



FINANCE SUBCOMMITTEE MEETING

AGENDA

City Hall - Council Chambers
4381 Broadway, Ste 201
American Canyon, CA
February 16, 2023
9:30 AM

Committee Members: Mayor Leon Garcia
Vice Mayor Pierre Washington
Finance Director Juan Gomez and City Manager Jason Holley

AMENDED AGENDA

This agenda was amended adding Attachment No. 2 Fiscal Year 2022-23 Mid-Year Budget Fund Balance.

Consistent with Government Code Section 54953 and the American Canyon City Council Resolution Declaring the Existence of a Local Emergency due to the COVID-19 Pandemic, City Council and other public meetings will be conducted both in person at City Hall, 4381 Broadway, Suite 201, and also via Zoom Teleconferencing to promote local, state, and federal guidelines and social distancing recommendations for the containment of the coronavirus. City officials and 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](#). 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@cityofamericancanyon.org.

AGENDA MATERIALS: Finance Subcommittee 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: The Finance Subcommittee will provide materials 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.

9:30 A.M. REGULAR MEETING

CALL TO ORDER

MEETING ANNOUNCEMENT

Pursuant to AB 361 this meeting will be held entirely virtually. All methods available for public participation are detailed on the first page of the agenda.

ROLL CALL

PUBLIC COMMENT

This time is reserved for members of the public to address the Finance Subcommittee on items of interest that are not on the Agenda and are within the subject matter jurisdiction of the Finance Subcommittee. Comments are limited to 3 minutes. Comments for items on the Agenda will be taken when the item is called. The Finance Subcommittee is prohibited by law from taking any action on matters discussed that are not on the Agenda, and no adverse conclusions should be drawn if the Finance Subcommittee does not respond to public comment at this time.

CONSENT CALENDAR

There are no Consent Items.

BUSINESS

1. [Fiscal Year 2022-23 Mid-Year Budget Adjustment](#)

Recommendation: Receive and file the Fiscal Year 2022-23 Mid-Year Budget Adjustment presentation previewing City Council Item to be presented on February 21, 2023.

CERTIFICATION

I, Cherri Walton, CMC, 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.

Cherri Walton, CMC, Deputy City Clerk



TITLE

Fiscal Year 2022-23 Mid-Year Budget Adjustment

RECOMMENDATION

Receive and file the Fiscal Year 2022-23 Mid-Year Budget Adjustment presentation previewing City Council Item to be presented on February 21, 2023.

BACKGROUND & ANALYSIS

The City adopts a budget each June for the upcoming fiscal year. It covers the time period of “one year” (July 1 through June 30). Thereafter, staff routinely monitors expenditures and revenues on a monthly basis. After the completion of the prior fiscal year’s Annual Comprehensive Financial Report (ACFR) near the mid-term of the fiscal year, staff undertakes a comprehensive review of the City’s financial position. The City’s audit is still in progress; however, staff does not anticipate significant changes to the final audited financials. This proposed mid-year budget amendment estimates revenue and expenditure/expense expectations and needs for the remainder of the current fiscal year.

During the “Mid-Year Budget Review” process, staff compares their respective departments’ actual revenue and expenditures, expectations for the remainder of the fiscal year, and compares those results to amounts budgeted. This fiscal year’s process includes activity posted through January 31, 2023. It also includes analysis about planned work not yet complete and unplanned work that is desired before the end of the fiscal year. This includes any added, unplanned work to this “Mid-Year Budget Review” and associated Mid-Year Budget Amendments for that are included.

Although the Fiscal Year 2021-22 audit is still in progress, staff anticipates no significant change to the financials which will be presented to the finance committee on March 9, 2023. Based on those projected results and input from other city departments, the proposed Mid-Year Budget Amendments are summarized in Exhibit A. A detailed report will be added to the City’s new transparency portal, which shows requests at the fund level and at a more granular and aggregate levels.

