



FINANCE SUBCOMMITTEE MEETING

AGENDA

City Hall - Council Chambers
4381 Broadway, Ste 201
American Canyon, CA
May 8, 2025
11:00 AM

Committee Members: Mayor Pierre Washington
Vice Mayor Mark Joseph
Assistant City Manager Juan Gomez and City Manager Jason Holley

Tonight's meeting is a limited public forum. American Canyon promotes respectful and responsible behavior among its meeting participants, whether they are present in person or remotely. Using offensive language or remarks that promote, foster, or perpetuate discrimination based on race, creed, color, age, religion, gender marital status, status regarding public assistance, national origin, physical or mental disability or sexual orientation/gender identification, as well as any other category protected by federal, state or local laws will not be tolerated. In the case of an occurrence, the speaker will be immediately disconnected from the microphone.

The Finance Subcommittee meetings are conducted in person at City Hall, 4381 Broadway, Suite 201. Members of the public are invited to attend the meeting in person. This meeting will not be broadcast on TV.

PUBLIC PARTICIPATION

Oral comments, during the meeting: Oral comments can be made in person during the meeting.

Written comments, via eComments: Please submit written comments through the eComments link, located on the Meetings & Agendas page of our website [here](#). Comments will be available to the subcommittee. All comments received will be posted online and become part of the meeting record.

The above-identified measures exceed all legal requirements for participation in public comment, including those imposed by the Ralph M. Brown Act. For more information, please call the Office of the City Clerk at (707) 647-4369 or email cityclerk@americancanyon.gov.

AGENDA MATERIALS: City Council agenda materials are published 72 hours prior to the meeting and are available to the public via the City's website at www.cityofamericancanyon.org.

AMERICANS WITH DISABILITIES ACT: Materials will be provided in appropriate alternative formats to comply with the Americans with Disabilities Act. Please send a written request to City Clerk at 4381 Broadway, Suite 201, American Canyon, CA 94503 or by email to cityclerk@cityofamericancanyon.org. Include your name, address, phone number and brief description of the requested materials, as well as your preferred alternative format or auxiliary aid, at least three calendar days before the meeting.

11:00 A.M. REGULAR MEETING

CALL TO ORDER

ROLL CALL

PUBLIC COMMENT

This time is reserved for members of the public to address the Finance Subcommittee in person on items of interest that are on the agenda and are within the subject matter jurisdiction of the Finance Subcommittee. Comments are limited to 3 minutes.

CONSENT CALENDAR

1. **Minutes of February 13, 2025**

Recommendation: Approve the minutes of the Finance Subcommittee meeting held on February 13, 2025.

BUSINESS

2. **Review Proposed Fiscal Year 2025-26 Budget**

Recommendation: Review and Discuss the Proposed Fiscal Year 2025-26 Budget.

ADJOURNMENT

CERTIFICATION

I, Nicolle Hall, Deputy City Clerk for the City of American Canyon, do hereby declare that the foregoing agenda of the Finance Subcommittee was posted in compliance with the Brown Act prior to the meeting date.

Nicolle Hall, Deputy City Clerk



TITLE

[Minutes of February 13, 2025](#)

RECOMMENDATION

Approve the minutes of the Finance Subcommittee meeting held on February 13, 2025.

BACKGROUND & ANALYSIS

ATTACHMENTS:

[2025.02.13 Minutes](#)

**CITY OF AMERICAN CANYON
REGULAR FINANCE SUBCOMMITTEE MEETING**

ACTION MINUTES
February 13, 2025

11:00 A.M. REGULAR MEETING

CALL TO ORDER

The meeting was called to order at 11:05 a.m.

ROLL CALL

Present: Mayor Pierre Washington, Vice Mayor Mark Joseph

Absent: None

Excused: None

PUBLIC COMMENT

Mayor Washington called for public comments. Written comments: none. Oral comments: none. The public comments period was closed.

CONSENT CALENDAR

Action: Motion to adopt CONSENT CALENDAR made by Vice Mayor Mark Joseph, seconded by Mayor Pierre Washington, and CARRIED by roll call vote.

Ayes: Vice Mayor Mark Joseph, Mayor Pierre Washington

Nays: None

Abstain: None

Absent: None

Excused: None

1. Minutes of May 9, 2024

BUSINESS

2. Fiscal Year 2024-25 Mid-Year Budget Adjustments

The committee received a staff report and presentation from Assistant City Manager Juan Gomez.

Action: The committee received and discussed the Fiscal Year 2024-25 Mid-Year Budget Adjustment presentation, previewing the City Council Item to be presented on February 18, 2025.

ADJOURNMENT

The meeting adjourned at 11:53 a.m.

CERTIFICATION

Respectfully Submitted,

Nicolle Hall, Deputy City Clerk



TITLE

Review Proposed Fiscal Year 2025-26 Budget

RECOMMENDATION

Review and Discuss the Proposed Fiscal Year 2025-26 Budget.

