

CITY OF AMERICAN CANYON
ANNUAL BUDGET
FISCAL YEAR 2017-2018



Newell Open Space

American Canyon, California
www.cityofamericancanyon.org

**City of American Canyon
2017-18 Fiscal Year Budget**

TABLE OF CONTENTS

Table of Contents	i-iii
City Council Members	iv
City Officials and Budget Team	v
Budget Awards	vi-vii
Budget Message	viii-xvii
Vision and Strategic Plan	xviii-xxiii
General Fund Revenue and Expense Projections	xxiv
General Fund Fund Balance and Reserve Projections	xxv
Reserves/Unallocated Funds Policy	xxvi-xxvii
Budget at a glance	xxviii-xxxii
Organizational Chart	xxxiii

Section 1: BUDGET SUMMARIES

- Budget Summary 1-2
- Summary – Revenues 3
- Summary – Expenses 4-5
- Summary – Staffing 6-8
- Transfers and Support Service Cost Allocations 9-10

Section 2: FUND SUMMARIES

General Fund

- General Fund Adopted Budget Summary 11
- General Fund Revenues and Transfers 12
- Analysis of Major General Fund Revenues 13-17
- General Fund Expenditures and Transfers 18

Special Revenue Funds

- Storm Drain/Measure A Fund #210 19
- Gas Tax Fund #212 20
- CalHome Fund #215 21
- Community Development Block Grant 8953 Fund #216 22
- HOME 8993 Fund #217 23

Table of contents continued

- Citizens Options for Public Safety (COPS) Fund #218 24
- Transportation for Clean Air Fund #226 25
- State Grants Fund #230 26
- Federal Grant Fund #240 27
- CDBG 10563 Federal Fund #241 28
- Newell Park Open Space Preserve Fund #252 29
- La Vigne Open Space Maintenance Fund #254 30
- Lighting & Landscaping Assmt Dist (All Zones) Funds #s 261, 262, 263 31
- Zero Water Footprint Fund #270 32
- Capital Projects Funds**
- Parks Impact Fee Fund #310 33
- Traffic Impact Fee Fund #320 34
- Civic Impact Fee Fund #330..... 35
- Affordable Housing Fund #340 36
- Debt Service Funds**
- 2012 Lease Revenue/Gym & Aquatic Center Fund #410 37
- Cabernet Village – City Hall Lease Fund #420 38
- Broadway Property Fund #430 39
- Enterprise Funds**
- Water Operations Fund #510 40
- Water Capacity Fee Fund #520..... 41
- Wastewater Operations Fund #540 42
- Wastewater Capacity Fee Fund #550 43
- Internal Service Funds**
- Building Maintenance Internal Service Fund #651 44
- Fleet Operations Internal Service Fee Fund #652 45
- Information Technology Internal Service Fee Fund #653 46

Section 3: DEPARTMENT SUMMARIES

- Administration 47-56
- Finance 57-60
- Police 61-62
- Public Works 63-70
- Community Development 71-76

Table of contents continued

- Parks and Recreation 77-85
- Non Departmental 86
- Water Enterprise 87-92
- Wastewater Enterprise 93-99
- Internal Service 100-102
- Debt Management 103-104
- Debt Service Schedule 105
- Computation of Legal Debt Margin..... 106

Section 4: CAPITAL PROJECTS

- Capital Improvement Program Narrative 107
- Capital Improvement Program Budget 108

Section 5: MISCELLANEOUS

- City Council Resolutions..... 109-112
- Appropriations Limit 113-114
- Timing of Revenues Received 115
- Funds, Departments and Divisions 116-117
- Fund Descriptions 118-120
- Budget Cycle 121
- Budget Calendar 122-126
- Basis of Accounting and Classification of Funds..... 127-129
- Fiscal Policy Key Points 130-134
- Demographics 135-138
- Top Ten Property Taxpayers 139
- Taxable Sales by Category 140
- Residential Sales Value History 141
- Glossary of Budget Terms 142-150



MEMBERS OF THE CITY COUNCIL

Leon Garcia, Mayor

Mark Joseph, Vice Mayor

Mariam Aboudamous, Council Member

Kenneth Leary, Council Member

David Oro, Council Member

City of American Canyon

CITY STAFF

Dana Shigley, City Manager
William Ross, City Attorney
Christina Roybal, Finance Director
Tracey Stuart, Police Chief
Deanna Parness, Assistant to the City Manager
Jason Holley, Public Works Director
Brent Cooper, Community Development Director
Creighton Wright, Parks & Recreation Director

BUDGET TEAM

Dana Shigley, City Manager
Christina Roybal, Finance Director
Susan Presto, Finance Manager
Lucila Datiles, Accountant

California Society of Municipal Finance Officers

Certificate of Award

***Operating Budget Excellence Award
Fiscal Year 2016-2017***

Presented to the

City of American Canyon

For meeting the criteria established to achieve the Operating Budget Excellence Award.

January 31, 2017



A handwritten signature in black ink, appearing to read "John Adams".

**John Adams
CSMFO President**

A handwritten signature in black ink, appearing to read "Craig Boyer".

**Craig Boyer, Chair
Professional Standards and
Recognition Committee**

Dedicated Excellence in Municipal Financial Reporting



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of American Canyon
California**

For the Fiscal Year Beginning

July 1, 2016

Executive Director



June 27, 2017

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

Subject: Fiscal Year 2017/18 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 2017/18, which begins on July 1, 2017. 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. For the 17/18 fiscal year, the City Council has chosen to prioritize several items in the transportation and economic development categories. These priorities are highlighted on the updated Strategic Plan on page xviii-xxiii.

CITY OF AMERICAN CANYON BUDGET

In 2013/14, the Council directed the City to enter a three-year "Stabilization Plan" in order to ensure the long-term fiscal sustainability of the City's finances. During this three year stabilization period, critical services were slowly restored as revenue growth allowed. The 2015/16 fiscal year marked the final year of three year plan.

With adoption of the 2016/17 budget last year, the City began a new three-year cycle with emphasis on long-term fiscal sustainability, revenue development and prudent growth in services. The fiscal results of this three year cycle will be heavily influenced by the adoption in early 2017 of the new Memorandum of Understanding with city employees, which increased compensation costs for the City.

FUND ACCOUNTING AND BUDGET DEVELOPMENT

The City accounts for its fiscal operations in more than 40 different “funds;” each is similar to a personal check register recording revenues, expenses, and cash balances. Some funds, like the General Fund, are substantial operating funds with thousands of transactions each year, while others, such as the debt service funds, have only a few transactions each year but are required to segregate funds for accounting purposes. Some of the funds do not require budgets.

The most significant of the City’s funds is the General Fund. This single fund accounts for all services that do not require segregation into other funds. For example, in the General Fund you will find revenues and expenses related to the City Council’s office, parks, recreation, finance, public works administration, planning, building inspection, engineering, police department and more. Other significant operating funds include the Water and Wastewater Funds, each of which accounts for user fee revenues and the costs to operate the two unique systems.

The City operates three Internal Service Funds: Information Technology, Fleet, and Building Maintenance. These three funds provide services to “internal” customers only (ie, city departments) and their costs are charged to other City operating budgets. Finally, the City maintains many other funds accounting for gas tax, storm drain, affordable housing grants, developer impact fees, capital improvement projects, debt service, lighting and landscape districts, and more.

The budget development process begins early in the year when the Finance Director and City Manager update revenue projections and provide guidance for the departments as they craft their budget requests. Each department submits their budget requests in the spring, followed by City Manager and Finance Department reviews of the amendments. Staff also meets with the Finance Committee during this review period to discuss key policy points and to receive feedback. Finally, the City Manager creates the final proposed budget for each fund and presents it to the Council in one or more workshops. After the workshops and following Council directed changes, staff will package the final budget for adoption at a public hearing. 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.

GENERAL FUND

City budgets for the last seven years, since commencement of the “great recession,” have occurred in 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, we focused on restoring lost positions and services and making payments into reserves and on obligations at a prudent pace, as revenues allowed.

In 2015/16, we started to see 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

(TOT) revenues have 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. In 2016/17, we also settled our lengthy negotiations with our employee groups, providing much deserved wage increases. As noted earlier, our focus in the General Fund now is on long-term sustainability and revenue development. We've made it through the recession and the economic rebound; now we must implement long-term cost-containment and revenue enhancement measures to ensure our fiscal health is sustainable.

Page xxiv shows revenue and expense history since the 2015/16 fiscal year and projections through 2022/23. For the 2017/18 budget, I have included additional detail not included in previous years and refined my property tax projections by developing more detailed forecasting models. 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 modest increases in fund balance in the future. The budget for 2017/18 is balanced, with a tiny \$800 anticipated surplus.

REVENUES

In the last several years, the City has benefitted from increased assessed valuations as the County Assessor has restored much of the value lost during the recession. The sizeable increases experienced in 2014/15 through 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 and we will not see increases like this in the future. The assessment roll for the 2016/17 fiscal year benefited from several notable industrial property sales and reassessments in the Green Island Industrial area. The assessment roll for the 2017/18 fiscal year is already closed and property tax revenues for the coming year are relatively certain. We anticipate a 5.25% increase, primarily from increasing market values (home sales) and commercial construction completed in calendar year 2016 (portions of Napa Junction phase 3, Green Island warehouses, Napa Logistics Park phase I, Canyon Ridge apartments, miscellaneous). In 2018/19 and moving forward, we expect to see similar increases, around 5%, primarily a result of anticipated industrial and commercial construction projects already planned and modest increases in property values. Our projections do not include any revenues from the proposed Watson Ranch or Canyon Estate developments, as timing for that project remains uncertain.

Similarly, TOT revenues continue to increase although not at the rate experienced in prior years. Based on performance in the last few months and conversation with the hoteliers, we are projecting an increase of approximately 4% in 2017/18 then stabilizing at around 2.5 to 3% per year. 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. This is a conservative long term projection, as American Canyon continues to benefit from tourism in the Napa Valley. We also believe additional hotel rooms will be constructed in American Canyon within five years; however, that is 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 without new development. For the coming few years, we are forecasting increases of 2% or less each year. While new retailers in the Napa Junction shopping center are generating sales tax revenues, there is little actual data history to use for projections, and similar businesses generate only modest amounts of sales tax revenues. Sales tax revenues in the future could increase should the corridor develop with some retail businesses.

Page xxiv also shows projections for a few other notable revenues. For example, the General Fund receives revenues from other funds (primarily the water and wastewater funds) to reimburse the General Fund for administrative and support services. The General Fund also receives from developers as reimbursement for costs incurred processing their development applications. Projections for Building/Planning permit fees, Recreation program fees, and gasoline tax are also broken out for the Council's information. All other revenues, including

franchise fees, grants, interest, rents, and many other smaller revenue sources are included in "All Other." These can vary year to year, often trending with expenses (user fees and reimbursements) and the general economy (interest, rents). Because these vary significantly, and often include one-time revenues, it is difficult to make long-term projections. The 2017/18 budget assumes a decrease in these revenues as a result of several one-time revenues reflected in prior years, then increasing at 3% 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 2017/18 are \$21,304,988. At the budget workshops held on June 12 and June 14, 2017, a \$58,300 increase was approved by City Council to account for additional developer revenue.

EXPENSES

Page xxiv shows various categories of expense history since the 2015/16 fiscal year and projections through 2022/23. Total expenses budget for 2017/18 are \$21,304,188, including a contingency appropriation of \$210,000, as required by our Reserve policy. At the budget workshops held on June 12 and 14, 2017, a \$416,700 increase was approved by City Council to add a Senior Planner (\$116,700) position and for the 2017 Annual Pavement Management Project (\$300,000). Occasionally the general will help fund a capital project. Please note that the \$300,000 for this project will come from the general fund's Restricted Pavement Repair Fund Balance.

Salaries and Benefits

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 a municipal government, we are primarily in the business of providing services and, as such, salary and benefit expenses are a significant portion of our budget: 33% in the 2017/18 budget year. Earlier this year, we successfully concluded negotiations with our labor groups and adopted new, 5-year MOU. The projections on page xxiv, as well as the budget, include the additional costs that result from salary and benefit increases negotiated in those agreements. In 2017/18, the General Fund will incur approximately \$325,000 more in salary and benefit costs than we would have without the new MOUs; however, these MOUs are important to adequately compensate our employees and remain competitive in the labor marketplace. In future years, the incremental costs will be less. The projection assumes a 3% salary increase for all years shown.

Another significant consideration, particularly for fiscal year 2020/21 and beyond, is the anticipated increase in PERS costs resulting from PERS' recent decision to reduce the assumed interest rate for earnings. According to PERS, rates will increase 10-15% on the unfunded liability and 1-3% on normal costs in 2020/21, with additional increases in subsequent years. My model for salary and benefit projections assumes the mid-range of the rate increases projected by PERS. One, relatively minor, offset to these increasing costs is that, as time goes on, our percentage of total PERSable salaries paid to "classic" members versus new members changes, meaning these increases apply to a shrinking pool of wages over time. In 2017/18, these rates apply to approximately 88% of wages paid; by the end of the planning horizon, I anticipate this will decrease to approximately 75%. Additionally, given the rate increases anticipated in future years, it is worth reviewing the possibility of financing the unfunded liability.

A summary of City staffing by department is shown on page 6-8. Note that this schedule includes all funds, not just the General fund.

Contractual and Miscellaneous Costs

In addition to salaries and benefits, the City incurs a variety of other costs to provide services. The single largest of these expenses is our contract with the Napa County Sheriff for law enforcement services. This contract represents an additional 28% of budgeted expenditures. Other services include professional services (legal, engineering, planning, various consultants and contractors), insurance, utilities, fuel, payments to other

government agencies, and more. Similar to the “all other revenue” category noted earlier, these “other” expenses can vary year to year and often trending with revenues. Because these vary significantly, and often include one-time expenses, it is difficult to make long-term projections; I assume in the projection that they will increase at 3% per year. The City operates three “internal service” functions: fleet maintenance, building maintenance, and information technology systems. Each of these operations are accounted for in separate operating funds and the General Fund (and Water and Wastewater funds) pay for these services, similar to payment to a private business.

Debt and Long-Term Reserves

The final category of expenses, debt and long term reserves, is much improved over the last few years. The City currently offers health benefits to City retirees at the same rate as active employees; the City agreed to this obligation when we first contracted with PERS in the 1990’s and this election cannot be changed. The City’s long term liability for this benefit was increasing at unsustainable rates and we are pleased that the new labor MOUs provided a mechanism for slowing the growth in the City’s OPEB liability. In the current actuarial projections, the annual obligation increases to approximately \$650,000 per year (General Fund portion) in 2037, then significantly decreases. This is a significant improvement over prior projections before adoption of the new MOU. The minimum contribution for this fiscal year will be fully funded and is assumed to be fully funded in all future years.

The General Fund currently has three outstanding debt obligations: City Hall, the vacant lot next to City Hall, and the Gym/Pool facility. Two of these obligations will be paid off in 2018 and 2021. This is reflected in the expense projections.

The City Council established a reserve policy shown on page xxvi-xxvii. This policy requires funding, over time, of three primary reserves: reserves for capital improvements, economic development, and a general reserve. The Capital Improvement reserve is increased by \$100,000 per year until it reaches (or maintains) a level of \$2 million. This reserve can be used, at the Council’s discretion, for capital improvements not otherwise funded; examples could include capital maintenance or improvement to City buildings, parks, streets, or other priorities. The Economic Development reserve is fully funded at \$1 million. The Council has not adopted a specific policy for the use of this reserve, but an example might include a capital project directly resulting in economic benefits to the community. Finally, the general reserve provides protection against modest swings in the economy and insures sufficient cash on hand for operations. This reserve is not yet fully funded at the target of 25% of annual expenditures. Cash in the General Fund that is not set aside in a reserve is shown in the “Unreserved Fund Balance” (however, note there are several additional minor reserves not shown in this table). The funding status of these three major reserves is shown on page xxv. Note the model shows that increases to these reserves are anticipated from the unreserved fund balance each year. If the Council wants to fully fund these reserves faster, they could reduce expenses or increase revenues to generate additional resources.

City Manager’s Office

The Economic Development Manager position remains unfunded in the budget. I have included a modest budget of \$47,500, the same as previous years, for miscellaneous consulting and contractual services (including the Chamber of Commerce). In the Council workshop on June 5, we discussed the need to postpone making a decision about hiring an employee for this role versus using consultant services until the Council had a better sense of specific priorities and needs. We will continue use of consultant services until Council identifies their priorities to fill the vacant position, when the specific skills and experience needed is known.

After considerable discussion and analysis, the larger Administrative Services Department function has been eliminated, creating independent Finance and Human Resources functions. The Human Resources function, which includes one Human Resources Analyst and one Human Resources Assistant, will now report to the City Manager.

Finance and Information Technology

The number of positions in the new Finance Department remains the same as 2016/2017, but restructured to accommodate the new configuration and resulting in a cost savings of approximately \$95,000 annually. The new Finance Director will be more “hands on” than the Administrative Services Director, who provided broader oversight. Elimination of one Finance Manager will be accommodated by adding an Accountant position to pick up some of the more complex accounting support tasks.

Additionally, the Budget Analyst position is eliminated. Elimination of this position reduced costs in the General Fund by \$60,000 (plus \$60,000 in the Water fund). Funding in Professional Services was increased to provide resources for temporary and professional help with rate setting, budget, revenue projections, or whatever the new Finance Director might determine necessary.

The Finance Department will remain responsible for Information Technology. The 2017/18 budget includes funding for this new structure.

Police Department

The City Council entered into a new three-year contract with the Napa County Sheriff's office effective with the 2016/17 fiscal year. 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. Note that this new position proposed in the 2018/19 fiscal year is not included in the projection (page xxiv). 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 budget, and assumed to increase at 3% per year for the planning period.

Community Development

In the Planning division, that the City does not have an employee that oversees development and entitlement applications. This function has been managed by the Director personally and contract Planners. Developers must pay for the management and oversight of their planning applications, thus the cost for the Contract Planner is fully funded by developers. It is common to use contract planners in this way as it allows the City to have a Planner available for services when needed without the overhead of carrying a full time employee, regardless of the demand for their services.

The current Contract Planner is managing most development applications. The Assistant Planner manages less complex development applications, city-initiated policy updates and front counter planning assistance and information. Watson Ranch is managed by a combination of city staff and a consultant. For 2017/2018, we have added a new Senior Planner position to be assigned two primary tasks: managing complex entitlement applications and overseeing the General Plan update. This new position will reduce the need for Contract Planners only slightly to approximately 0.5 FTE, as the Contract Planner would continue to oversee applications from Napa Logistics Park, Napa Airport Commerce Center, Village at Vintage Ranch, Valley View, Canyon Estates and others. Of this \$116,700 cost, \$70,200 would be paid by developer reimbursements and the net cost to the General Fund would be approximately \$46,500.

The Building Division function remains funded at levels similar to the current year, and all positions will be filled. With the hiring of a Chief Building Official, we expect costs for contract building inspection and plan check to be reduced. This is included in the budget.

Public Works

The staffing level in the Engineering and Administration divisions are unchanged from the current year, with one minor exception. The Senior Civil Engineer (Development Engineering) position was previously filled with a "Development Services Engineer." The Development Services Engineer position did not require a Professional Engineer license and it is now vacant. The budget adjusts this position to a Senior Civil Engineer (which does require such licensing). As a Professional Engineer, this employee will be able to more effectively review development plans directly and rely less on the Director or various engineering consultants for their review and comments. This licensure is important because it allows them to effectively supervise consultants and guide engineers hired by private developers (and who are also licensed professionals). The increased cost of this change is \$26,000 per year; however, the budget assumes that 50% of this cost will be reimbursed by developers, thus the net cost to the City General Fund is a modest \$13,000. This change is included in the budget.

Parks and Recreation

The ***Parks and Open Space Project Coordinator position*** has remained vacant throughout the current budget year. I believe the position remains important for the development and improvement of our open spaces and parks and have included funding for the position in the budget.

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 Open Space and Trails Coordinator will be a skilled manager with experience in project management, biological resources, habitat restoration, outdoor recreation, environmental education, sustainability and stewardship. The primary responsibility would be to develop and enhance the outdoor recreation resources available to our residents and visitors.

The budget for the ***Recreation*** function is very similar to prior years. The very popular Holiday Tree Lighting, May the 4th, Snow Day, Independence Day festivities, expanded summer camp, Community Recognition Ball, and many others remain fully funded, including improvements to the Tree Lighting/Snow Day events. There is also sufficient funding for special events in the pool, adult wellness programming, 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 I am grateful to our business community for stepping up to sponsor our special events.

The budget includes \$25,000 for the continued support of the ***community grants program***. Included in this amount is \$5,000 for Arts Council Napa Valley, \$5,000 as continuing support for the Community Foundation's One Napa Valley citizenship initiative, and \$15,000 for allocation by the Parks and Community Services Commission to community organizations.

The ***Neighborhood Services Division*** is now fully transferred to this department and funded in the budget. Look for neighborhood cleanup, outreach, and related programs in the coming year.

The **Parks** Division remains the function most in need of additional funding. The recommended budget includes sufficient funds for basic maintenance of our current parks, but makes no additional progress toward parks or facility improvements or expansion. The Parks maintenance budget for contractual services and parks maintenance is \$50,000 less than the current year budget. The budget includes funding to complete the Clarke Ranch Master Plan, a citywide Parks Master Plan (funded by Parks Capital Impact Fees) and Parks User Fee update. All of these analyses are important, but will ultimately lead to the same conclusion: we need a significant funding source for parks improvements if we want our facilities to be outstanding.

Revenue recovery from our recreation programming has been 20% or less of expenses for several years; 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. In future years, I have assumed a 5% increase annually in revenue recovery from recreation programming. Update of the recreation user fee policy will be a priority for the coming year.

INTERNAL SERVICE FUNDS

In 2014/15 we created three new Internal Service Funds (ISF): Information Technology, Fleet Maintenance, and Building Maintenance. These three funds expend money to maintain the City's fleet, buildings and IT infrastructure. Their costs are charged out to "customer" departments, primarily the General, Water and Wastewater funds. These funds can accumulate cash balances, saving up for large capital maintenance costs and keeping "customer" charges steady. Expenses and revenues for these three funds are shown on page 100-102.

Of these three funds, the Building Maintenance Fund concerns me most. Given the value of our city buildings, this fund should have a larger cash balance in the event a significant investment is needed. Included in the budget is funding to complete a capital facilities maintenance plan to be sure we are setting aside sufficient funds each year to maintain our facilities in the long-term.

The Fleet fund will continue with normal fleet maintenance and replacement functions, including the replacement of three City trucks (at the plants) and two Police Department vehicles. Additionally, the City will purchase a new mower, valve exercising machine with vacuum and electric utility vehicle for the water reclamation facility. The Information Technology budget and Building Maintenance budget includes normal maintenance activities.

WASTEWATER ENTERPRISE FUND

Revenues to this fund include monthly user charges for wastewater collection and treatment. This budget reflects significant changes to operations, with the exception of the 2.5 additional staff: two maintenance workers and one-half plant mechanic (see Water Fund for the other half). These positions are included in the budget for a total cost of \$267,000. Please see page 93-99 for additional information.

WATER ENTERPRISE FUND

Revenues to this fund include monthly user charges for water consumption. Revenues include a \$2 per unit surcharge imposed during the drought. For 2017/18, we project that revenues will be the same as the 2016/07 fiscal year. Staff is in the process of preparing a recommendation for updated water consumption charges.

This budget represents no significant change to operations, other than the addition of 0.5 FTE Plant Mechanic.

GAS TAX FUND

Revenues to this fund include gasoline tax and new SB1 revenues. These funds may be used for street maintenance only. \$300,000 of these revenues are transferred to the General Fund to pay for day-to-day maintenance, and the remaining funds are available for capital projects. \$587,500 of these funds are planned for capital projects.

CAPITAL IMPROVEMENT PROGRAM

In June 2016, the Council adopted the *2016 Long-Term Capital Improvement Program* (Long-Term CIP) and the *2016 Short-Term Capital Improvement Program* (5-Year CIP) as strategic planning tools for the City.

The “Long-Term CIP” includes a list of projects from the following:

- *2016 Water, Sewer and Recycled Water Master Plan*
- *2016 Pavement Condition Index Report* (including anticipated Measure T revenues)
- *2012 Circulation Element Update*
- *2012 Parks and Community Services Master Plan*
- *2008 Water Reclamation Facility Master Plan*
- *2008 Water and Sewer Rate Study*
- *2002 Water Treatment Plant Expansion Master Plan*
- *1996 Parks and Civic Facilities Plan*

The “5-Year CIP” is both a statement of the City's vision and its financial ability to physically improve the community. It distills the long range goals and strategies identified in various long-range plans into a discrete, short-term implementation strategy. The development of a 5-Year CIP provides a systematic plan for providing “capital improvements” based on funding availability and forecasted needs.

Importantly, the 5-Year CIP identifies funding sources and sets the stage for staff to begin working on the projects identified therein. The 5-Year CIP is distinguished from (Long-Term CIP) in that the former anticipates bonafide funding sources, while the latter also includes projects that do not yet have secured funding sources. For long term projects (or projects with insufficient funding), the Long-Term CIP identifies those as occurring in “future years.”

Fiscal Year 2017/18 is “Year 2” of the 5-year CIP. Each fiscal year during the 5-Year CIP, a capital project budget is adopted. The projects listed in a current year budget are those projects staff will be undertaking during that year. In contrast, projects not identified in the current year budget are not actively being worked on.

The Fiscal Year 2017/18 Capital Budget is shown on page 108. It includes a carryover of projects from the Fiscal Year 2016/17 Capital Budget that are not yet complete along with new projects proposed for the upcoming year.

CONCLUSION

During fiscal year 2017/18, City 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 Council's Strategic Goals and Objectives. The 2017/18 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
City Manager



City of American Canyon Vision and Strategic Plan

AMERICAN CANYON

HOME to an engaged, diverse community

DESTINATION for outdoor recreation and natural beauty

HUB of opportunity and economic vitality

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

**City of American Canyon
2017- 18 Fiscal Year Budget**

Strategic Plan Priorities

Public Safety: Ensure that American Canyon remains a safe community

- 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.
- 3 Enhance our public safety volunteer programs using City outreach tools and District/Sheriff training resources.
- 4 Create a Traffic Safety Committee with City, Police and Fire to review traffic enforcement, signage, and design.
- 5 Complete the GIS mapping of hydrants, flow, and test data.
- 6 Create a Neighborhood Committee to address specific issues (i.e. vandalized mailboxes).

Community and Sense of Place: Build on the strength of our local community to develop a clear sense of place and establish our unique identity

Maintain and strengthen our sense of community and build community relationships

- 1 Construct the Valley Vista affordable housing project.
- 2 Update the General Plan to align with the Community's vision.
- 3 Create "community gathering places" for the City of American Canyon.
- 4 Provide and communicate incentives for property owners to take an increased interest in improving their homes and neighborhoods.

Promote a unique community identity

- 5 Create identifiable gateways into the City and "curb appeal."
- 6 Underground the utilities along the highway.
- 7 Establish new design guidelines for architectural and landscape style within commercial districts and new residential neighborhoods.
- 8 Partner with the community to create a Public Art strategy for the community, which may include children's art, the 9/11 memorial, and others.

City of American Canyon
2017- 18 Fiscal Year Budget

Strategic Plan Priorities

Economic Development and Vitality: Attract and expand diverse business and employment opportunities

Improve opportunities for small businesses to start up and grow

- 1 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.

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.

- 4 Construct improvements to Green Island Road including improved internet connectivity.

- 5 Construct final leg of Devlin Road.

Develop the Highway 29 Commercial District through comprehensive planning and infrastructure

- 6 Complete the Highway 29 PDA Specific Plan, including the associated EIR.

- 7 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.

- 10 Complete entitlement processing for Watson Ranch/NVR&G.

Outdoors and Recreation: Expand opportunities for use of outdoor recreation and an active and healthy lifestyle.

Enhance recreation programs and events

- 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.

- 2 Identify and implement more programming focused on Newell Open Space and Wetlands.

- 3 Adopt a pricing policy addressing cost recovery for recreation programs and events.

**City of American Canyon
2017- 18 Fiscal Year Budget**

Strategic Plan Priorities

Develop capital plans and invest in parks and open space

- 4 Update Parks and Open Space planning tools, including the Parks Master Plan, Parks/Recreation development impact fee, and Parks Capital Improvement Program.
- 5 Construct recreational infrastructure improvements at Newell Open Space.
- 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 as connectivity between trail systems; ensure recreational trails are suitable for pedestrians, bicyclists and equestrians.
- 8 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.).
- 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.

Improve traffic flow along Highway 29

- 1 Seek and obtain funding for highway widening consistent with the Highway 29 corridor study and Broadway District Specific Plan.
- 2 Construct improvements to Theresa/Eucalyptus.
- 3 Construct improvements to Highway 29 at Napa Junction.
- 4 Ensure signal timing along Highway 29 is maximized using the most advanced technology available.
- 5 Seek to obtain funding and construct Newell extension to Highway 29.

Improve the condition of our local streets

- 6 Implement a pavement management and improvement strategy to “hit the ground running” when Measure T funds are available in 2018.

Improve safety and access for bicyclists, pedestrians and users of public transportation

City of American Canyon
2017- 18 Fiscal Year Budget

Strategic Plan Priorities

- 7 Embark on a strategy to construct sidewalks in key city locations that lack such facilities
- 8 Designate American Canyon as a Bike Friendly Community.
- 9 Improve the safety and ease of travel for non-motorized travel along the highway and major roads.

Infrastructure: Develop and upgrade infrastructure resources to support sustainable growth.

Ensure a stable, long-term water supply

- 1 Monitor water consumption to ensure compliance with policies and identify trouble areas; provide an easy way for consumers to monitor their own water consumption.
- 2 Update (and implement) master plan and development fees for water and recycled water.
- 3 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.
- 5 Identify Water storage solutions/long term options to improve reliability.
- 6 Engage in robust and long-term outreach for conservation and water-wise behaviors.
- 7 Develop and implement solutions for taste and odor/THM issues.

Ensure we can treat both residential and industrial wastes effectively and efficiently

- 8 Construct improvements at Water Reclamation Facility to improve capacity of plant as well as quality of recycled water.

- 9 Update the master plan and development fees for the collection system and water reclamation facility.

10 Analyze options for pretreatment of industrial waste.

- 11 Reduce inflow and infiltration problems to maximize plant capacity.

Reduce the possibility of flooding through improvements to the storm drain system

- 12 Obtain necessary approvals and implement a regular creek clearing program.

- 13 Identify ways to fund storm drain maintenance post Measure A.

Demonstrate leadership in environmentally friendly projects and policies

City of American Canyon
2017- 18 Fiscal Year Budget

Strategic Plan Priorities

- 14 Implement the Energy Efficiency Climate Action Plan (EECAP).
- 15 Evaluate feasibility of installing solar or other alternate energy sources at city facilities.
- 16 Develop and implement policies and programs that encourage the community to be resource-wise (i.e. residential and commercial use of solar energy).

Quality Services and Organizational Effectiveness: Deliver exemplary government 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.
- 3 Review and update Finance Policies in Council's Protocols, in accordance with previous Council direction.
Update water/wastewater rates/recycled water rates, amortize the inter fund loans and complete long term projections to ensure the fiscal stability of the enterprise funds (particularly the water funds, given drought conditions).
- 4
- 5 Conduct fiscal analysis of new development proposals that assesses the City's ability to meet future demands for services.

Emphasize customer service and community priorities

- 6 Engage the entire community in policy making and obtain customer feedback using many tools and techniques to ensure broad involvement.
- 7 Investigate technology to enhance public outreach.

Encourage continuous improvement and use of best practices

- 8 Review the permit process to identify opportunities for improvement, including using improved software 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.
- 11 Evaluate governance protocols

City of American Canyon 2017-18 Fiscal Year Budget

General Fund Revenue and Expense Projections

	Actual (1) 2015-2016	Est. Actual 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
Revenues								
Property Tax (accounts 31110, 20 and 50)	7,091,211	7,443,600	7,860,130	8,196,393	8,570,362	8,959,413	9,337,413	9,716,166
Property Tax (all other)	1,699,909	1,784,400	1,853,050	1,936,437	2,023,577	2,114,638	2,209,797	2,309,237
Sales Tax	2,589,452	2,526,000	2,567,580	2,618,932	2,671,310	2,724,736	2,779,231	2,834,816
Transient Occupancy Tax	1,508,905	1,552,100	1,620,000	1,668,600	1,710,315	1,761,624	1,805,665	1,859,835
Interfund Reimbursements for Support Svcs	1,135,734	1,440,000	1,465,200	1,530,021	1,601,428	1,673,492	1,748,799	1,827,495
Developer Reimbursements for Consultants	1,891,350	1,728,000	1,562,700	1,562,700	1,562,700	1,562,700	1,562,700	1,562,700
Building/Planning Permit Fees	397,000	508,000	446,000	454,920	464,018	473,299	482,765	492,420
Recreation/Parks Charges for Services	418,100	441,000	469,500	492,975	517,624	543,505	570,680	599,214
Gasoline Tax for Street Maintenance (2)	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
All other	3,717,649	3,273,889	3,160,828	3,255,653	3,353,322	3,453,922	3,557,540	3,664,266
Total Revenues	20,743,590	20,996,989	21,304,988	22,016,631	22,774,657	23,567,330	24,354,589	25,166,150
Expenses								
Salaries (3)	4,213,020	4,663,050	4,957,810	5,156,122	5,362,367	5,576,862	5,799,936	6,031,934
Benefits	2,112,587	2,069,400	1,996,762	2,106,122	2,238,811	2,407,309	2,634,804	2,930,454
Sheriff Contract	5,683,614	5,853,800	6,029,430	6,210,313	6,396,622	6,588,521	6,786,177	6,989,762
Developer Consultant Services	1,613,173	1,473,400	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Economic Development Salary/Consultants (6)	45,202	46,433	47,350	50,000	50,000	50,000	50,000	50,000
Street Maintenance (4)	300,262	333,750	330,600	340,518	350,734	361,256	372,093	383,256
Post Employment Medical Benefits	487,486	422,475	458,000	457,000	440,800	444,500	458,130	456,600
Debt Service	896,800	897,247	896,300	896,300	761,620	761,620	476,528	476,528
Internal Service Funds	999,900	1,208,353	1,076,200	1,130,010	1,186,511	1,245,836	1,308,128	1,373,534
All Other Expenses	5,552,797	3,926,392	4,001,736	4,121,788	4,245,442	4,372,805	4,503,989	4,639,109
Contingency in Budget (5)			210,000	220,000	220,000	230,000	230,000	240,000
Total Expenses	21,904,841	20,894,300	21,304,188	21,988,173	22,552,906	23,338,708	23,919,785	24,871,177
Net Operating Results to Fund Balance	(1,161,251)	102,689	800	28,457	221,751	228,621	434,805	294,973

(1) Includes one-time transfers out of the General Fund of \$2,036,893.
(2) This amount of Gasoline Tax is transferred to the General Fund to pay salaries and maintenance costs for streets. This does not include total gasoline tax revenues; see Fund 212. Assumed no future increases to maximize amount available for paving/rehabilitation projects.
(3) For 2017/2018, includes positions as presented in recommended budget. No additional positions are assumed. Reflects all changes as per current labor MOU.
(4) Excludes salaries, benefits and internal service charges (included elsewhere in the table).
(5) Not an actual expenditure, but shown for budget comparative purposes
(6) See City Manager's budget message about the Economic Development position.

**City of American Canyon
2017-18 Fiscal Year Budget**

General Fund Fund Balance and Reserve Projections

Reserves	Est. Actual 2016-2017	Projected 2017-2018	Projected 2018-2019	Projected 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023
Beginning Unreserved Fund Balance	1,548,892	1,425,190	1,186,099	965,822	932,889	950,640	1,218,138
Net Operating Results to Fund Balance	102,689	800	28,457	221,751	228,621	434,805	294,973
Increase to Reserves from Unreserved Fund Balance	(226,391)	(239,892)	(248,734)	(254,684)	(210,871)	(167,306)	(173,998)
Ending Unreserved Fund Balance	1,425,190	1,186,099	965,822	932,889	950,640	1,218,138	1,339,113
Target General Fund Reserve (7)							
Amount Funded, beginning of year	5,476,210	5,223,575	5,326,047	5,497,043	5,638,227	5,834,677	5,979,946
Change for Fiscal Year (8)	4,167,253	4,293,644	4,433,535	4,582,269	4,736,953	4,897,824	5,065,130
Amount Funded, end of year	126,391	139,892	148,734	154,684	160,871	167,306	173,998
	4,293,644	4,433,535	4,582,269	4,736,953	4,897,824	5,065,130	5,239,128
Target Capital Projects Reserve							
Amount Funded, beginning of year	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Change for Fiscal Year (9)	1,550,000	1,650,000	1,750,000	1,850,000	1,950,000	2,000,000	2,000,000
Amount Funded, end of year	100,000	100,000	100,000	100,000	50,000	2,000,000	2,000,000
	1,650,000	1,750,000	1,850,000	1,950,000	2,000,000	2,000,000	2,000,000
Target Economic Development Reserve							
Amount Funded, beginning of year	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Change for Fiscal Year	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Amount Funded, end of year	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

(7) Target is 25% of General Fund expenditures for the prior year.

(8) Minimum increase is 3% of salary expense in the year just concluded. This model assumes that the reserve contribution is made from prior year operating results (the unreserved fund balance) and not appropriated in the current year. Including the reserve allocation in the current year operating budget would increase the reserve faster, but would result in fewer resources for programs and services.

(9) Minimum increase is \$100,000 per year.

City of American Canyon 2017-18 Fiscal Year Budget

CITY OF AMERICAN CANYON

Governance Protocol Handbook

Section IV FISCAL AND BUDGETARY POLICIES

Item 3. RESERVES/UNALLOCATED FUNDS (Revised 11/17/15 – Resolution 2015-87)

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.

3. RESERVES/UNALLOCATED FUNDS

Operating Reserves in Fund Balances

The City/Fire District shall use reserves, as appropriate, in each operating fund to pay expenditures caused by unforeseen emergencies or shortfalls caused by revenue declines, extraordinary opportunities to increase efficiency or add value and to eliminate any short-term borrowing for cash flow purposes. Unallocated reserves will be maintained as detailed below except when prior year revenues do not reach estimated projections or when the Governor declares a fiscal emergency.

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

City of American Canyon 2017-18 Fiscal Year Budget

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.



