identifies funding sources and sets the stage for staff to begin working on the projects identified therein. The 5-Year CIP is distinguished from (Long-Term CIP) in that the former anticipates designated funding sources, while the latter also includes projects that do not yet have secured funding sources. For long term projects (or projects with insufficient funding), the Long-Term CIP identifies those as occurring in “future years.”

Each fiscal year a capital project budget is adopted. The projects listed in a current year budget are those projects staff will be undertaking during that year. In contrast, projects not identified in the current year budget are not expected to be active in the current fiscal year.

The FY2023-24 Capital Budget is shown on pages 278-280. It includes a carryover of projects from the Fiscal Year 2022-23 Capital Budget that are not yet complete along with new projects proposed for the upcoming year.

Looking Towards The Future

Growth in American Canyon is in full swing with many residential, industrial and commercial projects underway, increasing our property tax base, which accounts for approximately 46% of the City's General Fund. New residential and commercial development will also increase sales tax revenues to help pay for City services as more residents occupy properties and frequent businesses in the city. There are also three proposed new hotels that would supplement Transient Occupancy Tax revenues. Also expected to open in is a popular fast casual restaurant that will bring in additional sales tax revenues.

The budget for Fiscal Year 2023-24 is balanced and includes known factors such as increasing inflationary pressures that are partially an impact of the COVID-19 Pandemic response, which included significant government stimulus and compounded by economic uncertainty resulting from the continued conflict between Russia and Ukraine. The Federal Reserve has continued to raise rates from a low of 0.25% in December 2021 to 4.65% as of March 2023, with a target of 5.1% by the end of 2023. The result is that overall borrowing is becoming more expensive for business expansion loans, consumer debt and mortgages. High interest rates combined with persistent high inflation are beginning to affect consumer discretionary spending. This will result in stagnant or a slight decrease in sales tax revenue year over year for the City, but due to new businesses it will be offset.

Additionally, the City entered into new labor contracts with its represented employees last year and this budget includes assumptions regarding cost of living adjustments and step Increases. FY 2023-24 includes a 4.2% cost of living adjustment as per the terms of the MOU's, which outlined a floor of 3% and ceiling of 5%. The City continues to bring back services to pre-pandemic levels, including increased recreation offerings, events and full person services at City Hall. Staff has created a 10-year forecast that includes a slowdown over the next couple of years.

Staff will continue to develop a more dynamic and robust Long-Term Financial Forecast (LTFF) with multiple scenarios. The LTFF will help identify the depth and duration of any potential recession or other negative economic scenario and those impacts on City operations. We are already looking to identify additional grants and other reoccurring revenue sources that may help offset any potential impact.

Conclusion

During fiscal year 2024, City Staff will maintain its practice of monitoring revenue and expense projections while exercising fiscally prudent restraint as we maintain the short and long-term priority of fiscal sustainability. The City also continues its commitment to funding the adopted fiscal policies to help us weather the next economic cycle and withstand the challenges imposed by external sources.

I would like to take this opportunity to specifically thank the Budget Team for their hard work and dedication as we updated the budget document.

- Juan Gomez, Finance Director
- Jemelyn Cruz, Budget Manager
- Department Directors and Department Staff

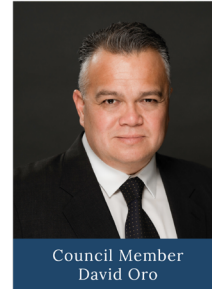
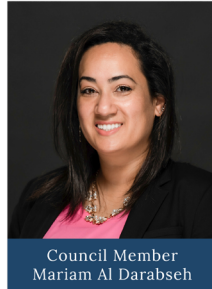
Respectfully Submitted,



Jason B. Holley
City Manager

FY 2023-24 Budget

City Council Members, Goals, and Strategies



In 2013-2014, the City went through a very comprehensive process to create a new Community Vision and a Strategic Plan to help achieve this vision. Through workshops, community meetings, special events, surveys, and focus groups over 1,200 community members provided input. Using the information, the City Council crafted the following components of the Strategic Plan. The City's **mission** is a statement of the purpose of the organization and defines what the City stands for and what we do. Our community **vision** is a statement of the desired future and reflects what the City wants to become. The vision drives the work the City does, guides how business is done, and informs the goals and priorities pursued. Our **values** drive behavior and support effective implementation of the mission, goals, and strategies that leads us toward our community vision.

Mission Statement

Our mission is to deliver exemplary services that are responsive to community priorities, ensure a healthy and sustainable organization, and drive us toward our share vision for the future.

Community Vision

- Destination for outdoor recreation and natural beauty
- Home to an engages, diverse community
- Hub of opportunity and economic vitality

Organizational Values

- Customer Focus
- Fiscal Responsibility
- Integrity
- Professional Excellence
- Transparency and Accountability

Strategic Values

- Collaboration and Teamwork
- Community Engagement
- Creativity and Innovation
- Leadership
- Results Oriented

The City Council has identified the following strategic plan goals to provide the framework for each department in working together to meet the needs of the community and achieving the community vision.

Public Safety Goal - Ensure that American Canyon remains a safe community

- Ensure American Canyon is prepared for emergencies and disasters
- Engage and respond to the community's safety concerns

Key Performance Indicators:

Police Department

- Clearance Rates Compared to State Average (CA DOJ uniform crime reporting)
- Value or percent in Property Crime Recovery
- UCR Crime Statistics at or better than 5 year average

Fire Protection District

- Response time
- Fire Plan Review Completion in 30 Days

Building and Safety

- Number of Code Enforcement cases opened
- Number of Code Enforcement cases closed with voluntary compliance
- Number of Code Enforcement cases closed with enforcement required





Outdoors and Recreation Goal - Expand opportunities for use of outdoor recreation and an active healthy lifestyle

- Ensure recreation programming and events attract a broad spectrum of residents
- Partner with community groups to deliver opportunities for organized activity
- Enhance parks and open space amenities
- Facilitate the development of interconnected trail systems

Key Performance Indicators:

Parks and Recreation

- Event Participation - Number of participants at 4th of July and Magic of the Season
- Number of enrollee's in Senior, Children, Kids/Youth, Adult Recreation Programs
- Number of co-sponsored community events per year
- Number of reservations by park site
- Number of Recreation Scholarships awarded

Maintenance and Utilities

- Park Maintenance costs by facility by year
- Parks CIP Costs/Investments
- Trail system miles and miles maintained

Economic Development and Vitality Goal - Attract and expand diverse business and employment opportunities

- Identify opportunities for businesses
- Facilitate industrial/commercial development within Green Island Industrial Area
- Facilitate desirable mixed-use development within Broadway District Specific Plan (BDSP) Area
- Encourage and facilitate tourism
- Expand jurisdictional boundaries to provide areas for future growth



Key Performance Indicators:

Community Development

- Number of business development inquiries
- Number of permits issued
- Total Permit valuation
- Total Valuation of building permits finalized
- Average Number of days for first project/plan review

Finance

- Business license history
- Number of new businesses
- Number of jobs in American Canyon
- Transient Occupancy Tax Revenue



Infrastructure Goal - Develop and maintain infrastructure resources to support sustainable growth

- Deliver high-quality drinking water from a stable, long-term supply
- Provide recycled water alternatives for non-potable uses
- Collect and treat non-industrial and industrial wastes effectively and efficiently
- Prevent flooding of natural and man-made drainage systems

Key Performance Indicators:

Water Enterprise

- Household water use
- City properties water use
- Non Revenue Water

Recycled Water Enterprise

- Business Recycled water use
- City Recycled water user

Transportation Goal - Improve the transportation network within the City to alleviate congestion and enhance the quality of life for the community

- Improve traffic flow along Highway 29
- Better the condition of local streets
- Expand network of local streets and parallel routes to Highway 29
- Improve safety and expand access for bicyclists, pedestrians and transit users

Key Performance Indicators:

Public Works

- Pavement Condition Index
- Number of local streets and parallel routes
- Linear feet of Class 1, 2, and 3 bicycle trails
- Linear feet of pedestrian paths





Organizational Effectiveness Goal - Deliver exemplary government services

- Ensure fiscal stability to deliver services and maintain assets
- Emphasize customer service and community priorities
- Engage the entire community
- Implement new technology
- Encourage continuous improvement and best practices
- Increase employee engagement and development programs
- Demonstrate leadership in environmental sustainability

Key Performance Indicators

Finance

- General Fund operating expenditures as a percent of budget
- Total General Fund revenue as a percent of budget
- General Fund sales tax as a percent of budget

City Clerk

- Number of Public Records Requests met on time
- Number of Public Records Requests met with extension
- Number of contracts processed
- Number of public hearing notices issued

Information Technology

- Number of help desk tickets

Key Performance Indicators (Cont'd)

Communications

- Number of communications to employees
- Numbers of visitors to website
- Aggregate number of agenda subscribers
- Number of nixle subscribers
- City Manager's Update subscribers

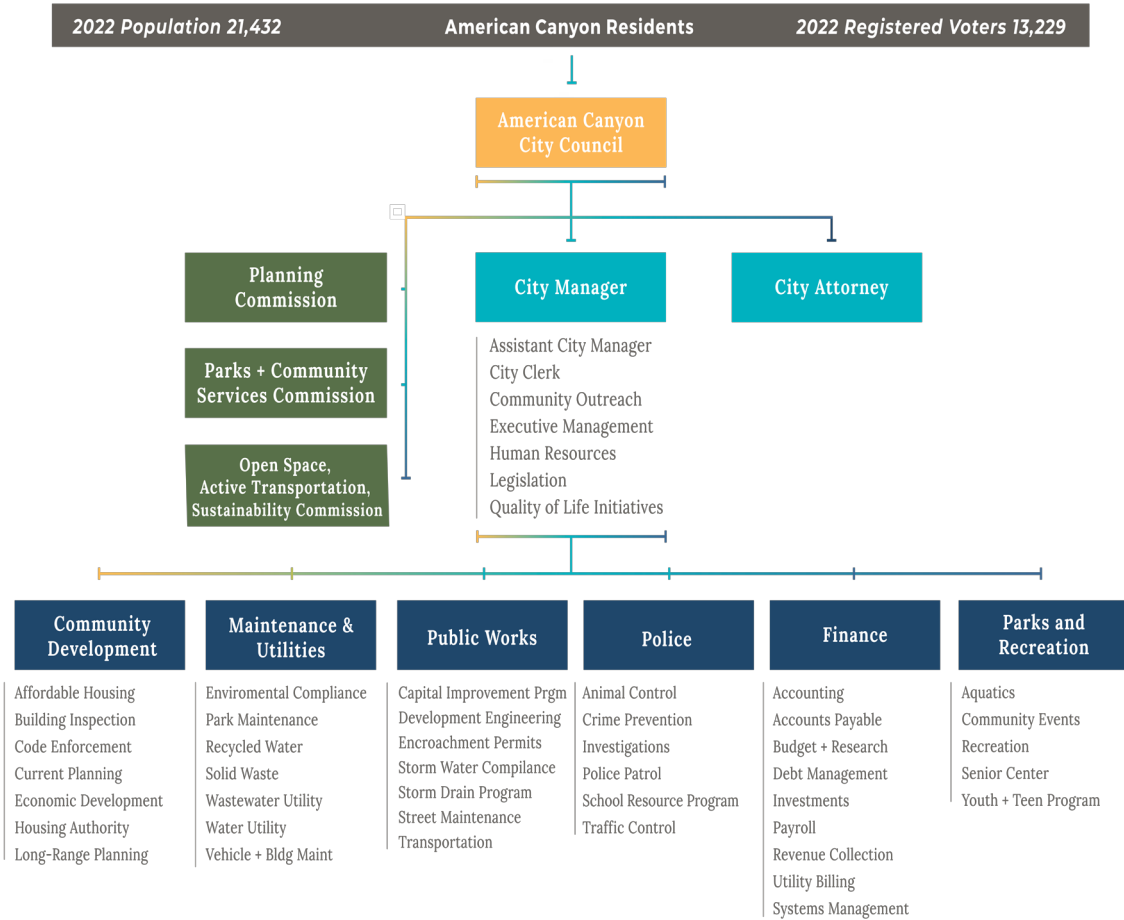
Human Resources

- Number of full-time employees per capita
- Rate of new full-time employees completing probationary period
- Number of total sick leave hours used / absence rate

FY 2023-24 Annual Budget

Introduction - Service Delivery Structure and Executive Team

Service Delivery Structure - City Organization Chart



Executive Team



City Manager
Jason Holley



Assistant City Manager
Maria Ojeda



City Attorney
William Ross



Community
Development Director
Brent Cooper



Parks and Recreation
Director
Alexandra Ikeda



City Clerk
Taresa Geilfuss



Finance Director
Juan Gomez



Maintenance & Utilities
Director
Felix Hernandez III



Public Works
Director
Erica Ahmann-Smithies



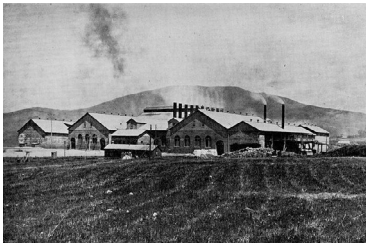
Police Chief
Rick Greenberg

FY 2023-24 Annual Budget

American Canyon History

The City of American Canyon incorporated on January 1, 1992. Following are some interesting historical facts as compiled by the American Canyon Historical Committee.

- 1837** | General Mariano Guadalupe Vallejo, representing Mexico, received a Rancho land grant, covering the area from Sonoma through American Canyon and the Napa Valley, Vallejo, Benicia, Mare Island, and Petaluma.
- 1848** | With the formal signing of The Treaty of Guadalupe Hidalgo, the United States gained 525,000 square miles of land including American Canyon and the rest of California, Nevada, Utah, most of Arizona and New Mexico, and parts of Colorado and Wyoming.
- 1855** | Pioneer settlers arrived in American Canyon, settling in the Junction area. Early settlers migrated to the American Canyon area because it was the hub of activity and early businesses within the County. It had openings to the East, shipping on the river, access to the southern area of the State by railroad, and roads headed north through the valley.
- 1864** | The Southern Pacific Railroad expanded into American Canyon.
- 1870** | Napa County was formed along with other counties in the State of California. Originally American Canyon was part of Solano County.
- 1903** | Standard Pacific Cement Plant was constructed and began operation. Homes were built by the company for employees. The Standard Portland Cement Company area, known today as The Ruins took three years to build at a cost of \$1,000,000. Augustus Watson, a local attorney, originally owned the property, selling it to an intermediary for the plant. Ultimately, the plant employed 150 people, ran two 12 ½ shifts each day with an output of 2,000 barrels (30 tons) of limestone each day. It was open approximately 32 years, running out of limestone and clay in 1935. The Basalt Rock Company purchased the property to produce a lightweight concrete material used on the Martinez-Benicia Bridge and high-rise buildings in San Francisco. Basalt Rock operated through 1978 and the property was ultimately purchased by Jaeger Vineyards in 1984.
- 1941** | World War II declared bringing 46,000 civilian workers to Mare Island, impacting Benicia, Vallejo, American Canyon, and Napa County.
- 1948** | McKnight Acres with 150 residential lots becomes the first subdivision in the unincorporated area of American Canyon.
- 1952** | The second subdivision, Rancho Del Mar with 600 residential lots was established in the unincorporated area of American Canyon.
- 1955** | The American Canyon Fire Protection District was formed.

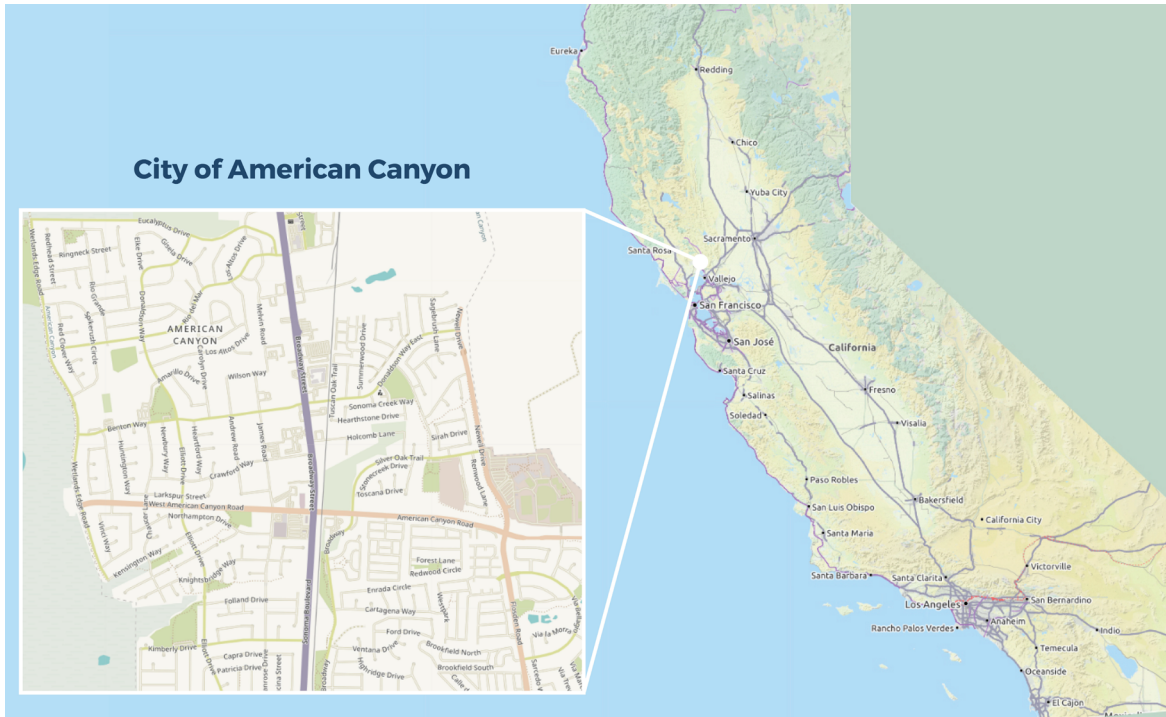


- 1960** | The American Canyon Water District formed with the ability to add, by vote, other necessities for the area. This District was able to expand sewer systems and Recreation District services for the benefit of the area. Under the Water District, the separate Boards were elected and formed the much needed services for the benefit of the area. American Canyon was still governed by the Napa County Board of Supervisors.
- 1963** | The first attempt to incorporate American Canyon was in 1963 when the community felt the governing body was too far away, the area lacked an identity, and because Solano County and Vallejo began looking into annexing the area. A committee was formed to explore the options. 500 signatures were collected to place the question on the ballot, but it failed to pass. Napa County collected taxes as it was the governing body. Schools were governed by the Napa County School District. With addresses and telephone numbers coming from Vallejo, American Canyon felt like a no man's land.
- 1990** | A committee formed to organize another attempt at incorporation. Additional residents moved to the area and more services were needed. The area also became exceedingly more diverse than the rest of the county and community identity was becoming more important. Incorporation was a complicated process, but the Board of Supervisors agreed to put it on the ballot and it was overwhelmingly approved.
- 1992** | On January 1, 1992, American Canyon became a new City. The City Council, elected at the same time as the incorporation vote, held a City Council Meeting on January 1st in the multi-use room of Donaldson Way Elementary School. Napa County Supervisor, John "Mickey" Mikolojcik, opened the meeting at 2:12pm by welcoming the community and introducing honored guests. An invocation was presented by Pastor Morris Curry. The Honorable Municipal Court Judge, Richard A. Bennett, administered the Oath of Office to Benjamin Anderson, Joan Bennett, Richard Mahanay, Tom Orlando, and Keith Winters. The first order of business was to select Tom Orlando as the first Mayor of American Canyon.



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Community Map + Overview



About American Canyon

American Canyon was incorporated on January 1, 1992 as a General Law City with a Council/Manager form of government. Policy making authority is vested in a five-member City Council; four council-members and a directly elected Mayor. Day-to-day administration is provided by a City Manager, serving under the direction of the Council. Operating departments include Administration, Community Development, Public Works, Maintenance and Utilities, Finance, and Parks and Recreation.

The current population is 21,338 with a build-out population estimated at 25,000. Located at the southeastern end of Napa County, the City is roughly 6.60 square miles in size. The City is approximately 40 miles northeast of San Francisco and is bounded geographically by the Napa River to the west, the foothills of the Sulphur Springs Mountain Range to the east, the City of Vallejo to the south and vineyards and the Napa Airport to the North.

The climate is generally mild, with northeasterly winds from the San Francisco Bay. Summer temperatures range from 50 - 90 degrees, and winter temperatures range from 40 - 60 degrees. The average number of clear days per year is 265 and the average rainfall is 22 inches per year.

Public Safety

American Canyon is a safe community with few major crimes reported. Law enforcement services are provided through a contract with the Napa County Sheriff's Office. The Police Department believes in the philosophy of community policing and is active at community events. The department responds to all calls for service 24 hours a day, 365 days a year and utilizes the resources from the Napa County Sheriff's Office for major incidents and investigations.



The American Canyon Fire Protection District provides all risk emergency services including response to structural and wild land fires; rescue calls including structure collapse rescue; vehicle extrication; low to high angle rescue; swift and flood water rescue; and confined space and trench rescue. The District is a first responder service for medical emergencies providing advanced life support (paramedic) intervention.

Sports, Recreation, + Trails

The City of American Canyon is a destination for outdoor recreation and natural beauty. Whether you seek running, walking, hiking, biking, bird watching or horseback riding opportunities, you can find it here. The City has more than 70 acres of developed parkland, ranging from tot lots to a 20 acre community park. The City owns a large open space on its western edge that has been restored as tidal wetlands and also a 640 acre preserve on the eastern edge of town known as Newell Open Space. Segments of three significant trail systems run through American Canyon; the San Francisco Bay Trail, the Bay Area Ridge Trail and the Napa Valley Vine Trail. The City also operates and maintains four recreational facilities; a Community Center, a Senior Multi-Use Center, a Recreation Center, and the Phillip West Aquatics Center.

Community Events

American Canyon is a very engaged community, where amazing events happen. Our events include small ones, like our annual Nerf Battle, to one of our largest signature events, the 4th of July Celebration.

Events that are held each year include Magic of the Season Kickoff (Community Tree Lighting), Coastal Cleanup Day, S'mores & Meteors, and many more. We also partner with many wonderful organizations to be able to offer more events through the year such as Memorial Day and Veterans Day Ceremonies, Ridge Trail Service Day, Painted Pumpkin Path, Juneteenth, and Pride Celebrations just to name a few. Visit our website for a complete list of this year's events.



www.CityofAmericanCanyon.org/CommunityCalendar

Housing Availability, Pricing, + Rentals

The housing supply in American Canyon is approximately 80% single family homes, 14% mobile homes and 6% multi-family homes. Neighborhoods range from older to high-end new subdivisions. Housing prices are moderate despite the City's close proximity (about 40 miles) to San Francisco and its location in the Napa Valley. Among recently sold existing homes, the sales price ranges from \$515,000 to \$950,000 with a median price of \$757,500 during the first quarter of 2023. There are 5 mobile home parks with a total of 840 spaces. The City has a Rent Stabilization Ordinance that limits rent increases at mobile home parks. Apartments currently available are listed for rent from \$2,064 to \$4,356 per month . Home rentals range from \$2,975 to \$4,000 per month . Vacancy rates are very low, 4.2% as of August 2022 . Currently under construction are 252 income-restricted affordable apartments , 219 market rate apartments , and several hundred single family homes in Watson Ranch .

Taxes + Assessments

In American Canyon, Property Tax is 1% of assessed value. Sales Tax is 7.75%. Business Licenses are on a sliding scale based upon gross receipts, capped at \$1,500 annually. The Transient Occupancy Tax is 12%. There is a Fire Assessment Fee of approximately \$79 per household with Business Fees based on type of construction, potential fire hazard, and fire equipment installed. The City has an adopted Impact Fee schedule for water, sewer, parks, traffic, and civic facilities. Currently, there are no Utility User Taxes or Mello-Roos Assessment Districts in American Canyon. There is a Landscaping and Lighting Assessment District comprised of the LaVigne Subdivision, the Vintage Ranch Subdivision, and the Napa Junction Mixed-Use Development.

Education

The City is part of the Napa Valley Unified School District. American Canyon is home to three elementary schools, one middle school and one high school. NVUSD is planning to construct two new elementary schools and a new middle school in the near term. Napa Valley College is approximately 6 miles north and Solano Community College is 15 miles east in Fairfield. Several universities are in close proximity to American Canyon including Touro University at Mare Island, California State University Maritime Academy in Vallejo and Pacific Union College north of Napa.

Transportation

More than 112 miles of City streets run throughout American Canyon. State Highway 29 runs through the City and intersects with Highway 12 at the north end of town and Highway 37 near the south end. Highway 12 extends east to I-80 (3 miles) and west to the counties of Sonoma and Marin and Highway 101 (25 miles). Highway 37 is located one mile south of town and connects to I-80 or Highway 101.

Business and Long-Term Development

American Canyon is part of the larger Napa Valley regional economy whose primary industries include wineries, hotels, restaurants, education, and local government. American Canyon's job base is driven largely by industrial and retail businesses. Industrial jobs are concentrated in wine production related businesses, specialty trades and food manufacturing. Major food and beverage companies with facilities in American Canyon include Coca Cola, Barry Callebaut Chocolate, Sutter Home, Jackson Family Wines, Hess Company Wine, and Mezzetta.

American Canyon is also growing in the logistics sector. Amazon recently opened its a fulfillment center in American Canyon. Other major logistics companies include Ikea, Western Wine, Biagi Brothers, and Wine Direct. The approximately 45,000 vehicles that travel through American Canyon each day on Highway 29 draw retail customers from local residents, but also commuters and residents from Solano County and other parts of Napa Valley.

Future job-creation growth is planned with nearly 4 million square feet of industrial development approved and in the entitlement process. The City is planning for residential, retail, and hospitality growth with the Broadway District Specific Plan and Watson Ranch Specific Plan. These projects, will bring an additional 2,400 dwelling units, parks, open space, three hotels comprising 414 rooms, and new resident and tourist-serving retail and commercial opportunities, including a new outdoor amphitheater at Watson Ranch. Currently, one hotel is under construction, a second hotel is under construction plan review, and a third hotel has been approved by the Planning Commission.

The City is currently preparing an application to the Napa County Local Agency Formation Commission (LAFCO) to annex 83 acres at the northeast corner of the City. Annexing this land will facilitate an additional 1.2 million square feet of industrial and commercial development as well as extend Newell Drive from its current northern terminus in Watson Ranch to Highway 29 at Green Island Road.

Utilities

Water

The City of American Canyon's water supply comes from the North Bay Aqueduct (State Water Project). Water pressure is maintained at 65 to 88 psi with flows sufficient to meet the needs of most commercial and industrial projects. The City also receives both raw and treated water through agreements with the City of Vallejo. All new development is required to maintain a Zero Water Footprint which is defined as "no loss in reliability or increase in water rates for existing water service customers due to requested increased demand for water within the City's Water Service Area."

Sewer

The City owns and operates the American Canyon Water Reclamation Facility (WRF) commissioned in 2001. The service area extends from the Napa/Solano County line north to Fagan Creek. The plant is a secondary/tertiary treatment plant and was one of the first treatment plants in the country to use a Membrane Bio Reactor and ultraviolet light disinfection. The plant is a 1.56 million gallons per day wastewater treatment facility designed to meet very strict state standards.

Recycled Water

The City of American Canyon depends on recycled water as an integral piece of its overall water supply portfolio. Over the past several years, the City has made significant strides in constructing the primary components of a distribution system including a pump station at the WRF, a 1.0 million gallon elevated storage tank on the east side, a 1.5 million gallon elevated tank at the WRF and 13 miles of distribution pipeline. Several new construction projects in the last year have been dual plumbed to allow for use of recycled water to flush toilets and to water landscaping.

Storm Drainage

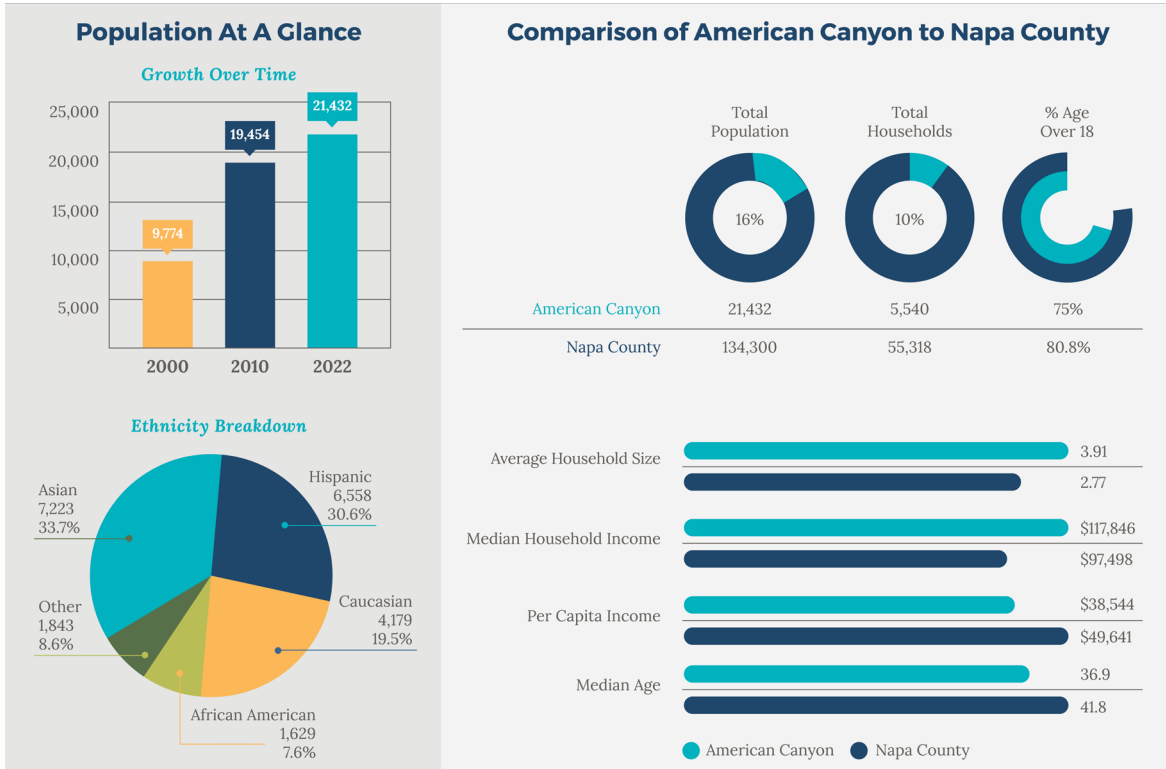
A Storm Drain Master Plan was completed in 1996. The City participates in the National Flood Insurance Program. Given its proximity to the Napa River, development in American Canyon must comply with the Regional Water Quality Control Board regulation, as well as other State and Federal regulatory agencies.

Solid Waste Disposal

Under a franchise agreement with the City, American Canyon Recology provides garbage pick-up for all residents and businesses. Additional services include street sweeping, curbside recycling and a Household Hazardous Waste Collection Center.

FY 2023-24 Annual Budget

Community Demographics



FY 2023-24 Annual Budget

Budget Summary - General Fund Multi-Year Projections

Introduction

The Budget Summary section provides a snapshot of the information contained in the full budget document.

- 10 year projection of General Fund revenues and expenses from fiscal year 2023-24 through 2032-33
- 10 year projection of General Fund Balance and Reserve Projections from fiscal year 2023-24 through 2032-33
- Big picture views of revenue sources and estimated expenses by department
- City-wide staffing levels for the past two years and the current fiscal year
- Summarized information about cost allocation transfers in and out of other funds
- For additional information about reserves, see [Appendix E](#)

General Fund Revenue and Expenditure Projections

GENERAL FUND 10-YEAR FORECAST

	2023-24 Proposed Budget	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected	2031-32 Projected	2032-33 Projected
REVENUES (1)										
PROPERTY TAX (2)	13,326,568	14,044,577	14,803,369	15,239,692	15,686,346	16,002,100	16,324,228	16,652,862	16,985,920	17,332,261
SALES TAX (2)	4,520,000	4,610,400	4,840,920	5,082,966	5,184,625	5,288,318	5,394,084	5,501,966	5,612,005	5,724,245
TRANSIENT OCCUPANCY TAX (3)	1,904,000	2,454,000	2,900,000	3,200,000	3,550,000	3,656,500	3,766,195	3,879,181	3,995,556	4,115,423
OTHER TAXES	622,600	642,330	673,932	702,089	722,749	744,020	765,921	788,470	804,306	820,460
FRANCHISE FEES	1,133,520	1,227,996	1,312,305	1,368,570	1,403,270	1,438,947	1,475,630	1,513,348	1,552,133	1,592,014
LICENSES AND PERMITS	887,400	1,061,140	1,216,396	742,856	527,811	538,368	549,134	560,483	508,202	508,202
FINES, FORFEITURES, AND PENALTIES	108,500	113,925	119,622	111,249	101,237	98,200	103,110	110,327	115,844	115,844
INTERGOVERNMENTAL	58,100	58,100	58,100	58,100	58,100	58,100	58,100	58,100	58,100	58,100
CHARGES FOR SERVICES	1,923,986	2,193,025	2,388,474	2,033,742	1,829,650	1,858,347	1,895,538	1,940,829	1,955,976	1,971,502
INVESTMENT EARNINGS (INTEREST AND RENTS)	445,563	480,750	524,724	539,899	551,493	563,343	573,750	584,373	595,216	606,288
MISCELLANEOUS	504,536	504,536	504,536	504,536	504,536	504,536	504,536	504,536	504,536	504,536
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	2,386,393	2,505,713	2,631,000	2,762,550	2,900,678	2,987,699	3,077,329	3,231,196	3,392,756	3,392,756
TRANSFERS IN - GASOLINE TAX	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
TRANSFERS IN - OTHER	828,250	828,250	828,250	828,250	828,250	828,250	828,250	828,250	828,250	828,250
TOTAL REVENUES	28,949,416	31,024,742	33,101,628	33,474,499	34,148,745	34,866,728	35,615,805	36,453,921	37,208,800	37,869,881
EXPENSES										
SALARIES (4)	6,482,138	6,699,796	6,914,466	7,109,512	7,310,212	7,516,726	7,665,197	7,816,630	7,971,087	7,991,565
BENEFITS	1,608,616	1,688,621	1,772,615	1,825,541	1,880,051	1,936,191	1,974,739	2,014,058	2,054,164	2,095,078
RETIREMENT (CalPERS)	912,159	1,076,346	1,108,636	1,141,896	1,176,155	1,211,441	1,247,786	1,285,217	1,323,774	1,363,488
RETIREE MEDICAL (OPEB)	526,342	552,659	569,239	586,316	603,906	615,984	628,304	634,587	647,278	647,286
SUBTOTAL PERSONNEL	9,529,255	10,017,422	10,364,956	10,663,265	10,970,324	11,280,342	11,516,026	11,750,492	11,996,303	12,097,417
SUPPLIES AND SERVICES	7,722,903	7,533,894	7,144,184	6,924,441	7,082,389	7,090,539	7,245,047	7,403,585	7,566,252	7,571,251
INTERNAL SERVICE FEES	2,124,398	2,248,880	2,329,468	2,399,354	2,495,331	2,570,195	2,647,299	2,726,718	2,808,518	2,808,656
SHERIFF CONTRACT (5)	8,502,293	8,842,385	9,196,080	9,563,923	9,946,480	10,344,339	10,758,113	11,080,856	11,413,282	11,755,680
UTILITIES	488,300	497,961	508,252	519,200	517,522	521,218	525,070	529,081	533,247	531,810
CAPITAL OUTLAY	20,000	0	0	0	0	0	0	0	0	0
MISCELLANEOUS	-96,051	-98,933	-101,901	-104,958	-108,106	-111,349	-114,690	-118,131	-121,675	-125,325
TRANSFERS OUT - OTHER	5,067,473	0	0	0	0	0	0	0	0	0
TRANSFER OUT - DEBT SERVICE	505,588	507,098	507,151	509,751	511,484	506,812	508,428	510,111	513,146	518,277
SUBTOTAL NON-PERSONNEL	24,334,904	19,531,285	19,583,234	19,811,711	20,445,100	20,921,754	21,569,267	22,132,220	22,712,770	23,060,349
TOTAL EXPENDITURES	33,864,159	29,548,707	29,948,190	30,474,976	31,415,424	32,202,096	33,085,293	33,882,712	34,709,073	35,157,766
CHANGE TO RESERVE - SURPLUS/(SHORTFALL)	-4,914,743	1,476,035	3,153,438	2,999,523	2,733,321	2,664,632	2,530,512	2,571,208	2,499,727	2,712,115
ENDING FUND BALANCE	9,977,154	11,453,189	14,606,626	17,606,149	20,339,470	23,004,102	25,534,614	28,105,823	30,605,549	33,317,664

(1) Assumes relatively flat economy in FY2023/24 and FY2024/25 with moderated growth in future years
 (2) 5-Year Forecast based on consultant data with trend analysis for year 6 and beyond, includes addition of new developments for property taxes
 (3) Based on economic consultant forecast plus impact from the addition of new hotels in the City
 (4) Includes positions as presented in the recommended budget. No new positions are assumed. Assumes changes as per current labor MOU's
 (5) Includes approved contract changes and a 4% growth rate

General Fund - Fund Balance and Reserve Projections

Reserves	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected	2030-31 Projected	2031-32 Projected	2032-33 Projected
General Fund Committed Reserve										
Target Reserve (1)	6,636,491	7,206,796	7,387,177	7,487,048	7,618,744	7,853,856	8,050,524	8,271,323	8,470,678	8,677,268
Amount Funded, beginning of year	5,149,698	6,636,491	7,206,796	7,387,177	7,487,048	7,618,744	7,853,856	8,050,524	8,271,323	8,470,678
Increase to Reserves (2)	-	570,305	180,381	99,871	131,696	235,112	196,668	220,799	199,355	206,590
Amount Funded, end of year	6,636,491	7,206,796	7,387,177	7,487,048	7,618,744	7,853,856	8,050,524	8,271,323	8,470,678	8,677,268
"All Other" Fund Balance (3)										
Beginning Unassigned Fund Balance	5,912,291	1,810,754	2,716,484	5,689,540	8,589,192	11,190,817	13,620,337	15,954,181	18,304,590	20,604,962
Beginning "All Other" Fund Balance	3,829,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909
Net Operating Results to Fund Balance	122,257	1,476,035	3,153,438	2,999,523	2,733,321	2,664,632	2,530,512	2,571,208	2,499,727	2,712,115
Increase (Decrease) to Reserves	-	905,730	2,973,057	2,899,652	2,601,625	2,429,521	2,333,844	2,350,409	2,300,372	2,505,524
Ending Unassigned Fund Balance	1,810,754	2,716,484	5,689,540	8,589,192	11,190,817	13,620,337	15,954,181	18,304,590	20,604,962	23,110,487
Ending "All Other" Fund Balance	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909	1,529,909
Total Fund Balance	9,977,154	11,453,189	14,606,626	17,606,149	20,339,470	23,004,102	25,534,614	28,105,823	30,605,549	33,317,664

(1) Target is 25% of General Fund expenditures for the prior year.

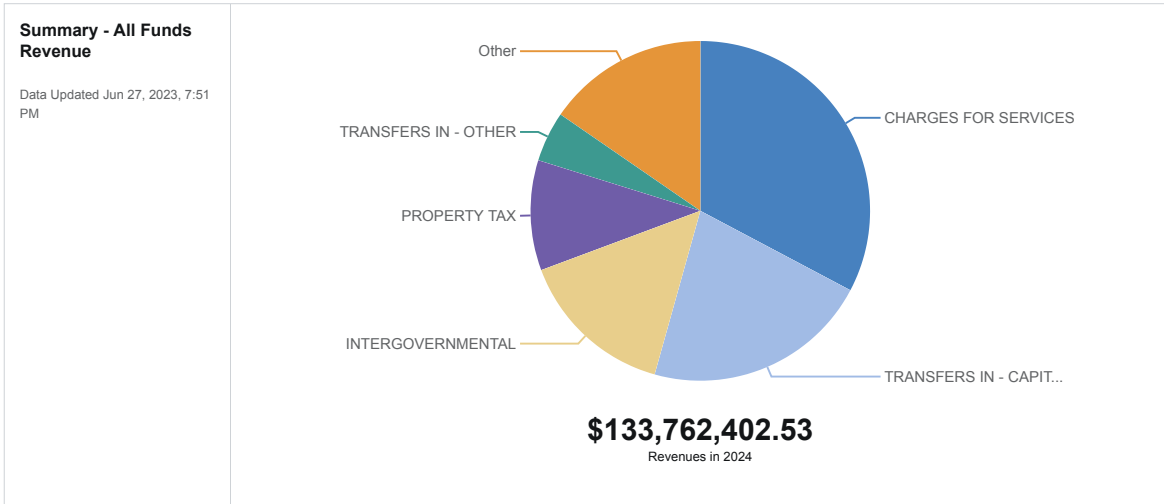
(2) Projected to fully fund the reserve at target level each year.

(3) "All Other" Fund Balance includes nonspendable, restricted, and unassigned balances remaining.

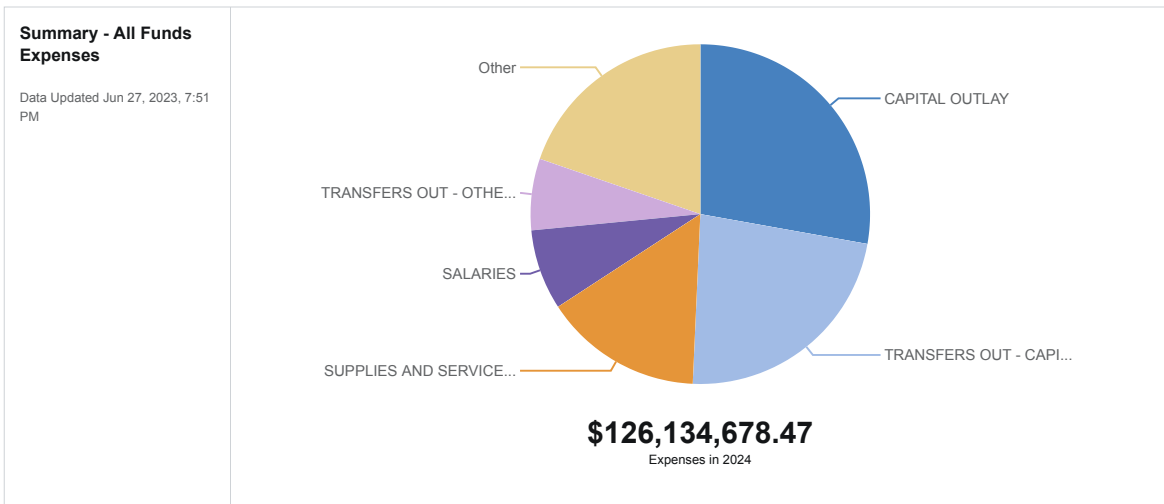
FY 2023-24 Annual Budget

Budget Summary - All Funds Summary

Summary - Revenues



Summary Expenses



Summary - Governmental Funds

Fund Number and Description	Estimated Ending Balance at 06/30/2023	Estimated Revenues & Transfers In	Appropriations & Transfers Out	FY 2023-24 Estimated Fund Balance
GENERAL FUND				
100 GENERAL FUND	14,005,742	27,765,716	32,763,159	9,008,299
105 DEVELOPER PROJECTS	886,156	1,183,700	1,101,000	968,856
TOTAL GENERAL FUND	14,891,898	28,949,416	33,864,159	9,977,155
SPECIAL REVENUE FUNDS				
210 STORM DRAIN/MEASURE A	5,881,484	99,000	1,459,833	4,520,651
211 MEASURE T	3,303,176	1,817,000	2,326,594	2,793,582
212 GAS TAX/ROAD MAINTENANCE	496,592	611,700	431,874	676,418
213 GAS TAX RMRA	1,540,900	555,391	800,000	1,296,291
215 CALHOME PROGRAM	5,535	60,090	35,199	30,426
216 CDBG - REHAB LOAN PROGRAM	67,562	800	80,751	(12,389)
217 HOME PROGRAM	25,455	63,400	48,949	39,906
218 STATE SUPP LAW ENF (COPS)	4,782	174,450	173,250	5,982
220 BEGIN PROGRAM	107,883	34,000	-	141,883
230 STATE GRANTS	145,072	2,606,087	2,748,706	2,453
240 FEDERAL GRANTS	(149,544)	8,665,920	8,665,920	(149,544)
252 NEWELL OPEN SPACE PRESERVE	237,368	4,000	16,750	224,618
254 LAVIGNE OPEN SPACE MAINTEN	167,846	1,442	8,000	161,288
261 LLAD Zone 1, LaVigne	583,660	199,000	689,415	93,245
262 LLAD Zone 2, Vintage Ranch	1,034,442	321,473	659,780	696,135
263 LLAD Zone 3, Napa Junction	1,343,291	195,000	186,330	1,351,961
275 GP UPDATE FEE FUND	(52,898)	54,873	193,244	(191,269)
280 CANNABIS FUND	(18,882)	-	3,000	(21,882)
281 COMM FACILITIES DIST FUND	(218,668)	7,390,406	7,349,656	(177,918)
282 LEGAL SETTLEMENT	425,069	7,000	-	432,069
TOTAL SPECIAL REVENUE FUNDS	14,930,126	22,861,032	25,877,251	11,913,907
CAPITAL PROJECTS FUNDS				
310 PARKS IMPACT FEE FUND	3,054,083	5,795,946	1,946,230	6,903,799
320 TRAFFIC IMPACT FEE FUND	4,505,120	2,109,235	223,438	6,390,917
330 CIVIC IMPACT FEE FUND	2,052,831	1,096,889	-	3,149,720
340 AFFORDABLE HOUSING	1,770,265	1,585,163	-	3,355,428
350 CAPITAL PROJECTS	1,845,000	25,414,038	27,177,715	81,323
360 AMCAN RD E ASSMT DIST	8,155	4,000	-	12,155
370 ZERO WATER FOOTPRINT	38,034	1,166,681	663,500	541,215
380 UTILITY UNDERGROUND FUND	161,148	2,600	160,000	3,748
TOTAL CAPITAL PROJECTS FUNDS	13,434,636	37,174,552	30,170,883	20,438,305
DEBT SERVICE FUNDS				
420 CABERNET VILLAGE LSE DS	-	468,639	468,639	-
440 ENGIE EQUIP/LEASE DEBT SVC	153,435	36,949	36,949	153,435
TOTAL DEBT SERVICE FUNDS	153,435	505,588	505,588	153,435

Summary - Business-Type Funds and All Funds Total

Fund Number and Description	Estimated Ending Balance at 06/30/2023	Estimated Revenues & Transfers In	Appropriations & Transfers Out	FY 2023-24 Estimated Fund Balance
ENTERPRISE FUNDS				-
510 WATER OPERATIONS	33,004,922	9,955,618	13,772,358	29,188,182
515 WTR DEBT SERVICE FUND	30,512	89,171	89,171	30,512
520 WATER CAPACITY FEE FUND	5,939,023	8,552,214	68,990	14,422,247
530 WATER CIP	1,931,629	2,038,185	2,038,185	1,931,629
540 WASTEWATER OPERATIONS	22,208,320	5,261,283	7,597,562	19,872,041
545 WW DEBT SERVICE FUND	(3,091,466)	215,074	215,074	(3,091,466)
550 WASTEWATER CAPACITY FEE	5,862,930	3,417,006	747,194	8,532,742
560 WW CIP	2,991,856	2,166,678	2,166,678	2,991,856
570 WW CAPITAL RESERVE	463,313	83,000		546,313
580 RECYCLED WATER FUND	(777,806)	215,000	1,134,976	(1,697,782)
585 RECYCLED WTR CAPACITY FEE	-	-		-
590 RECYCLED WATER CIP	-	3,343,628	3,343,628	-
TOTAL ENTERPRISE FUNDS	68,563,233	35,336,857	31,173,816	72,726,274
INTERNAL SERVICE FUNDS				-
651 ISF - BLDG MAINTENANCE	126,898	994,001	1,088,619	32,280
652 ISF - FLEET	850,273	1,173,021	1,163,334	859,960
653 ISF - INFO TECHNOLOGY	204,938	1,118,769	1,117,835	205,872
654 ISF - LEGAL SERVICES	(201,218)	612,166	386,500	24,448
655 ISF - PARKS RENO & REPL	-	2,737,000	736,693	2,000,307
656 ISF - STREETS RENO & REPL	-	1,500,000		1,500,000
657 ISF - CIVIC FACILITIES RENO & REPL	-	500,000	50,000	450,000
658 ISF - PUBLIC SAFETY BUILDING R&R	-	200,000		200,000
659 ISF - PENSION STABILIZATION		100,000		100,000
TOTAL INTERNAL SERVICE FUNDS	980,891	8,934,957	4,542,981	5,372,867
TOTAL ALL FUNDS	112,954,219	133,762,402	126,134,678	120,581,943

FY 2023-24 Annual Budget

Budget Summary - All Operating Funds Summary - Revenues

All Operating Funds Summary - Revenues

	TOTAL ALL FUNDS	GENERAL FUND	DEVELOPER PROJECTS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
TAXES								
PROPERTY TAX	14,030,318	13,326,568		703,750				
SALES TAX	6,280,000	4,520,000		1,760,000				
TRANSIENT OCCUPANCY TAX	1,904,000	1,904,000						
OTHER TAXES	622,600	622,600						
FRANCHISE FEES	1,133,520	1,133,520						
LICENSES AND PERMITS	887,400	887,400						
FINES, FORFEITURES, AND PENALTIES	312,800	108,500					204,300	
INTERGOVERNMENTAL	20,038,104	58,100		19,980,004				
CHARGES FOR SERVICES	43,802,224	740,286	1,183,700	54,273	11,629,914		26,428,364	3,765,687
INVESTMENT EARNINGS (INTEREST AND RENTS)	1,228,529	445,563		238,532	124,600		408,564	11,270
MISCELLANEOUS	1,093,429	504,536		94,000	6,000		367,893	121,000
TOTAL REVENUES excluding TRANSFERS	91,332,924	24,251,073	1,183,700	22,830,559	11,760,514	0	27,409,121	3,897,957
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	2,386,393	2,386,393						
TRANSFERS IN - GASOLINE TAX	300,000	300,000						
TRANSFERS IN - CAPITAL PROJECTS	28,887,666				25,414,038		3,473,628	
TRANSFERS IN - OTHER	6,401,311	828,250		30,473		505,588		5,037,000
INTRA-FUND TRANSFERS IN	4,454,108						4,454,108	
TOTAL REVENUES	133,762,402	27,765,716	1,183,700	22,861,032	37,174,552	505,588	35,336,857	8,934,957

FY 2023-24 Annual Budget

Budget Summary - All Operating Funds Summary - Expenditures

All Operating Funds Summary - Expenditures

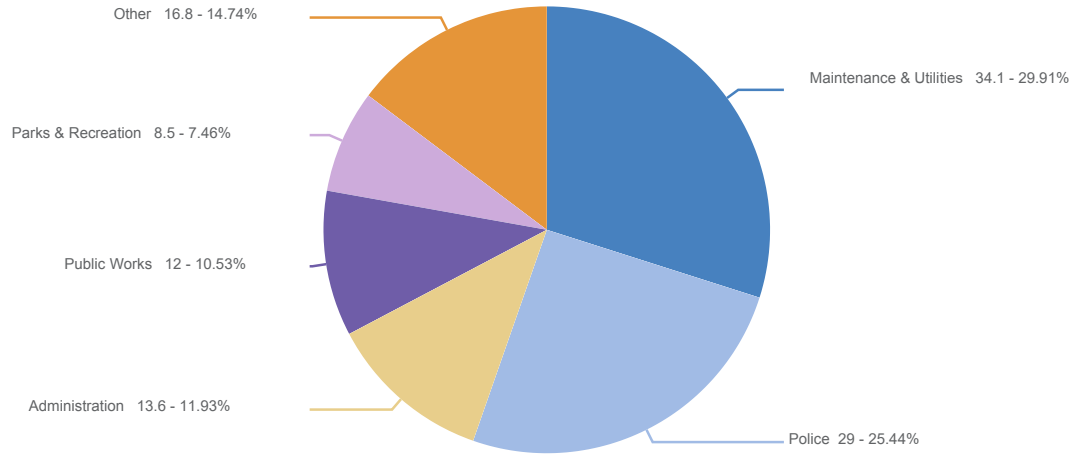
	TOTAL ALL FUNDS	GENERAL FUND	DEVELOPER PROJECTS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
ADMINISTRATION								
CITY COUNCIL	279,361	279,361						
CITY MANAGER	964,048	964,048						
CITY CLERK	505,142	505,142						
CITY ATTORNEY	676,500	290,000						386,500
HUMAN RESOURCES	647,457	647,457						
RISK MANAGEMENT	1,110,468	1,110,468						
COMMUNICATIONS	356,574	356,574						
ADMINISTRATION TOTAL	4,539,550	4,153,050	-	-	-	-	-	386,500
FINANCE								
FINANCE	1,285,816	1,285,816						
INFORMATION SYSTEMS	969,611							969,611
UTILITY BILLING	645,274	645,274						
FINANCE TOTAL	2,900,701	1,931,090	-	-	-	-	-	969,611
POLICE/SHERIFF								
	9,577,815	9,404,565		173,250				
MAINTENANCE & UTILITIES								
MAINTENANCE & UTILITIES ADMINISTRATION	249,276	249,276						
PARKS MAINTENANCE	1,565,354	1,565,354						
FLEET OPERATIONS	780,478							780,478
BUILDING MAINTENANCE	977,334							977,334
WATER TREATMENT PLANT	2,088,189					2,088,189		
WATER DISTRIBUTION	1,536,149					1,536,149		
WW TREATMENT PLANT	1,952,137					1,952,137		
WW COLLECTIONS	835,861					835,861		
WW ENVIRONMENTAL COMPLIANCE	856,655					856,655		
RECYCLED WATER	688,025					688,025		
MAINTENANCE & UTILITIES TOTAL	11,529,458	1,814,630	-	-	-	-	7,957,016	1,757,812
PUBLIC WORKS								
PUBLIC WORKS ADMINISTRATION	687,651	687,651						
CAPITAL PROJECTS ADMIN	1,022,385	1,022,385						
STREETS & ROADS	1,103,886	800,886		303,000				
STORM DRAIN/MEASURE A	896,063	451,063		445,000				

	TOTAL ALL FUNDS	GENERAL FUND	DEVELOPER PROJECTS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
COMMUNITY DEVELOPMENT								
PLANNING	902,468	580,337		196,244	125,887			
ECONOMIC DEVELOPMENT	50,000	50,000						
HOUSING SERVICES	340,666	175,767		164,899				
BUILDING & SAFETY	1,232,080	1,232,080						
DEVELOPER PROJECT ENGINEERING	1,101,000		1,101,000					
COMMUNITY DEVELOPMENT TOTAL	3,626,214	2,038,184	1,101,000	361,143	125,887	-	-	-
PARKS & RECREATION								
PARKS & RECREATION ADMINISTRATION	644,563	644,563						
RECREATION PROGRAMS	665,381	665,381						
SPORTS/FITNESS PROGRAMS	185,961	185,961						
AQUATICS PROGRAMS	589,532	589,532						
ADULT ACTIVITY CENTER	99,639	99,639						
FACILITY RENTALS	197,280	197,280						
OPEN SPACE	149,305	149,305						
COMMUNITY EVENTS	98,900	98,900						
PARKS & RECREATION TOTAL	2,630,561	2,630,561	-	-	-	-	-	-
NON DEPARTMENTAL	15,740,325	6,992,632		16,000			8,705,900	25,793
DEBT SERVICE	2,459,847	505,588				505,588	932,099	516,572
PARKS & OPEN SPACE	24,750			24,750				
LIGHTING LANDSCAPING DISTRICT	917,794			917,794				
CAPITAL PROEJCTS	68,146,804	-		23,636,314	30,044,995		13,578,802	886,693
TOTAL BUDGET	126,134,678	32,763,159	1,101,000	25,877,251	30,170,882	505,588	31,173,817	4,542,981

FY 2023-24 Annual Budget

Budget Summary - Staffing

FY2023-24 Staffing



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By Department in 2024

Staffing by Department and Division

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Administration			
City Council	5.00	5.00	5.00
City Manager	3.00	3.00	3.40
City Clerk	2.00	2.00	2.00
Communications	1.00	1.00	1.00
Human Resources	2.00	2.00	2.20
Administration Total	13.00	13.00	13.60
Finance			
Finance	3.51	2.71	4.65
Utility Billing	3.80	4.75	3.40
Finance Total	7.31	7.46	8.05
Police			
City Staff	2.70	2.00	2.00
Sheriff's Contract	24.00	26.00	27.00
Police / Sheriff Total	26.70	28.00	29.00
Maintenance & Utilities			
Maintenance & Utilities Administration	0.90	1.30	1.20
Parks Maintenance	5.40	5.70	4.30
Water Treatment Plant	6.00	6.05	5.90
Water Distribution	5.25	5.50	6.50
Water-Non-Departmental	1.05	1.05	1.05
Wastewater Treatment Plant	6.00	4.75	5.20
Collections	3.25	4.50	4.50
Solid Waste Management	2.00	3.90	2.10
Wastewater Non-Departmental	1.05	1.05	1.05
Recycled Water	-	0.30	2.30
Maintenance & Utilities Total	30.90	34.10	34.10

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Public Works			
Public Works Administration	2.00	2.00	2.00
Capital Projects	3.00	4.00	4.00
Streets Maintenance	2.70	2.50	2.50
Storm Drainage	3.70	2.50	2.50
City Engineer	1.50	1.00	1.00
Public Works Total	12.90	12.00	12.00
Community Development			
Planning	2.40	2.20	2.20
Housing Services	0.10	0.10	0.10
Building & Safety	3.00	2.70	2.70
Community Development Total	5.50	5.00	5.00
Parks & Recreation			
Parks & Recreation Administration	2.00	2.00	2.00
Recreation Programs	4.00	4.00	4.00
Aquatics Programs	1.60	1.50	1.50
Facility Rentals	-	0.50	0.50
Open Space	-	0.50	0.50
Park & Recreation Total	7.60	8.50	8.50
Non Departmental			
Non Departmental	1.89	1.44	1.00
Non Departmental Total	1.89	1.44	1.00
Internal Services			
Building Maintenance	1.05	1.20	1.20
Fleet Operations	1.05	1.20	1.20
Information Systems	0.10	0.10	0.35
Internal Services Total	2.20	2.50	2.75
Total Staffing	108.00	112.00	114.00

Staffing by Position and Department

Position	Department							Total FTE	
	Administration	Finance	Police	Utilities & Maintenance	Public Works	Community Development	Parks & Recreation		Non-Departmental
Accounting Assistant I		1.00							1.00
Accounting Assistant II		1.00							1.00
Accounting Assistant III		2.00							2.00
Accounting Technician		1.00							1.00
Administrative Clerk I									-
Administrative Clerk II				1.00			1.00		2.00
Administrative Clerk III									-
Administrative Technician				1.00	1.00	1.00	1.00		4.00
Aquatics Supervisor									-
Assistant City Manager	1.00								1.00
Bldg. Maint. Worker				1.00					1.00
City Clerk	1.00								1.00
City Manager	1.00								1.00
Civil Eng Tech II					1.00				1.00
Code Enforcement Off						1.00			1.00
Community Dev Director						1.00			1.00
Deputy City Clerk	1.00								1.00
Engineer II					1.00				1.00
Engineer III					-				-
Engineering Technician					1.00				1.00
Environmental Services Manager				1.00					1.00
Environmental Specialist I				3.00					3.00
Environmental Specialist III				-					-
Executive Assistant to the City Manager	1.00								1.00
Finance Director		1.00							1.00
Finance Manager		1.00							1.00
Fire Executive Assistant								1.00	1.00
HR Assistant	1.00								1.00
HR Officer II	1.00								1.00
Lab Analyst				1.00					1.00
Maint and Utilities Dir				1.00					1.00
Maintenance Supervisor				3.00	1.00				4.00
Maintenance Worker I				10.00	1.00				11.00
Maintenance Worker II				1.00	2.00				3.00
Maintenance Worker III				1.00	1.00				2.00
Management Analyst II	1.00	1.00							2.00
Management Fellow	1.00								1.00
Mechanic				1.00					1.00
P&O Space Proj Coord									-
P&R Director									-
Perm# Technician						1.00			1.00
Plant Maint Mechanic I				1.00					1.00
Plant Maint Mechanic II				1.00					1.00
Plant Operator Apprentic									-
Plant Operator I				3.00					3.00
Plant Operator III				4.00					4.00
Police Technician			2.00						2.00
Public Works Superintend				1.00					1.00
PW Director					1.00				1.00
Recreation Coordinator							2.00		2.00
Recreation Manager							1.00		1.00
Recreation Supervisor							2.00		2.00
Senior Civil Engineer					2.00				2.00
Senior Maintenance Worker				1.00					1.00
Senior Planner						1.00			1.00
Sustainability Coordinator									-
Wastewater Operations Mg				1.00					1.00
Water Systems Manager				1.00					1.00
Grand Total FTE	9.00	8.00	2.00	38.00	12.00	5.00	7.00	1.00	82.00
								Council	5.00
								Police Contract	27.00
									114.00

FY 2023-24 Annual Budget

Budget Summary - Transfers and Support Services Cost Allocations

Transfers are budgeted in City Accounts as summarized in the table below for:

1. General Fund support service activities including Finance, Human Resources, etc. This is explained in the support service cost allocations section.
2. Debt service expenses which are funded from the General Fund, Civic Facilities, and Enterprise Funds.
3. Street Maintenance, Lighting and Landscaping Assessment District Administration, Storm Water, and other expenses paid from one fund and reimbursed from a Special Revenue Fund.
4. Various program expense reimbursements from grant funds, etc.
5. Five new Internal Service Funds established for FY 23-24 incurring a one-time transfer from the General Fund.

Summary of Interfund Transfers

	General Fund	Debt Service	Special Revenue	Enterprise Funds	Capital Projects Funds	Internal Service Funds	Total
Transfers In:							
Support Service Charges	(2,386,393)						\$ (2,386,393)
City Attorney	(220,000)						(220,000)
Measure A Reimb	(435,000)						(435,000)
Capital Projects				(7,548,491)	(25,414,036)		(32,962,527)
COPS Subvention	(173,250)						(173,250)
Gas Tax	(300,000)						(300,000)
Debt Service		(505,588)		(379,245)			(884,833)
LLAD	-						-
Internal Service Funds						(5,037,000)	(5,037,000)
	\$ (3,514,643)	\$ (505,588)	\$ -	\$ (7,927,736)	\$ (25,414,036)	\$ (5,037,000)	\$ (42,399,003)
Transfers Out:							
Support Services				2,386,393			\$ 2,386,393
Legal Services			10,000	210,000			220,000
Measure A			435,000				435,000
Gas Tax			300,000				300,000
COPS Subvention			173,250				173,250
Capital Projects			23,440,414	5,933,922	2,701,498	886,693	32,962,527
Debt Service	505,588			379,245			884,833
LLAD							-
Internal Service Funds	5,037,000						5,037,000
	\$ 5,542,588	\$ -	\$ 24,358,664	\$ 8,909,560	\$ 2,701,498	\$ 886,693	\$ 42,399,003

The budget includes cost allocations between the General Fund and other Funds for various support services detailed in the table below. Service costs allocated to the Internal Service Funds (Building Maintenance, Fleet Maintenance, Information Technology, and Legal Services) are budgeted in those funds as expenses and recorded as contra-expenses in the General Fund.

Summary of Support Services Transfers

	Transfers In	Transfers Out		
	Total Support Service	Water Enterprise	Wastewater Enterprise	Recycled Water Enterprise
Support Services:				
Human Resources	\$ (213,705)	93,932	\$ 96,726	\$ 23,047
Risk Management	\$ (481,432)	228,058	210,685	42,689
Finance	\$ (1,370,411)	1,182,492	187,919	\$ -
Utility Billing	\$ (647,764)	323,882	323,882	-
Utilities & Maintenance Administration	\$ (190,900)	83,900	86,400	20,600
Public Works Administration	\$ (482,181)	211,939	218,242	52,000
TOTALS	\$ (3,386,393)	2,124,203	\$ 1,123,854	\$ 138,336

FY 2023-24 Annual Budget

Budget by Fund - General Fund & Major Revenue Analysis

General Fund Revenues By Category

	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ESTIMATED ACTUALS	FY 2023-24 PROPOSED BUDGET
PROPERTY TAX				
PROPERTY TAX - CURRENT SECURED	8,830,459	9,303,750	9,800,000	10,162,060
PROPERTY TAX - CURRENT UNSECURED	292,576	309,564	327,046	340,000
SUPPLEMENTAL PROPERTY TAX	154,167	263,737	250,000	345,000
PRIOR YEAR PROPERTY TAX	195,017	183,329	168,289	180,000
HOMEOWNER'S EXEMPTION	31,705	31,741	32,758	35,000
PROP TAX IN LIEU OF VLF	1,754,366	1,852,162	1,976,000	2,039,508
PROPERTY TRANSFER TAX	90,539	249,757	167,000	225,000
PROPERTY TAX TOTAL	11,348,829	12,194,040	12,721,093	13,326,568
SALES & USE TAX				
	2,848,230	3,095,329	5,890,000	4,520,000
TRANSIENT OCCUPANCY TAX				
	885,394	1,643,934	1,560,000	1,904,000
OTHER TAXES				
TOURIST BUSINESS IMPROVEMENT DISTRICT TAX	1,543	2,503	3,150	3,600
BUSINESS LICENSE TAX	181,002	201,153	186,000	221,000
ADMISSIONS TAX - CARDROOM	103,294	322,316	375,000	360,000
BUSINESS LIC PROCESSING	33,731	35,559	36,300	38,000
OTHER TAXES TOTAL	319,570	561,531	600,450	622,600
FRANCHISE FEES				
FRANCHISE - NATURAL GAS	55,271	62,446	63,000	86,520
FRANCHISE - ELECTRICITY	221,082	222,436	280,000	288,000
FRANCHISE - CABLE TV	273,714	281,224	283,000	291,000
FRANCHISE - SOLID WASTE	264,630	273,448	343,700	468,000
FRANCHISE FEES TOTAL	814,697	839,554	969,700	1,133,520
LICENSES AND PERMITS				
PERMITS - BUILDING	316,601	427,955	806,327	850,000
PERMITS - HOME OCCUPATION	3,616	3,540	6,170	4,000
PERMITS - PLANNING	3,933	4,505	3,000	3,600
PERMITS - GRADING	354	21,803	12,759	-
PERMITS - OVERSIZE / WEIGHT	4,720	5,454	4,000	5,500
PERMITS - ENCROACHMENT	32,986	42,047	61,138	8,700
PERMITS - DISCRETIONARY	294	498	553	600
LATE PENALTIES/INTEREST	-	-	-	15,000
LICENSES AND PERMITS TOTAL	362,504	505,802	893,947	887,400
FINES, FORFEITURES, AND PENALTIES				
FINES AND FORFEITURES	62,141	82,982	57,405	93,000
TOWING FEES	0	0	10,725	15,500
UTILITY LATE PENALTIES / INTEREST	8,101	19,344	15,000	0
FINES, FORFEITURES, AND PENALTIES TOTAL	70,242	102,326	83,130	108,500
INTERGOVERNMENTAL				
GRANTS - FEDERAL	0	3,000	0	0
GRANTS - OTHER	60,614	34,758	22,500	22,500
MOTOR VEHICLE LICENSE FEES	15,283	24,032	20,000	20,600
MANDATED COSTS (SB90) REIMBURSEMENT	6,847	0	16,223	15,000
INTERGOVERNMENTAL TOTAL	82,744	61,790	58,723	58,100

	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ESTIMATED ACTUALS	FY 2023-24 PROPOSED BUDGET
CHARGES FOR SERVICES				
PLAN & MAP CHECK	193,870	197,957	214,300	327,000
GENERAL PLAN UPDATE FEE	10,650	17,700	0	0
CHARGES FOR SERVICES - OTHER	386,486	676,217	838,280	927,500
CONTRACT CLASSES	9,785	73,575	127,453	141,860
EDUCATION INSTRUCTION	0	5,892	5,500	4,200
TRIPS & EXCURSIONS	0	0	1,152	3,160
PROGRAM FEES	0	0	26,250	9,100
SPORTS PROGRAM	144	28,417	32,000	38,156
AQUATIC CONTRACT CLASSES	460	5	0	0
SWIM LESSONS	19,316	63,307	90,000	90,000
SWIM LESSONS - PRIVATE	0	23,137	0	0
SWIM FITNESS	15,098	10,794	10,000	8,500
SWIM OPEN	3,790	3,343	13,000	15,000
WATER AEROBICS	17,719	27,394	28,716	25,000
SPECIAL EVENT	0	2,155	0	1,210
DAY CAMP FEES	0	0	0	77,100
PLAN REVIEW	245,277	166,088	167,500	42,300
CHARGES FOR SERVICES - OTHER PW DEVELOPMENT	50,872	52,644	0	0
CHARGES FOR SERVICES - LEGAL	211,396	303,107	125,350	213,900
CHARGES FOR SERVICES TOTAL	1,164,863	1,651,732	1,679,501	1,923,986
INVESTMENT EARNINGS (INTEREST AND RENTS)				
INTEREST - INVESTMENTS	-189,439	-1,111,592	87,184	100,000
LEASE - CELL TOWER SITES	72,393	76,987	85,000	87,550
LEASE - CITY HALL OFFICES	168,028	152,278	185,000	126,300
RENTALS / LEASES - OTHER	13,759	43,567	29,350	62,874
RENTALS - AQUATIC CENTER	26,139	6,181	30,000	6,000
RENTALS - ADULT ACTIVITY CENTER	0	0	53,500	58,839
RENTALS - GARDEN	1,400	1,560	1,500	4,000
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	92,280	(831,019)	471,534	445,563
MISCELLANEOUS				
CONTRIBUTIONS & DONATIONS	250	12,830	55,000	0
INSURANCE REIMBURSEMENTS	11,456	3,974	30,000	30,000
MISCELLANEOUS REVENUES - OTHER	349,460	489,047	482,864	474,536
PROCEEDS OF SALE	10,000	10,000	0	0
MISCELLANEOUS TOTAL	371,166	515,851	567,864	504,536
TRANSFERS IN				
INTERFUND TRANSFERS FOR SUPPORT SERVICES	1,486,363	1,529,924	1,899,153	2,386,393
TRANSFER IN FROM GAS TAX	300,000	300,000	300,000	300,000
TRANSFERS IN FOR CAPITAL IMPROVEMENT PROJECTS	416,398	163,491	0	0
TRANSFER IN FROM WATER OPERATIONS	47,846	57,195	260,000	160,000
TRANSFER IN FROM WASTEWATER OPERATIONS	8,706	2,394	80,000	-
TRANSFER IN FROM MEASURE A	373,200	380,737	535,000	445,000
TRANSFER IN FROM OTHER FUNDS	-	-	281,212	223,250
TRANSFERS IN TOTAL	2,632,513	2,433,741	3,355,365	3,514,643
TOTAL GENERAL FUND REVENUES	20,993,032	22,774,611	28,851,307	28,949,416

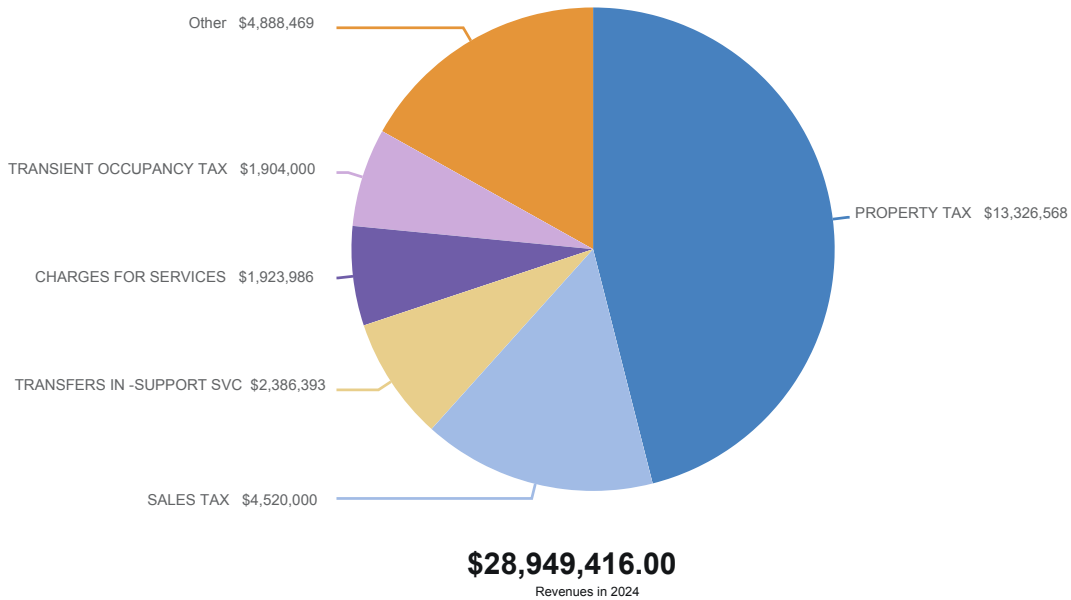
Analysis of Major General Fund Revenues

Forecasting revenue sources is critical to the budget process and is necessary to ensure comprehensive decisions regarding service delivery. City residents depend on the core services the General Fund provides - which are funded through a variety of general taxes. However, forecasting can be problematic as estimating revenues is more of an art than a science. The Fiscal Year 2023-24 budget process proved to be difficult to forecast based on the quickly changing dynamics of inflation, international conflict and its impact on oil prices, and the aftereffects of the COVID-19 Pandemic. Staff has implemented an outlook based on current expert opinions and consultant estimates. Our projection assumes a relatively flat economy in the next year, but continued strong development growth in the City.

