



FINANCE SUBCOMMITTEE MEETING

AGENDA

City Hall - Council Chambers
4381 Broadway, Ste 201
American Canyon, CA
May 12, 2023
9:00 AM

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

SPECIAL FINANCE SUBCOMMITTEE MEETING

The Finance Subcommittee Meeting originally scheduled for May 11, 2023, has been rescheduled as a Special Finance Subcommittee Meeting on Friday, May 12, 2023, at 9:00 a.m.

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@cityofamericancanyon.org.

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.

9:00 A.M. SPECIAL 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

BUSINESS

1. [FY 2023-24 Proposed Budget Discussion](#)

Recommendation: Discuss FY 2023-24 Proposed Budget that will be presented to City Council on May 16, 2023.

CERTIFICATION

I, Taresa Geilfuss, CMC, 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.

Taresa Geilfuss, CMC, City Clerk



TITLE

FY 2023-24 Proposed Budget Discussion

RECOMMENDATION

Discuss FY 2023-24 Proposed Budget that will be presented to City Council on May 16, 2023.

BACKGROUND & ANALYSIS

The Fiscal Year 2023-24 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. This new budget includes significant changes to the fund balance structure. Staff presented at the City Council Budget Workshop on March 24, 2023, the existing fund balances in the General Fund and recommended the creation of new renovation and replacement funds to systematically set money aside for small to medium sized projects, and replacement of city assets. These new renovation and replacement funds will allow the city to build up reserves to replace aging infrastructure, including park assets, civic facilities and streets. Staff also recommended the creation of a pension stabilization fund to assist the city in smoothing out any potential large spikes in pension annual required contributions.

The March 24th Workshop focused primarily on fund balances, specifically the undesignated reserve, economic development reserve and the general fund capital projects reserve. A new way of budgeting was introduced to City Council, whereby the elimination of the economic development and capital improvement reserve was recommended and the establishment of renovation and replacement funds, as well as a pension stabilization fund. Future contributions to these new funds will be incorporated in future budgets. This new budget will include transfers out of general fund reserves in the amount of \$5,037,000 to initially fund these new internal service funds and complete several parks projects which were also discussed at that meeting. This report today provides the Finance Subcommittee with a summary of all City Funds – and an update to the newly incorporated projections for the General Fund. The City's overall Budget is comprised of *Governmental Funds* such as General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds; *Enterprise Funds* such as Water Enterprise Fund, Wastewater Enterprise Fund, and Recycled Water Enterprise Fund; and *Internal Service Funds*, such as Building Maintenance, Fleet, Information Technology, Legal Services and the newly proposed Renovation and Replacement Funds as well as a Pension Stabilization Fund.

The "Proposed Budget" will be presented to City Council on May 16 and the "Final Budget" will be adopted by Council on June 6. The General Fund proposed budget has an operational surplus of \$71,506, however when we take into account the proposed transfers out to the newly created funds discussed above, the net General Fund fund balance will decrease by \$4,965,494. Although presentation wise the budget will show a deficit due to transfers out, this is a one-time outflow partially offset using one-time revenues from last fiscal year and restructuring fund balances.

The Fiscal Year 2023-24 Budget appropriations for all funds is approximately \$106.7M (an increase of 38.4% or approximately \$29.6M from the Fiscal Year 2022-23 Adopted Budget), with General Fund appropriations of approximately \$33.9M (an increase of 28% or approximately \$7.4M). [Attachment 1](#) shows the overall budget categories at their aggregate levels.

General Fund

General Fund Revenues total approximately \$29.0M. Property taxes are expected to increase 4.4% due to the strong real estate market in 2022, sales in calendar year 2022 are placed on the January 2023 tax roll and reflected in FY 2023-24 revenues. Sales tax revenues are estimated to continue to grow by at \$130k in FY2023-24, excluding one-time revenues received in FY2022-23. The City received a favorable State of California sales tax audit determination in FY2022-23, in which a business within the city limits was considered the point of sale and therefore sales tax dollars were allocated to the City. Transient Occupancy Taxes (TOT) from the 3 existing hotels are expected to remain strong in the coming fiscal year (approximately \$1.9M). Additional hotels (Home to Suites, Hampton Inn, and Watson Ranch Hotel) including one currently under construction and two planned for completion in the coming years are expected to double our TOT revenues. Home to Suites is scheduled to be completed by January 2024 and is included in projected revenues for FY2023-24. We are expecting other taxes such Franchise Fees (\$1.1m) to continue 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 revenues are budgeted conservatively and will be reassessed as more information becomes available. If no updates are obtained before the Final Budget is presented to Council for adoption in June, we will reassess trends during the midyear budget amendment process.

General Fund Expenditures total approximately \$33.9M. Expenditures include cost of living adjustments for employee salaries, projected step increases for eligible employees, and increased costs for Other Post Employment Benefits. CalPERS retirement costs decreased as a result of favorable pension system investment returns in FY2021 resulting in a lower Unfunded Actuarial Liability payment, however based on the pension system's FY2022 negative returns, we will see an increase to our retirement costs beginning in FY2024-25. Non-personnel expenditures include adding a Sergeant in January 2024 for the Sheriff Contract for Police Services, contributions to the Internal Service Fund budgets for Fleet and Information Technology, increased insurance and contractual services costs, and finally transfers out to the newly created renovation and replacement funds as well as a pension stabilization fund in the amount of \$5,037,000.

The proposed budget includes decreasing the General Fund Reserve by the \$5,037,000 transfers. The Capital Projects Reserve and the Economic Development Reserve will be eliminated which previously had fund balances of \$1,300,000 and \$1,000,000 respectively. The new proposed General Fund fund balance will meet the city's policy of setting aside 25% of previous years expenditures in the General Fund contingency, projected at \$6,636,491. The remaining fund balance will be comprised of \$1,529,909 in restricted fund balance, and \$1,760,003 in undesignated reserve.