FY 2017-2018 BUDGET AT A GLANCE

AMERICAN CANYON VISION STATEMENT

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

CITY OF AMERICAN CANYON MISSION STATEMENT

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

Organizational Values Core Values

- How we do Business
- Fiscal Responsibility
 - Professional Excellence
 - Transparency & Accountability
 - Customer Focus
 - Integrity Strategic Values

How We Accomplish the Core Values

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

Seven Strategic Goal Areas

- Public Safety
- Ensure that American Canyon remains a safe community
- Community & Sense of Place

Build on the strength of our local community to develop a clear sense of place and establish our unique identity

- Economic Development & Vitality

- Attract and expand diverse business and employment opportunities
- Outdoors & Recreation

Expand opportunities for use of outdoor recreation and an active lifestyle

- Transportation

- Improve the City's transportation network to mitigate traffic and enhance the quality of life for the community
- Infrastructure

Develop and upgrade infrastructure resources to support sustainable growth

- Quality Services & Organizational Effectiveness

Deliver exemplary government services

SNAPSHOT

Miles of Streets	38.1
Streetlights	1,388
Traffic Signals	4
Police Stations	1
Patrol Units	12
Fire Stations	1
Fire Engines	8
Community Centers	3
Parks	22
Park acreage	79
Population	20,570
Housing Units	6,129

City Council

Leon Garcia, Mayor

Mark Joseph, Vice Mayor

Ken Leary, Councilmember

Mariam Aboudamus,

Councilmember

David Oro, Councilmember

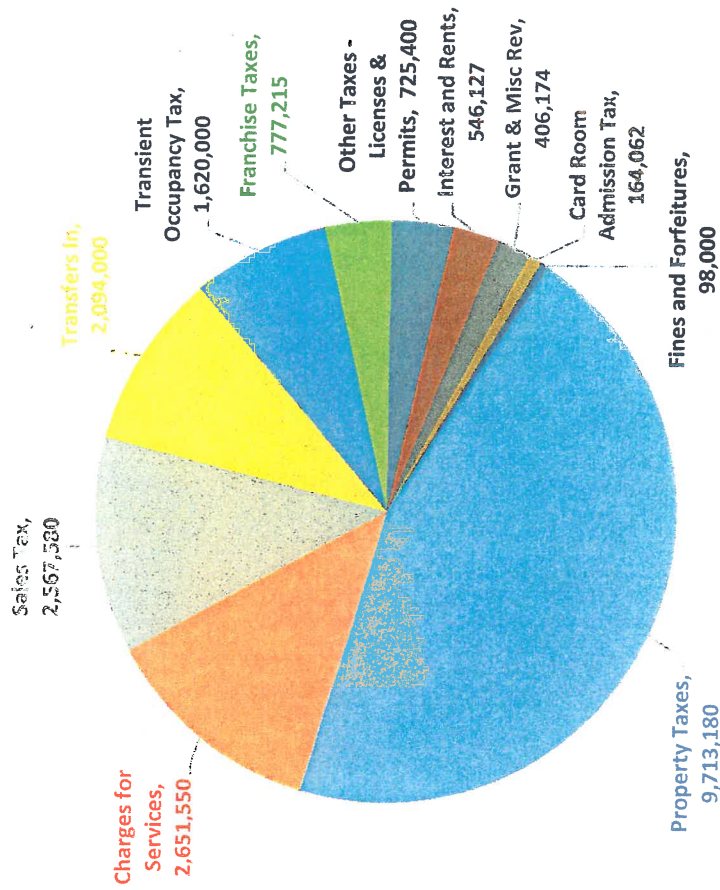


FY 2017-18 BUDGET AT A GLANCE

Where the Money Comes From

Revenues**

Property Taxes	9,713,180
Charges for Services	2,651,550
Sales Tax	2,567,580
Transfers In	2,094,000
Transient Occupancy Tax	1,620,000
Franchise Taxes	777,215
Other Taxes	725,400
Interest and Rents	546,127
Grants & Misc Revenues	406,174
Card Room Admission Tax	164,062
Fines and Forfeitures	98,000
TOTAL GENERAL FUND REVENUES	21,363,288



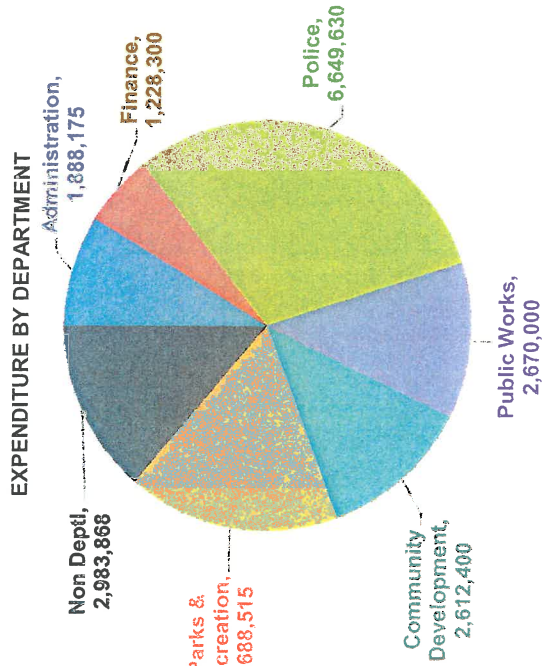
* Water and Wastewater not included



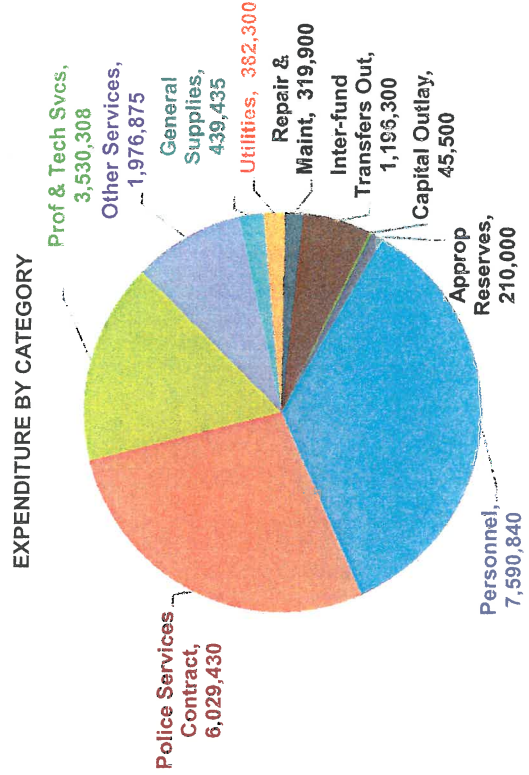
FY 2017-18 BUDGET AT A GLANCE

Where the Money is Spent

<u>Expenditure by Department*</u>	
Police	6,649,630
Parks & Recreation	3,688,515
Non Departmental	2,983,868
Public Works	2,670,000
Community Development	2,612,400
Administration	1,888,175
Finance	1,228,300
TOTAL BY DEPARTMENT	21,720,888



<u>Expenditure by Category*</u>	
Personnel	7,590,840
Police Services Contract	6,029,430
Prof & Tech Services	3,530,308
Other	2,186,875
Interfund Transfers Out	1,196,300
General Supplies	439,435
Utilities	382,300
Repair & Maintenance	319,900
Capital Outlay	45,500
TOTAL BY CATEGORY	21,720,888



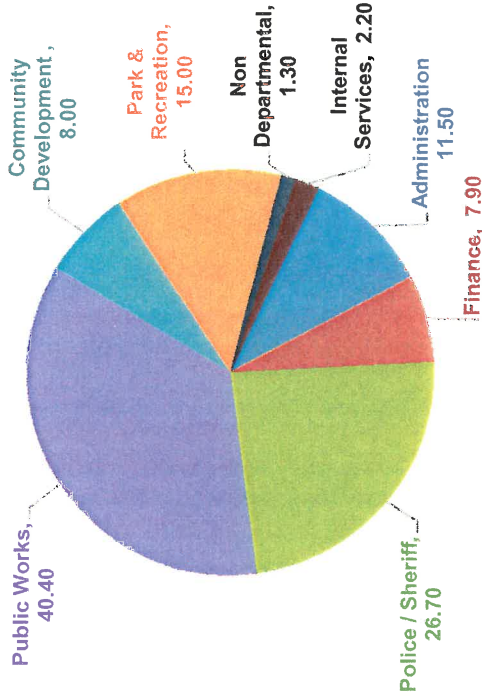
* Water and Wastewater not included



FY 2017-18 BUDGET AT A GLANCE

Staffing

<u>Departments</u>	<u>Staffing</u>
Administration	11.50
Finance	7.90
Police - Includes Sheriff Contract	26.70
Public Works	40.40
Community Development	8.00
Parks & Recreation	15.00
Non-Departmental	1.30
Internal Service	2.20
Total Staffing	113.00





FY 2017-18 BUDGET AT A GLANCE

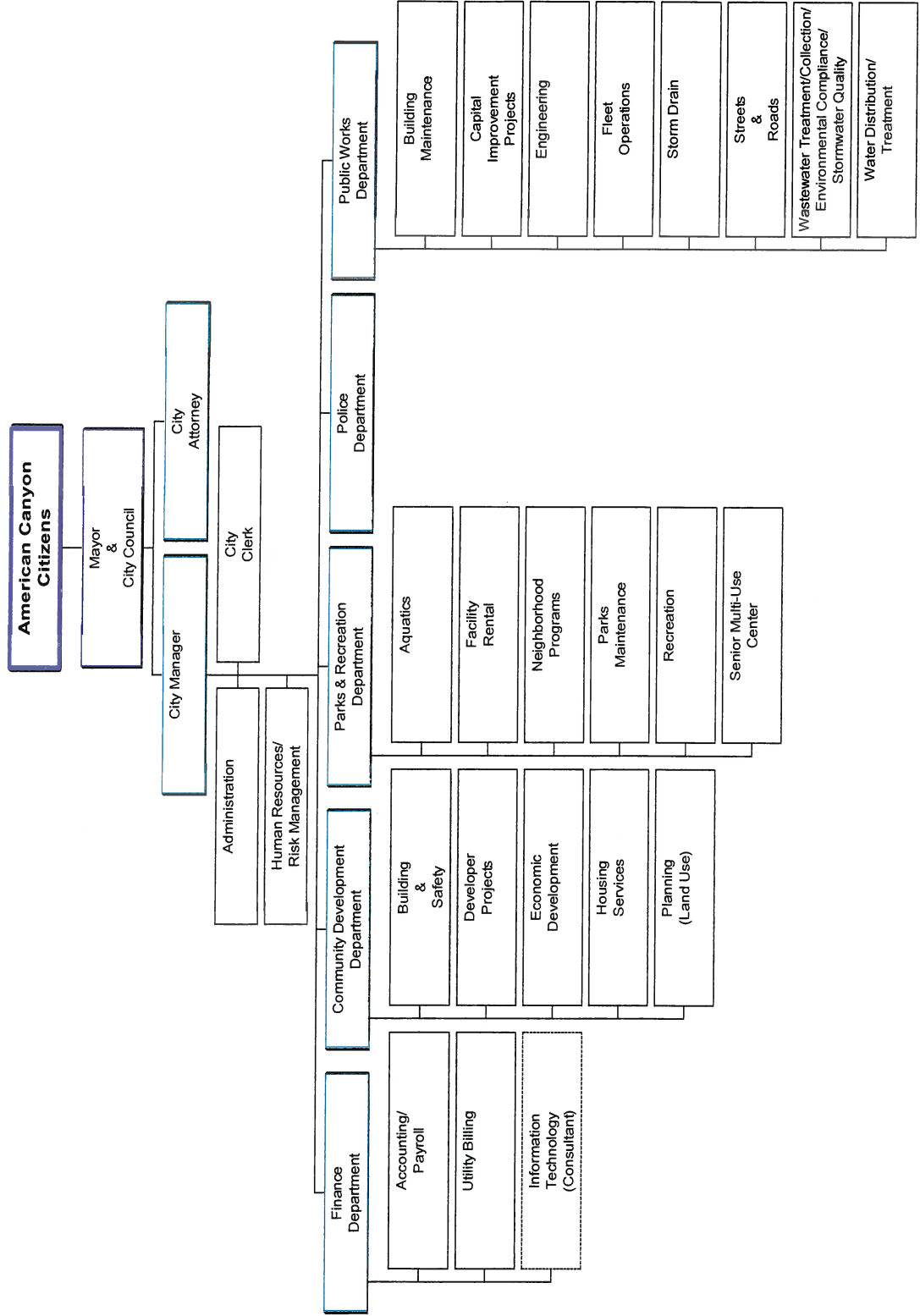
Capital Improvement Projects

PROJECT NUMBER	Fund Description	Budget	PROJECT NUMBER	Fund Description	Budget
1. PR09-0101	Kensington Kimberly - Bay Trail Impact	9,711	15. RW17-0100	RW3 Benton Way	107,500
2. PR13-0200	Newell Open Space	97,812	16. WA17-0400	W2 Annual Water Main Replacements	800,000
3. PR17-0100	NJ Det. Basin Landscaping, Ph 2, Zone 3	215,000	17. WA18-0300	W3 Annual Water Service Replacements	81,000
4. SD09-0400	Kimberly Flood Control, Clean Water & Park Imp.	104,600	18. WA18-0400	W2 Annual Water Main Replacements	150,000
5. SD17-0300	Trash Capture	78,000	19. WA18-0500	Sites Reservoir	50,000
6. TR14-0100	Devlin Road Extension Segment	497,550	Total Fund 530		1,188,500
7. TR15-0300	SR29 Signal Interconnect	225,666	20. WW16-0300	SCADA (CIP)	276,000
8. TR16-0700	Green Island Rd Reconstruction/Widening	3,135,269	21. WW17-0200	E.O. Basin	100,000
9. TR16-2600	Donaldson Way Sidewalk Gap Closure	277,652	22. WW17-0500	Office Remodel	80,000
10. TR17-0100	2017 Annual Pavement Management	562,468	23. WW17-0600	SS6 Theresa Avenue to Los Altos	1,100,000
11. TR17-0200	SR29/Napa Junction Road Intersection - Phase 2	2,020,746	24. WW17-0700	Building E Pump Station	250,000
12. TR18-0100	2018 Annual Pavement Management Project	275,000	25. WW18-0200	Inflow/Infiltration Reduction Project	280,000
Total Fund 350		7,499,474	26. WW18-0300	SR29 - End of SS4 to Crawford Way	225,000
13. TR16-0101	Newell Driveway	153,555	27. WW18-0400	Headworks Channel 1 & 2 Screen Replacement	475,000
14. TR16-1100	E. American Canyon Sidewalk	178,555	28. WW18-0500	Solids Pond Aeration (solids reduction)	100,000
Total Fund 360		332,110	29. WW18-0600	Facility Power Distribution	100,000
			Total Fund 560		2,986,000

Total All CIP Funds

12,006,084

**FISCAL YEAR
2017/2018
City Organization
Chart**



Page Intentionally Left Blank



Budget Summaries

**City of American Canyon
2017-18 Fiscal Year Budget**

Budget Summary

Fund No.	Fund	Estimated Balance 7/1/17	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/18
General Fund					
100	General Fund	\$ 9,250,448	21,363,288	21,720,888	\$ 8,892,848
Special Revenue Funds					
210	Storm Drain/Measure A	(2,205,583)	788,651	788,651	(2,205,583)
212	Gas Tax/Road Maintenance	474,622	576,096	889,968	160,750
215	CalHome	56,153	46,000	102,153	0
216	CDBG	(15,616)	20,616	5,000	(0)
217	HOME-8993	(84,231)	89,231	5,000	(0)
218	Citizens Options for Public Safety (COPS)	(11,890)	131,890	120,000	0
226	Transportation For Clean Air (TFCA)	1	325,666	325,666	1
230	State Grants	(397,672)	613,773	216,101	(0)
240	Federal Grants	(193,164)	3,013,145	2,819,981	(0)
241	CDBG Federal Grant	-	1,100,000	1,000,000	100,000
252	Newell Open Space	121,839	30,400	58,700	93,539
254	La Vigne Open Space Maintenance	173,227	1,100	3,200	171,127
261-263	Lighting & Landscaping Assmt District	1,573,576	583,097	1,044,139	1,112,534
270	Zero Water Footprint	74,066	640,000	107,500	606,566
Capital Project Funds					
310	Park Impact Fees	660,785	190,900	122,912	728,773
320	Traffic Impact Fees	5,648,353	605,000	2,016,528	4,236,825
330	Civic Impact Fees	1,040,329	166,700	-	1,207,029
340	Affordable Housing	(343,447)	1,030,000	100,000	586,553

**City of American Canyon
2017-18 Fiscal Year Budget**

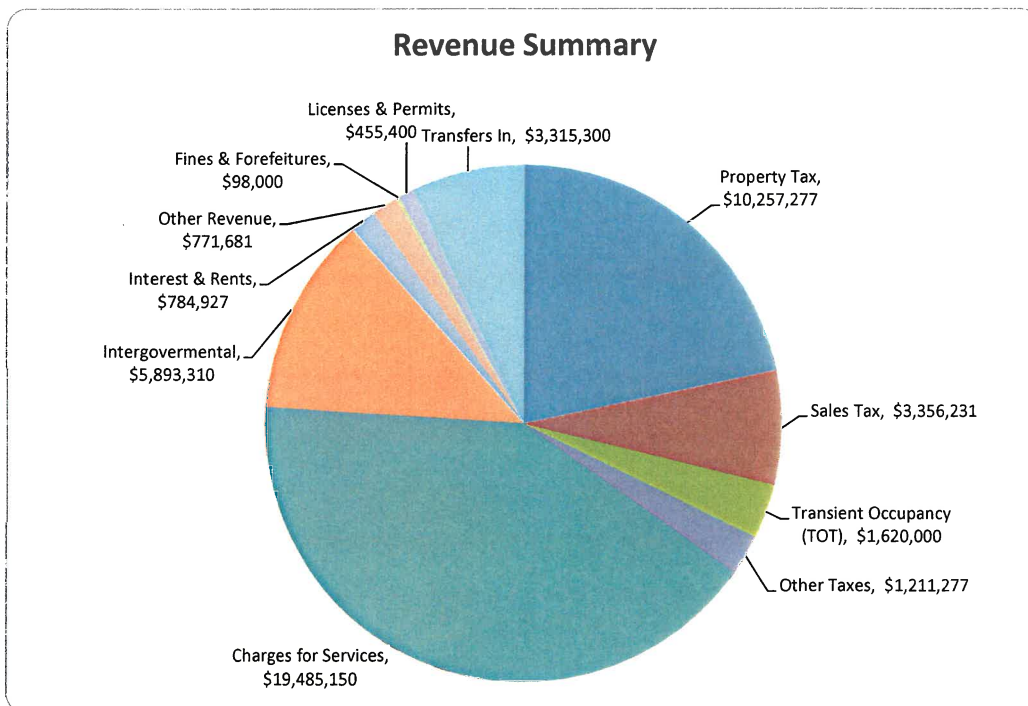
Budget Summary

Fund No.	Fund	Estimated Balance 7/1/17	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/18
Debt Service Funds					
410	2002 Lease Revenue / Gym	25,948	285,700	285,700	25,948
420	Cabernet Village / City Hall	4,491	475,900	475,900	4,491
430	Broadway Property / by City Hall	989	134,700	134,700	989
Enterprise Funds					
510	Water Operations	2,369,324	6,900,900	7,264,000	2,006,224
520	Water Capacity Fees	1,538,783	1,061,800	294,400	2,306,183
540	Wastewater Operations	4,455,471	4,713,500	6,253,360	2,915,611
550	Wastewater Capacity Fees	1,958,880	776,800	682,400	2,053,280
Internal Service Funds					
651	Building Maintenance	24,161	446,700	447,200	23,661
652	Fleet	591,603	724,500	763,100	553,003
653	Information Systems	135,249	412,500	386,700	161,049
Totals		\$ 26,926,691	47,248,553	48,433,847	\$ 25,741,397

City of American Canyon 2017-18 Fiscal Year Budget

Summary - Revenues

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Fund	Capital Projects Funds
Taxes							
Property	\$ 10,257,277	9,674,180		583,097			
Sales	3,356,231	2,567,580		788,651			
Transient Occupancy (TOT)	1,620,000	1,620,000					
Other Taxes	1,211,277	1,211,277					
Charges for Services	19,485,150	2,651,550	12,636,300	640,000		1,583,700	1,973,600
Intergovernmental	5,893,310	77,740	10,000	5,805,570			
Interest and Rents	784,927	546,127	212,300	7,500			19,000
Other Revenue	771,681	367,434	294,400	109,847			-
Fines and Forfeitures	98,000	98,000					
Permits	455,400	455,400					
Transfers In	3,315,300	2,094,000	300,000	25,000	896,300		-
Total Revenues	\$ 47,248,553	21,363,288	13,453,000	7,959,665	896,300	1,583,700	\$ 1,992,600



**City of American Canyon
2017-18 Fiscal Year Budget**

Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Capital Projects Funds
Administration							
City Council	\$ 163,300	163,300					
City Manager	514,800	514,800					
City Clerk	346,655	346,655					
City Attorney	95,000	95,000					
Economic Development	47,350	47,350					
Housing Services	130,753	18,600		112,153			
Human Resources	386,870	386,870					
Risk Management	315,600	315,600					
	<u>2,000,328</u>	<u>1,888,175</u>	-	<u>112,153</u>	-	-	-
Finance							
Finance	740,500	740,500					
Utility Billing	487,800	487,800					
	<u>1,228,300</u>	<u>1,228,300</u>	-	-	-	-	-
Police / Sheriff							
	<u>6,769,630</u>	<u>6,649,630</u>		<u>120,000</u>			
Public Works							
Public Works Admin	506,500	506,500					
Capital Projects	776,200	776,200					
Streets & Roads	1,728,968	839,000		889,968			
Storm Drainage	1,166,651	378,000		788,651			
City Engineer	170,300	170,300					
Water Enterprise	7,558,400	-	7,558,400				
Wastewater Enterprise	6,935,760	-	6,935,760				
	<u>18,842,779</u>	<u>2,670,000</u>	<u>14,494,160</u>	<u>1,678,619</u>	-	-	-
Community Development							
Planning	657,400	657,400					
Building & Safety	655,000	655,000					
Developer Projects	1,300,000	1,300,000					
	<u>2,612,400</u>	<u>2,612,400</u>	-	-	-	-	-

**City of American Canyon
2017-18 Fiscal Year Budget**

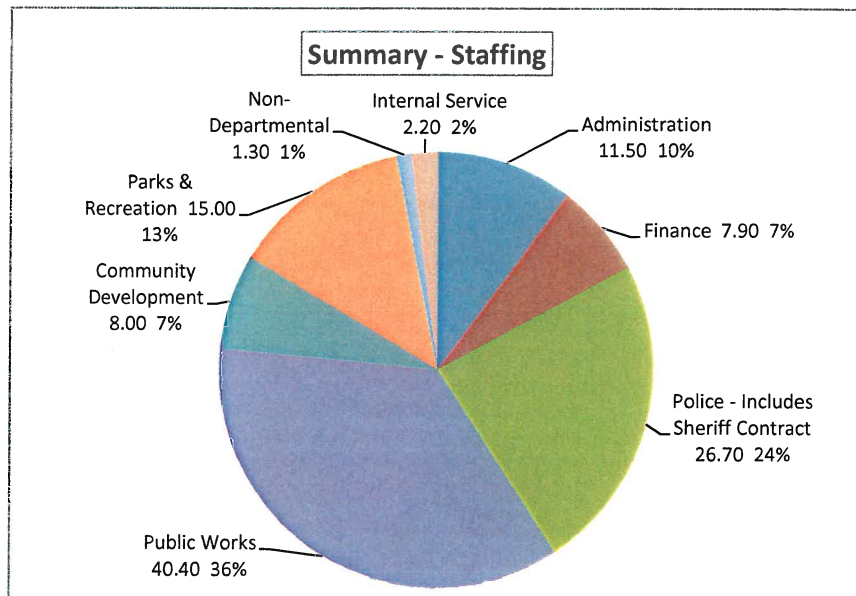
Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Capital Projects Funds
Parks & Recreation							
Parks Maintenance	2,361,419	1,255,380		1,106,039			
Parks & Rec Admin	674,210	674,210					
Recreation Programs	738,210	738,210					
Aquatics Programs	510,605	510,605					
Senior/Multi-Use Center	164,560	164,560					
Neighborhood Program	226,350	226,350					
Facility Rentals	119,200	119,200					
	4,794,554	3,688,515	-	1,106,039	-	-	-
Internal Service							
Building Maintenance	447,200					447,200	
Fleet Operations	763,100					763,100	
Information Services	386,700					386,700	
	1,597,000	-	-	-	-	1,597,000	-
Non Departmental	1,787,568	1,787,568					
Debt Service	1,792,600	896,300			896,300		
Capital Improvement Pgm	7,008,688	300,000		4,469,248			2,239,440
Total Budget	\$ 48,433,847	\$ 21,720,888	\$ 14,494,160	\$ 7,486,059	\$ 896,300	\$ 1,597,000	\$ 2,239,440

City of American Canyon 2017-18 Fiscal Year Budget

Summary - Staffing Full Time Equivalents (FTE)

Departments	Authorized Personnel FY 15-16	Authorized Personnel FY 16-17	Adopted Budget Authorized Personnel FY 17-18
Administration	12.70	12.70	11.50
Finance	8.20	8.20	7.90
Police - Includes Sheriff Contract	26.70	26.70	26.70
Public Works	36.40	37.40	40.40
Community Development	7.50	7.50	8.00
Parks & Recreation	12.50	14.50	15.00
Non-Departmental	1.30	1.30	1.30
Internal Service	2.20	2.20	2.20
Total Staffing	107.50	110.50	113.00



City of American Canyon 2017-18 Fiscal Year Budget

Summary - Staffing

Department and Divisions	Authorized Personnel FY 15-16	Authorized Personnel FY 16-17	Adopted Budget Authorized Personnel FY 17-18
Administration			
City Council	5.00	5.00	5.00
City Manager	3.50	3.50	2.50
City Clerk	2.00	2.00	2.00
Human Resources	2.20	2.20	2.00
Administration Total	12.70	12.70	11.50
Finance			
Finance	4.80	4.80	4.50
Utility Billing	3.40	3.40	3.40
Finance Total	8.20	8.20	7.90
Police			
City Staff	2.70	2.70	2.70
Sheriff's Contract	24.00	24.00	24.00
Police / Sheriff Total	26.70	26.70	26.70
Public Works			
Public Works Administration	3.50	3.50	3.50
Capital Projects	4.00	4.00	4.00
Streets Maintenance	3.30	3.30	4.00
Storm Drainage	2.60	1.60	1.90
City Engineer	1.00	1.00	1.00
Water Treatment Plant*	4.30	4.30	4.30
Water Distribution*	4.95	4.95	6.25
Water-Non-Departmental*	1.00	2.00	1.00
Wastewater Treatment Plant*	9.00	6.00	6.00
Collections*	1.90	2.90	4.10
Solid Waste*	0.35	3.35	3.35
Wastewater Non-Departmental*	0.50	0.50	1.00
Public Works Total	36.40	37.40	40.40

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

**City of American Canyon
2017-18 Fiscal Year Budget**

Summary - Staffing

Department and Divisions	Authorized Personnel FY 15-16	Authorized Personnel FY 16-17	Adopted Budget Authorized Personnel FY 17-18
Community Development			
Planning	3.25	3.25	4.25
Building & Safety	4.25	4.25	3.75
Community Development Total	7.50	7.50	8.00
Parks & Recreation			
Parks Maintenance	5.40	6.50	5.40
Parks & Recreation Administration	2.70	3.70	3.30
Recreation Programs	2.80	2.80	3.10
Aquatics Programs	1.60	1.50	1.90
Neighborhood Programs	-	-	1.00
Facility Rentals	-	-	0.30
Park & Recreation Total	12.50	14.50	15.00
Non Departmental			
Non Departmental	1.30	1.30	1.30
Non Departmental Total	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	107.50	110.50	113.00

City of American Canyon 2017-18 Fiscal Year Budget

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 other 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	Capital Projects Funds	Total
Transfers In:						
Support Service Charges	(1,283,400)					\$ (1,283,400)
Meas A Fund Reimb	(340,600)		(25,000)	(300,000)		(665,600)
Capital Projects	(50,000)			(4,254,500)	(6,366,707)	(10,671,207)
COPS Subvention	(120,000)					(120,000)
Gas Tax Fund	(300,000)					(300,000)
Debt Service Funds		(896,300)		(389,500)		(1,285,800)
	\$(2,094,000)	(896,300)	(25,000)	(4,944,000)	(6,366,707)	\$(14,326,007)
Transfers Out:						
Support Svcs & Reimb			25,000	1,583,400		\$ 1,608,400
Internal Service Funds						-
Debt Service	896,300			389,500		1,285,800
Special Revenue Fund			640,600			640,600
Capital Projects Funds	300,000		5,074,767	3,157,000	2,139,440	10,671,207
COPS Subvention			120,000			120,000
	\$ 1,196,300	-	5,860,367	5,129,900	2,139,440	\$ 14,326,007

**City of American Canyon
2017-18 Fiscal Year Budget**

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.

	<u>Transfers In</u>	<u>Transfers Out</u>	
	Total Support Service	Water Enterprise	Wastewater Enterprise
Support Services:			
Finance	\$ (223,200)	94,300	128,900
Human Resources	(108,900)	46,000	62,900
Public Works Administration	(323,100)	136,500	186,600
Risk Management	(75,100)	38,800	36,300
Utility Billing	(553,100)	331,900	221,200
TOTALS	<u>\$ (1,283,400)</u>	<u>\$ 647,500</u>	<u>\$ 635,900</u>

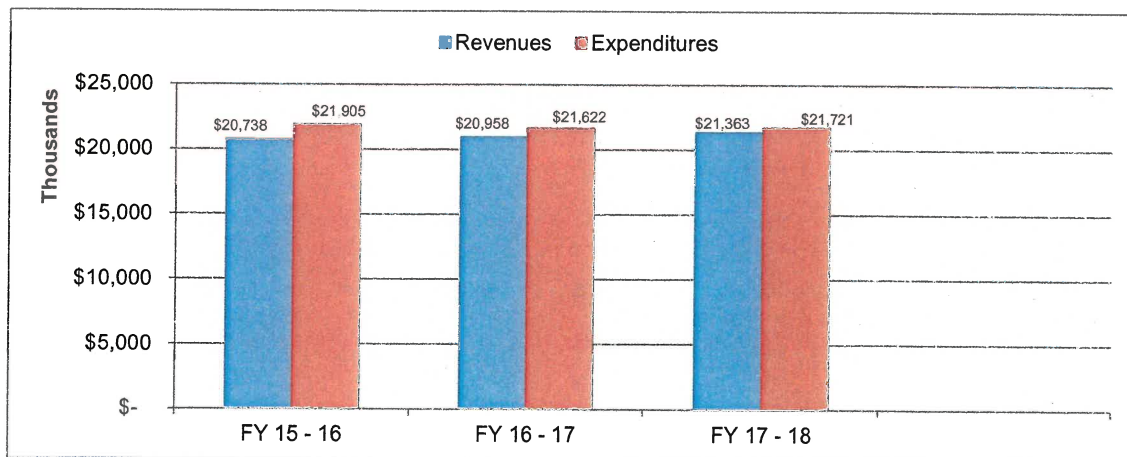


Fund Summaries

City of American Canyon 2017-18 Fiscal Year Adopted Budget

General Fund Summary

	Actuals FY 14-15	Actuals FY 15-16	Adopted Budget FY 16-17	Estimated Actuals FY 16-17	Adopted Budget FY 17-18
Revenues					
Property Tax	\$ 8,012,018	8,759,626	9,221,379 -	9,221,379	\$ 9,674,180
Sales Tax	2,358,219	2,589,453	2,526,000	2,526,000	2,567,580
TOT	1,429,200	1,508,905	1,590,300	1,590,300	1,620,000
All other	6,722,645	7,879,886	7,470,262	7,620,262	7,501,528
Revenues	18,522,082	20,737,870	20,807,941	20,957,941	21,363,288
Expenditures					
Salaries	4,094,216	4,384,695	4,781,686 -	4,781,686	5,143,840
Benefits	1,983,100	2,136,514	2,187,986	2,137,986	2,447,000
Sheriff Contract	5,404,722	5,683,614	5,853,815	5,853,815	6,029,430
All other	6,799,941	9,700,019	7,967,502	8,848,467	8,100,618
Expenditures	18,281,979	21,904,841	20,790,989 (1)	21,621,954	21,720,888
Net Change in Fund Balance	\$ 240,103	(1,166,971)	16,952	(664,013)	\$ (357,600)
Beginning Fund Balance	\$ 10,841,330	11,081,433.10	9,914,461.68	9,914,461.68	\$ 9,250,449
Change	240,103	(1,166,971.42)	16,952.38	(664,012.62)	(357,600)
Ending Fund Balance	\$ 11,081,433	9,914,461.68	9,931,414.06	9,250,449.06	\$ 8,892,849



(1) Includes \$2,036,893 in one-time transfers out.

**City of American Canyon
2017-18 Fiscal Year Budget**

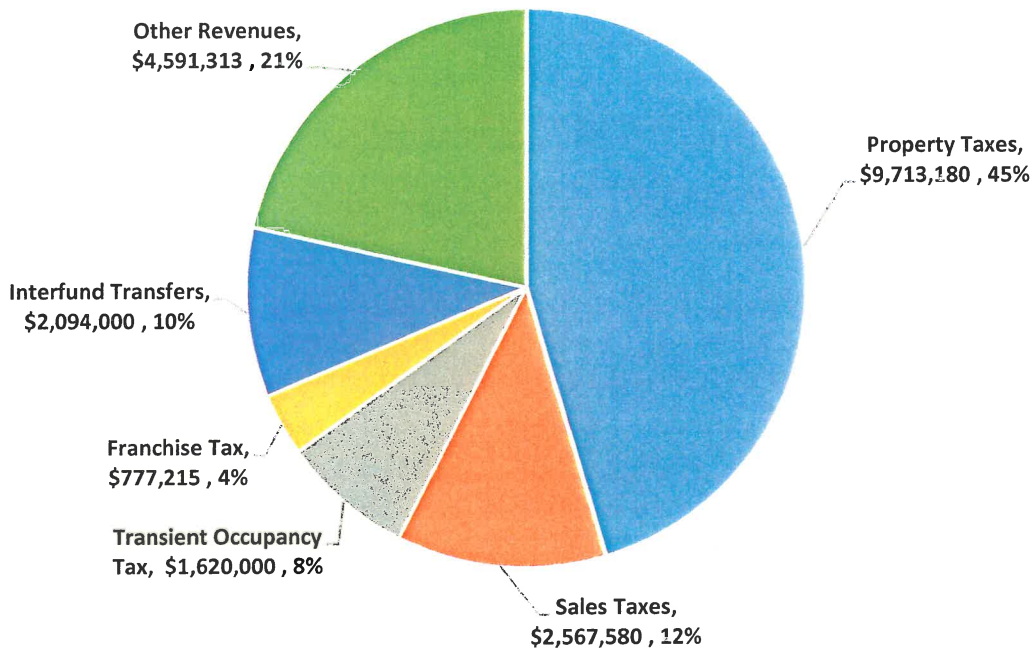
General Fund Revenues and Transfers

Description	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Property Taxes				
Current Secured	\$ 6,276,212	\$ 6,803,358	\$ 7,240,500	\$ 7,534,930
Current Unsecured	264,441	256,367	270,000	286,200
Supplemental	128,199	204,657	175,000	215,900
Prior Year	73,329	76,869	75,000	79,500
In Lieu of Vehicle License Fees	1,228,210	1,323,442	1,380,879	1,472,850
Property Transfer Tax	41,627	94,933	80,000	84,800
Total Property Taxes	8,012,018	8,759,626	9,221,379	9,674,180
Sales and Use Tax				
Sales & Use Tax	1,794,698	2,120,551	2,526,000	2,567,580
Sales Tax - Triple Flip	563,521	468,901	-	-
Total Sales and Use Tax	2,358,219	2,589,453	2,526,000	2,567,580
Transient Occupancy Tax	1,429,200	1,508,905	1,590,300	1,620,000
Charges for Services	2,276,476	2,611,683	2,374,590	2,651,550
Franchise Taxes				
Natural Gas	41,796	41,219	44,448	47,115
Electricity	156,712	171,297	166,254	189,000
Cable TV	316,145	325,681	340,624	341,000
Solid Waste	158,403	184,174	164,800	200,100
Total Franchise Taxes	673,055	722,371	716,126	777,215
Interest and Rents	587,123	643,369	524,192	546,127
Intergovernmental Revenue	115,446	119,534	265,375	38,740
Homeowners Exemption	33,635	31,486	37,205	39,000
Card Room Admission Tax	232,316	167,806	154,775	164,062
Miscellaneous	309,181	439,828	332,774	367,434
Tourist Business Imp District Tax	238,203	250,036	265,100	270,000
Licenses and Permits	294,535	300,138	312,290	292,400
Business License Tax	151,020	154,807	159,995	163,000
Fines and Forfeitures	111,533	95,149	101,000	98,000
Transfers In - Reimbursements	582,424	1,211,034	1,342,648	810,600
Transfers In - Support Services	1,117,699	1,132,646	1,073,240	1,283,400
Total General Fund Revenues	\$ 18,522,082	\$ 20,737,870	\$ 20,996,989	\$ 21,363,288

City of American Canyon 2017-18 Fiscal Year Budget

Analysis of Major General Fund Revenues

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



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

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

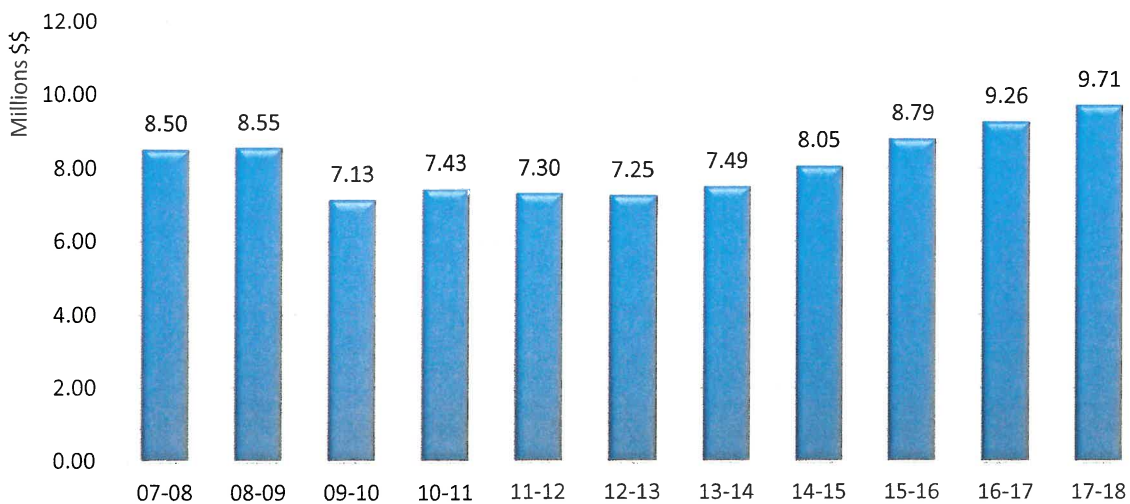
City of American Canyon 2017-18 Fiscal Year Budget

Property Taxes - at 9.7 million or 45% of total General Fund budgeted revenues for fiscal year 2017-18 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 2007-08 as well as the fiscal year 2017-18 budgeted property tax revenue.

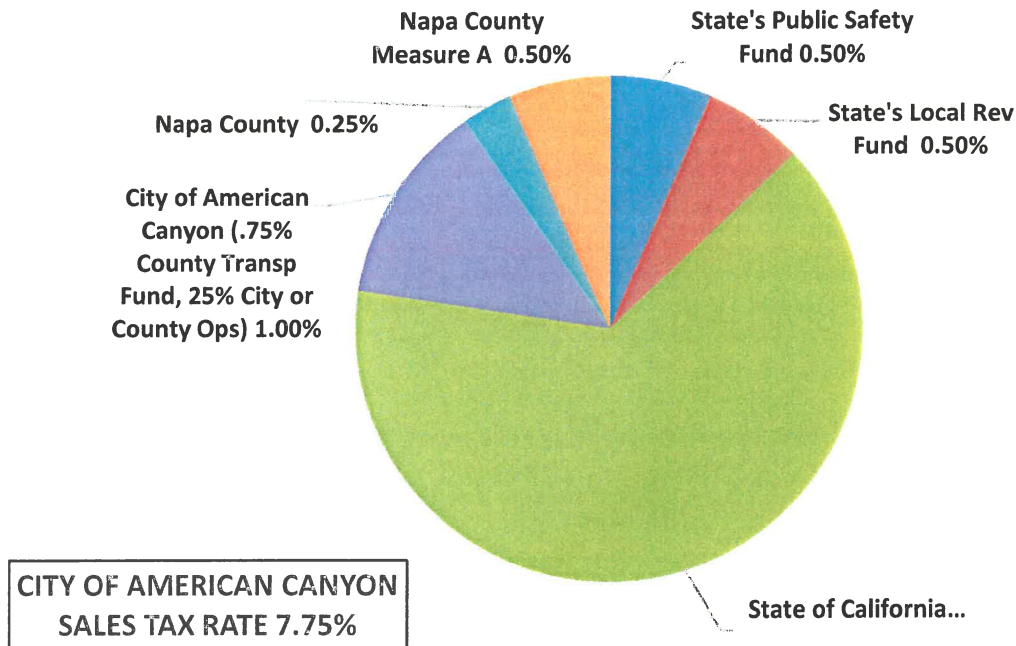


From the beginning of fiscal year 2007-08 through fiscal year 2008-09, the City's revenue stayed at \$8.5 million. However, in fiscal year 2009-10, there was a \$1.42 million decrease in these revenues, a 16.6% decrease. Over the next four years, revenues remained stable. In fiscal year 2014-15, property tax revenue increased by 7.4%, followed by a 9.3% increase in fiscal year 2015-16 primarily as a result of Proposition 8 restoration of values. The estimated increase in FY 2016-17 was 5.3%. In fiscal year 2017-18, revenues are budgeted at a 5% increase from the prior year.

Sales Tax - at \$2.6 million or 12% of total General Fund budgeted revenues for fiscal year 2017-18 is the second largest source of unrestricted revenue. The allocation of the State's

City of American Canyon 2017-18 Fiscal Year Budget

7.75% 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

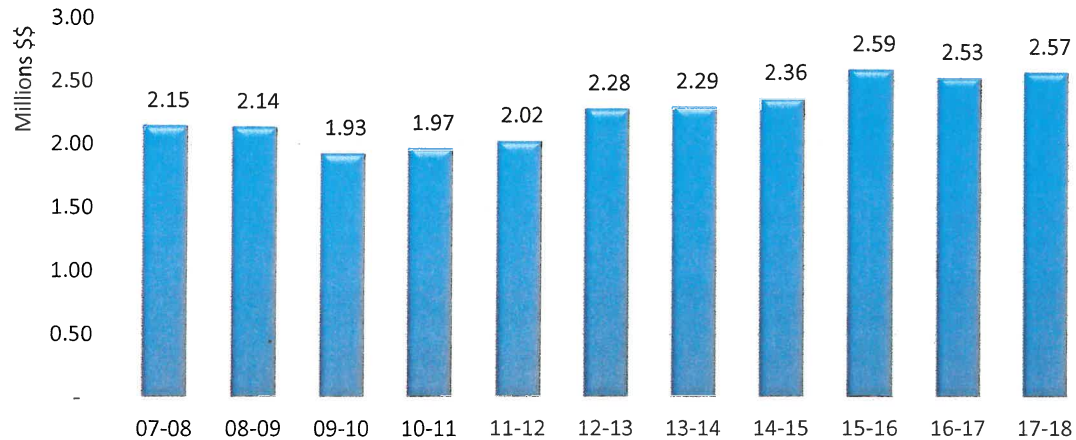


25% City or County Operations. In addition, the half percent Measure A sales tax that is assessed throughout Napa County benefits the City by funding storm water related projects. The tax is scheduled to sunset in 2018. Measure A taxes are accounted for in a special revenue fund.