Formulating the most accurate revenue projections involves the study of patterns and trends from previous years, actual historical data, and economic factors affecting each particular revenue source including home sales, assessed valuation trends, unemployment rates, the impact of regional economic forces, planned developments, hotel/motel development, occupancy rate trends, travel and tourism trends, retail/commercial activity, consumer trends, and population growth.

The General Fund is used to account for most of the day-to-day operations of the City, except for Water, Wastewater, and Recycled Water operations. Major revenue sources include property taxes, sales taxes, transient occupancy taxes, franchise taxes, other taxes, other revenues, and interfund transfers.

**General Fund
Revenues At-A-Glance**

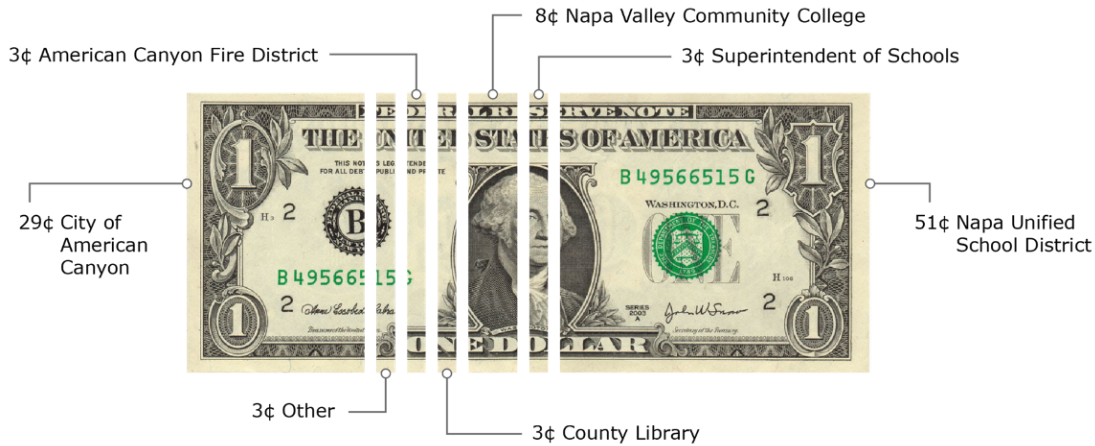


Property Taxes

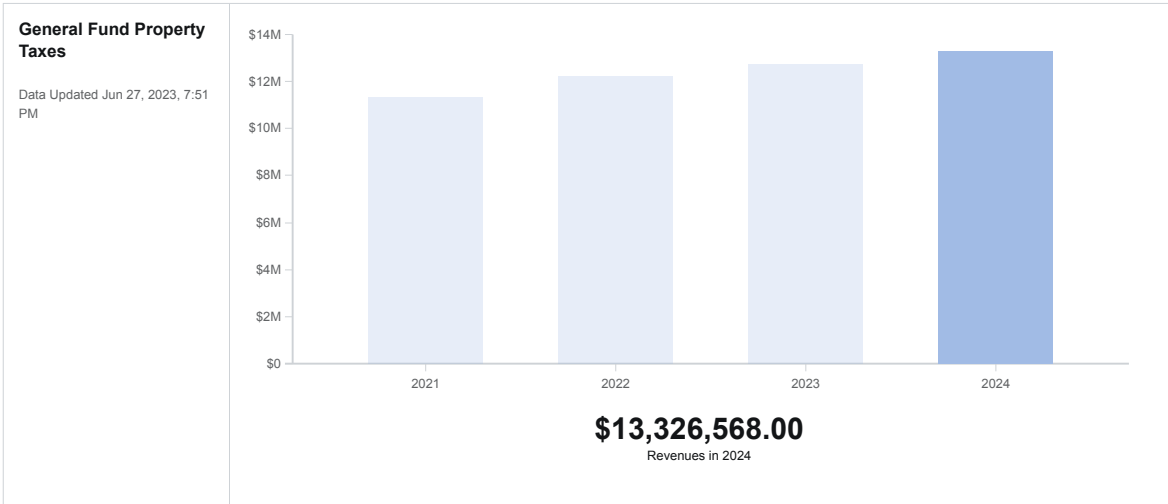
Property Taxes comprise \$13.3 million or 46% of total General Fund budgeted revenues for Fiscal Year 2023-24 and are the single largest source of the City's discretionary revenues. Property tax is derived from the 1% levy on the assessed valuation of real property within the City. The City receives about \$0.29 cents of every dollar collected.

Proposition 13, passed by voters in 1978, capped property tax rates at 1% of assessed valuation and limits increases in property taxes by providing for a growth factor not to exceed 2% per year. The exception to this limit growth factor is when a property is sold, at which time it is assessed at the current market value. Property taxes received include the City's share of the 1% levy plus unsecured and supplemental taxes.

The picture below shows the allocation of property tax dollars for citizens of American Canyon. The graph below that shows the property tax revenues realized by the City since Fiscal Year 2013-14 as well as the Fiscal Year 2022-23 estimates and Fiscal Year 2023-24 budgeted property tax revenues.



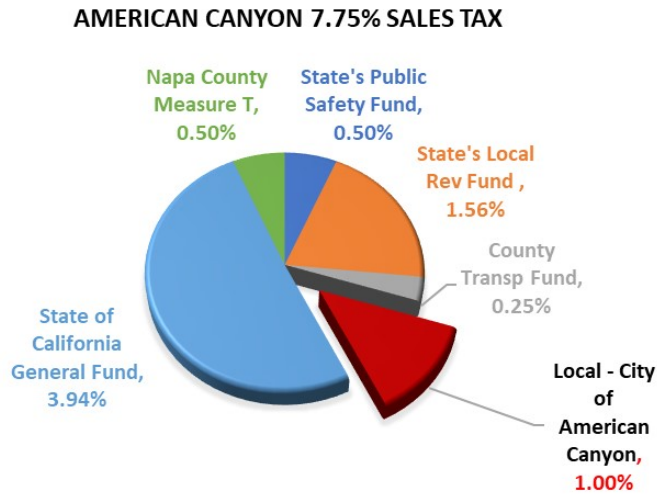
Property Tax values for Fiscal Year 2022-23 are projected to grow by approximately 3.8% over the prior year. Assessed values for Fiscal Year 2022-23 were set as of January 1, 2023, and are based on assessed value growth, sales, and new construction that occurred during 2022. The real estate market was still strong through the summer of 2022 and has gradually receded the second half of 2022 as a result of low inventory and much higher interest rates. However robust growth in the City have kept property tax growth high with many new developments anticipated to become occupied in 2023. Reductions in real estate valuations may trigger Proposition 8 recapture limitations, which could have a prolonged impact on recovery. In consultation with the City's property tax consultant, we have projected moderate growth in property tax revenues for the next three years as large development projects are completed, followed by a tapering back to historical growth rate of 2% for future years.



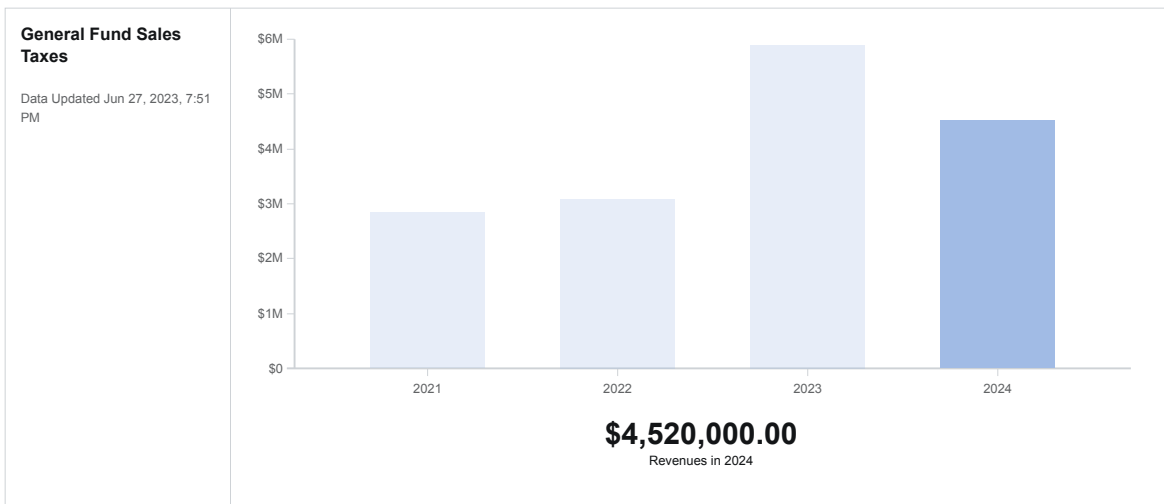
Sales Taxes

Sales Taxes comprise \$4.5 million or 15.6% of total General Fund budgeted revenues for Fiscal Year 2023-24 and are the second largest source of discretionary revenue. The allocation of the current 7.75% sales tax rate is indicated in the pie chart below. The City of American Canyon receives one cent in sales tax for every eligible dollar spent in the City.

Also, the half percent Measure T sales tax that is assessed throughout Napa County benefits the City by funding road repair projects. Measure T funding is accounted for in a Special Revenue Fund. As an example, the sales tax rate in the City of American Canyon is 7.75%. A \$1,000 taxable sale would result in \$77.50 total sales tax and the City would receive \$10.00 as its share of the tax.



Sales taxes are economically driven and are more volatile than Property Taxes. Based on projections from our consultant, we expect sales tax to grow by about \$130,000 (excluding the onetime sales tax recovery of \$1.5 million in FY23). Anticipated growth of approximately 4% the next three fiscal years and then returning to a more moderated 2% thereafter.



Transient Occupancy Taxes

Transient Occupancy Taxes (TOT) has grown as a share of General Fund discretionary revenues over the years. TOT felt the impact of the COVID-19 Pandemic harder than any other revenue source. There was a strong rebound in Fiscal Year 2021-22, with smaller growth in Fiscal Year 2022-23 and we are forecasting a moderated increase for the coming fiscal year with the anticipated opening of the city's 4th hotel. There are multiple hotels expected to open over the course of the next 2-4 years, which will add to the strength of this revenue stream. The Countywide Tourism Business Improvement District (TBID) has increased marketing efforts in recent years, which has helped increase bookings.



Franchise Taxes

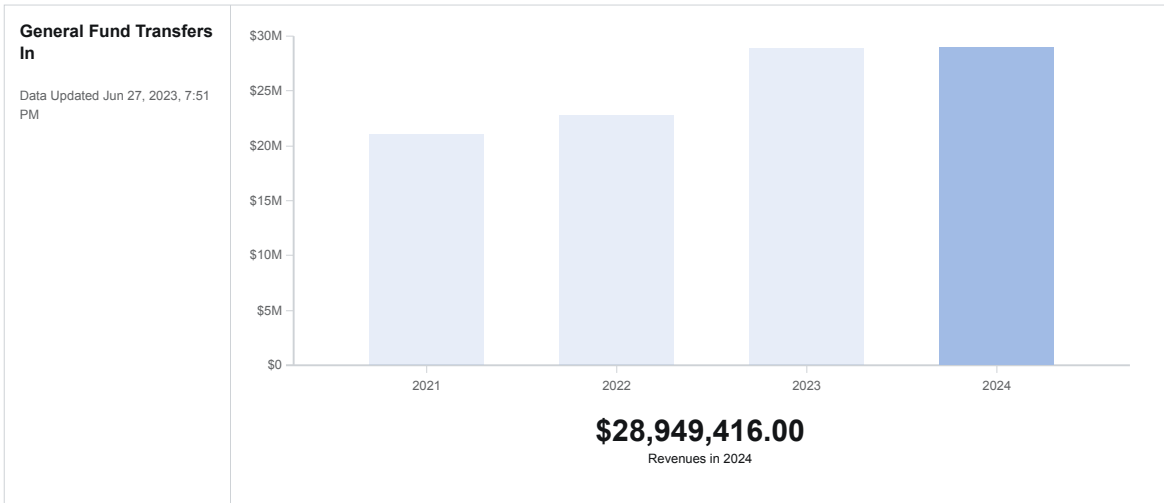
Franchise Taxes are collected according to franchise agreements with businesses that provide electricity, natural gas, cable television, and solid waste to residents of American Canyon. These payments to the City are considered a "rent" or "toll" for the use of the streets and city rights of way.

Franchise taxes have proven to be relatively stable for years. Based on historical trends we are expecting approximately \$1.1 million from this revenue source in Fiscal Year 2023-24. We have forecast a softening in our model for cable television franchise receipts due to the increase of streaming-only households.



Interfund Transfers

Interfund Transfers comprise \$3.5 million or 12.1% of budgeted General Fund revenues. This represents a major portion of the fund's resources. These transfers consist of support services transfers from the Water, Wastewater, and Recycled Water Enterprise funds and transfers for reimbursement of qualifying expenditures. Support services the General Fund provides include various administrative and service activities that are charged to the enterprise funds based on an appropriate allocation methodology for the individual services provided. Other transfers would normally include reimbursements for storm water expenses, street maintenance, and capital projects administration.



General Fund Expenditures and Transfers

	FY 2020-21 ACTUALS	FY 2021-22 ACTUALS	FY 2022-23 ESTIMATED ACTUALS	FY 2023-24 RECOMMENDED BUDGET
GENERAL GOVERNMENT				
110 CITY COUNCIL	167,912	173,498	199,849	279,361
120 CITY MANAGER	700,297	820,923	935,731	964,048
130 CITY CLERK	493,391	466,796	540,298	505,142
140 CITY ATTORNEY	157,686	497,152	589,587	290,000
150 HUMAN RESOURCES	323,880	398,241	611,702	647,457
160 RISK MANAGEMENT	528,063	682,881	901,443	1,110,468
620 ECONOMIC DEVELOPMENT	50,000	50,000	50,000	50,000
760 COMMUNICATIONS	265,510	313,335	348,243	356,574
210 FINANCE	700,718	882,936	1,252,261	1,285,816
230 UTILITY BILLING	510,174	546,392	666,992	645,274
810 NON DEPARTMENTAL	1,477,946	1,804,889	1,693,517	6,992,632
830 DEBT SERVICE	54,670	139,180	133,737	505,588
450 CAPITAL PROEJCTS	0.01	0	67,790	0
GENERAL GOVERNMENT TOTAL	5,430,247	6,776,223	7,991,150	13,632,360
310 POLICE/SHERIFF	7,375,323	7,975,111	8,322,285	9,404,565
MAINTENANCE & UTILITIES				
MAINTENANCE & UTILITIES ADMINISTRATION				
540 PARKS MAINTENANCE	1,236,371	1,122,766	1,669,108	1,565,354
545 SOLID WASTE	0	9,854	35,020	18,000
MAINTENANCE & UTILITIES TOTAL	1,236,371	1,132,620	1,704,128	1,583,354
PUBLIC WORKS				
PUBLIC WORKS ADMINISTRATION				
515 CAPITAL PROJECTS ADMIN	485,400	631,305	883,382	1,022,385
520 STREETS & ROADS	612,350	775,834	853,660	800,886
525 STORM DRAIN/MEASURE A	359,468	380,894	395,223	451,063
650 CITY ENGINEER	222,592	227,232	289,819	312,874
PUBLIC WORKS TOTAL	2,173,270	2,677,515	3,258,994	3,524,135
COMMUNITY DEVELOPMENT				
610 PLANNING	616,359	447,092	930,213	580,337
630 HOUSING SERVICES	37,951	30,470	172,466	175,767
640 BUILDING & SAFETY	588,963	791,447	1,011,521	1,232,080
660 DEVELOPER PROJECT ENGINEERING	563,192	868,802	859,000	1,101,000
COMMUNITY DEVELOPMENT TOTAL	1,806,465	2,137,811	2,973,200	3,089,184
PARKS & RECREATION				
710 PARKS & RECREATION ADMINISTRATION	538,210	550,326	570,348	644,563
720 RECREATION PROGRAMS	456,021	602,471	785,274	665,381
725 SPORTS/FITNESS PROGRAMS	0	0	0	185,961
730 AQUATICS PROGRAMS	415,780	396,624	536,048	589,532
740 ADULT ACTIVITY CENTER	96,887	124,257	91,451	99,639
770 FACILITY RENTALS	50,942	19,723	93,316	197,280
780 OPEN SPACE	0	0	80,361	149,305
790 COMMUNITY EVENTS	0	0	139,411	98,900
PARKS & RECREATION TOTAL	1,557,840	1,693,401	2,296,209	2,630,561
TOTAL BUDGET	19,579,516	22,392,681	26,545,966	33,864,159

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Budget by Fund - Special Revenue Funds (210 to 220)

Fund 210 - Storm Drain/Measure A

The Measure A/Storm Drain Fund accounts for the proceeds and qualifying storm drain related expenditures of a special half cent sales tax approved by the voters in 1998. The special tax ended in 2018.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 37,668	\$ -76,460	\$ 52,458	\$ 99,000
▸ SALES TAX	0	4,408	0	0
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	37,668	-80,868	52,458	99,000
▾ EXPENSES	373,200	380,737	750,000	1,459,833
▸ SUPPLIES AND SERVICES	0	0	0	195,900
▸ TRANSFERS OUT - CAPITAL PROJECTS	0	0	215,000	818,933
▸ TRANSFERS OUT - OTHER	373,200	380,737	535,000	445,000
Revenues Less Expenses	\$ -335,532	\$ -457,198	\$ -697,542	\$ -1,360,833

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	\$ 7,036,224	\$ 6,579,026	\$ 5,881,484	\$ 4,520,651
Total	\$ 7,036,224	\$ 6,579,026	\$ 5,881,484	\$ 4,520,651

Fund 211 - Measure T

Measure T fund is the voter approved 1/2 cent sales tax which accounts for the maintenance, reconstruction, and/or rehabilitation of streets, roads, and transportation infrastructure within the public right-of-way including but not limited to: sidewalks, curb and gutters, curb ramps, lighting, traffic, signage, striping, and local roadway drainage.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 1,225,293	\$ 1,890,535	\$ 1,603,842	\$ 1,817,000
▶ SALES TAX	1,218,056	1,880,971	1,600,000	1,760,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	7,238	9,564	3,842	57,000
▼ EXPENSES	1,143,254	29,721	1,864,495	2,326,594
▶ TRANSFERS OUT - CAPITAL PROJECTS	1,143,254	29,721	1,864,495	2,326,594
Revenues Less Expenses	\$ 82,039	\$ 1,860,814	\$ -260,653	\$ -509,594

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 1,703,014	\$ 3,563,829	\$ 3,303,176	\$ 2,793,582
Total	\$ 1,703,014	\$ 3,563,829	\$ 3,303,176	\$ 2,793,582

Fund 212 & 213 - Gas Tax & Road Maintenance and Rehabilitation Account (RMRA)

The Gas Tax fund accounts for proceeds and expenditures of gas tax revenue received under the California Streets and Highways Code.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 834,692	\$ 907,787	\$ 1,069,619	\$ 1,167,091
▸ INTERGOVERNMENTAL	829,625	901,573	1,066,337	1,138,091
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	5,067	6,214	3,282	29,000
▾ EXPENSES	303,697	312,003	891,000	1,231,874
▸ SUPPLIES AND SERVICES	0	1,946	249,000	3,000
▸ TRANSFERS OUT - CAPITAL PROJECTS	1,698	10,057	342,000	928,874
▸ TRANSFERS OUT - OTHER	301,999	300,000	300,000	300,000
Revenues Less Expenses	\$ 530,996	\$ 595,785	\$ 178,619	\$ -64,783

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	\$ 1,263,088	\$ 1,858,873	\$ 2,037,492	\$ 1,972,709
Total	\$ 1,263,088	\$ 1,858,873	\$ 2,037,492	\$ 1,972,709

Fund 215 - CalHome

The CalHome Grant fund accounts for housing rehabilitation loans (or purchase) of mobile homes to qualified applicants of low and very low income households to become or remain homeowners.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 232	\$ 20	\$ 306,034	\$ 60,090
▶ INTERGOVERNMENTAL	0	0	306,000	30,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	232	20	34	90
▶ MISCELLANEOUS	0	0	0	30,000
▼ EXPENSES	0	21,000	306,000	35,199
▶ SUPPLIES AND SERVICES	0	21,000	306,000	35,199
Revenues Less Expenses	\$ 232	\$ -20,980	\$ 34	\$ 24,891

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 26,481	\$ 5,501	\$ 5,535	\$ 30,426
Total	\$ 26,481	\$ 5,501	\$ 5,535	\$ 30,426

Fund 216 - Community Development Block Grand Loan Repayment

The Community Development Block Grant (CDBG) accounts for deferred loans and grants for housing rehabilitation. Qualified applicants with mobile and conventional homes receive assistance with emergency earthquake repairs to include mobile home tie downs. This grant is nearly all expended.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 10,613	\$ 5,203	\$ 57,599	\$ 800
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-12	29	12	800
▶ MISCELLANEOUS	1,169	5,174	57,587	0
▶ TRANSFERS IN - OTHER	9,455	0	0	0
▼ EXPENSES	0	0	0	80,751
▶ SUPPLIES AND SERVICES	0	0	0	80,751
Revenues Less Expenses	\$ 10,613	\$ 5,203	\$ 57,599	\$ -79,951

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 4,760	\$ 9,963	\$ 67,562	\$ -12,389
Total	\$ 4,760	\$ 9,963	\$ 67,562	\$ -12,389

Fund 217 - HOME

The HOME fund accounts for a deferred loan program to qualified applicants of mobile and conventional owner occupied homes for repairs and rehabilitation.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 213,190	\$ 85,592	\$ 500,028	\$ 63,400
▶ INTERGOVERNMENTAL	211,442	53,626	500,000	33,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-352	57	28	400
▶ MISCELLANEOUS	2,100	31,909	0	30,000
▼ EXPENSES	171,130	43,074	500,000	48,949
▶ SUPPLIES AND SERVICES	171,130	43,074	500,000	48,949
Revenues Less Expenses	\$ 42,060	\$ 42,518	\$ 28	\$ 14,451

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ -17,090	\$ 25,427	\$ 25,455	\$ 39,906
Total	\$ -17,090	\$ 25,427	\$ 25,455	\$ 39,906

Fund 218 - Citizen Option for Public Safety (COPS)

The State Supplemental Law Enforcement (COPS) Fund accounts for revenue granted from the State General Fund for Citizen Option for Public Safety program to provide supplemental public safety services for front line law enforcement including anti-gang, community prevention and juvenile programs.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 157,164	\$ 163,491	\$ 163,132	\$ 174,450
▶ INTERGOVERNMENTAL	156,726	163,372	163,000	173,250
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	438	120	132	1,200
▼ EXPENSES	157,123	163,491	163,000	173,250
▶ TRANSFERS OUT - OTHER	157,123	163,491	163,000	173,250
Revenues Less Expenses	\$ 42	\$ 0	\$ 132	\$ 1,200

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 4,650	\$ 4,650	\$ 4,782	\$ 5,982
Total	\$ 4,650	\$ 4,650	\$ 4,782	\$ 5,982

Fund 220 - Building Equity and Growth in Neighborhoods Program (BEGIN)

The Building Equity and Growth in Neighborhoods (BEGIN) Program Fund accounts for revenue granted from the California Department of Housing and Community Development to reduce local regulatory barriers to affordable homeownership housing and provide down-payment assistance loans to qualifying first-time low and moderate-income homebuyers.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	68,361	0	34,609	34,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	36	0	0	0
▶ MISCELLANEOUS	68,325	0	34,609	34,000
Revenues Less Expenses	68,361	0	34,609	34,000

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	73,274	73,274	107,883	141,883
Total	73,274	73,274	107,883	141,883

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Budget by Fund - Special Revenue Funds (230 to 282)

Fund 230 - Local/State Grants

This fund accounts for the management of state grants to fund the development and support of parks, trails, and public transportation needs.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 300,000	\$ 3,656,002	\$ 1,998,750	\$ 2,606,087
▶ INTERGOVERNMENTAL	300,000	3,656,002	1,998,750	2,606,087
▼ EXPENSES	1,020,082	3,698,887	1,341,736	2,748,706
▶ TRANSFERS OUT - CAPITAL PROJECTS	1,020,082	3,698,887	1,341,736	2,748,706
Revenues Less Expenses	\$ -720,081	\$ -42,885	\$ 657,014	\$ -142,619

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ -469,057	\$ -511,942	\$ 145,072	\$ 2,453
Total	\$ -469,057	\$ -511,942	\$ 145,072	\$ 2,453

Fund 240 - Federal Grants

This fund accounts for projects on Federal-aid highways, including the National Highway System and transit capital projects.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 800,570	\$ 267,343	\$ 6,500,000	\$ 8,665,920
▶ INTERGOVERNMENTAL	800,570	267,343	6,500,000	8,665,920
▼ EXPENSES	287,259	267,343	1,187,307	8,665,920
▶ SUPPLIES AND SERVICES	0	266,973	304,814	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	287,259	370	882,493	8,665,920
Revenues Less Expenses	\$ 513,311	\$ 0	\$ 5,312,693	\$ 0

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ -149,544	\$ -149,544	\$ 5,163,149	\$ 5,163,149
Total	\$ -149,544	\$ -149,544	\$ 5,163,149	\$ 5,163,149

Fund 252 - Newell Park Open Space Preserve

The Newell Open Space Fund accounts for the costs to maintain open space at the Newell Open Space. Revenues earned from this fund are from pasture rents from Holly Oak Ranch and Jameson Canyon Ranch.

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 6,933	\$ 7,371	\$ 7,067	\$ 4,000
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	6,933	7,371	7,067	4,000
▸ EXPENSES	10,267	0	14,100	16,750
Revenues Less Expenses	\$ -3,334	\$ 7,371	\$ -7,033	\$ -12,750

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	\$ 237,030	\$ 244,401	\$ 237,368	\$ 224,618
Total	\$ 237,030	\$ 244,401	\$ 237,368	\$ 224,618

Fund 254 - La Vigne Open Space Maintenance

The La Vigne Open Space Fund accounts for the costs to maintain open space at the La Vigne Open Space. Shea Homes paid \$162K as part of the terms and conditions of the Open Space Easement.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 934	\$ 639	\$ 421	\$ 1,442
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	934	639	421	1,442
▼ EXPENSES	4,568	3,232	7,600	8,000
▶ SUPPLIES AND SERVICES	4,568	3,232	7,600	8,000
Revenues Less Expenses	\$ -3,633	\$ -2,593	\$ -7,179	\$ -6,558

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 177,618	\$ 175,025	\$ 167,846	\$ 161,288
Total	\$ 177,618	\$ 175,025	\$ 167,846	\$ 161,288

Funds 261 (Zone 1), 262 (Zone 2), 263 (Zone 3) - Lighting and Landscaping Assessment District

The Lighting & Landscaping Assessment District funds account for the maintenance expenses of the properties in all 3 zones which are paid for through property tax assessments placed on property owners' annual tax bill.

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 627,780	\$ 585,725	\$ 658,645	\$ 715,473
▸ PROPERTY TAX	614,294	610,302	640,500	647,000
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	13,486	-24,576	18,145	38,000
▸ TRANSFERS IN - OTHER	0	0	0	30,473
▾ EXPENSES	378,454	361,077	641,712	1,535,525
▸ SUPPLIES AND SERVICES	262,750	263,955	357,359	765,494
▸ UTILITIES	115,704	97,122	196,141	152,300
▸ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	617,731
▸ TRANSFERS OUT - OTHER	0	0	88,212	0
Revenues Less Expenses	\$ 249,326	\$ 224,649	\$ 16,933	\$ -820,052

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F02 FUND BALANCE - RESTRICTED	\$ 1,122,756	\$ 1,122,756	\$ 1,122,756	\$ 1,122,756
▸ F05 FUND BALANCE - UNASSIGNED	1,597,056	1,821,704	1,838,637	1,008,806
Total	\$ 2,719,812	\$ 2,944,461	\$ 2,961,394	\$ 2,131,563

Fund 275 - General Plan Update

This fund was established in FY 2020-21 and accounts for fees collected for the purpose of updating the City's general plan to meet the demand of new development.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 225,232	\$ 7,736	\$ 39,893	\$ 54,873
▶ CHARGES FOR SERVICES	2,342	6,913	39,444	54,273
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	200	823	449	600
▶ TRANSFERS IN - OTHER	222,691	0	0	0
▼ EXPENSES	0	129,895	195,865	193,244
▶ SUPPLIES AND SERVICES	0	129,895	195,865	193,244
Revenues Less Expenses	\$ 225,232	\$ -122,159	\$ -155,972	\$ -138,371

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 225,232	\$ 103,074	\$ -52,898	\$ -191,269
Total	\$ 225,232	\$ 103,074	\$ -52,898	\$ -191,269

Fund 280 - Cannabis Fund

This fund was established in FY 2018-19 and accounts for developer deposits and fees. The revenue reimburses the City for costs associated with reviewing proposals for Commercial Cannabis Business Permit and Conditional Use Permit applications.

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ -24	\$ 0	\$ 0	\$ 0
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	-24	0	0	0
▾ EXPENSES	0	3,500	5,000	3,000
▸ SUPPLIES AND SERVICES	0	3,500	5,000	3,000
Revenues Less Expenses	\$ -24	\$ -3,500	\$ -5,000	\$ -3,000

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	\$ -10,382	\$ -13,882	\$ -18,882	\$ -21,882
Total	\$ -10,382	\$ -13,882	\$ -18,882	\$ -21,882

Fund 282 - Legal Settlement

Accounts for legal settlements to be used for specific purposes or projects.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	422,768	1,522	779	7,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	268	1,522	779	7,000
▶ MISCELLANEOUS	422,500	0	0	0
EXPENSES	0	0	0	0
Revenues Less Expenses	422,768	1,522	779	7,000

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	422,768	424,290	425,069	432,069
Total	422,768	424,290	425,069	432,069

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Budget by Fund - Capital Projects Funds

Fund 310 - Parks Impact Fee

This fund accounts for monies collected to purchase and develop additional parks and to provide recreational opportunities.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 9,608	\$ 429,569	\$ 2,258,159	\$ 5,795,946
▸ CHARGES FOR SERVICES	3,146	424,323	2,255,211	5,769,946
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	6,462	5,247	2,948	26,000
▾ EXPENSES	15,217	1,833	885,883	1,946,230
▸ SUPPLIES AND SERVICES	0	0	134,783	165,783
▸ TRANSFERS OUT - CAPITAL PROJECTS	15,217	1,833	751,100	1,780,447
Revenues Less Expenses	\$ -5,609	\$ 427,737	\$ 1,372,276	\$ 3,849,717

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	\$ 1,254,070	\$ 1,681,807	\$ 3,054,083	\$ 6,903,799
Total	\$ 1,254,070	\$ 1,681,807	\$ 3,054,083	\$ 6,903,799

Fund 310 Transfer Out - Capital Projects

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PARKS & RECREATION					
(PR22-0100) SKATE PARK RELOCATION	\$708,000	\$0	\$0	\$0	\$0
(PR21-0100) PLAYGROUND REPLACEMENT PROJECT	\$476,980	\$0	\$0	\$0	\$0
(PR23-0100) MELVIN PARK IMPROVEMENTS	\$270,000	\$0	\$0	\$0	\$0
(PR13-0200) NEWELL OPEN SPACE	\$195,467	\$0	\$0	\$0	\$0
(PR23-0200) MELVIN TENNIS COURT IMPROVEMENTS	\$130,000	\$0	\$0	\$0	\$0
(PR23-0300) AQUATIC FACILITY IMPROVEMENTS	\$0	\$60,000	\$0	\$0	\$0
(PR24-0100) LINWOOD PARK IMPROVEMENTS	\$0	\$50,000	\$0	\$0	\$0
PARKS & RECREATION TOTAL	\$1,780,447	\$110,000	\$0	\$0	\$0
TOTAL	\$1,780,447	\$110,000	\$0	\$0	\$0

Fund 320 - Traffic Impact Fee

This fund accounts for monies collected to reduce the impact of additional traffic related to new development.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 1,264,567	\$ 1,317,674	\$ 1,420,393	\$ 2,109,235
▼ CHARGES FOR SERVICES	1,240,199	1,374,595	1,385,514	2,051,235
▶ R09 CHARGES FOR SERVICES - GEN GOV	1,240,199	1,374,595	1,385,514	2,051,235
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	24,369	-56,920	34,879	58,000
▼ EXPENSES	472,192	2,440,027	392,426	223,438
▶ SUPPLIES AND SERVICES	0	344,287	50,218	125,887
▶ DEBT SERVICE	0	2,072,431	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	472,192	23,309	342,208	97,551
Revenues Less Expenses	\$ 792,375	\$ -1,122,352	\$ 1,027,967	\$ 1,885,797

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F02 FUND BALANCE - RESTRICTED	\$ 396,418	\$ 396,418	\$ 396,418	\$ 396,418
▶ F05 FUND BALANCE - UNASSIGNED	4,203,087	3,080,735	4,108,702	5,994,499
Total	\$ 4,599,505	\$ 3,477,153	\$ 4,505,120	\$ 6,390,917

Fund 320 Transfer Out - Capital Projects

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
TRANSPORTATION					
(TR16-0703) GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$72,000	\$0	\$0	\$0	\$0
(TR16-0700) GREEN ISLAND RD RECON&WIDENING	\$25,551	\$0	\$0	\$0	\$0
TRANSPORTATION TOTAL	\$97,551	\$0	\$0	\$0	\$0
TOTAL	\$97,551	\$0	\$0	\$0	\$0

Fund 330 - Civic Impact Fee

This fund accounts for monies collected to provide civic facilities due to the impact of additional businesses and residences.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 69,466	\$ 137,092	\$ 677,159	\$ 1,096,889
▾ CHARGES FOR SERVICES	61,799	132,401	674,112	1,074,889
▶ R09 CHARGES FOR SERVICES - GEN GOV	61,799	132,401	674,112	1,074,889
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	7,666	4,691	3,047	22,000
▾ EXPENSES	284,024	0	0	0
▶ TRANSFER OUT - DEBT SERVICE	284,024	0	0	0
Revenues Less Expenses	\$ -214,558	\$ 137,092	\$ 677,159	\$ 1,096,889

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F02 FUND BALANCE - RESTRICTED	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
▶ F05 FUND BALANCE - UNASSIGNED	738,580	875,672	1,552,831	2,649,720
Total	\$ 1,238,580	\$ 1,375,672	\$ 2,052,831	\$ 3,149,720

Fund 340 - Affordable Housing

Affordable Housing Fund accounts for fees collected from developers in lieu of providing affordable housing services.

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 130,055	\$ 25,578	\$ 1,527,677	\$ 1,585,163
▾ CHARGES FOR SERVICES	118,159	22,104	1,527,424	1,576,163
▶ R09 CHARGES FOR SERVICES - GEN GOV	118,159	22,104	1,527,424	1,576,163
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	837	336	253	3,000
▶ MISCELLANEOUS	11,059	3,138	0	6,000
▾ EXPENSES	132,000	45,000	0	0
▶ SUPPLIES AND SERVICES	132,000	45,000	0	0
Revenues Less Expenses	\$ -1,945	\$ -19,422	\$ 1,527,677	\$ 1,585,163

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F01 FUND BALANCE - NONSPENDABLE	\$ 150,270	\$ 150,270	\$ 150,270	\$ 150,270
▶ F05 FUND BALANCE - UNASSIGNED	111,740	92,318	1,619,995	3,205,158
Total	\$ 262,010	\$ 242,588	\$ 1,770,265	\$ 3,355,428

Fund 370 - Zero Water Footprint

The Zero Water Footprint Fund accounts for mitigation monies collected to offset new water demand associated with development projects.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 322,269	\$ 156,063	\$ 237,579	\$ 1,166,681
▶ CHARGES FOR SERVICES	83,020	154,624	236,815	1,157,681
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	1,449	1,439	764	9,000
▶ TRANSFERS IN - CAPITAL PROJECTS	237,800	0	0	0
▼ EXPENSES	237,800	368	677,509	663,500
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	368	677,509	663,500
▶ TRANSFERS OUT - OTHER	237,800	0	0	0
Revenues Less Expenses	\$ 84,469	\$ 155,695	\$ -439,930	\$ 503,181

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 322,269	\$ 477,964	\$ 38,034	\$ 541,215
Total	\$ 322,269	\$ 477,964	\$ 38,034	\$ 541,215

Fund 370 Transfer Out - Capital Projects

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
RECYCLED WATER					
(RW17-0100) RCYCLED WATER EXPANSION PROJECT	\$663,500	\$0	\$0	\$0	\$0
RECYCLED WATER TOTAL	\$663,500	\$0	\$0	\$0	\$0
TOTAL	\$663,500	\$0	\$0	\$0	\$0

Fund 380 - Utility Underground

Accounts for fees collected from developers in lieu of providing undergrounding of utilities.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	160,196	577	376	2,600
▶ CHARGES FOR SERVICES	159,960	0	0	0
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	236	577	376	2,600
▼ EXPENSES	0	0	0	160,000
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	160,000
Revenues Less Expenses	160,196	577	376	-157,400

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	160,196	160,772	161,148	3,748
Total	160,196	160,772	161,148	3,748

Fund 380 Transfer Out - Capital Projects

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
TRANSPORTATION					
(TR16-0703) GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$160,000	\$0	\$0	\$0	\$0
TRANSPORTATION TOTAL	\$160,000	\$0	\$0	\$0	\$0
TOTAL	\$160,000	\$0	\$0	\$0	\$0

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Budget by Fund - Debt Service Funds

Fund 420 - City Hall Lease

City Hall Lease debt was issued to finance the acquisition of an office building at 4381 Broadway and for the construction of tenant improvements to transform the building to a City Hall.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 4,622,433	\$ 98,235	\$ 98,235	\$ 468,639
▶ MISCELLANEOUS	4,569,064	0	0	0
▶ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	53,369	0	0	0
▶ TRANSFERS IN - OTHER	0	98,235	98,235	468,639
▼ EXPENSES	4,622,433	98,235	98,235	468,639
▼ DEBT SERVICE	4,622,433	98,235	98,235	468,639
▶ E09 DEBT SERVICE	4,622,433	98,235	98,235	468,639
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0

	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
Total				

Fund 440 - Energy Services Equipment Lease Purchase

City entered into a lease/purchase financing to purchase energy conservation equipment.

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	531,860	190,580	35,502	36,949
▶ MISCELLANEOUS	531,860	0	0	0
▶ TRANSFERS IN - OTHER	0	190,580	35,502	36,949
▼ EXPENSES	467,263	101,742	35,502	36,949
▼ DEBT SERVICE	4,033	37,145	35,502	36,949
▼ E09 DEBT SERVICE	4,033	37,145	35,502	36,949
(42450) DEBT ISSUANCE COST	4,033	0	0	0
(44110) INTEREST PAYMENT	0	9,470	8,985	8,494
(44120) PRINCIPAL PAYMENT	0	27,675	26,517	28,456
▶ TRANSFERS OUT - OTHER	463,231	64,597	0	0
Revenues Less Expenses	64,597	88,838	0	0

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	64,597	153,435	153,435	153,435
Total	64,597	153,435	153,435	153,435

FY 2023-24 Annual Budget

Budget by Fund - Water Enterprise Funds

Fund 510 - Water Operations

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	16,094,657	8,533,671	10,557,690	9,955,618
▸ FINES, FORFEITURES, AND PENALTIES	0	93,977	112,291	114,300
▸ INTERGOVERNMENTAL	3,636	0	0	0
▸ CHARGES FOR SERVICES	8,538,740	8,412,015	9,956,187	9,441,640
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	1,243,316	-212,625	118,212	40,378
▸ MISCELLANEOUS	434,779	240,304	371,000	359,300
▸ TRANSFERS IN - CAPITAL PROJECTS	5,686,595	0	0	0
▸ INTRA-FUND TRANSFERS IN	187,591	0	0	0
▾ EXPENSES	11,865,705	8,820,688	10,626,401	13,772,358
▸ SALARIES	922,624	997,489	1,236,742	1,305,259
▸ BENEFITS	446,617	71,943	361,934	434,442
▸ RETIREMENT (CalPERS)	160,516	159,729	169,637	151,326
▸ RETIREE MEDICAL (OPEB)	146,654	140,935	80,882	122,517
▸ SUPPLIES AND SERVICES	3,094,249	4,973,919	6,451,726	5,585,617
▸ INTERNAL SERVICE FEES	178,300	363,150	464,068	830,683
▸ DEBT SERVICE	82,081	82,080	82,058	82,046
▸ UTILITIES	175,716	73,194	98,628	85,400
▸ CAPITAL OUTLAY	16,349	30,000	76,700	0
▸ MISCELLANEOUS	1,205,496	1,170,893	-72,142	0
▸ TRANSFERS OUT - CAPITAL PROJECTS	533,049	-155,893	412,280	1,763,509
▸ TRANSFERS OUT - OTHER	4,504,054	823,607	1,178,214	1,284,203
▸ INTRA-FUND TRANSFERS OUT	400,000	89,642	85,675	2,127,356
Revenues Less Expenses	4,228,952	-287,017	-68,711	-3,816,740

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F02 FUND BALANCE - RESTRICTED	0	0	0	0
▸ F03 FUND BALANCE - COMMITTED	355,640	355,640	355,640	355,640
▸ F05 FUND BALANCE - UNASSIGNED	12,194,913	12,763,851	12,695,140	8,878,400
▸ F06 RETAINED EARNINGS	32,040	32,040	32,040	32,040
▸ F07 FUND EQUITY - OTHER	20,691,941	19,835,986	19,835,986	19,835,986
Total	33,274,534	32,987,517	32,918,806	29,102,066

Fund 520 - Water Capacity Fee Fund

This fund accounts for monies collected to pay for expansion of water infrastructure and facilities

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	894,126	1,150,816	1,874,074	8,552,214
▸ CHARGES FOR SERVICES	865,339	1,252,878	1,819,156	8,456,214
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	28,787	-102,062	54,918	96,000
▾ EXPENSES	328,701	1,175,764	949,494	68,990
▸ SUPPLIES AND SERVICES	0	454,420	47,194	49,194
▸ DEBT SERVICE	160,426	4,355	10,680	19,796
▸ TRANSFERS OUT - CAPITAL PROJECTS	3,552	716,989	891,620	0
▸ INTRA-FUND TRANSFERS OUT	164,723	0	0	0
Revenues Less Expenses	565,426	-24,948	924,580	8,483,224

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F02 FUND BALANCE - RESTRICTED	5,688,050	6,284,390	6,284,390	6,284,390
▸ F05 FUND BALANCE - UNASSIGNED	-673,607	-1,294,895	-370,315	8,112,909
Total	5,014,443	4,989,496	5,914,076	14,397,300

FY 2023-24 Annual Budget

Budget by Fund - Wastewater Enterprise Funds

Fund 540 - Wastewater Operations

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 4,828,752	\$ 4,936,080	\$ 5,069,260	\$ 5,261,283
▸ FINES, FORFEITURES, AND PENALTIES	0	64,931	74,350	90,000
▸ CHARGES FOR SERVICES	4,722,445	4,824,937	4,953,527	5,042,690
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	39,834	28,277	18,883	120,000
▸ MISCELLANEOUS	26,951	17,936	22,500	8,593
▸ TRANSFERS IN - CAPITAL PROJECTS	39,522	0	0	0
▸ INTRA-FUND TRANSFERS IN	0	0	0	0
▾ EXPENSES	6,857,531	6,137,603	8,115,845	7,597,563
▸ SALARIES	1,037,860	1,076,335	1,310,008	1,350,805
▸ BENEFITS	376,555	120,978	332,914	375,467
▸ RETIREMENT (CalPERS)	179,676	196,820	246,674	227,982
▸ RETIREE MEDICAL (OPEB)	74,459	105,082	91,089	128,160
▸ SUPPLIES AND SERVICES	689,418	698,905	2,021,162	1,457,988
▸ INTERNAL SERVICE FEES	249,100	321,050	501,929	762,351
▸ DEBT SERVICE	699,460	708,892	755,370	24,955
▸ UTILITIES	475,771	360,530	326,935	518,700
▸ CAPITAL OUTLAY	4,956	38,919	573,117	25,000
▸ MISCELLANEOUS	882,273	826,224	-722,377	0
▸ TRANSFERS OUT - CAPITAL PROJECTS	4,821	20,449	0	95,550
▸ TRANSFERS OUT - OTHER	1,739,155	765,906	1,038,429	1,123,854
▸ INTRA-FUND TRANSFERS OUT	444,027	897,512	1,640,595	1,506,752
Revenues Less Expenses	\$ -2,028,779	\$ -1,201,523	\$ -3,046,585	\$ -2,336,280

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F03 FUND BALANCE - COMMITTED	\$ 391,590	\$ 391,590	\$ 391,590	\$ 391,590
▸ F05 FUND BALANCE - UNASSIGNED	5,204,857	4,700,257	1,653,672	-682,608
▸ F06 RETAINED EARNINGS	0	0	0	0
▸ F07 FUND EQUITY - OTHER	19,797,636	19,100,714	19,100,714	19,100,714
Total	\$ 25,394,084	\$ 24,192,561	\$ 21,145,976	\$ 18,809,696

Fund 550 - Wastewater Capacity Fee

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	498,649	599,591	774,671	3,417,006
▸ CHARGES FOR SERVICES	347,710	573,335	774,671	3,280,820
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	150,939	26,256	0	136,186
▾ EXPENSES	1,167,061	266,953	422,194	747,194
▸ SUPPLIES AND SERVICES	0	266,953	47,194	47,194
▸ DEBT SERVICE	1,164,245	0	0	0
▸ TRANSFERS OUT - CAPITAL PROJECTS	2,816	0	0	0
▸ INTRA-FUND TRANSFERS OUT	0	0	375,000	700,000
Revenues Less Expenses	-668,412	332,638	352,477	2,669,812

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	5,510,453	5,843,091	6,195,568	8,865,380
Total	5,510,453	5,843,091	6,195,568	8,865,380

FY 2023-24 Annual Budget

Budget by Fund - Recycled Water Enterprise Funds

Fund 580 - Recycled Water Operations

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	4,816,006	483,017	208,783	215,000
▶ CHARGES FOR SERVICES	113,591	478,916	203,365	207,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	263	4,101	3,468	8,000
▶ MISCELLANEOUS	1,858	0	1,950	0
▶ TRANSFERS IN - CAPITAL PROJECTS	4,700,294	0	0	0
▼ EXPENSES	5,688,439	293,890	303,283	1,134,976
▶ SALARIES	0	0	0	209,085
▶ BENEFITS	0	0	0	73,597
▶ RETIREMENT (CalPERS)	0	0	0	26,843
▶ RETIREE MEDICAL (OPEB)	0	0	0	3,224
▶ SUPPLIES AND SERVICES	139	49,871	194,997	258,500
▶ INTERNAL SERVICE FEES	0	0	0	63,578
▶ DEBT SERVICE	717	21,246	55,776	121,813
▶ CAPITAL OUTLAY	0	0	0	70,000
▶ MISCELLANEOUS	-35,053	222,773	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	5,519,721	0	0	0
▶ TRANSFERS OUT - OTHER	202,916	0	52,510	188,336
▶ INTRA-FUND TRANSFERS OUT	0	0	0	120,000
Revenues Less Expenses	-872,434	189,127	-94,500	-919,976

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	-5,393,182	-4,981,282	-5,075,782	-5,995,758
▶ F07 FUND EQUITY - OTHER	4,520,749	4,297,976	4,297,976	4,297,976
Total	-872,433	-683,306	-777,806	-1,697,782

FY 2023-24 Annual Budget

Budget by Fund - Internal Service Funds

Fund 651 - Building Maintenance

Internal Service Funds are established to account for any activity that provides goods or services to other funds and departments on a cost reimbursement basis.

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	514,436	593,914	666,866	994,001
▸ CHARGES FOR SERVICES	514,000	593,300	666,500	990,001
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	436	614	366	4,000
▾ EXPENSES	380,574	548,588	698,833	1,088,619
▸ SALARIES	65,797	70,967	96,772	119,973
▸ BENEFITS	45,242	21,137	35,151	32,206
▸ RETIREMENT (CalPERS)	15,321	16,959	12,682	13,988
▸ RETIREE MEDICAL (OPEB)	11,982	12,011	7,673	11,285
▸ SUPPLIES AND SERVICES	198,622	375,821	497,597	629,118
▸ UTILITIES	43,610	51,693	48,958	132,050
▸ CAPITAL OUTLAY	0	0	0	50,000
▸ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	100,000
Revenues Less Expenses	133,863	45,326	-31,967	-94,618

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	113,539	158,865	126,898	32,280
Total	113,539	158,865	126,898	32,280

Fund 652 - Fleet Maintenance

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 656,383	\$ 975,371	\$ 722,857	\$ 1,173,021
▸ CHARGES FOR SERVICES	655,800	889,800	672,600	1,045,021
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	583	1,290	257	7,000
▸ MISCELLANEOUS	0	84,281	50,000	121,000
▾ EXPENSES	568,946	590,272	1,001,516	1,163,334
▸ SALARIES	92,906	98,993	120,593	127,799
▸ BENEFITS	50,911	15,851	41,982	47,669
▸ RETIREMENT (CalPERS)	17,183	19,660	31,955	29,992
▸ RETIREE MEDICAL (OPEB)	7,967	12,011	7,673	11,285
▸ SUPPLIES AND SERVICES	207,689	224,909	316,516	386,518
▸ DEBT SERVICE	36,885	39,363	36,759	371,572
▸ UTILITIES	537	471	582	500
▸ CAPITAL OUTLAY	474,382	23,743	445,455	188,000
▸ MISCELLANEOUS	-319,515	155,271	0	0
Revenues Less Expenses	\$ 87,437	\$ 385,099	\$ -278,659	\$ 9,687

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	\$ -151,994	\$ 378,148	\$ 99,489	\$ 109,176
▸ F06 RETAINED EARNINGS	125,000	125,000	125,000	125,000
▸ F07 FUND EQUITY - OTHER	770,827	625,784	625,784	625,784
Total	\$ 743,833	\$ 1,128,932	\$ 850,273	\$ 859,960

Fund 653 - Information Technology

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 524,680	\$ 615,136	\$ 916,093	\$ 1,118,769
▸ CHARGES FOR SERVICES	524,100	614,700	915,800	1,118,499
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	580	436	293	270
▾ EXPENSES	463,228	570,514	957,429	1,117,835
▸ SALARIES	14,629	17,407	18,968	61,968
▸ BENEFITS	-2,155	10,276	3,052	12,473
▸ RETIREMENT (CalPERS)	1,546	3,451	4,879	11,823
▸ RETIREE MEDICAL (OPEB)	1,335	2,893	634	3,224
▸ SUPPLIES AND SERVICES	348,895	513,830	772,890	865,346
▸ DEBT SERVICE	80,187	6,444	136,409	145,000
▸ UTILITIES	18,792	16,213	20,597	18,000
Revenues Less Expenses	\$ 61,451	\$ 44,622	\$ -41,336	\$ 934

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▸ F05 FUND BALANCE - UNASSIGNED	\$ 201,653	\$ 246,274	\$ 204,938	\$ 205,872
Total	\$ 201,653	\$ 246,274	\$ 204,938	\$ 205,872

Fund 654 - Legal Services

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 244,084	\$ 184,800	\$ 185,000	\$ 612,166
▶ CHARGES FOR SERVICES	176,700	184,800	185,000	612,166
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-116	0	0	0
▶ TRANSFERS IN - CAPITAL PROJECTS	67,500	0	0	0
▼ EXPENSES	347,501	282,600	185,000	386,500
▶ SUPPLIES AND SERVICES	347,501	282,600	185,000	386,500
Revenues Less Expenses	\$ -103,417	\$ -97,800	\$ 0	\$ 225,666

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ -103,417	\$ -201,218	\$ -201,218	\$ 24,448
Total	\$ -103,417	\$ -201,218	\$ -201,218	\$ 24,448

Fund 655 - Parks Renovation & Replacement

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 0	\$ 2,737,000
▶ TRANSFERS IN - OTHER	0	0	0	2,737,000
▼ EXPENSES	0	0	0	736,693
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	736,693
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 2,000,307

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 0	\$ 0	\$ 0	\$ 2,000,307
Total	\$ 0	\$ 0	\$ 0	\$ 2,000,307

Fund 656 - Streets Renovation & Replacement

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 0	\$ 1,500,000
▶ TRANSFERS IN - OTHER	0	0	0	1,500,000
EXPENSES	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 1,500,000

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 0	\$ 0	\$ 0	\$ 1,500,000
Total	\$ 0	\$ 0	\$ 0	\$ 1,500,000

Fund 657 - Civic Facilities Renovation & Replacement

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 0	\$ 500,000
▶ TRANSFERS IN - OTHER	0	0	0	500,000
▼ EXPENSES	0	0	0	50,000
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	50,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 450,000

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	\$ 0	\$ 0	\$ 0	\$ 450,000
Total	\$ 0	\$ 0	\$ 0	\$ 450,000

Fund 658 - Public Safety Building Renovation & Replacement

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	0	0	0	200,000
▶ TRANSFERS IN - OTHER	0	0	0	200,000
EXPENSES	0	0	0	0
Revenues Less Expenses	0	0	0	200,000

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	0	0	0	200,000
Total	0	0	0	200,000

Fund 659 - Pension Stabilization

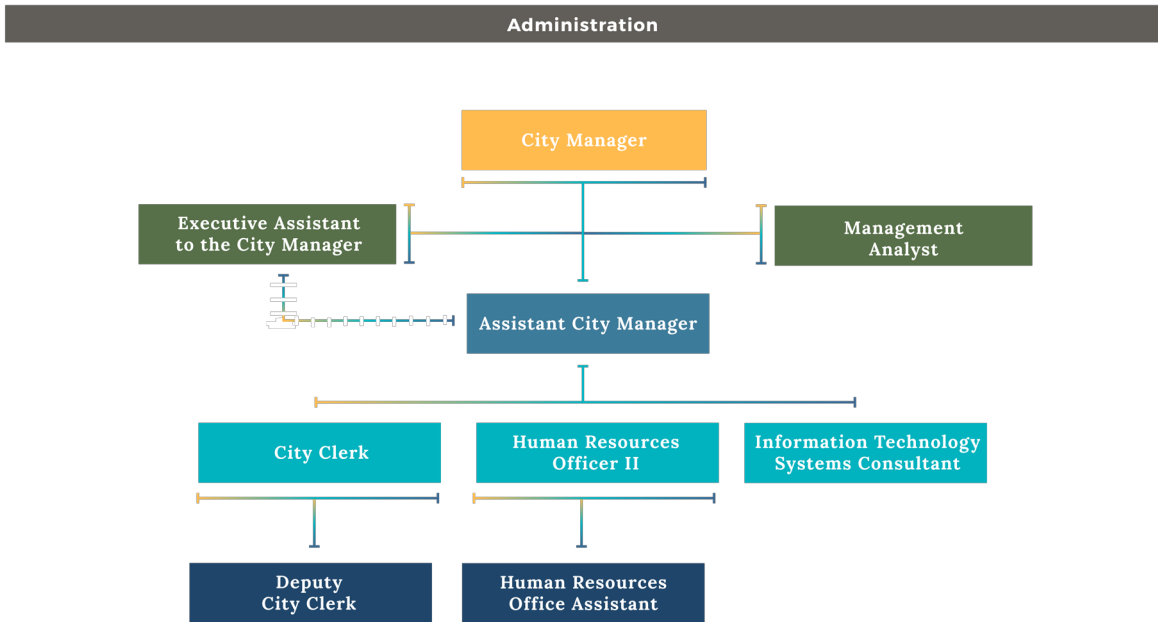
Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	0	0	0	100,000
▶ TRANSFERS IN - OTHER	0	0	0	100,000
EXPENSES	0	0	0	0
Revenues Less Expenses	0	0	0	100,000

Expand All	FY 2020-21 Actuals	FY 2021-22 Actuals	FY 2022-23 Estimated Actual	FY 2023-24 Proposed Budget
▶ F05 FUND BALANCE - UNASSIGNED	0	0	0	100,000
Total	0	0	0	100,000

Administration

(10) Administration Department (100) General Fund

Organization Chart



The Administration Department consists of nine divisions. The information below is a combined overview of these divisions and further detail is provided in the individual division sections.

Administration Divisions:

- [\(110\) City Council](#)
- [\(120\) City Manager](#)
- [\(130\) City Clerk](#)
- [\(140\) City Attorney](#)
- [\(150\) Human Resources](#)
- [\(160\) Risk Management](#)
- [\(620\) Economic Development](#)
- [\(630\) Housing Services](#)
- [\(760\) Communications](#)

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 419,752	\$ 414,266	\$ 866,246	\$ 938,637
▶ INTERGOVERNMENTAL	60,614	13,795	22,500	22,500
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	8,800	26,400	0	0
▶ MISCELLANEOUS	26,636	6,121	0	1,000
▶ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	234,204	308,018	463,746	695,137
▶ TRANSFERS IN - OTHER	89,498	59,932	380,000	220,000
▾ EXPENSES	2,691,016	3,405,557	4,176,853	4,203,050
▶ SALARIES	991,037	1,138,164	1,229,298	1,352,145
▶ BENEFITS	290,413	312,895	333,304	390,764
▶ RETIREMENT (CalPERS)	180,886	198,479	287,358	263,326
▶ SUPPLIES AND SERVICES	1,072,067	1,654,421	2,174,251	1,963,617
▶ INTERNAL SERVICE FEES	107,400	126,471	174,121	272,836
▶ UTILITIES	600	730	2,071	4,100
▶ MISCELLANEOUS	-18,887	-25,604	-23,550	-43,738
▶ TRANSFERS OUT - OTHER	67,500	0	0	0
Revenues Less Expenses	\$ -2,271,264	\$ -2,991,290	\$ -3,310,607	\$ -3,264,413

Expenditures

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(760) COMMUNICATIONS	265,440	313,335	348,243	356,574
(620) ECONOMIC DEVELOPMENT	50,000	50,000	50,000	50,000
(630) HOUSING SERVICES	4,347	2,732	0	0
(110) CITY COUNCIL	167,912	173,498	199,849	279,361
(120) CITY MANAGER	700,297	820,923	935,731	964,048
(130) CITY CLERK	493,391	466,796	540,298	505,142
(140) CITY ATTORNEY	157,686	497,152	589,587	290,000
(150) HUMAN RESOURCES	323,880	398,241	611,702	647,457
(160) RISK MANAGEMENT	528,063	682,881	901,443	1,110,468
Total	2,691,016	3,405,557	4,176,853	4,203,050

Revenues

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(630) HOUSING SERVICES	8,800	26,400	0	0
(130) CITY CLERK	7,259	0	0	0
(140) CITY ATTORNEY	89,498	59,932	380,000	220,000
(150) HUMAN RESOURCES	150,467	118,608	123,389	216,205
(160) RISK MANAGEMENT	163,728	209,326	362,857	502,432
Total	419,752	414,266	866,246	938,637

Authorized Personnel

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Administration			
City Council	5.00	5.00	5.00
City Manager	3.00	3.00	3.40
City Clerk	2.00	2.00	2.00
Communications	1.00	1.00	1.00
Human Resources	2.00	2.00	2.20
Administration Total	13.00	13.00	13.60

Administration - City Council

General Fund (100) Administration Department (10) City Council Division (110)

The City Council is the legislative body which consists of four elected City Council members and a directly elected Mayor. The Mayor and the Council Members are elected to four year overlapping terms. The City Council works to enhance the community and the quality of life for American Canyon residents. They provide policy direction and set goals and priorities for the City and serve as the Board of Directors for the Fire District.

Regular meetings of the City Council are held the first and third Tuesday of each month at 6:30pm in the Council Chambers at 4381 Broadway, Suite 201, unless otherwise noted. These meetings are accessible to the public live on Zoom, broadcast live on public access cable channel 28, are live streamed via the city's website and YouTube, or are viewable any time following the meeting from the online video archives.

Some of the City Council's major responsibilities are as follows:

- Implement policy decisions through the enactment of ordinances and resolutions
- Encourage broad resident participation and information sharing about City activities and issues
- Balance community needs with available resources
- Setting priorities and establishing goals

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	54,910	53,740	48,060	48,060
▼ E01 PERSONNEL - WAGES	54,910	53,740	48,060	48,060
(41110) WAGES - FULL TIME	19,306	20,210	18,900	18,900
(41160) ALLOWANCES	35,604	33,530	29,160	29,160
▼ BENEFITS	65,217	68,681	69,037	99,858
▼ E02 PERSONNEL - BENEFITS	65,217	68,681	69,037	99,858
(41210) HEALTH INSURANCE	56,701	61,395	62,928	93,513
(41220) DENTAL INSURANCE	19	0	0	0
(41260) SOCIAL SECURITY & MEDICARE	808	803	697	697
(41270) WORKER COMP INSURANCE	1,878	1,600	1,008	1,245
(41290) BENEFITS - OTHER	5,811	4,883	4,404	4,404
▼ RETIREMENT (CalPERS)	565	535	309	302
▼ E33 RETIREMENT CALPERS	565	535	309	302
(41250) PERS RETIREMENT	565	535	309	302
▼ SUPPLIES AND SERVICES	18,220	17,341	24,150	34,450
▼ E03 SUPPLIES & SERVICES	1,154	0	0	0
(42160) PROFESSIONAL SERVICES	1,154	0	0	0
▼ E05 SERVICES - OTHER	16,561	15,146	21,650	21,450
(42425) MEMBERSHIP DUES & SUBSCRIPTION	14,512	12,912	15,150	15,450
(42430) CONFERENCES - TRAINING	2,049	2,234	6,500	6,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	505	2,195	2,500	13,000
(43110) OFFICE SUPPLIES	121	673	1,000	1,000
(43115) OPERATING SUPPLIES	384	1,522	1,500	12,000
▼ INTERNAL SERVICE FEES	29,000	33,200	58,293	96,691
▼ E34 INTERNAL SERVICE FEES	29,000	33,200	58,293	96,691
(42485) ISF - INFO TECH	18,300	21,600	49,728	60,788
(42487) ISF - LEGAL SERVICES	10,700	11,600	8,565	35,903
Total	167,912	173,498	199,849	279,361

**Division Staffing Full Time
Equivalent Positions**

City Council Members
Total Full Time Equivalents

**Adopted Budget
FY 2021-22**

**Adopted Budget
FY 2022-23**

**Adopted Budget
FY 2023-24**

5.00	5.00	5.00
5.00	5.00	5.00

Administration - City Manager

General Fund (100) Administration Department (10) City Manager Division (120)

Division Description

The City Manager is appointed by the City Council as Chief Administrative Officer of the City, the City Manager provides overall administration and direction for all areas of City Government. The City Manager ensures that all goals, policies, and priorities established by the City Council are met; supports the City Council by presenting information and recommendations that facilitate informed policy making; oversees community and intergovernmental relations; and provides direction and leadership to City staff.

FY 2022-2023 Highlights

- Completed labor negotiations with Teamsters Local 315, General and Mid Management Units.
- Ensured the provision of effective, high-quality public services to the community, customers, and visitors.
- Carefully managed City finances to balance the need to deliver service in areas of highest priority, while ensuring long-term fiscal solvency.
- Create and maintain a workplace characterized by leadership, innovation, enthusiasm, and high standards of accomplishment.
- Effectively collaborated with other government agencies and service providers.
- Transitioned for Open Space Advisory Committee to new Open Space, Active Transportation and Sustainability Commission.
- Represent American Canyon at League of California Cities programs to promote community success.
- Negotiated the 'Land Exchange' with NVUSD

FY 2023-2024 Goals

- Conduct a successful City Council Retreat.
- Negotiate Amendment to Watson Ranch/Town Center Development Agreement.
- Negotiate Property tax sharing agreement for Watson Lane Annexation. • Update the Napa Ruins (Town Center) Development Agreement. • Advance the development of the Napa River Ecology Center. • Revitalize and repurpose Napa Junction Elementary School. • Re-engage employees and provide in person training to expand organizational development.

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	449,635	531,304	567,011	572,884
▼ E01 PERSONNEL - WAGES	449,635	531,304	567,011	572,884
(41110) WAGES - FULL TIME	437,568	520,022	556,451	481,284
(41120) WAGES - PART TIME	0	0	0	83,200
(41140) WAGES - OVERTIME	228	188	0	0
(41160) ALLOWANCES	11,838	11,094	10,560	8,400
▼ BENEFITS	98,035	109,943	125,022	131,631
▼ E02 PERSONNEL - BENEFITS	98,035	109,943	125,022	131,631
(41210) HEALTH INSURANCE	50,252	46,913	49,584	61,291
(41230) HEALTH-IN-LIEU	2,400	4,800	4,800	4,845
(41240) CAFETERIA PLAN SECTION 125	12,020	13,243	13,309	11,696
(41260) SOCIAL SECURITY & MEDICARE	6,738	7,977	8,380	8,400
(41270) WORKER COMP INSURANCE	10,353	11,901	10,789	11,377
(41290) BENEFITS - OTHER	16,273	25,109	38,159	34,022
▼ RETIREMENT (CalPERS)	91,718	96,797	130,104	103,448
▼ E33 RETIREMENT CALPERS	91,718	96,797	130,104	103,448
(41250) PERS RETIREMENT	91,718	96,797	130,104	103,448
▼ SUPPLIES AND SERVICES	26,880	40,909	66,795	90,117
▼ E03 SUPPLIES & SERVICES	19,412	11,924	37,560	48,200
(42150) INFO TECH SUPPORT SERVICES	1,486	205	0	0
(42160) PROFESSIONAL SERVICES	17,616	10,450	36,560	47,200
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	310	1,269	1,000	1,000
▼ E04 SERVICES - REPAIR & MAINTENANC	1,252	1,081	1,000	1,500
(42310) GENERAL REPAIRS & MAINT	1,252	1,081	1,000	1,500
▼ E05 SERVICES - OTHER	5,207	20,454	21,235	30,617
(42425) MEMBERSHIP DUES & SUBSCRIPTION	5,045	12,844	14,565	16,347
(42430) CONFERENCES - TRAINING	162	7,610	6,670	14,270
▼ E06 SUPPLIES - GENERAL SUPPLIES	1,008	7,450	7,000	9,800
(43110) OFFICE SUPPLIES	359	805	2,000	2,500
(43115) OPERATING SUPPLIES	649	6,646	5,000	7,300
▼ INTERNAL SERVICE FEES	34,000	41,971	46,700	65,868
▼ E34 INTERNAL SERVICE FEES	34,000	41,971	46,700	65,868
(42485) ISF - INFO TECH	27,600	32,300	39,837	48,630
(42487) ISF - LEGAL SERVICES	6,400	9,671	6,863	17,238
▼ UTILITES	29	0	100	100
▼ E07 UTILITIES & MAINT	29	0	100	100
(43220) UTIL-PHONESPGRSINTERNETCABLE	29	0	100	100
Total	700,297	820,923	935,731	964,048

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	0.55
Executive Assistant to City Manager	-	-	0.85
Management Fellow	-	-	1.00
Administrative Clerk	1.00	1.00	-
Total Full Time Equivalents	3.00	3.00	3.40

Administration - City Clerk

General Fund (100) Administration Department (10) City Clerk Division (130)

The city clerk is the local official for elections, local legislation, the Public Records Act, the Political Reform Act, and the Brown Act (open meeting laws). Before and after the city council acts, the city clerk ensures that actions follow all federal, state, and local statutes and regulations and that all actions are properly executed, recorded, and archived.

The statutes of the State of California prescribe the basic functions and duties of the city clerk, and the Government Code and Election Code provide precise and specific responsibilities and procedures to follow.

The Office of the City Clerk is a service department within the municipal government upon which the city council, all city departments, and the public rely for information regarding the operations and legislative history of the city. The city clerk serves as the liaison between the public and city council and provides related municipal services.

