



CITY OF AMERICAN CANYON
AND
AMERICAN CANYON FIRE PROTECTION DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2013-2014



Deer at the Wastewater Treatment Plant

American Canyon, California

www.cityofamericancanyon.org

American Canyon, California



Napa County
City of American Canyon



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Leon Garcia, Mayor

Mark Joseph, Vice Mayor

Belia Ramos Bennett, Council Member

Joan Bennett, Council Member

Kenneth Leary, Council Member

City of American Canyon and American Canyon Fire Protection District

CITY STAFF

Dana Shigley, City Manager
Jean Donaldson, Police Chief
Glen Weeks, Fire Chief
William Ross, City Attorney
Rebekah Barr, City Clerk
Deanna Parness, Community Outreach Manager
Barry Whitley, Finance Director/Treasurer
Michael Throne, Public Works Director
Brent Cooper, Community Development Director
Creighton Wright, Parks & Recreation Director
Barbara Dillon, Interim Human Resources Director

BUDGET TEAM

Barry Whitley, Finance Director
Susan Presto, Finance Manager
Christina Roybal, Finance Manager
Lucila Datiles, Accounting Technician
Laura Banta, Accounting Assistant



**City of American Canyon
and
American Canyon Fire Protection District**



**Adopted Budget
Fiscal Year 2013-14**

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August 25, 2013

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

Subject: Budget Message for Fiscal Year 2013-2014

Dear Mayor and Members of the City Council:

We are pleased to present the adopted operating budget for the City of American Canyon and the Fire Protection District for fiscal year 2013-2014.

In response to the "Great Recession" the City Council approved a comprehensive general fund three-year Deficit Elimination Plan which formally began in fiscal year 2010-11 and ended in fiscal year 2012-13. The goal of the Deficit Elimination Plan was to preserve the general fund's reserves through cost cutting measures and revenue enhancement. The plan included two voter approved revenue enhancements. The City's Transient Occupancy Tax (TOT) rate was increased 2% to 12% and a \$2 per person admission tax to the City's card room was effective beginning in January 2011. During fiscal year 2012-13, the final year of the City's three year General Fund Deficit Elimination Plan, most of the salary cost cutting measure established in 2010-11 remained in effect. City Hall was closed during 13 of the 15 days of unpaid furloughs, cost of living increases were suspended and a hiring freeze was continued with the exception of a Parks and Recreation Director being funded for 9 months.

In fiscal year 2013-14 a three year General Fund Stabilization Plan will go into effect. As the economy continues improving and revenues recover, the three year plan is designed to gradually restore cuts made during prior years, pay for annual increases of the Sheriff's law enforcement contract and fund increasing costs of services and materials. Resources will also be allocated to address community needs. While a small deficit is projected in years one and two, the plan is for the General Fund to be fully recovered by year three. The Plan's use of reserves during the first two years is relatively small and will not harm the fund's overall financial condition.

The City continues its efforts to facilitate a local recovery. In January 2013, the Council authorized the hiring of a new full-time Economic Development Manager for fiscal year 2013-14. This position will be responsible for developing and managing projects in the community



that attract new businesses, as well as providing information and resources to help our current businesses grow.

Staff is also encouraged by a slight uptick in development applications. This growth is crucial for generating revenues to pay for services that American Canyon residents expect from the City.

City Council Goals and Objectives

The General fund and enterprise funds budgets include funding for all of the City Council adopted goals and objectives (see list following this letter) with a few exceptions:

- Welcome Brochure - postponed funding until after the Economic Development Plan is approved.
- Clark West Ranch – postponed undertaking the Master Plan until the City conducts a “civic engagement process” to start the development of a vision of the property.
- Economic Development Plan - the City will retain a limited term/part time worker or contract economic development professional to draft the plan.

General Fund

Revenues - The City's finances have been impacted by the poor economy of past years but fortunately, the economy is on an upswing. Property tax and sales tax revenues make up about 60% of total general fund revenues and both are doing better. For fiscal year 2012-13 sales tax revenues are expected to come in at \$2.28 million, about \$219 thousand more than budgeted. In fiscal year 2013-14, sales tax is expected to increase another \$100 thousand to \$2.35 million which is about 14% more than budgeted in 2012-13. While property taxes did not meet budget expectations for 2012-13, they were close and are expected to increase next year. Concurrent with the improving economy, the housing market has been improving, especially the last six months. As prices rise, home sales will produce increased taxes. Additionally, the County Assessor can reassess homes that he previously devalued helping the City recover tax revenues lost during the past few years. Property taxes have been conservatively budgeted at \$7.51 million for fiscal year 2013-14, up about \$200 thousand from 2012-13 fiscal year projected actual revenues. Transient Occupancy Taxes are continuing to perform well. TOT is expected to come in at \$1.13 million or \$168 thousand greater than the 2012-13 budgeted amounts. For fiscal year 2013-14, a modest increase to \$1.17 million is projected. Finally, as a result of the settlement of the card room tax lawsuit, the City expects to receive \$145 thousand in 2012-13 and \$257 thousand including payment of a portion of prior year taxes, in fiscal year 2013-14.

Expenditures – There are roughly four categories of expenditures in the General Fund as indicated below.

1. Salary and Benefits:

- a) Labor Contract – As the City and the Teamsters had not yet reached an agreement on a new labor contract prior to budget approval, the last offer on the table was utilized for fiscal year 2013-14 budgeting purposes. The major components of that offer included a reduction in unpaid furlough days from 15 to 8 and 5% increase in city paid contributions for health insurance. Also included in the salary and benefits budget is the increase in the City's PERS retirement contribution rate which went from 0.9% to 14.9%.
- b) Staffing – The fiscal year 2013/14 budget includes organizational restructuring in the Finance and Human Resources Departments along with several additional positions. The Finance and Human Resources Departments were combined into a single Administrative Services Department with the addition of an Administrative Services Director. With this restructuring the former Finance Director and Human Resources Director positions were discontinued. In addition a Management Analyst to perform human resources duties was added. These changes resulted in some savings for the City. A second Management Analyst was added to the Administration Department to perform Economic Development duties with funding to be shared equally by the General, Water and Wastewater funds. Finally, a Civil Engineering Technician budgeted at half time in fiscal year 2012-13 was budgeted at full time in fiscal year 2013-14.

2. Napa County Law Enforcement Contract – The three year fixed price Napa County law enforcement contract ended on June 30, 2013. The prior fixed price contract was provided in order to assist the City with controlling costs. For fiscal year 2013-14 the Sheriff proposed a new three year contract with no staffing changes. The contract does include annual price increases so that the County can cover its operating costs. This arrangement provides a measure of certainty regarding the contract price and lead time to the City for planning purposes. The contract price for fiscal year 2013-14 is \$5,329,900 which is a \$155 thousand or 3% increase over fiscal year 2012-13.

3. Capital Outlay (major purchases included in the approved budget):

Wireless Network – The current wireless network which connects City Hall with the Corporation Yard and the Wastewater Treatment Plant has been in use about seven years. By modern standards, the equipment is old and unreliable. The components are starting to show signs of failure and replacement parts are expensive without providing additional benefits. Therefore a new wireless network was approved and budgeted at a cost of \$35,000.

Vehicle Replacements – During the Structural Deficit Elimination Plan, all vehicle replacements were suspended with the exception of public safety vehicles. For 2013-14, two replacement public works pick-up trucks are budgeted at \$20,000 each. In addition two \$30,000 police patrol cars are budgeted.

Vactor Truck - The approved budget includes a replacement vactor truck lease purchase for \$500,000. This is a specialized truck which is primarily used to clean and service sewer mains, but can also be used for other tasks. The current truck was placed in service in July 2002 with a typical service life of ten years. It has been experiencing reliability issues as parts wear out and because of its age these parts have become more difficult to replace. Moreover, its two diesel engines make compliance with air quality regulations more difficult. While there are neighboring agencies with similarly outfitted trucks, it is not practical for American Canyon to rely solely on a borrowed or rented truck. American Canyon has mutual-aid arrangements with our neighboring sanitation agencies (Napa Sanitation District and Vallejo Flood Control and Sanitation District) when our vactor is temporarily out-of-service or on-site resolving a problem. Public Works also uses local plumbing companies who have a vactor truck on the rare instance of multiple sewer incidents; however, the cost to rent a truck with an operator is very expensive. This budget includes the financing of a new truck. Measure A funds will be used for the down payment and the balance will be shared over ten years between the General, Water and Wastewater funds.

4. Debt Service and Other Expenditures- Debt service costs are up about \$273 thousand in fiscal year 2013-14 compared to 2012-13. The General Fund will pay half the cost of the annual Gym/Aquatic Center debt service payment, \$142 thousand, as the Park Impact Fee fund resources have been otherwise committed or spent. In fiscal year 2012-13 the City used available resources in the debt service fund, about \$131 thousand, to pay a portion of the City Hall Building debt service. This was a one-time use so the General Fund will cover this additional amount in fiscal year 2013-14. The housing element and PDA Specific Plan budgeted at \$330 thousand will be funded by grants of \$310 thousand.

Water Operating Fund

The Water Operating funds finances are doing well as a result of conservative financial planning. The fund has stable revenues that are bolstered by annual CPI increases. Revenues are projected to end the year at \$4.90 million. Expenses are projected to be \$4.58 million at year end. Not including depreciation, revenues should be about \$300 thousand greater than expenses which will become part of the fund's reserves. For fiscal year 2013-14, the service charges budget is estimated to be \$4.66 million, just a tick above actual revenues projected for this year. With total revenues budgeted at \$5.05 million compared to total expenses of \$4.68 million, another \$370 will be added to reserves.

Wastewater Operating Fund

The Wastewater Operating fund finances also continue to do well. Operations and maintenance expenses incurred in running the treatment plant and maintaining the collection system are more than covered by revenues, which continue to be strengthened by annual CPI increases. Revenues are projected to end the year at \$4.13 million, slightly under budget of \$4.15 million. Expenses are projected to end the year at \$3.67 million, well under the budget of \$3.96 million allowing almost \$460 thousand to be added to cash reserves. In fiscal year 2013-

14, revenues of \$4.33 million compared to an expense budget of \$4.25 million will add about \$86 thousand to reserves.

Affordable Housing Fund

This fund accounts for fees collected from developers in lieu of providing affordable housing. Revenues have been very low the past few years and fund operations have been paid from revenues collected many years ago. The City contracts with the Napa Housing Authority to provide affordable housing and support services and the Hope Center to provide services to the homeless in the County. The City also contributes to Napa Valley Fair Housing Services to support the elimination of housing discrimination and provide equal housing opportunity for all people through leadership, education, conciliation, outreach, advocacy and enforcement. The City purchased the Valley Vista lots and the house at 189 Theresa Street for its affordable housing program. For fiscal year 2013-14, the budget continues with these service efforts. No capital expenditures are proposed. The approved budget for fiscal year 2013-14 spends down the available resources of \$605 thousand to \$461 thousand.

Other Funds

The City manages three Lighting and Landscaping Improvement Districts and these budgets are approved by Council separately. The Newell and LaVigne Open Space Funds generate small amounts of revenue and are only used to maintain the dedicated and restricted open space. The Debt Service, Measure A, COPS, and Abandoned Vehicle Funds are pass-through funds that receive revenue from various sources and are only used for restricted purposes.

Capital Project Funds

For Fiscal Year 2013-14 the City Council approved eight new projects totaling \$1,146,708. The City Council also authorized \$5,002,813 to be carried over to complete 21 previously approved projects. Investment in capital improvements fosters economic vitality, neighborhood vitality and preservation of city infrastructure by improving public amenities in areas lacking or having deficient service.

American Canyon Fire Protection District Budget

The Fire Protection District's financial condition is good notwithstanding the poor economic conditions of the past few years. To conserve resources, District staff has economized whenever possible.

The District met its goals in 2012-13. A firefighter position was added and filled, a new Fire Prevention Services Ordinance and Fee Schedule were adopted, and two major pieces of fire apparatus were replaced for a total of \$829,000. Due to grant funds received from the Assistance to Firefighters (AFG) Federal Grant Program, actual cost to the District for apparatus replacement was \$564,000.

For fiscal year 2013-14, the District is well positioned to maintain its service levels even in the face of the poor economic conditions and stagnant revenues. The approved 2013-2014 operating budget, while conservative, lays the groundwork for future service enhancements. The Assistant Fire Chief position will be filled and the strategic plan updated. Another important goal will be to upgrade the level of emergency medical response to advanced life support.

During the past few years, the status quo has been maintained for District operations. However, Staff is continuing to evaluate opportunities for greater efficiencies such as collaboration with neighboring agencies as well as seeking cost recovery in order to maintain or enhance current service levels.

Operations Fund Budget:

The District's Operations Fund accounts for the day to day expenses of running the Fire Department. Overall, the fund's financial condition is good based on the projected fund balance at June 30, 2013 of \$3.3 million. Adequate reserves are available to meet emergencies as the District has been able to continue allocating funds to its contingency, risk and catastrophic reserves and has met the target of 20% of the operating budget for the contingency reserve and the \$500,000 target for the catastrophic reserves. The remainder of the fund balance is unassigned and available for future investment in infrastructure and enhanced services.

For fiscal year 2012-2013, the District's top revenue source, property taxes, is projected to be \$3.035 million; about 3% less than the \$3.14 million budgeted. Property taxes represent about 80% of the Operations Fund revenues so they are vital to financing the District's continuing operations. Staff estimates that property taxes will be received at about the same level in fiscal year 2013-14 compared to the prior year.

The District's other significant revenue source, fire assessment fees, is budgeted at \$590 thousand for fiscal year 2013-2014. These fees are assessed on property owners within the District's boundaries to help maintain adequate fire service levels. Annually, in a separate action, the Board approves these fees which are calculated based on the structure construction type, fire flow area, proximity of other structures, type of occupancy, and the presence of fire prevention devices. This is a reliable and stable source of revenue for the District. The increase in revenues is not due to an increase in the rates but likely from additional building within the District's boundaries. The District recently contracted with Capitol PFG to perform a third party review of the Fire Service Fee Program and results of the review and potential recommendations will be brought to the Board in the near future.

The District's Operations Fund total estimated revenue for fiscal year 2013-14 is \$3.8 million and appropriations are set at \$4.1 million. Although the fiscal year 2013-14 budget has a small deficit, the long term financial outlook of the District remains good.

During fiscal year 2013-14 staff will fill the Assistant Chief position. The position has been vacant since Oct. 30, 2009. A joint powers agreement (JPA) with the City of Napa FD was initiated to save cost while offsetting a portion of the workload of the Assistant Chief. The JPA has been very successful and beneficial for both agencies and will continue the collaboration indefinitely along with filling the Assistant Chief position. The majority of the JPA focus is on Fire Prevention (of which a portion is offset by the new prevention fees established) while the Assistant Chief's focus will be on operations, training and assisting the Fire Chief where needed, such as the administration of an Advanced Life Support Program.

The operating budget also includes an appropriation of \$292,221 for retiree health benefits, and a \$50,000 allocation to the apparatus replacement fund.

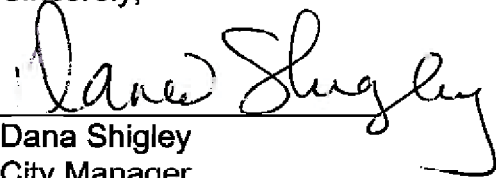
The Fire District's budget has been impacted by the same negative economic factors that are pressuring the City's budget. As a result, the Fire District's budget continues to be conservative but maintains service levels and reserve levels in accordance with the fiscal policy.

Conclusion

During fiscal year 2013-14, City and District Staff will carefully monitor revenue projections and expenditures to safeguard the goal of fiscal stability while implementing the City Council's priority projects and programs.

We want to thank the Council for their continued policy and fiscal guidance. We also want to thank the Management team and staff for their concerted efforts towards economic recovery while providing excellent service to the City. Finally we want to extend our thanks to the Finance Staff for their tireless efforts in the preparation of this budget.

Sincerely,



Dana Shigley
City Manager



Glen Weeks
Fire Chief

**City Council
Priority Projects and Programs
FY 2013-14**

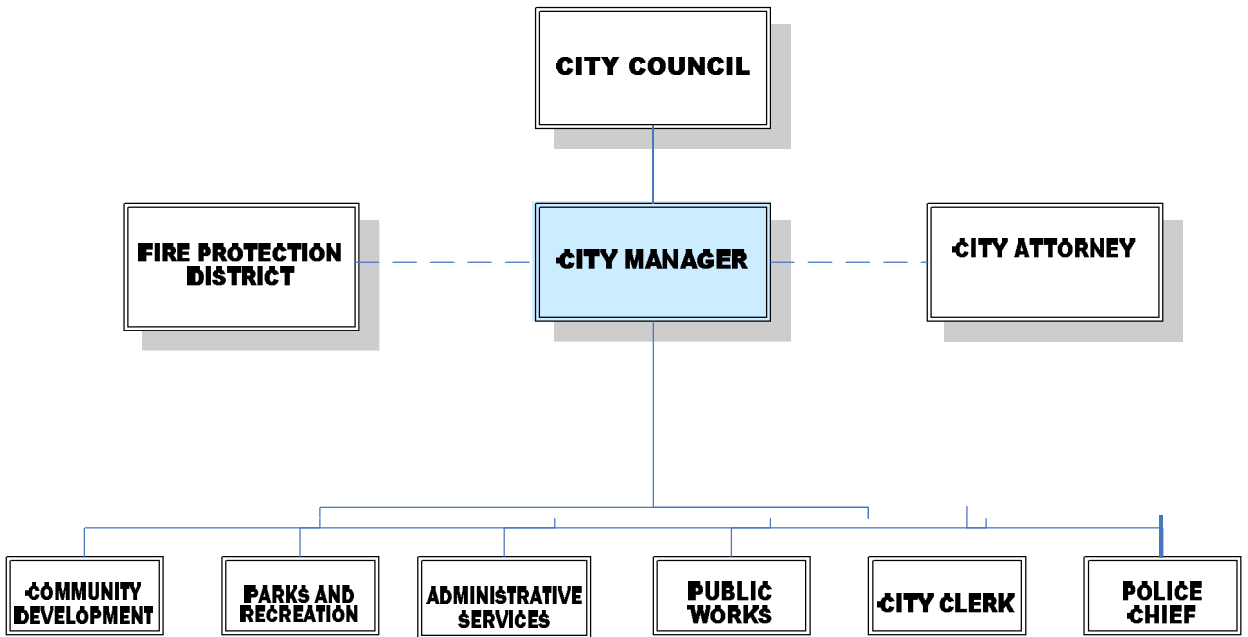
	Community	Economic Development	Transportation	Water/WW/RW
<p>These objectives are the highest priority, and listed in no particular order. They were identified as amongst the most important by a majority of the Council, as well as supported by management staff. While many factors outside our control impact the City's ability to complete any task, the Manager's proposed budget will include funding for these projects and staff resources will be allocated, as needed, to complete these projects.</p>				
Conduct a community wide visioning and organizational strategic planning process	X	X	X	X
Create an Strategic Economic Development Plan		X		
Increase and enhance employee engagement and development programs				
Evaluate recreation programming to improve/update/fill gaps	X			
Expand community engagement and community building	X			
Determine needs, operating plans, and funding sources for expansion of Kimberly Park	X			
Complete Plans/begin implementatin to resolve capacity issues at WWTP		X		X
Evaluate feasibility of solar/alternate energy/energy reduction at WWTP and WTP				X
Pavement management strategy pre measure T			X	
Overall city side user fee study update				
<p>These objectives, while important for the City, were not identified as the top priority. They were identified as amongst the most important by one or two Councilmembers, as well as supported by management staff. The Manager's proposed budget will include funding for these projects and staff resources will be allocated, as available, to complete these projects.</p>				
Commence design (select engineer and begin desing) of Eucalyptus/Theresa			X	
Impact fee updates (housing, parks)				
Develop and implement management plans for parks maintenance	X			
Adopt a Concept Plan for Clark Ranch	X			
Conduct feasibility study/financing plan for Green Island		X	X	

**City Council
Priority Projects and Programs
FY 2013-14**

	Community	Economic Development	Transportation	Water/WW/RW
These objectives, regardless of the number of votes received, will likely be completed in any case because they are already in process, must be completed by law, or are being conducted by others outside City staff.				
Transition from SDEP/Resolve fiscal issues in water cap fund/undo furlough/add productivity				
Work with developer to facilitate planning for Town Center		X		
PDA specific plan (park and ride/transit, Main Street Alignment)		X	X	
Construct public access to Newell Open Space	X			
Complete outreach for Valley Vista Sr. Housing	X			
Traffic impact fee study and implementation		X	X	
Complete inspection of collection system				X
Develop and implement 5T solutions to traffic on highway 29 (signal timing study)			X	
Identify and embrace interim uses at town center to draw visitors. Facility Council and community input and process CUP expeditiously.	X	X		
Complete designs for Napa Junction/Highway 29 improvements		X	X	
Blue Ribbon Committee to consider and recommend water storage options		X		X
These objectives did not receive more than one priority vote. Staff will not direct time nor resources toward these items at this time.				
Feasibility study for industrial pre-treatment for industrial users		X		
Residential stormwater collection program				X
Back up plan for Napa Junction RR at-grade crossing		X	X	
Use of apps by community members to report problems	X		X	X



City of American Canyon



Budget Summaries

Budget Summary

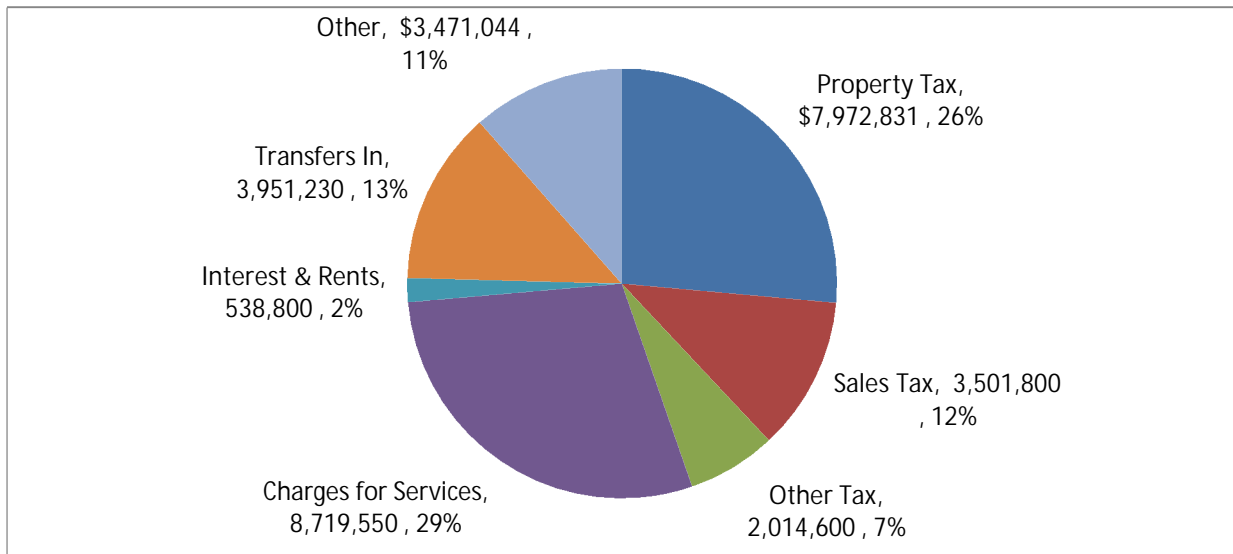
	Estimated Balance 7/1/13	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/14
<u>GENERAL FUND</u>				
First Year of Stabilization Plan	\$ 10,769,299	16,875,530	17,102,123	\$ 10,542,706
<u>SPECIAL REVENUE FUNDS</u>				
Storm Drain/Measure A	-	1,148,900	1,149,400	(500)
Gas Tax/Road Maintenance	801,321	445,100	578,663	667,758
Abandoned Vehicle	79,575	15,200	5,000	89,775
CDBG / Housing Revolving Loan	38,399	3,200	40,000	1,599
Citizens for Public Options	-	100,100	100,100	-
Newell Open Space	52,277	9,900	4,000	58,177
LaVigne Open Space Maint.	179,036	900	2,500	177,436
Lighting & Landscape District	1,587,107	453,831	603,480	1,437,458
Safe Route to School	-	-	-	-
Association of Bay Area Govts	-	-	-	-
Proposition 1 B	-	99,644	-	99,644
Regional Surface Transprtn Pgm	-	238,900	-	238,900
Surface Transprtn Program	-	196,400	-	196,400
Transportation Development Act	-	-	-	-
San Francisco Bay Trail	-	15,000	-	15,000
<u>DEBT SERVICE FUNDS</u>				
2002 Lease Revenue / Gym	24,000	282,900	282,900	24,000
Cabernet Village / City Hall	4,007	475,900	475,900	4,007
Broadway Property / by City Hall	-	134,700	134,800	(100)

Budget Summary

	Estimated Balance 7/1/13	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/14
<u>ENTERPRISE FUNDS</u>				
Water Operations	2,576,340	5,051,800	4,677,200	2,950,940
Water Capacity Fees	1,676,319	205,000	1,097,500	783,819
Wastewater Operations	2,206,945	4,332,000	4,245,400	2,293,545
Wastewater Capacity Fees	(127,621)	40,000	506,500	(594,121)
<u>CAPITAL IMPROVEMENT PROGRAM FUNDS</u>				
Parks Impact	(266,128)	10,800	141,450	(396,778)
Traffic Impact	2,369,326	19,300	-	2,388,626
Civic Impact	(1,347,572)	12,850	47,000	(1,381,722)
Affordable Housing	1,157,923	2,000	145,750	1,014,173
Gen Govt Capital Improvement	-	-	-	-
Water Capital Projects	-	-	-	-
Wastewater Capital Projects	-	-	-	-
Fire District Capital Project	-	-	-	-
CIP Funds Transfer - Proj Admin	-	-	200,000	(200,000)
TOTALS	\$ 21,780,553	30,169,855	31,539,666	\$ 20,410,742

Summary - Revenues

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Taxes						
Property	\$ 7,972,831	7,519,000	-	453,831	-	\$ -
Sales	3,501,800	2,352,900	-	1,148,900	-	-
Transient Occupancy	1,170,000	1,170,000	-	-	-	-
Other	844,600	844,600	-	-	-	-
Licenses and Permits	1,125,900	1,125,900	-	-	-	-
Fines and Forfeitures	307,400	177,700	114,700	15,000	-	-
Intergovernmental	1,095,344	5,000	-	1,090,344	-	-
Interest and Rents	538,800	467,200	40,500	15,900	-	15,200
Charges for Services	8,719,550	348,800	8,341,000	-	-	29,750
Other	942,400	249,200	690,100	3,100	-	-
Transfers In from Other Funds	3,951,230	2,615,230	442,500	-	893,500	-
Total Revenues	\$ 30,169,855	16,875,530	9,628,800	2,727,075	893,500	\$ 44,950



Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service	Capital Projects Funds
Administration						
City Council	\$ 113,900	113,900	-	-	-	\$ -
City Manager	349,300	349,300	-	-	-	-
City Clerk	288,150	288,150	-	-	-	-
City Attorney	185,600	185,600	-	-	-	-
	936,950	936,950	-	-	-	-
Community Development						
Planning	601,000	601,000	-	-	-	-
Economic Devpmnt	153,300	153,300	-	-	-	-
Housing Services	227,250	41,500	-	40,000	-	145,750
Building & Safety	394,800	394,800	-	-	-	-
City Engineer	195,000	195,000	-	-	-	-
Developer Projects	525,000	525,000	-	-	-	-
	2,096,350	1,910,600	-	40,000	-	145,750
Finance						
Human Resources	353,300	344,500	-	8,800	-	-
Risk Management	269,200	264,600	-	4,600	-	-
Finance	739,800	721,400	-	18,400	-	-
Information Sys	401,400	401,400	-	-	-	-
Utility Billing	458,600	458,600	-	-	-	-
	2,222,300	2,190,500	-	31,800	-	-
Non Departmental	2,004,880	799,700	595,200	609,980	-	-
Debt Service	4,240,600	752,050	2,106,500	300,000	893,600	188,450
Parks & Recreation						
Recreation Prgms	666,100	666,100	-	-	-	-
Sports Programs	56,400	56,400	-	-	-	-
Aquatics Programs	472,200	472,200	-	-	-	-
Senior Center	51,000	51,000	-	-	-	-
	1,245,700	1,245,700	-	-	-	-

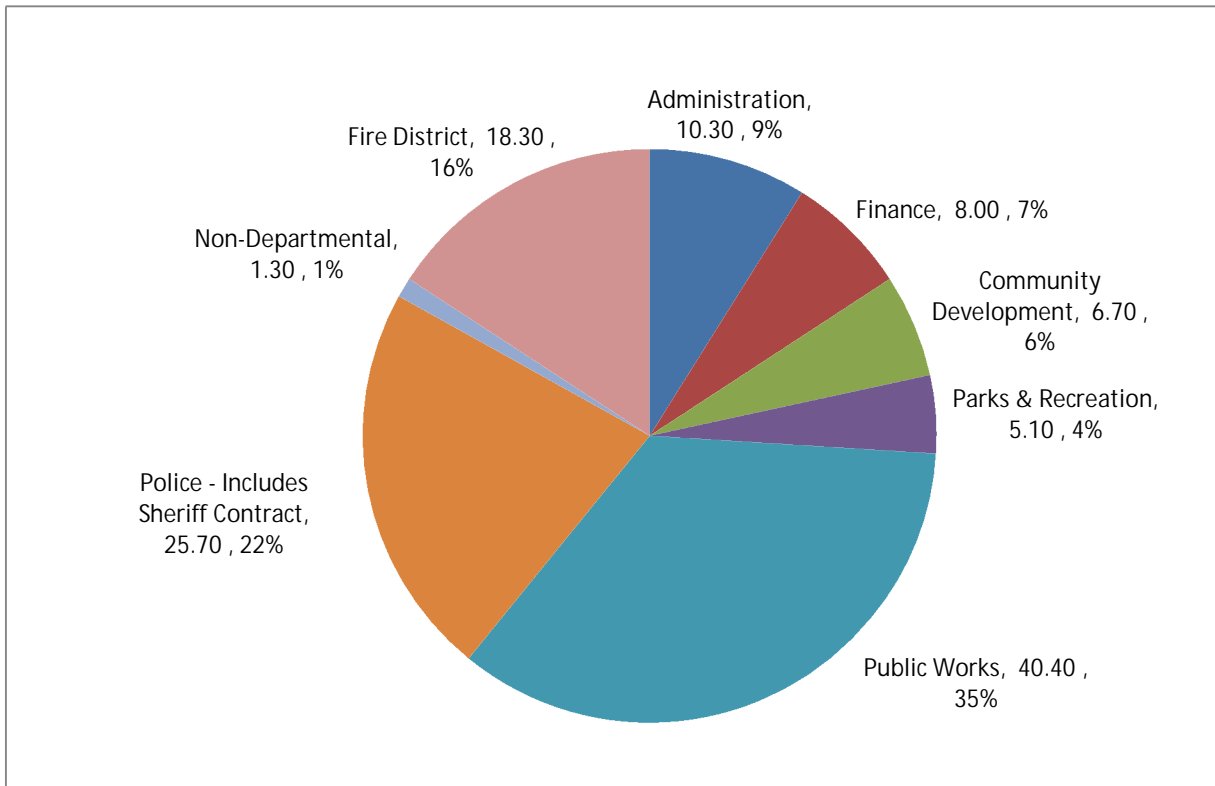
Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service	Capital Projects Funds
Police / Sheriff	5,790,673	5,685,573	-	105,100	-	-
Public Works						
Pblc Wrks Admin	507,200	469,400	-	37,800	-	-
Capital Projects	583,063	304,400	-	278,663	-	-
Streets & Roads	1,268,000	943,000	-	325,000	-	-
Storm Drainage	688,800	344,400	-	344,400	-	-
Fleet Operations	368,800	368,800	-	-	-	-
Building Maint	285,550	285,550	-	-	-	-
Parks Maintenance	865,500	865,500	-	-	-	-
Storm Water quality	414,600	-	142,000	272,600	-	-
Water Trtmnt Plant	3,090,800	-	3,090,800	-	-	-
Water Distribution	1,047,900	-	1,047,900	-	-	-
Wstewtr Trtmnt Plant	3,021,800	-	3,021,800	-	-	-
Collections	460,900	-	460,900	-	-	-
Solid Waste	61,500	-	61,500	-	-	-
	12,664,413	3,581,050	7,824,900	1,258,463	-	-
Capital Improvement Pgm						
Program Expenses	137,800	-	-	137,800	-	-
Interfund Transfers	200,000	-	-	-	-	200,000
Total Budget	\$ 31,539,666	\$ 17,102,123	10,526,600	2,483,143	893,600	\$ 534,200

Budget Summary - Staffing

Full Time Equivalent (FTE)

Departments	Budget FY 10-11	Budget FY 11-12	Adopted FY 12-13	Adopted FY 13-14
Administration	11.25	10.55	10.30	10.30
Finance	8.30	8.00	8.00	8.00
Community Development	12.45	6.45	6.70	6.70
Parks & Recreation	12.30	11.40	5.10	5.10
Public Works	31.70	34.60	40.40	40.40
Police - Includes Sheriff Contract	25.70	25.70	25.70	25.70
Non-Departmental	1.30	1.30	1.30	1.30
Fire District	18.30	18.30	18.30	18.30
Total Staffing	121.30	116.30	115.80	115.80



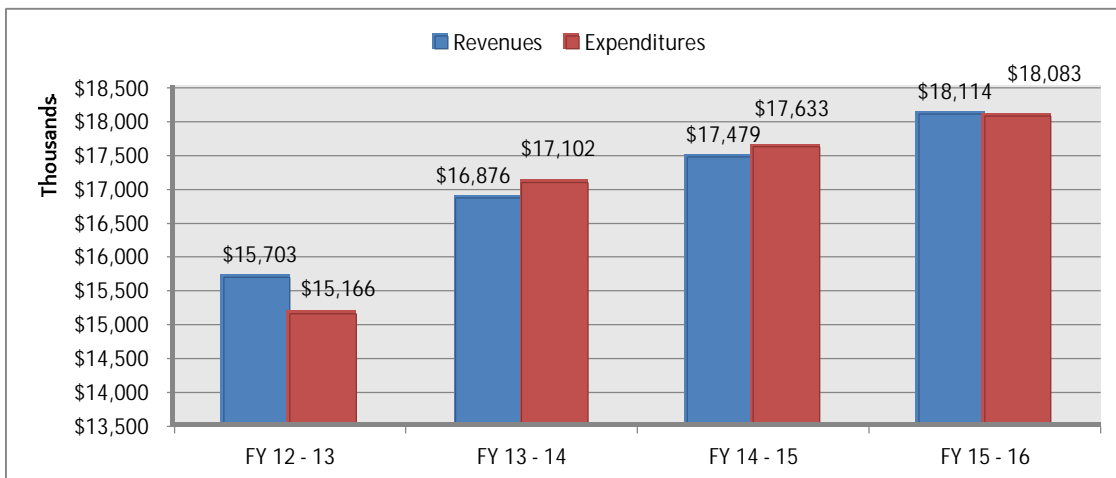
Budget Summary - Staffing

Department and Divisions	Full Time Equivalents (FTE)				
	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted FY 13-14
Administration					
City Council	5.00	5.00	5.00	5.00	5.00
City Manager	2.60	1.90	1.65	1.65	2.15
City Clerk	1.40	1.40	1.40	1.40	1.40
Human Resources	2.00	2.00	2.00	2.00	1.50
Administration Total	11.00	10.30	10.05	10.05	10.05
Finance					
Finance	4.90	4.60	4.60	4.60	4.60
Information Systems	0.20	0.20	0.20	0.20	0.20
Utility Billing	3.20	3.20	3.20	3.20	3.20
Finance Total	8.30	8.00	8.00	8.00	8.00
Community Development					
Planning	4.30	1.60	1.60	1.60	1.60
Economic Development	0.45	0.45	0.45	0.45	0.45
Housing Services	0.50	0.35	0.10	0.10	0.10
Building & Safety	5.90	2.75	3.25	3.25	3.25
City Engineer	1.30	1.30	1.30	1.30	1.30
Community Development Total	12.45	6.45	6.70	6.70	6.70
Parks & Recreation					
Recreation Programs	2.80	2.80	2.75	2.75	2.80
Aquatics Programs	2.35	2.35	2.30	2.30	2.30
Park & Recreation Total	5.15	5.15	5.05	5.05	5.10
Public Works					
Capital Projects	4.00	2.00	2.00	2.00	1.60
Streets & Roads	4.40	2.80	3.45	3.45	3.45
Storm Drainage	1.90	1.30	1.55	1.55	1.95
Storm Water quality	0.45	0.45	0.45	0.45	0.45
Water Treatment Plant	5.00	4.80	4.80	4.80	4.80
Water Distribution	4.50	4.30	4.30	4.30	4.25
Wastewater Treatment Plant	10.70	9.50	11.50	11.50	10.90
Collections	1.30	1.10	1.10	1.10	1.10
Solid Waste	0.35	0.35	0.35	0.35	0.35
Public Works Administration	4.00	4.00	4.00	4.00	3.90
Parks Maintenance	6.00	6.00	5.20	5.20	5.35
Fleet Operations	1.10	1.10	1.10	1.10	1.10
Building Maintenance	1.15	1.15	1.15	1.15	1.20
Public Works Total	43.70	37.70	39.80	39.80	40.40
Police					
City Staff	2.70	2.70	2.70	2.70	2.70
Sheriff's Contract	23.00	23.00	23.00	23.00	23.00
Police / Sheriff Total	25.70	25.70	25.70	25.70	25.70
Non Departmental	1.30	1.30	1.30	1.30	1.30
Affordable Housing Fund					
City Manager	0.25	0.25	0.25	0.25	0.25
Fire Protection District	17.00	17.00	17.00	17.00	17.00
Total Staffing	124.85	111.60	113.60	113.60	114.25

Fund Summaries

**General Fund
Three Year Stabilization Plan**

	Budget	Est Actual	Adopted	Proposed	Proposed
	12-13	12-13	13-14	14-15	15-16
Revenues					
Property Tax (Curr Sec)	\$ 5,750,000	5,700,000	5,865,000	6,040,950	\$ 6,282,588
Sales Tax (incl. 3flip)	2,060,000	2,248,000	2,352,900	2,399,958	2,471,957
TOT	825,000	980,000	1,020,000	1,050,600	1,082,118
Property Tax In Lieu	1,110,000	1,096,100	1,132,200	1,166,166	1,212,813
Cardroom Tax	216,000	145,100	257,600	261,200	176,600
All other	5,498,830	5,534,293	6,247,830	6,560,222	6,888,415
Total Anticipated Revenues	15,459,830	15,703,493	16,875,530	17,479,096	18,114,490
Expenditures					
Salaries and Benefits	\$ 5,408,100	5,245,857	5,867,115	6,164,291	\$ 6,352,171
Sheriff Contract	5,174,700	5,174,700	5,289,873	5,404,722	5,545,986
All other	4,995,400	4,745,630	5,945,135	6,064,038	6,185,318
Expenditures	15,578,200	15,166,187	17,102,123	17,633,051	18,083,475
Difference (change in fund bal)	(118,370)	537,306	(226,593)	(153,955)	31,015
Use of Vehicle Replacement Fund			60,000	25,000	
Beginning Fund Balance	\$ 10,231,993	10,231,993	10,769,299	10,602,706	\$ 10,473,751
Change	(118,370)	537,306	(166,593)	(128,955)	31,015
Ending Fund Balance	10,113,623	10,769,299	10,602,706	10,473,751	10,504,766



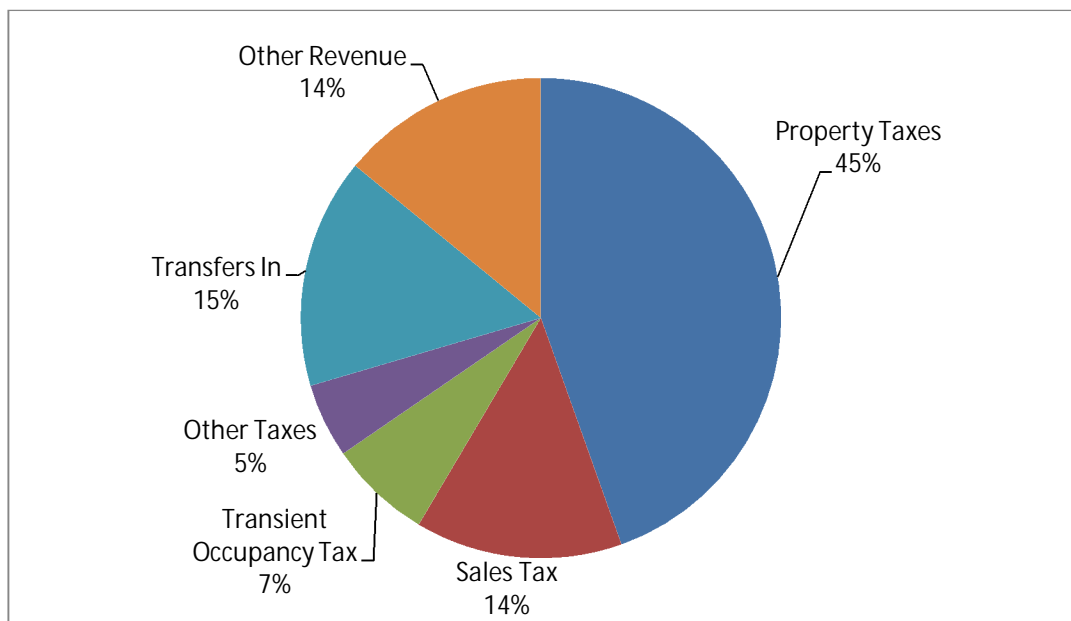
General Fund Revenues and Transfers

Description	Estimated		Adopted 2013-14
	Actual 2011-12	Actual 2012-13	
Property Taxes			
Current Secured	\$ 5,617,507	\$ 5,700,000	5,865,000
Current Unsecured	236,276	242,400	243,200
Supplemental	73,109	31,000	31,600
Prior Year	146,285	156,000	159,100
Homeowners Exemption	29,861	33,550	34,900
Property Transfer Tax	1,113,732	1,096,100	1,132,200
In Lieu of Vehicle License Fees	87,161	75,000	53,000
Total Property Taxes	7,303,932	7,334,050	7,519,000
Sales and Use Tax	2,024,495	2,248,000	2,352,900
Franchise Taxes			
Natural Gas	42,383	37,600	45,000
Electricity	149,257	140,600	150,000
Cable TV	280,935	279,000	275,000
Solid Waste	112,837	115,000	117,000
Total Franchise Taxes	585,411	572,200	587,000
Transient Occupancy Tax	934,679	980,000	1,020,000
Tourist Business Imp Dist Tax	155,269	150,000	150,000
Card Room Admission Tax	-	145,100	257,600
Licenses and Permits	772,367	733,400	1,125,900
Fines and Forfeitures	203,080	171,000	177,700
Intergovernmental Revenue	109,641	30,593	5,000
Interest and Rents	494,637	468,000	467,200
Charges for Services	328,092	319,200	348,800
Miscellaneous	757,461	154,700	124,200
Other Revenue	-	75,600	-
Other Financing Sources			125,000
Transfers In - Reimbursements	796,987	736,450	1,006,630
Transfers In - Support Services	1,547,500	1,585,200	1,608,600
TOTAL	\$ 16,013,552	\$ 15,703,493	16,875,530

Analysis of Major General Fund Revenues

The General Fund is used to account for most of the day to day operations of the City with the exception of water and wastewater operations. Major revenue sources include property tax, sales tax, franchise tax, transfer occupancy tax, other revenues and interfund transfers.