The sales tax rate in the City of American Canyon is 7.75%. A \$1,000 taxable sale would result in a tax of \$77.50 and the City would receive \$10.00 as its share of the tax. The sales tax budget projection for fiscal year 2017-18 is \$2.57 million, which is a 1.6% increase from last fiscal year's estimated actual of \$2.53 million. Sales tax revenues peaked in fiscal years 2007-08 and 2008-09 at \$2.1 million and were down about 10% in fiscal year 2009-10. They rebounded in 2010-11 with a 2% increase and continued their recovery in 2011-12 with a 3% increase. Sales tax significantly increased by 12.6% in 2012-13 and continued to be steady through 2013-14 and 2014-15 with a 9.8% increase in 2015-16 as the State's final Triple Flip disbursements were issued. The estimated actual for 2016-17 is \$2.5 million, a decrease of 2.5% from 2015-16. It is projected that the City will only have a 1.6% increase in sales tax revenue in 2017-18.

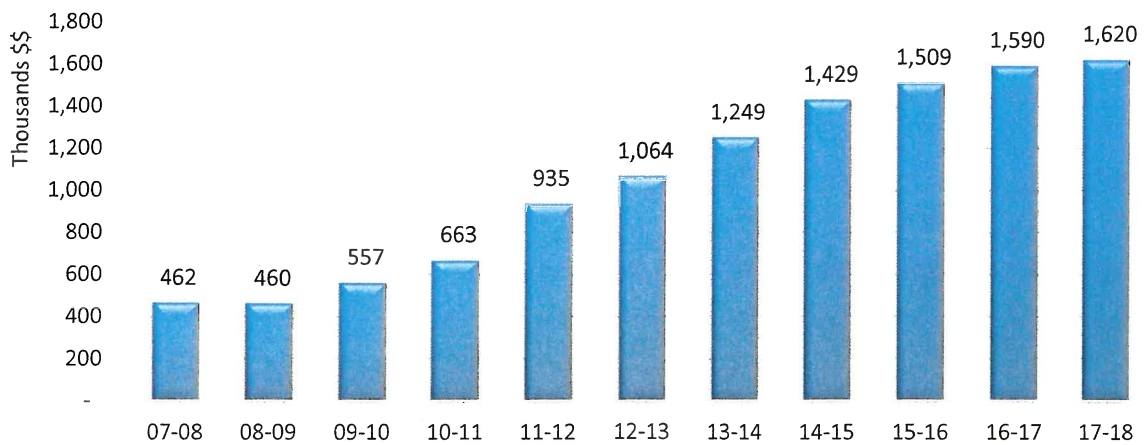
City of American Canyon 2017-18 Fiscal Year Budget

Sales Tax



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 2017-18, revenues are projected to increase by 1.9% from fiscal year 2016-17 estimated actuals of \$1.59 million. 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.

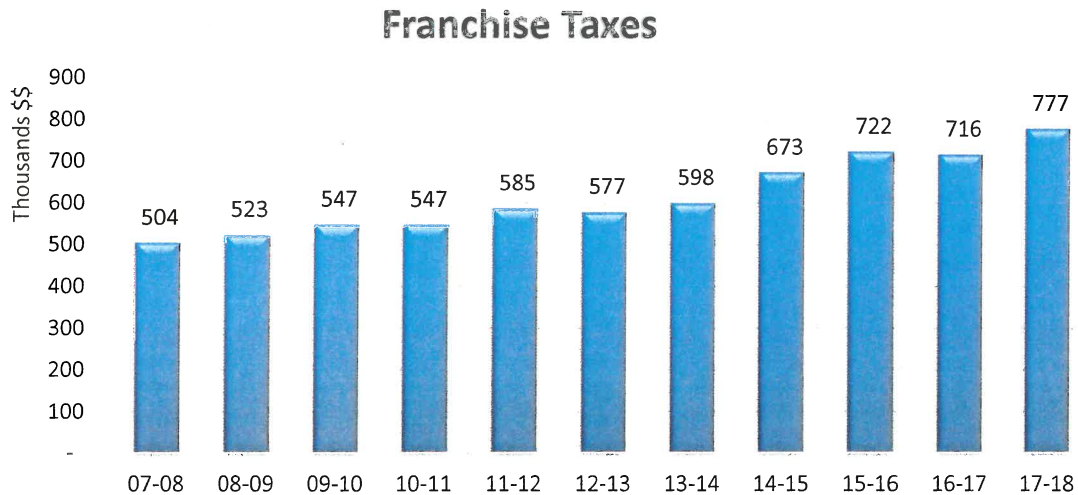
Transient Occupancy Tax



City of American Canyon 2017-18 Fiscal Year Budget

Franchise Taxes - are collected according to franchise agreements with businesses that provide electricity, natural gas, cable television and solid waste to residents of American Canyon. These payments 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 8.5% from an estimated actual of \$716 thousand in 2016-17 to \$777 thousand in FY 2017-18.



Interfund Transfers - \$2.1 million, 10% 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
2017-18 Fiscal Year Budget**

General Fund Expenditures and Transfers

	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
General Government				
City Council	\$ 133,413	156,357	146,589	\$ 163,300
City Manager	489,428	572,395	559,752	514,800
City Clerk	315,791	292,800	383,916	346,655
City Attorney	122,532	95,326	90,000	95,000
Economic Development	85,009	101,169	101,013	47,350
Housing Services	-	-	-	18,600
Development Project	435,909	410,264	350,000	-
Human Resources	316,182	419,276	458,726	386,870
Risk Management	255,281	295,393	286,856	315,600
Finance	677,890	797,640	830,458	740,500
Utility Billing	451,977	414,369	429,494	487,800
Non Departmental	1,793,118	3,551,486	1,433,914	1,787,568
Debt Service	894,715	896,800	909,753	896,300
Capital Projects	112,958	418,356	331,241	300,000
Police Services	5,831,769	6,449,764	6,466,161	6,649,630
Public Works				
Public Works Admin	399,381	362,450	479,561	506,500
Capital Projects Admin	488,667	594,138	716,636	776,200
Streets and Roads	568,080	668,056	730,400	839,000
Storm Drain	336,359	294,054	380,590	378,000
City Engineer	162,041	179,468	408,409	170,300
Developer Projects	162,606	126,931	360,000	-
Planning				
Planning	680,833	544,005	701,209	657,400
Building & Safety	555,312	492,253	779,699	655,000
Housing Services	20,843	32,243	18,600	-
Developer Projects	788,149	1,076,016	700,000	1,300,000
Recreation				
Park Maintenance	777,341	900,673	1,243,611	1,255,380
Administration	507,566	665,069	758,185	674,210
Recreation Programs	469,770	569,876	746,818	738,210
Aquatics	407,779	411,624	574,126	510,605
Senior Multi Purpose Center	41,280	116,589	148,084	164,560
Neighborhood Program	-	-	-	226,350
Facility Rentals	-	-	98,153	119,200
Total General Fund Expenditures	\$ 18,281,979	21,904,841	21,621,954	\$ 21,720,888

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

Storm Drain/Measure A Fund #210

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Sales & Use Tax	\$ 1,015,795	4,359,228	730,590	730,590	\$ 788,651
Transfers GF Support Services	-				
Total Revenues	<u>1,015,795</u>	<u>4,359,228</u>	<u>730,590</u>	<u>730,590</u>	<u>788,651</u>
Expenditures					
Capital Outlay	125,000	-	-	-	-
Interfund Transfers:					
Interfund Transfers	153,566	751,523	405,590	405,590	365,600
Debt Service	300,000	300,000	300,000	300,000	300,000
Capital Projects	97,436	3,125,079	-	1,721,707	123,051
Total Expenditures/Transfers	<u>676,001</u>	<u>4,176,602</u>	<u>705,590</u>	<u>2,427,297</u>	<u>788,651</u>
Change in Fund Balance	339,793	182,626	25,000	(1,696,707)	-
Estimated Beginning Fund Balance	(1,031,295)	(691,502)	(508,876)	(508,876)	(2,205,583)
Estimated Ending Fund Balance	<u>\$ (691,502)</u>	<u>(508,876)</u>	<u>(483,876)</u>	<u>(2,205,583)</u>	<u>\$ (2,205,583)</u>
<u>Transfers - Capital Projects Fund</u>					
SD09-0400 Kimberly Flood Control, Clean Water & Park Improvement					\$ 45,051
SD17-0300 Trash Capture					78,000
Transfers - Capital Projects Fund Total					<u>\$ 123,051</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

Gas Tax Fund #212

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Gas Tax	\$ 494,332	427,519	838,696	838,696	\$ 575,096
Interest	525	910	1,000	1,000	1,000
Transfers In	-	-	-	-	-
Total Revenues	494,858	428,429	839,696	839,696	576,096
Expenditures					
Services - Prof & Tech Svcs	23,000	-	-	-	2,500
Interfund Transfers:					
Inter-fund Transfers Out	300,000	300,000	300,000	300,000	300,000
Trans Out to Cap Proj Funds	132,786	159,800	225,000	225,000	587,468
Transfer to Other Funds					
Total Expenditures	455,786	459,800	525,000	525,000	889,968
Change in Fund Balance	39,071	(31,371)	314,696	314,696	(313,872)
Estimated Beginning Fund Balance	152,225	191,296	159,925	159,925	474,621
Estimated Ending Fund Balance	\$ 191,296	159,925	474,621	474,621	\$ 160,749
Transfers - Capital Projects Fund					
TR16-2600 Donaldway Sidewalk Gap Closure					\$ 50,000
TR17-0100 2017 Annual Pavement Mgmt Plan					262,468
TR18-0100 2018 Annual Pavement Mgmt Plan					275,000
Transfers - Capital Projects Fund Total					\$ 587,468

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

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

CalHome Fund #215

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Grants - Federal	\$ -	103,937	300,000	300,000	\$ 46,000
Total Revenues	-	103,937	300,000	300,000	46,000
Expenditures					
Services - Prof & Tech Svcs	-	105,407	190,000	190,000	44,620
Other Services	-	2,000	50,000	50,000	57,533
Inter-fund Transfers Out	-	377	-	-	-
Total Expenditures	-	107,784	240,000	240,000	102,153
Change in Fund Balance	-	(3,847)	60,000	60,000	(56,153)
Estimated Beginning Fund Balance	-	-	(3,847)	(3,847)	56,153
Estimated Ending Fund Balance	\$ -	(3,847)	56,153	56,153	\$ 0

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. This Grant Fund started in FY 2015-16.

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

Community Dev Block Grant Loan Repayment 8953 Fund #216

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Grants - Federal	\$ 29,299	124,024	27,993	27,993	\$ -
Interest	67	(92)	75	75	-
Program Income	4,284	3,758	-	-	20,616
Total Revenues	<u>33,650</u>	<u>127,689</u>	<u>28,068</u>	<u>28,068</u>	<u>20,616</u>
Expenditures / Transfers					
Services - Prof & Tech Svcs	177,433	26,125	17,916	17,916	-
Other Services	25,771	9,618	5,894	5,894	5,000
Inter-fund Transfers Out	9,287	1,498	4,258	4,258	-
Total Expenditures	<u>212,490</u>	<u>37,241</u>	<u>28,068</u>	<u>28,068</u>	<u>5,000</u>
Change in Fund Balance	(178,841)	90,448	-	-	15,616
Estimated Beginning Fund Balance	72,777	(106,064)	(15,616)	(15,616)	(15,616)
Estimated Ending Fund Balance	<u>\$ (106,064)</u>	<u>(15,616)</u>	<u>(15,616)</u>	<u>(15,616)</u>	<u>\$ (0)</u>

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.

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

HOME- 8993 Fund #217

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Grants - Federal	\$ 4,954	315,053	128,755	128,755	\$ -
Interest	(75.07)	(351.38)	-	-	-
Program Income	-	-	-	-	89,231.00
Total Revenues	<u>4,879</u>	<u>314,702</u>	<u>128,755</u>	<u>128,755</u>	<u>89,231</u>
Expenditures					
Services - Prof & Tech Svcs	35,587	346,539	118,455	118,455	-
Other Services	10,070	9,121	7,725	7,725	5,000
Inter-fund Transfers Out	1,268	1,228	2,575	2,575	-
Total Expenditures	<u>46,924</u>	<u>356,888</u>	<u>128,755</u>	<u>128,755</u>	<u>5,000</u>
Change in Fund Balance	(42,045)	(42,186)	-	-	84,231
Estimated Beginning Fund Balance	-	(42,045)	(84,231)	(84,231)	(84,231)
Estimated Ending Fund Balance	<u>\$ (42,045)</u>	<u>(84,231)</u>	<u>(84,231)</u>	<u>(84,231)</u>	<u>\$ (0)</u>

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.

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

Citizens Options for Public Safety (COPS) Fund #218

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Intergovernmental Revenue	\$ 115,084	114,618	100,100	100,100	\$ 131,890
Interest	11	57	-	-	-
Total Revenues	<u>115,095</u>	<u>114,675</u>	<u>100,100</u>	<u>100,100</u>	<u>131,890</u>
Expenditures / Transfers					
Transfers to General Fund - Police	100,100	114,675	130,100	130,100	120,000
Total Expenditures / Transfers	<u>100,100</u>	<u>114,675</u>	<u>130,100</u>	<u>130,100</u>	<u>120,000</u>
Change in Fund Balance	14,995	-	(30,000)	(30,000)	11,890
Estimated Beginning Fund Balance	3,115	18,110	18,110	18,110	(11,890)
Estimated Ending Fund Balance	<u>\$ 18,110</u>	<u>18,110</u>	<u>(11,890)</u>	<u>(11,890)</u>	<u>\$ 0</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

Transportation for Clean Air Fund #226

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
State Grants	\$ -	95,000	325,666	325,666	\$ 325,666
Total Revenues	-	95,000	325,666	325,666	325,666
Interfund Transfers					
Services - Prof & Tech Svcs	-	(25,000)	-	-	-
Trans Out to Cap Proj Funds	66,611	28,388	325,666	325,666	325,666
Total Transfers	66,611	3,388	325,666	325,666	325,666
Change in Fund Balance	(66,611)	91,612	-	-	-
Estimated Beginning Fund Balance	(25,000)	(91,611)	1	1	1
Estimated Ending Fund Balance	\$ (91,611)	1	1	1	\$ 1

Transfers - Capital Projects Fund

TR15-0300 SR29 Signal Interconnect	\$ 225,666
TR16-2600 Donaidson Way Sidewalk Gap Closure	100,000
Transfers - Capital Projects Fund Total	\$ 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.

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

State Grants Fund #230

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
ABAG Grant	\$ -				\$ 7,811
HCF Grant					86,350
Other Grants	-	165,000	104,458	104,458	519,612
Total Revenues	-	165,000	104,458	104,458	613,773
Interfund Transfers					
Capital Outlay	-	-	-	-	-
Inter-fund Transfers Out	-	-	86,350	86,350	-
Trans Out to Cap Proj Funds	132,154	32,846	18,108	401,458	216,101
Total Transfers	132,154	32,846	104,458	487,808	216,101
Change in Fund Balance	(132,154)	132,154	-	(383,350)	397,672
Estimated Beginning Fund Balance	(14,322)	(146,476)	(14,322)	(14,322)	(397,672)
Estimated Ending Fund Balance	\$ (146,476)	(14,322)	(14,322)	(397,672)	\$ (0)

Transfers - Capital Projects Funds

PR09-0101 Bay Trail South (Kimberly Segment)	\$ 7,811
PR13-0200 Newell Open Space Nature Trail	86,350
TR14-0100 Devlin Road Extension Segment H	121,940
Transfers - Capital Projects Total	\$ 216,101

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

**City of American Canyon
2016-17 Fiscal Year Budget
Special Revenue Funds**

Federal Grants Fund #240

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Other Federal Grants	\$ 60,492	-	2,863,333	2,863,333	\$ 3,013,145
Total Revenues	<u>60,492</u>	<u>-</u>	<u>2,863,333</u>	<u>2,863,333</u>	<u>3,013,145</u>
Interfund Transfers					
Services - Prof & Tech Svcs	-	-	-	-	300,000
Trans Out to Cap Proj Funds	211,032	(1,868)	2,863,333	2,863,333	2,519,981
Total Transfers	<u>211,032</u>	<u>(1,868)</u>	<u>2,863,333</u>	<u>2,863,333</u>	<u>2,819,981</u>
Change in Fund Balance	(150,540)	1,868	-	-	193,164
Estimated Beginning Fund Balance	(44,492)	(195,032)	(193,164)	(193,164)	(193,164)
Estimated Ending Fund Balance	<u>\$ (195,032)</u>	<u>(193,164)</u>	<u>(193,164)</u>	<u>(193,164)</u>	<u>\$ 0</u>

Transfers - Capital Projects Fund

TR16-0700 Green Island Rd Reconstruction & Widening	\$ 2,242,329
TR16-2600 Donaldson Way Sidewalk Gap Closure	127,652
WW17-0700 Building E Pump Station Retrofit	150,000
Transfers - Capital Projects Fund Total	<u>\$ 2,519,981</u>

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

**City of American Canyon
2016-17 Fiscal Year Budget
Special Revenue Funds**

CDBG 10563 Federal Fund #241

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
CDBG 10563	\$ -	-	-	1,000,000	\$ 1,100,000
Other Federal Grants					
Total Revenues	-	-	-	1,000,000	1,100,000
Expenses and Interfund Transfers					
Other Services	-	-	-	20,000	20,000
Capital Outlay	-	-	-	980,000	-
Trans Out to Cap Proj Funds	-	-	-	-	980,000
Total Transfers	-	-	-	1,000,000	1,000,000
Change in Fund Balance	-	-	-	-	100,000
Estimated Beginning Fund Balance	-	-	-	-	-
Estimated Ending Fund Balance	\$ -	-	-	-	\$ 100,000
<u>Transfers - Capital Projects Fund</u>					
WW17-0600 SS6 Theresa Avenue to Los Altos				\$ 980,000	-
					-
Transfers - Capital Projects Fund Total				\$ 980,000	-

This is fund accounts for the Theresa Avenue to Los Altos Project funded by the CDBG 10563 Federal Grant. The fund was established in FY 2016-17.

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

Newell Park Open Space Preserve Fund #252

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Investment Earning/Int Inc	\$ 193	352	190	190	\$ 500
Investment Earnings/Rents	9,728	9,728	9,800	9,800	4,900
Miscellaneous	-	-	100,000	100,000	-
Inter-Fund Transfers In	-	-	25,000	246,502	25,000
Total Revenues	<u>9,921</u>	<u>10,080</u>	<u>134,990</u>	<u>356,492</u>	<u>30,400</u>
Expenditures					
Services - Prof & Tech Svcs	-	-	50,000	315,323	54,200
Services - Repair & Maintenance	9,978	569	-	-	1,500
Other Services	-	-	-	-	-
Supplies - General Supplies	115	-	4,000	4,000	3,000
Total Expenditures	<u>10,094</u>	<u>569</u>	<u>54,000</u>	<u>319,323</u>	<u>58,700</u>
Change in Fund Balance	(173)	9,511	80,990	37,169	(28,300)
Estimated Beginning Fund Balance	75,331	75,158	84,669	84,669	121,838
Estimated Ending Fund Balance	<u>\$ 75,158</u>	<u>84,669</u>	<u>165,659</u>	<u>121,838</u>	<u>\$ 93,538</u>

The Newell Open Space Fund accounts for the costs to maintain open space at the Newell Open Space. Revenues earned from this fund are from pasture rents from Holly Oak Ranch and Jameson Canyon Ranch.

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

La Vigne Open Space Maintenance Fund #254

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Investment Earning/Int Inc	\$ 451	749	400	400	\$ 1,100
Total Revenues	<u>451</u>	<u>749</u>	<u>400</u>	<u>400</u>	<u>1,100</u>
Expenditures / Transfers					
Supplies - General Supplies	1,733	958	3,200	3,200	3,200
Total Expenditures / Transfers	<u>1,733</u>	<u>958</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
Change in Fund Balance	(1,282)	(208)	(2,800)	(2,800)	(2,100)
Estimated Beginning Fund Balance	177,518	176,236	176,027	176,027	173,227
Estimated Ending Fund Balance	<u>\$ 176,236</u>	<u>176,027</u>	<u>173,227</u>	<u>173,227</u>	<u>\$ 171,127</u>

The La Vigne Open Space Fund accounts for the costs to maintain open space at the La Vigne Open Space. Shea Homes paid \$162K as part of the terms and conditions of the Open Space Easement. Interest is being earned every year.

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

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

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Zone 1 Assessments	\$ 141,869	152,681	204,175	204,175	\$ 186,400
Zone 2 Assessments	232,591	276,630	435,820	435,820	231,351
Zone 3 Assessments	100,571	104,120	257,835	257,835	165,346
Total Revenues	<u>475,031</u>	<u>533,431</u>	<u>897,830</u>	<u>897,830</u>	<u>583,097</u>
Expenditures / Transfers					
Zone 1	114,474	127,746	232,895	232,895	245,825
Zone 2	180,448	392,784	410,820	410,820	483,740
Zone 3	39,461	35,565	-	257,835	99,574
Transfers to General Fund	-	-	-	185,000	215,000
Total Expenditures	<u>334,384</u>	<u>556,095</u>	<u>643,715</u>	<u>1,086,550</u>	<u>1,044,139</u>
Change in Fund Balance	140,647	(22,664)	254,115	(188,720)	(461,042)
Estimated Beginning Fund Balance	1,644,313	1,784,960	1,762,296	1,762,296	1,573,576
Estimated Ending Fund Balance	<u>\$ 1,784,960</u>	<u>1,762,296</u>	<u>2,016,411</u>	<u>1,573,576</u>	<u>\$ 1,112,534</u>

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'

**City of American Canyon
2017-18 Fiscal Year Budget
Special Revenue Funds**

Zero Water Footprint Fund #270

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Charge for Services/Mitigation Fees	\$ 31,296	1,504,804	107,500	107,500	\$ 640,000
Total Revenues	<u>31,296</u>	<u>1,504,804</u>	<u>107,500</u>	<u>107,500</u>	<u>640,000</u>
Expenditures / Transfers					
Supplies - General Supplies	695	776	-	-	-
Trans Out to Cap Proj Funds	-	1,460,564	107,500	107,500	107,500
Total Expenditures	<u>695</u>	<u>1,461,339</u>	<u>107,500</u>	<u>107,500</u>	<u>107,500</u>
Change in Fund Balance	30,601	43,464	-	-	532,500
Estimated Beginning Fund Balance	-	30,601	74,065	74,065	74,065
Estimated Ending Fund Balance	<u>\$ 30,601</u>	<u>74,065</u>	<u>74,065</u>	<u>74,065</u>	<u>\$ 606,565</u>

Transfers - Capital Projects Fund

RW17-0100 RW3 Benton Way

\$ 107,500

Transfers - Capital Projects Fund Total

\$ 107,500

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

**City of American Canyon
2017-18 Fiscal Year Budget
Capital Projects Funds**

Parks Impact Fee Fund #310

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Park Development Fee	\$ 5,273	-	1,085,284	1,085,284	\$ 190,900
Interest Earnings	(254)	(472)	322	322	-
Total Revenues	<u>5,018</u>	<u>(472)</u>	<u>1,085,606</u>	<u>1,085,606</u>	<u>190,900</u>
Operating Expenditures:					
Services - Prof & Tech Svcs	4,636	-	-	-	-
Inter-fund Transfers Out	-	-	-	11,463	50,000
Trans Out to Cap Proj Funds	6,984	-	311,463	300,000	72,912
Total Expenditures	<u>11,620</u>	<u>-</u>	<u>311,463</u>	<u>311,463</u>	<u>122,912</u>
Change in Fund Balance	(6,602)	(472)	774,143	774,143	67,988
Estimated Beginning Fund Balance	(106,285)	(112,887)	(113,358)	(113,358)	660,785
Estimated Ending Fund Balance	<u>\$ (112,887)</u>	<u>(113,358)</u>	<u>660,785</u>	<u>660,785</u>	<u>\$ 728,773</u>

Transfers - Capital Projects Fund

PR09-0100 Kensington Kimberly - Bay Trail (Permitting)	\$ 1,900
PR13-0200 Newell Open Space (Parking Lot/Trail Construction)	11,463
SD09-0400 Kimberly Flood Control, Clean Water & Park Improvement	59,549
Transfers - Capital Projects Fund Total	<u>\$ 72,912</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Capital Projects Funds**

Traffic Impact Fee Fund #320

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues:					
Intergovernmental - Grants	\$ -	7,436	-	-	\$ -
Traffic Impact Fee	1,249,818	121,922	6,260,014	6,295,442	590,000
Investment Earning/Int Inc	5,983	11,475	-	-	15,000
Total Revenues	<u>1,255,801</u>	<u>140,833</u>	<u>6,260,014</u>	<u>6,295,442</u>	<u>605,000</u>
Operating Expenditures:					
Services - Prof & Tech Svcs	740,504	138,437	-	197,170	-
Trans Out to Cap Proj Funds	183,384	309,379	2,631,140	2,705,616	2,016,528
Total Expenditures	<u>923,888</u>	<u>447,816</u>	<u>2,631,140</u>	<u>2,902,786</u>	<u>2,016,528</u>
Change in Fund Balance	331,913	(306,983)	3,628,874	3,392,656	(1,411,528)
Estimated Beginning Fund Balance	2,230,767	2,562,680	2,255,697	2,255,697	5,648,353
Estimated Ending Fund Balance	<u>\$ 2,562,680</u>	<u>2,255,697</u>	<u>5,884,571</u>	<u>5,648,353</u>	<u>\$ 4,236,825</u>
Transfers - Capital Projects Fund					
TR14-0100 Devlin Road Extension Segment H					\$ 235,610
TR16-0700 Green Island Rd Reconstruction/Widening					892,940
TR17-0200 SR29 Napa Junction Road Intersection - Phase 2					887,978
Transfers - Capital Projects Fund Total					<u>\$ 2,016,528</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Capital Projects Funds**

Civic Impact Fee Fund #330

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues:					
Civic Facilities Impact Fee	\$ 130,730	8,118	816,590	816,590	\$ 162,700
Interest Earnings	339	924	-	-	4,000
Interfund Transfers In	-	1,436,893	-	-	-
Total Revenues	<u>131,069</u>	<u>1,445,935</u>	<u>816,590</u>	<u>816,590</u>	<u>166,700</u>
Operating Expenditures:					
Debt Service	36,875	-	-	-	-
Total Expenditures	<u>36,875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Fund Balance	94,194	1,445,935	816,590	816,590	166,700
Estimated Beginning Fund Balance	(1,316,390)	(1,222,196)	223,739	223,739	1,040,329
Estimated Ending Fund Balance	<u>\$ (1,222,196)</u>	<u>223,739</u>	<u>1,040,329</u>	<u>1,040,329</u>	<u>\$ 1,207,029</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Capital Projects Funds**

Affordable Housing Fund #340

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues:					
Charges for Services - Gen Gov	\$ -	65,603	534,024	534,024	\$ 1,030,000
Investment Earning/Int Inc	1,320	1,909	1,340	1,340	-
Inter-Fund Transfers In	247	15	1,350	1,350	-
Total Revenues	<u>1,567</u>	<u>67,527</u>	<u>536,714</u>	<u>536,714</u>	<u>1,030,000</u>
Operating Expenditures:					
Personnel Expenses	24,222	25,344	24,400	24,400	-
Services - Prof & Tech Svcs	77,075	66,766	92,500	107,075	100,000
Other Services	-	50,000	-	1,680,000	-
Inter-fund Trans Supp Svcs	-	1,156	-	-	-
Total Expenditures	<u>101,296</u>	<u>143,266</u>	<u>116,900</u>	<u>1,811,475</u>	<u>100,000</u>
Change in Fund Balance	(99,729)	(75,739)	419,814	(1,274,761)	930,000
Estimated Beginning Fund Balance	1,106,782	1,007,053	931,313	931,313	(343,448)
Estimated Ending Fund Balance	<u>\$ 1,007,053</u>	<u>931,313</u>	<u>1,351,127</u>	<u>(343,448)</u>	<u>\$ 586,552</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Debt Service Funds**

2012 Lease Revenue / Gym & Aquatic Center Fund #410

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues/Transfers					
Interest	\$ 159	834	-		\$ -
Interfund Transfers In	283,531	285,300	286,038		285,700
Total Revenues	<u>283,690</u>	<u>286,134</u>	<u>286,038</u>	-	<u>285,700</u>
Expenditures/Transfers					
Interest	51,298	44,318	37,038		29,700
Principal	233,000	241,000	249,000		256,000
Total Expenditures / Transfers	<u>284,298</u>	<u>285,318</u>	<u>286,038</u>	-	<u>285,700</u>
Change in Fund Balance	(609)	816	-	-	-
Estimated Beginning Fund Balance	25,741	25,132	25,948	25,948	25,948
Estimated Ending Fund Balance	<u>\$ 25,132</u>	<u>25,948</u>	<u>25,948</u>	<u>25,948</u>	<u>\$ 25,948</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Debt Service Funds**

Cabernet Village - City Hall Lease Fund #420

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues/Transfers					
Interest	\$ (6)	251	-	-	\$ -
Transfers From General Fund	476,504	476,800	476,528	476,528	475,900
Total Revenues	<u>476,498</u>	<u>477,051</u>	<u>476,528</u>	<u>476,528</u>	<u>475,900</u>
Expenditures					
Interest	261,504	251,743	241,528	241,528	230,900
Principal	215,000	225,000	235,000	235,000	245,000
Total Expenditures	<u>476,504</u>	<u>476,743</u>	<u>476,528</u>	<u>476,528</u>	<u>475,900</u>
Change in Fund Balance	(6)	308	-	-	-
Estimated Beginning Fund Balance	4,189	4,183	4,491	4,491	4,491
Estimated Ending Fund Balance	<u>\$ 4,183</u>	<u>4,491</u>	<u>4,491</u>	<u>4,491</u>	<u>\$ 4,491</u>

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

**City of American Canyon
2017-18 Fiscal Year Budget
Debt Service Funds**

Broadway Property Fund #430

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues/Transfers					
Interest	\$ (46)	3	-	-	\$ -
Transfers From General Fund	134,680	134,700	134,681	134,681	134,700
Total Revenues	<u>134,634</u>	<u>134,703</u>	<u>134,681</u>	<u>134,681</u>	<u>134,700</u>
Expenditures					
Interest	23,201	18,128	12,825	12,825	7,300
Principal	111,479	116,552	121,556	121,556	127,400
Total Expenditures	<u>134,680</u>	<u>134,680</u>	<u>134,381</u>	<u>134,381</u>	<u>134,700</u>
Change in Fund Balance	(46)	22	300	300	-
Estimated Beginning Fund Balance	712	665	688	688	988
Estimated Ending Fund Balance	<u>\$ 665</u>	<u>688</u>	<u>988</u>	<u>988</u>	<u>\$ 988</u>

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.

**City of American Canyon
2017-18 Fiscal Year Budget
Enterprise Funds**

Water Operations Fund #510

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues and Transfers					
Intergovernmental - Grants	\$ 10,410	30,939	92,000	92,000	\$ 10,000
Sale of Water	4,287,291	4,084,124	4,350,000	4,350,000	4,364,900
Investment Earning/Int Inc	14,233	25,134	18,000	18,000	54,300
Miscellaneous	212,148	967,719	156,000	156,000	284,400
Wtr/WW Penalties	49,040	57,758	60,000	60,000	60,000
Recycled Water	46,252	44,544	65,000	65,000	92,800
Water Surcharge	-	1,535,710	1,980,000	1,980,000	2,034,500
Inter-Fund Transfers In	-	2,243,657	-	-	-
Total Revenues	4,619,374	8,989,585	6,721,000	6,721,000	6,900,900
Expenditures and Transfers					
Salaries and Benefits	1,028,955	1,048,127	1,375,498	1,375,498	1,442,000
Services and Supplies	1,042,404	1,091,127	1,102,455	1,464,707	1,133,100
Water Purchases	3,820,522	1,535,036	2,433,500	2,433,500	2,538,500
Debt Services	186,218	310,298	261,160	261,160	260,600
Depreciation	630,437	-	676,000	-	-
Capital Outlay	1,357,178	29,585	35,000	35,000	-
Interfund Transfers	690,789	758,516	771,156	1,741,255	1,828,500
Appropriated Contingency	-	-	67,850	67,850	61,300
Contra Expense	(1,230,156)	(312,592)	-	-	-
Total Expenses	7,526,349	4,460,097	6,722,619	7,378,970	7,264,000
Net Change	(2,906,974)	4,529,489	(1,619)	(657,970)	(363,100)
Estimated Beginning Balance	1,404,779	(1,502,195)	3,027,294	3,027,294	2,369,324
Estimated Ending Balance	\$ (1,502,195)	3,027,294	3,025,674	2,369,324	\$ 2,006,224

**City of American Canyon
2017-18 Fiscal Year Budget
Enterprise Funds**

Water Capacity Fee Fund #520

	Actual FY 2014-15	Actual FY 2015-16	Adopted Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Water Capacity Fees	\$ 171,882	1,271,846	1,277,780	1,277,780	\$ 1,061,800
Miscellaneous	3,381	-	-	-	-
Total Revenues	<u>175,263</u>	<u>1,271,846</u>	<u>1,277,780</u>	<u>1,277,780</u>	<u>1,061,800</u>
Expenditures					
Other Services	-	-	590,837	590,837	-
Debt Service	535,265	151,515	-	-	154,400
CIP Transfers and Expenses	68,126	268,491	-	-	140,000
Total Expenditures	<u>603,391</u>	<u>420,006</u>	<u>590,837</u>	<u>590,837</u>	<u>294,400</u>
Net Change	(428,128)	851,840	686,943	686,943	767,400
Estimated Beginning Balance	<u>428,128</u>	<u>0</u>	<u>851,840</u>	<u>851,840</u>	<u>1,538,783</u>
Estimated Ending Balance	<u>\$ 0</u>	<u>851,840</u>	<u>1,538,783</u>	<u>1,538,783</u>	<u>\$ 2,306,183</u>
Transfers - Capital Projects Fund					
TR14-0100 Devlin Road Extension Segment H					<u>\$ 140,000</u>
Transfers - Capital Projects Fund Total					<u>\$ 140,000</u>

This fund accounts for monies collected to pay for expansion of water infrastructure and facilities.

**City of American Canyon
2017-18 Fiscal Year Budget
Enterprise Funds**

Wastewater Operations Fund #540

	Actual FY 2014-15	Actual FY 2015-16	Adopted Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues and Transfers					
Utility Service Charge - Sewer	\$ 3,914,276	4,065,522	4,177,000	4,177,000	\$ 4,177,000
Recycled Water	-	-	128,500	128,500	128,500
Sewer Penalties	54,474	55,364	60,000	60,000	60,000
Interest	12,248	22,568	17,760	17,760	38,000
Misc. Revenues - Other	18,182	29,762	30,000	30,000	10,000
Transfers In	300,000	629,786	300,000	300,000	300,000
Total Revenues	4,299,181	4,803,003	4,713,260	4,713,260	4,713,500
Expenses and Transfers					
Salaries and Benefits	1,319,404	1,194,885	1,452,887	1,452,887	1,866,700
Services	650,095	648,501	758,853	1,079,592	1,081,300
Supplies	393,443	377,306	376,860	373,860	335,160
Debt Service	422,541	235,756	211,214	211,214	209,800
Capital Outlay	16,915	1,073,760	30,000	30,000	35,000
Interfund Transfers	657,712	935,114	1,437,744	1,251,100	1,025,400
Transfers Out for Capital Projects	461,108	387,886	-	1,111,261	1,660,000
Appropriated Contingency	-	-	45,979	45,979	40,000
Contra Expense	(1,030,772)	(2,409,148)	-	-	-
Total Expenses	2,890,446	2,444,060	4,313,537	5,555,893	6,253,360
Net Change	1,408,734	2,358,943	399,723	(842,633)	(1,539,860)
Estimated Beginning Balance	1,530,426	2,939,160	5,298,103	5,298,103	4,455,469
Estimated Ending Balance	\$ 2,939,160	5,298,103	5,697,825	4,455,469	\$ 2,915,609

**City of American Canyon
2017-18 Fiscal Year Budget
Enterprise Funds**

Wastewater Capacity Fee Fund #550

	Actual FY 2014-15	Actual FY 2015-16	Adopted Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues and Transfers					
Capacity Fees	\$ 70,143	799,069	3,441,416	3,441,416	\$ 776,800
Interest	150,522	152,687	-	-	-
Total Revenues	<u>220,665</u>	<u>951,756</u>	<u>3,441,416</u>	<u>3,441,416</u>	<u>776,800</u>
Expenses and Transfers					
Services - Prof & Tech Svcs	-	-	86,168	86,168	74,800
Debt Service	495,707	495,416	420,298	420,298	431,600
Trans Out to Cap Proj Funds	76,711	25,974	461,261	461,261	176,000
New Capital Projects	-	-	-	-	-
Total Expenditures / Transfers	<u>572,418</u>	<u>521,391</u>	<u>967,727</u>	<u>967,727</u>	<u>682,400</u>
Revenue less Expense	(351,753)	430,366	2,473,689	2,473,689	94,400
Estimated Beginning Balance	(593,422)	(945,175)	(514,809)	(514,809)	1,958,880
Estimated Ending Fund Balance	<u>\$ (945,175)</u>	<u>(514,809)</u>	<u>1,958,880</u>	<u>1,958,880</u>	<u>\$ 2,053,280</u>
Transfers - Capital Projects Fund					
WW16-0300 SCADA					\$ 76,000
WW17-0600 SS6 Theresa Avenue to Los Altos					<u>100,000</u>
Transfers - Capital Projects Fund Total					<u>\$ 176,000</u>

This fund accounts for monies collected to pay for additional wastewater infrastructure and facilities.