FY 2022-2023 Highlights

- Reviewed and improved existing records retention policy and records management/records retention processes by moving Laserfiche to a cloud-based platform and configuring it to apply our record retention policy to the documents.
- Expanded the city documents available for public self-search through Laserfiche and our website portal.
- Improved the candidate election process by providing election-related documents and information digitally.
- Provided QR codes for many uses citywide to allow direct access to online forms and information and eliminate paper waste.
- Improved our Public Records Act request process to streamline staff responses.

FY 2023-2024 Goals

- Expand the citywide use of Laserfiche for records retention and provide more documents on the public self-search portal.
- Review physical record storage and identify areas for improvement.
- Review and update the website information for the City Clerk and related pages.
- Continue to improve workload efficiencies within the Office of the City Clerk.

Key Performance Indicators

Goal: Quality services and Organizational Effectiveness-Deliver exemplary government services

	2019-2020	2020-2021	2021-2022
Number of Public Records Requests met on time	64	53	57
Number of Public Records Requests met with extension	16	17	10
Number of contracts processed	295	323	203
Number of public hearing notices issued	54	52	52

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 191,909	\$ 223,713	\$ 239,435	\$ 289,266
▼ E01 PERSONNEL - WAGES	191,909	223,713	239,435	289,266
(41110) WAGES - FULL TIME	186,281	218,671	239,435	266,536
(41120) WAGES - PART TIME	0	0	0	18,230
(41140) WAGES - OVERTIME	5,627	5,042	0	4,500
▼ BENEFITS	53,018	58,007	61,488	67,115
▼ E02 PERSONNEL - BENEFITS	53,018	58,007	61,488	67,115
(41210) HEALTH INSURANCE	39,113	41,500	43,860	46,756
(41240) CAFETERIA PLAN SECTION 125	7,398	8,312	8,391	9,233
(41260) SOCIAL SECURITY & MEDICARE	3,285	2,923	3,593	4,263
(41270) WORKER COMP INSURANCE	1,005	1,000	964	1,411
(41290) BENEFITS - OTHER	2,218	4,272	4,681	5,451
▼ RETIREMENT (CalPERS)	38,340	34,595	63,478	62,284
▼ E33 RETIREMENT CALPERS	38,340	34,595	63,478	62,284
(41250) PERS RETIREMENT	38,340	34,595	63,478	62,284
▼ SUPPLIES AND SERVICES	190,524	127,781	152,601	47,800
▼ E03 SUPPLIES & SERVICES	184,214	118,500	134,251	28,800
(42150) INFO TECH SUPPORT SERVICES	58,394	13,617	15,200	13,500
(42160) PROFESSIONAL SERVICES	107,908	90,042	102,150	0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	17,807	14,842	16,601	15,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	105	0	300	300
▼ E04 SERVICES - REPAIR & MAINTENANC	1,768	1,922	4,000	4,000
(42310) GENERAL REPAIRS & MAINT	1,768	1,922	4,000	4,000
▼ E05 SERVICES - OTHER	3,447	6,172	12,350	13,500
(42415) ADVERTISING	3,127	161	4,000	4,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	320	730	1,350	900
(42430) CONFERENCES - TRAINING	0	5,281	7,000	8,600
▼ E06 SUPPLIES - GENERAL SUPPLIES	1,095	1,187	2,000	1,500
(43110) OFFICE SUPPLIES	595	383	1,000	500
(43115) OPERATING SUPPLIES	500	804	1,000	1,000
▼ INTERNAL SERVICE FEES	19,600	22,700	23,296	38,677
▼ E34 INTERNAL SERVICE FEES	19,600	22,700	23,296	38,677
(42485) ISF - INFO TECH	15,300	18,000	19,873	24,315
(42487) ISF - LEGAL SERVICES	4,300	4,700	3,423	14,362
Total	\$ 493,391	\$ 466,796	\$ 540,298	\$ 505,142

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ MISCELLANEOUS	7,259	0	0	0
▼ R15 MISCELLANEOUS	7,259	0	0	0
(36390) MISC REVENUES - OTHER	7,259	0	0	0
Total	7,259	0	0	0

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2022-23
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
Total Full Time Equivalents	2.00	2.00	2.00

Administration - City Attorney

General Fund (100) Administration Department (10) City Attorney Division (140)

The City Attorney is appointed by the City Council. The City contracts with the Law Firm of William D. Ross (Palo Alto, CA) for City Attorney services. The City Attorney serves as the principal legal advisor for the City. However, the City also contracts with Sloan Sakai (Sacramento, CA) for legal advice in personnel matters. In addition, the City contracts with a variety of other firms for their expertise on certain matters, such as property acquisition, permitting, and litigation. The City Attorney Division oversees the following:

- Advises the City Council, commissions and staff on a broad range of legal issues, including land use, public safety, personnel, code enforcement, public records, ethics, and the Brown Act
- Furnishes legal services at all meetings of the City Council, and gives advice or opinions on the legality of all matters under consideration by the Council or by any of the Boards and Commissions or Officers of the City
- Prepares and/or approves all ordinances, resolutions, agreements, contracts, leases, and other legal instruments required to conduct the business of the City, and approves the form of all contracts, agreements, and bonds given to the City
- Renders advice on personnel, labor, and employment matters
- Advises on real property development and negotiations
- Minimizes the City's exposure to litigation and associated costs
- Is the City's legal representative including the filing of lawsuits on behalf of the City or defending the City against lawsuits
- The City Attorney prosecutes on behalf of the People of the State of California, including cases for violation of City Ordinances when not otherwise prosecuted by the District Attorney of Napa County; he may contract out certain legal matters out to other lawyers
- Performs such other legal duties as may be required by the City Council or as may be necessary to complete the performance of the foregoing functions

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	90,186	497,152	589,587	290,000
▼ E03 SUPPLIES & SERVICES	90,186	497,152	589,587	290,000
(42112) LEGAL SERVICES - PW	0	53,160	55,587	0
(42113) LEGAL SERVICES - COMM DEV	0	264,989	154,000	70,000
(42115) LEGAL SERVICES - WATER	48,121	112,385	260,000	160,000
(42116) LEGAL SERVICES - WTR RECL FAC	8,706	2,394	80,000	0
(42117) LEGAL SERVICES - MEASURE A	33,359	64,225	10,000	10,000
(42118) LEGAL SERVICES - RECYCLED WATER	0	0	30,000	50,000
▼ TRANSFERS OUT - OTHER	67,500	0	0	0
▶ E13 INTER-FUND TRANSFERS OUT	67,500	0	0	0
Total	157,686	497,152	589,587	290,000

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▶ MISCELLANEOUS	0	0	0	0
▼ TRANSFERS IN - OTHER	89,498	59,932	380,000	220,000
▼ R19 INTER-FUND TRANSFERS IN	89,498	59,932	380,000	220,000
(37220) TRANSFER IN FROM WATER OPS	47,846	57,195	260,000	160,000
(37240) TRANSFER IN FROM WASTEWATER OP	8,706	2,394	80,000	0
(37270) TRANSFER IN FROM MEASURE A	32,946	344	10,000	10,000
(37290) TRANSFER IN FROM OTHER FUNDS	0	0	30,000	50,000
Total	89,498	59,932	380,000	220,000

Administration - Human Resources

General Fund (100) Administration Department (10) Human Resources Division (150)

Division Description

The Human Resources Division is responsible for attracting, retaining, and developing a highly qualified and diverse City workforce, and implementing organizational policies and procedures. In addition to overall Human Resources and Risk Management administration, staff provides the following key services: recruiting, classification and pay, risk and workers compensation oversight, retirement and benefits coordination, safety and staff development training, policy review and development, and labor/employee relations.

FY 2022-2023 Highlights

- Recruited and hired 7 new full-time employees, including a new Parks & Recreation Director, and 38 part-time employees; and wished 8 full-time and 7 part-time/temporary employees good luck in their retirement or next opportunity.
- Implemented a new recruitment platform by NEOGOV to enhance diversity and efficiency in City hiring.
- Developed diversity training for City Council and executive staff.
- Held End of Summer, Holiday and March Madness staff appreciation events for first time since the start of the COVID pandemic.
- Completed Total Compensation Survey.
- Negotiated and implemented new employee labor agreements.
- Transitioned to new CalOSHA permanent standards to monitor COVID infections across the organization and provide individualized support to employees recovering from illness.
- Initiated staff-wide book club to foster climate of personal and professional development.
- Initiated development of Employee Academy to enhance the professional development of City staff.
- Attended CALPELRA training conference, and joined the Public Sector Human Resources Association (PSHRA, formerly IPMA-HR) to enhance staff knowledge.
- Attended CalPERS retirement workshops to enhance ability to support retiring staff members.

FY 2023-2024 Goals

- Implement employee onboarding software to increase efficiency in City hiring.
- Implement performance evaluation and learning platforms by NEOGOV to further improve professional development.
- Develop a multi-year strategy for systematic review and updating of Human Resources policies.
- Initiate City-wide supervisory training program.
- Attend training to ensure staff Human Resources and Risk Management competencies and compliance, including PSHRA /SHRM, CalPERS, CalPELRA, PARMA and NEOGOV courses, workshops and/or conferences.

Key Performance Indicators

Goal: Quality services and Organizational Effectiveness-Deliver exemplary government services

	2019-2020	2020-2021	2021-2022
Number of Full-Time Employees per capita	4.2 per 1,000	3.9 per 1,000	3.7 per 1,000
Rate of new full-time employees completing probationary period	100%	83%	100%
Number of total sick leave hours used / absence rate	2,929 / 2.7%	2819 / 1.7	3850 / 2.3%

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 175,813	\$ 188,728	\$ 215,650	\$ 298,746
▼ E01 PERSONNEL - WAGES	175,813	188,728	215,650	298,746
(41110) WAGES - FULL TIME	159,074	197,161	215,650	277,056
(41120) WAGES - PART TIME	7,730	0	0	18,230
(41140) WAGES - OVERTIME	577	0	0	2,500
(41160) ALLOWANCES	8,433	-8,433	0	960
▼ BENEFITS	47,305	48,259	46,504	61,547
▼ E02 PERSONNEL - BENEFITS	47,305	48,259	46,504	61,547
(41210) HEALTH INSURANCE	26,490	27,111	24,792	31,713
(41230) HEALTH-IN-LIEU	2,400	4,800	4,800	5,700
(41240) CAFETERIA PLAN SECTION 125	6,555	8,349	8,391	10,236
(41260) SOCIAL SECURITY & MEDICARE	2,858	2,929	3,318	4,514
(41270) WORKER COMP INSURANCE	764	1,200	890	2,506
(41290) BENEFITS - OTHER	8,238	3,870	4,313	6,879
▼ RETIREMENT (CalPERS)	28,469	40,426	58,493	64,757
▼ E33 RETIREMENT CALPERS	28,469	40,426	58,493	64,757
(41250) PERS RETIREMENT	28,469	40,426	58,493	64,757
▼ SUPPLIES AND SERVICES	66,277	115,342	267,761	188,650
▼ E03 SUPPLIES & SERVICES	49,681	95,395	224,961	125,000
(42110) LEGAL SERVICES	0	11,452	100,061	0
(42150) INFO TECH SUPPORT SERVICES	3,609	3,868	0	4,000
(42160) PROFESSIONAL SERVICES	35,463	49,885	85,500	70,500
(42170) RECRUITMENT & HIRING COSTS	10,609	30,190	39,400	50,500
▼ E05 SERVICES - OTHER	15,396	13,529	20,700	40,550
(42415) ADVERTISING	4,088	2,053	4,000	0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	4,210	462	1,300	1,400
(42430) CONFERENCES - TRAINING	5,215	8,142	13,500	36,500
(42490) SERVICES - OTHER	1,883	2,872	1,900	2,650
▼ E06 SUPPLIES - GENERAL SUPPLIES	1,200	6,418	22,100	23,100
(43110) OFFICE SUPPLIES	840	998	2,100	3,100
(43115) OPERATING SUPPLIES	360	5,420	20,000	20,000
▼ INTERNAL SERVICE FEES	13,500	15,500	33,278	52,262
▼ E34 INTERNAL SERVICE FEES	13,500	15,500	33,278	52,262
(42485) ISF - INFO TECH	9,200	10,800	29,855	36,473
(42487) ISF - LEGAL SERVICES	4,300	4,700	3,423	15,789
▼ UTILITIES	0	205	1,400	700
▼ E07 UTILITIES & MAINT	0	205	1,400	700
(43220) UTIL-PHONESPGRSINTERNETCABLE	0	205	1,400	700
▼ MISCELLANEOUS	-7,484	-10,220	-11,383	-19,206
▼ E21 CONTRA ACCOUNT	-7,484	-10,220	-11,383	-19,206
(42495) CONTRA-EXPENSE	-7,484	-10,220	-11,383	-19,206
Total	\$ 323,880	\$ 398,241	\$ 611,702	\$ 647,457

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ INTERGOVERNMENTAL	48,124	0	0	2,500
▼ R07 INTERGOVERNMENTAL - GRANTS	48,124	0	0	2,500
(33190) GRANTS - OTHER	48,124	0	0	2,500
▼ MISCELLANEOUS	17,036	4,690	0	0
▼ R15 MISCELLANEOUS	17,036	4,690	0	0
(36390) MISC REVENUES - OTHER	17,036	4,690	0	0
▶ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	85,307	113,918	123,389	213,705
Total	150,467	118,608	123,389	216,205

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Assistant City Manager	-	-	0.20
Human Resources Officer	1.00	1.00	1.00
Human Resources Assistant	1.00	1.00	1.00
Total Full Time Equivalents	2.00	2.00	2.20

Administration - Risk Management

General Fund (100) Administration Department (10) Risk Management Division (160)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	539,465	698,265	913,610	1,135,000
▼ E03 SUPPLIES & SERVICES	3,003	0	9,600	10,000
(42160) PROFESSIONAL SERVICES	3,003	0	9,600	10,000
▼ E05 SERVICES - OTHER	536,462	698,265	894,010	1,115,000
(42410) INSURANCE	536,462	695,959	872,510	1,101,000
(42430) CONFERENCES - TRAINING	0	1,240	11,500	4,000
(42455) SETTLEMENT/CLAIMS PAID	0	1,065	10,000	10,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	0	0	10,000	10,000
(43115) OPERATING SUPPLIES	0	0	10,000	10,000
▼ MISCELLANEOUS	-11,403	-15,384	-12,167	-24,532
▼ E21 CONTRA ACCOUNT	-11,403	-15,384	-12,167	-24,532
(42495) CONTRA-EXPENSE	-11,403	-15,384	-12,167	-24,532
Total	528,063	682,881	901,443	1,110,468

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ INTERGOVERNMENTAL	12,490	13,795	22,500	20,000
▼ R07 INTERGOVERNMENTAL - GRANTS	12,490	13,795	22,500	20,000
(33190) GRANTS - OTHER	12,490	13,795	22,500	20,000
▼ MISCELLANEOUS	2,341	1,430	0	1,000
▼ R15 MISCELLANEOUS	2,341	1,430	0	1,000
(36390) MISC REVENUES - OTHER	2,341	1,430	0	1,000
▶ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	148,897	194,100	340,357	481,432
Total	163,728	209,326	362,857	502,432

Administration - Economic Development

General Fund (100) Administration Department (10) Economic Development Division (620)

The City's economic development program includes implementing strategies and program to encourage business attraction, retention and expansion; handling housing issues; developing economic goals, objectives and policies; and community/business involvement outreach.

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	.0	.0	.0	.0
▼ E05 SERVICES - OTHER	.0	.0	.0	.0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	.0	.0	.0	.0
Total	.0	.0	.0	.0

Revenues

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
Total				

Administration - Housing Services

General Fund (100) Administration Department (10) Housing Services Division (630)

The Housing Services Division provides a variety of housing options and types of housing for all levels of income. This division was moved to the Community Development Department (60) in FY 2022-23.

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	4,347	2,732	0	0
▼ E03 SUPPLIES & SERVICES	4,347	2,732	0	0
(42160) PROFESSIONAL SERVICES	1,272	99	0	0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	3,075	2,633	0	0
Total	4,347	2,732	0	0

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	8,800	26,400	0	0
▼ R14 INVESTMENT EARNINGS/RENTS	8,800	26,400	0	0
(36290) RENTALS / LEASES - OTHER	8,800	26,400	0	0
Total	8,800	26,400	0	0

Administration - Communications

General Fund (100) Administration Department (10) Communications Division (760)

The Communications Division develops and manages external communication from the city including website, social media, and other outreach outlets. This division coordinates outreach and communication at the neighborhood level mostly through Neighborhood Watch (Crime Prevention led by the Police Department), various publications such as State of the City and City Manager’s Updates; and through community-oriented events including clean-ups, Citizens Academy, and National Night Out.

FY 2023-2024 Goals

- Improve communication processes, toolsets, and tactics so to promote the ability to communicate early and often in order to build trust, dialogue, engagement, understanding, relationships, and support within the community.
- Improving public access to timely, helpful, and accurate information about the city, its services and programs.
- Providing easy, meaningful, and successful ways to engage with the city.
- Promoting transparency in the City’s decision-making process and outcomes of key citywide issues that affect the daily lives of our community.

Key Performance Indicators

Goal: Quality services and Organizational Effectiveness - Deliver exemplary government services

	2019-2020	2020-2021	2021-2022
Number of city emails delivered and percent engaged	1,008,115 – 68%	999,280 - 64%	896,396 - 70.5%
Number of visitors to website	149,540	415,555	438,969
Aggregate number of agenda subscribers	2,544	3,335	4758
Number of nixle subscribers	17,973	18,484	18,687
City Manager’s Update subscribers	13,277	13,347	13,695

Expenditures

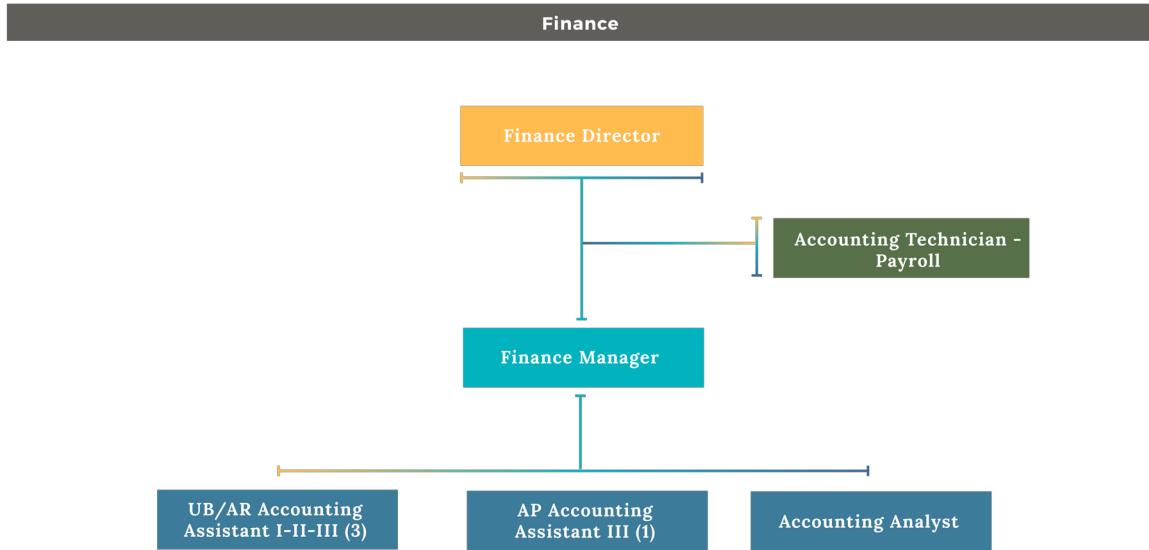
Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 118,770	\$ 140,678	\$ 159,143	\$ 143,189
▼ E01 PERSONNEL - WAGES	118,770	140,678	159,143	143,189
(41110) WAGES - FULL TIME	105,110	128,990	134,903	136,189
(41120) WAGES - PART TIME	12,492	12,856	24,240	7,000
(41160) ALLOWANCES	1,168	-1,168	0	0
▼ BENEFITS	26,838	28,005	31,254	30,613
▼ E02 PERSONNEL - BENEFITS	26,838	28,005	31,254	30,613
(41210) HEALTH INSURANCE	17,182	18,044	19,068	20,329
(41240) CAFETERIA PLAN SECTION 125	4,034	4,175	4,195	4,616
(41260) SOCIAL SECURITY & MEDICARE	1,747	2,101	2,368	2,143
(41270) WORKER COMP INSURANCE	503	700	2,728	709
(41290) BENEFITS - OTHER	3,372	2,986	2,894	2,815
▼ RETIREMENT (CalPERS)	21,794	26,126	34,974	32,534
▼ E33 RETIREMENT CALPERS	21,794	26,126	34,974	32,534
(41250) PERS RETIREMENT	21,794	26,126	34,974	32,534
▼ SUPPLIES AND SERVICES	86,168	104,900	109,747	127,600
▼ E03 SUPPLIES & SERVICES	80,857	99,510	99,413	117,600
(42150) INFO TECH SUPPORT SERVICES	17,487	41,480	5,088	5,600
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	60,285	56,306	94,325	110,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	3,086	1,725	0	2,000
▼ E05 SERVICES - OTHER	3,586	2,935	5,334	4,000
(42415) ADVERTISING	938	1,496	0	1,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	275	480	334	500
(42430) CONFERENCES - TRAINING	2,373	959	5,000	2,500
▼ E06 SUPPLIES - GENERAL SUPPLIES	1,725	2,455	5,000	6,000
(43115) OPERATING SUPPLIES	1,725	2,455	5,000	6,000
▼ INTERNAL SERVICE FEES	11,300	13,100	12,554	19,338
▼ E34 INTERNAL SERVICE FEES	11,300	13,100	12,554	19,338
(42485) ISF - INFO TECH	9,200	10,800	9,982	12,158
(42487) ISF - LEGAL SERVICES	2,100	2,300	2,572	7,180
▼ UTILITIES	570	525	571	3,300
▼ E07 UTILITIES & MAINT	570	525	571	3,300
(43220) UTIL-PHONESPGRSINTERNETCABLE	570	525	571	3,300
Total	\$ 265,440	\$ 313,335	\$ 348,243	\$ 356,574

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Communications Manager	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00

Finance

Finance Department (20) General Fund (100)

Finance Organization Chart



Department Description

The Finance department provides a range of financial services to internal and external customers. Major functions include accounts payable, payroll, utility billing, business licenses, purchasing, budgeting, financial reporting, cash flow management and investment management.

Finance Divisions:

- [\(210\) Finance](#)
- [\(230\) Utility Billing](#)

FY 2022-23 Highlights

- Submitted the FY 2022-23 Operating Budget for and received the Distinguished Budget Presentation Award from the Government Finance Officers Association
- Submitted FY 2021-22 Annual Comprehensive Financial Report for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (Still under review)
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for FY 2020-21 Annual Comprehensive Financial Report
- Filled departmental vacancies resulting from attrition (Finance Director, and Accounting Analyst)
- Assisted in the preparation of Water, Wastewater, and Recycled Water Enterprise Funds Rate Studies
- Prepared annual budget and 5-year capital improvement plan in newly implemented OpenGov platform
- Completed citywide Cost Allocation Plan to increase reimbursement for actual indirect and overhead costs for State and Federal grant funding
- Implemented Subscription Based IT Arrangements (SBITAs) solution to comply with new Governmental Accounting Standard
- Added ability to remotely deposit checks for quicker access to funds while reducing armored transport service requirements

FY 2023-24 Goals

- Present annual financial reports and fiscal achievements for award recognition
- Implement a new cloud-based procurement software for solicitation and evaluation of bids, as well contract and insurance requirement management
- Implement cloud-based invoice system for Utility Billing and Community Development fees
- Implement ACH EFT payments to city vendors
- Implement Smart Invoice capture for routing and approving of city invoices for faster processing
- Continue working to resolve IVR system issues for Utility Billing customer payments
- Complete a comprehensive Citywide User Fee Study and Developer Fee Study
- Issue second tranche of Community Facilities District bond funding
- Update Municipal Code to comply with changes in federal regulations for purchasing and implement the California Uniform Public Construction Cost Accounting Act for public works projects
- Complete the preparation of the FY 2022-23 Annual Comprehensive Financial Report and obtain issuance of an unmodified audit opinion by the end of December 2023

Key Performance Indicators

Goal: Economic Development and Vitality – Attract and expand diverse business and employment opportunities

	2019-2020	2020-2021	2021-2022
Business license history	1,578	1,750	1,436
Number of new businesses	349	294	347
Number of jobs in American Canyon	9,780	12,691	5,189
Transient Occupancy Tax revenue	1,140,969	947,078	1,582,250

Goal: Quality services and Organizational Effectiveness-Deliver exemplary government services

	2019-2020	2020-2021	2021-2022
General Fund operating expenditures as a percent of budget	28%	28%	29%
Total General Fund revenue as a percent of budget	30%	31%	38%
General Fund sales tax as a percent of budget	4%	3%	5%

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▶ REVENUES	\$ 20,993,029	\$ 22,774,612	\$ 28,851,307	\$ 28,949,416
▼ EXPENSES	19,579,518	22,392,678	26,545,966	33,864,159
▶ SALARIES	4,392,433	4,975,258	5,869,249	6,482,139
▶ BENEFITS	1,292,298	1,284,293	1,410,873	1,608,616
▶ RETIREMENT (CalPERS)	730,520	851,515	969,745	912,159
▶ RETIREE MEDICAL (OPEB)	476,347	519,659	515,781	526,342
▶ SUPPLIES AND SERVICES	3,658,525	5,298,203	7,893,423	7,722,903
▶ INTERNAL SERVICE FEES	1,443,200	1,602,995	1,443,886	2,124,398
▶ SHERIFF CONTRACT	6,778,700	7,227,151	7,666,071	8,502,293
▶ UTILITIES	469,878	425,258	613,338	488,300
▶ CAPITAL OUTLAY	29,107	129,516	18,000	20,000
▶ MISCELLANEOUS	-45,807	-56,549	-55,927	-96,051
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	67,790	0
▶ TRANSFERS OUT - OTHER	299,646	0	0	5,067,473
▶ TRANSFER OUT - DEBT SERVICE	54,670	135,380	133,737	505,588
Revenues Less Expenses	\$ 1,413,511	\$ 381,934	\$ 2,305,341	\$ -4,914,743

Expenditures

100-20 Finance Expenditures by Division

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(210) FINANCE	\$700,718	\$882,936	\$1,252,261	\$1,285,816
(230) UTILITY BILLING	\$510,174	\$546,392	\$666,992	\$645,274
TOTAL	\$1,210,892	\$1,429,328	\$1,919,253	\$1,931,091

Revenues

100-20 Finance Revenues by Division

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(210) FINANCE	\$235,111	\$256,268	\$197,285	\$373,411
(230) UTILITY BILLING	\$628,200	\$546,472	\$656,488	\$647,764
TOTAL	\$863,311	\$802,739	\$853,773	\$1,021,175

Authorized Personnel

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Finance			
Finance	3.51	2.71	4.65
Utility Billing	3.80	4.75	3.40
Finance Total	7.31	7.46	8.05

Finance - Finance

General Fund (100) Finance Department (20) Finance Division (210)

Expenditures

100-20-210 Finance Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$282,774	\$394,682	\$360,590	\$603,074
(41120) WAGES - PART TIME	\$39,231	\$5,072	\$0	\$30,078
(41140) WAGES - OVERTIME	\$3,578	\$1,645	\$0	\$0
(41160) ALLOWANCES	\$2,298	\$3,550	\$3,360	\$4,320
E01 PERSONNEL - WAGES TOTAL	\$327,881	\$404,948	\$363,950	\$637,472
SALARIES TOTAL	\$327,881	\$404,948	\$363,950	\$637,472
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$29,024	\$42,360	\$13,186	\$67,695
(41230) HEALTH-IN-LIEU	\$4,320	\$3,880	\$3,840	\$9,405
(41240) CAFETERIA PLAN SECTION 125	\$12,869	\$14,496	\$13,761	\$21,213
(41260) SOCIAL SECURITY & MEDICARE	\$5,012	\$6,136	\$5,896	\$9,684
(41270) WORKER COMP INSURANCE	\$1,839	\$4,401	\$3,905	\$7,298
(41290) BENEFITS - OTHER	\$8,595	\$6,558	\$3,392	\$10,763
E02 PERSONNEL - BENEFITS TOTAL	\$61,659	\$77,831	\$43,980	\$126,057
BENEFITS TOTAL	\$61,659	\$77,831	\$43,980	\$126,057
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$46,125	\$78,616	\$84,556	\$108,652
E33 RETIREMENT CALPERS TOTAL	\$46,125	\$78,616	\$84,556	\$108,652
RETIREMENT (CALPERS) TOTAL	\$46,125	\$78,616	\$84,556	\$108,652
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$39,629	\$116,097	\$13,741	\$7,400
(42160) PROFESSIONAL SERVICES	\$93,045	\$53,845	\$125,000	\$149,835
(42180) TEMP AGENCY SERVICES	\$0	\$0	\$50,000	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$53,317	\$63,892	\$411,447	\$60,100
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$15,393	\$14,851	\$15,280	\$16,700
E03 SUPPLIES & SERVICES TOTAL	\$201,384	\$248,684	\$615,468	\$234,035
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$3,453	\$4,093	\$6,500	\$6,500
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$3,453	\$4,093	\$6,500	\$6,500
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$573	\$613	\$800	\$200
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$5,647	\$2,362	\$2,866	\$2,590
(42430) CONFERENCES - TRAINING	\$2,631	\$11,377	\$20,000	\$29,000
E05 SERVICES - OTHER TOTAL	\$8,850	\$14,352	\$23,666	\$31,790
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$6,423	\$7,126	\$8,150	\$8,250
(43115) OPERATING SUPPLIES	\$3,077	\$2,802	\$2,150	\$2,350
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$9,500	\$9,929	\$10,300	\$10,600
SUPPLIES AND SERVICES TOTAL	\$223,187	\$277,058	\$655,934	\$282,925
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(43400) INTERNAL SERVICE FEES	\$33,200	\$36,900	\$89,264	\$136,724
INTERNAL SERVICE FEES TOTAL	\$33,200	\$36,900	\$89,264	\$136,724
UTILITIES				

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$28,939	\$30,288	\$31,355	\$31,300
E07 UTILITIES & MAINT TOTAL	\$28,939	\$30,288	\$31,355	\$31,300
UTILITES TOTAL	\$28,939	\$30,288	\$31,355	\$31,300
MISCELLANEOUS				
E21 CONTRA ACCOUNT				
(42495) CONTRA-EXPENSE	-\$20,275	-\$22,705	-\$16,777	-\$37,313
E21 CONTRA ACCOUNT TOTAL	-\$20,275	-\$22,705	-\$16,777	-\$37,313
MISCELLANEOUS TOTAL	-\$20,275	-\$22,705	-\$16,777	-\$37,313
TOTAL	\$700,718	\$882,936	\$1,252,261	\$1,285,816

Revenues

100-20-210 Finance Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$2,815	\$2,572	\$2,800	\$3,000
R15 MISCELLANEOUS TOTAL	\$2,815	\$2,572	\$2,800	\$3,000
MISCELLANEOUS TOTAL	\$2,815	\$2,572	\$2,800	\$3,000
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	\$230,298	\$253,696	\$194,485	\$370,411
TRANSFERS IN - CAPITAL PROJECTS	\$1,999	\$0	\$0	\$0
TOTAL	\$235,111	\$256,268	\$197,285	\$373,411

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Assistant City Manager	-	-	0.05
Finance Director	0.70	0.70	0.85
Finance Manager	-	-	0.80
Management Analyst II - Accounting	0.80	0.10	1.00
Management Analyst II - Budget	0.80	0.80	-
Accounting Technicians	-	0.65	0.75
Accounting Assistants	1.21	0.46	1.20
Total Staff Full Time Equivalents	3.51	2.71	4.65

Finance - Utility Billing

General Fund (100) Finance Department (20) Utility Billing Division (230)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	242,515	245,020	328,944	283,197
▼ E01 PERSONNEL - WAGES	242,515	245,020	328,944	283,197
(41110) WAGES - FULL TIME	197,637	234,354	328,464	282,477
(41120) WAGES - PART TIME	37,998	9,189	0	0
(41140) WAGES - OVERTIME	6,594	972	0	0
(41160) ALLOWANCES	287	505	480	720
▼ BENEFITS	55,312	61,342	78,283	71,980
▼ E02 PERSONNEL - BENEFITS	55,312	61,342	78,283	71,980
(41210) HEALTH INSURANCE	37,212	40,725	52,645	47,468
(41230) HEALTH-IN-LIEU	480	480	480	1,995
(41240) CAFETERIA PLAN SECTION 125	10,500	13,221	15,992	14,329
(41260) SOCIAL SECURITY & MEDICARE	3,684	3,752	5,009	4,343
(41270) WORKER COMP INSURANCE	1,287	1,600	1,675	2,115
(41290) BENEFITS - OTHER	2,151	1,564	2,483	1,730
▼ RETIREMENT (CaPERS)	32,207	34,416	36,448	36,215
▼ E33 RETIREMENT CALPERS	32,207	34,416	36,448	36,215
(41250) PERS RETIREMENT	32,207	34,416	36,448	36,215
▼ SUPPLIES AND SERVICES	153,639	175,114	180,378	186,912
▼ E03 SUPPLIES & SERVICES	132,393	157,554	174,688	179,900
(42150) INFO TECH SUPPORT SERVICES	29,951	37,249	17,678	16,800
(42180) TEMP AGENCY SERVICES	0	0	0	80,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	77,908	95,908	116,510	42,600
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	24,535	24,397	40,500	40,500
▼ E04 SERVICES - REPAIR & MAINTENANC	536	757	695	2,000
(42310) GENERAL REPAIRS & MAINT	536	757	695	2,000
▼ E05 SERVICES - OTHER	19,924	16,157	4,495	3,512
(42425) MEMBERSHIP DUES & SUBSCRIPTION	183	736	745	762
(42430) CONFERENCES - TRAINING	19,741	15,421	3,750	2,750
▼ E06 SUPPLIES - GENERAL SUPPLIES	786	646	500	1,500
(43110) OFFICE SUPPLIES	786	646	500	1,500
▼ INTERNAL SERVICE FEES	26,500	30,500	42,939	66,970
▼ E34 INTERNAL SERVICE FEES	26,500	30,500	42,939	66,970
(42485) ISF - INFO TECH	18,400	21,600	34,800	42,552
(42487) ISF - LEGAL SERVICES	8,100	8,900	8,139	24,418
Total	510,174	546,392	666,992	645,274

Revenues

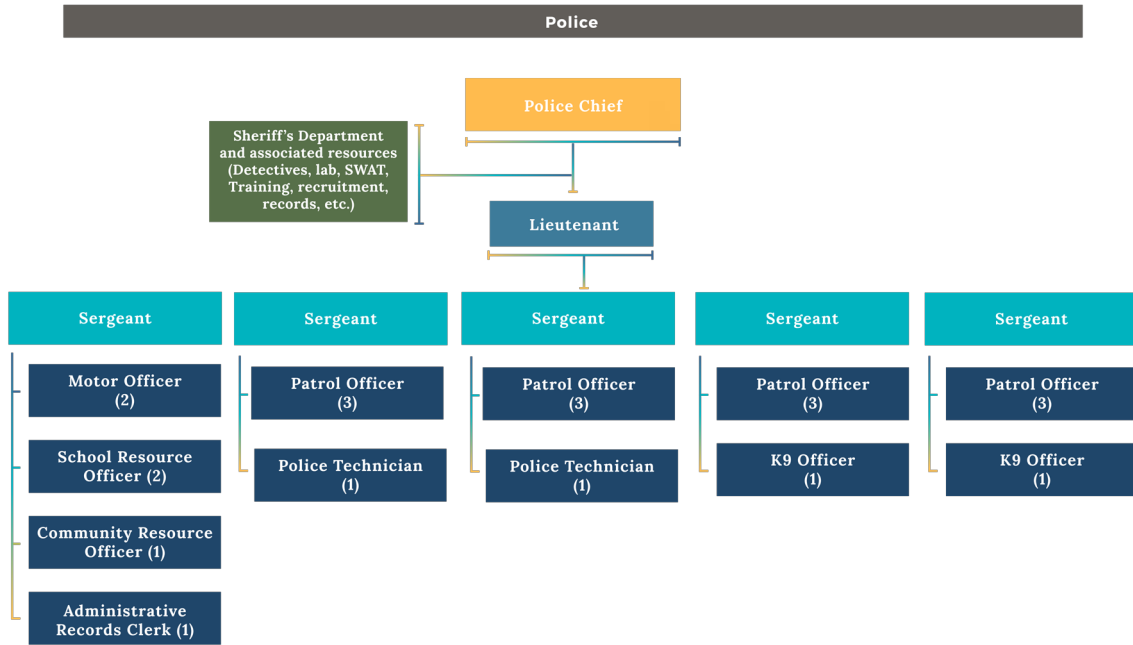
Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	628,200	546,472	656,488	647,764
▼ R18 INTER-FUND TRANS FOR SUPP SVC	628,200	546,472	656,488	647,764
(37210) INTERFUND TRANSFER SUPPORT SVC	628,200	546,472	656,488	647,764
Total	628,200	546,472	656,488	647,764

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Finance Director	0.10	0.10	0.15
Finance Manager	-	-	0.20
Management Analyst II - Accounting	0.10	0.80	-
Management Analyst II - Budget	0.10	0.10	-
Accounting Technicians	-	0.25	0.25
Accounting Assistants	3.50	3.50	2.80
Total Staff Full Time Equivalents	3.80	4.75	3.40

Police

(30) Police Department (100) General Fund

Organization Chart



The Police Department is the local law enforcement service for the City of American Canyon. The Police Department members are first responders to all forms of emergencies and crisis. The department provides public safety by enforcing the Penal Code, Health and Safety Code, Vehicle Code, and local ordinances. American Canyon Police Department is comprised of 25 sworn peace officers, two non-sworn Police Technicians, and an Administrative Clerk that is a contract employee, from the Napa County Sheriff's Department. In FY 22-23 the contract with Napa County Sheriff was amended and a Lieutenant position was added.

The American Canyon Police Department is provided to the city via a Law Enforcement Services Agreement with the Napa County Sheriff's Office. The Sheriff's Office provides the city with a Captain for the role of the Police Chief, Lieutenant, four supervisors at the rank of Sergeant, and 19 Deputy Sheriff's to serve as Police Officers. The officer's assignments include patrol shifts, K9 units, traffic-motorcycle unit, School Resource Officers, and a Community Resource Officer. Additionally, major cases and several felony or misdemeanor complex cases are referred to the Detective Bureau at the Sheriff's Office for follow-up investigations.

FY2022-2023 Highlights

- Added a Lieutenant position to the city and Sheriff's Department contract.
- Reintroduced the bicycle patrol program.
- Purchased an additional FLOCK camera to be installed at SR-29 / Kimberly Drive (southbound).
- Established a liaison and partnership with Napa NEWS.
- Proposed a Gun safe storage ordinance.
- 0 fatal traffic accidents in the city.

FY2023-2024 Goals

- Purchase an additional FLOCK camera to be installed at SR-29 / Kimberly Drive (northbound).
- Reintroduce the Police Explorer program.
- Additional staffing for traffic enforcement and community outreach.
- AED's (defibrillators) installed in patrol vehicles.
- Gun safety storage education and awareness.
- Provide additional fraud, ID theft, and elder abuse awareness to the community

Key Performance Indicators

Goal: Public Safety – Ensure American Canyon remains a safe community

	2019-2020	2020-2021	2021-2022
Clearance Rate-Violent Crime vs. State (63.69%)	81.10%	73.10%	88.53%
Clearance Rate-Property Crime vs. State (25.38%)	43.20%	39.00%	50.50%
Percent in Property Crime Recovery	38%	23%	26%
Uniform Crime Reporting (UCR) Statistics (5 year average is 551)	549	523	551

Summary

100-30 Police Summary

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
REVENUES	\$343,780	\$422,103	\$379,656	\$436,576
EXPENSES	\$7,375,323	\$7,975,111	\$8,322,285	\$9,404,565
REVENUES LESS EXPENSES	-\$7,031,543	-\$7,553,008	-\$7,942,629	-\$8,967,989

Expenditures

100-30-310 Police Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$115,241	\$131,945	\$137,245	\$153,034
(41140) WAGES - OVERTIME	\$98	\$4,149	\$5,000	\$6,000
E01 PERSONNEL - WAGES TOTAL	\$115,339	\$136,094	\$142,245	\$159,034
SALARIES TOTAL	\$115,339	\$136,094	\$142,245	\$159,034
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$17,182	\$18,044	\$19,080	\$20,329
(41240) CAFETERIA PLAN SECTION 125	\$7,177	\$7,427	\$7,464	\$8,214
(41260) SOCIAL SECURITY & MEDICARE	\$1,766	\$2,082	\$2,098	\$2,338
(41270) WORKER COMP INSURANCE	\$653	\$4,501	\$563	\$774
(41290) BENEFITS - OTHER	\$1,078	\$376	\$0	\$0
E02 PERSONNEL - BENEFITS TOTAL	\$27,856	\$32,429	\$29,205	\$31,655
BENEFITS TOTAL	\$27,856	\$32,429	\$29,205	\$31,655
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$19,918	\$24,408	\$25,022	\$24,323
E33 RETIREMENT CALPERS TOTAL	\$19,918	\$24,408	\$25,022	\$24,323
RETIREMENT (CALPERS) TOTAL	\$19,918	\$24,408	\$25,022	\$24,323
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$4,667	\$1,071	\$4,800	\$5,400
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$13,990	\$7,106	\$15,300	\$9,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$794	\$372	\$500	\$5,500
E03 SUPPLIES & SERVICES TOTAL	\$19,451	\$8,549	\$20,600	\$19,900
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$14,582	\$14,340	\$17,500	\$26,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$14,582	\$14,340	\$17,500	\$26,000
E05 SERVICES - OTHER				
(42430) CONFERENCES - TRAINING	\$0	\$1,858	\$3,000	\$5,200
(42490) SERVICES - OTHER	\$197	\$771	\$1,000	\$1,000
(43125) SMALL TOOLS & EQUIPMENT	\$0	\$54,248	\$0	\$0
E05 SERVICES - OTHER TOTAL	\$197	\$56,876	\$4,000	\$6,200
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$2,176	\$2,620	\$3,000	\$8,500
(43115) OPERATING SUPPLIES	\$28,215	\$29,447	\$30,000	\$62,400
(43120) FUEL	\$75,158	\$127,641	\$130,950	\$140,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$105,548	\$159,708	\$163,950	\$210,900
SUPPLIES AND SERVICES TOTAL	\$139,779	\$239,473	\$206,050	\$263,000
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$60,700	\$70,100	\$0	\$0
(42484) ISF - FLEET	\$181,100	\$163,300	\$199,964	\$352,118
(42485) ISF - INFO TECH	\$3,100	\$3,600	\$0	\$0
(42487) ISF - LEGAL SERVICES	\$4,300	\$6,300	\$3,423	\$14,342
E34 INTERNAL SERVICE FEES TOTAL	\$249,200	\$243,300	\$203,387	\$366,460
INTERNAL SERVICE FEES TOTAL	\$249,200	\$243,300	\$203,387	\$366,460
SHERIFF CONTRACT				
E15 SHERIFF CONTRACT				
(42210) LAW ENFORCEMENT SERVICES	\$6,778,700	\$7,227,151	\$7,666,071	\$8,502,293
E15 SHERIFF CONTRACT TOTAL	\$6,778,700	\$7,227,151	\$7,666,071	\$8,502,293
SHERIFF CONTRACT TOTAL	\$6,778,700	\$7,227,151	\$7,666,071	\$8,502,293
UTILITIES				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$3,181	\$30,616	\$22,038	\$35,000

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$12,244	\$11,047	\$13,266	\$2,800
E07 UTILITIES & MAINT TOTAL	\$15,425	\$41,662	\$35,304	\$37,800
UTILITES TOTAL	\$15,425	\$41,662	\$35,304	\$37,800
CAPITAL OUTLAY				
E11 CAPITAL OUTLAY				
(46120) VEHICLES	\$29,107	\$25,942	\$0	\$0
(46130) MAJOR EQUIPMENT	\$0	\$4,653	\$15,000	\$20,000
E11 CAPITAL OUTLAY TOTAL	\$29,107	\$30,594	\$15,000	\$20,000
CAPITAL OUTLAY TOTAL	\$29,107	\$30,594	\$15,000	\$20,000
TOTAL	\$7,375,323	\$7,975,111	\$8,322,285	\$9,404,565

Revenues

100-30-310 Police Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
FINES, FORFEITURES, AND PENALTIES				
R16 FINES & FORFEITURES				
(36410) FINES AND FORFEITURES	\$47,316	\$73,990	\$49,405	\$85,000
(36420) TOWING FEES	\$0	\$0	\$10,725	\$15,500
R16 FINES & FORFEITURES TOTAL	\$47,316	\$73,990	\$60,130	\$100,500
FINES, FORFEITURES, AND PENALTIES TOTAL	\$47,316	\$73,990	\$60,130	\$100,500
INTERGOVERNMENTAL	\$0	\$3,000	\$0	\$0
CHARGES FOR SERVICES				
R09 CHARGES FOR SERVICES - GEN GOV				
(35180) GENERAL PLAN UPDATE FEE	\$10,650	\$17,700	\$0	\$0
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$10,650	\$17,700	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$10,650	\$17,700	\$0	\$0
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$118,691	\$153,922	\$156,526	\$162,826
R15 MISCELLANEOUS TOTAL	\$118,691	\$153,922	\$156,526	\$162,826
R20 PROCEEDS FROM SALE OF CAPITAL ASSETS				
(36380) PROCEEDS OF SALE	\$10,000	\$10,000	\$0	\$0
R20 PROCEEDS FROM SALE OF CAPITAL ASSETS TOTAL	\$10,000	\$10,000	\$0	\$0
MISCELLANEOUS TOTAL	\$128,691	\$163,922	\$156,526	\$162,826
TRANSFERS IN - CAPITAL PROJECTS	\$157,123	\$163,491	\$0	\$0
TRANSFERS IN - OTHER	\$0	\$0	\$163,000	\$173,250
TOTAL	\$343,780	\$422,103	\$379,656	\$436,576

Department Staffing by Division

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
City Staff			
Police Technician	2.00	2.00	2.00
Administrative Clerk	0.70	-	-
Total Staff Full Time Equivalents	2.70	2.00	2.00

Comments: Admin Clerk II is shared between City (70%) and the Fire District (30%).

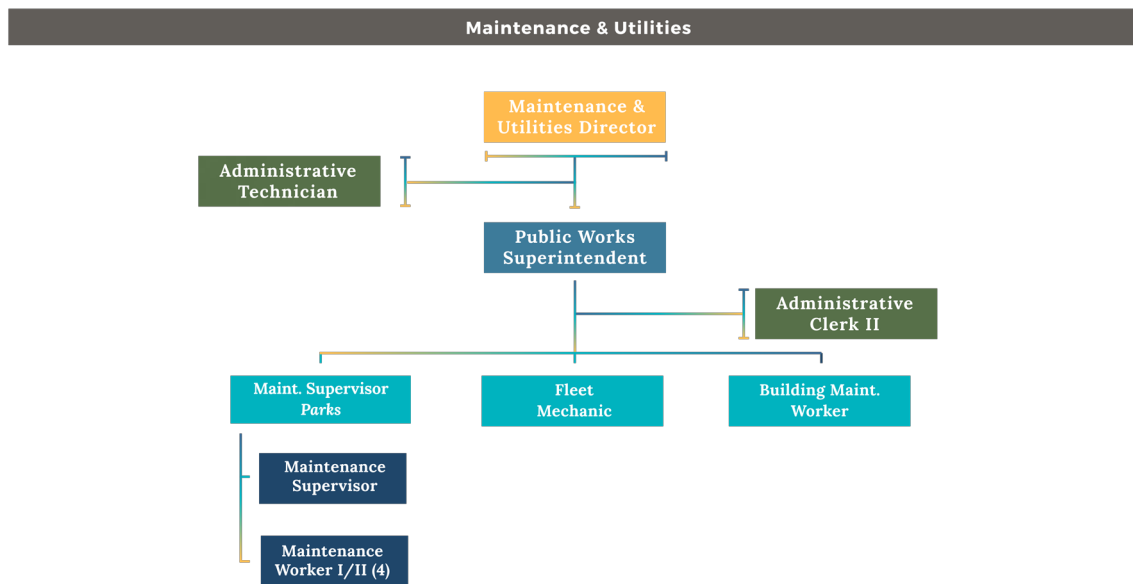
Sheriff's Contract Staff			
Police Chief	1.00	1.00	1.00
Police Lieutenant	-	1.00	1.00
Sergeant	4.00	4.00	5.00
Deputy Sheriff	19.00	19.00	19.00
Police Records Technician	-	1.00	1.00
Total Staff Full Time Equivalents	24.00	26.00	27.00

Law Enforcement Services provided by Napa County Sheriff through contractual agreement.

Maintenance & Utilities

(40) Maintenance & Utilities Department (100) General Fund

Organization Chart



Department Description

The Maintenance and Utilities Department supports the health, safety and comfort of all American Canyon residents, workers, and visitors daily. The services and functions provided by the Maintenance and Utilities Department making civilized life possible. Our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, with little or no awareness by the public. We are doing our jobs if no one knows or needs to call in with concerns.

Maintenance and Utilities Divisions:

- [\(510\) Maintenance and Utilities Administration](#)
- [\(540\) Parks Maintenance](#)

Services Provided

The Maintenance and Utilities Department provides:

Well maintained civic facilities

- Maintenance and Utilities crews maintain 9 City owned buildings and facilities

Management of the City's vehicle and equipment fleet

- Maintenance and Utilities is responsible for maintaining over 100 vehicles and pieces of motorized equipment, which serve all City departments, allowing them to accomplish their respective missions

Environmental stewardship of creeks, wetlands, and open spaces

- Throughout the divisions within Maintenance and Utilities, staff are constantly maintaining, improving, and monitoring American Canyon's creeks, wetlands, and open spaces to ensure their continued health for all to enjoy
- Cooperative efforts with Public Works on quick responses in the event of an emergency or natural disaster
- Maintenance and Utilities crews are the third leg of the first responder stool and often are the first on scene
- Maintenance and Utilities work in conjunction with and in support of Fire and Police responders
- Cooperative efforts with Public Works on environmental stewardship of creeks, wetlands, and open space.

Management of Parks and Open Space Maintenance

- Maintenance and Utilities now maintains and oversees 20 city parks, trails, street landscapes, municipal grounds, three Lighting and Landscaping Assessment Districts, two swimming pools at the Phillip West Aquatic Center, and open spaces (620 acres at Newell Open Space and 10 miles of trails at Napa River Bay Trail with partners from the California State Fish and Wildlife Department, and the Napa County Parks and Open Space District

FY 2022-2023 Highlights

CORPORATION YARD

Completed

- Replaced main entrance gates at Corp Yard
- Added Streetlight Pole at main gate at Corp Yard.
- Pathway remote control gate at Commerce/Wetlands
- Glass storefront Walls and doors at City Hall
- Plexiglass countertop partitions at City Hall
- New Key Card Access at City Hall
- Organize the supply stock for efficiency
- Organizing and cleanup of Corp Yard for future relocation
- Moved Building Maintenance from 225 James to Corp Yard.

PARK MAINTENANCE

Completed

- Revitalized the Wetlands Edge Linear Landscape
- Replaced swimming pool pump
- Removed the old pool dome for disposal
- Replaced drinking fountain at North Hampton Park
- Added reinstalled porta-potties in the parks
- Hired a new Parks Supervisor
- Hired two new parks maintenance workers.

Anticipated

- Refreshing planter beds in the landscapes of parks

FY 2023-2024 Goals

FACILITIES MAINTENANCE

- SCADA system upgrade
- Computerized Maintenance Management System Implementation

PARKS MAINTENANCE

- Purchasing & installing new picnic tables & benches at wetlands viewing area park
- Continue refreshing planter beds in the landscapes of parks
- Obtaining the Tree City USA designation

Key Performance Indicators

Goal: Public Safety – Ensure American Canyon remains a safe community

	2019-2020	2020-2021	2021-2022
Number of City Vehicles down more than two weeks		4-PD	

Goal: Outdoors and Recreation – Expand opportunities for use of outdoor recreation and an active and healthy lifestyle

	2019-2020	2020-2021	2021-2022
Park Maintenance Costs per year	\$1,112,696.00	\$1,236,286.00	\$1,122,766.00
Parks CIP Costs/Investments	\$334,473.03	\$0.00	\$62,932.00
Trail system miles & miles maintained		16	16

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
► REVENUES	\$ 610,778	\$ 96,464	\$ 263,212	\$ 190,900
► EXPENSES	2,188,066	1,246,080	1,905,296	1,832,630
Revenues Less Expenses	\$ -1,577,289	\$ -1,149,616	\$ -1,642,084	\$ -1,641,730

Expenditures

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(545) SOLID WASTE	0	0	0	18,000
(540) PARKS MAINTENANCE	1,236,284	1,122,766	1,669,108	1,565,354
(520) STREETS & ROADS	612,350	0	0	0
(525) STORM DRAIN/MEASURE A	227,994	0	0	0
(510) PUBLIC WORKS ADMINISTRATION	111,438	123,314	236,188	249,276
Total	2,188,066	1,246,080	1,905,296	1,832,630

Revenues

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(540) PARKS MAINTENANCE	0	0	88,212	0
(520) STREETS & ROADS	311,456	0	0	0
(525) STORM DRAIN/MEASURE A	221,568	0	0	0
(510) PUBLIC WORKS ADMINISTRATION	77,754	96,464	175,000	190,900
Total	610,778	96,464	263,212	190,900

Department Staffing by Division

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Maintenance & Utilities			
Maintenance & Utilities Administration	0.90	1.30	1.20
Parks Maintenance	5.40	5.70	4.30
Maintenance & Utilities Total	6.30	7.00	5.50

Maintenance & Utilities - Administration

General Fund (100) Maintenance & Utilities Department (40) Administration Division (510)

Expenditures

100-40-510 MUD Admin Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$70,959	\$78,714	\$141,807	\$137,628
(41140) WAGES - OVERTIME	\$426	\$477	\$2,000	\$2,000
(41160) ALLOWANCES	\$974	\$906	\$960	\$960
E01 PERSONNEL - WAGES TOTAL	\$72,359	\$80,096	\$144,767	\$140,588
SALARIES TOTAL	\$72,359	\$80,096	\$144,767	\$140,588
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$11,214	\$12,811	\$23,459	\$22,362
(41240) CAFETERIA PLAN SECTION 125	\$3,247	\$3,506	\$5,037	\$5,081
(41260) SOCIAL SECURITY & MEDICARE	\$1,099	\$1,214	\$2,143	\$2,083
(41270) WORKER COMP INSURANCE	\$1,005	\$4,100	\$9,011	\$10,319
(41290) BENEFITS - OTHER	\$619	\$685	\$552	\$452
E02 PERSONNEL - BENEFITS TOTAL	\$17,185	\$22,317	\$40,202	\$40,297
BENEFITS TOTAL	\$17,185	\$22,317	\$40,202	\$40,297
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$12,508	\$11,373	\$24,895	\$20,892
E33 RETIREMENT CALPERS TOTAL	\$12,508	\$11,373	\$24,895	\$20,892
RETIREMENT (CALPERS) TOTAL	\$12,508	\$11,373	\$24,895	\$20,892
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$1,793	\$753	\$0	\$0
(42160) PROFESSIONAL SERVICES	\$0	\$0	\$3,000	\$2,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$4,003	\$3,663	\$5,429	\$5,700
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$662	\$901	\$1,000	\$1,000
E03 SUPPLIES & SERVICES TOTAL	\$6,458	\$5,318	\$9,429	\$8,700
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$1,267	\$790	\$1,500	\$1,600
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$1,267	\$790	\$1,500	\$1,600
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$675	\$1,207	\$500	\$500
(42430) CONFERENCES - TRAINING	\$572	\$866	\$3,000	\$6,500
E05 SERVICES - OTHER TOTAL	\$1,247	\$2,073	\$3,500	\$7,000
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$530	\$771	\$500	\$1,000
(43115) OPERATING SUPPLIES	\$809	\$1,896	\$3,250	\$3,275
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$1,339	\$2,667	\$3,750	\$4,275
SUPPLIES AND SERVICES TOTAL	\$10,311	\$10,848	\$18,179	\$21,575
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$3,100	\$3,600	\$19,873	\$24,315
(42487) ISF - LEGAL SERVICES	\$1,900	\$2,100	\$3,090	\$8,609
E34 INTERNAL SERVICE FEES TOTAL	\$5,000	\$5,700	\$22,963	\$32,924

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
INTERNAL SERVICE FEES TOTAL	\$5,000	\$5,700	\$22,963	\$32,924
UTILITIES				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$721	\$1,220	\$782	\$8,000
E07 UTILITIES & MAINT TOTAL	\$721	\$1,220	\$782	\$8,000
UTILITIES TOTAL	\$721	\$1,220	\$782	\$8,000
MISCELLANEOUS				
E21 CONTRA ACCOUNT				
(42495) CONTRA-EXPENSE	-\$6,646	-\$8,240	-\$15,600	-\$15,000
E21 CONTRA ACCOUNT TOTAL	-\$6,646	-\$8,240	-\$15,600	-\$15,000
MISCELLANEOUS TOTAL	-\$6,646	-\$8,240	-\$15,600	-\$15,000
TOTAL	\$111,438	\$123,314	\$236,188	\$249,276

Revenues

100-40-510 MUD Admin Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	\$77,754	\$96,464	\$175,000	\$190,900
TOTAL	\$77,754	\$96,464	\$175,000	\$190,900

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Maintenance & Utilities Director	0.20	0.20	0.20
Public Works Superintendent	-	0.40	0.30
Administrative Technician	0.20	0.20	0.20
Administrative Clerk	0.50	0.50	0.50
Total Full Time Equivalents	0.90	1.30	1.20

Maintenance & Utilities - Parks Maintenance

General Fund (100) Maintenance & Utilities Department (40) Parks Maintenance Division (540)

Expenditures

100-40-540 MUD Parks Maintenance Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$343,943	\$236,665	\$394,796	\$353,629
(41140) WAGES - OVERTIME	\$5,756	\$17,155	\$24,000	\$20,000
E01 PERSONNEL - WAGES TOTAL	\$349,699	\$253,821	\$418,796	\$373,629
SALARIES TOTAL	\$349,699	\$253,821	\$418,796	\$373,629
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$68,227	\$56,990	\$94,656	\$68,305
(41230) HEALTH-IN-LIEU	\$4,340	\$380	\$0	\$4,560
(41240) CAFETERIA PLAN SECTION 125	\$18,701	\$13,599	\$20,744	\$17,761
(41260) SOCIAL SECURITY & MEDICARE	\$5,180	\$3,874	\$6,025	\$5,451
(41270) WORKER COMP INSURANCE	\$42,677	\$44,105	\$32,624	\$41,881
(41290) BENEFITS - OTHER	\$1,646	\$0	\$276	\$302
E02 PERSONNEL - BENEFITS TOTAL	\$140,772	\$118,948	\$154,325	\$138,260
BENEFITS TOTAL	\$140,772	\$118,948	\$154,325	\$138,260
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$51,197	\$49,440	\$36,656	\$44,151
E33 RETIREMENT CALPERS TOTAL	\$51,197	\$49,440	\$36,656	\$44,151
RETIREMENT (CALPERS) TOTAL	\$51,197	\$49,440	\$36,656	\$44,151
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$1,601	\$1,602	\$0	\$54,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$27,384	\$32,557	\$89,400	\$136,700
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$26	\$500	\$500
E03 SUPPLIES & SERVICES TOTAL	\$28,985	\$34,185	\$89,900	\$191,200
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$111,330	\$129,101	\$274,000	\$300,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$111,330	\$129,101	\$274,000	\$300,000
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$582	\$868	\$3,500	\$4,400
(42430) CONFERENCES - TRAINING	\$1,539	\$3,887	\$18,000	\$17,300
E05 SERVICES - OTHER TOTAL	\$2,121	\$4,754	\$21,500	\$21,700
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$827	\$752	\$800	\$1,000
(43115) OPERATING SUPPLIES	\$43,098	\$35,916	\$117,500	\$101,650
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$43,925	\$36,668	\$118,300	\$102,650
SUPPLIES AND SERVICES TOTAL	\$186,361	\$204,708	\$503,700	\$615,550
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$188,900	\$163,300	\$91,406	\$63,949

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(42485) ISF - INFO TECH	\$3,100	\$3,600	\$39,837	\$48,630
(42487) ISF - LEGAL SERVICES	\$11,500	\$12,500	\$9,249	\$30,885
E34 INTERNAL SERVICE FEES TOTAL	\$203,500	\$179,400	\$140,492	\$143,464
INTERNAL SERVICE FEES TOTAL	\$203,500	\$179,400	\$140,492	\$143,464
UTILITIES				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$21,330	\$15,868	\$30,731	\$18,000
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$2,884	\$2,163	\$3,126	\$2,300
(43230) UTILITIES - WATER	\$280,542	\$199,496	\$381,282	\$230,000
E07 UTILITIES & MAINT TOTAL	\$304,756	\$217,527	\$415,139	\$250,300
UTILITIES TOTAL	\$304,756	\$217,527	\$415,139	\$250,300
CAPITAL OUTLAY				
E11 CAPITAL OUTLAY				
(46120) VEHICLES	\$0	\$98,922	\$0	\$0
E11 CAPITAL OUTLAY TOTAL	\$0	\$98,922	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$98,922	\$0	\$0
TOTAL	\$1,236,284	\$1,122,766	\$1,669,108	\$1,565,354

Revenues

100-40-540 MUD Parks Maintenance Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
TRANSFERS IN - OTHER				
R19 INTER-FUND TRANSFERS IN				
(37290) TRANSFER IN FROM OTHER FUNDS	\$0	\$0	\$88,212	\$0
R19 INTER-FUND TRANSFERS IN TOTAL	\$0	\$0	\$88,212	\$0
TRANSFERS IN - OTHER TOTAL	\$0	\$0	\$88,212	\$0
TOTAL	\$0	\$0	\$88,212	\$0

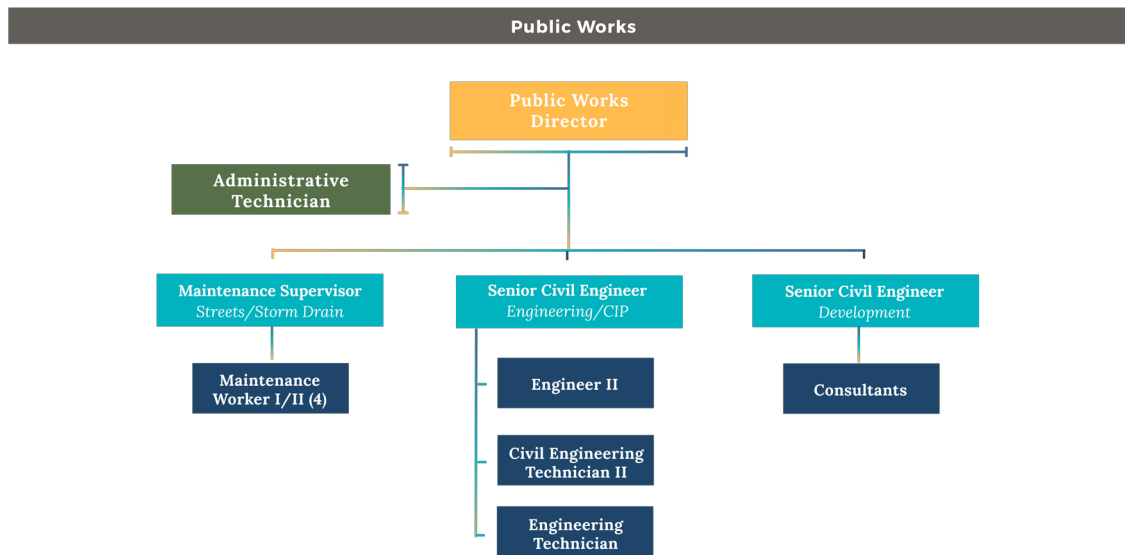
Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Public Works Superintendent	-	0.20	0.20
Maintenance Supervisor	0.90	0.90	0.50
Senior Maintenance Worker	-	1.00	0.80
Maintenance Worker	4.50	3.60	2.80
Total Full Time Equivalents	5.40	5.70	4.30

Public Works

(50) Public Works Department (100) General Fund

Organization Chart



Department Description

Public Works is the combination of physical assets, management practices, policies and personnel necessary for government to provide and sustain structures and services essential to the welfare and acceptable quality of life for its citizens. In American Canyon, our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, acting as an active partner with our residents, businesses and visitors.

