

CITY OF AMERICAN CANYON
AND
AMERICAN CANYON FIRE PROTECTION DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2014-2015



New Logo

American Canyon, California

www.cityofamericancanyon.org



City of American Canyon's New Logo

This new “look” came directly out of the community visioning effort. All employees were invited to participate in the visioning effort. During that process, we received strong feedback from the community about the values of family, wetlands, parks, active lifestyle, diversity, safety, outdoor spaces, etc. After some research and review of concepts, a group of employees and managers (the social media team) selected this new logo as representative of the values the community embraces. We are very excited about it and hope you agree that it reflects the values the city and community stand for.



City of American Canyon Official Seal

The new “logo” does NOT replace the “seal” we have been using for years. The seal is the City’s official symbol, and is defined in our municipal code. It was established at the time of incorporation and we are proud of it, as well. The idea behind the new “logo” is to update our image a bit, with a more modern look that represents our community’s values, 20 years later. Who knows, as community values evolve over time, 20 years from now it might be time for another “logo” update. But the seal will always be the seal.

Dana Shigley
City Manager

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

Sue Casey, Administrative Services Director/Treasurer

Jason Holley, Public Works Director

Brent Cooper, Community Development Director

Creighton Wright, Parks & Recreation Director

BUDGET TEAM

Sue Casey, Administrative Services Director/Treasurer

Christina Roybal, Finance Manager

Susan Presto, Finance Manager

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

**Adopted Budget
Fiscal Year 2014-15**

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June 30, 2014

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

Subject: Fiscal Year 2014-15 City of American Canyon Budget

Honorable Mayor and Members of the City Council:

We are pleased to present the operating budgets for the City of American Canyon and the American Canyon Fire Protection District for fiscal year 2014-15, which begins on July 1, 2014. This document serves as a financial plan, operations guide and as a communication tool that reflects the City's commitment to maintain core service levels and long-term financial stability.

The Community's Vision

One of the highest priorities for the City Council during the 2013-14 fiscal year was to conduct a community-wide visioning and strategic planning process. The Community Visioning and Strategic Planning process began in late spring of 2013 and was overseen by an Ad Hoc Committee consisting of Mayor Garcia, Councilmember Leary, Chamber of Commerce President James Cooper, and City Staff members. Management Partners, a consulting firm, was hired to provide guidance and to facilitate many of the public meetings that were held during the process.

The Community Visioning process was a collaborative effort designed to solicit input from a broad base of community members and stakeholders. The goal was to determine what the community believes the City's current identity is and more importantly what they envision and desire for the future. The outcome, a shared Vision Statement, organizational mission statement and adopted goal areas, will be used to set budget and CIP priorities, influence policy decisions, identify economic development initiatives and improve the City's organizational efficiency.

Utilizing the input gathered from the interviews, focus groups, community group meetings, surveys and City Council workshops, the City Council created and adopted the following Community Vision Statement:

AMERICAN CANYON
HOME to an engaged, diverse community
DESTINATION for outdoor recreation and natural beauty
HUB of opportunity and economic vitality



In keeping with the Vision Statement and the information garnered from the visioning process, the City Council then embarked on the strategic planning process. The first step in this process was to formulate and adopt a Mission Statement for the City. A working group made up of a 17 staff members from various City departments along with the Council Ad Hoc Committee developed the following Mission Statement which was presented and approved by the City Council on January 21, 2014:

Our Mission is to deliver exemplary services that are responsive to community priorities, ensure a healthy and sustainable organization, and drive us toward our shared vision for the future.

Once the mission statement was adopted, the Council moved on to the strategic goal process and during the same meeting identified the values of the City and goal areas they wished to pursue:

- Public Safety
- Community and Sense of Place
- Economic Development and Vitality
- Outdoors and Recreation
- Transportation
- Infrastructure
- Quality Services and Organization Effectiveness

From these goals the staff working group and Ad Hoc Committee developed a comprehensive strategic plan to accomplish the council goals.

On May 6, 2014 the City Council adopted the final version of the Vision Statement and the Strategic Plan with the seven strategic goal areas identified above. The Strategic Plan generally is adopted for three to five years; however the City Council will annually review and update their goals and objectives for the coming fiscal year.

As the 2014-15 budget development was also in full swing during this strategic planning process, the budget document does not specifically reference strategic plan goal areas; however, these objectives were considered throughout development and final adoption of the budget and many of the 2014-15 expenditures are directly related to the strategies outlined in the plan.

The Budget Process

The City and District practice an ongoing budget process which incorporates the monthly distribution of budget to actual revenue and expense reports to each Department for analysis, a mid-year financial update to the City Finance Committee and City Council, and an additional financial update to the Council in the spring. Economic projections, revenue and expenditure updates, and recommended budget changes are proposed and reviewed in conjunction with the financial updates. A proposed budget is presented to the Finance Committee in late spring and then a City Council budget workshop follows where Council reviews and makes recommended changes to the proposed budget before it is adopted

during a City Council Public Hearing in June. (The budget must be adopted by June 30 prior to the new fiscal year start.) The entire budget development process is a City wide collaborative effort embodied by the City Manager and Fire Chief, department heads, and staff members from all departments, City Finance Committee, City Council and the Finance Department team.

City of American Canyon Budget

In fiscal year 2010-11, during the "Great Recession," the City Council approved a comprehensive general fund three-year Deficit Elimination Plan which 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.

The City has since seen modest benefits from improvements in both the national and local economy and revenues have been increasing gradually. In order to ensure the long-term fiscal sustainability of the City's finances, the Council directed Staff to enter a new three-year "Stabilization Plan" beginning in fiscal year 2013-14. During this three year stabilization period, critical reductions in expenses will slowly be restored as revenue growth allows. The 2013-14 fiscal year marked the first year of this new cycle, and the proposed budget for 2014-15 continues with the plan.

The initial three-year "Stabilization Plan" assumed that General Fund *expenses* would exceed *revenues* by \$266,000 in 2013-14, \$154,000 in 2014-15, and the budget would fully balance in 2015-16. Current projections for the 2013-14 fiscal year indicate the year will end with a very small surplus of \$140,000 rather than a deficit of \$266,000. Additionally, the 2014-15 budget adopted on June 17, 2014 requires only \$72,000 from the General Fund balance, \$82,000 less than anticipated when the original three-year "Stabilization Plan" was formulated.

The General Fund budget is broadly divided into three types of expenditures: salaries and benefits for employees, direct costs for programs and services and provisions for debt and reserves. As the three-year stabilization plan was developed, the Council agreed that restoration of reductions should be made in all three areas so that the fund remained healthy and balanced. In accordance with this policy, the adopted General Fund budget for 2014-15 includes the following:

Employee Salary and Benefits

- In 2013, the City and Teamsters representatives agreed to a three-year Memorandum of Understanding (MOU) and the adopted budget includes the corresponding provisions. In addition, a 0.5% salary increase for all employees will be effective July 1, 2014 (moved from January 1, 2015, as approved by the City Council during the mid-year budget review on March 18, 2014).

- Funding for department head merit increases (similar to “step increases”) has been included for the first time since 2010.
- Unpaid furlough days have been reduced from 15 days in 2012-13, 8 days in 2013-14 to 3 days in 2014-15.
- During the Structural Deficit Elimination Plan, employees were prohibited from cashing out any leave, as provided for in the MOU. These restrictions were lifted in 2013-14 and continue with the 2014-15 budget.
- Funding for a new part-time Environmental Programs Coordinator to facilitate recreation programming at the Wetlands and Newell Open Space recreation areas is included.
- Continued funding for the new full time Associate Planner position that was approved by the City Council on January 21, 2014
- No other significant staffing changes or additions are included in the 2014-15 budget.

Programs and Services

- The Napa County Sheriff’s contract for law enforcement services increased by \$155,000 as scheduled in their 3-year contract which began in July 2013.
- Replacement of fleet vehicles as needed has resumed. The adopted budget funds three replacement vehicles and one motorcycle.
- Costs for street sweeping were removed from the general fund budget as the service is now being provided by the City’s franchise refuse collection company, Recology. Recology’s franchise agreement was renegotiated and approved by the City Council in December 2013.
- Other new expenditures include \$20,000 for maintenance of the Newell Open Space and \$20,000 for improvement to the City’s little league fields.
- \$15,000 for community contribution grants continues with the 2014-15 budget, \$3,333 of which goes to the Community Foundation and an additional \$5,000 for support of community based special events.
- Other new one-time expenditures include election costs of \$28,000 and \$10,000 for a Farmer’s Market Feasibility Study.

Debt and Reserves

- The 2014-15 budget does not contain any payments into reserves; however, no use of reserves is included either (the original three-year stabilization plan called for \$25,000 use of fleet reserve).

- Use of General Fund balance of \$72,000, less than \$154,000 originally assumed.
- Payment of full debt service for the gym/pool from the General Fund (prior year budgets had split this debt service with the Parks Capital Fund saving the general fund \$141,000).
- Payment of \$100,000 toward our unfunded liability for post-employment medical benefits is included in the adopted budget. The City's total liability is \$6.4 million and the current asset balance is \$2.3 million, leaving an unfunded liability of \$4.1 million. The City's annual recommended contribution is approximately \$470,000. However, the City has not been able to make any contribution toward the unfunded liability since the 2011-12 fiscal year. The proposed contribution of \$100,000 does not meet the annual minimum, but is a step in the right direction. In the coming year, staff will be working with our labor groups to reduce eligibility for post-retirement medical benefits in order to reduce the long-term liability and required annual payments.

Revenues

Overall General Fund revenues are budgeted at \$18.0 million, up from \$17.3 million anticipated in the 2013-14 fiscal year. Although we are seeing small increases in many areas, the most notable increases are in property taxes and transient occupancy tax. We are projecting an increase of 5.5% in property tax revenues. As we have all witnessed, the local economy is recovering and residential property values have increased notably in the last year. However, with few homes available for sale, the impact on tax revenues is small. More notable is the renewed interest in industrial and residential development. With developable land selling and starting construction in the coming year, we will experience increases in assessed valuation and property tax revenues.

Similarly, transient occupancy tax (TOT) revenues continue to increase at strong rates. Based on performance in the last few months, we are projecting an increase of 10% in TOT revenues. With stronger marketing efforts and a growing interest in wine tourism, the local hotels are filling up and raising lodging rates, resulting in increased revenues to the City. Unfortunately, sales tax revenues remain stagnant. We are anticipating sales tax revenues in 2014-15 to be virtually the same as they were in 2013-14. As the economy improves, consumers are expanding their shopping habits and driving out of town more. On a bright note, however, we are seeing an increase in retail sales from businesses located in the City's industrial area, as more and more wine is being directly sold and shipped from those merchants.

Water Operating Fund

For the 2013-14 fiscal year, we had anticipated that revenues would be sufficient to cover expenses and the fund would be balanced. However, as a result of the drought plaguing California, the City now anticipates that cash expenses will exceed revenues in the Water Operating Fund by \$370,000.

For 2014-15, we anticipate the Water Operating Fund will experience a cash deficit of \$780,000. This is a result of several factors. First and most notably, water service charge revenues are decreasing as citizens conserve water during the drought. Second, the City's

cost to purchase water increases, as the availability of water sources decreases. Third, the City is incurring increased engineering costs to study options for new, future water sources. Fourth, marketing costs are increasing for outreach efforts related to the City's conservation efforts. Fifth, and finally, we are, for the first time, recognizing the cost of "purchasing" recycled water from the wastewater system so we can better fiscally manage our recycled water system. With all these factors combined, operating revenues are not sufficient to cover expenses. This is an extraordinary year and the use of fund balance to cover expenses is to be expected. However, it is clear that a long-term financial view of the fund is needed. Staff has launched a detailed and systematic analysis of this fund and will return to the Council within six months with a longer-term financial plan for the Water Operations Fund.

Wastewater Operating Fund

In the Wastewater Operations Fund, revenues will exceed cash expenses by \$418,000 in the coming fiscal year. The division continues to save \$150,000 each year in electricity costs as a result of a recent capital project. Additionally, staff is actively working on capacity improvement projects as presented to the City Council several months ago and will construct two smaller projects (\$100,000 total cost) this coming fiscal year. Finally, the fund is paying \$75,000 as required into a replacement cost reserve fund.

Affordable Housing Fund (and related grant funds)

The Affordable Housing Fund is primarily funded by development fees and includes expenses to manage our affordable housing programs and finance new affordable housing projects. Most notably, this fund pays for the City's service contracts with the City of Napa Housing Authority, Fair Housing and HOPE Center, and staff time to resolve housing related issues. There have not been any revenues to this fund for several years; however, there is sufficient fund balance to continue these programs until revenues pick up again.

In the related Housing Grant Funds, the City recently received a total of \$900,000 in state grant funds for the City's housing rehabilitation and down payment assistance programs. These programs are administered by the City of Napa Housing Authority on our behalf and will be implemented this fiscal year.

Gas Tax Fund

The Gas Tax fund will receive approximately \$518,000 in revenue in the coming year. Of this, \$300,000 will be used to partially fund our street maintenance program and \$128,100 has been set aside for pavement rehabilitation along Donaldson Way and grant matches for the Park and Ride and Rio Del Mar curb project. All of the fund balance available in this fund was expended in the 2013-14 fiscal year, primarily on the Broadway South project. Thus, going forward, little gas tax revenues will be available for projects. In 2015-16 the City is anticipating that the amount currently spent on street maintenance will be reduced, leaving more available for projects.

Internal Service Funds (ISF)

The adopted budget creates three new Internal Service Funds: Information Technology, Fleet Maintenance, and Building Maintenance. These three divisions were previously

included in the General Fund, and cash transfers from other funds were made each year to reimburse the General Fund for costs. With the new Internal Service Funds these three divisions are now accounted for in separate funds, and all funds pay for their cost of service. There is no overall expense effect on any fund; this is simply a better, more efficient accounting and management technique. For the 2014-15 fiscal year, revenues and expenses in these funds balance.

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 2014-15 the City Council approved nine new projects totaling \$787,542 with an additional \$435,400 to finish three projects from prior years. The City Council also authorized \$2,750,793 to be carried over to complete 18 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 American Canyon Fire Protection District's financial condition remains stable despite the poor economic conditions of the past few years. To conserve resources, District staff has kept spending in check and economized whenever possible.

For fiscal year 2014-15, the District is well positioned to maintain its service levels as the economy and revenues slowly begin to recover. The proposed 2014-15 operating budget is conservative, but also plans for the future by funding the Other Post-Employment Benefit (OPEB) Trust. Currently, the District has two positions, one firefighter and one fire captain that need to be filled. Short term goals for the District include updating the strategic plan, completing a re-model of the Emergency Operations Center ("EOC") at the Public Safety Facility and providing "Community Emergency Response Team" ("CERT") training in American Canyon.

Staff continues 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.

The District met a majority of its 2013-14 fiscal year goals. Two firefighters and the Assistant Chief positions were filled, a left-hand turn lane for emergency vehicles was completed at Green Island Road on Highway 29, labor negotiations were concluded and an Advanced Life Support ("ALS") program was implemented.

Budget Summary

The District's Operations Fund accounts for the day to day expenses of running the Fire District. Overall, the Operation Fund's financial condition remains stable based on the projected \$3.9 million fund balance at June 30, 2014. Adequate contingency, risk and catastrophic reserves are available to manage emergencies as the District has been able to allocate a targeted 20% of the operating budget for the contingency reserve and a \$500,000 target for the catastrophic reserves. The 2014-15 budget contains \$200,000 for the annual OPEB payment. This amount is based on the recommendation contained in the District's GASB 45 OPEB actuarial review. The remainder of the Operating Fund balance is unassigned and available for future investment in infrastructure and enhanced services.

For fiscal year 2013-14, the District's top revenue source, property taxes, is projected to be \$3.1 million; about 1% less than the \$3.15 million budgeted. Property taxes represent about 80% of the Operations Fund revenues so they are vital to financing the District's continuing operations. Due to an improving economy, including the initial stage of a housing market recovery, staff estimates that property taxes will be about 3% greater in fiscal year 2014-15 compared to 2013-14.

The adopted budget for the District's other significant revenue source, fire assessment fees, is \$590 thousand for fiscal year 2014-15. These fees are assessed on property owners within the District's boundaries to help maintain adequate fire service levels. Annually, the Board approves these fees which are calculated based on property 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 District recently contracted with Capitol PFG to perform a third party review of the Fire Service Fee Program. The adopted budget does not reflect any increase in the fees for fiscal year 2014-15.

The District's Operations Fund total projected revenue for fiscal year 2014-15 is \$4.23 million. The adopted budget appropriations are set at \$4.4 million. Although the fiscal year 2014-15 budget has a small deficit, the long term financial outlook of the District remains good. The joint powers agreement ("JPA") with the City of Napa Fire Department initiated in 2011 continues to provide efficiencies and cost savings while offsetting a portion of administrative workload. The JPA has been very successful and beneficial for both agencies and staff recommends continuing the collaboration indefinitely. The majority of the JPA focus is on Fire Prevention (of which a portion is offset by the new prevention fees established in 2012).

The operating budget also includes an appropriation of \$200,000 for future retiree health benefits, \$30,000 for an EOC remodel (carried forward from fiscal year 2013-14 as it was not completed), and a \$5,000 allocation to the apparatus replacement fund.

The District's financial position has been impacted by the poor economy of past years but fortunately, that is now improving. The District's cost conscious operations and conservative financial planning have enabled the accumulation of an appropriate level of reserves. As a result, there has been little impact on service levels. The improving economy promises to strengthen the Fire District's finances which will help enable it to meet its future goals.

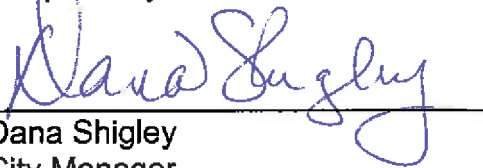
The District's reserves will be maintained at the 20% target established by the District's fiscal policy.

Conclusion

During fiscal year 2014-15, City and District staff will continue monitoring revenue projections and expenditures and exercising fiscally prudent restraint as we maintain the short and long-term priority of fiscal stability. Our staff has embraced and is committed to implementing the Council's Strategic Goals and Objectives. The adopted fiscal year 2014-15 budget emphasizes the City's Management Team and employee's commitment to maintaining the City's core service levels, evaluating current procedures and implementing new cost-saving methods if warranted, executing new technology such as the Springbrook Version 7 upgrade, new agenda management software, updated developer billing technology, and the revamped web-site that will be rolled out in fall 2014.

We want to thank the City Council for providing focused policy direction and guidance throughout the development of the adopted budget. We also want to thank our Management Team Members and their staff. Their hard work and concerted effort are crucial in the budget development process and more importantly in providing all of the City's services. We want to extend our thanks as well to the Finance Staff who worked tirelessly in the preparation of the budget document.

Respectfully Submitted,



Dana Shigley
City Manager



Glen Weeks
Fire Chief



City of American Canyon Strategic Plan

VISION

AMERICAN CANYON

HOME to an engaged, diverse community

DESTINATION for outdoor recreation and natural beauty

HUB of opportunity and economic vitality

MISSION

Our mission is to deliver exemplary services that are responsive to community priorities, ensure a healthy and sustainable organization, and drive us toward our shared vision for the future.

ORGANIZATIONAL VALUES

Core Values – How we do Business

- Fiscal Responsibility
- Professional Excellence
- Transparency & Accountability
- Customer Focus
- Integrity

Strategic Values – How we accomplish the Core Values

- Creativity & Innovation
- Collaboration & Teamwork
- Community Engagement
- Leadership
- Results Oriented

SEVEN STRATEGIC GOAL AREAS

- **Public Safety**
Ensure that American Canyon remains a safe community
- **Community & Sense of Place**
Build on the strength of our local community to develop a clear sense of place and establish our unique identity
- **Economic Development & Vitality**
Attract and expand diverse business and employment opportunities
- **Outdoors & Recreation**
Expand opportunities for use of outdoor recreation and an active lifestyle
- **Transportation**
Improve the City's transportation network to mitigate traffic and enhance the quality of life for the community
- **Infrastructure**
Develop and upgrade infrastructure resources to support sustainable growth
- **Quality Services & Organizational Effectiveness**
Deliver exemplary government services



American Canyon Citizens

Mayor & City Council

CITY ATTORNEY

CITY MANAGER

FIRE CHIEF

Fiscal Year 2014-15 City Organizational Chart

Administrative Assistant

Deputy City Clerk
City Clerk

Management Analyst II (2)

Administrative Assistant

Administrative Assistant

Administrative Assistant

Administrative Assistant

Administrative Assistant

Administrative Assistant

Administrative Assistant

Administrative Assistant

Administrative Assistant

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Administrative Assistant

Administrative Assistant

Information Services Consultants

Human Resources Manager
Human Resources Assistant

Finance Manager (2)
Accounting Technician (2)
Accounting Assistant II (3)

Administrative Services Director
Associate Planner
Chief Building Official
Building Inspector II
Code Enforcement Officer
Permit Technician

Community Development Director
Aquatics Supervisor
Lifeguards (Seasonal/Temps)
Program and Recreation Leader, Other Staff (Seasonal/Temps)

Parks and Recreation Director
Administrative Assistant
Recreation Manager
Maintenance Supervisor (Parks)
Senior Maintenance Worker
Maintenance Worker II (3)
Maintenance Worker I

Police Chief
Police Technician (2)
Administrative Clerk II

Public Works Director
Wastewater Systems Manager
Plant Operations Manager
Water Quality/Lab Manager
Plant Operator III (2)
Plant Operator II
Plant Operator I
Plant Operator III (3)
Environmental Specialist III
Environmental Specialist I

Development Services Engineer
Public Works Superintendent
Maintenance Supervisor (Water Dist/Sewer Collection)
Senior Maintenance Worker
Maintenance Worker III
Maintenance Worker II
Maintenance Worker I
Building Maintenance Worker
Mechanic
Administrative Clerk II

Contract Planners

Development Services Engineer (Position is in PW)

Administrative Clerk II



Budget Summaries

City of American Canyon 2014-15 Fiscal Year Budget

Budget Summary

Fund #	Fund	Estimated Balance 7/1/14	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/15
General Fund					
100	Second Year of Stabilization Plan	\$ 10,733,346	17,991,249	18,118,491	\$ 10,606,104
Special Revenue Funds					
210	Storm Drain/Measure A	(119,816)	944,462	801,947	22,699
212	Gas Tax/Road Maintenance	(72,252)	518,200	428,100	17,848
214	Abandoned Vehicle	75,371	6,200	5,000	76,571
216	CDBG / Housing Revolving Loan	75,222	50,050	85,000	40,272
	CDBG/Grant 8953	-	200,001	200,001	-
	HOME-8993	-	700,000	700,000	-
218	Citizens for Public Options	14,249	100,180	100,100	14,329
252	Newell Open Space	75,972	9,980	4,000	81,952
254	LaVigne Open Space Maint.	178,805	460	2,500	176,765
261-2-3	Lighting & Landscape District	1,355,102	470,312	730,843	1,094,571
222	Safe Route to School	(132,215)	132,215	-	-
240	Regional Surface Transp Prog	(8,615)	8,615	-	-
240	Transportation Development Act	-	43,000	43,000	-
226	Transportation for Clean Air	(725)	321,167	320,442	-
Debt Service Funds					
410	2002 Lease Revenue / Gym	23,867	284,273	284,153	23,987
423	Cabernet Village / City Hall	4,212	476,604	476,504	4,312
426	Broadway Property / by City Hall	833	134,750	134,680	903

City of American Canyon 2014-15 Fiscal Year Budget

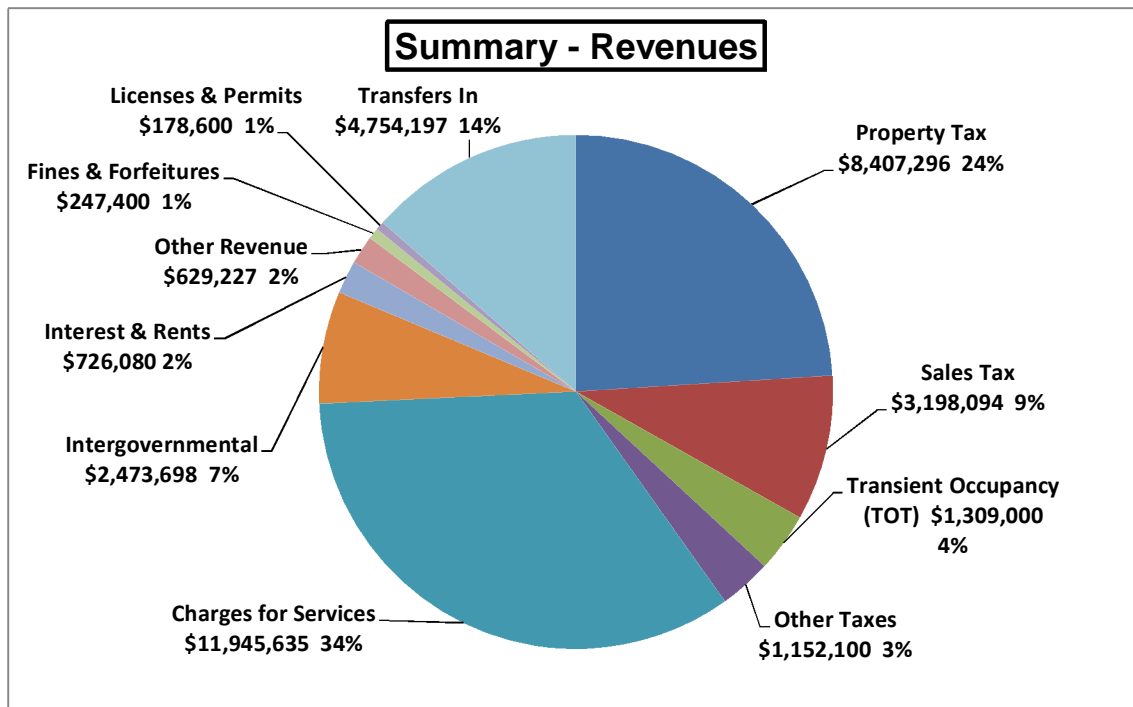
Budget Summary

Fund #	Fund	Estimated Balance 7/1/14	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/15
Enterprise Funds					
510	Water Operations	3,596,094	4,656,500	5,437,699	2,814,896
520	Water Capacity Fees	1,234,107	1,444,715	825,770	1,853,052
540	Wastewater Operations	4,457,492	4,447,300	4,024,175	4,880,617
550	Wastewater Capacity Fees	(128,619)	742,120	602,266	11,235
Internal Service Funds					
651	Building Maintenance	-	355,387	355,387	-
652	Fleet	-	413,700	413,709	(9)
653	Information Systems	-	395,700	395,697	3
Capital Projects Funds					
310	Parks Impact	(132,462)	10,180	-	(122,282)
320	Traffic Impact	1,597,243	14,900	50,000	1,562,143
330	Civic Impact	(1,326,388)	147,607	164,714	(1,343,495)
350	Affordable Housing	1,075,375	1,500	114,563	962,312
Totals		\$ 22,576,198	35,021,327	34,818,741	\$ 22,778,785

City of American Canyon 2014-15 Fiscal Year Budget

Summary - Revenues

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Fund	Capital Projects Funds
Taxes							
Property	\$ 8,407,296	7,936,984	-	470,312	-		\$ -
Sales	3,198,094	2,311,239	-	886,855	-		-
Transient Occupancy (TOT)	1,309,000	1,309,000					
Other Taxes	1,152,100	1,152,100	-	-	-		-
Charges for Services	11,945,635	1,487,200	10,436,835	-	-		21,600
Intergovernmental	2,473,698	351,500	99,900	2,022,298	-		-
Interest and Rents	726,080	531,553	30,000	11,770	170		152,587
Other Revenue	629,227	275,727	303,500	50,000	-		-
Fines and Forfeitures	247,400	121,000	120,400	6,000	-		-
Licenses and Permits	178,600	178,600					
Transfers In	4,754,197	2,336,346	300,000	57,607	895,457	1,164,787	-
Total Revenues	\$ 35,021,327	17,991,249	11,290,635	3,504,842	895,627	1,164,787	\$ 174,187



City of American Canyon 2014-15 Fiscal Year Budget

Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Fund	Capital Projects Funds
Administration							
City Council	\$ 107,765	107,765	-	-	-	-	\$ -
City Manager	435,685	413,622	-	-	-	-	22,063
City Clerk	315,434	315,434	-	-	-	-	-
City Attorney	85,000	85,000	-	-	-	-	-
Economic Development	123,649	123,649	-	-	-	-	-
Developer Projects	215,000	215,000	-	-	-	-	-
	1,282,533	1,260,469	-	-	-	-	22,063
Administrative Services							
Human Resources	347,746	347,746	-	-	-	-	-
Risk Management	285,172	285,172	-	-	-	-	-
Finance	677,128	677,128	-	-	-	-	-
Utility Billing	441,516	441,516	-	-	-	-	-
	1,751,562	1,751,562	-	-	-	-	-
Police / Sheriff	5,940,384	5,835,284	-	105,100	-	-	-
Public Works							
Pblc Wrks Admin	417,591	417,591	-	-	-	-	-
Capital Projects	502,879	502,879	-	-	-	-	-
Streets & Roads	896,601	596,601	-	300,000	-	-	-
Storm Drainage	940,287	438,340	-	501,947	-	-	-
City Engineer	179,556	179,556	-	-	-	-	-
Developer Projects	150,000	150,000	-	-	-	-	-
Storm Water quality	-	-	-	-	-	-	-
Water Trtmnt Plant	1,507,784	-	1,507,784	-	-	-	-
Water Distribution	798,235	-	798,235	-	-	-	-
Wstewtr Trtmnt Plant	2,629,830	-	2,629,830	-	-	-	-
Collections	302,901	-	302,901	-	-	-	-
Solid Waste	60,237	-	60,237	-	-	-	-
	8,385,901	2,284,966	5,298,987	801,947	-	-	-
Community Development							
Planning	788,953	788,953	-	-	-	-	-
Housing Services	1,124,721	47,220	-	985,001	-	-	92,500
Building & Safety	481,904	481,904	-	-	-	-	-
Developer Projects	450,000	450,000	-	-	-	-	-
	2,845,578	1,768,077	-	985,001	-	-	92,500

City of American Canyon 2014-15 Fiscal Year Budget

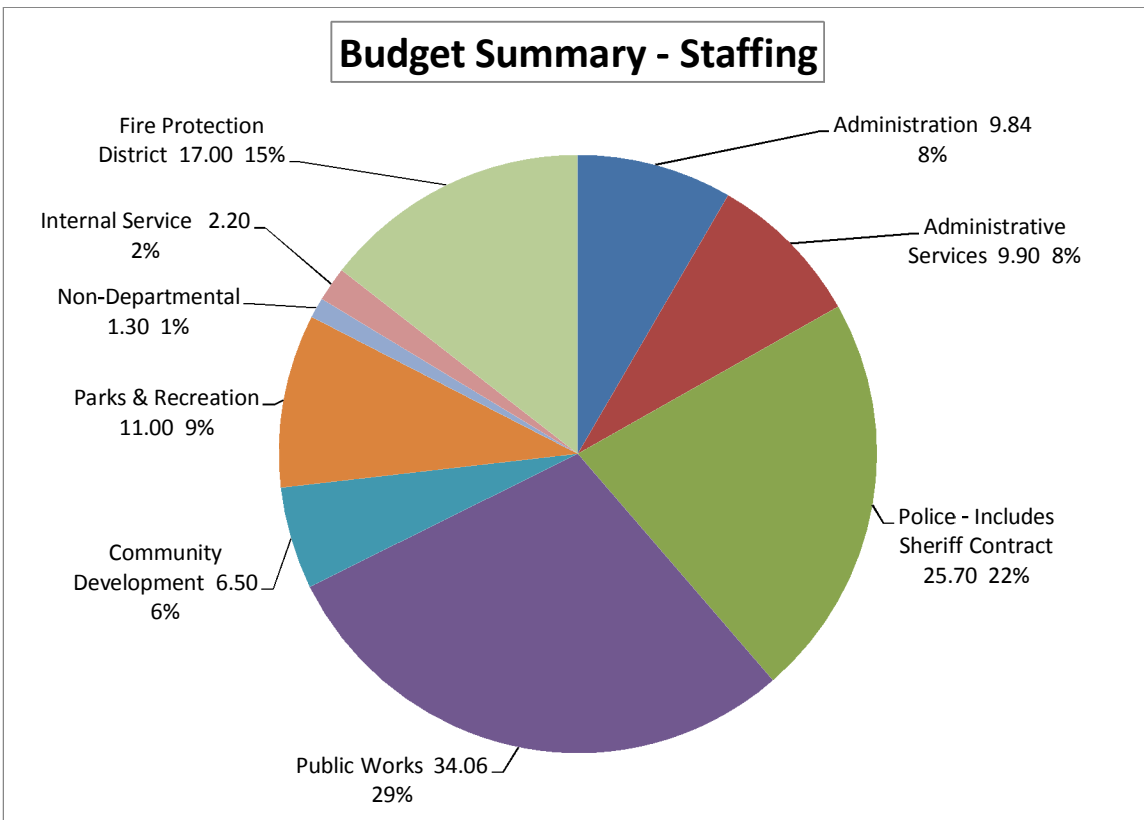
Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Fund	Capital Projects Funds
Parks & Recreation							
Parks Maintenance	871,874	871,874	-	-	-	-	-
Parks & Recreation Adm	564,374	564,374	-	-	-	-	-
Recreation Programs	483,215	483,215	-	-	-	-	-
Aquatics Programs	416,957	416,957	-	-	-	-	-
Senior Center	59,110	59,110	-	-	-	-	-
	2,395,530	2,395,530	-	-	-	-	-
Internal Service							
Building Maintenance	355,387	-	-	-	-	355,387	-
Fleet Operations	413,709	-	-	-	-	413,709	-
Information Services	395,697	-	-	-	-	395,697	-
	-	-	-	-	-	-	-
	1,164,793	-	-	-	-	1,164,793	-
Non Departmental	6,577,847	2,822,604	3,163,900	591,343	-	-	-
Debt Service	3,286,674	-	1,926,623	300,000	895,337	-	164,714
Capital Improvement Pgm							
Program Expenses	696,400	-	500,400	146,000	-	-	50,000
Interfund Transfers	491,542	-	-	491,542	-	-	-
Total Budget	\$ 34,818,741	18,118,491	10,889,910	3,420,933	895,337	1,164,793	\$ 329,277

City of American Canyon 2014-15 Fiscal Year Budget

Budget Summary - Staffing Full Time Equivalents (FTE)

Departments	Adopted Budget FY 11-12	Adopted Budget FY 12-13	Adopted Budget FY 13-14	Adopted Budget FY 14-15
Administration	10.30	10.30	8.80	9.84
Administrative Services	8.00	8.00	9.50	9.90
Police - Includes Sheriff Contract	25.70	25.70	25.70	25.70
Public Works	40.95	35.75	35.05	34.06
Community Development	6.70	6.70	6.70	6.50
Parks & Recreation	5.05	10.25	10.45	11.00
Non-Departmental	1.30	1.30	1.30	1.30
Internal Service	-	-	-	2.20
Fire Protection District	17.00	17.00	17.00	17.00
Total Staffing	115.00	115.00	114.50	117.50



City of American Canyon 2014-15 Fiscal Year Budget

Budget Summary - Staffing

Department and Divisions	Adopted Budget FY 11-12	Adopted Budget FY 12-13	Adopted Budget FY 13-14	Adopted Budget FY 14-15
Administration				
City Council	5.00	5.00	5.00	5.00
City Manager	1.65	1.65	2.15	2.55
City Clerk	1.40	1.40	1.40	1.65
Economic Development				0.54
Human Resources	2.00	2.00		
Administration Total	10.05	10.05	8.55	9.74
Administrative Services				
Human Resources			1.50	2.20
Finance	4.60	4.60	4.60	4.30
Information Systems	0.20	0.20	0.20	-
Utility Billing	3.20	3.20	3.20	3.40
Administrative Services Total	8.00	8.00	9.50	9.90
Police				
City Staff	2.70	2.70	2.70	2.70
Sheriff's Contract	23.00	23.00	23.00	23.00
Police / Sheriff Total	25.70	25.70	25.70	25.70
Public Works				
Capital Projects	2.00	2.00	1.60	3.00
Streets Maintenance	3.45	3.45	3.45	2.90
Storm Drainage	1.55	1.55	1.95	2.00
Storm Water quality	0.45	0.45	0.45	-
Water Treatment Plant	4.80	4.80	4.80	4.63
Water Distribution	4.30	4.30	4.25	4.45
Wastewater Treatment Plant	11.50	11.50	10.90	10.83
Collections	1.10	1.10	1.10	1.40
Solid Waste	0.35	0.35	0.35	0.35
Public Works Administration	4.00	4.00	3.90	3.50
Parks Maintenance	5.20	-	-	-
Fleet Operations	1.10	1.10	1.10	-
Building Maintenance	1.15	1.15	1.20	-
City Engineer	-	-	-	1.00
Public Works Total	40.95	35.75	35.05	34.06
Community Development				
Planning	1.60	1.60	1.60	3.25
Economic Development	0.45	0.45	0.45	-
Housing Services	0.10	0.10	0.10	-
Building & Safety	3.25	3.25	3.25	3.25
City Engineer	1.30	1.30	1.30	-
Community Development Total	6.70	6.70	6.70	6.50
Parks & Recreation				
Park & Recreation Programs	2.75	2.75	2.80	2.20
Recreation Program & Events				1.80
Aquatics Programs	2.30	2.30	2.30	1.60
Parks Maintenance		5.20	5.35	5.40
Park & Recreation Total	5.05	10.25	10.45	11.00

