



FINANCE SUBCOMMITTEE MEETING

AGENDA

City Hall - Council Chambers
4381 Broadway, Ste 201
American Canyon, CA
February 13, 2025
11:00 AM

Committee Members: Mayor Pierre Washington
Vice Mayor Mark Joseph
Interim 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 or Zoom.

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 May 9, 2024**

Recommendation: Approve the minutes of the Finance Subcommittee meeting held on May 9, 2024.

BUSINESS

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

Recommendation: Receive and discuss the Fiscal Year 2024-25 Mid-Year Budget Adjustment presentation previewing City Council Item to be presented on February 18, 2025.

ADJOURNMENT

CERTIFICATION

I, Taresa Geilfuss, 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, City Clerk

**CITY OF AMERICAN CANYON
FINANCE SUBCOMMITTEE MEETING**

ACTION MINUTES

May 9, 2024

3:00 P.M. SPECIAL MEETING TIME

CALL TO ORDER

The meeting was called to order at 3:05 p.m.

ROLL CALL

Present: Vice Mayor David Oro, Mayor Leon Garcia

Absent: None

Excused: None

PUBLIC COMMENT

Mayor Garcia 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 David Oro, seconded by Mayor Leon Garcia, and CARRIED by roll call vote.

Ayes: Vice Mayor David Oro, Mayor Leon Garcia

Nays: None

Abstain: None

Absent: None

Excused: None

1. Minutes of January 11, 2024

Action: Approved the minutes of the Finance Subcommittee Meeting of January 11, 2024.

2. Previous Finance Subcommittee Meeting Minutes

Action: Approved the minutes of the previous Finance Subcommittee Committee meetings held on May 12, 2022; May 12, 2023; August 10, 2023; and September 14, 2023.

BUSINESS

3. Review Proposed Fiscal Year 2024-25 Budget

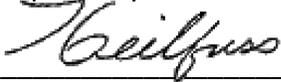
The committee received a staff report and presentation from Finance Director Juan Gomez. Mayor Garcia called for public comments. Written comments: none. Oral comments: none. The public comments period was closed. No action was required on this item.

ADJOURNMENT

The meeting was adjourned at 4:30 p.m.

CERTIFICATION

Respectfully Submitted,



Taresa Geilfuss, City Clerk



TITLE

Fiscal Year 2024-25 Mid-Year Budget Adjustments

RECOMMENDATION

Receive and discuss the Fiscal Year 2024-25 Mid-Year Budget Adjustment presentation previewing City Council Item to be presented on February 18, 2025.

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. This proposed mid-year budget estimates revenue and 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, 2025. 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.

The Fiscal Year 2023-24 audit was completed in December 2024 and based on those results and input from other city departments, the proposed Mid-Year Budget Amendments are summarized in Exhibit A and projected ending fund balances are summarized in Exhibit B. 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.

General Fund

Revenues - Major adjustments include,

- \$458,000 increase in property taxes resulting from increases in secured, unsecured, and transfer tax
- \$499,000 increase in interest revenue due to continued high investment rates on funds

- \$304,000 increase in developer contributions, will have expense offset
- \$181,000 insurance reimbursement from damage at city property
- (\$409,000) decrease in transient occupancy taxes resulting from delayed opening of 4th hotel and overall soft travel demand

Expenditures - Major adjustments include,

- \$181,000 reimbursable repairs for City property damage
- \$177,000 increase in legal expenses (\$120k reimbursed by water enterprise)
- \$123,000 increase in parks water expense
- \$85,000 additional city tree work, citizen capstone project, park signage
- \$70,000 correction for parks fleet ISF contribution
- \$48,000 HR office space renovation (\$100k offset by salary savings)

| Budget | Adopted FY2025 | Adjusted FY2025 | Midyear FY2025 | MY 2025 Adjustments |
|--------------|----------------|-----------------|----------------|---------------------|
| Revenues | \$31,598,954 | \$31,581,956 | \$32,620,463 | \$1,038,507 |
| Expenditures | \$31,848,954 | \$32,032,929 | \$32,827,832 | \$794,903 |
| | (\$250,000) | (\$450,973) | (207,369) | |
| Fund Balance | \$10,271,598 | \$10,070,625 | \$11,354,622* | |

* Due to timing of reports, Midyear FY2025 fund balance includes additional \$1,040,393 surplus from FY2024 in which Financial Report was finalized December 2024.