Public Works Divisions:

- [\(510\) Public Works Administration](#)
- [\(515\) Capital Projects Administration](#)
- [\(520\) Streets Maintenance](#)
- [\(525\) Storm Drain](#)
- [\(545\) Solid Waste](#)
- [\(650\) City Engineer](#)

Services Provided

The Public Works Department provides:

Safe, efficient, and effective transportation systems

- Public Works staff are constantly maintaining, constructing, and improving our transportation infrastructure; although State Route 29 is not a City facility, we are constantly developing new ways to improve traffic flow through the City in coordination with both Caltrans and the Napa Valley Transportation Authority

Well-designed and maintained streets, storm drains, street lights, and traffic signals

- Public Works crews maintain 112-miles of streets, 12-miles of storm drain system, 927 street lights, and 6 traffic signals
- Quick response in the event of an emergency or natural disaster
- Public Works crews are the third leg of the first responder stool and often times are the first on scene
- Public Works work in conjunction with and in support of Fire and Police responders

Environmental stewardship of creeks, wetlands, and open spaces

- Throughout the divisions within Public Works, staff are constantly maintaining, improving, and monitoring American Canyon's creeks, wetlands, and open spaces to insure their continued health for all to enjoy

Capital project management

- The purpose of the Capital Improvement Program (CIP) is to provide the City of American Canyon with a long-range plan for capital improvements
- Investment in Capital improvements fosters economic vitality, neighborhood vitality, and preservation of City infrastructure; it provides or improves service to areas lacking or having deficient service
- Evaluation criteria for selecting which projects to include for funding includes prior commitments, availability of state or federal grants, efficiency improvements, achieving stated economic development objectives, elimination of hazards and a project's expected useful life

Development engineering services

- Ensures that private development complies with City Engineering design standards established to foster a sense of place and to further economic development objectives
- Cooperatively work with the development community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City to ensure they are safe, reliable, and maintainable

FY2022-2023 Highlights

ENGINEERING / CAPITAL IMPROVEMENT PROGRAM (CIP)

189 Theresa Demolition

- Completed

American Canyon Road East

- Completed

Annual Pavement Management Project

- Completed

ARPA Class II Bike Lanes and Intersection Improvements

- Completed

ARPA Elliot Drive Enhanced Crosswalk Improvements

- Completed

ARPA Melvin Road Sidewalk and Drainage Improvements

- Begin design and right of way assessment

ARPA Knightsbridge Reconstruction and Water Main Improvements

- Award design contract

ARPA Paving and Utility Improvements (Rancho Del Mar Area)

- Award design contract

Complete Streets Assessment

- Completed pedestrian and bicycle safety corridor plan

Devlin Road and Vine Trail Extension

- Completed

Eucalyptus Sidewalk Gap Closure Project

- Completed

Green Island Road

- Awarded construction contract
- Began construction in Spring 2023

Local Roadway Safety Plan

- Completed and adopted by City Council

Recycled Water Main Extension

- Began construction

Sewer Manhole Rehabilitation

- Completed

Storm Drain Master Plan

- Began design

Wetlands Edge Court Extension

- Began construction

Wetlands Restoration Plan

- Commenced community engagement in Summer 2022
- Completed draft plan for circulation

STREET AND STORM DRAIN OPERATIONS

Crosswalk Improvements

- Elliot Drive at Adult Activity Center

Red Curb Painting

- Donaldson Way
- Silver Oak Trail in front of Canyon Oaks Elementary
- Continued citywide at fire hydrants

Road Sign Improvements

- Installed 17 poles and 52 signs

Street Name Sign Replacement

- Began citywide replacement

FY2023-2024 Goals

ENGINEERING / CAPITAL IMPROVEMENT PROGRAM (CIP)

Annual Pavement Management Project

- Complete project design, bid and award for construction of 2022 project

ARPA Melvin Road Sidewalk and Drainage Improvements

- Complete project design, bid, award, and commence construction

ARPA Knightsbridge Reconstruction and Water Main Improvements

- Complete project design, bid, award, and commence construction

ARPA Paving and Utility Improvements (Rancho Del Mar Area)

- Substantially complete project design

Green Island Road

- Complete joining trench utility project
- Bid and award road reconstruction and widening project spring 2024

Local Roadway Safety Plan

- Complete and adopt citywide local roadway safety plan

SS4 Broadway - Crawford to Donaldson

- Complete last section of SS4 Broadway project – upsize sewer main from Crawford Way to Donaldson Way West along the west side of SR29

Wetlands Edge Court Extension

- Complete construction

Wetlands Restoration Plan

- Complete feasibility studies in Fall 2023

Playground Replacements

- Complete

STREET AND STORM DRAIN OPERATIONS

City Creek Maintenance

- American Canyon Creek from Elliot Drive to Hwy 29/Broadway Avenue
- Rio del Mar Creek between Los Altos Place and Rio Del Mar
- Newell Creek at Silver Oak Trail

Radar Speed Sign Upgrades

- Begin replacement of speed signs citywide

Red Curb Painting

- Complete citywide at fire hydrants

Street Name Sign Replacement

- Complete citywide replacement

Key Performance Indicators

Goal: Transportation – Improve the transportation network within the City to alleviate congestion and enhance the quality of life the community

	2019-2020	2020-2021	2021-2022
Pavement Condition Index	63	62	60
Number of local streets and parallel routes (miles)	4.1	4.45	4.95
Linear feet of Class 1, 2, and 3 bicycle trails (miles)	6.12	6.12	6.97
Linear feet of pedestrian paths (miles)	7.3	7.3	7.3

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 475,388	\$ 1,086,095	\$ 1,344,469	\$ 1,266,381
▸ LICENSES AND PERMITS	38,060	69,304	77,897	14,200
▸ FINES, FORFEITURES, AND PENALTIES	0	500	0	0
▸ CHARGES FOR SERVICES	0	998	0	0
▸ MISCELLANEOUS	2,735	9,626	32,138	35,000
▸ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	315,907	325,274	409,434	482,181
▸ TRANSFERS IN - GASOLINE TAX	0	300,000	300,000	300,000
▸ TRANSFERS IN - OTHER	118,686	380,394	525,000	435,000
▾ EXPENSES	1,221,574	2,564,054	3,057,826	3,274,859
▸ SALARIES	674,308	1,178,599	1,306,318	1,448,410
▸ BENEFITS	178,513	289,582	300,129	342,661
▸ RETIREMENT (CalPERS)	115,195	234,600	262,284	222,254
▸ SUPPLIES AND SERVICES	119,651	448,018	887,376	844,150
▸ INTERNAL SERVICE FEES	130,800	301,700	194,527	301,285
▸ UTILITIES	3,108	111,554	107,192	116,100
Revenues Less Expenses	\$ -746,187	\$ -1,477,958	\$ -1,713,357	\$ -2,008,478

Expenditures

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(545) SOLID WASTE	0	9,854	35,020	0
(650) CITY ENGINEER	222,592	227,232	289,819	312,874
(540) PARKS MAINTENANCE	87	0	0	0
(520) STREETS & ROADS	0	775,834	853,660	800,886
(515) CAPITAL PROJECTS ADMIN	485,400	631,305	883,382	1,022,385
(525) STORM DRAIN/MEASURE A	131,474	380,894	395,223	451,063
(510) PUBLIC WORKS ADMINISTRATION	382,022	538,936	600,721	687,651
Total	1,221,574	2,564,054	3,057,826	3,274,859

Revenues

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(650) CITY ENGINEER	3,089	27,455	17,035	5,000
(520) STREETS & ROADS	0	303,974	330,000	330,000
(515) CAPITAL PROJECTS ADMIN	37,706	48,498	63,000	14,200
(525) STORM DRAIN/MEASURE A	118,686	380,894	525,000	435,000
(510) PUBLIC WORKS ADMINISTRATION	315,907	325,274	409,434	482,181
Total	475,388	1,086,095	1,344,469	1,266,381

Department Staffing by Division

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Public Works			
Public Works Administration	2.00	2.00	2.00
Capital Projects	3.00	4.00	4.00
Streets Maintenance	2.70	2.50	2.50
Storm Drainage	3.70	2.50	2.50
City Engineer	1.50	1.00	1.00
Public Works Total	12.90	12.00	12.00

Public Works - Administration

General Fund (100) Public Works Department (50) Administration Division (510)

Expenditures

100-50-510 PW Admin Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$222,614	\$257,235	\$291,636	\$302,979
(41120) WAGES - PART TIME	\$0	\$7,555	\$17,472	\$40,153
(41140) WAGES - OVERTIME	\$0	\$142	\$500	\$500
(41160) ALLOWANCES	\$3,224	\$4,528	\$4,800	\$4,800
E01 PERSONNEL - WAGES TOTAL	\$225,838	\$269,461	\$314,408	\$348,432
SALARIES TOTAL	\$225,838	\$269,461	\$314,408	\$348,432
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$34,451	\$50,721	\$49,584	\$52,855
(41230) HEALTH-IN-LIEU	\$2,200	\$0	\$0	\$0
(41240) CAFETERIA PLAN SECTION 125	\$7,010	\$8,248	\$8,289	\$9,121
(41260) SOCIAL SECURITY & MEDICARE	\$3,147	\$4,241	\$4,672	\$5,177
(41270) WORKER COMP INSURANCE	\$4,744	\$5,501	\$6,490	\$6,430
(41290) BENEFITS - OTHER	\$2,210	\$4,136	\$227	\$522
E02 PERSONNEL - BENEFITS TOTAL	\$53,762	\$72,846	\$69,262	\$74,105
BENEFITS TOTAL	\$53,762	\$72,846	\$69,262	\$74,105
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$32,168	\$57,636	\$77,560	\$72,379
E33 RETIREMENT CALPERS TOTAL	\$32,168	\$57,636	\$77,560	\$72,379
RETIREMENT (CALPERS) TOTAL	\$32,168	\$57,636	\$77,560	\$72,379
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$1,409	\$2,973	\$2,000	\$17,000
(42160) PROFESSIONAL SERVICES	\$603	\$52,894	\$79,555	\$95,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$277	\$63	\$2,500	\$3,500
E03 SUPPLIES & SERVICES TOTAL	\$2,289	\$55,930	\$84,055	\$115,500
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$463	\$468	\$1,700	\$2,300
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$463	\$468	\$1,700	\$2,300
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$3,714	\$4,115	\$2,000	\$3,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$394	\$606	\$2,900	\$3,700
(42430) CONFERENCES - TRAINING	\$0	\$1,327	\$5,500	\$6,800
E05 SERVICES - OTHER TOTAL	\$4,108	\$6,047	\$10,400	\$13,500
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$566	\$1,812	\$2,500	\$2,500
(43115) OPERATING SUPPLIES	\$551	\$1,877	\$4,500	\$4,500
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$1,117	\$3,689	\$7,000	\$7,000
SUPPLIES AND SERVICES TOTAL	\$7,977	\$66,134	\$103,155	\$138,300
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$55,200	\$64,700	\$29,855	\$36,473

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(42487) ISF - LEGAL SERVICES	\$4,300	\$4,700	\$3,423	\$14,362
E34 INTERNAL SERVICE FEES TOTAL	\$59,500	\$69,400	\$33,278	\$50,835
INTERNAL SERVICE FEES TOTAL	\$59,500	\$69,400	\$33,278	\$50,835
UTILITIES				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$2,778	\$3,458	\$3,058	\$3,600
E07 UTILITIES & MAINT TOTAL	\$2,778	\$3,458	\$3,058	\$3,600
UTILITIES TOTAL	\$2,778	\$3,458	\$3,058	\$3,600
TOTAL	\$382,022	\$538,936	\$600,721	\$687,651

Revenues

100-50-510 PW Admin Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	\$315,907	\$325,274	\$409,434	\$482,181
TOTAL	\$315,907	\$325,274	\$409,434	\$482,181

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Public Works Director	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00
Total Full Time Equivalents	2.00	2.00	2.00

Public Works - Capital Projects Administration

General Fund (100) Public Works Department (50) Capital Projects Administration Division (515)

Expenditures

100-50-515 PW Cap Proj Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$283,073	\$369,328	\$463,542	\$477,346
(41120) WAGES - PART TIME	\$0	\$3,013	\$0	\$65,000
(41140) WAGES - OVERTIME	\$0	\$271	\$0	\$0
E01 PERSONNEL - WAGES TOTAL	\$283,073	\$372,612	\$463,542	\$542,346
SALARIES TOTAL	\$283,073	\$372,612	\$463,542	\$542,346
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$44,671	\$46,913	\$68,652	\$79,282
(41230) HEALTH-IN-LIEU	\$4,800	\$4,800	\$4,800	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$11,211	\$11,602	\$15,392	\$16,937
(41260) SOCIAL SECURITY & MEDICARE	\$4,548	\$5,432	\$7,014	\$8,192
(41270) WORKER COMP INSURANCE	\$7,940	\$9,201	\$10,148	\$14,633
(41290) BENEFITS - OTHER	\$1,264	\$1,448	\$1,460	\$1,572
E02 PERSONNEL - BENEFITS TOTAL	\$74,436	\$79,396	\$107,466	\$126,317
BENEFITS TOTAL	\$74,436	\$79,396	\$107,466	\$126,317
RETIREMENT (CALPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$56,200	\$65,025	\$85,340	\$80,888
E33 RETIREMENT CALPERS TOTAL	\$56,200	\$65,025	\$85,340	\$80,888
RETIREMENT (CALPERS) TOTAL	\$56,200	\$65,025	\$85,340	\$80,888
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$25,364	\$23,273	\$24,200	\$0
(42160) PROFESSIONAL SERVICES	\$14,438	\$40,344	\$137,790	\$175,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$190	\$191	\$1,300	\$0
E03 SUPPLIES & SERVICES TOTAL	\$39,993	\$63,808	\$163,290	\$175,000
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$337	\$312	\$1,000	\$1,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$337	\$312	\$1,000	\$1,000
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$0	\$7,429	\$2,451	\$0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$882	\$1,085	\$1,000	\$0
(42430) CONFERENCES - TRAINING	\$250	\$1,200	\$3,000	\$0
E05 SERVICES - OTHER TOTAL	\$1,132	\$9,714	\$6,451	\$0
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$194	\$89	\$300	\$0
(43115) OPERATING SUPPLIES	\$236	\$549	\$2,500	\$0
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$430	\$638	\$2,800	\$0
SUPPLIES AND SERVICES TOTAL	\$41,892	\$74,472	\$173,541	\$176,000
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(42484) ISF - FLEET	\$8,100	\$14,800	\$6,793	\$19,482
(42485) ISF - INFO TECH	\$15,300	\$18,000	\$39,837	\$48,630
(42487) ISF - LEGAL SERVICES	\$6,400	\$7,000	\$6,863	\$28,723
E34 INTERNAL SERVICE FEES TOTAL	\$29,800	\$39,800	\$53,493	\$96,835
INTERNAL SERVICE FEES TOTAL	\$29,800	\$39,800	\$53,493	\$96,835
TOTAL	\$485,400	\$631,305	\$883,382	\$1,022,385

Revenues

100-50-515 PW Cap Proj Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
LICENSES AND PERMITS				
R06 OTHER TAXES - PERMITS				
(32440) PERMITS - OVERSIZE / WEIGHT	\$4,720	\$5,454	\$4,000	\$5,500
(32550) PERMITS - ENCROACHMENT	\$32,986	\$42,047	\$59,000	\$8,700
R06 OTHER TAXES - PERMITS TOTAL	\$37,706	\$47,501	\$63,000	\$14,200
LICENSES AND PERMITS TOTAL	\$37,706	\$47,501	\$63,000	\$14,200
CHARGES FOR SERVICES				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERVS - OTHER	\$0	\$998	\$0	\$0
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$0	\$998	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$0	\$998	\$0	\$0
TOTAL	\$37,706	\$48,498	\$63,000	\$14,200

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Senor Civil Engineer	1.00	1.00	1.00
Engineer	1.00	1.00	1.00
Civil Engineering Technician	1.00	1.00	1.00
Engineering Technician	-	1.00	1.00
Total Full Time Equivalent Positions	3.00	4.00	4.00

Public Works - Street Maintenance

General Fund (100) Public Works Department (50) Street Maintenance Division (520)

Expenditures

100-50-520 PW Streets Maint Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$0	\$203,819	\$199,248	\$202,472
(41140) WAGES - OVERTIME	\$0	\$2,041	\$3,000	\$3,000
E01 PERSONNEL - WAGES TOTAL	\$0	\$205,859	\$202,248	\$205,472
SALARIES TOTAL	\$0	\$205,859	\$202,248	\$205,472
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$0	\$19,100	\$17,166	\$25,411
(41230) HEALTH-IN-LIEU	\$0	\$7,200	\$7,200	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$0	\$9,580	\$9,331	\$10,267
(41260) SOCIAL SECURITY & MEDICARE	\$0	\$3,231	\$3,129	\$3,167
(41270) WORKER COMP INSURANCE	\$0	\$10,601	\$8,296	\$7,187
(41290) BENEFITS - OTHER	\$0	\$781	\$0	\$0
E02 PERSONNEL - BENEFITS TOTAL	\$0	\$50,493	\$45,121	\$51,732
BENEFITS TOTAL	\$0	\$50,493	\$45,121	\$51,732
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$0	\$41,085	\$44,504	\$28,506
E33 RETIREMENT CALPERS TOTAL	\$0	\$41,085	\$44,504	\$28,506
RETIREMENT (CALPERS) TOTAL	\$0	\$41,085	\$44,504	\$28,506
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$0	\$1,402	\$3,000	\$1,500
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$7,977	\$10,000	\$12,500
E03 SUPPLIES & SERVICES TOTAL	\$0	\$9,379	\$13,000	\$14,000
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$0	\$108,155	\$168,000	\$120,000
(42315) REIMBURSABLE REPAIRS	\$0	\$17,176	\$30,000	\$30,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$0	\$125,331	\$198,000	\$150,000
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$0	\$2,308	\$4,750	\$4,750
(42430) CONFERENCES - TRAINING	\$0	\$3,139	\$6,500	\$6,500
E05 SERVICES - OTHER TOTAL	\$0	\$5,447	\$11,250	\$11,250
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$1,145	\$1,000	\$1,000
(43115) OPERATING SUPPLIES	\$0	\$91,799	\$143,000	\$110,100
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$0	\$92,944	\$144,000	\$111,100
SUPPLIES AND SERVICES TOTAL	\$0	\$233,100	\$366,250	\$286,350
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$0	\$133,600	\$67,596	\$74,058
(42485) ISF - INFO TECH	\$0	\$3,600	\$19,873	\$24,315
(42487) ISF - LEGAL SERVICES	\$0	\$0	\$4,292	\$17,952
E34 INTERNAL SERVICE FEES TOTAL	\$0	\$137,200	\$91,761	\$116,325

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
INTERNAL SERVICE FEES TOTAL	\$0	\$137,200	\$91,761	\$116,325
UTILITES				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$0	\$106,745	\$102,121	\$111,000
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$0	\$1,351	\$1,655	\$1,500
E07 UTILITIES & MAINT TOTAL	\$0	\$108,096	\$103,776	\$112,500
UTILITES TOTAL	\$0	\$108,096	\$103,776	\$112,500
TOTAL	\$0	\$775,834	\$853,660	\$800,886

Revenues

100-50-520 PW Streets Maint Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36330) INSURANCE REIMBURSEMENTS	\$0	\$3,974	\$30,000	\$30,000
R15 MISCELLANEOUS TOTAL	\$0	\$3,974	\$30,000	\$30,000
MISCELLANEOUS TOTAL	\$0	\$3,974	\$30,000	\$30,000
TRANSFERS IN - GASOLINE TAX	\$0	\$300,000	\$300,000	\$300,000
TOTAL	\$0	\$303,974	\$330,000	\$330,000

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
PW Superintendent	0.20	-	-
Maintenance Supervisor	0.50	0.50	0.50
Maintenance Worker	2.00	2.00	2.00
Total Full Time Equivalents	2.70	2.50	2.50

Public Works - Storm Drain

General Fund (100) Public Works Department (50) Storm Drain Division (525)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	38,086	204,994	199,248	202,472
▼ E01 PERSONNEL - WAGES	38,086	204,994	199,248	202,472
(41110) WAGES - FULL TIME	38,086	202,954	199,248	202,472
(41140) WAGES - OVERTIME	0	2,040	0	0
▼ BENEFITS	9,268	52,727	45,121	51,732
▼ E02 PERSONNEL - BENEFITS	9,268	52,727	45,121	51,732
(41210) HEALTH INSURANCE	4,564	19,100	17,166	25,411
(41230) HEALTH-IN-LIEU	150	7,000	7,200	5,700
(41240) CAFETERIA PLAN SECTION 125	2,109	9,429	9,331	10,267
(41260) SOCIAL SECURITY & MEDICARE	642	3,217	3,129	3,167
(41270) WORKER COMP INSURANCE	1,809	13,202	8,296	7,187
(41290) BENEFITS - OTHER	-5	781	0	0
▼ RETIREMENT (CalPERS)	9,999	53,688	44,504	28,506
▼ E33 RETIREMENT CALPERS	9,999	53,688	44,504	28,506
(41250) PERS RETIREMENT	9,999	53,688	44,504	28,506
▼ SUPPLIES AND SERVICES	69,191	57,184	101,700	150,400
▼ E03 SUPPLIES & SERVICES	64,748	48,927	84,800	133,500
(42150) INFO TECH SUPPORT SERVICES	500	650	4,300	3,000
(42160) PROFESSIONAL SERVICES	64,248	48,277	80,500	130,500
▼ E04 SERVICES - REPAIR & MAINTENANC	0	4,467	10,000	10,000
(42310) GENERAL REPAIRS & MAINT	0	4,467	10,000	10,000
▼ E05 SERVICES - OTHER	766	323	1,900	1,900
(42425) MEMBERSHIP DUES & SUBSCRIPTION	766	323	900	900
(42430) CONFERENCES - TRAINING	0	0	1,000	1,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	3,678	3,467	5,000	5,000
(43110) OFFICE SUPPLIES	0	0	500	500
(43115) OPERATING SUPPLIES	3,678	3,467	4,500	4,500
▼ INTERNAL SERVICE FEES	4,600	12,300	4,292	17,952
▼ E34 INTERNAL SERVICE FEES	4,600	12,300	4,292	17,952
(42485) ISF - INFO TECH	3,100	3,600	0	0
(42487) ISF - LEGAL SERVICES	1,500	8,700	4,292	17,952
▼ UTILITIES	330	0	358	0
▼ E07 UTILITIES & MAINT	330	0	358	0
(43220) UTIL-PHONESPGRSINTERNETCABLE	330	0	358	0
Total	131,474	380,894	395,223	451,063

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ FINES, FORFEITURES, AND PENALTIES	0	500	0	0
▼ R16 FINES & FORFEITURES	0	500	0	0
(36410) FINES AND FORFEITURES	0	500	0	0
► TRANSFERS IN - OTHER	118,686	380,394	525,000	435,000
Total	118,686	380,894	525,000	435,000

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
PW Superintendent	0.20	-	-
Maintenance Supervisor	0.50	0.50	0.50
Maintenance Worker	2.00	2.00	2.00
Environmental Specialist	1.00	-	-
Total Full Time Equivalents	3.70	2.50	2.50

Public Works - Solid Waste

General Fund (100) Public Works Department (50) Solid Waste Division (545)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	0	9,854	35,020	0
▼ E03 SUPPLIES & SERVICES	0	9,854	35,020	0
(42160) PROFESSIONAL SERVICES	0	9,854	35,020	0
Total	0	9,854	35,020	0

Public Works - City Engineer

General Fund (100) Public Works Department (50) City Engineer Division (650)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	127,311	125,673	126,872	149,687
▼ E01 PERSONNEL - WAGES	127,311	125,673	126,872	149,687
(41110) WAGES - FULL TIME	127,066	125,006	126,872	149,687
(41140) WAGES - OVERTIME	245	667	0	0
▼ BENEFITS	41,048	34,119	33,158	38,775
▼ E02 PERSONNEL - BENEFITS	41,048	34,119	33,158	38,775
(41210) HEALTH INSURANCE	30,926	24,921	24,792	26,427
(41240) CAFETERIA PLAN SECTION 125	5,383	4,018	3,732	4,616
(41260) SOCIAL SECURITY & MEDICARE	1,924	1,879	1,894	2,237
(41270) WORKER COMP INSURANCE	2,814	3,300	2,740	3,996
(41290) BENEFITS - OTHER	0	0	0	1,497
▼ RETIREMENT (CalPERS)	16,828	17,165	10,377	11,975
▼ E33 RETIREMENT CALPERS	16,828	17,165	10,377	11,975
(41250) PERS RETIREMENT	16,828	17,165	10,377	11,975
▼ SUPPLIES AND SERVICES	504	7,274	107,710	93,100
▼ E03 SUPPLIES & SERVICES	251	7,044	105,210	90,300
(42160) PROFESSIONAL SERVICES	0	6,800	105,000	90,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	251	244	210	300
▼ E05 SERVICES - OTHER	0	0	1,800	2,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	0	0	0	200
(42430) CONFERENCES - TRAINING	0	0	1,800	1,800
▼ E06 SUPPLIES - GENERAL SUPPLIES	253	230	700	800
(43115) OPERATING SUPPLIES	253	230	700	800
▼ INTERNAL SERVICE FEES	36,900	43,000	11,703	19,338
▼ E34 INTERNAL SERVICE FEES	36,900	43,000	11,703	19,338
(42485) ISF - INFO TECH	33,700	39,500	9,982	12,158
(42487) ISF - LEGAL SERVICES	3,200	3,500	1,721	7,180
Total	222,592	227,232	289,819	312,874

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ LICENSES AND PERMITS	354	21,803	14,897	0
▼ R06 OTHER TAXES - PERMITS	354	21,803	14,897	0
(32330) PERMITS - GRADING	354	21,803	12,759	0
(32550) PERMITS - ENCROACHMENT	0	0	2,138	0
▼ MISCELLANEOUS	2,735	5,652	2,138	5,000
▼ R15 MISCELLANEOUS	2,735	5,652	2,138	5,000
(36390) MISC REVENUES - OTHER	2,735	5,652	2,138	5,000
Total	3,089	27,455	17,035	5,000

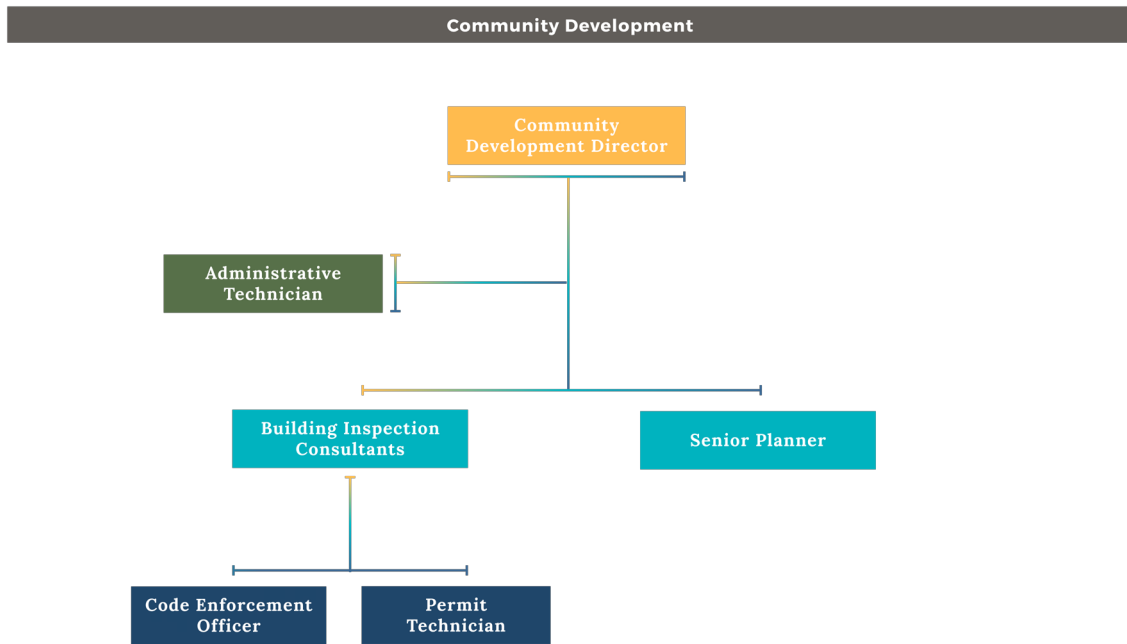
Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Senior Civil Engineer	-	-	1.00
Engineer III	1.00	1.00	-
Administrative Clerk	0.50	-	-
Total Full Time Equivalents	1.50	1.00	1.00

Community Development

(60) Community Development Department (100) General Fund

Organization Chart



Department Description

The Community Development Department mission is to create a better community for American Canyon’s residents, workforce and visitors. With the help of our residents, we strive to enhance the character of American Canyon by delivering services, projects, and programs that enhance our economy for a beautiful, inclusive, safe, connected, and environmentally-focused quality of life.

The Community Development Department consists of three Divisions. The Building and Safety Division provides building permits, plan check, inspections and code enforcement. The Housing Division provides affordable housing assistance and monitoring. The Planning Division prepares long range land use plans, ordinances, and conducts development review, public outreach and environmental analysis.

Community Development Divisions:

- [\(610\) Planning](#)
- [\(630\) Housing Services](#)
- [\(640\) Building + Safety](#)

FY2022-2023 Highlights

Planning Division

- Completed the 6th Cycle Housing Element update
- Completed the Giovannoni Logistics Park Design Permit, Tentative Map and EIR
- Presented the Watson Ranch Ruins Hotel and condominiums to the Planning Commission
- Presented the Watson Ranch Ruins Amphitheater Conditional Use Permit to the Planning Commission
- Continued the Technical Comprehensive General Plan update and released the EIR for public review
- Released the Paoli/Watson Ranch Annexation EIR for public review
- Concluded the SDG 217 Warehouse appeal
- Presented the Smoke Free Multiunit Ordinance to the City Council
- Began reviewing the Residences at Napa Junction Apartments and EIR
- Processed 37 Discretionary Planning applications
- Enforced the Cannabis Home Grow Ordinance
- Oversaw the 11 Theresa Avenue lease renewal

Building Division

- Updated to the 2022 California Building Code
- Completed the Circle K gas station and convenience store
- Completed the North Bay Urgent Care building
- Issued construction permits for the Napa Cove affordable housing project in the Broadway District Specific Plan
- Issued construction permits for the PG&E Regional Center
- Issued construction permits for the Oat Hill Residential Project
- Inspected Lemos Pointe affordable housing construction permits
- Issued certificates of use and occupancy for the first homes at Watson Ranch Lot 14/15
- Continued to issue construction permits for Watson Ranch Lot 10 building permits
- Finaled 518 building permits with a nearly \$126 million construction valuation in the past 12 months
- Opened 166 Code Enforcement cases in the past 12 months. Resolved 190 cases.

Housing Division

- Continue to support affordable housing programs in partnership with the Housing Authority for the City of Napa
- Completed one year of a two-year contract with Housing Authority of the City of Napa (HACN)
- Entered into a one-year contract with Fair Housing Napa County
- Maintained accurate financial accounting records for the CDBG, HOME, BEGIN, and CalHome Program grants and submitted reports to the City's Finance staff
- All required quarterly and annual reporting was submitted to HCD on behalf of the City consistent with the requirements of each grant program
- Conducted annual owner occupancy certification monitoring on all downpayment assistance and rehabilitation loans
- Conducted annual homeowner occupancy certifications in the Heritage Park/Canyon Creek, Chesapeake Homes, and Vineyard Crossing neighborhoods
- Represented the City of American Canyon at monthly Continuum of Care Committee meetings. Continuum of Care secured Federal Department of Housing and Urban Development funding for homeless services and housing programs
- Administered 94 households receiving Section 8 rental assistance in the City of American Canyon
- Administered 11 households in American Canyon that receive rental assistance through the Family Unification Program (FUPS)
- Collaborated with the Napa County Child Welfare Services to assist families whose lack of housing places their children outside the home or delays the return of the children to the home. This program also provides transitional housing for the older teens coming out of foster care to secure appropriate and safe housing

FY 2023-2024 Goals

- Implement programs in the 6th Cycle Housing Element
- Complete the Technical Comprehensive General Plan update
- Present the Watson Ranch Specific Plan Update to the Planning Commission and City Council
- Update permit processing software from Trakit to as user-friendly on-line system
- Update the Public Hearing Notice requirement ordinance
- Process the American Canyon Community & Parks Foundation Ecological Center Design Permit
- Process City-wide discretionary applications in accordance with streamline turnaround timeframes
- Continue to support affordable housing programs in partnership with the Housing Authority for the City of Napa
- Re-Bid the on-call Building and Safety Services contract
- Actively participate in the Napa County Airport Land Use Compatibility Plan update
- Continue contract with Fair Housing Napa County
- Continue Code Enforcement activities
- Implement ADU funding with Permanent Local Housing (PLHA) funds
- Continue partnership with the Napa Sonoma ADU Center
- Potentially seek additional grant funding for Owner-Occupied Home Repair Loans

Key Performance Indicators

Goal: Public Safety – Ensure American Canyon remains a safe community

	2019-2020	2020-2021	2021-2022
Number of Code Enforcement cases opened	186	146	166
Number of Code Enforcement cases closed with voluntary compliance	247	142	155
Number of Code Enforcement cases closed with enforcement required	31	44	6

Goal: Economic Development and Vitality – Attract and expand diverse business and employment opportunities

	2019-2020	2020-2021	2020-2021
Number of business development inquiries	N/A	24	42
Number of permits issued	590	592	521
Total permit valuation issued	\$61 million	\$64 million	\$39 million
Number of dwelling units finished	73	1	161
Total Valuation of building permits finished	\$10,110,000	\$61,791,179	\$91,724,507
Average number of days for first project/plan review	16	22	19

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	576,544	707,724	1,104,750	1,308,600
▸ LICENSES AND PERMITS	324,444	436,499	816,050	858,200
▸ FINES, FORFEITURES, AND PENALTIES	14,825	8,492	8,000	8,000
▸ CHARGES FOR SERVICES	193,870	198,857	214,300	327,000
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	0	0	26,400	26,400
▸ MISCELLANEOUS	43,405	63,877	40,000	89,000
▾ EXPENSES	1,238,927	1,274,197	2,114,201	1,988,184
▸ SALARIES	453,423	547,231	589,534	614,496
▸ BENEFITS	114,268	118,291	121,245	131,305
▸ RETIREMENT (CalPERS)	84,313	98,020	82,217	79,636
▸ SUPPLIES AND SERVICES	272,702	417,841	1,188,956	977,160
▸ INTERNAL SERVICE FEES	81,100	92,000	131,192	184,587
▸ UTILITIES	975	814	1,057	1,000
▸ TRANSFERS OUT - OTHER	232,146	0	0	0
Revenues Less Expenses	-662,382	-566,473	-1,009,451	-679,584

Expenditures

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(610) PLANNING	616,359	447,092	930,213	580,337
(630) HOUSING SERVICES	33,605	27,738	172,466	175,767
(640) BUILDING & SAFETY	588,963	791,447	1,011,521	1,232,080
(660) DEV PROJ ENGINEERING	563,192	868,802	859,000	1,101,000
Total	1,802,119	2,135,079	2,973,201	3,089,184

Revenues

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(610) PLANNING	25,444	46,095	33,470	35,600
(630) HOUSING SERVICES	0	0	26,400	26,400
(640) BUILDING & SAFETY	551,100	660,730	1,044,880	1,246,600
(660) DEV PROJ ENGINEERING	0	900	0	0
Total	576,544	707,724	1,104,750	1,308,600

Department Staffing by Division

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Community Development			
Planning	2.40	2.20	2.20
Housing Services	0.10	0.10	0.10
Building & Safety	3.00	2.70	2.70
Community Development Total	5.50	5.00	5.00

Community Development - Planning

General Fund (100) Community Development Department (60) Planning Division (610)

Expenditures

100-60-610 CD Planning Division Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$243,415	\$279,682	\$304,211	\$322,086
(41120) WAGES - PART TIME	\$0	\$6,816	\$6,420	\$5,469
(41140) WAGES - OVERTIME	\$2,691	\$4,567	\$0	\$0
(41150) WAGES - MISCELLANEOUS	\$5,145	\$4,725	\$0	\$0
(41160) ALLOWANCES	\$3,382	\$3,170	\$3,360	\$3,360
E01 PERSONNEL - WAGES TOTAL	\$254,634	\$298,959	\$313,991	\$330,915
SALARIES TOTAL	\$254,634	\$298,959	\$313,991	\$330,915
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$27,976	\$28,880	\$29,750	\$31,713
(41230) HEALTH-IN-LIEU	\$4,800	\$4,800	\$4,800	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$8,869	\$8,897	\$9,251	\$10,180
(41260) SOCIAL SECURITY & MEDICARE	\$3,816	\$4,468	\$4,757	\$5,029
(41270) WORKER COMP INSURANCE	\$3,739	\$4,401	\$4,363	\$4,950
(41290) BENEFITS - OTHER	\$2,348	\$2,810	\$3,983	\$4,209
E02 PERSONNEL - BENEFITS TOTAL	\$51,548	\$54,256	\$56,904	\$61,781
BENEFITS TOTAL	\$51,548	\$54,256	\$56,904	\$61,781
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$41,305	\$46,388	\$49,778	\$47,813
E33 RETIREMENT CALPERS TOTAL	\$41,305	\$46,388	\$49,778	\$47,813
RETIREMENT (CALPERS) TOTAL	\$41,305	\$46,388	\$49,778	\$47,813
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$2,769	\$821	\$0	\$0
(42160) PROFESSIONAL SERVICES	\$1,102	\$0	\$415,000	\$23,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$0	\$500	\$500
E03 SUPPLIES & SERVICES TOTAL	\$3,871	\$821	\$415,500	\$23,500
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$8,455	\$6,129	\$8,000	\$4,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$2,055	\$1,813	\$2,473	\$2,385
(42430) CONFERENCES - TRAINING	\$1,387	\$2,081	\$7,675	\$6,750
E05 SERVICES - OTHER TOTAL	\$11,898	\$10,022	\$18,148	\$13,135
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$630	\$1,386	\$1,200	\$1,500
(43115) OPERATING SUPPLIES	\$83	\$959	\$800	\$800
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$713	\$2,345	\$2,000	\$2,300
SUPPLIES AND SERVICES TOTAL	\$16,482	\$13,189	\$435,648	\$38,935
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(43400) INTERNAL SERVICE FEES	\$29,700	\$34,300	\$73,892	\$100,893
INTERNAL SERVICE FEES TOTAL	\$29,700	\$34,300	\$73,892	\$100,893
TRANSFERS OUT - OTHER				
E13 INTER-FUND TRANSFERS OUT				

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(48140) TRANSFER TO OTHER FUNDS	\$222,691	\$0	\$0	\$0
E13 INTER-FUND TRANSFERS OUT TOTAL	\$222,691	\$0	\$0	\$0
TRANSFERS OUT - OTHER TOTAL	\$222,691	\$0	\$0	\$0
TOTAL	\$616,359	\$447,092	\$930,213	\$580,337

Revenues

100-60-610 CD Planning Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
LICENSES AND PERMITS				
R06 OTHER TAXES - PERMITS				
(32120) PERMITS - HOME OCC	\$3,616	\$3,540	\$6,170	\$4,000
(32220) PERMITS - PLANNING	\$3,933	\$4,505	\$3,000	\$3,600
R06 OTHER TAXES - PERMITS TOTAL	\$7,549	\$8,045	\$9,170	\$7,600
LICENSES AND PERMITS TOTAL	\$7,549	\$8,045	\$9,170	\$7,600
CHARGES FOR SERVICES				
R09 CHARGES FOR SERVICES - GEN GOV				
(35110) PLAN & MAP CHECK	\$13,682	\$13,573	\$14,300	\$17,000
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$13,682	\$13,573	\$14,300	\$17,000
CHARGES FOR SERVICES TOTAL	\$13,682	\$13,573	\$14,300	\$17,000
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$4,214	\$24,477	\$10,000	\$11,000
R15 MISCELLANEOUS TOTAL	\$4,214	\$24,477	\$10,000	\$11,000
MISCELLANEOUS TOTAL	\$4,214	\$24,477	\$10,000	\$11,000
TOTAL	\$25,444	\$46,095	\$33,470	\$35,600

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Community Development Director	0.70	0.70	0.70
Associate Planner	1.00	1.00	1.00
Administrative Technician	0.50	0.50	0.50
Administrative Clerk	0.20	-	-
Total Full Time Equivalents	2.40	2.20	2.20

Community Development - Housing Services

General Fund (100) Community Development Department (60) Housing Services Division (630)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 16,815	\$ 19,593	\$ 20,720	\$ 21,743
▼ E01 PERSONNEL - WAGES	16,815	19,593	20,720	21,743
(41110) WAGES - FULL TIME	16,332	19,140	20,240	21,263
(41160) ALLOWANCES	483	453	480	480
▼ BENEFITS	3,760	4,065	4,073	4,450
▼ E02 PERSONNEL - BENEFITS	3,760	4,065	4,073	4,450
(41210) HEALTH INSURANCE	2,234	2,346	2,479	2,643
(41240) CAFETERIA PLAN SECTION 125	438	453	456	501
(41260) SOCIAL SECURITY & MEDICARE	250	291	307	323
(41270) WORKER COMP INSURANCE	503	600	444	576
(41290) BENEFITS - OTHER	336	374	387	407
▼ RETIREMENT (CalPERS)	3,374	3,881	5,245	4,860
▼ E33 RETIREMENT CALPERS	3,374	3,881	5,245	4,860
(41250) PERS RETIREMENT	3,374	3,881	5,245	4,860
▼ SUPPLIES AND SERVICES	0	0	142,262	144,000
▼ E03 SUPPLIES & SERVICES	0	0	142,262	144,000
(42160) PROFESSIONAL SERVICES	0	0	142,262	144,000
▼ INTERNAL SERVICE FEES	200	200	167	714
▼ E34 INTERNAL SERVICE FEES	200	200	167	714
(42487) ISF - LEGAL SERVICES	200	200	167	714
▼ TRANSFERS OUT - OTHER	9,455	0	0	0
▼ E13 INTER-FUND TRANSFERS OUT	9,455	0	0	0
(48140) TRANSFER TO OTHER FUNDS	9,455	0	0	0
Total	\$ 33,605	\$ 27,738	\$ 172,466	\$ 175,767

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	0	0	26,400	26,400
▼ R14 INVESTMENT EARNINGS/RENTS	0	0	26,400	26,400
(36290) RENTALS / LEASES - OTHER	0	0	26,400	26,400
Total	0	0	26,400	26,400

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Community Development Director	0.10	0.10	0.10
Total Full Time Equivalents	0.10	0.10	0.10

Community Development - Building & Safety

General Fund (100) Community Development Department (60) Building & Safety Division (640)

Expenditures

100-60-640 CD Building & Safety Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$179,056	\$217,622	\$245,443	\$258,877
(41120) WAGES - PART TIME	\$0	\$6,816	\$6,420	\$0
(41140) WAGES - OVERTIME	\$1,952	\$3,335	\$2,000	\$2,000
(41160) ALLOWANCES	\$966	\$906	\$960	\$960
E01 PERSONNEL - WAGES TOTAL	\$181,974	\$228,679	\$254,823	\$261,837
SALARIES TOTAL	\$181,974	\$228,679	\$254,823	\$261,837
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$43,569	\$38,124	\$36,422	\$38,828
(41230) HEALTH-IN-LIEU	\$0	\$3,600	\$4,800	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$8,532	\$9,889	\$10,242	\$11,270
(41260) SOCIAL SECURITY & MEDICARE	\$2,761	\$3,519	\$3,884	\$4,014
(41270) WORKER COMP INSURANCE	\$3,427	\$3,900	\$4,063	\$4,449
(41290) BENEFITS - OTHER	\$671	\$938	\$857	\$814
E02 PERSONNEL - BENEFITS TOTAL	\$58,960	\$59,971	\$60,268	\$65,075
BENEFITS TOTAL	\$58,960	\$59,971	\$60,268	\$65,075
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$39,634	\$47,751	\$27,194	\$26,963
E33 RETIREMENT CALPERS TOTAL	\$39,634	\$47,751	\$27,194	\$26,963
RETIREMENT (CALPERS) TOTAL	\$39,634	\$47,751	\$27,194	\$26,963
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$6,760	\$10,358	\$400	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$248,480	\$383,629	\$605,377	\$790,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$22	\$0	\$300	\$0
E03 SUPPLIES & SERVICES TOTAL	\$255,262	\$393,987	\$606,077	\$790,000
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$0	\$0	\$500	\$500
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$0	\$0	\$500	\$500
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$0	\$0	\$300	\$300
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$581	\$388	\$318	\$350
(42430) CONFERENCES - TRAINING	\$289	\$340	\$1,851	\$2,075
E05 SERVICES - OTHER TOTAL	\$870	\$728	\$2,469	\$2,725
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$88	\$122	\$500	\$1,000
(43115) OPERATING SUPPLIES	\$0	\$1,895	\$1,500	\$0
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$88	\$2,018	\$2,000	\$1,000
SUPPLIES AND SERVICES TOTAL	\$256,220	\$396,733	\$611,046	\$794,225

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$7,103	\$7,400	\$2,354	\$2,812
(42485) ISF - INFO TECH	\$36,800	\$43,100	\$49,728	\$60,788
(42487) ISF - LEGAL SERVICES	\$7,298	\$7,000	\$5,051	\$19,380
E34 INTERNAL SERVICE FEES TOTAL	\$51,200	\$57,500	\$57,133	\$82,980
INTERNAL SERVICE FEES TOTAL	\$51,200	\$57,500	\$57,133	\$82,980
UTILITIES				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$975	\$814	\$1,057	\$1,000
E07 UTILITIES & MAINT TOTAL	\$975	\$814	\$1,057	\$1,000
UTILITIES TOTAL	\$975	\$814	\$1,057	\$1,000
TOTAL	\$588,963	\$791,447	\$1,011,521	\$1,232,080

Revenues

100-60-640 CD Building & Safety Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
LICENSES AND PERMITS				
R06 OTHER TAXES - PERMITS				
(32110) PERMITS - BUILDING	\$316,601	\$427,955	\$806,327	\$850,000
(32660) PERMITS - DISCRETIONARY	\$294	\$498	\$553	\$600
R06 OTHER TAXES - PERMITS TOTAL	\$316,895	\$428,454	\$806,880	\$850,600
LICENSES AND PERMITS TOTAL	\$316,895	\$428,454	\$806,880	\$850,600
FINES, FORFEITURES, AND PENALTIES				
R16 FINES & FORFEITURES				
(36410) FINES AND FORFEITURES	\$14,825	\$8,492	\$8,000	\$8,000
R16 FINES & FORFEITURES TOTAL	\$14,825	\$8,492	\$8,000	\$8,000
FINES, FORFEITURES, AND PENALTIES TOTAL	\$14,825	\$8,492	\$8,000	\$8,000
CHARGES FOR SERVICES				
R09 CHARGES FOR SERVICES - GEN GOV				
(35110) PLAN & MAP CHECK	\$180,188	\$184,384	\$200,000	\$310,000
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$180,188	\$184,384	\$200,000	\$310,000
CHARGES FOR SERVICES TOTAL	\$180,188	\$184,384	\$200,000	\$310,000
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$39,191	\$39,400	\$30,000	\$78,000
R15 MISCELLANEOUS TOTAL	\$39,191	\$39,400	\$30,000	\$78,000
MISCELLANEOUS TOTAL	\$39,191	\$39,400	\$30,000	\$78,000
TOTAL	\$551,100	\$660,730	\$1,044,880	\$1,246,600

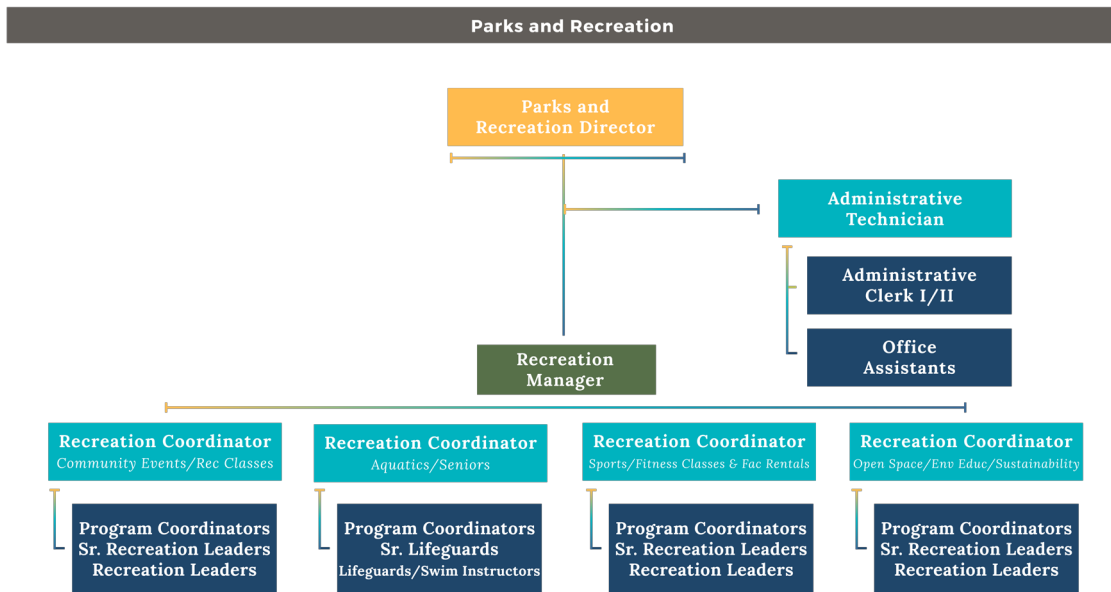
Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Community Development Director	0.20	0.20	0.20
Code Enforcement Officer	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Administrative Technician	0.50	0.50	0.50
Administrative Clerk	0.30	-	-
Total Full Time Equivalents	3.00	2.70	2.70

Parks & Recreation

(70) Parks & Recreation Department (100) General Fund

Organization Chart



Department Description

The Parks and Recreation Department proudly serves the American Canyon community through a system of parks, open space and trails, recreational programs and activities, community events and partnerships, and essential community services. We are committed to supporting healthy and active lifestyles, enhancing our community's quality of life, providing recreational experiences for a multi-generational and diverse community, protecting and preserving our natural resources and wildlife habitats, and providing a sense of place. It is our desire to inspire fun, foster community partnerships and relationships, and provide engaging recreational experiences for all.

Parks + Recreation Divisions:

- [\(710\) Parks + Recreation Administration](#)
- [\(720\) Recreation Programs](#)
- [\(725\) Sports Programs](#)
- [\(730\) Aquatics Programs](#)
- [\(740\) Adult Activity Center](#)
- [\(770\) Facility Rentals](#)
- [\(780\) Open Space](#)
- [\(790\) Community Events](#)

FY 2022-2023 Highlights

- In early 2022 – the Parks and Recreation Department changed the registration platform from ActiveNet to CivicRec. To date, we have over 5400 CivicRec users and have processed over 6300 registrations.
- We served over 289 American Canyon residents with their outdoor picnic reservations at Shenandoah Park, Silver Oak Park, Community Park I, Gadwall Park, Via Bellagio Park, Main Street Park, and Linwood Park.
- We expanded our Learn to Swim Program in Summer 2023 and were able to serve over 1200 individuals.
- We expanded our enrichment and health and fitness classes.
- In December 2023 we brought back our indoor facility rentals at the Adult Activity Center and Recreation Building.
- We brought back our Volunteer Program where we work alongside 137 volunteers, equating to 660 volunteer hours.
- For our sports organizations, we provided over 3770 hours of free rentals at our parks and facilities.
- The Parks and Recreation Department works closely with 21 different American Canyon nonprofit organizations and community partners. This year we allocated over 800 staff hours and free parks and facility space to host 15 community events and programs that were put on by our partners and nonprofits.
- In December 2022 – we worked closely with Human Resources to start our Summer 2023 recruitment efforts. We are looking to hire an additional 15 Lifeguards/Swim Instructors, 13 Recreation Leaders, and 2 Program Coordinators – totaling 43 new staff to support our summer programming plans.
- The City of American Canyon successfully completed a property swap with the Napa Valley Unified School District – exchanging the American Canyon Middle School from the City to the School District for the School District’s former Napa Junction Elementary School.
- Brought back the printed Summer Activity Guide – Summer registration for American Canyon residents took place on April 24th – May 7th, non resident registration started on May 8th. Registration occurred in person and over the phone during business hours, and online (24 hours a day).
- We have expanded summer programming which will include an all-day summer camp for children from k-8th grade, and included half-day STEAM camps.

FY 2023-2024 Goals

- Program the new Napa Junction Community Center with programs, classes, and rentals.
- Continue to support our American Canyon nonprofit organizations and community partners with their programs and community events.
- Continue to support our youth organizations with their free field use.
- Continue to build our facility rental program at the Adult Activity Center, Recreation Building, and Napa Junction Community Center.
- Focus and bring back a robust open space program including programs and classes, volunteer opportunities, educating our community about preserving and protecting sensitive habitats and environments, and teaching our community about forest land, ecosystems, and agriculture.
- Continue to grow our programs and classes to meet the needs of our diverse and multi-generational community.
- Complete identified Capital Improvement Projects.

Key Performance Indicators

Goal: Outdoors and Recreation – Expand opportunities for use of outdoor recreation and an active and healthy lifestyle

	2019-2020	2020-2021	2021-2022
Event participation – participants at 4 th of July and Magic of the Season	5,200	0	3,000
Number of enrollees in Senior, Children, Kids/Youth, Adult Recreation programs	3,502	463	3,802
Number of co-sponsored community events per year			
*City hosted events only	14	0	1
Number of reservations by park site	140	20	317
Number of Recreation Scholarships awarded	38	9	40

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 95,013	\$ 277,931	\$ 502,471	\$ 579,009
▶ CHARGES FOR SERVICES	66,311	238,019	334,071	413,286
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	28,451	21,992	85,000	102,363
▶ MISCELLANEOUS	250	17,920	83,400	63,360
▾ EXPENSES	1,557,911	1,693,401	2,296,209	2,630,561
▶ SALARIES	762,263	813,651	1,192,961	1,371,964
▶ BENEFITS	294,835	212,419	289,754	321,144
▶ RETIREMENT (CalPERS)	99,817	89,694	92,668	88,534
▶ SUPPLIES AND SERVICES	165,527	299,310	446,985	494,314
▶ INTERNAL SERVICE FEES	229,200	267,925	264,139	334,905
▶ UTILITIES	6,270	10,403	6,702	19,700
▶ CAPITAL OUTLAY	0	0	3,000	0
Revenues Less Expenses	\$ -1,462,898	\$ -1,415,471	\$ -1,793,738	\$ -2,051,552

Expenditures

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(725) SPORTS/FITNESS PROGRAMS	0	0	0	185,961
(740) ADULT ACTIVITIES CENTER	96,887	124,257	91,451	99,639
(760) COMMUNICATIONS	70	0	0	0
(770) FACILITY RENTALS	50,942	19,723	93,316	197,280
(790) COMMUNITY EVENTS	0	0	139,411	98,900
(710) PARKS & REC ADMIN	538,210	550,326	570,348	644,563
(720) RECREATION PROGRAMS	456,021	602,471	785,274	665,381
(730) AQUATICS PROGRAMS	415,780	396,624	536,048	589,532
(780) OPEN SPACE	0	0	80,361	149,305
Total	1,557,911	1,693,401	2,296,209	2,630,561

Revenues

	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
(725) SPORTS/FITNESS PROGRAMS	0	0	0	153,996
(740) ADULT ACTIVITIES CENTER	790	-403	3,605	14,546
(770) FACILITY RENTALS	2,313	15,811	55,000	96,363
(790) COMMUNITY EVENTS	0	0	27,750	1,500
(710) PARKS & REC ADMIN	0	5,051	3,400	44,100
(720) RECREATION PROGRAMS	9,389	117,410	218,500	95,054
(730) AQUATICS PROGRAMS	82,521	140,062	182,716	151,700
(780) OPEN SPACE	0	0	11,500	21,750
Total	95,013	277,931	502,471	579,009

Department Staffing by Division

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Parks & Recreation			
Parks & Recreation Administration	2.00	2.00	2.00
Recreation Programs	4.00	4.00	4.00
Aquatics Programs	1.60	1.50	1.50
Facility Rentals	-	0.50	0.50
Open Space	-	0.50	0.50
Park & Recreation Total	7.60	8.50	8.50

Parks & Recreation - Administration

General Fund (100) Parks & Recreation Department (70) Administration Division (710)

Expenditures

100-70-710 PR Admin Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$279,033	\$265,032	\$233,859	\$251,234
(41120) WAGES - PART TIME	\$1,256	\$482	\$29,120	\$63,440
(41140) WAGES - OVERTIME	\$292	\$2,798	\$3,116	\$0
(41150) WAGES - MISCELLANEOUS	\$3,570	\$5,145	\$6,300	\$0
(41160) ALLOWANCES	\$4,832	\$2,928	\$4,800	\$4,800
E01 PERSONNEL - WAGES TOTAL	\$288,983	\$276,385	\$277,195	\$319,474
SALARIES TOTAL	\$288,983	\$276,385	\$277,195	\$319,474
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$53,264	\$38,786	\$43,644	\$46,756
(41230) HEALTH-IN-LIEU	\$240	\$0	\$0	\$0
(41240) CAFETERIA PLAN SECTION 125	\$11,439	\$19,081	\$8,687	\$9,121
(41260) SOCIAL SECURITY & MEDICARE	\$4,305	\$4,214	\$3,699	\$4,765
(41270) WORKER COMP INSURANCE	\$4,945	\$5,301	\$4,866	\$5,252
(41290) BENEFITS - OTHER	\$7,340	\$5,953	\$3,503	\$4,112
E02 PERSONNEL - BENEFITS TOTAL	\$81,534	\$73,335	\$64,399	\$70,006
BENEFITS TOTAL	\$81,534	\$73,335	\$64,399	\$70,006
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$48,600	\$41,609	\$49,385	\$46,777
E33 RETIREMENT CALPERS TOTAL	\$48,600	\$41,609	\$49,385	\$46,777
RETIREMENT (CALPERS) TOTAL	\$48,600	\$41,609	\$49,385	\$46,777
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$3,444	\$29,272	\$10,315	\$12,000
(42160) PROFESSIONAL SERVICES	\$0	\$0	\$1,000	\$12,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$37,436	\$39,483	\$23,600	\$10,500
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$1,130	\$26	\$11,440	\$21,900
E03 SUPPLIES & SERVICES TOTAL	\$42,010	\$68,781	\$46,355	\$56,400
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$2,748	\$1,594	\$8,100	\$5,300
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$2,748	\$1,594	\$8,100	\$5,300
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$1,492	\$2,203	\$3,390	\$6,650
(42430) CONFERENCES - TRAINING	\$999	\$3,624	\$31,800	\$37,450
E05 SERVICES - OTHER TOTAL	\$2,490	\$5,826	\$35,190	\$44,100
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$1,419	\$642	\$2,800	\$3,500
(43115) OPERATING SUPPLIES	\$2,702	\$2,570	\$7,700	\$6,499
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$4,121	\$3,212	\$10,500	\$9,999
SUPPLIES AND SERVICES TOTAL	\$51,369	\$79,413	\$100,145	\$115,799
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(42484) ISF - FLEET	\$4,100	\$7,400	\$6,121	\$0
(42485) ISF - INFO TECH	\$52,100	\$63,025	\$59,710	\$72,946
(42487) ISF - LEGAL SERVICES	\$6,600	\$4,700	\$5,143	\$14,362
E34 INTERNAL SERVICE FEES TOTAL	\$62,800	\$75,125	\$70,974	\$87,308
INTERNAL SERVICE FEES TOTAL	\$62,800	\$75,125	\$70,974	\$87,308
UTILITIES				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$4,924	\$4,459	\$5,250	\$5,200
E07 UTILITIES & MAINT TOTAL	\$4,924	\$4,459	\$5,250	\$5,200
UTILITIES TOTAL	\$4,924	\$4,459	\$5,250	\$5,200
CAPITAL OUTLAY				
E11 CAPITAL OUTLAY				
(46130) MAJOR EQUIPMENT	\$0	\$0	\$3,000	\$0
E11 CAPITAL OUTLAY TOTAL	\$0	\$0	\$3,000	\$0
CAPITAL OUTLAY TOTAL	\$0	\$0	\$3,000	\$0
TOTAL	\$538,210	\$550,326	\$570,348	\$644,563

Revenues

100-70-710 PR Admin Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$0	\$5,051	\$3,400	\$44,100
R15 MISCELLANEOUS TOTAL	\$0	\$5,051	\$3,400	\$44,100
MISCELLANEOUS TOTAL	\$0	\$5,051	\$3,400	\$44,100
TOTAL	\$0	\$5,051	\$3,400	\$44,100

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Parks & Recreation Director	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00
Total Full Time Equivalents	2.00	2.00	2.00

Parks & Recreation - Recreation Programs

General Fund (100) Parks & Recreation Department (70) Recreation Programs Division (720)

Expenditures

100-70-720 PR Rec Prog Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$231,398	\$275,933	\$295,465	\$336,173
(41120) WAGES - PART TIME	\$2,606	\$24,465	\$145,000	\$73,000
(41140) WAGES - OVERTIME	\$366	\$3,004	\$11,325	\$0
E01 PERSONNEL - WAGES TOTAL	\$234,370	\$303,401	\$451,790	\$409,173
SALARIES TOTAL	\$234,370	\$303,401	\$451,790	\$409,173
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$39,519	\$41,500	\$53,922	\$56,921
(41230) HEALTH-IN-LIEU	\$5,520	\$4,800	\$4,750	\$0
(41240) CAFETERIA PLAN SECTION 125	\$14,893	\$14,855	\$15,809	\$16,937
(41260) SOCIAL SECURITY & MEDICARE	\$3,695	\$4,686	\$5,359	\$6,179
(41270) WORKER COMP INSURANCE	\$48,245	\$25,903	\$48,308	\$40,472
(41290) BENEFITS - OTHER	\$12,420	\$781	\$2,974	\$2,075
E02 PERSONNEL - BENEFITS TOTAL	\$124,292	\$92,524	\$131,122	\$122,583
BENEFITS TOTAL	\$124,292	\$92,524	\$131,122	\$122,583
RETIREMENT (CALPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$32,939	\$34,447	\$28,967	\$26,894
E33 RETIREMENT CALPERS TOTAL	\$32,939	\$34,447	\$28,967	\$26,894
RETIREMENT (CALPERS) TOTAL	\$32,939	\$34,447	\$28,967	\$26,894
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$600	\$0	\$0	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$13,027	\$112,435	\$85,000	\$19,008
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$31	\$0	\$500	\$0
E03 SUPPLIES & SERVICES TOTAL	\$13,658	\$112,435	\$85,500	\$19,008
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$0	\$0	\$500	\$0
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$0	\$0	\$500	\$0
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$2,017	\$3,027	\$400	\$0
(42430) CONFERENCES - TRAINING	\$0	\$5,274	\$0	\$0
(42440) RENTALS - EQUIPMENT/SPACE	\$2,951	\$6,755	\$21,950	\$2,300
E05 SERVICES - OTHER TOTAL	\$4,968	\$15,056	\$22,350	\$2,300
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$476	\$1,835	\$1,000	\$250
(43115) OPERATING SUPPLIES	\$16,819	\$8,073	\$3,950	\$7,820
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$17,295	\$9,908	\$4,950	\$8,070
SUPPLIES AND SERVICES TOTAL	\$35,921	\$137,399	\$113,300	\$29,378
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$4,000	\$7,300	\$538	\$0
(42485) ISF - INFO TECH	\$15,300	\$18,000	\$39,837	\$48,630

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(42487) ISF - LEGAL SERVICES	\$9,200	\$9,400	\$19,720	\$28,723
E34 INTERNAL SERVICE FEES TOTAL	\$28,500	\$34,700	\$60,095	\$77,353
INTERNAL SERVICE FEES TOTAL	\$28,500	\$34,700	\$60,095	\$77,353
TOTAL	\$456,021	\$602,471	\$785,274	\$665,381

Revenues

100-70-720 PR Rec Program Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
CHARGES FOR SERVICES				
R10 CHARGES FOR SERVICES - REC				
(35310) CONTRACT CLASSES	\$8,995	\$72,258	\$125,000	\$30,244
(35410) SPORTS PROGRAM	\$144	\$28,417	\$32,000	\$0
(35710) SPECIAL EVENT	\$0	\$2,155	\$0	\$1,210
(35790) DAY CAMP FEES	\$0	\$0	\$0	\$63,600
R10 CHARGES FOR SERVICES - REC TOTAL	\$9,139	\$102,830	\$157,000	\$95,054
CHARGES FOR SERVICES TOTAL	\$9,139	\$102,830	\$157,000	\$95,054
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36310) CONTRIBUTIONS & DONATIONS	\$250	\$14,550	\$55,000	\$0
(36390) MISC REVENUES - OTHER	\$0	\$30	\$6,500	\$0
R15 MISCELLANEOUS TOTAL	\$250	\$14,580	\$61,500	\$0
MISCELLANEOUS TOTAL	\$250	\$14,580	\$61,500	\$0
TOTAL	\$9,389	\$117,410	\$218,500	\$95,054

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Recreation Manager	-	1.00	1.00
Recreation Supervisor	1.00	1.00	1.00
Recreation Coordinator	2.00	1.00	1.00
Administrative Clerk	1.00	1.00	1.00
Total Full Time Equivalents	4.00	4.00	4.00

Parks & Recreation - Sports Programs

General Fund (100) Parks & Recreation Department (70) Sports Programs Division (725)

Expenditures

100-70-725 PR Sports Program Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41120) WAGES - PART TIME	\$0	\$0	\$0	\$62,150
E01 PERSONNEL - WAGES TOTAL	\$0	\$0	\$0	\$62,150
SALARIES TOTAL	\$0	\$0	\$0	\$62,150
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41260) SOCIAL SECURITY & MEDICARE	\$0	\$0	\$0	\$901
(41270) WORKER COMP INSURANCE	\$0	\$0	\$0	\$6,924
(41290) BENEFITS - OTHER	\$0	\$0	\$0	\$808
E02 PERSONNEL - BENEFITS TOTAL	\$0	\$0	\$0	\$8,633
BENEFITS TOTAL	\$0	\$0	\$0	\$8,633
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$0	\$0	\$0	\$8,280
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$0	\$0	\$65,898
E03 SUPPLIES & SERVICES TOTAL	\$0	\$0	\$0	\$74,178
E05 SERVICES - OTHER				
(42440) RENTALS - EQUIPMENT/SPACE	\$0	\$0	\$0	\$30,000
E05 SERVICES - OTHER TOTAL	\$0	\$0	\$0	\$30,000
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$0	\$0	\$1,500
(43115) OPERATING SUPPLIES	\$0	\$0	\$0	\$9,500
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$0	\$0	\$0	\$11,000
SUPPLIES AND SERVICES TOTAL	\$0	\$0	\$0	\$115,178
TOTAL	\$0	\$0	\$0	\$185,961

Revenues

100-70-725 PR Sports Program Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
CHARGES FOR SERVICES				
R10 CHARGES FOR SERVICES - REC				
(35310) CONTRACT CLASSES	\$0	\$0	\$0	\$102,340
(35410) SPORTS PROGRAM	\$0	\$0	\$0	\$38,156
(35790) DAY CAMP FEES	\$0	\$0	\$0	\$13,500
R10 CHARGES FOR SERVICES - REC TOTAL	\$0	\$0	\$0	\$153,996
CHARGES FOR SERVICES TOTAL	\$0	\$0	\$0	\$153,996
TOTAL	\$0	\$0	\$0	\$153,996

Parks & Recreation - Aquatics

General Fund (100) Parks & Recreation Department (70) Aquatics Division (730)

Expenditures

100-70-730 PR Aquatics Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$115,332	\$83,329	\$69,210	\$105,586
(41120) WAGES - PART TIME	\$114,731	\$117,056	\$243,024	\$227,120
(41140) WAGES - OVERTIME	\$640	\$1,906	\$4,463	\$0
E01 PERSONNEL - WAGES TOTAL	\$230,702	\$202,291	\$316,697	\$332,706
SALARIES TOTAL	\$230,702	\$202,291	\$316,697	\$332,706
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$7,582	\$10,242	\$18,881	\$19,922
(41230) HEALTH-IN-LIEU	\$5,880	\$2,420	\$0	\$0
(41240) CAFETERIA PLAN SECTION 125	\$6,113	\$3,966	\$5,910	\$6,160
(41260) SOCIAL SECURITY & MEDICARE	\$3,518	\$3,018	\$3,078	\$4,914
(41270) WORKER COMP INSURANCE	\$36,304	\$18,302	\$31,820	\$37,750
(41290) BENEFITS - OTHER	\$18,287	\$5,731	\$4,225	\$2,953
E02 PERSONNEL - BENEFITS TOTAL	\$77,685	\$43,680	\$63,914	\$71,699
BENEFITS TOTAL	\$77,685	\$43,680	\$63,914	\$71,699
RETIREMENT (CalPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$16,884	\$13,638	\$8,758	\$8,247
E33 RETIREMENT CALPERS TOTAL	\$16,884	\$13,638	\$8,758	\$8,247
RETIREMENT (CALPERS) TOTAL	\$16,884	\$13,638	\$8,758	\$8,247
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$410	\$0	\$0	\$0
E03 SUPPLIES & SERVICES TOTAL	\$410	\$0	\$0	\$0
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$2,505	\$36,186	\$4,000	\$18,500
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$2,505	\$36,186	\$4,000	\$18,500
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$1,136	\$285	\$200	\$0
(42430) CONFERENCES - TRAINING	\$0	\$0	\$29	\$1,075
E05 SERVICES - OTHER TOTAL	\$1,136	\$285	\$229	\$1,075
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$58	\$1,262	\$500	\$1,500
(43115) OPERATING SUPPLIES	\$31,901	\$37,183	\$48,600	\$41,465
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$31,960	\$38,445	\$49,100	\$42,965
SUPPLIES AND SERVICES TOTAL	\$36,009	\$74,916	\$53,329	\$62,540
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$38,100	\$44,000	\$53,387	\$79,255
(42485) ISF - INFO TECH	\$12,300	\$14,400	\$19,873	\$24,315
(42487) ISF - LEGAL SERVICES	\$4,100	\$3,700	\$20,090	\$10,771
E34 INTERNAL SERVICE FEES TOTAL	\$54,500	\$62,100	\$93,350	\$114,341
INTERNAL SERVICE FEES TOTAL	\$54,500	\$62,100	\$93,350	\$114,341
TOTAL	\$415,780	\$396,624	\$536,048	\$589,532

Revenues

100-70-730 PR Aquatics Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
CHARGES FOR SERVICES				
R10 CHARGES FOR SERVICES - REC				
(35320) EDUCATION INSTRUCTION	\$0	\$5,892	\$5,500	\$4,200
(35610) AQUATIC CONTRACT CLASSES	\$460	\$5	\$0	\$0
(35620) SWIM LESSONS	\$19,316	\$63,307	\$90,000	\$90,000
(35630) SWIM LESSONS - PRIVATE	\$0	\$23,137	\$0	\$0
(35640) SWIM FITNESS	\$15,098	\$10,794	\$10,000	\$8,500
(35650) SWIM OPEN	\$3,790	\$3,343	\$13,000	\$15,000
(35660) WATER AEROBICS	\$17,719	\$27,394	\$28,716	\$25,000
R10 CHARGES FOR SERVICES - REC TOTAL	\$56,382	\$133,872	\$147,216	\$142,700
CHARGES FOR SERVICES TOTAL	\$56,382	\$133,872	\$147,216	\$142,700
INVESTMENT EARNINGS (INTEREST AND RENTS)				
R27 INVEST EARNINGS - RENTALS P&R				
(36220) RENTALS - AQUATIC CNTR	\$26,139	\$6,181	\$30,000	\$6,000
R27 INVEST EARNINGS - RENTALS P&R TOTAL	\$26,139	\$6,181	\$30,000	\$6,000
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	\$26,139	\$6,181	\$30,000	\$6,000
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$0	\$9	\$5,500	\$3,000
R15 MISCELLANEOUS TOTAL	\$0	\$9	\$5,500	\$3,000
MISCELLANEOUS TOTAL	\$0	\$9	\$5,500	\$3,000
TOTAL	\$82,521	\$140,062	\$182,716	\$151,700

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Maintenance Supervisor	0.10	0.10	0.10
Aquatics Supervisor	1.00	-	-
Recreation Coordinator	-	1.00	1.00
Maintenance Worker	0.50	0.40	0.40
Total Full Time Equivalents	1.60	1.50	1.50

Parks & Recreation - Adult Activity Center

General Fund (100) Parks & Recreation Department (70) Adult Activity Center Division (740)

Expenditures

100-70-740 PR Adult Activity Center Expenditures

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41120) WAGES - PART TIME	\$1,445	\$13,529	\$33,870	\$20,100
E01 PERSONNEL - WAGES TOTAL	\$1,445	\$13,529	\$33,870	\$20,100
SALARIES TOTAL	\$1,445	\$13,529	\$33,870	\$20,100
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41260) SOCIAL SECURITY & MEDICARE	\$21	\$196	\$614	\$291
(41270) WORKER COMP INSURANCE	\$2,865	\$800	\$3,021	\$2,239
(41290) BENEFITS - OTHER	\$2,500	\$503	\$397	\$261
E02 PERSONNEL - BENEFITS TOTAL	\$5,385	\$1,499	\$4,032	\$2,792
BENEFITS TOTAL	\$5,385	\$1,499	\$4,032	\$2,792
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$4,467	\$2,391	\$4,200	\$6,434
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$0	\$500	\$0
E03 SUPPLIES & SERVICES TOTAL	\$4,467	\$2,391	\$4,700	\$6,434
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$0	\$0	\$2,000	\$0
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$0	\$0	\$2,000	\$0
E05 SERVICES - OTHER				
(42430) CONFERENCES - TRAINING	\$0	\$135	\$0	\$0
(42490) SERVICES - OTHER	\$1,051	\$2,565	\$0	\$0
E05 SERVICES - OTHER TOTAL	\$1,051	\$2,700	\$0	\$0
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$70	\$258	\$0	\$1,200
(43115) OPERATING SUPPLIES	\$324	\$1,938	\$9,100	\$5,890
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$394	\$2,196	\$9,100	\$7,090
SUPPLIES AND SERVICES TOTAL	\$5,912	\$7,286	\$15,800	\$13,524
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$58,300	\$67,300	\$24,594	\$36,565
(42485) ISF - INFO TECH	\$24,500	\$28,700	\$9,982	\$12,158
(42487) ISF - LEGAL SERVICES	\$0	\$0	\$1,721	\$0
E34 INTERNAL SERVICE FEES TOTAL	\$82,800	\$96,000	\$36,297	\$48,723
INTERNAL SERVICE FEES TOTAL	\$82,800	\$96,000	\$36,297	\$48,723
UTILITES				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$0	\$4,648	\$0	\$13,000
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$1,345	\$1,296	\$1,452	\$1,500
E07 UTILITIES & MAINT TOTAL	\$1,345	\$5,944	\$1,452	\$14,500
UTILITES TOTAL	\$1,345	\$5,944	\$1,452	\$14,500
TOTAL	\$96,887	\$124,257	\$91,451	\$99,639

Revenues

100-70-740 PR Adult Activity Center Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
CHARGES FOR SERVICES				
R10 CHARGES FOR SERVICES - REC				
(35310) CONTRACT CLASSES	\$790	\$1,317	\$2,453	\$9,276
(35330) TRIPS & EXCURSIONS	\$0	\$0	\$1,152	\$3,160
R10 CHARGES FOR SERVICES - REC TOTAL	\$790	\$1,317	\$3,605	\$12,436
CHARGES FOR SERVICES TOTAL	\$790	\$1,317	\$3,605	\$12,436
MISCELLANEOUS	\$0	-\$1,720	\$0	\$2,110
TOTAL	\$790	-\$403	\$3,605	\$14,546

