

# ANNUAL BUDGET

Fiscal Year 2025-2026





# TABLE OF CONTENTS

## Introduction

How To Navigate This Document. . . . .	5
Budget Calendar and Process . . . . .	7
City Manager Transmittal Letter . . . . .	11
City Council Members, Goals, and Strategies. . . . .	21
Service Delivery Structure and Executive Team . . . . .	30

## About American Canyon

American Canyon History. . . . .	32
Community Map + Overview . . . . .	34
Community Demographics . . . . .	39

## Budget Summaries

General Fund Multi-Year Projections. . . . .	40
All Funds Summary . . . . .	41
All Operating Funds Summary - Revenues . . . . .	44
All Operating Funds Summary - Expenditures . . . . .	45
Staffing Summary . . . . .	46
Transfers and Support Services Cost Allocations . . . . .	49

## Budget by Fund

General Fund & Major Revenue Analysis . . . . .	51
Special Revenue Funds. . . . .	61
Capital Project Funds . . . . .	77
Debt Service Funds . . . . .	84
Water Enterprise Funds. . . . .	85
Wastewater Enterprise Funds . . . . .	88
Recycled Water Enterprise Funds . . . . .	91
Internal Service Funds . . . . .	92

## Budget Detail (Departments + Divisions)

Administration. . . . .	99
<i>City Council</i> . . . . .	101
<i>City Manager</i> . . . . .	102
<i>City Clerk</i> . . . . .	104
<i>City Attorney</i> . . . . .	106
<i>Human Resources</i> . . . . .	107
<i>Risk Management</i> . . . . .	110
<i>Economic Development</i> . . . . .	110
<i>Communications</i> . . . . .	111



# TABLE OF CONTENTS

<b>Finance . . . . .</b>	<b>.112</b>
<i>Finance . . . . .</i>	114
<i>Utility Billing . . . . .</i>	115
<b>Police . . . . .</b>	<b>.116</b>
<b>Public Works . . . . .</b>	<b>.119</b>
<i>Administration . . . . .</i>	122
<i>Capital Projects Administration . . . . .</i>	123
<i>Street Maintenance . . . . .</i>	124
<i>Storm Drain . . . . .</i>	125
<i>Parks Maintenance . . . . .</i>	126
<i>Solid Waste . . . . .</i>	127
<i>City Engineer . . . . .</i>	128
<b>Community Development . . . . .</b>	<b>.129</b>
<i>Planning . . . . .</i>	132
<i>Housing Services . . . . .</i>	133
<i>Building &amp; Safety . . . . .</i>	134
<b>Parks &amp; Recreation . . . . .</b>	<b>.135</b>
<i>Administration . . . . .</i>	139
<i>Recreation Programs . . . . .</i>	140
<i>Sports Programs . . . . .</i>	141
<i>Aquatics . . . . .</i>	142
<i>Adult Activity Center . . . . .</i>	143
<i>Facility Rentals . . . . .</i>	144
<i>Open Space Programs . . . . .</i>	145
<i>Community Events . . . . .</i>	146
<i>Non-Departmental . . . . .</i>	147
<i>Developer Projects . . . . .</i>	149
<b>Water Enterprise . . . . .</b>	<b>.150</b>
<i>Treatment Plant . . . . .</i>	153
<i>Capital Projects . . . . .</i>	154
<i>Non-Departmental . . . . .</i>	155
<i>Debt Service . . . . .</i>	157
<i>Capacity Fees . . . . .</i>	157
<i>Distribution System . . . . .</i>	158
<b>Wastewater Enterprise . . . . .</b>	<b>.159</b>
<i>Water Reclamation Facility . . . . .</i>	163
<i>Collection System . . . . .</i>	164
<i>Environmental Compliance . . . . .</i>	165
<i>Capital Projects . . . . .</i>	166
<i>Operations Administration . . . . .</i>	167
<i>Debt Service . . . . .</i>	168
<i>Capacity Fees . . . . .</i>	169
<i>Capital Reserve . . . . .</i>	169
<b>Recycled Water Enterprise . . . . .</b>	<b>.170</b>



# TABLE OF CONTENTS

<b>Internal Service Funds</b> . . . . .	.173
<i>Building &amp; Maintenance</i> . . . . .	173
<i>Fleet Operations</i> . . . . .	174
<i>Information Technology</i> . . . . .	175
<i>Legal Services</i> . . . . .	176
<i>Parks Renovation + Replacement</i> . . . . .	176
<i>Streets Renovation + Replacement</i> . . . . .	176
<i>Civic Facilities Renovation + Replacement</i> . . . . .	177
<i>Public Safety Building Renovation + Replacement</i> . . . . .	177
<i>Pension Stabilization</i> . . . . .	177

## Debt Service

<b>Debt Management</b> . . . . .	.178
<i>Debt Service Payments and Details</i> . . . . .	180
<i>Computation of Legal Debt Margin</i> . . . . .	182

## Capital Improvement Program

<b>Overview</b> . . . . .	.183
<b>FY 2025 – 2026 Summary CIP Budget</b> . . . . .	.193
<b>FY 2025 – 2030 Summary CIP Plan</b> . . . . .	.196
<b>Civic Capital Projects</b> . . . . .	.201
<b>Parks Capital Projects</b> . . . . .	.208
<b>Transportation and Public Works Projects</b> . . . . .	.223
<b>Water Capital Projects</b> . . . . .	.238
<b>Wastewater Capital Projects</b> . . . . .	.245
<b>Recycled Water Projects</b> . . . . .	.250

## Appendix

<b>Appendix A - Resolutions Adopting Budget + Appropriations</b> . . . . .	.252
<b>Appendix B - Basis of Accounting, Classification of Funds</b> . . . . .	.260
<b>Appendix C - Fund Information</b> . . . . .	.263
<b>Appendix D - Timing of Revenues Received</b> . . . . .	.268
<b>Appendix E - Fiscal + Budgetary Policies</b> . . . . .	.269
<b>Appendix F - Glossary of Budgetary Terms</b> . . . . .	.286



# 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. Certain graphs contain links to the City's transparency portal for an in-depth view of the data.

### 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 fifty-three 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 2025-26.

## 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

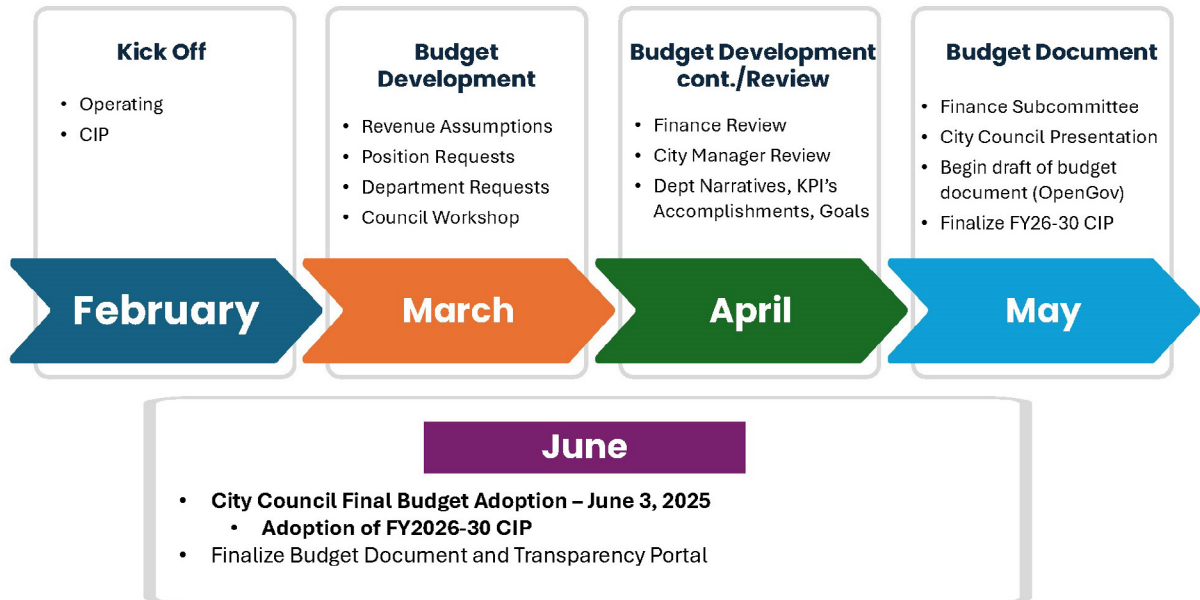
[Appendix C](#) Fund Information

[Appendix D](#) Timing of Revenues

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

[Appendix F](#) Glossary of Budgetary Terms

# 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. A Council workshop is held to gather input from City Council on their priorities and goals, then formulate strategies to meeting these goals. 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 2025-26 General Fund, Special Revenue Funds, Water Fund, Wastewater Fund, Internal Service Funds, Debt Service Fund, and Capital Projects Fund Budgets on June 3, 2025.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of American Canyon  
California**

For the Fiscal Year Beginning

**July 01, 2024**

*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, 2024. 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 2024-2025 Budget was judged to meet the high standards of the CSMFO program.



# City Manager Transmittal Letter

June 3, 2025

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

Subject: Fiscal Year 2025-26 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 2025-26 which begins on July 1, 2025. 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 \$138.1 million in estimated revenues and \$154.2 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 FY2025-26 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 is 60 days 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. In Fiscal Year 2024, five new funds were created - 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 in FY 2024 and last year's budget included a transfer of \$250,000 from the General Fund to the Parks R&R Fund. There are no planned transfers into these funds in FY 2026. 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 and 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.

FY2025-26 total General Fund (Funds 100 and 105) budget is balanced with revenues and transfers-in budgeted at \$32.7 million and expenditures and transfers out for debt service at \$32.7 million.

## General Fund Revenues

**Property Taxes:** Approximately \$15.3M or 46.9% of budgeted General Fund revenues is from property taxes. The assessment roll for FY2025-26 is already closed and property tax revenues for the coming year are relatively certain. We expect a 4.1% increase over the prior year estimate, primarily from modest growth in assessed values for properties within the City, in addition to homes sold in calendar 2024 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 FY2025-26 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 FY2025-26 is budgeted at \$3.4M, which is a decrease of 10.5% from the currently expected FY2024-25 results. The decrease is mainly attributed to the loss of a major sales tax contributor which is closed 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 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 an 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 \$1.9M. 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 2025, adding 102 new rooms, followed by two more approved hotel properties in the 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. 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 2025-26 equals \$32.7M. Following is an explanation of these expenditures.

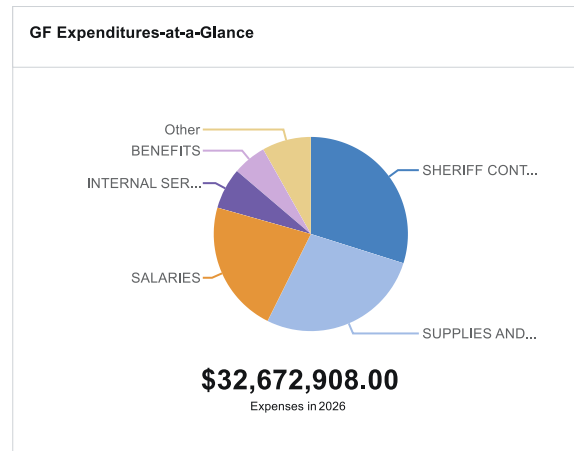
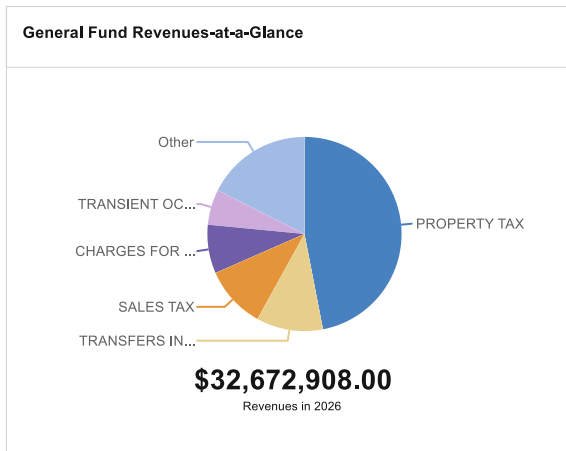
### ***Salaries and Benefits***

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 to the community and, as such, salary and benefit expenses are a significant portion of our budget: Salaries and benefits make up 32.8% of the 2025-26 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 FY2025-26 is a 2% 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 FY2022-23, resulting in an increase to the city's unfunded actuarial liability contribution for FY2025-26. 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 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 2024-25 to FY 2025-26 include the addition of: one Accounting Assistant in Finance (Utility Billing), one Recreation Supervisor in Parks & Recreation, one Account Clerk in Public Works. The new position in Parks and Recreation was identified as part of an organizational assessment in the Parks and Recreation department where there was an identified need for a tier between the Recreation Coordinators and the Recreation Manager to help with daily operations, allowing the Recreation Manager to focus on high level department needs and assist the director with the management of the department. The Administrative Clerk in the Public Works department will replace the current part-time Office Assistant position, as there was a significant need for work to be completed in excess of their time and duties. The Accounting Assistant in Finance is needed to keep up with compliance of SB998 regarding Utility Billing and will provide a stable presence at the front counter to keep up with customer service standards. In addition to the previously approved part-time service workers, an additional service worker was approved to help in Building Maintenance ISF.



[Click on the graph to explore the data](#)

### **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 under the Public Employees Pension Reform Act or PEPR). In regard to retiree benefits, the current actuarial projections show annual obligation increasing 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 Renovation and Replacement Capital 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 \$8.2M for FY2025-26. 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 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 decreased \$578k to \$21.9M from the FY 2025 projections. Most of the departments and their divisions within the general fund are budgeting a decrease as in Fiscal Year 2025, there were one-time purchases of major equipment not included in the Fiscal Year 2026 budget. Following is a list of the notable changes:

***Community Development*** – Fiscal Year 2025-26 includes several carryovers and changes from the previous year. In alignment with the City Council's goals, the department will submit an annexation application to the Napa County Local Agency Formation Commission (LAFCO) for the 80-acre Paoli Watson property. The department is assisting the American Canyon Parks & Community Services Foundation with its efforts to obtain federal grants for the Napa River Ecological Center. To enhance permit processing and customer service, the department will transition to the OpenGov online system for Building & Safety, Planning, and Code Enforcement applications. Construction activity remains active with ongoing projects including Harvest neighborhood, the SDG 220 Warehouse, Oat Hill Apartments, Home2Suites Hotel, Napa Junction Mini-Storage, and a solar farm off Broadway. Looking ahead, we anticipate issuing commercial permits for several key developments, including: Promontory Homes, Crawford Way Apartments, Giovannoni Logistics Center, Sun Squared Mixed-Use Project, and Hampton Inn Hotel.

**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. FY2025-26 will bring expanded open space programming, new recreational programming tailored to teens, and a pickleball league and clinics. 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 continued 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 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 FY2025-26 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 officers 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 received. The 2025-26 budget for the Police Department is \$10.9 million: 33.3% of the General Fund. The Sheriff Contract comprises \$9.8 million of that budget.

**Public Works Department**— The Public Works 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, and landscape maintenance costs. 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, which took effect on January 1, 2025. Due the Capital Improvement Projects, SCADA and Underdrain Filter Project, the need to use less supply from the North Bay Aqueduct State Water Project was reduced \$200k and additional water supplies from Napa and Vallejo will be needed resulting in \$300k increase in water purchases from Vallejo and Napa in FY 2025-26. Staff is constantly evaluating the latest equipment and technology to offset potential cost increases. Notable projects included in FY 2025-26 budget are improvements to the SCADA system at the Water Treatment Plant and design phase of the Northampton Water Main Replacement Project.

## 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 took 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. Additions to this year's Capital Improvement Plan is sludge removal and hauling at the Water Reclamation Facility and Cartagena Manhole Rehabilitation project.

## 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 FY2025-26 Budget is funding for recycled water fill stations and Little League field irrigation conversion to recycled water. The recently adopted new rate structure took 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 one new internal service fund, the Pension Stabilization Fund will be created to help the city mitigate any spikes in required pension contributions.

## 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 FY2024-25. 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 FY2025-26 Capital Budget is shown in the [CIP Overview-FY 2025-26 Capital Budget](#) section of this document. It includes a carryover of projects from the Fiscal Year 2024-25 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 FY2025-26 with 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 2025, that would supplement Transient Occupancy Tax revenues.

The General Fund budget for Fiscal Year 2025-26 is balanced and includes known factors such as increasing inflationary costs, police services contract, new positions, and salary and benefit increases. Interest rates remains high at 4.25 - 4.5% as of June 2025. 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 affecting 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 2025-26 includes a 2% 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.

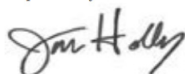
## Conclusion

During fiscal year 2025-2026, 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, Assistant City Manager
- Jemelyn Cruz, Finance Director
- Executive Team
- Department Managers and Support Staff

Respectfully Submitted,



Jason B. Holley  
City Manager

# City Council Members, Goals, and Strategies



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. The vision is achieved by the City's strategic plan approved by City Council March 21, 2025, which for Fiscal Year 2025/26 includes the key initiatives outlined below.

## 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 Initiatives

- Formalize interagency relationship with American Canyon Fire Protection District
- Deter would be criminals from entering city limits by installing signage at entry points
- Proactively respond to illicit activity in neighborhoods

#### Key Performance Indicators

	2021-2022	2022-2023	2023-2024
Clearance Rate - Violent Crime vs. State (41%)	88.53%	76.00%	54.70%
Clearance Rate - Property Crime vs. State (7.2%)	50.50%	43.00%	30.10%
Percent in Property Crime Recovery	26%	25%	26%
Officers per Capita	n/a	n/a	1.1 per 1,000
Fire Response Time (Code 3 response under 5 minutes)	78%	71%	79%
Fire Plan Review Completion in 30 days	258	164	228
Number of Code Enforcement cases opened	166	239	206
Number of Code Enforcement cases closed with voluntary compliance	155	160	158
Number of Code Enforcement cases closed with enforcement required	6	14	14





## **Community and Sense of Place Goal - Building on the strength of our local community to develop a clear sense of place and establish our unique identity**

- Activate Napa Valley Ruins and Gardens
- Promote a unique community identity

### **Key Initiatives**

- Extend Rio Del Mar to Hwy 29
- Complete Wetlands Restoration and Kayak Launch Project
- Replace Welcome to American Canyon monument signage
- Complete Eco-Center Project



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

- Identify opportunities to become more "business-friendly"
- 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 Initiatives

- Update business license policy for food trucks
- Upgrade Water Reclamation Facility to treat industrial high-strength waste
- Review development opportunities/barriers for priority properties/areas
- Prepare commercial viability study for 3rd grocery store
- Annex Watson Lane Territory
- Expand Urban Limit Line (ULL)

### Key Performance Indicators

	2021-2022	2022-2023	2023-2024
Number of business development inquiries	42	40	27
Number of permits issues	521	888	734
Total permit valuation	\$39 million	\$52 million	\$46 million
Total permit valuation of building permits finaled	\$61 million	\$91 million	\$95 million
Number of dwelling units finaled	161	54	133
Average number of days for first project/plan review	19	22	21
Business license history	1,436	1,517	1,517
Number of new businesses	347	135	135





## 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
- Development and enhancement of parks, trails, and open space amenities

### Key Initiatives

- Develop Active Adult Fee Waiver Policy
- Develop Community Group Grant Funding Policy
- Update Parks & Community Services Master Plan
- Complete Vine Trail Project
- Complete Clark Ranch Project
- Complete Wetlands Edge Environmental Educational Enhancement Project
- Complete Melvin Road Park Project
- Complete Melvin Tennis Court Project
- Complete Main Street Park Improvement Project

### Key Initiatives *cont'd*

- Complete Aquatic Facility Improvement Project
- Complete Northampton Shade Canopy Project
- Complete Northampton Park Restroom Project
- Complete Silver Oak Park Restroom Project
- Complete Linwood Park Improvement Project
- Complete Veterans Park Playground Replacement and Resurface Project
- Complete Community Park I Playground Replacement and Resurface Project

### Key Performance Indicators

	2021-2022	2022-2023	2023-2024
Event participation - participants at 4th of July and Magic of the Season	6,200	7,200	12,100
Number of enrollees in Senior, Youth, Adult Recreation Programs	3,802	9,001	14,658
Number of co-sponsored community events per year	1	35	49
Number of City hosted events only	-	-	10
Number of picnic reservations	317	268	310
Number of Recreation Scholarships awarded	40	40	54
Parks Maintenance Cost per year	\$1.1 million	\$1.1 million	\$1.4 million
Parks CIP Costs/Investments	\$63 thousand	\$316 thousand	\$2.2 million
Trail system miles & miles maintained	16	16	16



**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 routs to Highway 29
- Improve safety and expand access for bicyclists, pedestrians, and transit users

**Key Initiatives**

- Complete 'Hwy 29 Multi-Modal Operational Improvement Project'
- Complete Green Island Rd Reconstruction/Widening Project
- Complete Knightsbridge Reconstruction & Water Main Improvements
- Complete South Kelly Rd - Hwy 29 Intersection Project
- Complete American Canyon Road Guardrail Project
- Complete Melvin Sidewalk and Storm Drain Improvements
- Complete Rancho Del Mar Paving and Utility Improvements
- Complete Rancho Del Mar Paving and Utility Phase II Project
- Complete Green Island Road Class I Trail Project

**Key Initiatives *cont'd***

- Complete Citywide Pavement Rejuvenation Project
- Complete Melvin Rd Pavement Rehabilitation Project
- Update Traffic Impact Fee
- Complete Newell Drive Project
- Update complete streets policy to prioritize active transportation over vehicular modes
- Update Countywide Active Transportation Plan
- Enhance pedestrian visibility at 5 locations identified in Local Roadway Safety Plan

**Key Performance Indicators**

	2021-2022	2022-2023	2023-2024
Pavement Condition Index	60	59	56





## 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 Initiatives

- Complete Sites Reservoir Project
- Complete Water Treatment Plant Master Plan
- Update Urban Water Management Plan
- Complete Water Treatment Plant Filter Media Replacement and Underdrain Repair Project
- Complete North Kelly Road Water Main Project
- Complete Zone 5 Water Pump Station Project
- Complete Northampton Water Main Replacement Project
- Complete Water Treatment Plant and Water Reclamation Facility SCADA Project
- Connect Tower Road Customers
- Complete RW Fill Station Project
- Complete Little League Field Project
- Complete Broadway Sewer Rehab (Crawford to Donaldson) Project
- Complete Andrew Road Sewer repair Project
- Complete Cartagena Manhole Rehabilitation Project
- Storm Drain Master Plan

### Key Performance Indicators

	2021-2022	2022-2023	2023-2024
Household water use (cubic feet)	48,548,300	56,732,900	48,306,000
City properties water use (potable)	2,186,000	1,884,300	2,141,700
Business recycled water use	10,955,700	17,767,987	5,376,800
City recycled water use	74,200	5,435,527	5,476,000
Non-revenue water	419 AF (acre-feet)	214 AF (acre-feet)	202 AF (acre-feet)

Consumer confident report data (Water Quality Report) located on City website:  
[www.americancanyon.gov/waterquality](http://www.americancanyon.gov/waterquality)





## 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 Initiatives

- Update Year-End Fund Balance & Capital Set Aside Fiscal Policy
- Enhance the first-time customer service experience
- Solicit feedback on Neighborhood Community Assessment and other issues from the community

### Key Initiatives *cont'd*

- Implement computerized maintenance management system
- Develop A.I. Policy
- Conduct employee job satisfaction survey

### Key Performance Indicators

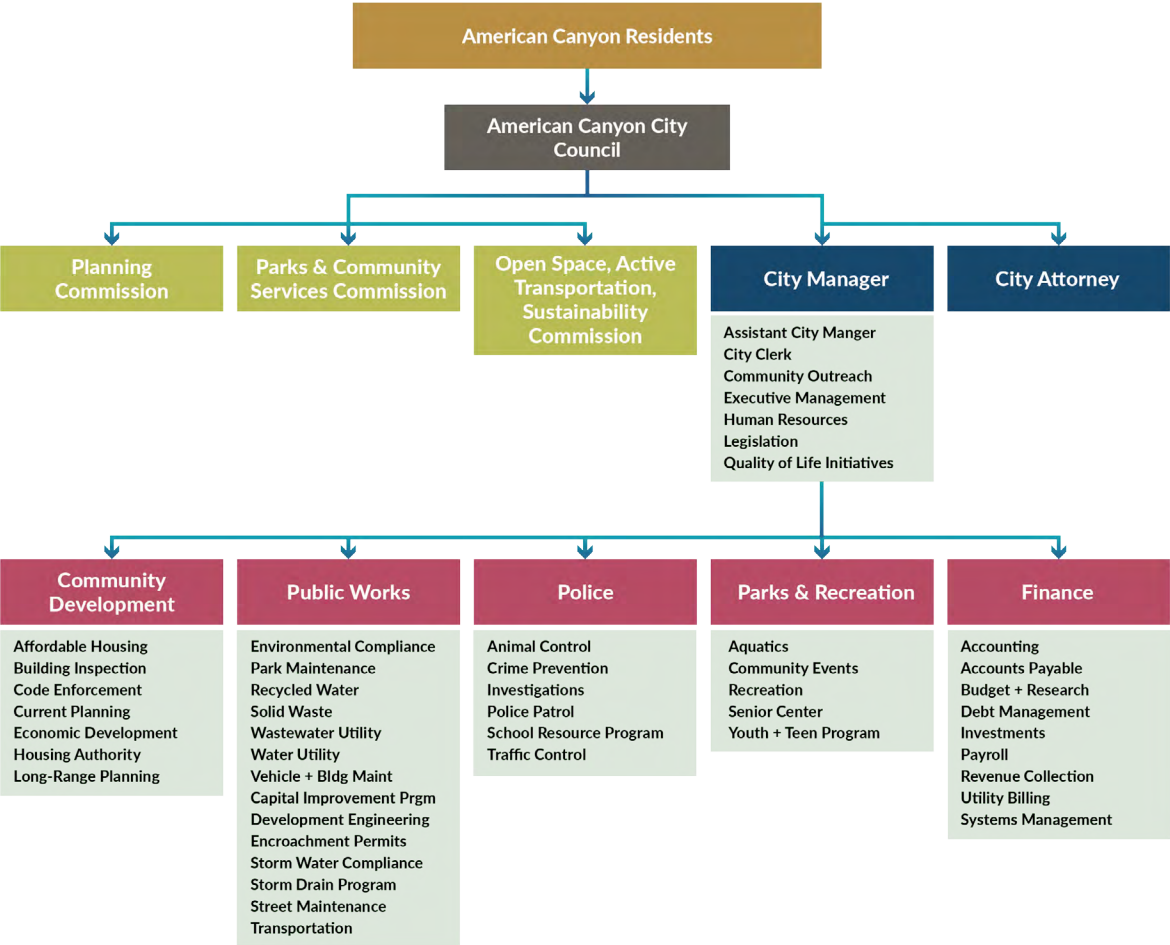
	2021-2022	2022-2023	2023-2024
Number of help desk tickets	1,424	1,284	1,237
Number of Public Records Act responsive documents provided within 10 days	57	29	53
Number of Public Records Act responsive documents provided after 10 days	10	13	12
Number of contracts processed	203	217	290
Number of public hearing notices issued	52	53	59
Number of city emails delivered, and percent engaged	896,396 - 70.5%	1,199,481 - 68.5%	1,082,483 - 68%
Number of visitors to website	438,969	265,954	206,759
Number of agenda subscribers	4,758	6,238	10,728
City Manager's Update subscribers	13,695	13,837	13,894
Number of full-time employees per capita	3.7 per 1,000	3.8 per 1,000	3.7 per 1,000
Rate new full-time employees completing probationary period	100%	82%	100%
Number of total sick leave hours used / absence rate	3,850 / 2.3%	4,676 / 2.7%	2,643 / 1.6%



## **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

 <p><b>City Manager</b> Jason Holley</p>	 <p><b>Assistant City Manager</b> Juan Gomez</p>	 <p><b>Deputy City Manager</b> Alexandra Ikeda</p>	 <p><b>Police Chief</b> Rick Greenberg</p>	 <p><b>City Clerk</b> Taresa Geilfuss</p>
 <p><b>Community Development Director</b> Brent Cooper</p>	 <p><b>Finance Director</b> Jemelyn Cruz</p>	 <p><b>Public Works Director</b> Erica Ahmann Smithies</p>	 <p><b>Assistant Public Works Director</b> Norman Woods</p>	 <p><b>Colantuono, Highsmith &amp; Whatley, PC (CHW)</b> and <b>Law Offices of William D. Ross</b>  <b>City Attorney</b></p>



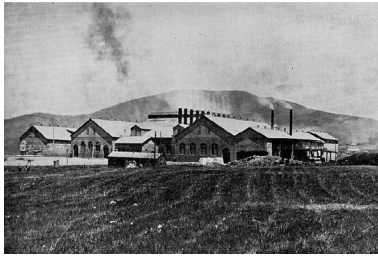
# About American Canyon

## American Canyon History

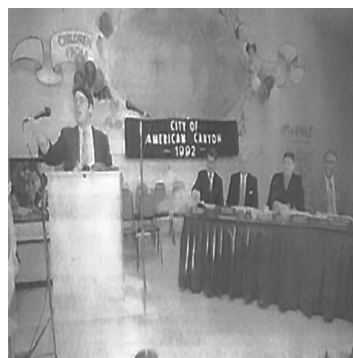
**The City of American Canyon incorporated on January 1, 1992. Following are some interesting historical facts as compiled by the American Canyon Historical Committee.**

- |             |   |
|-------------|---|
| <b>1837</b> | 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.   |
| <b>1848</b> | 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.  |
| <b>1855</b> | 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.   |
| <b>1864</b> | The Southern Pacific Railroad expanded into American Canyon.  |
| <b>1870</b> | Napa County was formed along with other counties in the State of California. Originally American Canyon was part of Solano County.  |
| <b>1903</b> | 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. |
| <b>1941</b> | World War II declared bringing 46,000 civilian workers to Mare Island, impacting Benicia, Vallejo, American Canyon, and Napa County.  |
| <b>1948</b> | McKnight Acres with 150 residential lots becomes the first subdivision in the unincorporated area of American Canyon.   |
| <b>1952</b> | The second subdivision, Rancho Del Mar with 600 residential lots was established in the unincorporated area of American Canyon.   |
| <b>1955</b> | The American Canyon Fire Protection District was formed.  |

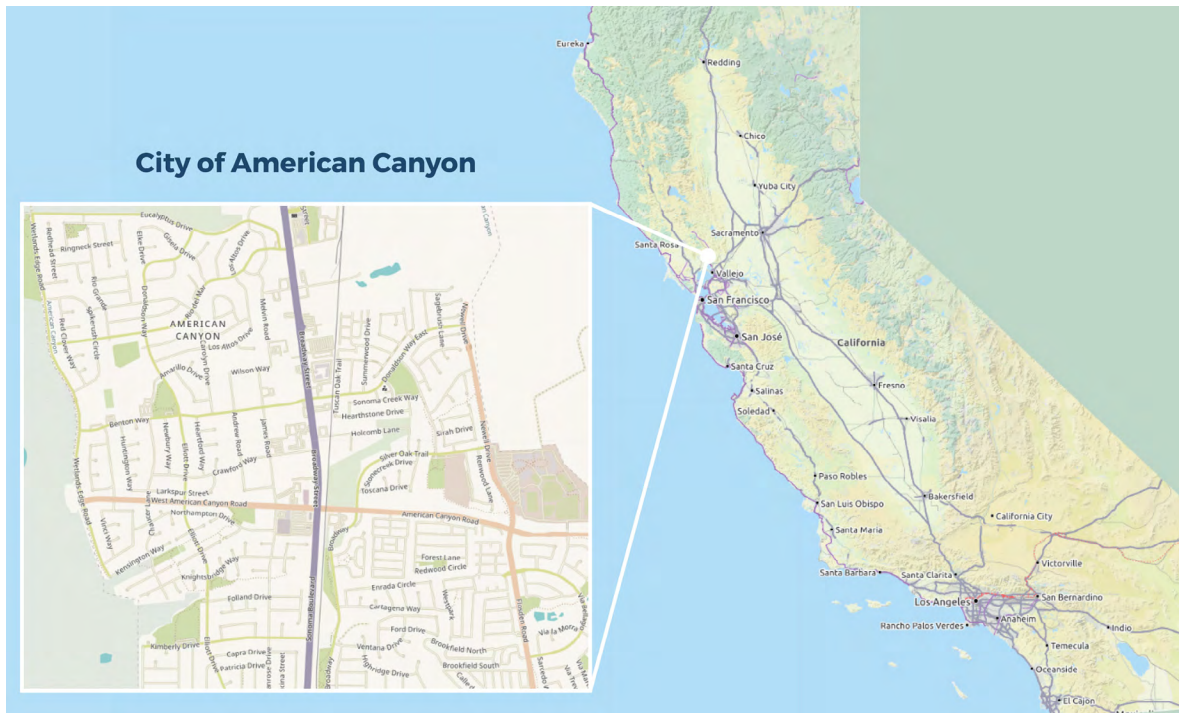




- 1960** The American Canyon Water District formed with the ability to add, by vote, other necessities for the area. This District was able to expand sewer systems and Recreation District services for the benefit of the area. Under the Water District, the separate Boards were elected and formed the much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

The current population is 21,742 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.AmericanCayon.gov/Pay/Recreation/SpecEvents](http://www.AmericanCayon.gov/Pay/Recreation/SpecEvents)

## 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 \$120,000 to \$899,000 with a median price of \$715,000 during the first quarter of 2025. 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 \$2,400 to \$4,500 per month . Currently under construction are 252 income-restricted affordable apartments , 219 market rate apartments , and several hundred single family homes in Watson Ranch .

## Taxes & Assessments

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

## Education

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

## Transportation

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

## Business and Long-Term Development

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

American Canyon is also growing in the logistics sector. Amazon recently opened its a 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



**POPULATION: 21,742**

Land Area (square miles)	4.8
Miles of Streets	114
Street Lights	1,429



## EMPLOYEES

Permanent - FY26 Budget	119
-------------------------	-----



## PUBLIC SCHOOLS

Elementary Schools	3
Middle Schools	1
High Schools	1



## PARKS AND RECREATION

Acres of Parkland	79
Parks	22
Playgrounds	18
Tennis Courts	3
Swimming Pools	1



## POLICE PROTECTION

Sworn Officers	26
Police Stations	1
Police Vehicles	20



## FIRE PROTECTION

Firefighters	22
Fire Stations	2
Fire Apparatus	8



## WATER UTILITY

<b>Customers</b>	
Residential	5,081
Commercial	345
Recycled Water	42

### Average Daily Consumption

Potable Water	2,343 HCF
Recycled Water	137 HCF

Average daily consumption measured in HCF (Hundred cubic feet)

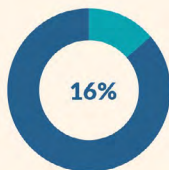
## COMPARISON

### AMERICAN CANYON COMPARED TO NAPA COUNTY

American Canyon

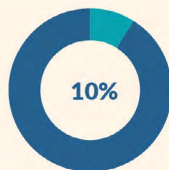
Napa County

Total  
Population



21,432  
134,300

Total  
Households



5,540  
55,318

% Age  
Over 18



75%  
80.8%

Average Household

American Canyon	3.91
Napa County	2.77

Median Household Income

American Canyon	\$117,846
Napa County	\$97,498

Per Capita Income

American Canyon	\$38,544
Napa County	\$49,641

Median Age

American Canyon	36.9
Napa County	41.8

# 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 2025-26 through 2034-35
- 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

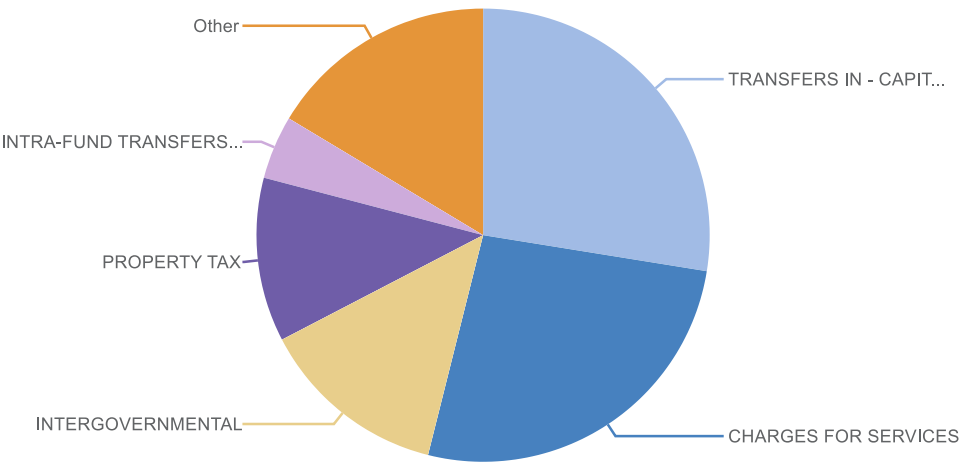
### 10 Year projection of revenues and expenses

	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>36,083,583</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



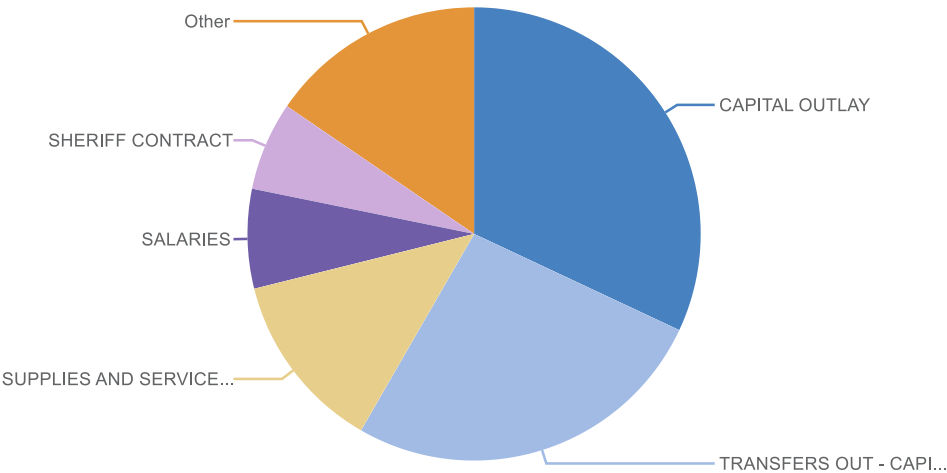
All Funds Revenues

[Click to explore the data](#)

**\$138,070,775.00**

Revenues in 2026

Summary Expenses



All Funds Expenditures

[Click to explore the data](#)

**\$154,207,348.53**

Expenses in 2026

## Summary - Governmental Funds

Fund Number and Description	Estimated Ending Balance at 06/30/2025	Estimated Revenues & Transfers In	Estimated Appropriations & Transfers Out	FY 2025-26 Estimated Fund Balance
<b>GENERAL FUND</b>				
100 GENERAL FUND	10,386,469	31,402,301	31,569,408	10,219,362
105 DEVELOPER PROJECTS	968,153	1,270,607	1,103,500	1,135,260
<b>TOTAL GENERAL FUND</b>	<b>11,354,622</b>	<b>32,672,908</b>	<b>32,672,908</b>	<b>11,354,622</b>
<b>SPECIAL REVENUE FUNDS</b>				
210 STORM DRAIN/MEASURE A	4,559,331	198,673	3,319,869	1,438,135
211 MEASURE T	7,039,811	1,796,709	3,286,027	5,550,493
212 GAS TAX/ROAD MAINTENANCE	830,039	617,348	1,440,950	6,437
213 GAS TAX RMRA	755,565	589,049	205,535	1,139,079
215 CALHOME PROGRAM	25,201	42,184	11,800	55,585
216 CDBG - REHAB LOAN PROGRAM	95,681	5,171	-	100,852
217 HOME PROGRAM	(238,589)	405,000	330,000	(163,589)
218 STATE SUPP LAW ENF (COPS)	4,650	200,136	200,000	4,786
220 BEGIN PROGRAM	148,924	34,254	30,000	153,178
226 TFCA GRANT	-	165,831	165,831	-
230 STATE GRANTS	122,472	399,349	399,349	122,472
240 FEDERAL GRANTS	(58,113)	9,659,853	9,567,657	34,083
252 NEWELL OPEN SPACE PRESERVE	129,516	17,383	14,500	132,399
254 LAVIGNE OPEN SPACE MAINTEN	176,480	5,447	-	181,927
261 LLAD Zone 1, LaVigne	319,553	316,334	349,700	286,187
262 LLAD Zone 2, Vintage Ranch	1,003,154	376,910	1,052,048	328,016
263 LLAD Zone 3, Napa Junction	1,767,954	231,448	281,000	1,718,402
275 GP UPDATE FEE FUND	(136,069)	32,640	-	(103,429)
280 CANNABIS FUND	(14,632)	1,150	1,000	(14,482)
281 COMM FACILITIES DIST FUND	279,291	65,921	35,600	309,612
282 LEGAL SETTLEMENT	491,184	27,134	434,122	84,196
283 NATIONAL OPIOID SETTLEMENT	109,777	3,214	8,000	104,991
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>17,411,178</b>	<b>15,191,138</b>	<b>21,132,988</b>	<b>11,469,328</b>
<b>CAPITAL PROJECTS FUNDS</b>				
310 PARKS IMPACT FEE FUND	1,792,550	2,291,071	1,640,781	2,442,840
320 TRAFFIC IMPACT FEE FUND	5,097,350	2,596,748	5,054,885	2,639,213
330 CIVIC IMPACT FEE FUND	1,682,175	46,602	304,341	1,424,436
340 AFFORDABLE HOUSING	1,818,939	1,539,777	216,700	3,142,016
350 CAPITAL PROJECTS	1,465,271	40,530,247	41,990,803	9,868
360 AMCAN RD E ASSMT DIST	357,130	1,022	-	358,152
370 ZERO WATER FOOTPRINT	42,905	104,698	75,000	72,603
380 UTILITY UNDERGROUND FUND	406,556	11,837	-	418,393
381 COMM FACILITIES DIST CIP FUND	90,301	6,655,280	6,655,280	90,301
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>12,753,177</b>	<b>53,777,282</b>	<b>55,937,790</b>	<b>10,597,822</b>
<b>DEBT SERVICE FUNDS</b>				
420 CABERNET VILLAGE LSE DS	-	468,638	468,638	-
440 ENGIE EQUIP/LEASE DEBT SVC	-	38,512	38,512	-
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>-</b>	<b>507,150</b>	<b>507,150</b>	<b>-</b>



## Summary - Business-Type and All Funds Total

Fund Number and Description	Estimated Ending Balance at 06/30/2025	Estimated Revenues & Transfers In	Estimated Appropriations & Transfers Out	FY 2025-26 Estimated Fund Balance
<b>ENTERPRISE FUNDS</b>				-
510 WATER OPERATIONS	32,911,455	11,016,313	17,655,541	26,272,22
515 WTR DEBT SERVICE FUND	(1,034,261)	17,900	17,900	(1,034,261)
520 WATER CAPACITY FEE FUND	7,587,758	4,633,479	2,021,730	10,199,50
530 WATER CIP	1,377,715	2,985,074	2,985,074	1,377,71
540 WASTEWATER OPERATIONS	26,639,908	6,796,586	9,034,262	24,402,23
545 WW DEBT SERVICE FUND	(2,654,738)	43,173	43,173	(2,654,738)
550 WASTEWATER CAPACITY FEE	7,090,537	2,564,401	1,993,059	7,661,87
560 WW CIP	(465,213)	3,062,336	3,062,336	(465,213)
570 WW CAPITAL RESERVE	509,223	88,530	421,456	176,29
580 RECYCLED WATER FUND	750,883	450,000	1,275,168	(74,285)
590 RECYCLED WATER CIP	991	195,027	195,000	1,01
<b>TOTAL ENTERPRISE FUNDS</b>	<b>72,714,256</b>	<b>31,852,819</b>	<b>38,704,699</b>	<b>65,862,37</b>
				-
<b>INTERNAL SERVICE FUNDS</b>				-
651 ISF - BLDG MAINTENANCE	656,591	1,005,620	1,275,319	386,89
652 ISF - FLEET	562,264	1,418,057	1,331,943	648,37
653 ISF - INFO TECHNOLOGY	490,236	1,134,269	1,343,266	281,24
654 ISF - LEGAL SERVICES	(195,664)	370,002	170,000	4,33
655 ISF - PARKS RENO & REPL	2,806,425	75,576	1,073,730	1,808,27
656 ISF - STREETS RENO & REPL	1,502,000	44,312	-	1,546,31
657 ISF - CIVIC FACILITIES RENO & REPL	433,600	12,780	15,000	431,38
658 ISF - PUBLIC SAFETY BUILDING R&R	195,546	5,908	42,555	158,89
659 ISF - PENSION STABILIZATION	100,500	2,954	-	103,454
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>6,551,498</b>	<b>4,069,478</b>	<b>5,251,813</b>	<b>5,369,16</b>
				-
<b>TOTAL ALL FUNDS</b>	<b>120,784,732</b>	<b>138,070,775</b>	<b>154,207,348</b>	<b>104,648,16</b>

The General Fund proposes a balanced operational budget. 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.