City of American Canyon 2014-15 Fiscal Year Budget

Budget Summary - Staffing

Department and Divisions	Adopted Budget FY 11-12	Adopted Budget FY 12-13	Adopted Budget FY 13-14	Adopted Budget FY 14-15
Non Departmental	1.30	1.30	1.30	1.30
Affordable Housing Fund				
City Manager	0.25	0.25	0.25	0.10
Affordable Housing Fund Total	0.25	0.25	0.25	0.10
Internal Services				
Fleet Operations				1.10
Building Maintenance				1.00
Information Systems				0.10
Internal Services Total	-	-	-	2.20
Fire Protection District	17.00	17.00	17.00	17.00
Total Staffing	115.00	115.00	114.50	117.50

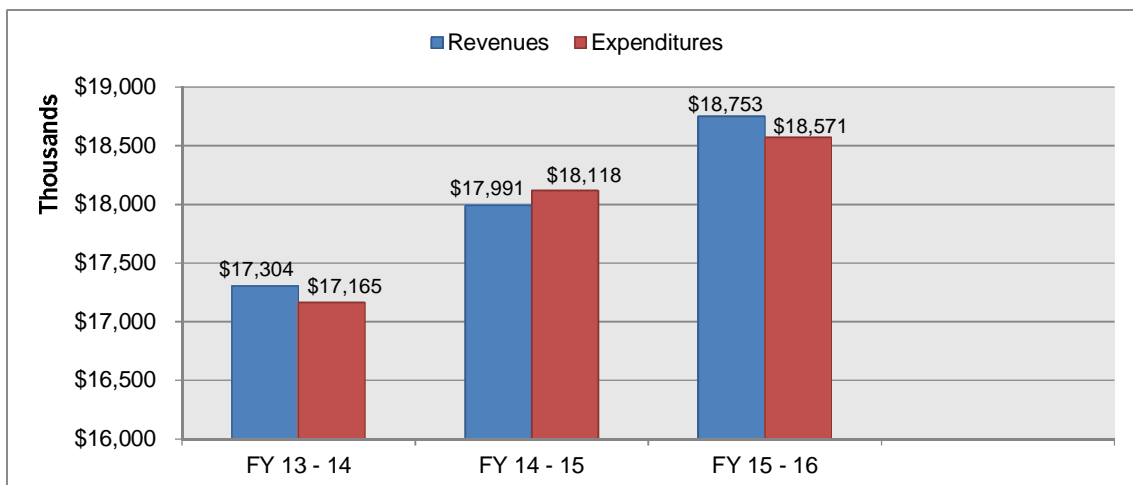


Fund Summaries

City of American Canyon 2014-15 Fiscal Year Budget

General Fund Three Year Stabilization Plan

	Adopted Budget FY 13-14	Revised Budget FY 13-14	Estimated Actual FY 13-14	Adopted Budget FY 14-15	Proposed Budget FY 15-16
Revenues					
Property Tax (Curr Sec)	\$ 5,865,000	5,865,000	5,834,355	6,153,270	\$ 6,399,401
Property Tax In Lieu	1,132,200	1,150,740	1,150,740	1,199,071	1,247,034
Property Tax (All Other)	521,800	521,800	549,392	584,643	619,722
Sales Tax (incl. 3flip)	2,352,900	2,352,900	2,297,475	2,311,239	2,380,576
TOT	1,020,000	1,175,000	1,190,000	1,309,000	1,413,720
Cardroom Tax	257,600	257,600	257,600	228,700	176,600
All other	5,726,030	5,758,496	6,024,494	6,205,326	6,515,592
Total Anticipated Revenues	16,875,530	17,081,536	17,304,055	17,991,249	18,752,645
Expenditures					
Salaries	\$ 4,199,900	4,149,229	4,068,514	4,578,766	\$ 4,716,129
Benefits	1,667,100	1,668,340	1,697,266	1,745,421	1,797,784
Sheriff Contract	5,289,873	5,289,873	5,289,873	5,404,722	5,545,986
All other	5,945,250	6,390,280	6,109,277	6,389,582	6,510,984
Expenditures	17,102,123	17,497,722	17,164,931	18,118,491	18,570,882
Difference (Change in Fund Bal)	(226,593)	(416,186)	139,125	(127,241)	181,763
Use of Vehicle Replacement Fund	\$ 60,000	-	-	-	\$ -
Beginning Fund Balance	\$ 10,594,221	10,594,221	10,594,221	10,733,346	\$ 10,606,104
Change	(166,593)	(416,186)	139,125	(127,241)	181,763
Ending Fund Balance	\$ 10,427,628	10,178,035	10,733,346	10,606,104	\$ 10,787,867



City of American Canyon 2014-15 Fiscal Year Budget

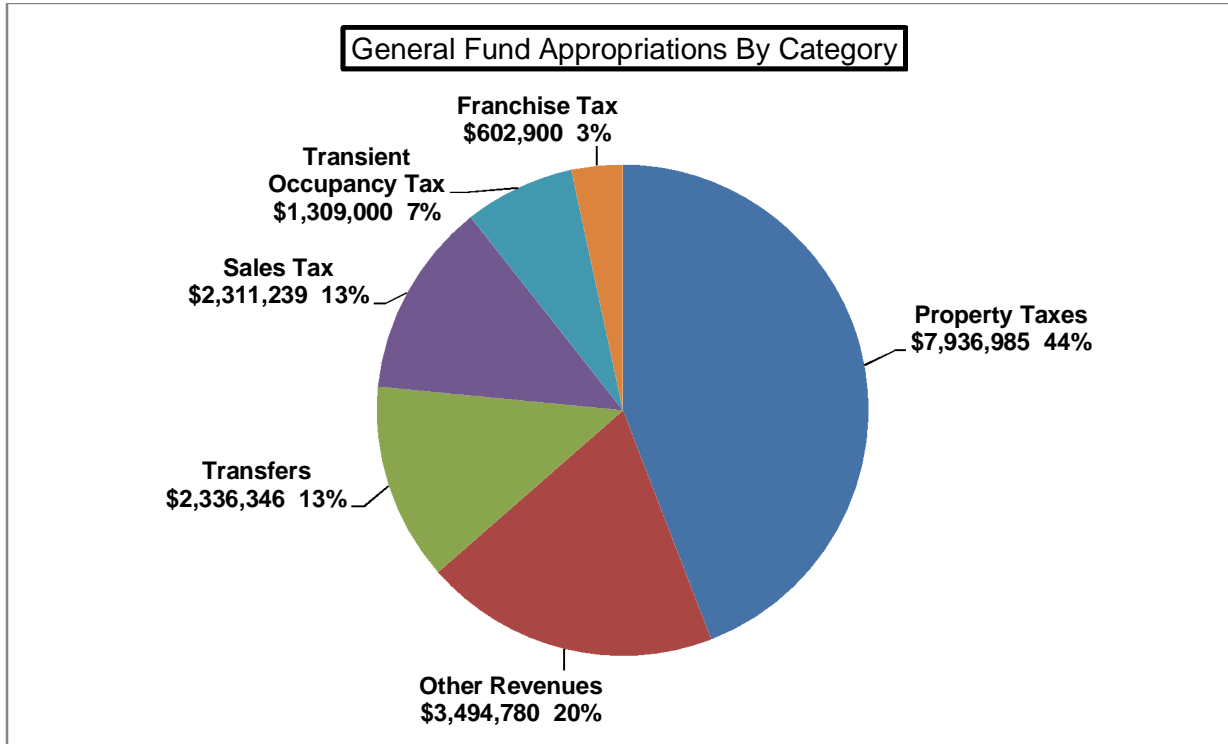
General Fund Revenues and Transfers

Description	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Property Taxes				
Current Secured	\$ 5,617,507	\$ 5,580,702	\$ 5,834,355	\$ 6,153,270
Current Unsecured	236,276	246,553	246,553	271,643
Supplemental	73,109	95,439	95,439	100,000
Prior Year	146,285	114,477	129,000	130,000
Homeowners Exemption	29,861	20,888	25,400	30,000
In Lieu of Vehicle License Fees	1,113,732	1,096,118	1,150,740	1,199,071
Property Transfer Tax	87,161	99,067	53,000	53,000
Total Property Taxes	7,303,932	7,253,244	7,534,487	7,936,984
Sales and Use Tax	2,024,495	2,279,352	2,297,475	2,311,239
Transient Occupancy Tax	934,679	1,064,355	1,190,000	1,309,000
Charges for Services	411,559	729,839	1,044,700	1,487,200
Franchise Taxes				
Natural Gas	42,383	37,621	40,040	41,200
Electricity	149,257	140,643	152,100	155,100
Cable TV	280,935	280,241	287,200	284,000
Solid Waste	112,837	118,657	119,040	122,600
Total Franchise Taxes	585,411	577,162	598,380	602,900
Interest and Rents	494,636	405,006	501,220	531,553
Intergovernmental Revenue	21,143	14,993	46,325	351,500
Card Room Admission Tax	-	147,152	257,600	228,700
Miscellaneous	760,735	445,325	462,069	225,100
Tourist Business Imp District Tax	155,269	177,393	175,000	192,500
Licenses and Permits	187,802	181,472	172,500	178,600
Business License Tax	124,417	115,878	128,000	128,000
Fines and Forfeitures	170,830	110,031	98,000	121,000
Other Sources	-	-	125,000	-
Transfers In - Reimbursements	790,314	632,463	1,064,700	936,203
Transfers In - Support Services	1,547,500	1,448,151	1,608,600	1,450,770
Total General Fund Revenues	\$15,512,722	\$15,581,814	\$17,304,055	\$ 17,991,249

City of American Canyon 2014-15 Fiscal Year Budget

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, transient occupancy tax, other revenues and interfund transfers.



Forecasting revenue sources is critical to the budget process and is necessary to ensure comprehensive service delivery decisions. City residents depend on the core services the General Fund provides. A variety of different taxes are used to fund these services, therefore it is crucial to forecast them accurately. However, forecasting can be problematic as revenue estimating can be more of an art than a science.

Formulating the most accurate revenue projections involves the study of patterns or trends in previous years, actual historical data, and economic factors affecting each particular revenue source including home sales, foreclosure activity, assessed valuation trends, unemployment rates, impact of regional economic forces, planned developments, hotel/motel development, occupancy rate trends, travel & tourism trends, retail/commercial activity, consumer trends, and population growth. All of these factors are considered before initial projections are made. The Finance Department staff reviews the forecast with the City Manager and collectively they finalize the revenue projection that is used for the budget.

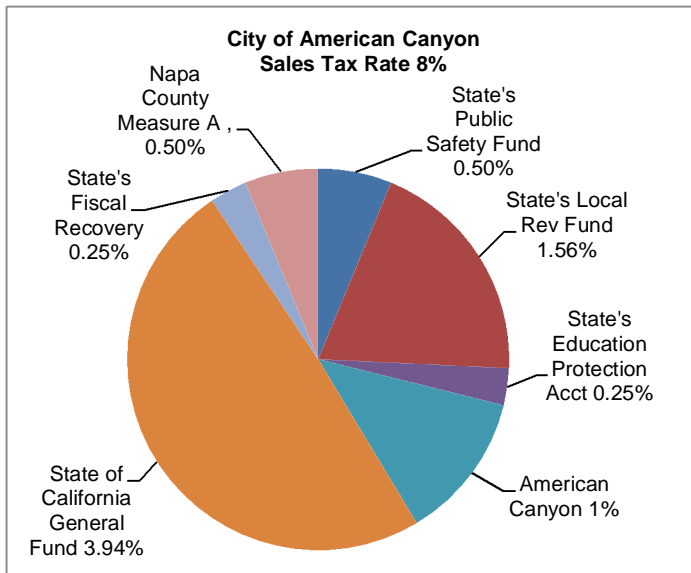
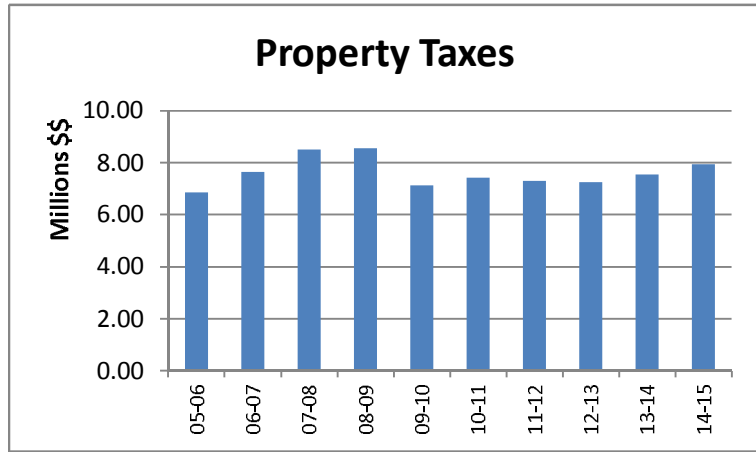
Property Taxes - at 7.94 million or 44% of total General Fund budgeted revenues for fiscal year 2014-15 are the single largest source of unrestricted revenues. Property tax is derived from the 1% levy on assessed valuation of real property within the City. The City receives about 27.6 cents of every dollar collected. Proposition 13, passed by the voters in 1978, capped property tax rates at 1% of assessed valuation.

City of American Canyon 2014-15 Fiscal Year Budget

Proposition 13 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 2005-06. From fiscal year 2005-06 through fiscal year 2007-08, the City enjoyed an average increase in revenues of 11.4% 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 2014-15, revenues were budgeted at a 5% increase from last fiscal year.

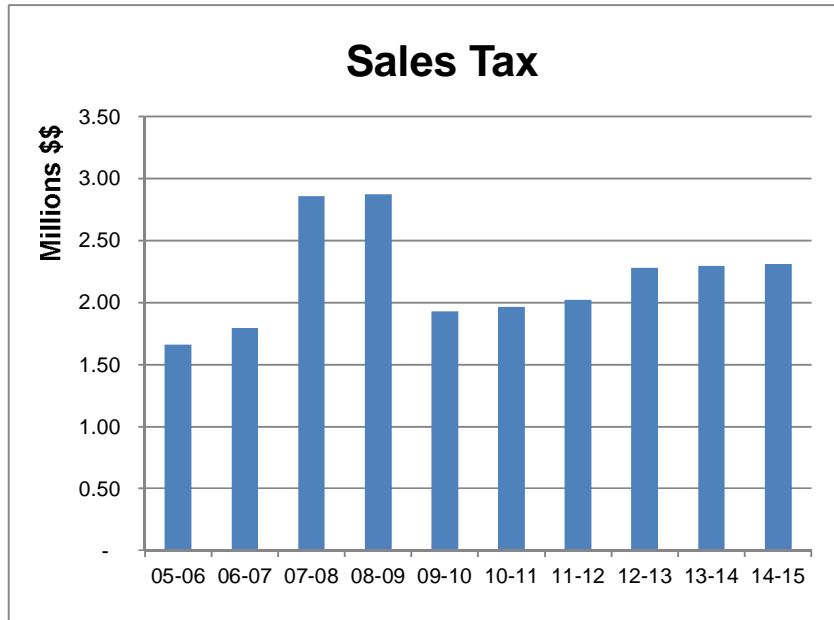


Sales Tax - at \$2.31 million or 13% of total General Fund budgeted revenues for fiscal year 2014-15 is the second largest source of unrestricted revenue. The allocation of the State's 8.00% sales tax is indicated in the pie chart at the left. The City of American Canyon receives 1% of the total sales tax allocation as indicated. The 1% is comprised of 75% County Transportation Fund and 25% City or County Operations. 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.

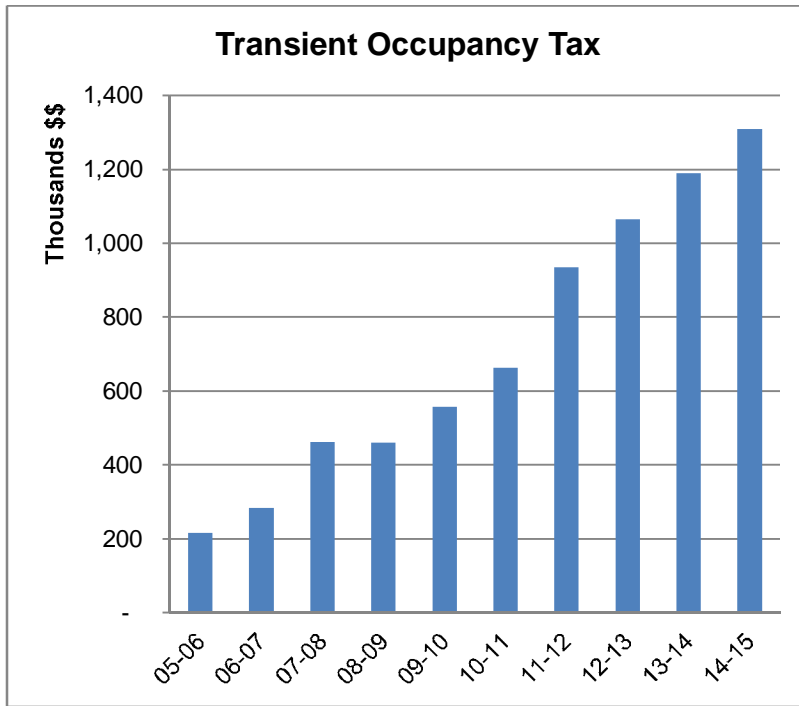
Measure A taxes are accounted for in a special revenue fund.

City of American Canyon 2014-15 Fiscal Year Budget

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 2014-15 is forecasted to be virtually the same as it was in 2013-14 at \$2.31 million, a .6% increase from last fiscal year's estimated actual of \$2.30 million. 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



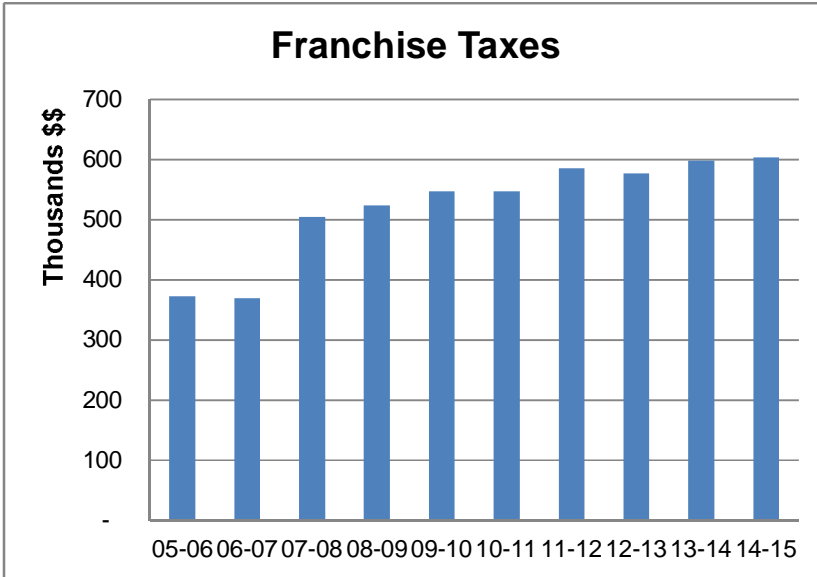
rebounded in 2010-11 with a 2% increase. Sales tax revenues continued their recovery in 2011-12 with a 3% increase and significantly increased by 12.6% in FY 2012-13 due to the improving economy. However, as the economy continues to improve, consumers are expanding their shopping habits and driving out of town more. Nevertheless, the City is seeing an increase in retail sales from businesses located in its industrial area, as more and more wine is being directly sold and shipped from those merchants.



Transient Occupancy Tax (TOT) - has been a relatively small share of the City's General Fund revenue budget. However, as illustrated by the chart below, dramatic increases in this revenue source have occurred over the last five years. In 2014-15, revenues are projected to increase by 10% from estimated 2013-14 actual of \$1.19 million to \$1.31 million budgeted. In addition to the 2% TOT rate increase that was effective in January 2011, stronger marketing efforts by the County-wide Tourism Bureau Improvement District (TBID) is creating a

growing interest in wine tourism that is benefitting the local hotels with more bookings and higher room rates.

City of American Canyon 2014-15 Fiscal Year Budget



Franchise Taxes - are collected according to franchise agreements with businesses that provide electricity, natural gas, cable television and solid waste to residents of American Canyon. These payments are considered a “rent” or “toll” for the use of the streets and City rights of way. Revenue is estimated to increase by 3.7% from \$577 thousand in FY 2012-13 to \$598 thousand in FY 2013-14. In FY 2014-15 Franchise Taxes are budgeted at \$603 thousand,

a .8% increase from last fiscal year’s estimate.

Interfund Transfers - at \$2.40 million or 13% 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 charged to the General Fund are incurred for various administrative and service activities and then are apportioned to other funds using an appropriate allocation based on the service provided. Other transfers include reimbursements for storm water expenses, street maintenance and capital projects administration.

City of American Canyon 2014-15 Fiscal Year Budget

General Fund Expenditures and Transfers

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
General Government				
City Council	\$ 143,079	114,674	132,038	\$ 107,765
City Manager	332,196	317,592	407,958	413,622
City Clerk	281,884	273,172	276,364	315,434
City Attorney	290,155	312,518	230,457	85,000
Economic Development	168,947	172,157	154,231	123,649
Development Project	-	-	-	215,000
Human Resources	239,962	281,987	294,448	347,746
Risk Management	242,261	256,060	270,107	285,172
Finance	656,943	678,839	700,252	677,128
Information Technology	378,161	400,199	396,844	-
Utility Billing	455,541	446,508	427,147	441,516
Non Departmental	627,506	767,650	922,865	1,912,889
Police Services	5,342,689	5,609,145	5,718,741	5,835,284
Public Works				
Public Works Admin	460,333	523,885	340,740	417,591
Capital Projects Admin	240,855	285,247	311,240	502,879
Streets and Roads	834,749	658,194	920,537	596,601
Storm Drain	211,635	263,676	385,208	438,340
Fleet Maintenance	320,773	358,727	429,194	-
Building Maintenance	264,257	267,679	296,722	-
Storm Water Quality	-	-	142,164	-
Developer Projects	-	8,330	200,000	150,000
City Engineer	309,517	161,857	200,700	179,556
Planning				
Planning	338,615	320,462	358,659	788,953
Housing Services	99,216	43,887	41,011	47,220
Building & Safety	419,453	396,713	390,461	481,904
Developer Projects	-	37,259	166,925	450,000
Recreation				
Park Maintenance	672,281	688,785	863,163	871,874
Parks and Recreation	469,789	560,861	680,132	564,374
Recreation Program	34,955	35,534	101,888	483,215
Aquatics	394,129	424,729	483,585	416,957
Senior Multi Purpose Center	26,255	31,620	34,100	59,110
Debt Service	610,600	479,700	752,050	909,715
Other			135,000	-
Total General Fund Expenditures	\$14,866,736	15,177,648	17,164,931	\$ 18,118,492

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Storm Drain/Measure A Fund #210

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Sales & Use Tax	\$ 668,733	489,940	1,807,191	\$ 886,855
Transfers GF Support Services	-	-	-	57,607
Total Revenues	\$ 668,733	489,940	1,807,191	\$ 944,462
Expenditures / Interfund Transfers				
Miscellaneous Contractual	\$ -	-	7,000	\$ 5,500
Major Equipment	-	-	125,000	-
Interfund Transfers				
GF - Support Services	-	63,529	69,600	57,607
General Fund - Other	364,590	235,549	369,400	438,840
Wastewater Operations	13,249	93,999	142,000	-
Total Expenditures / Transfers	\$ 377,839	\$ 393,077	713,000	\$ 501,947
Debt Service				
Transfer to Wastewater Operations	\$ 300,000	300,000	300,000	\$ 300,000
Capital Projects				
Transfer to Capital Proj Fund - Gen Fund	\$ 11,202	4,072	586,983	\$ -
Transfer to Capital Proj Fund - Other	-	-	119,816	-
Total Expenditures / Transfers	\$ 11,202	4,072	706,799	\$ -
Change in Fund Balance	\$ (20,308)	(207,209)	87,392	\$ 142,515
Est Beginning Fund Balance	(1)	1	(207,208)	(119,816)
Estimated Ending Fund Balance	\$ (20,309)	(207,208)	(119,816)	\$ 22,699

The 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.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Gas Tax Fund #212

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Traffic Congestion Relief				
Gas Tax	\$ 540,204	439,221	482,200	\$ 517,200
Interest	4,249	2,312	930	1,000
Total Revenues	\$ 544,453	441,533	483,130	\$ 518,200
Interfund Transfers				
General Fund	\$ 282,372	264,000	300,000	\$ 300,000
Capital Improvement Program Fund	317,557	436,733	716,972	128,100
Transfer to Other Funds	92,255	-	-	-
Total Transfers	\$ 692,184	700,733	1,016,972	\$ 428,100
Change in Fund Balance	\$ (147,731)	(259,200)	(533,842)	\$ 90,100
Est Beginning Fund Balance	868,521	720,790	461,590	(72,252)
Estimated Ending Fund Balance	\$ 720,790	461,590	(72,252)	\$ 17,848

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

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Abandoned Vehicle Abatement Fund #214

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Abandoned Vehicle Enforcement	\$ 14,836	9,087	5,596	\$ 6,000
Interest	337	243	216	200
Total Revenues	\$ 15,173	9,330	5,812	\$ 6,200
Expenditures / Transfers				
Supplies				
Major Equipment	\$ -	-	10,147	\$ -
Interfund Transfer General Fund	1,697	6,475	5,000	5,000
Total Expenditures / Transfers	\$ 1,697	6,475	15,147	\$ 5,000
Change in Fund Balance	\$ 13,476	2,855	(9,335)	\$ 1,200
Est Beginning Fund Balance	68,374	81,850	84,705	75,370
Estimated Ending Fund Balance	\$ 81,850	84,705	75,370	\$ 76,570

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

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Community Dev Block Grant Loan Repayment Fund #216

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Interest and Rents	\$ 178	103	52	\$ 50
Other	3,555	3,878	57,000	50,000
Total Revenues	\$ 3,733	3,981	57,052	\$ 50,050
Expenditures				
Professional Services	\$ -	1,533	-	\$ 70,000
Services - Other	1,804	24,605	-	15,000
Total Expenditures	\$ 1,804	26,138	-	\$ 85,000
Change in Fund Balance	\$ 1,929	(22,157)	57,052	\$ (34,950)
Est Beginning Fund Balance	38,398	40,327	18,170	75,222
Estimated Ending Fund Balance	\$ 40,327	18,170	75,222	\$ 40,272

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

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Community Development Block Grant 8953 Fund #215

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Grants - Federal	\$ -	-	-	\$ 200,001
Total Revenues	\$ -	-	-	\$ 200,001
Expenditures				
Professional Services	\$ -	-	-	\$ 156,342
Services - Other	-	-	-	39,008
Transfer to Gen Fund	-	-	-	4,651
Total Expenditures	\$ -	-	-	\$ 200,001
Change in Fund Balance	\$ -	-	-	\$ -
Est Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	\$ -	-	-	\$ -

The Community Development Block Grant (8953) fund accounts for housing rehabilitation loans made to qualified applicants with Federal CDBG monies.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

HOME- 8993 Fund #217

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Grants - Federal	\$ -	-	-	\$ 700,000
Total Revenues	\$ -	-	-	\$ 700,000
Expenditures				
Professional Services	\$ -	-	-	\$ 624,500
Services - Other	-	-	-	71,125
Transfer to Gen Fund	-	-	-	4,375
Total Expenditures	\$ -	-	-	\$ 700,000
Change in Fund Balance	\$ -	-	-	\$ -
Est Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	\$ -	-	-	\$ -

The HOME-8993 fund accounts for a first time homebuyer down payment assistance program and an owner occupied housing rehabilitation assistance program.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Citizens Options for Public Safety (COPS) Fund #218

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Intergovernmental Revenue	\$ 114,703	94,204	100,100	\$ 100,100
Interest	114	105	76	80
Total Revenues	\$ 114,817	94,309	100,176	\$ 100,180
Expenditures / Transfers				
Personnel Expense				
Transfers to General Fund - Police	\$ 100,721	94,309	100,178	\$ 100,100
Total Expenditures / Transfers	\$ 100,721	94,309	100,178	\$ 100,100
Change in Fund Balance	\$ 14,096	-	(2)	\$ 80
Est Beginning Fund Balance	155	14,251	14,251	14,249
Estimated Ending Fund Balance	\$ 14,251	14,251	14,249	\$ 14,329

The State Supplemental Law Enforcement (COPS) 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.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Newell Park Open Space Preserve Fund #252

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Interest and Rents	\$ 9,728	9,728	9,728	\$ 9,800
Other	237	189	184	180
Total Revenues	\$ 9,965	9,917	9,912	\$ 9,980
Expenditures				
Program Expenses	\$ -	-	-	\$ 4,000
Total Expenditures	\$ -	-	-	\$ 4,000
Change in Fund Balance	\$ 9,965	9,917	9,912	\$ 5,980
Est Beginning Fund Balance	46,177	56,142	66,059	75,971
Estimated Ending Fund Balance	\$ 56,142	66,059	75,971	\$ 81,951

The 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.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

La Vigne Open Space Maintenance Fund #254

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Interest	\$ 816	548	464	\$ 460
Total Revenues	\$ 816	548	464	\$ 460
Expenditures / Transfers				
Program Expense	\$ -	960	200	\$ 2,500
Total Expenditures / Transfers	\$ -	960	200	\$ 2,500
Change in Fund Balance	\$ 816	(412)	264	\$ (2,040)
Est Beginning Fund Balance	178,136	178,952	178,540	178,804
Estimated Ending Fund Balance	\$ 178,952	178,540	178,804	\$ 176,764

The 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.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

**Lighting & Landscaping Assessment District (All Zones)
Fund #'s 261,262,263**

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Zone 1	\$ 119,022	125,163	127,214	\$ 139,800
Zone 2	222,777	228,496	2,316	231,351
Zone 3	98,622	98,392	1,380	99,161
Total Revenues	\$ 440,421	452,051	130,910	\$ 470,312
Expenditures / Transfers				
Zone 1	\$ 148,732	139,449	113,154	\$ 197,235
Zone 2	228,731	203,847	159,772	304,908
Zone 3	54,798	56,235	32,225	82,700
Capital Project - Zone 3	-	-	110,208	146,000
Total Expenditures	\$ 432,261	399,531	415,359	\$ 730,843
Change in Fund Balance	\$ 8,160	52,520	(284,449)	\$ (260,531)
Est Beginning Fund Balance	1,578,871	1,587,031	1,639,551	1,355,102
Estimated Ending Fund Balance	\$1,587,031	1,639,551	1,355,102	\$ 1,094,571

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

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Safe Route to Schools Fund #222

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Other Federal Grants	\$ -	-	276,876	\$ 132,215
Total Revenues	\$ -	-	276,876	\$ 132,215
Expenditures / Interfund Transfers				
Transfer Out to GG CIP Fund	\$ 39,400	276,876	132,215	\$ -
Total Expenditures / Transfers	\$ 39,400	276,876	132,215	\$ -
Change in Fund Balance	\$ (39,400)	(276,876)	144,661	\$ 132,215
Est Beginning Fund Balance			(276,876)	(132,215)
Estimated Ending Fund Balance	\$ (39,400)	(276,876)	(132,215)	\$ -

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.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

**Regional Surface Transportation Program (RSTP/STP) Fund
#240**

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Other Federal Grants	\$ -	190,000	309,634	\$ 8,615
Total Revenues	\$ -	190,000	309,634	\$ 8,615
Interfund Transfers				
Transfer Out to GG CIP Fund	\$ -	198,615	309,634	\$ -
Total Transfers	\$ -	198,615	309,634	\$ -
Change in Fund Balance				
Est Beginning Fund Balance	-	(8,615)	(8,615)	(8,615)
Estimated Ending Fund Balance	\$ -	(8,615)	(8,615)	\$ -

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

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Transportation Development Act Fund #230

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Other Federal Grants	\$ -	-	-	\$ 43,000
Total Revenues	\$ -	-	-	\$ 43,000
Interfund Transfers				
Transfer Out to GG CIP Fund	\$ -	-	-	\$ 43,000
Total Transfers	\$ -	-	-	\$ 43,000
Change in Fund Balance				
Est Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	\$ -	-	-	\$ -

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.

**City of American Canyon
2014-15 Fiscal Year Budget
Special Revenue Funds**

Transportation Fund for Clean Air Fund #226

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Other State Grants	\$ -	-	24,275	\$ 321,167
Total Revenues	\$ -	-	24,275	\$ 321,167
Interfund Transfers				
Other Professional Services	\$ -	4,805	20,195	\$ -
Transfer Out to GG CIP Fund	-	-	-	320,442
Total Transfers	\$ -	4,805	20,195	\$ 320,442
Change in Fund Balance	\$ -	-	4,080	\$ 725
Est Beginning Fund Balance	-	(4,805)	(4,805)	\$ (725)
Estimated Ending Fund Balance	\$ -	(4,805)	(725)	\$ -

The San Francisco Bay Trail Project administers a grant program in partnership with the Coastal Conservancy to further the completion of the remaining gaps in the Bay Trail for planning, design and construction of Bay Trail segments.

**City of American Canyon
2014-15 Fiscal Year Budget
Capital Projects Funds**

Parks Impact Fee Fund #310

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Park Development Fee	\$ 18,432	8,448	4,393	\$ 10,000
Interest Earnings	3,118	1,210	188	180
Total Revenues	\$ 21,550	9,658	4,581	\$ 10,180
Operating Expenditures:				
Other Professional Services	\$ -	13,701	-	\$ -
Transfers - Debt Service	315,000	313,900	141,450	-
Transfers - Cap Projs Fund - Gen Govtl	3,263	111,676	130,402	-
Total Expenditures	\$ 318,263	439,277	271,852	\$ -
Change in Fund Balance	\$ (296,713)	(429,619)	(267,271)	\$ 10,180
Est Beginning Fund Balance	861,141	564,428	134,809	(132,462)
Estimated Ending Fund Balance	\$ 564,428	134,809	(132,462)	\$ (122,282)

This fund accounts for monies collected to purchase and develop additional parks and to provide recreational opportunities.

**City of American Canyon
2014-15 Fiscal Year Budget
Capital Projects Funds**

Traffic Impact Fee Fund #320

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues:				
Traffic Impact Fee	\$ 31,974	6,677	647,897	\$ 10,000
Interest Earnings	10,624	-	4,904	4,900
Total Revenues	\$ 42,598	6,677	652,801	\$ 14,900
Operating Expenditures:				
Other Professional Services	\$ 275,863	-	-	\$ -
Capital Outlay	-	179,796	-	-
Transfers - Cap Projs Fund - Gen Govtl	952	90,878	875,725	-
New Capital Projects	-	-	-	50,000
Total Expenditures	\$ 276,815	270,674	875,725	\$ 50,000
Change in Fund Balance	\$ (234,217)	(263,997)	(222,924)	\$ (35,100)
Est Beginning Fund Balance	2,318,381	2,084,164	1,820,167	1,597,243
Estimated Ending Fund Balance	\$ 2,084,164	1,820,167	1,597,243	\$ 1,562,143

This fund accounts for monies collected to reduce the impact of additional traffic related to new development.

**City of American Canyon
2014-15 Fiscal Year Budget
Capital Projects Funds**

Civic Impact Fee Fund #330

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues:				
Civic Facilities Impact Fee	\$ 30,225	14,025	58,715	\$ 147,507
Interest Earnings	586	140	104	100
Total Revenues	\$ 30,811	14,165	58,819	\$ 147,607
Operating Expenditures:				
Interest Expense (Internal Loan - Senior Ctr)	\$ 39,574	37,474	42,000	\$ 42,151
Loan Repayment - Principal	-	-	5,000	122,563
Total Expenditures	\$ 39,574	37,474	47,000	\$ 164,714
Change in Fund Balance	\$ (8,763)	(23,309)	11,819	\$ (17,107)
Est Beginning Fund Balance	61,859	53,096	(1,338,207)	(1,326,388)
Estimated Ending Fund Balance	\$ 53,096	29,787	(1,326,388)	\$ (1,343,495)

This fund accounts for monies collected to provide civic facilities due to the impact of additional businesses and residences.