BACKGROUND & ANALYSIS

The Fiscal Year 2025-26 budget process kicked off in February and finance staff has been actively developing the budget in collaboration with city departments, the Assistant City Manager and the City Manager. The "Proposed Budget" will be presented to City Council on May 20, 2025, and the "Final Budget" will be brought forth to City Council on June 3, 2025, for adoption. The General Fund budget proposes a balanced budget with no projected deficit or surplus.

The FY 2025-26 Budget appropriations for all funds is approximately \$140.4M (an increase of approximately \$11.7M or 9% over the adopted FY 2024-25 budget), with General Fund appropriations of approximately \$32.7M (an increase of 2.8% or approximately \$0.9M). [Attachment 1](#) shows the overall budget categories at their aggregate levels.

General Fund

General Fund Revenues total approximately \$32.7M. Property taxes are expected to increase 3.5% to \$15.3M, reflecting continued development activity throughout the city and the occupation of new homes in calendar year 2024. Sales in calendar year 2024 are placed on the January 2025 tax roll and reflected in FY 2026 revenues. Sales tax revenues are estimated to decrease by \$400k in FY 2025-26, resulting primarily from the closure of a top sales tax producer, while other taxpayer contributions remain flat.

Transient Occupancy Taxes (TOT) revenues are projected at \$1.9M, an increase of \$279k compared to the FY2025 Midyear Budget, primarily from the opening of a fourth hotel (Home to Suites) in October 2025. Revenues from the existing three properties are projected to remain flat for the upcoming fiscal year, however, additional hotels (Hampton Inn, and Watson Ranch Hotel) are currently under consideration in the coming years and are expected to increase TOT revenues. Other taxes such Franchise Fees (\$1.2m) will continue to increase modestly in the coming years as the city continues to grow. Most of these estimates are based on consultant analysis of economic performance.

The remainder of the operational revenues are budgeted conservatively and will be reassessed as more information becomes available with the exception of transfers in for support services. This transfer-in is projected at \$3.7M, an increase of \$211k over FY 2024-25. Transfers-in are primarily comprised of charges to other funds for the cost of providing general fund support to them which include legal, finance, HR and administrative support.

General Fund Expenditures total approximately \$32.7M. Personnel expenditures include cost of living adjustments for employee salaries per employee contracts, projected step increases for eligible employees, re-classifications and increased benefit costs. The proposed budget includes the addition of an Administrative Clerk in the Public Works Department, Recreation Supervisor in Parks and Recreation, and Accounting Assistant in Finance. The Recreation Supervisor is funded entirely by the General Fund and will assist in the delivery of growing parks and recreational amenities to the community. The Administrative Clerk and Accounting Assistant are funded primarily by funds outside the General Fund, assisting with the administration of the growing list of capital projects and contracts, accounts payable and utility billing support. An additional service worker is also proposed in the building maintenance ISF to assist with the growing maintenance needs of City buildings.

Non-personnel expenditures include a \$340k increase to the Sheriff Contract for Police Services, totaling \$9.6M, no new police services staff were added, the increase is attributed to increased salaries, benefits and insurance costs. Contributions to the Internal Service Fund budgets for Fleet and Information Technology are budgeted to decrease 2% resulting from usage of fund balance accumulated in the Building and IT Internal Service Funds that is meant to reduce fluctuations during periods of high maintenance costs or equipment acquisitions.

General Fund-fund balance, including Fund 105, revenue from developers will remain the same at \$11,354,622 as a result of the proposed balanced FY 2026 Budget. Fund balance will be comprised of \$1,270,607 in restricted fund balance, \$1,898,195 Unassigned Fund Balance, and \$8,185,820 in general fund contingency. The general fund contingency represents 25% of the proposed FY24-25 expenditures and will remain fully funded under the proposed budget.

FY 2025-26 Capital Improvement Program

The current funding for ongoing projects is primarily from restricted Governmental Funds sources, as well as Enterprise Funds, where appropriate. The current year CIP expenses are \$41.1M, major projects include \$14.6M for Green Island Rd Reconstruction/Utility Undergrounding, \$6.1M for Rancho Paving and Utility Improvements. City Council appropriated \$4.7M of the \$4.9M of American Rescue Plan Act (ARPA) funding that will also be combined with other sources to provide previously approved improvements. The remainder of the \$0.2M ARPA funds is allocated to the Corporation Yard Relocation Project.

Water Enterprise Fund

Water Fund Enterprise proposed revenue is \$18.7M. Water Fund proposed expenditure is \$22.6M.

Water Operations revenues are projected to increase \$0.5M to \$11.0M as a result of anticipated increases to service rates in January 2026. Expenses are projected to increase \$2.9M to \$17.6M primarily due to increased contribution to capital improvement projects. Operationally, the Water Operations Fund has a deficit of \$50k. Capacity fee revenues are projected to decrease by \$0.1M to \$4.6M as last year included higher projected revenues due to development projects, these funds will be utilized as the water system is expanded.