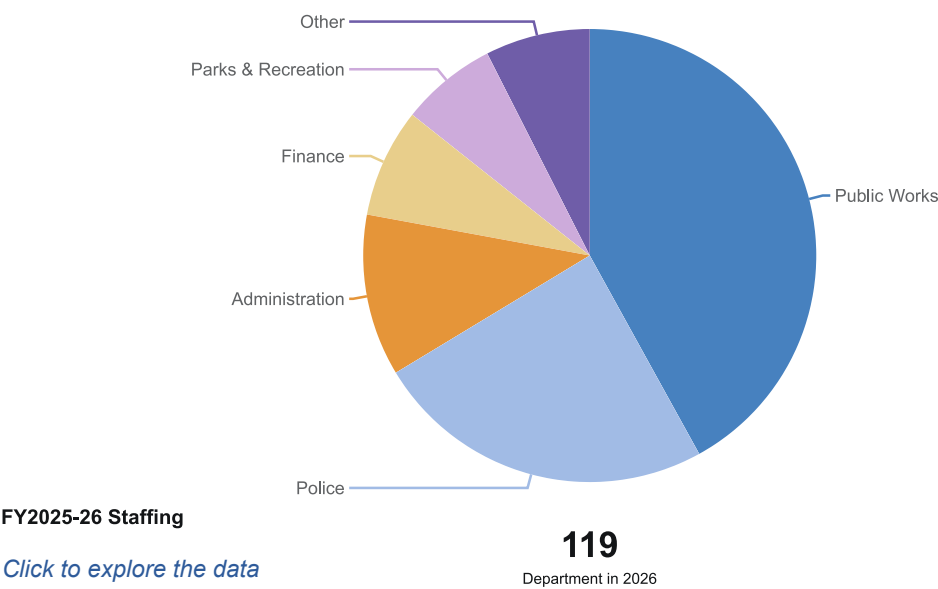
# All Operating Funds Summary - Revenues

	TOTAL ALL FUNDS	GENERAL FUND	DEVELOPER PROJECTS	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS FUNDS	DEBT SERVICE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
TAXES								
PROPERTY TAX	16,166,550	15,338,500		828,050				
SALES TAX	5,020,000	3,400,000		1,620,000				
TRANSIENT OCCUPANCY TAX	1,929,000	1,929,000						
OTHER TAXES	588,000	588,000						
FRANCHISE FEES	1,207,000	1,207,000						
LICENSES AND PERMITS	824,550	823,400		1,150				
FINES, FORFEITURES, AND PENALTIES	337,400	97,400					240,000	
INTERGOVERNMENTAL	18,586,220	86,000		11,844,940	6,655,280			
CHARGES FOR SERVICES	36,404,661	1,385,268	1,260,400	32,640	6,265,414		23,629,936	3,831,003
INVESTMENT EARNINGS (INTEREST AND RENTS)	3,321,686	881,748	10,207	694,658	372,198		1,159,400	203,475
MISCELLANEOUS	1,164,516	547,116		137,400			445,000	35,000
<b>TOTAL REVENUES excluding TRANSFERS</b>	<b>85,549,583</b>	<b>26,283,432</b>	<b>1,270,607</b>	<b>15,158,838</b>	<b>13,292,892</b>	<b>0</b>	<b>25,474,336</b>	<b>4,069,478</b>
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	3,618,869	3,618,869						
TRANSFERS IN - GASOLINE TAX	500,000	500,000						
TRANSFERS IN - CAPITAL PROJECTS	38,029,521				37,904,521		125,000	
TRANSFERS IN - OTHER	4,119,319	1,000,000		32,300	2,579,869	507,150		
INTRA-FUND TRANSFERS IN	6,253,483						6,253,483	
<b>TOTAL REVENUES</b>	<b>138,070,775</b>	<b>31,402,301</b>	<b>1,270,607</b>	<b>15,191,138</b>	<b>53,777,282</b>	<b>507,150</b>	<b>31,852,819</b>	<b>4,069,478</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	297,755	297,755						
CITY MANAGER	708,528	708,528						
CITY CLERK	578,828	578,828						
CITY ATTORNEY	632,500	462,500						170,000
HUMAN RESOURCES	689,811	689,811						
RISK MANAGEMENT	1,744,331	1,744,331						
COMMUNICATIONS	632,120	632,120						
ECONOMIC DEVELOPMENT	50,000	50,000						
<b>ADMINISTRATION TOTAL</b>	<b>5,333,873</b>	<b>5,163,873</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>170,000</b>
<b>FINANCE</b>								
FINANCE	1,335,620	1,335,620						
INFORMATION SYSTEMS	1,340,276							1,340,276
UTILITY BILLING	625,818	625,818						
<b>FINANCE TOTAL</b>	<b>3,301,714</b>	<b>1,961,438</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,340,276</b>
<b>POLICE/SHERIFF</b>	<b>11,073,001</b>	<b>10,865,001</b>		<b>208,000</b>				
<b>PUBLIC WORKS</b>								
PUBLIC WORKS ADMINISTRATION	998,057	998,057						
CAPITAL PROJECTS ADMIN	1,136,085	1,136,085						
STORM DRAIN/MEASURE A	1,463,828	723,828		740,000				
SOLID WASTE	222,589	222,589						
CITY ENGINEER	287,047	287,047						
PARKS MAINTENANCE	1,752,464	1,752,464						
STREETS & ROADS	1,370,417	807,017		563,400				
FLEET OPERATIONS	751,413							751,413
BUILDING MAINTENANCE	1,125,922							1,125,922
WATER TREATMENT PLANT	2,707,762					2,707,762		
WATER DISTRIBUTION	1,773,104					1,773,104		
WW TREATMENT PLANT	2,355,515					2,355,515		
WW COLLECTIONS	885,847					885,847		
WW ENVIRONMENTAL COMPLIANCE	595,196					595,196		
RECYCLED WATER	551,174					551,174		
<b>PUBLIC WORKS TOTAL</b>	<b>17,976,420</b>	<b>5,927,087</b>	<b>-</b>	<b>1,303,400</b>	<b>-</b>	<b>-</b>	<b>8,868,598</b>	<b>1,877,335</b>
<b>COMMUNITY DEVELOPMENT</b>								
PLANNING	542,972	541,972		1,000				
HOUSING SERVICES	681,436	92,936		371,800	216,700			
BUILDING & SAFETY	1,602,277	1,602,277						
DEVELOPER PROJECT ENGINEERING	1,103,500		1,103,500					
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>3,930,185</b>	<b>2,237,185</b>	<b>1,103,500</b>	<b>372,800</b>	<b>216,700</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PARKS &amp; RECREATION</b>								
PARKS & RECREATION ADMINISTRATION	809,490	809,490						
RECREATION PROGRAMS	210,506	210,506						
SPORTS/FITNESS PROGRAMS	316,354	316,354						
AQUATICS PROGRAMS	766,774	766,774						
ADULT ACTIVITY CENTER	208,243	208,243						
FACILITY RENTALS	205,451	205,451						
OPEN SPACE	100,235	100,235						
COMMUNITY EVENTS	217,975	217,975						
<b>PARKS &amp; RECREATION TOTAL</b>	<b>2,835,028</b>	<b>2,835,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NON DEPARTMENTAL</b>	<b>11,752,743</b>	<b>2,072,646</b>					<b>9,655,329</b>	<b>24,768</b>
<b>DEBT SERVICE</b>	<b>1,900,092</b>	<b>507,150</b>				<b>507,150</b>	<b>316,792</b>	<b>569,000</b>
<b>PARKS &amp; OPEN SPACE</b>	<b>14,500</b>			<b>14,500</b>				
<b>LIGHTING LANDSCAPING DISTRICT</b>	<b>927,600</b>			<b>927,600</b>				
<b>CAPITAL PROJECTS</b>	<b>95,162,193</b>	<b>-</b>		<b>18,306,688</b>	<b>55,721,091</b>		<b>19,863,980</b>	<b>1,270,434</b>
<b>TOTAL BUDGET</b>	<b>154,207,349</b>	<b>31,569,408</b>	<b>1,103,500</b>	<b>21,132,988</b>	<b>55,937,791</b>	<b>507,150</b>	<b>38,704,699</b>	<b>5,251,813</b>

# Staffing Summary



Staffing levels are budgeted at 119 full-time positions, 27 of which are staffed by the Napa Sherriff's office. The City is adding 4 new full-time positions. Below is a summary of staffing changes:

Added Full-Time Positions	4	1. Accounting Assistant - Finance Department 2. Administrative Clerk - Public Works Department 3. Recreation Supervisor - Parks & Recreation Department 4. Maintenance Worker - Wastewater Collections
Deleted Full-Time Positions	0	



## Staffing by Department and Division

Department and Divisions	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26	Change from the prior FY
<b>Administration</b>				
City Council	5.00	5.00	5.00	-
City Manager	3.40	2.40	2.15	(0.25)
City Clerk	2.00	2.00	2.00	-
Communications	1.00	1.00	2.35	1.35
Human Resources	2.20	2.20	2.25	0.05
<b>Administration Total</b>	<b>13.60</b>	<b>12.60</b>	<b>13.75</b>	<b>1.15</b>
<b>Finance</b>				
Finance	4.65	4.25	5.65	1.40
Utility Billing	3.40	3.80	3.60	(0.20)
<b>Finance Total</b>	<b>8.05</b>	<b>8.05</b>	<b>9.25</b>	<b>1.20</b>
<b>Police</b>				
City Staff	2.00	2.00	2.00	-
Sheriff's Contract	27.00	27.00	27.00	-
<b>Police / Sheriff Total</b>	<b>29.00</b>	<b>29.00</b>	<b>29.00</b>	<b>-</b>
<b>Public Works</b>				
Public Works Administration	3.20	3.20	3.70	0.50
Capital Projects	4.00	5.15	5.15	-
Streets Maintenance	2.50	2.50	2.50	-
Storm Drainage	2.50	2.50	2.60	0.10
Parks Maintenance	4.30	4.30	4.30	-
Solid Waste	-	-	0.90	0.90
City Engineer	1.00	1.00	1.00	-
Water Treatment Plant	5.90	6.10	5.20	(0.90)
Water Distribution	6.50	6.50	6.50	-
Water Non-Departmental	1.05	1.10	1.6	0.50
Wastewater Treatment Plant	5.20	5.40	5.95	0.55
Wastewater Collections	4.50	4.50	5.50	1.00
Environmental Compliance	2.10	2.10	1.30	(0.80)
Wastewater Non-Departmental	1.05	1.10	1.35	0.25
Recycled Water	2.30	2.50	2.40	(0.10)
<b>Public Works Total</b>	<b>46.10</b>	<b>47.95</b>	<b>49.95</b>	<b>2.00</b>

Department and Divisions	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26	Change from the prior FY
<b>Community Development</b>				
Planning	2.20	1.90	1.90	-
Housing Services	0.10	0.30	0.30	-
Building & Safety	2.70	2.80	2.80	-
<b>Community Development Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
<b>Parks and Recreation</b>				
Parks & Recreation Administration	2.00	4.00	2.90	(1.10)
Recreation Programs	4.00	0.50	1.25	0.75
Sports Programs	-	0.5	0.75	0.25
Aquatics Programs	1.50	1.00	1.25	0.25
Adult Activities Center	-	0.50	0.75	0.25
Facility Rentals	0.50	0.50	0.75	0.25
Open Space	0.50	1.00	0.25	(0.75)
Community Events	-	0.50	0.25	(0.25)
<b>Parks and Recreation Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.15</b>	<b>(0.35)</b>
<b>Non-Departmental</b>				
Non-Departmental	1.00	1.00	1.00	-
<b>Non-Departmental Total</b>	<b>1.00</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	1.35	1.35	-
Information Systems	0.35	0.35	0.35	-
<b>Internal Services Total</b>	<b>2.75</b>	<b>2.90</b>	<b>2.90</b>	<b>-</b>
<b>Total Staffing</b>	<b>114.00</b>	<b>115.00</b>	<b>119.00</b>	<b>4.00</b>

# Transfers and Support Services Cost Allocations

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

1. General Fund support service activities including Finance, Human Resources, etc. (explained in the support service cost allocations section).
2. Debt service expenses 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	-			(6,242,410)	(40,484,390)		\$ (46,726,800)
COPS Subvention	(200,000)						(200,000)
Debt Service		(507,150)		(136,173)			(643,323)
Gas Tax	(500,000)						(500,000)
Internal Service Funds						-	-
Legal Services	(70,000)						(70,000)
LLAD			(32,300)				(32,300)
Measure A	(730,000)						(730,000)
Support Services	(3,618,869)						(3,618,869)
	<b>\$ (5,118,869)</b>	<b>\$ (507,150)</b>	<b>\$ (32,300)</b>	<b>\$ (6,378,583)</b>	<b>\$ (40,484,390)</b>	<b>\$ -</b>	<b>\$ (52,521,292)</b>
<b>Transfers Out:</b>							
Capital Improvement			18,306,688	7,301,981	19,847,697	1,270,434	\$ 46,726,800
COPS Subvention			200,000				200,000
Debt Service	507,150			136,073			643,223
Gas Tax			500,000				500,000
Legal Services			10,000		60,000		70,000
LLAD	32,300						32,300
Measure A			730,000				730,000
Support Services				3,618,869			3,618,869
	<b>\$ 539,450</b>	<b>\$ -</b>	<b>\$ 19,746,688</b>	<b>\$ 11,056,923</b>	<b>\$ 19,907,697</b>	<b>\$ 1,270,434</b>	<b>\$ 52,521,192</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 FTEs for all funds
2. Risk Management – Covered insurance value of assets and buildings
3. Utility Billing – 45% Water Enterprise, 45% Wastewater Enterprise, 10% Recycled Water Enterprise
4. Public Works Administration – Budgeted FTEs in the Public Works Department (includes Water, Wastewater, Recycled Water, Fleet Maintenance ISF, Building Maintenance ISF, and General Fund Public Works Divisions)

## Summary of Support Services Transfers

Support Services:	Transfers In	Transfers Out		
	Total Support Service	Water Enterprise	Wastewater Enterprise	Recycled Water Enterprise
Administration	\$ (978,155)	\$ 437,113	\$ 461,567	\$ 79,475
Risk Management	\$ (647,707)	\$ 304,364	\$ 294,404	\$ 48,939
Finance	\$ (461,977)	\$ 206,447	\$ 217,996	\$ 37,534
Utility Billing	\$ (625,900)	\$ 281,655	\$ 281,655	\$ 62,590
Public Works Administration	\$ (905,130)	\$ 324,395	\$ 342,543	\$ 238,192
<b>TOTALS</b>	<b>\$ (3,618,869)</b>	<b>\$ 1,553,974</b>	<b>\$ 1,598,165</b>	<b>\$ 466,730</b>



# Budget by Fund

## General Fund Revenues By Category

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>PROPERTY TAX</b>				
PROPERTY TAX - CUR SEC	9,750,604	10,621,298	11,500,000	11,810,000
PROPERTY TAX - CUR UNSEC	283,664	380,016	380,000	383,500
SUPPLEMENTAL PROPERTY TAX	207,983	465,480	380,000	385,000
PRIOR YEAR PROPERTY TAX	168,436	167,403	260,000	175,000
HOMEOWNER'S EXEMPTION	31,129	18,896	29,000	30,000
PROP TAX IN LIEU OF VLF	1,975,885	2,192,494	2,320,300	2,395,000
PROPERTY TRANSFER TAX	52,091	133,550	300,000	160,000
<b>PROPERTY TAX TOTAL</b>	<b>12,469,792</b>	<b>13,979,137</b>	<b>15,169,300</b>	<b>15,338,500</b>
<b>SALES &amp; USE TAX</b>	<b>5,901,732</b>	<b>4,320,251</b>	<b>3,800,000</b>	<b>3,400,000</b>
<b>TRANSIENT OCCUPANCY TAX</b>	<b>1,573,877</b>	<b>1,426,580</b>	<b>1,650,000</b>	<b>1,929,000</b>
<b>OTHER TAXES</b>				
TOURIST BUSINESS IMPR DIST TAX	2,427	2,378	2,800	3,000
BUSINESS LICENSE TAX	222,195	220,032	220,000	225,000
ADMISSIONS TAX - CARDROOM	337,137	331,360	340,000	320,000
BUSINESS LIC PROCESSING	39,817	34,550	40,000	40,000
<b>OTHER TAXES TOTAL</b>	<b>601,576</b>	<b>588,319</b>	<b>602,800</b>	<b>588,000</b>
<b>FRANCHISE FEES</b>				
FRANCHISE - NATURAL GAS	83,587	85,662	-	82,000
FRANCHISE - ELECTRICITY	256,060	275,882	-	355,000
FRANCHISE - CABLE TV	265,779	246,443	255,000	250,000
FRANCHISE - SOLID WASTE	425,757	484,423	535,000	520,000
<b>FRANCHISE FEES TOTAL</b>	<b>1,031,184</b>	<b>1,092,411</b>	<b>790,000</b>	<b>1,207,000</b>
<b>LICENSES AND PERMITS</b>				
PERMITS - BUILDING	734,562	527,563	895,000	800,000
PERMITS - HOME OCC	5,657	3,834	5,000	4,000
PERMITS - PLANNING	2,334	1,438	3,600	2,500
PERMITS - GRADING	7,974	10,017		6,000
PERMITS - OVERSIZE / WEIGHT	3,858	4,412	5,500	5,500
PERMITS - ENCROACHMENT	50,230	(56,857)	17,100	5,000
PERMITS - DISCRETIONARY	437	279	600	400
<b>LICENSES AND PERMITS TOTAL</b>	<b>805,052</b>	<b>490,686</b>	<b>926,800</b>	<b>823,400</b>
<b>FINES, FORFEITURES, AND PENALTIES</b>				
FINES AND FORFEITURES	136,831	27,378	52,300	81,000
TOWING FEES	10,671	6,000	15,500	11,400
LATE PENALTIES / INTEREST	2,486	7,765	5,500	5,000
<b>FINES, FORFEITURES, AND PENALTIES TOTAL</b>	<b>149,988</b>	<b>41,143</b>	<b>73,300</b>	<b>97,400</b>
<b>INTERGOVERNMENTAL</b>				
GRANTS - OTHER	-	34,679	-	22,500
MOTOR VEHICLE LICENSE FEES	22,200	26,611	34,300	35,000
MANDATED COSTS (SB90) REIMBURSEMENT	24,537	29,475	36,000	28,500
<b>INTERGOVERNMENTAL TOTAL</b>	<b>46,737</b>	<b>90,766</b>	<b>70,300</b>	<b>86,000</b>
<b>CHARGES FOR SERVICES</b>				
PLAN & MAP CHECK	288,991	205,358	347,000	438,000
CHGS FOR SERV - OTHER	893,946	241,963	1,061,750	1,577,500
ADMINISTRATIVE FEES	8,487	19,174	20,000	-
CONTRACT CLASSES	97,054	161,382	127,886	9,920
EDUCATION INSTRUCTION	4,561	4,105	4,200	7,645
TRIPS & EXCURSIONS	1,261	918	90	1,092
PROGRAM FEES	382	1,689	12,520	26,075

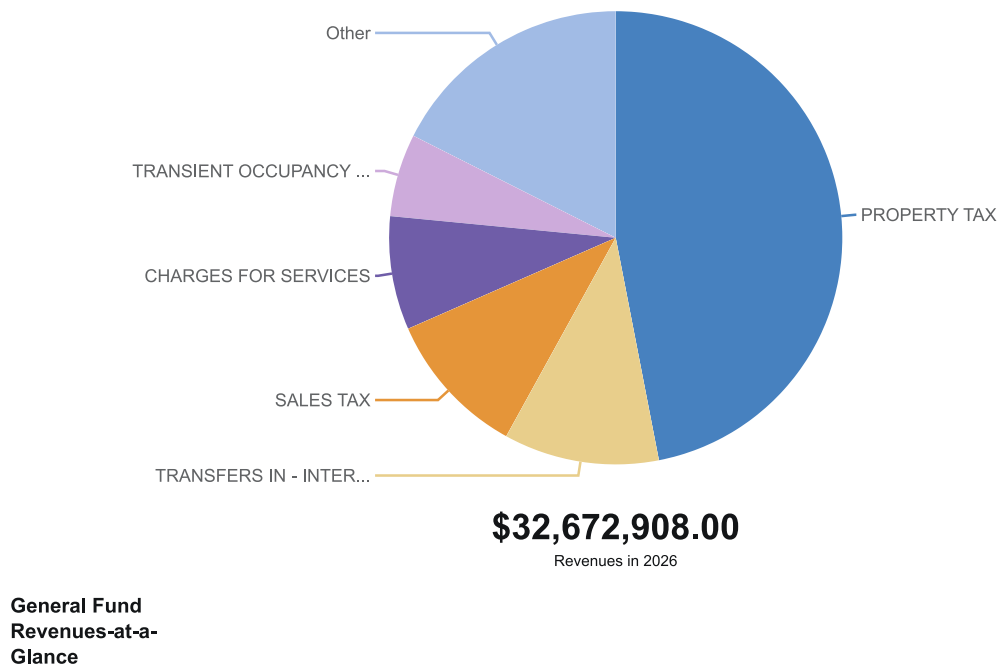
SPORTS PROGRAM	35,953	754	-	139,567
AQUATIC CONTRACT CLASSES	-	415	-	-
SWIM LESSONS	59,500	84,731	85,000	120,929
SWIM LESSONS - PRIVATE	31,774	29,192	-	-
SWIM FITNESS	8,093	6,349	8,500	8,500
SWIM OPEN	10,084	10,962	14,540	14,540
WATER AEROBICS	20,680	15,442	19,000	19,000
SPECIAL EVENT	3,160	7,495	-	-
DAY CAMP FEES	24,397	6,697	10,000	-
PLAN REVIEW	171,791	148,268	115,000	-
CHGS FOR SERV - OTHER PW DEVP	106,778	54,242	-	-
CHGS FOR SERV - LEGAL	367,468	376,397	268,525	282,900
<b>CHARGES FOR SERVICES TOTAL</b>	<b>2,134,360</b>	<b>1,375,533</b>	<b>2,094,011</b>	<b>2,645,668</b>
<b>INVESTMENT EARNINGS (INTEREST AND RENTS)</b>				
INTEREST - INVESTMENTS	(50,041)	1,079,270	959,300	538,127
INTEREST - OTHER	5,911	36,944	5,000	-
LEASE - CELL TOWER SITES	81,656	87,796	96,000	115,000
LEASE - CITY HALL OFFICES	225,512	121,870	120,000	123,228
RENTALS / LEASES - OTHER	54,717	34,686	55,327	29,400
RENTALS - BALL FIELDS	-	1,602	1,300	-
RENTALS - AQUATIC CNTR	6,628	4,693	7,800	2,700
RENTALS - COMMUNITY /SR CTR	14,086	37,661	61,802	61,000
RENTALS - GARDEN	1,505	5,081	-	-
RENTALS / LEASES - OTHER	834	-	-	22,500
RENTALS - INFLATABLEPLAYEQUIP	-	200	300	-
<b>INVESTMENT EARNINGS (INTEREST AND RENTS) TOTAL</b>	<b>340,808</b>	<b>1,409,803</b>	<b>1,306,829</b>	<b>891,955</b>
<b>MISCELLANEOUS</b>				
CONTRIBUTIONS & DONATIONS	6,262	-	-	-
INSURANCE REIMBURSEMENTS	11,005	20,124	-	-
MISC REVENUES - OTHER	625,981	391,467	718,430	547,116
MISC REVENUES - PROGRAM INCOME	-	(104)	-	-
<b>MISCELLANEOUS TOTAL</b>	<b>643,248</b>	<b>411,486</b>	<b>718,430</b>	<b>547,116</b>
<b>TRANSFERS IN</b>				
INTERFUND TRANSFER SUPPORT SVC	1,949,627	2,377,336	3,484,843	3,618,869
TRANSFER IN FROM GAS TAX	300,000	300,000	400,000	500,000
TRANSFER IN FROM WATER OPS	319,586	215,783	260,000	60,000
TRANSFER IN FROM WASTEWATER OP	481	-	1,000	-
TRANSFER IN FROM MEASURE A	384,308	349,366	564,100	740,000
TRANSFER IN FROM PARKS IMPACT	31,111	13,478	-	-
TRANSFER IN FROM OTHER FUNDS	197,179	189,163	180,550	200,000
<b>TRANSFERS IN TOTAL</b>	<b>3,182,293</b>	<b>3,445,127</b>	<b>4,890,493</b>	<b>5,118,869</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>28,880,647</b>	<b>28,671,241</b>	<b>32,092,263</b>	<b>32,672,908</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.



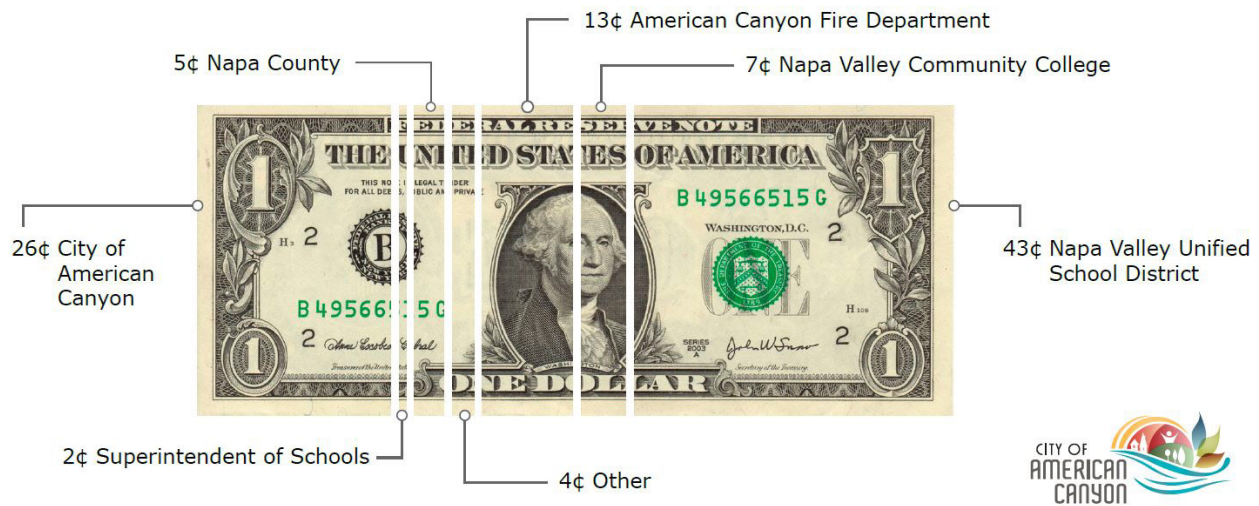
[Click to explore the data](#)

## Property Taxes

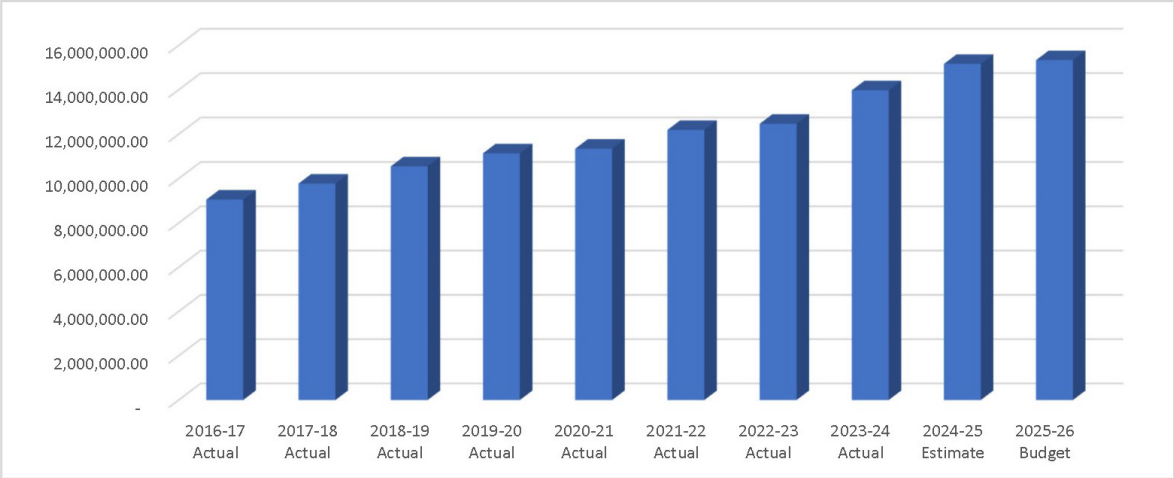
Property Taxes comprise \$15.3 million or 46.9% of total General Fund budgeted revenues for Fiscal Year 2025-26 and are the single largest source of the City's discretionary revenues. Property tax is derived from the 1% levy on the assessed valuation of real property within the City. The City receives 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 2025-26 are projected to grow by approximately 1.12% over the prior year. Assessed values for Fiscal Year 2025-26 were set as of January 1, 2025, and are based on assessed value growth, sales, and new construction that occurred during 2024. Robust growth in the City have kept property tax growth high with many new developments anticipated to become occupied in 2025. 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.



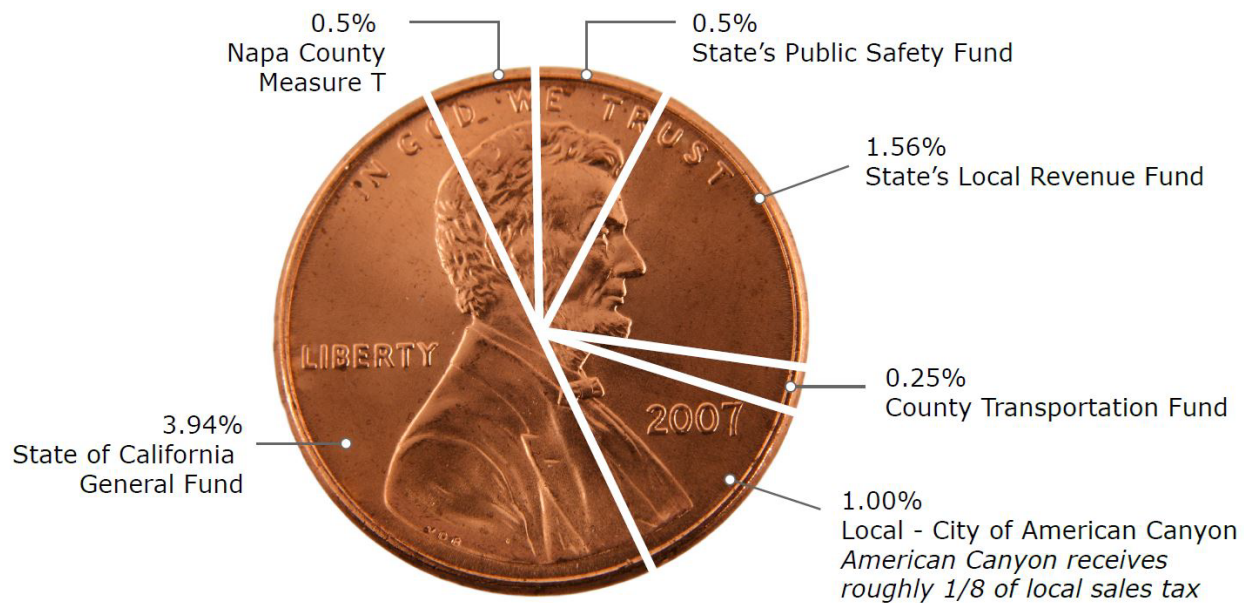


## Sales Taxes

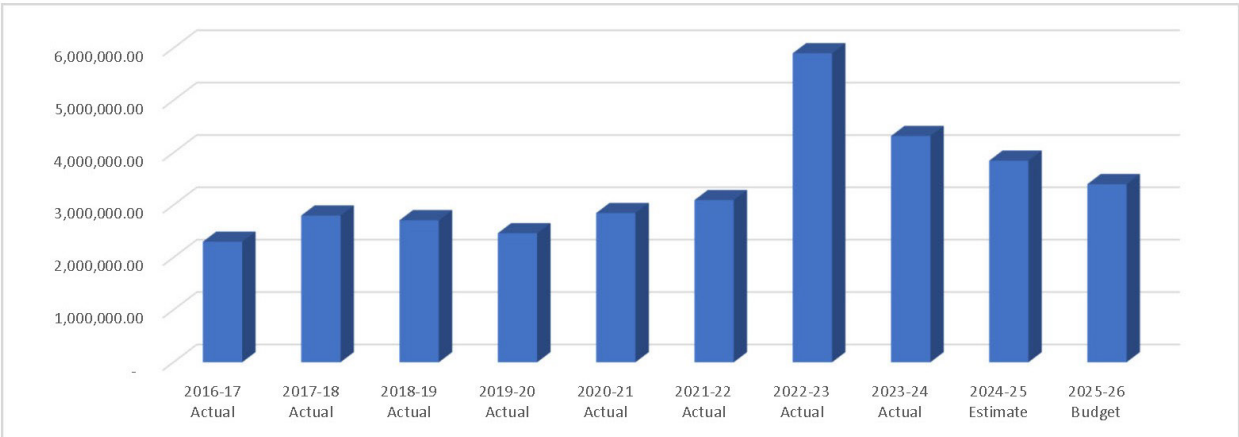
Sales Taxes comprise \$3.8 million or 12.2% of total General Fund budgeted revenues for Fiscal Year 2024-25 and are the second largest source of discretionary revenue. The allocation of the current 7.75% sales tax rate is indicated in the pie chart below. The City of American Canyon receives one cent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

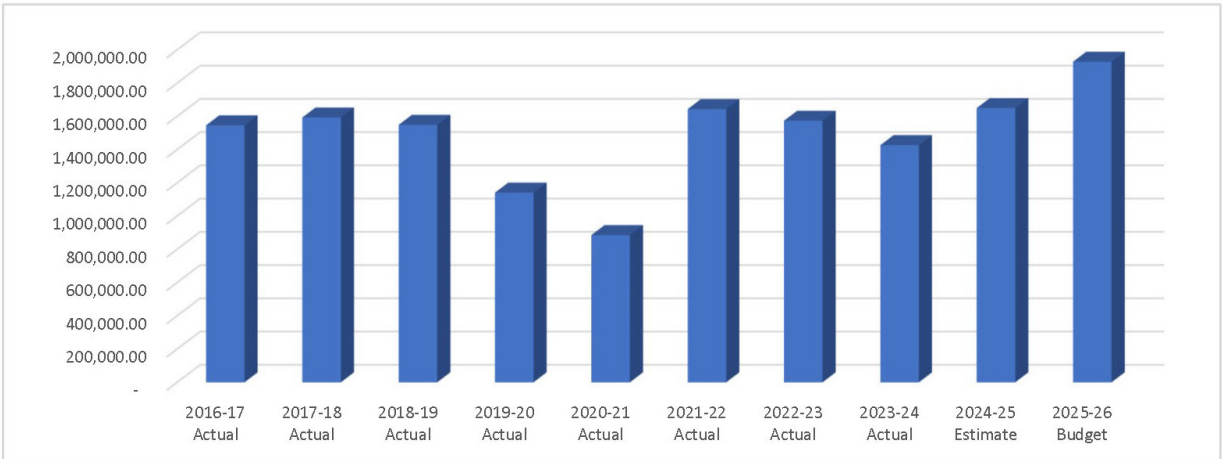


Sales taxes are economically driven and are more volatile than Property Taxes. Based on projections from our consultant, we expect sales tax to decrease by \$400,000 as a result of the loss of a major taxpayer in February 2025. Continued development throughout the City will bring in more residents, attract 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

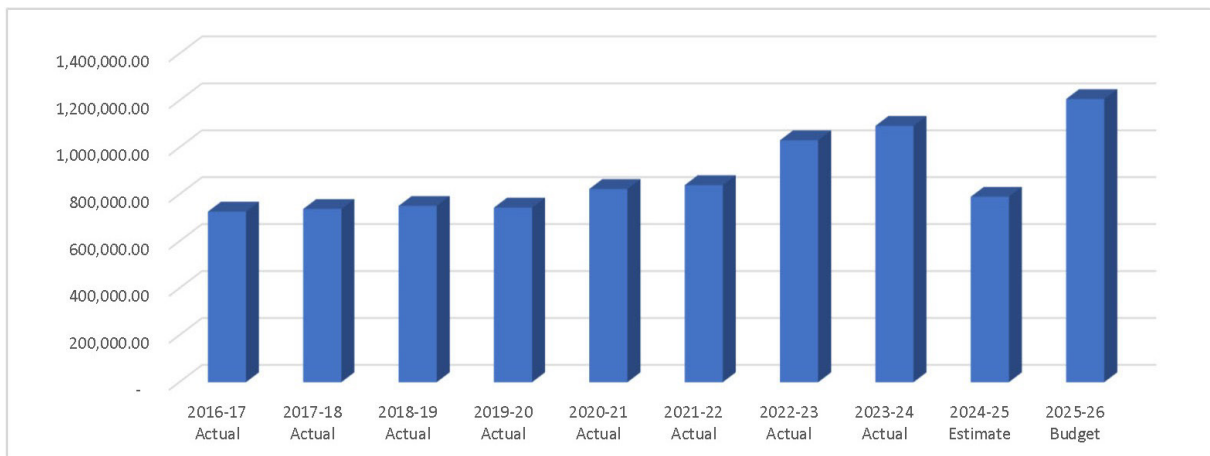
Transient Occupancy Taxes (TOT) has grown as a share of General Fund discretionary revenues over the years. TOT felt the impact of the COVID-19 Pandemic harder than any other revenue source. There was a strong rebound in Fiscal Year 2021-22, with smaller growth in Fiscal Year 2022-23 and we are forecasting 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

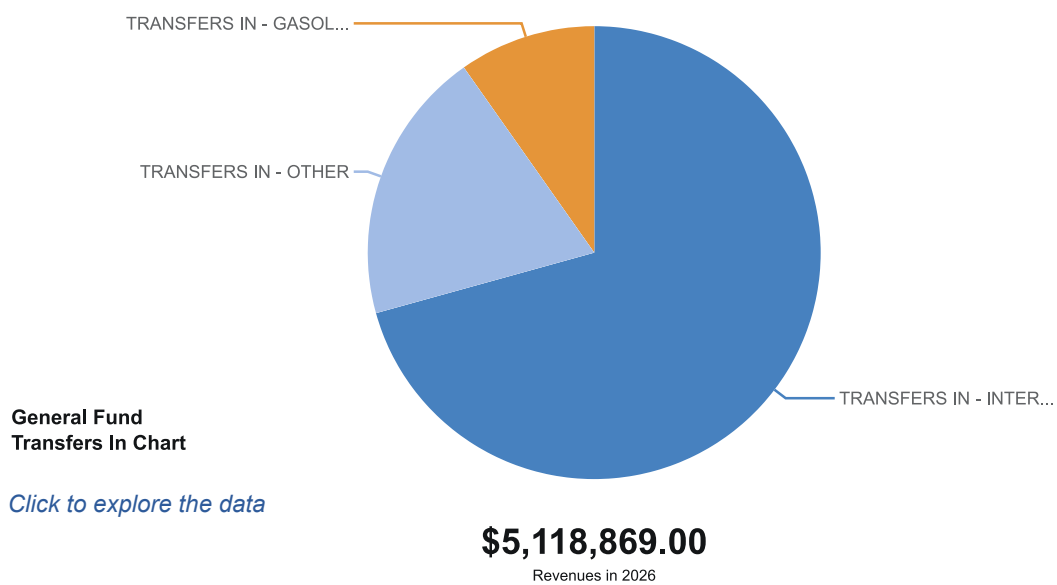
Franchise Taxes are collected according to franchise agreements with businesses that provide electricity, natural gas, cable television, and solid waste to residents of American Canyon. These payments to the City are considered a "rent" or "toll" for the use of the streets and city rights of way.

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 2025-26. 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 \$5.1 million or 15.7% 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 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>GENERAL GOVERNMENT</b>				
CITY COUNCIL	199,138	268,818	263,880	297,755
CITY MANAGER	947,127	796,218	787,445	708,528
CITY CLERK	536,846	445,106	621,566	578,828
CITY ATTORNEY	501,655	753,644	457,000	462,500
HUMAN RESOURCES	518,301	524,967	789,777	689,811
RISK MANAGEMENT	861,662	1,102,662	1,494,057	1,744,331
COMMUNICATIONS	327,046	352,765	471,390	632,120
FINANCE	1,187,376	1,280,760	1,261,165	1,335,620
UTILITY BILLING	664,605	647,236	718,934	625,818
NON DEPARTMENTAL	1,587,207	6,928,478	2,048,677	2,072,646
DEBT SERVICE	118,985	509,388	511,098	507,150
<b>GENERAL GOVERNMENT TOTAL</b>	<b>7,449,949</b>	<b>13,610,044</b>	<b>9,424,989</b>	<b>9,655,107</b>
<b>POLICE/SHERIFF</b>	<b>8,337,956</b>	<b>9,207,359</b>	<b>10,336,352</b>	<b>10,865,001</b>
<b>PUBLIC WORKS</b>				
CAPITAL PROJECTS	700,000	13,891	-	-
CAPITAL PROJECTS ADMIN	894,114	886,074	982,917	1,136,085
CITY ENGINEER	222,558	282,044	435,617	287,047
DEV PROJ ENGINEERING	1,108,932	944,702	1,263,500	1,103,500
PARKS MAINTENANCE	1,083,955	1,353,816	1,736,012	1,752,464
PUBLIC WORKS ADMINISTRATION	686,889	801,520	1,049,028	998,057
SOLID WASTE	44,747	22,992	22,200	222,589
STORM DRAIN/MEASURE A	384,808	350,110	499,998	723,828
STREETS & ROADS	726,738	727,002	954,347	807,017
<b>PUBLIC WORKS TOTAL</b>	<b>5,852,741</b>	<b>5,382,151</b>	<b>6,943,619</b>	<b>7,030,587</b>
<b>COMMUNITY DEVELOPMENT</b>				
BUILDING & SAFETY	1,255,445	1,176,562	1,720,317	1,602,277
ECONOMIC DEVELOPMENT	50,000	50,000	60,000	50,000
HOUSING SERVICES	170,288	172,935	251,476	92,936
PLANNING	1,034,163	603,516	622,753	541,972
<b>COMMUNITY DEVELOPMENT TOTAL</b>	<b>2,509,896</b>	<b>2,003,013</b>	<b>2,654,546</b>	<b>2,287,185</b>
<b>PARKS &amp; RECREATION</b>				
ADULT ACTIVITIES CENTER	97,721	103,800	192,976	208,243
AQUATICS PROGRAMS	435,861	566,089	735,540	766,774
COMMUNITY EVENTS	114,990	118,272	169,592	217,975
FACILITY RENTALS	77,344	100,833	109,394	205,451
OPEN SPACE	56,874	79,714	172,674	100,235
PARKS & REC ADMIN	542,295	584,308	1,084,920	809,490
RECREATION PROGRAMS	691,085	642,014	247,096	210,506
SPORTS/FITNESS PROGRAMS	-	112,746	254,346	316,354
<b>PARKS &amp; RECREATION TOTAL</b>	<b>2,016,169</b>	<b>2,307,776</b>	<b>2,966,538</b>	<b>2,835,028</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>26,166,711</b>	<b>32,510,343</b>	<b>32,326,044</b>	<b>32,672,908</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.

210 Storm Drain Measure A

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
SALES TAX	\$1,976	—	4,000	\$0
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$93,337	\$263,673	220,500	\$198,673
MISCELLANEOUS	\$2,280	—	—	—
<b>REVENUES TOTAL</b>	<b>\$97,593</b>	<b>\$263,673</b>	<b>224,500</b>	<b>\$198,673</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$27,783	\$177,023	665,886	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$449,626	-\$36,802	14,172	\$2,579,869
TRANSFERS OUT - OTHER	\$384,308	\$349,366	574,100	\$740,000
<b>EXPENDITURES TOTAL</b>	<b>\$861,716</b>	<b>\$489,587</b>	<b>1,254,158</b>	<b>\$3,319,869</b>
<b>Change in Fund Balance</b>	<b>-\$764,123</b>	<b>-\$225,914</b>	<b>-1,029,658</b>	<b>-\$3,121,196</b>

210 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$5,814,903</b>	<b>\$5,588,989</b>	<b>\$4,559,331</b>	<b>\$1,438,135</b>
<b>TOTAL</b>	<b>\$5,814,903</b>	<b>\$5,588,989</b>	<b>\$4,559,331</b>	<b>\$1,438,135</b>

## Fund 211 - Measure T and Measure U

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.

211 Measure T and Measure U

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
SALES TAX	\$1,985,006	\$1,932,281	1,800,000	\$1,620,000
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$86,161	\$206,304	167,100	\$176,709
<b>REVENUES TOTAL</b>	<b>\$2,071,166</b>	<b>\$2,138,585</b>	<b>1,967,100</b>	<b>\$1,796,709</b>
<b>Expenditures</b>				
TRANSFERS OUT - CAPITAL PROJECTS	\$1,051,704	\$827,392	821,773	\$3,286,027
<b>EXPENDITURES TOTAL</b>	<b>\$1,051,704</b>	<b>\$827,392</b>	<b>821,773</b>	<b>\$3,286,027</b>
<b>Change in Fund Balance</b>	<b>\$1,019,462</b>	<b>\$1,311,193</b>	<b>1,145,327</b>	<b>-\$1,489,318</b>

211 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$4,583,291</b>	<b>\$5,894,484</b>	<b>\$7,039,811</b>	<b>\$5,550,493</b>
<b>TOTAL</b>	<b>\$4,583,291</b>	<b>\$5,894,484</b>	<b>\$7,039,811</b>	<b>\$5,550,493</b>

## 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.

212 & 213 Gas Tax & RMRA

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	\$1,013,474	\$1,119,971	1,126,381	\$1,170,303
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$44,400	\$62,242	92,000	\$36,094
<b>REVENUES TOTAL</b>	<b>\$1,057,875</b>	<b>\$1,182,214</b>	<b>1,218,381</b>	<b>\$1,206,397</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$248,640	\$3,027	53,200	\$63,400
TRANSFERS OUT - CAPITAL PROJECTS	\$677,495	\$1,167,373	582,004	\$1,083,085
TRANSFERS OUT - OTHER	\$300,000	\$300,000	400,000	\$500,000
<b>EXPENDITURES TOTAL</b>	<b>\$1,226,135</b>	<b>\$1,470,400</b>	<b>1,035,204</b>	<b>\$1,646,485</b>
<b>Change in Fund Balance</b>	<b>-\$168,260</b>	<b>-\$288,186</b>	<b>183,177</b>	<b>-\$440,088</b>

212 & 213 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$1,690,613</b>	<b>\$1,402,426</b>	<b>\$1,585,603</b>	<b>\$1,145,515</b>
<b>TOTAL</b>	<b>\$1,690,613</b>	<b>\$1,402,426</b>	<b>\$1,585,603</b>	<b>\$1,145,515</b>

## 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.

### 215 CalHome

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	–	–	–	\$11,800
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$181	\$527	12,341	\$384
MISCELLANEOUS	\$6,650	–	–	\$30,000
<b>REVENUES TOTAL</b>	<b>\$6,831</b>	<b>\$527</b>	<b>12,341</b>	<b>\$42,184</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	–	–	–	\$11,800
<b>EXPENDITURES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$11,800</b>
<b>Change in Fund Balance</b>	<b>\$6,831</b>	<b>\$527</b>	<b>12,341</b>	<b>\$30,384</b>

### 215 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$12,332	\$12,860	\$25,201	\$55,585
<b>TOTAL</b>	<b>\$12,332</b>	<b>\$12,860</b>	<b>\$25,201</b>	<b>\$55,585</b>

## 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.

### 216 CDBG

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$1,530	\$3,461	4,000	\$2,771
MISCELLANEOUS	\$67,260	\$3,466	6,000	\$2,400
<b>REVENUES TOTAL</b>	<b>\$68,791</b>	<b>\$6,927</b>	<b>10,000</b>	<b>\$5,171</b>
<b>Change in Fund Balance</b>	<b>\$68,791</b>	<b>\$6,927</b>	<b>10,000</b>	<b>\$5,171</b>

### 216 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$78,754</b>	<b>\$85,681</b>	<b>\$95,681</b>	<b>\$100,852</b>
<b>TOTAL</b>	<b>\$78,754</b>	<b>\$85,681</b>	<b>\$95,681</b>	<b>\$100,852</b>

## 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.

### 217 HOME

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	\$6,051	\$256,710	238,900	\$330,000
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$646	—	—	\$0
MISCELLANEOUS	\$3,000	\$58,985	4,500	\$75,000
<b>REVENUES TOTAL</b>	<b>\$9,697</b>	<b>\$315,695</b>	<b>243,400</b>	<b>\$405,000</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$10,307	\$583,601	238,900	\$330,000
<b>EXPENDITURES TOTAL</b>	<b>\$10,307</b>	<b>\$583,601</b>	<b>238,900</b>	<b>\$330,000</b>
<b>Change in Fund Balance</b>	<b>-\$611</b>	<b>-\$267,906</b>	<b>4,500</b>	<b>\$75,000</b>

### 217 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$24,817</b>	<b>-\$243,089</b>	<b>-\$238,589</b>	<b>-\$163,589</b>
<b>TOTAL</b>	<b>\$24,817</b>	<b>-\$243,089</b>	<b>-\$238,589</b>	<b>-\$163,589</b>



## 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.

### 218 COPS

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	\$165,271	\$186,159	195,900	\$200,000
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$1,562	\$3,004	2,200	\$136
<b>REVENUES TOTAL</b>	<b>\$166,833</b>	<b>\$189,163</b>	<b>198,100</b>	<b>\$200,136</b>
<b>Expenditures</b>				
TRANSFERS OUT - OTHER	\$166,833	\$189,163	198,100	\$200,000
<b>EXPENDITURES TOTAL</b>	<b>\$166,833</b>	<b>\$189,163</b>	<b>198,100</b>	<b>\$200,000</b>
<b>Change in Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>\$136</b>

### 218 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$4,650</b>	<b>\$4,650</b>	<b>\$4,650</b>	<b>\$4,786</b>
<b>TOTAL</b>	<b>\$4,650</b>	<b>\$4,650</b>	<b>\$4,650</b>	<b>\$4,786</b>

## 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.

### 220 BEGIN

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	\$1,454	4,900	\$4,254
MISCELLANEOUS	\$34,609	\$34,688	–	\$30,000
<b>REVENUES TOTAL</b>	<b>\$34,609</b>	<b>\$36,142</b>	<b>4,900</b>	<b>\$34,254</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	–	–	–	\$30,000
<b>EXPENDITURES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>\$30,000</b>
<b>Change in Fund Balance</b>	<b>\$34,609</b>	<b>\$36,142</b>	<b>4,900</b>	<b>\$4,254</b>

### 220 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$107,883</b>	<b>\$144,024</b>	<b>\$148,924</b>	<b>\$153,178</b>
<b>TOTAL</b>	<b>\$107,883</b>	<b>\$144,024</b>	<b>\$148,924</b>	<b>\$153,178</b>

## Fund 226 - Transportation for Clean Air Fund (TFCA)

The Transportation Fund for Clean Air (TFCA) is a grant program funded by a \$4 surcharge on motor vehicles registered in the Bay Area. TFCA provides grants to projects that implement the most cost-effective projects in the Bay Area that will decrease motor vehicle emissions, and thereby improve air quality.

