

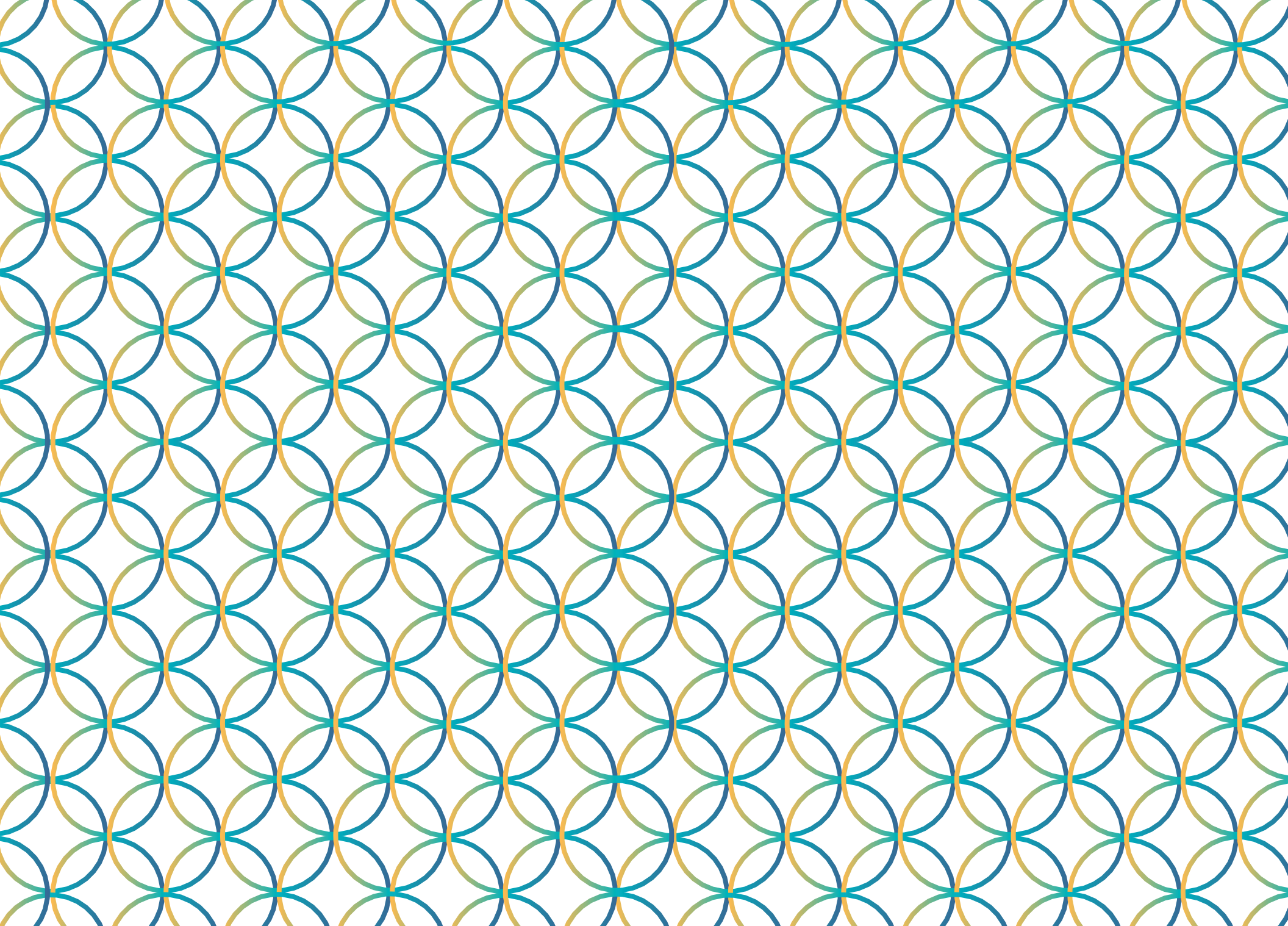


# ANNUAL BUDGET

Fiscal Year 2020- 2021

American Canyon, California

[www.cityofamericancanyon.org](http://www.cityofamericancanyon.org)





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# How to Use This Document

## Overview

The organization, content and presentation of the information in the City of American Canyon’s annual budget document are designed to satisfy the specific needs of its various users. Citizens, bondholders, public officials, and city employees often require different information and even prefer different levels of detail. The document is organized in such a way as to make it easy to locate the specific content required to meet either external informational or internal managerial needs.

Although the City’s Budget document may introduce new plans or policy goals, its main purpose is to serve as the Council’s primary tool for programming the implementation of existing plans and policies by allocating the resources to do so.

## Budget Organization

In achieving its purpose of identifying the most important things for the City to accomplish over the next year, and allocating the resources to do so, the budget serves four roles:

### Policy Document

Sets forth goals and objectives to be accomplished and the fundamental fiscal principles upon which the plan is prepared.

### Fiscal Plan

Identifies and appropriates the resources necessary to accomplish objectives and deliver services while ensuring the City’s fiscal health is maintained.

### Operations Guide

Describes the basic organization units and activities of the City.

### Communications Tool

Provides the public with a blueprint of how public resources are being used and how these allocations were made.

## Preface

A preliminary section explains how the budget is organized as well as how the budget process works.

## About American Canyon

This section includes the City Manager’s Introduction summarizing many of the critical issues addressed in this budget. The transmittal letter speaks to the State of the Economy and the State of the City, and touches on significant challenges that remain in the current economic and political climate.

Also in the About Section is an Overview of the Community including historical and demographic information; the City Council Mission, Values, and Goals for the City organization; and a Service Delivery Chart depicting the functional organization of the City.



# How to Use This Document *continued*

## Budget Summary

The Budget Summary section provides a snapshot of the information contained in the full budget document, focusing on charts that show big picture views of revenues and expenditures for the General Fund, Special Revenue Funds, Capital Improvement Funds, and Proprietary Funds.

The Budget Summary Section also provides a summary of City-wide staffing levels for the past three years and a summary of the transfer and support service allocation.

### Fund Summaries

This section looks at each fund individually. Detailed information is provided for the General Fund and more summarized information is provided for thirty-eight other funds.

### Operating Funds

This section presents the operating departments that form the City's organizational structure and allows us to provide essential services to citizens and visitors of American Canyon. For each operating department the following information is presented; an organizational chart, a description of the department, prior year accomplishments, goals for the coming year, a summarized presentation of prior years and current year revenue and expense and a detailed presentation of revenue and expense.

### Debt Service

The Debt Service Section of the Budget provides the City's debt management and the schedule of debt service payments including: Original Issue Amount, Payoff Date, Payment Date, Balance at prior year end, Current Budget Year Principal, Interest/Service & Grant Charge and Total payment.

### Capital Projects

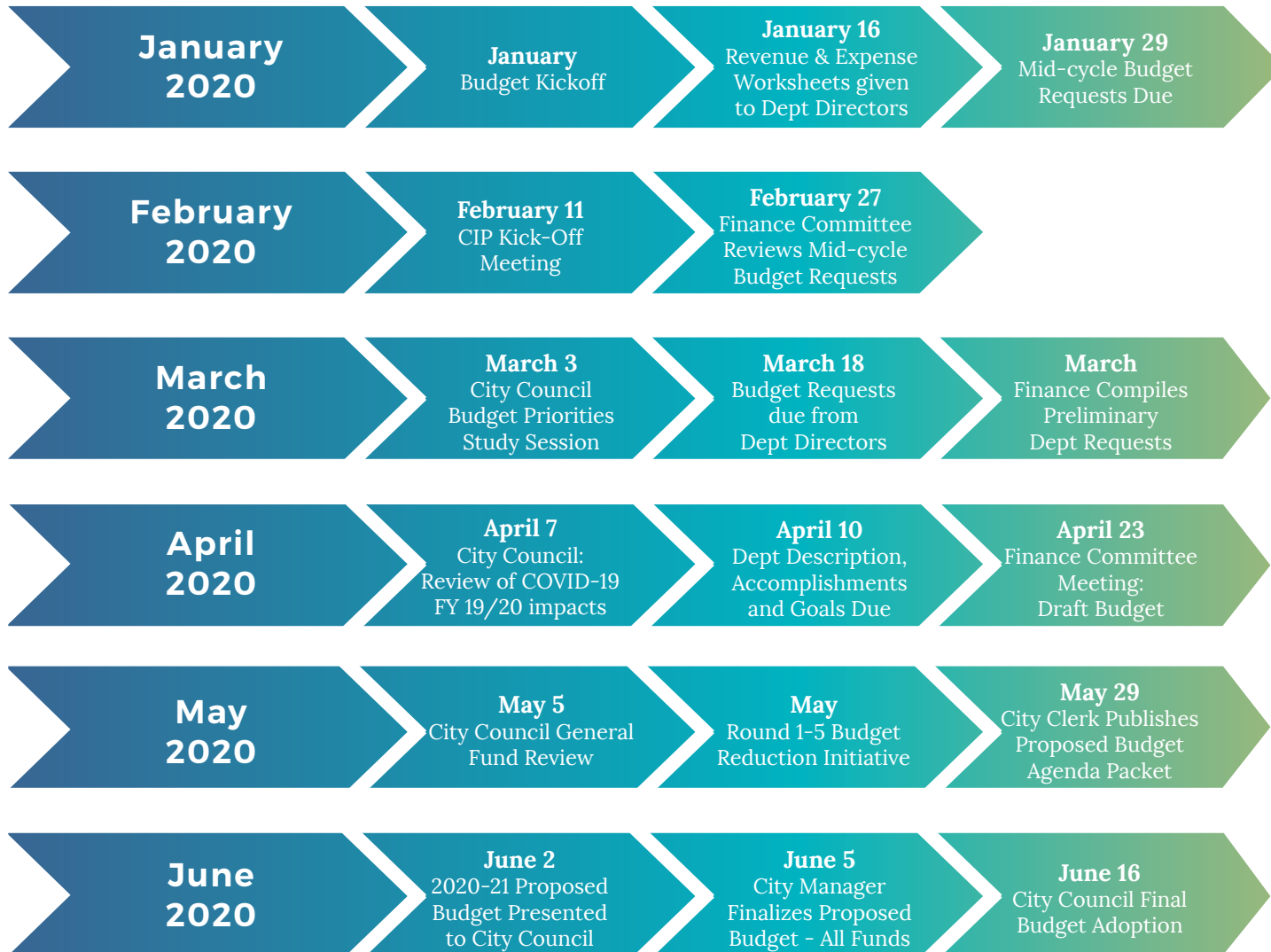
The Capital Improvement Program (CIP) section of the Budget includes a narrative explanation of our Five-Year CIP and includes the Capital Budget for fiscal year 2020-2021.

## Appendices

Much more than just an appendix, this section includes information designed to help the reader find many different kinds of information related to the financial operation of the City. Included in this document are the following appendices:

- Appendix A** Resolutions Adopting Budget + Appropriations Limit
- Appendix B** Basis of Accounting + Classification of Funds
- Appendix C** Fund Information
- Appendix D** Timing of Revenues
- Appendix E** Fiscal Policies + Governance Protocol Handbook
- Appendix F** Glossary of Budgetary Terms

# Budget Calendar



# Budget Process

## How the Process Works

The City's budget process begins in January each year. Finance Staff runs line item budget reports, instructions, and a budget cycle calendar for presentation to Department Directors and other key staff involved in the budget process. During the annual budget kickoff meeting, the City Manager provides direction regarding City goals, department goals, and expectations for the coming year and beyond.

Department Directors project their revenue and expenditure line item balances through the end of the current fiscal year by entering their projections on the City's financial software's extended budgeting module. This serves as the basis for determining the resources available at the beginning of the next fiscal year in each fund. Directors also enter their new fiscal year budget requests in extended budgeting.

While Directors are completing their department's budget requests, Finance staff is calculating the salary and benefits for regular full-time staff for each department. 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 entered in the extended budgeting module for each department after staff allocation percentages are determined and verified. Directors are responsible for entering their overtime and part-time or seasonal staff budgets as well.

Each Department Director meets individually with the Finance Director and the City Manager to discuss their respective budgets and any supplemental budget requests for new staff,

services or equipment. If approved, these items are added to the City Manager's recommended budget. Once the budget is completed by each department, they are compiled by the Finance Department staff. All departments' budgets 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 about their budgets and goals for the upcoming year at this meeting.

Following review by the Finance Committee, staff incorporates any feedback and makes necessary adjustments to the recommended budget. A draft Proposed Budget is presented to the City Council in early May. Additional City Council meetings are scheduled as needed to complete the review process. A Public Hearing is held in June to approve the Final Budget.

The City Council adopted the City's Fiscal Year 2020-2021 General Fund, Special Revenue Funds, Water Fund, Wastewater Fund, Internal Service Funds, Debt Service Fund, and Capital Projects Fund Budgets on June 16, 2020.

# Budget Awards

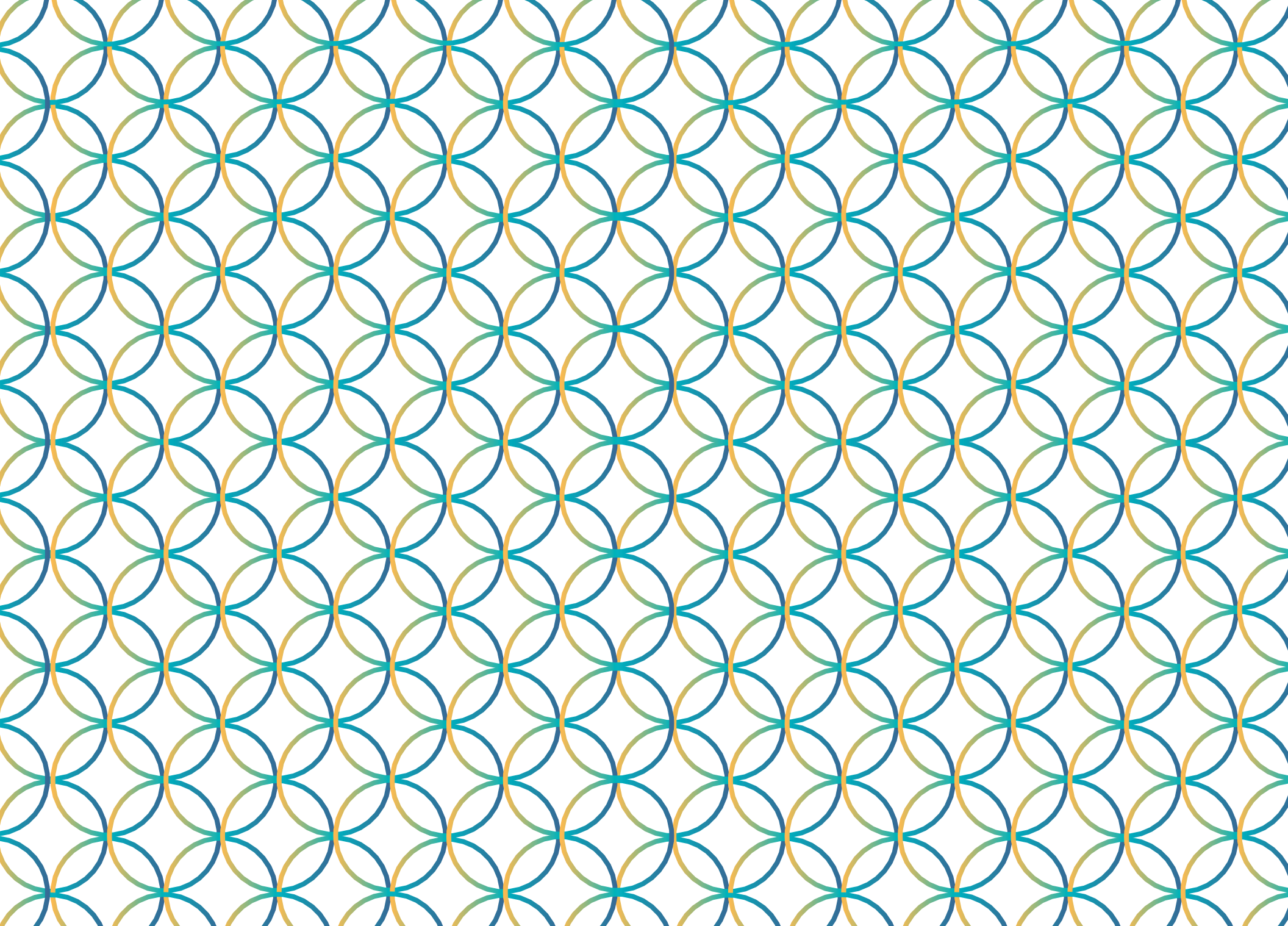


The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of American Canyon for its Fiscal Year budget beginning July 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. This award is valid for a period of one year only.

# Budget Awards *continued*



The CSMFO Budget Awards Program is designed to recognize those agencies that have prepared a budget that not only meets standard requirements, but goes ‘above and beyond’ to include additional information, graphics, and ease of use features to create a more engaging and informative financial document. CSMFO is California’s premier statewide association for government finance professionals, with Chapters located throughout the State. CSMFO seeks to improve the knowledge, skills, and performance of individuals responsible for local government fiscal policy and management. Through an impartial review, the City’s FY 2019-20 Budget was judged to meet the high standards of the CSMFO program.



# About American Canyon

An aerial photograph of American Canyon, California, showing a dense residential area with a large building in the foreground and hills in the background. The image is overlaid with a teal-to-orange gradient.

# City Manager Transmittal Letter

July 2020

Honorable Mayor and Members of the City Council:

I present this FY 2020-21 budget – as adopted by City Council on June 16, 2020 – under vastly different circumstances than we all imagined a few months prior. This budget, which begins on July 1, 2020, serves as a planning and communication tool that reflects the City’s commitment to maintain core service levels and long-term financial stability – even during these unprecedented times of the COVID-19 Pandemic. I am grateful to our City team for their flexibility and ability to rapidly pivot these last few months to change all prior assumptions regarding next year’s budget. As with most other agencies across the nation, the City was forced to tackle a tremendous fiscal challenge in developing the FY 2020-21 budget. The impacts of the COVID-19 Pandemic are not entirely known, but we do know that there have been an historic number of unemployment claims and entire industries have, at least temporarily, shut down. This has resulted in an economic downturn that makes the City’s financial outlook even more tenuous. It is my hope, and assuredly the hope of City Council, that this is a brief and shallow downturn, but so much remains unknown.

The Adopted FY 2020-21 total City budget is \$68.4 million for operations and capital improvements – and is comprised of the General Fund, Water Enterprise Fund, Wastewater Enterprise Fund, Recycled Water Enterprise Fund, several Internal Service Funds, Capital Improvement Fund, Debt Service, and Special Revenue Funds. This is an overall 6% percent reduction from the prior year’s total budget of \$72.8 million.

## **The General Fund shortfall**

As we have discussed with the City Council over the past two and half months, the General Fund revenues have been most impacted by COVID-19 – and represented our largest budgetary challenge. The City took immediate action this spring to reduce and control expenses for the FY 2019-20 fiscal year – and agreed to use \$1.4 million of the General Fund Unassigned Fund Balance to sustain the community and organization through the immediate revenue losses we experienced during shelter in place orders.

When commencing the FY 2020-21 budget process, staff projected a \$4.1 million General Fund shortfall – a result of revenue losses associated with the pandemic (Transient Occupancy Tax, Sales Tax, Recreation program fees, etc.), and a variety of expenditure increases driven by Cost of Living Adjustment to salaries, an increase to our Retiree Medical (OPEB) liability and annual contribution costs pursuant to our actuarial evaluation, contributions to the Internal Service Fund budget for Fleet, and general cost increases for services. Closing this gap was a significant challenge – the likes of which the City has not faced since the Great Recession.



# City Manager Transmittal Letter *continued*

The Adopted FY 2020-21 General Fund budget is \$20.5 million and represents a decrease of \$863,000 or 4 percent compared to the FY 2019/20 Adopted Budget. While the General Fund budget is balanced, it contains significant programmatic reductions resulting from COVID-19 restrictions – as well as a variety of balancing measures to close the projected shortfall – some of which represent recurring savings, and many that are one-time in nature. While this budget will allow us to cautiously and pragmatically move forward into the next fiscal year, there is no doubt that we face additional work as our fiscal picture becomes clearer. Aside from the unknown of the continued COVID impacts, the State of California budget initially contained provisions that would impact our Vehicle License Fee (VLF) In Lieu funding (\$1.7 million). While we now know this will not occur in FY 2020-21, we are aware this is a possibility for future budget years and a threat we need to prepare for.

## **A continuing challenge to balance...**

During the Great Recession of 2008-2011, the City was able to weather the storm while maintaining a high quality of services, through organizational strength, partnerships with our employee groups and our community as we implemented budget reductions and new tax measures. While there are few remaining visible signs of the Great Recession, the City still struggles with a minor structural budget gap. Closing this gap has been challenging as the City works to reduce its unfunded liabilities, meet ongoing service demands, address its capital needs, and appropriately address emerging needs. While slowing a bit, American Canyon had continued to see positive economic improvement in many of its key General Fund revenues, such as Transient Occupancy Tax and Sales Tax; but at the same time, we continue to experience considerable growth in employee benefit costs, particularly healthcare (active and retiree) and pension. The phased-in lowering of the CalPERS discount rate to 7% and modifications to the mortality and investment risk assumptions only exacerbate the already steep growth in retirement benefit costs for cities – and this is a similar issue with our retiree medical benefit (OPEB) costs. Further negative cost impacts based on recent performance of the pension fund are anticipated in the coming fiscal years as CalPERS will incorporate investment losses sustained during the pandemic recession into its premium rates – likely beginning in FY 2022-23.

This FY 2020-21 budget contains strategic reductions in areas of personnel expenses, operating expenses and community programs. While these strategies have allowed us to narrow the budget gap, the City projects a shortfall of approximately \$653,000. This budget is “balanced” with the assumed use of \$653,000 of General Fund Unassigned Fund Balance. Future years continue to project budget shortfalls, primarily attributed to current economic uncertainty and growing costs of services. As we continue to address and resolve the City’s ongoing budget shortfall, we must also strategically address staffing needs throughout the organization to manage increasing workloads and emerging needs in our community. Our deferred infrastructure and capital needs, along with our unfunded liabilities like CalPERS and Other Post-Employment Benefits (OPEB/Retiree Medical), must also be accommodated in both our short and long-range financial planning.

# City Manager Transmittal Letter *continued*

## General Fund balancing measures

The Adopted Budget reflects a large number of reductions in the General Fund toward the goal of achieving a balanced budget, a result of five rounds of internal budget reduction efforts by City staff. This is a considerable challenge given our desire to maintain high-quality City services, while achieving fiscal integrity. During the budget process, Council provided direction regarding the proposed reductions, including preserving staffing (avoiding layoffs of employees).

With the uncertainty of the current economy and its impacts on our local revenues, the budget reflects a multi-pronged approach, combining “one-time” and “recurring” reductions. Relying only on one-time reductions makes sense if revenues are forecast to quickly return to former levels. This proposed budget is relying heavily on one-time/deferred cost savings – primarily to provide the City an opportunity to monitor the current economic climate before making deeper reductions in the future (if needed).

1. General expenditure reductions across all departments
  - Elimination of four (4) vacant positions: Engineer I, Senior Building Inspector, Administrative Clerk, and Aquatics Manager; however, there are no layoffs of filled positions.
2. Deferring funding for the General Fund CIP program
3. Deferring some building maintenance and fleet replacements
4. Implementing 20 unpaid furlough days during the fiscal year (Attachment 1 – Exhibit D)
5. Implementing bargaining unit concessions to defer accrued leave cash out
6. Use of the General Fund Unassigned fund balance
7. Eliminating the General Fund reserve allocation for the General Plan (General Plan will continue with other funding sources)
8. Fully funding the General Fund reserve allocations per City council policy for Contingency (\$293,013) and Capital Projects (\$100,000)

## Parks & Recreation

Moving into the 2020-21 fiscal year, we expect to still be under health orders preventing some prominent events to occur, other programs and services will need to be significantly reduced to comply with the health order, while others are expected to be reduced due to reduction in demand. Parks and Recreation programs are particularly impacted by these orders. The City has already cancelled a number of Community events and laid-off 53 part-time recreation positions. The budget includes reducing the Aquatics program, eliminating the proposed (vacant) Aquatics Manager position and cancellation of future community events and recreation programs. Given the dramatic effects of the COVID Pandemic on our recreation programs, we are considering some changes as we move into the new fiscal year.

# City Manager Transmittal Letter *continued*

## Establish & Grow a Volunteer Program

The Parks and Open Space Coordinator (POSC) is assisting to formalize the City's volunteer program. The POSC will take a strong role in establishing the volunteer program, guide other department staff in how to maximize the use of volunteers, and grow a volunteer conservation program to establish interest in stewardship in our open spaces.

## Reduced Programs Capacity and Increased Fees

A key change will be increasing fees to cover direct cost. While we already anticipate reduced demand/capacity due to health orders, increased fees may also have an impact. This pertains to all fee-based programs, Canyon Kids Adventures and Take Charges. Teens are expected to be affected the most.

## **General Fund Unassigned Fund Balance & Reserves**

Staff anticipates a shortfall of about \$1.4 million for FY 2019-20, primarily due to the revenue losses associated with the COVID-19 pandemic. As communicated with City Council, this shortfall will be covered through the use of the available General Fund Unassigned Fund Balance (Chart 1 below). As a result, the City begins FY 2020-21 with an Unassigned Fund Balance of \$806,427 (depending on how FY 2019-20 ends, this amount may change). This budget reflects the use of \$653,000 of the remaining General Fund Unassigned Fund Balance – with \$156,000 added to the Contingency Reserve – resulting in a remaining Unassigned balance of zero. Beyond the Unassigned Fund Balance, staff is not recommending additional use of the Reserves (i.e., Contingency, Capital, Economic Development) – which maintain their required annual contributions (\$100,000 for Economic Development and 3% of General Fund expenditures for Contingency).

# City Manager Transmittal Letter *continued*

## REVENUES AT-A-GLANCE

## EXPENSES AT-A-GLANCE

Chart 1: General Fund Reserve

	2017/18	2018/19	2019/20	2020/21
Fund Balance Designations	Actual	Actual	Estimated	Proposed
<b>Total Restricted</b>	<b>832,326</b>	<b>777,161</b>	<b>686,426</b>	<b>669,426</b>
<b>Unrestricted (Committed/Assigned/Unassigned)</b>				
Contingency	4,450,888	4,596,464	4,748,657	5,041,670
Capital Projects	1,750,000	1,425,000	1,525,000	1,625,000
Economic Development	1,000,000	1,000,000	1,000,000	1,000,000
General Plan Update	222,500	222,691	222,691	0
<b>Total Assigned</b>	<b>7,423,388</b>	<b>7,244,155</b>	<b>7,496,348</b>	<b>7,666,670</b>
Unassigned	301,469	2,337,950	806,427	0
<b>Total Unrestricted</b>	<b>7,724,857</b>	<b>9,582,105</b>	<b>8,302,775</b>	<b>7,666,670</b>
<b>Total Designated Fund Balance</b>	<b>8,557,183</b>	<b>10,359,266</b>	<b>8,989,201</b>	<b>8,336,096</b>

<sup>1</sup>The City is working with its bargaining units to agree to terms that implement certain concession savings. As of July 2020, a final agreement is not yet officially executed.

### Other Key Budget Changes

- Creating a new Legal Services Internal Service Fund
- Creating a new Utilities & Maintenance Department (separated from Public Works Department)
- Implementing an upgrade to the City's financial/payroll system to achieve greater efficiencies
- Implementing a new energy savings agreement with ENGIE and assumed new debt of \$5,209,209 with a fifteen (15) year repayment schedule - with payments shared between several different funds: Water (24.64%), Wastewater (59.43%), General Fund (10.21%), and the AC Fire District (5.72%)

# City Manager Transmittal Letter *continued*

## **Water Enterprise Fund**

Revenues include a rate increase of about 2% - for total revenues of \$7,457,000 and \$9,458,080 in expenditures. Any excess fund balance after debt service, depreciation, and contribution to reserves are made - will become part of the Water Enterprise (operating) Fund balance.

## **Wastewater Enterprise Fund**

Revenues include a rate increase of about 3% - for total revenues of \$4,932,000 and \$7,379,320 in expenditures. This fund is not structurally balanced this year, as \$2,444,320 of available fund balance is being used to fund expenditures. Included in the budget is funding in the amount of \$100,000 to conduct a rate study to better align our fees with our actual costs of operations.

## **Recycled Water Enterprise Fund**

This is a newly created fund. Recycled Water is a key aspect of our water supply system - and as such - it is appropriate to create a separate enterprise fund separate from the Water and Wastewater Enterprise Funds. Adopted revenue totals \$201,000 and adopted expenditures total \$150,000.

## **Internal Services Funds (ISF)**

The City has maintained three internal service funds to support city services: Building Maintenance, Fleet, and Information Technology. With this year's budget, we have created a fourth ISF for Legal Services.

## **Debt Service**

The City maintains total debt of \$24,153,089 (June 30, 2020) - with annual debt service payments of \$3,767,584 across a number of funding sources.

Notably, the City Council recently entered into an energy savings agreement with ENGIE and assumed new debt of \$5,209,209 with a fifteen (15) year repayment schedule. The FY 2020/21 debt service payment for this agreement is \$96,400 and will be split between several different funds: Water (24.64%), Wastewater (59.43%), General Fund (10.21%), and the AC Fire District (5.72%)

# City Manager Transmittal Letter *continued*

## Looking to the future...

While no economist can definitively predict the depth or length of the economic impacts of the COVID Pandemic, many expect it to last through fiscal year 2020-21. The City of American Canyon has long prided itself on being a lean, efficient, and nimble organization, making the most of the resources entrusted to us. The previous recession forced the organization to make hard choices about which services were provided to the community, and how best to provide them. The current financial situation is forcing the City to again make some very tough decisions, including negotiated employee concessions, implementing 20 unpaid furlough days, reductions in supplies and services, proposed program service reductions, and defer and capital contributions. We have also relied on strong partnerships with our employees who have continued to contribute more towards the costs of their benefits to allow the City to preserve vital services for our community. I am grateful to the employee groups that have stepped up to provide concessions that will help us work to balance our FY 2020/21 budget. Through it all, I know that this organization will continue to do more with less, based on a strong ethic of commitment to the community we serve; and to do it with creative energy and an innovative approach.

I look to a bright future for all of us as we recover and work our way back toward fiscal stability in over this next year, as well as continuing to provide quality services we deliver to American Canyon residents and businesses. American Canyon is a wonderful community that understands and truly honors the value of diversity in every facet of life. Thank you for the honor and the privilege of being your City Manager and leading such a fantastic organization in service to our community. I would like to take this opportunity to specifically thank the Budget Team for their hard work and dedication during the budget development process.

Tracy Vesely, Interim Finance Director  
Maria Ojeda, Assistant City Manager  
Susan Presto, Finance Manager  
Lucila Datiles, Accountant  
Jemelyn Cruz, Accounting Technician

Tiffany Gill, Accounting Technician  
Laura Grijalva, Accounting Assistant II  
Kelsey Canziani, Accounting Assistant II  
Nikolle Murphy, Accounting Assistant II  
Jennifer Kansanback, Management Analyst II

Sincerely,



Jason Holley, City Manager

# City Council Members



Mayor  
Leon Garcia



Vice Mayor  
David Oro



Council Member  
Mariam Aboudamous



Council Member  
Mark Joseph



Council Member  
Kenneth Leary

## 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.

## Community Vision

Destination for outdoor recreation and natural beauty.  
Home to an engaged, diverse community.  
Hub of opportunity and economic vitality.

## Organizational Values

Customer Focus  
Fiscal Responsibility  
Integrity  
Professional Excellence  
Transparency + Accountability

## Strategic Values

Collaboration + Teamwork  
Community Engagement  
Creativity + Innovation  
Leadership  
Results Oriented

# City Council Goals + Priorities

## Public Safety

Ensure that American Canyon remains a safe community

## 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
- Promote a unique community identity

## Economic Development and Vitality

Attract and expand diverse business and employment opportunities

- Improve opportunities for small businesses to start up and grow
- Develop the Green Island Industrial Area to help businesses grow and attract new industrial users
- Develop the Highway 29 Commercial District through comprehensive planning and infrastructure
- Encourage and facilitate tourism

## Outdoors and Recreation

Expand opportunities for use of outdoor recreation and an active and healthy lifestyle

- Enhance recreation programs and events
- Develop capital plans and invest in parks and open space

## 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
- Improve the condition of our local streets
- Improve safety and access for bicyclists, pedestrians and users of public transportation

## Infrastructure

Develop and upgrade infrastructure resources to support sustainable growth

- Ensure a stable, long-term water supply
- Ensure we can treat both residential and industrial wastes effectively and efficiently
- Reduce the possibility of flooding through improvements to the storm drain system
- Demonstrate leadership in environmentally friendly projects and policies

## Quality Services and Organizational Effectiveness

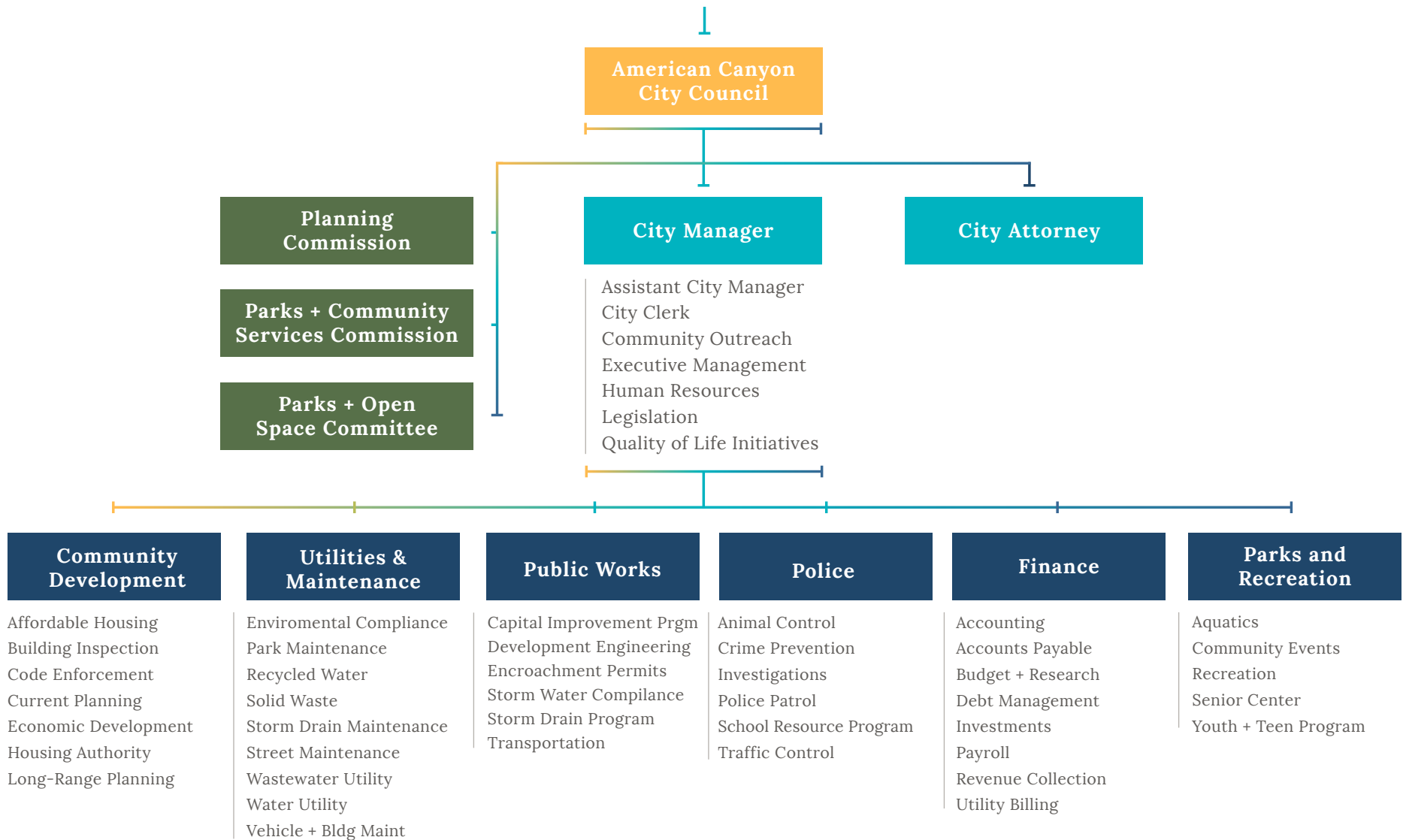
Deliver exemplary government services

- Maintain fiscal stability
- Emphasize customer service and community priorities
- Encourage continuous improvement and use of best practices



# Service Delivery Structure – City Organization Chart

2019 Population 20,629      American Canyon Residents      2019 Registered Voters 11,266



# Executive Team



City Manager  
Jason Holley



Assistant City Manager  
Maria Ojeda



City Attorney  
William Ross



Community  
Development Director  
Brent Cooper



Parks and Recreation  
Director  
Creighton Wright



City Clerk  
Suellen Johnston



Finance Director  
Vacant



Maintenance & Utilities  
Director  
Felix Hernandez III



Public Works  
Director  
Rick Kaufman



Police Chief  
Oscar Ortiz

# American Canyon History

The City of American Canyon incorporated on January 1, 1992. Following are some interesting historical facts as compiled by the American Canyon Historical Committee.