ATTACHMENTS:

- [1. Exhibit A - Fiscal Year 2022-23 Mid-Year Budget Adjustments Worksheet](#)
- [2. Fiscal Year 2022-23 Mid-Year Budget Fund Balances](#)

Fund	Fund Description	Revenues Adopted	Expenditures Adopted	Revenues Amended-To-Date	Expenditures Amended-To-Date	Revenues Mid-Year Adjustment	Expenditures Mid-Year Adjustment	Revenues Revised Amended	Expenditures Revised Amended	Net Income Revised Expected
100	100 GENERAL FUND	24,328,466.00	24,566,745.84	24,328,466.00	24,739,450.03	3,391,711.00	950,088.00	27,720,177.00	25,689,538.03	2,030,638.97
105	105 DEVELOPER PROJECTS	1,131,130.00	859,000.00	1,131,130.00	859,000.00			1,131,130.00	859,000.00	272,130.00
210	210 STORM DRAIN/MEASURE A	52,458.00	810,000.00	52,458.00	810,000.00			52,458.00	810,000.00	(757,542.00)
211	211 MEASURE T	1,603,842.00	1,864,495.00	1,603,842.00	1,864,495.00			1,603,842.00	1,864,495.00	(260,653.00)
212	212 GAS TAX/ROAD MAINTENANCE	593,173.00	345,000.00	593,173.00	345,000.00		246,000.00	593,173.00	591,000.00	2,173.00
213	213 GAS TAX RMRA	476,446.00	300,000.00	476,446.00	300,000.00			476,446.00	300,000.00	176,446.00
215	215 CALHOME PROGRAM	306,034.00	306,000.00	306,034.00	306,000.00			306,034.00	306,000.00	34.00
216	216 CDBG - REHAB LOAN PROGRAM	12.00	-	12.00	-	57,587.00		57,599.00	-	57,599.00
217	217 HOME PROGRAM	500,028.00	500,000.00	500,028.00	500,000.00			500,028.00	500,000.00	28.00
218	218 STATE SUPP LAW ENF (COPS)	163,132.00	163,000.00	163,132.00	163,000.00			163,132.00	163,000.00	132.00
220	220 BEGIN PROGRAM	-	-	-	-	34,608.95		34,608.95	-	34,608.95
230	230 STATE GRANTS	1,998,750.00	1,341,736.00	1,998,750.00	1,341,736.00			1,998,750.00	1,341,736.00	657,014.00
240	240 FEDERAL GRANTS	6,500,000.00	882,493.00	6,500,000.00	882,493.00		152,407.15	6,500,000.00	1,034,900.15	5,465,099.85
252	252 NEWELL OPEN SPACE PRESERVE	7,067.00	14,100.00	7,067.00	14,100.00			7,067.00	14,100.00	(7,033.00)
254	254 LAVIGNE OPEN SPACE MAINTEN	421.00	7,600.00	421.00	7,600.00			421.00	7,600.00	(7,179.00)
261	261 LLAD Zone 1, LaVigne	201,068.00	199,343.00	201,068.00	200,476.27			201,068.00	200,476.27	591.73
262	262 LLAD Zone 2, Vintage Ranch	283,246.00	288,165.00	283,246.00	290,431.55			283,246.00	290,431.55	(7,185.55)
263	263 LLAD Zone 3, Napa Junction	174,331.00	109,318.00	174,331.00	110,276.92		65,527.00	174,331.00	175,803.92	(1,472.92)
275	275 GP UPDATE FEE FUND	39,893.00	54,800.00	39,893.00	54,800.00		141,065.00	39,893.00	195,865.00	(155,972.00)
280	280 CANNABIS FUND	-	5,000.00	-	5,000.00			-	5,000.00	(5,000.00)
281	281 COMM FACILITIES DIST FUND	-	3,200,000.00	-	3,200,000.00	3,230,000.00		3,230,000.00	3,200,000.00	30,000.00
282	282 LEGAL SETTLEMENT	779.00	-	779.00	-			779.00	-	779.00
310	310 PARKS IMPACT FEE FUND	1,847,547.00	505,883.00	1,847,547.00	885,883.00	410,612.80		2,258,159.80	885,883.00	1,372,276.80