General Fund Appropriations by Category



Revenue forecasting is used to predict resources available and accurate revenue forecasting is necessary to make sound service decisions. The General Fund provides core services to city residents that they depend on. A variety of different taxes are used to fund these services and it's very important to forecast them accurately. However, this may be problematic as estimating is more of an art than a science.

Patterns or trends in previous years are examined and economic factors considered before initial projections are made. Finance Department Staff review the estimates with the City Manager who questions the assumptions and looks at the trends before agreeing to the estimate or asking for a revision.

Property taxes, at 45% of total General Fund Budgeted Revenues for fiscal year 2013-14, are the single largest source of unrestricted revenues at \$7.52 million. The property tax is derived from the 1% levy on assessed valuation of real property within the City. The City receives about 28.5 cents of every dollar collected. Proposition 13, passed by the voters in 1978, capped property tax rates at 1% of assessed valuation.

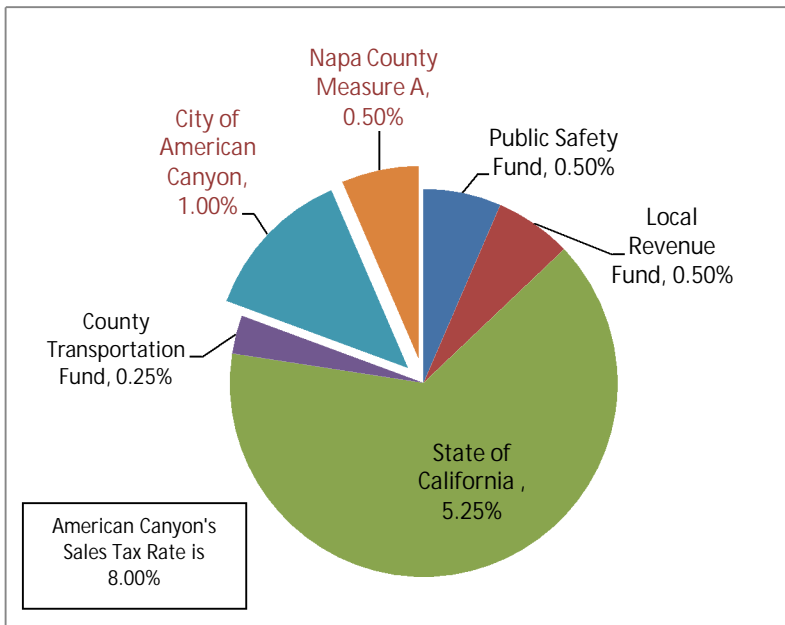
It limits increases in property taxes by providing for a growth factor not to exceed 2% per year except when the property is sold. Then the assessed valuation is adjusted to market value.

Property taxes received include the City’s share of the 1% levy plus unsecured and supplemental taxes. Additionally, beginning in fiscal year 2004-05, the State of California reduced City vehicle license fee revenue and back filled it with property taxes.

This bar graph shows property tax revenues realized by the City since fiscal year 2004-05. From fiscal year 2005-06 through fiscal year 2007-08, the City enjoyed an average increase in revenues of 14% per year. However, in fiscal year 2009-10, there was a \$1.42 million



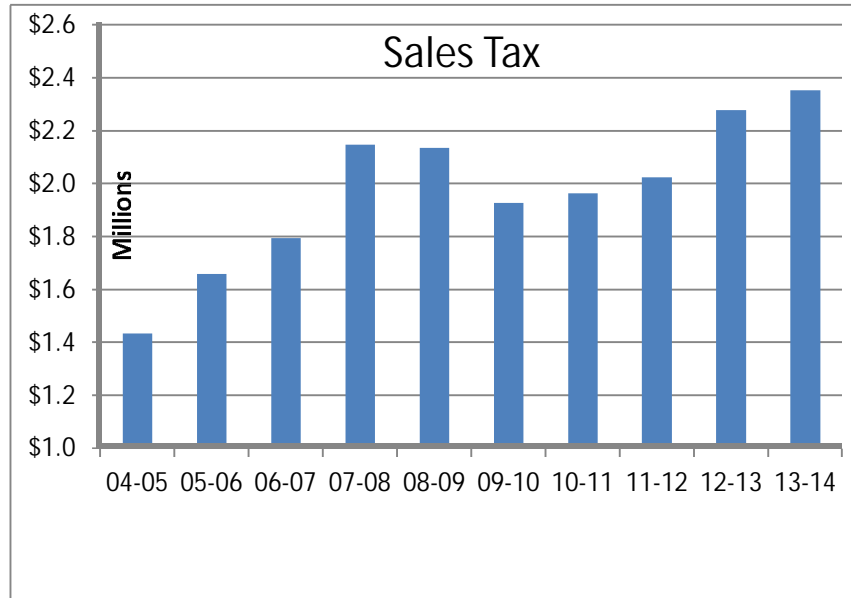
decrease in these critical revenues. Over the most recent three years, revenues have been stable. In fiscal year 2013-14, revenues were budgeted at a 3% increase from last fiscal year.



Sales Tax, at 14% of total General Fund Budgeted Revenues for fiscal year 2013-14, is the second largest source of unrestricted revenue at \$2.35 million. The allocation of the State’s 8.00% sales tax is indicated in the pie chart below. The City of American Canyon receives 1% of the total sales tax allocation as indicated. In addition, the half percent Measure A sales tax that is assessed throughout Napa County benefits the City by

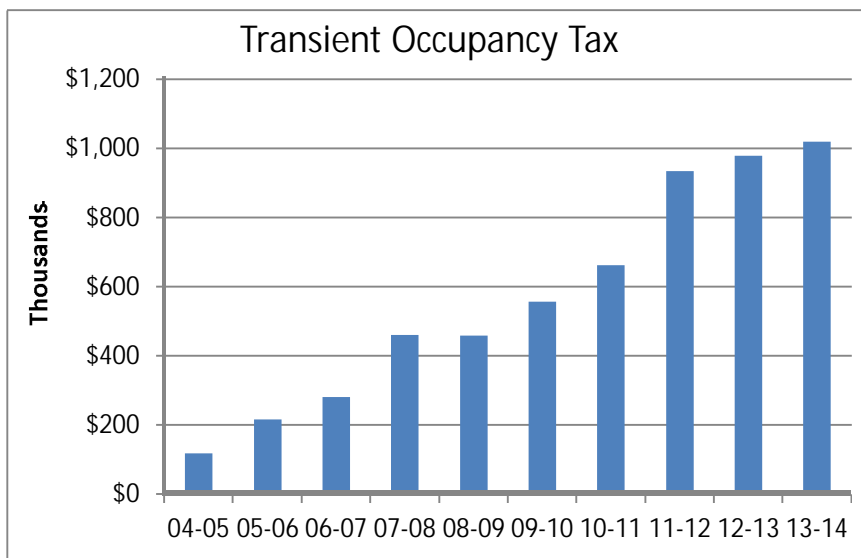
funding storm water related projects. The tax is scheduled to sunset in 2018. Measure A taxes are accounted for in a special revenue fund.

The sales tax rate in the City of American Canyon is 8.00%. A \$1,000 taxable sale would result in a tax of \$80.00 and the City would receive \$10.00 as its share of the tax. The sales tax budget projection for fiscal year 2013-14 is \$2.35 million, which is a 5% increase from last fiscal year's estimated actual of \$2.25 million. Sales tax revenues peaked in fiscal years



2007-08 and 2008-09 at \$2.1 million and were down about 10% in fiscal year 2009-10. They rebounded in 2010-11 with a 2% increase. Sales tax revenues continued their recovery in 2011-12 with a 3% increase and significantly increased by 11% in FY 2012-13 due to improving economy.

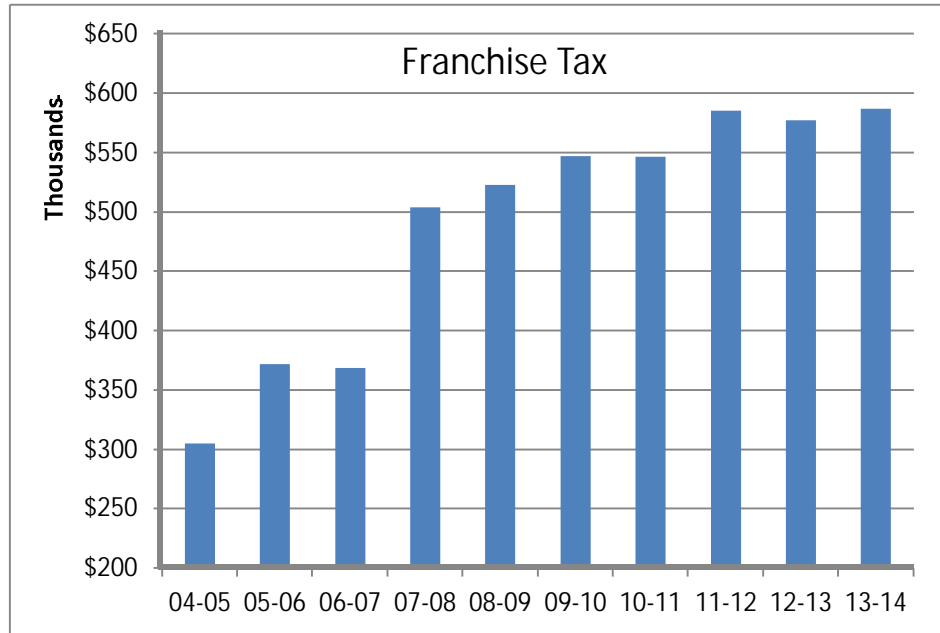
Transient Occupancy Tax has been a relatively small share of the City's general fund revenue budget. However, as illustrated by the chart below, dramatic



improvements have been made. In 2012-13, revenues increased 5%, from \$935 thousand to \$980 thousand. Aside from the 2% increase in the TOT rate that was effective in January 2011 another contributing factor is the marketing efforts of the County-wide Tourism Bureau Improvement District (TBID).

Franchise Taxes

are collected by the City in accordance with franchise agreements for electricity, natural gas, cable television and solid waste. These payments are considered a “rent” or “toll” for the use of the streets and City rights of way. Revenue decreased by -



2.3% in FY 2012-13, from \$585 thousand in FY 2011-12 to \$572 thousand in FY 2012-13. In FY 2013-14 Franchise Taxes is budgeted at \$587, a 2.6% increase from last fiscal year.

Interfund Transfers at \$2.6 million or 15% of budgeted General Fund Revenues represent a major portion of the fund’s resources. These transfers consist of two components; support services transfers from the water and wastewater enterprise funds and Transfers for reimbursement of qualifying expenses.

Support service expenses are incurred for various administrative and service activities charged to the general fund and allocated to other funds using an appropriate basis of allocation based on the service provided. Other transfers include reimbursements for storm water expenses, street maintenance and capital projects administration.

Interfund transfers are more fully described in the Cost Allocations and Interfund Transfers budget narrative.

General Fund Expenditures and Transfers

	Actual FY 2011-12	Estimated Actual FY 2012-13	Adopted FY 2013-14
General government			
City Council	\$ 143,079	\$ 130,950	113,900
City Manager	332,196	306,500	349,300
City Clerk	281,884	245,100	288,150
City Attorney	290,155	245,600	185,600
Finance / Accounting	656,943	641,500	721,400
Human Resources	239,962	257,400	344,500
Information Technology	378,161	421,900	401,400
Utility Billing	455,541	430,600	458,600
Risk Management	242,261	257,100	264,600
Non Departmental	627,506	660,100	799,700
Police services	5,342,689	5,541,730	5,685,573
Planning			
Planning	338,615	330,600	601,000
Housing Services	99,216	40,900	41,500
Building & Safety	419,453	383,600	394,800
City Engineer	309,517	158,500	195,000
Developer Projects		70,100	525,000
Economic development	168,947	154,700	153,300
Recreation			
Recreation	469,789	575,500	666,100
Sports	34,955	45,700	56,400
Aquatics	394,129	499,700	472,200
Senior Multi Purpose Center	26,255	36,700	51,000
Park Maintenance	672,281	607,100	865,500
Public works			
Capital Projects Admin	240,855	271,600	304,400
Public Works Admin	460,333	432,200	469,400
Fleet Maintenance	320,773	310,900	368,800
Streets and Roads	834,749	676,150	943,000
Building Maintenance	264,257	261,900	285,550
Storm Drain	211,635	214,900	344,400
Debt Service	610,600	956,957	752,050
Total General Fund Expenses	\$ 14,866,736	\$ 15,166,187	17,102,123

Special Revenue Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Storm Drainage - Measure A, Fund Revenues			
Sales & Use Tax	\$ 668,733	1,249,354	\$ 1,148,900
Total Revenues	<u>668,733</u>	<u>1,249,354</u>	<u>1,148,900</u>
Expenditures / Interfund Transfers			
Contracted Services / OPEB	-	4,700	5,100
Major Equipment			125,000
Interfund Transfers			
General Fund	364,590	281,800	439,000
Wastewater Fund Storm Water Qualit	13,249	100,000	142,500
Wastewater Fund Debt Service	300,000	300,000	300,000
Capital Improvement Program Fund	11,202	583,162	137,800
Total Expenditures / Transfers	<u>689,041</u>	<u>1,269,662</u>	<u>1,149,400</u>
Change in Fund Balance	(20,308)	(20,308)	(500)
Est Beginning Fund Balance	-	(20,308)	(40,616)
Estimated Ending Fund Balance	<u>\$ (20,308)</u>	<u>(40,616)</u>	<u>\$ (41,116)</u>

Measure A / Storm Drain Fund accounts for the proceeds and qualifying storm drain related expenditures of a special half cent sales tax approved by the voters in 1998. The special tax sunsets in 2018.

Gas Tax Fund

Revenues			
Traffic Congestion Relief			
Gas Tax	540,204	444,100	440,300
Interest	4,249	5,100	4,800
Transfers In	-	-	-
Total Revenues	<u>544,453</u>	<u>449,200</u>	<u>445,100</u>
Interfund Transfers			
General Fund Streets Division	282,372	214,000	578,663
Capital Improvement Program Fund	317,557	302,400	-
Transfer to Other Funds	92,255		
Total Transfers	<u>692,184</u>	<u>516,400</u>	<u>578,663</u>
Change in Fund Balance	(147,732)	(67,200)	(133,563)
Est Beginning Fund Balance	1,016,253	868,521	801,321
Estimated Ending Fund Balance	<u>\$ 868,521</u>	<u>801,321</u>	<u>\$ 667,758</u>

Gas tax fund accounts for proceeds and expenditures of gas tax revenue received under the California Streets and Highways Code

Special Revenue Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Abandoned Vehicle Abatement Fund			
Revenues			
Abandoned Vehicle Enforcement	\$ 14,836	13,500	\$ 15,000
Interest	337	200	200
Total Revenues	15,173	13,700	15,200
Expenditures / Transfers			
Supplies			
Interfund Transfer General Fund	1,697	2,500	5,000
Total Expenditures / Transfers	1,697	2,500	5,000
Change in Fund Balance	13,475	11,200	10,200
Est Beginning Fund Balance	54,900	68,375	79,575
Estimated Ending Fund Balance	\$ 68,375	79,575	\$ 89,775

Abandoned Vehicle Abatement Fund accounts for the grant funds used to abate abandoned vehicles

Community Development Block Grant Loan Repayment Fund

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Revenues			
Interest and Rents	\$ 178	100	\$ 100
Other	3,555	3,100	3,100
Transfer in From General Fund			
Total Revenues	3,732	3,200	3,200
Expenditures			
Professional Services		5,000	35,000
Program Expenses	1,804	35,000	5,000
Total Expenditures	1,804	40,000	40,000
Change in Fund Balance	1,928	(36,800)	(36,800)
Est Beginning Fund Balance	73,271	75,199	38,399
Estimated Ending Fund Balance	\$ 75,199	38,399	\$ 1,599

Community Development Block Grant (CDBG) Loan Repayment Fund accounts for housing rehabilitation loans made to qualified applicants with Federal CDBG monies

Special Revenue Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Citizens Options for Public Safety (COPS) Fund			
Revenues			
Intergovernmental Revenue	\$ 114,703	100,452	\$ -
Interest	114	-	-
Total Revenues	114,817	100,452	-
Expenditures / Transfers			
Personnel Expense			
Transfers to General Fund - Police	100,721	100,452	-
Total Expenditures / Transfers	100,721	100,452	-
Change in Fund Balance			
Est Beginning Fund Balance	-	-	-
Estimated Ending Fund Balance	\$ -	-	\$ -

State Supplemental Law Enforcement Fund accounts for revenue granted from the State General Fund for Citizen Option for Public Safety program to provide supplemental public safety services for front line law enforcement including anti-gang, community prevention and juvenile programs

Newell Park Open Space Preserve Fund

Revenues			
Interest and Rents	\$ 9,728	9,900	\$ 9,900
Other	237	200	-
Total Revenues	9,965	10,100	9,900
Expenditures			
Program Expenses	-	4,000	4,000
Total Expenditures	-	4,000	4,000
Change in Fund Balance			
Est Beginning Fund Balance	9,965	6,100	5,900
Estimated Ending Fund Balance	36,212	46,177	52,277
Estimated Ending Fund Balance	\$ 46,177	52,277	\$ 58,177

Newell Open Space Fund accounts for the costs to maintain open space at the Newell Open Space.

Revenues earned from this fund are from Pasture Rents from Holly Oak Ranch and Jameson Canyon Ranch.

Special Revenue Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
La Vigne Open Space Maintenance Fund			
Revenues			
Interest	\$ 816	900	\$ 900
Total Revenues	<u>816</u>	<u>900</u>	<u>900</u>
Expenditures / Transfers			
General Repairs & Maintenance	-	-	2,500
Total Expenditures / Transfers	<u>-</u>	<u>-</u>	<u>2,500</u>
Change in Fund Balance	816	900	(1,600)
Est Beginning Fund Balance	<u>177,320</u>	<u>178,136</u>	<u>179,036</u>
Estimated Ending Fund Balance	<u>\$ 178,136</u>	<u>179,036</u>	<u>\$ 177,436</u>

La Vigne Open Space Fund accounts for the costs to maintain open space at the La Vigne Open Space.

Shea Homes paid \$162K as part of the terms and conditions of the Open Space Easement. Interest is being earned every year.

Lighting & Landscaping Assessment District - All Zones

Revenues			
Zone 1	\$ 119,022	119,000	\$ 130,480
Zone 2	222,777	222,800	226,513
Zone 3	<u>98,622</u>	<u>98,600</u>	<u>96,838</u>
Total Revenues	<u>440,421</u>	<u>440,400</u>	<u>453,831</u>
Expenditures / Transfers			
Zone 1	148,732	148,730	\$ 193,325
Zone 2	228,731	228,700	239,295
Zone 3	<u>54,798</u>	<u>54,800</u>	<u>170,860</u>
Total Expenditures	<u>432,261</u>	<u>432,230</u>	<u>603,480</u>
Change in Fund Balance	8,160	8,170	(149,649)
Est Beginning Fund Balance	<u>1,570,777</u>	<u>1,578,937</u>	<u>1,587,107</u>
Estimated Ending Fund Balance	<u>\$ 1,578,937</u>	<u>1,587,107</u>	<u>\$ 1,437,458</u>

Lighting & Landscaping District fund accounts for the maintenance expenses of all 3 zones which are paid for through property tax assessments placed on owners annual tax bill

Special Revenue Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Safe Route to Schools			
Revenues			
Other Federal Grants	\$ -		
Total Revenues	-	-	-
Expenditures / Interfund Transfers			
Transfer Out to GG CIP Fund	39,400		
Theresa Avenue SR2S		409,090	
Total Expenditures / Transfers	-	409,090	-

This fund accounts for federal funds received to enable and encourage children to walk and bicycle to school, to make it safer, and to reduce traffic and air pollution in the vicinity of schools.

Association of Bay Area Governments

Revenues			
Other State Grants		10,290	\$ -
Total Revenues	-	10,290	-
Interfund Transfers			
Transfer Out of GG CIP Fund			
Trash Capture Project PW12-0400		10,290	-
Total Transfers	-	10,290	-

This project is funded by American Reinvestment and Recovery Act and administered by the Association of Bay Area Governemtns for the Bay Area-wide Trash Capture Demonstration Project to retrofit and /or improve storm drainage infrastructure to address trash pollution in the San Francisco Bay area and local creeks.

Proposition 1B

Revenues			
Other State Grants			\$ 99,644
Total Revenues	-	-	99,644
Interfund Transfers			
Transfer Out of GG CIP Fund			
Annual Pavement Mgmt Sys Project TR12-0100			99,644
Total Transfers	-	-	99,644

In 2006, California voters approved Prop 1B which established \$2 billion in potential funding for local streets and roads. These funds are distributed by formula to cities and counties throughout the state.

Special Revenue Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Regional Surface Transportation Program			
Revenues			
Other Federal Grants			\$ 238,900
Total Revenues	-	-	238,900
Interfund Transfers			
Transfer Out of GG CIP Fund			
Napa Junction Elementary School Area			238,900
Pedestrian Improvements TR12-0300			
Total Transfers	-	-	238,900

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

Surface Transportation Program

Revenues			
Other Federal Grants		3,600	\$ 196,400
Total Revenues	-	3,600	196,400
Interfund Transfers			
Transfer Out of GG CIP Fund			
Theresa Ave SR2S, Phase 3, TR13-0100		3,600	196,400
Total Transfers	-	3,600	196,400

This fund accounts for projects on Federal-aid highway, including National Highway System, bridge projects on any public road, transit capital projects, and bus terminals and facilities. This fund is subject to the overall Federal Aid obligation limitation.

Transportation Development Act

Revenues			
Other Federal Grants		190,000	\$ -
Total Revenues	-	190,000	-
Interfund Transfers			
Transfer Out of GG CIP Fund			
Broadway Improvement (South) TR07-0600		190,000	-
Total Transfers	-	190,000	-

This fund accounts for the development and support of public transportation needs. TDA funds are allocated by the California Department of Transportation based on population, taxable sales and transit performance.

Special Revenue Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
American Canyon Road East Assessment District			
Capital Project Expenditures			
West AmCan Road - James to SR29 TR09-0100		100,000	
AmCan Rd East Pavement Reconstruction TR07-0400		1,100	13,100
Total Transfers	<u>-</u>	<u>101,100</u>	<u>13,100</u>
Change in Fund Balance	-	(101,100)	(13,100)
Est Beginning Fund Balance		2,536,500	2,435,400
Estimated Ending Fund Balance	<u>\$ -</u>	<u>2,435,400</u>	<u>\$ 2,422,300</u>

This budget presented for informational purposes only and is not part of the City's budget. The American Canyon Assessment District issued bonds to finance major street and road realignments and improvements of the American Canyon Road East. These bonds are secured by special assessments levied against properties within the District. The City has a fiduciary responsibility only to account for District Activities.

Capital Projects Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Parks Impact Fee Fund			
Revenues			
Park Development Fee	\$ 18,432	9,500	\$ 7,000
Interest Earnings	3,118	3,800	3,800
Total Revenues	<u>21,550</u>	<u>13,300</u>	<u>10,800</u>
Operating Expenditures:			
Transfers - Debt Service	315,000	313,900	-
Transfers - Cap Projs Fund - Gen Govt	3263.06	164,102	141,450
Total Expenditures	<u>318,263</u>	<u>478,002</u>	<u>141,450</u>
Change In Fund Balance	\$ (296,713)	(464,702)	\$ (130,650)
Estimated Beginning Fund Balance	<u>495,287</u>	<u>198,574</u>	<u>(266,128)</u>
Estimated Ending Fund Balance	<u>198,574</u>	<u>(266,128)</u>	<u>(396,778)</u>

Traffic Impact Fee Fund

Revenues:			
Traffic Impact Fee	\$ 31,974	-	\$ 10,000
Interest Earnings	10,624	9,300	9,300
Total Revenues	<u>42,598</u>	<u>9,300</u>	<u>19,300</u>
Operating Expenditures:			
Other Professional Services	275,863	-	-
Transfers - Cap Projs Fund - Gen Govt	952	-	-
Total Expenditures	<u>276,815</u>	<u>-</u>	<u>-</u>
Change In Fund Balance	\$ (234,217)	9,300	\$ 19,300
Estimated Beginning Fund Balance	<u>2,594,243</u>	<u>2,360,026</u>	<u>2,369,326</u>
Estimated Ending Fund Balance	<u>2,360,026</u>	<u>2,369,326</u>	<u>2,388,626</u>

Capital Projects Funds

	FY 2011-12 Actual	FY 2012-13 Estim Actual	FY 2013-14 Adopted
Civic Impact Fee Fund			
Revenues:			
Civic Facilities Impact Fee	\$ 30,225	14,025	\$ 12,750
Interest Earnings	586	300	100
Total Revenues	<u>30,811</u>	<u>14,325</u>	<u>12,850</u>
Operating Expenditures:			
Interest Expense (Internal Loan - Senio	39,574	42,000	42,000
Loan Repayment - Principal	586	5,000	5,000
Total Expenditures	<u>39,574</u>	<u>47,000</u>	<u>47,000</u>
Change In Fund Balance	\$ (8,763)	(32,675)	\$ (34,150)
Estimated Beginning Fund Balance	<u>(1,306,134)</u>	<u>(1,314,897)</u>	<u>(1,347,572)</u>
Estimated Ending Fund Balance	<u>(1,314,897)</u>	<u>(1,347,572)</u>	<u>(1,381,722)</u>

Affordable Housing Fund

Revenues / Transfers			
Interest	\$ 3,782	2,143	\$ 2,000
Sale of Affordable Houses	586	5,000	5,000
Total Revenues	<u>3,782</u>	<u>2,143</u>	<u>2,000</u>
Expenditures			
Personnel Expenses	66,829	53,386	34,200
Purchase of Property	59,643	72,110	109,250
Professional Services	2,249	2,874	2,300
Special Department Expenses	2,249	2,874	2,300
Miscellaneous Services	2,249	2,874	2,300
Transfers to GF Support Svcs	3,780	3,780	3,780
Total Expenditures	<u>128,721</u>	<u>132,150</u>	<u>145,750</u>
Change in Fund Balance	\$ (124,939)	(130,007)	\$ (143,750)
Estimated Beginning Fund Balance	<u>1,412,869</u>	<u>1,287,930</u>	<u>1,157,923</u>
Estimated Ending Fund Balance	<u>1,287,930</u>	<u>1,157,923</u>	<u>1,014,173</u>

*Includes Unspendable Fund Balance due to purchase of property held for resale - \$552,760

Debt Service Funds

	FY 2011 - 12 Actual	FY 2012 - 13 Estim Actual	FY 2013 - 14 Adopted
2002 Lease Revenue / Gym & Aquatic Center			
Revenues / Transfers			
Interfund Transfers In	\$ 315,000	251,100	\$ 282,900
Interest	577	-	-
Total Revenues	<u>315,577</u>	<u>251,100</u>	<u>282,900</u>
Expenditures / Transfers			
Professional Services	6,110	-	-
Principal	195,000	205,000	225,000
Interest	116,720	43,000	57,900
Total Expenditures / Transfers	<u>317,830</u>	<u>248,000</u>	<u>282,900</u>
Change in Fund Balance	(2,253)	3,100	-
Estimated Beginning Fund Balance	<u>23,153</u>	<u>20,900</u>	<u>24,000</u>
Estimated Ending Fund Balance	<u>\$ 20,900</u>	<u>24,000</u>	<u>\$ 24,000</u>

Cabernet Village - City Hall Lease Fund

Revenues / Transfers			
Interest	\$ 1,335	700	\$ -
Transfers From General Fund	475,800	345,000	475,900
Total Revenues	<u>477,135</u>	<u>345,700</u>	<u>475,900</u>
Expenditures			
Principal	185,000	195,000	205,000
Interest	288,063	279,700	270,900
Total Expenditures	<u>473,063</u>	<u>474,700</u>	<u>475,900</u>
Change in Fund Balance	4,072	(129,000)	-
Estimated Beginning Fund Balance	<u>128,935</u>	<u>133,007</u>	<u>4,007</u>
Estimated Ending Fund Balance	<u>\$ 133,007</u>	<u>4,007</u>	<u>\$ 4,007</u>

Debt Service Funds

	FY 2011 - 12 Actual	FY 2012 - 13 Estim Actual	FY 2013 - 14 Adopted
Broadway Property Debt Service Fund			
Revenues / Transfers			
Interest	\$ 3	-	\$ -
Transfers From General Fund	<u>134,800</u>	<u>134,700</u>	<u>134,700</u>
Total Revenues	<u>134,803</u>	<u>134,700</u>	<u>134,700</u>
Expenditures			
Principal	97,547	102,000	106,700
Interest	<u>37,134</u>	<u>32,700</u>	<u>28,100</u>
Total Expenditures	<u>134,680</u>	<u>134,700</u>	<u>134,800</u>
Change in Fund Balance	123	-	(100)
Estimated Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Estimated Ending Fund Balance	<u>\$ 123</u>	<u>-</u>	<u>\$ (100)</u>

Enterprise Funds

	FY 2011 - 12 Actual	FY 2012 - 13 Estim Actual	FY 2013 - 14 Adopted
Water Enterprise Fund			
Revenues and Tranfers			
Water Service Charges	\$ 4,409,869	4,650,000	\$ 4,660,900
Water Penalties	56,003	54,100	184,300
Interest Earnings	34,658	16,100	16,500
Other Miscellaneous Revenues	242,745	184,600	190,100
Total Revenues	<u>4,743,275</u>	<u>4,904,800</u>	<u>5,051,800</u>
Expenses and Transfers			
Division			
Treatment Plant	2,328,670	2,829,650	3,090,800
Water Distribution	876,764	1,113,700	1,047,900
Non Departmental Transfers	318,200	331,900	346,500
Debt Service	196,768	302,100	192,000
Capital Projects			-
Total Expenses - Operating	<u>\$ 3,720,402</u>	<u>4,577,350</u>	<u>\$ 4,677,200</u>

Water Capacity Fee Fund

Revenues and Tranfers			
Water Capacity Fees	\$ 731,276	205,000	\$ 205,000
Developer Contribution in Lieu	276,000	-	-
Miscellaneous	906	453	-
Total Revenues	<u>1,008,182</u>	<u>205,453</u>	<u>205,000</u>
Expenses and Transfers			
Professional Services			
Debt Service	1,853,952	1,097,457	1,097,500
Interfund Transfer to Water CIP	7,853		
Total Expenditures / Transfers	<u>\$ 1,861,805</u>	<u>1,097,457</u>	<u>\$ 1,097,500</u>

Enterprise Funds

	FY 2011 - 12 Actual	FY 2012 - 13 Estim Actual	FY 2013 - 14 Adopted
Wastewater Enterprise Fund			
Revenues and Transfers			
Sewerage Service Charges	\$ 3,481,220	3,643,700	\$ 3,680,100
Interest	22,286	19,000	19,000
Late Penalties / Interest	54,624	55,000	55,400
Misc Revenues - Other	26,665	10,000	10,000
Lease Proceeds Vector Truck	-	-	125,000
Total Revenues	3,584,794	3,727,700	3,889,500
Interfund Transfers In			
Transfers In - Storm Wtr Qual- Meas A	82,497	100,000	142,500
Transfers In - Debt Service - Meas A	300,000	300,000	300,000
	382,497	400,000	442,500
Total Revenues and Transfers In	\$ 3,967,291	4,127,700	\$ 4,332,000
Expenses and Transfers			
Treatment Plant	3,440,794	2,792,120	3,021,800
Collections	409,686	168,400	460,900
Storm Water quality	82,097	97,300	142,000
Solid Waste Management	44,410	52,000	61,500
Non Departmental - Utility Billing	212,100	242,000	248,700
Debt Service	310,866	316,000	310,500
Total Expenses - Operating	\$ 4,499,953	3,667,820	\$ 4,245,400

Wastewater Capacity Fee Fund

Revenues and Transfers			
Capacity Fees	\$ 5,905	5,127	\$ 35,000
Interest	147,212		5,000
Total Revenues	153,117	5,127	40,000
Expenses and Transfers			
Professional Services			
Debt Service	496,533	506,500	506,500
Interfund Transfer to Wastewater CIP	61,045	-	-
Total Expenditures / Transfers	\$ 557,578	506,500	\$ 506,500

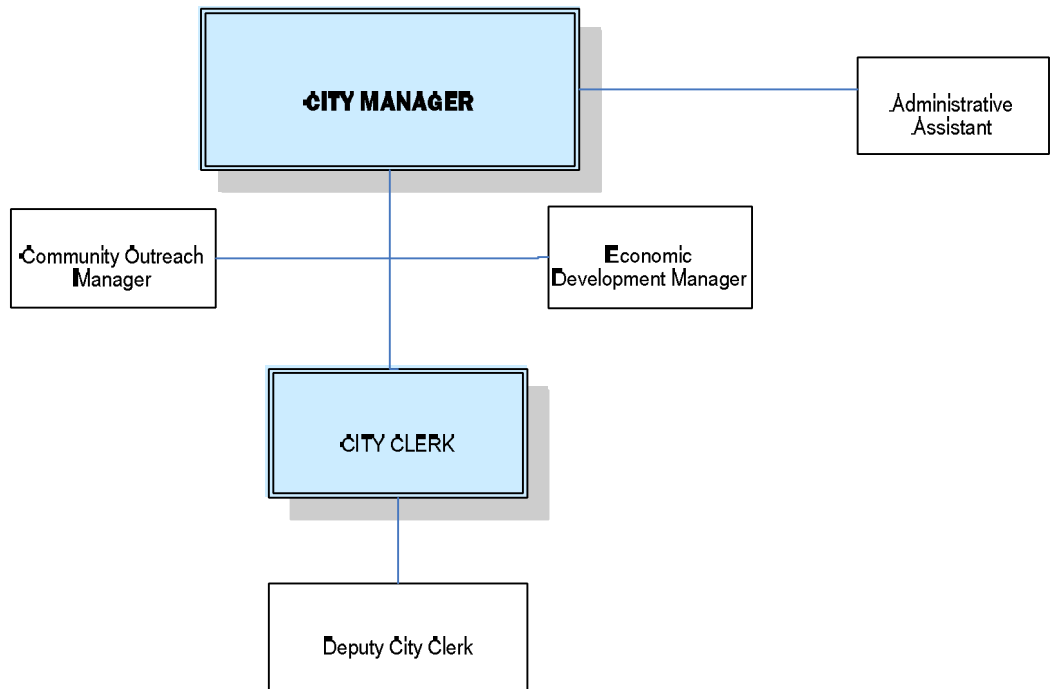
Department Summaries



December 2013

City of American Canyon

ADMINISTRATIVE REPORTING STRUCTURE



Administration

This Department's divisions provide a range of oversight and administrative services as described below.

City Council

The City's five elected officials are four City Council Members including the Vice Mayor, who are elected to four year overlapping terms, and the Mayor who is elected to a two year term. The City Council provides policy direction and sets goals and priorities and also serves as the Board of Directors for the Fire District.

City Manager

As the Chief Administrative Officer of the City, assists the City Council in developing and evaluating policies, implements Council's policies, oversees community and intergovernmental relations, and provides direction and leadership to City staff.

City Clerk

Is responsible for maintaining the City's official records, processing documents, preparing agendas, minutes of meetings, conducts municipal elections, and responds to requests for information.

City Attorney

Services are provided to the City via contract with the Law Offices of William Ross. He and his firm provide a range of legal services to the City and Fire Protection District. Primary responsibilities include providing legal advice to City and District officials and staff, drafting and reviewing contracts, and defending the City, its officers and employees in litigation, as necessary.

Administration Department General Fund Summary

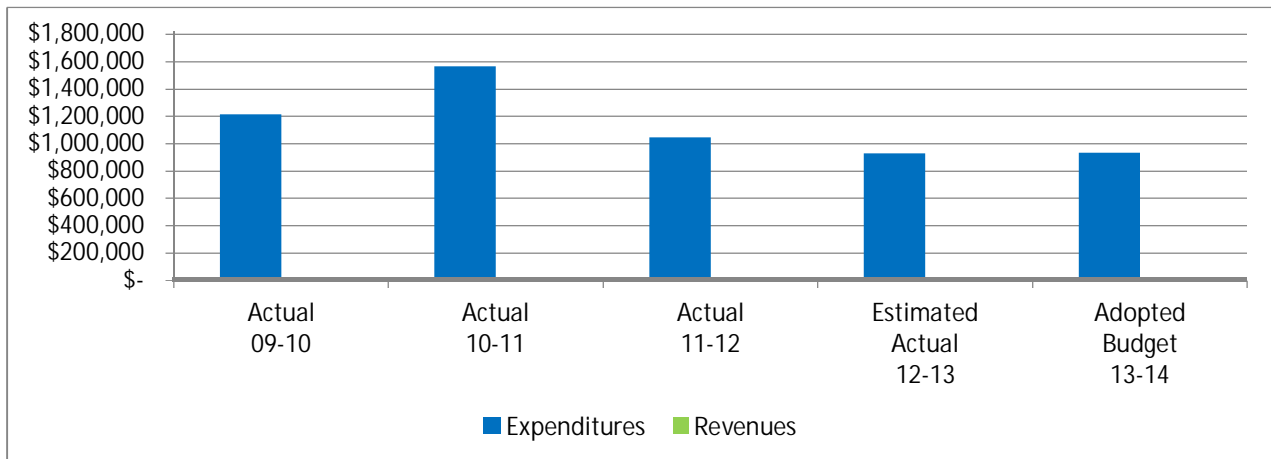
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 546,639	527,429	584,084	497,650	\$ 546,800
Supplies & Services	627,229	1,040,378	463,230	430,500	390,150
Transfers Out	39,900	-	-	-	-
Total for Department	\$ 1,213,768	1,567,807	1,047,314	928,150	\$ 936,950

Revenues / Funding Sources (See Division for details)

City Clerk	200	5,010	11,260	50	100
Department Funding Sources	\$ 200	5,010	11,260	50	\$ 16,520

Division Staffing

	Budget 12-13	Budget 13-14	Comments
Full Time Positions	12-13	13-14	
City Council	5.00	5.00	For fiscal year 2013-14 Human Resources was moved to the newly created Administrative Services Department.
City Manager	2.15	2.70	
City Clerk	1.40	1.40	
Human Resources	1.50	-	
Total Staff Full Time Equivalent	10.05	9.10	



City Council

The City Council sets the city's goals, reviews and approves major projects including infrastructure improvements and adopts the annual operating and capital improvement budget.