- 1837** General Mariano Guadalupe Vallejo, representing Mexico, received a Rancho land grant, covering the area from Sonoma through American Canyon and the Napa Valley, Vallejo, Benicia, Mare Island, and Petaluma.
- 1855** Pioneer settlers arrived in American Canyon, settling in the Junction area. Early settlers migrated to the American Canyon area because it was the hub of activity and early businesses within the County. It had openings to the East, shipping on the river, access to the southern area of the State by railroad, and roads headed north through the valley.
- 1870** Napa County was formed along with other counties in the State of California. Originally American Canyon was part of Solano County.
- 1903** Standard Pacific Cement Plant was constructed and began operation. Homes were built by the company for employees. The Standard Portland Cement Company area, known today as The Ruins took three years to build at a cost of \$1,000,000. Augustus Watson, a local attorney, originally owned the property, selling it to an intermediary for the plant. In 1935 the Basalt Rock Company purchased the property to produce a lightweight concrete material used on the Martinez-Benicia Bridge and high-rise buildings in San Francisco. Basalt Rock operated through 1978 and the property was ultimately purchased by Jaeger Vineyards in 1984.
- 1948** McKnight Acres with 150 residential lots becomes the first subdivision in the unincorporated area of American Canyon.
- 1952** The second subdivision, Rancho Del Mar with 600 residential lots was established in the unincorporated area of American Canyon.

# American Canyon History

**1955** The American Canyon Fire Protection District was formed.

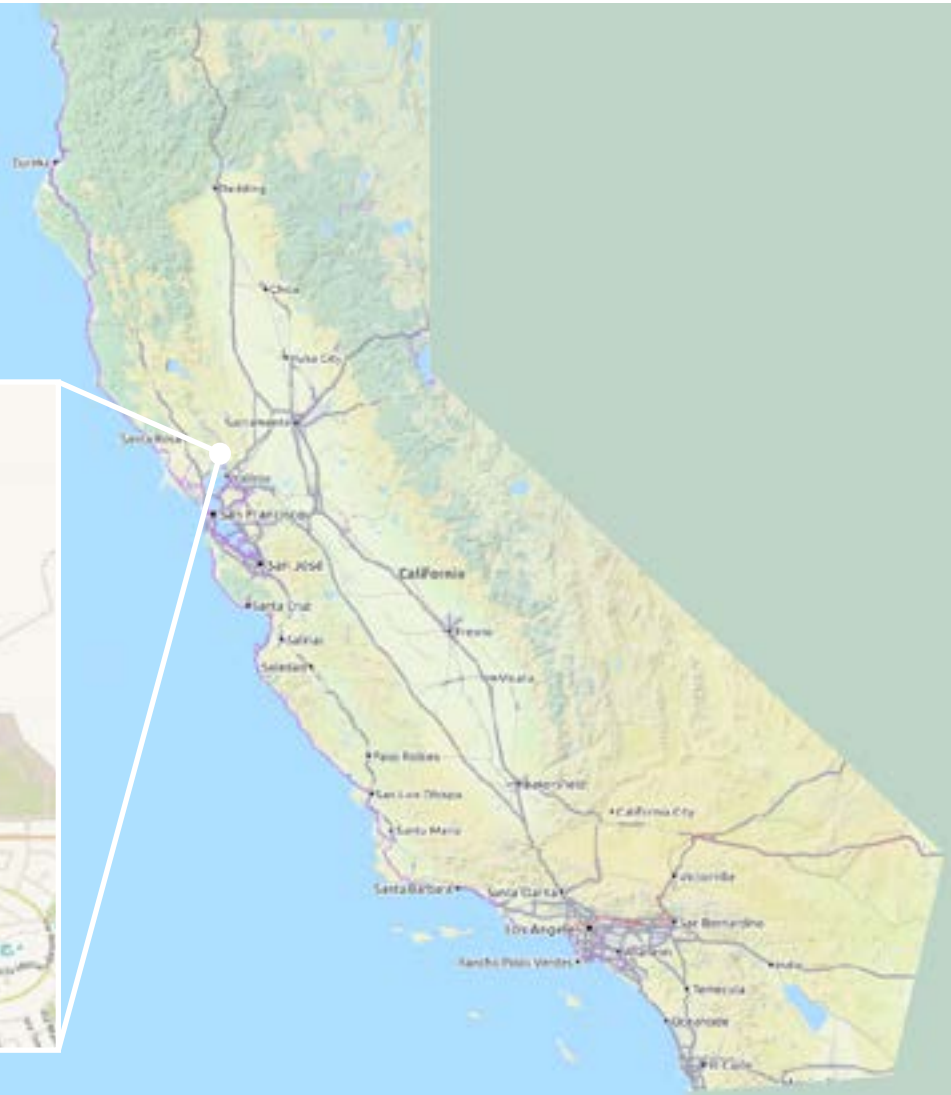
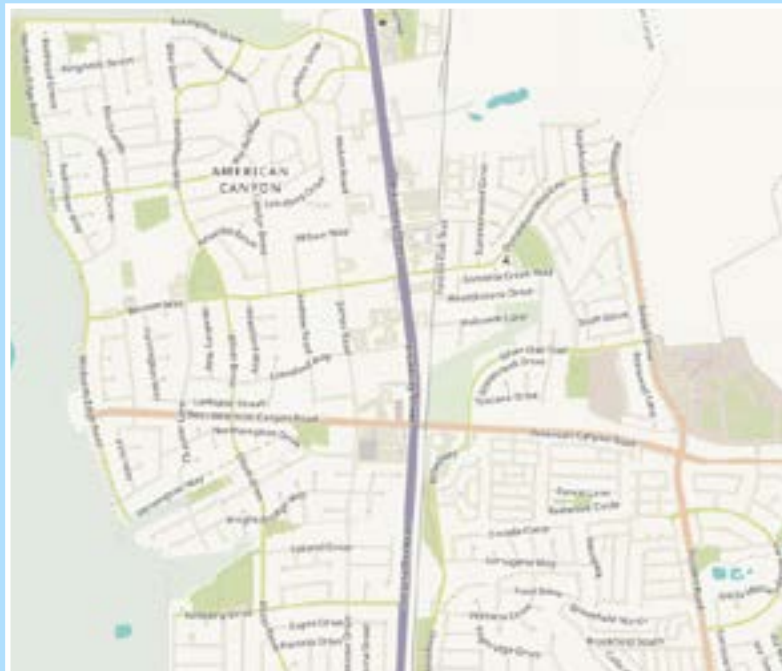
**1960** The American Canyon Water District formed with the ability to add, by vote, other necessities for the area. This District was able to expand sewer systems and Recreation District services for the benefit of the area. Under the Water District, the separate Boards were elected and formed the much needed services for the benefit of the area. American Canyon was still governed by the Napa County Board of Supervisors.

**1992** On January 1, 1992, American Canyon became a new City. The City Council, elected at the same time as the incorporation vote, held a City Council Meeting on January 1st in the multi-use room of Donaldson Way Elementary School. Napa County Supervisor, John “Mickey” Mikolojck, opened the meeting at 2:12pm by welcoming the community and introducing honored guests. An invocation was presented by Pastor Morris Curry. The Honorable Municipal Court Judge, Richard A. Bennett, administered the Oath of Office to Benjamin Anderson, Joan Bennett, Richard Mahanay, Tom Orlando, and Keith Winters. The first order of business was to select Tom Orlando as the first Mayor of American Canyon.



# Community Map

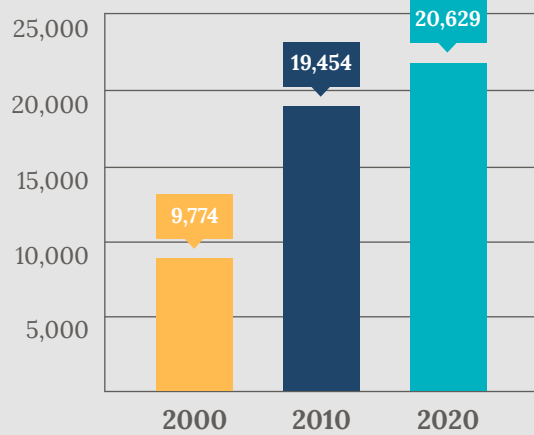
**City of American Canyon**



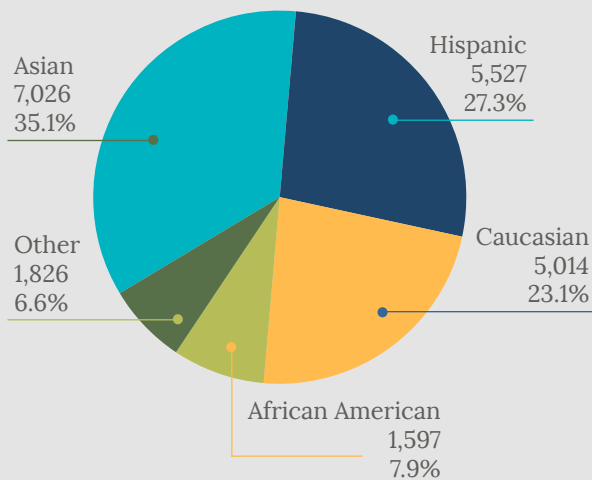
# Community Demographics

## Population At A Glance

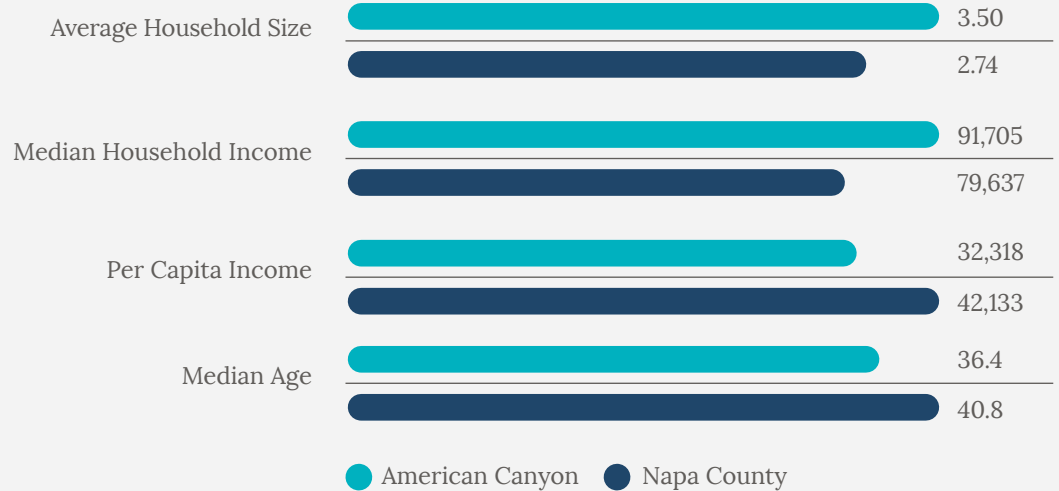
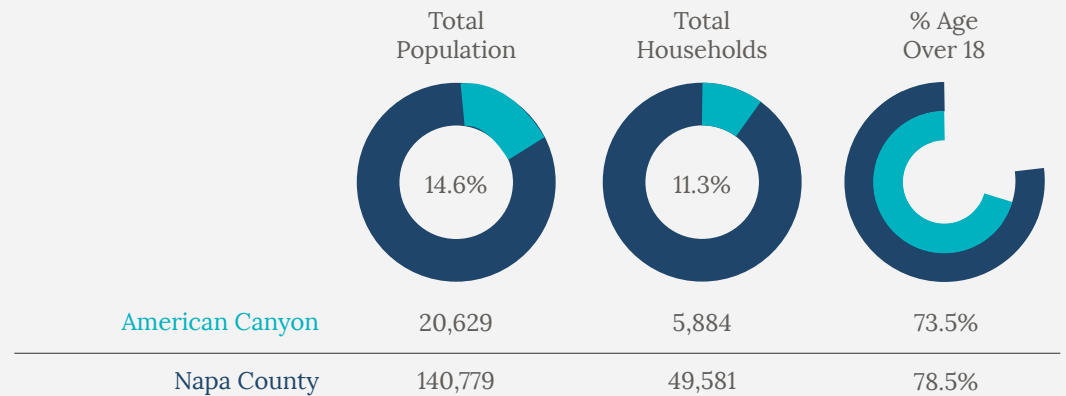
Growth Over Time



Ethnicity Breakdown



## Comparison of American Canyon to Napa County



# Community Demographics

## Economic Development Strategic Plan

### Goals

- Create opportunities for residents to earn a living wage while working in American Canyon
- Realign retail expectations
- Capture more tourism revenues for the City
- Create a business environment that retains and attracts desirable business activities

## Jobs in American Canyon

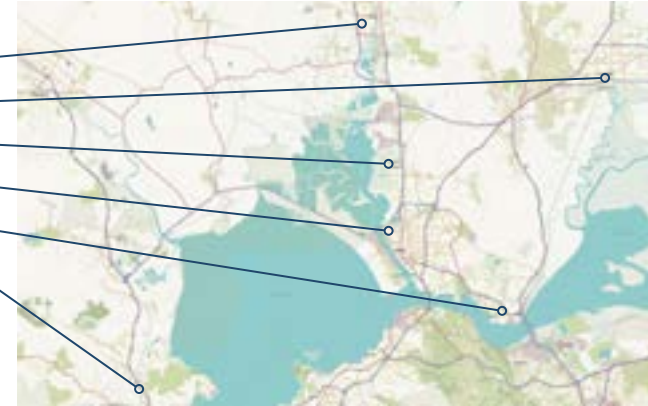
### Top Employers in 2019

Walmart	326 employees
American Canyon Schools	287 employees
G.L. Mezzetta	236 employees
A Bright Future, Inc.	200 employees
Coca-Cola	160 employees
Ikea Distribution Services	159 employees

Note: Data based on the 2018 Draft Economic Study

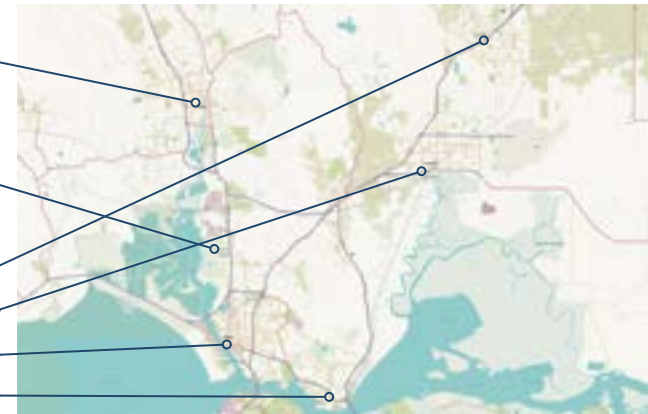
## Where American Canyon Residents Work

Napa County - 11%  
 Napa - 16.3%  
 Fairfield - 2.8%  
 AmCan - 13.3%  
 Vallejo - 12.7%  
 Benicia - 2.3%  
 San Rafael - 2%  
 SF - 9.4%  
 Oakland - 3.1%  
 Other - 24.8%



## Where American Canyon Workers Live

Napa - 26%  
 \$536,800\*  
 AmCan - 26%  
 \$418,600\*  
 Solano Co - 34%  
 Vacaville \$354,600\*  
 Fairfield \$341,500\*  
 Vallejo \$295,600\*  
 Benicia \$515,800\*



\* 2017 Median Housing Value based on US Census Bureau data

# Community Demographics

## Educational Attainment







Population 25 years and older

High School Graduate	18.4%
Some College	26.5%
Associate's Degree	9.2%
Bachelor's Degree	23.3%
Graduate Degree	7.2%
High School Graduate or Higher	84.6%

## Median Home Sales Price

March 2020

American Canyon	\$ 576,236
Benicia	\$ 628,462
Fairfield	\$ 462,569
Napa	\$ 674,251
San Francisco	\$ 1,392,859
Vallejo	\$ 424,179

<b>Population</b> 20,629	
<b>Median Household Income</b> \$91,705	
<b>Median Home Value</b> \$576,236	
<b>Median Age</b> 36.4	
<b>Housing Units</b> 5,884	
<b>Average Size of Household</b> 3.5	

## Public Works

At A Glance

Miles of Streets Maintained	112
Miles of Water Pipeline	82
Water Storage Tanks (potable)	3
Total Gallons Stored	1.4 million
Recycled Water Storage Tanks	2
Total Gallons Stored	2.5 million
Gallons of Drinking Water Annual	861,725,473
Hydrants in AmCan	691

## Business and Other

American Canyon Statistics

Business Licenses Issued 2019	1,527
Commerical and Industrial	346
Home-Based Businesses	317
Registered Voters	10,711
Development Entitlement	
Applications processed in 2019	66

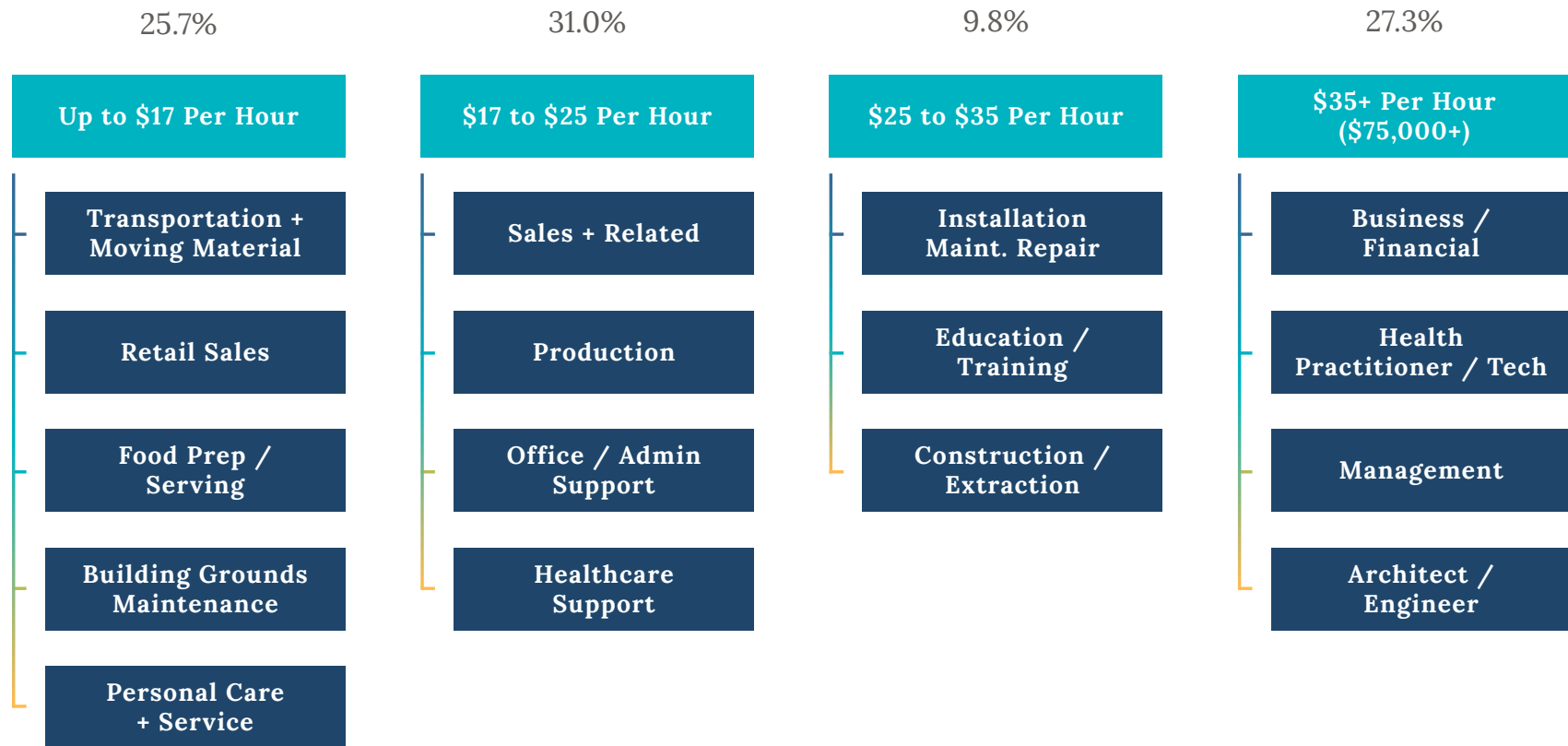
Note: Data based on the 2018 Draft Economic Study



# Community Demographics

## Wages and Occupations for American Canyon Residents

% of Employed Residents



Note: Data based on the 2018 Draft Economic Study by the City

# Sustainability Statistics 2019

## Water Statistics for 2019

**Water Treatment Plant Potable**  
861,725,473 gallons

**Water Reclamation Facility Wastewater**  
646,675,000 gallons

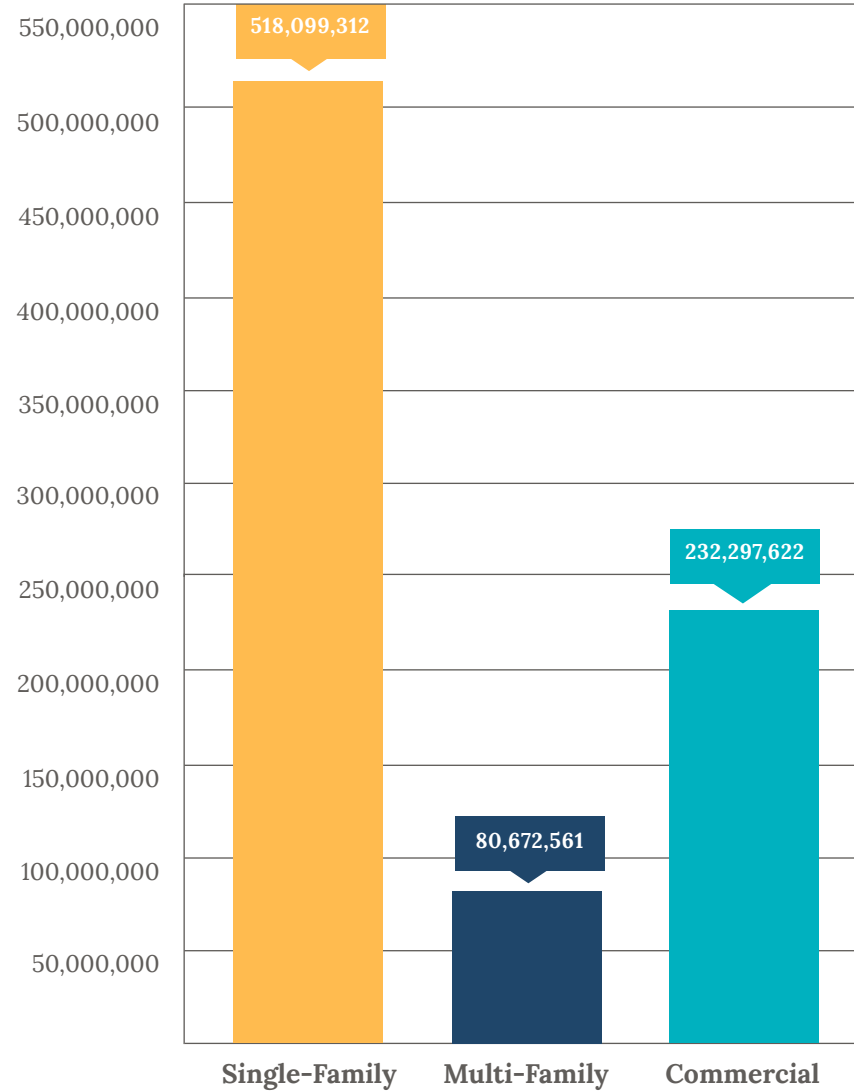
**Reclaimed Water Produced**  
92,007,000 gallons

**Miles of Potable Water Pipeline**  
82 miles

**Water Pipeline Repaired**  
4 Feet

**Number of Leaks Repaired**  
41

City-Wide Potable Water Used (gallons)



## Garbage Statistics for 2019

**Total Tonnage Collected**  
10,278.945 tons

**Percentage Diverted**  
51.2%



# Budget Summaries

# Budget Summary

## Introduction

The Budget Summary section provides a snapshot of the information contained in the full budget document.

- 9 year comparison of actual and projected General Fund revenue and expense from fiscal year 2018-19 through 2026-27
- 8 year comparison of actual and projected Fund Balance and Reserve Projections from fiscal year 2019-20 through 2026-27
- Big picture views of revenue sources and estimated expenses by department
- Listing all funds with beginning balances on 7/1/20, projected revenues and expenses and estimated ending balances as of 6/30/21
- City-wide staffing levels for the past two years and the current fiscal year
- Summarized information about cost allocation transfers in and out of other funds
- For additional information about reserves, see Appendix G

# General Fund Multi-Year Projections

## General Fund Revenue and Expense Projections

	Actual 2017-2018	Actual 2018-2019	Est. Actual 2019-2020	Projected 2020-2021	Projected 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
<b>Revenues</b>										
Property Tax	9,778,200	10,552,100	11,187,400	11,417,900	11,931,700	12,468,600	13,029,700	13,616,000	14,228,700	14,869,000
Sales Tax	2,800,600	2,710,900	1,900,000	2,200,000	2,561,900	2,638,800	2,718,000	2,799,500	2,883,500	2,970,000
Transient Occupancy Tax	1,593,300	1,548,900	1,100,000	1,060,000	1,325,000	1,457,500	1,493,900	1,531,200	1,569,500	1,608,700
Other Taxes	657,300	688,900	308,700	403,100	524,000	681,200	698,200	715,700	733,600	751,900
Franchise Fees	738,100	751,000	695,400	764,800	709,300	723,500	738,000	752,800	767,900	783,300
Licenses and Permits	571,500	223,300	322,600	323,300	329,800	336,400	343,100	350,000	357,000	364,100
Charges for Services	833,200	561,900	404,100	396,600	495,800	619,800	632,200	644,800	657,700	670,900
Developer Reimbursements (4)	1,311,700	1,247,000	3,700	-	-	-	-	-	-	-
Transfer in - Interfund for Support Svcs	1,183,700	1,313,800	1,457,900	1,582,000	1,692,700	1,788,900	1,848,500	1,931,700	2,018,600	2,109,400
Transfer in - Gasoline Tax (1)	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
All other	1,123,400	2,966,500	1,925,000	1,533,100	1,563,800	1,595,100	1,627,000	1,659,500	1,692,700	1,726,600
<b>Total Revenues</b>	<b>20,891,000</b>	<b>22,864,300</b>	<b>19,604,800</b>	<b>19,980,800</b>	<b>21,434,000</b>	<b>22,589,800</b>	<b>23,428,600</b>	<b>24,301,200</b>	<b>25,209,200</b>	<b>26,153,900</b>
<b>Expenditures</b>										
Salaries (2)(5)	4,852,500	4,681,000	5,346,500	5,362,000	5,989,400	6,169,100	6,354,200	6,544,800	6,741,100	6,943,300
Benefits	1,152,200	1,231,400	1,261,800	1,288,400	1,327,100	1,386,900	1,407,900	1,450,100	1,493,600	1,538,400
Retirement (CalPERS)	610,100	659,600	731,900	735,800	765,200	795,800	827,600	860,700	895,100	930,900
Retiree Medical (OPEB)	413,900	312,400	312,200	564,800	581,700	599,200	617,200	635,700	654,800	674,400
<b>Subtotal Personnel</b>	<b>7,028,700</b>	<b>6,884,400</b>	<b>7,652,400</b>	<b>7,951,000</b>	<b>8,663,400</b>	<b>8,931,000</b>	<b>9,206,900</b>	<b>9,491,300</b>	<b>9,784,600</b>	<b>10,087,000</b>
Supplies & Services	4,931,700	5,380,000	4,236,300	4,437,900	4,571,000	4,708,100	4,849,300	4,994,800	5,144,600	5,298,900
Internal Service Funds	1,086,200	1,230,500	712,000	1,312,600	1,352,000	1,392,600	1,434,400	1,477,400	1,521,700	1,567,400
Debt Service	896,300	792,800	473,200	476,200	473,200	473,200	473,200	473,200	473,200	473,200
Sheriff Contract	6,029,400	6,210,300	6,751,200	6,953,700	7,162,311	7,377,180	7,598,496	7,826,451	8,061,244	8,303,081
Economic Development (3) (6)	106,100	50,100	53,500	50,100	51,600	53,100	54,700	56,300	58,000	59,700
Street Maintenance (3)	281,800	272,200	368,500	364,700	375,600	386,900	398,500	410,500	422,800	435,500
Utilities & Maintenance (3)	337,200	318,400	317,700	363,300	374,200	385,400	397,000	408,900	421,200	433,600
All Other Expenses	52,600	(76,300)	634,500	122,500	126,200	130,000	133,900	137,900	142,000	146,300
<b>Subtotal Non-Personnel</b>	<b>13,721,300</b>	<b>14,178,000</b>	<b>13,546,900</b>	<b>14,081,000</b>	<b>14,486,111</b>	<b>14,906,480</b>	<b>15,339,496</b>	<b>15,785,451</b>	<b>16,244,744</b>	<b>16,717,681</b>
<b>Total Expenses</b>	<b>20,750,000</b>	<b>21,062,400</b>	<b>21,199,300</b>	<b>22,032,000</b>	<b>23,149,511</b>	<b>23,837,480</b>	<b>24,546,396</b>	<b>25,276,751</b>	<b>26,029,344</b>	<b>26,804,681</b>
<b>Change to Reserve - Surplus/(Shortfall)</b>	<b>141,000</b>	<b>1,801,900</b>	<b>(1,594,500)</b>	<b>(2,051,200)</b>	<b>(1,715,511)</b>	<b>(1,247,680)</b>	<b>(1,117,796)</b>	<b>(975,551)</b>	<b>(820,144)</b>	<b>(650,981)</b>

(1) 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.

(2) For 2019/2020, includes positions as presented in recommended budget. No additional positions are assumed. Reflects all changes as per current labor MOU.

(3) Excludes salaries, benefits and internal service charges (included elsewhere in the table).

(4) To reduce volatility within the General Fund, Fund 105 was created to account for Developer Projects separately.

(5) Projected 2020-2021 Salaries includes \$600K of Overtime and Part time and 20% Benefits for Overtime and Part time.

(6) Economic Development 2019-20 Estimated Actual includes \$50K for Econ Dev Support Svcs with New Econ Advisory Inc.

# General Fund Multi-Year Projections

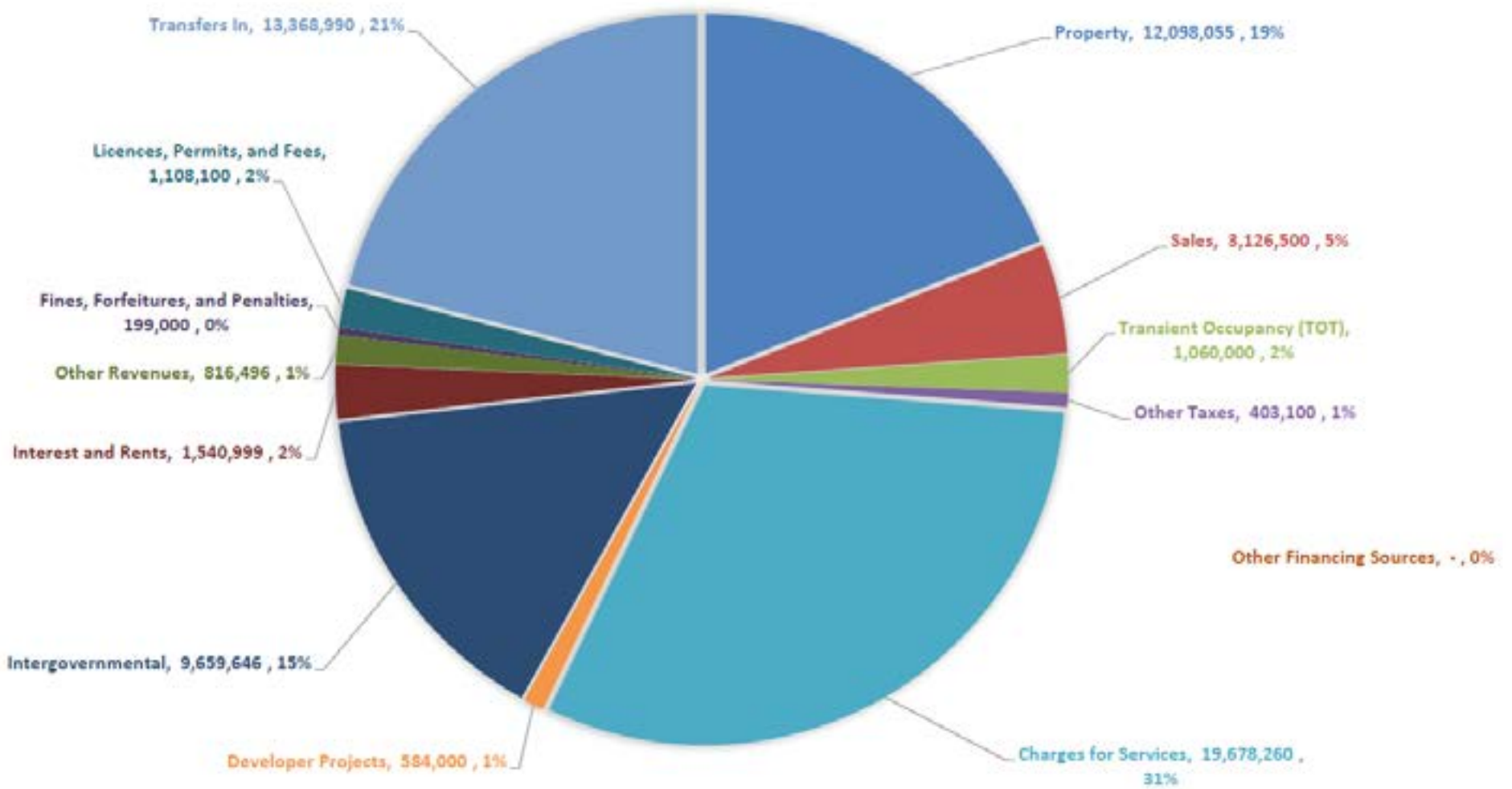
## General Fund - Fund Balance and Reserve Projections

Reserves	FY 2018-19 Actual	FY 2019-20 Est Actual	FY 2020-21 Adopted	Projected 2021-2022	Projected 2022-2023	Projected 2023-2024	Projected 2024-2025	Projected 2025-2026	Projected 2026-2027
<b>General Fund Reserve</b>									
Target Reserve (1)	5,187,500	5,265,600	5,295,800	5,508,000	5,787,400	5,959,400	6,136,600	6,319,200	6,507,300
Amount Funded, beginning of year	4,450,888	4,596,464	4,748,657	5,041,670	5,202,530	5,382,212	5,567,385	5,757,911	5,954,255
Increase to Reserves (2)	145,576	152,193	293,013	160,860	179,682	185,073	190,626	196,344	202,233
Amount Funded, end of year	4,596,464	4,748,657	5,041,670	5,202,530	5,382,212	5,567,285	5,757,911	5,954,255	6,156,488
<b>Capital Projects Reserve</b>									
Target Reserve	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Amount Funded, beginning of year	1,750,000	1,425,000	1,525,000	1,625,000	1,725,000	1,825,000	1,925,000	2,000,000	2,000,000
Increase (Decrease) to Reserves (3)	(325,000)	100,000	100,000	100,000	100,000	100,000	75,000	-	-
Amount Funded, end of year	1,425,000	1,525,000	1,625,000	1,725,000	1,825,000	1,925,000	2,000,000	2,000,000	2,000,000
<b>Economic Development Reserve</b>									
Target Reserve	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Amount Funded, beginning of year	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Increase to Reserves	-	-	-	-	-	-	-	-	-
Amount Funded, end of year	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00	1,000,000.00
Total Increase (Decrease) to Reserves	(179,424.00)	252,193.00	393,013.00	260,860.00	279,682.00	285,073.00	265,626.00	196,344.00	202,233.00
<b>"All Other" Fund Balance (4)</b>									
Beginning "All Other" Fund Balance	1,356,295	3,337,802	1,491,109	(953,104)	(2,929,475)	(4,456,838)	(5,859,707)	(7,100,883)	(8,117,371)
Net Operating Results to Fund Balance	2,036,481	(1,755,958)	(2,204,522)	(1,976,371)	(1,527,362)	(1,402,869)	(1,241,177)	(1,016,488)	(853,215)
Increase (Decrease) to Reserves	(54,974)	(90,735)	(239,691)	-	-	-	-	-	-
Ending "All Other" Fund Balance	3,337,802	1,491,109	(953,104)	(2,929,475)	(4,456,838)	(5,859,707)	(7,100,883)	(8,117,371)	(8,970,587)

- (1) Target is 25% of General Fund expenditures for the prior year.
- (2) 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).
- (3) Minimum increase is \$100,000 per year.
- (4) "All Other" Fund Balance includes nonspendable, restricted, committed, assigned, and unassigned balances remaining.