### 226 TFCA

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	–	–	184,609	\$165,831
<b>REVENUES TOTAL</b>	–	–	<b>184,609</b>	<b>\$165,831</b>
<b>Expenditures</b>				
TRANSFERS OUT - CAPITAL PROJECTS	–	\$169,485	15,124	\$165,831
<b>EXPENDITURES TOTAL</b>	–	<b>\$169,485</b>	<b>15,124</b>	<b>\$165,831</b>
<b>Change in Fund Balance</b>	\$0	-\$169,485	169,485	\$0

### 226 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$0	-\$169,485	\$0	\$0
<b>TOTAL</b>	<b>\$0</b>	<b>-\$169,485</b>	<b>\$0</b>	<b>\$0</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.

### 230 Local/State Grants

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	\$916,704	\$1,801,996	585,203	\$399,349
<b>REVENUES TOTAL</b>	<b>\$916,704</b>	<b>\$1,801,996</b>	<b>585,203</b>	<b>\$399,349</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	—	\$326	61,441	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$147,420	\$2,259,751	170,204	\$399,349
TRANSFERS OUT - OTHER	\$30,346	—	—	—
<b>EXPENDITURES TOTAL</b>	<b>\$177,766</b>	<b>\$2,260,077</b>	<b>231,645</b>	<b>\$399,349</b>
<b>Change in Fund Balance</b>	<b>\$738,938</b>	<b>-\$458,081</b>	<b>353,558</b>	<b>\$0</b>

### 230 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$226,995</b>	<b>-\$231,086</b>	<b>\$122,472</b>	<b>\$122,472</b>
<b>TOTAL</b>	<b>\$226,995</b>	<b>-\$231,086</b>	<b>\$122,472</b>	<b>\$122,472</b>

## Fund 240 - Federal Grants

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

### 240 Federal Grants

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	\$262,506	\$1,022,875	788,529	\$9,567,657
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	\$45,553	0	\$92,196
<b>REVENUES TOTAL</b>	<b>\$262,506</b>	<b>\$1,068,428</b>	<b>788,529</b>	<b>\$9,659,853</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$0	–	38,800	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$258,002	\$1,022,875	708,356	\$9,567,657
<b>EXPENDITURES TOTAL</b>	<b>\$258,002</b>	<b>\$1,022,875</b>	<b>747,156</b>	<b>\$9,567,657</b>
<b>Change in Fund Balance</b>	<b>\$4,505</b>	<b>\$45,553</b>	<b>41,373</b>	<b>\$92,196</b>

### 240 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$145,039</b>	<b>-\$99,486</b>	<b>-\$58,113</b>	<b>\$34,083</b>
<b>TOTAL</b>	<b>-\$145,039</b>	<b>-\$99,486</b>	<b>-\$58,113</b>	<b>\$34,083</b>

## 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.

### 252 Newell Open Space

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$5,697	\$23,707	21,550	\$17,383
<b>REVENUES TOTAL</b>	<b>\$5,697</b>	<b>\$23,707</b>	<b>21,550</b>	<b>\$17,383</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$238	\$5,151	41,000	\$14,500
CAPITAL OUTLAY	—	\$16,451	3,000	\$0
TRANSFERS OUT - CAPITAL PROJECTS	—	—	100,000	—
<b>EXPENDITURES TOTAL</b>	<b>\$238</b>	<b>\$21,602</b>	<b>144,000</b>	<b>\$14,500</b>
<b>Change in Fund Balance</b>	<b>\$5,460</b>	<b>\$2,105</b>	<b>-122,450</b>	<b>\$2,883</b>

### 252 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$249,861</b>	<b>\$251,966</b>	<b>\$129,516</b>	<b>\$132,399</b>
<b>TOTAL</b>	<b>\$249,861</b>	<b>\$251,966</b>	<b>\$129,516</b>	<b>\$132,399</b>



## 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.

254 La Vigne Open Space

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$4,080	\$7,576	6,200	\$5,447
<b>REVENUES TOTAL</b>	<b>\$4,080</b>	<b>\$7,576</b>	<b>6,200</b>	<b>\$5,447</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$882	\$4,121	11,400	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$882</b>	<b>\$4,121</b>	<b>11,400</b>	<b>\$0</b>
<b>Change in Fund Balance</b>	<b>\$3,199</b>	<b>\$3,456</b>	<b>-5,200</b>	<b>\$5,447</b>

254 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$178,224</b>	<b>\$181,680</b>	<b>\$176,480</b>	<b>\$181,927</b>
<b>TOTAL</b>	<b>\$178,224</b>	<b>\$181,680</b>	<b>\$176,480</b>	<b>\$181,927</b>

## 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.

### 261-263 LLADs

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
261 - LLAD Zone 1, LaVigne	\$198,837	\$220,175	227,200	\$316,334
262 - LLAD Zone 2, Vintage Ranch	\$294,806	\$339,437	368,998	\$376,910
263 - LLAD Zone 3, Napa Junction	\$188,921	\$239,221	237,375	\$231,448
<b>REVENUES TOTAL</b>	<b>\$682,564</b>	<b>\$798,833</b>	<b>833,573</b>	<b>\$924,692</b>
<b>Expenditures</b>				
261 - LLAD Zone 1, LaVigne	\$129,669	\$387,158	367,900	\$349,700
262 - LLAD Zone 2, Vintage Ranch	\$186,017	\$492,521	363,178	\$1,052,048
263 - LLAD Zone 3, Napa Junction	\$102,458	\$24,268	115,600	\$281,000
<b>EXPENDITURES TOTAL</b>	<b>\$418,144</b>	<b>\$903,947</b>	<b>846,678</b>	<b>\$1,682,748</b>
<b>Change in Fund Balance</b>	<b>\$264,419</b>	<b>-\$105,114</b>	<b>-13,105</b>	<b>-\$758,056</b>

### 261-263 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 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>	\$2,086,124	\$1,981,009	\$1,967,904	\$1,209,848
<b>TOTAL</b>	<b>\$3,208,880</b>	<b>\$3,103,766</b>	<b>\$3,090,661</b>	<b>\$2,332,605</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.

275 General Plan Update

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	—	\$150,000	—	—
CHARGES FOR SERVICES	\$4,495	\$8,442	24,400	\$32,640
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$357	\$777	1,000	\$0
<b>REVENUES TOTAL</b>	<b>\$4,852</b>	<b>\$159,219</b>	<b>25,400</b>	<b>\$32,640</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$270,137	\$31,977	126,500	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$270,137</b>	<b>\$31,977</b>	<b>126,500</b>	<b>\$0</b>
<b>Change in Fund Balance</b>	<b>-\$265,284</b>	<b>\$127,242</b>	<b>-101,100</b>	<b>\$32,640</b>

275 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$162,211</b>	<b>-\$34,969</b>	<b>-\$136,069</b>	<b>-\$103,429</b>
<b>TOTAL</b>	<b>-\$162,211</b>	<b>-\$34,969</b>	<b>-\$136,069</b>	<b>-\$103,429</b>

## Fund 280 - Cannabis Fund

This fund 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.

280 Cannabis

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
LICENSES AND PERMITS	—	—	—	\$1,150
<b>REVENUES TOTAL</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>\$1,150</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$750	—	—	\$1,000
<b>EXPENDITURES TOTAL</b>	<b>\$750</b>	<b>—</b>	<b>—</b>	<b>\$1,000</b>
<b>Change in Fund Balance</b>	<b>-\$750</b>	<b>\$0</b>	<b>0</b>	<b>\$150</b>

280 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$14,632</b>	<b>-\$14,632</b>	<b>-\$14,632</b>	<b>-\$14,482</b>
<b>TOTAL</b>	<b>-\$14,632</b>	<b>-\$14,632</b>	<b>-\$14,632</b>	<b>-\$14,482</b>

## Fund 281 - Community Facilities District (CFD) 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.

### 281 CFD

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
PROPERTY TAX	\$42,247	\$58,437	56,750	\$58,450
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$37	\$137	15,000	\$7,471
TRANSFERS IN - CAPITAL PROJECTS	—	\$1,936,365	—	\$0
<b>REVENUES TOTAL</b>	<b>\$42,285</b>	<b>\$1,994,939</b>	<b>71,750</b>	<b>\$65,921</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$6,425	\$14,655	24,200	\$25,000
UTILITIES	—	—	0	\$10,600
TRANSFERS OUT - CAPITAL PROJECTS	\$1,535,734	\$0	0	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$1,542,159</b>	<b>\$14,655</b>	<b>24,200</b>	<b>\$35,600</b>
<b>Change in Fund Balance</b>	<b>-\$1,499,875</b>	<b>\$1,980,284</b>	<b>47,550</b>	<b>\$30,321</b>

### 281 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$1,748,543</b>	<b>\$231,741</b>	<b>\$279,291</b>	<b>\$309,612</b>
<b>TOTAL</b>	<b>-\$1,748,543</b>	<b>\$231,741</b>	<b>\$279,291</b>	<b>\$309,612</b>

## Fund 282 - Legal Settlement Fund

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

### 282 Legal Settlement

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$9,894	\$39,273	31,900	\$27,134
MISCELLANEOUS	\$484,930	—	—	\$0
<b>REVENUES TOTAL</b>	<b>\$494,824</b>	<b>\$39,273</b>	<b>31,900</b>	<b>\$27,134</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	—	\$28,521	456,409	—
TRANSFERS OUT - CAPITAL PROJECTS	—	—	14,173	\$434,122
<b>EXPENDITURES TOTAL</b>	<b>—</b>	<b>\$28,521</b>	<b>470,582</b>	<b>\$434,122</b>
<b>Change in Fund Balance</b>	<b>\$494,824</b>	<b>\$10,752</b>	<b>-438,682</b>	<b>-\$406,988</b>

### 230 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$226,995</b>	<b>-\$231,086</b>	<b>\$122,472</b>	<b>\$122,472</b>
<b>TOTAL</b>	<b>\$226,995</b>	<b>-\$231,086</b>	<b>\$122,472</b>	<b>\$122,472</b>

## Fund 283 - National Opioid Settlement Fund

### 283 National Opioid

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	—	\$285	1,000	\$3,214
MISCELLANEOUS	—	\$30,991	105,000	\$0
<b>REVENUES TOTAL</b>	<b>—</b>	<b>\$31,277</b>	<b>106,000</b>	<b>\$3,214</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	—	—	27,500	\$8,000
<b>EXPENDITURES TOTAL</b>	<b>—</b>	<b>—</b>	<b>27,500</b>	<b>\$8,000</b>
<b>Change in Fund Balance</b>	<b>\$0</b>	<b>\$31,277</b>	<b>78,500</b>	<b>-\$4,786</b>

### 240 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$145,039</b>	<b>-\$99,486</b>	<b>-\$58,113</b>	<b>\$34,083</b>
<b>TOTAL</b>	<b>-\$145,039</b>	<b>-\$99,486</b>	<b>-\$58,113</b>	<b>\$34,083</b>

# 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.

### 310 Parks Impact Fee

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$1,731	\$544,683	1,573,700	\$2,231,146
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$38,826	\$66,813	56,700	\$59,925
<b>REVENUES TOTAL</b>	<b>\$40,558</b>	<b>\$611,496</b>	<b>1,630,400</b>	<b>\$2,291,071</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	—	—	232,000	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$28,236	\$820,523	1,090,952	\$1,640,781
<b>EXPENDITURES TOTAL</b>	<b>\$28,236</b>	<b>\$820,523</b>	<b>1,322,952</b>	<b>\$1,640,781</b>
<b>Change in Fund Balance</b>	<b>\$12,322</b>	<b>-\$209,028</b>	<b>307,448</b>	<b>\$650,290</b>

### 310 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$1,694,129</b>	<b>\$1,485,102</b>	<b>\$1,792,550</b>	<b>\$2,442,840</b>
<b>TOTAL</b>	<b>\$1,694,129</b>	<b>\$1,485,102</b>	<b>\$1,792,550</b>	<b>\$2,442,840</b>

### Fund 310 Transfers Out - Capital Projects

	FY2026
<b>Capital Projects</b>	
PR19-0100 - WETLANDS EDGE ENVIRONMENTAL ED	\$693,102
PR23-0100 - MELVIN PARK IMPROVEMENTS	\$100,000
PR23-0200 - MELVIN TENNIS COURT IMPROVEMENTS	\$497,679
PR24-0100 - LINWOOD PARK IMPROVEMENTS	\$100,000
PR25-0400 - VETERANS PARK PLAYGROUND R&R	\$250,000
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$1,640,781</b>



## Fund 320 - Traffic Impact Fee

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

### 320 Traffic Impact Fee

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$949,048	\$387,602	179,300	\$2,427,775
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$48,224	\$208,497	172,000	\$168,973
<b>REVENUES TOTAL</b>	<b>\$997,272</b>	<b>\$596,099</b>	<b>351,300</b>	<b>\$2,596,748</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$200,784	—	25,000	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$9,825	\$2,509	86,356	\$5,054,885
<b>EXPENDITURES TOTAL</b>	<b>\$210,609</b>	<b>\$2,509</b>	<b>111,356</b>	<b>\$5,054,885</b>
<b>Change in Fund Balance</b>	<b>\$786,663</b>	<b>\$593,590</b>	<b>239,944</b>	<b>-\$2,458,137</b>

### 320 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	\$396,418	\$396,418	\$396,418	\$396,418
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$3,867,397	\$4,460,988	\$4,700,932	\$2,242,795
<b>TOTAL</b>	<b>\$4,263,815</b>	<b>\$4,857,406</b>	<b>\$5,097,350</b>	<b>\$2,639,213</b>

### Fund 320 Transfers Out - Capital Projects

	FY2026
<b>Capital Projects</b>	
TR16-0700 - GREEN ISLAND RD RECON&WIDENING	\$12,623
TR16-0703 - GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$42,262
TR26-0200 - RIO DEL MAR EXTENSION	\$5,000,000
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$5,054,885</b>

## Fund 330 - Civic Impact Fee

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

### 330 Civic Impact Fee

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$108,747	\$162,139	456,900	\$0
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$23,697	\$69,221	58,100	\$46,602
<b>REVENUES TOTAL</b>	<b>\$132,444</b>	<b>\$231,359</b>	<b>515,000</b>	<b>\$46,602</b>
<b>Expenditures</b>				
TRANSFERS OUT - CAPITAL PROJECTS	–	–	572,300	\$304,341
<b>EXPENDITURES TOTAL</b>	<b>–</b>	<b>–</b>	<b>572,300</b>	<b>\$304,341</b>
<b>Change in Fund Balance</b>	<b>\$132,444</b>	<b>\$231,359</b>	<b>-57,300</b>	<b>-\$257,739</b>

### 330 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$500,000</b>
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$1,008,116</b>	<b>\$1,239,475</b>	<b>\$1,182,175</b>	<b>\$924,436</b>
<b>TOTAL</b>	<b>\$1,508,116</b>	<b>\$1,739,475</b>	<b>\$1,682,175</b>	<b>\$1,424,436</b>

### Fund 330 Transfers Out - Capital Projects

	FY2026
<b>Capital Projects</b>	
CF23-0300 - CORP YARD RELOCATION AND FAC UPGRADE	\$304,341
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$304,341</b>

## Fund 340 - Affordable Housing

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

### 340 Affordable Housing

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$218,887	\$412,130	1,126,900	\$1,502,658
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$5,221	\$21,405	22,700	\$37,119
MISCELLANEOUS	\$3,871	—	6,000	\$0
<b>REVENUES TOTAL</b>	<b>\$227,978</b>	<b>\$433,535</b>	<b>1,155,600</b>	<b>\$1,539,777</b>
<b>Expenditures</b>				
SUPPLIES AND SERVICES	\$0	\$20,000	—	\$216,700
CAPITAL OUTLAY	\$90,000	—	—	—
TRANSFERS OUT - CAPITAL PROJECTS	\$70,492	\$60,270	—	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$160,492</b>	<b>\$80,270</b>	<b>—</b>	<b>\$216,700</b>
<b>Change in Fund Balance</b>	<b>\$67,486</b>	<b>\$353,265</b>	<b>1,155,600</b>	<b>\$1,323,077</b>

### 340 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F01 FUND BALANCE - NONSPENDABLE</b>	\$150,270	\$0	\$0	\$0
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$159,804	\$663,339	\$1,818,939	\$3,142,016
<b>TOTAL</b>	<b>\$310,074</b>	<b>\$663,339</b>	<b>\$1,818,939</b>	<b>\$3,142,016</b>

## Fund 370 - Zero Water Footprint

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

### 370 Zero Water Footprint

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$85,795	\$8,695	171,200	\$103,835
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$12,747	\$10,932	500	\$863
<b>REVENUES TOTAL</b>	<b>\$98,542</b>	<b>\$19,628</b>	<b>171,700</b>	<b>\$104,698</b>
<b>Expenditures</b>				
TRANSFERS OUT - CAPITAL PROJECTS	\$14,910	\$710,018	—	\$75,000
<b>EXPENDITURES TOTAL</b>	<b>\$14,910</b>	<b>\$710,018</b>	<b>—</b>	<b>\$75,000</b>
<b>Change in Fund Balance</b>	<b>\$83,631</b>	<b>-\$690,390</b>	<b>171,700</b>	<b>\$29,698</b>

### 370 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$561,595</b>	<b>-\$128,795</b>	<b>\$42,905</b>	<b>\$72,603</b>
<b>TOTAL</b>	<b>\$561,595</b>	<b>-\$128,795</b>	<b>\$42,905</b>	<b>\$72,603</b>

### Fund 370 Transfers Out - Capital Projects

	FY2026
<b>Capital Projects</b>	
RW26-0100 - LITTE LEAGUE FIELD IRRIGATION	\$75,000
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$75,000</b>

## Fund 380 - Utility Underground

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

### 380 Utility Underground

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$300,000	—	75,000	\$0
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$6,922	\$13,162	10,700	\$11,837
<b>REVENUES TOTAL</b>	<b>\$306,922</b>	<b>\$13,162</b>	<b>85,700</b>	<b>\$11,837</b>
<b>Expenditures</b>				
TRANSFERS OUT - CAPITAL PROJECTS	\$160,000	—	—	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$160,000</b>	<b>—</b>	<b>—</b>	<b>\$0</b>
<b>Change in Fund Balance</b>	<b>\$146,922</b>	<b>\$13,162</b>	<b>85,700</b>	<b>\$11,837</b>

### 380 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$307,694	\$320,856	\$406,556	\$418,393
<b>TOTAL</b>	<b>\$307,694</b>	<b>\$320,856</b>	<b>\$406,556</b>	<b>\$418,393</b>

## Fund 381 - Community Facilities District Construction Fund

### 381 CFD Construction

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTERGOVERNMENTAL	–	\$2,403,881	893,800	\$6,655,280
CHARGES FOR SERVICES	–	–	87,400	–
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	\$44,019	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$2,447,900</b>	<b>981,200</b>	<b>\$6,655,280</b>
<b>Expenditures</b>				
TRANSFERS OUT - CAPITAL PROJECTS	–	\$758,634	643,800	\$6,655,280
TRANSFERS OUT - OTHER	–	\$1,936,365	–	–
<b>EXPENDITURES TOTAL</b>	<b>–</b>	<b>\$2,694,998</b>	<b>643,800</b>	<b>\$6,655,280</b>
<b>Change in Fund Balance</b>	<b>\$0</b>	<b>-\$247,099</b>	<b>337,400</b>	<b>\$0</b>

### 381 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$2,403,881</b>	<b>-\$247,099</b>	<b>\$90,301</b>	<b>\$90,301</b>
<b>TOTAL</b>	<b>-\$2,403,881</b>	<b>-\$247,099</b>	<b>\$90,301</b>	<b>\$90,301</b>

### Fund 381 Transfers Out - Capital Projects

	FY2026
<b>Capital Projects</b>	
TR16-0700 - GREEN ISLAND RD RECON&WIDENING	\$6,655,280
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$6,655,280</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.

420 City Hall Lease

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
TRANSFERS IN - OTHER	\$98,235	\$468,639	468,639	\$468,638
<b>REVENUES TOTAL</b>	<b>\$98,235</b>	<b>\$468,639</b>	<b>468,639</b>	<b>\$468,638</b>
<b>Expenditures</b>				
DEBT SERVICE	\$98,235	\$468,639	468,639	\$468,638
<b>EXPENDITURES TOTAL</b>	<b>\$98,235</b>	<b>\$468,639</b>	<b>468,639</b>	<b>\$468,638</b>

## Fund 440 - Energy Services Equipment Lease Purchase

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

440 Engie

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
TRANSFERS IN - OTHER	\$17,750	\$36,949	56,209	\$38,512
<b>REVENUES TOTAL</b>	<b>\$17,750</b>	<b>\$36,949</b>	<b>56,209</b>	<b>\$38,512</b>
<b>Expenditures</b>				
DEBT SERVICE	\$35,500	\$36,949	38,459	\$38,512
TRANSFERS OUT - OTHER	\$153,435	—	—	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$188,935</b>	<b>\$36,949</b>	<b>38,459</b>	<b>\$38,512</b>
<b>Change in Fund Balance</b>	<b>-\$171,185</b>	<b>\$0</b>	<b>17,750</b>	<b>\$0</b>

440 Engie Energy Lease Contract

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$17,750</b>	<b>-\$17,750</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>-\$17,750</b>	<b>-\$17,750</b>	<b>\$0</b>	<b>\$0</b>

# Water Enterprise Funds

## Fund 510 - Water Operations

### 510 Water Operations

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
FINES, FORFEITURES, AND PENALTIES	\$128,487	\$101,201	160,000	\$140,000
INTERGOVERNMENTAL	–	\$12,577	–	\$0
CHARGES FOR SERVICES	\$8,544,184	\$11,822,195	9,530,000	\$9,884,300
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$215,995	\$685,463	553,438	\$562,013
MISCELLANEOUS	\$319,827	\$351,917	393,000	\$430,000
<b>REVENUES TOTAL</b>	<b>\$9,208,492</b>	<b>\$12,973,352</b>	<b>10,636,438</b>	<b>\$11,016,313</b>
<b>Expense</b>				
SALARIES	\$1,156,829	\$1,101,146	1,383,911	\$1,581,159
BENEFITS	\$370,261	\$372,195	465,767	\$522,830
RETIREMENT (CalPERS)	\$184,244	\$148,760	185,223	\$219,746
RETIREE MEDICAL (OPEB)	-\$119,436	\$473,906	84,309	\$122,130
SUPPLIES AND SERVICES	\$5,612,582	\$3,566,061	5,846,423	\$5,606,100
INTERNAL SERVICE FEES	\$463,970	\$830,686	1,097,992	\$894,607
DEBT SERVICE	\$82,058	\$82,045	82,002	\$81,990
UTILITIES	\$75,433	\$88,814	100,700	\$86,740
CAPITAL OUTLAY	\$206,784	\$2,170,261	1,252,445	\$305,000
MISCELLANEOUS	-\$552,625	-\$284,255	–	-\$77,690
TRANSFERS OUT - CAPITAL PROJECTS	\$323,896	\$64,569	5,221,200	\$5,695,981
TRANSFERS OUT - OTHER	\$1,032,672	\$1,311,877	1,927,030	\$1,613,974
INTRA-FUND TRANSFERS OUT	\$85,674	\$89,171	92,813	\$1,002,974
<b>EXPENSE TOTAL</b>	<b>\$8,922,342</b>	<b>\$10,015,235</b>	<b>17,739,815</b>	<b>\$17,655,541</b>
<b>Change in Net Position</b>	<b>\$286,150</b>	<b>\$2,958,117</b>	<b>-7,103,377</b>	<b>-\$6,639,228</b>

### 510 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	\$0	\$0	\$0	\$0
<b>F03 FUND BALANCE - COMMITTED</b>	\$355,640	\$355,640	\$355,640	\$355,640
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$32,269,314	\$15,891,901	\$12,205,453	\$5,566,225
<b>F06 RETAINED EARNINGS</b>	\$32,040	\$2,183,326	\$2,183,326	\$2,183,326
<b>F07 FUND EQUITY - OTHER</b>	\$387,680	\$18,835,535	\$18,835,535	\$18,835,535
<b>TOTAL</b>	<b>\$33,044,673</b>	<b>\$37,266,402</b>	<b>\$33,579,955</b>	<b>\$26,940,727</b>

## Fund 515 - Water Debt Service Fund

### 515 Water Debt Service

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTRA-FUND TRANSFERS IN	\$85,674	\$89,171	92,813	\$17,900
<b>REVENUES TOTAL</b>	<b>\$85,674</b>	<b>\$89,171</b>	<b>92,813</b>	<b>\$17,900</b>
<b>Expense</b>				
DEBT SERVICE	\$85,674	\$89,171	92,813	\$92,942
MISCELLANEOUS	-\$63,992	-\$68,673	—	-\$75,042
<b>EXPENSE TOTAL</b>	<b>\$21,682</b>	<b>\$20,498</b>	<b>92,813</b>	<b>\$17,900</b>
<b>Change in Net Position</b>	<b>\$63,992</b>	<b>\$68,673</b>	<b>0</b>	<b>\$0</b>

### 515 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$1,176,518</b>	<b>-\$1,107,845</b>	<b>-\$1,034,261</b>	<b>-\$1,034,261</b>
<b>TOTAL</b>	<b>-\$1,176,518</b>	<b>-\$1,107,845</b>	<b>-\$1,034,261</b>	<b>-\$1,034,261</b>

## Fund 520 - Water Capacity Fee Fund

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

### 520 Water Capacity

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$332,954	\$1,276,053	1,000,000	\$4,331,463
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$86,501	\$328,882	290,800	\$302,016
MISCELLANEOUS	—	\$2,500	—	\$0
<b>REVENUES TOTAL</b>	<b>\$419,455</b>	<b>\$1,607,435</b>	<b>1,290,800</b>	<b>\$4,633,479</b>
<b>Expense</b>				
DEBT SERVICE	\$24,618	\$41,061	42,394	\$21,730
TRANSFERS OUT - CAPITAL PROJECTS	\$91,355	—	—	\$0
INTRA-FUND TRANSFERS OUT	—	—	—	\$2,000,000
<b>EXPENSE TOTAL</b>	<b>\$115,972</b>	<b>\$41,061</b>	<b>42,394</b>	<b>\$2,021,730</b>
<b>Change in Net Position</b>	<b>\$303,483</b>	<b>\$1,566,373</b>	<b>1,248,406</b>	<b>\$2,611,749</b>

### 520 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	<b>\$6,333,174</b>	<b>\$7,810,914</b>	<b>\$7,810,914</b>	<b>\$7,810,914</b>
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$1,040,196</b>	<b>-\$951,563</b>	<b>-\$223,157</b>	<b>\$2,388,592</b>
<b>TOTAL</b>	<b>\$5,292,979</b>	<b>\$6,859,352</b>	<b>\$7,587,758</b>	<b>\$10,199,507</b>

# Wastewater Enterprise Funds

## Fund 540 - Wastewater Operations

### 540 Wastewater Operations

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
FINES, FORFEITURES, AND PENALTIES	\$81,785	\$58,583	90,000	\$100,000
CHARGES FOR SERVICES	\$4,940,178	\$9,487,364	5,050,000	\$6,500,000
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$166,693	\$265,545	193,300	\$181,586
MISCELLANEOUS	\$89,761	\$28,293	35,100	\$15,000
<b>REVENUES TOTAL</b>	<b>\$5,278,416</b>	<b>\$9,839,786</b>	<b>5,368,400</b>	<b>\$6,796,586</b>
<b>Expense</b>				
SALARIES	\$1,116,550	\$1,227,797	1,422,814	\$1,520,741
BENEFITS	\$353,455	\$474,784	410,604	\$430,797
RETIREMENT (CalPERS)	\$227,300	\$198,585	246,603	\$289,239
RETIREE MEDICAL (OPEB)	\$205,807	\$190,951	88,166	\$128,962
SUPPLIES AND SERVICES	\$623,286	\$902,916	1,351,094	\$1,045,280
INTERNAL SERVICE FEES	\$501,825	\$763,841	867,867	\$618,140
DEBT SERVICE	\$753,462	\$51,761	53,329	\$27,265
UTILITES	\$335,012	\$326,842	417,500	\$417,500
CAPITAL OUTLAY	\$719,177	\$129,373	613,032	\$434,000
MISCELLANEOUS	-\$3,548,790	\$1,309,674	—	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$149,364	\$66,990	1,301,696	\$1,606,000
TRANSFERS OUT - OTHER	\$1,002,722	\$1,101,410	1,514,455	\$1,598,165
INTRA-FUND TRANSFERS OUT	\$330,045	\$290,074	298,857	\$918,173
<b>EXPENSE TOTAL</b>	<b>\$2,769,215</b>	<b>\$7,034,997</b>	<b>8,586,017</b>	<b>\$9,034,262</b>
<b>Change in Net Position</b>	<b>\$2,509,201</b>	<b>\$2,804,789</b>	<b>-3,217,617</b>	<b>-\$2,237,676</b>

### 540 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F03 FUND BALANCE - COMMITTED</b>	\$391,590	\$391,590	\$391,590	\$391,590
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$7,560,432	\$2,688,601	-\$529,016	-\$2,766,692
<b>F06 RETAINED EARNINGS</b>	\$0	\$4,501,854	\$4,501,854	\$4,501,854
<b>F07 FUND EQUITY - OTHER</b>	\$19,100,714	\$22,298,600	\$22,298,600	\$22,298,600
<b>TOTAL</b>	<b>\$27,052,736</b>	<b>\$29,880,645</b>	<b>\$26,663,028</b>	<b>\$24,425,352</b>

## 545 - Wastewater Debt Service

### 545 Wastewater Debt Service

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INTRA-FUND TRANSFERS IN	\$206,640	\$215,074	223,857	\$43,173
<b>REVENUES TOTAL</b>	<b>\$206,640</b>	<b>\$215,074</b>	<b>223,857</b>	<b>\$43,173</b>
<b>Expense</b>				
DEBT SERVICE	\$206,640	\$215,074	223,857	\$224,169
MISCELLANEOUS	-\$154,345	-\$165,634	-177,478	-\$180,996
<b>EXPENSE TOTAL</b>	<b>\$52,295</b>	<b>\$49,440</b>	<b>46,379</b>	<b>\$43,173</b>
<b>Change in Net Position</b>	<b>\$154,345</b>	<b>\$165,634</b>	<b>177,478</b>	<b>\$0</b>

### 545 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$2,997,850</b>	<b>-\$2,832,216</b>	<b>-\$2,654,738</b>	<b>-\$2,654,738</b>
<b>TOTAL</b>	<b>-\$2,997,850</b>	<b>-\$2,832,216</b>	<b>-\$2,654,738</b>	<b>-\$2,654,738</b>

## Fund 550 - Wastewater Capacity Fee

### 550 Wastewater Capacity

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$235,879	\$676,991	18,500	\$2,464,173
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$157,984	\$250,403	149,049	\$100,228
<b>REVENUES TOTAL</b>	<b>\$393,862</b>	<b>\$927,394</b>	<b>167,549</b>	<b>\$2,564,401</b>
<b>Expense</b>				
CAPITAL OUTLAY	—	—	—	\$202,179
INTRA-FUND TRANSFERS OUT	\$39,180	—	—	\$1,790,880
<b>EXPENSE TOTAL</b>	<b>\$39,180</b>	<b>—</b>	<b>—</b>	<b>\$1,993,059</b>
<b>Change in Net Position</b>	<b>\$354,682</b>	<b>\$927,394</b>	<b>167,549</b>	<b>\$571,342</b>

### 550 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	<b>\$0</b>	<b>\$470,423</b>	<b>\$470,423</b>	<b>\$470,423</b>
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>\$6,197,773</b>	<b>\$6,654,744</b>	<b>\$6,620,114</b>	<b>\$7,191,456</b>
<b>TOTAL</b>	<b>\$6,197,773</b>	<b>\$7,125,167</b>	<b>\$7,090,537</b>	<b>\$7,661,879</b>

## 570 - Wastewater Capital Reserve

### 570 Wastewater Capital Reserve

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$11,381	\$23,420	20,400	\$13,530
INTRA-FUND TRANSFERS IN	\$75,000	\$75,000	75,000	\$75,000
<b>REVENUES TOTAL</b>	<b>\$86,381</b>	<b>\$98,420</b>	<b>95,400</b>	<b>\$88,530</b>
<b>Expense</b>				
INTRA-FUND TRANSFERS OUT	–	\$131,837	103,100	\$421,456
<b>EXPENSE TOTAL</b>	<b>–</b>	<b>\$131,837</b>	<b>103,100</b>	<b>\$421,456</b>
<b>Change in Net Position</b>	<b>\$86,381</b>	<b>-\$33,417</b>	<b>-7,700</b>	<b>-\$332,926</b>

### 570 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F01 FUND BALANCE - NONSPENDABLE</b>	\$546,284	\$513,667	\$513,667	\$513,667
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$4,056	\$3,256	-\$4,444	-\$337,370
<b>TOTAL</b>	<b>\$550,339</b>	<b>\$516,923</b>	<b>\$509,223</b>	<b>\$176,297</b>



# Recycled Water Enterprise Funds

## Fund 580 - Recycled Water Operations

### 580 Recycled Water Operations

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$226,361	\$1,586,059	450,000	\$450,000
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$12,392	\$4,315	—	\$0
<b>REVENUES TOTAL</b>	<b>\$238,753</b>	<b>\$1,590,374</b>	<b>450,000</b>	<b>\$450,000</b>
<b>Expense</b>				
SALARIES	\$217	\$298,746	226,196	\$262,274
BENEFITS	\$5,980	\$265,702	95,901	\$101,179
RETIREMENT (CalPERS)	\$1,246	\$33,224	33,102	\$44,221
RETIREE MEDICAL (OPEB)	\$6,860	\$11,673	2,250	\$22,206
SUPPLIES AND SERVICES	\$160,850	\$93,704	258,640	\$143,500
INTERNAL SERVICE FEES	\$27,358	\$63,571	59,810	\$48,707
DEBT SERVICE	\$130,911	\$211,757	68,764	\$66,351
CAPITAL OUTLAY	—	—	77,756	\$0
MISCELLANEOUS	\$222,255	-\$3,175,298	—	\$0
TRANSFERS OUT - CAPITAL PROJECTS	\$278,482	—	—	\$0
TRANSFERS OUT - OTHER	\$52,980	\$193,310	304,358	\$466,730
INTRA-FUND TRANSFERS OUT	\$886,987	-\$55,624	—	\$120,000
<b>EXPENSE TOTAL</b>	<b>\$1,774,124</b>	<b>-\$2,059,235</b>	<b>1,126,776</b>	<b>\$1,275,168</b>
<b>Change in Net Position</b>	<b>-\$1,535,372</b>	<b>\$3,649,609</b>	<b>-676,776</b>	<b>-\$825,168</b>

### 580 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$6,516,654</b>	<b>-\$8,586,890</b>	<b>-\$9,266,938</b>	<b>-\$10,092,106</b>
<b>F06 RETAINED EARNINGS</b>	<b>\$0</b>	<b>\$1,383,400</b>	<b>\$1,383,400</b>	<b>\$1,383,400</b>
<b>F07 FUND EQUITY - OTHER</b>	<b>\$4,297,976</b>	<b>\$8,634,421</b>	<b>\$8,634,421</b>	<b>\$8,634,421</b>
<b>TOTAL</b>	<b>-\$2,218,678</b>	<b>\$1,430,931</b>	<b>\$750,883</b>	<b>-\$74,285</b>

# 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.

651 Building Maintenance

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$666,501	\$990,001	1,200,000	\$979,999
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$7,194	\$17,834	17,200	\$25,621
TRANSFERS IN - OTHER	—	\$287	—	\$0
<b>REVENUES TOTAL</b>	<b>\$673,695</b>	<b>\$1,008,122</b>	<b>1,217,200</b>	<b>\$1,005,620</b>
<b>Expense</b>				
SALARIES	\$46,127	\$126,004	126,931	\$157,570
BENEFITS	-\$17,045	\$66,849	34,144	\$25,993
RETIREMENT (CalPERS)	\$10,997	\$15,538	17,300	\$18,082
RETIREE MEDICAL (OPEB)	\$12,181	\$23,376	7,820	\$10,248
SUPPLIES AND SERVICES	\$324,896	\$415,364	593,588	\$732,577
UTILITIES	\$133,688	\$187,408	201,000	\$191,700
CAPITAL OUTLAY	\$14,766	\$20,315	—	\$0
MISCELLANEOUS	-\$14,479	—	—	—
TRANSFERS OUT - CAPITAL PROJECTS	—	—	54,524	\$139,149
<b>EXPENSE TOTAL</b>	<b>\$511,130</b>	<b>\$854,854</b>	<b>1,035,307</b>	<b>\$1,275,319</b>
<b>Change in Net Position</b>	<b>\$162,565</b>	<b>\$153,268</b>	<b>181,893</b>	<b>-\$269,699</b>

651 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$321,430	\$474,698	\$656,591	\$386,892
<b>TOTAL</b>	<b>\$321,430</b>	<b>\$474,698</b>	<b>\$656,591</b>	<b>\$386,892</b>

## Fund 652 - Fleet Maintenance

652 Fleet Maintenance

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$672,600	\$1,045,000	1,149,998	\$1,371,001
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$11,008	\$14,006	10,000	\$12,056
MISCELLANEOUS	\$43,857	\$59,439	55,000	\$35,000
<b>REVENUES TOTAL</b>	<b>\$727,465</b>	<b>\$1,118,445</b>	<b>1,214,998</b>	<b>\$1,418,057</b>
<b>Expense</b>				
SALARIES	\$105,362	\$131,007	149,099	\$157,004
BENEFITS	\$48,326	\$61,006	62,181	\$64,386
RETIREMENT (CalPERS)	\$26,353	\$23,790	38,488	\$46,646
RETIREE MEDICAL (OPEB)	\$12,181	\$23,376	7,820	\$11,530
SUPPLIES AND SERVICES	\$289,626	\$328,951	391,312	\$408,777
DEBT SERVICE	\$235,607	\$641,041	509,000	\$569,000
UTILITIES	\$523	\$503	600	\$600
CAPITAL OUTLAY	\$288,598	\$207,430	98,200	\$74,000
MISCELLANEOUS	\$32,729	-\$2,433	—	\$0
<b>EXPENSE TOTAL</b>	<b>\$1,039,303</b>	<b>\$1,414,671</b>	<b>1,256,700</b>	<b>\$1,331,943</b>
<b>Change in Net Position</b>	<b>-\$311,838</b>	<b>-\$296,226</b>	<b>-41,702</b>	<b>\$86,114</b>

652 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$77,781</b>	<b>\$65,256</b>	<b>\$23,554</b>	<b>\$109,668</b>
<b>F06 RETAINED EARNINGS</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>
<b>F07 FUND EQUITY - OTHER</b>	<b>\$625,784</b>	<b>\$413,710</b>	<b>\$413,710</b>	<b>\$413,710</b>
<b>TOTAL</b>	<b>\$673,003</b>	<b>\$603,966</b>	<b>\$562,264</b>	<b>\$648,378</b>

## Fund 653 - Information Technology

### 653 Information Technology

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$915,799	\$1,118,499	1,560,999	\$1,110,001
INVESTMENT EARNINGS (INTEREST AND RENTS)	\$3,379	\$5,300	12,000	\$24,268
MISCELLANEOUS	—	\$1,000	—	\$0
<b>REVENUES TOTAL</b>	<b>\$919,178</b>	<b>\$1,124,799</b>	<b>1,572,999</b>	<b>\$1,134,269</b>
<b>Expense</b>				
SALARIES	\$8,986	\$62,319	69,805	\$63,531
BENEFITS	\$684	\$53,075	13,500	\$6,998
RETIREMENT (CalPERS)	\$3,607	\$10,075	14,718	\$15,904
RETIREE MEDICAL (OPEB)	-\$1,436	\$15,596	2,249	\$2,990
SUPPLIES AND SERVICES	\$673,369	\$913,492	1,267,637	\$1,253,543
DEBT SERVICE	\$137,646	\$108,697	—	\$0
UTILITIES	\$4,768	\$206	11,136	\$300
MISCELLANEOUS	-\$11,836	\$14,719	—	—
<b>EXPENSE TOTAL</b>	<b>\$815,788</b>	<b>\$1,178,181</b>	<b>1,379,045</b>	<b>\$1,343,266</b>
<b>Change in Net Position</b>	<b>\$103,389</b>	<b>-\$53,382</b>	<b>193,954</b>	<b>-\$208,997</b>

### 653 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$349,663	\$299,165	\$493,119	\$284,123
<b>F07 FUND EQUITY - OTHER</b>	\$0	-\$2,883	-\$2,883	-\$2,883
<b>TOTAL</b>	<b>\$349,663</b>	<b>\$296,282</b>	<b>\$490,236</b>	<b>\$281,240</b>

## Fund 654 - Legal Services

### 654 Legal Services

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
CHARGES FOR SERVICES	\$182,942	\$608,606	400,010	\$370,002
INVESTMENT EARNINGS (INTEREST AND RENTS)	—	\$3,008	3,200	\$0
<b>REVENUES TOTAL</b>	<b>\$182,942</b>	<b>\$611,614</b>	<b>403,210</b>	<b>\$370,002</b>
<b>Expense</b>				
SUPPLIES AND SERVICES	\$289,993	\$332,189	570,031	\$170,000
<b>EXPENSE TOTAL</b>	<b>\$289,993</b>	<b>\$332,189</b>	<b>570,031</b>	<b>\$170,000</b>
<b>Change in Net Position</b>	<b>-\$107,051</b>	<b>\$279,425</b>	<b>-166,821</b>	<b>\$200,002</b>

### 654 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	<b>-\$308,268</b>	<b>-\$28,843</b>	<b>-\$195,664</b>	<b>\$4,338</b>
<b>TOTAL</b>	<b>-\$308,268</b>	<b>-\$28,843</b>	<b>-\$195,664</b>	<b>\$4,338</b>

## Fund 655 - Parks Renovation and Replacement

### 655 Parks R&R

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	–	–	\$75,576
TRANSFERS IN - OTHER	–	\$2,737,000	250,000	\$0
<b>REVENUES TOTAL</b>	–	<b>\$2,737,000</b>	<b>250,000</b>	<b>\$75,576</b>
<b>Expense</b>				
TRANSFERS OUT - CAPITAL PROJECTS	–	\$173,062	7,513	\$1,073,730
<b>EXPENSE TOTAL</b>	–	<b>\$173,062</b>	<b>7,513</b>	<b>\$1,073,730</b>
<b>Change in Net Position</b>	\$0	\$2,563,938	242,487	-\$998,154

### 655 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	\$0	\$4,696,538	\$4,696,538	\$4,696,538
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$0	-\$2,132,600	-\$1,890,113	-\$2,888,267
<b>TOTAL</b>	<b>\$0</b>	<b>\$2,563,938</b>	<b>\$2,806,425</b>	<b>\$1,808,271</b>

## Fund 656 - Streets Renovation and Replacement

### 656 Streets R&R

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	–	–	\$44,312
TRANSFERS IN - OTHER	–	\$1,500,000	–	\$0
<b>REVENUES TOTAL</b>	–	<b>\$1,500,000</b>	–	<b>\$44,312</b>
<b>Change in Net Position</b>	\$0	\$1,500,000	0	\$44,312

### 656 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$0	\$1,500,000	\$1,502,000	\$1,546,312
<b>TOTAL</b>	<b>\$0</b>	<b>\$1,500,000</b>	<b>\$1,502,000</b>	<b>\$1,546,312</b>

## Fund 657 - Civic Facilities Renovation and Replacement

### 657 Civic Facilities R&R

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	–	–	\$12,780
TRANSFERS IN - OTHER	–	\$500,000	–	\$0
<b>REVENUES TOTAL</b>	–	<b>\$500,000</b>	–	<b>\$12,780</b>
<b>Expense</b>				
TRANSFERS OUT - CAPITAL PROJECTS	–	\$67,400	–	\$15,000
<b>EXPENSE TOTAL</b>	–	<b>\$67,400</b>	–	<b>\$15,000</b>
<b>Change in Net Position</b>	\$0	\$432,600	0	-\$2,220

### 657 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$0	\$432,600	\$433,600	\$431,380
<b>TOTAL</b>	<b>\$0</b>	<b>\$432,600</b>	<b>\$433,600</b>	<b>\$431,380</b>

## Fund 658 - Public Safety Renovation and Replacement

### 658 Public Safety R&R

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	–	–	\$5,908
TRANSFERS IN - OTHER	–	\$200,000	–	\$0
<b>REVENUES TOTAL</b>	–	<b>\$200,000</b>	–	<b>\$5,908</b>
<b>Expense</b>				
TRANSFERS OUT - CAPITAL PROJECTS	–	–	5,454	\$42,555
<b>EXPENSE TOTAL</b>	–	–	<b>5,454</b>	<b>\$42,555</b>
<b>Change in Net Position</b>	\$0	\$200,000	-5,454	-\$36,647

### 658 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$0	\$200,000	\$195,546	\$158,899
<b>TOTAL</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$195,546</b>	<b>\$158,899</b>



## Fund 659 - Pension Stabilization

### 659 Pension Stabilization

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
INVESTMENT EARNINGS (INTEREST AND RENTS)	–	–	–	\$2,954
TRANSFERS IN - OTHER	–	\$100,000	–	\$0
<b>REVENUES TOTAL</b>	–	<b>\$100,000</b>	–	<b>\$2,954</b>
<b>Change in Net Position</b>	\$0	\$100,000	0	\$2,954

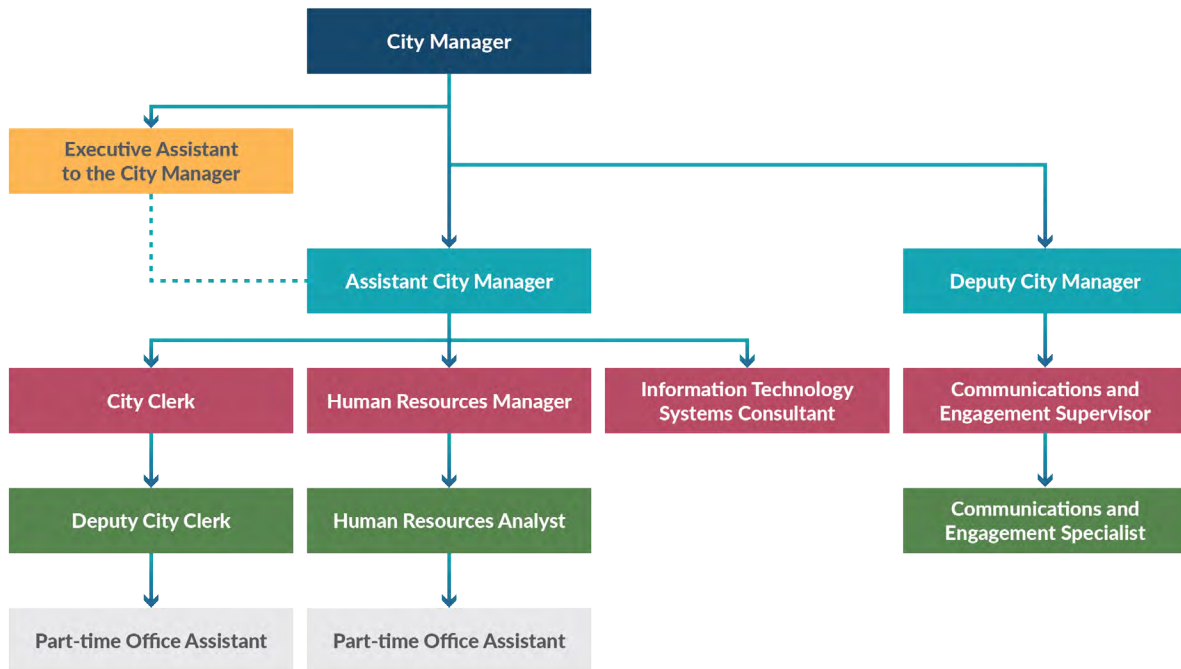
### 659 Fund Balance

	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Estimated Actual	FY 2025-26 Budget
<b>F02 FUND BALANCE - RESTRICTED</b>	\$0	\$100,000	\$100,000	\$100,000
<b>F05 FUND BALANCE - UNASSIGNED</b>	\$0	\$0	\$500	\$3,454
<b>TOTAL</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,500</b>	<b>\$103,454</b>

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

## Budget by Function

Administration Budget by Function

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
CITY COUNCIL	\$199,138	\$268,818	263,880	\$297,755
CITY MANAGER	\$947,127	\$796,218	787,445	\$708,528
CITY CLERK	\$536,846	\$445,106	621,566	\$578,828
CITY ATTORNEY	\$501,655	\$753,644	457,000	\$462,500
HUMAN RESOURCES	\$518,301	\$524,967	789,777	\$689,811
RISK MANAGEMENT	\$861,662	\$1,102,662	1,494,057	\$1,744,331
COMMUNICATIONS	\$327,046	\$352,765	471,390	\$632,120
ECONOMIC DEVELOPMENT	\$50,000	\$50,000	60,000	\$50,000
<b>EXPENDITURES TOTAL</b>	<b>\$3,941,775</b>	<b>\$4,294,181</b>	<b>4,945,115</b>	<b>\$5,163,873</b>
<b>Revenues</b>				
CITY CLERK	\$3,956	\$200	8,300	\$0
CITY ATTORNEY	\$351,179	\$229,261	261,000	\$70,000
HUMAN RESOURCES	\$130,597	\$187,589	971,864	\$980,655
RISK MANAGEMENT	\$342,665	\$468,132	762,973	\$743,707
<b>REVENUES TOTAL</b>	<b>\$828,397</b>	<b>\$885,183</b>	<b>2,004,137</b>	<b>\$1,794,362</b>

## Authorized Personnel

Staffing by Function	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26
<b>Administration</b>			
City Council	5.00	5.00	5.00
City Manager	3.40	2.40	2.15
City Clerk	2.00	2.00	2.00
Communications	1.00	1.00	2.35
Human Resources	2.20	2.20	2.25
<b>Administration Total</b>	<b>13.60</b>	<b>12.60</b>	<b>13.75</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

100-10-110 City Council Budget Detail

Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
41110 - WAGES - FULL TIME	\$18,950	\$18,856	34,726	\$55,860
41150 - WAGES - MISCELLANEOUS	—	—	—	\$14,200
41160 - ALLOWANCES	\$34,680	\$43,980	31,000	\$29,400
41210 - HEALTH INSURANCE	\$68,849	\$68,576	92,216	\$80,462
41260 - SOCIAL SECURITY & MEDICARE	\$759	\$1,152	1,070	\$1,237
41270 - WORKER COMP INSURANCE	\$997	\$813	1,910	\$735
41290 - BENEFITS - OTHER	\$4,080	\$7,144	4,813	\$4,756
41250 - PERS RETIREMENT	\$486	\$439	727	\$994
42150 - INFO TECH SUPPORT SERVICES	\$175	—	—	\$0
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$7,075	\$16,571	10,125	\$9,940
42430 - CONFERENCES - TRAINING	\$2,732	\$1,731	6,500	\$18,000
43110 - OFFICE SUPPLIES	\$377	\$791	1,000	\$1,020
43115 - OPERATING SUPPLIES	\$1,634	\$12,070	6,000	\$2,200
42485 - ISF - INFO TECH	\$49,772	\$60,788	47,303	\$58,864
42487 - ISF - LEGAL SERVICES	\$8,573	\$35,906	26,490	\$20,087
<b>EXPENDITURES TOTAL</b>	<b>\$199,138</b>	<b>\$268,818</b>	<b>263,880</b>	<b>\$297,755</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
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 2024-25 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.
- Initiated organizational assessments in the City Manager's Office, creating a Communications Division.
- Updated Audio/Communications equipment in city facilities, improving reliability and efficiencies.
- Negotiated the amendment to Watson Ranch/Town Center Development Agreement.
- Represented American Canyon at League of California Cities programs to promote community success.

