

# ANNUAL BUDGET

Fiscal Year 2024-2025



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# Introduction

## 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 by Departments***

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

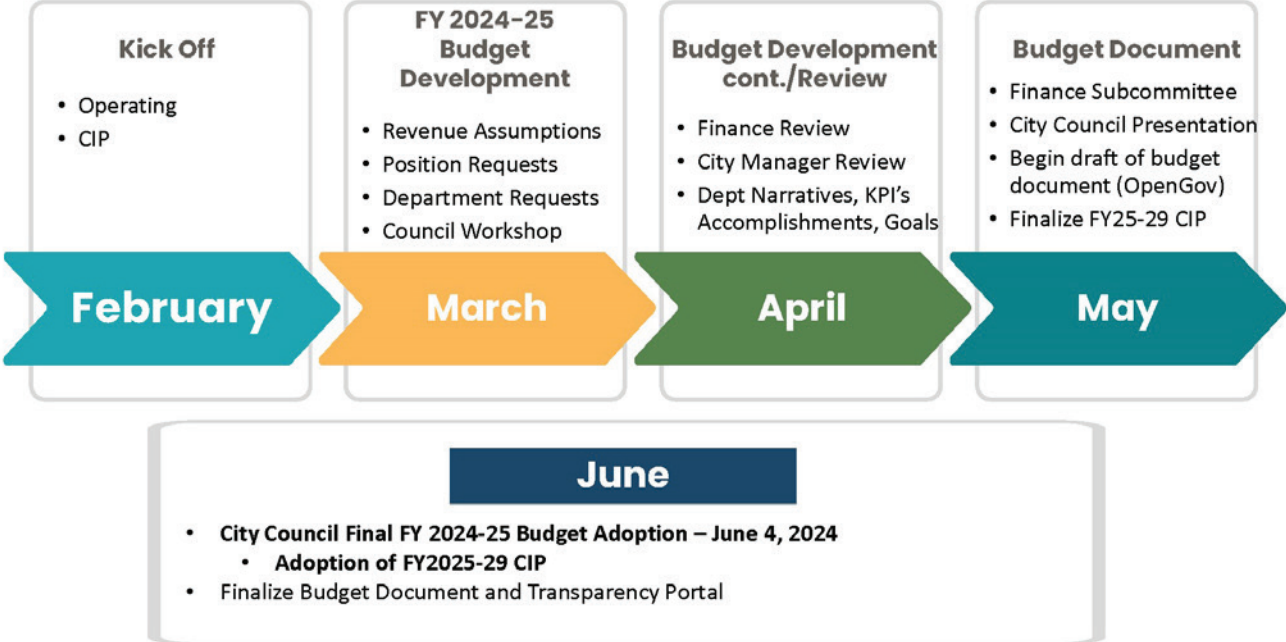
[Appendix D](#) Timing of Revenues

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

[Appendix F](#) Glossary of Budgetary Terms

[Appendix G](#) Statistical Section

# 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 2024-25 General Fund, Special Revenue Funds, Water Fund, Wastewater Fund, Internal Service Funds, Debt Service Fund, and Capital Projects Fund Budgets on June 4, 2024.





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of American Canyon  
California**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of American Canyon for its Fiscal Year beginning July 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only.



The CSMFO Budget Awards Program is designed to recognize those agencies that have prepared a budget that not only meets standard requirements, but goes 'above and beyond' to include additional information, graphics, and ease of use features to create a more engaging and informative financial document. CSMFO is California's premier statewide association for government finance professionals, with Chapters located throughout the State. CSMFO seeks to improve the knowledge, skills, and performance of individuals responsible for local government fiscal policy and management. Through an impartial view, the City's FY 2023-2024 Budget was judged to meet the high standards of the CSMFO program.

# City Manager Transmittal Letter

June 4, 2024

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

Subject: Fiscal Year 2024-25 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 2024-25 which begins on July 1, 2024. 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 \$124.7 million in estimated revenues and \$128.7 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 the City's OpenGov Transparency portal in 2022 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 FY2024-25 budget document continues to report key performance measures (KPI). These KPI's 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 59 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. Please note that the American Canyon Fire Protection District has a separate operating budget document and is not incorporated into this Citywide budget.

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, parks & recreation, finance, public works administration, planning, building inspection, engineering, citywide maintenance, police services and more. General tax revenues like property and sales tax are accounted for in the General Fund and not restricted for any one purpose. 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.

The City also operates four service oriented 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 operating budgets. Last year's budget 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 were made to these new funds last year and this year's budget includes a transfer of \$250,000 from the General Fund to the Parks R&R Fund. 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 staff updates revenue projections and provides guidance to 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 present 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 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 Protection District is not included within the City budget, they produce a separate budget document, it is however reported as a blended component unit in the Annual Comprehensive Financial Report.

FY2024-25 total General Fund (Funds 100 and 105) revenues and transfers-in are budgeted at \$31.6 million and expenditures and transfers out for debt service at \$31.8 million, with a projected deficit of \$250,000. Operationally, the two funds combined, are balanced, the projected deficit results from a transfer of \$250,000 from General Fund Undesignated Fund Balance to the Parks Renovation and Replacement Fund. Funds in the Internal Service Funds, including the Parks Renovation and Replacement Fund are set aside for future capital projects, primarily, small to medium renovations, equipment replacement and civic facilities improvements.



## General Fund Revenues

**Property Taxes:** Approximately \$14.7M or 46.6% of budgeted General Fund revenues is from property taxes. The assessment roll for FY2024-25 is already closed and property tax revenues for the coming year are relatively certain. We expect a 4.4% increase over last year, primarily from modest growth in assessed values for properties within the City, in addition to homes sold in calendar 2023 and placed on the tax roll at the transaction 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 as high mortgage rates continue to pose a challenge to home ownership.

**Sales Tax:** Sales tax for FY2024-25 is budgeted at \$3.8M, which is a decrease of 12.5% from the currently expected FY2023-24 results. The decrease is mainly attributed to the upcoming loss of a major sales tax contributor which is closing operations in February 2025. Sales tax revenues continue to remain flat overall as inflation has reduced household disposable income leading to lower purchases of taxable items. A new fast casual restaurant, hotel and new homes will continue to bring in shoppers into the area, moderately adding to sales tax revenues. Looking out to future years, a City Center at Watson Ranch, including two amphitheaters, shopping, dining, and hotel are expected to bring in additional sales tax revenues.

**Transient Occupancy Tax (TOT):** This budget has a total projection of \$2.1M. We are forecasting a moderate 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 the Fall of 2024, 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

Total expenditures budgeted for FY 2024-25 equals \$31.8M. Following is an explanation of these expenditures.

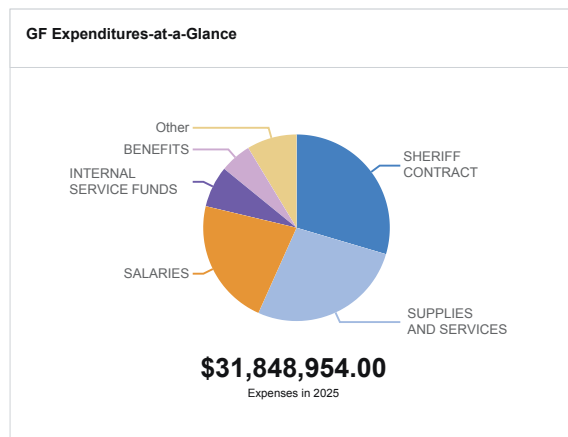
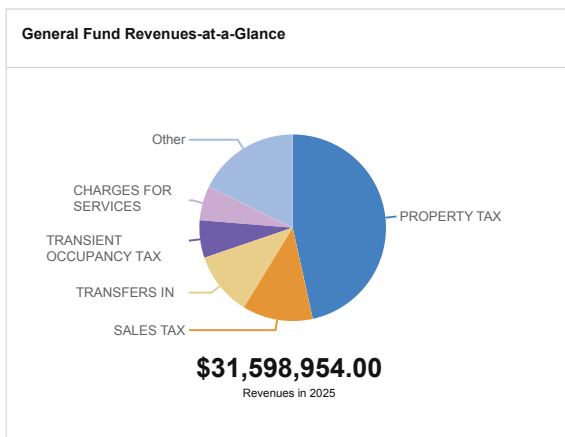
### **Salaries and Benefits**

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 2024-25 budget. This budget document includes the salary and benefit increases negotiated in 2022 with the City's various bargaining units. Based on the terms of the contracts, the cost-of-living adjustment for FY2024-25 is a 3.8% wage increase.

PERS (Public Employee Retirement System) pension costs will increase 3.5% as a result of lower than expected returns achieved by the pension system in FY2021-22, resulting in an increase to the city's unfunded actuarial liability contribution for FY2024-25. 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 PEPRAs 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% increase per year until 2033).

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 FY 2023-24 to FY 2024-25 include: one Management Analyst and one Capital Projects Coordinator in the Public Works Department. These new positions were identified as part as an extensive organizational assessment in the Public Works department and are vital to the delivery of projects in the Capital Improvement Program. Four (4) seasonal workers are also included to assist with the delivery of new projects and maintenance of City streets and parks. Three other seasonal workers are also included in the water and sewer enterprise funds.



**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 Sheriffs Office 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. As briefly mentioned above, the City offers a retirement pension through the California Public Employees' Retirement System (CalPERS) and health benefits to City retirees at the same rate as active employees. In regards to the pension benefit, the City agreed to this obligation when it first contracted with CalPERS 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 regards to retiree benefits, the current actuarial projections show annual obligation increases to approximately \$650,000 per year (General Fund portion) in 2045, holds steady through 2055, then significantly decreases. 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 obligations: 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](#). The FY2023-24 budget transferred all balances in the Capital Improvement reserve and Economic Development reserve to 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 projected to be fully funded at the target level of 25% of General Fund expenditures or \$7.9M for FY2024-25. 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 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 \$1.2M to \$21.2M. Most of the departments and their divisions within the general fund are budgeting an increase due to continued inflationary pricing on goods and services, primarily insurance premiums and the police services contract with the Napa County Sheriff's Office. Following is a list of the notable changes:

**Community Development** – Fiscal Year 2024-25 includes several carryovers and changes from the previous year. Correlating to Council's goal, the department will complete a technical update to the General Plan. A General Plan Update Fee Special Revenue Fund was established to account for the associated fees and expenditures in 2020-21. In 2024-25, the department expects to continue to see construction and issue single family residential permits in Watson Ranch, The Promontory Neighborhood, Artisan Neighborhood, Harvest Neighborhood as well as multifamily permits on Oat Hill. Other major construction activity in the Broadway District includes completing the Home2Suites Hotel, Chicken Guy Restaurant, SDG 217 Warehouse, Napa Cove Apartments, Lemos Pointe Apartments, and Oat Hill Apartments.

We also anticipate issuing commercial permits for the Giovannoni Logistics Center, Sun Square Mixed-Use Project, Napa Junction Mini-Storage, A Solar Farm off Broadway, Watson Ranch Ruins & Gardens Amphitheater, and The Hampton Inn Hotel. The Broadway District is also In Development Review for the SDG 220 Warehouse, Crawford Way Apartments, and The Residences at Napa Junction Apartments in the Broadway District Specific Plan and anticipate submittal of approval for two new single-family neighborhoods in Watson Ranch.

**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. FY2024-25 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, on April 16, 2024 the City entered into a new five-year contract with the Napa County Sheriff's Office effective beginning July 1, 2024. The Sheriff's Office will continue to provide one Police Chief, one lieutenant, five sergeants and 19 police officers. Included in the 19 sworn officers are one Community Resource Officer, two School Resource Officers, two Motor Officers and two Canine Officers. 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 FY2024-25 budget does not include additional staffing, however the new contract will provide an additional community resource officer, an additional traffic enforcement officer, and two additional patrol officer over the next five years. As the city's population continues to grow, the additional officers as proposed in the contract will keep response times down, increase visible police presence and continue ACPD's exceptional crime clearance rates. 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 2024-25 budget for the Police Department is \$10.4 million: 32.7% of the General Fund. The Sheriff Contract comprises \$9.4 million of that budget.



**Public Works Department** – A recent organizational study recommended the merging of the Public Works and Maintenance & Utilities departments, and this year's budget has merged the two departments under one Public Works Director. The department is responsible for capital project management, engineering; parks, streets, fleet and building maintenance; utility enterprises, and environmental compliance. The Utilities division within public works supplies clean, safe, and reliable drinking water; effective wastewater collection, treatment, and water recycling. These divisions will continue their 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 treatment chemicals, landscape maintenance costs, a new CMMS (computerized maintenance management system) system to streamline maintenance management workflow and workorders. Also included is the management of the City's vehicle and equipment fleet; and environmental stewardship of creeks, wetlands, and open spaces through the use of sheep for vegetation management. The projects of focus for the coming year include Green Island Road Reconstruction/Widening, the Annual Pavement Management, various American Rescue Plan Act projects, and the final phase of the SS4 sewer on Broadway.

## **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 including a new water rate structure adopted by the City Council on April 2, 2024, and will take effect on January 1, 2025. Staff has budgeted \$402k less in water purchases in FY2024-25 as the city's water supply allocation from the State Water Project is sufficient to meet demand as a result of historic rainfall and snowpack. Raw water purchased through the State Water Project via the North Bay Aqueduct is more economical than other sources. FY2024-25 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.

## **Wastewater Enterprise Fund**

Revenues to this fund include monthly user charges for wastewater collection and treatment. This budget reflects increased inflationary costs to existing operations. A new rate structure was adopted by the City Council and will take effect January 1, 2025. 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, one item included in this year's budget is a new SCADA system and new CMMS system.

## **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. Included in the FY2024-25 Budget is funding for recycled water fill stations and the fund's share of cost for the asset management software. The recently adopted new rate structure will take effect January 1, 2025.

## 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. Last year's budget created 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 in [Budget by Fund - Internal Service Funds](#) section of this document, which includes a one-time transfer from the General Fund to the Parks R&R Fund in the amount of \$250,000.

## 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 FY2024-25 Capital Budget is shown in the [CIP Overview-FY 2024-25 Capital Budget](#) section of this document. It includes a carryover of projects from the Fiscal Year 2023-24 Capital Budget that are not yet complete along with new projects proposed for the upcoming year.

## Looking Towards The Future

Growth in American Canyon continues in FY2024-25 with many residential, industrial and commercial projects underway, increasing our property tax base, which accounts for approximately 47% 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, one currently scheduled to open in Fall 2024, that would supplement Transient Occupancy Tax revenues. Also expected to open in summer 2024 is a popular fast casual restaurant that will bring in additional sales tax revenues.

The General Fund budget for Fiscal Year 2024-25 is balanced and includes known factors such as increasing inflationary pressures, police services contract, new positions, and salary and benefit increases. The Federal Reserve has continued to raise rates from a low of 0.25% in December 2021 to 5.5% as of June 2024. The result is that overall borrowing has become 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, however, slightly offset by the opening of new businesses.

Additionally, the City entered into new labor contracts with its represented employees in 2022 and this budget includes assumptions regarding cost of living adjustments and step Increases. FY 2024-25 includes a 3.8% cost of living adjustment as per the terms of the MOU's, which outlined a floor of 2% 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 5-year forecast which reflects increasing property tax and TOT revenues, with decreasing sales tax revenues in the near term.

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 2024-2025, 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, Finance Manager
- Executive Team
- Department Managers and Support Staff

Respectfully Submitted,



Jason B. Holley  
City Manager



# 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 engaged, 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



## **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

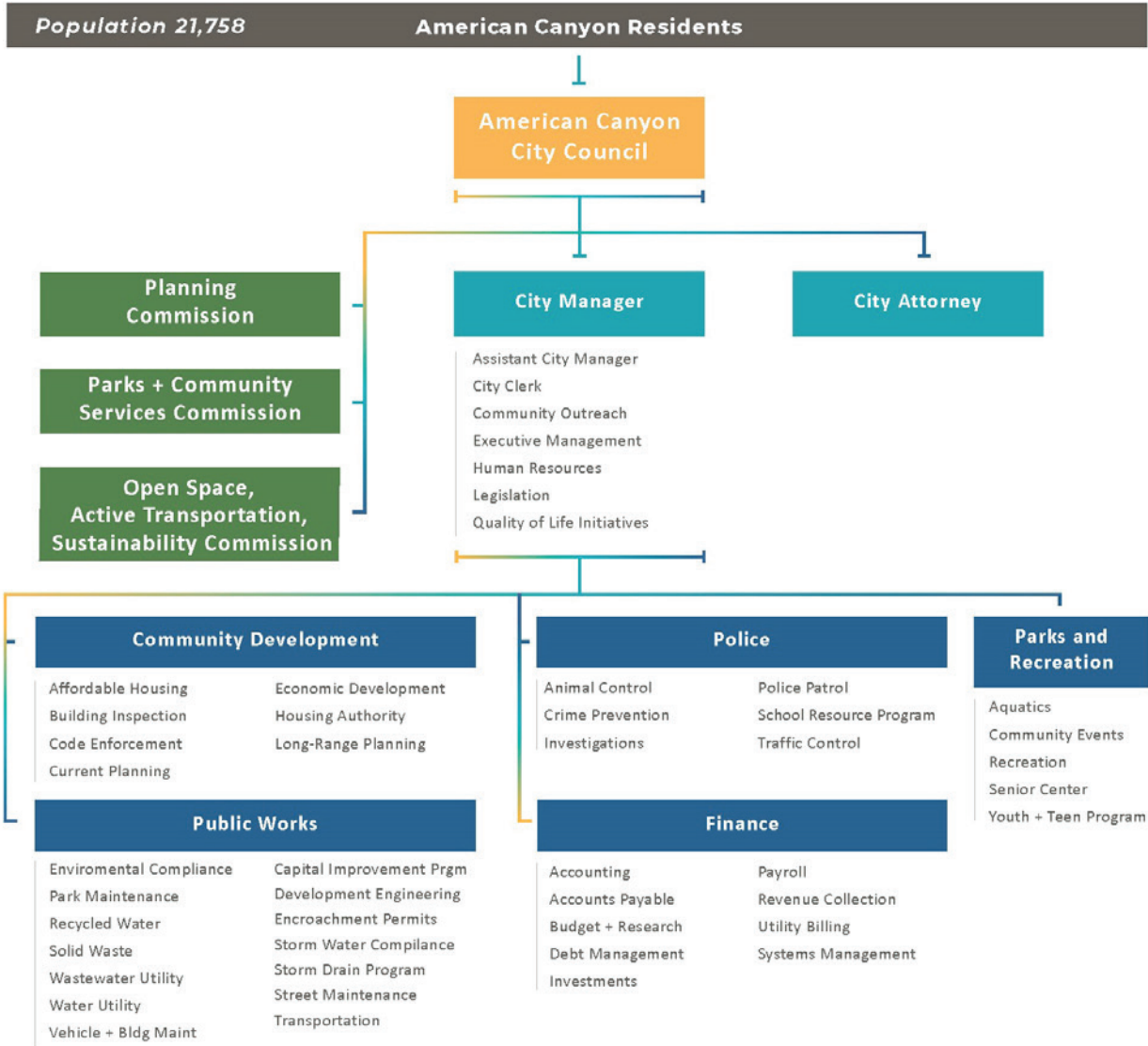




## **Environmental Sustainability - Demonstrate leadership in environmental sustainability**

- Pursue net-zero climate pollution for city operations
- Fortify locations vulnerable to climate change
- Collaborate with regional partners to reduce climate pollutants
- Identify lands for new development while preserving other lands as open space
- Educate the community to obtain buy-in for behavior change

# Service Delivery Structure and Executive Team



# Executive Team



City Manager  
Jason Holley



Assistant City Manager  
Maria Ojeda



City Attorney  
William Ross



City Clerk  
Taresa Geiffuss



Community Development Director  
Brent Cooper



Finance Director  
Juan Gomez



Parks and Recreation Director  
Alexandra Ikeda



Public Works Director  
Erica Ahmann Smithies



Police Chief  
Rick Greenberg

# About American Canyon

## 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.

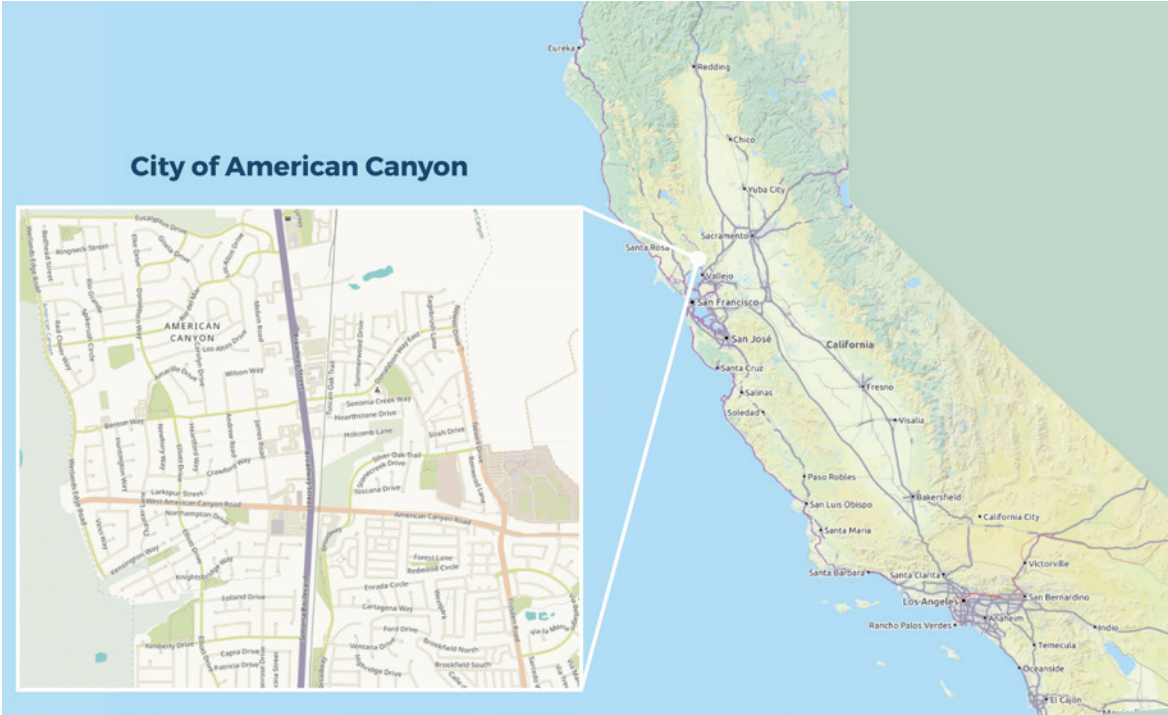




- 1960** | The American Canyon Water District formed with the ability to add, by vote, other necessities for the area. This District was able to expand sewer systems and Recreation District services for the benefit of the area. Under the Water District, the separate Boards were elected and formed the 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" Mikolojick, 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.



# 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 21,758 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.americancanyon.gov/Play/Recreation/Special-Events](http://www.americancanyon.gov/Play/Recreation/Special-Events)

## 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 \$329,000 to \$845,000 with a median price of \$710,000 during the first quarter of 2024. 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 \$2,386 to \$3,359 per month . Home rentals range from \$2,100 to \$4,200 per month . Vacancy rates were 6.6% as of March 2024. 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 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 fulfilment 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.

# Community Demographics



## AT A GLANCE

### Date of Incorporation:

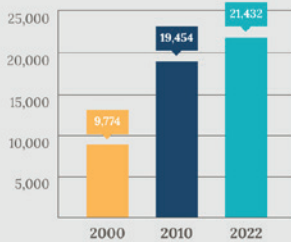
January 1, 1992

### Form of Government:

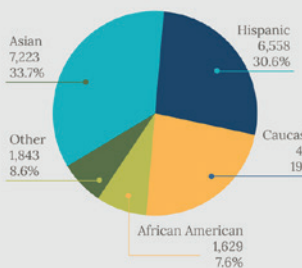
Council-Manager

### Population At A Glance

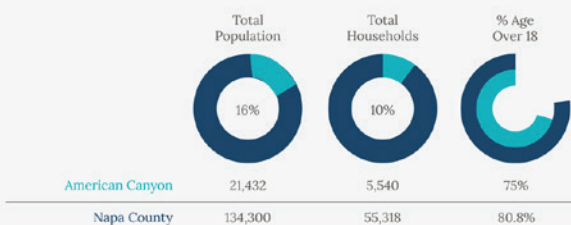
#### Growth Over Time



#### Ethnicity Breakdown



### Comparison of American Canyon to Napa County



## ABOUT

Located 35 miles northeast of San Francisco, American Canyon is a vibrant city in southern Napa County. Incorporated in 1992, this 4.8-square-mile city is surrounded by stunning natural landscapes, including the Napa River, a 500-acre wetlands preserve, and the 640-acre Jack and Bernice Newell Wilderness Preserve.

American Canyon offers a unique blend of urban convenience and serene agricultural surroundings, with highlights including a safe community, excellent schools, abundant outdoor activities, a thriving business park, diverse housing options, and its role as a gateway to Napa Valley wine country. American Canyon is home to a dynamic, engaged community and a hub of opportunity and growth.

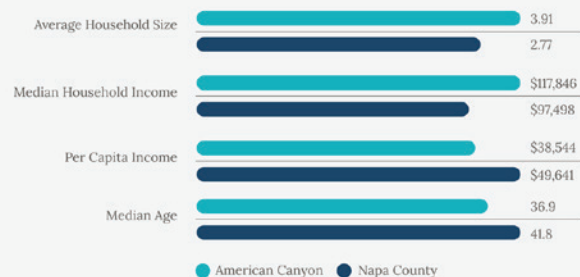
Population (estimated*):		Water Utility	
Population (estimated*):	21,758	Number of Customers	
Land area (square miles):	4.8	Residential:	6,195
Miles of Streets:	114.0	Commercial:	601
Number of Street Lights:	1,429	Recycled Water:	50

Fire Protection	
Number of Stations:	2 (in thousand gallons)
Number of Firefighters:	
Fire Apparatus:	8
Number of Fire Hydrants:	

Police Protection		Sewer Utility	
Number of Stations:	1	Miles of Sanitary Sewers:	
Number of Sworn Officers:	26	Miles of Storm Drains:	
Number of Crossing Guard Locations:			
Number of Police Patrol Vehicles:	20		

Employees - FY 24 Budget		Public Schools Serving the Community	
Permanent:	115	Elementary Schools:	3
Temporary (FTE):		Middle Schools:	1
		High Schools:	1

Parks and Recreation	
Acres of Parkland:	79
Number of Parks:	22
Number of Playgrounds:	
Number of Tennis Courts:	3
Number of Swimming Pools:	1





# Budget Summaries

## 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 2024-25 through 2033-34
- 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](#)

### 10 Year projection of revenues and expenses

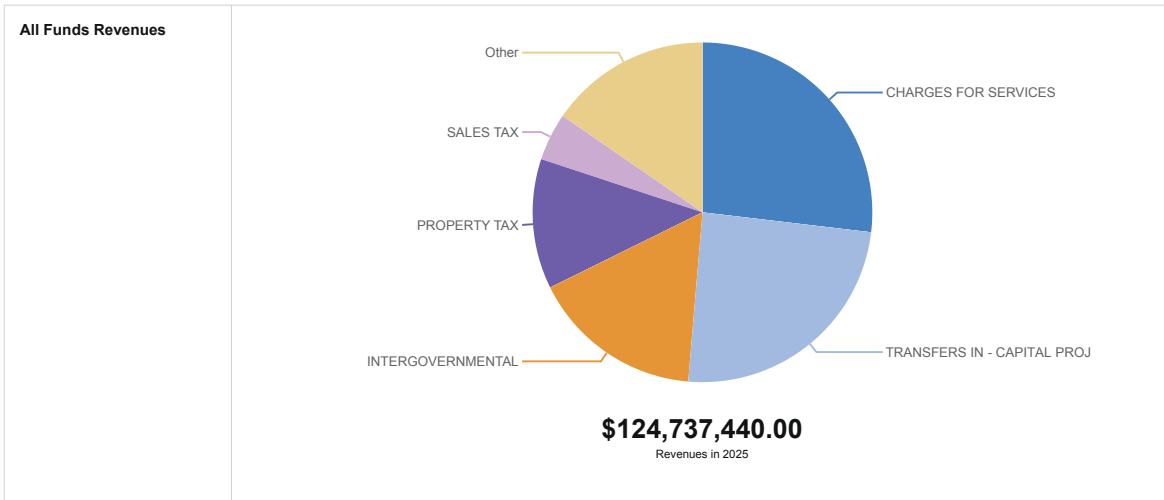
	2024-25 Budget	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34
<b>REVENUES (1)</b>										
PROPERTY TAX (2)	14,711,300	15,546,495	16,447,653	17,631,807	18,124,578	18,631,409	19,176,260	19,559,785	19,950,981	20,350,001
SALES TAX (2)	3,850,000	3,700,000	3,811,000	3,991,000	4,110,730	4,234,052	4,339,903	4,470,100	4,604,203	4,742,330
TRANSIENT OCCUPANCY TAX (3)	2,059,000	2,350,000	2,700,000	3,175,000	3,425,000	3,493,500	3,598,305	3,706,254	3,817,442	3,931,965
OTHER TAXES	603,464	625,649	644,903	663,834	683,324	703,391	717,459	731,808	746,444	761,373
FRANCHISE FEES	1,167,000	1,219,690	1,276,130	1,332,503	1,387,149	1,422,715	1,465,396	1,509,358	1,554,639	1,601,278
LICENSES AND PERMITS	941,000	1,159,880	1,161,440	932,772	841,383	718,763	750,000	750,000	750,000	750,000
FINES, FORFEITURES, AND PENALTIES	136,500	143,325	151,925	151,925	151,925	151,925	160,000	160,000	160,000	160,000
INTERGOVERNMENTAL	105,500	64,440	66,478	68,587	69,149	71,342	72,769	74,224	75,709	77,223
CHARGES FOR SERVICES	1,875,945	2,105,312	2,095,690	1,975,535	1,630,401	1,593,638	1,600,000	1,600,000	1,545,000	1,545,000
INVESTMENT EARNINGS (INTEREST AND RENTS)	792,129	764,334	679,010	630,507	605,970	621,143	600,000	600,000	600,000	600,000
MISCELLANEOUS	515,125	464,660	421,953	432,502	432,502	432,502	441,152	449,975	458,975	468,154
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	3,484,841	3,589,388	3,697,070	3,807,982	3,922,221	4,039,888	4,161,085	4,285,917	4,414,495	4,546,930
TRANSFERS IN - GASOLINE TAX	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
TRANSFERS IN - OTHER	957,150	1,021,465	905,734	930,731	299,251	306,354	315,545	325,011	334,761	344,804
<b>TOTAL REVENUES</b>	<b>31,598,954</b>	<b>33,154,638</b>	<b>34,458,986</b>	<b>36,124,685</b>	<b>36,004,381</b>	<b>36,820,622</b>	<b>37,797,874</b>	<b>38,622,434</b>	<b>39,412,649</b>	<b>40,279,057</b>
<b>EXPENSES</b>										
SALARIES (4)	7,010,943	7,340,195	7,560,400	7,787,215	8,020,833	8,261,459	8,467,995	8,679,695	8,896,688	9,119,105
BENEFITS	1,734,492	1,781,815	1,835,271	1,890,331	1,947,040	2,005,454	2,065,618	2,127,586	2,191,414	2,257,156
RETIREMENT (CalPERS) (5)	1,098,918	1,153,855	1,188,470	1,224,125	1,260,852	1,298,681	1,337,641	1,377,771	1,419,104	1,461,677
RETIREE MEDICAL (OPEB) (5)	543,802	559,470	578,044	597,546	613,592	630,082	630,000	630,000	630,000	630,000
SUPPLIES AND SERVICES	8,638,629	8,408,888	8,336,493	8,522,691	8,545,456	8,715,107	8,932,985	9,156,309	9,385,217	9,619,847
INTERNAL SERVICE FEES	2,283,128	2,398,777	2,470,741	2,544,866	2,621,218	2,699,856	2,767,352	2,836,536	2,907,450	2,980,136
SHERIFF CONTRACT (6)	9,419,409	10,399,409	11,209,409	11,657,785	12,124,096	12,609,060	12,987,332	13,376,952	13,778,260	14,191,608
UTILITIES	455,300	488,669	504,562	521,796	539,629	558,082	569,244	580,629	592,241	604,086
CAPITAL OUTLAY	55,500									
MISCELLANEOUS	-178,738	-186,042	-193,646	-199,455	-207,433	-215,731	-222,203	-228,869	-235,735	-242,807
TRANSFERS OUT - OTHER	30,473	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
TRANSFER OUT - DEBT SERVICE	507,098	507,098	507,098	507,098	507,098	507,098	507,098	507,098	507,098	507,098
<b>TOTAL EXPENSES</b>	<b>31,598,954</b>	<b>32,884,134</b>	<b>34,028,842</b>	<b>35,085,998</b>	<b>36,004,381</b>	<b>37,101,148</b>	<b>38,075,062</b>	<b>39,075,707</b>	<b>40,103,736</b>	<b>41,159,906</b>
<b>REVENUES LESS EXPENSES</b>	<b>0</b>	<b>270,504</b>	<b>430,144</b>	<b>1,038,687</b>	<b>79,202</b>	<b>-280,526</b>	<b>-277,188</b>	<b>-453,273</b>	<b>-691,088</b>	<b>-880,849</b>
<b>Fund Balance</b>	<b>10,521,597</b>	<b>10,792,101</b>	<b>11,222,245</b>	<b>12,260,932</b>	<b>12,340,134</b>	<b>12,059,608</b>	<b>11,782,420</b>	<b>11,329,146</b>	<b>10,638,059</b>	<b>9,757,209</b>

(1) Assumes stable economy in FY 2024-25 & FY 2025-26 with a moderated recovery in future years.  
 (2) 5-Year Forecast based on consultant data with current trend analysis for year 6 and beyond.  
 (3) Based on economic consultant forecast plus a conservative impact from the addition of expected new hotels in the City.  
 (4) Includes positions as presented in recommended budget. No additional positions are assumed. Assumes changes as per current labor MOU currently in negotiation.  
 (5) Based on actuarial valuation report estimates.  
 (6) Includes approved contract staff changes and a 3% growth rate based on historical contracts.

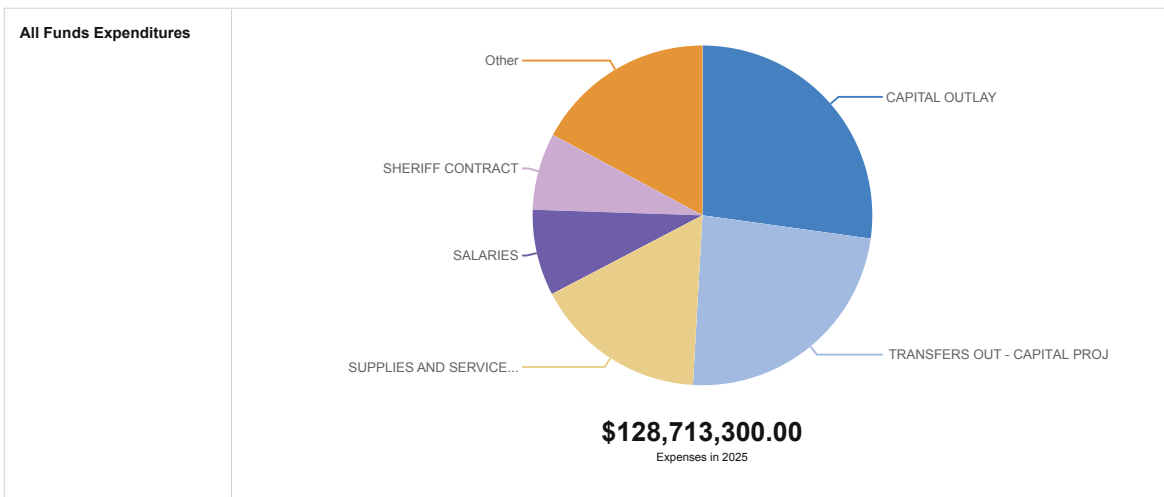


## All Funds Summary

### Summary - Revenues



### Summary Expenses



## Summary - Governmental Funds

Fund Number and Description	Estimated Ending Balance at 06/30/2024	Estimated Revenues & Transfers In	Estimated Appropriations & Transfers Out	FY 2024-25 Estimated Fund Balance
<b>GENERAL FUND</b>				
100 GENERAL FUND	9,432,441	30,439,129	30,810,454	9,061,116
105 DEVELOPER PROJECTS	1,089,157	1,159,825	1,038,500	1,210,482
<b>TOTAL GENERAL FUND</b>	<b>10,521,598</b>	<b>31,598,954</b>	<b>31,848,954</b>	<b>10,271,598</b>
<b>SPECIAL REVENUE FUNDS</b>				
210 STORM DRAIN/MEASURE A	5,309,805	220,500	1,268,507	4,261,798
211 MEASURE T	5,647,784	1,967,100	3,170,000	4,444,884
212 GAS TAX/ROAD MAINTENANCE	652,886	596,819	530,750	718,955
213 GAS TAX RMRA	812,352	571,562	800,000	583,914
215 CALHOME PROGRAM	37,363	42,341	11,841	67,863
216 CDBG - REHAB LOAN PROGRAM	(519)	4,100	92,483	(88,902)
217 HOME PROGRAM	52,143	903,596	873,596	82,143
218 STATE SUPP LAW ENF (COPS)	5,850	173,950	180,550	(750)
220 BEGIN PROGRAM	142,583	110,007	105,107	147,483
226 TFCA GRANT		230,526	230,526	-
230 STATE GRANTS	672,911	1,106,087	637,032	1,141,966
240 FEDERAL GRANTS	(145,039)	10,367,940	10,504,044	(281,143)
252 NEWELL OPEN SPACE PRESERVE	224,761	21,550	58,000	188,311
254 LAVIGNE OPEN SPACE MAINTEN	173,509	6,200	11,400	168,309
261 LLAD Zone 1, LaVigne	403,269	227,200	367,900	262,569
262 LLAD Zone 2, Vintage Ranch	1,032,076	368,998	522,555	878,519
263 LLAD Zone 3, Napa Junction	1,479,200	232,075	145,600	1,565,675
275 GP UPDATE FEE FUND	(174,731)	25,400	20,015	(169,346)
280 CANNABIS FUND	(17,632)	-	1,000	(18,632)
281 COMM FACILITIES DIST FUND	705,500	56,750	16,000	746,250
282 LEGAL SETTLEMENT	934,114	31,900	484,930	481,084
283 NATIONAL OPIOID SETTLEMENT	16,600	1,000	2,500	15,100
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>17,964,785</b>	<b>17,265,601</b>	<b>20,034,336</b>	<b>15,196,050</b>
<b>CAPITAL PROJECTS FUNDS</b>				
310 PARKS IMPACT FEE FUND	1,484,335	1,630,400	1,339,932	1,774,803
320 TRAFFIC IMPACT FEE FUND	4,588,888	2,575,900	111,356	7,053,432
330 CIVIC IMPACT FEE FUND	1,668,302	515,000	864,096	1,319,206
340 AFFORDABLE HOUSING	745,130	1,154,300	-	1,899,430
350 CAPITAL PROJECTS	2,514,597	30,283,533	30,778,737	2,019,393
360 AMCAN RD E ASSMT DIST	336,239	1,200	-	337,439
370 ZERO WATER FOOTPRINT	(25,856)	114,100	-	88,244
380 UTILITY UNDERGROUND FUND	150,294	10,700	-	160,994
381 COMM FACILITIES DIST CIP FUND	-	6,532,828	6,532,828	-
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>11,461,928</b>	<b>42,817,961</b>	<b>39,626,949</b>	<b>14,652,940</b>
<b>DEBT SERVICE FUNDS</b>				
420 CABERNET VILLAGE LSE DS	-	468,639	468,639	-
440 ENGIE EQUIP/LEASE DEBT SVC	(17,750)	38,459	38,459	(17,750)
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>(17,750)</b>	<b>507,098</b>	<b>507,098</b>	<b>(17,750)</b>

## Summary - Business-Type and All Funds Total

Fund Number and Description	Estimated Ending Balance at 06/30/2024	Estimated Revenues & Transfers In	Estimated Appropriations & Transfers Out	FY 2024-25 Estimated Fund Balance
<b>ENTERPRISE FUNDS</b>				-
510 WATER OPERATIONS	32,249,990	10,533,438	14,692,913	28,090,515
515 WTR DEBT SERVICE FUND	(1,176,518)	92,813	19,229	(1,102,934)
520 WATER CAPACITY FEE FUND	6,591,876	4,722,300	562,394	10,751,782
530 WATER CIP	2,077,129	925,000	925,000	2,077,129
540 WASTEWATER OPERATIONS	26,071,451	5,343,300	9,388,514	22,026,237
545 WW DEBT SERVICE FUND	(2,997,850)	223,857	46,379	(2,820,372)
550 WASTEWATER CAPACITY FEE	6,946,029	2,548,649	1,820,820	7,673,858
560 WW CIP	(160,336)	3,063,662	3,063,662	(160,336)
570 WW CAPITAL RESERVE	633,339	95,398	-	728,737
580 RECYCLED WATER FUND	(2,965,383)	225,000	1,098,067	(3,838,450)
590 RECYCLED WATER CIP	-	120,000	120,000	-
<b>TOTAL ENTERPRISE FUNDS</b>	<b>67,269,729</b>	<b>27,893,417</b>	<b>31,736,978</b>	<b>63,426,168</b>
<b>INTERNAL SERVICE FUNDS</b>				-
651 ISF - BLDG MAINTENANCE	380,812	1,217,200	1,132,606	465,406
652 ISF - FLEET	673,003	1,214,998	1,248,700	639,301
653 ISF - INFO TECHNOLOGY	262,526	1,568,999	1,318,124	513,401
654 ISF - LEGAL SERVICES	(82,602)	403,210	360,000	(39,392)
655 ISF - PARKS RENO & REPL	2,535,000	250,000	849,555	1,935,445
656 ISF - STREETS RENO & REPL	1,500,000	-	-	1,500,000
657 ISF - CIVIC FACILITIES RENO & REPL	450,000	-	-	450,000
658 ISF - PUBLIC SAFETY BUILDING R&R	200,000	-	50,000	150,000
659 ISF - PENSION STABILIZATION	100,000	-	-	100,000
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>6,018,739</b>	<b>4,654,407</b>	<b>4,958,985</b>	<b>5,714,161</b>
<b>TOTAL ALL FUNDS</b>	<b>113,219,030</b>	<b>124,737,440</b>	<b>128,713,300</b>	<b>109,243,166</b>

The General Fund proposes a balanced operational budget, a \$250,000 transfer from the General Fund to the Parks Renovation and Replacement fund will provide needed funding for future parks improvement. Variations in Special Revenue Funds & Capital Projects Funds balances are due to the timing of capital projects, which rely on these fund sources. Enterprise Funds variations result from Intra-Fund transfers to fund improvements to the respective system, water, wastewater, and recycled water.

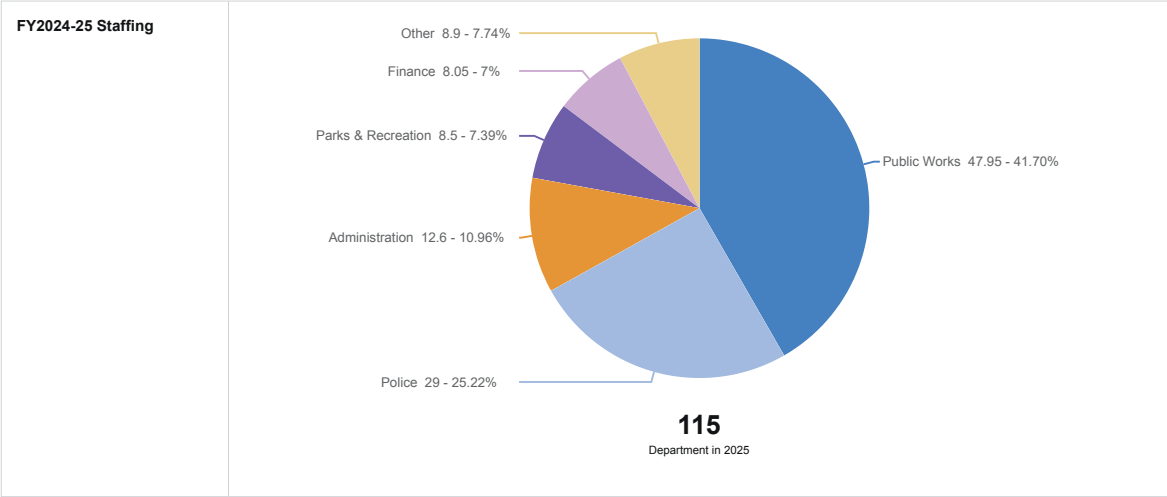
# All Operating Funds Summary - Revenues

	TOTAL ALL FUNDS	GENERAL FUND	DEVELOPER PROJECTS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
TAXES								
PROPERTY TAX	15,434,050	14,711,300		722,750				
SALES TAX	5,650,000	3,850,000		1,800,000				
TRANSIENT OCCUPANCY TAX	2,059,000	2,059,000						
OTHER TAXES	603,464	603,464						
FRANCHISE FEES	1,167,000	1,167,000						
LICENSES AND PERMITS	941,000	941,000						
FINES, FORFEITURES, AND PENALTIES	346,500	136,500					210,000	
INTERGOVERNMENTAL	20,404,349	105,500		13,766,021	6,532,828			
CHARGES FOR SERVICES	33,521,652	735,420	1,140,525	24,400	5,674,200		21,636,100	4,311,007
INVESTMENT EARNINGS (INTEREST AND RENTS)	3,175,066	792,129		755,650	381,900		1,206,987	38,400
MISCELLANEOUS	1,082,432	515,125		166,307	6,000		340,000	55,000
<b>TOTAL REVENUES excluding TRANSFERS</b>	<b>84,384,513</b>	<b>25,616,438</b>	<b>1,140,525</b>	<b>17,235,128</b>	<b>12,594,928</b>	<b>-</b>	<b>23,393,087</b>	<b>4,404,407</b>
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES								
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	3,484,841	3,484,841						
TRANSFERS IN - GASOLINE TAX	400,000	400,000						
TRANSFERS IN - CAPITAL PROJECTS	30,523,033				30,223,033		300,000	
TRANSFERS IN - OTHER	1,744,721	957,150		30,473		507,098		250,000
INTRA-FUND TRANSFERS IN	4,200,332						4,200,332	
<b>TOTAL REVENUES</b>	<b>124,737,440</b>	<b>30,458,429</b>	<b>1,140,525</b>	<b>17,265,601</b>	<b>42,817,961</b>	<b>507,098</b>	<b>27,893,419</b>	<b>4,654,407</b>

# 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
<b>ADMINISTRATION</b>								
CITY COUNCIL	295,280	295,280						
CITY MANAGER	849,506	849,506						
CITY CLERK	609,016	609,016						
CITY ATTORNEY	650,000	290,000						360,000
HUMAN RESOURCES	692,131	692,131						
RISK MANAGEMENT	1,441,057	1,441,057						
COMMUNICATIONS	428,890	428,890						
<b>ADMINISTRATION TOTAL</b>	<b>4,965,880</b>	<b>4,605,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,000</b>
<b>FINANCE</b>								
FINANCE	1,281,665	1,281,665						
INFORMATION SYSTEMS	1,314,739							1,314,739
UTILITY BILLING	757,234	757,234						
<b>FINANCE TOTAL</b>	<b>3,353,638</b>	<b>2,038,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,314,739</b>
<b>POLICE/SHERIFF</b>	<b>10,535,865</b>	<b>10,352,815</b>		<b>183,050</b>				
<b>PUBLIC WORKS</b>								
PUBLIC WORKS ADMINISTRATION	1,111,753	1,111,753						
CAPITAL PROJECTS ADMIN	990,317	990,317						
STORM DRAIN/MEASURE A	1,139,498	565,398		574,100				
SOLID WASTE	34,500	34,500						
CITY ENGINEER	426,025	426,025						
PARKS MAINTENANCE	1,462,317	1,462,317						
STREETS & ROADS	1,349,337	896,137		453,200				
FLEET OPERATIONS	727,356							727,356
BUILDING MAINTENANCE	1,021,462							1,021,462
WATER TREATMENT PLANT	3,340,861					3,340,861		
WATER DISTRIBUTION	1,542,846					1,542,846		
WW TREATMENT PLANT	2,154,220					2,154,220		
WW COLLECTIONS	966,180					966,180		
WW ENVIRONMENTAL COMPLIANCE	685,975					685,975		
RECYCLED WATER	541,749					541,749		
<b>PUBLIC WORKS TOTAL</b>	<b>17,494,396</b>	<b>5,486,447</b>	<b>-</b>	<b>1,027,300</b>	<b>-</b>	<b>-</b>	<b>9,231,831</b>	<b>1,748,818</b>
<b>COMMUNITY DEVELOPMENT</b>								
PLANNING	655,718	609,703		21,015	25,000			
ECONOMIC DEVELOPMENT	60,000	60,000						
HOUSING SERVICES	1,330,103	247,076		1,083,027				
BUILDING & SAFETY	1,712,040	1,712,040						
DEVELOPER PROJECT ENGINEERING	1,038,500		1,038,500					
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>4,796,361</b>	<b>2,628,819</b>	<b>1,038,500</b>	<b>1,104,042</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PARKS &amp; RECREATION</b>								
PARKS & RECREATION ADMINISTRATION	1,063,320	1,063,320						
RECREATION PROGRAMS	135,296	135,296						
SPORTS/FITNESS PROGRAMS	271,947	271,947						
AQUATICS PROGRAMS	705,956	705,956						
ADULT ACTIVITY CENTER	224,126	224,126						
FACILITY RENTALS	187,905	187,905						
OPEN SPACE	191,063	191,063						
COMMUNITY EVENTS	213,673	213,673						
<b>PARKS &amp; RECREATION TOTAL</b>	<b>2,993,286</b>	<b>2,993,286</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON DEPARTMENTAL</b>	<b>11,808,933</b>	<b>2,197,210</b>		<b>16,000</b>			<b>9,568,850</b>	<b>26,873</b>
<b>DEBT SERVICE</b>	<b>2,151,169</b>	<b>507,098</b>				<b>507,098</b>	<b>627,973</b>	<b>509,000</b>
<b>PARKS &amp; OPEN SPACE</b>	<b>69,400</b>			<b>69,400</b>				
<b>LIGHTING LANDSCAPING DISTRICT</b>	<b>841,500</b>			<b>841,500</b>				
<b>CAPITAL PROEJCTS</b>	<b>69,702,872</b>	<b>-</b>		<b>16,793,044</b>	<b>39,601,949</b>		<b>12,308,324</b>	<b>999,555</b>
<b>TOTAL BUDGET</b>	<b>128,713,300</b>	<b>30,810,454</b>	<b>1,038,500</b>	<b>20,034,336</b>	<b>39,626,949</b>	<b>507,098</b>	<b>31,736,978</b>	<b>4,958,985</b>

# Staffing Summary



Staffing levels are budgeted at 115 full-time positions, 27 of which are staffed by the Napa Sherriff's office. The Public Works department and Maintenance and Utilities department have been merged to a single department for FY 2024-25 and those positions will be noted on the following pages. The City is adding 2 new full-time positions in the Public Works department: a Management Analyst and a Capital Projects Coordinator. Below is a summary of staffing changes:

Added Full-Time Positions	2	1. Management Analyst - Public Works 2. Capital Projects Coordinator - Public Works
Deleted Full-Time Positions	1	1. Management Fellow - Administration



## Staffing by Department and Division

Department and Divisions	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Change from the prior FY
<b>Administration</b>				
City Council	5.00	5.00	5.00	-
City Manager	3.00	3.40	2.40	(1.00)
City Clerk	2.00	2.00	2.00	-
Communications	1.00	1.00	1.00	-
Human Resources	2.00	2.20	2.20	-
<b>Administration Total</b>	<b>13.00</b>	<b>13.60</b>	<b>12.60</b>	<b>(1.00)</b>
<b>Finance</b>				
Finance	2.71	4.65	4.25	(0.40)
Utility Billing	4.75	3.40	3.80	0.40
<b>Finance Total</b>	<b>7.46</b>	<b>8.05</b>	<b>8.05</b>	<b>(0.00)</b>
<b>Police</b>				
City Staff	2.00	2.00	2.00	-
Sheriff's Contract	26.00	27.00	27.00	-
<b>Police / Sheriff Total</b>	<b>28.00</b>	<b>29.00</b>	<b>29.00</b>	<b>-</b>
<b>Public Works</b>				
Maintenance & Utilities Administration*	1.30	1.20	-	(1.20)
Public Works Administration	2.00	2.00	3.20	1.20
Capital Projects	4.00	4.00	5.15	1.15
Streets Maintenance	2.50	2.50	2.50	-
Storm Drainage	2.50	2.50	2.50	-
Parks Maintenance*	5.70	4.30	4.30	-
City Engineer	1.00	1.00	1.00	-
Water Treatment Plant*	6.05	5.90	6.10	0.20
Water Distribution*	5.50	6.50	6.50	-
Water-Non-Departmental*	1.05	1.05	1.10	0.05
Wastewater Treatment Plant*	4.75	5.20	5.40	0.20
Wastewater Collections*	4.50	4.50	4.50	-
Solid Waste Management*	3.90	2.10	2.10	-
Wastewater Non-Departmental*	1.05	1.05	1.10	0.05
Recycled Water*	0.30	2.30	2.50	0.20
<b>Public Works Total</b>	<b>46.10</b>	<b>46.10</b>	<b>47.95</b>	<b>1.85</b>

Department and Divisions	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Change from the prior FY
<b>Community Development</b>				
Planning	2.20	2.20	1.90	(0.30)
Housing Services	0.10	0.10	0.30	0.20
Building & Safety	2.70	2.70	2.80	0.10
<b>Community Development Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>(0.00)</b>
<b>Parks &amp; Recreation</b>				
Parks & Recreation Administration	2.00	2.00	4.00	2.00
Recreation Programs	4.00	4.00	0.50	(3.50)
Sports Programs	-	-	0.50	0.50
Aquatics Programs	1.50	1.50	1.00	(0.50)
Adult Activities Center	-	-	0.50	0.50
Facility Rentals	0.50	0.50	0.50	-
Open Space	0.50	0.50	1.00	0.50
Special Events	-	-	0.50	0.50
<b>Park &amp; Recreation Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>	<b>-</b>
<b>Non Departmental</b>				
Non Departmental	1.44	1.00	1.00	-
<b>Non Departmental Total</b>	<b>1.44</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Internal Services</b>				
Building Maintenance	1.20	1.20	1.20	-
Fleet Operations	1.20	1.20	1.35	0.15
Information Systems	0.10	0.35	0.35	-
<b>Internal Services Total</b>	<b>2.50</b>	<b>2.75</b>	<b>2.90</b>	<b>0.15</b>
<b>Total Staffing</b>	<b>112.00</b>	<b>114.00</b>	<b>115.00</b>	<b>1.00</b>

\* Denotes division was part of the absorbed Maintenance and Utilities Department in FY 2023-24.

# 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, Administration, 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.

## Summary of Interfund Transfers

	General Fund	Debt Service	Special Revenue	Enterprise Funds	Capital Project Funds	Internal Service Funds	Total
<b>Transfers In:</b>							
Capital Improvement	(62,500)			(4,108,662)	(30,223,033)		\$ (34,394,195)
COPS Subvention	(180,550)						(180,550)
Debt Service		(507,098)		(391,670)			(898,768)
Gas Tax	(400,000)						(400,000)
Internal Service Funds						(250,000)	(250,000)
Legal Services	(140,000)						(140,000)
LLAD			(30,473)				(30,473)
Measure A	(574,100)						(574,100)
Support Services	(3,484,843)						(3,484,843)
	<b>\$ (4,841,993)</b>	<b>\$ (507,098)</b>	<b>\$ (30,473)</b>	<b>\$ (4,500,332)</b>	<b>\$ (30,223,033)</b>	<b>\$ (250,000)</b>	<b>\$ (40,352,929)</b>
<b>Transfers Out:</b>							
Capital Improvement			16,502,266	8,219,662	8,672,712	999,555	\$ 34,394,195
COPS Subvention			180,550				180,550
Debt Service	507,098			391,670			898,768
Gas Tax			400,000				400,000
Internal Service Funds	250,000						250,000
Legal Services					140,000		140,000
LLAD	30,473						30,473
Measure A			574,100				574,100
Support Services				3,484,843			3,484,843
	<b>\$ 787,571</b>	<b>\$ -</b>	<b>\$ 17,656,916</b>	<b>\$ 12,096,175</b>	<b>\$ 8,812,712</b>	<b>\$ 999,555</b>	<b>\$ 40,352,929</b>

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.

The basis for the cost allocations is as follows:

1. Administration and Finance - Budgeted FTE's for all funds
2. Risk Management - Covered insurance value of assets and buildings
3. Utility Billing - 45% Water Enterprise, 45% Wastewater Enterprise, and 10% Recycled Water Enterprise
4. Public Works Administration - Budgeted FTE's in the Public Works Department. This includes Water, Wastewater, Recycled Water, Fleet Maintenance ISF, Building Maintenance ISF, and General Fund Public Works Divisions.