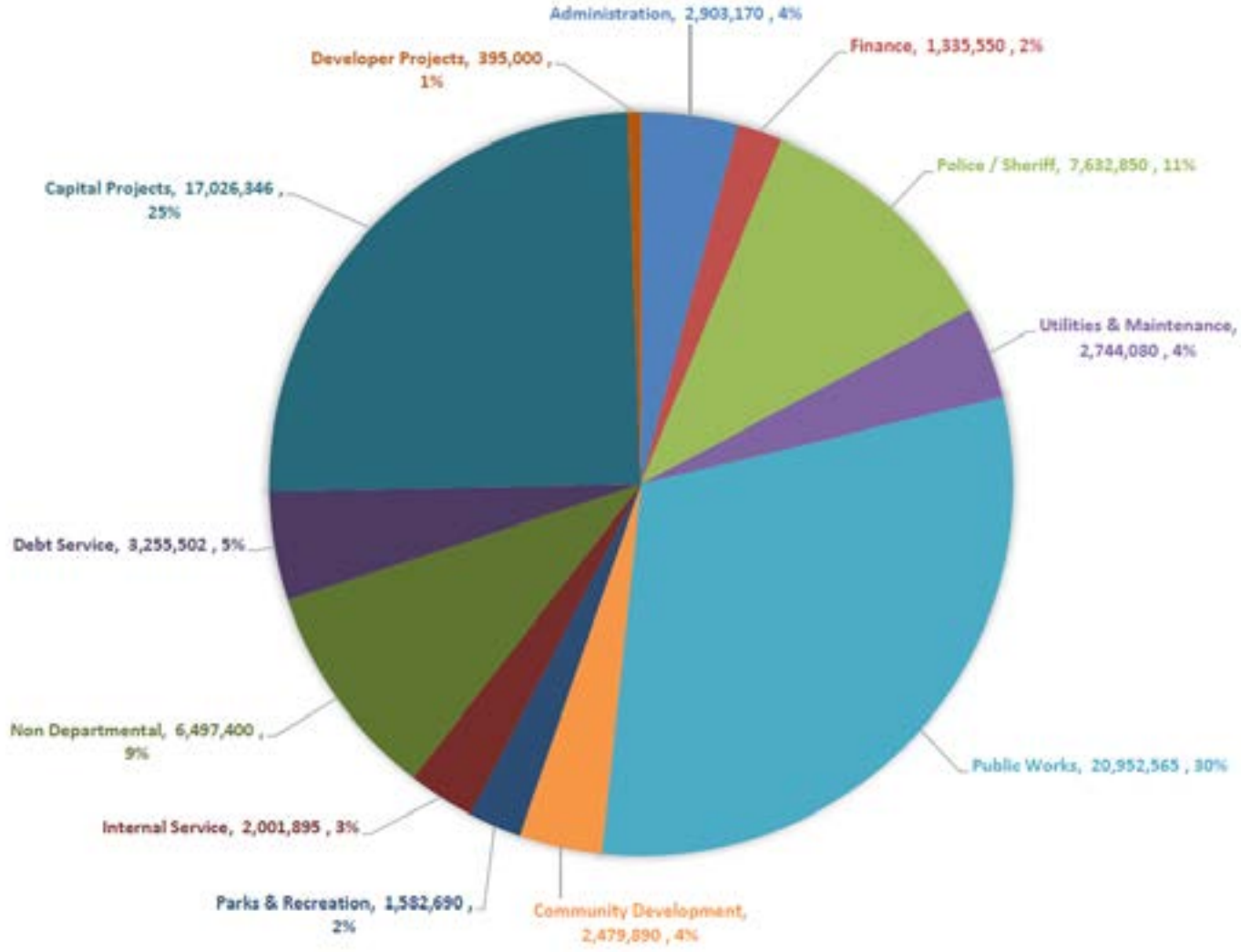
# Summary - Revenues

## All Operating Funds - Revenues



# Summary - Expenses

## All Operating Funds - Expenses





# Summary - Funds

Fund No.	Fund	Estimated Ending Balance at 6/30/2020	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/21
<b>General Fund</b>					
100	General Fund	8,989,201	19,888,660	20,541,765	\$ 8,336,096
105	Developer Projects	-	584,000	395,000	189,000
	<b>Total General Fund</b>	<b>8,989,201</b>	<b>20,472,660</b>	<b>20,936,765</b>	<b>8,525,096</b>
<b>Special Revenue Funds</b>					
210	Storm Drain/Measure A	6,711,200	118,500	561,000	6,268,700
211	Measure T	30,900	929,100	960,000	-
212	Gas Tax/HUTA	(180,100)	457,100	578,000	(301,000)
213	Gas Tax/RMRA	320,125	390,600	225,000	485,725
215	CallHome	26,147	1,100,300	1,126,447	-
216	CDBG	4,963	4,600	9,563	-
217	HOME-8993	13,650	1,600	15,250	-
218	Citizens Options for Public Safety (COPS)	0	140,200	140,200	-
220	BEGIN Program	4,804	90,596	95,400	-
230	State Grants	-	5,558,110	5,558,110	-
240	Federal Grants	-	1,974,436	1,974,436	-
252	Newell Open Space	231,706	12,900	125,700	118,906
254	La Vigne Open Space Maintenance	177,271	4,400	9,000	172,671
261-263	Lighting & Landscaping Assmt District	1,954,324	664,604	857,696	1,761,232
280	Cannabis	35,062	20,050	10,000	45,112
	<b>Total Special Revenue Funds</b>	<b>9,330,052</b>	<b>11,467,096</b>	<b>12,245,802</b>	<b>8,551,346</b>

# Summary - Funds

Fund No.	Fund	Estimated Ending Balance at 6/30/2020	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/21
<b>Capital Project Funds</b>					
310	Park Impact Fees	1,254,056	70,100	160,026	1,164,130
320	Traffic Impact Fees	4,130,287	2,085,900	2,955,555	3,260,632
330	Civic Impact Fees	1,804,986	417,800	284,200	1,938,586
340	Affordable Housing	255,047	1,068,000	134,000	1,189,047
370	Zero Water Footprint	352,178	301,500	427,509	226,169
381	Community Facilities District	65,200	10,066,490	9,998,490	133,200
	<b>Total Capital Projects Funds</b>	<b>7,861,754</b>	<b>14,009,790</b>	<b>13,959,780</b>	<b>7,911,764</b>
<b>Debt Service Funds</b>					
410	2002 Lease Revenue / Gym	-	285,300	284,200	1,100
420	Cabernet Village / City Hall	-	478,500	476,200	2,300
440	Engie Equipment Lease	-	96,500	96,500	-
	<b>Total Debt Service Funds</b>	<b>-</b>	<b>860,300</b>	<b>856,900</b>	<b>3,400</b>

# Summary - Funds

Fund No.	Fund	Estimated Ending Balance at 6/30/2020	Est. Revenues & Transfers In	Appropriations & Transfers Out	Estimated Balance 6/30/21
<b>Enterprise Funds</b>					
510	Water Operations	8,026,780	7,457,000	9,455,980	6,027,800
520	Water Capacity Fees	2,775,314	1,520,800	1,626,594	2,669,520
540	Wastewater Operations	4,077,030	4,932,000	7,391,220	1,617,810
550	Wastewater Capacity Fees	133,503	757,800	50,000	811,303
580	Recycled Water	36,172	201,000	150,000	87,172
	<b>Total Enterprise Funds</b>	<b>15,048,799</b>	<b>14,868,600</b>	<b>18,673,794</b>	<b>11,243,605</b>
<b>Internal Service Funds</b>					
651	Building Maintenance	135,289	518,300	510,820	142,769
652	Fleet	1,013,907	716,400	929,900	800,407
653	Information Systems	329,192	553,300	516,677	365,815
654	Legal Services	-	176,700	176,500	200
	<b>Total Internal Service Funds</b>	<b>1,478,388</b>	<b>1,964,700</b>	<b>2,133,897</b>	<b>1,309,191</b>
	<b>Total All Funds</b>	<b>42,708,193</b>	<b>63,643,146</b>	<b>68,806,938</b>	<b>37,544,401</b>

# All Operating Funds Summary - Revenues

	Total All Funds	General Fund	Developer Projects	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Capital Projects Funds
Taxes								
Property	\$ 12,098,055.00	11,417,900.00	-	680,155.00	-	-	-	-
Sales	3,126,500.00	2,200,000.00	-	926,500.00	-	-	-	-
Transient Occupancy (TOT)	1,060,000.00	1,060,000.00	-	-	-	-	-	-
Other Taxes	403,100.00	403,100.00	-	-	-	-	-	-
Charges for Services	19,678,260.00	245,260.00	-	-	3,752,000.00	-	13,810,400.00	1,870,600.00
Developer Projects	584,000.00	-	584,000.00	-	-	-	-	-
Intergovernmental	9,659,646.00	40,600.00	-	9,619,046.00	-	-	-	-
Interest and Rents	1,540,999.00	449,700.00	-	194,299.00	191,300.00	3,400.00	678,200.00	24,100.00
Other Revenues	816,496.00	421,400.00	-	95,096.00	-	-	230,000.00	70,000.00
Fines, Forfeitures, and Penalties	199,000.00	49,000.00	-	-	-	-	150,000.00	-
Licences, Permits, and Fees	1,108,100.00	1,088,100.00	-	20,000.00	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Transfers In	13,368,990.00	2,513,600.00	-	9,998,490.00	-	856,900.00	-	-
<b>Total Revenues</b>	<b>\$ 63,643,146.00</b>	<b>\$ 19,888,660.00</b>	<b>\$ 584,000.00</b>	<b>\$ 21,533,586.00</b>	<b>\$ 3,943,300.00</b>	<b>\$ 860,300.00</b>	<b>\$ 14,868,600.00</b>	<b>\$ 1,964,700.00</b>

# All Operating Funds Summary - Expenditures

	Total All Funds	General Fund	Developer Projects	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Capital Projects Funds
<b>Administration</b>								
City Council	\$ 166,400.00	166,400.00						
City Manager	724,100.00	724,100.00						
City Clerk	436,450.00	436,450.00						
City Attorney	390,000.00	390,000.00						
Human Resources	304,595.00	304,595.00						
Risk Management	530,100.00	530,100.00						
Economic Development	5,100.00	5,100.00						
Housing Services	65,000.00	65,000.00						
Neighborhood Programs	281,425.00	281,425.00						
	<u>2,903,170.00</u>	<u>2,903,170.00</u>	-	-	-	-	-	-
<b>Finance</b>								
Finance	770,930.00	770,930.00						
Utility Billing	564,620.00	564,620.00						
	<u>1,335,550.00</u>	<u>1,335,550.00</u>	-	-	-	-	-	-
<b>Police / Sheriff</b>								
	<u>7,632,850.00</u>	<u>7,492,650.00</u>	-	-	140,200.00	-	-	-
<b>Utilities &amp; Maintenance</b>								
Public Works Administration	134,800.00	\$ 134,800.00						
Streets & Roads	1,058,120.00	\$ 758,120.00			300,000.00			
Storm Drain/Measure A	299,700.00	\$ 299,700.00						
Parks Maintenance	1,251,460.00	\$ 1,251,460.00						
	<u>2,744,080.00</u>	<u>2,444,080.00</u>	-	-	300,000.00	-	-	-

# All Operating Funds Summary - Expenditures

	Total All Funds	General Fund	Developer Projects	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Capital Projects Funds
<b>Public Works</b>								
Public Works Administration	397,395.00	397,395.00						
Capital Projects Admin	792,000.00	792,000.00						
Streets & Roads	3,000.00				3,000.00			
Storm Drain/Measure A	634,750.00	151,750.00			483,000.00			
Fleet Operations	-							
Building Maintenance	-							
Parks Maintenance	134,700.00				134,700.00			
City Engineer	255,350.00	255,350.00						
Lighting & Landscape Admin	485,280.00				485,280.00			
Community Facilities Districts	9,998,490.00				9,998,490.00			
Water Enterprise	3,772,080.00			3,772,080.00				
Wastewater Enterprise	4,479,520.00			4,479,520.00				
	<b>20,952,565.00</b>	<b>1,596,495.00</b>	<b>-</b>	<b>8,251,600.00</b>	<b>11,104,470.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Community Development</b>								
Planning	399,920.00	389,920.00			10,000.00			
Housing Services	1,405,060.00	24,400.00			1,246,660.00			134,000.00
Building & Safety	674,910.00	674,910.00						
	<b>2,479,890.00</b>	<b>1,089,230.00</b>	<b>-</b>	<b>-</b>	<b>1,256,660.00</b>	<b>-</b>	<b>-</b>	<b>134,000.00</b>

# All Operating Funds Summary - Expenditures

	Total All Funds	General Fund	Developer Projects	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Internal Service Funds	Capital Projects Funds
<b>Parks &amp; Recreation</b>								
Parks & Rec Admin	537,120.00	537,120.00						
Recreation Programs	518,400.00	518,400.00						
Aquatics Programs	321,720.00	321,720.00						
Senior/Multi-Use Center	127,150.00	127,150.00						
Neighborhood Programs	-							
Facility Rentals	78,300.00	78,300.00						
	<b>1,582,690.00</b>	<b>1,582,690.00</b>	-	-	-	-	-	-
<b>Internal Service</b>								
Building Maintenance	501,320.00						501,320.00	
Fleet Operations	883,500.00						883,500.00	
Information Systems	440,574.80						440,574.80	
Legal Services	176,500.00						176,500.00	
	<b>2,001,894.80</b>	-	-	-	-	-	<b>2,001,894.80</b>	-
<b>Non Departmental</b>	<b>6,497,400.00</b>	<b>1,606,300.00</b>		<b>4,871,200.00</b>			<b>19,900.00</b>	
<b>Debt Service</b>	<b>3,255,502.00</b>	<b>491,600.00</b>		<b>1,510,700.00</b>		<b>856,900.00</b>	<b>112,102.00</b>	<b>284,200.00</b>
<b>Capital Projects</b>	<b>17,026,346.00</b>			<b>4,040,294.00</b>	<b>9,442,962.00</b>			<b>3,543,090.00</b>
<b>Developer Projects</b>	<b>395,000.00</b>		<b>395,000.00</b>					
<b>Total Budget</b>	<b>\$ 68,806,937.80</b>	<b>\$ 20,541,765.00</b>	<b>\$ 395,000.00</b>	<b>\$ 18,673,794.00</b>	<b>\$ 22,244,292.00</b>	<b>\$ 856,900.00</b>	<b>\$ 2,133,896.80</b>	<b>\$ 3,961,290.00</b>

# Summary – Interfund Transfers

## 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, Human Resources, etc. This is explained in detail later in this section.
2. Debt Service expenses which are funded from the General Fund, Civic Facilities and Enterprise Funds.
3. Street Maintenance, Lighting and 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
<b>Transfers In:</b>						
Support Service Charges	1,490,400				\$	1,490,400
City Attorney	100,000					100,000
Measure A Fund Reimb	483,000					483,000
Capital Projects				3,111,420	23,756,000	26,867,420
COPS Subvention	140,200					140,200
Gas Tax	300,000					300,000
Debt Service		856,900		389,600		1,246,500
	<b>\$ 2,513,600</b>	<b>856,900</b>	<b>-</b>	<b>3,501,020</b>	<b>23,756,000</b>	<b>\$ 30,627,520</b>
<b>Transfers Out:</b>						
Support Services				1,490,400	\$	1,490,400
Legal Services				100,000		100,000
Measure A			483,000			483,000
Gas Tax			300,000			300,000
COPS Subvention			140,200			140,200
Capital Projects			9,285,546	4,040,294	13,541,580	26,867,420
Debt Service	491,600		284,200	470,700	-	1,246,500
	<b>\$ 491,600</b>	<b>-</b>	<b>10,492,946</b>	<b>6,101,394</b>	<b>13,541,580</b>	<b>\$ 30,627,520</b>



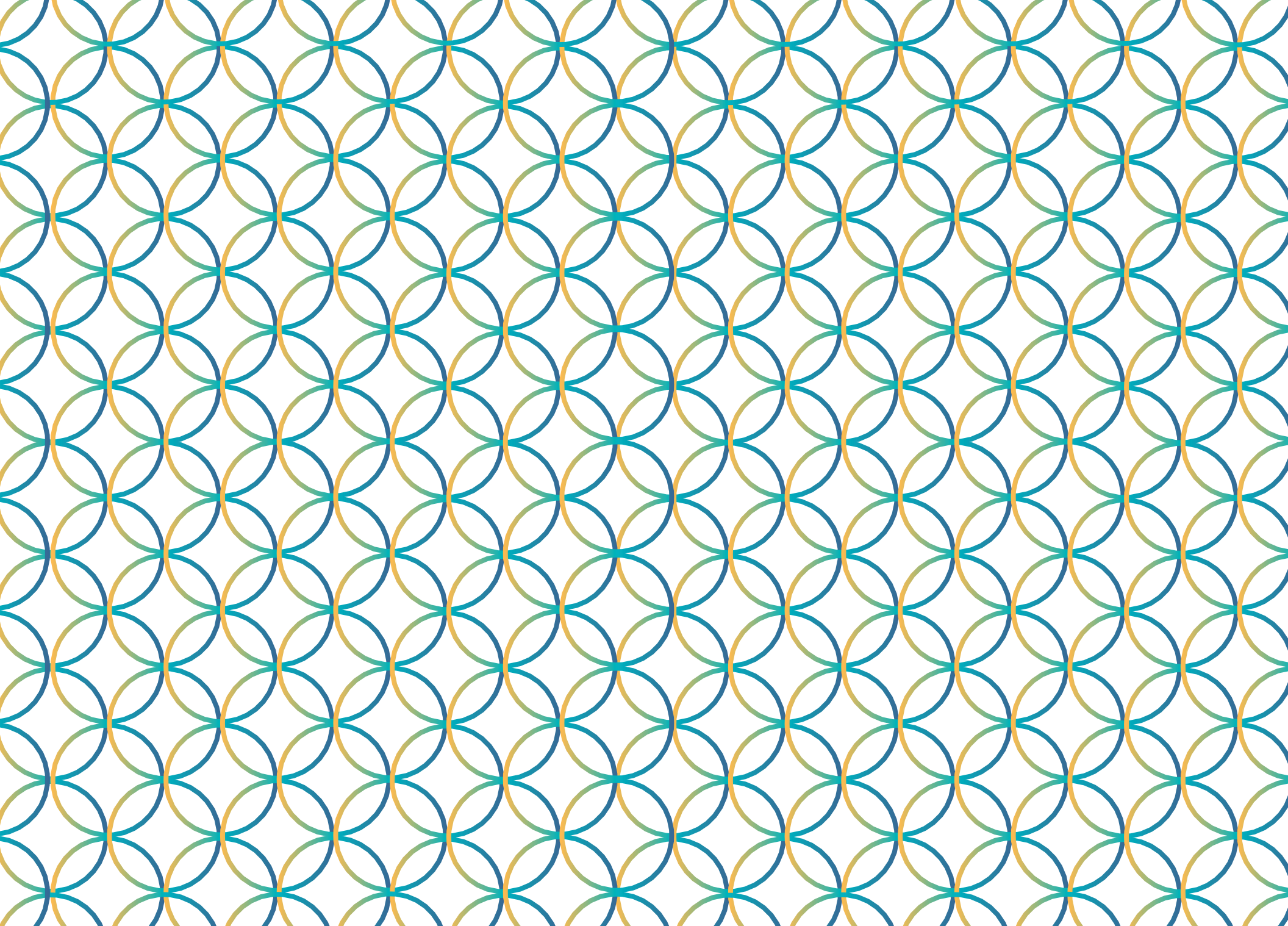
# Summary – Interfund Transfers

## Transfers and Support Services Cost Allocations

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) are budgeted in those funds as expenses and recorded as contra-expenses in the General Fund.

### Summary of Support Services Transfers

	Transfers In	Transfers Out	
Support Services:	Total Support Service	Water Enterprise	Wastewater Enterprise
Human Resources	\$ (100,200)	49,500	\$ 50,700
Risk Management	(150,000)	75,500	74,500
Finance	(245,300)	121,200	124,100
Utility Billing	(628,200)	314,100	314,100
Utilities & Maintenance Administration	(86,700)	42,800	43,900
Public Works Administration	(280,000)	138,300	141,700
<b>TOTALS</b>	<b>\$ (1,490,400)</b>	<b>741,400</b>	<b>\$ 749,000</b>



# Staffing



# Summary – Staffing

## Fund Summary - Staffing Full Time Equivalents (FTE)

Fund	Authorized Personnel FY 18-19	Authorized Personnel FY 19-20	Authorized Personnel FY 20-21
<b>General Fund</b>			
Administration	12.50	12.00	13.00
Finance	7.90	7.90	7.90
Police - Includes Sheriff Contract	26.70	26.70	26.00
Utilities & Maintenance	-	-	11.70
Public Works	15.30	20.20	7.20
Community Development	6.50	6.50	5.50
Parks & Recreation	14.00	9.60	9.60
Non-Departmental	1.30	1.30	1.00
<b>Total General Fund</b>	<b>84.20</b>	<b>84.20</b>	<b>81.90</b>
<b>Water Enterprise Fund</b>	<b>11.25</b>	<b>11.75</b>	<b>12.30</b>
<b>Waste Water Enterprise Fund</b>	<b>14.35</b>	<b>13.85</b>	<b>12.60</b>
<b>Internal Service</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>
<b>Total Staffing</b>	<b>112.00</b>	<b>112.00</b>	<b>109.00</b>

# Summary – Staffing

## Summary - Department Staffing

Department and Divisions	Authorized Personnel FY 18-19	Authorized Personnel FY 19-20	Authorized Personnel FY 20-21
<b>Administration</b>			
City Council	5.00	5.00	5.00
City Manager	2.50	3.00	3.00
City Clerk	2.00	2.00	2.00
Communications	1.00	1.00	1.00
Human Resources	2.00	1.00	2.00
<b>Administration Total</b>	<b>12.50</b>	<b>12.00</b>	<b>13.00</b>
<b>Finance</b>			
Finance	4.10	4.10	4.10
Utility Billing	3.80	3.80	3.80
<b>Finance Total</b>	<b>7.90</b>	<b>7.90</b>	<b>7.90</b>
<b>Police</b>			
City Staff	2.70	2.70	2.00
Sheriff's Contract	24.00	24.00	24.00
<b>Police / Sheriff Total</b>	<b>26.70</b>	<b>26.70</b>	<b>26.00</b>
<b>Maintenance &amp; Utilities</b>			
Maintenance & Utilities Administration	-	-	0.90
Streets Maintenance	-	-	2.70
Maintenance & Utilities Storm Drainage	-	-	2.70
Parks Maintenance	-	-	5.40
Water Treatment Plant	-	-	6.00
Water Distribution	-	-	5.25
Water-Non-Departmental	-	-	1.05
Wastewater Treatment Plant	-	-	6.00
Collections	-	-	3.25
Environmental Compliance	-	-	2.30
Wastewater Non-Departmental	-	-	1.05
<b>Maintenance &amp; Utilities Total</b>	<b>-</b>	<b>-</b>	<b>36.60</b>
<b>Public Works</b>			
Streets Maintenance	3.95	3.95	-
Parks Maintenance	-	5.40	-
Public Works Administration	3.50	3.00	2.00
Capital Projects	4.00	4.00	3.00
Storm Drainage	2.35	2.35	0.70
City Engineer	1.50	1.50	1.50

# Summary – Staffing

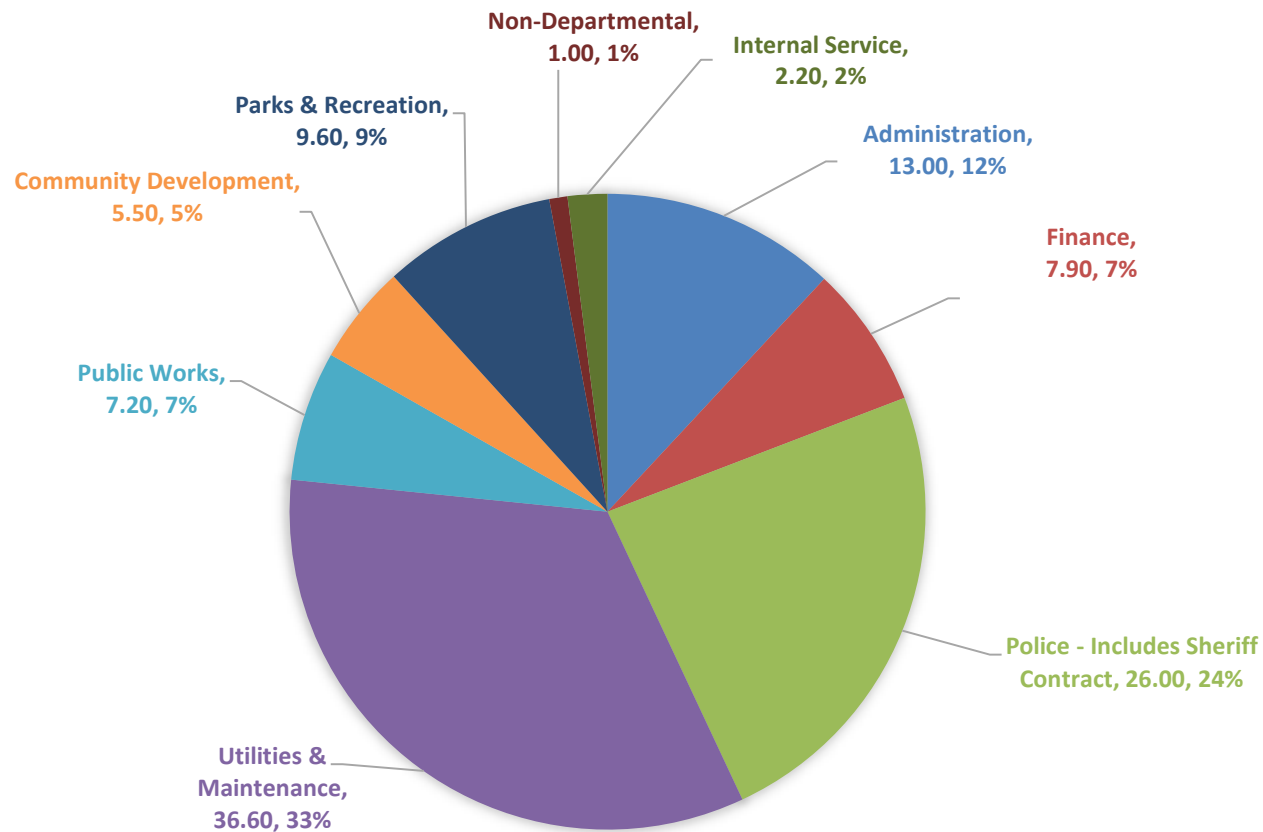
## Summary - Staffing

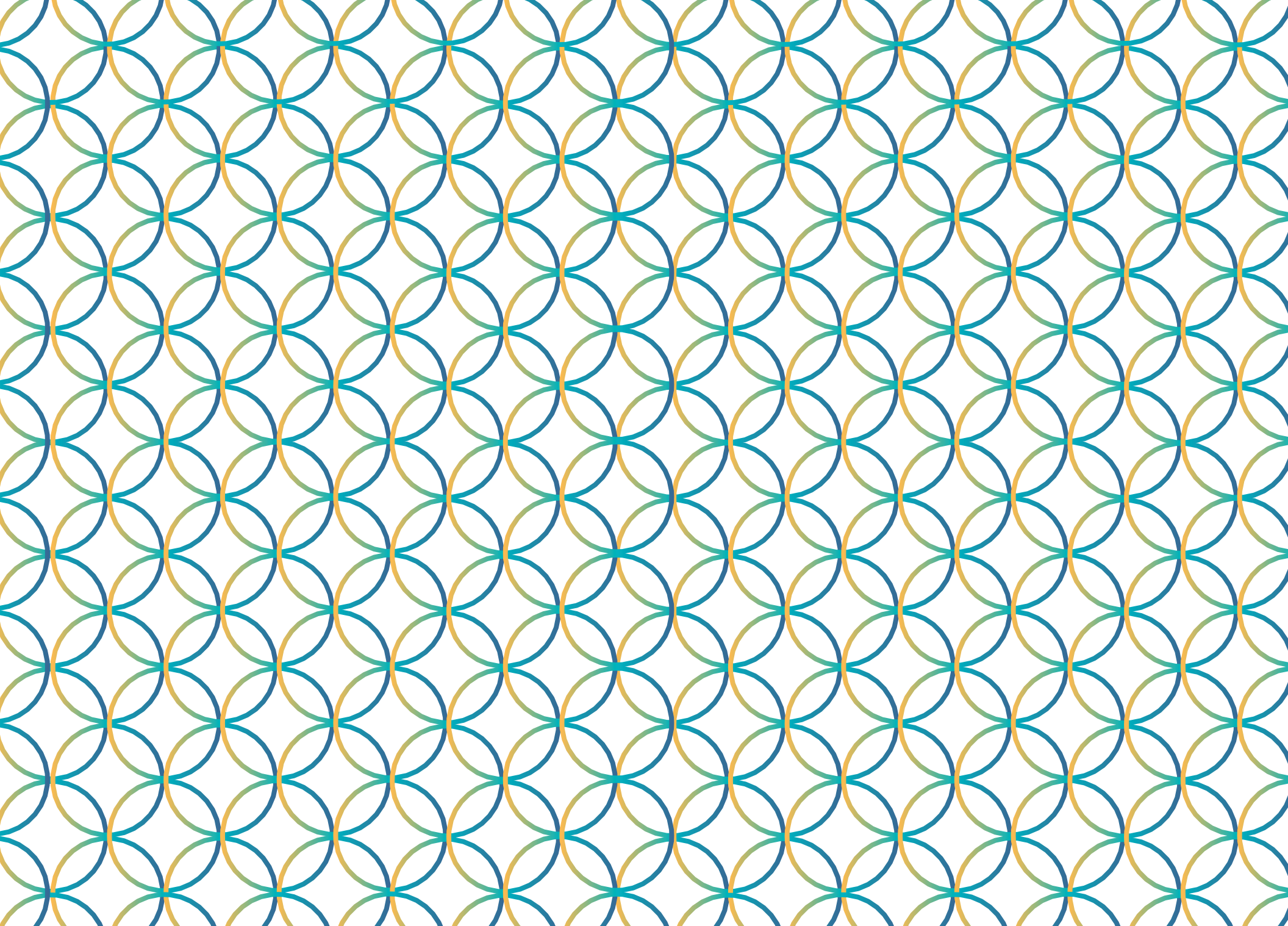
Department and Divisions	Authorized Personnel FY 18-19	Authorized Personnel FY 19-20	Authorized Personnel FY 20-21
Water Treatment Plant	5.00	5.50	-
Water Distribution	5.25	5.25	-
Water-Non-Departmental	1.00	1.00	-
Wastewater Treatment Plant	7.00	6.50	-
Collections	3.25	3.25	-
Environmental Compliance	3.10	3.10	-
Wastewater Non-Departmental	1.00	1.00	-
<b>Public Works Total</b>	<b>40.90</b>	<b>45.80</b>	<b>7.20</b>
<b>Community Development</b>			
Planning	2.75	2.75	2.45
Housing Services	0.10	0.10	0.10
Building & Safety	3.65	3.65	2.95
<b>Community Development Total</b>	<b>6.50</b>	<b>6.50</b>	<b>5.50</b>
<b>Parks &amp; Recreation</b>			
Parks Maintenance	5.40	-	-
Parks & Recreation Administration	3.30	3.10	3.10
Recreation Programs	3.10	4.30	4.30
Aquatics Programs	1.90	1.90	1.90
Facility Rentals	0.30	0.30	0.30
<b>Park &amp; Recreation Total</b>	<b>14.00</b>	<b>9.60</b>	<b>9.60</b>
<b>Non Departmental</b>			
Non Departmental	1.30	1.30	1.00
<b>Non Departmental Total</b>	<b>1.30</b>	<b>1.30</b>	<b>1.00</b>
<b>Internal Services</b>			
Building Maintenance	1.05	1.05	1.05
Fleet Operations	1.05	1.05	1.05
Information Systems	0.10	0.10	0.10
Legal Services	-	-	-
<b>Internal Services Total</b>	<b>2.20</b>	<b>2.20</b>	<b>2.20</b>
<b>Total Staffing</b>	<b>112.00</b>	<b>112.00</b>	<b>109.00</b>

# Summary – Staffing

## Summary – Staffing Full Time Equivalents (FTE)

### Summary Staffing Chart









# General Fund

# 2020-21 Fiscal Year Budget

## General Fund Summary

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2019/20 Est Actual	2020/21 Adopted
<b>Beginning Fund Balance</b>	<b>\$ 8,364,187</b>	<b>8,557,225</b>	<b>10,359,265</b>	<b>10,359,265</b>	<b>\$ 8,989,201</b>
<b>Revenues</b>					
Property Tax	\$ 9,778,187	10,552,090	10,744,900	11,187,400	\$ 11,417,900
Sales Tax	2,800,575	2,710,944	2,511,700	1,900,000	2,200,000
Transient Occupancy Tax	1,593,331	1,548,920	1,593,300	1,100,000	1,060,000
Other Taxes - Cardroom Tax, TBID & BL	657,300	688,900	403,300	366,900	403,100
Franchise Taxes	738,064	750,990	743,800	823,400	764,800
Fines and Forfeitures	91,740	151,166	90,500	67,500	49,000
Licenses and Permits	571,500	223,300	324,100	322,600	323,300
Intergovernmental	113,067	290,984	40,600	91,900	40,600
Charges for Services	833,154	561,942	557,000	407,800	245,260
Charges for Developer Projects*	1,311,654	1,247,034	-	-	-
Interest and Rents	210,046	987,814	466,700	453,400	449,700
Other Revenues	548,626	715,518	429,100	487,775	421,400
Transfers In	1,696,019	2,434,892	2,561,300	2,582,300	2,513,600
<b>Total Operating Revenues</b>	<b>\$ 20,943,263</b>	<b>22,864,495</b>	<b>20,466,300</b>	<b>19,790,975</b>	<b>\$ 19,888,660</b>
<b>Expenditures</b>					
Salaries & Benefits	\$ 6,004,719	5,912,403	7,198,000	6,570,000	\$ 5,848,290
PERS Retirement	610,073	659,569	741,500	731,900	670,600
Post Employment Medical Benefits	413,918	312,407	290,700	312,200	564,800
Maintenance & Utilities	527,644	455,077	507,300	505,400	535,200
Supplies & Services	11,158,753	11,776,022	10,992,400	11,221,821	10,940,375
Internal Service Fees	1,086,200	1,230,500	727,000	712,000	1,443,200
Capital Outlay	49,043	23,712	194,600	183,000	97,000
Transfers Out	899,874	692,767	753,078	924,718	442,300
<b>Total Operating Expenditures</b>	<b>\$ 20,750,225</b>	<b>21,062,456</b>	<b>21,404,578</b>	<b>21,161,039</b>	<b>\$ 20,541,765</b>
<b>Annual Surplus (Shortfall)</b>	<b>\$ 193,038</b>	<b>1,802,039</b>	<b>(938,278)</b>	<b>(1,370,064)</b>	<b>\$ (653,105)</b>
Ending Fund Cash Balance (CAFR)	\$ 8,557,225	10,359,265	9,420,987	8,989,201	\$ 8,336,096

