CITY OF AMERICAN CANYON ANNUAL BUDGET FISCAL YEAR 2016-2017



Clockwise from top left: 1. Fresh vegetables at the American Canyon Farmers' Market 2. Reclaimed water purple pipe installation 3. American Canyon Wetlands 4. Newell Open Space Preserve 5. Water conservation at City parks 6. New development in American Canyon 7. Bicycling at the Wetlands Edge Trail 8. Kimberly Park renovation

American Canyon, California www.cityofamericancanyon.org



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June 24, 2016

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

Subject: Fiscal Year 2016-17 City of American Canyon Budget

Honorable Mayor and Members of the City Council:

I am pleased to present the operating budget for the City of American Canyon for fiscal year 2016-17, which begins on July 1, 2016. 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

The community visioning process, begun in fiscal year 2013-14 and completed in fiscal year 2014-15, 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 believed the City's current identity was and more importantly what they envisioned and desired for the future. The outcome, a Community Vision Statement, organizational mission statement and subsequent seven strategic focus areas with several goals and numerous strategies in support of the new vision statement, were adopted by Council. Staff later provided information about each strategy including responsible person, timelines, and specific activities and milestones. The plan was not intended to include every task staff needed to complete in conducting day-to-day business. The plan simply provided a listing of projects and programs that were identified as supporting the Council's overall vision and therefore were incorporated in staff work plans.

Since adoption of the original Strategic Plan, City staff members have completed many items and priorities have shifted in some areas. Earlier this year, the Council began a comprehensive update of the Strategic Plan. In March 2016, staff presented a list of items in the plan which are complete (and thus removed) and proposed new items to add. Subsequently, the Council revised the plan and identified those items they felt were the highest priority. These priorities are highlighted on the updated Strategic Plan starting on page xviii.

The Budget Process

The City Council's adopted Strategic Plan forms the foundation for budget development each year. The City budget development process begins early each spring with a mid-year analysis of the existing budget, comparison of budget to actual revenues and expenses, recommendations for mid-year changes to the budget and analysis of economic trends. Staff presents this mid-year update to the Council's Finance Committee and the full City Council. Subsequently, each department head develops



proposed budgets for consideration by the City Manager and Administrative Services Director, who compiles and reviews the entire budget request, making sure the most important projects in the Council's Strategic Plan are included. 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 City's budget must be adopted by June 30 prior to the start of the new fiscal year.) The entire budget development process is a City wide collaborative effort that encompasses the City Manager, department heads, and staff members from all departments, the City Finance Committee, City Council and the Finance Department team.

City of American Canyon Budget

The City's budgets for the last six years, since commencement of the "great recession," have reflected three-year cycles. First there was the "Deficit Elimination" period where the City was forced to make significant cuts to expenses, including staffing and services, in order to live within sharply reduced revenues. That was followed by the "Stabilization" period. During this three-year cycle, as revenues stabilized and started to grow again, the City focused on restoring lost positions and services and making payments into reserves and on obligations at a prudent pace, as revenues allowed.

This three-year "Stabilization" period comes to a close at the end of the 2015-16 fiscal year. In 2015-16, we saw a notable increase in commercial and industrial development, resulting in increased property tax revenues. As the economy improved, so did the tourism industry, and our Transient Occupancy Tax revenues increased accordingly. At the same time, expenses increased to process all the development applications, and new positions were added to meet community demand for services.

As the fiscal year 2015-16 comes to a close, long-term sustainability becomes the City of American Canyon's main focus. Having weathered the recession and the economic rebound; the City is well positioned now to look more than three years down the road.

Page xxiii shows revenue and expense history since the first year of the deficit elimination period, 2010-11, and makes projections through 2023-24. Although any projection beyond three years is simply a forecast based on historical trends, this projection does show that, based on historically reasonable and conservative projections of revenue and expenses, the City will continue to show a modest (1%) net increase in fund balance in the future. The recommended budget for 2016-17 is balanced, with just a little less than \$7,000 in anticipated surplus. (However, note that this is the first year an appropriated contingency of \$200,000 in the "other" category has been included.)

REVENUES

In the last several years, the City has benefitted from increased assessed property valuations as the County Assessor has restored much of the value lost during the recession. The 11% and 9% increases experienced in 2014-15 and 2015-16 are primarily a result of restored assessed valuations and not from increased market driven values or new construction. Those lost values are nearly all restored so there will be not be large increases like this in the future. For the 2016-17 fiscal year a 5% increase in assessed valuations was forecasted, primarily from increasing market values in the last year and a minor amount of new construction in 2015. In 2017-18, however, we are projecting a stronger increase,



around 8%, followed by 6% the following years. These increases are expected from continuing growths in market values along with significant new construction in 2016 and 2017, (Napa Junction 3, Napa Logistics Park, Green Island Warehouses, Canyon Ridge apartments, and Napa Airport Commerce Center). Beyond 2019, Watson Ranch, Canyon Estates and projects along the corridor will likely further increase property values; however these are unknown and not included in the projections at this time.

Similarly, Transient Occupancy Tax (TOT) revenues continue to increase although not at the rate experienced in prior years. Based on performance in the last few months, which is considered off season, we projected an increase of 4% in TOT revenues in 2016-17, then an average of 5% a year following 2016-17. While the popularity of travel to the Napa Valley remains strong, several new "value" hotels in the area are putting pressure on rates for American Canyon lodging. However, with continued appropriate marketing and development of local opportunities for visitors, a long-term 5% growth rate is not unreasonable. Additional construction of hotel rooms in American Canyon within five years is anticipated; however, that is also not included in these projections.

Unfortunately, sales tax revenues continue to stagnate and there is no reason to believe substantial increases are in our future. Sales tax revenue in 2016-17 is forecast to be up 3.5% from 2015-16, with similar increases in 2017-18 and 2018/19. According to the developer of Napa Junction 3, new retailers will be opening in late 2016 and early 2017. Note that none of the proposed retailers will generate substantial sales tax revenues with potentially increasing revenues of only 1-2% annually. After 2019, forecasted revenues level out with 3-4% increases each year. During this period, we hope to see the Highway 29 corridor build out, offering more shopping opportunities and increasing revenues. In addition, direct-to-consumer wine sales from the Green Island industrial area will continue to increase. However, neither of these factors are included in the long-term projections, as they are uncertain.

The remaining revenues include franchise fees, recreation program user fees, building and planning services charges, transfers from other funds, grants, interest, rents, and many other smaller revenue sources. These can vary significantly year to year, often trending with expenses (user fees and reimbursements) and the general economy (interest, rents). As these revenue sources vary so substantially, it is difficult to make long-term projections. The 2016-17 budget assumes a decrease in these revenues of nearly 8% (described later under Community Development), then increasing at 5% a year. As noted, these other revenues typically trend with matching expenses, so when revenues are down, so are expenses, minimizing the impact on fund balance. Total projected General Fund revenues in 2016-17 are \$20,807,941.

EXPENSES

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 comes to an end, we continue to recommend careful growth in all three areas so that the general fund remains healthy and balanced. Total expenses proposed for 2016-17 are \$20,790,989. Page xxiii also shows expense history since the 2010-11 fiscal year with expense forecasts through 2023/24.



Overall Employee Salary, Benefits, Debt and Reserves

The City's three-year labor agreements with Teamsters Local 315, for both the General and Mid-Managers units, will expire on June 30, 2016. The City has begun negotiations with both units jointly but no agreements have been reached to date so there are no provisions for any salary or benefit increases included in the proposed budget. However note that, consistent with Council direction last November, we have included a \$200,000 appropriated contingency in the budget.

Total salary expenses for 2016-17 are anticipated to increase 10.4% in the general fund. This increase is not as large as it seems; there were several new positions included in the 2015-16 budget that were either never filled (Building Official, City Clerk) or filled late in the fiscal year (Budget Analyst), and other vacancies. The budget for 2016-17 fully funds these positions, plus two others described later in this report. In the long run, projected salary and benefit costs increase 6% per year, sufficient for reasonable cost-of-living, "step" increases, new positions that may be needed, and increases in PERS rates and other costs. Benefits are projected to remain at a very historically consistent 45% of salary cost.

The OPEB minimum contribution for this fiscal year will be fully funded. However, note that the OPEB contribution is less than prior years because of proposed changes to actuarial assumptions that will lessen our long-term liability and costs. The proposed budget includes a payment of \$157,700 toward our unfunded liability for post-employment medical benefits. The General Fund's portion of the liability is \$125,100 with the remaining portions being split between the Water and Wastewater Enterprise Funds. The City's total liability is \$6.4 million and current asset balance is \$2.3 million, leaving an unfunded liability from 2011-12 through the 2013-14 fiscal years. In 2014-15 the City made a small contribution but it did not meet the annual minimum. The 2015-16 fiscal year budget resumed the annual required contribution and is an important step in reducing the City's liability.

In accordance with Council direction in November, staff anticipates increasing the General Fund Reserve and the Capital Projects Reserve as directed from unspent revenues and unreserved fund balances as of June 30, 2016. A report on the general fund reserves is on page 102 and the debt service schedule is on page 101.

City Manager's Office

As the City has been without a full time City Clerk for nearly a year and a half, the budget includes a full-time City Clerk for 2016-17. The City Council modified the City Clerk classification on March 15, 2016 reducing the position to a mid-management level with a corresponding reduction in the salary range. The recruitment process is underway with interviews scheduled for mid-July. A new Management Analyst was added to the City Manager's office in 2015-16 to assist in community outreach and also to provide needed analytical support and project management for the Parks and Recreation Department. Funding for this position is shared equally between Administration and the Parks and Recreation Department.

The Economic Development Manager position remains unfunded. Instead, the budget continues with increased emphasis on infrastructure (Green Island, Devlin Road, water sustainability), the Broadway



District corridor, maximizing the City's outdoor spaces and trails as potential visitor draws, and similar actions that strengthen our ability to serve businesses and attract visitors.

The budget includes funding for an election in November 2016, but not in June 2017.

Administrative Services

There are no changes in Administrative Services for 2016-17 with the budget remaining similar to last year.

Police Department

The City Council considered a new three-year contract with the Napa County Sheriff's office on May 17, 2016 and it was approved with the 2016-17 budget. This agreement calls for 3% increases in costs each year for three years (2106/17 through 2018/19). In addition, the agreement proposes one additional police officer position in the 2018/19 fiscal year. The agreement also assumes the new School Resource Officer at the middle school will continue (with NVUSD paying an increasing share of the cost). These costs are all included in the 2016-17 budget.

Community Development

The Community Development Department's budget for 2016-17 is considerably less than the 2015-16 fiscal year budget. This department is responsible for entitlement processing for new development, and the 2105-16 fiscal year was very busy. While Napa Logistics Park, Napa Junction 3, Napa Airport Commerce Center, Green Island Warehouses and Canyon Estates remain in different phases of development, they have largely completed their entitlement processing phase and we expect to see both revenues and expenses (consultant costs) to decrease. This function is revenue-neutral to the City, with developers paying the actual costs for processing, plus a small percentage for administration. The budget is conservative and projects these costs will be reduced; should we need additional budget authority later in the year we will return to the Council.

The new Building Official position remains funded in this budget. We have had a difficult time filling the position because of several factors including the compensation level. This will be will be brought back to Council for further discussion at a later date and the budget may need to be amended to include an increase if necessary. However, the position remains critical and is included in the approved budget at its current salary and benefits level.

The approved budget includes sufficient funds to complete the Broadway District Specific Plan, its required Environmental Impact Report, and kick off of a broader General Plan Update.

Public Works

The General Fund budgets of the Public Works Department remain nearly the same as last year. There is no new staffing and the Gas Tax contribution for street maintenance remains the same as 2015-16 (\$300,000). The anticipated decrease in entitlement processing also impacts the Public Works Engineering division to a lesser degree. The Engineering and Capital Projects divisions remain very busy with infrastructure planning and projects and assisting developers with their utility designs.



Parks and Recreation

The budget for the *Recreation* function includes a modest amount of additional funds for seasonal recreation coordinators and assistants. The very popular Holiday Tree Lighting, May the 4th, Snow Day, Independence Day festivities, expanded summer camp, Community Recognition Ball, and many other events remain fully funded, including improvements to the Tree Lighting/Snow Day events. There is also sufficient funding for new special events in the pool, increased fitness swim hours, increased adult wellness programming (a very high community priority in the needs assessment), and expanded programs at the Senior Center. Staff in the Recreation division continue to be very creative in coming up with fun new programs and projects and the City is very grateful that our business community has stepped up to sponsor our special events.

The customer service counter at the Parks and Recreation Department is the busiest service area within the City. At the counter, customers can register for recreation classes, aquatics classes, rent picnic shelters, rent recreation facilities such as the senior center and community gym, purchase taxi script and bus passes, buy swim passes, and generally learn about the parks, programs, events, trails and open spaces available at the City. In addition to customer service, the counter staff also coordinates contracted classes including making payments to instructors, processes third party event insurance, coordinates recreation facility rentals, communicates with program participants, other staff and renters. It's an active and fast paced environment where reliability and consistency is critical to providing excellent customer service. Unfortunately, due to the limited hours available to the part time/temporary office assistant job class (1000 hours per year) and relatively low pay, consistency is lacking for this position.

The average tenure of an Office Assistant is five months. It takes approximately 30 to 45 days to train for this position and the City gets about four months of productive time from the average Office Assistant. In the last two years, the City has interviewed for the position eight times and has had at least 11 people in the position. It is customary to keep four part time/temporary Office Assistants on payroll at any one time rotating at least three in weekly to cover the counter. Fortunately, one of the Office Assistants has been with the City for all of the last two years. Regrettably, getting four assistants on payroll at any one time is very difficult, and the other three spots have turned over more than three times in the last two years.

The proposed budget includes the addition of one new full-time Administrative Clerk for the Recreation office front desk. This would provide the consistency needed at the customer service counter. A new, full time position will cost approximately \$50,000 and has been included in the budget. Costs for temporary employees has been reduced by \$30,000 leaving a net cost increase of \$20,000.

The budget also includes \$25,000 for the continued support of the community grants program.

The *Parks* division, however, remains the function most in need of funding in the General Fund. The recommended budget includes sufficient funds to maintain our current parks, but makes no additional progress toward parks or facility improvements or expansion beyond what is already funded (picnic covers, Newell access trail, Kimberly Park, and the community room at the Boys and Girls Club). Three deferred maintenance and safety projects (replacing the fall surfaces at Main Street playground, removing the deteriorated "trail" at Community Park I and replacing the surface of the pool bottom) are



included in the budget, for a total cost of \$125,000, along with normal maintenance functions (including the new Kimberly Park). The proposed budget also includes funding for the Clarke Ranch Master Plan, a citywide Parks Master Plan, Impact Fee update, and Park User Fee update. All of these analyses are important, but will ultimately lead to the same conclusion: the City needs a significant funding source for parks improvements if we want our facilities to be outstanding.

The new Parks Master Plan will consider funding options to meet our future needs. These options might include:

- A. Assumed increases in natural tax revenues. We do project our most significant general fund revenue sources will increase in the next few years, but not substantially enough to fully meet the needs. Also, these revenue are subject to reductions during economic slowdowns, making them unreliable. Increased economic development and tourism can increase these revenues, but they also increase demand, with additional residents and visitors using our facilities.
- B. Alter our current cost recovery and user fee philosophy to recover more of our recreation programming costs through user fees. We currently recover approximately 20% of our recreation programming costs with user fees; best practices assume around 40% or more cost recovery. Note this applies only to recreation programming; parks maintenance costs are not recovered with user fees.
- C. Development impact fees and future-development funded projects. Currently our commercial and industrial developers do not pay parks impact fees, so this only applies to residential development. Possible future residential development includes Watson Ranch, Canyon Estates, and various high-density projects along the corridor. As noted above, these residential projects will also increase demand for more park amenities.
- D. A tax measure or other dedicated revenue stream. This could include voter approved sales or property taxes, assessment districts, or voter-paid bond indebtedness.
- E. Grants, shared facilities and programming with other agencies, etc. We always jump on these opportunities when we find them, but options are not reliable enough to count on in the future.

As noted, the coming Parks Master Plan will explore each of these, and more, to determine feasibility. It is likely that all options will need to be pursued in one form or another.

Open Spaces and Trails Coordinator

American Canyon is unique among our neighbor and peer cities for the amount of, and accessibility to, open space and trails we offer our community. Our residents have indicated time and time again that this resource is important to them. This was expressed in the 2013 Community Visioning project with the primary tenet of the community vision to be a *Destination for outdoor recreation and natural beauty*. One of the consultants simplified the general response from residents regarding our open space resources, "the residents love the trails, open spaces and parks and recreation opportunities and only request that we provide more." The deep connection with our natural resources is further apparent when looking at data included in the Parks and Recreation Needs Assessment in 2015.

The table below compares American Canyon population and park acreage per resident with the cities of Hercules, Benicia, Pleasant Hill, Vallejo, Napa, and Suisun City. The data shows that we have more park acres per thousand population than any comparative city, and approximately three times more open space than our nearest neighbors, Napa and Vallejo. American Canyon's protected open spaces



include Newell Open Space, La Vigne Open Space, Wetlands, and the California Red Legged Frog Preserve (behind ACHS). It is interesting to note that, despite the high ratio of parks, open spaces and trails per resident, the recent needs assessment survey shows that American Canyon residents still ranked the need for more trails as the greatest facility need in our community.

City Parks System	2015 Population	Total Number of Parks/Facilities	Total Acres	Developed Acres	Open Space Acres	% of Open Space Acres of Total	Total Parks Acres per 1,000
American Canyon	20,208	26	1238	70	1168	94%	61.3
Benicia	27,618	39	856	211	577	67%	31.0
Hercules	24,848	13	1421	89	1332	94%	57.2
Napa	79,068	53	639	257	325	51%	8.1
Pleasant Hill	34,497	21	210	71	139	66%	6.1
Suisun City	28,819	16	65	65	0	0%	2.3
Vallejo	118,837	33	952	381	535	56%	8.0

As a result, we have positioned ourselves to use our open spaces, trails and outdoor recreation and environmental programming as the asset that sets us apart from other communities. These spaces make us unique as both a great place to live and work, and also as a tool for differentiating ourselves as a unique visitor destination. If we can successfully expand and maintain these outdoor assets, they can be used as a destination for regional and community events. The more attractive and useable these spaces are, the more they make American Canyon a desirable place to live and have the potential to increase TOT, sales and property tax revenues.

While the City currently has part time program coordinators on staff that can coordinate events and programming in the open spaces, we lack any staffing expertise or time to actually manage these open spaces. The goal is to make these outdoor spaces great, however we are limited in our capacity to take them to the next level through active project management, grant seeking, coordination with regional land trusts and public agencies, etc. We currently spend less than 10% of our overall parks and recreation budget on open spaces, trails and outdoor recreation. If we want to truly turn these open spaces into popular destinations, they need to be actively managed and improved.

To alleviate this we have created a new Open Space and Trails Coordinator position. This new staff member will not be a recreation coordinator creating events, but will be a skilled manager with experience in project management, biological resources, habitat restoration, outdoor recreation, environmental education, sustainability and stewardship. The primary responsibility for this position will be to develop and enhance the outdoor recreation resources available to the City's residents and visitors. The Open Space and Trail Coordinator will report directly to the Director of Parks and Recreation and coordinate with the Parks Maintenance division, the Recreation division, and other city departments.



WATER AND WASTEWATER FUNDS

WATER OPERATING FUND

Early projections for the 2015-16 fiscal year indicated that operating expenses would exceed operating revenues in the Water fund by \$2.0 million. This was the result of the prolonged drought and State usage restrictions that prompted City residents to increase conservation efforts. These conservation efforts created a reduction in revenues while expenditures for supplies and maintenance costs to further water conservation and acquire raw water continued to increase. Due to the continued poor operating results and the necessity for increased expenditures during this drought period the City Council approved a water rate surcharge of \$2.00 per unit on September 1, 2015. The Council also directed staff to retain an independent financial and utility rate consultant to assist the City in developing a long-term financial health. The rate study is well under way and staff has presented preliminary results to the Blue Ribbon Committee. The Urban Water Management Plan has also been completed and staff presented a new twenty-year Water Fund Master Plan to Council for approval earlier this week. This plan has been incorporated into the rate study and we will be meeting soon with the Finance Committee and the entire Council with findings from the study.

For purposes of projecting revenue in 2016-17, staff assumed user rates would remain the same as currently in place (including the surcharge). While we fully expect the rates to change as proposed in a new long-term rate study, the results of that are not yet known. Projected revenues in the Water Fund are \$6.7 million for the coming year whereas budgeted expenses amount to \$6.9 million. Total expenses include depreciation of \$676,000 which is a non-cash item, continuing emphasis on replacing leaking water pipe laterals, and a new Sustainability Coordinator position, discussed below. Note this budget is not balanced, with expenditures anticipated to exceed revenues by \$216,000 but this includes depreciation, a non-cash expense. Additionally, projected expenses include a contingency of \$67,850.

Sustainability Coordinator

A key component of keeping our long-term costs to acquire water low is to meet our conservation targets and increase use of recycled water. As we have all learned, water conservation is a way of life. In his recent Executive Order, Governor Brown emphasized this point, requiring permanent monthly reporting by all agencies of water usage, conservation and enforcement. No more can we treat water as cheap and plentiful; rather, it is a valuable resource that cannot be wasted.

During the recent drought, the City exceeded the Governor's mandated reduction of 16% through a combination of broad community education about the importance of conservation, incentive programs such as Cash for Grass (C4G), and projects that permanently reduced demand on potable water (including conversion to recycled water where possible and fixing leaks).

In the *ten-month* period ending May, 2016, temporary/part time City staff processed 307 applications for participation in the Cash-for-Grass program, removing 204 thousand square feet of turf and permanently saving 5.1 million gallons of water. This is enough water to supply 52 homes each and every year. There is no sign that interest in the program is waning, with more than 150 applications in the works right now. At this pace, the program will save 19 acre feet of water this year at a cost of



approximately \$217,800, or \$11,500 per acre foot. This is the cost for a *permanent* source of water, not just an annual source of water. This is water we did not need to purchase, and won't need to purchase in the future.

Through park conversions and other projects, we saved another 90 acre feet of water in the past year, and our outreach efforts resulted in substantial conservation by residents. It is important that we not let up our efforts and keep the conservation message and projects moving forward assertively. As directed by the Council, the new Urban Water Management Plan (UWMP) assumes continued waterwise behaviors and increases in the use of recycled water for many years to come. Without continued diligence, we will not meet the goals set forth in the UWMP.

In the past year, the water conservation outreach and Cash-for-Grass programs were overseen by parttime, temporary staff members at a cost of approximately \$45,000. The part time hours were sufficient to manage Cash-for-Grass, but not additional conservation and conversion projects, nor devote attention to broader water sustainability goals and programs. The current part-time hours expired June 30.

Our neighboring and peer cities typically employ a combination of full time staff year round, devoted to water resources and conservation efforts supplemented by part time staff during critical (summer) months. For example, the City of Napa has two full time positions devoted to these activities, including all reporting, outreach, and managing incentive and similar programs. The City of St. Helena has 0.5 FTE devoted to this task, and the City of Calistoga and Town of Yountville each have 1 FTE in a similar role.

We are proud that the City of American Canyon has been a leader regionally in maximizing the use of recycled water, reducing waste through turf conversions, and conservation messaging. Our state of the art Water Reclamation Facility has increased capacity for recycled water production, and our UWMP projects that we will increase the amount we consume until recycled water consumption reaches 25% of our total water consumption each year. To reach our goals one full time employee (Sustainability Coordinator) was approved with the 2016-17 budget. This employee will be devoted to the overall management of our water conservation, water conversion, and recycled water programs so we can stay ahead of the curve.

While we anticipate water will be the primary focus of the new Sustainability Coordinator in the coming couple of years, as conversion projects wind down, we expect this staff member to expand efforts into broader City sustainability efforts, including implementation of the Energy Efficiency Climate Action Plan (EECAP), identification of grant opportunities, researching and managing solar projects (photovoltaic and other), and similar efforts. This position will report directly to the Deputy Public Works Director. Note this position is budgeted in the water fund for now, but future funding could be shifted to other funds, should the focus of the position change.

WASTEWATER OPERATING FUND

In the Wastewater Operating Fund, total expenses are balanced at \$4.7 million. This amount includes depreciation of \$402,000 which is a non-cash expense and a \$46,000 appropriated contingency. The



total also includes payments to debt service and capital improvement project expense which are deemed non-operating expenses. The Wastewater division recently received Council approval to finance the purchase of forty-four (44) "ZW 500D Membranes" over seven years, which greatly improved capacity at the plant. Additionally, plans are already proceeding to improve the screening and channeling at the plant to further improve efficiency.

OTHER FUNDS

HOUSING GRANT FUNDS

The City has three outstanding housing grants for the repair and purchase of homes for low- and moderate income families. These programs are administered by the City of Napa Housing Authority on our behalf.

GAS TAX FUND

The Gas Tax fund will receive approximately \$420,000 in revenue in the coming year. \$300,000 of this revenue will be used to partially fund our street maintenance program. Additionally, \$175,000 has been set aside for annual pavement management, and \$50,000 for the Donaldson Way Sidewalk Gap project.

INTERNAL SERVICE FUNDS

In 2014-15 three new Internal Service Funds (ISF), Information Technology, Fleet Maintenance, and Building Maintenance were created. 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 ISFs, 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 different, and better, accounting and management technique. For the 2016-17 fiscal year, proposed revenues and expenses balance.

The Fleet fund will continue with normal fleet maintenance and replacement functions, including the replacement of two City Vehicles (corporation yard trucks) and three Police Department vehicles. The Information Technology budget includes \$50,000 for replacement servers and related equipment plus \$25,000 for an IT audit. The Building Maintenance Fund includes normal maintenance activities.

OTHER FUNDS

The Newell and LaVigne Open Space Funds generate small amounts of revenue and are used to maintain the dedicated and restricted open space. The Newell Open Space budget includes \$100,000 from an anticipated donation from the developer of the Canyon Estates project and a transfer from Measure A funds to update the Newell Open Space Management Plan. The Debt Service, Measure A Storm Drain, COPS and Abandoned Vehicle funds are pass-through funds that receive revenue from various sources and are only used for restricted purposes. Note that the funding for our abandoned



vehicle abatement funds expires at the end of this year. However, we still have sufficient accumulated funds in that account to sustain the program for several years.

CAPITAL PROJECT FUNDS

For Fiscal Year 2016-17 the City Council approved thirteen new projects totaling \$2,313,130 with an additional \$2,965,398 to finish ten projects from 2015-16. The City Council also authorized \$6,017,466 to be carried over to complete fifteen 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.