ATTACHMENTS:

[Exhibit A - FY 2024-25 Midyear Budget Adjustments](#)

[Exhibit B - FY 2024-25 Midyear Budget Fund Balance](#)

| FISCAL YEAR 2024-25 | | Revenue Budget | Expenditure Budget | Revenues | Expenditures | Revenues | Expenditures | Net Income |
|--------------------------------|------------------------|------------------------|----------------------------|----------------------------|------------------------|------------------------|-------------------------|-------------------|
| Fund Description | Amended-To-Date | Amended-To-Date | Mid-Year Adjustment | Mid-Year Adjustment | Revised Amended | Revised Amended | Revised Expected | |
| 100 GENERAL FUND | 30,422,131.00 | 30,994,428.93 | 733,757.00 | 569,903.00 | 31,155,888.00 | 31,564,331.93 | (408,443.93) | |
| 105 DEVELOPER PROJECTS | 1,159,825.00 | 1,038,500.00 | 304,750.00 | 225,000.00 | 1,464,575.00 | 1,263,500.00 | 201,075.00 | |
| 210 STORM DRAIN/MEASURE A | 220,500.00 | 2,579,955.62 | 4,000.00 | - | 99,000.00 | 2,579,955.62 | (2,480,955.62) | |
| 211 MEASURE T | 1,967,100.00 | 3,767,605.00 | - | - | 1,967,100.00 | 3,767,605.00 | (1,800,505.00) | |
| 212 GAS TAX/ROAD MAINTENANCE | 596,819.00 | 530,750.00 | - | - | 596,819.00 | 530,750.00 | 66,069.00 | |
| 213 GAS TAX RMRA | 571,562.00 | 800,000.00 | - | - | 571,562.00 | 800,000.00 | (228,438.00) | |
| 215 CALHOME PROGRAM | 42,341.00 | 11,841.00 | - | - | 42,341.00 | 11,841.00 | 30,500.00 | |
| 216 CDBG - REHAB LOAN PROGRAM | 4,100.00 | 92,483.00 | - | - | 4,100.00 | 92,483.00 | (88,383.00) | |
| 217 HOME PROGRAM | 903,596.00 | 873,596.00 | 4,500.00 | - | 908,096.00 | 873,596.00 | 34,500.00 | |
| 218 STATE SUPP LAW ENF (COPS) | 173,950.00 | 180,550.00 | 1,500.00 | - | 175,450.00 | 180,550.00 | (5,100.00) | |
| 220 BEGIN PROGRAM | 110,007.00 | 105,107.00 | - | - | 110,007.00 | 105,107.00 | 4,900.00 | |
| 230 STATE GRANTS | 1,106,087.00 | 637,032.00 | (1,106,087.00) | - | - | 637,032.00 | (637,032.00) | |
| 240 FEDERAL GRANTS | 10,367,940.00 | 10,504,044.00 | 38,200.00 | 38,800.00 | 10,406,140.00 | 10,542,844.00 | (136,704.00) | |
| 252 NEWELL OPEN SPACE PRESERVE | 21,550.00 | 158,000.00 | - | (14,000.00) | 21,550.00 | 144,000.00 | (122,450.00) | |
| 254 LAVIGNE OPEN SPACE MAINTEN | 6,200.00 | 11,400.00 | - | - | 6,200.00 | 11,400.00 | (5,200.00) | |
| 261 LLAD Zone 1, LaVigne | 227,200.00 | 367,900.00 | - | - | 227,200.00 | 367,900.00 | (140,700.00) | |
| 262 LLAD Zone 2, Vintage Ranch | 368,998.00 | 522,555.00 | - | - | 368,998.00 | 522,555.00 | (153,557.00) | |
| 263 LLAD Zone 3, Napa Junction | 232,075.00 | 145,600.00 | 5,300.00 | - | 237,375.00 | 145,600.00 | 91,775.00 | |
| 275 GP UPDATE FEE FUND | 25,400.00 | 20,015.00 | - | 239,985.00 | 25,400.00 | 260,000.00 | (234,600.00) | |
| 280 CANNABIS FUND | - | 1,000.00 | - | - | - | 1,000.00 | (1,000.00) | |
| 281 COMM FACILITIES DIST FUND | 56,750.00 | 16,000.00 | 15,000.00 | 8,200.00 | 71,750.00 | (1,154,222.00) | 1,225,972.00 | |
| 282 LEGAL SETTLEMENT | 31,900.00 | 941,338.63 | - | - | 31,900.00 | 941,338.63 | (909,438.63) | |
| 283 NATIONAL OPIOID SETTLEMENT | 1,000.00 | 2,500.00 | 105,000.00 | 25,000.00 | 106,000.00 | | 106,000.00 | |
| 310 PARKS IMPACT FEE FUND | 1,630,400.00 | 1,394,932.00 | - | - | 1,630,400.00 | 1,394,932.00 | 235,468.00 | |
| 320 TRAFFIC IMPACT FEE FUND | 2,575,900.00 | 111,356.00 | (2,224,600.00) | - | 351,300.00 | 111,356.00 | 239,944.00 | |
| 330 CIVIC IMPACT FEE FUND | 515,000.00 | 864,096.00 | - | - | 515,000.00 | 864,096.00 | (349,096.00) | |
| 340 AFFORDABLE HOUSING | 1,154,300.00 | - | 1,300.00 | - | 1,155,600.00 | - | 1,155,600.00 | |
| 350 CAPITAL PROJECTS | 34,519,238.00 | 35,312,237.00 | 471,795.00 | 20,000.00 | 34,991,033.00 | 35,332,237.00 | (341,204.00) | |
| 360 AMCAN RD E ASSMT DIST | 1,200.00 | - | 10,800.00 | - | 12,000.00 | - | 12,000.00 | |
| 370 ZERO WATER FOOTPRINT | 114,100.00 | - | 57,600.00 | - | 171,700.00 | - | 171,700.00 | |
| 380 UTILITY UNDERGROUND FUND | 10,700.00 | - | 75,000.00 | - | 85,700.00 | - | 85,700.00 | |
| 420 CABERNET VILLAGE LSE DS | 468,639.00 | 468,639.00 | - | - | 468,639.00 | 468,639.00 | - | |
| 440 ENGIE EQUIP/LEASE DEBT SVC | 38,459.00 | 38,459.00 | - | - | 38,459.40 | 38,459.00 | 0.40 | |
| 510 WATER OPERATIONS | 10,533,438.00 | 17,459,080.58 | 103,000.00 | 947,987.00 | 10,636,438.00 | 18,407,067.58 | (7,770,629.58) | |
| 515 WTR DEBT SERVICE FUND | 92,813.00 | 19,229.00 | - | - | 92,813.00 | 19,229.00 | 73,584.00 | |
| 520 WATER CAPACITY FEE FUND | 4,722,300.00 | 562,394.00 | (3,431,500.00) | - | 1,290,800.00 | 562,394.00 | 728,406.00 | |
| 530 WATER CIP | 925,000.00 | 925,000.00 | - | - | 925,000.00 | 925,000.00 | - | |
| 540 WASTEWATER OPERATIONS | 5,343,300.00 | 9,957,860.08 | 25,100.00 | 21,750.00 | 5,368,400.00 | 9,979,610.08 | (4,611,210.08) | |
| 545 WW DEBT SERVICE FUND | 223,857.00 | 46,379.00 | - | - | 223,857.00 | 46,379.00 | 177,478.00 | |