Parks & Recreation - Facility Rentals

General Fund (100) Parks & Recreation Department (70) Facility Rentals Division (770)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	6,763	18,046	64,009	126,903
▼ E01 PERSONNEL - WAGES	6,763	18,046	64,009	126,903
(41110) WAGES - FULL TIME	6,763	2,391	22,009	41,353
(41120) WAGES - PART TIME	0	15,655	42,000	85,550
▼ BENEFITS	5,868	1,381	14,105	24,483
▼ E02 PERSONNEL - BENEFITS	5,868	1,381	14,105	24,483
(41210) HEALTH INSURANCE	0	0	2,986	5,082
(41230) HEALTH-IN-LIEU	720	0	0	0
(41240) CAFETERIA PLAN SECTION 125	538	0	1,147	2,053
(41260) SOCIAL SECURITY & MEDICARE	114	262	822	1,870
(41270) WORKER COMP INSURANCE	4,322	600	8,393	14,366
(41290) BENEFITS - OTHER	174	519	757	1,112
▼ RETIREMENT (CaPERS)	1,395	0	2,779	3,308
▼ E33 RETIREMENT CALPERS	1,395	0	2,779	3,308
(41250) PERS RETIREMENT	1,395	0	2,779	3,308
▼ SUPPLIES AND SERVICES	36,316	296	9,000	38,995
▶ E03 SUPPLIES & SERVICES	36,090	0	6,000	0
▶ E04 SERVICES - REPAIR & MAINTENANC	21	0	1,000	2,500
▶ E06 SUPPLIES - GENERAL SUPPLIES	205	296	2,000	36,495
▼ INTERNAL SERVICE FEES	600	0	3,423	3,590
▼ E34 INTERNAL SERVICE FEES	600	0	3,423	3,590
(42487) ISF - LEGAL SERVICES	600	0	3,423	3,590
Total	50,942	19,723	93,316	197,280

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	2,313	15,811	55,000	96,363
▼ R14 INVESTMENT EARNINGS/RENTS	913	14,251	0	33,524
(36290) RENTALS / LEASES - OTHER	913	14,251	0	33,524
▼ R27 INVEST EARNINGS - RENTALS P&R	1,400	1,560	55,000	62,839
(36230) RENTALS - COMMUNITY /SR CTR	0	0	53,500	58,839
(36240) RENTALS - GARDEN	1,400	1,560	1,500	4,000
Total	2,313	15,811	55,000	96,363

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Recreation Supervisor	-	0.50	0.50
Total Full Time Equivalents	-	0.50	0.50

Parks & Recreation - Open Space Programs

General Fund (100) Parks & Recreation Department (70) Open Space Programs Division (780)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 0	\$ 0	\$ 49,400	\$ 101,457
▼ E01 PERSONNEL - WAGES	0	0	49,400	101,457
(41110) WAGES - FULL TIME	0	0	0	41,353
(41120) WAGES - PART TIME	0	0	0	60,104
(41150) WAGES - MISCELLANEOUS	0	0	49,400	0
▼ BENEFITS	0	0	12,182	20,949
▼ E02 PERSONNEL - BENEFITS	0	0	12,182	20,949
(41210) HEALTH INSURANCE	0	0	0	5,082
(41240) CAFETERIA PLAN SECTION 125	0	0	0	2,053
(41260) SOCIAL SECURITY & MEDICARE	0	0	0	1,501
(41270) WORKER COMP INSURANCE	0	0	0	11,531
(41290) BENEFITS - OTHER	0	0	12,182	781
▼ RETIREMENT (CaPERS)	0	0	2,779	3,308
▼ E33 RETIREMENT CALPERS	0	0	2,779	3,308
(41250) PERS RETIREMENT	0	0	2,779	3,308
▼ SUPPLIES AND SERVICES	0	0	16,000	20,000
▼ E03 SUPPLIES & SERVICES	0	0	1,500	2,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	0	0	1,500	2,000
▼ E04 SERVICES - REPAIR & MAINTENANC	0	0	2,750	6,050
(42310) GENERAL REPAIRS & MAINT	0	0	2,750	6,050
▼ E06 SUPPLIES - GENERAL SUPPLIES	0	0	11,750	11,950
(43110) OFFICE SUPPLIES	0	0	500	0
(43115) OPERATING SUPPLIES	0	0	11,250	11,950
▼ INTERNAL SERVICE FEES	0	0	0	3,590
▼ E34 INTERNAL SERVICE FEES	0	0	0	3,590
(42487) ISF - LEGAL SERVICES	0	0	0	3,590
Total	\$ 0	\$ 0	\$ 80,361	\$ 149,305

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	0	0	5,000	9,100
▼ R10 CHARGES FOR SERVICES - REC	0	0	5,000	9,100
(35400) PROGRAM FEES	0	0	5,000	9,100
► MISCELLANEOUS	0	0	6,500	12,650
Total	0	0	11,500	21,750

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Recreation Supervisor	-	0.50	0.50
Total Full Time Equivalents	-	0.50	0.50

Parks & Recreation - Community Events

General Fund (100) Parks & Recreation Department (70) Community Events Division (790)

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	0	0	139,411	98,900
▼ E03 SUPPLIES & SERVICES	0	0	75,850	49,150
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	0	0	75,850	49,150
▶ E05 SERVICES - OTHER	0	0	0	6,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	0	0	63,561	43,750
(43110) OFFICE SUPPLIES	0	0	1,000	0
(43115) OPERATING SUPPLIES	0	0	62,561	43,750
Total	0	0	139,411	98,900

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	0	0	21,250	0
▼ R10 CHARGES FOR SERVICES - REC	0	0	21,250	0
(35400) PROGRAM FEES	0	0	21,250	0
▼ MISCELLANEOUS	0	0	6,500	1,500
▼ R15 MISCELLANEOUS	0	0	6,500	1,500
(36390) MISC REVENUES - OTHER	0	0	6,500	1,500
Total	0	0	27,750	1,500

Non-Departmental

(80) Non-Departmental (100) General Fund

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	16,745,304	17,823,775	22,405,600	22,024,438
▸ PROPERTY TAX	11,348,828	12,194,040	12,721,093	13,326,568
▸ SALES TAX	2,848,230	3,095,329	5,890,000	4,520,000
▸ TRANSIENT OCCUPANCY TAX	885,394	1,643,934	1,560,000	1,904,000
▸ OTHER TAXES	319,570	561,532	600,450	622,600
▸ FRANCHISE FEES	814,696	839,555	969,700	1,133,520
▸ LICENSES AND PERMITS	0	0	0	15,000
▸ FINES, FORFEITURES, AND PENALTIES	8,101	19,344	15,000	0
▸ INTERGOVERNMENTAL	22,130	44,994	36,223	35,600
▸ CHARGES FOR SERVICES	50,872	52,644	0	0
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	55,028	-879,410	360,134	316,800
▸ MISCELLANEOUS	135,178	251,813	253,000	150,350
▸ TRANSFERS IN - CAPITAL PROJECTS	257,277	0	0	0
▾ EXPENSES	1,532,616	1,944,068	1,827,254	7,498,220
▸ SALARIES	94,225	177,633	152,437	101,205
▸ BENEFITS	14,125	38,239	20,446	14,493
▸ RETIREMENT (CalPERS)	16,878	32,469	37,641	24,177
▸ RETIREE MEDICAL (OPEB)	476,347	519,659	515,781	526,342
▸ SUPPLIES AND SERVICES	594,139	710,530	772,614	954,700
▸ INTERNAL SERVICE FEES	269,700	319,100	180,862	284,243
▸ UTILITIES	12,533	11,059	13,736	20,000
▸ TRANSFERS OUT - OTHER	0	0	0	5,067,473
▸ TRANSFER OUT - DEBT SERVICE	54,670	135,380	133,737	505,588
Revenues Less Expenses	15,212,688	15,879,706	20,578,346	14,526,218

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 94,225	\$ 177,633	\$ 152,437	\$ 101,205
▼ E01 PERSONNEL - WAGES	94,225	177,633	152,437	101,205
(41110) WAGES - FULL TIME	83,685	154,221	151,957	101,205
(41140) WAGES - OVERTIME	10,541	22,920	0	0
(41160) ALLOWANCES	0	493	480	0
▼ BENEFITS	14,125	38,239	20,446	14,493
▼ E02 PERSONNEL - BENEFITS	14,125	38,239	20,446	14,493
(41210) HEALTH INSURANCE	0	20,700	8,097	0
(41230) HEALTH-IN-LIEU	4,800	2,840	480	5,700
(41240) CAFETERIA PLAN SECTION 125	4,034	6,310	6,059	4,616
(41260) SOCIAL SECURITY & MEDICARE	1,495	2,711	2,305	1,617
(41270) WORKER COMP INSURANCE	402	2,800	950	535
(41290) BENEFITS - OTHER	3,393	2,878	2,555	2,024
▼ RETIREMENT (CalPERS)	16,878	32,469	37,641	24,177
▼ E33 RETIREMENT CALPERS	16,878	32,469	37,641	24,177
(41250) PERS RETIREMENT	16,878	32,469	37,641	24,177
▼ RETIREE MEDICAL (OPEB)	476,347	519,659	515,781	526,342
▼ E31 RETIREE MEDICAL (OPEB)	476,347	519,659	515,781	526,342
(41280) RETIREE HEALTH BENEFITS	252,143	291,159	311,399	322,120
(41281) OPEB	224,204	228,500	204,382	204,222
▼ SUPPLIES AND SERVICES	594,139	706,730	772,614	954,700
▼ E03 SUPPLIES & SERVICES	516,736	631,468	572,402	820,500
(42160) PROFESSIONAL SERVICES	0	800	0	0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	516,003	629,627	572,402	820,500
(42290) OTHER GOVERNMENTAL SERVICES	733	1,042	0	0
▼ E05 SERVICES - OTHER	68,986	75,261	200,212	134,200
(42425) MEMBERSHIP DUES & SUBSCRIPTION	68,986	45,843	118,892	103,200
(42435) COMMUNITY CONTRIBUTIONS	0	28,500	30,000	30,000
(42490) SERVICES - OTHER	0	918	51,320	1,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	8,417	0	0	0
(43115) OPERATING SUPPLIES	8,417	0	0	0
▼ INTERNAL SERVICE FEES	269,700	319,100	180,862	284,243
▼ E34 INTERNAL SERVICE FEES	269,700	319,100	180,862	284,243
(42483) ISF - BLDG MAINT	238,000	274,700	166,092	262,206
(42484) ISF - FLEET	8,100	14,800	12,309	14,856
(42485) ISF - INFO TECH	21,500	25,200	0	0
(42487) ISF - LEGAL SERVICES	2,100	4,400	2,461	7,181
▼ UTILITIES	12,533	11,059	13,736	20,000
▼ E07 UTILITIES & MAINT	12,533	11,059	13,736	20,000
(43210) UTILITIES - GAS & ELEC	12,533	11,059	13,736	20,000
▶ TRANSFERS OUT - OTHER	0	0	0	5,067,473
Total	\$ 1,477,946	\$ 1,804,889	\$ 1,693,517	\$ 6,992,632

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ PROPERTY TAX	\$ 11,348,828	\$ 12,194,040	\$ 12,721,093	\$ 13,326,568
▼ R01 PROPERTY TAXES	11,348,828	12,194,040	12,721,093	13,326,568
(31110) PROPERTY TAX - CUR SEC	8,830,459	9,303,750	9,800,000	10,162,060
(31120) PROPERTY TAX - CUR UNSEC	292,576	309,564	327,046	340,000
(31130) SUPPLEMENTAL PROPERTY TAX	154,167	263,737	250,000	345,000
(31140) PRIOR YEAR PROPERTY TAX	195,017	183,329	168,289	180,000
(31150) HOMEOWNER'S EXEMPTION	31,705	31,741	32,758	35,000
(31160) PROP TAX IN LIEU OF VLF	1,754,366	1,852,162	1,976,000	2,039,508
(31180) PROPERTY TRANSFER TAX	90,539	249,757	167,000	225,000
▼ SALES TAX	2,848,230	3,095,329	5,890,000	4,520,000
▼ R02 SALES TAXES	2,848,230	3,095,329	5,890,000	4,520,000
(31210) SALES & USE TAX	2,848,230	3,095,329	5,890,000	4,520,000
▼ TRANSIENT OCCUPANCY TAX	885,394	1,643,934	1,560,000	1,904,000
▼ R03 OTHER TAXES - TOT	885,394	1,643,934	1,560,000	1,904,000
(31310) TRANSIENT OCCUPANCY TAX	885,394	1,643,934	1,560,000	1,904,000
▼ OTHER TAXES	319,570	561,532	600,450	622,600
▼ R04 OTHTAXES-CARDROOM, TBID & BL	319,570	561,532	600,450	622,600
(31320) TOURIST BUSINESS IMPR DIST TAX	1,543	2,503	3,150	3,600
(31350) BUSINESS LICENSE TAX	181,002	201,153	186,000	221,000
(31360) ADMISSIONS TAX - CARDROOM	103,294	322,316	375,000	360,000
(35150) BUSINESS LIC PROCESSING	33,731	35,559	36,300	38,000
▼ FRANCHISE FEES	814,696	839,555	969,700	1,133,520
▼ R05 OTHER TAXES - FRANCHISE TAXES	814,696	839,555	969,700	1,133,520
(31410) FRANCHISE - NATURAL GAS	55,271	62,446	63,000	86,520
(31420) FRANCHISE - ELECTRICITY	221,082	222,436	280,000	288,000
(31430) FRANCHISE - CABLE TV	273,714	281,224	283,000	291,000
(31450) FRANCHISE - SOLID WASTE	264,630	273,448	343,700	468,000
▼ LICENSES AND PERMITS	0	0	0	15,000
▼ R06 OTHER TAXES - PERMITS	0	0	0	15,000
(36315) LATE PENALTIES/INTEREST	0	0	0	15,000
▼ FINES, FORFEITURES, AND PENALTIES	8,101	19,344	15,000	0
▼ R21 WTR/WW PENALTIES	8,101	19,344	15,000	0
(36320) LATE PENALTIES / INTEREST	8,101	19,344	15,000	0
▼ INTERGOVERNMENTAL	22,130	44,994	36,223	35,600
▼ R07 INTERGOVERNMENTAL - GRANTS	15,283	44,994	20,000	20,600
(33190) GRANTS - OTHER	0	20,963	0	0
(34110) MOTOR VEHICLE LICENSE FEES	15,283	24,032	20,000	20,600
▼ R08 INTERGOVERNMENTAL - GENERAL	6,847	0	16,223	15,000
(34120) MANDATED COSTS (SB90) REIMBURSEMENT	6,847	0	16,223	15,000
▼ CHARGES FOR SERVICES	50,872	52,644	0	0
▼ R26 CHARGES FOR SVCS - DEV REIMBUR	50,872	52,644	0	0
(35185) CHGS FOR SERV - OTHER PW DEVP	50,872	52,644	0	0
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	55,028	-879,410	360,134	316,800

▼ R13 INVESTMENT EARNING/INT INC	-189,439	-1,111,592	87,184	100,000
(36110) INTEREST - INVESTMENTS	-189,439	-1,113,997	87,184	100,000
(36120) INTEREST - OTHER	0	2,405	0	0
▼ R14 INVESTMENT EARNINGS/RENTS	244,467	232,182	272,950	216,800
(36250) LEASE - CELL TOWER SITES	72,393	76,987	85,000	87,550
(36260) LEASE - CITY HALL OFFICES	168,028	152,278	185,000	126,300
(36290) RENTALS / LEASES - OTHER	4,047	2,917	2,950	2,950
▼ MISCELLANEOUS	135,178	251,813	253,000	150,350
▼ R15 MISCELLANEOUS	135,178	251,813	253,000	150,350
(36390) MISC REVENUES - OTHER	135,178	251,595	253,000	150,350
(36395) MISC REVENUES - PROGRAM INCOME	0	218	0	0
▶ TRANSFERS IN - CAPITAL PROJECTS	257,277	0	0	0
Total	16,745,304	17,823,775	22,405,600	22,024,438

Department Staffing by Division

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Non Departmental	1.89	1.44	1.00
Total Staff Full Time Equivalents	1.89	1.44	1.00

Developer Projects

(105) Developer Projects Fund

Developer Projects used to be under the Community Development Department in the General Fund. Starting in FY 2019-20, Developer Projects will now be in Fund 105, Developer Projects Fund. This fund accounts for development in the community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City and ensure that they are safe, reliable, and maintainable.

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	563,192	860,882	859,000	1,101,000
▼ E03 SUPPLIES & SERVICES	563,192	860,882	859,000	1,101,000
(42110) LEGAL SERVICES	182,441	272,076	109,000	186,000
(42160) PROFESSIONAL SERVICES	309,251	513,714	620,000	855,000
(42165) NONREIMBURSABLE EXPENSE	9,850	7,350	30,000	30,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	61,650	67,742	100,000	30,000
Total	563,192	860,882	859,000	1,101,000

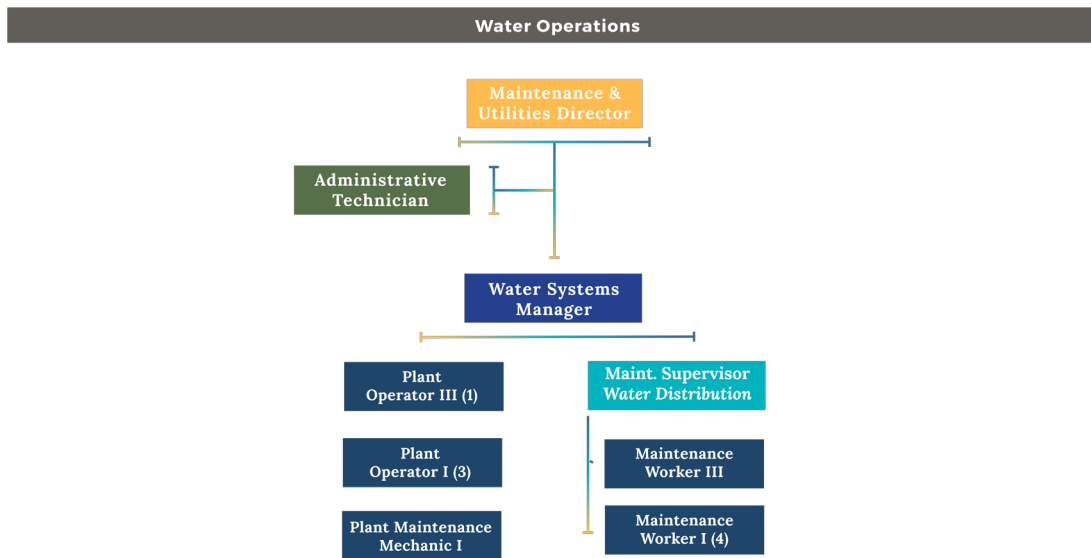
Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	843,159	1,143,514	1,131,130	1,183,700
▼ R09 CHARGES FOR SERVICES - GEN GOV	386,486	674,319	838,280	927,500
(35190) CHGS FOR SERVS - OTHER	386,486	674,319	838,280	927,500
▼ R26 CHARGES FOR SVCS - DEV REIMBUR	456,673	469,195	292,850	256,200
(35125) PLAN REVIEW	245,277	166,088	167,500	42,300
(35195) CHGS FOR SERVS - LEGAL	211,396	303,107	125,350	213,900
Total	843,159	1,143,514	1,131,130	1,183,700

Water Enterprise

Water Operations Fund 510

Organization Chart



Water Operations is managed by the Maintenance and Utilities Department, which provides for the health, safety and comfort of all American Canyon residents, workers and visitors on a daily basis. The services and functions provided by the Maintenance and Utilities Department make modern, urbanized life possible. Our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, with little or no awareness by the public.

Water Operations Divisions:

- [\(560\) Water Treatment Plant](#)
- [\(565\) Water Distribution](#)
- [\(450\) Capital Projects](#)
- [\(810\) Non-Departmental](#)
- [\(830\) Debt Service](#)
- [\(520\) Water Capacity Fee Fund](#)

Services Provided

Clean, safe, and reliable drinking water

- Maintenance and Utilities annually provides approximately 2,600 acre-feet of water to its customers; that's nearly 850 million gallons per year!

2022-2023 Highlights

WATER TREATMENT PLAN

Operations & Maintenance

- Zenon control PLC enhancements.
- Conventional Plant Water Quality Analyzers integrated into SCADA.
- 2020 Urban Water Management Plan, DWR Certified.
- Reclaim Pump North Pond radio/communications repair.
- Added a valve to Raw Water line feeding to the Water Treatment Plants.
- Replaced Raw Water valve to Conventional Plant.
- Via Bellagio New HMI/PLC to communicate to WTP PLCs
- Replaced 59 Water Meters.
- Repaired 38 Water service lines.
- Repaired 5 Water Mains.
- Annual inspection and maintenance of Water Treatment Plant Tanks.
- Annual inspection and maintenance Generator.
- Annual inspection and maintenance Transducers and Meters.
- Annual inspection and maintenance of the Water Treatment Plant Crane.
- Added two raw water meters and one plant tank effluent meter.
- Purchased and installed new generator, operates both Water Treatment Plants.
- Added Customer portal with iOS App and bill payments.
- Added Utility Portal with reporting management.

Contingency Plan

- Two promotions (OIT-WTP Operators)
- Recruited Plant Apprentice
- Recruited Plant Mechanic

2023-2024 Goals

WATER TREATMENT PLAN

- SCADA System Upgrade
- Data reporting system from SCADA
- Add PLC with controls to SCADA from water treatment plant tank
- Computerized Maintenance Management System Implementation

Operations & Maintenance

- Connect Plant Tank MOV and Meter reads to PLC.
- Clean and inspect Potable Water Tanks.
- Water Treatment Plant Shop.
- Zenon Raw Water Screen.
- Potable Water Tank Inspections and Cleanings.
- Solids/Sludge Pond removal
- Conventional treatment plant enhancements

Key Performance Indicators

Goal: Infrastructure – Develop and maintain infrastructure resources to support sustainable growth

	2019-2020	2020-2021	2021-2022
Household water use (hundred cubic feet)	95,537,554	65,942,700	48,548,300
City properties water use (potable)	5,593,332	3,596,071	2,186,000
Non-revenue water	391 AF (acre-feet)	635 AF (acre-feet)	419 AF (acre-feet)

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 16,094,657	\$ 8,533,671	\$ 10,557,690	\$ 9,955,618
▸ FINES, FORFEITURES, AND PENALTIES	0	93,977	112,291	114,300
▸ INTERGOVERNMENTAL	3,636	0	0	0
▸ CHARGES FOR SERVICES	8,538,740	8,412,015	9,956,187	9,441,640
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	1,243,316	-212,625	118,212	40,378
▸ MISCELLANEOUS	434,779	240,304	371,000	359,300
▸ TRANSFERS IN - CAPITAL PROJECTS	5,686,595	0	0	0
▸ INTRA-FUND TRANSFERS IN	187,591	0	0	0
▾ EXPENSES	11,865,705	8,820,688	10,626,401	13,772,358
▸ SALARIES	922,624	997,489	1,236,742	1,305,259
▸ BENEFITS	446,617	71,943	361,934	434,442
▸ RETIREMENT (CalPERS)	160,516	159,729	169,637	151,326
▸ RETIREE MEDICAL (OPEB)	146,654	140,935	80,882	122,517
▸ SUPPLIES AND SERVICES	3,094,249	4,973,919	6,451,726	5,585,617
▸ INTERNAL SERVICE FEES	178,300	363,150	464,068	830,683
▸ DEBT SERVICE	82,081	82,080	82,058	82,046
▸ UTILITIES	175,716	73,194	98,628	85,400
▸ CAPITAL OUTLAY	16,349	30,000	76,700	0
▸ MISCELLANEOUS	1,205,496	1,170,893	-72,142	0
▸ TRANSFERS OUT - CAPITAL PROJECTS	533,049	-155,893	412,280	1,763,509
▸ TRANSFERS OUT - OTHER	4,504,054	823,607	1,178,214	1,284,203
▸ INTRA-FUND TRANSFERS OUT	400,000	89,642	85,675	2,127,356
Revenues Less Expenses	\$ 4,228,952	\$ -287,017	\$ -68,711	\$ -3,816,740

Authorized Personnel

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Maintenance & Utilities			
Water Treatment Plant	6.00	6.05	5.90
Water Distribution	5.25	5.50	6.50
Water-Non-Departmental	1.05	1.05	1.05
Maintenance & Utilities Total	12.30	12.60	13.45

Water Enterprise - Treatment Plant

Water Enterprise Fund (510) Water Treatment Plant Division (560)

Revenues

510-50-560 WTP Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
INTRA-FUND TRANSFERS IN				
R30 INTRA-FUND TRANSFERS IN	\$22,868	\$0	\$0	\$0
INTRA-FUND TRANSFERS IN TOTAL	\$22,868	\$0	\$0	\$0
TOTAL	\$22,868	\$0	\$0	\$0

Expenses

510-50-560 WTP Expenses

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$301,821	\$426,369	\$450,085	\$544,808
(41140) WAGES - OVERTIME	\$9,239	\$24,335	\$3,000	\$3,000
E01 PERSONNEL - WAGES TOTAL	\$311,059	\$450,704	\$453,085	\$547,808
SALARIES TOTAL	\$311,059	\$450,704	\$453,085	\$547,808
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$37,216	\$43,356	\$84,864	\$110,792
(41230) HEALTH-IN-LIEU	\$9,600	\$14,200	\$0	\$0
(41240) CAFETERIA PLAN SECTION 125	\$15,958	\$21,165	\$21,222	\$27,459
(41260) SOCIAL SECURITY & MEDICARE	\$4,883	\$7,057	\$6,834	\$8,298
(41270) WORKER COMP INSURANCE	\$41,491	\$44,905	\$38,373	\$58,411
(41290) BENEFITS - OTHER	\$1,656	\$1,354	\$1,797	\$1,901
E02 PERSONNEL - BENEFITS TOTAL	\$110,804	\$132,038	\$153,090	\$206,861
BENEFITS TOTAL	\$110,804	\$132,038	\$153,090	\$206,861
RETIREMENT (CaPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$57,363	\$69,004	\$71,139	\$74,481
E33 RETIREMENT CALPERS TOTAL	\$57,363	\$69,004	\$71,139	\$74,481
RETIREMENT (CALPERS) TOTAL	\$57,363	\$69,004	\$71,139	\$74,481
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$8,687	\$5,422	\$82,100	\$84,600
(42160) PROFESSIONAL SERVICES	\$713	\$932	\$50,000	\$52,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$4,004	\$6,051	\$8,900	\$9,300
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$0	\$0	\$3,499
E03 SUPPLIES & SERVICES TOTAL	\$13,403	\$12,405	\$141,000	\$149,399
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$89,149	\$177,364	\$341,000	\$375,100
(42315) REIMBURSABLE REPAIRS	\$0	\$0	\$20,000	\$20,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$89,149	\$177,364	\$361,000	\$395,100
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$4,521	\$1,312	\$3,100	\$3,200

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
(42430) CONFERENCES - TRAINING	\$4,765	\$8,755	\$7,000	\$7,000
(42440) RENTALS - EQUIPMENT/SPACE	\$8,283	\$5,206	\$13,000	\$13,000
E05 SERVICES - OTHER TOTAL	\$17,569	\$15,273	\$23,100	\$23,200
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$2,658	\$1,660	\$800	\$2,000
(43115) OPERATING SUPPLIES	\$13,311	\$15,671	\$33,000	\$33,200
(43130) WATER METERS	\$52,130	\$98,208	\$100,000	\$100,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$68,099	\$115,538	\$133,800	\$135,200
SUPPLIES AND SERVICES TOTAL	\$188,220	\$320,580	\$658,900	\$702,899
UTILITIES				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$3,626	\$3,960	\$3,673	\$4,100
E07 UTILITIES & MAINT TOTAL	\$3,626	\$3,960	\$3,673	\$4,100
UTILITIES TOTAL	\$3,626	\$3,960	\$3,673	\$4,100
CAPITAL OUTLAY				
E11 CAPITAL OUTLAY				
(46130) MAJOR EQUIPMENT	\$0	\$15,000	\$0	\$0
E11 CAPITAL OUTLAY TOTAL	\$0	\$15,000	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$15,000	\$0	\$0
MISCELLANEOUS	-\$170,200	\$0	\$0	\$0
TOTAL	\$500,873	\$991,284	\$1,339,887	\$1,536,149

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Water Systems Manager	1.00	0.50	0.50
Environmental Services Manager		0.25	0.20
Plant Maintenance Mechanic	1.00	1.00	1.00
Plant Operator	3.00	4.00	4.00
Environmental Specialist	-	-	0.20
Sustainability Coordinator		0.30	-
Water Resource Analyst	1.00	-	-
	6.00	6.05	5.90

Water Enterprise - Distribution System

Water Enterprise Fund (510) Water Distribution System Division (565)

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▶ CHARGES FOR SERVICES	\$ 0	\$ 1,843	\$ 0	\$ 0
▼ MISCELLANEOUS	0	0	20,000	0
▶ R15 MISCELLANEOUS	0	0	20,000	0
Total	\$ 0	\$ 1,843	\$ 20,000	\$ 0

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 311,059	\$ 450,704	\$ 453,085	\$ 547,808
▼ E01 PERSONNEL - WAGES	311,059	450,704	453,085	547,808
(41110) WAGES - FULL TIME	301,821	426,369	450,085	544,808
(41140) WAGES - OVERTIME	9,239	24,335	3,000	3,000
▼ BENEFITS	110,804	132,038	153,090	206,861
▼ E02 PERSONNEL - BENEFITS	110,804	132,038	153,090	206,861
(41210) HEALTH INSURANCE	37,216	43,356	84,864	110,792
(41230) HEALTH-IN-LIEU	9,600	14,200	0	0
(41240) CAFETERIA PLAN SECTION 125	15,958	21,165	21,222	27,459
(41260) SOCIAL SECURITY & MEDICARE	4,883	7,057	6,834	8,298
(41270) WORKER COMP INSURANCE	41,491	44,905	38,373	58,411
(41290) BENEFITS - OTHER	1,656	1,354	1,797	1,901
▼ RETIREMENT (CalPERS)	57,363	69,004	71,139	74,481
▼ E33 RETIREMENT CALPERS	57,363	69,004	71,139	74,481
(41250) PERS RETIREMENT	57,363	69,004	71,139	74,481
▼ SUPPLIES AND SERVICES	188,220	320,580	658,900	702,899
▼ E03 SUPPLIES & SERVICES	13,403	12,405	141,000	149,399
(42150) INFO TECH SUPPORT SERVICES	8,687	5,422	82,100	84,600
(42160) PROFESSIONAL SERVICES	713	932	50,000	52,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	4,004	6,051	8,900	9,300
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	0	0	0	3,499
▼ E04 SERVICES - REPAIR & MAINTENANC	89,149	177,364	361,000	395,100
(42310) GENERAL REPAIRS & MAINT	89,149	177,364	341,000	375,100
(42315) REIMBURSABLE REPAIRS	0	0	20,000	20,000
▼ E05 SERVICES - OTHER	17,569	15,273	23,100	23,200
(42425) MEMBERSHIP DUES & SUBSCRIPTION	4,521	1,312	3,100	3,200
(42430) CONFERENCES - TRAINING	4,765	8,755	7,000	7,000
(42440) RENTALS - EQUIPMENT/SPACE	8,283	5,206	13,000	13,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	68,099	115,538	133,800	135,200
(43110) OFFICE SUPPLIES	2,658	1,660	800	2,000
(43115) OPERATING SUPPLIES	13,311	15,671	33,000	33,200
(43130) WATER METERS	52,130	98,208	100,000	100,000
▼ UTILITES	3,626	3,960	3,673	4,100
▼ E07 UTILITIES & MAINT	3,626	3,960	3,673	4,100
(43220) UTIL-PHONESPGRSINTERNETCABLE	3,626	3,960	3,673	4,100
▼ CAPITAL OUTLAY	0	15,000	0	0
▶ E11 CAPITAL OUTLAY	0	15,000	0	0
▶ MISCELLANEOUS	-170,200	0	0	0
Total	\$ 500,873	\$ 991,284	\$ 1,339,887	\$ 1,536,149

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Proposed Budget FY 2023-24
Water Systems Manager	-	0.50	0.50
Water Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker	4.00	4.00	5.00
Public Works Superintendent	0.25	-	-
	5.25	5.50	6.50

Water Enterprise - Capital Projects

Water Enterprise Fund (510) Capital Projects Division (450)

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	0	400,000	0	0
▼ E03 SUPPLIES & SERVICES	0	400,000	0	0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	0	400,000	0	0
▼ TRANSFERS OUT - CAPITAL PROJECTS	533,049	-155,893	412,280	1,763,509
▼ E16 TRANS OUT TO CAP PROJ FUNDS	533,049	-155,893	412,280	1,763,509
(48310) TRANSFER CAP PROJS FUND - GEN	515,447	0	0	596,000
(48320) TRANSFER CAP PROJ - WASTEWATER	17,603	-155,893	412,280	250,000
(48325) TRANSFER CAP PROJ - RECYCLED	0	0	0	917,509
▶ INTRA-FUND TRANSFERS OUT	400,000	0	0	2,038,185
Total	933,049	244,107	412,280	3,801,694

Transfers - Capital Projects

Water Operations Fund Source - Capital Project List

	2023 - 24 Budget
WATER	
(WA21-0100) W2 ANNUAL WATER MAIN REPLACEMENTS	\$1,613,185
(WA23-0200) WATER TREATMENT FILTER MEDIA REPL & UNDERDRAIN REPAIR	\$350,000
(WA23-0100) WATER TREATMENT PLANT SHOP	\$75,000
WATER TOTAL	\$2,038,185
RECYCLED WATER	
(RW17-0100) RCYCLED WATER EXPANSION PROJECT	\$917,509
RECYCLED WATER TOTAL	\$917,509
TRANSPORTATION	
(TR23-0100) KNIGHTSBRIDGE RECONSTRUCTION AND WATER MAIN IMPROVEMENT	\$505,000
(TR22-0300) 2022 ANNUAL PAVEMENT PROJECT	\$91,000
TRANSPORTATION TOTAL	\$596,000
WASTEWATER	
(WW16-0300) SCADA	\$250,000
WASTEWATER TOTAL	\$250,000
TOTAL	\$3,801,694

Water Enterprise - Non-Departmental

Water Enterprise Fund (510) Non-Departmental Division (810)

Revenues

510-80-810 Water Non-Departmental Revenues

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
FINES, FORFEITURES, AND PENALTIES				
R21 WTR/WW PENALTIES				
(36320) LATE PENALTIES / INTEREST	\$0	\$93,977	\$112,291	\$114,300
R21 WTR/WW PENALTIES TOTAL	\$0	\$93,977	\$112,291	\$114,300
FINES, FORFEITURES, AND PENALTIES TOTAL	\$0	\$93,977	\$112,291	\$114,300
INTERGOVERNMENTAL				
R07 INTERGOVERNMENTAL - GRANTS				
(33115) GRANTS - STATE & LOCAL	\$3,636	\$0	\$0	\$0
R07 INTERGOVERNMENTAL - GRANTS TOTAL	\$3,636	\$0	\$0	\$0
INTERGOVERNMENTAL TOTAL	\$3,636	\$0	\$0	\$0
CHARGES FOR SERVICES				
R12 SALE OF WATER				
(35820) WATER SERVICE CHARGE - POTABLE	\$8,439,023	\$8,362,554	\$9,876,187	\$9,360,200
(35822) WATER SERVICE CHARGE - RAW	\$99,717	\$47,619	\$80,000	\$81,440
R12 SALE OF WATER TOTAL	\$8,538,740	\$8,410,172	\$9,956,187	\$9,441,640
CHARGES FOR SERVICES TOTAL	\$8,538,740	\$8,410,172	\$9,956,187	\$9,441,640
INVESTMENT EARNINGS (INTEREST AND RENTS)				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	\$1,243,316	-\$212,625	\$118,212	\$40,378
R13 INVESTMENT EARNING/INT INC TOTAL	\$1,243,316	-\$212,625	\$118,212	\$40,378
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	\$1,243,316	-\$212,625	\$118,212	\$40,378
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$213,979	\$240,304	\$351,000	\$359,300
(36391) DWR SWP REFUND	\$220,800	\$0	\$0	\$0
R15 MISCELLANEOUS TOTAL	\$434,779	\$240,304	\$351,000	\$359,300
MISCELLANEOUS TOTAL	\$434,779	\$240,304	\$351,000	\$359,300
TRANSFERS IN - CAPITAL PROJECTS				
R28 INTER-FUND TRANS FOR CAP PROJ				
	\$163,394	\$0	\$0	\$0
TRANSFERS IN - CAPITAL PROJECTS TOTAL	\$163,394	\$0	\$0	\$0
TOTAL	\$10,383,865	\$8,531,829	\$10,537,690	\$9,955,618

Expenses

510-80-810 Water Non-Departmental Expenses

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
SALARIES				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$101,442	\$113,357	\$122,711	\$134,293
(41140) WAGES - OVERTIME	\$852	\$954	\$0	\$0
(41160) ALLOWANCES	\$1,933	\$1,811	\$1,920	\$1,920
E01 PERSONNEL - WAGES TOTAL	\$104,227	\$116,122	\$124,631	\$136,213
SALARIES TOTAL	\$104,227	\$116,122	\$124,631	\$136,213

	2020 - 21 Actuals	2021 - 22 Actuals	2022 - 23 Estimated Actual	2023-24 Adopted Budget
BENEFITS				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$17,410	\$18,856	\$19,929	\$21,244
(41240) CAFETERIA PLAN SECTION 125	\$4,006	\$4,227	\$3,919	\$4,312
(41260) SOCIAL SECURITY & MEDICARE	\$1,571	\$1,747	\$1,864	\$2,038
(41270) WORKER COMP INSURANCE	\$1,809	\$7,901	\$7,179	\$9,825
(41282) PENSION EXPENSE	\$183,449	-\$223,456	\$0	\$0
(41290) BENEFITS - OTHER	\$1,229	\$1,371	\$0	\$0
E02 PERSONNEL - BENEFITS TOTAL	\$209,474	-\$189,354	\$32,890	\$37,418
BENEFITS TOTAL	\$209,474	-\$189,354	\$32,890	\$37,418
RETIREMENT (CaPERS)				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$16,649	\$17,037	\$16,089	\$16,257
E33 RETIREMENT CALPERS TOTAL	\$16,649	\$17,037	\$16,089	\$16,257
RETIREMENT (CALPERS) TOTAL	\$16,649	\$17,037	\$16,089	\$16,257
RETIREE MEDICAL (OPEB)				
E31 RETIREE MEDICAL (OPEB)				
(41280) RETIREE HEALTH BENEFITS	\$48,507	\$60,100	\$48,831	\$74,980
(41281) OPEB	\$98,147	\$80,835	\$32,051	\$47,537
E31 RETIREE MEDICAL (OPEB) TOTAL	\$146,654	\$140,935	\$80,882	\$122,517
RETIREE MEDICAL (OPEB) TOTAL	\$146,654	\$140,935	\$80,882	\$122,517
SUPPLIES AND SERVICES				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$5,724	\$42,173	\$92,000	\$100,000
E03 SUPPLIES & SERVICES TOTAL	\$5,724	\$42,173	\$92,000	\$100,000
E05 SERVICES - OTHER				
(42400) BAD DEBT EXPENSE	\$93,491	-\$11,826	\$0	\$0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$350	\$425	\$2,500	\$2,600
(42491) SERVICES - CASH FOR GRASS	\$9,223	\$17,463	\$10,000	\$30,000
(42492) SERVICES - TOILET REBATES	\$4,000	\$5,300	\$10,000	\$10,000
E05 SERVICES - OTHER TOTAL	\$107,064	\$11,362	\$22,500	\$42,600
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$100	\$0	\$500	\$500
(43115) OPERATING SUPPLIES	\$0	\$750	\$3,000	\$0
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$100	\$750	\$3,500	\$500
E08 SUPPLIES - PURCHASED WATER				
(43310) CITY OF NAPA	\$168,342	\$178,426	\$200,000	\$278,000
(43320) NORTH BAY AQUEDUCT	\$1,684,091	\$2,142,501	\$2,000,000	\$2,303,000
(43330) CITY OF VALLEJO	\$421,705	\$1,059,922	\$2,185,210	\$1,021,218
(43350) AC RECYCLED WATER	\$0	\$10,000	\$0	\$0
E08 SUPPLIES - PURCHASED WATER TOTAL	\$2,274,138	\$3,390,850	\$4,385,210	\$3,602,218
SUPPLIES AND SERVICES TOTAL	\$2,387,025	\$3,445,134	\$4,503,210	\$3,745,318
INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$67,100	\$77,400	\$218,944	\$325,219
(42484) ISF - FLEET	\$69,700	\$238,950	\$178,643	\$354,173
(42485) ISF - INFO TECH	\$15,300	\$18,000	\$44,874	\$54,709
(42487) ISF - LEGAL SERVICES	\$26,200	\$28,800	\$21,607	\$96,582
E34 INTERNAL SERVICE FEES TOTAL	\$178,300	\$363,150	\$464,068	\$830,683
INTERNAL SERVICE FEES TOTAL	\$178,300	\$363,150	\$464,068	\$830,683
UTILITIES				
E07 UTILITIES & MAINT				
(43230) UTILITIES - WATER	\$1,218	\$2,155	\$1,401	\$2,500
E07 UTILITIES & MAINT TOTAL	\$1,218	\$2,155	\$1,401	\$2,500
UTILITIES TOTAL	\$1,218	\$2,155	\$1,401	\$2,500
MISCELLANEOUS				
	\$0	\$1,282,037	\$0	\$0
TRANSFERS OUT - OTHER				
E13 INTER-FUND TRANSFERS OUT				
	\$787,252	\$823,607	\$1,178,214	\$1,284,203
TRANSFERS OUT - OTHER TOTAL	\$787,252	\$823,607	\$1,178,214	\$1,284,203
TOTAL	\$3,830,799	\$6,000,824	\$6,401,385	\$6,175,109

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Maintenance & Utilities Director	0.40	0.40	0.40
Administrative Technician	0.40	0.40	0.40
Administrative Clerk II	0.25	0.25	0.25
	1.05	1.05	1.05

Water Enterprise - Debt Service

Water Enterprise Fund (510) Debt Service Division (830)

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ DEBT SERVICE	82,081	82,080	82,058	82,046
▼ E09 DEBT SERVICE	82,081	82,080	82,058	82,046
(44110) INTEREST PAYMENT	13,415	11,697	9,916	8,100
(44120) PRINCIPAL PAYMENT	68,666	70,382	72,142	73,946
▶ MISCELLANEOUS	-68,666	-70,382	-72,142	0
▼ TRANSFERS OUT - OTHER	3,716,803	0	0	0
▶ E13 INTER-FUND TRANSFERS OUT	3,716,803	0	0	0
▼ INTRA-FUND TRANSFERS OUT	0	89,642	85,675	89,171
▶ E12 INTRA-FUND TRANSFERS OUT	0	89,642	85,675	89,171
Total	3,730,218	101,340	95,591	171,217

Water Enterprise - Capacity Fees

Water Capacity Fee Fund (520)

Summary

Expand All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	\$ 894,126	\$ 1,150,816	\$ 1,874,074	\$ 8,552,214
▸ CHARGES FOR SERVICES	865,339	1,252,878	1,819,156	8,456,214
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	28,787	-102,062	54,918	96,000
▾ EXPENSES	328,701	1,175,764	949,494	68,990
▸ SUPPLIES AND SERVICES	0	454,420	47,194	49,194
▸ DEBT SERVICE	160,426	4,355	10,680	19,796
▸ TRANSFERS OUT - CAPITAL PROJECTS	3,552	716,989	891,620	0
▸ INTRA-FUND TRANSFERS OUT	164,723	0	0	0
Revenues Less Expenses	\$ 565,426	\$ -24,948	\$ 924,580	\$ 8,483,224

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	865,339	1,252,878	1,819,156	8,456,214
▼ R09 CHARGES FOR SERVICES - GEN GOV	865,339	1,252,878	1,819,156	8,456,214
(35160) CAPACITY FEE	865,339	1,252,878	1,819,156	8,456,214
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	28,787	-102,062	54,918	96,000
▼ R13 INVESTMENT EARNING/INT INC	28,787	-102,062	54,918	96,000
(36110) INTEREST - INVESTMENTS	28,787	-102,062	54,918	96,000
Total	894,126	1,150,816	1,874,074	8,552,214

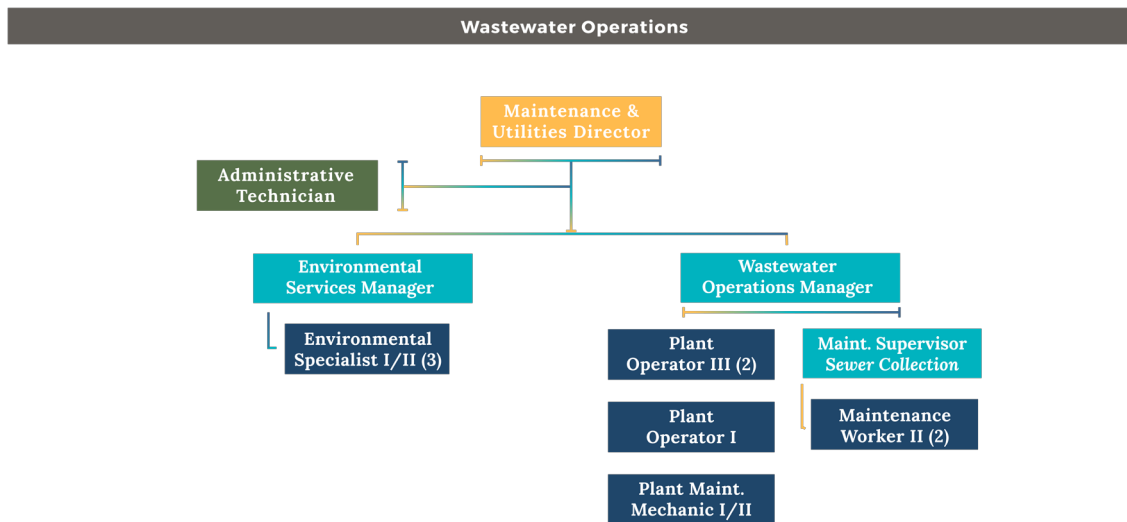
Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	0	454,420	47,194	49,194
▼ E03 SUPPLIES & SERVICES	0	0	47,194	49,194
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	0	0	47,194	49,194
▶ E05 SERVICES - OTHER	0	454,420	0	0
▼ DEBT SERVICE	160,426	4,355	10,680	19,796
▼ E09 DEBT SERVICE	160,426	4,355	10,680	19,796
(44110) INTEREST PAYMENT	160,426	4,355	10,680	19,796
▼ TRANSFERS OUT - CAPITAL PROJECTS	3,552	716,989	891,620	0
▼ E16 TRANS OUT TO CAP PROJ FUNDS	3,552	716,989	891,620	0
(48310) TRANSFER CAP PROJS FUND - GEN	3,552	716,989	891,620	0
▼ INTRA-FUND TRANSFERS OUT	164,723	0	0	0
▼ E12 INTRA-FUND TRANSFERS OUT	164,723	0	0	0
(47160) INTRA-FUND TRANSFER OUT WATER	164,723	0	0	0
Total	328,701	1,175,764	949,494	68,990

Wastewater Enterprise

Wastewater Operations Fund 540

Organization Chart



Wastewater Operations is managed by the Maintenance and Utilities Department, which provides for the health, safety and comfort of all American Canyon residents, workers and visitors on a daily basis. The services and functions provided by the Maintenance and Utilities Department make modern, urbanized life possible. Our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, with little or no awareness by the public.

Wastewater Operations Divisions:

- [\(570\) Wastewater Reclamation Facility](#)
- [\(575\) Wastewater Collection](#)
- [\(585\) Environmental Compliance](#)
- [\(450\) Capital Projects](#)
- [\(810\) Non-Departmental](#)
- [\(830\) Debt Service](#)
- [\(550\) Wastewater Capacity Fee Fund](#)

Services Provided

Effective wastewater collection, treatment, and water recycling

- The City's ultramodern Water Reclamation Facility (WRF) treats a minimum of 1 million gallons of wastewater each day, 365 days a year; the annual total wastewater treated is more than 650 million gallons
- The WRF also produces approximately 80 million gallons of recycled water each year, used for irrigation, and in some instances, toilet flushing in dual-plumbed locations

2022-2023 Highlights

WATER RECLAMATION FACILITY

- Perform stress test for local limits study
- Tie in both process air blowers to optimize aeration for stress test
- Perform stress test for local limits study
- Purchased output card (2) for PLC. Have spare on self
- Installed WIFI for plant usage
- Backup generator upgraded to 500kw
- Add PLC with pumping controls to SCADA Building E
- Including Napa Logistics on SCADA controls
- Review and revise NPDES permit
- Local limit assessment study
- Napa Logistics pump station on line
- Work with SME on power savings opportunity
- Efficiency testing for pumps greater than 25hp (reclaimed and permeate)
- Continue in-sight plant parameter monitoring
- Installed 6" line train 2-3
- Installed recycled water fill station at WRF
- Calibrated all flow meters
- Calibrated UVT, chlorine, ammonia, nitrate, Ph, Ec, TSS probes
- Continued Blue Frog system operations (solids reduction)
- Replaced 2 plant air compressors

2022-2023 Highlights *cont'd*

COLLECTIONS MAINTENANCE

- Developed updated SSMP
- Adopt SSMP for Public Viewing
- Working on CIP SS1 camera street rehab work
- Helping with pre-treatment sampling stations
- Collections III CWEA Chris M.
- Pump station cleanup- tree removed at sunset

ENVIRONMENTAL COMPLIANCE

- 100% compliance rate with the WRF NPDES Permit
- Participated in Wastewater Surveillance for SAR COVID 19 study
- Completed 26 Facility Inspections
- Maintained Community Outreach for Pollution Prevention
- Submitted Report of Waste Discharge (ROWD) for re-issuance of NPDES permit
- Submitted 5 Annual Reports to the Regional Water Quality Control Board
- Identify and control potential sources of Pollutants of Concern to the WRF
- New outreach for Pollutants of Concern

2023-2024 Goals

WATER RECLAMATION FACILITY

- SCADA software upgrade project contract
- Scheduled backup generator checks
- Plant interns
- Continued work with Engie on Master Planning WRF

2023-2024 Goals *cont'd*

COLLECTIONS MAINTENANCE

- Develop Standard operating procedure for pump station emergency operations.
- Fill final collections worker position

ENVIRONMENTAL COMPLIANCE

- Implement New NPDES Permit at the WRF
- Local Limits Evaluation
- Identify and control potential sources of Pollutants of Concern to the WRF
- New outreach for Pollutants of Concern
- 5 Annual Reports to the Regional Water Quality Control Board

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▾ REVENUES	16,094,657	8,533,671	10,557,690	9,955,618
▸ FINES, FORFEITURES, AND PENALTIES	0	93,977	112,291	114,300
▸ INTERGOVERNMENTAL	3,636	0	0	0
▸ CHARGES FOR SERVICES	8,538,740	8,412,015	9,956,187	9,441,640
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	1,243,316	-212,625	118,212	40,378
▸ MISCELLANEOUS	434,779	240,304	371,000	359,300
▸ TRANSFERS IN - CAPITAL PROJECTS	5,686,595	0	0	0
▸ INTRA-FUND TRANSFERS IN	187,591	0	0	0
▾ EXPENSES	11,865,705	8,820,688	10,626,401	13,772,358
▸ SALARIES	922,624	997,489	1,236,742	1,305,259
▸ BENEFITS	446,617	71,943	361,934	434,442
▸ RETIREMENT (CalPERS)	160,516	159,729	169,637	151,326
▸ RETIREE MEDICAL (OPEB)	146,654	140,935	80,882	122,517
▸ SUPPLIES AND SERVICES	3,094,249	4,973,919	6,451,726	5,585,617
▸ INTERNAL SERVICE FEES	178,300	363,150	464,068	830,683
▸ DEBT SERVICE	82,081	82,080	82,058	82,046
▸ UTILITIES	175,716	73,194	98,628	85,400
▸ CAPITAL OUTLAY	16,349	30,000	76,700	0
▸ MISCELLANEOUS	1,205,496	1,170,893	-72,142	0
▸ TRANSFERS OUT - CAPITAL PROJECTS	533,049	-155,893	412,280	1,763,509
▸ TRANSFERS OUT - OTHER	4,504,054	823,607	1,178,214	1,284,203
▸ INTRA-FUND TRANSFERS OUT	400,000	89,642	85,675	2,127,356
Revenues Less Expenses	4,228,952	-287,017	-68,711	-3,816,740

Authorized Personnel

Department and Divisions	Authorized Personnel FY 21-22	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24
Maintenance & Utilities			
Wastewater Treatment Plant	6.00	4.75	5.20
Collections	3.25	4.50	4.50
Solid Waste Management	2.00	3.90	2.10
Wastewater Non-Departmental	1.05	1.05	1.05
Maintenance & Utilities Total	12.30	14.20	12.85

Wastewater Enterprise - Water Reclamation Facility

Water Enterprise Fund (510) Water Reclamation Facility Division (570)

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ MISCELLANEOUS	5,019	300	0	0
▶ R15 MISCELLANEOUS	5,019	300	0	0
Total	5,019	300	0	0

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	514,935	509,275	572,273	602,884
▼ E01 PERSONNEL - WAGES	514,935	509,275	572,273	602,884
(41110) WAGES - FULL TIME	504,742	495,550	564,273	602,884
(41140) WAGES - OVERTIME	10,193	13,725	8,000	0
▼ BENEFITS	110,174	120,822	132,765	155,968
▼ E02 PERSONNEL - BENEFITS	110,174	120,822	132,765	155,968
(41210) HEALTH INSURANCE	51,375	58,890	70,569	77,250
(41230) HEALTH-IN-LIEU	4,800	3,200	4,800	6,840
(41240) CAFETERIA PLAN SECTION 125	18,464	18,409	17,960	21,712
(41260) SOCIAL SECURITY & MEDICARE	6,940	8,120	8,512	9,156
(41270) WORKER COMP INSURANCE	28,595	32,204	30,111	39,875
(41290) BENEFITS - OTHER	0	0	813	1,135
▼ RETIREMENT (CalPERS)	85,017	103,159	114,269	110,247
▼ E33 RETIREMENT CALPERS	85,017	103,159	114,269	110,247
(41250) PERS RETIREMENT	85,017	103,159	114,269	110,247
▼ SUPPLIES AND SERVICES	415,117	446,357	1,317,262	579,838
▼ E03 SUPPLIES & SERVICES	33,104	51,988	419,829	279,538
(42150) INFO TECH SUPPORT SERVICES	7,951	7,478	32,500	73,500
(42160) PROFESSIONAL SERVICES	14,869	34,840	356,329	187,138
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	8,857	8,911	30,000	17,900
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	1,427	759	1,000	1,000
▼ E04 SERVICES - REPAIR & MAINTENANC	334,585	307,866	817,832	201,500
(42310) GENERAL REPAIRS & MAINT	334,585	307,866	817,832	201,500
▼ E05 SERVICES - OTHER	10,935	29,258	31,700	38,800
(42425) MEMBERSHIP DUES & SUBSCRIPTION	3,169	21,708	8,000	12,700
(42430) CONFERENCES - TRAINING	593	3,357	12,300	14,500
(42440) RENTALS - EQUIPMENT/SPACE	7,173	4,193	11,400	11,600
▼ E06 SUPPLIES - GENERAL SUPPLIES	36,493	57,245	47,900	60,000
(43110) OFFICE SUPPLIES	2,084	4,298	4,000	4,000
(43115) OPERATING SUPPLIES	34,409	52,947	43,900	56,000
▼ UTILITES	467,783	347,165	317,875	503,200
▼ E07 UTILITIES & MAINT	467,783	347,165	317,875	503,200
(43210) UTILITIES - GAS & ELEC	450,170	330,471	300,287	484,200
(43220) UTIL-PHONESPGRSINTERNETCABLE	17,613	16,694	17,588	19,000
▶ CAPITAL OUTLAY	4,956	19,460	0	0
▼ MISCELLANEOUS	1,592,666	1,529,610	0	0
▶ E10 DEPRECIATION	1,612,154	1,561,144	0	0
▶ E21 CONTRA ACCOUNT	-19,488	-31,534	0	0
Total	3,190,649	3,075,847	2,454,443	1,952,137

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Wastewater Operations Manager	1.00	0.50	0.50
Environmental Services Manager	-	0.25	0.20
Environmental Specialist	-	-	0.50
Plant Maintenance Mechanic	1.00	1.00	1.00
Plant Operator	4.00	3.00	3.00
	6.00	4.75	5.20

Wastewater Enterprise - Collection System

Water Enterprise Fund (510) Wastewater Collection System Division (575)

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Water Systems Manager	-	0.50	0.50
Water Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker	2.00	3.00	3.00
Public Works Superintendent	0.25	-	-
	3.25	4.50	4.50

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	232,409	275,148	393,002	416,834
▼ E01 PERSONNEL - WAGES	232,409	275,148	393,002	416,834
(41110) WAGES - FULL TIME	231,143	268,022	388,002	411,834
(41140) WAGES - OVERTIME	1,266	7,125	5,000	5,000
▼ BENEFITS	82,127	95,563	108,745	125,379
▼ E02 PERSONNEL - BENEFITS	82,127	95,563	108,745	125,379
(41210) HEALTH INSURANCE	37,872	41,952	38,136	46,756
(41230) HEALTH-IN-LIEU	4,800	4,800	12,000	14,250
(41240) CAFETERIA PLAN SECTION 125	11,771	12,646	17,490	19,245
(41260) SOCIAL SECURITY & MEDICARE	3,612	4,244	6,054	6,457
(41270) WORKER COMP INSURANCE	22,816	30,604	33,220	36,753
(41290) BENEFITS - OTHER	1,257	1,319	1,845	1,918
▼ RETIREMENT (CalPERS)	44,426	44,845	65,912	75,748
▼ E33 RETIREMENT CALPERS	44,426	44,845	65,912	75,748
(41250) PERS RETIREMENT	44,426	44,845	65,912	75,748
▼ SUPPLIES AND SERVICES	35,683	73,005	117,500	216,400
▼ E03 SUPPLIES & SERVICES	2,971	4,154	65,000	120,200
(42150) INFO TECH SUPPORT SERVICES	351	302	53,150	94,600
(42160) PROFESSIONAL SERVICES	0	0	6,450	20,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	2,620	3,852	5,400	5,600
▼ E04 SERVICES - REPAIR & MAINTENANC	4,729	35,466	6,600	24,000
(42310) GENERAL REPAIRS & MAINT	4,729	35,466	6,600	24,000
▼ E05 SERVICES - OTHER	1,883	4,469	21,900	15,100
(42425) MEMBERSHIP DUES & SUBSCRIPTION	1,235	2,165	2,900	4,900
(42430) CONFERENCES - TRAINING	648	2,303	14,000	5,200
(42440) RENTALS - EQUIPMENT/SPACE	0	0	5,000	5,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	26,100	28,916	24,000	57,100
(43110) OFFICE SUPPLIES	131	1,121	1,000	15,000
(43115) OPERATING SUPPLIES	25,969	27,795	23,000	42,100
▼ UTILITES	1,903	1,498	2,062	1,500
▼ E07 UTILITIES & MAINT	1,903	1,498	2,062	1,500
(43220) UTIL-PHONESPGRSINTERNETCABLE	1,903	1,498	2,062	1,500
▼ CAPITAL OUTLAY	0	19,460	558,117	0
▶ E11 CAPITAL OUTLAY	0	19,460	558,117	0
▼ MISCELLANEOUS	-25,500	0	0	0
▶ E21 CONTRA ACCOUNT	-25,500	0	0	0
Total	371,048	509,518	1,245,337	835,861

Wastewater Enterprise - Environmental Compliance

Wastewater Enterprise Fund (540) Wastewater Environmental Compliance Division (585)

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Environmental Services Manager	-	0.50	0.40
Environmental Specialist	1.00	2.00	1.70
Lab Analyst	1.00	1.00	-
Sustainability Coordinator	-	0.40	-
	2.00	3.90	2.10

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	186,288	175,790	220,102	194,874
▼ E01 PERSONNEL - WAGES	186,288	175,790	220,102	194,874
(41110) WAGES - FULL TIME	185,869	175,790	219,602	194,374
(41140) WAGES - OVERTIME	420	0	500	500
▼ BENEFITS	30,930	33,910	58,514	56,701
▼ E02 PERSONNEL - BENEFITS	30,930	33,910	58,514	56,701
(41210) HEALTH INSURANCE	10,051	16,273	21,626	23,378
(41230) HEALTH-IN-LIEU	4,800	3,200	4,800	2,280
(41240) CAFETERIA PLAN SECTION 125	7,985	6,651	14,556	8,828
(41260) SOCIAL SECURITY & MEDICARE	2,887	2,685	5,568	2,979
(41270) WORKER COMP INSURANCE	5,206	5,101	11,964	18,594
(41290) BENEFITS - OTHER	0	0	0	641
▼ RETIREMENT (CalPERS)	33,584	31,779	50,405	25,730
▼ E33 RETIREMENT CALPERS	33,584	31,779	50,405	25,730
(41250) PERS RETIREMENT	33,584	31,779	50,405	25,730
▼ SUPPLIES AND SERVICES	158,476	172,611	478,300	554,350
▼ E03 SUPPLIES & SERVICES	93,201	116,355	278,000	325,650
(42150) INFO TECH SUPPORT SERVICES	468	368	5,000	59,650
(42160) PROFESSIONAL SERVICES	90,708	115,883	263,000	253,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	2,025	103	10,000	13,000
▼ E04 SERVICES - REPAIR & MAINTENANC	1,955	8,426	10,000	10,000
(42310) GENERAL REPAIRS & MAINT	1,955	8,426	10,000	10,000
▼ E05 SERVICES - OTHER	54,424	33,159	158,300	191,700
(42425) MEMBERSHIP DUES & SUBSCRIPTION	2,092	822	32,800	12,600
(42430) CONFERENCES - TRAINING	1,643	275	11,600	21,800
(42460) REGULATORY COMPLIANCE PERMITS	50,689	32,062	113,900	157,300
▼ E06 SUPPLIES - GENERAL SUPPLIES	8,896	14,672	32,000	27,000
(43115) OPERATING SUPPLIES	8,896	14,672	32,000	27,000
▼ CAPITAL OUTLAY	0	0	15,000	25,000
▶ E11 CAPITAL OUTLAY	0	0	15,000	25,000
Total	409,279	414,090	822,321	856,655

Wastewater Enterprise - Capital Projects

Wastewater Enterprise Fund (540) Capital Projects Division (450)

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▶ TRANSFERS OUT - CAPITAL PROJECTS	4,821	20,449	0	95,550
▼ INTRA-FUND TRANSFERS OUT	54,582	291,856	1,358,954	1,216,678
▼ E12 INTRA-FUND TRANSFERS OUT	54,582	291,856	1,358,954	1,216,678
(47170) INTRA-FUND TRANSFER OUT WASTE	54,582	291,856	1,358,954	1,216,678
Total	59,403	312,306	1,358,954	1,312,228

Transfers - Capital Projects

Wastewater Operations Fund Source - Capital Projects List

	2023 - 24 Budget
WASTEWATER	
BLOWER REPLACEMENT	\$500,000
UV DISINFECTION	\$500,000
SCADA	\$216,678
WASTEWATER TOTAL	\$1,216,678
TRANSPORTATION	
2022 ANNUAL PAVEMENT PROJECT	\$95,550
TRANSPORTATION TOTAL	\$95,550
TOTAL	\$1,312,228

Wastewater Enterprise - Non-Departmental

Wastewater Enterprise Fund (540) Wastewater Non-Departmental Division (810)

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ FINES, FORFEITURES, AND PENALTIES	\$ 0	\$ 64,931	\$ 74,350	\$ 90,000
▼ R21 WTR/WW PENALTIES	0	64,931	74,350	90,000
(36320) LATE PENALTIES / INTEREST	0	64,931	74,350	90,000
▼ CHARGES FOR SERVICES	4,722,445	4,824,937	4,953,527	5,042,690
▼ R11 UTILITY SERVICE CHARGE - SEWER	4,722,445	4,824,937	4,953,527	5,042,690
(35810) SEWERAGE SERVICE CHARGES	4,722,445	4,824,937	4,953,527	5,042,690
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	39,834	28,277	18,883	120,000
▼ R13 INVESTMENT EARNING/INT INC	39,834	28,277	18,883	120,000
(36110) INTEREST - INVESTMENTS	39,834	28,277	18,883	120,000
▼ MISCELLANEOUS	21,931	17,636	22,500	8,593
▼ R15 MISCELLANEOUS	21,931	17,636	22,500	8,593
(36390) MISC REVENUES - OTHER	21,931	17,636	22,500	8,593
▶ TRANSFERS IN - CAPITAL PROJECTS	39,522	0	0	0
Total	\$ 4,823,733	\$ 4,935,780	\$ 5,069,260	\$ 5,261,283

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 104,228	\$ 116,122	\$ 124,631	\$ 136,213
▼ E01 PERSONNEL - WAGES	104,228	116,122	124,631	136,213
(41110) WAGES - FULL TIME	101,443	113,357	122,711	134,293
(41140) WAGES - OVERTIME	852	954	0	0
(41160) ALLOWANCES	1,933	1,811	1,920	1,920
▼ BENEFITS	153,324	-129,316	32,890	37,418
▼ E02 PERSONNEL - BENEFITS	153,324	-129,316	32,890	37,418
(41210) HEALTH INSURANCE	17,406	18,856	19,929	21,244
(41240) CAFETERIA PLAN SECTION 125	4,006	4,228	3,919	4,312
(41260) SOCIAL SECURITY & MEDICARE	1,571	1,747	1,864	2,038
(41270) WORKER COMP INSURANCE	1,809	7,901	7,179	9,825
(41282) PENSION EXPENSE	127,303	-163,418	0	0
(41290) BENEFITS - OTHER	1,228	1,371	0	0
▼ RETIREMENT (CalPERS)	16,649	17,037	16,089	16,257
▼ E33 RETIREMENT CALPERS	16,649	17,037	16,089	16,257
(41250) PERS RETIREMENT	16,649	17,037	16,089	16,257
▼ RETIREE MEDICAL (OPEB)	74,459	105,082	91,089	128,160
▼ E31 RETIREE MEDICAL (OPEB)	74,459	105,082	91,089	128,160
(41280) RETIREE HEALTH BENEFITS	52,918	60,317	54,994	78,433
(41281) OPEB	21,541	44,764	36,095	49,726
▼ SUPPLIES AND SERVICES	40,907	-13,364	108,100	107,400
▼ E03 SUPPLIES & SERVICES	0	0	100,000	100,000
(42160) PROFESSIONAL SERVICES	0	0	100,000	100,000
▼ E05 SERVICES - OTHER	40,789	-13,364	7,100	6,400
(42400) BAD DEBT EXPENSE	40,067	-13,591	0	0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	722	197	2,100	1,400
(42430) CONFERENCES - TRAINING	0	30	5,000	5,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	118	0	1,000	1,000
(43110) OFFICE SUPPLIES	118	0	1,000	1,000
▼ INTERNAL SERVICE FEES	249,100	321,050	501,929	762,351
▼ E34 INTERNAL SERVICE FEES	249,100	321,050	501,929	762,351
(42483) ISF - BLDG MAINT	51,800	59,800	176,556	262,206
(42484) ISF - FLEET	90,800	138,950	106,876	163,573
(42485) ISF - INFO TECH	79,600	93,500	194,152	237,073
(42487) ISF - LEGAL SERVICES	26,900	28,800	24,345	99,499
▼ UTILITIES	6,085	11,868	6,998	14,000
▼ E07 UTILITIES & MAINT	6,085	11,868	6,998	14,000
(43230) UTILITIES - WATER	6,085	11,868	6,998	14,000
▼ TRANSFERS OUT - OTHER	755,663	765,906	1,038,429	1,123,854
▶ E13 INTER-FUND TRANSFERS OUT	755,663	765,906	1,038,429	1,123,854
Total	\$ 1,400,415	\$ 1,194,383	\$ 1,920,155	\$ 2,325,653

Division Staffing - Full Time Equivalent Positions

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Administrative Clerk	0.25	0.25	0.25
Administrative Technician	0.40	0.40	0.40
Maintenance & Utilities Director	0.40	0.40	0.40
	1.05	1.05	1.05

Wastewater Enterprise - Debt Service

Wastewater Operations Fund (540) Debt Service Division (830)

Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▶ SUPPLIES AND SERVICES	39,234	20,296	0	0
▼ DEBT SERVICE	699,460	708,892	755,370	24,955
▼ E09 DEBT SERVICE	699,460	708,892	755,370	24,955
(44110) INTEREST PAYMENT	14,567	5,507	32,993	24,955
(44120) PRINCIPAL PAYMENT	684,893	703,385	722,377	0
▼ MISCELLANEOUS	-684,893	-703,385	-722,377	0
▶ E21 CONTRA ACCOUNT	-684,893	-703,385	-722,377	0
▶ TRANSFERS OUT - OTHER	983,491	0	0	0
▶ INTRA-FUND TRANSFERS OUT	389,444	605,656	281,641	290,074
Total	1,426,737	631,458	314,634	315,029

Wastewater Enterprise - Capacity Fees

Wastewater Capacity Fee Fund (550)

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	347,710	573,335	774,671	3,280,820
▼ R09 CHARGES FOR SERVICES - GEN GOV	347,710	573,335	774,671	3,280,820
(35160) CAPACITY FEE	347,710	573,335	774,671	3,280,820
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	150,939	26,256	0	136,186
▼ R13 INVESTMENT EARNING/INT INC	150,939	26,256	0	136,186
(36110) INTEREST - INVESTMENTS	150,939	26,256	0	136,186
Total	498,649	599,591	774,671	3,417,006

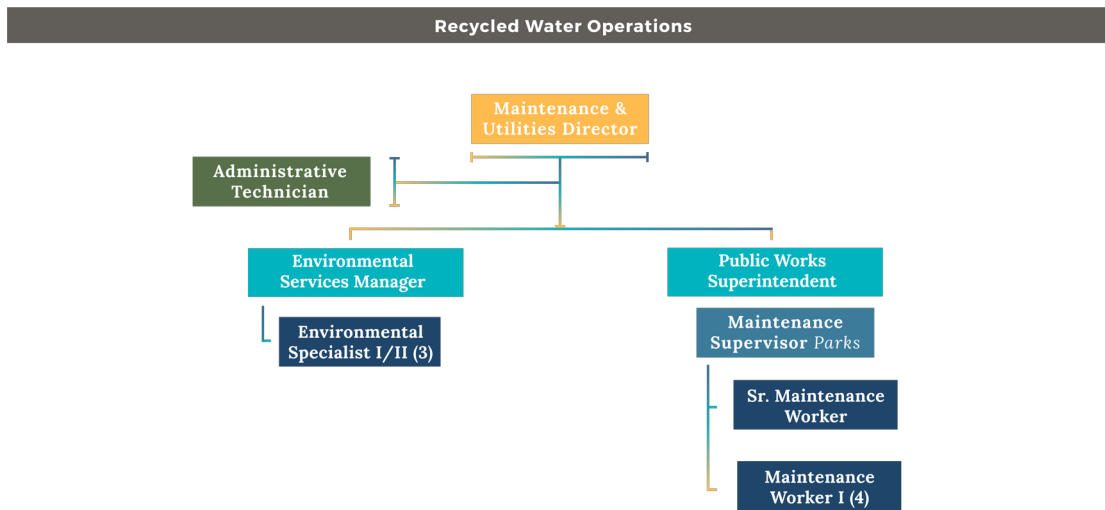
Expenses

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	0	266,953	47,194	47,194
▼ E03 SUPPLIES & SERVICES	0	0	47,194	47,194
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	0	0	47,194	47,194
▶ E05 SERVICES - OTHER	0	266,953	0	0
▼ DEBT SERVICE	1,164,245	0	0	0
▼ E09 DEBT SERVICE	1,164,245	0	0	0
(44110) INTEREST PAYMENT	1,164,245	0	0	0
▼ TRANSFERS OUT - CAPITAL PROJECTS	2,816	0	0	0
▼ E16 TRANS OUT TO CAP PROJ FUNDS	2,816	0	0	0
(48310) TRANSFER CAP PROJS FUND - GEN	2,806	0	0	0
(48315) TRANSFER CAP PROJ - WATER	10	0	0	0
▼ INTRA-FUND TRANSFERS OUT	0	0	375,000	700,000
▼ E12 INTRA-FUND TRANSFERS OUT	0	0	375,000	700,000
(47170) INTRA-FUND TRANSFER OUT WASTEW	0	0	375,000	700,000
Total	1,167,061	266,953	422,194	747,194

Recycled Water Enterprise

Recycled Water Operations Fund 580

Organizational Chart



Recycled Water Operations is managed by the Maintenance and Utilities Department, which provides for the health, safety and comfort of all American Canyon residents, workers and visitors on a daily basis. The services and functions provided by the Maintenance and Utilities Department make modern, urbanized life possible. Our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, with little or no awareness by the public.