Conclusion

During fiscal year 2016-17, City and District staff will maintain its practice of monitoring revenue and expense projections while exercising fiscally prudent restraint as we maintain the short and long-term priority of fiscal stability. The City also continues its commitment to funding the Council's adopted reserves policies which will help us to weather the next economic cycle and withstand the challenges imposed by external sources.

The City Council's leadership continues to foster public confidence, and staff perseveres in accomplishing the tasks set up in the focus areas of the Councils Strategic Goals and Objectives. The 2016-17 fiscal year budget emphasizes the City's Management Team and employee's dedication in finding creative and productive solutions to improve services to our residents and businesses and also to encourage economic growth in the City. It is a team effort that requires coordination and compromise to develop a balanced budget that provides sufficient resources for service delivery at the highest level possible.

I want to thank the City Council for providing focused policy direction and guidance throughout the development of the adopted budget. I also want to thank my Management Team Members and their staff who recognize the fiscal challenges the City faces, and yet develop budgets which allow them to continue to deliver high quality services. Their hard work and concerted effort are crucial in the budget development process and more importantly in making our City a better place to work and live.

I also wish to extend my special thanks to the Budget Team who worked tirelessly in the preparation of this budget document.

Respectfully Submitted,

Dana Shigley

Dana Shigley City Manager

City of American Canyon Adopted Budget Fiscal Year 2016-17

Table of Contents

	Page
Budget Message	i-xii
Table of Contents	xiii-xv
Strategic Plan	xvi-xvii
Implementation Plan Update	xviii-xxii
Long Term Projections	xxiii
Organizational Chart	xxiv
SECTION 1: BUDGET SUMMARIES	
Budget Summary	1-2
Summary - Revenues	3
 Budget Summary - Expenses 	4-5
 Budget Summary - Staffing 	6-8
 Transfers and Support Service Cost Allocations 	9-10
SECTION 2: FUND SUMMARIES	
 General Fund Adopted Budget Summary 	11
 General Fund Revenues and Transfers 	12
 Analysis of Major General Fund Revenues 	13-16
 General Fund Expenditures and Transfers 	17
 Storm Drain/Measure A Fund #210 	18
 Gas Tax Fund #212 	19
 Abandoned Vehicle Abatement Fund #214 	20
 CalHome Fund #215 	21
 Community Development Block Grant 8953 Fund #216 	22
HOME 8993 Fund #217	23

Table of contents continued	Page
 Citizens Options for Public Safety (COPS) Fund #218 	24
 Transportation for Clean Air Fund # 226 	25
 State Grants Fund #230 	26
 Federal Grants Fund #240 	27
 Newell Park Open Space Preserve Fund #252 	28
La Vigne Open Space Maintenance Fund #254	29
 Lighting & Landscaping Assmnt Dist (All Zones) Funds #s 261, 262, 263 	30
 Zero Water Footprint Fund #270 	31
Parks Impact Fee Fund #310	32
 Traffic Impact Fee Fund #320 	33
 Civic Impact Fee Fund #330 	34
 Affordable Housing Fund #340 	35
2012 Lease Revenue/Gym & Aquatic Center Fund #410	36
 Cabernet Village - City Hall Lease Fund #420 	37
 Broadway Property Fund #430 	38
 Water Enterprise Fund #510 	39
 Water Capacity Fund #520 	40
 Wastewater Enterprise Fund #540 	41
 Wastewater Capacity Fund #550 	42
 Building Maintenance Internal Service Fund #651 	43
 Fleet Operations Internal Service Fund #652 	44
 Information Systems Internal Service Fund #653 	45
SECTION 3: DEPARTMENT SUMMARIES	
 Administration 	46-53
 Administrative Services 	54-59

Table of contents continued	Page
 Police 	60-61
 Public Works 	62-69
 Community Development 	70-75
 Parks and Recreation 	76-83
 Non Departmental 	84
 Water Operations 	85-90
 Wastewater Operations 	91-97
 Internal Services 	98-100
 Debt Service 	101
 Reserves 	102
SECTION 4: CAPITAL PROJECTS	
 Capital Improvement Program Narrative 	103
 Capital Improvement Program Budget 	104
SECTION 5: MISCELLANEOUS	
 City Council Resolutions 	105-114
 Appropriations Limit 	115-116
 Timing of Revenues Received 	117
 Fund Descriptions 	118-119
 Budget Cycle 	120
 Basis of Accounting and Classification of Funds 	121-123
 Fiscal Policy Key Points 	124-128
 Demographic Profile 	129-132
 Glossary of Budget Terms 	133-139



City of American Canyon Strategic Plan

VISION

AMERICAN CANYON

HOME to an engaged, diverse communityDESTINATION for outdoor recreation and natural beautyHUB 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 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
 Output Semilars & Opponizational Effectivenese
- Quality Services & Organizational Effectiveness Deliver exemplary government services

Public Safety: Ensure that American Canyon remains a safe community	
${f 1}$ Organize and conduct various joint incident command disaster drills to ensure all agencies are prepared in the event of a disaster.	
2 Develop local City and Fire District development standards for new development in American Canyon.	
B Enhance our public safety volunteer programs using City outreach tools and District/Sheriff training resources.	
Create a Traffic Safety Committee with City, Police and Fire to review traffic enforcement, signage, and design.	On-going
5 Complete the GIS mapping of hydrants, flow, and test data.	
6 Create a Neighborhood Committee to address specific issues (i.e. vandalized mailboxes).	
establish our unique identify	
Maintain and strengthen our sense of community and build community relationships	
1 Construct the Valley Vista affordable housing project.	In Process
2 Update the General Plan to align with the Community's vision.	
3 Create "community gathering places" for the City of American Canyon.	On-going
Provide and communicate incentives for property owners to take an increased interest in improving their 4 homes and neighborhoods	
Promote a unique community identity	
5 Create identifiable gateways into the City and "curb appeal."	In Process
6 Underground the utilities along the highway.	
$_{7}$ Establish new design guidelines for architectural and landscape style within commercial districts and new residential neighborhoods.	In Process
Partner with the community to create a Public Art strategy for the community, which may include	In Drococc

 Economic Development and Vitality: Attract and expand diverse business and employment opportunities Improve opportunities for small businesses to start up and grow Provide opportunities for emerging/nontraditional retail business models (i.e. pop-up retail, home businesses, and food trucks). 2 Partner with the Chamber, NVC, and others to provide services and support small businesses. 	
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2 Partner with the Chamber, NVC, and others to provide services and support small businesses.	
Develop the Green Island Industrial Area to help businesses grow and attract new industrial users	
3 Meet regularly with business representatives in the Green Island area to understand their interests.	On-going
4 Construct improvements to Green Island Road including improved internet connectivity.	In Process
5 Construct final leg of Devlin Road.	In Process
Develop the Highway 29 Commerical District through comprehensive planning and infrastructure	
6 Complete the Highway 29 PDA Specific Plan, including the associated EIR.	In Process
, With the completion of the Specific Plan, develop strategy for kickstarting infrastructure investment and	
attracting new retail and mixed use businesses.	
Encourage and facilitate tourism	
8 Promote tourism focused on our outdoor spaces and parks.	
9 Consider Clarke Ranch as possible tourist destination and complete master plan.	In Process
10 Complete entitlement processing for Watson Ranch/NVR&G.	In Process
Outdoors and Recreation: Expand opportunities for use of outdoor recreation and an active and healthy lifestyle.	festyle.
Enhance recreation programs and events	
f 1 Develop a partnership policy and process to identify and embrace service delivery provided by other	
organizations and businesses that meets recreation needs that may or may not require City support.	In Process
2 Identify and implement more programming focused on Newell Open Space and Wetlands.	On-going
3 Adopt a pricing policy addressing cost recovery for recreation programs and events.	In Process
Develop capital plans and invest in parks and open space	
Update Parks and Open Space planning tools, including the Parks Master Plan, Parks/Recreation	
аеvelopment Impact тее, апо Рагку сариаттргоvетели Program.	In Process
5 Construct recreational infrastructure improvements at Newell Open Space.	

	Status
${f 6}$ Develop a volunteer support group to assist with management of the Wetlands and Newell Open Space.	
Encourage, support and facilitate the Vine Trail River to Ridge Trail and the Napa River/Bay Trail, as well 7 as connectivity between trail systems; ensure recreational trails are suitable for pedestrians, bicyclists and equestrians.	On-going
Partner with sports groups to locate, identify funding for, and improve sites for organized league and similar play. (Includes AHI/swimming, AYSO/soccer, LL/youth baseball, bocce, etc.).	In Process
9 Develop a new, reliable, long-term source of funding for parks maintenance and development to meet community needs.	
Transportation: Improve the City's transportation network to mitigate traffic and enhance the quality of life for the community.	fe for the
Improve traffic flow along Highway 29	
Seek and obtain funding for highway widening consistent with the Highway 29 corridor study and $f 1$ Broadway District Specific Plan	In Process
2 Construct improvements to Theresa/Eucalyptus.	
3 Construct improvements to Highway 29 at Napa Junction.	In Process
4 Ensure signal timing along Highway 29 is maximized using the most advanced technology available.	In Process
5 Seek to obtain funding and construct Newell extension to Highway 29.	
Improve the condition of our local streets	
Implement a pavement management and improvement strategy to "hit the ground running" when ${f 6}$ Measure T funds are available in 2018.	In Process
Improve safety and access for bicyclists, pedestrians and users of public transportation	
7 Embark on a strategy to construct sidewalks in key city locations that lack such facilities	On-going
8 Designate American Canyon as a Bike Friendly Community.	
m g Improve the safety and ease of travel for non-motorized travel along the highway and major roads.	In Process
Infrastructure: Develop and upgrade infrastructure resources to support sustainable growth.	
Ensure a stable, Iona-term water supply	

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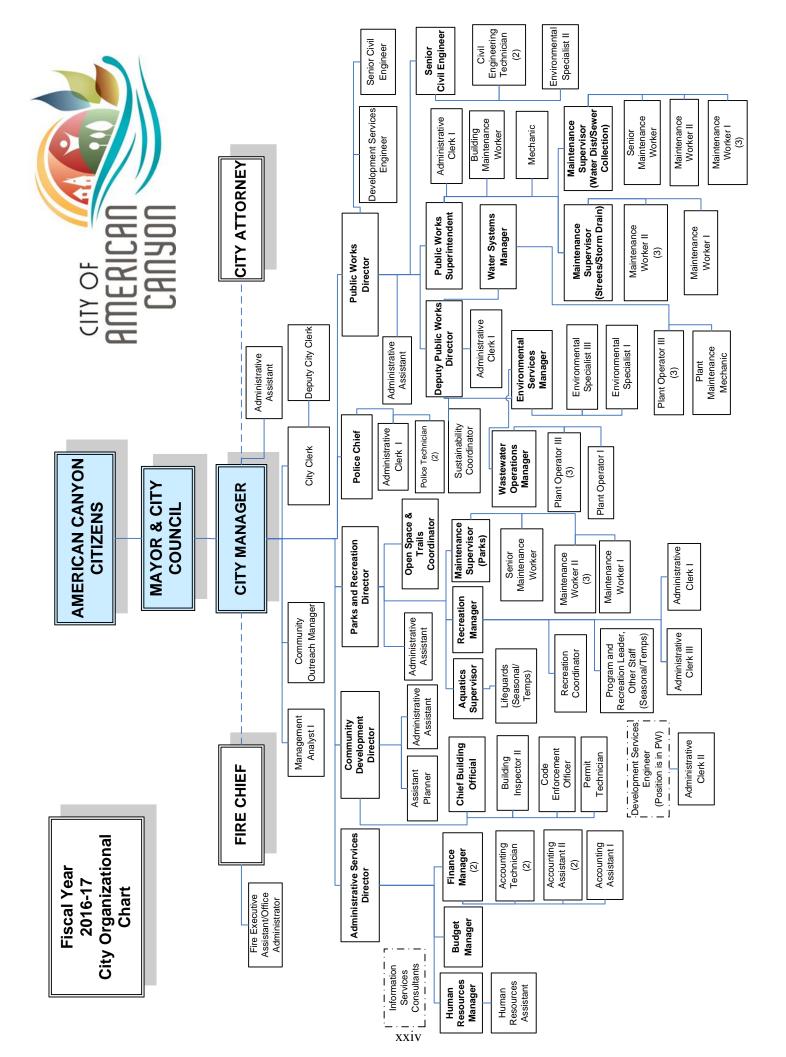
	SUULUS
, Monitor water consumption to ensure compliance with policies and identify trouble areas; provide an	
${\tt L}$ easy way for consumers to monitor their own water consumption.	In Process
2 Update (and implement) master plan and development fees for water and recycled water.	In Process
. Complete the recycled water system and explore regulations allowing for increased use of recycled water.	
4 Resolve high pressure issues with potable water tank by the High School.	In Process
5 Identify Water storage solutions/long term options to improve reliability.	In Process
6 Engage in robust and long-term outreach for conservation and water-wise behaviors.	On-going
7 Develop and implement solutions for taste and odor/THM issues.	
Ensure we can treat both residential and industrial wastes effectively and efficiently	
c Construct improvements at Water Reclamation Facility to improve capacity of plant as well as quality of	
e recycled water.	In Process
${f 9}$ Update the master plan and development fees for the collection system and water reclamation facility.	In Process
10 Analyze options for pretreatment of industrial waste.	In Process
f 11 Reduce inflow and infiltration problems to maximize plant capacity.	In Process
Reduce the possibility of flooding through improvements to the storm drain system	
12 Obtain necessary approvals and implement a regular creek clearing program.	In Process
13 Identify ways to fund storm drain maintenance post Measure A.	In Process
Demonstrate leadership in environmentally friendly projects and policies	
14 Implement the Energy Efficiency Climate Action Plan (EECAP).	On-going
15 Evaluate feasibility of installing solar or other alternate energy sources at city facilities.	
Develop and implement policies and programs that encourage the community to be resource-wise (i.e. 16 residential and commercial use of solar energy)	On-doing
Quality Services and Organizational Effectiveness: Deliver exemplary aovernment services.	
Maintain fiscal stability	
1 Ensure city fees for services cover all appropriate costs; update citywide fee schedule.	
2 Reduce Other Post-Employment Benefits (OPEB) long-term liability.	In Process
3 Review and update Finance Policies in Council's Protocols. in accordance with previous Council direction.	

	Status
Update water/wastewater rates/recycled water rates, amortize the inter fund loans and complete long	
4 term projections to ensure the fiscal stability of the enterprise funds (particularly the water funds, given	
drought conditions).	In Process
_ Conduct fiscal analysis of new development proposals that assesses the City's ability to meet future	
b demands for services.	On-going
Emphasize customer service and community priorities	
$_{m z}$ Engage the entire community in policy making and obtain customer feedback using many tools and	
techniques to ensure broad involvement.	On-going
7 Investigate technology to enhance public outreach.	On-going
Encourage continuous improvement and use of best practices	
e Review the permit process to identify opportunities for improvement, including using improves software e subsection of the section of the s	
e for permit and project tracking and issuance.	
9 Increase and enhance employee engagement and development programs.	
10 Improve both internal and public "usability" of budget and fiscal information.	On-going
11 Evaluate governance protocols	



General Fund History and Long Term Projections

	Actual	Actual	Actual	Actual	Actual	Est.	Budget	Proj.						
	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Revenues														
Property Tax	7,428,639	7,303,931	7,253,244	7,222,495	8,045,653	8,786,140	9,258,584	9,999,271	10,599,227	11,076,192	11,574,621	12,095,479	12,639,775	13,208,565
	4.1%	-1.7%	-0.7%	-0.4%	11.4%	9.2%	5.0%	8.0%	6.0%	4.5%	4.5%	4.5%	4.5%	4.5%
Sales Tax	1,965,610	2,024,495	2,279,352	2,294,150	2,358,219	2,502,992	2,526,000	2,614,410	2,705,914	2,787,092	2,842,834	2,928,119	3,045,243	3,167,053
	2.0%	3.0%	12.6%	0.6%	2.8%	6.1%	3.5%	3.5%	3.5%	3.0%	2.0%	3.0%	4.0%	4.0%
Transient Occupancy Tax/TBID	663,427	934,679	1,241,748	1,457,354	1,667,403	1,784,000	1,855,360	1,948,128	2,045,534	2,147,811	2,255,202	2,367,962	2,486,360	2,610,678
	19.0%	40.9%	32.9%	17.4%	14.4%	7.0%	4.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total Big Three	10,057,676	10,057,676 10,263,105	10,774,344	10,973,999	12,071,275	13,073,132	13,639,944	14,561,809	15,350,676	16,011,095	16,672,656	17,391,559	18,171,379	18,986,296
	4.6%	2.0%	5.0%	1.9%	10.0%	8.3%	4.3%	6.8%	5.4%	4.3%	4.1%	4.3%	4.5%	4.5%
All other revenues	4,775,405	5,750,446	4,807,469	5,601,453	6,438,807	7,737,622	7,197,997	7,629,877	8,011,371	8,411,939	8,832,536	9,274,163	9,737,871	10,224,765
	-35.8%	20.4%	-16.4%	16.5%	14.9%	20.2%	-7.0%	6.0%	5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
Total Revenues	14,833,081	14,833,081 16,013,551	15,581,813	16,575,452	18,510,082	20,810,754	20,807,941	22,191,686	23,362,046	24,423,034	25,505,192	26,665,722	27,909,250	29,211,061
	-13.0%	8.0%	-2.7%	6.4%	11.7%	12.4%	0.0%	6.7%	5.3%	4.5%	4.4%	4.6%	4.7%	4.7%
Salaries	3,716,614	3,560,680	3,719,368	3,953,192	4,094,216	4,329,479	4,781,686	5,145,770	5,453,059	5,780,242	6,127,057	6,494,680	6,884,361	7,297,423
	-17.1%	-4.2%	4.5%	6.3%	3.6%	5.7%	10.4%	7.6%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Benefits	1,919,498	1,656,202	1,273,015	1,781,130	1,983,100	2,124,268	2,187,986	2,322,385	2,451,005	2,598,065	2,753,949	2,919,186	3,094,337	3,279,997
	-7.9%	-13.7%	-23.1%	39.9%	11.3%	7.1%	3.0%	6.1%	5.5%	6.0%	6.0%	6.0%	6.0%	6.0%
Sheriff Contract	4,867,430	4,913,183	5,174,676	5,289,873	5,404,722	5,614,736	5,853,815	6,029,430	6,374,376	6,374,377	6,597,480	6,828,392	7,067,386	7,314,744
	12.1%	0.9%	5.3%	2.2%	2.2%	3.9%	4.3%	3.0%	5.7%	3.0%	3.5%	3.5%	3.5%	3.5%
All Other	5,395,890	4,839,453	5,052,528	5,304,145	6,799,941	8,568,163	7,987,502	8,466,752	8,890,090	9,334,594	9,801,324	10,193,377	10,601,112	11,025,156
	-26.3%	-10.3%	4.4%	5.0%	28.2%	26.0%	-6.8%	6.0%	5.0%	5.0%	5.0%	4.0%	4.0%	4.0%
Total Expenses	15,899,432	14,969,517	15,219,587	16,328,340	18,281,979	20,636,646	20,790,989	21,964,338	23,168,529	24,087,278	25,279,810	26,435,635	27,647,196	28,917,320
	-12.8%	-5.8%	1.7%	7.3%	12.0%	12.9%	0.7%	5.6%	5.5%	4.0%	5.0%	4.6%	4.6%	4.6%
Net to Fund Balance	(1,066,351)	1,044,033	362,226	247,112	228,103	174,108	16,952	227,348	193,517	335,756	225,382	230,087	262,054	293,740
Net as a Percent of Revenues	-7.19%		2.32%	1.49%	1.23%	0.84%	0.08%	1.02%	0.83%	1.37%	0.88%	0.86%	0.94%	1.01%





Budget Summaries

Budget Summary

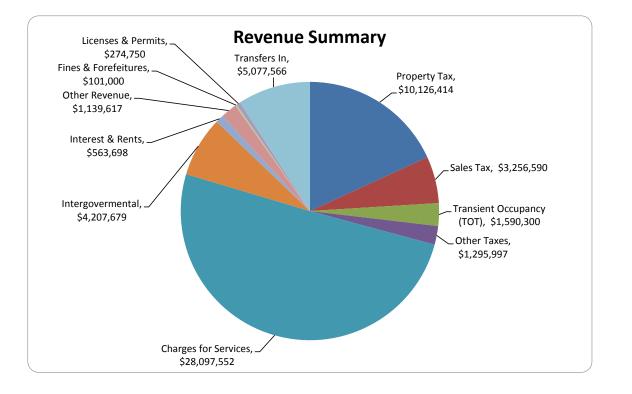
Fund #	Fund	Estimated Balance 7/1/16	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/17
	General Fund				
100	General Fund	\$ 11,255,547	20,807,941	20,790,989	\$ 11,272,499
	Special Revenue Funds				
210	Storm Drain/Measure A	9,421	730,590	705,590	34,421
212	Gas Tax/Road Maintenance	109,360	420,348	525,000	4,708
214	Abandoned Vehicle	80,108	4,354	4,900	79,562
215	CalHome	(60,000)	300,000	240,000	-
216	CDBG	(110,467)	28,068	28,068	(110,467)
217	HOME-8993	(133,350)	128,755	128,755	(133,350)
218	Citizens Options for Public Safety (COPS)	33,105	100,100	130,100	3,105
226	Transportation For Clean Air (TFCA)	(24,999)	325,666	325,666	(24,999)
230	State Grants	7,436	104,458	104,458	7,436
240	Federal Grants	(161,023)	2,863,333	2,863,333	(161,023)
252	Newell Open Space	81,348	134,990	54,000	162,338
254	La Vigne Open Space Maintenance	174,743	400	3,200	171,943
261-263	Lighting Landscaping And Assessment District	1,775,189	867,830	832,830	1,810,189
270	Zero Water Footprint	282,490	107,500	107,500	282,490
	Capital Project Funds				
310	Park Impact Fees	(113,208)	1,084,962	311,463	660,291
320	Traffic Impact Fees	2,486,926	6,260,014	2,631,140	6,115,800
330	Civic Impact Fees	223,435	816,590	-	1,040,025
340	Affordable Housing	949,027	536,714	116,900	1,368,841
	Debt Service Funds				
410	2002 Lease Revenue / Gym	25,393	286,244	286,038	25,599
420	Cabernet Village / City Hall	4,346	476,631	476,528	4,449
430	Broadway Property / by City Hall	690	134,681	134,681	690
	Enterprise Funds				
510	Water Operations	1,171,575	6,721,000	6,722,619	1,169,956

Budget Summary

Fund #	Fund	Estimated Balance 7/1/16	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/17
520	Water Capacity Fees	1,873,249	2,897,238	149,600	4,620,887
540	Wastewater Operations	5,603,126	4,713,260	4,715,537	5,600,848
550	Wastewater Capacity Fees	(48,558)	3,441,416	967,727	2,425,131
	Internal Service Funds				
651	Building Maintenance	127,753	407,300	409,120	125,933
652	Fleet	304,759	590,781	593,477	302,063
653	Information Systems	229,214	440,000	439,625	229,590
	Totals	26,156,636	55,731,164	44,798,844	37,088,956

Summary - Revenues

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Fund	Capital Projects Funds
Taxes							
Property	\$ 10,126,414	9,258,584		867,830			
Sales	3,256,590	2,526,000		730,590			
Transient Occupancy (TOT)	1,590,300	1,590,300					
Other Taxes	1,295,997	1,295,997					
Charges for Services	28,097,552	2,255,630	17,039,154	107,500			8,695,268
Intergovermental	4,207,679	265,374	92,000	3,850,305			
Interest and Rents	563,698	524,192	35,760	1,776	308		1,662
Other Revenue	1,139,617	300,226	306,000	533,391			
Fines and Forfeitures	101,000	101,000					
Permits	274,750	274,750					
Transfers In	5,077,566	2,415,888	300,000	25,000	897,247	1,438,081	1,350
Total Revenues	\$ 55,731,163	20,807,941	17,772,914	6,116,392	897,555	1,438,081	\$ 8,698,280



Budget Summary - Expenses

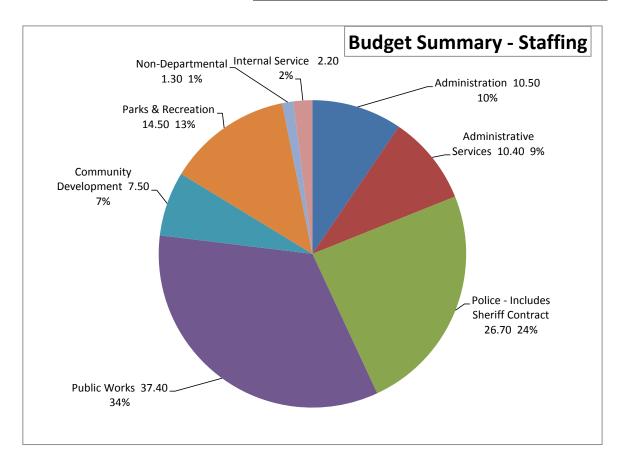
	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Capital Service Funds Projects Fu	
Administration							
City Council	\$ 146,589	146,589					
City Manager	559,752	559,752					
City Clerk	388,916	388,916					
City Attorney	90,000	90,000					
Economic Development	96,013	96,013					
Developer Projects	350,000	350,000					
	1,631,270	1,631,270	-	-	-	-	
Administrative Services							
Human Resources	380,103	380,103					
Risk Management	315,479	315,479					
Finance	830,458	830,458					
Utility Billing	429,494	429,494					
	1,955,534	1,955,534	-	-	-	-	-
Police / Sheriff	6,601,161	6,466,161		135,000			
Public Works							
Public Works Admin	479,561	479,561					
Capital Projects	709,852	709,852					
Streets & Roads	1,017,460	717,460		300,000			
Storm Drainage	761,480	380,590		380,890			
City Engineer	218,409	218,409					
Developer Projects	210,000	210,000					
Water Enterprise	6,830,119	-	6,722,619	107,500			
Wastewater Enterprise	5,015,537	-	4,715,537	300,000			
	15,242,418	2,715,872	11,438,156	1,088,390	-	-	
Community Development							
Planning	701,209	701,209					
Housing Services	18,600	18,600					
Building & Safety	639,699	639,699					
Developer Projects	700,000	700,000					
	2,059,508	2,059,508	-	-	-	-	-

Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Capital Projects Funds
Parks & Recreation							
Parks Maintenance	1,244,611	1,244,611					
Parks & Rec Admin	754,185	754,185					
Recreation Programs	749,818	749,818					
Aquatics Programs	574,126	574,126					
Senior/Multi-Use Center	147,084	147,084					
Facility Rentals	99,153	99,153					
	3,568,977	3,568,977	-	-	-	-	-
Internal Service							
Building Maintenance	409,120					409,120	
Fleet Operations	593,477					593,477	
Information Services	439,625					439,625	
	1,442,222	-	-	-	-	1,442,222	-
Non Departmental	1,483,914	1,483,914					
Debt Service	1,807,000	909,753			897,247		
Capital Improvement Pgm	9,006,840		1,117,327	4,830,010			3,059,503
Total Budget	\$ 44,798,844	\$ 20,790,989	\$ 12,555,483	\$ 6,053,400	\$ 897,247	\$ 1,442,222	\$ 3,059,503

Budget Summary - Staffing Full Time Equivalents (FTE)

Departments	Authorized Personnel FY 14-15	Authorized Personnel FY 15-16	Adopted Budget Authorized Personnel FY 16-17
Administration	10.50	10.50	10.50
Administrative Services	9.90	10.40	10.40
Police - Includes Sheriff Contract	25.70	26.70	26.70
Public Works	34.30	36.40	37.40
Community Development	6.50	7.50	7.50
Parks & Recreation	11.00	12.50	14.50
Non-Departmental	1.30	1.30	1.30
Internal Service	2.20	2.20	2.20
Total Staffing	101.40	107.50	110.50



Budget Summary - Staffing

Department and Divisions	Authorized Personnel FY 14-15	Authorized Personnel FY 15-16	Adopted Budget Authorized Personnel FY 16-17
Administration			
City Council	5.00	5.00	5.00
City Manager	2.50	3.50	3.50
City Clerk	2.00	2.00	2.00
Economic Development	1.00	-	-
Administration Total	10.50	10.50	10.50
Administrative Services			
Human Resources	2.20	2.20	2.20
Finance	4.30	4.80	4.80
Utility Billing	3.40	3.40	3.40
Administrative Services Total	9.90	10.40	10.40
Police			
City Staff	2.70	2.70	2.70
Sheriff's Contract	23.00	24.00	24.00
Police / Sheriff Total	25.70	26.70	26.70
Public Works			
Public Works Administration	3.50	3.50	3.50
Capital Projects	3.00	4.00	4.00
Streets Maintenance	2.90	3.30	3.30
Storm Drainage	2.00	2.60	1.60
City Engineer	1.00	1.00	1.00
Water Treatment Plant*	4.80	4.30	4.30
Water Distribution*	4.45	4.95	4.95
Water-Non-Departmental*		1.00	2.00
Wastewater Treatment Plant*	10.90	9.00	6.00
Collections*	1.40	1.90	2.90
Solid Waste*	0.35	0.35	3.35
Wastewater Non-Departmental*		0.50	0.50
Public Works Total	34.30	36.40	37.40

* The Public Works Department oversees staff allocations in the Water and Wastewater Enterprise Funds.