320	320 TRAFFIC IMPACT FEE FUND	2,399,376.00	392,426.00	2,399,376.00	392,426.00	(978,982.20)		1,420,393.80	392,426.00	1,027,967.80
330	330 CIVIC IMPACT FEE FUND	868,320.00	210,000.00	868,320.00	210,000.00	(191,160.95)		677,159.05	210,000.00	467,159.05
340	340 AFFORDABLE HOUSING	1,831,689.00	100,000.00	1,831,689.00	100,000.00	(304,011.14)		1,527,677.86	100,000.00	1,427,677.86
350	350 CAPITAL PROJECTS	9,642,748.00	9,728,320.00	10,022,748.00	10,108,320.00	1,001,354.10		11,024,102.10	10,108,320.00	915,782.10
360	360 AMCAN RD E ASSMT DIST	75.00	314,821.00	75.00	314,821.00			75.00	314,821.00	(314,746.00)
370	370 ZERO WATER FOOTPRINT	600,853.00	677,509.00	600,853.00	677,509.00	(363,273.62)		237,579.38	677,509.00	(439,929.62)
380	380 UTILITY UNDERGROUND FUND	376.00	-	376.00	-			376.00	-	376.00
420	420 CABERNET VILLAGE LSE DS	98,235.00	98,235.00	98,235.00	98,235.00			98,235.00	98,235.00	-
440	440 ENGIE EQUIP/LEASE DEBT SVC	35,502.00	35,502.00	35,502.00	35,502.00			35,502.00	35,502.00	-
510	510 WATER OPERATIONS	10,208,232.00	10,386,535.69	10,208,232.00	10,487,901.33	(332,045.00)	200,000.00	9,876,187.00	10,687,901.33	(811,714.33)
515	515 WTR DEBT SERVICE FUND	85,675.00	21,682.00	85,675.00	21,682.00			85,675.00	21,682.00	63,993.00
520	520 WATER CAPACITY FEE FUND	5,039,219.00	949,494.00	5,039,219.00	949,494.00	(3,165,145.00)		1,874,074.00	949,494.00	924,580.00
530	530 WATER CIP	-	-	-	-			-	-	-
540	540 WASTEWATER OPERATIONS	4,680,493.00	7,679,173.47	4,680,493.00	8,285,052.13	388,767.00	(169,207.00)	5,069,260.00	8,115,845.13	(3,046,585.13)
545	545 WW DEBT SERVICE FUND	206,641.00	52,296.00	206,641.00	52,296.00			206,641.00	52,296.00	154,345.00
550	550 WASTEWATER CAPACITY FEE	2,777,903.00	422,194.00	2,777,903.00	422,194.00	(2,003,232.00)		774,671.00	422,194.00	352,477.00
560	560 WW CIP	2,214,024.00	2,807,171.00	2,214,024.00	2,807,171.00			2,214,024.00	2,807,171.00	(593,147.00)
570	570 WW CAPITAL RESERVE	75,874.00	-	75,874.00	-			75,874.00	-	75,874.00
580	580 RECYCLED WATER FUND	129,618.00	847,979.54	129,618.00	870,476.25	79,165.00	30,000.00	208,783.00	900,476.25	(691,693.25)
590	590 RECYCLED WATER CIP	820,413.00	820,414.00	820,413.00	820,414.00			820,413.00	820,414.00	(1.00)
651	651 ISF - BLDG MAINTENANCE	666,866.00	698,832.73	666,866.00	698,832.73			666,866.00	698,832.73	(31,966.73)
652	652 ISF - FLEET	1,047,857.00	1,046,724.03	1,047,857.00	1,339,178.59	(325,000.00)	25,000.00	722,857.00	1,364,178.59	(641,321.59)
653	653 ISF - INFO TECHNOLOGY	916,093.00	940,929.04	916,093.00	940,929.04		16,000.00	916,093.00	956,929.04	(40,836.04)
654	654 ISF - LEGAL SERVICES	185,000.00	185,000.00	185,000.00	185,000.00			185,000.00	185,000.00	-
	TOTAL	84,738,905.00	74,737,917.34	85,118,905.00	76,697,175.84	930,955.94	1,656,880.15	86,049,860.94	78,354,055.99	7,695,804.95