Services Provided

Effective wastewater collection, treatment, and water recycling

- The WRF produces approximately 80 million gallons of recycled water each year, used for irrigation, and in some instances, toilet flushing in dual-plumbed locations

2022-2023 Highlights

- 100% water quality compliance rate
- Developed and implemented Residential Recycled Water Delivery Program
- Installed a residential fill station at the WRF
- Annual Report to the Regional Water Quality Control Board

2023-2024 Goals

- Commercial user site inspections
- Residential Recycle Delivery Program administered by contractor
- Commercial user site inspections

Key Performance Indicators

Goal: Infrastructure – Develop and maintain infrastructure resources to support sustainable growth

	2019-2020	2020-2021	2021-2022
Business recycled water use	8,029,250	9,167,200	10,955,700
City recycled water use	1,251,830	1,551,300	746,200

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	\$ 4,816,006	\$ 483,017	\$ 208,783	\$ 215,000
▼ CHARGES FOR SERVICES	113,591	478,916	203,365	207,000
▶ R09 CHARGES FOR SERVICES - GEN GOV	0	327,877	0	0
▼ R22 RECYCLED WATER	113,591	151,038	203,365	207,000
(35821) RECYCLED WATER SERVICE CHARGE	113,591	151,038	203,365	207,000
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	263	4,101	3,468	8,000
▼ R13 INVESTMENT EARNING/INT INC	263	4,101	3,468	8,000
(36110) INTEREST - INVESTMENTS	263	4,101	3,468	8,000
▼ MISCELLANEOUS	1,858	0	1,950	0
▼ R15 MISCELLANEOUS	1,858	0	1,950	0
(36390) MISC REVENUES - OTHER	1,858	0	1,950	0
▶ TRANSFERS IN - CAPITAL PROJECTS	4,700,294	0	0	0
▼ EXPENSES	5,688,439	293,890	303,283	1,134,976
▼ SALARIES	0	0	0	209,085
▼ E01 PERSONNEL - WAGES	0	0	0	209,085
(41110) WAGES - FULL TIME	0	0	0	209,085
▼ BENEFITS	0	0	0	73,597
▼ E02 PERSONNEL - BENEFITS	0	0	0	73,597
(41210) HEALTH INSURANCE	0	0	0	35,576
(41230) HEALTH-IN-LIEU	0	0	0	2,280
(41240) CAFETERIA PLAN SECTION 125	0	0	0	9,599
(41260) SOCIAL SECURITY & MEDICARE	0	0	0	3,204
(41270) WORKER COMP INSURANCE	0	0	0	22,467
(41290) BENEFITS - OTHER	0	0	0	471
▼ RETIREMENT (CalPERS)	0	0	0	26,843
▼ E33 RETIREMENT CALPERS	0	0	0	26,843
(41250) PERS RETIREMENT	0	0	0	26,843
▼ RETIREE MEDICAL (OPEB)	0	0	0	3,224
▼ E31 RETIREE MEDICAL (OPEB)	0	0	0	3,224
(41280) RETIREE HEALTH BENEFITS	0	0	0	1,973

(41281) OPEB	0	0	0	1,251
▼ SUPPLIES AND SERVICES	139	49,871	194,997	258,500
▼ E03 SUPPLIES & SERVICES	0	13,511	44,997	112,000
(42150) INFO TECH SUPPORT SERVICES	0	0	0	54,000
(42160) PROFESSIONAL SERVICES	0	13,511	44,997	51,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	0	0	0	2,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	0	0	0	5,000
▼ E04 SERVICES - REPAIR & MAINTENANC	0	0	0	20,000
(42310) GENERAL REPAIRS & MAINT	0	0	0	20,000
▼ E05 SERVICES - OTHER	0	0	0	3,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	0	0	0	1,000
(42430) CONFERENCES - TRAINING	0	0	0	2,000
▼ E06 SUPPLIES - GENERAL SUPPLIES	0	0	0	123,500
(43110) OFFICE SUPPLIES	0	0	0	500
(43115) OPERATING SUPPLIES	0	0	0	123,000
▼ E08 SUPPLIES - PURCHASED WATER	139	36,360	150,000	0
(43350) AC RECYCLED WATER	139	36,360	150,000	0
▼ INTERNAL SERVICE FEES	0	0	0	63,578
▼ E34 INTERNAL SERVICE FEES	0	0	0	63,578
(42483) ISF - BLDG MAINT	0	0	0	39,873
(42487) ISF - LEGAL SERVICES	0	0	0	23,705
▼ DEBT SERVICE	717	21,246	55,776	121,813
▼ E09 DEBT SERVICE	717	21,246	55,776	121,813
(44110) INTEREST PAYMENT	717	21,246	55,776	121,813
▼ CAPITAL OUTLAY	0	0	0	70,000
▼ E11 CAPITAL OUTLAY	0	0	0	70,000
(46130) MAJOR EQUIPMENT	0	0	0	70,000
▼ MISCELLANEOUS	-35,053	222,773	0	0
▶ E10 DEPRECIATION	18,447	222,773	0	0
▶ E21 CONTRA ACCOUNT	-53,500	0	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	5,519,721	0	0	0
▼ TRANSFERS OUT - OTHER	202,916	0	52,510	188,336
▼ E13 INTER-FUND TRANSFERS OUT	202,916	0	52,510	188,336
(48110) TRANSFER TO GEN FND SUPPORT SV	0	0	0	138,336
(48115) TRANSFER TO GENERAL FUND - OTH	0	0	0	50,000
(48140) TRANSFER TO OTHER FUNDS	202,916	0	52,510	0
▶ INTRA-FUND TRANSFERS OUT	0	0	0	120,000
Revenues Less Expenses	\$ -872,434	\$ 189,127	\$ -94,500	\$ -919,976

Division Staffing - Full Time Equivalent

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Environmental Services Manager	-	-	0.20
Environmental Specialist	-	-	0.60
Maintenance Supervisor	-	-	0.40
Maintenance Worker	-	-	0.80
Public Works Superintendent	-	-	0.10
Senior Maintenance Worker	-	-	0.20
Sustainability Coordinator	-	0.30	-
	-	0.30	2.30

Internal Service Funds - Building & Maintenance

Building Maintenance Internal Service Fund (651)

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	514,000	593,300	666,500	990,001
▼ R09 CHARGES FOR SERVICES - GEN GOV	514,000	593,300	666,500	990,001
(35190) CHGS FOR SERVS - OTHER	514,000	593,300	666,500	990,001
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	436	614	366	4,000
▼ R13 INVESTMENT EARNING/INT INC	436	614	366	4,000
(36110) INTEREST - INVESTMENTS	436	614	366	4,000
Total	514,436	593,914	666,866	994,001

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	65,797	70,967	96,772	119,973
▼ E01 PERSONNEL - WAGES	65,797	70,967	96,772	119,973
(41110) WAGES - FULL TIME	65,797	69,992	92,272	115,473
(41140) WAGES - OVERTIME	0	975	4,500	4,500
▼ BENEFITS	45,242	21,137	35,151	32,206
▼ E02 PERSONNEL - BENEFITS	45,242	21,137	35,151	32,206
(41210) HEALTH INSURANCE	18,299	19,217	20,848	5,285
(41230) HEALTH-IN-LIEU	0	0	0	5,700
(41240) CAFETERIA PLAN SECTION 125	3,790	3,923	3,949	5,030
(41260) SOCIAL SECURITY & MEDICARE	1,080	1,090	1,395	1,830
(41270) WORKER COMP INSURANCE	9,468	9,901	8,682	14,059
(41282) PENSION EXPENSE	12,550	-13,054	0	0
(41290) BENEFITS - OTHER	55	62	276	302
▼ RETIREMENT (CalPERS)	15,321	16,959	12,682	13,988
▼ E33 RETIREMENT CALPERS	15,321	16,959	12,682	13,988
(41250) PERS RETIREMENT	15,321	16,959	12,682	13,988
▼ RETIREE MEDICAL (OPEB)	11,982	12,011	7,673	11,285
▼ E31 RETIREE MEDICAL (OPEB)	11,982	12,011	7,673	11,285
(41280) RETIREE HEALTH BENEFITS	5,554	5,252	4,633	6,906
(41281) OPEB	6,428	6,759	3,040	4,378
▼ SUPPLIES AND SERVICES	198,622	375,821	497,597	629,118
▼ E03 SUPPLIES & SERVICES	75,123	163,142	229,940	300,650
(42150) INFO TECH SUPPORT SERVICES	0	0	0	54,000
(42160) PROFESSIONAL SERVICES	4,350	6,841	20,000	20,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	70,773	156,301	209,940	226,650
▼ E04 SERVICES - REPAIR & MAINTENANC	74,737	155,888	204,500	239,600
(42310) GENERAL REPAIRS & MAINT	74,737	155,888	204,500	239,600
▼ E05 SERVICES - OTHER	22,016	27,206	27,657	43,368
(42430) CONFERENCES - TRAINING	0	0	500	500
(42486) SUPPORT SERVICES	22,016	27,206	27,157	42,868
▼ E06 SUPPLIES - GENERAL SUPPLIES	26,747	29,585	35,500	45,500
(43110) OFFICE SUPPLIES	0	290	500	500
(43115) OPERATING SUPPLIES	26,747	29,294	35,000	45,000
▼ UTILITIES	43,610	51,693	48,958	132,050
▼ E07 UTILITIES & MAINT	43,610	51,693	48,958	132,050
(43210) UTILITIES - GAS & ELEC	21,549	23,858	23,618	100,000
(43220) UTIL-PHONESPGRSINTERNETCABLE	466	423	506	450
(43230) UTILITIES - WATER	21,594	27,412	24,834	31,600
▶ CAPITAL OUTLAY	0	0	0	50,000
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	100,000
Total	380,574	548,588	698,833	1,088,619

Staffing

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Building Maintenance Worker II	1.00	1.00	1.00
PW Superintendent	0.05	0.20	0.20
Total Staff Full Time Equivalents	1.05	1.20	1.20



Internal Service Funds - Fleet Operations

Fleet Maintenance Internal Service Fund (652)

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	\$ 655,800	\$ 889,800	\$ 672,600	\$ 1,045,021
▼ R09 CHARGES FOR SERVICES - GEN GOV	655,800	889,800	672,600	1,045,021
(35190) CHGS FOR SERVS - OTHER	655,800	889,800	672,600	1,045,021
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	583	1,290	257	7,000
▼ R13 INVESTMENT EARNING/INT INC	583	1,290	257	7,000
(36110) INTEREST - INVESTMENTS	583	1,290	257	7,000
▼ MISCELLANEOUS	0	84,281	50,000	121,000
▼ R15 MISCELLANEOUS	0	84,281	0	0
(36390) MISC REVENUES - OTHER	0	84,281	0	0
▼ R20 PROCEEDS FROM SALE OF CAPITAL ASSETS	0	0	50,000	121,000
(36380) PROCEEDS OF SALE	0	0	50,000	121,000
Total	\$ 656,383	\$ 975,371	\$ 722,857	\$ 1,173,021

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 92,906	\$ 98,993	\$ 120,593	\$ 127,799
▼ E01 PERSONNEL - WAGES	92,906	98,993	120,593	127,799
(41110) WAGES - FULL TIME	89,810	95,918	120,593	127,799
(41140) WAGES - OVERTIME	3,096	3,075	0	0
▼ BENEFITS	50,911	15,851	41,982	47,669
▼ E02 PERSONNEL - BENEFITS	50,911	15,851	41,982	47,669
(41210) HEALTH INSURANCE	18,299	10,927	24,026	25,614
(41240) CAFETERIA PLAN SECTION 125	3,790	3,922	4,571	5,030
(41260) SOCIAL SECURITY & MEDICARE	1,336	1,504	1,815	1,926
(41270) WORKER COMP INSURANCE	10,252	10,901	11,294	14,797
(41282) PENSION EXPENSE	17,180	-11,465	0	0

(41290) BENEFITS - OTHER	55	62	276	302
▼ RETIREMENT (CalPERS)	17,183	19,660	31,955	29,992
▼ E33 RETIREMENT CALPERS	17,183	19,660	31,955	29,992
(41250) PERS RETIREMENT	17,183	19,660	31,955	29,992
▼ RETIREE MEDICAL (OPEB)	7,967	12,011	7,673	11,285
▼ E31 RETIREE MEDICAL (OPEB)	7,967	12,011	7,673	11,285
(41280) RETIREE HEALTH BENEFITS	5,554	5,252	4,633	6,906
(41281) OPEB	2,413	6,759	3,040	4,378
▼ SUPPLIES AND SERVICES	207,689	224,909	316,516	386,518
▼ E03 SUPPLIES & SERVICES	222	212	1,900	1,450
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	222	212	1,900	1,450
▼ E04 SERVICES - REPAIR & MAINTENANC	118,268	104,336	164,759	202,000
(42310) GENERAL REPAIRS & MAINT	118,268	104,336	164,759	202,000
▼ E05 SERVICES - OTHER	22,016	27,791	28,157	43,868
(42430) CONFERENCES - TRAINING	0	585	1,000	1,000
(42486) SUPPORT SERVICES	22,016	27,206	27,157	42,868
▼ E06 SUPPLIES - GENERAL SUPPLIES	67,183	92,570	121,700	139,200
(43115) OPERATING SUPPLIES	11,953	6,635	20,000	30,000
(43120) FUEL	55,230	85,934	101,700	109,200
▼ DEBT SERVICE	36,885	39,363	36,759	371,572
▼ E09 DEBT SERVICE	36,885	39,363	36,759	371,572
(44110) INTEREST PAYMENT	4,138	5,608	2,084	1,057
(44120) PRINCIPAL PAYMENT	32,747	33,755	34,675	35,700
(44130) LEASE PAYMENT	0	0	0	334,815
▼ UTILITIES	537	471	582	500
▼ E07 UTILITIES & MAINT	537	471	582	500
(43220) UTIL-PHONESPGRSINTERNETCABLE	537	471	582	500
▼ CAPITAL OUTLAY	474,382	23,743	445,455	188,000
▼ E11 CAPITAL OUTLAY	474,382	23,743	445,455	188,000
(46120) VEHICLES	433,074	23,743	395,455	138,000
(46130) MAJOR EQUIPMENT	100,000	0	50,000	50,000
(46180) LOSS ON DISPOSITION OF ASSET	-58,692	0	0	0
▶ MISCELLANEOUS	-319,515	155,271	0	0
Total	568,946	590,272	1,001,516	1,163,334

Staffing

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Mechanic	1.00	1.00	1.00
PW Superintendent	0.05	0.20	0.20
Total Staff Full Time Equivalent	1.05	1.20	1.20

Internal Service Funds - Information Technology

Information Technology Internal Service Fund (653)

Key Performance Indicators

Quality services and Organizational Effectiveness-Deliver exemplary government services

	2019-2020	2020-2021	2021-2022
Number of help desk tickets - IT	1,713	1,352	1,424

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	\$ 524,100	\$ 614,700	\$ 915,800	\$ 1,118,499
▼ R09 CHARGES FOR SERVICES - GEN GOV	524,100	614,700	915,800	1,118,499
(35190) CHGS FOR SERVS - OTHER	524,100	614,700	915,800	1,118,499
▼ INVESTMENT EARNINGS (INTEREST AND RENTS)	580	436	293	270
▼ R13 INVESTMENT EARNING/INT INC	580	436	293	270
(36110) INTEREST - INVESTMENTS	580	436	293	270
Total	\$ 524,680	\$ 615,136	\$ 916,093	\$ 1,118,769

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SALARIES	\$ 14,629	\$ 17,407	\$ 18,968	\$ 61,968
▼ E01 PERSONNEL - WAGES	14,629	17,407	18,968	61,968
(41110) WAGES - FULL TIME	9,438	16,902	18,488	61,008
(41120) WAGES - PART TIME	4,904	0	0	0
(41160) ALLOWANCES	287	505	480	960
▼ BENEFITS	-2,155	10,276	3,052	12,473
▼ E02 PERSONNEL - BENEFITS	-2,155	10,276	3,052	12,473
(41210) HEALTH INSURANCE	883	1,804	1,907	5,285
(41230) HEALTH-IN-LIEU	0	0	0	855
(41240) CAFETERIA PLAN SECTION 125	219	453	456	1,695
(41260) SOCIAL SECURITY & MEDICARE	198	276	282	923
(41270) WORKER COMP INSURANCE	100	500	407	1,318
(41282) PENSION EXPENSE	-3,903	6,872	0	0
(41290) BENEFITS - OTHER	346	370	0	2,397
▼ RETIREMENT (CalPERS)	1,546	3,451	4,879	11,823
▼ E33 RETIREMENT CALPERS	1,546	3,451	4,879	11,823
(41250) PERS RETIREMENT	1,546	3,451	4,879	11,823
▼ RETIREE MEDICAL (OPEB)	1,335	2,893	634	3,224
▼ E31 RETIREE MEDICAL (OPEB)	1,335	2,893	634	3,224
(41280) RETIREE HEALTH BENEFITS	533	899	383	1,973
(41281) OPEB	802	1,994	251	1,251
▼ SUPPLIES AND SERVICES	348,895	513,830	772,890	865,346
▼ E03 SUPPLIES & SERVICES	345,844	511,693	771,277	855,031
(42150) INFO TECH SUPPORT SERVICES	61,160	175,521	498,568	580,031
(42160) PROFESSIONAL SERVICES	284,684	336,172	272,709	275,000
▼ E05 SERVICES - OTHER	1,776	2,137	1,613	10,315
(42486) SUPPORT SERVICES	1,776	2,137	1,613	10,315
▼ E06 SUPPLIES - GENERAL SUPPLIES	1,276	0	0	0
(43115) OPERATING SUPPLIES	1,276	0	0	0
▼ DEBT SERVICE	80,187	6,444	136,409	145,000
▼ E09 DEBT SERVICE	80,187	6,444	136,409	145,000
(44130) LEASE PAYMENT	80,187	6,444	136,409	145,000
▼ UTILITIES	18,792	16,213	20,597	18,000
▼ E07 UTILITIES & MAINT	18,792	16,213	20,597	18,000
(43210) UTILITIES - GAS & ELEC	18,792	16,213	20,597	18,000
Total	\$ 463,228	\$ 570,514	\$ 957,429	\$ 1,117,835

Staffing

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2021-22	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24
Assistant City Manager	-	-	0.20
Executive Assistant to City Manager	-	-	0.15
Finance Director	0.10	0.10	-
Total Staff Full Time Equivalents	0.10	0.10	0.35

Internal Service Funds - Legal Services

Legal Services Internal Service Fund (654)

Revenues

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ CHARGES FOR SERVICES	176,700	184,800	185,000	612,166
▼ R09 CHARGES FOR SERVICES - GEN GOV	176,700	184,800	185,000	612,166
(35190) CHGS FOR SERVS - OTHER	176,700	184,800	185,000	612,166
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-116	0	0	0
▶ TRANSFERS IN - CAPITAL PROJECTS	67,500	0	0	0
Total	244,084	184,800	185,000	612,166

Expenditures

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ SUPPLIES AND SERVICES	347,501	282,600	185,000	386,500
▼ E03 SUPPLIES & SERVICES	347,501	282,600	185,000	386,500
(42160) PROFESSIONAL SERVICES	347,501	282,600	185,000	386,500
Total	347,501	282,600	185,000	386,500

Internal Service Funds - Parks Renovation + Replacement

Parks Renovation + Replacement Internal Service Fund (655)

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	0	0	0	2,737,000
▼ TRANSFERS IN - OTHER	0	0	0	2,737,000
▼ R19 INTER-FUND TRANSFERS IN	0	0	0	2,737,000
(37215) TRANSFER IN FROM GENERAL FUND	0	0	0	2,737,000
▼ EXPENSES	0	0	0	736,693
▼ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	736,693
▼ E16 TRANS OUT TO CAP PROJ FUNDS	0	0	0	736,693
(48310) TRANSFER CAP PROJS FUND - GEN	0	0	0	736,693
Revenues Less Expenses	0	0	0	2,000,307

Internal Service Funds - Streets Renovation + Replacement

Streets Renovation + Replacement Internal Service Fund (656)

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	0	0	0	1,500,000
▼ TRANSFERS IN - OTHER	0	0	0	1,500,000
▼ R19 INTER-FUND TRANSFERS IN	0	0	0	1,500,000
(37215) TRANSFER IN FROM GENERAL FUND	0	0	0	1,500,000
EXPENSES	0	0	0	0
Revenues Less Expenses	0	0	0	1,500,000

Internal Service Funds - Civic Facilities Renovation + Replacement

Civic Facilities Renovation + Replacement Internal Service Fund (656)

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	0	0	0	500,000
▼ TRANSFERS IN - OTHER	0	0	0	500,000
▼ R19 INTER-FUND TRANSFERS IN	0	0	0	500,000
(37215) TRANSFER IN FROM GENERAL FUND	0	0	0	500,000
▼ EXPENSES	0	0	0	50,000
▼ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	50,000
▼ E16 TRANS OUT TO CAP PROJ FUNDS	0	0	0	50,000
(48310) TRANSFER CAP PROJS FUND - GEN	0	0	0	50,000
Revenues Less Expenses	0	0	0	450,000

Internal Service Funds - Public Safety Building Renovation + Replacement

Public Safety Building Renovation + Replacement Internal Service Fund (658)

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	0	0	0	200,000
▼ TRANSFERS IN - OTHER	0	0	0	200,000
▼ R19 INTER-FUND TRANSFERS IN	0	0	0	200,000
(37215) TRANSFER IN FROM GENERAL FUND	0	0	0	200,000
EXPENSES	0	0	0	0
Revenues Less Expenses	0	0	0	200,000

Internal Service Funds - Pension Stabilization

Pension Stabilization Internal Service Fund (659)

Summary

Collapse All	2020-21 Actuals	2021-22 Actuals	2022-23 Estimated Actual	2023-24 Adopted Budget
▼ REVENUES	0	0	0	100,000
▼ TRANSFERS IN - OTHER	0	0	0	100,000
▼ R19 INTER-FUND TRANSFERS IN	0	0	0	100,000
(37215) TRANSFER IN FROM GENERAL FUND	0	0	0	100,000
EXPENSES	0	0	0	0
Revenues Less Expenses	0	0	0	100,000

FY 2023-24 Annual Budget

Debt Management

Debt Issuance

The City shall issue debt only as specifically approved by the City Council and expenditure of such monies shall be in strict accordance with the designated purpose.

The Issuance of Long-Term Debt

The issuance of long-term debt is limited to capital improvements or projects that cannot be financed from current revenues or resources. Current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements. The City may use long-term debt financing when it can be determined that future citizens will receive a benefit from the improvement.

Payment of Debt

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

Types of Debt

1. **General Obligation Bonds (G.O.'s).** General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of American Canyon.
2. **Revenue Bonds (R.B.'s).** Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue.
3. **Certificates of Participation (C.O.P.'s) or Lease Purchase Notes.** Certificates of Participation or lease purchase notes may be used in order to fund capital assets. Debt service for C.O.P.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally C.O.P.'s shall be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.
4. **Tax Anticipation Notes (T.A.N.'s).** Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.

Method of Sale

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

Financial Advisor

The Finance Committee may recommend to the City Council a financial advisor to oversee all aspects of any bond issue over \$10 million.

Analysis of Financing Alternatives

Staff and the Finance Committee shall explore and evaluate financing alternatives for capital acquisitions and construction projects.

Disclosure

Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City Staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.

Debt Structuring

The repayment schedule shall approximate level debt service unless operational matters dictate otherwise.

FY 2023-24 Annual Budget

Debt Service Payments

The City incurs debt to finance certain capital projects or capital acquisitions when resources are not available or the use of debt is the best option. Debt descriptions and adopted debt service payments for Fiscal Year 2023-24 are listed below.

Funding for Debt Service	Fund Where Debt Service Payments Are Budgeted	Debt Description	Original Issue Amount	Payoff Date	Payment Date	Balance at 6/30/2023	2023-24 Principal	2023-24 Interest/Service & Grant Charge	Total
Gen Fund to 420	420 - Debt Service Fund - Cabernet Village - City Hall Lease Fund	Lease purchase agreement to provide financing for the acquisition, construction, and improvement of facilities at the City Hall.	6,695,000	5/1/2034	11/01/23 and 05/01/24	4,569,064	372,395	96,244	468,639
652	100-Gen Fund, 510-Water Ops & 540-Wastewater Ops to 652-Fleet ISF	Capital Lease Purchase to fund the acquisition of a Vector Truck	314,200	6/17/2024	6/17/2024	35,700	35,700	1,057	36,757
510	510-Water Operations	Loan from State of California Davis Grunsky Act for financing water system improvements.	2,050,000	12/31/2027	01/01/24 and 07/01/24	360,264	73,946	8,100	82,045
100-510-540-810 to 545	100 Gen Fund; 510 Water Ops; 540 Wastewater Ops; 810 Fire District	Energy Conservation - Equipment/Lease Purchase with ENGIE	5,209,209	6/1/2036	1st of the month	4,774,829	278,704	83,190	361,894
520	520-Water Capacity*	Internal Loan from Water Operations to Water Capacity to fund Past Operating deficits and CIP expenses	1,000,000	To be repaid when resources are available	7/1/2024	1,055,680	44,320	19,796	64,116
540	540-Wastewater Operations	Internal Loan from Wastewater Capacity to Wastewater Operations to fund Past Operating Deficits and CIP expenses	1,285,600	To be repaid when resources are available	7/1/2024	1,332,684	81,476	24,955	106,431
580	580-Recycled Water	Internal Loan from Wastewater Capacity to Recycled Water to fund the Green Island Rd Recycled Waterline Project	1,070,000	To be repaid when resources are available	FY 2026	1,202,203	-	24,259	24,259
580	580-Recycled Water	Internal Loan from Wastewater Capacity to Recycled Water to fund the Recycled Water Pump Station Upgrade	304,600	To be repaid when resources are available	FY 2026	342,251	-	6,887	6,887
580	580-Recycled Water	Internal Loan from Wastewater Capacity to Recycled Water to fund Various CIP Projects	3,532,400	To be repaid when resources are available	FY 2026	3,968,854	-	80,085	80,085
580	580-Recycled Water	Internal Loan from Water Operations to Recycled Water to fund Green Island Road Project Waterline Project	128,000	To be repaid when resources are available	FY 2026	129,402	-	10,582	10,582
		Total Debt Service				17,770,931	\$886,541	\$355,155	\$1,241,696

* Water Operations and Capacity Funds Internal Loans have been included in the current Water Rate Study.

Debt Service Detail

City Hall Facility Financing

In fiscal year 2007, the City and its Financing Authority entered into a lease purchase arrangement for \$6,695,000 to provide financing for the acquisition, construction, and improvement of facilities to be used as our City Hall. In FY 2021, the City's Financing Authority authorized a \$4,569,064 2020 Lease Revenue Refunding to refinance the 2007 Lease Financing and restructure the financing for increased savings. The Authority and the City entered into a site lease and lease-back arrangement wherein the City, in substance, acquired ownership of the facilities and is responsible for making payments in amount sufficient to pay the lease payments. The financing bears interest at a fixed annual interest rate of 2.15% for the term of the lease, and is due each May 1st and November 1st. Principal payments will begin in FY2023-24 and the final payment is scheduled for May 1, 2034. Payments range from \$185,000 to \$232,000.

Financed Purchase Lease - Municipal Asset Management, Inc. Vac Con Truck

In July 2014, the City entered into a lease purchase arrangement for \$314,188 to purchase sewer and storm drain equipment. The terms of the lease require annual payments of \$36,757 through June 17, 2024, which includes interest at 2.96%. The cost of the asset as \$439,188. In the event of default, the lease may be terminated and the equipment may be repossessed. Also, a late charge of 1% per month will be assessed.

State of California Davis – Grunsky Loan

The City obtained a loan in an original amount of \$2,050,000 from the State of California Department of Water Resources under the Davis-Grunsky Act for the purpose of financing water system improvements. Interest payments are due each July 1 and January 1 with the final payment due December 31, 2027, ranging from \$659 to \$7,915. Principal payments are due each January 1 with a final payment due December 31, 2027, ranging from \$66,991 to \$79,631. The loan bears interest at 2.5% and the loan is secured by a pledge to levy taxes or assessments in amounts sufficient to pay debt service. The City makes repayments from its water enterprise fund from available resources. In the event of default, the State may take action in a court to enforce taxes or assessments to pay the State amounts due under the agreement and may charge a default interest rate of 0.209% per month after the scheduled payment is more than 30 days past due.

State of California Revolving Fund Loan

The City obtained a \$10,859,470 loan from the State of California Department of Water Resources under the State Revolving Loan Program for the purpose of obtaining financing to construct the City's wastewater treatment plant. The loan bears interest at 2.7% and is secured by a pledge of the City to maintain dedicated sources of revenue sufficient in amounts to provide for repayment of the loan. Principal and interest on the loan is payable in annual installments of \$741,881 due each July 15 through 2022. In the event of default, the State may take action in a court to enforce taxes or assessments to pay the State amounts due under the agreement.

Energy Services Contract -ENGIE Services U.S.

In May 2020, the City entered into a lease/purchase financing for \$5,209,209 to purchase energy conservation equipment with ENGIE Services, U.S. Inc. through an Equipment Lease/Purchase Agreement with Banc of America Public Capital Corp. The primary purpose was to purchase, acquire and lease personal property for the benefit of the City and its inhabitants. The terms of the agreement required monthly payments of approximately \$40,000 through June 1, 2036, which includes interest at 1.790%.

FY 2023-24 Annual Budget

Computation of Legal Debt Margin

Schedule 13
City of American Canyon
Computation of Legal Debt Margin
Last Ten Fiscal Years

	<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Debt Limit</u>	<u>General Bonded Debt</u>	<u>Legal Debt Margin</u>	<u>Net Debt Margin</u>
Prior Years	2013	2,129,083,162	79,840,619	-	79,840,619	0.00%
	2014	2,233,695,851	83,763,594	-	83,763,594	0.00%
	2015	2,384,068,041	89,402,552	-	89,402,552	0.00%
	2016	2,568,918,377	96,334,439	-	96,334,439	0.00%
	2017	2,745,793,523	102,967,257	-	102,967,257	0.00%
	2018	2,911,549,010	109,183,088	-	109,183,088	0.00%
	2019	3,107,928,907	116,547,334	-	-	0.00%
	2020	3,323,463,102	124,629,866	-	-	0.00%
	2021	3,482,439,834	130,591,494	-	130,591,494	0.00%
	2022	3,676,532,577	137,869,972	-	137,869,972	0.00%

Notes:

1. California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted when assessed valuations were based on 25% of full market value. This has changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth of the limit of 15%.)
2. It was determined in 2019 that the City was inadvertently referring to a 2012 bank financing agreement as a Lease Revenue Bond. Amounts starting in 2013 were for this financing and were removed above.

Data Source: City of American Canyon Annual Comprehensive Financial Report for Fiscal Year Ended 2022



Capital Improvement Program FY2024-28

Overview

Overview

The City of American Canyon Capital Improvement Program (CIP) FY 2024-28 is the City's commitment to the goal of developing and maintaining infrastructure resources to support sustainable growth. Updated annually, the CIP is a fiscally constrained expenditure plan that lays out infrastructure investments over the next five years. This plan includes the most realistic estimates of American Canyon's future needs coupled with known financial constraints.

Since the CIP is intended to schedule major physical improvements, it is necessary to allow all City departments an opportunity to submit capital improvement requests that are anticipated over a five-year period. Likewise, citizens and public interest groups should be offered the opportunity to voice their requests for community improvement projects.

Projects in the current program originate from:

- CIP projects previously adopted by the City Council
- studies/reports
- state mandates or regulatory requirements
- City Council direction
- City staff
- commissions and ad-hoc groups
- citizens and public interest groups

These projects are initially prioritized by the Engineering Division based on criterial categories and priority levels listed below:

Criteria Categories:

1. **Health/Safety/Welfare:** project protects the health, safety, and welfare of the community and the employees serving it.
2. **Maintenance/Replacement:** project maintains existing systems and equipment.
3. **Expansion of existing programs:** project enhances existing systems and programs allowing for expansion of existing services.
4. **New programs:** project allows for expansion into new programs and services.

Priorities Levels:

Critical -

- Project mandated by local, state or federal regulations, or
- Project is a high priority of the City Council, or
- Project improves or maintains operations and to delay would cause deterioration or further deterioration of current operations or level of service, or
- Project is a grant funded and a delay would cause loss of funding, or
- Project substantially reduces losses or increases revenues, or
- Project is underway

Very Important -

- Project improves operations, or
- Project results in better efficiency or service delivery, or
- Project reduces operational costs

Important -

- Project maintains operations at existing levels, or
- Project maintains existing service levels

Less Important -

- Project needed for ideal operation but cannot yet be recommended for action, or
- Project can be postponed without a lessening of service

Desirable

- Project improves quality of life

Capital Improvement Program - Funding by Project Category

CIP - Funding by Project Category

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
TRANSPORTATION	\$22,276,881	\$5,560,000	\$2,530,000	\$1,800,000	\$1,800,000
PARKS & RECREATION	\$4,100,833	\$160,000	\$1,510,000	\$2,030,000	\$1,680,000
WATER	\$2,038,185	\$1,186,785	\$1,633,302	\$1,594,867	\$2,558,419
RECYCLED WATER	\$3,343,628	\$0	\$0	\$0	\$0
WASTEWATER	\$2,166,678	\$0	\$0	\$0	\$0
CIVIC FACILITIES	\$800,000	\$0	\$0	\$0	\$0
COMMUNITY DEVELOPMENT	\$679,074	\$0	\$0	\$0	\$0
AMERICAN CANYON RD EAST	\$0	\$314,821	\$0	\$0	\$0
PUBLIC WORKS (NON-CIP LONG TERM)	\$195,900	\$0	\$0	\$0	\$0
TOTAL	\$35,601,180	\$7,221,606	\$5,673,302	\$5,424,867	\$6,038,419

Capital Programming in American Canyon

The backbone of American Canyon is our horizontal infrastructure; the streets, sidewalks, parks, water, and sewer systems. Many of these project function outside of the visibility of many residents. They run underground, are walked over, and are turned on with the flick of a switch or turn of a faucents. Many of the infrastrucutre systems that the City invests in provide not only basic services, but contribute to City-wide goals of environmental sustainability, ensuring American Canyon remains a safe community, and improving the transportation network within the City to alleviate congestion and enhance quality of life for the community.

It is imperative that the City maintain these assets in a state of good repair given the essential nature of these systems. Proactive maintenance not only ensures the steady provision of services, but is less cosstly than fixing problems that have degraded beyond repair.

Infrastructure impacts public health, safety, and the quality of life for the residents of American Canyon as well as other industries which are an importan part of the City's economy. Decisions made regarding infrastructure projects are very important because they are generally large and expensive, and the assets created with provide decades of public use.

The City of American Canyon is responsible for maintaining storm drains, streets, parks, water treatment and distribution system, wastewater collection and treatment systems, and City government building and facilities. Napa County, State of California, and US governments may also have responsibility for certain assets within the City. For example, the California Department of Transportation (Caltrans) has jurisdiction and responsibility for State Route 29.

Providing ongoing maintenance and repair, such as resurfacing streets and repairing or replacing water and wastewater piping is vital for maintaining the condition of assets. When maintenace repair is not fully funded, deferred maintenance and capital improvement costs increase significantly. The City has not fully funded maintenance and repair due to tight budgetary contraits and competing priorities and a list of those unfunded projects are listed below.

Accomplishments and Completed Projects

Projects Completed FY 2022-23

CF23-0200 189 Theresa Demolition
TR14-0100 Devlin Road and Vine Trail Extension
TR19-0400 Eucalyptus Sidewalk Gap Closure Project
TR21-0100 2021 Annual Pavement Management Project
TR22-0100 American Canyon Road East
TR22-0500 Class II Bike Lanes and Intersection Improvements
TR22-0600 Elliot Drive Enhanced Crosswalk Improvements
WW21-0400 Sanitary Sewer Manhole Rehabilitation



Projects in Construction FY 2022-23

PR21-0100 Playground Replacement Project
TR16-0700 Green Island Road (Underground Utility Phase)
TR22-0200 Wetlands Edge Court Extension
RW17-0100 Recycled Water Main Extension

Projects in Design FY 2022-23

PR13-0200 Newell Open Space Improvement
PR20-0300 Wetlands Restoration Plan
PR22-0100 Skatepark Relocation
PW22-0100 Storm Drain Master Plan
TR22-0300 2022 Annual Pavement Project
TR22-0400 Benton Way Road Rehabilitation
TR23-0100 Knightsbridge Reconstruction and Water Main Improvements
TR24-0200 Melvin Road Sidewalk and Drainage Improvements
TR24-0300 Rancho Del Mar Paving and Utility Improvements

Capital Funding Sources

The City maintains a diverse variety of funding sources to meet the broad array of infrastructure projects to be implemented each year. These include the General Fund, publicly issued debt, federal and state grants, utility or enterprise funds and other local funding sources. These funds have been used for countless facilities, parks, streetscapes, and transportation initiatives used on a daily basis.

The Five-Year CIP is funded by various unrestricted and restricted funds. Unrestricted funds are free from external restrictions and can be used for any purpose, as directed by the City Council. The City's General Fund is an unrestricted fund. The General Fund is made up of funding from property tax revenues, sales tax, and transient occupancy taxes. Restricted funds are legally required to be used for a specific purpose. For example, water enterprise funds can only be used to operate, maintain, and improve the City's water treatment and distribution system. Other examples of restricted funding sources include local, state, and federal grants; and wastewater enterprise funds. A detailed description of the various funding sources is presented in the following table.

Capital Improvement Program - Funding by Source

CIP - Summary by Fund Source

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
FEDERAL GRANTS	\$8,665,920	\$2,034,000	\$0	\$0	\$0
MEASURE T	\$2,326,594	\$530,000	\$2,030,000	\$1,300,000	\$1,300,000
COMM FACILITIES DIST FUND	\$7,333,655	\$0	\$0	\$0	\$0
STATE GRANTS	\$2,748,706	\$0	\$0	\$0	\$0
GAS TAX RMRA	\$800,000	\$225,000	\$225,000	\$225,000	\$225,000
GAS TAX/ROAD MAINTENANCE	\$128,874	\$275,000	\$275,000	\$275,000	\$275,000
STORM DRAIN/MEASURE A	\$1,014,833	\$0	\$0	\$0	\$0
LLAD Zone 2, Vintage Ranch	\$309,035	\$0	\$0	\$0	\$0
LLAD Zone 1, LaVigne	\$269,513	\$0	\$0	\$0	\$0
GP UPDATE FEE FUND	\$224,800	\$0	\$0	\$0	\$0
LLAD Zone 3, Napa Junction	\$39,183	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$23,861,114	\$3,064,000	\$2,530,000	\$1,800,000	\$1,800,000
CAPITAL PROJECT FUND					
UNFUNDED CIP	\$0	\$50,000	\$1,510,000	\$2,030,000	\$1,680,000
PARKS IMPACT FEE FUND	\$1,810,447	\$110,000	\$0	\$0	\$0
CAPITAL PROJECTS	\$1,763,679	\$0	\$0	\$0	\$0
ZERO WATER FOOTPRINT	\$663,500	\$0	\$0	\$0	\$0
TRAFFIC IMPACT FEE FUND	\$388,425	\$0	\$0	\$0	\$0
AMCAN RD E ASSMT DIST	\$0	\$314,821	\$0	\$0	\$0
UTILITY UNDERGROUND	\$160,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$4,786,051	\$474,821	\$1,510,000	\$2,030,000	\$1,680,000
GENERAL FUND					
GENERAL FUND	\$131,400	\$0	\$0	\$0	\$0
GENERAL FUND TOTAL	\$131,400	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$28,778,565	\$3,538,821	\$4,040,000	\$3,830,000	\$3,480,000
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$3,801,694	\$2,348,785	\$1,633,302	\$1,594,867	\$2,558,419
WASTEWATER OPERATIONS	\$1,312,228	\$1,334,000	\$0	\$0	\$0
WASTEWATER CAPACITY FEES	\$700,000	\$0	\$0	\$0	\$0
RECYCLED WATER OPERATIONS	\$120,000	\$0	\$0	\$0	\$0
WATER CAPACITY FEE FUND	\$2,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$5,935,922	\$3,682,785	\$1,633,302	\$1,594,867	\$2,558,419
INTERNAL SERVICE FUND					

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
ISF - PARKS RENOVATION & REPLACEMENT	\$736,693	\$0	\$0	\$0	\$0
ISF - BLDG MAINTENANCE	\$100,000	\$0	\$0	\$0	\$0
ISF - CIVIC FACILITIES RENOVATION & REPLACEMENT	\$50,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$886,693	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$6,822,615	\$3,682,785	\$1,633,302	\$1,594,867	\$2,558,419
TOTAL	\$35,601,180	\$7,221,606	\$5,673,302	\$5,424,867	\$6,038,419

General Fund

Over the five-year timeframe of this Capital Program, the City will fund many of the ongoing annual needs with funds from the General Fund. The General Fund is comprised of various taxes collected by the City, which include property, sales, business, and hotel taxes, and is the primary funding stream for nearly all City programs and services. The General Fund is an appropriate funding mechanism because American Canyon residents, businesses, and visitors alike benefit from the capital investments laid out in this plan.

Improvements paid through the General Fund tend to be smaller in scale than programs that require debt financing over a multi-year period. By using the General Fund for short-term improvements, the City is less reliant on debt financing, and ultimately spends less money to deliver those projects. Utilizing the General Fund strikes an important balance between paying for improvements today, and issuing debt which will be largely be borne by users of those improvements in the future.

The primary reporting vehicle for current government revenues and operations, this fund accounts for all financial resources not required by law or City Council actions to be accounted for in another fund.

Restrictions: General Fund monies are one of the least restrictive funding sources, funding can be used for salaries, capital improvements, supplies and other municipal related expenses.

Measure A

The Measure A/Storm Drain Fund accounts for the proceeds and qualifying storm drain related expenditures of a special half-cent sales tax approved by voters in 1998. The special tax ended in 2018.

Measure T

Measure T resulted in a countywide half-cent sales tax increase. Money generated from the sales tax increase will be used for road repairs countywide. Funding from Measure T will expire in 25 years. The City is required to adopt a five-year street project list and update it at least every two years in order to be eligible for Measure T funds.

Restrictions: Measure T requires that 99% of the funds raised be spent on street maintenance and rehabilitation and only 1% can be used for administrative and reporting costs. The funds cannot be used for new roads or congestion relief—the tax is only for maintenance of local streets. Funds cannot be used to offset current City funding for road maintenance. In addition, the City must maintain a minimum annual maintenance of effort in general funds.

Gas Tax/RMRA

The Gas Tax Fund collects revenue resulting from a tax on the sale of gasoline. The City's share of gas tax revenue is based on a formula that takes into account vehicle registration, assessed property valuation, and population.

Restrictions: These funds must be used to perform research, planning, construction, improvement, maintenance, and operation of public streets and highways (and their related public facilities for non-motorized traffic), including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and the administrative costs necessarily incurred in the foregoing purposes. There are currently five separate Gas Tax funds each with additional specific criteria.

Grants

Some projects are entirely or partially funded by grants and reimbursements from the State and Federal Government, as well as other agencies. Below is a list the current grant fund sources.

Restrictions: Funding restrictions related to grant funding can vary greatly, and each grant will have specific project restrictions related to the funding source.

State/Local:

- Habitat Conservation Grant
- Prop 68
- SB2 Building Homes & Jobs
- STIP Grant
- TDA-3 Grant
- Environmental Educational Facilities Grant
- Northbay Water Reuse Authority
- Measure AA (SF Bay Area Restoration)

Federal

- American Rescue Plan Act (ARPA)

Impact Fees

By law, impact fees can only be collected to cover the impact of new development on existing infrastructure. Impact fees cannot be used to correct "existing deficiencies."

Parks Impact Fees: This fund is used to accumulate funds from new or proposed residential development solely for park land acquisition and park improvements.

Traffic Impact Fees: This fund is used to accumulate funds from new or proposed development to pay for circulation improvements to reduce the impacts of traffic generated by new development within the City.

Civic Impact Fees: This fund is used to accumulate restricted funds from new development's proportionate share of the depreciated replacement cost of a range of facility types including City Hall, corporation yard facilities, as well as recreation facilities.

Affordable Housing Nexus Fee: This fund is used to accumulate funds from developers in lieu of providing affordable housing services to fund affordable housing projects.

Zero Water Footprint: Mitigation monies collected to offset new water demand associated with development projects.

Water Capacity Fees: This fund is used to accumulate funds from new or proposed development to pay for Water System Capital Improvements needed to support new development.

Wastewater (Sewer) Capacity Fees: This fund is established to account for the costs of constructing and improving the Wastewater Treatment Plant and Sewer Collection System in order to support new development.

Water Operations

This fund is used to account for the costs of providing water services to the general public on a continuing basis. The intent is to recover costs through user charges and fees.

Restrictions: The fund is operated in a manner similar to a private business enterprise. Funding must be used to operate, maintain, and improve the water system and cannot be used for other purposes.

Wastewater Operations

This fund is used to account for the costs of providing sewer services to the general public on a continuing basis. The intent is to recover costs through user charges and fees.

Restrictions: The fund is operated in a manner similar to a private business enterprise. Funding must be used to operate, maintain, and improve the sewer system and cannot be used for other purposes.



Unfunded Projects

On February 1, 2022, City staff presented to City Council a Capital Improvement Needs Assessment and identified a capital funding gap of approximately \$628 million. The funding gap is the revenue needed to fulfill all City identified projects in civic/park facilities, utilities, roads and transportation. The intent of the 2022 Assessment was to help Council prioritize budget appropriations in FY 2022-23 and beyond.

Joint and Future Projects

The City is partnering with the Napa Valley Transportation Authority (NVTA) and Caltrans on multimodal and operational improvements to Highway 29 between Napa Junction and American Canyon Road. The Highway 29 - American Canyon Improvements project aims to improve safety and operations, support transit, and increase multimodal options for pedestrians and cyclists. NVTA is taking lead on this project with an estimated budget of \$70 million.



FY 2023-24 Annual Budget

FY 2023-24 Capital Budget

General Government CIP Fund 350

City of American Canyon
FY 2023-24 CAPITAL BUDGET

Project Number	Project Description	as of 04/01/2023		CIP Fund	FUNDING SOURCES
		Project Budget	Anticipated Costs for FY 2023-24		
1	CD19-0100 General Plan Update Project	\$ 787,500	\$ 679,074	350	General Fund 100 \$131,400; GP Update Fee Fund 275 \$224,800; Parks Impact Fee Fund 310 \$30,000; Traffic Impact Fee Fund 320 \$290,874; Wtr Cap Fee Fund 520 \$2,000
2	CF23-0100 City Hall Building Roof Improvement	\$ 150,000	\$ 100,000	350	Building Maintenance ISF 651
3	CF23-0300 Corp Yard Relocation and Fac Upgrade	\$ 700,000	\$ 700,000	350	Capital Projects Fund 350
4	PR13-0200 Newell Open Space (Parking Lot/Trail Construction)	\$ 530,476	\$ 344,142	350	Habitat Conservation Grant Fund 230 \$86,350 and Parks Impact Fee Fund 310 \$195,467; CIP Fund 350 \$62,325
5	PR19-0100 Wetlands Edge Environmental Educational Enhancement Project	\$ 249,141	\$ 246,000	350	Environmental Educational Facilities Grant Fund 230 \$246,000
6	PR20-0300 Wetlands Restoration Project	\$ 450,000	\$ 321,287	350	Measure AA (SF Bay Area Restoration) \$321,287
7	PR21-0100 Playground Replacement Project	\$ 350,000	\$ 701,980	350	Prop 68 Fund 230 \$200,000; Park Impact Fee Fund 310 \$476,980; LLAD Fund 261 \$25,000
8	PR22-0100 Skate Park Relocation	\$ -	\$ 708,000	350	Park Impact Fee Fund 310

9	PR23-0100	Melvin Park Improvements	\$ 270,000	\$ 270,000	350	Park Impact Fee Fund 310
10	PR23-0150	Irrigation Controller Upgrade	\$ -	\$ 429,424	350	LLAD Zone 1 261 \$94,513; LLAD Zone 2 262 \$144,035; LLAD Zone 3 263 \$39,183; Parks R&R 655 \$151,696
11	PR23-0200	Melvin Tennis Court Improvements	\$ 130,000	\$ 130,000	350	Park Impact Fee Fund 310
12	PR23-0400	Northampton Shade Canopy	\$ -	\$ 120,000	350	Parks Renovation & Replacement Fund 655
13	PR23-0500	Northampton Park Restroom	\$ -	\$ 165,000	350	Parks Renovation & Replacement Fund 655
14	PR23-0600	Comm Park I Improvements	\$ -	\$ 300,000	350	Parks Renovation & Replacement Fund 655
15	PR23-0700	Silver Oak Restroom	\$ -	\$ 165,000	350	LLAD Zone 2 Fund 262
16	PR23-0800	Via Bellagio Playground Resurface	\$ -	\$ 150,000	350	LLAD Zone 1 Fund 261
17	PR23-0900	Adult Activity Center Flooring Replacement	\$ -	\$ 50,000	350	Civic Facilities Repair & Replacement Fund 657
18	PW22-0100	Storm Drain Master Plan	\$ 196,397	\$ 195,900	350	Measure A Fund 210 \$196,397
19	TR16-0700	Green Island Rd Reconstruction/Widening	\$ 13,790,218	\$ 12,063,028	350	EDA Grant 240 \$5,500,000; OBAG Grant 240 \$1,000,000; Traffic Impact Fund 320 \$25,551.14; Comm Fac Dist Fund 281 \$5,537,477

20	TR16-0703	Green Island Rd Rule 20 A/B Utility Undergrounding	\$ -	\$ 2,028,179	350	Comm Fac Dist Fund 281 \$1,796,179; Traffic Impact Fund 320 \$72,000; Utility Underground 380 \$160,000
21	TR22-0200	Wetlands Edge Court Extension	\$ 257,000	\$ 370,257	350	Measure A Fund 210 \$268,933; Gax Tax Fund 212 \$101,324
22	TR22-0300	2022 Annual Pavement Project	\$ 750,000	\$ 1,569,544	350	Measure T Fund 211 \$1,382,994; Water Ops 510 \$91,000; Wastewater Ops 540 \$95,550
23	TR22-0400	Benton Way Pavement Rehabilitation & Crosswalk Enhancement	\$ 75,920	\$ 1,434,520	350	American Rescue Plan Act (ARPA) Grant Fund 240 \$75,920; Measure T 211 \$558,600 ; RMRA Fund 213 \$800,000
24	TR24-0200	ARPA4 Melvin Sidewalk	\$ 1,050,000	\$ 1,050,000	350	American Rescue Plan Act (ARPA) Grant Fund 240 \$500,000; Measure A Fund 210 \$550,000
25	TR23-0100	ARPA5 Knightsbridge Reconstruction & Water Main Improvements	\$ 1,850,000	\$ 1,850,000	350	Measure T Fund 211 \$385,000; American Rescue Plan Act (ARPA) Grant Fund 240 \$960,000; Water Ops 510 \$505,000
26	TR23-0200	South Kelly - Hwy 29 Intersection	\$ -	\$ 1,001,354	350	Revenue from Development Fund 350
27	TR23-0300	East American Canyon Road Guardrail	\$ -	\$ 280,000	350	HSIP Grant Fund 230 \$252,450; Gax Tax Fund 212 \$27,550
28	TR24-0300	ARPA6 Rancho Del Mar Paving and Utility Improvements	\$ -	\$ 630,000	350	American Rescue Plan Act (ARPA) Grant Fund 240
Total Fund 350			\$ 21,586,652	\$ 28,052,688		

Water CIP Fund 530

City of American Canyon
FY 2023-24 CAPITAL BUDGET

		as of 04/01/2023				
Project Number	Project Description	Project Budget	Anticipated Costs for FY 2023-24	CIP Fund	FUNDING SOURCES	
29	WA21-0100	W2 Annual Water Main Replacement	\$ -	\$ 1,613,185	530	Water Operations Fund 510
30	WA23-0100	Water Treatment Plant Shop	\$ -	\$ 75,000	530	Water Operations Fund 510
31	WA23-0200	Water Treatment Plant Filter Media Replacement & Underdrain Repair	\$ -	\$ 350,000	530	Water Operations Fund 510
Total Fund 530				\$ 2,038,185		

Wastewater CIP Fund 560

City of American Canyon
FY 2023-24 CAPITAL BUDGET

		as of 6/30/2022				
Project Number	Project Description	Project Budget	Anticipated Costs for FY 2023-24	CIP Fund	FUNDING SOURCES	
32	WW16-0300	SCADA	\$ 500,000	\$ 466,678	560	Water Operations 510 \$250,000 & Wastewater Operations 540 \$216,678
33	WW20-0100	SS4 Broadway Sewer Rehab, Crawford to Donaldson	\$ 700,000	\$ 700,000	560	Wastewater Capacity Fee Fund 550
34	WW22-0100	UV Disinfection	\$ 50,000	\$ 500,000	560	Wastewater Operations 540
35	WW22-0200	Blower Replacement	\$ 500,000	\$ 500,000	560	Wastewater Operations 540
Total Fund 560			\$ 1,750,000	\$ 2,166,678		

Recycled Water CIP Fund 590

City of American Canyon
FY 2023-24 CAPITAL BUDGET

		as of 04/01/2023			
Project Number	Project Description	Project Budget	Anticipated Costs for FY 2023-24	CIP Fund	FUNDING SOURCES
36	RW17-0100	\$ 2,900,000	\$ 3,223,628	530	North Bay Water Reuse Authority 230 \$142,619; Zero Water Footprint 370 \$633,500; Water Operations 510 \$917,509; Napa County ARPA 230 \$1,500,000
37	RW23-0100	\$ -	\$ 120,000	530	Recycled Water Operations Fund 580
Total Fund 590		\$ 2,900,000	\$ 3,343,628		

Total for FY 2023-24

City of American Canyon
FY 2023-24 CAPITAL BUDGET

		as of 6/30/2022			
Project Number	Project Description	Project Budget	Anticipated Costs for FY 2023-24	CIP Fund	FUNDING SOURCES
TOTAL		\$ 26,236,652	\$ 35,601,180		



FY 2024-28 Capital Improvement Plan

Capital Improvement Plan Summaries

Civic Projects

Civic Project List

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
CITY HALL ROOF REPLACEMENT	\$100,000	\$0	\$0	\$0	\$0
CORP YARD RELOCATION AND FAC UPGRADE	\$700,000	\$0	\$0	\$0	\$0
TOTAL	\$800,000	\$0	\$0	\$0	\$0

Civic Projects by Fund Source

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
CAPITAL PROJECTS	\$700,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$700,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$700,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
ISF - BLDG MAINTENANCE	\$100,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$100,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$100,000	\$0	\$0	\$0	\$0
TOTAL	\$800,000	\$0	\$0	\$0	\$0

Parks Projects

Parks & Recreation Project List

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
ADULT ACTIVITY CENTER FLOORING UPGRADES	\$50,000	\$0	\$0	\$0	\$0
AQUATIC FACILITY IMPROVEMENTS	\$0	\$60,000	\$660,000	\$0	\$0
COMM PARK 1 TRAIL IMPROVEMENTS	\$0	\$0	\$25,000	\$120,000	\$0
COMMUNITY PARK I IMPROVEMENTS	\$300,000	\$0	\$0	\$0	\$0
IRRIGATION CONTROL UPGRADES	\$429,424	\$0	\$0	\$0	\$0
LINWOOD PARK IMPROVEMENTS	\$0	\$50,000	\$300,000	\$0	\$0
MELVIN PARK IMPROVEMENTS	\$270,000	\$0	\$0	\$0	\$0
MELVIN TENNIS COURT IMPROVEMENTS	\$130,000	\$0	\$0	\$0	\$0
NEWELL OPEN SPACE	\$344,142	\$0	\$0	\$0	\$0
NEWELL OPEN SPACE BARN REHAB	\$0	\$0	\$200,000	\$1,680,000	\$1,680,000
NEWELL OPEN SPACE BATHROOM	\$0	\$0	\$25,000	\$230,000	\$0
NORTHAMPTON PARK RESTROOM	\$165,000	\$0	\$0	\$0	\$0
NORTHAMPTON SHADE CANOPY	\$120,000	\$0	\$0	\$0	\$0
PLAYGROUND REPLACEMENT PROJECT	\$701,980	\$0	\$0	\$0	\$0
RECREATION CENTER UPGRADES	\$0	\$50,000	\$300,000	\$0	\$0
SILVER OAK PARK RESTROOM	\$165,000	\$0	\$0	\$0	\$0
SKATE PARK RELOCATION	\$708,000	\$0	\$0	\$0	\$0
VIA BELLAGIO PLAYGROUND RESURFACE	\$150,000	\$0	\$0	\$0	\$0
WETLANDS EDGE ENVIRONMENTAL ED	\$246,000	\$0	\$0	\$0	\$0
WETLANDS RESTOR, RECLAM & RECR	\$321,287	\$0	\$0	\$0	\$0
TOTAL	\$4,100,833	\$160,000	\$1,510,000	\$2,030,000	\$1,680,000

Parks & Recreation Projects by Fund Source

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
CAPITAL PROJECTS	\$62,325	\$0	\$0	\$0	\$0
PARKS IMPACT FEE FUND	\$1,780,447	\$110,000	\$0	\$0	\$0
UNFUNDED CIP	\$0	\$50,000	\$1,510,000	\$2,030,000	\$1,680,000
CAPITAL PROJECT FUND TOTAL	\$1,842,772	\$160,000	\$1,510,000	\$2,030,000	\$1,680,000
SPECIAL REVENUE FUND					
LLAD Zone 1, LaVigne	\$269,513	\$0	\$0	\$0	\$0
LLAD Zone 2, Vintage Ranch	\$309,035	\$0	\$0	\$0	\$0
LLAD Zone 3, Napa Junction	\$39,183	\$0	\$0	\$0	\$0
STATE GRANTS	\$853,637	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,471,368	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$3,314,140	\$160,000	\$1,510,000	\$2,030,000	\$1,680,000
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
ISF - CIVIC FACILITIES RENOVATION & REPLACEMENT	\$50,000	\$0	\$0	\$0	\$0
ISF - PARKS RENOVATION & REPLACEMENT	\$736,693	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$786,693	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$786,693	\$0	\$0	\$0	\$0
TOTAL	\$4,100,833	\$160,000	\$1,510,000	\$2,030,000	\$1,680,000

Transportation and Public Works Projects

Transportation and Public Works Project List

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
TRANSPORTATION					
GREEN ISLAND RD RECON&WIDENING	\$12,063,028	\$0	\$0	\$0	\$0
2022 ANNUAL PAVEMENT PROJECT	\$1,569,544	\$1,030,000	\$1,800,000	\$1,800,000	\$1,800,000
RANCHO DEL MAR PAVING AND UTILITY IMPROVEMENTS	\$630,000	\$4,530,000	\$730,000	\$0	\$0
GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$2,028,179	\$0	\$0	\$0	\$0
KNIGHTSBRIDGE RECONSTRUCTION AND WATER MAIN IMPROVEMENT	\$1,850,000	\$0	\$0	\$0	\$0
BENTON WAY ENHANCED CROSSWALK	\$1,434,520	\$0	\$0	\$0	\$0
MELVIN SIDEWALK	\$1,050,000	\$0	\$0	\$0	\$0
SOUTH KELLY-HWY 29 INTERSECTION	\$1,001,354	\$0	\$0	\$0	\$0
WETLANDS EDGE COURT EXTENSION	\$370,257	\$0	\$0	\$0	\$0
EAST AMERICAN CANYON ROAD GUARDRAIL	\$280,000	\$0	\$0	\$0	\$0
TRANSPORTATION TOTAL	\$22,276,881	\$5,560,000	\$2,530,000	\$1,800,000	\$1,800,000
PUBLIC WORKS (NON-CIP LONG TERM)					
STORM DRAIN MASTER PLAN	\$195,900	\$0	\$0	\$0	\$0
PUBLIC WORKS (NON-CIP LONG TERM) TOTAL	\$195,900	\$0	\$0	\$0	\$0
TOTAL	\$22,472,781	\$5,560,000	\$2,530,000	\$1,800,000	\$1,800,000

Transportation and Public Works Projects by Fund Source

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
FEDERAL GRANTS	\$8,665,920	\$2,034,000	\$0	\$0	\$0
MEASURE T	\$2,326,594	\$530,000	\$2,030,000	\$1,300,000	\$1,300,000
COMM FACILITIES DIST FUND	\$7,333,655	\$0	\$0	\$0	\$0
GAS TAX RMRA	\$800,000	\$225,000	\$225,000	\$225,000	\$225,000
GAS TAX/ROAD MAINTENANCE	\$128,874	\$275,000	\$275,000	\$275,000	\$275,000
STORM DRAIN/MEASURE A	\$1,014,833	\$0	\$0	\$0	\$0
STATE GRANTS	\$252,450	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$20,522,326	\$3,064,000	\$2,530,000	\$1,800,000	\$1,800,000
CAPITAL PROJECT FUND					
CAPITAL PROJECTS	\$1,001,354	\$0	\$0	\$0	\$0
UTILITY UNDERGROUND	\$160,000	\$0	\$0	\$0	\$0
TRAFFIC IMPACT FEE FUND	\$97,551	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$1,258,905	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$21,781,231	\$3,064,000	\$2,530,000	\$1,800,000	\$1,800,000
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$596,000	\$1,162,000	\$0	\$0	\$0
WASTEWATER OPERATIONS	\$95,550	\$1,334,000	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$691,550	\$2,496,000	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$691,550	\$2,496,000	\$0	\$0	\$0
TOTAL	\$22,472,781	\$5,560,000	\$2,530,000	\$1,800,000	\$1,800,000

Recycled Water Projects

Recycled Water Project List

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
RCYCLED WATER EXPANSION PROJECT	\$3,223,628	\$0	\$0	\$0	\$0
RECYCLED WATER REFILL STATION	\$120,000	\$0	\$0	\$0	\$0
TOTAL	\$3,343,628	\$0	\$0	\$0	\$0

Recycled Water Projects by Fund Source

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
STATE GRANTS	\$1,642,619	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,642,619	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND					
ZERO WATER FOOTPRINT					
ZERO WATER FOOTPRINT	\$663,500	\$0	\$0	\$0	\$0
ZERO WATER FOOTPRINT TOTAL	\$663,500	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$663,500	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$2,306,119	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$917,509	\$0	\$0	\$0	\$0
RECYCLED WATER OPERATIONS	\$120,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$1,037,509	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$1,037,509	\$0	\$0	\$0	\$0
TOTAL	\$3,343,628	\$0	\$0	\$0	\$0

Water Projects

Water Project List

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
W2 ANNUAL WATER MAIN REPLACEMENTS	\$1,613,185	\$1,141,785	\$1,128,302	\$1,044,867	\$1,908,419
NORTHAMPTON WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$0	\$650,000
HANNA DRIVE WATER MAIN REPLACEMENT	\$0	\$0	\$0	\$550,000	\$0
RIO DEL MAR WATER MAIN UPGRADE	\$0	\$45,000	\$360,000	\$0	\$0
WATER TREATMENT FILTER MEDIA REPL & UNDERDRAIN REPAIR	\$350,000	\$0	\$0	\$0	\$0
NORTH KELLY ROAD WATER MAIN UPGRADE	\$0	\$0	\$145,000	\$0	\$0
WATER TREATMENT PLANT SHOP	\$75,000	\$0	\$0	\$0	\$0
TOTAL	\$2,038,185	\$1,186,785	\$1,633,302	\$1,594,867	\$2,558,419

Water Projects by Fund Source

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$2,038,185	\$1,186,785	\$1,633,302	\$1,594,867	\$2,558,419
ENTERPRISE FUND TOTAL	\$2,038,185	\$1,186,785	\$1,633,302	\$1,594,867	\$2,558,419
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$2,038,185	\$1,186,785	\$1,633,302	\$1,594,867	\$2,558,419
TOTAL	\$2,038,185	\$1,186,785	\$1,633,302	\$1,594,867	\$2,558,419

Wastewater Projects

Wastewater Project List

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
BLOWER REPLACEMENT	\$500,000	\$0	\$0	\$0	\$0
SCADA	\$466,678	\$0	\$0	\$0	\$0
SS4 BROADWAY SEWER REHAB, CRAWFORD TO DONALDSON	\$700,000	\$0	\$0	\$0	\$0
UV DISINFECTION	\$500,000	\$0	\$0	\$0	\$0
TOTAL	\$2,166,678	\$0	\$0	\$0	\$0

Wastewater Projects by Fund Source

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WASTEWATER CAPACITY FEES	\$700,000	\$0	\$0	\$0	\$0
WASTEWATER OPERATIONS	\$1,216,678	\$0	\$0	\$0	\$0
WATER OPERATIONS	\$250,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$2,166,678	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$2,166,678	\$0	\$0	\$0	\$0
TOTAL	\$2,166,678	\$0	\$0	\$0	\$0

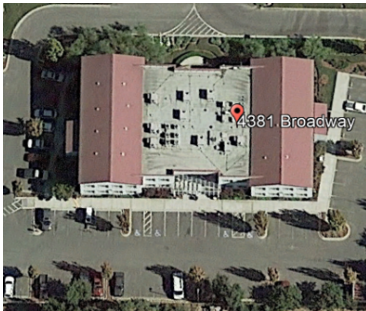
Capital Projects

Civic Projects - General Government CIP Fund 350

Civic Capital Projects

The civic capital improvement plan creates the framework for acquisition, development, and rehabilitation of civic facilities. To view individual project detail, please click on project name or picture.

CF23-0100 City Hall Building Roof Improvement



Project Description: Roof replacement of City Hall building. New Project for FY 2023-24.

Life Budget: \$100,000
Project Status: On hold
Current Phase: Design
Carryover 2021-2022: n/a
New Request 2023-2024: \$100,000
Total 2023-2024 Budget: \$100,000

Funding Sources: Civic Facilities Impact Fund

CF23-0300 Corp Yard Relocation and Fac Upgrade



Project Description: Relocation of Corp Yard to old Napa Junction Elementary School Site. Project approved in FY 2022-23.

Life Budget: \$700,000
Project Status: In progress
Current Phase: Construction
Carryover 2022-2023: \$700,000
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$700,000

Funding Sources: General Government Capital Project Fund

FY 2024-28 Capital Improvement Program

Civic Project CF23-0100 City Hall Building Roof Improvement



CF23-0100

City Hall Building Roof Improvement

Re-roof City Hall

Financial Overview

CF23-0100 City Hall Roof Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
ISF - BLDG MAINTENANCE	\$100,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$100,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$100,000	\$0	\$0	\$0	\$0
TOTAL	\$100,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Civic Project CF23-0300 Corp Yard Relocation and Facilities Upgrade



CF23-0300

Corp Yard Relocation and Facilities Upgrade

The former Napa Junction Elementary School property is envisioned to be bifurcated with new fencing - the parking lot in the western area would be used for Parks and Public Works maintenance operations while the classrooms in the eastern area would be available for Recreation programming, summer camps, facility rental, and community partner organization storage. In order to keep costs low, staff have not hired an architect or space planner to prepare comprehensive plans. Instead, the existing footprint will remain and the buildings will just be fixed-up and reused. The current project will replace doors and windows, paint facilities, upgrade security to eliminate vandalism and other improvements needed to make the property operational.

CF23-0300 Corp Yard Relocation and Facilities Upgrade

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(350) CAPITAL PROJECTS	\$700,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$700,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$700,000	\$0	\$0	\$0	\$0
TOTAL	\$700,000	\$0	\$0	\$0	\$0

Capital Projects

Parks Projects - General Government CIP Fund 350

Parks Capital Improvement Projects

The parks capital improvement plan creates the framework for acquisition, development, and rehabilitation of park areas and facilities. To view individual project detail, please click on project name or picture.

PR13-0200 Newell Open Space Improvements

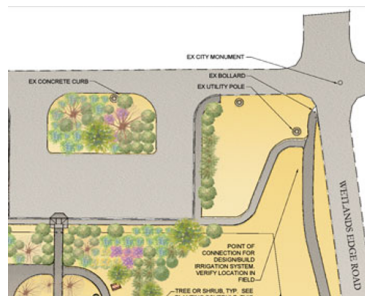


Project Description: ADA and other access improvements to the parking lot and trail up to the fenced woodland area. Approved in FY 2012-13.

Life Budget: \$530,476
Project Status: In progress
Current Phase: Design
Carryover 2022-2023 as of 3/30/23: \$344,142
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$344,142

Funding Sources: Habitat Conservation Grant, Parks Impact Fee, and CIP Fund

PR19-0100 Wetlands Edge Environmental Educational Enhancement Project



Project Description: Outdoor educational area (open air seating area) and bathroom. Approved in FY 2018-19.