Wastewater Enterprise Fund

Wastewater Fund proposed revenue is projected to increase \$1.0M to \$12.5M. Wastewater Fund proposed expenditure is \$14.5M. Wastewater Operations revenues are projected to increase \$1.5M to \$6.8M, resulting from recent rate increases and expenses are projected to decrease \$0.4M to \$9.0M. This fund is projected to draw down on fund balance to fund capital projects, the FY 2025-26 contribution to the CIP is \$2.5M. Excluding transfers to the CIP, the Wastewater Enterprise has an operational surplus of \$85k. Capacity Fee revenues are projected to remain flat at \$2.6M.

Recycled Water Enterprise Fund

This was a newly created fund as of FY 2020-21 and is now reported as a separate enterprise fund in our financial statements. Recycled Water is a key aspect of our water supply system – and as such – it was appropriate to create a separate enterprise fund separate from the Water and Wastewater Enterprise Funds. The proposed fund revenue totals \$0.45M, an increase of \$0.2M from FY 2023-24, and proposed expenditures total \$1.3M. A rate study was recently completed, increasing the rates for recycled water to fund operational costs, and as more customers join the system, more revenue will be available to help this enterprise become self-sufficient.

Internal Services Funds (ISF)

The City has historically maintained four internal service funds to support city services: Building Maintenance, Fleet, Information Technology, and Legal Services; the FY 2023-24 budget created several new Renovation and Replacement Funds as well as a new Pension Stabilization Fund bringing the total internal service funds to nine. The goal of any ISF is to breakeven over time, fund Balances are allowable if there is a plan to use those resources to fulfill the objective of the fund, such as Information Technology infrastructure, fleet replacements or other asset replacements such as playground equipment, streets, or civic facilities. Total ISF revenues are projected to decrease \$0.6M to \$4.1M, expenditures are projected to increase by \$0.3M to \$5.3M. Fund balance in the Building and IT ISF is being drawn down to fund the City Hall Roof Repairs and IT equipment additions.

Debt Service

The City maintains total debt of \$9.1M (June 30, 2024) – with annual debt service payments of \$0.9M in FY 2025-26 across a number of funding sources, excluding non-financed long-term liabilities such as compensated absences, claims and judgments, net pension liability, and other post-employment benefits.

Looking towards the Future

Projected growth in American Canyon will increase our property tax base, which accounts for over half of the City's general fund revenues. New residential, industrial and commercial development will also likely increase sales tax revenues to help pay for City services as more residents shop and dine in town and more businesses open up. There are also 3 proposed new hotels, with one currently under construction that would supplement TOT revenues.

Our projections for Fiscal Year 2025-26 continue to evolve with continued inflationary pressures in mind, we have forecasted minimal to no growth in many sales tax categories. New homes continue to sell and add to the City's property tax base, although persistently high interest rates have tempered demand somewhat as American Canyon continues to be a desirable place to live and remains the most affordable area in the County. Staff has also developed a 5-Year forecast providing analysis on projected revenues, employee benefits, pension costs and non-personnel expense trends.

Next Steps

Staff will provide the City Council with a Recommended Fiscal Year 2025-26 Budget as well as the 2026-2030 Capital Improvement Program Budget for adoption on June 3, 2025.

ATTACHMENTS:

1. [Summary of General Fund Revenues, Expenditures, and Fund Balances FY26.pdf](#)