**City of American Canyon
2017-18 Fiscal Year Budget
Internal Service Funds**

Building Maintenance Internal Service Fund #651

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Intergovernmental Grants	\$ 65,198	1,339	-		\$ -
Charges for Services	401,039	387,195	407,300	407,300	446,700
Interest	(105)	(49)	-		-
Transfers In	-	100,000	-		-
Total Revenues	466,133	488,485	407,300	407,300	446,700
Operating Expenditures:					
Personnel Expenses	119,639	104,654	114,273	114,273	127,600
Operating Expense	314,999	275,259	274,946	274,946	319,600
Transfers Out	14,516	7,980	20,201	20,201	-
Total Expenditures	449,154	387,893	409,420	409,420	447,200
Change in Fund Balance	16,979	100,593	(2,120)	(2,120)	(500)
Estimated Beginning Fund Balance	(91,291)	(74,312)	26,281	26,281	24,161
Estimated Ending Fund Balance	\$ (74,312)	26,281	24,161	24,161	\$ 23,661

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
2017-18 Fiscal Year Budget
Internal Service Funds**

Fleet Operations Internal Service Fund #652

	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues:					
Charges for Services	\$ 358,163	532,270	590,781	590,781	\$ 724,500
Interest	24	(201)	-	-	-
Miscellaneous	34,385	-	-	-	-
Transfers In	10,400	488,488	-	-	-
Total Revenues	<u>402,973</u>	<u>1,020,558</u>	<u>590,781</u>	<u>590,781</u>	<u>724,500</u>
Operating Expenditures:					
Personnel Expenses	150,534	124,024	143,601	143,601	156,300
Operating Expense	189,747	188,037	146,400	146,400	185,000
Debt Service Payments	36,757	35,646	36,758	36,758	36,800
Depreciation Expense	26,560	142,856	-	-	-
Major Equipment	372,062	216,827	230,000	230,000	385,000
Transfers Out	4,116	7,980	36,718	36,718	-
Contra Expense	(399,533)	(256,922)	-	-	-
Total Expenditures	<u>380,244</u>	<u>458,448</u>	<u>593,477</u>	<u>593,477</u>	<u>763,100</u>
Change in Fund Balance	22,729	562,109	(2,696)	(2,696)	(38,600)
Estimated Beginning Fund Balance	9,501	32,230	594,339	594,339	591,643
Estimated Ending Fund Balance	<u>\$ 32,230</u>	<u>594,339</u>	<u>591,643</u>	<u>591,643</u>	<u>\$ 553,043</u>

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

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

**City of American Canyon
2017-18 Fiscal Year Budget
Internal Service Funds**

Information Systems Internal Service Fund #653

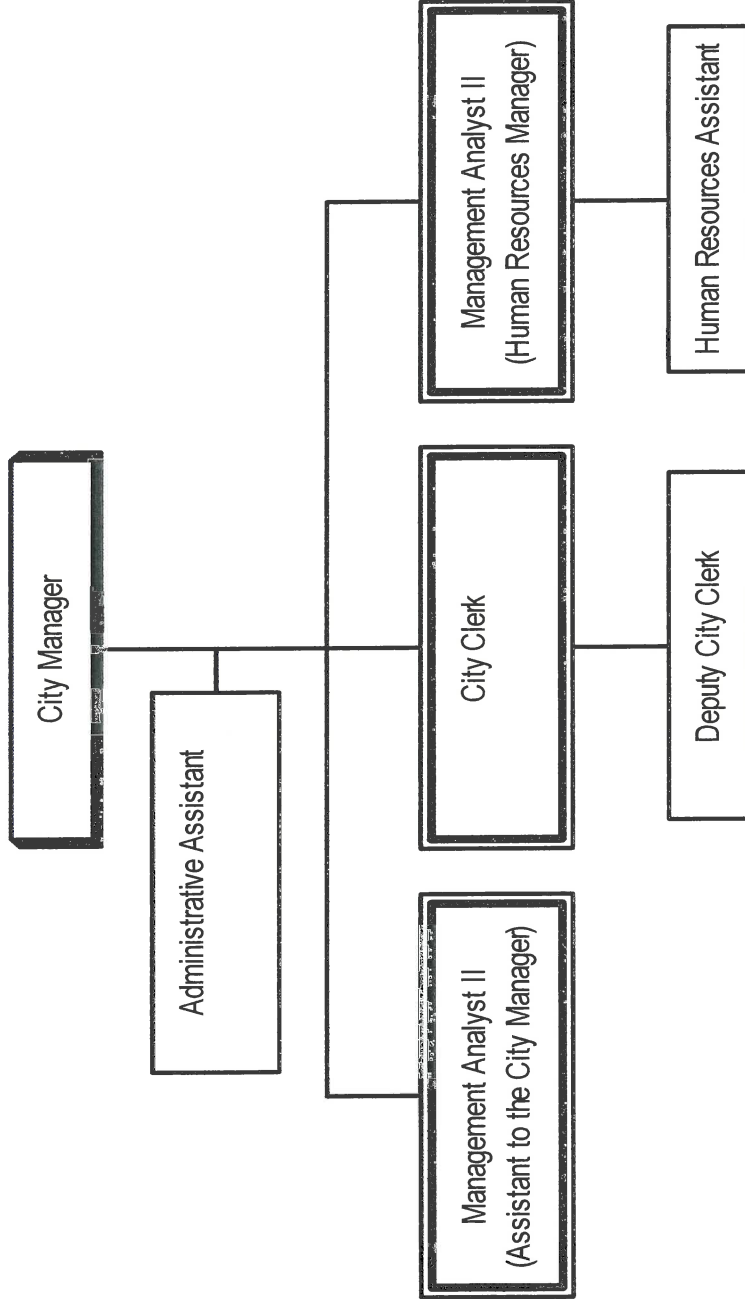
	Actual FY 2014-15	Actual FY 2015-16	Amended Budget FY 2016-17	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues:					
Charges for Services	\$ 360,531	347,953	440,000	440,000	\$ 412,500
Interest	27	397	-	-	-
Miscellaneous Revenue	-	5,372	-	-	-
Transfers In	8,232	212,064	-	-	-
Total Revenues	368,790	565,785	440,000	440,000	412,500
Operating Expenditures:					
Personnel Expenses	20,283	16,979	19,989	19,989	20,200
Operating Expense	352,030	336,593	344,983	344,983	366,500
Debt Service Payments	24,546	25,042	23,253	23,253	-
Major Equipment	-	-	50,000	50,000	-
Transfers Out	-	4,021	1,400	1,400	-
Total Expenditures	396,859	382,636	439,625	439,625	386,700
Change in Fund Balance	(28,069)	183,150	375	375	25,800
Estimated Beginning Fund Balance	(20,207)	(48,276)	134,874	134,874	135,249
Estimated Ending Fund Balance	\$ (48,276)	134,874	135,249	135,249	\$ 161,049

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

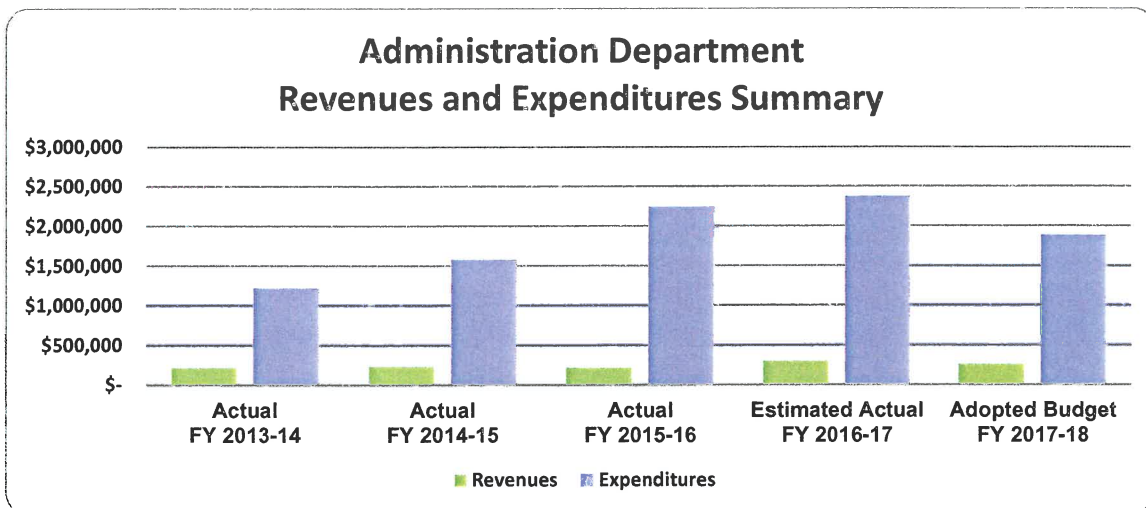


**City of American Canyon
2017-18 Fiscal Year Budget**

Administration Department # 10 General Fund #100 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 730,969	735,846	1,046,172	1,068,038	\$ 1,124,100
Supplies & Services	490,339	846,236	1,201,480	1,308,814	764,075
Total for Department	\$ 1,221,308	1,582,082	2,247,653	2,376,852	\$ 1,888,175
Revenues					
City Manager	\$ -	2,651	75	-	\$ -
City Clerk	-	10,106	30	-	-
Economic Development	-	494	30	-	-
Housing Services	-	-	-	-	44,000
Human Resources	91,175	110,402	138,932	209,647	127,700
Risk Management	122,067	110,450	80,109	88,300	86,840
Total for Department	\$ 213,242	234,103	219,176	297,947	\$ 258,540

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18	
City Council	5.0	5.0	5.0	
City Manager	2.6	3.5	2.5	
City Clerk	1.7	2.0	2.0	
Economic Development	0.5	-	-	Note: Human Resources and Risk was moved to Finance Department beginning in FY 2017-18
Human Resources	-	-	2.0	
Risk	-	-	-	
Total Staff Full Time Equivalents	9.74	10.50	11.50	



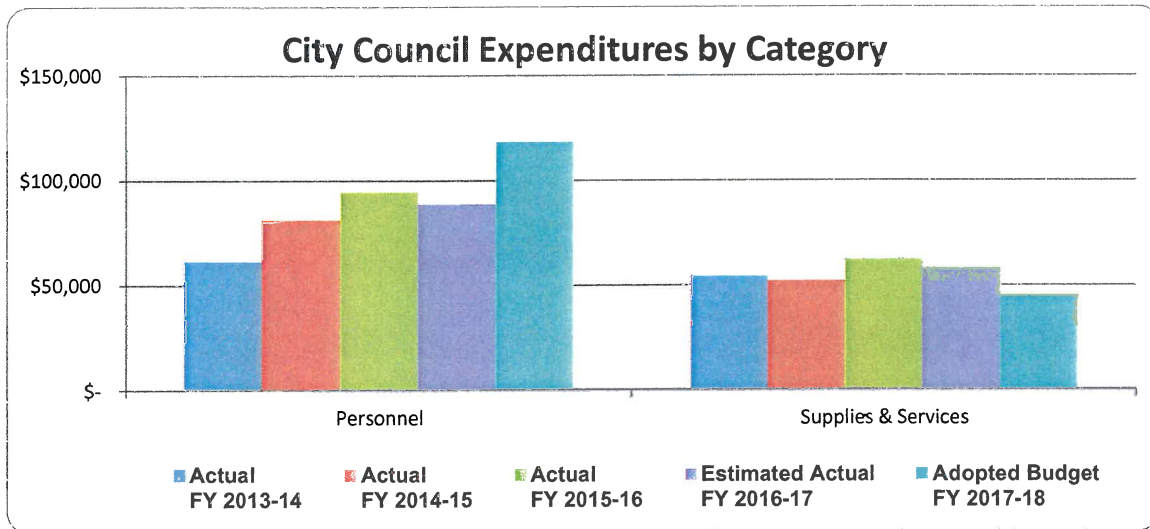
**City of American Canyon
2017-18 Fiscal Year Budget**

Administration Department #10 - City Council Division #110

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 61,381	81,199	94,357	88,789	\$ 118,400
Supplies & Services	54,192	52,215	61,999	57,800	44,900
Division Total	\$ 115,573	133,414	156,357	146,589	\$ 163,300

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
City Council Members	5.00	5.00	5.00
Total Full Time Equivalents	5.00	5.00	5.00



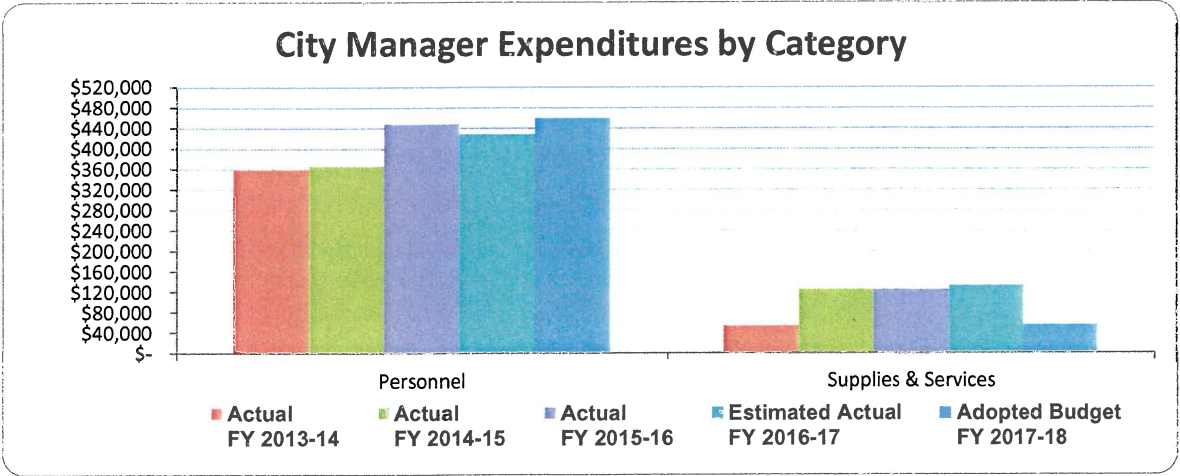
**City of American Canyon
2017-18 Fiscal Year Budget**

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 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 359,342	365,277	448,567	428,302	\$ 459,900
Supplies & Services	53,344	124,151	123,828	131,450	54,900
Division Total	\$ 412,686	489,428	572,395	559,752	\$ 514,800
Revenues					
Transfers in	\$ -	2,651	75	-	\$ -
Division Total	\$ -	2,651	75	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
City Manager	0.50	0.50	1.00
Management Analyst I	-	0.50	-
Management Analyst II	1.25	1.00	1.00
City Clerk	-	0.25	-
Deputy City Clerk	0.30	0.75	-
Administrative Assistant	0.50	0.50	6.00
Total Full Time Equivalents	2.55	3.50	8.00



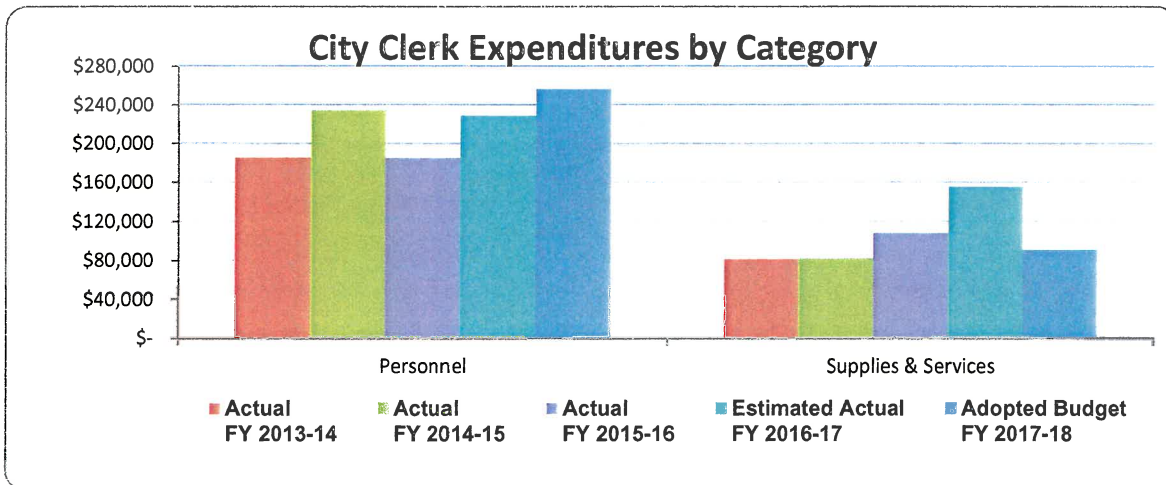
**City of American Canyon
2017-18 Fiscal Year Budget**

Administration Department #10 - City Clerk Division #130

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 185,811	233,960	184,966	228,616	\$ 256,200
Supplies & Services	81,329	81,830	107,834	155,300	90,455
Division Total	\$ 267,140	315,790	292,800	383,916	\$ 346,655
Revenues					
Transfers in	\$ 5,861	10,106	30	-	\$ -
Division Total	\$ 5,861	10,106	30	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
City Manager	0.20	0.50	-
City Clerk	0.75	0.75	1.00
Deputy City Clerk	0.70	0.75	1.00
Total Full Time Equivalents	1.65	2.00	2.00



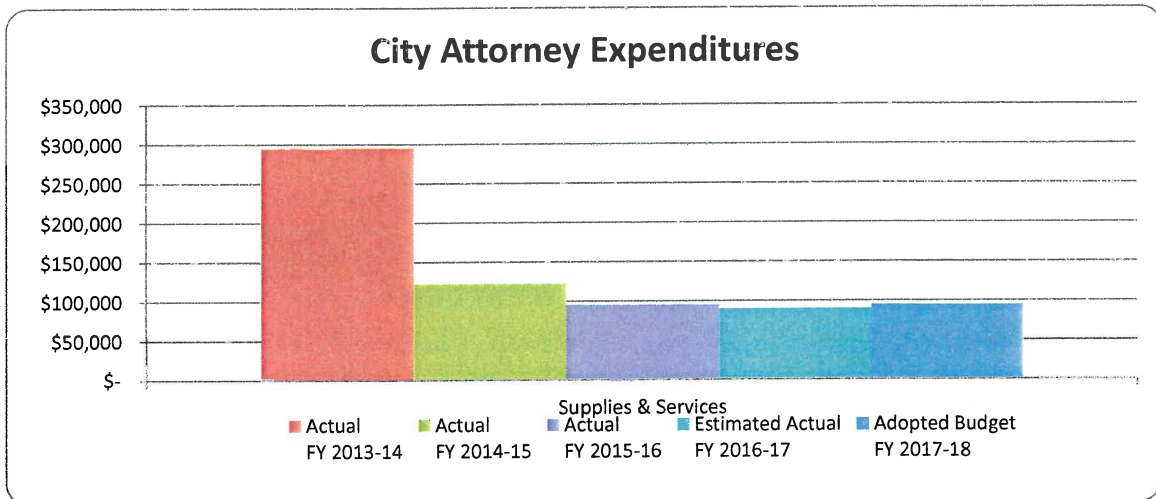
**City of American Canyon
2017-18 Fiscal Year Budget**

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 FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Supplies & Services	\$ 295,942	122,532	95,326	90,000	\$ 95,000
Division Total	\$ 295,942	122,532	95,326	90,000	\$ 95,000

Comment: City Attorney services are contracted.



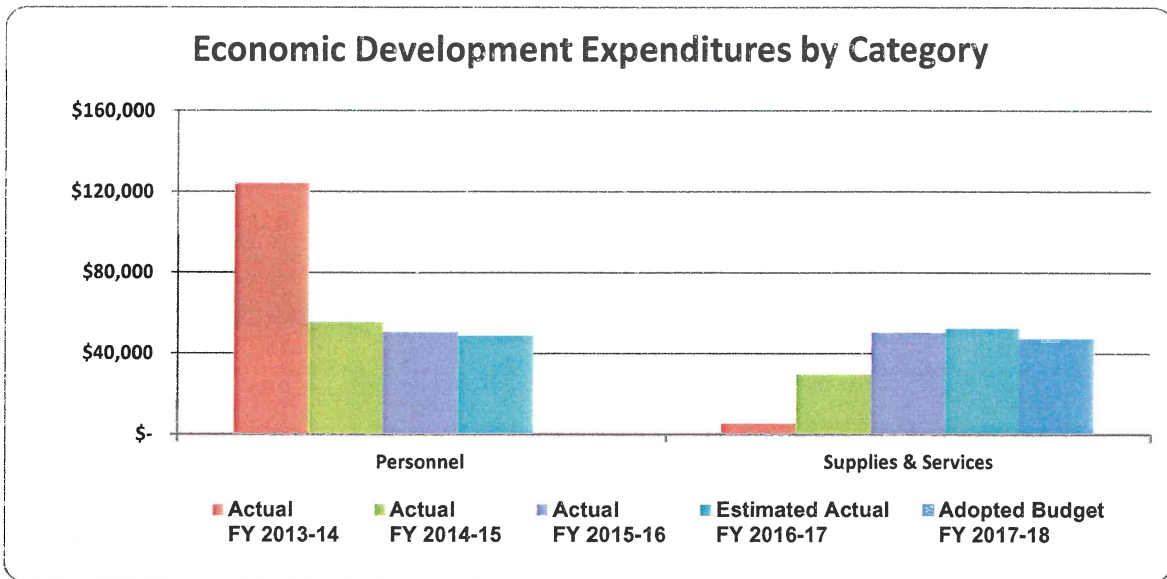
**City of American Canyon
2017-18 Fiscal Year Budget**

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 FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 124,435	55,410	50,698	48,663	\$ -
Supplies & Services	5,532	29,599	50,471	52,350	47,350
Division Total	\$ 129,967	85,009	101,169	101,013	\$ 47,350

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2014-15	Adopted Budget FY 2015-16	
City Manager	0.20	0.20	Comment: No positions are budgeted in this division beginning in FY 2016-17.
Management Analyst II	0.34	0.34	
Total Full Time Equivalents	0.54	0.54	



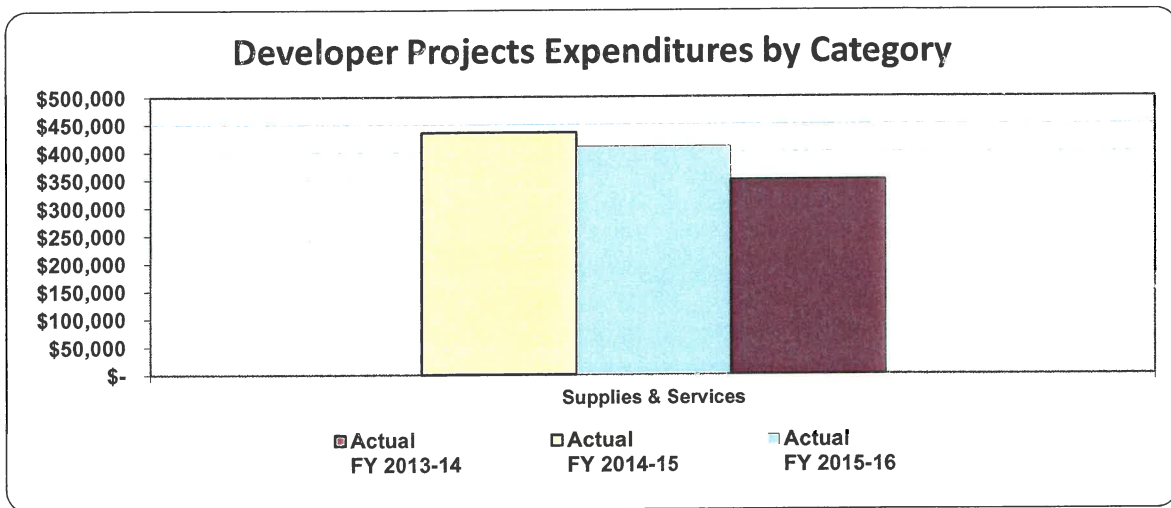
**City of American Canyon
2017-18 Fiscal Year Budget**

Administration Department #10 - Developer Projects Division #660

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Supplies & Services	\$ -	435,909	410,264	350,000	\$ -
Division Total	\$ -	435,909	410,264	350,000	\$ -

**Comment: No positions are budgeted in this division.
Budget moved to Planning Department starting FY 2017-18**



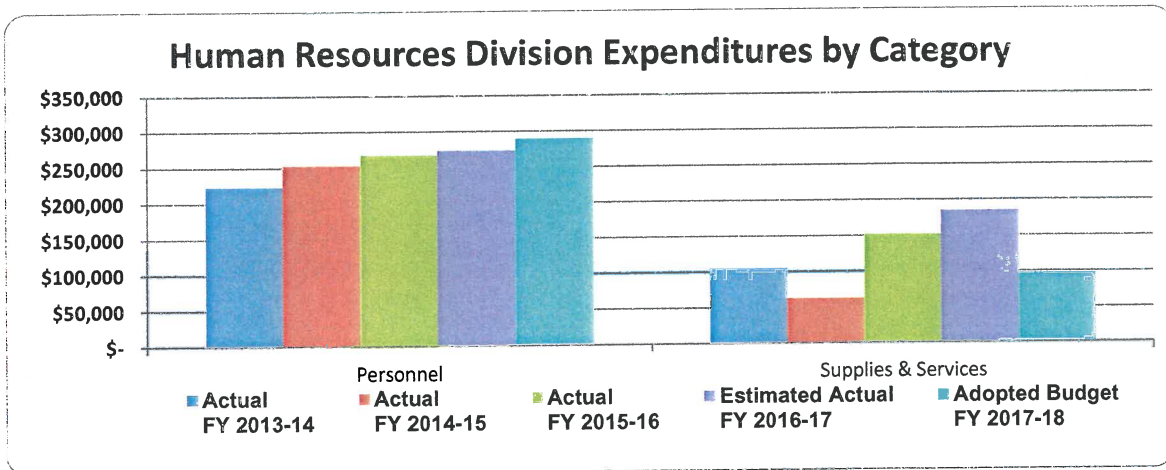
**City of American Canyon
2017-18 Fiscal Year Budget**

Administration Department #20 - Human Resources Division #150

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 223,423	253,176	267,584	273,668	\$ 289,600
Supplies & Services	104,608	63,006	151,691	185,058	97,270
Division Total	\$ 328,032	316,182	419,276	458,726	\$ 386,870
Revenues / Funding Sources					
Intergovernmental - Grants	\$ 11,651	16,920	18,068	10,000	\$ 8,000
Charges for Services	3,080	-	-	-	10,800
Transfers In	100,370	93,482	120,864	199,647	108,900
Division Total	\$ 115,101	110,402	138,932	209,647	\$ 127,700

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Admin Services Director	0.20	0.20	-
Human Resources Director	-	-	-
Human Resources Assistant	1.00	1.00	1.00
Management Analyst	1.00	1.00	1.00
Total Full Time Equivalents	2.20	2.20	2.00



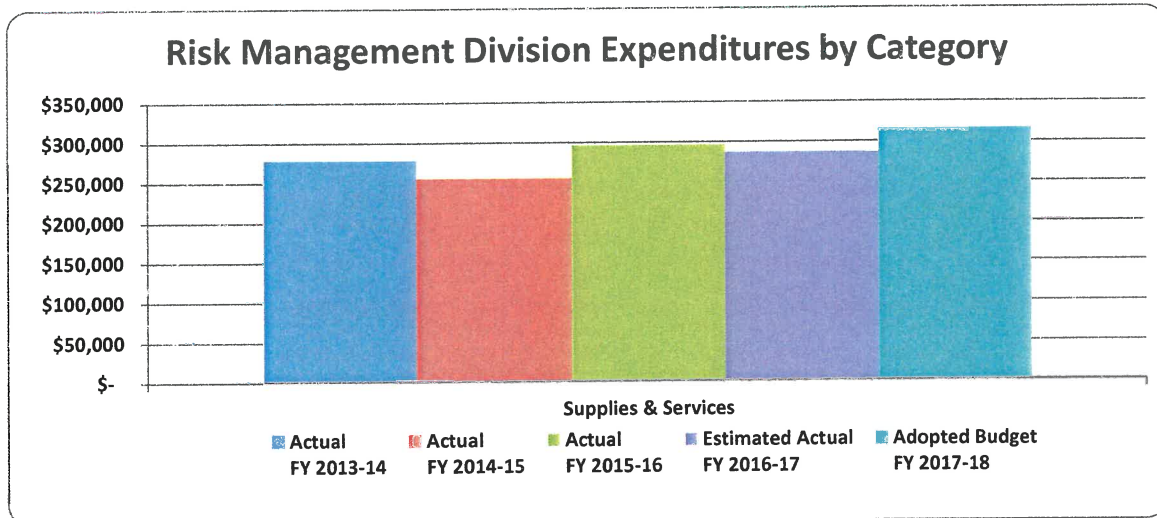
**City of American Canyon
2017-18 Fiscal Year Budget**

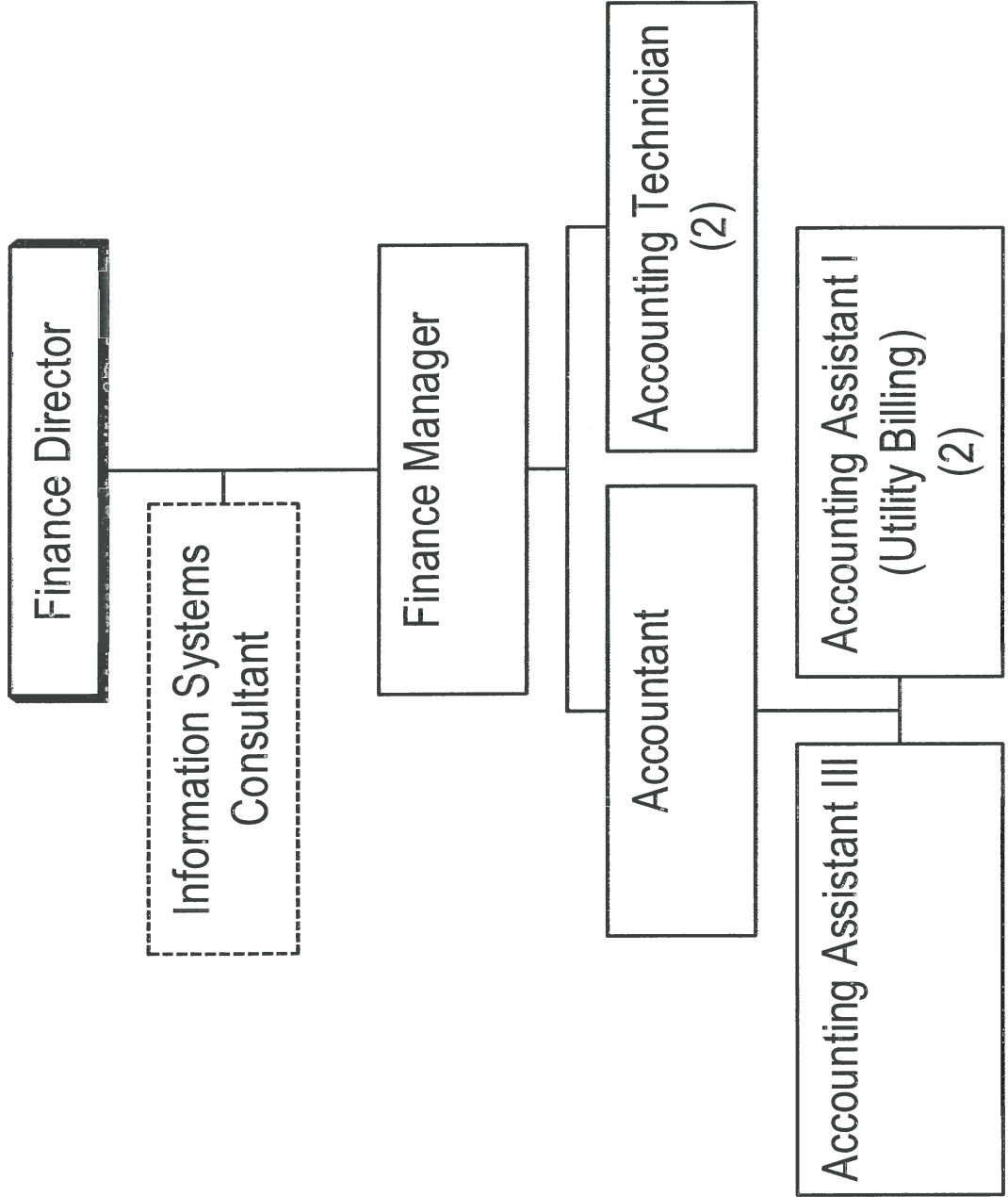
Administration Department #20 - Risk Management Division #160

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Supplies & Services	\$ 277,567	255,281	295,393	286,856	\$ 315,600
Division Total	\$ 277,567	255,281	295,393	286,856	\$ 315,600
Revenues					
Intergovernmental - Grants	\$ 7,747	7,043	-	12,000	\$ 9,340
Charges for Services	-	-	-	-	2,400
Miscellaneous	58,733	47,097	22,601	-	-
Transfers In	66,400	56,309	57,508	76,300	75,100
Division Total	\$ 132,880	110,449	80,109	88,300	\$ 86,840

Comment: No positions are budgeted in this division.



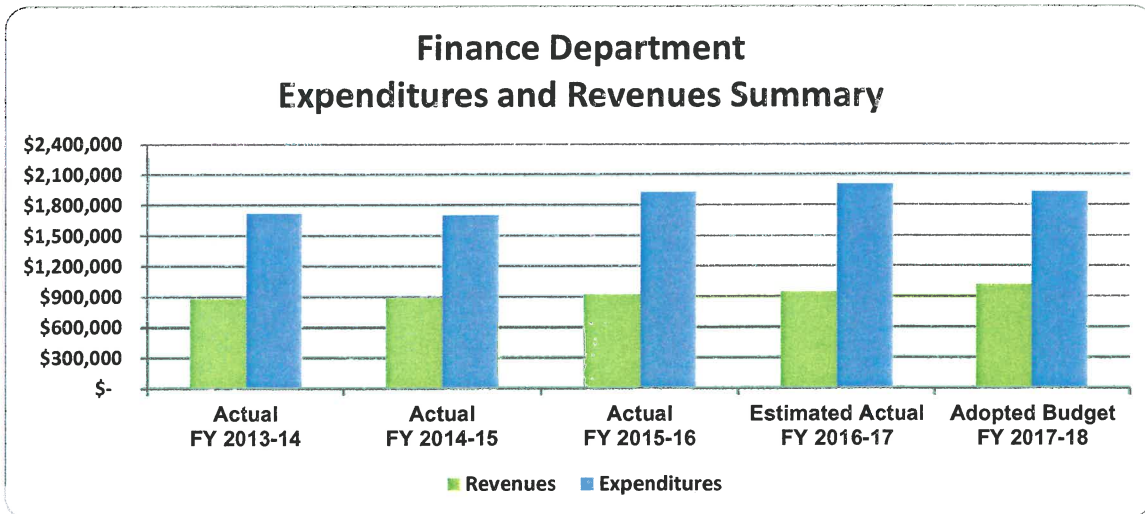


**City of American Canyon
2017-18 Fiscal Year Budget**

Finance Department #20 General Fund #100 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures by Category					
Personnel	\$ 1,005,837	1,041,028	1,109,919	1,142,600	\$ 1,073,700
Supplies & Services	709,774	660,302	816,759	862,934	857,070
Total for Department	\$ 1,715,611	1,701,330	1,926,678	2,005,534	\$ 1,930,770
Revenues					
Finance	\$ 221,955	216,200	233,655	202,650	\$ 248,200
Utility Billing	444,230	453,478	468,050	446,800	553,100
Human Resources	91,175	110,402	138,932	209,647	127,700
Risk Management	122,067	110,450	80,109	88,300	86,840
Total for Department	\$ 879,427	890,530	920,747	947,397	\$ 1,015,840

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Finance	4.80	4.80	4.50
Utility Billing	3.40	3.40	3.40
Human Resources	2.20	2.20	-
Total Full Time Equivalents	10.40	10.40	7.90



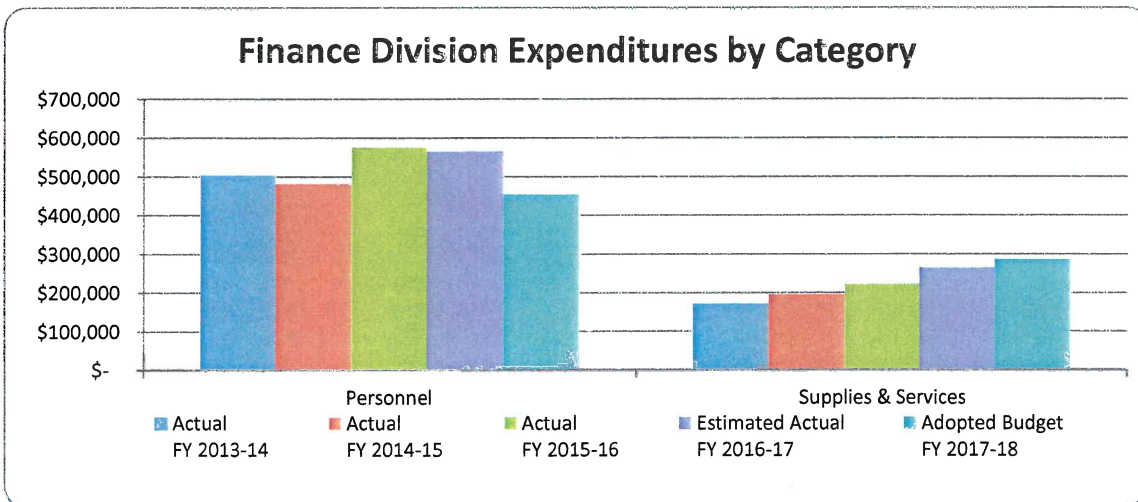
**City of American Canyon
2017-18 Fiscal Year Budget**

Finance Department #20 - Finance Division #210

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 504,378	482,185	576,067	565,738	\$ 454,400
Supplies & Services	171,352	195,705	221,573	264,720	286,100
Division Total	\$ 675,730	677,890	797,640	830,458	\$ 740,500
Revenues					
Charges for Services	\$ -	-	-	-	\$ 22,000
Miscellaneous	3,837	14,856	2,635	3,000	3,000
Transfers in	210,230	201,344	231,020	199,650	223,200
Division Total	\$ 214,067	216,200	233,655	202,650	\$ 248,200

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Accounting Assistant	0.70	0.70	1.70
Accounting Technician	2.00	2.00	1.80
Admin Services Director	0.60	0.60	-
Finance Director	-	-	0.80
Management Analyst I	0.50	0.50	-
Finance Manager	1.00	1.00	0.20
Total Full Time Equivalents	4.80	4.80	4.50



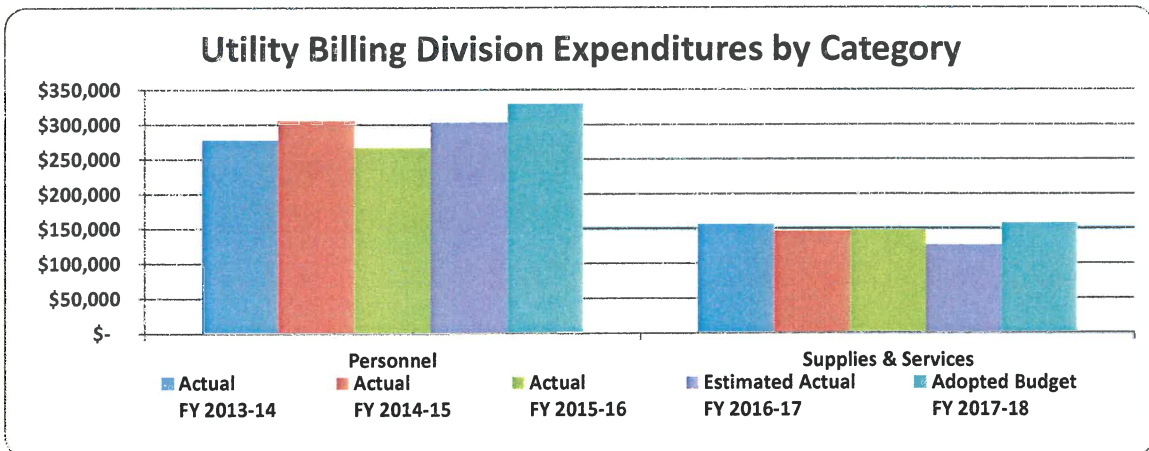
**City of American Canyon
2017-18 Fiscal Year Budget**

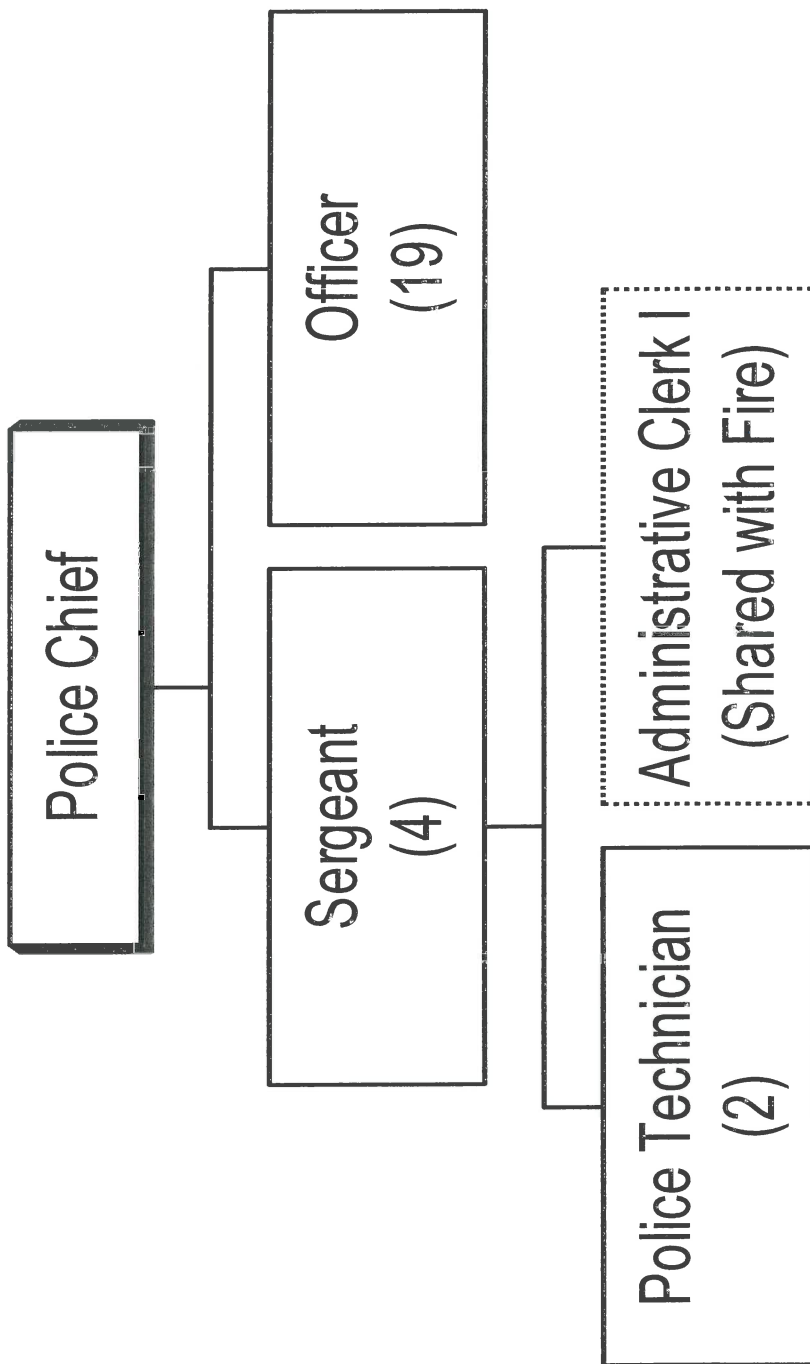
Finance Department #20 - Utility Billing Division #230

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 278,036	305,667	266,268	303,194	\$ 329,700
Supplies & Services	156,246	146,310	148,102	126,300	158,100
Division Total	\$ 434,282	451,977	414,369	429,494	\$ 487,800
Revenues					
Transfers in	\$ 503,180	453,478	468,050	446,800	\$ 553,100
Division Total	\$ 503,180	453,478	468,050	446,800	\$ 553,100

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Accounting Assistants	2.30	2.30	2.30
Accounting Technician	-	-	0.20
Admin Services Director	0.10	0.10	-
Finance Director	-	-	0.10
Finance Manager	1.00	1.00	0.80
Total Full Time Equivalents	3.40	3.40	3.40





**City of American Canyon
2017-18 Fiscal Year Budget**

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

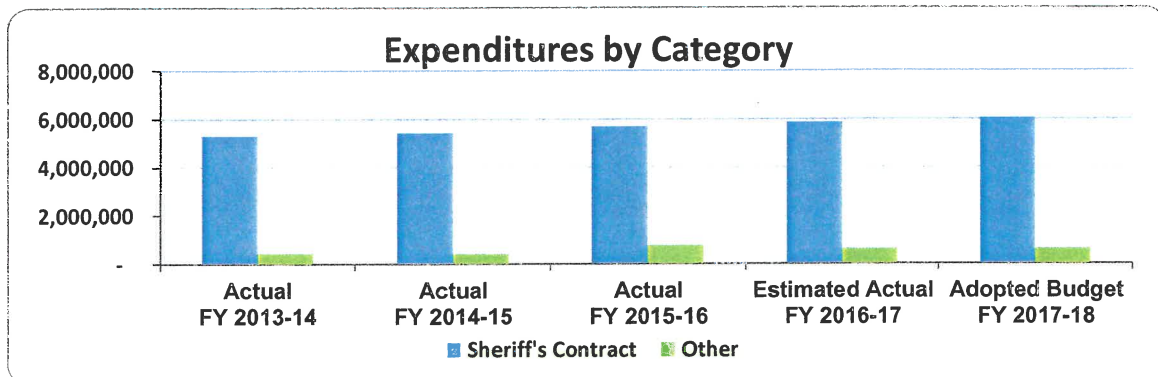
Mission: To serve and protect the public in the City of American Canyon.