Budget Summary - Staffing

Department and Divisions	Authorized Personnel FY 14-15	Authorized Personnel FY 15-16	Adopted Budget Authorized Personnel FY 16-17
Community Development			
Planning	3.25	3.25	3.25
Building & Safety	3.25	4.25	4.25
Community Development Total	6.50	7.50	7.50
Parks & Recreation			
Parks Maintenance	5.40	5.40	6.50
Parks & Recreation Administration	2.20	2.70	3.70
Recreation Programs	1.80	2.80	2.80
Aquatics Programs	1.60	1.60	1.50
Park & Recreation Total	11.00	12.50	14.50
Non Departmental	1.30	1.30	1.30
Internal Services			
Building Maintenance	1.00	1.00	1.00
Fleet Operations	1.10	1.10	1.10
Information Systems	0.10	0.10	0.10
Internal Services Total	2.20	2.20	2.20
Total Staffing	101.40	107.50	110.50

Transfers and Support Service Cost Allocations

Transfers are budgeted in City Accounts as summarized in the table below for:

- 1. General Fund support service activities including Finance, Information Technology, Human Resources, etc. This is explained in detail later in this section.
- 2. Debt Service expenses which are funded from the General Fund and Park Impact Fee Funds.
- 3. Street Maintenance, Lighting & Landscaping Assessment District Administration, Storm Water and expenses paid from one fund and reimbursed from a Special Revenue Fund.
- 4. Various program expense reimbursements from grant funds, etc.

	Summary of Interfund Transfers					
	General Fund	Debt Service	Special Revenue	Enterprise Funds	Internal Service Funds	Total
Transfers In						
Support Service Charges	\$ 1,272,890				1,394,783	2,667,673
Measure A Fund Reimbursement	380,890		25,000	300,000		705,890
Abandoned Vehicles	4,900					4,900
COPS Subvention	130,100					130,100
Gas Tax Fund Street Maintenance	300,000					300,000
Special Revenue Funds	327,108					327,108
Debt Service Funds		897,247				897,247
	2,415,888	897,247	25,000	300,000	1,394,783	5,032,918

Transfers Out

Support Services & Reimbursements			1,206,211	1,160,758	48,919	\$ 2,415,888
Internal Service Funds	1,031,460			354,523	8,800	1,394,783
Debt Service	897,247					897,247
Enterprise Funds			300,000			300,000
Special Revenue Fund			25,000			25,000
	\$ 1,928,707	-	1,531,211	1,515,281	57,719	\$ 5,032,918

Support Services Cost Allocations Transfers

The budget includes cost allocations between the General Fund and other funds for various support services detailed in the table below. Service costs allocated to the Internal Service Funds (Building Maintenance, Fleet Maintenance, and Information Technology) as well as Water and Wastewater Enterprise funds are budgeted in those funds as an interfund transfer expenses and recorded as interfund transfer reimbursements in the General Fund.

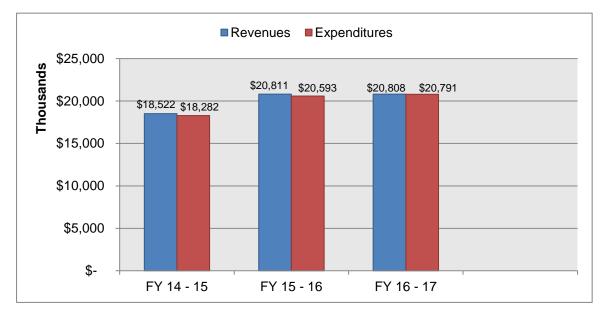
	Transfers In		Transfers Out	
Support Services	Total Support Service	Water Enterprise	Wastewater Enterprise	Other
Finance	\$ 199,650	92,185	107,465	
Human Resources	199,647	64,062	52,625	82,960
Public Works Administration	350,493	137,150	184,771	28,572
Risk Management	76,300	41,800	33,900	600
Utility Billing	446,800	268,080	178,720	
Building Maintenance	407,300	65,550	53,350	288,400
Fleet / Vehicle Maintenance	547,483	84,729	71,694	391,060
Information Technology	440,000	17,600	61,600	360,800
TOTALS	\$ 2,667,673	\$ 771,156	\$ 744,125 \$	1,152,392



Fund Summaries

City of American Canyon 2016-17 Fiscal Year Adopted Budget General Fund Summary

		Actuals FY 14-15	Adopted Budget FY 15-16	Estimated Actuals FY 15-16		Adopted Budget FY 16-17
Revenues						
Property Tax	\$	8,045,653	8,465,916	8,786,140	\$	9,258,584
Sales Tax		2,358,219	2,502,992	2,502,992		2,526,000
тот		1,667,403	1,911,665	1,784,000		1,590,300
All other		6,438,807	8,289,492	7,737,622		7,433,057
Revenues		18,510,082	21,170,065	20,810,754		20,807,941
Expenditures Salaries Benefits Sheriff Contract All other	\$	4,094,216 1,983,100 5,404,722 6,799,941	4,534,243 2,319,622 5,614,736 8,973,813	4,329,479 2,124,268 5,614,736 8,568,163	\$	4,781,686 2,187,986 5,853,815 7,967,502
Expenditures		18,281,979	21,442,414	20,636,646		20,790,989
Net Change in Fund Balance	¢	228,103	(272,349)	174,108	¢	16,952
Beginning Fund Balance	\$	10,841,329	11,081,440	11,081,440	\$	11,255,547
Ending Fund Balance	\$	11,081,440	10,809,091	11,255,547	\$	11,272,499

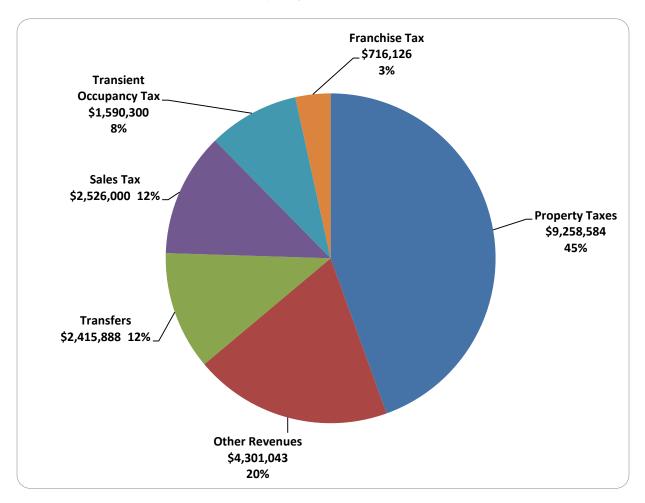


General Fund Revenues and Transfers

Description	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Property Taxes				
Current Secured	\$ 5,781,805	\$ 6,242,577	\$ 6,843,453	\$ 7,240,500
Current Unsecured	247,853	264,441	259,812	270,000
Supplemental	118,245	128,199	175,000	175,000
Prior Year	101,250	73,329	75,000	75,000
Homeowners Exemption	30,938	33,635	33,445	37,205
In Lieu of Vehicle License Fees	1,150,740	1,228,210	1,323,442	1,380,879
Property Transfer Tax	59,938	41,627	74,000	80,000
Total Property Taxes	7,490,769	8,012,018	8,784,152	9,258,584
Sales and Use Tax	2,294,151	2,358,219	2,502,992	2,526,000
Transient Occupancy Tax	1,249,161	1,429,200	1,529,143	1,590,300
Charges for Services	1,072,939	1,693,797	2,187,031	2,255,630
Franchise Taxes				
Natural Gas	40,039	41,796	41,219	44,448
Electricity	152,100	156,712	171,300	166,254
Cable TV	294,297	340,151	330,703	340,624
Solid Waste	131,381	158,403	160,000	164,800
Total Franchise Taxes	617,817	697,062	703,222	716,126
Interest and Rents	531,142	309,181	500,000	524,192
Intergovernmental Revenue	14,005	6,830	24,901	18,200
Card Room Admission Tax	261,469	232,316	250,000	154,775
Miscellaneous	426,192	109,181	350,000	324,131
Tourist Business Imp District Tax	208,193	214,197	254,857	273,095
Licenses and Permits	173,354	199,235	260,283	473,985
Business License Tax	134,047	151,020	160,000	191,035
Fines and Forfeitures	100,296	96,983	98,000	86,000
Transfers In - Reimbursements	481,177	195,023	1,877,815	1,142,998
Transfers In - Support Services	1,520,740	1,117,699	1,328,358	1,272,890
Total General Fund Revenues	\$ 16,575,452	\$ 16,821,961	\$ 20,810,754	\$ 20,807,941

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.

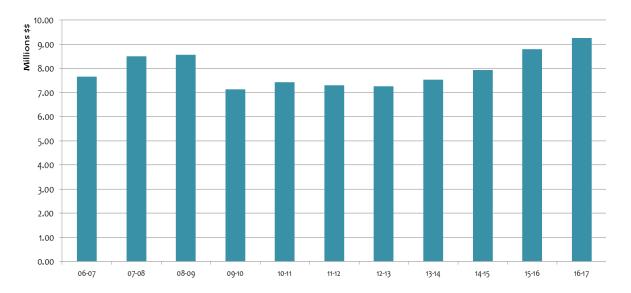
Formulating the most accurate revenue projections involves the study of patterns or trends in previous years, actual historical data, and economic factors affecting each particular revenue source including home sales, foreclosure activity, assessed valuation trends, unemployment rates, impact of regional 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 Administrative Services Director reviews the forecast with the City Manager and collectively they finalize the revenue projection that is used for the budget.

Property Taxes - at 9.25 million or 45% of total General Fund budgeted revenues for fiscal year 2016-17 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 29.57 cents of every dollar collected. Proposition 13, passed by the voters in 1978, capped property tax rates at 1% of assessed valuation.

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.

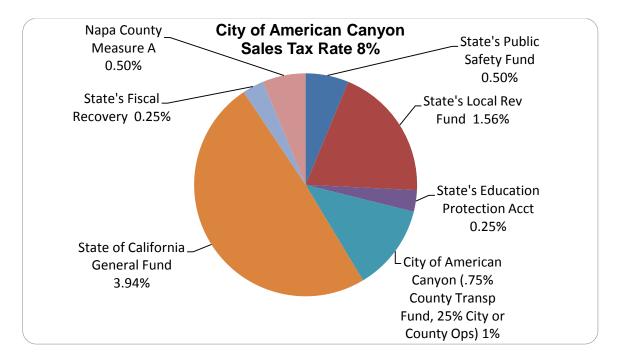
Property taxes received include the City's share of the 1% levy plus unsecured and supplemental taxes. Additionally, beginning in fiscal year 2004-05, the State of California reduced City vehicle license fee revenue and back filled it with property taxes.

This graph shows property tax revenues realized by the City since fiscal year 2006-07 as well as the fiscal year 2016-17 budgeted property tax revenue.



From the beginning of fiscal year 2006-07 through fiscal year 2007-08, the City enjoyed an average increase in revenue of 11.4% with revenue leveling off in fiscal year 2008-09. However, in fiscal year 2009-10, there was a \$1.42 million decrease in these revenues, a 16.6% decrease. Over the next four years, revenues remained stable. In fiscal year 2014-15, property tax revenue increased by 11%, followed by a 9% increase in fiscal year 2015-16 primarily as a result of Proposition 8 restoration of values. In fiscal year 2016-17, revenues are budgeted at a 5% increase from the prior year.

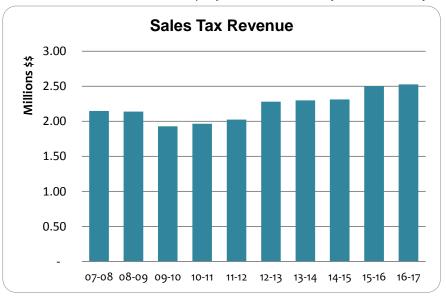
Sales Tax - at \$2.5 million or 12% of total General Fund budgeted revenues for fiscal year 2016-17 is the second largest source of unrestricted revenue. The allocation of the State's 8.00% sales tax is indicated in the following pie chart. The City of American Canyon receives 1% of the total sales tax allocation as indicated. The 1% is comprised of 75% County and



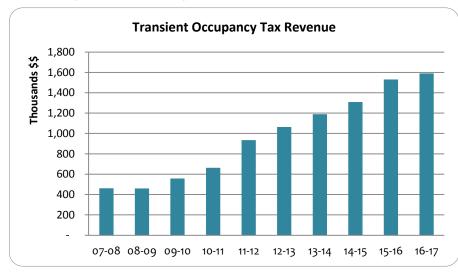
25% City or County Operations. In addition, the half percent Measure A sales tax that is assessed throughout Napa County benefits the City by funding storm water related projects. The tax is scheduled to sunset in 2018. Measure A taxes are accounted for in a special revenue fund.

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. 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 and 2011-12 with a 3% increase. Sales tax significantly increased by 12.6% in FY 2012-13 and continued to be steady through FY 2013-2014 and FY 2014-2015 with a 7% increase in FY 2015-16 as the State's final Triple Flip disbursements were issued. It is projected that the City will have only a

1% increase in sales tax revenue in FY 2016-2017. As the economy improves, consumers are expanding their shopping habits and driving out of town more. There is a projected increase in retail sales from the industrial area as more wine is being directly sold and shipped. There is also an expected increase in construction material sales.



Transient Occupancy Tax (TOT) – started as a 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 ten years. In 2016-17, revenues are projected to increase by 4% from fiscal year 2015-16 estimated actuals of \$1.53 million to \$1.59 million

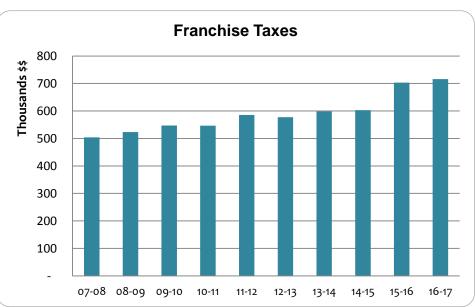


budgeted. In addition to the 2% TOT rate increase that took effect in January 2011, stronger marketing efforts by the County-wide **Tourism Bureau** Improvement District (TBID) is creating a growing interest in wine tourism that is benefitting the local hotels with more bookings and higher room rates.

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 to the City are considered a "rent" or "toll" for the use of the streets and City rights of way.

Franchise Tax revenue is estimated to increase by less than 2% from an estimated actual of \$703 thousand in FY 2015-16 to \$716 thousand in FY 2016-17.



Interfund Transfers - \$2.41 million, 12% of budgeted General Fund revenues, represent a major portion of the fund's resources. These transfers consist of 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 2016-17 Fiscal Year Budget General Fund Expenditures

	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
General Government	11201014	11201410	1 1 2010 10	11201011
City Council	\$ 115,574	133,413	169,418	\$ 146,589
City Manager	412,686	489,428	561,821	559,752
City Clerk	267,140	315,791	318,585	388,916
City Attorney	295,942	122,532	88,500	90,000
Economic Development	129,967	85,009	100,250	96,013
Development Project	-	435,909	350,000	350,000
Human Resources	328,032	316,182	416,590	380,103
Risk Management	277,567	255,281	300,518	315,479
Finance	675,730	677,890	809,114	830,458
Information Technology	398,513	-	-	-
Utility Billing	434,282	451,977	392,316	429,494
Non Departmental	1,612,593	1,793,118	1,508,767	1,483,914
Debt Service	-	894,715	911,801	909,753
Capital Projects	-	112,958	973,100	-
Police Services	5,729,426	5,831,769	6,213,175	6,466,161
Public Works				
Public Works Admin	367,557	399,381	378,014	479,561
Capital Projects Admin	298,384	488,667	610,346	709,852
Streets and Roads	666,571	568,080	667,262	717,460
Storm Drain	195,536	336,359	296,684	380,590
Fleet Maintenance	437,121	-		-
Building Maintenance	310,517	_	-	-
Park Maintenance	801,549	-	-	-
City Engineer	183,846	162,041	204,024	218,409
Developer Projects	-	162,606	135,000	210,000
Planning				
Planning	263,479	680,833	737,000	701,209
Housing Services	33,861	20,843	27,900	18,600
Building & Safety	459,637	555,312	517,795	639,699
Economic Development	129,967	-	- , -	-
City Engineer	180,835	-	-	-
Developer Projects	433,434	788,149	1,108,406	700,000
Recreation				
Park Maintenance	814,853	777,341	1,041,222	1,244,611
Administration	659,683	507,566	752,826	754,185
Recreation Programs	29,377	469,770	520,383	749,818
Aquatics	473,131	407,779	412,120	574,126
Senior Multi Purpose Center	23,903	41,280	113,709	147,084
Facility Rentals	-	-	-	99,153
Total Conoral Fund Expanditures	¢ 17 440 600	10 001 070	20 626 640	¢ 20 700 000
Total General Fund Expenditures	\$ 17,440,692	18,281,979	20,636,646	\$ 20,790,989

Storm Drain/Measure A Fund #210

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Sales & Use Tax	1,015,795	4,494,679	4,718,833	730,590
Total Revenues	1,015,795	4,494,679	4,718,833	730,590
Expenditures				
Major Equipment	125,000	-	-	
Interfund Transfers:				
General Fund - Other		476,800	467,379	380,590
Wastewater Operations				
Newell Open Space Transfer				25,000
Total Expenditures	125,000	476,800	467,379	405,590
Debt Service				
Transfer to Wastewater Operations	300,000	300,000	360,000	300,000
Capital Projects				
Transfer to Capital Proj Fund - Gen Fund	14,233	3,427,300	3,427,300	
Transfer to Capital Proj Fund - Other				
Total Expenditures / Transfers	439,233	4,204,100	4,254,679	705,590
Change in Fund Balance	576,562	290,579	464,154	25,000
Beginning Fund Balance	(1,031,295)	(454,733)	(454,733)	9,421
Ending Fund Balance	(454,733)	(164,154)	9,421	34,421

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.

Gas Tax Fund #212

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Gas Tax	494,332	429,808	429,800	419,348
Interest	525	500	1,000	1,000
Total Revenues	494,857	430,308	430,800	420,348
Expenditures				
Miscellaneous Contractual	23,000			
General Fund	300,000	300,000	300,000	300,000
Capital Improvement Program	132,786	621,648	212,736	225,000
Total Expenditures	455,786	921,648	512,736	525,000
Change in Fund Balance	39,071	(491,340)	(81,936)	(104,652)
Beginning Fund Balance	152,225	191,296	191,296	109,360
Ending Fund Balance	191,296	(300,044)	109,360	4,708
Capital Projects				
TR16-2500 Annual Pavement Management				175,000
TR16-2600 Donaldson Way Sidewalk Gap			_	50,000
Capital Projects Total			-	225,000

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

Abandoned Vehicle Abatement Fund #214

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Abandoned Vehicle Enforcement	20,884	5,000	8,485	4,243
Interest	193	150	222	111
Total Revenues	21,077	5,150	8,707	4,354
Expenditures / Transfers	45.007			1 000
Transfer to General Fund - Police	15,987	6,970	6,970	4,900
Total Expenditures / Transfers	15,987	6,970	6,970	4,900
Change in Fund Balance Beginning Fund Balance	5,090 73,281	(1,820) 78,371	1,737 78,371	(547) 80,108
Ending Fund Balance	78,371	76,551	80,108	79,562

The Abandoned Vehicle Abatement Fund accounts for the grant funds used to abate abandoned vehicles. The program sunsets in late 2016. Remaining funds facilitate program continuation.

CalHome Fund #215

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Grants - Federal		300,000	-	300,000
Total Revenues		300,000	-	300,000
Expenditures				
Professional Services	-	250,000	60,000	190,000
Services - Other	-	50,000	-	50,000
Transfer to Gen Fund		-	-	
Total Expenditures		300,000	60,000	240,000
Change in Fund Balance	-	-	(60,000)	60,000
Beginning Fund Balance				(60,000)
Ending Fund Balance		-	(60,000)	-

The CalHome Grant fund accounts for housing rehabilitation loans (or purchase) of mobile homes to qualified applicants of low and very low income households to become or remain homeowners.

Community Dev Block Grant Loan Repayment 8953 Fund #216

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Grants - Federal	33,582	47,000	32,887	27,993
Interest	67	50	(80)	75
Program Income			3,465	
Total Revenues	33,649	47,050	36,272	28,068
Expenditures / Transfers Professional Services Services - Other	177,433 25,771	30,000 10,050	30,000 9,618	17,916 5,894
Transfers Out to Other Funds	9,286	7,000	1,057	4,258
Total Expenditures	212,490	47,050	40,675	28,068
Change in Fund Balance	(178,841)	-	(4,403)	0
Beginning Fund Balance	72,777	(106,064)	(106,064)	(110,467)
Ending Fund Balance	(106,064)	(106,064)	(110,467)	(110,467)

The Community Development Block Grant (CDBG) accounts for deferred loans and grants for housing rehabilitation. Qualified applicants with mobile and conventional homes receive assistance with emergency earthquake repairs to include mobile home tie downs. This grant is nearly all expended.

HOME- 8993 Fund #217

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Grants - Federal	4,879	487,000	314,849	128,755
Total Revenues	4,879	487,000	314,849	128,755
Expenditures				
Professional Services	35,587	450,000	372,085	118,455
Services - Other	10,070	30,000	33,437	7,725
Transfer to Gen Fund	1,268	7,000	631	2,575
Total Expenditures	46,925	487,000	406,153	128,755
Change in Fund Balance	(42,046)	-	(91,304)	0
Beginning Fund Balance		(42,046)	(42,046)	(133,350)
Ending Fund Balance	(42,046)	(42,046)	(133,350)	(133,350)

The HOME-8993 fund accounts for a deferred loan program to qualified applicants of mobile and conventional owner occupied homes for repairs and rehabilitation. This grant is nearly all expended.

Citizens Options for Public Safety (COPS) Fund #218

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Intergovernmental Revenue	115,084	100,100	115,084	100,100
Interest	11	-	11	
Total Revenues	115,095	100,100	115,095	100,100
Expenditures / Transfers Personnel Expense	100 100	400 400	400 400	100,100
Transfers to General Fund - Police	100,100	100,100	100,100	130,100
Total Expenditures / Transfers	100,100	100,100	100,100	130,100
Change in Fund Balance	14,995	-	14,995	(30,000)
Beginning Fund Balance	3,115	18,110	18,110	33,105
Ending Fund Balance	18,110	18,110	33,105	3,105

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.

Transportation for Clean Air Fund #226

		Actual 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	E	dopted Budget 2016-17
Revenues						
State Grants	\$	-	-	95,000	\$	325,666
Total Revenues	\$	-	-	95,000	\$	325,666
Interfund Transfers						
Other Professional Services Transfer Out to Capital Projects	\$	20,195 -	66,611	- 28,388	\$	- 325,666
Total Transfers	\$	20,195	66,611	28,388	\$	325,666
Change in Fund Balance	\$	(20,195)	(66,611)	66,612	\$	-
Est Beginning Fund Balance		(4,805)	(25,000)	(91,611)	\$	(24,999)
Estimated Ending Fund Balance	\$	(25,000)	(91,611)	(24,999)	\$	(24,999)
Transfers - Capital Projects Fund TR15-0300 SR29 Signal Interconnect					\$	225,666
TR16-2600 Donaldson Way Sidewalk Ga	ap C	osure		-		100,000
Transfers - Capital Projects Fund Tot	al			-	\$	325,666

The Transportation Fund for Clean Air (TFCA) is a grant program funded by a \$4 surcharge on motor vehicles registered in the Bay Area. TFCA provides grants to projects that implement the most cost-effective projects in the Bay Area that will decrease motor vehicle emissions, and thereby improve air quality.