FY 2023-24 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 \$25.3M, major projects include \$9.5M for Green Island Rd Reconstruction/Utility Undergrounding and \$3.3M for Recycled Water Expansion/Fill Stations. City Council appropriated \$4.72M of the \$4.89M of American Rescue Plan Act (ARPA) funding that will also be combined with other sources to provide previously approved improvements.

Water Enterprise Fund

Water Fund proposed revenue is \$20.6M. Water Fund proposed expenditure is \$16.9M. The larger than normal surplus is a result of active development in the city and large capacity fee revenues and this funding will be utilized as the water system is expanded. A rate study is currently underway to identify future needs and resources, which will be brought to Council for consideration later this year.

Wastewater Enterprise Fund

Wastewater Fund proposed revenue is \$11.1M. Wastewater Fund proposed expenditure is \$10.2M. Like the water fund, larger than normal capacity fee revenues are expected to be collected in FY 2023-24. Again, a rate study is currently underway to identify future needs and resources, which will be brought to Council for consideration.

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 operating fund revenue totals \$3.6M and proposed expenditures total \$5.3M. FY 2023-24 is the first year that employees will be partially allocated to this fund which is reflected in the operational costs for the fund. Rate studies have not been completed for Recycled Water to date and it is included in the rate study that is currently underway to identify future needs and resources, which will be brought to Council for consideration.

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; this proposed budget will create

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 expenditures for FY 2023-24 are budgeted to increase by \$1.7M to \$4.5M. This large increase is a result of newly created parks renovation and replacement fund incurring expenses for shade structures, a park restroom and irrigation controller upgrades at city owned parks, totaling \$737k and adding funding to the legal services ISF to eliminate the negative fund balance.

Debt Service

The City maintains total debt of \$11.1M (June 30, 2022) – with annual debt service payments of \$1.3M in FY 2022-23 and \$0.9M in FY 2023-24 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 discretionary income. 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 and a new fast casual restaurant, which is expected to open in spring 2024.

The City has recovered from the pandemic lows and with new developments underway the city has a mix of healthy future revenue growth projections. Our projections for Fiscal Year 2023-24 continue to evolve with continued inflationary pressures that are partially an impact of the COVID-19 Pandemic response and the economic uncertainty. The Federal Reserve has raised target overnight rates from 0.25% to 5.00% in the last year, with one more increase forecast in 2023. Along with increased fuel costs and food costs, overall borrowing is becoming more expensive reducing the disposable income for households and increasing borrowing costs for all.

Currently, the Proposed Budget continues to bring back many services to pre-pandemic levels. Staff continues to refine the 10-Year Budget Forecast, which will be incorporated into the Final June Budget. Thereafter staff will continue to develop a more dynamic and robust Long-Term Financial Forecast (LTFF).

Next Steps

Staff will provide the City Council with a Recommended Fiscal Year 2023-24 Budget for adoption on June 6, 2023.

ATTACHMENTS:

1. Summary of General Fund Revenues, Expenditures, and Fund Balances

Proposed Budget General Fund Revenues and Expenditures and Trends

REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Midyear Budget	2023-24 Budget (Proposed)
PROPERTY TAX	9,778,187.00	10,552,090.00	11,140,203.00	11,348,827.00	12,194,040.00	12,721,093.00	13,281,568.00
SALES TAX	2,800,575.00	2,710,944.00	2,463,610.00	2,848,230.00	3,095,329.00	5,890,000.00	4,520,000.00
TRANSIENT OCCUPANCY TAX	1,593,331.00	1,548,920.00	1,140,969.00	885,394.00	1,643,934.00	1,560,000.00	1,904,000.00
OTHER TAXES	657,300.00	688,897.00	382,440.00	319,570.00	561,532.00	600,450.00	622,600.00
TOTAL TAX REVENUES	14,829,393.00	15,500,851.00	15,127,222.00	15,402,021.00	17,494,835.00	20,771,543.00	20,328,168.00
FRANCHISE FEES	738,064.00	750,990.00	784,698.00	814,696.00	839,555.00	969,700.00	1,133,520.00
LICENSES AND PERMITS	565,919.00	218,405.00	308,107.00	362,504.00	505,802.00	893,947.00	887,400.00
FINES, FORFEITURES, AND PENALTIES	79,428.00	139,272.00	60,068.00	70,242.00	102,326.00	83,130.00	108,500.00
INTERGOVERNMENTAL	60,934.00	290,984.00	61,093.00	82,743.00	61,789.00	58,723.00	58,100.00
CHARGES FOR SERVICES	2,162,656.00	1,825,774.00	944,836.00	1,164,863.00	1,651,732.00	1,679,501.00	1,923,986.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	210,046.00	987,814.00	1,070,610.00	92,279.00	(831,019.00)	471,534.00	445,563.00
MISCELLANEOUS	548,623.00	715,515.00	480,117.00	371,170.00	515,850.00	567,864.00	504,536.00
TOTAL OPERATING REVENUES	4,365,670.00	4,928,754.00	3,709,529.00	2,958,497.00	2,846,035.00	4,724,399.00	5,061,605.00
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	1,183,700.00	1,313,800.00	1,385,500.00	1,486,362.00	1,529,924.00	1,899,153.00	2,386,393.00
TRANSFERS IN - GASOLINE TAX	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
TRANSFERS IN - CAPITAL PROJECTS	161,102.00	520,292.00	371,030.00	416,398.00	163,491.00	-	-
TRANSFERS IN - OTHER	51,217.00	300,800.00	183,654.00	429,752.00	440,326.00	1,156,212.00	878,250.00
TOTAL TRANSFERS IN	1,696,019.00	2,434,892.00	2,240,184.00	2,632,512.00	2,433,741.00	3,355,365.00	3,564,643.00
TOTAL REVENUES	20,891,082.00	22,864,497.00	21,076,935.00	20,993,030.00	22,774,611.00	28,851,307.00	28,954,416.00
EXPENDITURES							
SALARIES	4,852,526.00	4,680,995.00	5,090,516.00	4,392,433.00	4,975,258.00	5,869,249.00	6,538,658.00
BENEFITS	1,152,180.00	1,231,393.00	1,204,813.00	1,292,298.00	1,284,293.00	1,410,873.00	1,610,913.00
RETIREMENT (CalPERS)	610,070.00	659,567.00	731,134.00	730,520.00	851,515.00	969,745.00	919,068.00
RETIREE MEDICAL (OPEB)	413,918.00	312,405.00	287,655.00	476,347.00	519,659.00	515,781.00	526,342.00
TOTAL PERSONNEL	7,028,694.00	6,884,360.00	7,314,118.00	6,891,598.00	7,630,725.00	8,765,648.00	9,594,981.00
SUPPLIES AND SERVICES	5,211,845.00	5,578,997.00	4,620,694.00	3,658,525.00	5,243,955.00	7,893,423.00	7,743,403.00
INTERNAL SERVICE FEES	1,086,200.00	1,230,500.00	363,500.00	1,443,200.00	1,602,995.00	1,443,886.00	2,124,398.00
DEBT SERVICE	896,300.00	792,769.00	473,159.00	54,670.00	135,380.00	133,737.00	505,589.00
SHERIFF CONTRACT	6,029,430.00	6,210,313.00	6,751,165.00	6,778,700.00	7,227,151.00	7,666,071.00	8,502,293.00
UTILITES	445,103.00	441,740.00	492,072.00	469,878.00	425,258.00	613,338.00	488,300.00
CAPITAL OUTLAY	49,043.00	23,712.00	103,432.00	29,107.00	183,764.00	18,000.00	20,000.00
MISCELLANEOUS	(65,700.00)	(236,059.00)	(36,680.00)	(45,807.00)	(56,549.00)	(55,927.00)	(96,054.00)
TOTAL NON-PERSONNEL	13,652,221.00	14,041,972.00	12,767,342.00	12,388,273.00	14,761,954.00	17,712,528.00	19,287,929.00
TRANSFERS OUT - CAPITAL PROJECTS	69,274.00	136,057.00	524,912.00	-	-	67,790.00	-
TRANSFERS OUT - OTHER	-	-	38,666.00	299,646.00	-	-	5,037,000.00
TOTAL TRANSFERS OUT	69,274.00	136,057.00	563,578.00	299,646.00	-	67,790.00	5,037,000.00
TOTAL EXPENDITURES	20,750,189.00	21,062,389.00	20,645,038.00	19,579,517.00	22,392,679.00	26,545,966.00	33,919,910.00
Revenues Less Expenditures	140,893.00	1,802,108.00	431,897.00	1,413,513.00	381,932.00	2,305,341.00	(4,965,494.00)
Total Fund Balance	8,557,106.00	10,359,214.00	10,791,111.00	12,204,624.00	12,586,556.00	14,891,897.00	9,926,403.00

* Transfers to newly created Renovation & Replacement Funds and Pension Stabilization Fund

Proposed Budget Special Revenue Funds Revenues and Expenditures and Trends

REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget Midyear	2023-24 Budget (Proposed)
PROPERTY TAX	583,065.00	581,237.00	637,547.00	668,114.00	665,443.00	670,500.00	640,500.00
SALES TAX	361,497.00	9,434,516.00	1,731,038.00	1,218,056.00	1,885,379.00	1,600,000.00	1,760,000.00
<i>TOTAL TAX REVENUES</i>	944,562.00	10,015,753.00	2,368,585.00	1,886,170.00	2,550,822.00	2,270,500.00	2,400,500.00
LICENSES AND PERMITS	-	-	-	-	-	-	-
INTERGOVERNMENTAL	1,118,904.00	2,830,048.00	1,744,147.00	4,544,174.00	5,041,915.00	10,534,087.00	1,374,341.00
CHARGES FOR SERVICES	-	-	100,000.00	2,342.00	6,913.00	39,444.00	54,273.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	47,941.00	192,943.00	242,413.00	72,179.00	(79,054.00)	86,649.00	246,532.00
MISCELLANEOUS	78,110.00	37,823.00	12,540.00	494,094.00	37,083.00	3,292,196.00	94,000.00
<i>TOTAL OPERATING REVENUES</i>	1,244,955.00	3,060,814.00	2,099,100.00	5,112,789.00	5,006,857.00	13,952,376.00	1,769,146.00
TRANSFERS IN - OTHER	-	-	-	232,146.00	-	-	-
<i>TOTAL REVENUES</i>	2,189,517.00	13,076,567.00	4,467,685.00	7,231,105.00	7,557,679.00	16,222,876.00	4,169,646.00
EXPENDITURES							
SUPPLIES AND SERVICES	444,825.00	1,081,227.00	480,590.00	455,710.00	733,575.00	1,939,738.00	1,331,093.00
DEBT SERVICE	300,000.00	-	-	-	-	-	-
UTILITIES	184,401.00	116,794.00	102,788.00	115,704.00	97,122.00	196,141.00	152,300.00
<i>TOTAL NON-PERSONNEL</i>	929,226.00	1,198,021.00	583,378.00	571,414.00	830,697.00	2,135,879.00	1,483,393.00
TRANSFERS OUT - CAPITAL PROJECTS	1,436,296.00	1,268,375.00	1,484,049.00	4,705,952.00	4,109,291.00	7,845,724.00	13,164,010.00
TRANSFERS OUT - OTHER	546,675.00	984,739.00	642,630.00	832,321.00	844,229.00	1,086,212.00	918,250.00
<i>TOTAL TRANSFERS OUT</i>	1,982,971.00	2,253,114.00	2,126,679.00	5,538,273.00	4,953,520.00	8,931,936.00	14,082,260.00
<i>TOTAL EXPENDITURES</i>	2,912,197.00	3,451,135.00	2,710,057.00	6,109,687.00	5,784,217.00	11,067,815.00	15,565,653.00
Revenues Less Expenditures	(722,680.00)	9,625,432.00	1,757,628.00	1,121,418.00	1,773,462.00	5,155,061.00	(11,396,007.00)
Total Fund Balance	809,820.00	10,435,252.00	12,192,880.00	13,314,298.00	15,087,760.00	20,242,821.00	8,846,814.00