## Summary of Support Services Transfers

	Transfers In	Transfers Out		
	Total Support Service	Water Enterprise	Wastewater Enterprise	Recycled Water Enterprise
<b>Support Services:</b>				
Administration	(958,663)	463,564	413,108	81,991
Risk Management	(535,973)	266,445	228,267	41,261
Finance	(426,056)	206,022	183,597	36,437
Utility Billing	(755,549)	339,997	339,997	75,555
Public Works Administration	(808,602)	391,002	348,486	69,114
<b>TOTALS</b>	<b>\$ (3,484,843)</b>	<b>\$ 1,667,030</b>	<b>\$ 1,513,455</b>	<b>\$ 304,358</b>

# Budget by Fund

## General Fund Revenues By Category

	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ESTIMATED ACTUALS	FY2024-25 BUDGET
<b>PROPERTY TAX</b>				
PROPERTY TAX - CURRENT SECURED	9,303,750	9,750,604	10,755,972	11,388,000
PROPERTY TAX - CURRENT UNSECURED	309,564	283,664	359,000	380,000
SUPPLEMENTAL PROPERTY TAX	263,737	207,983	345,000	300,000
PRIOR YEAR PROPERTY TAX	183,329	168,436	180,000	170,000
HOMEOWNER'S EXEMPTION	31,741	31,129	30,430	33,000
PROP TAX IN LIEU OF VLF	1,852,162	1,975,885	2,190,000	2,320,300
PROPERTY TRANSFER TAX	249,757	52,091	225,000	120,000
<b>PROPERTY TAX TOTAL</b>	<b>12,194,040</b>	<b>12,469,792</b>	<b>14,085,402</b>	<b>14,711,300</b>
<b>SALES &amp; USE TAX</b>	<b>3,095,329</b>	<b>5,901,732</b>	<b>4,400,000</b>	<b>3,850,000</b>
<b>TRANSIENT OCCUPANCY TAX</b>	<b>1,643,934</b>	<b>1,573,877</b>	<b>1,750,000</b>	<b>2,059,000</b>
<b>OTHER TAXES</b>				
TOURIST BUSINESS IMPROVEMENT DISTRICT TAX	2,503	2,427	2,800	3,464
BUSINESS LICENSE TAX	201,153	222,195	221,000	220,000
ADMISSIONS TAX - CARDROOM	322,316	337,137	360,000	340,000
BUSINESS LIC PROCESSING	35,559	39,817	38,000	40,000
<b>OTHER TAXES TOTAL</b>	<b>561,531</b>	<b>601,576</b>	<b>621,800</b>	<b>603,464</b>
<b>FRANCHISE FEES</b>				
FRANCHISE - NATURAL GAS	62,446	83,587	86,520	95,000
FRANCHISE - ELECTRICITY	222,436	256,779	288,000	300,000
FRANCHISE - CABLE TV	281,224	265,061	291,000	285,000
FRANCHISE - SOLID WASTE	273,448	425,757	468,000	487,000
<b>FRANCHISE FEES TOTAL</b>	<b>839,554</b>	<b>1,031,184</b>	<b>1,133,520</b>	<b>1,167,000</b>
<b>LICENSES AND PERMITS</b>				
PERMITS - BUILDING	427,955	734,562	858,379	907,000
PERMITS - HOME OCCUPATION	3,540	5,657	4,000	6,000
PERMITS - PLANNING	4,505	2,334	3,600	3,600
PERMITS - GRADING	21,803	7,974	10,000	10,200
PERMITS - OVERSIZE / WEIGHT	5,454	3,858	5,500	5,500
PERMITS - ENCROACHMENT	42,047	50,230	8,700	8,100
PERMITS - DISCRETIONARY	498	437	600	600
LATE PENALTIES/INTEREST	-	-	-	-
<b>LICENSES AND PERMITS TOTAL</b>	<b>505,802</b>	<b>805,052</b>	<b>890,779</b>	<b>941,000</b>
<b>FINES, FORFEITURES, AND PENALTIES</b>				
FINES AND FORFEITURES	82,982	136,831	93,744	121,000
TOWING FEES	0	10,671	15,500	15,500
UTILITY LATE PENALTIES / INTEREST	19,344	2,486	1,623	0
<b>FINES, FORFEITURES, AND PENALTIES TOTAL</b>	<b>102,326</b>	<b>149,988</b>	<b>110,867</b>	<b>136,500</b>
<b>INTERGOVERNMENTAL</b>				
GRANTS - FEDERAL	3,000	0	0	0
GRANTS - OTHER	34,758	0	43,500	42,500
MOTOR VEHICLE LICENSE FEES	24,032	22,200	20,600	27,000
MANDATED COSTS (SB90) REIMBURSEMENT	0	24,537	30,000	36,000
<b>INTERGOVERNMENTAL TOTAL</b>	<b>61,790</b>	<b>46,737</b>	<b>94,100</b>	<b>105,500</b>

	FY 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ESTIMATED ACTUALS	FY2024-25 BUDGET
<b>CHARGES FOR SERVICES</b>				
PLAN & MAP CHECK	197,957	288,991	329,944	350,000
GENERAL PLAN UPDATE FEE	17,700	0	0	
CHARGES FOR SERVICES - OTHER	676,217	893,946	927,500	803,000
ADMINISTRATIVE FEES	0	8,487	15,000	0
CONTRACT CLASSES	73,575	97,054	127,584	103,942
EDUCATION INSTRUCTION	5,892	4,561	4,200	7,374
TRIPS & EXCURSIONS	0	1,261	3,160	3,036
PROGRAM FEES	0	382	22,700	26,796
SPORTS PROGRAM	28,417	35,953	48,156	70,674
AQUATIC CONTRACT CLASSES	5	0	0	0
SWIM LESSONS	63,307	59,500	90,000	115,928
SWIM LESSONS - PRIVATE	23,137	31774	0	0
SWIM FITNESS	10,794	8,093	8,500	6,240
SWIM OPEN	3,343	10,084	15,000	9,540
WATER AEROBICS	27,394	20,680	25,000	19,000
SPECIAL EVENT	2,155	3,160	1,210	1,210
DAY CAMP FEES	0	24397	43,500	21,680
PLAN REVIEW	166,088	171,791	96,289	69,000
CHARGES FOR SERVICES - OTHER PW DEVELOPMENT	52,644	106778	0	0
CHARGES FOR SERVICES - LEGAL	303,107	367,468	331,093	268,525
<b>CHARGES FOR SERVICES TOTAL</b>	<b>1,651,732</b>	<b>2,134,360</b>	<b>2,088,836</b>	<b>1,875,945</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
INTEREST - INVESTMENTS	-1,111,592	-44,130	100,000	459,900
LEASE - CELL TOWER SITES	76,987	81,656	87,550	96,000
LEASE - CITY HALL OFFICES	152,278	225,512	126,300	126,300
RENTALS / LEASES - OTHER	43,567	54,717	57,840	55,327
RENTALS - AQUATIC CENTER	6,181	6,628	6,000	7,800
RENTALS - ADULT ACTIVITY CENTER	0	14,086	58,839	46,802
RENTALS - GARDEN	1,560	1,505	4,000	0
RENTALS / LEASES - OTHER	0	834	0	0
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>(831,019)</b>	<b>340,808</b>	<b>440,529</b>	<b>792,129</b>
<b>MISCELLANEOUS</b>				
CONTRIBUTIONS & DONATIONS	12,830	6,262	0	0
INSURANCE REIMBURSEMENTS	3,974	11,005	30,000	0
MISCELLANEOUS REVENUES - OTHER	489,047	625,981	420,486	515,125
PROCEEDS OF SALE	10,000	0	0	0
<b>MISCELLANEOUS TOTAL</b>	<b>515,851</b>	<b>643,248</b>	<b>450,486</b>	<b>515,125</b>
<b>TRANSFERS IN</b>				
INTERFUND TRANSFERS FOR SUPPORT SERVICES	1,529,924	1,949,627	2,386,393	3,484,841
TRANSFER IN FROM GAS TAX	300,000	300,000	300,000	400,000
TRANSFERS IN FOR CAPITAL IMPROVEMENT PROJECTS	163,491	0	0	0
TRANSFER IN FROM WATER OPERATIONS	57,195	319,586	225,900	140,000
TRANSFER IN FROM WASTEWATER OPERATIONS	2,394	481	-	-
TRANSFER IN FROM MEASURE A	380,737	384,308	445,000	574,100
TRANSFER IN FROM PARKS IMPACT		31,111		
TRANSFER IN FROM OTHER FUNDS	-	197,179	223,250	243,050
<b>TRANSFERS IN TOTAL</b>	<b>2,433,741</b>	<b>3,182,292</b>	<b>3,580,543</b>	<b>4,841,991</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>22,774,611</b>	<b>28,880,646</b>	<b>29,646,862</b>	<b>31,598,954</b>

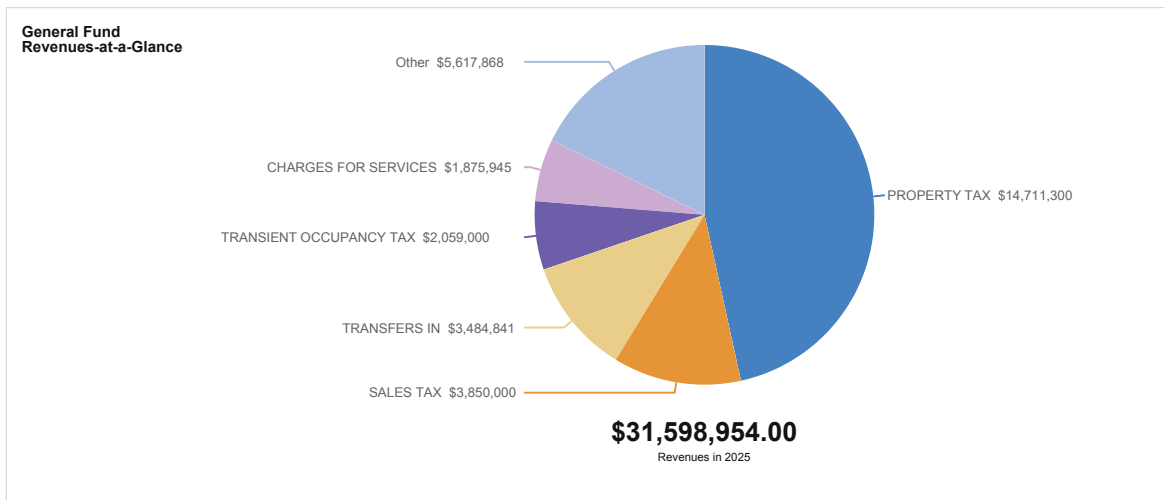


## Analysis of Major General Fund Revenues

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. 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. Staff will continue to monitor economic trends at the local and macro level, including inflation, interest rates, state budget and consumer spending.

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.

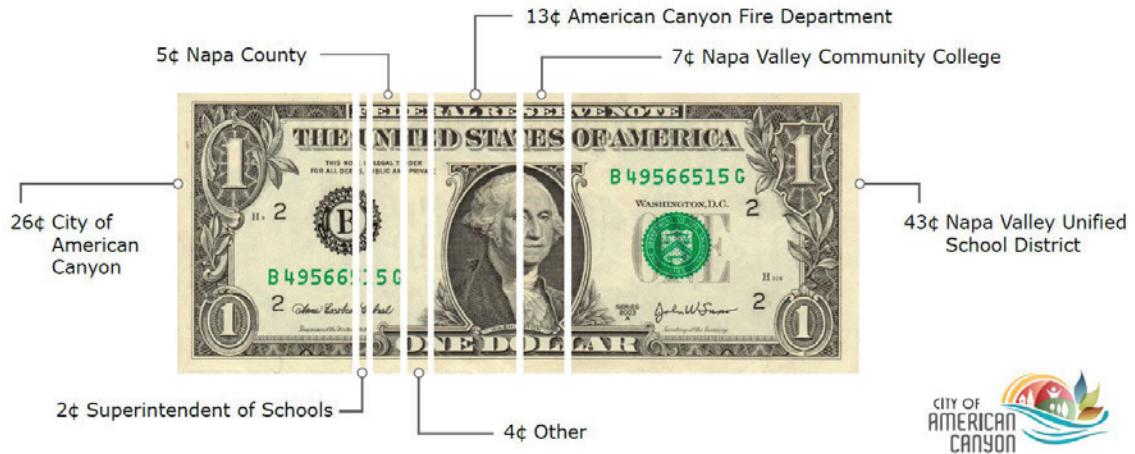


## Property Taxes

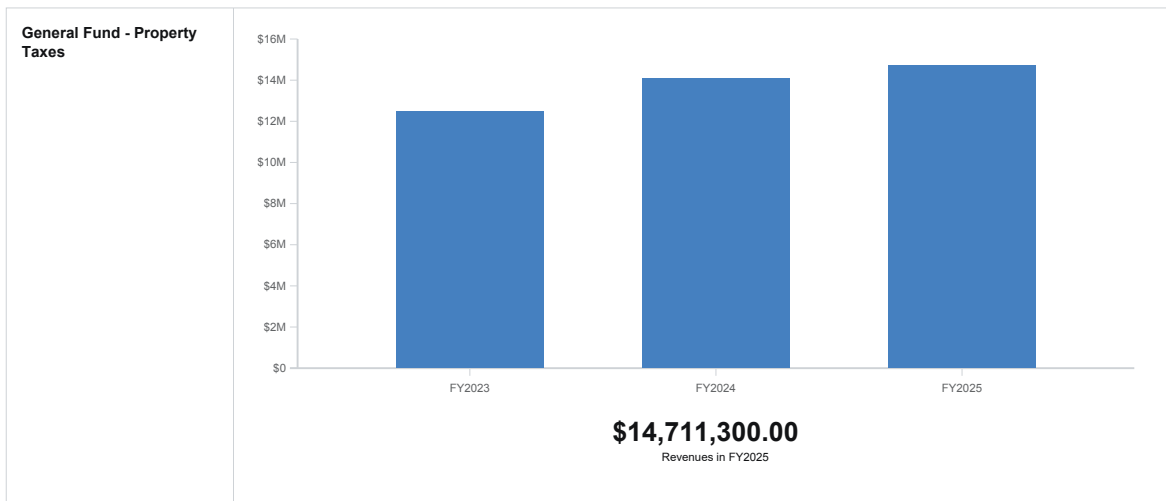
Property Taxes comprise \$14.7 million or 46.6% of total General Fund budgeted revenues for Fiscal Year 2024-25 and are the single largest source of the City's discretionary revenues. Property tax is derived from the 1% levy on the assessed valuation of real property within the City. The City receives on average about \$0.26 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 among the different agencies in Napa County.



Property Tax values for Fiscal Year 2024-25 are projected to grow by approximately 4.4% over the prior year. Assessed values for Fiscal Year 2024-25 were set as of January 1, 2024, and are based on assessed value growth, sales, and new construction that occurred during 2023. Robust growth in the City have kept property tax growth high with many new developments anticipated to become occupied in 2024. In consultation with the City's property tax consultant, we have projected higher than average growth in property tax revenues for the next three years as large development projects are completed, followed by a tapering back to a historical growth rate of 2% for future years.

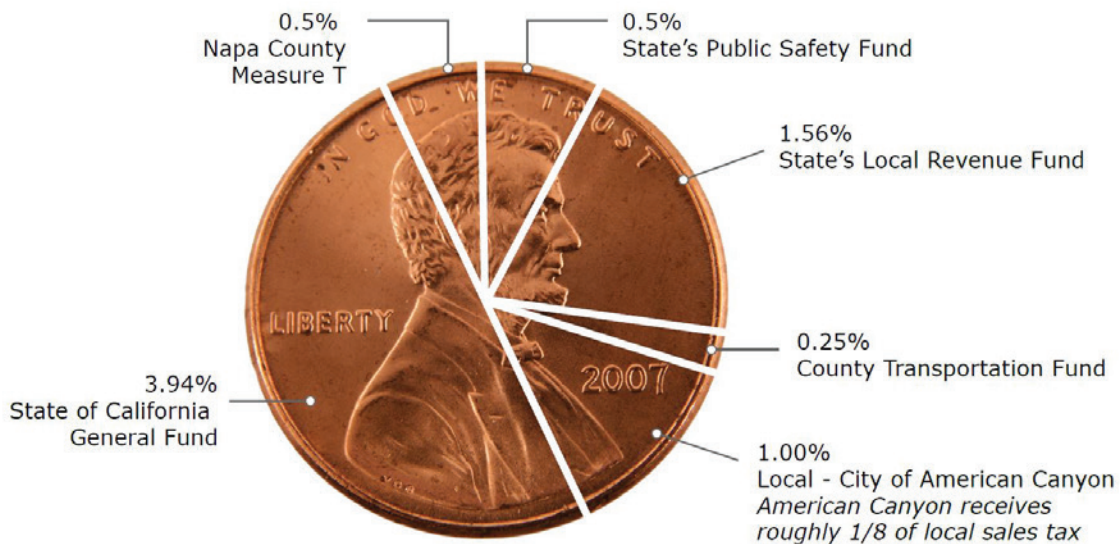


## Sales Taxes

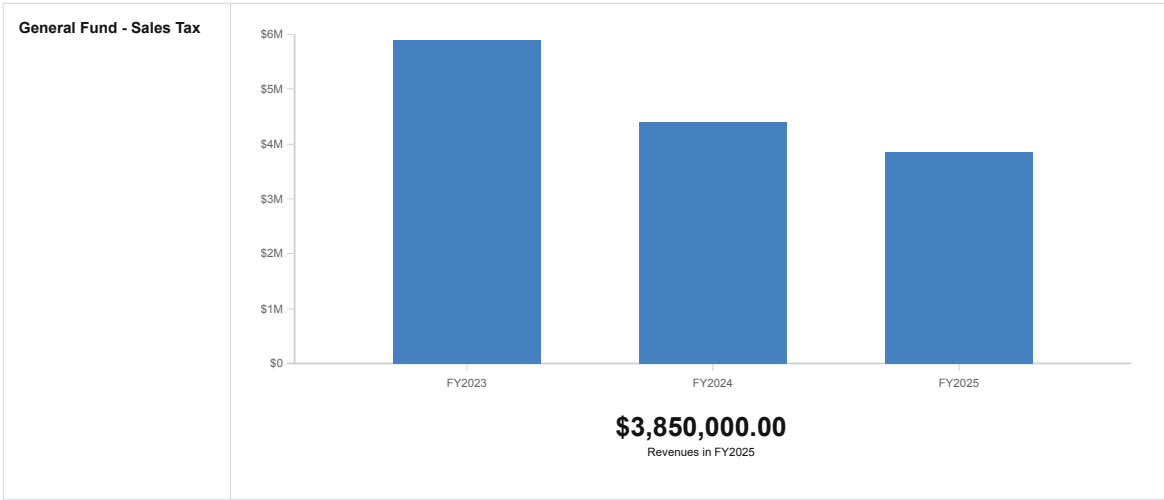
Sales Taxes comprise \$3.8 million or 12.2% of total General Fund budgeted revenues for Fiscal Year 2024-25 and are the second largest source of discretionary revenue. The allocation of the current 7.75% sales tax rate is indicated in the pie chart below. The City of American Canyon receives one cent 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.

### American Canyon 7.75% Sales Tax

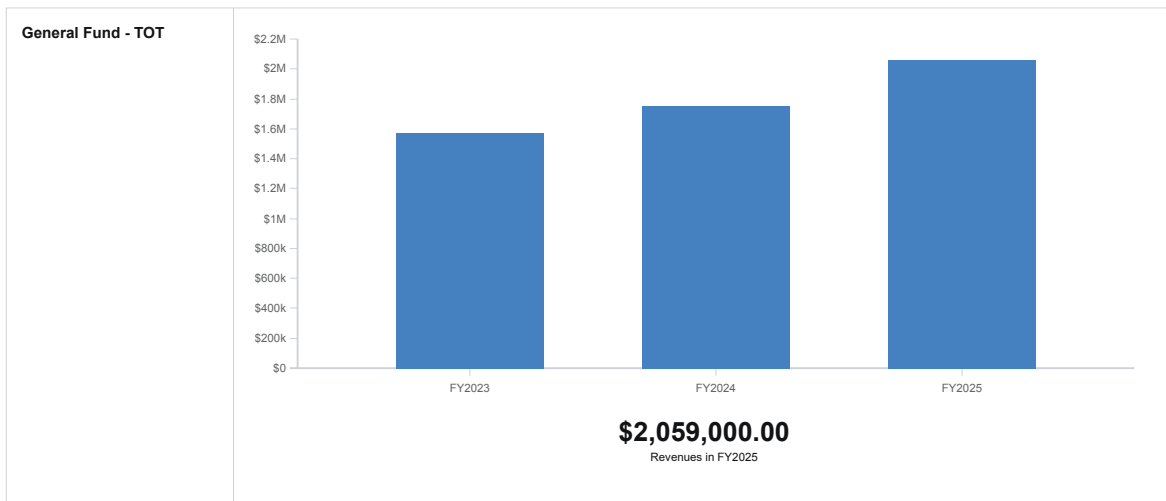


Sales taxes are economically driven and are more volatile than Property Taxes. Based on projections from our consultant, we expect sales tax to decrease by \$550,000 as a result of the loss of a major taxpayer in February 2025. Continued development throughout the City will bring in more residents, attract businesses thereby contributing to sales tax revenues. Planned for the coming years is a new City center at Watson Ranch, including two amphitheatres, restaurants, shops and hotel.



## 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 moderate 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 3 years, which will add to this revenue stream. The Countywide Tourism Business Improvement District (TBID) has increased marketing efforts in recent years, which has helped increase bookings. As mentioned above events at the new proposed amphitheatres will also provide increased demand for rooms.

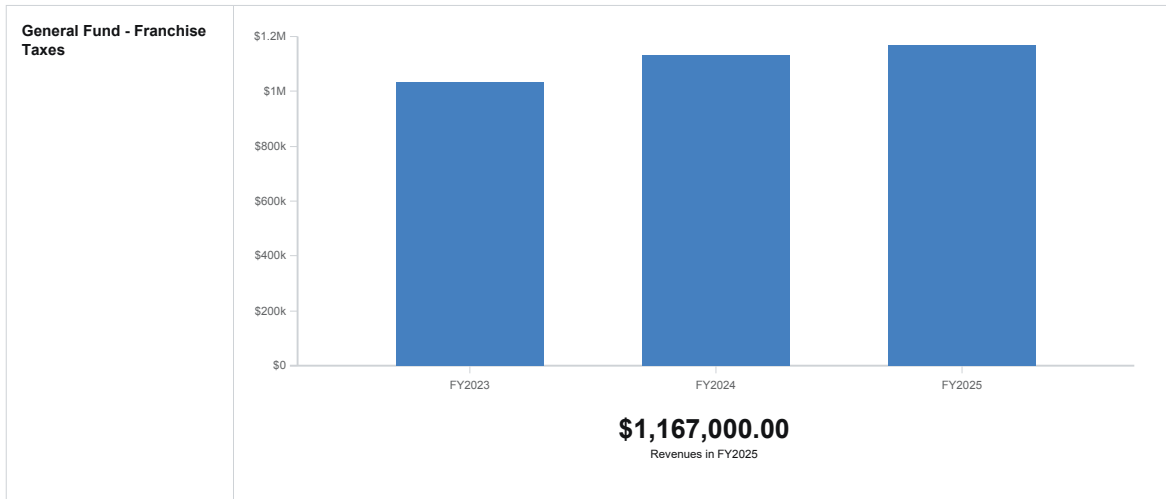




## Franchise Taxes

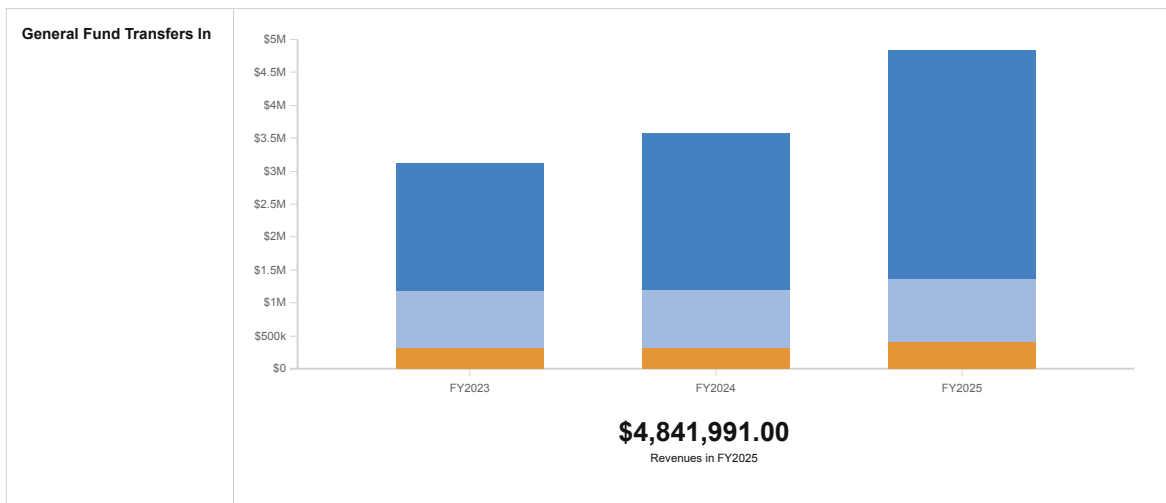
Franchise Taxes are collected according to franchise agreements with businesses that provide electricity, natural gas, cable television, and solid waste to residents of American Canyon. These payments to the City are considered a "rent" or "toll" for the use of the streets and city rights of way.

Franchise taxes have proven to be relatively stable for years. Based on historical trends we are expecting approximately \$1.2 million from this revenue source in Fiscal Year 2024-25. We have forecast a softening in our model for cable television franchise receipts due to the increase of streaming-only households, however electric, gas, and solid waste franchise fees are projected to increase as development continues as those properties require utilities.



## Interfund Transfers

Interfund Transfers comprise \$4.8 million or 15.3% 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 2021-22 ACTUALS	FY 2022-23 ACTUALS	FY 2023-24 ESTIMATED ACTUALS	FY 2024-25 BUDGET
<b>GENERAL GOVERNMENT</b>				
CITY COUNCIL	173,498	199,138	277,034	295,280
CITY MANAGER	820,923	947,127	906,671	849,506
CITY CLERK	466,796	536,846	506,008	609,016
CITY ATTORNEY	497,152	501,655	408,600	290,000
HUMAN RESOURCES	398,241	518,301	692,570	692,131
RISK MANAGEMENT	682,881	861,662	1,137,968	1,441,057
ECONOMIC DEVELOPMENT	50,000	50,000	50,000	60,000
COMMUNICATIONS	313,335	327,046	359,142	428,890
FINANCE	882,936	1,187,376	1,381,130	1,281,665
UTILITY BILLING	546,392	664,605	651,429	757,234
NON DEPARTMENTAL	1,804,886	1,587,207	7,001,414	2,197,210
DEBT SERVICE	139,180	118,985	505,588	507,098
CAPITAL PROEJCTS	0	700,000	0	0
<b>GENERAL GOVERNMENT TOTAL</b>	<b>6,776,220</b>	<b>8,199,948</b>	<b>13,877,554</b>	<b>9,409,087</b>
<b>POLICE/SHERIFF</b>	<b>7,975,111</b>	<b>8,337,956</b>	<b>9,418,079</b>	<b>10,352,815</b>
<b>PUBLIC WORKS</b>				
PUBLIC WORKS ADMINISTRATION	662,250	686,889	969,275	1,111,753
CAPITAL PROJECTS ADMIN	631,305	894,114	996,024	990,317
STREETS & ROADS	775,834	726,738	868,635	896,137
STORM DRAIN/MEASURE A	380,894	384,808	489,389	565,398
CITY ENGINEER	227,232	222,558	292,906	426,025
PARKS MAINTENANCE	1,122,766	1,083,955	1,601,834	1,462,317
SOLID WASTE	9,854	44,747	18,000	34,500
<b>PUBLIC WORKS TOTAL</b>	<b>3,810,135</b>	<b>4,043,809</b>	<b>5,236,063</b>	<b>5,486,447</b>
<b>COMMUNITY DEVELOPMENT</b>				
PLANNING	447,092	1,034,163	685,780	609,703
HOUSING SERVICES	30,470	170,288	177,727	247,076
BUILDING & SAFETY	791,447	1,181,717	1,319,096	1,712,040
DEVELOPER PROJECT ENGINEERING	868,802	1,108,932	1,204,024	1,038,500
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>2,137,811</b>	<b>3,495,100</b>	<b>3,386,627</b>	<b>3,607,319</b>
<b>PARKS &amp; RECREATION</b>				
PARKS & RECREATION ADMINISTRATION	550,326	542,295	655,539	1,063,320
RECREATION PROGRAMS	602,471	691,085	617,137	135,296
SPORTS/FITNESS PROGRAMS	0	0	175,961	271,947
AQUATICS PROGRAMS	396,624	435,861	592,632	705,956
ADULT ACTIVITY CENTER	124,257	97,721	109,689	224,126
FACILITY RENTALS	19,723	77,344	141,553	187,905
OPEN SPACE	0	56,874	116,022	191,063
COMMUNITY EVENTS	0	114,990	98,900	213,673
<b>PARKS &amp; RECREATION TOTAL</b>	<b>1,693,401</b>	<b>2,016,170</b>	<b>2,507,433</b>	<b>2,993,286</b>
<b>TOTAL BUDGET</b>	<b>22,392,678</b>	<b>26,092,983</b>	<b>34,425,756</b>	<b>31,848,954</b>

# Special Revenue Funds

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ -76,460	\$ 97,593	\$ 99,000	\$ 220,500
▶ SALES TAX	4,408	1,976	0	0
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-80,868	93,337	99,000	220,500
▶ MISCELLANEOUS	0	2,280	0	0
▼ EXPENSES	380,737	861,716	604,098	1,268,507
▶ SUPPLIES AND SERVICES	0	27,783	195,900	179,337
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	449,626	0	515,070
▶ TRANSFERS OUT - OTHER	380,737	384,308	408,198	574,100
Revenues Less Expenses	\$ -457,198	\$ -764,123	\$ -505,098	\$ -1,048,007

### 210 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$6,579,026	\$5,814,903	\$5,309,805	\$4,261,798
TOTAL	\$6,579,026	\$5,814,903	\$5,309,805	\$4,261,798

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 1,890,535	\$ 2,071,166	\$ 1,817,000	\$ 1,967,100
▶ SALES TAX	1,880,971	1,985,006	1,760,000	1,800,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	9,564	86,161	57,000	167,100
▼ EXPENSES	29,721	1,051,704	752,507	3,170,000
▶ TRANSFERS OUT - CAPITAL PROJECTS	29,721	1,051,704	752,507	3,170,000
Revenues Less Expenses	\$ 1,860,814	\$ 1,019,462	\$ 1,064,493	\$ -1,202,900

### 211 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$3,563,829	\$4,583,291	\$5,647,784	\$4,444,884
TOTAL	\$3,563,829	\$4,583,291	\$5,647,784	\$4,444,884

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 907,787	\$ 1,057,875	\$ 1,167,091	\$ 1,168,381
▶ INTERGOVERNMENTAL	901,573	1,013,474	1,138,091	1,131,381
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	6,214	44,400	29,000	37,000
▼ EXPENSES	312,003	1,226,135	1,392,465	1,330,750
▶ SUPPLIES AND SERVICES	1,946	248,640	3,000	53,200
▶ TRANSFERS OUT - CAPITAL PROJECTS	10,057	677,495	1,089,465	877,550
▶ TRANSFERS OUT - OTHER	300,000	300,000	300,000	400,000
Revenues Less Expenses	\$ 595,785	\$ -168,260	\$ -225,374	\$ -162,369

### 212 & 213 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$1,858,873	\$1,690,613	\$1,465,238	\$1,302,869
TOTAL	\$1,858,873	\$1,690,613	\$1,465,238	\$1,302,869



## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 20	\$ 6,831	\$ 60,230	\$ 42,341
▶ INTERGOVERNMENTAL	0	0	30,000	11,841
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	20	181	230	500
▶ MISCELLANEOUS	0	6,650	30,000	30,000
▼ EXPENSES	21,000	0	35,199	11,841
▶ SUPPLIES AND SERVICES	21,000	0	35,199	11,841
Revenues Less Expenses	\$ -20,980	\$ 6,831	\$ 25,031	\$ 30,500

### 215 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$5,501	\$12,332	\$37,363	\$67,863
TOTAL	\$5,501	\$12,332	\$37,363	\$67,863

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
∨ REVENUES	\$ 5,203	\$ 68,791	\$ 1,478	\$ 4,100
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	29	1,530	1,478	2,900
▸ MISCELLANEOUS	5,174	67,260	0	1,200
∨ EXPENSES	0	0	80,751	92,483
▸ SUPPLIES AND SERVICES	0	0	80,751	92,483
Revenues Less Expenses	\$ 5,203	\$ 68,791	\$ -79,273	\$ -88,383

### 216 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$9,963	\$78,754	-\$519	-\$88,902
TOTAL	\$9,963	\$78,754	-\$519	-\$88,902

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 85,592	\$ 9,697	\$ 76,275	\$ 903,596
▶ INTERGOVERNMENTAL	53,626	6,051	33,000	873,596
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	57	646	400	0
▶ MISCELLANEOUS	31,909	3,000	42,875	30,000
▼ EXPENSES	43,074	10,307	48,949	873,596
▶ SUPPLIES AND SERVICES	43,074	10,307	48,949	873,596
Revenues Less Expenses	\$ 42,518	\$ -611	\$ 27,326	\$ 30,000

### 217 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$25,427	\$24,817	\$52,143	\$82,143
TOTAL	\$25,427	\$24,817	\$52,143	\$82,143

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 163,491	\$ 166,833	\$ 174,450	\$ 173,950
▶ INTERGOVERNMENTAL	163,372	165,271	173,250	173,250
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	120	1,562	1,200	700
▼ EXPENSES	163,491	166,833	173,250	180,550
▶ TRANSFERS OUT - OTHER	163,491	166,833	173,250	180,550
Revenues Less Expenses	\$ 0	\$ 0	\$ 1,200	\$ -6,600

### 218 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$4,650	\$4,650	\$5,850	-\$750
TOTAL	\$4,650	\$4,650	\$5,850	-\$750

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	0	34,609	34,700	110,007
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	0	0	0	4,900
▶ MISCELLANEOUS	0	34,609	34,700	105,107
▼ EXPENSES	0	0	0	105,107
▶ SUPPLIES AND SERVICES	0	0	0	105,107
Revenues Less Expenses	0	34,609	34,700	4,900

### 220 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$73,274	\$107,883	\$142,583	\$147,483
<b>TOTAL</b>	<b>\$73,274</b>	<b>\$107,883</b>	<b>\$142,583</b>	<b>\$147,483</b>

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 3,656,002	\$ 916,704	\$ 2,606,087	\$ 1,106,087
▶ INTERGOVERNMENTAL	3,656,002	916,704	2,606,087	1,106,087
▼ EXPENSES	3,698,887	177,766	2,160,171	637,032
▶ SUPPLIES AND SERVICES	0	0	0	61,441
▶ TRANSFERS OUT - CAPITAL PROJECTS	3,698,887	147,420	2,160,171	575,591
▶ TRANSFERS OUT - OTHER	0	30,346	0	0
Revenues Less Expenses	\$ -42,885	\$ 738,938	\$ 445,916	\$ 469,055

### 230 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	-\$511,942	\$226,995	\$672,911	\$1,141,966
TOTAL	-\$511,942	\$226,995	\$672,911	\$1,141,966



## Fund 240 - Federal Grants

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

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 267,343	\$ 262,506	\$ 8,665,920	\$ 10,367,940
▶ INTERGOVERNMENTAL	267,343	262,506	8,665,920	10,239,340
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	0	0	0	128,600
▼ EXPENSES	267,343	258,002	8,665,920	10,504,044
▶ SUPPLIES AND SERVICES	266,973	0	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	370	258,002	8,665,920	10,504,044
Revenues Less Expenses	\$ 0	\$ 4,505	\$ 0	\$ -136,104

### 240 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	-\$149,544	-\$145,039	-\$145,039	-\$281,143
TOTAL	-\$149,544	-\$145,039	-\$145,039	-\$281,143

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 7,371	\$ 5,697	\$ 16,650	\$ 21,550
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	7,371	5,697	16,650	21,550
▸ EXPENSES	0	238	41,750	58,000
Revenues Less Expenses	\$ 7,371	\$ 5,460	\$ -25,100	\$ -36,450

### 252 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$244,401	\$249,861	\$224,761	\$188,311
TOTAL	\$244,401	\$249,861	\$224,761	\$188,311

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 639	\$ 4,080	\$ 3,285	\$ 6,200
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	639	4,080	3,285	6,200
▼ EXPENSES	3,232	882	8,000	11,400
▶ SUPPLIES AND SERVICES	3,232	882	8,000	11,400
Revenues Less Expenses	\$ -2,593	\$ 3,199	\$ -4,715	\$ -5,200

### 254 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$175,025	\$178,224	\$173,509	\$168,309
TOTAL	\$175,025	\$178,224	\$173,509	\$168,309

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 585,725	\$ 682,564	\$ 726,943	\$ 828,273
▸ PROPERTY TAX	610,302	609,723	647,000	666,000
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	-24,576	72,840	49,470	131,800
▸ TRANSFERS IN - OTHER	0	0	30,473	30,473
▾ EXPENSES	361,077	418,144	1,021,278	1,036,055
▸ SUPPLIES AND SERVICES	263,955	301,842	765,494	689,500
▸ UTILITES	97,122	116,303	152,300	152,000
▸ TRANSFERS OUT - CAPITAL PROJECTS	0	0	103,484	194,555
Revenues Less Expenses	\$ 224,649	\$ 264,419	\$ -294,335	\$ -207,782

### 261-263 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	\$1,122,756	\$1,122,756	\$1,122,756	\$1,122,756
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$1,821,704	\$2,086,124	\$1,791,788	\$1,584,007
<b>TOTAL</b>	<b>\$2,944,461</b>	<b>\$3,208,880</b>	<b>\$2,914,544</b>	<b>\$2,706,763</b>

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 7,736	\$ 4,852	\$ 180,724	\$ 25,400
▸ INTERGOVERNMENTAL	0	0	150,000	0
▸ CHARGES FOR SERVICES	6,913	4,495	30,124	24,400
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	823	357	600	1,000
▾ EXPENSES	129,895	270,137	193,244	20,015
▸ SUPPLIES AND SERVICES	129,895	270,137	193,244	20,015
Revenues Less Expenses	\$ -122,159	\$ -265,284	\$ -12,520	\$ 5,385

### 275 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$103,074	-\$162,211	-\$174,731	-\$169,346
TOTAL	\$103,074	-\$162,211	-\$174,731	-\$169,346

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ EXPENSES	\$ 3,500	\$ 750	\$ 3,000	\$ 1,000
▸ SUPPLIES AND SERVICES	3,500	750	3,000	1,000
Revenues Less Expenses	\$ -3,500	\$ -750	\$ -3,000	\$ -1,000

### 280 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	-\$13,882	-\$14,632	-\$17,632	-\$18,632
TOTAL	-\$13,882	-\$14,632	-\$17,632	-\$18,632

## Fund 281 - Community Facility District Fund

The Community Facilities District funds account for the maintenance expenses of the properties which are paid for through property tax assessments placed on property owners' annual tax bill.

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 55,173	\$ 42,285	\$ 2,460,673	\$ 56,750
▸ PROPERTY TAX	55,141	42,247	56,750	56,750
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	32	37	42	0
▸ TRANSFERS IN - CAPITAL PROJECTS	0	0	2,403,881	0
▾ EXPENSES	370,257	1,542,159	6,630	16,000
▸ SUPPLIES AND SERVICES	0	6,425	6,630	16,000
▸ TRANSFERS OUT - CAPITAL PROJECTS	370,257	1,535,734	0	0
Revenues Less Expenses	\$ -315,084	\$ -1,499,875	\$ 2,454,043	\$ 40,750

### 281 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	-\$248,668	-\$1,748,543	\$705,500	\$746,250
TOTAL	-\$248,668	-\$1,748,543	\$705,500	\$746,250



## Fund 282 - Legal Settlement Fund

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

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 1,522	\$ 494,824	\$ 15,000	\$ 31,900
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	1,522	9,894	15,000	31,900
▶ MISCELLANEOUS	0	484,930	0	0
▼ EXPENSES	0	0	0	484,930
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	484,930
Revenues Less Expenses	\$ 1,522	\$ 494,824	\$ 15,000	\$ -453,030

### 282 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$424,290	\$919,114	\$934,114	\$481,084
TOTAL	\$424,290	\$919,114	\$934,114	\$481,084

## Fund 283 - National Opioid Settlement Fund

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	0	0	16,600	1,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	0	0	16,600	1,000
▶ EXPENSES	0	0	0	2,500
Revenues Less Expenses	0	0	16,600	-1,500

### 283 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$0	\$0	\$16,600	\$15,100
TOTAL	\$0	\$0	\$16,600	\$15,100

# Capital Project 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
∨ REVENUES	\$ 429,569	\$ 40,558	\$ 551,897	\$ 1,630,400
▸ CHARGES FOR SERVICES	424,323	1,731	525,897	1,573,700
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	5,247	38,826	26,000	56,700
∨ EXPENSES	1,833	28,236	761,691	1,339,932
▸ SUPPLIES AND SERVICES	0	0	165,783	213,000
▸ TRANSFERS OUT - CAPITAL PROJECTS	1,833	28,236	595,908	1,126,932
Revenues Less Expenses	\$ 427,737	\$ 12,322	\$ -209,794	\$ 290,468

### 310 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$1,681,807	\$1,694,129	\$1,484,335	\$1,774,803
<b>TOTAL</b>	<b>\$1,681,807</b>	<b>\$1,694,129</b>	<b>\$1,484,335</b>	<b>\$1,774,803</b>

### Fund 310 Transfers - Capital Projects

	2024 - 25 Budget
<b>PARKS &amp; RECREATION</b>	
(PR13-0200) NEWELL OPEN SPACE	\$266,932
(PR23-0200) MELVIN TENNIS COURT IMPROVEMENTS	\$250,000
(PR25-0400) VETERANS PARK PLAYGROUND R&R	\$250,000
(PR19-0100) WETLANDS EDGE ENVIRONMENTAL ED	\$200,000
(PR23-0300) AQUATIC FACILITY IMPROVEMENTS	\$60,000
(PR24-0100) LINWOOD PARK IMPROVEMENTS	\$50,000
(PR23-0100) MELVIN PARK IMPROVEMENTS	\$50,000
<b>PARKS &amp; RECREATION TOTAL</b>	<b>\$1,126,932</b>
<b>TOTAL</b>	<b>\$1,126,932</b>

## Fund 320 - Traffic Impact Fee

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

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 1,317,674	\$ 997,272	\$ 453,468	\$ 2,575,900
▼ CHARGES FOR SERVICES	1,374,595	949,048	395,468	2,403,900
▶ R09 CHARGES FOR SERVICES - GEN GOV	1,374,595	949,048	395,468	2,403,900
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-56,920	48,224	58,000	172,000
▼ EXPENSES	2,440,027	210,609	128,396	111,356
▶ SUPPLIES AND SERVICES	344,287	200,784	125,887	25,000
▶ DEBT SERVICE	2,072,431	0	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	23,309	9,825	2,509	86,356
Revenues Less Expenses	\$ -1,122,352	\$ 786,663	\$ 325,072	\$ 2,464,544

### 320 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F02 FUND BALANCE - RESTRICTED	\$396,418	\$396,418	\$396,418	\$396,418
F05 FUND BALANCE - UNASSIGNED	\$3,080,735	\$3,867,397	\$4,553,888	\$6,657,014
TOTAL	\$3,477,153	\$4,263,815	\$4,950,306	\$7,053,432

### Fund 320 Transfers - Capital Projects

	2024 - 25 Budget
TRANSPORTATION	
(TR16-0700) GREEN ISLAND RD RECON&WIDENING	\$86,356
(TR16-0703) GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$72,000
TRANSPORTATION TOTAL	\$158,356
TOTAL	\$158,356

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 137,092	\$ 132,444	\$ 160,186	\$ 515,000
▾ CHARGES FOR SERVICES	132,401	108,747	138,186	456,900
▶ R09 CHARGES FOR SERVICES - GEN GOV	132,401	108,747	138,186	456,900
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	4,691	23,697	22,000	58,100
▾ EXPENSES	0	0	0	864,096
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	864,096
Revenues Less Expenses	\$ 137,092	\$ 132,444	\$ 160,186	\$ -349,096

### 330 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F02 FUND BALANCE - RESTRICTED	\$500,000	\$500,000	\$500,000	\$500,000
F05 FUND BALANCE - UNASSIGNED	\$875,672	\$1,008,116	\$1,168,301	\$819,206
TOTAL	\$1,375,672	\$1,508,116	\$1,668,301	\$1,319,206

### Fund 330 Transfers - Capital Projects

	2024 - 25 Budget
CIVIC FACILITIES	
(CF23-0300) CORP YARD RELOCATION AND FAC UPGRADE	\$864,096
CIVIC FACILITIES TOTAL	\$864,096
TOTAL	\$864,096

## Fund 340 - Affordable Housing

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

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 25,578	\$ 227,978	\$ 435,056	\$ 1,154,300
▾ CHARGES FOR SERVICES	22,104	218,887	426,056	1,125,600
▶ R09 CHARGES FOR SERVICES - GEN GOV	22,104	218,887	426,056	1,125,600
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	336	5,221	3,000	22,700
▶ MISCELLANEOUS	3,138	3,871	6,000	6,000
▾ EXPENSES	45,000	160,492	0	0
▶ SUPPLIES AND SERVICES	45,000	0	0	0
▶ CAPITAL OUTLAY	0	90,000	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	70,492	0	0
Revenues Less Expenses	\$ -19,422	\$ 67,486	\$ 435,056	\$ 1,154,300

### 340 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F01 FUND BALANCE - NONSPENDABLE	\$150,270	\$150,270	\$150,270	\$150,270
F05 FUND BALANCE - UNASSIGNED	\$92,318	\$159,804	\$594,859	\$1,749,160
TOTAL	\$242,588	\$310,074	\$745,129	\$1,899,430

## 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 156,063	\$ 98,542	\$ 122,565	\$ 114,100
▸ CHARGES FOR SERVICES	154,624	85,795	122,565	114,100
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	1,439	12,747	0	0
▾ EXPENSES	368	14,910	710,017	0
▸ TRANSFERS OUT - CAPITAL PROJECTS	368	14,910	710,017	0
Revenues Less Expenses	\$ 155,695	\$ 83,631	\$ -587,452	\$ 114,100

### 370 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$477,964	\$561,595	-\$25,856	\$88,244
TOTAL	\$477,964	\$561,595	-\$25,856	\$88,244



## Fund 380 - Utility Underground

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

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 577	\$ 306,922	\$ 2,600	\$ 10,700
▶ CHARGES FOR SERVICES	0	300,000	0	0
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	577	6,922	2,600	10,700
▼ EXPENSES	0	160,000	160,000	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	160,000	160,000	0
Revenues Less Expenses	\$ 577	\$ 146,922	\$ -157,400	\$ 10,700

### 380 Utility Underground

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$160,772	\$307,694	\$150,294	\$160,994
TOTAL	\$160,772	\$307,694	\$150,294	\$160,994

## Fund 381 - Community Facilities District Construction Fund

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	0	0	3,489,119	6,532,828
▶ INTERGOVERNMENTAL	0	0	3,489,119	6,532,828
▶ EXPENSES	0	0	1,085,239	6,532,828
Revenues Less Expenses	0	0	2,403,881	0

### 381 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$0	-\$2,403,881	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>-\$2,403,881</b>	<b>\$0</b>	<b>\$0</b>

### Fund 381 Transfers - Capital Projects

	2024 - 25 Budget
<b>TRANSPORTATION</b>	
(TR16-0700) GREEN ISLAND RD RECON&WIDENING	\$6,655,369
(TR16-0703) GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$355,459
<b>TRANSPORTATION TOTAL</b>	<b>\$7,010,828</b>
<b>TOTAL</b>	<b>\$7,010,828</b>

# 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 98,235	\$ 98,235	\$ 468,639	\$ 468,639
▶ TRANSFERS IN - OTHER	98,235	98,235	468,639	468,639
▾ EXPENSES	98,235	98,235	468,639	468,639
▾ DEBT SERVICE	98,235	98,235	468,639	468,639
▶ E09 DEBT SERVICE	98,235	98,235	468,639	468,639
Revenues Less Expenses	\$ 0	\$ 0	\$ 0	\$ 0

## Fund 440 - Energy Services Equipment Lease Purchase

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

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	190,580	-135,685	36,949	38,459
▶ TRANSFERS IN - OTHER	190,580	-135,685	36,949	38,459
▼ EXPENSES	101,742	35,500	36,949	38,459
▼ DEBT SERVICE	37,145	35,500	36,949	38,459
▼ E09 DEBT SERVICE	37,145	35,500	36,949	38,459
(44110) INTEREST PAYMENT	9,470	8,984	8,494	7,968
(44120) PRINCIPAL PAYMENT	27,675	26,516	28,456	30,491
▶ TRANSFERS OUT - OTHER	64,597	0	0	0
Revenues Less Expenses	88,838	-171,185	0	0

### 440 Engie Energy Lease Contract

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$153,435	-\$17,750	-\$17,750	-\$17,750
TOTAL	\$153,435	-\$17,750	-\$17,750	-\$17,750

# Water Enterprise Funds

## Fund 510 - Water Operations

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 8,533,671	\$ 9,437,855	\$ 10,016,718	\$ 10,533,438
▶ FINES, FORFEITURES, AND PENALTIES	93,977	128,487	114,300	120,000
▶ CHARGES FOR SERVICES	8,412,015	8,544,184	9,441,640	9,530,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-212,625	215,995	40,378	553,438
▶ MISCELLANEOUS	240,304	319,827	420,400	330,000
▶ TRANSFERS IN - OTHER	0	229,363	0	0
▼ EXPENSES	8,820,688	9,316,184	10,811,401	14,692,913
▶ SALARIES	997,489	1,156,829	1,343,755	1,495,911
▶ BENEFITS	71,943	370,261	442,516	493,757
▶ RETIREMENT (CalPERS)	159,729	184,244	156,258	180,346
▶ RETIREE MEDICAL (OPEB)	140,935	45,043	122,517	128,656
▶ SUPPLIES AND SERVICES	4,973,919	5,612,582	6,185,857	6,070,500
▶ INTERNAL SERVICE FEES	363,150	463,970	830,683	1,097,992
▶ DEBT SERVICE	82,080	82,058	82,046	82,002
▶ UTILITIES	73,194	75,433	85,400	100,700
▶ CAPITAL OUTLAY	30,000	206,784	150,600	0
▶ MISCELLANEOUS	1,170,893	-552,625	0	-75,794
▶ TRANSFERS OUT - CAPITAL PROJECTS	-155,893	323,896	38,394	2,794,000
▶ TRANSFERS OUT - OTHER	823,607	1,262,035	1,284,203	1,807,030
▶ INTRA-FUND TRANSFERS OUT	89,642	85,674	89,171	517,813
Revenues Less Expenses	\$ -287,017	\$ 121,671	\$ -794,683	\$ -4,159,475

### 510 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 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	\$12,763,851	\$32,269,314	\$31,474,631	\$27,315,156
F06 RETAINED EARNINGS	\$32,040	\$32,040	\$64,080	\$0
F07 FUND EQUITY - OTHER	\$19,835,986	\$387,680	\$775,359	\$0
TOTAL	\$32,987,517	\$33,044,673	\$32,669,710	\$27,670,795

## Fund 520 - Water Capacity Fee Fund

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

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	1,150,816	419,455	1,318,693	4,722,300
▸ CHARGES FOR SERVICES	1,252,878	332,954	1,220,193	4,431,500
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	-102,062	86,501	96,000	290,800
▸ MISCELLANEOUS	0	0	2,500	0
▾ EXPENSES	1,175,764	115,972	19,796	562,394
▸ SUPPLIES AND SERVICES	454,420	0	0	20,000
▸ DEBT SERVICE	4,355	24,618	19,796	42,394
▸ TRANSFERS OUT - CAPITAL PROJECTS	716,989	91,355	0	0
▸ INTRA-FUND TRANSFERS OUT	0	0	0	500,000
Revenues Less Expenses	-24,948	303,483	1,298,897	4,159,906

### 520 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F02 FUND BALANCE - RESTRICTED	\$6,284,390	\$6,333,174	\$6,333,174	\$6,333,174
F05 FUND BALANCE - UNASSIGNED	-\$1,294,895	-\$1,040,196	\$258,701	\$4,418,607
TOTAL	\$4,989,496	\$5,292,979	\$6,591,876	\$10,751,782

# Wastewater Enterprise Funds

## Fund 540 - Wastewater Operations

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 4,936,080	\$ 5,278,614	\$ 5,272,690	\$ 5,343,300
▶ FINES, FORFEITURES, AND PENALTIES	64,931	81,785	90,000	90,000
▶ CHARGES FOR SERVICES	4,824,937	4,940,178	5,042,690	5,050,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	28,277	166,693	120,000	193,300
▶ MISCELLANEOUS	17,936	89,761	20,000	10,000
▶ TRANSFERS IN - OTHER	0	198	0	0
▼ EXPENSES	6,137,603	2,334,568	6,253,974	9,388,514
▶ SALARIES	1,076,335	1,116,550	1,275,346	1,462,914
▶ BENEFITS	120,978	353,455	368,842	408,954
▶ RETIREMENT (CalPERS)	196,820	227,300	225,502	279,203
▶ RETIREE MEDICAL (OPEB)	105,082	104,806	128,160	132,513
▶ SUPPLIES AND SERVICES	698,905	623,286	1,471,828	1,209,780
▶ INTERNAL SERVICE FEES	321,050	501,825	762,351	867,867
▶ DEBT SERVICE	708,892	753,462	315,029	53,329
▶ UTILITIES	360,530	335,012	518,700	616,800
▶ CAPITAL OUTLAY	38,919	719,177	38,200	25,000
▶ MISCELLANEOUS	826,224	-3,882,634	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	20,449	149,364	26,162	1,567,000
▶ TRANSFERS OUT - OTHER	765,906	1,002,920	1,123,854	1,513,455
▶ INTRA-FUND TRANSFERS OUT	897,512	330,045	0	1,251,699
Revenues Less Expenses	\$ -1,201,523	\$ 2,944,046	\$ -981,284	\$ -4,045,214

### 540 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F03 FUND BALANCE - COMMITTED	\$391,590	\$391,590	\$391,590	\$391,590
F05 FUND BALANCE - UNASSIGNED	\$4,700,257	\$7,560,432	\$6,579,147	\$2,533,933
F06 RETAINED EARNINGS	\$0	\$0	\$0	\$0
F07 FUND EQUITY - OTHER	\$19,100,714	\$19,100,714	\$19,100,714	\$19,100,714
TOTAL	\$24,192,561	\$27,052,736	\$26,071,451	\$22,026,237



## Fund 550 - Wastewater Capacity Fee

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	599,591	393,862	748,256	2,548,649
▸ CHARGES FOR SERVICES	573,335	235,879	612,070	2,399,600
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	26,256	157,984	136,186	149,049
▾ EXPENSES	266,953	39,180	0	1,820,820
▸ SUPPLIES AND SERVICES	266,953	0	0	10,000
▸ INTRA-FUND TRANSFERS OUT	0	39,180	0	1,810,820
Revenues Less Expenses	332,638	354,682	748,256	727,829

### 550 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$5,843,091	\$6,197,773	\$6,946,029	\$7,673,858
TOTAL	<b>\$5,843,091</b>	<b>\$6,197,773</b>	<b>\$6,946,029</b>	<b>\$7,673,858</b>

# Recycled Water Enterprise Funds

## Fund 580 - Recycled Water Operations

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	483,017	238,753	215,000	225,000
▶ CHARGES FOR SERVICES	478,916	226,361	207,000	225,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	4,101	12,392	8,000	0
▼ EXPENSES	293,890	1,768,513	961,705	1,098,067
▶ SALARIES	0	217	209,285	242,196
▶ BENEFITS	0	5,980	74,125	86,601
▶ RETIREMENT (CalPERS)	0	1,246	26,843	33,102
▶ RETIREE MEDICAL (OPEB)	0	1,249	3,224	3,386
▶ SUPPLIES AND SERVICES	49,871	160,850	204,500	179,850
▶ INTERNAL SERVICE FEES	0	27,358	63,578	59,810
▶ DEBT SERVICE	21,246	130,911	121,813	68,764
▶ CAPITAL OUTLAY	0	0	70,000	0
▶ MISCELLANEOUS	222,773	222,255	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	278,482	0	0
▶ TRANSFERS OUT - OTHER	0	52,980	188,336	304,358
▶ INTRA-FUND TRANSFERS OUT	0	886,987	0	120,000
Revenues Less Expenses	189,127	-1,529,761	-746,705	-873,067

### 580 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	-\$4,981,282	-\$6,516,654	-\$7,263,359	-\$8,136,426
F07 FUND EQUITY - OTHER	\$4,297,976	\$4,297,976	\$4,297,976	\$4,297,976
TOTAL	-\$683,306	-\$2,218,678	-\$2,965,383	-\$3,838,450

# 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	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 593,914	\$ 673,695	\$ 994,001	\$ 1,217,200
▸ CHARGES FOR SERVICES	593,300	666,501	990,001	1,200,000
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	614	7,194	4,000	17,200
▾ EXPENSES	548,588	506,922	934,619	1,132,606
▸ SALARIES	70,967	46,127	119,973	126,931
▸ BENEFITS	21,137	-17,045	32,206	34,144
▸ RETIREMENT (CalPERS)	16,959	10,997	13,988	16,199
▸ RETIREE MEDICAL (OPEB)	12,011	7,973	11,285	11,744
▸ SUPPLIES AND SERVICES	375,821	324,896	575,118	642,588
▸ UTILITIES	51,693	133,688	132,050	201,000
▸ CAPITAL OUTLAY	0	14,766	50,000	0
▸ MISCELLANEOUS	0	-14,479	0	0
▸ TRANSFERS OUT - CAPITAL PROJECTS	0	0	0	100,000
Revenues Less Expenses	\$ 45,326	\$ 166,773	\$ 59,382	\$ 84,594

### 651 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$158,865	\$321,430	\$673,003	\$639,301
TOTAL	\$158,865	\$321,430	\$673,003	\$639,301

## Fund 652 - Fleet Maintenance

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 975,371	\$ 727,465	\$ 1,173,021	\$ 1,214,998
▸ CHARGES FOR SERVICES	889,800	672,600	1,045,021	1,149,998
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	1,290	11,008	7,000	10,000
▸ MISCELLANEOUS	84,281	43,857	121,000	55,000
▾ EXPENSES	592,834	1,034,184	1,317,111	1,248,700
▸ SALARIES	98,993	105,362	128,999	149,299
▸ BENEFITS	15,851	48,326	47,669	62,181
▸ RETIREMENT (CalPERS)	19,660	26,353	29,992	38,488
▸ RETIREE MEDICAL (OPEB)	12,011	7,973	11,285	11,744
▸ SUPPLIES AND SERVICES	224,909	287,063	386,518	387,388
▸ DEBT SERVICE	39,363	235,607	371,572	509,000
▸ UTILITIES	471	523	500	600
▸ CAPITAL OUTLAY	23,743	259,600	340,577	90,000
▸ MISCELLANEOUS	157,833	63,379	0	0
Revenues Less Expenses	\$ 382,536	\$ -306,719	\$ -144,090	\$ -33,702

### 652 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$378,148	-\$77,781	-\$111,483	-\$77,781
F06 RETAINED EARNINGS	\$125,000	\$125,000	\$125,000	\$125,000
F07 FUND EQUITY - OTHER	\$625,784	\$625,784	\$625,784	\$625,784
<b>TOTAL</b>	<b>\$1,128,932</b>	<b>\$673,003</b>	<b>\$639,301</b>	<b>\$673,003</b>

## Fund 653 - Information Technology

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 615,136	\$ 919,178	\$ 1,118,769	\$ 1,568,999
▸ CHARGES FOR SERVICES	614,700	915,799	1,118,499	1,560,999
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	436	3,379	270	8,000
▾ EXPENSES	570,514	815,788	1,205,907	1,318,124
▸ SALARIES	17,407	8,986	64,840	65,305
▸ BENEFITS	10,276	684	12,473	13,500
▸ RETIREMENT (CalPERS)	3,451	3,607	12,273	14,718
▸ RETIREE MEDICAL (OPEB)	2,893	-1,436	3,224	3,385
▸ SUPPLIES AND SERVICES	513,830	673,369	961,096	1,211,216
▸ DEBT SERVICE	6,444	137,646	145,000	0
▸ UTILITIES	16,213	4,768	7,000	10,000
▸ MISCELLANEOUS	0	-11,836	0	0
Revenues Less Expenses	\$ 44,622	\$ 103,389	\$ -87,138	\$ 250,875

### 653 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$246,274	\$349,663	\$262,526	\$513,401
TOTAL	\$246,274	\$349,663	\$262,526	\$513,401

## Fund 654 - Legal Services

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 184,800	\$ 182,942	\$ 612,166	\$ 403,210
▶ CHARGES FOR SERVICES	184,800	182,942	612,166	400,010
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	0	0	0	3,200
▼ EXPENSES	282,600	289,993	386,500	360,000
▶ SUPPLIES AND SERVICES	282,600	289,993	386,500	360,000
Revenues Less Expenses	\$ -97,800	\$ -107,051	\$ 225,666	\$ 43,210

### 654 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	-\$201,218	-\$308,268	-\$82,602	-\$39,392
TOTAL	-\$201,218	-\$308,268	-\$82,602	-\$39,392

## Fund 655 - Parks Renovation & Replacement

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 2,737,000	\$ 250,000
▶ TRANSFERS IN - OTHER	0	0	2,737,000	250,000
▼ EXPENSES	0	0	202,000	849,555
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	202,000	849,555
Revenues Less Expenses	\$ 0	\$ 0	\$ 2,535,000	\$ -599,555

### 655 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$0	\$0	\$2,535,000	\$1,935,445
TOTAL	\$0	\$0	\$2,535,000	\$1,935,445

## Fund 656 - Streets Renovation & Replacement

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 1,500,000	\$ 0
▶ TRANSFERS IN - OTHER	0	0	1,500,000	0
EXPENSES	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 1,500,000	\$ 0

### 656 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$0	\$0	\$1,500,000	\$1,500,000
TOTAL	\$0	\$0	\$1,500,000	\$1,500,000

## Fund 657 - Civic Facilities Renovation & Replacement

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 500,000	\$ 0
▶ TRANSFERS IN - OTHER	0	0	500,000	0
▼ EXPENSES	0	0	50,000	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	0	50,000	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 450,000	\$ 0

### 657 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$0	\$0	\$450,000	\$450,000
TOTAL	\$0	\$0	\$450,000	\$450,000



## Fund 658 - Public Safety Building Renovation & Replacement

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 200,000	\$ 0
▶ TRANSFERS IN - OTHER	0	0	200,000	0
▶ EXPENSES	0	0	0	50,000
Revenues Less Expenses	\$ 0	\$ 0	\$ 200,000	\$ -50,000

### 658 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$0	\$0	\$200,000	\$150,000
TOTAL	\$0	\$0	\$200,000	\$150,000

## Fund 659 - Pension Stabilization

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	\$ 0	\$ 0	\$ 100,000	\$ 0
▶ TRANSFERS IN - OTHER	0	0	100,000	0
EXPENSES	0	0	0	0
Revenues Less Expenses	\$ 0	\$ 0	\$ 100,000	\$ 0

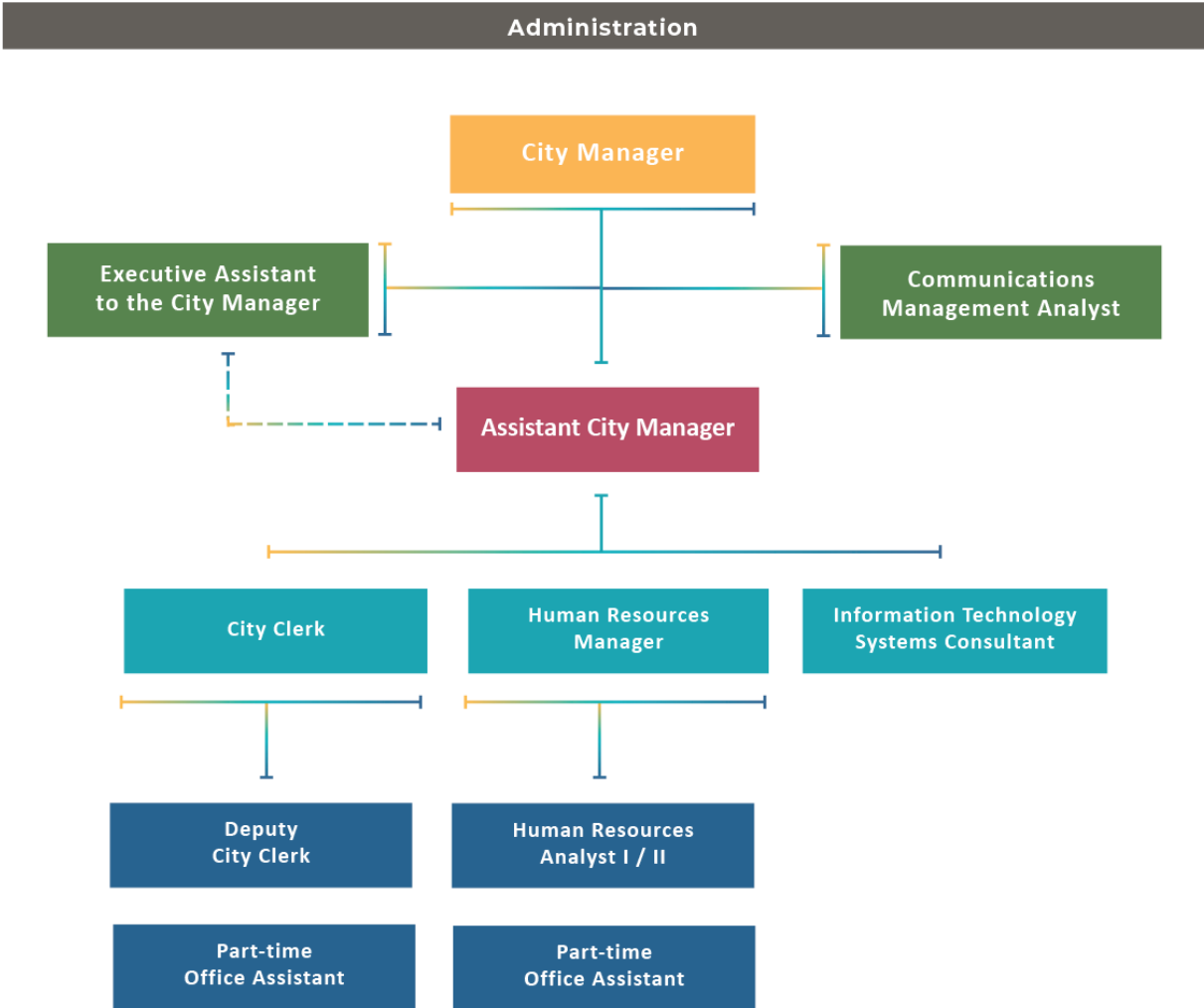
### 659 Fund Balance

	FY 2021-22 Actual	FY 2022-23 Actual	FY 2023-24 Estimated Actual	FY 2024-25 Budget
F05 FUND BALANCE - UNASSIGNED	\$0	\$0	\$100,000	\$100,000
TOTAL	\$0	\$0	\$100,000	\$100,000

# Budget Detail (Departments + Divisions)

Administration

## 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
- (170) Economic Development
- (630) Housing Services
- (760) Communications

**Summary**

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 414,266	\$ 828,397	\$ 1,001,737	\$ 1,740,136
▸ INTERGOVERNMENTAL	13,795	0	17,500	42,500
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	26,400	0	0	0
▸ MISCELLANEOUS	6,121	5,077	3,200	53,000
▸ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	308,018	472,141	695,137	1,494,636
▸ TRANSFERS IN - OTHER	59,932	351,179	285,900	150,000
▾ EXPENSES	3,405,557	3,941,775	4,337,993	4,665,880
▸ SALARIES	1,138,164	1,256,467	1,270,818	1,419,686
▸ BENEFITS	312,895	344,595	349,772	405,767
▸ RETIREMENT (CalPERS)	198,479	255,300	262,831	314,611
▸ SUPPLIES AND SERVICES	1,654,421	1,932,771	2,221,374	2,435,389
▸ INTERNAL SERVICE FEES	126,471	174,176	272,836	210,121
▸ UTILITIES	730	2,790	4,100	3,000
▸ MISCELLANEOUS	-25,604	-24,323	-43,738	-122,694
Revenues Less Expenses	\$ -2,991,290	\$ -3,113,379	\$ -3,336,256	\$ -2,925,744

## Expenditures by Function

### Administration Expenditures by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(760) COMMUNICATIONS	\$313,335	\$327,046	\$359,142	\$428,890
(620) ECONOMIC DEVELOPMENT	\$50,000	\$50,000	\$50,000	\$60,000
(630) HOUSING SERVICES	\$2,732	\$0	\$0	\$0
(110) CITY COUNCIL	\$173,498	\$199,138	\$277,034	\$295,280
(120) CITY MANAGER	\$820,923	\$947,127	\$906,671	\$849,506
(130) CITY CLERK	\$466,796	\$536,846	\$506,008	\$609,016
(140) CITY ATTORNEY	\$497,152	\$501,655	\$408,600	\$290,000
(150) HUMAN RESOURCES	\$398,241	\$518,301	\$692,570	\$692,131
(160) RISK MANAGEMENT	\$682,881	\$861,662	\$1,137,968	\$1,441,057
<b>TOTAL</b>	<b>\$3,405,557</b>	<b>\$3,941,775</b>	<b>\$4,337,993</b>	<b>\$4,665,880</b>

## Revenues by Function

### Administration Revenues by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(630) HOUSING SERVICES	\$26,400	\$0	\$0	\$0
(130) CITY CLERK	\$0	\$3,956	\$2,200	\$7,000
(140) CITY ATTORNEY	\$59,932	\$351,179	\$285,900	\$150,000
(150) HUMAN RESOURCES	\$118,608	\$130,597	\$216,205	\$961,163
(160) RISK MANAGEMENT	\$209,326	\$342,665	\$497,432	\$621,973
<b>TOTAL</b>	<b>\$414,266</b>	<b>\$828,397</b>	<b>\$1,001,737</b>	<b>\$1,740,136</b>

## Authorized Personnel

Administration Staffing by Function	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25
City Council	5.00	5.00	5.00
City Manager	3.00	3.40	2.40
City Clerk	2.00	2.00	2.00
Communications	1.00	1.00	1.00
Human Resources	2.00	2.20	2.20
<b>Administration Total</b>	<b>13.00</b>	<b>13.60</b>	<b>12.60</b>

# City Council

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.