## FY 2025-26 Goals

- 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.
- Initiated organizational assessments in the City Manager's Office, creating a Communications Division.
- Updated Audio/Communications equipment in city facilities, improving reliability and efficiencies.
- Negotiated the amendment to Watson Ranch/Town Center Development Agreement.
- Represented American Canyon at League of California Cities programs to promote community success.

100-10-120 City Manager Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$552,422	\$480,403	447,320	\$427,684
41140 - WAGES - OVERTIME	\$691	\$295	—	\$0
41160 - ALLOWANCES	\$11,760	\$9,690	7,500	\$7,056
41210 - HEALTH INSURANCE	\$49,724	\$17,563	11,770	\$0
41230 - HEALTH-IN-LIEU	\$5,700	\$10,106	8,545	\$7,262
41240 - CAFETERIA PLAN SECTION 125	\$13,976	\$11,724	9,684	\$10,542
41260 - SOCIAL SECURITY & MEDICARE	\$8,460	\$7,430	6,745	\$6,448
41270 - WORKER COMP INSURANCE	\$10,664	\$7,434	11,845	\$3,367
41290 - BENEFITS - OTHER	\$33,796	\$30,991	29,596	\$27,941
41250 - PERS RETIREMENT	\$116,694	\$84,175	105,930	\$109,494
42150 - INFO TECH SUPPORT SERVICES	\$557	\$32	—	\$0
42160 - PROFESSIONAL SERVICES	\$47,918	\$16,045	40,839	\$20,000
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$180	\$84	0	\$0
42310 - GENERAL REPAIRS & MAINT	\$1,326	\$2,206	3,500	\$3,200
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$18,333	\$23,583	25,149	\$27,140
42430 - CONFERENCES - TRAINING	\$8,887	\$16,678	4,870	\$11,060
43110 - OFFICE SUPPLIES	\$3,149	\$2,143	2,000	\$5,600
43115 - OPERATING SUPPLIES	\$16,215	\$7,153	10,500	\$7,870
42485 - ISF - INFO TECH	\$39,817	\$51,250	47,303	\$25,227
42487 - ISF - LEGAL SERVICES	\$6,858	\$17,235	14,349	\$8,637
<b>EXPENDITURES TOTAL</b>	<b>\$947,127</b>	<b>\$796,218</b>	<b>787,445</b>	<b>\$708,528</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget 2023-24	FY	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
City Manager	1.00		1.00	1.00
Assistant City Manager	0.55		0.55	0.30
Executive Assistant to City Manager	0.85		0.85	0.85
Management Fellow	1.00		-	-
<b>Total Full Time Equivalents</b>	<b>3.40</b>		<b>2.40</b>	<b>2.15</b>

# City Clerk

The Office of the City Clerk is a vital service department within the municipal organization. It supports the City Council, all city departments, and the public by providing access to official records, managing the legislative process, and safeguarding the integrity of public information. The City Clerk also acts as the official custodian of records and serves as a key liaison between the public and the City Council, helping to promote transparency, civic engagement, and trust in local government.

The City Clerk serves as the local official responsible for administering elections, overseeing local legislative processes, and ensuring compliance with key laws including the California Public Records Act, the Political Reform Act, and the Ralph M. Brown Act (open meeting laws). Before and after City Council actions, the City Clerk ensures all proceedings comply with federal, state, and local statutes, and that official actions are accurately documented, executed, and archived.

The duties of the City Clerk are established by statutes of the State of California and further detailed in the Government Code and Elections Code, which prescribe specific procedures and responsibilities required of the position.

## FY 2024-2025 Highlights

- **Completed a Comprehensive Update to the Governance Protocol Handbook:** Modernized and reformatted the document to clarify procedures and expectations for Council operations, ensuring alignment with current best practices and City goals.
- **Administered the 2024 General Municipal Election:** Successfully oversaw all aspects of the election process and implemented an improved onboarding workflow for incoming councilmembers—streamlining paperwork, increasing transparency, and enhancing ease of access.
- **Strengthened City Commission Recruitment and Appointment:** Led a successful recruitment campaign, organized public interviews, and placed qualified applicants across three advisory commissions, fostering diverse community representation and engagement.
- **Expanded Use of Laserfiche for Records Management:** Advanced citywide implementation of Laserfiche to improve digital records retention, including a broader range of documents now available to the public via the self-service portal.
- **Began a Major Review and Purge of Offsite Records:** Reviewed physical records stored offsite and coordinated the secure destruction of documents exceeding retention periods, in compliance with the City's Records Retention Schedule.
- **Enhanced Operational Efficiencies:** Continued evaluation and improvement of internal workflows, document processing systems, and customer service protocols to ensure responsive, accurate, and high-quality support for the public and city departments.

## FY 2025-2026 Goals

- **Update the Citywide Records Retention Schedule:** Conduct a comprehensive review and revision to ensure alignment with current legal standards, operational needs, and best practices across all departments.
- **Continue Strategic Records Purge Efforts:** Collaborate with departments and offsite vendors to identify and securely dispose of outdated records, in accordance with the revised retention schedule.
- **Expand Citywide Use of Laserfiche:** Broaden Laserfiche adoption across departments, deliver staff training, and increase the types and volume of documents available through the public portal.
- **Enhance Operational Efficiencies:** Further refine workflows, digital tools, and service protocols to improve responsiveness, streamline tasks, and support long-term sustainability within the City Clerk's Office.



100-10-130 City Clerk Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$248,891	\$252,222	274,905	\$274,433
41120 - WAGES - PART TIME	\$11,242	\$496	21,950	\$23,497
41140 - WAGES - OVERTIME	\$3,928	\$1,716	—	\$4,500
41210 - HEALTH INSURANCE	\$43,987	\$44,760	53,113	\$56,313
41240 - CAFETERIA PLAN SECTION 125	\$8,793	\$9,162	9,460	\$9,321
41260 - SOCIAL SECURITY & MEDICARE	\$3,952	\$3,823	4,515	\$4,457
41270 - WORKER COMP INSURANCE	\$952	\$922	1,495	\$665
41290 - BENEFITS - OTHER	\$5,014	\$5,324	5,753	\$5,795
41250 - PERS RETIREMENT	\$55,481	\$48,256	78,794	\$84,757
42150 - INFO TECH SUPPORT SERVICES	\$21,423	\$11,608	19,000	\$19,000
42160 - PROFESSIONAL SERVICES	\$80,251	\$943	80,000	\$8,000
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$14,232	\$14,793	12,300	\$12,500
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$11	—	—	\$300
42310 - GENERAL REPAIRS & MAINT	\$3,195	\$3,790	3,100	\$2,500
42415 - ADVERTISING	\$1,998	\$295	6,000	\$1,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,428	\$865	900	\$1,000
42430 - CONFERENCES - TRAINING	\$7,310	\$5,203	13,800	\$9,700
43110 - OFFICE SUPPLIES	\$1,082	\$692	700	\$1,000
43115 - OPERATING SUPPLIES	\$338	\$1,558	8,030	\$1,600
42485 - ISF - INFO TECH	\$19,909	\$24,315	18,921	\$50,455
42487 - ISF - LEGAL SERVICES	\$3,429	\$14,362	8,830	\$8,035
<b>EXPENDITURES TOTAL</b>	<b>\$536,846</b>	<b>\$445,106</b>	<b>621,566</b>	<b>\$578,828</b>
<b>Revenues</b>				
36390 - MISC REVENUES - OTHER	\$3,956	\$200	8,300	\$0
<b>REVENUES TOTAL</b>	<b>\$3,956</b>	<b>\$200</b>	<b>8,300</b>	<b>\$0</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
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.

100-10-140 City Attorney Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
42112 - LEGAL SERVICES - PW	\$22,738	\$2,628	25,000	\$20,000
42113 - LEGAL SERVICES - COMM DEV	\$105,380	\$131,610	171,000	\$372,500
42115 - LEGAL SERVICES - WATER	\$333,983	\$201,386	260,000	\$60,000
42116 - LEGAL SERVICES - WTR RECL FAC	\$481	—	1,000	\$0
42117 - LEGAL SERVICES - MEASURE A	—	—	—	\$10,000
42118 - LEGAL SERVICES - RECYCLED WATER	\$39,073	\$5,516	—	\$0
48140 - TRANSFER TO OTHER FUNDS	—	\$412,503	—	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$501,655</b>	<b>\$753,644</b>	<b>457,000</b>	<b>\$462,500</b>
<b>Revenues</b>				
37220 - TRANSFER IN FROM WATER OPS	\$319,586	\$215,783	260,000	\$60,000
37240 - TRANSFER IN FROM WASTEWATER OP	\$481	\$0	1,000	\$0
37270 - TRANSFER IN FROM MEASURE A	—	—	—	\$10,000
37280 - TRANSFER IN FROM PARKS IMPACT	\$31,111	\$13,478	—	—
<b>REVENUES TOTAL</b>	<b>\$351,179</b>	<b>\$229,261</b>	<b>261,000</b>	<b>\$70,000</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 2024-2025 Highlights

- Recruited and hired 12 Regular Full-Time employees and 28 Temporary Part-Time employees; and wished 6 Regular Full-Time employees and 13 Temporary Part-Time employees good luck in retirement or next opportunity.
- Successfully concluded recruitment for Assistant Director of Public Works – Utilities and Environmental Services.
- Assisted in the transition and onboarding of new Assistant City Manager and Finance Director.
- Implemented 7 job classification changes resulting from organizational assessments of the Administration, Public Works and Finance departments, and in coordination with the American Canyon Fire Protection District.
- Relocated Human Resources Division offices to First Floor of City Hall with dedicated conference room and staff training annex.
- Began building new Human Resources Division team with the addition of a Human Resources Analyst and Office Assistant.
- Began utilizing NEOGOV performance evaluation and training software for all City staff.
- Developed and trained staff on the Workplace Violence Prevention Plan.
- Identified and began update process for the Safety and Risk Committee.
- Implemented TotalComp software to assist with compensation comparisons and studies.
- Developed and initiated recurring Supervisor 101 training to support supervisory and management staff with ongoing human resources challenges, and build subject-matter knowledge and proficiency.
- Reviewed and digitized all City personnel files to facilitate full electronic management.
- Presented the first presentation on Staff Vacancies, and Recruitment and Retention Efforts as required by AB 2561.
- Hosted the Napa Valley Regional Training Consortium cohort for “Foundations in Excellence” in February.
- Participated in the Napa Valley Regional Training Consortium cohort for “Supervisors Academy” (Fall 2024) and “Managers Academy” (Spring 2025).
- Attended CalPELRA, CalPERS and PARMA training conferences to enhance staff knowledge in both human resources and risk management.

## FY 2025-2026 Goals

- Review and establish Human Resources Division practices and procedures.
- Continue training and adoption activities for NEOGOV tools.
- Hold quarterly Supervisor 101 sessions to support and develop management skills.
- Fully implement updated Safety and Risk Committee.
- Support continued participation in Napa Valley Regional Consortium training programs provided through the Centre for Organization Excellence.
- Develop a multi-year strategy for systematic review and updating of Human Resources policies and job classifications.
- Attend training to ensure Human Resources and Risk Management competencies and compliance, including PSHRA, CalPERS, CalPERLRA, PARMA and NEOGOV courses, workshops and/or conferences.

100-10-150 Human Resources Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$228,280	\$224,698	300,546	\$345,759
41120 - WAGES - PART TIME	—	\$2,723	20,950	\$22,380
41140 - WAGES - OVERTIME	\$340	—	—	\$0
41160 - ALLOWANCES	—	\$920	960	\$1,176
41210 - HEALTH INSURANCE	\$30,052	\$38,730	50,892	\$64,328
41230 - HEALTH-IN-LIEU	\$5,700	\$1,663	1,000	\$1,397
41240 - CAFETERIA PLAN SECTION 125	\$8,793	\$6,873	8,988	\$10,587
41260 - SOCIAL SECURITY & MEDICARE	\$3,518	\$3,433	5,010	\$5,530
41270 - WORKER COMP INSURANCE	\$879	\$1,638	2,906	\$1,247
41290 - BENEFITS - OTHER	\$4,588	\$5,703	7,322	\$8,681
41250 - PERS RETIREMENT	\$52,272	\$48,748	68,309	\$78,369
42110 - LEGAL SERVICES	\$26,094	\$1,154	0	\$0
42150 - INFO TECH SUPPORT SERVICES	—	—	—	\$3,500
42160 - PROFESSIONAL SERVICES	\$58,913	\$93,193	153,346	\$71,000
42170 - RECRUITMENT & HIRING COSTS	\$37,815	\$20,620	59,400	\$21,000
42180 - TEMP AGENCY SERVICES	—	—	22,000	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	—	—	—	\$4,300
42310 - GENERAL REPAIRS & MAINT	—	—	—	\$1,100
42431 - TUITION REIMBURSEMENT	—	—	—	\$6,000
42415 - ADVERTISING	\$10,032	—	—	\$0
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,647	\$790	1,500	\$10,900
42430 - CONFERENCES - TRAINING	\$6,957	\$21,010	14,800	\$26,000
42490 - SERVICES - OTHER	\$2,450	\$1,776	2,850	\$3,000
43110 - OFFICE SUPPLIES	\$481	\$1,481	2,100	\$3,100
43115 - OPERATING SUPPLIES	\$17,528	\$13,714	24,600	\$20,500
42485 - ISF - INFO TECH	\$29,863	\$36,473	18,921	\$58,864
42487 - ISF - LEGAL SERVICES	\$3,429	\$15,799	14,128	\$9,039
43220 - UTIL-PHONESPGRSINTERNETCABLE	\$664	\$681	700	\$700
46130 - MAJOR EQUIPMENT	—	—	100,000	—
42495 - CONTRA-EXPENSE	-\$11,994	-\$16,853	-91,451	-\$88,646
<b>EXPENDITURES TOTAL</b>	<b>\$518,301</b>	<b>\$524,967</b>	<b>789,777</b>	<b>\$689,811</b>
<b>Revenues</b>				
33190 - GRANTS - OTHER	—	\$0	—	\$2,500
36390 - MISC REVENUES - OTHER	\$581	\$69	13,200	\$0
37210 - INTERFUND TRANSFER SUPPORT SVC	\$130,016	\$187,520	958,664	\$978,155
<b>REVENUES TOTAL</b>	<b>\$130,597</b>	<b>\$187,589</b>	<b>971,864</b>	<b>\$980,655</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Assistant City Manager	0.20	0.20	0.25
Human Resources Manager		1.00	1.00
Human Resources Analyst		1.00	1.00
Human Resources Officer	1.00	-	-
Human Resources Assistant	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>2.20</b>	<b>2.20</b>	<b>2.25</b>

# Risk Management

100-10-160 Risk Management Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
42160 - PROFESSIONAL SERVICES	–	–	–	\$23,000
42315 - REIMBURSABLE REPAIRS	–	\$959	227,000	\$90,000
42410 - INSURANCE	\$872,510	\$1,098,199	1,273,300	\$1,570,500
42425 - MEMBERSHIP DUES & SUBSCRIPTION	–	\$300	–	–
42430 - CONFERENCES - TRAINING	\$196	–	–	\$5,500
42455 - SETTLEMENT/CLAIMS PAID	\$449	\$30,701	25,000	\$25,000
43115 - OPERATING SUPPLIES	\$838	–	–	\$70,138
42495 - CONTRA-EXPENSE	-\$12,329	-\$27,496	-31,243	-\$39,807
<b>EXPENDITURES TOTAL</b>	<b>\$861,662</b>	<b>\$1,102,662</b>	<b>1,494,057</b>	<b>\$1,744,331</b>
<b>Revenues</b>				
33190 - GRANTS - OTHER	–	\$8,679	–	\$20,000
36390 - MISC REVENUES - OTHER	\$540	\$1,114	227,000	\$76,000
37210 - INTERFUND TRANSFER SUPPORT SVC	\$342,125	\$458,339	535,973	\$647,707
<b>REVENUES TOTAL</b>	<b>\$342,665</b>	<b>\$468,132</b>	<b>762,973</b>	<b>\$743,707</b>

# 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.

100-10-620 Economic Development Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$50,000	\$50,000	60,000	\$50,000
<b>EXPENDITURES TOTAL</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>60,000</b>	<b>\$50,000</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.

100-10-760 Communications Budget Detail

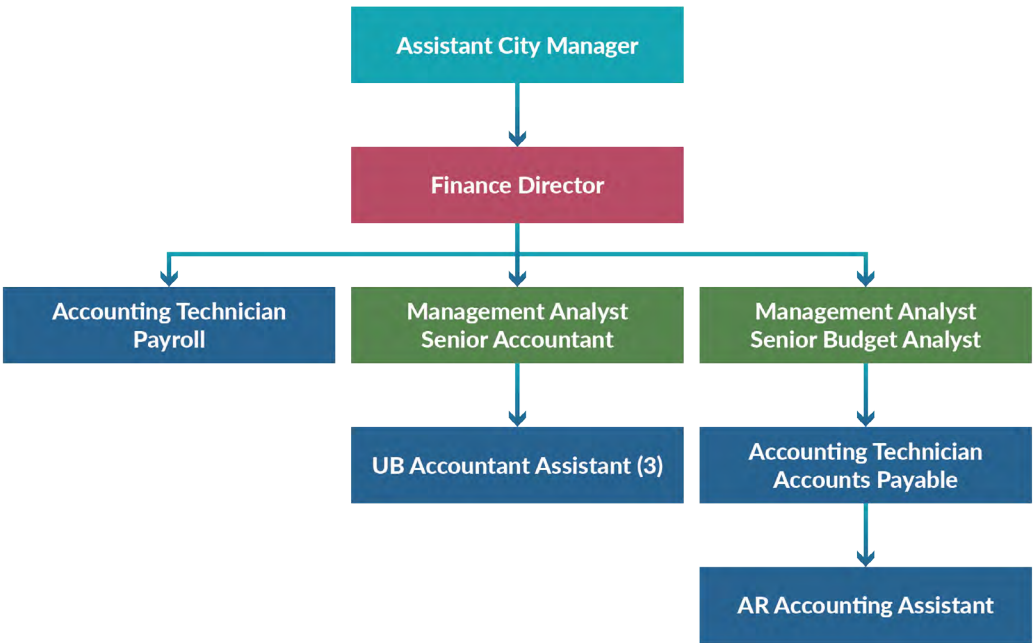
Expenditures	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
41110 - WAGES - FULL TIME	\$130,898	\$136,820	127,929	\$222,126
41120 - WAGES - PART TIME	\$14,384	\$2,909	—	\$0
41140 - WAGES - OVERTIME	—	—	—	\$2,000
41160 - ALLOWANCES	—	—	—	\$1,647
41210 - HEALTH INSURANCE	\$19,125	\$20,900	18,614	\$41,048
41240 - CAFETERIA PLAN SECTION 125	\$4,397	\$4,581	4,730	\$9,802
41260 - SOCIAL SECURITY & MEDICARE	\$2,168	\$2,093	2,214	\$3,387
41270 - WORKER COMP INSURANCE	\$2,697	\$464	733	\$996
41290 - BENEFITS - OTHER	\$2,976	\$2,963	2,828	\$2,242
41250 - PERS RETIREMENT	\$30,366	\$25,845	39,151	\$35,698
42150 - INFO TECH SUPPORT SERVICES	\$6,483	\$9,427	1,415	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$87,750	\$110,795	241,000	\$222,000
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$2,497	\$4,148	8,000	\$15,000
42415 - ADVERTISING	—	\$571	2,000	\$5,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$409	\$168	700	\$1,415
42430 - CONFERENCES - TRAINING	\$3,688	\$1,732	1,000	\$14,500
43115 - OPERATING SUPPLIES	\$4,557	\$7,444	5,000	\$27,000
42485 - ISF - INFO TECH	\$9,954	\$12,158	9,461	\$16,818
42487 - ISF - LEGAL SERVICES	\$2,572	\$7,181	4,415	\$9,441
43220 - UTIL-PHONESPGRSINTERNETCABLE	\$2,126	\$2,566	2,200	\$2,000
<b>EXPENDITURES TOTAL</b>	<b>\$327,046</b>	<b>\$352,765</b>	<b>471,390</b>	<b>\$632,120</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Deputy City Manager	-	-	0.35
Communications and Engagement Supervisor	-	-	1.00
Communications and Engagement Coordinator	-	-	1.00
Communications Manager	1.00	1.00	-
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>2.35</b>



# Finance

## Organization Chart



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 2024-25 Highlights

Submitted the FY 2024-25 Operating Budget for and received the Distinguished Budget Presentation Award from the Government Finance Officers Association  
Submitted FY 2023-24 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 2023-24 Annual Comprehensive Financial Report  
Issued second tranche of Community Facilities District bond funding for Green Island Rd  
Implemented Employee Self Service for electronic timesheet entry and documents (paystubs, W2, W4)

## FY 2025-26 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

## Budget by Function

Finance Budget by Function				
	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
FINANCE	\$1,187,376	\$1,280,760	1,261,165	\$1,335,620
UTILITY BILLING	\$664,605	\$647,236	718,934	\$625,818
<b>EXPENDITURES TOTAL</b>	<b>\$1,851,981</b>	<b>\$1,927,997</b>	<b>1,980,099</b>	<b>\$1,961,438</b>
<b>Revenues</b>				
FINANCE	\$297,585	\$461,848	429,056	\$467,977
UTILITY BILLING	\$664,606	\$647,238	755,550	\$625,900
<b>REVENUES TOTAL</b>	<b>\$962,191</b>	<b>\$1,109,086</b>	<b>1,184,606</b>	<b>\$1,093,877</b>

## Authorized Personnel

Staffing by Function	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26
<b>Finance</b>			
Finance	4.65	4.25	5.65
Utility Billing	3.40	3.80	3.60
<b>Finance Total</b>	<b>8.05</b>	<b>8.05</b>	<b>9.25</b>

# Finance

## 100-20-210 Finance Division Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$324,289	\$556,845	575,549	\$690,833
41120 - WAGES - PART TIME	\$3,606	\$13,010	9,885	\$0
41140 - WAGES - OVERTIME	\$9,220	\$2,202	3,000	\$2,000
41160 - ALLOWANCES	\$1,680	\$4,280	3,320	\$4,940
41210 - HEALTH INSURANCE	\$27,723	\$65,672	72,820	\$120,824
41230 - HEALTH-IN-LIEU	\$6,223	\$10,034	8,190	\$6,424
41240 - CAFETERIA PLAN SECTION 125	\$11,540	\$19,243	19,922	\$26,068
41260 - SOCIAL SECURITY & MEDICARE	\$5,161	\$8,788	9,277	\$10,561
41270 - WORKER COMP INSURANCE	\$3,860	\$4,769	7,712	\$3,139
41290 - BENEFITS - OTHER	\$5,464	\$10,032	10,370	\$13,182
41250 - PERS RETIREMENT	\$73,076	\$92,703	112,348	\$124,567
42150 - INFO TECH SUPPORT SERVICES	\$11,506	\$5,947	—	\$5,900
42160 - PROFESSIONAL SERVICES	\$191,464	\$202,694	167,050	\$117,350
42180 - TEMP AGENCY SERVICES	\$47,293	\$47,119	36,000	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$320,514	\$50,136	60,100	\$55,500
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$14,237	\$19,878	21,206	\$19,100
42310 - GENERAL REPAIRS & MAINT	\$4,273	\$3,335	5,500	\$4,800
42431 - TUITION REIMBURSEMENT	—	—	—	\$7,700
42415 - ADVERTISING	—	\$285	650	\$500
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,908	\$2,940	2,901	\$1,675
42430 - CONFERENCES - TRAINING	\$19,736	\$24,382	25,450	\$18,200
43110 - OFFICE SUPPLIES	\$9,272	\$9,164	10,250	\$9,000
43115 - OPERATING SUPPLIES	\$6,115	\$8,159	4,200	\$3,475
42485 - ISF - INFO TECH	\$84,612	\$103,340	85,145	\$84,091
42487 - ISF - LEGAL SERVICES	\$4,646	\$33,393	18,764	\$22,698
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$27,371	\$23,516	32,200	\$24,960
42495 - CONTRA-EXPENSE	-\$27,412	-\$41,106	-40,644	-\$41,867
<b>EXPENDITURES TOTAL</b>	<b>\$1,187,376</b>	<b>\$1,280,760</b>	<b>1,261,165</b>	<b>\$1,335,620</b>
<b>Revenues</b>				
36390 - MISC REVENUES - OTHER	\$3,729	\$4,450	3,000	\$6,000
37210 - INTERFUND TRANSFER SUPPORT SVC	\$293,856	\$457,398	426,056	\$461,977
<b>REVENUES TOTAL</b>	<b>\$297,585</b>	<b>\$461,848</b>	<b>429,056</b>	<b>\$467,977</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Assistant City Manager	0.05	0.05	0.20
Finance Director	0.85	0.85	0.85
Finance Manager	0.80	0.75	-
Management Analyst II - Accounting	1.00	0.80	0.85
Management Analyst II - Budget	-	-	0.75
Accounting Technician	0.75	0.75	1.80
Accounting Assistants	1.20	1.05	1.20
<b>Total Staff Full Time Equivalents</b>	<b>4.65</b>	<b>4.25</b>	<b>5.65</b>

# Utility Billing

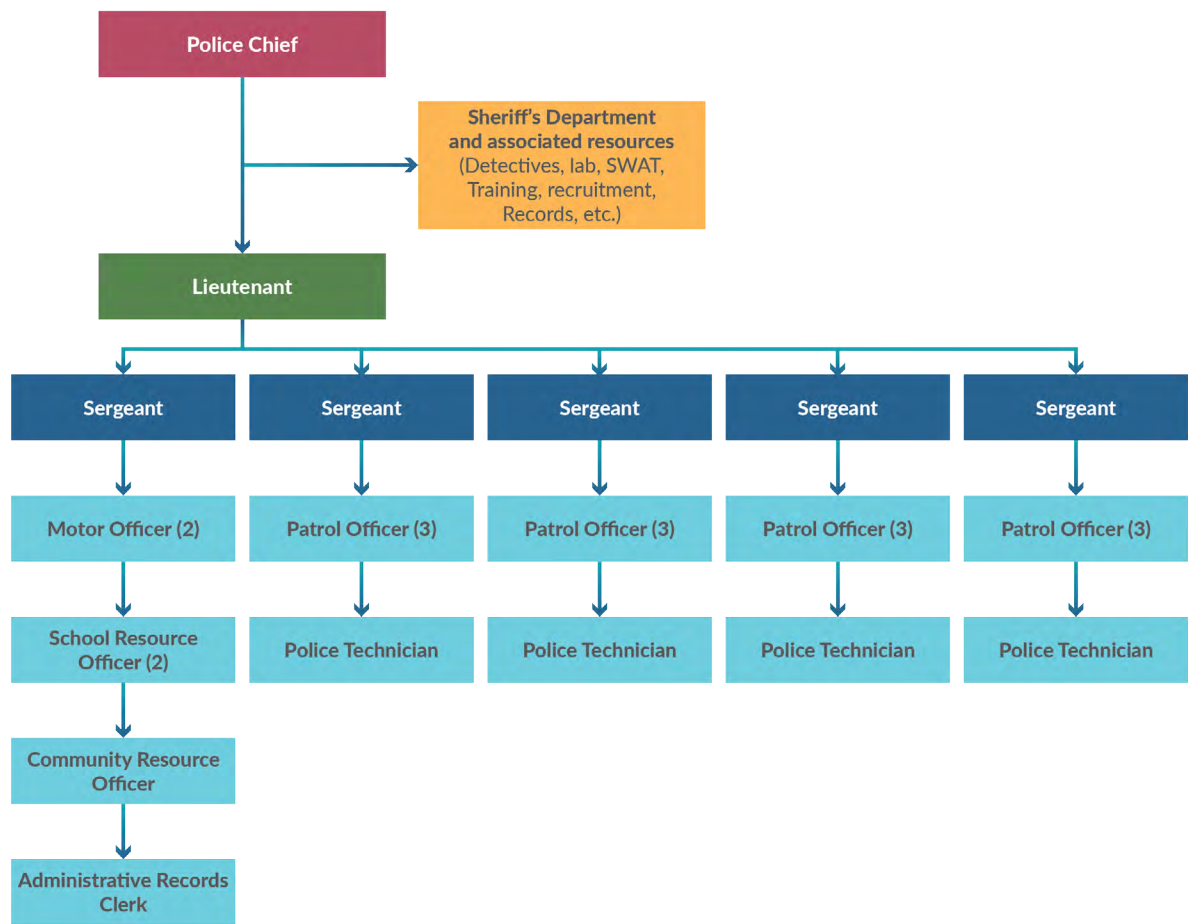
100-20-230 Utility Billing Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$279,488	\$280,904	332,323	\$290,919
41120 - WAGES - PART TIME	\$18,099	\$1,026	13,080	\$0
41140 - WAGES - OVERTIME	\$4,895	\$932	2,000	\$2,000
41160 - ALLOWANCES	\$240	\$710	720	\$941
41210 - HEALTH INSURANCE	\$59,288	\$44,747	40,875	\$56,562
41230 - HEALTH-IN-LIEU	\$808	\$7,469	7,410	\$6,145
41240 - CAFETERIA PLAN SECTION 125	\$15,742	\$14,636	16,496	\$14,797
41260 - SOCIAL SECURITY & MEDICARE	\$4,625	\$4,635	5,250	\$4,537
41270 - WORKER COMP INSURANCE	\$1,656	\$1,382	2,509	\$978
41290 - BENEFITS - OTHER	\$1,152	\$2,497	2,591	\$2,563
41250 - PERS RETIREMENT	\$42,922	\$38,064	46,532	\$39,049
42150 - INFO TECH SUPPORT SERVICES	\$18,376	\$2,924	32,750	\$33,600
42180 - TEMP AGENCY SERVICES	\$12,701	\$83,770	20,000	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$123,504	\$62,084	45,800	\$52,000
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$26,075	\$26,806	55,000	\$35,000
42310 - GENERAL REPAIRS & MAINT	\$1,374	\$687	2,000	\$2,400
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,086	\$1,068	750	\$550
42430 - CONFERENCES - TRAINING	\$7,850	\$3,448	11,000	\$8,200
43110 - OFFICE SUPPLIES	\$1,743	\$2,477	2,000	\$2,250
42485 - ISF - INFO TECH	\$34,840	\$42,552	63,071	\$58,864
42487 - ISF - LEGAL SERVICES	\$8,144	\$24,416	16,777	\$14,463
<b>EXPENDITURES TOTAL</b>	<b>\$664,605</b>	<b>\$647,236</b>	<b>718,934</b>	<b>\$625,818</b>
<b>Revenues</b>				
37210 - INTERFUND TRANSFER SUPPORT SVC	\$664,606	\$647,238	755,550	\$625,900
<b>REVENUES TOTAL</b>	<b>\$664,606</b>	<b>\$647,238</b>	<b>755,550</b>	<b>\$625,900</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Assistant City Manager	-	-	0.05
Finance Director	0.15	0.15	0.15
Finance Manager	0.20	0.25	-
Management Analyst II - Accounting	-	0.20	0.15
Management Analyst II - Budget	-	-	0.25
Accounting Technician	0.25	0.25	0.20
Accounting Assistants	2.80	2.95	2.80
<b>Total Staff Full Time Equivalents</b>	<b>3.40</b>	<b>3.80</b>	<b>3.60</b>

# Police

## Organization Chart



The Police Department is the local law enforcement service for the City of American Canyon. The Police Department members are first responders to all forms of emergencies and crisis. The department provides public safety by enforcing the Penal Code, Health and Safety Code, Vehicle Code, and local ordinances. American Canyon Police Department is comprised of 26 sworn peace officers, two non-sworn Police Technicians, and an Administrative Clerk that is a contract employee, from the Napa County Sheriff's Department. On June 30th, 2024, the contract with Napa County Sheriff expired and a new three-year contract was agreed upon, with an expiration date of June 30th, 2027.

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, five 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 2024-2025 Highlights

- Renewed and added (4) new positions to the contract with the Sheriff's Office.
- Expanded on the bicycle patrol program.
- Purchased (4) FLOCK cameras.
- Additional workspace provided to officers.
- Parking lot inside gate was improved.
- Provided critical incident training to the business community.

## FY 2025-2026 Goals

- Purchase (4) additional FLOCK cameras to be installed in city.
- Expand on safety and enforcement equipment for traffic enforcement.
- Add additional equipment and training for pursuit mitigation.
- Add an additional E-bike to bicycle patrol.
- Additional training for DARE officers.
- Continue to expand on community policing programs.

100-30-310 Police Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$134,162	\$27,220	122,576	\$141,197
41140 - WAGES - OVERTIME	\$8,702	\$1,323	6,000	\$8,500
41210 - HEALTH INSURANCE	\$18,714	\$1,234	11,459	\$12,372
41230 - HEALTH-IN-LIEU	—	—	5,300	\$5,586
41240 - CAFETERIA PLAN SECTION 125	\$7,171	\$1,019	7,715	\$8,293
41260 - SOCIAL SECURITY & MEDICARE	\$2,170	\$429	2,180	\$2,250
41270 - WORKER COMP INSURANCE	\$556	\$506	722	\$336
41250 - PERS RETIREMENT	\$24,662	\$12,438	15,900	\$12,559
42160 - PROFESSIONAL SERVICES	\$4,763	\$3,560	5,400	\$6,000
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$14,499	\$15,820	7,620	\$9,200
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$555	\$4,583	1,000	\$5,300
42310 - GENERAL REPAIRS & MAINT	\$19,498	\$21,387	31,300	\$26,600
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$54	\$35	—	—
42430 - CONFERENCES - TRAINING	\$3,322	\$412	13,200	\$16,500
42490 - SERVICES - OTHER	\$1,016	—	—	\$0

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
43110 - OFFICE SUPPLIES	\$8,812	\$7,890	7,150	\$12,000
43115 - OPERATING SUPPLIES	\$41,372	\$66,243	62,600	\$52,060
43120 - FUEL	\$137,190	\$128,423	126,000	\$122,000
42484 - ISF - FLEET	\$199,991	\$376,300	387,491	\$533,585
42485 - ISF - INFO TECH	—	—	—	\$25,227
42487 - ISF - LEGAL SERVICES	\$3,429	\$14,362	8,830	\$8,035
42210 - LAW ENFORCEMENT SERVICES	\$7,681,635	\$8,474,338	9,419,409	\$9,759,801
43210 - UTILITIES - GAS & ELEC	\$11,943	\$34,429	20,000	\$21,000
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$13,741	\$15,408	20,000	\$10,100
46130 - MAJOR EQUIPMENT	\$0	\$0	54,500	\$66,500
<b>EXPENDITURES TOTAL</b>	<b>\$8,337,956</b>	<b>\$9,207,359</b>	<b>10,336,352</b>	<b>\$10,865,001</b>
<b>Revenues</b>				
36410 - FINES AND FORFEITURES	\$131,063	\$25,395	46,300	\$76,000
36420 - TOWING FEES	\$10,671	\$6,000	15,500	\$11,400
36390 - MISC REVENUES - OTHER	\$158,716	\$163,058	184,529	\$193,595
37290 - TRANSFER IN FROM OTHER FUNDS	\$166,833	\$189,163	180,550	\$200,000
<b>REVENUES TOTAL</b>	<b>\$467,283</b>	<b>\$383,616</b>	<b>426,879</b>	<b>\$480,995</b>

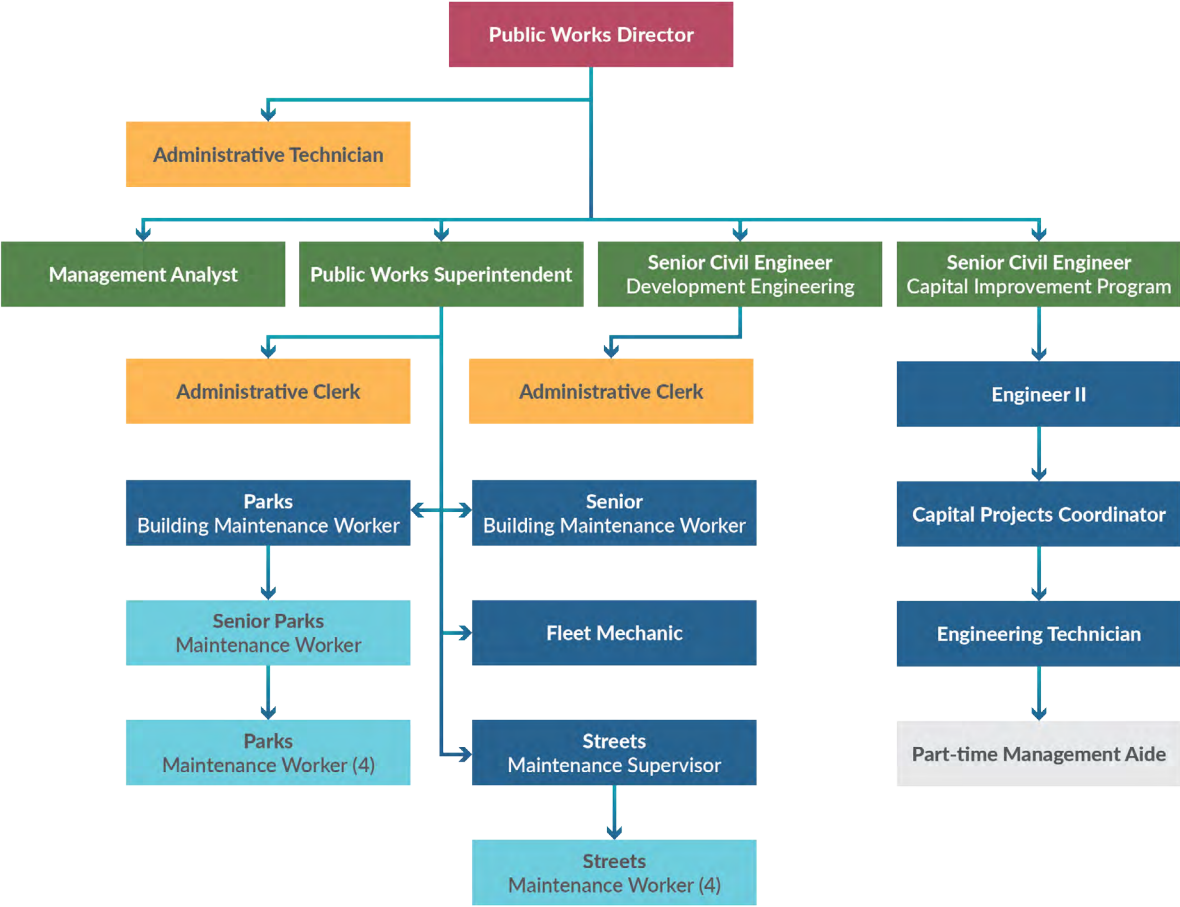
<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
<b>City Staff</b>			
Police Technician	2.00	2.00	2.00
<b>Total Staff Full Time Equivalents</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>
 <b>Sheriff's Contract Staff</b>			
Police Chief	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00
Sergeant	4.00	5.00	5.00
Deputy Sheriff	19.00	19.00	19.00
Police Records Technician	1.00	1.00	1.00
<b>Total Staff Full Time Equivalents</b>	<b>26.00</b>	<b>27.00</b>	<b>27.00</b>

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



# Public Works

## Organization Chart



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 is a vital component of the first responder system, working hand-in-hand with Fire and Police to be among the first on scene, providing crucial support. 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

## FY 2024-25 Highlights

### *CORPORATION YARD*

- Corporation Yard Relocation – Move completed, Site upgrades on-going

### *FACILITIES MAINTENANCE*

- Security And Alarm System Upgraded

### *PARK MAINTENANCE*

- Purchased and installed new picnic tables and benches in several parks
- Refreshed planter beds in several parks
- Installation of Bottle Filler Stations – Replacing drinking fountains in some parks

### *STREET AND STORM DRAIN OPERATIONS*

- Replaced street name signs
- Curb painting

## FY 2025-26 Goals

### *PARK MAINTENANCE*

- Continue purchasing and installing new picnic tables and benches in parks
- Continue refreshing planter beds in parks
- Tree trimming and maintenance in the LaVigne area
- Installation of Bottle Filler Stations – Replacing drinking fountains

### *STREET AND STORM DRAIN OPERATIONS*

- Radar and speed sign upgrades
- Curb painting – Refreshing curbs throughout

Public Works Budget by Function

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
PUBLIC WORKS ADMINISTRATION	\$519,155	\$616,792	1,049,028	\$998,057
SOLID WASTE	\$44,747	\$6,459	22,200	\$222,589
CITY ENGINEER	\$222,558	\$282,044	435,617	\$287,047
PARKS MAINTENANCE	—	—	1,736,012	\$1,752,464
STREETS & ROADS	\$726,738	\$727,002	954,347	\$807,017
CAPITAL PROJECTS ADMIN	\$894,114	\$886,074	982,917	\$1,136,085
STORM DRAIN/MEASURE A	\$384,808	\$350,110	499,998	\$723,828
<b>EXPENDITURES TOTAL</b>	<b>\$2,792,121</b>	<b>\$2,868,481</b>	<b>5,680,119</b>	<b>\$5,927,087</b>
<b>Revenues</b>				
PUBLIC WORKS ADMINISTRATION	\$379,224	\$464,873	808,600	\$905,130
SOLID WASTE	\$30,346	—	—	—
CITY ENGINEER	\$11,754	\$20,618	14,000	\$11,000
PARKS MAINTENANCE	—	—	8,000	\$0
STREETS & ROADS	\$311,222	\$346,124	400,000	\$500,000
CAPITAL PROJECTS ADMIN	\$61,552	-\$58,560	13,600	\$605,500
STORM DRAIN/MEASURE A	\$384,808	\$350,110	564,100	\$730,000
<b>REVENUES TOTAL</b>	<b>\$1,178,906</b>	<b>\$1,123,164</b>	<b>1,808,300</b>	<b>\$2,751,630</b>

## Authorized Personnel

Staffing by Function	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26
<b>Public Works</b>			
Public Works Administration	3.20	3.20	3.70
Capital Projects	4.00	5.15	5.15
Streets Maintenance	2.50	2.50	2.50
Storm Drainage	2.50	2.50	2.60
Parks Maintenance	4.30	4.30	4.30
Solid Waste	-	-	0.90
City Engineer	1.00	1.00	1.00
Water Treatment Plant*	5.90	6.10	5.20
Water Distribution*	6.50	6.50	6.50
Water-Non-Departmental*	1.05	1.10	1.60
Wastewater Treatment Plant*	5.20	5.40	5.95
Wastewater Collections*	4.50	4.50	5.50
Environmental Compliance*	2.10	2.10	1.30
Wastewater Non-Departmental*	1.05	1.10	1.35
Recycled Water*	2.30	2.50	2.40
<b>Public Works Total</b>	<b>46.10</b>	<b>47.95</b>	<b>49.95</b>

\*Enterprise Funds

# Administration

100-50-510 PW Administration Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$286,807	\$310,373	431,182	\$467,139
41120 - WAGES - PART TIME	\$19,531	\$23,809	37,608	\$33,575
41140 - WAGES - OVERTIME	\$1,083	\$2,209	2,800	\$0
41160 - ALLOWANCES	\$4,800	\$4,800	4,800	\$4,704
41210 - HEALTH INSURANCE	\$49,724	\$54,339	81,335	\$100,916
41240 - CAFETERIA PLAN SECTION 125	\$8,687	\$9,052	14,421	\$16,342
41260 - SOCIAL SECURITY & MEDICARE	\$4,646	\$5,079	7,348	\$7,566
41270 - WORKER COMP INSURANCE	\$6,415	\$4,202	13,388	\$9,304
41290 - BENEFITS - OTHER	\$4,423	\$4,538	5,184	\$5,224
41250 - PERS RETIREMENT	\$67,263	\$59,493	118,333	\$133,724
42150 - INFO TECH SUPPORT SERVICES	\$3,763	\$19,574	103,050	\$29,950
42160 - PROFESSIONAL SERVICES	\$13,694	\$40,706	71,500	\$98,500
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	—	\$155	6,400	\$2,800
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$299	\$1,280	6,000	\$500
42310 - GENERAL REPAIRS & MAINT	\$1,049	\$948	7,850	\$4,300
42415 - ADVERTISING	\$1,157	\$2,924	4,000	\$6,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$514	\$1,145	4,200	\$5,200
42430 - CONFERENCES - TRAINING	\$2,141	\$7,458	9,795	\$14,900
43110 - OFFICE SUPPLIES	\$1,047	\$2,238	3,500	\$3,500
43115 - OPERATING SUPPLIES	\$4,673	\$7,181	15,075	\$11,750
42485 - ISF - INFO TECH	\$29,863	\$36,473	94,606	\$58,864
42487 - ISF - LEGAL SERVICES	\$3,429	\$14,362	15,453	\$14,864
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$4,149	\$4,455	6,600	\$7,000
42495 - CONTRA-EXPENSE	—	—	-15,400	-\$38,565
<b>EXPENDITURES TOTAL</b>	<b>\$519,155</b>	<b>\$616,792</b>	<b>1,049,028</b>	<b>\$998,057</b>
<b>Revenues</b>				
37210 - INTERFUND TRANSFER SUPPORT SVC	\$379,224	\$464,873	808,600	\$905,130
<b>REVENUES TOTAL</b>	<b>\$379,224</b>	<b>\$464,873</b>	<b>808,600</b>	<b>\$905,130</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Public Works Director	1.00	1.00	1.00
Public Works Superintendent	0.30	0.30	0.30
Management Analyst	-	0.20	0.20
Administrative Technician	1.00	1.20	1.20
Administrative Clerk	0.50	0.50	1.00
<b>Total Full Time Equivalents</b>	<b>2.80</b>	<b>3.20</b>	<b>3.70</b>