Proposed Budget General Fund Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)	% of Budget
PROPERTY TAX	11,348,827.00	12,194,040.00	12,469,791.00	13,979,137.00	15,169,300.00	15,338,500.00	46.8%
SALES TAX	2,848,230.00	3,095,329.00	5,901,732.00	4,320,251.00	3,800,000.00	3,400,000.00	10.4%
TRANSIENT OCCUPANCY TAX	885,394.00	1,643,934.00	1,573,877.00	1,426,580.00	1,650,000.00	1,929,000.00	5.9%
OTHER TAXES	319,570.00	561,532.00	601,576.00	588,319.00	602,800.00	588,000.00	1.8%
TOTAL TAX REVENUES	15,402,021.00	17,494,835.00	20,546,976.00	20,314,287.00	21,222,100.00	21,255,500.00	64.9%
FRANCHISE FEES	814,696.00	839,555.00	1,031,184.00	1,092,411.00	790,000.00	1,207,000.00	3.7%
LICENSES AND PERMITS	362,504.00	505,802.00	805,052.00	490,686.00	926,800.00	823,400.00	2.5%
FINES, FORFEITURES, AND PENALTIES	70,242.00	102,326.00	147,502.00	41,143.00	73,300.00	97,400.00	0.3%
INTERGOVERNMENTAL	82,743.00	61,789.00	46,737.00	90,766.00	70,300.00	86,000.00	0.3%
CHARGES FOR SERVICES	1,164,863.00	1,651,732.00	2,134,359.00	1,375,533.00	2,094,011.00	2,645,668.00	8.1%
INVESTMENT EARNINGS (INTEREST AND RENTS)	92,279.00	(831,019.00)	340,808.00	1,409,803.00	1,306,829.00	891,955.00	2.7%
MISCELLANEOUS	371,170.00	515,850.00	645,735.00	411,486.00	718,430.00	540,761.00	1.7%
TOTAL OPERATING REVENUES	2,958,497.00	2,846,035.00	5,151,377.00	4,911,828.00	5,979,670.00	6,292,184.00	19.2%
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	1,486,362.00	1,529,924.00	1,949,627.00	2,377,336.00	3,484,841.00	3,695,596.00	11.3%
TRANSFERS IN - GASOLINE TAX	300,000.00	300,000.00	300,000.00	300,000.00	400,000.00	500,000.00	1.5%
TRANSFERS IN - CAPITAL PROJECTS	416,398.00	163,491.00	-	-	-	-	0.0%
TRANSFERS IN - OTHER	429,752.00	440,326.00	932,098.00	767,791.00	1,005,650.00	1,000,000.00	3.1%
TOTAL TRANSFERS IN	2,632,512.00	2,433,741.00	3,181,725.00	3,445,127.00	4,890,491.00	5,195,596.00	15.9%
TOTAL REVENUES	20,993,030.00	22,774,611.00	28,880,078.00	28,671,242.00	32,092,261.00	32,743,280.00	100.0%
EXPENDITURES							
SALARIES	4,392,433.00	4,975,258.00	5,514,643.00	5,742,100.00	6,702,621.00	7,242,728.00	22.1%
BENEFITS	1,292,298.00	1,284,293.00	1,402,693.00	1,407,390.00	1,715,453.00	1,928,142.00	5.9%
RETIREMENT (CaIPERS)	730,520.00	851,515.00	937,812.00	817,591.00	1,086,747.00	1,168,039.00	3.6%
RETIREE MEDICAL (OPEB)	476,347.00	519,659.00	496,679.00	521,991.00	361,769.00	538,908.00	1.6%
TOTAL PERSONNEL	6,891,598.00	7,630,725.00	8,351,827.00	8,489,072.00	9,866,590.00	10,877,817.00	33.2%
SUPPLIES AND SERVICES	3,658,525.00	5,243,955.00	7,500,869.00	6,760,707.00	9,410,074.00	8,903,300.00	27.2%
INTERNAL SERVICE FEES	1,443,200.00	1,602,995.00	1,444,689.00	2,132,347.00	2,285,338.00	2,239,549.00	6.8%
DEBT SERVICE	54,670.00	135,380.00	115,985.00	505,588.00	507,098.00	507,150.00	1.6%
SHERIFF CONTRACT	6,778,700.00	7,227,151.00	7,681,635.00	8,474,338.00	9,419,409.00	9,759,801.00	29.8%
UTILITES	469,878.00	425,258.00	403,539.00	496,109.00	581,300.00	570,400.00	1.7%
CAPITAL OUTLAY	29,107.00	183,764.00	31,733.00	155,874.00	154,500.00	66,500.00	0.2%
MISCELLANEOUS	(45,807.00)	(56,549.00)	(64,135.00)	(84,268.00)	(178,738.00)	(212,637.00)	
TOTAL NON-PERSONNEL	12,388,273.00	14,761,954.00	17,114,315.00	18,440,695.00	22,178,981.00	21,834,063.00	66.7%
TRANSFERS OUT - CAPITAL PROJECTS	-	-	700,000.00	-	-	-	
TRANSFERS OUT - OTHER	299,646.00	-	-	5,479,976.00	30,473.00	31,400.00	
TOTAL TRANSFERS OUT	299,646.00	-	700,000.00	5,479,976.00	30,473.00	31,400.00	0.1%
TOTAL EXPENDITURES	19,579,517.00	22,392,679.00	26,166,142.00	32,409,743.00	32,076,044.00	32,743,280.00	100.0%
Revenues Less Expenditures	1,413,513.00	381,932.00	2,713,936.00	(3,738,501.00)	16,217.00	-	
Total Fund Balance	12,204,624.00	12,586,556.00	15,300,492.00	11,561,991.00	11,578,208.00	11,578,208.00	10