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
- Confirms appointments to committees or commissions

## Expenditures

### 100-10-110 City Council Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$20,210	\$18,950	\$18,900	\$43,726
(41160) ALLOWANCES	\$33,530	\$34,680	\$30,000	\$30,000
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$53,740</b>	<b>\$53,630</b>	<b>\$48,900</b>	<b>\$73,726</b>
<b>SALARIES TOTAL</b>	<b>\$53,740</b>	<b>\$53,630</b>	<b>\$48,900</b>	<b>\$73,726</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$61,395	\$68,849	\$90,260	\$117,216
(41260) SOCIAL SECURITY & MEDICARE	\$803	\$759	\$760	\$1,070
(41270) WORKER COMP INSURANCE	\$1,600	\$997	\$1,267	\$1,910
(41290) BENEFITS - OTHER	\$4,883	\$4,080	\$4,404	\$4,713
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$68,681</b>	<b>\$74,684</b>	<b>\$96,691</b>	<b>\$124,909</b>
<b>BENEFITS TOTAL</b>	<b>\$68,681</b>	<b>\$74,684</b>	<b>\$96,691</b>	<b>\$124,909</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$535	\$486	\$302	\$727
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$535</b>	<b>\$486</b>	<b>\$302</b>	<b>\$727</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$535</b>	<b>\$486</b>	<b>\$302</b>	<b>\$727</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$0	\$175	\$0	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$0</b>	<b>\$175</b>	<b>\$0</b>	<b>\$0</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$12,912	\$7,075	\$15,450	\$8,625
(42430) CONFERENCES - TRAINING	\$2,234	\$2,732	\$6,000	\$9,000

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
E05 SERVICES - OTHER TOTAL	\$15,146	\$9,807	\$21,450	\$17,625
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$673	\$377	\$1,000	\$1,500
(43115) OPERATING SUPPLIES	\$1,522	\$1,634	\$12,000	\$3,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$2,195	\$2,011	\$13,000	\$4,500
SUPPLIES AND SERVICES TOTAL	\$17,341	\$11,993	\$34,450	\$22,125
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$21,600	\$49,772	\$60,788	\$47,303
(42487) ISF - LEGAL SERVICES	\$11,600	\$8,573	\$35,903	\$26,490
E34 INTERNAL SERVICE FEES TOTAL	\$33,200	\$58,345	\$96,691	\$73,793
INTERNAL SERVICE FEES TOTAL	\$33,200	\$58,345	\$96,691	\$73,793
TOTAL	\$173,498	\$199,138	\$277,034	\$295,280

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
City Council Members	5.00	5.00	5.00
<b>Total Full Time Equivalents</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# City Manager

## 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 2023-2024 Highlights

- 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.
- Effectively collaborated with other government agencies and service providers.
- Successfully recruited a Finance Director.
- Initiated organizational assessments in Public Works, Maintenance and Utilities, Parks and Recreation and Human Resources departments.
- Entered into an agreement with American Canyon Community and Parks Foundation securing a location for the Napa River Ecology Center.
- Repurposed the Napa Junction Elementary School as the Napa Junction Community Center.
- Re-engaged employees by providing the Employee Citizens Academy and quarterly Mid-Management Meetings and training.
- Negotiated the amendment to Watson Ranch/Town Center Development Agreement.
- Represented American Canyon at League of California Cities programs to promote community success.

## FY 2024-2025 Goals

- Conduct a successful City Council Retreat.
- Participate in the development of a countywide regional training effort for all employees.
- Orient and on-board newly elected council members
- Continue to negotiate Property tax sharing agreement for Watson Lane Annexation.
- Update the Napa Ruins (Town Center) Development Agreement.

# Expenditures

## 100-10-120 City Manager Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$520,022	\$552,422	\$499,963	\$511,320
(41140) WAGES - OVERTIME	\$188	\$691	\$500	\$0
(41160) ALLOWANCES	\$11,094	\$11,760	\$8,400	\$8,400
E01 PERSONNEL - WAGES TOTAL	<b>\$531,304</b>	<b>\$564,874</b>	<b>\$508,863</b>	<b>\$519,720</b>
SALARIES TOTAL				
	<b>\$531,304</b>	<b>\$564,874</b>	<b>\$508,863</b>	<b>\$519,720</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$46,913	\$49,724	\$33,651	\$16,170
(41230) HEALTH-IN-LIEU	\$4,800	\$5,700	\$4,845	\$10,545
(41240) CAFETERIA PLAN SECTION 125	\$13,243	\$13,976	\$11,696	\$11,984
(41260) SOCIAL SECURITY & MEDICARE	\$7,977	\$8,460	\$7,458	\$7,745
(41270) WORKER COMP INSURANCE	\$11,901	\$10,664	\$11,451	\$11,845
(41290) BENEFITS - OTHER	\$25,109	\$33,796	\$29,019	\$31,096
E02 PERSONNEL - BENEFITS TOTAL	<b>\$109,943</b>	<b>\$122,320</b>	<b>\$98,120</b>	<b>\$89,385</b>
BENEFITS TOTAL				
	<b>\$109,943</b>	<b>\$122,320</b>	<b>\$98,120</b>	<b>\$89,385</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$96,797	\$116,694	\$100,466	\$122,130
E33 RETIREMENT CALPERS TOTAL	<b>\$96,797</b>	<b>\$116,694</b>	<b>\$100,466</b>	<b>\$122,130</b>
RETIREMENT (CALPERS) TOTAL				
	<b>\$96,797</b>	<b>\$116,694</b>	<b>\$100,466</b>	<b>\$122,130</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$205	\$557	\$0	\$0
(42160) PROFESSIONAL SERVICES	\$10,450	\$47,918	\$86,237	\$10,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$1,269	\$180	\$1,000	\$0
E03 SUPPLIES & SERVICES TOTAL	<b>\$11,924</b>	<b>\$48,655</b>	<b>\$87,237</b>	<b>\$10,000</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$1,081	\$1,326	\$2,200	\$1,500
E04 SERVICES - REPAIR & MAINTENANC TOTAL	<b>\$1,081</b>	<b>\$1,326</b>	<b>\$2,200</b>	<b>\$1,500</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$12,844	\$18,333	\$16,347	\$26,149
(42430) CONFERENCES - TRAINING	\$7,610	\$8,887	\$14,270	\$6,870
E05 SERVICES - OTHER TOTAL	<b>\$20,454</b>	<b>\$27,219</b>	<b>\$30,617</b>	<b>\$33,019</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$805	\$3,149	\$2,500	\$2,500
(43115) OPERATING SUPPLIES	\$6,646	\$16,215	\$10,700	\$9,500
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$7,450</b>	<b>\$19,363</b>	<b>\$13,200</b>	<b>\$12,000</b>
SUPPLIES AND SERVICES TOTAL				
	<b>\$40,909</b>	<b>\$96,564</b>	<b>\$133,254</b>	<b>\$56,519</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$32,300	\$39,817	\$48,630	\$47,303
(42487) ISF - LEGAL SERVICES	\$9,671	\$6,858	\$17,238	\$14,349
E34 INTERNAL SERVICE FEES TOTAL	<b>\$41,971</b>	<b>\$46,675</b>	<b>\$65,868</b>	<b>\$61,652</b>
INTERNAL SERVICE FEES TOTAL				
	<b>\$41,971</b>	<b>\$46,675</b>	<b>\$65,868</b>	<b>\$61,652</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$0	\$0	\$100	\$100
E07 UTILITIES & MAINT TOTAL	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>
UTILITIES TOTAL				
	<b>\$0</b>	<b>\$0</b>	<b>\$100</b>	<b>\$100</b>
TOTAL				
	<b>\$820,923</b>	<b>\$947,127</b>	<b>\$906,671</b>	<b>\$849,506</b>



<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	0.55	0.55
Executive Assistant to City Manager	-	0.85	0.85
Management Fellow	-	1.00	-
Administrative Clerk	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>3.00</b>	<b>3.40</b>	<b>2.40</b>

# City Clerk

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 2023-2024 Highlights

- Brought the Open Space, Active Transportation, and Sustainability (OSATS) Commission; and the Parks and Community Services (PCS Commission) under the umbrella of the Office of the City Clerk by assuming all administrative functions for those commissions.
- Created a comprehensive Commissioner's Handbook and provided in person training to both OSATS and PCS commissioners.
- Distributed city-owned iPads to commission members for accessing meeting agendas, their city-issued email accounts, and conducting any other commission business. Provided in person training for the iLegislate app.
- Improved the process for council members to review applications, interview and select new board, commission or committee members.
- In collaboration with Communications, implemented quarterly in-house Laserfiche training sessions for all staff users.
- Provided ongoing enhancement to our Laserfiche forms intake processes citywide.
- Expanded the city documents available for public self-search through Laserfiche and our website portal.
- Coordinated with departments to identify and dispose of physical records in accordance with our Records Retention Policy.

## FY 2024-2025 Goals

- Update the Governance Protocol Handbook.
- Review City Council Candidate paperwork processes for efficiency and simplicity.
- Expand the citywide use of Laserfiche for records retention and provide more documents on the public self-search portal.
- Continue review of physical record storage and identify areas for improvement.
- Continue to improve workload efficiencies within the Office of the City Clerk.

# Key Performance Indicators

Quality services and Organizational Effectiveness-Deliver exemplary government services			
	2020-2021	2021-2022	2022-23
Number of Public Records Act responsive documents provided within 10 days – Cclerk	53	57	29
Number of Public Records Act responsive documents provided after 10 days – Cclerk	17	10	13
Number of contracts processed - CCLerk	323	203	217
Number of public hearing notices issued - CClerk	52	52	53
Number of electronic forms processed online	4,398		

# Expenditures

## 100-10-130 City Clerk Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$218,671	\$248,891	\$265,812	\$280,905
(41120) WAGES - PART TIME	\$0	\$11,242	\$18,230	\$20,950
(41140) WAGES - OVERTIME	\$5,042	\$3,928	\$4,500	\$4,500
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$223,713</b>	<b>\$264,062</b>	<b>\$288,542</b>	<b>\$306,355</b>
<b>SALARIES TOTAL</b>	<b>\$223,713</b>	<b>\$264,062</b>	<b>\$288,542</b>	<b>\$306,355</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$41,500	\$43,987	\$45,130	\$52,013
(41240) CAFETERIA PLAN SECTION 125	\$8,312	\$8,793	\$9,233	\$9,460
(41260) SOCIAL SECURITY & MEDICARE	\$2,923	\$3,952	\$3,988	\$4,515
(41270) WORKER COMP INSURANCE	\$1,000	\$952	\$1,320	\$1,495
(41290) BENEFITS - OTHER	\$4,272	\$5,014	\$5,214	\$5,753
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$58,007</b>	<b>\$62,698</b>	<b>\$64,885</b>	<b>\$73,236</b>
<b>BENEFITS TOTAL</b>	<b>\$58,007</b>	<b>\$62,698</b>	<b>\$64,885</b>	<b>\$73,236</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$34,595	\$55,481	\$62,284	\$78,794
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$34,595</b>	<b>\$55,481</b>	<b>\$62,284</b>	<b>\$78,794</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$34,595</b>	<b>\$55,481</b>	<b>\$62,284</b>	<b>\$78,794</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$13,617	\$21,423	\$16,320	\$19,000
(42160) PROFESSIONAL SERVICES	\$90,042	\$80,251	\$0	\$80,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$14,842	\$14,232	\$17,000	\$12,300
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$11	\$300	\$300
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$118,500</b>	<b>\$115,917</b>	<b>\$33,620</b>	<b>\$111,600</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$1,922	\$3,195	\$5,000	\$3,100
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$1,922</b>	<b>\$3,195</b>	<b>\$5,000</b>	<b>\$3,100</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$161	\$1,998	\$4,000	\$2,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$730	\$1,428	\$900	\$900
(42430) CONFERENCES - TRAINING	\$5,281	\$7,310	\$6,600	\$2,600
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$6,172</b>	<b>\$10,735</b>	<b>\$11,500</b>	<b>\$5,500</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$383	\$1,082	\$500	\$700
(43115) OPERATING SUPPLIES	\$804	\$338	\$1,000	\$1,980
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$1,187</b>	<b>\$1,419</b>	<b>\$1,500</b>	<b>\$2,680</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$127,781</b>	<b>\$131,267</b>	<b>\$51,620</b>	<b>\$122,880</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$18,000	\$19,909	\$24,315	\$18,921
(42487) ISF - LEGAL SERVICES	\$4,700	\$3,429	\$14,362	\$8,830

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
E34 INTERNAL SERVICE FEES TOTAL	\$22,700	\$23,338	\$38,677	\$27,751
INTERNAL SERVICE FEES TOTAL	\$22,700	\$23,338	\$38,677	\$27,751
TOTAL	\$466,796	\$536,846	\$506,008	\$609,016

## Revenues

### 100-10-130 City Clerk Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$0	\$3,956	\$2,200	\$7,000
R15 MISCELLANEOUS TOTAL	\$0	\$3,956	\$2,200	\$7,000
MISCELLANEOUS TOTAL	\$0	\$3,956	\$2,200	\$7,000
TOTAL	\$0	\$3,956	\$2,200	\$7,000

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
<b>Total Full Time Equivalents</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# City Attorney

The City Attorney is appointed by the City Council and is the chief legal advisor to the City Council, the City Planning Commission, and all City departments. The City contracts with the Law Firm of William D. Ross (Palo Alto, CA) for City Attorney services.

The City Attorney's office provides legal and advisory services that help the City perform its day-to-day functions, including:

- Advising the City Council, commissions and staff on a broad range of legal issues that arise, including land use, public safety, personnel, code enforcement, public records, ethics, and the Brown Act
- Attending all meetings of the City Council and Planning Commission, and advising on the legality of all matters under consideration
- Preparing and/or approving all ordinances, resolutions, agreements, contracts, leases, and other legal instruments required to conduct the business of the City, and approving all City contracts, agreements, and bonds
- Rendering advice on personnel, labor, and employment matters
- Advising on real property development and negotiations
- Minimizing the City's exposure to litigation and associated costs
- Protecting the City's rights by filing of lawsuits on behalf of the City or defending the City against lawsuits
- Prosecuting certain crimes such as those involving violation of City Ordinances when not otherwise prosecuted by the District Attorney of Napa County
- Any other legal duties as may be required by the City Council or City Staff

The City also contracts with Sloan Sakai (Sacramento, CA) for legal advice in employment and personnel matters. On occasion, the City contracts with other firms for their expertise on certain nuanced legal matters, such as property acquisition, permitting, and litigation, which are overseen by the City Attorney's Office.

## Expenditures

### 100-10-140 Legal Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42112) LEGAL SERVICES - PW	\$53,160	\$22,738	\$0	\$50,000
(42113) LEGAL SERVICES - COMM DEV	\$264,989	\$105,380	\$122,700	\$90,000
(42115) LEGAL SERVICES - WATER	\$112,385	\$333,983	\$225,900	\$140,000
(42116) LEGAL SERVICES - WTR RECL FAC	\$2,394	\$481	\$0	\$0
(42117) LEGAL SERVICES - MEASURE A	\$64,225	\$0	\$10,000	\$10,000
(42118) LEGAL SERVICES - RECYCLED WATER	\$0	\$39,073	\$50,000	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$497,152</b>	<b>\$501,655</b>	<b>\$408,600</b>	<b>\$290,000</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$497,152</b>	<b>\$501,655</b>	<b>\$408,600</b>	<b>\$290,000</b>
<b>TOTAL</b>	<b>\$497,152</b>	<b>\$501,655</b>	<b>\$408,600</b>	<b>\$290,000</b>

# Revenues

## 100-10-140 Legal Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - OTHER</b>				
R19 INTER-FUND TRANSFERS IN				
(37220) TRANSFER IN FROM WATER OPS	\$57,195	\$319,586	\$225,900	\$140,000
(37240) TRANSFER IN FROM WASTEWATER OP	\$2,394	\$481	\$0	\$0
(37270) TRANSFER IN FROM MEASURE A	\$344	\$0	\$10,000	\$10,000
(37280) TRANSFER IN FROM PARKS IMPACT	\$0	\$31,111	\$0	\$0
(37290) TRANSFER IN FROM OTHER FUNDS	\$0	\$0	\$50,000	\$0
<b>R19 INTER-FUND TRANSFERS IN TOTAL</b>	<b>\$59,932</b>	<b>\$351,179</b>	<b>\$285,900</b>	<b>\$150,000</b>
<b>TRANSFERS IN - OTHER TOTAL</b>	<b>\$59,932</b>	<b>\$351,179</b>	<b>\$285,900</b>	<b>\$150,000</b>
<b>TOTAL</b>	<b>\$59,932</b>	<b>\$351,179</b>	<b>\$285,900</b>	<b>\$150,000</b>

# Human Resources

## 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 compensation, risk and workers compensation oversight, retirement and benefits coordination, safety and staff development training, policy review and development, and labor/employee relations.

## FY 2023-2024 Highlights

- Recruited and hired 7 new full-time employees, and 17 part-time employees; and wished 7 full-time and 4 part-time/temporary employees good luck in their retirement or next opportunity.
- Initiated recruitment for Assistant Director of Public Works – Utilities and Environmental Services.
- Held all-staff Diversity Equity and Inclusion Training focused on identifying and overcoming implicit bias.
- Provided defensive driving training to all staff members who operate City vehicles as part of their regular work.
- Developed and implemented eTablet Policy.
- Initiated quarterly facilitated joint training and collaboration sessions with the Executive and Mid-Management teams to foster coordination, improve teamwork and build management capacity.
- Developed and initiated Employee Academy to familiarize newly hired regular City staff with the full range of City operations and functions, and to enhance employee community and cross-departmental connections.
- Held March Madness, Start of Summer, End of Summer and Holiday staff appreciation as we continue to recreate traditions of gathering and recognition as the COVID pandemic recedes.
- Assisted with organizational assessments in Public Works, Maintenance & Utilities, Parks and Recreation, and Human Resources.
- Assisted with Citywide employee survey, evaluation and implementation of results.
- Implemented 11 job classification changes resulting from organizational assessments of Maintenance & Utilities, Public Works, and Parks and Recreation departments, and the Human Resources Division.
- Expanded our integrated NEOGOV human resources platform to include new modules to automate employee onboarding, and to replace existing training and performance evaluation systems with each module sharing employee information and data.
- Completed Total Compensation Survey for At-Will classifications.
- Attended CALPELRA and NEOGOV training conferences to enhance staff knowledge.
- Assisted Executive Assistant to complete the Public Sector Human Resources Association Certified Practitioner certification enhance staff proficiency.
- Attended CalPERS retirement workshops to enhance ability to support retiring staff members.

## FY 2024-2025 Goals

- Rebuild and organize Human Resources Division staff in new roles following the retirement of Human Resources Assistant.
- Train all City staff in NEOGOV performance evaluation software.
- Review training programs and requirements to build out NEOGOV training platform to improve staff professional development and training documentation.
- Continue Quarterly Executive and Mid-Management training.
- Continue Employee Academy program for newly hired staff members.
- Explore creation of a Supervisor Academy to train employees currently in that role and prepare senior line staff for potential promotions into supervisory roles.
- Develop a multi-year strategy for systematic review and updating of Human Resources policies
- 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

Quality services and Organizational Effectiveness-Deliver exemplary government services			
	2020-2021	2021-2022	2022-23
Number of Full-Time Employees per capita - HR	3.9 per 1,000	3.7 per 1,000	3.8 per 1,000
Rate of new full-time employees completing probationary period	83%	100%	82%
Number of total sick leave hours used / absence rate	2,819 / 1.7	3,850 / 2.3%	4,676 / 2.7%
Number of days lost to workers compensation injuries	2	7	-

## Expenditures

### 100-10-150 HR Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$197,161	\$228,280	\$271,249	\$347,546
(41120) WAGES - PART TIME	\$0	\$0	\$9,115	\$20,950
(41140) WAGES - OVERTIME	\$0	\$340	\$0	\$2,500
(41160) ALLOWANCES	-\$8,433	\$0	\$960	\$960
E01 PERSONNEL - WAGES TOTAL	<b>\$188,728</b>	<b>\$228,620</b>	<b>\$281,324</b>	<b>\$371,956</b>
SALARIES TOTAL	<b>\$188,728</b>	<b>\$228,620</b>	<b>\$281,324</b>	<b>\$371,956</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$27,111	\$30,052	\$30,610	\$57,892
(41230) HEALTH-IN-LIEU	\$4,800	\$5,700	\$5,700	\$0
(41240) CAFETERIA PLAN SECTION 125	\$8,349	\$8,793	\$10,235	\$10,488
(41260) SOCIAL SECURITY & MEDICARE	\$2,929	\$3,518	\$4,455	\$5,510
(41270) WORKER COMP INSURANCE	\$1,200	\$879	\$2,546	\$2,906
(41290) BENEFITS - OTHER	\$3,870	\$4,588	\$6,850	\$8,322
E02 PERSONNEL - BENEFITS TOTAL	<b>\$48,259</b>	<b>\$53,531</b>	<b>\$60,396</b>	<b>\$85,118</b>
BENEFITS TOTAL	<b>\$48,259</b>	<b>\$53,531</b>	<b>\$60,396</b>	<b>\$85,118</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$40,426	\$52,272	\$67,244	\$72,309
E33 RETIREMENT CALPERS TOTAL	<b>\$40,426</b>	<b>\$52,272</b>	<b>\$67,244</b>	<b>\$72,309</b>
RETIREMENT (CALPERS) TOTAL	<b>\$40,426</b>	<b>\$52,272</b>	<b>\$67,244</b>	<b>\$72,309</b>
<b>SUPPLIES AND SERVICES</b>				



	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>E03 SUPPLIES &amp; SERVICES</b>				
(42110) LEGAL SERVICES	\$11,452	\$26,094	\$0	\$0
(42150) INFO TECH SUPPORT SERVICES	\$3,868	\$0	\$0	\$0
(42160) PROFESSIONAL SERVICES	\$49,885	\$58,913	\$115,700	\$91,200
(42170) RECRUITMENT & HIRING COSTS	\$30,190	\$37,815	\$50,500	\$59,400
(42180) TEMP AGENCY SERVICES	\$0	\$0	\$20,000	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$95,395</b>	<b>\$122,822</b>	<b>\$186,200</b>	<b>\$150,600</b>
<b>E05 SERVICES - OTHER</b>				
(42415) ADVERTISING	\$2,053	\$10,032	\$0	\$0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$462	\$1,647	\$1,400	\$1,500
(42430) CONFERENCES - TRAINING	\$8,142	\$6,957	\$36,500	\$38,800
(42490) SERVICES - OTHER	\$2,872	\$2,450	\$2,650	\$2,850
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$13,529</b>	<b>\$21,085</b>	<b>\$40,550</b>	<b>\$43,150</b>
<b>E06 SUPPLIES - GENERAL SUPPLIES</b>				
(43110) OFFICE SUPPLIES	\$998	\$481	\$3,100	\$2,100
(43115) OPERATING SUPPLIES	\$5,420	\$17,528	\$20,000	\$24,600
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$6,418</b>	<b>\$18,010</b>	<b>\$23,100</b>	<b>\$26,700</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$115,342</b>	<b>\$161,917</b>	<b>\$249,850</b>	<b>\$220,450</b>
<b>INTERNAL SERVICE FEES</b>				
<b>E34 INTERNAL SERVICE FEES</b>				
(42485) ISF - INFO TECH	\$10,800	\$29,863	\$36,473	\$18,921
(42487) ISF - LEGAL SERVICES	\$4,700	\$3,429	\$15,789	\$14,128
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$15,500</b>	<b>\$33,292</b>	<b>\$52,262</b>	<b>\$33,049</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$15,500</b>	<b>\$33,292</b>	<b>\$52,262</b>	<b>\$33,049</b>
<b>UTILITIES</b>				
<b>E07 UTILITIES &amp; MAINT</b>				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$205	\$664	\$700	\$700
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$205</b>	<b>\$664</b>	<b>\$700</b>	<b>\$700</b>
<b>UTILITIES TOTAL</b>	<b>\$205</b>	<b>\$664</b>	<b>\$700</b>	<b>\$700</b>
<b>MISCELLANEOUS</b>				
<b>E21 CONTRAACCOUNT</b>				
(42495) CONTRA-EXPENSE	-\$10,220	-\$11,994	-\$19,206	-\$91,451
<b>E21 CONTRA ACCOUNT TOTAL</b>	<b>-\$10,220</b>	<b>-\$11,994</b>	<b>-\$19,206</b>	<b>-\$91,451</b>
<b>MISCELLANEOUS TOTAL</b>	<b>-\$10,220</b>	<b>-\$11,994</b>	<b>-\$19,206</b>	<b>-\$91,451</b>
<b>TOTAL</b>	<b>\$398,241</b>	<b>\$518,301</b>	<b>\$692,570</b>	<b>\$692,131</b>

# Revenues

## 100-10-150 HR Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>INTERGOVERNMENTAL</b>				
R07 INTERGOVERNMENTAL - GRANTS				
(33190) GRANTS - OTHER	\$0	\$0	\$2,500	\$2,500
R07 INTERGOVERNMENTAL - GRANTS TOTAL	\$0	\$0	\$2,500	\$2,500
INTERGOVERNMENTAL TOTAL	\$0	\$0	\$2,500	\$2,500
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$4,690	\$581	\$0	\$0
R15 MISCELLANEOUS TOTAL	\$4,690	\$581	\$0	\$0
MISCELLANEOUS TOTAL	\$4,690	\$581	\$0	\$0
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	\$113,918	\$130,016	\$213,705	\$958,663
TOTAL	\$118,608	\$130,597	\$216,205	\$961,163

Division Staff Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Assistant City Manager	-	0.20	0.20
Human Resources Manager			1.00
Human Resources Analyst			1.00
Human Resources Officer	1.00	1.00	-
Human Resources Assistant	1.00	1.00	-
<b>Total Full Time Equivalents</b>	<b>2.00</b>	<b>2.20</b>	<b>2.20</b>

# Risk Management

## Expenditures

### 100-10-160 Risk Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$0	\$0	\$10,000	\$30,000
E03 SUPPLIES & SERVICES TOTAL	\$0	\$0	\$10,000	\$30,000
E04 SERVICES - REPAIR & MAINTENANC				
	\$0	\$0	\$0	\$45,000
E05 SERVICES - OTHER				
(42410) INSURANCE	\$695,959	\$872,510	\$1,098,200	\$1,323,300
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$0	\$0	\$300	\$0
(42430) CONFERENCES - TRAINING	\$1,240	\$196	\$4,000	\$4,000
(42455) SETTLEMENT/CLAIMS PAID	\$1,065	\$449	\$40,000	\$10,000
E05 SERVICES - OTHER TOTAL	\$698,265	\$873,154	\$1,142,500	\$1,337,300
E06 SUPPLIES - GENERAL SUPPLIES				
(43115) OPERATING SUPPLIES	\$0	\$838	\$10,000	\$60,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$0	\$838	\$10,000	\$60,000
SUPPLIES AND SERVICES TOTAL	\$698,265	\$873,991	\$1,162,500	\$1,472,300
<b>MISCELLANEOUS</b>				
E21 CONTRA ACCOUNT				
(42495) CONTRA-EXPENSE	-\$15,384	-\$12,329	-\$24,532	-\$31,243
E21 CONTRA ACCOUNT TOTAL	-\$15,384	-\$12,329	-\$24,532	-\$31,243
MISCELLANEOUS TOTAL	-\$15,384	-\$12,329	-\$24,532	-\$31,243
TOTAL	\$682,881	\$861,662	\$1,137,968	\$1,441,057

## Revenues

### 100-10-160 Risk Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>INTERGOVERNMENTAL</b>				
R07 INTERGOVERNMENTAL - GRANTS				
(33190) GRANTS - OTHER	\$13,795	\$0	\$15,000	\$40,000
R07 INTERGOVERNMENTAL - GRANTS TOTAL	\$13,795	\$0	\$15,000	\$40,000
INTERGOVERNMENTAL TOTAL	\$13,795	\$0	\$15,000	\$40,000
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$1,430	\$540	\$1,000	\$46,000
R15 MISCELLANEOUS TOTAL	\$1,430	\$540	\$1,000	\$46,000
MISCELLANEOUS TOTAL	\$1,430	\$540	\$1,000	\$46,000
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	\$194,100	\$342,125	\$481,432	\$535,973
TOTAL	\$209,326	\$342,665	\$497,432	\$621,973

# Economic Development

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

100-10-620 Economic Development Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$50,000	\$50,000	\$50,000	\$60,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$60,000</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$60,000</b>
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$60,000</b>

# Housing Services

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

100-10-630 Housing Services Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
PROFESSIONAL SERVICES	\$99	\$0	\$0	\$0
MISCELLANEOUS CONTRACTUAL SERVICES	\$2,633	\$0	\$0	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$2,732</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$2,732</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,732</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Revenues

100-10-630 Housing Services Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R14 INVESTMENT EARNINGS/RENTS				
RENTALS / LEASES - OTHER	\$26,400	\$0	\$0	\$0
<b>R14 INVESTMENT EARNINGS/RENTS TOTAL</b>	<b>\$26,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>\$26,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$26,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Communications

Effective communication and public engagement are crucial for delivering successful City of American Canyon services and programs. We aim to enhance the community's connection with city services and each other through communication and engagement efforts. American Canyon ensures that our communication strategies are cohesive, aiming to boost engagement in our messaging by fostering collaboration across departments and with community partners.

The Communications Division is responsible for developing and managing external communications from the City, including the website, social media channels, and other outreach platforms. This division also coordinates outreach and communication at the neighborhood level, primarily through Neighborhood Watch (Crime Prevention led by the Police Department), various publications such as the State of the City and City Manager's Updates, and community-oriented events like clean-ups, Citizens Academy, and National Night Out.

## FY 2024-2025 Goals

- Enhance communication processes, tools, and strategies to facilitate early and frequent communication, fostering trust, dialogue, engagement, understanding, relationships, and community support.
- Improve public access to timely, helpful, and accurate information about the City, its services, and programs.
- Provide accessible, meaningful, and effective avenues for engaging with the City.
- Foster transparency in the City's decision-making process and communicate the outcomes of critical citywide issues that impact the daily lives of our community members.

## Key Performance Indicators

Quality services and Organizational Effectiveness-Deliver exemplary government services			
	2020-2021	2021-2022	2022-23
Number of city emails delivered and percent engaged	999,280 - 64%	896,396 - 70.5%	1,199,481 - 68.5%
Number of visitors to website	415,555	438,969	265,954
Aggregate number of agenda subscribers	3,335	4,758	6,238
Number of nixle subscribers	18,484	18,687	n/a
City Manager's Update subscribers	13,347	13,695	13,837

# Expenditures

## 100-10-760 Communications Expenditures

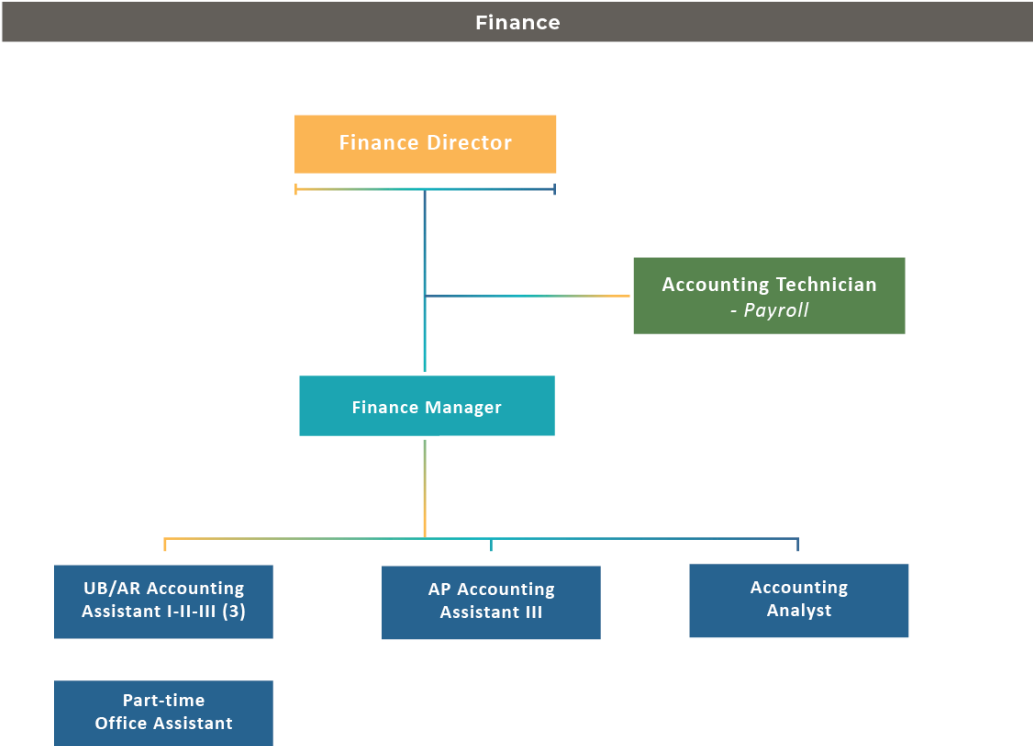
	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$128,990	\$130,898	\$136,189	\$147,929
(41120) WAGES - PART TIME	\$12,856	\$14,384	\$7,000	\$0
(41160) ALLOWANCES	-\$1,168	\$0	\$0	\$0
E01 PERSONNEL - WAGES TOTAL	<b>\$140,678</b>	<b>\$145,282</b>	<b>\$143,189</b>	<b>\$147,929</b>
SALARIES TOTAL	<b>\$140,678</b>	<b>\$145,282</b>	<b>\$143,189</b>	<b>\$147,929</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$18,044	\$19,125	\$19,622	\$22,614
(41240) CAFETERIA PLAN SECTION 125	\$4,175	\$4,397	\$4,616	\$4,730
(41260) SOCIAL SECURITY & MEDICARE	\$2,101	\$2,168	\$2,042	\$2,214
(41270) WORKER COMP INSURANCE	\$700	\$2,697	\$676	\$733
(41290) BENEFITS - OTHER	\$2,986	\$2,976	\$2,724	\$2,828
E02 PERSONNEL - BENEFITS TOTAL	<b>\$28,005</b>	<b>\$31,362</b>	<b>\$29,680</b>	<b>\$33,119</b>
BENEFITS TOTAL	<b>\$28,005</b>	<b>\$31,362</b>	<b>\$29,680</b>	<b>\$33,119</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$26,126	\$30,366	\$32,534	\$40,651
E33 RETIREMENT CALPERS TOTAL	<b>\$26,126</b>	<b>\$30,366</b>	<b>\$32,534</b>	<b>\$40,651</b>
RETIREMENT (CALPERS) TOTAL	<b>\$26,126</b>	<b>\$30,366</b>	<b>\$32,534</b>	<b>\$40,651</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$41,480	\$6,483	\$9,100	\$1,415
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$56,306	\$87,750	\$110,000	\$179,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$1,725	\$2,497	\$2,000	\$2,000
E03 SUPPLIES & SERVICES TOTAL	<b>\$99,510</b>	<b>\$96,730</b>	<b>\$121,100</b>	<b>\$182,415</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$1,496	\$0	\$1,000	\$2,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$480	\$409	\$500	\$700
(42430) CONFERENCES - TRAINING	\$959	\$3,688	\$3,500	\$1,000
E05 SERVICES - OTHER TOTAL	<b>\$2,935</b>	<b>\$4,097</b>	<b>\$5,000</b>	<b>\$3,700</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43115) OPERATING SUPPLIES	\$2,455	\$4,557	\$5,000	\$5,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$2,455</b>	<b>\$4,557</b>	<b>\$5,000</b>	<b>\$5,000</b>
SUPPLIES AND SERVICES TOTAL	<b>\$104,900</b>	<b>\$105,384</b>	<b>\$131,100</b>	<b>\$191,115</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$10,800	\$9,954	\$12,158	\$9,461
(42487) ISF - LEGAL SERVICES	\$2,300	\$2,572	\$7,180	\$4,415
E34 INTERNAL SERVICE FEES TOTAL	<b>\$13,100</b>	<b>\$12,526</b>	<b>\$19,338</b>	<b>\$13,876</b>
INTERNAL SERVICE FEES TOTAL	<b>\$13,100</b>	<b>\$12,526</b>	<b>\$19,338</b>	<b>\$13,876</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$525	\$2,126	\$3,300	\$2,200
E07 UTILITIES & MAINT TOTAL	<b>\$525</b>	<b>\$2,126</b>	<b>\$3,300</b>	<b>\$2,200</b>
UTILITIES TOTAL	<b>\$525</b>	<b>\$2,126</b>	<b>\$3,300</b>	<b>\$2,200</b>
TOTAL	<b>\$313,335</b>	<b>\$327,046</b>	<b>\$359,142</b>	<b>\$428,890</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Communications Manager	1.00	1.00	1.00
<b>Total Full Time Equivalent</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Finance

## Organization Chart

Finance



### Department Description

The Finance department provides a range of financial services to internal and external customers. Services include analytical support to decision makers and City departments for a variety of City projects and initiatives. 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 2023-24 Highlights**

- Submitted the FY 2023-24 Operating Budget for and received the Distinguished Budget Presentation Award from the Government Finance Officers Association
- Submitted FY 2022-23 Annual Comprehensive Financial Report for the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for FY 2022-23 Annual Comprehensive Financial Report
- Implemented new version of financial system (cloud-based ERP system)
- Assisted with the completion of Water, Wastewater, and Recycled Water Enterprise Funds Rate Studies
- Implemented ACH EFT payments to city vendors
- Updated City Purchasing Policy to include best practices and efficiencies
- Updated City Travel Policy to include efficiencies related employee travel for City business
- Implemented new online bill pay service for utility billing, offering greater payment options and real time information
- Assisted with the implementation of a new cloud-based procurement software for solicitation and evaluation of bids, as well contract and insurance requirement management

## **FY 2024-25 Goals**

- Present annual financial reports and fiscal achievements for award recognition
- Implement Smart Invoice capture for routing and approving of city invoices for faster processing
- Complete a comprehensive Citywide User Fee Study and Developer Fee Study
- Development of a comprehensive Cost Allocation Plan
- Assist with the Implementation of a cloud-based permitting system for Community Development fees
- Issue second tranche of Community Facilities District bond funding for Green Island Rd
- Implement Employee Self Service for electronic timesheet entry and documents (paystubs, W2, W4)
- Complete the preparation of the FY 2023-24 Annual Comprehensive Financial Report and obtain issuance of an unmodified audit opinion by the end of December 2024

## Key Performance Indicators

Economic Development and Vitality – Attract and expand diverse business and employment opportunities			
	2020-2021	2021-2022	2022-23
Business license history	1,750	1,436	1,517
Number of new businesses	294	347	135

## Summary

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▶ REVENUES	\$ 22,774,612	\$ 28,880,647	\$ 29,646,862	\$ 31,598,954
▾ EXPENSES	22,392,678	26,092,983	34,425,756	31,848,954
▶ SALARIES	4,975,258	5,514,643	6,334,965	7,010,943
▶ BENEFITS	1,284,293	1,402,693	1,569,458	1,734,492
▶ RETIREMENT (CalPERS)	851,515	937,813	908,594	1,098,918
▶ RETIREE MEDICAL (OPEB)	519,659	496,679	526,342	543,802
▶ SUPPLIES AND SERVICES	5,298,203	7,427,142	8,461,197	8,638,629
▶ INTERNAL SERVICE FEES	1,602,995	1,444,689	2,124,398	2,283,128
▶ SHERIFF CONTRACT	7,227,151	7,681,635	8,502,293	9,419,409
▶ UTILITIES	425,258	403,539	501,500	455,300
▶ CAPITAL OUTLAY	129,516	31,733	20,000	55,500
▶ MISCELLANEOUS	-56,549	-64,135	-96,051	-178,738
▶ TRANSFERS OUT - CAPITAL PROJECTS	0	700,000	0	0
▶ TRANSFERS OUT - OTHER	0	567	5,067,473	280,473
▶ TRANSFER OUT - DEBT SERVICE	135,380	115,985	505,588	507,098
Revenues Less Expenses	\$ 381,934	\$ 2,787,664	\$ -4,778,895	\$ -250,000

## Expenditures by Function

### Finance Expenditures by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(210) FINANCE	\$882,936	\$1,187,376	\$1,381,130	\$1,281,665
(230) UTILITY BILLING	\$546,392	\$664,605	\$651,429	\$757,234
<b>TOTAL</b>	<b>\$1,429,328</b>	<b>\$1,851,981</b>	<b>\$2,032,559</b>	<b>\$2,038,899</b>

## Revenues by Function

### Finance Revenues by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(210) FINANCE	\$256,268	\$297,585	\$373,411	\$429,056
(230) UTILITY BILLING	\$546,472	\$664,606	\$647,764	\$755,549
<b>TOTAL</b>	<b>\$802,739</b>	<b>\$962,191</b>	<b>\$1,021,175</b>	<b>\$1,184,605</b>

## Authorized Personnel

Finance Department Staffing by Function	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25
Finance	2.71	4.65	4.25
Utility Billing	4.75	3.40	3.80
<b>Finance Total</b>	<b>7.46</b>	<b>8.05</b>	<b>8.05</b>

# Finance

## Expenditures

### 100-20-210 Finance Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$394,682	\$324,289	\$587,006	\$599,549
(41120) WAGES - PART TIME	\$5,072	\$3,606	\$30,078	\$6,285
(41140) WAGES - OVERTIME	\$1,645	\$9,220	\$2,500	\$3,000
(41160) ALLOWANCES	\$3,550	\$1,680	\$4,320	\$4,320
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$404,948</b>	<b>\$338,795</b>	<b>\$623,904</b>	<b>\$613,154</b>
<b>SALARIES TOTAL</b>	<b>\$404,948</b>	<b>\$338,795</b>	<b>\$623,904</b>	<b>\$613,154</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$42,360	\$27,723	\$61,997	\$65,920
(41230) HEALTH-IN-LIEU	\$3,880	\$6,223	\$9,405	\$9,690
(41240) CAFETERIA PLAN SECTION 125	\$14,496	\$11,540	\$22,403	\$19,922
(41260) SOCIAL SECURITY & MEDICARE	\$6,136	\$5,161	\$9,032	\$9,277
(41270) WORKER COMP INSURANCE	\$4,401	\$3,860	\$7,325	\$7,712
(41290) BENEFITS - OTHER	\$6,558	\$5,464	\$10,021	\$10,370
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$77,831</b>	<b>\$59,970</b>	<b>\$120,183</b>	<b>\$122,891</b>
<b>BENEFITS TOTAL</b>	<b>\$77,831</b>	<b>\$59,970</b>	<b>\$120,183</b>	<b>\$122,891</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$78,616	\$73,076	\$106,007	\$128,348
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$78,616</b>	<b>\$73,076</b>	<b>\$106,007</b>	<b>\$128,348</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$78,616</b>	<b>\$73,076</b>	<b>\$106,007</b>	<b>\$128,348</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$116,097	\$11,506	\$5,400	\$5,800
(42160) PROFESSIONAL SERVICES	\$53,845	\$191,464	\$213,235	\$137,050
(42180) TEMP AGENCY SERVICES	\$0	\$47,293	\$55,000	\$45,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$63,892	\$320,514	\$60,100	\$60,100
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$14,851	\$14,237	\$16,300	\$21,206
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$248,684</b>	<b>\$585,014</b>	<b>\$350,035</b>	<b>\$269,156</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$4,093	\$4,273	\$6,500	\$4,200
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$4,093</b>	<b>\$4,273</b>	<b>\$6,500</b>	<b>\$4,200</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$613	\$0	\$600	\$650
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$2,362	\$1,908	\$2,590	\$2,901
(42430) CONFERENCES - TRAINING	\$11,377	\$19,736	\$26,000	\$30,450
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$14,352</b>	<b>\$21,643</b>	<b>\$29,190</b>	<b>\$34,001</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$7,126	\$9,272	\$9,250	\$10,250
(43115) OPERATING SUPPLIES	\$2,802	\$6,115	\$5,350	\$4,200
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$9,929</b>	<b>\$15,387</b>	<b>\$14,600</b>	<b>\$14,450</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$277,058</b>	<b>\$626,317</b>	<b>\$400,325</b>	<b>\$321,807</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$36,900	\$89,258	\$136,724	\$103,909
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$36,900</b>	<b>\$89,258</b>	<b>\$136,724</b>	<b>\$103,909</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$30,288	\$27,371	\$31,300	\$32,200

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
E07 UTILITIES & MAINT TOTAL	\$30,288	\$27,371	\$31,300	\$32,200
UTILITIES TOTAL	\$30,288	\$27,371	\$31,300	\$32,200
<b>MISCELLANEOUS</b>				
E21 CONTRAACCOUNT				
(42495) CONTRA-EXPENSE	-\$22,705	-\$27,412	-\$37,313	-\$40,644
E21 CONTRA ACCOUNT TOTAL	-\$22,705	-\$27,412	-\$37,313	-\$40,644
MISCELLANEOUS TOTAL	-\$22,705	-\$27,412	-\$37,313	-\$40,644
TOTAL	\$882,936	\$1,187,376	\$1,381,130	\$1,281,665

## Revenues

### 100-20-210 Finance Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$2,572	\$3,729	\$3,000	\$3,000
R15 MISCELLANEOUS TOTAL	\$2,572	\$3,729	\$3,000	\$3,000
MISCELLANEOUS TOTAL	\$2,572	\$3,729	\$3,000	\$3,000
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	\$253,696	\$293,856	\$370,411	\$426,056
TOTAL	\$256,268	\$297,585	\$373,411	\$429,056

Division Staffing Full Time Equivalent Positions	Adopted Budget	Adopted Budget	Adopted Budget
	FY 2022-23	FY 2023-24	FY 2024-25
Assistant City Manager	-	0.05	0.05
Finance Director	0.70	0.85	0.85
Finance Manager	-	0.80	0.75
Management Analyst II - Accounting	0.10	1.00	0.80
Management Analyst II - Budget	0.80	-	-
Accounting Technician	0.65	0.75	0.75
Accounting Assistants	0.46	1.20	1.05
<b>Total Staff Full Time Equivalents</b>	<b>2.71</b>	<b>4.65</b>	<b>4.25</b>

# Utility Billing

## Expenditures

### 100-20-230 UB Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$234,354	\$279,488	\$266,083	\$329,023
(41120) WAGES - PART TIME	\$9,189	\$18,099	\$0	\$8,380
(41140) WAGES - OVERTIME	\$972	\$4,895	\$1,200	\$4,000
(41160) ALLOWANCES	\$505	\$240	\$720	\$720
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$245,020</b>	<b>\$302,721</b>	<b>\$268,003</b>	<b>\$342,123</b>
<b>SALARIES TOTAL</b>	<b>\$245,020</b>	<b>\$302,721</b>	<b>\$268,003</b>	<b>\$342,123</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$40,725	\$59,288	\$37,047	\$39,575
(41230) HEALTH-IN-LIEU	\$480	\$808	\$8,000	\$7,410
(41240) CAFETERIA PLAN SECTION 125	\$13,221	\$15,742	\$17,204	\$16,496
(41260) SOCIAL SECURITY & MEDICARE	\$3,752	\$4,625	\$4,147	\$5,250
(41270) WORKER COMP INSURANCE	\$1,600	\$1,656	\$2,090	\$2,509
(41290) BENEFITS - OTHER	\$1,564	\$1,152	\$1,707	\$2,591
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$61,342</b>	<b>\$83,270</b>	<b>\$70,195</b>	<b>\$73,831</b>
<b>BENEFITS TOTAL</b>	<b>\$61,342</b>	<b>\$83,270</b>	<b>\$70,195</b>	<b>\$73,831</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$34,416	\$42,922	\$34,255	\$46,532
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$34,416</b>	<b>\$42,922</b>	<b>\$34,255</b>	<b>\$46,532</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$34,416</b>	<b>\$42,922</b>	<b>\$34,255</b>	<b>\$46,532</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$37,249	\$18,376	\$17,394	\$32,750
(42180) TEMP AGENCY SERVICES	\$0	\$12,701	\$80,000	\$80,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$95,908	\$123,504	\$66,000	\$44,400
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$24,397	\$26,075	\$40,500	\$44,000
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$157,554</b>	<b>\$180,656</b>	<b>\$203,894</b>	<b>\$201,150</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$757	\$1,374	\$2,000	\$2,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$757</b>	<b>\$1,374</b>	<b>\$2,000</b>	<b>\$2,000</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$736	\$1,086	\$762	\$750
(42430) CONFERENCES - TRAINING	\$15,421	\$7,850	\$2,750	\$9,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$16,157</b>	<b>\$8,936</b>	<b>\$3,512</b>	<b>\$9,750</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$646	\$1,743	\$2,600	\$2,000
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$646</b>	<b>\$1,743</b>	<b>\$2,600</b>	<b>\$2,000</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$175,114</b>	<b>\$192,709</b>	<b>\$212,006</b>	<b>\$214,900</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$21,600	\$34,840	\$42,552	\$63,071
(42487) ISF - LEGAL SERVICES	\$8,900	\$8,144	\$24,418	\$16,777
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$30,500</b>	<b>\$42,984</b>	<b>\$66,970</b>	<b>\$79,848</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$30,500</b>	<b>\$42,984</b>	<b>\$66,970</b>	<b>\$79,848</b>
<b>TOTAL</b>	<b>\$546,392</b>	<b>\$664,605</b>	<b>\$651,429</b>	<b>\$757,234</b>

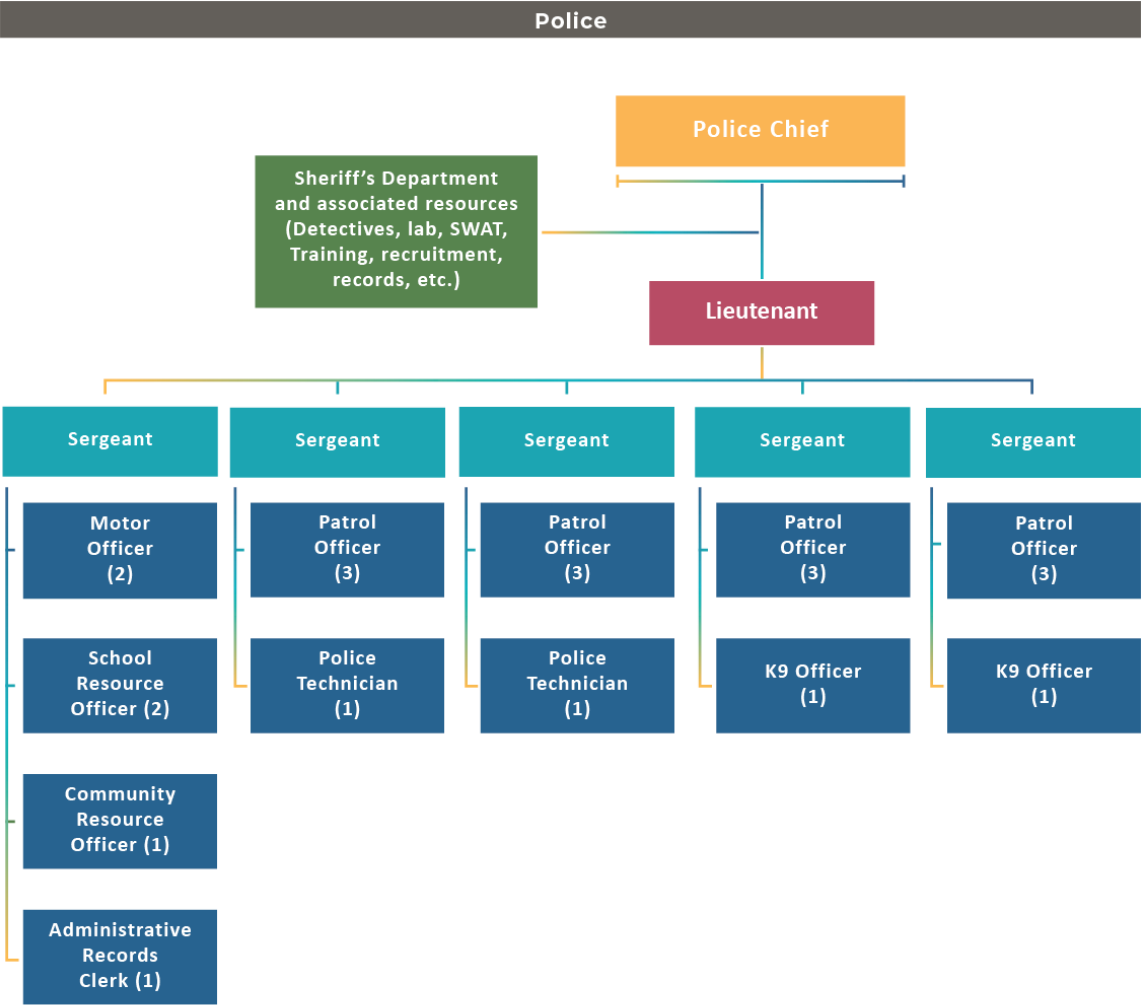
# Revenues

## 100-20-230 UB Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES</b>				
R18 INTER-FUND TRANS FOR SUPP SVC				
INTERFUND TRANSFER SUPPORT SVC	\$546,472	\$664,606	\$647,764	\$755,549
R18 INTER-FUND TRANS FOR SUPP SVC TOTAL	<b>\$546,472</b>	<b>\$664,606</b>	<b>\$647,764</b>	<b>\$755,549</b>
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES TOTAL	<b>\$546,472</b>	<b>\$664,606</b>	<b>\$647,764</b>	<b>\$755,549</b>
TOTAL	<b>\$546,472</b>	<b>\$664,606</b>	<b>\$647,764</b>	<b>\$755,549</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Finance Director	0.10	0.15	0.15
Finance Manager	-	0.20	0.25
Management Analyst II - Accounting	0.80	-	0.20
Management Analyst II - Budget	0.10	-	-
Accounting Technician	0.25	0.25	0.25
Accounting Assistants	3.50	2.80	2.95
<b>Total Staff Full Time Equivalents</b>	<b>4.75</b>	<b>3.40</b>	<b>3.80</b>

# Police





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.