**City of American Canyon
2014-15 Fiscal Year Budget
Capital Projects Funds**

Affordable Housing Fund #340

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues /Transfers				
Interest	\$ 3,782	2,143	1,508	\$ 1,500
Sale of Affordable Houses	-	-	-	-
Total Revenues	\$ 3,782	2,143	1,508	\$ 1,500
Expenditures				
Personnel Expenses	\$ 66,829	53,386	35,150	\$ 22,063
Professional Services	59,643	72,110	75,000	90,000
Misc. Contractual Services	2,249	2,874	2,300	2,500
Transfers to GF Support Svcs	-	3,780	-	-
Total Expenditures	\$ 128,721	132,150	112,450	\$ 114,563
Change in Fund Balance	\$ (124,939)	(130,007)	(110,942)	\$ (113,063)
Est Beginning Fund Balance	1,441,262	1,316,323	1,186,316	1,075,374
Estimated Ending Fund Balance	\$ 1,316,323	1,186,316	1,075,374	\$ 962,311 *

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

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

**City of American Canyon
2014-15 Fiscal Year Budget
Internal Service Funds**

Building Maintenance Internal Service Fund #651

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues				
Transfers In	\$ -	-	-	\$ 355,387
Total Revenues	\$ -	-	-	\$ 355,387
Operating Expenditures:				
Personnel Expenses	\$ -	-	-	\$ 107,005
Operating Expense	-	-	-	180,875
Transfers Out	-	-	-	67,507
Total Expenditures	\$ -	-	-	\$ 355,387
Change in Fund Balance	\$ -	-	-	\$ -
Est Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	\$ -	-	-	\$ -

Internal Service Funds are established to account for any activity that provides goods or services to other funds and departments on a cost reimbursement basis.

Note: This fund was established with the FY 2014-15 Budget. Prior year's history is included in the General Fund.

**City of American Canyon
2014-15 Fiscal Year Budget
Internal Service Funds**

Fleet Operations Internal Service Fund #652

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues:				
Transfers In	\$ -	-	-	\$ 413,700
Total Revenues	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ 413,700</u>
Operating Expenditures:				
Personnel Expenses	\$ -	-	-	\$ 131,352
Operating Expense	-	-	-	142,350
Major Equipment	-	-	-	100,000
Transfers Out	-	-	-	40,007
Total Expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ 413,709</u>
Change in Fund Balance	\$ -	-	-	\$ (9)
Est Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>\$ (9)</u>

**Internal Service Funds are established to account for any activity that provides goods or services to other funds and departments on a cost reimbursement basis.
Note: This fund was established with the FY 2014-15 Budget. Prior year's history is included in the General Fund.**

**City of American Canyon
2014-15 Fiscal Year Budget
Internal Service Funds**

Information Systems Internal Service Fund #653

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues:				
Transfers In	\$ -	-	-	\$ 395,700
Total Revenues	\$ -	-	-	\$ 395,700
Operating Expenditures:				
Personnel Expenses	\$ -	-	-	\$ 18,275
Operating Expense	-	-	-	373,915
Major Equipment	-	-	-	-
Transfers Out	-	-	-	3,507
Total Expenditures	\$ -	-	-	\$ 395,697
Change in Fund Balance	\$ -	-	-	\$ 3
Est Beginning Fund Balance	-	-	-	-
Estimated Ending Fund Balance	\$ -	-	-	\$ 3

Internal Service Funds are established to account for any activity that provides goods or services to other funds and departments on a cost reimbursement basis.

Note: This fund was established with the FY 2014-15 Budget. Prior year's history is included in the General Fund.

**City of American Canyon
2014-15 Fiscal Year Budget
Debt Service Funds**

2002 Lease Revenue / Gym & Aquatic Center Fund #410

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues/Transfers				
Proceeds - Long Term Debt	\$ -	2,222,000	-	\$ -
Interfund Transfers In	315,000	313,900	283,028	284,273
Interest	577	266	-	-
Total Revenues	\$ 315,577	2,536,166	283,028	\$ 284,273
Expenditures/Transfers				
Debt Issuance cost	\$ -	47,963	-	\$ -
Professional Services	6,110	(1,023)	-	-
Principal	195,000	110,011	225,000	233,000
Interest	116,750	2,670,000	59,869	51,153
Total Expenditures / Transfers	\$ 317,860	2,826,951	284,869	\$ 284,153
Change in Fund Balance	\$ (2,283)	(290,785)	(1,841)	\$ 120
Estimated Beginning Fund Balance	318,776	316,493	25,708	23,867
Estimated Ending Fund Balance	\$ 316,493	25,708	23,867	\$ 23,987

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

**City of American Canyon
2014-15 Fiscal Year Budget
Debt Service Funds**

Cabernet Village - City Hall Lease Fund #420

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues/Transfers				
Interest	\$ 1,335	680	100	\$ 100
Transfers From General Fund	475,800	345,000	475,900	476,504
Total Revenues	\$ 477,135	345,680	476,000	\$ 476,604
Expenditures				
Principal	\$ 185,000	195,000	205,000	\$ 215,000
Interest	288,063	279,664	270,811	261,504
Total Expenditures	\$ 473,063	474,664	475,811	\$ 476,504
Change in Fund Balance	\$ 4,072	(128,984)	189	\$ 100
Estimated Beginning Fund Balance	128,935	133,007	4,023	4,212
Estimated Ending Fund Balance	\$ 133,007	4,023	4,212	\$ 4,312

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

**City of American Canyon
2014-15 Fiscal Year Budget
Debt Service Funds**

Broadway Property Debt Service Fund #430

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues/Transfers				
Interest	\$ 3	2	70	\$ 70
Transfers From General Fund	134,800	134,700	134,700	134,680
Total Revenues	\$ 134,803	134,702	134,770	\$ 134,750
Expenditures				
Principal	\$ 97,547	101,986	106,627	\$ 111,479
Interest	37,134	32,695	28,054	23,201
Total Expenditures	\$ 134,680	134,681	134,681	\$ 134,680
Change in Fund Balance	123	21	89	70
Estimated Beginning Fund Balance	600	723	744	833
Estimated Ending Fund Balance	\$ 723	744	833	\$ 903

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

**City of American Canyon
2014-15 Fiscal Year Budget
Enterprise Funds**

Water Enterprise Fund #510

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues and Transfers				
Water Service Charges	\$ 4,409,869	4,892,290	4,485,000	\$ 4,400,000
Water Penalties	56,003	61,119	70,058	65,000
Interest Earnings	34,658	17,589	13,800	15,000
Other Miscellaneous Revenues	242,745	175,591	154,278	150,000
Grants - State & Local	-	-	4,026	26,500
Proceeds - Long Term Debt	-	-	125,000	-
Total Revenues	\$ 4,743,275	5,146,589	4,852,162	\$ 4,656,500
Expenditures and Transfers				
Division				
Treatment Plant	\$ 2,328,670	4,283,277	3,511,584	\$ 1,507,784
Water Distribution	876,764	934,204	892,899	798,234
Non Departmental	318,200	288,472	347,438	2,930,740
Debt Service	196,768	193,217	192,000	200,940
Capital Projects (PW14-0400 Master Plan Update)		10,521	278,924	-
Total Expenditures - Operating	\$ 3,720,402	5,709,691	5,222,845	\$ 5,437,698

**City of American Canyon
2014-15 Fiscal Year Budget
Enterprise Funds**

Water Capacity Fee Fund #520

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues and Transfers				
Water Capacity Fees	\$ 731,276	179,580	-	\$ 1,418,115
Developer Contribution in Lieu	276,000	-	-	-
Miscellaneous	906	453	-	26,600
Total Revenues	\$ 1,008,182	180,033	-	\$ 1,444,715
Expenditures and Transfers				
Professional Services	-	-	-	-
Debt Service	\$ 1,853,952	579,176	920,766	\$ 719,270
Interfund Transfer to CIP	7,853	-	648,058	-
New Capital Project	-	-	-	106,500
Total Expenditures / Transfers	\$ 1,861,805	579,176	1,568,824	\$ 825,770

**City of American Canyon
2014-15 Fiscal Year Budget
Enterprise Funds**

Wastewater Enterprise Fund #540

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues and Transfers				
Sewerage Service Charges	\$ 3,481,220	3,733,461	3,899,023	\$ 3,900,000
Interest	22,286	19,031	14,000	15,000
Late Penalties / Interest	54,624	53,317	54,880	55,400
Misc. Revenues - Other	26,665	38,803	181,507	48,400
Sale of Recycled Water to Water Fund				128,500
Lease Proceeds Vector Truck	-	-	-	
Total Revenues	\$ 3,584,795	3,844,612	4,149,410	\$ 4,147,300
Interfund Transfers In				
Interfund Transfer In	\$ -	-	142,000	\$ -
Transfers In - Storm Wtr Qual- Measure A	82,497	93,999	-	-
Total Transfers In	\$ 82,497	93,999	142,000	\$ -
Non Departmental				
Proceeds - Long Term Debt	-	-	125,000	-
Total Non Departmental	\$ -	-	125,000	\$ -
Debt Service				
Proceeds - Long Term Debt	\$ -	-	246,915	\$ -
Transfers In - Debt Service - Meas A	300,000	300,000	300,000	300,000
Total Debt Service	\$ 300,000	300,000	546,915	\$ 300,000
Total Revenues and Transfers In	\$ 3,967,292	4,238,611	4,963,325	\$ 4,447,300
Expenses and Transfers				
Division				
Treatment Plant	\$ 3,440,794	2,942,779	2,866,272	\$ 2,629,830
Collections	409,686	284,491	396,430	302,901
Storm Water quality	82,097	99,905	-	-
Solid Waste Management	44,410	55,676	-	60,237
Non Departmental - Utility Billing	212,100	209,642	249,852	339,560
Debt Service	310,866	58,915	309,188	497,947
Capital Projects		85,737	500,000	193,700
Total Expenses - Operating	\$ 4,499,953	3,737,145	4,321,742	\$ 4,024,175

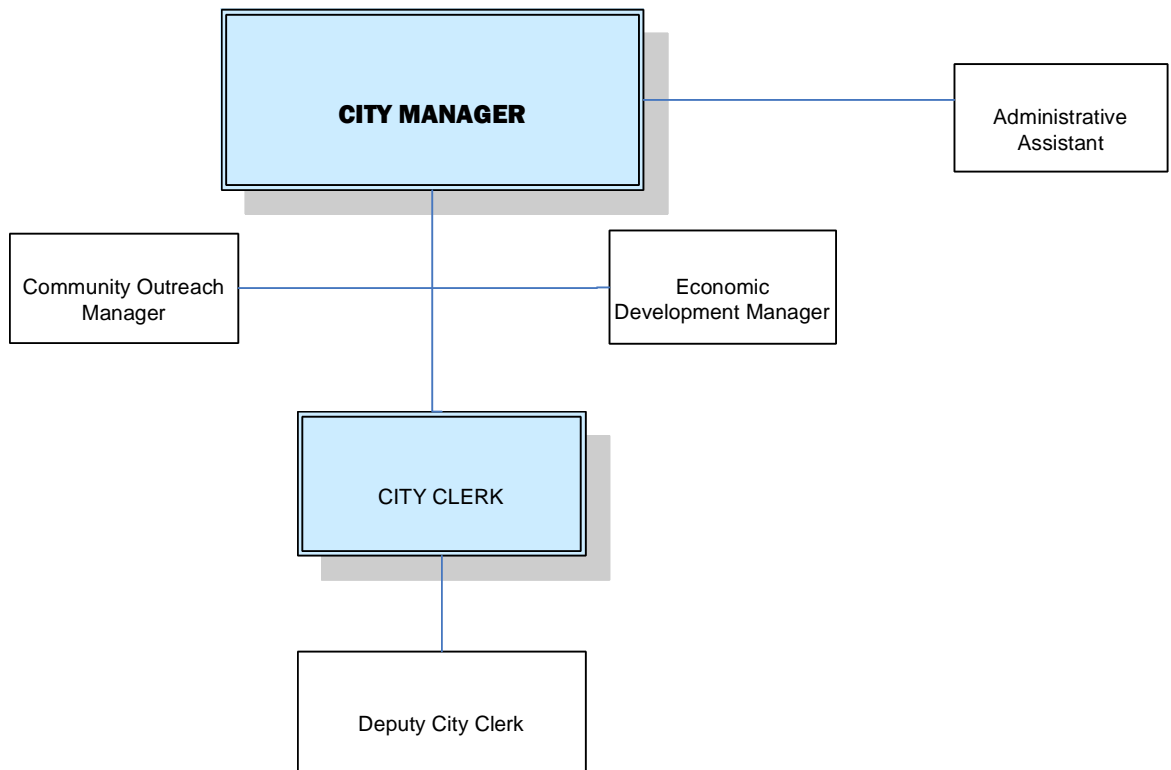
**City of American Canyon
2014-15 Fiscal Year Budget
Enterprise Funds**

Wastewater Capacity Fee Fund #550

	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Revenues and Transfers				
Capacity Fees	\$ 5,905	5,127	-	\$ 718,720
Interest	147,212	151,067	150,552	23,400
Total Revenues	\$ 153,117	156,194	150,552	\$ 742,120
Expenses and Transfers				
Debt Service	\$ 496,533	496,265	506,600	\$ 508,466
Interfund Transfer to Wastewater CIP	61,045	-	629,381	-
Interfund Transfer to Water CIP	-	-	-	-
Interfund Transfer to General Fund	-	-	66,229	-
Interfund Transfer to General Cap Projs Fund	-	-	-	-
New Capital Projects	-	-	-	93,800
Total Expenditures / Transfers	\$ 557,578	496,265	1,202,210	\$ 602,266



Department Summaries



**City of American Canyon
2014-15 Fiscal Year Budget**

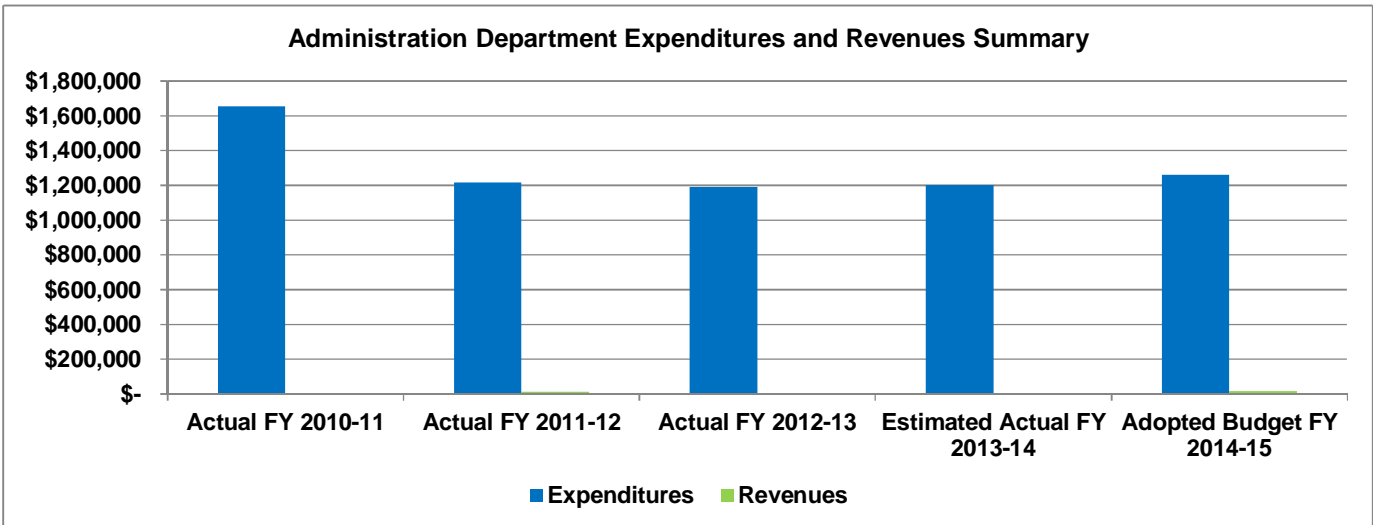
Administration Department # 10 General Fund #100 Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 594,207	665,385	605,071	726,180	\$ 712,854
Supplies & Services	1,058,894	550,044	585,042	474,868	547,616
Total for Department	\$ 1,653,101	1,215,429	1,190,113	1,201,048	\$ 1,260,470

Revenues/Funding Sources (See Divisions for details)

City Clerk	\$ 200	11,260	50	4,900	\$ 9,600
Total Department Funding Sources	\$ 200	11,260	50	4,900	\$ 16,410

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
City Council	5.00	5.00
City Manager	2.15	2.55
City Clerk	1.40	1.65
Economic Development	-	0.54
Total Staff Full Time Equivalent	8.55	9.74



**City of American Canyon
2014-15 Fiscal Year Budget**

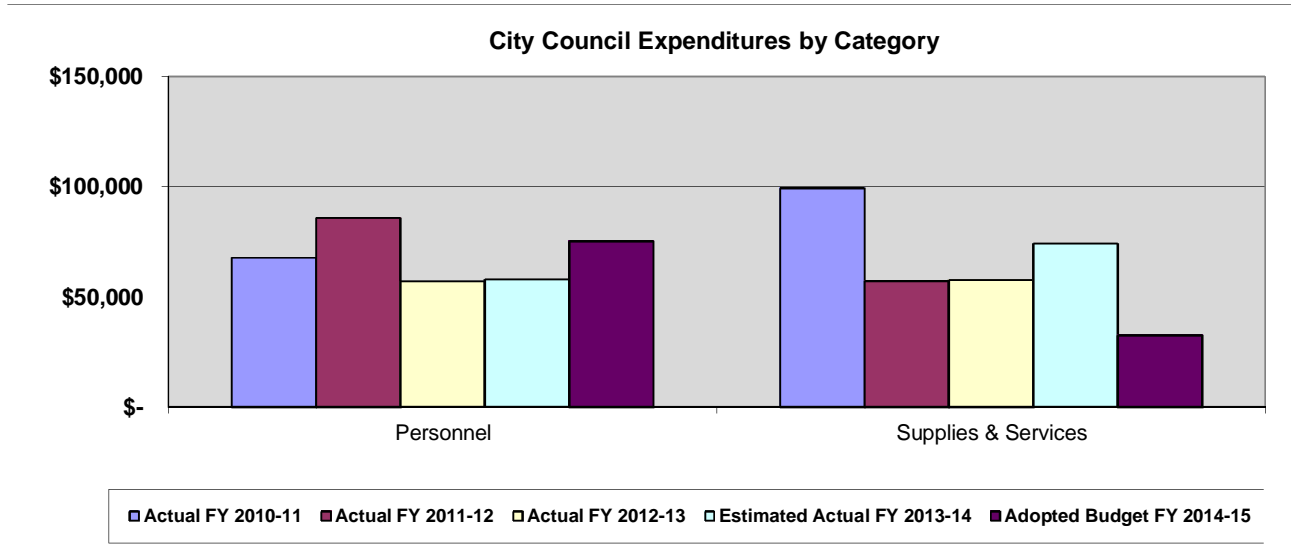
Administration Department #10 - City Council Division #110

Mission: 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.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 67,792	85,852	56,997	57,928	\$ 75,265
Supplies & Services	99,251	57,227	57,677	74,110	32,500
Division Total	\$ 167,043	143,079	114,674	132,038	\$ 107,765

Revenues / Funding Sources					
Division Total	\$	-	-	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
City Council Members	5.00	5.00
Total Full Time Equivalents	5.00	5.00



**City of American Canyon
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Administration Department #10 - City Manager Division #120

Mission: As the Chief Administrative Officer of the City, the City Manager 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.

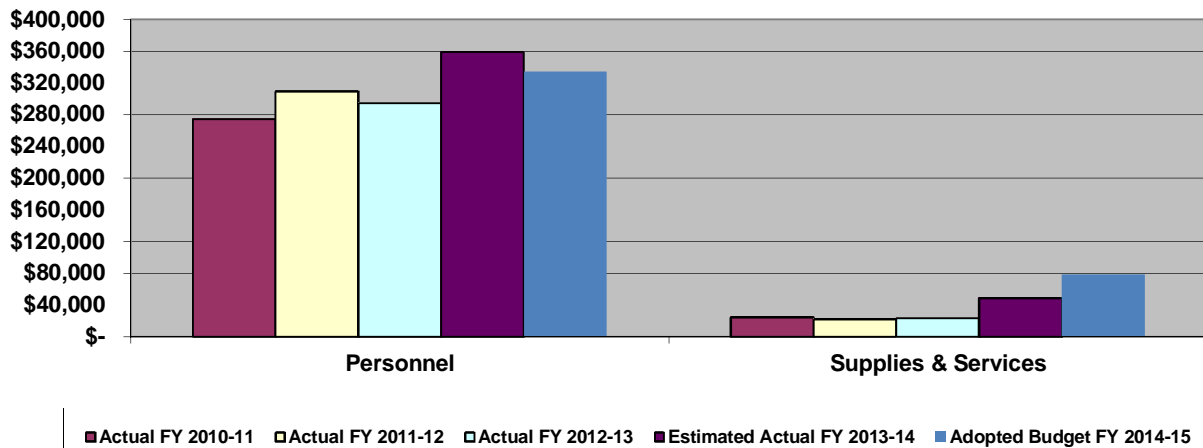
	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 274,107	309,520	294,265	359,071	\$ 334,722
Supplies & Services	24,418	21,987	23,327	48,887	78,900
Division Total	\$ 298,525	331,507	317,592	407,958	\$ 413,622

Revenues / Funding Sources

Division Total	\$ -	-	-	-	\$ -
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Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
City Manager	0.35	0.50
Management Analyst II	1.00	1.00
City Clerk	0.50	0.25
Deputy City Clerk	0.30	0.30
Administrative Assistant		0.50
Total Full Time Equivalents	2.15	2.55

City Manager Expenditures by Category



**City of American Canyon
2014-15 Fiscal Year Budget**

Administration Department #10 - City Clerk Division #130

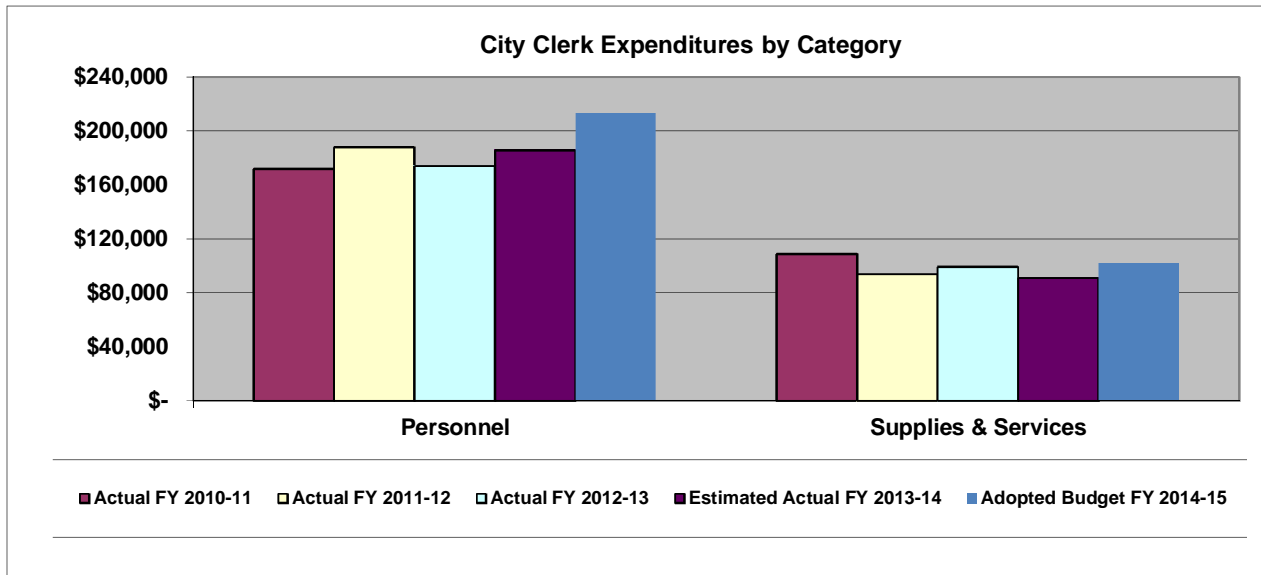
Mission: The City Clerk is responsible for maintaining the City's official records, processing documents, preparing agendas, minutes of meetings, conducting municipal elections, and responding to requests for information.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 171,732	188,023	173,921	185,500	\$ 213,429
Supplies & Services	108,809	93,861	99,251	90,864	102,005
Division Total	\$ 280,541	281,884	273,172	276,364	\$ 315,434

Revenues / Funding Sources

Miscellaneous Revenues	\$ 200	11,260	50	4,900	\$ 9,600
Division Total	\$ 200	\$ 11,260	\$ 50	\$ 4,900	\$ 9,600

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
City Manager	0.20	0.20
City Clerk	0.50	0.75
Deputy City Clerk	0.70	0.70
Total Full Time Equivalents	1.40	1.65



**City of American Canyon
2014-15 Fiscal Year Budget**

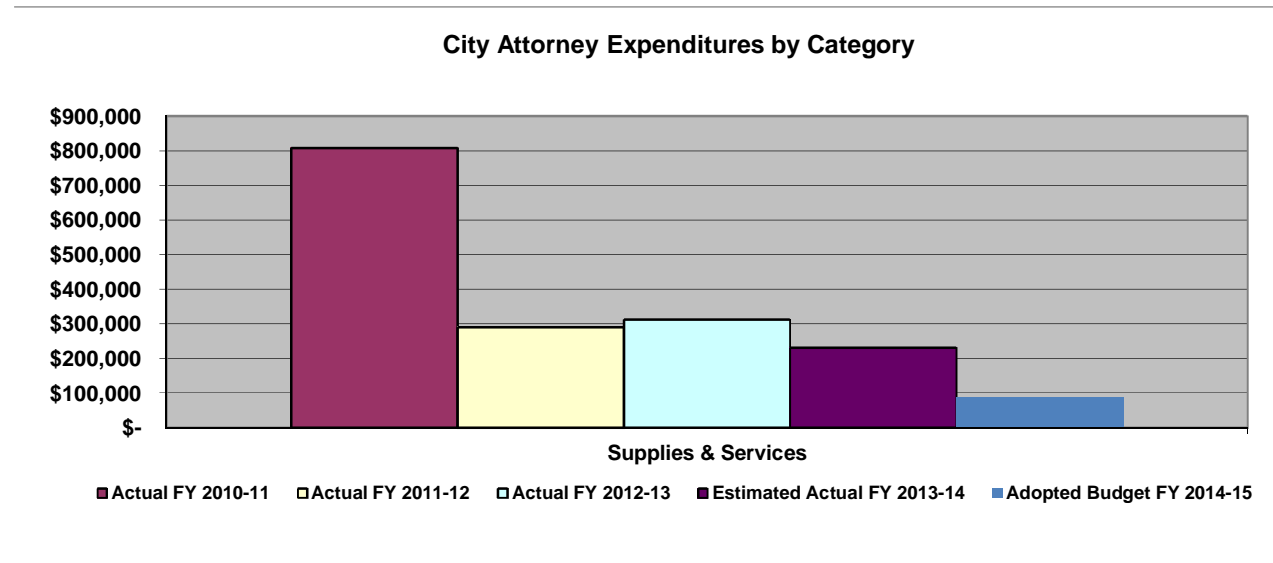
Administration Department #10 - City Attorney Division #160

Mission: To provide legal advice to City and District officials and staff, draft and review contracts, and defend the City, its officers and employees in litigation, as necessary.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Supplies & Services	\$ 807,877	290,155	312,518	230,457	\$ 85,000
Division Total	\$ 807,877	290,155	312,518	230,457	\$ 85,000

Revenues / Funding Sources					
Division Total	\$	-	-	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Total Full Time Equivalents	-	-	City Attorney services are contracted



**City of American Canyon
2014-15 Fiscal Year Budget**

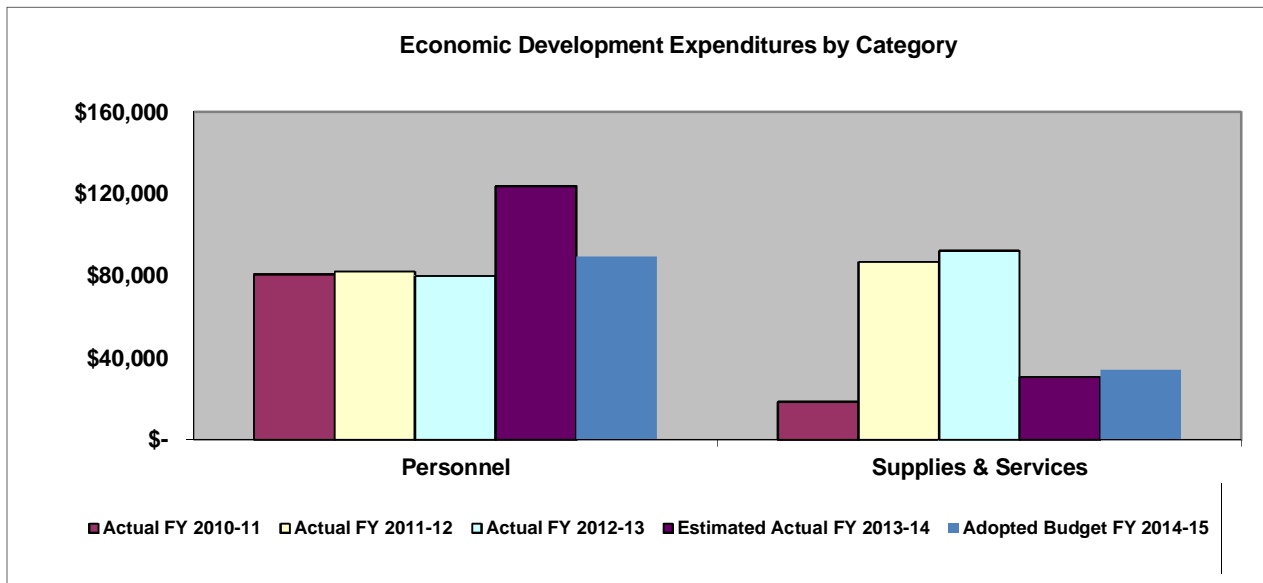
Administration Department #10 - Economic Development Division #320

Mission: To manages the city's economic development program which includes implementing strategies and programs to encourage business attraction, retention and expansion; dealing with housing issues; developing economic goals, objectives, and policies; and community/business involvement/outreach.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 80,576	81,990	79,888	123,681	\$ 89,438
Supplies & Services	18,539	86,814	92,269	30,550	34,211
Total Division	\$ 99,115	168,804	172,157	154,231	\$ 123,649

Revenues / Funding Sources					
Division Total	\$ -	-	-	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
City Manager		0.20	In FY13-14 Economic Development Division was budgeted in Community Development Department.
Management Analyst		0.34	
Total Full Time Equivalents	-	0.54	



**City of American Canyon
2014-15 Fiscal Year Budget**

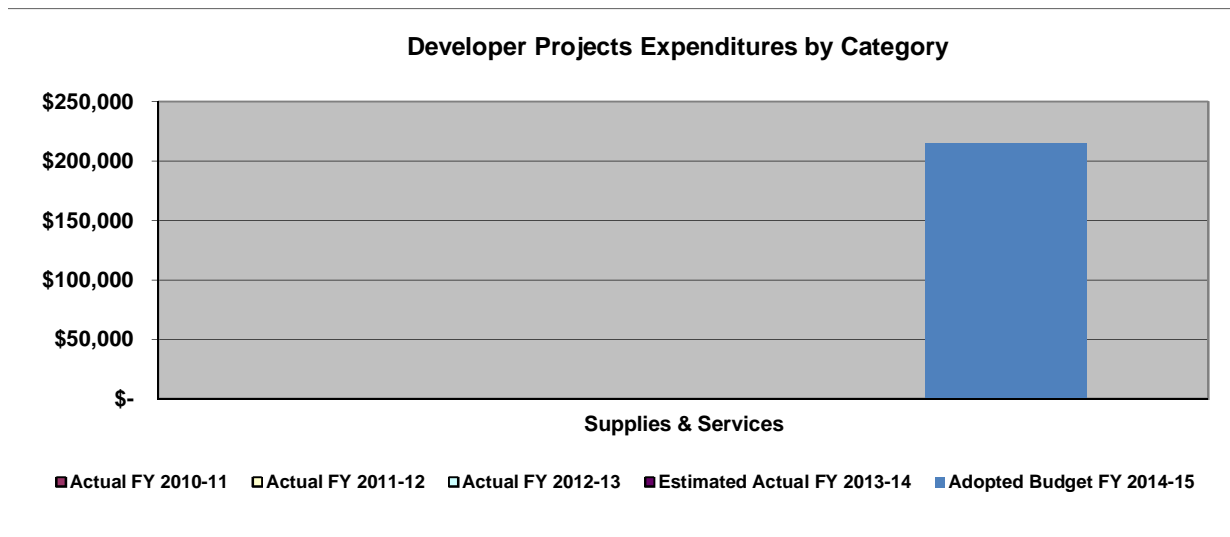
Administration Department #10 - Developer Projects Division #660

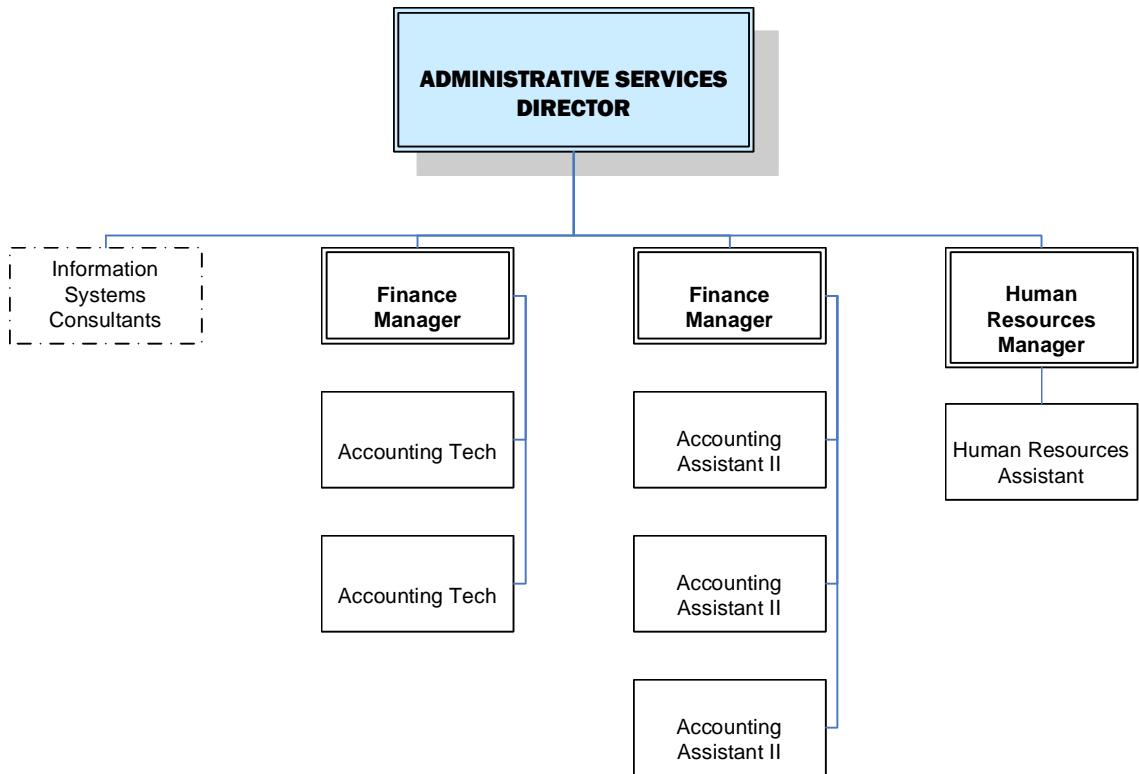
Mission: To cooperatively work with the development community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City to ensure they are safe, reliable, and maintainable.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Supplies & Services	\$ -	-	-	-	\$ 215,000
Division Total	\$ -	-	-	-	\$ 215,000

Revenues / Funding Sources					
Division Total	\$ -	-	-	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
	-	-	No positions are budgeted
Total Full Time Equivalents	-	-	