# Capital Projects Administration

100-50-515 PW Capital Projects Admin Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$399,602	\$480,805	543,523	\$602,192
41120 - WAGES - PART TIME	\$55,828	\$54,881	70,301	\$67,515
41140 - WAGES - OVERTIME	\$114	\$3,136	2,500	\$0
41210 - HEALTH INSURANCE	\$76,252	\$108,449	125,046	\$144,649
41230 - HEALTH-IN-LIEU	\$3,325	—	—	\$0
41240 - CAFETERIA PLAN SECTION 125	\$14,827	\$16,808	18,491	\$19,872
41260 - SOCIAL SECURITY & MEDICARE	\$6,859	\$8,000	9,603	\$9,999
41270 - WORKER COMP INSURANCE	\$10,031	\$9,562	17,152	\$5,945
41290 - BENEFITS - OTHER	\$2,375	\$2,299	1,759	\$1,810
41250 - PERS RETIREMENT	\$80,675	\$74,944	104,448	\$121,050
42150 - INFO TECH SUPPORT SERVICES	\$8,918	—	0	\$0
42160 - PROFESSIONAL SERVICES	\$176,274	\$30,512	50,000	\$55,000
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$15	—	—	\$0
42310 - GENERAL REPAIRS & MAINT	\$572	\$566	1,000	\$1,500
42415 - ADVERTISING	\$1,225	—	—	\$2,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,332	\$1,353	—	\$0
42430 - CONFERENCES - TRAINING	-\$103	\$950	—	\$0
43110 - OFFICE SUPPLIES	\$330	—	—	\$0
43115 - OPERATING SUPPLIES	\$2,178	-\$3,025	0	\$0
42484 - ISF - FLEET	\$6,810	\$19,477	21,434	\$41,819
42485 - ISF - INFO TECH	\$39,817	\$48,630	—	\$42,045
42487 - ISF - LEGAL SERVICES	\$6,858	\$28,725	17,660	\$20,689
<b>EXPENDITURES TOTAL</b>	<b>\$894,114</b>	<b>\$886,074</b>	<b>982,917</b>	<b>\$1,136,085</b>
<b>Revenues</b>				
32440 - PERMITS - OVERSIZE / WEIGHT	\$3,858	\$4,412	5,500	\$5,500
32550 - PERMITS - ENCROACHMENT	\$50,230	-\$63,074	8,100	\$0
35190 - CHGS FOR SERV - OTHER	—	—	—	\$600,000
36390 - MISC REVENUES - OTHER	\$7,464	\$103	—	\$0
<b>REVENUES TOTAL</b>	<b>\$61,552</b>	<b>-\$58,560</b>	<b>13,600</b>	<b>\$605,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
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	0.15
Capital Projects Coordinator	-	1.00	1.00
<b>Total Full Time Equivalents</b>	<b>4.00</b>	<b>5.15</b>	<b>5.15</b>

# Street Maintenance

100-50-520 Streets Maintenance Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$197,874	\$172,249	198,113	\$162,042
41120 - WAGES - PART TIME	—	—	47,400	\$0
41140 - WAGES - OVERTIME	\$2,256	\$1,694	3,000	\$3,000
41210 - HEALTH INSURANCE	\$17,662	\$23,334	36,868	\$40,231
41230 - HEALTH-IN-LIEU	\$6,413	\$5,700	5,700	\$2,793
41240 - CAFETERIA PLAN SECTION 125	\$8,945	\$9,120	10,521	\$8,293
41260 - SOCIAL SECURITY & MEDICARE	\$3,114	\$2,797	3,195	\$2,511
41270 - WORKER COMP INSURANCE	\$8,200	\$4,696	7,249	\$3,325
41290 - BENEFITS - OTHER	\$845	\$627	650	\$0
41250 - PERS RETIREMENT	\$40,788	\$26,560	36,889	\$26,566
42150 - INFO TECH SUPPORT SERVICES	\$702	\$5,773	11,900	\$1,900
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$5,772	\$5,238	85,500	\$86,300
42310 - GENERAL REPAIRS & MAINT	\$107,870	\$153,745	87,560	\$80,000
42315 - REIMBURSABLE REPAIRS	\$7,000	\$1,205	0	\$0
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,972	\$1,608	2,750	\$2,850
42430 - CONFERENCES - TRAINING	\$3,123	\$4,597	8,000	\$10,800
43110 - OFFICE SUPPLIES	\$666	\$648	1,000	\$1,200
43115 - OPERATING SUPPLIES	\$119,685	\$79,706	128,150	\$111,350
42484 - ISF - FLEET	\$67,580	\$74,052	81,493	\$85,176
42485 - ISF - INFO TECH	\$19,909	\$24,315	63,071	\$42,045
42487 - ISF - LEGAL SERVICES	\$4,286	\$17,953	11,038	\$8,035
43210 - UTILITIES - GAS & ELEC	\$100,641	\$109,240	119,800	\$126,000
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$1,436	\$2,147	4,500	\$2,600
<b>EXPENDITURES TOTAL</b>	<b>\$726,738</b>	<b>\$727,002</b>	<b>954,347</b>	<b>\$807,017</b>
<b>Revenues</b>				
33190 - GRANTS - OTHER	—	\$26,000	—	—
36330 - INSURANCE REIMBURSEMENTS	\$11,005	\$20,124	—	\$0
36390 - MISC REVENUES - OTHER	\$217	—	—	\$0
37260 - TRANSFER IN FROM GAS TAX	\$300,000	\$300,000	400,000	\$500,000
<b>REVENUES TOTAL</b>	<b>\$311,222</b>	<b>\$346,124</b>	<b>400,000</b>	<b>\$500,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Maintenance Supervisor	0.50	0.50	0.50
Senior Maintenance Worker	-	-	0.50
Maintenance Worker	2.00	2.00	1.50
<b>Total Full Time Equivalents</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>

# Storm Drain

100-50-525 Storm Drain Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$197,871	\$176,306	198,113	\$270,433
41120 - WAGES - PART TIME	–	–	–	\$46,452
41140 - WAGES - OVERTIME	\$2,256	\$1,693	2,400	\$0
41210 - HEALTH INSURANCE	\$17,662	\$23,334	36,868	\$43,448
41230 - HEALTH-IN-LIEU	\$6,413	\$5,700	5,700	\$8,379
41240 - CAFETERIA PLAN SECTION 125	\$8,944	\$9,120	10,521	\$12,905
41260 - SOCIAL SECURITY & MEDICARE	\$3,115	\$2,796	3,883	\$4,904
41270 - WORKER COMP INSURANCE	\$8,200	\$4,696	12,530	\$9,802
41290 - BENEFITS - OTHER	\$845	\$627	617	\$763
41250 - PERS RETIREMENT	\$40,787	\$26,559	36,889	\$60,042
42150 - INFO TECH SUPPORT SERVICES	–	\$806	13,000	\$3,900
42160 - PROFESSIONAL SERVICES	\$84,286	\$73,771	130,439	\$194,346
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	–	–	–	\$5,000
42310 - GENERAL REPAIRS & MAINT	\$5,661	\$3,947	33,000	\$28,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	–	–	–	\$2,000
42430 - CONFERENCES - TRAINING	–	–	–	\$4,000
42460 - REGULATORY COMPLIANCE PERMITS	–	–	–	\$12,000
43115 - OPERATING SUPPLIES	\$4,482	\$2,801	5,000	\$5,000
42487 - ISF - LEGAL SERVICES	\$4,286	\$17,953	11,038	\$12,454
<b>EXPENDITURES TOTAL</b>	<b>\$384,808</b>	<b>\$350,110</b>	<b>499,998</b>	<b>\$723,828</b>
<b>Revenues</b>				
36410 - FINES AND FORFEITURES	\$500	\$743	–	\$0
37270 - TRANSFER IN FROM MEASURE A	\$384,308	\$349,366	564,100	\$730,000
<b>REVENUES TOTAL</b>	<b>\$384,808</b>	<b>\$350,110</b>	<b>564,100</b>	<b>\$730,000</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Environmental Services Manager	-	-	0.10
Maintenance Supervisor	0.50	0.50	0.50
Senior Maintenance Worker	-	-	0.50
Maintenance Worker	2.00	2.00	1.50
<b>Total Full Time Equivalents</b>	<b>2.50</b>	<b>2.50</b>	<b>2.60</b>

# Parks Maintenance

100-50-540 Parks Maintenance Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$324,797	\$324,451	365,635	\$427,396
41120 - WAGES - PART TIME	–	–	47,400	\$46,452
41140 - WAGES - OVERTIME	\$12,144	\$4,438	10,000	\$8,000
41210 - HEALTH INSURANCE	\$54,961	\$56,713	101,484	\$124,524
41230 - HEALTH-IN-LIEU	\$4,275	\$4,608	2,280	\$0
41240 - CAFETERIA PLAN SECTION 125	\$16,424	\$16,620	18,461	\$21,091
41260 - SOCIAL SECURITY & MEDICARE	\$5,185	\$5,076	6,360	\$7,178
41270 - WORKER COMP INSURANCE	\$32,247	\$27,367	48,855	\$39,436
41290 - BENEFITS - OTHER	–	\$299	1,445	\$1,455
41250 - PERS RETIREMENT	\$44,954	\$44,646	52,208	\$60,684
42150 - INFO TECH SUPPORT SERVICES	–	\$1,747	35,900	\$2,000
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$28,571	\$149,381	327,000	\$119,800
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	–	\$925	–	\$0
42310 - GENERAL REPAIRS & MAINT	\$137,423	\$145,730	158,000	\$305,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,927	\$999	7,000	\$5,000
42430 - CONFERENCES - TRAINING	\$5,042	\$2,572	19,300	\$17,800
43110 - OFFICE SUPPLIES	\$1,317	\$621	1,000	\$0
43115 - OPERATING SUPPLIES	\$62,093	\$72,161	121,500	\$121,150
42484 - ISF - FLEET	\$91,431	\$63,950	70,375	\$73,556
42485 - ISF - INFO TECH	\$39,817	\$48,630	–	\$50,455
42487 - ISF - LEGAL SERVICES	\$9,259	\$30,879	20,309	\$20,087
43210 - UTILITIES - GAS & ELEC	\$8,933	\$12,401	18,000	\$16,900
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$3,459	\$4,056	3,500	\$4,500
43230 - UTILITIES - WATER	\$186,889	\$230,744	300,000	\$280,000
46110 - CAPITAL OUTLAY	–	\$59,925	–	–
46130 - MAJOR EQUIPMENT	\$12,806	\$44,877	–	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$1,083,955</b>	<b>\$1,353,816</b>	<b>1,736,012</b>	<b>\$1,752,464</b>
<b>Revenues</b>				
36390 - MISC REVENUES - OTHER	–	–	8,000	\$0
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>8,000</b>	<b>\$0</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Public Works Superintendent	0.20	0.20	0.20
Maintenance Supervisor	0.50	0.50	0.50
Senior Maintenance Worker	0.80	0.80	0.80
Maintenance Worker	2.80	2.80	2.80
<b>Total Full Time Equivalents</b>	<b>4.30</b>	<b>4.30</b>	<b>4.30</b>



# Solid Waste

100-50-545 Solid Waste Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	-	-	-	\$96,692
41210 - HEALTH INSURANCE	-	-	-	\$6,564
41230 - HEALTH-IN-LIEU	-	-	-	\$3,990
41240 - CAFETERIA PLAN SECTION 125	-	-	-	\$3,913
41260 - SOCIAL SECURITY & MEDICARE	-	-	-	\$1,517
41270 - WORKER COMP INSURANCE	-	-	-	\$7,172
41290 - BENEFITS - OTHER	-	-	-	\$323
41250 - PERS RETIREMENT	-	-	-	\$15,702
42150 - INFO TECH SUPPORT SERVICES	-	-	-	\$4,000
42160 - PROFESSIONAL SERVICES	\$37,727	\$2,750	-	\$25,000
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	-	\$6,266	10,000	\$15,500
42425 - MEMBERSHIP DUES & SUBSCRIPTION	-	-	500	\$600
42430 - CONFERENCES - TRAINING	-	\$3,275	4,000	\$4,000
43115 - OPERATING SUPPLIES	\$7,020	\$10,701	7,700	\$34,000
42487 - ISF - LEGAL SERVICES	-	-	-	\$3,616
<b>EXPENDITURES TOTAL</b>	<b>\$44,747</b>	<b>\$22,992</b>	<b>22,200</b>	<b>\$222,589</b>
<b>Revenues</b>				
37290 - TRANSFER IN FROM OTHER FUNDS	\$30,346	-	-	-
<b>REVENUES TOTAL</b>	<b>\$30,346</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Environmental Services Manager	-	-	0.20
Environmental Specialist	-	-	0.70
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>0.90</b>

# City Engineer

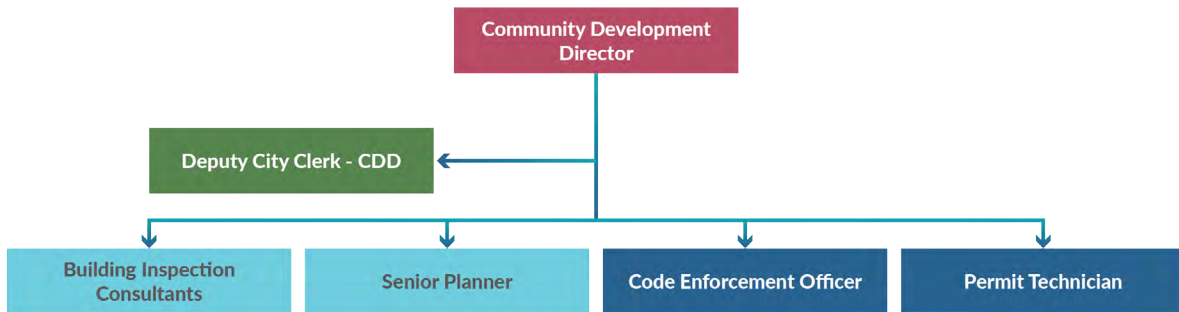
## 100-50-650 Development Engineer Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$130,236	\$149,891	151,689	\$163,079
41140 - WAGES - OVERTIME	\$758	—	—	\$0
41210 - HEALTH INSURANCE	\$24,862	\$27,170	29,399	\$32,164
41240 - CAFETERIA PLAN SECTION 125	\$3,911	\$4,539	4,730	\$4,661
41260 - SOCIAL SECURITY & MEDICARE	\$1,954	\$2,240	2,329	\$2,433
41270 - WORKER COMP INSURANCE	\$2,708	\$2,612	4,161	\$1,447
41290 - BENEFITS - OTHER	—	\$1,261	1,517	\$1,632
41250 - PERS RETIREMENT	\$16,542	\$17,040	18,500	\$14,505
42160 - PROFESSIONAL SERVICES	\$28,121	\$53,155	57,900	\$50,000
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$288	\$52	300	\$300
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$143	\$275	—	\$200
42430 - CONFERENCES - TRAINING	\$665	\$2,075	2,000	\$3,000
43115 - OPERATING SUPPLIES	\$700	\$2,397	1,000	\$1,200
42485 - ISF - INFO TECH	\$9,954	\$12,158	157,677	\$8,409
42487 - ISF - LEGAL SERVICES	\$1,715	\$7,181	4,415	\$4,017
<b>EXPENDITURES TOTAL</b>	<b>\$222,558</b>	<b>\$282,044</b>	<b>435,617</b>	<b>\$287,047</b>
<b>Revenues</b>				
32330 - PERMITS - GRADING	\$7,974	\$10,017	—	\$6,000
32550 - PERMITS - ENCROACHMENT	—	\$6,217	9,000	\$5,000
36390 - MISC REVENUES - OTHER	\$3,780	\$4,384	5,000	\$0
<b>REVENUES TOTAL</b>	<b>\$11,754</b>	<b>\$20,618</b>	<b>14,000</b>	<b>\$11,000</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Senior Civil Engineer	1.00	1.00	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 DivisionsThe Building and Safety Division provides building permits, plan check, inspections and code enforcementThe Housing Division provides affordable housing assistance and monitoringThe 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

- Completed the Comprehensive General Plan Update and Consistent Zoning Code amendments
- Updated the General Plan and Zoning Ordinance to be consistent with the Napa County Airport Land Use Compatibility Plan update
- Completed the SDG Warehouse EIR and Conditional Use Permit
- Completed the Watson Ranch Lot 7 Subdivision for 136 Single Family Homes
- Completed the Watson Ranch Lot 8 Design Permit for 25 Single Family Homes
- Conducted a joint Architecture workshop between the City Council and Planning Commission
- Completed the Oat Hill Multifamily Residential Major Modification
- Processed 30 Discretionary Planning applications

### Building Division

Issued construction permits for the following major projects:

- Oat Hill Domaine apartments – Parcel A

Completed final inspection for the following projects:

- SDG 217 Warehouse shell and tenant improvements
- Chicken Guy restaurant
- Napa Cove apartments
- PG&E Regional Center
- Lemos Pointe apartments
- Artisan and Harvest residential neighborhoods in Watson Ranch
- Oat Hill Domain apartments – Parcel B
- Amazon Distribution Warehouse – 416 Vehicle Chargers

Finalized 510 building permits with \$137 million construction valuation in the past 12 months

Opened 204 Code Enforcement cases in the past 12 months. Resolved 171 cases.

Implemented new OpenGov software for the Code Enforcement services.

### Housing Division

Continued to support affordable housing programs in partnership with the Housing Authority for the City of Napa.

- Entered into a one-year contract with Fair Housing Napa County.
- Entered into a one-year contract with Napa Sonoma ADU Center
- 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.
- Started a new on-call Building and Safety Services contract with BPR Consulting.

## FY 2025-26 Goals

- Implement City Council Strategic Priority Customer Service improvements
- Present the City Council with the Napa County Regional Climate Action Plan
- Present the City Council with the NVT Active Transportation Plan
- Implement programs in the 6th Cycle Housing Element, including:
  - o Zoning to encourage missing middle housing (Implementation Measure E)
  - o Update the ADU Ordinance (Implementation Measure F)
  - o Update the Density Bonus Ordinance
  - o Update the Affordable Housing Nexus Fee
  - o Support affordable housing programs in partnership with the Housing Authority for the City of Napa.
- Implement transition from Trakit to OpenGov user-friendly on-line system software for Building & Safety and Planning Applications.
- Update the Building & Safety fee schedule.
- Process City-wide discretionary applications in accordance with streamline turnaround timeframes.
- Continue contract with Fair Housing Napa County.
- Continue partnership with the Napa Sonoma ADU Center.
- Continue Code Enforcement activities.

## Budget by Function

Community Development Budget by Function

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
PLANNING	\$1,034,163	\$603,516	622,753	\$541,972
HOUSING SERVICES	\$170,288	\$172,935	251,476	\$92,936
BUILDING & SAFETY	\$1,255,445	\$1,176,562	1,720,317	\$1,602,277
<b>EXPENDITURES TOTAL</b>	<b>\$2,459,896</b>	<b>\$1,953,013</b>	<b>2,594,546</b>	<b>\$2,237,185</b>
<b>Revenues</b>				
PLANNING	\$39,792	\$30,416	38,600	\$30,500
HOUSING SERVICES	\$26,404	\$26,400	26,400	\$26,400
BUILDING & SAFETY	\$1,068,519	\$756,368	1,286,600	\$1,275,400
<b>REVENUES TOTAL</b>	<b>\$1,134,716</b>	<b>\$813,184</b>	<b>1,351,600</b>	<b>\$1,332,300</b>

## Authorized Personnel

Staffing by Function	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26
<b>Community Development</b>			
Planning	2.20	1.90	1.90
Housing Services	0.10	0.30	0.30
Building & Safety	2.70	2.80	2.80
<b>Community Development Total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# Planning

## 100-60-610 Planning Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$304,495	\$331,399	289,378	\$290,438
41120 - WAGES - PART TIME	\$10,158	\$20,094	24,103	\$17,629
41140 - WAGES - OVERTIME	\$3,257	\$3,116	10,000	\$5,000
41150 - WAGES - MISCELLANEOUS	\$4,620	\$4,515	6,300	\$0
41160 - ALLOWANCES	\$3,360	\$3,360	2,880	\$2,823
41210 - HEALTH INSURANCE	\$29,835	\$32,604	35,278	\$38,597
41230 - HEALTH-IN-LIEU	\$5,700	\$5,700	3,990	\$3,911
41240 - CAFETERIA PLAN SECTION 125	\$9,554	\$10,102	9,232	\$8,788
41260 - SOCIAL SECURITY & MEDICARE	\$4,871	\$5,421	4,823	\$4,693
41270 - WORKER COMP INSURANCE	\$4,313	\$3,235	4,598	\$1,577
41290 - BENEFITS - OTHER	\$3,694	\$4,587	4,796	\$3,537
41250 - PERS RETIREMENT	\$52,720	\$48,103	51,360	\$55,493
42150 - INFO TECH SUPPORT SERVICES	\$316	—	—	\$804
42160 - PROFESSIONAL SERVICES	\$498,953	\$13,566	23,000	\$11,000
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$41	\$384	—	\$500
42415 - ADVERTISING	\$6,888	\$5,687	—	\$2,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,865	\$2,749	2,385	\$2,685
42430 - CONFERENCES - TRAINING	\$11,174	\$5,232	11,000	\$23,000
43110 - OFFICE SUPPLIES	\$2,060	\$1,786	1,500	\$1,500
43115 - OPERATING SUPPLIES	\$2,409	\$974	3,600	\$1,500
42485 - ISF - INFO TECH	\$69,680	\$85,103	126,141	\$58,864
42487 - ISF - LEGAL SERVICES	\$4,201	\$15,799	8,389	\$7,633
<b>EXPENDITURES TOTAL</b>	<b>\$1,034,163</b>	<b>\$603,516</b>	<b>622,753</b>	<b>\$541,972</b>
<b>Revenues</b>				
32120 - PERMITS - HOME OCC	\$5,657	\$3,834	5,000	\$4,000
32220 - PERMITS - PLANNING	\$2,334	\$1,438	3,600	\$2,500
35110 - PLAN & MAP CHECK	\$29,103	\$20,853	22,000	\$18,000
35111 - PLAN CHECK HRLY	\$180	\$720	—	—
36390 - MISC REVENUES - OTHER	\$2,519	\$3,572	8,000	\$6,000
<b>REVENUES TOTAL</b>	<b>\$39,792</b>	<b>\$30,416</b>	<b>38,600</b>	<b>\$30,500</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Community Development Director	0.70	0.60	0.60
Senior Planner	-	0.70	0.70
Associate Planner	1.00	-	-
Deputy City Clerk	-	0.60	0.60
Administrative Technician	0.50	-	-
<b>Total Full Time Equivalents</b>	<b>2.20</b>	<b>1.90</b>	<b>1.90</b>

# Housing Services

100-60-630 Housing Services Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$20,094	\$21,616	46,901	\$46,074
41140 - WAGES - OVERTIME	–	–	2,000	–
41160 - ALLOWANCES	\$480	\$480	480	\$471
41210 - HEALTH INSURANCE	\$2,486	\$2,717	5,880	\$6,433
41230 - HEALTH-IN-LIEU	–	–	570	\$559
41240 - CAFETERIA PLAN SECTION 125	\$477	\$498	1,460	\$1,388
41260 - SOCIAL SECURITY & MEDICARE	\$305	\$328	717	\$704
41270 - WORKER COMP INSURANCE	\$439	\$376	738	\$252
41290 - BENEFITS - OTHER	\$384	\$420	768	\$568
41250 - PERS RETIREMENT	\$4,524	\$3,876	8,147	\$8,790
42160 - PROFESSIONAL SERVICES	\$138,150	\$141,907	180,090	\$23,880
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$2,779	–	2,400	\$2,612
42487 - ISF - LEGAL SERVICES	\$171	\$718	1,325	\$1,205
<b>EXPENDITURES TOTAL</b>	<b>\$170,288</b>	<b>\$172,935</b>	<b>251,476</b>	<b>\$92,936</b>
<b>Revenues</b>				
36290 - RENTALS / LEASES - OTHER	\$26,404	\$26,400	26,400	\$26,400
<b>REVENUES TOTAL</b>	<b>\$26,404</b>	<b>\$26,400</b>	<b>26,400</b>	<b>\$26,400</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 2023-24</b>	<b>FY 2024-25</b>	<b>FY 2025-26</b>
Community Development Director	0.10	0.10	0.10
Senior Planner	-	0.10	0.10
Deputy City Clerk	-	0.10	0.10
<b>Total Full Time Equivalents</b>	<b>0.10</b>	<b>0.30</b>	<b>0.30</b>

# Building & Safety

100-60-640 Building & Safety Budget Detail

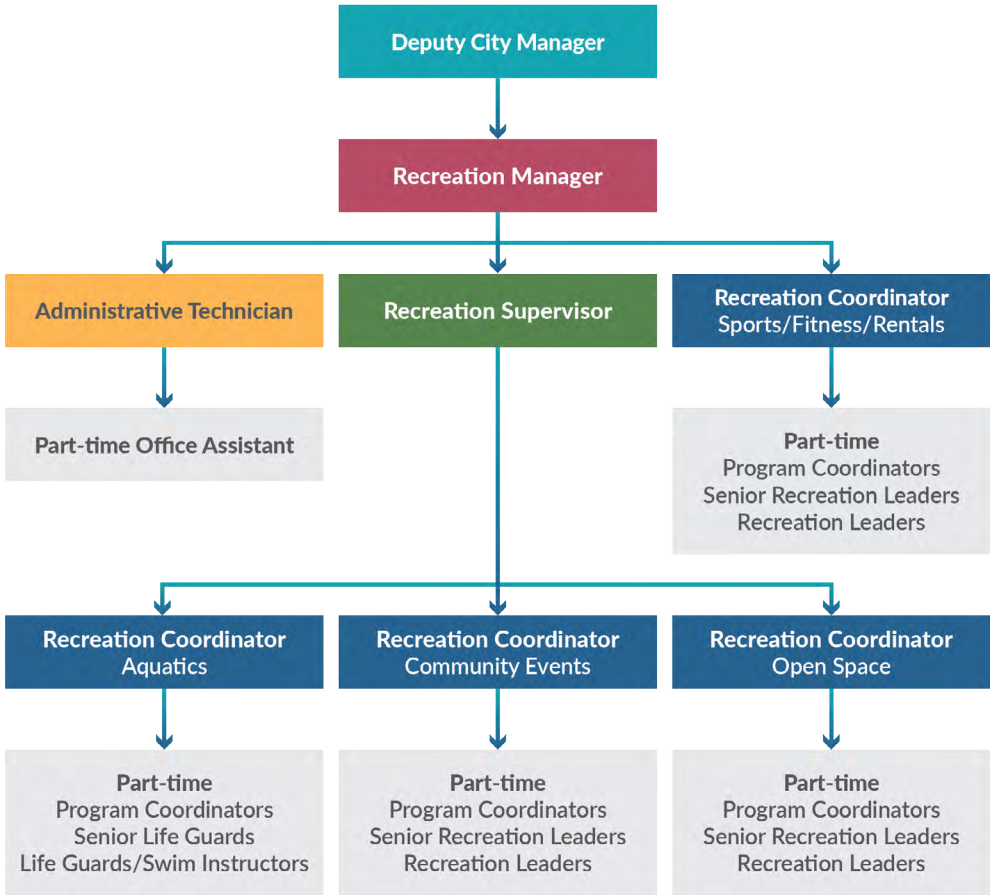
	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$243,667	\$257,993	309,424	\$309,881
41120 - WAGES - PART TIME	\$8,355	\$11,684	16,913	\$17,629
41140 - WAGES - OVERTIME	\$3,256	\$3,116	6,000	\$6,000
41160 - ALLOWANCES	\$960	\$960	1,440	\$1,412
41210 - HEALTH INSURANCE	\$36,528	\$39,918	40,253	\$43,448
41230 - HEALTH-IN-LIEU	\$5,700	\$5,700	6,840	\$6,704
41240 - CAFETERIA PLAN SECTION 125	\$10,733	\$11,184	12,323	\$11,988
41260 - SOCIAL SECURITY & MEDICARE	\$3,945	\$4,216	5,031	\$5,042
41270 - WORKER COMP INSURANCE	\$4,016	\$2,907	5,425	\$1,884
41290 - BENEFITS - OTHER	\$858	\$940	2,170	\$1,568
41250 - PERS RETIREMENT	\$35,686	\$33,505	43,800	\$43,258
42150 - INFO TECH SUPPORT SERVICES	—	\$493	159,050	\$114,044
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$828,190	\$711,938	1,084,000	\$938,150
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$7,720	\$13	—	\$500
42310 - GENERAL REPAIRS & MAINT	\$88	\$91	500	\$250
42415 - ADVERTISING	\$335	\$331	300	\$613
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$885	\$745	500	\$277
42430 - CONFERENCES - TRAINING	\$1,406	\$36	3,575	\$17,848
43110 - OFFICE SUPPLIES	\$1,637	\$935	1,000	\$2,200
43115 - OPERATING SUPPLIES	\$3,616	\$6,181	900	\$1,100
42484 - ISF - FLEET	\$2,330	\$2,813	3,096	\$7,468
42485 - ISF - INFO TECH	\$49,772	\$60,788	—	\$58,864
42487 - ISF - LEGAL SERVICES	\$5,058	\$19,389	16,777	\$11,249
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$703	\$686	1,000	\$900
<b>EXPENDITURES TOTAL</b>	<b>\$1,255,445</b>	<b>\$1,176,562</b>	<b>1,720,317</b>	<b>\$1,602,277</b>
<b>Revenues</b>				
32111 - PERMITS - BUILDING HRLY	\$1,623	\$8,379	—	\$50,000
32110 - PERMITS - BUILDING	\$732,939	\$519,184	895,000	\$750,000
32660 - PERMITS - DISCRETIONARY	\$437	\$279	600	\$400
36410 - FINES AND FORFEITURES	\$5,268	\$1,239	6,000	\$5,000
35110 - PLAN & MAP CHECK	\$259,152	\$181,561	325,000	\$370,000
35111 - PLAN CHECK HRLY	\$556	\$2,224	—	\$50,000
36390 - MISC REVENUES - OTHER	\$68,545	\$43,500	60,000	\$50,000
<b>REVENUES TOTAL</b>	<b>\$1,068,519</b>	<b>\$756,368</b>	<b>1,286,600</b>	<b>\$1,275,400</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Community Development Director	0.20	0.30	0.30
Senior Planner	-	0.20	0.20
Code Enforcement Officer	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Deputy City Clerk	-	0.30	0.30
Administrative Technician	0.50	-	-
<b>Total Full Time Equivalents</b>	<b>2.70</b>	<b>2.80</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 2024-25 Highlights

- From FY2023/24 to FY2024/25 - we increased our program registration by 3917 participants.
- We taught 1272 individuals how to be safe in and around the water in our Learn to Swim Program.
- We served over 120 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 80 facility rentals for a variety of celebrations and parties.
- Through our Volunteer Program, we worked alongside 124 volunteers, equating to 615 volunteer hours.
- For our Youth Sports Organizations, we provided 1763 hours of free rentals at our parks and facilities to use for team practices and games.
- We work with 44 different American Canyon nonprofit organizations and community partners. This year, we allocated over 600 staff hours and free park and facility space to host 49 community events and programs that were sponsored by our partners and nonprofits.
- Opened the Newell Parking Lot at Newell Open Space Preserve in collaboration with the Public Works Department.
- 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.
- 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, Pride Flag Raising Ceremony, Juneteenth Event, the 4th of July Festival, and Magic of the Season Event.
- Launched new recreation programs tailored to different age groups, including expanded early childhood enrichment through the Tiny Tots program and increased opportunities for adults through new sports programs and leagues.
- Revived the Congregate Meals Program with Community Action of Napa Valley at the Adult Activity Center to address food insecurity and social isolation among older adults.
- Developed additional volunteer and open space programming opportunities to foster environmental stewardship and community involvement.
- Produced seasonal Recreational Activity Guides for Fall and Winter/Spring, and Summer.
- Implemented a Special Event Process to support local organizations in hosting events, with clear guidelines and improved coordination.
- Established a Banner Policy to provide consistent direction on the display of community banners across public spaces.
- Offered open space summer camps designed to engage youth in outdoor recreation while promoting environmental awareness, including lessons on protecting sensitive habitats, understanding ecosystems, and becoming responsible land stewards.

## FY 2025-26 Goals

- From FY2023/24 to FY2024/25 - we increased our program registration by 3917 participants.
- We taught 1272 individuals how to be safe in and around the water in our Learn to Swim Program.
- We served over 120 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 80 facility rentals for a variety of celebrations and parties.
- Through our Volunteer Program, we worked alongside 124 volunteers, equating to 615 volunteer hours.
- For our Youth Sports Organizations, we provided 1763 hours of free rentals at our parks and facilities to use for team practices and games.
- We work with 44 different American Canyon nonprofit organizations and community partners. This year, we allocated over 600 staff hours and free park and facility space to host 49 community events and programs that were sponsored by our partners and nonprofits.
- Opened the Newell Parking Lot at Newell Open Space Preserve in collaboration with the Public Works Department.
- 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.
- 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, Pride Flag Raising Ceremony, Juneteenth Event, the 4th of July Festival, and Magic of the Season Event.
- Launched new recreation programs tailored to different age groups, including expanded early childhood enrichment through the Tiny Tots program and increased opportunities for adults through new sports programs and leagues.
- Revived the Congregate Meals Program with Community Action of Napa Valley at the Adult Activity Center to address food insecurity and social isolation among older adults.
- Developed additional volunteer and open space programming opportunities to foster environmental stewardship and community involvement.
- Produced seasonal Recreational Activity Guides for Fall and Winter/Spring, and Summer.
- Implemented a Special Event Process to support local organizations in hosting events, with clear guidelines and improved coordination.
- Established a Banner Policy to provide consistent direction on the display of community banners across public spaces.
- Offered open space summer camps designed to engage youth in outdoor recreation while promoting environmental awareness, including lessons on protecting sensitive habitats, understanding ecosystems, and becoming responsible land stewards.

## New Programs Added

- The Wall That Heals – a traveling replica of the Vietnam Veterans Memorial, creating a valuable opportunity to honor veterans, educate the public, and bring the community together.
- Summer Teen Swim Nights – New recreational opportunities tailored to teens, encouraging healthy social engagement.
- Pickleball League and Clinics – Responding to growing interest in our adult sport programming.
- Napa County Support Services for Seniors – Expanded access to senior-focused resources and support services through interagency collaboration located at the Adult Activity Center.
- Resident Senior Drop-In Fee Waiver Program – Removing financial barriers for seniors to participate in City drop-in programs so they can stay active and connect.
- Expanded Open Space Programming – Introducing new offerings like kayak excursions and guided hikes to promote outdoor exploration and environmental education.

## Budget by Function

Parks and Recreation Budget by Function

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
SPORTS/FITNESS PROGRAMS	—	\$112,746	254,346	\$316,354
ADULT ACTIVITIES CENTER	\$97,721	\$103,800	192,976	\$208,243
FACILITY RENTALS	\$77,344	\$100,833	109,394	\$205,451
COMMUNITY EVENTS	\$114,990	\$118,272	169,592	\$217,975
PARKS & REC ADMIN	\$542,295	\$584,308	1,084,920	\$809,490
RECREATION PROGRAMS	\$691,085	\$642,014	247,096	\$210,506
AQUATICS PROGRAMS	\$435,861	\$566,089	735,540	\$766,774
OPEN SPACE	\$56,874	\$79,714	172,674	\$100,235
<b>EXPENDITURES TOTAL</b>	<b>\$2,016,169</b>	<b>\$2,307,776</b>	<b>2,966,538</b>	<b>\$2,835,028</b>
<b>Revenues</b>				
SPORTS/FITNESS PROGRAMS	—	\$106,118	90,000	\$139,567
ADULT ACTIVITIES CENTER	\$5,784	\$12,443	10,090	\$2,337
FACILITY RENTALS	\$35,371	\$52,829	89,329	\$83,500
COMMUNITY EVENTS	\$382	\$707	—	\$7,980
PARKS & REC ADMIN	\$8,860	\$19,308	48,500	\$20,000
RECREATION PROGRAMS	\$162,808	\$58,854	41,070	\$18,196
AQUATICS PROGRAMS	\$141,320	\$156,522	139,040	\$177,814
OPEN SPACE	\$12,650	\$982	12,520	\$18,095
<b>REVENUES TOTAL</b>	<b>\$367,175</b>	<b>\$407,763</b>	<b>430,549</b>	<b>\$467,489</b>

Staffing by Function	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26
<b>Parks &amp; Recreation</b>			
Parks & Recreation Administration	2.00	4.00	2.90
Recreation Programs	4.00	0.50	1.25
Sports Programs	-	0.50	0.75
Aquatics Programs	1.50	1.00	1.25
Adult Activities Center	-	0.50	0.75
Facility Rentals	0.50	0.50	0.75
Open Space	0.50	1.00	0.25
Community Events	-	0.50	0.25
<b>Park &amp; Recreation Total</b>	<b>8.50</b>	<b>8.50</b>	<b>8.15</b>

# Administration

## 100-70-710 Parks and Rec Admin Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$238,425	\$198,287	457,916	\$361,878
41120 - WAGES - PART TIME	–	\$25,101	74,564	\$71,442
41140 - WAGES - OVERTIME	\$3,650	\$1,688	–	\$0
41150 - WAGES - MISCELLANEOUS	\$6,510	\$9,135	12,600	\$0
41160 - ALLOWANCES	\$5,325	\$4,800	4,800	\$3,058
41210 - HEALTH INSURANCE	\$43,987	\$33,729	57,842	\$53,349
41240 - CAFETERIA PLAN SECTION 125	\$8,687	\$6,674	18,284	\$12,917
41260 - SOCIAL SECURITY & MEDICARE	\$3,706	\$3,430	8,020	\$6,516
41270 - WORKER COMP INSURANCE	\$4,865	\$3,432	20,703	\$15,296
41290 - BENEFITS - OTHER	–	\$426	5,891	\$5,145
41250 - PERS RETIREMENT	\$47,373	\$37,078	75,482	\$61,792
42150 - INFO TECH SUPPORT SERVICES	\$10,772	\$11,937	13,539	\$12,800
42160 - PROFESSIONAL SERVICES	–	\$1,309	1,152	\$1,200
42180 - TEMP AGENCY SERVICES	\$1,263	\$15,375	–	–
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$27,293	\$25,503	6,300	\$10,300
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$11,089	\$8,388	38,800	\$21,000
42310 - GENERAL REPAIRS & MAINT	\$2,667	\$2,998	4,100	\$4,800
42431 - TUITION REIMBURSEMENT	–	–	–	\$13,000
42415 - ADVERTISING	\$224	\$3,745	0	\$8,700
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$4,702	\$6,760	9,515	\$10,775
42430 - CONFERENCES - TRAINING	\$15,344	\$28,026	47,075	\$22,000
43110 - OFFICE SUPPLIES	\$2,293	\$3,832	4,050	\$12,000
43115 - OPERATING SUPPLIES	\$9,904	\$7,106	6,500	\$6,750
42484 - ISF - FLEET	\$6,151	–	–	\$0
42485 - ISF - INFO TECH	\$59,726	\$72,946	189,212	\$75,682
42487 - ISF - LEGAL SERVICES	\$5,144	\$14,362	22,075	\$11,650
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$6,095	\$7,171	6,500	\$7,440
46130 - MAJOR EQUIPMENT	\$17,102	\$51,072	–	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$542,295</b>	<b>\$584,308</b>	<b>1,084,920</b>	<b>\$809,490</b>
<b>Revenues</b>				
36325 - ADMINISTRATIVE FEES	\$8,487	\$19,174	20,000	–
36390 - MISC REVENUES - OTHER	\$373	\$134	28,500	\$20,000
<b>REVENUES TOTAL</b>	<b>\$8,860</b>	<b>\$19,308</b>	<b>48,500</b>	<b>\$20,000</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Deputy City Manager	1.00	1.00	0.65
Recreation Manager	-	1.00	1.00
Recreation Supervisor	-	-	0.25
Administrative Technician	1.00	1.00	1.00
Administrative Clerk	-	1.00	-
<b>Total Full Time Equivalents</b>	<b>2.00</b>	<b>4.00</b>	<b>2.90</b>

# Recreation Programs

100-70-720 Recreation Programs Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$279,932	\$303,279	64,922	\$90,337
41120 - WAGES - PART TIME	\$73,516	\$99,388	122,638	\$12,584
41140 - WAGES - OVERTIME	\$5,925	\$504	—	\$0
41210 - HEALTH INSURANCE	\$55,909	\$55,949	10,654	\$5,056
41230 - HEALTH-IN-LIEU	\$1,900	—	—	\$0
41240 - CAFETERIA PLAN SECTION 125	\$14,341	\$14,265	3,905	\$5,011
41260 - SOCIAL SECURITY & MEDICARE	\$5,432	\$6,053	1,669	\$1,566
41270 - WORKER COMP INSURANCE	\$48,308	\$26,446	9,744	\$9,391
41290 - BENEFITS - OTHER	\$1,557	\$2,369	1,652	\$1,068
41250 - PERS RETIREMENT	\$37,788	\$34,607	5,311	\$8,036
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$93,163	\$9,626	16,731	\$6,528
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$16	\$1,632	—	\$0
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$786	\$0	—	\$0
42440 - RENTALS - EQUIPMENT/SPACE	\$1,100	\$1,884	2,300	\$0
43110 - OFFICE SUPPLIES	\$1,843	\$65	—	\$0
43115 - OPERATING SUPPLIES	\$9,498	\$8,594	5,360	\$7,041
42484 - ISF - FLEET	\$538	—	—	\$0
42485 - ISF - INFO TECH	\$39,817	\$48,630	—	\$58,864
42487 - ISF - LEGAL SERVICES	\$19,717	\$28,725	2,210	\$5,024
<b>EXPENDITURES TOTAL</b>	<b>\$691,085</b>	<b>\$642,014</b>	<b>247,096</b>	<b>\$210,506</b>
<b>Revenues</b>				
35310 - CONTRACT CLASSES	\$92,195	\$44,493	27,886	\$9,920
35330 - TRIPS & EXCURSIONS	\$75	—	0	\$0
35410 - SPORTS PROGRAM	\$35,953	\$0	—	\$0
35710 - SPECIAL EVENT	\$3,160	\$7,495	0	\$0
35790 - DAY CAMP FEES	\$24,397	\$6,697	10,000	\$0
36310 - CONTRIBUTIONS & DONATIONS	\$6,522	—	—	\$0
36390 - MISC REVENUES - OTHER	\$506	\$168	3,184	\$8,276
<b>REVENUES TOTAL</b>	<b>\$162,808</b>	<b>\$58,854</b>	<b>41,070</b>	<b>\$18,196</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Recreation Manager	1.00	-	-
Recreation Supervisor	1.00	-	-
Recreation Coordinator	1.00	0.50	1.25
Administrative Clerk	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>4.00</b>	<b>0.50</b>	<b>1.25</b>

# Sports Programs

100-70-725 Sports Programs Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	–	–	42,922	\$59,118
41120 - WAGES - PART TIME	–	\$4,545	83,187	\$97,961
41210 - HEALTH INSURANCE	–	–	5,654	\$11,242
41240 - CAFETERIA PLAN SECTION 125	–	–	2,105	\$2,938
41260 - SOCIAL SECURITY & MEDICARE	–	\$66	2,150	\$2,321
41270 - WORKER COMP INSURANCE	–	–	16,511	\$13,922
41290 - BENEFITS - OTHER	–	\$55	1,342	\$1,436
41250 - PERS RETIREMENT	–	–	5,200	\$5,259
42160 - PROFESSIONAL SERVICES	–	\$180	–	\$7,000
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	–	\$68,576	52,090	\$43,934
42440 - RENTALS - EQUIPMENT/SPACE	–	\$29,720	29,105	\$36,000
43110 - OFFICE SUPPLIES	–	\$871	–	\$0
43115 - OPERATING SUPPLIES	–	\$8,733	11,870	\$15,390
42485 - ISF - INFO TECH	–	–	–	\$16,818
42487 - ISF - LEGAL SERVICES	–	–	2,210	\$3,015
<b>EXPENDITURES TOTAL</b>	–	<b>\$112,746</b>	<b>254,346</b>	<b>\$316,354</b>
<b>Revenues</b>				
35310 - CONTRACT CLASSES	–	\$105,364	90,000	\$0
35410 - SPORTS PROGRAM	–	\$754	–	\$139,567
<b>REVENUES TOTAL</b>	–	<b>\$106,118</b>	<b>90,000</b>	<b>\$139,567</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Recreation Coordinator	-	0.50	0.75
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>0.50</b>	<b>0.75</b>

# Aquatics

100-70-730 Aquatic Programs Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$66,796	\$104,511	77,519	\$110,595
41120 - WAGES - PART TIME	\$174,219	\$215,684	243,340	\$239,152
41140 - WAGES - OVERTIME	\$2,355	\$524	1,500	\$0
41210 - HEALTH INSURANCE	\$11,812	\$18,467	16,509	\$23,393
41240 - CAFETERIA PLAN SECTION 125	\$3,781	\$5,960	4,261	\$5,779
41260 - SOCIAL SECURITY & MEDICARE	\$3,585	\$4,507	4,932	\$5,156
41270 - WORKER COMP INSURANCE	\$31,819	\$24,668	37,890	\$30,414
41290 - BENEFITS - OTHER	\$4,801	\$7,073	3,462	\$3,454
41250 - PERS RETIREMENT	\$10,642	\$14,543	8,300	\$9,680
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	-	-	-	\$99,000
42310 - GENERAL REPAIRS & MAINT	-\$12,443	\$22,168	155,066	\$92,200
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$179	-	-	\$0
42430 - CONFERENCES - TRAINING	\$94	\$954	1,000	\$2,250
42460 - REGULATORY COMPLIANCE PERMITS	-	-	-	\$800
43110 - OFFICE SUPPLIES	\$929	\$589	1,500	\$1,500
43115 - OPERATING SUPPLIES	\$43,449	\$32,099	32,035	\$28,290
42483 - ISF - BLDG MAINT	\$53,357	\$79,255	96,066	\$76,052
42485 - ISF - INFO TECH	\$19,909	\$24,315	47,303	\$33,636
42487 - ISF - LEGAL SERVICES	\$20,575	\$10,772	4,857	\$5,423
<b>EXPENDITURES TOTAL</b>	<b>\$435,861</b>	<b>\$566,089</b>	<b>735,540</b>	<b>\$766,774</b>
<b>Revenues</b>				
35320 - EDUCATION INSTRUCTION	\$4,561	\$4,105	4,200	\$7,645
35610 - AQUATIC CONTRACT CLASSES	-	\$415	-	\$0
35620 - SWIM LESSONS	\$59,500	\$84,731	85,000	\$120,929
35630 - SWIM LESSONS - PRIVATE	\$31,774	\$29,192	0	\$0
35640 - SWIM FITNESS	\$8,093	\$6,349	8,500	\$8,500
35650 - SWIM OPEN	\$10,084	\$10,962	14,540	\$14,540
35660 - WATER AEROBICS	\$20,680	\$15,442	19,000	\$19,000
36220 - RENTALS - AQUATIC CNTR	\$6,628	\$4,693	7,800	\$2,700
36390 - MISC REVENUES - OTHER	-	\$633	-	\$4,500
<b>REVENUES TOTAL</b>	<b>\$141,320</b>	<b>\$156,522</b>	<b>139,040</b>	<b>\$177,814</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Recreation Supervisor	-	-	0.25
Recreation Coordinator	1.00	0.50	0.50
Maintenance Supervisor	0.10	0.10	0.10
Maintenance Worker	0.40	0.40	0.40
<b>Total Full Time Equivalents</b>	<b>1.50</b>	<b>1.00</b>	<b>1.25</b>