State Grants Fund #230

		Actual 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	E	dopted Budget 2016-17
Revenues						
ABAG Grant	\$	-			\$	18,108
HCF Grant					\$	86,350
Other Grants	\$	99,644		172,436		
Total Revenues	\$	99,644	-	172,436		104,458
Interfund Transfers						
Transfer Out to Gen Gov CIP Fund	\$	99,644	132,154	32,846	\$	104,458
Total Transfers	\$	99,644	132,154	32,846	\$	104,458
Change in Fund Balance	\$	-	(132,154)	139,590	\$	-
Est Beginning Fund Balance		-	-	(132,154)		7,436
Estimated Ending Fund Balance	\$	-	(132,154)	7,436	\$	7,436
Transfers - Capital Projects Funds						
PR09-0101 Bay Trail South (Kimberly S	egm	ent)			\$	18,108
PR13-0200 Newell Open Space Nature	Trail				\$	86,350
Transfers - Capital Projects Total				-	\$	104,458

This fund accounts for the management of state grants to fund the development and support of parks, trails, and public transportation needs.

Federal Grants Fund #240

		Actual 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues					
EDA Grant	\$	-			\$ 2,438,681
RIP Grant					\$ 297,000
TDA Grant					\$ 127,652
Other Federal Grants	\$	156,107	60,492		
Total Revenues	\$	156,107	60,492	-	\$ 2,863,333
Interfund Transfers					
Transfer Out to Gen Gov CIP Fund		191,985	211,032	1,868	2,863,333
Total Transfers	\$	191,985	211,032	1,868	\$ 2,863,333
Change in Fund Balance	\$	(35,878)	(150,540)	(1,868)	\$-
Est Beginning Fund Balance		(8,615)	(8,615)	(159,155)	(161,023)
Estimated Ending Fund Balance	\$	(44,493)	(159,155)	(161,023)	\$ (161,023)
Transfers - Capital Projects Fund					
TR16-0700 Green Island Rd Reconstru			ng		\$ 2,438,681
TR14-0100 Devlin Road Extension Seg					297,000 127,652
TR16-2600 Donaldson Way Sidewalk G	•	5105UIE		-	127,652 © 2,862,222
Transfers - Capital Projects Fund Tot	al			-	\$ 2,863,333

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

Newell Park Open Space Preserve Fund #252

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Donations				100,000
Rents	9,728	9,800	10,000	9,800
Transfer in from Measure A				25,000
Interest	193	190	190	190
Total Revenues	9,921	9,990	10,190	134,990
Expenditures				
Open Space Management Plan				50,000
Program Expenses	10,094	4,000	4,000	4,000
Total Expenditures	10,094	4,000	4,000	54,000
Change in Fund Balance	(173)	5,990	6,190	80,990
Beginning Fund Balance	75,331	75,158	75,158	81,348
Ending Fund Balance	75,158	81,148	81,348	162,338

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.

La Vigne Open Space Maintenance Fund #254

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Interest	451	400	507	400
Total Revenues	451	400	507	400
Expenditures / Transfers Program Expense	1,733	3,200	2,000	3,200
Total Expenditures / Transfers	1,733	3,200	2,000	3,200
Change in Fund Balance	(1,282)	(2,800)	(1,493)	(2,800)
Beginning Fund Balance	177,518	176,236	176,236	174,743
Ending Fund Balance	176,236	173,436	174,743	171,943

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.

Lighting & Landscaping Assessment District (All Zones) Fund #s 261 (zone 1), 262 (zone 2), 263 (zone 3)

	Actual FY 2013-14				Adopted Budget Y 2016-17
Revenues					
Zone 1 Assessments	\$	130,706	141,869	152,373	\$ 204,175
Zone 2 Assessments		233,968	232,591	236,745	435,820
Zone 3 Assessments		98,157	100,571	103,252	227,835
Total Revenues	\$	462,831	475,031	492,370	\$ 867,830
Expenditures / Transfers					
Zone 1	\$	128,205	114,474	122,277	\$ 194,175
Zone 2		179,307	180,448	346,539	410,820
Zone 3		40,604	39,461	33,325	227,835
Transfers to General Fund		31,970		-	
CIP Project - Napa Junction Detention Basin Landscaping, Ph 2		77,983			
Total Expenditures	\$	458,069	334,383	502,141	\$ 832,830
Change in Fund Balance	\$	4,762	140,648	(9,771)	\$ 35,000
Est Beginning Fund Balance		1,639,550	1,644,312	1,784,960	1,775,189
Estimated Ending Fund Balance	\$	1,644,312	1,784,960	1,775,189	\$ 1,810,189

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

Zero Water Footprint Fund #270

	 ctual 013-14	Actual FY 2014-		stimated Actual Y 2015-16	I	Adopted Budget (2016-17
Revenues					•	
Charge for Services/Mitigation Fees	\$ -	31,2	296	1,505,500	\$	107,500
Total Revenues	\$ -	31,2	296	1,505,500	\$	107,500
Expenditures / Transfers Professional Services	\$	G	95	1,253,611	\$	107,500
	-					
Total Expenditures	\$ -	\$6	695 \$	1,253,611	\$	107,500
Change in Fund Balance	\$ -	30,6	601	251,889	\$	-
Est Beginning Fund Balance		-	-	30,601		282,490
Estimated Ending Fund Balance		30,6	501	282,490	\$	282,490

The Zero Water Footprint Fund accounts for mitigation monies collected to offset new water demand associated with development projects.

Parks Impact Fee Fund #310

	Actual FY 2013-14		Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17	
Revenues						
Park Development Fee	\$	4,393	4,764		\$	1,085,284
Interest Earnings		96	254	(322)		(322)
Total Revenues	\$	4,489	5,018	(322)	\$	1,084,962
Operating Expenditures:						
Other Professional Services	\$	3,420	4,636		\$	-
Transfers - Debt Service		141,450	-	-		-
Transfers - Cap Projs Fund - Gen Govtl		100,713	6,984	-		311,463
Total Expenditures	\$	245,583	11,620	-	\$	311,463
Change in Fund Balance	\$	(241,094)	(6,602)	(322)	\$	773,499
Est Beginning Fund Balance		134,810	(106,284)	(112,886)		(113,208)
Estimated Ending Fund Balance	\$	(106,284)	(112,886)	(113,208)	\$	660,291

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

Traffic Impact Fee Fund #320

	Actual FY 2013-14				Adopted Budget FY 2016-17	
Revenues:						
Traffic Impact Fee	\$	647,897	1,249,818	121,922	\$	6,260,014
Interest Earnings		4,905	5,983	8,208		
Total Revenues	\$	652,802	1,255,801	130,130	\$	6,260,014
Operating Expenditures: Other Professional Services Transfers - Cap Projs Fund	\$	14,909 299,196	740,504 183,384	1,583 204,300	\$	- 2,631,140
Total Expenditures	\$	314,105	923,888	205,883	\$	2,631,140
Change in Fund Balance Est Beginning Fund Balance Estimated Ending Fund Balance	\$	338,697 1,892,069 2,230,766	331,913 2,230,766 2,562,679	(75,753) 2,562,679 2,486,926	\$	3,628,874 2,486,926 6,115,800
Lounated Ending Fund Datance	φ	2,230,700	2,302,079	2,400,920	φ	0,115,000

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

Civic Impact Fee Fund #330

	Actual FY 2013-14		Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget Y 2016-17
Revenues:						
Civic Facilities Impact Fee	\$	58,715	130,730	1,445,632	\$	816,590
Interest Earnings		125	339	-		-
Total Revenues	\$	58,840	131,069	1,445,632	\$	816,590
Operating Expenditures: Interest Expense (Internal Loan - Senior Ctr) Loan Repayment - Principal	\$	37,024	36,875	-	\$	-
Total Expenditures	\$	37,024	36,875	-	Ф	-
Change in Fund Balance Est Beginning Fund Balance	\$	21,816 (1,338,207)	94,194 (1,316,391)	1,445,632 (1,222,197)	\$	816,590 223,435
Estimated Ending Fund Balance	\$	(1,316,391)	(1,222,197)	223,435	\$	1,040,025

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

Affordable Housing Fund #340

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues /Transfers				
Interest	\$ 339	290	1,335	1,340
Sale of Affordable Houses	-	-	-	-
Charges for Services	-	-	50,000	534,024
Transfer In from Other Funds	1,228	1,350	1,350	1,350
Total Revenues	1,567	1,640	52,685	536,714
Expenditures				
Personnel Expenses	24,222	23,682	26,400	24,400
Professional Services	60,217	90,000	82,000	90,000
Misc. Contractual Services	16,857	2,500	2,308	2,500
Total Expenditures	101,296	116,182	110,708	116,900
Change in Fund Balance	(99,729)	(114,542)	(58,023)	419,814
Beginning Fund Balance	1,106,779	1,007,050	1,007,050	949,027
Ending Fund Balance	1,007,050	892,508	949,027	1,368,841

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

2012 Lease Revenue / Gym & Aquatic Center Fund #410

	Estimated Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues/Transfers				
Proceeds - Long Term Debt	0	0	0	0
Interfund Transfers In	283,531	285,300	285,300	286,038
Interest	140	200	200	206
Total Revenues	283,671	285,500	285,500	286,244
Expenditures/Transfers				
Debt Issuance cost	0	0	0	0
Professional Services	0	0	0	0
Principal	233,000	241,000	241,000	249,000
Interest	51,298	44,300	44,221	37,038
Total Expenditures / Transfers	284,298	285,300	285,221	286,038
Change in Fund Balance	-627	200	279	206
Beginning Fund Balance	25,741	25,114	25,114	25,393
Ending Fund Balance	25,114	25,314	25,393	25,599

The 2012 Lease Revenue Bonds refinanced debt issued to finance the acquisition and construction of a Community Center/Gymnasium facility and Aquatic Center Facility.

Cabernet Village - City Hall Lease Fund #420

	Estimated Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues/Transfers				
Interest	0	100	100	103
Transfers From General Fund	476,504	476,800	476,800	476,528
Total Revenues	476,504	476,900	476,900	476,631
Expenditures				
Principal	215,000	225,000	225,000	235,000
Interest	261,504	251,800	251,743	241,528
Total Expenditures	476,504	476,800	476,743	476,528
Change in Fund Balance	0	100	157	103
Beginning Fund Balance	4,189	4,189	4,189	4,346
Ending Fund Balance	4,189	4,289	4,346	4,449

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.

Broadway Property Debt Service Fund #430

	Estimated Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues/Transfers				
Interest	-40	0	0	0
Transfers From General Fund	134,680	134,700	134,700	134,681
Total Revenues	134,640	134,700	134,700	134,681
Expenditures				
Principal	111,479	116,600	116,553	121,856
Interest	23,201	18,100	18,129	12,825
Total Expenditures	134,680	134,700	134,682	134,681
Change in Fund Balance	-40	0	18	0
Beginning Fund Balance	712	672	672	690
Ending Fund Balance	672	672	690	690

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

Water Operations Fund #510

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues and Transfers				
Grants - State & Local	10,410	-	70,456	92,000
Water Service Charges	4,284,504	4,317,000	5,603,037	6,335,000
Water Penalties	49,040	60,000	57,963	60,000
Interest Earnings	14,233	13,600	17,161	18,000
Other Miscellaneous Revenues	261,188	216,000	934,701	216,000
Total Revenues	4,619,374	4,606,600	6,683,318	6,721,000
Expenditures and Transfers				
Salaries and Benefits	1,028,955	1,277,692	1,186,139	1,375,498
Services	570,245	614,800	758,773	663,785
Supplies and Water Purchases	4,292,682	2,910,272	2,725,198	2,872,170
Debt Services	186,218	311,571	311,571	261,160
Depreciation	630,437	587,742	587,742	676,000
Capital Outlay	1,357,178	-	-	35,000
Interfund Transfers	690,789	949,952	1,122,752	771,156
Appropriated Contingency	0	0	0	67,850
Contra Expense	(1,230,156)	0	0	-
Total Expenses	7,526,349	6,652,029	6,692,175	6,722,619
Net Change in Fund Balance	(2,906,974)	(2,045,429)	(8,857)	(1,619)
Beginning Fund Balance	4,087,406	1,180,432	1,180,432	1,171,575
Ending Fund Balance	1,180,432	(864,997)	1,171,575	1,169,956

Water Capacity Fee Fund #520

	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues				
Water Capacity Fees	\$ 177,911	171,882	1,277,780	\$ 2,897,238
Miscellaneous	1,419	3,381		-
Total Revenues	\$ 179,330	175,263	1,277,780	\$ 2,897,238
Expenditures				
Depreciation	\$ 532,141	532,141	437,008	\$-
Debt Service	1,262,756	161,151	151,470	149,600
CIP Transfers and Expenses	506,072	68,126	265,116	-
Total Expenditures	\$ 2,300,969	761,418	853,594	\$ 149,600
Change in Fund Balance	(2,121,639)	(586,155)	424,186	2,747,638
Estimated Beginning Fund Balance	4,156,857	2,035,218	1,449,063	1,873,249
Estimated Ending Fund Balance	\$ 2,035,218	1,449,063	1,873,249	\$ 4,620,887

Wastewater Operations Fund #540

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues and Transfers				
Utility Service Charge - Sewer	3,914,276	4,400,000	4,096,308	4,177,000
Recycled Water	-	128,500	128,500	128,500
Interest	12,248	13,000	17,584	17,760
Misc. Revenues - Other	72,657	81,475	89,571	90,000
Transfers In	300,000	300,000	300,000	300,000
Total Revenues	4,299,181	4,922,975	4,631,963	4,713,260
Expenses and Transfers				
Salaries and Benefits	1,319,404	1,512,240	1,375,970	1,452,887
Services	650,095	735,850	605,880	758,853
Supplies	393,443	410,900	782,701	376,860
Debt Service	422,541	567,644	238,604	211,214
Depreciation	505,892	402,461	402,461	402,000
Capital Outlay	16,915	20,000	20,000	30,000
Interfund Transfers	1,118,820	1,276,295	1,369,430	1,437,744
Appropriated Contingency	-	-	-	45,978
Contra Expense	(1,030,772)	-	-	-
Total Expenses	3,396,339	4,925,390	4,795,046	4,715,536
Net Change in Fund Balance	902,842	(2,415)	(163,083)	(2,276)
Beginning Fund Balance	4,863,367	5,766,209	5,766,209	5,603,126
Ending Fund Balance	5,766,209	5,763,794	5,603,126	5,600,849

Wastewater Capacity Fee Fund #550

		Actual 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues and Transfers					
Capacity Fees	\$	36,499	70,143	963,374	\$ 3,441,416
Interest		150,552	150,522		-
Total Revenues	\$	187,051	220,665	963,374	\$ 3,441,416
Expenses and Transfers					
Depreciation	\$	710,589	710,589	-	\$-
Debt Service		495,990	97,218	409,248	410,219
Interfund Transfer to Wastewater CIP		-	18,120	-	461,261
Interfund Transfer to General Cap Projs Fund		66,229	58,590	13,575	
Total Expenditures / Transfers	\$ [·]	1,272,808	884,517	422,823	\$ 871,480
Revenue less Expense	•	1,085,757)	(663,852)	540,551	2,569,936
Estimated Beginning Balance		1,160,500	74,743	(589,109)	(48,558)
Estimated Ending Fund Balance	\$	74,743	(589,109)	(48,558)	\$ 2,521,378

City of American Canyon 2016-17 Fiscal Year Budget Internal Service Funds

Building Maintenance Internal Service Fund #651

Revenues Intergovernmental Grants (FEMA-Earthquake Reimb) 65,198	
Intergovernmental Grants (FEMA Fathguele Beimb) 65,109	
intergovernmental Grants (FEIVA-Eattiquake Keimb) 03, 190	
Charges for Services 401,039 332,000 333,339 407,300)
Interest (105) 82 82	-
Transfers In	
Total Revenues 466,133 332,082 333,421 407,300)
Operating Expenditures:	
Personnel Expenses 108,865 112,328 121,382 114,273	3
Operating Expense 314,999 194,250 228,536 274,946	3
Major Equipment	-
Debt Service Payments	
Transfers Out 14,516 25,400 25,400 19,907	1
Total Expenditures 438,380 331,978 375,318 409,120)
Change in Fund Balance 27,753 104 (41,897) (1,820)))
Beginning Fund Balance - 27,753 27,753 127,753	3
Transfer from Gen Fund to Establish Reserve 100,000 100,000	
Ending Fund Balance 27,753 127,753 127,753 125,933	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.

City of American Canyon 2016-17 Fiscal Year Budget Internal Service Funds

Fleet Operations Internal Service Fund #652

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues:				
Charges for Services	358,163	532,200	532,200	554,023
Interest	24	85	85	-
Miscellaneous	34,385	-	-	-
Transfers In	10,400	11,800	11,800	36,758
Total Revenues	402,973	544,085	544,085	590,781
Operating Expenditures:				
Personnel Expenses	161,308	140,744	143,339	143,601
Operating Expense	189,747	154,600	141,881	146,400
Major Equipment	372,062	197,200	216,321	230,000
Debt Service Payments	36,757	36,800	36,800	36,758
Transfers Out	4,116	39,500	39,500	36,718
Contra Expense	(399,533)	-	-	-
Total Expenditures	364,458	568,844	577,841	593,477
Change in Fund Balance	38,515	(24,759)	(33,756)	(2,696)
Beginning Fund Balance	-	38,515	38,515	304,759
Transfer from Gen Fund to Establish Reserve	-	300,000	300,000	-
Ending Fund Balance	38,515	313,756	304,759	302,063

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.

City of American Canyon 2016-17 Fiscal Year Budget Internal Service Funds

Information Systems Internal Service Fund #653

	Actual FY 2014-15	Adopted Budget FY 2015-16	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Revenues:				
Charges for Services	360,531	441,800	441,800	440,000
Interest	27	-	166	-
Transfers In	8,232			-
Total Revenues	368,790	441,800	441,966	440,000
Operating Expenditures: Personnel Expenses Operating Expense Major Equipment Debt Service Payments Transfers Out Total Expenditures	20,283 352,030 - 24,546 - 396,859	19,872 357,406 50,000 23,300 6,500 457,078	20,048 333,093 - 25,042 6,500 384,683	19,989 344,983 50,000 23,253 1,400 439,625
Change in Fund Balance Beginning Fund Balance Transfer from Gen Fund to Establish Reserve	(28,069) - -	(15,278) (28,069) 200,000	57,283 (28,069) 200,000	375 229,214 -
Ending Fund Balance	(28,069)	156,653	229,214	229,590

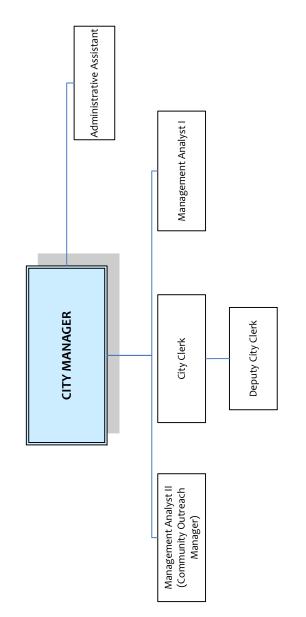
Internal Service Funds are established to account for any activity that provides goods or services to other funds and departments on a cost reimbursement basis.

Note: This fund was established with the FY 2014-15 Budget.



Department Summaries

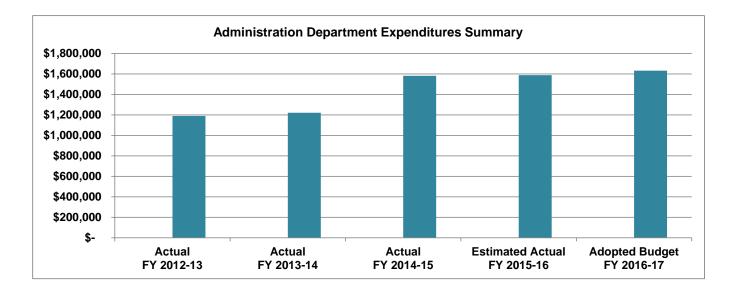




Administration Department # 10 General Fund #100 Summary

	Actual FY 2012-13		Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17	
Expenditures							
Personnel	\$	605,070	730,969	735,846	798,698	\$	794,370
Supplies & Services		585,043	490,339	846,236	718,776		779,700
Transfers Out		-	-		71,100		57,200
Total for Department	\$	1,190,113	1,221,308	1,582,082	1,588,574	\$	1,631,270

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
City Council	5.0	5.0
City Manager	3.50	3.5
City Clerk	2.0	2.0
Economic Development	-	
Total Staff Full Time Equivalents	10.50	10.50

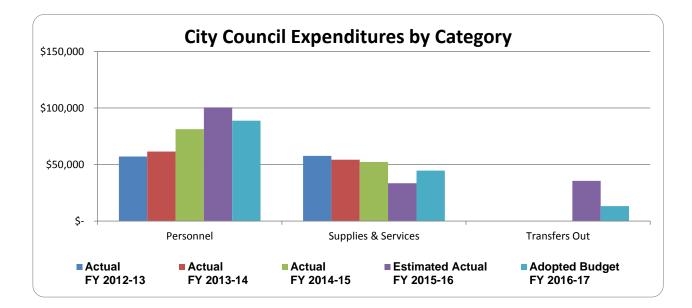


Administration Department #10 - City Council Division #110

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 2012-13				Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17	
Expenditures								
Personnel	\$	56,997	61,381	81,199	100,434	\$	88,789	
Supplies & Services		57,677	54,192	52,215	33,384		44,600	
Transfers Out		-	-	-	35,600		13,200	
Division Total	\$	114,674	115,573	133,414	169,418	\$	146,589	

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
City Council Members	5.00	5.00
Total Full Time Equivalents	5.00	5.00

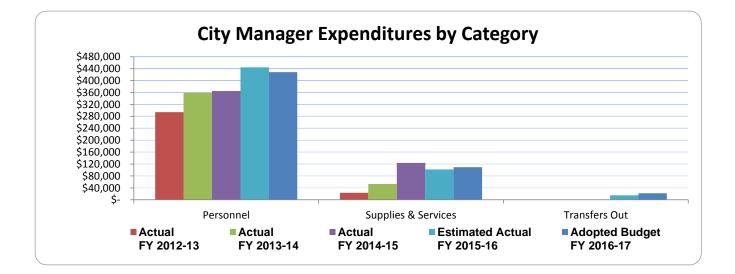


Administration Department #10 - City Manager Division #120

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 2012-13				Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget 7 2016-17
Expenditures								
Personnel	\$	294,265	359,342	365,277	444,563	\$ 428,302		
Supplies & Services		23,327	53,344	124,151	102,058	109,450		
Transfers Out		-	-	-	15,200	22,000		
Division Total	\$	317,592	412,686	489,428	561,821	\$ 559,752		

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
City Manager	0.50	0.50
Management Analyst I	0.25	0.50
Management Analyst II	1.00	1.00
City Clerk	-	0.25
Deputy City Clerk	0.30	0.75
Administrative Assistant	0.50	0.50
Total Full Time Equivalents	2.55	3.50

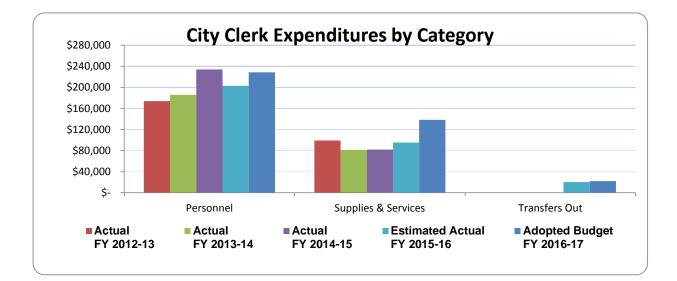


Administration Department #10 - City Clerk Division #130

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 2012-13		Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget (2016-17
Expenditures						
Personnel	\$	173,921	185,811	233,960	203,132	\$ 228,616
Supplies & Services		99,251	81,329	81,830	95,153	138,300
Transfers Out		-	-	-	20,300	22,000
Division Total	\$	273,172	267,140	315,790	318,585	\$ 388,916

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
City Manager	0.20	0.50
City Clerk	-	0.75
Deputy City Clerk	0.70	0.75
Total Full Time Equivalents	0.90	2.00

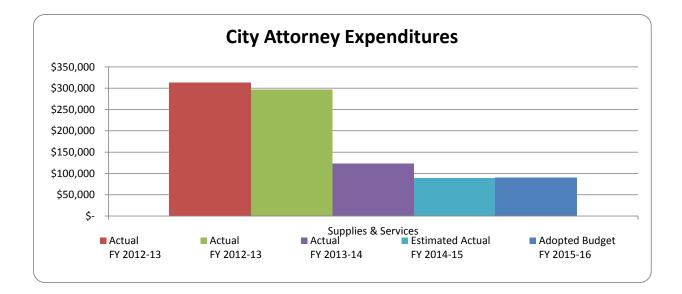


Administration Department #10 - City Attorney Division #140

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 (2012-13	Actual FY 2012-13	Actual FY 2013-14	Estimated Actual FY 2014-15	E	dopted Budget 2015-16
Expenditures						
Supplies & Services	\$ 312,518	295,942	122,532	88,500	\$	90,000
Division Total	\$ 312,518	295,942	122,532	88,500	\$	90,000

Comment: City Attorney services are contracted.

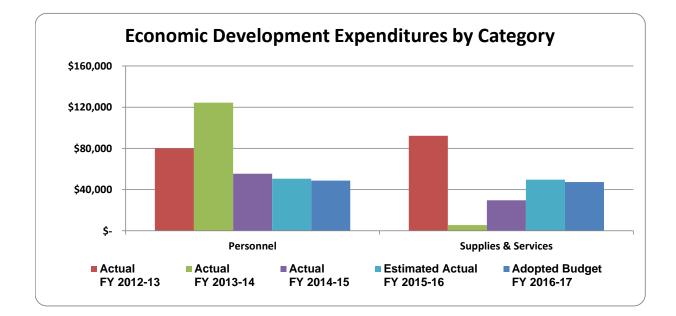


Administration Department #10 - Economic Development Division #620

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

		Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17	
Expenditures							
Personnel	\$	79,888	124,435	55,410	50,569	\$	48,663
Supplies & Services	_	92,269	5,532	29,599	49,681		47,350
Division Total	\$	172,157	129,967	85,009	100,250	\$	96,013

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
City Manager	0.20	-
Management Analyst II	0.34	-
Total Full Time Equivalents	0.54	-

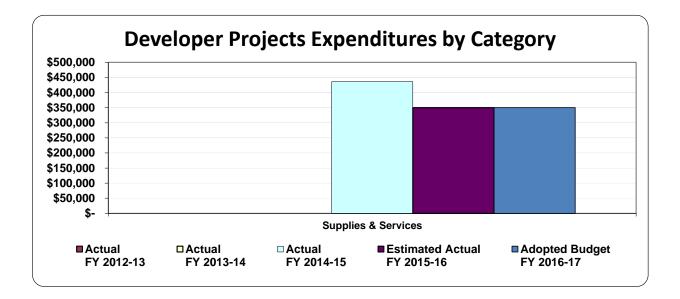


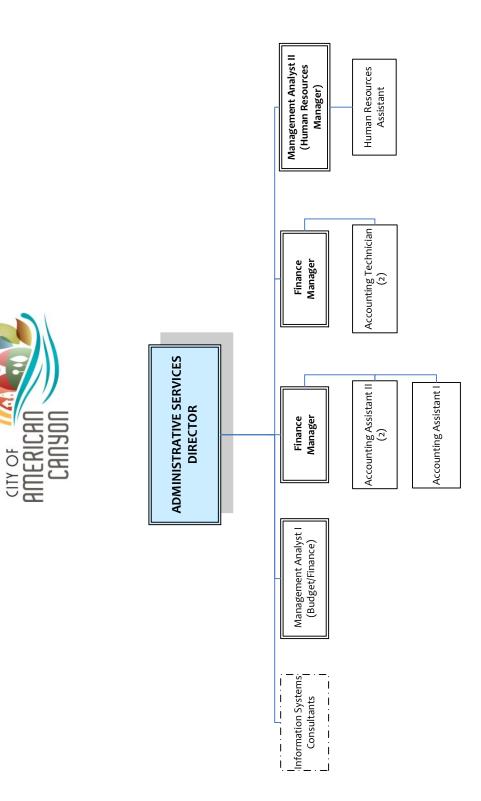
Administration Department #10 - Developer Projects Division #660

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.