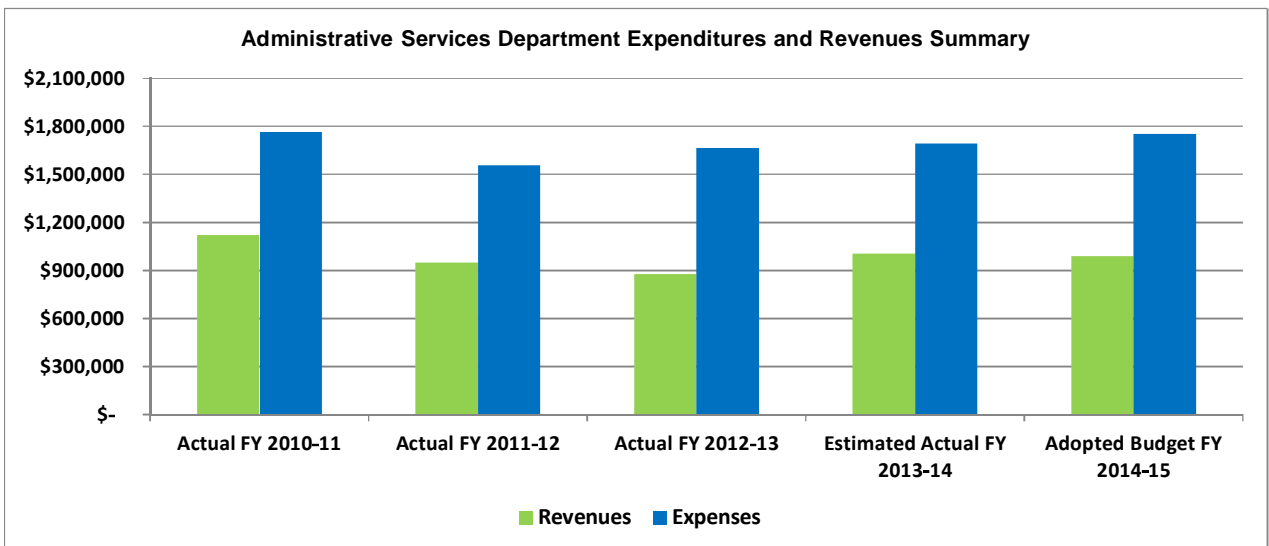
**City of American Canyon
2014-15 Fiscal Year Budget**

Administrative Services Department #20 General Fund #100 Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures by Category					
Personnel	\$ 1,000,883	970,987	935,097	966,125	\$ 1,045,080
Supplies & Services	763,483	587,383	728,298	725,829	706,482
Total for Department	\$ 1,764,366	1,558,370	1,663,395	1,691,954	\$ 1,751,562

Revenues / Funding Sources					
Finance	\$ 243,228	225,434	221,955	227,900	\$ 240,500
Utility Billing	455,414	530,300	444,230	530,100	522,900
Human Resources	124,475	81,700	91,175	131,992	144,570
Risk Management	296,300	113,420	122,067	116,516	82,400
Total Department Funding Sources	\$ 1,119,417	950,854	879,427	1,006,508	\$ 990,370

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Finance	4.60	4.30	
Utility Billing	3.20	3.40	
Information Systems	0.20		Information Services was moved to the newly created
Human Resources	1.50	2.20	Internal Service Fund
Risk Management	-	-	
Total Full Time Equivalents	9.50	9.90	



**City of American Canyon
2014-15 Fiscal Year Budget**

Administrative Services Department #20 - Human Resources Division #150

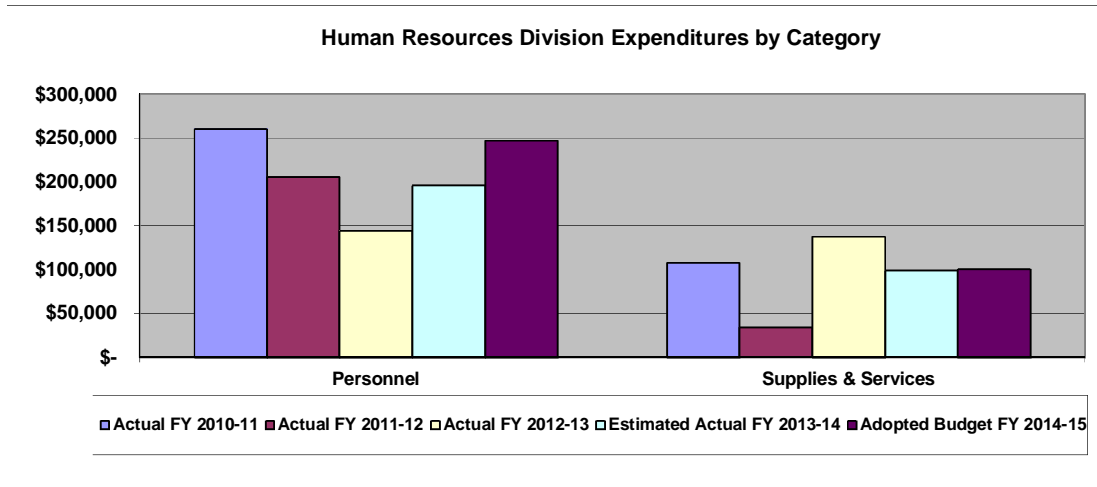
Mission: Attract, retain and develop a highly qualified workforce; coordinate retirement and benefits program; implement organization policies and procedures.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 260,445	205,708	144,298	195,821	\$ 247,236
Supplies & Services	107,709	34,254	137,689	98,627	100,510
Division Total	\$ 368,154	239,962	281,987	294,448	\$ 347,746

Revenues / Funding Sources

Transfers In for Support Svcs	\$ 124,475	81,700	91,175	131,992	\$ 144,570
Division Total	\$ 124,475	81,700	91,175	131,992	\$ 144,570

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Admin Services Director	-	0.20	Human Resources Division moved from Administration
Human Resources Director	0.50	-	Department to Administrative Services Department.
Human Resources Assistant Management Analyst	1.00	1.00	Finance Director & HR Director positions merged to create Administrative Services Director position.
Total Full Time Equivalents	1.50	2.20	



**City of American Canyon
2014-15 Fiscal Year Budget**

Administrative Services Department #20 - Risk Management Division #160

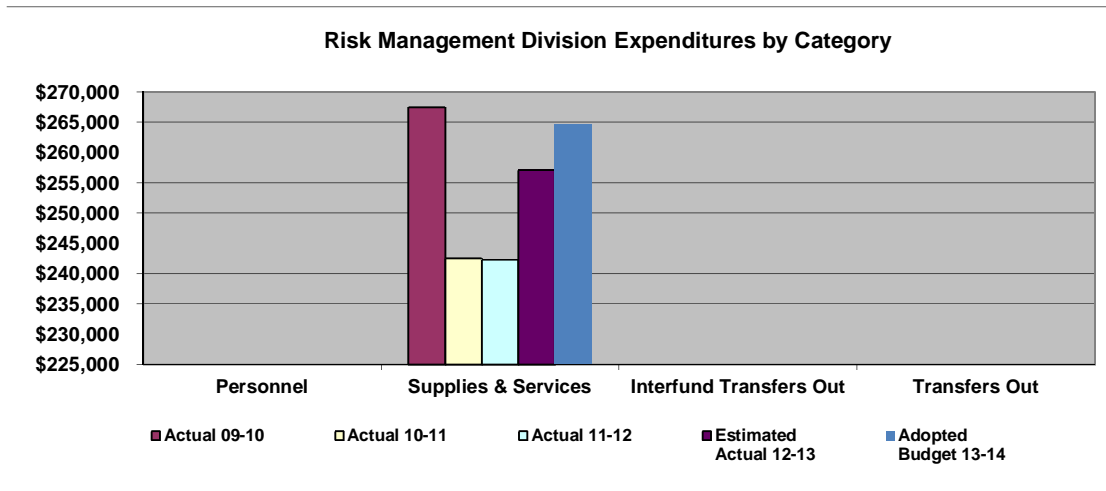
Mission: Provides Risk Management Services for all City operations; coordinates employee safety

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Supplies & Services	\$ 242,449	205,924	256,060	270,107	\$ 285,172
Division Total	\$ 242,449	205,924	256,060	270,107	\$ 285,172

Revenues / Funding Sources

Grants - Other	\$ -	-	-	8,216	\$ 8,000
Miscellaneous	13,000	57,000	47,900	-	-
Transfers In for Support Svcs	283,300	85,500	58,100	63,300	74,400
Division Total	\$ 296,300	113,420	122,067	116,516	\$ 82,400

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
	-	-	No staff are allocated to Risk Management.
Total Full Time Equivalents	-	-	



**City of American Canyon
2014-15 Fiscal Year Budget**

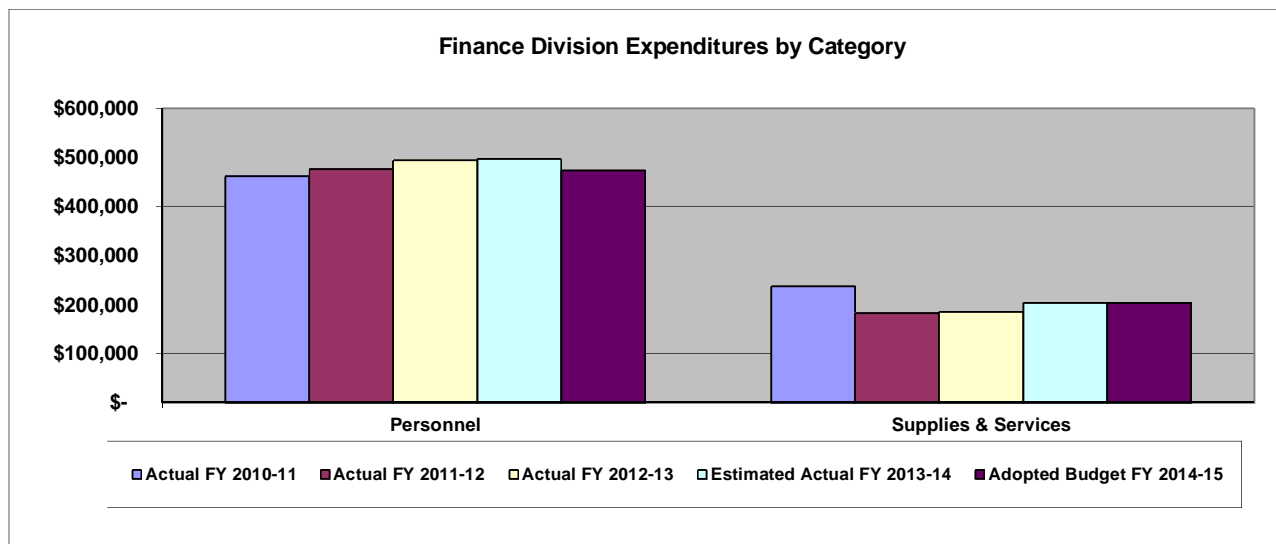
Administrative Services Department #20 - Finance Division #210

Mission: Maintains financial records, invests City's funds, oversees the annual audit and financial statement preparation, coordinates the budget process and prepares budget document, maintains business licenses, prepares payroll, accounts payable and receivable.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 461,403	475,394	493,448	496,737	\$ 473,478
Supplies & Services	236,946	181,549	185,391	203,515	203,650
Division Total	\$ 698,349	656,943	678,839	700,252	\$ 677,128

Revenues / Funding Sources					
Division Revenues	\$ 4,128	3,334	2,795	3,600	\$ 3,600
Interfund Transfers in	239,100	222,100	219,160	224,300	236,900
Division Total	\$ 243,228	225,434	221,955	227,900	\$ 240,500

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Accounting Assistant	0.70	0.70
Accounting Technician	2.00	2.00
Admin Services Director	0.60	0.60
Finance Manager	1.30	1.00
Total Full Time Equivalentents	4.60	4.30



**City of American Canyon
2014-15 Fiscal Year Budget**

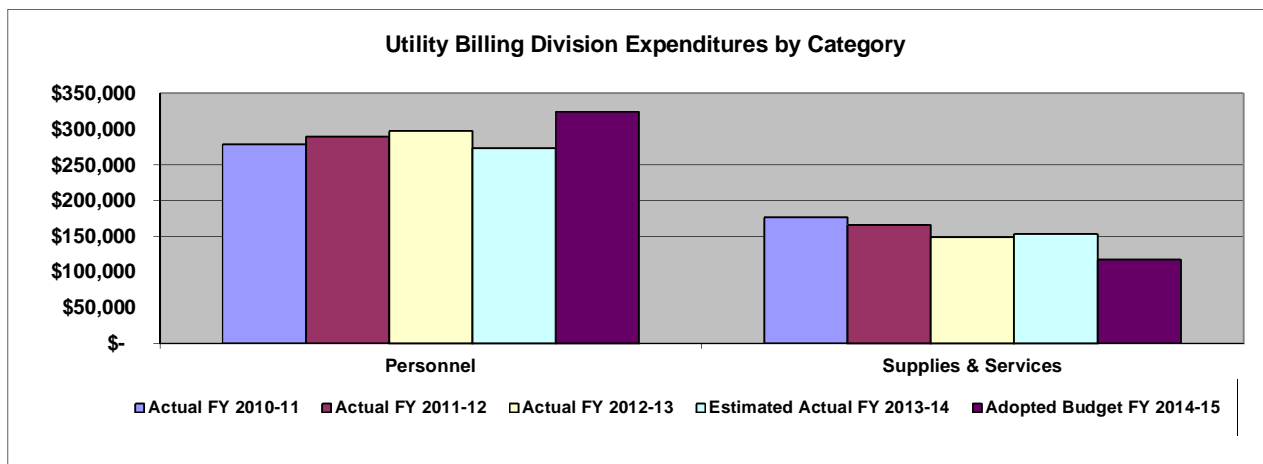
Administrative Services Department #20 - Utility Billing Division #230

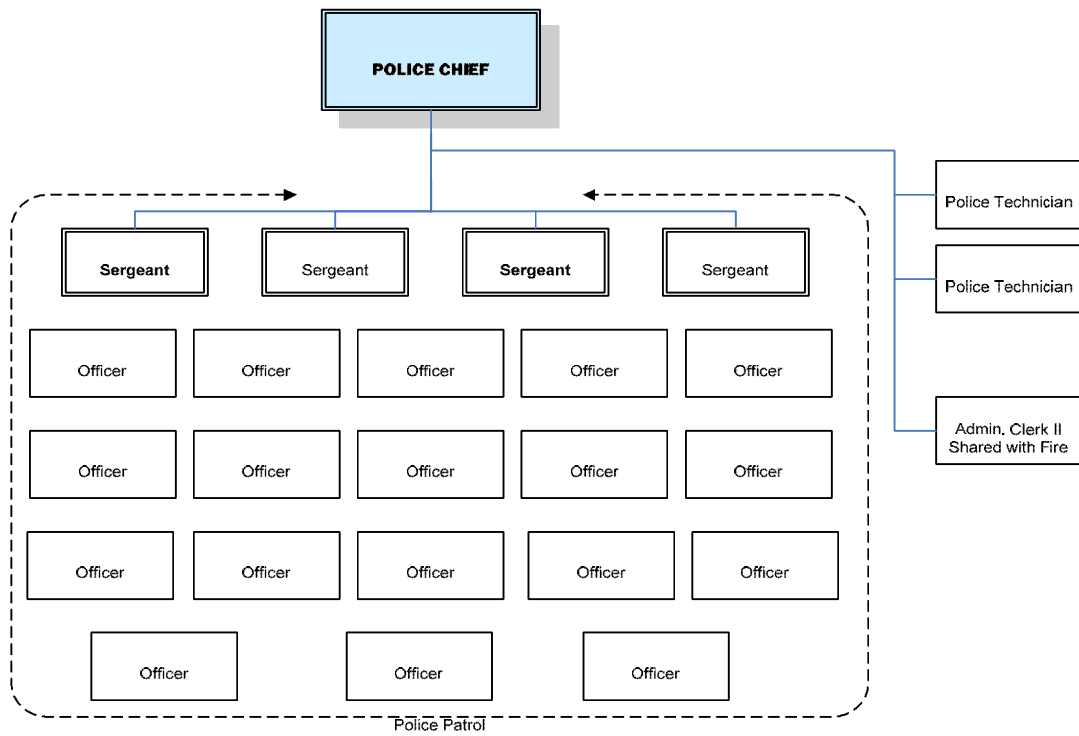
Mission: To prepare monthly utility billing, receive customer payments, provides customer service over the phone and at the public counter.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 279,035	289,885	297,351	273,567	\$ 324,366
Supplies & Services	176,379	165,656	149,158	153,580	117,150
Division Total	\$ 455,414	455,541	446,509	427,147	\$ 441,516

Revenues / Funding Sources					
Interfund Transfers in	\$ 455,414	530,300	444,230	530,100	\$ 522,900
Division Total	\$ 455,414	530,300	444,230	530,100	\$ 522,900

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Accounting Assistant	2.30	2.30
Admin Services Director	0.20	0.10
Finance Manager	0.70	1.00
Total Full Time Equivalents	3.20	3.40





**City of American Canyon
2014-15 Fiscal Year Budget**

Police Department # 30 Division # 310 General Fund #100 Summary

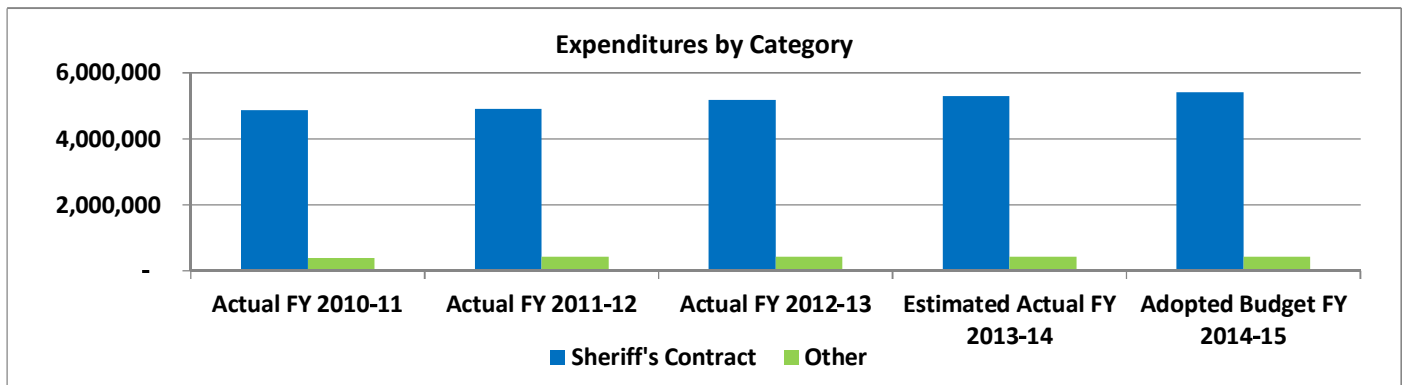
Mission: To serve and protect the public in the City of American Canyon.

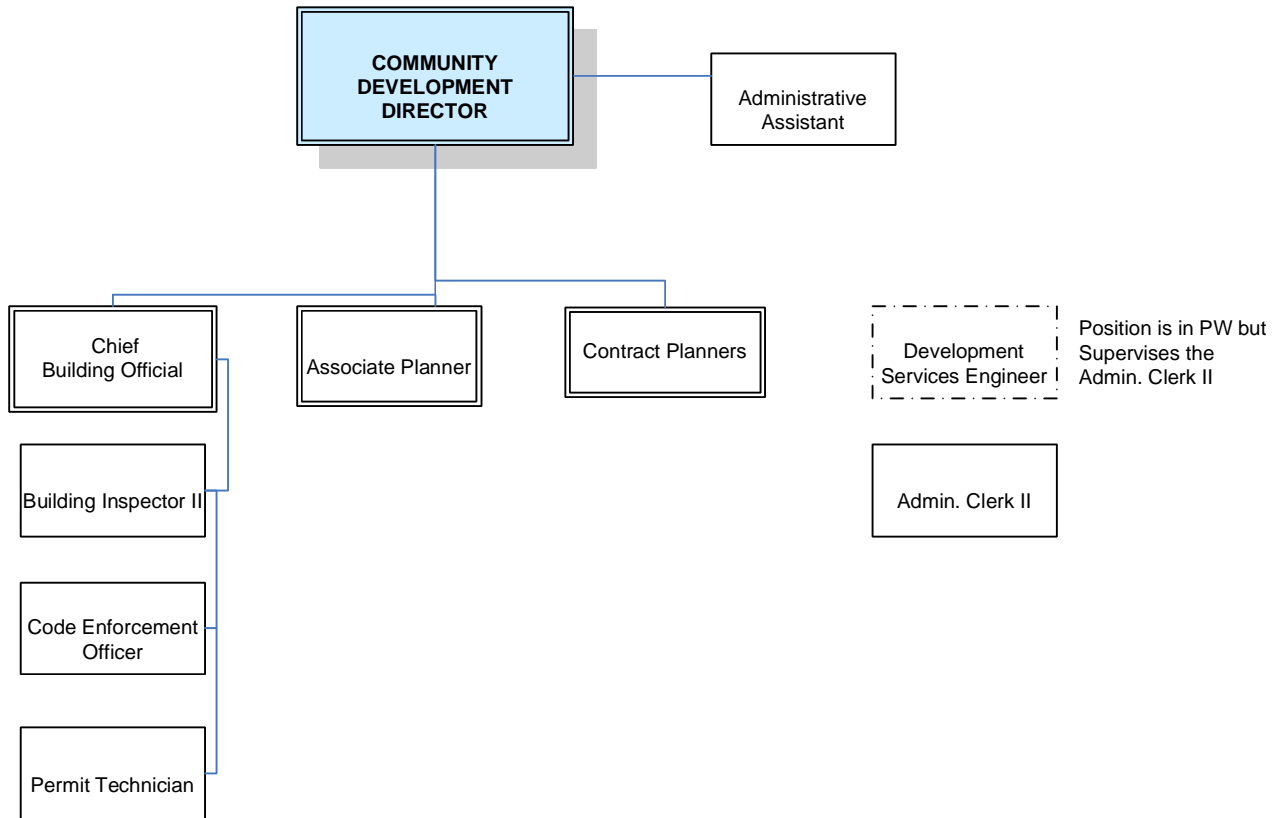
	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 197,538	214,667	202,607	226,868	\$ 226,362
Sheriff's Contract	4,860,263	4,913,183	5,174,676	5,289,873	5,404,722
Supplies & Services	177,470	205,390	212,480	164,600	160,000
Capital Outlay	9,526	9,449	19,382	37,400	44,200
Transfers Out					
Division Total	\$ 5,244,797	5,342,689	5,609,145	5,718,741	\$ 5,835,284

Revenues / Funding Sources

Fines and Forfeitures	\$ 99,025	160,530	117,881	97,400	\$ 110,000
Towing Fees / Restricted	27,600	32,250	43,040	25,000	30,000
Transfer In From Other Funds	109,382	102,418	100,784	105,100	105,100
Other	621	6,920	10,472	3,072	59,700
Division Total	\$ 236,628	302,118	272,177	230,572	\$ 304,800

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	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	





**City of American Canyon
2014-15 Fiscal Year Budget**

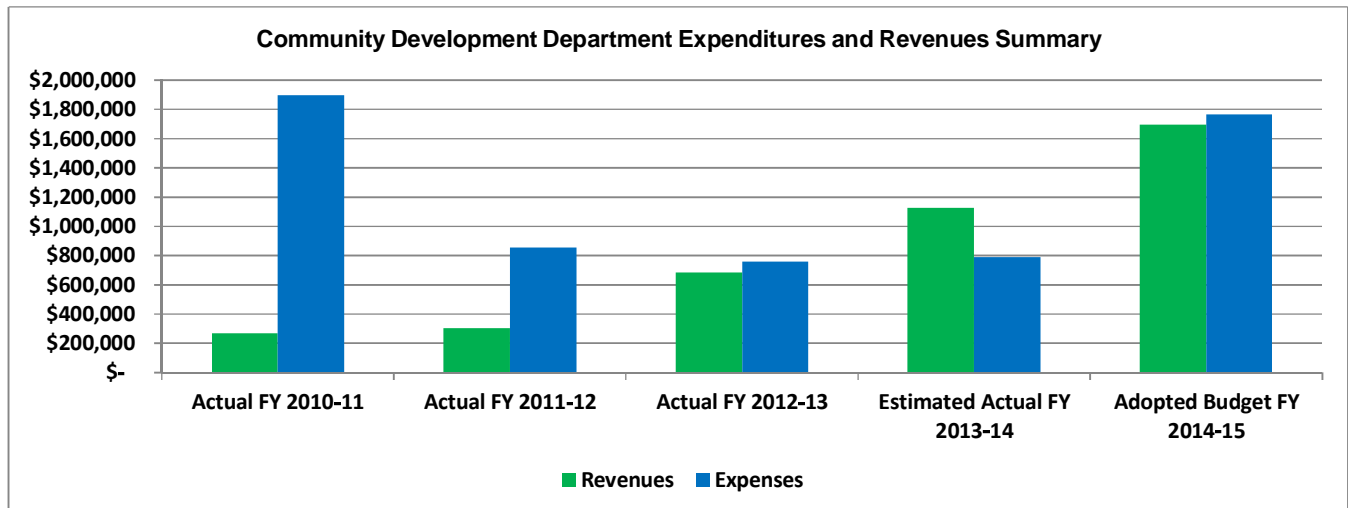
Community Development Department # 60 General Fund #100 Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 582,764	514,714	509,209	533,991	\$ 750,177
Supplies & Services	571,271	341,545	251,853	256,141	1,017,900
Property Purchase	740,792	-	-	-	-
Transfers Out	4,200	-	-	-	-
Total for Department	\$ 1,899,027	856,259	761,062	790,132	\$ 1,768,077

Revenues / Funding Sources - See Divisions for Details

Planning	\$ 62,990	13,521	113,770	208,600	\$ 311,500
Housing Services	6,566	59,700	61,552	62,700	77,000
Building and Safety	197,182	229,669	175,114	307,100	327,900
Developer Project	-	-	334,435	549,000	978,000
Total Department Funding Sources	\$ 266,738	302,890	684,871	1,127,400	\$ 1,694,400

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Planning	1.60	3.25	In FY14-15 Economic Development Division moved to Administration Department and City Engineer Division moved to Public Works Department.
Housing Services	0.10	-	
Building and Safety	3.25	3.25	
Economic Development	0.45	-	
City Engineer	1.30	-	
Total Full Time Equivalents	6.70	6.50	



**City of American Canyon
2014-15 Fiscal Year Budget**

Community Development Department #60 - Planning Division #610

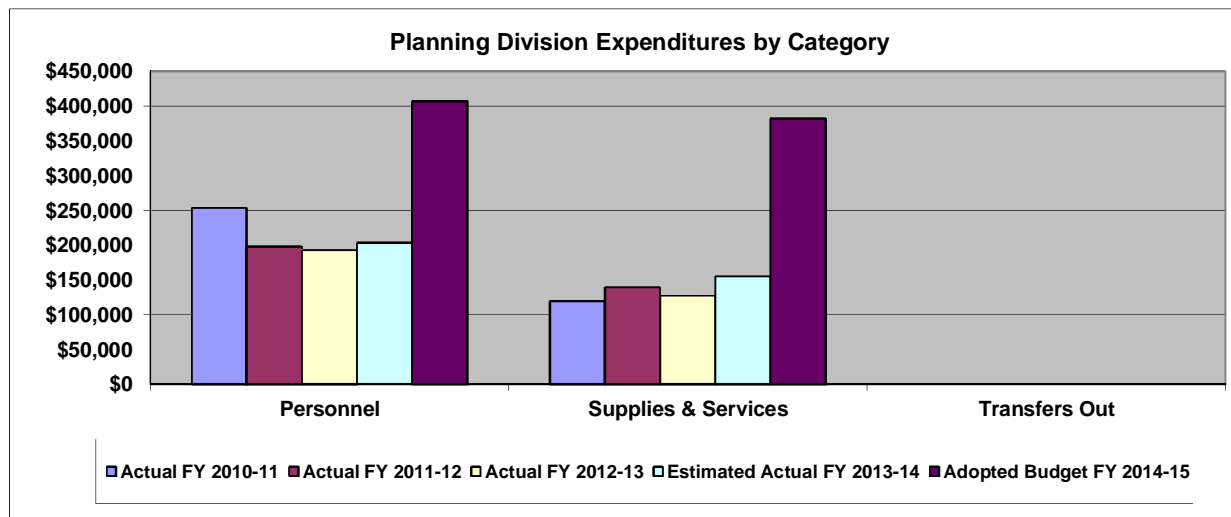
Mission: To provide a long range City planning vision and to process development permits in line with that vision and current planning requirements.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 253,640	198,104	192,872	203,480	\$ 406,953
Supplies & Services	119,767	139,507	127,590	155,179	382,000
Transfers Out	-	-	-	-	-
Division Total	\$ 373,407	337,611	320,462	358,659	\$ 788,953

Revenues / Funding Sources

Grants	\$ -	-	-	-	\$ 300,000
Use Permits	1,000	-	-	-	-
Planning Permits	5,335	3,140	3,091	1,500	\$ 1,500
Home Occupation Permits	3,509	3,393	2,807	2,000	2,000
Gen Plan/Zoning Fees	5,465	6,027	3,886	5,100	7,000
Misc Revenues Other	47,681	961	103,986	200,000	1,000
Division Total	\$ 62,990	13,521	113,770	208,600	\$ 311,500

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Administrative Clerk	0.50	0.50	
Administrative Assistant	0.55	0.85	
Associate Planner		1.00	Newly hired
Community Development Director	0.55	0.90	
Total Full Time Equivalents	1.60	3.25	



**City of American Canyon
2014-15 Fiscal Year Budget**

Community Development Department #60 - Housing Services Division #630

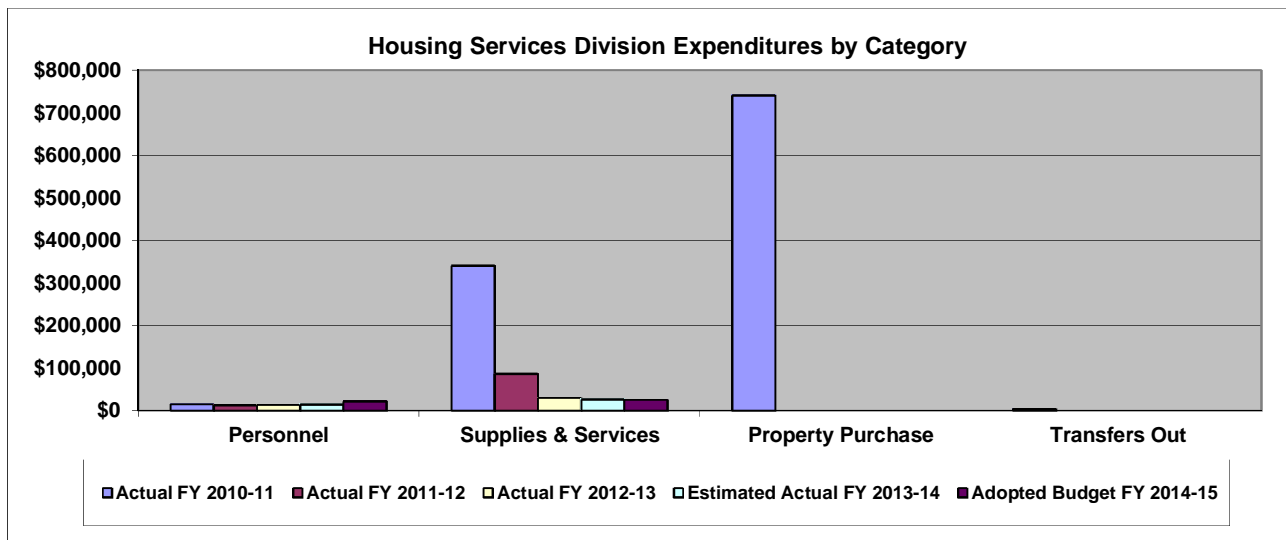
Mission: To provide a mix of housing types for all levels of income.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 15,224	12,983	13,784	14,511	\$ 21,720
Supplies & Services	340,560	86,212	30,103	26,500	25,500
Property Purchase	740,792	-	-	-	-
Transfers Out	4,200	-	-	-	-
Division Total	\$ 1,100,776	99,195	43,887	41,011	\$ 47,220

Revenues / Funding Sources

Grants	\$ -	-	-	-	\$ 9,000
Lease Revenue	6,566	59,700	61,552	62,700	66,000
Miscellaneous Revenue	-	-	-	-	2,000
Division Total	\$ 6,566	59,700	61,552	62,700	\$ 77,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Administrative Assistant	0.05	-
Community Development Director	0.05	-
Total Full Time Equivalents	0.10	-



**City of American Canyon
2014-15 Fiscal Year Budget**

Community Development Department #60 - Building and Safety Division #640

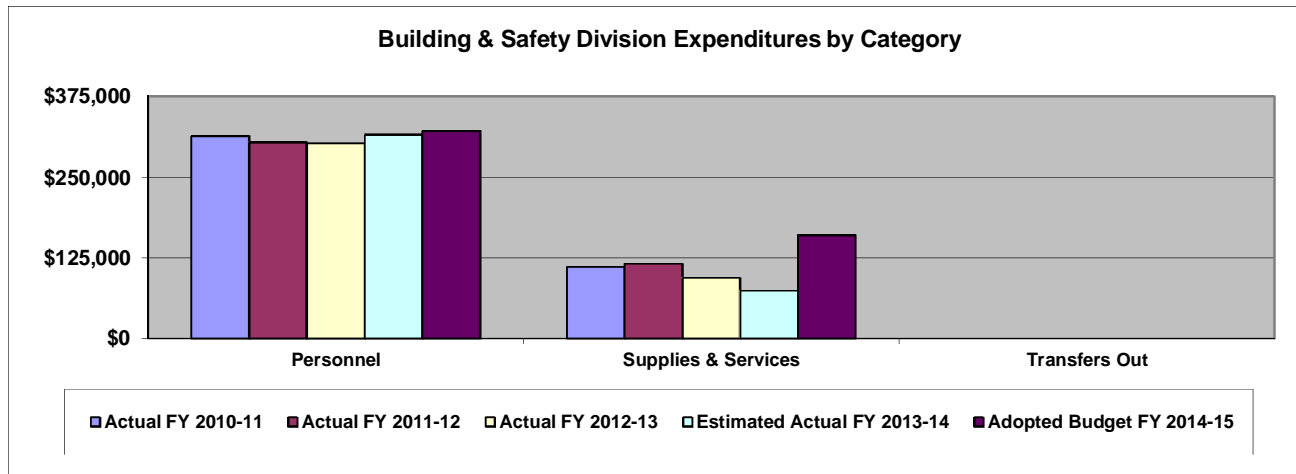
Mission: To provide building permitting, inspection, and code enforcement services while protecting and ensuring the health, safety, and welfare of the City residents.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 313,900	303,627	302,553	316,000	\$ 321,504
Supplies & Services	110,944	115,826	94,160	74,462	160,400
Transfers Out					
Division Total	\$ 424,844	419,453	396,713	390,462	\$ 481,904

Revenues / Funding Sources

Building Permits	\$ 167,096	174,018	146,752	160,000	\$ 160,000
Other Fees and Fines	3,900	10,300	(7,850)	600	11,000
Building Plan Check Fees	26,176	45,189	35,225	145,000	145,000
Other Revenues	10	162	987	1,500	11,900
Division Total	\$ 197,182	229,669	175,114	307,100	\$ 327,900

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
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 Equivalents	3.25	3.25	



**City of American Canyon
2014-15 Fiscal Year Budget**

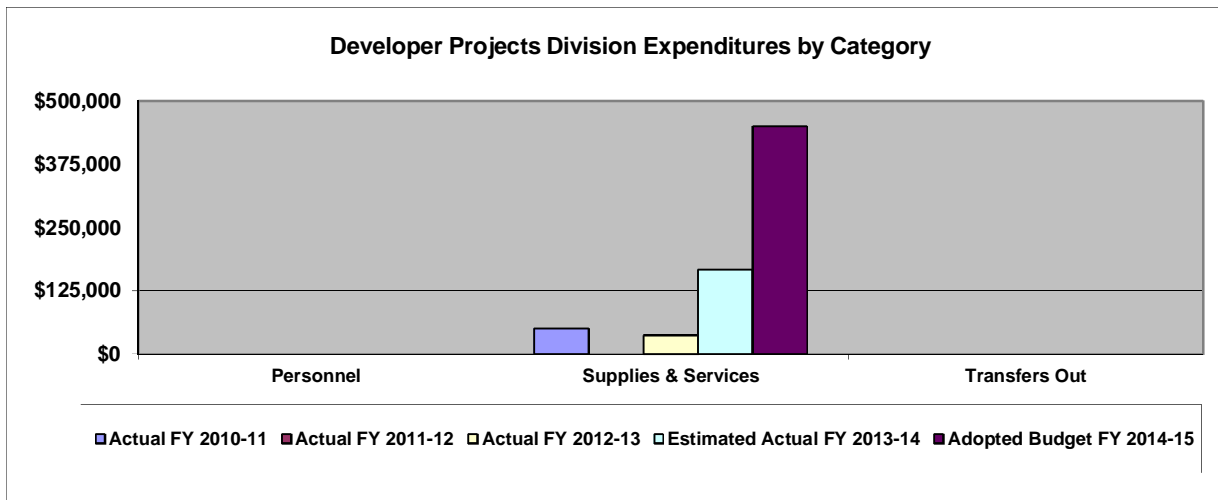
Community Development Department #60 - Developer Projects Division #660