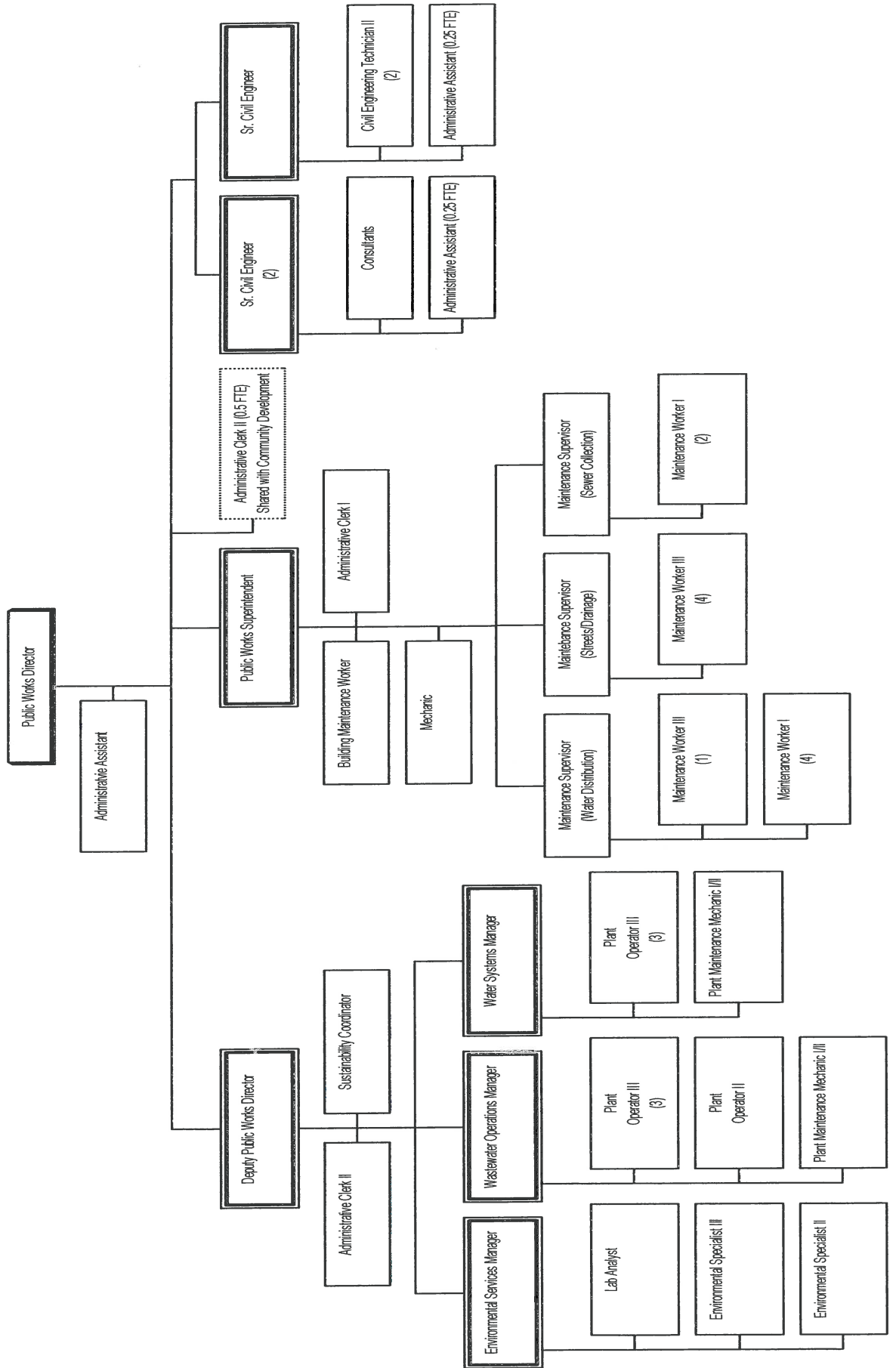
	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 227,932	209,391	209,387	198,040	\$ 209,500
Sheriff's Contract	5,289,873	5,411,400	5,683,614	5,853,815	6,029,430
Supplies & Services	174,302	160,220	512,614	372,606	375,200
Capital Outlay	37,318	50,757	44,149	41,700	35,500
Division Total	\$ 5,729,426	5,831,768	6,449,764	6,466,161	\$ 6,649,630

Revenues					
Intergovernmental - Grants	\$ -	-	31,575	-	\$ -
Miscellaneous	12,461	10,219	45,267	114,700	152,600
Fines & Forfeitures	119,496	110,833	89,277	100,000	95,000
Transfers In	107,181	116,087	125,192	135,000	120,000
Division Total	\$ 239,138	237,138	291,312	349,700	\$ 367,600

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18	Comments:
City Staff				
Police Technician	2.00	2.00	2.00	Admin Clerk II is shared between the City (70%) and the Fire District (30%).
Administrative Clerk II	0.70	0.70	0.70	
Total Full Time Equivalent - Cit	2.70	2.70	2.70	

Sheriff's Contract Staff				Law Enforcement Services provided by Napa County Sheriff through contractual agreement.
Police Chief	1.00	1.00	1.00	
Sergeant	4.00	4.00	4.00	
Deputy Sheriff	18.00	19.00	19.00	
Total Full Time Equivalent - Contra	23.00	24.00	24.00	





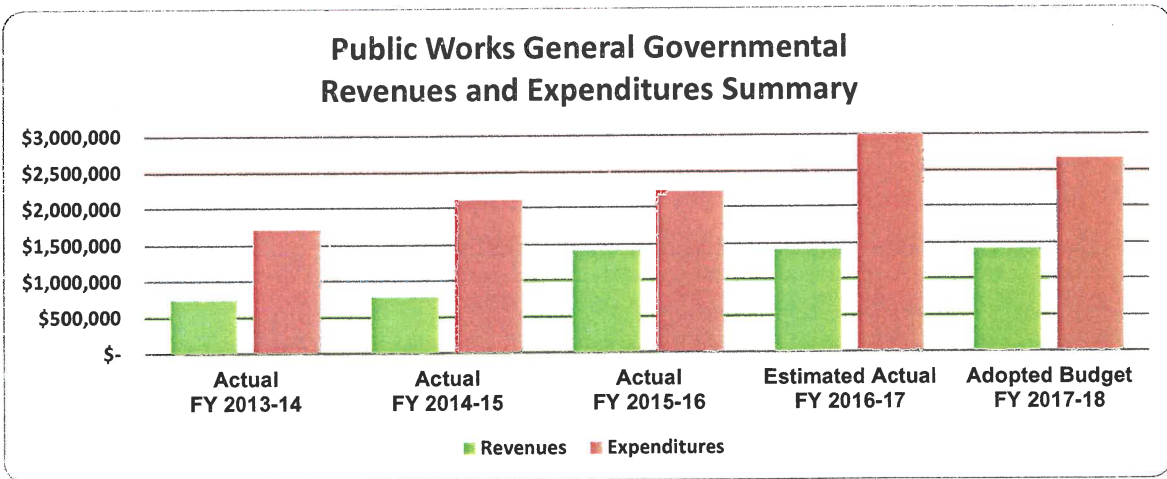
**City of American Canyon
2017-18 Fiscal Year Budget**

Public Works Department #50 General Fund #100 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 1,242,819	1,392,420	1,491,215	1,609,354	\$ 1,792,800
Supplies & Services	469,074	709,414	733,883	1,466,242	877,200
Capital Outlay	-	15,301	-	-	-
Total for Department	\$ 1,711,892	2,117,135	2,225,098	3,075,596	\$ 2,670,000

Revenues					
Public Works Admin	\$ 381,760	312,127	258,533	350,493	\$ 353,600
Capital Projects Admin	4,698	9,868	540,683	373,156	396,000
Street Maintenance	327,222	300,603	312,539	300,000	320,000
Storm Drain	13,966	153,566	294,054	380,890	340,600
City Engineer	6,783	3,375	3,400	1,750	-
Development Project	-	-	-	-	-
Total for Department	\$ 734,428	779,539	1,409,209	1,406,289	\$ 1,410,200

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Public Works Admin	3.50	3.50	3.50
Capital Projects Admin	4.00	4.00	4.00
Street Maintenance	3.30	3.30	4.00
Storm Drain	2.60	1.60	1.90
City Engineer	1.00	1.00	0.80
Total Full Time Equivalents	14.40	13.40	14.20



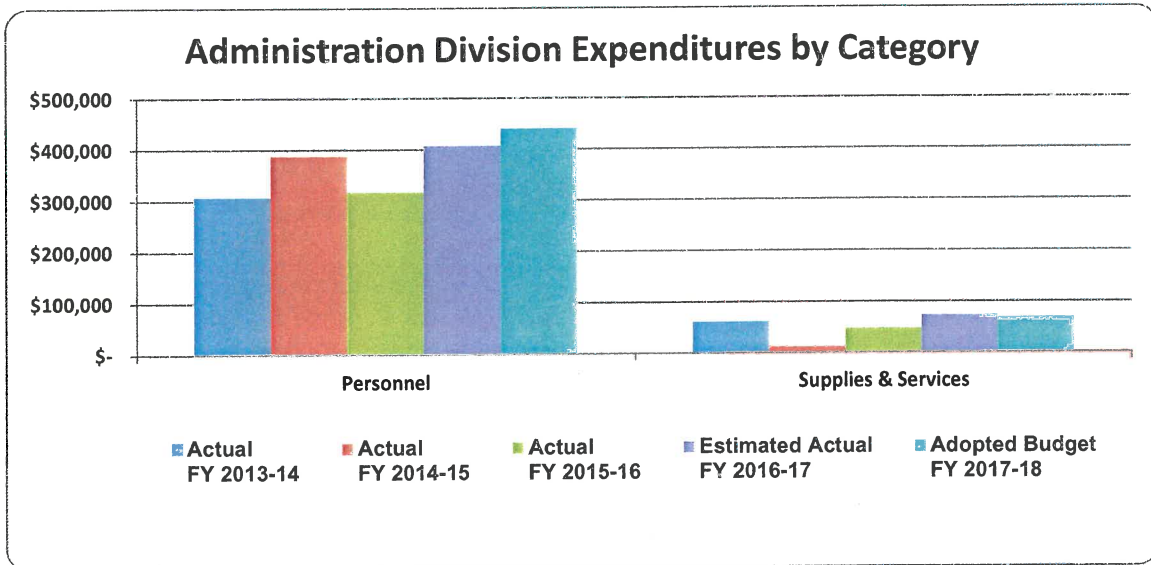
**City of American Canyon
2017-18 Fiscal Year Budget**

Public Works Department #50 - Administration Division #510

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 306,859	387,441	315,813	406,661	\$ 439,900
Supplies & Services	60,698	11,940	46,637	72,900	66,600
Division Total	\$ 367,557	399,381	362,450	479,561	\$ 506,500
Revenues					
Intergovernmental - Grants	\$ -	14,970	-	-	\$ -
Transfers In	381,760	297,157	258,533	350,493	353,600
Division Total	\$ 381,760	312,127	258,533	350,493	\$ 353,600

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Administrative Assistant	1.50	1.50	1.50
Administrative Clerk	1.00	1.00	1.00
Public Works Director	1.00	1.00	1.00
Total Full Time Equivalents	3.50	3.50	3.50



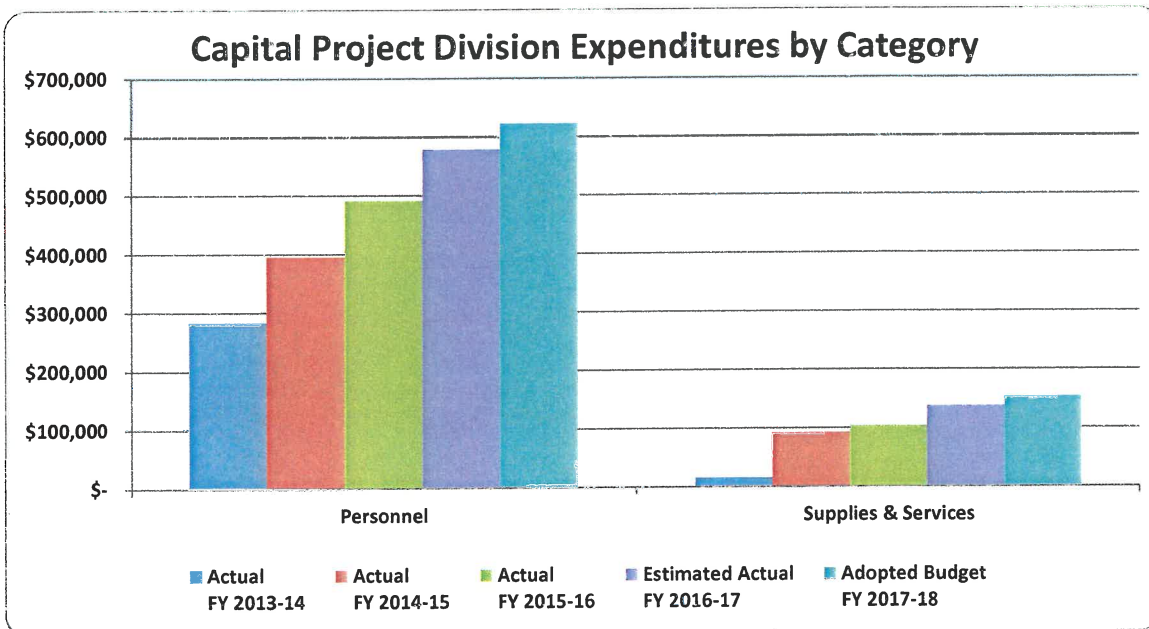
**City of American Canyon
2017-18 Fiscal Year Budget**

Public Works Department #50 - Capital Projects Division #515

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 283,262	395,641	491,136	579,217	\$ 622,600
Supplies & Services	15,122	93,026	103,002	137,419	153,600
Division Total	\$ 298,384	488,667	594,138	716,636	\$ 776,200
Revenues					
Permits	\$ 2,188	4,742	11,008	7,000	\$ 7,000
Charges for Services	-	-	41,397	-	\$ 389,000
Miscellaneous	116	2,662	427	39,048	-
Transfers In	2,394	2,464	487,851	327,108	-
Division Total	\$ 4,698	9,868	540,683	373,156	\$ 396,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Senior Civil Engineer	2.00	2.00	2.00
Civil Engineering Technician	2.00	2.00	2.00
Total Full Time Equivalents	4.00	4.00	4.00



**City of American Canyon
2017-18 Fiscal Year Budget**

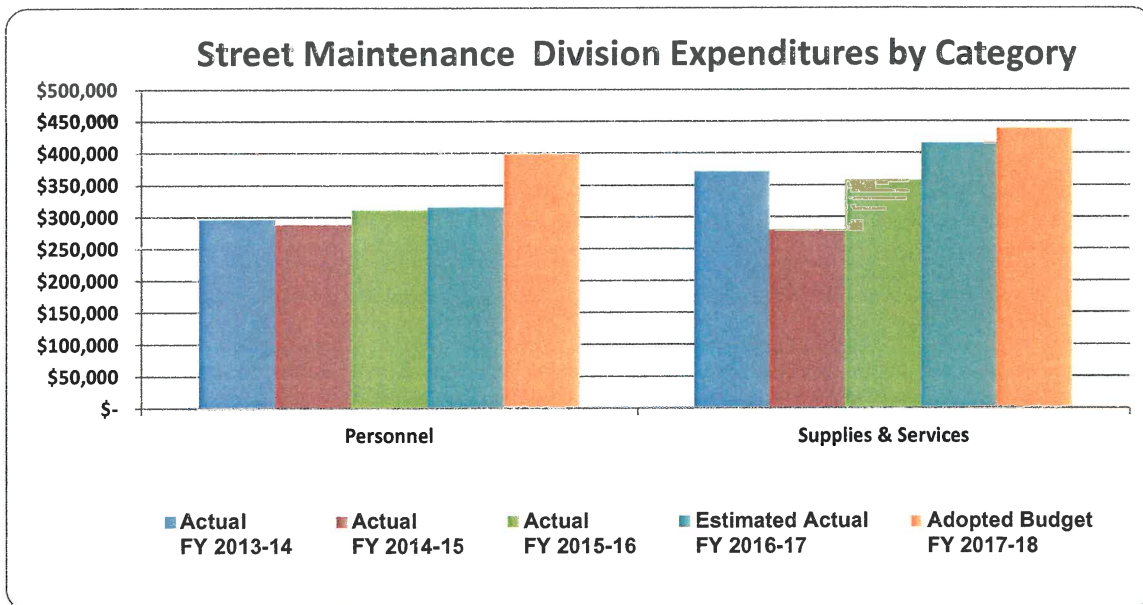
Public Works Department #50 - Street Maintenance Division #520

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 295,788	288,641	310,861	315,326	\$ 399,800
Supplies & Services	370,782	279,439	357,196	415,074	439,200
Division Total	\$ 666,570	568,080	668,056	730,400	\$ 839,000

Revenues					
Intergovernmental - Grants	\$ -	603	12,500	-	\$ -
Miscellaneous	1,555	-	39	-	20,000
Transfers In	325,667	300,000	300,000	300,000	300,000
Division Total	\$ 327,222	300,603	312,539	300,000	\$ 320,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Maintenance Supervisor	0.75	0.75	0.75
Maintenance Worker	2.30	2.30	3.00
PW Superintendent	0.25	0.25	0.25
Total Full Time Equivalents	3.30	3.30	4.00



**City of American Canyon
2017-18 Fiscal Year Budget**

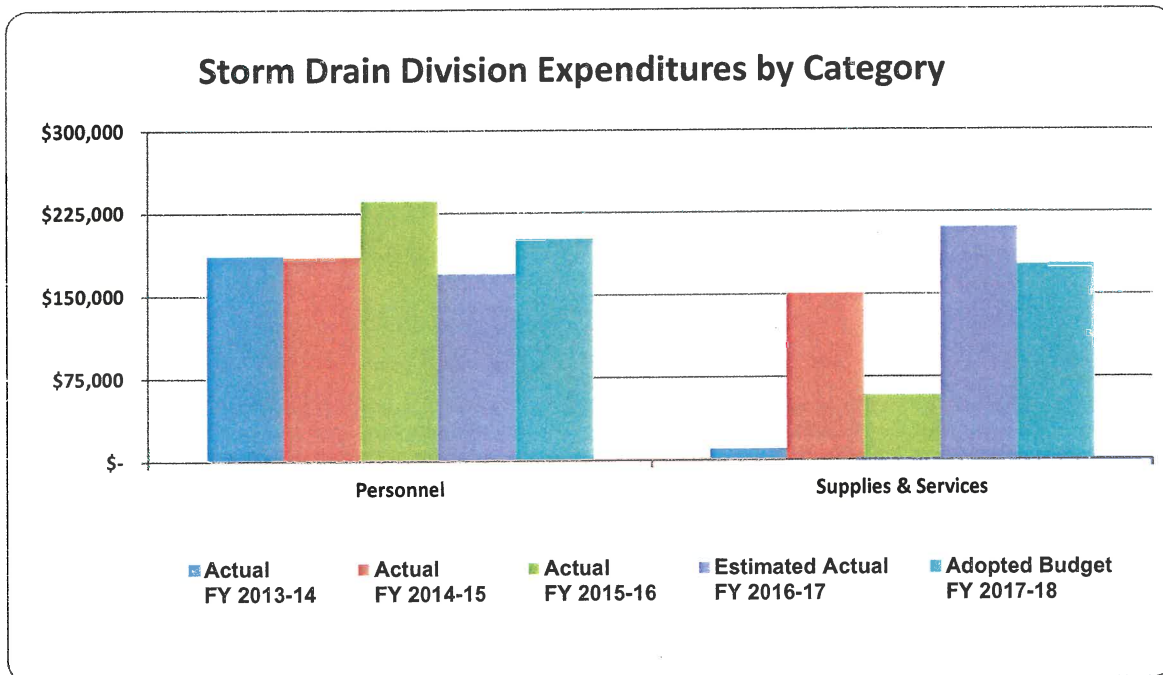
Public Works Department # 50 - Storm Drain Division #525

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 185,672	185,255	235,720	169,761	\$ 201,100
Supplies & Services	9,863	151,105	58,334	210,829	176,900
Division Total	\$ 195,536	336,360	294,054	380,590	\$ 378,000

Revenues					
Transfer from Measure A Fund	\$ 13,966	153,566	294,054	380,890	\$ 340,600
Division Total	\$ 13,966	153,566	294,054	380,890	\$ 340,600

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Maintenance Supervisor	0.25	0.25	0.25
Maintenace Worker	1.70	0.70	1.00
PW Superintendent	0.25	0.25	0.25
Environmental Specialist	0.40	0.40	0.40
Total Full Time Equivalents	2.60	1.60	1.90



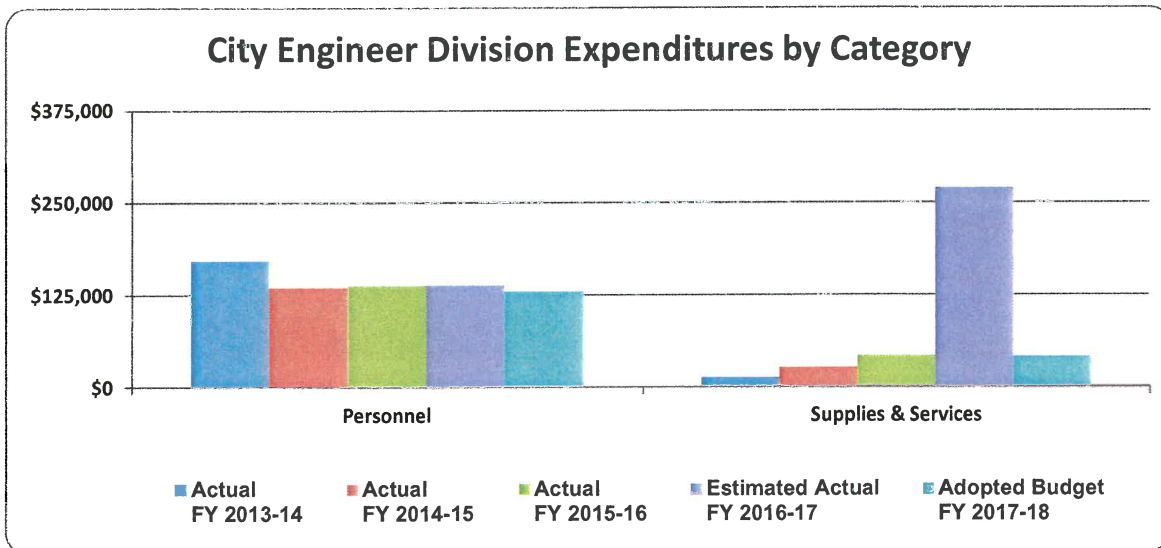
**City of American Canyon
2017-18 Fiscal Year Budget**

Public Works Department # 50 - City Engineer Division #650

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 171,238	135,442	137,685	138,389	\$ 129,400
Supplies & Services	12,608	26,599	41,784	270,020	40,900
Division Total	\$ 183,846	162,041	179,468	408,409	\$ 170,300
Revenues					
Permits	\$ 4,148	1,759	3,400	1,750	\$ -
Charges for Services - Gen Gov	-	266	-	-	-
Miscellaneous	2,635	1,350	-	-	-
Division Total	\$ 6,783	3,375	3,400	1,750	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Development Svc Engineer	1.00	1.00	0.80
Total Full Time Equivalents	1.00	1.00	0.80



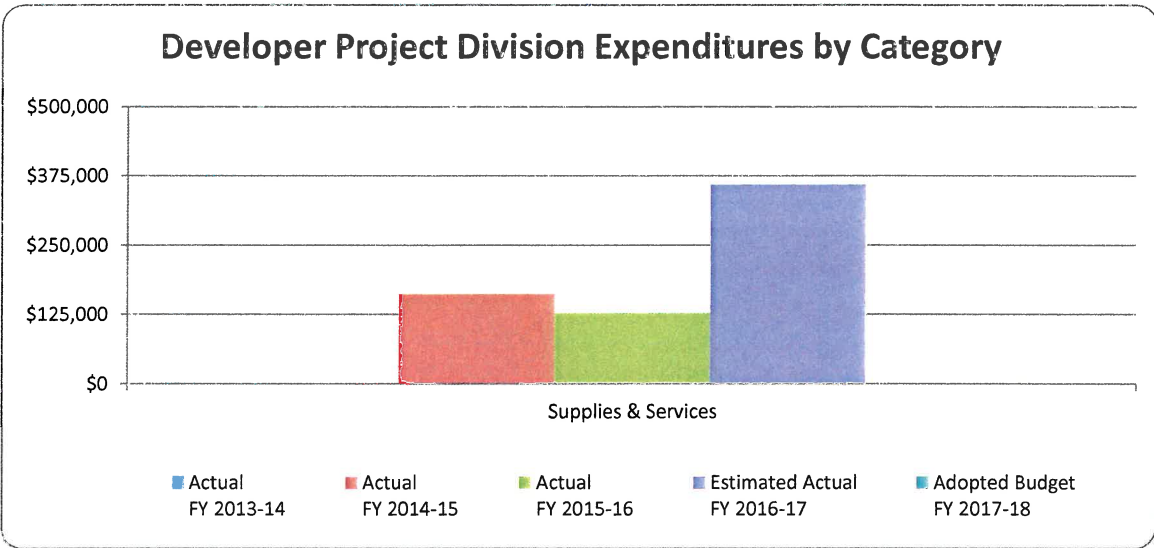
**City of American Canyon
2017-18 Fiscal Year Budget**

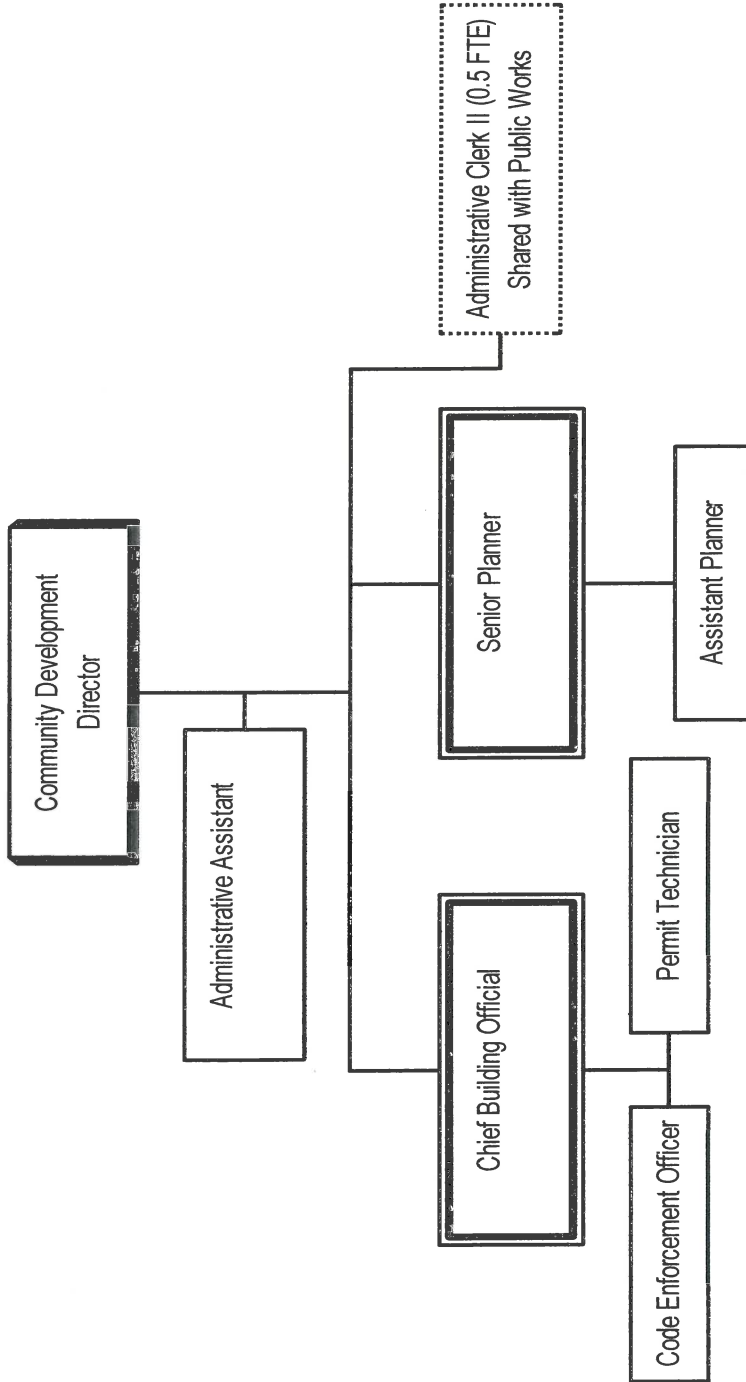
Public Works Department #50 - Developer Project Division #660

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Supplies & Services	-	162,606	126,931	360,000	\$ -
Division Total	\$ -	162,606	126,931	360,000	\$ -

Comment: No staff positions are budgeted in this division.
Budget was moved to the Community Development Department starting with FY 2017-18





**City of American Canyon
2017-18 Fiscal Year Budget**

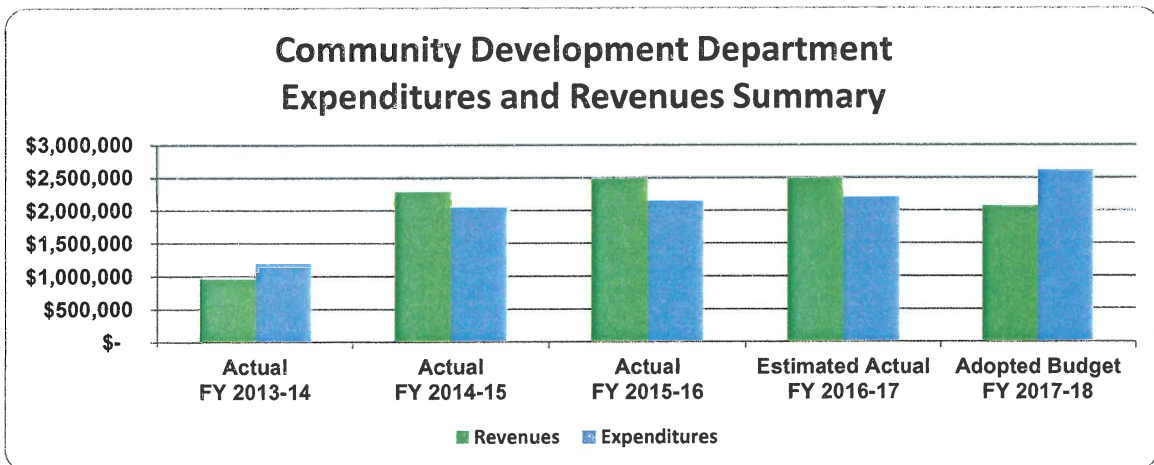
Community Development Department # 60 General Fund #100 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 550,579	706,861	699,132	838,160	\$ 1,001,100
Supplies & Services	639,832	1,338,276	1,445,385	1,361,348	1,611,300
Total for Department	\$ 1,190,411	2,045,137	2,144,517	2,199,508	\$ 2,612,400
Revenues					
Planning & Engineering	\$ 40,701	57,713	79,935	319,175	\$ 26,000
Housing Services	60,420	61,117	181,043	44,000	-
Building and Safety	289,938	477,632	336,726	416,000	418,000
City Engineer	-	3,526	2,367	-	-
Developer Project	566,041	1,681,547	1,891,349	1,712,000	1,621,000
Total for Department	\$ 957,100	2,281,535	2,491,421	2,491,175	\$ 2,065,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Planning	3.25	3.25	4.08
Building and Safety	4.25	4.25	3.75
Total Full Time Equivalents	7.50	7.50	7.83

Comments:

Chief Building Official duties were contracted in prior years. Since FY 2015-16, this position has been budgeted.



**City of American Canyon
2017-18 Fiscal Year Budget**

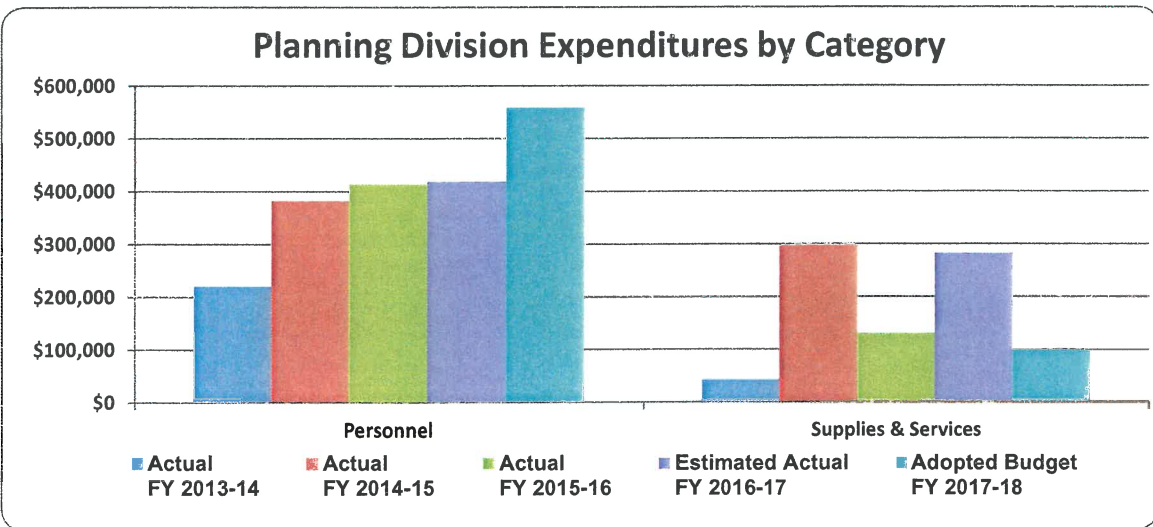
Community Development Department #60 - Planning Division #610

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 219,510	382,558	413,630	418,896	\$ 559,100
Supplies & Services	43,969	298,275	130,375	282,313	98,300
Division Total	\$ 263,479	680,833	544,005	701,209	\$ 657,400

Revenues					
Permits	\$ 5,562	6,545	5,482	6,000	\$ 6,000
Intergovernmental - Grants	647	11,490	3,390	228,175	-
Charges for Services - Gen Gov	8,095	11,719	48,384	65,000	20,000
Miscellaneous	26,397	21,134	22,264	20,000	-
Transfers In	-	3,300	415	-	-
Division Total	\$ 40,701	54,188	79,935	319,175	\$ 26,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Administrative Clerk	0.50	0.50	0.50
Administrative Assistant	0.85	0.85	0.85
Assistant Planner	1.00	1.00	1.00
Senior Planner	-	-	0.83
Community Development Director	0.90	0.90	0.90
Total Full Time Equivalents	3.25	3.25	4.08



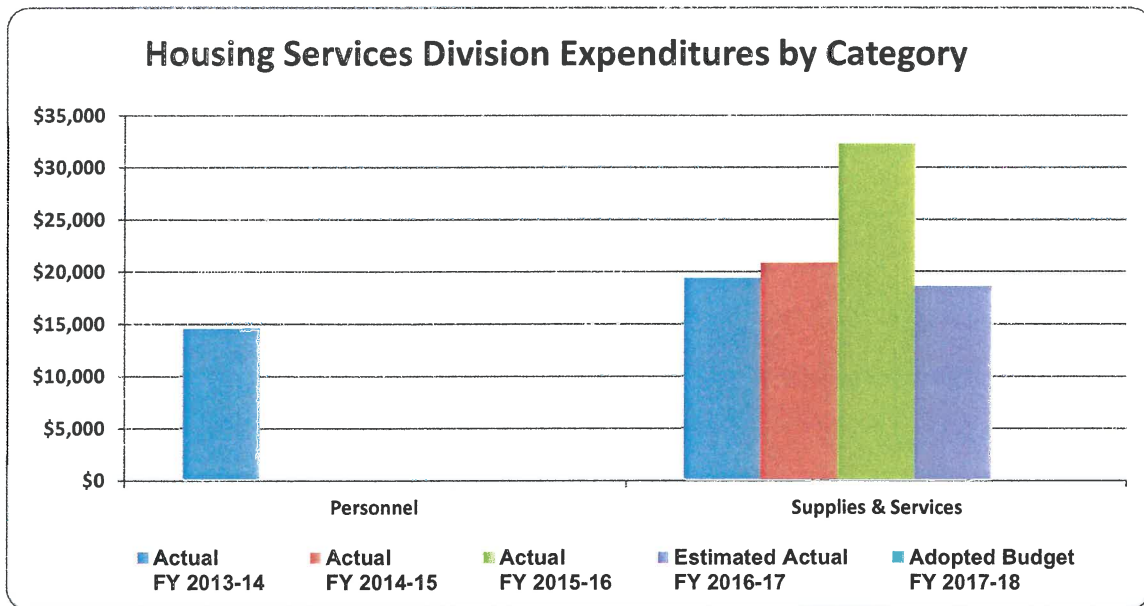
**City of American Canyon
2017-18 Fiscal Year Budget**

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 FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 14,534	-	-	-	-
Supplies & Services	19,327	20,843	32,243	18,600	-
Division Total	\$ 33,861	20,843	32,243	18,600	\$ -
Revenues					
Rents	\$ 60,420	61,117	40,967	44,000	\$ -
Proceeds of Sale	-	-	140,076	-	-
Division Total	\$ 60,420	61,117	181,043	44,000	\$ -

**Comment: No positions are budgeted in this division.
The budget was moved in Administration Department starting
in FY 2017-18**



**City of American Canyon
2017-18 Fiscal Year Budget**

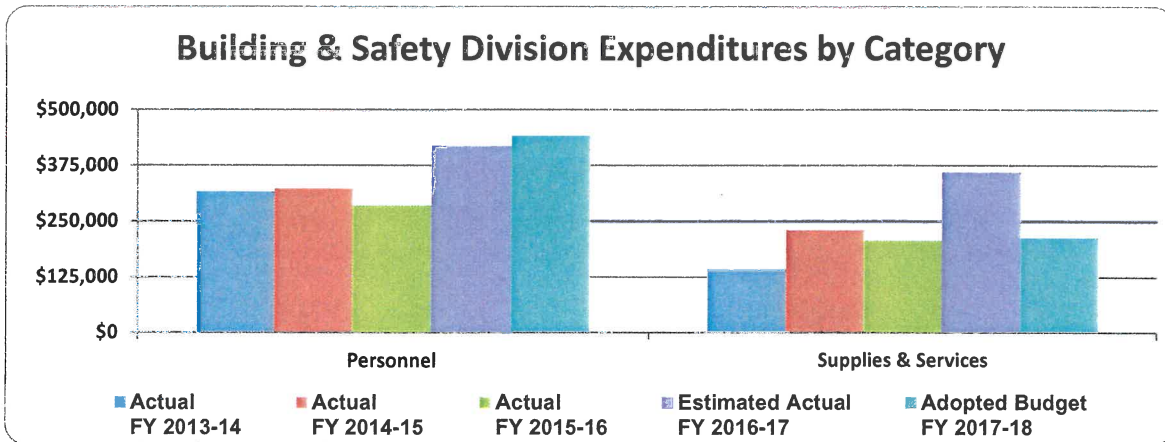
Community Development Department #60 - Building and Safety Division #640