		Beginning	Revenues	Revenue Actuals	Expenditures	Expenditure Actuals	Net Income	Projected Ending
Fund	Fund Description	Fund Balances	Revised Amended	Thru 1/31/2023	Revised Amended	Thru 1/31/2023	Revised	Fund Balances
100	100 GENERAL FUND	11,972,531.17	27,720,177.00	12,005,296.51	25,689,538.03	14,635,120.24	2,030,638.97	14,003,170.14
105	105 DEVELOPER PROJECTS	614,026.11	1,131,130.00	777,686.40	859,000.00	595,330.95	272,130.00	886,156.11
210	210 STORM DRAIN/MEASURE A	6,579,026.38	52,458.00	(15,175.71)	810,000.00	200,138.91	(757,542.00)	5,821,484.38
211	211 MEASURE T	3,563,828.77	1,603,842.00	1,045,346.45	1,864,495.00	1,060,504.93	(260,653.00)	3,303,175.77
212	212 GAS TAX/ROAD MAINTENANCE	494,418.85	593,173.00	331,703.94	591,000.00	290,087.87	2,173.00	496,591.85
213	213 GAS TAX RMRA	1,364,454.07	476,446.00	241,089.47	300,000.00	300,000.00	176,446.00	1,540,900.07
215	215 CALHOME PROGRAM	5,501.01	306,034.00	18.50	306,000.00	-	34.00	5,535.01
216	216 CDBG - REHAB LOAN PROGRAM	9,963.03	57,599.00	57,850.59	-	-	57,599.00	67,562.03
217	217 HOME PROGRAM	25,427.39	500,028.00	4,769.54	500,000.00	2,125.45	28.00	25,455.39
218	218 STATE SUPP LAW ENF (COPS)	4,649.78	163,132.00	133,455.07	163,000.00	-	132.00	4,781.78
220	220 BEGIN PROGRAM	73,273.76	34,608.95	34,608.95	-	-	34,608.95	107,882.71
230	230 STATE GRANTS	(511,942.13)	1,998,750.00	240,176.16	1,341,736.00	329,659.54	657,014.00	145,071.87
240	240 FEDERAL GRANTS	(149,543.70)	6,500,000.00	-	1,034,900.15	306,700.15	5,465,099.85	5,315,556.15
252	252 NEWELL OPEN SPACE PRESERVE	244,400.84	7,067.00	822.22	14,100.00	-	(7,033.00)	237,367.84
254	254 LAVIGNE OPEN SPACE MAINTEN	175,025.27	421.00	589.52	7,600.00	92.50	(7,179.00)	167,846.27
261	261 LLAD Zone 1, LaVigne	558,067.72	201,068.00	101,645.60	200,476.27	84,206.51	591.73	558,659.45
262	262 LLAD Zone 2, Vintage Ranch	1,041,628.48	283,246.00	131,250.01	290,431.55	102,660.58	(7,185.55)	1,034,442.93
263	263 LLAD Zone 3, Napa Junction	1,344,764.31	174,331.00	81,380.54	175,803.92	67,444.75	(1,472.92)	1,343,291.39
270	270 ZERO WATER FOOTPRINT	1,344,764.31	-	-	-	-	-	1,344,764.31
275	275 GP UPDATE FEE FUND	103,073.87	39,893.00	2,000.59	195,865.00	270,136.75	(155,972.00)	(52,898.13)
280	280 CANNABIS FUND	(13,881.87)	-	-	5,000.00	-	(5,000.00)	(18,881.87)
281	281 COMM FACILITIES DIST FUND	(248,668.08)	3,230,000.00	14,947.15	3,200,000.00	24,461.21	30,000.00	(218,668.08)
282	282 LEGAL SETTLEMENT	424,290.01	779.00	1,427.41	-	-	779.00	425,069.01
310	310 PARKS IMPACT FEE FUND	1,681,807.19	2,258,159.80	5,659.97	885,883.00	9,801.25	1,372,276.80	3,054,083.99
320	320 TRAFFIC IMPACT FEE FUND	3,477,152.78	1,420,393.80	673,481.26	392,426.00	803.75	1,027,967.80	4,505,120.58
330	330 CIVIC IMPACT FEE FUND	1,375,672.06	677,159.05	50,002.18	210,000.00	-	467,159.05	1,842,831.11
340	340 AFFORDABLE HOUSING	242,587.93	1,527,677.86	99,509.07	100,000.00	2,000.20	1,427,677.86	1,670,265.79
350	350 CAPITAL PROJECTS	101,848.71	11,024,102.10	3,310,812.14	10,108,320.00	2,310,108.20	915,782.10	1,017,630.81
360	360 AMCAN RD E ASSMT DIST	322,900.56	75.00	1,991.56	314,821.00	-	(314,746.00)	8,154.56
370	370 ZERO WATER FOOTPRINT	477,963.92	237,579.38	86,290.99	677,509.00	9,792.20	(439,929.62)	38,034.30
380	380 UTILITY UNDERGROUND FUND	160,772.16	376.00	540.87	-	-	376.00	161,148.16
420	420 CABERNET VILLAGE LSE DS	-	98,235.00	-	98,235.00	49,117.44	-	-
440	440 ENGIE EQUIP/LEASE DEBT SVC	-	35,502.00	-	35,502.00	23,666.96	-	-
510	510 WATER OPERATIONS	32,480,857.15	9,876,187.00	4,610,327.65	10,687,901.33	4,556,549.21	(811,714.33)	31,669,142.82
515	515 WTR DEBT SERVICE FUND	(122,586.04)	85,675.00	-	21,682.00	57,116.01	63,993.00	(58,593.04)
520	520 WATER CAPACITY FEE FUND	5,443,915.68	1,874,074.00	290,136.77	949,494.00	91,354.51	924,580.00	6,368,495.68
530	530 WATER CIP	1,931,628.89	-	-	-	-	-	1,931,628.89
540	540 WASTEWATER OPERATIONS	24,143,349.30	5,069,260.00	2,872,812.09	8,115,845.13	3,490,531.37	(3,046,585.13)	21,096,764.17
545	545 WW DEBT SERVICE FUND	(3,152,194.69)	206,641.00	-	52,296.00	137,759.81	154,345.00	(2,997,849.69)
550	550 WASTEWATER CAPACITY FEE	6,110,044.01	774,671.00	230,053.74	422,194.00	-	352,477.00	6,462,521.01