Life Budget: \$250,000
Project Status: On Hold
Current Phase: Design
Carryover 2022-2023 as of 3/30/23: \$246,859
New Request 2023-2024: \$(859)
Total 2023-2024 Budget: \$246,000

Funding Sources: Environmental Educational Facilities Grant

PR20-0300 Wetlands Restoration Plan



Project Description: North Slough Restoration, Reclamation, & Recreation Access. Approved in FY 2020-21.

Life Budget: \$450,000
Project Status: In progress
Current Phase: Planning
Carryover 2022-2023 as of 3/30/23: \$253,787
New Request 2023-2024: \$67,500
Total 2023-2024 Budget: \$321,287

Funding Sources: Measure AA (SF Bay Area Restoration) Grant

**PR21-0100
Playground
Replacement Project**



Project Description: Replace playground structures at Via Bellagio, Linwood, and Northampton Parks. Approved in FY 2022-23.

Life Budget: \$701,980
Project Status: In progress
Current Phase: Design
Carryover 2022-2023 of 3/30/23: \$701,980
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$701,980

Funding Sources: Prop 68 Grant, Parks Impact Fee, LLAD Fund

**PR23-0100 Melvin
Park Improvements**



Project Description: Improve park along Melvin Road in conjunction with private development. Approved in FY 2022-23.

Life Budget: \$270,000
Project Status: In progress
Current Phase: Planning
Carryover 2022-2023 of 3/30/23: \$270,000
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$270,000

Funding Sources: Park Impact Fee

**PR23-0200 Melvin
Tennis Court
Improvements**



Project Description: Resurface Melvin Tennis Courts and restripe for a multi-use facility to accommodate both tennis and pickleball. Approved in FY 2022-23.

Life Budget: \$130,000
Project Status: In progress
Current Phase: Planning
Carryover 2022-2023 of 3/30/23: \$130,000
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$130,000

Funding Sources: Park Impact Fee

PR23-0300 Aquatic Facility Improvements



Project Description:

Replaster/retile main pool, new pool deck, and expand playpool, add water feature and slide. Approved in FY 2022-23.

Life Budget: \$720,000
Project Status: On Hold
Current Phase: Planning
Carryover 2022-2023 : \$ 720,000
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$ -

Funding Sources: Civic Impact Fee

PR22-0100 Skate Park Relocation



Project Description: Relocation of the metal skatepark from behind American Canyon Middle School to Veteran's Park. Project was approved in FY 2022-2023.

Life Budget: \$708,000
Project Status: In progress
Current Phase: Design
Carryover 2022-2023 of 3/30/23: \$708,000
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$708,000

Funding Sources: Parks Impact Fee

PR23-0150 Irrigation Controller Upgrade



Project Description: Replace existing irrigation controllers systemwide with weather sensor and remote monitoring capable controllers. New for FY 2023-24.

Life Budget: \$429,424
Project Status: No started
Current Phase: Planning
New Request 2023-2024: \$ 429,424
Total 2023-2024 Budget: \$429,424

Funding Sources: LLAD Zones 1, 2, and 3. Parks Renovation and Replacement ISF

PR23-0400
Northampton Shade
Canopy.



Project Description: Install shade canopy at Northampton Park. New for FY 2023-24.

Life Budget: \$120,000
Project Status: Not started
Current Phase: Planning
New Request 2023-2024: \$120,000
Total 2023-2024 Budget: \$120,000

Funding Sources: Park Renovation and Replacement ISF

PR23-0500
Northampton Park
Restroom



Project Description: Add new restroom at Northampton Park. New for FY 2023-24.

Life Budget: \$165,000
Project Status: Not started
Current Phase: Planning
New Request 2023-2024: \$165,000
Total 2023-2024 Budget: \$165,000

Funding Sources: Park Renovation and Replacement ISF

PR23-0600 Comm
Park I Improvements



Project Description: Work in general, will include field turf improvements. New for FY 2023-24.

Life Budget: \$300,000
Project Status: Not started
Current Phase: Planning
New Request 2023-2024: \$300,000
Total 2023-2024 Budget: \$300,000

Funding Sources: Park Renovation and Replacement ISF

**PR23-0700 Silver
Oak Park Restroom**



Project Description: Add new restroom at Silver Oak Park. New for FY 2023-24.

Life Budget: \$165,000
Project Status: Not started
Current Phase: Planning
New Request 2023-2024:
\$165,000
Total 2023-2024 Budget:
\$165,000

Funding Sources: LLAD Zone 2

**PR23-0800 Via
Bellagio Playground
Resurface**



Project Description: Resurface playground area at Via Bellagio park. New for FY 2023-24.

Life Budget: \$150,000
Project Status: Not started
Current Phase: Planning
New Request 2023-2024:
\$150,000
Total 2023-2024 Budget:
\$150,000

Funding Sources: LLAD Zone 1

**PR23-0900 Adult
Activity_Center
Flooring
Replacement**



Project Description: Replace Adult Activity Center Floors throughout facility. New for FY 2023-24.

Life Budget: \$50,000
Project Status: Not started
Current Phase: Planning
New Request 2023-2024:
\$50,000
Total 2023-2024 Budget:
\$50,000

Funding Sources: Civic Facilities Repair and Replacement Fund

Planned Projects

This sections summarizes parks projects planned to begin after 6/30/2024.

PR24-0100 Linwood Park Improvements



Project Description:

Enhancements that include a reservable picnic shelter, path from the Adult Activity Center to the park, removal of the knoll/hill to provide access to the park, create an area of play for this portion of the community. Scheduled to begin FY 2024-25.

Projected Cost: \$350,000

PR24-0200 Recreation Center Upgrades



Project Description: Expand recreation center to accommodate programs and rentals; bring the restroom into the building, and push the front out for a larger space. Scheduled to begin FY 2024-25.

Projected Cost: \$350,000

PR25-0100 Newell Open Space Bathroom



Project Description: Add onsite restroom to the Newell Open Space Trail. Scheduled to begin FY 2025-26.

Projected Cost: \$255,000

**PR25-0200 Newell
Open Space Barn**



Project Description: Stabilize and refurbish the Newell Barn. Potential event venue once completed. Scheduled to begin FY 2025-26.

Projected Cost: \$3,560,000

**PR25-0300 Comm
Park 1 Trail
Improvements**



Project Description: Resurface walking path/track around the field so it is accessible to all. Scheduled to begin FY 2025-26.

Projected Cost: \$145,000

FY 2024-28 Capital Improvement Program

Parks Project PR13-0200 Newell Open Space Improvements



PR13-0200

Newell Open Space Improvements

Development of the Newell Open Space in accordance with the Management Plan Jack and Bernice Newell Open Space Reserve. Items of work include: improved access to the preserve and trailhead.

Life Budget: \$530,476

Project Status: In progress

Current Phase: Design

Carryover 2022-2023 as of 3/30/23: \$344,142

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$344,142

Funding Sources: Habitat Conservation Grant, Parks Impact Fee, and CIP Fund

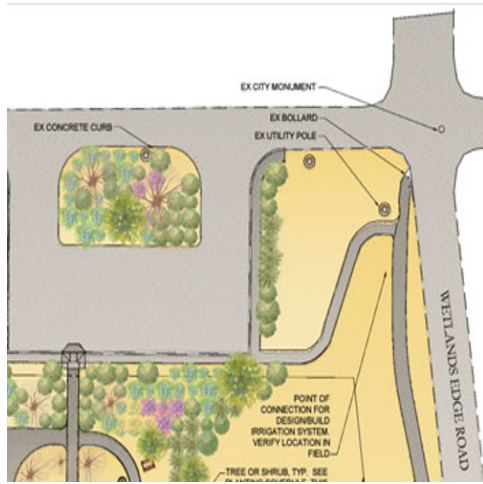
Financial Overview

PR13-0200 Newell Open Space (Parking Lot/Trail Construction)

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$195,467	\$0	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$62,325	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$257,792	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$86,350	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$86,350	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$344,142	\$0	\$0	\$0	\$0
TOTAL	\$344,142	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR19-0100 Wetlands Edge Enhancement Project



PR19-0100

Wetlands Edge Enhancement Project

Environmental Educational Facilities Grant Fund to implement an outdoor educational area (open air seating area) and bathroom.

Life Budget: \$250,000

Project Status: On Hold

Current Phase: Design

Carryover 2022-2023 as of 3/30/23: \$246,859

New Request 2023-2024: \$(859)

Total 2023-2024 Budget: \$246,000

Funding Sources: Environmental Educational Facilities Grant

Financial Overview

PR19-0100 Wetlands Edge Environmental Educational Enhance...

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$246,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$246,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$246,000	\$0	\$0	\$0	\$0
TOTAL	\$246,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR20-0300 Wetlands Restoration Plan



PR20-0300

Wetlands Restoration Plan

North Slough Restoration, Reclamation and Recreation Access Project. Composed of three feasibility studies to be completed by mid-2024. Funded by Measure AA with the plan to apply for additional Measure AA grant funding to implement proposed projects.

Life Budget: \$450,000

Project Status: In progress

Current Phase: Planning

Carryover 2022-2023 as of 3/30/23: \$253,787

New Request 2023-2024: \$67,500

Total 2023-2024 Budget: \$321,287

Funding Sources: Measure AA (SF Bay Area Restoration) Grant

Financial Overview

PR20-0300 North Slough Restoration Reclamation & Recreati...

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
STATE GRANTS	\$321,287	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$321,287	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$321,287	\$0	\$0	\$0	\$0
TOTAL	\$321,287	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR21-0100 Playground Replacement Project



PR21-0100 Playground Replacement Project

Replace playground structures at Via Bellagio, Linwood and Northampton Parks. Funding by Prop 68, Park Impact Fees and Lighting and Landscaping Assessment District (Via Bellagio only)

Life Budget: \$701,980
 Project Status: In progress
 Current Phase: Design
 Carryover 2022-2023 of 3/30/23: \$701,980
 New Request 2023-2024: \$ -
 Total 2023-2024 Budget: \$701,980

Funding Sources: Prop 68 Grant, Parks Impact Fee, Lighting and Landscape Assessment District (LLAD) Fund

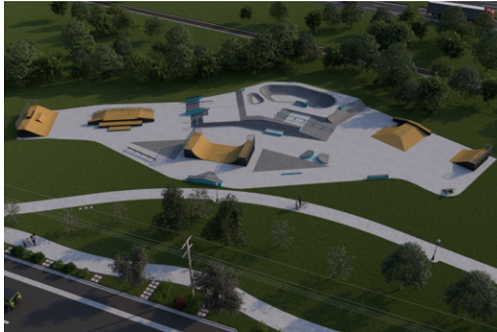
Financial Overview

PR21-0100 Playground Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$476,980	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$476,980	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$200,000	\$0	\$0	\$0	\$0
(261) LLAD Zone 1, LaVigne	\$25,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$225,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$701,980	\$0	\$0	\$0	\$0
TOTAL	\$701,980	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR22-0100 Skate Park Relocation



PR22-0100

Skate Park Relocation

This Project includes the relocation of the metal skatepark equipment from its current location (behind American Canyon Middle School) to a new location at Veterans Park. The project will include reusing the existing metal aboveground features (straight rail, pyramid corner, ledges, boxes, gap, curb, and berm) and provide for a unique shape and a few new concrete elements.

Life Budget: \$708,000

Project Status: In progress

Current Phase: Design

Carryover 2022-2023 of 3/30/23: \$708,000

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$708,000

Funding Sources: Parks Impact Fee

Financial Overview

PR22-0100 Skate Park Relocation

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$708,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$708,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$708,000	\$0	\$0	\$0	\$0
TOTAL	\$708,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0100 Melvin Park Improvements



PR23-0100

Melvin Park Improvements

Improve Park along Melvin Road in conjunction with private development. Includes relocating the playground structure to the empty lot on the other side, turning the playground footprint into additional parking. Creating a reservable picnic area, add a playground, and adding synthetic turf for play.

Life Budget: \$270,000

Project Status: In progress

Current Phase: Planning

Carryover 2022-2023 of 3/30/23: \$270,000

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$270,000

Funding Sources: Park Impact Fee

Financial Overview

PR23-0100 Melvin Road Park Improvement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$270,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$270,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$270,000	\$0	\$0	\$0	\$0
TOTAL	\$270,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0150 Irrigation Controller Upgrade



PR23-0150

Irrigation Controller Upgrade

Replace existing irrigation controllers systemwide with weather sensor and remote monitoring capable controllers.

Life Budget: \$429,424

Project Status: No started

Current Phase: Planning

New Request 2023-2024: \$ 429,424

Total 2023-2024 Budget: \$429,424

Funding Sources: Lighting and Landscape Assessment District (LLAD) Zones 1, 2, and 3. Parks Renovation and Replacement Internal Service Fund

Financial Overview

PR23-0150 Irrigation Controller Upgrade

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(262) LLAD Zone 2, Vintage Ranch	\$144,035	\$0	\$0	\$0	\$0
(261) LLAD Zone 1, LaVigne	\$94,513	\$0	\$0	\$0	\$0
(263) LLAD Zone 3, Napa Junction	\$39,183	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$277,731	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$277,731	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$151,693	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$151,693	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$151,693	\$0	\$0	\$0	\$0
TOTAL	\$429,424	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0200 Melvin Tennis Court Improvements



PR23-0200

Melvin Tennis Court Improvements

Resurface Melvin Tennis Courts and restripe for a multi-use facility to accommodate both tennis and pickleball.

Life Budget: \$130,000

Project Status: In progress

Current Phase: Planning

Carryover 2022-2023 of 3/30/23: \$130,000

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$130,000

Funding Sources: Park Impact Fee

Financial Overview

PR23-0200 Melvin Tennis Court Resurface

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
PARKS IMPACT FEE FUND	\$130,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$130,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$130,000	\$0	\$0	\$0	\$0
TOTAL	\$130,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0300 Aquatic Facility Improvements



PR23-0300

Aquatic Facility Improvements

Replaster/retile main pool, new pool deck, and expand playpool, add water feature and slide

Life Budget: \$720,000

Project Status: On Hold

Current Phase: Planning

Carryover 2022-2023 : \$ 720,000

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$ -

Funding Sources: Civic Impact Fee

Financial Overview

PR23-0300 Aquatic Facility Improvements

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$660,000	\$0	\$0
(310) PARKS IMPACT FEE FUND	\$0	\$60,000	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$60,000	\$660,000	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$60,000	\$660,000	\$0	\$0
TOTAL	\$0	\$60,000	\$660,000	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0400 Northampton Shade Canopy



PR23-0400

Northampton Shade Canopy

Install shade canopy at Northampton Park.

Life Budget: \$120,000

Project Status: Not started

Current Phase: Planning

New Request 2023-2024: \$120,000

Total 2023-2024 Budget: \$120,000

Funding Sources: Park Renovation and Replacement
Internal Service Fund (ISF)

Financial Overview

PR23-0400 Northampton Shade Canopy

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$120,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$120,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$120,000	\$0	\$0	\$0	\$0
TOTAL	\$120,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0500 Northampton Park Restroom



PR23-0500

Northampton Park Restroom

Add a new restroom to Northampton Park. Work in general will include extending water and sewer service, concrete pad, and new bathroom structure (likely prefabricated).

Life Budget: \$165,000

Project Status: Not started

Current Phase: Planning

New Request 2023-2024: \$165,000

Total 2023-2024 Budget: \$165,000

Funding Sources: Park Renovation and Replacement Internal Service Fund (ISF)

Financial Overview

PR23-0500 Northampton Park Restroom

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$165,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$165,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$165,000	\$0	\$0	\$0	\$0
TOTAL	\$165,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0600 Community Park I Improvements



PR23-0600 Community Park I Improvements

Work in general, will include field turf improvements.

Life Budget: \$300,000

Project Status: Not started

Current Phase: Planning

New Request 2023-2024: \$300,000

Total 2023-2024 Budget: \$300,000

Funding Sources: Park Renovation and Replacement
Internal Service Fund (ISF)

Financial Overview

PR23-0600 Comm Park I Improvements

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$300,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$300,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$300,000	\$0	\$0	\$0	\$0
TOTAL	\$300,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0700 Silver Oak Restroom



PR23-0700

Silver Oak Restroom

Add a new bathroom to Silver Oak. Work in general, will include extending sewer and water service, a concrete pad, and new bathroom structure (likely prefabricated).

Life Budget: \$165,000

Project Status: Not started

Current Phase: Planning

New Request 2023-2024: \$165,000

Total 2023-2024 Budget: \$165,000

Funding Sources: Lighting and Landscaping
Assessment District (LLAD) Zone 2

Financial Overview

PR23-0700 Silver Oak Park Restroom

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(262) LLAD Zone 2, Vintage Ranch	\$165,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$165,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$165,000	\$0	\$0	\$0	\$0
TOTAL	\$165,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0800 Via Bellagio Playground Resurface



PR23-0800 Via Bellagio Playground Resurface

Upgrade the playground surface at Via Bellagio.

Life Budget: \$150,000
 Project Status: Not started
 Current Phase: Planning
 New Request 2023-2024: \$150,000
 Total 2023-2024 Budget: \$150,000

Funding Sources: Lighting and Landscaping
 Assessment District (LLAD) Zone 1

Financial Overview

PR23-0800 Via Bellagio Playground Resurface

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(261) LLAD Zone 1, LaVigne	\$150,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$150,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$150,000	\$0	\$0	\$0	\$0
TOTAL	\$150,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR23-0900 Adult Activity Center Flooring Replacement



PR23-0900

Adult Activity Center Flooring Replacement

Replace Adult Activity Center Floors throughout facility and add double closet doors (remove curtain in main assembly room)

Life Budget: \$50,000

Project Status: Not started

Current Phase: Planning

New Request 2023-2024: \$50,000

Total 2023-2024 Budget: \$50,000

Funding Sources: Civic Facilities Repair and Replacement Fund

Financial Overview

PR23-0900 Adult Activity Center Flooring Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
(657) ISF - CIVIC FACILITIES RENOVATION & REPLACEMENT	\$50,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$50,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$50,000	\$0	\$0	\$0	\$0
TOTAL	\$50,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR24-0100 Linwood Park Improvements



PR24-0100

Linwood Park Improvements

Enhancements that include a reservable picnic shelter, path from the Adult Activity Center to the park, removal of the knoll/hill to provide access to the park, create an area of play for this portion of the community. Scheduled to begin FY 2024-25.

Projected Cost: \$350,000

Financial Overview

PR24-0100 Linwood Park Improvements

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$300,000	\$0	\$0
(310) PARKS IMPACT FEE FUND	\$0	\$50,000	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$50,000	\$300,000	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$50,000	\$300,000	\$0	\$0
TOTAL	\$0	\$50,000	\$300,000	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR24-0200 Recreation Center Upgrades



PR24-0200

Recreation Center Upgrades

Expand the Recreation Center to accommodate programs and rentals; bring the restroom into the building, and push the front of the building out for a larger space. Scheduled to begin FY 2024-25.

Projected Cost: \$350,000

Financial Overview

PR24-0100 Linwood Park Improvements

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$300,000	\$0	\$0
(310) PARKS IMPACT FEE FUND	\$0	\$50,000	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$50,000	\$300,000	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$50,000	\$300,000	\$0	\$0
TOTAL	\$0	\$50,000	\$300,000	\$0	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR25-0100 Recreation Center Upgrades



PR25-0100

Newell Open Space Bathroom

Add an onsite restroom to the Newell Open Space Trail. Scheduled to begin FY 2025-26.

Projected Cost: \$255,000

Financial Overview

PR25-0100 Newell Open Space Bathroom

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$25,000	\$230,000	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$0	\$25,000	\$230,000	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$0	\$25,000	\$230,000	\$0
TOTAL	\$0	\$0	\$25,000	\$230,000	\$0

FY 2024-28 Capital Improvement Program

Parks Project PR25-0200 Newell Open Space Barn



PR25-0200

Newell Open Space Barn

Stabilize and refurbish the Newell Barn this was previously identified as being a \$2.8M project. Potential event venue once completed. Scheduled to begin FY 2025-26.

Projected Cost: \$3,560,000

Financial Overview

PR25-0200 Newell Open Space Barn Rehab

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$200,000	\$1,680,000	\$1,680,000
CAPITAL PROJECT FUND TOTAL	\$0	\$0	\$200,000	\$1,680,000	\$1,680,000
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$0	\$200,000	\$1,680,000	\$1,680,000
TOTAL	\$0	\$0	\$200,000	\$1,680,000	\$1,680,000

FY 2024-28 Capital Improvement Program

Parks Project PR25-0300 Comm Park 1 Trail Improvements



PR25-0300

Comm Park 1 Trail Improvements

Resurface walking path/track around the field so it's accessible to all. Scheduled to begin FY 2025-26.

Projected Cost: \$145,000

Financial Overview

PR25-0300 Comm Park I Trail Improvements

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$25,000	\$120,000	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$0	\$25,000	\$120,000	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$0	\$25,000	\$120,000	\$0
TOTAL	\$0	\$0	\$25,000	\$120,000	\$0

Capital Projects

Transportation + Public Works Projects - General Government CIP Fund 350

Transportation and Public Works Capital Improvement Projects

The transportation and public works capital improvement plan creates the framework for acquisition, development, and rehabilitation of American Canyon's sidewalks and streets. To view individual project detail, please click on project name or picture.

TR16-0700 Green Island Road Reconstruction



Project Description: Green Island Road District Reconstruction/Widening, Class I Trail, and overhead utility Underground. This project was approved in FY 2016-17.

Life Budget: \$13,790,218
Project Status: In progress
Current Phase: Design
Carryover 2022-2023 as of 3/30/23: \$7,419,276
New Request 2023-2024: \$5,907,357
Total 2023-2024 Budget: \$12,063,028

Funding Sources: EDA Grant, OBAG Grant, Traffic Impact, Community Facilities District

TR16-0703 Green Island Rd Rule 20A/B Utility Underground

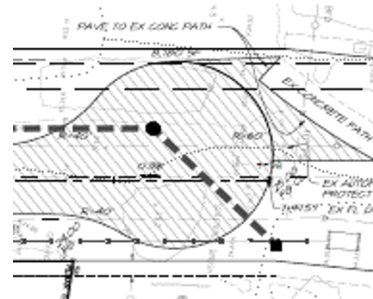


Project Description: Utility undergrounding work in conjunction with TR16-0700. This project was approved in FY 2022-23.

Life Budget: \$2,044,642
Project Status: In progress
Current Phase:
Carryover 2022-2023 as of 3/30/23: \$2,027,973
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$2,027,973

Funding Sources: Community Facilities District, Traffic Impact, and Utility Undergrounding Fund

TR22-0200 Wetlands Edge Court Extension



Project Description: Upgrade to Wetlands Edge Court to standardize the cul-de-sac and improve drainage issues. This project was approved in FY 2021-22.

Life Budget: \$614,860
Project Status: In progress
Current Phase:
Carryover 2022-2023 as of 3/30/23: \$370,257
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$370,257

Funding Sources: Measure A and Highway Users Gas Tax Fund

**TR22-0300 2022
Annual Pavement
Project**



Project Description: Elliott Drive and Benton Way. This project was approved in FY 2022-23.

Life Budget: \$750,000
Project Status: In progress
Current Phase: Design
Carryover 2022-2023: \$750,000
New Request 2023-2024:
\$819,544
Total 2023-2024 Budget:
\$1,569,544

Funding Sources: Measure T, Water Operations, and Wastewater Operations

**TR22-0400 Benton
Way Pavement
Rehabilitation**



Project Description: Improve striping and pavement markings on Benton Way between Wetlands Edge and Elliott Drive. Addition will include pavement rehabilitation to these areas as well. This project was approved in FY 2021-22.

Life Budget: \$1,434,520
Project Status: On hold
Current Phase: Planning
Carryover 2022-2023: \$75,920
New Request 2023-2024: \$
1,358,600
Total 2023-2024 Budget:
\$1,434,520

Funding Sources: American Rescue Plan Act (ARPA) Federal Grant, Measure T, and RMRA Gas Tax

**TR23-0100
Knightsbridge
Reconstruction and
Water Main
Improvements**

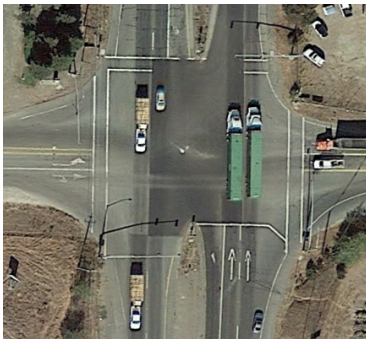


Project Description: Replace 8" water main on Knightsbridge between Danrose and Elliott including all the courts. Includes ADA ramps, reconstruction, and two layer pavement treatment. This project was approved in FY 2021-22.

Life Budget: \$1,850,000
Project Status: In progress
Current Phase: Design RFP
Carryover 2022-2023: \$ -
New Request 2023-2024: \$ -
Total 2023-2024 Budget:
\$1,850,000

Funding Sources: American Rescue Plan Act (ARPA) Federal Grant, Measure T, and Water

TR23-0200 South Kelly-Hwy 29 Intersection



Project Description: South Kelly/Highway 29 Intersection Improvements. New project for FY 2023-24.

Life Budget: \$1,145,000
Project Status: Not started
Current Phase: Planning
Carryover 2022-2023: \$ -
New Request 2023-2024: \$1,145,000
Total 2023-2024 Budget: \$1,001,354

Funding Sources: Developer In-Lieu Contributions

TR23-0300 East American Canyon Road Guardrail



Project Description: New project for FY 2023-24.

Life Budget: \$280,000
Project Status: No started
Current Phase: Planning
Carryover 2022-2023: \$ -
New Request 2023-2024: \$280,000
Total 2023-2024 Budget: \$280,000

Funding Sources: HSIP Grant and Gas Tax

TR24-0200 Melvin Road Sidewalk and Drainage



Project Description: Sidewalk gap closure and drainage improvements between Melvin from Cassayre to James Road. This project was approved in FY 2021-22.

Life Budget: \$1,050,000
Project Status: In progress
Current Phase: Design RFP
Carryover 2022-2023: \$ -
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$1,050,000

Funding Sources: American Rescue Plan Act (ARPA) Federal Grant and Measure A

**TR24-0300 Rancho
Del Mar Paving and
Utility Improvements**



Project Description: Various ADA ramp upgrades, various pavement treatments, sewer cured-in-place-pipe and water main upgrades, striping, and pavement marking upgrades. This project was approved in FY 2021-22.

Life Budget: \$5,895,000
Project Status: In progress
Current Phase: Design RFP
Carryover 2022-2023: \$ -
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$630,000

Funding Sources: American Rescue Plan Act (ARPA) Federal Grant, Measure T, Water Capacity Fee, and Wastewater Capacity Fee

**PW22-0100 Storm
Drain Master Plan**



Project Description: Storm Drain Master Plan This project was approved in FY 2022-23.

Life Budget: \$196,397
Project Status: In progress
Current Phase:
Carryover 2022-2023: \$ 195,900
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$195,900

Funding Sources: Measure A

FY 2024-28 Capital Improvement Program

Transportation Project TR16-0700 Green Island Road Reconstruction



TR16-0700

Green Island Road Reconstruction

Green Island Road District Reconstruction/Widening, Class I Trail, and overhead utility underground. Utility undergrounding began in 22/23 with the road portion of the project taking place in 23/24.

Life Budget: \$13,790,218

Project Status: In progress

Current Phase: Design

Carryover 2022-2023 as of 3/30/23: \$7,419,276

New Request 2023-2024: \$5,907,357

Total 2023-2024 Budget: \$12,063,028

Funding Sources: Economic Development Administration (EDA) Grant, One Bay Area Grant (OBAG), Traffic Impact, Community Facilities District

Financial Overview

TR16-0700 Green Island Rd Reconstruction/Widening

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
FEDERAL GRANTS	\$6,500,000	\$0	\$0	\$0	\$0
COMM FACILITIES DIST FUND	\$5,537,477	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$12,037,477	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND					
TRAFFIC IMPACT FEE FUND	\$25,551	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$25,551	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$12,063,028	\$0	\$0	\$0	\$0
TOTAL	\$12,063,028	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR16-0703 Green Island Road Rule 20A/B Utility Undergrounding



TR16-0703

Green Island Rd Rule 20A/B Utility Undergrounding

Green Island Road District Reconstruction/Widening, Class I Trail, and overhead utility underground. Utility undergrounding portion of project.

Life Budget: \$2,044,642

Project Status: In progress

Current Phase:

Carryover 2022-2023 as of 3/30/23: \$2,027,973

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$2,027,973

Funding Sources: Community Facilities District, Traffic Impact, and Utility Undergrounding Fund

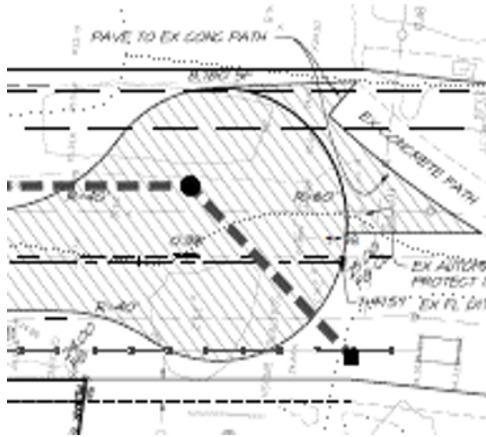
Financial Overview

TR16-0703 Green Island Rd Rule 20A/B Utility Undergrounding

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
COMM FACILITIES DIST FUND	\$1,796,179	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,796,179	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND					
UTILITY UNDERGROUND	\$160,000	\$0	\$0	\$0	\$0
TRAFFIC IMPACT FEE FUND	\$72,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$232,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$2,028,179	\$0	\$0	\$0	\$0
TOTAL	\$2,028,179	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR22-0200 Wetlands Edge Court



TR22-0200

Wetlands Edge Court

Wetlands Edge Court needs to be upgraded to include a more standardized Court/cul-de-sac. In addition, there are some drainage issues that need to be improved.

Life Budget: \$614,860

Project Status: In progress

Current Phase:

Carryover 2022-2023 as of 3/30/23: \$370,257

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$370,257

Funding Sources: Measure A and Highway Users Gas Tax Fund

Financial Overview

TR22-0200 Wetlands Edge Court Extension

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
STORM DRAIN/MEASURE A	\$268,933	\$0	\$0	\$0	\$0
GAS TAX/ROAD MAINTENANCE	\$101,324	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$370,257	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$370,257	\$0	\$0	\$0	\$0
TOTAL	\$370,257	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR22-0300 2022 Annual Pavement Project



TR22-0300

2022 Annual Pavement Project

Will include grind and 2" overlay, ADA ramp upgrades, striping and pavement markings. Streets included are as follows: Elliot Drive and Benton Way. Work will follow recycled pipeline project.

Life Budget: \$750,000

Project Status: In progress

Current Phase: Design

Carryover 2022-2023: \$750,000

New Request 2023-2024: \$819,544

Total 2023-2024 Budget: \$1,569,544

Funding Sources: Measure T, Water Operations, and Wastewater Operations

Financial Overview

TR22-0300 Annual Pavement Project

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(211) MEASURE T	\$1,382,994	\$530,000	\$1,300,000	\$1,300,000	\$1,300,000
(212) GAS TAX/ROAD MAINTENANCE	\$0	\$275,000	\$275,000	\$275,000	\$275,000
(213) GAS TAX RMRA	\$0	\$225,000	\$225,000	\$225,000	\$225,000
SPECIAL REVENUE FUND TOTAL	\$1,382,994	\$1,030,000	\$1,800,000	\$1,800,000	\$1,800,000
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$1,382,994	\$1,030,000	\$1,800,000	\$1,800,000	\$1,800,000
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$95,550	\$0	\$0	\$0	\$0
(510) WATER OPERATIONS	\$91,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$186,550	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$186,550	\$0	\$0	\$0	\$0
TOTAL	\$1,569,544	\$1,030,000	\$1,800,000	\$1,800,000	\$1,800,000

FY 2024-28 Capital Improvement Program

Transportation Project TR22-0400 Benton Way Pavement Rehabilitation and Crosswalk Enhancement



TR22-0400

Benton Way Pavement Rehabilitation

Work will include pavement rehabilitation on Benton Way between Wetlands Edge and Elliot Drive, the addition of enhanced crosswalks, new Class II striping and signage.

Life Budget: \$1,434,520

Project Status: On hold

Current Phase: Planning

Carryover 2022-2023: \$75,920

New Request 2023-2024: \$ 1,358,600

Total 2023-2024 Budget: \$1,434,520

Funding Sources: American Rescue Plan Act (ARPA) Federal Grant, Measure T, and RMRA Gas Tax

Financial Overview

TR22-0400 Benton Way Pavement Rehabilitation & Enhance Cr...

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(213) GAS TAX RMRA	\$800,000	\$0	\$0	\$0	\$0
(211) MEASURE T	\$558,600	\$0	\$0	\$0	\$0
(240) FEDERAL GRANTS	\$75,920	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,434,520	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$1,434,520	\$0	\$0	\$0	\$0
TOTAL	\$1,434,520	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR23-0100 Knightsbridge Reconstruction and Water Main Improvements



TR23-0100

Knightsbridge Reconstruction and Water Main Improvements

ARPA Knightsbridge Reconstruction and Water Main Improvements - Replace 8" water main on Knightbridge between Danrose and Elliot including all the courts: Regent Court, Park Lane, Lansford Court, Arden Court, Linwood Lane. Project will include ADA ramps, reconstruction of Knightsbridge and two layer pavement treatment on the courts.

Life Budget: \$1,850,000

Project Status: In progress

Current Phase: Design RFP

Carryover 2022-2023: \$ -

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$1,850,000

Funding Sources: American Rescue Plan Act (ARPA) Federal Grant, Measure T, and Water

Financial Overview

TR23-0100 Knightsbridge Reconstruction and Water Main Imp...

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
FEDERAL GRANTS	\$960,000	\$0	\$0	\$0	\$0
MEASURE T	\$385,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,345,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL					
	\$1,345,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$505,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$505,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$505,000	\$0	\$0	\$0	\$0
TOTAL	\$1,850,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR23-0200 South Kelly-Highway 29 Intersection



TR23-0200

South Kelly-Highway 29 Intersection

South Kelly/Highway 29 Intersection Improvements

Life Budget: \$1,145,000

Project Status: Not started

Current Phase: Planning

Carryover 2022-2023: \$ -

New Request 2023-2024: \$1,145,000

Total 2023-2024 Budget: \$1,001,354

Funding Sources: Developer In-Lieu Contributions

Financial Overview

TR23-0200 South Kelly - Hwy 29 Intersection

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(350) CAPITAL PROJECTS	\$1,001,354	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$1,001,354	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$1,001,354	\$0	\$0	\$0	\$0
TOTAL	\$1,001,354	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR23-0300 East American Canyon Road Guardrail



TR23-0300

East American Canyon Road Guardrail

Life Budget: \$280,000
 Project Status: No started
 Current Phase: Planning
 Carryover 2022-2023: \$ -
 New Request 2023-2024: \$ 280,000
 Total 2023-2024 Budget: \$280,000

Funding Sources: Highway Safety Improvement Program (HSIP) Grant and Gas Tax

Financial Overview

TR23-0300 East American Canyon Road Guardrail

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$252,450	\$0	\$0	\$0	\$0
(212) GAS TAX/ROAD MAINTENANCE	\$27,550	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$280,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$280,000	\$0	\$0	\$0	\$0
TOTAL	\$280,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR24-0200 Melvin Road Sidewalk and Drainage



TR24-0200

Melvin Road Sidewalk and Drainage

ARPA Melvin Road Sidewalk and Drainage Improvements - Sidewalk gap closure and drainage improvements between Melvin from Cassayre to James Road.

Life Budget: \$1,050,000

Project Status: In progress

Current Phase: Design RFP

Carryover 2022-2023: \$ -

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$1,050,000

Funding Sources: American Rescue Plan Act (ARPA)
Federal Grant and Measure A

Financial Overview

TR24-0200 Melvin Sidewalk

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
STORM DRAIN/MEASURE A	\$550,000	\$0	\$0	\$0	\$0
FEDERAL GRANTS	\$500,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,050,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$1,050,000	\$0	\$0	\$0	\$0
TOTAL	\$1,050,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Transportation Project TR24-0300 Rancho Del Mar Paving and Utility Improvements



TR24-0300

Rancho Del Mar Paving and Utility Improvements

ARPA Paving and Utility Improvements - Rio Del Mar from Highway 29 to Carolyn Dr, all of Los Altos Pl east of Carolyn Dr, Cassayre Dr, Flamingo Ct, Del Rio Ct, Alta Loma Dr, Joan Dr from Carolyn Dr to Los Altos Pl, and Carolyn Dr from Rio Del Mar to Los Altos Pl. ADA ramp upgrades, various pavement treatments, sewer CIPP and water main upgrades, striping and pavement marking upgrades

Life Budget: \$5,895,000

Project Status: In progress

Current Phase: Design RFP

Carryover 2022-2023: \$ -

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$630,000

Funding Sources: American Rescue Plan Act (ARPA) Federal Grant, Measure T, Water Capacity Fee, and Wastewater Capacity Fee

Financial Overview

TR24-0300 Rancho Del Mar Paving and Utility Improvements

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
FEDERAL GRANTS	\$630,000	\$2,034,000	\$0	\$0	\$0
MEASURE T	\$0	\$0	\$730,000	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$630,000	\$2,034,000	\$730,000	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$630,000	\$2,034,000	\$730,000	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WASTEWATER OPERATIONS	\$0	\$1,334,000	\$0	\$0	\$0
WATER OPERATIONS	\$0	\$1,162,000	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$0	\$2,496,000	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$0	\$2,496,000	\$0	\$0	\$0
TOTAL	\$630,000	\$4,530,000	\$730,000	\$0	\$0

FY 2024-28 Capital Improvement Program

Wastewater Project PW22-0100 Storm Drain Master Plan



PW22-0100

Storm Drain Master Plan

Life Budget: \$196,397

Project Status: In progress

Current Phase:

Carryover 2022-2023: \$ 195,900

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$195,900

Funding Sources: Measure A

Financial Overview

PW22-0100 Storm Drain Master Plan

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(210) STORM DRAIN/MEASURE A	\$195,900	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$195,900	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$195,900	\$0	\$0	\$0	\$0
TOTAL	\$195,900	\$0	\$0	\$0	\$0

Capital Projects

Water Enterprise Projects - Water CIP Fund 530

Water Capital Improvement Projects

The water enterprise capital improvement plan creates the framework for acquisition, development, expansion, and rehabilitation of water infrastructure. To view individual project detail, please click on project name or picture.

WA21-0100 W2 Annual Water Main Replacement



Project Description: Approved in FY 2020-2021

Life Budget: \$1,613,185
Project Status: Not started
Current Phase: Planning
Carryover 2022-2023 : \$ -
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$1,613,185

Funding Sources: Water Operations

WA23-0100 Water Treatment Plant Shop



Project Description: New for FY 2023-24

Life Budget: \$75,000
Project Status: Not started
Current Phase: Planning
Carryover 2022-2023 : \$ -
New Request 2023-2024: \$75,000
Total 2023-2024 Budget: \$75,000

Funding Sources: Water Operations

WA23-0200 Water Treatment Plant Filter Media Replacement and Underdrain Repair



Project Description: New for FY 2023-24

Life Budget: \$350,000
Project Status: Not started
Current Phase: Planning
Carryover 2022-2023 : \$ -
New Request 2023-2024: \$350,000
Total 2023-2024 Budget: \$350,000

Funding Sources: Water Operations

Planned Projects

This section includes water enterprise projects planned to begin after 6/30/2024.

WA24-0100 Rio Del Mar Water Main Upgrade



Project Description: Rio Del Mar from West Carolyn to Rio Grande 6" 1,810 ft. Design scheduled to begin FY 2023-24 with construction occurring in FY 2024-25.

Projected Cost: \$405,000

WA24-0200 North Kelly Road Water Main



Project Description: 510 LF of 2" Water Main Upgrade on North Kelly Road. Scheduled to begin FY 2025-26.

Projected Cost: \$145,000

WA25-0100 Hanna Drive Water Main Replacement



Project Description: 10" Ductile Iron replacement between Commerce Blvd and cul-de-sac. Approx 1,825 LF. Scheduled to begin FY 2026-27.

Projected Cost: \$550,000

WA26-0100 Northampton Water Main Replacement



Project Description: Northampton Drive between San Marcho Way and Danrose Drive - 2,860 LF of 6" with 8". Scheduled to begin FY 2027-28.

Projected Cost: \$650,000

FY 2024-28 Capital Improvement Program

Water Project WA21-0100 W2 Annual Water Main Replacement



WA21-0100

W2 Annual Water Main Replacement

Life Budget: \$1,613,185

Project Status: Not started

Current Phase: Planning

Carryover 2022-2023 : \$ -

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$1,613,185

Funding Sources: Water Operations

Financial Overview

WA21-0100 W2 Annual Water Main Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$1,613,185	\$1,141,785	\$1,128,302	\$1,044,867	\$1,908,419
ENTERPRISE FUND TOTAL	\$1,613,185	\$1,141,785	\$1,128,302	\$1,044,867	\$1,908,419
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$1,613,185	\$1,141,785	\$1,128,302	\$1,044,867	\$1,908,419
TOTAL	\$1,613,185	\$1,141,785	\$1,128,302	\$1,044,867	\$1,908,419

FY 2024-28 Capital Improvement Program

Water Project WA23-0100 Water Treatment Plant Shop



WA23-0100

Water Treatment Plant Shop

Life Budget: \$75,000

Project Status: Not started

Current Phase: Planning

Carryover 2022-2023 : \$ -

New Request 2023-2024: \$75,000

Total 2023-2024 Budget: \$75,000

Funding Sources: Water Operations

Financial Overview

WA23-0100 Water Treatment Plant Shop

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$75,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$75,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$75,000	\$0	\$0	\$0	\$0
TOTAL	\$75,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Water Project WA23-0200 Water Treatment Plant Filter Media Replacement and Underdrain Repair



WA23-0200

Water Treatment Plant Filter Media Replacement and Underdrain Repair

Life Budget: \$350,000

Project Status: Not started

Current Phase: Planning

Carryover 2022-2023 : \$ -

New Request 2023-2024: \$350,000

Total 2023-2024 Budget: \$350,000

Funding Sources: Water Operations

Financial Overview

WA23-0200 Water Treatment Plant Filter Media Repl & Under...

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$350,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$350,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
TOTAL	\$350,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Water Project WA24-0100 Rio Del Mar Water Main Upgrade



WA24-0100

Rio Del Mar Water Main Upgrade

Rio Del Mar Water Main Upgrade: Rio del Mar from West Carolyn to Rio Grande 6" AC 1,810 ft. Design scheduled to begin FY 2023-24 with construction occurring in FY 2024-25.

Projected Cost: \$405,000

Financial Overview

WA24-0100 Rio Del Mar Water Main Upgrade

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$0	\$45,000	\$360,000	\$0	\$0
ENTERPRISE FUND TOTAL	\$0	\$45,000	\$360,000	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$0	\$45,000	\$360,000	\$0	\$0
TOTAL	\$0	\$45,000	\$360,000	\$0	\$0

FY 2024-28 Capital Improvement Program

Water Project WA24-0200 North Kelly Road Water Main



WA24-0200

North Kelly Road Water Main

North Kelly Road - 510 LF of 2" Water Main Upgrade. Scheduled to begin FY 2025-26.

Projected Cost: \$145,000

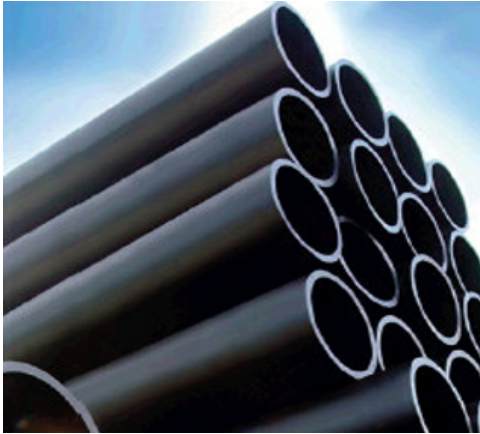
Financial Overview

WA24-0200 North Kelly Road Water Main Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$0	\$0	\$145,000	\$0	\$0
ENTERPRISE FUND TOTAL	\$0	\$0	\$145,000	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$0	\$0	\$145,000	\$0	\$0
TOTAL	\$0	\$0	\$145,000	\$0	\$0

FY 2024-28 Capital Improvement Program

Water Project WA25-0100 Hanna Drive Water Main Replacement



WA25-0100

Hanna Drive Water Main Replacement

Hanna Drive Water Main Replacement - 10" Ductile Iron replacement between Commerce Blvd and cul-de-sac identified by MUD and the Water Master Plan as a priority. Approx. 1,825 LF. Scheduled to begin FY 2026-27.

Projected Cost: \$550,000

Financial Overview

WA25-0100 Hanna Drive Water Main Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$0	\$0	\$0	\$550,000	\$0
ENTERPRISE FUND TOTAL	\$0	\$0	\$0	\$550,000	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL					
TOTAL	\$0	\$0	\$0	\$550,000	\$0

FY 2024-28 Capital Improvement Program

Water Project WA26-0100 Hanna Drive Water Main Replacement



WA26-0100

Northampton Water Main Replacement

Northampton Drive Water Main Replacement - Northampton Drive between San Marco Way and Danrose Drive – 2,890 LF of 6” with 8”, identified by MUD and the Water Master Plan. Scheduled to begin FY 2027-28.

Projected Cost: \$650,000

Financial Overview

WA26-0100 Northampton Water Main Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$0	\$0	\$0	\$0	\$650,000
ENTERPRISE FUND TOTAL	\$0	\$0	\$0	\$0	\$650,000
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$0	\$0	\$0	\$0	\$650,000
TOTAL	\$0	\$0	\$0	\$0	\$650,000

Capital Projects

Wastewater Enterprise Projects - Wastewater CIP Fund 560

Wastewater Capital Improvement Projects

The wastewater capital improvement plan creates the framework for acquisition, expansion, development, and rehabilitation of wastewater infrastructure. To view individual project detail, please click on project name or picture.

WW16-0300 SCADA Improvements



Project Description: Supervisory, Control and Data Acquisition System (SCADA) upgrades. Used to monitor and control a plant and/or equipment. Approved in FY 2015-16.

Life Budget: \$500,000
Project Status: On hold
Current Phase: Planning
Carryover 2022-2023 as of 3/30/23: \$466,678
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$466,678

Funding Sources: Water Operations and Wastewater Operations

WW20-0100 SS4 Broadway Sewer Rehab, Crawford to Donaldson

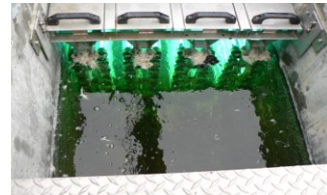


Project Description: Upsize existing sewer main on Broadway between Crawford and Donaldson. Approved in FY 2020-2021.

Life Budget: \$700,000
Project Status: On schedule
Current Phase: Design
Carryover 2022-2023 as of 3/30/23: \$700,000
New Request 2023-2024: \$ -
Total 2023-2024 Budget: \$700,000

Funding Sources: Wastewater Capacity

WW22-0100 UV Disinfection



Project Description: UV Disinfection replacement at Water Reclamation Facility. Approved in FY 2021-22.

Life Budget: \$50,000
Project Status: On hold
Current Phase: Planning
Carryover 2022-2023 as of 3/30/23: \$50,000
New Request 2023-2024: \$450,000
Total 2023-2024 Budget: \$500,000

Funding Sources: Wastewater Operations

WW22-0200 Blower Replacement



Project Description: Water Reclamation Facility process blower replacement. Approved in FY 2021-22.

Life Budget: \$500,000
Project Status: On hold
Current Phase: Planning
Carryover 2022-2023: \$500,000
New Request 2023-2024: \$ -
Total 2023-2024 Budget:
\$500,000

Funding Sources: Wastewater Operations

FY 2024-28 Capital Improvement Program

Wastewater Project WW16-0300 SCADA Improvements



WW16-0300

SCADA Improvements

Supervisory, Control and Data Acquisition System (SCADA) upgrades. SCADA is utilized to monitor and control a plant and/or equipment. This project will provide upgrades to both the Water and Wastewater systems.

Life Budget: \$500,000

Project Status: On hold

Current Phase: Planning

Carryover 2022-2023 as of 3/30/23: \$466,678

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$466,678

Funding Sources: Water Operations and Wastewater Operations

Financial Overview

WW16-0300 SCADA

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WATER OPERATIONS	\$250,000	\$0	\$0	\$0	\$0
WASTEWATER OPERATIONS	\$216,678	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$466,678	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$466,678	\$0	\$0	\$0	\$0
TOTAL	\$466,678	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Wastewater Project WW20-0100 SS4 Broadway Sewer Rehab-Crawford to Donaldson



WW20-0100

SS4 Broadway Sewer Rehab-Crawford to Donaldson

Upsize the existing sewer main on Broadway between Crawford and Donaldson

Life Budget: \$700,000

Project Status: On schedule

Current Phase: Design

Carryover 2022-2023 as of 3/30/23: \$700,000

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$700,000

Funding Sources: Wastewater Capacity

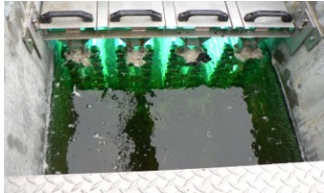
Financial Overview

WW20-0100 SS4 Broadway Sewer Rehab - Crawford to Donaldson

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WASTEWATER CAPACITY FEES	\$700,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$700,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$700,000	\$0	\$0	\$0	\$0
TOTAL	\$700,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Wastewater Project WW22-0100 UV Disinfection



WW22-0100

UV Disinfection

Life Budget: \$50,000

Project Status: On hold

Current Phase: Planning

Carryover 2022-2023 as of 3/30/23: \$50,000

New Request 2023-2024: \$ 450,000

Total 2023-2024 Budget: \$500,000

Funding Sources: Wastewater Operations

Financial Overview

WW22-0100 UV Disinfection

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WASTEWATER OPERATIONS	\$500,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$500,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$500,000	\$0	\$0	\$0	\$0
TOTAL	\$500,000	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Wastewater Project WW22-0200 Blower Replacement



WW22-0200

Blower Replacement

Life Budget: \$500,000
 Project Status: On hold
 Current Phase: Planning
 Carryover 2022-2023: \$500,000
 New Request 2023-2024: \$ -
 Total 2023-2024 Budget: \$500,000

Funding Sources: Wastewater Operations

Financial Overview

WW22-0200 Blower Replacement

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WASTEWATER OPERATIONS	\$500,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$500,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$500,000	\$0	\$0	\$0	\$0
TOTAL	\$500,000	\$0	\$0	\$0	\$0

Capital Projects

Recycled Water Enterprise Projects - Recycled Water CIP Fund 590

Recycled Water Capital Improvement Projects

The recycled water capital improvement plan creates the framework for acquisition, expansion, development, and rehabilitation of recycled water infrastructure. To view individual project detail, please click on project name or picture.

RW17-0100 Recycled Water System Expansion



Project Description: Expanding recycled water main to Community Parks 1 and 2, Little League, and the Industrial Park. Approved in FY 2016-17.

Life Budget: \$3,242,848
Project Status: In progress
Current Phase: Construction
Carryover 2022-2023 :
\$3,223,628
New Request 2023-2024: \$ -
Total 2023-2024 Budget:
\$3,223,628

Funding Sources: Napa County ARPA grant, Northbay Water Reuse Authority Grant, Water Operations, and Zero Water Footprint

RW23-0100 Recycled Water Refill Stations



Project Description: Add additional self service recycled water stations at various locations. New for FY 2023-24.

Life Budget: \$120,000
Project Status: Not started
Current Phase: Planning
Carryover 2022-2023 : \$ -
New Request 2023-2024:
\$120,000
Total 2023-2024 Budget:
\$120,000

Funding Sources: Recycled Water Operations

FY 2024-28 Capital Improvement Program

Recycled Water Project RW17-0100 Recycled Water Expansion



RW17-0100

Recycled Water Expansion

Formerly RW3 Benton Way and RW2 Spikerush. These projects are combined to become one Recycled Water Expansion Project.

Expanding recycled water main to Community Parks 1 and 2 (Benton Way and Spikerush), Little League (Lombard and Hess Drive) and the Industrial Park (Devlin, Tower and South Kelly Road).

Life Budget: \$3,242,848

Project Status: In progress

Current Phase: Construction

Carryover 2022-2023 : \$3,223,628

New Request 2023-2024: \$ -

Total 2023-2024 Budget: \$3,223,628

Funding Sources: Napa County ARPA grant, Northbay Water Reuse Authority Grant, Water Operations, and Zero Water Footprint

Financial Overview

RW17-0100 Recycled Water Expansion Project

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$1,642,619	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,642,619	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND					
ZERO WATER FOOTPRINT					
(370) ZERO WATER FOOTPRINT	\$663,500	\$0	\$0	\$0	\$0
ZERO WATER FOOTPRINT TOTAL	\$663,500	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$663,500	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$2,306,119	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$917,509	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$917,509	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$917,509	\$0	\$0	\$0	\$0
TOTAL	\$3,223,628	\$0	\$0	\$0	\$0

FY 2024-28 Capital Improvement Program

Recycled Water Project RW23-0100 Recycled Water Refill Stations



RW23-0100

Recycled Water Refill Stations

Add additional self service recycled water stations at various locations.

Life Budget: \$120,000

Project Status: Not started

Current Phase: Planning

Carryover 2022-2023 : \$ -

New Request 2023-2024: \$120,000

Total 2023-2024 Budget: \$120,000

Funding Sources: Recycled Water Operations

Financial Overview

RW23-0100 Recycled Water Fill Stations

	2023 - 24 Budget	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(580) RECYCLED WATER OPERATIONS	\$120,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$120,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$120,000	\$0	\$0	\$0	\$0
TOTAL	\$120,000	\$0	\$0	\$0	\$0

FY 2023-24 Annual Budget

Appendix A - Resolutions Adopting Budget + Appropriations Limit

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RESOLUTION NO. 2023-45

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON APPROVING ADOPTION OF THE RECOMMENDED OPERATING BUDGET FOR FISCAL YEAR 2023-24

WHEREAS, the Finance Subcommittee and City Council reviewed the Fiscal Year 2023-24 Citywide Proposed Operating Budget on May 11th and May 16th, 2023, respectively, and provided direction for the Recommended Budget; and

WHEREAS, the estimated General Fund performance for Fiscal Year 2023-24 will result in \$122,257 in expected operating net income for the General Fund overall when including Developer Projects; and

WHEREAS, General Fund transfers out to Internal Service Funds in the amount of \$5,037,000 will reduce General Fund fund balance by the same amount for Fiscal Year 2023-24; and

WHEREAS, the City Manager has prepared a Recommended Fiscal Year 2023-24 Budget that incorporates the Council requested changes and provides for organizational adjustments and allocations of resources in a manner which aligns with available resources; and

WHEREAS, the City Council is required to adopt a Fiscal Year 2023-24 Budget before July 1, 2023.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of American Canyon hereby adopts the Recommended Citywide Budget for Fiscal Year 2023-24, as shown generally attached hereto and incorporated herein as Exhibits A, B, C, and D.

BE IT FURTHER RESOLVED that the City Council of the City of American Canyon authorize the City Manager to increase the appropriations for Fiscal Year 2023-24 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2022-23 but are expected to be expended in Fiscal Year 2023-24 consistent with the original purpose.

PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 6th day of June, 2023, by the following vote:

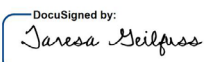
Ayes: Councilmember Mariam Aboudamous, Councilmember Mark Joseph, Councilmember David Oro, Vice Mayor Pierre Washington, Mayor Leon Garcia

Nays: None

Abstain: None

Absent: None


ATTEST:

DocuSigned by:

6693476838C94DC
Taresa Geilfuss, CMC, City Clerk

DocuSigned by:

8A18B3340DACA7C...
Leon Garcia, Mayor

APPROVED AS TO FORM:

DocuSigned by:

285D50133D93421...
William D. Ross, City Attorney

Appropriations Limit

State law requires the City to set an appropriation limit each fiscal year. The Appropriations Limitation, also known as the Gann Limit, was imposed by Propositions 4 and 111. It created a restriction on the amount of revenue which can be appropriated in any fiscal year. The law stipulates that the Limit is based on actual appropriations in the base year of 1978-79 and is increased annually using the growth of population and an inflation factor. Since the City was incorporated in 1992, it was necessary for the County of Napa to transfer a reasonable amount of its limit to the City which became the City's base year limit. An Agency has a choice of inflation factors. It may use either the growth in the California Per Capita Income or growth in the non-residential assessed valuation due to new construction within the city. Not all revenues are restricted by the Limit, only those which are referred to as "proceeds of taxes."

After the annual appropriations limit is calculated, the appropriations that are subject to the limit are determined. If the proceeds of taxes are greater than the appropriations limit, it will restrict the ability of the Agency to appropriate the taxes. That means that the Agency may not be able to spend the taxes and may in fact have to return taxes which have exceeded the limit. Under State laws, it is allowed for an Agency to carryover the excess and appropriate it the following year if possible. If the limit won't allow it, then the tax revenues must be returned to the taxpayers. There is an override option. If the voters approve an override to temporarily increase the limit, the City may appropriate the revenues and spend them. However, there is a four year time limit on the override.

FY 2023-24 Appropriation Limit

The fiscal year 2022-23 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 7.55% and the City population increase of 0.43%. These factors were provided by the State Department of Finance. Using these factors in the prescribed formula, it was found that the prior year limit increased by 8%.

When applying the increase to the prior year's limit and comparing it to the proceeds of taxes, it was found that the City is well below the limit for fiscal year 2022-23.

RESOLUTION NO. 2023-44

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2023-2024**

PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIII B of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition Four passed in November, 1979 and Proposition 111 in June, 1990 except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to said Article XIII B, and Section 7900 *et seq.* of the California Government Code, the City is required to set its appropriation limit for each fiscal year; and

WHEREAS, the City Manager has conducted the necessary analysis and calculations to determine the appropriations limit for fiscal year 2023-24, relying on the permanent fiscal year 1993-1994 limit approved by the voters on November 3, 1994, and the following two adjustment factors: *Change in Population*; and *Change in Per Capita Income*; and

WHEREAS, based on such calculations the City Manager has determined the said appropriation limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit;

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of American Canyon that:

1. The annual adjustment factors used to calculate the fiscal year 2023-2024 appropriations limit shall be the change in State Per Capita Income 4.44% and January 2023 City population -1.35%.
2. The new Appropriation Limit for Fiscal Year 2023-2024 shall be and is hereby set in the amount of \$23,142,393.
3. The fiscal year 2023-2024 Adopted Budget appropriations subject to the appropriation limit is \$20,402,038.

PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on 6th day of June, 2023, by the following vote:

AYES: Councilmember Mariam Aboudamous, Councilmember Mark Joseph, Councilmember David Oro, Vice Mayor Pierre Washington, Mayor Leon Garcia

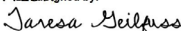
NOES: None


ABSTAIN: None

ABSENT: None

DocuSigned by:

 BA18B3340D6C47C
 Leon Garcia, Mayor

ATTEST:
 Signed by:

 669347683BC94DC
 Taresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:
 Signed by:

 285956109093421
 William D. Ross, City Attorney

Appendix B

Basis of Accounting & Classification of Funds

Governmental Fund Types Basis of Accounting

Modified Accrual basis of Accounting – All governmental funds share a common measurement focus and basis of accounting. Under the current financial resources measurement focus, the objective of the operating statement is to report near term inflows and outflows of spendable resources. To achieve this objective, the modified basis of accounting is used. This means that revenues are recognized when they are measurable and available to finance expenditures of the fiscal period. Revenues received as long as 60 days after the end of the fiscal year may be accrued.

The City records revenues received up to 60 days following the end of the fiscal year under the modified accrual basis of accounting. When revenues are considered immaterial, the cash basis of accounting is used. Expenditures are recorded when the liability is incurred. The City prepares its budget for governmental funds using the modified accrual basis of accounting.

Classification of Funds

Generally Accepted Accounting Principles or GAAP requires that governments segregate funds by fund type. Each fund type is explained below. The summary schedule of sources and uses of funds shows all the city's funds by fund type.

Governmental Fund Types

These funds account for general governmental functions which are generally tax supported. The five types of government funds are: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

General Fund

The General Fund is the chief operating fund and is used to account for activities which are not required to be accounted for in a separate fund and are traditionally associated with general government. Major revenues include property tax, sales tax, transient occupancy tax, franchise fees, licenses, permits, fines and forfeitures. This fund is used to finance core municipal services such as administration, law enforcement services, parks and recreation programs and activities, street maintenance and community development functions. The Fire Protection District is a subsidiary special district to the City and maintains its finances separately from the City. It has a Fire Operations Fund to account for its activities along with other funds which account for mitigation fees, grants, and for resources dedicated to procuring fire apparatus and special equipment.

Special Revenue Funds

These funds account for revenues that are raised for a specific purpose. Often there are legal restrictions and the use of a separate fund facilitates legal compliance reviews. For example, the City accounts for Gas Tax revenues in a special revenue fund. These revenues are received from the State of California who utilizes a number of formulas to allocate the City's share of State and County gasoline tax collections in accordance with the provisions of the State of California Streets and Highway Code. Revenues are disbursed by the State

based on population and must be used towards the maintenance and repair of City streets that serve as State and County thoroughfares.

Another special revenue fund is the Measure A Fund which accounts for the City's share of a half cent County wide tax measure approved by the voters in 1998 to pay for the Napa Flood Control Project and related flood control measures implemented by cities throughout the County of Napa. This revenue is legally restricted.

Debt Service Fund Types

Debt Service funds are used to account for the accumulation of resources for, and the payment of general long term debt principal and interest. Debt service funds are not required but are permitted to be used. The City has two separate debt service funds to account for debt activity which is the City Hall Lease, and Engie Project Energy Efficiency Debt Service Funds.

Capital Improvement Project Fund Types

Capital project funds or CIP funds are used to account for major capital acquisition and capital improvement construction projects. These types of funds are permitted by GAAP but not required. The City accounts for general governmental capital projects in one CIP fund.

The City has established separate funds to account for development impact fees which are charged to compensate for new development demands on public resources. These fees are used to fund the construction of infrastructure capital improvement projects such as parks, traffic mitigation projects, and civic facilities.

Permanent Fund Types

Permanent funds are used to account for permanent endowments created when a donor stipulates that the principal amount of a contribution must be invested and preserved but earnings on amounts invested can be used for some public purpose. The City currently has no permanent funds.

Proprietary Fund Types Basis of Accounting

There are two types of proprietary funds: Enterprise funds and Internal Service Funds. These funds have a different objective than governmental funds and use a different measurement focus and basis of accounting. Proprietary fund types use the full accrual basis of accounting which records liabilities when incurred and revenues when earned.

The economic resources measurement focus used by proprietary funds measures the change in net assets. They were designed to answer the question "What transactions and events have increased or decreased the fund's total economic resources?" Net assets are used as a practical measure of economic resources.

Key differences between the governmental fund type current financial resources measurement focus and the economic resources measurement focus is that in the latter, the operating statements do not record the issuance of debt, debt service principal payments, or capital outlay. As a result of these transactions, there is no change in economic resources so they are not recorded in proprietary fund types.

Enterprise Funds — may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also requires the use of an enterprise fund for certain activities related to debt, legal requirements to recover costs or based on a government agency's policy decision to recover costs.

The City operates water, wastewater, and recycled water facilities and accounts for their operations using enterprise funds. Their budgets are prepared using the full accrual basis of accounting except that capital expenses are budgeted as an expense. Under GAAP, these expenses are reclassified as fixed assets.

Internal Service Funds - are not required by GAAP but are permitted. They are used to improve the management of resources and generally provide goods or services to departments or agencies of the same government on a cost reimbursement basis. They facilitate accounting and cost allocations of certain internal services like fleet operations, building maintenance, information technology, or legal services. User charges are computed and charged out to other departments in the government agency that use their services.

Appendix C

Fund Information

Funds

General Fund

- 100 | General Fund
- 105 | Developer Projects

Special Revenue Funds

- 210 | Storm Drain / Measure A
- 211 | Measure T / Half Cent Gas Tax
- 212 | Gas Tax / Road Maintenance
- 213 | Gas Tax RMRA
- 215 | CalHome Program
- 216 | CDBG - Rehab Loan Program
- 217 | HOME Program
- 218 | State Supplemental Law Enforcement (COPS)
- 220 | BEGIN Program
- 226 | TFCA Grant
- 230 | State Grants
- 240 | Federal Grants
- 252 | Newell Open Space Preserve
- 254 | LaVigne Open Space Maintenance
- 261 | LLAD Zone 1 - LaVigne
- 262 | LLAD Zone 2 - Vintage Ranch
- 263 | LLAD Zone 3 - Napa Junction
- 275 | General Plan Update Fee Fund
- 280 | Cannabis Fund
- 281 | Community Facilities District Fund
- 282 | Legal Settlement

Capital Projects Funds

- 310 | Parks Impact Fee Fund
- 320 | Traffic Impact Fee Fund
- 330 | Civic Impact Fee Fund
- 340 | Affordable Housing
- 350 | Capital Projects
- 360 | American Canyon Road East Assessment District
- 370 | Zero Water Footprint
- 380 | Utility Undergrounding

Debt Service Funds

- 420 | City Hall
- 440 | Engie Energy Efficiency Equipment

Enterprise Funds

- 510 | Water Operations
- 515 | Water Debt Service Fund
- 520 | Water Capacity Fee Fund
- 530 | Water Construction In Progress
- 540 | Wastewater Operations
- 545 | Wastewater Debt Service Fund
- 550 | Wastewater Capacity Fee Fund
- 560 | Wastewater Construction In Progress
- 570 | Wastewater Capital Reserve
- 580 | Recycled Water Operations
- 590 | Recycled Water Construction In Progress

Internal Service Funds

- 651 | Building Maintenance
- 652 | Fleet
- 653 | Information Technology
- 654 | Legal Services
- 655 | Parks Renovation and Replacement
- 656 | Streets Renovation and Replacement
- 657 | Civic Facilities Renovation and Replacement
- 658 | Public Safety Building Renovation and Replacement
- 659 | Pension Stabilization

Fiduciary Funds

- 601 | LaVigne Assessment District
- 602 | American Canyon Road East Assessment District
- 603 | Green Island Road Community Facilities District
- 610 | Tourism Improvement District

Departments & Divisions

10 | Administration Department

110 | City Council
120 | City Manager
130 | City Clerk
140 | City Attorney
150 | Human Resources
160 | Risk Management
620 | Economic Development
630 | Housing Services
760 | Communications

20 | Finance Department

210 | Finance
220 | Information Systems
230 | Utility Billing

30 | Police Department

310 | Police / Sheriff

40 | Maintenance & Utilities Department

510 | Maintenance & Utilities Administration
530 | Fleet Operations
535 | Building Maintenance
540 | Parks Maintenance
560 | Water Treatment Plant
565 | Water Distribution
570 | Wastewater Treatment Plant
575 | Wastewater Collections
580 | Wastewater Storm Water Quality
585 | Wastewater Environmental Compliance
590 | Recycled Water

50 | Public Works Department

510 | Public Works Administration
515 | Capital Projects Administration
520 | Streets and Roads
525 | Storm Drain / Measure A
650 | City Engineer

60 | Community Development Department

610 | Planning
630 | Housing Services
640 | Building and Safety
660 | Developer Projects

70 | Parks & Recreation Department

710 | Parks & Recreation Administration
720 | Recreation Programs
730 | Aquatic Programs
740 | Adult Activity Center Programs
770 | Facility Rentals
780 | Open Space
790 | Community Events

85 | Other Departments

410 | Parks and Open Space
430 | Lighting and Landscape District
450 | Capital Projects
460 | Community Facility District

80 | Non-Departmental

810 | Non-Departmental
830 | Debt Service
960 | American Rescue Plan Act
961 | American Rescue Plan Act - Water Arrearage
962 | American Rescue Plan Act - Wastewater Arrearage

90 | Fiduciary

950 | Fiduciary

Fund Descriptions

General Fund

General Fund — Accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Developer Projects — Accounts for the development community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City to ensure they are safe, reliable, and maintainable.

Special Revenue Funds

Measure A / Storm Drain — Accounts for the proceeds and expenditures of a special half cent sales taxes approved by the voters in 1998. The tax sunsets in 2018.

Measure T — Accounts for the voter approved half cent sales tax for the maintenance, reconstruction, and/or rehabilitation of streets, roads and transportation infrastructure within the public right-of-way including but not limited to: sidewalks, curb and gutters, curb ramps, lighting, traffic, signage, striping, and local roadway drainage.

Gas Tax — Highway Users Tax Account (HUTA) — Accounts for proceeds and expenditures of excise taxes on gasoline and diesel revenue received within the city limits under the California Streets and Highways Code. This fund must be restricted for related streets construction, improvement and maintenance purposes.

Gas Tax — Road Maintenance and Rehabilitation Account (RMRA) — Accounts for proceeds from the per gallon excise taxes on gasoline and diesel fuel and registration taxes on motor vehicles due to the passing of SB1 or the Road Repair and Accountability Act of 2017. This fund must be restricted for certain streets rehabilitation purposes.

CalHome — Accounts for loans made to qualified applicants to enable low and very low income households to become or remain homeowners.

Community Development Block Grant (CDBG) Loan Repayment — Accounts for housing rehabilitation loans made to qualified applicants with Federal Community Development Block Grant monies.

HOME — Accounts for first time homebuyer down payment assistance program and owner occupied housing rehabilitation assistance program.

State Supplemental Law Enforcement — Accounts for revenue granted from the state General Fund for Citizen Option for Public Safety (COPS) program to provide supplemental public safety services for front line law enforcement including anti-gang, community crime prevention and juvenile justice programs.

Building Equity and Growth in Neighborhoods (BEGIN) — Accounts for revenue granted from the California Department of Housing and Community Development to reduce local regulatory barriers to affordable homeownership housing and provide down-payment assistance loans to qualify first-time low and moderate-income homebuyers.

TFCA, State, and Federal Grants — Accounts for revenue granted to fund specific projects and programs.

Newell Open Space — Accounts for the costs to maintain open space at the Newell Open Space.

LaVigne Open Space — Accounts for the costs to maintain open space at the La Vigne Open Space.

Lighting and Landscaping Assessment District — Accounts for Lighting and Landscaping Assessment District activities to maintain the LaVigne, Vintage Ranch and Napa Junction Mixed Use neighborhood street lights, safety lighting, parks, street medians, street tree trimming and graffiti removal through tax assessments to benefiting property owners.

General Plan Update Fee - Accounts for fees collected for the purpose of updating the City's general plan to meet the demand of new development.

Cannabis — Accounts for Developer Deposits and fees. This revenue reimburses the City for costs associated with reviewing proposals for Commercial Cannabis Business Permit and Conditional Use Permit applications.