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 316,535	324,014	285,502	419,264	\$ 442,000
Supplies & Services	143,102	231,298	206,751	360,435	213,000
Division Total	\$ 459,637	555,312	492,253	779,699	\$ 655,000

Revenues					
Permits	\$ 161,456	239,437	246,852	260,000	\$ 240,000
Grants	-	7,988	-	-	-
Charges for Services - Gen Gov	126,034	228,821	83,792	150,000	150,000
Miscellaneous	1,848	299	153	5,000	25,000
Fines and Forfeitures	600	700	5,872	1,000	3,000
Transfers In	-	387	57	-	-
Division Total	\$ 289,938	477,632	336,726	416,000	\$ 418,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Administrative Assistant	0.15	0.15	0.15
Administrative Clerk	0.50	0.50	0.50
Building Inspector	0.50	0.50	-
Chief Building Official	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	1.00
Community Development Director	0.10	0.10	0.10
Permit Technician	1.00	1.00	1.00
Total Full Time Equivalents	4.25	4.25	3.75



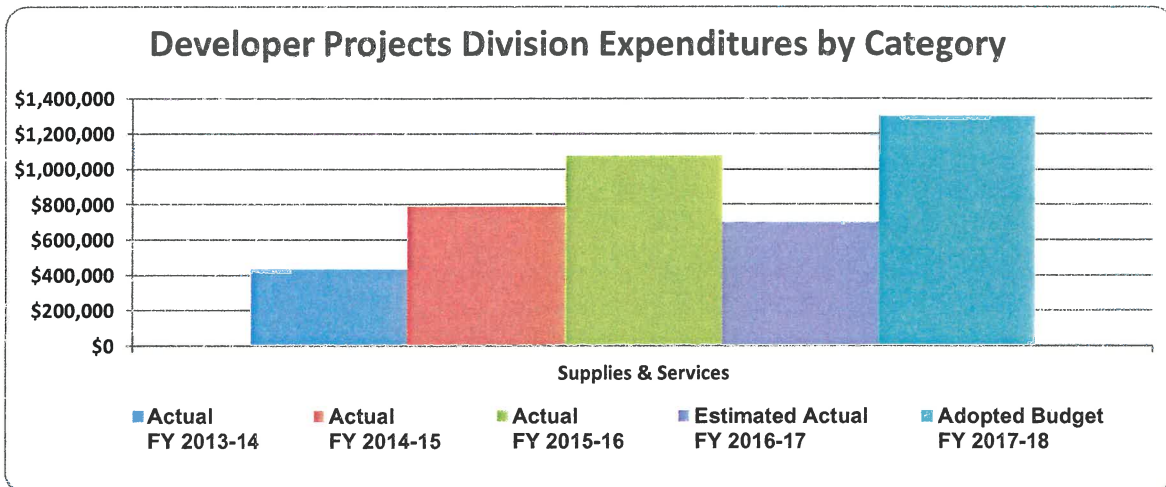
**City of American Canyon
2017-18 Fiscal Year Budget**

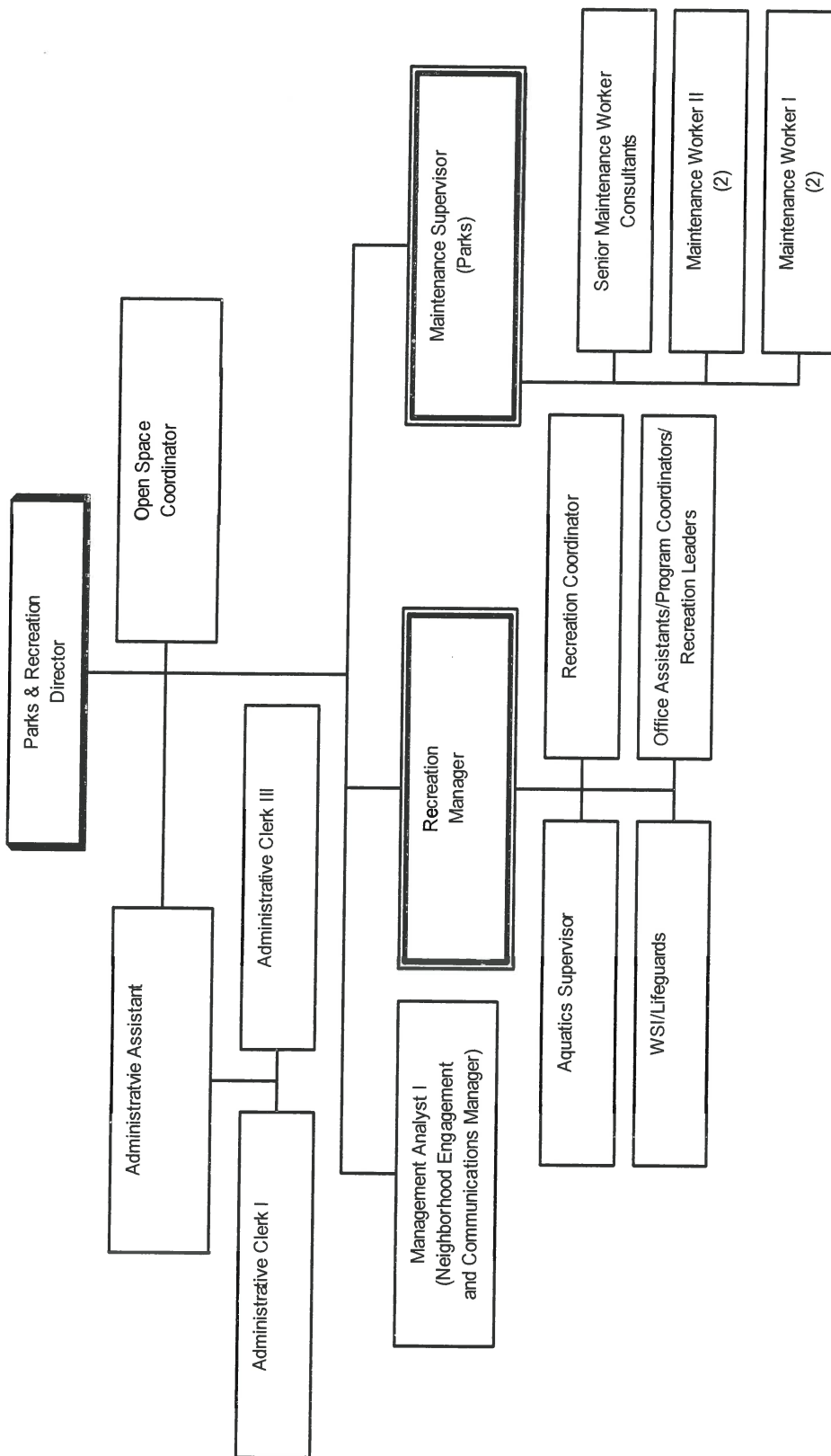
Community Development Department #60 - Developer Projects Division #660

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Supplies & Services	\$ 433,434	788,149	1,076,016	700,000	\$ 1,300,000
Division Total	\$ 433,434	788,149	1,076,016	700,000	\$ 1,300,000
Revenues					
Charges for Services - Gen Gov	\$ 566,041	1,681,547	1,891,349	1,712,000	\$ 1,621,000
Division Total	\$ 566,041	1,681,547	1,891,349	1,712,000	\$ 1,621,000

Comment: No positions are budgeted in this division.





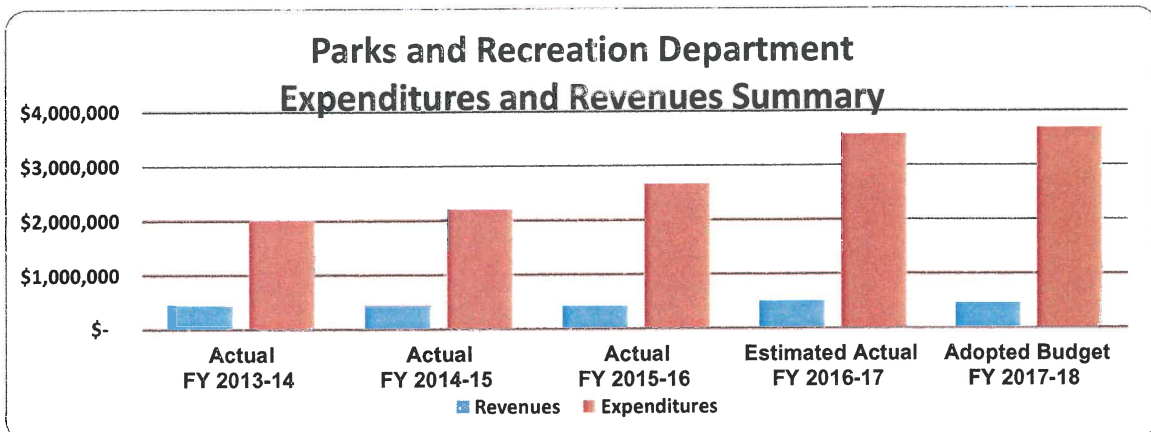
**City of American Canyon
2017-18 Fiscal Year Budget**

Parks and Recreation Department #70 General Fund #100 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 1,435,715	1,604,749	1,632,846	2,003,605	\$ 2,098,340
Supplies & Services	565,231	598,986	1,027,250	1,550,372	1,580,175
Capital Outlay	-	-	3,736	15,000	10,000
Total for Department	\$ 2,000,946	2,203,735	2,663,832	3,568,977	\$ 3,688,515
Revenues					
Administration	\$ 218,403	92,757	79,686	23,000	18,000
Recreation Programs	54,454	204,140	179,593	283,000	260,000
Aquatics	121,489	132,677	139,205	137,190	138,850
Senior Multi-Use Center	12,803	14,208	16,168	-	10,000
Facility Rentals*	-	-	-	56,400	42,700
Parks Maintenance	31,970	-	3,487	-	-
Total for Department	\$ 439,119	443,782	418,140	499,590	\$ 469,550

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Recreation Admin	2.20	3.70	3.10
Recreation Program	2.80	2.80	3.10
Aquatics	1.60	1.50	1.70
Neighborhood Program	-	-	1.00
Facility Rentals	-	-	0.30
Parks Maintenance	5.40	6.50	5.40
Total Staff Full Time Equivalents	12.00	14.50	14.60

*Neighborhood Program is a newly created division in FY 2017-18.



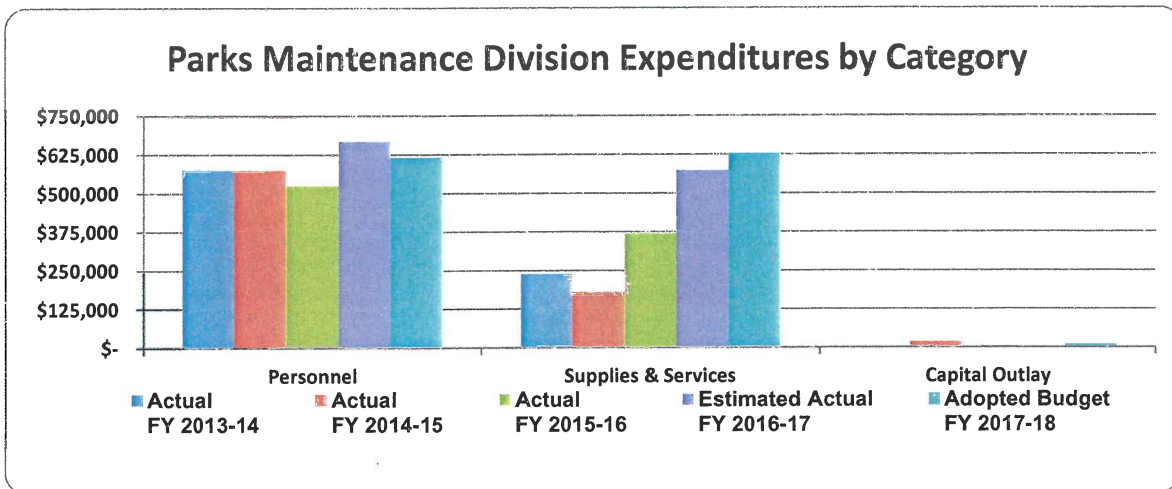
**City of American Canyon
2017-18 Fiscal Year Budget**

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

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 575,968	576,529	524,709	669,844	\$ 616,500
Supplies & Services	238,885	181,910	372,228	573,767	628,880
Capital Outlay	-	18,902	3,736	-	10,000
Division Total	\$ 814,853	777,341	900,673	1,243,611	\$ 1,255,380
Revenues					
Contributions & Miscellaneous	\$ -	-	3,487	-	\$ -
Transfers In	31,970	-	-	-	-
Division Total	\$ 31,970	-	3,487	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Environmental Specialist	-	1.00	-
Maintenance Supervisor	0.90	1.00	0.90
Maintenance Worker	3.60	3.60	3.60
Senior Maintenance Worker	0.90	0.90	0.90
Total Full Time Equivalents	5.40	6.50	5.40



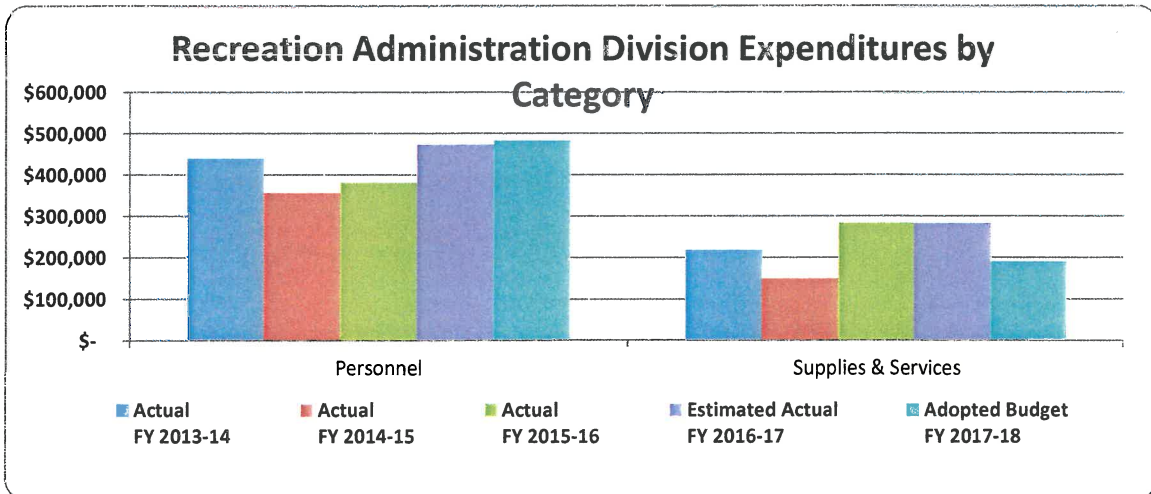
**City of American Canyon
2017-18 Fiscal Year Budget**

Parks and Recreation Department #70 - Administration Division #710

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 441,032	357,436	381,900	474,757	\$ 483,290
Supplies & Services	218,651	150,130	283,169	283,428	190,920
Division Total	\$ 659,683	507,566	665,069	758,185	\$ 674,210
Revenues					
Charges for Services - Recreation	\$ 157,683	19,938	22,749	-	\$ -
Rents	26,563	40,192	33,468	-	-
Miscellaneous	34,157	32,628	23,470	23,000	18,000
Division Total	\$ 218,403	92,757	79,686	23,000	\$ 18,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Administrative Assistant	1.00	1.00	1.00
Administrative Clerk I	-	1.00	0.10
Management Analyst I	-	0.50	-
Open Space Coordinator	-	-	0.80
Park & Recreation Director	1.00	1.00	1.00
Recreation Manager	0.20	0.20	0.20
Total Full Time Equivalents	2.20	3.70	3.10



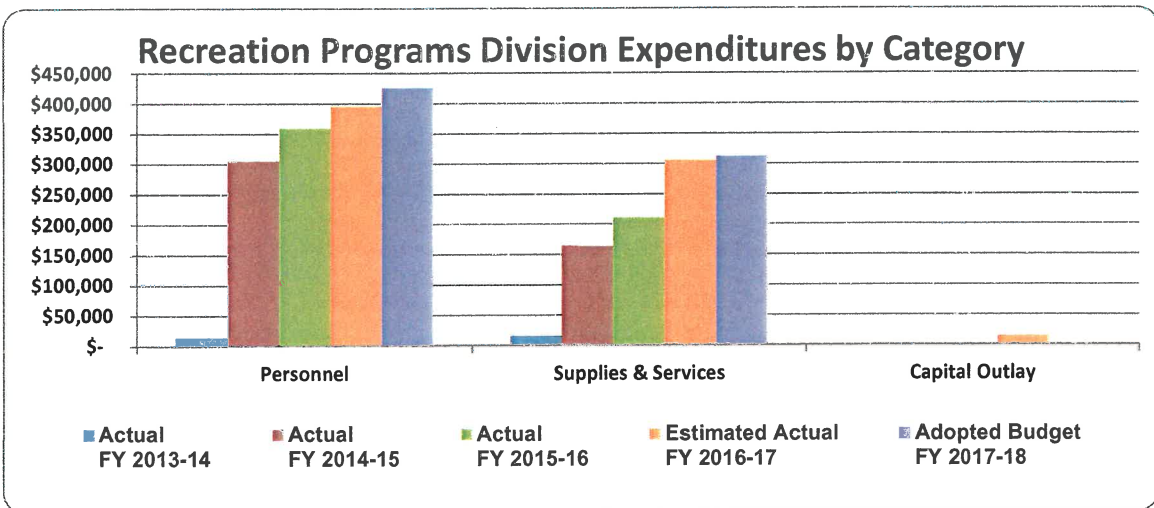
**City of American Canyon
2017-18 Fiscal Year Budget**

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

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 13,303	305,020	359,000	395,598	\$ 426,180
Supplies & Services	16,074	164,750	210,876	306,220	312,030
Capital Outlay	-	-	-	15,000	-
Division Total	\$ 29,377	469,770	569,876	716,818	\$ 738,210
Revenues					
Charges for Services - Rec	\$ 52,869	203,663	177,909	283,000	\$ 260,000
Rents	1,585	480	1,684	-	-
Division Total	\$ 54,454	204,143	179,593	283,000	\$ 260,000

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Administrative Clerk II	1.00	1.00	1.00
Administrative Clerk	-	-	0.30
Recreation Manager	0.80	0.80	0.80
Program Coordinator	1.00	1.00	1.00
Total Full Time Equivalents	2.80	2.80	3.10



**City of American Canyon
2017-18 Fiscal Year Budget**

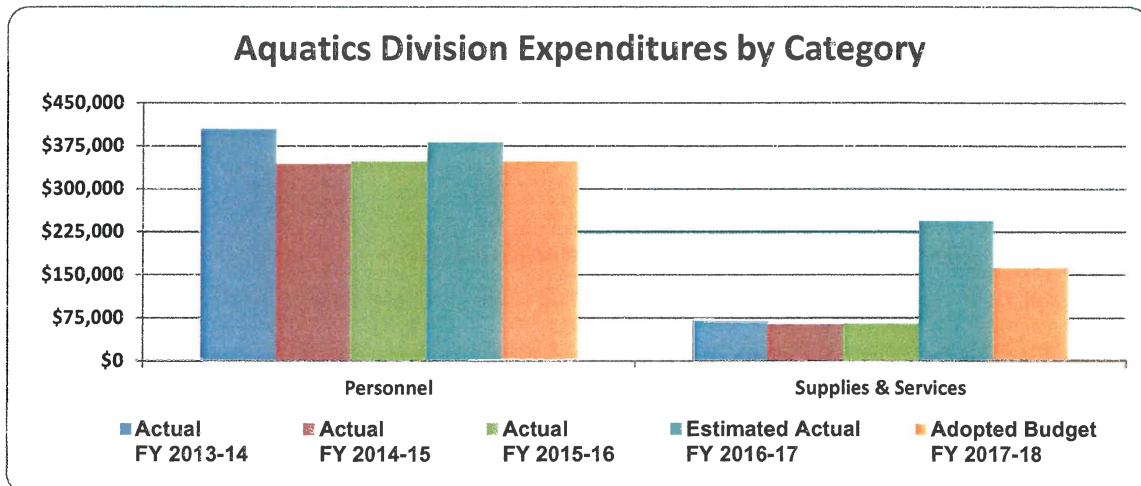
Parks and Recreation Department #70 - Aquatics Division #730

Mission: Provide aquatic programs to the Community.

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 404,118	344,101	347,623	380,941	\$ 348,450
Supplies & Services	69,013	63,678	64,001	243,185	162,155
Division Total	\$ 473,131	407,779	411,624	624,126	\$ 510,605

Revenues					
Charges for Services	\$ 118,167	130,523	135,394	135,890	\$ 135,850
Rents	3,321	2,154	3,785	1,300	3,000
Miscellaneous	-	-	27	-	-
Division Total	\$ 121,488	132,677	139,205	137,190	\$ 138,850

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Aquatics Supervisor	1.00	1.00	0.80
Administrative Clerk	-	-	0.30
Maintenance Worker	0.80	0.40	0.40
Senior Maintenance Worker	-	-	0.10
Maintenance Supervisor	0.10	0.10	0.10
Total Full Time Equivalents	1.90	1.50	1.70



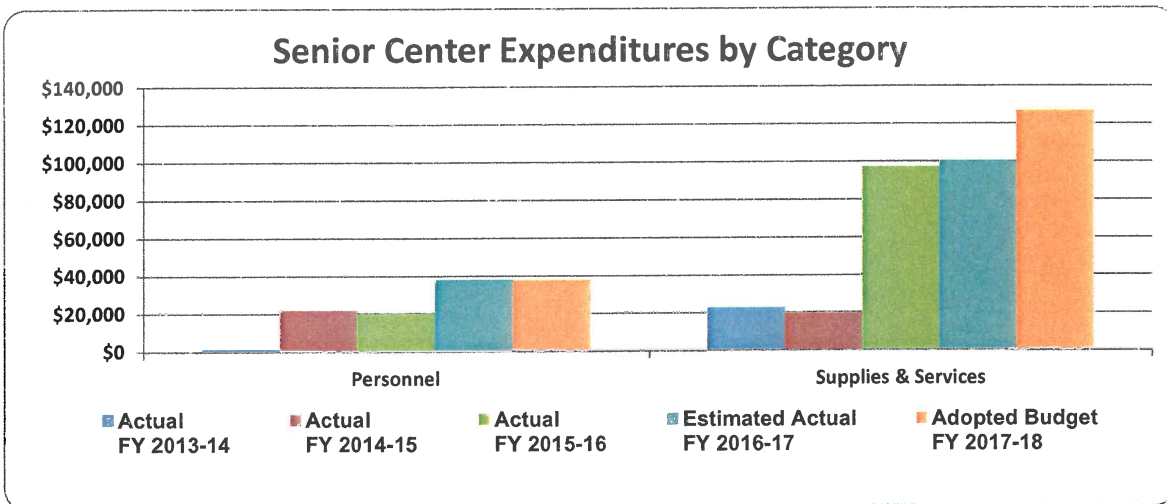
**City of American Canyon
2017-18 Fiscal Year Budget**

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

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 1,295	21,664	19,613	37,860	\$ 37,620
Supplies & Services	22,608	19,617	96,975	100,224	126,940
Division Total	\$ 23,903	41,281	116,589	138,084	\$ 164,560
Revenues					
Rents	\$ 12,803	13,399	15,609	-	\$ -
Charges for Services	-	-	-	-	10,000
Miscellaneous	-	809	559	-	-
Division Total	\$ 12,803	14,208	16,168	-	\$ 10,000

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



**City of American Canyon
2017-18 Fiscal Year Budget**

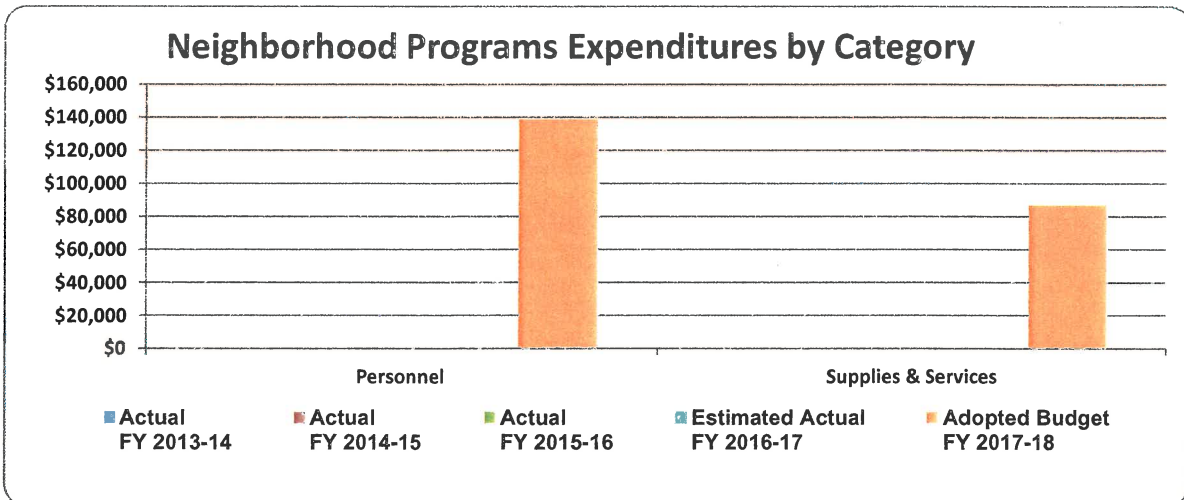
Parks and Recreation Department #70 - Neighborhood Programs #760

Mission: To facilitate attractive neighborhoods, connected neighbors and an overall safer and better place to live.

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ -	-	-	-	\$ 139,300
Supplies & Services	-	-	-	-	87,050
Division Total	\$ -	-	-	-	\$ 226,350

	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Division Staffing Full Time Equivalent Positions		
Management Analyst	-	1.00
Total Full Time Equivalents	-	1.00

Comment: The Neighborhood Program is a newly created division in the Parks & Recreation Department. One of the goals for this new division is to gain feedback from neighbors on issues and concerns they have; begin developing a plan to address programs, services and information campaigns to address their concerns.



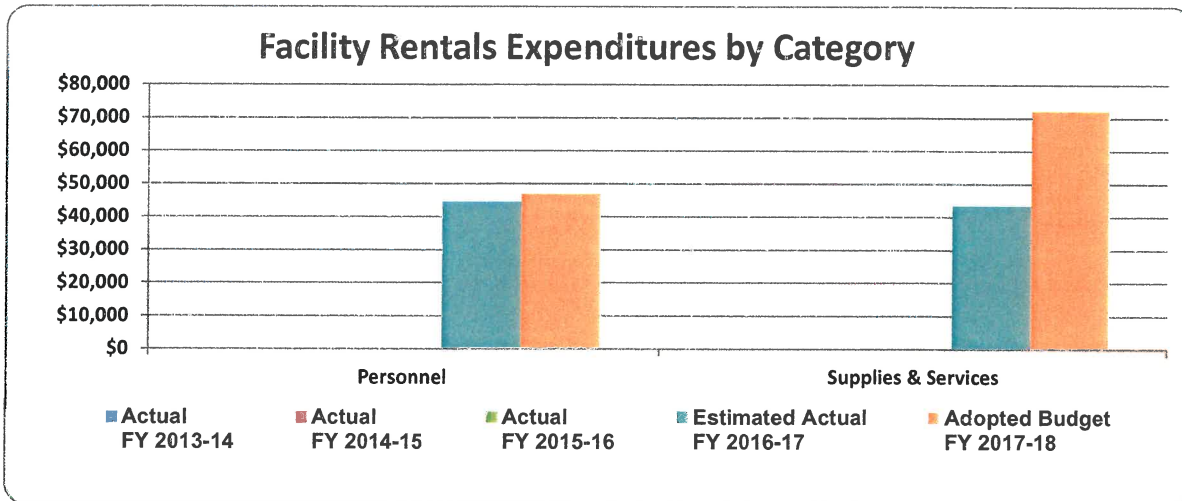
**City of American Canyon
2017-18 Fiscal Year Budget**

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.

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ -	-	-	44,605	47,000
Supplies & Services	-	-	-	43,548	72,200
Division Total	\$ -	-	-	88,153	\$ 119,200
Revenues					
Rents	\$ -	-	-	56,400	42,700
Division Total	\$ -	-	-	56,400	\$ 42,700

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18	Comments:
Administrative Clerk	-	0.30	FY 16-17, budgeted staff beginning in
Total Full Time Equivalents	-	0.30	FY 2017-18.



**City of American Canyon
2017-18 Fiscal Year Budget**

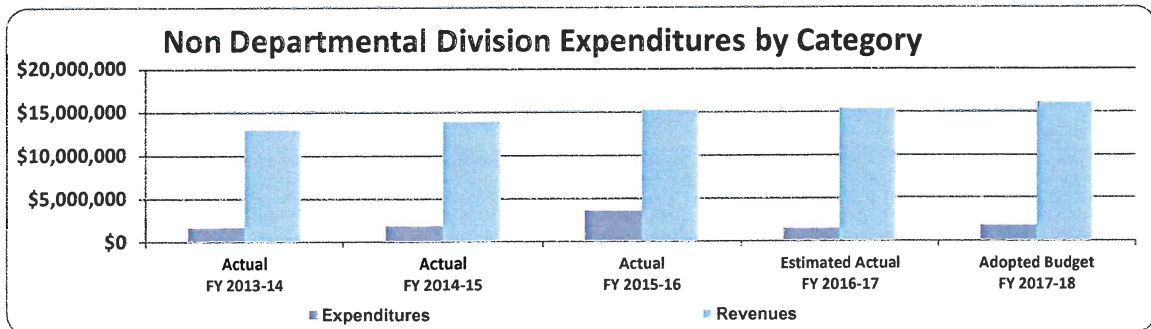
Non - Departmental Department # 80 General Fund #100 Summary

Mission: Record activities that do not fit into other departments including contributions to various civic, non-profit 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 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 124,568	130,404	112,636	114,743	\$ 122,900
Retiree Health	149,530	191,516	154,686	153,700	214,700
OPEB	-	65,100	332,800	75,100	243,300
Supplies & Services	586,446	1,406,098	914,472	880,371	996,668
Inter-fund Transfers Out	752,050	-	2,036,893	-	-
Appropriated Reserves	-	-	-	210,000	210,000
Division Total	\$ 1,612,593	1,793,118	3,551,486	1,433,914	\$ 1,787,568

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Revenues					
Property Taxes	\$ 7,490,769	8,045,653	8,791,112	9,258,584	\$ 9,713,180
Sales Taxes	2,294,150	2,358,219	2,589,453	2,526,000	2,567,580
Other Taxes - TOT	1,249,161	1,429,200	1,508,905	1,590,300	1,620,000
Other Taxes - TBID	208,193	238,203	250,036	265,100	270,000
Other Taxes - Franchise Taxes	617,817	673,055	722,371	716,126	777,215
Other Taxes	425,198	422,967	355,645	352,310	366,462
Intergovernmental	19,514	56,393	54,001	15,200	21,400
Interest & Rents	426,449	469,781	547,856	451,192	456,427
Miscellaneous	244,527	156,404	387,528	128,026	148,834
Inter-Fund Transfers	-	18,600	-	-	50,000
Division Total	\$ 12,975,779	13,868,476	15,206,907	15,302,839	\$ 15,991,098

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Administrative Clerk I	0.30	0.30	0.30
Administrative Assistant	1.00	1.00	-
Executive Assistant	-	-	1.00
Total Full Time Equivalents	1.30	1.30	1.30

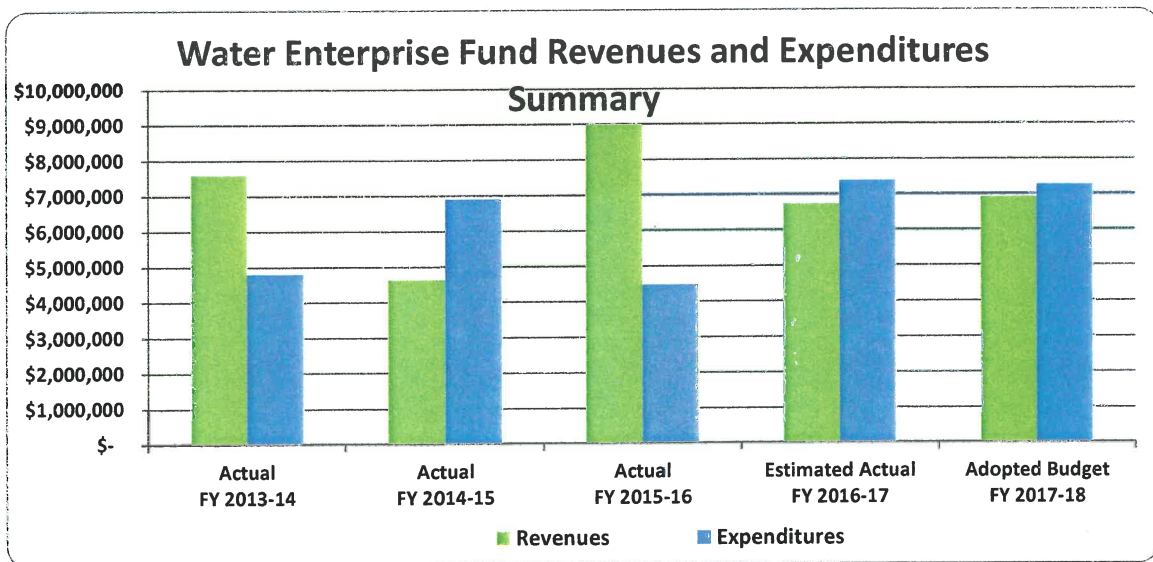


**City of American Canyon
2017-18 Fiscal Year Budget**

Water Operations Fund #510 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenses					
Personnel	\$ 1,070,467	1,028,955	1,048,127	1,375,498	\$ 1,442,000
Supplies and Services	780,929	1,042,404	1,091,127	1,464,707	1,133,100
Supplies - Purchased Water	2,283,764	3,820,522	1,535,036	2,433,500	2,538,500
Capital Outlay	4,379	1,357,178	29,585	35,000	-
Debt Service	190,236	186,218	310,298	261,160	260,600
Transfers Out	770,663	690,789	758,516	1,741,255	1,828,500
Appropriated Reserves	-	-	-	67,850	61,300
Contra Account	(321,435)	(1,230,156)	(312,592)	-	-
Total for Department	\$ 4,779,003	6,895,911	4,460,097	7,378,970	\$ 7,264,000
Revenues					
Water Treatment Plant	\$ 7,576,244	4,619,374	8,989,585	6,721,000	\$ 6,900,900
Total for Department	\$ 7,576,244	4,619,374	8,989,585	6,721,000	\$ 6,900,900

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Water Treatment Plant	4.30	4.30	4.30
Water Distribution	4.95	4.95	6.25
Non-Departmental	1.00	2.00	1.00
Total Staff Full Time Equivalents	10.25	11.25	11.55



**City of American Canyon
2017-18 Fiscal Year Budget**

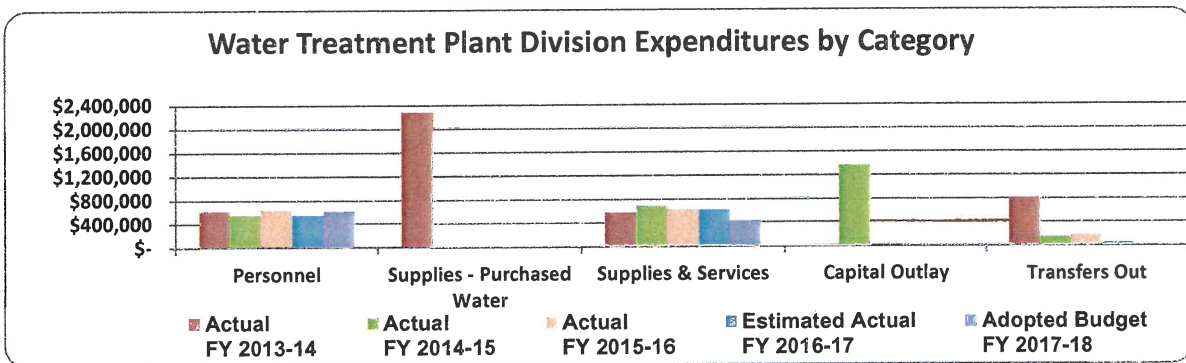
Water Treatment Plant Division #560 Fund #510

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 608,919	549,327	635,348	538,994	\$ 613,200
Supplies - Purchased Water	2,283,764	-	-	-	-
Supplies & Services	570,943	677,224	624,109	616,700	426,200
Capital Outlay	-	1,357,178	29,585	-	-
Transfers Out	809,293	142,100	171,179	35,000	-
Contra account	-	(1,070,946)	(44,264)	-	-
Division Total	\$ 4,272,919	1,654,883	1,415,956	1,190,694	\$ 1,039,400
Revenues					
Intergovernmental - Grants	\$ 4,026	10,410	-	-	\$ -
Charges for Services-Gen Gov	2,276,830	-	138,776	-	-
Sale of Water	4,982,094	4,333,543	3,985,156	-	-
Water Surcharge	-	-	1,535,710	-	-
Interest Revenue	16,888	14,233	25,134	-	-
Miscellaneous	296,406	261,188	344,815	-	-
Division Total	\$ 7,576,244	4,619,374	6,029,591	-	\$ -

Note: The purchase of water was moved from the Water Treatment Division to the Non-Departmental Division #810 beginning FY 2014-15. The sale of water (revenue) was moved to Non Departmental Division #810 beginning FY2016-17.

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Environmental Pgm Specialist II	0.30	0.30	0.30
Plant Operator III	3.00	3.00	3.00
Water System Manager	1.00	1.00	1.00
Total Full Time Equivalents	4.30	4.30	4.30



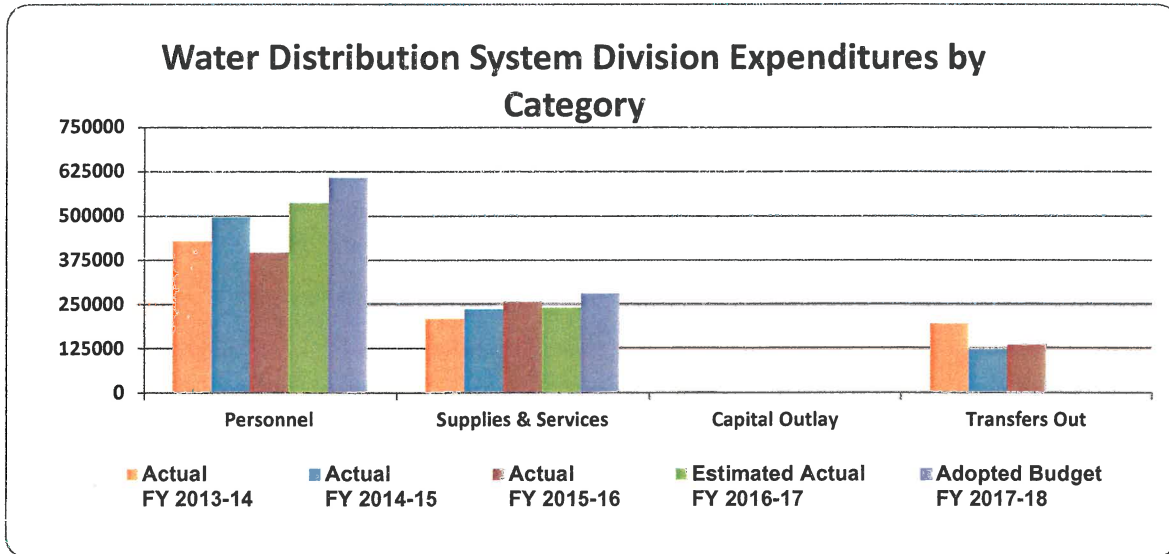
**City of American Canyon
2016-17 Fiscal Year Budget**

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 FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 429,257	495,950	396,925	535,763	\$ 607,400
Supplies & Services	209,986	234,335	256,783	239,800	280,700
Capital Outlay	4,379	-	-	-	-
Transfers Out	196,050	121,700	135,400	-	-
Division Total	\$ 839,673	851,985	789,107	775,563	\$ 888,100

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Maintenance Supervisor	0.80	0.80	1.00
Maintenance Worker I & II	2.40	2.40	4.00
Senior Maintenance Worker	0.50	1.00	-
Public Works Superintendent	0.25	0.25	0.25
Plant Maintenance Mechanic	0.50	0.50	1.00
Total Full Time Equivalents	4.45	4.95	6.25



**City of American Canyon
2017-18 Fiscal Year Budget**

Non Departmental Division #810 Fund #510

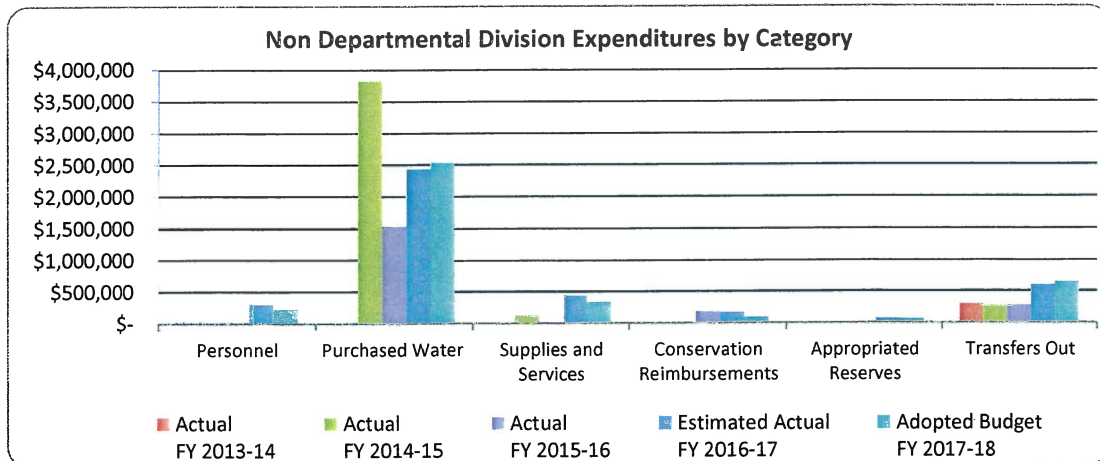
Mission: To account for OPEB expenses, Support Services Transfers, water purchases and water sales.