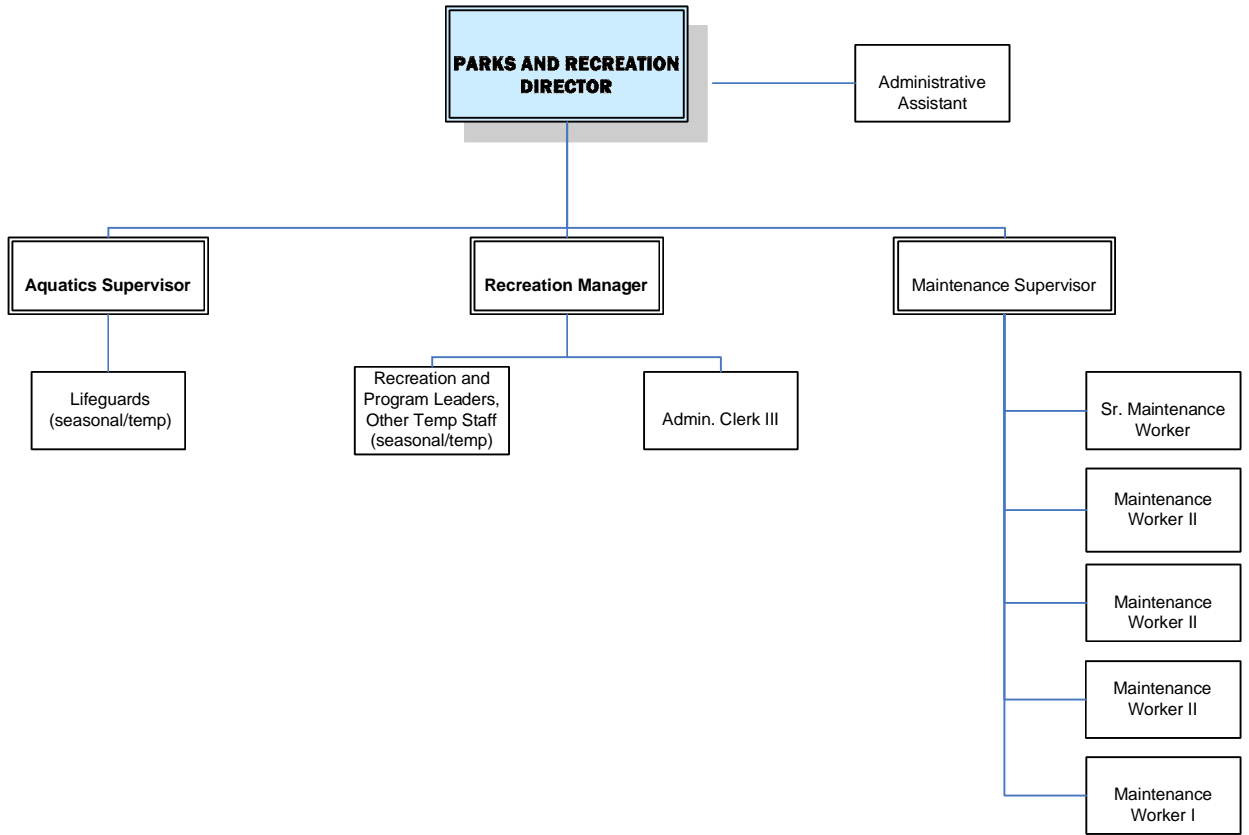
Mission: Cooperatively work with the development community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City to ensure they are safe, reliable, and maintainable.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ -	-	-	-	\$ -
Supplies & Services	50,600	-	37,259	166,925	450,000
Transfers Out					
Division Total	\$ 50,600	-	37,259	166,925	\$ 450,000

Revenues / Funding Sources					
Plan Review	\$ -	-	334,435	549,000	\$ 540,000
Charges for Services - Other	-	-	-	-	438,000
Division Total	\$ -	-	334,435	549,000	\$ 978,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
	-	-	No positions are budgeted
Total Full Time Equivalents	-	-	





**City of American Canyon
2014-15 Fiscal Year Budget**

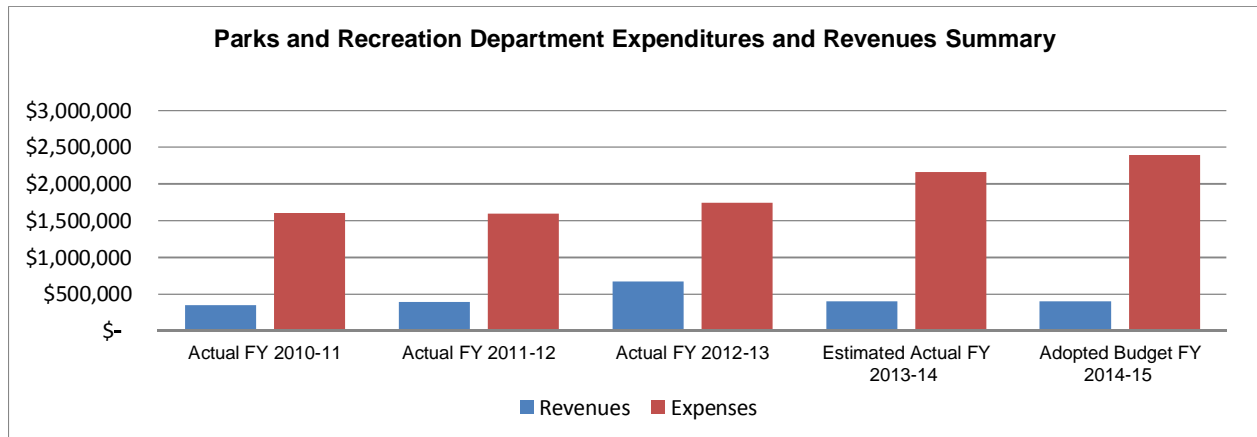
Parks and Recreation Department #70 General Fund #100 Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 1,243,177	1,179,491	1,253,325	1,498,310	\$ 1,653,547
Supplies & Services	357,208	415,203	488,205	664,558	741,982
Total for Department	\$ 1,600,385	1,594,694	1,741,530	2,162,868	\$ 2,395,529

Revenues / Funding Sources - See Divisions for Details

Recreation Pgms	\$ 199,794	200,731	195,889	193,500	\$ 195,600
Sports	35,700	50,584	49,952	50,700	51,200
Aquatics	82,209	104,327	93,875	108,600	108,100
Senior Multi-Use Center	6,985	5,355	11,298	13,000	13,000
Park Maintenance	28,710	29,815	323,310	31,970	32,810
Total Department Funding Sources	\$ 353,398	390,812	674,324	397,770	\$ 400,710

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Recreation Pgms	2.80	2.20	
Aquatics	2.30	1.60	
Senior Multi-Use Center	-	-	Senior Center is staffed as needed by part
Recreation and Program Events	-	1.80	time staff
Parks Maintenance	5.35	5.40	
Total Staff Full Time Equivalents	10.45	11.00	



**City of American Canyon
2014-15 Fiscal Year Budget**

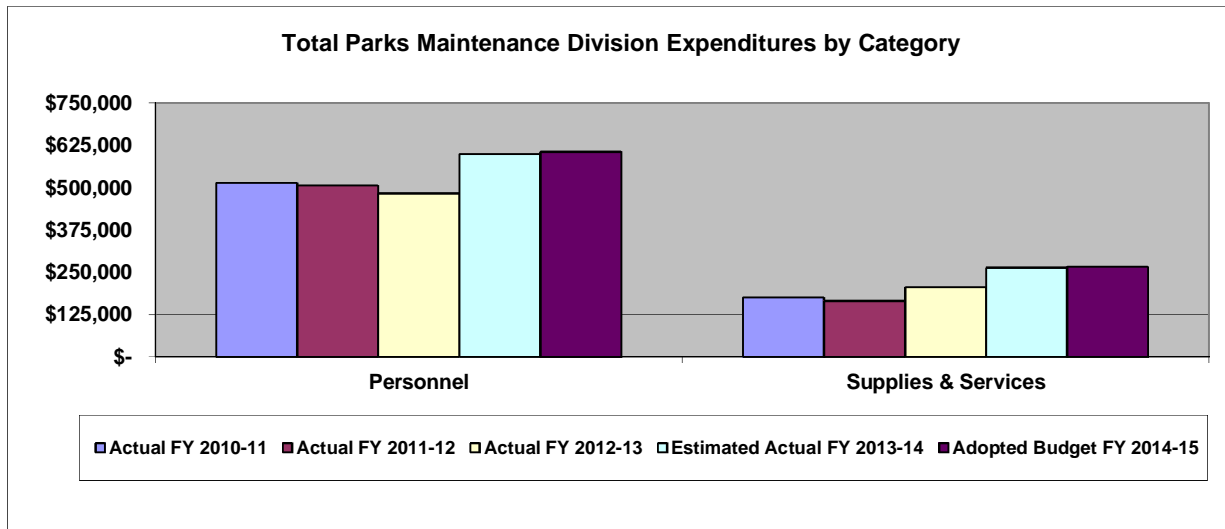
Parks and Recreation Department #70 - Park Maintenance Division #540

Mission: Maintenance of all lawn, trees and shrubs in all City Parks and Facilities

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 513,574	506,803	483,164	599,455	\$ 605,735
Supplies & Services	175,734	165,478	205,621	263,708	266,138
Division Total	\$ 689,308	672,281	688,785	863,163	\$ 871,873

Revenues / Funding Sources					
Miscellaneous	\$ 260	2,130	2,000	-	\$ 200
Transfer In from LLAD	28,450	27,685	321,310	31,970	32,610
Division Total	\$ 28,710	29,815	323,310	31,970	\$ 32,810

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Public Works Superintendent	0.05		In FY 2014-15 this division was transferred from the Public Works Department to the Parks and Recreation Department.
Maintenance Supervisor	0.80	0.90	
Maintenance Workers	3.60	3.60	
Senior Maintenance Worker	0.90	0.90	
Total Full Time Equivalents	5.35	5.40	



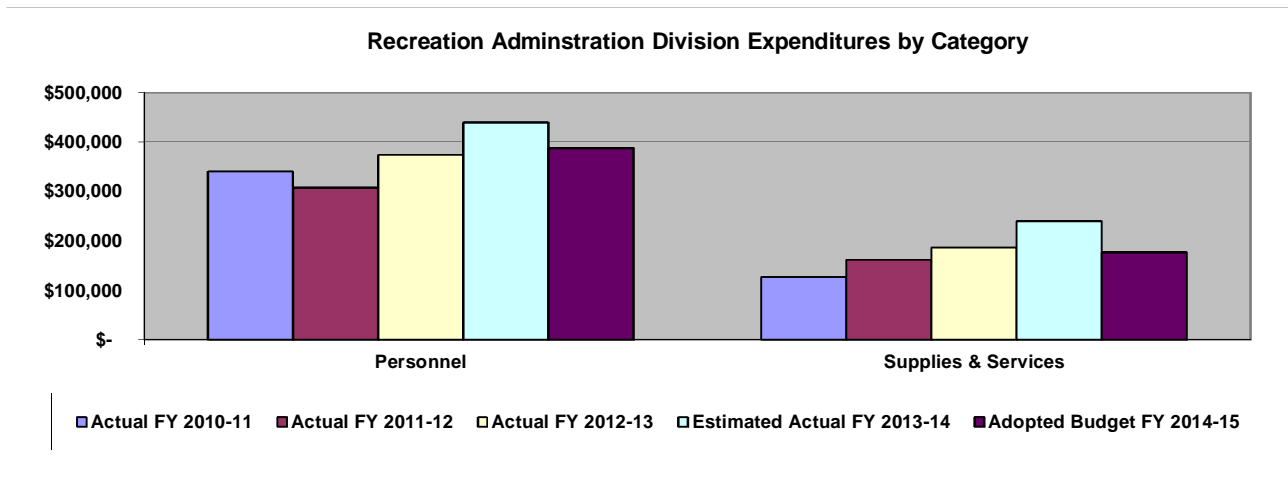
**City of American Canyon
2014-15 Fiscal Year Budget
Parks and Recreation Department #70 - Administration Division #710**

Mission: To provide recreation activities and services to the community

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 340,957	307,794	374,411	439,732	\$ 387,797
Supplies & Services	126,836	161,995	186,450	240,400	176,577
Division Total	\$ 467,793	469,789	560,861	680,132	\$ 564,374

Revenues / Funding Sources						
	\$	116,219	152,920	150,979	139,500	\$ 146,600
Recreation Fees and Charges						
Facility Rentals		27,220	39,455	34,456	28,000	29,000
Other		56,355	8,356	10,454	26,000	20,000
Division Total	\$	199,794	200,731	195,889	193,500	\$ 195,600

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Administrative Assistant	0.50	1.00	Does not include bus driver who works as needed at special events
Administrative Clerk II	0.70	-	
Park & Recreation Director	0.60	1.00	
Recreation Supervisor	1.00	0.20	
Total Full Time Equivalents	2.80	2.20	



**City of American Canyon
2014-15 Fiscal Year Budget**

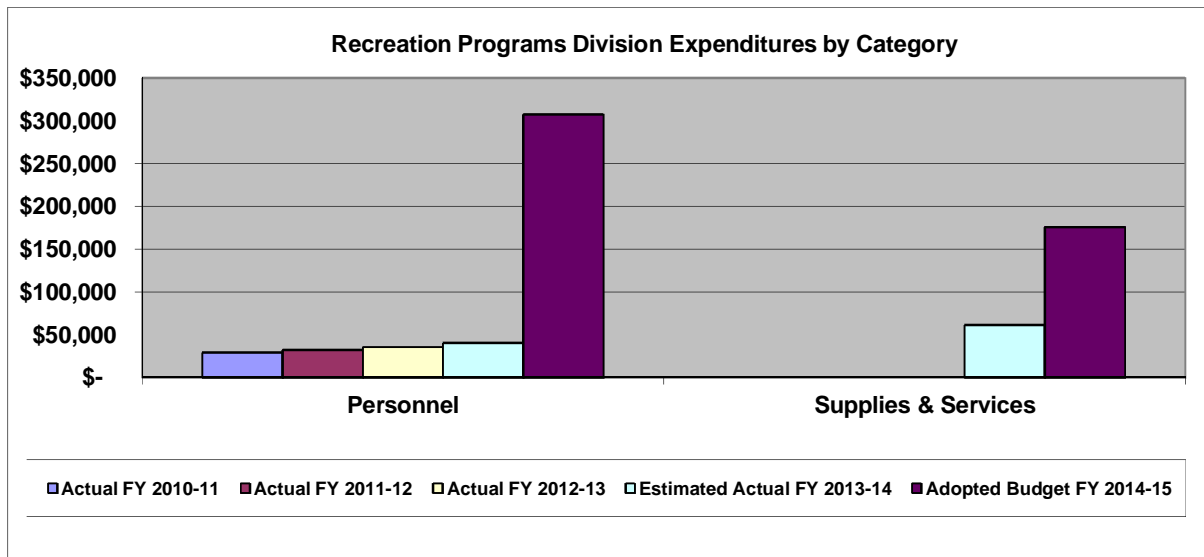
Parks and Recreation Department #70 - Recreation Programs Division #720

Mission: To provide recreation and program events to the community.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 29,364	32,240	35,534	40,538	\$ 307,455
Supplies & Services	-	-		61,350	175,760
Division Total	29,364	32,240	35,534	101,888	\$ 483,215

Revenues / Funding Sources					
Sports Program Fees	\$ 34,925	49,597	48,734	50,000	\$ 50,000
Other	775	987	1,218	700	1,200
Division Total	\$ 35,700	50,584	49,952	50,700	\$ 51,200

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2014-15	Comments
Administrative Clerk II	1.00	Staff were reclassified between Recreation
Recreation Supervisor	0.80	Admin and Recreation Program divisions.
Total Full Time Equivalent	1.80	



**City of American Canyon
2014-15 Fiscal Year Budget**

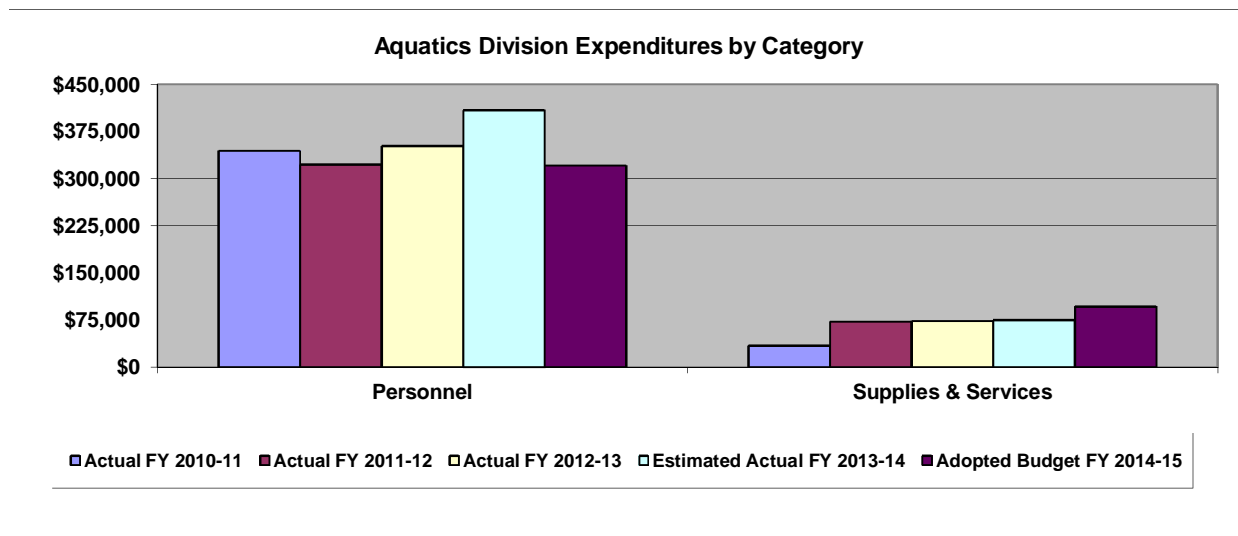
Parks and Recreation Department #70 - Aquatics Division #730

Mission: Provides aquatic programs to the Community

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 343,845	321,925	351,597	408,585	\$ 320,672
Supplies & Services	33,992	72,204	73,133	75,000	96,285
Division Total	\$ 377,837	394,129	424,730	483,585	\$ 416,957

Revenues / Funding Sources					
Swim Lessons / Fees	\$ 81,662	101,814	91,867	106,600	\$ 106,100
Other	547	2,513	2,008	2,000	2,000
Division Total	\$ 82,209	104,327	93,875	108,600	\$ 108,100

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Administrative Assistant	0.50	-
Administrative Clerk II	0.30	-
Aquatics Supervisor	1.00	1.00
Park and Rec Director	0.40	-
Maintenance Worker		0.50
Maintenance Supervisor	0.10	0.10
Total Full Time Equivalents	2.30	1.60



**City of American Canyon
2014-15 Fiscal Year Budget**

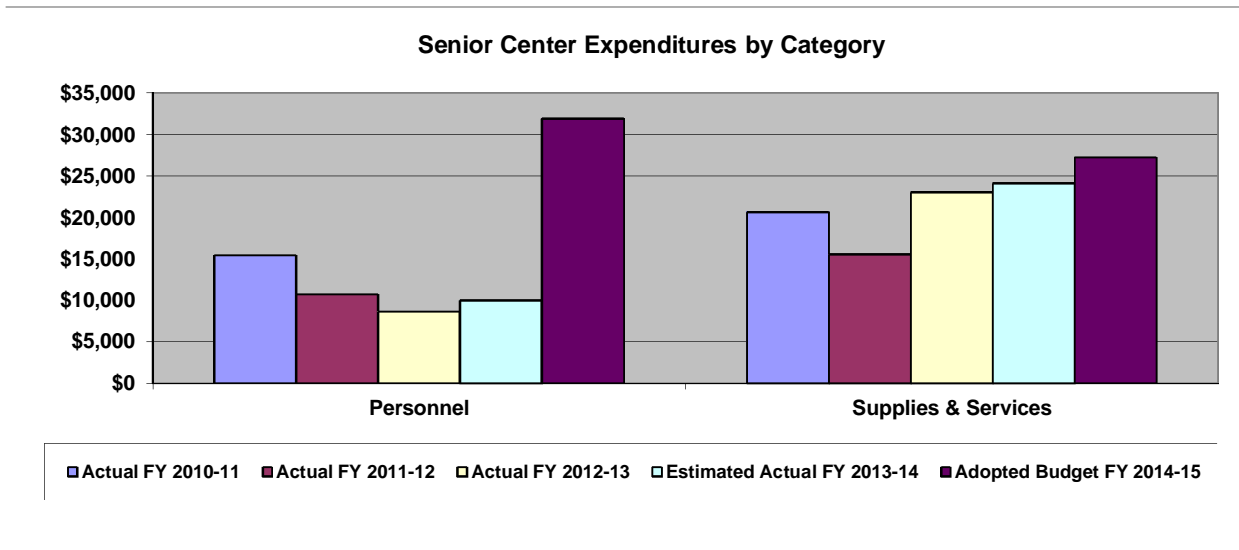
Parks and Recreation Department #70 - Senior Multi-Use Center Division #740

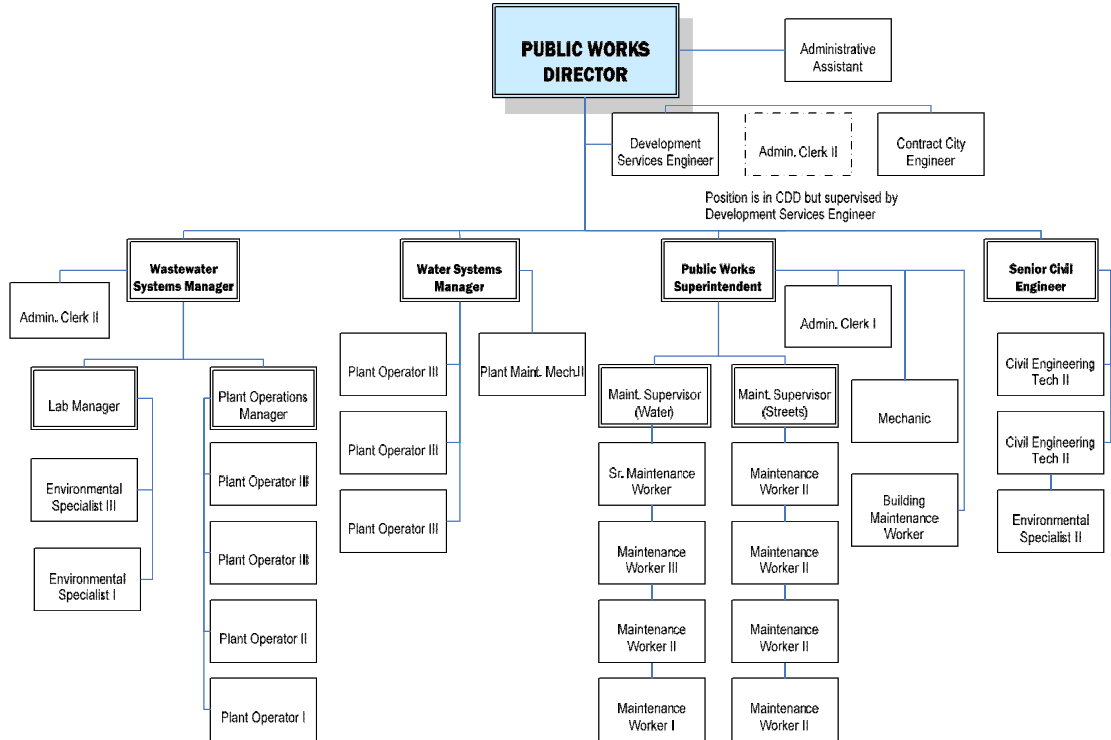
Mission: To provide space for senior Citizen activities and an additional venue for City sponsored activities and public events.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 15,437	10,729	8,619	10,000	\$ 31,888
Supplies & Services	20,646	15,526	23,001	24,100	27,222
Division Total	\$ 36,083	26,255	31,620	34,100	\$ 59,110

Revenues / Funding Sources					
Rentals - Senior Multi Use Center	\$ 6,985	5,355	11,298	13,000	\$ 13,000
Division Total	\$ 6,985	5,355	11,298	13,000	\$ 13,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
			The Senior Center is staffed by Part Timers as needed for program activities
Total Full Time Equivalents	-	-	





**City of American Canyon
2014-15 Fiscal Year Budget**

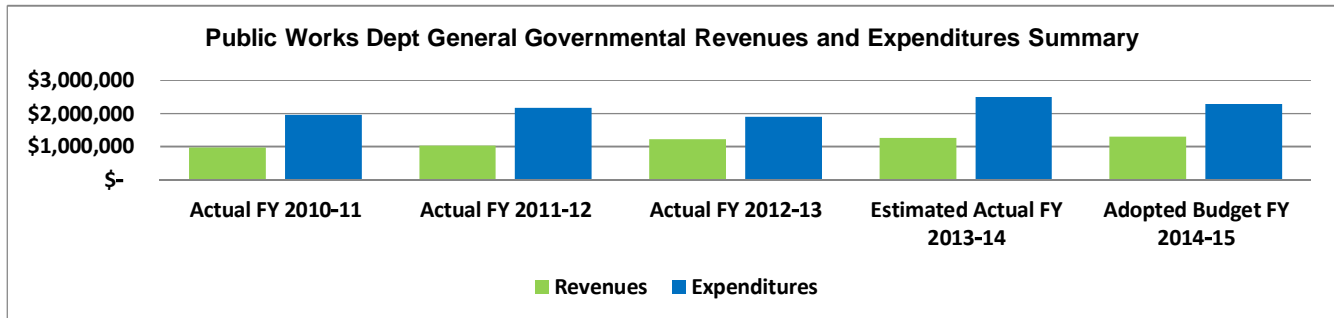
Public Works Department #50 General Fund #100 Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures by Function					
Personnel	\$ 1,291,898	1,330,470	1,370,995	1,245,104	\$ 1,517,667
Supplies & Services	617,022	801,361	511,788	1,215,685	767,300
Capital Outlay	22,400	20,500	-	19,900	-
Transfers Out	22,400	20,500	18,408	19,900	-
Total for Department	\$ 1,953,720	2,172,831	1,901,191	2,500,589	\$ 2,284,967

Revenues / Funding Sources - See Divisions for Details

Public Works Admin	\$ 447,000	447,900	412,153	461,800	\$ 342,000
Capital Projects Admin	5,766	6,286	208,200	84,000	154,000
Street Maintenance	260,663	295,205	362,135	362,785	300,000
Storm Drain	217,049	282,509	205,136	344,400	498,493
City Engineer	54,227	3,216	29,809	8,000	15,200
Developer Project	-	-	-	-	-
Total Department Funding Sources	\$ 984,705	1,035,116	1,217,433	1,260,985	\$ 1,309,693

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Public Works Admin	3.90	3.50
Capital Projects Admin	1.60	3.00
Street Maintenance	3.45	2.90
Storm Drain	1.95	2.00
Storm Water Quality	0.45	-
City Engineer	-	1.00
Total Full Time Equivalents	11.35	12.40



**City of American Canyon
2014-15 Fiscal Year Budget**

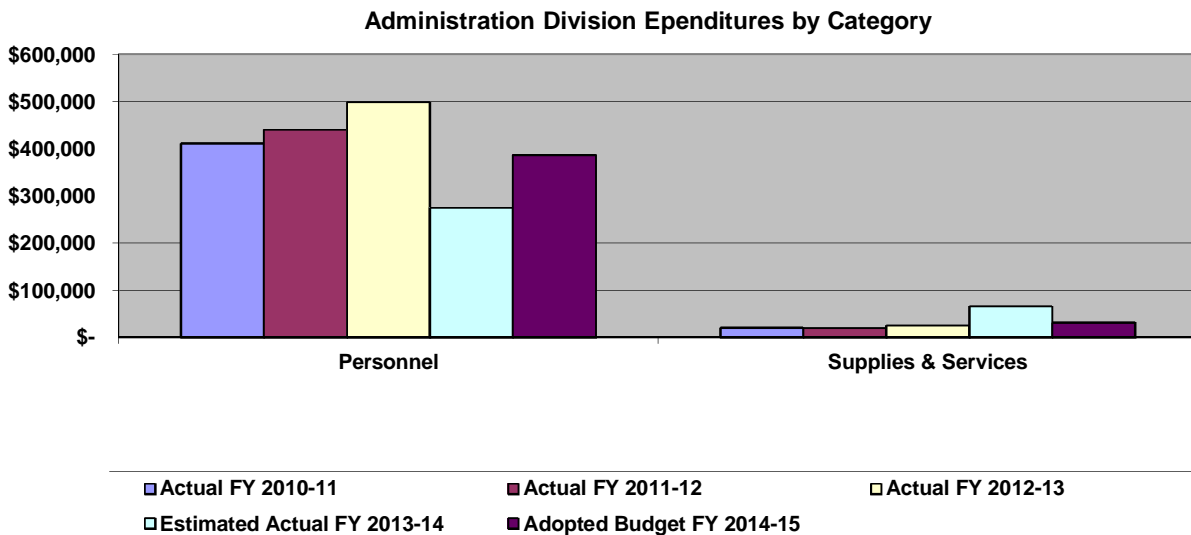
Public Works Department #50 - Administration Division #510

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 FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 410,717	440,320	498,301	274,919	\$ 386,191
Supplies & Services	20,284	20,014	25,584	65,821	31,400
Division Total	\$ 431,001	460,334	523,885	340,740	\$ 417,591

Revenues / Funding Sources					
Interfund Transfers In	\$ 447,000	447,900	412,153	461,800	\$ 342,000
Division Total	\$ 447,000	447,900	412,153	461,800	\$ 342,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Administrative Assistant	1.00	1.00
Administrative Assistant	0.90	-
Administrative Clerk	1.00	1.50
Public Works Director	1.00	1.00
Total Full Time Equivalent	3.90	3.50



**City of American Canyon
2014-15 Fiscal Year Budget**

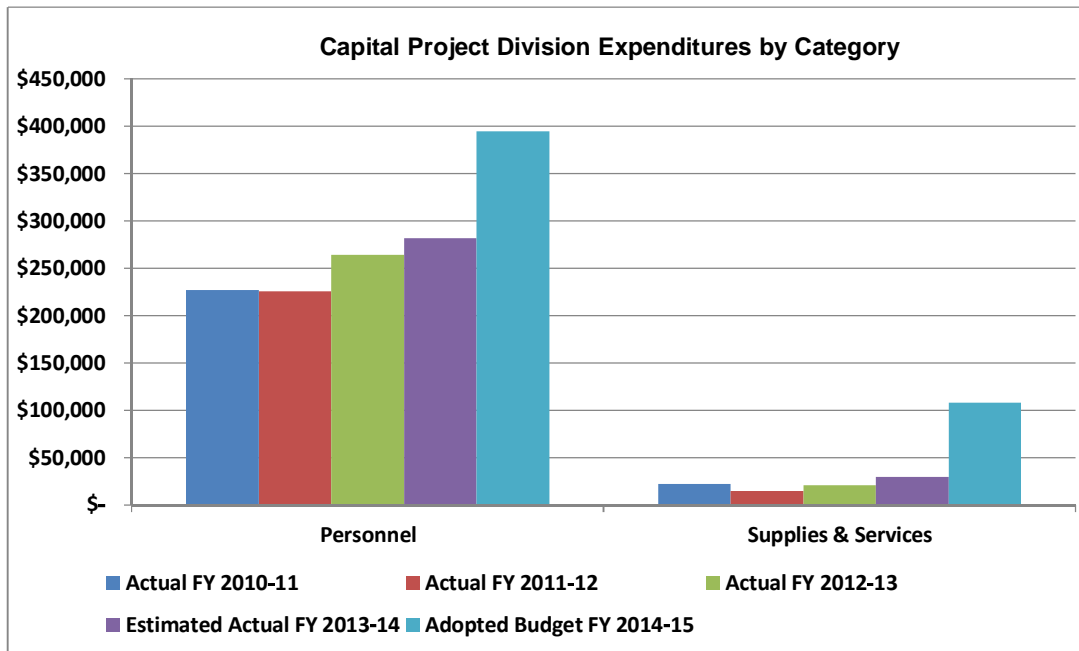
Public Works Department #50 - Capital Projects Division #515

Mission: Maintain the City's Capital Improvement Projects (CIP) Program.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 226,925	225,983	264,190	281,740	\$ 394,579
Supplies & Services	21,868	14,872	21,057	29,500	108,300
Division Total	\$ 248,793	240,855	285,247	311,240	\$ 502,879

Revenues / Funding Sources					
Interfund Transfers	\$ -	-	200,000	80,000	\$ 150,000
Other	5,766	6,286	8,200	4,000	4,000
Division Total	\$ 5,766	6,286	208,200	84,000	\$ 154,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Full Time Positions	13-14	14-15
Senior Civil Engineer	0.90	1.00
Civil Engineering Tech	0.70	2.00
Total Full Time Equivalents	1.60	3.00



**City of American Canyon
2014-15 Fiscal Year Budget**

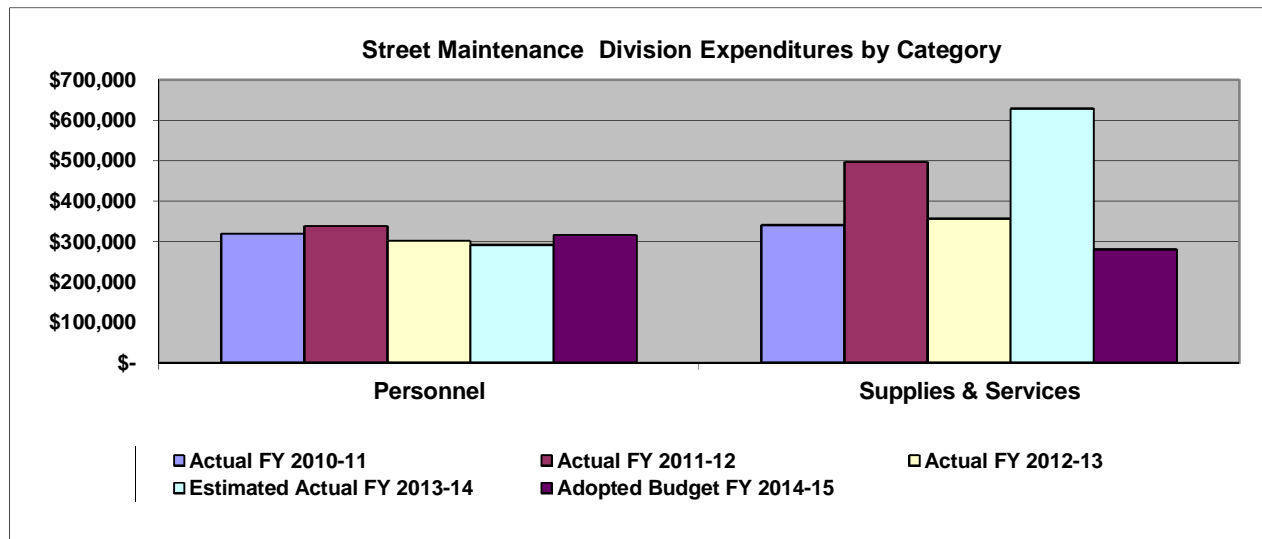
Public Works Department #50 - Street Maintenance Division #520

Mission: Operate and maintain all city streets, storm drains, sidewalks, open space, lights, streets, signs, and traffic signals.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 319,595	338,117	301,905	291,203	\$ 316,101
Supplies & Services	340,278	496,632	356,290	629,334	280,500
Division Total	\$ 659,873	834,749	658,195	920,537	\$ 596,601

Revenues / Funding Sources					
Interfund Transfers - Gas Tax	\$ 214,000	282,372	264,000	346,230	\$ 300,000
Interfund Transfers - Measure A	44,025	12,833	30,413	15,000	-
Other	2,638	-	67,722	1,555	-
Division Total	\$ 260,663	295,205	362,135	362,785	\$ 300,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Maintenance Supervisor	0.85	0.75
Maintenance Workers	2.30	1.15
Sr Maintenance Worker	0.10	0.75
PW Superintendent	0.20	0.25
Total Full Time Equivalents	3.45	2.90



**City of American Canyon
2014-15 Fiscal Year Budget**

Public Works Department # 50 - Storm Drain Division #525

Mission: Operate, maintain, and improve major flood control channels.