Proposed Budget Capital Projects Funds Revenues and Expenditures and Trends

TOTAL REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget Midyear	2023-24 Budget (Proposed)
CHARGES FOR SERVICES	6,019,393.00	681,838.00	2,702,106.00	1,666,282.00	2,108,046.00	6,079,076.00	11,629,914.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	70,202.00	166,629.00	160,035.00	41,200.00	(44,459.00)	42,342.00	124,600.00
MISCELLANEOUS	20,000.00	159,685.00	91,898.00	11,059.00	29,138.00	1,001,354.00	6,000.00
<i>TOTAL OPERATING REVENUES</i>	6,109,595.00	1,008,152.00	2,954,039.00	1,718,541.00	2,092,725.00	7,122,772.00	11,760,514.00
TRANSFERS IN - GASOLINE TAX	1,289.00	142,887.00	(33,531.00)	-	-	-	-
TRANSFERS IN - CAPITAL PROJECTS	1,671,899.00	1,538,534.00	2,132,940.00	6,419,788.00	4,537,661.00	10,022,748.00	15,862,873.00
TRANSFERS IN - OTHER	23,477.00	161,419.00	542,959.00	-	-	-	-
<i>TOTAL TRANSFERS IN</i>	1,696,665.00	1,842,840.00	2,642,368.00	6,419,788.00	4,537,661.00	10,022,748.00	15,862,873.00
TOTAL REVENUES	7,806,260.00	2,850,992.00	5,596,407.00	8,138,329.00	6,630,386.00	17,145,520.00	27,623,387.00
EXPENDITURES							
SUPPLIES AND SERVICES	307,262.00	119,360.00	1,373,121.00	132,000.00	389,287.00	185,001.00	291,670.00
DEBT SERVICE	-	-	286,977.00	284,024.00	2,072,431.00	-	-
CAPITAL OUTLAY	1,764,275.00	1,837,531.00	2,642,367.00	6,181,988.00	4,681,249.00	10,423,141.00	16,812,699.00
<i>TOTAL NON-PERSONNEL</i>	2,071,537.00	1,956,891.00	4,302,465.00	6,598,012.00	7,142,967.00	10,608,142.00	17,104,369.00
TRANSFERS OUT - CAPITAL PROJECTS	1,427,384.00	1,075,117.00	633,406.00	487,409.00	25,510.00	1,770,817.00	2,767,134.00
TRANSFERS OUT - OTHER	-	212,500.00	162,500.00	237,800.00	-	-	-
<i>TOTAL TRANSFERS OUT</i>	1,427,384.00	1,287,617.00	795,906.00	725,209.00	25,510.00	1,770,817.00	2,767,134.00
TOTAL EXPENDITURES	3,498,921.00	3,244,508.00	5,098,371.00	7,323,221.00	7,168,477.00	12,378,959.00	19,871,503.00
Revenues Less Expenditures	4,307,339.00	(393,516.00)	498,036.00	815,108.00	(538,091.00)	4,766,561.00	7,751,884.00
Total Fund Balance	7,459,166.00	7,065,650.00	7,563,686.00	8,378,794.00	7,840,703.00	12,607,264.00	20,359,148.00

Proposed Budget Debt Service Funds Revenues and Expenditures and Trends

REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget Midyear	2023-24 Budget (Proposed)
INVESTMENT EARNINGS (INTEREST AND RENTS)	(2,802.00)	3,335.00	(1,128.00)	(172.00)	-	-	-
MISCELLANEOUS	-	-	-	5,100,924.00	-	-	-
<i>TOTAL OPERATING REVENUES</i>	(2,802.00)	3,335.00	(1,128.00)	5,100,752.00	-	-	-
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	896,300.00	792,769.00	760,136.00	338,694.00	-	-	-
TRANSFERS IN - OTHER	-	-	-	-	288,815.00	133,737.00	505,588.00
<i>TOTAL TRANSFERS IN</i>	896,300.00	792,769.00	760,136.00	338,694.00	288,815.00	133,737.00	505,588.00
<i>TOTAL REVENUES</i>	893,498.00	796,104.00	759,008.00	5,439,446.00	288,815.00	133,737.00	505,588.00
EXPENDITURES							
DEBT SERVICE	896,124.00	825,784.00	760,136.00	4,910,490.00	135,381.00	133,737.00	505,588.00
TRANSFERS OUT - OTHER	-	-	-	463,231.00	64,597.00	-	-
<i>TOTAL EXPENDITURES</i>	896,124.00	825,784.00	760,136.00	5,373,721.00	199,978.00	133,737.00	505,588.00
Revenues Less Expenditures	(2,626.00)	(29,680.00)	(1,128.00)	65,725.00	88,837.00	-	-
Total Fund Balance	29,680.00	-	(1,128.00)	64,597.00	153,434.00	153,434.00	153,434.00