Proposed Budget Special Revenue Funds Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)
PROPERTY TAX	668,114.00	665,443.00	651,971.00	705,681.00	722,750.00	769,600.00
SALES TAX	1,218,056.00	1,885,379.00	1,986,982.00	1,932,281.00	1,804,000.00	1,620,000.00
<i>TOTAL TAX REVENUES</i>	1,886,170.00	2,550,822.00	2,638,953.00	2,637,962.00	2,526,750.00	2,389,600.00
LICENSES AND PERMITS	-	-	-	-	-	1,150.00
INTERGOVERNMENTAL	4,544,174.00	5,041,915.00	2,364,007.00	4,537,711.00	2,694,444.00	1,712,103.00
CHARGES FOR SERVICES	2,342.00	6,913.00	4,495.00	8,442.00	24,400.00	32,640.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	72,179.00	(79,054.00)	320,385.00	779,090.00	643,875.00	694,658.00
MISCELLANEOUS	494,094.00	37,083.00	598,729.00	128,131.00	110,700.00	137,400.00
<i>TOTAL OPERATING REVENUES</i>	5,112,789.00	5,006,857.00	3,287,616.00	5,453,374.00	3,473,419.00	2,577,951.00
TRANSFERS IN - OTHER	232,146.00	-	-	1,966,838.00	30,473.00	31,400.00
<i>TOTAL REVENUES</i>	7,231,105.00	7,557,679.00	5,926,569.00	10,058,174.00	6,030,642.00	4,998,951.00
EXPENDITURES						
SUPPLIES AND SERVICES	455,710.00	733,575.00	867,002.00	1,207,200.00	3,186,531.00	1,148,100.00
DEBT SERVICE	-	-	-	-	-	-
UTILITES	115,704.00	97,122.00	116,303.00	133,115.00	152,000.00	213,200.00
<i>TOTAL NON-PERSONNEL</i>	571,414.00	830,697.00	983,305.00	1,340,315.00	3,338,531.00	1,361,300.00
TRANSFERS OUT - CAPITAL PROJECTS	4,705,952.00	4,109,291.00	4,119,981.00	5,838,560.00	11,487,221.00	16,606,688.00
TRANSFERS OUT - OTHER	832,321.00	844,229.00	881,487.00	838,530.00	1,154,650.00	1,440,000.00
<i>TOTAL TRANSFERS OUT</i>	5,538,273.00	4,953,520.00	5,001,468.00	6,677,090.00	12,641,871.00	18,046,688.00
<i>TOTAL EXPENDITURES</i>	6,109,687.00	5,784,217.00	5,984,773.00	8,017,405.00	15,980,402.00	19,407,988.00
Revenues Less Expenditures	1,121,418.00	1,773,462.00	(58,204.00)	2,040,769.00	(9,949,760.00)	(14,409,037.00)
Total Fund Balance	13,314,298.00	15,087,760.00	15,029,556.00	17,070,325.00	5,079,796.00	(9,329,241.00)

Proposed Budget Capital Projects Funds Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)
CHARGES FOR SERVICES	1,666,282.00	2,108,046.00	2,717,169.00	1,515,249.00	3,670,400.00	6,265,414.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	41,200.00	(44,459.00)	139,754.00	467,138.00	393,200.00	372,198.00
INTERGOVERNMENTAL				2,403,881.00	-	-
MISCELLANEOUS	11,059.00	29,138.00	-	-	451,795.00	-
<i>TOTAL OPERATING REVENUES</i>	1,718,541.00	2,092,725.00	2,856,923.00	4,386,268.00	4,515,395.00	6,637,612.00
TRANSFERS IN - GASOLINE TAX	-	-	-	-	-	-
TRANSFERS IN - CAPITAL PROJECTS	6,419,788.00	4,537,661.00	5,692,033.00	5,872,789.00	34,451,188.00	32,162,521.00
TRANSFERS IN - OTHER		-	-	-	-	1,394,869.00
<i>TOTAL TRANSFERS IN</i>	6,419,788.00	4,537,661.00	5,692,033.00	5,872,789.00	34,451,188.00	33,557,390.00
TOTAL REVENUES	8,138,329.00	6,630,386.00	8,548,956.00	10,259,057.00	38,966,583.00	40,195,002.00
EXPENDITURES						
SUPPLIES AND SERVICES	132,000.00	389,287.00	1,969,439.00	1,886,144.00	232,000.00	216,700.00
DEBT SERVICE	284,024.00	2,072,431.00	-	-	-	-
CAPITAL OUTLAY	6,181,988.00	4,681,249.00	3,737,939.00	4,112,358.00	35,269,737.00	35,058,650.00
<i>TOTAL NON-PERSONNEL</i>	6,598,012.00	7,142,967.00	5,707,378.00	5,998,502.00	35,501,737.00	35,275,350.00
TRANSFERS OUT - CAPITAL PROJECTS	487,409.00	25,510.00	481,716.00	2,351,953.00	8,646,212.00	8,730,287.00
TRANSFERS OUT - OTHER	237,800.00	-	-	1,936,365.00	-	-
<i>TOTAL TRANSFERS OUT</i>	725,209.00	25,510.00	481,716.00	4,288,318.00	8,646,212.00	8,730,287.00
TOTAL EXPENDITURES	7,323,221.00	7,168,477.00	6,189,094.00	10,286,820.00	44,147,949.00	44,005,637.00
Revenues Less Expenditures	815,108.00	(538,091.00)	2,359,862.00	(27,763.00)	(5,181,366.00)	(3,810,635.00)
Total Fund Balance	8,378,794.00	7,840,703.00	10,200,565.00	10,172,802.00	5,019,199.00	1,208,564.00

Proposed Budget Debt Service Funds Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)
INVESTMENT EARNINGS (INTEREST AND RENTS)	(172.00)	-	-	-	-	-
MISCELLANEOUS	5,100,924.00	-	-	-	-	-
<i>TOTAL OPERATING REVENUES</i>	5,100,752.00	-	-	-	-	-
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	338,694.00	-	-	-	-	-
TRANSFERS IN - OTHER	-	288,815.00	133,736.00	505,588.00	507,098.00	507,150.00
<i>TOTAL TRANSFERS IN</i>	338,694.00	288,815.00	133,736.00	505,588.00	507,098.00	507,150.00
<i>TOTAL REVENUES</i>	5,439,446.00	288,815.00	133,736.00	505,588.00	507,098.00	507,150.00
EXPENDITURES						
DEBT SERVICE	4,910,490.00	135,381.00	133,735.00	505,588.00	507,098.00	507,150.00
TRANSFERS OUT - OTHER	463,231.00	64,597.00	153,435.00	-	-	-
<i>TOTAL EXPENDITURES</i>	5,373,721.00	199,978.00	287,170.00	505,588.00	507,098.00	507,150.00
Revenues Less Expenditures	65,725.00	88,837.00	(153,434.00)	-	-	-
Total Fund Balance	64,597.00	153,434.00	-	-	-	-