The City Council acts as the legislative body of city government, as well as its policy making body. The City of American Canyon is a general law city, governed primarily by the laws of the State of California and by its own ordinances and regulations.

The City Council is comprised of a directly elected mayor and four elected council members. Members of the City Council also serve as the Board of Directors for the American Canyon Fire Protection District.

Administration

City Council

Mission:

To Provide Policy Direction to City

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 49,870	67,792	85,852	59,550	\$ 44,200
Supplies & Services	45,089	99,251	57,227	71,400	69,700
Transfers Out	31,200				
Division Total	\$ 126,159	167,043	143,079	130,950	\$ 113,900

Revenues

Division Total

	-	-	-	-	-
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Division Staffing

Full Time Positions

City Council Members

Total Full Time Equivalent

Budget

12-13

Adopted

13-14

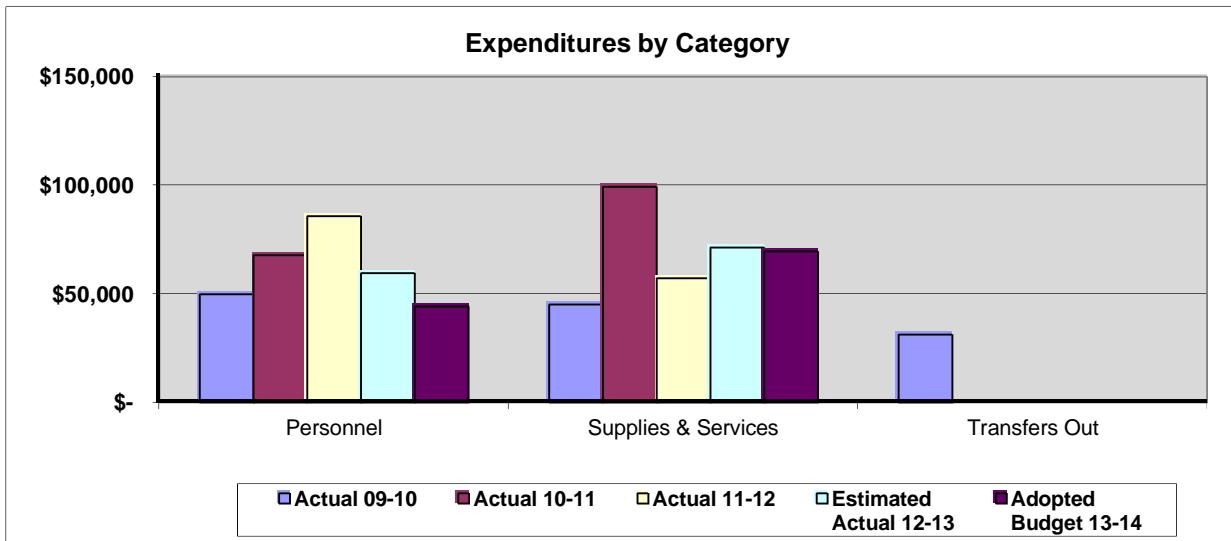
5.00

5.00

5.00

5.00

Comments



City Manager

The City Manager, as the Chief Administrative Officer of the City, is responsible for planning, organizing, and directing all municipal activities.

Accomplishments for Fiscal Year 2012-2013

- i Conducted comprehensive Community Engagement to help identify a renewed Community Vision for the next 5-10 years
- i Adopted a Civic Engagement Process for use in moving forward the Highway 29 Priority Development Area
- i Hired an Economic Development Specialist and began development of a Strategic Economic Development Plan
- i Completed plans to construct access to Newell Open Space
- i Facilitate increased involvement between American Canyon businesses, the Chamber of Commerce and the City [by conducting two Business Roundtable Forums, creating a Tourism Marketing Plan and training businesses about enhanced use of Internet Search Engine Maps and Social Media] **Dana**, I know this isn't quite accurate... also can't remember if the survey was before July???

Goals for Fiscal Year 2013-2014

- i Complete the Strategic Planning Process to establish a Mission, Values, Goals and Strategies for the organization
- i Complete the Economic Development Strategy
- i Begin an Employee Engagement and Development process
- i Expand Community Engagement and Community Building
- i Establish policies for expanded use of Social Media
- i Determine needs, operating plans and funding sources for expansion of Kimberly Park
- i Complete plans/begin Implementation to resolve capacity issues at the Waste Water Treatment Plant
- i Evaluate feasibility of solar/alternate energy/energy reduction at Waste Water Treatment Plant and Water Treatment Plant
- i Conduct a City-wide use fee study update
- i Continue plans and implementation of the Valley Vista Senior Living project

Administration

City Manager

Mission:

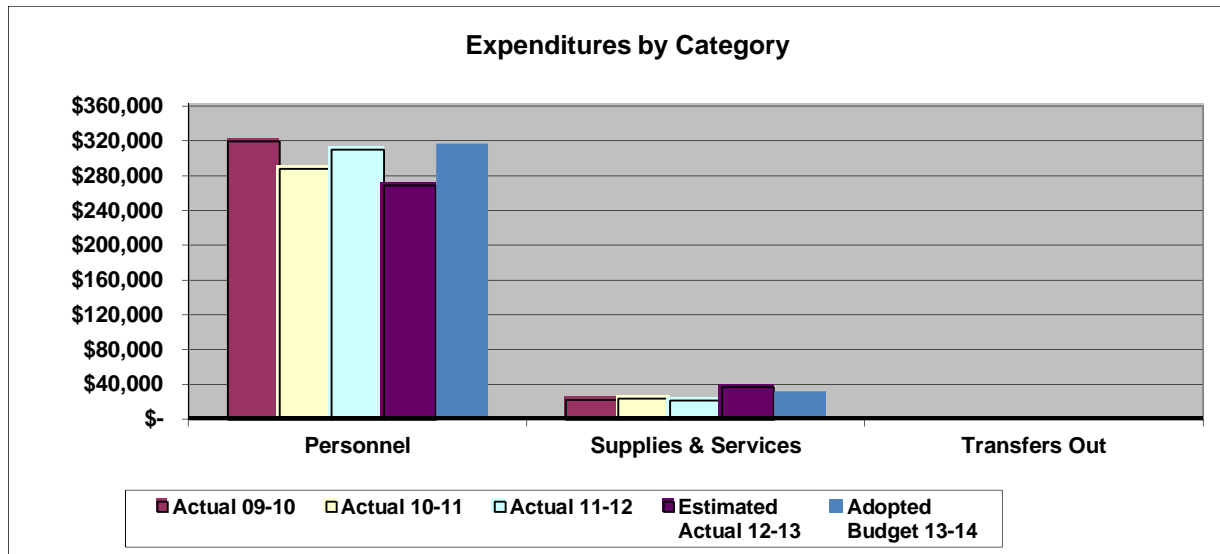
Under Direction of the City Council, runs the City

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 319,497	287,905	310,209	269,000	\$ 317,000
Supplies & Services	22,744	24,440	21,987	37,500	32,300
Transfers Out	-	-	-	-	-
Division Total	\$ 342,241	312,345	332,196	306,500	\$ 349,300

Revenues

Division Total	\$ -	-	-	-	\$ -
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Division Staffing	Budget 12-13	Adopted 13-14	Comments
Full Time Positions			
City Manager	0.35	0.50	
Management Analyst	1.00	-	
Management Analyst II	-	0.90	
City Clerk	0.50	0.50	
Deputy City Clerk	0.30	0.30	
Administrative Assistant	-	0.50	
Total Full Time Equivalent	2.15	2.70	



City Clerk

The City Clerk serves as the legislative historian, chief elections official, regulatory filing officer, document administrator, and scribe for the City Council. The Office of the City Clerk serves as the unbiased liaison between the community and its local government.

Accomplishments for Fiscal Year 2012-2013

- Established a Youth Engagement program with High School – Including Voter Registrations, Public Service Presentation, Senior Shadow Day
- Completed First Round of Revisions to Citywide Records Program
- Conduct a Comprehensive Code Analysis and Review (Legal Review) of the City of American Canyon Municipal Code

Goals for Fiscal Year 2013-2014

- To Fully implement as a Passport Acceptance Facility
- Organize a “Spring Clean Your Files” Day in conjunction with the Completion of the Citywide Records Program
- Review the Commission & Committees Processes; Install an Honorary Non-Voting Youth Commissioner and Senior Commissioner on each Commission and Produce a Commissioner Handbook
- Complete Phase II of the iPads for Commissioners and Creating an Entirely Paperless Agenda Process Citywide
- Continue Youth Engagement program with High School – Including Voter Registrations, Public Service Presentation, Senior Shadow Day, and a “Rock the Vote” style PSA.
- Conduct the 2014 General Election

Administration

City Clerk

Mission:

Assists the City Council, City Staff, and the General Public to access official City records and coordinate all activities related to elections.

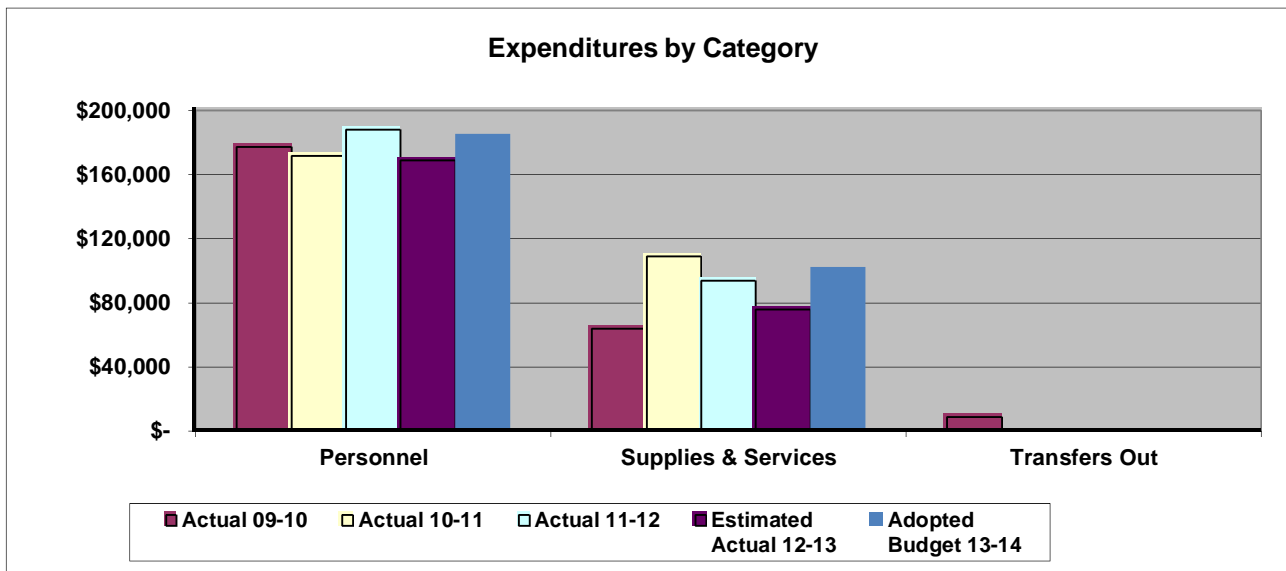
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 177,272	171,732	188,023	169,100	\$ 185,600
Supplies & Services	63,691	108,810	93,861	76,000	102,550
Transfers Out	8,700				
Division Total	\$ 249,663	280,542	281,884	245,100	\$ 288,150

Revenues

Division Total	\$ 200	5,010	11,260	50	\$ 100
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Division Staffing

	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
City Manager	0.20	0.20	
City Clerk	0.50	0.50	
Deputy City Clerk	0.70	0.70	
Total Full Time Equivalent	1.40	1.40	



City Attorney

The City Attorney represents the city during litigation, advises city officials in legal matters and prepares legal documents for the city.

The most important role of the city attorney is to be the City's legal representative which includes filing lawsuits on behalf of the city or defending the city against lawsuits. He may contract legal matters out to other lawyers. He is responsible for making sure the city's legal interests are protected.

The city attorney also acts as a legal adviser for city officials. This typically involves attending city meetings and fielding questions from city department heads concerning legal issues.

Administration

City Attorney

Mission:

To provide legal services to the City

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel					
Supplies & Services	\$ 495,705	807,877	290,155	245,600	\$ 185,600
Division Total	\$ 495,705	807,877	290,155	245,600	\$ 185,600
Revenues					
Division Total	\$ -	-	-	-	\$ -

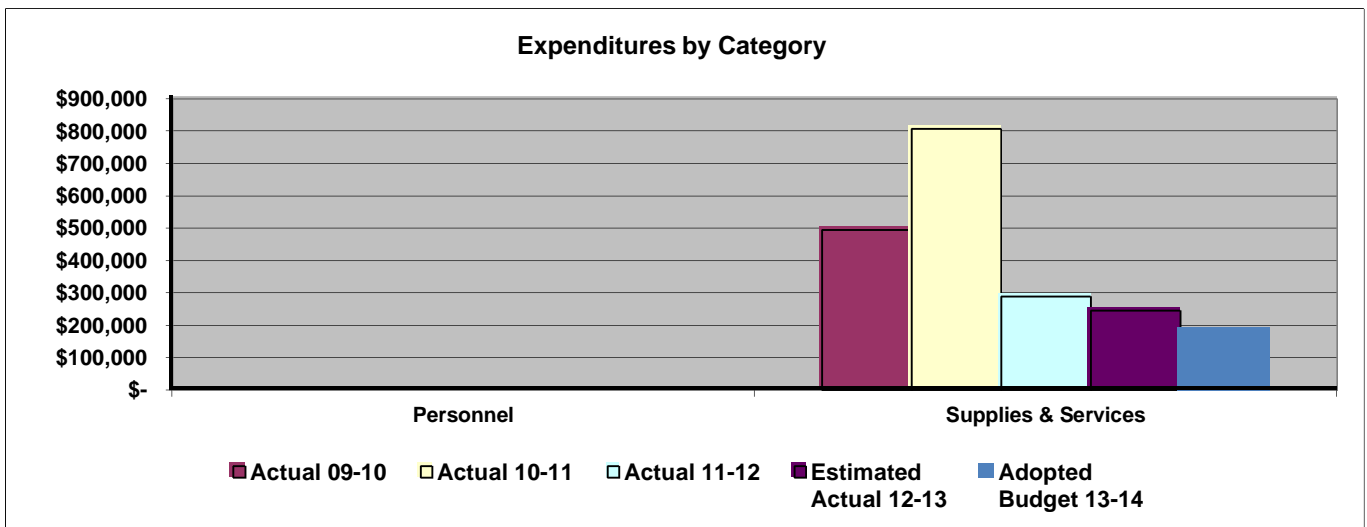
Division Staffing
Full Time Positions

Budget
12-13

Budget
13-14

Comments

City Attorney Services are contracted

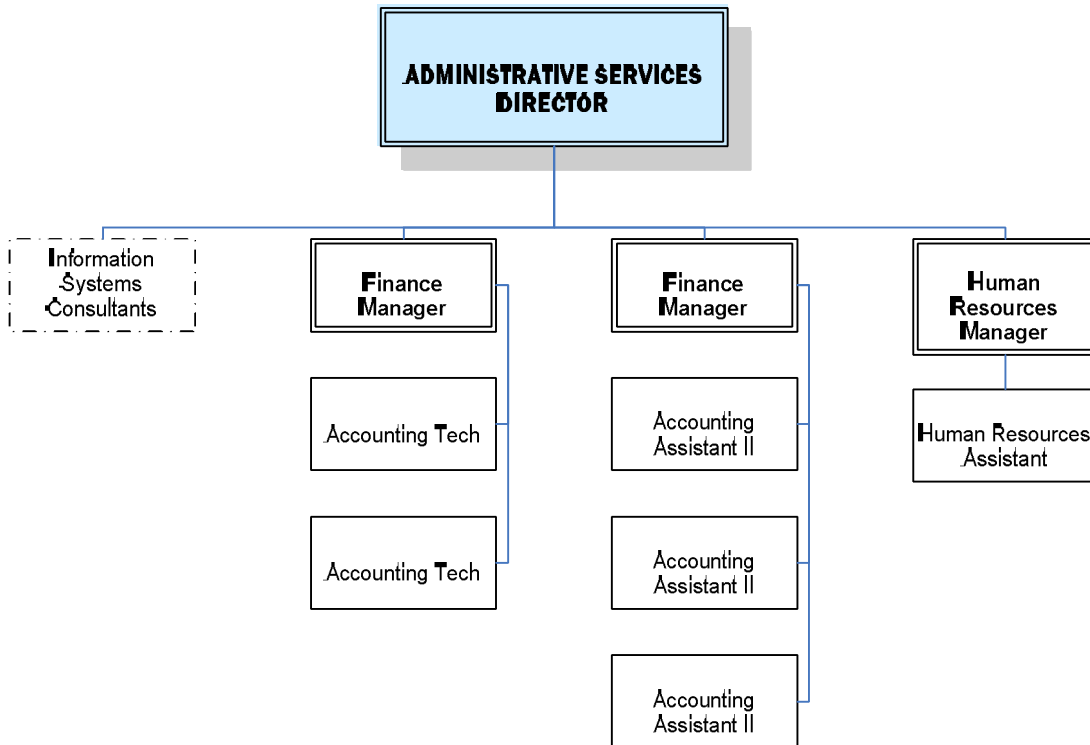




December 2013

City of American Canyon

ADMINISTRATIVE SERVICES REPORTING STRUCTURE



Administrative Services

Administrative Services Department provides services and information related to Human Resources, Risk Management, Finance, Information Technology and Utility Billing.

Human Resources

Provides support services to all departments including recruitment, new employee orientations, labor relations, employee benefit administration, coordinates staff training and development, and helps ensure compliance with a range of federal and state laws, civic service rules and various memorandums of understanding (MOU's).

Risk Management

This division oversees the liability and property insurance programs for the City, ensures that City contractors have sufficient insurance and is the resource person for all matters related to insurance.

Finance

Maintains financial records, invests City's money, oversees the annual audit and financial statement preparation, coordinates the budget process and prepares the budget document and maintains Business Licenses.

Information Technology

Maintain City's computer system including the financial management system, utility billing system, and building permit software. This service is contracted out.

Utility Billing

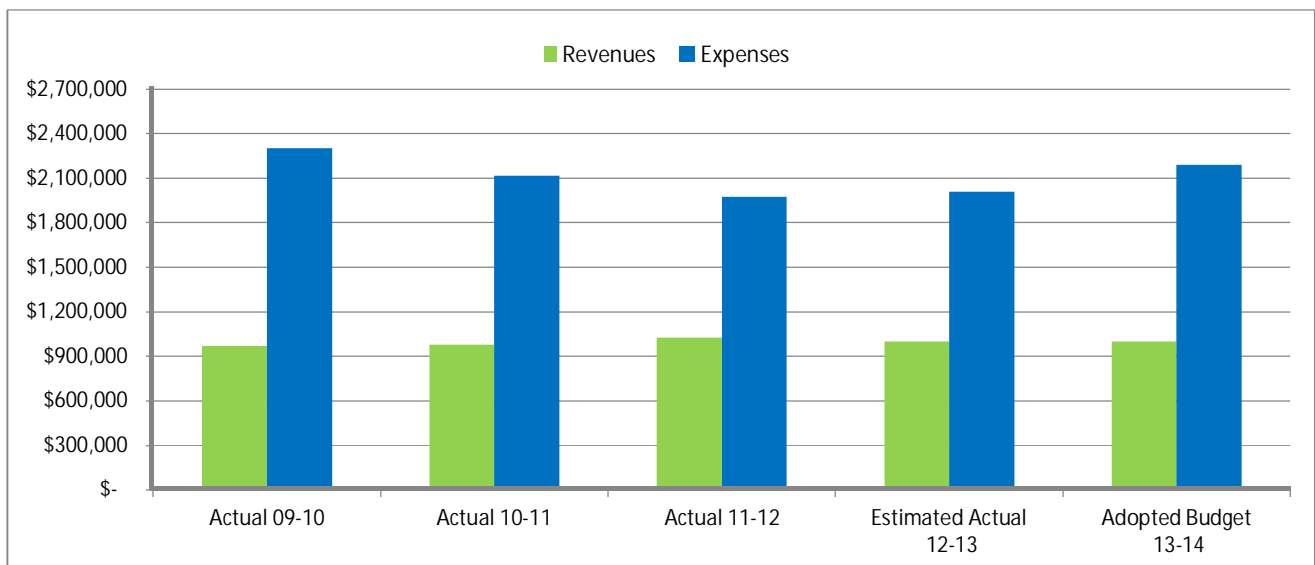
Prepare Monthly Utility Billing, receive customer payments, provides customer service at the public counter and over the phone.

Administrative Services Department Summary

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures by Category					
Personnel	\$ 1,167,883	1,033,040	1,002,041	923,100	\$ 1,062,100
Supplies & Services	1,132,767	1,085,628	970,827	1,085,400	1,128,400
Capital Outlay	-	-	-	-	-
Total for Department	\$ 2,300,650	2,118,668	1,972,868	2,008,500	\$ 2,190,500

Revenues / Funding Sources					
Finance	\$ 225,132	243,228	225,434	241,500	\$ 227,900
Information Technology	85,200	68,700	74,700	74,000	71,100
Utility Billing	462,182	455,414	530,300	541,800	530,100
Human Resources	131,000	124,475	81,700	79,300	107,300
Risk Management	67,032	86,225	113,420	64,600	63,300
Net Department Funding Sources	\$ 970,546	978,042	1,025,554	1,001,200	\$ 999,700

Division Staffing	Budget 12-13	Budget 13-14
Full Time Positions		
Finance	4.60	4.60
Information Technology	0.20	0.10
Utility Billing	3.20	3.10
Human Resources	1.50	2.20
Risk Management	-	-
Total Full Time Equivalent	9.50	10.00



Human Resources

Mission: The Human Resources Department is responsible for attracting, retaining, and developing a highly qualified and diverse City workforce and implementing organizational policies and procedures. In addition to overall Human Resources administration, Human Resources provides the following key services: recruiting, testing, classification and pay, safety, risk and workers' compensation oversight, retirement and benefits coordination with PERS, safety, training, salary administration, and labor/employee relations.

Accomplishments for Fiscal Year 2012-2013

- i Completed negotiations with labor groups and approved contracts for June 1, 2013-June 30, 2016.
- i Worked with the Fire Chief to organized and ensure that employees are working toward obtaining required ICS training to meet FEMA requirements.

Goals for Fiscal Year 2013-14

- i Hire a new Human Resources Manager
- i Start working with employees to establish a wellness program
- i Establish a new Section 125 Plan with flexible spending accounts

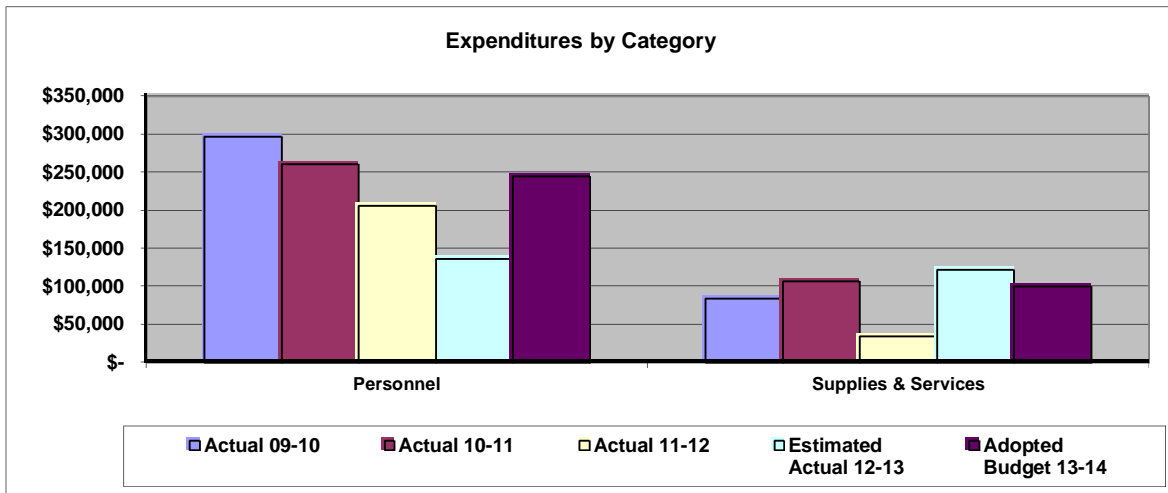
Administrative Services Human Resources

Mission: Attract, retain and develop a highly qualified workforce; coordinate retirement and benefits program; implement organization policies and procedures

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 296,975	260,445	205,708	135,900	\$ 244,800
Supplies & Services	84,359	107,082	34,254	121,500	99,700
Division Total	\$ 381,334	367,527	239,962	257,400	\$ 344,500

Revenues					
Division Total	\$ 131,000	124,475	81,700	79,300	\$ 107,300

Division Staffing	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Admin Services Director	-	0.20	Finance Director & HR Director positions merged to create Administrative Services Director position.
Human Resources Assistant	1.00	1.00	
Human Resources Director	0.50	-	
Management Analyst		1.00	New Position
Total Full Time Equivalent	1.50	2.20	



Risk Management

Mission: The Administrative Services Director is the City's Risk Management Officer. With the help of the Human Resources Manager she oversees the City's insurance program and safety issues including training and provides workers' compensation program oversight.

Accomplishments for Fiscal Year 2012-2013

- i Complete safe driving training for employees
- i Contracted with a new Workers' Compensation carrier
- i Raised awareness of safety issues

Goals for Fiscal Year 2013-14

- i Implement online safety training
- i Make improvements to front door of City Hall for ADA compliance
- i Training employees on new Global Harmonizing standards
- i Participate at ABAG Plan (liability insurance) board and committee meetings

Administrative Services

Risk Management

Mission:

Provides Risk Management Services for all City operations; coordinates employee safety training.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel					
Supplies & Services	\$ 267,454	242,482	242,261	257,100	\$ 264,600
Transfers Out					
Division Total	\$ 267,454	242,482	242,261	257,100	\$ 264,600
Revenues					
Division Total	\$ 67,032	86,225	113,420	64,600	\$ 63,300

Division Staffing

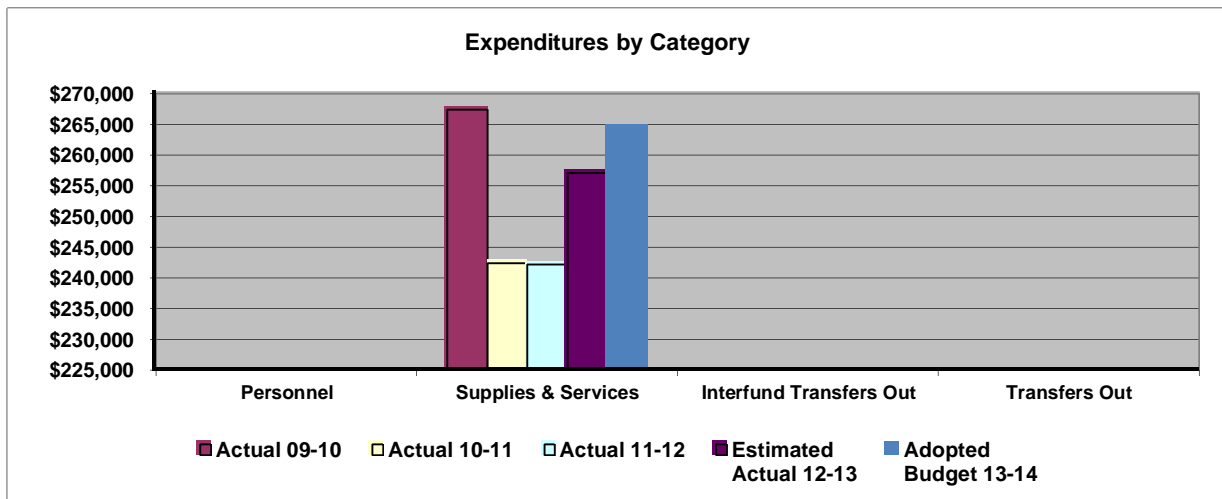
Full Time Positions

**Budget
12-13**

**Budget
13-14**

Comments

No staff are allocated to Risk Management.
The HR Director oversees activities as the City's



Finance

Mission: To provide financial services to both internal and external customers. Major functions include accounts payable, payroll, utility billing, business licenses, purchasing, budgeting, financial reporting, cash flow management and investment management.

Department Accomplishments for Fiscal Year 2012-2013

- Implemented the revised Chart of Accounts and provided Training to Users on the new Account Number Configurations
- Started the three year General Fund Stabilization Plan
- Refinanced the La Vigne Special Assessment District Revenue Bond

Goals and Projects for Fiscal Year 2013-2014

- Review Treasury practices to maximize yield while maintaining high levels of safety and liquidity
- Issue Request for Proposal to solicit bids for a User Fee Study
- Upgrade Springbrook Accounting System to next Version to take advantage of improved tools and efficiencies
- Consider improvements to the payroll process

Administrative Services Finance Division

Mission:

Maintains financial records, invests City's money, oversees the annual audit and financial statement preparation, coordinates the budget process and prepares budget document, maintains Business Licenses

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 527,635	461,403	475,394	468,800	\$ 508,600
Supplies & Services	279,615	236,946	181,549	172,700	212,800
Division Total	\$ 807,250	698,349	656,943	641,500	\$ 721,400

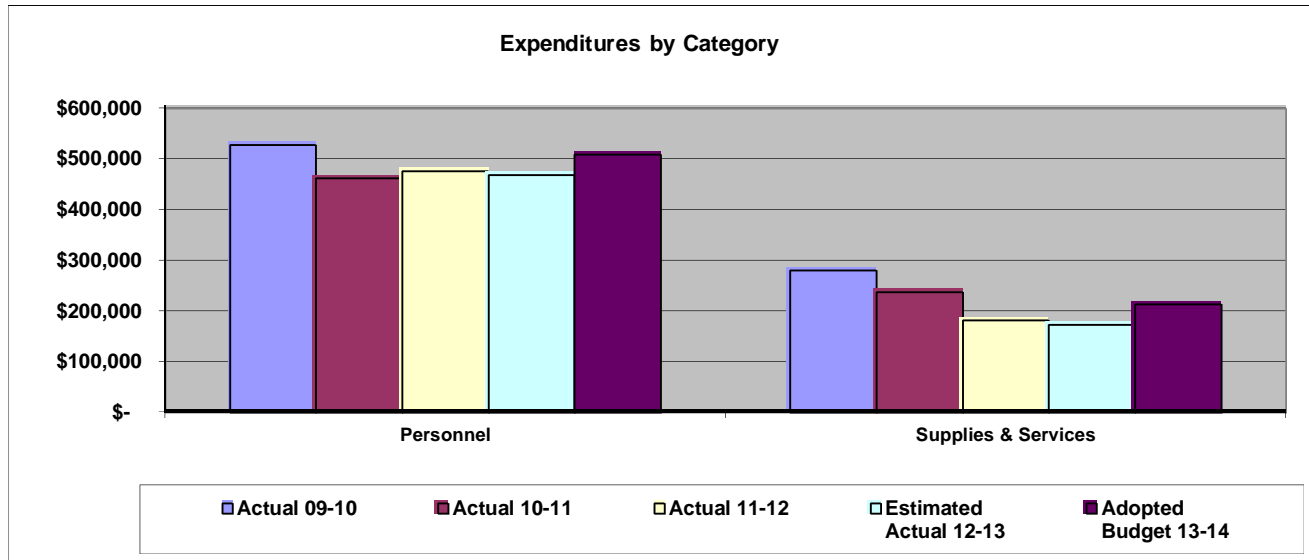
Revenues / Funding Sources

Returned Check Fee / Misc	\$ 4,758	4,128	3,334	3,500	\$ 3,600
Interfund Transfers in	220,374	239,100	222,100	238,000	224,300
Total Division Sources	\$ 225,132	243,228	225,434	241,500	\$ 227,900

Division Staffing

	Budget 12-13	Budget 13-14
Full Time Positions		
Accounting Assistant	0.70	0.70
Accounting Technician	2.00	2.00
Admin Services Director	-	0.60
Finance Director	0.60	-
Finance Manager	1.30	1.30
Total Full Time Equivalent	4.60	4.60

Finance Director & HR Director positions merged to create Administrative Services Director position.



Administrative Services

Information Technology

Mission:

Maintains City's computer system including the financial management system, utility billing system, and building permit software. This service is contracted out.

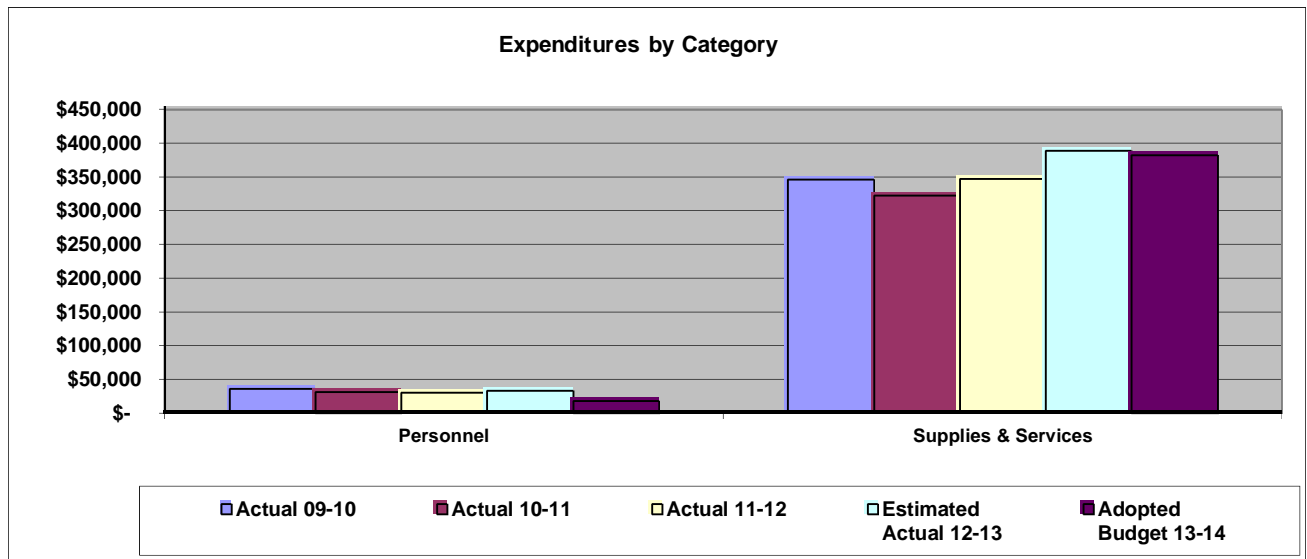
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 36,063	32,157	31,054	33,200	\$ 18,600
Supplies & Services	346,367	322,739	347,107	388,700	382,800
Division Total	\$ 382,430	354,896	378,161	421,900	\$ 401,400

Revenues / Funding Sources

Interfund Transfers in	\$ 85,200	68,700	74,700	74,000	\$ 71,100
Division Total	\$ 85,200	68,700	74,700	74,000	\$ 71,100

Division Staffing

	Budget 12-13	Budget 13-14	Comment
Full Time Positions			
Admin Services Director	-	0.10	Finance Director & HR Director positions merged to create Administrative Services Director position.
Finance Director	0.20	-	
Total Full Time Equivalent	0.20	0.10	Technical Services are provided by contract by Definitive Networks, Inc. which has one technician on-site at City Hall during normal business hours.



Administrative Services Utility Billing

Mission: To prepare Monthly Utility Billing, receive customer payments, provides customer service at the public counter and over the phone.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 307,210	279,035	289,885	285,200	\$ 290,100
Supplies & Services	154,972	176,379	165,656	145,400	168,500
Division Total	\$ 462,182	455,414	455,541	430,600	\$ 458,600

Revenues / Funding Sources *

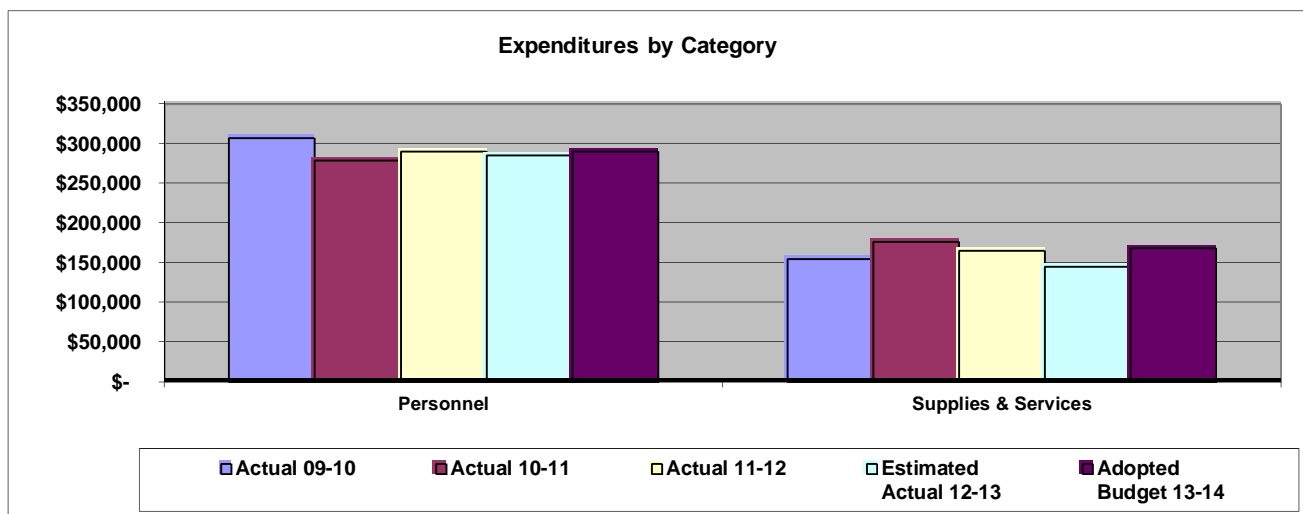
Division Revenues					
Interfund Transfers in	\$ 462,182	455,414	530,300	541,800	\$ 530,100
Division Total	\$ 462,182	455,414	530,300	541,800	\$ 530,100

* Transfers include reimbursement for Support Services provided by other General Fund Departments totaling \$79,900 in fiscal year 2013-14.

Division Staffing

	Budget 12-13	Budget 13-14
Full Time Positions	12-13	13-14
Accounting Assistant	2.30	2.30
Admin Services Director	-	0.10
Finance Director	0.20	-
Finance Manager	0.70	0.70
Total Full Time Equivalent	3.20	3.10

Finance Director & HR Director positions merged to create Administrative Services Director position.

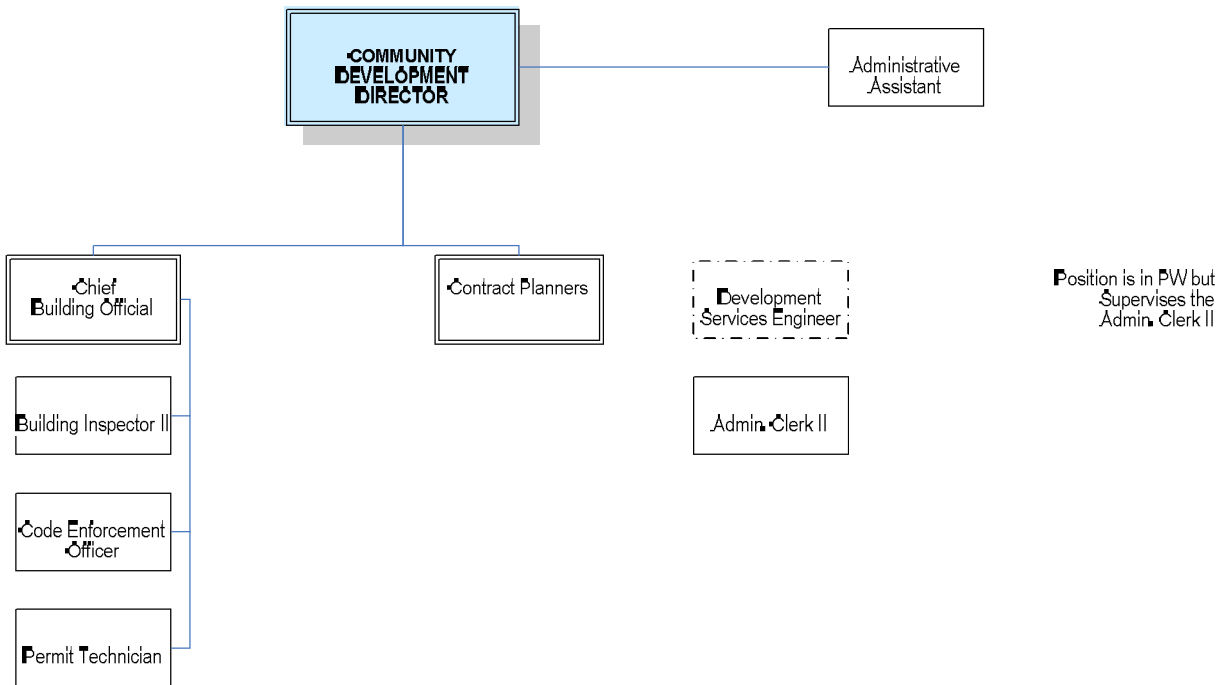




December 2013

City of American Canyon

COMMUNITY DEVELOPMENT REPORTING STRUCTURE



Community Development

The Department provides services and information related to building permits, community preservation, development projects, economic development, development engineering, and planning activities for the City of American Canyon.