FISCAL YEAR 2024-25

| Fund Description | Revenue Budget Amended-To-Date | Expenditure Budget Amended-To-Date | Revenues Mid-Year Adjustment | Expenditures Mid-Year Adjustment | Revenues Revised Amended | Expenditures Revised Amended | Net Income Revised Expected |
|--------------------------------|---|---|---|---|-------------------------------------|---|--|
| 550 WASTEWATER CAPACITY FEE | 2,548,649.00 | 2,022,999.00 | (2,381,100.00) | - | 167,549.00 | 2,022,999.00 | (1,855,450.00) |
| 560 WW CIP | 3,063,662.00 | 3,063,662.00 | - | - | 3,063,662.00 | 3,063,662.00 | - |
| 570 WW CAPITAL RESERVE | 95,400.00 | - | - | 103,100.00 | 95,400.00 | 103,100.00 | (7,700.00) |
| 580 RECYCLED WATER FUND | 450,000.00 | 1,176,748.37 | - | 73,300.00 | 450,000.00 | 1,250,048.37 | (800,048.37) |
| 590 RECYCLED WATER CIP | 120,000.00 | 120,000.00 | - | - | 120,000.00 | 120,000.00 | - |
| 651 ISF - BLDG MAINTENANCE | 1,217,200.00 | 1,130,606.00 | - | 4,701.00 | 1,217,200.00 | 1,135,307.00 | 81,893.00 |
| 652 ISF - FLEET | 1,214,998.00 | 1,247,500.00 | - | 9,200.00 | 1,214,998.00 | 1,256,700.00 | (41,702.00) |
| 653 ISF - INFO TECHNOLOGY | 1,568,999.00 | 1,351,544.62 | 4,000.00 | 27,500.00 | 1,572,999.00 | 1,379,044.62 | 193,954.38 |
| 654 ISF - LEGAL SERVICES | 403,210.00 | 370,031.18 | - | 200,000.00 | 403,210.00 | 570,031.18 | (166,821.18) |
| 655 ISF - PARKS RENOV & REPL | 250,000.00 | 849,555.00 | - | - | 250,000.00 | 849,555.00 | (599,555.00) |
| 656 ISF - STREETS RENOV & REPL | - | - | - | - | - | - | - |
| 657 ISF - CVC FAC RENOV & REPL | - | - | - | - | - | - | - |
| 658 ISF - PS BLDG RENOV & REPL | - | 50,000.00 | - | - | - | 50,000.00 | (50,000.00) |
| 659 ISF - PENSION STABILIZATIO | - | - | - | - | - | - | - |
| TOTAL | 122,417,793.00 | 132,844,509.01 | (7,182,685.00) | 2,500,426.00 | 115,109,608.40 | 134,139,013.01 | (19,029,404.61) |