Proposed Budget Water Enterprises Funds Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)
FINES, FORFEITURES, AND PENALTIES	-	93,977.00	128,486.00	101,201.00	160,000.00	140,000.00
INTERGOVERNMENTAL	3,636.00	-	-	12,577.00	-	-
CHARGES FOR SERVICES	9,404,079.00	9,664,894.00	8,877,138.00	13,098,247.00	10,530,000.00	14,215,763.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	1,272,103.00	(314,687.00)	302,496.00	1,014,345.00	844,238.00	864,029.00
MISCELLANEOUS	604,979.00	240,304.00	319,827.00	354,417.00	393,000.00	430,000.00
<i>TOTAL OPERATING REVENUES</i>	11,284,797.00	9,684,488.00	9,627,947.00	14,580,787.00	11,927,238.00	15,649,792.00
TRANSFERS IN - CAPITAL PROJECTS	5,686,595.00	-	-	-	-	-
INTRA-FUND TRANSFERS IN	587,591.00	89,641.00	85,674.00	89,171.00	92,813.00	3,002,974.00
<i>TOTAL TRANSFERS IN</i>	6,274,186.00	89,641.00	85,674.00	89,171.00	92,813.00	3,002,974.00
TOTAL REVENUES	17,558,983.00	9,774,129.00	9,713,621.00	14,669,958.00	12,020,051.00	18,652,766.00
EXPENSES						
SALARIES	922,624.00	995,678.00	1,154,909.00	1,101,146.00	1,383,911.00	1,594,999.00
BENEFITS	446,617.00	357,309.00	427,095.00	372,195.00	465,767.00	558,537.00
RETIREMENT (CalPERS)	160,516.00	159,730.00	184,244.00	148,760.00	185,223.00	221,881.00
RETIREE MEDICAL (OPEB)	146,654.00	80,835.00	(173,286.00)	473,906.00	84,309.00	122,130.00
<i>TOTAL PERSONNEL</i>	1,676,411.00	1,593,552.00	1,592,962.00	2,096,007.00	2,119,210.00	2,497,547.00
SUPPLIES AND SERVICES	3,094,249.00	4,566,223.00	5,611,516.00	3,566,100.00	5,846,423.00	5,606,100.00
INTERNAL SERVICE FEES	178,300.00	363,150.00	463,970.00	830,686.00	1,097,992.00	894,607.00
DEBT SERVICE	275,989.00	438,906.00	192,349.00	212,277.00	217,209.00	196,662.00
UTILITES	175,716.00	73,194.00	75,433.00	88,814.00	100,700.00	86,740.00
CAPITAL OUTLAY	586,549.00	30,000.00	140,666.00	2,170,261.00	1,252,445.00	3,290,074.00
MISCELLANEOUS	805,496.00	1,279,768.00	851,093.00	(293,553.00)	-	(152,732.00)
<i>TOTAL NON-PERSONNEL</i>	5,116,299.00	6,751,241.00	7,335,027.00	6,574,585.00	8,514,769.00	9,921,451.00
TRANSFERS OUT - CAPITAL PROJECTS	536,601.00	716,989.00	415,250.00	64,569.00	5,221,200.00	5,540,981.00
TRANSFERS OUT - OTHER	4,504,054.00	823,607.00	1,032,672.00	1,311,877.00	1,927,030.00	1,645,141.00
INTRA-FUND TRANSFERS OUT	587,590.00	89,641.00	85,674.00	89,171.00	92,813.00	3,002,974.00
<i>TOTAL TRANSFERS OUT</i>	5,628,245.00	1,630,237.00	1,533,596.00	1,465,617.00	7,241,043.00	10,189,096.00
TOTAL EXPENSES	12,420,955.00	9,975,030.00	10,461,585.00	10,136,209.00	17,875,022.00	22,608,094.00
Revenues Less Expenses	5,138,028.00	(200,901.00)	(747,964.00)	4,533,749.00	(5,854,971.00)	(3,955,328.00)
Total Net Position	40,187,126.00	39,986,225.00	39,238,261.00	43,772,010.00	33,383,290.00	29,427,962.00