Accomplishments for Fiscal Year 2012-13

- Completed an update to the Circulation Element and adopted a Complete Streets policy
- Prepared a Draft EIR for the Headwaters Phase 2 project
- Completed an Energy Efficiency Climate Action Plan
- Completed a General Plan Amendment that incorporated the NCTPA Bicycle Master Plan for American Canyon by reference into the Circulation Element
- Represented the City on the Countywide Affordable Housing Task Force
- Adopted an Ordinance regarding Beekeeping Regulations
- Joined the CaliforniaFirst Program (PACE) to provide funding for energy efficient improvements in commercial buildings

Goals for Fiscal Year 2013-14

- Adopt the 2013 California Building Code with local amendments
- Update traffic impact fees
- Approve the HERO Program to enable homeowners to finance energy saving improvements to the home through their property tax bill
- Work with the NCTPA study of the Caltrans Community Based Highway 29 Corridor study to arrive at a consensus solution for the highway within American Canyon
- Select a consultant to update to the Housing Element
- Select a consultant team to prepare a Specific Plan for the Highway 29 PDA
- Revise the zoning code to prohibit Pawn Shops, Check Cashing facilities and Cash for Gold businesses
- Obtain \$900,000 in Home and CDBG funds for a first time homebuyer program and owner occupied low income home improvement program

- Obtain a \$475,000 grant to prepare a Specific Plan for the Highway 29 Corridor Priority Development Area
- Conduct focus group Community Outreach for the Canyon Estates and Watson Ranch Projects
- Adopt local criteria to approve Cottage Food businesses in American Canyon
- In partnership with Satellite Affordable Housing Associates, obtain Planning Commission approval of the Valley View Affordable Senior Housing project

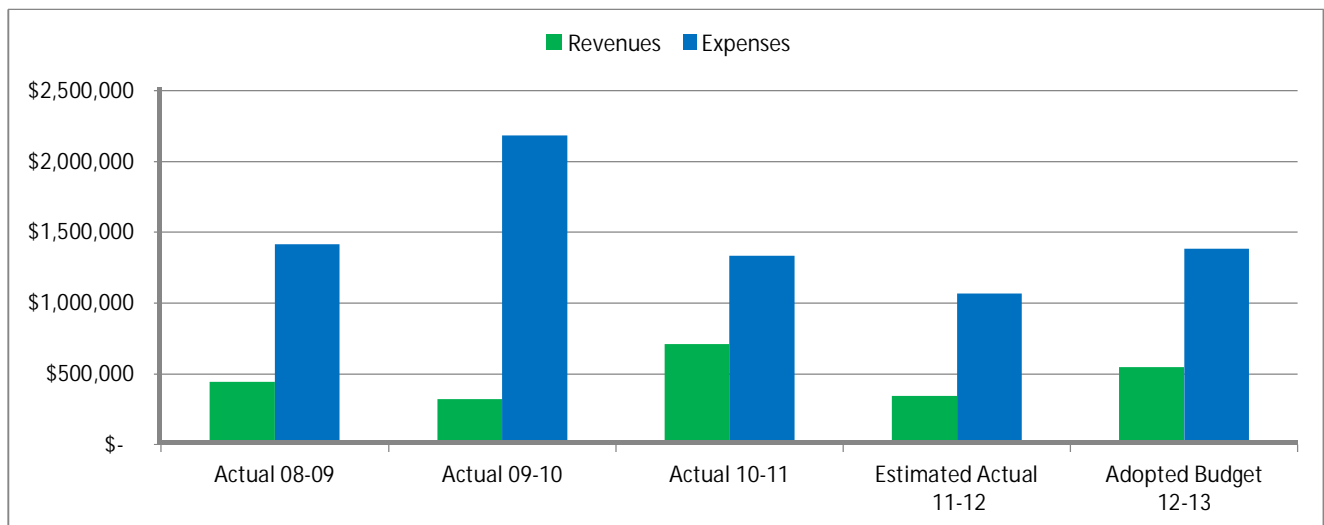
Community Development Department Summary

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures - By Category					
Personnel	\$ 1,162,531	813,538	751,625	716,200	\$ 821,800
Supplies & Services	206,901	626,275	584,123	352,100	563,800
Property Purchase	-	740,792	-	-	-
Transfers Out	47,200	4,200	-	-	-
Total for Department	\$ 1,416,632	2,184,805	1,335,748	1,068,300	\$ 1,385,600

Revenues / Funding Sources - See Divisions for Details

Planning	\$ 19,085	62,990	247,595	110,700	\$ 320,200
Economic Development	-	-	-	-	-
Housing Services	-	6,566	59,700	75,800	77,000
Building and Safety	296,737	197,182	229,669	151,800	137,900
City Engineer	130,045	54,227	174,700	5,900	14,700
Net Department Funding Source	\$ 445,867	320,965	711,664	344,200	\$ 549,800

	Budget 12-13	Budget 13-14
Department Staffing - FTE's		
Planning	1.60	1.60
Economic Development	0.45	0.79
Housing Services	0.10	0.10
Building and Safety	3.25	3.25
City Engineer	1.30	1.30
Total Full Time Equivalent	6.70	7.04



Community Development

Planning Division

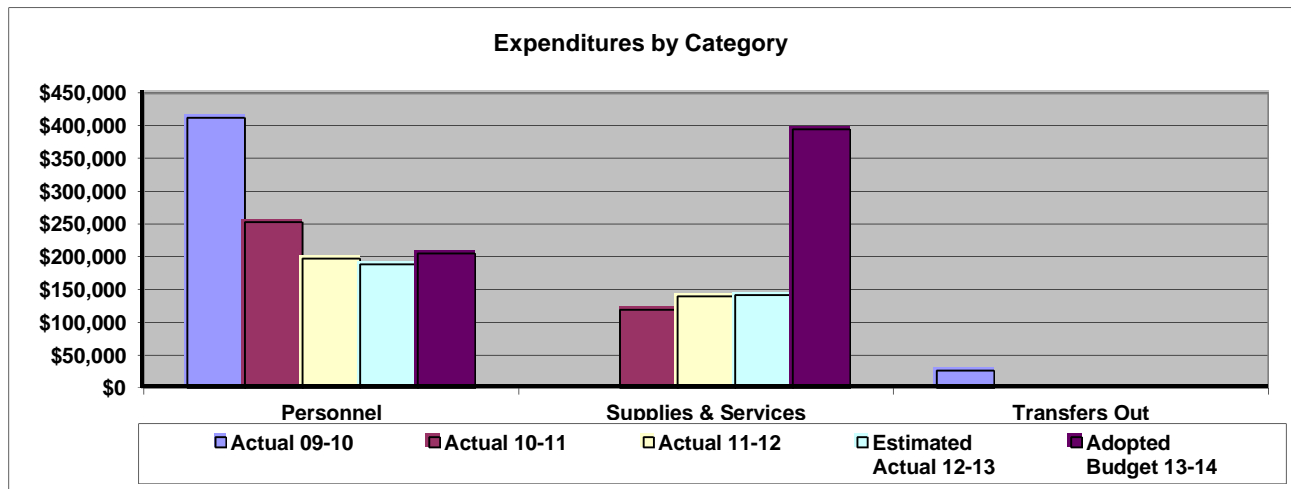
Mission: To provide a long range City planning vision and to process development permits in line with that vision and current planning requirements.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 412,414	253,640	198,104	188,800	\$ 205,700
Supplies & Services	-	119,767	140,511	141,800	395,300
Transfers Out	26,800	-	-		
Total Division	\$ 439,214	373,407	338,615	330,600	\$ 601,000

Revenues / Funding Sources

Plan Review			234,074	-	-
Use Permits	3,000	1,000	-		
Planning Permits		5,335	3,140	3,000	\$ 3,100
Home Occupation Permits	3,961	3,509	3,393	2,200	2,000
Gen Plan/Zoning Fees	3,835	5,465	6,027	5,000	5,100
Misc Revenues Other	8,289	47,681	961	100,500	310,000
Total Division Sources	\$ 19,085	62,990	247,595	110,700	\$ 320,200

Division Staffing	Budget 12-13	Budget 13-14
Full Time Positions		
Administrative Clerk	0.50	0.50
Administrative Assistant	0.55	0.55
Community Development Director	0.55	0.55
Total Full Time Equivalent	1.60	1.60



Community Development

Economic Development

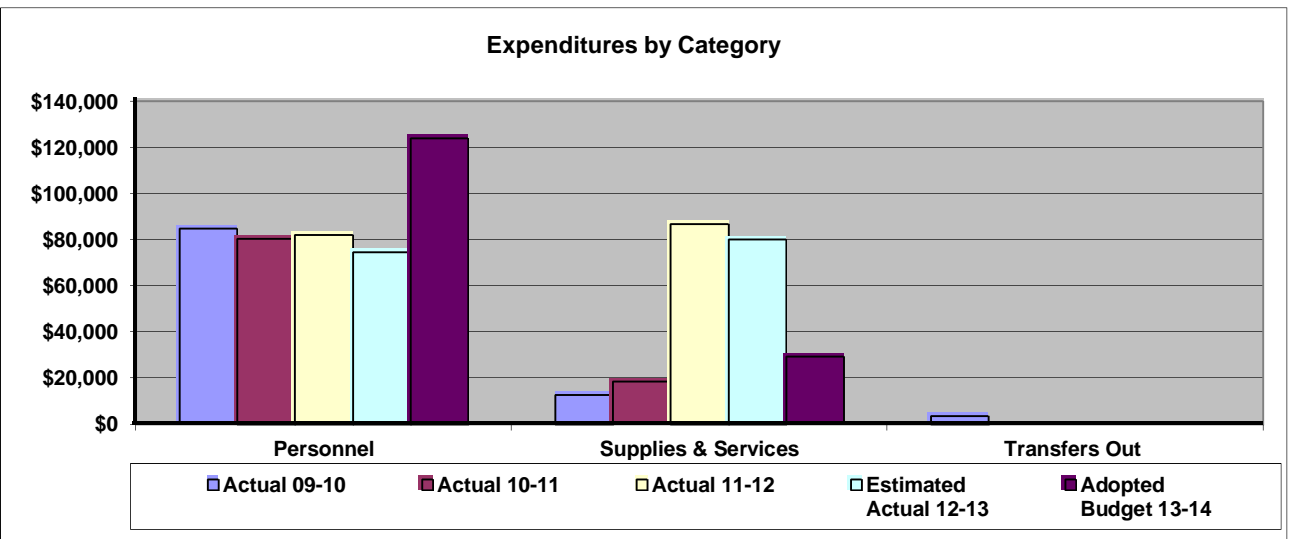
Mission: To provide economic development services to the citizens of the City and surrounding area thereby adding to the tax base of the City.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 84,962	80,576	82,133	74,600	\$ 123,900
Supplies & Services	12,817	18,539	86,814	80,100	29,400
Transfers Out	3,500	-	-		
Total Division	\$ 101,279	99,115	168,947	154,700	\$ 153,300

Revenues / Funding Sources

Interfund Transfers In	\$ -	-	-	-	\$ -
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Division Staffing	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Administrative Assistant	0.10	0.10	
City Manager	0.20	0.20	
Community Development Director	0.15	0.15	
Management Analyst	-	0.34	New Position in 13-14
Total Full Time Equivalent	0.45	0.79	



Community Development

Housing Services

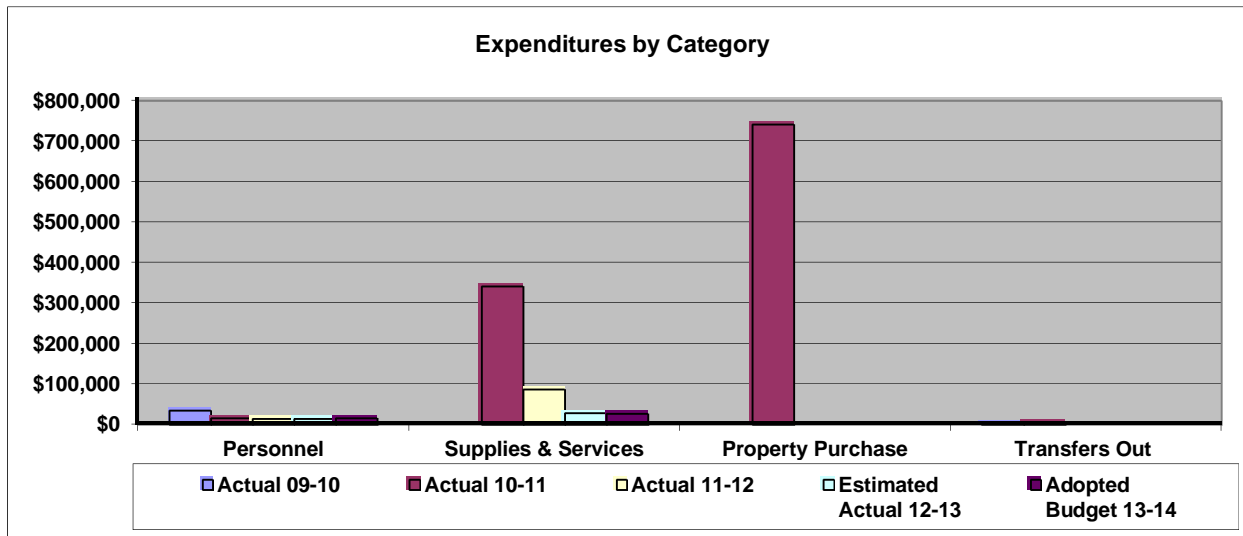
Mission: To provide a mix of housing types for all levels of income.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 33,286	15,224	12,983	13,900	\$ 14,800
Supplies & Services		340,560	86,233	27,000	26,700
Property Purchase		740,792			
Transfers Out	1,600	4,200			
Total Division	\$ 34,886	1,100,776	99,216	40,900	\$ 41,500

Revenues / Funding Sources

Lease Revenue	-	6,566	59,700	75,800	\$ 77,000
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Division Staffing	Budget 12-13	Budget 13-14	Comments
Full Time Positions	12-13	13-14	
Administrative Assistant	0.05	0.05	
Community Development Director	0.05	0.05	
Total Full Time Equivalent	0.10	0.10	



Community Development

Building and Safety

Mission:

To provide building permitting, inspection, and code enforcement services while protecting and ensuring the health, safety, and welfare of the City residents.

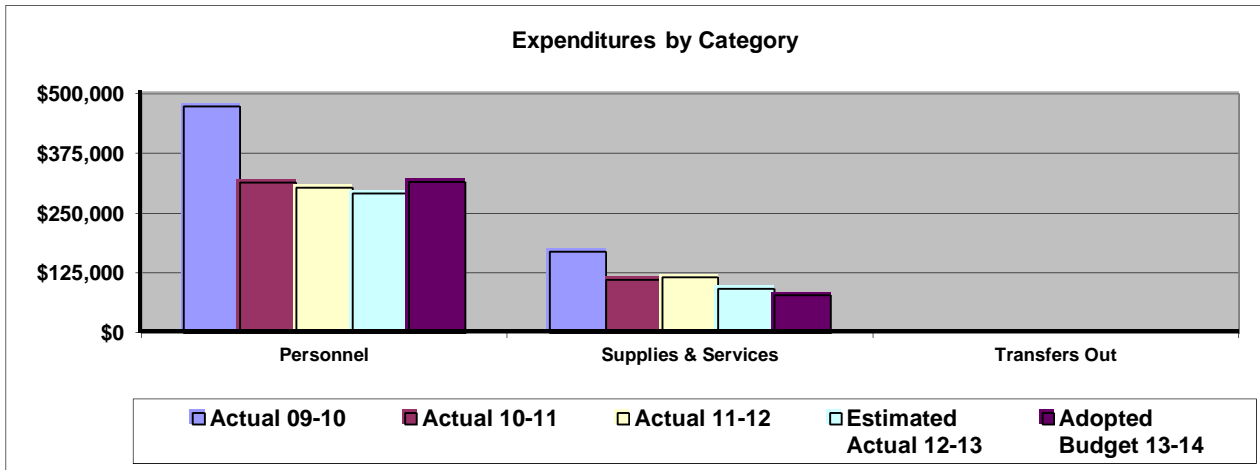
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 473,698	313,900	303,627	291,500	\$ 316,100
Supplies & Services	170,366	110,944	115,826	92,100	78,700
Transfers Out	-				
Division Total	\$ 644,064	424,844	419,453	383,600	\$ 394,800

Revenues / Funding Sources

Building Permits	\$ 260,175	167,096	174,018	120,000	\$ 102,000
Other Fees and Fines	-	3,900	10,300	1,000	5,100
Building Plan Check Fees	36,562	26,176	45,189	30,000	30,600
Other Revenues		10	162	800	200
Total Division Revenues	\$ 296,737	197,182	229,669	151,800	\$ 137,900

Division Staffing

	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Administrative Assistant	0.15	0.15	Chief Building Official duties are contracted out.
Administrative Clerk	0.50	0.50	Planner services are contracted out as needed.
Building Inspector	0.50	0.50	
Code Enforcement Officer	1.00	1.00	
Community Development Director	0.10	0.10	
Permit Technician	1.00	1.00	
Total Full Time Equivalent	3.25	3.25	



Community Development

City Engineer

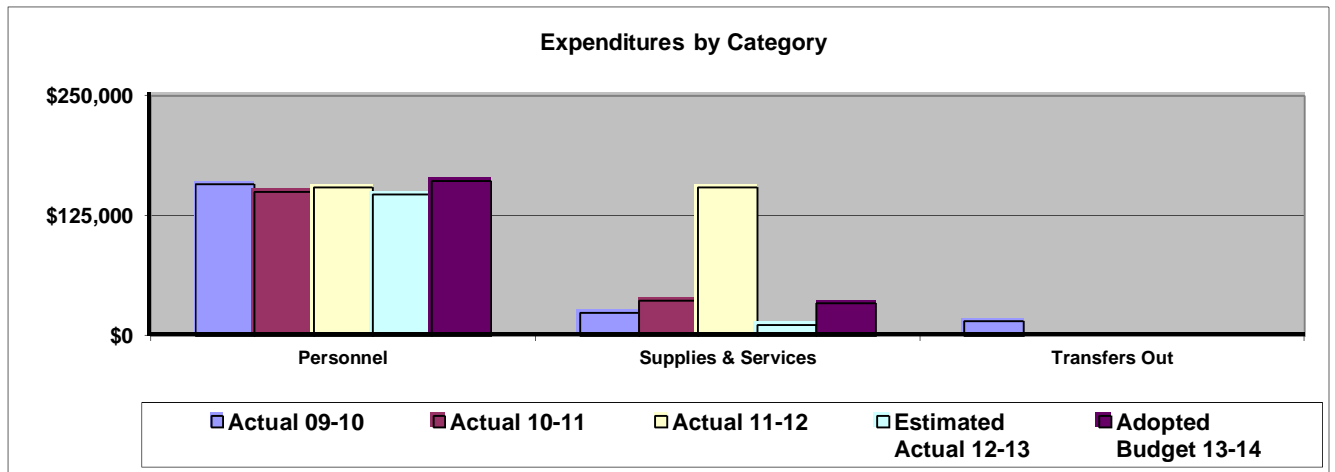
Mission: Ensures that private development complies with City Engineering design standards established to foster a sense of place and to further economic development objectives.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 158,171	150,198	154,778	147,400	\$ 161,300
Supplies & Services	23,718	36,465	154,739	11,100	33,700
Transfers Out	15,300				
Division Total	\$ 197,189	186,663	309,517	158,500	\$ 195,000

Revenues / Funding Sources

Plan Review	\$ -	-	171,484	-	\$ -
Encroachment Permits	103,240	2,194	965	900	500
Grading Permit	-	3,974	-	1,000	10,100
Misc Revenues - Other	26,805	48,059	2,251	4,000	4,100
Total Division Revenues	\$ 130,045	54,227	174,700	5,900	\$ 14,700

	Budget 12-13	Budget 13-14	Comments
Division Staffing - FTE's			
Administrative Assistant	0.15	0.15	* This division was first established in fiscal year
Civil Engineer	1.00	1.00	2009-10
Community Development Director	0.15	0.15	
Total Full Time Equivalent	1.30	1.30	



Community Development

Developer Projects

Mission:

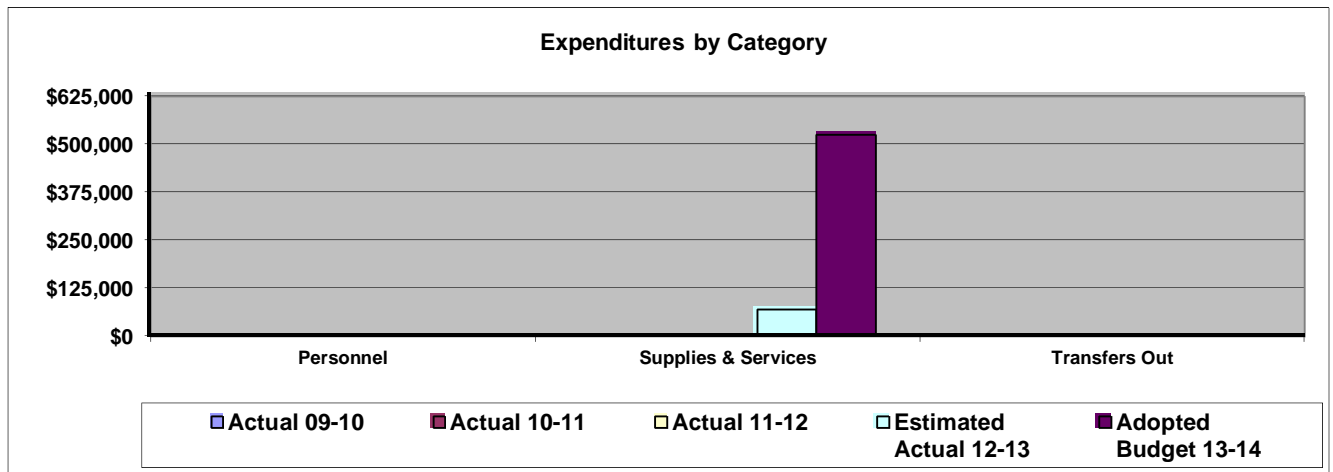
Cooperatively work with the development community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City to ensure they are safe, reliable, and maintainable.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ -	-	-	-	\$ -
Supplies & Services				70,100	525,000
Transfers Out					
Division Total	\$ -	-	-	70,100	\$ 525,000

Revenues / Funding Sources

Plan Review				330,000	\$ 525,000
Charges for Services - Other				3,000	-
Total Division Revenues	-	-	-	333,000	\$ 525,000

	Budget 12-13	Budget 13-14	Comments
Division Staffing - FTE's	-	-	No positions are budgeted
Total Full Time Equivalent	-	-	

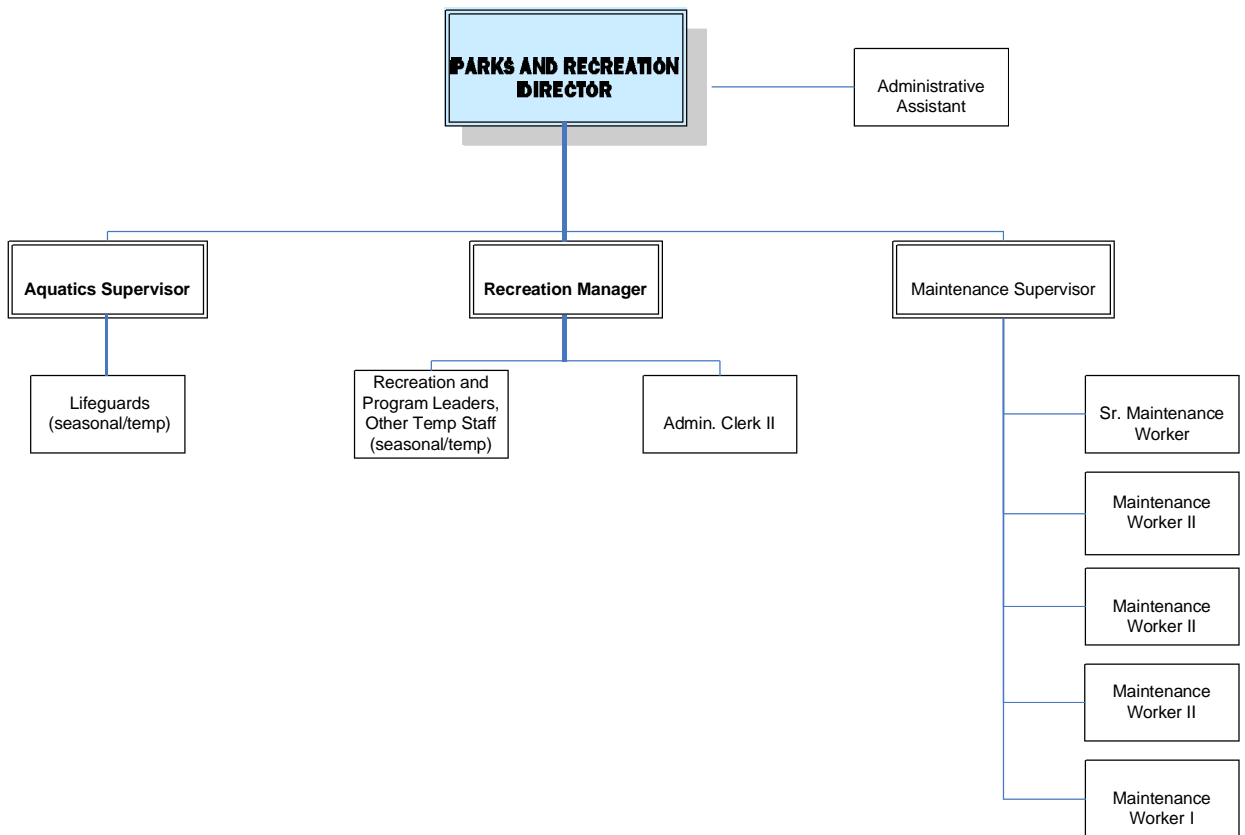




December 2013

City of American Canyon

PARKS AND RECREATION REPORTING STRUCTURE



Parks and Recreation Department

The Parks and Recreation Department performs a variety of functions to serve the residents of American Canyon. The Department strives to enhance the quality of life in American Canyon through programs, parks, facilities and services.

- i The Department plans and supervises all City-sponsored recreation classes, programs and special events, as well as youth and adult sports and senior citizen programs. The Department oversees the operation of the Phillip West Aquatic Center and aquatic programs such as swim lessons, open swim, fitness swim, and swim team.
- i The Department actively participates in the planning and development of new parks and recreation facilities as well as the improvement of existing parks.
- i The Department is responsible for the operation of the Community Center gym, the Recreation Center, the Senior Multi-Use Center, the Napa River Bay Trail, and all park and recreation facility scheduling and rentals.
- i The Department provides staff support for the Parks and Community Services Commission and the Open Space Advisory Committee as well as other citizen committees including the Special Events Committee, Fourth of July Committee, the Activities Committee, Senior Council and other special purpose subcommittees. This involves staffing Commission and Committee meetings, developing and distributing agenda packets, and providing research and report writing as required.
- i The Department is responsible for the City's Park Maintenance functions.
- i The Parks and Recreation Department serves as the City's public transportation liaison to the Napa County Transportation and Planning Agency (NCTPA), and the Parks and Recreation Director represents the City on NCTPA's Technical Advisory Committee.

Accomplishments for Fiscal Year 2012-2013

- i Completed the process of appointing a high school-age student as an ex officio member of the Open Space Advisory Committee.
- i Completed a Public Access Study to determine the best route for permanent public access to Newell Open Space Preserve. Development of an implementation and funding plan is underway.
- i Hired a new Parks and Recreation Director who has evaluated existing programs, made adjustments to improve quality and is planning for more adjustments in the upcoming year.
- i Completed the installation of the new pool dome.

- i Coordinated, mostly through volunteer and partnership efforts regular Bird Walks and recreational Wetlands Walks at the Wetlands and Napa River Bay Trail.

Park and Recreation Department Goals for Fiscal Year 2013-2014

- i Identify existing cultural events and evaluate how the City might support those events to further community diversity.
- i Work with the IT consultant to identify and potentially establish Wi-Fi capabilities in up to three City parks.
- i Provide significant outreach through recreation programs for the planned Community Visioning project.
- i Develop and increase the marketing and awareness of the parks and recreation programs and events leading to increases in participation.
- i Complete public access to Newell Open Space Preserve by June 2014.
- i Review Kimberly Park Flood Control and Park Renovation Project; make significant progress identifying funding, revising the design and plan for possible future construction.
- i Develop and implement measures to increase the quantity and quality of program offerings.
- i Develop the level of service and standard of care provided to parks. Increase the maintenance provided at sports facilities including Shenandoah, Silver Oak and Kimberly Parks.

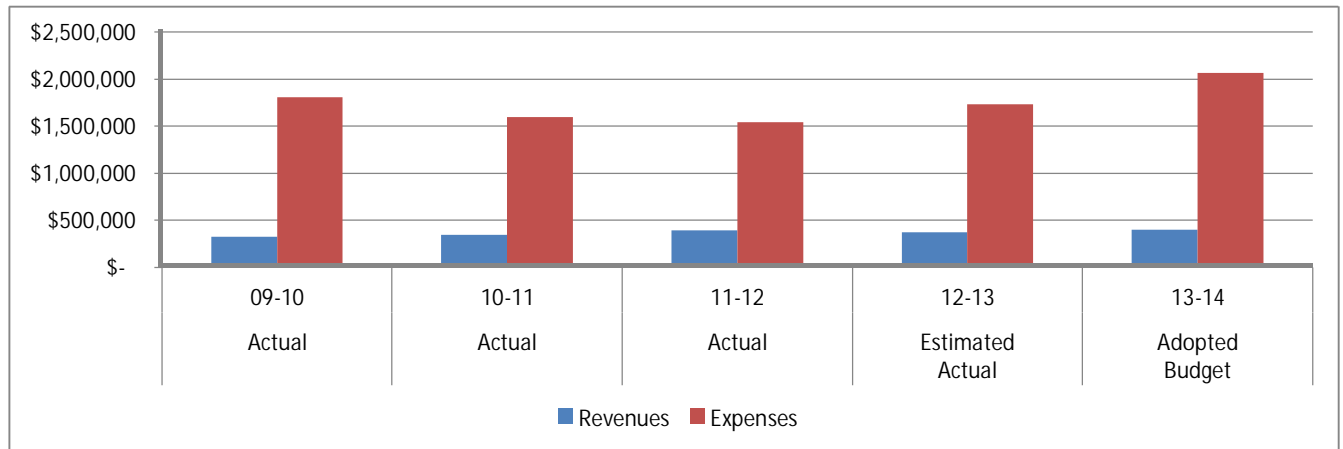
Parks and Recreation Department Summary

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 1,340,019	1,244,035	1,158,412	1,178,800	\$ 1,422,900
Supplies & Services	409,585	338,394	369,059	462,920	639,920
Capital Equipment				88,900	
Transfers Out	54,900	14,600	14,600	-	-
Total for Department	\$ 1,804,504	1,597,029	1,542,071	1,730,620	\$ 2,062,820

Revenues / Funding Sources - See Divisions for Details

Recreation Pgms	\$ 176,439	199,794	208,525	198,800	\$ 208,400
Sports	26,008	35,700	50,584	46,500	57,400
Aquatics	89,391	81,662	104,427	97,300	102,200
Senior Multi-Use Center	442	442	442	442	442
Park Maintenance	34,113	28,710	29,815	30,300	32,330
Department Funding Sources	\$ 326,393	346,308	393,793	373,342	\$ 400,772

Division Staffing	Budget 12-13	Budget 13-14	Comments
Full Time Positions	2.80	2.80	The Parks Maintenance and Building Maintenance Divisions were transferred to the Public Works Department in Fiscal Year 2012-13. This FY 2013-14 Parks Maint is back to P&R Dept and Bldg Maint remains in PW Dept.
Recreation Pgms	2.30	2.30	
Aquatics	-	-	
Senior Multi-Use Center	-	-	
Sports	5.30	5.35	Sr Center is staffed as needed by Part time staff
Parks Maintenance	10.40	10.45	Sports Division staffed by seasonal workers
Total Staff Full Time Equivalent	10.40	10.45	



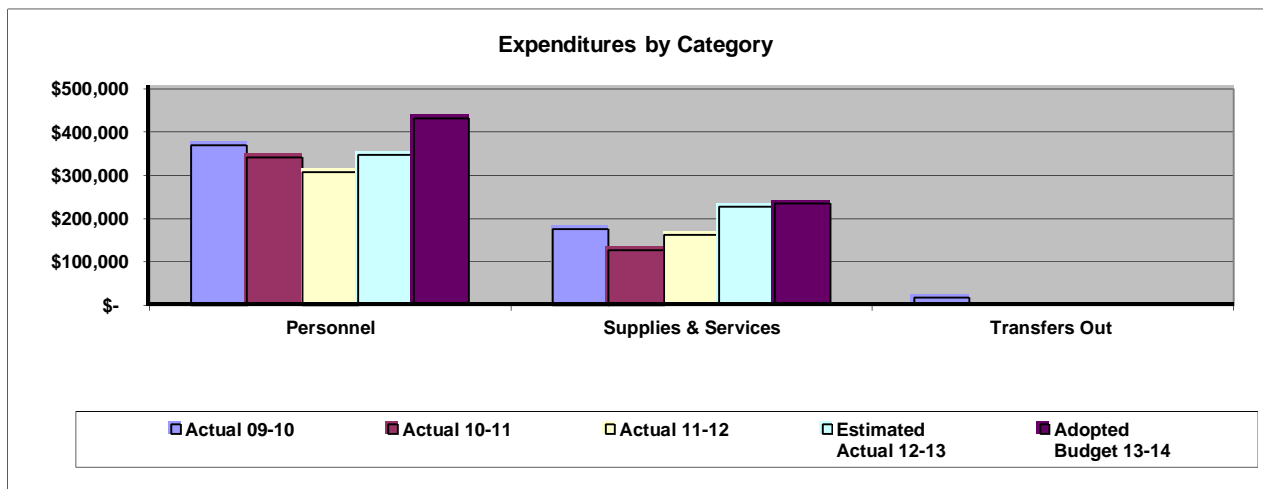
Recreation Programs

Mission: To Provide Recreation Activities and services to the Community

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 370,141	340,957	307,794	347,600	\$ 431,600
Supplies & Services	175,043	126,836	161,995	227,900	234,500
Transfers Out	17,500				
Total Division	\$ 562,684	467,793	469,789	575,500	\$ 666,100

Revenues / Funding Sources					
Recreation Fees and Charges	\$ 149,361	116,219	122,463	125,000	\$ 137,500
Facility Rentals	25,976	27,220	29,707	29,000	29,600
Other	1,102	56,355	56,355	44,800	41,300
Total Division Sources	\$ 176,439	199,794	208,525	198,800	\$ 208,400

Division Staffing	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Administrative Assistant	0.50	0.50	
Administrative Clerk II	0.70	0.70	Does not include bus driver
Park & Recreation Director	0.60	0.60	who works as needed at
Recreation Supervisor	1.00	1.00	special events
Total Full Time Equivalent	2.80	2.80	



Sports

Mission: To Provide Sports Programming; Primarily Year Round Basketball

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 16,045	20,934	21,890	26,700	\$ 28,200
Supplies & Services	10,949	7,303	13,065	19,000	28,200
Total Division	\$ 26,994	28,237	34,955	45,700	\$ 56,400

Revenues / Funding Sources

Sports Program Fees	\$ 24,505	34,925	49,597	45,000	\$ 55,900
Other	1,503	775	987	1,500	1,500
Total Division Sources	\$ 26,008	35,700	50,584	46,500	\$ 57,400

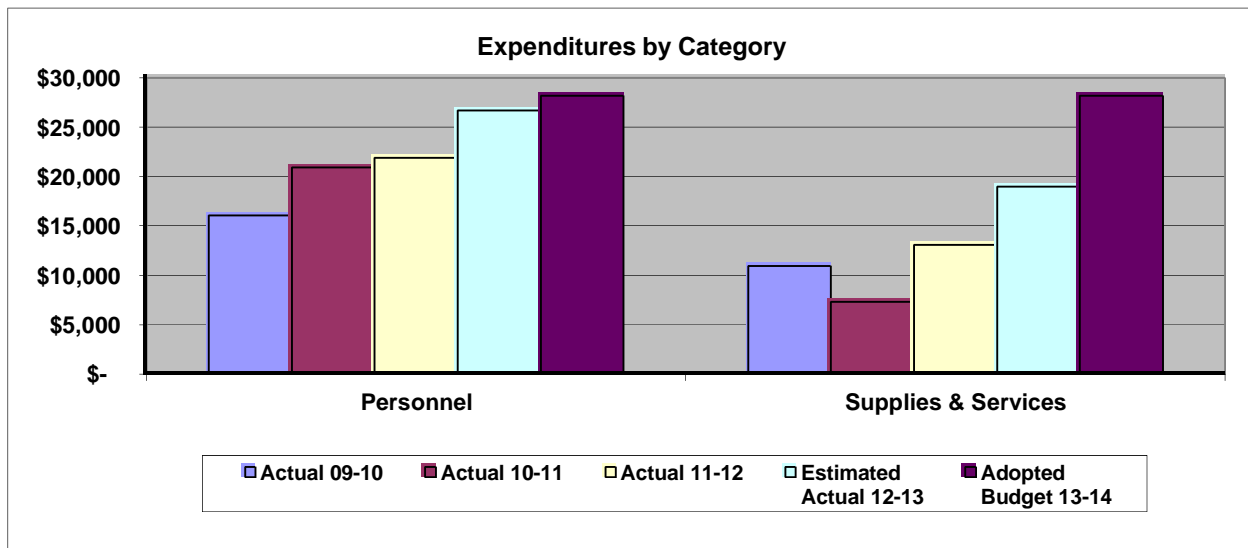
Division Staffing
Full Time Positions

Budget
12-13

Budget
13-14

Comments

Staffing provided by part time and seasonal staff



Aquatics

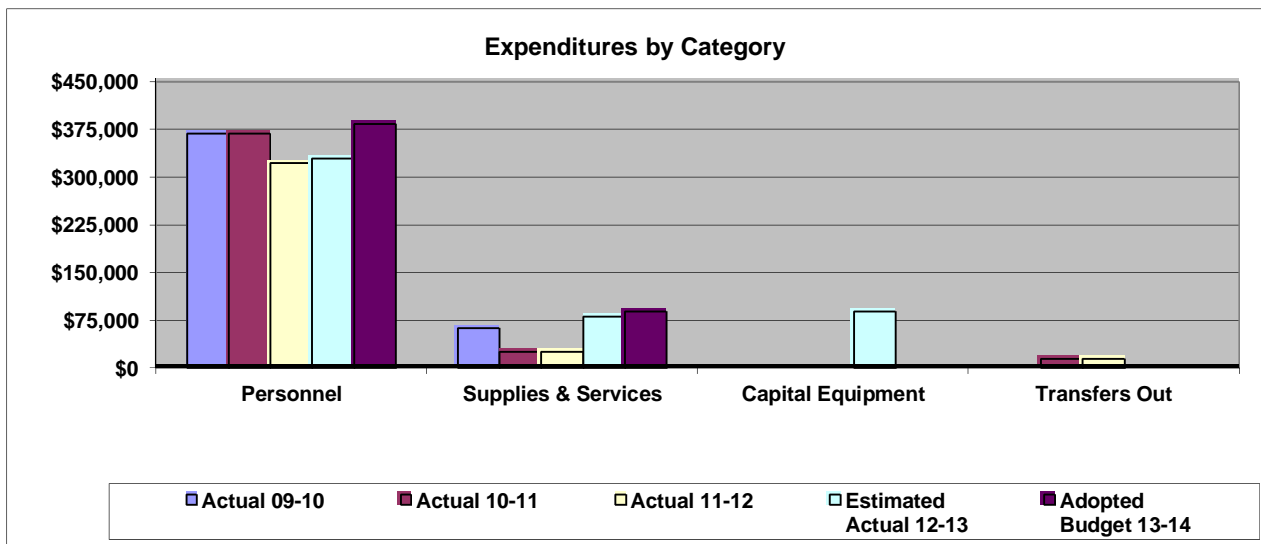
Mission: Provides Aquatic Programs to the Community

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 368,570	368,570	321,925	329,600	\$ 383,300
Supplies & Services	62,644	25,901	25,901	81,200	88,900
Capital Equipment				88,900	
Transfers Out		14,600	14,600		
Total Division	\$ 431,214	409,071	362,426	499,700	\$ 472,200

Revenues / Funding Sources

Swim Lessons / Fees	\$ 88,844	81,662	104,427	97,300	\$ 102,200
Other	547				
Total Division Sources	\$ 89,391	81,662	104,427	97,300	\$ 102,200

Division Staffing	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Administrative Assistant	0.50	0.50	
Administrative Clerk II	0.30	0.30	
Aquatics Supervisor	1.00	1.00	
Park and Rec Director	0.40	0.40	
Maintenance Supervisor	0.10	0.10	
Total Full Time Equivalent	2.30	2.30	



Senior Multi-use Center

Mission: To provide space for Senior Citizen Activities and an additional venue for City sponsored activities and public events. The Center opened at the end of fiscal year 2009-10.