| FISCAL YEAR 2024-25 | | Beginning | Revenues | Revenue Actuals | Expenditures | Expenditure Actuals | Net Income | Projected Ending |
|--------------------------------|----------------------|------------------------|---------------------|------------------------|---------------------|----------------------------|----------------------|-------------------------|
| Fund Description | Fund Balances | Revised Amended | Thru 1/31/25 | Revised Amended | Thru 1/31/25 | Revised | Fund Balances | |
| 100 GENERAL FUND | 10,794,912.79 | 31,155,888.00 | 12,300,466.72 | 31,564,331.93 | 16,235,331.49 | (408,443.93) | 10,386,468.86 | |
| 105 DEVELOPER PROJECTS | 767,078.21 | 1,464,575.00 | 551,879.13 | 1,263,500.00 | 376,390.38 | 201,075.00 | 968,153.21 | |
| 210 STORM DRAIN/MEASURE A | 5,588,988.65 | 224,500.00 | 132,982.34 | 2,579,955.62 | 94,754.69 | (2,355,455.62) | 3,233,533.03 | |
| 211 MEASURE T | 5,894,484.20 | 1,967,100.00 | 1,111,509.68 | 3,767,605.00 | 507,571.39 | (1,800,505.00) | 4,093,979.20 | |
| 212 GAS TAX/ROAD MAINTENANCE | 636,419.62 | 596,819.00 | 228,667.82 | 530,750.00 | 100,000.00 | 66,069.00 | 702,488.62 | |
| 213 GAS TAX RMRA | 766,006.78 | 571,562.00 | 427,876.77 | 800,000.00 | 523,421.25 | (228,438.00) | 537,568.78 | |
| 215 CALHOME PROGRAM | 12,859.76 | 42,341.00 | 266.80 | 11,841.00 | - | 30,500.00 | 43,359.76 | |
| 216 CDBG - REHAB LOAN PROGRAM | 85,680.54 | 4,100.00 | 8,350.70 | 92,483.00 | - | (88,383.00) | (2,702.46) | |
| 217 HOME PROGRAM | (243,089.45) | 908,096.00 | 4,475.00 | 873,596.00 | 237,982.54 | 34,500.00 | (208,589.45) | |
| 218 STATE SUPP LAW ENF (COPS) | 4,649.78 | 175,450.00 | 150,555.08 | 180,550.00 | - | (5,100.00) | (450.22) | |
| 220 BEGIN PROGRAM | 144,024.30 | 110,007.00 | - | 105,107.00 | - | 4,900.00 | 148,924.30 | |
| 230 STATE GRANTS | (231,085.89) | - | 409,060.09 | 637,032.00 | 133,881.83 | (637,032.00) | (868,117.89) | |
| 240 FEDERAL GRANTS | (99,486.16) | 10,406,140.00 | 38,103.14 | 10,542,844.00 | 436,411.11 | (136,704.00) | (236,190.16) | |
| 252 NEWELL OPEN SPACE PRESERVE | 251,965.58 | 21,550.00 | 11,147.72 | 144,000.00 | 102,039.22 | (122,450.00) | 129,515.58 | |
| 254 LAVIGNE OPEN SPACE MAINTEN | 181,679.75 | 6,200.00 | 3,774.63 | 11,400.00 | - | (5,200.00) | 176,479.75 | |
| 261 LLAD Zone 1, LaVigne | 460,252.56 | 227,200.00 | 114,669.05 | 367,900.00 | 38,939.56 | (140,700.00) | 319,552.56 | |
| 262 LLAD Zone 2, Vintage Ranch | 997,333.68 | 368,998.00 | 178,344.64 | 522,555.00 | 137,047.59 | (153,557.00) | 843,776.68 | |