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.

## FY 2023-2024 Highlights

- Added a Sergeant position to the city and Sheriff's Department contract.
- Reintroduced the Police Explorer program.
- Purchased (2) FLOCK cameras. Installed on southbound SR-29 and southbound Broadway at American Canyon Road.
- Provided gun safety and awareness.
- Proposed a Gun safe storage ordinance.
- 0 homicides in the city.

## FY 2024-2025 Goals

- Purchase (4) additional FLOCK cameras to be installed in city.
- Expand the Police Explorer program.
- Additional staffing, (1) traffic enforcement officer and (1) community outreach officer.
- Provide critical incident training to the business community.
- Additional workspace for additional officers.

## Key Performance Indicators

Public Safety – Ensure American Canyon remains a safe community			
	2020-2021	2021-2022	2022-23
Clearance Rate-Violent Crime vs. State (41%)	73.10%	88.53%	76.00%
Clearance Rate-Property Crime vs. State (7.2%)	39.00%	50.50%	43.00%
Percent in Property Crime Recovery	23%	26%	25%
Uniform Crime Reporting (UCR) Statistics (5 year average is 557)	523	551	N/A

## Summary

### 100-30 Police Summary

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>REVENUES</b>	\$422,103	\$467,283	\$436,576	\$495,579
<b>EXPENSES</b>	\$7,975,111	\$8,337,956	\$9,418,079	\$10,352,815
<b>REVENUES LESS EXPENSES</b>	<b>-\$7,553,008</b>	<b>-\$7,870,673</b>	<b>-\$8,981,503</b>	<b>-\$9,857,236</b>

# Expenditures

## 100-30-310 Police Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$131,945	\$134,162	\$149,851	\$142,576
(41140) WAGES - OVERTIME	\$4,149	\$8,702	\$0	\$6,000
E01 PERSONNEL - WAGES TOTAL	<b>\$136,094</b>	<b>\$142,865</b>	<b>\$149,851</b>	<b>\$148,576</b>
SALARIES TOTAL	<b>\$136,094</b>	<b>\$142,865</b>	<b>\$149,851</b>	<b>\$148,576</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$18,044	\$18,714	\$19,622	\$41,459
(41240) CAFETERIA PLAN SECTION 125	\$7,427	\$7,171	\$8,214	\$7,715
(41260) SOCIAL SECURITY & MEDICARE	\$2,082	\$2,170	\$2,292	\$2,180
(41270) WORKER COMP INSURANCE	\$4,501	\$556	\$759	\$722
(41290) BENEFITS - OTHER	\$376	\$0	\$0	\$0
E02 PERSONNEL - BENEFITS TOTAL	<b>\$32,429</b>	<b>\$28,611</b>	<b>\$30,887</b>	<b>\$52,076</b>
BENEFITS TOTAL	<b>\$32,429</b>	<b>\$28,611</b>	<b>\$30,887</b>	<b>\$52,076</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$24,408	\$24,662	\$11,988	\$11,663
E33 RETIREMENT CALPERS TOTAL	<b>\$24,408</b>	<b>\$24,662</b>	<b>\$11,988</b>	<b>\$11,663</b>
RETIREMENT (CALPERS) TOTAL	<b>\$24,408</b>	<b>\$24,662</b>	<b>\$11,988</b>	<b>\$11,663</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$1,071	\$4,763	\$8,900	\$5,400
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$7,106	\$14,499	\$9,000	\$7,620
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$372	\$555	\$10,500	\$1,000
E03 SUPPLIES & SERVICES TOTAL	<b>\$8,549</b>	<b>\$19,816</b>	<b>\$28,400</b>	<b>\$14,020</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$14,340	\$19,498	\$26,000	\$31,300
E04 SERVICES - REPAIR & MAINTENANC TOTAL	<b>\$14,340</b>	<b>\$19,498</b>	<b>\$26,000</b>	<b>\$31,300</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$0	\$54	\$0	\$0
(42430) CONFERENCES - TRAINING	\$1,858	\$3,322	\$9,700	\$13,200
(42490) SERVICES - OTHER	\$771	\$1,016	\$1,000	\$0
(43125) SMALL TOOLS & EQUIPMENT	\$54,248	\$0	\$0	\$0
E05 SERVICES - OTHER TOTAL	<b>\$56,876</b>	<b>\$4,391</b>	<b>\$10,700</b>	<b>\$13,200</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$2,620	\$8,812	\$8,500	\$7,150
(43115) OPERATING SUPPLIES	\$29,447	\$41,372	\$72,000	\$62,600
(43120) FUEL	\$127,641	\$137,190	\$140,000	\$126,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$159,708</b>	<b>\$187,374</b>	<b>\$220,500</b>	<b>\$195,750</b>
SUPPLIES AND SERVICES TOTAL	<b>\$239,473</b>	<b>\$231,079</b>	<b>\$285,600</b>	<b>\$254,270</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$70,100	\$0	\$0	\$0
(42484) ISF - FLEET	\$163,300	\$199,991	\$352,118	\$387,491
(42485) ISF - INFO TECH	\$3,600	\$0	\$0	\$0
(42487) ISF - LEGAL SERVICES	\$6,300	\$3,429	\$14,342	\$8,830
E34 INTERNAL SERVICE FEES TOTAL	<b>\$243,300</b>	<b>\$203,420</b>	<b>\$366,460</b>	<b>\$396,321</b>
INTERNAL SERVICE FEES TOTAL	<b>\$243,300</b>	<b>\$203,420</b>	<b>\$366,460</b>	<b>\$396,321</b>
<b>SHERIFF CONTRACT</b>				
E15 SHERIFF CONTRACT				
(42210) LAW ENFORCEMENT SERVICES	\$7,227,151	\$7,681,635	\$8,502,293	\$9,419,409
E15 SHERIFF CONTRACT TOTAL	<b>\$7,227,151</b>	<b>\$7,681,635</b>	<b>\$8,502,293</b>	<b>\$9,419,409</b>
SHERIFF CONTRACT TOTAL	<b>\$7,227,151</b>	<b>\$7,681,635</b>	<b>\$8,502,293</b>	<b>\$9,419,409</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$30,616	\$11,943	\$35,000	\$20,000
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$11,047	\$13,741	\$16,000	\$20,000

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
E07 UTILITIES & MAINT TOTAL	\$41,662	\$25,684	\$51,000	\$40,000
UTILITIES TOTAL	\$41,662	\$25,684	\$51,000	\$40,000
<b>CAPITAL OUTLAY</b>				
E11 CAPITAL OUTLAY				
(46120) VEHICLES	\$25,942	\$0	\$0	\$0
(46130) MAJOR EQUIPMENT	\$4,653	\$0	\$20,000	\$30,500
E11 CAPITAL OUTLAY TOTAL	\$30,594	\$0	\$20,000	\$30,500
CAPITAL OUTLAY TOTAL	\$30,594	\$0	\$20,000	\$30,500
TOTAL	\$7,975,111	\$8,337,956	\$9,418,079	\$10,352,815

## Revenues

### 100-30-310 Police Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>FINES, FORFEITURES, AND PENALTIES</b>				
R16 FINES & FORFEITURES				
(36410) FINES AND FORFEITURES	\$73,990	\$131,063	\$85,000	\$115,000
(36420) TOWING FEES	\$0	\$10,671	\$15,500	\$15,500
R16 FINES & FORFEITURES TOTAL	\$73,990	\$141,734	\$100,500	\$130,500
FINES, FORFEITURES, AND PENALTIES TOTAL	\$73,990	\$141,734	\$100,500	\$130,500
<b>INTERGOVERNMENTAL</b>	\$3,000	\$0	\$0	\$0
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35180) GENERAL PLAN UPDATE FEE	\$17,700	\$0	\$0	\$0
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$17,700	\$0	\$0	\$0
CHARGES FOR SERVICES TOTAL	\$17,700	\$0	\$0	\$0
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$153,922	\$158,716	\$162,826	\$184,529
R15 MISCELLANEOUS TOTAL	\$153,922	\$158,716	\$162,826	\$184,529
R20 PROCEEDS FROM SALE OF CAPITAL ASSETS				
(36380) PROCEEDS OF SALE	\$10,000	\$0	\$0	\$0
R20 PROCEEDS FROM SALE OF CAPITAL ASSETS TOTAL	\$10,000	\$0	\$0	\$0
MISCELLANEOUS TOTAL	\$163,922	\$158,716	\$162,826	\$184,529
TRANSFERS IN - CAPITAL PROJECTS	\$163,491	\$0	\$0	\$0
TRANSFERS IN - OTHER	\$0	\$166,833	\$173,250	\$180,550
TOTAL	\$422,103	\$467,283	\$436,576	\$495,579

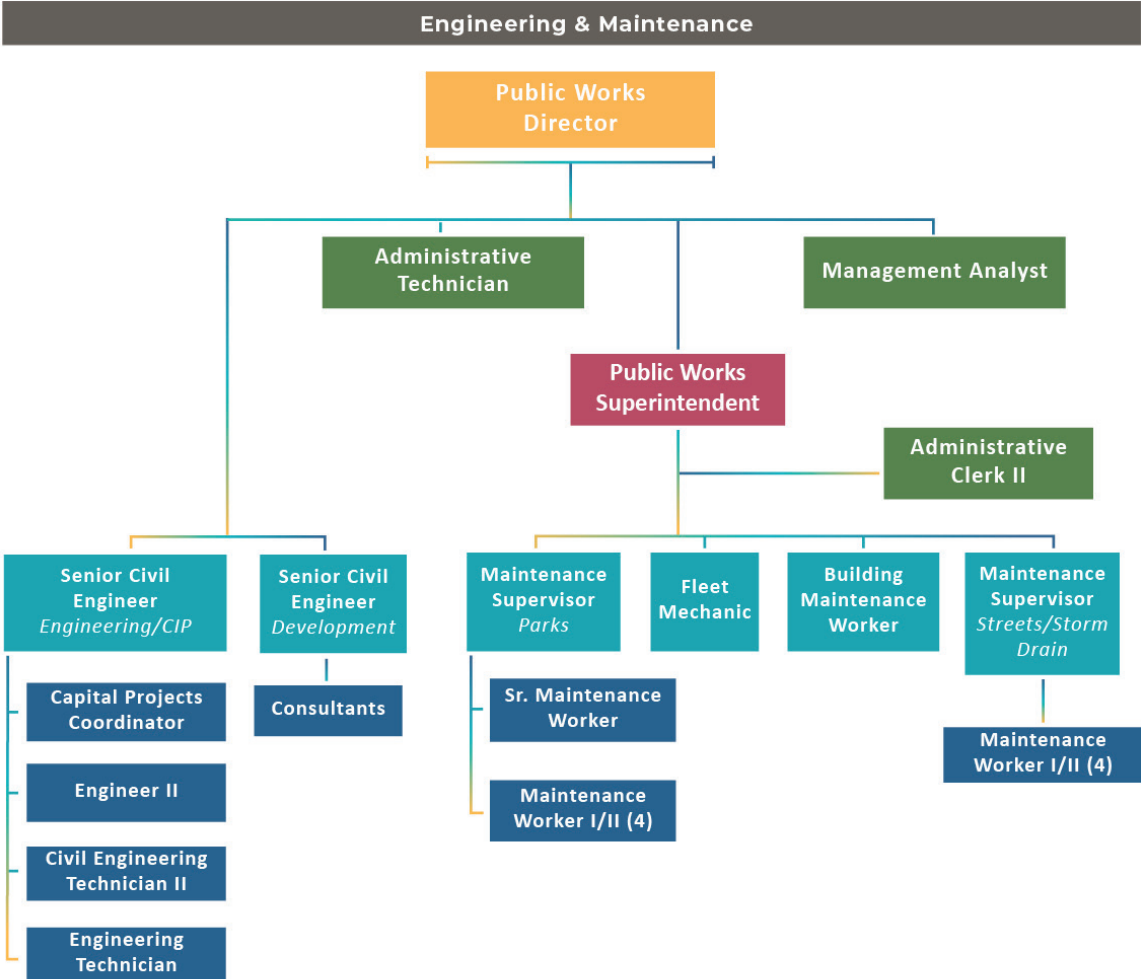
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
<b>City Staff</b>			
Police Technician	2.00	2.00	2.00
Administrative Clerk	-	-	-
<b>Total Staff Full Time Equivalents</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

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

Sheriff's Contract Staff	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
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
<b>Total Staff Full Time Equivalents</b>	<b>24.00</b>	<b>26.00</b>	<b>27.00</b>

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

# Public Works



## 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. Public Works are the third leg of the first responder stool and often are the first on scene and work in conjunction with and in support of Fire and Police responders. 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) Street Maintenance**
- **(520) Parks 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

### *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 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

### *Management of Parks and Open Space Maintenance*

- Public Works now maintains and oversees 20 city parks, trails, street landscapes, municipal grounds, three Lighting and Landscaping Assessment Districts, open spaces, and 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

### *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

## FY 2023-2024 Highlights

### ENGINEERING / CAPITAL IMPROVEMENT PROGRAM (CIP)

#### Completed Projects:

- 189 Theresa Demolition
- American Canyon Rad East
- Annual Pavement Management Project
- ARPA Class II Bike Lanes and Intersection Improvements
- Devlin Road and Vine Trail Extension
- Eucalyptus Sidewalk Gap Closure Project
- Sewer Manhole Rehabilitation

#### Begin Design & Right-of-Way Assessment:

- ARPA Melvin Road Sidewalk and Drainage Improvements

#### Award Design Contract:

- ARPA Knightsbridge Reconstruction and Water Main Improvements
- ARPA Paving and Utility Improvements (Rancho Del Mar)

#### Award/Began Construction:

- Green Island Road
- Recycled Water Main Extension
- Wetlands Edge Court Extension

#### Other Accomplishments:

- Completed and adopted Local Roadway Safety Plan
- Began design of Storm Drain Master Plan
- Commenced community engagement and draft plan for circulation of Wetlands Restoration Plan

## FY 2023-2024 Highlights *cont'd*

### CORPORATION YARD

- Cleaned up current Corporation yard site of all dirt piles and pallets
- Cost analysis for renovating 300 Napa Junction for future Corporation yard
- Purchased new shop building for 300 Napa Junction
- Installed new fencing at 300 Napa Junction
- Renovated classroom and multi-purpose buildings for recreation/community use
- New glass and screening on buildings 300 Napa Junction for recreation/community use
- New alarm system 300 Napa Junction site

### PARK MAINTENANCE

- Installed new irrigation controllers throughout the city
- Installed a larger trail gate at Newell Open Space
- Turf renovation at Community Park 1 and Kimberly Park fields
- Deck surface repair at the Phillip West Aquatics Center
- Replaced drain cover grates at Gadwall and Silver Oak Play structure boxes
- Replenished Playground bark at all city parks
- Renovated the planter bed at Veterans Park Flag Pole

### 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

- Begin citywide replacement

## FY 2024-2025 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 joint trench utility project
- Bid and award road reconstruction and widening project spring 2024

#### Playground Replacements

- Complete

#### 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

#### Storm Drain Master Plan

- Complete

#### Wetlands Edge Court Extension

- Complete construction

#### Wetlands Restoration Plan

- Complete feasibility studies in Fall 2023

## FY 2024-2025 Goals *cont'd*

### CORPORATION YARD

- Complete relocation to 300 Napa Junction

### FACILITIES MAINTENANCE

- Computerized Maintenance Management System Implementation
- Security and alarm system upgrades

### PARK MAINTENANCE

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

### 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

Transportation – Improve the transportation network within the City to alleviate congestion and enhance the quality of life the community			
	2020-2021	2021-2022	2022-23
Pavement Condition Index	62	60	59

## Summary

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	1,086,095	1,178,906	1,303,125	1,796,500
▸ LICENSES AND PERMITS	69,304	62,062	24,200	23,800
▸ FINES, FORFEITURES, AND PENALTIES	500	500	744	0
▸ INTERGOVERNMENTAL	0	0	26,000	0
▸ CHARGES FOR SERVICES	998	0	0	0
▸ MISCELLANEOUS	9,626	22,466	35,000	0
▸ TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	325,274	379,224	482,181	808,600
▸ TRANSFERS IN - GASOLINE TAX	300,000	300,000	300,000	400,000
▸ TRANSFERS IN - OTHER	380,394	414,654	435,000	564,100
▾ EXPENSES	2,564,054	2,792,121	3,369,876	5,486,447
▸ SALARIES	1,178,599	1,299,016	1,468,348	2,171,664
▸ BENEFITS	289,582	311,357	380,175	592,030
▸ RETIREMENT (CalPERS)	234,600	246,054	233,815	359,675
▸ SUPPLIES AND SERVICES	448,018	634,961	870,153	1,458,609
▸ INTERNAL SERVICE FEES	301,700	194,507	301,285	568,569
▸ UTILITIES	111,554	106,226	116,100	326,300
▸ CAPITAL OUTLAY	0	0	0	25,000
▸ MISCELLANEOUS	0	0	0	-15,400
Revenues Less Expenses	-1,477,958	-1,613,214	-2,066,751	-3,689,947

## Expenditures

### 100-50 PW Expenditures by Division

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(545) SOLID WASTE	\$9,854	\$44,747	\$0	\$34,500
(650) CITY ENGINEER	\$227,232	\$222,558	\$292,906	\$426,025
(540) PARKS MAINTENANCE	\$0	\$0	\$0	\$1,462,317
(520) STREETS & ROADS	\$775,834	\$726,738	\$868,635	\$896,137
(515) CAPITAL PROJECTS ADMIN	\$631,305	\$894,114	\$996,024	\$990,317
(525) STORM DRAIN/MEASURE A	\$380,894	\$384,808	\$489,389	\$565,398
(510) PUBLIC WORKS ADMINISTRATION	\$538,936	\$519,155	\$722,922	\$1,111,753
<b>TOTAL</b>	<b>\$2,564,054</b>	<b>\$2,792,121</b>	<b>\$3,369,876</b>	<b>\$5,486,447</b>

## Revenues

### 100-50 PW Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(545) SOLID WASTE	\$0	\$30,346	\$0	\$0
(650) CITY ENGINEER	\$27,455	\$11,754	\$15,000	\$10,200
(520) STREETS & ROADS	\$303,974	\$311,222	\$356,000	\$400,000
(515) CAPITAL PROJECTS ADMIN	\$48,498	\$61,552	\$14,200	\$13,600
(525) STORM DRAIN/MEASURE A	\$380,894	\$384,808	\$435,744	\$564,100
(510) PUBLIC WORKS ADMINISTRATION	\$325,274	\$379,224	\$482,181	\$808,600
<b>TOTAL</b>	<b>\$1,086,095</b>	<b>\$1,178,906</b>	<b>\$1,303,125</b>	<b>\$1,796,500</b>

## Authorized Personnel

Public Works Staffing by Function	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25
Maintenance & Utilities Administration*	1.30	1.20	-
Public Works Administration	2.00	2.00	3.20
Capital Projects	4.00	4.00	5.15
Streets Maintenance	2.50	2.50	2.50
Storm Drainage	2.50	2.50	2.50
Parks Maintenance*	5.70	4.30	4.30
City Engineer	1.00	1.00	1.00
Water Treatment Plant*	6.05	5.90	6.10
Water Distribution*	5.50	6.50	6.50
Water-Non-Departmental*	1.05	1.05	1.10
Wastewater Treatment Plant*	4.75	5.20	5.40
Wastewater Collections*	4.50	4.50	4.50
Solid Waste Management*	3.90	2.10	2.10
Wastewater Non-Departmental*	1.05	1.05	1.10
Recycled Water*	0.30	2.30	2.50
<b>Public Works Total</b>	<b>46.10</b>	<b>46.10</b>	<b>47.95</b>



# Administration

## Expenditures

### 100-50-510 PW Admin Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$335,949	\$378,374	\$445,222	\$453,182
(41120) WAGES - PART TIME	\$7,555	\$19,531	\$41,808	\$34,308
(41140) WAGES - OVERTIME	\$619	\$1,172	\$4,000	\$2,800
(41160) ALLOWANCES	\$5,434	\$5,760	\$4,800	\$4,800
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$349,557</b>	<b>\$404,837</b>	<b>\$495,830</b>	<b>\$495,090</b>
<b>SALARIES TOTAL</b>	<b>\$349,557</b>	<b>\$404,837</b>	<b>\$495,830</b>	<b>\$495,090</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$63,532	\$63,731	\$72,405	\$81,185
(41240) CAFETERIA PLAN SECTION 125	\$11,754	\$12,380	\$20,544	\$14,421
(41260) SOCIAL SECURITY & MEDICARE	\$5,455	\$6,039	\$7,430	\$7,348
(41270) WORKER COMP INSURANCE	\$9,601	\$15,322	\$12,489	\$13,388
(41290) BENEFITS - OTHER	\$4,821	\$5,133	\$4,952	\$5,184
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$95,163</b>	<b>\$102,605</b>	<b>\$117,820</b>	<b>\$121,526</b>
<b>BENEFITS TOTAL</b>	<b>\$95,163</b>	<b>\$102,605</b>	<b>\$117,820</b>	<b>\$121,526</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$69,009	\$88,923	\$95,371	\$116,833
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$69,009</b>	<b>\$88,923</b>	<b>\$95,371</b>	<b>\$116,833</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$69,009</b>	<b>\$88,923</b>	<b>\$95,371</b>	<b>\$116,833</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$3,726	\$3,763	\$20,500	\$96,250
(42160) PROFESSIONAL SERVICES	\$52,894	\$13,694	\$110,520	\$65,500
(42180) TEMP AGENCY SERVICES	\$0	\$533	\$3,000	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$3,663	\$3,744	\$5,700	\$3,700
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$964	\$906	\$4,500	\$6,000
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$61,248</b>	<b>\$22,641</b>	<b>\$144,220</b>	<b>\$171,450</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$1,259	\$1,834	\$3,900	\$3,650
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$1,259</b>	<b>\$1,834</b>	<b>\$3,900</b>	<b>\$3,650</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$4,115	\$1,157	\$3,000	\$4,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$1,812	\$1,696	\$4,200	\$4,200
(42430) CONFERENCES - TRAINING	\$2,193	\$5,987	\$13,300	\$9,795
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$8,119</b>	<b>\$8,839</b>	<b>\$20,500</b>	<b>\$17,995</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$2,583	\$2,003	\$3,500	\$3,500
(43115) OPERATING SUPPLIES	\$3,773	\$5,538	\$7,775	\$10,075
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$6,357</b>	<b>\$7,541</b>	<b>\$11,275</b>	<b>\$13,575</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$76,983</b>	<b>\$40,856</b>	<b>\$179,895</b>	<b>\$206,670</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$0	\$0	\$0	\$70,375
(42485) ISF - INFO TECH	\$68,300	\$49,772	\$60,788	\$94,606

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(42487) ISF - LEGAL SERVICES	\$6,800	\$6,515	\$22,971	\$15,453
E34 INTERNAL SERVICE FEES TOTAL	\$75,100	\$56,287	\$83,759	\$180,434
INTERNAL SERVICE FEES TOTAL	\$75,100	\$56,287	\$83,759	\$180,434
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$4,678	\$5,782	\$11,600	\$6,600
E07 UTILITIES & MAINT TOTAL	\$4,678	\$5,782	\$11,600	\$6,600
UTILITIES TOTAL	\$4,678	\$5,782	\$11,600	\$6,600
MISCELLANEOUS	-\$8,240	-\$12,400	-\$15,000	-\$15,400
TOTAL	\$662,250	\$686,889	\$969,275	\$1,111,753

## Revenues

### 100-50-510 PW Admin Revenues

	2021-22 Actual	2022 - 23 Actual	2023-24 Estimated Actual	2024-25 Adopted Budget
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	\$325,274	\$379,224	\$482,181	\$808,600
TOTAL	\$325,274	\$379,224	\$482,181	\$808,600

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Public Works Director	1.00	1.00	1.00
Public Works Superintendent	0.40	0.30	0.30
Management Analyst	-	-	0.20
Administrative Technician	1.00	1.00	1.20
Administrative Clerk	0.50	0.50	0.50
<b>Total Full Time Equivalents</b>	<b>2.90</b>	<b>2.80</b>	<b>3.20</b>

# Capital Projects Administration

## Expenditures

### 100-50-515 PW Cap Proj Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$369,328	\$399,602	\$478,498	\$571,523
(41120) WAGES - PART TIME	\$3,013	\$55,828	\$65,000	\$65,001
(41140) WAGES - OVERTIME	\$271	\$114	\$2,500	\$0
E01 PERSONNEL - WAGES TOTAL	<b>\$372,612</b>	<b>\$455,544</b>	<b>\$545,998</b>	<b>\$636,524</b>
SALARIES TOTAL	<b>\$372,612</b>	<b>\$455,544</b>	<b>\$545,998</b>	<b>\$636,524</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$46,913	\$76,252	\$76,525	\$102,046
(41230) HEALTH-IN-LIEU	\$4,800	\$3,325	\$5,700	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$11,602	\$14,827	\$16,937	\$19,991
(41260) SOCIAL SECURITY & MEDICARE	\$5,432	\$6,859	\$7,266	\$9,603
(41270) WORKER COMP INSURANCE	\$9,201	\$10,031	\$12,979	\$17,152
(41290) BENEFITS - OTHER	\$1,448	\$2,375	\$1,572	\$1,759
E02 PERSONNEL - BENEFITS TOTAL	<b>\$79,396</b>	<b>\$113,670</b>	<b>\$120,979</b>	<b>\$156,251</b>
BENEFITS TOTAL	<b>\$79,396</b>	<b>\$113,670</b>	<b>\$120,979</b>	<b>\$156,251</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$65,025	\$80,675	\$81,212	\$104,448
E33 RETIREMENT CALPERS TOTAL	<b>\$65,025</b>	<b>\$80,675</b>	<b>\$81,212</b>	<b>\$104,448</b>
RETIREMENT (CALPERS) TOTAL	<b>\$65,025</b>	<b>\$80,675</b>	<b>\$81,212</b>	<b>\$104,448</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$23,273	\$8,918	\$0	\$0
(42160) PROFESSIONAL SERVICES	\$40,344	\$176,274	\$150,000	\$50,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$191	\$15	\$0	\$0
E03 SUPPLIES & SERVICES TOTAL	<b>\$63,808</b>	<b>\$185,207</b>	<b>\$150,000</b>	<b>\$50,000</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$312	\$572	\$1,000	\$1,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	<b>\$312</b>	<b>\$572</b>	<b>\$1,000</b>	<b>\$1,000</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$7,429	\$1,225	\$0	\$3,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$1,085	\$1,332	\$0	\$0
(42430) CONFERENCES - TRAINING	\$1,200	-\$103	\$0	\$0
E05 SERVICES - OTHER TOTAL	<b>\$9,714</b>	<b>\$2,455</b>	<b>\$0</b>	<b>\$3,000</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$89	\$330	\$0	\$0
(43115) OPERATING SUPPLIES	\$549	\$2,178	\$0	\$0
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$638</b>	<b>\$2,508</b>	<b>\$0</b>	<b>\$0</b>
SUPPLIES AND SERVICES TOTAL	<b>\$74,472</b>	<b>\$190,741</b>	<b>\$151,000</b>	<b>\$54,000</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$14,800	\$6,810	\$19,482	\$21,434
(42485) ISF - INFO TECH	\$18,000	\$39,817	\$48,630	\$0
(42487) ISF - LEGAL SERVICES	\$7,000	\$6,858	\$28,723	\$17,660
E34 INTERNAL SERVICE FEES TOTAL	<b>\$39,800</b>	<b>\$53,485</b>	<b>\$96,835</b>	<b>\$39,094</b>
INTERNAL SERVICE FEES TOTAL	<b>\$39,800</b>	<b>\$53,485</b>	<b>\$96,835</b>	<b>\$39,094</b>
TOTAL	<b>\$631,305</b>	<b>\$894,114</b>	<b>\$996,024</b>	<b>\$990,317</b>

# Revenues

## 100-50-515 PW Cap Proj Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>LICENSES AND PERMITS</b>				
R06 OTHER TAXES - PERMITS				
(32440) PERMITS - OVERSIZE / WEIGHT	\$5,454	\$3,858	\$5,500	\$5,500
(32550) PERMITS - ENCROACHMENT	\$42,047	\$50,230	\$8,700	\$8,100
R06 OTHER TAXES - PERMITS TOTAL	<b>\$47,501</b>	<b>\$54,088</b>	<b>\$14,200</b>	<b>\$13,600</b>
LICENSES AND PERMITS TOTAL	<b>\$47,501</b>	<b>\$54,088</b>	<b>\$14,200</b>	<b>\$13,600</b>
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERV - OTHER	\$998	\$0	\$0	\$0
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	<b>\$998</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CHARGES FOR SERVICES TOTAL	<b>\$998</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>MISCELLANEOUS</b>				
	\$0	\$7,464	\$0	\$0
TOTAL	<b>\$48,498</b>	<b>\$61,552</b>	<b>\$14,200</b>	<b>\$13,600</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget	Adopted Budget	Adopted Budget
	FY 2022-23	FY 2023-24	FY 2024-25
Senor Civil Engineer	1.00	1.00	1.00
Engineer II	1.00	1.00	1.00
Civil Engineering Technician II	1.00	1.00	1.00
Engineering Technician	1.00	1.00	1.00
Management Analyst	-	-	0.15
Capital Projects Coordinator	-	-	1.00
<b>Total Full Time Equivalents</b>	<b>4.00</b>	<b>4.00</b>	<b>5.15</b>

# Street Maintenance

## Expenditures

### 100-50-520 PW Streets Maint Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$203,819	\$197,874	\$201,918	\$204,113
(41140) WAGES - OVERTIME	\$2,041	\$2,256	\$3,000	\$3,000
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$205,859</b>	<b>\$200,130</b>	<b>\$204,918</b>	<b>\$207,113</b>
<b>SALARIES TOTAL</b>	<b>\$205,859</b>	<b>\$200,130</b>	<b>\$204,918</b>	<b>\$207,113</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$19,100	\$17,662	\$27,597	\$28,268
(41230) HEALTH-IN-LIEU	\$7,200	\$6,413	\$5,700	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$9,580	\$8,945	\$10,952	\$10,521
(41260) SOCIAL SECURITY & MEDICARE	\$3,231	\$3,114	\$3,169	\$3,195
(41270) WORKER COMP INSURANCE	\$10,601	\$8,200	\$7,191	\$7,249
(41290) BENEFITS - OTHER	\$781	\$845	\$650	\$0
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$50,493</b>	<b>\$45,179</b>	<b>\$55,259</b>	<b>\$54,933</b>
<b>BENEFITS TOTAL</b>	<b>\$50,493</b>	<b>\$45,179</b>	<b>\$55,259</b>	<b>\$54,933</b>
<b>RETIREMENT (CALPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$41,085	\$40,788	\$31,260	\$36,889
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$41,085</b>	<b>\$40,788</b>	<b>\$31,260</b>	<b>\$36,889</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$41,085</b>	<b>\$40,788</b>	<b>\$31,260</b>	<b>\$36,889</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$1,402	\$702	\$1,523	\$11,900
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$7,977	\$5,772	\$12,500	\$88,500
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$9,379</b>	<b>\$6,474</b>	<b>\$14,023</b>	<b>\$100,400</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$108,155	\$107,870	\$182,000	\$80,000
(42315) REIMBURSABLE REPAIRS	\$17,176	\$7,000	\$30,000	\$0
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$125,331</b>	<b>\$114,870</b>	<b>\$212,000</b>	<b>\$80,000</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$2,308	\$1,972	\$4,750	\$2,750
(42430) CONFERENCES - TRAINING	\$3,139	\$3,123	\$6,500	\$8,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$5,447</b>	<b>\$5,095</b>	<b>\$11,250</b>	<b>\$10,750</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$1,145	\$666	\$1,000	\$1,000
(43115) OPERATING SUPPLIES	\$91,799	\$119,685	\$110,100	\$128,150
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$92,944</b>	<b>\$120,351</b>	<b>\$111,100</b>	<b>\$129,150</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$233,100</b>	<b>\$246,790</b>	<b>\$348,373</b>	<b>\$320,300</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$133,600	\$67,580	\$74,058	\$81,493
(42485) ISF - INFO TECH	\$3,600	\$19,909	\$24,315	\$63,071
(42487) ISF - LEGAL SERVICES	\$0	\$4,286	\$17,952	\$11,038
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$137,200</b>	<b>\$91,775</b>	<b>\$116,325</b>	<b>\$155,602</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$137,200</b>	<b>\$91,775</b>	<b>\$116,325</b>	<b>\$155,602</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(43210) UTILITIES - GAS & ELEC	\$106,745	\$100,641	\$111,000	\$119,800
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$1,351	\$1,436	\$1,500	\$1,500
E07 UTILITIES & MAINT TOTAL	<b>\$108,096</b>	<b>\$102,077</b>	<b>\$112,500</b>	<b>\$121,300</b>
UTILITES TOTAL	<b>\$108,096</b>	<b>\$102,077</b>	<b>\$112,500</b>	<b>\$121,300</b>
TOTAL	<b>\$775,834</b>	<b>\$726,738</b>	<b>\$868,635</b>	<b>\$896,137</b>

## Revenues

### 100-50-520 PW Streets Maint Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
INTERGOVERNMENTAL	\$0	\$0	\$26,000	\$0
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36330) INSURANCE REIMBURSEMENTS	\$3,974	\$11,005	\$30,000	\$0
(36390) MISC REVENUES - OTHER	\$0	\$217	\$0	\$0
R15 MISCELLANEOUS TOTAL	<b>\$3,974</b>	<b>\$11,222</b>	<b>\$30,000</b>	<b>\$0</b>
MISCELLANEOUS TOTAL	<b>\$3,974</b>	<b>\$11,222</b>	<b>\$30,000</b>	<b>\$0</b>
TRANSFERS IN - GASOLINE TAX	\$300,000	\$300,000	\$300,000	\$400,000
TOTAL	<b>\$303,974</b>	<b>\$311,222</b>	<b>\$356,000</b>	<b>\$400,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Maintenance Supervisor	0.50	0.50	0.50
Maintenance Worker	2.00	2.00	2.00
<b>Total Full Time Equivalents</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

# Storm Drain

## Expenditures

### 100-50-525 PW Storm Drain Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$202,954	\$197,871	\$201,918	\$204,113
(41120) WAGES - PART TIME	\$0	\$0	\$0	\$47,400
(41140) WAGES - OVERTIME	\$2,040	\$2,256	\$2,100	\$0
E01 PERSONNEL - WAGES TOTAL	<b>\$204,994</b>	<b>\$200,128</b>	<b>\$204,018</b>	<b>\$251,513</b>
SALARIES TOTAL	<b>\$204,994</b>	<b>\$200,128</b>	<b>\$204,018</b>	<b>\$251,513</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$19,100	\$17,662	\$57,597	\$28,268
(41230) HEALTH-IN-LIEU	\$7,000	\$6,413	\$5,700	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$9,429	\$8,944	\$10,952	\$10,521
(41260) SOCIAL SECURITY & MEDICARE	\$3,217	\$3,115	\$3,169	\$3,883
(41270) WORKER COMP INSURANCE	\$13,202	\$8,200	\$7,191	\$12,530
(41290) BENEFITS - OTHER	\$781	\$845	\$650	\$617
E02 PERSONNEL - BENEFITS TOTAL	<b>\$52,727</b>	<b>\$45,178</b>	<b>\$85,259</b>	<b>\$61,519</b>
BENEFITS TOTAL	<b>\$52,727</b>	<b>\$45,178</b>	<b>\$85,259</b>	<b>\$61,519</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$53,688	\$40,787	\$31,260	\$36,889
E33 RETIREMENT CALPERS TOTAL	<b>\$53,688</b>	<b>\$40,787</b>	<b>\$31,260</b>	<b>\$36,889</b>
RETIREMENT (CALPERS) TOTAL	<b>\$53,688</b>	<b>\$40,787</b>	<b>\$31,260</b>	<b>\$36,889</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$650	\$0	\$3,000	\$13,000
(42160) PROFESSIONAL SERVICES	\$48,277	\$84,286	\$130,500	\$130,439
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$0	\$0	\$5,000
E03 SUPPLIES & SERVICES TOTAL	<b>\$48,927</b>	<b>\$84,286</b>	<b>\$133,500</b>	<b>\$148,439</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$4,467	\$5,661	\$10,500	\$33,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	<b>\$4,467</b>	<b>\$5,661</b>	<b>\$10,500</b>	<b>\$33,000</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$323	\$0	\$900	\$3,500
(42430) CONFERENCES - TRAINING	\$0	\$0	\$1,000	\$2,000
(42460) REGULATORY COMPLIANCE PERMITS	\$0	\$0	\$0	\$12,000
E05 SERVICES - OTHER TOTAL	<b>\$323</b>	<b>\$0</b>	<b>\$1,900</b>	<b>\$17,500</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$0	\$500	\$500
(43115) OPERATING SUPPLIES	\$3,467	\$4,482	\$4,500	\$5,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$3,467</b>	<b>\$4,482</b>	<b>\$5,000</b>	<b>\$5,500</b>
SUPPLIES AND SERVICES TOTAL	<b>\$57,184</b>	<b>\$94,429</b>	<b>\$150,900</b>	<b>\$204,439</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$3,600	\$0	\$0	\$0
(42487) ISF - LEGAL SERVICES	\$8,700	\$4,286	\$17,952	\$11,038
E34 INTERNAL SERVICE FEES TOTAL	<b>\$12,300</b>	<b>\$4,286</b>	<b>\$17,952</b>	<b>\$11,038</b>
INTERNAL SERVICE FEES TOTAL	<b>\$12,300</b>	<b>\$4,286</b>	<b>\$17,952</b>	<b>\$11,038</b>
TOTAL	<b>\$380,894</b>	<b>\$384,808</b>	<b>\$489,389</b>	<b>\$565,398</b>

# Revenues

## 100-50-525 Storm Drain Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>FINES, FORFEITURES, AND PENALTIES</b>				
R16 FINES & FORFEITURES				
(36410) FINES AND FORFEITURES	\$500	\$500	\$744	\$0
R16 FINES & FORFEITURES TOTAL	<b>\$500</b>	<b>\$500</b>	<b>\$744</b>	<b>\$0</b>
FINES, FORFEITURES, AND PENALTIES TOTAL	<b>\$500</b>	<b>\$500</b>	<b>\$744</b>	<b>\$0</b>
<b>TRANSFERS IN - OTHER</b>	\$380,394	\$384,308	\$435,000	\$564,100
<b>TOTAL</b>	<b>\$380,894</b>	<b>\$384,808</b>	<b>\$435,744</b>	<b>\$564,100</b>

<b>Division Staffing</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Full Time Equivalent Positions</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
Maintenance Supervisor	0.50	0.50	0.50
Maintenance Worker	2.00	2.00	2.00
<b>Total Full Time Equivalents</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>



# Parks Maintenance

## Expenditures

### 100-50-540 PW Parks Maintenance Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$236,665	\$324,797	\$351,955	\$368,135
(41120) WAGES - PART TIME	\$0	\$0	\$0	\$47,400
(41140) WAGES - OVERTIME	\$17,155	\$12,144	\$20,000	\$10,000
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$253,821</b>	<b>\$336,940</b>	<b>\$371,955</b>	<b>\$425,535</b>
<b>SALARIES TOTAL</b>	<b>\$253,821</b>	<b>\$336,940</b>	<b>\$371,955</b>	<b>\$425,535</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$56,990	\$54,961	\$67,003	\$75,984
(41230) HEALTH-IN-LIEU	\$380	\$4,275	\$4,560	\$4,560
(41240) CAFETERIA PLAN SECTION 125	\$13,599	\$16,424	\$18,001	\$18,461
(41260) SOCIAL SECURITY & MEDICARE	\$3,874	\$5,185	\$5,451	\$6,360
(41270) WORKER COMP INSURANCE	\$44,105	\$32,247	\$41,721	\$48,855
(41290) BENEFITS - OTHER	\$0	\$0	\$302	\$1,445
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$118,948</b>	<b>\$113,092</b>	<b>\$137,038</b>	<b>\$155,665</b>
<b>BENEFITS TOTAL</b>	<b>\$118,948</b>	<b>\$113,092</b>	<b>\$137,038</b>	<b>\$155,665</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$49,440	\$44,954	\$43,527	\$52,208
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$49,440</b>	<b>\$44,954</b>	<b>\$43,527</b>	<b>\$52,208</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$49,440</b>	<b>\$44,954</b>	<b>\$43,527</b>	<b>\$52,208</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$1,602	\$0	\$54,000	\$35,900
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$32,557	\$28,571	\$191,700	\$270,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$26	\$0	\$500	\$500
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$34,185</b>	<b>\$28,571</b>	<b>\$246,200</b>	<b>\$306,400</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$129,101	\$137,423	\$285,000	\$130,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$129,101</b>	<b>\$137,423</b>	<b>\$285,000</b>	<b>\$130,000</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$868	\$1,927	\$4,400	\$7,000
(42430) CONFERENCES - TRAINING	\$3,887	\$5,042	\$17,300	\$19,300
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$4,754</b>	<b>\$6,969</b>	<b>\$21,700</b>	<b>\$26,300</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$752	\$1,317	\$1,000	\$1,000
(43115) OPERATING SUPPLIES	\$35,916	\$62,093	\$101,650	\$121,500
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$36,668</b>	<b>\$63,411</b>	<b>\$102,650</b>	<b>\$122,500</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$204,708</b>	<b>\$236,374</b>	<b>\$655,550</b>	<b>\$585,200</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$163,300	\$91,431	\$63,949	\$0
(42485) ISF - INFO TECH	\$3,600	\$39,817	\$48,630	\$0
(42487) ISF - LEGAL SERVICES	\$12,500	\$9,259	\$30,885	\$20,309
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$179,400</b>	<b>\$140,507</b>	<b>\$143,464</b>	<b>\$20,309</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$179,400</b>	<b>\$140,507</b>	<b>\$143,464</b>	<b>\$20,309</b>

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>UTILITES</b>				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$15,868	\$8,933	\$18,000	\$18,000
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$2,163	\$3,459	\$2,300	\$3,500
(43230) UTILITIES - WATER	\$199,496	\$186,889	\$230,000	\$176,900
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$217,527</b>	<b>\$199,281</b>	<b>\$250,300</b>	<b>\$198,400</b>
<b>UTILITES TOTAL</b>	<b>\$217,527</b>	<b>\$199,281</b>	<b>\$250,300</b>	<b>\$198,400</b>
<b>CAPITAL OUTLAY</b>				
E11 CAPITAL OUTLAY				
(46120) VEHICLES	\$98,922	\$0	\$0	\$0
(46130) MAJOR EQUIPMENT	\$0	\$12,806	\$0	\$25,000
<b>E11 CAPITAL OUTLAY TOTAL</b>	<b>\$98,922</b>	<b>\$12,806</b>	<b>\$0</b>	<b>\$25,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$98,922</b>	<b>\$12,806</b>	<b>\$0</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$1,122,766</b>	<b>\$1,083,955</b>	<b>\$1,601,834</b>	<b>\$1,462,317</b>

<b>Division Staffing</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Full Time Equivalent Positions</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
Public Works Superintendent	0.20	0.20	0.20
Maintenance Supervisor	0.90	0.50	0.50
Senior Maintenance Worker	1.00	0.80	0.80
Maintenance Worker	3.60	2.80	2.80
<b>Total Full Time Equivalents</b>	<b>5.70</b>	<b>4.30</b>	<b>4.30</b>

# Solid Waste

## Expenditures

### 100-50-545 PW Solid Waste Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$9,854	\$37,727	\$0	\$5,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$0	\$0	\$25,000
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$9,854</b>	<b>\$37,727</b>	<b>\$0</b>	<b>\$30,000</b>
E05 SERVICES - OTHER	\$0	\$0	\$0	\$4,500
E06 SUPPLIES - GENERAL SUPPLIES	\$0	\$7,020	\$0	\$0
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$9,854</b>	<b>\$44,747</b>	<b>\$0</b>	<b>\$34,500</b>
<b>TOTAL</b>	<b>\$9,854</b>	<b>\$44,747</b>	<b>\$0</b>	<b>\$34,500</b>

## Revenues

### 100-50-545 PW Solid Waste Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - OTHER</b>				
R19 INTER-FUND TRANSFERS IN				
(37290) TRANSFER IN FROM OTHER FUNDS	\$0	\$30,346	\$0	\$0
<b>R19 INTER-FUND TRANSFERS IN TOTAL</b>	<b>\$0</b>	<b>\$30,346</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS IN - OTHER TOTAL</b>	<b>\$0</b>	<b>\$30,346</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$30,346</b>	<b>\$0</b>	<b>\$0</b>

# City Engineer

## Expenditures

### 100-50-650 PW City Engineer Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$125,006	\$130,236	\$146,123	\$155,889
(41140) WAGES - OVERTIME	\$667	\$758	\$0	\$0
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$125,673</b>	<b>\$130,994</b>	<b>\$146,123</b>	<b>\$155,889</b>
<b>SALARIES TOTAL</b>	<b>\$125,673</b>	<b>\$130,994</b>	<b>\$146,123</b>	<b>\$155,889</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$24,921	\$24,862	\$25,508	\$29,399
(41240) CAFETERIA PLAN SECTION 125	\$4,018	\$3,911	\$4,616	\$4,730
(41260) SOCIAL SECURITY & MEDICARE	\$1,879	\$1,954	\$2,186	\$2,329
(41270) WORKER COMP INSURANCE	\$3,300	\$2,708	\$3,904	\$4,161
(41290) BENEFITS - OTHER	\$0	\$0	\$1,461	\$1,517
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$34,119</b>	<b>\$33,436</b>	<b>\$37,675</b>	<b>\$42,136</b>
<b>BENEFITS TOTAL</b>	<b>\$34,119</b>	<b>\$33,436</b>	<b>\$37,675</b>	<b>\$42,136</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$17,165	\$16,542	\$11,690	\$12,408
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$17,165</b>	<b>\$16,542</b>	<b>\$11,690</b>	<b>\$12,408</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$17,165</b>	<b>\$16,542</b>	<b>\$11,690</b>	<b>\$12,408</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$6,800	\$28,121	\$75,000	\$50,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$244	\$288	\$300	\$300
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$7,044</b>	<b>\$28,409</b>	<b>\$75,300</b>	<b>\$50,300</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$0	\$143	\$180	\$200
(42430) CONFERENCES - TRAINING	\$0	\$665	\$1,800	\$2,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$0</b>	<b>\$809</b>	<b>\$1,980</b>	<b>\$2,200</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43115) OPERATING SUPPLIES	\$230	\$700	\$800	\$1,000
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$230</b>	<b>\$700</b>	<b>\$800</b>	<b>\$1,000</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$7,274</b>	<b>\$29,917</b>	<b>\$78,080</b>	<b>\$53,500</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42485) ISF - INFO TECH	\$39,500	\$9,954	\$12,158	\$157,677
(42487) ISF - LEGAL SERVICES	\$3,500	\$1,715	\$7,180	\$4,415
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$43,000</b>	<b>\$11,669</b>	<b>\$19,338</b>	<b>\$162,092</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$43,000</b>	<b>\$11,669</b>	<b>\$19,338</b>	<b>\$162,092</b>
<b>TOTAL</b>	<b>\$227,232</b>	<b>\$222,558</b>	<b>\$292,906</b>	<b>\$426,025</b>

# Revenues

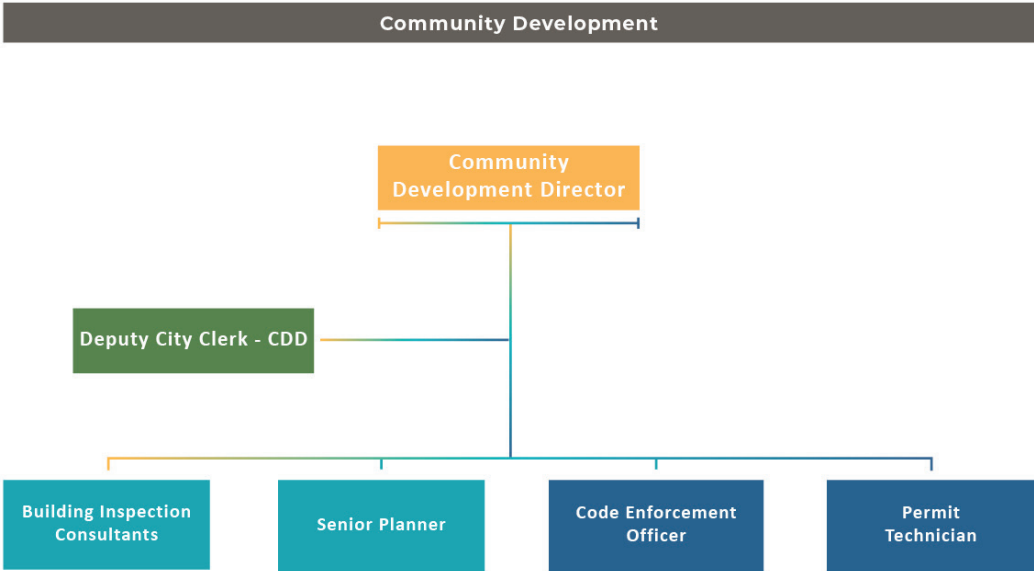
## 100-50-650 City Engineer Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>LICENSES AND PERMITS</b>				
R06 OTHER TAXES - PERMITS				
(32330) PERMITS - GRADING	\$21,803	\$7,974	\$10,000	\$10,200
R06 OTHER TAXES - PERMITS TOTAL	\$21,803	\$7,974	\$10,000	\$10,200
LICENSES AND PERMITS TOTAL	\$21,803	\$7,974	\$10,000	\$10,200
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$5,652	\$3,780	\$5,000	\$0
R15 MISCELLANEOUS TOTAL	\$5,652	\$3,780	\$5,000	\$0
MISCELLANEOUS TOTAL	\$5,652	\$3,780	\$5,000	\$0
TOTAL	\$27,455	\$11,754	\$15,000	\$10,200

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Senior Civil Engineer	-	1.00	1.00
Engineer III	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Community Development

## 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

## FY2024-2025 Highlights

### Planning Division

- Processed 30 Discretionary Planning applications
- Presented the Paoli/Watson Ranch Annexation Project to the City Council
- Update the Public Hearing Notice requirement ordinance to the City Council
- Presented the Watson Ranch Specific Plan Update to the City Council
- Presented the Accessory Dwelling Unit Ordinance Update and Housing Element Municipal Code updates to the City Council
- Completed the Vehicle Miles Travelled (VMT) Policy
- Presented the Napa River Ecology Center to the Planning Commission
- Presented the Napa Junction Solar Farm to the Planning Commission
- Presented the Watson Ranch Promontory Single Family neighborhood subdivision and Design Permit to the Planning Commission and subdivision to the City Council
- Presented the Watson Ranch Ruins Hotel and Condominium subdivision to the City Council
- Presented the Watson Ranch Lot 8 subdivision to the City Council
- Presented the Chicken Guy restaurant to the Planning Commission.
- Actively participated in the Napa County Airport Land Use Compatibility Plan update

### Building Division

- Issued construction permits for the following major projects:
  - Oat Hill Domaine apartments
  - Chicken Guy restaurant
- Completed final inspection for the following projects:
  - Napa Cove affordable housing project in the Broadway District Specific Plan
  - PG&E Regional Center
  - Lemos Pointe affordable housing construction permits
  - Artisan and Harvest residential neighborhoods in Watson Ranch
- Finaled 768 building permits with a nearly \$52 million construction valuation in the past 12 months
- Opened 220 Code Enforcement cases in the past 12 months. Resolved 200 cases.