# 2020-21 Fiscal Year Budget

## General Fund Summary

	2017/18 Actual	2018/19 Actual	2019/20 Adopted	2019/20 Est Actual	2020/21 Adopted
<b>Fund Balance Designations:</b>					
<b>Nonspendable</b>					
Property held for resale	\$ 530,868	412,504	412,504	412,504	\$ 412,504
Prepaid expenditures and deposits	32,427	14,432	14,432	14,432	14,432
<b>Total Nonspendable</b>	<b>\$ 563,295</b>	<b>426,936</b>	<b>426,936</b>	<b>426,936</b>	<b>\$ 426,936</b>
<b>Restricted</b>					
Vehicle Enforcement (AVA & Tow Fee)	\$ 153,925	227,878	227,878	137,143	\$ 120,143
Other Activities (TBID;Donation;Clark Ranch)	115,106	122,347	122,347	122,347	122,347
<b>Total Restricted</b>	<b>\$ 269,031</b>	<b>350,225</b>	<b>350,225</b>	<b>259,490</b>	<b>\$ 242,490</b>
<b>Unrestricted</b>					
<b>Committed</b>					
Contingency	\$ 4,450,888	4,596,464	4,596,464	4,748,657	\$ 5,041,670
Capital Projects	1,750,000	1,425,000	1,425,000	1,525,000	1,625,000
<b>Total Committed</b>	<b>\$ 6,200,888</b>	<b>6,021,464</b>	<b>6,021,464</b>	<b>6,273,657</b>	<b>\$ 6,666,670</b>
<b>Assigned</b>					
Economic Development	\$ 1,000,000	1,000,000	1,000,000	1,000,000	\$ 1,000,000
General Plan Update	222,500	222,691	222,691	222,691	-
<b>Total Assigned</b>	<b>1,222,500</b>	<b>1,222,691</b>	<b>1,222,691</b>	<b>1,222,691</b>	<b>1,000,000</b>
<b>Unassigned</b>					
	301,511	2,337,949	1,399,671	806,427	-
<b>Total Unrestricted</b>	<b>\$ 7,724,899</b>	<b>9,582,104</b>	<b>8,643,826</b>	<b>8,302,775</b>	<b>\$ 7,666,670</b>
<b>Total Designated Fund Balance</b>	<b>\$ 8,557,225</b>	<b>10,359,265</b>	<b>9,420,987</b>	<b>8,989,201</b>	<b>\$ 8,336,096</b>

# 2020-21 Fiscal Year Budget

## General Fund Revenues by Category

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Property Taxes</b>				
Property Tax - Cur Sec	7,565,674	8,213,997	8,800,000	9,042,000
Property Tax - Cur Unsec	263,389	271,257	300,000	313,500
Supplemental Property Tax	244,039	230,453	200,000	175,000
Prior Year Property Tax	69,815	92,331	105,000	105,000
Homeowner's Exemption	33,175	33,662	32,400	32,400
Prop Tax In Lieu of VLF	1,498,166	1,599,216	1,700,000	1,700,000
Property Transfer Tax	103,930	111,175	50,000	50,000
<b>Total Property Taxes</b>	<b>9,778,187</b>	<b>10,552,090</b>	<b>11,187,400</b>	<b>11,417,900</b>
<b>Sales Taxes</b>				
Sales & Use Tax	2,800,575	2,710,944	1,900,000	2,200,000
<b>Total Sales Taxes</b>	<b>2,800,575</b>	<b>2,710,944</b>	<b>1,900,000</b>	<b>2,200,000</b>
<b>Other Taxes - TOT</b>				
Transient Occupancy Tax	1,593,331	1,548,920	1,100,000	1,060,000
<b>Total Other Taxes - TOT</b>	<b>1,593,331</b>	<b>1,548,920</b>	<b>1,100,000</b>	<b>1,060,000</b>
<b>Other Taxes - Cardroom, TBID &amp; BL</b>				
Admissions Tax - Cardroom	200,585	226,387	162,000	200,000
Tourist Bus Imp Dist Tax	265,555	258,193	2,600	2,600
Business License	191,160	204,320	202,300	200,500
<b>Total Other Taxes - Cardroom &amp; TBID</b>	<b>657,300</b>	<b>688,900</b>	<b>366,900</b>	<b>403,100</b>
<b>Other Taxes - Franchise Taxes</b>				
Franchise - Natural Gas	51,591	48,558	55,000	48,000
Franchise - Electricity	179,876	183,480	197,400	190,000
Franchise - Cable TV	293,303	282,104	282,000	283,000
Franchise - Solid Waste	213,293	236,848	289,000	243,800
<b>Total Other Taxes - Franchise Taxes</b>	<b>738,064</b>	<b>750,990</b>	<b>823,400</b>	<b>764,800</b>

# 2020-21 Fiscal Year Budget

## General Fund Revenues by Category

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Fines &amp; Forfeitures</b>				
Towing Fees	17,850	16,800	12,000	10,000
Fines and Forfeitures	73,490	134,266	55,000	38,000
Fines and Forfeitures	400	100	500	1,000
<b>Total Fines &amp; Forfeitures</b>	<b>91,740</b>	<b>151,166</b>	<b>67,500</b>	<b>49,000</b>
<b>Other Taxes - Permits</b>				
Permits - Oversize / Weight	3,440	4,684	4,000	4,000
Permits - Encroachment	16,339	3,189	8,000	12,000
Permits - Grading	3,519	-	-	-
Permits - Home Occ	3,358	3,857	2,500	2,500
Permits - Planning	2,587	1,754	2,000	2,000
Permits - Building	536,430	204,827	300,000	300,000
Permits - Discretionary	247	83	400	-
Permits - Other	5,538	4,906	5,700	2,800
<b>Total Other Taxes - Permits</b>	<b>571,458</b>	<b>223,300</b>	<b>322,600</b>	<b>323,300</b>
<b>Intergovernmental</b>				
Grants	92,288	154,563	52,600	20,000
Motor Vehicle License Fees	10,828	10,075	16,300	9,600
Other Local Revs/Reimbursement	-	115,022	-	-
Mandated Costs (SB90) Reimbursement	10,243	11,324	23,000	11,000
<b>Total Intergovernmental</b>	<b>113,359</b>	<b>290,984</b>	<b>91,900</b>	<b>40,600</b>
<b>Charges for Services</b>				
Chgs for Servs - Admin	-	-	8,000	-
Chgs for Servs - Public Works	265,443	26,628	-	-
Chgs for Servs - Community Development	195,926	211,432	259,200	217,000
Charges for Services - Other	50,000	-	-	-
Charges for Services - Recreation	182,506	196,309	79,000	-
Charges for Services - Aquatics	138,770	124,938	59,000	24,760
Charges for Services - Senior/Multi-Use	510	2,635	2,600	3,500
<b>Total Charges for Services</b>	<b>833,154</b>	<b>561,942</b>	<b>407,800</b>	<b>245,260</b>

# 2020-21 Fiscal Year Budget

## General Fund Revenues by Category

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Developer Projects</b>				
Plan Review	629,370	863,979	-	-
Chgs for Servs - Other PW DevP	319,458	231,327	-	-
Chgs for Servs - Legal	362,827	151,728	-	-
<b>Total Developer Projects</b>	<b>1,311,654</b>	<b>1,247,034</b>	<b>-</b>	<b>-</b>
<b>Investment Earnings/Rentals</b>				
Interest	(159,460)	634,187	123,600	130,000
Rentals / Leases - Other	308,554	299,358	292,800	307,000
Rentals - Parks & Recreation	60,952	54,269	37,000	12,700
<b>Total Invest Earnings/Rentals</b>	<b>210,046</b>	<b>987,814</b>	<b>453,400</b>	<b>449,700</b>
<b>Miscellaneous</b>				
Misc Revenues - Other	548,376	715,518	487,775	421,400
<b>Total Miscellaneous</b>	<b>548,376</b>	<b>715,518</b>	<b>487,775</b>	<b>421,400</b>
<b>Transfers In</b>				
Interfund Transfer Support Svc	1,183,700	1,313,800	1,457,900	1,490,400
Transfer In from Gas Tax	300,000	300,000	300,000	300,000
Transfer In from Measure A	51,217	300,800	520,900	483,000
Transfer In from Other Funds	161,102	514,387	273,500	140,200
Transfer In from Wastewater Op	-	1,849	10,000	60,000
Transfer In from Water Ops	-	4,056	20,000	40,000
<b>Total Transfers In</b>	<b>1,696,019</b>	<b>2,434,892</b>	<b>2,582,300</b>	<b>2,513,600</b>
<b>Total Revenues</b>	<b>20,943,263</b>	<b>22,864,495</b>	<b>19,790,975</b>	<b>19,888,660</b>

# 2020-21 Fiscal Year Budget

## Analysis of Major General Fund Revenues

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.

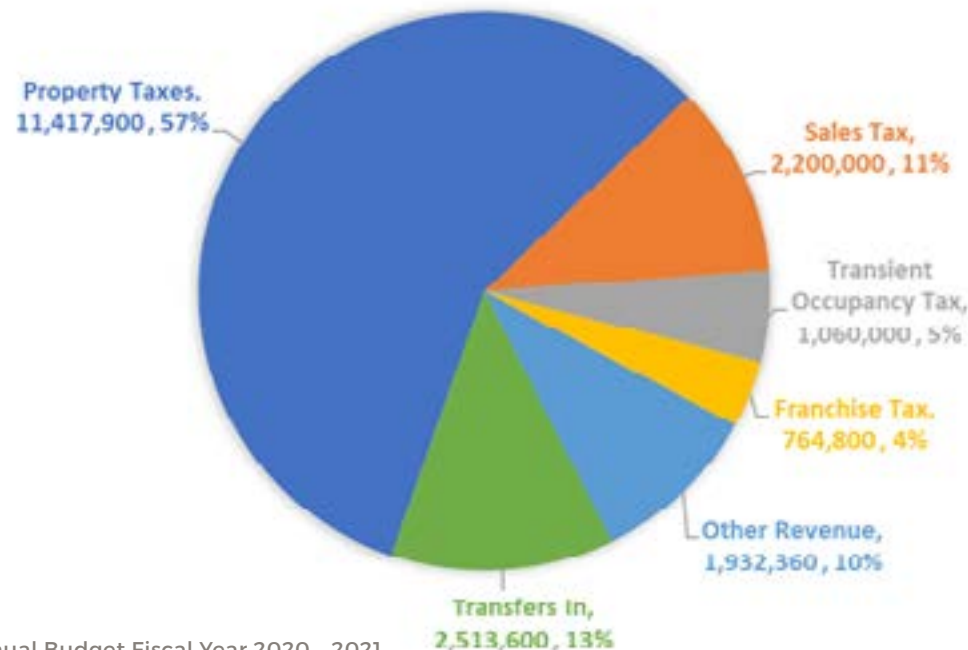
# 2020-21 Fiscal Year Budget

## Analysis of Major General Fund Revenues

Forecasting revenue sources is critical to the budget process and is necessary to ensure comprehensive decisions regarding service delivery. City residents depend on the core services the General Fund provides – which is funded through a variety of general taxes. However, forecasting can be problematic as revenue estimating can be more of an art than a science. The FY 2020/21 budget process proved to be decidedly difficult with regard to revenue forecasting due to the economic uncertainty surrounding the COVID-19 Pandemic.

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, the impact of regional economic forces, planned developments, hotel/motel development, occupancy rate trends, travel & tourism trends, retail/commercial activity, consumer trends, and population growth.

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





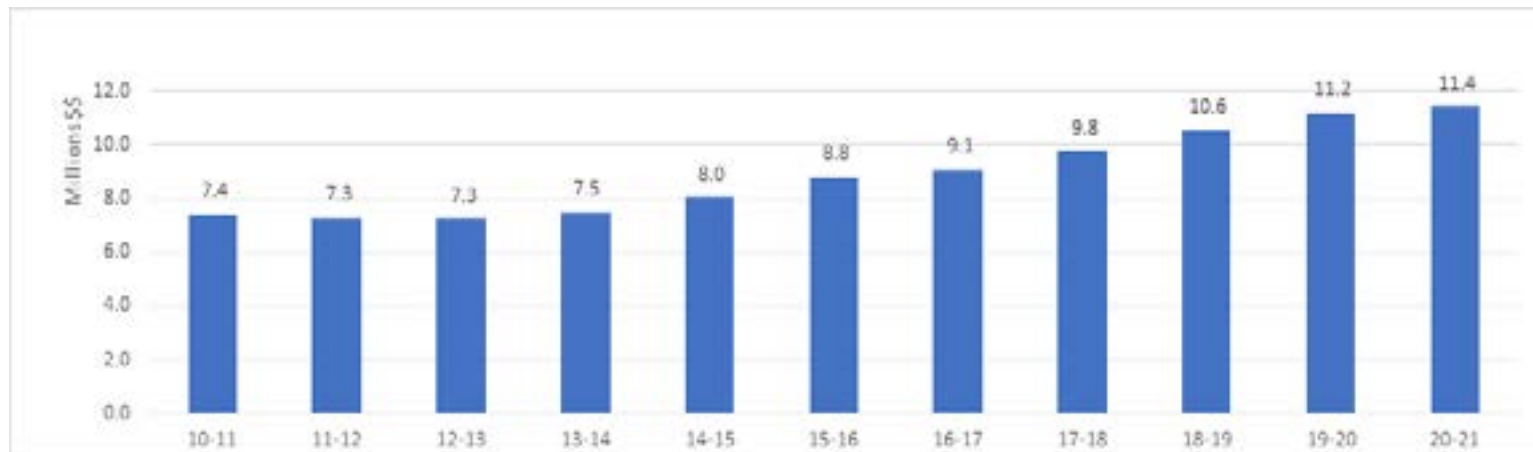
# 2020-21 Fiscal Year Budget

## Property Taxes

Property Taxes - at \$11.4 million or 57% of total General Fund budgeted revenues for fiscal year 2020-21 are the single largest source of the City's discretionary/unrestricted revenues. Property tax is derived from the 1% levy on the assessed valuation of real property within the City. The City receives about 29.25 cents of every dollar collected.

Proposition 13, passed by the voters in 1978, capped property tax rates at 1% of assessed valuation and limits increases in property taxes by providing for a growth factor not to exceed 2% per year. The exception to this limited growth factor is when the property is sold, at which time it is assessed at the current market value. Property taxes received include the City's share of the 1% levy plus unsecured and supplemental taxes.

The graph below shows property tax revenues realized by the City since fiscal year 2010-11 as well as the fiscal year 2020-21 budgeted property tax revenue.



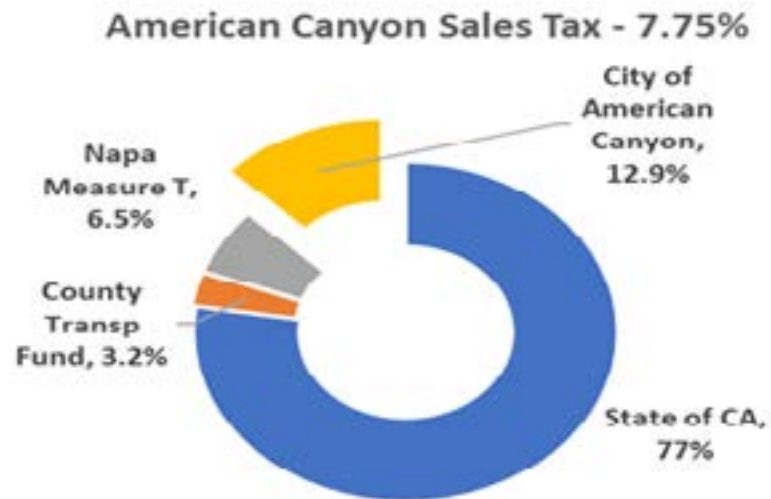
Property Tax values for fiscal year 2019-20 are projected to grow by about 5.6% over the prior year. However, even before the pandemic, the City was beginning to see some softening in the American Canyon market. Assessed values for fiscal year 2020-21 were set as of January 1, 2020 and based on sales and new construction that occurred during calendar year 2019. Given this timing, the COVID-19 pandemic and resulting shutdowns should have minimal impact on these values. If the shutdown is prolonged and prompts significant foreclosures and sales price reductions, implementation of Prop 8 reductions in value could occur that will impact future revenues. In consultation with the City's property tax consultant, we have conservatively projected an average growth of about 2% for Property Tax for fiscal year 2020-2021.

# 2020-21 Fiscal Year Budget

## Sales Tax

Sales Tax – at \$2.2 million comprises 11% of the City’s total General Fund budgeted revenues for fiscal year 2020-21 and is the second largest source of discretionary revenue. The allocation of the State’s 7.75% sales tax is indicated in the pie chart. The City of American Canyon receives 1% of the total sales tax allocation.

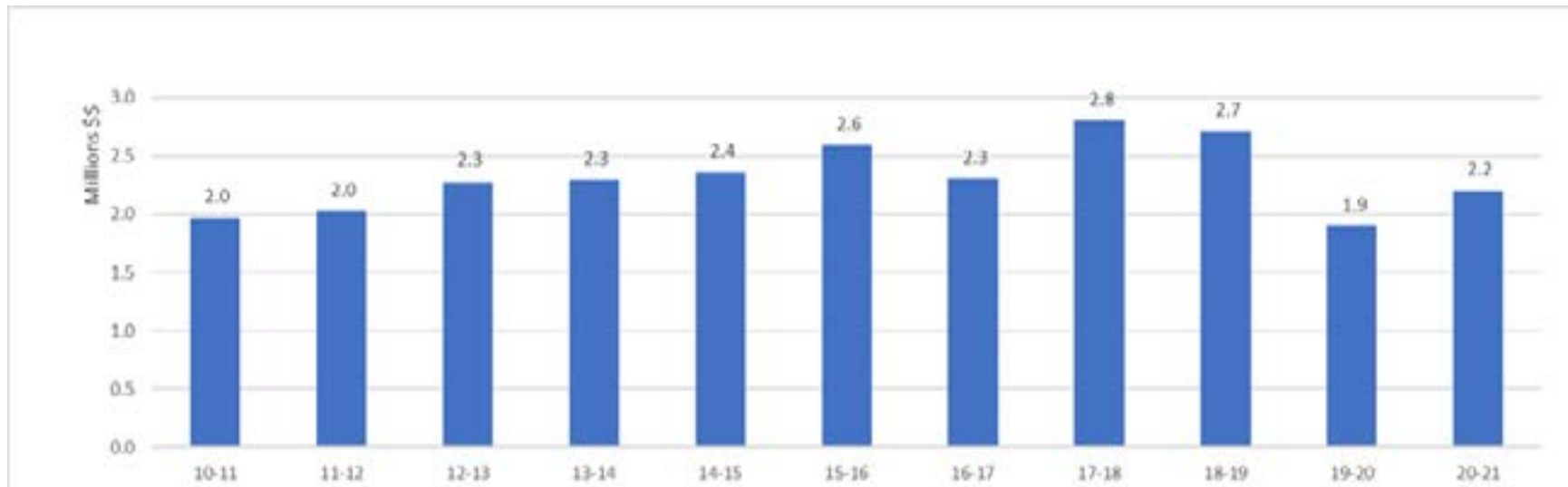
The sales tax rate in the City of American Canyon is 7.75%. A \$1,000 taxable sale would result in a tax of \$77.50 and the City would receive \$10.00 as its share of the tax. Sales tax revenue was stable in fiscal years 2010-11 and 2011-12 at \$2.0 million and fiscal years 2012-13 and 2014-15 at \$2.3 then Sales tax revenue is economically driven and is more volatile than Property Tax. The COVID-19 Pandemic certainly impacted FY 2019-20 revenues and this forecast assumes continued impact in FY 2020-21 as well.



# 2020-21 Fiscal Year Budget

## Sales Tax

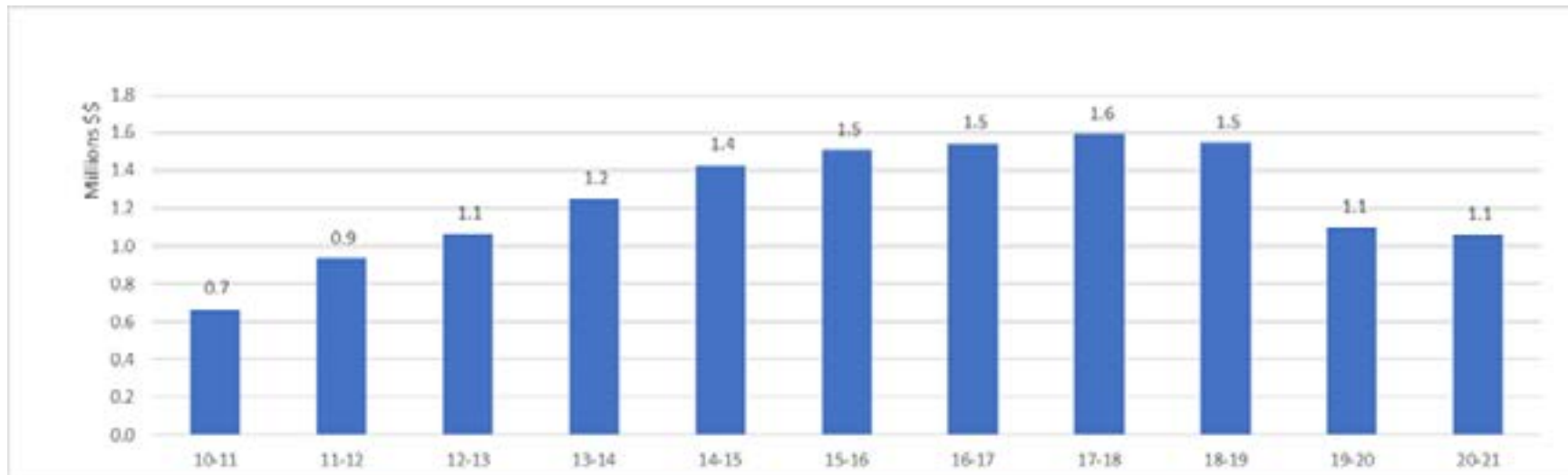
The estimated actual for 2019-20 is \$1.9 million, a decrease of 30% from the prior year high of \$2.8 million due to the projected effect of the COVID19 pandemic. The City is projecting some small business payment deferrals from the State deferral programs associated with the pandemic response. The fiscal year projection assumes a slow rebound in sales tax revenues – aided by an increase in new online sales tax revenues. The sales tax budget projection for the fiscal year 2020-21 is a 15.8% increase compared to the fiscal year 2019-20 estimate.



# 2020-21 Fiscal Year Budget

## Transient Occupancy 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 from fiscal year 2010-11 through 2016-17. The county-wide Tourism Bureau Improvement District (TBID) has been making stronger marketing efforts to promote more bookings. Unfortunately, the effect of the COVID19 pandemic have hit hotels especially hard. All three of the City’s hotels have been at very low occupancy since March 2020. Projected actuals for FY 2019-20 represent a drop of about 27% from the prior year. Given the uncertainty of the pandemic and length of related business closures, our conservative estimate for FY 2020-21 shows no growth.

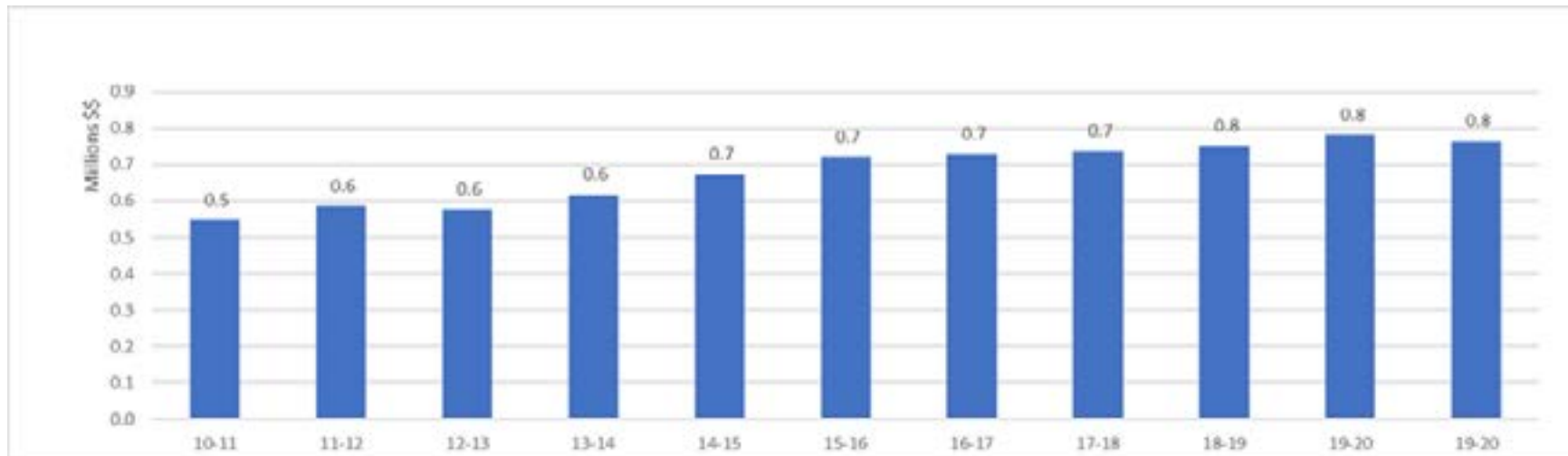


# 2020-21 Fiscal Year Budget

## Franchise Taxes

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 had been stable for three years starting in fiscal year 2008-09 through 2010-11 at \$0.5 million and then at \$0.6 million for the next three years from fiscal year 2011-12 through 2013-14, and then increased to \$0.7 million for four years from fiscal year 2014-15 through 2017-18. With \$0.8 million in fiscal year 2018-19, it is estimated that fiscal year 2019-20 and 2020-21 would be stable at \$0.8 million following the trend from prior years.



# 2020-21 Fiscal Year Budget

## Interfund Transfers

Interfund Transfers - \$2.5 million, 13% 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.



# 2020-21 Fiscal Year Budget

## General Fund Expenditures and Transfers

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>General Government</b>				
City Council	\$ 154,220	138,496	149,800	\$ 166,400
City Manager	757,359	455,924	700,700	724,100
City Clerk	324,364	421,007	403,700	436,450
City Attorney	376,566	864,625	710,000	390,000
Human Resources	385,497	308,226	303,500	304,595
Risk Management	315,809	390,722	419,800	530,100
Economic Development	106,141	50,100	53,500	5,100
Housing Services	22,146	84,241	20,000	65,000
Communications	211,375	316,034	323,700	281,425
Finance	646,024	637,385	884,600	770,930
Utility Billing	475,035	496,432	588,000	564,620
Non Departmental	1,543,185	1,481,641	1,429,600	1,606,300
Debt Service	896,300	792,769	473,200	491,600
Capital Projects	69,274	136,057	765,518	-
	<b>\$ 6,283,295</b>	<b>6,573,661</b>	<b>7,225,618</b>	<b>\$ 6,336,620</b>
<b>Police</b>	<b>\$ 6,644,304</b>	<b>6,880,926</b>	<b>7,264,400</b>	<b>\$ 7,492,650</b>
<b>Utilities &amp; Maintenance</b>				
Administration - U&M	\$ -	-	-	\$ 134,800
Streets & Roads	-	-	-	758,120
Storm Drain/Measure A	-	-	-	299,700
Parks Maintenance	-	-	-	1,251,460
	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 2,444,080</b>

# 2020-21 Fiscal Year Budget *continued*

## General Fund Expenditures and Transfers

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Public Works</b>				
Administration - PW	\$ 395,488	335,509	446,021	\$ 397,395
Capital Projects Admin	672,951	482,308	405,000	792,000
Streets & Roads	757,981	808,484	807,700	-
Storm Drain/Measure A	280,609	300,627	339,400	151,750
Parks Maintenance	-	-	1,319,500	-
City Engineer	189,070	207,885	167,200	255,350
	<b>\$ 2,296,099</b>	<b>2,134,813</b>	<b>3,484,821</b>	<b>\$ 1,596,495</b>
<b>Community Development</b>				
Planning	\$ 564,089	459,460	450,300	\$ 389,920
Housing Services	-	23,717	25,700	24,400
Building & Safety	598,209	711,631	684,500	674,910
Dev Proj Engineering	1,126,132	1,066,265	-	-
	<b>\$ 2,288,430</b>	<b>2,261,074</b>	<b>1,160,500</b>	<b>\$ 1,089,230</b>
<b>Parks And Recreation</b>				
Parks & Rec Admin	\$ 635,214	569,541	588,800	\$ 537,120
Recreation Programs	751,537	755,715	772,700	518,400
Aquatics Programs	448,165	496,318	419,700	321,720
Senior/Multi-Use Center	127,597	121,192	162,800	127,150
Facility Rentals	75,382	77,123	81,700	78,300
Parks Maintenance	1,200,202	1,192,059	-	-
	<b>\$ 3,238,097</b>	<b>3,211,948</b>	<b>2,025,700</b>	<b>\$ 1,582,690</b>
<b>Total General Fund Expenditures</b>	<b>\$ 20,750,225</b>	<b>21,062,422</b>	<b>21,161,039</b>	<b>\$ 20,541,765</b>

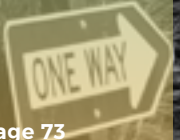


AMERICAN CANYON  
CITY HALL

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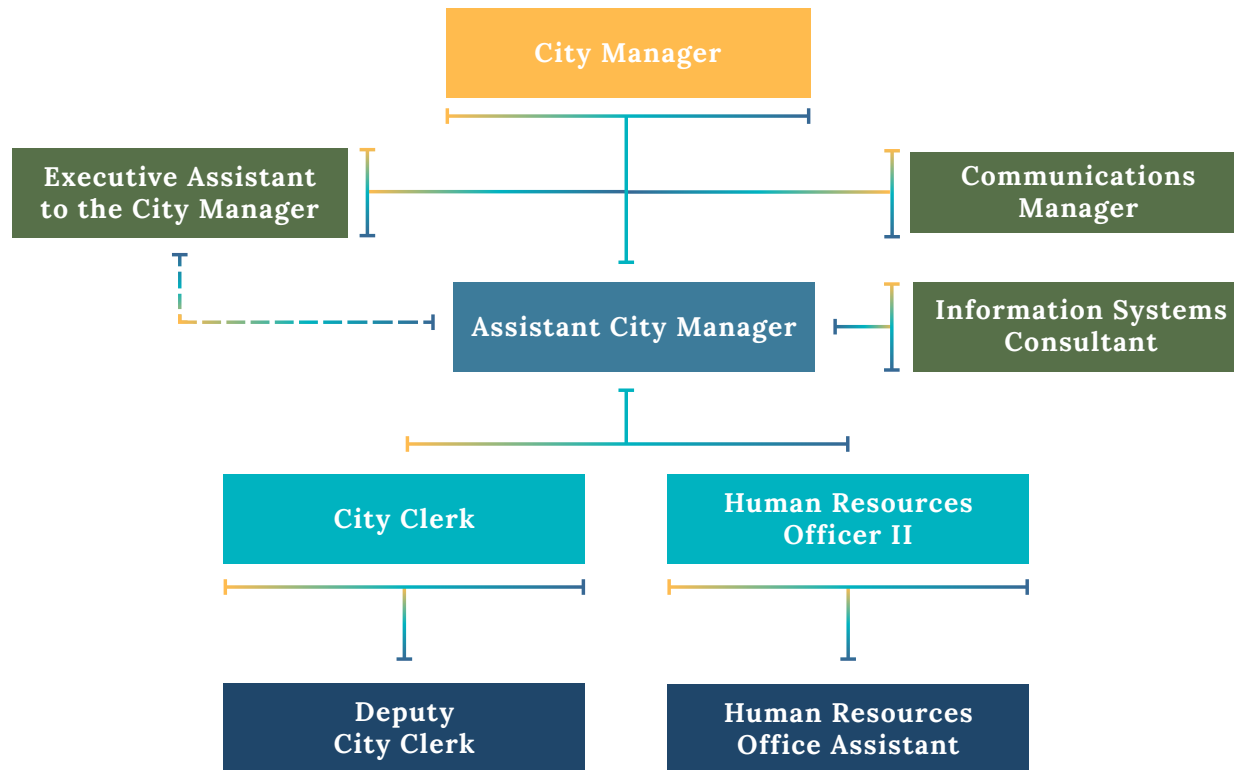
LAW OFFICES

# Administration



# Administration Organization Chart

## Administration



# Administration Summary 2020-21 Fiscal Year Budget

## Administration Department #10 General Fund #100 Summary

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 1,460,700	1,057,200	1,340,800	\$ 1,384,300
Services & Supplies	1,192,800	1,972,200	1,743,900	1,518,900
<b>Total for Department</b>	<b>\$ 2,653,500</b>	<b>3,029,400</b>	<b>3,084,700</b>	<b>\$ 2,903,200</b>
<b>Revenues</b>				
City Manager	\$ 42	500	-	\$ -
City Clerk	80	4,900	-	-
City Attorney	-	279,700	234,500	135,000
Economic Development	-	-	-	-
Housing Services	41,400	332,500	20,700	27,500
Human Resources	112,100	116,300	127,200	110,200
Communications	-	-	-	-
Risk Management	101,300	104,200	116,700	160,000
<b>Total for Department</b>	<b>\$ 254,922</b>	<b>838,100</b>	<b>499,100</b>	<b>\$ 432,700</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
City Council	5.00	5.00	5.00
City Manager	2.50	3.00	3.00
City Clerk	2.00	2.00	2.00
Communications	1.00	1.00	1.00
Human Resources	2.00	1.00	2.00
<b>Total Staff Full Time Equivalents</b>	<b>12.50</b>	<b>12.00</b>	<b>13.00</b>

# Administration – City Council

The City Council is the legislative body which consists of four elected City Council members and a directly elected Mayor. The Mayor and the Council Members are elected to four year overlapping terms. The City Council works to enhance the community and the quality of life for American Canyon residents. They provide policy direction and set goals and priorities for the City and also serve as the Board of Directors for the Fire District.

Regular meetings of the City Council and the Fire District Board of Directors are held the first and third Tuesday of each month at 6:30pm in the Council Chambers at 4381 Broadway, Suite 201, unless otherwise noted. These meetings are broadcast live on public access cable channel 28, are live-streamed via the City website and YouTube, or are viewable anytime following the meeting from the video archives on our website.

Some of the City Council’s major responsibilities are as follows:

- Implement policy decisions through the enactment of ordinances and resolutions
- Encourage broad resident participation and information sharing about City activities and issues
- Balance community needs with available resources
- Setting priorities and establishing goals

# Administration – City Council 2020-21 Fiscal Year Budget

## Administration Department #10 City Council Division #110

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 107,807	106,600	108,100	\$ 112,900
Services & Supplies	46,413	31,900	41,700	53,500
<b>Division Total</b>	<b>\$ 154,220</b>	<b>138,500</b>	<b>149,800</b>	<b>\$ 166,400</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
City Council Members	5.00	5.00	5.00
<b>Total Full Time Equivalents</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>

# Administration – City Manager

The City Manager is appointed by the City Council. As Chief Administrative Officer of the City, the City Manager provides overall administration and direction for all areas of City government. The City Manager ensures that all goals, policies and priorities established by the City Council are met; supports the City Council by presenting information and recommendations that facilitate informed policy making; oversees community and intergovernmental relations; and provides direction and leadership to City staff.

## 2019-20 Highlights

- Hired a new Assistant City Manager and filled the vacant Public Works Director position.
- Held the first Executive Team Retreat Coordinated the preparation of the Watson Ranch Specific Plan and Broadway District Specific Plan
- Led the organization through innovation during the COVID-19 Emergency including creatively being open for business differently via a virtual city hall.
- Completed the Lease Revenue Bond Transaction for the Community Facilities Financing District/Green Island Road Project.
- Contributed to maintaining a workplace characterized by leadership, innovation, enthusiasm and high standards of accomplishment by hosting a staff leadership development workshop, hosting regular meetings and social gatherings with staff at all levels of the organization

## Goals

- Assist the City Council in establishing annual and long-term goals that support the vision and mission of the City government
- Ensure the provision of effective, high-quality public services to the community, customers, and visitors
- Carefully manage City finances to balance the need to deliver service in areas of highest priority, while ensuring long-term fiscal solvency
- Create and maintain a workplace characterized by leadership, innovation, enthusiasm and high standards of accomplishment
- Effectively collaborate with other government agencies and service providers

# Administration – City Manager 2020-21 Fiscal Year Budget

## Administration Department #10 City Manager Division #120

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 702,356	393,700	631,300	\$ 650,500
Services & Supplies	55,003	62,200	69,400	73,600
<b>Division Total</b>	<b>\$ 757,359</b>	<b>455,900</b>	<b>700,700</b>	<b>\$ 724,100</b>

<b>Revenues</b>				
Transfers in	\$ 42	500	-	\$ -
<b>Division Total</b>	<b>\$ 42</b>	<b>500</b>	<b>-</b>	<b>\$ -</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
City Manager	1.00	1.00	1.00
Assistant City Manager	-	1.00	1.00
Management Analyst	1.00	-	-
Executive Assistant to City Manager	-	1.00	1.00
Administrative Assistant	0.50	-	-
<b>Total Full Time Equivalents</b>	<b>2.50</b>	<b>3.00</b>	<b>3.00</b>

# Administration – City Clerk

The City Clerk is the local official for elections, local legislation, the Public Records Act, the Political Reform Act, and the Brown Act (open meeting laws). Before and after the City Council takes action, the City Clerk ensures that actions are in compliance with all federal, state, and local statutes and regulations and that all actions are properly executed, recorded, and archived.