| 263 LLAD Zone 3, Napa Junction | 1,646,179.37 | 237,375.00 | 95,610.77 | 145,600.00 | 29,605.02 | 91,775.00 | 1,737,954.37 | |
| 275 GP UPDATE FEE FUND | (34,968.61) | 25,400.00 | 11,544.00 | 260,000.00 | 86,955.93 | (234,600.00) | (269,568.61) | |
| 280 CANNABIS FUND | (14,631.87) | - | - | 1,000.00 | - | (1,000.00) | (15,631.87) | |
| 281 COMM FACILITIES DIST FUND | 231,741.27 | 71,750.00 | 33,648.06 | 24,200.00 | 13,079.69 | 47,550.00 | 279,291.27 | |
| 282 LEGAL SETTLEMENT | 929,865.96 | 31,900.00 | 19,034.71 | 941,338.63 | 27,507.81 | (909,438.63) | 20,427.33 | |
| 283 NATIONAL OPIOID SETTLEMENT | 31,276.66 | 106,000.00 | 75,429.17 | 27,500.00 | 3,445.07 | 78,500.00 | 109,776.66 | |
| 310 PARKS IMPACT FEE FUND | 1,485,101.58 | 1,630,400.00 | 780,587.31 | 1,394,932.00 | 229,612.52 | 235,468.00 | 1,720,569.58 | |
| 320 TRAFFIC IMPACT FEE FUND | 4,857,405.90 | 351,300.00 | 291,615.09 | 111,356.00 | 8,426.21 | 239,944.00 | 5,097,349.90 | |
| 330 CIVIC IMPACT FEE FUND | 1,739,475.32 | 515,000.00 | 252,237.77 | 864,096.00 | 458,685.53 | (349,096.00) | 1,390,379.32 | |
| 340 AFFORDABLE HOUSING | 663,338.75 | 1,155,600.00 | 600,754.30 | - | - | 1,155,600.00 | 1,818,938.75 | |
| 350 CAPITAL PROJECTS | 1,204,871.32 | 34,991,033.00 | 3,497,983.35 | 35,332,237.00 | 3,218,728.40 | (341,204.00) | 863,667.32 | |
| 360 AMCAN RD E ASSMT DIST | 345,130.35 | 12,000.00 | 7,669.73 | - | - | 12,000.00 | 357,130.35 | |
| 370 ZERO WATER FOOTPRINT | (128,794.89) | 171,700.00 | 161,224.78 | - | - | 171,700.00 | 42,905.11 | |
| 380 UTILITY UNDERGROUND FUND | 320,855.89 | 85,700.00 | 82,150.84 | - | - | 85,700.00 | 406,555.89 | |
| 420 CABERNET VILLAGE LSE DS | - | 468,639.00 | - | 468,639.00 | 234,320.20 | - | - | |
| 440 ENGIE EQUIP/LEASE DEBT SVC | (17,750.23) | 38,459.00 | 3,204.86 | 38,459.00 | 16,024.28 | - | (17,750.23) | |
| 510 WATER OPERATIONS | 36,597,902.38 | 10,636,438.00 | 5,962,649.15 | 18,407,067.58 | 4,848,780.38 | (7,770,629.58) | 28,827,272.80 | |
| 515 WTR DEBT SERVICE FUND | (1,107,845.29) | 92,813.00 | 7,734.34 | 19,229.00 | 38,671.70 | 73,584.00 | (1,034,261.29) | |
| 520 WATER CAPACITY FEE FUND | 6,859,351.59 | 1,290,800.00 | 1,095,681.01 | 562,394.00 | 11,859.18 | 728,406.00 | 7,587,757.59 | |
| 530 WATER CIP | 1,377,714.99 | 925,000.00 | - | 925,000.00 | - | - | 1,377,714.99 | |
| 540 WASTEWATER OPERATIONS | 29,857,524.95 | 5,368,400.00 | 3,127,340.47 | 9,979,610.08 | 2,758,786.29 | (4,611,210.08) | 25,246,314.87 | |
| 545 WW DEBT SERVICE FUND | (2,832,216.37) | 223,857.00 | 18,654.59 | 46,379.00 | 93,273.47 | 177,478.00 | (2,654,738.37) | |