### Housing Division

- Continue to support affordable housing programs in partnership with the Housing Authority for the City of Napa.
- Completed year two 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 2024-2025 Goals

- Implement programs in the 6<sup>th</sup> Cycle Housing Element
- Present the Paoli/Watson Annexation to Napa County Local Agency Formation Commission
- Present the Technical Comprehensive General Plan update to the City Council
- Implement the Housing Element with further Municipal Code Updates and complete adopted Implementation Programs
- Pursue a Prohousing Designation by the State Department of Housing and Community Development
- Update permit processing software from Trakit to as user-friendly on-line system
- 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 partnership with the Napa Sonoma ADU Center
- Continue Code Enforcement activities

## Key Performance Indicators

Public Safety – Ensure American Canyon remains a safe community			
	2020-2021	2021-2022	2022-23
Number of Code Enforcement cases opened	146	166	239
Number of Code Enforcement cases closed with voluntary compliance	142	155	160
Number of Code Enforcement cases closed with enforcement required	44	6	14

Economic Development and Vitality – Attract and expand diverse business and employment opportunities			
	2020-2021	2021-2022	2022-23
Number of business development inquiries	24	42	40
Number of permits issued	592	521	888
Total permit valuation issued	\$64 million	\$39 million	\$52 million
Total permit valuation of building permits finalized	\$ 10,110,000	\$ 61,791,179	\$ 91,724,507
Number of dwelling units finalized	1	161	54
Average number of days for first project/plan review	22	19	22



## Summary

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	707,724	1,134,716	1,319,923	1,370,600
▸ LICENSES AND PERMITS	436,499	742,989	866,579	917,200
▸ FINES, FORFEITURES, AND PENALTIES	8,492	5,268	8,000	6,000
▸ CHARGES FOR SERVICES	198,857	288,991	329,944	350,000
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	0	26,404	26,400	26,400
▸ MISCELLANEOUS	63,877	71,063	89,000	71,000
▾ EXPENSES	1,274,197	2,386,168	2,182,603	2,568,819
▸ SALARIES	547,231	602,703	670,429	696,519
▸ BENEFITS	118,291	123,838	130,107	144,892
▸ RETIREMENT (CalPERS)	98,020	92,929	85,523	99,180
▸ SUPPLIES AND SERVICES	417,841	1,434,782	1,110,957	1,471,500
▸ INTERNAL SERVICE FEES	92,000	131,212	184,587	155,728
▸ UTILITIES	814	703	1,000	1,000
Revenues Less Expenses	-566,473	-1,251,452	-862,680	-1,198,219

## Expenditures

### CD Expenditures by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(610) PLANNING	\$447,092	\$1,034,163	\$685,780	\$609,703
(630) HOUSING SERVICES	\$27,738	\$170,288	\$177,727	\$247,076
(640) BUILDING & SAFETY	\$791,447	\$1,181,717	\$1,319,096	\$1,712,040
(660) DEV PROJ ENGINEERING	\$868,802	\$1,108,932	\$1,204,024	\$1,038,500
TOTAL	<b>\$2,135,079</b>	<b>\$3,495,099</b>	<b>\$3,386,627</b>	<b>\$3,607,319</b>

## Revenues

### CD Revenues by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(610) PLANNING	\$46,095	\$39,792	\$36,320	\$40,600
(630) HOUSING SERVICES	\$0	\$26,404	\$26,400	\$26,400
(640) BUILDING & SAFETY	\$660,730	\$1,068,519	\$1,257,203	\$1,303,600
(660) DEV PROJ ENGINEERING	\$900	\$0	\$0	\$0
TOTAL	<b>\$707,724</b>	<b>\$1,134,716</b>	<b>\$1,319,923</b>	<b>\$1,370,600</b>

## Authorized Personnel

<b>Community Development Staffing by Function</b>	<b>Authorized Personnel FY 22-23</b>	<b>Authorized Personnel FY 23-24</b>	<b>Authorized Personnel FY 24-25</b>
Planning	2.20	2.20	1.90
Housing Services	0.10	0.10	0.30
Building & Safety	2.70	2.70	2.80
<b>Community Development Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# Planning

## Expenditures

### 100-60-610 CD Planning Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$279,682	\$304,495	\$332,522	\$295,378
(41120) WAGES - PART TIME	\$6,816	\$10,158	\$20,904	\$21,103
(41140) WAGES - OVERTIME	\$4,567	\$3,257	\$3,000	\$0
(41150) WAGES - MISCELLANEOUS	\$4,725	\$4,620	\$2,730	\$0
(41160) ALLOWANCES	\$3,170	\$3,360	\$3,360	\$2,880
E01 PERSONNEL - WAGES TOTAL	<b>\$298,959</b>	<b>\$325,890</b>	<b>\$362,516</b>	<b>\$319,361</b>
SALARIES TOTAL	<b>\$298,959</b>	<b>\$325,890</b>	<b>\$362,516</b>	<b>\$319,361</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$28,880	\$29,835	\$30,610	\$35,278
(41230) HEALTH-IN-LIEU	\$4,800	\$5,700	\$5,700	\$3,990
(41240) CAFETERIA PLAN SECTION 125	\$8,897	\$9,554	\$10,179	\$9,232
(41260) SOCIAL SECURITY & MEDICARE	\$4,468	\$4,871	\$5,404	\$4,823
(41270) WORKER COMP INSURANCE	\$4,401	\$4,313	\$5,241	\$4,598
(41290) BENEFITS - OTHER	\$2,810	\$3,694	\$4,287	\$4,796
E02 PERSONNEL - BENEFITS TOTAL	<b>\$54,256</b>	<b>\$57,966</b>	<b>\$61,421</b>	<b>\$62,717</b>
BENEFITS TOTAL	<b>\$54,256</b>	<b>\$57,966</b>	<b>\$61,421</b>	<b>\$62,717</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$46,388	\$52,720	\$51,265	\$51,360
E33 RETIREMENT CALPERS TOTAL	<b>\$46,388</b>	<b>\$52,720</b>	<b>\$51,265</b>	<b>\$51,360</b>
RETIREMENT (CALPERS) TOTAL	<b>\$46,388</b>	<b>\$52,720</b>	<b>\$51,265</b>	<b>\$51,360</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$821	\$316	\$893	\$0
(42160) PROFESSIONAL SERVICES	\$0	\$498,953	\$92,857	\$23,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$41	\$500	\$500
E03 SUPPLIES & SERVICES TOTAL	<b>\$821</b>	<b>\$499,310</b>	<b>\$94,250</b>	<b>\$23,500</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$6,129	\$6,888	\$4,000	\$4,000
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$1,813	\$1,865	\$2,385	\$2,385
(42430) CONFERENCES - TRAINING	\$2,081	\$11,174	\$6,750	\$6,750
E05 SERVICES - OTHER TOTAL	<b>\$10,022</b>	<b>\$19,927</b>	<b>\$13,135</b>	<b>\$13,135</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$1,386	\$2,060	\$1,500	\$1,500
(43115) OPERATING SUPPLIES	\$959	\$2,409	\$800	\$3,600
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$2,345</b>	<b>\$4,469</b>	<b>\$2,300</b>	<b>\$5,100</b>
SUPPLIES AND SERVICES TOTAL	<b>\$13,189</b>	<b>\$523,706</b>	<b>\$109,685</b>	<b>\$41,735</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
E34 INTERNAL SERVICE FEES	\$34,300	\$73,881	\$100,893	\$134,530
INTERNAL SERVICE FEES TOTAL	<b>\$34,300</b>	<b>\$73,881</b>	<b>\$100,893</b>	<b>\$134,530</b>
TOTAL	<b>\$447,092</b>	<b>\$1,034,163</b>	<b>\$685,780</b>	<b>\$609,703</b>

# Revenues

## 100-60-610 CD Planning Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>LICENSES AND PERMITS</b>				
R06 OTHER TAXES - PERMITS				
(32120) PERMITS - HOME OCC	\$3,540	\$5,657	\$4,000	\$6,000
(32220) PERMITS - PLANNING	\$4,505	\$2,334	\$3,600	\$3,600
R06 OTHER TAXES - PERMITS TOTAL	<b>\$8,045</b>	<b>\$7,991</b>	<b>\$7,600</b>	<b>\$9,600</b>
LICENSES AND PERMITS TOTAL	<b>\$8,045</b>	<b>\$7,991</b>	<b>\$7,600</b>	<b>\$9,600</b>
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35110) PLAN & MAP CHECK	\$13,573	\$29,103	\$17,000	\$20,000
(35111) PLAN CHECK HRLY	\$0	\$180	\$720	\$0
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	<b>\$13,573</b>	<b>\$29,283</b>	<b>\$17,720</b>	<b>\$20,000</b>
CHARGES FOR SERVICES TOTAL	<b>\$13,573</b>	<b>\$29,283</b>	<b>\$17,720</b>	<b>\$20,000</b>
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$24,477	\$2,519	\$11,000	\$11,000
R15 MISCELLANEOUS TOTAL	<b>\$24,477</b>	<b>\$2,519</b>	<b>\$11,000</b>	<b>\$11,000</b>
MISCELLANEOUS TOTAL	<b>\$24,477</b>	<b>\$2,519</b>	<b>\$11,000</b>	<b>\$11,000</b>
TOTAL	<b>\$46,095</b>	<b>\$39,792</b>	<b>\$36,320</b>	<b>\$40,600</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget	Adopted Budget	Adopted Budget
	FY 2022-23	FY 2023-24	FY 2024-25
Community Development Director	0.70	0.70	0.60
Senior Planner	-	-	0.70
Associate Planner	1.00	1.00	-
Deputy City Clerk	-	-	0.60
Administrative Technician	0.50	0.50	-
<b>Total Full Time Equivalents</b>	<b>2.20</b>	<b>2.20</b>	<b>1.90</b>

# Housing Services

## Expenditures

100-60-630 CD Housing Svcs Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
WAGES - FULL TIME	\$19,140	\$20,094	\$22,395	\$46,901
ALLOWANCES	\$453	\$480	\$480	\$480
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$19,593</b>	<b>\$20,574</b>	<b>\$22,875</b>	<b>\$47,381</b>
<b>SALARIES TOTAL</b>	<b>\$19,593</b>	<b>\$20,574</b>	<b>\$22,875</b>	<b>\$47,381</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
HEALTH INSURANCE	\$2,346	\$2,486	\$2,551	\$5,880
HEALTH-IN-LIEU	\$0	\$0	\$0	\$570
CAFETERIA PLAN SECTION 125	\$453	\$477	\$501	\$1,460
SOCIAL SECURITY & MEDICARE	\$291	\$305	\$339	\$717
WORKER COMP INSURANCE	\$600	\$439	\$605	\$738
BENEFITS - OTHER	\$374	\$384	\$428	\$768
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$4,065</b>	<b>\$4,091</b>	<b>\$4,424</b>	<b>\$10,133</b>
<b>BENEFITS TOTAL</b>	<b>\$4,065</b>	<b>\$4,091</b>	<b>\$4,424</b>	<b>\$10,133</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
PERS RETIREMENT	\$3,881	\$4,524	\$5,114	\$8,147
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$3,881</b>	<b>\$4,524</b>	<b>\$5,114</b>	<b>\$8,147</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$3,881</b>	<b>\$4,524</b>	<b>\$5,114</b>	<b>\$8,147</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
PROFESSIONAL SERVICES	\$0	\$138,150	\$144,600	\$180,090
MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$2,779	\$0	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$0</b>	<b>\$140,929</b>	<b>\$144,600</b>	<b>\$180,090</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$140,929</b>	<b>\$144,600</b>	<b>\$180,090</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
ISF - LEGAL SERVICES	\$200	\$171	\$714	\$1,325
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$200</b>	<b>\$171</b>	<b>\$714</b>	<b>\$1,325</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$200</b>	<b>\$171</b>	<b>\$714</b>	<b>\$1,325</b>
<b>TOTAL</b>	<b>\$27,738</b>	<b>\$170,288</b>	<b>\$177,727</b>	<b>\$247,076</b>

# Revenues

## 100-60-630 CD Housing Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R14 INVESTMENT EARNINGS/RENTS				
(36290) RENTALS / LEASES - OTHER	\$0	\$26,404	\$26,400	\$26,400
<b>R14 INVESTMENT EARNINGS/RENTS TOTAL</b>	<b>\$0</b>	<b>\$26,404</b>	<b>\$26,400</b>	<b>\$26,400</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>\$0</b>	<b>\$26,404</b>	<b>\$26,400</b>	<b>\$26,400</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$26,404</b>	<b>\$26,400</b>	<b>\$26,400</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Community Development Director	0.10	0.10	0.10
Senior Planner	-	-	0.10
Deputy City Clerk	-	-	0.10
<b>Total Full Time Equivalentents</b>	<b>0.10</b>	<b>0.10</b>	<b>0.30</b>

# Building & Safety

## Expenditures

### 100-60-630 CD Building & Safety Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$217,622	\$243,667	\$261,174	\$309,424
(41120) WAGES - PART TIME	\$6,816	\$8,355	\$20,904	\$16,913
(41140) WAGES - OVERTIME	\$3,335	\$3,256	\$2,000	\$2,000
(41160) ALLOWANCES	\$906	\$960	\$960	\$1,440
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$228,679</b>	<b>\$256,239</b>	<b>\$285,038</b>	<b>\$329,777</b>
<b>SALARIES TOTAL</b>	<b>\$228,679</b>	<b>\$256,239</b>	<b>\$285,038</b>	<b>\$329,777</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$38,124	\$36,528	\$37,478	\$40,253
(41230) HEALTH-IN-LIEU	\$3,600	\$5,700	\$5,700	\$6,840
(41240) CAFETERIA PLAN SECTION 125	\$9,889	\$10,733	\$11,270	\$12,323
(41260) SOCIAL SECURITY & MEDICARE	\$3,519	\$3,945	\$4,350	\$5,031
(41270) WORKER COMP INSURANCE	\$3,900	\$4,016	\$4,608	\$5,425
(41290) BENEFITS - OTHER	\$938	\$858	\$856	\$2,170
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$59,971</b>	<b>\$61,781</b>	<b>\$64,262</b>	<b>\$72,042</b>
<b>BENEFITS TOTAL</b>	<b>\$59,971</b>	<b>\$61,781</b>	<b>\$64,262</b>	<b>\$72,042</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$47,751	\$35,686	\$29,144	\$39,673
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$47,751</b>	<b>\$35,686</b>	<b>\$29,144</b>	<b>\$39,673</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$47,751</b>	<b>\$35,686</b>	<b>\$29,144</b>	<b>\$39,673</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$10,358	\$0	\$1,097	\$159,050
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$383,629	\$754,462	\$850,000	\$1,084,000
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$7,720	\$0	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$393,987</b>	<b>\$762,182</b>	<b>\$851,097</b>	<b>\$1,243,050</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$0	\$88	\$500	\$500
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$0</b>	<b>\$88</b>	<b>\$500</b>	<b>\$500</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$0	\$335	\$300	\$300
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$388	\$885	\$500	\$350
(42430) CONFERENCES - TRAINING	\$340	\$1,406	\$2,075	\$3,575
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$728</b>	<b>\$2,626</b>	<b>\$2,875</b>	<b>\$4,225</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$122	\$1,637	\$1,000	\$1,000
(43115) OPERATING SUPPLIES	\$1,895	\$3,616	\$1,200	\$900
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$2,018</b>	<b>\$5,252</b>	<b>\$2,200</b>	<b>\$1,900</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$396,733</b>	<b>\$770,148</b>	<b>\$856,672</b>	<b>\$1,249,675</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$7,400	\$2,330	\$2,812	\$3,096
(42485) ISF - INFO TECH	\$43,100	\$49,772	\$60,788	\$0
(42487) ISF - LEGAL SERVICES	\$7,000	\$5,058	\$19,380	\$16,777
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$57,500</b>	<b>\$57,160</b>	<b>\$82,980</b>	<b>\$19,873</b>

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
INTERNAL SERVICE FEES TOTAL	\$57,500	\$57,160	\$82,980	\$19,873
<b>UTILITES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$814	\$703	\$1,000	\$1,000
E07 UTILITIES & MAINT TOTAL	\$814	\$703	\$1,000	\$1,000
UTILITES TOTAL	\$814	\$703	\$1,000	\$1,000
TOTAL	\$791,447	\$1,181,717	\$1,319,096	\$1,712,040

## Revenues

### 100-60-640 CD Building & Safety Revenues

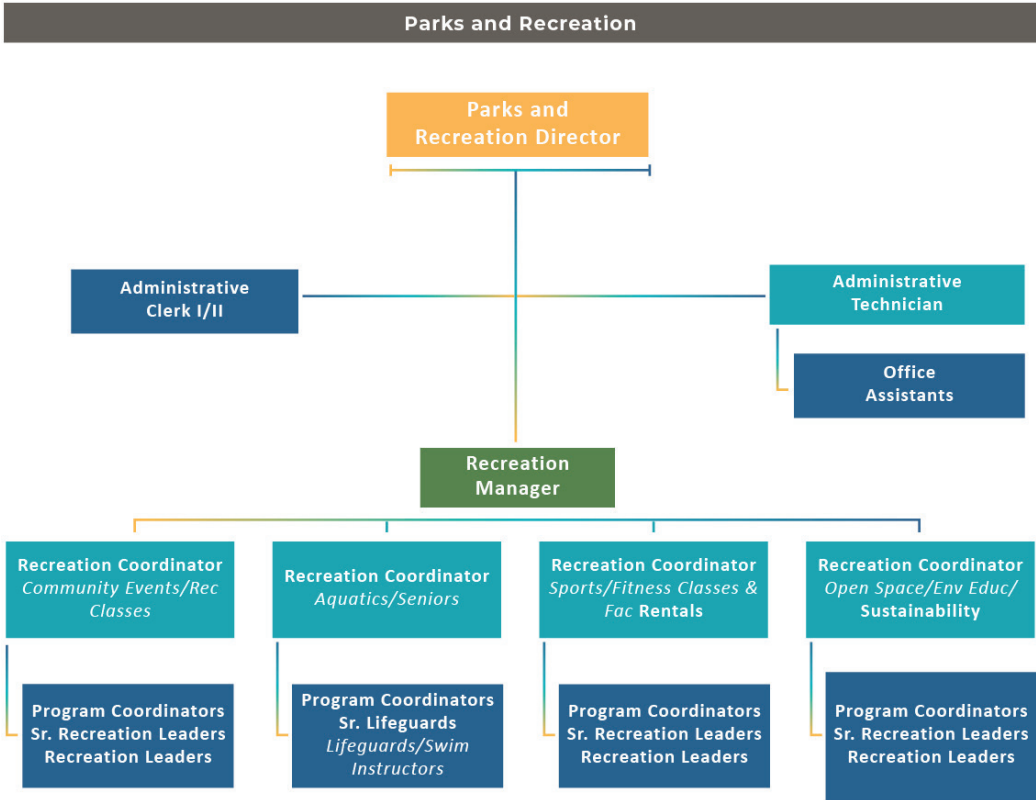
	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>LICENSES AND PERMITS</b>				
R06 OTHER TAXES - PERMITS				
(32111) PERMITS - BUILDING HRLY	\$0	\$1,623	\$8,379	\$12,000
(32110) PERMITS - BUILDING	\$427,955	\$732,939	\$850,000	\$895,000
(32660) PERMITS - DISCRETIONARY	\$498	\$437	\$600	\$600
R06 OTHER TAXES - PERMITS TOTAL	\$428,454	\$734,998	\$858,979	\$907,600
LICENSES AND PERMITS TOTAL	\$428,454	\$734,998	\$858,979	\$907,600
<b>FINES, FORFEITURES, AND PENALTIES</b>				
R16 FINES & FORFEITURES				
(36410) FINES AND FORFEITURES	\$8,492	\$5,268	\$8,000	\$6,000
R16 FINES & FORFEITURES TOTAL	\$8,492	\$5,268	\$8,000	\$6,000
FINES, FORFEITURES, AND PENALTIES TOTAL	\$8,492	\$5,268	\$8,000	\$6,000
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35110) PLAN & MAP CHECK	\$184,384	\$259,152	\$310,000	\$325,000
(35111) PLAN CHECK HRLY	\$0	\$556	\$2,224	\$5,000
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$184,384	\$259,708	\$312,224	\$330,000
CHARGES FOR SERVICES TOTAL	\$184,384	\$259,708	\$312,224	\$330,000
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$39,400	\$68,545	\$78,000	\$60,000
R15 MISCELLANEOUS TOTAL	\$39,400	\$68,545	\$78,000	\$60,000
MISCELLANEOUS TOTAL	\$39,400	\$68,545	\$78,000	\$60,000
TOTAL	\$660,730	\$1,068,519	\$1,257,203	\$1,303,600

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Community Development Director	0.20	0.20	0.30
Senior Planner	-	-	0.20
Code Enforcement Officer	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Deputy City Clerk	-	-	0.30
Administrative Technician	0.50	0.50	-
<b>Total Full Time Equivalents</b>	<b>2.70</b>	<b>2.70</b>	<b>2.80</b>



# Parks & Recreation

## Organization Chart



### Department Description

The Parks and Recreation Department proudly serves the American Canyon community through a system of parks, open spaces 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 to our multigenerational and diverse community, protecting and preserving our natural resources and wildlife habitats, being good stewards of our open spaces, and providing a sense of place where everyone feels like they belong. We desire to inspire fun, foster community partnerships and relationships, and provide dynamic, engaging, and fun recreational experiences.

## **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 2023-2024 Highlights**

- From FY2022/23 to FY2023/24 - we increased our program registration by 3900 participants.
- Through our Learn to Swim Program, we taught 1900 individuals how to be safe, in and around the water.
- We served over 265 American Canyon residents with their outdoor group picnic reservations at Shenandoah Park, Silver Oak Park, Community Park I, Gadwall Park, Via Bellagio Park, Linwood Park, and Veterans Memorial Park, and processed 43 facility rentals for a variety of celebrations and parties.
- Through our Volunteer Program, we worked alongside 187 volunteers, equating to 837 volunteer hours.
- For our Youth Sports Organizations, we provided 4700 hours of free rentals at our parks and facilities to use for team practices and games.
- We work with 21 different American Canyon nonprofit organizations and community partners. This year, we allocated over 600 staff hours and free park and facility space to host 35 community events and programs that were sponsored by our partners and nonprofits.
- In collaboration with our Public Works Department, we opened Northampton Park in August 2023 - the first all-access, universal play experience in Napa County. Additionally, we completed the playground equipment upgrades at Via Bellagio and Linwood Parks. In April 2024, we successfully relocated and upgraded our state-of-the-art Skate Park at Veterans Memorial Park. Demonstrating our dedication to accessibility and inclusivity, we completed the playground surface update at Via Bellagio Park in early 2024 and finished the Adult Activity Center's floor upgrades in May 2024.
- In September we demonstrated our dedication to being good land stewards and strengthened our conservation efforts by participating in the annual Coastal Cleanup Day which is in partnership with the California Coastal Commission. In November we partnered with the Bay Area Ridge Trail and made significant trail improvements in Newell Open Space Preserve.
- We continue to acknowledge our patriotic commitment within our community by recognizing and appreciating the contribution of our Veterans through our annual Veterans Day Ceremony and pay tribute to those who have made the ultimate sacrifice with our Memorial Day Ceremony.
- We continue to celebrate our community's cultural and ethnic diversity, where we joined together to celebrate through our Holi Festival, AC Pride, the 2nd annual Juneteenth Event, the 4th of July Festival, and Magic of the Season Event.

## FY 2024-25 Goals

- Expand recreational programming that meet the needs of our diverse and multigenerational community.
- Continue to support American Canyon nonprofit organizations and community partners with their program and community events.
- Complete identified Capital Improvement Program Projects pertaining to Parks and Recreation.
- Focus on bringing back a robust open space program including programs and classes, volunteer opportunities, educating our community about preserving and protecting sensitive habitats and environments, educating our community on how to be good land stewards, and teaching our community about forest land, ecosystems, and agriculture.
- Expand our seasonal Recreational Activity Guide to Fall and Winter/Spring productions.
- Introduce a Parade procedure for community events that include parades, and a Nonprofit Community Event process designed to support our nonprofits in organizing community events, provide detailed guidelines for assistance, and meet specific requirements related to the event.

## Key Performance Indicators

Outdoors and Recreation – Expand opportunities for use of outdoor recreation and an active and healthy lifestyle			
	2020-2021	2021-2022	2022-23
Event participation – participants at 4 <sup>th</sup> of July and Magic of the Season	-	6,200	7,200
Number of enrollees in Senior, Children, Kids/Youth, Adult Recreation programs	463	3,802	9,001
Number of co-sponsored community events per year *City hosted events only	-	1	35
Number of reservations by park site	20	317	268
Number of Recreation Scholarships awarded	9	40	40
Park Maintenance Costs by facility per year	\$ 1,236,286	\$ 1,122,766	\$ 1,083,955
Parks CIP Costs/Investments	\$ -	\$ 62,932	\$ 316,755
Trail system miles & miles maintained	16	16	16

## Summary

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	277,931	367,175	508,449	507,828
▶ CHARGES FOR SERVICES	238,019	305,386	404,010	385,420
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	21,992	48,324	97,329	80,529
▶ MISCELLANEOUS	17,920	13,466	7,110	41,879
▼ EXPENSES	1,693,401	2,016,169	2,507,433	2,993,286
▶ SALARIES	813,651	961,457	1,275,382	1,507,389
▶ BENEFITS	212,419	278,385	297,538	328,116
▶ RETIREMENT (CalPERS)	89,694	102,902	89,494	108,732
▶ SUPPLIES AND SERVICES	299,310	371,852	490,414	575,630
▶ INTERNAL SERVICE FEES	267,925	264,649	334,905	448,619
▶ UTILITIES	10,403	19,823	19,700	24,800
▶ CAPITAL OUTLAY	0	17,102	0	0
Revenues Less Expenses	-1,415,471	-1,648,994	-1,998,983	-2,485,458

# Expenditures

## PR Expenditures by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(725) SPORTS/FITNESS PROGRAMS	\$0	\$0	\$175,961	\$271,947
(740) ADULT ACTIVITIES CENTER	\$124,257	\$97,721	\$109,689	\$224,126
(770) FACILITY RENTALS	\$19,723	\$77,344	\$141,553	\$187,905
(790) COMMUNITY EVENTS	\$0	\$114,990	\$98,900	\$213,673
(710) PARKS & REC ADMIN	\$550,326	\$542,295	\$655,539	\$1,063,320
(720) RECREATION PROGRAMS	\$602,471	\$691,085	\$617,137	\$135,296
(730) AQUATICS PROGRAMS	\$396,624	\$435,861	\$592,632	\$705,956
(780) OPEN SPACE	\$0	\$56,874	\$116,022	\$191,063
<b>TOTAL</b>	<b>\$1,693,401</b>	<b>\$2,016,169</b>	<b>\$2,507,433</b>	<b>\$2,993,286</b>

# Revenues

## PR Revenues by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(725) SPORTS/FITNESS PROGRAMS	\$0	\$0	\$153,996	\$144,330
(740) ADULT ACTIVITIES CENTER	-\$403	\$5,784	\$10,270	\$7,121
(770) FACILITY RENTALS	\$15,811	\$35,371	\$91,329	\$72,729
(790) COMMUNITY EVENTS	\$0	\$382	\$19,700	\$13,700
(710) PARKS & REC ADMIN	\$5,051	\$8,860	\$15,500	\$20,000
(720) RECREATION PROGRAMS	\$117,410	\$162,808	\$61,454	\$52,750
(730) AQUATICS PROGRAMS	\$140,062	\$141,320	\$151,700	\$179,602
(780) OPEN SPACE	\$0	\$12,650	\$4,500	\$17,596
<b>TOTAL</b>	<b>\$277,931</b>	<b>\$367,175</b>	<b>\$508,449</b>	<b>\$507,828</b>

## Parks & Recreation Staffing by Function

	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25
Parks & Recreation Administration	2.00	2.00	4.00
Recreation Programs	4.00	4.00	0.50
Sports Programs	-	-	0.50
Aquatics Programs	1.50	1.50	1.00
Adult Activities Center	-	-	0.50
Facility Rentals	0.50	0.50	0.50
Open Space	0.50	0.50	1.00
Special Events	-	-	0.50
<b>Park &amp; Recreation Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.50</b>

# Administration

## Expenditures

### 100-70-710 PR Admin Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$265,032	\$238,425	\$231,696	\$450,416
(41120) WAGES - PART TIME	\$482	\$0	\$63,440	\$79,564
(41140) WAGES - OVERTIME	\$2,798	\$3,650	\$3,376	\$0
(41150) WAGES - MISCELLANEOUS	\$5,145	\$6,510	\$10,500	\$0
(41160) ALLOWANCES	\$2,928	\$5,325	\$4,800	\$4,800
E01 PERSONNEL - WAGES TOTAL	<b>\$276,385</b>	<b>\$253,909</b>	<b>\$313,812</b>	<b>\$534,780</b>
SALARIES TOTAL	<b>\$276,385</b>	<b>\$253,909</b>	<b>\$313,812</b>	<b>\$534,780</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$38,786	\$43,987	\$43,081	\$67,842
(41240) CAFETERIA PLAN SECTION 125	\$19,081	\$8,687	\$9,463	\$18,284
(41260) SOCIAL SECURITY & MEDICARE	\$4,214	\$3,706	\$4,921	\$8,020
(41270) WORKER COMP INSURANCE	\$5,301	\$4,865	\$5,486	\$20,703
(41290) BENEFITS - OTHER	\$5,953	\$0	\$200	\$5,891
E02 PERSONNEL - BENEFITS TOTAL	<b>\$73,335</b>	<b>\$61,244</b>	<b>\$63,151</b>	<b>\$120,740</b>
BENEFITS TOTAL	<b>\$73,335</b>	<b>\$61,244</b>	<b>\$63,151</b>	<b>\$120,740</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$41,609	\$47,373	\$51,169	\$75,482
E33 RETIREMENT CALPERS TOTAL	<b>\$41,609</b>	<b>\$47,373</b>	<b>\$51,169</b>	<b>\$75,482</b>
RETIREMENT (CALPERS) TOTAL	<b>\$41,609</b>	<b>\$47,373</b>	<b>\$51,169</b>	<b>\$75,482</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$29,272	\$10,772	\$11,400	\$13,539
(42160) PROFESSIONAL SERVICES	\$0	\$0	\$12,700	\$1,152
(42180) TEMP AGENCY SERVICES	\$0	\$1,263	\$20,000	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$39,483	\$27,293	\$12,500	\$6,300
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$26	\$11,089	\$21,900	\$22,300
E03 SUPPLIES & SERVICES TOTAL	<b>\$68,781</b>	<b>\$50,417</b>	<b>\$78,500</b>	<b>\$43,291</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$1,594	\$2,667	\$5,300	\$4,100
E04 SERVICES - REPAIR & MAINTENANC TOTAL	<b>\$1,594</b>	<b>\$2,667</b>	<b>\$5,300</b>	<b>\$4,100</b>
E05 SERVICES - OTHER				
(42415) ADVERTISING	\$0	\$224	\$0	\$0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$2,203	\$4,702	\$6,650	\$9,515
(42430) CONFERENCES - TRAINING	\$3,624	\$15,344	\$34,450	\$47,075
E05 SERVICES - OTHER TOTAL	<b>\$5,826</b>	<b>\$20,271</b>	<b>\$41,100</b>	<b>\$56,590</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$642	\$2,293	\$3,500	\$4,050
(43115) OPERATING SUPPLIES	\$2,570	\$9,904	\$6,499	\$6,500
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$3,212</b>	<b>\$12,197</b>	<b>\$9,999</b>	<b>\$10,550</b>
SUPPLIES AND SERVICES TOTAL	<b>\$79,413</b>	<b>\$85,551</b>	<b>\$134,899</b>	<b>\$114,531</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$7,400	\$6,151	\$0	\$0
(42485) ISF - INFO TECH	\$63,025	\$59,726	\$72,946	\$189,212

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(42487) ISF - LEGAL SERVICES	\$4,700	\$5,144	\$14,362	\$22,075
E34 INTERNAL SERVICE FEES TOTAL	\$75,125	\$71,021	\$87,308	\$211,287
INTERNAL SERVICE FEES TOTAL	\$75,125	\$71,021	\$87,308	\$211,287
<b>UTILITES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$4,459	\$6,095	\$5,200	\$6,500
E07 UTILITIES & MAINT TOTAL	\$4,459	\$6,095	\$5,200	\$6,500
UTILITES TOTAL	\$4,459	\$6,095	\$5,200	\$6,500
<b>CAPITAL OUTLAY</b>				
E11 CAPITAL OUTLAY				
(46130) MAJOR EQUIPMENT	\$0	\$17,102	\$0	\$0
E11 CAPITAL OUTLAY TOTAL	\$0	\$17,102	\$0	\$0
CAPITAL OUTLAY TOTAL	\$0	\$17,102	\$0	\$0
TOTAL	\$550,326	\$542,295	\$655,539	\$1,063,320

## Revenues

### 100-70-710 PR Admin Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
CHARGES FOR SERVICES	\$0	\$8,487	\$15,000	\$0
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$5,051	\$373	\$500	\$20,000
R15 MISCELLANEOUS TOTAL	\$5,051	\$373	\$500	\$20,000
MISCELLANEOUS TOTAL	\$5,051	\$373	\$500	\$20,000
TOTAL	\$5,051	\$8,860	\$15,500	\$20,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Parks & Recreation Director	1.00	1.00	1.00
Recreation Manager	-	-	1.00
Administrative Technician	1.00	1.00	1.00
Administrative Clerk	-	-	1.00
<b>Total Full Time Equivalents</b>	<b>2.00</b>	<b>2.00</b>	<b>4.00</b>

# Recreation Programs

## Expenditures

### 100-70-720 PR Recreation Program Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$275,933	\$279,932	\$307,345	\$42,922
(41120) WAGES - PART TIME	\$24,465	\$73,516	\$73,000	\$42,438
(41140) WAGES - OVERTIME	\$3,004	\$5,925	\$500	\$0
E01 PERSONNEL - WAGES TOTAL	<b>\$303,401</b>	<b>\$359,373</b>	<b>\$380,845</b>	<b>\$85,360</b>
SALARIES TOTAL	<b>\$303,401</b>	<b>\$359,373</b>	<b>\$380,845</b>	<b>\$85,360</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$41,500	\$55,909	\$45,090	\$5,654
(41230) HEALTH-IN-LIEU	\$4,800	\$1,900	\$0	\$0
(41240) CAFETERIA PLAN SECTION 125	\$14,855	\$14,341	\$15,059	\$2,105
(41260) SOCIAL SECURITY & MEDICARE	\$4,686	\$5,432	\$5,733	\$1,269
(41270) WORKER COMP INSURANCE	\$25,903	\$48,308	\$38,364	\$9,744
(41290) BENEFITS - OTHER	\$781	\$1,557	\$2,075	\$552
E02 PERSONNEL - BENEFITS TOTAL	<b>\$92,524</b>	<b>\$127,446</b>	<b>\$106,321</b>	<b>\$19,324</b>
BENEFITS TOTAL	<b>\$92,524</b>	<b>\$127,446</b>	<b>\$106,321</b>	<b>\$19,324</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$34,447	\$37,788	\$23,240	\$3,511
E33 RETIREMENT CALPERS TOTAL	<b>\$34,447</b>	<b>\$37,788</b>	<b>\$23,240</b>	<b>\$3,511</b>
RETIREMENT (CALPERS) TOTAL	<b>\$34,447</b>	<b>\$37,788</b>	<b>\$23,240</b>	<b>\$3,511</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$112,435	\$93,163	\$19,008	\$16,731
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$16	\$0	\$0
E03 SUPPLIES & SERVICES TOTAL	<b>\$112,435</b>	<b>\$93,179</b>	<b>\$19,008</b>	<b>\$16,731</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$3,027	\$786	\$0	\$0
(42430) CONFERENCES - TRAINING	\$5,274	\$0	\$0	\$0
(42440) RENTALS - EQUIPMENT/SPACE	\$6,755	\$1,100	\$2,300	\$2,300
E05 SERVICES - OTHER TOTAL	<b>\$15,056</b>	<b>\$1,886</b>	<b>\$2,300</b>	<b>\$2,300</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$1,835	\$1,843	\$250	\$500
(43115) OPERATING SUPPLIES	\$8,073	\$9,498	\$7,820	\$5,360
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	<b>\$9,908</b>	<b>\$11,341</b>	<b>\$8,070</b>	<b>\$5,860</b>
SUPPLIES AND SERVICES TOTAL	<b>\$137,399</b>	<b>\$106,406</b>	<b>\$29,378</b>	<b>\$24,891</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42484) ISF - FLEET	\$7,300	\$538	\$0	\$0
(42485) ISF - INFO TECH	\$18,000	\$39,817	\$48,630	\$0
(42487) ISF - LEGAL SERVICES	\$9,400	\$19,717	\$28,723	\$2,210
E34 INTERNAL SERVICE FEES TOTAL	<b>\$34,700</b>	<b>\$60,072</b>	<b>\$77,353</b>	<b>\$2,210</b>
INTERNAL SERVICE FEES TOTAL	<b>\$34,700</b>	<b>\$60,072</b>	<b>\$77,353</b>	<b>\$2,210</b>
TOTAL	<b>\$602,471</b>	<b>\$691,085</b>	<b>\$617,137</b>	<b>\$135,296</b>

# Revenues

## 100-70-720 PR Rec Program Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R10 CHARGES FOR SERVICES - REC				
(35310) CONTRACT CLASSES	\$72,258	\$92,195	\$30,244	\$27,886
(35330) TRIPS & EXCURSIONS	\$0	\$75	\$0	\$0
(35410) SPORTS PROGRAM	\$28,417	\$35,953	\$0	\$0
(35710) SPECIAL EVENT	\$2,155	\$3,160	\$1,210	\$1,210
(35790) DAY CAMP FEES	\$0	\$24,397	\$30,000	\$21,680
R10 CHARGES FOR SERVICES - REC TOTAL	<b>\$102,830</b>	<b>\$155,780</b>	<b>\$61,454</b>	<b>\$50,776</b>
<b>CHARGES FOR SERVICES TOTAL</b>				
	<b>\$102,830</b>	<b>\$155,780</b>	<b>\$61,454</b>	<b>\$50,776</b>
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36310) CONTRIBUTIONS & DONATIONS	\$14,550	\$6,522	\$0	\$0
(36390) MISC REVENUES - OTHER	\$30	\$506	\$0	\$1,974
R15 MISCELLANEOUS TOTAL	<b>\$14,580</b>	<b>\$7,028</b>	<b>\$0</b>	<b>\$1,974</b>
MISCELLANEOUS TOTAL	<b>\$14,580</b>	<b>\$7,028</b>	<b>\$0</b>	<b>\$1,974</b>
TOTAL	<b>\$117,410</b>	<b>\$162,808</b>	<b>\$61,454</b>	<b>\$52,750</b>

Division Staffing	Adopted Budget	Adopted Budget	Adopted Budget
Full Time Equivalent Positions	FY 2022-23	FY 2023-24	FY 2024-25
Recreation Manager	1.00	1.00	-
Recreation Supervisor	1.00	1.00	-
Recreation Coordinator	1.00	1.00	0.50
Administrative Clerk	1.00	1.00	-
<b>Total Full Time Equivalents</b>	<b>4.00</b>	<b>4.00</b>	<b>0.50</b>



# Sports Programs

## Expenditures

### 100-70-720 PR Sports Program Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$0	\$0	\$0	\$42,922
(41120) WAGES - PART TIME	\$0	\$0	\$62,150	\$103,187
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,150</b>	<b>\$146,109</b>
<b>SALARIES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,150</b>	<b>\$146,109</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$0	\$0	\$0	\$5,654
(41240) CAFETERIA PLAN SECTION 125	\$0	\$0	\$0	\$2,105
(41260) SOCIAL SECURITY & MEDICARE	\$0	\$0	\$901	\$2,150
(41270) WORKER COMP INSURANCE	\$0	\$0	\$6,924	\$16,511
(41290) BENEFITS - OTHER	\$0	\$0	\$808	\$1,342
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,633</b>	<b>\$27,762</b>
<b>BENEFITS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,633</b>	<b>\$27,762</b>
<b>RETIREMENT (CalPERS)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,511</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$0	\$0	\$8,280	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$0	\$55,898	\$52,090
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,178</b>	<b>\$52,090</b>
E05 SERVICES - OTHER				
(42440) RENTALS - EQUIPMENT/SPACE	\$0	\$0	\$30,000	\$29,105
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$29,105</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$0	\$1,500	\$1,500
(43115) OPERATING SUPPLIES	\$0	\$0	\$9,500	\$11,870
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$13,370</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$105,178</b>	<b>\$94,565</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,961</b>	<b>\$271,947</b>

# Revenues

## 100-70-725 PR Sports Program Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R10 CHARGES FOR SERVICES - REC				
(35310) CONTRACT CLASSES	\$0	\$0	\$92,340	\$73,656
(35410) SPORTS PROGRAM	\$0	\$0	\$48,156	\$70,674
(35790) DAY CAMP FEES	\$0	\$0	\$13,500	\$0
R10 CHARGES FOR SERVICES - REC TOTAL	\$0	\$0	\$153,996	\$144,330
CHARGES FOR SERVICES TOTAL	\$0	\$0	\$153,996	\$144,330
TOTAL	\$0	\$0	\$153,996	\$144,330

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Recreation Coordinator	-	-	0.50
<b>Total Full Time Equivalents</b>	-	-	<b>0.50</b>

# Aquatics

## Expenditures

### 100-70-730 PR Aquatics Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$83,329	\$66,796	\$108,498	\$77,519
(41120) WAGES - PART TIME	\$117,056	\$174,219	\$227,120	\$258,340
(41140) WAGES - OVERTIME	\$1,906	\$2,355	\$100	\$0
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$202,291</b>	<b>\$243,371</b>	<b>\$335,718</b>	<b>\$335,859</b>
<b>SALARIES TOTAL</b>	<b>\$202,291</b>	<b>\$243,371</b>	<b>\$335,718</b>	<b>\$335,859</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$10,242	\$11,812	\$19,383	\$16,509
(41230) HEALTH-IN-LIEU	\$2,420	\$0	\$0	\$0
(41240) CAFETERIA PLAN SECTION 125	\$3,966	\$3,781	\$6,195	\$4,261
(41260) SOCIAL SECURITY & MEDICARE	\$3,018	\$3,585	\$4,956	\$4,932
(41270) WORKER COMP INSURANCE	\$18,302	\$31,819	\$38,078	\$37,890
(41290) BENEFITS - OTHER	\$5,731	\$4,801	\$2,953	\$3,462
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$43,680</b>	<b>\$55,798</b>	<b>\$71,565</b>	<b>\$67,054</b>
<b>BENEFITS TOTAL</b>	<b>\$43,680</b>	<b>\$55,798</b>	<b>\$71,565</b>	<b>\$67,054</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$13,638	\$10,642	\$8,468	\$6,216
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$13,638</b>	<b>\$10,642</b>	<b>\$8,468</b>	<b>\$6,216</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$13,638</b>	<b>\$10,642</b>	<b>\$8,468</b>	<b>\$6,216</b>
<b>SUPPLIES AND SERVICES</b>				
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$36,186	-\$12,443	\$18,500	\$115,066
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$36,186</b>	<b>-\$12,443</b>	<b>\$18,500</b>	<b>\$115,066</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$285	\$179	\$0	\$0
(42430) CONFERENCES - TRAINING	\$0	\$94	\$1,075	\$0
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$285</b>	<b>\$272</b>	<b>\$1,075</b>	<b>\$0</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$1,262	\$929	\$1,500	\$1,500
(43115) OPERATING SUPPLIES	\$37,183	\$43,449	\$41,465	\$32,035
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$38,445</b>	<b>\$44,378</b>	<b>\$42,965</b>	<b>\$33,535</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$74,916</b>	<b>\$32,208</b>	<b>\$62,540</b>	<b>\$148,601</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$44,000	\$53,357	\$79,255	\$96,066
(42485) ISF - INFO TECH	\$14,400	\$19,909	\$24,315	\$47,303
(42487) ISF - LEGAL SERVICES	\$3,700	\$20,575	\$10,771	\$4,857
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$62,100</b>	<b>\$93,841</b>	<b>\$114,341</b>	<b>\$148,226</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$62,100</b>	<b>\$93,841</b>	<b>\$114,341</b>	<b>\$148,226</b>
<b>TOTAL</b>	<b>\$396,624</b>	<b>\$435,861</b>	<b>\$592,632</b>	<b>\$705,956</b>

# Revenues

## 100-70-730 PR Aquatics Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R10 CHARGES FOR SERVICES - REC				
(35320) EDUCATION INSTRUCTION	\$5,892	\$4,561	\$4,200	\$7,374
(35610) AQUATIC CONTRACT CLASSES	\$5	\$0	\$0	\$0
(35620) SWIM LESSONS	\$63,307	\$59,500	\$90,000	\$115,928
(35630) SWIM LESSONS - PRIVATE	\$23,137	\$31,774	\$0	\$0
(35640) SWIM FITNESS	\$10,794	\$8,093	\$8,500	\$6,240
(35650) SWIM OPEN	\$3,343	\$10,084	\$15,000	\$9,540
(35660) WATER AEROBICS	\$27,394	\$20,680	\$25,000	\$19,000
R10 CHARGES FOR SERVICES - REC TOTAL	\$133,872	\$134,692	\$142,700	\$158,082
CHARGES FOR SERVICES TOTAL	\$133,872	\$134,692	\$142,700	\$158,082
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R27 INVEST EARNINGS - RENTALS P&R				
(36220) RENTALS - AQUATIC CNTR	\$6,181	\$6,628	\$6,000	\$7,800
R27 INVEST EARNINGS - RENTALS P&R TOTAL	\$6,181	\$6,628	\$6,000	\$7,800
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	\$6,181	\$6,628	\$6,000	\$7,800
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$9	\$0	\$3,000	\$13,720
R15 MISCELLANEOUS TOTAL	\$9	\$0	\$3,000	\$13,720
MISCELLANEOUS TOTAL	\$9	\$0	\$3,000	\$13,720
TOTAL	\$140,062	\$141,320	\$151,700	\$179,602

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Maintenance Supervisor	0.10	0.10	0.10
Recreation Coordinator	1.00	1.00	0.50
Maintenance Worker	0.40	0.40	0.40
<b>Total Full Time Equivalents</b>	<b>1.50</b>	<b>1.50</b>	<b>1.00</b>

# Adult Activity Center

## Expenditures

### 100-70-740 PR Adult Activities Center Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$0	\$0	\$0	\$38,784
(41120) WAGES - PART TIME	\$13,529	\$32,883	\$30,150	\$54,434
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$13,529</b>	<b>\$32,883</b>	<b>\$30,150</b>	<b>\$93,218</b>
<b>SALARIES TOTAL</b>	<b>\$13,529</b>	<b>\$32,883</b>	<b>\$30,150</b>	<b>\$93,218</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$0	\$0	\$0	\$5,654
(41240) CAFETERIA PLAN SECTION 125	\$0	\$0	\$0	\$2,105
(41260) SOCIAL SECURITY & MEDICARE	\$196	\$477	\$291	\$1,383
(41270) WORKER COMP INSURANCE	\$800	\$3,021	\$2,239	\$10,619
(41290) BENEFITS - OTHER	\$503	\$5,110	\$261	\$211
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$1,499</b>	<b>\$8,608</b>	<b>\$2,792</b>	<b>\$19,972</b>
<b>BENEFITS TOTAL</b>	<b>\$1,499</b>	<b>\$8,608</b>	<b>\$2,792</b>	<b>\$19,972</b>
<b>RETIREMENT (CalPERS)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,301</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$2,391	\$2,815	\$6,434	\$1,400
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$2,391</b>	<b>\$2,815</b>	<b>\$6,434</b>	<b>\$1,400</b>
E05 SERVICES - OTHER				
(42430) CONFERENCES - TRAINING	\$135	\$0	\$0	\$0
(42490) SERVICES - OTHER	\$2,565	\$0	\$0	\$0
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$2,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$258	\$0	\$1,200	\$750
(43115) OPERATING SUPPLIES	\$1,938	\$3,401	\$5,890	\$6,120
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$2,196</b>	<b>\$3,401</b>	<b>\$7,090</b>	<b>\$6,870</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$7,286</b>	<b>\$6,215</b>	<b>\$13,524</b>	<b>\$8,270</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$67,300	\$24,617	\$36,565	\$44,322
(42485) ISF - INFO TECH	\$28,700	\$9,954	\$12,158	\$31,535
(42487) ISF - LEGAL SERVICES	\$0	\$1,715	\$0	\$2,208
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$96,000</b>	<b>\$36,286</b>	<b>\$48,723</b>	<b>\$78,065</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$96,000</b>	<b>\$36,286</b>	<b>\$48,723</b>	<b>\$78,065</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$4,648	\$12,306	\$13,000	\$16,700
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$1,296	\$1,422	\$1,500	\$1,600
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$5,944</b>	<b>\$13,728</b>	<b>\$14,500</b>	<b>\$18,300</b>
<b>UTILITIES TOTAL</b>	<b>\$5,944</b>	<b>\$13,728</b>	<b>\$14,500</b>	<b>\$18,300</b>
<b>TOTAL</b>	<b>\$124,257</b>	<b>\$97,721</b>	<b>\$109,689</b>	<b>\$224,126</b>

# Revenues

## 100-70-740 PR Adult Activities Center Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R10 CHARGES FOR SERVICES - REC				
(35310) CONTRACT CLASSES	\$1,317	\$4,858	\$5,000	\$2,400
(35330) TRIPS & EXCURSIONS	\$0	\$1,186	\$3,160	\$3,036
R10 CHARGES FOR SERVICES - REC TOTAL	<b>\$1,317</b>	<b>\$6,044</b>	<b>\$8,160</b>	<b>\$5,436</b>
CHARGES FOR SERVICES TOTAL	<b>\$1,317</b>	<b>\$6,044</b>	<b>\$8,160</b>	<b>\$5,436</b>
MISCELLANEOUS	-\$1,720	-\$260	\$2,110	\$1,685
TOTAL	<b>-\$403</b>	<b>\$5,784</b>	<b>\$10,270</b>	<b>\$7,121</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Recreation Coordinator	-	-	0.50
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>0.50</b>

# Facility Rentals

## Expenditures

### 100-70-770 PR Facilities Rentals Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$2,391	\$21,896	\$41,353	\$42,922
(41120) WAGES - PART TIME	\$15,655	\$26,320	\$40,000	\$97,360
(41140) WAGES - OVERTIME	\$0	\$58	\$0	\$0
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$18,046</b>	<b>\$48,274</b>	<b>\$81,353</b>	<b>\$140,282</b>
<b>SALARIES TOTAL</b>	<b>\$18,046</b>	<b>\$48,274</b>	<b>\$81,353</b>	<b>\$140,282</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$0	\$2,853	\$4,905	\$5,654
(41240) CAFETERIA PLAN SECTION 125	\$0	\$1,141	\$2,053	\$2,105
(41260) SOCIAL SECURITY & MEDICARE	\$262	\$706	\$1,870	\$2,065
(41270) WORKER COMP INSURANCE	\$600	\$8,392	\$14,366	\$15,862
(41290) BENEFITS - OTHER	\$519	\$724	\$1,112	\$1,266
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$1,381</b>	<b>\$13,816</b>	<b>\$24,306</b>	<b>\$26,952</b>
<b>BENEFITS TOTAL</b>	<b>\$1,381</b>	<b>\$13,816</b>	<b>\$24,306</b>	<b>\$26,952</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$0	\$3,549	\$3,308	\$3,511
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$0</b>	<b>\$3,549</b>	<b>\$3,308</b>	<b>\$3,511</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$0</b>	<b>\$3,549</b>	<b>\$3,308</b>	<b>\$3,511</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
E04 SERVICES - REPAIR & MAINTENANC	\$0	\$0	\$2,500	\$2,500
E06 SUPPLIES - GENERAL SUPPLIES	\$296	\$2,910	\$26,495	\$12,452
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$296</b>	<b>\$8,276</b>	<b>\$28,995</b>	<b>\$14,952</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42487) ISF - LEGAL SERVICES	\$0	\$3,429	\$3,590	\$2,208
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$0</b>	<b>\$3,429</b>	<b>\$3,590</b>	<b>\$2,208</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$0</b>	<b>\$3,429</b>	<b>\$3,590</b>	<b>\$2,208</b>
<b>TOTAL</b>	<b>\$19,723</b>	<b>\$77,344</b>	<b>\$141,553</b>	<b>\$187,905</b>

# Revenues

## 100-70-770 PR Facility Rentals Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R14 INVESTMENT EARNINGS/RENTS				
(36290) RENTALS / LEASES - OTHER	\$14,251	\$18,945	\$28,490	\$25,927
<b>R14 INVESTMENT EARNINGS/RENTS TOTAL</b>	<b>\$14,251</b>	<b>\$18,945</b>	<b>\$28,490</b>	<b>\$25,927</b>
R27 INVEST EARNINGS - RENTALS P&R				
(36230) RENTALS - COMMUNITY /SR CTR	\$0	\$14,086	\$58,839	\$46,802
(36240) RENTALS - GARDEN	\$1,560	\$1,505	\$4,000	\$0
(36245) RENTALS / LEASES - OTHER	\$0	\$834	\$0	\$0
<b>R27 INVEST EARNINGS - RENTALS P&amp;R TOTAL</b>	<b>\$1,560</b>	<b>\$16,425</b>	<b>\$62,839</b>	<b>\$46,802</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>\$15,811</b>	<b>\$35,371</b>	<b>\$91,329</b>	<b>\$72,729</b>
<b>TOTAL</b>	<b>\$15,811</b>	<b>\$35,371</b>	<b>\$91,329</b>	<b>\$72,729</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Recreation Supervisor	0.50	0.50	-
Recreation Coordinator	-	-	0.50
<b>Total Full Time Equivalents</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>



# Open Space Programs

## Expenditures

### 100-70-780 PR Open Space Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$0	\$22,761	\$41,353	\$81,763
(41120) WAGES - PART TIME	\$0	\$828	\$30,000	\$33,203
(41140) WAGES - OVERTIME	\$0	\$58	\$0	\$0
E01 PERSONNEL - WAGES TOTAL	\$0	\$23,647	\$71,353	\$114,966
SALARIES TOTAL	\$0	\$23,647	\$71,353	\$114,966
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$0	\$2,853	\$4,905	\$11,307
(41240) CAFETERIA PLAN SECTION 125	\$0	\$1,141	\$2,053	\$4,209
(41260) SOCIAL SECURITY & MEDICARE	\$0	\$371	\$1,500	\$1,729
(41270) WORKER COMP INSURANCE	\$0	\$7,093	\$11,531	\$13,276
(41290) BENEFITS - OTHER	\$0	\$14	\$781	\$432
E02 PERSONNEL - BENEFITS TOTAL	\$0	\$11,472	\$20,771	\$30,953
BENEFITS TOTAL	\$0	\$11,472	\$20,771	\$30,953
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$0	\$3,549	\$3,308	\$6,689
E33 RETIREMENT CALPERS TOTAL	\$0	\$3,549	\$3,308	\$6,689
RETIREMENT (CALPERS) TOTAL	\$0	\$3,549	\$3,308	\$6,689
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$0	\$2,000	\$5,740
E03 SUPPLIES & SERVICES TOTAL	\$0	\$0	\$2,000	\$5,740
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$0	\$0	\$3,050	\$17,000
E04 SERVICES - REPAIR & MAINTENANC TOTAL	\$0	\$0	\$3,050	\$17,000
E05 SERVICES - OTHER	\$0	\$0	\$0	\$1,500
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$147	\$0	\$0
(43115) OPERATING SUPPLIES	\$0	\$18,059	\$11,950	\$9,800
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$0	\$18,206	\$11,950	\$9,800
SUPPLIES AND SERVICES TOTAL	\$0	\$18,206	\$17,000	\$34,040
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42487) ISF - LEGAL SERVICES	\$0	\$0	\$3,590	\$4,415
E34 INTERNAL SERVICE FEES TOTAL	\$0	\$0	\$3,590	\$4,415
INTERNAL SERVICE FEES TOTAL	\$0	\$0	\$3,590	\$4,415
TOTAL	\$0	\$56,874	\$116,022	\$191,063

# Revenues

## 100-70-780 PR Open Space Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R10 CHARGES FOR SERVICES - REC				
(35400) PROGRAM FEES	\$0	\$0	\$4,500	\$17,596
R10 CHARGES FOR SERVICES - REC TOTAL	\$0	\$0	\$4,500	\$17,596
<b>CHARGES FOR SERVICES TOTAL</b>	\$0	\$0	\$4,500	\$17,596
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$0	\$6,325	\$0	\$0
MISCELLANEOUS	\$0	\$6,325	\$0	\$0
<b>TOTAL</b>	\$0	\$12,650	\$4,500	\$17,596

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Recreation Supervisor	0.50	0.50	-
Recreation Coordinator	-	-	1.00
<b>Total Full Time Equivalents</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>

# Community Events

## Expenditures

### 100-70-790 PR Community Events Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>	\$0	\$0	\$0	\$56,815
<b>BENEFITS</b>	\$0	\$0	\$0	\$15,359
<b>RETIREMENT (CalPERS)</b>	\$0	\$0	\$0	\$3,511
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$82,333	\$49,150	\$68,030
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$0</b>	<b>\$82,333</b>	<b>\$49,150</b>	<b>\$68,030</b>
E05 SERVICES - OTHER	\$0	\$0	\$6,000	\$19,200
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$10	\$0	\$0
(43115) OPERATING SUPPLIES	\$0	\$32,647	\$43,750	\$48,550
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$32,657</b>	<b>\$43,750</b>	<b>\$48,550</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$0</b>	<b>\$114,990</b>	<b>\$98,900</b>	<b>\$135,780</b>
<b>INTERNAL SERVICE FEES</b>	\$0	\$0	\$0	\$2,208
<b>TOTAL</b>	<b>\$0</b>	<b>\$114,990</b>	<b>\$98,900</b>	<b>\$213,673</b>

## Revenues

### 100-70-790 PR Community Events Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R10 CHARGES FOR SERVICES - REC				
(35400) PROGRAM FEES	\$0	\$382	\$18,200	\$9,200
<b>R10 CHARGES FOR SERVICES - REC TOTAL</b>	<b>\$0</b>	<b>\$382</b>	<b>\$18,200</b>	<b>\$9,200</b>
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$0</b>	<b>\$382</b>	<b>\$18,200</b>	<b>\$9,200</b>
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$0	\$0	\$1,500	\$4,500
<b>R15 MISCELLANEOUS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$4,500</b>
<b>MISCELLANEOUS TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,500</b>	<b>\$4,500</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$382</b>	<b>\$19,700</b>	<b>\$13,700</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Recreation Coordinator	-	-	0.50
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>0.50</b>

# Non-Departmental

## Summary

Expand All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▾ REVENUES	\$ 17,823,775	\$ 22,368,973	\$ 22,510,095	\$ 23,281,381
▸ PROPERTY TAX	12,194,040	12,469,792	14,085,402	14,711,300
▸ SALES TAX	3,095,329	5,901,732	4,400,000	3,850,000
▸ TRANSIENT OCCUPANCY TAX	1,643,934	1,573,877	1,750,000	2,059,000
▸ OTHER TAXES	561,532	601,576	621,800	603,464
▸ FRANCHISE FEES	839,555	1,031,184	1,133,520	1,167,000
▸ FINES, FORFEITURES, AND PENALTIES	19,344	2,486	1,623	0
▸ INTERGOVERNMENTAL	44,994	46,737	50,600	63,000
▸ CHARGES FOR SERVICES	52,644	106,778	0	0
▸ INVESTMENT EARNINGS (INTEREST AND RENTS)	-879,410	266,080	316,800	665,900
▸ MISCELLANEOUS	251,813	368,731	150,350	161,717
▾ EXPENSES	1,944,068	1,706,192	7,507,004	2,704,308
▸ SALARIES	177,633	181,062	107,736	111,832
▸ BENEFITS	38,239	30,865	16,746	14,889
▸ RETIREMENT (CalPERS)	32,469	33,353	24,177	30,177
▸ RETIREE MEDICAL (OPEB)	519,659	496,679	526,342	543,802
▸ SUPPLIES AND SERVICES	710,530	644,845	954,700	868,024
▸ INTERNAL SERVICE FEES	319,100	180,981	284,243	320,013
▸ UTILITIES	11,059	20,028	20,000	28,000
▸ CAPITAL OUTLAY	0	1,825	0	0
▸ TRANSFERS OUT - OTHER	0	567	5,067,473	280,473
▸ TRANSFER OUT - DEBT SERVICE	135,380	115,985	505,588	507,098
Revenues Less Expenses	\$ 15,879,706	\$ 20,662,781	\$ 15,003,091	\$ 20,577,073

# Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$154,221	\$153,552	\$101,205	\$111,832
(41140) WAGES - OVERTIME	\$22,920	\$27,270	\$6,511	\$0
(41160) ALLOWANCES	\$493	\$240	\$20	\$0
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$177,633</b>	<b>\$181,062</b>	<b>\$107,736</b>	<b>\$111,832</b>
<b>SALARIES TOTAL</b>	<b>\$177,633</b>	<b>\$181,062</b>	<b>\$107,736</b>	<b>\$111,832</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$20,700	\$10,972	\$304	\$0
(41230) HEALTH-IN-LIEU	\$2,840	\$6,508	\$5,700	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$6,310	\$6,548	\$4,616	\$4,730
(41260) SOCIAL SECURITY & MEDICARE	\$2,711	\$2,808	\$3,081	\$1,773
(41270) WORKER COMP INSURANCE	\$2,800	\$939	\$1,020	\$587
(41290) BENEFITS - OTHER	\$2,878	\$3,091	\$2,024	\$2,099
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$38,239</b>	<b>\$30,865</b>	<b>\$16,746</b>	<b>\$14,889</b>
<b>BENEFITS TOTAL</b>	<b>\$38,239</b>	<b>\$30,865</b>	<b>\$16,746</b>	<b>\$14,889</b>
<b>RETIREMENT (CALPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$32,469	\$33,353	\$24,177	\$30,177
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$32,469</b>	<b>\$33,353</b>	<b>\$24,177</b>	<b>\$30,177</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$32,469</b>	<b>\$33,353</b>	<b>\$24,177</b>	<b>\$30,177</b>
<b>RETIREE MEDICAL (OPEB)</b>				
E31 RETIREE MEDICAL (OPEB)				
(41280) RETIREE HEALTH BENEFITS	\$291,159	\$343,393	\$322,120	\$361,769
(41281) OPEB	\$228,500	\$153,286	\$204,222	\$182,033
<b>E31 RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$519,659</b>	<b>\$496,679</b>	<b>\$526,342</b>	<b>\$543,802</b>
<b>RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$519,659</b>	<b>\$496,679</b>	<b>\$526,342</b>	<b>\$543,802</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$800	\$0	\$0	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$629,627	\$545,069	\$820,500	\$727,237
(42290) OTHER GOVERNMENTAL SERVICES	\$1,042	\$736	\$0	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$631,468</b>	<b>\$545,804</b>	<b>\$820,500</b>	<b>\$727,237</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$45,843	\$90,447	\$103,200	\$139,787
(42435) COMMUNITY CONTRIBUTIONS	\$28,500	\$5,500	\$30,000	\$0
(42490) SERVICES - OTHER	\$918	\$94	\$1,000	\$1,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$75,261</b>	<b>\$96,041</b>	<b>\$134,200</b>	<b>\$140,787</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$706,730</b>	<b>\$641,845</b>	<b>\$954,700</b>	<b>\$868,024</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$274,700	\$166,210	\$262,206	\$299,251
(42484) ISF - FLEET	\$14,800	\$12,302	\$14,856	\$16,347
(42485) ISF - INFO TECH	\$25,200	\$0	\$0	\$0
(42487) ISF - LEGAL SERVICES	\$4,400	\$2,469	\$7,181	\$4,415
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$319,100</b>	<b>\$180,981</b>	<b>\$284,243</b>	<b>\$320,013</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$319,100</b>	<b>\$180,981</b>	<b>\$284,243</b>	<b>\$320,013</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$11,059	\$20,028	\$20,000	\$28,000
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$11,059</b>	<b>\$20,028</b>	<b>\$20,000</b>	<b>\$28,000</b>
<b>UTILITIES TOTAL</b>	<b>\$11,059</b>	<b>\$20,028</b>	<b>\$20,000</b>	<b>\$28,000</b>
<b>CAPITAL OUTLAY</b>				
	\$0	\$1,825	\$0	\$0
<b>TRANSFERS OUT - OTHER</b>				
	\$0	\$567	\$5,067,473	\$280,473
<b>TOTAL</b>	<b>\$1,804,889</b>	<b>\$1,587,207</b>	<b>\$7,001,416</b>	<b>\$2,197,210</b>

# Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>PROPERTY TAX</b>				
R01 PROPERTY TAXES				
(31110) PROPERTY TAX - CUR SEC	\$9,303,750	\$9,750,604	\$10,755,972	\$11,388,000
(31120) PROPERTY TAX - CUR UNSEC	\$309,564	\$283,664	\$359,000	\$380,000
(31130) SUPPLEMENTAL PROPERTY TAX	\$263,737	\$207,983	\$345,000	\$300,000
(31140) PRIOR YEAR PROPERTY TAX	\$183,329	\$168,436	\$180,000	\$170,000
(31150) HOMEOWNER'S EXEMPTION	\$31,741	\$31,129	\$30,430	\$33,000
(31160) PROP TAX IN LIEU OF VLF	\$1,852,162	\$1,975,885	\$2,190,000	\$2,320,300
(31180) PROPERTY TRANSFER TAX	\$249,757	\$52,091	\$225,000	\$120,000
<b>R01 PROPERTY TAXES TOTAL</b>	<b>\$12,194,040</b>	<b>\$12,469,792</b>	<b>\$14,085,402</b>	<b>\$14,711,300</b>
<b>PROPERTY TAX TOTAL</b>	<b>\$12,194,040</b>	<b>\$12,469,792</b>	<b>\$14,085,402</b>	<b>\$14,711,300</b>
<b>SALES TAX</b>				
R02 SALES TAXES				
(31210) SALES & USE TAX	\$3,095,329	\$5,901,732	\$4,400,000	\$3,850,000
<b>R02 SALES TAXES TOTAL</b>	<b>\$3,095,329</b>	<b>\$5,901,732</b>	<b>\$4,400,000</b>	<b>\$3,850,000</b>
<b>SALES TAX TOTAL</b>	<b>\$3,095,329</b>	<b>\$5,901,732</b>	<b>\$4,400,000</b>	<b>\$3,850,000</b>
<b>TRANSIENT OCCUPANCY TAX</b>				
R03 OTHER TAXES - TOT				
(31310) TRANSIENT OCCUPANCY TAX	\$1,643,934	\$1,573,877	\$1,750,000	\$2,059,000
<b>R03 OTHER TAXES - TOT TOTAL</b>	<b>\$1,643,934</b>	<b>\$1,573,877</b>	<b>\$1,750,000</b>	<b>\$2,059,000</b>
<b>TRANSIENT OCCUPANCY TAX TOTAL</b>	<b>\$1,643,934</b>	<b>\$1,573,877</b>	<b>\$1,750,000</b>	<b>\$2,059,000</b>
<b>OTHER TAXES</b>				
R04 OTH TAXES-CARDROOM, TBID & BL				
(31320) TOURIST BUSINESS IMPR DIST TAX	\$2,503	\$2,427	\$2,800	\$3,464
(31350) BUSINESS LICENSE TAX	\$201,153	\$222,195	\$221,000	\$220,000
(31360) ADMISSIONS TAX - CARDROOM	\$322,316	\$337,137	\$360,000	\$340,000
(35150) BUSINESS LIC PROCESSING	\$35,559	\$39,817	\$38,000	\$40,000
<b>R04 OTH TAXES-CARDROOM, TBID &amp; BL TOTAL</b>	<b>\$561,532</b>	<b>\$601,576</b>	<b>\$621,800</b>	<b>\$603,464</b>
<b>OTHER TAXES TOTAL</b>	<b>\$561,532</b>	<b>\$601,576</b>	<b>\$621,800</b>	<b>\$603,464</b>
<b>FRANCHISE FEES</b>				
R05 OTHER TAXES - FRANCHISE TAXES				
(31410) FRANCHISE - NATURAL GAS	\$62,446	\$83,587	\$86,520	\$95,000
(31420) FRANCHISE - ELECTRICITY	\$222,436	\$256,060	\$288,000	\$300,000
(31430) FRANCHISE - CABLE TV	\$281,224	\$265,779	\$291,000	\$285,000
(31450) FRANCHISE - SOLID WASTE	\$273,448	\$425,757	\$468,000	\$487,000
<b>R05 OTHER TAXES - FRANCHISE TAXES TOTAL</b>	<b>\$839,555</b>	<b>\$1,031,184</b>	<b>\$1,133,520</b>	<b>\$1,167,000</b>
<b>FRANCHISE FEES TOTAL</b>	<b>\$839,555</b>	<b>\$1,031,184</b>	<b>\$1,133,520</b>	<b>\$1,167,000</b>
<b>FINES, FORFEITURES, AND PENALTIES</b>				
R21 WTR/WW PENALTIES				
(36320) LATE PENALTIES / INTEREST	\$19,344	\$2,486	\$1,623	\$0
<b>R21 WTR/WW PENALTIES TOTAL</b>	<b>\$19,344</b>	<b>\$2,486</b>	<b>\$1,623</b>	<b>\$0</b>
<b>FINES, FORFEITURES, AND PENALTIES TOTAL</b>	<b>\$19,344</b>	<b>\$2,486</b>	<b>\$1,623</b>	<b>\$0</b>
<b>INTERGOVERNMENTAL</b>				
R07 INTERGOVERNMENTAL - GRANTS				
(33190) GRANTS - OTHER	\$20,963	\$0	\$0	\$0
(34110) MOTOR VEHICLE LICENSE FEES	\$24,032	\$22,200	\$20,600	\$27,000
<b>R07 INTERGOVERNMENTAL - GRANTS TOTAL</b>	<b>\$44,994</b>	<b>\$22,200</b>	<b>\$20,600</b>	<b>\$27,000</b>
R08 INTERGOVERNMENTAL - GENERAL				
(34120) MANDATED COSTS (SB90) REIMBURSEMENT	\$0	\$24,537	\$30,000	\$36,000
<b>R08 INTERGOVERNMENTAL - GENERAL TOTAL</b>	<b>\$0</b>	<b>\$24,537</b>	<b>\$30,000</b>	<b>\$36,000</b>
<b>INTERGOVERNMENTAL TOTAL</b>	<b>\$44,994</b>	<b>\$46,737</b>	<b>\$50,600</b>	<b>\$63,000</b>
<b>CHARGES FOR SERVICES</b>				
R26 CHARGES FOR SVCS - DEV REIMBUR				
(35185) CHGS FOR SERV - OTHER PW DEVP	\$52,644	\$106,778	\$0	\$0
<b>R26 CHARGES FOR SVCS - DEV REIMBUR TOTAL</b>	<b>\$52,644</b>	<b>\$106,778</b>	<b>\$0</b>	<b>\$0</b>
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$52,644</b>	<b>\$106,778</b>	<b>\$0</b>	<b>\$0</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	-\$1,113,997	-\$50,041	\$100,000	\$440,600
(36120) INTEREST - OTHER	\$2,405	\$5,911	\$0	\$0