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	-	15,437	10,729	12,400	\$ 28,900
Supplies & Services	2,620	20,646	15,526	24,300	22,100
Total Division	2,620	36,083	26,255	36,700	\$ 51,000

Revenues / Funding Sources

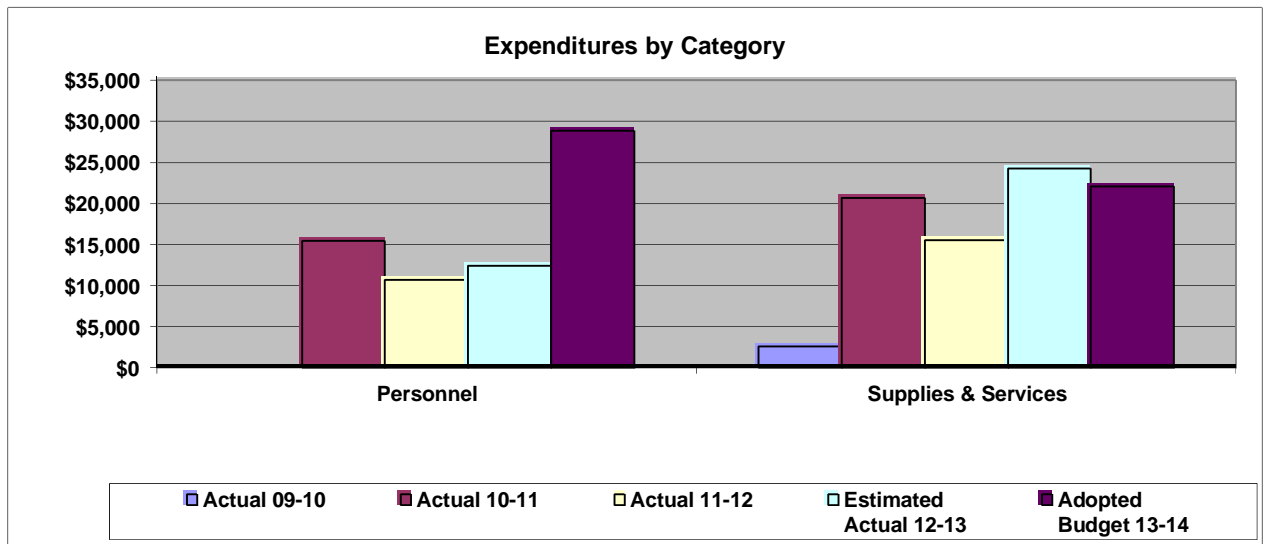
Rentals - Senior Multi Use Center	442	6,985	5,355	9,000	\$ 6,100
Total Division Sources	442	6,985	5,355	9,000	\$ 6,100

Division Staffing

	Budget 12-13	Budget 13-14
Full Time Positions		
Total Full Time Equivalent	-	-

Comments

The Senior Center is staffed by Part Timers as needed for program activities



Public Works

Park Maintenance

Mission:

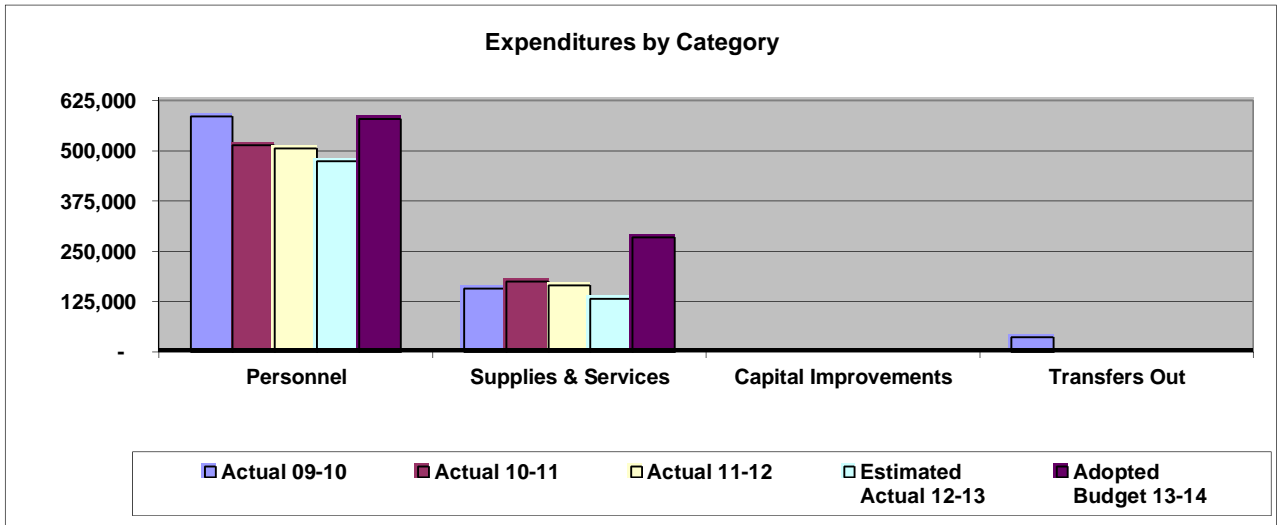
Maintenance of all Lawn, Trees and Shrubs in all City Parks and Facilities

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	585,263	513,574	506,803	474,900	\$ 579,800
Supplies & Services	158,329	175,734	165,478	132,200	285,700
Capital Improvements					
Transfers Out	37,400				
Total Division	780,992	689,308	672,281	607,100	\$ 865,500

Revenues / Funding Sources

Miscellaneous	\$ -	260	2,130	2,000	\$ 200
Transfer In from LLAD	34,113	28,450	27,685	28,300	32,130
	\$ 34,113	28,710	29,815	30,300	\$ 32,330

Division Staffing	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Public Wks Superintendent	0.05	0.05	In FY 2012-13, this division was transferred from the Park & Recreation Department to the Public Works Department and this FY 2013-14 Parks Maintenance is back to Parks and Recreation Department.
Maintenance Supervisor	0.80	0.80	
Maintenance Workers	4.50	3.60	
Senior Maintenance Worker		0.90	
Total Full Time Equivalent	5.30	5.35	

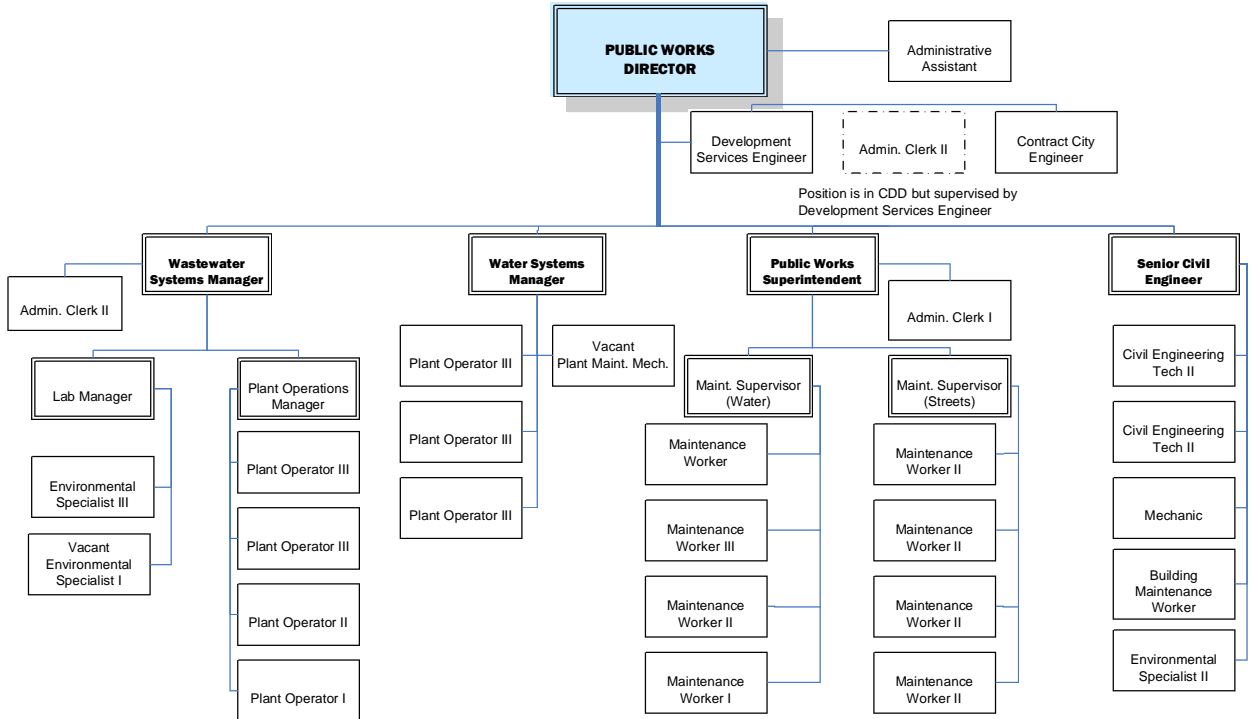




March 2014

City of American Canyon

PUBLIC WORKS REPORTING STRUCTURE



Public Works Department

The Public Works Department is responsible for providing:

- i Clean and reliable water for drinking, fire protection and irrigation;
- i Consistent and effective collection and treatment of wastewater suitable for water recycling;
- i Safe and serviceable streets, walkways, bikeways, streetlights and traffic signals;
- i Free-flowing and efficient storm drains, detention basins, channels and creeks;
- i Effective pollution prevention programs for storm water and wastewater;
- i Resourceful and responsive delivery of capital improvement projects;
- i Efficient and reliable fleet of vehicles and equipment;
- i Effective management of solid waste;
- i Disaster response and recovery services in the event of emergencies.

Accomplishments for Fiscal Year 2012-2013

- i Implemented a "Cash for Grass" program;
- i Constructed Phase 2 of the Theresa Avenue Safe Route to Schools Project;
- i Completed installation of new traffic signal at the intersection of American Canyon Road and Highway 29;
- i Implemented a Traffic Calming Program;
- i Completed environmental studies for the Kimberly-Kensington segment of the Bay Trail;
- i Upgraded the filter media at the conventional Water Treatment Plant;
- i Completed installation of trash capture devices in the storm drain system;
- i Continued with phased construction of the WWTP Modification and Upgrade Phase I improvements, including upgrade of the UV control and aeration systems;
- i Explored alternative sources of potable water;
- i Completed an update of a feasibility study of a potential Jameson Canyon reservoir.

Public Works Department Goals for Fiscal Year 2013-2014

- i Complete construction of the South Broadway Improvement Project;
- i Develop options for developers to meet the requirements of the Zero Water Footprint policy;
- i Adopt an Encroachment Permit Policy;
- i Construct Phase 3 of the Theresa Avenue Safe Route to Schools Project;
- i Construct the Napa Junction Road Pedestrian Improvement Project;
- i Complete the annual pavement management system (rejuvenating seal) project;
- i Construct an emergency access lane from northbound Highway 29 to Green Island Road;
- i Complete a study to define the Devlin Road alignment and determine right-of-way requirements;
- i Complete environmental requirements for the Kimberly-Kensington segment of the Bay Trail;
- i Complete the Bocce Court project at Veterans Park;
- i Install a new flow control valve at the Water Treatment Plant;
- i Complete the Energy Efficiency Project at the Wastewater Treatment Plant and continue with construction of the Phase I upgrade improvements, including replacing bio-membranes, retrofitting the overflow pond, and replacing the fine screening process;
- i Evaluate alternatives for disposal of solids at the Water and Wastewater Treatment Plants and implement the best option;
- i Ensure delivery of adequate potable water and implement conservation measures in the event of drought conditions;
- i Complete Phase I of the Napa Junction Detention Basin Improvements and begin Phase 2;
- i Begin the process of updating the Water, Wastewater Collection, and Storm Drain Master Plans;
- i Complete Phase I of the Traffic Signal Interconnect Project;
- i Complete modifications of the Emergency Operations Center to reconfigure access for improved security;
- i Begin preliminary engineering of the Eucalyptus Drive realignment;
- i Complete in-house design of a Park & Ride lot adjacent to the Library;
- i Design and construct a chemical storage unit at the Water Treatment Plant;
- i Rehabilitate pavement on Lena Drive and Stetson Drive.

Public Works

General Government Activities Summary

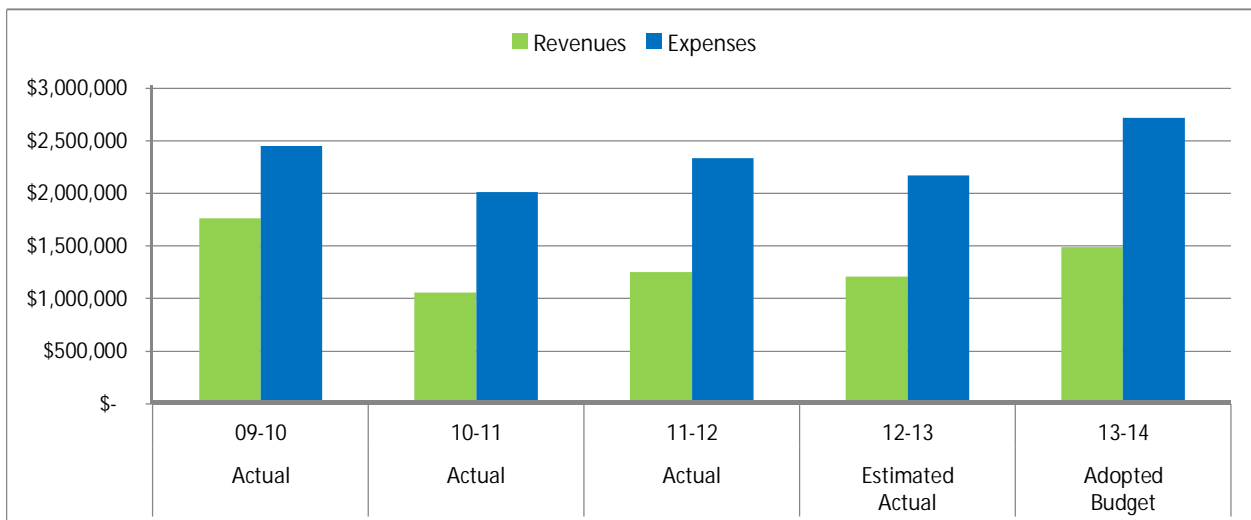
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures by Function					
Personnel	\$ 1,594,660	1,338,277	1,387,167	1,345,300	\$ 1,536,800
Supplies & Services	680,666	666,040	884,941	765,250	1,078,750
Capital Outlay	89,511	9,634	60,494	57,100	100,000
Transfers Out	88,400	-	-	-	-
Total for Department	\$ 2,453,237	2,013,951	2,332,602	2,167,650	\$ 2,715,550

Revenues / Funding Sources - See Divisions for Details

Capital Projects Admin	512,636	5,766	6,286	108,000	208,200
Street Maintenance	217,654	260,663	386,341	294,600	325,000
Storm Drain	316,100	217,049	282,509	214,900	344,400
Public Works Admin	467,000	447,000	447,900	450,200	461,800
Fleet Operations	172,900	56,500	66,600	75,600	83,000
Building Maintenance	74,400	69,800	62,400	68,200	67,700
Department Funding Sources	1,760,690	1,056,778	1,252,036	1,211,500	1,490,100

Division Staffing

	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Public Works Admin	3.90	3.50	In fiscal year 2012-13, the Building Maintenance and Parks Maintenance Divisions were transferred from Park & Recreation Department to the Public Works Department. In FY 2013-14 Parks Maintenance is back to Parks & Recreation Department.
Capital Projects Admin	1.60	2.10	
Street Maintenance	3.45	3.45	
Storm Drain	1.95	1.95	
Fleet Operations	1.10	1.10	
Building Maintenance	1.15	1.10	
Total Full Time Equivalent	13.15	13.20	



Public Works

Public Works Administration

Mission:

Provide Management and Clerical Support to All Public Works Functions. Cost allocations are calculated for Water, Wastewater and General Fund Divisions, as appropriate.

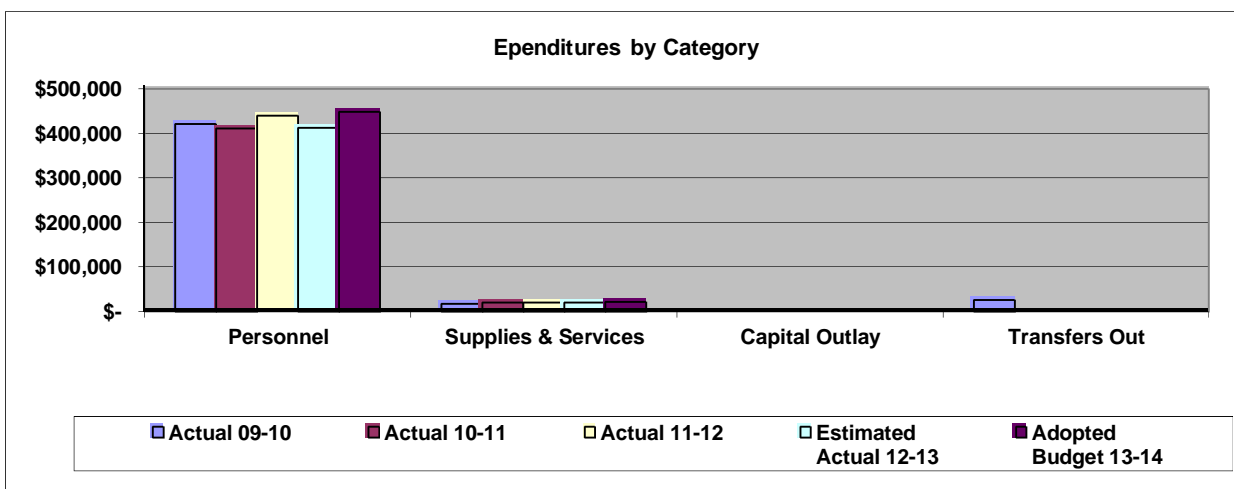
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	421,540	410,717	440,319	412,100	\$ 448,300
Supplies & Services	16,901	20,284	20,014	20,100	21,100
Capital Outlay					
Transfers Out	24,900				
Total Division	463,341	431,001	460,333	432,200	\$ 469,400

Revenues / Funding Sources

Interfund Transfers In	467,000	447,000	447,900	450,200	\$ 461,800
Total Division Sources	467,000	447,000	447,900	450,200	\$ 461,800

Division Staffing

	Budget 12-13	Budget 13-14
Full Time Positions		
Administrative Assistant	1.00	1.00
Administrative Clerk	1.90	1.50
Public Works Director	1.00	1.00
Total Full Time Equivalent	3.90	3.50



Public Works

Capital Projects Administration

Mission:

Maintains the City's Capital Improvement Projects (CIP) Program

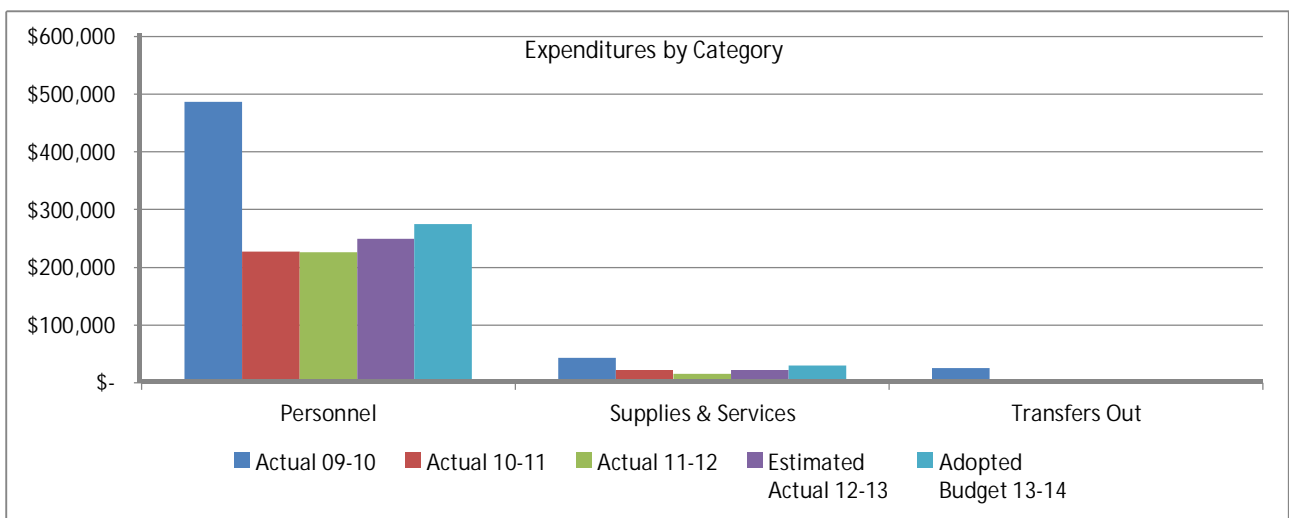
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	486,383	226,925	225,983	249,400	\$ 274,900
Supplies & Services	43,463	21,868	14,872	22,200	29,500
Transfers Out	24,900				
Total Division	554,746	248,793	240,855	271,600	\$ 304,400

Revenues / Funding Sources

Interfund Transfers - ARRA Grant	28,881				
Interfund Transfers - Cap Projs Adr	477,566			100,000	200,000
Other	6,189	5,766	6,286	8,000	8,200
Total Division Sources	512,636	5,766	6,286	108,000	\$ 208,200

Division Staffing

	Budget 12-13	Budget 13-14
Full Time Positions		
Senior Civil Engineer	0.90	0.90
Civil Engineering Tech	0.70	1.20
Total Full Time Equivalent	1.60	2.10



Public Works

Street Maintenance

Mission:

Operate and Maintain all City Streets, Storm Drains, Sidewalks, Open Space, Street Lights, Signs, and Traffic Signals

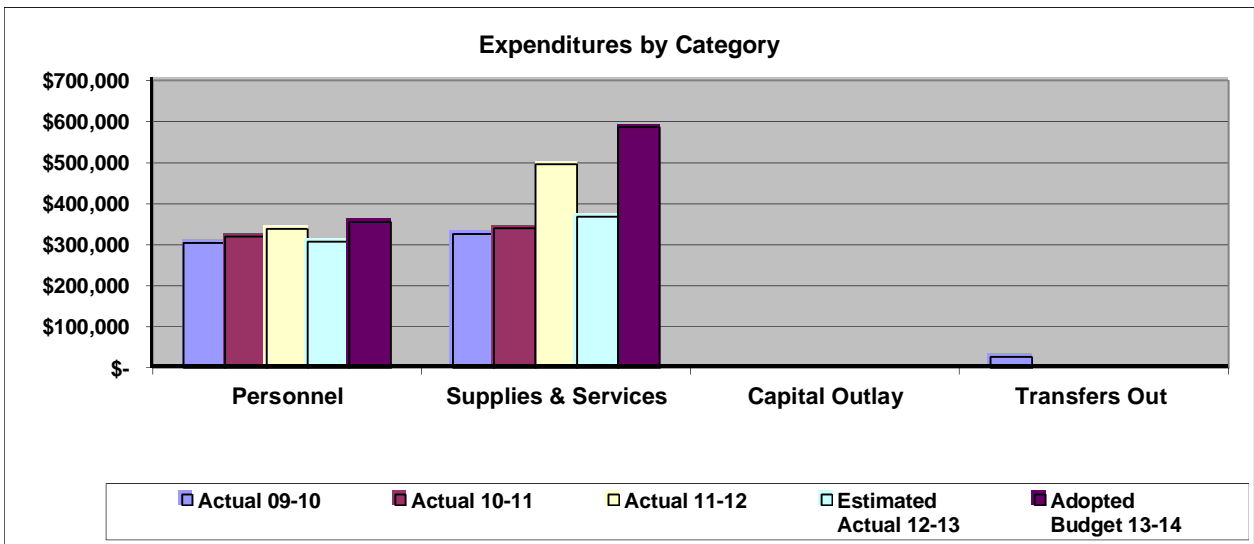
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	303,689	319,595	338,116	308,100	\$ 356,000
Supplies & Services	325,448	340,278	496,633	368,050	587,000
Capital Outlay					
Transfers Out	26,800				
Total Division	655,937	659,873	834,749	676,150	\$ 943,000

Revenues / Funding Sources

Federal Grants			88,498	15,600	\$ -
State Trnsprttn Bonds - Prop 1B					
Interfund Transfers - Gas Tax	214,000	214,000	282,372	264,000	300,000
Interfund Transfers - Measure A		44,025	12,833	15,000	25,000
Other	3,654	2,638	2,638		-
Total Division Sources	217,654	260,663	386,341	294,600	\$ 325,000

Division Staffing

	Budget 12-13	Budget 13-14
Full Time Positions		
Maintenance Supervisor	0.85	0.85
Maintenance Workers	2.30	2.30
Sr Maintenance Worker	0.10	0.10
PW Superintendent	0.20	0.20
Total Full Time Equivalent	3.45	3.45



Public Works

Storm Drain

Mission:

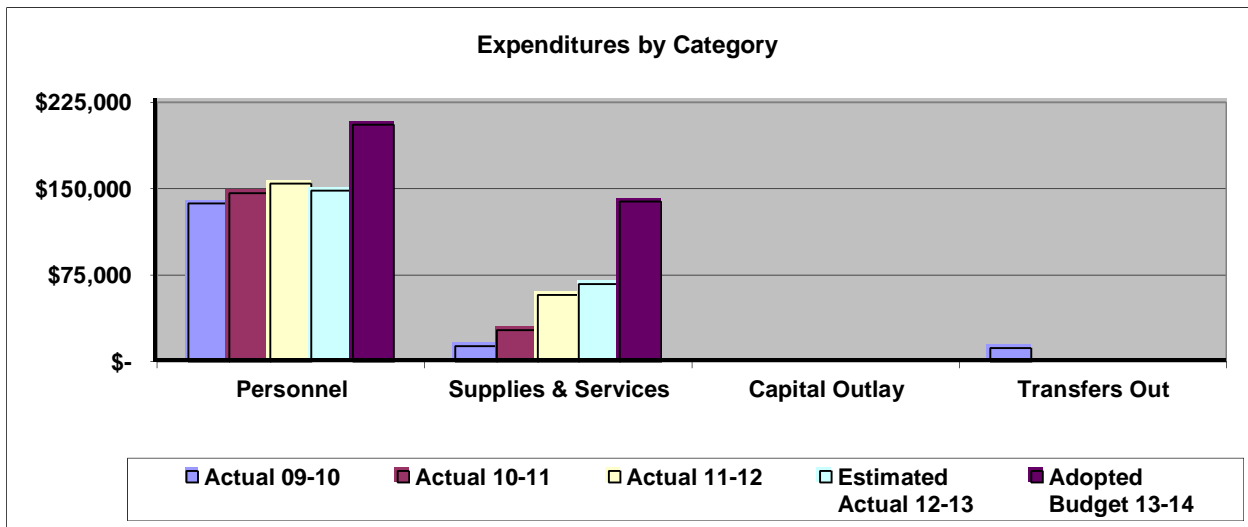
Operate, Maintain, and Improve major flood control channels

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 137,183	146,015	154,150	147,900	\$ 205,400
Supplies & Services	13,154	26,883	57,485	67,000	139,000
Capital Outlay					
Transfers Out	11,800				
Total Division	162,137	172,898	211,635	214,900	\$ 344,400

Revenues / Funding Sources

Transfer from Measure A Fund	316,100	217,049	282,509	214,900	\$ 344,400
Total Division Sources	316,100	217,049	282,509	214,900	\$ 344,400

Division Staffing	Budget 12-13	Budget 13-14
Full Time Positions		
Maintenance Supervisor	0.25	0.25
Maintenace Workers	1.10	1.10
PW Superintendent	0.20	0.20
Civil Engineering Tech	0.40	0.40
Total Full Time Equivalent	1.95	1.95



Public Works

Fleet

Mission:

To provide maintenance services to City Vehicles and Equipment using City staff and contracting service out when necessary

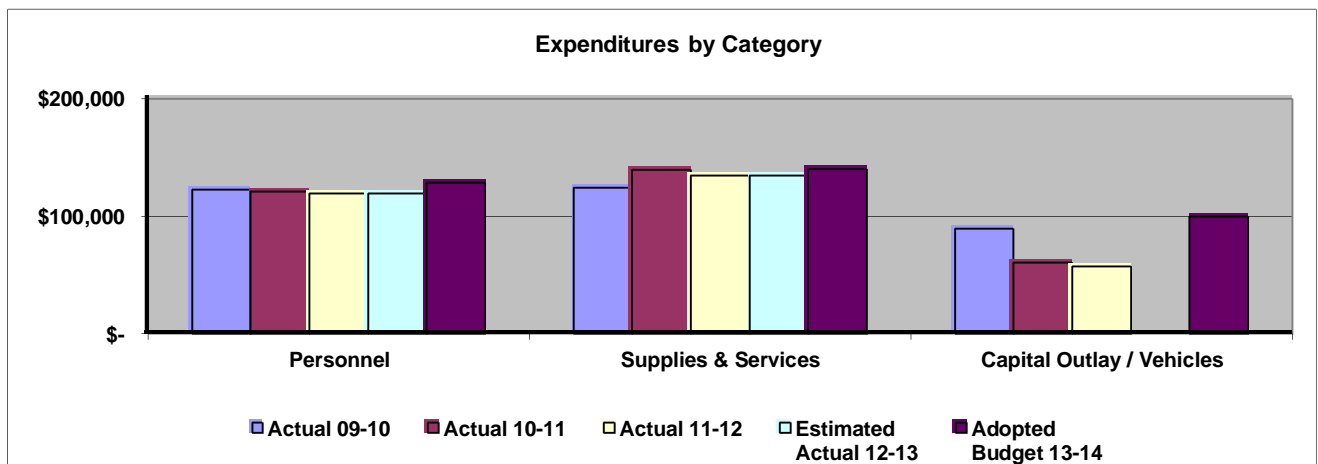
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	122,434	116,445	120,970	119,500 \$	128,700
Supplies & Services	124,244	122,609	139,309	134,300	140,100
Capital Outlay / Vehicles	89,511	9,634	60,494	57,100	100,000
Total Division	336,189	248,688	320,773	310,900 \$	368,800

Revenues / Funding Sources

Interfund Transfers In	172,900	56,500	66,600	75,600 \$	83,000
Other					
Total Division Sources	172,900	56,500	66,600	75,600 \$	83,000

Division Staffing

	Budget 12-13	Budget 13-14
Full Time Positions		
PW Superintendent	0.10	0.10
Mechanic	1.00	1.00
Total Full Time Equivalent	1.10	1.10



Public Works

Building Maintenance

Mission:

To Maintain all City Facilities to include Janitorial, Security Alarms, Door Locks and Building Related Equipment

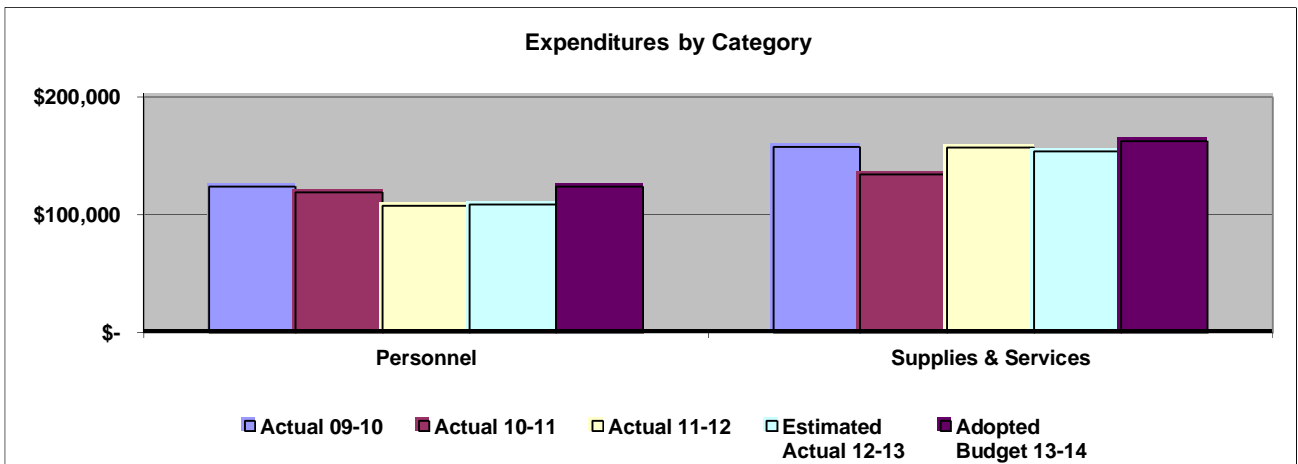
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	123,431	118,580	107,629	108,300	\$ 123,500
Supplies & Services	157,456	134,118	156,628	153,600	162,050
Total Division	280,887	252,698	264,257	261,900	\$ 285,550

Revenues / Funding Sources

Interfund Transfers In	74,400	69,800	62,400	68,200	\$ 67,700
Total Division Sources	74,400	69,800	62,400	68,200	\$ 67,700

Division Staffing

	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Building Maintenance Wkr II	1.00	1.00	In FY 2012-13, this division was transferred from the Park & Recreation Department to the Public Works Department.
Park & Rec Director	0.10		
Admin Assistant / Clerk	0.05		
Senior Civil Engineer		0.10	
Total Full Time Equivalent	1.15	1.10	

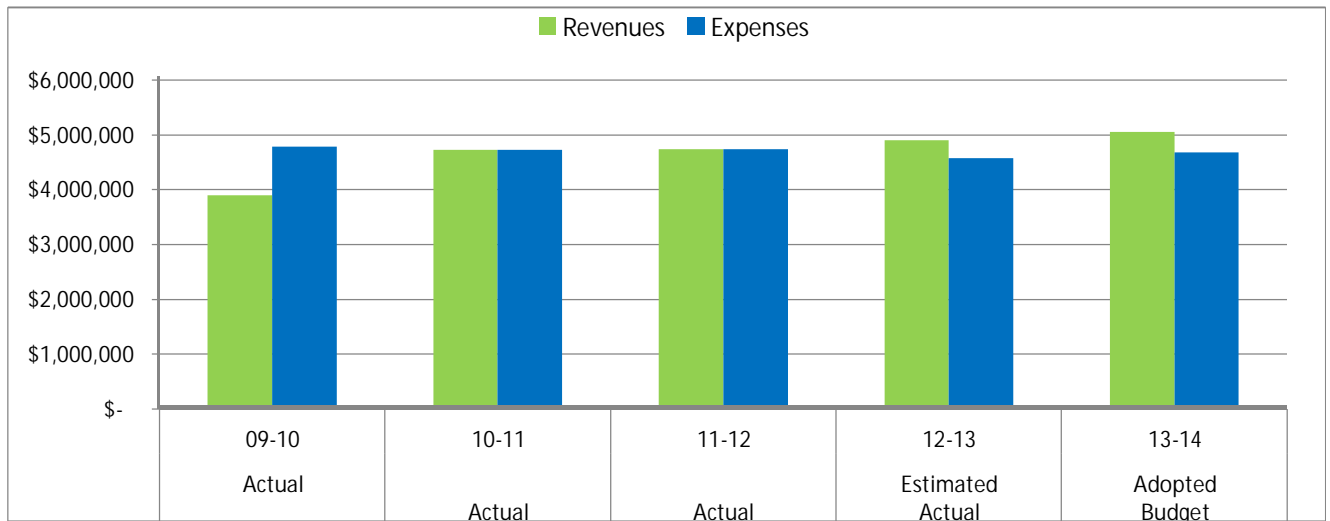


Public Works Water Enterprise Fund Summary

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Personnel	926,947	901,547	952,946	873,900	\$ 1,037,700
Purchased Water	862,770	982,826	1,014,171	1,365,000	1,400,000
Supplies & Services	1,108,427	978,087	815,518	1,283,350	1,041,800
Capital Outlay	181,045	132,770	-	30,000	250,000
Interest Payments	106,110	112,759	106,260	208,500	34,200
Principal Payments	83,236	87,599	90,508	93,600	157,800
Depreciation	711,986	1,321,414	617,176	-	-
Support Service Charges	457,600	466,350	422,800	413,000	437,700
Transfers Out	349,362	346,274	318,200	310,000	318,000
Total Division	4,787,483	5,329,626	4,337,579	4,577,350	4,677,200
Revenues / Funding Sources					
Water Service Charges	3,679,323	4,537,392	4,409,869	4,650,000	4,660,900
Interest Earnings	20,678	15,486	34,658	16,100	16,500
Other	205,352	180,089	298,748	238,700	249,400
Loan Proceeds - Vactor	-	-	-	-	125,000
Total Rev / Funding Sources	3,905,353	4,732,967	4,743,275	4,904,800	\$ 5,051,800

Refer to the Summary Section of the Budget for a recap of all water enterprise fund revenues, expenses and other financing sources and uses

Staffing	FY 12-13	FY 13-14
Total Staff Full Time Equivalent	9.05	9.38



Public Works

Water Treatment Plant

Mission:

To Treat Water Delivered to the Treatment Plant in an Efficient and Safe Manner to provide Potable Water to Customers on Demand

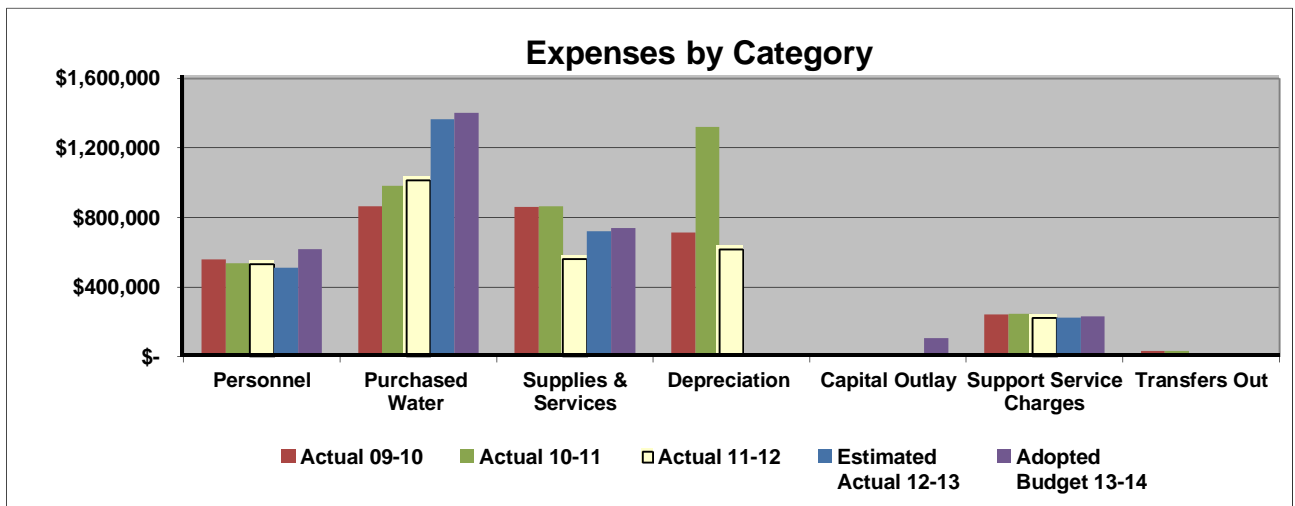
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Personnel	559,761	537,412	530,301	509,600	\$ 615,700
Purchased Water	862,770	982,826	1,014,171	1,365,000	1,400,000
Supplies & Services	859,591	863,765	561,099	722,050	737,900
Depreciation	711,986	1,321,414	617,176	-	-
Capital Outlay		13,574	-	10,000	105,000
Support Service Charges	240,900	245,950	223,100	223,000	232,200
Transfers Out	31,200	33,300	-	-	
Total Expenses	3,266,208	3,998,241	2,945,847	2,829,650	\$ 3,090,800

Revenues

Note: Water Enterprise Revenues are scheduled on the Public Works Department Water Enterprise Fund Summary.