Proposed Budget Water Enterprises Funds Revenues and Expenditures and Trends

REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget Midyear	2023-24 Budget (Proposed)
FINES, FORFEITURES, AND PENALTIES	77,173.00	81,256.00	69,102.00	-	93,977.00	112,291.00	114,300.00
INTERGOVERNMENTAL	7,766.00	-	3,676.00	3,636.00	-	-	-
CHARGES FOR SERVICES	9,157,361.00	7,087,957.00	7,675,161.00	9,404,079.00	9,664,894.00	11,775,343.00	17,897,854.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	165,411.00	326,813.00	311,733.00	1,272,103.00	(314,687.00)	173,130.00	136,378.00
MISCELLANEOUS	259,400.00	210,200.00	198,341.00	604,979.00	240,304.00	371,000.00	359,300.00
<i>TOTAL OPERATING REVENUES</i>	9,667,111.00	7,706,226.00	8,258,013.00	11,284,797.00	9,684,488.00	12,431,764.00	18,507,832.00
TRANSFERS IN - CAPITAL PROJECTS	488,599.00	1,291,469.00	534,237.00	5,686,595.00	-	-	-
INTRA-FUND TRANSFERS IN	-	-	-	587,591.00	89,641.00	85,675.00	2,127,356.00
<i>TOTAL TRANSFERS IN</i>	488,599.00	1,291,469.00	534,237.00	6,274,186.00	89,641.00	85,675.00	2,127,356.00
<i>TOTAL REVENUES</i>	10,155,710.00	8,997,695.00	8,792,250.00	17,558,983.00	9,774,129.00	12,517,439.00	20,635,188.00
EXPENSES							
SALARIES	922,056.00	861,510.00	1,017,524.00	922,624.00	995,678.00	1,236,742.00	1,314,811.00
BENEFITS	258,358.00	292,312.00	345,149.00	446,617.00	357,309.00	361,934.00	435,428.00
RETIREMENT (CaIPERS)	123,929.00	134,315.00	142,735.00	160,516.00	159,730.00	169,637.00	152,473.00
RETIREE MEDICAL (OPEB)	52,905.00	53,911.00	65,897.00	146,654.00	80,835.00	80,882.00	122,517.00
<i>TOTAL PERSONNEL</i>	1,357,248.00	1,342,048.00	1,571,305.00	1,676,411.00	1,593,552.00	1,849,195.00	2,025,229.00
SUPPLIES AND SERVICES	2,617,629.00	2,773,451.00	3,089,647.00	3,094,249.00	4,566,223.00	6,498,920.00	5,634,811.00
INTERNAL SERVICE FEES	261,700.00	191,200.00	97,500.00	178,300.00	363,150.00	464,068.00	830,683.00
DEBT SERVICE	421,142.00	431,124.00	427,373.00	275,989.00	438,906.00	178,413.00	191,013.00
UTILITES	123,536.00	139,116.00	135,096.00	175,716.00	73,194.00	98,628.00	85,400.00
CAPITAL OUTLAY	513,762.00	1,291,469.00	539,440.00	586,549.00	30,000.00	76,700.00	2,038,185.00
MISCELLANEOUS	763,214.00	(32,245.00)	684,332.00	805,496.00	1,279,768.00	(136,135.00)	-
<i>TOTAL NON-PERSONNEL</i>	4,700,983.00	4,794,115.00	4,973,388.00	5,116,299.00	6,751,241.00	7,180,594.00	8,780,092.00
TRANSFERS OUT - CAPITAL PROJECTS	488,599.00	469,278.00	534,237.00	536,601.00	716,989.00	1,303,900.00	2,634,187.00
TRANSFERS OUT - OTHER	604,300.00	622,156.00	672,993.00	4,504,054.00	823,607.00	1,178,214.00	1,284,203.00
INTRA-FUND TRANSFERS OUT	-	-	-	587,590.00	89,641.00	85,675.00	2,127,356.00
<i>TOTAL TRANSFERS OUT</i>	1,092,899.00	1,091,434.00	1,207,230.00	5,628,245.00	1,630,237.00	2,567,789.00	6,045,746.00
<i>TOTAL EXPENSES</i>	7,151,130.00	7,227,597.00	7,751,923.00	12,420,955.00	9,975,030.00	11,597,578.00	16,851,067.00
Revenues Less Expenses	3,004,580.00	1,770,098.00	1,040,327.00	5,138,028.00	(200,901.00)	919,861.00	3,784,121.00
Total Net Position	32,238,673.00	34,008,771.00	35,049,098.00	40,187,126.00	39,986,225.00	40,906,086.00	44,690,207.00

Proposed Budget Wastewater Enterprises Funds Revenues and Expenditures and Trends

REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget Midyear	2023-24 Budget (Proposed)
FINES, FORFEITURES, AND PENALTIES	56,000.00	64,802.00	44,943.00	-	64,931.00	74,350.00	90,000.00
INTERGOVERNMENTAL	10,976.00	5,430.00	5,393.00	-	36,189.00	-	-
CHARGES FOR SERVICES	5,946,294.00	4,489,068.00	4,546,339.00	5,070,156.00	5,398,272.00	5,728,198.00	8,323,510.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	273,103.00	334,159.00	305,318.00	192,391.00	56,053.00	19,757.00	264,186.00
MISCELLANEOUS	18,767.00	9,249.00	22,878.00	52,451.00	17,936.00	22,500.00	8,593.00
<i>TOTAL OPERATING REVENUES</i>	6,305,140.00	4,902,708.00	4,924,871.00	5,314,998.00	5,573,381.00	5,844,805.00	8,686,289.00
TRANSFERS IN - INTERFUND FOR SUPPORT SERVICES	389,500.00	389,500.00	389,444.00	-	-	-	-
TRANSFERS IN - CAPITAL PROJECTS	1,488,298.00	724,229.00	659.00	57,125.00	64,597.00	480,070.00	216,678.00
TRANSFERS IN - OTHER	334,354.00	81,991.00	-	-	-	-	-
INTRA-FUND TRANSFERS IN	-	-	-	3,140,382.00	1,273,515.00	2,015,595.00	2,240,074.00
<i>TOTAL TRANSFERS IN</i>	2,212,152.00	1,195,720.00	390,103.00	3,197,507.00	1,338,112.00	2,495,665.00	2,456,752.00
TOTAL REVENUES	8,517,292.00	6,098,428.00	5,314,974.00	8,512,505.00	6,911,493.00	8,340,470.00	11,143,041.00
EXPENSES							
SALARIES	1,070,778.00	1,029,837.00	1,085,841.00	1,037,860.00	799,376.00	1,310,008.00	1,360,790.00
BENEFITS	384,409.00	303,780.00	270,735.00	376,555.00	621,676.00	332,914.00	376,376.00
RETIREMENT (CalPERS)	156,471.00	168,410.00	173,543.00	179,676.00	196,820.00	246,674.00	229,713.00
RETIREE MEDICAL (OPEB)	69,996.00	69,641.00	77,958.00	74,459.00	44,764.00	91,089.00	128,160.00
<i>TOTAL PERSONNEL</i>	1,681,654.00	1,571,668.00	1,608,077.00	1,668,550.00	1,662,636.00	1,980,685.00	2,095,039.00
SUPPLIES AND SERVICES	668,322.00	717,351.00	647,897.00	689,418.00	959,145.00	2,068,356.00	1,505,182.00
INTERNAL SERVICE FEES	235,800.00	230,600.00	115,100.00	249,100.00	321,050.00	501,929.00	762,351.00
DEBT SERVICE	1,053,707.00	994,911.00	1,007,461.00	2,258,905.00	1,259,844.00	962,011.00	240,029.00
UTILITES	340,936.00	378,339.00	323,049.00	475,771.00	360,531.00	326,935.00	518,700.00
CAPITAL OUTLAY	1,496,356.00	876,023.00	4,269.00	4,822,678.00	1,617,717.00	3,380,288.00	1,725,000.00
MISCELLANEOUS	(494,129.00)	(251,812.00)	637,736.00	(4,210,761.00)	(1,190,122.00)	(876,722.00)	-
<i>TOTAL NON-PERSONNEL</i>	3,300,992.00	2,945,412.00	2,735,512.00	4,285,111.00	3,328,165.00	6,362,797.00	4,751,262.00
TRANSFERS OUT - CAPITAL PROJECTS	252,007.00	833,477.00	659.00	7,637.00	20,449.00	-	-
TRANSFERS OUT - OTHER	968,900.00	1,086,988.00	1,112,839.00	1,739,155.00	765,906.00	1,038,429.00	1,123,854.00
INTRA-FUND TRANSFERS OUT	-	-	-	3,140,382.00	1,273,515.00	2,015,595.00	2,240,074.00
<i>TOTAL TRANSFERS OUT</i>	1,220,907.00	1,920,465.00	1,113,498.00	4,887,174.00	2,059,870.00	3,054,024.00	3,363,928.00
TOTAL EXPENSES	6,203,553.00	6,437,545.00	5,457,087.00	10,840,835.00	7,050,671.00	11,397,506.00	10,210,229.00
Revenues Less Expenses	2,313,739.00	(339,117.00)	(142,113.00)	(2,328,330.00)	(139,178.00)	(3,057,036.00)	932,812.00
Total Net Position	34,440,727.00	34,101,610.00	33,959,497.00	31,631,167.00	31,491,989.00	28,434,953.00	29,367,765.00

Proposed Budget Recycled Water Enterprises Funds Revenues and Expenditures and Trends

REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget Midyear	2023-24 Budget (Proposed)
CHARGES FOR SERVICES	-	-	-	113,591.00	478,916.00	203,365.00	207,000.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	-	-	-	263.00	4,101.00	3,468.00	8,000.00
MISCELLANEOUS	-	-	-	55,358.00	-	1,950.00	-
<i>TOTAL OPERATING REVENUES</i>	-	-	-	169,212.00	483,017.00	208,783.00	215,000.00
TRANSFERS IN - CAPITAL PROJECTS	-	-	-	4,700,294.00	368.00	820,413.00	3,223,628.00
INTRA-FUND TRANSFERS IN	-	-	-	-	-	-	120,000.00
<i>TOTAL TRANSFERS IN</i>	-	-	-	-	-	-	3,343,628.00
<i>TOTAL REVENUES</i>	-	-	-	4,869,506.00	483,385.00	1,029,196.00	3,558,628.00
EXPENSES							
SALARIES	-	-	-	-	-	-	210,631.00
BENEFITS	-	-	-	-	-	-	73,779.00
RETIREMENT (CalPERS)	-	-	-	-	-	-	27,047.00
RETIREE MEDICAL (OPEB)	-	-	-	-	-	-	3,224.00
<i>TOTAL PERSONNEL</i>	-	-	-	-	-	-	314,681.00
SUPPLIES AND SERVICES	-	-	-	139.00	49,871.00	194,997.00	671,500.00
INTERNAL SERVICE FEES	-	-	-	-	-	-	63,578.00
DEBT SERVICE	-	-	-	717.00	21,246.00	55,776.00	121,813.00
CAPITAL OUTLAY	-	-	-	53,500.00	368.00	820,414.00	3,663,628.00
MISCELLANEOUS	-	-	-	(35,053.00)	222,773.00	-	-
<i>TOTAL NON-PERSONNEL</i>	-	-	-	19,303.00	294,258.00	1,071,187.00	4,520,519.00
TRANSFERS OUT - CAPITAL PROJECTS	-	-	-	5,519,721.00	-	-	109,614.00
TRANSFERS OUT - OTHER	-	-	-	202,916.00	-	52,510.00	188,336.00
INTRA-FUND TRANSFERS OUT	-	-	-	-	-	-	120,000.00
<i>TOTAL TRANSFERS OUT</i>	-	-	-	5,722,637.00	-	52,510.00	417,950.00
<i>TOTAL EXPENSES</i>	-	-	-	5,741,940.00	294,258.00	1,123,697.00	5,253,150.00
Revenues Less Expenses	-	-	-	(872,434.00)	189,127.00	(94,501.00)	(1,694,522.00)
Total Net Position	-	-	-	(872,434.00)	(683,307.00)	(777,808.00)	(2,472,330.00)