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
R13 INVESTMENT EARNING/INT INC TOTAL	-\$1,111,592	-\$44,130	\$100,000	\$440,600
R14 INVESTMENT EARNINGS/RENTS				
(36250) LEASE - CELL TOWER SITES	\$76,987	\$81,656	\$87,550	\$96,000
(36260) LEASE - CITY HALL OFFICES	\$152,278	\$225,512	\$126,300	\$126,300
(36290) RENTALS / LEASES - OTHER	\$2,917	\$3,042	\$2,950	\$3,000
R14 INVESTMENT EARNINGS/RENTS TOTAL	\$232,182	\$310,210	\$216,800	\$225,300
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	-\$879,410	\$266,080	\$316,800	\$665,900
MISCELLANEOUS				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$251,595	\$368,731	\$150,350	\$161,717
(36395) MISC REVENUES - PROGRAM INCOME	\$218	\$0	\$0	\$0
R15 MISCELLANEOUS TOTAL	\$251,813	\$368,731	\$150,350	\$161,717
MISCELLANEOUS TOTAL	\$251,813	\$368,731	\$150,350	\$161,717
TOTAL	\$17,823,775	\$22,368,973	\$22,510,095	\$23,281,381

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Non Departmental	1.44	1.00	1.00
<b>Total Staff Full Time Equivalents</b>	<b>1.44</b>	<b>1.00</b>	<b>1.00</b>

# Developer Projects

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

### 105 Developer Project Expenditures

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42110) LEGAL SERVICES	\$272,076	\$323,488	\$289,024	\$233,500
(42160) PROFESSIONAL SERVICES	\$513,714	\$699,944	\$855,000	\$725,000
(42165) NONREIMBURSABLE EXPENSE	\$7,350	\$9,683	\$30,000	\$20,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$67,742	\$75,818	\$30,000	\$60,000
E03 SUPPLIES & SERVICES TOTAL	<b>\$860,882</b>	<b>\$1,108,932</b>	<b>\$1,204,024</b>	<b>\$1,038,500</b>
SUPPLIES AND SERVICES TOTAL	<b>\$860,882</b>	<b>\$1,108,932</b>	<b>\$1,204,024</b>	<b>\$1,038,500</b>
TOTAL	<b>\$860,882</b>	<b>\$1,108,932</b>	<b>\$1,204,024</b>	<b>\$1,038,500</b>

## Revenues

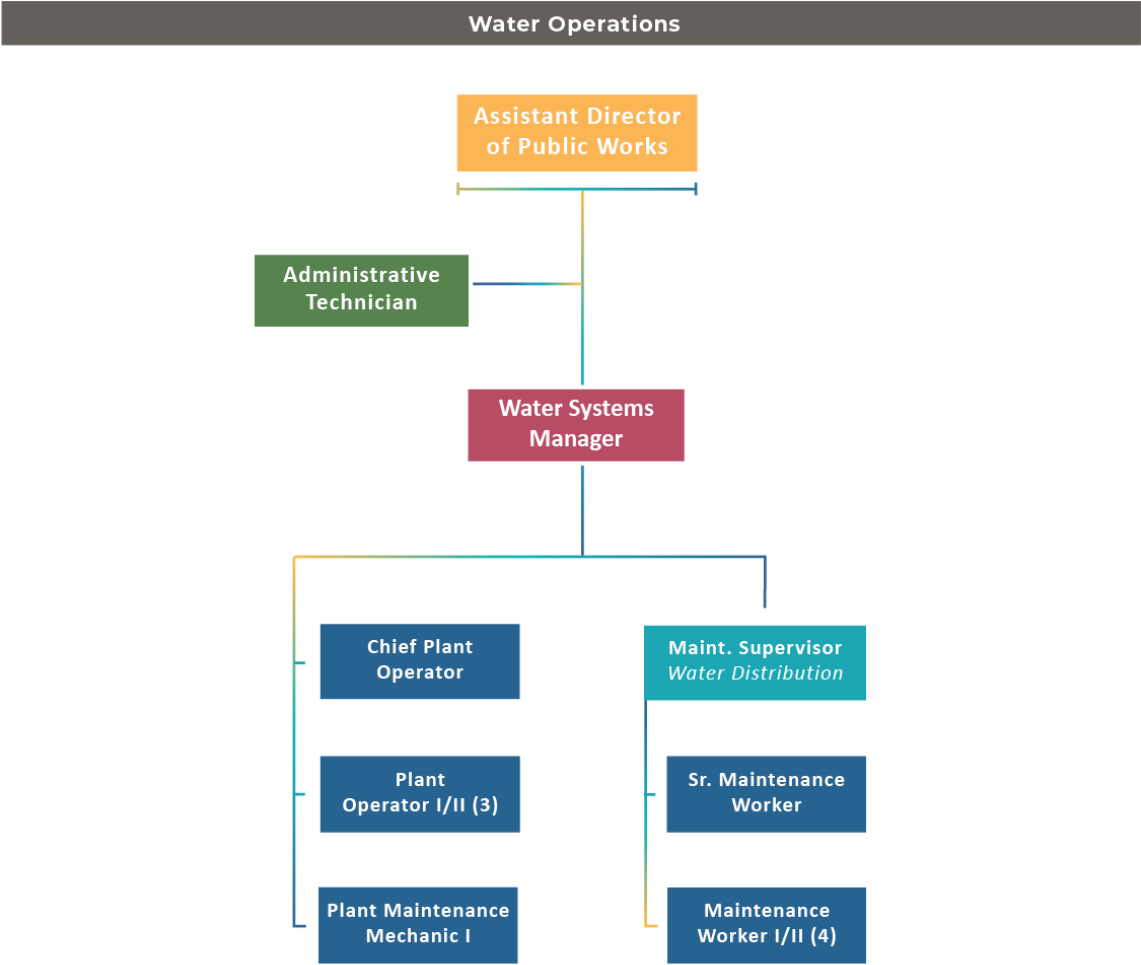
### 105 Developer Project Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERV - OTHER	\$674,319	\$893,946	\$927,500	\$803,000
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	<b>\$674,319</b>	<b>\$893,946</b>	<b>\$927,500</b>	<b>\$803,000</b>
R26 CHARGES FOR SVCS - DEV REIMBUR				
(35125) PLAN REVIEW	\$166,088	\$171,791	\$96,289	\$69,000
(35195) CHGS FOR SERV - LEGAL	\$303,107	\$367,468	\$331,093	\$268,525
R26 CHARGES FOR SVCS - DEV REIMBUR TOTAL	<b>\$469,195</b>	<b>\$539,259</b>	<b>\$427,382</b>	<b>\$337,525</b>
CHARGES FOR SERVICES TOTAL	<b>\$1,143,514</b>	<b>\$1,433,204</b>	<b>\$1,354,882</b>	<b>\$1,140,525</b>
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$0	\$0	\$0	\$19,300
TOTAL	<b>\$1,143,514</b>	<b>\$1,433,204</b>	<b>\$1,354,882</b>	<b>\$1,159,825</b>



# Water Enterprise

## Organization Chart



Water Operations are managed by the Public Works Department which provides for the health, safety, and comfort for all American Canyon residents, workers, and visitors on a daily basis. The services and functions provided by the Public Works 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.

### 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!

### FY 2023-2024 Highlights

#### **Completed**

- Operational Risk & Vulnerability Assessment
- Solids & Handling Analysis
- Potable Tank Inspections and Cleanings
- Installed new membrane cassette
- Modular cubicles, conference & breakroom
- Installed in-kind (water/electrical) to modular
- Enhanced Membrane Plant Cleaning Procedures
- Replaced Membrane Plant Raw Water Strainer
- Water Treatment Plant Inspections and Cleanings
- Ponds/Lagoons: Removed sludge, South Pond
- Wimms Interface Integration Lab Data
- Replace Plant Tank Valve
- Repaired WTP chain and flights
- Repaired flocculation gear and chain
- Generator Inspections
- Crane Inspections
- Water Quality Analyzers Calibration
- Water Meter Calibration
- Pressure Transducer Calibration
- Replaced two chlorine pumps
- Replaced two VFDs
- Water Main Repairs ~ 7
- Water Service Line Repairs ~ 33
- Water Meter Leaks ~ 215
- Service Calls ~ 1,503
- Refurbished/Repaired Meter Lids ~ 800
- Painted WTP Lab and bathroom
- Repaired WTP gate
- Annual Water Supply & Demand Assessment (AWSDA)
- Consumer Confidence Report (CCR)

### FY 2024-2025 Goals

#### **Operations & Maintenance**

- Replace and increase Membrane Cassettes
- Conventional Treatment Plant filtration system enhancements
- Connect Plant Tank MOV to PLC
- Water Treatment Plant Shop
- Solids/Sludge Pond removal
- Replace Via Bellagio VFD
- Ponds/Lagoons: Remove sludge
- Replace two Alum pumps and two Caustic Pumps
- Septic System Rehabilitation
- Water Quality Analyzers Calibration - Annual
- Water Meter Calibration - Annual
- Pressure Transducer Calibration - Annual
- Lead and Copper Testing
- Water Main Repairs
- Water Service Line Repairs
- Water Meter Leaks
- Service Calls
- Repair Water Meter Lids
- Annual Water Supply & Demand Assessment (AWSDA)
- Consumer Confidence Report (CCR)

#### **Contingency Plan**

- Recruit One Maintenance Worker
- Recruit One Plant Operator
- Lead and Copper Rule Inventory
- Hydrant Flushing Program

## Key Performance Indicators

Infrastructure – Develop and maintain infrastructure resources to support sustainable growth			
	2020-2021	2021-2022	2022-23
Household water use (cubic feet)	65,942,700	48,548,300	56,732,900
City properties water use (potable)	3,596,071	2,186,000	1,884,300
Business recycled water use	9,176,200	10,955,700	17,767,987
City recycled water use	1,551,300	746,200	5,435,527
Consumer Confidence Report Data	Located on Website	Located on Website	Located on Website
Non-revenue water	635 AF (acre-feet)	419 AF (acre-feet)	214 AF (acre-feet)

## Summary

Collapse All	2021-22 Actual	2022-23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
▼ REVENUES	8,533,671	9,437,855	10,016,718	10,533,438
▶ FINES, FORFEITURES, AND PENALTIES	93,977	128,487	114,300	120,000
▶ CHARGES FOR SERVICES	8,412,015	8,544,184	9,441,640	9,530,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	-212,625	215,995	40,378	553,438
▶ MISCELLANEOUS	240,304	319,827	420,400	330,000
▶ TRANSFERS IN - OTHER	0	229,363	0	0
▼ EXPENSES	8,820,688	9,316,184	10,811,401	14,692,913
▶ SALARIES	997,489	1,156,829	1,343,755	1,495,911
▶ BENEFITS	71,943	370,261	442,516	493,757
▶ RETIREMENT (CalPERS)	159,729	184,244	156,258	180,346
▶ RETIREE MEDICAL (OPEB)	140,935	45,043	122,517	128,656
▶ SUPPLIES AND SERVICES	4,973,919	5,612,582	6,185,857	6,070,500
▶ INTERNAL SERVICE FEES	363,150	463,970	830,683	1,097,992
▶ DEBT SERVICE	82,080	82,058	82,046	82,002
▶ UTILITIES	73,194	75,433	85,400	100,700
▶ CAPITAL OUTLAY	30,000	206,784	150,600	0
▶ MISCELLANEOUS	1,170,893	-552,625	0	-75,794
▶ TRANSFERS OUT - CAPITAL PROJECTS	-155,893	323,896	38,394	2,794,000
▶ TRANSFERS OUT - OTHER	823,607	1,262,035	1,284,203	1,807,030
▶ INTRA-FUND TRANSFERS OUT	89,642	85,674	89,171	517,813
Revenues Less Expenses	-287,017	121,671	-794,683	-4,159,475

## Revenues

### 510 Water Ops Revenues by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(560) WATER TREATMENT PLANT	\$0	\$909	\$8,800	\$0
(565) WATER DISTRIBUTION	\$1,843	\$0	\$0	\$0
(810) NON DEPARTMENTAL	\$8,531,829	\$9,436,946	\$10,007,918	\$10,533,438
<b>TOTAL</b>	<b>\$8,533,671</b>	<b>\$9,437,855</b>	<b>\$10,016,718</b>	<b>\$10,533,438</b>

## Expenses

### 510 Water Ops Expenditures by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(450) CAPITAL PROJETS	\$244,107	\$723,896	\$38,394	\$3,219,000
(560) WATER TREATMENT PLANT	\$1,483,133	\$39,150	\$2,326,035	\$3,340,861
(565) WATER DISTRIBUTION	\$991,284	\$1,013,187	\$1,489,859	\$1,542,846
(830) DEBT SERVICE	\$101,340	\$95,590	\$171,217	\$99,021
(810) NON DEPARTMENTAL	\$6,000,824	\$7,444,361	\$6,785,895	\$6,491,185
<b>TOTAL</b>	<b>\$8,820,688</b>	<b>\$9,316,184</b>	<b>\$10,811,401</b>	<b>\$14,692,913</b>

## Authorized Personnel

Water Operations Staffing by Function	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25
<b>Water Operations</b>			
Water Treatment Plant*	6.05	5.90	6.10
Water Distribution*	5.50	6.50	6.50
Water-Non-Departmental*	1.05	1.05	1.10
<b>Water Operations Total</b>	<b>12.60</b>	<b>13.45</b>	<b>13.70</b>

# Treatment Plant

## Revenues

### 510-50-560 Water Treatment Plant Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
MISCELLANEOUS	\$0	\$909	\$8,800	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$909</b>	<b>\$8,800</b>	<b>\$0</b>

## Expenses

### 510-50-560 Water Treatment Plant Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$426,369	\$436,850	\$605,149	\$596,805
(41120) WAGES - PART TIME	\$0	\$0	\$0	\$47,400
(41140) WAGES - OVERTIME	\$24,335	\$14,875	\$9,000	\$3,000
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$450,704</b>	<b>\$451,725</b>	<b>\$614,149</b>	<b>\$647,205</b>
<b>SALARIES TOTAL</b>	<b>\$450,704</b>	<b>\$451,725</b>	<b>\$614,149</b>	<b>\$647,205</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$43,356	\$53,367	\$115,215	\$111,940
(41230) HEALTH-IN-LIEU	\$14,200	\$11,400	\$6,175	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$21,165	\$21,467	\$30,881	\$28,136
(41260) SOCIAL SECURITY & MEDICARE	\$7,057	\$7,005	\$9,222	\$9,832
(41270) WORKER COMP INSURANCE	\$44,905	\$37,930	\$65,604	\$69,974
(41290) BENEFITS - OTHER	\$1,354	\$7,974	\$1,901	\$2,589
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$132,038</b>	<b>\$139,144</b>	<b>\$228,998</b>	<b>\$228,171</b>
<b>BENEFITS TOTAL</b>	<b>\$132,038</b>	<b>\$139,144</b>	<b>\$228,998</b>	<b>\$228,171</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$69,004	\$73,933	\$79,413	\$92,269
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$69,004</b>	<b>\$73,933</b>	<b>\$79,413</b>	<b>\$92,269</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$69,004</b>	<b>\$73,933</b>	<b>\$79,413</b>	<b>\$92,269</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$5,422	\$31,462	\$40,600	\$58,500
(42160) PROFESSIONAL SERVICES	\$932	\$10,305	\$52,000	\$54,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$6,051	\$3,952	\$9,300	\$9,301
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$224	\$3,499	\$3,500
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$12,405</b>	<b>\$45,943</b>	<b>\$105,399</b>	<b>\$125,301</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$177,364	\$86,880	\$225,100	\$235,500
(42315) REIMBURSABLE REPAIRS	\$0	\$0	\$20,000	\$10,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$177,364</b>	<b>\$86,880</b>	<b>\$245,100</b>	<b>\$245,500</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$1,312	\$390	\$3,200	\$3,200
(42430) CONFERENCES - TRAINING	\$8,755	\$3,806	\$7,000	\$7,000
(42440) RENTALS - EQUIPMENT/SPACE	\$5,206	\$4,996	\$0	\$5,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$15,273</b>	<b>\$9,192</b>	<b>\$10,200</b>	<b>\$15,200</b>

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>E06 SUPPLIES - GENERAL SUPPLIES</b>				
(43110) OFFICE SUPPLIES	\$1,660	\$4,778	\$2,000	\$2,000
(43115) OPERATING SUPPLIES	\$15,671	\$37,392	\$33,200	\$21,900
(43130) WATER METERS	\$98,208	\$104,845	\$150,000	\$160,000
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$115,538</b>	<b>\$147,015</b>	<b>\$185,200</b>	<b>\$183,900</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$320,580</b>	<b>\$289,030</b>	<b>\$545,899</b>	<b>\$569,901</b>
<b>UTILITIES</b>				
<b>E07 UTILITIES &amp; MAINT</b>				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$3,960	\$4,825	\$4,100	\$5,300
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$3,960</b>	<b>\$4,825</b>	<b>\$4,100</b>	<b>\$5,300</b>
<b>UTILITIES TOTAL</b>	<b>\$3,960</b>	<b>\$4,825</b>	<b>\$4,100</b>	<b>\$5,300</b>
<b>CAPITAL OUTLAY</b>				
<b>E11 CAPITAL OUTLAY</b>				
(46130) MAJOR EQUIPMENT	\$15,000	\$54,531	\$17,300	\$0
<b>E11 CAPITAL OUTLAY TOTAL</b>	<b>\$15,000</b>	<b>\$54,531</b>	<b>\$17,300</b>	<b>\$0</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$15,000</b>	<b>\$54,531</b>	<b>\$17,300</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$991,284</b>	<b>\$1,013,187</b>	<b>\$1,489,859</b>	<b>\$1,542,846</b>

<b>Division Staffing</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>	<b>Adopted Budget</b>
<b>Full Time Equivalent Positions</b>	<b>FY 2022-23</b>	<b>FY 2023-24</b>	<b>FY 2024-25</b>
Water Systems Manager	0.50	0.50	0.50
Environmental Services Manager	0.25	0.20	0.20
Plant Operations Supervisor	-	-	1.00
Management Analyst	-	-	0.20
Plant Maintenance Mechanic	1.00	1.00	1.00
Plant Operator	4.00	4.00	3.00
Environmental Specialist	-	0.20	0.20
Sustainability Coordinator	0.30	-	-
<b>Total Full Time Equivalents</b>	<b>6.05</b>	<b>5.90</b>	<b>6.10</b>

# Distribution System

## Revenues

### 510-50-565 Water Distributions Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>	\$1,843	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,843</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Expenses

### 510-50-565 Water Distribution Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$426,369	\$436,850	\$605,149	\$596,805
(41120) WAGES - PART TIME	\$0	\$0	\$0	\$47,400
(41140) WAGES - OVERTIME	\$24,335	\$14,875	\$9,000	\$3,000
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$450,704</b>	<b>\$451,725</b>	<b>\$614,149</b>	<b>\$647,205</b>
<b>SALARIES TOTAL</b>	<b>\$450,704</b>	<b>\$451,725</b>	<b>\$614,149</b>	<b>\$647,205</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$43,356	\$53,367	\$115,215	\$111,940
(41230) HEALTH-IN-LIEU	\$14,200	\$11,400	\$6,175	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$21,165	\$21,467	\$30,881	\$28,136
(41260) SOCIAL SECURITY & MEDICARE	\$7,057	\$7,005	\$9,222	\$9,832
(41270) WORKER COMP INSURANCE	\$44,905	\$37,930	\$65,604	\$69,974
(41290) BENEFITS - OTHER	\$1,354	\$7,974	\$1,901	\$2,589
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$132,038</b>	<b>\$139,144</b>	<b>\$228,998</b>	<b>\$228,171</b>
<b>BENEFITS TOTAL</b>	<b>\$132,038</b>	<b>\$139,144</b>	<b>\$228,998</b>	<b>\$228,171</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$69,004	\$73,933	\$79,413	\$92,269
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$69,004</b>	<b>\$73,933</b>	<b>\$79,413</b>	<b>\$92,269</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$69,004</b>	<b>\$73,933</b>	<b>\$79,413</b>	<b>\$92,269</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$5,422	\$31,462	\$40,600	\$58,500
(42160) PROFESSIONAL SERVICES	\$932	\$10,305	\$52,000	\$54,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$6,051	\$3,952	\$9,300	\$9,301
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$224	\$3,499	\$3,500
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$12,405</b>	<b>\$45,943</b>	<b>\$105,399</b>	<b>\$125,301</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$177,364	\$86,880	\$225,100	\$235,500
(42315) REIMBURSABLE REPAIRS	\$0	\$0	\$20,000	\$10,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$177,364</b>	<b>\$86,880</b>	<b>\$245,100</b>	<b>\$245,500</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$1,312	\$390	\$3,200	\$3,200

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(42430) CONFERENCES - TRAINING	\$8,755	\$3,806	\$7,000	\$7,000
(42440) RENTALS - EQUIPMENT/SPACE	\$5,206	\$4,996	\$0	\$5,000
E05 SERVICES - OTHER TOTAL	\$15,273	\$9,192	\$10,200	\$15,200
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$1,660	\$4,778	\$2,000	\$2,000
(43115) OPERATING SUPPLIES	\$15,671	\$37,392	\$33,200	\$21,900
(43130) WATER METERS	\$98,208	\$104,845	\$150,000	\$160,000
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$115,538	\$147,015	\$185,200	\$183,900
SUPPLIES AND SERVICES TOTAL	\$320,580	\$289,030	\$545,899	\$569,901
<b>UTILITES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$3,960	\$4,825	\$4,100	\$5,300
E07 UTILITIES & MAINT TOTAL	\$3,960	\$4,825	\$4,100	\$5,300
UTILITES TOTAL	\$3,960	\$4,825	\$4,100	\$5,300
<b>CAPITAL OUTLAY</b>				
E11 CAPITAL OUTLAY	\$15,000	\$54,531	\$17,300	\$0
CAPITAL OUTLAY TOTAL	\$15,000	\$54,531	\$17,300	\$0
<b>TOTAL</b>	<b>\$991,284</b>	<b>\$1,013,187</b>	<b>\$1,489,859</b>	<b>\$1,542,846</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Water Systems Manager	0.50	0.50	0.50
Water Maintenance Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	-	-	1.00
Maintenance Worker	4.00	5.00	4.00
<b>Total Full Time Equivalent</b>	<b>5.50</b>	<b>6.50</b>	<b>6.50</b>



# Capital Projects

## Expenses

### 510-85-450 Water Capital Projects Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$400,000	\$400,000	\$0	\$0
E03 SUPPLIES & SERVICES TOTAL	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>
<b>SUPPLIES AND SERVICES TOTAL</b>				
	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TRANSFERS OUT - CAPITAL PROJECTS</b>				
E16 TRANS OUT TO CAP PROJ FUNDS				
(48310) TRANSFER CAP PROJS FUND - GEN	\$0	\$296,443	\$38,394	\$2,544,000
(48320) TRANSFER CAP PROJ - WASTEWATER	-\$155,893	\$27,453	\$0	\$250,000
(48325) TRANSFER CAP PROJ - RECYCLED	\$0	\$0	\$0	\$0
E16 TRANS OUT TO CAP PROJ FUNDS TOTAL	<b>-\$155,893</b>	<b>\$323,896</b>	<b>\$38,394</b>	<b>\$2,794,000</b>
<b>TRANSFERS OUT - CAPITAL PROJECTS TOTAL</b>				
	<b>-\$155,893</b>	<b>\$323,896</b>	<b>\$38,394</b>	<b>\$2,794,000</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
	\$0	\$0	\$0	\$425,000
<b>TOTAL</b>				
	<b>\$244,107</b>	<b>\$723,896</b>	<b>\$38,394</b>	<b>\$3,219,000</b>

## Transfers - Capital Projects

### Fund 510 Transfers - Capital Projects

	2024 - 25 Budget
<b>TRANSPORTATION</b>	
(TR24-0300) RANCHO DEL MAR PAVING AND UTILITY IMPROVEMENTS	\$1,162,000
(TR16-0700) GREEN ISLAND RD RECON&WIDENING	\$550,000
(TR23-0100) KNIGHTSBRIDGE RECONSTRUCTION AND WATER MAIN IMPROVEMENT	\$505,000
(TR25-0100) RANCHO PHASE II	\$200,000
(TR22-0400) BENTON WAY ENHANCED CROSSWALK	\$127,000
<b>TRANSPORTATION TOTAL</b>	<b>\$2,544,000</b>
<b>WATER</b>	
(WA23-0200) WATER TREATMENT FILTER MEDIA REPL & UNDERDRAIN REPAIR	\$350,000
(WA23-0100) WATER TREATMENT PLANT SHOP	\$75,000
<b>WATER TOTAL</b>	<b>\$425,000</b>
<b>WASTEWATER</b>	
(WW16-0300) SCADA	\$250,000
<b>WASTEWATER TOTAL</b>	<b>\$250,000</b>
<b>TOTAL</b>	
	<b>\$3,219,000</b>

# Non-Departmental

## Revenues

### 510-80-810 Water Non-Departmental Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>FINES, FORFEITURES, AND PENALTIES</b>				
R21 WTR/WW PENALTIES				
(36320) LATE PENALTIES / INTEREST	\$93,977	\$128,487	\$114,300	\$120,000
R21 WTR/WW PENALTIES TOTAL	\$93,977	\$128,487	\$114,300	\$120,000
FINES, FORFEITURES, AND PENALTIES TOTAL	\$93,977	\$128,487	\$114,300	\$120,000
<b>CHARGES FOR SERVICES</b>				
R12 SALE OF WATER				
(35820) WATER SERVICE CHARGE - POTABLE	\$8,362,554	\$8,485,676	\$9,360,200	\$9,450,000
(35822) WATER SERVICE CHARGE - RAW	\$47,619	\$58,508	\$81,440	\$80,000
R12 SALE OF WATER TOTAL	\$8,410,172	\$8,544,184	\$9,441,640	\$9,530,000
CHARGES FOR SERVICES TOTAL	\$8,410,172	\$8,544,184	\$9,441,640	\$9,530,000
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	-\$212,625	\$215,995	\$40,378	\$553,438
R13 INVESTMENT EARNING/INT INC TOTAL	-\$212,625	\$215,995	\$40,378	\$553,438
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	-\$212,625	\$215,995	\$40,378	\$553,438
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$240,304	\$318,918	\$359,300	\$330,000
(36391) DWR SWP REFUND	\$0	\$0	\$52,300	\$0
R15 MISCELLANEOUS TOTAL	\$240,304	\$318,918	\$411,600	\$330,000
MISCELLANEOUS TOTAL	\$240,304	\$318,918	\$411,600	\$330,000
TRANSFERS IN - OTHER	\$0	\$229,363	\$0	\$0
TOTAL	\$8,531,829	\$9,436,946	\$10,007,918	\$10,533,438

## Expenses

### 510-80-810 Water Non-Departmental Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$113,357	\$136,471	\$84,587	\$133,930
(41140) WAGES - OVERTIME	\$954	\$178	\$0	\$0
(41160) ALLOWANCES	\$1,811	\$1,920	\$0	\$0
E01 PERSONNEL - WAGES TOTAL	\$116,122	\$138,569	\$84,587	\$133,930
SALARIES TOTAL	\$116,122	\$138,569	\$84,587	\$133,930
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$18,856	\$20,841	\$12,754	\$20,353
(41240) CAFETERIA PLAN SECTION 125	\$4,227	\$4,452	\$5,702	\$4,510
(41260) SOCIAL SECURITY & MEDICARE	\$1,747	\$2,069	\$1,309	\$2,008
(41270) WORKER COMP INSURANCE	\$7,901	\$7,096	\$9,825	\$8,376
(41282) PENSION EXPENSE	-\$223,456	\$37,354	\$0	\$0
(41290) BENEFITS - OTHER	\$1,371	\$1,421	\$0	\$676
E02 PERSONNEL - BENEFITS TOTAL	-\$189,354	\$73,233	\$29,590	\$35,923
BENEFITS TOTAL	-\$189,354	\$73,233	\$29,590	\$35,923

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$17,037	\$18,820	\$16,257	\$16,454
E33 RETIREMENT CALPERS TOTAL	\$17,037	\$18,820	\$16,257	\$16,454
RETIREMENT (CALPERS) TOTAL	\$17,037	\$18,820	\$16,257	\$16,454
<b>RETIREE MEDICAL (OPEB)</b>				
E31 RETIREE MEDICAL (OPEB)				
(41280) RETIREE HEALTH BENEFITS	\$60,100	\$53,849	\$74,980	\$84,309
(41281) OPEB	\$80,835	-\$8,807	\$47,537	\$44,347
E31 RETIREE MEDICAL (OPEB) TOTAL	\$140,935	\$45,043	\$122,517	\$128,656
RETIREE MEDICAL (OPEB) TOTAL	\$140,935	\$45,043	\$122,517	\$128,656
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$0	\$0	\$33,414	\$0
(42160) PROFESSIONAL SERVICES	\$42,173	\$47,333	\$733,626	\$40,000
(42180) TEMP AGENCY SERVICES	\$0	\$0	\$3,200	\$0
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$0	\$9,000	\$0	\$0
E03 SUPPLIES & SERVICES TOTAL	\$42,173	\$56,333	\$770,240	\$40,000
E05 SERVICES - OTHER				
(42400) BAD DEBT EXPENSE	-\$11,826	\$14,649	\$0	\$0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$425	\$527	\$2,600	\$2,600
(42491) SERVICES - CASH FOR GRASS	\$17,463	\$8,815	\$30,000	\$15,000
(42492) SERVICES - TOILET REBATES	\$5,300	\$5,800	\$10,000	\$5,000
E05 SERVICES - OTHER TOTAL	\$11,362	\$29,791	\$42,600	\$22,600
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$0	\$500	\$500
(43115) OPERATING SUPPLIES	\$750	\$637	\$0	\$3,500
E06 SUPPLIES - GENERAL SUPPLIES TOTAL	\$750	\$637	\$500	\$4,000
E08 SUPPLIES - PURCHASED WATER				
(43310) CITY OF NAPA	\$178,426	\$305,944	\$278,000	\$200,000
(43320) NORTH BAY AQUEDUCT	\$2,142,501	\$2,330,665	\$2,303,000	\$2,600,000
(43330) CITY OF VALLEJO	\$1,059,922	\$1,398,799	\$1,021,218	\$400,000
(43350) AC RECYCLED WATER	\$10,000	\$49,405	\$0	\$0
E08 SUPPLIES - PURCHASED WATER TOTAL	\$3,390,850	\$4,084,812	\$3,602,218	\$3,200,000
SUPPLIES AND SERVICES TOTAL	\$3,445,134	\$4,171,574	\$4,415,558	\$3,266,600
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$77,400	\$218,948	\$325,219	\$394,205
(42484) ISF - FLEET	\$238,950	\$178,624	\$354,173	\$389,757
(42485) ISF - INFO TECH	\$18,000	\$44,795	\$54,709	\$249,129
(42487) ISF - LEGAL SERVICES	\$28,800	\$21,603	\$96,582	\$64,901
E34 INTERNAL SERVICE FEES TOTAL	\$363,150	\$463,970	\$830,683	\$1,097,992
INTERNAL SERVICE FEES TOTAL	\$363,150	\$463,970	\$830,683	\$1,097,992
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43230) UTILITIES - WATER	\$2,155	\$2,563	\$2,500	\$4,600
E07 UTILITIES & MAINT TOTAL	\$2,155	\$2,563	\$2,500	\$4,600
UTILITIES TOTAL	\$2,155	\$2,563	\$2,500	\$4,600
<b>MISCELLANEOUS</b>				
	\$1,282,037	\$1,268,554	\$0	\$0
<b>TRANSFERS OUT - OTHER</b>				
E13 INTER-FUND TRANSFERS OUT				
	\$823,607	\$1,262,035	\$1,284,203	\$1,807,030
TRANSFERS OUT - OTHER TOTAL	\$823,607	\$1,262,035	\$1,284,203	\$1,807,030
TOTAL	\$6,000,824	\$7,444,361	\$6,785,895	\$6,491,185

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Maintenance and Utilities Director	0.40	0.40	-
Deputy Public Works Director	-	-	0.45
Administrative Technician	0.40	0.40	0.40
Administrative Clerk II	0.25	0.25	0.25
<b>Total Full Time Equivalent</b>	<b>1.05</b>	<b>1.05</b>	<b>1.10</b>

# Debt Service

## Expenses

510-80-830 Water Debt Service Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>DEBT SERVICE</b>				
E09 DEBT SERVICE				
(44110) INTEREST PAYMENT	\$11,697	\$9,916	\$8,100	\$6,208
(44120) PRINCIPAL PAYMENT	\$70,382	\$72,142	\$73,946	\$75,794
<b>E09 DEBT SERVICE TOTAL</b>	<b>\$82,080</b>	<b>\$82,058</b>	<b>\$82,046</b>	<b>\$82,002</b>
<b>DEBT SERVICE TOTAL</b>	<b>\$82,080</b>	<b>\$82,058</b>	<b>\$82,046</b>	<b>\$82,002</b>
<b>MISCELLANEOUS</b>	<b>-\$70,382</b>	<b>-\$72,142</b>	<b>\$0</b>	<b>-\$75,794</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
E12 INTRA-FUND TRANSFERS OUT	\$89,642	\$85,674	\$89,171	\$92,813
<b>INTRA-FUND TRANSFERS OUT TOTAL</b>	<b>\$89,642</b>	<b>\$85,674</b>	<b>\$89,171</b>	<b>\$92,813</b>
<b>TOTAL</b>	<b>\$101,340</b>	<b>\$95,590</b>	<b>\$171,217</b>	<b>\$99,021</b>

# Capacity Fees

## Revenues

### 520 Water Capacity Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35160) CAPACITY FEE	\$1,252,878	\$332,954	\$1,220,193	\$4,431,500
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$1,252,878	\$332,954	\$1,220,193	\$4,431,500
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$1,252,878</b>	<b>\$332,954</b>	<b>\$1,220,193</b>	<b>\$4,431,500</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	-\$102,062	\$86,501	\$96,000	\$290,800
R13 INVESTMENT EARNING/INT INC TOTAL	-\$102,062	\$86,501	\$96,000	\$290,800
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>-\$102,062</b>	<b>\$86,501</b>	<b>\$96,000</b>	<b>\$290,800</b>
<b>MISCELLANEOUS</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,500</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,150,816</b>	<b>\$419,455</b>	<b>\$1,318,693</b>	<b>\$4,722,300</b>

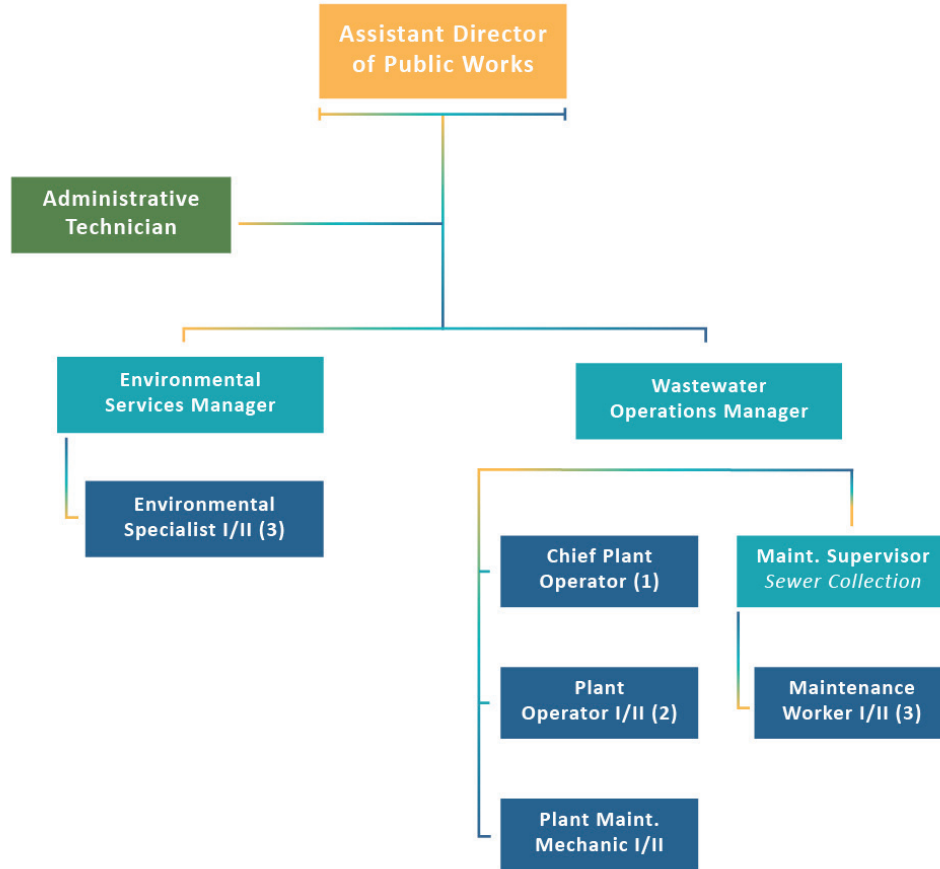
## Expenses

### 520 Water Capacity Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$0	\$0	\$20,000
E03 SUPPLIES & SERVICES TOTAL	\$0	\$0	\$0	\$20,000
E05 SERVICES - OTHER	\$454,420	\$0	\$0	\$0
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$454,420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>
<b>DEBT SERVICE</b>				
E09 DEBT SERVICE				
(44110) INTEREST PAYMENT	\$4,355	\$24,618	\$19,796	\$42,394
E09 DEBT SERVICE TOTAL	\$4,355	\$24,618	\$19,796	\$42,394
<b>DEBT SERVICE TOTAL</b>	<b>\$4,355</b>	<b>\$24,618</b>	<b>\$19,796</b>	<b>\$42,394</b>
<b>TRANSFERS OUT - CAPITAL PROJECTS</b>				
E16 TRANS OUT TO CAP PROJ FUNDS				
(48310) TRANSFER CAP PROJ FUND - GEN	\$716,989	\$91,355	\$0	\$0
E16 TRANS OUT TO CAP PROJ FUNDS TOTAL	\$716,989	\$91,355	\$0	\$0
<b>TRANSFERS OUT - CAPITAL PROJECTS TOTAL</b>	<b>\$716,989</b>	<b>\$91,355</b>	<b>\$0</b>	<b>\$0</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
E12 INTRA-FUND TRANSFERS OUT				
(47160) INTRA-FUND TRANSFER OUT WATER	\$0	\$0	\$0	\$500,000
E12 INTRA-FUND TRANSFERS OUT TOTAL	\$0	\$0	\$0	\$500,000
<b>INTRA-FUND TRANSFERS OUT TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$500,000</b>
<b>TOTAL</b>	<b>\$1,175,764</b>	<b>\$115,972</b>	<b>\$19,796</b>	<b>\$562,394</b>

# Wastewater Enterprise

## Wastewater Operations



Wastewater Operations are managed by the Public Works Department which provides for the health, safety, and comfort for all American Canyon residents, workers, and visitors on a daily basis. The services and functions provided by the Public Works 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.

### **Wastewater Operations Divisions:**

- **(570) Wastewater Reclamation Facility**
- **(575) Wastewater Collection**
- **(585) Environmental Compliance**
- **(450) Capital Projects**
- **(810) Non-Departmental**
- **(830) Debt Services**
- **(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

#### ***Environmental Compliance***

- Environmental Services oversees all permits related to the Water Reclamation Facility, all city owned emergency generators, all hazardous materials and all air quality.
- Manages the solid waste franchise agreement
- Oversees the stormwater management program
- Participates in outreach activities to promote pollution prevention

## FY 2023-2024 Highlights

### WATER RECLAMATION FACILITY

- Replaced Generators at Green Island PS, WRF, WTP, City Hall, Building E PS Crane repair and inspection
- Replaced several actuators and cyclic valves
- Replaced all filters in blower rooms
- Replaced one Recycle water pump
- Replaced 2 drum screen drums
- Replaced all brushes
- Replaced chlorine contact basin chlorine mixer gear box
- Replaced chlorine injection carrier feed water line
- Cleaned grit and debris from overflow pond
- Annual membrane cleaning and repairs
- Recycle water tank fill pump annual inspection and maintenance
- Serviced UV crane and installed remote control
- Replaced PLC (2) headworks screens
- Maintained 27 UPS in several MCCs, pump stations and network
- Cleaned UV lamps on a quarterly basis
- Calibrated UVT sensor (Hach tech twice per year) Service Blue frog
- Replaced air scour blower motor
- Rebuilt both motors at Sunset pump station
- Installed new flow meter at Sunset pump station
- Replace sump pump Sunset pump station
- Painting project continued
- New Green Island Pump station (Napa Logistics) in operation
- Continue in-sight plant parameter monitoring  
Installed recycled water fill station at WRF  
Removed overgrown trees  
Added solar arrays at WRF  
Added battery backup system  
Local limits assessment with LWA  
In conceptual design phase for treating HSIW

## FY 2023-2024 Highlights *cont'd*

### COLLECTIONS MAINTENANCE

- Update outdated OERP (overflow emergency response plan) to new SERP (spill emergency response plan) and update all information related, and attach new document into existing SSMP, to fully comply with new SSS-WDR order
- New regulations and requirements related to updated SSS-WDR order implemented Recertified collections system under new SSS-WDR order
- CCTV inspections for CIP SS1 (Rancho Del Mar)
- CCTV inspections for annual paving projects (Green Island Rd, Hanna, Mezzetta) Industrial area sewer main cleaning (Green Island, Commerce, Hanna, Mezzetta, Jim Oswald)
- WRF site prep for collections office trailer
- Received collections office trailer at the WRF
- Helping with pre-treatment sampling stations
- Chris Morris CWEA Collections grade IV
- Thomas Valenti CWEA Collections grade II & SWRCB D2 (State Water Resources Control Board, water distribution)  
Andy Cervantes passed probation, CWEA Collections grade I, and class A commercial drivers license
- Pump station landscape maintenance, weed abatement and cleanup- tree removed at sunset pump station
- Sewer main replaced on Los Altos (50' of 6" sewer main, #105 to #112 Los Altos) Sewer main replaced on Andrew Rd (500' of 8" sewer main from Thayer to Crawford)

### ENVIRONMENTAL COMPLIANCE

- 100% compliance rate with the WRF NPDES Permit
- Participated in Wastewater Surveillance for SAR COVID 19 study
- Maintained Community Outreach for Pollution Prevention  
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
- Renewed 76 discharge permits
- Supported the Water Conservation Program by providing rebates for 7,445 sq ft of turf removal and 23 toilet upgrades
- Implemented SB1383 Regulations that included 126 Residential Route Reviews and a residential compost hub that gave 520 yards of compost to our residents.
- Negotiated new 10 year term franchise agreement with Recology



## FY 2024-2025 Goals

### WATER RECLAMATION FACILITY

- SCADA software upgrade project contract
- Scheduled backup generator checks protocol
- Operator in training program ramp up
- Continued working on industrial waste plant
- All Operators grade III or higher treatment
- Run Power to maintenance shop
- Build collections team shop with electrical
- Create pump station PERP for each pump station (Emergency response plan) Purchase 6" portable diesel pump
- Dissolved O2 probe installation set up
- Purchase 6 compliance flow meters
- Street sweeping schedule start up again
- Remodel parking lot (adding 8 more personal slots)/ remove concrete sidewalk Design and construct parking lot lower level for City vehicles/Large trucks
- Wetland pond clean up
- Utility truck for collections -1
- Build shop for Collections and pre-treatment

## FY 2024-2025 Goals *cont'd*

### COLLECTIONS MAINTENANCE

- Develop pump station emergency response plans (PERPs) with Standard operating procedure for pump station emergency operations.
- SSMP audit (in process, due 8/2/24)
- WRF parking lot expansion
- SmartCover installation and implementation (manhole flow and level monitors of I&I and overflows)
- Manhole rehabs
- CCTV inspections for annual paving projects
- Building E wet well clean out
- Sewer lateral replacements at 504 Donaldson and 2 Stetson Develop SOPs for Vactor and Vac-Con
- Napa Junction (corporation yard, parks and recreation), inspect, clean and verify sewer system layout

### ENVIRONMENTAL COMPLIANCE

- 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
- Purchase and install outdoor water refill stations
- Purchase recycling and organics bins for city facilities
- Residential compost hub
- Maintenance on the WRF wetlands ponds

## Summary

Data

Collapse All				
▼ REVENUES	4,936,080	5,278,614	5,272,690	5,343,300
▶ FINES, FORFEITURES, AND PENALTIES	64,931	81,785	90,000	90,000
▶ CHARGES FOR SERVICES	4,824,937	4,940,178	5,042,690	5,050,000
▶ INVESTMENT EARNINGS (INTEREST AND RENTS)	28,277	166,693	120,000	193,300
▶ MISCELLANEOUS	17,936	89,761	20,000	10,000
▶ TRANSFERS IN - OTHER	0	198	0	0
▼ EXPENSES	6,137,603	2,334,568	6,253,974	9,388,514
▶ SALARIES	1,076,335	1,116,550	1,275,346	1,462,914
▶ BENEFITS	120,978	353,455	368,842	408,954
▶ RETIREMENT (CalPERS)	196,820	227,300	225,502	279,203
▶ RETIREE MEDICAL (OPEB)	105,082	104,806	128,160	132,513
▶ SUPPLIES AND SERVICES	698,905	623,286	1,471,828	1,209,780
▶ INTERNAL SERVICE FEES	321,050	501,825	762,351	867,867
▶ DEBT SERVICE	708,892	753,462	315,029	53,329
▶ UTILITIES	360,530	335,012	518,700	616,800
▶ CAPITAL OUTLAY	38,919	719,177	38,200	25,000
▶ MISCELLANEOUS	826,224	-3,882,634	0	0
▶ TRANSFERS OUT - CAPITAL PROJECTS	20,449	149,364	26,162	1,567,000
▶ TRANSFERS OUT - OTHER	765,906	1,002,920	1,123,854	1,513,455
▶ INTRA-FUND TRANSFERS OUT	897,512	330,045	0	1,251,699
Revenues Less Expenses	-1,201,523	2,944,046	-981,284	-4,045,214

## Revenues

### Wastewater Ops Revenues by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(585) WW ENVIRONMENTAL COMPLIANCE	\$0	\$124	\$0	\$0
(570) WW TREATMENT PLANT	\$300	\$70,506	\$0	\$0
(810) NON DEPARTMENTAL	\$4,935,780	\$5,207,985	\$5,272,690	\$5,343,300
<b>TOTAL</b>	<b>\$4,936,080</b>	<b>\$5,278,614</b>	<b>\$5,272,690</b>	<b>\$5,343,300</b>

## Expenses

### Wastewater Ops Expenses by Function

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(585) WW ENVIRONMENTAL COMPLIANCE	\$414,090	\$489,734	\$833,482	\$685,975
(450) CAPITAL PROEJCTS	\$312,306	\$197,769	\$26,162	\$2,519,842
(570) WW TREATMENT PLANT	\$3,075,847	-\$1,723,127	\$1,950,051	\$2,154,220
(575) WW COLLECTIONS	\$509,518	\$1,181,331	\$849,820	\$966,180
(830) DEBT SERVICE	\$631,458	\$313,537	\$315,029	\$352,186
(810) NON DEPARTMENTAL	\$1,194,383	\$1,875,323	\$2,279,428	\$2,710,111
<b>TOTAL</b>	<b>\$6,137,603</b>	<b>\$2,334,568</b>	<b>\$6,253,974</b>	<b>\$9,388,514</b>

## Authorized Personnel

Wastewater Operations Staffing by Function	Authorized Personnel FY 22-23	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25
Wastewater Treatment Plant*	4.75	5.20	5.40
Wastewater Collections*	4.50	4.50	4.50
Solid Waste Management*	3.90	2.10	2.10
Wastewater Non-Departmental*	1.05	1.05	1.10
<b>Wastewater Operations Total</b>	<b>12.60</b>	<b>13.45</b>	<b>13.70</b>

# Water Reclamation Facility

## Revenues

### 540-50-570 Water Reclamation Facility Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS	\$300	\$70,506	\$0	\$0
<b>MISCELLANEOUS TOTAL</b>	<b>\$300</b>	<b>\$70,506</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$300</b>	<b>\$70,506</b>	<b>\$0</b>	<b>\$0</b>

## Expenses

### 540-50-570 Water Reclamation Facilities Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$495,550	\$554,877	\$600,799	\$669,661
(41140) WAGES - OVERTIME	\$13,725	\$27,777	\$14,000	\$15,000
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$509,275</b>	<b>\$582,655</b>	<b>\$614,799</b>	<b>\$684,661</b>
<b>SALARIES TOTAL</b>	<b>\$509,275</b>	<b>\$582,655</b>	<b>\$614,799</b>	<b>\$684,661</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$58,890	\$74,134	\$84,090	\$89,326
(41230) HEALTH-IN-LIEU	\$3,200	\$0	\$0	\$6,840
(41240) CAFETERIA PLAN SECTION 125	\$18,409	\$19,246	\$21,712	\$23,479
(41260) SOCIAL SECURITY & MEDICARE	\$8,120	\$9,039	\$9,156	\$10,150
(41270) WORKER COMP INSURANCE	\$32,204	\$29,763	\$39,875	\$43,840
(41290) BENEFITS - OTHER	\$0	\$280	\$1,134	\$2,674
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$120,822</b>	<b>\$132,462</b>	<b>\$155,967</b>	<b>\$176,309</b>
<b>BENEFITS TOTAL</b>	<b>\$120,822</b>	<b>\$132,462</b>	<b>\$155,967</b>	<b>\$176,309</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$103,159	\$109,251	\$110,247	\$140,470
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$103,159</b>	<b>\$109,251</b>	<b>\$110,247</b>	<b>\$140,470</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$103,159</b>	<b>\$109,251</b>	<b>\$110,247</b>	<b>\$140,470</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$7,478	\$5,486	\$19,500	\$73,500
(42160) PROFESSIONAL SERVICES	\$34,840	\$52,991	\$187,138	\$84,000
(42180) TEMP AGENCY SERVICES	\$0	\$1,066	\$0	\$0
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$8,911	\$8,380	\$57,900	\$44,680
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$759	\$254	\$1,000	\$1,000
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$51,988</b>	<b>\$68,177</b>	<b>\$265,538</b>	<b>\$203,180</b>
E04 SERVICES - REPAIR & MAINTENANCE				
(42310) GENERAL REPAIRS & MAINT	\$307,866	\$145,560	\$201,500	\$260,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANCE TOTAL</b>	<b>\$307,866</b>	<b>\$145,560</b>	<b>\$201,500</b>	<b>\$260,000</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$21,708	\$1,315	\$12,700	\$8,700

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
(42430) CONFERENCES - TRAINING	\$3,357	\$1,440	\$14,500	\$14,500
(42440) RENTALS - EQUIPMENT/SPACE	\$4,193	\$7,848	\$11,600	\$14,600
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$29,258</b>	<b>\$10,603</b>	<b>\$38,800</b>	<b>\$37,800</b>
<b>E06 SUPPLIES - GENERAL SUPPLIES</b>				
(43110) OFFICE SUPPLIES	\$4,298	\$4,668	\$4,000	\$4,000
(43115) OPERATING SUPPLIES	\$52,947	\$65,278	\$56,000	\$49,800
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$57,245</b>	<b>\$69,945</b>	<b>\$60,000</b>	<b>\$53,800</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$446,357</b>	<b>\$294,286</b>	<b>\$565,838</b>	<b>\$554,780</b>
<b>UTILITIES</b>				
<b>E07 UTILITIES &amp; MAINT</b>				
(43210) UTILITIES - GAS & ELEC	\$330,471	\$300,152	\$484,200	\$578,200
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$16,694	\$18,326	\$19,000	\$19,800
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$347,165</b>	<b>\$318,477</b>	<b>\$503,200</b>	<b>\$598,000</b>
<b>UTILITIES TOTAL</b>	<b>\$347,165</b>	<b>\$318,477</b>	<b>\$503,200</b>	<b>\$598,000</b>
<b>CAPITAL OUTLAY</b>	\$19,460	\$0	\$0	\$0
<b>MISCELLANEOUS</b>				
E10 DEPRECIATION	\$1,561,144	\$1,746,613	\$0	\$0
E21 CONTRAACCOUNT	-\$31,535	-\$4,906,869	\$0	\$0
<b>MISCELLANEOUS TOTAL</b>	<b>\$1,529,610</b>	<b>-\$3,160,257</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$3,075,847</b>	<b>-\$1,723,127</b>	<b>\$1,950,051</b>	<b>\$2,154,220</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Wastewater Operations Manager	0.50	0.50	0.50
Environmental Services Manager	0.25	0.20	0.20
Environmental Specialist	-	0.50	0.50
Management Analyst	-	-	0.20
Plant Maintenance Mechanic	1.00	1.00	1.00
Plant Operations Supervisor	-	-	1.00
Plant Operator	3.00	3.00	2.00
<b>Total Full Time Equivalent</b>	<b>4.75</b>	<b>5.20</b>	<b>5.40</b>

# Collection System

## Expenses

### 540-50-575 Wastewater Collection System Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$268,022	\$248,676	\$411,834	\$427,901
(41120) WAGES - PART TIME	\$0	\$0	\$0	\$23,700
(41140) WAGES - OVERTIME	\$7,125	\$1,721	\$5,000	\$0
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$275,148</b>	<b>\$250,397</b>	<b>\$416,834</b>	<b>\$451,601</b>
<b>SALARIES TOTAL</b>	<b>\$275,148</b>	<b>\$250,397</b>	<b>\$416,834</b>	<b>\$451,601</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$41,952	\$37,937	\$52,716	\$52,013
(41230) HEALTH-IN-LIEU	\$4,800	\$5,700	\$14,250	\$14,250
(41240) CAFETERIA PLAN SECTION 125	\$12,646	\$11,364	\$19,245	\$19,720
(41260) SOCIAL SECURITY & MEDICARE	\$4,244	\$3,868	\$6,457	\$7,041
(41270) WORKER COMP INSURANCE	\$30,604	\$32,837	\$36,753	\$40,775
(41290) BENEFITS - OTHER	\$1,319	\$1,471	\$1,918	\$2,304
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$95,563</b>	<b>\$93,177</b>	<b>\$131,339</b>	<b>\$136,103</b>
<b>BENEFITS TOTAL</b>	<b>\$95,563</b>	<b>\$93,177</b>	<b>\$131,339</b>	<b>\$136,103</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$44,845	\$57,704	\$75,748	\$92,776
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$44,845</b>	<b>\$57,704</b>	<b>\$75,748</b>	<b>\$92,776</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$44,845</b>	<b>\$57,704</b>	<b>\$75,748</b>	<b>\$92,776</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$302	\$702	\$44,600	\$58,600
(42160) PROFESSIONAL SERVICES	\$0	\$4,425	\$20,000	\$20,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$3,852	\$4,253	\$5,600	\$74,500
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$4,154</b>	<b>\$9,379</b>	<b>\$70,200</b>	<b>\$153,100</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$35,466	\$7,405	\$64,000	\$50,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$35,466</b>	<b>\$7,405</b>	<b>\$64,000</b>	<b>\$50,000</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$2,165	\$1,606	\$4,900	\$4,900
(42430) CONFERENCES - TRAINING	\$2,303	\$17,724	\$10,000	\$15,000
(42440) RENTALS - EQUIPMENT/SPACE	\$0	\$0	\$5,000	\$25,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$4,469</b>	<b>\$19,330</b>	<b>\$19,900</b>	<b>\$44,900</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$1,121	\$396	\$15,000	\$0
(43115) OPERATING SUPPLIES	\$27,795	\$32,450	\$42,100	\$37,700
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$28,916</b>	<b>\$32,846</b>	<b>\$57,100</b>	<b>\$37,700</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$73,005</b>	<b>\$68,961</b>	<b>\$211,200</b>	<b>\$285,700</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$1,498	\$1,833	\$1,500	\$0
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$1,498</b>	<b>\$1,833</b>	<b>\$1,500</b>	<b>\$0</b>
<b>UTILITIES TOTAL</b>	<b>\$1,498</b>	<b>\$1,833</b>	<b>\$1,500</b>	<b>\$0</b>

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CAPITAL OUTLAY</b>				
E11 CAPITAL OUTLAY	\$19,460	\$709,259	\$13,200	\$0
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$19,460</b>	<b>\$709,259</b>	<b>\$13,200</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$509,518</b>	<b>\$1,181,331</b>	<b>\$849,820</b>	<b>\$966,180</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Wastewater Operations Manager	0.50	0.50	0.50
Wastewater Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker	3.00	3.00	3.00
<b>Total Full Time Equivalent</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>

# Environmental Compliance

## Revenues

### 540-50-585 Wastewater Environmental Compliance Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
MISCELLANEOUS	\$0	\$124	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$124</b>	<b>\$0</b>	<b>\$0</b>

## Expenses

### 540-50-585 Wastewater Environmental Compliance Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$175,790	\$144,748	\$178,126	\$207,342
(41140) WAGES - OVERTIME	\$0	\$182	\$500	\$500
<b>E01 PERSONNEL - WAGES TOTAL</b>	<b>\$175,790</b>	<b>\$144,929</b>	<b>\$178,626</b>	<b>\$207,842</b>
<b>SALARIES TOTAL</b>	<b>\$175,790</b>	<b>\$144,929</b>	<b>\$178,626</b>	<b>\$207,842</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$16,273	\$23,843	\$20,340	\$26,007
(41230) HEALTH-IN-LIEU	\$3,200	\$0	\$2,280	\$2,280
(41240) CAFETERIA PLAN SECTION 125	\$6,651	\$6,232	\$8,828	\$9,046
(41260) SOCIAL SECURITY & MEDICARE	\$2,685	\$2,190	\$2,980	\$3,171
(41270) WORKER COMP INSURANCE	\$5,101	\$11,826	\$17,188	\$20,109
(41290) BENEFITS - OTHER	\$0	\$559	\$641	\$617
<b>E02 PERSONNEL - BENEFITS TOTAL</b>	<b>\$33,910</b>	<b>\$44,651</b>	<b>\$52,256</b>	<b>\$61,230</b>
<b>BENEFITS TOTAL</b>	<b>\$33,910</b>	<b>\$44,651</b>	<b>\$52,256</b>	<b>\$61,230</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$31,779	\$41,525	\$23,250	\$29,503
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$31,779</b>	<b>\$41,525</b>	<b>\$23,250</b>	<b>\$29,503</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$31,779</b>	<b>\$41,525</b>	<b>\$23,250</b>	<b>\$29,503</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$368	\$0	\$9,650	\$5,900
(42160) PROFESSIONAL SERVICES	\$115,883	\$108,682	\$303,000	\$195,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$0	\$0	\$16,600
(42420) POSTAGE/MAIL/COPY/PRINTING SVC	\$103	\$6,182	\$13,000	\$14,000
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$116,355</b>	<b>\$114,864</b>	<b>\$325,650</b>	<b>\$231,500</b>
E04 SERVICES - REPAIR & MAINTENANC				
(42310) GENERAL REPAIRS & MAINT	\$8,426	\$9,674	\$10,000	\$15,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$8,426</b>	<b>\$9,674</b>	<b>\$10,000</b>	<b>\$15,000</b>
E05 SERVICES - OTHER				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$822	\$11,770	\$12,600	\$11,000
(42430) CONFERENCES - TRAINING	\$275	\$7,531	\$21,800	\$23,800
(42460) REGULATORY COMPLIANCE PERMITS	\$32,062	\$84,279	\$157,300	\$58,100
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$33,159</b>	<b>\$103,579</b>	<b>\$191,700</b>	<b>\$92,900</b>