Division Staffing

	FY 12-13	FY 13-14
Full Time Positions		
Environmental Pgm Specialist	0.30	0.30
Mechanic	0.50	0.50
Plant Operator	3.00	3.00
Water System Manager	1.00	1.00
Management Analyst		0.33
Total Full Time Equivalent	4.80	5.13



Public Works

Water Distribution System

Mission: To Maintain Water Distribution System to enable the efficient delivery to homes and businesses on demand

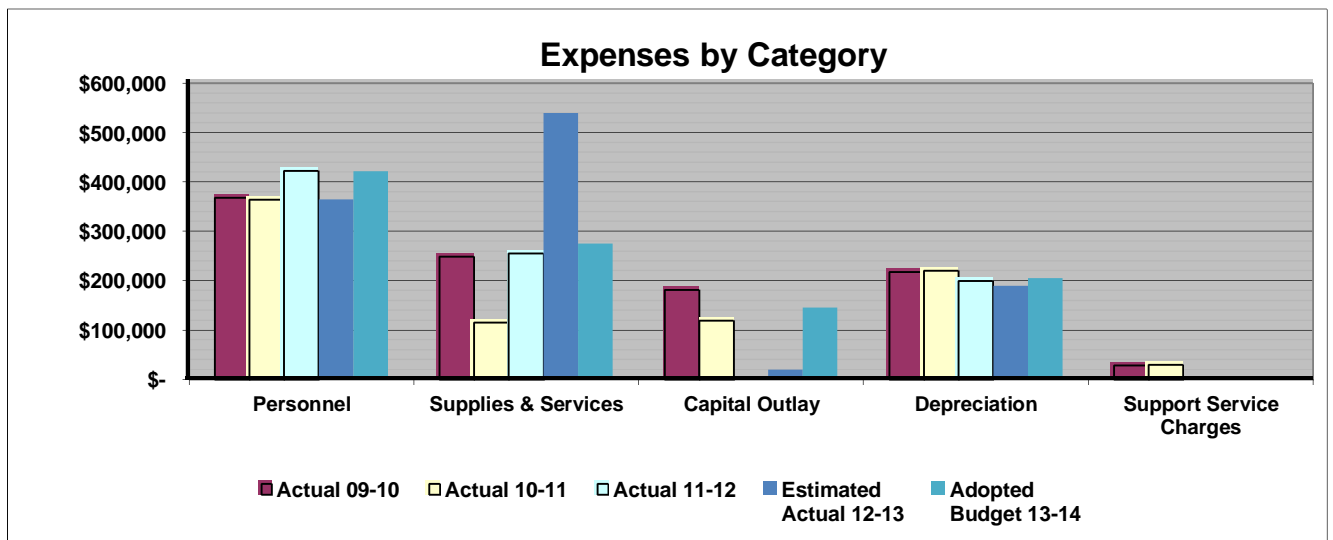
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Personnel	367,186	364,135	422,645	364,300	\$ 422,000
Supplies & Services	248,836	114,322	254,419	539,400	275,400
Capital Outlay	181,045	119,196		20,000	145,000
Support Service Charges	216,700	220,400	199,700	190,000	205,500
Transfers Out	28,100	29,900	-	-	-
Total Exps - Wtr Dist System	1,041,867	847,953	876,764	1,113,700	\$ 1,047,900

Revenues

Note: All Water Enterprise Revenue is scheduled on the Public Works Department Water Enterprise Fund Summary

Division Staffing

	FY 12-13	FY 13-14
Full Time Positions		
Maintenance Supervisor	0.80	0.80
Maintenance Worker	2.40	2.40
Senior Maintenance Worker	0.80	0.80
Public Works Superintendent	0.25	0.25
Total Full Time Equivalent	4.25	4.25



Public Works

Non Departmental

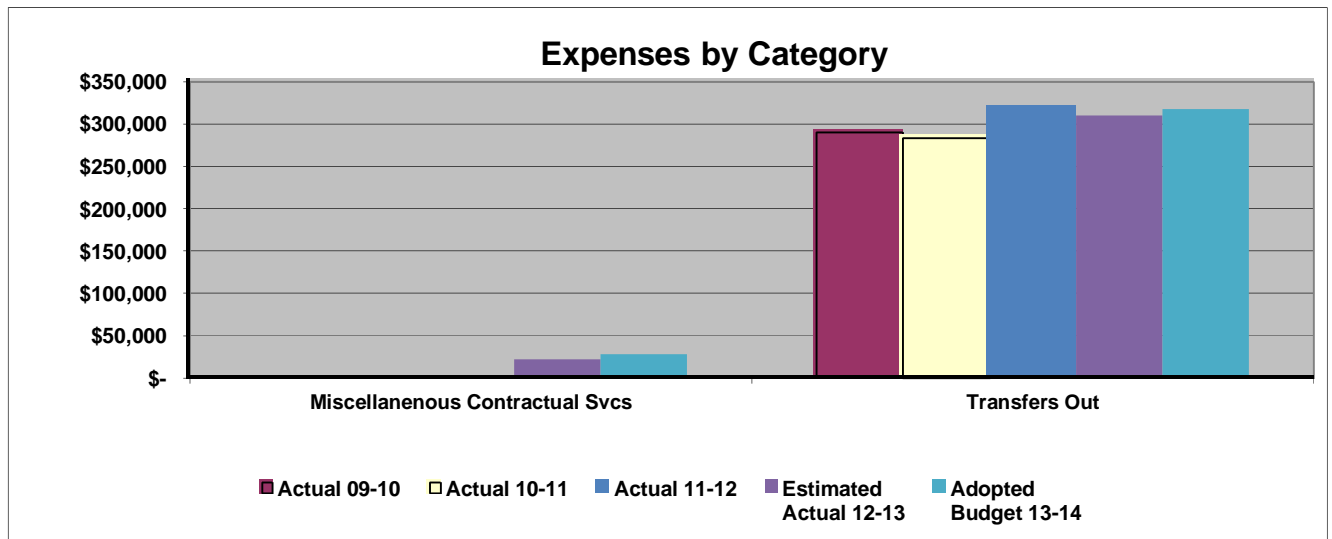
Mission:

To account for OPEB expenses and Support Services Transfers

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Miscellaneous Contractual Svcs				21,900	28,500
Transfers Out	290,062	283,074	318,200	310,000	318,000
Total Exps - Wtr Dist System	290,062	283,074	318,200	331,900	\$ 346,500

Revenues

Note: All Water Enterprise Revenue is scheduled on the Public Works Department Water Enterprise Fund Summary



Public Works

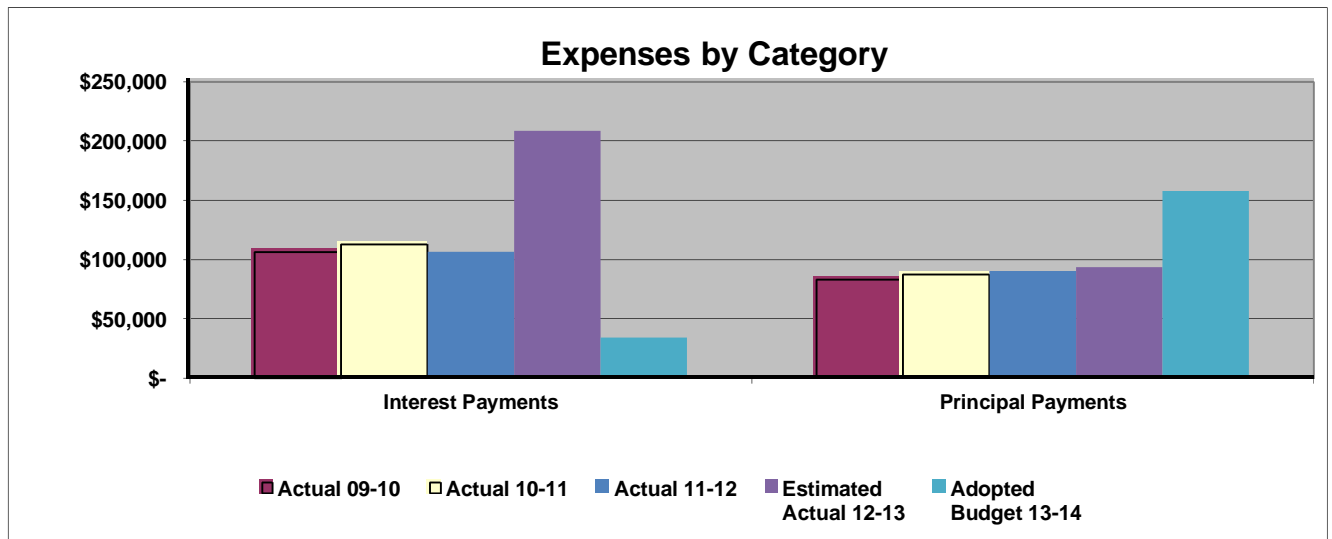
Debt Service

Mission: To account for debt service payments

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Interest Payments	106,110	112,759	106,260	208,500	34,200
Principal Payments	83,236	87,599	90,508	93,600	157,800
Total Exps - Wtr Dist System	189,346	200,358	196,768	302,100	\$ 192,000

Revenues

Note: All Water Enterprise Revenue is scheduled on the Public Works Department Water Enterprise Fund Summary

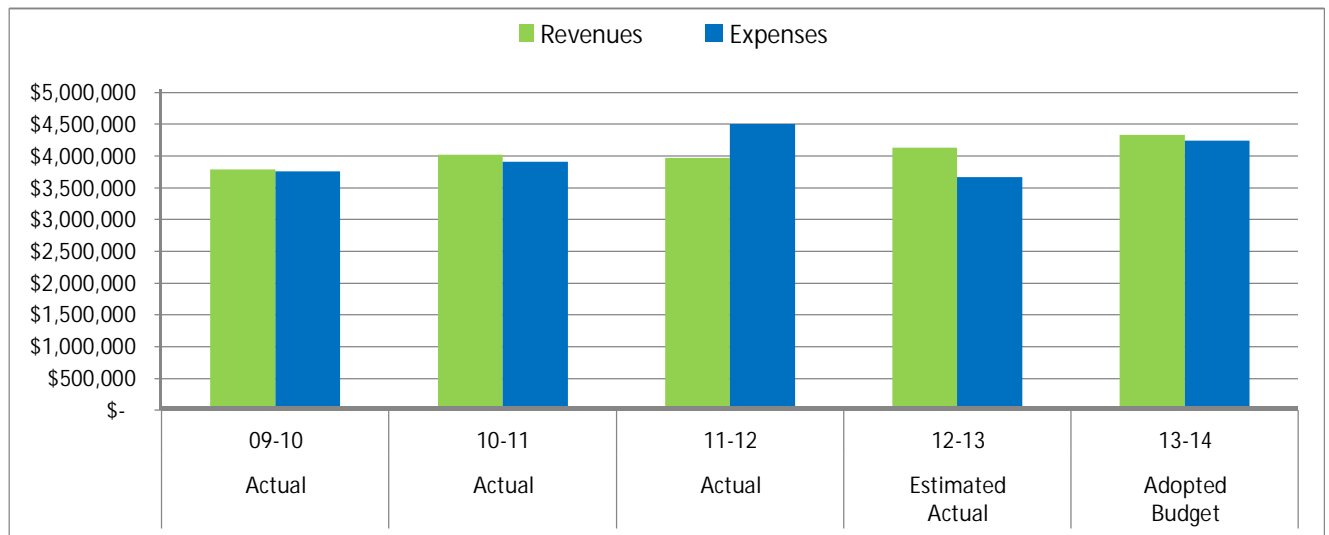


Public Works Wastewater Enterprise Fund Summary

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Personnel	\$ 1,174,428	1,299,373	1,475,265	1,321,620	\$ 1,466,900
Supplies & Services	902,925	1,021,856	1,428,739	1,248,200	1,425,800
Depreciation	525,481	515,738	478,584	-	-
Capital Outlay				50,000	259,000
Support Services	806,400	757,865	806,500	732,000	783,200
Interest Payments	97,656	71,176	64,869	65,400	55,100
Principal Payments	162,124	166,502	170,997	175,600	180,400
Transfers Out	94,520	79,200	75,000	75,000	75,000
Total Division	3,763,535	3,911,710	4,499,954	3,667,820	4,245,400
Revenues / Funding Sources					
Service Charges	3,198,035	3,476,830	3,481,220	3,643,700	3,680,100
Interest Earnings	18,005	11,420	22,286	19,000	19,000
Other	155,733	83,426	81,289	65,000	65,400
Transfers In	414,150	443,832	382,497	400,000	442,000
Lease Proceeds Vactor Truck	-	-	-	-	125,000
Total Rev / Funding Sources	\$ 3,785,923	4,015,508	3,967,292	4,127,700	\$ 4,331,500

Refer to the Summary Section of the Budget for a recap of all wastewater enterprise fund revenues, expenses and other financing sources and uses

	Budget 10-11	Budget 11-12
Staffing		
Total Full Time Equivalent	13.40	13.13



Public Works

Wastewater Treatment Plant

Mission:

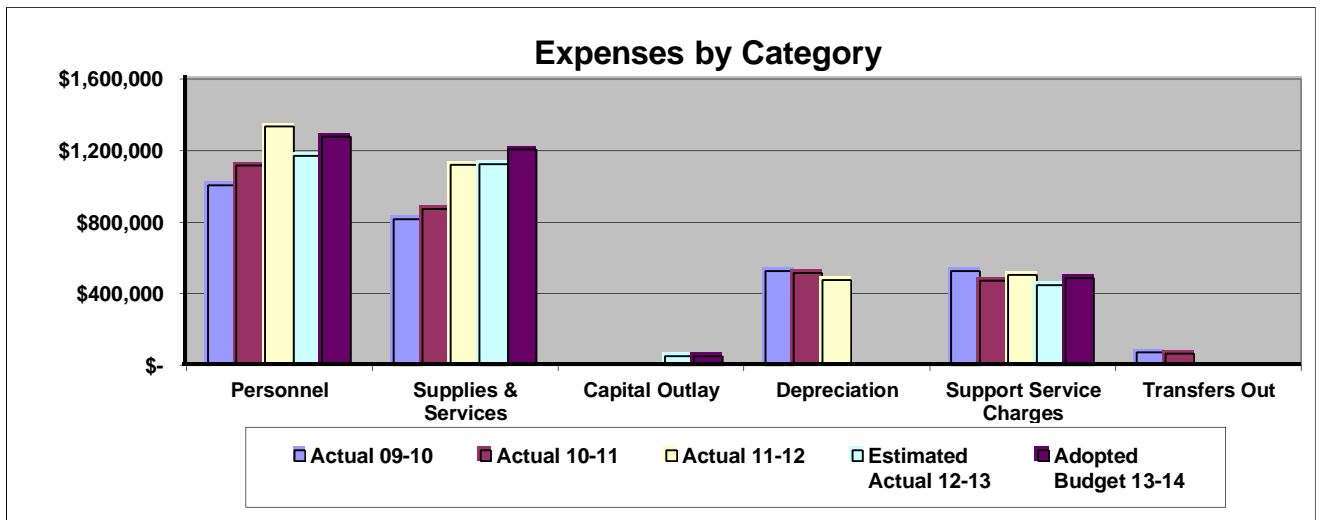
To Treat Wastewater Delivered to the Treatment Plant in an Efficient and Safe Manner and to dispose of wastewater in an environmentally sound manner

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Personnel	\$ 1,007,533	\$ 1,116,195	\$ 1,335,956	\$ 1,169,720	\$ 1,278,100
Supplies & Services	815,089	874,239	1,119,055	1,122,400	1,206,500
Capital Outlay				50,000	50,000
Depreciation	525,481	515,738	478,584		
Support Service Charges	526,800	474,525	507,200	450,000	487,200
Transfers Out	72,900	66,000			
Total Expenses	2,947,803	3,046,697	3,440,795	2,792,120	3,021,800

Revenues / Funding Sources

Note: All Wastewater Revenue is scheduled in the Public Works Dept Wastewater Enterprise Fund Summary

Division Staffing	Budget 12-13	Budget 13-14
Full Time Positions		
Plant Operations Supervisor	1.00	1.00
Water Quality Lab Manager	1.00	1.00
Administrative Clerk	1.00	1.00
Plant Operator	3.00	3.00
Maintenance Mechanic	0.50	0.50
Environmental Specialist	2.00	2.00
Wastewater Systems Manager	1.00	1.00
Civil Engineering Tech	1.00	0.40
Plant Operator Apprentice	1.00	1.00
Management Analyst		0.33
Total Full Time Equivalent	11.50	11.23



Public Works

Wastewater Collection System

Mission:

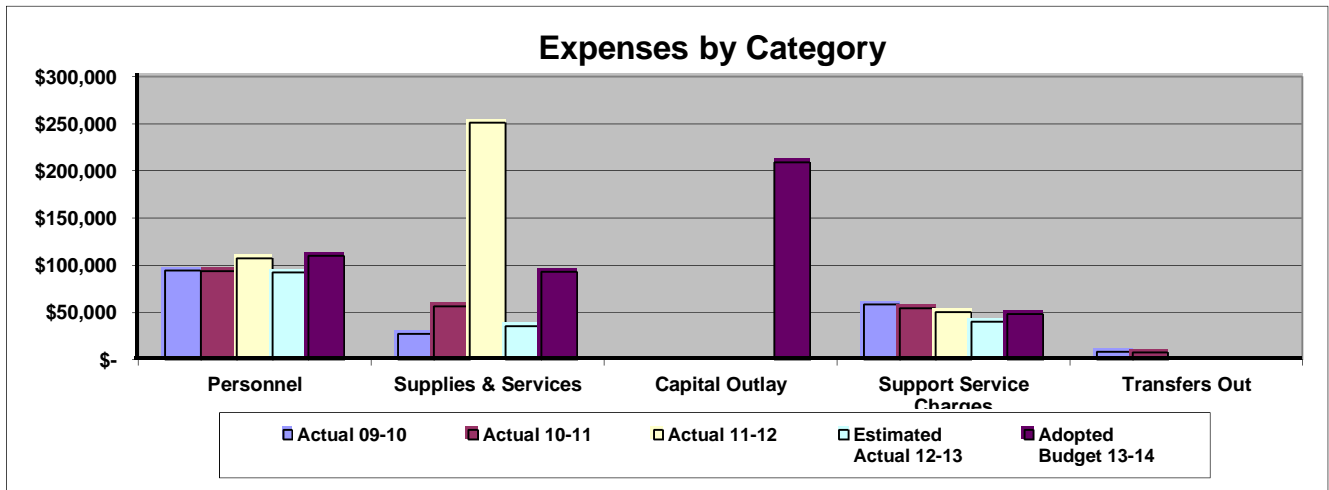
To collect wastewater consisting of used water from kitchen sinks, bathtubs, toilets, washing machines, dishwashers, etc., from homes and businesses through a system of pipes and pump stations connected by a series of sewer manholes and transport it to the City's wastewater treatment plant.

		Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses						
Personnel	\$	94,646	93,807	107,671	92,700	\$ 110,300
Supplies & Services		27,592	56,679	251,416	35,700	93,000
Capital Outlay						209,000
Support Service Charges		58,600	54,800	50,600	40,000	48,600
Transfers Out		8,100	7,700	-		
Total Exps - Wtr Dist System	\$	188,938	212,986	409,687	168,400	\$ 460,900

Revenues

Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary. Revenues to maintain the collection system are built into User Rates.

Division Staffing	Budget 12-13	Budget 13-14
Full Time Positions		
Maintenance Supervisor	0.20	0.20
Maintenance Worker	0.60	0.60
Senior Maintenance Worker	0.20	0.20
Public Works Superintendent	0.10	0.10
Total Full Time Equivalent	1.10	1.10



Public Works

Wastewater Storm Water Quality

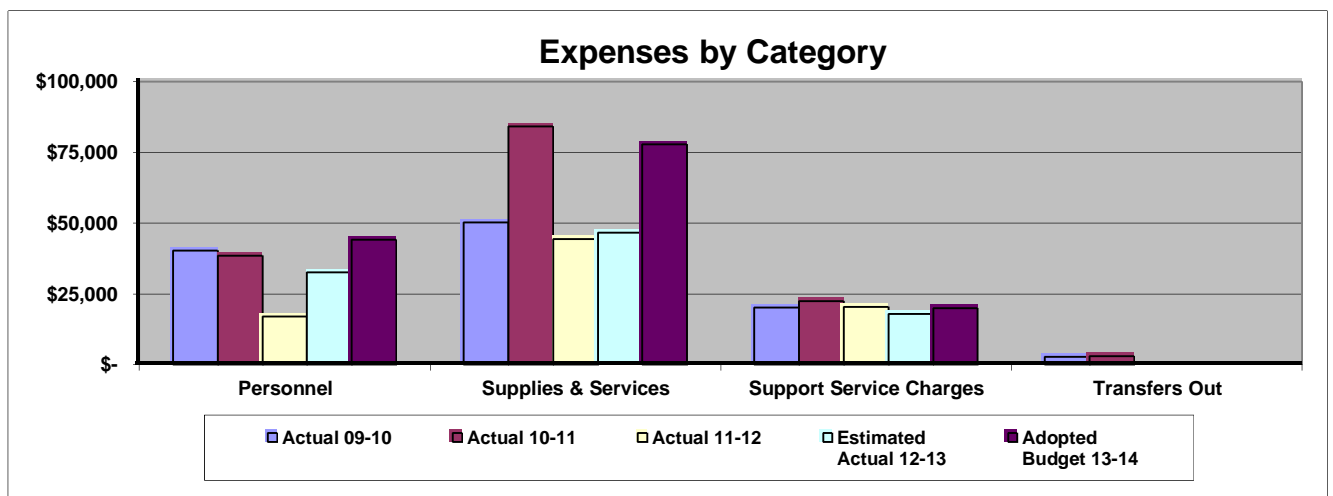
Mission: Provide educational and regulatory services to meet the City's Stormwater National Pollution Discharge Elimination System (NPDES) permit requirements

		Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses						
Personnel	\$	40,400	38,448	17,122	32,700	\$ 44,200
Supplies & Services		50,230	84,248	44,474	46,600	77,900
Support Service Charges		20,300	22,400	20,500	18,000	19,900
Transfers Out		2,800	3,100			
Total Expenses	\$	113,730	148,196	82,096	97,300	\$ 142,000

Revenues

Note: Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary. Reimbursement of Storm Water Quality expenses is made by Measure A through an Interfund transfer.

Division Staffing	Budget 12-13	Budget 13-14
Full Time Positions		
Environmental Program Specia	0.40	0.40
Public Works Superintendent	0.05	0.05
Total Full Time Equivalent	0.45	0.45



Public Works

Wastewater Solid Waste Management

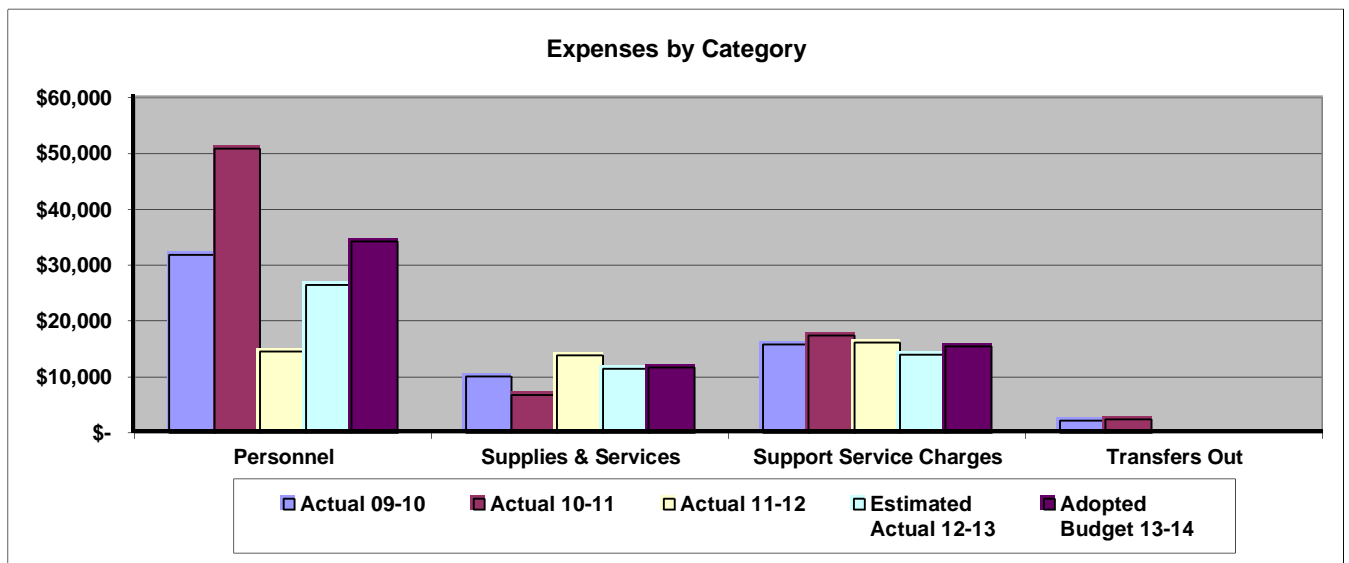
Mission: Provide educational activities and oversight of solid waste operations to achieve solid waste diversion goals

		Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses						
Personnel	\$	31,849	50,923	14,516	26,500	\$ 34,300
Supplies & Services		10,014	6,690	13,794	11,500	11,700
Support Service Charges		15,800	17,400	16,100	14,000	15,500
Transfers Out		2,200	2,400	-		
Total Expenses		59,863	77,413	44,410	52,000	61,500

Revenues

Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary No revenues are generated by Solid Waste Management activities. All expenses are funded by Wastewater User Charges.

Division Staffing	Budget 11-12	Budget 12-13
Full Time Positions		
Environmental Prog Specialist	0.30	0.30
Public Works Superintendent	0.05	0.05
Total Full Time Equivalent	0.35	0.35



Public Works

Wastewater Non Departmental

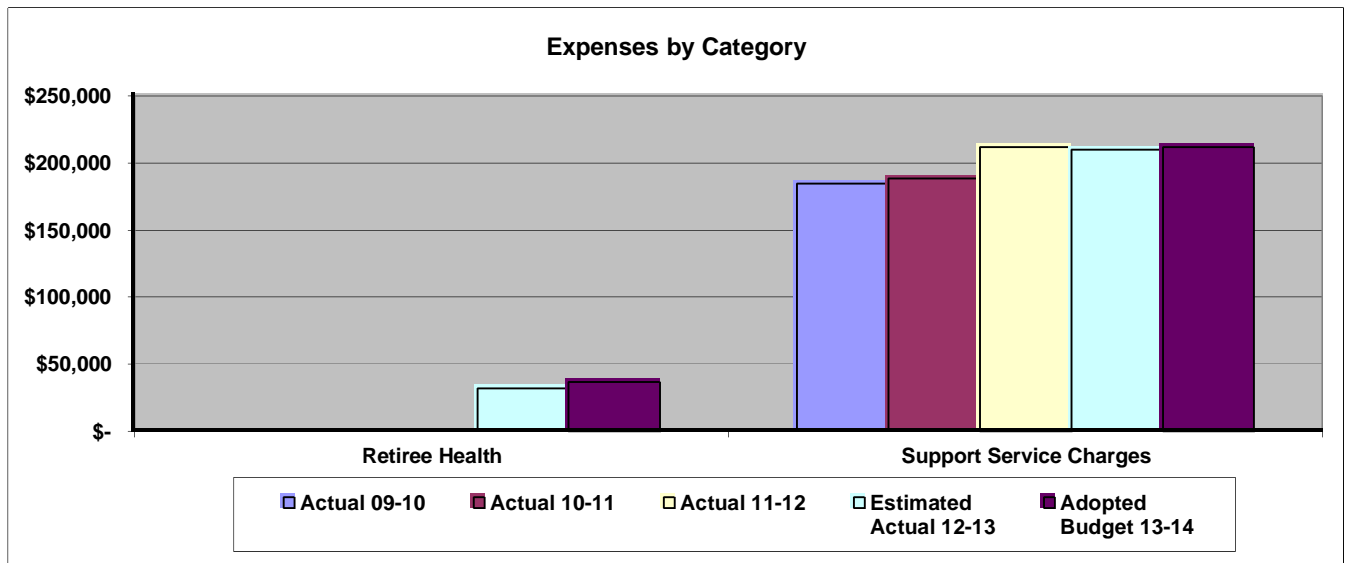
Mission:

To account for Retiree Health and Support Services Transfers

	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Personnel	\$ -	-	-	-	\$ -
Retiree Health	-	-	-	32,000	36,700
Support Service Charges	184,900	188,740	212,100	210,000	212,000
Transfers Out	8,520	-			
Total Expenses	193,420	188,740	212,100	242,000	248,700

Revenues

Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary No revenues are generated by Solid Waste Management activities. All expenses are funded by Wastewater User Charges.



Public Works

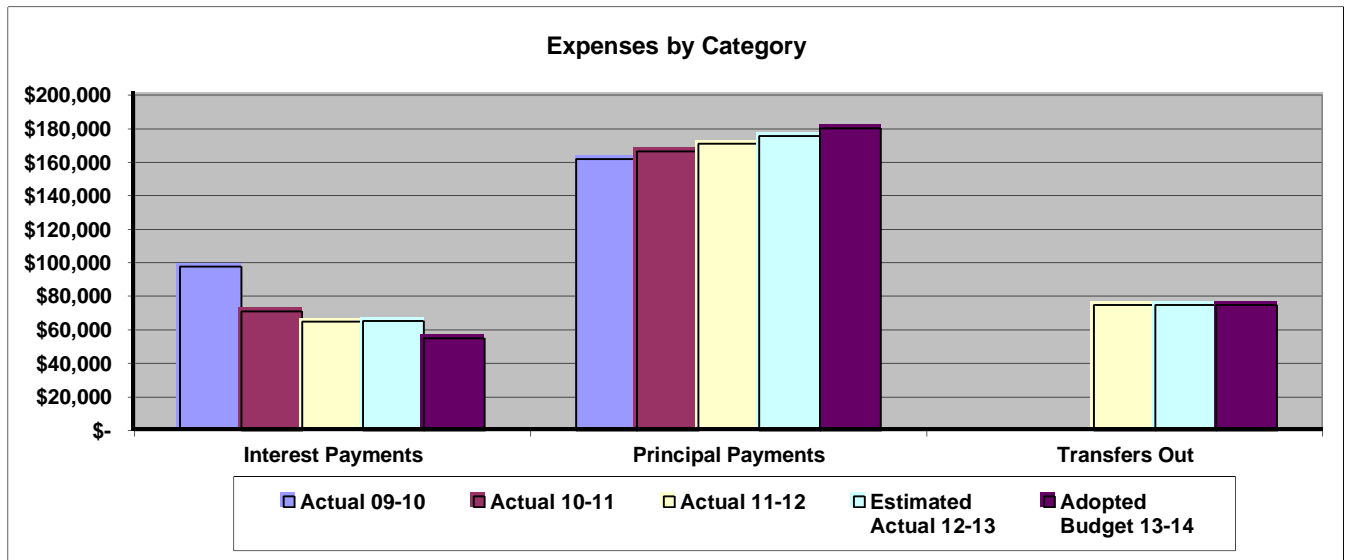
Wastewater Debt Service

Mission: To account for debt service payments

		Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses						
Interest Payments	\$	97,656	71,176	64,869	65,400	\$ 55,100
Principal Payments		162,124	166,502	170,997	175,600	180,400
Transfers Out		-	-	75,000	75,000	75,000
Total Expenses		259,781	237,678	310,866	316,000	310,500

Revenues

Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary No revenues are generated by Solid Waste Management activities. All expenses are funded by Wastewater User Charges.

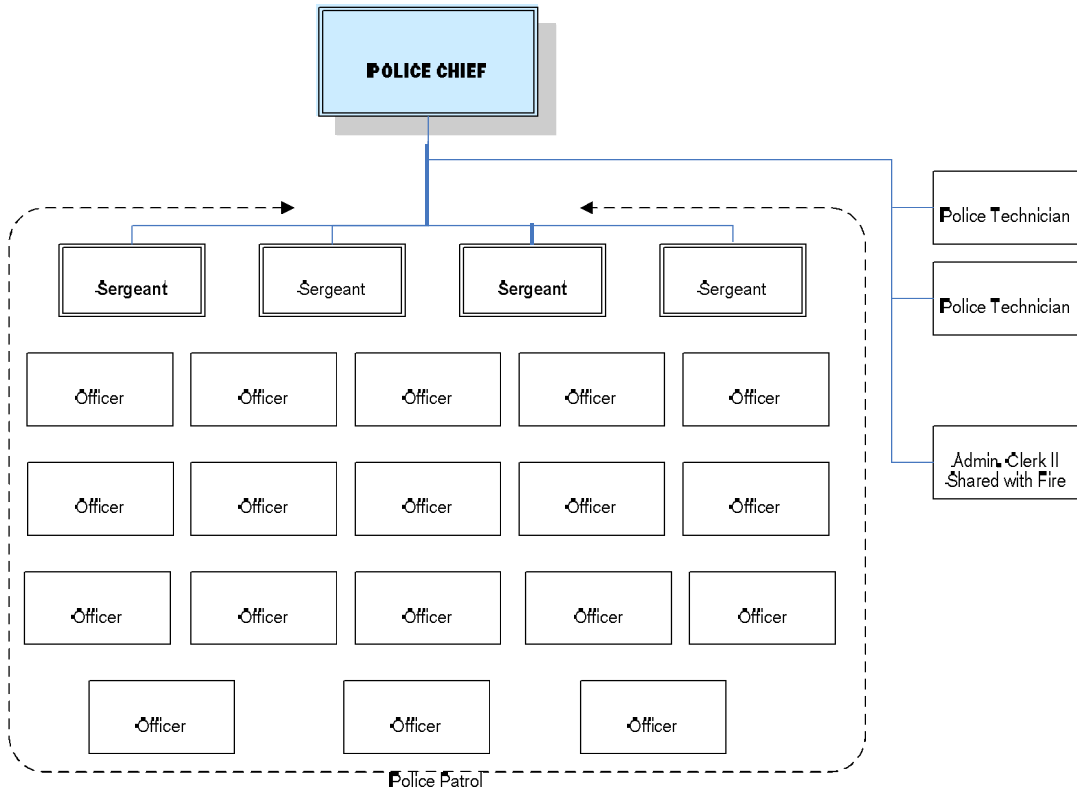




March 2014

City of American Canyon

POLICE REPORTING STRUCTURE



Police

The City contracts with the Napa County Sheriff's Office to provide law enforcement services to the residents of the City of American Canyon. The Police Department is responsible for responding to citizens' calls for service, traffic safety through enforcement, vehicle abatement, crime prevention, gang suppression, criminal investigation and community outreach. For the third consecutive year the Police Department took the lead to organize the City's participation in the National Night Out in August 2013.

Accomplishments of Fiscal Year 2012-2013

- i Facilitated the forming of an association of Managers of multi-family properties. The Managers hold monthly meetings with our Community Resource Officer and receive training regarding crime prevention.
- i Outfitted two new Dodge Charge patrol vehicles.
- i Continued to increase positive public contacts through our "Neighborhood Watch Program" and "National Night Out".
- i Increased public outreach using social media via Facebook, Next Door, and Nixle.

Goals for Fiscal Year 2013/2014

- i Present the "Every Fifteen Minutes" teen drinking prevention program at American Canyon High School.
- i Offer bicycle safety presentations to the local elementary schools. The presentation will include a "bicycle rodeo" and provide helmets to participants.
- i Continue to increase community outreach through Neighborhood Watch, National Night Out, and social media.
- i Upgrade police vehicles in-car video camera systems.

Police Department

Mission: To Serve and Protect the Public in the City of American Canyon.

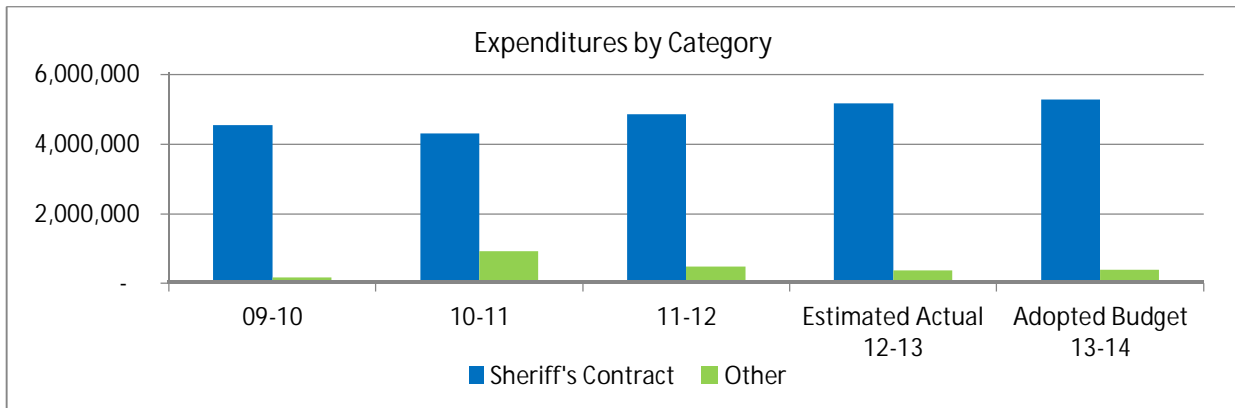
	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	\$ 196,681	197,538	214,667	199,200	\$ 216,400
Sheriff's Contract	4,312,319	4,860,263	4,913,183	5,174,700	5,289,873
Supplies & Services	188,523	177,470	205,390	157,630	160,000
Capital Outlay	16,865	9,526	9,449	10,200	19,300
Transfers Out	16,800				
Division Total	\$ 4,731,188	5,244,797	5,342,689	5,541,730	\$ 5,685,573

Revenues / Funding Sources

Fines and Forfeitures	\$ 133,394	99,025	160,530	130,000	\$ 132,600
Towing Fees / Restricted	36,300	27,600	32,250	40,000	40,000
Transfer In From Other Funds	102,445	109,382	102,418	114,250	105,100
Other	5,047	621	6,920	500	6,500
Division Total	\$ 277,186	236,628	302,118	284,750	\$ 284,200

Division Staffing

Full Time Positions	Budget 12-13	Budget 13-14	Comments
City Staff			
Police Technician	2.00	2.00	Admin Clerk II is shared between the City (70%) and the Fire District (30%)
Administrative Clerk II	0.70	0.70	
Total Full Time Equivalent - City	2.70	2.70	
Sheriff's Contract Staff			
Police Chief	1.00	1.00	Law Enforcement Services are provided by Napa County Sheriff through contractual agreement.
Sergeant	4.00	4.00	
Deputy Sheriff	18.00	18.00	
Total Full Time Equivalent - Contract	23.00	23.00	



Non Departmental

Mission: Activities that do not fit into other departments including contributions to various civic and non-profit organizations. Also includes animal control and shelter payments to the County in addition to clerical support costs for the Fire Protection District. Revenues are general unrestricted revenues not associated with the department's activities.

Non - Departmental

Mission:

Activities that do not fit into other departments including contributions to various civic and non-profit organizations. Also includes animal control and shelter payments to the County in addition to clerical support costs for the Fire Protection District. Revenues are general unrestricted revenues not associated with the department's activities.