Fund	Fund Description	Beginning Fund Balances	Revenues Revised Amended	Revenue Actuals Thru 1/31/2023	Expenditures Revised Amended	Expenditure Actuals Thru 1/31/2023	Net Income Revised	Projected Ending Fund Balances
560	560 WW CIP	4,518,531.56	2,214,024.00	45,917.69	2,807,171.00	45,917.69	(593,147.00)	3,925,384.56
570	570 WW CAPITAL RESERVE	463,958.93	75,874.00	1,560.87	-	-	75,874.00	539,832.93
580	580 RECYCLED WATER FUND	(683,306.08)	208,783.00	134,995.14	900,476.25	164,806.63	(691,693.25)	(1,374,999.33)
590	590 RECYCLED WATER CIP	-	820,413.00	10,335.30	820,414.00	10,335.30	(1.00)	(1.00)
601	601 LAVIGNE SAD REASSMT REV BO	1,419,177.51	-	232,411.89	-	6,885.22	-	1,419,177.51
602	602 AMCAN RD E INF REV BOND	1,411,451.25	-	535,540.69	-	792,158.01	-	1,411,451.25
603	603 COMM FACILITIES DISTRICT	5,141,915.63	-	491,675.62	-	183,895.82	-	5,141,915.63
610	610 TOURISM IMPROVEMENT DIST	88,015.28	-	128,212.02	-	149,751.79	-	88,015.28
651	651 ISF - BLDG MAINTENANCE	156,471.08	666,866.00	167,377.51	698,832.73	232,564.85	(31,966.73)	124,504.35
652	652 ISF - FLEET	416,517.73	722,857.00	189,863.62	1,364,178.59	451,042.58	(641,321.59)	(224,803.86)
653	653 ISF - INFO TECHNOLOGY	257,921.23	916,093.00	229,084.76	956,929.04	558,241.00	(40,836.04)	217,085.19
654	654 ISF - LEGAL SERVICES	(201,217.65)	185,000.00	45,735.50	185,000.00	138,037.92	-	(201,217.65)
TOTAL		116,684,235.43	86,049,860.94	29,635,217.81	78,354,055.99	31,740,908.06	7,695,804.95	124,380,040.38