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>E06 SUPPLIES - GENERAL SUPPLIES</b>				
(43110) OFFICE SUPPLIES	\$0	\$0	\$0	\$1,000
(43115) OPERATING SUPPLIES	\$14,672	\$20,594	\$27,000	\$22,000
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$14,672</b>	<b>\$20,594</b>	<b>\$27,000</b>	<b>\$23,000</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$172,611</b>	<b>\$248,711</b>	<b>\$554,350</b>	<b>\$362,400</b>
<b>CAPITAL OUTLAY</b>				
E11 CAPITAL OUTLAY	\$0	\$9,918	\$25,000	\$25,000
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$0</b>	<b>\$9,918</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>TOTAL</b>	<b>\$414,090</b>	<b>\$489,734</b>	<b>\$833,482</b>	<b>\$685,975</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Environmental Services Manager	0.50	0.40	0.40
Environmental Specialist	2.00	1.70	1.70
Lab Analyst	1.00	-	-
Sustainability Coordinator	0.40	-	-
<b>Total Full Time Equivalent</b>	<b>3.90</b>	<b>2.10</b>	<b>2.10</b>



# Capital Projects

## Expenses

### 540-85-450 Wastewater Capital Project Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS OUT - CAPITAL PROJECTS</b>				
E16 TRANS OUT TO CAP PROJ FUNDS				
(48310) TRANSFER CAP PROJS FUND - GEN	\$20,449	\$149,364	\$26,162	\$1,567,000
E16 TRANS OUT TO CAP PROJ FUNDS TOTAL	<b>\$20,449</b>	<b>\$149,364</b>	<b>\$26,162</b>	<b>\$1,567,000</b>
TRANSFERS OUT - CAPITAL PROJECTS TOTAL	<b>\$20,449</b>	<b>\$149,364</b>	<b>\$26,162</b>	<b>\$1,567,000</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
E12 INTRA-FUND TRANSFERS OUT				
(47170) INTRA-FUND TRANSFER OUT WASTEWE	\$291,856	\$48,405	\$0	\$952,842
E12 INTRA-FUND TRANSFERS OUT TOTAL	<b>\$291,856</b>	<b>\$48,405</b>	<b>\$0</b>	<b>\$952,842</b>
INTRA-FUND TRANSFERS OUT TOTAL	<b>\$291,856</b>	<b>\$48,405</b>	<b>\$0</b>	<b>\$952,842</b>
TOTAL	<b>\$312,306</b>	<b>\$197,769</b>	<b>\$26,162</b>	<b>\$2,519,842</b>

## Transfers - Capital Projects

### Fund 540 Transfers - Capital Projects

	2024 - 25 Budget
<b>TRANSPORTATION</b>	
(TR24-0300) RANCHO DEL MAR PAVING AND UTILITY IMPROVEMENTS	\$1,334,000
(TR25-0100) RANCHO PHASE II	\$200,000
(TR22-0400) BENTON WAY ENHANCED CROSSWALK	\$33,000
TRANSPORTATION TOTAL	<b>\$1,567,000</b>
<b>WASTEWATER</b>	
(WW24-0100) ANDREW ROAD SEWER REPAIR	\$652,842
(WW16-0300) SCADA	\$250,000
(WW25-0100) CARTAGENA MANHOLE REHAB	\$50,000
WASTEWATER TOTAL	<b>\$952,842</b>
TOTAL	<b>\$2,519,842</b>

# Non-Departmental

## Revenues

### 540-80-810 Wastewater Non-Departmental Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>FINES, FORFEITURES, AND PENALTIES</b>				
R21 WTR/WW PENALTIES				
(36320) LATE PENALTIES / INTEREST	\$64,931	\$81,785	\$90,000	\$90,000
R21 WTR/WW PENALTIES TOTAL	\$64,931	\$81,785	\$90,000	\$90,000
FINES, FORFEITURES, AND PENALTIES TOTAL	\$64,931	\$81,785	\$90,000	\$90,000
<b>CHARGES FOR SERVICES</b>				
R11 UTILITY SERVICE CHARGE - SEWER				
(35810) SEWERAGE SERVICE CHARGES	\$4,824,937	\$4,940,178	\$5,042,690	\$5,050,000
R11 UTILITY SERVICE CHARGE - SEWER TOTAL	\$4,824,937	\$4,940,178	\$5,042,690	\$5,050,000
CHARGES FOR SERVICES TOTAL	\$4,824,937	\$4,940,178	\$5,042,690	\$5,050,000
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	\$28,277	\$166,693	\$120,000	\$193,300
R13 INVESTMENT EARNING/INT INC TOTAL	\$28,277	\$166,693	\$120,000	\$193,300
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	\$28,277	\$166,693	\$120,000	\$193,300
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$17,636	\$19,131	\$20,000	\$10,000
R15 MISCELLANEOUS TOTAL	\$17,636	\$19,131	\$20,000	\$10,000
MISCELLANEOUS TOTAL	\$17,636	\$19,131	\$20,000	\$10,000
TRANSFERS IN - OTHER	\$0	\$198	\$0	\$0
TOTAL	\$4,935,780	\$5,207,985	\$5,272,690	\$5,343,300

## Expenses

### 540-80-810 Wastewater Non-Departmental Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$113,357	\$136,471	\$63,167	\$118,810
(41140) WAGES - OVERTIME	\$954	\$178	\$0	\$0
(41160) ALLOWANCES	\$1,811	\$1,920	\$1,920	\$0
E01 PERSONNEL - WAGES TOTAL	\$116,122	\$138,569	\$65,087	\$118,810
SALARIES TOTAL	\$116,122	\$138,569	\$65,087	\$118,810
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$18,856	\$20,840	\$12,754	\$20,353
(41240) CAFETERIA PLAN SECTION 125	\$4,228	\$4,452	\$5,702	\$4,510
(41260) SOCIAL SECURITY & MEDICARE	\$1,747	\$2,069	\$999	\$1,789
(41270) WORKER COMP INSURANCE	\$7,901	\$7,096	\$9,825	\$7,984
(41282) PENSION EXPENSE	-\$163,418	\$47,287	\$0	\$0
(41290) BENEFITS - OTHER	\$1,371	\$1,421	\$0	\$676
E02 PERSONNEL - BENEFITS TOTAL	-\$129,316	\$83,166	\$29,280	\$35,312
BENEFITS TOTAL	-\$129,316	\$83,166	\$29,280	\$35,312

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$17,037	\$18,820	\$16,257	\$16,454
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$17,037</b>	<b>\$18,820</b>	<b>\$16,257</b>	<b>\$16,454</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$17,037</b>	<b>\$18,820</b>	<b>\$16,257</b>	<b>\$16,454</b>
<b>RETIREE MEDICAL (OPEB)</b>				
E31 RETIREE MEDICAL (OPEB)				
(41280) RETIREE HEALTH BENEFITS	\$60,317	\$60,646	\$78,433	\$88,166
(41281) OPEB	\$44,764	\$44,160	\$49,726	\$44,347
<b>E31 RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$105,082</b>	<b>\$104,806</b>	<b>\$128,160</b>	<b>\$132,513</b>
<b>RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$105,082</b>	<b>\$104,806</b>	<b>\$128,160</b>	<b>\$132,513</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$0	\$0	\$127,040	\$0
(42180) TEMP AGENCY SERVICES	\$0	\$0	\$6,000	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$133,040</b>	<b>\$0</b>
E05 SERVICES - OTHER				
(42400) BAD DEBT EXPENSE	-\$13,591	\$9,434	\$0	\$0
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$197	\$457	\$1,400	\$1,400
(42430) CONFERENCES - TRAINING	\$30	\$0	\$5,000	\$2,000
<b>E05 SERVICES - OTHER TOTAL</b>	<b>-\$13,364</b>	<b>\$9,891</b>	<b>\$6,400</b>	<b>\$3,400</b>
E06 SUPPLIES - GENERAL SUPPLIES				
(43110) OFFICE SUPPLIES	\$0	\$625	\$1,000	\$0
(43115) OPERATING SUPPLIES	\$0	\$0	\$0	\$3,500
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$0</b>	<b>\$625</b>	<b>\$1,000</b>	<b>\$3,500</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>-\$13,364</b>	<b>\$10,516</b>	<b>\$140,440</b>	<b>\$6,900</b>
<b>INTERNAL SERVICE FEES</b>				
E34 INTERNAL SERVICE FEES				
(42483) ISF - BLDG MAINT	\$59,800	\$176,525	\$262,206	\$317,825
(42484) ISF - FLEET	\$138,950	\$106,843	\$163,573	\$180,005
(42485) ISF - INFO TECH	\$93,500	\$194,110	\$237,073	\$312,200
(42487) ISF - LEGAL SERVICES	\$28,800	\$24,347	\$99,499	\$57,837
<b>E34 INTERNAL SERVICE FEES TOTAL</b>	<b>\$321,050</b>	<b>\$501,825</b>	<b>\$762,351</b>	<b>\$867,867</b>
<b>INTERNAL SERVICE FEES TOTAL</b>	<b>\$321,050</b>	<b>\$501,825</b>	<b>\$762,351</b>	<b>\$867,867</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43230) UTILITIES - WATER	\$11,868	\$14,702	\$14,000	\$18,800
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$11,868</b>	<b>\$14,702</b>	<b>\$14,000</b>	<b>\$18,800</b>
<b>UTILITIES TOTAL</b>	<b>\$11,868</b>	<b>\$14,702</b>	<b>\$14,000</b>	<b>\$18,800</b>
<b>TRANSFERS OUT - OTHER</b>				
E13 INTER-FUND TRANSFERS OUT	\$765,906	\$1,002,920	\$1,123,854	\$1,513,455
<b>TRANSFERS OUT - OTHER TOTAL</b>	<b>\$765,906</b>	<b>\$1,002,920</b>	<b>\$1,123,854</b>	<b>\$1,513,455</b>
<b>TOTAL</b>	<b>\$1,194,383</b>	<b>\$1,875,323</b>	<b>\$2,279,428</b>	<b>\$2,710,111</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Administrative Clerk	0.25	0.25	0.25
Administrative Technician	0.40	0.40	0.40
Deputy Public Works Director	-	-	0.45
Maintenance & Utilities Director	0.40	0.40	-
<b>Total Full Time Equivalent</b>	<b>1.05</b>	<b>1.05</b>	<b>1.10</b>

# Debt Service

## Expenses

540-80-830 Wastewater Debt Service Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>	\$20,296	\$812	\$0	\$0
<b>DEBT SERVICE</b>				
E09 DEBT SERVICE				
(44110) INTEREST PAYMENT	\$5,507	\$31,085	\$24,955	\$53,329
(44120) PRINCIPAL PAYMENT	\$703,385	\$722,377	\$290,074	\$0
<b>E09 DEBT SERVICE TOTAL</b>	<b>\$708,892</b>	<b>\$753,462</b>	<b>\$315,029</b>	<b>\$53,329</b>
<b>DEBT SERVICE TOTAL</b>	<b>\$708,892</b>	<b>\$753,462</b>	<b>\$315,029</b>	<b>\$53,329</b>
<b>MISCELLANEOUS</b>				
E21 CONTRA ACCOUNT	-\$703,385	-\$722,377	\$0	\$0
<b>MISCELLANEOUS TOTAL</b>	<b>-\$703,385</b>	<b>-\$722,377</b>	<b>\$0</b>	<b>\$0</b>
<b>INTRA-FUND TRANSFERS OUT</b>	<b>\$605,656</b>	<b>\$281,640</b>	<b>\$0</b>	<b>\$298,857</b>
<b>TOTAL</b>	<b>\$631,458</b>	<b>\$313,537</b>	<b>\$315,029</b>	<b>\$352,186</b>

# Capacity Fees

## Revenues

### 550 Wastewater Capacity Revenues

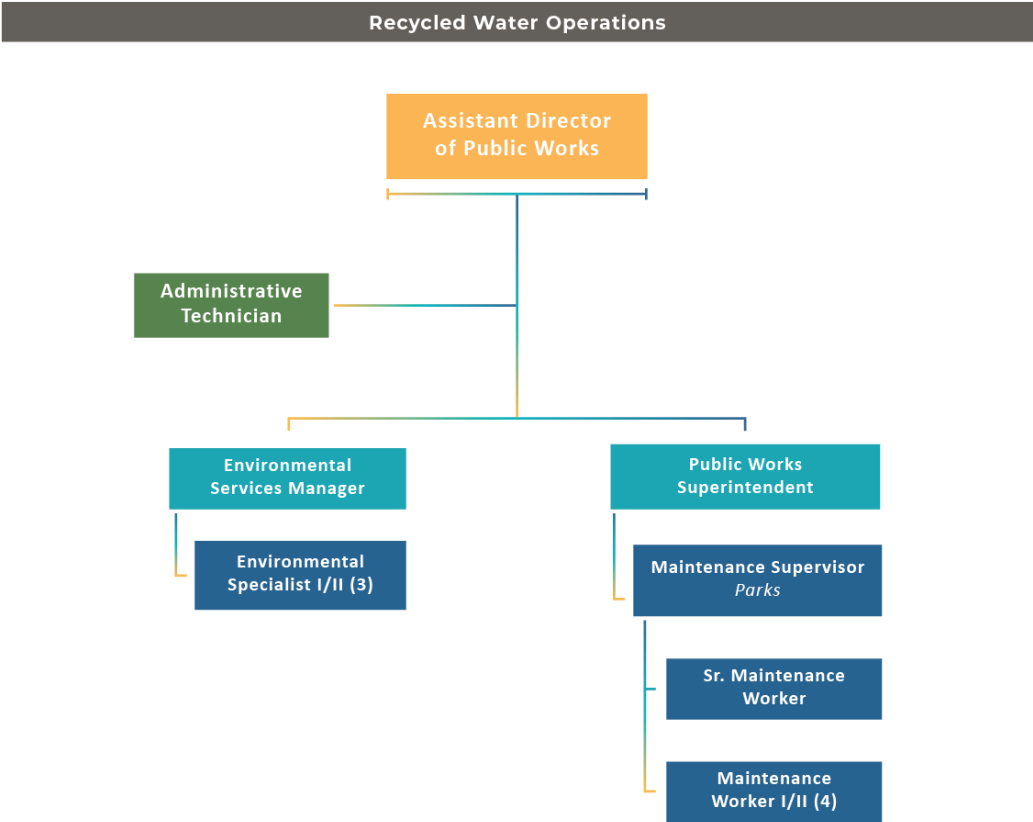
	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35160) CAPACITY FEE	\$573,335	\$235,879	\$612,070	\$2,399,600
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$573,335	\$235,879	\$612,070	\$2,399,600
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$573,335</b>	<b>\$235,879</b>	<b>\$612,070</b>	<b>\$2,399,600</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	\$26,256	\$157,984	\$136,186	\$149,049
R13 INVESTMENT EARNING/INT INC TOTAL	\$26,256	\$157,984	\$136,186	\$149,049
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>\$26,256</b>	<b>\$157,984</b>	<b>\$136,186</b>	<b>\$149,049</b>
<b>TOTAL</b>	<b>\$599,591</b>	<b>\$393,862</b>	<b>\$748,256</b>	<b>\$2,548,649</b>

## Expenses

### 550 Wastewater Capacity Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$0	\$0	\$0	\$10,000
E03 SUPPLIES & SERVICES TOTAL	\$0	\$0	\$0	\$10,000
E05 SERVICES - OTHER	\$266,953	\$0	\$0	\$0
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$266,953</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>
<b>INTRA-FUND TRANSFERS OUT</b>				
E12 INTRA-FUND TRANSFERS OUT				
(47170) INTRA-FUND TRANSFER OUT WASTEW	\$0	\$39,180	\$0	\$1,810,820
E12 INTRA-FUND TRANSFERS OUT TOTAL	\$0	\$39,180	\$0	\$1,810,820
<b>INTRA-FUND TRANSFERS OUT TOTAL</b>	<b>\$0</b>	<b>\$39,180</b>	<b>\$0</b>	<b>\$1,810,820</b>
<b>TOTAL</b>	<b>\$266,953</b>	<b>\$39,180</b>	<b>\$0</b>	<b>\$1,820,820</b>

# Recycled Water Enterprise



Recycled Water Operations is managed by the Public Works 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 Public Works 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

## FY 2023-2024 Highlights

- 100% water quality compliance rate
- Annual Report to the Regional Water Quality Control Board

## FY 2024-2025 Goals

- Commercial user site inspections

## Key Performance Indicators

Infrastructure – Develop and maintain infrastructure resources to support sustainable growth			
	2020-2021	2021-2022	2022-23
Business recycled water use	9,176,200	10,955,700	17,767,987
City recycled water use	1,551,300	746,200	5,435,527

## Revenues

### 580 Recycled Water Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERV - OTHER	\$327,877	\$0	\$0	\$0
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$327,877	\$0	\$0	\$0
<b>R22 RECYCLED WATER</b>				
(35821) RECYCLED WATER SERVICE CHARGE	\$151,038	\$226,361	\$207,000	\$225,000
R22 RECYCLED WATER TOTAL	\$151,038	\$226,361	\$207,000	\$225,000
CHARGES FOR SERVICES TOTAL	\$478,916	\$226,361	\$207,000	\$225,000
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	\$4,101	\$12,392	\$8,000	\$0
R13 INVESTMENT EARNING/INT INC TOTAL	\$4,101	\$12,392	\$8,000	\$0
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	\$4,101	\$12,392	\$8,000	\$0
TOTAL	\$483,017	\$238,753	\$215,000	\$225,000

# Expenses

## 580 Recycled Water Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
SALARIES	\$0	\$217	\$209,285	\$242,196
BENEFITS	\$0	\$5,980	\$74,125	\$86,601
RETIREMENT (CalPERS)	\$0	\$1,246	\$26,843	\$33,102
RETIREE MEDICAL (OPEB)	\$0	\$1,249	\$3,224	\$3,386
SUPPLIES AND SERVICES	\$49,871	\$160,850	\$204,500	\$179,850
INTERNAL SERVICE FEES	\$0	\$27,358	\$63,578	\$59,810
DEBT SERVICE	\$21,246	\$130,911	\$121,813	\$68,764
CAPITAL OUTLAY	\$0	\$0	\$70,000	\$0
MISCELLANEOUS	\$222,773	\$222,255	\$0	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$0	\$278,482	\$0	\$0
TRANSFERS OUT - OTHER	\$0	\$52,980	\$188,336	\$304,358
INTRA-FUND TRANSFERS OUT	\$0	\$886,987	\$0	\$120,000
<b>TOTAL</b>	<b>\$293,890</b>	<b>\$1,768,513</b>	<b>\$961,705</b>	<b>\$1,098,067</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Deputy Public Works Director	-	-	0.10
Environmental Services Manager	-	0.20	0.20
Environmental Specialist	-	0.60	0.60
Maintenance Supervisor	-	0.40	0.40
Maintenance Worker	-	0.80	0.80
Management Analyst	-	-	0.10
Public Works Superintendent	-	0.10	0.10
Senior Maintenance Worker	-	0.20	0.20
Sustainability Coordinator	0.30	-	-
<b>Total Full Time Equivalent</b>	<b>0.30</b>	<b>2.30</b>	<b>2.50</b>



# Internal Service Funds - Building & Maintenance

## Revenues

### 651 Building Maintenance ISF Revenues

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERV - OTHER	\$593,300	\$666,501	\$990,001	\$1,200,000
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$593,300	\$666,501	\$990,001	\$1,200,000
CHARGES FOR SERVICES TOTAL	\$593,300	\$666,501	\$990,001	\$1,200,000
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	\$614	\$7,194	\$4,000	\$17,200
R13 INVESTMENT EARNING/INT INC TOTAL	\$614	\$7,194	\$4,000	\$17,200
INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL	\$614	\$7,194	\$4,000	\$17,200
TOTAL	\$593,914	\$673,695	\$994,001	\$1,217,200

## Expenses

### 651 Building Maintenance ISF Expenses

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$69,992	\$46,127	\$115,473	\$124,931
(41140) WAGES - OVERTIME	\$975	\$0	\$4,500	\$2,000
E01 PERSONNEL - WAGES TOTAL	\$70,967	\$46,127	\$119,973	\$126,931
SALARIES TOTAL	\$70,967	\$46,127	\$119,973	\$126,931
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$19,217	\$2,786	\$5,286	\$5,880
(41230) HEALTH-IN-LIEU	\$0	\$2,375	\$5,700	\$5,700
(41240) CAFETERIA PLAN SECTION 125	\$3,923	\$2,005	\$5,030	\$5,155
(41260) SOCIAL SECURITY & MEDICARE	\$1,090	\$683	\$1,830	\$1,969
(41270) WORKER COMP INSURANCE	\$9,901	\$8,582	\$14,059	\$15,127
(41282) PENSION EXPENSE	-\$13,054	-\$33,546	\$0	\$0
(41290) BENEFITS - OTHER	\$62	\$70	\$302	\$313
E02 PERSONNEL - BENEFITS TOTAL	\$21,137	-\$17,045	\$32,206	\$34,144
BENEFITS TOTAL	\$21,137	-\$17,045	\$32,206	\$34,144
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$16,959	\$10,997	\$13,988	\$16,199
E33 RETIREMENT CALPERS TOTAL	\$16,959	\$10,997	\$13,988	\$16,199
RETIREMENT (CALPERS) TOTAL	\$16,959	\$10,997	\$13,988	\$16,199
<b>RETIREE MEDICAL (OPEB)</b>				
E31 RETIREE MEDICAL (OPEB)				
(41280) RETIREE HEALTH BENEFITS	\$5,252	\$5,109	\$6,906	\$7,820
(41281) OPEB	\$6,759	\$2,864	\$4,378	\$3,924
E31 RETIREE MEDICAL (OPEB) TOTAL	\$12,011	\$7,973	\$11,285	\$11,744
RETIREE MEDICAL (OPEB) TOTAL	\$12,011	\$7,973	\$11,285	\$11,744
<b>SUPPLIES AND SERVICES</b>				

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>E03 SUPPLIES &amp; SERVICES</b>				
(42150) INFO TECH SUPPORT SERVICES	\$0	\$0	\$0	\$10,000
(42160) PROFESSIONAL SERVICES	\$6,841	\$25,180	\$20,000	\$50,000
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$156,301	\$123,663	\$226,650	\$254,700
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$163,142</b>	<b>\$148,843</b>	<b>\$246,650</b>	<b>\$314,700</b>
<b>E04 SERVICES - REPAIR &amp; MAINTENANC</b>				
(42310) GENERAL REPAIRS & MAINT	\$155,888	\$123,699	\$239,600	\$225,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$155,888</b>	<b>\$123,699</b>	<b>\$239,600</b>	<b>\$225,000</b>
<b>E05 SERVICES - OTHER</b>				
(42430) CONFERENCES - TRAINING	\$0	\$0	\$500	\$1,500
(42460) REGULATORY COMPLIANCE PERMITS	\$0	\$0	\$0	\$600
(42486) SUPPORT SERVICES	\$27,206	\$31,033	\$42,868	\$75,288
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$27,206</b>	<b>\$31,033</b>	<b>\$43,368</b>	<b>\$77,388</b>
<b>E06 SUPPLIES - GENERAL SUPPLIES</b>				
(43110) OFFICE SUPPLIES	\$290	\$103	\$500	\$500
(43115) OPERATING SUPPLIES	\$29,294	\$21,218	\$45,000	\$25,000
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$29,585</b>	<b>\$21,321</b>	<b>\$45,500</b>	<b>\$25,500</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$375,821</b>	<b>\$324,896</b>	<b>\$575,118</b>	<b>\$642,588</b>
<b>UTILITIES</b>				
<b>E07 UTILITIES &amp; MAINT</b>				
(43210) UTILITIES - GAS & ELEC	\$23,858	\$104,308	\$100,000	\$160,000
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$423	\$292	\$450	\$300
(43230) UTILITIES - WATER	\$27,412	\$29,088	\$31,600	\$40,700
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$51,693</b>	<b>\$133,688</b>	<b>\$132,050</b>	<b>\$201,000</b>
<b>UTILITIES TOTAL</b>	<b>\$51,693</b>	<b>\$133,688</b>	<b>\$132,050</b>	<b>\$201,000</b>
<b>CAPITAL OUTLAY</b>	\$0	\$14,766	\$50,000	\$0
<b>MISCELLANEOUS</b>	\$0	-\$14,479	\$0	\$0
<b>TRANSFERS OUT - CAPITAL PROJECTS</b>	\$0	\$0	\$0	\$100,000
<b>TOTAL</b>	<b>\$548,588</b>	<b>\$506,922</b>	<b>\$934,619</b>	<b>\$1,132,606</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Building Maintenance Worker II	1.00	1.00	1.00
PW Superintendent	0.20	0.20	0.20
<b>Total Full Time Equivalents</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>

# Fleet Operations

## Revenues

### 652 Revenue Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERV - OTHER	\$889,800	\$672,600	\$1,045,021	\$1,149,998
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$889,800	\$672,600	\$1,045,021	\$1,149,998
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$889,800</b>	<b>\$672,600</b>	<b>\$1,045,021</b>	<b>\$1,149,998</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	\$1,290	\$11,008	\$7,000	\$10,000
R13 INVESTMENT EARNING/INT INC TOTAL	\$1,290	\$11,008	\$7,000	\$10,000
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>\$1,290</b>	<b>\$11,008</b>	<b>\$7,000</b>	<b>\$10,000</b>
<b>MISCELLANEOUS</b>				
R15 MISCELLANEOUS				
(36390) MISC REVENUES - OTHER	\$84,281	\$5,157	\$0	\$0
R15 MISCELLANEOUS TOTAL	\$84,281	\$5,157	\$0	\$0
R20 PROCEEDS FROM SALE OF CAPITAL ASSETS				
(36380) PROCEEDS OF SALE	\$0	\$38,700	\$121,000	\$55,000
R20 PROCEEDS FROM SALE OF CAPITAL ASSETS TOTAL	\$0	\$38,700	\$121,000	\$55,000
<b>MISCELLANEOUS TOTAL</b>	<b>\$84,281</b>	<b>\$43,857</b>	<b>\$121,000</b>	<b>\$55,000</b>
<b>TOTAL</b>	<b>\$975,371</b>	<b>\$727,465</b>	<b>\$1,173,021</b>	<b>\$1,214,998</b>

## Expenditures

### 652 Expense Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$95,918	\$102,399	\$127,799	\$148,099
(41140) WAGES - OVERTIME	\$3,075	\$2,963	\$1,200	\$1,200
E01 PERSONNEL - WAGES TOTAL	\$98,993	\$105,362	\$128,999	\$149,299
<b>SALARIES TOTAL</b>	<b>\$98,993</b>	<b>\$105,362</b>	<b>\$128,999</b>	<b>\$149,299</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$10,927	\$10,806	\$25,614	\$37,822
(41240) CAFETERIA PLAN SECTION 125	\$3,922	\$4,131	\$5,030	\$5,687
(41260) SOCIAL SECURITY & MEDICARE	\$1,504	\$1,599	\$1,926	\$2,230
(41270) WORKER COMP INSURANCE	\$10,901	\$11,164	\$14,797	\$16,002
(41282) PENSION EXPENSE	-\$11,466	\$20,557	\$0	\$0
(41290) BENEFITS - OTHER	\$62	\$70	\$302	\$440
E02 PERSONNEL - BENEFITS TOTAL	\$15,851	\$48,326	\$47,669	\$62,181
<b>BENEFITS TOTAL</b>	<b>\$15,851</b>	<b>\$48,326</b>	<b>\$47,669</b>	<b>\$62,181</b>
<b>RETIREMENT (CalPERS)</b>				

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>E33 RETIREMENT CALPERS</b>				
(41250) PERS RETIREMENT	\$19,660	\$26,353	\$29,992	\$38,488
<b>E33 RETIREMENT CALPERS TOTAL</b>	<b>\$19,660</b>	<b>\$26,353</b>	<b>\$29,992</b>	<b>\$38,488</b>
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$19,660</b>	<b>\$26,353</b>	<b>\$29,992</b>	<b>\$38,488</b>
<b>RETIREE MEDICAL (OPEB)</b>				
<b>E31 RETIREE MEDICAL (OPEB)</b>				
(41280) RETIREE HEALTH BENEFITS	\$5,252	\$5,109	\$6,906	\$7,820
(41281) OPEB	\$6,759	\$2,864	\$4,378	\$3,924
<b>E31 RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$12,011</b>	<b>\$7,973</b>	<b>\$11,285</b>	<b>\$11,744</b>
<b>RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$12,011</b>	<b>\$7,973</b>	<b>\$11,285</b>	<b>\$11,744</b>
<b>SUPPLIES AND SERVICES</b>				
<b>E03 SUPPLIES &amp; SERVICES</b>				
(42190) MISCELLANEOUS CONTRACTUAL SERVICES	\$212	\$175	\$1,450	\$600
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$212</b>	<b>\$175</b>	<b>\$1,450</b>	<b>\$600</b>
<b>E04 SERVICES - REPAIR &amp; MAINTENANC</b>				
(42310) GENERAL REPAIRS & MAINT	\$104,336	\$150,353	\$202,000	\$190,000
<b>E04 SERVICES - REPAIR &amp; MAINTENANC TOTAL</b>	<b>\$104,336</b>	<b>\$150,353</b>	<b>\$202,000</b>	<b>\$190,000</b>
<b>E05 SERVICES - OTHER</b>				
(42425) MEMBERSHIP DUES & SUBSCRIPTION	\$0	\$54	\$0	\$0
(42430) CONFERENCES - TRAINING	\$585	\$349	\$1,000	\$1,000
(42486) SUPPORT SERVICES	\$27,206	\$31,033	\$42,868	\$75,288
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$27,791</b>	<b>\$31,436</b>	<b>\$43,868</b>	<b>\$76,288</b>
<b>E06 SUPPLIES - GENERAL SUPPLIES</b>				
(43115) OPERATING SUPPLIES	\$6,635	\$12,832	\$30,000	\$15,500
(43120) FUEL	\$85,934	\$92,268	\$109,200	\$105,000
<b>E06 SUPPLIES - GENERAL SUPPLIES TOTAL</b>	<b>\$92,570</b>	<b>\$105,099</b>	<b>\$139,200</b>	<b>\$120,500</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$224,909</b>	<b>\$287,063</b>	<b>\$386,518</b>	<b>\$387,388</b>
<b>DEBT SERVICE</b>				
<b>E09 DEBT SERVICE</b>				
(44110) INTEREST PAYMENT	\$5,608	\$40,008	\$1,057	\$0
(44120) PRINCIPAL PAYMENT	\$33,755	\$34,714	\$35,700	\$0
(44130) LEASE PAYMENT	\$0	\$160,884	\$334,815	\$509,000
<b>E09 DEBT SERVICE TOTAL</b>	<b>\$39,363</b>	<b>\$235,607</b>	<b>\$371,572</b>	<b>\$509,000</b>
<b>DEBT SERVICE TOTAL</b>	<b>\$39,363</b>	<b>\$235,607</b>	<b>\$371,572</b>	<b>\$509,000</b>
<b>UTILITIES</b>				
<b>E07 UTILITIES &amp; MAINT</b>				
(43220) UTIL-PHONESPGRSINTERNETCABLE	\$471	\$523	\$500	\$600
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$471</b>	<b>\$523</b>	<b>\$500</b>	<b>\$600</b>
<b>UTILITIES TOTAL</b>	<b>\$471</b>	<b>\$523</b>	<b>\$500</b>	<b>\$600</b>
<b>CAPITAL OUTLAY</b>				
<b>E11 CAPITAL OUTLAY</b>				
(46120) VEHICLES	\$23,743	\$188,432	\$290,577	\$90,000
(46130) MAJOR EQUIPMENT	\$0	\$39,577	\$50,000	\$0
(46180) LOSS ON DISPOSITION OF ASSET	\$0	\$31,591	\$0	\$0
<b>E11 CAPITAL OUTLAY TOTAL</b>	<b>\$23,743</b>	<b>\$259,600</b>	<b>\$340,577</b>	<b>\$90,000</b>
<b>CAPITAL OUTLAY TOTAL</b>	<b>\$23,743</b>	<b>\$259,600</b>	<b>\$340,577</b>	<b>\$90,000</b>
<b>MISCELLANEOUS</b>	<b>\$157,833</b>	<b>\$63,379</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$592,834</b>	<b>\$1,034,184</b>	<b>\$1,317,111</b>	<b>\$1,248,700</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2022-23	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25
Management Analyst	-	-	0.15
Mechanic	1.00	1.00	1.00
PW Superintendent	0.05	0.20	0.20
<b>Total Full Time Equivalent</b>	<b>1.05</b>	<b>1.20</b>	<b>1.35</b>

# Information Technology

## Key Performance Indicators

Quality services and Organizational Effectiveness-Deliver exemplary government services			
	2020-2021	2021-2022	2022-23
Number of help desk tickets - IT	1,352	1,424	1,284

## Revenues

### 653 Revenues Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERV - OTHER	\$614,700	\$915,799	\$1,118,499	\$1,560,999
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	\$614,700	\$915,799	\$1,118,499	\$1,560,999
<b>CHARGES FOR SERVICES TOTAL</b>	<b>\$614,700</b>	<b>\$915,799</b>	<b>\$1,118,499</b>	<b>\$1,560,999</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
R13 INVESTMENT EARNING/INT INC				
(36110) INTEREST - INVESTMENTS	\$436	\$3,379	\$270	\$8,000
R13 INVESTMENT EARNING/INT INC TOTAL	\$436	\$3,379	\$270	\$8,000
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>\$436</b>	<b>\$3,379</b>	<b>\$270</b>	<b>\$8,000</b>
<b>TOTAL</b>	<b>\$615,136</b>	<b>\$919,178</b>	<b>\$1,118,769</b>	<b>\$1,568,999</b>

## Expenditures

### 653 Expense Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SALARIES</b>				
E01 PERSONNEL - WAGES				
(41110) WAGES - FULL TIME	\$16,902	\$8,746	\$63,840	\$64,345
(41140) WAGES - OVERTIME	\$0	\$0	\$40	\$0
(41160) ALLOWANCES	\$505	\$240	\$960	\$960
E01 PERSONNEL - WAGES TOTAL	\$17,407	\$8,986	\$64,840	\$65,305
<b>SALARIES TOTAL</b>	<b>\$17,407</b>	<b>\$8,986</b>	<b>\$64,840</b>	<b>\$65,305</b>
<b>BENEFITS</b>				
E02 PERSONNEL - BENEFITS				
(41210) HEALTH INSURANCE	\$1,804	\$154	\$5,286	\$5,880
(41230) HEALTH-IN-LIEU	\$0	\$238	\$855	\$855
(41240) CAFETERIA PLAN SECTION 125	\$453	\$218	\$1,695	\$1,738
(41260) SOCIAL SECURITY & MEDICARE	\$276	\$137	\$923	\$985
(41270) WORKER COMP INSURANCE	\$500	\$403	\$1,318	\$1,408
(41282) PENSION EXPENSE	\$6,872	-\$642	\$0	\$0
(41290) BENEFITS - OTHER	\$370	\$177	\$2,397	\$2,634
E02 PERSONNEL - BENEFITS TOTAL	\$10,276	\$684	\$12,473	\$13,500
<b>BENEFITS TOTAL</b>	<b>\$10,276</b>	<b>\$684</b>	<b>\$12,473</b>	<b>\$13,500</b>
<b>RETIREMENT (CalPERS)</b>				
E33 RETIREMENT CALPERS				
(41250) PERS RETIREMENT	\$3,451	\$3,607	\$12,273	\$14,718
E33 RETIREMENT CALPERS TOTAL	\$3,451	\$3,607	\$12,273	\$14,718
<b>RETIREMENT (CALPERS) TOTAL</b>	<b>\$3,451</b>	<b>\$3,607</b>	<b>\$12,273</b>	<b>\$14,718</b>

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>RETIREE MEDICAL (OPEB)</b>				
E31 RETIREE MEDICAL (OPEB)				
(41280) RETIREE HEALTH BENEFITS	\$899	\$422	\$1,973	\$2,249
(41281) OPEB	\$1,994	-\$1,858	\$1,251	\$1,136
<b>E31 RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$2,893</b>	<b>-\$1,436</b>	<b>\$3,224</b>	<b>\$3,385</b>
<b>RETIREE MEDICAL (OPEB) TOTAL</b>	<b>\$2,893</b>	<b>-\$1,436</b>	<b>\$3,224</b>	<b>\$3,385</b>
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42150) INFO TECH SUPPORT SERVICES	\$175,521	\$416,475	\$675,781	\$1,183,054
(42160) PROFESSIONAL SERVICES	\$336,172	\$254,825	\$275,000	\$0
<b>E03 SUPPLIES &amp; SERVICES TOTAL</b>	<b>\$511,693</b>	<b>\$671,300</b>	<b>\$950,781</b>	<b>\$1,183,054</b>
E05 SERVICES - OTHER				
(42486) SUPPORT SERVICES	\$2,137	\$2,069	\$10,315	\$28,162
<b>E05 SERVICES - OTHER TOTAL</b>	<b>\$2,137</b>	<b>\$2,069</b>	<b>\$10,315</b>	<b>\$28,162</b>
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>\$513,830</b>	<b>\$673,369</b>	<b>\$961,096</b>	<b>\$1,211,216</b>
<b>DEBT SERVICE</b>				
E09 DEBT SERVICE				
(44110) INTEREST PAYMENT	\$0	\$10,918	\$0	\$0
(44130) LEASE PAYMENT	\$6,444	\$126,728	\$145,000	\$0
<b>E09 DEBT SERVICE TOTAL</b>	<b>\$6,444</b>	<b>\$137,646</b>	<b>\$145,000</b>	<b>\$0</b>
<b>DEBT SERVICE TOTAL</b>	<b>\$6,444</b>	<b>\$137,646</b>	<b>\$145,000</b>	<b>\$0</b>
<b>UTILITIES</b>				
E07 UTILITIES & MAINT				
(43210) UTILITIES - GAS & ELEC	\$16,213	\$4,768	\$7,000	\$10,000
<b>E07 UTILITIES &amp; MAINT TOTAL</b>	<b>\$16,213</b>	<b>\$4,768</b>	<b>\$7,000</b>	<b>\$10,000</b>
<b>UTILITIES TOTAL</b>	<b>\$16,213</b>	<b>\$4,768</b>	<b>\$7,000</b>	<b>\$10,000</b>
<b>MISCELLANEOUS</b>	<b>\$0</b>	<b>-\$11,836</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$570,514</b>	<b>\$815,788</b>	<b>\$1,205,907</b>	<b>\$1,318,124</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2022-23</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>
Assistant City Manager	-	0.20	0.20
Executive Assistant to City Manager	-	0.15	0.15
Finance Director	0.10	-	-
<b>Total Full Time Equivalent</b>	<b>0.10</b>	<b>0.35</b>	<b>0.35</b>

# Legal Services

## Revenues

### 654 Revenue Budget Retail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>CHARGES FOR SERVICES</b>				
R09 CHARGES FOR SERVICES - GEN GOV				
(35190) CHGS FOR SERV - OTHER	\$184,800	\$182,942	\$612,166	\$400,010
R09 CHARGES FOR SERVICES - GEN GOV TOTAL	<b>\$184,800</b>	<b>\$182,942</b>	<b>\$612,166</b>	<b>\$400,010</b>
CHARGES FOR SERVICES TOTAL	<b>\$184,800</b>	<b>\$182,942</b>	<b>\$612,166</b>	<b>\$400,010</b>
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$0	\$0	\$0	\$3,200
TOTAL	<b>\$184,800</b>	<b>\$182,942</b>	<b>\$612,166</b>	<b>\$403,210</b>

## Expenditures

### 654 Expense Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>SUPPLIES AND SERVICES</b>				
E03 SUPPLIES & SERVICES				
(42160) PROFESSIONAL SERVICES	\$282,600	\$289,993	\$386,500	\$360,000
E03 SUPPLIES & SERVICES TOTAL	<b>\$282,600</b>	<b>\$289,993</b>	<b>\$386,500</b>	<b>\$360,000</b>
SUPPLIES AND SERVICES TOTAL	<b>\$282,600</b>	<b>\$289,993</b>	<b>\$386,500</b>	<b>\$360,000</b>
TOTAL	<b>\$282,600</b>	<b>\$289,993</b>	<b>\$386,500</b>	<b>\$360,000</b>

# Parks Renovation + Replacement

## Revenues

655 Revenue Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - OTHER</b>				
R19 INTER-FUND TRANSFERS IN				
(37215) TRANSFER IN FROM GENERAL FUND	\$0	\$0	\$2,737,000	\$250,000
R19 INTER-FUND TRANSFERS IN TOTAL	\$0	\$0	\$2,737,000	\$250,000
TRANSFERS IN - OTHER TOTAL	\$0	\$0	\$2,737,000	\$250,000
TOTAL	\$0	\$0	\$2,737,000	\$250,000

## Expenditures

655 Expense Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS OUT - CAPITAL PROJECTS</b>				
E16 TRANS OUT TO CAP PROJ FUNDS				
(48310) TRANSFER CAP PROJS FUND - GEN	\$0	\$0	\$202,000	\$849,555
E16 TRANS OUT TO CAP PROJ FUNDS TOTAL	\$0	\$0	\$202,000	\$849,555
TRANSFERS OUT - CAPITAL PROJECTS TOTAL	\$0	\$0	\$202,000	\$849,555
TOTAL	\$0	\$0	\$202,000	\$849,555



# Streets Renovation + Replacement

## Revenues

656 Revenue Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - OTHER</b>				
R19 INTER-FUND TRANSFERS IN				
(37215) TRANSFER IN FROM GENERAL FUND	\$0	\$0	\$1,500,000	\$0
R19 INTER-FUND TRANSFERS IN TOTAL	\$0	\$0	\$1,500,000	\$0
TRANSFERS IN - OTHER TOTAL	\$0	\$0	\$1,500,000	\$0
TOTAL	\$0	\$0	\$1,500,000	\$0

# Civic Facilities Renovation + Replacement

## Revenues

657 Revenue Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - OTHER</b>				
R19 INTER-FUND TRANSFERS IN				
(37215) TRANSFER IN FROM GENERAL FUND	\$0	\$0	\$500,000	\$0
R19 INTER-FUND TRANSFERS IN TOTAL	\$0	\$0	\$500,000	\$0
TRANSFERS IN - OTHER TOTAL	\$0	\$0	\$500,000	\$0
TOTAL	\$0	\$0	\$500,000	\$0

## Expenditures

657 Expense Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS OUT - CAPITAL PROJECTS</b>				
E16 TRANS OUT TO CAP PROJ FUNDS				
(48310) TRANSFER CAP PROJS FUND - GEN	\$0	\$0	\$50,000	\$0
E16 TRANS OUT TO CAP PROJ FUNDS TOTAL	\$0	\$0	\$50,000	\$0
TRANSFERS OUT - CAPITAL PROJECTS TOTAL	\$0	\$0	\$50,000	\$0
TOTAL	\$0	\$0	\$50,000	\$0

# Public Safety Building Renovation + Replacement

## Revenues

### 658 Revenue Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - OTHER</b>				
R19 INTER-FUND TRANSFERS IN				
(37215) TRANSFER IN FROM GENERAL FUND	\$0	\$0	\$200,000	\$0
R19 INTER-FUND TRANSFERS IN TOTAL	\$0	\$0	\$200,000	\$0
TRANSFERS IN - OTHER TOTAL	\$0	\$0	\$200,000	\$0
TOTAL	\$0	\$0	\$200,000	\$0

## Expenditures

### 658 Expense Budget Detail

	2021-22 Actual	2022 - 23 Actual	FY 2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS OUT - CAPITAL PROJECTS</b>				
E16 TRANS OUT TO CAP PROJ FUNDS				
(48310) TRANSFER CAP PROJS FUND - GEN	\$0	\$0	\$0	\$50,000
E16 TRANS OUT TO CAP PROJ FUNDS TOTAL	\$0	\$0	\$0	\$50,000
TRANSFERS OUT - CAPITAL PROJECTS TOTAL	\$0	\$0	\$0	\$50,000
TOTAL	\$0	\$0	\$0	\$50,000

# Pension Stabilization

## Revenues

659 Revenue Budget Detail

	2021-22 Actual	2022 - 23 Actual	2023-24 Estimated Actual	2024-25 Adopted Budget
<b>TRANSFERS IN - OTHER</b>				
R19 INTER-FUND TRANSFERS IN				
(37215) TRANSFER IN FROM GENERAL FUND	\$0	\$0	\$100,000	\$0
R19 INTER-FUND TRANSFERS IN TOTAL	\$0	\$0	\$100,000	\$0
TRANSFERS IN - OTHER TOTAL	\$0	\$0	\$100,000	\$0
TOTAL	\$0	\$0	\$100,000	\$0

# Debt Service

## 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.

# Debt Service Payments and Details

## 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 2024-25 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 6/30/2024	2024-25 Principal	2024-25 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	11/01/24 and 05/01/25	4,196,669	380,445	88,194	468,639
510	510-Water Operations	Loan from State of California Davis Grunsky Act for financing water system improvements.	2,050,000	12/31/2027	01/01/25 and 07/01/25	286,318	75,794	6,208	82,003
100 to 440 510 to 515 540 to 545 815 to 810	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	4,586,048	298,634	78,039	376,672
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	997,123	63,491	42,394	105,885
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	1,256,378	82,535	53,329	135,864
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	1,244,755	-	12,477	12,477
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	354,388	-	3,552	3,552
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	4,109,332	-	41,191	41,191
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	136,492	-	1,368	1,368
580	580-Recycled Water	Internal Loan from Water Operations to Recycled Water to fund Recycled Water Expansion Project	1,136,140		To be repaid when resources are available 7/1/2024	1,054,955	22,723	10,176	32,899
<b>Total Debt Service</b>						<b>18,222,458</b>	<b>\$923,622</b>	<b>\$336,929</b>	<b>\$1,260,551</b>

\* 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.

### ***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.

### ***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%.



# Computation of Legal Debt Margin

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

Fiscal Year	Assessed Value	Debt Limit	General Bonded Debt	Legal Debt Margin	Net Debt Margin
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	-	116,547,334	0.00%
2020	3,323,463,102	124,629,866	-	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%
2023	3,924,037,523	147,151,407	-	147,151,407	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 2023

# Capital Improvement Program

## Overview

The City of American Canyon Capital Improvement Program (CIP) FY 2025-29 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 criteria 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

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
TRANSPORTATION	\$26,018,290	\$945,000	\$0	\$0	\$0
PARKS & RECREATION	\$2,495,136	\$1,205,000	\$1,010,000	\$350,000	\$0
WATER	\$925,000	\$1,645,000	\$650,000	\$0	\$0
WASTEWATER	\$3,063,662	\$0	\$0	\$0	\$0
CIVIC FACILITIES	\$2,680,747	\$0	\$0	\$0	\$0
AMERICAN CANYON RD EAST	\$0	\$335,730	\$0	\$0	\$0
RECYCLED WATER	\$120,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$35,302,835</b>	<b>\$4,130,730</b>	<b>\$1,660,000</b>	<b>\$350,000</b>	<b>\$0</b>

## 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 2023-24

CF23-0200 189 Theresa Demolition  
 PR22-0100 Skatepark Relocation  
 TR14-0100 Devlin Road and Vine Trail Extension TR19-0400 Eucalyptus Sidewalk Gap Closure Project  
 TR22-0100 American Canyon Road East  
 TR22-0300 2022 Annual Pavement Project  
 TR22-0500 Class II Bike Lanes and Intersection Improvements  
 TR22-0600 Elliot Drive Enhanced Crosswalk Improvements  
 WW21-0400 Sanitary Sewer Manhole Rehabilitation  
 RW17-0100 Recycled Water Main Extension

### Projects in Construction FY 2023-24

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 2023-24

PR13-0200 Newell Open Space Improvement  
 PW22-0100 Storm Drain Master Plan  
 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

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$10,504,010	\$0	\$0	\$0	\$0
(211) MEASURE T	\$3,070,000	\$0	\$0	\$0	\$0
(213) GAS TAX RMRA	\$800,000	\$0	\$0	\$0	\$0
(210) STORM DRAIN/MEASURE A	\$615,070	\$0	\$0	\$0	\$0
(230) STATE GRANTS	\$575,208	\$0	\$0	\$0	\$0
(282) LEGAL SETTLEMENT	\$484,930	\$0	\$0	\$0	\$0
(262) LLAD Zone 2, Vintage Ranch	\$164,555	\$0	\$0	\$0	\$0
(263) LLAD Zone 3, Napa Junction	\$30,000	\$120,000	\$0	\$0	\$0
(212) GAS TAX/ROAD MAINTENANCE	\$77,550	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$16,321,323</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CAPITAL PROJECT FUND					
(381) COMM FACILITIES DIST - CIP	\$7,010,828	\$0	\$0	\$0	\$0
(310) PARKS IMPACT FEE FUND	\$1,126,932	\$770,000	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$421,557	\$945,000	\$0	\$0	\$0
(330) CIVIC IMPACT FEE FUND	\$864,096	\$0	\$0	\$0	\$0
(000) UNFUNDED CIP	\$0	\$50,000	\$350,000	\$350,000	\$0
(360) AMCAN RD E ASSMT DIST	\$0	\$335,730	\$0	\$0	\$0
(320) TRAFFIC IMPACT FEE FUND	\$158,356	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$9,581,769</b>	<b>\$2,100,730</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$25,903,092</b>	<b>\$2,220,730</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$3,219,000	\$145,000	\$650,000	\$0	\$0
(540) WASTEWATER OPERATIONS	\$2,519,842	\$0	\$0	\$0	\$0
(520) WATER CAPACITY FEE FUND	\$500,000	\$1,500,000	\$0	\$0	\$0
(550) WASTEWATER CAPACITY FEES	\$1,060,820	\$0	\$0	\$0	\$0
(560) WW CIP	\$750,000	\$0	\$0	\$0	\$0
(580) RECYCLED WATER OPERATIONS	\$120,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$8,169,662</b>	<b>\$1,645,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$849,555	\$265,000	\$660,000	\$0	\$0
(657) ISF - CIVIC FACILITIES RENOVATION & REPLACEMENT	\$230,526	\$0	\$0	\$0	\$0
(651) ISF - BLDG MAINTENANCE	\$100,000	\$0	\$0	\$0	\$0
(658) ISF - PUBLIC SAFETY BUILDING RENOVATION & REPLACEMENT	\$50,000	\$0	\$0	\$0	\$0
<b>INTERNAL SERVICE FUND TOTAL</b>	<b>\$1,230,081</b>	<b>\$265,000</b>	<b>\$660,000</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$9,399,743</b>	<b>\$1,910,000</b>	<b>\$1,310,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$35,302,835</b>	<b>\$4,130,730</b>	<b>\$1,660,000</b>	<b>\$350,000</b>	<b>\$0</b>

## 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 2024-25 Capital Budget

## General Government CIP Fund 350

	Project Number	Project Description	Total Project Budget	Anticipated for FY 2024-25	CIP Fund	FUNDING SOURCES
1	CF23-0100	City Hall Building Roof Improvement	100,000	100,000	350	Building Maintenance ISF 651
2	CF23-0300	Corp Yard Relocation and Fac Upgrade	1,780,000	1,300,221	350	Capital Projects Fund 350 \$220,221; American Rescue Plan Act (ARPA) Grant Fund 240 \$215,904; Civic Impact 330 \$864,096
3	CF24-0100*	EV Charging Station	230,526	230,526	350	TFCA State Grant Fund 226
4	CF24-0200*	Napa River Ecology Center Site Improvements	1,000,000	1,000,000	350	Measure A Fund 210 \$515,070; Legal Settlement Fund 282 \$484,930
5	CF25-0100*	PD Parking Lot	50,000	50,000	350	Public Safety R&R 658
6	PR13-0200	Newell Open Space (Parking Lot/Trail Construction)	603,350	354,235	350	Habitat Conservation Grant Fund 230 \$86,350 and Parks Impact Fee Fund 310 \$282,000; CIP Fund 350 \$235,000 (Developer Contributions)
7	PR19-0100	Wetlands Edge Environmental Educational Enhancement Project	450,000	436,791	350	Environmental Educational Facilities Grant Fund 230 \$246,000; Parks Impact Fee Fund 310 \$200,000
8	PR23-0100	Melvin Park Improvements	270,000	50,000	350	Park Impact Fee Fund 310
9	PR23-0200	Melvin Tennis Court Improvements	250,000	250,000	350	Park Impact Fee Fund 310
10	PR23-0300	Aquatic Facility Improvement	720,000	60,000	350	Park Impact Fee Fund 310 \$60,000; Parks R&R 655 \$660,000

11	PR23-0400	Northampton Shade Canopy	120,000	119,555	350	Parks Renovation & Replacement Fund 655
12	PR23-0500	Northampton Park Restroom	165,000	165,000	350	Parks Renovation & Replacement Fund 655
13	PR23-0600	Comm Park I Improvements	300,000	300,000	350	Parks Renovation & Replacement Fund 655
14	PR23-0700	Silver Oak Restroom	165,000	164,555	350	LLAD Zone 2 Fund 262
15	PR24-0100	Linwood Park Improvements	350,000	50,000	350	Parks Impact Fee Fund 310
16	PR25-0400*	Veterans Park Playground Replacement & Resurface	515,000	515,000	350	Park Impact Fee Fund 310 \$250,000; Parks R&R 655 \$265,000
17	PR25-0600*	Main Street Park Improvements	150,000	30,000	350	LLAD Zone 3 Fund 263
18	TR16-0700	Green Island Rd Reconstruction/Widening	18,202,933	13,791,725	350	EDA Grant 240 \$5,500,000; OBAG Grant 240 \$1,000,000; Traffic Impact Fund 320 \$1,380,048; Comm Fac Dist Fund 381 \$9,500,000; Underground 380 \$160,000; Water Ops 510 \$550,000
19	TR16-0703	Green Island Rd Rule 20 A/B Utility Undergrounding	2,570,000	427,459	350	Comm Fac Dist Fund 381 \$2,338,000; Traffic Impact Fund 320 \$72,000; Utility Underground 380 \$160,000
20	TR22-0400	Benton Way Pavement Rehabilitation & Crosswalk Enhancement	1,800,000	1,800,000	350	American Rescue Plan Act (ARPA) Grant Fund 240 \$75,920; Measure T 211 \$764,080; RMRA Fund 213 \$800,000; Water Os 510 \$127,000; WW Ops 540 \$33,000

21	TR23-0100	ARPA5 Knightsbridge Reconstruction & Water Main Improvements	1,850,000	1,712,538	350	Measure T Fund 211 \$385,000; American Rescue Plan Act (ARPA) Grant Fund 240 \$960,000; Water Ops 510 \$505,000
22	TR23-0200	South Kelly - Hwy 29 Intersection	1,145,000	200,000	350	Revenue from Development Fund 350
23	TR23-0300	East American Canyon Road Guardrail	280,000	280,000	350	HSIP Grant Fund 230 \$252,450; Gax Tax Fund 212 \$27,550
24	TR24-0200	ARPA4 Melvin Sidewalk	1,050,000	986,230	350	Measure T Fund 211 \$550,000; American Rescur Plan Act (ARPA) Grant Fund 240 \$500,000
25	TR24-0300	ARPA6 Rancho Del Mar Paving and Utility Improvements	6,321,000	6,150,372	350	Measure T Fund 211 \$1,201,000; American Rescue Plan Act (ARPA) Grand Fund 240 \$2,624,000; Water Operations 510 \$1,162,000; Wastewater Operations 540 \$1,334,000
26	TR25-0100*	Rancho Phase II	600,000	600,000	350	Measure T Fund 211 \$200,000; Water Operations Fund 510 \$200,000; Wastewater Operations Fund 540 \$200,000
<b>Total Fund 350</b>			<b>\$41,037,809</b>	<b>\$31,124,207</b>		

### Water CIP Fund 530

	Project Number	Project Description	Total Project Budget	Anticipated for FY 2024-25	CIP Fund	FUNDING SOURCES
27	WA23-0100	Water Treatment Plant Shop	75,000	75,000	530	Water Operations Fund 510
28	WA23-0200	Water Treatment Plant Filter Media Replacement & Underdrain Repair	350,000	350,000	530	Water Operations Fund 510
29	WA25-0200*	Zone 5 Water Pump Station	2,000,000	500,000	530	Water Capacity Fund 520
<b>Total Fund 530</b>			<b>\$ 2,425,000</b>	<b>\$ 925,000</b>		

## Wastewater CIP Fund 560

	Project Number	Project Description	Total Project Budget	Anticipated for FY 2024-25	CIP Fund	FUNDING SOURCES
30	WW16-0300	SCADA	564,380	500,000	560	Water Operations 510 \$278,570 & Wastewater Operations 540 \$285,810
31	WW20-0100	SS4 Broadway Sewer Rehab, Crawford to Donaldson	1,850,000	1,810,820	560	Wastewater Capacity Fee Fund 550 \$1,100,000 Developer Contribution in Lieu 560 \$750,000
32	WW24-0100*	Andrew Road Sewer Repair	675,000	652,842	560	Wastewater Operations 540
33	WW25-0100*	Cartagena Manhole Rehab	100,000	100,000	560	Gas Tax Fund 212 \$50,000; Wastewater Operations Fund 540 \$50,000
<b>Total Fund 560</b>			<b>\$ 3,189,380</b>	<b>\$ 3,063,662</b>		

## Recycled Water CIP Fund 590

	Project Number	Project Description	Total Project Budget	Anticipated for FY 2024-25	CIP Fund	FUNDING SOURCES
34	RW23-0100	Recycled Water Fill Stations	120,000	120,000	590	Recycled Water Operations Fund 580
<b>Total Fund 590</b>			<b>\$ 120,000</b>	<b>\$ 120,000</b>		

## Total for FY 2024-25

Project Number	Project Description	Total Project Budget	Anticipated for FY 2024-25
	<b>TOTAL</b>	<b>\$ 46,772,189</b>	<b>\$ 35,232,869</b>

# FY 2024-2029 Summary CIP Plan

## Civic Projects

### Civic Project List

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
(CF23-0100) CITY HALL ROOF REPLACEMENT	\$100,000	\$0	\$0	\$0	\$0
(CF23-0300) CORP YARD RELOCATION AND FAC UPGRADE	\$1,300,221	\$0	\$0	\$0	\$0
(CF24-0100) EV CHARGING STATION	\$230,526	\$0	\$0	\$0	\$0
(CF24-0200) NAPA RIVER ECOLOGY CENTER SITE IMPROVEMENTS	\$1,000,000	\$0	\$0	\$0	\$0
(CF25-0100) PD PARKING LOT	\$50,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,680,747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Civic Projects by Fund Source

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(330) CIVIC IMPACT FEE FUND	\$864,096	\$0	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$220,221	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$1,084,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL REVENUE FUND	\$1,215,904	\$0	\$0	\$0	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$2,300,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
(651) ISF - BLDG MAINTENANCE	\$100,000	\$0	\$0	\$0	\$0
(657) ISF - CIVIC FACILITIES RENOVATION & REPLACEMENT	\$230,526	\$0	\$0	\$0	\$0
(658) ISF - PUBLIC SAFETY BUILDING RENOVATION & REPLACEMENT	\$50,000	\$0	\$0	\$0	\$0
<b>INTERNAL SERVICE FUND TOTAL</b>	<b>\$380,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$380,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,680,747</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Parks Projects

## Parks & Recreation Project List

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
(PR13-0200) NEWELL OPEN SPACE	\$354,235	\$0	\$0	\$0	\$0
(PR19-0100) WETLANDS EDGE ENVIRONMENTAL ED	\$436,791	\$0	\$0	\$0	\$0
(PR23-0100) MELVIN PARK IMPROVEMENTS	\$50,000	\$220,000	\$0	\$0	\$0
(PR23-0200) MELVIN TENNIS COURT IMPROVEMENTS	\$250,000	\$0	\$0	\$0	\$0
(PR23-0300) AQUATIC FACILITY IMPROVEMENTS	\$60,000	\$0	\$660,000	\$0	\$0
(PR23-0400) NORTHAMPTON SHADE CANOPY	\$119,555	\$0	\$0	\$0	\$0
(PR23-0500) NORTHAMPTON PARK RESTROOM	\$165,000	\$0	\$0	\$0	\$0
(PR23-0600) COMMUNITY PARK I IMPROVEMENTS	\$300,000	\$0	\$0	\$0	\$0
(PR23-0700) SILVER OAK PARK RESTROOM	\$164,555	\$0	\$0	\$0	\$0
(PR24-0100) LINWOOD PARK IMPROVEMENTS	\$50,000	\$300,000	\$0	\$0	\$0
(PR24-0200) RECREATION CENTER UPGRADES	\$0	\$50,000	\$300,000	\$0	\$0
(PR25-0100) NEWELL OPEN SPACE BATHROOM	\$0	\$0	\$25,000	\$230,000	\$0
(PR25-0300) COMM PARK 1 TRAIL IMPROVEMENTS	\$0	\$0	\$25,000	\$120,000	\$0
(PR25-0400) VETERANS PARK PLAYGROUND R&R	\$515,000	\$0	\$0	\$0	\$0
(PR25-0500) COMM PARK I PLAYGROUND R&R	\$0	\$515,000	\$0	\$0	\$0
(PR25-0600) MAIN STREET PARK IMPROVEMENTS	\$30,000	\$120,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,495,136</b>	<b>\$1,205,000</b>	<b>\$1,010,000</b>	<b>\$350,000</b>	<b>\$0</b>

## Parks & Recreation Projects by Fund Source

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$50,000	\$350,000	\$350,000	\$0
(310) PARKS IMPACT FEE FUND	\$1,126,932	\$770,000	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$1,336	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$1,128,268</b>	<b>\$820,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$0</b>
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$322,758	\$0	\$0	\$0	\$0
(262) LLAD Zone 2, Vintage Ranch	\$164,555	\$0	\$0	\$0	\$0
(263) LLAD Zone 3, Napa Junction	\$30,000	\$120,000	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$517,313</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$1,645,581</b>	<b>\$940,000</b>	<b>\$350,000</b>	<b>\$350,000</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$849,555	\$265,000	\$660,000	\$0	\$0
<b>INTERNAL SERVICE FUND TOTAL</b>	<b>\$849,555</b>	<b>\$265,000</b>	<b>\$660,000</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$849,555</b>	<b>\$265,000</b>	<b>\$660,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,495,136</b>	<b>\$1,205,000</b>	<b>\$1,010,000</b>	<b>\$350,000</b>	<b>\$0</b>

## Transportation and Public Works Projects

### Transportation and Public Works Project List

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
(TR16-0700) GREEN ISLAND RD RECON&WIDENING	\$13,791,725	\$0	\$0	\$0	\$0
(TR24-0300) RANCHO DEL MAR PAVING AND UTILITY IMPROVEMENTS	\$6,150,338	\$0	\$0	\$0	\$0
(TR22-0400) BENTON WAY ENHANCED CROSSWALK	\$1,870,000	\$0	\$0	\$0	\$0
(TR23-0100) KNIGHTSBRIDGE RECONSTRUCTION AND WATER MAIN IMPROVEMENT	\$1,712,538	\$0	\$0	\$0	\$0
(TR23-0200) SOUTH KELLY-HWY 29 INTERSECTION	\$200,000	\$945,000	\$0	\$0	\$0
(TR24-0200) MELVIN SIDEWALK	\$986,230	\$0	\$0	\$0	\$0
(TR25-0100) RANCHO PHASE II	\$600,000	\$0	\$0	\$0	\$0
(TR16-0703) GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$427,459	\$0	\$0	\$0	\$0
(TR23-0300) EAST AMERICAN CANYON ROAD GUARDRAIL	\$280,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$26,018,290</b>	<b>\$945,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Transportation and Public Works Projects by Fund Source

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$10,288,106	\$0	\$0	\$0	\$0
(211) MEASURE T	\$3,070,000	\$0	\$0	\$0	\$0
(213) GAS TAX RMRA	\$800,000	\$0	\$0	\$0	\$0
(230) STATE GRANTS	\$252,450	\$0	\$0	\$0	\$0
(210) STORM DRAIN/MEASURE A	\$100,000	\$0	\$0	\$0	\$0
(212) GAS TAX/ROAD MAINTENANCE	\$27,550	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$14,538,106</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CAPITAL PROJECT FUND					
(381) COMM FACILITIES DIST - CIP	\$7,010,828	\$0	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$200,000	\$945,000	\$0	\$0	\$0
(320) TRAFFIC IMPACT FEE FUND	\$158,356	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$7,369,184</b>	<b>\$945,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$21,907,290</b>	<b>\$945,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$2,544,000	\$0	\$0	\$0	\$0
(540) WASTEWATER OPERATIONS	\$1,567,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$4,111,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$4,111,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$26,018,290</b>	<b>\$945,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## Recycled Water Projects

### Recycled Water Project List

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
(RW23-0100) RECYCLED WATER REFILL STATION	\$120,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Recycled Water Projects by Fund Source

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(580) RECYCLED WATER OPERATIONS	\$120,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Water Projects

### Water Project List

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
(WA25-0200) ZONE 5 PUMP STATION	\$500,000	\$1,500,000	\$0	\$0	\$0
(WA26-0100) NORTHAMPTON WATER MAIN REPLACEMENT	\$0	\$0	\$650,000	\$0	\$0
(WA23-0200) WATER TREATMENT FILTER MEDIA REPL & UNDERDRAIN REPAIR	\$350,000	\$0	\$0	\$0	\$0
(WA24-0200) NORTH KELLY ROAD WATER MAIN UPGRADE	\$0	\$145,000	\$0	\$0	\$0
(WA23-0100) WATER TREATMENT PLANT SHOP	\$75,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$925,000</b>	<b>\$1,645,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>

### Water Projects by Fund Source

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(520) WATER CAPACITY FEE FUND	\$500,000	\$1,500,000	\$0	\$0	\$0
(510) WATER OPERATIONS	\$425,000	\$145,000	\$650,000	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$925,000</b>	<b>\$1,645,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$925,000</b>	<b>\$1,645,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$925,000</b>	<b>\$1,645,000</b>	<b>\$650,000</b>	<b>\$0</b>	<b>\$0</b>

## Wastewater Projects

### Wastewater Project List

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
(WW16-0300) SCADA	\$500,000	\$0	\$0	\$0	\$0
(WW20-0100) SS4 BROADWAY SEWER REHAB, CRAWFORD TO DONALDSON	\$1,810,820	\$0	\$0	\$0	\$0
(WW24-0100) ANDREW ROAD SEWER REPAIR	\$652,842	\$0	\$0	\$0	\$0
(WW25-0100) CARTAGENA MANHOLE REHAB	\$100,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$3,063,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

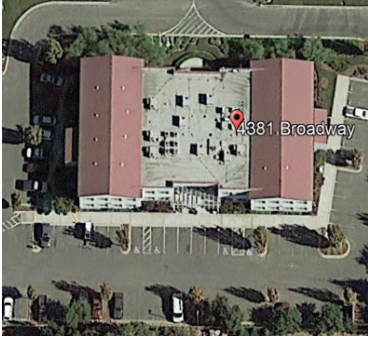
### Wastewater Projects by Fund Source

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>	\$50,000	\$0	\$0	\$0	\$0
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$250,000	\$0	\$0	\$0	\$0
(540) WASTEWATER OPERATIONS	\$952,842	\$0	\$0	\$0	\$0
(550) WASTEWATER CAPACITY FEES	\$1,060,820	\$0	\$0	\$0	\$0
(560) WW CIP	\$750,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$3,013,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$3,013,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$3,063,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Civic 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. Project approved in FY 2023-24.