The statutes of the State of California prescribe the basic functions and duties of the City Clerk, and the Government Code and Election Code provide precise and specific responsibilities and procedures to follow.

The Office of the City Clerk is a service department within the municipal government upon which the City Council, all City departments, and the general public rely for information regarding the operations and legislative history of the City. The City Clerk serves as the liaison between the public and City Council and provides related municipal services.

## 2019-20 Highlights

- Implemented DocuSign Electronic Signature software enabling citywide paperless, electronic signing of various documents and contracts, and related policies, thereby eliminating unnecessary paper documents and streamlining staff time in processing documents.
- Established a process for conducting entirely remote City Council and Commission meetings in response to needs dictated by Coronavirus mandates to ensure continuity of government processes and transparency.
- Conducted research of available Agenda Management Programs.

## Goals

- Prepare election-related documents and candidate information prior to the candidate filing period for the November 2020 Election and conduct all election processes.
- Continue staff trainings and implementation of a program for city-wide scanning of documents for storage on Laserfiche and develop a systematic release of those documents through the website portal for public access.
- Review and improve existing records management and retention processes.
- Select and implement an electronic agenda management system for improved coordination of preparation of City Council and Commission staff reports to promote greater efficiency in preparation of agendas.
- Implement improved workload efficiencies within the City Clerk's Office.



# Administration – City Clerk 2020-21 Fiscal Year Budget

## Administration Department #10 City Clerk Division #130

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 253,131	272,300	293,000	\$ 288,100
Services & Supplies	71,232	148,800	110,700	148,350
<b>Division Total</b>	<b>\$ 324,364</b>	<b>421,100</b>	<b>403,700</b>	<b>\$ 436,450</b>
<b>Revenues</b>				
Miscellaneous	\$ 80	4,900	-	\$ -
Transfers in	-	-	-	-
<b>Division Total</b>	<b>\$ 80</b>	<b>4,900</b>	<b>-</b>	<b>\$ -</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
<b>Total Full Time Equivalents</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# Administration – City Attorney

The City Attorney is appointed by the City Council. The City contracts with the Law Firm of William D. Ross (Palo Alto, CA) for City Attorney services. The City Attorney serves as the principal legal advisor for the City. However, the City also contracts with Libert Cassidy Whitmore (Sacramento, CA) for legal advice in personnel matters. In addition, the City contracts with a variety of other firms for their expertise on certain matters, such as property acquisition, permitting, and litigation. The City Attorney Division oversees the following:

- Advises the City Council, commissions and staff on a broad range of legal issues, including land use, public safety, personnel, code enforcement, public records, ethics, and the Brown Act
- Furnishes legal services at all meetings of the City Council, and gives advice or opinions on the legality of all matters under consideration by the Council or by any of the Boards and Commissions or Officers of the City
- Prepares and/or approves all ordinances, resolutions, agreements, contracts, leases, and other legal instruments required to conduct the business of the City, and approves the form of all contracts, agreements, and bonds given to the City
- Renders advice on personnel, labor, and employment matters
- Advises on real property development and negotiations
- Minimizes the City's exposure to litigation and associated costs
- Is the City's legal representative including the filing of lawsuits on behalf of the City or defending the City against lawsuits
- The City Attorney prosecutes on behalf of the People of the State of California, including cases for violation of City Ordinances when not otherwise prosecuted by the District Attorney of Napa County; he may contract out certain legal matters out to other lawyers
- Performs such other legal duties as may be required by the City Council or as may be necessary to complete the performance of the foregoing functions

# Administration – City Attorney

## 2020-21 Fiscal Year Budget

### Administration Department #10 City Attorney Division #140

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Services & Supplies	\$ 376,600	864,600	710,000	\$ 390,000
<b>Division Total</b>	<b>\$ 376,600</b>	<b>864,600</b>	<b>710,000</b>	<b>\$ 390,000</b>
<b>Revenues</b>				
Transfers in	\$ -	279,654	234,500	\$ 135,000
<b>Division Total</b>	<b>\$ -</b>	<b>279,654</b>	<b>234,500</b>	<b>\$ 135,000</b>

# Administration – Human Resources + Risk Management

The Human Resources Division is responsible for attracting, retaining, and developing a highly qualified and diverse City workforce and implementing organizational policies and procedures. In addition to overall Human Resources and Risk Management administration, staff provides the following key services: recruiting, classification and pay, risk and workers compensation oversight, retirement and benefits coordination, safety and staff development training, policy review and development, and labor/employee relations.

## 2019-20 Highlights

- Recruited and hired 7 new full-time employees and 9 new part-time/temporary employees
- Implemented CalPERS Cost Sharing Agreements as outlined in the City's MOUs and Agreements
- Developed an electronic Supervisor/Manager Binder
- Re-started Evaluations Committee and began development of new Employee Evaluation process
- Re-started Safety Risk Committee, updated the mission statement and identified priorities
- Attended ADA compliance training, CalPERS, CalPELRA and PARMA conferences, and workshops related to Human Resources and Risk Management
- Provided Sexual Harassment Training for Manager/Supervisors (AB1825)
- Provided Cyber Security Training
- Implemented Sexual Harassment Training for all current and new employees, in compliance with SB1343
- Began updating Human Resources Policies
- Provided support for Coronavirus on personnel related matters and new legislation implementation.

## Goals

- Revise Risk Management Policies and Procedures
- Complete Safety Committee Work Plan
- Attend ADA compliance training, CalPERS, CalPELRA and PARMA conferences, and workshops related to Human Resources and Risk Management
- Complete the Human Resources Policies and Procedures Manual Update
- Develop documentation on the Claims Process for City Manager
- Develop New Employee On-Boarding and Exit Process

# Administration – Human Resources 2020-21 Fiscal Year Budget

## Administration Department #10 Human Resources Division #150

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 267,200	137,900	150,400	\$ 180,260
Services & Supplies	118,300	170,300	153,100	124,300
<b>Division Total</b>	<b>\$ 385,500</b>	<b>308,200</b>	<b>303,500</b>	<b>\$ 304,560</b>

<b>Revenues / Funding Sources</b>				
Intergovernmental - Grants	\$ 8,336	7,400	25,300	\$ 10,000
Charges for Services	-	-	8,000	-
Miscellaneous	68	2,100	8,700	-
Transfers In	103,700	106,800	85,200	100,200
<b>Division Total</b>	<b>\$ 112,104</b>	<b>116,300</b>	<b>127,200</b>	<b>\$ 110,200</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Human Resources Officer II	-	1.00	2.00
Human Resources Assistant	1.00	-	-
Management Analyst	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>2.00</b>	<b>1.00</b>	<b>2.00</b>

# Administration – Risk Management 2020-21 Fiscal Year Budget

## Administration Department #10 Risk Management Division #160

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Services & Supplies	\$ 315,809	390,721	419,800	\$ 530,100
<b>Division Total</b>	<b>\$ 315,809</b>	<b>390,721</b>	<b>419,800</b>	<b>\$ 530,100</b>
<b>Revenues</b>				
Intergovernmental - Grants	\$ 18,311	-	19,400	\$ 10,000
Miscellaneous	4,586	5,620	-	-
Transfers In	78,400	98,600	-	150,000
<b>Division Total</b>	<b>\$ 101,297</b>	<b>104,220</b>	<b>19,400</b>	<b>\$ 160,000</b>

Comment: No positions are budgeted in this division.

# Administration – Economic Development 2020-21 Fiscal Year Budget

## Administration Department #10 Economic Development Division #620

Manage 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 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Services & Supplies	\$ 106,140	50,100	53,500	\$ 5,100
<b>Division Total</b>	<b>\$ 106,140</b>	<b>50,100</b>	<b>53,500</b>	<b>\$ 5,100</b>
<b>Revenues</b>				
Transfers In	\$ -	-	-	\$ -
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

Comment: No positions are budgeted in this division.

# Administration – Housing Services 2020-21 Fiscal Year Budget

**Administration Department #10 Housing Services Division #630**

Provide a variety of housing options and types of housing for all levels of income.

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Services & Supplies	\$ 22,150	84,250	20,000	\$ 65,000
<b>Division Total</b>	<b>\$ 22,150</b>	<b>84,250</b>	<b>20,000</b>	<b>\$ 65,000</b>
<b>Revenues</b>				
Rents	\$ 41,400	21,990	20,700	\$ 27,500
Proceeds of Sale	-	310,000	-	-
Transfers In	-	500	-	-
<b>Division Total</b>	<b>\$ 41,400</b>	<b>332,490</b>	<b>20,700</b>	<b>\$ 27,500</b>

Comment: No positions are budgeted in this division.



# Administration – Communications

The Communications Manager oversees, develops and manages external communication from the City including website, social media, and other outreach outlets.

## 2019-20 Highlights

- In partnership with the Community Resource Officer, expanded the reach of the Police Department’s Neighborhood Watch program to more than 500 members
- Coordinated the partnership with public information officials throughout the County to improve collaboration of timely and accurate information dissemination
- Participated in the coordination of National Night Out
- Coordinated with the Chamber of Commerce, County of Napa, and Lifelong Learning Education Partners to present the 2020 State of the City to the community through an annual report and presentation
- Provided accessible opportunities for residents to safely dispose of unwanted items by coordinating with Recology American Canyon and North Bay Conservation Corps to provide a month-long community clean-up including free drop off’s and pick-ups, as well as a centralized one-day collection for hard to dispose of materials
- Coordinated a High School version of the Citizen’s Academy in partnership with American Canyon High School to engage local youth on the service provided by the City and to promote public service career options
- Participated in emergency operations and public information trainings
- Implemented the Virtual City Hall, further improving the user experience

## Goals

- Develop public information/engagement campaigns to gain feedback and inform residents of current issues and events
- Provide ongoing, consistent, timely, and accurate information to residents through various outreach opportunities
- Evaluate the outreach methods used by the City and consider new options to increase the efficiency of distributing information
- Partner with the Parks & Open Space Project Coordinator to facilitate the creation and development of a volunteer program

## Performance Measures

- City Manager Update Subscribers: 11,895
- Facebook Followers: 4,641
- Nextdoor Subscribers: 5,376
- Nixle Subscribers: 16,609
- Neighborhood Watch Members: 2,192

# Administration – Communications 2020-21 Fiscal Year Budget

## Administration Department #10 Communications #760

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 130,188	146,700	158,000	\$ 152,500
Services & Supplies	81,200	169,400	165,700	129,000
<b>Division Total</b>	<b>\$ 211,388</b>	<b>316,100</b>	<b>323,700</b>	<b>\$ 281,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Communications Manager	1.00	1.00	1.00
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

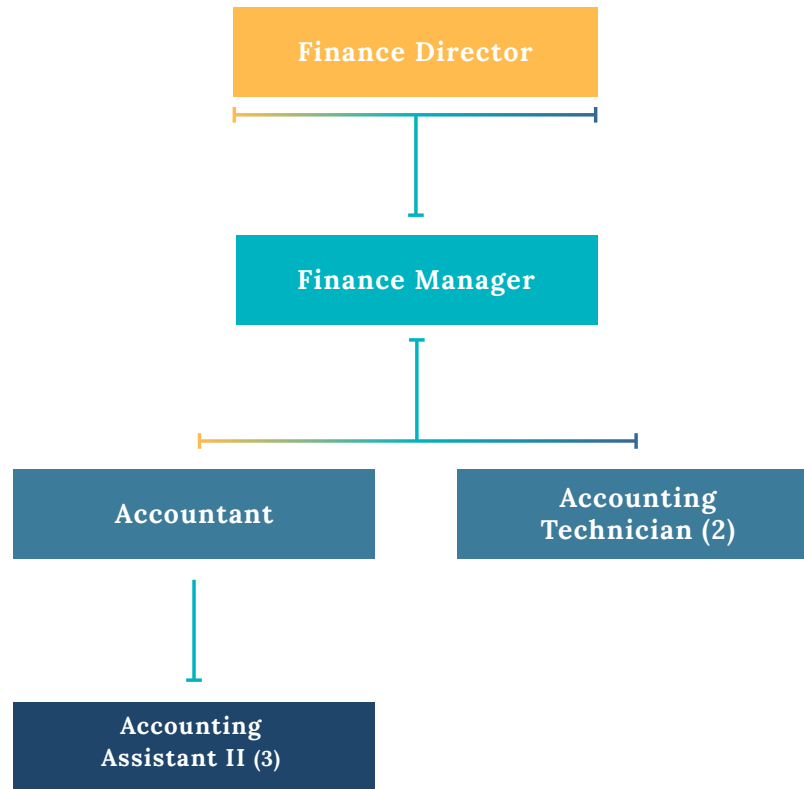
Comment: The Communications Division moved from the Parks and Recreation Department to the Administration Department starting in FY 2018-19.

The image shows the exterior of a modern building, identified as City Hall. The entrance features a set of double glass doors with a metal frame. Above the doors, the words "CITY HALL" are visible in a serif font. To the left of the doors, there is a large glass window with a sign that reads "CITY HALL BUSINESS HOURS: 8:30am - 5:00pm Monday - Friday" and a wheelchair accessibility symbol. The building has a light-colored facade and a covered walkway with a metal grid ceiling. A teal-to-yellow gradient overlay covers the right half of the image, and the word "Finance" is written in white on this overlay.

# Finance

# Finance Organization Chart

## Finance



# Finance

The Finance department provides a range of financial services to internal and external customers. Major functions include accounts payable, payroll, utility billing, business licenses, purchasing, budgeting, financial reporting, cash flow management and investment management.

## 2019-20 Highlights

- Received Distinguished Budget Presentation Award for the FY 2019-20 Operating Budget by the Government Finance Officers Association
- Received Operating Budget Excellence Award for the FY 2019-20 Operating Budget by the California Society of Municipal Finance Officers
- Included the Office of Management and Budget's new guidance requirement Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, Title 2 U.S. Code Federal Regulations Part 200 in the Governance Protocol Handbook
- Presented key financial information at the Citizen's Academy
- As an additional customer service to the residents, a kiosk was originally installed at the Senior Center for residents to renew their Business License, pay their Utility Bill, or pay for Parks & Recreation Classes. Due to the recent COVID-19 pandemic and the closure of Senior Center, the kiosk was moved to the City Hall.
- Continued to cross-train staff on key departmental functions
- Implemented a Utility Billing Collection Policy as required by SB998 Discontinuation of Residential Water Service California Government Code Sections 60370-60375.5
- Completed Single Audit of Federal Awards and filed the A-133 Single Audit of Federal Awards with the City's independent auditor
- Continuously processed Accounts Payable promptly.

## Goals

- Present annual financial reports and fiscal achievements for award recognition
- Continue to cross-train staff on key departmental functions
- Evaluate implementing an IVR system for Utility Billing customer payments
- Begin the process of a comprehensive User Fee Study
- Work with IT to implement second phase of HAAS agreement for the server room
- Assess the Business License Application process for efficiency and customer service
- Develop a policy for scanning documents to Springbrook Financial Software
- Complete the audit and all necessary documents for the completion of the CAFR by the end of November

# Finance *continued*

Performance Measures	FY 2019-2020	FY 2018-2019	FY 2017-2018
<b>ACCOUNTS PAYABLES</b>			
• Invoices Processed	6,693	7,456	7,038
• AP Paid with Physical Checks	3,864	3,762	3,488
• Electronic Payments	393	407	188
<b>BILLING</b>			
• Developer Invoices Billed	1,086	939	1,167
<b>INFORMATION TECHNOLOGY</b>			
• City Phones	87	83	N/A
• City PCs & Laptops	153	127	N/A
• Help Desk Tickets Completed	1090	913	938
• % Computers Older than 3 years	69%	85%	
<b>PAYROLL</b>			
• Direct Deposits: Paychecks Processed	2,909	3,100	3,075
• Physical Payroll Checks	142	185	277
<b>PURCHASE ORDERS</b>			
• PO's Issued	200	216	165
<b>UTILITY BILLING</b>			
• Water Assistance Program	108	86	N/A
• New Accounts	326	374	423
• Bills Issued	60,380	65,838	65,768
• Leak Credits	51	49	58
• Doorknocker Notices	2,896	3,478	3,224
• Shut Offs	231	343	363
<b>BUSINESS LICENSES</b>			
• Licenses Issued	1,527	1,103	1,412

# Finance Summary

## 2020-21 Fiscal Year Budget

### Finance Department #20 General Fund #100 Summary

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures by Category</b>				
Personnel	\$ 720,400	842,600	1,047,200	\$ 838,500
Services & Supplies	400,600	291,200	425,400	497,000
<b>Total for Department</b>	<b>\$ 1,121,000</b>	<b>1,133,800</b>	<b>1,472,600</b>	<b>\$ 1,335,500</b>

<b>Revenues</b>				
Finance	\$ 173,700	251,000	258,700	\$ 249,500
Utility Billing	548,800	568,300	675,200	628,200
<b>Total for Department</b>	<b>\$ 722,500</b>	<b>819,300</b>	<b>933,900</b>	<b>\$ 877,700</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Finance	4.10	4.10	4.10
Utility Billing	3.80	3.80	3.80
<b>Total Full Time Equivalents</b>	<b>7.90</b>	<b>7.90</b>	<b>7.90</b>

# Finance – Finance

## 2020-21 Fiscal Year Budget

### Finance Department #20 Finance Division #210

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 403,500	485,800	628,700	\$ 478,600
Services & Supplies	242,500	151,600	255,900	292,300
<b>Division Total</b>	<b>\$ 646,000</b>	<b>637,400</b>	<b>884,600</b>	<b>\$ 770,900</b>
<b>Revenues</b>				
Miscellaneous	\$ 3,900	4,600	4,200	\$ 4,200
Transfers in	169,800	246,400	254,500	245,300
<b>Division Total</b>	<b>\$ 173,700</b>	<b>251,000</b>	<b>258,700</b>	<b>\$ 249,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Finance Director	0.80	0.80	0.80
Finance Manager	0.50	0.50	0.50
Accountant	0.40	0.40	0.40
Accounting Technicians	2.00	1.80	1.80
Accounting Assistants	0.40	0.60	0.60
<b>Total Full Time Equivalents</b>	<b>4.10</b>	<b>4.10</b>	<b>4.10</b>

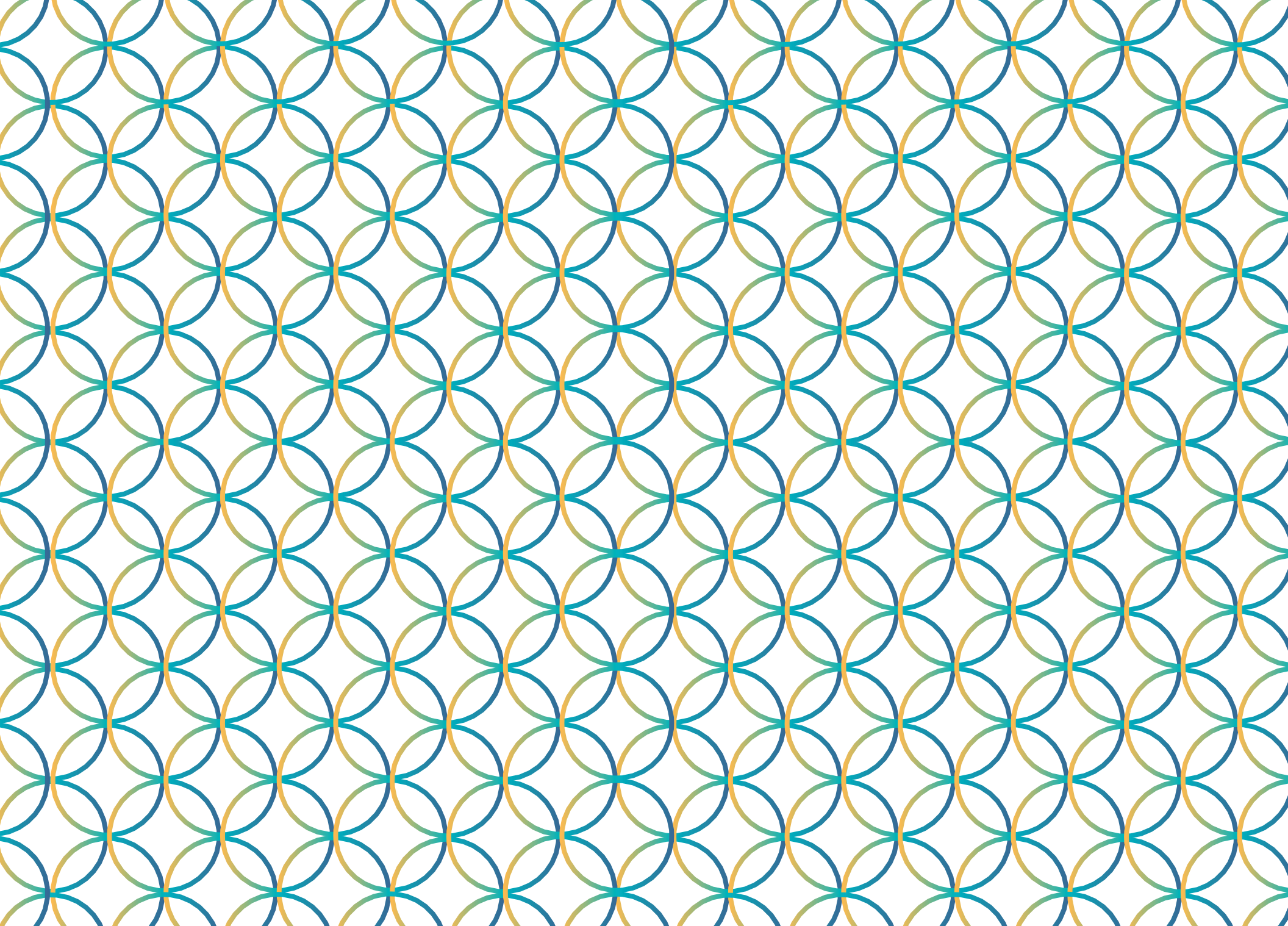


# Finance – Utility Billing 2020-21 Fiscal Year Budget

## Finance Department #20 Utility Billing Division #230

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 316,900	356,900	418,500	\$ 359,900
Services & Supplies	158,200	139,600	169,500	204,700
<b>Division Total</b>	<b>\$ 475,100</b>	<b>496,500</b>	<b>588,000</b>	<b>\$ 564,600</b>
<b>Revenues</b>				
Transfers in	\$ 548,800	568,300	675,200	\$ 628,200
<b>Division Total</b>	<b>\$ 548,800</b>	<b>568,300</b>	<b>675,200</b>	<b>\$ 628,200</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Finance Director	0.10	0.10	0.10
Finance Manager	0.50	0.50	0.50
Accountant	0.60	0.60	0.60
Accounting Technicians	-	0.20	0.20
Accounting Assistants	2.60	2.40	2.40
<b>Total Full Time Equivalents</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>

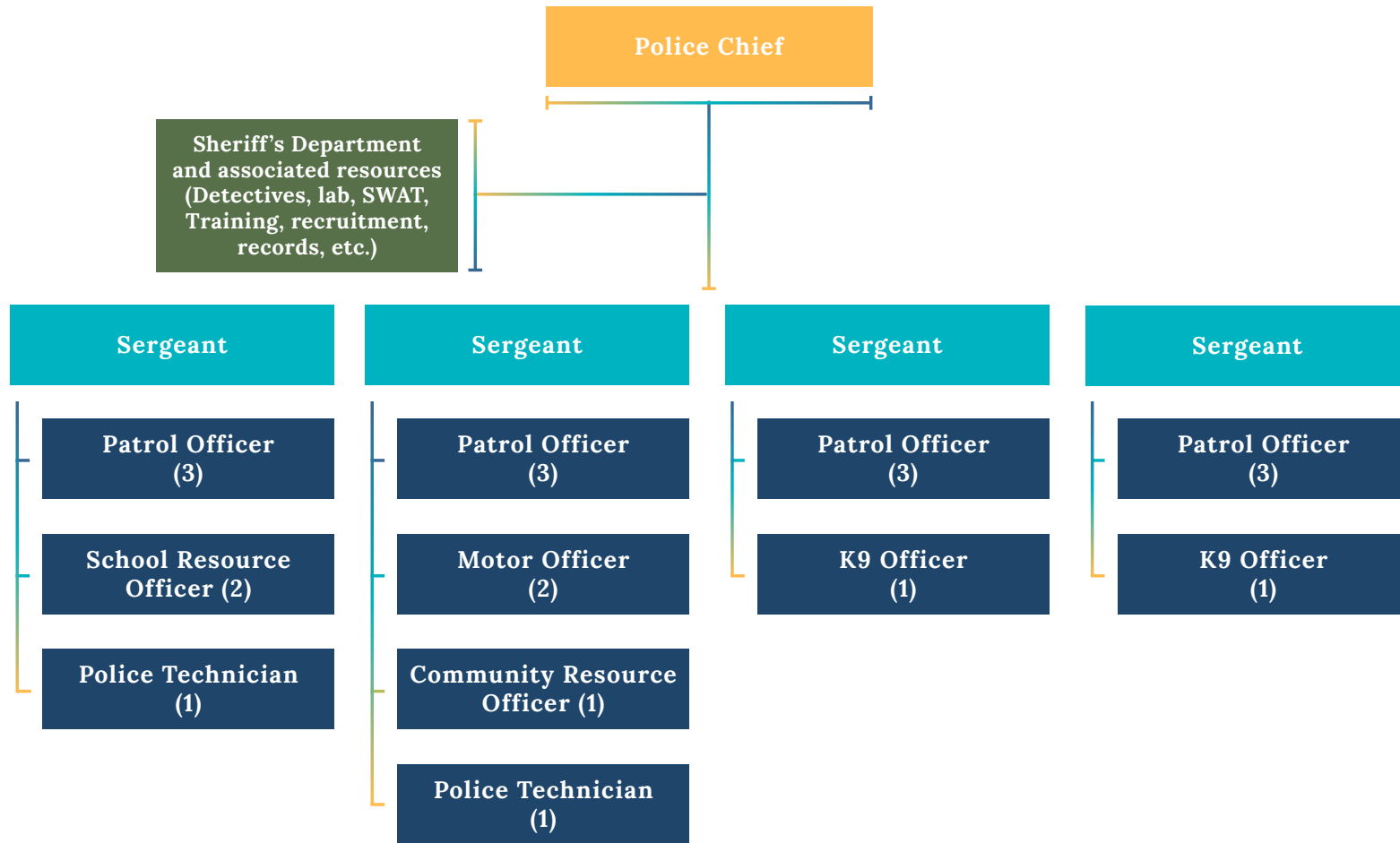




# Police

# Police Organization Chart

**Police**



# Police

The Police Department is the local law enforcement service for the City of American Canyon. The Police Department members are first responders to all forms of emergencies and crisis. The department provides public safety by enforcing the Penal Code, Health and Safety Code, Vehicle Code, and local ordinances. American Canyon Police Department is comprised of 24 sworn peace officers, and two non-sworn Police Technicians.

The American Canyon Police Department is provided to the City via a Law Enforcement Services Agreement with the Napa County Sheriff's Office. The Sheriff's Office provides the City with a Captain for the role of the Police Chief, four supervisors at the rank of Sergeant, and 19 Deputy Sheriffs to serve as Police Officers. The officer's assignments include patrol shifts, K9 units, traffic-motorcycle unit, School Resource Officers, and a Community Resource Officer. Additionally, major cases and several felony or misdemeanor complex cases are referred to the Detective Bureau at the Sheriff's Office for follow-up investigations.

## 2019-20 Highlights

- Increased the number of residents signed up for Neighborhood Watch from 500 to 2,192
- Launched a Home Surveillance Camera Registry as a crime solving tool through Neighborhood Watch outreach
- Solved a June 25th, major injuries vehicle vs pedestrian hit and run, eventually got a felony conviction of the motorist
- Solved a February 22 online school shooting threats investigation, juvenile was arrested within 24 hours and successfully prosecuted in juvenile court
- Coordinated with Cal Fire and American Canyon Fire in response to a rapidly moving fire in the hills east of the high school, in Newell Open Space, that lead to Evacuation Warnings in the Vintage Ranch subdivision.
- Responded within the City EOC structure to the unexpected, large scale Public Safety Power Shutoff by Pacific Gas and Electric (PG&E) that shut all electricity off in the City, including the power to the intersections along Broadway.
- Similar to the rest of California, American Canyon Police dealt with a rash of vehicle burglaries throughout the year. Thefts from vehicles more than doubled from 73 in 2018, to 168 in 2019.

## Goals

- Continue to produce more Education based pictures and videos on social media related to Traffic Safety.
- Explore funding and launching a paid cadet program for youth outreach and long term recruiting strategies.
- Conduct more outreach to business community as part of Neighborhood Watch crime prevention.
- Support training opportunities for ACPD Officers that are specific to law enforcement services in the City.

# Police *continued*

## Performance Measures

	2019	2018	2017	2016
<b>VIOLENT CRIMES (REPORTED)</b>				
• Homicide	-	-	-	-
• Rape	6	8	5	7
• Robbery	6	13	14	14
• Assault	130	107	141	118
<b>PROPERTY CRIMES</b>				
• Burglary	56	49	88	58
• Larceny	346	315	279	298
• Theft: Auto	23	41	57	56
<b>TRAFFIC CRIMES</b>				
• Traffic Citations (Local Roads)	382	774	522	544
• Traffic Citations (SR29)	219	662	427	537
• Stop Sign Violations	101	397	201	266
• Speeding	104	88	174	300
• School Bus Stop	80	116	91	53
• Driving w/ Cell Phone	61	276	147	84
• Open Container-Cannabis	10	44	3	-
• Open Container-Alcohol	5	7	4	4
• Parking Citations	569	633	344	430
• Disabled Parking Citations-inf	29	41	48	116
• Disabled Parking Citations-misd.	4	4	3	7
• DUI Arrests (all)	59	90	79	97
• DUI cases that Involved Drugs	11	13	6	-
<b>COLLISIONS</b>				
• Collisions-Local Roads	79	89	97	97
• Collisions-SR29	58	80	78	62
• Fatal Collisions	-	-	-	-
• Injury Collisions	43	56	42	52
• Non-injury Collisions	94	113	133	107

# Police 2020-21 Fiscal Year Budget

## Police Department #30 Division #310

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 182,400	202,500	213,300	\$ 164,600
Sheriff's Contract	6,029,400	6,210,300	6,751,200	6,778,700
Services & Supplies	395,000	444,400	271,900	452,400
Capital Outlay	37,400	23,700	28,000	97,000
<b>Division Total</b>	<b>\$ 6,644,200</b>	<b>6,880,900</b>	<b>7,264,400</b>	<b>\$ 7,492,700</b>
<b>Revenues</b>				
Intergovernmental - Grants	\$ 13,200	115,000	-	\$ -
Miscellaneous	175,000	27,000	138,700	138,500
Fines & Forfeitures	73,500	134,300	55,000	38,000
Transfers In	158,300	235,800	140,000	140,200
<b>Division Total</b>	<b>\$ 420,000</b>	<b>512,100</b>	<b>333,700</b>	<b>\$ 316,700</b>

# Police

## 2020-21 Fiscal Year Budget

### Police Department #30 Division #310

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
<b>City Staff</b>			
Police Technician	2.00	2.00	2.00
Administrative Clerk II	0.70	0.70	-
<b>Total Full Time Equivalents - City</b>	<b>2.70</b>	<b>2.70</b>	<b>2.00</b>

Comments: Admin Clerk II is shared between the City (70%) and the Fire District (30%).

<b>Sheriff's Contract Staff</b>			
Police Chief	1.00	1.00	1.00
Sergeant	4.00	4.00	4.00
Deputy Sheriff	19.00	19.00	19.00
<b>Total Full Time Equivalents - Contract</b>	<b>24.00</b>	<b>24.00</b>	<b>24.00</b>

Law Enforcement Services provided by Napa County Sheriff through contractual agreement.

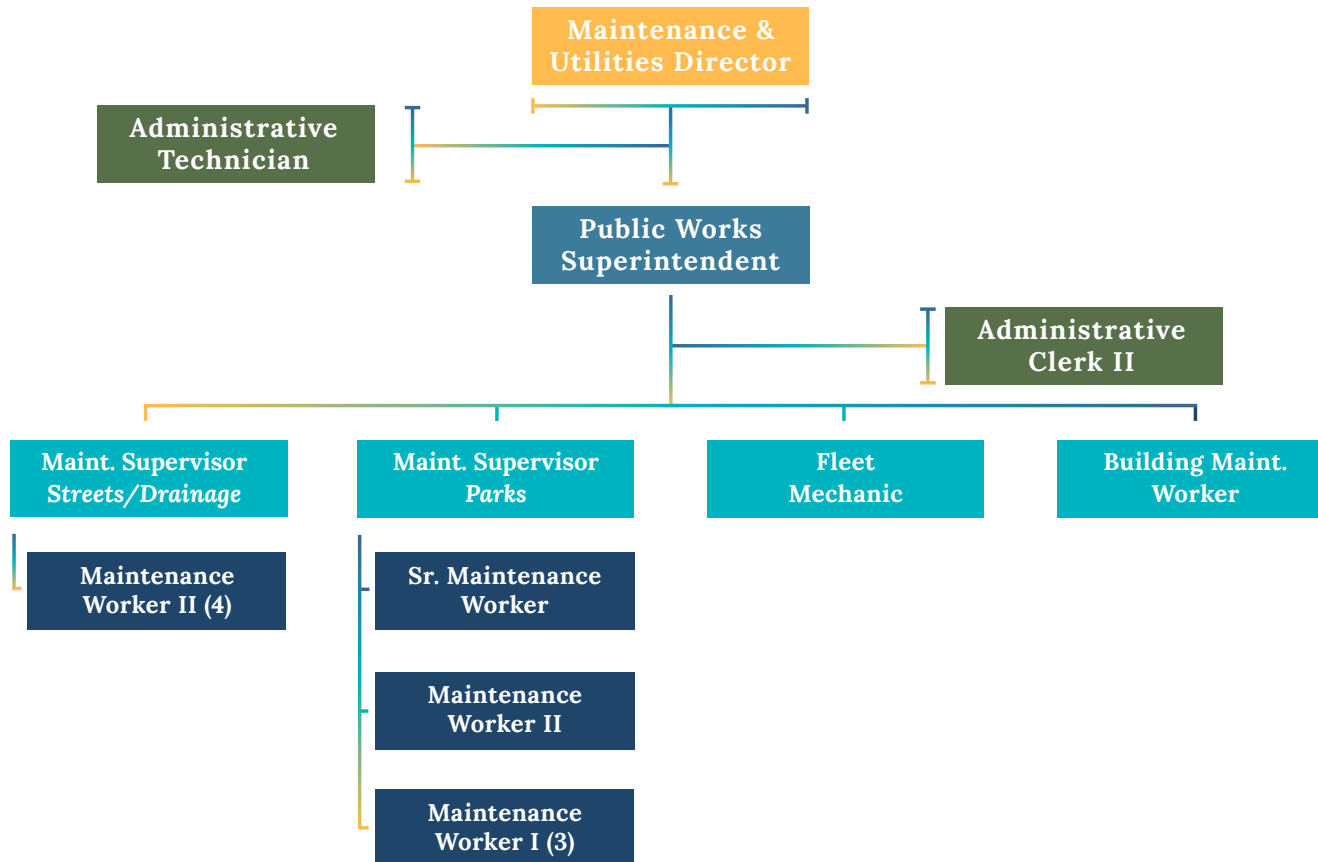




# Maintenance & Utilities

# Maintenance & Utilities Organization Chart

## Maintenance & Utilities



# Maintenance & Utilities

The Maintenance and Utilities Department provides for the health, safety and comfort of all American Canyon residents, workers and visitors on a daily basis. The services and functions provided by the Maintenance and Utilities Department make civilized life possible. Our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, with little or no awareness by the public. We are doing our jobs if no one knows, or needs to call in with concerns.