Proposed Budget Internal Service Funds Revenues and Expenditures and Trends

REVENUES	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget Midyear	2023-24 Budget (Proposed)
CHARGES FOR SERVICES	1,583,700.00	1,652,300.00	576,100.00	1,870,600.00	2,282,600.00	2,439,900.00	3,765,687.00
INVESTMENT EARNINGS (INTEREST AND RENTS)	694.00	23,469.00	18,362.00	1,483.00	2,339.00	916.00	11,270.00
MISCELLANEOUS	-	61,189.00	212,201.00	-	84,281.00	50,000.00	121,000.00
<i>TOTAL OPERATING REVENUES</i>	1,584,394.00	1,736,958.00	806,663.00	1,872,083.00	2,369,220.00	2,490,816.00	3,897,957.00
TRANSFERS IN - CAPITAL PROJECTS	2.00	-	-	67,500.00	-	-	-
TRANSFERS IN - OTHER							5,037,000.00
TOTAL REVENUES	1,584,396.00	1,736,958.00	806,663.00	1,939,583.00	2,369,220.00	2,490,816.00	8,934,957.00
EXPENSES							
SALARIES	179,931.00	171,786.00	202,530.00	173,333.00	186,862.00	236,333.00	312,027.00
BENEFITS	62,246.00	75,699.00	93,239.00	93,998.00	76,820.00	80,185.00	92,609.00
RETIREMENT (CalPERS)	25,758.00	27,867.00	32,587.00	34,050.00	22,423.00	49,517.00	56,227.00
RETIREE MEDICAL (OPEB)	11,691.00	10,607.00	12,326.00	21,284.00	15,512.00	15,980.00	25,793.00
<i>TOTAL PERSONNEL</i>	279,626.00	285,959.00	340,682.00	322,665.00	301,617.00	382,015.00	486,656.00
SUPPLIES AND SERVICES	805,073.00	722,476.00	802,230.00	1,102,707.00	1,397,161.00	1,772,003.00	2,267,482.00
DEBT SERVICE	56,418.00	36,757.00	106,601.00	117,072.00	45,807.00	173,168.00	516,572.00
UTILITIES	46,324.00	44,469.00	50,282.00	62,939.00	68,377.00	70,137.00	150,550.00
CAPITAL OUTLAY	192,716.00	245,210.00	62,971.00	474,382.00	23,743.00	445,455.00	238,000.00
MISCELLANEOUS	(20,280.00)	(32,304.00)	160,691.00	(319,504.00)	155,268.00	-	-
TRANSFERS OUT - CAPITAL PROJECTS							886,693.00
<i>TOTAL NON-PERSONNEL</i>	1,080,251.00	1,016,608.00	1,182,775.00	1,437,596.00	1,690,356.00	2,460,763.00	4,059,297.00
TOTAL EXPENSES	1,359,877.00	1,302,567.00	1,523,457.00	1,760,261.00	1,991,973.00	2,842,778.00	4,545,953.00
Revenues Less Expenses	224,519.00	434,391.00	(716,794.00)	179,322.00	377,247.00	(351,962.00)	4,389,004.00
Total Net Position	1,058,688.00	1,493,079.00	776,285.00	955,607.00	1,332,854.00	980,892.00	5,369,896.00

FY 2023-24 Proposed Budget Fund Balance Projection

Fund Number and Description	June 30, 2022 Fund Balance	FY 2022-23 Estimated Revenues	FY 2022-23 Estimated Expenses	FY 2022-23 Estimated Fund Balance	FY 2023-24 Budgeted Revenues	FY 2023-24 Budgeted Expenses	FY 2023-24 Budgeted Fund Balance
100 GENERAL FUND	11,972,531.17	27,720,177.00	25,686,966.00	14,005,742.17	27,770,716.00	32,818,911.00	8,957,547.17
105 DEVELOPER PROJECTS	614,026.11	1,131,130.00	859,000.00	886,156.11	1,183,700.00	1,101,000.00	968,856.11
210 STORM DRAIN/MEASURE A	6,579,026.38	52,458.00	750,000.00	5,881,484.38	99,000.00	1,009,833.00	4,970,651.38
211 MEASURE T	3,563,828.77	1,603,842.00	1,864,495.00	3,303,175.77	1,817,000.00	750,000.00	4,370,175.77
212 GAS TAX/ROAD MAINTENANCE	494,418.85	593,173.00	591,000.00	496,591.85	611,700.00	599,483.00	508,808.85
213 GAS TAX RMRA	1,364,454.07	476,446.00	300,000.00	1,540,900.07	555,391.00	-	2,096,291.07
215 CALHOME PROGRAM	5,501.01	306,034.00	306,000.00	5,535.01	60,090.00	35,199.00	30,426.01
216 CDBG - REHAB LOAN PROGRAM	9,963.03	57,599.00	-	67,562.03	800.00	80,751.00	(12,388.97)
217 HOME PROGRAM	25,427.39	500,028.00	500,000.00	25,455.39	63,400.00	48,949.00	39,906.39
218 STATE SUPP LAW ENF (COPS)	4,649.78	163,132.00	163,000.00	4,781.78	174,450.00	173,250.00	5,981.78
220 BEGIN PROGRAM	73,273.76	34,609.00	-	107,882.76	34,000.00	-	141,882.76
230 STATE GRANTS	(511,942.13)	1,998,750.00	1,341,736.00	145,071.87	-	1,162,443.00	(1,017,371.13)
240 FEDERAL GRANTS	(149,543.70)	6,500,000.00	1,187,307.00	5,163,149.30	-	2,634,764.00	2,528,385.30
252 NEWELL OPEN SPACE PRESERVE	244,400.84	7,067.00	14,100.00	237,367.84	4,000.00	16,750.00	224,617.84
254 LAVIGNE OPEN SPACE MAINTEN	175,025.27	421.00	7,600.00	167,846.27	1,442.00	8,000.00	161,288.27
261 LLAD Zone 1, LaVigne	558,067.72	201,068.00	175,476.00	583,659.72	210,000.00	682,913.00	110,746.72
262 LLAD Zone 2, Vintage Ranch	1,041,628.48	283,246.00	290,432.00	1,034,442.48	291,000.00	651,435.00	674,007.48
263 LLAD Zone 3, Napa Junction	1,344,764.31	174,331.00	175,804.00	1,343,291.31	185,500.00	181,983.00	1,346,808.31
275 GP UPDATE FEE FUND	103,073.87	39,893.00	195,865.00	(52,898.13)	54,873.00	193,244.00	(191,269.13)
280 CANNABIS FUND	(13,881.87)	-	5,000.00	(18,881.87)	-	3,000.00	(21,881.87)
281 COMM FACILITIES DIST FUND	(248,668.08)	3,230,000.00	3,200,000.00	(218,668.08)	-	7,333,656.00	(7,552,324.08)
282 LEGAL SETTLEMENT	424,290.01	779.00	-	425,069.01	7,000.00	-	432,069.01
310 PARKS IMPACT FEE FUND	1,681,807.19	2,258,159.00	885,883.00	3,054,083.19	5,795,946.00	1,946,230.00	6,903,799.19
320 TRAFFIC IMPACT FEE FUND	3,477,152.78	1,420,393.00	392,426.00	4,505,119.78	2,109,235.00	223,438.00	6,390,916.78
330 CIVIC IMPACT FEE FUND	1,375,672.06	677,159.00	-	2,052,831.06	1,096,889.00	-	3,149,720.06
340 AFFORDABLE HOUSING	242,587.93	1,527,677.00	-	1,770,264.93	1,585,163.00	65,636.00	3,289,791.93
350 CAPITAL PROJECTS	101,848.71	11,024,102.00	10,108,320.00	1,017,630.71	15,862,873.00	16,812,699.00	67,804.71
360 AMCAN RD E ASSMT DIST	322,900.56	75.00	314,821.00	8,154.56	4,000.00	-	12,154.56
370 ZERO WATER FOOTPRINT	477,963.92	237,579.00	677,509.00	38,033.92	1,166,681.00	663,500.00	541,214.92
380 UTILITY UNDERGROUND FUND	160,772.16	376.00	-	161,148.16	2,600.00	160,000.00	3,748.16
420 CABERNET VILLAGE LSE DS	-	98,235.00	98,235.00	-	468,639.00	468,639.00	-
440 ENGIE EQUIP/LEASE DEBT SVC	153,435.00	35,502.00	35,502.00	153,435.00	36,949.00	36,949.00	153,435.00