	Act FY 20		Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	Adopted Budget (2016-17
Expenditures							
Supplies & Services	\$	-	-	435,909	350,000	\$	350,000
Division Total	\$	-	-	435,909	350,000	\$	350,000

Comment: No positions are budgeted in this division.

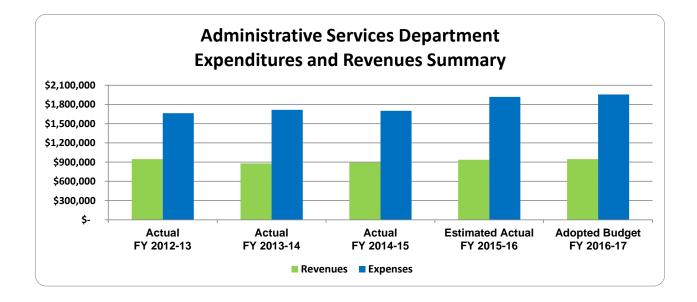




Administrative Services Department #20 General Fund #100 Summary

	F	Actual Y 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget Y 2016-17
Expenditures by Category						
Personnel	\$	935,097	1,005,837	1,041,028	1,057,003	\$ 1,142,600
Supplies & Services		728,298	709,774	660,302	800,535	751,334
Transfers Out		-	-		61,000	61,600
Total for Department	\$	1,663,395	1,715,611	1,701,330	1,918,538	\$ 1,955,534
Revenues						
Finance	\$	221,955	221,955	216,200	239,356	\$ 202,650
Utility Billing		530,300	444,230	453,478	462,017	446,800
Human Resources		81,700	91,175	110,402	133,928	209,647
Risk Management		113,420	122,067	110,450	100,795	88,300
Total for Department	\$	947,375	879,427	890,530	936,096	\$ 947,397

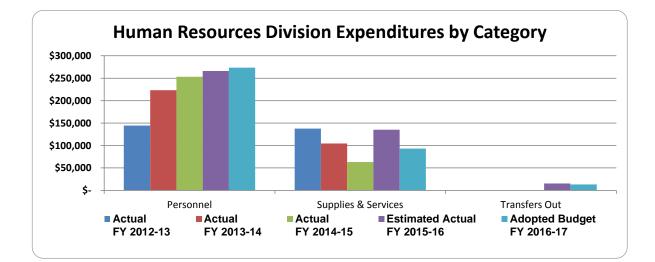
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Finance	4.80	4.80
Utility Billing	3.40	3.40
Human Resources	2.20	2.20
Risk Management	-	-
Total Full Time Equivalents	10.40	10.40



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 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget Y 2016-17
Expenditures Personnel	\$	144,298	223,423	253,176	266,164		273,668
Supplies & Services	Ψ	137,689	104,608	63,006	135,226		93,235
Transfers Out		-	-	-	15,200		13,200
Division Total	\$	281,987	328,032	316,182	416,590	\$	380,103
Revenues / Funding Sources Intergovernmental - Grants Miscellaneous Transfers In Division Total	\$ \$	- - 91,175 91,175	11,651 3,080 <u>100,370</u> 115,101	16,920 - 93,482 110,402	13,428 - 120,500 133,928	\$ \$	10,000 - 199,647 209,647
Division Staffing Full Time Equivalent Positions	I	Adopted Budget 2015-16	Adopted Budget FY 2016-17				
Admin Services Director		0.20	0.20				
Human Resources Assistant		1.00	1.00				
Management Analyst		1.00	1.00				
Total Full Time Equivalents		2.20	2.20				

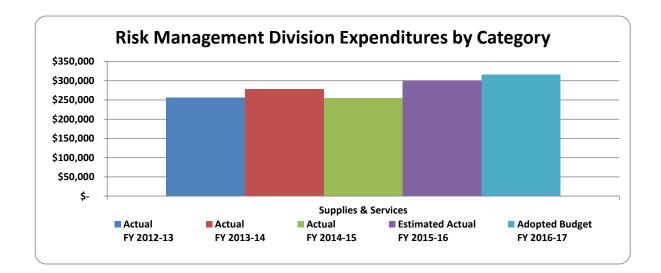


Administrative Services Department #20 - Risk Management Division #160

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

Expenditures	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget (2016-17
Supplies & Services	\$ 256.060	277,567	255,281	300.518	\$ 315,479
Division Total	\$ 256,060	277,567	255,281	300,518	\$ 315,479
Revenues Intergovernmental - Grants	\$ -	7,747	7,043	10,600	\$ 12,000
Miscellaneous Transfers In	58,895	58,733	47,097	16,295	76 200
Division Total	\$ 63,172 122,067	66,400 132,880	56,309 110,449	73,900 100,795	\$ 76,300 88,300

Comment: No positions are budgeted in this division.

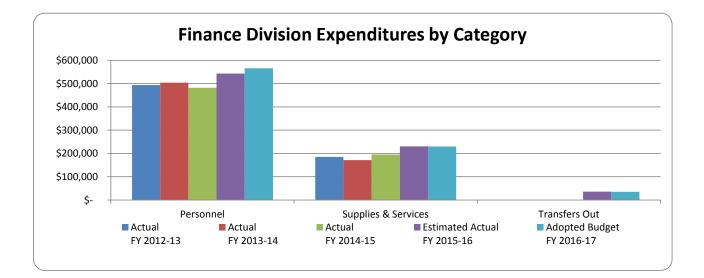


Administrative Services Department #20 - Finance Division #210

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 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	Adopted Budget (2016-17
Expenditures							
Personnel	\$	493,448	504,378	482,185	543,271	\$	565,738
Supplies & Services		185,391	171,352	195,705	230,243		229,520
Transfers Out		-	-	-	35,600		35,200
Division Total	\$	678,839	675,730	677,890	809,114	\$	830,458
Revenues							
Miscellaneous	\$	2,795	3,837	14,856	3,000	\$	3,000
Transfers in	_	219,160	210,230	201,344	236,356		199,650
Division Total	\$	221,955	214,067	216,200	239,356	\$	202,650

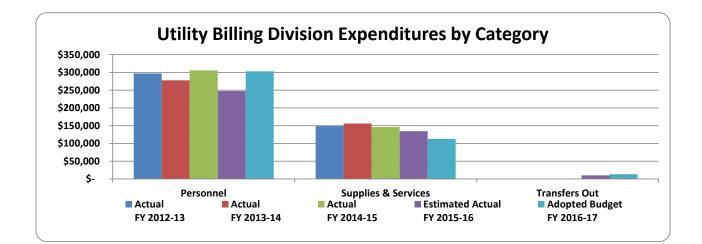
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Accounting Assistant	0.70	0.70
Accounting Technician	2.00	2.00
Admin Services Director	0.60	0.60
Management Analyst I	0.50	0.50
Finance Manager	1.00	1.00
Total Full Time Equivalents	4.80	4.80



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.

Eveneditures		Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	dopted Budget 7 2016-17
Expenditures Personnel Supplies & Services	\$	297,351 149,158	278,036 156,246	305,667 146,310	247,568 134,548	\$	303,194 113,100
Transfers Out		-	-	-	10,200		13,200
Division Total	\$	446,509	434,282	451,977	392,316	\$	429,494
Revenues Transfers in Division Total	\$ \$	444,230 444,230	503,180 503,180	453,478 453,478	462,017 462,017	\$ \$	446,800 446,800
Division Staffing Full Time Equivalent Positions	I	dopted Budget 2015-16	Adopted Budget FY 2016-17				
Accounting Assistant I		2.30	1.00				
Accounting Asistant II		-	1.30				
Admin Services Director		0.10	0.10				
Finance Manager		1.00	1.00				

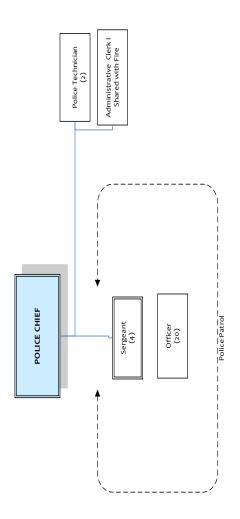


3.40

3.40

Total Full Time Equivalents

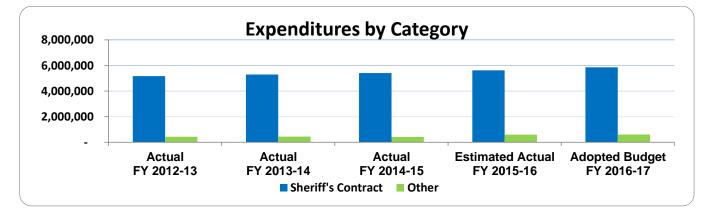


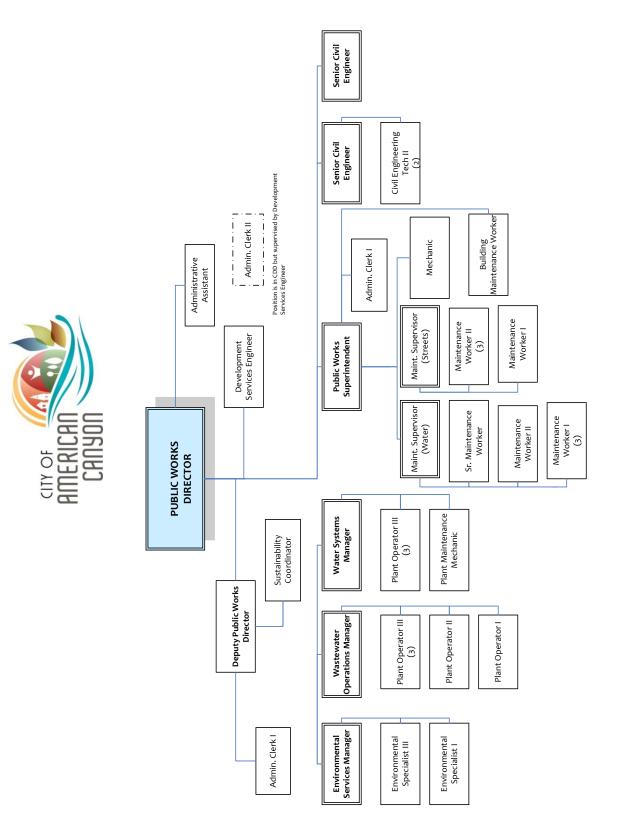


Police Department # 30 Division # 310 General Fund #100 Summary

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

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Expenditures					
Personnel	\$ 202,607	227,932	209,391	201,639	\$ 198,040
Sheriff's Contract	5,174,676	5,289,873	5,411,400	5,623,736	5,861,815
Supplies & Services	212,479	174,302	160,220	137,100	168,200
Capital Outlay	19,382	37,318	50,757	34,000	34,500
Transfers Out	-	-	-	216,700	203,606
Division Total	\$ 5,609,144	5,729,426	5,831,768	6,213,175	\$ 6,466,161
Revenues					
Miscellaneous	\$ 10,472	12,461	24,769	95,951	\$ 129,700
Fines & Forfeitures	160,921	119,496	96,283	53,500	85,000
Transfers In	100,784	107,181	116,087	107,069	135,000
Division Total	\$ 272,177	239,138	237,139	256,520	\$ 349,700
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17			
City Staff			Comments:		
Police Technician	2.00	2.00	Admin Cler	k II is shared	between the
Administrative Clerk II	0.70	0.70	City (70%)	and the Fire D	istrict (30%).
Total Full Time Equivalents - City	2.70	2.70			
			Law Enford	cement Service	es provided
Sheriff's Contract Staff				ounty Sheriff th	•
Police Chief	1.00	1.00	• •	l agreement.	5
Sergeant	4.00	4.00		-	
Deputy Sheriff	19.00	19.00			
Total Full Time Equivalents - Contract	24.00	24.00			

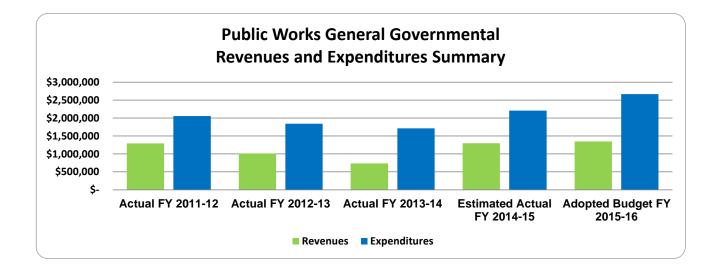




Public Works Department #50 General Fund #100 Summary

	F	Actual Y 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Expenditures						
Personnel	\$	1,370,994	1,242,819	1,392,420	1,493,382	\$ 1,609,354
Supplies & Services		460,875	469,074	709,414	635,348	924,989
Capital Outlay		11,233	-	15,301	-	-
Transfers Out		-	-	-	162,600	181,529
Total for Department	\$	1,843,102	1,711,892	2,117,135	2,291,330	\$ 2,715,872
Revenues						
Public Works Admin	\$	412,153	381,760	312,127	307,100	350,493
Capital Projects Admin		2,588	4,698	9,868	291,453	334,108
Street Maintenance		362,135	327,222	300,603	300,039	300,000
Storm Drain		205,136	13,966	153,566	296,684	380,890
City Engineer		29,809	6,783	3,375	1,820	1,750
Total for Department	\$	1,011,820	734,428	779,539	1,197,096	\$ 1,367,241

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Public Works Admin	3.50	3.50
Capital Projects Admin	4.00	4.00
Street Maintenance	3.30	3.30
Storm Drain	2.60	1.60
City Engineer	1.00	1.00
Total Full Time Equivalents	14.40	13.40

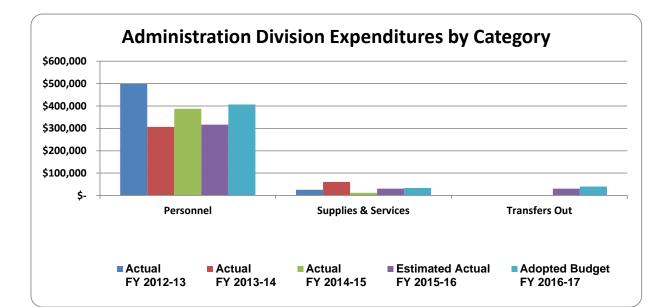


Public Works Department #50 - Administration Division #510

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 2012-13				Estimated Actual FY 2015-16	Adopted Budget FY 2016-17	
Expenditures							
Personnel	\$	498,301	306,859	387,441	316,829		406,661
Supplies & Services		25,584	60,698	11,940	30,685		33,300
Transfers Out		-	-	-	30,500		39,600
Division Total	\$	523,885	367,557	399,381	378,014	\$	479,561
Revenues							
Intergovernmental - Grants	\$	-	-	14,970	-		-
Transfers In		412,153	381,760	297,157	307,100		350,493
Division Total	\$	412,153	381,760	312,127	307,100	\$	350,493

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Administrative Assistant	1.50	1.50
Administrative Clerk	1.00	1.00
Public Works Director	1.00	1.00
Total Full Time Equivalents	3.50	3.50

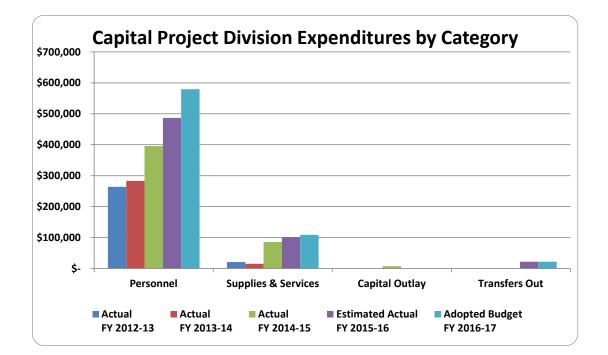


Public Works Department #50 - Capital Projects Division #515

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

	Actual FY 2012-13 F		I Actual Actual		Estimated Actual FY 2015-16	Adopted Budget FY 2016-17	
Expenditures							
Personnel	\$ 2	264,190	283,262	395,641	486,798	\$	579,217
Supplies & Services		21,057	15,122	85,434	101,648		108,800
Capital Outlay		-	-	7,592	-		-
Transfers Out		-	-	-	21,900		21,835
Division Total	\$ 2	285,247	298,384	488,667	610,346	\$	709,852
Revenues							
Permits	\$	2,524	2,188	4,742	10,249	\$	7,000
Miscellaneous		64	116	2,662	305		-
Transfers In	_	-	2,394	2,464	280,899		327,108
Division Total	\$	2,588	4,698	9,868	291,453	\$	334,108

	Adopted	Adopted
Division Staffing Full Time	Budget	Budget
Equivalent Positions	FY 2015-16	FY 2016-17
Senior Civil Engineer	2.00	2.00
Civil Engineering Technician	2.00	2.00
Total Full Time Equivalents	4.00	4.00



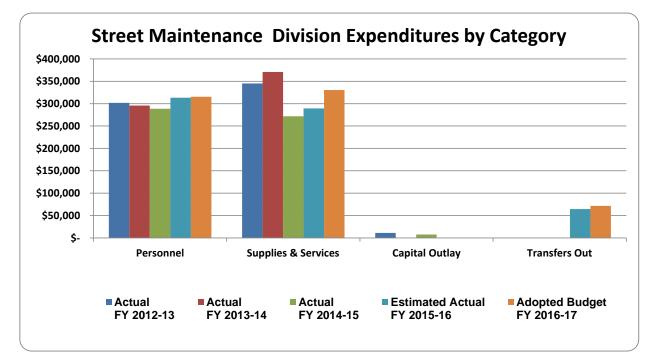
Public Works Department #50 - Street Maintenance Division #520

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

	Actual FY 2012-13		Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Expenditures						
Personnel	\$	301,905	295,788	288,641	313,271	315,326
Supplies & Services		345,057	370,782	271,730	289,491	330,440
Capital Outlay		11,233	-	7,708	-	-
Transfers Out		-	-	-	64,500	71,694
Division Total	\$	658,195	666,570	568,079	667,262	\$ 717,460
Revenues						
Intergovernmental - Grants	\$	-	-	603	-	-

Division Total	\$	362,135	327,222	300,603	300,039 \$	300,000
Transfers In		294,413	325,667	300,000	300,000	300,000
Miscellaneous		67,722	1,555	-	39	
9	+					

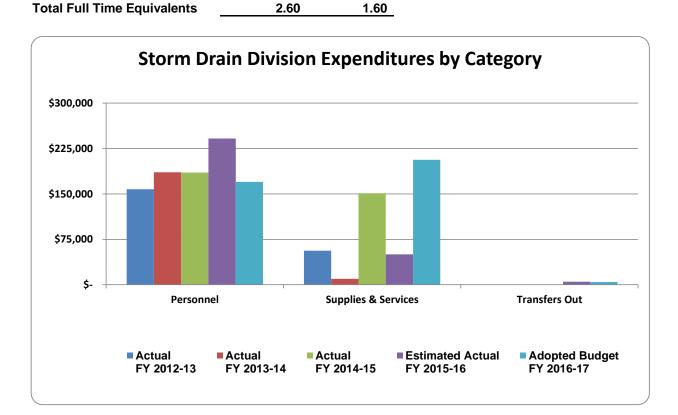
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Maintenance Supervisor	0.75	0.75
Maintenance Worker	2.30	2.30
PW Superintendent	0.25	0.25
Total Full Time Equivalents	3.30	3.30



Public Works Department # 50 - Storm Drain Division #525

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

		Actual (2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget ⁄ 2016-17
Expenditures							
Personnel	\$	157,680	185,672	185,255	241,328	\$	169,761
Supplies & Services		56,239	9,863	151,105	50,256		206,429
Transfers Out		-	-	-	5,100		4,400
Division Total	\$	213,919	195,536	336,360	296,684	\$	380,590
Revenues Transfer from Measure A Fund Division Total	\$ \$	205,136 205,136	<u>13,966</u> 13,966	153,566 153,566	296,684 296,684	\$ \$	380,890 380,890
Division Staffing Full Time Equivalent Positions	I	Adopted Budget (2015-16	Adopted Budget FY 2016-17				
Maintenance Supervisor		0.25	0.25				
Maintenace Worker		1.70	0.70				
PW Superintendent		0.25	0.25				
Building Inspector		-	-				
Environmental Specialist		0.40	0.40				

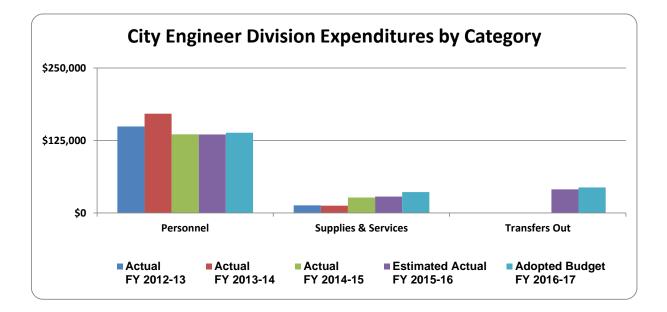


Public Works Department # 50 - City Engineer Division #650

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 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	l	Adopted Budget (2016-17
Expenditures						
Personnel	\$ 148,919	171,238	135,442	135,156	\$	138,389
Supplies & Services	12,939	12,608	26,599	28,268		36,020
Transfers Out	 -	-	-	40,600		44,000
Division Total	\$ 161,858	183,846	162,041	204,024	\$	218,409
Revenues						
Permits	\$ 26,298	4,148	1,759	1,820	\$	1,750
Charges for Services - Gen Gov	-	-	266	-		
Miscellaneous	3,511	2,635	1,350	-		
Division Total	\$ 29,809	6,783	3,375	1,820	\$	1,750

	Adopted	Adopted
Division Staffing Full Time	Budget	Budget
Equivalent Positions	FY 2015-16	FY 2016-17
Development Svc Engineer	1.00	1.00
Total Full Time Equivalents	1.00	1.00

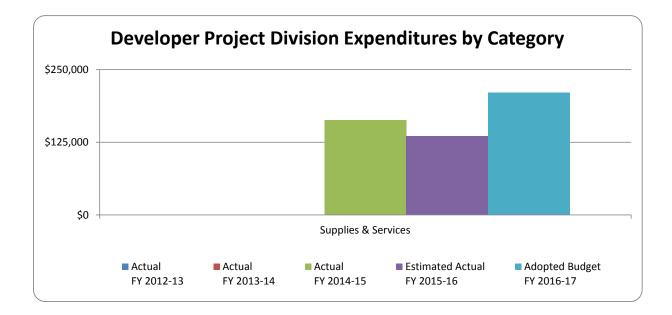


Public Works Department #50 - Developer Project Division #660

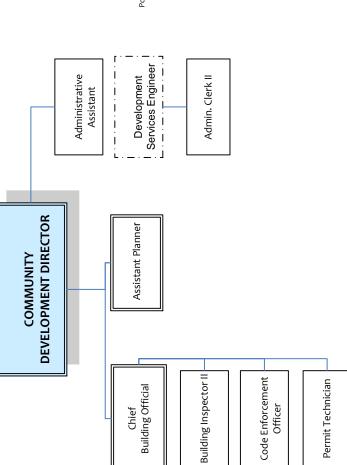
Mission: Cooperatively work with the development community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City to ensure they are safe, reliable, and maintainable.

	 tual)12-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	Adopted Budget 7 2016-17
Expenditures						
Supplies & Services	 -	-	162,606	135,000	\$	210,000
Division Total	\$ -	-	162,606	135,000	\$	210,000

Comment: No staff positions are budgeted in this division.







Position is in PW but Supervises the Admin. Clerk II

Community Development Department # 60 General Fund #100 Summary

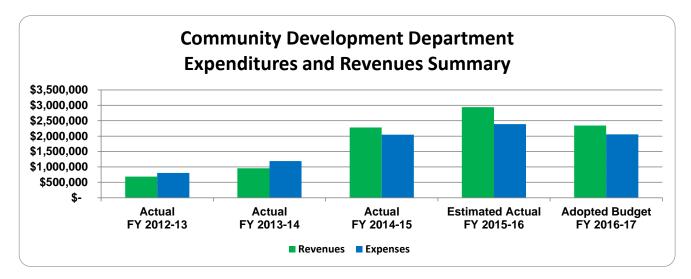
	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget Y 2016-17
Expenditures					
Personnel	\$ 509,210	550,579	706,861	723,076	\$ 838,160
Supplies & Services	297,575	639,832	1,338,276	1,605,526	1,155,513
Transfers Out	 -	-	-	62,500	65,835
Total for Department	\$ 806,785	\$ 1,190,411	\$ 2,045,137	\$ 2,391,102	\$ 2,059,508
Revenues					
Planning & Engineering	\$ 113,770	40,701	57,713	353,040	\$ 319,175
Housing Services	61,552	60,420	61,117	174,000	44,000
Building and Safety	175,114	289,938	477,632	337,815	416,000
Developer Project	 334,435	566,041	1,681,547	2,077,167	1,562,000
Total for Department	\$ 684,871	957,100	2,278,009	2,942,022	\$ 2,341,175

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Planning	3.25	3.25
Housing Services	-	-
Building and Safety	4.25	4.25
Developer Projects	-	-
Total Full Time Equivalents	7.50	7.50

Comments:

Chief Building Official duties were contracted in prior years.