**Project Budget:** \$100,000  
**Project Status:** On hold  
**Current Phase:** Design  
**Carryover:** \$100,000  
**New Request 2024-25:** \$ -  
**New Total Project Budget:** \$100,000

**Funding Source:** 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.

**Project Budget:** \$700,000  
**Project Status:** In progress  
**Current Phase:** Construction  
**Carryover as of 3/18/24:** \$220,221  
**New Request 2024-25:** \$1,080,000  
**New Total Project Budget:** \$1,780,000

**Funding Sources:** General Government Capital Project Fund, American Rescue Plan Act Grant Fund (ARPA), Civic Impact Fee Fund

**CF24-0100 EV Charging Station**



**Project Description:** Installation of 3 level 2 dual port charging stations at various city facilities. New project for FY 2024-25.

**Project Budget:** \$ -  
**Project Status:**  
**Current Phase:**  
**Carryover:** \$ -  
**New Request 2024-25:** \$ 230,526  
**New Total Project Budget:** \$230,526

**Funding Sources:** Civic Facilities Repair and Replacement Fund

**CF24-0100 Napa River Ecology Center Site Improvement**



**Project Description:** City is funding stormwater detention, flood protection and pollutant remediation. New project for FY 2024-25.

**Project Budget:** \$ -

**Project Status:**

**Current Phase:**

**Carryover:** \$ -

**New Request 2024-2025:**

**\$1,000,000**

**New Total Project Budget:**

**\$1,000,000**

**Funding Sources:** Measure A Fund, Legal Settlement Fund

**CF25-0100 PD Parking Lot**



**Project Description:** Creates 3-4 additional parking spaces at Public Safety Building location. New project for FY 2024-25.

**Project Budget:** \$ -

**Project Status:**

**Current Phase:**

**Carryover:** \$ -

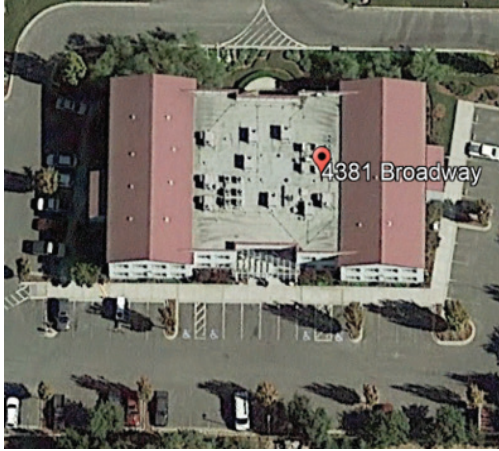
**New Request 2024-2025:**

**\$50,000**

**New Total Project Budget:**

**\$50,000**

**Funding Sources:** Public Safety Repair and Replacement Fund



**CF23-0100**  
**City Hall Building Roof Improvement**  
 Re-roof City Hall

**Financial Overview**

CF23-0100 City Hall Roof Replacement

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
(651) ISF - BLDG MAINTENANCE	\$100,000	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 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.

Project Budget: \$700,000  
 Project Expenses as of 3/18/24: \$339,789  
 Encumbrances as of 3/18/24: \$139,990  
 New Request 2024-25: \$1,080,000  
 New Total Project Budget: \$1,780,000

CF23-0300 Corp Yard Relocation and Facilities Upgrade

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(330) CIVIC IMPACT FEE FUND	\$864,096	\$0	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$220,221	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$1,084,317</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL REVENUE FUND	\$215,904	\$0	\$0	\$0	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$1,300,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,300,221</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## CF24-0100 EV Charging Stations

The project includes the installation of 3 Level 2 dual port charging stations that will be located at City Hall, Napa Junction Community Center, and Philip West Aquatic Center. Two of the charging stations will be solar powered with the third station being a standard installation.

New Request 2024-25: \$230,526

CF24-0100 EV Charging Station

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
(657) ISF - CIVIC FACILITIES RENOVATION & REPLACEMENT	\$230,526	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	<b>\$230,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$230,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$230,526</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## CF24-0200

### Napa River Ecology Center Site Improvements

The Napa River Ecology Center gives new life to the City's Corporation Yard located along the Napa River Wetlands. The City is funding stormwater detention, flood protection and pollutant remediation as part of the improvements being made on City property.

New Request 2024-25: \$1,000,000

#### CF24-0200 Napa River Ecology Center Site Improvements

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(210) STORM DRAIN/MEASURE A	\$515,070	\$0	\$0	\$0	\$0
(282) LEGAL SETTLEMENT	\$484,930	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## PD Parking Lot

The Police Department is short on places to park vehicles in the secured parking lot. This project will create three to four additional spaces by reducing a portion of the landscaping strip east of the structure.

New Request 2024-25: \$50,000

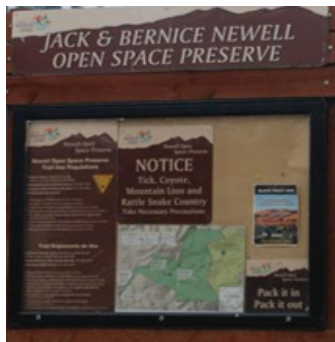
### CF25-0100 PD Parking Lot

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
(658) ISF - PUBLIC SAFETY BUILDING 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

# Parks + Recreation 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.

**Project Budget:** \$503,350  
**Project Status:** In progress  
**Current Phase:** Design  
**Carryover as of 2/14/24:** \$254,235  
**New Request 2024-25:** \$100,000  
**New Total Project Budget:** \$603,350

**Funding Sources:** Habitat Conservation Grant, Parks Impact Fee Fund, and Developer Contributions

## PR19-0100 Wetlands Edge Environmental Educational Enhancement Project



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

**Project Budget:** \$250,000  
**Project Status:** On Hold  
**Current Phase:** Design  
**Carryover as of 2/14/24:** \$210,525  
**New Request 2024-25:** \$200,000  
**New Total Project Budget:** \$450,000

**Funding Sources:** Environmental Educational Facilities Grant and Park Impact Fee Fund

## PR23-0100 Melvin Park Improvements



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

**Project Budget:** \$270,000  
**Project Status:** In progress  
**Current Phase:** Planning  
**Carryover as of 2/14/24:** \$270,000  
**New Request 2024-25:** \$ -  
**New Total Project Budget:** \$270,000

**Funding Sources:** Park Impact Fee Fund

**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.

**Project Budget: \$130,000**  
**Project Status: In progress**  
**Current Phase: Planning**  
**Carryover as of 2/14/24: \$130,000**  
**New Request 2024-25: \$120,000**  
**New Total Project Budget: \$250,000**

**Funding Sources:** Park Impact Fee Fund

**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.

**Project Budget: \$720,000**  
**Project Status: On Hold**  
**Current Phase: Planning**  
**Carryover as of 2/14/24: \$720,000**  
**New Request 2024-25: \$ -**  
**New Total Project Budget: \$720,000**

**Funding Sources:** Civic Impact Fee Fund

**PR23-0400  
Northampton Shade  
Canopy**



**Project Description:** Install shade canopy at Northampton Park. Approved in FY 2023-24.

**Project Budget: \$120,000**  
**Project Status: Not started**  
**Current Phase: Planning**  
**Carryover as of 2/14/24: \$119,555**  
**New Request 2024-25: \$ -**  
**New Total Project Budget: \$120,000**

**Funding Sources:** Park Renovation and Replacement ISF

**PR23-0500**  
**Northampton Park**  
**Restroom**



**Project Description:** Add new restroom at Northampton Park. Approved in FY 2023-24.

**Project Budget: \$165,000**  
**Project Status: Not started**  
**Current Phase: Planning**  
**Carryover as of 2/14/24:**  
**\$165,000**  
**New Request 2024-25: \$ -**  
**New Total Project 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. Approved in FY 2023-24.

**Project Budget: \$300,000**  
**Project Status: Not started**  
**Current Phase: Planning**  
**Carryover as of 2/14/24:**  
**\$300,000**  
**New Request 2024-25: \$ -**  
**New Total Project Budget:**  
**\$300,000**

**Funding Sources:** Park Renovation and Replacement ISF

**PR23-0700 Silver Oak**  
**Restroom**



**Project Description:** Add new restroom at Silver Oak Park. Approved in FY 2023-24.

**Life Budget: \$165,000**  
**Project Status: Not started**  
**Current Phase: Planning**  
**Carryover as of 2/14/24:**  
**\$164,555**  
**New Request 2024-25: \$ -**  
**New Total Project Budget:**  
**\$165,000**

**Funding Sources:** LLAD Zone 2

**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. Approved in FY 2023-24 to begin in FY 2024-25.

**Project Status: Not started**  
**Current Phase: Planning**  
**New Request 2024-25: \$350,000**  
**New Total Project Budget:  
\$350,000**

**PR25-0400 Veterans  
Park Playground  
Replacement and  
Resurface**



**Project Description:** New for FY 2024-25.

**Projected Cost: \$350,000**

**PR25-0600 Main  
Street Park  
Improvements**



**Project Description:** New for FY 2024-25

**Projected Cost: \$350,000**



## Planned Projects

This sections summarizes parks projects planned to begin after 6/30/2025.

### PR25-0500 Community Park I Playground Replacement and Resurface



**Project Description:**

**Projected Cost: \$515,000**

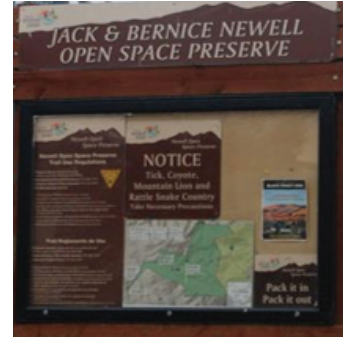
### PR24-0200 Recreation Center Upgrades



**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 2025-26.

**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 2026-27.

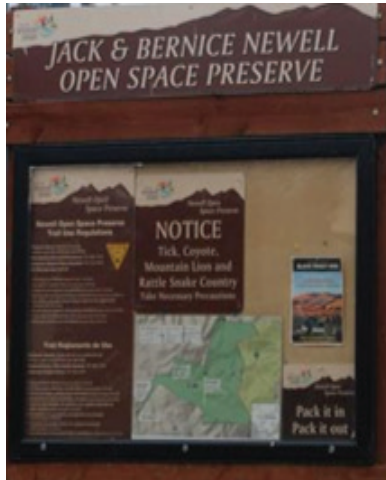
**Projected Cost: \$255,000**

**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 2026-27.

**Projected Cost: \$145,000**



## 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.

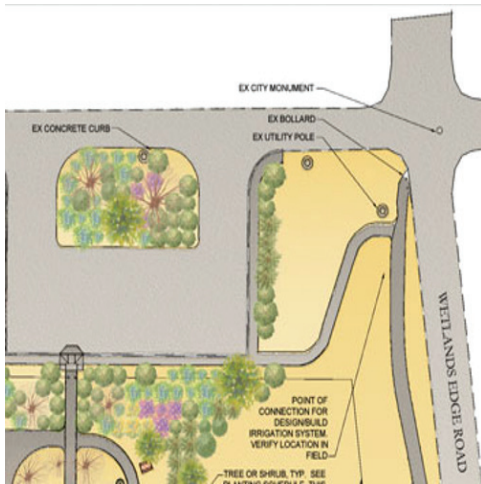
Project Budget:	\$503,350
Project Expenses as of 2/14/24:	\$198,875
Encumbrances as of 2/14/24:	\$50,240
New Request 2024-25:	\$100,000
New Total Project Budget:	\$603,350

## Financial Overview

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

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$266,932	\$0	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$1,336	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$268,268</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$85,967	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$85,967</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$354,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$354,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## PR19-0100

### Wetlands Edge Environmental Educational Enhancement Project

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

Project Budget:	\$250,000
Project Expenses as of 2/14/24:	\$13,209
Encumbrances as of 2/14/24:	\$26,267
New Request 2024-25:	\$200,000
New Total Project Budget:	\$450,000

## Financial Overview

### PR19-0100 Wetlands Edge Environmental Educational Enhance...

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$236,791	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$236,791	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$200,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$200,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$436,791	\$0	\$0	\$0	\$0
TOTAL	\$436,791	\$0	\$0	\$0	\$0



## 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.

Project Budget: \$270,000  
 Project Expenses as of 2/14/24: \$ -  
 Encumbrances as of 2/14/24: \$ -  
 New Request 2024-25: \$ -  
 New Total Project Budget: \$270,000

## Financial Overview

### PR23-0100 Melvin Road Park Improvement

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$50,000	\$220,000	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$50,000	\$220,000	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$50,000	\$220,000	\$0	\$0	\$0
TOTAL	\$50,000	\$220,000	\$0	\$0	\$0



## PR23-0200

### Melvin Tennis Court Improvements

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

Project Budget:	\$130,000
Project Expenses as of 2/14/24:	\$ -
Encumbrances as of 2/14/24:	\$ -
New Request 2024-25:	\$120,000
New Total Project Budget:	\$250,000

## Financial Overview

### PR23-0200 Melvin Tennis Court Resurface

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$250,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## PR23-0300

### Aquatic Facility Improvements

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

Project Budget: \$720,000  
 Project Expenses as of 2/14/24: \$ -  
 Encumbrances as of 2/14/24: \$ -  
 New Request 2024-25: \$ -  
 New Total Project Budget: \$720,000

## Financial Overview

### PR23-0300 Aquatic Facility Improvements

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>	\$0	\$0	\$660,000	\$0	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$60,000	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$660,000</b>	<b>\$0</b>	<b>\$0</b>



## PR23-0400

### Northampton Shade Canopy

Install shade canopy at Northampton Park.

Project Budget: \$120,000  
 Project Exepnses as of 2/14/24: \$445  
 Encumbrances as of 2/14/24: \$13,430  
 New Request 2024-25: \$ -  
 New Total Project Budget: \$120,000

## Financial Overview

### PR23-0400 Northampton Shade Canopy

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$119,555	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$119,555	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$119,555	\$0	\$0	\$0	\$0
TOTAL	\$119,555	\$0	\$0	\$0	\$0



## 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).

Project Budget:	\$165,000
Expenses as of 2/14/24:	\$ -
Encumbrances as of 2/14/24:	\$13,875
New Request 2024-25:	\$ -
New Total Project Budget:	\$165,000

## Financial Overview

### PR23-0500 Northampton Park Restroom

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
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



## PR23-0600 Community Park I Improvements

Work in general, will include field turf improvements.

Project Budget:	\$300,000
Project Expenses as of 2/14/24:	\$ -
Encumbrances as of 2/14/24:	\$ -
New Request 2024-25:	\$ -
New Total Project Budget:	\$300,000

## Financial Overview

### PR23-0600 Comm Park I Improvements

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
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



## 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).

Project Budget:	\$165,000
Project Expenses as of 2/14/24:	\$445
Encumbrances as of 2/14/24:	\$23,305
New Request 2024-25:	\$ -
New Total Project Budget:	\$165,000

## Financial Overview

### PR23-0700 Silver Oak Park Restroom

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(262) LLAD Zone 2, Vintage Ranch	\$164,555	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$164,555	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$164,555	\$0	\$0	\$0	\$0
TOTAL	\$164,555	\$0	\$0	\$0	\$0





## 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. New for FY 2024-25.

Project Budget: \$350,000

## Financial Overview

### PR24-0100 Linwood Park Improvements

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$50,000	\$300,000	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$50,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$50,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$50,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## PR25-0400

### Veterans Park Playground Replacement and Resurface

New for FY 2024-25.

Project Budget: \$515,000

## Financial Overview

### PR25-0400 Veterans Park Playground Replacement and Resurface

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>	\$265,000	\$0	\$0	\$0	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$250,000	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## PR25-0600

### Main Street Park Improvements

New for FY 2024-25.

Project Budget: \$150,000

## Financial Overview

### PR25-0600 Main Street Park Improvements

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(263) LLAD Zone 3, Napa Junction	\$30,000	\$120,000	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$30,000</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$30,000</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$30,000</b>	<b>\$120,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## PR25-0500 Comm Park I Playground Replacement and Resurface

Scheduled to begin in FY 2025-26

Project Budget: \$515,000

## Financial Overview

### PR25-0500 Community Park I Playground Replacement and Res...

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
(655) ISF - PARKS RENOVATION & REPLACEMENT	\$0	\$265,000	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$0	\$265,000	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$0	\$265,000	\$0	\$0	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$0	\$250,000	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$250,000	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$250,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 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 2025-26.

Projected Cost: \$350,000

## Financial Overview

### PR24-0200 Recreation Center Upgrades

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$50,000	\$300,000	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$300,000</b>	<b>\$0</b>	<b>\$0</b>



## PR25-0100

### Newell Open Space Bathroom

Add an onsite restroom to the Newell Open Space Trail. Scheduled to begin FY 2026-27.

Projected Cost: \$255,000

## Financial Overview

### PR25-0100 Newell Open Space Bathroom

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$25,000	\$230,000	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$230,000</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$230,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$230,000</b>	<b>\$0</b>



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

Resurface walking path/track around the field so it's accessible to all. Scheduled to begin FY 2026-27.

**Projected Cost: \$145,000**

**Financial Overview**

PR25-0300 Comm Park I Trail Improvements

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
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

# Transportation + Public Works 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.

**Project Budget:** \$17,652,933  
**Project Status:** In progress  
**Current Phase:** Design  
**Carryover as of 2/14/24:** \$12,603,231  
**New Request 2024-25:** \$550,000  
**New Total Project Budget:** \$18,202,933

**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.

**Project Budget:** \$2,570,000  
**Project Status:** In progress  
**Current Phase:**  
**Carryover as of 2/14/24:** \$427,461  
**New Request 2024-25:** \$ -  
**New Total Project Budget:** \$2,570,000

**Funding Sources:** Community Facilities District, Traffic Impact, and Utility Undergrounding Fund

## 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.

**Project Budget:** \$1,434,520  
**Project Status:** On hold  
**Current Phase:** Planning  
**Carryover as of 2/14/24:** \$1,428,270  
**New Request 2024-25:** \$365,480  
**New Total Project Budget:** \$1,800,000

**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.

**Project Budget: \$1,850,000**  
**Project Status: In progress**  
**Current Phase: Design**  
**Carryover as of 2/14/24: \$1,712,538**  
**New Request 2024-25: \$ -**  
**New Total Project Budget: \$1,850,000**

**Funding Sources:** American Rescue Plan Act (ARPA) Federal Grant, Measure T, and Water asure T, Water Operations, and Wastewater Operations

**TR23-0200 South  
Kelly-Hwy-29  
Intersection**



**Project Description:** South Kelly/Highway 29 Intersection Improvements. Approved in FY 2023-24.

**Project Budget: \$1,145,000**  
**Project Status: Not started**  
**Current Phase: Planning**  
**Carryover as of 2/14/24: \$1,145,000**  
**New Request 2024-25: \$ -**  
**New Total Project Budget: \$1,145,000**

**Funding Sources:** Developer In-Lieu Contributions

**TR23-0300 East  
American Canyon  
Road Guardrail**



**Project Description:** Approved in FY 2023-24.

**Project Budget: \$280,000**  
**Project Status: Not started**  
**Current Phase: Planning**  
**Carryover as of 2/14/24: \$280,000**  
**New Request 2024-25: \$ -**  
**New Total Project 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.

**Project Budget: \$1,050,000**  
**Project Status: In progress**  
**Current Phase: Design RFP**  
**Carryover as of 2/14/24:**  
**\$986,230**  
**New Request 2024-25: \$ -**  
**New Total Project 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.

**Project Budget: \$5,890,000**  
**Project Status: In progress**  
**Current Phase: Design RFP**  
**Carryover as of 2/14/24:**  
**\$5,719,372**  
**New Request 2024-25: \$ 431,000**  
**New Total Project Budget:**  
**\$6,321,000**

**Funding Sources:** American Rescue Plan Act (ARPA) Federal Grant, Measure T, Water Capacity Fee, and Wastewater Capacity Fee

**TR25-0100 Rancho  
Phase II**



**Project Description:** Sewer and water main rehabilitation on various roads as well as pavement improvements. New project for FY 2024-25.

**New Request 2024-2025: \$ 600,000**

**Funding Sources:** Measure T, Water Operations, Wastewater Operations



## 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.

Project Budget:	\$17,652,933
Project Expense as of 2/14/24:	\$4,411,208
Encumbrance as of 2/14/24:	\$638,495
New Request 2024-25:	\$550,000
New Total Project Budget:	\$18,202,933

## Financial Overview

### TR16-0700 Green Island Rd Reconstruction/Widening

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(381) COMM FACILITIES DIST - CIP	\$6,655,369	\$0	\$0	\$0	\$0
(320) TRAFFIC IMPACT FEE FUND	\$86,356	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$6,741,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$6,500,000	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$6,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$13,241,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$550,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$13,791,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 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.

Project Budget:	\$2,570,000
Project Expense as of 2/14/24:	\$2,142,541
Encumbrance as of 2/14/24:	\$301,601
New Request 2024-25:	\$ -
New Total Project Budget:	\$2,570,000

## Financial Overview

### TR16-0703 Green Island Rd Rule 20A/B Utility Undergrounding

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(381) COMM FACILITIES DIST - CIP	\$355,459	\$0	\$0	\$0	\$0
(320) TRAFFIC IMPACT FEE FUND	\$72,000	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$427,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$427,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$427,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 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.

Project Budget:	\$1,434,520
Project Expense as of 2/14/24:	\$6,251
Encumbrance as of 2/14/24:	\$ -
New Request 2024-25:	\$365,480
New Total Project Budget:	\$1,800,000

## Financial Overview

TR22-0400 Benton Way Pavement Rehabilitation & Enhance Cr...

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(211) MEASURE T	\$834,000	\$0	\$0	\$0	\$0
(213) GAS TAX RMRA	\$800,000	\$0	\$0	\$0	\$0
(240) FEDERAL GRANTS	\$76,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,710,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$1,710,000	\$0	\$0	\$0	\$0
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
	\$160,000	\$0	\$0	\$0	\$0
TOTAL	\$1,870,000	\$0	\$0	\$0	\$0



## 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.

Project Budget:	\$1,850,000
Project Expense as of 2/14/24:	\$145,699
Encumbrance as of 2/14/24:	\$52,233
New Request 2024-25:	\$ -
New Total Project Budget:	\$1,850,000

## Financial Overview

TR23-0100 Knightsbridge Reconstruction and Water Main Imp...

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$822,538	\$0	\$0	\$0	\$0
(211) MEASURE T	\$385,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$1,207,538	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$1,207,538	\$0	\$0	\$0	\$0
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) 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	\$1,712,538	\$0	\$0	\$0	\$0





## TR23-0200 South Kelly-Highway 29 Intersection

South Kelly/Highway 29 Intersection Improvements

Project Budget:	\$1,145,000
Project Expense as of 2/14/24:	\$ -
Encumbrance as of 2/14/24:	\$ -
New Request 2024-25:	\$ -
New Total Project Budget:	\$1,145,000

## Financial Overview

TR23-0200 South Kelly - Hwy 29 Intersection

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(350) CAPITAL PROJECTS	\$200,000	\$945,000	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$200,000</b>	<b>\$945,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$200,000</b>	<b>\$945,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$200,000</b>	<b>\$945,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR23-0300

### East American Canyon Road Guardrail

Project Budget:	\$280,000
Project Expense as of 2/14/24:	\$ -
Encumbrance as of 2/14/24:	\$ -
New Request 2024-25:	\$ -
New Total Project Budget:	\$280,000

## Financial Overview

TR23-0300 East American Canyon Road Guardrail

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$252,450	\$0	\$0	\$0	\$0
(212) GAS TAX/ROAD MAINTENANCE	\$27,550	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$280,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$280,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$280,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## 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.

Project Budget:	\$1,050,000
Project Expense as of 2/14/24:	\$118,719
Encumbrance as of 2/14/24:	\$24,953
New Request 2024-25:	\$ -
New Total Project Budget:	\$1,050,000

## Financial Overview

### TR24-0200 Melvin Sidewalk

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(211) MEASURE T	\$450,000	\$0	\$0	\$0	\$0
(240) FEDERAL GRANTS	\$436,230	\$0	\$0	\$0	\$0
(210) STORM DRAIN/MEASURE A	\$100,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	<b>\$986,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	<b>\$986,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$986,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 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

Project Budget:	\$5,890,000
Project Expense as of 2/14/24:	\$180,663
Encumbrance as of 2/14/24:	\$363,395
New Request 2024-25:	\$431,000
New Total Project Budget:	\$6,321,000

## Financial Overview

### TR24-0300 Rancho Del Mar Paving and Utility Improvements

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$2,453,338	\$0	\$0	\$0	\$0
(211) MEASURE T	\$1,201,000	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$3,654,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$3,654,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$1,334,000	\$0	\$0	\$0	\$0
(510) WATER OPERATIONS	\$1,162,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$2,496,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$2,496,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$6,150,338</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR25-0100 Rancho Phase II

This phase of the project will continue to on the rehabilitation of sewer and water mains on various roads within the Rancho Del Mar subdivision as well as pavement improvements upon completion of the underground utilities.

New Request 2024-25: \$600,000

## Financial Overview

### TR25-0100 Rancho Phase II

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$200,000	\$0	\$0	\$0	\$0
(510) WATER OPERATIONS	\$200,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$400,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(211) MEASURE T	\$200,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Water Enterprise 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.

## [WA25-0200 Zone 5 Water Pump Station](#)



**Project Description:** This project will provide pressurized water to higher elevation homes on the eastern side of Watson Ranch, all of Promontory and the Canyon Estates Developments. New for FY 2024-25

**Project Status:**  
**Current Phase:**  
**New Request 2024-25:**  
**\$ 2,000,000**

**Funding Sources:** Water Capacity Fee Fund

## [WA23-0100 Water Treatment Plant Shop](#)



**Project Description:** Approved in FY 2023-24

**Project Budget:** \$75,000  
**Project Status:** Not started  
**Current Phase:** Planning  
**Carryover as of 2/14/24:**  
**\$75,000**  
**New Request 2024-25:** \$ -  
**New Total Project Budget:**  
**\$75,000**

**Funding Sources:** Water Operations

## [WA23-0200 Water Treatment Plant Filter Media Replacement and Underdrain Repair](#)



**Project Description:** Approved in FY 2023-24

**Project Budget:** \$350,000  
**Project Status:** Not started  
**Current Phase:** Planning  
**Carryover as of 2/14/24:**  
**\$350,000**  
**New Request 2024-25:** \$ -  
**New Total Project Budget:**  
**\$350,000**

**Funding Sources:** Water Operations

## Planned Projects

This section includes water enterprise projects planned to begin after 6/30/2025.

### 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**

### WA26-0100 Northhamton Water Main Replacement



**Project Description:** Northhamton Drive between San Marco Way and Danrose Drive – 2,890 LF of 6" with 8". Scheduled to begin FY 2026-27

**Projected Cost: \$650,000**



## WA23-0100 Water Treatment Plant Shop

Project Budget: \$75,000  
 Project Expenses as of 2/14/24: \$ -  
 Encumbrances as of 2/14/24: \$ -  
 New Request 2024-25: \$ -

### Financial Overview

WA23-0100 Water Treatment Plant Shop

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$75,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## WA23-0200

### Water Treatment Plant Filter Media Replacement and Underdrain Repair

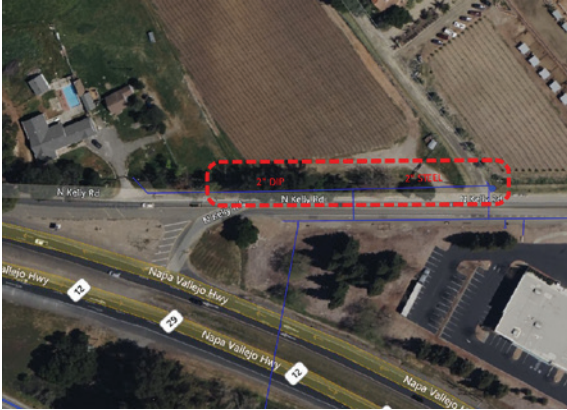
Project Budget: \$350,000  
 Project Expenditures as of 2/14/24: \$ -  
 Encumbrances as of 2/14/24: \$ -  
 New Request 2024-25: \$ -

## Financial Overview

WA23-0200 Water Treatment Plant Filter Media Repl & Under...

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$350,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## WA24-0200

### North Kelly Road Water Main

This project will replace approximately 510 linear feet of 2" water main on North Kelly Road. Scheduled to begin FY 2025-26.

Projected Cost: \$145,000

## Financial Overview

### WA26-0100 Northampton Water Main Replacement

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$0	\$0	\$650,000	\$0	\$0
ENTERPRISE FUND TOTAL	\$0	\$0	\$650,000	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$0	\$0	\$650,000	\$0	\$0
TOTAL	\$0	\$0	\$650,000	\$0	\$0





## WA25-0200

### Zone 5 Water Pump Station

This project will provide pressurized water to higher elevation homes on the eastern side of Watson Ranch, all of Promontory and the Canyon Estates Developments.

New Request FY 2024-25: \$2,000,000

## Financial Overview

WA25-0200 Zone 5 Water Pump Station

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(520) WATER CAPACITY FEE FUND	\$500,000	\$1,500,000	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$500,000</b>	<b>\$1,500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## WA26-0100

### Northampton Water Main Replacement

This project will replace and upgrade approximately 2,890 linear feet of 6" water mains with 8" water mains on Northampton between San Marco Way and Danrose Drive. Scheduled to begin FY 2026-27.

Projected Cost: \$650,000

## Financial Overview

WA26-0100 Northampton Water Main Replacement

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$0	\$0	\$650,000	\$0	\$0
ENTERPRISE FUND TOTAL	\$0	\$0	\$650,000	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$0	\$0	\$650,000	\$0	\$0
TOTAL	\$0	\$0	\$650,000	\$0	\$0

# Wastewater Enterprise Project

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



## WW20-0100 SS4 Broadway Sewer Rehab, Crawford to Donaldson



## WW24-0100 Andrew Road Sewer Repair



**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.

**Project Budget:** \$500,000  
**Project Status:** On hold  
**Current Phase:** Planning  
**Carryover as of 2/14/24:** \$435,620  
**New Request 2024-25:** \$ 64,380  
**New Total Project Budget:** \$564,380

**Funding Sources:** Water Operations and Wastewater Operations

**Project Description:** Upsize existing sewer main on Broadway between Crawford and Donaldson. Approved in FY 2020-2021.

**Project Budget:** \$700,000  
**Project Status:** On schedule  
**Current Phase:** Design  
**Carryover as of 2/14/24:** \$648,086  
**New Request 2024-25:** \$400,000  
**New Total Project Budget:** \$1,100,000

**Funding Sources:** Wastewater Capacity

**Project Description:** Replace approximately 1,800 linear feet of old sewer main on Andrew Road. Approved in FY 2023-24.

**Project Budget:** \$175,000  
**Project Status:**  
**Current Phase:**  
**Carryover as of 2/14/24:** \$152,842  
**New Request 2024-25:** \$500,000  
**New Total Project Budget:** \$675,000

**Funding Sources:** Wastewater Operations

**WW25-0100**  
**Cartagena Manhole**  
**Rehab**



**Project Description:** Rehabilitate manholes located on Cartagena Way. New Project for FY 2024-25

**Project Status: On hold**

**Current Phase: Planning**

**New Request 2024-25: \$100,000**

**Total Project Budget: \$100,000**

**Funding Sources:** Wastewater Operations and Gas Tax Fund



## 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.

Project Budget:	\$500,000
Project Expenses as of 2/14/24:	\$64,380
Encumbrances as of 2/14/24:	\$68,002
New Request 2024-25:	\$64,380
New Total Project Budget:	\$564,380

## Financial Overview

### WW16-0300 SCADA

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$250,000	\$0	\$0	\$0	\$0
(510) WATER OPERATIONS	\$250,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## WW20-0100

### SS4 Broadway Sewer Rehab- Crawford to Donaldson

Upsize the existing sewer main on Broadway between Crawford and Donaldson

Project Budget:	\$700,000
Project Expenses as of 2/14/24:	\$51,914
Encumbrances as of 2/14/24:	\$ -
New Request 2024-25:	\$400,000
New Total Project Budget:	\$1,100,000

Funding Sources: Wastewater Capacity

## Financial Overview

### WW20-0100 SS4 Broadway Sewer Rehab - Crawford to Donaldson

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(560) WASTEWATER CAPACITY FEES	\$1,060,820	\$0	\$0	\$0	\$0
(560) WW CIP	\$750,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$1,810,820</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$1,810,820</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,810,820</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## WW24-0100

### Andrew Road Sewer Repair

This project will replace approximately 1,800 linear feet of old sewer main on Andrew Road between Crawford and Wilson Way. Approved in FY 2023-24

Project Budget:	\$175,000
Project Expenses as of 2/14/24:	\$16,158
Encumbrances as of 2/14/24:	\$6,000
New Request 2024-25:	\$500,000
New Total Project Budget:	\$675,000

## Financial Overview

### WW24-0100 Andrew Road Sewer Repair

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$652,842	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$652,842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$652,842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
TOTAL	<b>\$652,842</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## WW25-0100

### Cartagena Manhole Rehab

This project will rehabilitate manholes located on Cartagena Way.

New Request 2024-25: \$100,000

## Financial Overview

### WW25-0100 Cartagena Manhole Rehab

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$50,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(212) GAS TAX/ROAD MAINTENANCE	\$50,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	<b>\$50,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# Recycled Water Enterprise 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.

## **RW23-0100 Recycled Water Refill Stations**



**Project Description:** Add additional self service recycled water stations at various locations. New for FY 2023-24.

**Project Budget: \$120,000**  
**Project Status: Not started**  
**Current Phase: Planning**  
**Carryover as of 2/14/24: \$ 120,000**  
**New Request 2024-25: \$ -**  
**New Total Project Budget: \$120,000**

**Funding Sources:** Recycled Water Operations



## RW23-0100

### Recycled Water Refill Stations

Add additional self service recycled water stations at various locations.

Project Budget:	\$120,000
Project Expenses as of 2/14/24:	\$ -
Encumbrances as of 2/14/24:	\$ -
New Request 2024-25:	\$ -
New Total Project Budget:	\$120,000

## Financial Overview

### RW23-0100 Recycled Water Fill Stations

	2024 - 25 Budget	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
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

# Appendix A - Resolutions Adopting Budget + Appropriations

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## RESOLUTION NO. 2024-50

**TO APPROVE THE FINAL RECOMMENDED BUDGET FOR FISCAL YEAR 2024-25 AND AUTHORIZE THE CITY MANAGER TO INCREASE THE APPROPRIATIONS FOR FY 2024-25 EXPENDITURES IN AN AMOUNT NOT TO EXCEED THE AMOUNT ENCUMBERED FOR EXPENSES THAT DID NOT OCCUR PRIOR TO THE END OF FY 2023-24 BUT ARE EXPECTED TO BE EXPENDED IN FY 2024-25 CONSISTENT WITH THE ORIGINAL PURPOSE AND AUTHORIZING AN ADDITIONAL TRANSFER FROM THE GENERAL FUND TO THE PARKS RENOVATION AND REPLACEMENT FUND IN THE AMOUNT OF \$250,000**

**WHEREAS**, the Finance Subcommittee and City Council reviewed the Fiscal Year 2024-25 Citywide Proposed Operating Budget on May 9<sup>th</sup> and May 21<sup>st</sup>, 2024, respectively, and provided direction for the Recommended Operating Budget; and

**WHEREAS**, the Recommend Operating Budget proposes a balanced General Fund budget for Fiscal Year 2024-25 when including Developer Projects; and

**WHEREAS**, the City Manager has prepared a Recommended Fiscal Year 2024-25 Operating 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 Summary of Proposed Revenues and Expenses attached hereto, reflects the Fiscal Year 2024-25 Budget for Governmental and Proprietary Funds for the City of American Canyon; and

**WHEREAS**, the City Council is required to adopt a Fiscal Year 2024-25 Budget before July 1, 2024

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of American Canyon hereby adopts the Recommended Citywide Operating Budget for Fiscal Year 2024-25, as shown generally attached hereto and incorporated herein as attachments 2 and 3

**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 2024-25 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2023-24 but are expected to be expended in Fiscal Year 2024-25 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 4<sup>th</sup> day of June 2024, by the following vote:

AYES: Council Members Joseph, Washington, Vice Mayor Oro, and Mayor Garcia  
NOES: None  
ABSTAIN: None  
ABSENT: Council Member Aboudamous

ATTEST:

DocuSigned by:

Taresa Geilfuss

689247833610401C

Taresa Geilfuss, City Clerk

DocuSigned by:

Leon Garcia

838888EDC02B4A0

Leon Garcia, Mayor

DocuSigned by:

William D. Ross

285D50133D83421

William D. Ross, City Attorney

RESOLUTION NO. 2024-49

A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT  
FOR FISCAL YEAR 2024-25

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 2024-25, 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:

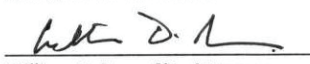
1. The annual adjustment factors used to calculate the Fiscal Year 2024-25 appropriations limit shall be the change in State Per Capita Income 3.62% and January 2024 City population change of 1.77%.
2. The new Appropriation Limit for Fiscal Year 2024-25 shall be and is hereby set in the amount of \$24,403,653.
3. The Fiscal Year 2024-25 Adopted Budget appropriations subject to the appropriation limit is \$21,532,074.

**PASSED, APPROVED and ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on 4th day of June, 2024, by the following vote:

AYES: Council Members Joseph, Washington, Vice Mayor Oro, and Mayor Garcia  
NOES: None  
ABSTAIN: None  
ABSENT: Council Member Aboudamous

  
Leon Garcia, Mayor

ATTEST:  
  
Taresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:  
  
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."

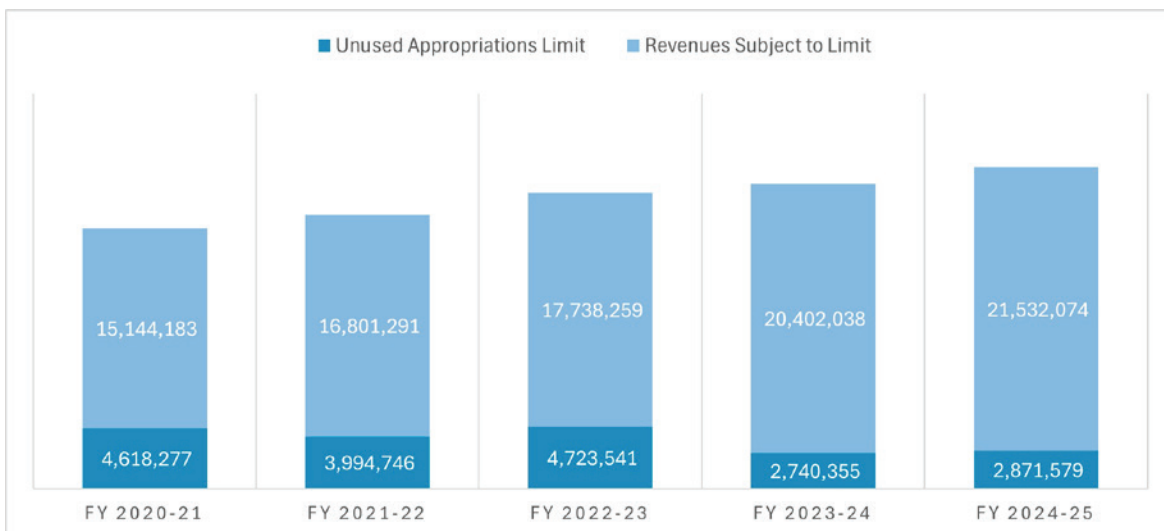
After the annual appropriations limit is calculated, the appropriations that are subject to the limit are determined. If the proceeds of taxes are greater than the appropriations limit, it will restrict the ability of the Agency to appropriate the taxes. That means that the Agency may not be able to 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 2024-25 Appropriation Limit

The fiscal year 2024-25 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 3.62% and the City population increase of 1.77%. 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 5.45%.

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 2024-25.

The following represents a trend analysis of the appropriations limit versus the net proceeds of taxes subject to the limit for the last five fiscal years. The City expects to remain under its appropriations limit well into the future.



<p><b>APPROPRIATIONS SPENDING LIMIT (Prop. 4 "Gann Limit")</b></p> <p><b>City of American Canyon</b></p> <p><b>FY 2024-2025</b></p>
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**Calculation of Spending Limit**

Last Year's Limit (FY 2023-24)	\$ 23,142,393
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**Adjustment Factors:**

Change in Population/City	1.0177	
Change in Non-residential Assessed Valuation	N/A	
Change in Per Capita Income	<u>1.0362</u>	
	1.0545	
 Total Adjustment (Percent)	 5.45%	

Total Adjustment (Dollars)	1,261,260
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NEW APPROPRIATION LIMIT FOR FISCAL YEAR 2024-25	<u>\$ 24,403,653</u>
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**Appropriations in Fiscal Year 2024-25 Compared to Limit**

Proceeds from Taxes	21,532,074
Less Exclusions:	<u>-</u>
Appropriations Subject to Limitation	21,532,074
 Appropriations Limit for FY 2024-25	 <u>24,403,653</u>
 Amount Under Limit	 <u>\$ 2,871,579</u>



**Determination of Proceeds of Taxes**

(Source: Adopted Budget for FY 2024-25)

REVENUE	PROCEEDS OF TAXES	NON- PROCEEDS	TOTAL
<b>Taxes</b>			
Property Tax	12,271,000		12,271,000
Prop Tax In Lieu of Veh Lic Fees	2,320,300		2,320,300
Transfer Tax	120,000		120,000
Sales Tax	3,850,000		3,850,000
Transient Occupancy Tax	2,059,000		2,059,000
Tourist Business Imp District Tax	3,464		3,464
Card Room Admission Tax	340,000		340,000
Business License	260,000		260,000
<b>Other Revenues:</b>			
Franchise Fees		1,167,000	1,167,000
Vehicle Code Fines		121,000	121,000
Public Work Fees		13,600	13,600
Building Permits/Plan Check Fees		907,600	907,600
Planning Fees		19,800	19,800
Transfers In		4,841,991	4,841,991
Miscellaneous		3,304,199	3,304,199
<b>SUBTOTAL</b>	<b>21,223,764</b>	<b>10,375,190</b>	<b>31,598,954</b>
<b>Allocation of Interest</b>			
Subtotals Percent of Total	67.17%	32.83%	100.00%
<b>Interest Allocation</b>	<b>308,310</b>	<b>150,690</b>	<b>459,000</b>
<b>Total with Interest</b>	<b>\$ 21,532,074</b>	<b>10,525,880</b>	<b>\$ 32,057,954</b>

# Appendix B - Basis of Accounting, Classification of Funds

Fund Structure						
Governmental Funds				Proprietary Funds		Fiduciary Funds
General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds	Custodial
General Fund (100)	Storm Drain/ Measure A	City Hall Lease Purchase	General Gov (Civic, Traffic, Parks)	Water	Building Maintenance	
Developer Project	Measure T	Engle Equipment Lease Purchase		Wastewater	Fleet Maintenance	
	Gas Tax			Recycled Water	Information Technology	
	Housing Grants				Legal Services	
	State Grants				Renovation and Replacement	
	Federal Grants				Pension Stabilization	
	Special Tax Districts (CFD, LLAD)					
	Legal Settlement 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

This section lists each budgeted fund and the departments which budget for the fund.		Administration	Finance	Police	Public Works	Community Development	Parks and Recreation	Capital Improvement Projects	Debt Service
<b>FUNDS</b>	<b>General Fund</b>								
	100: General Fund								
	105: Developer Projects								
	<b>Special Revenue Funds</b>								
	210: Storm Drain/Measure A								
	211: Measure T/Half Cent Gas Tax								
	212: Gas Tax HUTA								
	213: Gas Tax RMRA								
	215: CalHome Program								
	216: CDBG Rehab Loan Program								
	217: HOME Program								
	218: COPS								
	220: BEGIN Home Loan Program								
	226: TFCA Grant								
	230: State Grants								
	240: Federal Grants								
	252: Newell Open Space Preserve								
	254: LaVigne Open Space								
	261 - 263: LLAD Funds								
	275: General Plan Update Fee Fund								
	280: Cannabis Fund								
	281: CFD Maintenance								
	282: Legal Settlement								
	283: National Opioid								
	<b>Capital Projects Funds</b>								
	310: Parks Impact Fee Fund								
	320: Traffic Impact Fee Fund								
	330: Civic Impact Fee Fund								
	340: Affordable Housing Fee Fund								
	350: Capital Projects								
	360: American Canyon Road East Assessment District								
	370: Zero Water Footprint								
	380: Utility Undergrounding								
	381: CFD Construction Fund								
	<b>Debt Service Funds</b>								
	420: City Hall								
	440: Engie Energy Efficiency Equipment								
	<b>Internal Service Funds</b>								
	651: Building Maintenance ISF								
	652: Fleet Maintenance ISF								
653: Information Technology									
654: Legal Services ISF									
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									

## 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 send in December and payments delinquent February 1st	

Revenue Types	Monthly	Scheduled	Varies
Water, Wastewater, and Recycled Water			
Single Family Residential	Billed monthly		
Multi-family & Mobil Home Parks	Billed monthly		
Non-Residential	Billed monthly		
Development Impact & Connection Fees			Generally as development permits are issued
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

## 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***

- Purchasing is decentralized, with each Department Head responsible for coordinating purchasing efforts in his/her operations. Initiated through a departmental Requisition (REQ), Finance shall approve and create Purchase Orders (PO) after appropriate documents, approvals, legal review and signatures are obtained. Purchase orders are required for all purchases that are \$5,000 or greater. When a PO is created in the financial system, it creates an encumbrance against the available budget.
- No requisition lacking sufficient appropriation levels as set in the adopted budget will be undertaken.
- Purchases shall not be split to avoid required bid levels or authorizing dollar limits.
- All procurement activities involving the expenditure of federal funds shall 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.



- Blanket Purchase Orders should be used for routine and repetitive procurement of materials, goods, and maintenance or professional services.
- Competitive bids shall be sought using the scope and dollar limits outlined herein. A minimum of three quotes are required, however other procurement methods outlined in this document are allowed.
- Requests for Bids should consider the quality necessary to meet the City's needs.  
The requesting department shall verify the existence of a valid City business license and applicable insurance coverage in contracting for the delivery of in-city or on-site services.
- Emergency purchases are allowed under the conditions set forth herein.
- Purchasing goods and services from local vendors is desired because it stimulates the local economy and recognizes that our local vendors are valued members of the community. If factors such as quality, previous performance, and availability are equal among vendors, a vendor whose business is located in the City of American Canyon should be actively considered for award of a contract if their quote or bid is within 5% of the low bid.

Finance maintains a signature list, including individual approval dollar limits and areas of responsibility, of employees designated by department heads, to approve and sign for purchases. A sample copy of each authorizing signature facsimile is maintained in Finance for audit verification. Department Heads may delegate signing authority up to a maximum of \$25,000 to a Division Manager or Supervisor but must submit such authorization in advance via the signed signature list previously referenced herein. Overall functional signing limits are established as displayed in the following chart. Purchase requests received by Finance lacking appropriate approvals will be returned promptly to the issuing department before any purchase order is issued and/or payments are processed. Any late charges arising from such processing delays will need to be charged against the requesting department's budget.

<b>Purchasing Authority</b>			
<b>Purchases of Goods &amp; Equipment, and Services</b>			
<b>Threshold</b>	<b>Department Head or</b>		
	<b>Designee</b>	<b>City Manager</b>	<b>City Council</b>
<\$5,000 (no quotes or bids)	X		
\$5,000 to \$25,000 (requires 3 informal proposals)	X		
\$25,000.01 to \$100,000 (requires 3 informal proposals)	X	X	
>\$100,000 (requires formal proposals, RFP, RFQ, ITB)	X	X	X

Provided sufficient budget exists and final invoice is to be paid, PO's can exceed listed amount by no more than 10% for contingency purposes. In no instance can a PO including contingency exceed City Manager Authority without City Council approval.

<b>Public Works Projects (California Public Contract Code Section 22000 et seq.)</b>			
<b>Threshold</b>	<b>Department Head or</b>		
	<b>Public Works Director</b>	<b>City Manager</b>	<b>City Council</b>
\$60,000 or less (negotiated Contract or 3 informal proposals, or performed by City Employees)	X (<\$25k)		
\$60,000 to \$200,000 (requires 3 informal proposals)	X	X (≤\$100k)	X (>\$100k)
>\$200,000 (requires formal bidding procedures)	X	X	X

## 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 it's 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 of 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 statewide 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 2022-23 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	\$ 176,174	20.29%	176,174	1.14%	Unsecured American Canyon Gen Fund
SDG Hanna Court 411 LLC	2	\$ 159,450	1.09%				159,450	1.03%	Industrial American Canyon Gen Fund
SRI Napa LLC ET AL	1	\$ 156,775	1.07%				156,775	1.01%	Residential American Canyon Gen Fund
DWF IV NLP II	6	\$ 144,394	0.99%				144,394	0.93%	Industrial American Canyon Gen Fund
RAR2 Napa Logistics Park LLC	1	132,103	0.91%				132,103	0.85%	Industrial American Canyon Gen Fund
Biagi and Associates LLC	1	126,124	0.86%	1	2,761	0.32%	128,885	0.83%	Industrial American Canyon Gen Fund
Mezzetta 125 LP	1	119,672	0.82%				119,672	0.77%	Industrial American Canyon Gen Fund
SDG Commerce 330 LLC	1	119,550	0.82%				119,550	0.77%	Industrial American Canyon Gen Fund
Sutter Home Winery	2	107,914	0.74%				107,914	0.70%	Industrial American Canyon Gen Fund
Barry Callebaut USA LLC				1	103,461	11.91%	103,461	0.67%	Unsecured American Canyon Gen Fund
<b>Top Ten Totals</b>	<b>15</b>	<b>1,065,982</b>	<b>7.30%</b>	<b>3</b>	<b>282,396</b>	<b>32.52%</b>	<b>1,348,378</b>	<b>8.70%</b>	
<b>City Totals</b>		<b>\$ 14,593,410</b>			<b>\$ 868,358</b>		<b>\$ 15,461,768</b>		

## City of American Canyon 2013-14 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	
1.) Coca Cola Company	1	\$ 64,338	0.76%	2	\$ 227,320	28.79%	\$ 291,658	3.16%	Unsecured American Canyon Gen Fund
2.) SDG Hanna Court 411 LLC	2	136,802	1.62%				136,802	1.48%	Industrial American Canyon Gen Fund
3.) Biagi and Associates	1	108,578	1.29%	1	1,239	0.16%	109,817	1.19%	Industrial American Canyon Gen Fund
4.) Sutter Home Winery	2	99,627	1.18%				99,627	1.08%	Industrial American Canyon Gen Fund
5.) 5500 Eucalyptus Drive Apt Inv.	1	91,114	1.08%				91,114	0.99%	Industrial American Canyon Gen Fund
6.) Broadstone HC California LLC	2	81,336	0.97%				81,336	0.88%	Industrial American Canyon Gen Fund
7.) Barry Callebaut USA LLC				1	68,765	8.71%	68,765	0.75%	Unsecured American Canyon Gen Fund
8.) Walmart	1	61,138	0.73%	1	4,763	0.60%	65,901	0.72%	Commercial American Canyon Gen Fund
9.) 125 Mezzetta Court Inc	1	62,843	0.75%				62,843	0.68%	Industrial American Canyon Gen Fund
10.) Napa Junction Retail LLC	6	46,695	0.55%				46,627	0.51%	Commercial American Canyon Gen Fund
<b>Top Ten Totals</b>	<b>17</b>	<b>752,501</b>	<b>8.93%</b>	<b>5</b>	<b>302,087</b>	<b>38.26%</b>	<b>1,054,520</b>	<b>11.44%</b>	
<b>City Totals</b>		<b>\$ 8,426,453</b>			<b>\$ 789,559</b>		<b>\$ 9,216,012</b>		

## City of American Canyon Principal Employers (Ten Largest) Calendar Year 2023 versus 2014

Employer	2023			2014		
	Rank	Number Employees	Percentage of Total City Employment	Rank	Number Employees	Percentage of Total City Employment
Amazon	1	481	4.37%			
NVUSD	2	358	3.25%			
GL Mezzetta	3	350	3.18%	3	300	5.36%
Walmart Supercenter	4	320	2.91%	1	362	6.46%
A Bright Future	5	170	1.55%			
Ikea Distribution Services, Inc.	6	162	1.47%			
Barry Callebaut	7	146	1.33%			
Safeway	8	141	1.28%	5	103	1.84%
Napa Valley Casino	9	104	0.95%			
Western Wine Services	10	103	0.94%			
Sutter Home Winery				2	350	6.25%
Coca-Cola AmCan Beverages				4	155	2.77%
Vinpak, Inc.				6	100	1.79%
Biagi Bros.				7	77	1.38%
City of American Canyon				8	75	1.34%
Adobe Lumber				9	62	1.11%
Wallaby Yogurt				10	61	1.09%