FISCAL YEAR 2024-25

| Fund Description | Beginning Fund Balances | Revenues Revised Amended | Revenue Actuals Thru 1/31/25 | Expenditures Revised Amended | Expenditure Actuals Thru 1/31/25 | Net Income Revised | Projected Ending Fund Balances |
|---------------------------------|------------------------------------|-------------------------------------|---|---|---|-------------------------------|---|
| 550 WASTEWATER CAPACITY FEE | 7,125,167.29 | 167,549.00 | 51,453.80 | 2,022,999.00 | - | (1,855,450.00) | 5,269,717.29 |
| 560 WW CIP | (465,212.92) | 3,063,662.00 | 103,066.41 | 3,063,662.00 | 103,066.41 | - | (465,212.92) |
| 570 WW CAPITAL RESERVE | 516,922.72 | 95,400.00 | 27,948.49 | 103,100.00 | 103,066.41 | (7,700.00) | 509,222.72 |
| 580 RECYCLED WATER FUND | 1,430,930.99 | 450,000.00 | 113,541.91 | 1,250,048.37 | 475,477.31 | (800,048.37) | 630,882.62 |
| 590 RECYCLED WATER CIP | 990.96 | 120,000.00 | - | 120,000.00 | - | - | 990.96 |
| 601 LAVIGNE SAD REASSMT REV BO | 1,178,541.59 | - | 22,091.98 | - | 7,422.54 | - | 1,178,541.59 |
| 602 AMCAN RD E INF REV BOND | 1,558,422.53 | - | 730,242.24 | - | 837,857.76 | - | 1,558,422.53 |
| 603 COMM FACILITIES DISTRICT | 4,213,945.42 | - | 467,935.07 | - | 244,413.44 | - | 4,213,945.42 |
| 610 TOURISM IMPROVEMENT DIST | 107,215.33 | - | 104,656.50 | - | 147,402.36 | - | 107,215.33 |
| 651 ISF - BLDG MAINTENANCE | 474,697.75 | 1,217,200.00 | 613,807.17 | 1,135,307.00 | 391,933.62 | 81,893.00 | 556,590.75 |
| 652 ISF - FLEET | 603,966.07 | 1,214,998.00 | 599,976.30 | 1,256,700.00 | 636,701.43 | (41,702.00) | 562,264.07 |
| 653 ISF - INFO TECHNOLOGY | 296,281.96 | 1,572,999.00 | 789,159.06 | 1,379,044.62 | 357,089.36 | 193,954.38 | 490,236.34 |
| 654 ISF - LEGAL SERVICES | (28,843.14) | 403,210.00 | 201,085.20 | 570,031.18 | 236,082.26 | (166,821.18) | (195,664.32) |
| 655 ISF - PARKS RENOV & REPL | 2,563,938.18 | 250,000.00 | - | 849,555.00 | 7,513.00 | (599,555.00) | 1,964,383.18 |
| 656 ISF - STREETS RENOV & REPL | 1,500,000.00 | - | - | - | - | - | 1,500,000.00 |
| 657 ISF - CVC FAC RENOV & REPL | 432,600.00 | - | - | - | - | - | 432,600.00 |
| 658 ISF - PS BLDG RENOV & REPL | 200,000.00 | - | - | 50,000.00 | - | (50,000.00) | 150,000.00 |
| 659 ISF - PENSION STABILIZATION | 100,000.00 | - | - | - | - | - | 100,000.00 |
| TOTAL | 131,833,768.45 | 115,235,108.00 | 35,621,847.74 | 135,344,935.01 | 34,549,558.63 | (20,109,827.01) | 111,723,941.44 |