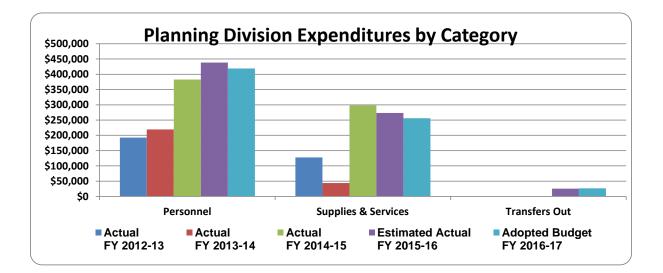


Community Development Department #60 - Planning Division #610

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

	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	В	lopted udget 2016-17
Expenditures	 					
Personnel	\$ 192,872	219,510	382,558	438,522		418,896
Supplies & Services	127,590	43,969	298,275	273,078		255,913
Transfers Out	 -	-	-	25,400		26,400
Division Total	\$ 320,462	263,479	680,833	737,000	\$	701,209
Revenues						
Permits	\$ 5,898	5,562	6,545	5,806		6,000
Intergovernmental - Grants	-	647	11,490	250,000		228,175
Charges for Services - Gen Gov	3,886	8,095	11,719	63,612		65,000
Miscellaneous	103,986	26,397	21,134	24,000		20,000
Transfers In	 -	-	3,300	143		-
Division Total	\$ 113,770	40,701	54,188	343,561	\$	319,175

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Administrative Clerk	0.50	0.50
Administrative Assistant	0.85	0.85
Assistant Planner	1.00	1.00
Community Development Director	0.90	0.90
Total Full Time Equivalents	3.25	3.25

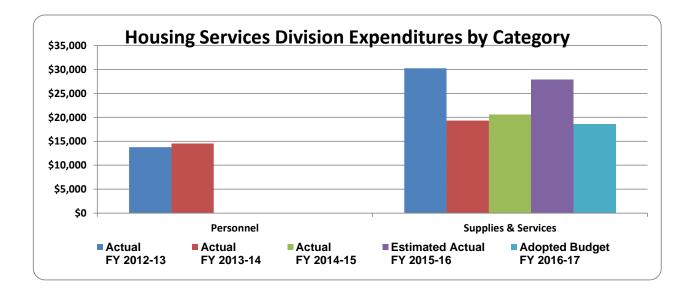


Community Development Department #60 - Housing Services Division #630

Mission: To provide a variety of housing options and types of housing for all levels of income.

	-	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	E	dopted Budget 2016-17
Expenditures							
Personnel	\$	13,784	14,534	-	-		-
Supplies & Services		30,236	19,327	20,555	27,900		18,600
Division Total	\$	44,020	33,861	20,555	27,900	\$	18,600
Revenues							
Rents	\$	61,552	60,420	61,117	42,000	\$	44,000
Proceeds of Sale		-	-	-	132,000		_
Division Total	\$	61,552	60,420	61,117	174,000	\$	44,000

Comment: No positions are budgeted in this division.

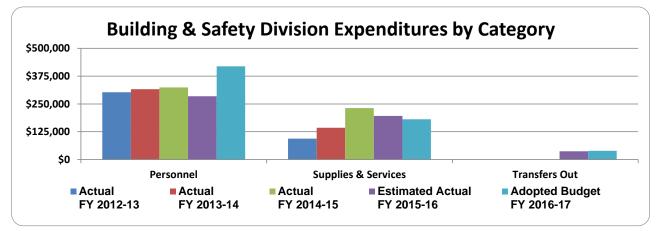


Community Development Department #60 - Building and Safety Division #640

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

	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget (2016-17
Expenditures					
Personnel	\$ 302,553	316,535	324,014	284,554	\$ 419,264
Supplies & Services	94,160	143,102	231,298	196,141	181,000
Transfers Out	 -	-	-	37,100	39,435
Division Total	\$ 396,713	459,637	555,312	517,795	\$ 639,699
Revenues					
Permits	\$ 146,752	161,456	239,437	253,026	\$ 260,000
Grants	\$ -	-	7,988	-	\$ -
Charges for Services - Gen Gov	35,225	126,034	228,821	79,144	150,000
Miscellaneous	987	1,848	299	182	5,000
Fines and Forfeitures	(7,850)	600	700	5,443	1,000
Transfers In	 -	-	387	20	
Division Total	\$ 175,114	289,938	477,632	337,815	\$ 416,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Administrative Assistant	0.15	0.15
Administrative Clerk	0.50	0.50
Building Inspector	0.50	0.50
Chief Building Official	1.00	1.00
Code Enforcement Officer	1.00	1.00
Community Development Director	0.10	0.10
Permit Technician	1.00	1.00
Total Full Time Equivalents	4.25	4.25

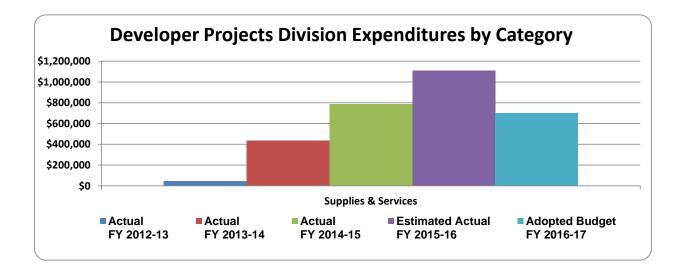


Community Development Department #60 - Developer Projects Division #660

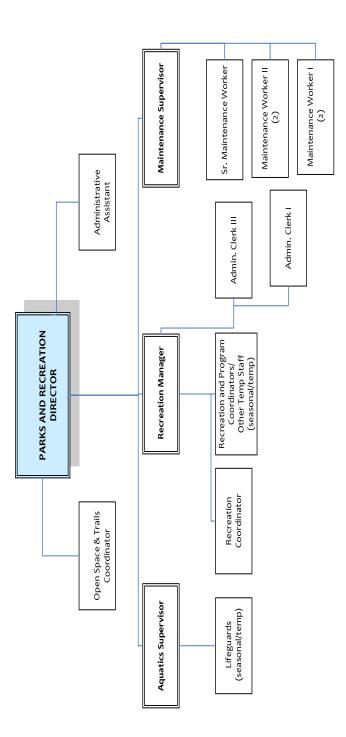
Mission: Cooperatively work with the development community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City to ensure they are safe, reliable, and maintainable.

Expenditures		Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget Y 2016-17
Supplies & Services	\$	45,589	433,434	788,149	1,108,406	\$	700,000
Division Total	\$	45,589	433,434	788,149	1,108,406	\$	700,000
Revenues	•					•	
Charges for Services - Gen Gov	\$	334,435	566,041	1,681,547	2,077,167	\$	1,562,000
Division Total	\$	334,435	566,041	1,681,547	2,077,167	\$	1,562,000

Comment: No positions are budgeted in this division.







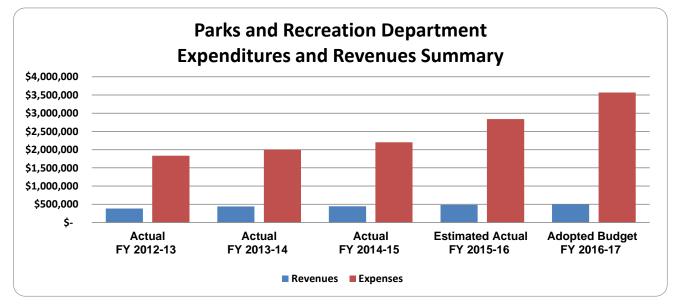
Parks and Recreation Department #70 General Fund #100 Summary

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Expenditures					
Personnel	\$ 1,245,835	1,435,715	1,604,749	1,589,636	\$ 1,993,605
Supplies & Services	501,691	565,231	598,986	987,424	1,279,301
Capital Outlay	85,566	-	-	-	15,000
Transfers Out	-	-	-	263,200	281,071
Total for Department	\$ 1,833,092	2,000,946	2,203,735	2,840,260	\$ 3,568,977
Revenues					
Administration	\$ 195,888	218,403	92,757	88,569	23,000
Recreation Programs	49,952	54,454	204,140	187,636	283,000
Aquatics	93,874	121,489	132,677	135,321	137,190
Senior Multi-Use Center	11,298	12,803	14,208	14,544	-

56,400 Facility Rentals* _ _ -_ Parks Maintenance 34,130 31,970 59,005 -**Total for Department** \$ 385,142 439,119 443,782 485,075 \$ 499,590

*Facility Rentals is a newly created division in FY 2016-17.

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Recreation Admin	2.20	3.70
Recreation Program	2.80	2.80
Aquatics	1.60	1.50
Parks Maintenance	5.40	6.50
Total Staff Full Time Equivalents	12.00	14.50

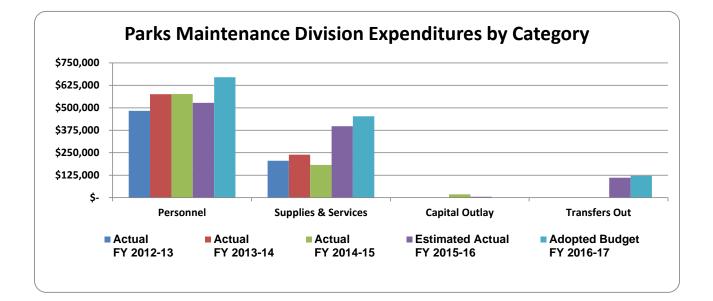


Parks and Recreation Department #70 - Park Maintenance Division #540

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

		Actual (2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget Y 2016-17	
Expenditures							
Personnel	\$	483,164	575,968	576,529	527,832	\$ 669,844	
Supplies & Services		205,621	238,885	181,910	397,590	453,049	
Capital Outlay		-	-	18,902	5,000	-	
Transfers Out		-	-	-	-	110,800	121,718
Division Total	\$	688,785	814,853	777,341	1,041,222	\$ 1,244,611	
Revenues							
Contributions & Miscellaneous	\$	2,000	-	-	3,500	\$ -	
Transfers In		32,130	31,970	-	55,505	-	
Division Total	\$	34,130	31,970	-	59,005	\$ -	
		al a méa al	Adapted				

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Environmental Specialist	-	1.00
Maintenance Supervisor	0.90	1.00
Maintenance Worker	3.60	3.60
Senior Maintenance Worker	0.90	0.90
Total Full Time Equivalents	5.40	6.50

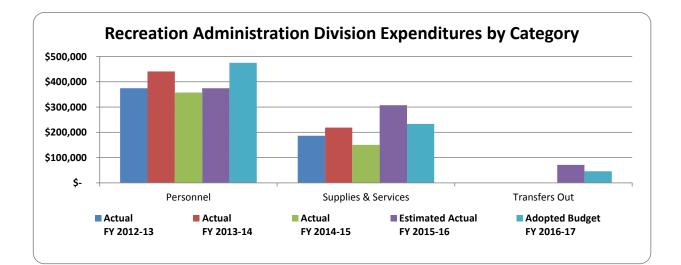


City of American Canyon 2016-17 Fiscal Year Budget Parks and Recreation Department #70 - Administration Division #710

Mission: To provide recreation activities and services to the community.

	Actual FY 2012-13		Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget (2016-17
Expenditures							
Personnel	\$	374,411	441,032	357,436	374,135	\$	474,757
Supplies & Services		186,450	218,651	150,130	307,091		233,310
Transfers Out		-	-	-	71,600		46,118
Division Total	\$	560,861	659,683	507,566	752,826	\$	754,185
Revenues							
Charges for Services - Recreation	\$	150,979	157,683	19,238	21,500	\$	-
Rents		34,456	26,563	40,892	40,086		-
Miscellaneous		10,454	34,157	26,324	9,483		8,000
Donations/Contributions		-	-	6,304	17,500		15,000
Division Total	\$	195,889	218,403	92,758	88,569	\$	23,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Administrative Assistant	1.00	1.00
Administrative Clerk I	-	1.00
Management Analyst I	-	0.50
Park & Recreation Director	1.00	1.00
Recreation Manager	0.20	0.20
Total Full Time Equivalents	2.20	3.70

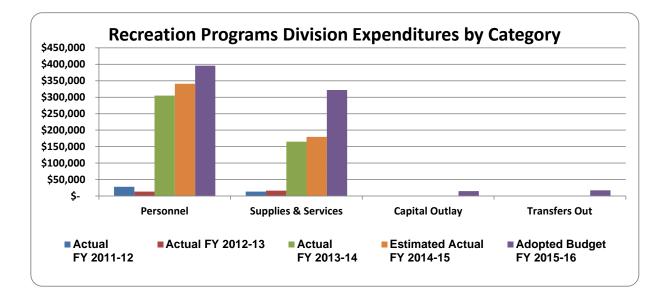


Parks and Recreation Department #70 - Recreation Programs Division #720

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

	-	Actual 2011-12	Actual FY 2012-13	Actual FY 2013-14	Estimated Actual FY 2014-15	Adopted Budget FY 2015-16	
Expenditures							
Personnel	\$	28,044	13,303	305,020	340,808	\$	395,598
Supplies & Services		13,487	16,074	164,750	179,575		321,785
Capital Outlay		-	-	-	-		15,000
Transfers Out		-	-				17,435
Division Total	\$	41,531	29,377	469,770	520,383	\$	749,818
Revenues							
Charges for Services - Rec	\$	48,734	52,869	203,663	186,472	\$	283,000
Rents		1,218	1,585	480	1,164		-
Contributions & Miscellaneous		-	-	(3)	-		-
Division Total	\$	49,952	54,454	204,140	187,636	\$	283,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Administrative Clerk II	1.00	1.00
Recreation Manager	0.80	0.80
Program Coordinator	1.00	1.00
Total Full Time Equivalents	2.80	2.80

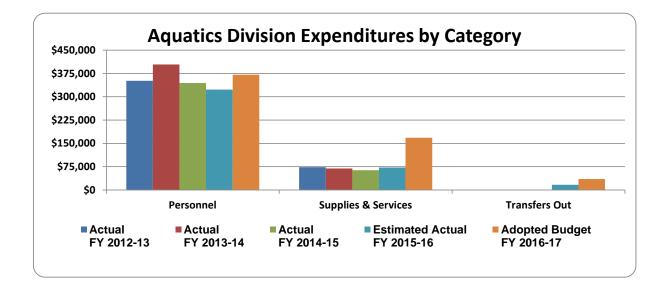


Parks and Recreation Department #70 - Aquatics Division #730

Mission: Provide aquatic programs to the Community.

	Actual FY 2012-13				Estimated Actual FY 2015-16	Adopted Budget FY 2016-17		
Expenditures								
Personnel	\$	351,597	404,118	344,101	323,226	\$	370,941	
Supplies & Services		73,133	69,013	63,678	72,094		167,885	
Transfers Out		-	-	-	16,800		35,300	
Division Total	\$	510,296	473,131	407,779	412,120	\$	574,126	
Revenues								
Charges for Services	\$	91,867	118,167	130,523	133,559	\$	135,890	
Rents		2,008	3,321	2,154	1,735		1,300	
Miscellaneous		(1)	-	-	27		-	
Division Total	\$	93,874	121,488	132,677	135,321	\$	137,190	

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Aquatics Supervisor	1.00	1.00
Maintenance Worker	0.80	0.40
Maintenance Supervisor	0.10	0.10
Total Full Time Equivalents	1.90	1.50

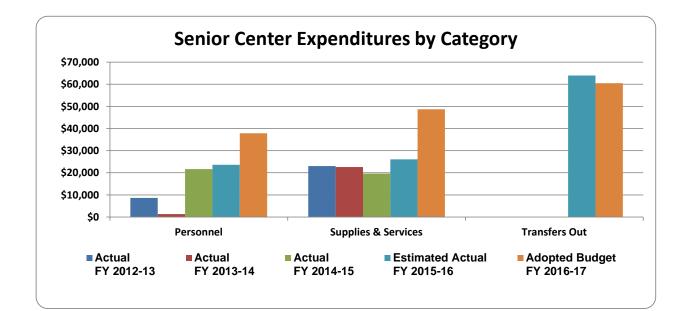


Parks and Recreation Department #70 - Senior Multi-Use Center Division #740

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

	-	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	dopted Budget 2016-17
Expenditures							
Personnel	\$	8,619	1,295	21,664	23,635	\$	37,860
Supplies & Services		23,001	22,608	19,617	26,074		48,724
Transfers Out		-	-	-	64,000		60,500
Division Total	\$	31,620	23,903	41,281	113,709	\$	147,084
Revenues							
Rents	\$	11,298	12,803	13,399	13,984	\$	-
Miscellaneous	\$	-	-	809	560	\$	-
Division Total	\$	11,298	12,803	13,399	13,984	\$	-

Comment: The Senior Center is staffed by Part-time Employees on an as needed basis for program activities.

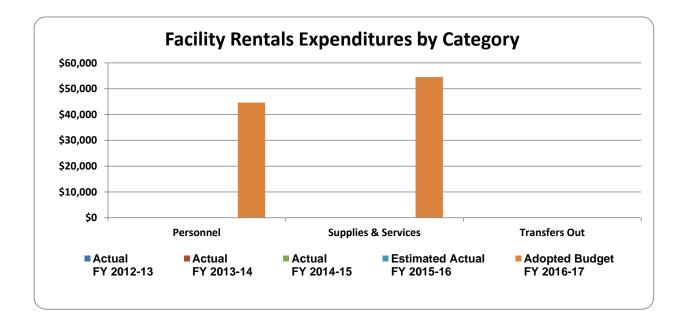


Parks and Recreation Department #70 - Facility Rentals Division #770

Mission: To provide multiple venues for facility rentals in the community and administrative oversight of these activities.

	tual 012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	E	dopted Budget 2016-17
Expenditures						
Personnel	\$ -	-	-	-		44,605
Supplies & Services	-	-	-	-		54,548
Transfers Out	 -	-	-	-		-
Division Total	\$ -	-	-	-	\$	99,153
Revenues Rents	\$ -					56,400
Division Total	\$ -	-	-	-	\$	56,400
Comme	-		n FY 2016-17 is	-	•	

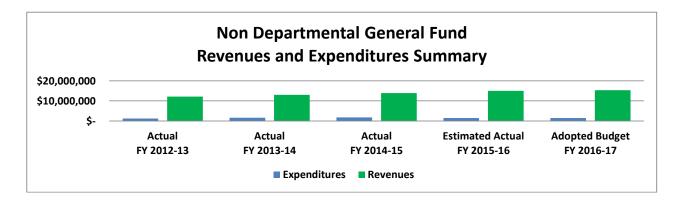
mments: This newly created division in FY 2016-17 is designed to capture and identify the revenues and expenses of various Parks and Recreation facility rentals and associated administrative activities. No positions are budgeted in this division.



Non - Departmental Department # 80 General Fund #100 Summary

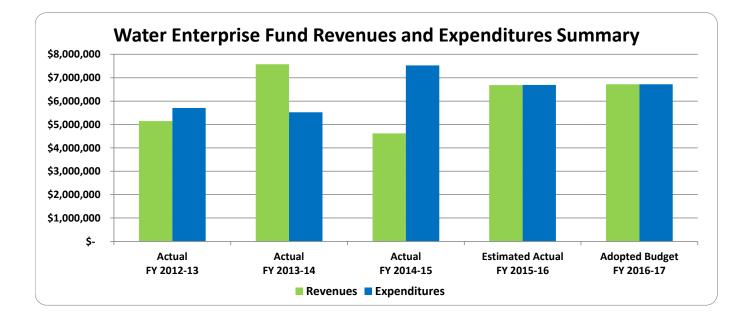
Mission: Record activities that do not fit into other departments including contributions to various civic, nonprofit organizations. Non-departmental activities include clerical support costs for the Fire Protection District and animal control and shelter payments to the County. Revenues are general unrestricted revenues not associated with a department's activities.

	Actual FY 2012-13				Estimated Actual Actual FY 2014-15 FY 2015-16		Adopted Budget FY 2016-17		
Expenditures									
Personnel	\$	117,392	274,097	387,020	590,313	\$	393,543		
Supplies & Services		650,257	586,446	1,406,098	755,654		699,753		
Transfers Out		479,700	752,050	-	162,800		180,618		
Appropriated Reserves		-	-	-	-		210,000		
Division Total	\$	1,247,349	1,612,593	1,793,118	1,508,767	\$	1,483,914		
Revenues									
Property Taxes	\$	7,253,244	7,222,495	8,045,653	8,784,152	\$	9,258,584		
Sales Taxes		2,279,352	2,562,425	2,358,219	2,502,992		2,526,000		
Transient Occupancy Taxes		1,241,748	1,457,354	1,667,403	1,784,000		1,855,400		
Other Taxes		263,029	395,515	383,335	307,858		314,770		
Franchise Taxes		577,162	617,817	673,055	703,222		716,126		
Intergovernmental - Grants		-	5,509	-	78,100		-		
Intergovernmental - General		14,993	14,005	56,393	38,955		15,200		
Charges for Services - Gen Gov		21,673	24,251	29,360	238,558		31,040		
Interest Revenue		114,545	205,848	258,374	184,646		191,312		
Rents		179,930	220,601	221,679	243,427		266,380		
Miscellaneous		184,389	249,959	156,404	128,000		128,026		
Transfers In		-	-	18,600	-		-		
Division Total	\$	12,130,065	12,975,779	13,868,475	14,993,910	\$	15,302,838		
Division Staffing Full Time		Adopted Budget	Adopted Budget						
Equivalent Positions	F	Y 2015-16	FY 2016-17						
Administrative Clerk I		0.30	0.30						
Administrative Assistant		1.00	-						
Executive Assistant		-	1.00						
Total Full Time Equivalents		1.30	1.30						



Water Operations Fund #510 Summary

	_	Actual		Actual	Estimated Actual		Adopted Budget
	F	Y 2012-13	FY 2013-14	FY 2014-15	FY 2015-16	F	Y 2016-17
Expenses							
Personnel	\$	956,947	1,070,467	1,028,955	1,186,139	\$	1,375,498
Purchased Water & Supplies		2,221,081	2,283,764	4,292,682	2,725,198		2,872,170
Services		1,043,439	780,929	570,245	758,773		663,785
Depreciation		601,881	587,743	630,437	587,742		676,000
Capital Outlay		6,064	(159,290)	1,357,178	-		35,000
Debt Service		193,217	190,236	186,218	311,571		261,160
Contra Expense		-	-	(1,230,156)	-		-
Appropriated Reserves		-	-	-	-		67,850
Transfers Out		687,061	770,663	690,789	1,122,752		771,156
Total for Department	\$	5,709,691	5,524,512	7,526,348	6,692,175	\$	6,722,619
Revenues							
Water Treatment Plant	\$	5,146,588	7,576,244	4,619,374	6,683,318	\$	6,721,000
Total for Department	\$	5,146,588	7,576,244	4,619,374	6,683,318	\$	6,721,000
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		Adopted	Adopted				
Division Staffing Full Time Equivalent		Budget	Budget				
Positions	F	Y 2015-16	FY 2016-17				
Water Treatment Plant		4.30	4.30				
Water Distribution		4.95	4.95				
Non-Departmental		1.00	2.00				



10.25

11.25

Total Staff Full Time Equivalents

Water Treatment Plant Division #560 Fund #510

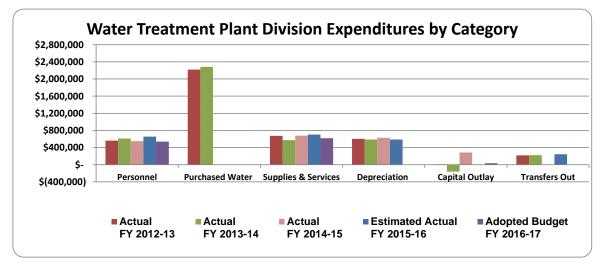
Mission: To treat water delivered to the treatment plant in an efficient and safe manner to provide potable water to customers on demand.

	F	Actual Y 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget Y 2016-17
Expenditures						
Personnel	\$	561,788	608,919	549,327	654,343	\$ 538,994
Purchased Water		2,221,081	2,283,764	-	-	-
Supplies & Services		672,847	570,943	677,224	703,160	616,700
Depreciation		601,881	587,743	630,437	587,742	-
Capital Outlay		8,624	(163,669)	286,231	-	35,000
Transfers Out		217,055	221,550	-	245,600	-
Division Total	\$	4,283,276	4,109,250	2,143,219	2,190,845	\$ 1,190,694
Revenues						
Intergovernmental - Grants	\$		4,026	10,410	-	\$ -
Charges for Services-Gen Gov		-	2,276,830			
Sale of Water		4,892,290	4,982,094	4,333,543	5,661,000	-
Interest Revenue		17,589	16,888	63,272	74,605	-
Miscellaneous		236,710	296,406	212,148	196,595	
Division Total	\$	5,146,588	7,576,244	4,619,373	5,932,200	\$ -

Note: The purchase of water was moved from the Water Treatment Division to the Non-Departmental Division #810 in FY 2014-15. The sale of water (revenue)

will be recorded in Division #810 beginning FY2016-17.

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Environmental Pgm Specialist II	0.30	0.30
Plant Operator III	3.00	3.00
Water System Manager	1.00	1.00
Total Full Time Equivalents	4.30	4.30

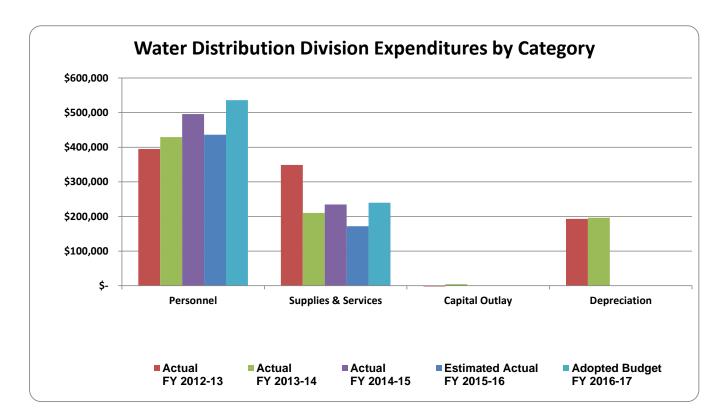


Water Distribution System Division #565 Fund #510

Mission: To maintain a water distribution system that enables the efficient delivery of water to homes and businesses on demand.