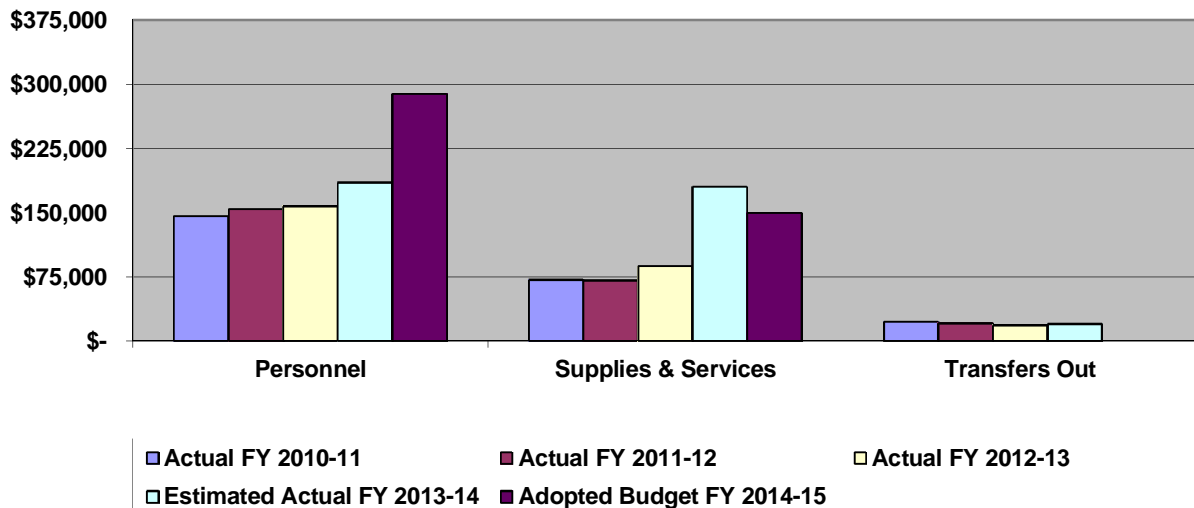
	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 146,015	154,150	157,680	185,058	\$ 288,790
Supplies & Services	71,480	70,630	87,588	180,250	149,550
Transfers Out	22,400	20,500	18,408	19,900	-
Division Total	\$ 239,895	245,280	263,676	385,208	\$ 438,340

Revenues / Funding Sources

Transfer from Measure A Fund	\$ 217,049	282,509	205,136	344,400	\$ 498,493
Division Total	\$ 217,049	282,509	205,136	344,400	\$ 498,493

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Maintenance Supervisor	0.25	0.25
Maintenance Workers	1.10	1.10
PW Superintendent	0.20	0.25
Environmental Specialist		0.40
Civil Engineering Tech	0.40	
Total Full Time Equivalents	1.95	2.00

Storm Drain Division Expenditures by Category



**City of American Canyon
2014-15 Fiscal Year Budget**

Public Works Department # 50 - City Engineer Division #650

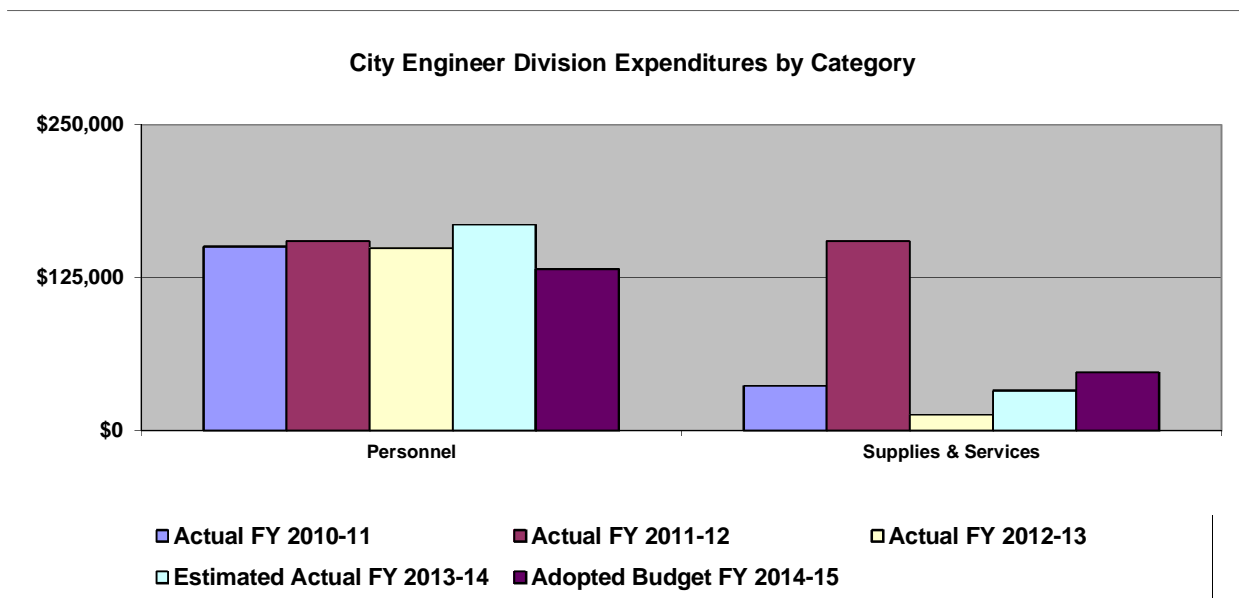
Mission: Ensures that private development complies with City Engineering design standards established to foster a sense of place and to further economic development objectives.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 150,198	154,778	148,919	168,223	\$ 132,006
Supplies & Services	36,465	154,739	12,939	32,477	47,550
Division Total	\$ 186,663	309,517	161,858	200,700	\$ 179,556

Revenues / Funding Sources

Encroachment Permits	\$ 2,194	965	6,306	1,000	\$ 1,000
Grading Permit	3,974	-	19,992	4,000	10,100
Misc Revenues - Other	48,059	2,251	3,511	3,000	4,100
Division Total	\$ 54,227	3,216	29,809	8,000	\$ 15,200

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
Administrative Assistant			
Civil Engineer	-	1.00	In FY 13-14 City Engineer Division was budgeted in the Community Development
Total Full Time Equivalents	-	1.00	Department



**City of American Canyon
2014-15 Fiscal Year Budget**

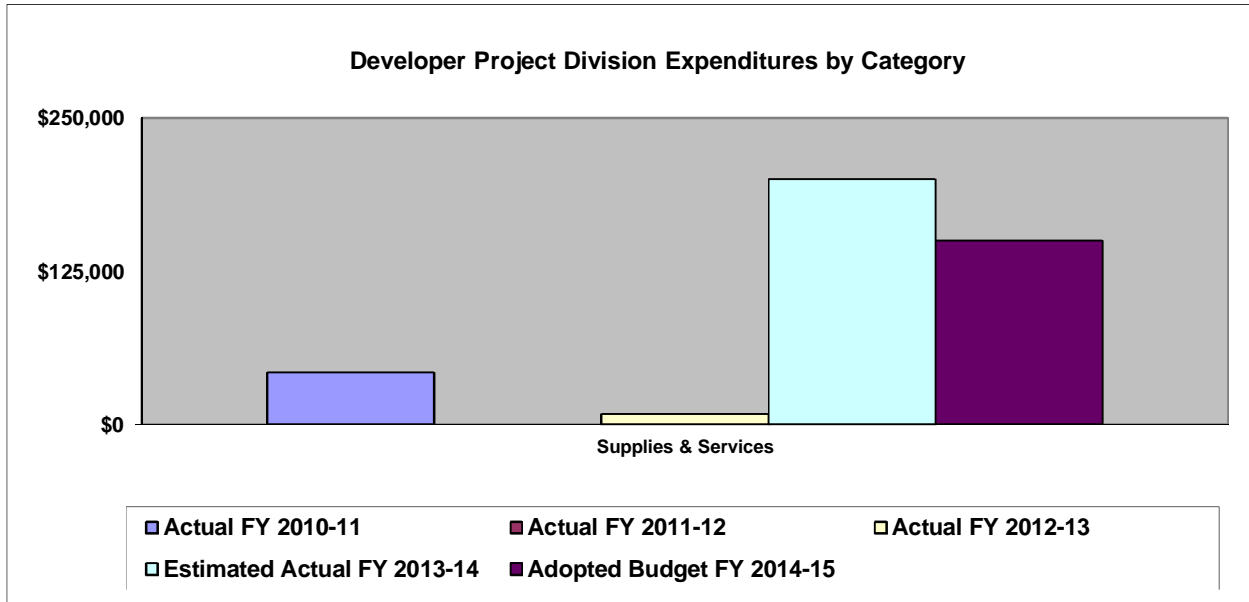
Public Works Department #50 - Developer Project Division #660

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 FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Supplies & Services	\$ 42,399	-	8,330	200,000	\$ 150,000
Division Total	\$ 42,399	-	8,330	200,000	\$ 150,000

Revenues / Funding Sources					
Division Total	\$ -	-	-	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	Comments
	-	-	No positions are budgeted
Total Full Time Equivalents	-	-	



**City of American Canyon
2014-15 Fiscal Year Budget**

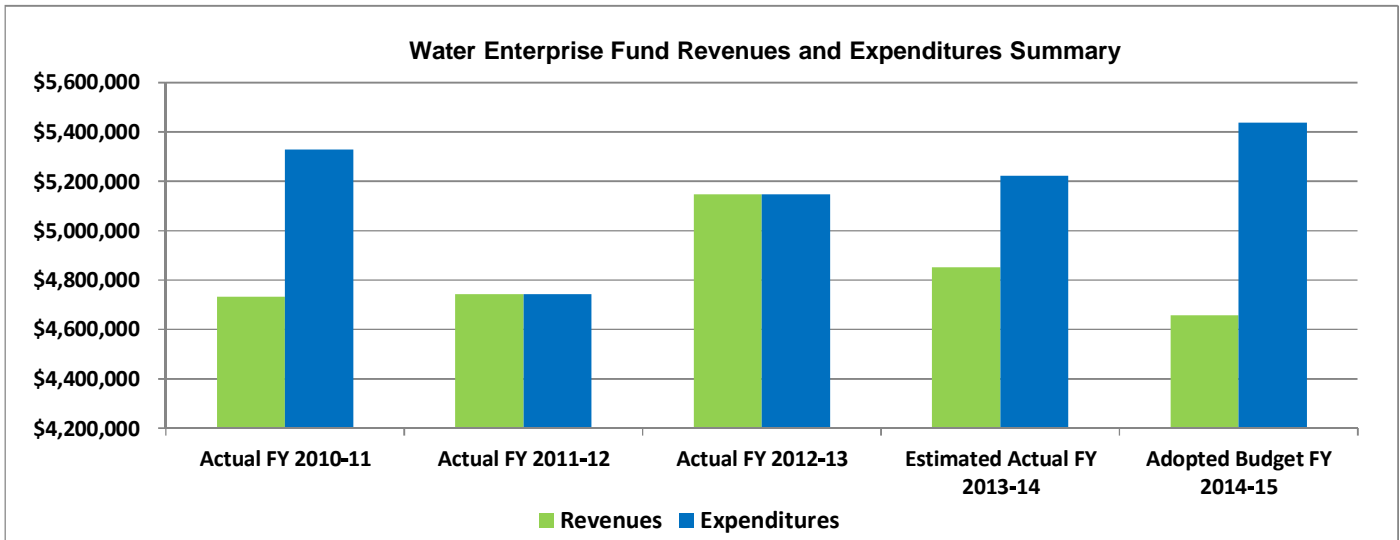
Public Works Department #50 Water Enterprise Fund #510 Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenses					
Personnel	\$ 901,547	952,946	956,946	992,701	\$ 989,504
Purchased Water	982,826	1,178,015	2,822,962	2,200,000	2,328,500
Supplies & Services	978,087	815,524	439,000	803,520	1,175,200
Depreciation	1,321,414	-	601,881	-	-
Capital Outlay	132,770	-	8,624	-	-
Interest Payments	112,759	106,260	36,860	34,200	32,572
Principal Payments	87,599	90,508	156,357	157,800	168,368
Support Service Charges	749,424	577,149	676,540	755,700	581,454
Transfers Out	63,200	-	10,521	278,924	162,100
Total for Department	\$ 5,329,626	3,720,402	5,709,691	5,222,845	\$ 5,437,698

Revenues / Funding Sources					
Water Service Charges	\$ 4,537,392	4,409,869	4,892,290	4,485,000	\$ 4,400,000
Interest Earnings	11,722	34,658	17,589	13,800	15,000
Other	183,853	298,748	236,710	228,362	241,500
Loan Proceeds - Vactor	-	-	-	125,000	-
Total Department Funding Sources	\$ 4,732,967	4,743,275	5,146,589	4,852,162	\$ 4,656,500

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

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Total Staff Full Time Equivalent	9.05	9.08



**City of American Canyon
2014-15 Fiscal Year Budget**

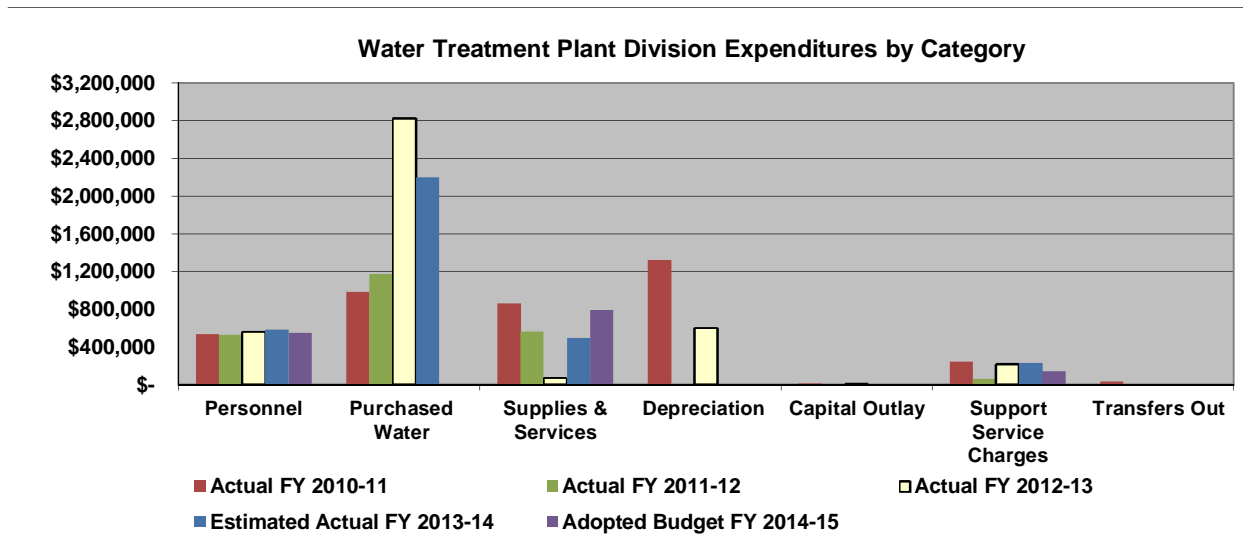
Public Works Department #50 - Water Treatment Plant Division #560

Mission: To treat water delivered to the treatment plant in an efficient and safe manner to provide potable water to customers on demand.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 537,412	530,301	561,788	585,649	\$ 551,477
Purchased Water	982,826	1,178,015	2,822,962	2,200,000	-
Supplies & Services	863,765	561,105	70,967	493,735	792,900
Depreciation	1,321,414	-	601,881	-	-
Capital Outlay	13,574	-	8,624	-	-
Support Service Charges	245,950	59,249	217,055	232,200	143,407
Transfers Out	33,300	-	-	-	20,000
Division Total	\$ 3,998,241	2,328,670	4,283,277	3,511,584	\$ 1,507,784
					-
Revenues / Funding Sources	\$ 4,732,967	4,743,275	5,146,588	4,852,162	\$ 4,656,500

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

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Environmental Pgm Specialist	0.30	0.30
Mechanic	0.50	1.00
Plant Operator	3.00	2.00
Water System Manager	1.00	1.00
Management Analyst	-	0.33
Total Full Time Equivalents	4.80	4.63



**City of American Canyon
2014-15 Fiscal Year Budget**

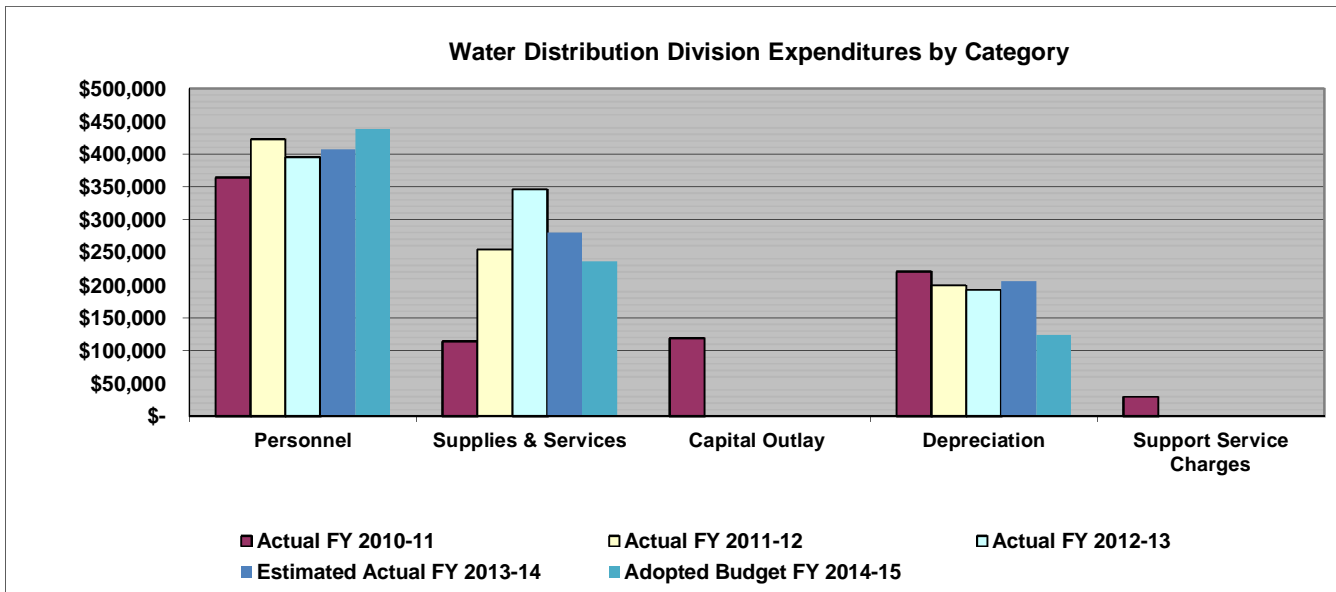
Public Works Department #50 - Water Distribution System Division #565

Mission: To maintain water distribution system to enable the efficient delivery to homes and businesses on demand.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 364,135	422,645	395,158	407,052	\$ 438,027
Supplies & Services	114,322	254,419	346,119	280,347	235,900
Capital Outlay	119,196	-	-	-	-
Support Service Charges	220,400	199,700	192,927	205,500	124,307
Transfers Out	29,900	-	-	-	-
Division Total	\$ 847,953	876,764	934,204	892,899	\$ 798,234
Revenues / Funding Sources	\$ -	-	-	-	\$ -

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

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Maintenance Supervisor	0.80	0.80
Maintenance Worker	2.40	2.60
Senior Maintenance Worker	0.80	0.80
Public Works Superintendent	0.25	0.25
Total Full Time Equivalents	4.25	4.45



**City of American Canyon
2014-15 Fiscal Year Budget**

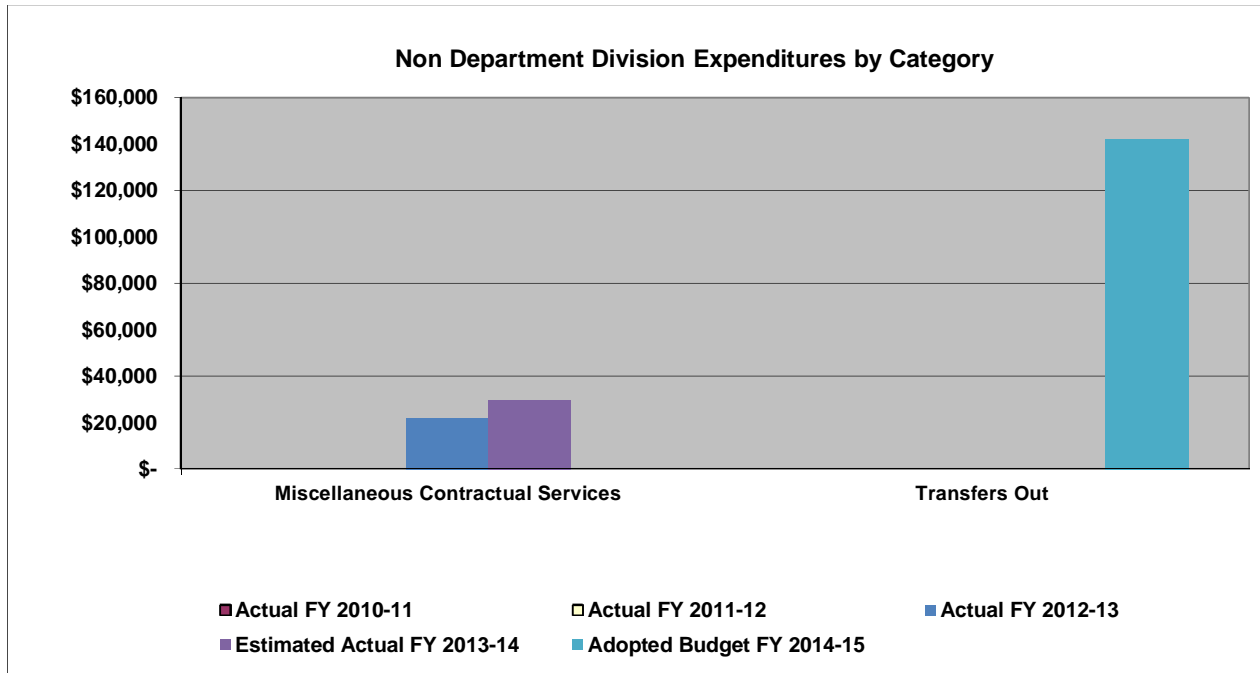
Public Works Department #50 - Non Departmental Division #810

Mission: To account for OPEB expenses and Support Services Transfers.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Other Professional Services	\$ -	-	-	-	\$ 146,400
Miscellaneous Contractual Serv	-	-	21,914	29,438	-
Pruchased Water	-	-	-	-	2,328,500
Support Service Charges	283,074	318,200	266,558	318,000	313,740
Transfers Out	-	-	-	-	142,100
Division Total	\$ 283,074	318,200	288,472	347,438	\$ 2,930,740

Revenues / Funding Sources	\$ -	-	-	-	\$ -
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Note: All Water Enterprise Revenue is scheduled on the Public Works Department Water Enterprise Fund Summary.



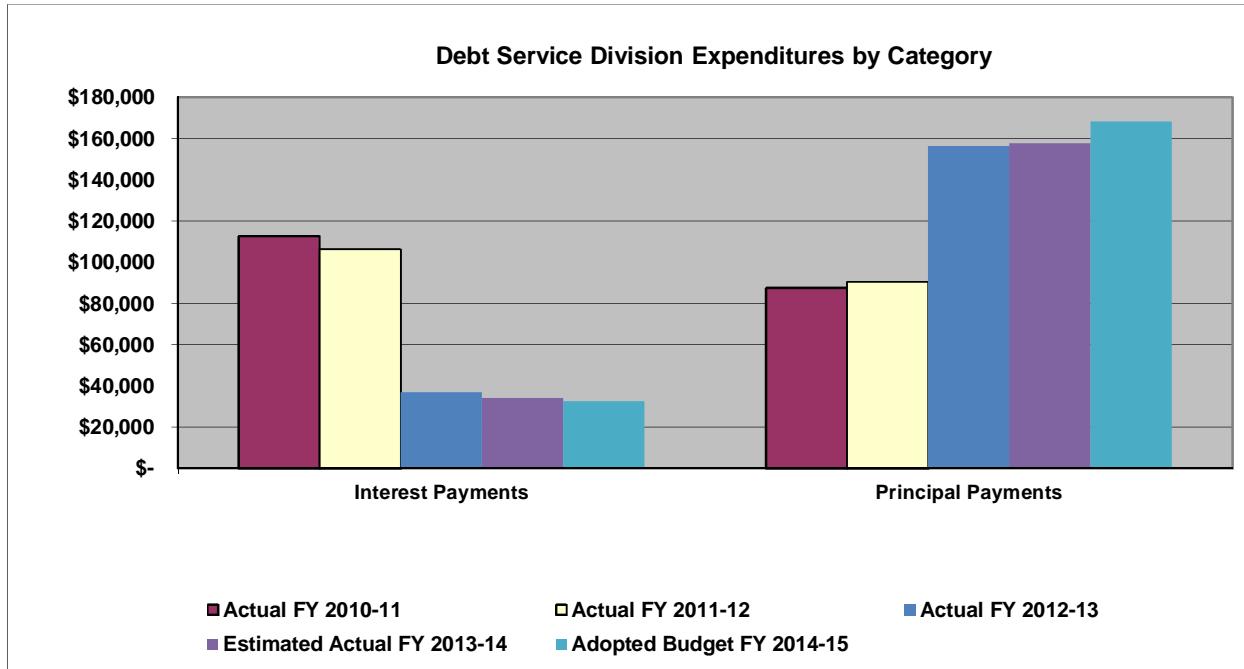
**City of American Canyon
2014-15 Fiscal Year Budget**

Public Works Department #50 - Debt Service Division #830

Mission: To account for debt service payments.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Interest Payments	\$ 112,759	106,260	36,860	34,200	\$ 32,572
Principal Payments	87,599	90,508	156,357	157,800	168,368
Division Total	\$ 200,358	196,768	193,217	192,000	\$ 200,940
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Revenues / Funding Sources	\$ -	-	-	-	\$ -

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



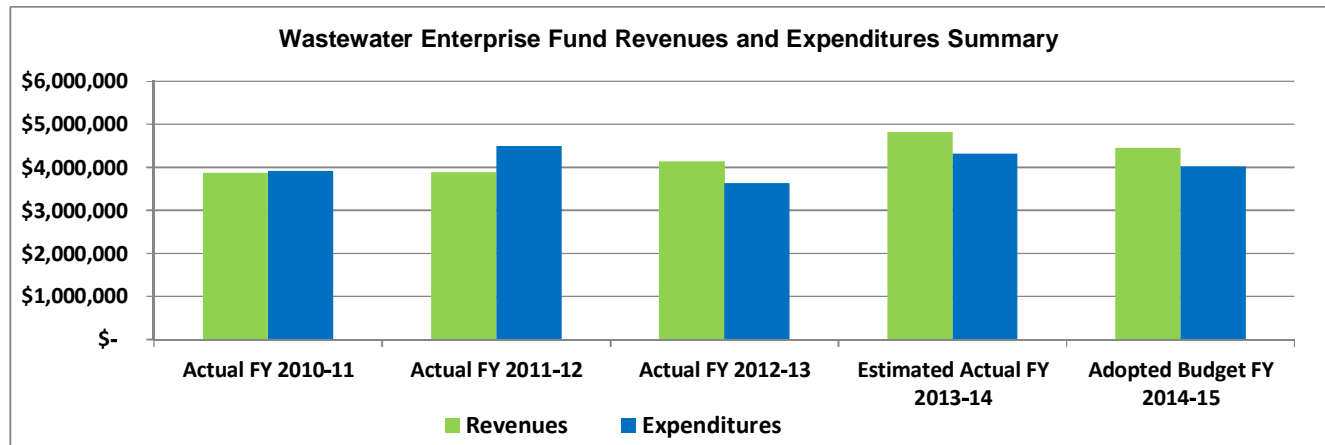
**City of American Canyon
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Public Works Department #50 Wastewater Enterprise Fund #540 Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 1,299,373	1,475,265	1,450,617	1,397,166	\$ 1,454,947
Supplies & Services	1,021,856	1,428,739	890,340	1,367,587	1,220,900
Depreciation	515,738	478,584	465,737	-	-
Capital Projects	-	-	85,737	500,000	193,700
Support Services	757,865	806,500	685,894	747,800	619,981
Interest Payments	71,176	64,869	58,915	53,832	59,434
Principal Payments	166,502	170,997	-	180,356	363,513
Transfers Out	79,200	75,000	-	75,000	111,700
Total for Department	\$ 3,911,710	4,499,954	3,637,240	4,321,741	\$ 4,024,175
Revenues / Funding Sources					
Treatment Plant	\$ 3,571,676	3,584,794	3,844,612	4,149,410	\$ 4,147,300
Non Departmental	-	-	-	125,000	-
Debt Service	300,000	300,000	300,000	546,915	300,000
Total Department Funding Sources	\$ 3,871,676	3,884,794	4,144,612	4,821,325	\$ 4,447,300

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

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Total Full Time Equivalent	12.80	12.58



**City of American Canyon
2014-15 Fiscal Year Budget**

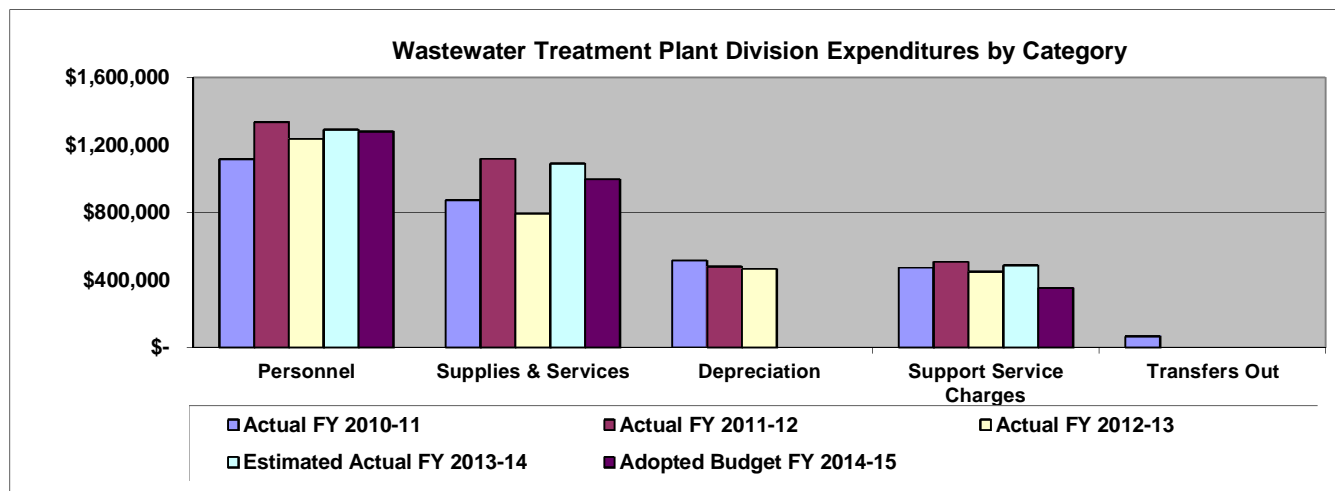
Public Works Department #50 - Wastewater Treatment Plant Division #570

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 FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 1,116,195	1,335,956	1,234,988	1,290,052	\$ 1,279,423
Supplies & Services	874,239	1,119,055	792,956	1,089,020	997,500
Depreciation	515,738	478,584	465,737	-	-
Support Service Charges	474,525	507,200	449,098	487,200	352,907
Transfers Out	66,000	-	-	-	-
Division Total	\$ 3,046,697	3,440,795	2,942,779	2,866,272	\$ 2,629,830
Revenues / Funding Sources	\$ 3,571,676	3,584,794	3,844,612	4,149,410	\$ 4,147,300

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

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
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	0.40	-
Plant Operator Apprentice	1.00	1.00
Management Analyst	-	0.33
Total Full Time Equivalents	10.90	10.83



**City of American Canyon
2014-15 Fiscal Year Budget**

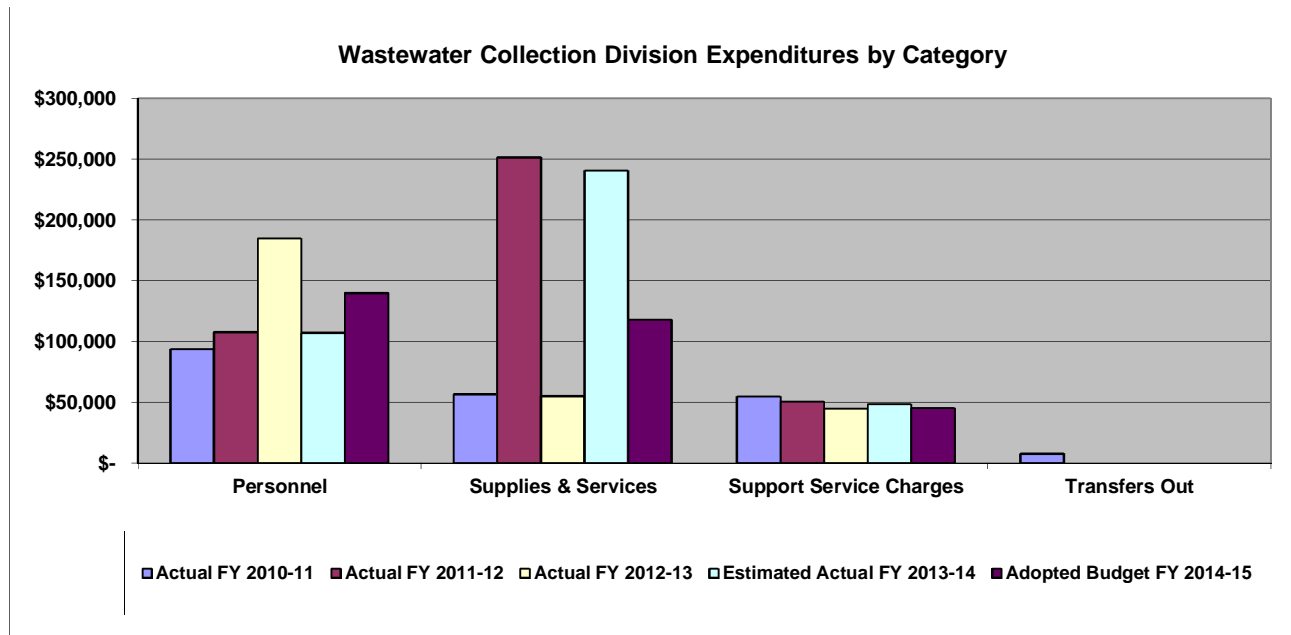
Public Works Department #50 - Wastewater Collection System Division #575

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 FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 93,807	107,671	184,773	107,114	\$ 139,694
Supplies & Services	56,679	251,416	55,000	240,715	118,000
Support Service Charges	54,800	50,600	44,718	48,600	45,207
Transfers Out	7,700	-	-	-	-
Division Total	\$ 212,986	409,687	284,491	396,429	\$ 302,901
Revenues / Funding Sources	\$ -	-	-	-	\$ -

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 Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Maintenance Supervisor	0.20	0.20
Maintenance Worker	0.60	0.90
Senior Maintenance Worker	0.20	0.20
Public Works Superintendent	0.10	0.10
Total Full Time Equivalents	1.10	1.40



**City of American Canyon
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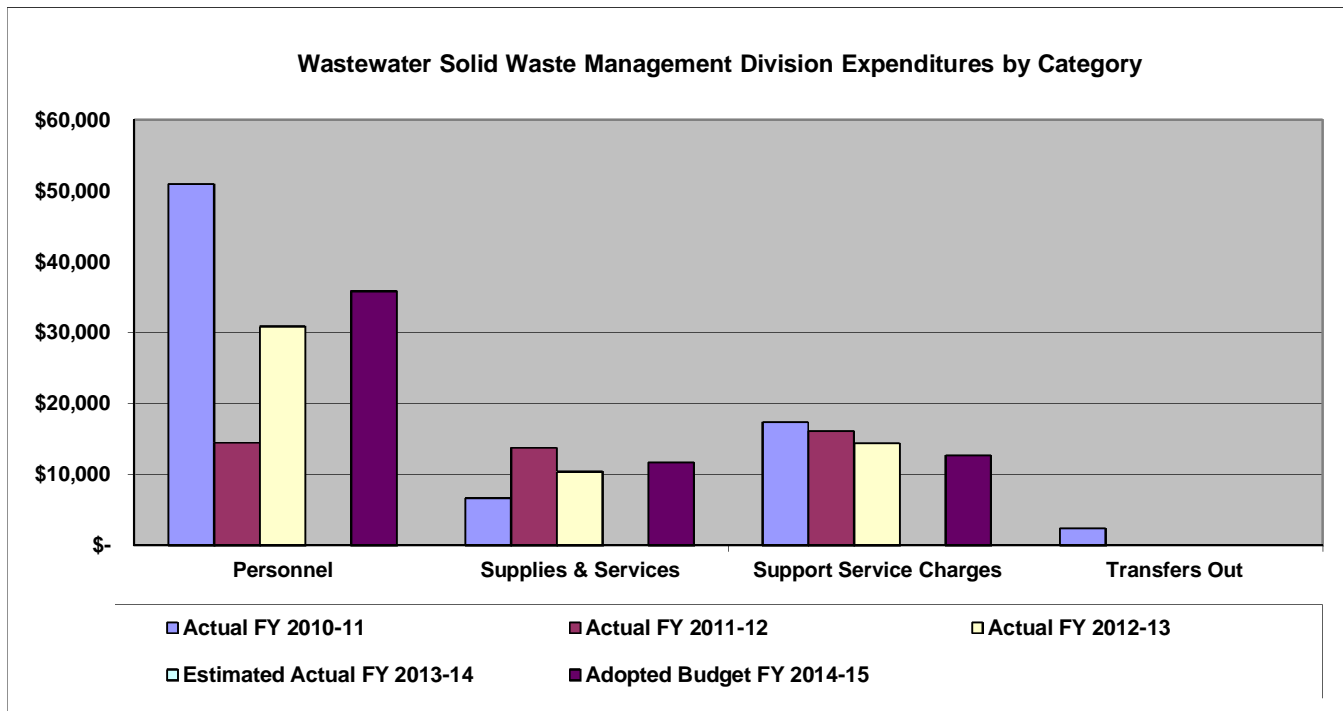
Public Works Department #50 - Wastewater Solid Waste Management Div #585

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

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 50,923	14,516	30,856	-	\$ 35,830
Supplies & Services	6,690	13,794	10,414	-	11,700
Support Service Charges	17,400	16,100	14,406	-	12,707
Transfers Out	2,400	-	-	-	-
Division Total	\$ 77,413	44,410	55,676	-	\$ 60,237
<hr/>					
Revenues / Funding Sources	\$ -	-	-	-	\$ -

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 expenditures are funded by Wastewater User Charges.