## Services Provided

The Maintenance and Utilities Department provides:

- *Well maintained streets, storm drains, street lights, traffic signals, and civic facilities*
  - » Maintenance and Utilities crews maintain 112-miles of streets, 12-miles of storm drain system, 927 street lights, 6 traffic signals, and 9 City owned buildings and facilities
- *Management of the City’s vehicle and equipment fleet*
  - » Maintenance and Utilities is responsible for maintaining over 77 vehicles and pieces of motorized equipment, which serve all City departments, allowing them to accomplish their respective missions
- *Management of Parks and Open Space Maintenance*
  - » Maintenance and Utilities now maintains and oversees 20 city parks, trails, street landscapes, municipal grounds, three Lighting and Landscaping Assessment Districts, two swimming pools at the Phillip West Aquatic Center, and open spaces (620 acres at Newell Open Space and 10 miles of trails at Napa River Bay Trail with partners from the California State Fish and Wildlife Department, and the Napa County Parks and Open Space District)

## Goals

- GIS Maps for all City owned utilities
- Maintain quality level of service for parks & facilities throughout the City

## Performance Measures

	2019	2018	2017
Lane Miles of Streets	112.5	112.5	112
Miles of Streets Resurfaced	1	.69	7
Streelights	1,233	1,233	1,233
Traffic Signals	4	4	4

# Maintenance & Utilities Summary 2020-21 Fiscal Year Budget

## Maintenance & Utilities Department #40 General Fund #100

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ -	-	-	\$ 1,239,600
Services & Supplies	-	-	-	1,211,900
Capital Outlay	-	-	-	-
Contra-expense	-	-	-	(7,400)
<b>Total for Department</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 2,444,100</b>
<b>Revenues</b>				
Maintenance & Utilities Administration	\$ -	-	-	\$ 86,700
Streets Maintenance	-	-	-	330,000
Storm Drain	-	-	-	297,000
Parks Maintenance	-	-	-	-
<b>Total for Department</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 713,700</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Maintenance & Utilities Administration	-	-	0.90
Streets Maintenance	-	-	2.70
Storm Drain	-	-	2.70
Parks Maintenance	-	-	5.40
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>11.70</b>

Comment: The Maintenance & Utilities Department was created in FY 2020-21.

# Maintenance & Utilities – Administration 2020-21 Fiscal Year Budget

## Maintenance & Utilities Department #40 Administration Division #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ -	-	-	\$ 99,000
Services & Supplies	-	-	-	35,800
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 134,800</b>
<b>Revenues</b>				
Intergovernmental - Grants	\$ -	-	-	\$ -
Developer Contributions in Lieu	-	-	-	-
Charges for Services - Other	-	-	-	-
Transfers In	-	-	-	86,700
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 86,700</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Maintenance & Utilities Director	-	-	0.20
Administrative Technician	-	-	0.20
Administrative Clerk	-	-	0.50
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>0.90</b>

Comment: The Administration Division partially moved from the Public Works Department to the Maintenance & Utilities Department in FY 2020-21.

# Maintenance & Utilities – Streets Maintenance 2020-21 Fiscal Year Budget

## Maintenance & Utilities Department #40 Streets Maintenance Division #520

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ -	-	-	\$ 298,620
Services & Supplies	-	-	-	459,500
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 758,120</b>
<b>Revenues</b>				
Miscellaneous	\$ -	-	-	\$ 30,000
Transfers In	-	-	-	300,000
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 330,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
PW Superintendent	-	-	0.20
Maintenance Supervisor	-	-	0.50
Maintenance Worker	-	-	2.00
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>2.70</b>

Comment: The Streets Maintenance Division moved from the Public Works Department to the Maintenance & Utilities Department in FY 2020-21.

# Maintenance & Utilities – Storm Drain 2020-21 Fiscal Year Budget

## Maintenance & Utilities Department #40 Storm Drain Division #525

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ -	-	-	\$ 293,900
Services & Supplies	-	-	-	5,800
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 299,700</b>
<b>Revenues</b>				
Transfers In	\$ -	-	-	\$ 297,000
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 297,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
PW Superintendent	-	-	0.20
Maintenance Supervisor	-	-	0.50
Maintenance Worker	-	-	2.00
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>2.70</b>

Comment: The Storm Drain Division partially moved from the Public Works Department to the Maintenance & Utilities Department in FY 2020-21.

# Maintenance & Utilities – Parks Maintenance 2020-21 Fiscal Year Budget

## Maintenance & Utilities Department #40 Parks Maintenance Division #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ -	-	-	\$ 548,100
Services & Supplies	-	-	-	703,400
Capital Outlay	-	-	-	-
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 1,251,500</b>
<b>Revenues</b>				
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	
Maintenance Supervisor	-	-	0.90	
Senior Maintenance Worker	-	-	0.90	
Maintenance Worker	-	-	3.60	
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>-</b>	<b>5.40</b>	

Comment: The Parks Maintenance Division moved from the Public Works Department to the Maintenance & Utilities Department in FY 2020-21.

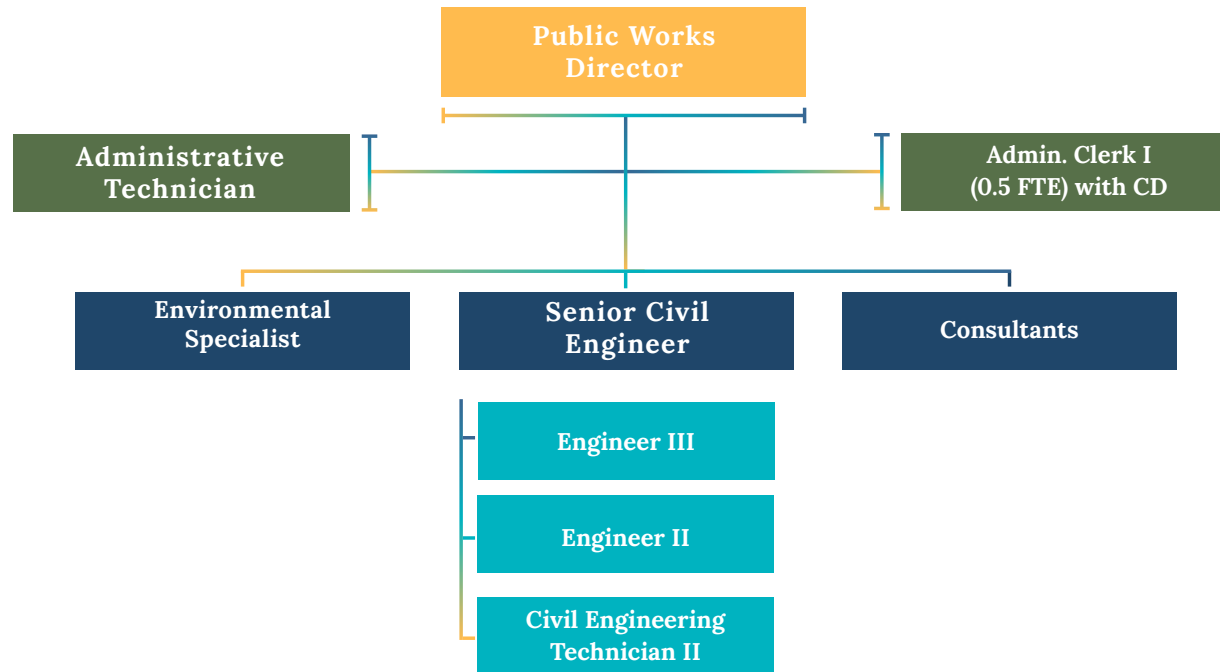


# Public Works



# Public Works Organization Chart

## Public Works



# Public Works

Public Works is the combination of physical assets, management practices, policies and personnel necessary for government to provide and sustain structures and services essential to the welfare and acceptable quality of life for its citizens. In American Canyon, our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, acting as an active partner with our residents, businesses and visitors.

## Services Provided

The Public Works Department provides:

- *Safe, efficient, and effective transportation systems*
  - » Public Works staff are constantly maintaining, constructing, and improving our transportation infrastructure; although State Route 29 is not a City facility, we are constantly developing new ways to improve traffic flow through the City in coordination with CalTrans and the Napa Valley Transportation Authority.
- *Well-designed and maintained streets, storm drains, street lights, traffic signals, and civic facilities*
  - » Public Works crews maintain 112-miles of streets, 12-miles of storm drain system, 927 street lights, 6 traffic signals, and 9 City owned buildings and facilities
- *Environmental stewardship of creeks, wetlands, and open spaces*
  - » Throughout the divisions within Public Works, staff are constantly maintaining, improving, and monitoring American Canyon's creeks, wetlands, and open spaces to insure their continued health for all to enjoy
  - » Quick response in the event of an emergency or natural disaster
  - » Public Works crews are the third leg of the first responder stool and often times are the first on scene
  - » Public Works work in conjunction with and in support of Fire and Police responders
- *Capital project management*
  - » The purpose of the Capital Improvement Program (CIP) is to provide the City of American Canyon with a long-range plan for capital improvements
  - » Investment in Capital improvements fosters economic vitality, neighborhood vitality, and preservation of City infrastructure; it provides or improves service to areas lacking or having deficient service
  - » Evaluation criteria for selecting which projects to include for funding includes 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

# Public Works *continued*

- *Development engineering services*
  - » Ensures that private development complies with City Engineering design standards established to foster a sense of place and to further economic development objectives
  - » 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

## 2019-20 Highlights

### *Green Island Road*

- Awarded contract for reconstruction of both railroad crossings on GIR
- Started ROW acquisition
- Acquire \$1M in OBAG2 grant funds
- 90% design documents for the GIR roadway construction

### *Devlin Road*

- Design is complete
- ROW acquisition is complete
- Environmental permits are in process

### *Annual Pavement Management Project*

- Pavement rehabilitation work consisting of a grind and overlay: American Canyon Road from Highway 29 to Newell Dr. Completed

## Goals

### *Green Island Road*

- Commence RR reconstruction (qualifying work for EDA reimbursement)
- Commence joint trench utility construction
- Award construction project

### *Devlin Road*

- Award and complete construction project

### *Annual Pavement Management Project*

- Pavement rehabilitation work consisting of reconstruction of James Rd from American Canyon Rd to Donaldson Way. New sidewalk on east side of roadway

### *Eucalyptus Sidewalk Project*

- Construct new sidewalk on the south side of Eucalyptus Drive, closing the gap between Donaldson Way and Theresa Avenue

### *Waterline Replacement Project*

- Replace waterlines on Arden Court, Lansford Court, Linwood Court, Northampton, Park Lane, Regent Court and Strand Court

### *SS4 Broadway - Crawford to Donaldson*

- Complete last section of SS4 Broadway project – upsize sewer main from Donaldson Way to Crawford Way on the west side of SR29

# Public Works Summary 2020-21 Fiscal Year Budget

## Public Works Department #50 General Fund #100

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 1,593,300	1,634,600	2,428,100	\$ 1,001,200
Services & Supplies	733,300	631,600	1,180,100	595,300
Capital Outlay	-	-	155,000	-
Contra-expense	(30,500)	(131,400)	(278,400)	-
<b>Total for Department</b>	<b>\$ 2,296,100</b>	<b>2,134,800</b>	<b>3,484,800</b>	<b>\$ 1,596,500</b>
<b>Revenues</b>				
Public Works Admin	\$ 346,700	297,400	345,700	\$ 280,000
Capital Projects Admin	164,700	44,700	12,000	16,000
Street Maintenance	397,600	300,000	330,000	-
Storm Drain	45,300	300,600	428,900	151,000
Parks Maintenance	-	-	28,000	-
City Engineer	3,500	-	-	-
<b>Total for Department</b>	<b>\$ 957,800</b>	<b>942,700</b>	<b>1,144,600</b>	<b>\$ 447,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Public Works Admin	3.50	3.00	2.00
Capital Projects Admin	4.00	4.00	3.00
Street Maintenance	3.95	3.95	-
Storm Drain	2.35	2.35	0.70
City Engineer	1.50	1.50	1.50
Parks Maintenance	-	5.40	-
<b>Total Full Time Equivalents</b>	<b>15.30</b>	<b>20.20</b>	<b>7.20</b>

# Public Works – Administration 2020-21 Fiscal Year Budget

## Public Works Department #50 Administration Division #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 360,100	306,300	398,500	\$ 315,100
Services & Supplies	35,400	29,200	47,500	82,300
<b>Division Total</b>	<b>\$ 395,500</b>	<b>335,500</b>	<b>446,000</b>	<b>\$ 397,400</b>
<b>Revenues</b>				
Charges for Services - Other	\$ 61,000	-	-	-
Transfers In	285,700	297,400	345,700	280,000
<b>Division Total</b>	<b>\$ 346,700</b>	<b>297,400</b>	<b>345,700</b>	<b>\$ 280,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Public Works Director	1.00	1.00	1.00
Administrative Technician	-	1.00	1.00
Administrative Assistant	1.50	-	-
Administrative Clerk	1.00	1.00	-
<b>Total Full Time Equivalents</b>	<b>3.50</b>	<b>3.00</b>	<b>2.00</b>

# Public Works – Capital Projects 2020-21 Fiscal Year Budget

## Public Works Department #50 Capital Projects Division #515

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 555,000	500,200	563,300	\$ 431,600
Services & Supplies	117,900	89,300	91,700	360,400
Contra-expense	-	(107,200)	(250,000)	-
<b>Division Total</b>	<b>\$ 672,900</b>	<b>482,300</b>	<b>405,000</b>	<b>\$ 792,000</b>
<b>Revenues</b>				
Permits	\$ 19,800	7,900	12,000	\$ 16,000
Charges for Services	141,400	26,600	-	-
Miscellaneous	-	10,000	-	-
Transfers In	3,500	200	-	-
<b>Division Total</b>	<b>\$ 164,700</b>	<b>44,700</b>	<b>12,000</b>	<b>\$ 16,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Senior Civil Engineer	2.00	2.00	1.00
Civil Engineering Technician	1.00	1.00	1.00
Engineer III			1.00
Engineer I	-	1.00	-
Engineering Technician	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>4.00</b>	<b>4.00</b>	<b>3.00</b>

# Public Works – Storm Drain 2020-21 Fiscal Year Budget

## Public Works Department #50 Storm Drain Division #525

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 193,300	245,500	278,000	\$ 77,200
Services & Supplies	87,300	55,100	61,400	74,600
<b>Division Total</b>	<b>\$ 280,600</b>	<b>300,600</b>	<b>339,400</b>	<b>\$ 151,800</b>
<b>Revenues</b>				
Transfer from Measure A Fund	\$ 45,300	300,600	428,900	\$ 151,000
<b>Division Total</b>	<b>\$ 45,300</b>	<b>300,600</b>	<b>428,900</b>	<b>\$ 151,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Maintenance Supervisor	0.25	0.25	-
Maintenance Worker	1.00	1.00	-
PW Superintendent	0.20	0.20	-
Environmental Specialist	0.70	0.70	0.70
Environmental Services Manager	0.20	0.20	-
<b>Total Full Time Equivalents</b>	<b>2.35</b>	<b>2.35</b>	<b>0.70</b>

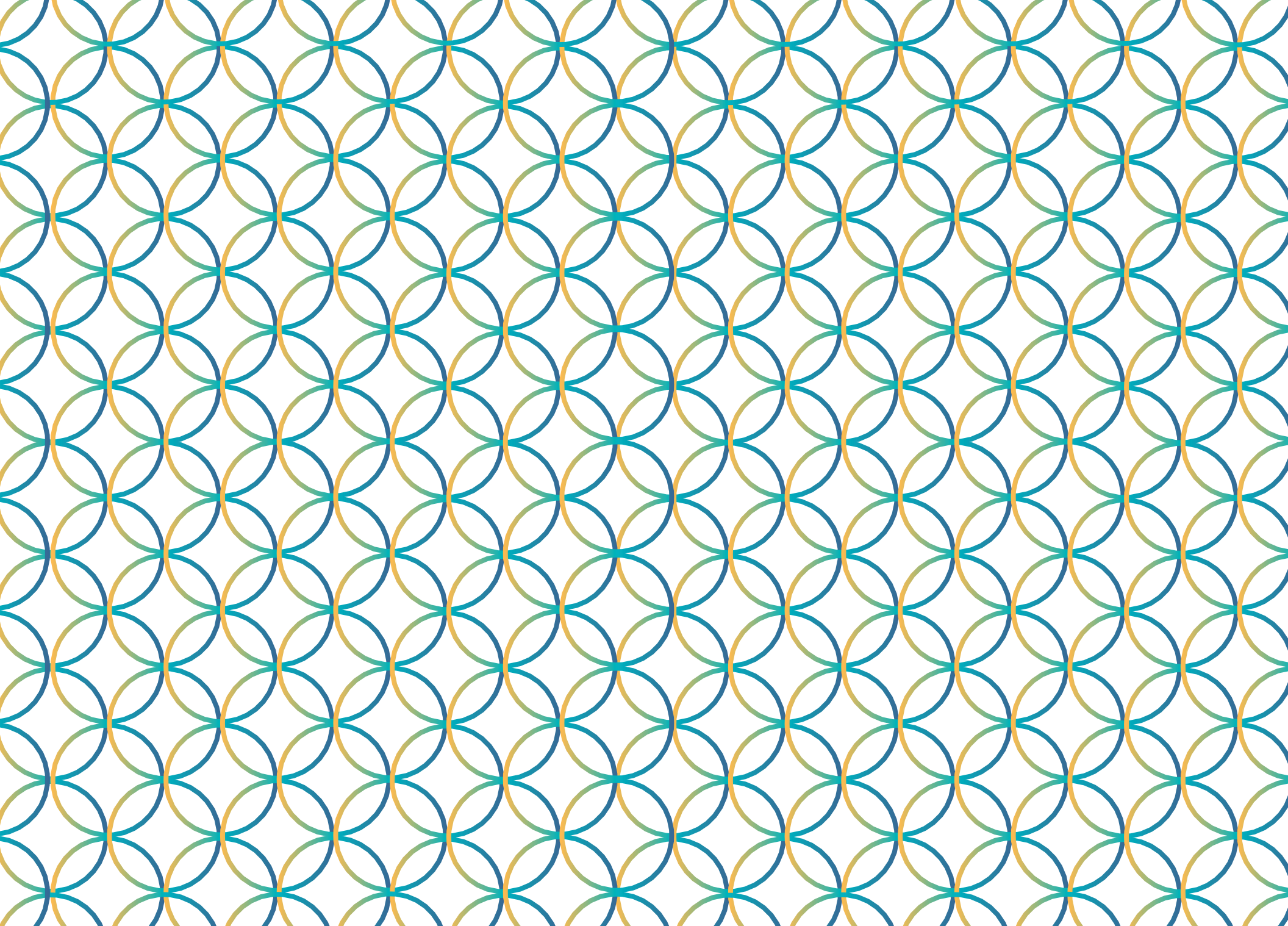


# Public Works – City Engineer 2020-21 Fiscal Year Budget

## Public Works Department #50 City Engineer Division #650

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 96,400	196,700	149,100	\$ 177,300
Services & Supplies	92,700	11,200	18,100	78,100
<b>Division Total</b>	<b>\$ 189,100</b>	<b>207,900</b>	<b>167,200</b>	<b>\$ 255,400</b>
<b>Revenues</b>				
Permits	\$ 3,500	-	-	\$ -
Miscellaneous	2,900	2,800	-	-
<b>Division Total</b>	<b>\$ 6,400</b>	<b>2,800</b>	<b>-</b>	<b>\$ -</b>

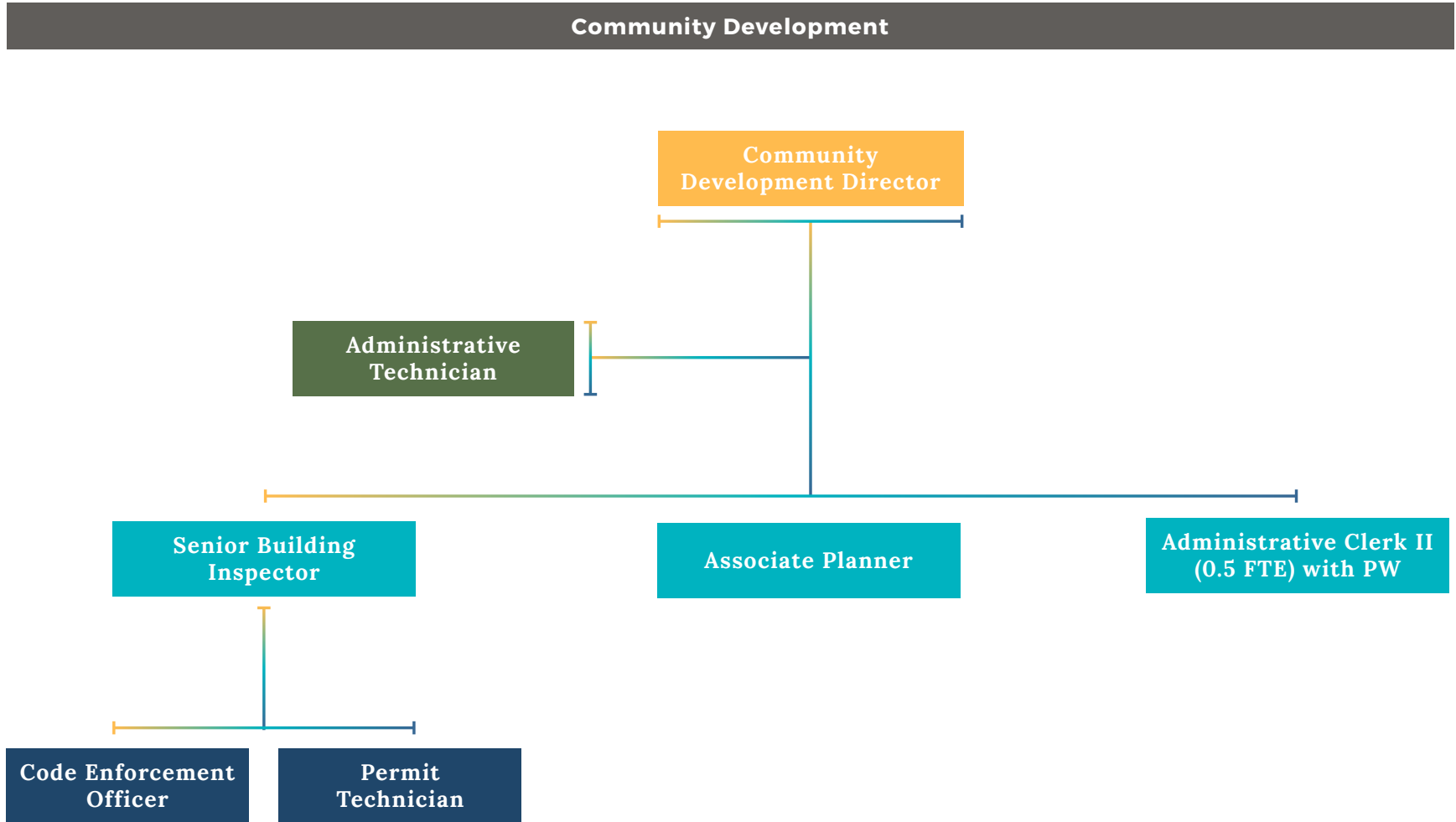
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Senior Civil Engineer	1.00	1.00	-
Engineer III	-	-	1.00
Administrative Clerk	0.50	0.50	0.50
<b>Total Full Time Equivalents</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>





# Community Development

# Organization Chart



# Community Development

The Community Development Department mission is to create a better community for American Canyon's residents, workforce and visitors. With the help of our citizenry, we strive to enhance the character of American Canyon by delivering services, projects, and programs that enhance our economy for a beautiful, inclusive, safe, connected, and environmentally-focused quality of life.

The Community Development Department consists of three Divisions. The Building and Safety Division provides building permits, plan check, inspections and code enforcement. The Housing Division provides affordable housing assistance and monitoring. The Planning Division prepares long range land use plans, ordinances, and conducts development review, public outreach and environmental analysis.

## 2019-20 Highlights

### PLANNING DIVISION

- Commenced the Comprehensive General Plan Update process.
- Broadway District Specific Plan and EIR was approved.
- Watson Ranch Specific Plan and EIR was approved.
- The NVTB Bicycle Master Plan General Plan Amendment for American Canyon was approved.
- Amended Inclusionary Housing zoning regulations.
- Submitted a Priority Production Area PPA Application to the Metropolitan Transportation Commission.
- Presented a request to permit residential uses on Oat Hill.
- Prepared draft Rezoning and General Plan Amendment for the Paoli/Watson Lane Annexation.
- Napa Logistics Building 5 Design Permit approved.
- Home2Suites Design Permit approved under the streamline BDSPP Program EIR.
- Completed the Housing Element Annual Report on time.
- Received an SB-2 Grant \$160,000 for housing streamline procedure.
- Submitted a \$150,000 LEAP grant application.
- LAFCO Municipal Services Review completed.
- Approved one Commercial Cannabis off-site delivery permit.
- Accepted and processed two Commercial Cannabis Permit applications.
- Processed 25 Planning applications.

### BUILDING DIVISION

- Instituted a "Virtual City Hall" on-line electronic building permit submittal process.
- Issued \$62 million construction valuation in the past 12 months – an increase of \$20 million over FY 19/20.
- Finalized \$13 million construction valuation in the past 12 months.
- Updated the Building Code to the 2019 California standards.
- SDG 330 Recreation District Warehouse building.
- Holy Family Church building permit approved.
- Issued Occupancy Permits for Village at Vintage Ranch.
- Opened 222 Code Enforcement cases in the past 12 months. Resolved 294 cases.

### HOUSING DIVISION

- Received a \$2.2 million CalHome Disaster Relief Grant application.
- Submitted a \$300,000 CDBG grant application to HCD to continue the homeowner rehabilitation and down payment assistance programs.
- Submitted a \$1 million Home and \$875,000 CalHome Grant Fund Application.

## Community Development *continued*

- Closed out \$ million 2015 CDBG Grant for Valley View infrastructure.
- Maintained accurate financial accounting records for the CDBG, HOME, BEGIN, and CalHome Program grants and submitted reports to the City's Finance staff.
- All required quarterly and annual reporting was submitted to HCD on behalf of the City consistent with the requirements of each grant program.
- Closed two (2) first time homebuyer loans and one (1) owner-occupied rehab loan. Four (4) additional applications are approved pending closure, and three (3) projects are in process.
- Conducted annual owner occupancy certification monitoring on all downpayment assistance and rehabilitation loans.
- Conducted annual homeowner occupancy certifications in the Heritage Park/Canyon Creek, Chesapeake Homes, and Vineyard Crossing neighborhoods.
- Represented the City of American Canyon at monthly Continuum of Care Committee meetings. Continuum of Care secured Federal Department of Housing and Urban Development funding for homeless services and housing programs.
- Administered 94 households receiving Section 8 rental assistance in the City of American Canyon.
- Administered 11 households in American Canyon that receive rental assistance through the Family Unification Program (FUPS).
- Collaborated with the Napa County Child Welfare Services to assist families whose lack of housing places their children outside the home or delays the return of the children to the home. This program also provides transitional housing for the older teens coming out of foster care to secure appropriate and safe housing.

### Goals

- Continue the Comprehensive General Plan update.
- Prepare Environmental Review for the Paoli/Watson Lane Annexation and submit an annexation application to LAFCO.
- Continue to Implement Building Permit and Planning E-Permit Software.
- Administer 3-4 Commercial Cannabis business permits.
- Complete review and issue Canyon Estates construction permits.
- Process the Oat Hill Residential Project.
- Process the Napa Logistics Park Building 3 Design Permit.
- Complete the SDG 217 Commerce Court Conditional Use Permit.
- Process City-wide discretionary applications in accordance with streamline turnaround timeframes.
- Continue to support affordable housing programs in partnership with the Housing Authority for the City of Napa.
- Re-Bid the on-call Building and Safety Services contract.
- Monitor availability and apply for an ABAG/MTC Regional Early Action Planning (REAP) Grant when available in late-2020.
- Enter into a one-year contract with Fair Housing Napa County.
- Oversee lease of the house at 11 Theresa Avenue.

# Community Development Summary

## 2020-21 Fiscal Year Budget

### Community Development Department #60 General Fund #100 Summary

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 655,000	713,300	756,600	\$ 713,000
Services & Supplies	1,633,400	1,547,800	403,900	376,300
<b>Total for Department</b>	<b>\$ 2,288,400</b>	<b>2,261,100</b>	<b>1,160,500</b>	<b>\$ 1,089,300</b>

<b>Revenues</b>				
Planning	\$ 54,000	171,800	75,900	\$ 27,500
Housing Services	-	-	-	-
Building and Safety	760,900	454,300	550,900	551,000
Developer Project	1,311,700	1,247,000	-	-
<b>Total for Department</b>	<b>\$ 2,126,600</b>	<b>1,873,100</b>	<b>626,800</b>	<b>\$ 578,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Planning	2.75	2.75	2.45
Housing Services	0.10	0.10	0.10
Building and Safety	3.65	3.65	2.95
<b>Total Full Time Equivalents</b>	<b>6.50</b>	<b>6.50</b>	<b>5.50</b>

Comments: Starting in FY 2019-20 Developer Project has been moved to the new Fund 105.

# Community Development – Planning 2020-21 Fiscal Year Budget

## Community Development Department #60 Planning Division #610

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 442,800	274,200	402,500	\$ 346,600
Services & Supplies	121,300	85,300	47,800	43,300
<b>Division Total</b>	<b>\$ 564,100</b>	<b>359,500</b>	<b>450,300</b>	<b>\$ 389,900</b>

<b>Revenues</b>				
Permits	\$ 5,900	5,600	4,500	\$ 4,500
Intergovernmental - Grants	-	147,200	7,900	-
Charges for Services - Gen Gov	32,000	14,000	55,500	17,000
Miscellaneous	16,000	5,000	8,000	6,000
Transfers In	50	50	-	-
<b>Division Total</b>	<b>\$ 53,950</b>	<b>171,850</b>	<b>75,900</b>	<b>\$ 27,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Community Development Director	0.70	0.70	0.70
Associate Planner	1.00	1.00	1.00
Administrative Assistant	0.80	-	-
Administrative Technician	-	0.80	0.50
Administrative Clerk	0.25	0.25	0.25
<b>Total Full Time Equivalents</b>	<b>2.75</b>	<b>2.75</b>	<b>2.45</b>



# Community Development – Housing Services 2020-21 Fiscal Year Budget

## Community Development Department #60 Housing Services Division #630

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ -	23,700	25,700	\$ 24,200
Services & Supplies	-	-	-	200
<b>Division Total</b>	<b>\$ -</b>	<b>23,700</b>	<b>25,700</b>	<b>\$ 24,400</b>
<b>Revenues</b>				
Rents	\$ -	-	-	\$ -
Transfers In	-	-	-	-
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Community Development Director	0.10	0.10	0.10
<b>Total Full Time Equivalents</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

# Community Development – Building & Safety 2020-21 Fiscal Year Budget

## Community Development Department #60 Building & Safety Division #640

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 212,200	315,400	328,400	\$ 342,200
Services & Supplies	386,000	396,200	356,100	332,800
<b>Division Total</b>	<b>\$ 598,200</b>	<b>711,600</b>	<b>684,500</b>	<b>\$ 675,000</b>

<b>Revenues</b>				
Permits	\$ 536,700	204,900	300,400	\$ 300,000
Charges for Services - Gen Gov	163,900	197,500	200,000	200,000
Miscellaneous	59,900	51,800	50,000	50,000
Fines and Forfeitures	400	100	500	1,000
Transfers In	-	-	-	-
<b>Division Total</b>	<b>\$ 760,900</b>	<b>454,300</b>	<b>550,900</b>	<b>\$ 551,000</b>

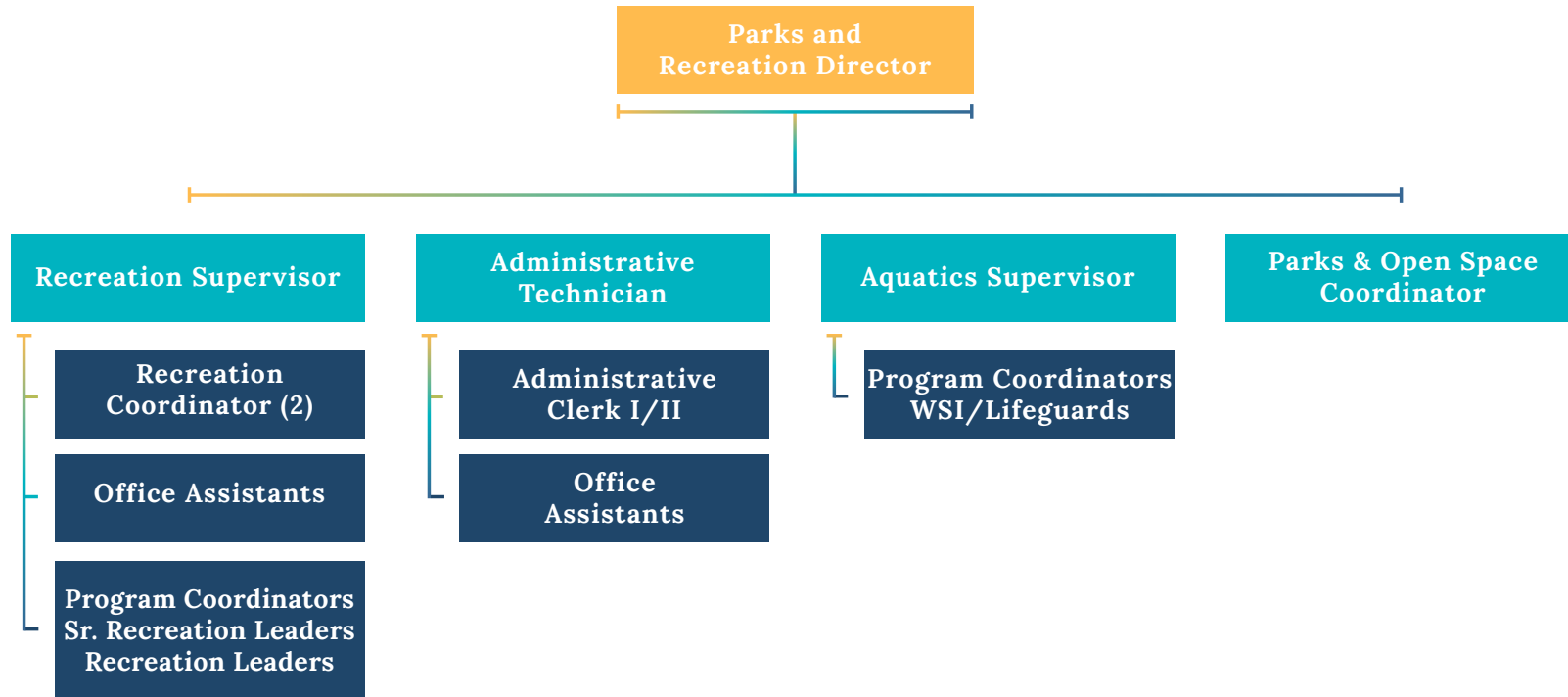
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Community Development Director	0.20	0.20	0.20
Chief Building Official	1.00	-	-
Senior Building Inspector	-	1.00	-
Code Enforcement Officer	1.00	1.00	1.00
Permit Technician	1.00	1.00	1.00
Administrative Technician	-	0.20	0.50
Administrative Clerk	0.25	0.25	0.25
Administrative Assistant	0.20	-	-
<b>Total Full Time Equivalents</b>	<b>3.65</b>	<b>3.65</b>	<b>2.95</b>

# Parks and Recreation



# Parks and Recreation Organization Chart

## Parks and Recreation



# Parks and Recreation

The Parks and Recreation Department performs a variety of functions to serve the American Canyon community. The Parks and Recreation Department is committed to supporting healthy lifestyles by creating enjoyable experiences through outstanding events, programs and facilities. The vision they strive for is: *We inspire fun; together we create community!*

- **Recreation and Events:** The Department plans and supervises all City-sponsored recreation classes and programs, as well as youth and adult sports and active adult programs. The Department plans and implements several community building events such as Fourth of July, Snow Day, and Memorial Day and Veterans Day Ceremonies. The Department also oversees the operation of the Phillip West Aquatic Center and aquatic programs such as swim lessons, open swim, fitness swim, and swim team.
- **Parks, Trails, and Open Space Planning and Project Management:** The Department actively participates in the planning and development of new parks and recreation facilities as well as the improvement of existing parks, including grant writing and management. The Department oversees the use of the City's two open space areas, Newell Open Space and the Napa River Bay Trail and Wetlands.
- **Facility Operations and Reservations:** The Department is responsible for the operation, facility scheduling and rental of the Community Center gym, the Recreation Center, the Senior Multi-Use Center, and park amenities.
- **Committee Management:** The Department provides staff support for the Parks and Community Services Commission and the Open Space Advisory Committee, and any associated subcommittees. This involves staffing Commission and Committee meetings, developing and distributing agenda packets, and providing research and report writing as required.
- **Special Event Committee:** New in 2019, the Department facilitated the Special Event Committee to coordinate groups that host events in American Canyon. The purpose of the committee are to: 1. Coordinate schedules to limit multiple events on the same date; 2. Facilitate communication and coordination of event organizers (City and non-City) to improve the overall event experience; and 3. Encourage cross-promotion, partnerships and volunteerism in support events and community building.
- **Community Resources:** The Department serves as conduit of community services. They sell bus passes, taxiscrpt, and provide programming scholarships to those less fortunate. The Department develops and manages community partnerships with service organizations, sports user groups and various non-profit groups. The Department also oversees and manages the Community Grants process where community organizations apply for and receive funding for community-oriented programs, services and facility improvements.
- **Conservation Program:** New in 2019, the Department created an Environmental Conservation Program aimed at connecting people of all ages to the outdoors and nature. Volunteer activities provide valuable information about our outdoor resources, promote environmental awareness and stewardship, and encourage physical activity.