# Adult Activity Center

100-70-740 Adult Activities Center Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	—	—	38,784	\$62,625
41120 - WAGES - PART TIME	\$32,883	\$30,051	25,434	\$48,240
41210 - HEALTH INSURANCE	—	—	5,654	\$9,279
41240 - CAFETERIA PLAN SECTION 125	—	—	2,105	\$3,239
41260 - SOCIAL SECURITY & MEDICARE	\$477	\$436	1,383	\$1,656
41270 - WORKER COMP INSURANCE	\$3,021	\$1,463	10,619	\$9,928
41290 - BENEFITS - OTHER	\$5,110	\$2,262	211	\$865
41250 - PERS RETIREMENT	—	\$507	6,301	\$5,571
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$2,815	\$111	—	\$1,500
43110 - OFFICE SUPPLIES	—	\$215	—	\$1,500
43115 - OPERATING SUPPLIES	\$3,401	\$3,401	6,120	\$5,439
42483 - ISF - BLDG MAINT	\$24,617	\$36,565	44,322	\$35,088
42485 - ISF - INFO TECH	\$9,954	\$12,158	31,535	\$0
42487 - ISF - LEGAL SERVICES	\$1,715	—	2,208	\$3,013
43210 - UTILITIES - GAS & ELEC	\$12,306	\$15,000	16,700	\$18,500
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$1,422	\$1,631	1,600	\$1,800
<b>EXPENDITURES TOTAL</b>	<b>\$97,721</b>	<b>\$103,800</b>	<b>192,976</b>	<b>\$208,243</b>
<b>Revenues</b>				
35310 - CONTRACT CLASSES	\$4,858	\$11,525	10,000	\$0
35330 - TRIPS & EXCURSIONS	\$1,186	\$918	90	\$1,092
36310 - CONTRIBUTIONS & DONATIONS	-\$260	—	—	\$0
36390 - MISC REVENUES - OTHER	—	—	—	\$1,245
<b>REVENUES TOTAL</b>	<b>\$5,784</b>	<b>\$12,443</b>	<b>10,090</b>	<b>\$2,337</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Recreation Supervisor	-	-	0.25
Recreation Coordinator	-	0.50	0.50
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>0.75</b>

# Facility Rentals

100-70-770 Facility Rentals Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$21,896	\$40,778	42,922	\$59,118
41120 - WAGES - PART TIME	\$26,320	\$24,688	20,360	\$92,434
41140 - WAGES - OVERTIME	\$58	—	—	\$0
41210 - HEALTH INSURANCE	\$2,853	\$5,225	5,654	\$11,242
41240 - CAFETERIA PLAN SECTION 125	\$1,141	\$2,038	2,105	\$2,938
41260 - SOCIAL SECURITY & MEDICARE	\$706	\$988	2,065	\$2,241
41270 - WORKER COMP INSURANCE	\$8,392	\$9,387	15,862	\$13,441
41290 - BENEFITS - OTHER	\$724	\$630	1,266	\$1,365
41250 - PERS RETIREMENT	\$3,549	\$4,804	6,200	\$5,259
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$5,366	—	—	\$0
42310 - GENERAL REPAIRS & MAINT	—	—	—	\$2,000
43115 - OPERATING SUPPLIES	\$2,910	\$8,705	10,752	\$12,400
42487 - ISF - LEGAL SERVICES	\$3,429	\$3,591	2,208	\$3,013
<b>EXPENDITURES TOTAL</b>	<b>\$77,344</b>	<b>\$100,833</b>	<b>109,394</b>	<b>\$205,451</b>
<b>Revenues</b>				
36290 - RENTALS / LEASES - OTHER	\$18,945	\$8,285	25,927	\$0
36210 - RENTALS - BALL FIELDS	—	\$1,602	1,300	\$0
36230 - RENTALS - COMMUNITY /SR CTR	\$14,086	\$37,661	61,802	\$61,000
36240 - RENTALS - GARDEN	\$1,505	\$5,081	0	\$0
36245 - RENTALS / LEASES - OTHER	\$834	—	—	\$22,500
36291 - RENTALS - INFLATABLEPLAYEQUIP	—	\$200	300	\$0
<b>REVENUES TOTAL</b>	<b>\$35,371</b>	<b>\$52,829</b>	<b>89,329</b>	<b>\$83,500</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Recreation Supervisor	0.50	-	-
Recreation Coordinator	-	0.50	0.75
<b>Total Full Time Equivalents</b>	<b>0.50</b>	<b>0.50</b>	<b>0.75</b>

# Open Space Programs

100-70-780 Open Space Programs Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$22,761	\$42,304	81,763	\$23,714
41120 - WAGES - PART TIME	\$828	\$562	13,203	\$33,234
41140 - WAGES - OVERTIME	\$58	—	—	\$0
41210 - HEALTH INSURANCE	\$2,853	\$5,225	11,307	\$3,093
41240 - CAFETERIA PLAN SECTION 125	\$1,141	\$2,038	4,209	\$1,166
41260 - SOCIAL SECURITY & MEDICARE	\$371	\$640	1,729	\$843
41270 - WORKER COMP INSURANCE	\$7,093	\$7,535	13,276	\$5,056
41290 - BENEFITS - OTHER	\$14	\$8	432	\$670
41250 - PERS RETIREMENT	\$3,549	\$4,804	9,800	\$2,110
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	—	\$500	5,740	\$7,000
42310 - GENERAL REPAIRS & MAINT	—	\$5,344	17,000	\$5,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	—	—	—	\$1,200
42440 - RENTALS - EQUIPMENT/SPACE	—	—	—	\$4,445
43110 - OFFICE SUPPLIES	\$147	—	—	\$0
43115 - OPERATING SUPPLIES	\$18,059	\$10,754	9,800	\$11,700
42487 - ISF - LEGAL SERVICES	—	—	4,415	\$1,004
<b>EXPENDITURES TOTAL</b>	<b>\$56,874</b>	<b>\$79,714</b>	<b>172,674</b>	<b>\$100,235</b>
<b>Revenues</b>				
35400 - PROGRAM FEES	—	\$982	12,520	\$18,095
36290 - RENTALS / LEASES - OTHER	\$6,325	—	—	—
36390 - MISC REVENUES - OTHER	\$6,325	—	—	\$0
<b>REVENUES TOTAL</b>	<b>\$12,650</b>	<b>\$982</b>	<b>12,520</b>	<b>\$18,095</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Recreation Supervisor	0.50	-	-
Recreation Coordinator	-	0.50	0.25
<b>Total Full Time Equivalents</b>	<b>0.50</b>	<b>0.50</b>	<b>0.25</b>

# Community Events

100-70-790 Community Events Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	-	-	-	\$16,215
41120 - WAGES - PART TIME	-	-	7,893	\$14,689
41210 - HEALTH INSURANCE	-	-	-	\$5,056
41240 - CAFETERIA PLAN SECTION 125	-	-	-	\$865
41260 - SOCIAL SECURITY & MEDICARE	-	-	255	\$461
41270 - WORKER COMP INSURANCE	-	-	6,564	\$2,764
41290 - BENEFITS - OTHER	-	-	181	\$354
41250 - PERS RETIREMENT	-	-	1,711	\$1,443
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$82,333	\$68,192	68,030	\$101,800
42440 - RENTALS - EQUIPMENT/SPACE	-	\$6,152	19,200	\$24,150
43110 - OFFICE SUPPLIES	\$10	-	-	\$0
43115 - OPERATING SUPPLIES	\$32,647	\$43,927	63,550	\$49,174
42487 - ISF - LEGAL SERVICES	-	-	2,208	\$1,004
<b>EXPENDITURES TOTAL</b>	<b>\$114,990</b>	<b>\$118,272</b>	<b>169,592</b>	<b>\$217,975</b>
<b>Revenues</b>				
35400 - PROGRAM FEES	\$382	\$707	-	\$7,980
<b>REVENUES TOTAL</b>	<b>\$382</b>	<b>\$707</b>	<b>-</b>	<b>\$7,980</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Recreation Coordinator	-	0.50	0.25
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>0.50</b>	<b>0.25</b>

# Non-Departmental

100-80-810 Non-Departmental Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$153,552	\$107,733	111,832	\$124,420
41140 - WAGES - OVERTIME	\$27,270	\$4,986	6,000	\$5,000
41160 - ALLOWANCES	\$240	\$20	–	\$0
41210 - HEALTH INSURANCE	\$10,972	\$4,599	–	\$0
41230 - HEALTH-IN-LIEU	\$6,508	\$5,748	5,700	\$5,586
41240 - CAFETERIA PLAN SECTION 125	\$6,548	\$4,672	4,730	\$4,661
41260 - SOCIAL SECURITY & MEDICARE	\$2,808	\$1,786	1,773	\$1,954
41270 - WORKER COMP INSURANCE	\$939	\$350	587	\$292
41290 - BENEFITS - OTHER	\$3,091	\$2,271	2,099	\$2,490
41250 - PERS RETIREMENT	\$33,353	\$19,296	30,177	\$38,426
41280 - RETIREE HEALTH BENEFITS	\$343,393	\$317,770	361,769	\$386,772
41281 - OPEB	\$153,286	\$204,222	–	\$152,136
42160 - PROFESSIONAL SERVICES	–	\$10,008	–	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$545,069	\$770,859	752,237	\$791,690
42290 - OTHER GOVERNMENTAL SERVICES	\$736	\$381	500	\$500
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$90,447	\$92,629	139,787	\$183,000
42435 - COMMUNITY CONTRIBUTIONS	\$5,500	\$7,999	3,000	\$30,000
42490 - SERVICES - OTHER	\$94	\$5,925	–	\$1,000
42483 - ISF - BLDG MAINT	\$166,210	\$246,883	299,251	\$236,907
42484 - ISF - FLEET	\$12,302	\$14,855	16,347	\$17,086
42485 - ISF - INFO TECH	–	–	–	\$8,409
42487 - ISF - LEGAL SERVICES	\$2,469	\$7,181	4,415	\$4,017
43210 - UTILITIES - GAS & ELEC	\$20,028	\$30,834	28,000	\$46,000
46100 - LAND - CAPITAL OUTLAY	\$1,825	–	–	–
48140 - TRANSFER TO OTHER FUNDS	\$567	\$30,473	30,473	\$32,300
48145 - TRANSFER OUT TO INTERNAL SERVICE FUNDS	–	\$5,037,000	250,000	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$1,587,207</b>	<b>\$6,928,478</b>	<b>2,048,677</b>	<b>\$2,072,646</b>
<b>Revenues</b>				
31110 - PROPERTY TAX - CUR SEC	\$9,750,604	\$10,621,298	11,500,000	\$11,810,000
31120 - PROPERTY TAX - CUR UNSEC	\$283,664	\$380,016	380,000	\$383,500
31130 - SUPPLEMENTAL PROPERTY TAX	\$207,983	\$465,480	380,000	\$385,000
31140 - PRIOR YEAR PROPERTY TAX	\$168,436	\$167,403	260,000	\$175,000
31150 - HOMEOWNER'S EXEMPTION	\$31,129	\$18,896	29,000	\$30,000
31160 - PROP TAX IN LIEU OF VLF	\$1,975,885	\$2,192,494	2,320,300	\$2,395,000
31180 - PROPERTY TRANSFER TAX	\$52,091	\$133,550	300,000	\$160,000
31210 - SALES & USE TAX	\$5,901,732	\$4,320,251	3,800,000	\$3,400,000
31310 - TRANSIENT OCCUPANCY TAX	\$1,573,877	\$1,426,580	1,650,000	\$1,929,000
31320 - TOURIST BUSINESS IMPR DIST TAX	\$2,427	\$2,378	2,800	\$3,000
31350 - BUSINESS LICENSE TAX	\$222,195	\$220,032	220,000	\$225,000
31360 - ADMISSIONS TAX - CARDROOM	\$337,137	\$331,360	340,000	\$320,000
35150 - BUSINESS LIC PROCESSING	\$39,817	\$34,550	40,000	\$40,000
31410 - FRANCHISE - NATURAL GAS	\$83,587	\$85,662	–	\$82,000

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
31420 - FRANCHISE - ELECTRICITY	\$256,060	\$275,882	–	\$355,000
31430 - FRANCHISE - CABLE TV	\$265,779	\$246,443	255,000	\$250,000
31450 - FRANCHISE - SOLID WASTE	\$425,757	\$484,423	535,000	\$520,000
36320 - LATE PENALTIES / INTEREST	\$2,486	\$7,765	5,500	\$5,000
34110 - MOTOR VEHICLE LICENSE FEES	\$22,200	\$26,611	34,300	\$35,000
34120 - MANDATED COSTS (SB90) REIMBURSEMENT	\$24,537	\$29,475	36,000	\$28,500
35185 - CHGS FOR SERVS - OTHER PW DEVP	\$106,778	\$54,242	–	\$0
36110 - INTEREST - INVESTMENTS	-\$50,041	\$1,072,416	940,000	\$527,920
36120 - INTEREST - OTHER	\$5,911	\$36,944	5,000	–
36250 - LEASE - CELL TOWER SITES	\$81,656	\$87,796	96,000	\$115,000
36260 - LEASE - CITY HALL OFFICES	\$225,512	\$121,870	120,000	\$123,228
36290 - RENTALS / LEASES - OTHER	\$3,042	\$1	3,000	\$3,000
36390 - MISC REVENUES - OTHER	\$368,731	\$170,082	169,717	\$181,500
36395 - MISC REVENUES - PROGRAM INCOME	–	-\$104	–	–
<b>REVENUES TOTAL</b>	<b>\$22,368,973</b>	<b>\$23,013,796</b>	<b>23,421,617</b>	<b>\$23,481,648</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Fire Administrative Division Manager	-	-	1.00
Fire Executive Assistant	1.00	1.00	-
<b>Total Staff Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

# Developer Projects

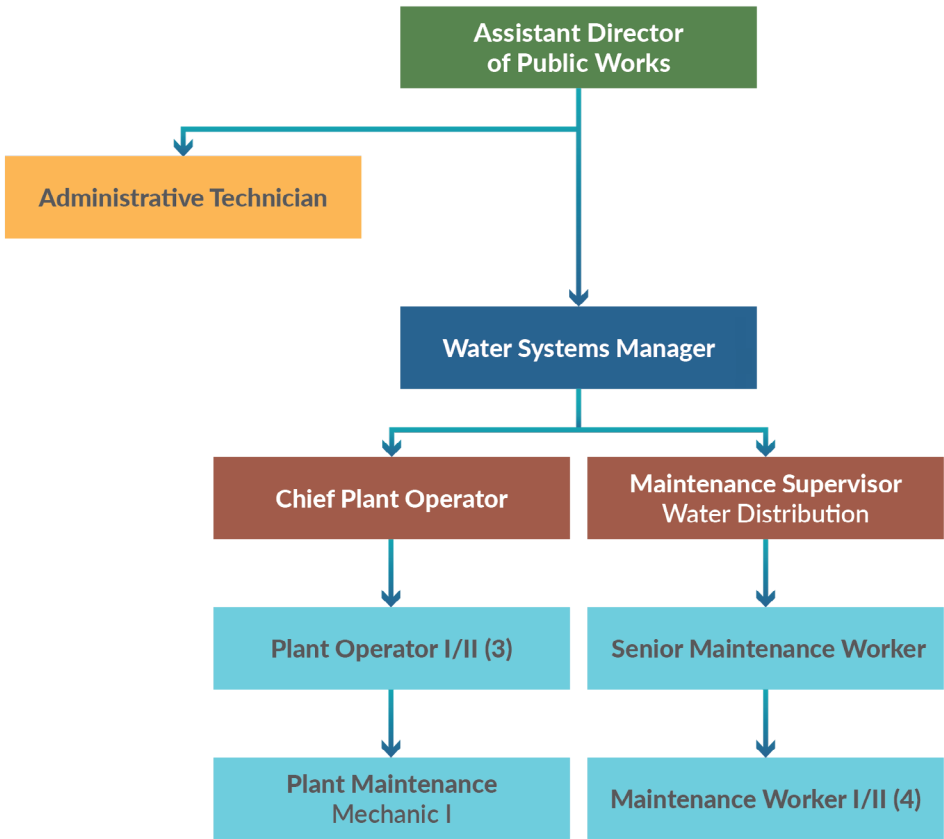
This fund accounts for development in the community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City and ensure that they are safe, reliable, and maintainable.

105 Development Billing Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
42110 - LEGAL SERVICES	\$323,488	\$414,628	233,500	\$246,000
42160 - PROFESSIONAL SERVICES	\$699,944	\$469,769	950,000	\$857,500
42165 - NONREIMBURSABLE EXPENSE	\$9,683	\$6,580	20,000	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$75,818	\$53,725	60,000	\$0
EXPENDITURES TOTAL	\$1,108,932	\$944,702	1,263,500	\$1,103,500
<b>Revenues</b>				
35190 - CHGS FOR SERVS - OTHER	\$893,946	\$241,963	1,061,750	\$977,500
35125 - PLAN REVIEW	\$171,791	\$148,268	115,000	\$0
35195 - CHGS FOR SERVS - LEGAL	\$367,468	\$376,397	268,525	\$282,900
36110 - INTEREST - INVESTMENTS	—	\$6,853	19,300	\$10,207
REVENUES TOTAL	\$1,433,204	\$773,481	1,464,575	\$1,270,607

# Water Enterprise

## Organization Chart





Water Operations are managed by the Public Works Department which provides for the health, safety, and well-being for all American Canyon residents, workers, and visitors by providing essential daily water services. 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**

### **FY 2024-25 Highlights**

- Replaced membrane cassettes
- Connected Plant tank MOV to PLC
- Replaced Via Bellagio VFD
- Replaced two Alum and Caustic pumps
- Septic System Rehabilitated
- Annual Calibrations Completed
- Lead and Copper Testing
- Southern pond sludge removal
- Water Main Repairs
- Upgraded Alarm and security system

### **FY 2025-26 Goals**

- Continue Sludge Removal
- Award SCADA Upgrade Agreement
- Create Facility Master Plan
- Installation of Sludge Meter
- Alum Tank Replacement
- Conventional Plant Filter Replacement
- Continue Annual Hydrant Flushing Program

## Budget by Function

Water Operations Budget by Function

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
NON DEPARTMENTAL	\$9,207,583	\$10,581,423	10,636,438	\$11,016,313
WATER TREATMENT PLANT	\$909	\$2,390,571	0	\$0
WATER DISTRIBUTION	—	\$1,358	—	\$0
<b>REVENUES TOTAL</b>	<b>\$9,208,492</b>	<b>\$12,973,352</b>	<b>10,636,438</b>	<b>\$11,016,313</b>
<b>Expenditures</b>				
NON DEPARTMENTAL	\$7,050,519	\$6,974,136	7,282,038	\$6,471,420
CAPITAL PROEJCTS	\$723,896	-\$575,431	1,804,271	\$6,681,055
WATER TREATMENT PLANT	\$39,150	\$2,375,645	3,488,871	\$2,707,762
WATER DISTRIBUTION	\$1,013,187	\$1,143,615	1,572,890	\$1,773,104
DEBT SERVICE	\$95,590	\$97,270	174,815	\$22,200
<b>EXPENDITURES TOTAL</b>	<b>\$8,922,342</b>	<b>\$10,015,235</b>	<b>14,322,886</b>	<b>\$17,655,541</b>

## Authorized Personnel

Staffing By Function	Authorized Personnel FY 23-24	Authorized Personnel FY 24-25	Authorized Personnel FY 25-26
Water Treatment Plant	5.90	6.10	5.20
Water Distribution	6.50	6.50	6.50
Water-Non-Departmental	1.05	1.10	1.60
<b>Water Operations Total</b>	<b>13.45</b>	<b>13.70</b>	<b>13.30</b>

# Treatment Plant

## 510-50-560 Water Treatment Plant Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35170 - DEVELOPER CONTRIBUTION IN LIEU	–	\$2,380,280	–	–
35820 - WATER SERVICE CHARGE - POTABLE	–	\$205	0	–
36390 - MISC REVENUES - OTHER	\$909	\$10,087	0	–
<b>REVENUES TOTAL</b>	<b>\$909</b>	<b>\$2,390,571</b>	<b>0</b>	<b>\$0</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$552,331	\$593,392	602,776	\$610,007
41140 - WAGES - OVERTIME	\$14,204	\$28,685	25,000	\$35,000
41210 - HEALTH INSURANCE	\$91,247	\$106,058	123,292	\$129,828
41240 - CAFETERIA PLAN SECTION 125	\$19,673	\$22,837	22,725	\$22,435
41260 - SOCIAL SECURITY & MEDICARE	\$8,573	\$9,422	9,126	\$9,171
41270 - WORKER COMP INSURANCE	\$36,686	\$32,581	48,091	\$31,829
41290 - BENEFITS - OTHER	\$1,705	\$1,100	1,639	\$2,328
41250 - PERS RETIREMENT	\$91,491	\$72,341	76,500	\$69,944
42150 - INFO TECH SUPPORT SERVICES	\$2,424	\$41,311	117,699	\$72,300
42160 - PROFESSIONAL SERVICES	\$128,160	\$272,204	188,105	\$375,500
42180 - TEMP AGENCY SERVICES	\$1,066	–	–	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$66,347	\$47,547	65,100	\$62,500
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$3,887	\$1,624	0	\$5,500
42310 - GENERAL REPAIRS & MAINT	\$114,331	\$152,271	180,873	\$195,500
42431 - TUITION REIMBURSEMENT	–	–	–	\$2,000
42415 - ADVERTISING	\$1,279	\$6,390	–	\$6,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,369	\$1,709	3,200	\$3,200
42430 - CONFERENCES - TRAINING	\$15,126	\$17,785	9,000	\$10,500
42440 - RENTALS - EQUIPMENT/SPACE	\$9,134	\$2,220	–	\$15,000
42460 - REGULATORY COMPLIANCE PERMITS	\$205	–	46,100	\$52,300
43110 - OFFICE SUPPLIES	\$2,645	\$561	5,000	\$5,000
43115 - OPERATING SUPPLIES	\$406,005	\$353,695	621,400	\$608,400
43210 - UTILITIES - GAS & ELEC	\$61,456	\$66,061	84,000	\$70,000
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$6,589	\$15,721	6,800	\$8,520
46130 - MAJOR EQUIPMENT	\$152,253	\$118,720	1,252,445	\$305,000
46180 - LOSS ON DISPOSITION OF ASSET	–	\$595,112	–	\$0
45110 - DEPRECIATION	–	\$1,727,944	–	\$0
46190 - CAPITAL OUTLAY-CONTRA ACCOUNT	-\$1,749,037	-\$1,911,646	–	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$39,150</b>	<b>\$2,375,645</b>	<b>3,488,871</b>	<b>\$2,707,762</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Water Systems Manager	0.50	0.50	0.50
Environmental Services Manager	0.20	0.20	-
Chief Plan Operator	-	1.00	1.00
Management Analyst	-	0.20	0.20
Plant Maintenance Mechanic	1.00	1.00	0.50
Plant Operator	4.00	3.00	3.00
Environmental Specialist	0.20	0.20	-
<b>Total Staff Full Time Equivalents</b>	<b>5.90</b>	<b>6.10</b>	<b>5.20</b>

## Capital Projects

510-85-450 Water Capital Project Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$400,000	-\$640,000	—	—
48310 - TRANSFER CAP PROJS FUND - GEN	\$296,443	\$38,388	1,804,271	\$5,695,981
48320 - TRANSFER CAP PROJ - WASTEWATER	\$27,453	\$26,043	—	\$0
48325 - TRANSFER CAP PROJ - RECYCLED	\$0	\$137	—	\$0
47160 - INTRA-FUND TRANSFER OUT WATER	\$0	\$0	—	\$985,074
<b>EXPENDITURES TOTAL</b>	<b>\$723,896</b>	<b>-\$575,431</b>	<b>1,804,271</b>	<b>\$6,681,055</b>

## Transfers - Capital Projects

Fund 510 CIP Transfers Out - Capital Projects

	FY 2025-26 Adopted Budget
<b>Capital Projects</b>	
TR16-0700 - GREEN ISLAND RD RECON&WIDENING	\$1,555,000
TR22-0400 - BENTON WAY ENHANCED CROSSWALK	\$54,419
TR23-0100 - KNIGHTSBRIDGE RECONSTRUCTION AND WATER MAIN IMPROVEMENT	\$874,262
TR24-0200 - MELVIN SIDEWALK	\$100,300
TR24-0300 - RANCHO DEL MAR PAVING AND UTILITY IMPROVEMENTS	\$2,912,000
TR25-0100 - RANCHO PHASE II	\$200,000
WA23-0100 - WATER TREATMENT PLANT SHOP	\$75,000
WA23-0200 - WATER TREATMENT FILTER MEDIA REPL & UNDERDRAIN REPAIR	\$350,000
WA24-0200 - NORTH KELLY ROAD WATER MAIN UPGRADE	\$145,000
WA26-0100 - NORTHAMPTON WATER MAIN REPLACEMENT	\$100,000
WA26-0200 - SCADA WATER TREATMENT PLANT	\$225,074
WA26-0300 - OAT HILL FENCING	\$90,000
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$6,681,055</b>

# Non-Departmental

## 510-80-810 Water Operations Administration Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36320 - LATE PENALTIES / INTEREST	\$128,487	\$101,201	160,000	\$140,000
33115 - GRANTS - STATE & LOCAL	–	\$12,577	–	\$0
35820 - WATER SERVICE CHARGE - POTABLE	\$8,485,676	\$9,391,199	9,450,000	\$9,800,000
35822 - WATER SERVICE CHARGE - RAW	\$58,508	\$49,154	80,000	\$84,300
36110 - INTEREST - INVESTMENTS	\$215,995	\$685,463	553,438	\$562,013
36390 - MISC REVENUES - OTHER	\$318,918	\$178,806	330,000	\$130,000
36391 - DWR SWP REFUND	–	\$163,025	63,000	\$300,000
<b>REVENUES TOTAL</b>	<b>\$9,207,583</b>	<b>\$10,581,423</b>	<b>10,636,438</b>	<b>\$11,016,313</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$136,471	\$62,544	133,930	\$179,453
41120 - WAGES - PART TIME	–	–	–	\$44,100
41140 - WAGES - OVERTIME	\$178	–	0	\$0
41160 - ALLOWANCES	\$1,920	–	0	\$0
41210 - HEALTH INSURANCE	\$20,841	\$16,722	20,353	\$36,006
41240 - CAFETERIA PLAN SECTION 125	\$4,452	\$2,106	4,510	\$6,831
41260 - SOCIAL SECURITY & MEDICARE	\$2,069	\$701	2,008	\$3,341
41270 - WORKER COMP INSURANCE	\$7,096	\$6,420	8,376	\$11,025
41282 - PENSION EXPENSE	\$37,354	\$33,005	–	\$0
41290 - BENEFITS - OTHER	\$1,421	\$1,395	676	\$1,829
41250 - PERS RETIREMENT	\$18,820	\$10,440	16,454	\$45,124
41280 - RETIREE HEALTH BENEFITS	\$53,849	\$73,470	84,309	\$87,652
41281 - OPEB	-\$173,286	\$400,435	–	\$34,478
42150 - INFO TECH SUPPORT SERVICES	–	\$33,414	–	–
42160 - PROFESSIONAL SERVICES	\$47,333	\$38,182	80,000	\$200,000
42180 - TEMP AGENCY SERVICES	–	\$3,137	–	–
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$9,000	–	2,800	–
42400 - BAD DEBT EXPENSE	\$14,649	-\$73,210	–	\$0
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$527	–	9,800	\$0
42491 - SERVICES - CASH FOR GRASS	\$8,815	\$6,793	15,000	\$5,000
42492 - SERVICES - TOILET REBATES	\$5,800	\$3,200	5,000	\$5,000
43115 - OPERATING SUPPLIES	\$637	–	–	\$0
43310 - CITY OF NAPA	\$305,944	\$200,360	200,000	\$300,000
43320 - NORTH BAY AQUEDUCT	\$2,330,665	\$2,194,435	2,600,000	\$2,400,000
43330 - CITY OF VALLEJO	\$1,398,799	\$532,818	1,069,200	\$600,000
43350 - AC RECYCLED WATER	\$49,405	–	0	\$0
42483 - ISF - BLDG MAINT	\$218,948	\$325,219	394,205	\$312,079
42484 - ISF - FLEET	\$178,624	\$354,171	389,757	\$424,171
42485 - ISF - INFO TECH	\$44,795	\$54,709	249,129	\$100,909
42487 - ISF - LEGAL SERVICES	\$21,603	\$96,587	64,901	\$57,448
43230 - UTILITIES - WATER	\$2,563	\$2,324	4,600	\$3,000
46110 - CAPITAL OUTLAY	–	\$1,280,000	0	\$0
45110 - DEPRECIATION	\$1,274,074	–	–	\$0
45130 - DEPRECIATION - STREETS INFRASTRUCTURE	\$240	\$2,880	–	–

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
44125 - DEBT SERVICE CONTRA ACCOUNT	-\$5,760	–	–	–
48110 - TRANSFER TO GEN FND SUPPORT SV	\$713,455	\$1,096,094	1,667,030	\$1,553,974
48115 - TRANSFER TO GENERAL FUND - OTH	\$319,217	\$215,783	260,000	\$60,000
<b>EXPENDITURES TOTAL</b>	<b>\$7,050,519</b>	<b>\$6,974,136</b>	<b>7,282,038</b>	<b>\$6,471,420</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Maintenance and Utilities Director	0.40	-	-
Assistant Director of Public Works	-	0.45	0.45
Environmental Services Manager	-	-	0.10
Environmental Specialist	-	-	0.15
Administrative Technician	0.40	0.40	0.40
Administrative Clerk II	0.25	0.25	0.50
<b>Total Staff Full Time Equivalents</b>	<b>1.05</b>	<b>1.10</b>	<b>1.60</b>

# Debt Service

510-80-830 Water Operations Debt Service Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
44110 - INTEREST PAYMENT	\$9,916	\$8,099	6,208	\$4,300
44120 - PRINCIPAL PAYMENT	\$72,142	\$73,946	75,794	\$77,690
44125 - DEBT SERVICE CONTRA ACCOUNT	-\$72,142	-\$73,946	—	-\$77,690
47160 - INTRA-FUND TRANSFER OUT WATER	\$85,674	\$89,171	92,813	\$17,900
<b>EXPENDITURES TOTAL</b>	<b>\$95,590</b>	<b>\$97,270</b>	<b>174,815</b>	<b>\$22,200</b>

515 Water Debt Service Fund Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
37160 - INTRA-FUND TRANSFER IN WATER	\$85,674	\$89,171	92,813	\$17,900
<b>REVENUES TOTAL</b>	<b>\$85,674</b>	<b>\$89,171</b>	<b>92,813</b>	<b>\$17,900</b>
<b>Expenditures</b>				
44110 - INTEREST PAYMENT	\$21,682	\$20,550	19,229	\$17,900
44120 - PRINCIPAL PAYMENT	\$63,992	\$68,621	73,584	\$75,042
44125 - DEBT SERVICE CONTRA ACCOUNT	-\$63,992	-\$68,673	-73,584	-\$75,042
<b>EXPENDITURES TOTAL</b>	<b>\$21,682</b>	<b>\$20,498</b>	<b>19,229</b>	<b>\$17,900</b>

# Capacity Fees

520 Water Capacity Fund Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35160 - CAPACITY FEE	\$332,954	\$1,276,053	1,000,000	\$4,331,463
36110 - INTEREST - INVESTMENTS	\$86,501	\$328,882	290,800	\$302,016
36390 - MISC REVENUES - OTHER	—	\$2,500	—	\$0
<b>REVENUES TOTAL</b>	<b>\$419,455</b>	<b>\$1,607,435</b>	<b>1,290,800</b>	<b>\$4,633,479</b>
<b>Expenditures</b>				
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	—	—	20,000	\$0
44110 - INTEREST PAYMENT	\$24,618	\$41,061	42,394	\$21,730
48310 - TRANSFER CAP PROJS FUND - GEN	\$91,355	—	—	\$0
47160 - INTRA-FUND TRANSFER OUT WATER	—	—	500,000	\$2,000,000
<b>EXPENDITURES TOTAL</b>	<b>\$115,972</b>	<b>\$41,061</b>	<b>562,394</b>	<b>\$2,021,730</b>

# Distribution System

510-50-565 Water Distribution Budget Detail

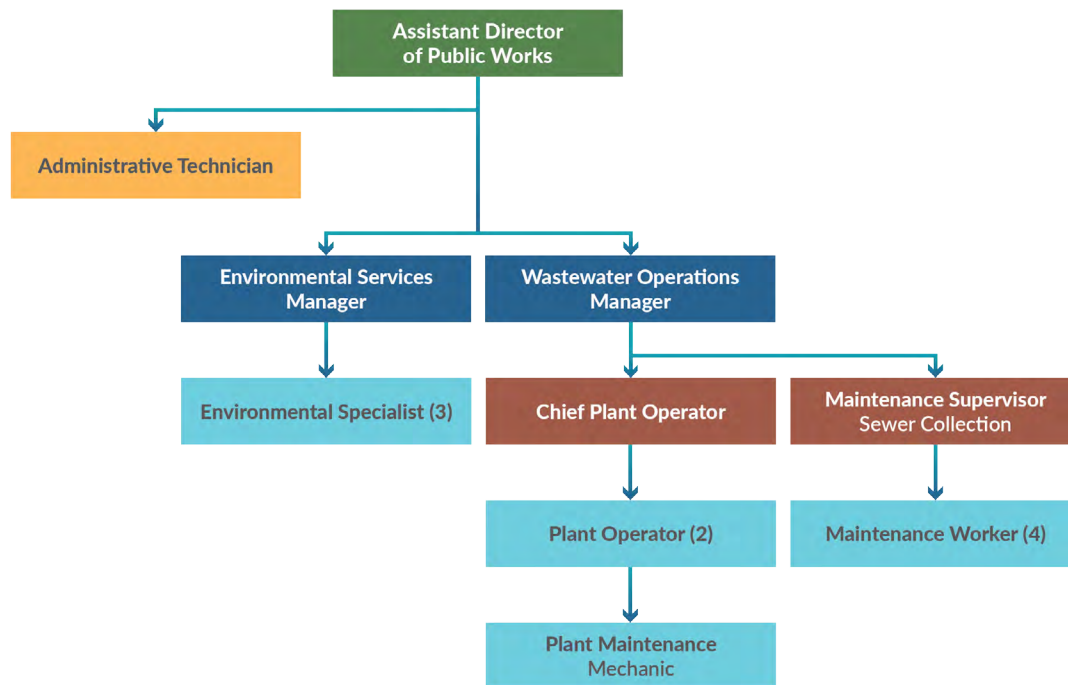
	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35190 - CHGS FOR SERV - OTHER	–	\$1,358	–	\$0
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$1,358</b>	<b>–</b>	<b>\$0</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$436,850	\$411,553	571,805	\$662,647
41120 - WAGES - PART TIME	–	–	47,400	\$46,452
41140 - WAGES - OVERTIME	\$14,875	\$4,971	3,000	\$3,500
41210 - HEALTH INSURANCE	\$53,367	\$66,527	109,940	\$157,214
41230 - HEALTH-IN-LIEU	\$11,400	\$5,938	5,700	\$5,586
41240 - CAFETERIA PLAN SECTION 125	\$21,467	\$21,602	26,936	\$31,868
41260 - SOCIAL SECURITY & MEDICARE	\$7,005	\$6,439	9,832	\$10,826
41270 - WORKER COMP INSURANCE	\$37,930	\$38,169	69,974	\$60,137
41290 - BENEFITS - OTHER	\$7,974	\$1,174	2,589	\$2,576
41250 - PERS RETIREMENT	\$73,933	\$65,979	92,269	\$104,678
42150 - INFO TECH SUPPORT SERVICES	\$31,462	\$17,138	58,500	\$11,500
42160 - PROFESSIONAL SERVICES	\$10,305	\$9,071	69,000	\$65,700
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$3,952	\$5,129	9,301	\$10,300
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$224	\$3,308	3,500	\$8,500
42310 - GENERAL REPAIRS & MAINT	\$86,880	\$187,136	233,532	\$219,500
42315 - REIMBURSABLE REPAIRS	–	\$516	–	\$10,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$390	\$1,508	3,200	\$3,200
42430 - CONFERENCES - TRAINING	\$3,806	\$8,016	7,000	\$9,700
42440 - RENTALS - EQUIPMENT/SPACE	\$4,996	–	20,000	\$20,000
43110 - OFFICE SUPPLIES	\$4,778	\$420	2,000	\$1,500
43115 - OPERATING SUPPLIES	\$37,392	\$29,605	21,900	\$22,500
43130 - WATER METERS	\$104,845	\$107,768	200,213	\$300,000
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$4,825	\$4,707	5,300	\$5,220
46130 - MAJOR EQUIPMENT	\$54,531	\$176,429	–	\$0
46190 - CAPITAL OUTLAY-CONTRA ACCOUNT	–	-\$29,488	–	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$1,013,187</b>	<b>\$1,143,615</b>	<b>1,572,890</b>	<b>\$1,773,104</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Water Systems Manager	0.50	0.50	0.50
Water Maintenance Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	-	1.00	1.00
Maintenance Worker	5.00	4.00	4.00
<b>Total Staff Full Time Equivalents</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>



# Wastewater Enterprise

## Organization Chart



The City's state-of-the-art Water Reclamation Facility (WRF) treats over 1 million gallons of wastewater daily, totaling more than 650 million gallons annually. The facility also produces approximately 150 million gallons of recycled water each year, which is used for irrigation and, in some cases, for toilet flushing in dual-plumbed locations. The primary objective is to ensure that the WRF remains well-maintained and fully compliant with the National Pollutant Discharge Elimination System (NPDES) permit requirements.

## **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**

## **FY 2024-25 Highlights**

### **WATER RECLAMATION FACILITY**

- SCADA software upgrade project contract
- Scheduled backup generator checks protocol
- Power to maintenance shop
- Dissolved O2 probe installation set up
- Purchased 6 compliance flow meters
- Street sweeping schedule
- Remodeled parking lot/removed concrete sidewalk
- Wetland pond clean up
- Security and Alarm upgrades

### **COLLECTIONS MAINTENANCE**

- Develop pump station emergency response plans (PERPs)
- Facility parking lot expansion
- SmartCover installation and implementation
- Annual CCTV inspections
- Building E Wet Well clean out

### **ENVIRONMENTAL COMPLIANCE**

- Identified potential sources of Pollutants of Concern to the WRF
- Completed 6 Annual Reports
- Purchased outdoor water refill stations
- Purchased recycling and organics bins for city facilities
- Continued maintenance on the WRF wetlands ponds

## FY 2025-26 Goals

### WATER RECLAMATION FACILITY

- All operators Grade III or higher
- Complete removal of stored biosolids
- SCADA system upgrade
- CMMS implementation
- Tree clearing and grubbing for High strength waste facility
- Replacement of a blower process
- Work with NBWRA for recycled water projects
- Remove 300 dry tons of biosolids from sludge pond 1
- Start rehabilitation project of UV System phase 1

### COLLECTIONS MAINTENANCE

- Manhole Rehabilitation
- Sewer lateral replacements
- Complete SOP's for Vactor and Vac-Con
- Obtain a utility truck
- Pump Station wet well cleaning
- Sewer jetting in multiple locations
- Complete inspection software training
- Sewer lateral replacements

### ENVIRONMENTAL COMPLIANCE

- Outreach for pollutants
- Residential compost hub
- Maintenance on the WRF wetlands ponds

## Budget by Function

Wastewater Operations Budget by Function				
	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
NON DEPARTMENTAL	\$5,207,787	\$5,337,463	5,348,300	\$6,796,586
WW ENVIRONMENTAL COMPLIANCE	\$124	—	—	\$0
WW TREATMENT PLANT	\$70,506	\$4,502,323	20,100	\$0
<b>REVENUES TOTAL</b>	<b>\$5,278,416</b>	<b>\$9,839,786</b>	<b>5,368,400</b>	<b>\$6,796,586</b>
<b>Expenditures</b>				
NON DEPARTMENTAL	\$1,976,126	\$2,252,268	2,679,864	\$2,646,266
WW ENVIRONMENTAL COMPLIANCE	\$489,734	\$627,077	814,736	\$595,196
CAPITAL PROEJCTS	\$197,769	\$66,990	1,301,696	\$2,406,000
WW TREATMENT PLANT	-\$1,389,283	\$3,009,638	2,545,406	\$2,355,515
WW COLLECTIONS	\$1,181,331	\$737,190	892,130	\$885,847
DEBT SERVICE	\$313,537	\$341,834	352,186	\$145,438
<b>EXPENDITURES TOTAL</b>	<b>\$2,769,215</b>	<b>\$7,034,997</b>	<b>8,586,017</b>	<b>\$9,034,262</b>

## Authorized Personnel

Staffing by Function	Authorized Personnel FY 2023-24	Authorized Personnel FY 2024-25	Authorized Personnel FY 2025-26
Wastewater Treatment Plant	5.20	5.40	5.95
Collections	4.50	4.50	5.50
Solid Waste Management	2.10	2.10	1.30
Wastewater Non-Departmental	1.05	1.10	1.35
<b>Wastewater Operations Total</b>	12.85	13.10	14.10

# Water Reclamation Facility

540-50-570 Wastewater Reclamation Facility Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35170 - DEVELOPER CONTRIBUTION IN LIEU	—	\$4,484,724	—	—
36390 - MISC REVENUES - OTHER	\$70,506	\$17,599	20,100	\$0
<b>REVENUES TOTAL</b>	<b>\$70,506</b>	<b>\$4,502,323</b>	<b>20,100</b>	<b>\$0</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$554,877	\$599,946	655,161	\$748,936
41140 - WAGES - OVERTIME	\$27,777	\$7,472	15,000	\$15,000
41210 - HEALTH INSURANCE	\$74,134	\$88,326	92,926	\$115,247
41230 - HEALTH-IN-LIEU	—	\$570	1,140	\$559
41240 - CAFETERIA PLAN SECTION 125	\$19,246	\$21,344	23,479	\$25,259
41260 - SOCIAL SECURITY & MEDICARE	\$9,039	\$9,184	10,150	\$11,235
41270 - WORKER COMP INSURANCE	\$29,763	\$26,057	43,840	\$25,063
41290 - BENEFITS - OTHER	\$280	\$267	2,674	\$2,536
41250 - PERS RETIREMENT	\$109,251	\$96,405	124,470	\$144,780
42150 - INFO TECH SUPPORT SERVICES	\$5,486	\$3,764	73,500	\$19,600
42160 - PROFESSIONAL SERVICES	\$52,991	\$130,405	104,453	\$86,000
42180 - TEMP AGENCY SERVICES	\$1,066	—	—	\$0
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$8,380	\$48,616	44,680	\$124,800
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$254	—	3,500	\$1,000
42310 - GENERAL REPAIRS & MAINT	\$145,560	\$183,088	230,000	\$119,100
42431 - TUITION REIMBURSEMENT	—	—	—	\$5,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,315	\$1,883	6,500	\$11,800
42430 - CONFERENCES - TRAINING	\$1,440	\$4,666	18,500	\$21,500
42440 - RENTALS - EQUIPMENT/SPACE	\$7,848	\$1,886	55,600	\$19,000
43110 - OFFICE SUPPLIES	\$4,668	\$2,887	4,000	\$4,000
43115 - OPERATING SUPPLIES	\$65,278	\$75,467	49,800	\$55,200
43210 - UTILITIES - GAS & ELEC	\$300,152	\$274,779	378,200	\$374,700
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$18,326	\$33,925	19,800	\$21,200
46130 - MAJOR EQUIPMENT	—	\$89,026	588,032	\$404,000
45110 - DEPRECIATION	\$1,746,613	\$1,733,509	—	\$0
46190 - CAPITAL OUTLAY-CONTRA ACCOUNT	-\$4,573,025	-\$423,835	—	\$0
<b>EXPENDITURES TOTAL</b>	<b>-\$1,389,283</b>	<b>\$3,009,638</b>	<b>2,545,406</b>	<b>\$2,355,515</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Wastewater Operations Manager	0.50	0.50	0.50
Environmental Services Manager	0.20	0.20	0.20
Environmental Specialist	0.50	0.50	0.55
Management Analyst	-	0.20	0.20
Plant Maintenance Mechanic	1.00	1.00	0.50
Chief Plant Operator	-	1.00	1.00
Plant Operator	3.00	2.00	3.00
<b>Total Staff Full Time Equivalents</b>	<b>5.20</b>	<b>5.40</b>	<b>5.95</b>

# Collection System

540-50-575 Wastewater Collections Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$248,676	\$399,461	427,901	\$471,616
41140 - WAGES - OVERTIME	\$1,721	\$2,190	6,000	\$0
41210 - HEALTH INSURANCE	\$37,937	\$60,417	53,013	\$86,648
41230 - HEALTH-IN-LIEU	\$5,700	\$11,163	11,400	\$11,172
41240 - CAFETERIA PLAN SECTION 125	\$11,364	\$18,041	19,720	\$22,496
41260 - SOCIAL SECURITY & MEDICARE	\$3,868	\$6,254	7,041	\$7,328
41270 - WORKER COMP INSURANCE	\$32,837	\$24,016	40,775	\$32,646
41290 - BENEFITS - OTHER	\$1,471	\$1,225	2,304	\$1,782
41250 - PERS RETIREMENT	\$57,704	\$65,779	75,776	\$86,539
42150 - INFO TECH SUPPORT SERVICES	\$702	\$448	58,600	\$6,100
42160 - PROFESSIONAL SERVICES	\$4,425	\$5,298	67,500	\$1,700
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$4,253	\$5,131	24,500	\$54,500
42310 - GENERAL REPAIRS & MAINT	\$7,405	\$45,842	30,000	\$35,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$1,606	\$2,221	4,900	\$9,320
42430 - CONFERENCES - TRAINING	\$17,724	\$15,018	15,000	\$15,000
42440 - RENTALS - EQUIPMENT/SPACE	—	—	15,000	\$10,000
43110 - OFFICE SUPPLIES	\$396	\$6,322	4,300	\$0
43115 - OPERATING SUPPLIES	\$32,450	\$36,849	27,700	\$31,500
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$1,833	\$2,227	700	\$2,500
46130 - MAJOR EQUIPMENT	\$709,259	\$29,287	—	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$1,181,331</b>	<b>\$737,190</b>	<b>892,130</b>	<b>\$885,847</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</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	4.00
<b>Total Staff Full Time Equivalents</b>	<b>4.50</b>	<b>4.50</b>	<b>5.50</b>

# Environmental Compliance

540-50-585 Environmental Compliance Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36390 - MISC REVENUES - OTHER	\$124	—	—	—
<b>REVENUES TOTAL</b>	<b>\$124</b>	<b>—</b>	<b>—</b>	<b>\$0</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$144,748	\$178,989	209,942	\$134,103
41140 - WAGES - OVERTIME	\$182	—	—	\$1,000
41210 - HEALTH INSURANCE	\$23,843	\$38,000	30,407	\$22,339
41230 - HEALTH-IN-LIEU	—	\$1,710	3,480	\$559
41240 - CAFETERIA PLAN SECTION 125	\$6,232	\$7,894	9,046	\$5,493
41260 - SOCIAL SECURITY & MEDICARE	\$2,190	\$2,738	3,171	\$2,033
41270 - WORKER COMP INSURANCE	\$11,826	\$12,151	20,109	\$10,304
41290 - BENEFITS - OTHER	\$559	\$535	617	\$317
41250 - PERS RETIREMENT	\$41,525	\$25,962	29,903	\$18,888
42150 - INFO TECH SUPPORT SERVICES	—	\$4,690	6,200	\$11,300
42160 - PROFESSIONAL SERVICES	\$108,682	\$177,640	296,361	\$131,500
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	—	—	17,300	\$69,360
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$6,182	\$4,576	14,000	\$12,000
42310 - GENERAL REPAIRS & MAINT	\$9,674	\$34,296	14,000	\$11,000
42431 - TUITION REIMBURSEMENT	—	—	—	\$9,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$11,770	\$2,877	19,700	\$11,600
42430 - CONFERENCES - TRAINING	\$7,531	\$11,555	23,800	\$21,500
42460 - REGULATORY COMPLIANCE PERMITS	\$84,279	\$80,740	69,700	\$70,900
43115 - OPERATING SUPPLIES	\$20,594	\$31,666	22,000	\$22,000
46130 - MAJOR EQUIPMENT	\$9,918	\$11,060	25,000	\$30,000
<b>EXPENDITURES TOTAL</b>	<b>\$489,734</b>	<b>\$627,077</b>	<b>814,736</b>	<b>\$595,196</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Environmental Services Manager	0.40	0.40	0.20
Environmental Specialist	1.70	1.70	1.10
<b>Total Staff Full Time Equivalents</b>	<b>2.10</b>	<b>2.10</b>	<b>1.30</b>