Proposed Budget Wastewater Enterprises Funds Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)
FINES, FORFEITURES, AND PENALTIES	-	64,931.00	81,785.00	58,583.00	90,000.00	100,000.00
INTERGOVERNMENTAL	-	36,189.00	-	-	-	-
CHARGES FOR SERVICES	5,070,156.00	5,398,272.00	5,176,056.00	10,164,355.00	5,068,500.00	8,964,173.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	192,391.00	56,053.00	336,057.00	539,368.00	362,749.00	295,344.00
MISCELLANEOUS	52,451.00	17,936.00	89,761.00	28,293.00	35,100.00	15,000.00
<i>TOTAL OPERATING REVENUES</i>	5,314,998.00	5,573,381.00	5,683,659.00	10,790,599.00	5,556,349.00	9,374,517.00
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	-	-	-	-	-	-
TRANSFERS IN - CAPITAL PROJECTS	57,125.00	64,597.00	180,888.00	26,043.00	300,000.00	50,000.00
TRANSFERS IN - OTHER	-	-	-	-	-	-
INTRA-FUND TRANSFERS IN	3,140,382.00	1,273,515.00	369,225.00	421,910.00	3,062,519.00	3,130,509.00
<i>TOTAL TRANSFERS IN</i>	3,197,507.00	1,338,112.00	550,113.00	447,953.00	3,362,519.00	3,180,509.00
<i>TOTAL REVENUES</i>	8,512,505.00	6,911,493.00	6,233,772.00	11,238,552.00	8,918,868.00	12,555,026.00
EXPENSES						
SALARIES	1,037,860.00	1,076,335.00	1,116,550.00	1,227,797.00	1,422,814.00	1,534,977.00
BENEFITS	376,555.00	120,978.00	307,291.00	474,784.00	410,604.00	464,496.00
RETIREMENT (CalPERS)	179,676.00	196,820.00	274,529.00	198,585.00	246,603.00	292,044.00
RETIREE MEDICAL (OPEB)	74,459.00	105,082.00	205,807.00	190,951.00	88,166.00	128,962.00
<i>TOTAL PERSONNEL</i>	1,668,550.00	1,499,215.00	1,904,177.00	2,092,117.00	2,168,187.00	2,420,479.00
SUPPLIES AND SERVICES	689,418.00	614,884.00	612,788.00	902,915.00	1,351,094.00	1,045,280.00
INTERNAL SERVICE FEES	249,100.00	321,050.00	501,825.00	763,841.00	867,867.00	618,140.00
DEBT SERVICE	2,258,905.00	1,239,548.00	960,102.00	266,834.00	277,186.00	251,434.00
UTILITIES	475,771.00	360,531.00	335,012.00	326,842.00	417,500.00	417,500.00
CAPITAL OUTLAY	4,822,678.00	1,617,717.00	834,215.00	310,372.00	3,676,694.00	3,698,515.00
MISCELLANEOUS	(4,210,761.00)	(662,144.00)	413,670.00	1,448,918.00	-	(180,996.00)
<i>TOTAL NON-PERSONNEL</i>	4,285,111.00	3,491,586.00	3,657,612.00	4,019,722.00	6,590,341.00	5,849,873.00
TRANSFERS OUT - CAPITAL PROJECTS	7,637.00	20,449.00	149,364.00	66,990.00	1,567,000.00	1,534,000.00
TRANSFERS OUT - OTHER	1,739,155.00	765,906.00	1,002,721.00	1,101,410.00	1,514,455.00	1,630,665.00
INTRA-FUND TRANSFERS OUT	3,140,382.00	1,273,515.00	369,225.00	421,910.00	401,957.00	3,130,509.00
<i>TOTAL TRANSFERS OUT</i>	4,887,174.00	2,059,870.00	1,521,310.00	1,590,310.00	3,483,412.00	6,295,174.00
<i>TOTAL EXPENSES</i>	10,840,835.00	7,050,671.00	7,083,099.00	7,702,149.00	12,241,940.00	14,565,526.00
Revenues Less Expenses	(2,328,330.00)	(139,178.00)	(849,327.00)	3,536,403.00	(3,323,072.00)	(2,010,500.00)
Total Net Position	31,631,167.00	31,491,989.00	30,642,662.00	34,179,065.00	27,319,590.00	25,309,090.00