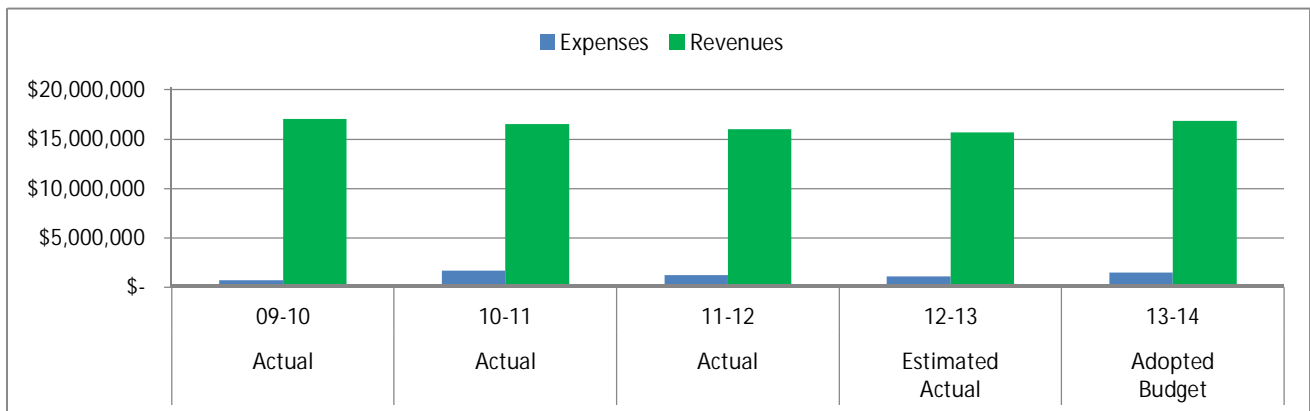
Category	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenditures					
Personnel	94,654	91,838	108,154	112,700	\$ 101,300
Supplies and Services	607,775	976,847	519,352	547,400	683,400
Transfers Out	8,100	610,600	610,600	479,700	752,050
Total for Department	710,529	1,679,285	1,238,106	1,139,800	\$ 1,536,750

Revenues / Funding Sources - See Major General Fund Revenues Section for Analysis

Property Tax	7,134,996	7,428,639	7,303,932	7,334,050	\$ 7,519,000
Sales & Use Tax	1,927,674	1,965,610	2,024,495	2,248,000	2,352,900
Transient Occupancy Taxes	557,365	784,127	1,089,948	1,130,000	1,170,000
Other Taxes	547,297	546,529	585,411	717,300	844,600
Licenses & Permits	381,226	684,301	772,367	733,400	1,125,900
Fines & Forfeitures	176,826	130,525	203,080	171,000	177,700
Intergovernmental Revenues	63,227	91,049	109,641	30,593	5,000
Interest & Rents	275,831	364,586	494,637	468,000	467,200
Charges for Services	298,066	301,240	328,092	319,200	348,800
Miscellaneous Revenues	459,729	263,113	757,461	230,300	124,200
Lease Proceeds					125,000
Transfers In	5,212,869	3,960,955	2,344,487	2,321,650	2,615,230
Total Non Dept'l Revs / Funding	17,035,106	16,520,674	16,013,551	15,703,493	\$ 16,875,530

Division Staffing

	Budget 12-13	Budget 13-14	Comments
Full Time Positions			
Administrative Clerk II	0.30	0.30	
Administrative Assistant	1.00	1.00	
Total Full Time Equivalent	1.30	1.30	



Debt Service

The City incurs debt to finance certain capital projects when resources are not available or the use of debt is the best option. Debt descriptions and adopted debt service budgets for fiscal year 2013-14 are listed below.

<u>Debt Description</u>	<u>Total Borrowed</u>	<u>Purpose / Comments</u>
2002 Lease Revenue Bonds Maturity 6/1/2022	\$4,230,000	Refund 1997 Lease Revenue Bonds which were used to finance construction of the Aquatic Park, Recreation Offices and Other Improvements. Note that this debt was refinanced in October 2012.
Capital Lease – City Hall Maturity 5/1/2032	\$6,695,000	To Finance the purchase of the Broadway City Hall
State of California Davis Grunsky Loan Maturity 12/31/2027	\$2,050,000	To Finance Water system Improvements
State of California Water Resources Control Board Revolving fund Loan Maturity 1/15/2023	\$10,859,470	To Finance the Construction of the Wastewater Treatment Plant
City of Napa Note Payable Maturity 9/30/2017	\$350,000	To Finance the participation in the North Bay Aqueduct Alternative Intake Study and the Delta Habitat Conservation and Conveyance Program from the City of Napa.
Capital Lease – Broadway Street Property Adjacent to City Hall Maturity 8/22/2018	\$1,075,000	To Finance the purchase of property to the north of City Hall for access to Napa Junction Road and for future civic purposes
Capital Lease – Water North Bay Aqueduct Maturity 7/1/2035	\$5,909,403	In 1982, the City entered into a water supply contract with Napa County Flood Control and Water Conservation District for certain quantities of water supplied to the City through the State Water Project and the District. This amount represents an estimate of the City's share of the State's debt.
Internal Loan from Water Enterprise Fund and Wastewater Capacity Fund to Water Capacity Fund	\$5,907,000	In 2008 and 2009, the Water Capacity Fund required a loan to pay for capital projects including Recycled Water Mains and Pump Station Projects.
Internal Loan from Wastewater Capacity Fund to Wastewater Enterprise Fund	\$1,351,600	In 2006 and 2008, the Wastewater Enterprise Fund required a loan to pay for Capital Projects.
Internal Loan from General Fund to Civic Facilities Fund	\$1,514,166	In 2010, the City's General Fund made a loan to the Civic Facilities Fund to provide funds to remodel the former Police Station into a Senior Multi-Use Center.
City of Vallejo Water Capacity Purchase Option 3 Maturity 12/31/2014	\$2,783,655	In 2011, Option 3 was exercised by the City to purchase an additional 1.15 mgd from the City of Vallejo which is financing the purchase over a four year period.

**Debt Service
Adopted Budget**

Debt Description	Principal	Interest	Total	Fund
2002 Lease Revenue Bonds	\$225,000	\$57,900	\$282,900	Lease Rev Ref Bonds Debt Service
Capital Lease – City Hall	\$205,000	\$270,900	\$475,900	Broadway City Hall Debt Service
State of California Davis Grunsky Loan	\$157,800	\$34,200	\$192,000	Water Enterprise
State of California Water Resources Control Board Revolving fund Loan	\$568,500	\$173,600	\$742,100	Wastewater Enterprise and WW Capacity
City of Napa Note Payable Alternative Intake Loan	\$100,000	\$9,000	\$109,000	Water Enterprise
Capital Lease – Broadway Street Property Adjacent to City Hall	\$106,700	\$28,100	\$134,800	Broadway Property Debt Service
Water Capacity Fund Internal Loan	\$0	\$206,000	\$206,000	Water Capacity
City of Vallejo Water Capacity Purchase	\$836,000	\$55,500	\$891,500	Water Capacity
Wastewater Enterprise Fund Internal Loan	\$0	\$5,500	\$5,500	Wastewater Enterprise
Senior Multi-Use Center Internal Loan	\$5,000	\$42,000	\$47,000	Civic Facilities Impact Fee Fund
Total Debt Service	\$2,204,000	\$882,700	\$3,086,700	

Capital Projects

Capital Improvement Program

The purpose of the capital improvement program (CIP) is to provide the City of American Canyon with a long-range plan for capital improvements. It is a planning document and does not authorize or fund projects.

Investments in CIP projects shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation and provide or improve service to areas lacking or having deficient service. Evaluation criteria for selecting which projects to include for funding shall include prior commitments, availability of state or federal grants, efficiency improvements, achieving stated economic development objectives, elimination of hazards and a project's expected useful life. The general rules for inclusion in the CIP are a cost threshold of \$50,000, a "life" of over ten years and requires two people to lift it.

The first year of the CIP is called the capital budget and is incorporated into the operating budget, which appropriates funds for ongoing day-to-day expenditures.

The planning time frame for the CIP will normally be five years. It is produced periodically as a separate planning document to identify capital improvement needs and to coordinate financing and timing of those needs in a manner that maximizes the return to the public. Generally, as each annual budget is prepared, additional projects and priority needs are developed and added to the program to maintain a total five-year plan. Projects slated for subsequent years are approved on a planning basis and do not receive expenditure authority until they are eventually incorporated into the capital budget. As such, tentative Council endorsement of the overall five-year program is desirable for effective implementation of overall City goals and objectives.

Prior to approval of the capital budget by the City Council, it is reviewed by the City Council Finance Sub-Committee and approved by the Planning Commission for consistency with the General Plan.

The Finance Committee process is to carefully review the scope of each project, proposed financing and assessed priorities. Only those projects which are truly necessary are included in the capital budget. This will ensure that the City's limited staff and financial resources are properly focused and that expectations for project delivery are realistic.

Capital Improvement Program (continued)

Due to complexity and regulatory requirements, capital projects typically require several years to complete so project budgets are established on a project-duration basis. That means that project budgets shall automatically carry forward to subsequent fiscal years until the project is completed. Projects are typically funded with a combination of general city revenues, developer impact fees, capacity fees, grant funds, and developer dedications.

The City's capital projects budget for fiscal year 2013-14 are presented on the following page.

RECOMMENDED 2013/14 CAPITAL BUDGET

Proj No	Name	2012-13		2013-14		Notes
		Carry-over	New	Carry-over	New	
CAPITAL BUDGET FY 2013/14						
1	CF09-02000 Mods to EOC	11,000	-	11,000	-	Construction to be completed by June 2014.
2	PR09-0300 Napa River loop trail	80,000	-	60,767	-	Construction completed; awaiting County invoice
3	PR13-0200 Newell Open Space	100,000	-	38,799	-	PE underway for access to open space
4	SD09-0400 Kimberly Flood Control, Clean Water & Park Imp	10,800	-	10,800	-	
5	SD09-0500 Calfed monitoring	22,000	-	20,336	-	Monitoring to be performed in fall 2013. Final report to F&W in 2013
6	TR12-0100 Annual PMP Proj	149,644	-	149,644	-	Scheduled for spring/summer 2013
7	TR12-0400 SR29/NJ Rd Intx Imp	375,000	-	346,690	-	PE/ENV to be completed by June 2014
8	WW07-0500 WW Main Upsizing	379,381	-	379,381	-	Construction to be completed Summer 2013
9	WW08-0300 WWTP Prelim Design Report	40,842	-	22,269	-	Action plan September 2013
10	PR09-011 Kensington Kimberly	85,000	-	49,458	-	PE/ENV to be completed by June 2014
11	PW08-0015 ACHS - mitigation property	878,220	-	878,220	-	Payment due to NVUSD
12	RW12-0100 Recycled Water Delivery	86,918	-	86,918	-	Dodd Court
13	SD12-0100 Routine Creek Maint - mitigation	50,000	-	50,000	-	Mitigation associated with Annual Creek Cleaning Permit
14	SD12-0200 Rio del Mar Chnl	60,000	-	60,000	-	No activity in 2012/13
15	TR07-0600 Broadway South improv	1,626,334	-	1,494,525	-	Construction to be completed by Dec 2013
16	TR12-0300 NJ Elementary School Area Improv	286,000	-	281,900	-	Construction to be completed by Dec 2013
17	TR13-0100 Theresa Ave SR2S, Phase 3	230,000	-	226,400	-	Construction to be completed by Dec 2013
18	TR13-0300 Green Island Road/Paoli Loop	55,706	-	55,706	-	Construction to be completed by July 2013
19	WA07-0200 Potable Water Storage Tank - HP	60,000	-	60,000	-	Final Design
20	WW13-0100 WWTP Sludge Removal	282,000	-	282,000	-	Construction to be completed by Dec 2013; Added 3-5-2013
21	WW13-0200 WWTP Energy Efficiency	438,000	-	438,000	-	Construction to be completed by Dec 2014; Added 2-19-2013
SUBTOTAL		5,306,845	5,002,813	5,002,813	5,002,813	

RECOMMENDED ADDITIONAL PROJECTS FOR FY 2013 -2014

(CIP)	CF09-02000	Mods to EOC	25,000	25,000	CON. Fire District Funding.
(New)	TR13-0400	Eucaalyptus Dr Complete Streets	528,000	528,000	Traffic impact fee fund
(New)	WA14-0100	Upgrade Chem. Bulk Storage Fac.	85,000	85,000	Water Operations
Subtotal			638,000	638,000	

TOTAL - CAPITAL BUDGET FY 2013-2014

5,640,813

*288,000 original allocation. \$201,802 allocated to Broadway South

(CIP) project in Five-year CIP approved by CC in 2012

(New) new project - not in Five-year CIP approved by CC in 2012

Proposed Changes to the Approved Capital Improvement Plan FY'11 thru '16

	13/14	14/15	15/16
<i>To be added to FY 2015/16</i>			
PR16-1600 Court Resurfacing Program			\$200,000
WA16-2300 Oat Hill Tank Access Road Rehab			\$25,000
<i>FY 2013/14 Projects to be reassigned to FY 2014/15</i>			
PR11-0400 Little League Complex - Phase 1B	-\$115,000	\$115,000	
PR13-0100 Clark Ranch Master Plan	-\$100,000	\$100,000	
PR14-0200 Linwod Park - Rehabilitation	-\$25,000	\$25,000	
RW13-0100 Town Center Recycled Water Pipelines	-\$200,000	\$200,000	
SD12-0100 Routine Creek Maintenance Permit - Mitigation	-\$7,500	\$7,500	
SD13-0100 Walsh Creek - Enlarge Channel East of SR29	-\$30,000	\$30,000	
SD13-0200 Walsh Creek - Rechannelization	-\$30,000	\$30,000	
TR112-0200 Pedestrian Overcrossing	-\$50,000	\$50,000	
TR14-0100 Devlin Road Ex	-\$655,849	\$655,849	
WA07-0200 Potable Water Storage Tank HP	-\$3,965,953	\$3,965,953	
WA07-0500 Eastside Storage Tank #1	-\$65,000	\$65,000	
	<hr/> -\$5,244,302	\$5,244,302	\$225,000

Miscellaneous

RESOLUTION # 2013- 46

A RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR 2013-2014 FOR SPECIAL REVENUE, WATER, WASTEWATER, DEBT SERVICE AND CAPITAL PROJECT FUNDS AND THE GENERAL FUND EXCEPT FOR THE PARK AND RECREATION DEPARTMENT

WHEREAS, the City of American Canyon's three year Structural Deficit Elimination Plan which resulted in reductions in services to the community, as well as reduced income to employees ends at the conclusion of FY 2012-2013; and

WHEREAS, revenues are increasing again and the Structural Deficit Elimination Plan was successful in reducing expenses to match revenues maintaining the General Fund balance nearly unchanged; and

WHEREAS, the Finance Committee reviewed the proposed General Fund budget and discussed the proposed three year Stabilization Plan which projects a small use of the General Fund reserves in the first two years and a balanced budget in the third year; and

WHEREAS, the City Council reviewed the General Fund, Water, Wastewater and the Affordable Housing Funds budgets. These budgets include all salary expenses and typical operational budgets.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of American Canyon adopts the attached budget for fiscal year 2013-14 for all special revenue, water, wastewater, debt service and capital project funds and the general fund except for the park and recreation department;

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on the 4th day of June, 2013 by the following vote:

MAYOR GARCIA:	<u> </u>
VICE MAYOR JOSEPH:	<u> </u>
COUNCIL MEMBER B. BENNETT:	<u> </u>
COUNCIL MEMBER J. BENNETT:	<u> </u>
COUNCIL MEMBER LEARY:	<u> </u>

 Leon Garcia
Leon Garcia, Mayor

ATTEST:
 Rebekah Barr
Rebekah Barr, MMC, City Clerk

APPROVED AS TO FORM:
 William D. Ross
William D. Ross, City Attorney

RESOLUTION # 2013 - 47

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
ADOPTING THE GENERAL FUND'S PARKS AND RECREATION DEPARTMENT
BUDGET FOR FISCAL YEAR 2013-14**

WHEREAS, since the City's Inception, It has provided parks and open space to its residents to enhance their health and well-being; and

WHEREAS, these venues offer opportunities for exercise, fitness, fun, entertainment, relaxation, socializing, fresh air and a place to be outdoors; and

WHEREAS, parks are located throughout the City and other facilities include a Senior multi-purpose center, Aquatic Center, Gymnasium, basketball courts, soccer and softball fields, playground equipment; and

WHEREAS, the recommended Parks and Recreation Department Budget for Fiscal Year 2013-2014 has been reviewed by the Finance Committee and the City Council found to be satisfactory.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of American Canyon adopts the General Fund Park and Recreation Department Budget for fiscal year 2013-14

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on the 4th day of June, 2013 by the following vote:

MAYOR GARCIA:	<u>obtained/received</u>
VICE MAYOR JOSEPH:	<u>Y/N</u>
COUNCIL MEMBER B. BENNETT:	<u>Y/N</u>
COUNCIL MEMBER J. BENNETT:	<u>Y/N</u>
COUNCIL MEMBER LEARY:	<u>Y/N</u>

Leon Garcia
Leon Garcia, Mayor

ATTEST:
Rebekah Barr
Rebekah Barr, MMC, City Clerk

APPROVED AS TO FORM:
William D. Ross
William D. Ross, City Attorney

Resolution 2013-03

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE AMERICAN CANYON FIRE PROTECTION DISTRICT ESTABLISHING THE ANNUAL APPROPRIATIONS FOR FISCAL YEAR 2013-14

WHEREAS, June 4, 2013, the Board of Directors of the American Canyon Fire Protection District (District) held a Public Hearing on the proposed budget for FY2013-2014; and

WHEREAS, it is the intent of the Board of Directors of the District, to adopt the proposed budget for FY2013-2014; and

WHEREAS, the Fire Chief's recommended budget has been distributed to the Board of Directors of the District and is available for review by the citizens of the City of American Canyon and other interested parties in the office of the District Clerk.

NOW THEREFORE, be it resolved by the Board of Directors of the District that the Fiscal Year 2013-2014 Operating Budget, summarized in Attachment I, is hereby adopted for FY2013-2014.

BE IT FURTHER RESOLVED, that the amount encumbered on the books of the District for FY2012 -2013 shall be carried forward and that the Fire Chief, Fire District Treasurer or their appropriate designees, are hereby authorized to take the necessary steps to carry forward encumbrances in the various funds of the District.

BE IT FURTHER RESOLVED, that the District Board authorizes the Fire Chief to recruit and hire an Assistant Fire Chief, increasing District career firefighter staffing to a total of eighteen (18) career personnel.

BE IT FURTHER RESOLVED, that the amendments to the Operating Budget for the District for FY2013-2014 shall only be amended in accordance with the fiscal policy of the District.

BE IT FURTHER RESOLVED, that the Fire Chief or his appropriate designee, is hereby authorized to approve payments for goods or services received by the District in accordance with the District's approved budgets, programs, and policies.

BE IT FURTHER RESOLVED, that this resolution shall be operational on July 1, 2013, as a Preliminary and Final Operating Budget, and may be amended from time to time by resolution of the Board of Directors.

APPROVED AND ADOPTED at a joint meeting of the City Council of the City of American Canyon and the American Canyon Fire Protection District held on the 4th day of June, 2013 by the following:

Chairman Garcia: yes
Vice Chair Joseph: yes
Board Member J. Bennett: yes
Board Member B. Bennett: yes
Board Member K. Leary: yes

Leon Garcia

Leon Garcia
Chairman, Board of Directors

ATTEST:

Glen E. Weeks

Glen E. Weeks
District Clerk

APPROVED AS TO FORM:

William D. Ross

William D. Ross
District Counsel
American Canyon Fire Protection District

Resolution 2013-03

Appropriations Limit

State law requires the City and Fire District to set an appropriation limit each fiscal year. The Appropriations Limitation, also known as the Gann Limit, was imposed by Propositions 4 and 111. It created a restriction on the amount of revenue which can be appropriated in any fiscal year. The law stipulates that the Limit is based on actual appropriations in the base year of 1978-79 and is increased annually using the growth of population and an inflation factor. Since the City was incorporated in 1992, it was necessary for the County of Napa to transfer a reasonable amount of its limit to the City which became the City's base year limit. An Agency has a choice of inflation factors. It may use either the growth in the California Per Capita Income or growth in the non-residential assessed valuation due to new construction within the city. Not all revenues are restricted by the Limit, only those which are referred to as "proceeds of taxes."

After the annual appropriations limit is calculated, the appropriations that are subject to the limit are determined. If the proceeds of taxes are greater than the appropriations limit, it will restrict the ability of the Agency to appropriate the taxes. That means that the Agency may not be able to spend the taxes and may in fact have to return taxes which have exceeded the limit. Under State laws, it is allowed for an Agency to carryover the excess and appropriates it the following year if possible. If the limit won't allow it, then the tax revenues must be returned to the taxpayers. There is an override option. If the voters approve an override to temporarily increase the limit, the City may appropriate the revenues and spend them. However, there is a four year time limit on the override.

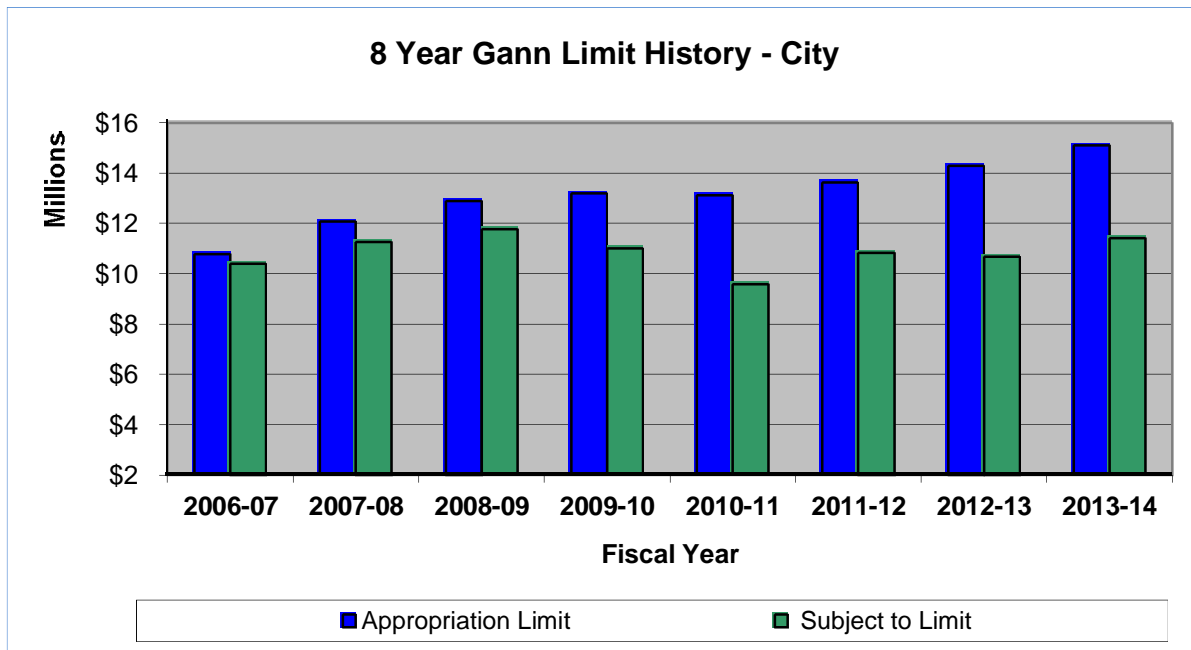
FY 2013-2014 Appropriation Limit

The fiscal year 2013-2014 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 1.05% and the City population increase of 0.65%. These factors were provided by the State Department of Finance. Using these factors in the prescribed formula, staff calculated an increase in the limit of 5.80%.

When applying this increase to the prior year's limit and comparing it to the proceeds of taxes, it was found that the City and the Fire District are both well below their limits for fiscal year 2013-14. The City is at 75% of its limit while the Fire District is at 31%. Eight years of historical data is provided in the following tables and charts.

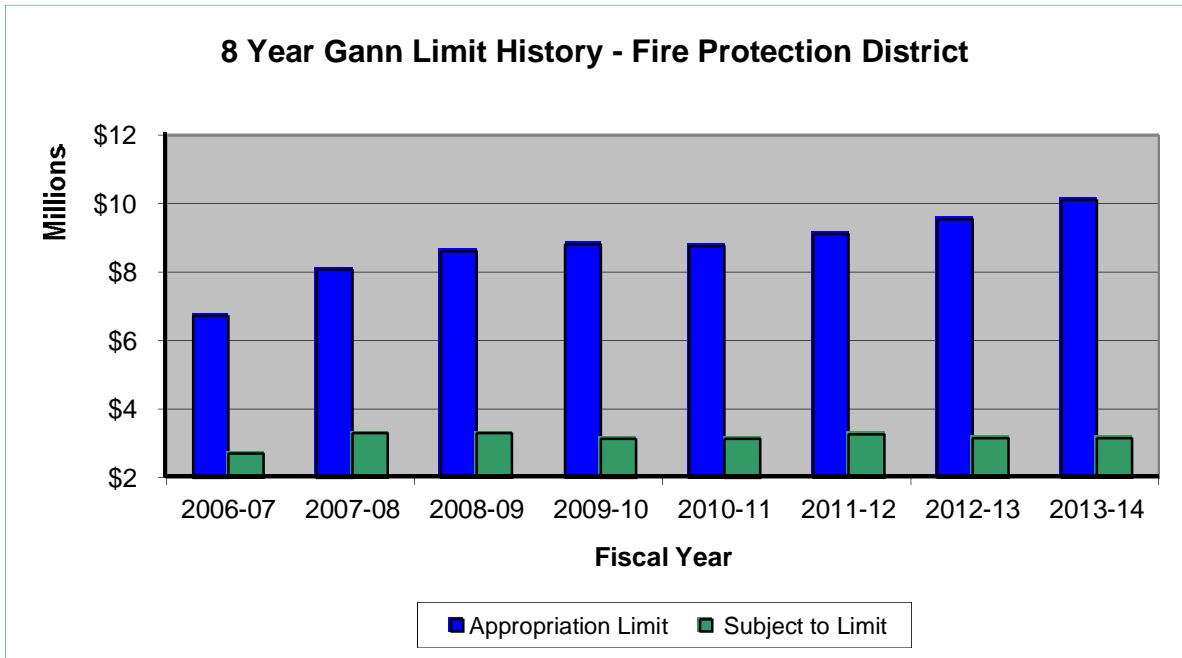
City of American Canyon Appropriations Limit Eight Year History

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
2006-07	\$ 10,783,085	\$ 10,384,322	\$ 398,763	3.96%	16,031
2007-08	12,076,026	11,253,245	822,781	4.42%	16,293
2008-09	12,885,011	11,768,066	1,116,945	4.29%	16,503
2009-10	13,195,673	11,003,145	2,192,528	0.62%	16,836
2010-11	13,105,942	9,585,117	3,520,825	-2.54%	19,401
2011-12	13,638,043	10,830,329	2,807,714	1.03%	19,693
2012-13	14,281,759	10,687,404	3,594,355	1.04%	19,809
2013-14	\$ 15,110,101	\$ 11,405,644	\$ 3,704,457	1.05%	19,862



**American Canyon Fire Protection District Appropriations Limit
Eight Year History**

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
2006-07	\$ 6,729,656	\$ 2,700,000	\$ 4,029,656	3.96%	16,031
2007-08	8,076,260	3,300,000	4,776,260	4.42%	16,293
2008-09	8,617,297	3,294,887	5,322,410	4.29%	16,503
2009-10	8,825,063	3,126,427	5,698,636	0.62%	16,836
2010-11	8,765,053	3,143,192	5,621,861	-2.54%	19,401
2011-12	9,120,914	3,262,043	5,858,871	1.03%	19,693
2012-13	9,551,421	3,151,831	6,399,590	1.04%	19,809
2013-14	\$ 10,105,403	\$ 3,157,913	6,947,490	1.05%	19,862



Timing of Revenues Received

Revenue Types	Monthly	Scheduled	Varies
Property Tax		Primary Distributions - December & May	
Sales Tax [1]	75% of Est Allocations with Quarterly Reconciliation	For Triple Flip - Estimated 25% of Sales Tax collected paid from Property Tax revenues with Property Tax Distributions in December & May	
Transient Occupancy Tax	Within 30 days of end of month		
Vehicle Licence Fee (VLF)	Local Portion from registration fees suspended by the State in Fiscal Year 2013-14	Paid with Property Tax in Lieu of VLF Distributions in December & May	
Grants			Generally based on request for reimbursement of eligible expenditures
Fees for Services & Permits			As services are needed
Business License Tax		Renewals Sent in December and payments delinquent February 1st	
Water and Wastewater			
Single Family Residential	Billed Monthly		
Multi-family & Mobile Home Parks	Billed Monthly		
Non-Residential	Billed Monthly		
Development Impact & Connection Fees			Generally as Development Permits are issued
Gas Tax allocations	Distribution from State allocations		
Other General fund, Enterprise Funds and Special Funds Revenues			Varies depending on revenue types

[1] As part of Prop 1a (November 2004) an estimated 25% of Sales Tax is paid in December and May with a true up reconciliation done the following December.

Fund Descriptions

General Fund

General Fund – accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds

Measure A / Storm Drain Fund – accounts for the proceeds and expenditures of a special half cent sales taxes approved by the voters in 1998. The tax sunsets in 2018.

Gas Tax Fund – accounts for proceeds and expenditures of gas tax revenue received under the California Streets and Highways Code.

Abandoned Vehicle Abatement Fund – accounts for the grant funds used to abate abandoned vehicles.

Community Development Block Grant (CDBG) Loan Repayment Fund – accounts for housing rehabilitation loans made to qualified applicants with Federal Community Development Block Grant monies.

State Supplemental Law Enforcement Fund – accounts for revenue granted from the state General Fund for Citizen Option for Public Safety (COPS) program to provide supplemental public safety services for front line law enforcement including anti-gang, community crime prevention and juvenile justice programs.

Lighting and Landscaping Assessment District Fund – accounts for Lighting and Landscaping Assessment District activities to maintain the LaVigne, Vintage Ranch and Napa Junction Mixed Use neighborhood street lights, safety lighting, parks, street medians, street tree trimming and graffiti removal thru tax assessments to benefitting property owners.

Newell Open Space Fund – accounts for the costs to maintain open space at the Newell Open Space.

LaVigne Open Space Fund – accounts for the costs to maintain open space at the La Vigne Open Space.

Debt Service Funds

2002 Lease Revenue Bonds – debt was issued to finance the acquisition and construction of a Community Center/Gymnasium facility and Aquatic Center Facility.

City Hall Capital Lease – debt was issued to finance acquisition of an office building at 4381 Broadway and construction of tenant improvements to transform the building to a City Hall.

Broadway Property – debt was issued to finance the acquisition of property adjacent to City Hall so that direct vehicle access from Napa Junction Road and for future civic purposes.

Enterprise Funds

Water Operations Fund – accounts for operation and maintenance activities of the City’s water treatment plant and distribution system.

Water Capacity Fund – accounts for capacity fees accumulated to pay for expansion of water infrastructure and facilities. This fund is consolidated with Water Operations Fund in the CAFR.

Wastewater Operations Fund – accounts for operation and maintenance activities of the City’s wastewater treatment plant and collection system.

Wastewater Capacity Fund – accounts for capacity fees accumulated to pay for additional wastewater infrastructure and facilities. This fund is consolidated with Wastewater Operations Fund in the CAFR.

Capital Projects Funds

Capital Projects Fund – this account is used to accumulate funds that the city desires to commit to capital projects.

Park Improvement Fund – accounts for impact fees collected by new development to be used for adding new parks, park improvements, and recreation facilities.

Traffic Impact Fee Fund – accounts for impact fees collected by new development to be used for street improvements.

Civic Facilities Impact Fee Fund – accounts for impact fees collected by new development to be used for Civic Facilities improvement projects.

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

Budget Cycle

The City and Fire District budget process begins in January each year. Finance Staff prepares line item budget worksheets, instructions and a budget cycle calendar for presentation to the Department Directors and other key staff involved in the budget process. The City Manager, at the kick off meeting, provides direction regarding City goals, department goals, and expectations during the coming year and beyond.

On the budget worksheets, the Department Directors project their revenue and expenditure line item balances through the end of the fiscal year. This serves as the basis for determining the resources available at the beginning of the fiscal year in each fund. Directors also make their new year budget requests on the worksheet and return it to the Finance Department for compilation.

While Directors are completing their department's budget worksheets, Finance staff is computing salary and benefit budgets for regular full time staff for each department which are posted to each department's budget worksheet after verifying staff allocations percentages. Human Resources staff estimates benefit rates and an estimated cost of living increase to program into the budget for planning purposes. Directors are responsible for requesting overtime and part time or seasonal staff budgets.

All supplemental budget requests for new staff or equipment are presented on separate forms for review by the City Manager. If approved, they are added to the City Manager's recommended budget. Once the budget worksheets are completed by the departments, they are compiled by Finance Department staff. All departments' budget worksheets are then provided for City Manager review, evaluation and approval.

The City Manager's recommended budget is then presented to the Finance Committee which is comprised of the Mayor, Vice Mayor, City Manager, Finance Director and the Fire Chief. The details are discussed and reviewed at the Committee and department Directors may make a presentation on their budgets and goals for the new budget year. Following review by the Finance Committee, a budget workshop is held with the City Council in May. After receiving any feedback and making necessary adjustments, a public hearing is held during the first Council Meeting in June.

The City Council adopted the City's operating budget at their meeting on June 4, 2013. The Fire District budget was also adopted by the Board of Directors on that date.

Classification of Funds

Generally Accepted Accounting Principles or GAAP requires that governments segregate funds by fund type. Each fund type is explained below.

The summary schedule of sources and uses of funds shows all the city's funds by fund type.

Governmental Fund Types

These funds account for general governmental functions which are generally tax supported. The five types of government funds are: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds. Modified Accrual basis of Accounting - All governmental funds share a common measurement focus and basis of accounting. Under the *current financial resources* measurement focus, the objective of the operating statement is to report near – term inflows and outflows of spendable resources. To achieve this objective, the modified basis of account is used. This means that revenues are recognized when they are measurable and available to finance expenditures of the fiscal period. Revenues received as long as 90 days after the end of the fiscal year may be accrued. Revenues received after that do not satisfy the availability criterion and the receivable should be offset with deferred revenue, a liability account.

The City records revenues received up to 90 days following the end of the fiscal year under the modified accrual basis of accounting. When revenues are considered immaterial, the cash basis of accounting is used. Expenditures are recorded when the liability is incurred. The City prepares its budget for governmental funds using the modified accrual basis of accounting.

General Fund

The General Fund is the chief operating fund and is used to account for activities traditionally associated with general government which are not required to be accounted for in a separate fund. Major revenues include sales tax, property tax, transient occupancy tax, licenses, permits, and fines and forfeitures. This fund is used to finance core municipal services such as administration, law enforcement services, parks and recreation programs and activities, street maintenance and community development functions. The Fire Protection District is a subsidiary special district to the City and maintains its finances separately from the City. It has a Fire Operations Fund to account for its activities along with other funds which account for mitigation fees, grants, and for resources dedicated to procuring fire apparatus and special equipment.

Special Revenue Funds

These funds account for revenues raised for a specific purpose. Often there are legal restrictions and the use of a separate fund facilities legal compliance reviews.

For example, the City accounts for Gas Tax revenues in a special revenue fund. Revenues are received from the State using a number of formulas to allocate the City's share of State and County gasoline tax collections in accordance with the provisions of the State of California Streets and Highway Code. Revenues are disbursed by the State based on population and must be used towards the maintenance and repair of City streets that serve as State and County thoroughfares.

Another special revenue fund is the *Measure A* Fund which accounts for the City's share of the half cent County wide tax measure approved by the voters in 1998 to pay for the Napa Flood Control Project and related flood control measures taken by cities throughout the County of Napa. This revenue is legally restricted.

Debt Service Fund Types

Debt Service funds are used to account for the accumulation of resources for, and the payment of general long term debt principal and interest. Debt service funds are not required but are permitted to be used. Three separate debt service funds have been established by the City to account for debt activity related to the acquisition of city hall, construction of the aquatic and community center, park and recreation facilities and the purchase of property adjacent to city hall.

Capital Project Fund Types

Capital project funds are used to account for major capital acquisition and construction and is permitted by GAAP and not required. The City accounts for general governmental capital projects in one CIP fund and has separate funds to account for impact fees.

Proprietary Fund Types

There are two types of proprietary funds: Enterprise funds and Internal Service Funds. These funds have a different objective than governmental funds and use a different measurement focus and basis of accounting to accomplish it. Proprietary fund types use the full accrual basis of accounting which records liabilities when incurred and revenues when earned.

The economic resources measurement focus used by proprietary funds measures the change in net assets. It was designed to answer the question "What transactions and events have increased or decreased the fund's total economic resources?" Net assets are used as a practical measure of economic resources.

Key differences between the governmental fund type *current financial resources* measurement focus and the *economic resources* measurement focus is that in the latter, the operating statements do not record the issuance of debt, debt service principal payments, or capital outlay. As a result of these transactions, there is no change in economic resources so they are not recorded in proprietary fund types.

Internal service funds are permitted by GAAP and not required. They facilitate accounting and cost allocations of certain internal services like fleet operations, building maintenance or information technology. User charges are computed and charged out to other departments in the government agency that use their services. The City of American Canyon does not currently use internal service funds. Various services are accounted for including cost allocations from within the general fund.

Enterprise Funds – may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also requires the use of an enterprise fund for certain activities related to debt, legal requirements to recover costs or based on a government agency's policy decision to recover costs.

The City operates water and wastewater facilities and accounts for their operations using enterprise funds and prepares their budgets using the full accrual basis of accounting except that capital expenses are budgeted as an expense. Under GAAP, these expenses are reclassified as fixed assets.

FISCAL POLICY KEY POINTS

This section contains key definitions and information regarding the City's fiscal policy. For the full policy, refer to the City's Website,

<http://www.cityofamericancanyon.org/index.aspx?page=450>

Background - The goal of the fiscal policy is to achieve long-term stability and a positive financial condition for the City. These policies provide guidelines in planning and directing day-to-day financial affairs and in developing financial recommendations to the City Council / Board of Directors.

These policies set forth the basic framework for the overall fiscal management of the City and Fire District. These policies are designed to achieve, year in and year out, a balanced budget for the City of American Canyon.

Operating Budget - The annual financial operating plan is prepared each fiscal year. It is a public document that can tout past accomplishments and promote communications between the citizens and the City Council / Board of Directors. It should explain where the money to fund operations comes from and where it goes. It can talk about major policy choices, tradeoffs, and recommendations.

Fund Balance Categories - In accordance with Governmental Accounting Standards Board Statement No. 54, fund balance is categorized as follows:

- i Non-spendable - Inherently non-spendable such as prepaid items, inventories, long term loan receivables or non financial assets held for resale, e.g. Houses
- i Restricted – Externally enforceable legal restrictions such as limitations imposed for debt covenants, contributors or the government
- i Committed – self-imposed limitations set in place prior to the end of the period such as limitations on use of resources imposed by the City Council, e.g. contingency, catastrophic, economic development and technology reserves. Formal action by the City Council is needed to impose, remove or modify a constraint
- i Assigned – limitation resulting from intended use. The City Council may delegate authority to assign resources for intended uses
- i Unassigned – residual net resources. Only the general fund must report a positive amount while other governmental funds may report a negative amount

General Contingency Reserve - goal is 20% of the operating annual budget; \$3.12 million for the City and \$800,000 for the Fire District.

Risk and Catastrophic Reserve - will only be used in the event of a disaster or to replace equipment and buildings damaged due to an unusual event or accident. City Goal is \$2.0 million while Fire District Goal is \$500,000.

Economic Development Reserve will only be used to further the City's adopted Economic Development program. The City's goal is \$5.0 million.

Technology Reserve will be used to upgrade technology system improvements including, but not limited to, it's automated financial accounting system, internet web page development, communications and related improvements. The City goal is \$500,000 while the Fire District goal is \$100,000 + annual increases for both

Fund Balances Used For Capital Projects Unrestricted fund balance within Capital Projects funds will be used for one time capital expenditures only if there are surplus balances remaining or the City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources.

REVENUE MANAGEMENT

Simplicity and Certainty. The City shall strive to keep the revenue classification system simple to promote understanding of the revenue sources. The City shall describe its revenue sources and enact consistent collection policies to provide assurances that the revenue is collected according to budgets and plans.

Utility Rates The City shall review and adopt utility rates annually that generate revenues required to cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital.

User-Based Fees and Service Charges For utility user charges and impact fees associated with development, the direct and indirect costs of that service shall be offset wholly by a fee. There shall be an annual review of fees and charges to ensure that the fees provide adequate coverage of costs of services.

Revenue Projections The City shall project current year revenues based on the previous five year history and will update this projection annually. Each existing and potential revenue source shall be re-examined annually.

EXPENDITURE CONTROL

Appropriations The responsibility for budgetary control lies with the Department Manager. Department Managers may not approve expenditures that exceed monies available at the division level.

Authority to Amend Budget

The City Manager or Fire Chief may authorize transfers from one division to another within the same fund. They must secure authorization from the City Council / Board of Directors to transfer money from one fund to another fund.

Prompt Payment All invoices approved for payment shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law.

CITY CAPITAL IMPROVEMENT PROGRAM AND THE CAPITAL BUDGET

Program Planning The City shall develop and maintain a multi-year plan for capital improvements and make capital improvements in accordance with the approved plan. The Capital Improvements Program will be updated annually.

Budget Preparation The Annual Capital Budget will be developed from the Capital Improvement Program. Capital project expenditures must be appropriated in the Annual Budget. A funding source/resource availability shall be presented to the City Council at the time a project is presented for funding.

Project Length Budget A budget for a capital project shall be a project length budget. At the end of the fiscal year, the unspent budget of an approved capital project shall automatically carry forward to the subsequent fiscal year until the project is completed.