# Capital Projects

540-85-450 Wastewater Ops Capital Projects Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
48310 - TRANSFER CAP PROJS FUND - GEN	\$149,364	\$66,990	1,301,696	\$1,606,000
47170 - INTRA-FUND TRANSFER OUT WASTEW	\$48,405	—	—	\$800,000
<b>EXPENDITURES TOTAL</b>	<b>\$197,769</b>	<b>\$66,990</b>	<b>1,301,696</b>	<b>\$2,406,000</b>

## Transfers - Capital Projects

Fund 540 CIP Transfers

	FY 2025-26 Adopted Budget
<b>Capital Projects</b>	
TR16-0700 - GREEN ISLAND RD RECON&WIDENING	\$72,000
TR24-0300 - RANCHO DEL MAR PAVING AND UTILITY IMPROVEMENTS	\$1,334,000
TR25-0100 - RANCHO PHASE II	\$200,000
WW16-0300 - SCADA WATER RECLAMATION FACILITY	\$250,000
WW24-0100 - ANDREW ROAD SEWER REPAIR	\$421,456
WW25-0100 - CARTAGENA MANHOLE REHAB	\$50,000
WW26-0400 - SLUDGE REMOVAL AND HAULING WATER RECLAMATION FACILITY	\$500,000
<b>CAPITAL PROJECTS TOTAL</b>	<b>\$2,827,456</b>



# Operations Administration

## 540-80-810 Wastewater Operations Administration Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36320 - LATE PENALTIES / INTEREST	\$81,785	\$58,583	90,000	\$100,000
35810 - SEWERAGE SERVICE CHARGES	\$4,940,178	\$5,002,640	5,050,000	\$6,500,000
36110 - INTEREST - INVESTMENTS	\$166,693	\$265,545	193,300	\$181,586
36390 - MISC REVENUES - OTHER	\$19,131	\$10,694	15,000	\$15,000
<b>REVENUES TOTAL</b>	<b>\$5,207,787</b>	<b>\$5,337,463</b>	<b>5,348,300</b>	<b>\$6,796,586</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$136,471	\$39,738	108,810	\$150,086
41140 - WAGES - OVERTIME	\$178	—	0	\$0
41160 - ALLOWANCES	\$1,920	—	0	\$0
41210 - HEALTH INSURANCE	\$20,840	\$10,059	20,353	\$29,167
41240 - CAFETERIA PLAN SECTION 125	\$4,452	\$2,106	4,510	\$5,743
41260 - SOCIAL SECURITY & MEDICARE	\$2,069	\$608	1,789	\$2,260
41270 - WORKER COMP INSURANCE	\$7,096	\$6,420	7,984	\$8,941
41282 - PENSION EXPENSE	\$47,287	\$125,701	—	\$0
41290 - BENEFITS - OTHER	\$1,421	—	676	\$1,670
41250 - PERS RETIREMENT	\$18,820	\$10,440	16,454	\$39,032
41280 - RETIREE HEALTH BENEFITS	\$60,646	\$76,961	88,166	\$92,555
41281 - OPEB	\$145,161	\$113,989	—	\$36,407
42160 - PROFESSIONAL SERVICES	—	\$29,040	30,000	\$45,000
42180 - TEMP AGENCY SERVICES	—	\$2,271	0	—
42400 - BAD DEBT EXPENSE	\$9,434	-\$46,227	—	\$0
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$457	—	—	\$0
43110 - OFFICE SUPPLIES	\$625	—	—	\$0
42483 - ISF - BLDG MAINT	\$176,525	\$263,738	317,825	\$251,611
42484 - ISF - FLEET	\$106,843	\$163,570	180,005	\$188,140
42485 - ISF - INFO TECH	\$194,110	\$237,073	312,200	\$117,727
42487 - ISF - LEGAL SERVICES	\$24,347	\$99,460	57,837	\$60,662
43230 - UTILITIES - WATER	\$14,702	\$15,910	18,800	\$19,100
48110 - TRANSFER TO GEN FND SUPPORT SV	\$985,111	\$1,101,410	1,513,455	\$1,598,165
48115 - TRANSFER TO GENERAL FUND - OTH	\$481	\$0	1,000	\$0
48140 - TRANSFER TO OTHER FUNDS	\$17,129	—	—	—
<b>EXPENDITURES TOTAL</b>	<b>\$1,976,126</b>	<b>\$2,252,268</b>	<b>2,679,864</b>	<b>\$2,646,266</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Maintenance & Utilities Director	0.40	-	-
Assistant Director of Public Works	-	0.45	0.45
Administrative Technician	0.40	0.40	0.40
Administrative Clerk	0.25	0.25	0.50
<b>Total Staff Full Time Equivalents</b>	<b>1.05</b>	<b>1.10</b>	<b>1.35</b>

# Debt Service

540-80-830 Wastewater Operations Debt Service Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Expenditures</b>				
42490 - SERVICES - OTHER	\$812	–	–	\$0
44110 - INTEREST PAYMENT	\$31,085	\$51,761	53,329	\$27,265
44120 - PRINCIPAL PAYMENT	\$722,377	–	–	\$0
44125 - DEBT SERVICE CONTRA ACCOUNT	-\$722,377	–	–	\$0
47170 - INTRA-FUND TRANSFER OUT WASTEW	\$281,640	\$290,074	298,857	\$118,173
<b>EXPENDITURES TOTAL</b>	<b>\$313,537</b>	<b>\$341,834</b>	<b>352,186</b>	<b>\$145,438</b>

545 Wastewater Debt Service Fund Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
37170 - INTRA-FUND TRANSFER IN WASTEWA	\$206,640	\$215,074	223,857	\$43,173
<b>REVENUES TOTAL</b>	<b>\$206,640</b>	<b>\$215,074</b>	<b>223,857</b>	<b>\$43,173</b>
<b>Expenditures</b>				
44110 - INTEREST PAYMENT	\$52,295	\$49,564	46,379	\$43,173
44120 - PRINCIPAL PAYMENT	\$154,345	\$165,510	177,478	\$180,996
44125 - DEBT SERVICE CONTRA ACCOUNT	-\$154,345	-\$165,634	-177,478	-\$180,996
<b>EXPENDITURES TOTAL</b>	<b>\$52,295</b>	<b>\$49,440</b>	<b>46,379</b>	<b>\$43,173</b>

# Capacity Fees

550 Wastewater Capacity Fee Fund Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35160 - CAPACITY FEE	\$235,879	\$676,991	18,500	\$2,464,173
36110 - INTEREST - INVESTMENTS	\$157,984	\$250,403	149,049	\$100,228
<b>REVENUES TOTAL</b>	<b>\$393,862</b>	<b>\$927,394</b>	<b>167,549</b>	<b>\$2,564,401</b>
<b>Expenditures</b>				
46130 - MAJOR EQUIPMENT	–	–	–	\$202,179
47170 - INTRA-FUND TRANSFER OUT WASTEW	\$39,180	–	–	\$1,790,880
<b>EXPENDITURES TOTAL</b>	<b>\$39,180</b>	<b>–</b>	<b>–</b>	<b>\$1,993,059</b>

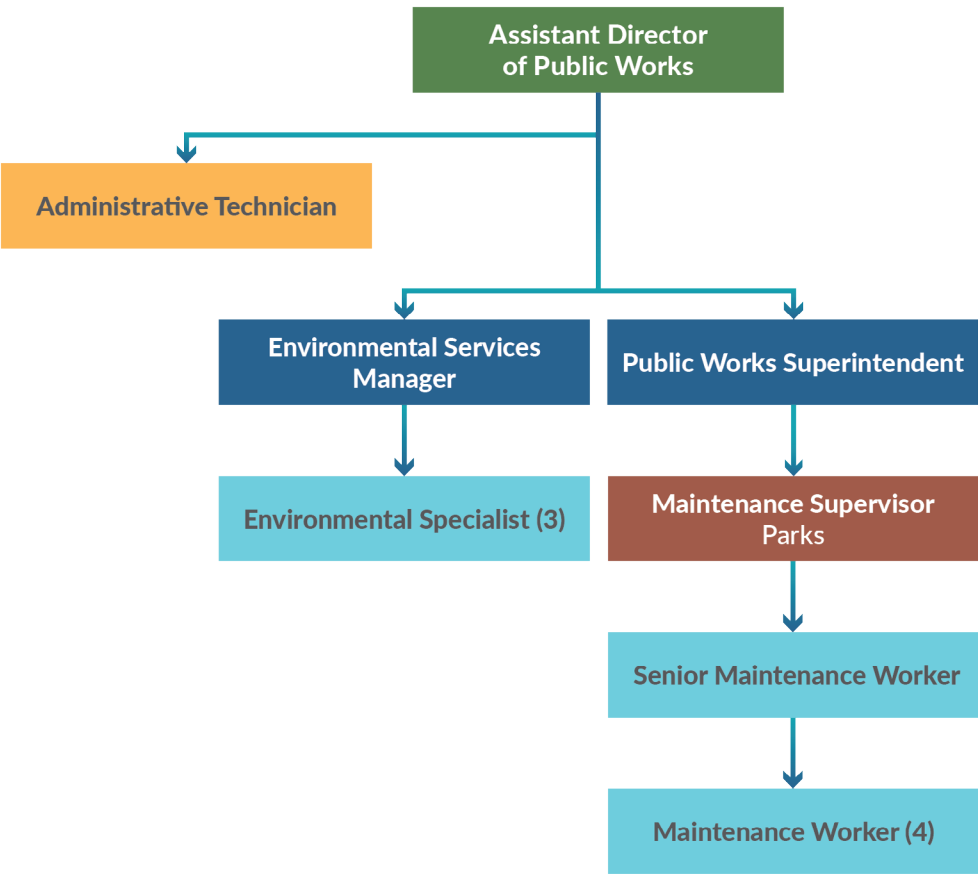
# Capital Reserve

570 Wastewater Capital Reserve Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36110 - INTEREST - INVESTMENTS	\$11,381	\$23,420	20,400	\$13,530
37170 - INTRA-FUND TRANSFER IN WASTEWA	\$75,000	\$75,000	75,000	\$75,000
<b>REVENUES TOTAL</b>	<b>\$86,381</b>	<b>\$98,420</b>	<b>95,400</b>	<b>\$88,530</b>
<b>Expenditures</b>				
47170 - INTRA-FUND TRANSFER OUT WASTEW	–	\$131,837	103,100	\$421,456
<b>EXPENDITURES TOTAL</b>	<b>–</b>	<b>\$131,837</b>	<b>103,100</b>	<b>\$421,456</b>

# Recycled Water Enterprise

## Organizational Chart



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 daily. 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.

## FY 2024-25 Highlights

- Commercial user site inspections

## FY 2025-26 Goals

- Recycled Water metered fill station
- Refurbish the Recycled Water tank

580 Recycled Water Operations Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35170 - DEVELOPER CONTRIBUTION IN LIEU	—	\$1,383,400	—	—
35821 - RECYCLED WATER SERVICE CHARGE	\$226,361	\$202,659	450,000	\$450,000
36110 - INTEREST - INVESTMENTS	\$12,392	\$4,315	—	\$0
<b>REVENUES TOTAL</b>	<b>\$238,753</b>	<b>\$1,590,374</b>	<b>450,000</b>	<b>\$450,000</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$217	\$297,506	224,196	\$262,274
41140 - WAGES - OVERTIME	—	\$1,241	2,000	—
41210 - HEALTH INSURANCE	—	\$51,177	52,456	\$64,053
41230 - HEALTH-IN-LIEU	—	\$1,663	2,280	\$559
41240 - CAFETERIA PLAN SECTION 125	—	\$10,888	10,793	\$11,244
41260 - SOCIAL SECURITY & MEDICARE	\$3	\$4,102	3,702	\$3,975
41270 - WORKER COMP INSURANCE	\$526	\$14,681	25,558	\$19,955
41282 - PENSION EXPENSE	\$5,451	\$182,011	—	—
41290 - BENEFITS - OTHER	—	\$1,179	1,112	\$1,393
41250 - PERS RETIREMENT	\$1,246	\$33,224	33,102	\$44,221
41280 - RETIREE HEALTH BENEFITS	\$134	\$1,872	2,250	\$15,937
41281 - OPEB	\$6,726	\$9,801	—	\$6,269
42150 - INFO TECH SUPPORT SERVICES	—	\$672	14,000	\$6,000
42160 - PROFESSIONAL SERVICES	\$16,694	\$28,685	40,926	\$30,000
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$117,361	\$2,131	—	\$0
42420 - POSTAGE/MAIL/COPY/PRINTING SVC	\$36	—	5,000	\$3,000
42310 - GENERAL REPAIRS & MAINT	\$727	\$2,600	20,000	\$11,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	—	—	41,000	\$1,500
42430 - CONFERENCES - TRAINING	—	—	4,000	\$0
42460 - REGULATORY COMPLIANCE PERMITS	—	—	—	\$2,000
43115 - OPERATING SUPPLIES	\$7,594	\$59,616	135,350	\$90,000
43350 - AC RECYCLED WATER	\$18,437	—	—	\$0
42483 - ISF - BLDG MAINT	\$26,844	\$39,873	48,331	\$38,262
42487 - ISF - LEGAL SERVICES	\$514	\$23,698	11,479	\$10,445
44110 - INTEREST PAYMENT	\$130,911	\$211,757	68,764	\$66,351
46130 - MAJOR EQUIPMENT	—	—	77,756	\$0
45110 - DEPRECIATION	\$222,255	\$289,051	—	\$0
46190 - CAPITAL OUTLAY-CONTRA ACCOUNT	—	-\$3,464,349	—	—
48310 - TRANSFER CAP PROJS FUND - GEN	\$278,482	—	—	\$0
48110 - TRANSFER TO GEN FND SUPPORT SV	\$21,869	\$179,832	304,358	\$466,730
48115 - TRANSFER TO GENERAL FUND - OTH	\$31,111	\$13,478	—	\$0
47180 - INTRA-FUND TRANSFER OUT RECYCL	\$886,987	-\$55,624	—	\$120,000
<b>EXPENDITURES TOTAL</b>	<b>\$1,774,124</b>	<b>-\$2,059,235</b>	<b>1,128,412</b>	<b>\$1,275,168</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Assistant Director of Public Works	-	0.10	0.10
Environmental Services Manager	0.20	0.20	0.20
Environmental Specialist	0.60	0.60	0.50
Management Analyst	-	0.10	0.10
Public Works Superintendent	0.10	0.10	0.10
Maintenance Supervisor	0.40	0.40	0.40
Senior Maintenance Worker	0.20	0.20	0.20
Maintenance Worker	0.80	0.80	0.80
<b>Total Staff Full Time Equivalents</b>	<b>2.30</b>	<b>2.50</b>	<b>2.40</b>

# Internal Service Funds - Building & Maintenance

651 Building Maintenance ISF Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35190 - CHGS FOR SERV - OTHER	\$666,501	\$990,001	1,200,000	\$979,999
36110 - INTEREST - INVESTMENTS	\$7,194	\$17,834	17,200	\$25,621
37215 - TRANSFER IN FROM GENERAL FUND	—	\$287	—	\$0
<b>REVENUES TOTAL</b>	<b>\$673,695</b>	<b>\$1,008,122</b>	<b>1,217,200</b>	<b>\$1,005,620</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$46,127	\$125,810	124,931	\$130,870
41120 - WAGES - PART TIME	—	—	—	\$23,700
41140 - WAGES - OVERTIME	—	\$194	2,000	\$3,000
41210 - HEALTH INSURANCE	\$2,786	\$5,274	5,880	\$6,564
41230 - HEALTH-IN-LIEU	\$2,375	\$5,700	5,700	\$5,700
41240 - CAFETERIA PLAN SECTION 125	\$2,005	\$4,965	5,155	\$5,707
41260 - SOCIAL SECURITY & MEDICARE	\$683	\$1,877	1,969	\$2,407
41270 - WORKER COMP INSURANCE	\$8,582	\$9,187	15,127	\$4,986
41282 - PENSION EXPENSE	-\$33,546	\$39,545	—	\$0
41290 - BENEFITS - OTHER	\$70	\$302	313	\$629
41250 - PERS RETIREMENT	\$10,997	\$15,538	17,300	\$18,082
41280 - RETIREE HEALTH BENEFITS	\$5,109	\$6,820	7,820	\$7,355
41281 - OPEB	\$7,072	\$16,556	—	\$2,893
42150 - INFO TECH SUPPORT SERVICES	—	—	10,000	\$0
42160 - PROFESSIONAL SERVICES	\$25,180	—	—	\$50,000
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$123,663	\$210,990	254,700	\$316,200
42310 - GENERAL REPAIRS & MAINT	\$123,699	\$148,354	226,600	\$228,000
42430 - CONFERENCES - TRAINING	—	—	1,500	\$1,500
42460 - REGULATORY COMPLIANCE PERMITS	—	—	—	\$1,800
42486 - SUPPORT SERVICES	\$31,033	\$43,641	75,288	\$101,102
43110 - OFFICE SUPPLIES	\$103	\$497	500	\$500
43115 - OPERATING SUPPLIES	\$21,218	\$11,882	25,000	\$33,475
43210 - UTILITIES - GAS & ELEC	\$104,308	\$146,882	160,000	\$143,000
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$292	\$503	300	\$600
43230 - UTILITIES - WATER	\$29,088	\$40,024	40,700	\$48,100
46140 - MAJOR BUILDING IMPROVEMENTS	\$14,766	\$20,315	—	\$0
45110 - DEPRECIATION	\$287	—	—	—
46190 - CAPITAL OUTLAY-CONTRA ACCOUNT	-\$14,766	—	—	—
48310 - TRANSFER CAP PROJS FUND - GEN	—	—	54,524	\$139,149
<b>EXPENDITURES TOTAL</b>	<b>\$511,130</b>	<b>\$854,854</b>	<b>1,035,307</b>	<b>\$1,275,319</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
PW Superintendent	0.20	0.20	0.20
Maintenance Supervisor	1.00	1.00	1.00
<b>Total Staff Full Time Equivalents</b>	<b>1.20</b>	<b>1.20</b>	<b>1.20</b>

# Fleet Operations

652 Fleet Maintenance ISF Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35190 - CHGS FOR SERV - OTHER	\$672,600	\$1,045,000	1,149,998	\$1,371,001
36110 - INTEREST - INVESTMENTS	\$11,008	\$14,006	10,000	\$12,056
36390 - MISC REVENUES - OTHER	\$5,157	—	—	\$0
36380 - PROCEEDS OF SALE	\$38,700	\$59,439	55,000	\$35,000
<b>REVENUES TOTAL</b>	<b>\$727,465</b>	<b>\$1,118,445</b>	<b>1,214,998</b>	<b>\$1,418,057</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$102,399	\$129,452	148,099	\$155,504
41140 - WAGES - OVERTIME	\$2,963	\$1,556	1,000	\$1,500
41210 - HEALTH INSURANCE	\$10,806	\$25,206	37,822	\$43,081
41240 - CAFETERIA PLAN SECTION 125	\$4,131	\$4,965	5,687	\$5,896
41260 - SOCIAL SECURITY & MEDICARE	\$1,599	\$1,965	2,230	\$2,341
41270 - WORKER COMP INSURANCE	\$11,164	\$9,669	16,002	\$12,566
41282 - PENSION EXPENSE	\$20,557	\$18,898	—	\$0
41290 - BENEFITS - OTHER	\$70	\$302	440	\$502
41250 - PERS RETIREMENT	\$26,353	\$23,790	38,488	\$46,646
41280 - RETIREE HEALTH BENEFITS	\$5,109	\$6,820	7,820	\$8,275
41281 - OPEB	\$7,072	\$16,556	—	\$3,255
42190 - MISCELLANEOUS CONTRACTUAL SERVICES	\$175	\$504	600	\$500
42310 - GENERAL REPAIRS & MAINT	\$150,353	\$175,052	190,000	\$195,000
42425 - MEMBERSHIP DUES & SUBSCRIPTION	\$54	—	—	—
42430 - CONFERENCES - TRAINING	\$349	\$529	1,000	\$300
42486 - SUPPORT SERVICES	\$31,033	\$43,641	75,288	\$87,227
43115 - OPERATING SUPPLIES	\$15,395	\$7,445	15,500	\$15,750
43120 - FUEL	\$92,268	\$101,779	108,924	\$110,000
44110 - INTEREST PAYMENT	\$40,008	\$84,067	—	\$0
44120 - PRINCIPAL PAYMENT	\$34,714	\$34,312	—	\$0
44130 - LEASE PAYMENT	\$160,884	\$522,661	509,000	\$569,000
43220 - UTIL- PHONESPGRSINTERNETCABLE	\$523	\$503	600	\$600
46120 - VEHICLES	\$219,082	\$171,902	90,000	\$74,000
46130 - MAJOR EQUIPMENT	\$39,577	—	8,200	\$0
46180 - LOSS ON DISPOSITION OF ASSET	\$29,939	\$35,528	—	\$0
46150 - LEASES	\$120,851	\$349,082	—	—
45110 - DEPRECIATION	\$201,064	\$178,573	—	\$0
44125 - DEBT SERVICE CONTRA ACCOUNT	-\$236,020	-\$461,447	—	\$0
46190 - CAPITAL OUTLAY-CONTRA ACCOUNT	-\$53,166	-\$68,640	—	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$1,039,303</b>	<b>\$1,414,671</b>	<b>1,256,700</b>	<b>\$1,331,943</b>

## Division Staffing Full Time Equivalent Positions

	Adopted Budget FY 2023-24	Adopted Budget FY 2024-25	Adopted Budget FY 2025-26
Management Analyst	-	0.15	0.15
PW Superintendent	0.20	0.20	0.20
Mechanic	1.00	1.00	1.00
<b>Total Staff Full Time Equivalents</b>	<b>1.20</b>	<b>1.35</b>	<b>1.35</b>



# Information Technology

653 Information Technology ISF Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35190 - CHGS FOR SERV - OTHER	\$915,799	\$1,118,499	1,560,999	\$1,110,001
36110 - INTEREST - INVESTMENTS	\$3,379	\$5,300	12,000	\$24,268
36390 - MISC REVENUES - OTHER	—	\$1,000	—	\$0
<b>REVENUES TOTAL</b>	<b>\$919,178</b>	<b>\$1,124,799</b>	<b>1,572,999</b>	<b>\$1,134,269</b>
<b>Expenditures</b>				
41110 - WAGES - FULL TIME	\$8,746	\$61,327	68,845	\$62,571
41140 - WAGES - OVERTIME	—	\$52	—	—
41160 - ALLOWANCES	\$240	\$940	960	\$960
41210 - HEALTH INSURANCE	\$154	\$5,220	5,880	\$0
41230 - HEALTH-IN-LIEU	\$238	\$843	855	\$1,140
41240 - CAFETERIA PLAN SECTION 125	\$218	\$1,635	1,738	\$1,747
41260 - SOCIAL SECURITY & MEDICARE	\$137	\$941	985	\$964
41270 - WORKER COMP INSURANCE	\$403	\$861	1,408	\$489
41282 - PENSION EXPENSE	-\$642	\$41,059	—	\$0
41290 - BENEFITS - OTHER	\$177	\$2,516	2,634	\$2,658
41250 - PERS RETIREMENT	\$3,607	\$10,075	14,718	\$15,904
41280 - RETIREE HEALTH BENEFITS	\$422	\$1,898	2,249	\$2,146
41281 - OPEB	-\$1,858	\$13,698	—	\$844
42150 - INFO TECH SUPPORT SERVICES	\$416,475	\$639,309	1,239,475	\$1,232,987
42160 - PROFESSIONAL SERVICES	\$254,825	\$263,306	0	\$0
42486 - SUPPORT SERVICES	\$2,069	\$10,877	28,162	\$20,556
44110 - INTEREST PAYMENT	\$10,918	-\$1,716	—	—
44130 - LEASE PAYMENT	\$126,728	\$110,413	—	\$0
43210 - UTILITIES - GAS & ELEC	\$4,768	\$206	11,136	\$300
45130 - DEPRECIATION - STREETS INFRASTRUCTURE	\$102,810	\$162,902	—	—
44125 - DEBT SERVICE CONTRA ACCOUNT	-\$114,646	-\$148,183	—	—
<b>EXPENDITURES TOTAL</b>	<b>\$815,788</b>	<b>\$1,178,181</b>	<b>1,379,045</b>	<b>\$1,343,266</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2023-24</b>	<b>Adopted Budget FY 2024-25</b>	<b>Adopted Budget FY 2025-26</b>
Assistant City Manager	0.20	0.20	0.20
Executive Assistant to City Manager	0.15	0.15	0.15
<b>Total Staff Full Time Equivalents</b>	<b>0.35</b>	<b>0.35</b>	<b>0.35</b>

## Legal Services

654 Legal Services ISF Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
35190 - CHGS FOR SERV - OTHER	\$182,942	\$608,606	400,010	\$370,002
36110 - INTEREST - INVESTMENTS	–	\$3,008	3,200	\$0
<b>REVENUES TOTAL</b>	<b>\$182,942</b>	<b>\$611,614</b>	<b>403,210</b>	<b>\$370,002</b>
<b>Expenditures</b>				
42110 - LEGAL SERVICES	–	–	–	\$170,000
42160 - PROFESSIONAL SERVICES	\$289,993	\$332,189	570,031	\$0
<b>EXPENDITURES TOTAL</b>	<b>\$289,993</b>	<b>\$332,189</b>	<b>570,031</b>	<b>\$170,000</b>

## Parks Renovation + Replacement

655 Parks Renovations and Replacement Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36110 - INTEREST - INVESTMENTS	–	–	–	\$75,576
37215 - TRANSFER IN FROM GENERAL FUND	–	\$2,737,000	250,000	\$0
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$2,737,000</b>	<b>250,000</b>	<b>\$75,576</b>
<b>Expenditures</b>				
48310 - TRANSFER CAP PROJS FUND - GEN	–	\$173,062	7,513	\$1,073,730
<b>EXPENDITURES TOTAL</b>	<b>–</b>	<b>\$173,062</b>	<b>7,513</b>	<b>\$1,073,730</b>

## Streets Renovation + Replacement

656 Streets Renovation and Replacement Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36110 - INTEREST - INVESTMENTS	–	–	–	\$44,312
37215 - TRANSFER IN FROM GENERAL FUND	–	\$1,500,000	–	\$0
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$1,500,000</b>	<b>–</b>	<b>\$44,312</b>

## Civic Facilities Renovation + Replacement

657 Civic Facilities Renovation & Replacement Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36110 - INTEREST - INVESTMENTS	–	–	–	\$12,780
37215 - TRANSFER IN FROM GENERAL FUND	–	\$500,000	–	\$0
<b>REVENUES TOTAL</b>	–	<b>\$500,000</b>	–	<b>\$12,780</b>
<b>Expenditures</b>				
48310 - TRANSFER CAP PROJS FUND - GEN	–	\$67,400	–	\$15,000
<b>EXPENDITURES TOTAL</b>	–	<b>\$67,400</b>	–	<b>\$15,000</b>

## Public Safety Building Renovation + Replacement

658 Public Safety Facilities Renovation & Replacement Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36110 - INTEREST - INVESTMENTS	–	–	–	\$5,908
37215 - TRANSFER IN FROM GENERAL FUND	–	\$200,000	–	\$0
<b>REVENUES TOTAL</b>	–	<b>\$200,000</b>	–	<b>\$5,908</b>
<b>Expenditures</b>				
48310 - TRANSFER CAP PROJS FUND - GEN	–	–	5,454	\$42,555
<b>EXPENDITURES TOTAL</b>	–	–	<b>5,454</b>	<b>\$42,555</b>

## Pension Stabilization

659 Pension Stabilization ISF Budget Detail

	FY 2022-23 Actuals	FY 2023-24 Actuals	FY 2024-25 Estimated Actuals	FY 2025-26 Adopted Budget
<b>Revenues</b>				
36110 - INTEREST - INVESTMENTS	–	–	–	\$2,954
37215 - TRANSFER IN FROM GENERAL FUND	–	\$100,000	–	\$0
<b>REVENUES TOTAL</b>	–	<b>\$100,000</b>	–	<b>\$2,954</b>

# 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 2025-26 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	2025-26 Principal	2025-26 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
Gen Fund to 440; 510 to 440; 510 to 515; 540 to 545; 810 to 815	440 Engie DS Fund; 515 Water DS Fund; 540 Wastewater DS Fund; 815 Fire District DS Fund	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	33,961	97,452
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	42,728	125,263
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>\$317,894</b>	<b>\$1,241,516</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
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%
2024	4,348,669,848	163,075,119		163,075,119	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 2026-30 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

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
TRANSPORTATION	\$36,568,273	\$110,000	\$1,563,750	\$0	\$0
PARKS & RECREATION	\$3,691,928	\$4,814,000	\$685,000	\$3,095,000	\$530,000
WASTEWATER	\$3,062,336	\$600,000	\$0	\$0	\$0
WATER	\$2,985,074	\$0	\$550,000	\$0	\$0
CIVIC FACILITIES	\$1,730,603	\$200,000	\$0	\$95,000	\$0
AMERICAN CANYON RD EAST	\$0	\$0	\$0	\$0	\$335,730
RECYCLED WATER	\$195,000	\$0	\$0	\$0	\$0
TOTAL	\$48,233,214	\$5,724,000	\$2,798,750	\$3,190,000	\$865,730

## 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 costtly 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 constraints and competing priorities and a list of those unfunded projects are listed below.



## Accomplishments and Completed Projects

### Projects Completed FY 2024-25

- CF24-0100 EV Charging Station
- Projects with NOC's
- PR23-0800 Via Bellagio Playground Resurface
- PR13-0200 Newell Open Space Parking Lot
- PR22-0100 Skate Park Relocation Project
- TR16-0703 Green Island Road Rule 20
- TR22-0400 Benton Way Pavement Rehabilitation
- WW25-0100 Cartagena Manhole Rehabilitation
- PR21-0100 Playground Replacement
  - Via Bellagio
  - Linwood
  - Northampton

### Projects in Construction FY 2025-26

- TR16-0700 Green Island Road Reconstruction/Widening
- TR24-0300 Rancho Del Mar Paving and Utility Improvements
- TR24-0200 ARPA4 Melvin Sidewalk
- TR23-0100 ARPA Knightsbridge
- PR19-0100 Wetlands Edge Environmental Educational Enhancement Project
- PR23-0500 Northampton Park Restroom
- PR23-0700 Silver Oak Park
- WW25-0100 Cartagena Manhole Rehabilitation
- CF23-0100 City Hall Roof Replacement
- CF23-0300 Corp Yard Relocation and Facility Upgrade
- PR23-0400 Northampton Shade Canopy
- WW16-0300 SCADA Water Reclamation Facility
- WA26-0200 Water Treatment Plant Project

## Projects in Design FY 2025-26

- PR25-0400 Veteran's Park Playground Replacement and Resurface
- PR26-0100 Wetland Restoration and Public Access Project – Design Phase
- TR23-0200 South Kelly – Hwy 29 Intersection
- TR26-0200 Rio Del Mar Extension
- TR24-0300 ARPA6 Rancho Del Mar Paving and Utility Improvements
- WW24-0100 Andrew Road Sewer Repair
- WW20-0100 SS4 Broadway Sewer Rehab, Crawford to Donaldson
- PR23-0100 Melvin Road Park Improvement
- TR27-0100 Melvin Road Pavement Rehabilitation

## 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

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
COMM FACILITIES DIST - CIP	\$6,655,280	\$0	\$0	\$0	\$0
TRAFFIC IMPACT FEE FUND	\$5,054,885	\$0	\$0	\$0	\$0
UNFUNDED CIP	\$0	\$430,000	\$25,000	\$2,590,000	\$530,000
CAPITAL PROJECTS	\$1,506,414	\$1,537,000	\$0	\$0	\$0
PARKS IMPACT FEE FUND	\$1,640,781	\$1,397,000	\$0	\$0	\$0
PARKS RENOVATION & REPLACEMENT	\$1,073,730	\$250,000	\$660,000	\$600,000	\$0
AMCAN RD E ASSMT DIST	\$0	\$0	\$0	\$0	\$335,730
CIVIC IMPACT FEE FUND	\$304,341	\$0	\$0	\$0	\$0
ZERO WATER FOOTPRINT	\$75,000	\$0	\$0	\$0	\$0
PUBLIC SAFETY BUILDING RENOVATION & REPLACEMENT	\$42,555	\$0	\$0	\$0	\$0
CIVIC FACILITIES RENOVATION & REPLACEMENT	\$15,000	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$16,367,986</b>	<b>\$3,614,000</b>	<b>\$685,000</b>	<b>\$3,190,000</b>	<b>\$865,730</b>
SPECIAL REVENUE FUND					
FEDERAL GRANTS	\$9,567,657	\$0	\$0	\$0	\$0
MEASURE T	\$3,286,027	\$110,000	\$230,750	\$0	\$0
STATE GRANTS	\$399,349	\$1,200,000	\$1,333,000	\$0	\$0
STORM DRAIN/MEASURE A	\$2,579,869	\$0	\$0	\$0	\$0
GAS TAX/ROAD MAINTENANCE	\$877,550	\$0	\$0	\$0	\$0
LLAD Zone 2, Vintage Ranch	\$640,748	\$0	\$0	\$0	\$0
LEGAL SETTLEMENT	\$434,122	\$0	\$0	\$0	\$0
TFCA GRANT	\$165,831	\$200,000	\$0	\$0	\$0
GAS TAX RMRA	\$205,535	\$0	\$0	\$0	\$0
LLAD Zone 3, Napa Junction	\$150,000	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$18,306,688</b>	<b>\$1,510,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$34,674,674</b>	<b>\$5,124,000</b>	<b>\$2,248,750</b>	<b>\$3,190,000</b>	<b>\$865,730</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
WATER OPERATIONS	\$6,681,055	\$0	\$550,000	\$0	\$0
WASTEWATER OPERATIONS	\$2,827,456	\$600,000	\$0	\$0	\$0
WATER CAPACITY FEE FUND	\$2,000,000	\$0	\$0	\$0	\$0
WASTEWATER CAPACITY FEES	\$1,790,880	\$0	\$0	\$0	\$0
RECYCLED WATER OPERATIONS	\$120,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$13,419,391</b>	<b>\$600,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>
INTERNAL SERVICE FUND					
ISF - BLDG MAINTENANCE	\$139,149	\$0	\$0	\$0	\$0
<b>INTERNAL SERVICE FUND TOTAL</b>	<b>\$139,149</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$13,558,540</b>	<b>\$600,000</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$48,233,214</b>	<b>\$5,724,000</b>	<b>\$2,798,750</b>	<b>\$3,190,000</b>	<b>\$865,730</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 U

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.

In November of 2024, Measure U was approved by voters extending the half-cent sales tax for 30 years. This measure replaces Measure T effective July 1, 2025. The significant difference in the measures is that Measure U also allows the county to borrow against future revenue (bonding) to fund road projects.

**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 2025-26 Capital Budget

## General Government CIP Fund 350

	Project Number	Project Description	New Total Project Budget	Anticipated for FY 2025-26	CIP Fund	FUNDING SOURCES
1	CF23-0100	City Hall Building Roof Improvement	140,000	139,149	350	Building Maintenance ISF 651
2	CF23-0300	Corp Yard Relocation and Fac Upgrade	1,780,000	463,977	350	General Fund 100 (350) \$700,000 ARPA Grant 240 \$215,904 Civic Impact Fee Fund 330 \$864,096
3	CF24-0100	EV Charging Station	230,526	65,831	350	TFCA State Grant Fund 226
4	CF24-0200	Napa River Ecology Center Site Improvements	1,000,000	904,091	350	Measure A Fund 210 \$515,070 Legal Settlement Fund 282 \$484,930
5	CF25-0100	PD Parking Lot	50,000	42,555	350	Public Safety R&R 658
6	CF26-0100*	EV Charging Stations	300,000	100,000	350	TFCA State Grant Fund 226
7	CF26-0200*	City Monument Sign Replacement	110,000	15,000	350	Civic Facilities R&R 657 \$15,000 Unfunded \$95,000
8	PR19-0100	Wetlands Edge Environmental Educational Enhancement Project	950,000	879,771	350	Environmental Educational Facilities Grant Fund 230 \$246,000; Parks Impact Fee Fund 310 \$704,000
9	PR23-0100	Melvin Park Improvements	700,000	100,000	350	Park Impact Fee Fund 310 \$270,000 Unfunded \$430,000
10	PR23-0200	Melvin Tennis Court Improvements	500,000	497,679	350	Park Impact Fee Fund 310
11	PR23-0400	Northampton Shade Canopy	298,000	291,963	350	Parks Renovation & Replacement Fund 655
12	PR23-0500	Northampton Park Restroom	525,900	503,198	350	Parks Renovation & Replacement Fund 655
13	PR23-0700	Silver Oak Restroom	665,000	640,748	350	LLAD Zone 2 Fund 262
14	PR24-0100	Linwood Park Improvements	350,000	100,000	350	Parks Impact Fee Fund 310
15	PR25-0400	Veterans Park Playground Replacement & Resurface	515,000	513,569	350	Park Impact Fee Fund 310 \$250,000 Parks R&R 655 \$265,000
16	PR25-0500	Community Park I Playground Replacement & Resurface	515,000	15,000	350	Park Impact Fee Fund 310 \$250,000 Parks R&R 655 \$265,000
17	PR25-0600	Main Street Park Improvements	150,000	150,000	350	LLAD Zone 3 Fund 263
18	TR16-0700	Green Island Rd Reconstruction/Widening	19,631,733	15,079,903	350	Measure A Fund 210 \$1,185,000 Measure U Fund 211 \$100,000 EDA Grant (1) 240 \$248,008; EDA Grant (2) 240 \$5,500,000 Traffic Impact Fund 320 \$1,150,000 Comm Fac Dist Fund 381 \$9,821,725 Water Ops \$10 \$1,555,000 Wastewater Ops \$40 \$72,000
19	TR16-0703	Green Island Rd Rule 20 A/B Utility Undergrounding	2,570,000	42,262	350	Traffic Impact Fund 320 \$72,000 Utility Underground 380 \$160,000 Comm Fac Dist Fund 381 \$2,338,000
20	TR16-0704*	Green Island Rd Class I Trail	1,300,000	1,300,000	350	Gas Tax Fund 212 \$300,000 OBAG Federal Grant Fund 240 \$1,000,000
21	TR22-0400	Benton Way Pavement Rehabilitation & Crosswalk Enhancement	1,800,000	300,241	350	American Rescue Plan Act (ARPA) Grant Fund 240 \$75,920 Measure T 211 \$764,080; RMRA Fund 213 \$800,000 Water Ops \$10 \$127,000; WW Ops \$40 \$33,000
22	TR23-0100	ARPAS Knightsbridge Reconstruction & Water Main Improvements	2,676,900	1,862,188	350	Measure T Fund 211 \$385,000 American Rescue Plan Act (ARPA) Grant Fund 240 \$960,000 Water Ops \$10 \$505,000
23	TR23-0200	South Kelly - Hwy 29 Intersection	1,145,000	1,123,983	350	Revenue from Development Fund 350

24	TR23-0300	East American Canyon Road Guardrail	780,000	740,230	350	HSP Grant Fund 230 \$252,450 Gas Tax Fund 212 \$527,550
25	TR24-0200	ARPA4 Melvin Sidewalk	2,795,600	2,639,219	350	Measure A Fund 210 \$924,900 Measure T Fund 211 \$1,047,605 American Rescue Plan Act (ARPA) Grant Fund 240 \$500,000 Revenue from Development Fund 350 \$222,795 Water Ops 510 \$100,300
26	TR24-0300	ARPA6 Rancho Del Mar Paving and Utility Improvements	8,071,000	7,515,247	350	Measure T Fund 211 \$1,201,000 American Rescue Plan Act (ARPA) Grant Fund 240 \$2,624,000 Water Operations 510 \$2,912,000 Wastewater Operations 540 \$1,334,000
27	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
28	TR26-0100*	Citywide Pavement Rejuvenation Project	250,000	250,000	350	Measure U Fund 211
29	TR26-0200*	Rio Del Mar Extension	5,000,000	5,000,000	350	Traffic Impact Fee Fund 320
30	TR27-0100*	Melvin Road Pavement Rehabilitation	1,788,750	115,000	350	Measure U Fund 211 \$455,750 HIP State Grant 230 \$1,333,000
<b>Total Fund 350</b>			<b>57,188,409</b>	<b>41,990,804</b>		

## Water CIP Fund 530

	Project Number	Project Description	New Total Project Budget	Anticipated for FY 2025-26	CIP Fund	FUNDING SOURCES
31	WA23-0100	Water Treatment Plant Shop	75,000	75,000	530	Water Operations Fund 510
32	WA23-0200	Water Treatment Plant Filter Media Replacement & Underdrain Repair	350,000	350,000	530	Water Operations Fund 510
33	WA24-0200	North Kelly Water Main	145,000	145,000	530	Water Operations Fund 510
34	WA25-0200	Zone 5 Water Pump Station	2,000,000	2,000,000	530	Water Capacity Fund 520
35	WA26-0100	Northampton Water Main Replacement	650,000	100,000	530	Water Operations Fund 510
36	WA26-0200*	SCADA	250,000	225,074	530	Water Operations Fund 510
37	WA26-0300*	Oat Hill Fencing	90,000	90,000	530	Water Operations Fund 510
<b>Total Fund 530</b>			<b>3,560,000</b>	<b>2,985,074</b>		

## Wastewater CIP Fund 560

	Project Number	Project Description	New Total Project Budget	Anticipated for FY 2025-26	CIP Fund	FUNDING SOURCES
38	WW16-0300	SCADA	250,000	250,000	560	Wastewater Operations 540
39	WW20-0100	SS4 Broadway Sewer Rehab, Crawford to Donaldson	1,850,000	1,790,880	560	Wastewater Capacity Fee Fund 550 \$1,100,000 Developer Contribution in Lieu 560 \$750,000
40	WW24-0100	Andrew Road Sewer Repair	675,000	421,456	560	Wastewater Operations 540
41	WW25-0100*	Cartagena Manhole Rehab	100,000	100,000	560	Gas Tax Fund 212 \$50,000; Wastewater Operations Fund 540 \$50,000
42	WW26-0400*	Sludge Removal and Hauling - Water Reclamation Facility	1,100,000	500,000	560	Wastewater Operations 540
Total Fund 560			3,975,000	3,062,336		

## Recycled Water CIP Fund 590

	Project Number	Project Description	New Total Project Budget	Anticipated for FY 2025-26	CIP Fund	FUNDING SOURCES
43	RW23-0100	Recycled Water Fill Stations	120,000	120,000	590	Recycled Water Operations Fund 580
44	RW26-0100	Little League Field Irrigation	75,000	75,000	590	Recycled Water Operations Fund 580
Total Fund 590			195,000	195,000		

## Total for FY 2025-26

TOTAL	65,254,139	48,233,214
-------	------------	------------

# FY 2025-2030 Summary CIP Plan

## Civic Capital Projects

The civic capital improvement plan creates the framework for acquisition, development, and rehabilitation of civic facilities.

Civic Project List

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
CITY HALL ROOF REPLACEMENT	\$139,149	\$0	\$0	\$0	\$0
CITY MONUMENT SIGN REPLACEMENT	\$15,000	\$0	\$0	\$95,000	\$0
CORP YARD RELOCATION AND FAC UPGRADE	\$463,977	\$0	\$0	\$0	\$0
EV CHARGING STATION	\$65,831	\$0	\$0	\$0	\$0
EV CHARGING STATIONS	\$100,000	\$200,000	\$0	\$0	\$0
NAPA RIVER ECOLOGY CENTER SITE IMPROVEMENTS	\$904,091	\$0	\$0	\$0	\$0
PD PARKING LOT	\$42,555	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$1,730,603</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$0</b>

Civic Projects by Fund Source

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
CAPITAL PROJECTS	\$159,636	\$0	\$0	\$0	\$0
CIVIC FACILITIES RENOVATION & REPLACEMENT	\$15,000	\$0	\$0	\$0	\$0
CIVIC IMPACT FEE FUND	\$304,341	\$0	\$0	\$0	\$0
PUBLIC SAFETY BUILDING RENOVATION & REPLACEMENT	\$42,555	\$0	\$0	\$0	\$0
UNFUNDED CIP	\$0	\$0	\$0	\$95,000	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$521,532</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$0</b>
SPECIAL REVENUE FUND	\$1,069,922	\$200,000	\$0	\$0	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$1,591,454</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
INTERNAL SERVICE FUND					
ISF - BLDG MAINTENANCE	\$139,149	\$0	\$0	\$0	\$0
<b>INTERNAL SERVICE FUND TOTAL</b>	<b>\$139,149</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$139,149</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,730,603</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$0</b>

## Parks Capital Projects

The parks capital improvement plan creates the framework for acquisition, development, and rehabilitation of park areas and facilities.

Parks & Recreation Project List

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
AQUATIC FACILITY IMPROVEMENTS	\$0	\$390,000	\$660,000	\$2,300,000	\$0
COMM PARK 1 TRAIL IMPROVEMENTS	\$0	\$0	\$25,000	\$120,000	\$0
COMM PARK I PLAYGROUND R&R	\$15,000	\$500,000	\$0	\$0	\$0
COMMUNITY PARK I IMPROVEMENTS	\$0	\$0	\$0	\$600,000	\$0
LINWOOD PARK IMPROVEMENTS	\$100,000	\$250,000	\$0	\$0	\$0
MAIN STREET PARK IMPROVEMENTS	\$150,000	\$0	\$0	\$0	\$0
MELVIN PARK IMPROVEMENTS	\$100,000	\$600,000	\$0	\$0	\$0
MELVIN TENNIS COURT IMPROVEMENTS	\$497,679	\$0	\$0	\$0	\$0
NEWELL OPEN SPACE BATHROOM	\$0	\$0	\$0	\$25,000	\$230,000
NORTHAMPTON PARK RESTROOM	\$503,198	\$0	\$0	\$0	\$0
NORTHAMPTON SHADE CANOPY	\$291,963	\$0	\$0	\$0	\$0
RECREATION CENTER UPGRADES	\$0	\$0	\$0	\$50,000	\$300,000
SILVER OAK PARK RESTROOM	\$640,748	\$0	\$0	\$0	\$0
VETERANS PARK PLAYGROUND R&R	\$513,569	\$0	\$0	\$0	\$0
WETLANDS EDGE ENVIRONMENTAL ED	\$879,771	\$0	\$0	\$0	\$0
WETLANDS RESTORATION AND PUBLIC ACCESS PROJECT	\$0	\$3,074,000	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$3,691,928</b>	<b>\$4,814,000</b>	<b>\$685,000</b>	<b>\$3,095,000</b>	<b>\$530,000</b>

Parks & Recreation Projects by Fund Source

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
CAPITAL PROJECTS	\$0	\$1,537,000	\$0	\$0	\$0
PARKS IMPACT FEE FUND	\$1,640,781	\$1,397,000	\$0	\$0	\$0
PARKS RENOVATION & REPLACEMENT	\$1,073,730	\$250,000	\$660,000	\$600,000	\$0
UNFUNDED CIP	\$0	\$430,000	\$25,000	\$2,495,000	\$530,000
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$2,714,511</b>	<b>\$3,614,000</b>	<b>\$685,000</b>	<b>\$3,095,000</b>	<b>\$530,000</b>
SPECIAL REVENUE FUND					
LLAD Zone 2, Vintage Ranch	\$640,748	\$0	\$0	\$0	\$0
LLAD Zone 3, Napa Junction	\$150,000	\$0	\$0	\$0	\$0
STATE GRANTS	\$186,669	\$1,200,000	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$977,417</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$3,691,928</b>	<b>\$4,814,000</b>	<b>\$685,000</b>	<b>\$3,095,000</b>	<b>\$530,000</b>
<b>TOTAL</b>	<b>\$3,691,928</b>	<b>\$4,814,000</b>	<b>\$685,000</b>	<b>\$3,095,000</b>	<b>\$530,000</b>

## Transportation and 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.

Transportation and Public Works Project List

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
GREEN ISLAND RD RECON&WIDENING	\$15,079,903	\$0	\$0	\$0	\$0
RANCHO DEL MAR PAVING AND UTILITY IMPROVEMENTS	\$7,515,247	\$0	\$0	\$0	\$0
RIO DEL MAR EXTENSION	\$5,000,000	\$0	\$0	\$0	\$0
MELVIN SIDEWALK	\$2,639,219	\$0	\$0	\$0	\$0
KNIGHTSBRIDGE RECONSTRUCTION AND WATER MAIN IMPROVEMENT	\$1,862,188	\$0	\$0	\$0	\$0
MELVIN ROAD PAVEMENT REHABILITATION	\$115,000	\$110,000	\$1,563,750	\$0	\$0
GREEN ISLAND ROAD CLASS I TRAIL	\$1,300,000	\$0	\$0	\$0	\$0
SOUTH KELLY-HWY 29 INTERSECTION	\$1,123,983	\$0	\$0	\$0	\$0
EAST AMERICAN CANYON ROAD GUARDRAIL	\$740,230	\$0	\$0	\$0	\$0
RANCHO PHASE II	\$600,000	\$0	\$0	\$0	\$0
BENTON WAY ENHANCED CROSSWALK	\$300,241	\$0	\$0	\$0	\$0
CITYWIDE PAVEMENT REJUVENATION PROJECT	\$250,000	\$0	\$0	\$0	\$0
GREEN ISLAND ROAD RULE 20A/B UTILITY UNDERGROUND	\$42,262	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$36,568,273</b>	<b>\$110,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>

Transportation and Public Works Projects by Fund Source

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
FEDERAL GRANTS	\$9,567,657	\$0	\$0	\$0	\$0
MEASURE T	\$3,286,027	\$110,000	\$230,750	\$0	\$0
STORM DRAIN/MEASURE A	\$2,109,900	\$0	\$0	\$0	\$0
STATE GRANTS	\$212,680	\$0	\$1,333,000	\$0	\$0
GAS TAX/ROAD MAINTENANCE	\$827,550	\$0	\$0	\$0	\$0
GAS TAX RMRA	\$205,535	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$16,209,349</b>	<b>\$110,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>
CAPITAL PROJECT FUND					
COMM FACILITIES DIST - CIP	\$6,655,280	\$0	\$0	\$0	\$0
TRAFFIC IMPACT FEE FUND	\$5,054,885	\$0	\$0	\$0	\$0
CAPITAL PROJECTS	\$1,346,778	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$13,056,943</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$29,266,292</b>	<b>\$110,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
WATER OPERATIONS	\$5,695,981	\$0	\$0	\$0	\$0
WASTEWATER OPERATIONS	\$1,606,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$7,301,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$7,301,981</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$36,568,273</b>	<b>\$110,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>



## Recycled Water Projects

The recycled water capital improvement plan creates the framework for acquisition, expansion, development, and rehabilitation of recycled water infrastructure.