	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Expenditures					
Personnel	\$ 395,158	429,257	495,950	436,002	535,763
Supplies & Services	348,678	209,986	234,335	171,618	239,800
Capital Outlay	(2,500)	4,379	-	-	-
Transfers Out	 192,927	196,050	-	194,300	-
Division Total	\$ 934,263	839,673	730,285	801,920	\$ 775,563

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Maintenance Supervisor	0.80	0.80
Maintenance Worker I & II	2.40	2.40
Senior Maintenance Worker	0.50	1.00
Public Works Superintendent	0.25	0.25
Plant Maintenance Mechanic	0.50	0.50
Total Full Time Equivalents	4.45	4.95



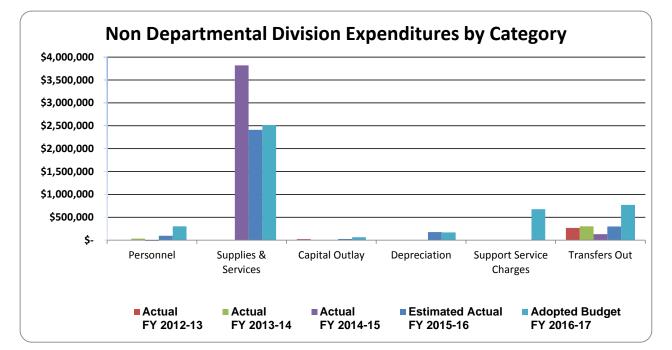
Non Departmental Division #810 Fund #510

Mission: To account for OPEB expenses, Support Services Transfers, water purchases and water sales.

	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget Y 2016-17
Expenditures	 				-	
Personnel	\$ -	32,290	(16,322)	95,794	\$	300,741
Purchased Water and Supplies	-	-	3,820,522	2,409,719		2,516,350
Services	21,914	-		23,334		61,670
Conservation Reimbursements	-	-	-	176,140		169,285
Depreciation	-	-	-	-		676,000
Transfers Out	 266,558	301,950	130,845	296,500		771,156
Division Total	\$ 288,472	334,240	3,935,045	3,001,487	\$	4,495,202
Revenues						
Grants	-	-	-	70,456		92,000
Sale of Water	-	-		-		6,395,000
Interest/Late Penalties				-		78,000
Miscellaneous	 -	-	-	680,662		156,000
Division Total	\$ -	-	-	751,118	\$	6,721,000

Note: Purchased Water was moved from Water Treatment Division to Non-Departmental Division in FY 2014-15. Water sale revenues are recorded in Non-Departmental in FY 2016-17.

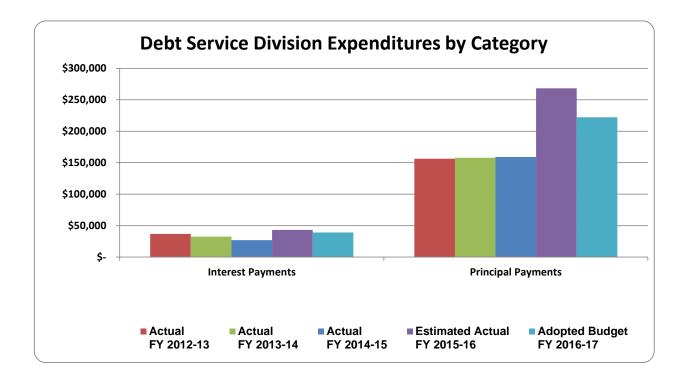
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Deputy Public Works Director	-	0.50
Environmental Specialist I	-	1.00
Management Analyst I		0.50
Total Full Time Equivalents	-	2.00



Debt Service Division #830 Fund #510

Mission: To account for the Water Fund's debt service payments.

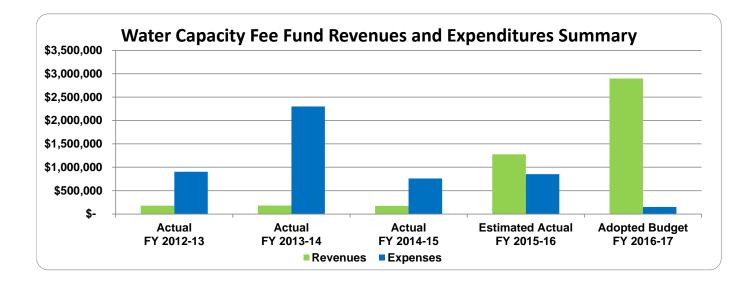
	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	l	Adopted Budget (2016-17
Expenditures						
Interest Payments	\$ 36,860	32,470	27,008	43,234	\$	39,034
Principal Payments	 156,357	157,766	159,210	268,337		222,126
Division Total	\$ 193,217	190,236	186,218	311,571	\$	261,160



Water Capacity Fund #520 Summary

Mission: To account for water capacity fees allocated for expansion of water infrastructure, facilities and capital projects.

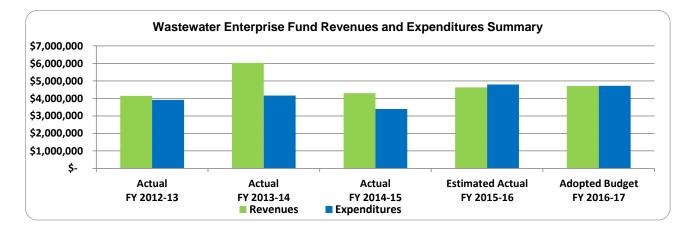
Expanses		Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget Y 2016-17
Expenses Depreciation	\$	325,141	532.141	532.141	437,008	\$	_
Debt Service	Ψ	579,176	1,262,756	161,151	437,000	Ψ	- 149,600
Transfers Out		-	506,072	68,126	265,116		-
Total for Department	\$	904,317	2,300,969	761,418	853,594	\$	149,600
Revenues							
Water Capacity Fees	\$	180,033	179,330	171,882	1,277,780	\$	2,897,238
Miscellaneous		-	1,419	3,381	-	\$	-
Total for Department	\$	180,033	180,749	175,263	1,277,780	\$	2,897,238



Wastewater Enterprise Fund #540 Summary

	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget FY 2016-17
Expenditures					
Personnel	\$ 1,416,726	1,456,932	1,319,404	1,375,970	\$ 1,452,887
Retiree Health	-	41,526	-	-	-
Supplies & Services	1,005,728	782,290	1,043,538	1,388,581	1,135,713
Depreciation	465,737	402,461	505,892	402,461	402,000
Capital Projects	-	(74,762)	16,915	20,000	30,000
Debt Service Payments	234,529	291,985	422,541	238,604	211,214
Transfers Out	790,039	1,263,617	1,118,820	1,369,430	1,437,744
Contra Expense	-	-	(1,030,772)		
Appropriated Contingency	-	-	-	-	45,978
Total for Department	\$ 3,912,759	4,164,051	3,396,338	4,795,046	\$ 4,715,536
Revenues					
Charges for Services	\$ 3,844,612	5,728,417	3,999,181	4,331,963	\$ 4,413,260
Debt Service	300,000	300,000	300,000	300,000	300,000
Total for Department	\$ 4,144,612	6,028,417	4,299,181	4,631,963	\$ 4,713,260

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Wastewater Treatment Plant	10.83	6.00
Collection	1.40	2.90
Solid Waste Management	0.35	3.35
Non-Departmental	-	0.50
Total Full Time Equivalents	12.58	12.75



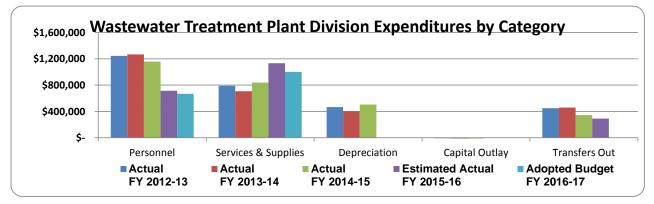
Wastewater Treatment Plant Division #570 Fund #540

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.

	F	Actual Y 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget Y 2016-17
Expeditures						
Personnel	\$	1,243,988	1,266,170	1,157,068	715,827	\$ 669,085
Services & Supplies		791,271	707,179	839,574	1,132,145	1,002,810
Depreciation		465,737	402,461	505,892	-	-
Capital Outlay		(7,315)	(74,762)	(656,729)	-	-
Transfers Out		449,098	459,360	345,322	291,200	-
Division Total	\$	2,942,779	2,760,409	2,191,127	2,139,172	\$ 1,671,895
Revenues						
Charges for Services	\$	-	1,593,590	-	-	-
Water Service Charge-Recycle	\$	-	-	-	128,500	-
Utility Service Charge - Sewer		3,733,461	3,845,647	3,914,276	4,096,308	-
Interest Revenue		19,031	13,052	66,722	78,897	-
Miscellaneous		92,120	276,128	18,182	28,258	-
Division Total	\$	3,844,612	5,728,417	3,999,180	4,331,963	\$ -

Note: Revenues received by the Wastewater Fund will be recorded in the Non-Departmental Division #810 beginning FY 2016-17.

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Operations Manager	1.00	1.00
Water Quality Lab Manager	1.00	-
Administrative Clerk	1.00	1.00
Plant Operator	3.00	4.00
Maintenance Mechanic	0.50	-
Environmental Specialist	2.00	-
Systems Manager	1.00	-
Plant Operator Apprentice	1.00	-
Management Analyst	0.33	-
Total Full Time Equivalents	10.83	6.00

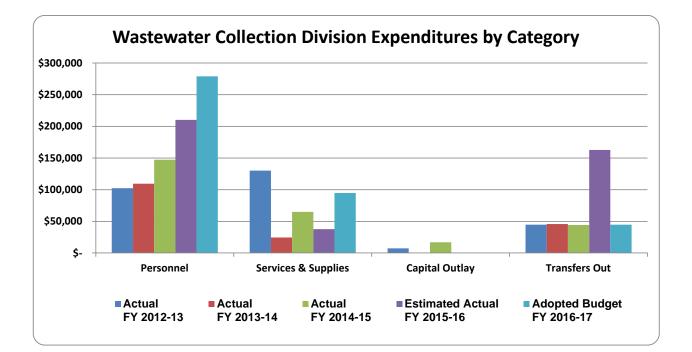


Wastewater Collection System Division #575 Fund #540

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

	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	Adopted Budget 7 2016-17
Expenditures						
Personnel	\$ 102,350	109,450	147,421	210,201	\$	279,005
Services & Supplies	130,107	24,462	64,855	37,758		94,850
Capital Outlay	7,315	-	16,915	-		-
Transfers Out	 44,718	45,700	44,200	162,800		44,800
Division Total	\$ 284,491	179,612	273,391	410,759	\$	418,655

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Maintenance Supervisor	0.20	0.20
Maintenance Worker	0.90	1.60
Senior Maintenance Worker	0.20	0.50
Plant Maintenace Mechanic	0.00	0.50
Public Works Superintendent	0.10	0.10
Total Full Time Equivalents	1.40	2.90

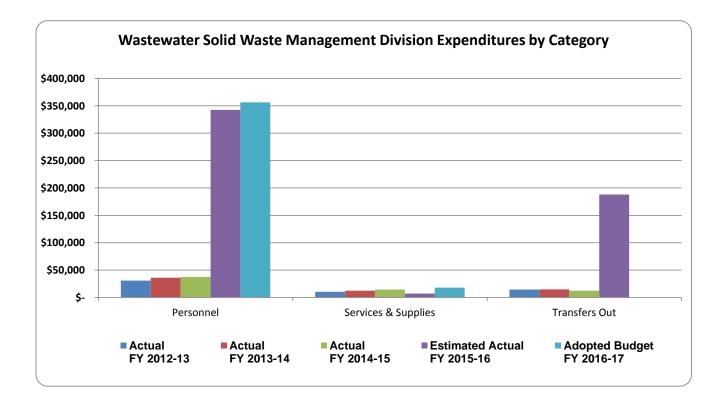


Wastewater Environmental Compliance Div #585 Fund #540

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

	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	l	Adopted Budget (2016-17
Expenditures						
Personnel	\$ 30,856	35,898	37,481	342,642	\$	356,326
Services & Supplies	10,414	12,499	14,424	7,047		18,000
Transfers Out	 14,406	14,600	12,400	188,000		-
Division Total	\$ 55,676	62,997	64,305	537,689	\$	374,326

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Environmental Services Manager	0.30	1.00
Environmental Prog Specialist	0.30	2.30
Public Works Superintendent	0.05	0.05
Total Full Time Equivalents	0.35	3.35

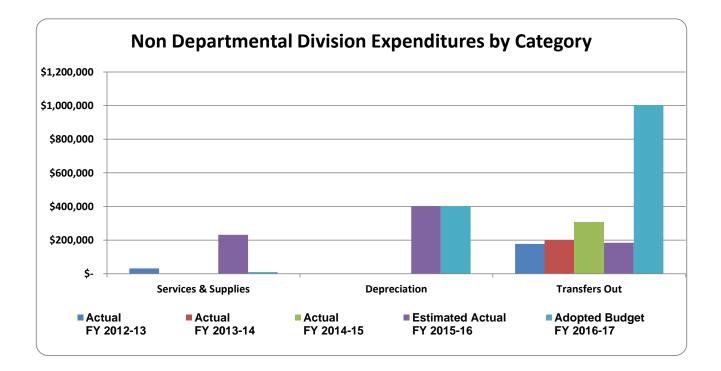


Wastewater Non Departmental Division #810 Fund #540

Mission: To account for Wastewater Fund's Retiree Health, Support Services Transfers, and Revenues.

	Actual 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	Adopted Budget Ƴ 2016-17
Expenditures					
Personnel	\$ -	41,526	(22,567)	107,300	\$ 148,471
Services & Supplies	31,970	-	-	231,631	10,000
Depreciation	-	-	-	402,461	402,000
Transfers Out	177,672	201,230	305,475	184,300	1,003,500
Contingencies	 -	-	-	-	45,979
Division Total	\$ 209,642	242,756	282,908	925,692	\$ 1,609,950
Revenues					
Charges for Services	\$ -	-	-	-	4,305,500
Interest	-	-	-	-	77,760
Miscellaneous	 -	-	-	-	30,000
Division Total	\$ -	-	-	-	\$ 4,413,260

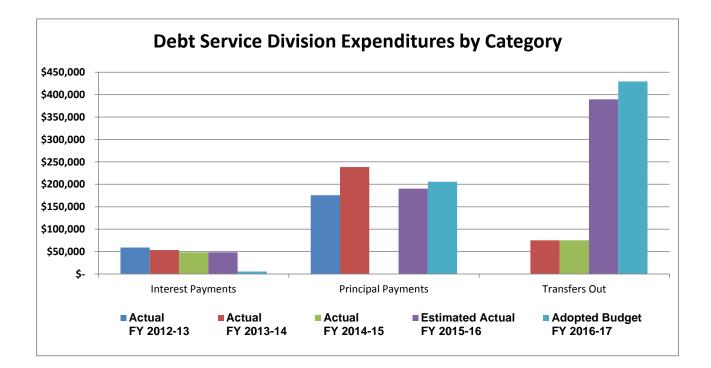
Comment: Revenues for the Wastewater Fund to be recorded in Non-Departmental Division beginning FY 2016-17.



Wastewater Debt Service Division #830 Fund #540

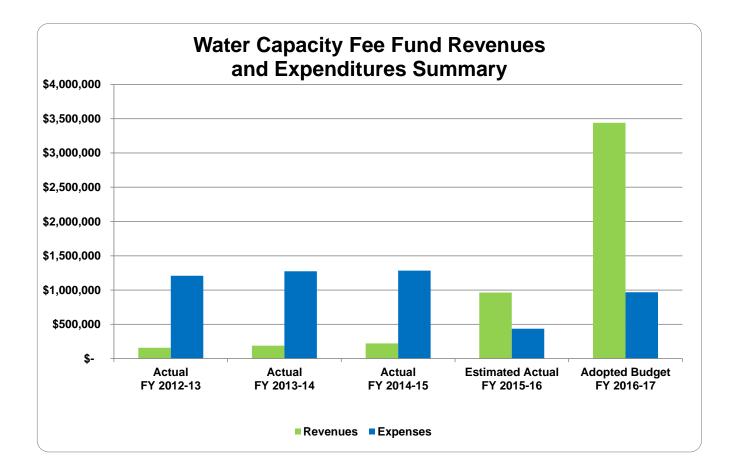
Mission: To account for the Wastewater Fund's debt service payments.

Expenditures		Actual 7 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	Adopted Budget (2016-17
Interest Payments	\$	58,915	53,532	48,499	48,378	\$	5,650
Principal Payments		175,614	238,453	-	190,226		205,564
Transfers Out		-	75,000	75,000	389,500		429,497
Division Total	\$	234,529	366,985	123,499	628,104	\$	640,711
Revenues Transfers In Division Total	\$ \$	300,000 300,000	300,000 300,000	300,000 300,000	300,000 300,000	\$ \$	300,000 300,000



Wastewater Capacity Fee Fund #550 Summary

Expenses	F	Actual Y 2012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16		Adopted Budget Y 2016-17
Depreciation	\$	710,589	710.589	710.589	-	\$	-
Debt Service	Ŧ	496,265	495,990	495,707	409,248	Ŧ	420,298
Transfers Out		-	66,229	76,711	25,974		547,429
Total for Department	\$	1,206,854	1,272,808	1,283,007	435,222	\$	967,727
Revenues Wastewater Capacity Fees	\$	156.194	187.051	220,665	963.374	\$	3,441,416
Total for Department	\$	156,194	187,051	220,665	<u>963,374</u>	\$	3,441,416

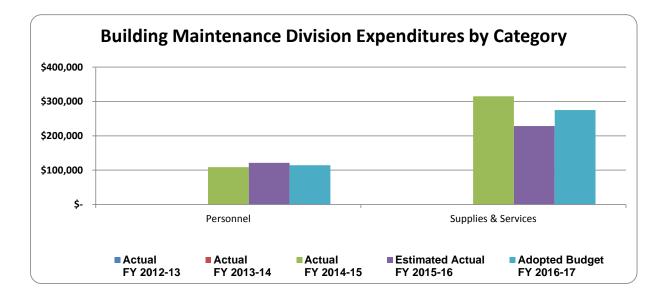


Internal Service Fund #651 - Building Maintenance

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

		ctual 012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	Adopted Budget ⁄ 2016-17
Expenditures							
Personnel	\$	-	-	108,865	121,382	\$	114,273
Supplies & Services		-	-	314,999	228,536		274,946
Transfers Out	_			14,516	25,400		19,901
Division Total	\$	-	-	438,380	375,318	\$	409,120
Revenues							
Charges for Services	\$		-	400,934	333,421	\$	407,300
Miscellaneous		-	-	65,198	-		-
Transfers In		-	-	-	-		
Division Total	\$	-	-	466,132	333,421	\$	407,300

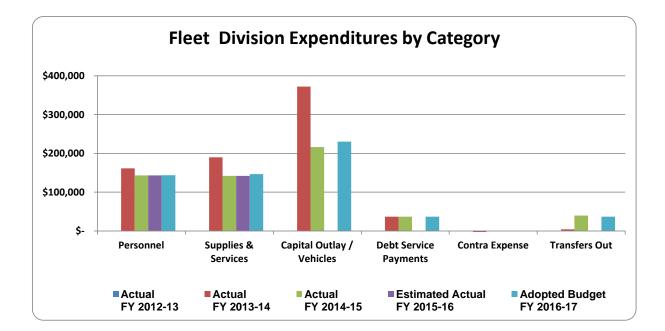
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17
Building Maintenance Wkr II	1.00	1.00
Total Full Time Equivalents	1.00	1.00



Internal Service Fund #652 - Fleet

Mission: To provide maintenance services to city vehicles and equipment.

	Act FY 20 ⁷		Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	Adopted Budget 2016-17
Expenditures							
Personnel	\$	-	-	161,308	143,339	\$	143,601
Supplies & Services		-	-	189,747	141,881		146,400
Capital Outlay / Vehicles		-	-	372,062	216,321		230,000
Debt Service Payments				36,757	36,800		36,758
Contra Expense		-	-	(399,533)	-		-
Transfers Out		-	-	4,116	39,500		36,718
Division Total	\$	-	-	364,457	577,841	\$	593,477
Revenues Charges for Services Miscellaneous	\$		-	358,188 34,385	532,285 -	\$	43,295 -
Transfers In			-	10,400	11,800		547,486
Division Total	\$	-	-	402,973	544,085	\$	590,781
Division Staffing Full Time Equivalent Positions	Ador Bud FY 20 ⁻	get	Adopted Budget FY 2016-17				
PW Superintendent		0.10	0.10				
Mechanic		1.00	1.00				
Total Full Time Equivalents		1.10	1.10				

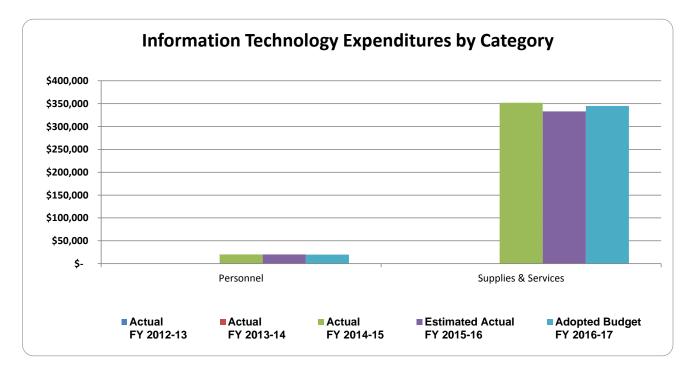


Internal Service Fund #653 - Information Technology

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

	 tual 012-13	Actual FY 2013-14	Actual FY 2014-15	Estimated Actual FY 2015-16	I	dopted Budget 7 2016-17
Expenditures						
Personnel	\$ -	-	20,283	20,048	\$	19,989
Supplies & Services	-	-	352,030	333,093		344,983
Capital Outlay	-	-	-	-		50,000
Debt Service Payments	-	-	24,546	25,042		23,253
Transfers Out	 -	-	-	6,500		1,400
Division Total	\$ -	-	396,859	384,683	\$	439,625
Revenues						
Charges for Services	\$	-	360,558	441,966	\$	440,000
Transfers In	 -	-	8,232			
Division Total	\$ -	-	368,790	441,966	\$	440,000

Division Staffing Full Time	Adopted Budget	Adopted Budget
Equivalent Positions	FY 2015-16	FY 2016-17
Administrative Services Director	0.10	0.10
Total Full Time Equivalents	0.10	0.10



City of American Canyon 2016-17 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 payments for Fiscal Year 2016-17 are listed below.

Payment Balance at
and 7
5/1/2032 05/01/17 5,320,000
8/22/2018 8/22/2017 315,115
5/22/2024 6/17/2017 264,117
07/01/16 and 07/01/17 890,464
4/21/2020 4/21/2017 669,463
6/30/2022 01/01/17 2,004,200
7/15/2022 7/15/2016 4,674,841
10/9/2016
To be repaid when resources are available 1,050,367
To be repaid when resources are available 1,238,525
To be repaid when resources are available 352,595
To be repaid when resources are available 4,088,764
To be repaid when resources are available 1,325,634

*Water Operations and Capacity Funds Internal Loans have been included in the current Water Rate Study. Payoff scenarios will be presented to Council for consideration in conjunction with the Water Rate Study results.

City of American Canyon Estimated Reserves and Fund Balances as of 7/1/2015 and and 7/1/2016

	General Fund Balance as of	Operational Changes as directed Fiscal	Reserve Reclass Per Fiscal Policy Modifications - Reso 2015-87	Reserve Fund Balances with	
General Fund Reserves	7/1/2016	Policy	11/17/15	Modifications	Comments
Receivables & Other Assets	\$1,283,655			\$1,283,655	\$1,283,655 (Note: these will be adjusted at 6/30/16. Numbers shown are previous year.)
General Plan Update	\$191,026			\$191,026	\$191,026 (Note: these will be adjusted at 6/30/16. Numbers shown are previous year.)
Tow Fees	\$126,370			\$126,370	\$126,370 (Note: these will be adjusted at 6/30/16. Numbers shown are previous year.)
Advances to Other Funds (Senior Center Loan)	\$1,436,893		(\$1,436,893)		Write-Off Senior Center Loan
Contingency	\$400,000		(\$400,000)		Budget appropriation instead in 16/17; eliminate fund balance reserve
Capital Projects	\$950,000	\$100,000	\$600,000	\$1,650,000	\$1,650,000 Funded per policy for current year; grows annually to \$2 million+ CPI
Economic Development	\$220,000		\$780,000	\$1,000,000	\$1,000,000 Cap at \$1 million until new policy established for use of funds
Pavement Repair	\$300,000			\$300,000	\$300,000 Leave in place - to be used to kickstart pavement maintenance strategy
📿 Vehicle & Equipment Replacement	\$66,392		(\$300,000)		Transfer to Fleet ISF for initial capitalization
Building Maintenance			(\$100,000)		Transfer to Building Maintenance for initial capitalization
Technology			(\$200,000)		Transfer to IT ISF for initial capitalization
General Fund Reserve		\$132,747	\$4,167,253	\$4,300,000	\$4,300,000 Funded as per policy; increase and adjust annually until reaches 25% of budget
Total Committed Fund Balances	\$4,974,336	\$232,747	\$3,110,360	\$8,851,051	
General Fund Unassigned Fund Balance	\$6,107,104			\$1,804,497	
Total General Fund Balance	\$11,081,440			\$10,655,548	



Capital Projects

Capital Improvement Program

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

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

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

The planning time frame for the CIP is typically 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 2016-17 is presented on the following page.

ADOPTED 2016/17 CAPITAL PROJECTS	Carry-over (balance	as of 03/31/16) Request	2,211 \$ - \$ 25,660 \$ 25,660 Fund 210 \$18,108; Fund 100 \$7,552	134,000 \$ 134,000 \$ 87,502 \$ 221,502 Fund 100 \$123,689; Fund 310 \$11,463; Fund 230 \$86,350	553,441	\$ 146,000 \$ 39,000 \$	\$ 200,000	50,000 \$ 50,000	19,404 \$ 19,404	\$ \$ 197,170 \$ 197,170	4,108,463 \$ 1,593,707 \$ 1,593,707 Fund 210	50,000 \$ 50,000 \$ 50,000 Fund 210	304,728 \$ 195,549 \$ 4,451 \$ 200,000 Fund 320	561,225 \$ - :	225,666 \$ 225,666 \$ 225,666 Fund 226	,108,463 \$ 1,032,678 \$ 2,480,218 \$ 3,512,896 Fund 240 \$2,438,681; Fund 320 \$1,074,215; Undetermined	115,000 \$ 115,000 \$ 65,000 \$ 180,000 Fund 360	300,000 \$ 300,000 \$ 300,000 Fund 540 \$200,000; Fund 550 \$100,000	500,000 \$ 498,939 \$ (198,939) \$ 300,000 Fund 540	379,381 \$ 361,261 \$ 361,261 Fund 540 (Previous WW07-0500)	8,793,912 \$ 6,017,466 \$ 2,965,398 \$ 8,982,864		04,700 \$ 04,700 195.300 \$ 195.300	37,000 \$ 37,000	\$ 107,500	78.000 \$ 78.000	277,652 \$ 2		\$ 887,978 \$ 887,978 Fund 510	\$ 150,000 \$ 150,000 Fund 510	\$ 100,000 \$ 100,000 Fund 510	100,000 \$	\$ 100,000 \$ 100,000 Fund 540		\$ 2,313,130 \$ 2,313,130	\$ 11,295,994	
ADOP	Proj No Name Approved 2015/16	EXISTING - 2015/16 CAPITAL BUDGET		-	3 PR15-0200 Southern Vine Gap Trail \$ 60	NJ Det. Basin Landscaping, Ph 2 \$	Picnic Covers \$ 2	Silver Oak Park Picnic Covers \$) Am Can PDA ROW Mapping	10 SD09-0400 Kimberly Flood Control, Clean Water & Park Imp \$ 4,10		12 TR12-0400 SR29/NJ Rd Phase 1 Debt Service \$ 30			v		17 WW16-0300 SCADA (CIP) \$ 30			SUBTOTAL \$ 8,79	ADDITIONAL PROJECTS FOR FY 2016 -2017		PW17-0300	RW17-0100	-	TR16-2600	26 TR17-0100 2017 Annual Pavement Management Project	27 TR17-0200 SR29/Napa Junction Road Intersection - Phase 2	28 WA17-0100 W3 Annual Water Service Replacements	29 WA17-0400 W2 Annual Water Main Replacements	WW17-0200	31 WW17-0400 SS1 Rio del Mar Basin	WW17-0500 Office Remodel	SUBTOTAL	TOTAL	

*PW16-0200 PTAP - funded in FV15/16. No funding necessary in FY 16/17.