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 32,290	(16,322)	15,854	300,741	\$ 221,400
Purchased Water	-	3,820,522	1,535,036	2,433,500	2,538,500
Supplies and Services	-	130,845	25,634	438,922	336,200
Conservation Reimbursements	-	-	184,601	169,285	90,000
Appropriated Reserves	-	-	-	67,850	61,300
Transfers Out	301,950	271,187	279,297	603,277	647,500
Division Total	\$ 334,240	4,206,232	2,040,422	4,013,575	\$ 3,894,900

Revenues					
Intergovernmental Grants	-	-	30,939	92,000	10,000
Sale of Water	-	-	-	4,350,000	4,364,900
Recycled Water	-	-	-	65,000	92,800
Water Surcharge	-	-	-	1,980,000	2,034,500
Interest/Late Penalties	-	-	-	60,000	60,000
Miscellaneous	-	-	680,662	174,000	318,700
Transfers In	-	-	2,243,657	-	-
Division Total	\$ -	-	2,955,257	6,721,000	\$ 6,880,900

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

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18	
Deputy Public Works Director	-	0.50	0.50	Comments: Budgeted staffing beginning in FY 2016-17.
Environmental Specialist I	-	1.00	-	
Management Analyst I	-	0.50	-	
Sustainability Coordinator	-	-	0.50	
Total Full Time Equivalents	-	2.00	1.00	

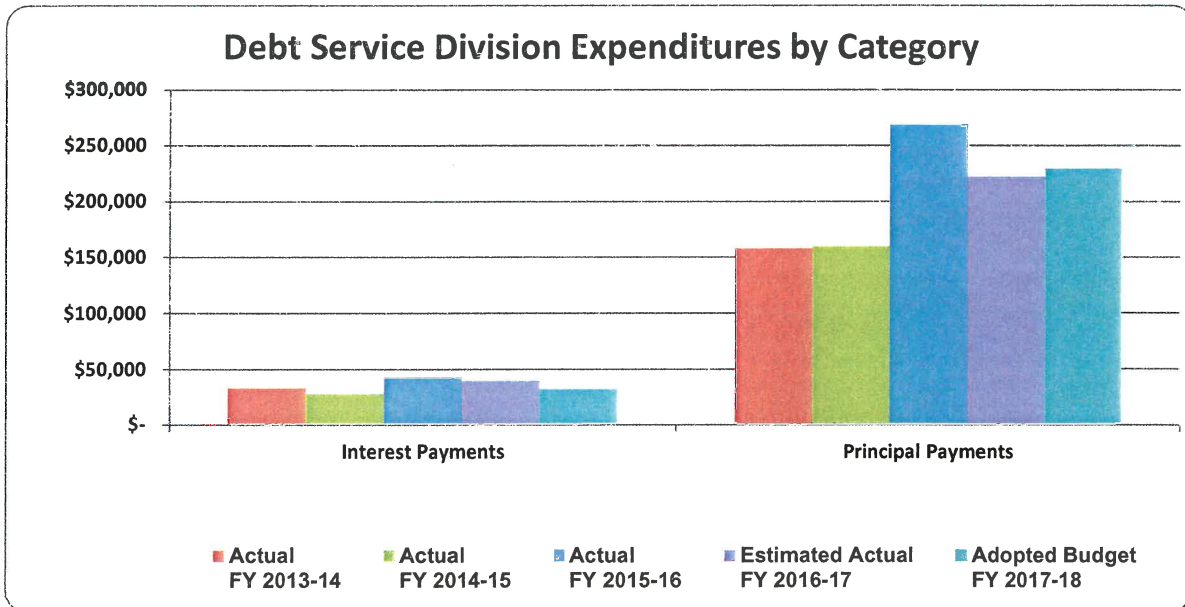


**City of American Canyon
2017-18 Fiscal Year Budget**

Debt Service Division #830 Fund #510

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Interest Payments	\$ 32,470	27,008	41,971	39,034	\$ 31,500
Principal Payments	157,766	159,210	268,327	222,126	229,100
Division Total	\$ 190,236	186,218	310,298	261,160	\$ 260,600

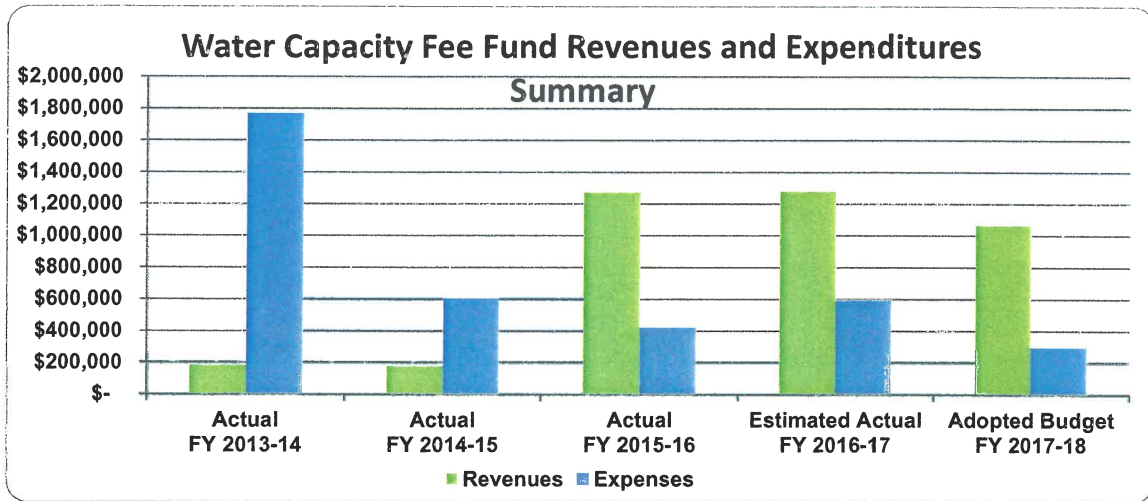


**City of American Canyon
2017-18 Fiscal Year Budget**

Water Capacity Fund #520 Summary

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenses					
Other Services	\$ -			590,837	\$ -
Debt Service	1,262,756	535,265	151,515		154,400
Transfers Out	506,072	68,126	268,491	-	140,000
Total for Department	\$ 1,768,828	603,391	420,006	590,837	\$ 294,400
Revenues					
Water Capacity Fees	\$ 179,330	171,882	1,271,846	1,277,780	\$ 1,061,800
Miscellaneous	1,419	3,381	-	-	-
Total for Department	\$ 180,749	175,263	1,271,846	1,277,780	\$ 1,061,800



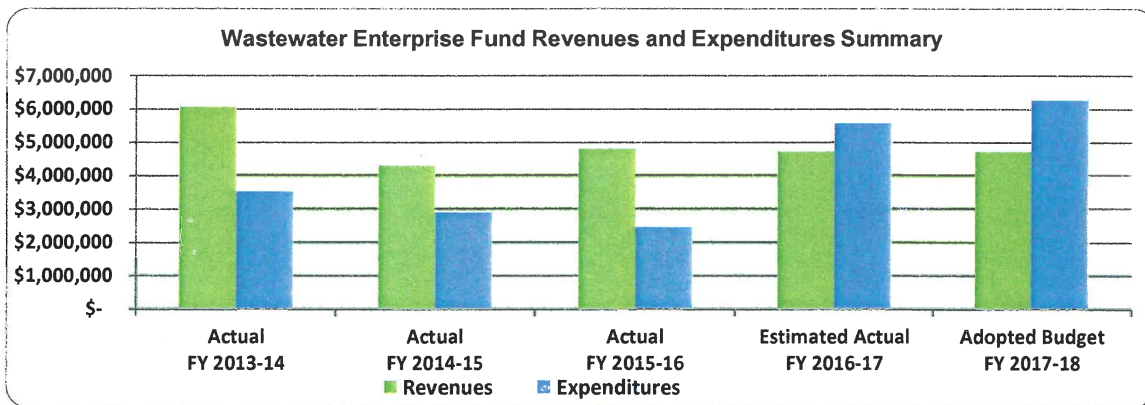
**City of American Canyon
2017-18 Fiscal Year Budget**

Wastewater Enterprise Fund #540 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 1,498,458	1,319,404	1,194,885	1,452,887	\$ 1,866,700
Supplies & Services	782,290	1,043,538	1,025,807	1,453,452	1,416,460
Capital Projects	(74,762)	16,915	1,073,760	30,000	35,000
Debt Service Payments	291,985	422,541	235,756	211,214	209,800
Transfers Out	1,263,617	1,118,820	1,323,000	2,362,361	2,685,400
Contra Expense	(238,453)	(1,030,772)	(2,409,148)	-	-
Appropriated Contingency	-	-	-	45,979	40,000
Total for Department	\$ 3,523,136	2,890,446	2,444,060	5,555,893	\$ 6,253,360

Revenues					
Treatment Plant	\$ 5,728,417	3,999,181	4,170,170	-	\$ -
Collections	-	-	3,046	-	-
Storm Water Quality	24,444	-	-	-	-
Environmental Compliance	-	-	1,272	-	-
Debt Service	300,000	300,000	300,000	300,000	300,000
Non Departmental	-	-	328,514	4,413,260	4,413,500
Total for Department	\$ 6,052,862	4,299,181	4,803,003	4,713,260	\$ 4,713,500

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Wastewater Treatment Plant	10.83	6.00	6.00
Collection	1.40	2.90	4.10
Solid Waste Management	0.35	3.35	3.35
Non-Departmental	-	0.50	1.00
Total Full Time Equivalents	12.58	12.75	14.45



**City of American Canyon
2017-18 Fiscal Year Budget**

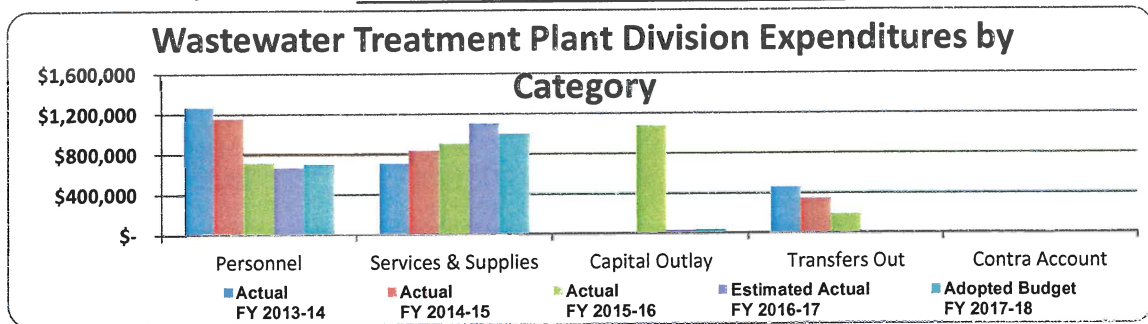
Wastewater Treatment Plant Division #570 Fund #540

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.

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 1,266,170	1,157,068	716,422	669,085	\$ 699,900
Services & Supplies	707,179	839,574	902,081	1,103,905	995,910
Capital Outlay	-	-	1,073,760	30,000	35,000
Transfers Out	459,360	345,322	187,580	-	-
Contra Account	-	-	(2,218,922)	-	-
Division Total	\$ 2,432,710	2,341,964	660,920	1,802,990	\$ 1,730,810
Revenues					
Charges for Services	\$ 1,593,590	-	91,850	-	\$ -
Utility Service Charge - Sewer	3,845,647	3,914,276	3,970,626	-	-
Interest Revenue	13,052	12,248	22,568	-	-
Miscellaneous	276,128	72,657	85,126	-	-
Division Total	\$ 5,728,417	3,999,180	4,170,170	-	\$ -

Note: Revenues recorded in the Non-Departmental Division beginning in FY 2016-17

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Operations Manager	1.00	1.00	-
Water Quality Lab Manager	1.00		
Systems Manager	1.00		
Maintenance Mechanic	0.50		
Environmental Specialist	2.00		
Management Analyst	0.33		
Laboratory Analyst	-	-	1.00
Administrative Clerk	1.00	1.00	1.00
Plant Operator Apprentice	1.00		
Plant Operator	3.00	4.00	4.00
Total Full Time Equivalents	10.83	6.00	6.00



**City of American Canyon
2017-18 Fiscal Year Budget**

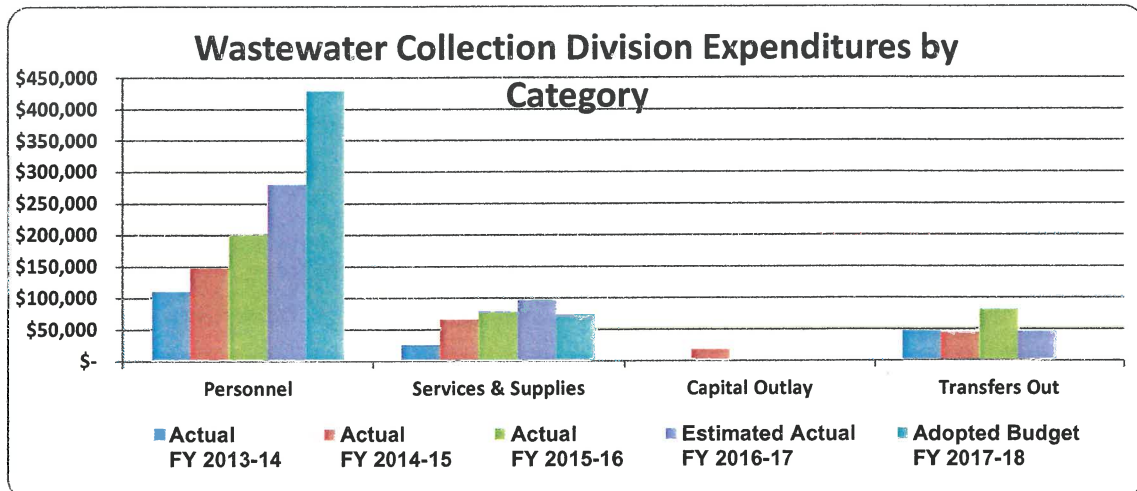
Wastewater Collection System Division #575 Fund #540

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 FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 109,450	147,421	199,711	279,005	\$ 427,700
Services & Supplies	24,462	64,855	76,601	94,850	71,650
Capital Outlay	-	16,915	-	-	-
Transfers Out	45,700	44,200	79,728	44,800	-
Division Total	\$ 179,612	273,391	356,040	418,655	\$ 499,350

Revenues					
Charges for Services-Gen Gov	-	-	3,046	-	-
Division Total	\$ -	-	3,046	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Maintenance Supervisor	0.20	0.20	1.00
Maintenance Worker	0.90	1.60	2.00
Senior Maintenance Worker	0.20	0.50	-
Plant Maintenance Mechanic	-	0.50	1.00
Public Works Superintendent	0.10	0.10	0.10
Total Full Time Equivalents	1.40	2.90	4.10



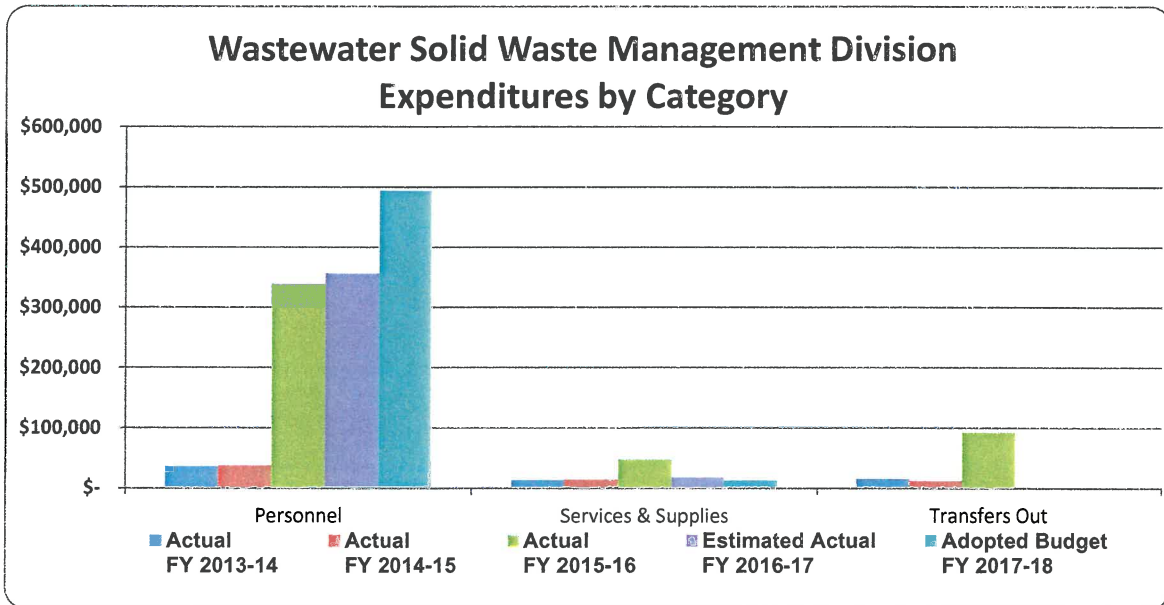
**City of American Canyon
2017-18 Fiscal Year Budget**

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 FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 35,898	37,481	337,801	356,326	\$ 493,400
Services & Supplies	12,499	14,424	47,125	18,000	12,300
Transfers Out	14,600	12,400	92,141	-	-
Division Total	\$ 62,997	64,305	477,068	374,326	\$ 505,700
Revenues					
Transfers In	\$ -	-	1,272	-	\$ -
Division Total	\$ -	-	1,272	-	\$ -

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Environmental Services Manager	0.30	1.00	1.00
Environmental Prog Specialist	0.30	2.30	2.30
Public Works Superintendent	0.05	0.05	0.05
Total Full Time Equivalents	0.65	3.35	3.35



**City of American Canyon
2017-18 Fiscal Year Budget**

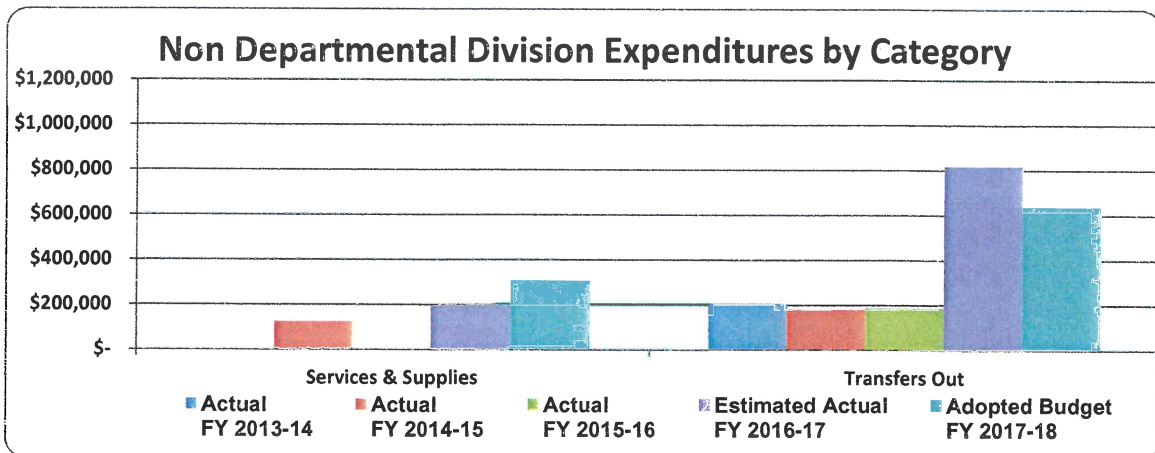
Wastewater Non Departmental Division #810 Fund #540

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

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Personnel	\$ 41,526	(22,567)	(59,049)	148,471	\$ 245,700
Services & Supplies	-	124,685		196,644	301,800
Transfers Out	201,230	180,790	186,165	816,856	635,900
Contingencies	-	-		45,979	40,000
Division Total	\$ 242,756	282,908	127,116	1,207,950	\$ 1,223,400
Revenues					
Charges for Services	\$ -	-	-	4,305,500	\$ 4,305,500
Interest	-	-	-	17,760	38,000
Miscellaneous	-	-	-	90,000	70,000
Transfers In	-	-	328,514	-	-
Division Total	\$ -	-	328,514	4,413,260	\$ 4,413,500

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

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18	
Deputy Public Works Director	-	0.50	0.50	Comments: Budgeted staffing beginning in FY 2016-17.
Sustainability Coordinator	-	-	0.50	
Total Full Time Equivalents	-	0.50	1.00	

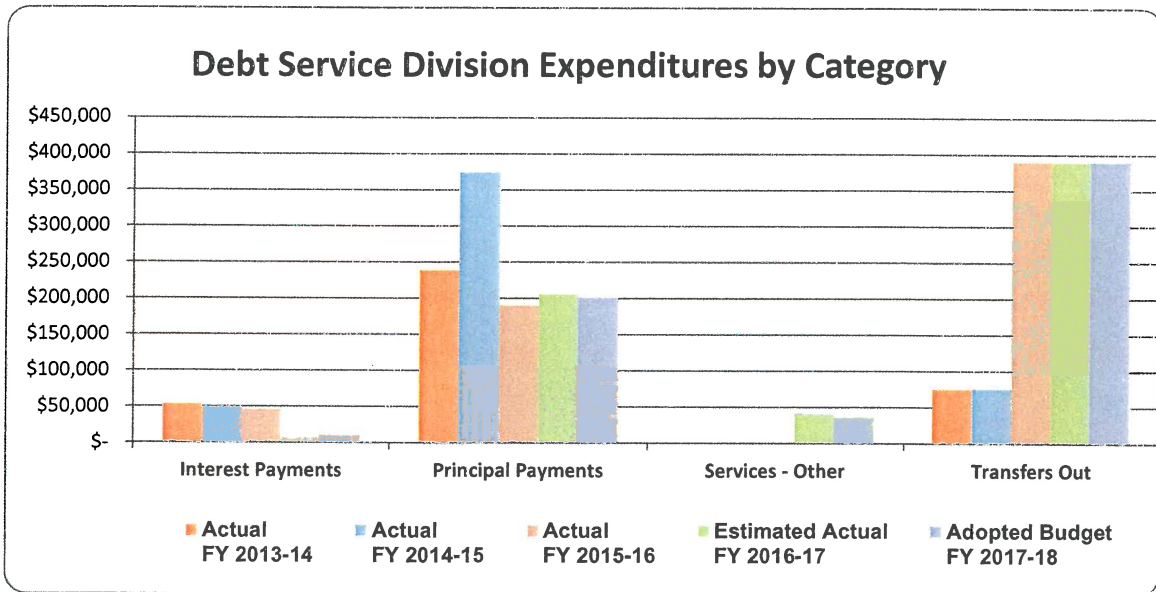


**City of American Canyon
2017-18 Fiscal Year Budget**

Wastewater Debt Service Division #830 Fund #540

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

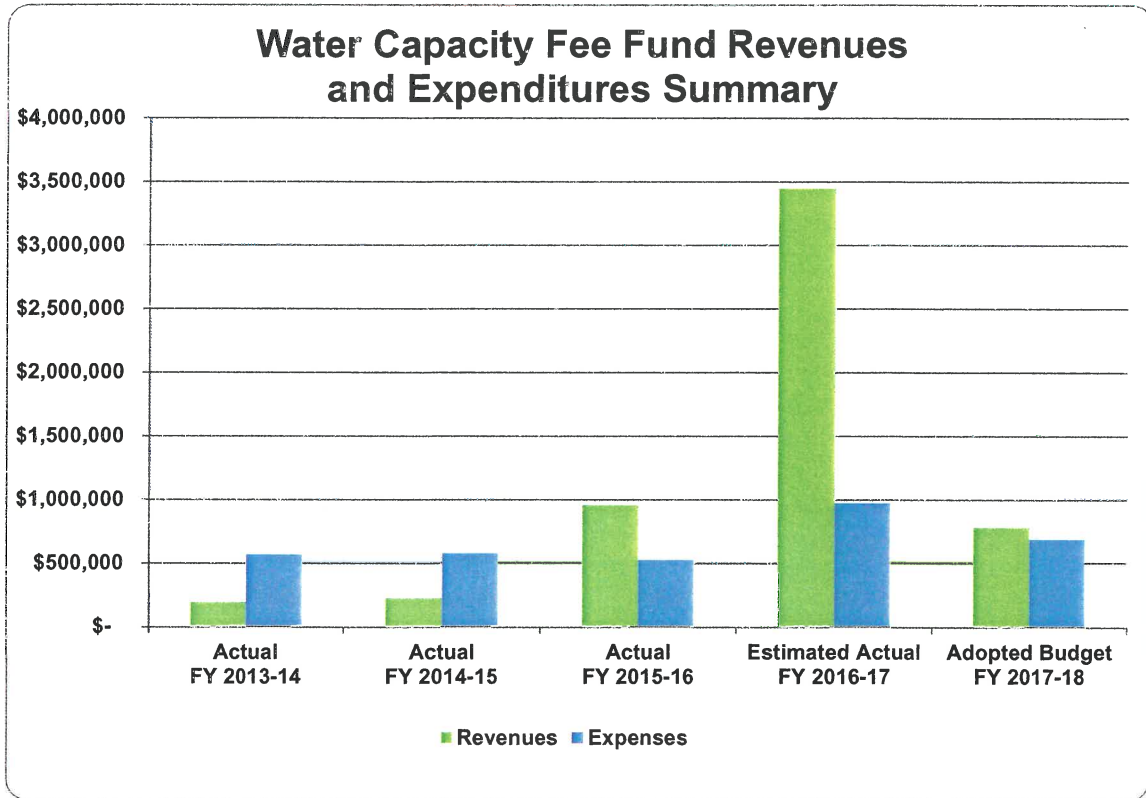
	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures					
Interest Payments	\$ 53,532	48,499	45,530	5,650	\$ 9,200
Principal Payments	238,453	374,043	190,226	205,564	200,600
Services - Other	-	-	-	40,053	34,800
Transfers Out	75,000	75,000	389,500	389,444	389,500
Contra Account	-	-	(190,226)	-	-
Division Total	\$ 366,985	497,542	435,030	640,711	\$ 634,100
Revenues					
Transfers In	\$ 300,000	300,000	300,000	300,000	\$ 300,000
Division Total	\$ 300,000	300,000	300,000	300,000	\$ 300,000



**City of American Canyon
2017-18 Fiscal Year Budget**

Wastewater Capacity Fee Fund #550 Summary

	Actual FY 2013-14	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenses					
Services Other	\$ -	-	-	86,168	\$ 74,800
Debt Service	495,990	495,707	495,416	420,298	431,600
Transfers Out	66,229	76,711	25,974	461,261	176,000
Total for Department	\$ 562,219	572,418	521,391	967,727	\$ 682,400
Revenues					
Wastewater Capacity Fees	\$ 187,051	220,665	951,756	3,441,416	\$ 776,800
Total for Department	\$ 187,051	220,665	951,756	3,441,416	\$ 776,800



**City of American Canyon
2017-18 Fiscal Year Budget**

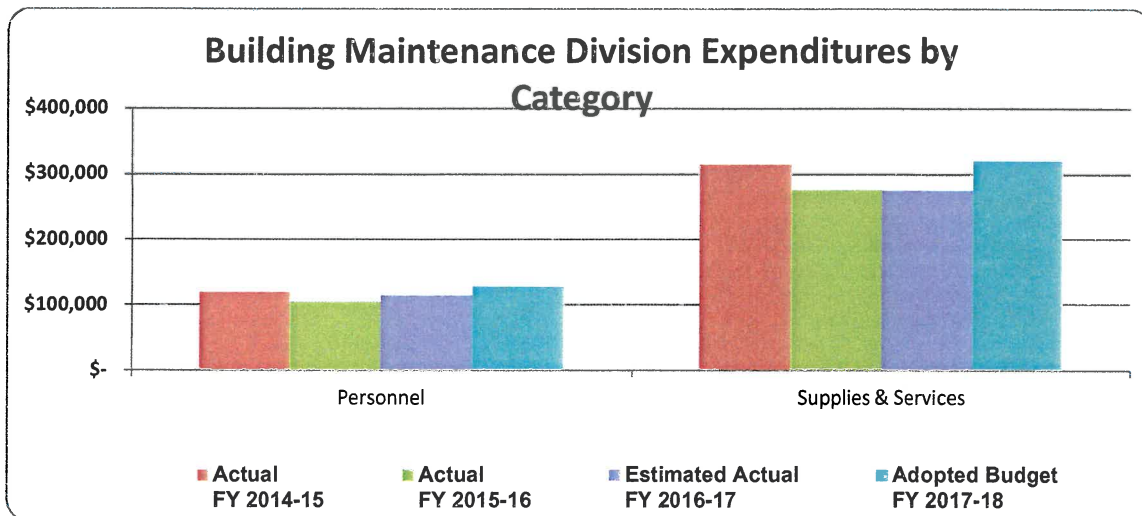
Internal Service Fund #651 - Building Maintenance

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

	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures				
Personnel	\$ 119,639	104,654	114,273	\$ 127,600
Supplies & Services	314,999	275,259	274,946	319,600
Capital Outlay	-	-	-	
Transfers Out	14,516	7,980	20,201	-
Division Total	449,154	387,893	409,420	\$ 447,200
Revenues				
Charges for Services	\$ 401,039	387,195	407,300	\$ 446,700
Intergovernmental - Grants	65,198	1,339	-	-
Miscellaneous	(105)	(49)	-	-
Transfers In	-	100,000	-	-
Division Total	\$ 466,132	488,485	407,300	\$ 446,700

Comment: Internal Service Funds was established in FY 2014-15

Division Staffing Full Time Equivalent Positions	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Building Maintenance Wkr II	1.00	1.00	1.00
Total Full Time Equivalents	1.00	1.00	1.00



**City of American Canyon
2017-18 Fiscal Year Budget**

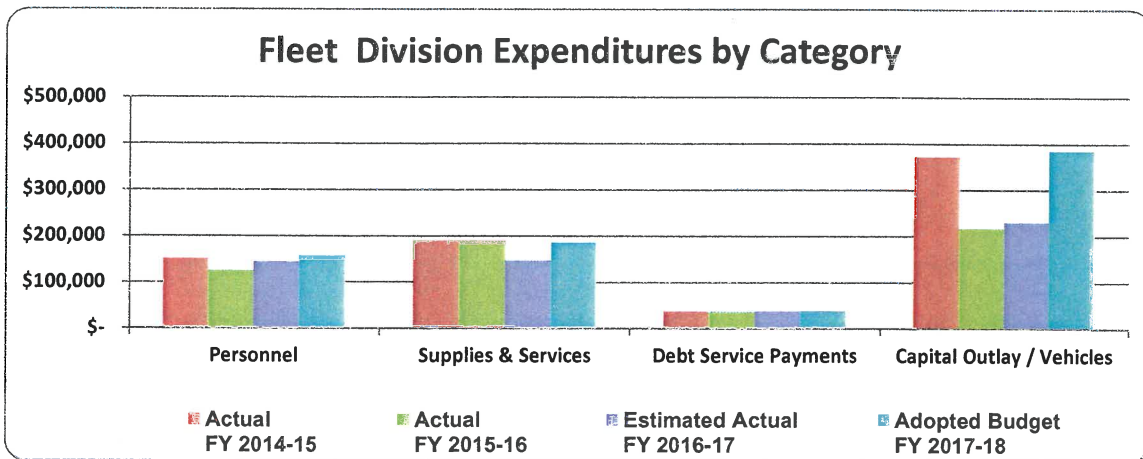
Internal Service Fund #652 - Fleet

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

	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures				
Personnel	\$ 150,534	124,024	143,601	\$ 156,300
Supplies & Services	189,747	188,037	146,400	185,000
Debt Service Payments	36,757	35,646	36,758	36,800
Depreciation	26,560	142,856	-	-
Capital Outlay / Vehicles	372,062	216,827	230,000	385,000
Transfers Out	4,116	7,980	-	-
Contra Expense	(399,533)	(256,923)	36,718	-
Division Total	\$ 380,244	458,448	593,477	\$ 763,100
Revenues				
Charges for Services	\$ 358,163	532,270	590,781	\$ 724,500
Interest	24	(201)	-	-
Miscellaneous	34,385	-	-	-
Transfers In	10,400	488,448	-	-
Division Total	\$ 402,973	1,020,518	590,781	\$ 724,500

Comment: Internal Service Funds was established in FY 2014-15

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
PW Superintendent	0.10	0.10	0.10
Mechanic	1.00	1.00	1.00
Total Full Time Equivalents	1.10	1.10	1.10



**City of American Canyon
2017-18 Fiscal Year Budget**

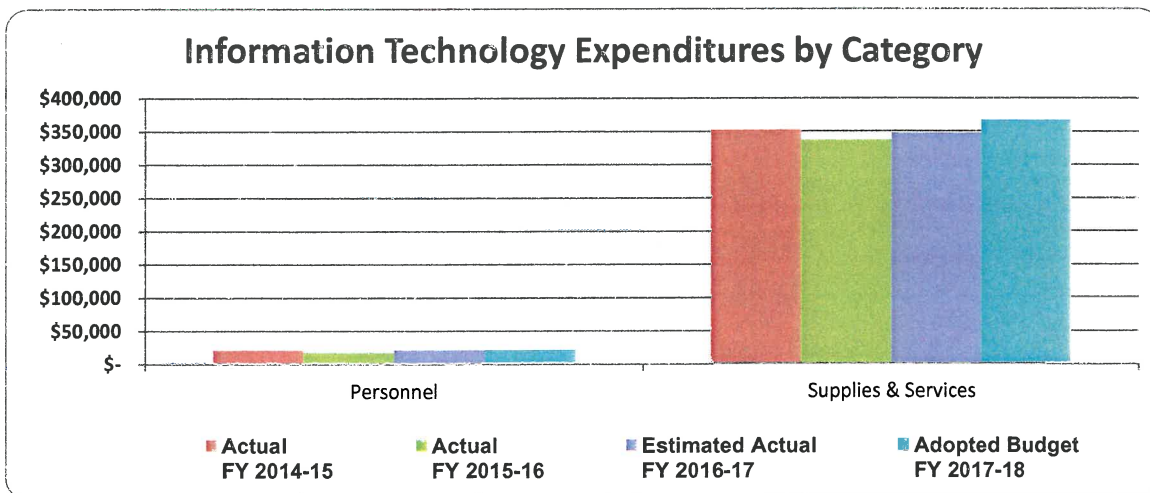
Internal Service Fund #653 - Information Technology

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 Finance Department.

	Actual FY 2014-15	Actual FY 2015-16	Estimated Actual FY 2016-17	Adopted Budget FY 2017-18
Expenditures				
Personnel	\$ 20,283	16,979	19,989	\$ 20,200
Supplies & Services	352,030	336,593	346,983	366,500
Capital Outlay	-	-	48,000	-
Debt Service Payments	24,546	25,042	23,253	-
Transfers Out	-	4,021	1,400	-
Division Total	\$ 396,859	382,636	439,625	\$ 386,700
Revenues				
Charges for Services	\$ 360,558	353,721	440,000	\$ 412,500
Transfers In	8,232	212,064	-	-
Division Total	\$ 368,790	565,785	440,000	\$ 412,500

Comment: Internal Service Funds was established in FY 2014-15

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2015-16	Adopted Budget FY 2016-17	Adopted Budget FY 2017-18
Administrative Services Director	0.10	0.10	-
Finance Director	-	-	0.10
Total Full Time Equivalents	0.10	0.10	0.10



City of American Canyon 2017-18 Fiscal Year Budget

Debt Management

Debt Issuance

The City shall issue debt only as specifically approved by the City Council 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. Current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements. The City may use long-term debt financing when it can be determined that future citizens will receive a benefit from the improvement.

Payment of Debt

When the City utilizes long-term debt financing it will ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to pay the debt; and financing the improvement over a period not greater than the useful life of the improvement.

Types of Debt - City

- 1) General Obligation Bonds (G.O.'s). General obligation bonds shall be used only to fund capital assets of the general government, and not used to fund operating needs of the City. General obligation bonds are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a bond issue shall not exceed the useful life of the asset(s) funded by the bond issue. General obligation bonds must be authorized by a vote of the citizens of the City of American Canyon.
- 2) Revenue Bonds (R.B.'s). Revenue bonds shall be issued as determined by City Council to provide for the capital needs of any activities where the capital requirements are necessary for continuation or expansion of a service which produces revenue and for which the asset may reasonably be expected to provide for a revenue stream to fund the debt service requirements. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the bond issue.
- 3) Certificates of Participation (C.O.P.'s) or Lease Purchase Notes. Certificates of Participation or lease purchase notes may be used in order to fund capital assets. Debt service for C.O.P.'s may be either from general revenues or backed by a specific revenue stream or streams or by a combination of both. Generally C.O.P.'s shall be used to fund capital assets where full bond issues are not warranted as a result of the cost of the asset(s) to be funded through the instrument. The term of the obligation may not exceed the useful life of the asset(s) to be funded by the proceeds of the debt issue.

City of American Canyon 2017-18 Fiscal Year Budget

- 4) Tax Anticipation Notes (T.A.N's). Tax Anticipation Notes may be used to fund capital assets of the general government or to fund operating needs of the City. Tax Anticipation Notes are backed by the full faith and credit of the City as well as the ad valorem tax authority of the City. The term of a note issue shall not exceed the useful life of the asset(s) funded by the debt issued or seven years whichever is less.

Method of Sale

The City may use a negotiated sale of bonds and certificates of participation, provided the total debt is less than \$20 million, unless some other method is specifically agreed to by Council.

Financial Advisor

The Finance Committee may recommend to the City Council a financial advisor to oversee all aspects of any bond issue over \$10 million.

Analysis of Financing Alternatives

Staff and the Finance Committee shall explore and evaluate financing alternatives for capital acquisitions and construction projects.

Disclosure

Full disclosure of operations shall be made to the bond rating agencies and other users of financial information. The City Staff, with the assistance of financial advisors and bond counsel, shall prepare the necessary materials for presentation to the rating agencies, and shall aid in the production of Offering Statements.

Debt Structuring

The repayment schedule shall approximate level debt service unless operational matters dictate otherwise.