# Parks and Recreation *continued*

## 2019–20 Highlights

*In general, the 2019–2020 fiscal year was very challenging for the Parks and Recreation team. They pride themselves in having an amazing infectious Can-do spirit focused on service to the American Canyon community. Emulating their Can-do spirit, the Department persevered serving the community through several challenges including significant summer staff shortages, unique and unprecedented operational issues, hosting a community charging station during a surprise four-day power shut-off, a brush fire that swept through 75% of the Newell Open Space, torrential rains in the middle of two events, and as we prepare this document, a complete shutdown of the Country due to COVID19.*

### Recreation and Aquatics

- Diagnosed, evaluated, researched replacement options and managed the replacement of the pool boiler at Phillip West Aquatics Center.
- Coordinated with a Parks and Community Service Commission sub-committee to review and evaluate live music and other performances within American Canyon.
- Following a wildfire at Newell Open Space in the Fall, we quickly pivoted and hosted our Black Friday Hike with a talk on wild fire ecology.
- Reviewed, evaluated and modified Senior Programming increasing attendance, relevancy and awareness in the community. Developed partnerships to enhance programming with AARP, Soroptomist International and Innovative Health Solutions. Working on finalizing partnerships with CANV and Collabria.
- Developed a partnership with American Canyon Community

Parks Foundation (ACCPF) to host hikes in American Canyon throughout the year.

- Created a basic sponsorship program. Made minor increases in revenues.
- Implemented Community Event Committee, meeting four times in the last year.
- Improved program and event experience by implementing program/event timelines, post-program/event surveys, and close-out reports.

### Administration

- Former Parks and Community Services Commissioner Janelle Sellick received “Commissioner of the Year” Award from the California Association of Board and Commissioner of Parks and Recreation Agencies.
- Supported City’s COVID19 response specifically maintaining engagement with the senior population and serving on the American Canyon Food Insecurity Task Force.
- Amid social distancing requirements, participated in the overall City effort to “digitize City Hall;” converted at least 6 forms and working on digitizing three processes to improve accessibility and allow more remote submittal of forms and processes, ultimately increasing resident convenience.
- Completed a comprehensive MOU with the American Canyon Community and Parks Foundation to support parks, programs and play in American Canyon.
- Supported City’s Public Safety Power Shut-off event in the fall of 2019 by standing up, staffing and managing a community charging station at the Community Gym.
- Facilitated move of Department administration and customer

# Parks and Recreation *continued*

## 2019-20 Highlights *continued*

service function to City Hall. Deployed customer service kiosk and customer support hours at Phillip West Aquatic Center.

- To enhance recreation program and event offerings, converted two part-time program coordinators to fulltime Recreation Coordinators.
- Streamlined the process for developing the seasonal activity guide by creating template, saving many hours in the development process.
- Created an annual RFP for event activities including inflatables, event logistics and activities and equipment rentals.
- Developed annual process for setting annual program/project goals involving citizen committees to guide budget development.
- Increased awareness of Department achievements by developing Parks and Recreation “Snapshots” to report successes to citizen committees, City Management and City Council.
- Updated the following operational procedures: PT Staff hiring, Payroll process, Community Grant Program, Community Garden, Bill Payment and Batching and Community Awards.

### *Parks, Landscape Management, Open Spaces Maintenance*

- Transitioned Parks, Landscape Management and Open Spaces Maintenance responsibility to the Public Works Department.
- Oversaw the renovation of the skate park including a detailed inspection and the creation of an ongoing inspection protocol for the skate park.
- Formalized and updated the Integrated Pest Management Policy.
- Evaluated the current maintenance system. Developed and

presented options for enhanced levels of service.

- Completed Capital Asset Renovation Plans LLADs.
- Created tree management program goals.
- Created regional coalition for urban forest tree preservation and tree canopy increases.
- Updated tree planting standards.

### *Park Planning and Project Management*

- Following a brush fire at Newell Open Space in the fall of 2019, conducted fire mitigation evaluation and implemented several mitigation projects including the emergency replacement of three pipe culverts that melted in the fire, and several wildflower seed disbursement and tree plantings.
- Developed Newell Open Space RCD Partnership to improve roads/trails and reduce sediment into the watershed
- LLAD Renovation Projects
  - » ZONE 2 – Completed renovation of soft surface at Shenandoah Park
  - » ZONE 3 – Completed renovation of soft surface at Napa Junction
- Began process of updating the Parks and Recreation element of the General Plan Update, including a strategic implementation plan.
- Formalized and developed a volunteer conservation program hosting six conservation projects including Ridge Trail Day, two tree planting projects (one with Scouts), Wetlands pot-hole filling and fence repairs, and two sheet mulching projects.
- Public Facility Renovation Program – Year 18-19
  - » Renovated sport courts at Elliott Park (1 basketball and

# Parks and Recreation *continued*

## 2019–20 Highlights *continued*

- converted one tennis court into two pickleball courts and Northampton (basketball).
- » Evaluated other courts in the City for future maintenance needs.
- Awarded Measure AA grant funding to conduct feasibility studies to:
  - » Restore natural tidal flows at the culverts at the Wetlands.
  - » Reclaim areas around the Corps Yard into natural wetlands/uplands areas.
  - » Identify a location for a recreation access to the Napa River identifying an ideal location for a kayak launch into the Napa River
- Developed a partnership with American Canyon Community Parks Foundation (ACCPF) for a Fitness Station at the Wetlands and Barn Stabilization at the Newell Open Space.

## Goals

### *Recreation and Aquatics*

- Increase live music and other performances at existing City events. Coordinate with American Canyon Arts Foundation to encourage more live performances at other non-city run community events.
- Continue to develop/evolve the Senior Multiuse Center space and programming. Finalize partnerships with CANV and Collabria. Celebrate the 10th Anniversary of the Senior Multiuse Center.
- Begin a multiyear effort to enhance and develop fitness and wellness (including aquatics) opportunities in American Canyon. Focus needs to be on young/middle aged adults. Lead the County effort to get more people outdoors realizing the health benefits derived from nature and outdoors through the ParksRx initiative.
- Develop interest and associated programming for pickle ball at newly renovated Elliott Courts.
- Continue to host and develop the Community Events Committee to improve communication, coordination and partnerships in community events. Implement Community Events Support Trailer during the summer of 2020.
- Evaluate the competitiveness of afterschool middle school sports programs. Adjust programming appropriately.
- Create an annual partnership with the American Canyon Arts Foundation to support community events and grow arts and arts appreciation in the community.
- Support growth of the AC Cycling group fall bike ride event by assisting with event logistics and involving the American Canyon Chamber and Visitors Center.
- Implement measures to improve structure, consistency and organization of programs and events leading to a better experience and overall satisfaction.
- Begin the review of the class program and be prepared to make adjustments for the following budget



# Parks and Recreation *continued*

## Goals *continued*

- Create a Free Speech Zone Policy for community events.
- Increase awareness of health and wellness benefits derived from our programs and events to participants

### Administration

- Complete digital City Hall project digitizing as many processes possible to increase resident convenience.
- Update and Improve Process/Policy
  - » Reservation process
  - » Partnership Policy
  - » Cost recovery and fee philosophy policy
  - » Contracted instructor process
  - » Registration process
- Complete and implement Volunteer Policy, implement online volunteer management software, host and facilitate volunteer projects.
- Continue to evolve management structure formalizing program area purpose statements, goals, lines of service, and core services.
- Refine process for setting annual program/project goals involving citizen committees to guide budget development.
- Implement customer satisfaction surveys for rentals to determine satisfaction improvements.
- Review and update operational procedures including:
  - » Service agreement and contracts
  - » Purchasing process
- Develop Project Level Agreements with ACCPF that enhance parks, programs and play in American Canyon.
- Evaluate functionality of Recreation Management System. Consider a change.
- Implement performance measures to track satisfaction, goal achievement and provide a longitudinal view of performance

### Park Planning, Project Management, and Conservation Management

- Create an ongoing partnership with the Napa County RCD for conservation education, programming, project management/assistance, and grant writing and management.
- Complete update the Parks and Recreation element of the General Plan, including a strategic implementation plan.
- Complete design and construction of the Newell Open Space Trail.
- Host at least four volunteer conservation programs.
- Complete and implement picnic table and park bench sponsorship program.
- Begin feasibility studies to:
  - » Restore natural tidal flows at the culverts at the Wetlands.
  - » Reclaim areas around the Corps Yard into naturel wetlands/uplands areas.
  - » Identify a location for a recreation access to the Napa River identifying an ideal location for a kayak launch into the Napa River
- Update grazing management practices for Newell Open Space
- Public Facility Renovation Program
  - » Replace playgrounds at: Community Park 1, Northampton, Park and Little League Park
  - » Study options to replace the dome at the aquatics center
- Conduct feasibility studies to:
  - » Remove wetlands culvert
  - » Convert corps yard into naturel wetlands/uplands areas
  - » Identify a location for a kayak launch into the Napa River
- Complete design on Wetlands Edge Parks Environmental Elements Project

# Parks and Recreation Summary 2020-21 Fiscal Year Budget

## Parks and Recreation Department #70 General Fund #100 Summary

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 1,271,700	1,362,600	1,356,500	\$ 1,067,300
Services & Supplies	759,500	657,300	669,200	515,400
Capital Outlay	6,700	-	-	-
<b>Total for Department</b>	<b>\$ 2,037,900</b>	<b>2,019,900</b>	<b>2,025,700</b>	<b>\$ 1,582,700</b>
<b>Revenues</b>				
Administration	\$ 25,600	1,900	2,900	\$ 3,500
Recreation Programs	181,000	217,800	97,300	11,000
Aquatics	140,800	126,200	59,700	26,800
Senior Multi-Use Center	500	2,600	2,600	3,500
Facility Rentals	58,900	53,000	36,300	10,700
Parks Maintenance	-	-	-	-
<b>Total for Department</b>	<b>\$ 406,800</b>	<b>401,500</b>	<b>198,800</b>	<b>\$ 55,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Recreation Admin	3.30	3.10	3.10
Recreation Program	3.10	4.30	4.30
Aquatics	1.90	1.90	1.90
Facility Rentals	0.30	0.30	0.30
Parks Maintenance	5.40	-	-
<b>Total Staff Full Time Equivalents</b>	<b>14.00</b>	<b>9.60</b>	<b>9.60</b>

# Parks and Recreation – Administration 2020-21 Fiscal Year Budget

## Parks and Recreation Department #70 Administration Division #710

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 431,200	145,200	463,000	\$ 419,200
Services & Supplies	197,300	112,400	125,800	117,900
Capital Outlay	6,700	-	-	-
<b>Division Total</b>	<b>\$ 635,200</b>	<b>257,600</b>	<b>588,800</b>	<b>\$ 537,100</b>
<b>Revenues</b>				
Charges for Services - Recreation	\$ 7,400	200	-	\$ -
Rents	-	-	-	-
Miscellaneous	18,200	1,700	2,900	3,500
<b>Division Total</b>	<b>\$ 25,600</b>	<b>1,900</b>	<b>2,900</b>	<b>\$ 3,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Park & Recreation Director	1.00	1.00	1.00
Recreation Manager	0.20	-	-
Parks & Open Space Coordinator	1.00	1.00	1.00
Administrative Technician	-	1.00	1.00
Administrative Clerk II	-	0.10	0.10
Administrative Clerk I	0.10	-	-
Administrative Assistant	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>3.30</b>	<b>3.10</b>	<b>3.10</b>

# Parks and Recreation – Recreation Programs 2020-21 Fiscal Year Budget

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

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 454,100	461,000	493,800	\$ 400,900
Services & Supplies	297,500	294,700	278,900	117,500
<b>Division Total</b>	<b>\$ 751,600</b>	<b>755,700</b>	<b>772,700</b>	<b>\$ 518,400</b>
<b>Revenues</b>				
Charges for Services - Rec	\$ 175,100	196,100	79,000	\$ -
Miscellaneous	5,900	21,700	18,300	11,000
<b>Division Total</b>	<b>\$ 181,000</b>	<b>217,800</b>	<b>97,300</b>	<b>\$ 11,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Recreation Manager	0.80	-	-
Recreation Supervisor	-	1.00	1.00
Recreation Coordinator	-	2.00	2.00
Program Coordinator	1.00	-	-
Administrative Clerk III	1.00	-	-
Administrative Clerk II	0.30	1.30	1.30
<b>Total Full Time Equivalent Positions</b>	<b>3.10</b>	<b>4.30</b>	<b>4.30</b>

# Parks and Recreation – Aquatics 2020-21 Fiscal Year Budget

## Parks and Recreation Department #70 Aquatics Division #730

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 330,700	379,200	319,200	\$ 220,300
Services & Supplies	117,500	117,100	100,500	101,400
<b>Division Total</b>	<b>\$ 448,200</b>	<b>496,300</b>	<b>419,700</b>	<b>\$ 321,700</b>
<b>Revenues</b>				
Charges for Services	\$ 138,800	124,900	59,000	\$ 24,800
Rents	2,000	1,200	700	2,000
<b>Division Total</b>	<b>\$ 140,800</b>	<b>126,100</b>	<b>59,700</b>	<b>\$ 26,800</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Maintenance Supervisor	0.10	0.10	0.10
Aquatics Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	0.10	0.10	0.10
Maintenance Worker	0.40	0.40	0.40
Administrative Clerk	0.30	0.30	0.30
<b>Total Full Time Equivalent</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>

# Parks and Recreation – Senior Multi-Use Center 2020-21 Fiscal Year Budget

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

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 21,800	27,100	38,800	\$ 2,900
Services & Supplies	105,800	94,100	124,000	124,300
<b>Division Total</b>	<b>\$ 127,600</b>	<b>121,200</b>	<b>162,800</b>	<b>\$ 127,200</b>
<b>Revenues</b>				
Charges for Services	\$ 500	2,600	2,600	\$ 3,500
Miscellaneous	-	-	-	-
<b>Division Total</b>	<b>\$ 500</b>	<b>2,600</b>	<b>2,600</b>	<b>\$ 3,500</b>

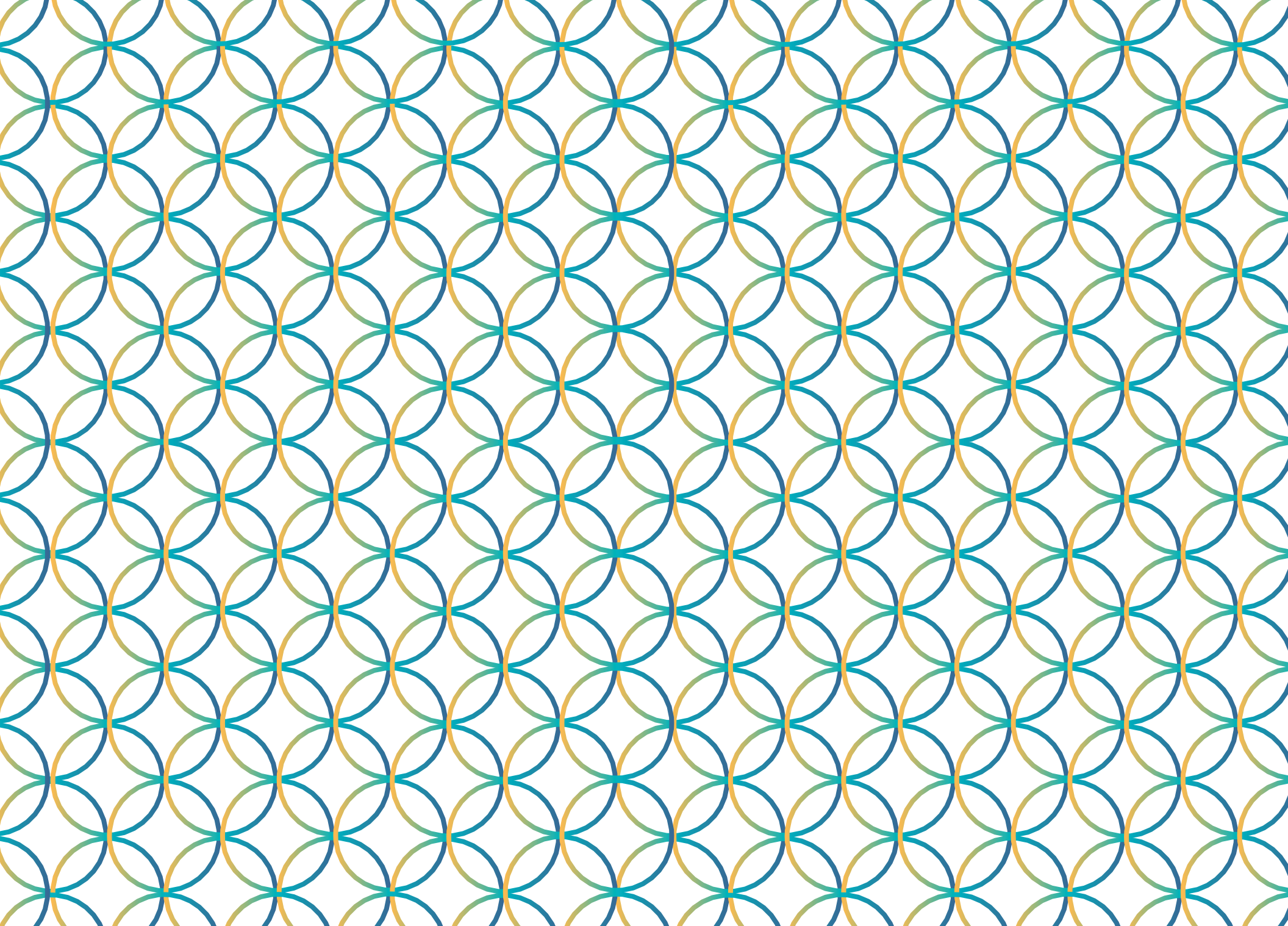
Comment: The Senior Center is staffed by Part-time Employees on an as needed basis for program activities.

# Parks and Recreation – Facility Rentals 2020-21 Fiscal Year Budget

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

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 33,900	38,200	41,700	\$ 24,000
Services & Supplies	41,500	38,900	40,000	54,300
<b>Division Total</b>	<b>\$ 75,400</b>	<b>77,100</b>	<b>81,700</b>	<b>\$ 78,300</b>
<b>Revenues</b>				
Rents	\$ 58,800	53,000	36,300	\$ 10,700
<b>Division Total</b>	<b>\$ 58,800</b>	<b>53,000</b>	<b>36,300</b>	<b>\$ 10,700</b>
<b>Division Staffing Full Time Equivalent Positions</b>		<b>Adopted Budget FY 2018-19</b>	<b>Adopted Budget FY 2019-20</b>	<b>Adopted Budget FY 2020-21</b>
Administrative Clerk		0.30	0.30	0.30
<b>Total Full Time Equivalent</b>		<b>0.30</b>	<b>0.30</b>	<b>0.30</b>

Comment: Facility Rentals created in FY 16-17, budgeted staff beginning in FY 2017-18







# Non-Departmental Summaries

# Non-Departmental 2020-21 Fiscal Year Budget

## Non-Departmental Department #80 General Fund #100

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenditures</b>				
Personnel	\$ 123,500	150,400	159,400	\$ 110,500
Retiree Health	170,600	185,100	197,400	244,900
OPEB	243,300	127,300	114,800	319,900
Services & Supplies	1,005,800	1,018,800	958,000	931,000
Transfers to Debt Service	896,300	792,800	473,200	491,600
<b>Division Total</b>	<b>\$ 2,439,500</b>	<b>2,274,400</b>	<b>1,902,800</b>	<b>\$ 2,097,900</b>
<b>Revenues</b>				
Property Taxes	\$ 9,778,200	10,552,100	11,187,400	\$ 11,417,900
Sales Taxes	2,800,600	2,710,900	1,900,000	2,200,000
Other Taxes - TOT	1,593,300	1,548,900	1,100,000	1,060,000
Other Taxes - TBID	265,600	258,200	2,600	2,600
Other Taxes - Franchise Taxes	738,100	751,000	823,400	764,800
Other Taxes	391,700	430,700	364,300	400,500
Intergovernmental	21,100	21,400	39,300	20,600
Interest & Rents	113,200	916,500	401,400	412,300
Miscellaneous	267,600	222,100	121,000	188,200
<b>Division Total</b>	<b>\$ 15,969,400</b>	<b>17,411,800</b>	<b>15,939,400</b>	<b>\$ 16,466,900</b>

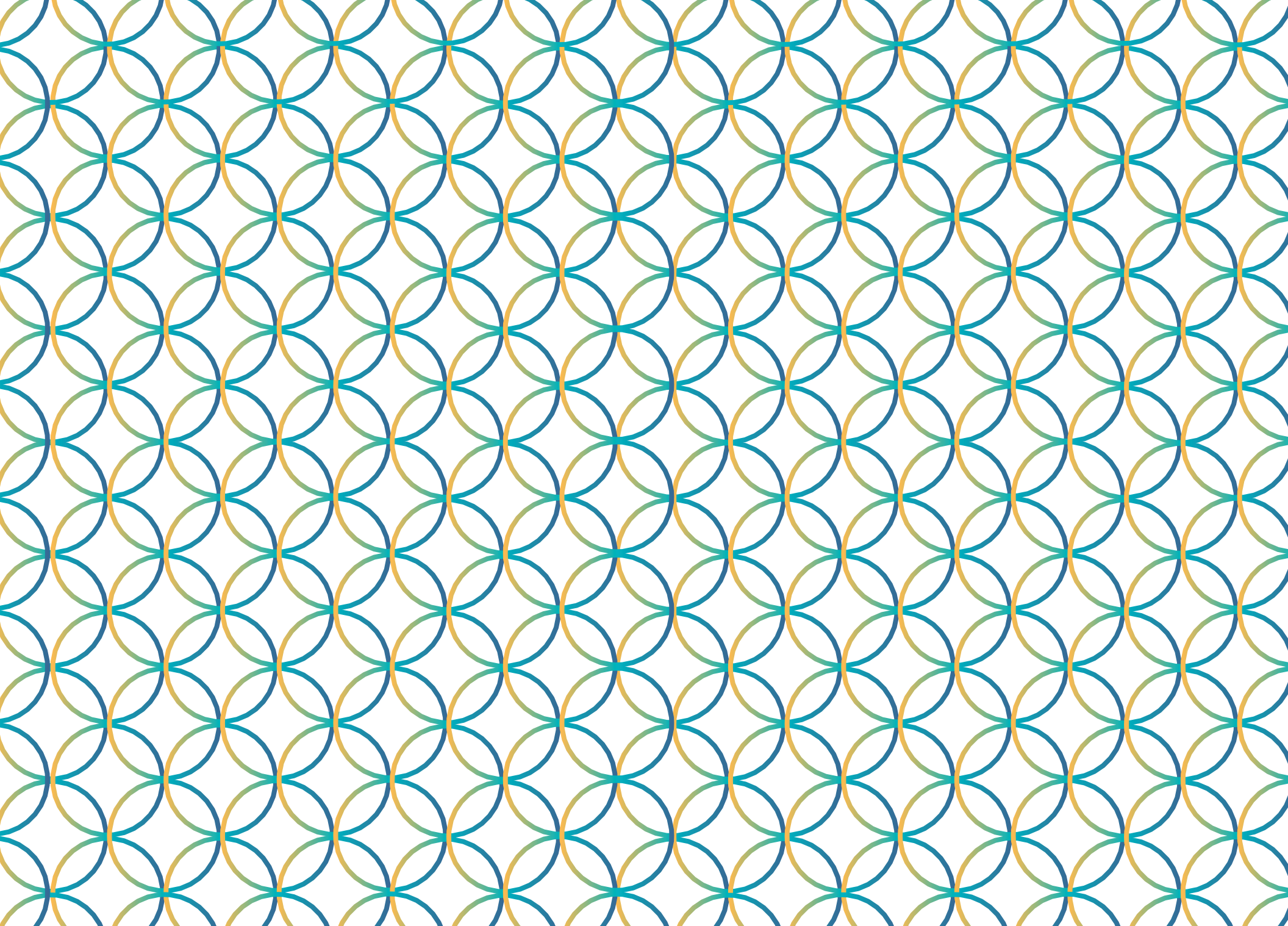
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Executive Assistant	1.00	1.00	1.00
Administrative Clerk I	0.30	0.30	-
<b>Total Full Time Equivalents</b>	<b>1.30</b>	<b>1.30</b>	<b>1.00</b>

# Developer Projects 2020-21 Fiscal Year Budget

## Developer Projects Fund #105

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services	\$ -	-	1,392,500	\$ 584,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>1,392,500</b>	<b>\$ 584,000</b>
<b>Expenditures</b>				
Services	\$ -	-	1,050,000	\$ 395,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>1,050,000</b>	<b>\$ 395,000</b>
<b>Net Change</b>				
Estimated Beginning Fund Balance	\$ -	-	342,500	\$ 189,000
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>342,500</b>	<b>\$ 531,500</b>

Developer Projects was under the Community Development Department in the General Fund in the past. Starting in FY 2019-20, Developer Projects will now be in Fund 105: Developer Projects Fund. This fund accounts for development in the community to ensure that all infrastructure built by developers meet the goals, policies, standards, and general engineering best practices of the City and ensure that they are safe, reliable, and maintainable.

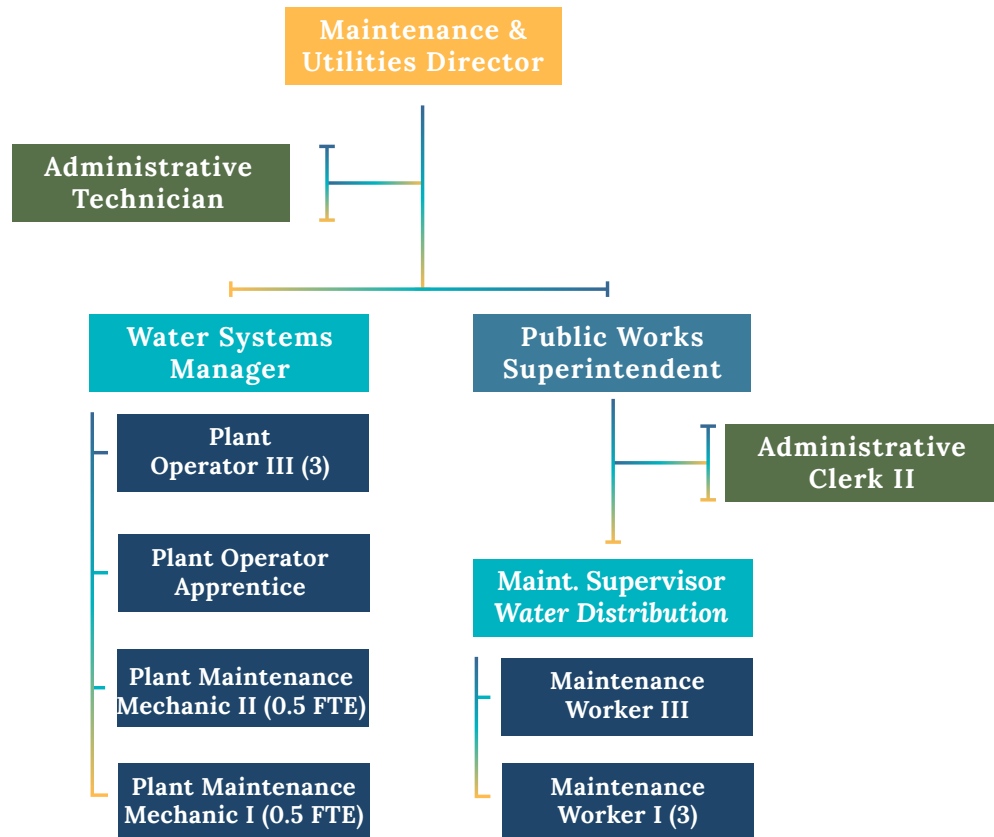


The background of the page is a photograph of a body of water, possibly a lake or a wide river, with a grassy shoreline in the foreground. The image is overlaid with a semi-transparent teal or blue color gradient. The text "Water Enterprise Fund" is centered in the upper half of the page in a white, bold, sans-serif font.

# Water Enterprise Fund

# Water Enterprise Fund Organization Chart

## Water Operations



# Water Enterprise Fund

Water Operations is managed by the Maintenance and Utilities Department which provides for the health, safety and comfort of all American Canyon residents, workers and visitors on a daily basis. The services and functions provided by the Maintenance and Utilities Department make civilized life possible. Our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, with little or no awareness by the public. We are doing our jobs if no one knows, or needs to call in with concerns.

## Service Provided

The Maintenance and Utilities Department - Water Operations provides:

- *Clean, safe, and reliable drinking water*
  - » Maintenance and Utilities annually provides approximately 2,600 acre-feet of water to its customers; that's nearly 850 million gallons per year!

## 2019-20 Highlights

### *Corporation Yard*

- AMI Meter Replacement Project

## Goals

### *Corporation Yard*

- AMI Customer Portal
- Identify I&I areas (smoke testing)
- Unidirectional Hydrant Flushing

## Performance Measures

	2019	2018	2017
Miles of Mains Added	n/a	n/a	n/a
Utility Services Billed	5,595	5,646	5,654
Daily Avg. Water Consumption (MGD)	2.40	2.38	2.31
Daily Avg. Water Consumption (MGD)	2.08	2.19	2.02

# Water Enterprise Fund Summary 2020-21 Fiscal Year Budget

## Water Enterprise Fund #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Intergovernmental - Grants	\$ 7,766	-	-	\$ -
Sale of Water	4,656,843	5,920,449	6,230,000	6,942,000
Investment Earning/Int Inc	165,411	208,184	158,300	220,000
Miscellaneous	259,400	210,200	256,100	215,000
Wtr/WW Penalties	77,173	81,256	77,200	80,000
Recycled Water	86,537	90,400	100,000	-
Water Surcharge	2,143,523	938,504	-	-
<b>Total Revenues</b>	<b>\$ 7,396,653</b>	<b>7,448,993</b>	<b>6,821,600</b>	<b>\$ 7,457,000</b>
<b>Expenses</b>				
Personnel	\$ 1,357,251	1,342,051	1,522,100	1,587,380
Services & Supplies	1,185,522	963,675	1,173,300	1,232,900
Water Purchases	1,817,346	2,140,095	2,150,000	2,200,000
Debt Services	259,731	259,712	259,800	82,200
Depreciation	1,505,947	1,493,888	1,459,500	1,459,300
Interfund Transfers	604,300	622,156	719,100	805,200
Trans Out to Cap Proj Funds	488,599	468,574	1,627,500	2,089,000
<b>Total Expenses</b>	<b>\$ 7,218,696</b>	<b>7,290,152</b>	<b>8,911,300</b>	<b>\$ 9,455,980</b>
<b>Net Change</b>	<b>\$ 177,957</b>	<b>158,841</b>	<b>(2,089,700)</b>	<b>\$ (1,998,980)</b>
<b>Add : Depreciation</b>	<b>\$ 1,505,947</b>	<b>1,493,888</b>	<b>1,459,500</b>	<b>\$ 1,459,300</b>
<b>Estimated Beginning Balance</b>	<b>6,848,830</b>	<b>7,026,787</b>	<b>8,656,980</b>	<b>8,026,780</b>
<b>Estimated Ending Balance</b>	<b>\$ 7,026,787</b>	<b>8,656,980</b>	<b>8,026,780</b>	<b>\$ 7,487,100</b>



# Water Enterprise Fund Summary 2020-21 Fiscal Year Budget

## Water Enterprise Fund #510

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Water Treatment Plant	5.00	5.50	6.00
Water Distribution	5.25	5.25	5.25
Non-Departmental	1.00	1.00	1.05
<b>Total Staff Full Time Equivalents</b>	<b>11.25</b>	<b>11.75</b>	<b>12.30</b>

### Transfers - Capital Projects Fund

WA18-0300 W3 Annual Water Service Replacements	\$	80,000
WA18-0400 W2 Annual Water Service Replacements		1,301,000
WA18-0500 Sites Reservoir		508,000
WA18-0600 NBA AIP Prelim Engrineering/Environmental		50,000
WW16-0300 SCADA		150,000
<b>Total Transfers - Capital Projects Fund</b>	<b>\$</b>	<b>2,089,000</b>

# Water Enterprise Fund – Treatment Plant 2020-21 Fiscal Year Budget

## Water Treatment Plant Division #560 Fund #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Intergovernmental	\$ 40,838	4,204	-	\$ -
Charges for Services				
Investment Earnings	-	14,200	-	-
Other Revenues	-	5,045	-	-
<b>Division Total</b>	<b>\$ 40,838</b>	<b>23,449</b>	<b>-</b>	<b>\$ -</b>

<b>Expenses</b>				
Personnel	\$ 562,827	618,747	655,000	\$ 767,900
Services & Supplies				
Internal Service Fees				
Depreciation	513,531	493,409	430,100	484,000
Capital Outlay	1,507,067	1,505,947	1,500,000	1,459,500
Transfers Out			-	-
<b>Division Total</b>	<b>\$ 2,583,425</b>	<b>2,618,103</b>	<b>2,585,100</b>	<b>\$ 2,711,400</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Environmental Pgm Specialist II	0.30	-	-
Plant Operator III	3.00	3.00	3.00
Plant Mechanic I/II	-	1.00	1.00
Water System Manager	1.00	1.00	1.00
Water Resource Analyst	-	-	1.00
<b>Total Full Time Equivalents</b>	<b>4.30</b>	<b>5.00</b>	<b>6.00</b>

# Water Enterprise Fund – Distribution System 2020-21 Fiscal Year Budget

## Water Distribution System Division #565 Fund #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Miscellaneous	\$ 14,421.74	-	20,000	\$ 20,000
<b>Division Total</b>	<b>\$ 14,422</b>	<b>-</b>	<b>20,000</b>	<b>\$ 20,000</b>
<b>Expenses</b>				
Personnel	\$ 584,516	500,377	548,900	\$ 558,480
Services & Supplies	258,938	218,356	279,800	283,400
<b>Division Total</b>	<b>\$ 843,454</b>	<b>718,733</b>	<b>828,700</b>	<b>\$ 841,880</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Public Works Superintendent	0.25	0.25	0.25
Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker I, II & III	4.00	4.00	4.00
Plant Maintenance Mechanic	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>6.25</b>	<b>5.25</b>	<b>5.25</b>

# Water Enterprise Fund – Capital Projects 2020-21 Fiscal Year Budget

## Capital Projects Division #450 Fund #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenses</b>				
Trans Out to Cap Projs Fund - Water	\$ 488,599	468,574	1,627,500	\$ 2,089,000
<b>Division Total</b>	<b>\$ 488,599</b>	<b>468,574</b>	<b>1,627,500</b>	<b>\$ 2,089,000</b>

### Transfers - Capital Projects Fund

WA18-0300 W3 Annual Water Service Replacements	\$ 80,000
WA18-0400 W2 Annual Water Service Replacements	1,301,000
WA18-0500 Sites Reservoir	508,000
WA18-0600 NBA AIP Prelim Engineering/Environmental	50,000
WW16-0300 SCADA	150,000
<b>Total Transfers - Capital Projects Fund</b>	<b>\$ 2,089,000</b>

# Water Enterprise Fund – Non-Departmental 2020-21 Fiscal Year Budget

## Non-Departmental Division #810 Fund #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Intergovernmental - Grants	\$ 3,563	-	-	\$ -
Charges for Services	4,656,843	5,920,449	6,230,000	6,942,000
Investment Earning/Int Inc	151,211	208,184	158,300	220,000
Other Revenues	2,456,817	1,229,960	413,300	275,000
<b>Division Total</b>	<b>\$ 7,268,433</b>	<b>7,358,593</b>	<b>6,801,600</b>	<b>\$ 7,437,000</b>

<b>Expenses</b>				
Personnel	\$ 153,987	184,540	212,300	\$ 251,200
Services & Supplies	1,906,906	2,103,501	2,231,500	2,278,000
Internal Service Fees	261,700	191,200	195,000	178,300
Transfers Out to Other Funds	604,300	622,156	719,100	781,400
<b>Division Total</b>	<b>\$ 2,926,894</b>	<b>3,101,397</b>	<b>3,357,900</b>	<b>\$ 3,488,900</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Deputy Public Works Director	0.50	0.50	-
Maintenance & Utilities Director	-	-	0.40
Administrative Technician	-	-	0.40
Admin Clerk II	-	-	0.25
Sustainability Coordinator	0.50	-	-
Water Resource Analyst	-	0.50	-
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.05</b>