Reporting Periodic financial reports shall be prepared to enable the Department Heads to manage their capital budgets and to enable the Finance Department to monitor and control the authorized capital budget. Capital project status reports shall be presented to the City Council periodically.

ACCOUNTING AND AUDITING

Accounting - The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions within the budget.

Auditing - The Finance Director, pursuant to Section 37208 of the Government Code, shall be responsible for preparing an audited Comprehensive Annual Financial Report. In conformance with state law, the City shall be audited annually by independent accountants (“auditor”).

Responsibility of Auditor to City Council and Finance Committee. The auditor is retained by and is accountable to the City Council / Board of Directors.

INVESTMENTS AND CASH MANAGEMENT

Depositing of Funds - The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies.

Investment Policy - All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal.

Monthly Report - A monthly cash and investment report shall be prepared and distributed to the City Manager.

DEBT MANAGEMENT

Debt Issuance - Debt shall be issued only as specifically approved by the City Council / Board of Directors and expenditure of such monies shall be in strict accordance with the designated purpose.

Issuance of Long-Term Debt - The issuance of long-term debt is limited to capital improvements or projects that cannot be financed from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves.

Payment of Debt - Long-term debt financing analysis must ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to repay the debt.

INTERNAL CONTROLS

Written Procedures - Wherever possible, written procedures shall be established and maintained by the Finance Director for all functions involving cash handling and/or accounting throughout the City. These procedures shall embrace the general concepts of fiscal responsibility set forth in this policy statement.

RISK MANAGEMENT

Responsibility - The Director of Human Resources is responsible for the general risk liability insurance and the risk management function of the City. The Fire Chief is responsible for the general risk liability insurance and the risk management function of the Fire District.

NEW CITY DEVELOPMENT PROJECTS

The City Council recognizes the need to periodically update its land use policies through use of various tools including, but not limited to, the periodic update of its General Plan Elements, adoption of Specific Plans, adoption of Sphere of Influence Boundaries, and related policy documents such as Master Plans or an Economic Development Strategic Plan. These various policy documents are designed to provide instruction as to how, when and under what conditions new development will occur in American Canyon.

Accordingly, the City Council desires to verify that new development and not the existing residents is paying its own way with respect to benefits and cost to the Community.

Demographics, Etc.

Location: The City of American Canyon is located 40 miles northeast of San Francisco. It is 55 miles to Sacramento. Major airports are Oakland (43 miles), San Francisco (50 miles) and Sacramento (60 miles)

- i Area in Square Miles: 5.4
- i Form of Government: Council – Manager / General Law
- i Date of Incorporation: January 1, 1992
- i Number of Full-Time Employees: 69.5
- i Housing Units: 6,040
- i Persons per Household: 3.44

Climate: At 60 feet above sea level and just a few miles from the greater San Francisco Bay Area, the City enjoys a mild climate making it ideal for business, residential, and recreation opportunities.

- Summers are dry and warm and usually in the 65° F to 70° F range
- Winters are temperate and in the 48° F to 52° F range

- Precipitation is measured at 3.8 to 4.5 inches between November and March

Population: 19,809 as of January 1, 2012 as estimated by the State Department of Finance

Public Safety:

Police Department: The City contracts with Napa County Sheriff's Department for law enforcement services.

Fire Department: American Canyon Fire Protection District is a subsidiary special district to the City.

Recreation:

The City is located in the bucolic Napa Valley. On its western edge, the City supports an extensive hiking, biking trail network along the wetlands which border the city, connecting to the Napa River. This trail network is planned to follow the river to the City of Napa in about 2 years. On its eastern boundary the City supports a trail network system in the Newell Open Space which connects to the ridge between Napa and Solano Counties and a regional trail system there. Some of the trails are available for equestrian use. A system of bikeways is planned throughout the city allowing either of these trail systems without a car.

Eagle Vines and Chardonnay Golf Clubs are conveniently located about three miles north of town.

Napa River feeds into San Pablo Bay which is part of the greater San Francisco Bay where boating, sailing, and sightseeing opportunities abound.

Personal Income and Unemployment Statistics:

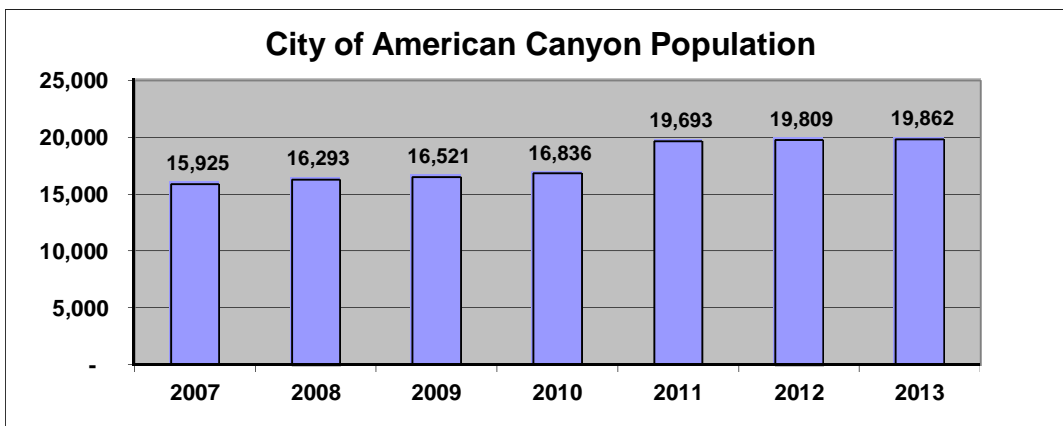
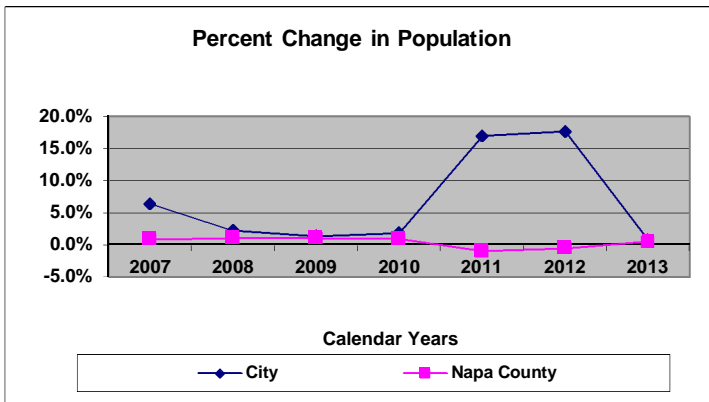
Fiscal Year	Population	Per Capita Personal Income	Unemployment Rate
2000	9,375	\$34,203	2.60%
2001	9,774	\$37,928	2.50%
2002	11,270	\$37,965	2.60%
2003	12,331	\$38,361	3.40%
2004	13,156	\$38,352	3.70%
2005	14,306	\$40,666	4.10%
2006	14,961	\$42,720	6.70%
2007	15,925	\$42,894	6.70%
2008	16,293	\$50,817	9.00%
2009	16,521	\$23,332	13.80%
2010	16,836	\$26,229	15.50%
2011	19,693	\$24,848	8.60%
2012	19,809	\$28,207	12.00%
2013	19,862		9.1%

The State Department of Finance reported that the City's median age was 37 in 2010. The State also reported on education levels for 2010. The percentage of the population 25 years old and above who graduated from high school was 82.1% while the percentage with Bachelor's Degree was 27.4%.

Demographic and Economic Statistics

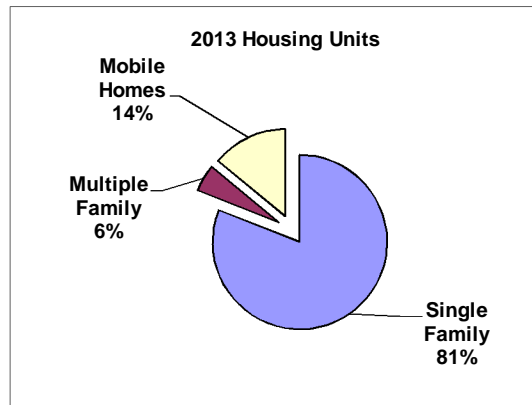
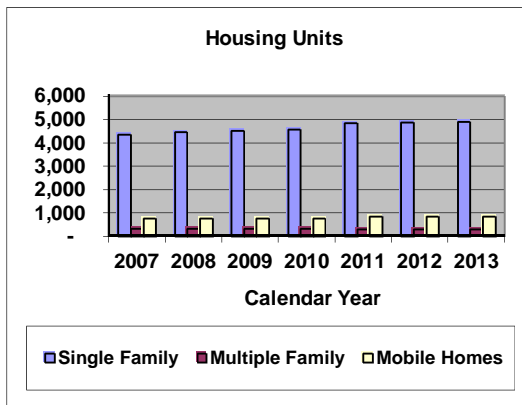
Population Changes

City	% Change	Napa County	% Change	
2007	15,925	6.4%	134,559	0.9%
2008	16,293	2.3%	136,064	1.1%
2009	16,521	1.4%	137,571	1.1%
2010	16,836	1.9%	138,917	1.0%
2011	19,693	17.0%	137,639	-0.9%
2012	19,809	17.7%	138,255	-0.5%
2013	19,862	0.9%	138,383	0.5%



City Housing Trends

	Single Family	Multiple Family	Mobile Homes	Total Housing	% Change	Est Percent Vacant	Avg Persons Per Household
2007	4,357	345	779	5,481	7.3%	1.97%	2.933
2008	4,467	345	779	5,591	2.0%	1.97%	2.934
2009	4,511	345	779	5,635	0.8%	1.97%	2.963
2010	4,582	345	781	5,708	1.3%	1.96%	2.985
2011	4,864	305	849	6,018	5.4%	5.43%	3.439
2012	4,886	305	849	6,040	5.8%	5.43%	3.439
2013	4,907	305	849	6,061	0.7%	5.43%	3.460



Glossary of Budget Terms

The City's budget contains specialized and technical terminology, which is unique to public finance and budgeting. To help the reader understand the terms, a glossary of budgetary terms has been included in the document.

Accounting System - The financial records and procedures that identify, record, classify, summarize and report information on the financial transactions, position and accountability for assets and liabilities of the city government.

Allocated Costs - An expense charged by one department/division to another for services performed or expenditures of a general nature, which are charged to one main account and allocated to other departments/divisions by a specified formula.

Appropriation - An authorization to spend made by resolution of the City Council, which permits the City to incur obligations and spend funds as approved in the adopted budget. Appropriations are made at a Department or Capital Project level.

Appropriation Limit - State law (Proposition 4, 1979 and Proposition 111, 1990 added and amended Article XIII-B of the State Constitution) requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. The limit is based on appropriations only from proceeds of taxes, as defined by the law, with certain exclusions. Guidelines were developed to define and implement the changes and establish the annual audit requirements. The limit amount can be increased each year by a formula that uses a combination of percent changes in Statewide Per Capita Income (PCI), City or County Population and Non-residential assessed valuation. The appropriation limit and annual growth factors used to calculate the limit is set by resolution when the annual budget is adopted. The appropriation limit can only be set one year at a time due to the annual State generated factors needed to set the limit.

Assessed Valuation – An annual value of real or personal property established by the County Assessor each January 1st, which is used to generate property taxes from the property tax rates. The property values were established by State Law in 1978 (Proposition 13) and can be adjusted by the County Assessor by either the Statewide Per Capita Income (PCI), the maximum annual increase of 2%, actual sales price, improvements and/or other adjustments allowed by State law.

Assessments - A levy made by the City or other public agencies against certain properties pay for all or part of the costs of a specific capital improvement or annual services that primarily benefits those properties. The City levies assessments for the lighting and landscaping district and for certain road improvements on American Canyon Road east of Highway 29.

Authorized Positions - The number of full time and permanent part time staff identified within a department, division or program measured on a full time equivalent (FTE) basis.

Bonds – A legal obligation to repay money loaned to the City for public improvements.

Budget - A financial plan for a specific period of time, generally a fiscal year, identifies the estimated revenues and expenditures for municipal services.

Glossary of Budget Terms

Budget Amendment – An adjustment to the adopted budget by the City Council or the City Manager. Adjustments to budgets within departmental budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balance or new revenue sources or shifts between departments or capital improvement projects.

Capital Improvement Program (CIP) Budget - Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction and various kinds of major facility maintenance. They are often multi-year projects, which require funding beyond the one-year period of the annual budget. Project budgets are approved for the life of the project and continue until the project is completed or otherwise changed.

Capital Outlay - Expenditures relating to the purchase of furniture, land, vehicles, computers and equipment.

Certificates of Participation (COPS) – COPS are long-term financing instruments issued to fund the acquisition of equipment or the acquisition, construction or rehabilitation of real property. They are usually structured as a lease arrangement, with payments made from a specified fund.

COLA - Cost of living adjustment as a percentage change from one year to the next. Generally applied to salaries and primarily based on the CPI (see explanation below).

CPI – Consumer price index as a percentage of change from one year to the next. A statistical measure of consumer related costs provided by the U.S. Department of Labor signifying the cost of living and economic inflation. The City uses the San Francisco-Oakland-San Jose area All Consumer indices calculated either as a point-to-point in April or median from June to April for various budget items such as labor costs. Changes in other commodity costs are generally based on more discreet indices for that particular commodity.

Comprehensive Annual Financial Report (CAFR) – An annual report, audited by an independent auditor that reports the prior year financial transactions with a comparison to the budget.

Cost Recovery - The establishment of user fees, which recover all or a portion of the cost of providing services.

Debt Service - The payment of principal and interest on borrowed funds such as bonds, COPS, or leases.

Debt Service Fund - A fund established to account for the payment of general long-term debt, leases and other payments of principal and interest.

Department - A major administrative segment of the city organization, which has overall management responsibility for services or capital improvement projects.

Division or Program - A unit of organization, which reports to a department.

Encumbrance - An amount of money committed, usually with a purchase order, for the payment of goods and services not yet received.

Glossary of Budget Terms

Enterprise Funds - A fund established to account for certain financial and operated activities in a manner similar to private business enterprises. The City Water and Wastewater systems are enterprise funds. This method of accounting is designed to determine the full costs of providing services to facilitate the user fee setting process

Estimated Revenue - The amount of revenue budgeted and expected to be received during a fiscal year.

Expenditures or Expenses – To spend money or use fund resources. Expenditures include operating expenses, debt service and capital outlays.

Fire Protection District - The Fire District which was founded in 1957 exists as a Subsidiary Special District to the [City of American Canyon](#). The District's service area is fifteen square miles in size and covers approximately 20,000 in population. Bordered on the south by the [City of Vallejo](#), on the west by the Napa River and on the east by Interstate 80. The District is frequently called upon to provide automatic and mutual aid to multiple agencies in Napa & Solano counties.

Expenditure Category - A basis for distinguishing types of expenditures. The major expenditure categories used by the City include Personnel Services, Services and Supplies, Debt Service and Capital Projects.

Fiscal Year (FY) - A twelve month time period signifying the beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 for its fiscal year.

Fixed Assets – Land, buildings, vehicles, equipment and other improvements that have a long tangible use to the City.

Full Time Equivalent (FTE) - Part time and hourly positions expressed as a fraction of full time positions (2080 hours per year for all positions except Fire. Firefighter positions are 2912 hours per year). Example: 3 part time positions working 1040 hours each will equal 1 ½ FTE's.

Fund - A fiscal and accounting method to record financial transactions for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources. Part of a municipal fund accounting system governed by generally accepted accounting principles (GAAP) issued by the Governmental Accounting Standards Board (GASB) and other authoritative sources.

Fund Balance – As used in the Budget, fund balance reflects the available resources in governmental type funds, including any reserves. For Enterprise or proprietary type of funds working capital is similar to fund balance.

General Fund (GF) - the fund used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property, sales, transient occupancy and other taxes, service fees and revenues from the State. The General Fund provides the primary municipal services such as park and street maintenance, recreation, planning, building inspection, fire and police services and support services.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

Glossary of Budget Terms

Goals - Tasks or projects, which identify the focus of a program's activities within the budget year.

Grants - Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose, activity or facility.

Gross - Amount prior to any deductions.

Homeowner Exemption and Subvention— A State adopted exemption or reduction in assessed valuation of \$7,000 for residential homeowners. This reduces the amount of property tax paid by the homeowner to the County. The State then provides a subvention, or payment, to the City equal to the reduced property tax.

Independent Auditor – a qualified independent accountant that is appointed by the City Council to annually audit the City accounting system and financial statements according to specific guidelines established by the Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB)

Infrastructure - A substructure or underlying foundation on which the continuance or growth of a community is dependent; such as streets, sidewalks, water system, wastewater system and storm drains.

Interfund Transfers - Movement of money from one fund to another within the City accounting and budget system.

Intergovernmental Revenue - Grants, entitlements and cost reimbursements from another federal, state or local government unit.

Internal Service Fund - A fund used to account for the services provided by one department/division to other departments on a cost reimbursement basis. The City does not currently use an internal service fund.

Long Term Debt - Debt with a maturity of more than one year after the date of issue.

Mission Statement - A broad direction based on the needs of the community. A mission is general and timeless; it is not concerned with a specific achievement in a given time period.

Motor Vehicle License Fee (Motor Vehicle In-Lieu Fees) – This is a fee of the value of motor vehicles that is levied by the State. These funds are distributed by the State to local governments based on their population.

Net - Amount after consideration of any adjustments.

Objectives - Statements of measurable results to be accomplished within a specific time frame. Objectives support long term goals.

Operating Budget - A financial plan for the provision of direct service and support functions that provide basic government services. The operating budget contains appropriations for such expenditures as salaries, benefits, services, supplies, and may include capital outlay and debt service. It includes transfers from and to other funds but does not include capital improvement program expenditures.

Glossary of Budget Terms

Performance Measurement - The performance measures provide an indicator of the amount of work performed or measures the quality of effectiveness of work performed by a department or program from year to year.

PERS – California Public Employees Retirement System. Also known as CalPERS.

Position Classification - Includes job titles, job grades and job families for an overall job level.

Program - An organizational unit that provides a service.

Property Tax Rates – The various tax rates by different government agencies that are charged by the County Tax Collector and generate property taxes based on the net assessed valuation of real and personal property. This includes a statewide base rate of 1% of assessed valuation, which is allocated among the various local agencies – County, City, School District and Special Districts. Also includes additional rates, generally adopted by the voters in the applicable agencies after 1978, for debt service or other services. The City receives an average of 28.5% of the 1% in basic property taxes paid by property owners.

Property Tax Revenue Allocation - The allocation of the 1% base rate to the County, City, School District and Special Districts on a complex formula determined by state law and known as the 'AB 8 formula'. This formula allocates annual property tax revenues in generally the same percentage as local agencies received in 1978 prior to the adoption of Proposition 13, Tax Reform Act. However, over the years, additional voter approved propositions and the State legislature have adjusted the formula.

Propositions – The State Constitution provides for an initiative process through ballot propositions to allow the voters to directly establish constitutional amendments and laws. Over the years, many propositions have been approved that affect the revenues and authority of the City. Below are summaries of some of the major propositions:

Proposition 4– In 1979 the voters added and amended Article XIII B of the State Constitution, which requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. Please see definition of Appropriation Limit.

Proposition 13 – In 1978 the voters approved Article XIII A of the State Constitution, which limited the ability of local governments to impose property taxes, reduced and established a limitation on the annual increases in assessed valuations and required a two-thirds vote of the people for local special taxes. Implementation of this law significantly changed the funding of local governments and shifted control to the State. Please see the definition of Property Tax Rates and Revenue Allocation. Over the years, there have been a number of other propositions that have modified and added to Proposition 13.

Proposition 62 – In 1986 the voters approved a requirement for a majority vote of the people for general taxes.

Proposition 98 – In 1990 the voters approved minimum annual funding from the State General fund for public schools and community colleges. This has an indirect affect of limiting State funds available for allocation to Cities and Counties.

Glossary of Budget Terms

Proposition 111 – In 1990 the voters approved an increase in the State Gas tax and allocated a portion to Cities and Counties. In addition, modifications to Proposition 4 were approved.

Proposition 172 – In 1993 the voters approved a .5% increase in the Sales tax to be allocated to Cities (approximately 6% of total revenues generated) and Counties (94% of revenues) for Public Safety purposes. The City of American Canyon is not eligible for Prop 172 allocations.

Proposition 218 – In 1996 the voters approved far reaching changes in procedural steps to adopt taxes, assessments and certain fees (property related charges for services). This proposition also placed in the State Constitution the majority vote requirement for general taxes and two-thirds vote for special taxes. In addition, any election on general taxes must be held at a regularly scheduled election when members of the City Council are elected.

Revenue - Increases in fund resources. Revenues include cash or equivalents from user service fees, taxes, permits, licenses, interest earnings and other sources. Revenue generally does not include bond or loan proceeds or transfers from other funds.

Revenue Bonds – Cities can pledge the restricted revenues of an enterprise system or other special fund to repay bonds or COPs for improvements. The City uses of revenue financing are for water and wastewater system improvements.

Revised Budget - The Adopted Budget adjusted during the year or at the Mid Year or Mid Term updates by City Council resolution.

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Sales Tax – A State and Local tax levied on generally retail sales, which a portion is allocated to the City under the 1955 Bradley-Burns Act. In Napa County the 2003 sales tax rate is 7.75%. The revenue from the sales tax rate is allocated as follows; one percent to the City based on sales within the City, a half percent to the Napa County Flood Protection Authority on sales within the County, quarter percent for Statewide Transportation purposes, a half percent for Local Public Safety to Counties and Cities, and five and a half percent for the State. Changes in the local rate may be imposed by a vote for general (majority) or special purposes (two-thirds). The City's share of sales tax revenue, except for the half cent flood protection allocation, is recorded in the General fund to fund general municipal services. The flood control allocation is restricted to pay for flood control related expenses and revenues are recorded in the "Measure A" fund, a special revenue fund.

Special Revenue Funds – These funds are restricted to specific uses by Federal, State or City laws or policies. They are used to account for the expenditures of the restricted revenues, such as gasoline taxes, grants, donations, development fees and other special revenues.

Subsidy - Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

Subventions - Revenues collected by the State (or other level of government), which are allocated to the City of a formula basis. The major subventions received by the City come from the State of California and include motor vehicle license fee (VLF), Homeowner exemption and gasoline taxes. Subventions are generally allocated by population or other formulas.

Glossary of Budget Terms

Support Services - A grouping of administrative departments/divisions (Finance, Human Resources, Information Technology, Risk Management, Fleet and Building maintenance) that support the operating departments, which provide direct services to the community.

Taxes - Compulsory charges levied by a government, through a vote of the people, on a specific basis or to a specific group of taxpayers to finance services performed for the common benefit. The taxes directly levied by the City are Transient Occupancy, Business License and Real Property Transfer. The tax revenue is part of the General fund and used for general city services.

Transfers From or To Other Funds – Approved transfers of money between funds to better account for the expenditure of funds.

Transient Occupancy Tax - This is a 12% local general tax on the rental of hotel, motel, Spa, Bed & Breakfast and other rentals of less than 30 days. The revenue is recorded in the General fund to fund general municipal services.

User Service Fees or Charges - Fees charged to users of a particular service provided by the City. Fees are established based upon cost recovery policy decisions reviewed on an annualized basis.

Utilities - A public service such as gas, electricity, phone, water, wastewater, refuse, cable or transit. The City owns, sets the rates and directly operates the water and wastewater utility services. The City contracts with the Napa County Transportation Planning Agency for the operation of the transit system. The City's franchise with cable TV providers is governed by a state wide agreement. Comcast, AT&T and others provide cable services which are extensively regulated by Federal and State laws. The gas, electricity and phone utilities are provided by private investor owned firms and are governed by the State Public Utilities Commission and State laws.

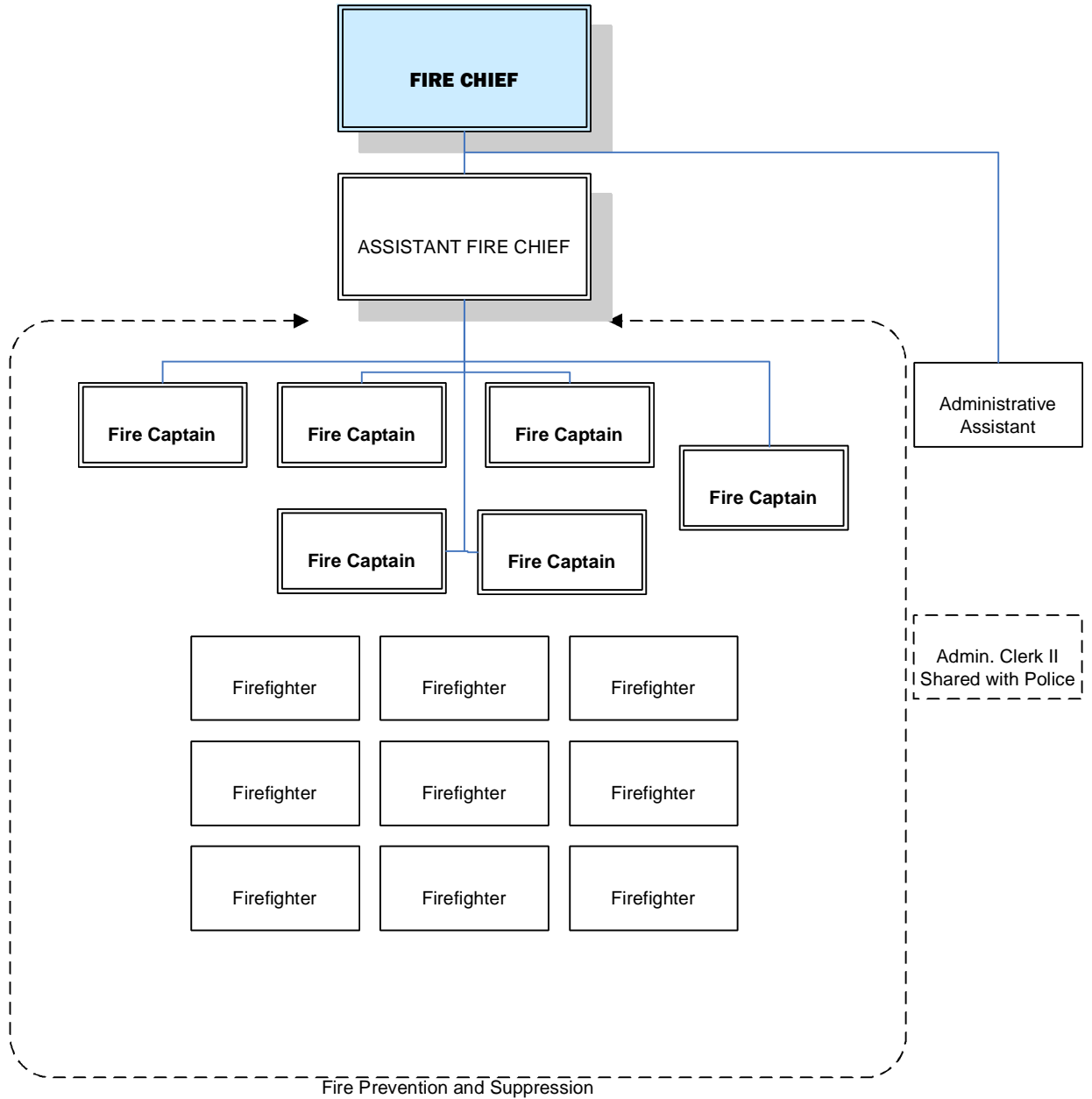
Working Capital – A term used to express the cash or equivalents equity of a fund. It is determined by subtracting current liabilities from current assets. It provides a measure of resources available to be used in the current or next fiscal year. It is generally used to show the available resources in enterprise funds, such as the City's water and wastewater funds. In the General and Special Revenue funds, fund balance is the measure of available spendable resources.



March 2014

American Canyon Fire District

REPORTING STRUCTURE



Fire Protection District

The Fire Chief is the Chief Operating Officer of the American Canyon Fire Protection District and is responsible for planning, organizing, and directing all activities of the Fire Protection District.

Accomplishments for Fiscal Year 2012-13

- i Consistently presented information and recommendations to enable the Fire District Board to make decisions on matters of policy
- i Oversaw and provided direction to ensure that the District remains fiscally sustainable
- i Collaborated with neighboring agencies for greater efficiencies
- i Completed apparatus acquisitions, fire engine and water tender
- i Implemented District plan check, inspection and special permits fee program
- i Assisted developers with fire code compliance
- i Filled two firefighter vacancies
- i Maintained Urban Search and Rescue and Napa Interagency Rescue Team Programs
- i Maintained National Emergency Management System (NIMS) compliance
- i Maintained facilities
- i Maintained and increased Fire District staffing
- i Maintained current Fire District training programs
- i Completed specifications for replacement Type 1 fire engine & water tender
- i Attended quarterly FASIS Board of Directors meetings
- i Completed Fire District Annual Report

Goals for Fiscal Year 2013-14

- i Present information and recommendations to enable the Fire District Board to make decisions on matters of policy
- i Oversee and provide direction to ensure that the District remains fiscally sustainable
- i Collaborate with neighboring agencies for greater efficiencies
- i Establish an advanced life support first responder program
- i Fill the Assistant Chief position
- i Raise funds for the 911 memorial statue project
- i Assist developers with fire code compliance
- i Maintain Urban Search and Rescue and Napa Interagency Rescue Team Programs

- i Maintain National Emergency Management System (NIMS) compliance
- i Maintain facilities
- i Maintain District staffing
- i Maintain Fire District training programs
- i Attend quarterly FASIS Board of Directors meetings
- i Complete Fire District Annual Report
- i Complete Emergency Operating Center structural modifications
- i Complete Hwy 29 to Green Island Road Emergency Vehicle Access (EVA) left turn lane

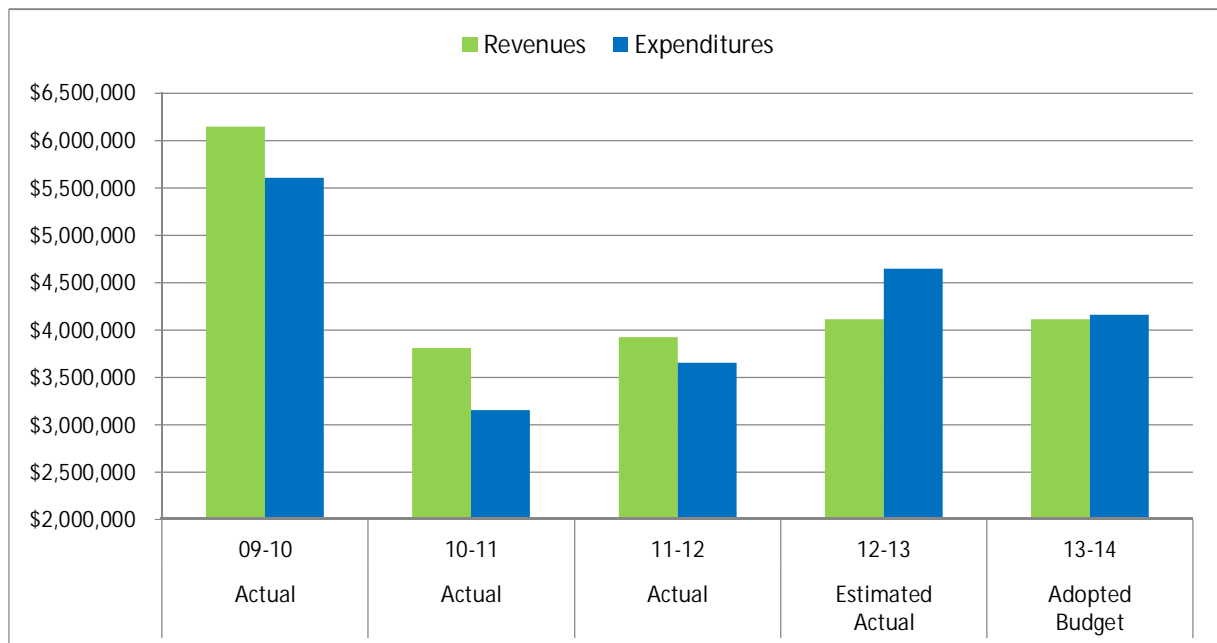
Budget Summary
Estimated Fund Balances at June 30, 2014

	Est Balance 7/1/13	Estimated Revenue	Interfund Transfers In	Operating Expenses	Interfund Transfers Out	Est Balance 6/30/14
Operations Fund	\$ 3,405,222	4,041,000	5,900	4,110,221	50,000	\$ 3,291,901
Equipment Replacement	188,563	1,000	50,000	-		239,563
Mitigation Fund	687,651	19,000	-	-		706,651
State and Federal Grants	5,900	-	-		5,900	-
FIRE PROTECTION DISTRICT TOTALS	\$ 4,287,336	4,061,000	55,900	4,110,221	55,900	\$ 4,238,115

NOTE: The Retiree Health Fund was terminated in fiscal year 2012-13. Expenses are accounted for in the Operations Fund.

Fire District Fund Summary

Category	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Personnel	\$ 2,805,391	2,633,134	2,728,760	3,115,800	\$ 3,174,000
Supplies & Services	562,779	439,584	819,418	611,020	878,221
Debt Service	-	-	-	-	-
Capital Outlay	9,608	82,815	32,025	869,100	58,000
Transfers Out	2,229,065	-	75,000	50,000	50,000
Total Expenses / Uses	\$ 5,606,843	3,155,533	3,655,203	4,645,920	\$ 4,160,221
Revenues / Funding Sources					
Property Taxes	\$ 3,028,448	3,081,603	3,039,717	3,035,700	\$ 3,150,500
Fire Assessment Fee	592,996	591,784	590,003	590,000	590,000
Fire Mitigation Fee	318,359	26,175	18,159	12,200	15,000
Interest Earnings	23,569	20,156	15,595	13,500	14,500
Other	240,771	94,691	191,292	467,200	291,000
Transfers In	1,946,065	-	75,000	-	55,900
Total Rev / Funding Sources	\$ 6,150,208	3,814,409	3,929,766	4,118,600	\$ 4,116,900



ACFPD

General Operations Fund

Mission: To provide general fire protection services within the District's service area

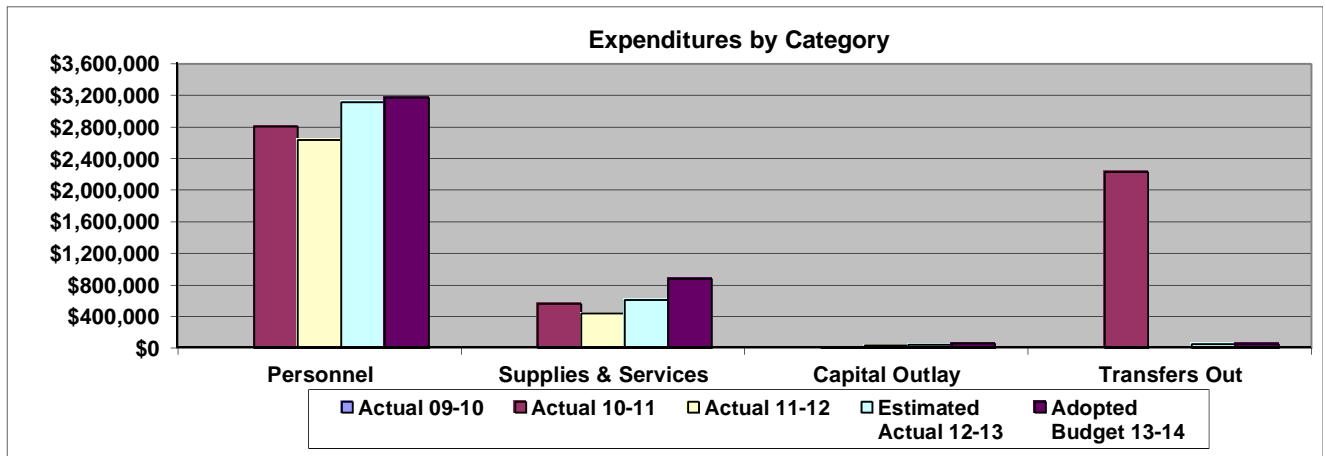
Category	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses *					
Personnel	\$ 2,805,391	2,633,134	2,728,760	3,115,800	\$ 3,174,000
Supplies & Services	562,779	439,584	819,418	611,020	878,221
Capital Outlay	9,608	35,237	32,025	40,000	58,000
Transfers Out	2,229,065	-	75,000	50,000	50,000
Total Expenses	\$ 5,606,843	3,107,955	3,655,203	3,816,820	\$ 4,160,221

* Beginning in fiscal year 2012-13, the retiree health fund was terminated. Prior year retiree health expenses are included in the General Operations Fund expenses presented above.

Revenues / Funding Sources

Property Taxes	\$ 3,028,448	3,081,603	3,039,717	3,035,700	\$ 3,150,500
Fire Assessment Fee	592,996	591,784	590,003	590,000	590,000
Interest Earnings	18,567	13,906	10,565	9,500	9,500
Other	240,771	94,691	188,292	202,100	291,000
Transfers In	-	-	-	-	5,900
Total Revenues	\$ 3,880,782	3,781,984	3,828,577	3,837,300	\$ 4,046,900

Staffing - FTE's	Budget 12-13	Budget 13-14	Comments
Fire Chief	1.00	1.00	
Assistant Chief	1.00	1.00	
Fire Captain	6.00	6.00	
Firefighters	9.00	9.00	
Administrative Assistant	1.00	1.00	
Administrative Clerk	0.30	0.30	
Total Full Time Equivalent	18.30	18.30	Staff also includes 20 Reserves.



ACFPD

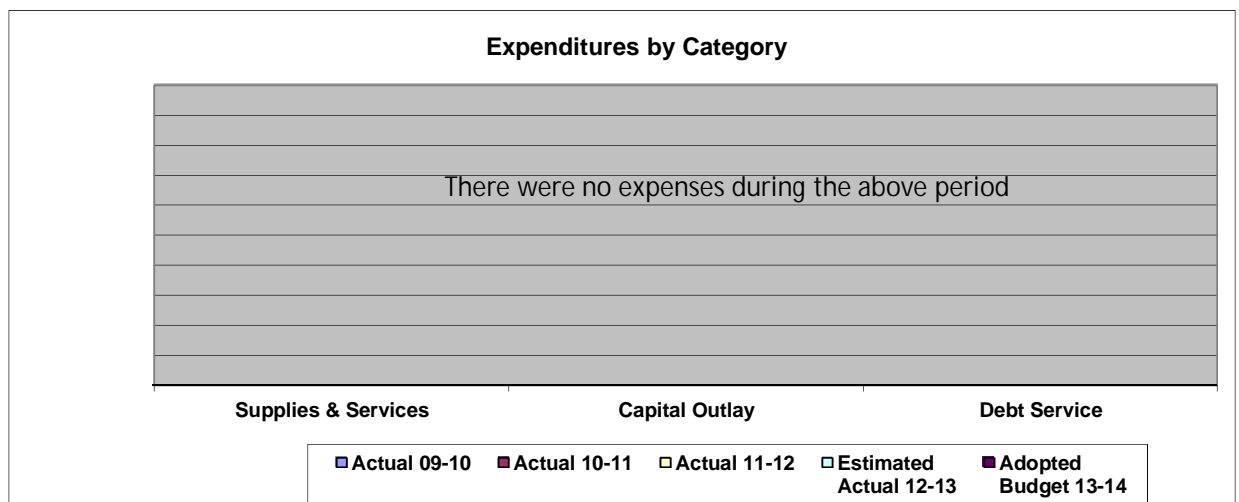
Fire Mitigation Fund

Mission: To manage development fees for Fire District infrastructure.

Category	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Supplies & Services	\$ -	-	-	-	\$ -
Capital Outlay					
Debt Service					
Total Expenses	\$ -	-	-	-	\$ -

Revenues					
Fire Mitigation Fee	\$ 318,359	26,175	18,159	12,200	\$ 15,000
Interest Earnings	2,906	2,997	2,372	2,000	4,000
Transfers In	1,446,065				
Total Revenues	\$ 1,767,330	29,172	20,531	14,200	\$ 19,000

Staffing	Comments
	No Staff are charged to the Fire Mitigation Fund



ACFPD

Fire Equipment Replacement Fund

Mission: To account for expenses incurred to pay for Replacement Equipment.

Category	Actual 09-10	Actual 10-11	Actual 11-12	Estimated Actual 12-13	Adopted Budget 13-14
Expenses					
Capital Outlay	\$ -	47,578	-	829,100	\$ -
Total Expenses	\$ -	47,578	-	829,100	\$ -

Revenues					
Firefighter Grant Program	\$ -	-	-	265,100	\$ -
Interest Earnings	2,096	3,253	2,658	2,000	1,000
Other	-	-	3,000	-	-
Transfers In	500,000	-	75,000	-	50,000
Total Revenues	\$ 502,096	3,253	80,658	267,100	\$ 51,000

Staffing

Comments

No Staff have been charged to the Replacement Equipment Fund