Proposed Budget Recycled Water Enterprises Funds Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)
CHARGES FOR SERVICES	113,591.00	478,916.00	226,361.00	1,586,059.00	450,000.00	450,000.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	263.00	4,101.00	12,392.00	5,254.00	-	27.00
MISCELLANEOUS	55,358.00	-	-	-	-	-
<i>TOTAL OPERATING REVENUES</i>	169,212.00	483,017.00	238,753.00	1,591,313.00	450,000.00	450,027.00
TRANSFERS IN - CAPITAL PROJECTS	4,700,294.00	368.00	15,191.00	2,617,322.00	-	75,000.00
INTRA-FUND TRANSFERS IN			886,987.00	(55,623.00)		120,000.00
<i>TOTAL TRANSFERS IN</i>	4,700,294.00	368.00	902,178.00	2,561,699.00	-	195,000.00
<i>TOTAL REVENUES</i>	4,869,506.00	483,385.00	1,140,931.00	4,153,012.00	450,000.00	645,027.00
EXPENSES						
SALARIES	-	-	217.00	298,746.00	226,196.00	264,775.00
BENEFITS	-	-	6,114.00	265,702.00	95,901.00	107,772.00
RETIREMENT (CalPERS)	-	-	1,246.00	33,224.00	33,102.00	44,650.00
RETIREE MEDICAL (OPEB)	-	-	6,726.00	11,673.00	2,250.00	22,206.00
<i>TOTAL PERSONNEL</i>	-	-	14,303.00	609,345.00	357,449.00	439,403.00
SUPPLIES AND SERVICES	139.00	49,871.00	188,152.00	93,704.00	260,275.00	143,500.00
INTERNAL SERVICE FEES	-	-	27,358.00	63,571.00	59,810.00	48,707.00
DEBT SERVICE	717.00	21,246.00	130,911.00	211,757.00	68,764.00	66,351.00
CAPITAL OUTLAY	53,500.00	368.00	902,127.00	2,561,699.00	77,755.00	195,000.00
MISCELLANEOUS	(35,053.00)	222,773.00	(707,230.00)	(2,273,120.00)	-	-
<i>TOTAL NON-PERSONNEL</i>	19,303.00	294,258.00	541,318.00	657,611.00	466,604.00	453,558.00
TRANSFERS OUT - CAPITAL PROJECTS	5,519,721.00	-	278,482.00	-	-	-
TRANSFERS OUT - OTHER	202,916.00	-	52,980.00	193,310.00	304,358.00	479,790.00
INTRA-FUND TRANSFERS OUT	-	-	886,987.00	(55,624.00)	-	120,000.00
<i>TOTAL TRANSFERS OUT</i>	5,722,637.00	-	1,218,449.00	137,686.00	304,358.00	599,790.00
<i>TOTAL EXPENSES</i>	5,741,940.00	294,258.00	1,774,070.00	1,404,642.00	1,128,411.00	1,492,751.00
Revenues Less Expenses	(872,434.00)	189,127.00	(633,139.00)	2,748,370.00	(678,411.00)	(847,724.00)
Total Net Position	(872,434.00)	(683,307.00)	(1,316,446.00)	1,431,924.00	(1,994,857.00)	(2,842,581.00)

Proposed Budget Internal Service Funds Revenues and Expenditures

REVENUES	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Actuals	2024-25 Midyear Adopted Budget	2025-26 Budget (Proposed)
CHARGES FOR SERVICES	1,870,600.00	2,282,600.00	2,437,842.00	3,762,106.00	4,311,007.00	3,831,003.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	1,483.00	2,339.00	21,580.00	40,148.00	42,400.00	203,475.00
MISCELLANEOUS	-	84,281.00	13,918.00	60,439.00	55,000.00	35,000.00
<i>TOTAL OPERATING REVENUES</i>	1,872,083.00	2,369,220.00	2,473,340.00	3,862,693.00	4,408,407.00	4,069,478.00
TRANSFERS IN - CAPITAL PROJECTS	67,500.00	-	-	-	-	-
TRANSFERS IN - OTHER				5,037,287.00	-	-
TOTAL REVENUES	1,939,583.00	2,369,220.00	2,473,340.00	8,899,980.00	4,408,407.00	4,069,478.00
EXPENSES						
SALARIES	173,333.00	187,366.00	160,475.00	319,330.15	345,835.00	382,337.00
BENEFITS	93,998.00	47,265.00	31,964.00	180,929.60	109,825.00	102,346.00
RETIREMENT (CalPERS)	34,050.00	40,069.00	40,958.00	49,403.40	70,506.00	81,416.00
RETIREE MEDICAL (OPEB)	21,284.00	26,915.00	14,509.00	62,348.79	17,889.00	24,767.53
<i>TOTAL PERSONNEL</i>	322,665.00	301,615.00	247,906.00	612,011.94	544,055.00	590,866.53
SUPPLIES AND SERVICES	1,102,707.00	1,394,598.00	1,554,704.00	1,989,996.00	2,818,643.00	2,568,649.00
DEBT SERVICE	117,072.00	45,807.00	373,253.00	749,738.00	509,000.00	569,000.00
UTILITES	62,939.00	68,377.00	138,978.00	188,116.00	211,600.00	192,600.00
CAPITAL OUTLAY	474,382.00	23,743.00	274,366.00	227,745.00	98,200.00	74,000.00
MISCELLANEOUS	(319,504.00)	157,833.00	37,065.00	12,287.00	-	-
TRANSFERS OUT - CAPITAL PROJECTS				240,461.00	889,555.00	1,270,434.00
<i>TOTAL NON-PERSONNEL</i>	1,437,596.00	1,690,358.00	2,378,366.00	3,408,343.00	4,526,998.00	4,674,683.00
TOTAL EXPENSES	1,760,261.00	1,991,973.00	2,626,272.00	4,020,354.94	5,071,053.00	5,265,549.53
Revenues Less Expenses	179,322.00	377,247.00	(152,932.00)	4,879,625.06	(662,646.00)	(1,196,071.53)
Total Net Position	955,607.00	1,332,854.00	1,179,922.00	6,059,547.06	517,276.00	(678,795.53)