**City of American Canyon
2017-18 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 2017-18 are listed below.

Funding for Debt Service	Fund Where Debt Service Payments Are Budgeted	Debt Description	Original Issue Amount	Payoff Date	Payment Date	Balance at 6/30/2017	2017/18 Principal	2017/18 Interest/ Service & Grant Charge	Total
Gen Fund to 320	320 - Debt Service Fund - SR29 Traffic Signal	Developer Reimbursement of SR29 Traffic Signal (Interest accrues at 5% per year)	\$ 1,226,688	7/1/2024	7/1/2017	\$ 1,410,834	\$ -	\$ -	\$ -
Gen Fund to 410	410 - Debt Service Fund - 2002 Lease Revenue	2012 Lease Revenue Refunding of the Gymnasium 2002 Lease Revenue Bonds	2,222,000	6/1/2021	12/01/16 and 06/01/17	1,069,000	256,000	29,700	285,700
Gen Fund to 420	420 - Debt Service Fund - Cabernet Village - City Hall Lease Fund	Lease purchase agreement to provide financing for the acquisition, construction, and improvement of facilities at the City Hall.	6,695,000	5/1/2032	11/01/16 and 05/01/17	5,085,000	245,000	230,900	475,900
Gen Fund to 430	430 - Debt Service Fund - Broadway City Hall	Lease purchase financing to purchase property adjacent to City Hall.	1,075,000	8/22/2018	8/22/2017	315,115	127,400	7,300	134,700
Gen Fund, Water & Wastewater Ops to 652-Fleet ISF	100-General Fund, 510-Water Ops & 540-Wastewater Ops to 652-Fleet ISF	Capital Lease Purchase to fund the acquisition of a Vector Truck	314,388	5/22/2024	6/17/2017	264,117	30,000	6,800	36,800
510	510-Water Operations	Loan from State of California Davis Grunsky Act for financing water system improvements.	2,050,000	12/31/2027	07/01/16 and 01/01/17	703,802	63,800	19,200	83,000
510	510-Water Operations	Capital Lease purchase agreement for the purchase and installation of Drinking Water Membrane Modules for the Water Treatment Plant.	827,100	4/21/2020	4/21/2017	669,463	165,300	12,300	177,600
540 to 545	545-Wastewater Debt Service Fund	Capital Lease purchase agreement for the purchase and installation of Membrane Modules for the Waste Water Treatment Plant.	2,004,200	6/30/2022	07/06/17 and 01/06/18	1,604,137	275,300	39,200	314,500
540 & 550	540-Wastewater Debt Service Fund & 550 Wastewater Capacity Fees Fund	Loan from State of California State Revolving Fund Loan Program to fund the construction of the Wastewater Treatment Plant.	10,859,470	7/15/2022	7/15/2016	4,059,181	632,200	109,600	741,800
520	520-Water Capacity*	Internal Loan from Water Operations to Water Capacity to fund Past Operating deficits and CIP expenses	1,000,000	To be repaid when resources are available		1,059,352	-	7,100	7,100
520	520-Water Capacity*	Internal Loan from Wastewater Capacity to Water Capacity to fund the Green Island Rd Recycled Waterline Project	1,070,000	To be repaid when resources are available		1,302,725	-	32,100	32,100
520	520-Water Capacity*	Internal Loan from Wastewater Capacity to Water Capacity to fund the Recycled Water Pump Station Upgrade	304,614	To be repaid when resources are available		370,872	-	9,200	9,200
520	520-Water Capacity*	Internal Loan from Wastewater Capacity to Water Capacity to fund Various CIP Projects	3,532,410	To be repaid when resources are available		4,300,704	-	106,000	106,000
540	540- Wastewater Operations*	Internal Loan from Wastewater Capacity to Water Operations to fund Past Operating Deficits and CIP expenses	1,285,600	To be repaid when resources are available		1,340,367	-	9,200	9,200
	Total Debt Service						\$1,795,000	\$618,600	\$2,413,600

*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
2017-18 Fiscal Year Budget**

Computation of Legal Debt Margin

Fiscal Year	Assessed Value	Debt Limit	Bonded Debt	Legal Debt Margin	Debt Margin
2008	2,416,125,517	90,604,707	3,205,000	87,399,707	3.54%
2009	2,373,105,782	88,991,467	3,030,000	85,961,467	3.40%
2010	2,108,881,346	79,083,050	2,850,000	76,233,050	3.60%
2011	2,157,856,501	80,919,619	2,660,000	78,259,619	3.29%
2012	2,133,917,840	80,021,919	2,465,000	77,556,919	3.08%
2013	2,129,083,162	79,840,619	2,017,000	77,823,619	2.53%
2014	2,233,695,851	83,763,594	1,792,000	81,971,594	2.14%
2015	2,384,068,041	89,402,552	1,559,000	87,843,552	1.74%
2016	2,568,918,377	96,334,439	1,318,000	95,016,439	1.37%
2017	2,745,793,523	102,967,257	1,069,000	101,898,257	1.04%

Data Source: General Ledger and Napa County Assessor 2007/08 - 2016/17 Combined Tax Rolls



Capital Projects

City of American Canyon 2017-18 Fiscal Year Budget

Capital Improvement Program

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

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

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

The planning time frame for the CIP 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 2017/18 capital projects budget will impact operating funds as follows: \$300,000 will tap into the General Fund Pavement Management Reserve, \$1,660,000 from Wastewater Operations, and \$1,968,978 from Water Operations.

The City's capital projects budget for fiscal year 2017-18 is presented on the following page.

City of American Canyon
2017-18 Fiscal Year Budget

ADOPTED 2017/18 CAPITAL BUDGET

Proj No	Name	Approved 2016/17 Project Budget	Carry-over (balance as of 03/31/17)	Additional Request	Total 2017/18 Budget	CIP Fund	Funding Source
EXISTING - 2016/17 CAPITAL BUDGET							
PR09-0101	Kensington Kimberly - Bay Trail (Permitting)	\$ 25,660	5,953	3,758	\$ 9,711	350	Fund 230 \$7,811; Fund 310 \$1,900
PR13-0200	Newell Open Space (Parking Lot/Trail Const)	221,502	221,502		221,502	350	Fund 350 \$123,689; Fund 310 \$11,463; Fund 230 \$86,350
PR17-0100	NJ Det. Basin Landscaping, Ph 2	185,000	185,000	30,000	215,000	350	Fund 263
SD09-0400	Kimberly Flood Control, Clean Water & Park Imp	1,593,707			104,600	350	Fund 210 \$45,051; 310 \$59,549
SD17-0300	Trash Capture	78,000	78,000		78,000	350	Fund 210
TR14-0100	Devlin Road Extension Segment H	561,225	357,550	140,000	497,550	350	Fund 230 \$121,940; Fund 320 \$235,610; Fund 550 \$140,000
TR15-0300	SR29 Signal Interconnect	225,666	225,666		225,666	350	Fund 226
TR16-0700	Green Island Rd Reconstruction/Widening	3,512,896	3,135,269		3,135,269	350	Fund 240 \$2,242,329; Fund 320 \$892,940
TR16-2600	Donaldson Way Sidewalk Gap Closure	277,652	277,652		277,652	350	Fund 240 \$127,652; Fund 226 \$100,000; Fund 212 \$50,000,
TR17-0100	2017 Annual Pavement Management Project	563,300	562,468		562,468	350	Fund 100 \$300,000; Fund 212 \$262,468
TR17-0200	SR29/Napa Junction Road Intersection - Ph 2	887,978	887,978		887,978	350	Fund 320
TR16-0101	Newell Driveway	155,730	153,555		153,555	360	Fund 360
TR16-1100	E. American Canyon Sidewalk	180,000	178,555		178,555	360	Fund 360
RW17-0100	RW3 Benton Way	107,500	107,500		107,500	530	Fund 270
WA17-0100	W3 Annual Water Service Replacements	150,000	150,000	(150,000)	-	530	Fund 510
WA17-0400	W2 Annual Water Main Replacements	100,000	100,000	700,000	800,000	530	Fund 510
WW16-0300	SCADA	300,000	276,000		276,000	560	Fund 540 \$200,000; Fund 550 \$76,000
WW17-0200	E.Q. Basin	100,000	100,000		100,000	560	Fund 540
WW17-0500	Office Remodel	50,000	50,000	30,000	80,000	560	Fund 540
WW17-0700	Building E Pump Station Retrofit	-	-	250,000	250,000	560	Fund 240 (HGMT)\$150,000; Fund 540 \$100,000
WW17-0600	SS6 Theresa Avenue to Los Altos	100,000	100,000	980,000	1,080,000	560	Fund 241 CDBG \$980K (\$20K Admin); Fund 550 \$100K
SUBTOTAL		\$ 9,375,816	7,257,248	1,983,758	\$ 9,241,006		

projects added to the Capital Budget during FY16/17

RECOMMENDED ADDITIONAL PROJECTS FOR FY 2017 -2018

Proj No	Name	Additional Request	Fund	(Construction)	(Design and Environmental)
PR09-0102	Kensington Kimberly - Bay Trail				
PR18-0100	Clark Ranch				
TR18-0100	2018 Annual Pavement Management Project	275,000	350	Fund 212	
WA18-0300	W3 Annual Water Service Replacements	81,000	530	Fund 510	
WA18-0400	W2 Annual Water Main Replacements	150,000	530	Fund 510	
WA18-0500	Sites Reservoir	50,000	530	Fund 510	
WA18-0600	NBA AIP Preliminary Eng./Environmental	100,000	530	Fund 510	
WW18-0200	Inflow/Infiltration Reduction Project	280,000	560	Fund 540	
WW18-0300	SR29 - End of SS4 to Crawford Way	225,000	560	Fund 540	
WW18-0400	Headworks Channel 1 & 2 Screen Replacement	475,000	560	Fund 540	
WW18-0500	Solids Pond Aeration (solids reduction)	100,000	560	Fund 540	
WW18-0600	Facility Power Distribution	100,000	560	Fund 540	
TOTAL		\$ 1,836,000		\$ 1,836,000	

\$ 3,819,758 **\$ 11,077,006**



Miscellaneous

RESOLUTION NO. 2017-48

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
ADOPTING THE 2017-18 FISCAL YEAR BUDGETS FOR SPECIAL REVENUE, WATER,
WASTEWATER, INTERNAL SERVICE, DEBT SERVICE, LIGHTING AND LANDSCAPING
ASSESSMENT DISTRICTS 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 2017-18; 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, 2017; and

WHEREAS, the City Council also desires to accommodate a process for the carryover of unspent Fiscal Year 2016-17 operating expenditures (excluding personnel costs) for activities where work and expenditures will continue in Fiscal Year 2017-18; and

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

1. Adopt the Fiscal Year 2017-18 Budgets for Special Revenue, Water, Wastewater, Internal Service, Debt Service, Lighting and Landscaping Assessment Districts, and the General Fund except for the Parks and Recreation Department.
2. Authorize the City Manager to increase the appropriations for Fiscal Year 2017-18 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2016-17 but are expected to be expended in Fiscal Year 2017-18 consistent with the original purpose.

PASSED, APPROVED AND ADOPTED at a special meeting of the City Council on the 27th day of June, 2017 by the following vote:

AYES: Council Members Aboudamous, Leary, Oro, Vice Mayor Joseph and Mayor Garcia
NOES: None
ABSTAIN: None
ABSENT: None



Leon Garcia, Mayor

ATTEST:


Suellen Johnston, City Clerk

RESOLUTION NO. 2017-49

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
ADOPTING THE 2017-18 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 multi-purpose center, Aquatic Center, Gymnasium, basketball courts, soccer and softball fields, playground equipment; and

WHEREAS, the Finance Committee and the City Council reviewed the recommended Parks and Recreation Department Budget for Fiscal Year 2017-18, 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, 2017.

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

1. Adopt the Fiscal Year 2017-18 General Fund Parks and Recreation Department Budget.
2. Authorize the City Manager to increase the appropriations for Fiscal Year 2017-18 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2016-17 but are expected to be expended in Fiscal Year 2017-18 consistent with the original purpose.

PASSED, APPROVED AND ADOPTED at a special meeting of the City Council on the 27th day of June, 2017 by the following vote:

AYES: Council Members Aboudamous, Leary, Oro, Vice Mayor Joseph and Mayor Garcia
NOES: None
ABSTAIN: None
ABSENT: None



Leon Garcia, Mayor

ATTEST:


Suellen Johnston, City Clerk

RESOLUTION NO. 2017-43

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
ADOPTING THE FISCAL YEAR 2017/18 CAPITAL PROJECT BUDGET**

WHEREAS, the City Council of the City of American Canyon desires to establish a Fiscal Year 2017-18 Capital Project Budget; and

WHEREAS, the City Manager has prepared a budget which provides for an allocation of resources in a manner consistent with available resources; and

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

WHEREAS, the City Council is required to adopt a budget and financial plan before the fiscal year begins on July 1, 2017;

WHEREAS, the City Council also desires to accommodate a process for the carryover of unspent Fiscal Year 2016-17 expenditures for activities where work and expenditures will continue on capital projects in Fiscal Year 2017-18.

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

1. Adopts the Fiscal Year 2017-18 Capital Project Budgets shown in Exhibit A; and
2. Authorizes the City Manager to increase the appropriations for Fiscal Year 2017-18 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2016-17 but are expected to be expended in Fiscal Year 2017-18 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 20th day of June, 2017 by the following vote:

AYES: Council Members Aboudamous, Leary, Oro, Vice Mayor Joseph and Mayor Garcia
NOES: None
ABSTAIN: None
ABSENT: None



Leon Garcia, Mayor

ATTEST:



Suellen Johnston, City Clerk

RESOLUTION NO. 2017-46

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
ESTABLISHING THE APPROPRIATIONS LIMIT
FOR FISCAL YEAR 2017-2018
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B 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 XIII B and implementing State statutes; and

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

WHEREAS, the City Manager has conducted the necessary analysis and calculations to determine the appropriations limit for fiscal year 2017-2018, 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 City Manager 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 2017-2018 appropriations limit shall be the change in State Per Capita Income 3.69% and January 2017 City population 1.14%
2. The new Appropriation Limit for Fiscal Year 2017-2018 shall be and is hereby set in the amount of \$17,619,569.
3. The fiscal year 2017-2018 Adopted Budget appropriations subject to the appropriation limit is \$14,632,395.

PASSED, APPROVED and ADOPTED at a regularly scheduled meeting of the City Council of the City of American Canyon held on 27th day of June, 2017, by the following vote:

AYES: Council Members Aboudamous, Leary, Oro, Vice Mayor Joseph and Mayor Garcia
NOES: None
ABSTAIN: None
ABSENT: None



Leon Garcia, Mayor

ATTEST:


Suellen Johnston, City Clerk

City of American Canyon 2017-18 Fiscal Year Budget

Appropriations Limit

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

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

FY 2017-2018 Appropriation Limit

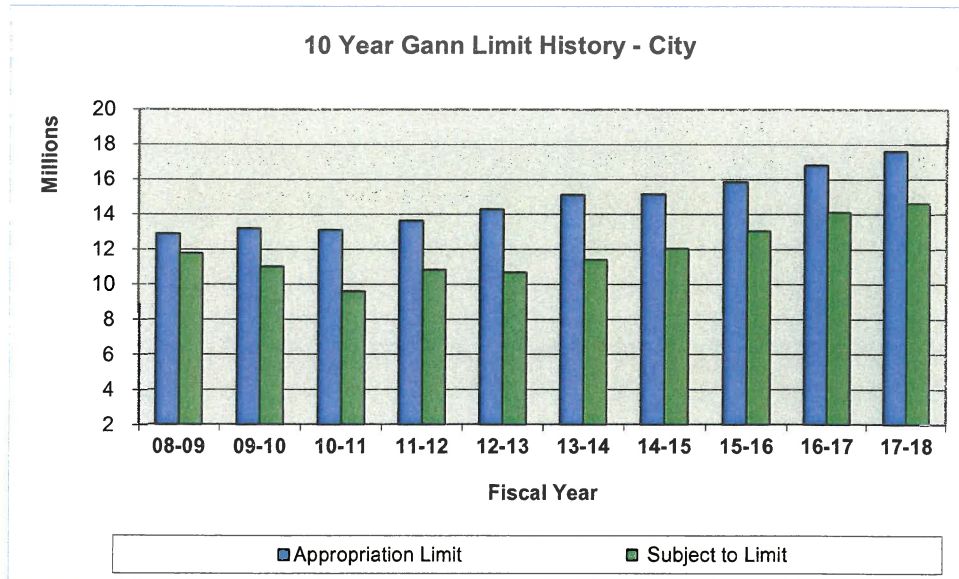
The fiscal year 2017-18 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 3.69% and the City population increase of 1.14%. These factors were provided by the California State Department of Finance. Using these factors in the prescribed formula, staff calculated an increase in the limit of 4.87%.

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 2017-18. The City is at 17% of its limit. Ten years of historical data is provided in the following tables and charts.

City of American Canyon 2017-18 Fiscal Year Budget

City of American Canyon Appropriations Limit Ten Year History

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
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	2.51%	19,693
2012-13	14,281,759	10,687,404	3,594,355	3.77%	19,809
2013-14	15,110,101	11,405,644	3,704,457	5.12%	19,862
2014-15	15,140,321	12,047,863	3,092,458	-0.23%	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	5.37%	20,374
2017-18	17,619,569	14,632,395	2,987,174	3.69%	20,570



**City of American Canyon
2017-18 Fiscal Year Budget**

Timing of Revenues Received

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

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

**City of American Canyon
2017-18 Fiscal Year Budget**

Funds, Departments and Divisions

F	U	N	D	S
----------	----------	----------	----------	----------

GENERAL FUND

100 GENERAL FUND

SPECIAL REVENUE FUNDS

- 210 STORM DRAIN/MEASURE A
- 212 GAS TAX/ROAD MAINTENANCE
- 215 CALHOME
- 216 CDBG - REHAB LOAN 8953
- 217 CDBG - HOME 8993
- 218 STATE SUPP LAW ENF (COPS)
- 226 TFCA GRANT
- 230 STATE GRANTS
- 240 FEDERAL GRANTS
- 241 CDBG 10563 FED GRANT
- 252 NEWELL OPEN SPACE PRESERVE
- 254 LAVIGNE OPEN SPACE MAINTENANCE
- 261 LLAD Zone 1, LaVigne
- 262 LLAD Zone 2, Vintage Ranch
- 263 LLAD Zone 3, Napa Junction

CAPITAL PROJECTS FUNDS

- 310 PARKS IMPACT FEE FUND
- 320 TRAFFIC IMPACT FEE FUND
- 330 CIVIC IMPACT FEE FUND
- 340 AFFORDABLE HOUSING
- 350 CAPITAL PROJECTS FUND
- 360 AC ROAD ASSESSMENT DISTRICT

DEBT SERVICE FUNDS

- 410 2012 LEASE REV DEBT SVC
- 420 CABERNET VILLAGE LSE DS
- 430 BROADWAY PROP DEBT SVC

ENTERPRISE FUNDS

- 510 WATER OPERATIONS
- 520 WATER CAPACITY FEE FUND
- 530 WATER CIP
- 540 WASTEWATER OPERATIONS
- 545 WW DEBT SERVICE FUND
- 550 WASTEWATER CAPACITY FEES
- 560 WW CIP
- 570 WW CAPITAL RESERVE

AGENCY FUNDS

- 601 LAVIGNE SAD REASSMT REV BO
- 602 AMCAN RD E INF REV BOND

INTERNAL SERVICE FUNDS

- 651 BUILDING MAINTENANCE
- 652 FLEET
- 653 INFORMATION TECHNOLOGY

**City of American Canyon
2017-18 Fiscal Year Budget**

Funds, Departments and Divisions

D E P A R T M E N T S	D I V I S I O N S
10 ADMINISTRATION	110 CITY COUNCIL 120 CITY MANAGER 130 CITY CLERK 140 CITY ATTORNEY 150 HUMAN RESOURCES 160 RISK MANAGEMENT
20 FINANCE DEPARTMENT	210 FINANCE 220 INFORMATION SYSTEMS 230 UTILITY BILLING
30 POLICE	310 POLICE/SHERIFF
50 PUBLIC WORKS	510 PUBLIC WORKS ADMINISTRATION 515 CAPITAL PROJECTS ADMIN 520 STREETS & ROADS 525 STORM DRAIN/MEASURE A 530 FLEET OPERATIONS 535 BUILDING MAINTENANCE 560 WATER TREATMENT PLANT 565 WATER DISTRIBUTION 570 WW TREATMENT PLANT 575 WW COLLECTIONS 580 WW STORM WATER QUALITY 585 WW ENVIRONMENTAL COMPLIANCE 650 CITY ENGINEER
60 COMMUNITY DEVELOPMENT	610 PLANNING 620 ECONOMIC DEVELOPMENT 630 HOUSING SERVICES 640 BUILDING & SAFETY 660 DEVELOPER PROJECTS
70 PARKS AND RECREATION	710 PARKS & REC ADMIN 720 RECREATION PROGRAMS 730 AQUATICS PROGRAMS 740 SENIOR/MULTI-USE CENTER 540 PARKS MAINTENANCE 760 NEIGHBORHOOD PROGRAMS 770 FACILITY RENTALS
85 OTHER	410 PARKS & OPEN SPACE 420 TRANSPORTATION 430 LIGHTING LANDSCAPING DISTRICT 450 CAPITAL PROEJCTS
80 NON DEPARTMENTAL	810 NON DEPARTMENTAL 830 DEBT SERVICE

City of American Canyon 2017-18 Fiscal Year Budget

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.

City of American Canyon 2017-18 Fiscal Year Budget

Fund Descriptions

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.

**City of American Canyon
2017-18 Fiscal Year Budget**

Fund Descriptions

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.

City of American Canyon 2017-18 Fiscal Year Budget

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 Finance 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 Finance 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 City Council Meetings in June.

The City Council adopted the City's Fiscal Year 2017-18 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 20, 2017 and June 27, 2017.

**City of American Canyon
Budget Calendar
2017-18 Fiscal Year Budget**

2017		March				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
27	28	01	02	03	04	05
06	07	08	09	10	11	12
	Rev midyr budget status, chnacs, & Sirtac Pln w/ CC			ISF budgets due	Load labor costs into EB	
13	14	15	16	17	18	19
	Work on revenue projections for General Fund and Water Funds - CM	Review ISFs		Gen Fund Budgets due		
20	21	22	23	24	25	26
	Calculate ISF charges and enter into Extended Budgeting - Finance			All other Operating Budgets due		
27	28	29	30	31	01	02
	Work on revenue projections for GF - complete major projections by end of week and enter in EB - Finance changes - CM 3) Calculate OH chargeouts and enter in EB - Finance			Deliver to CM first draft of GF and Water Fund budgets only		
03	04					
	Finance to compile any remaining info and complete first draft of GF and Water Fund budgets	Notes:				

**City of American Canyon
Budget Calendar
2017-18 Fiscal Year Budget**

2017		April							
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY			
27	28	29	30	31	01	02			
03	04	05	06	07	08	09			
CM reviewing and making changes to General Fund and Water Fund budgets									
10	11	12	13	14	15	16			
Meetings with Department Heads									
17	18	19	20	21	22	23			
Analysis and corrections/iterations									
24	25	26	27	28	29	30			
Analysis and corrections/iterations									
CIP: Analysis and preparation for Council									
01	02								
Notes:									

**City of American Canyon
Budget Calendar
2017-18 Fiscal Year Budget**

2017		May				
MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
01	02	03	04	05	06	07
	CC, PH water rates adopt					
	Operating: Analysis and corrections/iterations - develop summary materials and recommendations					
08	09	10	11	12	13	14
		CIP: Analysis and preparation for Council				
		Finance Committee Meeting - FY 2017-18 Budget				
			Deadline for agenda item for May 16			
15	16	17	18	19	20	21
	CIP to City Council					
			Deadline for agenda item for May 23			
22	23	24	25	26	27	28
29	30	31	01	02	03	04
05	06	Notes:				

**City of American Canyon
Budget Calendar
2017-18 Fiscal Year Budget**

2017		June						
	MONDAY 29	TUESDAY 30	WEDNESDAY 31	THURSDAY 01	FRIDAY 02	SATURDAY 03	SUNDAY 04	
05		06	07	08	09	10	11	
	Economic Development Workshop			Deadline for agenda item for June 6				
12		13	14	15	16	17	18	
	Budget Workshop		Budget Workshop					
19		20	21	22	23	24	25	
			Prepare Budget Document					
26		27	28	29	30	01	02	
		Budget Adoption						
03		04	Notes:					

City of American Canyon 2017-18 Fiscal Year Budget

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 measurable and available to finance expenditures of the fiscal period. Revenues received as long as 90 days after the end of the fiscal year may be accrued. Revenues received after that do not satisfy the availability criterion and the receivable should be offset with deferred revenue, a liability account.

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

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.

City of American Canyon 2017-18 Fiscal Year Budget

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.

City of American Canyon 2017-18 Fiscal Year Budget

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.

City of American Canyon 2017-18 Fiscal Year Budget

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.

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.

Balanced Budget The budget shall be balanced using a combination of current revenues and available funds. In principle, current year operating expenses shall be funded with current year generated revenues. A Proprietary Fund with outstanding revenue bonds shall not use debt proceeds to balance its operating budget. No budget shall be adopted unless the total of estimated revenues and available fund balance or resources is equal to or in excess of appropriations.

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. 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

City of American Canyon 2017-18 Fiscal Year Budget

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.

General Contingency 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.

Operating Reserves in Fund Balances The City shall use reserves, as appropriate, in each operating fund to pay expenditures caused by unforeseen emergencies or shortfalls caused by revenue declines, extraordinary opportunities to increase efficiency or add value and to eliminate any short-term borrowing for cash flow purposes. Unallocated reserves will be maintained as detailed below except when prior year revenues do not reach estimated projections or when the Governor declares a fiscal emergency.

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.

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

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

City of American Canyon 2017-18 Fiscal Year Budget

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

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

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

EXPENDITURE CONTROL

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

Legal Level of Control (LLC) . This is the level which management, without prior City Council approval, loses the ability to reapply budgeted resources from one use to another and is known as the budget's "legal level of control." At the Fund level, the LLC is the City Manager, as established by Ordinance, Resolution or Minute Order. Within a fund, the City has a number of levels of detail in the operating budgets – the fund, department, division and the object within the fund. Department Managers may not exceed budget allocations at the Division level without the City Manager's approval. Only the City Council may move resources from one fund to another.

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.

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

CITY CAPITAL IMPROVEMENT PROGRAM AND THE CAPITAL BUDGET

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

Budget Preparation The Annual Capital Budget will be developed from the Capital Improvement Program. Capital project expenditures must be appropriated in the Annual Budget. A funding source/resource availability shall be presented to the City Council at the time a project is presented for funding. The City's Capital Budget is to be prepared annually in conjunction with the Operating Budget on a fiscal year basis to ensure that

City of American Canyon 2017-18 Fiscal Year Budget

capital and operating needs are balanced against each other. Projects approved for funding from the Capital Improvements Program will be included in the Annual Budget.

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

Financing Programs Alternative financing sources will be explored. Debt shall be used only to acquire major assets with expected lives which equal or exceed the average life of the debt issue, with the exception of costs of marketing and issuing the debt.

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

Evaluation Criteria Capital investments shall foster goals of economic vitality, neighborhood vitality, infrastructure preservation, providing service to areas lacking service and improving services in areas with deficient services. Evaluation criteria for selecting which capital assets and projects to include for funding shall include the following:

- mandatory projects
- efficiency improvement
- policy area projects
- project's expected useful life
- availability of state/federal grants
- prior commitments
- achieving stated economic development objectives
- maintenance projects
- project provides a new service
- extent of usage
- effect of project on operation and maintenance costs
- elimination of hazards

General Rule for Inclusion in the Capital Budget If the item is over \$50,000, has a "life" of over ten years, and requires more than two people to lift it, the item should be in the Capital Budget.

ACCOUNTING AND AUDITING

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

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

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

City of American Canyon 2017-18 Fiscal Year Budget

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.

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

DEBT MANAGEMENT

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

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

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

INTERNAL CONTROLS

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

RISK MANAGEMENT

Responsibility The Management Analyst for 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.

City of American Canyon 2017-18 Fiscal Year Budget

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: 111.80
- Housing Units: 6,237
- Persons per Household: 3.48

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: 20,570 as of January 1, 2017 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 picturesque 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.

City of American Canyon 2017-18 Fiscal Year Budget

Personal Income and Unemployment Statistics:

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	20,374	\$28,053	5.4%
2016	20,570	\$28,603	5.0%

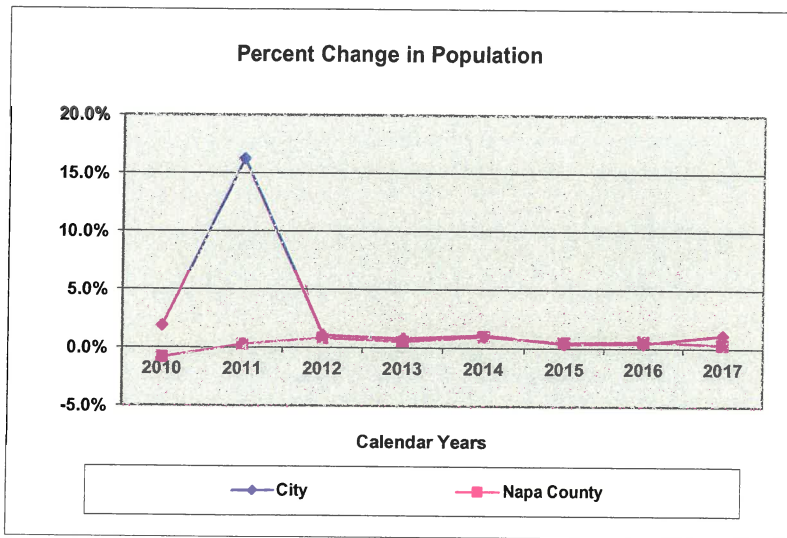
The United States Census Bureau reported that the percentage of the population 25 years old and above who graduated from high school was 85.2% while the percentage with Bachelor's Degree was 30.7% in 2016.

**City of American Canyon
2017-18 Fiscal Year Budget**

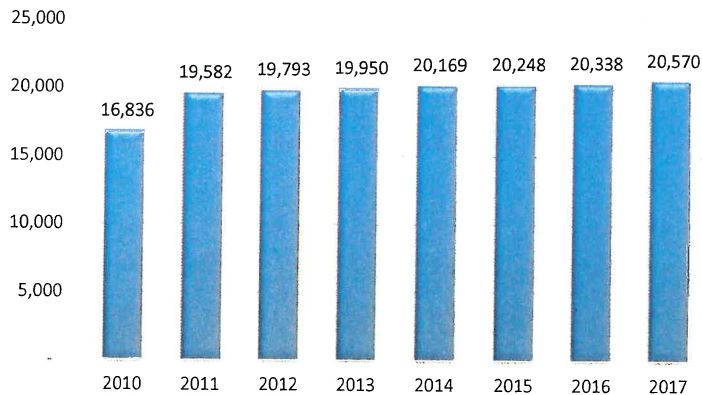
Demographic and Economic Statistics

Population Changes

Year	City	% Change	Napa County	% Change
2010	16,836	1.9%	136,484	-0.8%
2011	19,582	16.3%	136,913	0.3%
2012	19,793	1.1%	138,074	0.8%
2013	19,950	0.8%	138,867	0.6%
2014	20,169	1.1%	140,263	1.0%
2015	20,248	0.4%	140,992	0.5%
2016	20,338	0.4%	141,888	0.6%
2017	20,570	1.1%	142,408	0.4%



City of American Canyon Population



Source: State of California Department of Finance, Demographic Research Unit

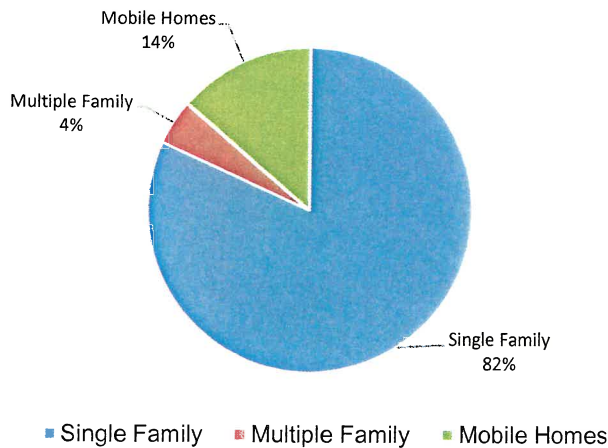
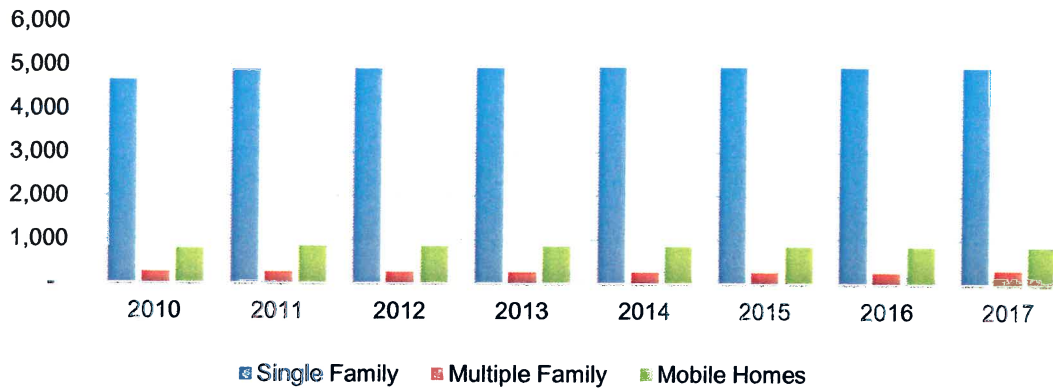
**City of American Canyon
2017-18 Fiscal Year Budget**

Demographic and Economic Statistics

City Housing Trends

Year	Single Family	Multiple Family	Mobile Homes	Total Housing	% Change	Est Percent Vacant	Avg Persons Per Household
2010	4,670	257	781	5,708	1.3%	1.96%	2.985
2011	4,912	257	849	6,018	5.4%	5.43%	3.439
2012	4,934	257	849	6,040	0.4%	5.43%	3.439
2013	4,955	257	849	6,061	0.3%	5.43%	3.460
2014	4,965	257	849	6,071	0.2%	5.43%	3.470
2015	4,966	257	849	6,072	0.0%	5.50%	3.500
2016	4,963	257	849	6,069	0.0%	3.90%	3.480
2017	4,963	317	849	6,129	1.0%	3.90%	3.480

Housing Units



Source: State of California Department of Finance, Demographic Research Unit

**City of American Canyon
2017-18 Fiscal Year Budget**

Top Ten Property Taxpayers

Based on Property Tax Revenue

Owner	Secured		Unsecured		Combined		Primary Use & Primary Agency
	Parcels	Revenue % of Revenue	Parcels	Revenue % of Revenue	Revenue	% of Revenue	
1) Coca Cola Company			1	\$194,555.04 24.61%	\$ 194,555.04	1.73%	Unsecured Canyon General Fund
2) SDG Hanna Court 411 LLC	2	\$143,041.08 1.37%			\$ 143,041.08	1.27%	Industrial American Canyon General Fund
3) Biagi and Associates LLC	1	\$113,145.32 1.08%	1	\$ 1,488.52 0.19%	\$ 114,633.84	1.02%	Industrial American Canyon General Fund
4) Mezzetta 125 LP	1	\$107,357.93 1.03%			\$ 107,357.93	0.96%	Industrial American Canyon General Fund
5) Sutter Home Winery Inc	2	\$ 98,800.58 0.95%			\$ 98,800.58	0.88%	Industrial American Canyon General Fund
6) 5500 Eucalyptus Dr Apts Investors LLC	1	\$ 91,097.48 0.87%			\$ 91,097.48	0.81%	Residential American Canyon General Fund
7) Barry Callebaut USA LLC			1	\$ 90,266.30 11.42%	\$ 90,266.30	0.80%	Unsecured Canyon General Fund
8) Broadstone HC California LLC	2	\$ 84,788.58 0.81%			\$ 84,788.58	0.75%	Industrial American Canyon General Fund
9) Hanna 760 LP	2	\$ 82,616.46 0.79%			\$ 82,616.46	0.74%	Industrial American Canyon General Fund
10) BDC American Canyon LP	5	\$ 73,982.22 0.71%			\$ 73,982.22	0.66%	Commercial American Canyon General Fund
Top Ten Total	16	\$794,829.65 7.61%	3	\$286,309.86 36.22%	\$ 1,081,139.53	9.62%	
City Total		\$ 10,443,758.32		\$ 790,527.31	\$ 11,234,285.63*		*Revenue includes Outer TRAS

The 'Revenue' line for each owner is the estimated total revenue for that owner. Although these estimated calculations are performed on a parcel level, county auditor/controllers' offices neither calculate nor apportion revenues at a parcel level. Top Owners last edited on 7/25/17 by Maitea/HdL, Coren & Cone using sales through 6/30/2017. Data Source: Napa County Assessor 2016/17 Combined Tax Rolls and the SBE Non Unitary Tax Roll. This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone.

**City of American Canyon
2017-18 Fiscal Year Budget**

Taxable Sales by Category

Last Ten Calendar Years

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Eating and Drinking Places	\$ 6,740	\$ 10,011	\$ 12,362	\$ 11,534	\$ 11,976	\$ 13,155	\$ 12,658	\$ 12,862	\$ 14,505	\$ 16,297
Building Materials	57,834	42,194	23,133	21,452	24,051	26,459	31,692	43,763	43,054	41,311
Auto Dealers and Supplies	3,982	3,184	2,969	2,854	4,206	8,162	8,294	5,399	4,307	4,104
Other Retail Stores	62,044	106,399	104,170	106,589	117,475	121,757	119,497	114,913	109,574	103,528
All Other Outlets	60,841	61,093	54,629	47,907	43,009	52,110	53,848	60,045	75,928	75,771
Total	\$191,442	\$222,881	\$197,263	\$190,336	\$200,717	\$221,644	\$225,989	\$236,981	\$247,367	\$241,010

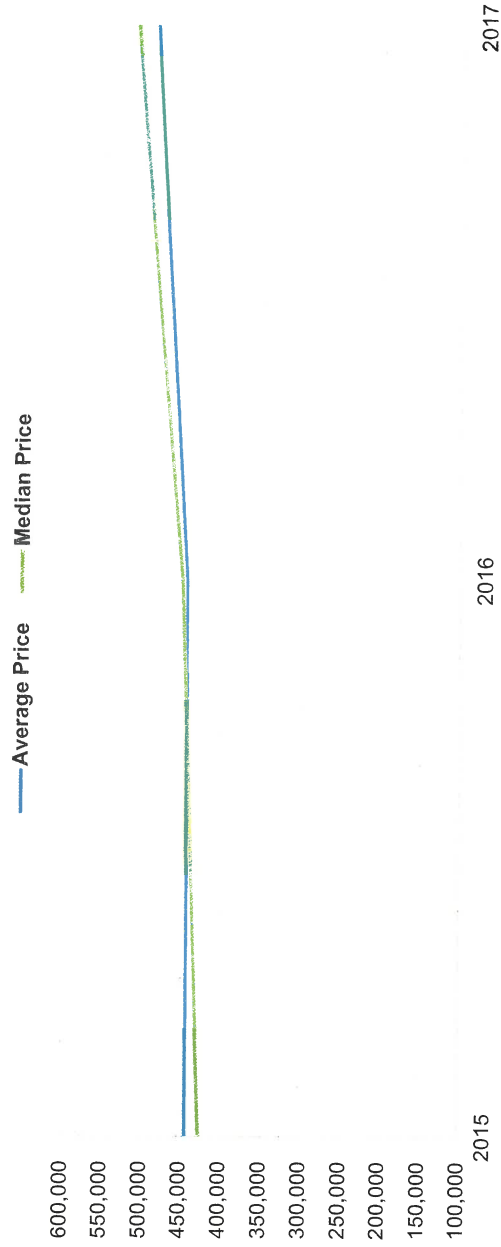
Source: State of California Board of Equalization and The HdL Companies
 Note: Due to confidentiality issue, the names of the ten largest revenue payers are not available. The categories presented are intended to provide alternative information regarding the sources of the City's revenue.

**City of American Canyon
2017-18 Fiscal Year Budget**

Sales Value History

Single Family Residential Full Value Sales (1/1/2015 - 6/30/2017)

<u>Year</u>	<u>Full Value Sales</u>	<u>Average Price</u>	<u>Median Price</u>	<u>Median % Change</u>
2015	186	\$429,968	\$426,000	
2016	193	\$444,145	\$450,000	5.63%
2017	85	\$485,618	\$510,000	13.33%



Source: Napa County Recorder

Sales not included in the analysis are quitclaim deeds, trust transfers, timeshares, and partial sales.

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Coren.

**City of American Canyon
2017-18 Fiscal Year Budget**

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.

Accrual Basis – Method of accounting that recognizes the financial effect of transactions, events, and interfund activity when they occur, regardless of the timing of related cash flows.

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.

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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.

Balanced Budget – The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from the previous years, meet or exceed total budgeted uses of resources, including expenditures and transfers out to other funds.

Beginning/Ending (Unappropriated) Fund Balance – Unencumbered resources available in a fund from the prior/current fiscal year after payment of prior/current fiscal year expenditures/expenses. This is not necessarily cash on hand.

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

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

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.

Budgetary Basis – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: Generally Accepted Accounting Principles (GAAP), cash, or modified accrual basis.

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).

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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.

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.

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

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

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

Depreciation – The cost allocation of tangible assets over the useful/economic life of the asset.

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.

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.

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

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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.

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

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

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

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

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

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

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

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

Governmental Funds – Funds generally used to account for tax-supported activities.

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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

Gross - Amount prior to any deductions.

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

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

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

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

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

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

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

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

Modified Accrual Basis – The accrual basis of accounting adapted to the government fund-type measurement focus. Under it, revenues and other financial resource increments (e/g., bond proceeds) are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available” to finance expenditures of the current period. All governmental funds, expendable trust funds and agency funds, are accounted for using the modified accrual basis of accounting.

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.

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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.

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.

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

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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

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

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

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

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.

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:

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.

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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

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

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

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

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

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.

**City of American Canyon
2017-18 Fiscal Year Budget**

Glossary of Budget Terms

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.