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Environmental Prog Specialist	0.30	0.30
Public Works Superintendent	0.05	0.05
Total Full Time Equivalents	0.35	0.35



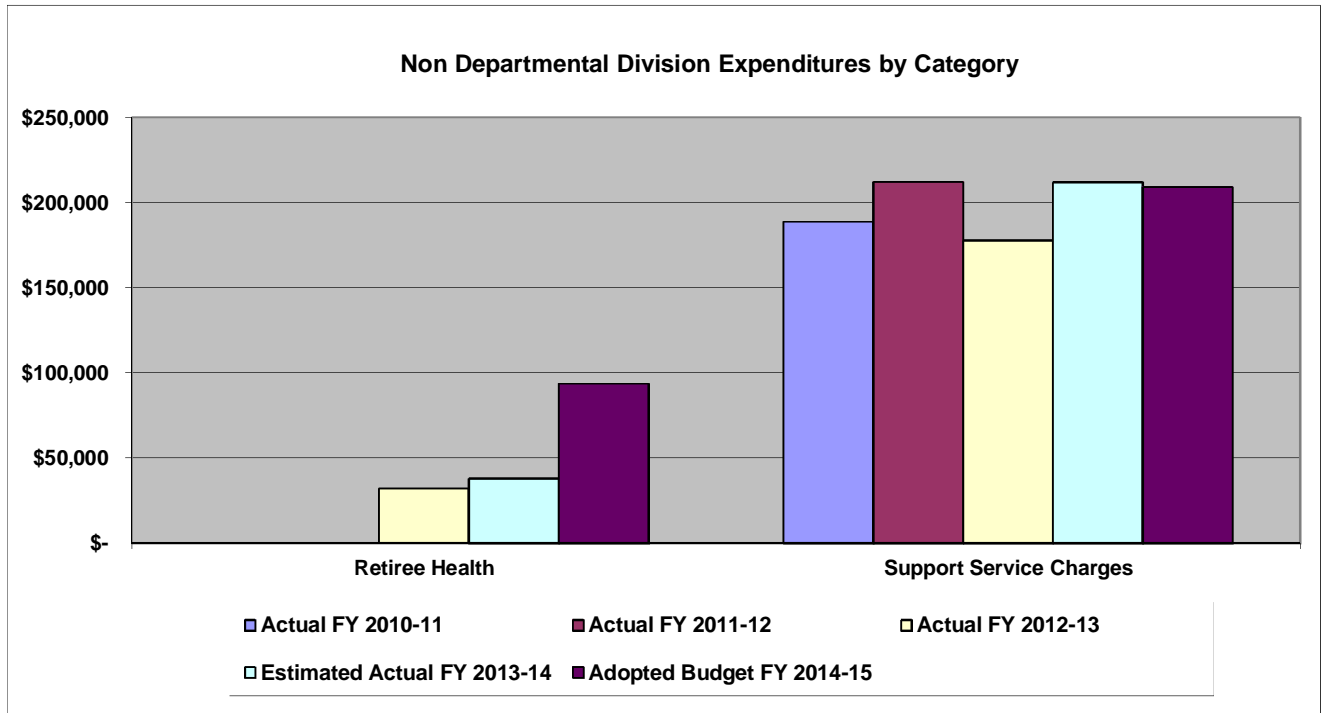
**City of American Canyon
2014-15 Fiscal Year Budget**

Non Departmental #800 - Wastewater Non Departmental Division #810

Mission: To account for Retiree Health and Support Services Transfers.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Retiree Health	\$ -	-	31,970	37,852	\$ 93,700
Support Service Charges	188,740	212,100	177,672	212,000	209,160
Transfers Out	-	-	-	-	36,700
Division Total	\$ 188,740	212,100	209,642	249,852	\$ 339,560
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Revenues / Funding Sources	\$ -	-	-	125,000	\$ -

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 expenditures are funded by Wastewater User Charges.



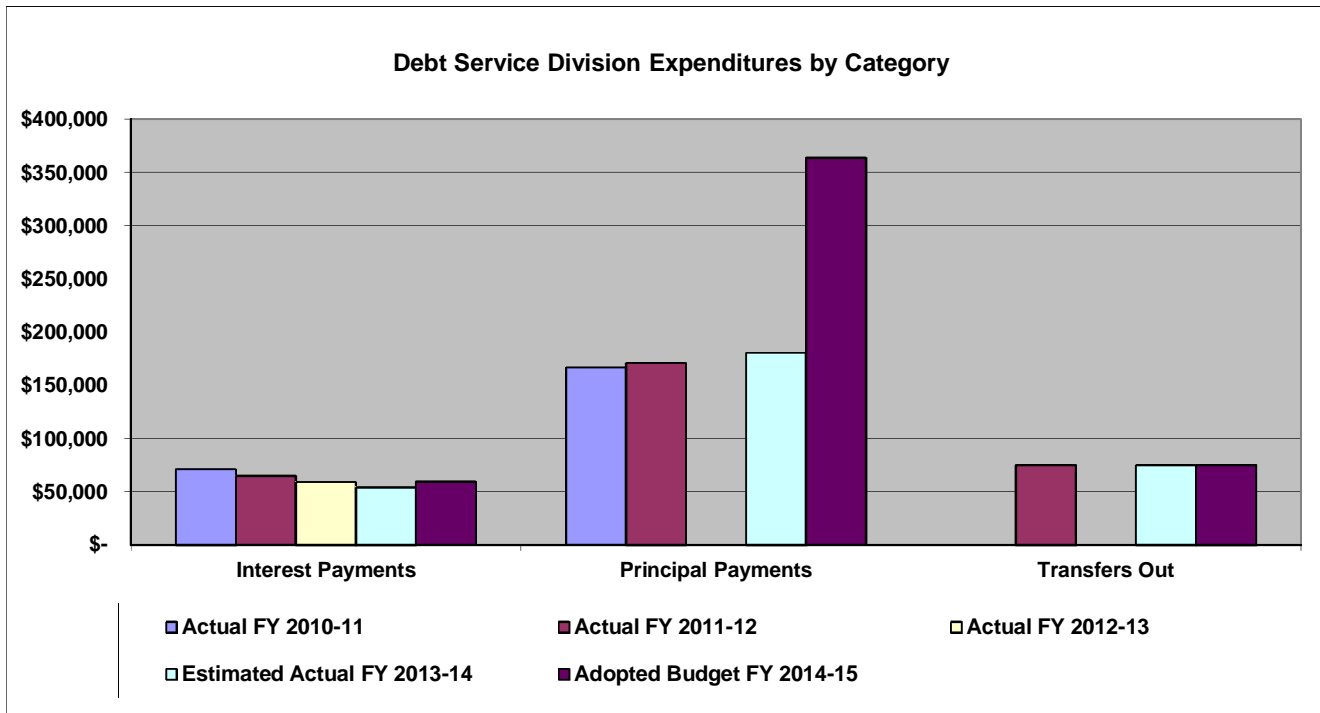
**City of American Canyon
2014-15 Fiscal Year Budget**

Non Departmental #80 - Wastewater Debt Service Division #830

Mission: To account for debt service payments.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Interest Payments	\$ 71,176	64,869	58,915	53,832	\$ 59,434
Principal Payments	166,502	170,997	-	180,356	363,513
Transfers Out	-	75,000	-	75,000	75,000
Division Total	\$ 237,678	310,866	58,915	309,188	\$ 497,947
<hr/>					
Revenues / Funding Sources	\$ 300,000	300,000	300,000	546,915	\$ 300,000

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 expenditures are funded by Wastewater User Charges.



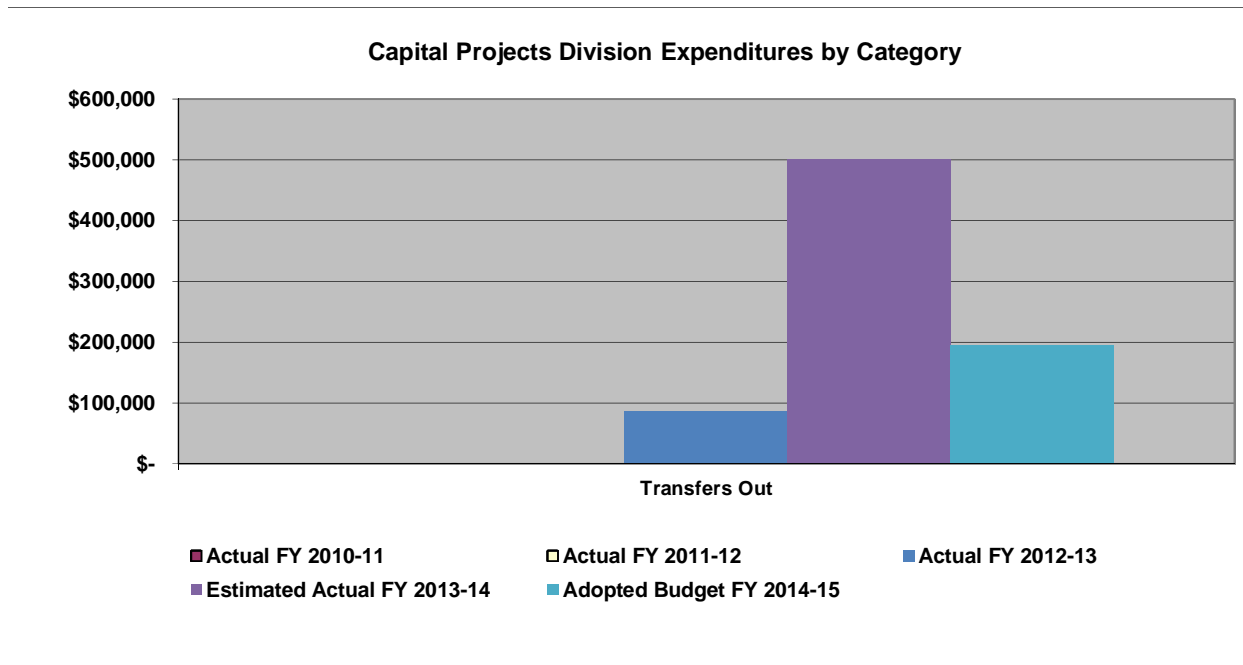
**City of American Canyon
2014-15 Fiscal Year Budget**

Public Works Department #50 - Capital Projects Division #450

Mission: To account transfers to Capital Projects Funds.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Transfers Out	\$ -	-	85,737	500,000	\$ 193,700
Division Total	\$ -	-	85,737	500,000	\$ 193,700
Revenues / Funding Sources	\$ -	-	-	-	\$ -

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



**City of American Canyon
2014-15 Fiscal Year Budget**

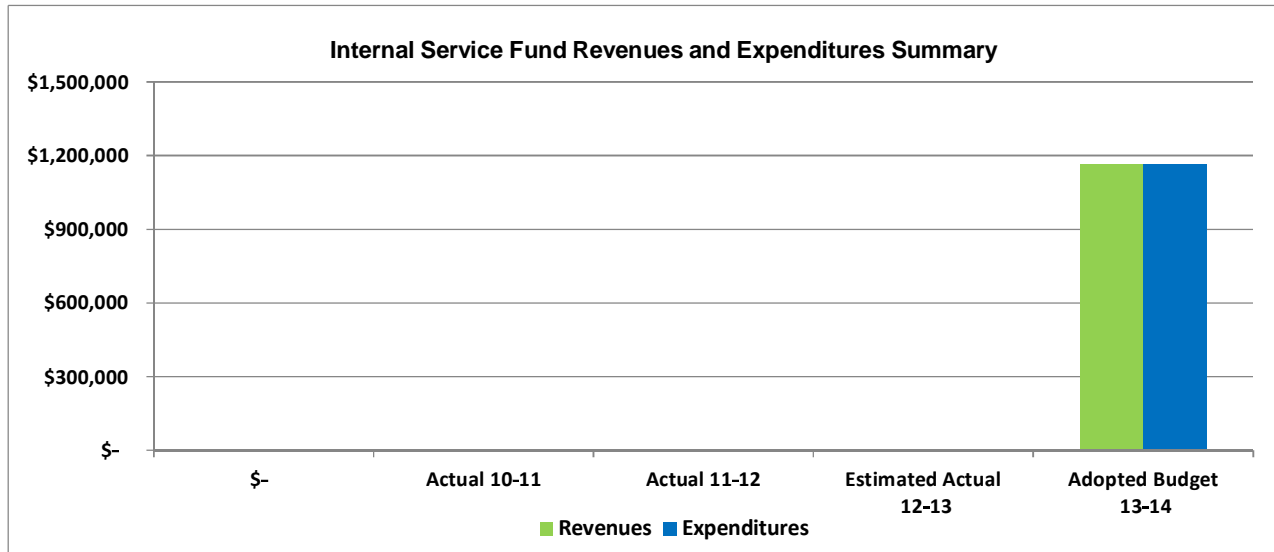
Internal Services Funds Summary

Internal Service Fund, a newly created fund in FY 2014-15 accounts for the financing of goods and services provided by one department to other departments on a cost-reimbursement basis.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ -	-	-	-	\$ 256,632
Supplies & Services	-	-	-	-	764,647
Capital Outlay	-	-	-	-	100,000
Transfers Out	-	-	-	-	43,514
Division Total	\$ -	-	-	-	\$ 1,164,793

Revenues / Funding Sources					
Building Maintenance	\$ -	-	-	-	\$ 355,387
Fleet	-	-	-	-	413,700
Information Technology	-	-	-	-	395,700
Division Total	\$ -	-	-	-	\$ 1,164,787

Division Staffing Full Time Equivalent Positions	Budget FY 2014-15
Building Maintenance Wkr II	1.00
PW Superintendent	0.10
Mechanic	1.00
Admin Services Director	0.10
Total Full Time Equivalents	2.20



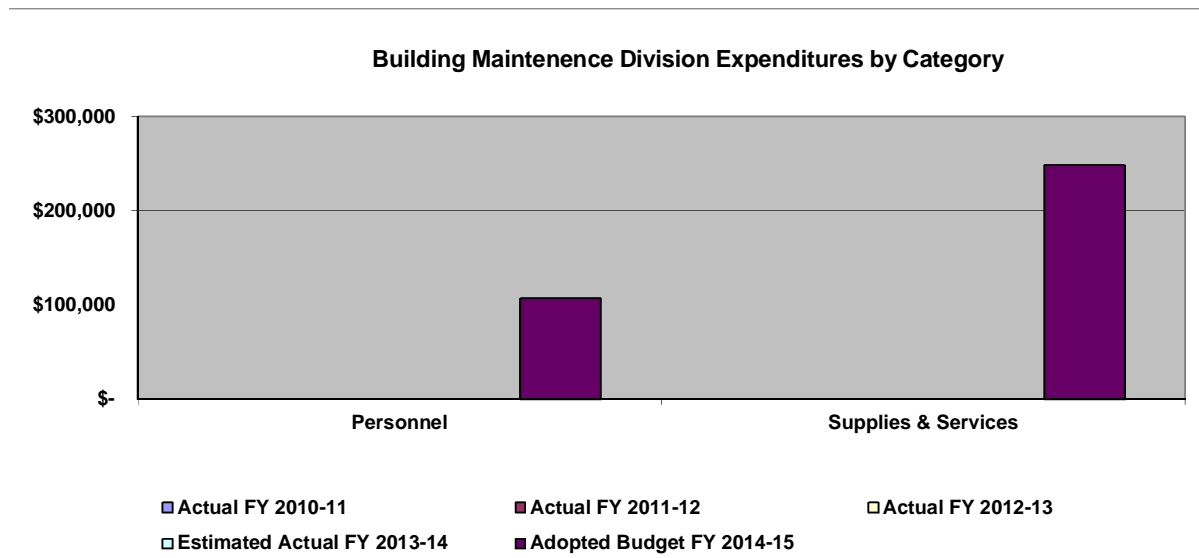
**City of American Canyon
2014-15 Fiscal Year Budget**

Internal Service Fund #651 - Building Maintenance Division #535

Mission: To maintain all city facilities to include janitorial, security alarms, door locks and building related equipment.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ -	-	-	-	\$ 107,005
Supplies & Services	-	-	-	-	248,382
Division Total	\$ -	-	-	-	\$ 355,387
Revenues / Funding Sources					
Interfund Transfers In	\$ -	-	-	-	\$ 355,387
Division Total	\$ -	-	-	-	\$ 355,387

	Adopted Budget FY 2014-15
Division Staffing Full Time Equivalent Positions	
Building Maintenance Wkr II	1.00
Total Full Time Equivalents	1.00



**City of American Canyon
2014-15 Fiscal Year Budget**

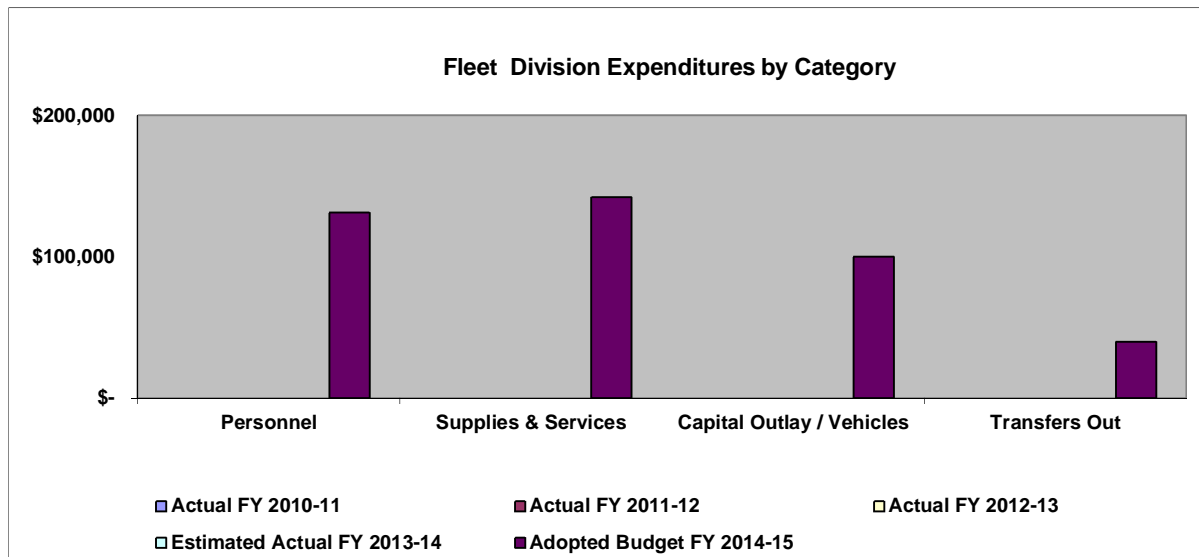
Internal Service Fund #652 - Fleet Division #530

Mission: To provide maintenance services to city vehicles and equipment using city staff and contracting service out when necessary.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ -	-	-	-	\$ 131,352
Supplies & Services	-	-	-	-	142,350
Capital Outlay / Vehicles	-	-	-	-	100,000
Transfers Out	-	-	-	-	40,007
Division Total	\$ -	-	-	-	\$ 413,709

Revenues / Funding Sources					
Interfund Transfers In	\$ -	-	-	-	\$ 413,700
Division Total	\$ -	-	-	-	\$ 413,700

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2014-15
PW Superintendent	0.10
Mechanic	1.00
Total Full Time Equivalents	0.10



**City of American Canyon
2014-15 Fiscal Year Budget**

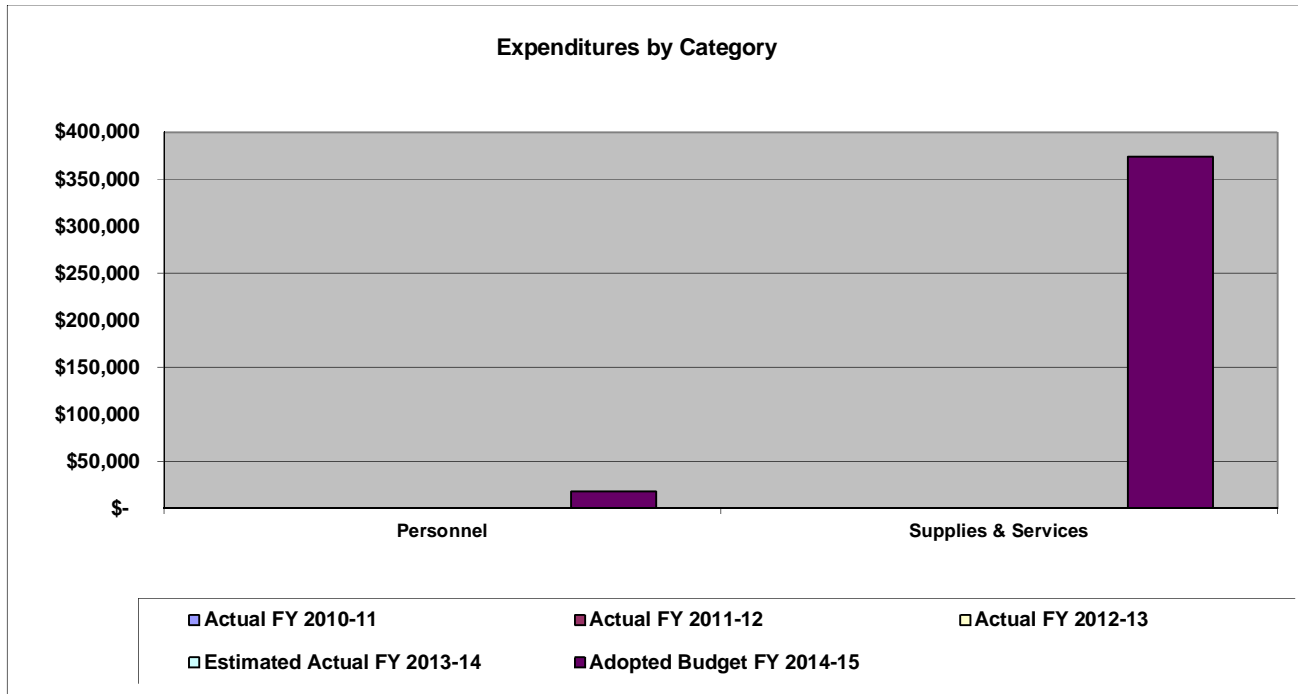
Internal Service Fund #653 - Information Technology Division #220

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

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ -				\$ 18,275
Supplies & Services	-				373,915
Transfers Out	-				3,507
Division Total	\$ -	-	-	-	\$ 395,697

Revenues / Funding Sources					
Interfund Transfers in	\$ -				\$ 395,700
Division Total	\$ -	-	-	-	\$ 395,700

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2014-15
Admin Services Director	0.10
Total Full Time Equivalents	0.10



**City of American Canyon
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Non - Departmental Department # 80 General Fund #100 Summary

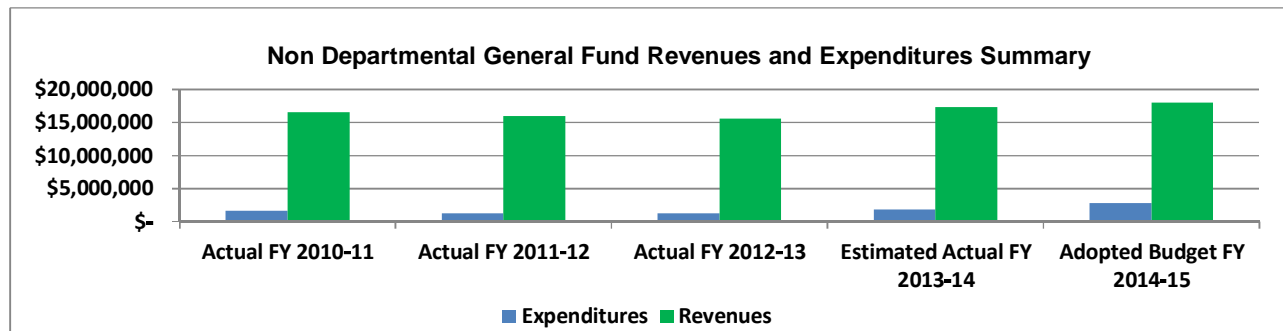
Mission: Activities that do not fit into other departments including contributions to various civic non-profit organizations. Also includes animal control and shelter payments to the County in addition to clerical support costs for the Fire Protection District. Revenues are general unrestricted revenues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

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 91,838	108,154	99,525	101,972	\$ 156,461
Supplies and Services	976,847	519,352	668,124	820,893	884,470
Transfers Out	610,600	610,600	479,700	887,050	1,766,672
Debt Service	-	-	-	-	15,000
Division Total	\$ 1,679,285	1,238,106	1,247,349	1,809,915	\$ 2,822,603

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

Property Tax	\$ 7,428,639	7,303,932	7,253,244	7,534,487	\$ 7,936,985
Sales & Use Tax	1,965,610	2,024,495	2,279,352	2,297,475	2,311,239
Transient Occupancy Taxes	784,127	1,089,948	1,241,748	1,365,000	1,501,500
Other Taxes	546,529	585,411	577,162	598,380	602,900
Card Room Admission Tax	-	-	147,152	257,600	228,700
Licenses & Permits	684,301	772,367	319,023	325,000	331,100
Fines & Forfeitures	130,525	203,080	153,071	123,000	151,000
Intergovernmental Revenues	91,049	109,641	14,993	46,325	351,500
Interest & Rents	364,586	494,637	405,006	501,220	531,553
Charges for Services	301,240	328,092	665,126	995,200	1,432,700
Miscellaneous Revenues	263,113	757,461	445,325	462,069	225,100
Lease Proceeds	-	-	-	125,000	-
Transfers In	3,960,955	2,344,487	2,080,614	2,673,300	2,386,973
Division Total	\$ 16,520,674	16,013,551	15,581,816	17,304,056	\$ 17,991,250

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15
Administrative Clerk II	0.30	0.30
Administrative Assistant	1.00	1.00
Total Full Time Equivalents	1.30	1.30



**City of American Canyon
2014-15 Fiscal Year Budget**

Debt Service

<u>Debt Description</u>	<u>Maturity Date</u>	<u>Total Borrowed</u>	<u>Purpose / Comments</u>
Vactor Truck	6/17/2024	\$ 314,187.62	To finance the purchase of vactor truck to be used in the sewer collections system for everyday maintenance as well as emergency response.
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.
2002 Lease Revenue Bonds	6/1/2022	4,230,000	Refunding of 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	5/1/2032	6,695,000	To Finance the purchase of the Broadway City Hall
Capital Lease – Broadway Street Property Adjacent to City Hall	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
State of California Davis Grunsky Loan	12/31/2027	2,050,000	To finance water system Improvements
City of Napa Note Payable	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.
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.
PG&E Loan	11/30/2019	250,000	PG&E California Wastewater Process Optimization Program Loan for the construction of energy efficient retrofit project.
State of California Water Resources Control Board Revolving fund Loan	5/15/2023	10,859,470	To finance the construction of the Wastewater Treatment Plant
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.
City of Vallejo Water Capacity Purchase Option 3	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.
Dell Computer Equipment	6/30/2017	\$ 69,758.40	To finance the purchase of fifty-two (52) Desktop and seven (7) laptop computers

**City of American Canyon
2014-15 Fiscal Year Budget**

Debt Service Payments

The City incurs debt to finance certain capital projects or capital acquisitions when resources are not available or the use of debt is the best option. Debt descriptions and adopted debt service budgets for fiscal year 2014-15 are listed below.

Fund	Debt Description	Principal	Interest	Total
Gen Fund, Water and Wastewater Operations	Capital Lease - Vactor Truck	\$ 24,408	\$ 17,727	\$ 42,135
Civic Facilities Impact Fee Fund	Senior Multi-Use Center Internal Loan	122,563	42,151	164,714
Debt Service Fund - 2002 Lease Revenue	2002 Lease Revenue Bonds	233,000	51,153	284,153
Debt Service Fund - Cabernet Village - City Hall Lease Fund	Capital Lease – City Hall	215,000	261,504	476,504
Debt Service Fund - Broadway City Hall	Capital Lease – Broadway Street Property Adjacent to City Hall	111,479	23,201	134,680
Wastewater Operations	PG&E Loan	174,288	-	174,288
Water Enterprise	City of Napa Note Payable - Alternative Intake Loan	100,000	5,000	105,000
Water Enterprise	State of California Davis Grunsky Loan	59,210	24,470	83,680
Wastewater Operations	Wastewater Capacity Fund Internal Loan	-	3,370	3,370
Wastewater Operations and Capacity	State of California Water Resources Control Board Revolving Fund Loan	583,714	155,166	738,880
Water Capacity	Water Operations Internal Loan	50,927	2,665	53,592
Water Capacity	Wastewater Capacity Internal Loan	266,266	13,934	280,200
Water Capacity	City of Vallejo Water Capacity Purchase	374,113	11,365	385,478
Internal Service Fund - Information Services	Desktop and laptop computers financing with Dell		25,552	25,552
	Total Debt Service	\$ 2,314,968	\$ 637,258	\$ 2,952,226



Capital Projects

City of American Canyon 2014-15 Fiscal Year Budget

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.

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 2014-15 is presented on the following page.

CAPITAL PROJECTS

Project No	Project Name	FY 2013/14 Approved Project Budget	FY 2013-14 Carry-over (Balance)	Additional Request	FY 2014/15 Budget	Notes
CF09-0200	Meds to EOC	36,000	35,336	-	35,336	CON
PR09-0101	Kensington Kimberly - Bay Trail	85,000	19,185	-	19,185	PE/ENV/30% PSE, Final PSE
PR13-0200	Newell Open Space	235,000	163,753	-	163,753	Access to open space to be fenced
RW12-0100	Recycled Water Delivery- Dodd Court	86,918	86,918	-	86,918	CON
SD09-0400	Kimberly Flood Control, Clean Water/Park Imp	10,800	8,044	15,000	23,044	Additional hydraulic study by GRU. Potential redesign by GSM
SD09-0500	CalFed monitoring	22,000	11,864	-	11,864	Monk & Associates monitoring
SD12-0100	Routine Creek Maint - mitigation	50,000	50,000	-	50,000	Mitigation associated with Annual Creek Cleaning Permit
TR09-0400	Theresa Avenue SR2S, Phase 2	478,989	198,369	-	198,369	Education element remaining - complete with Phase 3
TR12-0300	NJ Elementary School Area Improv	324,827	241,061	-	241,061	CON
TR12-0400	SR29/NJ Rd Intx Imp	408,000	310,890	-	310,890	Env./30%PSE/Permitting. Coastland on-hold
TR13-0100	Theresa Ave SR2S, Phase 3	230,000	226,400	-	226,400	CON
TR13-0400	Eucalypus Complete streets	528,000	528,000	-	528,000	ENV/Permitting
WM07-0500	WW Main Upsizing	404,550	379,381	-	379,381	CON
WA07-0200	Potable Water Storage Tank - HP	60,000	57,868	-	57,868	Final PSE
WA07-1200	WTP FCV 9 replacement	99,600	98,724	-	98,724	CON
PW14-0400	Master Plan Updates	0	0	400,400	400,400	Water, Sewer, Recycle Water Update
WA14-0100	Upgrade Chem. Bulk Storage Fac.	85,000	85,000	20,000	105,000	PSE
WM16-0500	Phase 1 Wastewater Treatment Upgrade	250,000	250,000	-	250,000	PSE
	SUBTOTAL	3,394,684	2,750,793	435,400	3,186,193	
RECOMMENDED ADDITIONAL PROJECTS FOR FY 2014 -2015						
PR15-0100	NJ Det. Basin Landscaping, Ph 2	(CIP)*		146,000	146,000	CON: LLAD
TR14-0100	Devlin Road and Vine Trail Extension	(CIP)*		50,000	50,000	Preliminary Engineering: traffic impact fees
TR14-0300	Park and Ride Facility	(New)**		132,000	132,000	CON: TFCA grant \$95,000 grant, gas tax
TR14-0400	Rio del Mar Curb Ramp	(New)**		74,100	74,100	PSE/CON: TDA grant \$43,000 grant, gas tax
TR15-0200	Donaldson Way Paving: Benton to Amarillo	(New)**		60,000	60,000	CON: gas tax
TR15-0300	SR29 Signal Interconnect	(New)**		225,442	225,442	PSE: TFCA Grant \$225,442
WM15-0100	Eliminate the Permeant tank	(New)**		50,000	50,000	CON: ww operations
WM15-0200	Chopper Pump	(New)**		50,000	50,000	CON: ww operations
	SUBTOTAL			787,542	787,542	
				1,222,942	3,973,735	



Miscellaneous

RESOLUTION # 2014 - 52

A RESOLUTION ADOPTING THE 2014-15 FISCAL YEAR BUDGETS FOR SPECIAL REVENUE, WATER, WASTEWATER, INTERNAL SERVICE, DEBT SERVICE AND CAPITAL PROJECT FUNDS AND THE GENERAL FUND EXCEPT FOR THE PARKS AND RECREATION DEPARTMENT

WHEREAS, the City Council of the City of American Canyon desires to establish a Budget and Financial Plan for Fiscal Year 2014-15; and

WHEREAS, the City Council has reviewed and considered the Budget documents and has received input from the public; and

WHEREAS, the City Manager has prepared a budget which provides for organizational adjustments and allocations of resources in manner which aligns with available resources and the adopted General Fund Three-Year Stabilization Plan; and

WHEREAS, the City Council is required to adopt a budget and financial plan before the fiscal year begins on July 1, 2014; and

WHEREAS, the City Council also desires to accommodate a process for the carryover of unspent Fiscal Year 2013-14 operating expenditures (excluding personnel costs) for activities where work and expenditures will continue in Fiscal Year 2014-15; and

WHEREAS, the City Council also desires to confirm adjustments made administratively to the Capital Project balances during the preparation of the Proposed Budget and accommodate carryover of unspent Fiscal Year 2013-14 Capital Project appropriations for those projects where work and expenditures will continue in Fiscal Year 2014-15.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of American Canyon does hereby:

1. Adopt the Fiscal Year 2014-15 Budgets for the Special Revenue, Water, Wastewater, Internal Service, Debt Service, Capital Project Funds and the General Fund except for the Parks and Recreation Department.
2. Authorize the City Manager to increase the appropriations for Fiscal Year 2014-15 expenditures in an amount not to exceed the amount

encumbered for expenses that did not occur prior to the end of Fiscal Year 2013-14, but are expected to be expended in Fiscal Year 2014-15 consistent with the original purpose.