Miscellaneous

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON TO MODIFY CERTAIN PORTIONS OF THE CITY OF AMERICAN CANYON GOVERNANCE PROTOCOL HANDBOOK FISCAL AND BUDGETARY POLICY SECTION IV.3., "USE OF RESERVES AND UNALLOCATED FUNDS"; INCREASE RESERVE BALANCES TO COMPLY WITH POLICIES; CAPITALIZE THE CITY'S THREE INTERNAL SERVICE FUNDS FROM THE CITY'S GENERAL FUND BY UTILIZING THE CITY'S GENERAL FUND UNASSIGNED FUND BALANCE; AND DISCHARGE THE LOAN ADVANCED TO THE CITY OF AMERICAN CANYON'S SENIOR MULTI-USE CENTER PROJECT.

WHEREAS, the purpose of the City of American Canyon's Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, City ordinances, and administrative policies; and

WHEREAS, a key attribute of a financially stable organization is strong reserves that position an organization to weather significant economic downturns more effectively, manage the consequences of outside agency actions that may result in revenue reductions, and address unexpected emergencies, such as natural disasters, catastrophic events caused by human activity, or excessive liabilities or legal judgments against the organization; and

WHEREAS, in concert with the budgetary and fiscal policies adopted by the City Council, the City's Reserve Policy serves as the framework to deploy City resources to meet the City's financial commitments and address unexpected future events in a fiscally prudent manner; and

WHEREAS, encouraging continuous improvement and use of best practices is a key objective of the City Council's strategy to ensure quality services and organizational effectiveness; and

WHEREAS, periodic reviews of the City's Fiscal and Budgetary Policies are necessary to ensure the City of American Canyon is achieving long-term stability and a positive financial condition.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of American Canyon hereby modifies the City of American Canyon Governance Protocol Handbook Fiscal and Budgetary Policy Section IV.3., "Use of Reserves and Unallocated Funds" as summarized in "Exhibit A, attached hereto and made a part thereof".

BE IT FURTHER RESOLVED that the City's General Fund loan to the Civic Facilities Fund in the amount of \$1,436,893 for the construction of the Senior Multi-Use Center be reclassified as a "transfer" and closed.

PASSED, APPROVED and **ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 17th day of November, 2015, by the following vote:

AYES: Council Members Bennett, Joseph, Ramos, Vice Mayor Leary, Mayor Garcia NOES: None ABSTAIN: None

ABSTAIN: ABSENT:

on Gavaa

Leon Garcia, Mayor

ATTES'

None

Resolution No. 2015-87 Exhibit A, Adopted November 17, 2015 City of American Canyon Governance Protocol Handbook Fiscal and Budgetary Policy Section IV.3., "Use of Reserves and Unallocated Funds"

Contingent Appropriation

As part of the budget, an adequate contingent appropriation of no less than 1% of the total expenditure appropriations in of the water, wastewater and City general operating funds will be established. This contingent appropriation, titled 'Unappropriated Contingency,' will be disbursed only by transfer to a departmental appropriation within that fund. Transfers from this contingency shall be authorized by the City Council. A contingent appropriation will be established except when fiscal constraints do not allow such an appropriation, as authorized by the City Council.

City General Fund Reserve

Each July 1, City shall establish a General Fund Reserve in the amount of 25% of the final budget for the fiscal year just concluded. In the event this reserve requirement is not met, the reserve shall grow by a minimum of 3% of the total salary of the General Fund until it reaches 25% of the operating annual budget of the General Fund. This reserve will not be used to support long-term, on-going operating expenditures unless specifically approved by the City Council. This reserve shall be assigned in the General Fund.

Capital Projects Reserve

Each July 1, City shall establish a Capital Projects Reserve in the amount of \$2 million. In the event this reserve requirement is not met, the reserve shall grow by a minimum of \$100,000 each year until it reaches \$2 million. The Capital Projects Reserve will only be used for capital projects consistent with the City's strategic goals. This reserve shall be assigned in the General Fund.

Economic Development Reserve

Each July 1, the City shall establish an Economic Development Reserve in the amount of \$1 million. Use of the Economic Development Reserve will be used to further the City's adopted Economic Development program and to foster Council's strategic goal of attracting and expanding diverse business and employment opportunities or any additional strategic economic development goals established by Council action. This reserve shall be assigned in the General Fund.

Technology Reserve Delete policy

Risk and Catastrophic Reserve Delete policy

A RESOLUTION OF THE CITY COUNCILOF THE CITY OF AMERICAN CANYON ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2016-2017 PURSUANT TO ARTICLE XIIIB OF THE CALIFORNIA CONSTITUTION

WHEREAS, Article XIIIB of the California Constitution provides that the total annual appropriations subject to limitation of each governmental entity, including this City, shall not exceed the appropriation limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition Four passed in November, 1979 and Proposition 111 in June, 1990 except as otherwise provided for in said Article XIIIB and implementing State statutes; and

WHEREAS, pursuant to said Article XIIIB, and Section 7900et seq. of the California Government Code, the City is required to set its appropriation limit for each fiscal year; and

WHEREAS, the Administrative Services Director of the City has conducted the necessary analysis and calculations to determine the appropriations limit for fiscal year 2016-2017, relying on the permanent fiscal year 1993-1994 limit approved by the voters on November 3, 1994, and the following two adjustment factors: *Change in Population*; and *Change in Per Capita Income*; and

WHEREAS, based on such calculations the Administrative Services Director has determined the said appropriation limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit;

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

1. The annual adjustment factors used to calculate the fiscal year 2016-2017 appropriations limit shall be the change in State Per Capita Income 5.37% and January 2016 City population .64%

2. The new Appropriation Limit for Fiscal Year 2016-2017 shall be and is hereby set in the amount of \$16,801,344.

3. The fiscal year 2016-2017 Adopted Budget appropriations subject to the appropriation limit is \$14,115,580.

PASSED, APPROVED and **ADOPTED** at a special meeting of the City Council of the City of American Canyon held on 7th day of June, 2016, by the following vote:

AYES:Council Members Joseph, Leary, Vice Mayor Bennett and Mayor GarciaNOES:NoneABSTAIN:NoneABSENT:Council Member Ramos

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Leon Garcia, Mayor

ATTEST:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ADOPTING THE 2016-17 FISCAL YEAR BUDGETS FOR SPECIAL REVENUE, WATER, WASTEWATER, INTERNAL SERVICE, DEBT SERVICE 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 2016-17; 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 a manner which aligns with available resources; and

WHEREAS, the City Council is required to adopt a budget and financial plan before the fiscal year begins on July 1, 2016; and

WHEREAS, the City Council also desires to accommodate a process for the carryover of unspent Fiscal Year 2015-16 operating expenditures (excluding personnel costs) for activities where work and expenditures will continue in Fiscal Year 2016-17; and

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

- 1. Adopt the Fiscal Year 2016-17 Budgets for the Special Revenue, Water, Wastewater, Internal Service, Debt Service, and the General Fund except for the Parks and Recreation Department.
- 2. Authorize the City Manager to increase the appropriations for Fiscal Year 2016-17 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2015-16 but are expected to be expended in Fiscal Year 2016-17 consistent with the original purpose.

PASSED, APPROVED AND ADOPTED at a special meeting of the City Council on the 7th day of June, 2016 by the following vote:

AYES:Council Members Joseph, Leary, Ramos, Vice Mayor Bennett and Mayor GarciaNOES:NoneABSTAIN:None

ABSENT: None

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Leon Garcia, Mayor

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A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ADOPTING THE 2016-17 FISCAL YEAR BUDGET FOR THE PARKS AND RECREATION DEPARTMENT

WHEREAS, since the City's inception, it has provided parks and open space to its residents to enhance their health, well-being, and quality of life; 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 multipurpose 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 2016-17, received input from the public, and found the recommended budget 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, 2016.

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

- 1. Adopt the Fiscal Year 2016-17 General Fund Parks and Recreation Department Budget.
- 2. Authorize the City Manager to increase the appropriations for Fiscal Year 2016-17 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2015-16 but are expected to be expended in Fiscal Year 2016-17 consistent with the original purpose.

PASSED, APPROVED AND ADOPTED at a special meeting of the City Council on the 7th day of June, 2016 by the following vote:

AYES:Council Members Joseph, Leary, Ramos, Vice Mayor Bennett and Mayor GarciaNOES:NoneABSTAIN:NoneABSENT:None

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Leon Garcia, Mayor

ATTEST:

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON APPROVING THE ANNUAL ENGINEER'S REPORT FOR THE AMERICAN CANYON LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT, APPROVING THE BUDGETS WITHIN THE ENGINEER'S REPORT, CONFIRMING THE ASSESSMENT DIAGRAM AND THE ANNUAL ASSESSMENT AMOUNTS, ADJUSTING THE MAXIMUM ASSESSMENT AMOUNTS, AND AUTHORIZING THE LEVY AND COLLECTION OF ASSESSMENTS FOR FISCAL YEAR 2016-17.

WHEREAS, the City Council of the City of American Canyon ordered the formation of the American Canyon Landscaping and Lighting Assessment District (LLAD) in 2001 in order to levy and collect assessments pursuant to the Landscaping and Lighting Act of 1972 (Streets and Highways Code Section 22500 et.seq.); and

WHEREAS, the City Council intends to levy and collect assessments within the American Canyon LLAD during Fiscal Year 2016-17; and

WHEREAS, a public workshop was advertised and held on May 25, 2016 to allow all interested parties to comment on the draft Engineer's Report; and

WHEREAS, all comments and suggestions received during the workshop were incorporated in the Engineer's Report to the maximum extent possible; and

WHEREAS, the Engineer of Work has prepared and filed with the City Clerk the Fiscal Year 2016-17 Engineer's Report for the Assessment District as required by the Landscaping and Lighting Act of 1972 outlining the proposed budgets, the proposed improvements, and/or changes to the Assessment District in order to levy and collect assessments during any following fiscal year; and

WHEREAS, all interested persons are referred to the Fiscal Year 2016-17 Engineer's Report for a full and detailed description of the improvements, the proposed operation and maintenance costs, the boundaries of the Assessment District, and the proposed assessments upon assessable lots or parcels of land within the Assessment District boundaries; and

WHEREAS, on June 7, 2016, the City Council adopted a Resolution of Intention to levy and collect annual assessments for Fiscal Year 2016-17, preliminarily approved the annual Engineer's Report for Fiscal Year 2016-17, and set the time and date of the public hearing pursuant to Section 22624 of the Streets and Highways Code; and

WHEREAS, for Fiscal Year 2016-17, the proposed annual assessment is \$340.00 per Equivalent Single-Family Dwelling Unit (EDU) for all properties within Zone 1; and

WHEREAS, for Fiscal Year 2016-17, the proposed annual assessment is \$302.42 per ESD for all properties within Zone 2; and

WHEREAS, for Fiscal Year 2016-17, the proposed annual assessment is \$200.00 per ESD plus \$984.70 per acre for all properties within Zone 3; and

WHEREAS, as allowed in the original LLAD formation proceedings to keep pace with inflation, the Fiscal Year 2015-16 estimated maximum annual assessment at build-out of Zones 1, 2, and 3 will be adjusted upward by the Consumer Price Index (CPI) of +2.7% for the period of April 2015 to April 2016 as follows:

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- from \$532.22 to \$546.56 per ESD for Zone 1; and
- from \$815.81 to \$837.80 per ESD for Zone 2; and
- from \$298.37 to \$306.41per ESD and from \$1,799.74 to \$1,848.24 per acre for Zone 3; and

WHEREAS, this Resolution is adopted pursuant to Section 22620 of the California Streets and Highways Code; and

WHEREAS, on June 21, 2016, the City Council held the public protest hearing and gave persons the opportunity to protest the Fiscal Year 2016-17 Engineer's Report, either in writing or orally, and the City Council has fully heard and considered all matters and things pertaining to the levy and collection of the proposed assessments.

NOW THEREFORE, BE IT RESOLVED that in accordance with the requirements of Section 22631 of the California Streets and Highways Code, the City Council of the City of American Canyon hereby:

- 1. Approves the Fiscal Year 2016-17 Annual Engineer's Report for the Landscaping and Lighting Assessment District as prepared and filed.
- 2. Confirms the assessment diagram and assessment as set forth in the Annual Engineer's Report or as modified as allowed by the City Council.
- 3. Approves the budgets for each of the three zones within the Engineer's Report.
- Authorizes the levy and collection of annual assessments for FY 2016-17 as set forth in said report for Landscaping and Lighting Assessment District Zone 1 - LaVigne Subdivision, Zone 2 - Vintage Ranch Subdivision, and Zone 3 – Napa Junction Mixed Use Development.
- 5. Authorizes adjustments of the FY 2016-17 estimated maximum annual assessment at build-out of Zones 1, 2, and 3 by the annual Consumer Price Index (CPI) of +2.7% for April 2015 to April 2016, as allowed in the original formation proceedings.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council of the City of American Canyon on the 21st day of June, 2016, by the following vote:

AYES:Council Members Joseph, Leary, Ramos, Vice Mayor Bennett and Mayor GarciaNOES:NoneABSTAIN:NoneABSENT:None

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Leon Garcia, Mayor

ATTEST:

Cherri Walton, CMC, Deputy City Clerk

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RESOLUTION NO. 2016-59

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ADOPTING THE 2016 SHORT-TERM CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the City Council desires to continue an established process to maintain and improve the City's infrastructure for the safety and well-being of its citizens through the development of short-term and long-term plans for capital improvements; and

WHEREAS, the City Council of the City of American Canyon desires to establish the 2016 Short-Term Capital Improvement Program; and

WHEREAS, the Director of Public Works has prepared a program consistent with City Council goals and appropriate allocations of available resources; and

WHEREAS, the City Council has reviewed and considered the 2016 Short-Term Capital Improvement Program and has received input from the public; and

WHEREAS, the 2016 Short-Term Capital Improvement Program is consistent with City's General Plan and it embodies the desired implementation goals and standards thereof.

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

1.) Adopts the 2016 Short-Term Capital Improvement Program.

PASSED, APPROVED and **ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 21st day of June, 2016 by the following vote:

AYES: Council Members Joseph, Leary, Ramos, Vice Mayor Bennett, and Mayor Garcia NOES: None ABSTAIN: None ABSENT: None

on Garcia

ATTEST:

Cherri Walton, CMC, Deputy City Clerk

RESOLUTION NO. 2016-60

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ADOPTING VARIOUS CAPITAL PROJECT FUND BUDGETS AND AN AFFORDABLE HOUSING FUND BUDGET FOR FISCAL YEAR 2016/17

WHEREAS, the City Council of the City of American Canyon desires to establish various Capital Project Fund Budgets and an Affordable Housing Fund Budget for Fiscal Year 2016-17; 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 an allocations of resources in a manner consistent with available resources; and

WHEREAS, the City Council is required to adopt a budget and financial plan before the fiscal year begins on July 1, 2016;

WHEREAS, the City Council also desires to accommodate a process for the carryover of unspent Fiscal Year 2015-16 expenditures for activities where work and expenditures will continue in Fiscal Year 2016-17; and

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

- 1. Adopts the various Fiscal Year 2016-17 Capital Project Fund Budgets shown in Exhibit A; and
- 2. Adopts the Fiscal Year 2016-17 Housing Fund Budget shown in Exhibit B
- 3. Authorize the City Manager to increase the appropriations for Fiscal Year 2016-17 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2015-16 but are expected to be expended in Fiscal Year 2016-17 consistent with the original purpose.

PASSED, APPROVED and **ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 21st day of June, 2016 by the following vote:

AYES:Council Members Joseph, Leary, Ramos, Vice Mayor Bennett, and Mayor GarciaNOES:NoneABSTAIN:NoneABSENT:None

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Leon Garcia, Mayor

Cherri Walton, CMC, Deputy City Clerk

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.

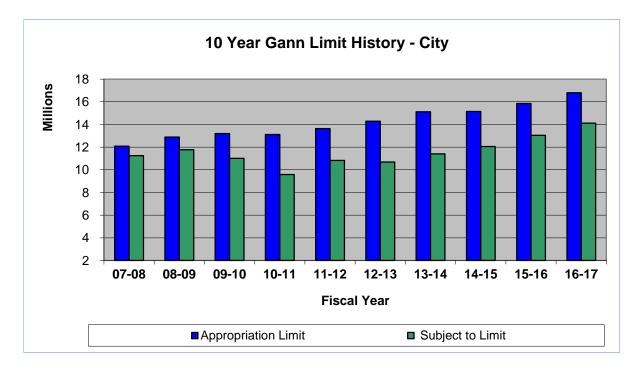
FY 2016-2017 Appropriation Limit

The fiscal year 2016-17 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 5.37% and the City population increase of .64%. 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 6.04%.

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 is well below their limit for fiscal year 2016-17. The City is at 16% of its limit. Ten years of historical data is provided in the following tables and charts.

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
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
2015-16	15,844,346	13,036,819	2,807,527	3.82%	20,149
2016-17	16,801,344	14,115,580	2,685,764	1.05%	20,374

City of American Canyon Appropriations Limit Ten Year History



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 reconcilliation 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.

CalHome Fund – accounts for loans made to qualified applicants to enable low and very low income households to become or remain homeowners.

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

HOME-8993 Fund – accounts for first time homebuyer down payment assistance program and owner occupied housing rehabilitation assistance program.

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.

State and Federal Grants Funds – account for revenue granted to fund specific projects and programs.

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.

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.

Capital Projects Funds

Capital Projects Funds – account for 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.

Zero Water Foot Print Fund – accounts for mitigation monies collected to offset new water demand associated with development projects.

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.

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.

Debt Service Funds

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

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

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

Enterprise Funds

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

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

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

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

Budget Cycle

The City's 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, and Administrative Services Director. 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 2016-17 General Fund, Special Revenue Funds, Water Fund, Wastewater Fund, Internal Service Funds, Debt Service Fund, and Capital Projects Fund Budgets at City Council meetings held on June 7, 2016 and June 21, 2016.

Basis of Accounting and Classification of Funds

Governmental Fund Types Basis of Accounting

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 measureable 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.

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.

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 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 Basis of Accounting

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 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.

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:

www.cityofamericancanyon.org

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. 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 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

<u>Capital Projects Reserve</u> Each July 1, City shall establish a Capital Projects Reserve in the amount of \$2 million. In the event this reserve requirement is not met, the reserve shall grow by a minimum of \$100,000 each year until it reaches \$2 million. The Capital Projects Reserve will only be used for capital projects consistent with the City's strategic goals. This reserve shall be assigned in the General Fund.

<u>General Contingency Appropriation</u> of no less than 1% of the total expenditure appropriations for City's General Fund operations, Water Fund operations, and Wastewater Fund operations will be established. This contingent appropriation, titled 'Unappropriated Contingency,' will be disbursed only by transfer to a departmental appropriation within that fund. Transfers form this contingency shall be authorized by the City Council. A Contingent appropriation, as authorized by City Council.

General Fund Reserve Each July 1, City shall establish a General Fund Reserve in the amount of 25% of the final budget for the fiscal year concluded. In the event this reserve requirement is not met, the reserve shall grow by a minimum of 3% of the total salary of the General Fund until it reaches 25% of the operating annual budget of the General Fund. This reserve will not be used to support long-term, on-going operating expenditures unless specifically approved by the City Council. This reserve shall be assigned in the General Fund.

Economic Development Reserve Each July 1, the City shall establish an Economic Development Reserve in the amount of \$1 million. Use of the Economic Development Reserve will be used to further the City's adopted Economic Development program and to foster Council's strategic goal of attracting and expanding diverse business and employment opportunities or any additional strategic economic development goals established by Council action. This reserve shall be assigned in the General Fund.

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

<u>Simplicity and Certainty</u> 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.

<u>Utility Rates</u> 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.

<u>User-Based Fees and Service Charges</u> 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.

<u>Revenue Projections</u> 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

<u>Appropriations</u> 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 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.

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

CITY CAPITAL IMPROVEMENT PROGRAM AND THE CAPITAL BUDGET

<u>Program Planning</u> 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.

<u>**Project Length Budget</u>** 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.</u>

<u>Reporting</u> 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

<u>Accounting</u> The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions within the budget.

<u>Auditing</u> 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 Fund 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.

<u>Monthly Report</u> A monthly cash and investment report shall be prepared and distributed to the City Manager.

DEBT MANAGEMENT

<u>Debt Issuance</u> 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.

<u>Payment of Debt</u> 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

<u>Written Procedures</u> 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

<u>Responsibility</u> The Director of Human Resources is responsible for the general risk liability insurance and the risk management function of the City.

NEW CITY DEVELOPMENT PROJECTS

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

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

DEMOGRAPHICS

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: 111
- Housing Units: 6,120
- Persons per Household: 3.50

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: 20,374 as of January 1, 2016 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.

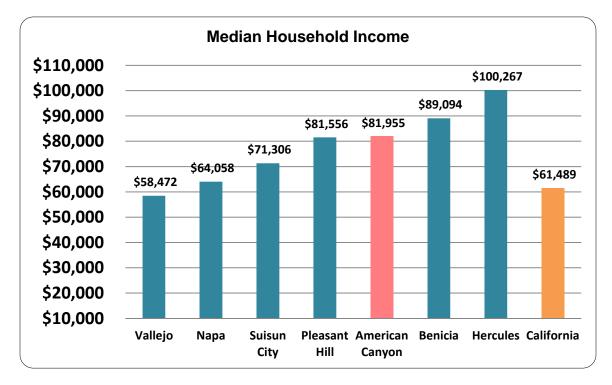
Eagle Vines and Chardonnay Golf Clubs are conveniently located about three miles north of town.

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

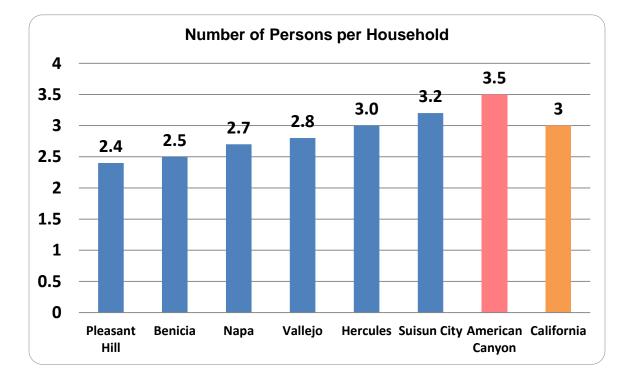
Fiscal Year	Population	Per Capita Personal Income	Unemployment Rate
2001	9,774	\$37,928	2.5%
2002	11,270	\$37,965	2.6%
2003	12,331	\$38,361	3.4%
2004	13,156	\$38,352	3.7%
2005	14,197	\$21,311	7.2%
2006	14,879	\$22,823	6.3%
2007	15,911	\$23,827	6.6%
2008	16,241	\$24,060	8.2%
2009	16,521	\$23,332	13.8%
2010	16,836	\$26,229	15.5%
2011	19,809	\$24,769	14.3%
2012	19,862	\$26,062	9.6%
2013	20,001	\$26,974	8.2%
2014	19,989	\$28,205	6.5%
2015	20,149	\$28,458	5%
2016	20,374	Not available	Not available

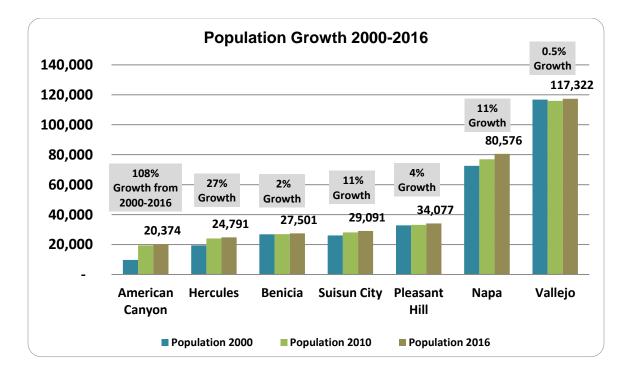
Personal Income and Unemployment Statistics:

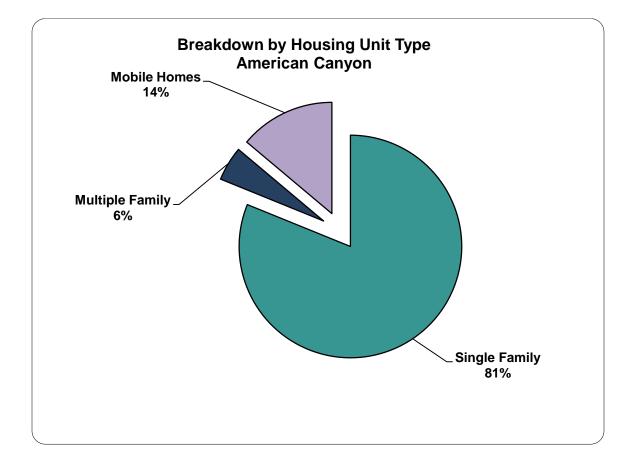
The United States Census Bureau reported that the percentage of the population 25 years old and above who graduated from high school was 84% while the percentage with Bachelor's Degree was 30% in 2014.



COMPARISON DEMOGRAPHICS







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.

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.

Glossary of Budget Terms

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.

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.

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.

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 XIIIB 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 XIIIA 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.

Glossary of Budget Terms

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.

Glossary of Budget Terms

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.