Communities Facilities District— This is a new fund starting FY 2019-20. Approved by a two-thirds vote of qualified electors in compliance with the provisions of the Mello-Roos Community Facilities Act of 1982, the Community Facilities District (CFD) Fund is financing capital improvements for Green Island Road through bond issuance and will account for debt service and maintenance expenses of the Green Island Road CFD through assessments levied on commercial property owners' annual property tax bill.

Legal Settlement - Accounts for legal settlements to be used for specific purposes or projects.

Capital Projects Funds

Park Improvement — Accounts for impact fees collected by new development to be used for adding new parks, park improvements, and recreation facilities.

Traffic Impact Fee — Accounts for impact fees collected by new development to be used for street improvements.

Civic Facilities Impact Fee — Accounts for impact fees collected by new development used for Civic Facilities improvement projects.

Affordable Housing — Accounts for fees collected from developers in lieu of providing affordable housing services.

Capital Projects — Accounts for funds that the city desires to commit to capital projects.

American Canyon Road East Assessment District -- Accounts for capital assets construction performed for the benefit of American Canyon Road East Assessment District and is funded by that Fiduciary Fund.

Zero Water Foot Print — Accounts for mitigation monies collected to offset new water demand associated with development projects.

Utility Underground Fund -- Accounts for fees collected from developers in lieu of providing undergrounding of utilities.

Debt Service Funds

City Hall Capital Lease -- Debt was issued to finance acquisition of an office building at 4381 Broadway and construction of tenant improvements to transform the building to a City Hall.

Engie Energy Efficiency Equipment Lease -- Debt was issued to finance energy efficiency improvements, such as solar panels, electric vehicle charging stations, and backup power generators.

Enterprise Funds

Water Operations — Accounts for operation and maintenance activities of the City's water treatment plant and distribution system.

Water Debt Service -- Accounts for debt issued related to the Water Enterprise.

Water Capacity —Accounts for capacity fees accumulated to pay for expansion of water infrastructure and facilities. This fund is consolidated with Water Operations Fund in the Comprehensive Annual Financial Report.

Water Construction In Progress (CIP) -- Accounts for the construction of capital assets for the benefit of the Water Enterprise. Assets are transferred to Water Operations upon completion.

Wastewater Operations — Accounts for operation and maintenance activities of the City's wastewater treatment plant and collection system.

Wastewater Capacity — Accounts for capacity fees accumulated to pay for additional wastewater infrastructure and facilities. This fund is consolidated with Wastewater Operations Fund in the Comprehensive Annual Financial Report.

Wastewater Construction In Progress (CIP) -- Accounts for the construction of capital assets for the benefit of the Wastewater Enterprise. Assets are transferred to Wastewater Operations upon completion.

Wastewater Capital Reserve -- Accounts for reserves required by debt financing agreements.

Recycled Water Operations — Accounts for operation and maintenance activities of the City's recycled water collection and distribution system.

Recycled Water Construction In Progress (CIP) -- Accounts for the construction of capital assets for the benefit of the Recycled Water Enterprise. Assets are transferred to Recycled Water Operations upon completion.

Internal Service Funds

Building Maintenance — Accounts for the maintenance of all city facilities including janitorial, security alarms, door locks and building related equipment.

Fleet — Accounts for the maintenance of services to City vehicles and equipment using City staff and contracting service out when necessary.

Information Technology — Accounts for the maintenance of services to City computer systems including the financial management system, utility billing system, and building permit software.

Legal Services -- Accounts for legal service costs that are outside of the City Attorney contract, which is accounted for in the General Fund.

Parks Renovation and Replacement -- Accounts for contributions to fund the renovation or replacement of City parks assets.

Streets Renovation and Replacement -- Accounts for contributions to fund the renovation or replacement of City streets assets.

Civic Facilities Renovation and Replacement -- Accounts for contributions to fund the renovation or replacement of City facilities assets.

Public Safety Building Renovation and Replacement -- Accounts for contributions to fund the renovation or major repairs related to the Public Safety Building.

Pension Stabilization -- Accounts for contributions to smooth out any potential spikes in employer required contributions related to pension costs.

Fiduciary Funds

LaVigne Assessment District — These assessment bonds were issued to finance water and sewer connection fees of the LaVigne Subdivision. The bonds are secured by special assessments levied against properties within the District.

American Canyon Road East Assessment District — These assessment bonds were issued to finance major street and road realignments and improvements of the American Canyon Road East. The bonds are secured by special assessments levied against properties within the District.

Green Island Road Community Facilities District - Approved by a two-thirds vote of qualified electors in compliance with the provisions of the Mello-Roos Community Facilities Act of 1982, the Community Facilities District (CFD) Fund is financing capital improvements for Green Island Road through bond issuance and will account for debt service and maintenance expenses of the Green Island Road CFD through assessments levied on commercial property owners' annual property tax bill.

Tourism Improvement District (TID) — Resolution 2010-23 approved by City Council on March 16, 2010 granting consent to the County of Napa to form the Napa Valley Tourism Business Improvement District (NVTID), which was approved on June 15, 2010 by Napa County Board of Supervisors. The City collects 2% district assessment on overnight stay accommodations. In accordance with the plan, 74% of the assessment is paid to Napa County to fund regional marketing efforts, 1% is retained by the City as a reimbursement for program administration costs and the 25% is deposited to the TID Fund to promote City of American Canyon businesses.

Appendix D

Timing of Revenues Received

Revenue Types	Monthly	Scheduled	Varies
Property Tax		Primary distributions December and May	
Sales Tax	75% of estimated allocations with quarterly reconciliation		
Transient Occupancy Tax (TOT)	Within 30 days of end of month		
Vehicle License Fee (VLF)	Local portion from registration fees suspended by the State in Fiscal year 2013-14	Paid with Property Tax in lieu of VLF distributions in December and May	
Grants			Generally based on request for reimbursement of eligible expenditures
Fees for Services and Permits			As services are needed
Business License Tax		Renewals sent in December & payments delinquent February 1st	

Revenue Types	Monthly	Scheduled	Varies
Water and Wastewater			
Single Family Residential	Billed monthly		
Multi-family & Mobile Home Parks	Billed monthly		
Non-Residential	Billed monthly		
Development Impact & Connection Fees			Generally as development permits are issues
Gas Tax Allocations	Distribution from State allocations		
Other General Fund, Enterprise Funds, and Special Funds Revenues			Varies depending on revenue types

Appendix E

Fiscal + Budgetary Policies from the Governance Protocol Handbook

Statement of Purpose

The purpose of the Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, City ordinances, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies provide guidelines to the administration and finance staff in planning and directing the City and Fire District's day-to-day financial affairs and in developing financial recommendations to the City Council which also sits as the ex officio Board of Directors for the American Canyon Fire Protection District. These policies set forth the basic framework for the overall fiscal management of the City and Fire District. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process.

These policies provide guidelines for evaluating both current activities and proposals for future programs. In short, these policies are designed to achieve, year in and year out, a balanced budget for the City of American Canyon as defined within this policy document. These policies represent long-standing principles, traditions and practices that will guide the City and Fire District and help maintain financial stability. An important aspect of the policies is the application of budget and fiscal policies in the context of a long-term financial approach. The scope of these policies span accounting, auditing, financial reporting, internal control, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, strategic plans and debt management.

The City Council, upon the recommendation of the Finance Committee, annually approves the Fiscal and Budgetary Policies, making recommendations regarding modifications to policies and for incorporating them into the budget process.

1. Basis of Accounting

Accounting in Accordance With GAAP

City and Fire District finances shall be accounted for in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other authoritative sources.

Organization of Accounts

The accounts of the City / Fire District shall be organized and operated to provide fiscal accountability and compliance with all legal restrictions. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

1. Governmental Fund Types. Governmental funds are used to account for a government's general government activities. The five governmental funds are General, Special Revenue, Debt Service, Capital Project, and Permanent. The financial accounting model for these funds focuses on resources available for spending, using a modified accrual basis of accounting in which revenues are generally recognized when they can be measured and are available to pay the liabilities of the current period, which is about sixty days following the end of the fiscal year. Expenditures are recognized when the liability is incurred.

2. Encumbrance Accounting. The City and Fire District will utilize encumbrance accounting for its Governmental fund types, under which purchase orders (P.O.'s), contracts and other commitments such as contracted sewer and water capacity, are recorded in order to reserve that portion of the applicable appropriation.

3. Proprietary Fund Types. Two funds, Enterprise and Internal Service Funds, are classified as Proprietary fund types. They are used to account for business type activities (Le., activities that receive a significant portion of their funding through user charges). The City uses Enterprise funds to account for its Water and Wastewater activities. Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the full accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Enterprise funds receive their revenues primarily through user charges for service. The Internal Service fund is commonly used to account for activities like a motor pool, central stores, printing services, etc. that are provided on a cost reimbursable basis to other departments within the government.

2. Operating Budget

Operating Budget

The operating budget is the City's annual financial operating plan. The budget process creates an opportunity for the City to dialogue with citizens regarding community goals and priorities and the level of services provided. It serves as a public document that can tout past accomplishments and promote communications between the citizens and the City Council. It should explain where the money to fund city operations comes from and where it goes. It can talk about major policy choices, tradeoffs, and recommendations. The City must carefully plan for its financial future to ensure that the inflow of resources will be adequate to meet its needs. The budget will help ensure adequate fiscal control in all funds.

Finance Committee Review

The City Manager and the Fire Chief will first review the Budget with the Finance Committee before submitting the annual budget to the full Council or Board of Directors. The Finance Committee shall be made up of the Mayor, Vice Mayor, Finance Director, City Manager, and when reviewing Fire Operations, the Fire Chief. Each Department Manager shall have an opportunity to meet with the Finance Committee prior to the budget being submitted to the City Council, to review Department goals, objectives, and budgetary priorities.

Budget Planning

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process should look forward by a three to five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City will recognize both short-term needs and objectives in relation to the long-term goals of the City. Accordingly the City will conduct an annual "mid-year" review that will cover various economic factors (i.e. State and National trends) influencing the budget as well as micro economic factors such as the impact of new development in the City. The mid-year review will establish goals and objectives for the coming fiscal year budget and make adjustments to the current year's budget to reflect new conditions.

Fund Structure

An annual budget shall be prepared for the General, Debt Service, Special Revenue, Capital Projects, Enterprise and other funds as established by the City Council.

1. Basis of Budget. All operating budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other authoritative sources. A budget for depreciation is included in the Proprietary funds and Governmental funds to comply with GASB Statement No. 34.

Capital Projects funds are project length budgets. Revenues are included in the budget (normally through "transfers") in the year they are expected to become measurable and available. Expenditures are included in

the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget. Once adopted, Capital Improvements budgets are encumbered into future years.

2. Legal Level of Control (LLC). This is the level which management, without prior City Council approval, loses the ability to reapply budgeted resources from one use to another and is known as the budget's "legal level of control." At the Fund level, the LLC is the Chief Administrative Officer, as established by Ordinance, Resolution or Minute Order. Within a fund, the City has a number of levels of detail in the operating budgets — the fund, department, division, object and the line item within the fund.

a. Example:

- i. Fund — General Fund
- ii. Department — Public Safety
- iii. Division — Police
- iv. Object — Salaries, Other Pay and Benefits
- v. Line Item — Regular Salaries

b. In the above example, Department Managers may not exceed budget allocations at the Division level without Chief Administrative Officer approval.

c. Only the City Council may move resources from one fund to another.

3. Line Item. The City's automated financial system can accommodate a robust "Program Budget" format and the City will start moving in that direction.

4. Program Budget. As staff resources are available, the City will develop a program budget that represents the expenditure activity within a department by the program(s) each Department is responsible for executing. The plan is for each program budget section within a Department to list out the intended results of the program for the coming year and detail what the total cost of each program is in at least three areas:

a. **Area 1.** Department Description. The Department description will include the City Council's approved Mission and Goals for the Department and a summary of total Department Cost.

b. **Area 2.** Will describe each program area of the Department.

i. Each Program (i.e. Fire Suppression, Code Enforcement, City Clerk Imaging, etc.) will detail the program, number of personnel and its intended results, proposed changes if any from the previous year, and three to four key indicators of performance related to the program. Program area components will be listed as:

- Labor

* Salary

* Benefits:

• Retirement

• Medical

• Other

* Other

Total Labor

- Operational and Maintenance (O&M)

* Energy

* Supplies

* Equipment

Total O&M

c. **Area 3.** Non-CIP Purchases

Identify Available Funds

The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning fund balances, sources of funds, uses of funds, and estimated remaining funds at budget year end. Additionally, the format will provide two years of budget history. The Program Budget will also provide the estimated current year-end and the proposed budget.

Interfund Transfers

A summary showing the net budget totals will be shown, as well as gross budget totals, in order to prevent the “double counting” of revenues and expenditures. Net budget totals are derived by subtracting interfund transfers from the gross budget totals.

Periodic Reports

The City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

Self Sufficient Enterprise Funds

Enterprise operations and Special Revenue Funds, including the Fire District, shall be totally self sufficient and will solely operate on revenues dedicated to the Funds mission.

Administrative Cost Reimbursement

The General Fund shall be reimbursed for administrative costs by all Enterprise, Special Revenue and other non-General Fund budgets. Documentation to support the transfer shall be presented to City Council during the budget process.

Appropriations Lapse

Annual Appropriations lapse at year end. Items purchased through the formal purchase order system or Capital Improvement Program may be carried over by the Finance Department into the next fiscal year. The Finance Director will be responsible for setting aside sufficient funds so as not to overstate available reserves/revenues to complete a purchase.

Preparation (Line Item or Program Budget)

The budget is to be prepared as provided by Ordinance or Resolution with the cooperation of all City Departments.

1. Proposed Budget. As provided by Ordinance or Resolution, the Chief Administrative Officer shall submit to the City Council or Board of Directors, a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Ideally the budget will be presented to the City Council or Board of Directors by May of each year. The budget is to be adopted prior to July 1 each year. In order to achieve this objective, the City Council/Board of Directors shall adopt a budget calendar. Members of the City Council and City Staff will modify their personal calendars to achieve the objectives of the adopted calendar.

- a. Regardless of the budget format (Program or Line Item) the budget, at a minimum, shall include four basic segments for review and evaluation: (1) personnel costs,
(2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and
(4) revenues.
- b. The budget review process shall include City Council/Board of Directors participation in the development of each of the four segments of the proposed budget.
- c. The budget process will allow the opportunity for the City Council/Board of Directors to address policy and fiscal issues.
- d. A copy of the proposed budget shall be filed with the City Clerk when it is submitted to the City Council.

2. Modified Incremental Approach. The operating budget for the prior year shall serve as the starting point for budget estimates adjusting for the San Francisco/Oakland Consumer Price Index and any contractual

obligations that would increase or decrease the previous year's budget totals. Increases or decreases over the base budget shall be detailed in supporting documents on forms provided by the Finance Department. Detail supporting sheets shall be prepared for each object series by the Department requesting modifications to the Incremental Budget, or as provided for by Ordinance or Resolution.

3. Adoption. Upon the presentation of a proposed budget document, the City Council/Board of Directors, shall call and publicize a public hearing. The City Council shall subsequently adopt by Resolution such budget, as it may have been amended, as the City's/Fire District's Annual Budget, effective for the fiscal year beginning July 1. If the City Council/Board of Directors takes no action to adopt their respective budgets on or prior to July 1, twenty-five (25%) of the budget, as submitted per adopted Ordinance or Resolution, is deemed to have been adopted by either the City Council, and/or Board of Directors until such time as it is finally amended by the City Council and/or Board of Directors.

4. Budget Evaluation and Awards Program. The annual budget shall be submitted to the California Society of Municipal Financial Officers or Governmental Finance Officers Association for evaluation and consideration of a Budget Presentation Award.

Balanced Budget

The budget shall be balanced using a combination of current revenues and available funds. In principal, current year operating expenses shall be funded with current year generated revenues. A Proprietary Fund with outstanding revenue bonds shall not use debt proceeds to balance its operating budget. No budget shall be adopted unless the total of estimated revenues and available fund balance or resources is equal to or in excess of appropriations.

Reporting

Periodic financial reports shall be prepared to enable the Department Managers to manage their budgets and to enable monitoring and control of the budget. A quarterly to mid-year budget review shall be presented to City Council in sufficient detail to allow decision making.

Control

Operating Expenditure Control is addressed in Section 5 of these Policies.

Contingent Appropriation

As part of the budget, an adequate contingent appropriation of no less than 1% of the total expenditure appropriations in of the water, wastewater and City general operating funds will be established. This contingent appropriation, titled "Unappropriated Contingency," will be disbursed only by transfer to a departmental appropriation within that fund. Transfers from this contingency shall be authorized by the City Council. A contingent appropriation will be established except when fiscal constraints do not allow such an appropriation, as authorized by the City Council.

3. Reserves / Unallocated Funds

Operating Reserves in Fund Balances

The City/Fire District shall use reserves, as appropriate, in each operating fund to pay expenditures caused by unforeseen emergencies or shortfalls caused by revenue declines, extraordinary opportunities to increase efficiency or add value and to eliminate any short-term borrowing for cash flow purposes. Unallocated reserves will be maintained as detailed below except when prior year revenues do not reach estimated projections or when the Governor declares a fiscal emergency.

City General Fund Reserve

Each July 1, City shall establish a General Fund Reserve in the amount of 25% of the final budget for the fiscal year just concluded. In the event this reserve requirement is not met, the reserve shall grow by a minimum of 3% of the total salary of the General Fund until it reaches 25% of the operating annual budget of the General Fund. The City General Fund Reserve shall only be used in the event the City experiences a 10%

reduction in discretionary general fund revenue (Fund 100-Department 80-Division 810) compared to the prior Fiscal Year or in the event of a declared emergency as defined by Municipal Code 2.48.020.

Fire District General Fund Reserve

Beginning July 1, 2009, an initial Fire District General Fund reserve of 10% of fiscal year 2005 expenditures will be established. Thereafter, each July 1st, the reserve will grow by a minimum of 3% of the total salary of the Fire District General Fund until it reaches 20% of the Fire District's General Fund's annual operating budget. Unallocated reserves will not be used to support longterm, on-going operating expenditures unless they exceed the recommended reserve.

Capital Projects Reserve

Each July 1, City shall establish a Capital Projects Reserve in the amount of \$2 million. In the event this reserve requirement is not met, the reserve shall grow by a minimum of \$100,000 each year until it reaches \$2 million. The Capital Projects Reserve will only be used for capital projects consistent with the City's strategic goals. This reserve shall be assigned in the General Fund.

Economic Development Reserve

Each July 1, the City shall establish an Economic Development Reserve in the amount of \$1 million. Use of the Economic Development Reserve will be used to further the City's adopted Economic Development program and to foster Council's strategic goal of attracting and expanding diverse business and employment opportunities or any additional strategic economic development goals established by Council action. This reserve shall be assigned in the General Fund.

Fund Balances Used For Capital Projects

Reserves within Capital Projects funds will be used for one time capital expenditures only if:

1. There are surplus balances remaining after a reserve or fund allocation is made; or
2. The City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources. Specific Appropriation By City Council / Board of Directors With the exception of the annual 1% contingency provided for in Section 3 Contingencies and Appropriations, if fund balances are used to support one time capital and one time non-operating expenditures, the funds must be specifically appropriated by the City Council.

Capital and Debt Service Funds

Monies in the Capital Projects Funds will be expended in accordance with an approved budget. Interest income will be used to offset construction costs or interest expense on the debt issue. Reserves in the Debt Service Fund and Interest accounts will be maintained as required by outstanding bond indentures. Reduction of reserves for debt shall be done only with City Council approval after Council has conferred with the City's Financial Advisor, Bond Counsel and the City Manager to insure there is no violation of bond covenants.

Debt Coverage Ratios

Debt Coverage Ratios shall be maintained as specified by the bond covenants.

4. Revenue Management

Characteristics of the Revenue System

The City/District strives for the following optimum characteristics in its revenue system:

- 1. Simplicity and Certainty.** The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenue is collected according to budgets and plans.
- 2. Equity.** The City/District shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities, and customers.

3. Centralized Reporting. Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.

4. Review of Fees and Charges. The City/District shall review all fees and charges annually in order to match fees and charges with the cost of providing that service, except in cases where the social benefit impact outweighs the objective of full cost recovery (e.g. recreational programs, etc.)

5. Aggressive Collection Policy. The City/District shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The Finance Director may place a delinquent account on a re-payment plan prior to turning the account over for collection. Other receivables that are 120 days or greater shall be sent to collections. The Finance Director is authorized to “write-off” all non-collectible accounts and specify said action in the annual audit.

Non-Recurring Revenues

One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues will be used only for one-time expenditures such as capital needs.

Utility Rates

The City shall review and adopt utility rates annually, starting in 2007, that generate revenues required to cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital. This policy does not preclude drawing down cash balances to pay for debt service obligations, to retire bonded indebtedness or to undertake capital projects.

Interest Income

Interest earned from investment of available monies, whether pooled or not, may be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.

User-Based Fees and Service Charges

With respect to utility user charges, and impact fees associated with development, the direct and indirect costs of that service shall be offset wholly by a fee. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services. Full fee support shall be obtained from development application processing, compliance with CEQA and related development services.

Enterprise utilities and capital improvements for utilities shall be wholly offset by fees. However, from time to time, the Chief Administrative Officer may establish programs or certain procedures to place a delinquent account on a repayment program for delinquent utility charges. With respect to Special Revenue Funds and other City provided services (i.e. recreation programs), fees should partially offset services as deemed appropriate by the City Council/Board of Directors.

Intergovernmental Revenues/Grants

Grant revenues shall be spent for the purpose(s) intended. The City/District shall review grant match requirements and not rely on grants for the basic operating budget nor rely on one-time revenue sources.

Revenue Monitoring

Revenues actually received are to be regularly compared to the budgeted revenues and reported to the City Council quarterly.

Revenue Projections

The City shall project current year revenues based on the previous five year history and will update this projection annually. Each existing and potential revenue source shall be re-examined annually. Operating Revenues will be projected out five years for report at mid-year. Exception: In the event a new re-occurring land use or development will dramatically skew the projection history, then the Chief Administrative Officer is authorized to adjust the five year history “current year” revenue number to better reflect changed conditions.

5. Expenditure Control

Appropriations

The responsibility for budgetary control lies with the Department Manager. Department Managers may not approve expenditures that exceed monies available at the division level. Capital expenditures are approved by the City Council/Board of Directors on a per project basis.

Amendments to the Budget

The City Council may transfer any unencumbered appropriated balance or portion thereof from any office, department, to another at any time.

Authority to Amend Budget

1. Reserve for Future Allocation. The City Manager or Fire Chief may authorize transfers from within their “Legal Level of Control.” They must secure authorization from the City Council/Board of Directors to transfer money from one fund to another fund.

2. Reports to City Council/Board of Directors. Transfers from the Reserve for Future Allocation or transfers between divisions authorized by the Chief Administrative Officer shall be reported on a quarterly basis for review by the City Council/Board of Directors as part of the regular quarterly budget review.

Purchasing

All purchases shall be made in accordance with the Purchasing Ordinance and in compliance with Federal Law. All procurement activities involving the expenditure of federal funds must be conducted in compliance with the Procurement Standards codified in 2 C.F.R. § 200.317 through § 200-326 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds. The City will follow all applicable local, state, and federal procurement requirements when expending federal funds. Should the City have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law.

**APPROVAL REQUIREMENTS
PURCHASES OF SUPPLIES + EQUIPMENT + PROFESSIONAL SERVICES**

Threshold	Department Head	City Manager or Fire Chief	City Council / BOD
SUPPLIES + EQUIPMENT			
Less than \$5,000	✓	✓	
\$5,000 to \$25,000 <i>requires 3 informal proposals</i>	✓	✓	
Exceeding \$25,000 <i>requires 3 formal proposals</i>	✓	✓	X
SERVICES			
Less than \$10,000	✓		
\$10,000 to \$50,000 <i>requires 3 informal proposals</i>	✓	✓	
Exceeding \$50,000 <i>requires 3 formal proposals</i>	✓	✓	X

Petty Cash Reimbursement Limit = \$100 ☒ ✓ = Denotes Signature Approval ☒ X = Denotes Council Authorization

Prompt Payment

All invoices approved for payment by the proper City/Fire District authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that enables the City/Fire District to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City’s investable cash.

Mandatory Professional Services Review

In an effort to maintain the most up to date and competitive services, and effective with the adoption of the Fiscal Policies, the Finance Director shall establish a list of current and reoccurring professional services. Any such service that has not been competitively reviewed for more than three to five years, should be subject to a new RFQ/RFP process. The existing professional services providers will be encouraged to submit a proposal.

Expenditure Control Account (ECA)

Concurrent with the adoption of the Fiscal and Budget Policies, an “Expenditure Control Account” (ECA) was created for each Department. At the close of the fiscal year for each fund, 50% of the remaining unencumbered budget will be deposited into the Department’s ECA. The remaining balance, the other 50%, will be returned to the Fund Balance. The Department’s ECA may be used, upon review and approval of the

Finance Committee, to further the Department's goals and objectives. The allocation in the ECA cannot be used to pay reoccurring expenses but are designed to be one-time allocations to a particular need of the Department. One exception to this ECA policy, is that when prior year revenues do not reach estimated projections or when the Governor declares a fiscal emergency in accordance with the provisions of Proposition IA, allocations may be reduced or eliminated as recommended by the Finance Committee. In any event, at no time shall the expenditure control account for any department exceed 25% of the department's operating expenditures.

6. City Capital Improvement Program and the Capital Budget

Program Planning

The City shall develop and maintain a multi-year plan for capital improvements and make capital improvements in accordance with the approved plan. The Capital Improvements Program will be updated annually. The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The planning time frame for the CIP will normally be five years. The Planning Commission will review the CIP for consistency with the General Plan.

Budget Preparation

The Annual Capital Budget will be developed from the Capital Improvement Program. Capital project expenditures must be appropriated in the Annual Budget. A funding source/resource availability shall be presented to the City Council at the time a project is presented for funding. The City's Capital Budget is to be prepared annually in conjunction with the Operating Budget on a fiscal year basis to ensure that capital and operating needs are balanced against each other. Projects approved for funding from the Capital Improvements Program will be included in the Annual Budget.

Project Length Budget

A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget of an approved capital project shall automatically carry forward to the subsequent fiscal year until the project is completed.

Financing Programs

Alternative financing sources will be explored. Debt shall be used only to acquire major assets with expected lives which equal or exceed the average life of the debt issue, with the exception of costs of marketing and issuing the debt.

Reporting

Periodic financial reports shall be prepared to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor and control the authorized capital budget. Capital project status reports shall be presented to the City Council periodically.

Evaluation Criteria

Capital investments shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation, providing service to areas lacking service and improving services in areas with deficient services. Evaluation criteria for selecting which capital assets and projects to include for funding shall include the following:

- Mandatory projects
- Efficiency improvement
- Policy area projects
- Project's expected useful life
- Availability of state/federal grants
- Prior commitments
- Achieving stated economic development objectives
- Maintenance projects
- Project provides a new service
- Extent of usage
- Effect of project on operation and maintenance costs
- Elimination of hazards

General Rule for Inclusion in the Capital Budget

If the item is over \$50,000, has a “life” of over ten years, and requires more than two people to lift it, the item should be in the Capital Budget.

7. Accounting, Auditing, and Financial Reporting

Accounting

The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions within the budget. The Finance Director shall periodically determine whether or not the City should consider refinancing existing debt.

Auditing

1. Use of Audited Annual Comprehensive Financial Report (Annual Financial Report). The Finance Director, pursuant to Section 37208 of the Government Code, shall be responsible for preparing an audited Annual Comprehensive Financial Report.

2. Pursuant to Government Code Section 37208, payroll warrants and checks will not be audited bi-weekly by the legislative body prior to payment provided the City Council annually adopts a fiscal year budget and the Finance Department annually submits to the City Council an Annual Comprehensive Financial Report.

3. Receipts The Chief Administrative Officer is directed to submit amendments to the municipal code for adoption by the City Council/Board of Directors to require the City Finance Department to annually prepare an Annual Comprehensive Financial Report.

4. Qualifications of the Auditor. In conformance with state law, the City shall be audited annually by independent accountants (“auditor”). The CPA firm must demonstrate that it has staff to conduct the City’s audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of California.

5. Responsibility of Auditor to City Council and Finance Committee. The auditor is retained by and is accountable to the City Council/Board of Directors. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor’s report on the City’s financial statements shall be completed within 180 days of the City’s fiscal year end. The auditor shall prepare and review a management letter with the Finance Committee.

6. Contract with Auditor. The agreement between the independent auditor and the City/Fire District shall be in the form of a written contract. A time schedule for completion of the audit shall be included.

7. Scope of Audit. All general purpose statements, combining statements and individual fund and account group statements and schedules shall be subject to a full scope audit.

8. Selection of Auditor. Effective September 30, 2007, the City shall request proposals for audit services at least once every three to five years. The City shall select the auditor by May 31, of each year.

City Financial Reporting

1. External Reporting. As a part of the audit, the auditor shall assist with preparation of a written Annual Comprehensive Financial Report to be presented to the City Council. The Annual Comprehensive Financial Report shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officer’s Association (GFOA) or the California Society of Municipal Finance Officers (CSMFO) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget and Annual Comprehensive Financial Report shall be posted on the City website.

2. Availability of Reports. The annual comprehensive financial report shall be approved by the City Council and be made available to the elected officials, bond rating agencies, creditors and citizens.

3. Internal Reporting. The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.

4. GASB (Governmental Accounting Standards Board) Statement No. 75. In compliance with GASB Statement No. 75, provisions to account for retiree health benefits, the City and the Fire District are required to report the annual cost of retiree health benefits along with the unfunded actuarial accrued liabilities (the difference between the total obligation and any assets that have been set aside for financing the benefits).

The calculation must be redone every two years. The actuarial valuation includes the following assumptions:

- Turnover rate and retiree rate
- Medical care inflation
- Mortality
- Discount rate
- Benefit design
- Health care cost factors such as age, gender, family size, geographic area
- The promise to retirees
- Salary scale assumption
- Expected long-term (or short-term) rate of return on plan assets

Although there is no requirement that the City/Fire District actually fund the benefit cost, not doing so could have a significant impact on our credit rating, consequently, affecting the cost of issuing debt financing. GASB Statement No. 75 requires that a liability, called the net OPEB obligation, be recorded on the financial statements to the extent that the actual OPEB contribution is less than the annual OPEB cost. This liability, if not funded, could increase rapidly over time. The City established an irrevocable trust for OPEB contributions in FY 2008-09 and the Fire District is in the process of opening a trust for FY 2009-10. The City and the Fire District will pay, to the extent that resources are available, the annual required contribution, as designated in the actuarial report. City departments will contribute a proportional share to the fund.

8. Investments and Cash Management

Depository Bank

No later than June 30, 2012, a Depository Bank shall be recommended by the City Manager to the City Council for a three to five year period. A request for proposal (RFP) shall be used as the means of selecting a Depository Bank. The Depository Bank shall specifically outline safekeeping requirements and other policies and practices for the City.

Depositing of Funds

The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies. Investments and reporting shall strictly adhere to the City Council approved Investment Policies.

Investment Policy

All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal.

9. Asset Management

Fixed Assets and Inventory

A fixed asset of the City is defined as a purchase or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, or addition to existing land, buildings, etc. The cost or value of any such acquisitions, except for infrastructure assets, must be \$5,000 or more with an expected useful life greater than one year. The capitalization threshold for infrastructure assets including the Road and Storm Drain Systems Networks is \$50,000. Their estimated useful lives, for purposes of calculating depreciation expense are in the chart to the right.

ROAD SYSTEM NETWORK	YEARS
Pavement	40
Curbs and Gutters	50
Sidewalks	50
Medians	50
Traffic Signals	30
Street Lights	40
Bridges	75
Trails – Asphalt	40
Trails – Concrete	50
STORM DRAIN SYSTEM NETWORK	YEARS
Storm Drain Lines	75
Manholes	75
Catch Basins	75
Detention Basins	75

Maintenance of Physical Assets

The Finance Director will maintain the City’s physical assets at a level adequate to protect the City’s capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of fixed assets.

Operational Procedures Manual

Records shall be purged that do not meet these criteria and operational procedures shall be in accordance with a fixed asset records procedure manual approved by the Finance Committee.

Safeguarding of Assets

The City’s fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City’s fixed asset lies with the Department Manager in whose department the fixed asset is assigned.

Maintenance of Records

The Finance Department shall maintain the records of the City’s fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable.

Annual Inventory

An annual inventory of assets shall be performed by each department using guidelines established by the Finance Department. Such inventory shall be performed by the Department Head or the designated agent. The Department Manager shall use a detailed listing and shall be responsible for a complete review of assigned fixed assets. A signed inventory list shall be returned to the Finance Department.

10. Debt Management

Debt Issuance

The City/Fire District shall issue debt only as specifically approved by the City Council/Board of Directors and expenditure of such monies shall be in strict accordance with the designated purpose.

Issuance of Long-Term Debt

The issuance of long-term debt is limited to capital improvements or projects that cannot be financed from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements. The City/Fire District may use long-term debt financing when it can be determined that future citizens will receive a benefit from the improvement.

Payment of Debt

When the City/Fire District utilizes long-term debt financing it will ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to pay the debt; and financing the improvement over a period not greater than the useful life of the improvement.

Types of Debt - City

1. General Obligation Bonds (G.O.'s). General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of American Canyon.

2. Revenue Bonds (R.B.'s). Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s), to be funded by the bond issue.

3. Certificates of Participation (C.O.P.'s) or Lease Purchase Notes. Certificates of Participation or lease purchase notes may be used in order to fund capital assets. Debt service for C.O.P.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally C.O.P.'s shall be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.

4. Tax Anticipation Notes (T.A.N.'s). Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.

Method of Sale

The City may use a negotiated sale of bonds and certificates of participation, provided the total debt is less than \$20 million, unless some other method is specifically agreed to by Council/Board of Directors.

Financial Advisor

The Finance Committee may recommend to the City Council a financial advisor to oversee all aspects of any bond issue over \$10 million.

Analysis of Financing Alternatives

Staff and the Finance Committee shall explore and evaluate financing alternatives for capital acquisitions and construction projects.

Disclosure

Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City Staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.

Debt Structuring

The repayment schedule shall approximate level debt service unless operational matters dictate otherwise.

11. Internal Controls

Written Procedures

Wherever possible, written procedures shall be established and maintained by the Finance Director for all functions involving cash handling and/or accounting throughout the City. These procedures shall embrace the general concepts of fiscal responsibility set forth in this policy statement.

Department Manager Responsibilities

Each Department Manager is responsible to ensure that good internal controls are followed throughout the Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

12. Risk Management

Responsibility

The Director of Human Resources is responsible for the general risk liability insurance and the risk management function of the City. The Fire Chief is responsible for the general risk liability insurance and the risk management function of the Fire District. Recommendations for deductibles, limits of coverage, etc. shall be presented to the Finance Committee for review.

13. New City Development Projects

The City Council recognizes the need to periodically update its land use policies through use of various tools including, but not limited to, the periodic update of its General Plan Elements, adoption of Specific Plans, adoption of Sphere of Influence Boundaries, and related policy documents such as Master Plans or an Economic Development Strategic Plan. These various policy documents are designed to provide instruction as to how, when and under what conditions new development will occur in American Canyon.

Accordingly, the City Council desires to verify that new development and not the existing residents is paying its own way with respect to benefits and cost to the Community.

Staff is directed, following an initial environmental study, to determine whether or not a development project should utilize an Independent Fiscal Impact or a Facilities and Services Plan analysis. The development applicant will be responsible for paying for either analysis, and the City will select and retain the firm to undertake the work. The City Manager will keep a City Council approved list of firms that may do the subject work.

Fiscal Impact Analysis (FIA) Contents

The FIA will demonstrate at 50%, 75% and 100% of build out what the cost in terms of new services a development will use and what the corresponding revenue will be to the City. Based on the analysis, additional conditions of approval may be placed on the development including but not limited to creating a special district to off-set the new cost burden to the City and not its existing residents. The FIA assumes that the City's existing infrastructure can accommodate the new development project. An FIA will be required for new commercial and industrial projects seeking a Traffic Impact Fee discount.

Facilities and Services Plan (FSP)

In the event that a development could have extraordinary impacts on City services or the City infrastructure, a FSP will be required. The FSP will include a test to determine whether or not existing development fees are sufficient so as not to compromise the City's capacity to absorb the new development.

14. Role of the Finance Committee of City Council

The finance committee shall be made up of the Mayor and the Vice Mayor, the Finance Director, and the Chief Administrative Officer(s). The Finance Committee shall have responsibilities including:

1. Monitoring and recommending changes to the Investment Policy;

2. Managing the audit;
3. Overseeing of the City's Self Insurance Program;
4. Salary and Retirement Policy Review;
5. Employee Benefit Policy Review;
6. Make recommendations affecting these polices;
7. Review of Liability Insurance Coverages;
8. Quarterly Budget Review;
9. The City's Fiscal & Budget Policy Monitoring and Recommendations; and
10. Recommending the Retention of a Financial Advisor.

Appendix F

Glossary of Budgetary Terms

A

AB-1600 — The law which established limitations on the use of fees on new development; generally, a “nexus” must exist between the development and the proposed fee, and fee proceeds must be obligated for use within five years of their collection.

ABAG — Association of Bay Area Governments; this is a joint powers authority consisting of the local governments in the nine-county Bay Area.

Accounting System — The financial records and procedures that identify, record, classify, summarize and report information on the financial transactions, position and accountability for assets and liabilities of the city government.

Accrual Basis — Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

ADA — Americans with Disabilities Act is federal legislation passed in 1990 that prohibits discrimination against people with disabilities.

Ad Valorem Tax - A tax based on value (i.e. property tax).

Advance Refunding — A procedure by which an outstanding debt issue is eliminated from the municipality’s gross debt in advance of its natural maturity by issuing a new bond issue to call the existing debt. The proceeds from the new issue are used to purchase U.S. Treasury obligations to secure payments of interest and principal of the “refunded issue” until the outstanding issue is called.

AIP — Alternative Intake Project, a project to identify water storage solutions and long term options to improve reliability.

Allocated Costs — An expense charged by one department/division to another for services performed or expenditures of a general nature, which are charged to one main account and allocated to other departments/divisions by a specified formula.

Annual Comprehensive Financial Report (ACFR) — An annual report, audited by an independent auditor that reports the prior year financial transactions with a comparison to the budget.

Appropriation — An authorization to spend made by resolution of the City Council, which permits the City to incur obligations and spend funds as approved in the adopted budget. Appropriations are made at a Department or Capital Project level.

Appropriation Limit — State law (Proposition 4, 1979 and Proposition 111, 1990 added and amended Article XIII-B of the State Constitution) requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. The limit is based on appropriations only from proceeds of

taxes, as defined by the law, with certain exclusions. Guidelines were developed to define and implement the changes and establish the annual audit requirements. The limit amount can be increased each year by a formula that uses a combination of percent changes in Statewide Per Capita Income (PCI), City or County Population and Non-residential assessed valuation. The appropriation limit and annual growth factors used to calculate the limit is set by resolution when the annual budget is adopted. The appropriation limit can only be set one year at a time due to the annual State generated factors needed to set the limit.

Assessed Valuation — An annual value of real or personal property established by the County Assessor each January 1st, which is used to generate property taxes from the property tax rates. The property values were established by State Law in 1978 (Proposition 13) and can be adjusted by the County Assessor by either the Statewide Per Capita Income (PCI), the maximum annual increase of 2%, actual sales price, improvements and/or other adjustments allowed by State law.

Assessments — A levy made by the City or other public agencies against certain properties pay for all or part of the costs of a specific capital improvement or annual services that primarily benefits those properties. The City levies assessments for the lighting and landscaping district and for certain road improvements on American Canyon Road east of Highway 29.

Assets — Value credited to a fund, such as cash, inventory, property or accounts receivable.

Authorized Positions — The number of full time and permanent part time staff identified within a department, division or program measured on a full time equivalent (FTE) basis.

Available Balance — Working capital credited to fund that is not reserved for another purpose; excludes portion of fund balance which is not “liquid” in nature, such as loans receivable or fixed assets.

B

Balanced Budget — The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from the previous years, meet or exceed total budgeted uses of resources, including expenditures and transfers out to other funds.

Baseline Budget — Estimate of the funding level required to continue the existing level of service, including inflationary increases plus the impact of previous staffing and labor commitments.

Beginning/Ending (Unappropriated) Fund Balance — Unencumbered resources available in a fund from the prior/current fiscal year after payment of prior/current fiscal year expenditures/expenses. This is not necessarily cash on hand.

Benefits — Paid by the City to employees as conditions of employment. Examples include insurance and retirement benefits.

Bonds (Debt Instrument) — A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

Budget — A financial plan for a specific period of time, generally a fiscal year, identifies the estimated revenues and expenditures for municipal services.

Budget Amendment — An adjustment to the adopted budget by the City Council or the City Manager. Adjustments to budgets within departmental budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balance or new revenue sources or shifts between departments or capital improvement projects.

Budget Calendar — The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

Budget Message — A written explanation by the City Manager of the approved budget. The budget message explains principal budget and policy issues, and presents an overview of the City Manager’s budget

recommendations.

Budgetary Basis — This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: Generally Accepted Accounting Principles (GAAP), cash, or modified accrual basis.

C

CalOSHA — California Occupational Safety and Health Administration - State Division

CALPERS — The California Public Employees Retirement System provides retirement benefits for the employees of public agencies in the State of California.

Cannabis — A drug derived from the family of plants that includes hemp.

Capital Assets — Expenditures made to acquire, reconstruct, or construct a tangible object of a long-term character, which will continue to be held or used, such as land, buildings, machinery, furniture and other equipment. A capital (fixed) asset must be at least \$10,000 in cost and have an expected useful life expectancy of at least two years.

Capital Improvements/Expenditures — Buildings, structures, or attachments to land such as sidewalks, trees, drives, tunnels, drains, and sewers. A capital improvement must be at least \$100,000 in cost to be capitalized and have an expected useful life expectancy of at least two years.

Capital Improvement Program (CIP) Budget — Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction and various kinds of major facility maintenance. They are often multi-year projects, which require funding beyond the one-year period of the annual budget. Project budgets are approved for the life of the project and continue until the project is completed or otherwise changed.

Capital Outlay/Expenditures — Vehicles, equipment, improvements, software, computers, and furniture purchased by the City which individually amount to an expenditure of more than \$5,000 and which have an expected life of more than one year. Carryover - An unspent appropriation of one fiscal period reauthorized for a subsequent period.

CDBG — Community Development Block Grant; A program of the U.S. Department of Housing and Urban Development to fund local community development activities such as affordable housing, anti-poverty programs, and infrastructure development. American Canyon does not have a big enough population to automatically receive entitlements from the State but we often apply for CDBG competitive requests.

CDIAC — California Debt and Investment Advisory Commission.

CERT — Community Emergency Response Team is a volunteer program conducted by the American Canyon Fire District.

CEQA — California Environmental Quality Act, a statute that required state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible.

CFD — Community Facilities District, a special taxing authority created under the Community Facilities District Act of 1982, often referred to as the Mello-Roos Act.

Charter City — A city or county which derives its local powers from a legal charter independent of state statutes. American Canyon is not a Charter City and is instead a General Law City.

COLA — Cost of living adjustment as a percentage change from one year to the next. Generally applied to salaries and primarily based on the CPI (see explanation below).

COPS — (Certificates of Participation) COPS are long-term financing instruments issued to fund the acquisition of equipment or the acquisition, construction or rehabilitation of real property. They are usually structured as a lease arrangement, with payments made from a specified fund.

COPS — (Citizens' Option for Public Safety) A State-funded program that provides supplemental funding to local jurisdictions for front-line municipal police services.

Cost Recovery — The establishment of user fees, which recover all or a portion of the cost of providing services.

CPI — (Consumer Price Index) As a percentage of change from one year to the next. A statistical measure of consumer related costs provided by the U.S. Department of Labor signifying the cost of living and economic inflation. The City uses the San Francisco-Oakland-San Jose area All Consumer indices calculated either as a point-to-point in April or median from June to April for various budget items such as labor costs. Changes in other commodity costs are generally based on more discreet indices for that particular commodity.

Contingency Account — An account in which funds are set aside for unforeseen expenditures which may become necessary during the year.

Contract Services — Services provided from the private sector or other public agencies.

Cost Allocation — A fair and equitable methodology for identifying and distributing direct and indirect costs among various cost centers based upon some predetermined basis of allocation. In performing the cost allocations, all indirect costs have been allocated to direct cost activities.

CSFMO — California Society of Municipal Finance Officers, a statewide organization of municipal finance professionals. CSFMO annually sponsors a Budget Awards Program that recognizes municipal budgets in four categories: operating budgets, capital budgets, public communication documents, and innovations in budgeting.

Cubic Feet — (CF) A volumetric unit of measure

D

Debt Service — The payment of principal and interest on borrowed funds such as bonds, COPs, or leases.

Debt Service Fund — A fund established to account for the payment of general long-term debt, leases and other payments of principal and interest.

Department — A major administrative segment of the city organization, which has overall management responsibility for services or capital improvement projects.

Department Revenue — Selected fees, charges, rent or other income derived by a department from its own activities.

Depreciation — The cost allocation of tangible assets over the useful/economic life of the asset.

Developer Fees and Permits — Fees that are charged for specific services provided by Community Development, Fire and Public Works. Fee schedules are included as a separate appendix in this budget document.

Division or Program — A unit of organization, which reports to a department.

DOJ — Department of Justice; a federal executive department responsible for the enforcement of the law and administration of justice in the U.S.

E

e-Commerce — Financial transactions occurring over the Internet.

Encumbrance — An amount of money committed, usually with a purchase order, for the payment of goods and services not yet received.

Enterprise Funds — A fund established to account for certain financial and operated activities in a manner similar to private business enterprises. The City Water, Wastewater, and Recycled Water systems are enterprise funds. This method of accounting is designed to determine the full costs of providing services to facilitate the user fee setting process.

Equalization Basin — (EQ) A basin providing consistent influent flow to downstream processes by retaining high flow fluctuations.

ERAF — This represents an annual shift in property taxes from local government agencies to the State's Educational Revenue Augmentation Fund (ERAF).

Estimated Revenue — The amount of revenue budgeted and expected to be received during a fiscal year.

Expenditure Category — A basis for distinguishing types of expenditures. The major expenditure categories used by the City include Personnel Services, Services and Supplies, Debt Service and Capital Projects.

Expenditures or Expenses — To spend money or use fund resources. Expenditures include operating expenses, debt service and capital outlays.

F

Fiduciary Funds — Funds used to report assets held in a trustee or agency capacity for others.

Final Budget — Term used to describe revenues and expenditures for the upcoming year beginning July 1 as adopted by the City Council.

Financial Advisor — A consultant to an issuer of securities who provides the issuer with advice with respect to the structure, timing, terms, or other similar matters concerning a new issue of securities.

Fire Protection District — Founded in 1957 it exists as a Subsidiary Special District to the City. The District's service area is fifteen square miles in size and its duties include fire suppression and emergency response. The District is frequently called upon to provide automatic and mutual aid to multiple agencies in Napa & Solano counties.

Fiscal Year (FY) — A twelve month time period signifying the beginning and ending period for recording financial transactions. The City has specified July 1st through June 30th for its fiscal year.

Fixed Assets — Land, buildings, vehicles, equipment and other improvements that have a long tangible use to the City.

FLSA — The Fair Labor Standards Act is a federal law that sets minimum wage, overtime pay, equal pay and Child Labor Standards for private and public sector employees. Enforcement of the FLSA is assigned to the Department of Labor, Wage and Hour Division.

Franchise — A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Full Time Equivalent (FTE) — Part time and hourly positions expressed as a fraction of full time positions (2080 hours per year for all positions). For example: 3 part time positions working 1040 hours each will equal 1 1/2 FTE's.

Fund — A separate set of accounts used to record receipt and use of money restricted for a specific purpose. The City's finances are distributed among 52 separate funds required by City, State or Federal Government, or by proper accounting practice. A fund is part of a municipal fund accounting system governed by generally accepted accounting principles (GAAP) issued by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

Fund Accounting — System used by non-profit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial

resources received and expended in compliance with legal requirements.

Fund Balance — As used in the Budget, fund balance reflects the available resources in governmental type funds, including any reserves. For enterprise or proprietary type of funds working capital is similar to fund balance.

G

GAAP — Generally Accepted Accounting Principles; the standard body of accounting rules in general use by public agencies and businesses.

GASB — Governmental Accounting Standards Board; body created by Congress to define the rules of accounting for the public sector. (The FASB, or Financial Accounting Standards Board, performs the same function for the private sector).

General Fund (GF) — The fund used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property, sales, transient occupancy and other taxes, service fees and revenues from the State. The General Fund provides the primary municipal services such as park and street maintenance, recreation, planning, building inspection, fire and police services and support services. In American Canyon's budget the General Fund is divided into departments.

General Plan — The documents comprising the overall vision for development of the City, periodically updated in accordance with State law; includes service level standards, projected housing growth, etc.

Generally Accepted Accounting Principles (GAAP) — the standard body of accounting rules in general use by public agencies and businesses.

GIS — Geographic Information Systems; software applications that aggregate data on a special basis, that can be mapped and connected with parcels or addresses.

G.O. Bonds — General Obligation bonds are backed by the full faith and credit of the local agency, and upon approval of 2/3rds of the voters, are repaid from the proceeds of a special property tax rate.

Goals — Tasks or projects, which identify the focus of a program's activities within the budget year.

Government Accounting Standards Board (GASB) — Body created by Congress to define the rules of accounting for the public sector. (The FASB, or Financial Accounting Standards Board, and the PCAOB, or the Public Company Accounting Oversight Board, perform the same function for the private sector).

Governmental Funds — Funds generally used to account for tax-supported activities. They include the general, special revenue, debt service and capital project funds. Governmental Funds are accounted for on a financial flow basis, measuring available resources and changes in net current assets.

Government Finance Officers Association (GFOA) — The Government Finance Officers Association of the United States and Canada. GFOA annually sponsors a Distinguished Budget Presentation Awards program and presents awards to those governmental budgets that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

Grants — Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose, activity or facility.

Gross — Amount prior to any deductions.

H

Homeowner Exemption and Subvention — A State adopted exemption or reduction in assessed valuation of \$7,000 for residential homeowners. This reduces the amount of property tax paid by the homeowner to the County. The State then provides a subvention, or payment, to the City equal to the reduced property tax.

Housing Authority — a housing authority governs federally funded housing subsidies. In American Canyon we contract Housing Authority services with the City of Napa.

HUD — U.S. Department of Housing and Urban Development. HUD’s mission is to create strong, sustainable, inclusive communities and quality affordable homes for all.

I

Indebtedness — Amount of principal due on outstanding bonds, interfund loans, and accrued employee benefits.

Independent Auditor — a qualified independent accountant that is appointed by the City Council to annually audit the City accounting system and financial statements according to specific guidelines established by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB).

Infrastructure — A substructure or underlying foundation on which the continuance or growth of a community is dependent; such as streets, sidewalks, water system, wastewater system and storm drains.

Interest — Income earned on the investment of available cash balances.

Interfund Transfers — Movement of money from one fund to another within the City accounting and budget system.

Intergovernmental Revenue — Grants, entitlements and cost reimbursements from another federal, state or local government unit.

Internal Service Fund (ISF) — A fund used to account for the services provided by one department/division to other departments on a cost reimbursement basis.

J

JPA — Joint Powers Authority involving multiple local agencies working together to address an area of common interest.

K

K — When used after a number, denotes thousands of dollars; e.g. \$250K means \$250,000.

Key Performance Indicators (KPI) — The performance measures provide an indicator of the amount of work performed or measures the quality of effectiveness of work performed by a department or program from year to year.

L

Lease — A contract for temporary use of equipment or facilities at a negotiated price.

Levy — The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities — Amount of obligations a fund has to make future payments on, such as accounts payable, deferred revenues, or amounts due other funds.

Lighting and Landscape Assessment District (LLAD) — The LLAD was formed in January 2001 to operate and maintain street lighting and landscaping of public areas in the LaVigne subdivision, which was designated as Zone 1 of the LLAD. In FY 2004-05, the Vintage Ranch subdivision was annexed into the LLAD as Zone 2, and in FY 2005-06, the Napa Junction mixed-use development was annexed as Zone 3.

Long Term Debt — Debt with a maturity of more than one year after the date of issue.

M

May Revise — An update to the Governor’s budget, released annually in mid-May, using the latest available economic information, including revenues from the recently filed State income returns.

Mission Statement — The City’s mission is a statement of the purpose of the organization. It fundamentally defines what the organization stands for and what it will do.

- ***Our mission is to deliver exemplary services that are responsive to community priorities, ensure a healthy and sustainable organization, and drive us toward our shared vision for the future.***

MGD — Million gallons per day; used in defining the treatment capacity of a water plant.

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 “measurable” 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.

Motor Vehicle License Fee (Motor Vehicle In-Lieu Fees) — This is a fee of the value of motor vehicles that is levied by the State. These funds are distributed by the State to local governments based on their population.

MOU — A Memorandum of Understanding is a contract resulting from the “meet and confer” process between the City and one of its labor bargaining units.

Municipal Code — A book containing the laws of American Canyon as approved by the City Council with Ordinances. An ordinance is a formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality of which it applies.

N

Net — Amount after consideration of any adjustments.

NJ — Napa Junction, area of the City of American Canyon including Napa Junction Road.

Non-Departmental — Expenses incurred at the fund level, which are not charged to an individual department, such as cost allocation plan changes, debt service, or interfund transfers.

North Bay Aqueduct — (NBA) Part of the California State Water Project. It is an underground pipeline that runs from Barker Slough in the Sacramento-San Joaquin River Delta to Cordelia Forebay, just outside of American Canyon.

NPDES — (National Pollution Discharge Elimination System. Objectives) Statements of measurable results to be accomplished within a specific time frame. Objectives support long term goals.

O

Operating Budget — A financial plan for the provision of direct service and support functions that provide basic government services. The operating budget contains appropriations for such expenditures as salaries, benefits, services, supplies, and may include capital outlay and debt service. It includes transfers from and to other funds but does not include capital improvement program expenditures.

Operating Transfer — Routine or recurring transfer of assets between funds.

Operations — Departmental costs for employees, contract services, repairs and maintenance, internal services, supplies and other expenses. A majority of operation costs are personnel-related. These expenses are generally predictable and consistent with the on-going service demands of the City, and impacts of inflation and bargaining group agreements.

Ordinance — A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Other Post Employment Benefits — (OPEB) Refers to the benefits, other than pensions, that a state or local government employee receives as part of his or her package of retirement benefits.

P

PCI — Pavement Condition Index.

PERS — California Public Employees Retirement System. Also known as CalPERS.

Position Classification — Includes job titles, job grades and job families for an overall job level.

Program — An organizational unit that provides a service.

Property Tax Rates — The various tax rates by different government agencies that are charged by the County Tax Collector and generate property taxes based on the net assessed valuation of real and personal property. This includes a statewide base rate of 1% of assessed valuation, which is allocated among the various local agencies — County, City, School District and Special Districts. Also includes additional rates, generally adopted by the voters in the applicable agencies after 1978, for debt service or other services. The City receives an average of 28.5% of the 1% in basic property taxes paid by property owners.

Property Tax Revenue Allocation — The allocation of the 1% base rate to the County, City, School District and Special Districts on a complex formula determined by state law and known as the 'AB 8 formula'. This formula allocates annual property tax revenues in generally the same percentage as local agencies received in 1978 prior to the adoption of Proposition 13, Tax Reform Act. However, over the years, additional voter approved propositions and the State legislature have adjusted the formula.

Propositions — The State Constitution provides for an initiative process through ballot propositions to allow the voters to directly establish constitutional amendments and laws. Over the years, many propositions have been approved that affect the revenues and authority of the City. Below are summaries of some of the major propositions:

Proposition 4 — In 1979 the voters added and amended Article XIII B of the State Constitution, which requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. Please see definition of Appropriation Limit.

Proposition 13 — In 1978 the voters approved Article XIII A of the State Constitution, which limited the ability of local governments to impose property taxes, reduced and established a limitation on the annual increases in assessed valuations and required a two-thirds vote of the people for local special taxes. Implementation of this law significantly changed the funding of local governments and shifted control to the State. Please see the definition of Property Tax Rates and Revenue Allocation. Over the years, there have been a number of other propositions that have modified and added to Proposition 13.

Proposition 62 — In 1986 the voters approved a requirement for a majority vote of the people for general taxes.

Proposition 68 — In 2018, the voters approved this measure to authorize \$4 billion in general obligation bonds for state and local parks, environmental protection projects, water infrastructure projects, and flood protection projects. There is approximately \$102 million in per capita funding grants from the California Department of Parks and Recreation, and each city is entitled to \$200,000 in grants.

Proposition 98 — In 1990 the voters approved minimum annual funding from the State General fund for public schools and community colleges. This has an indirect affect of limiting State funds available for allocation to Cities and Counties.

Proposition 111 — In 1990 the voters approved an increase in the State Gas tax and allocated a portion to Cities and Counties. In addition, modifications to Proposition 4 were approved.

Proposition 172 — In 1993 the voters approved a .5% increase in the Sales tax to be allocated to Cities (approximately 6% of total revenues generated) and Counties (94% of revenues) for Public Safety purposes. The City of American Canyon is not eligible for Prop 172 allocations.

Proposition 218 — In 1996 the voters approved far reaching changes in procedural steps to adopt taxes, assessments and certain fees (property related charges for services). This proposition also placed in the State Constitution the majority vote requirement for general taxes and two-thirds vote for special taxes. In addition, any election on general taxes must be held at a regularly scheduled election when members of the City Council are elected.

Proprietary Funds — These include the enterprise and internal service funds. They are accounted for in a manner similar to businesses, measuring cost for services and including total assets and liabilities. These funds are self-supporting in nature.

PUB — Public Utilities Board.

Q

Quimby Act — The California State Legislature first established the Quimby Act in 1965. It provides provisions in the Subdivision Map Act for the dedication of fees and/or parkland. California State law requires developers to dedicate fees or land for public parks at a ratio of 3-5 acres per 1,000 residents in a new development.

R

Recycled Water — (RW) Reclaimed or recycled water is the process of converting wastewater into water that can be reused for purposes such as irrigation and groundwater recharge.

Reserve — An account indicating a portion of fund equity that is legally restricted for a specific purpose. In the City we use the following reserves:

- *Nonspendable fund balances* are not expected to be converted to cash within the next operating cycle and are typically comprised of long-term receivables, land held for resale, deposits with others, prepaid items and advances to other funds.
- *Restricted fund balances* have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose.
- *Committed fund balances* have constraints imposed by formal action of the City Council which may be altered only by formal action of the City Council consisting of an ordinance or resolution, which the City considers equally binding. The City Council has authority to establish, modify, or rescind a fund balance commitment through another ordinance or resolution.
- *Assigned fund balances* are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or management and may be changed at the discretion of the City Council or management.
- *Unassigned fund balance* represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Resolution — An order of a legislative body requiring less formality than an ordinance.

Resources — Total amount available for appropriation, including estimated revenues, beginning available balances, and transfers from other funds.

Retained Earnings — An equity account reflecting the accumulated earnings of a proprietary fund (internal service or enterprise fund).

Revenue — Increases in fund resources. Revenues include cash or equivalents from user service fees, taxes, permits, licenses, interest earnings and other sources. Revenue generally does not include bond or loan proceeds or transfers from other funds.

Revenue Bonds — Cities can pledge the restricted revenues of an enterprise system or other special fund to repay bonds or COPs for improvements. The City uses of revenue financing are for water and wastewater system improvements.

Revised Budget — The Adopted Budget adjusted during the year or at the mid-year or mid-term updates by City Council resolution.

RevPAR — A term used by the hotel industry meaning revenue per available room. It is a performance metric that is calculated by dividing the total guestroom revenue by the room count and the number of days in the period being measured.

Risk Management — An organized attempt to protect an organization's assets against accidental loss in the most cost effective manner.

S

Sales Tax — A State and Local tax levied on generally retail sales, which a portion is allocated to the City under the 1955 Bradley-Burns Act. In Napa County the 2018 sales tax rate is 7.75%. The revenue from the sales tax rate is allocated as follows; one percent to the City based on sales within the City, a half percent for Measure T to the Napa Valley Transportation Authority on sales within the County, quarter percent for Statewide Transportation purposes, a half percent for Local Public Safety to Counties and Cities, and five and a half percent for the State. Changes in the local rate may be imposed by a vote for general (majority) or special purposes (two-thirds). The City's share of sales tax revenue, except for the half cent Measure T revenue, is recorded in the General Fund to fund general municipal services. The Measure T allocation is restricted to pay for street maintenance and rehabilitation related expenses and revenues are recorded in the "Measure T" fund, a special revenue fund.

SCADA — Supervisory control and data acquisition, a system of software and hardware elements that allows the Water Reclamation Facility to control processes locally or from remote locations.

Shortfall — The result of an excess of expenses over resources.

Special Assessment Bonds — Bonds payable from the proceeds of special assessments levied on properties.

Special Revenue Funds — These funds are restricted to specific uses by Federal, State or City laws or policies. They are used to account for the expenditures of the restricted revenues, such as gasoline taxes, grants, donations, development fees and other special revenues. GAAP allows for the use of special revenue funds only when legally mandated.

SROs — School Resource Officers assigned to local schools.

State Route 29 — (SR29) A highway that travels from Interstate 80 in Vallejo north through American Canyon to Napa.

Strategic Plan — In May, 2014 the City Council updated the City's Strategic Plan. Strategic planning is a process that is used to set priorities, focus energy, strengthen operations, and making decisions during the budget process to allocate resources to accomplish the goals. Using community input, the City Council created the vision, mission, and values designed to set the City on a course that meets the challenges of today and tomorrow.

Structural Deficit — The permanent financial gap resulting from on-going revenues not keeping pace with on-going expenses.

Subsidy — Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

Subventions — Revenues collected by the State (or other level of government), which are allocated to the City of a formula basis. The major subventions received by the City come from the State of California and include motor vehicle license fee (VLF), Homeowner exemption and gasoline taxes. Subventions are generally allocated by population or other formulas.

Supervisory Control and Data Acquisition — (SCADA) Software utilized in the Water Reclamation Facility to monitor and control production processes.

Support Services — A grouping of administrative departments/divisions (Finance, Human Resources, Information Technology, Risk Management, Fleet and Building maintenance) that support the operating departments, which provide direct services to the community.

T

Taxes — Compulsory charges levied by a government, through a vote of the people, on a specific basis or to a specific group of taxpayers to finance services performed for the common benefit. The taxes directly levied by the City are Transient Occupancy, Business License, and Real Property Transfer. The tax revenue is part of the General Fund and used for general city services.

Transfers From or To Other Funds — Approved transfers of money between funds to better account for the expenditure of funds. All interfund transactions except loans or advances, quasi-external transactions, and reimbursements.

Transient Occupancy Tax — This is a 12% local general tax on the rental of hotel, motel, Spa, Bed & Breakfast and other rentals of less than 30 days. The revenue is recorded in the General Fund to fund general municipal services.

Triple Flip — Proposition 57, the Governor's Economic Recovery Bond bill, was approved by the voters in march 2004. This bill authorized the State to sell \$15 billion of deficit financing bonds to put the budget back in balance. Proposition 57 includes a "triple flip", which essentially swaps one-quarter percent to the local sales tax for an equal amount of "in-lieu" sales tax. The State paid off these bonds in FY 15-16 but the term is still referred to and therefore included here.

U

Unfunded Liability — Cost to amortize unfunded benefits (i.e. actuarial liabilities except actuarial assets).

User Service Fees or Charges — Fees charged to users of a particular service provided by the City. Fees are established based upon cost recovery policy decisions reviewed on an annualized basis.

Utilities — A public service such as gas, electricity, phone, water, wastewater, refuse, cable or transit. The City owns, sets the rates and directly operates the water and wastewater utility services. The City contracts with the Napa County Transportation Planning Agency for the operation of the transit system. The City's franchise with cable TV providers is governed by a state wide agreement. Comcast, AT&T and others provide cable services which are extensively regulated by Federal and State laws. The gas, electricity and phone utilities are provided by private investor owned firms and are governed by the State Public Utilities Commission and State laws.

V

Values — As part of the City of American Canyon Strategic Plan, the values drive behavior and support effective implementation of the mission, goals, and strategies that lead us toward our community vision. The City has identified six core values and five strategic values that are essential to the work we do.

- *Organizational Values:* Fiscal Responsibility, Professional Excellence, Transparency and Accountability, Customer Focus, Integrity
- *Strategic Values:* Creativity and Innovation, Leadership, Collaboration and Teamwork, Community Engagement, Results Oriented

Vehicle License Fees (VLF) — An annual fee on the ownership of a registered vehicle in California paid to the Department of Motor Vehicles (DMV). The state retains authority over both the amount of revenues that are collected and the method of their distribution to local governments.

Vision Statement — A vision sets the focus for the future. The community vision is a statement of the desired future. It reflects what the City wants to become. The vision drives the work of the City, guides how business is done, and informs the goals and priorities that are pursued.

VLF Swap or VLF In Lieu — In 2004 the State enacted a swap arrangement where Vehicle License Fees (VLF) were swapped for property taxes, as a part of the budget agreement that put Proposition 'IA on the ballot. This swap reduced City VLF allocations by about 90% (formerly allocated by population) and compensated with an increased share of property tax.

W

Water Measurements — There are many different descriptions the City uses when measuring water.

- Cubic Foot (cf) = 1 cf = 748.052 gallons
- Cubic Feet in 1 Acre Foot - 43,560
- Gallons in 1 Acre Foot - 325,851
- Gallons in 1 cubic foot - 7.48052

Working Capital — A term used to express the cash or equivalents equity of a fund. It is determined by subtracting current liabilities from current assets. It provides a measure of resources available to be used in the current or next fiscal year. It is generally used to show the available resources in enterprise funds, such as the City's water and wastewater funds. In the General and Special Revenue funds, fund balance is the measure of available spendable resources.

Appendix G

Statistical Section

City of American Canyon 2021-22 Top Ten Property Taxpayers Based on Property Tax Revenue

Owner	Secured			Unsecured			Combined		Primary Use & Primary Agency
	Parcels	Revenue	% of Revenue	Parcels	Revenue	% of Revenue	Value	% of Revenue	
Coca Cola Company				1	\$ 208,680	24.51%	208,680	1.44%	Unsecured American Canyon Gen Fund
SDG Hanna Court 411 LLC	2	\$ 156,250	1.14%				156,250	1.08%	Industrial American Canyon Gen Fund
SRI Napa LLC ET AL	1	\$ 153,624	1.12%				153,624	1.06%	Residential American Canyon Gen Fund
RAR2 Napa Logistics Park LLC	1	129,435	0.95%				129,435	0.89%	Industrial American Canyon Gen Fund
Biagi and Associates LLC	1	123,594	0.90%	1	2,926	0.34%	126,520	0.87%	Industrial American Canyon Gen Fund
Mezzetta 125 LP	1	117,272	0.86%				117,272	0.81%	Industrial American Canyon Gen Fund
Sutter Home Winery	2	106,551	0.78%				106,551	0.73%	Industrial American Canyon Gen Fund
Barry Callebaut USA LLC				1	104,736	12.30%	104,736	0.72%	Unsecured American Canyon Gen Fund
Napa Junction Partners	1	95,771	0.70%				95,771	0.66%	Residential American Canyon Gen Fund
SDG Lombard LLC	1	92,898	0.68%				92,898	0.64%	Industrial American Canyon Gen Fund
Top Ten Totals	10	975,395	7.13%	3	316,342	37.15%	1,291,737	8.90%	
City Totals		\$ 13,681,871			\$ 851,402		\$ 14,533,273		

*Revenue includes Outer TRAs

City of American Canyon 2012-13 Top Ten Property Taxpayers Based on Property Tax Revenue

Owner	Parcels	Secured		Parcels	Unsecured		Combined		Primary Use & Primary Agency
		Revenue	% of Revenue		Revenue	% of Revenue	Value	% of Revenue	
1) Coca Cola Company	1	\$ 62,369	0.77%	2	\$ 220,337	28.81%	\$ 282,706	3.20%	Unsecured Industrial American Canyon Gen Fund
2) SDG Hanna Court 411 LLC	2	134,069	1.66%				134,069	1.52%	Industrial American Canyon Gen Fund
3) Sutter Home Winery Inc	2	98,835	1.23%				98,835	1.12%	Industrial American Canyon Gen Fund
4) 5500 Eucalyptus Dr Apts	1	87,584	1.09%				87,584	0.99%	Residential American Canyon Gen Fund
5) Biagi and Associates	1	86,558	1.07%				86,558	0.98%	Commercial American Canyon Gen Fund
6) Walmart Real Estate Business Tr	1	59,916	0.74%	1	5,255	0.69%	65,171	0.74%	Industrial American Canyon Gen Fund
7) Barry Callebaut USA LLC				1	63,344	8.28%	63,344	0.72%	Industrial American Canyon Gen Fund
8) 125 Mezzetta Court	1	61,587	0.76%				61,587	0.70%	Industrial American Canyon Gen Fund
9) Broadstone HC California LLC	2	53,695	0.67%				53,695	0.61%	Commercial American Canyon Gen Fund
10) Butterfly Effect Hotels LLC	2	46,627	0.58%				46,627	0.53%	American Canyon Gen Fund
Top Ten Totals	13	691,241	8.58%	4	288,936	37.78%	980,177	11.11%	
City Totals		\$ 8,059,970			\$ 764,754		\$ 8,824,724		

*Revenue includes Outer TRAs

City of American Canyon Principal Employers (Ten Largest) Calendar Year 2022 versus 2013

Employer	2022			2013		
	Rank	Number Employees	Percentage of Total City Employment	Rank	Number Employees	Percentage of Total City Employment
Amazon	1	481	5.01%			
GL Mezetta	2	350	3.65%	2	300	5.77%
Walmart Supercenter	3	320	3.33%	1	362	6.96%
A Bright Future	4	170	1.77%			
Ikea Distribution Services, Inc.	5	162	1.69%			
Barry Callebaut	6	150	1.56%			
Safeway	7	130	1.35%	5	99	1.90%
Napa Valley Casino	8	104	1.08%			
Western Wine Services	9	103	1.07%	7	63	1.21%
Vin Lux LLC	10	82	0.85%			
Coca-Cola AmCan Beverages				3	155	2.98%
City of American Canyon				6	75	1.44%
American Canyon Middle School				8	60	1.15%
Sutter Home Winery				4	123	2.37%
Vineyard Brands Inc				9	55	1.06%
Donaldson Way Elementary School				10	50	0.96%