3. Authorize the City Manager to adjust the Fiscal Year 2014-15 appropriations to account for the carryover of unspent Capital Project appropriations from Fiscal Year 2013-14. All such adjustments shall be clearly recorded in the City's financial records and shall be for projects that remain incomplete as of June 30, 2014.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on the 17th day of June, 2014 by the following vote:

MAYOR GARCIA:	<u>Yes</u>
VICE MAYOR RAMOS BENNETT:	<u>Yes</u>
COUNCIL MEMBER BENNETT:	<u>Yes</u>
COUNCIL MEMBER JOSEPH:	<u>Yes</u>
COUNCIL MEMBER LEARY:	<u>Yes</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 # 2014 - 53

**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 2014-15**

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

WHEREAS, the Finance Committee and the City Council reviewed the recommended Parks and Recreation Department Budget for Fiscal Year 2014-15, received input from the public and found it to be satisfactory; and

WHEREAS, the City Council is required to adopt a budget and financial plan before the fiscal year begins on July 1, 2014.

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 2014-15.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on the 17th day of June, 2014 by the following vote:

MAYOR GARCIA:	<u>absent</u>
VICE MAYOR RAMOS BENNETT:	<u>yes</u>
COUNCIL MEMBER BENNETT:	<u>yes</u>
COUNCIL MEMBER JOSEPH:	<u>yes</u>
COUNCIL MEMBER LEARY:	<u>yes</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 2014-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE AMERICAN CANYON FIRE PROTECTION DISTRICT ESTABLISHING THE ANNUAL APPROPRIATIONS FOR FISCAL YEAR 2014-15

WHEREAS, June 17, 2014, the Board of Directors of the American Canyon Fire Protection District (District) held a Public Hearing on the proposed budget for FY2014-2015; and

WHEREAS, it is the intent of the Board of Directors of the District, to adopt the proposed budget for FY2014-2015; 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 2014-2015 Operating Budget, summarized in Attachment I, is hereby adopted for FY2014-2015.

BE IT FURTHER RESOLVED, that the amount encumbered on the books of the District for FY2013 -2014 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 maintain 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 FY2014-2015 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, 2014, 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 17th day of June, 2014 by the following:

Chairman Garcia: yes
Vice Chair B. Bennett: yes
Board Member J. Bennett: yes
Board Member M. Joseph: 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 2014-05

City of American Canyon 2014-15 Fiscal Year Budget

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 State of California Propositions 4 and 111. The Gann Limit 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 for the base year 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. State law allows an Agency to carryover the excess taxes and appropriate them 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 2014-2015 Appropriation Limit

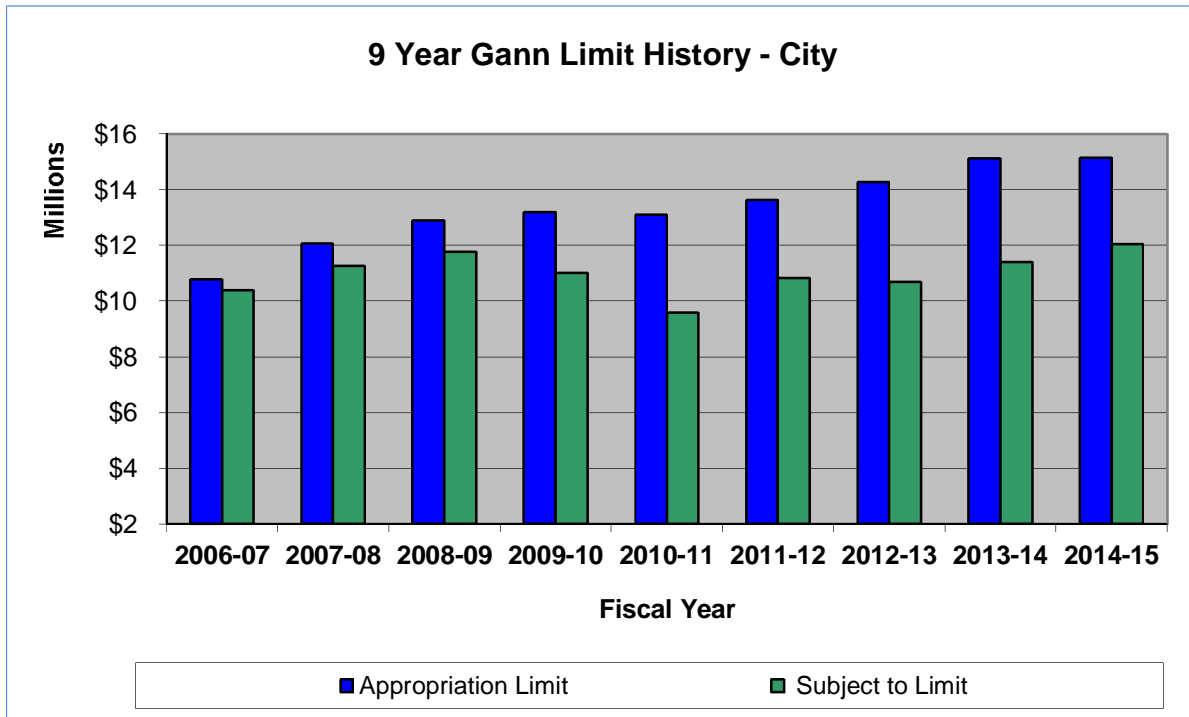
The fiscal year 2014-15 appropriations limit was calculated using the Statewide Per Capita Personal Income decrease of -.23% and the City population increase of .43%. These factors were provided by the California State Department of Finance. Using these factors in the prescribed formula, staff calculated an increase in the limit of .20%.

After applying this increase to the prior year's limit and comparing it to the proceeds of taxes, it was found that both the City and the Fire District are well below their limits for fiscal year 2014-15. The City is at 20% of its limit while the Fire District is at 68%. Nine years of historical data is provided in the following tables and charts.

**City of American Canyon
2014-15 Fiscal Year Budget**

**City of American Canyon Appropriations Limit
Nine Year History**

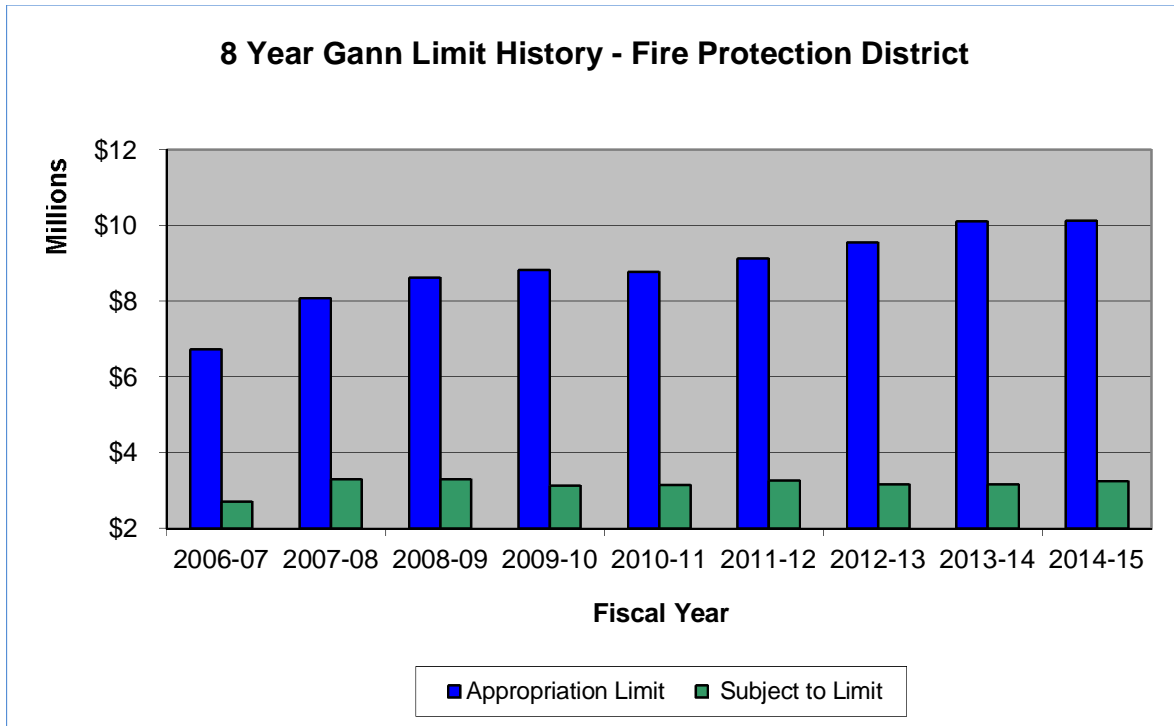
Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
2006-07	\$ 10,783,085	\$ 10,384,322	\$ 398,763	3.96%	16,031
2007-08	12,076,026	11,253,245	822,781	4.42%	16,293
2008-09	12,885,011	11,768,066	1,116,945	4.29%	16,503
2009-10	13,195,673	11,003,145	2,192,528	0.62%	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
2014-15	\$ 15,140,321	\$ 12,047,863	\$ 3,092,458	1.01%	20,001



**City of American Canyon
Fire Protection District
2014-15 Fiscal Year Budget**

**American Canyon Fire Protection District Appropriations Limit
Nine 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
2014-15	\$ 10,125,614	\$ 3,249,168	6,876,446	1.01%	20,001



**City of American Canyon
2014-15 Fiscal Year Budget**

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.

Internal Service Funds

Building Maintenance – accounts for the maintenance of all city facilities including janitorial, security alarms, door locks and building related equipment.

Fleet – accounts for the maintenance of services to city vehicles and equipment using city staff and contracting service out when necessary.

Information Technology – accounts for the maintenance of services to city computer systems including the financial management system, utility billing system, and building permit software.

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.

City of American Canyon 2014-15 Fiscal Year Budget

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 a budget kick off meeting, provides direction regarding City goals, department goals, and expectations during the coming year and beyond.

Department Directors project their revenue and expenditure line item balances through the end of the fiscal year on the budget worksheets. 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 fiscal year budget requests on the worksheets and return them to the Finance Department for compilation.

While Directors are completing their department's budget worksheets, Finance staff is calculating the salary and benefit amounts for regular full time staff for each department. The Human Resources staff assists in the salary and benefit computations by estimating increases in benefit rates and any estimated cost of living increases. These amounts are then posted to each department's budget worksheet after staff allocations percentages are determined and verified. Directors are responsible for determining their overtime and part time or seasonal staff budgets.

Each Department Director meets individually with both the Administrative Services Director and the City Manager where they discuss their respective budgets, and any supplemental budget requests for new staff or equipment. If approved, these items 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 to the City Manager for 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, Administrative Services Director and the Fire Chief. The budgets are discussed and reviewed in detail at the Finance Committee. Occasionally Department Directors may make a presentation on their budgets and goals for the new budget year at this meeting. 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 City Council Meeting in June.

The City Council adopted the City's Fiscal Year 2014-15 General Fund, Special Revenue Funds, Water Fund, Wastewater Fund, Internal Service Funds, Debt Service Fund, and Capital Projects Fund Budgets at a City Council meeting on June 17, 2014. The Fire District budget was also adopted by the Board of Directors on that date.

City of American Canyon 2014-15 Fiscal Year Budget

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 accounting 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 which are not required to be accounted for in a separate fund and are traditionally associated with general government. Major revenues include property tax, sales tax, transient occupancy tax, franchise fees, licenses, permits, 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 that are raised for a specific purpose. Often there are legal restrictions and the use of a separate fund facilitates legal compliance reviews.

For example, the City accounts for Gas Tax revenues in a special revenue fund. These revenues are received from the State of California who utilizes 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

City of American Canyon 2014-15 Fiscal Year Budget

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 a 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 implemented 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. The City has established three separate debt service funds to account for debt activity: (1) acquisition of City hall, (2) construction of the City's Aquatic and Community Center/Gymnasium facility, and (3) the purchase of property adjacent to City Hall for vehicle access and future civic purposes.

Capital Improvement Project Fund Types

Capital project funds or CIP funds are used to account for major capital acquisition and capital improvement construction projects. These types of funds are permitted by GAAP but not required. The City accounts for general governmental capital projects in one CIP fund.

The City has established separate funds to account for development impact fees which are charged to compensate for new development demands on public resources. These fees are used to fund the construction of infrastructure capital improvement projects such as parks, traffic mitigation projects, and civic facilities.

Permanent Fund Types

Permanent funds are used to account for permanent endowments created when a donor stipulates that the principal amount of a contribution must be invested and preserved but earnings on amounts invested can be used for some public purpose. The City currently has no permanent funds.

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. 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. They were 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

City of American Canyon 2014-15 Fiscal Year Budget

outlay. As a result of these transactions, there is no change in economic resources so they are not recorded in proprietary fund types.

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. Their budgets are prepared 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.

Internal Service Funds - are not required by GAAP but are permitted. They are used to improve the management of resources and generally provide goods or services to departments or agencies of the same government on a cost-reimbursement basis. 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.

With the 2014-15 fiscal year budget the City created three Internal Service Funds: Information Technology, Fleet Maintenance, and Building Maintenance. These three divisions were previously included in the General Fund, and cash transfers from other funds were made each year to reimburse the General Fund for costs associated with these services. These three divisions are now accounted for in separate Internal Service Funds, and all other funds pay for the cost of these separate services.

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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:

- Non-spendable - Inherently non-spendable such as prepaid items, inventories, long term loan receivables or non financial assets held for resale, e.g. Houses
- Restricted – Externally enforceable legal restrictions such as limitations imposed for debt covenants, contributors or the government
- 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
- Assigned – limitation resulting from intended use. The City Council may delegate authority to assign resources for intended uses
- 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.

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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, its 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 department 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.

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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.

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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.

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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)

- Area in Square Miles: 5.4
- Form of Government: Council – Manager / General Law
- Date of Incorporation: January 1, 1992
- Number of Full-Time Employees: 77.5
- Housing Units: 6,071
- Persons per Household: 3.47

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: 20,001 as of January 31, 2014 as estimated by the State Department of Finance

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

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.

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Personal Income and Unemployment Statistics:

Fiscal Year	Population	Per Capita Personal Income	Unemployment Rate
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	16,693	\$24,848	8.60%
2012	19,809	\$28,207	12.00%
2013	19,862	Not available	9.1%
2014	20,001	Not available	7.6%

The United States Department of Commerce, United States Census reported that the City's median age was 36 in 2012. It was also reported that the percentage of the population 25 years old and above who graduated from high school was 84.4% while the percentage with Bachelor's Degree was 31.5%.

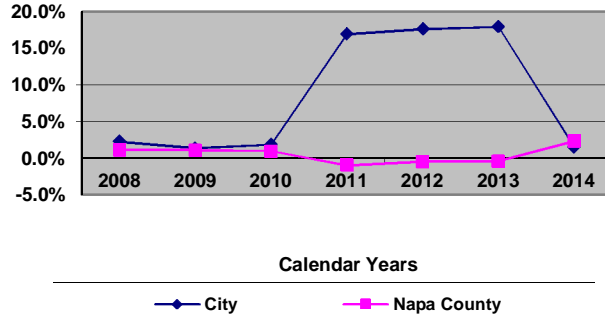
**City of American Canyon
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Demographic and Economic Statistics

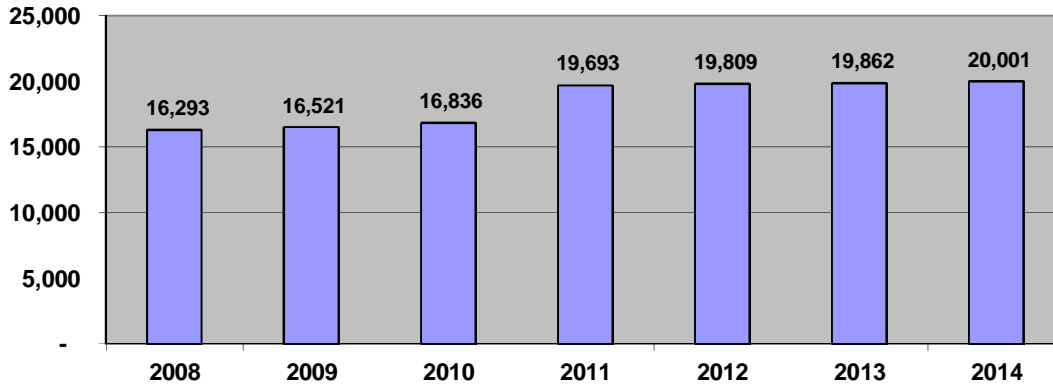
Population Changes

City		% Change	Napa County	% Change
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	18.0%	138,383	-0.4%
2014	20,001	1.6%	140,855	2.3%

Percent Change in Population



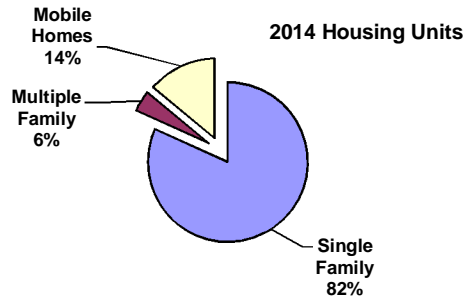
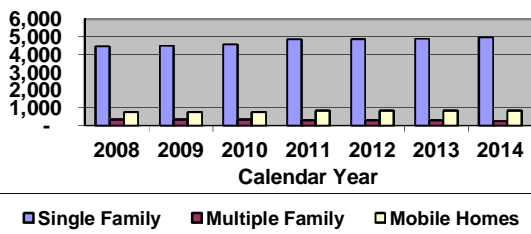
City of American Canyon Population



City Housing Trends

	Single Family	Multiple Family	Mobile Homes	Total Housing	% Change	Est Percent Vacant	Avg Persons Per Household
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	6.2%	5.43%	3.460
2014	4,965	257	849	6,071	0.9%	5.43%	3.470

Housing Units



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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.

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Glossary of Budget Terms

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

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.

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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.

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.

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Glossary of Budget Terms

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.

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.

**City of American Canyon
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Glossary of Budget Terms

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.

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.

**City of American Canyon
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Glossary of Budget Terms

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.

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.

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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.

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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.

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.



American Canyon Fire Protection District

BOARD OF DIRECTORS

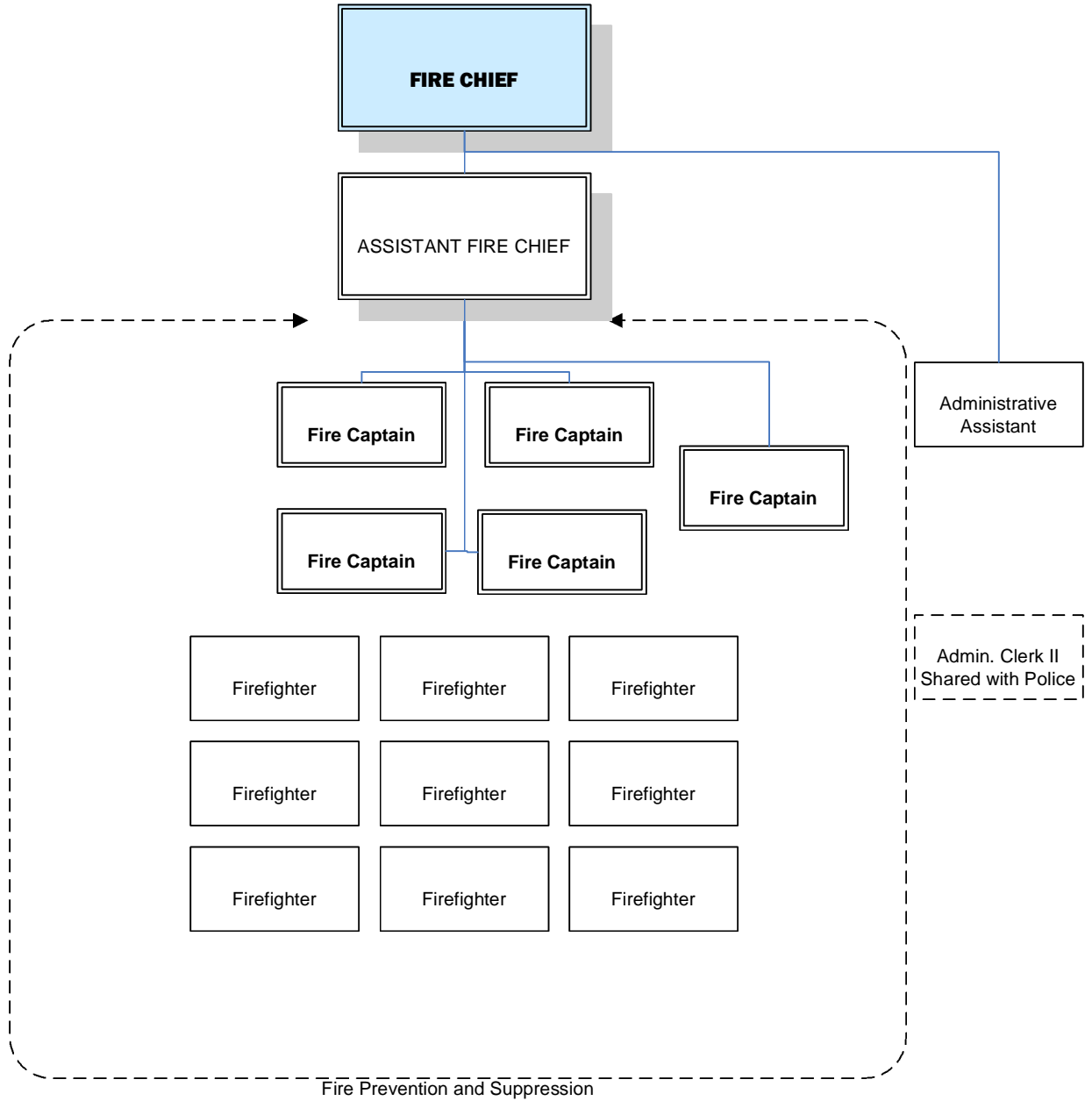
Leon Garcia, Chairman

Belia Ramos Bennett, Vice Chair

Joan Bennett, Board Member

Mark Joseph, Board Member

Kenneth Leary, Board Member



**City of American Canyon
2014-15 Fiscal Year Budget**

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 2013-14

- Consistently presented information and recommendations to enable the Fire District Board to make decisions on matters of policy
- Oversaw and provided direction to ensure that the District remains fiscally sustainable
- Collaborated with neighboring agencies for greater efficiencies
- Updated Fire Service Fee Ordinance 2013-01
- Updated Fire Code Ordinance 2013-02
- Assisted developers with fire code compliance
- Maintained Urban Search and Rescue and Napa Interagency Rescue Team Programs
- Maintained National Emergency Management System (NIMS) compliance
- Maintained facilities
- Maintained Fire District staffing (filled 3 firefighter vacancies)
- Maintained current Fire District training programs
- Completed specifications for replacement Type 1 fire engine & water tender
- Attended quarterly FASIS Board of Directors meetings
- Completed Fire District Annual Report

Goals for Fiscal Year 2014-15

- Present information and recommendations to enable the Fire District Board to make decisions on matters of policy
- Oversee and provide direction to ensure that the District remains fiscally sustainable
- Collaborate with neighboring agencies for greater efficiencies
- Establish an advanced life support first responder program
- Fill the Assistant Chief position
- Raise funds for the 911 memorial statue project
- Assist developers with fire code compliance
- Maintain Urban Search and Rescue and Napa Interagency Rescue Team Programs
- Maintain National Emergency Management System (NIMS) compliance
- Maintain facilities
- Maintain district staffing
- Maintain Fire District training programs
- Attend quarterly FASIS Board of Directors meetings
- Complete Fire District Annual Report
- Complete Emergency Operating Center structural modifications
- Complete Hwy 29 to Green Island Road Emergency Vehicle Access (EVA) left turn turn

**City of American Canyon
Fire Protection District
2014-15 Fiscal Year Budget**

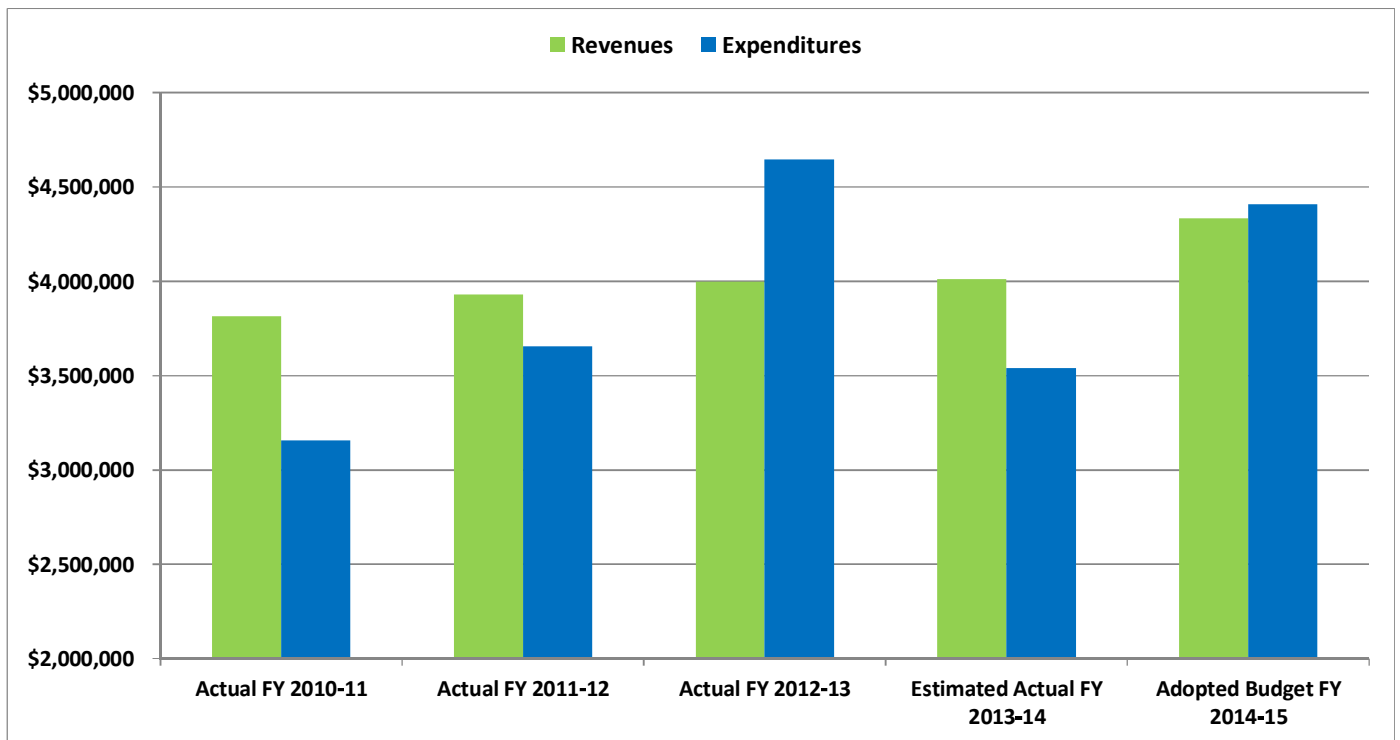
	General Operations		Fire Mitigation Fee		Fire Equipment Replacement		State and Federal Grants					
	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15	FY 2013-14	FY 2014-15				
	Budget	Estimated	Adopted	Budget	Estimated	Adopted	Budget	Estimated	Adopted			
Fund Balance - Beginning	3,463,810	3,463,810	(3,076,460)	688,453	688,453	690,182	107,315	107,315	182,270	5,891	5,891	5,900
Revenues and Transfers	4,020,900	3,977,754	4,227,065	19,000	1,729	102,500	50,000	74,955	5,000	-	-	-
Expenditures and Transfers	4,009,500	10,518,024	4,058,850	-	-	-	-	-	-	-	-	-
Net (Income) Loss	11,400	(6,540,270)	168,215	19,000	1,729	102,500	50,000	74,955	5,000	-	-	-
Fund Balance - Ending	3,475,210	(3,076,460)	(2,908,246)	707,453	690,182	792,682	157,315	182,270	239,563	5,891	5,891	5,900

**City of American Canyon
Fire Protection District
2014-15 Fiscal Year Budget**

Fire District Fund Summary

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 2,633,134	2,728,760	2,931,711	2,880,814	\$ 3,495,500
Supplies & Services	439,584	819,418	830,065	541,820	843,350
Debt Service	-	-	-	-	-
Capital Outlay	82,815	32,025	835,541	67,374	65,000
Transfers Out	-	75,000	50,000	50,000	5,000
Total for Department	\$ 3,155,533	3,655,203	4,647,317	3,540,008	\$ 4,408,850

Revenues / Funding Sources					
Property Taxes	\$ 3,081,603	3,039,717	3,007,828	3,111,551	\$ 3,241,865
Fire Assessment Fee	591,784	590,003	337,785	590,000	590,000
Fire Mitigation Fee	26,175	18,159	13,036	830	100,000
Interest Earnings	20,156	15,595	9,301	5,554	12,000
Other	94,691	191,292	578,721	304,814	385,700
Transfers In	-	75,000	50,000	-	5,000
Total Department Funding Sources	\$ 3,814,409	3,929,766	3,996,671	4,012,749	\$ 4,334,565



**City of American Canyon
Fire Protection District
2014-15 Fiscal Year Budget**

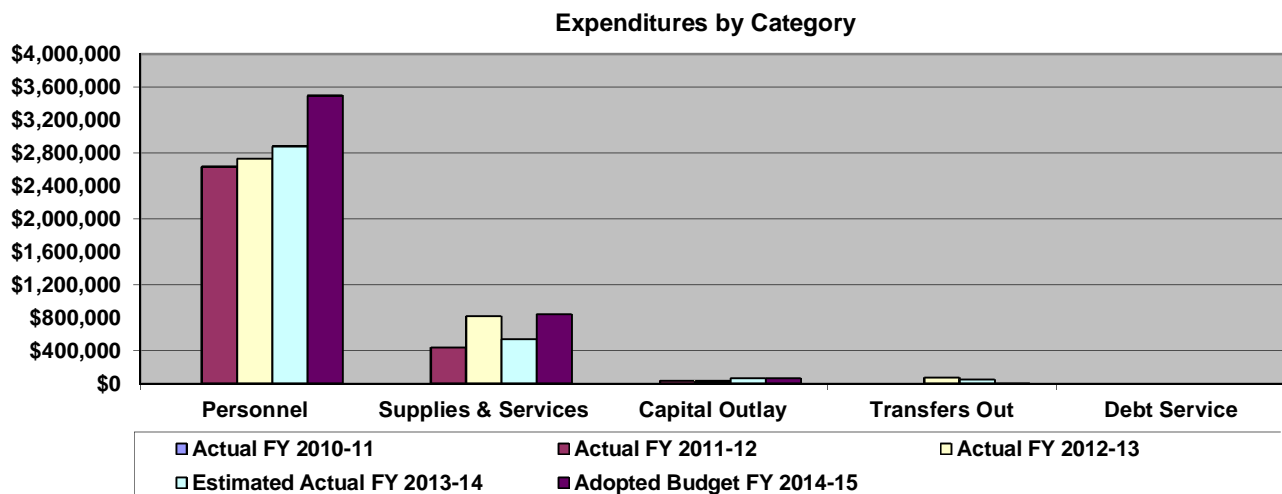
General Operations Fund #810

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

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Personnel	\$ 2,633,134	2,728,760	2,931,711	2,880,814	\$ 3,495,500
Supplies & Services	439,584	819,418	830,065	541,820	843,350
Capital Outlay	35,237	32,025	25,166	67,374	65,000
Transfers Out	-	75,000	50,000	50,000	5,000
Debt Service					
Total for Department	\$ 3,107,955	3,655,203	3,836,942	3,540,008	\$ 4,408,850

Revenues / Funding Sources					
Property Taxes	\$ 3,081,603	3,039,717	3,007,828	3,111,551	\$ 3,241,865
Fire Assessment Fee	591,784	590,003	337,785	590,000	590,000
Interest Earnings	13,906	10,565	5,609	4,510	9,500
Other	94,691	188,292	578,721	280,714	385,700
Transfers In	-	-	-	-	-
Total Department Funding Sources	\$ 3,781,984	3,828,577	3,929,943	3,986,775	\$ 4,227,065

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2013-14	Adopted Budget FY 2014-15	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 Equivalents	18.30	18.30	Staff also includes 20 Reserves.



**City of American Canyon
Fire Protection District
2014-15 Fiscal Year Budget**

Fire Mitigation Fund #830

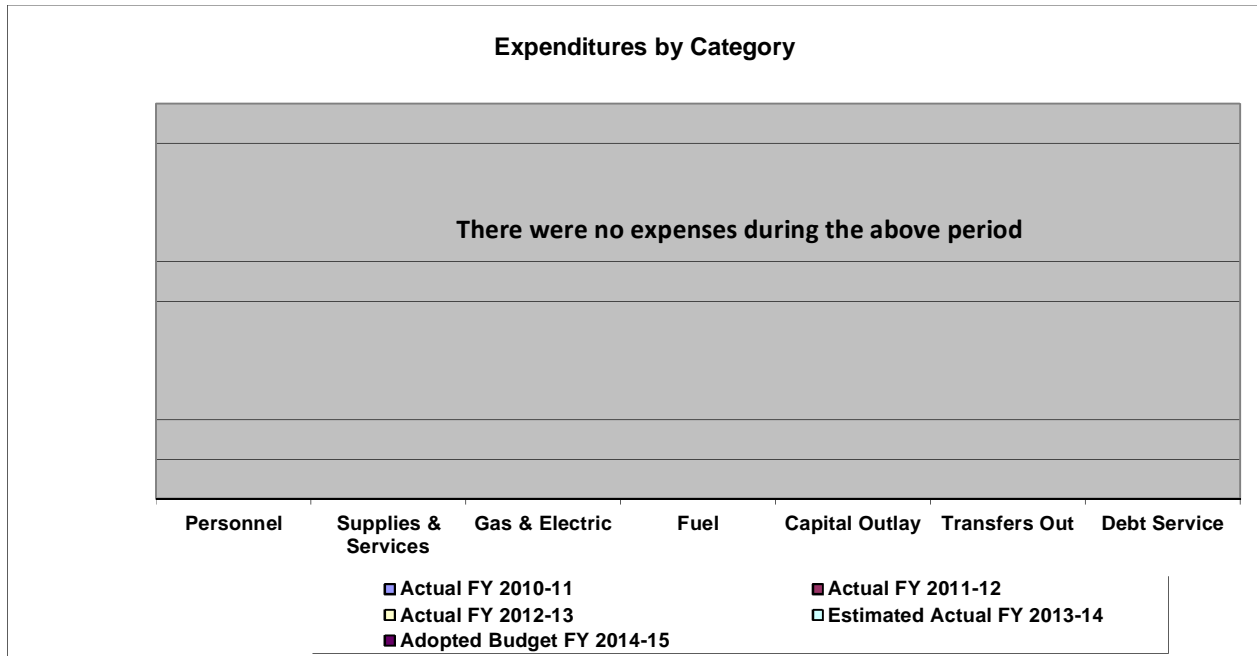
Mission: To manage development fees for Fire District infrastructure.

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Total for Department	\$ -	-	-	-	\$ -
Revenues / Funding Sources					
Fire Mitigation Fee	26,175	18,159	13,036	830	\$ 100,000
Interest Earnings	2,997	2,372	1,967	899	2,500
Total Department Funding Sour	\$ 29,172	20,531	15,003	1,729	\$ 102,500

Staffing

Comments

No Staff are charged to the Fire Mitigation Fund



**City of American Canyon
Fire Protection District
2014-15 Fiscal Year Budget**

Fire Equipment Replacement Fund #860

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

	Actual FY 2010-11	Actual FY 2011-12	Actual FY 2012-13	Estimated Actual FY 2013-14	Adopted Budget FY 2014-15
Expenditures					
Capital Outlay	\$ 47,578	-	810,375	-	\$ -
Total for Department	\$ 47,578	-	810,375	-	\$ -

Revenues / Funding Sources					
Firefighter Grant Program	\$ -	-	265,145	-	\$ -
Interest Earnings	3,253	2,658	1,725	145	-
Other	-	3,000		24,100	
Transfers In	-	75,000	50,000	-	5,000
Total Department Funding Sources	\$ 3,253	80,658	316,870	24,245	\$ 5,000

Staffing

Comments

No Staff have been charged to the Replacement Equipment Fund