FY 2023-24 Proposed Budget Fund Balance Projection

Fund Number and Description	June 30, 2022 Fund Balance	FY 2022-23 Estimated Revenues	FY 2022-23 Estimated Expenses	FY 2022-23 Estimated Fund Balance	FY 2023-24 Budgeted Revenues	FY 2023-24 Budgeted Expenses	FY 2023-24 Budgeted Fund Balance
510 WATER OPERATIONS	33,073,633.00	10,557,690.00	10,626,401.00	33,004,922.00	9,955,618.00	14,654,722.00	28,305,818.00
515 WTR DEBT SERVICE FUND	(33,481.00)	85,675.00	21,682.00	30,512.00	89,171.00	89,171.00	30,512.00
520 WATER CAPACITY FEE FUND	5,014,443.00	1,874,074.00	949,494.00	5,939,023.00	8,552,214.00	68,990.00	14,422,247.00
530 WATER CIP	1,931,629.00	-	-	1,931,629.00	2,038,185.00	2,038,185.00	1,931,629.00
540 WASTEWATER OPERATIONS	25,254,905.00	5,069,260.00	8,115,845.00	22,208,320.00	5,261,283.00	7,547,960.00	19,921,643.00
545 WW DEBT SERVICE FUND	(3,245,811.00)	206,641.00	52,296.00	(3,091,466.00)	215,074.00	215,074.00	(3,091,466.00)
550 WASTEWATER CAPACITY FEE	5,510,453.00	774,671.00	422,194.00	5,862,930.00	3,417,006.00	747,194.00	8,532,742.00
560 WW CIP	3,585,003.00	2,214,024.00	2,807,171.00	2,991,856.00	2,166,678.00	1,700,000.00	3,458,534.00
570 WW CAPITAL RESERVE	387,439.00	75,874.00	-	463,313.00	83,000.00		546,313.00
580 RECYCLED WATER FUND	(683,306.08)	208,783.00	303,283.00	(777,806.08)	215,000.00	1,909,522.00	(2,472,328.08)
585 RECYCLED WTR CAPACITY FEE	-	-	-	-	-		-
590 RECYCLED WATER CIP	-	820,413.00	820,413.00	-	3,343,628.00	3,343,628.00	-
601 LAVIGNE SAD REASSMT REV BO	1,374,304.00	-	-	1,374,304.00	-		1,374,304.00
602 AMCAN RD E INF REV BOND	1,091,409.00	-	-	1,091,409.00	-		1,091,409.00
603 COMM FACILITIES DISTRICT	5,049,051.00	-	-	5,049,051.00	-		5,049,051.00
610 TOURISM IMPROVEMENT DIST	88,015.28	-	-	88,015.28	-		88,015.28
651 ISF - BLDG MAINTENANCE	158,865.00	666,866.00	698,833.00	126,898.00	994,001.00	1,089,720.00	31,179.00
652 ISF - FLEET	1,128,932.00	722,857.00	1,001,516.00	850,273.00	1,173,021.00	1,164,631.00	858,663.00
653 ISF - INFO TECHNOLOGY	246,274.00	916,093.00	957,429.00	204,938.00	1,118,769.00	1,118,409.00	205,298.00
654 ISF - LEGAL SERVICES	(201,217.65)	185,000.00	185,000.00	(201,217.65)	612,166.00	386,500.00	24,448.35