Recycled Water Project List

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
RECYCLED WATER REFILL STATION	\$120,000	\$0	\$0	\$0	\$0
LITTE LEAGUE FIELD IRRIGATION	\$75,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$195,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Water Capital Projects

The water enterprise capital improvement plan creates the framework for acquisition, development, expansion, and rehabilitation of water infrastructure.

Water Project List

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
ZONE 5 PUMP STATION	\$2,000,000	\$0	\$0	\$0	\$0
NORTHAMPTON WATER MAIN REPLACEMENT	\$100,000	\$0	\$550,000	\$0	\$0
WATER TREATMENT FILTER MEDIA REPL & UNDERDRAIN REPAIR	\$350,000	\$0	\$0	\$0	\$0
SCADA WATER TREATMENT PLANT	\$225,074	\$0	\$0	\$0	\$0
NORTH KELLY ROAD WATER MAIN UPGRADE	\$145,000	\$0	\$0	\$0	\$0
OAT HILL FENCING	\$90,000	\$0	\$0	\$0	\$0
WATER TREATMENT PLANT SHOP	\$75,000	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,985,074</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>

Water Projects by Fund Source

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
WATER CAPACITY FEE FUND	\$2,000,000	\$0	\$0	\$0	\$0
WATER OPERATIONS	\$985,074	\$0	\$550,000	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$2,985,074</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$2,985,074</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,985,074</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>

## Wastewater Projects

The wastewater capital improvement plan creates the framework for acquisition, expansion, development, and rehabilitation of wastewater infrastructure.

Wastewater Project List

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
ANDREW ROAD SEWER REPAIR	\$421,456	\$0	\$0	\$0	\$0
CARTAGENA MANHOLE REHAB	\$100,000	\$0	\$0	\$0	\$0
SCADA WATER RECLAMATION FACILITY	\$250,000	\$0	\$0	\$0	\$0
SLUDGE REMOVAL AND HAULING WATER RECLAMATION FACILITY	\$500,000	\$600,000	\$0	\$0	\$0
SS4 BROADWAY SEWER REHAB, CRAWFORD TO DONALDSON	\$1,790,880	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$3,062,336</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Wastewater Projects by Fund Source

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)	\$50,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
WASTEWATER CAPACITY FEES	\$1,790,880	\$0	\$0	\$0	\$0
WASTEWATER OPERATIONS	\$1,221,456	\$600,000	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	<b>\$3,012,336</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	<b>\$3,012,336</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$3,062,336</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Civic Capital Projects



### CF23-0100

### City Hall Building Roof Improvement

Inspect, repair, and replace damaged roof at City Hall

Project Budget: \$100,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 851

Available through 3/14/25: 99,149

Proposed Change: Additional funding of 40,000

New Project Budget: 140,000

## Financial Overview

CF23-0100 City Hall Roof Replacement

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
INTERNAL SERVICE FUND					
(651) ISF - BLDG MAINTENANCE	\$139,149	\$0	\$0	\$0	\$0
INTERNAL SERVICE FUND TOTAL	\$139,149	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$139,149	\$0	\$0	\$0	\$0
TOTAL	\$139,149	\$0	\$0	\$0	\$0



## 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. In 2026 further regulatory and geotechnical improvements must be met to bring the Corporation Yard to it's full operational capacity. There will be additional geotechnical testing for paving to accommodate equipment, refuse enclosures to meet regulatory requirements, drainage installations, and necessary security systems.

Project Budget: \$1,780,000

Mat/Svc through 3/14/25: 1,386,968

Salaries through 3/14/25: 2,975

Encumbrances 3/14/25: 56,434

Available through 3/14/25: 55,478.68

CF23-0300 Corp Yard Relocation and Facilities Upgrade

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(330) CIVIC IMPACT FEE FUND	\$304,341	\$0	\$0	\$0	\$0
(350) CAPITAL PROJECTS	\$159,636	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$463,977</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$463,977</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$463,977</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.

Project Budget: 230,526  
 Mat/Svc through 4/17/25: 184,609  
 Salaries through 4/17/25: 86  
 Encumbrances 4/17/25: 45,418  
 Available through 4/17/25: 413  
 Proposed Addition/Reduction: 20,000  
 New Project Budget: 250,526

CF24-0100 EV Charging Station

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(226) TFCA GRANT	\$65,831	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$65,831</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$65,831</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$65,831</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.

Project Budget: 1,000,000

Mat/Svc through 4/17/25: 95,909

Salaries through 4/17/25: 0

Encumbrances 4/17/25: 0

Available through 4/17/25: 904,091

CF24-0200 Napa River Ecology Center Site Improvements

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(210) STORM DRAIN/MEASURE A	\$469,969	\$0	\$0	\$0	\$0
(282) LEGAL SETTLEMENT	\$434,122	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$904,091</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$904,091</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$904,091</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## CF25-0100

### 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.

Project Budget: 50,000

Mat/Svc through 3/14/25: 399

Salaries through 3/14/25: 1601

Encumbrances 3/14/25: 0

Available through 3/14/25: 48,000

CF25-0100 PD Parking Lot

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(658) PUBLIC SAFETY BUILDING RENOVATION & REPLACEMENT	\$42,555	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$42,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$42,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$42,555</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





# CF26-0100 EV Charging Stations

Installation of additional EV Charging stations of a level II or higher.

New FY 2025-26 Project: \$300,000

CF26-0100 EV Charging Stations

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(226) TFCA GRANT	\$100,000	\$200,000	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





# **CF26-0200** **City Monument Sign Replacement Project**

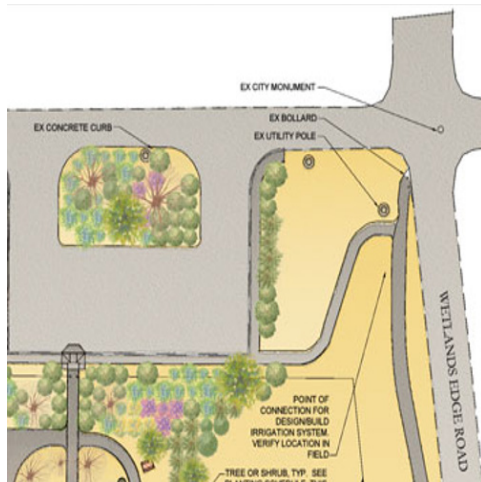
Replace City of American Canyon signs throughout the city with new durable and aesthetically pleasing signs.

New FY 2025-26 Project: \$110,000

CF26-0200 City Monument Sign Replacement

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND	\$15,000	\$0	\$0	\$95,000	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$95,000</b>	<b>\$0</b>

## Parks Capital Projects



### PR19-0100

## Wetlands Edge Environmental Educational Enhancement Project

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

Project Budget: 450,000

Mat/Svc through 3/14/25: 59,084

Salaries through 3/14/25: 4,881

Encumbrances 3/14/25: 5,525

Available through 3/14/25: 380,510

## Financial Overview

PR19-0100 Wetlands Edge Environmental Educational Enhance...

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$693,102	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$693,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$186,669	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$186,669</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$879,771</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$879,771</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## PR23-0100

### Melvin Park Improvements

Purpose: Improve Napa Cove Park along Melvin Road in conjunction with private development  
 Napa Cove Park - design and construct a new park area with turf, playground, and a reservable picnic area utilizing the empty lot on Melvin Road from the Napa Cove development. Repurpose existing playground structure.

Project Budget: 270,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 270,000

Proposed Addition/Reduction: 430,000

New Project Budget: 700,000

## Financial Overview

PR23-0100 Melvin Road Park Improvement

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$430,000	\$0	\$0	\$0
(310) PARKS IMPACT FEE FUND	\$100,000	\$170,000	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$100,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$100,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**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: 250,000  
Mat/Svc through 3/14/25: 0  
Salaries through 3/14/25: 572  
Encumbrances 3/14/25: 0  
Available through 3/14/25: 249,428  
Proposed Addition/Reduction: Additional 250,000  
New Project Budget: 500,000

**Financial Overview**

PR23-0200 Melvin Tennis Court Resurface						
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)						
CAPITAL PROJECT FUND						
(310) PARKS IMPACT FEE FUND	\$497,679	\$0	\$0	\$0	\$0	
CAPITAL PROJECT FUND TOTAL	\$497,679	\$0	\$0	\$0	\$0	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$497,679	\$0	\$0	\$0	\$0	
TOTAL	\$497,679	\$0	\$0	\$0	\$0	



## PR23-0300

### Aquatic Facility Improvements

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

Project Budget: 720,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 720,000

Proposed Addition: 2,630,000

New Project Budget: 3,350,000

## Financial Overview

PR23-0300 Aquatic Facility Improvements

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$0	\$2,300,000	\$0
(655) PARKS RENOVATION & REPLACEMENT	\$0	\$0	\$660,000	\$0	\$0
(310) PARKS IMPACT FEE FUND	\$0	\$390,000	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$0</b>	<b>\$390,000</b>	<b>\$660,000</b>	<b>\$2,300,000</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$0</b>	<b>\$390,000</b>	<b>\$660,000</b>	<b>\$2,300,000</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$390,000</b>	<b>\$660,000</b>	<b>\$2,300,000</b>	<b>\$0</b>



# PR23-0400 Northampton Shade Canopy

Install shade canopy at Northampton Park.

Project Budget: 120,000  
 Mat/Svc through 4/18/25: 5401  
 Salaries through 4/18/25: 636  
 Encumbrances 4/18/25: 4765  
 Available through 4/18/25: 109,198  
 Additional: 178,000  
 New Total Project Budget: 298,000

## Financial Overview

PR23-0400 Northampton Shade Canopy					
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(655) PARKS RENOVATION & REPLACEMENT	\$291,963	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$291,963	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$291,963	\$0	\$0	\$0	\$0
TOTAL	\$291,963	\$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  
 Mat/Svc through 3/14/25: 18,860  
 Salaries through 3/14/25: 762  
 Encumbrances 3/14/25: 0  
 Available through 3/14/25: 145,378  
 Addition: 360 900  
 New Project Budget: 525,900

## Financial Overview

PR23-0500 Northampton Park Restroom

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(655) PARKS RENOVATION & REPLACEMENT	\$503,198	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$503,198	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$503,198	\$0	\$0	\$0	\$0
TOTAL	\$503,198	\$0	\$0	\$0	\$0





# PR23-0600 Community Park I Improvements

Work in general, will include field turf improvements. Plan will be updated to include trail improvements

Project Budget: 300,000  
Mat/Svc through 3/14/25: 0  
Salaries through 3/14/25: 0  
Encumbrances 3/14/25: 0  
Available through 3/14/25: 300,000  
Addition: 300,000  
New Project Budget: 600,000

## Financial Overview

PR23-0600 Comm Park I Improvements

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(655) PARKS RENOVATION & REPLACEMENT	\$0	\$0	\$0	\$600,000	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$0	\$0	\$600,000	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$0	\$0	\$600,000	\$0
TOTAL	\$0	\$0	\$0	\$600,000	\$0





# PR23-0700 Silver Oak Restroom

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

Project Budget: 165,000  
Mat/Svc through 3/14/25: 22,123  
Salaries through 3/14/25: 738  
Encumbrances 3/14/25: 1,628  
Available through 3/14/25: 140,511  
Addition: 500,000  
New Project Budget: 665,000

## Financial Overview

PR23-0700 Silver Oak Park Restroom						
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)						
SPECIAL REVENUE FUND						
(262) LLAD Zone 2, Vintage Ranch	\$640,748	\$0	\$0	\$0	\$0	
SPECIAL REVENUE FUND TOTAL	\$640,748	\$0	\$0	\$0	\$0	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$640,748	\$0	\$0	\$0	\$0	
TOTAL	\$640,748	\$0	\$0	\$0	\$0	



# PR24-0100 Linwood Park Improvements

Linwood park improvements and 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.

Project Budget: 350,000 (310)  
Mat/Svc through 3/14/25: 0  
Salaries through 3/14/25: 196  
Encumbrances 3/14/25:  
Available through 3/14/25: 349,804

## Financial Overview

PR24-0100 Linwood Park Improvements						
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)						
CAPITAL PROJECT FUND						
(310) PARKS IMPACT FEE FUND	\$100,000	\$250,000	\$0	\$0	\$0	
CAPITAL PROJECT FUND TOTAL	\$100,000	\$250,000	\$0	\$0	\$0	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$100,000	\$250,000	\$0	\$0	\$0	
TOTAL	\$100,000	\$250,000	\$0	\$0	\$0	



## PR24-0200

### Recreation Center Upgrades

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.

Total Project Budget: 350,000  
Design to begin in FY 2028-29: 50,000  
Construction FY 2029-30: 300,000

### Financial Overview

PR24-0200 Recreation Center Upgrades						
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)						
CAPITAL PROJECT FUND						
(000) UNFUNDED CIP	\$0	\$0	\$0	\$50,000	\$300,000	
CAPITAL PROJECT FUND TOTAL	\$0	\$0	\$0	\$50,000	\$300,000	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$0	\$0	\$50,000	\$300,000	
TOTAL	\$0	\$0	\$0	\$50,000	\$300,000	



## PR25-0100

### Newell Open Space Bathroom

Newell Open Space: Add an onsite restroom at entrance.

Project Budget: 255,000

Design to begin in FY 2026-27: 25,000

Construction FY 2027-28: 230,000

## Financial Overview

PR25-0100 Newell Open Space Bathroom

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(000) UNFUNDED CIP	\$0	\$0	\$0	\$25,000	\$230,000
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$230,000</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$230,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$25,000</b>	<b>\$230,000</b>



## PR25-0400

### Veterans Park Playground Replacement and Resurface

Remove existing playground equipment and replace with new themed equipment. The park will be resurfaced with grass and rubberized materials.

Project Budget: 515,000  
 Mat/Svc through 3/14/25: 0  
 Salaries through 3/14/25: 0  
 Encumbrances 3/14/25: 0  
 Available through 3/14/25: 515,000

## Financial Overview

PR25-0400 Veterans Park Playground Replacement and Resurface						
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)						
CAPITAL PROJECT FUND						
(655) PARKS RENOVATION & REPLACEMENT	\$263,569	\$0	\$0	\$0	\$0	
(310) PARKS IMPACT FEE FUND	\$250,000	\$0	\$0	\$0	\$0	
CAPITAL PROJECT FUND TOTAL	\$513,569	\$0	\$0	\$0	\$0	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$513,569	\$0	\$0	\$0	\$0	
TOTAL	\$513,569	\$0	\$0	\$0	\$0	



## PR25-0500

### Comm Park I Playground Replacement and Resurface

The existing baseball field will have the current softball backstop replaced and irrigation replacement within the park. The existing walking path along the eastside will be refashioned.

Project Budget: 515,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 515,000

## Financial Overview

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

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(655) PARKS RENOVATION & REPLACEMENT	\$15,000	\$250,000	\$0	\$0	\$0
(310) PARKS IMPACT FEE FUND	\$0	\$250,000	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$15,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$15,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$15,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# PR25-0600 Main Street Park Improvements

Replace existing playground equipment and increase the ADA accessibility to the park and the detention basin.

Project Budget: 150,000  
Mat/Svc through 3/14/25: 0  
Salaries through 3/14/25: 0  
Encumbrances 3/14/25: 0  
Available through 3/14/25: 150,000

## Financial Overview

PR25-0600 Main Street Park Improvements						
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)						
SPECIAL REVENUE FUND						
(263) LLAD Zone 3, Napa Junction	\$150,000	\$0	\$0	\$0	\$0	
SPECIAL REVENUE FUND TOTAL	\$150,000	\$0	\$0	\$0	\$0	
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$150,000	\$0	\$0	\$0	\$0	
TOTAL	\$150,000	\$0	\$0	\$0	\$0	





# PR26-0100 Wetland Restoration and Public Access Project

The Wetland Restoration Design Phase will create the conceptual planning of the area that will restore, enhance, protect the area and habitat along the shoreline. The Wetland Restoration will improve the habitat, reduce flooding, reduce wastewater contamination risk, increase public access, and increase resiliency to sea level rise along the American Canyon shoreline.

Project Budget: 1,537,000

## Financial Overview

PR26-0100 Wetlands Restoration and Public Access Project					
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND	\$0	\$1,200,000	\$0	\$0	\$0
CAPITAL PROJECT FUND					
(310) PARKS IMPACT FEE FUND	\$0	\$337,000	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$0	\$337,000	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$0	\$1,537,000	\$0	\$0	\$0
TOTAL	\$0	\$1,537,000	\$0	\$0	\$0



## Transportation and Public Works Projects



### TR16-0700

#### Green Island Road Reconstruction

Reconstruction of the roadways in the Green Island Industrial District (Green Island Road, Jim Oswald Way, Mezzetta Court, Commerce Boulevard, and Hanna Drive - approx 11,900 LF), including widening of the Green Island Road and Vine Trail Improvements.

City Council Infrastructure Priority  
General Plan Circulation Element  
2015 TIF Nexus Study

Project Budget: 18,269,733  
Mat/Svc through 3/14/25: 4,550,790  
Salaries through 3/14/25: 357,180  
Encumbrances 3/14/25: 552,948  
Available through 3/14/25: 12,808,815  
Addition: 1,362,000  
New Project Budget: 19,631,733

## Financial Overview

TR16-0700 Green Island Rd Reconstruction/Widening

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$5,500,000	\$0	\$0	\$0	\$0
(210) STORM DRAIN/MEASURE A	\$1,185,000	\$0	\$0	\$0	\$0
(211) MEASURE T	\$100,000	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$6,785,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CAPITAL PROJECT FUND					
(381) COMM FACILITIES DIST - CIP	\$6,655,280	\$0	\$0	\$0	\$0
(320) TRAFFIC IMPACT FEE FUND	\$12,623	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$6,667,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$13,452,903</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$1,555,000	\$0	\$0	\$0	\$0
(540) WASTEWATER OPERATIONS	\$72,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$1,627,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$1,627,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$15,079,903</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  
Mat/Svc through 3/14/25: 2,527,738  
Salaries through 3/14/25: 6,709  
Encumbrances 3/14/25: 59,137  
Available through 3/14/25: (23,584)

## Financial Overview

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

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(320) TRAFFIC IMPACT FEE FUND	\$42,262	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$42,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$42,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$42,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR16-0704

### Green Island Rd Class I Trail

The trail will be an extension of the Napa Valley Vine Trail adding 4200 linear feet from Commerce Boulevard to Paoli Loop.

New project for FY 2025-26: 1,300,000

## Financial Overview

TR16-0704 Green Island Road Class I Trail

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$1,000,000	\$0	\$0	\$0	\$0
(212) GAS TAX/ROAD MAINTENANCE	\$300,000	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$1,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$1,300,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,300,000</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: 1,800,000

Mat/Svc through 3/14/25: 1,389,234

Salaries through 3/14/25: 110,525

Encumbrances 3/14/25: 39,188

Available through 3/14/25: 261,053

## Financial Overview

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

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(213) GAS TAX RMRA	\$205,535	\$0	\$0	\$0	\$0
(211) MEASURE T	\$40,287	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$245,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$245,822</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>	<b>\$54,419</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$300,241</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR23-0100

### Knightsbridge Reconstruction and Water Main Improvements

Replace 8" water main on Knightsbridge 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: 2,676,900

Mat/Svc through 4/18/25: 844,712

Salaries through 4/18/25: 59,344

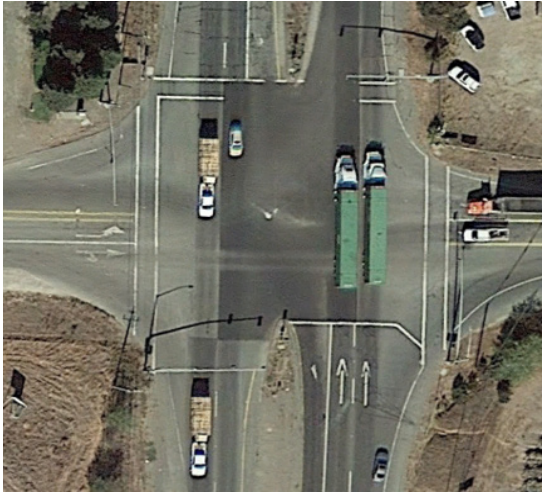
Encumbrances 4/18/25: 1,573,038

Available through 4/18/25: 199,806

## Financial Overview

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

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$634,913	\$0	\$0	\$0	\$0
(211) MEASURE T	\$353,013	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$987,926</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$987,926</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$874,262	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$874,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$874,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,862,188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR23-0200

### South Kelly-Highway 29 Intersection

The City will be provided a specified amount of funding to build the final project. NACC is also to provide a fair share to the cost of improvements

Project Budget: 1,145,000 (Fund 350 Dev Contributions)

Mat/Svc through 3/14/25: 6,748

Salaries through 3/14/25: 14,268

Encumbrances 3/14/25: 233,608

Available through 3/14/25: 886,376

## Financial Overview

TR23-0200 South Kelly - Hwy 29 Intersection

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(350) CAPITAL PROJECTS	\$1,123,983	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$1,123,983</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$1,123,983</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$1,123,983</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR23-0300

### East American Canyon Road Guardrail

Existing temporary guardrail will be replaced from American Canyon Road East to 400 linear feet east of Via Firenze with a permanent guardrail.

Project Budget: 280,000

Mat/Svc through 3/14/25: 16,987

Salaries through 3/14/25: 4,418

Encumbrances 3/14/25: 50,703

Available through 3/14/25: 207,892

Addition: 500,000

New Project Budget: 780,000

## Financial Overview

TR23-0300 East American Canyon Road Guardrail

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(212) GAS TAX/ROAD MAINTENANCE	\$527,550	\$0	\$0	\$0	\$0
(230) STATE GRANTS	\$212,680	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$740,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$740,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$740,230</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## TR24-0200

### Melvin Road Sidewalk and Drainage

Sidewalk gap closure and drainage improvements between Melvin from Cassayre to James Road

Project Budget: 2,795,600  
 Mat/Svc through 4/18/25: 156,380  
 Salaries through 4/18/25: 27,567  
 Encumbrances 4/18/25: 2,241,131  
 Available through 4/18/25: 370,522

## Financial Overview

TR24-0200 Melvin Sidewalk					
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(211) MEASURE T	\$1,046,630	\$0	\$0	\$0	\$0
(210) STORM DRAIN/MEASURE A	\$924,900	\$0	\$0	\$0	\$0
(240) FEDERAL GRANTS	\$344,594	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$2,316,124</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
CAPITAL PROJECT FUND	\$222,795	\$0	\$0	\$0	\$0
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$2,538,919</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>	\$100,300	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$2,639,219</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>





## TR24-0300

### Rancho Del Mar Paving and Utility Improvements

Paving and Utility Improvements (Rancho Del Mar Area) -

Rio Del Mar from Highway 29 to Carolyn Drive, all of Los Altos Place east of Carolyn Drive, Cassayre Drive,

Flamingo Court, Del Rio Court, Alta Loma Drive, Joan Drive from Carolyn Drive to Los Altos Place, and Carolyn Drive from Rio Del Mar to Los Altos Place.

ADA ramp upgrades, reconstruction of Rio Del Mar, two-layer treatments on all other streets, sewer CIPP and water main upgrades, striping and pavement marking upgrades

Project Budget: 8,071,000

Mat/Svc through 4/18/25: 555,752

Salaries through 4/18/25: 53,813

Encumbrances 4/18/25: 6,045,879

Available through 4/18/25: 1,415,556

## Financial Overview

TR24-0300 Rancho Del Mar Paving and Utility Improvements

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$2,912,000	\$0	\$0	\$0	\$0
(540) WASTEWATER OPERATIONS	\$1,334,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$4,246,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$4,246,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(240) FEDERAL GRANTS	\$2,088,150	\$0	\$0	\$0	\$0
(211) MEASURE T	\$1,181,097	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$3,269,247</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$3,269,247</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$7,515,247</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.

Project Budget: 600,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 600,000

## Financial Overview

TR25-0100 Rancho Phase II

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 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>



## TR26-0100

### Citywide Pavement Rejuvenation Project

City of American Canyon will provide maintenance and pavement rehabilitation by means of asphalt rubber cape seal (chip and slurry seal) for the roads in the Entrada, America, and Montevino subdivisions. Work includes, but not limited to, mobilization, storm water pollution prevention, traffic control, curb ramp upgrades, dig out repairs, cape seal, and striping.

New Project for FY 2025-26: \$250,000

## Financial Overview

TR26-0100 Citywide Pavement Rejuvenation Project

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(211) MEASURE T	\$250,000	\$0	\$0	\$0	\$0
<b>SPECIAL REVENUE 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>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR26-0200

### Rio Del Mar Extension

Design and construction of the Rio Del Mar Extension from the west side of the railroad tracks to Hwy 29, as well as the connection to Main Street.

New Project in FY 2025-26: 5,000,000

## Financial Overview

TR26-0200 Rio Del Mar Extension

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(320) TRAFFIC IMPACT FEE FUND	\$5,000,000	\$0	\$0	\$0	\$0
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## TR27-0100

### Melvin Road Pavement and Rehabilitation

The Melvin Road Pavement Rehabilitation project will upgrade curb ramps, road base, signage, and striping. The improvements will include outlined parking and road bicycle markings.

New FY 2025-26 Project: 1,788,750

## Financial Overview

TR27-0100 Melvin Road Pavement and Rehabilitation

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
SPECIAL REVENUE FUND					
(230) STATE GRANTS	\$0	\$0	\$1,333,000	\$0	\$0
(211) MEASURE T	\$115,000	\$110,000	\$230,750	\$0	\$0
<b>SPECIAL REVENUE FUND TOTAL</b>	<b>\$115,000</b>	<b>\$110,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$115,000</b>	<b>\$110,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$115,000</b>	<b>\$110,000</b>	<b>\$1,563,750</b>	<b>\$0</b>	<b>\$0</b>



## TR16-0101

### Newell Driveway Project

Reconstruction of the driveway entrance at the Newell Property to provide an acceptable driveway slope.

Project Budget: 155,730

Mat/Svc through 3/14/25: 2,944

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 152,786

## Financial Overview

TR16-0101 Newell Driveway					
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(360) AMCAN RD E ASSMT DIST	\$0	\$0	\$0	\$0	\$155,730
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,730</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,730</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,730</b>



## TR16-1100

### East American Canyon Road Sidewalk

Widening or removal/replacement of existing sidewalk on East American Canyon Road from American Canyon Creek to Flosden Road.

Project Budget: 180,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 180,000

## Financial Overview

TR16-1100 E American Canyon Road Sidewalk

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)</b>					
CAPITAL PROJECT FUND					
(360) AMCAN RD E ASSMT DIST	\$0	\$0	\$0	\$0	\$180,000
<b>CAPITAL PROJECT FUND TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>
<b>GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$180,000</b>

## Water Capital Projects



### WA23-0100

#### Water Treatment Plant Shop

Add a shop for storage of equipment and supplies such as light sensitive piping, water meters, fittings, and like materials to protect them from the elements. Proper storage will prevent supplies from becoming damaged and unusable.

Project Budget: 75,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 75,000

## Financial Overview

WA23-0100 Water Treatment Plant Shop

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$75,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<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

Replace Conventional Water Treatment Plant Filter Underdrain and Filtration Media.

Project Budget: 350,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 350,000

## Financial Overview

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

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$350,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$350,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<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.

Project Budget: 145,000  
Mat/Svc through 3/14/25: 0  
Salaries through 3/14/25: 0  
Encumbrances 3/14/25: 0  
Available through 3/14/25: 145,000

## Financial Overview

WA26-0100 Northampton Water Main Replacement

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$100,000	\$0	\$550,000	\$0	\$0
ENTERPRISE FUND TOTAL	\$100,000	\$0	\$550,000	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$100,000	\$0	\$550,000	\$0	\$0
TOTAL	\$100,000	\$0	\$550,000	\$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.

Project Budget: 2,000,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 2,000,000

## Financial Overview

WA25-0200 Zone 5 Water Pump Station

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(520) WATER CAPACITY FEE FUND	\$2,000,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## WA26-0100

### Northhampton Water Main Replacement

Northhampton Drive Water Main Replacement - Northhampton Drive between San Marco Way and Danrose Drive – 2,890 LF of 6" with 8".

Project Budget: 650,000

Mat/Svc through 3/14/25: 0

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 650,000

## Financial Overview

WA26-0100 Northhampton Water Main Replacement

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$100,000	\$0	\$550,000	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$100,000</b>	<b>\$0</b>	<b>\$550,000</b>	<b>\$0</b>	<b>\$0</b>



## WA26-0200

### SCADA Improvements at Water Treatment Plant

Supervisory, Control and Data Acquisition System (SCADA) upgrades at the Water Treatment Plant. SCADA is utilized to monitor and control a plant and/or equipment.

Project Budget: 250,000

Mat/Svc through 3/14/25: 24,926

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 225,074

## Financial Overview

WA26-0200 SCADA Improvements at Water Treatment Plant

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>	\$225,074	\$0	\$0	\$0	\$0
<b>TOTAL</b>	<b>\$225,074</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## WA26-0300

### Oat Hill Fencing

Fencing will be placed around the Oat Hill No. 1 tank and pump station. To complete this project, a boundary survey will be completed to confirm the parcel boundaries between parcel A and parcel B as well as the remaining lands of Medeiros. The facilities consist of a 2,000,000-gallon potable water tank and a potable water pump station. Erecting security fencing and a locking gate around the Oat Hill No. 1 tank and pump station will enhance the safety and security of the water system infrastructure at this site.

New FY 2025-26 Project: 90,000

## Financial Overview

WA26-0300 Oat Hill Fencing

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(510) WATER OPERATIONS	\$90,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$90,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## Wastewater Projects



### WW16-0300

#### SCADA Improvements at Water Reclamation Facility

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 Wastewater system.

The Water portion of this project has been separated and moved to project WA26-0200.

Project Budget: 564,380

Mat/Svc through 3/14/25: 89,306

Salaries through 3/14/25: 0

Encumbrances 3/14/25: 0

Available through 3/14/25: 475,074

Reduction: 225,374 (Move to WA26-0200)

New Project Budget: 250,000

## Financial Overview

WW16-0300 SCADA

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$250,000	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$250,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$250,000</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: 1,850,000  
Mat/Svc through 3/14/25: 39,180  
Salaries through 3/14/25: 19,939  
Encumbrances 3/14/25: 0  
Available through 3/14/25: 1,790,881

## Financial Overview

WW20-0100 SS4 Broadway Sewer Rehab - Crawford to Donaldson					
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(550) WASTEWATER CAPACITY FEES	\$1,790,880	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$1,790,880	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$1,790,880	\$0	\$0	\$0	\$0
TOTAL	\$1,790,880	\$0	\$0	\$0	\$0





## 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.

Project Budget: 675,000

Mat/Svc through 3/14/25: 234,903

Salaries through 3/14/25: 18,641

Encumbrances 3/14/25: 0

Available through 3/14/25: 421,456

## Financial Overview

WW24-0100 Andrew Road Sewer Repair

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$421,456	\$0	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$421,456</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$421,456</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$421,456</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.

Project Budget: 100,000  
Mat/Svc through 3/14/25: 0  
Salaries through 3/14/25: 912  
Encumbrances 3/14/25: 0  
Available through 3/14/25: 99,088

## Financial Overview

WW25-0100 Cartagena Manhole Rehab					
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$50,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$50,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$50,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
SPECIAL REVENUE FUND					
(212) GAS TAX/ROAD MAINTENANCE	\$50,000	\$0	\$0	\$0	\$0
SPECIAL REVENUE FUND TOTAL	\$50,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$50,000	\$0	\$0	\$0	\$0
TOTAL	\$100,000	\$0	\$0	\$0	\$0



## WW26-0400

### Sludge Removal and Hauling at Water Reclamation Facility

In compliance with **State Senate Bill 1383 (SB 1383)**, the City of American Canyon must remove and appropriately manage biosolids generated at the American Canyon Water Reclamation Facility (WRF). SB 1383 imposes strict state-mandated requirements for the reduction of organic waste in landfills, including wastewater biosolids. Therefore, the city is initiating a critical project to dredge, dewater, and haul approximately 600 dry tons of Class B biosolids stored in the facility's three Sludge Storage Basins (SSBs). This project ensures the City's continued compliance with environmental regulations, supports sustainable biosolids reuse, and maintains the operational efficiency and capacity of the WRF.

New FY 2025-26 Project: \$1,100,000

## Financial Overview

WW26-0400 Sludge Removal and Hauling at WRF

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
<b>PROPRIETARY FUNDS (FULL ACCRUAL)</b>					
ENTERPRISE FUND					
(540) WASTEWATER OPERATIONS	\$500,000	\$600,000	\$0	\$0	\$0
<b>ENTERPRISE FUND TOTAL</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$500,000</b>	<b>\$600,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# Recycled Water Projects



## RW23-0100 Recycled Water Refill Stations

Add additional self service recycled water stations at a couple of locations.

Project Budget: 120,000  
Mat/Svc through 3/14/25: 0  
Salaries through 3/14/25: 0  
Encumbrances 3/14/25: 0  
Available through 3/14/25: **120,000**

## Financial Overview

RW23-0100 Recycled Water Fill Stations					
	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
PROPRIETARY FUNDS (FULL ACCRUAL)					
ENTERPRISE FUND					
(580) RECYCLED WATER OPERATIONS	\$120,000	\$0	\$0	\$0	\$0
ENTERPRISE FUND TOTAL	\$120,000	\$0	\$0	\$0	\$0
PROPRIETARY FUNDS (FULL ACCRUAL) TOTAL	\$120,000	\$0	\$0	\$0	\$0
TOTAL	\$120,000	\$0	\$0	\$0	\$0



# RW26-0100

## Little League Field Irrigation

Replacement of the irrigation system at the Little League Field to continue with the water conservation efforts of the City. The systems will be updated to utilize recycled water for irrigation on all the baseball fields and potable water for the snack bar. The existing water lines will be replaced with new tap water lines to separate the potable water lines to establish recycled water to the irrigation systems only.

New FY 2025-26 Project: 75,000

## Financial Overview

RW26-0100 Little League Field Irrigation

	2025 - 26 Budget	2026 - 27 Budget	2027 - 28 Budget	2028 - 29 Budget	2029 - 30 Budget
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL)					
CAPITAL PROJECT FUND					
(370) ZERO WATER FOOTPRINT	\$75,000	\$0	\$0	\$0	\$0
CAPITAL PROJECT FUND TOTAL	\$75,000	\$0	\$0	\$0	\$0
GOVERNMENTAL FUNDS (MODIFIED ACCRUAL) TOTAL	\$75,000	\$0	\$0	\$0	\$0
TOTAL	\$75,000	\$0	\$0	\$0	\$0

# Appendix

## Appendix A - Resolutions Adopting Budget + Appropriations

### RESOLUTION NO. 2025-47

#### RESOLUTION APPROVING ADOPTION OF THE RECOMMENDED OPERATING BUDGET FOR FISCAL YEAR 2025-26

**WHEREAS**, the Finance Subcommittee and City Council reviewed the Fiscal Year 2025-26 Citywide Proposed Operating Budget on May 8<sup>th</sup> and May 20<sup>th</sup>, 2025, respectively, and provided direction for the Recommended Operating Budget; and

**WHEREAS**, the Recommend Operating Budget proposes a balanced General Fund budget for Fiscal Year 2025-26 when including Developer Projects; and

**WHEREAS**, the City Manager has prepared a Recommended Fiscal Year 2025-26 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 2025-26 Budget for Governmental and Proprietary Funds for the City of American Canyon; and

**WHEREAS**, the City Council is required to adopt a Fiscal Year 2025-26 Budget before July 1, 2025

**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 2025-26, 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 2025-26 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2024-25 but are expected to be expended in Fiscal Year 2025-26 consistent with the original purpose.

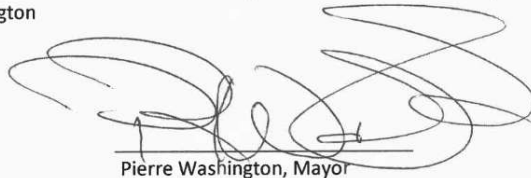
**PASSED, APPROVED and ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 3<sup>rd</sup> day of June, 2025, by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington

NOES: None

ABSTAIN: None

ABSENT: None



Pierre Washington, Mayor

ATTEST:



Taresa Geilfuss, City Clerk

APPROVE AS TO FORM:



William D. Ross, City Attorney



**RESOLUTION NO. 2025-48**

**ADOPTING THE FIVE-YEAR CAPITAL IMPROVEMENT PROGRAM FOR FISCAL YEARS 2025/26 TO 2029/30**

**WHEREAS**, the City of American Canyon has prepared a Five-Year Capital Improvement Program (CIP) which sets forth a funding strategy for proposed capital projects; and

**WHEREAS**, the CIP is a planning tool that identifies anticipated capital improvements for fiscal years 2025/26 to 2029/30; and

**WHEREAS**, the CIP also identifies the funding sources to finance the capital improvements proposed to be undertaken in the next five fiscal years and includes recommended time schedules and cost estimates of the various capital improvement projects; and

**WHEREAS**, the expenditures shown for the first year of the CIP comprise the Capital Budget starting in fiscal year 2025/2026. Subsequent years are also included in the CIP, although these “future years” are subject to change due to more detailed engineering analysis becoming available, possible changes in project priorities, updates or revisions to anticipated revenues, and/or changes in cost and funding projections; and

**WHEREAS**, the CIP is anticipated to be updated annually, as a whole, and amendments can be considered by the City Council at any time; and

**WHEREAS**, City Council of the City of American Canyon has designated the City Planning Commission as the planning agency for the City of American Canyon; and

**WHEREAS**, State Law requires that designated planning agencies review their agency’s capital improvement plan to ensure compliance with the adopted General Plan; and

**WHEREAS**, on April 24, 2025 the Planning Commission, during a regularly scheduled meeting, considered the projects and programs for FY 2025/2026 in the City’s Capital Improvement Program and their conformity to the adopted City General Plan.

**WHEREAS**, project funds have been identified in the proposed operating budget for Fiscal Year 2025/2026.

**NOW, THEREFORE**, the City Council of the City of American Canyon City Council does resolve as follows:

1. The Five-Year Capital Improvement Program for Fiscal Years 2025/26 to 2029/30 is hereby adopted.

**PASSED, APPROVED and ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 3<sup>rd</sup> day of June, 2025, by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington  
NOES: None  
ABSTAIN: None  
ABSENT: None



Pierre Washington, Mayor

ATTEST:



Taresa Geilfuss, CMC, City Clerk

APPROVE AS TO FORM:



William D. Ross, City Attorney



**RESOLUTION NO. 2025-56**

**A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT  
FOR FISCAL YEAR 2025-26**

**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 2025-26, 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 2025-26 appropriations limit shall be the change in State Per Capita Income 6.44% and January 2024 City population change of 2.94%.
2. The new Appropriation Limit for Fiscal Year 2025-26 shall be and is hereby set in the amount of \$26,739,083.
3. The Fiscal Year 2025-26 Adopted Budget appropriations subject to the appropriation limit is \$21,611,417.

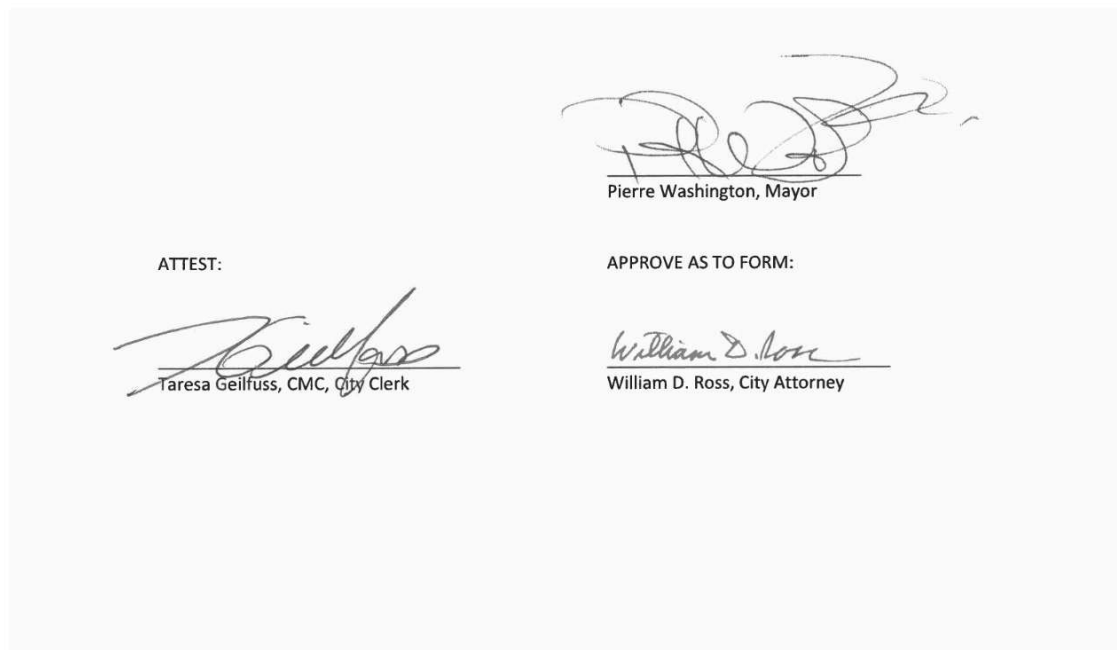
**PASSED, APPROVED and ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on 17th day of June, 2025, by the following vote:

AYES: Councilmember Brando Cruz, Councilmember Melissa Lamattina, Councilmember David Oro, Vice Mayor Mark Joseph, Mayor Pierre Washington

NOES: None

ABSTAIN: None

ABSENT: None



## 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."

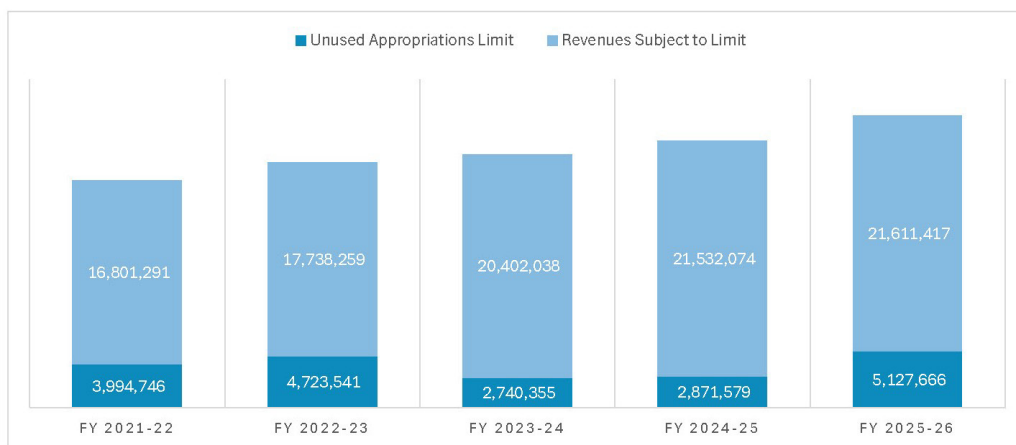
After the annual appropriations limit is calculated, the appropriations that are subject to the limit are determined. If the proceeds of taxes are greater than the appropriations limit, it will restrict the ability of the Agency to appropriate the taxes. That means that the Agency may not be able to 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 2025-26 Appropriation Limit

The fiscal year 2025-26 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 6.44% and the City population increase of 2.94%. 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 9.57%.

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 2025-26.

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.



**APPROPRIATIONS SPENDING LIMIT (Prop. 4 "Gann Limit")**

**City of American Canyon**

**FY 2025-26**

**Calculation of Spending Limit**

Last Year's Limit (FY 2024-25) \$ 24,403,653

**Adjustment Factors:**

Change in Population/City	1.0294
Change in Non-residential Assessed Valuation	N/A
Change in Per Capita Income	1.0644
	<u>1.0957</u>

Total Adjustment (Percent) 9.57%

Total Adjustment (Dollars) 2,335,430

NEW APPROPRIATION LIMIT FOR FISCAL YEAR 2025-26 \$ 26,739,083

**Appropriations in Fiscal Year 2025-26 Compared to Limit**

Proceeds from Taxes	21,611,417
Less Exclusions:	-
Appropriations Subject to Limitation	<u>21,611,417</u>
Appropriations Limit for FY 2025-26	<u>26,739,083</u>
Amount Under Limit	<u>\$ 5,127,666</u>

### **Determination of Proceeds of Taxes**

(Source: Adopted Budget for FY 2025-26)

REVENUE	PROCEEDS OF TAXES	NON- PROCEEDS	TOTAL
<b>Taxes</b>			
Property Tax	12,783,500		12,783,500
Prop Tax In Lieu of Veh Lic Fees	2,395,000		2,395,000
Transfer Tax	160,000		160,000
Sales Tax	3,400,000		3,400,000
Transient Occupancy Tax	1,929,000		1,929,000
Tourist Business Imp District Tax	3,000		3,000
Card Room Admission Tax	320,000		320,000
Business License	265,000		265,000
<b>Other Revenues:</b>			
Franchise Fees		1,207,000	1,207,000
Vehicle Code Fines		81,000	81,000
Public Work Fees		10,500	10,500
Building Permits/Plan Check Fees		800,400	800,400
Planning Fees		12,500	12,500
Transfers In		5,118,869	5,118,869
Miscellaneous		3,649,012	3,649,012
<b>SUBTOTAL</b>	<b>21,255,500</b>	<b>10,879,281</b>	<b>32,134,781</b>
<b>Allocation of Interest</b>			
Subtotals Percent of Total	66.14%	33.86%	100.00%
<b>Interest Allocation</b>	<b>355,917</b>	<b>182,210</b>	<b>538,127</b>
<b>Total with Interest</b>	<b>\$ 21,611,417</b>	<b>11,061,491</b>	<b>\$ 32,672,908</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	Engie 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 costreimbursement 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



## 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
FUNDS	<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.

**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 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>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                   | • Achieving stated economic development objectives     |
| • Efficiency improvement               | • Maintenance projects                                 |
| • Policy area projects                 | • Project provides a new service                       |
| • Project's expected useful life       | • Extent of usage                                      |
| • Availability of state/federal grants | • Effect of project on operation and maintenance costs |
| • Prior commitments                    | • 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

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 policies;
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 XIIB 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.