# Water Enterprise Fund – Debt Service 2020-21 Fiscal Year Budget

## Debt Service Division #830 Fund #510

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenses</b>				
Interest Payments	\$ 30,761	25,047	19,400	\$ 13,500
Principal Payments	228,970	234,665	240,400	68,700
Transfer to Debt Service	-	-	-	23,800
<b>Division Total</b>	<b>\$ 259,731</b>	<b>259,712</b>	<b>259,800</b>	<b>\$ 106,000</b>

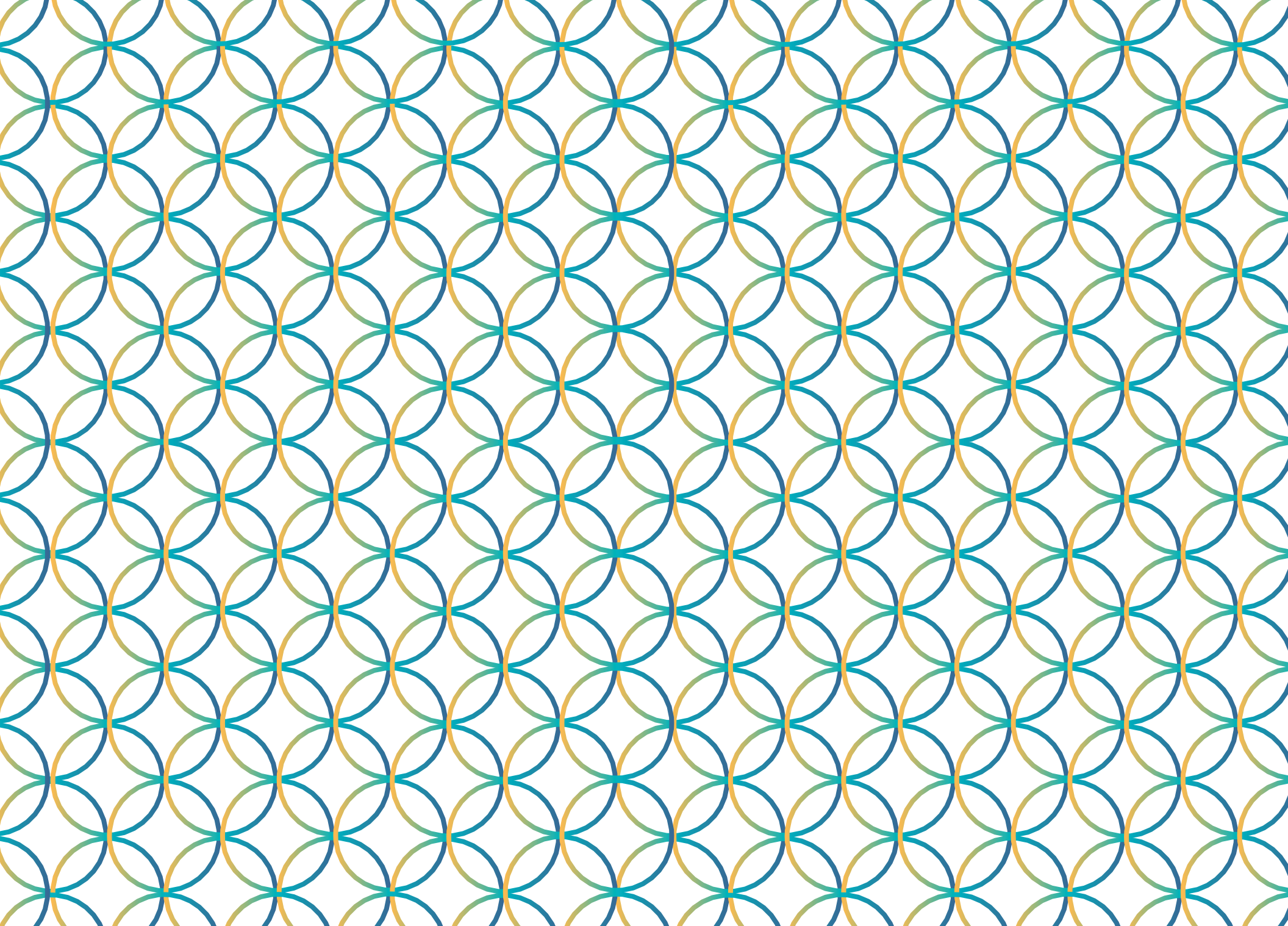
# Water Capacity Fee Fund 2020-21 Fiscal Year Budget

## Water Capacity Fee Fund #520

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Water Capacity Fees	\$ 2,270,458	138,604	188,000	\$ 1,399,800
Interest	\$ -	118,629	-	\$ 121,000
Miscellaneous	-	-	-	
<b>Total Revenues</b>	<b>\$ 2,270,458</b>	<b>257,233</b>	<b>188,000</b>	<b>\$ 1,520,800</b>
<b>Expenses</b>				
Debt Service	\$ 161,411	171,412	177,300	\$ 177,300
Trans Out to Cap Projs Fund	-	705	1,649,294	1,449,294
<b>Total Expenses</b>	<b>\$ 161,411</b>	<b>172,117</b>	<b>1,826,594</b>	<b>\$ 1,626,594</b>
<b>Net Change</b>	\$ 2,109,047	85,117	(1,638,594)	\$ (105,794)
Estimated Beginning Balance	2,251,608	4,328,791	4,413,908	2,775,314
<b>Estimated Ending Balance</b>	<b>\$ 4,360,655</b>	<b>4,413,908</b>	<b>2,775,314</b>	<b>\$ 2,669,520</b>

### Transfers - Capital Projects Fund

CD19-0100 General Plan Update Project	\$ 50,000
TR14-0100 Devlin Road Extension Segment H	1,399,294
<b>Transfers - Capital Projects Fund Total</b>	<b>\$ 1,449,294</b>



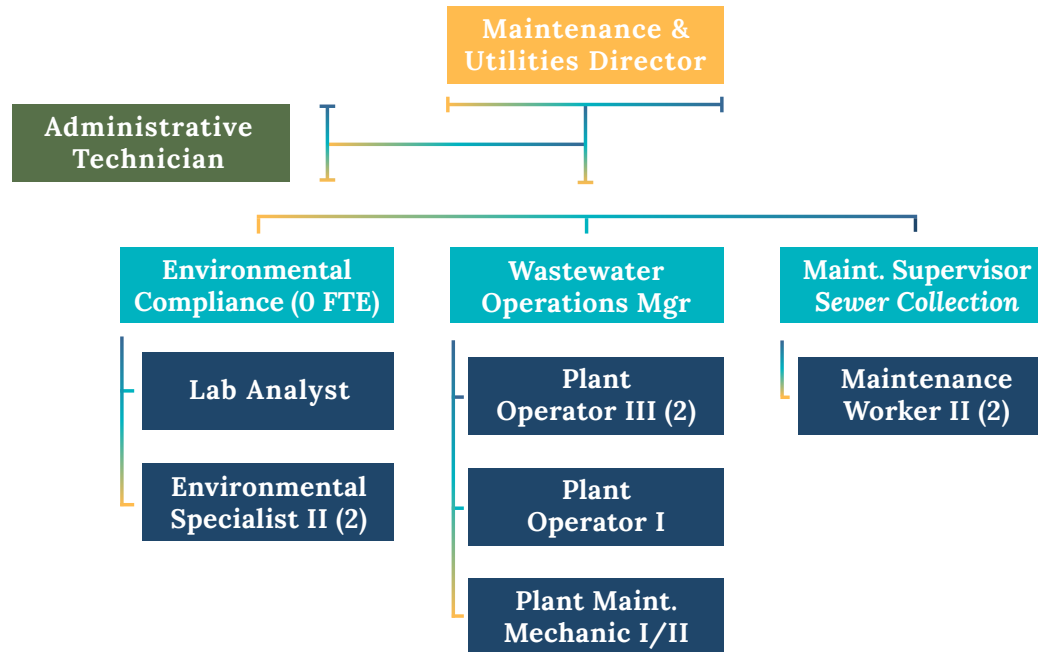




# Wastewater Enterprise Fund

# Wastewater Enterprise Fund Organization Chart

## Wastewater Operations



# Wastewater Enterprise Fund

Wastewater Operations is managed by the Maintenance and Utilities Department which provides for the health, safety and comfort of all American Canyon residents, workers and visitors on a daily basis. The services and functions provided by the Maintenance and Utilities Department make civilized life possible. Our goal is to meet the essential needs of the City and our larger service area in a way that brings pride to the community, with little or no awareness by the public. We are doing our jobs if no one knows, or needs to call in with concerns.

## Service Provided

The Maintenance and Utilities Department - Wastewater Operations provides:

- *Effective wastewater collection, treatment and water recycling*
  - » The City's state-of-the-art Water Reclamation Facility (WRF) treats a minimum of 1 million gallons of wastewater each and every day; the annual total wastewater treated is in excess of 650 million gallons
  - » The WRF also produces approximately 80 million gallons of recycled water each year, used for irrigation, and in some instances toilet flushing in dual-plumbed locations
- *Environmental stewardship of creeks, wetlands, and open spaces*
  - » Throughout the divisions within Maintenance and Utilities, staff are constantly maintaining, improving, and monitoring American Canyon's creeks, wetlands, and open spaces to insure their continued health for all to enjoy
  - » Quick response in the event of an emergency or natural disaster
  - » Maintenance and Utilities crews are the third leg of the first responder stool and often times are the first on scene
  - » Maintenance and Utilities work in conjunction with and in support of Fire and Police responders

## 2019-20 Highlights

Water Reclamation Facility  
*Operations*

- New Plant Mechanic truck
- Blue Frog system implementation: Solids reduction process
- Building E radio telemetry install
- Plant Programmable Logic Controller (PLC) upgrades
- Base rock remainder of facility for erosion control

## Performance Measures

	2019	2018	2017
Miles of Sewers Added	n/a	n/a	n/a
Utility Services Billed	5,050	4,999	5,012
Daily Avg. Treatment (MGD)	1.56	1.55	1.86

# Wastewater Enterprise Fund

## 2019–20 Highlights *continued*

### *Environmental Compliance*

- Contracted with Napa County Flood Control and Water Conservation District to implement a watershed-based approach to stream maintenance. This approach increases efficiency in stream maintenance, benefitting the public and the environment.
- 7th consecutive year of no water quality violations at WRF
- Participated in regional negotiation for new Nutrient Watershed Permit that does not contain new compliance limits. Permit set for adoption  
May 9, 2019
- WRF capacity assessment identified limitations which preclude the facility from accepting additional or higher strength industrial wastewater. WRF modifications were made by Operations, and additional modifications are planned, to increase capacity.
- Participated in a State-wide effort to negotiate new environmental laboratory standards that would ensure high quality data, as well as recognize and accommodate the realistic limitations of small agencies/small laboratories.

## Goals

### Water Reclamation Facility

#### *Operations*

- SCADA system upgrade
- Second 2mm influent screen installation (Headworks upgrade)
- Maintenance management system implementation

#### *Environmental Compliance*

- Evaluate WRF UV system, currently used to disinfect discharge to receiving waters, to determine capability of utilizing the UV for also disinfecting recycled water. This would eliminate chlorine, improve efficiency in recycled water production, minimize use and cost of chemicals.
- With new WRF capacity information, evaluate potential increase in Local Limits (LL define what industries are allowed to discharge in their wastewater that comes to WRF) to allow for higher strength industrial wastewater discharge, or evaluate the potential to restructure how the WRF allocates capacity to industry under the existing Local Limits.
- Conduct a Source Identification Study in the industrial area to clearly identify all discharges to the WRF and their discharge strength and characteristics. This will inform the Pretreatment and Pollution Prevention Programs, as well as assist in evaluating the WRF UV system's ability to accommodate the additional treatment of recycled water.
- Complete engineering study and apply for coverage under the new State General Permit for Recycled Water.
- Evaluate new laboratory standards against City's laboratory needs and resources and determine if certification under the new standards is the best course to meet City needs and goals.

# Wastewater Enterprise Fund Summary

## 2020-21 Fiscal Year Budget

### Wastewater Enterprise Fund #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Utility Service Charge - Sewer	\$ 4,365,272	4,427,087	4,570,100	\$ 4,700,000
Interest	98,047	143,979	46,100	147,000
Misc. Revenues - Other	29,743	14,679	20,400	15,000
Transfers In	334,354	81,991	-	-
Sewer Penalties	56,000	64,801	59,000	70,000
<b>Total Revenues</b>	<b>\$ 4,883,416</b>	<b>4,732,537</b>	<b>4,695,600</b>	<b>\$ 4,932,000</b>
<b>Expenses</b>				
Salaries & Benefits	\$ 1,525,185	1,403,260	1,706,800	\$ 1,470,630
PERS Retirement	156,472	168,410	175,000	168,400
Post Employment Medical Benefits	-	-	-	-
Maintenance & Utilities	638,862	672,919	512,800	882,100
Supplies & Services	581,395	1,103,242	1,402,100	1,592,650
Internal Service Fees	235,800	230,600	230,200	249,100
Depreciation	1,566,883	1,585,229	1,579,500	1,285,440
Capital Outlay	7,431	12,663	33,000	35,000
Transfers Out to Other Funds	(249,103)	(117,235)	1,158,300	1,255,900
Transfers Out to Capital Project Funds	134,986	850,343	1,328,439	452,000
<b>Total Expenses</b>	<b>\$ 4,597,911</b>	<b>5,909,431</b>	<b>8,126,139</b>	<b>\$ 7,391,220</b>
<b>Net Change</b>	<b>\$ 285,505</b>	<b>(1,176,894)</b>	<b>(3,430,539)</b>	<b>\$ (2,459,220)</b>
<b>Add: Depreciation</b>	<b>1,566,883</b>	<b>1,585,229</b>	<b>1,579,500</b>	<b>1,285,440</b>
<b>Estimated Beginning Balance</b>	<b>4,711,862</b>	<b>5,519,734</b>	<b>5,928,069</b>	<b>4,077,030</b>
<b>Estimated Ending Balance</b>	<b>\$ 6,564,250</b>	<b>5,928,069</b>	<b>4,077,030</b>	<b>\$ 2,903,250</b>

# Wastewater Enterprise Fund Summary 2020-21 Fiscal Year Budget

## Wastewater Enterprise Fund #540

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Wastewater Treatment Plant	7.00	6.50	6.00
Collection	3.25	3.25	3.25
Environmental Compliance	3.10	3.10	2.30
Non-Departmental	1.00	1.00	1.05
<b>Total Full Time Equivalents</b>	<b>14.35</b>	<b>13.85</b>	<b>12.60</b>

### Transfers - Capital Projects Fund

WW16-0300 SCADA	\$	150,000
WW18-0500 Solids Pond Aeration		302,000
<b>Transfers - Capital Projects Fund Total</b>	<b>\$</b>	<b>452,000</b>

# Wastewater Enterprise Fund – Treatment Plant 2020-21 Fiscal Year Budget

## Wastewater Treatment Plant Division #570 Fund #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenses</b>				
Personnel	\$ 647,904	717,235	868,400	\$ 762,850
Services & Supplies	901,196	750,052	575,500	1,156,850
Capital Outlay	7,431	2,712	15,000	25,000
Depreciation	1,566,883	1,585,229	1,579,500	1,285,440
<b>Division Total</b>	<b>\$ 3,123,415</b>	<b>3,055,228</b>	<b>3,038,400</b>	<b>\$ 3,230,140</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
Operations Manager	1.00	1.00	1.00
Plant Maintenance Mechanic	1.00	1.00	1.00
Administrative Clerk	1.00	-	-
Administrative Technician	-	0.50	-
Plant Operator I/III	4.00	4.00	4.00
<b>Total Full Time Equivalents</b>	<b>7.00</b>	<b>6.50</b>	<b>6.00</b>

# Wastewater Enterprise Fund – Collection System 2020-21 Fiscal Year Budget

## Wastewater Collection System Division #575 Fund #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenses</b>				
Personnel	\$ 327,854	314,416	359,000	\$ 361,400
Services & Supplies	40,820	52,951	66,500	134,800
<b>Division Total</b>	<b>\$ 368,674</b>	<b>367,367</b>	<b>425,500</b>	<b>\$ 496,200</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
Public Works Superintendent	0.25	0.25	0.25
Maintenance Supervisor	1.00	1.00	1.00
Maintenance Worker I/II	2.00	2.00	2.00
<b>Total Full Time Equivalents</b>	<b>3.25</b>	<b>3.25</b>	<b>3.25</b>



# Wastewater Enterprise Fund – Environmental Compliance 2020-21 Fiscal Year Budget

## Wastewater Environmental Compliance Division #585 Fund #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Transfers In from Measure A	\$ 34,354	81,991	-	\$ -
Intergovernmental Grants	10,976	5,430	-	-
<b>Division Total</b>	<b>\$ 45,330</b>	<b>87,421</b>	<b>-</b>	<b>\$ -</b>
<b>Expenses</b>				
Personnel	\$ 408,049	336,011	431,900	\$ 253,680
Services & Supplies	11,234	213,384	432,900	339,500
Major Equipment	-	9,950	18,000	10,000
<b>Division Total</b>	<b>\$ 419,283</b>	<b>559,345</b>	<b>882,800</b>	<b>\$ 603,180</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Environmental Services Manager	0.80	0.80	-
Environmental Prog Specialist	1.30	1.30	1.30
Lab Analyst	1.00	1.00	1.00
<b>Total Full Time Equivalents</b>	<b>3.10</b>	<b>3.10</b>	<b>2.30</b>

# Wastewater Enterprise Fund – Non-Departmental 2020-21 Fiscal Year Budget

## Wastewater Non-Departmental Division #810 Fund #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services	\$ 4,365,272	4,427,087	4,570,100	\$ 4,700,000
Interest	98,047	143,979	46,100	147,000
Miscellaneous	74,767	74,051	79,400	85,000
<b>Division Total</b>	<b>\$ 4,538,085</b>	<b>4,645,116</b>	<b>4,695,600</b>	<b>\$ 4,932,000</b>
<b>Expenses</b>				
Personnel	\$ 297,849	204,009	222,500	\$ 261,100
Services & Supplies	4,973	3,593	59,500	63,100
Internal Service Fees	235,800	230,600	230,200	249,100
Transfers Out	579,400	697,488	768,800	809,000
<b>Division Total</b>	<b>\$ 1,118,023</b>	<b>1,135,689</b>	<b>1,281,000</b>	<b>\$ 1,382,300</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Maintenance & Utilities Director	-	-	0.40
Deputy Public Works Director	0.50	0.50	-
Administrative Technician	-	-	0.40
Administrative Clerk	-	-	0.25
Sustainability Coordinator	0.50	-	-
Water Resources Analyst	-	0.50	-
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>1.00</b>	<b>1.05</b>

# Wastewater Enterprise Fund – Debt Service 2020-21 Fiscal Year Budget

## Wastewater Debt Service Division #830 Fund #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Transfers In from Measure A	\$ 300,000	-	-	\$ -
<b>Division Total</b>	<b>\$ 300,000</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Expenses</b>				
Services - Other	\$ -	75,714	75,000	\$ 57,000
Interest Payment	46,410	31,112	38,600	38,600
Principal Payment	200,637	649,355	666,900	684,900
Transfers Out	389,500	389,500	389,500	446,900
<b>Division Total</b>	<b>\$ 636,547</b>	<b>1,145,681</b>	<b>1,170,000</b>	<b>\$ 1,227,400</b>

# Wastewater Enterprise Fund – Capital Projects 2020-21 Fiscal Year Budget

## Wastewater Capital Projects #450 Fund #540

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Expenses</b>				
Trans Out to Cap Projs Funds	\$ 134,986	850,343	1,328,439	\$ 452,000
<b>Division Total</b>	<b>\$ 134,986</b>	<b>850,343</b>	<b>1,328,439</b>	<b>\$ 452,000</b>

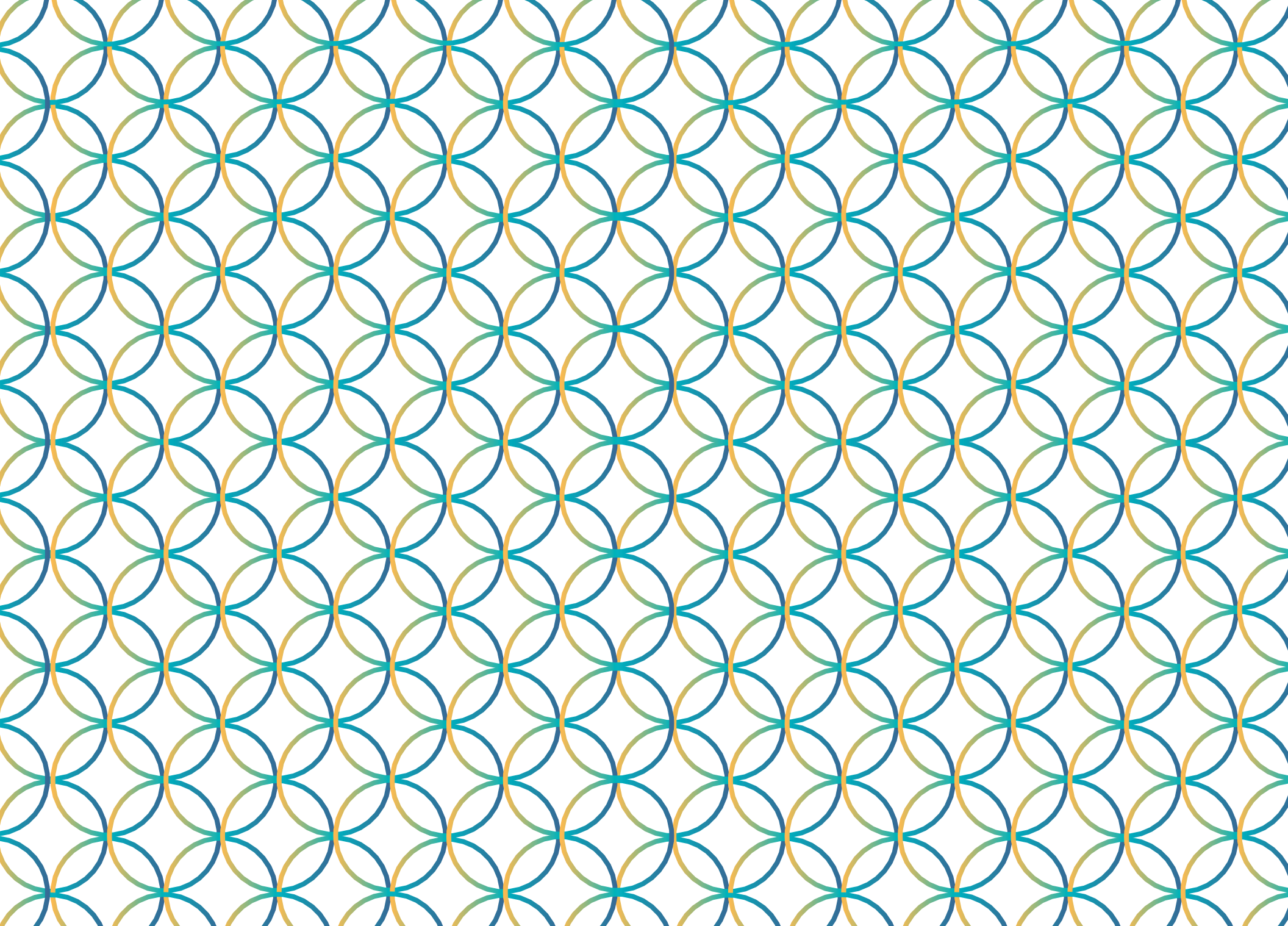
### Transfers - Capital Projects Fund

WW16-0300 SCADA (CIP)	\$ 150,000
WW18-0500 Solids Pond Aeration (solids reduction)	302,000
<b>Total Transfers - Capital Projects Fund</b>	<b>\$ 452,000</b>

# Wastewater Capacity Fee Fund 2020-21 Fiscal Year Budget

## Wastewater Capacity Fee Fund #550

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Capacity Fees	\$ 1,581,023	61,981	71,603	\$ 568,600
Interest	173,810	185,555	187,900	189,200
<b>Total Revenues</b>	<b>\$ 1,754,833</b>	<b>247,536</b>	<b>259,503</b>	<b>\$ 757,800</b>
<b>Expenses</b>				
Services	\$ 3,075.00	-	-	\$ -
Debt Service	60,570	-	-	-
Trans Out to Cap Proj Funds	117,022	(16,866)	126,000	50,000
<b>Total Expenses</b>	<b>\$ 180,667</b>	<b>(16,866)</b>	<b>126,000</b>	<b>\$ 50,000</b>
<b>Net Change</b>	\$ 1,574,166	264,402	133,503	\$ 707,800
<b>Restricted Funds</b>				
Estimated Beginning Balance		1,574,166	-	133,503
<b>Estimated Ending Balance</b>	<b>\$ 1,574,166</b>	<b>1,838,568</b>	<b>133,503</b>	<b>\$ 841,303</b>
<b>Transfers - Capital Projects Fund</b>				
CD19-0100 General Plan Update Project				\$ 50,000
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 50,000</b>





# Recycled Water Enterprise Fund

# Recycled Water Enterprise Fund 2020-21 Fiscal Year Budget

## Recycled Water Enterprise Fund #580

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services	\$ -	-	-	\$ -
Recycled Water Service Charge	86,540	90,400	100,000	\$ 201,000
<b>Total for Department</b>	<b>\$ 86,540</b>	<b>90,400</b>	<b>100,000</b>	<b>\$ 201,000</b>
<b>Expenses</b>				
Services & Supplies	\$ -	90,800	150,000	\$ 150,000
<b>Total for Department</b>	<b>\$ -</b>	<b>90,800</b>	<b>150,000</b>	<b>\$ 150,000</b>

Comment: No City Staff are budgeted in the Recycled Water Enterprise Fund at this time.





# Other Revenue Funds

# 2020-21 Fiscal Year Budget

## Storm Drain / Measure A Fund #210

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Sales Taxes	\$ 361,497	8,180,650	45,500	\$ -
Investment Earning/Int Inc	-	116,125	89,100	118,500
<b>Total Revenues</b>	<b>\$ 361,497</b>	<b>8,296,775</b>	<b>134,600</b>	<b>\$ 118,500</b>
<b>Expenditures</b>				
Services	\$ -	6,141	100,000	\$ -
Debt Service	300,000	-	-	-
Interfund Transfers	85,571	444,102	545,900	483,000
Trans Out to Cap Projs Fund	23,477	25,363	153,300	78,000
<b>Total Expenditures</b>	<b>\$ 409,048</b>	<b>475,605</b>	<b>799,200</b>	<b>\$ 561,000</b>
<b>Net Change</b>	<b>\$ (47,551)</b>	<b>7,821,170</b>	<b>(664,600)</b>	<b>\$ (442,500)</b>
Estimated Beginning Fund Balance	(397,819)	(445,370)	7,375,800	6,711,200
<b>Estimated Ending Fund Balance</b>	<b>\$ (445,370)</b>	<b>7,375,800</b>	<b>6,711,200</b>	<b>\$ 6,268,700</b>
<b>Transfers - Capital Projects Fund</b>				
SD17-0300 Trash Capture				78,000
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 78,000</b>

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 ended in 2018.

# 2020-21 Fiscal Year Budget

## Measure T Fund #211

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Measure T	\$ -	1,253,865	969,886	\$ 926,500
Interest	-	6,455	11,000	2,600
<b>Total Revenues</b>	<b>\$ -</b>	<b>1,260,320</b>	<b>980,886</b>	<b>\$ 929,100</b>
<b>Expenditures</b>				
Trans Out to Cap Projs Fund	\$ -	831	2,209,475	\$ 960,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>831</b>	<b>2,209,475</b>	<b>\$ 960,000</b>
<b>Net Change</b>	\$ -	1,259,489	(1,228,589)	\$ (30,900)
Estimated Beginning Fund Balance	-	-	1,259,489	30,900
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>1,259,489</b>	<b>30,900</b>	<b>\$ -</b>
<b>Transfers - Capital Projects Fund</b>				
TR20-0100 2000 Annual Pavement Manag Management Project				\$ 960,000
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 960,000</b>

Measure T Fund is the voter approved 1/2 cent sales tax which accounts for the maintenance, reconstruction, and/or rehabilitation of streets, roads and transportation infrastructure within the public right-of-way including but not limited to: sidewalks, curb and gutters, curb ramps, lighting, traffic, signage, striping, and local roadway drainage.

# 2020-21 Fiscal Year Budget

## Gas Tax Fund & RMRA #212 & # 213

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Gas Tax/RMRA/SB1	\$ 518,396	797,012	859,149	\$ 846,500
Interest	2,837	597	2,500	1,200
<b>Total Revenues</b>	<b>\$ 521,233</b>	<b>797,610</b>	<b>861,649</b>	<b>\$ 847,700</b>
<b>Expenditures</b>				
Services	\$ 2,085	-	-	\$ 3,000
Interfund Transfers	300,000	300,000	300,000	300,000
Trans Out to Cap Projs Fund	1,289	488,213	589,549	500,000
<b>Total Expenditures</b>	<b>\$ 303,374</b>	<b>788,213</b>	<b>889,549</b>	<b>\$ 803,000</b>
<b>Net Change</b>	<b>\$ 217,859</b>	<b>9,397</b>	<b>(27,900)</b>	<b>\$ 44,700</b>
Estimated Beginning Fund Balance	(59,330)	158,529	167,926	140,026
<b>Estimated Ending Fund Balance</b>	<b>\$ 158,529</b>	<b>167,926</b>	<b>140,026</b>	<b>\$ 184,726</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
TR20-0100 2020 Annual Pavement Management Project (Gas Tax)				\$ 275,000
TR20-0100 2020 Annual Pavement Management Project (RMRA)				225,000
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 500,000</b>

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

# 2020-21 Fiscal Year Budget

## CalHome Fund #215

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Grants - Federal	\$ 38,453	-	-	\$ 1,100,000
Interest	95	299	500	300
Program Income	26,654		-	-
<b>Total Revenues</b>	<b>\$ 65,202</b>	<b>299</b>	<b>500</b>	<b>\$ 1,100,300</b>
<b>Expenditures</b>				
Services	\$ 65,660	-	-	\$ 1,126,447
Inter-fund Transfers Out	336	-	-	-
<b>Total Expenditures</b>	<b>\$ 65,996</b>	<b>-</b>	<b>-</b>	<b>\$ 1,126,447</b>
<b>Net Change</b>	\$ (794)	299	500	\$ (26,147)
Estimated Beginning Fund Balance	26,142	25,348	25,647	26,147
<b>Estimated Ending Fund Balance</b>	<b>\$ 25,348</b>	<b>25,647</b>	<b>26,147</b>	<b>\$ -</b>

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.

# 2020-21 Fiscal Year Budget

## Community Development Block Grant Loan Repayment Fund #216

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Grants - Federal	\$ -	-	-	\$ -
Interest	366	-	100	100
Program Income	51,456	4,412	16,359	4,500
<b>Total Revenues</b>	<b>\$ 51,822</b>	<b>4,412</b>	<b>16,459</b>	<b>\$ 4,600</b>
<b>Expenditures</b>				
Services	\$ 6,844	2,998	3,000	\$ 9,563
Trans Out to Cap Projs Fund - WW	53,937	-	-	-
Inter-fund Transfers Out	2,350	950	500	-
<b>Total Expenditures</b>	<b>\$ 63,131</b>	<b>3,948</b>	<b>3,500</b>	<b>\$ 9,563</b>
<b>Net Change</b>	\$ (11,309)	464	12,959	\$ (4,963)
Estimated Beginning Fund Balance	2,849	(8,460)	(7,996)	4,963
<b>Estimated Ending Fund Balance</b>	<b>\$ (8,460)</b>	<b>(7,996)</b>	<b>4,963</b>	<b>\$ -</b>

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.

# 2020-21 Fiscal Year Budget

## HOME Fund #217

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Grants - Federal	\$ -	544,122	303,861	\$ -
Interest	-	-	400	1,600
Program Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>544,122</b>	<b>304,261</b>	<b>\$ 1,600</b>
<b>Expenditures</b>				
Services	\$ -	711,399	-	\$ 15,250
Inter-fund Transfers Out	108	2,862	-	-
<b>Total Expenditures</b>	<b>\$ 108</b>	<b>714,261</b>	<b>-</b>	<b>\$ 15,250</b>
<b>Net Change</b>	\$ (108)	(170,139)	304,261	\$ (13,650)
Estimated Beginning Fund Balance	(120,364)	(120,472)	(290,611)	13,650
<b>Estimated Ending Fund Balance</b>	<b>\$ (120,472)</b>	<b>(290,611)</b>	<b>13,650</b>	<b>\$ -</b>

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.

# 2020-21 Fiscal Year Budget

## Citizens Option for Public Safety (COPS) Fund #218

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Intergovernmental Revenue	\$ 143,310	144,853	143,400	\$ 140,000
Interest	1,497	187	500	200
<b>Total Revenues</b>	<b>\$ 144,807</b>	<b>145,040</b>	<b>143,900</b>	<b>\$ 140,200</b>
<b>Expenditures</b>				
Transfers to General Fund - Police	\$ 158,309	145,040	148,508	\$ 140,200
<b>Total Expenditures</b>	<b>\$ 158,309</b>	<b>145,040</b>	<b>148,508</b>	<b>\$ 140,200</b>
<b>Net Change</b>	\$ (13,502)	-	(4,608)	\$ -
Estimated Beginning Fund Balance	18,110	4,608	4,608	-
<b>Estimated Ending Fund Balance</b>	<b>\$ 4,608</b>	<b>4,608</b>	<b>-</b>	<b>\$ -</b>

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.



# 2020-21 Fiscal Year Budget

## Building Equity and Growth in Neighborhoods Program (BEGIN) Fund #220

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Miscellaneous - Program Income	\$ -	33,412	400.00	\$ 90,596
<b>Total Revenues</b>	<b>\$ -</b>	<b>33,412</b>	<b>400.00</b>	<b>\$ 90,596</b>
<b>Expenditures</b>				
Services & Supplies	\$ -	90,000	2,100	\$ 95,400
Transfer Out	-	1,050	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>91,050</b>	<b>2,100</b>	<b>\$ 95,400</b>
<b>Net Change</b>	\$ -	(57,638.00)	(1,700)	\$ (4,804)
Estimated Beginning Fund Balance	64,142	64,142	6,504	4,804
<b>Estimated Ending Fund Balance</b>	<b>\$ 64,142</b>	<b>6,504</b>	<b>4,804</b>	<b>-</b>

The Building Equity and Growth in Neighborhoods (BEGIN) Program Fund accounts for revenue granted from the California Department of Housing and Community Development to reduce local regulatory barriers to affordable homeownership housing and provide down-payment assistance loans to qualifying first-time low and moderate-income homebuyers.

# 2020-21 Fiscal Year Budget

## Local/State Grants Fund #230

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
SF Bay Trail Grant	\$ 27,506	-	-	-
Proposition 68	-	-	200,000	200,000
Environmental Educational Facilities Grant	-	-	246,859	246,501
Habitat Conservation Grant	-	-	86,350	86,350
State Transportation Improvement Program	80,842	-	4,272,354	4,272,354
Transportation Development Act Grant	-	127,652	244,916	-
SB2 Building Homes and Jobs Act	-	-	142,905	160,000
North Bay Water Reuse Authority	-	-	160,000	142,905
Measure AA (SF Bay Area Restoration)	-	-	-	450,000
<b>Total Revenues</b>	<b>\$ 108,348</b>	<b>127,652</b>	<b>5,353,384</b>	<b>\$ 5,558,110</b>
<b>Expenditures</b>				
Trans Out to Cap Projs Fund	\$ 57,082	301,254	5,139,852	\$ 5,558,110
<b>Total Expenditures</b>	<b>\$ 57,082</b>	<b>\$ 301,254</b>	<b>5,139,852</b>	<b>\$ 5,558,110</b>
<b>Net Change</b>				
Estimated Beginning Fund Balance	\$ (91,196)	(173,602)	213,532	\$ -
<b>Estimated Ending Fund Balance</b>	<b>\$ (39,930)</b>	<b>(213,532)</b>	<b>-</b>	<b>\$ -</b>
<b>Transfers - Capital Projects Funds</b>				
CD19-0100 General Plan Update Project			\$	160,000
PR13-0200 Newell Open Space Nature Trail				86,350
PR19-0100 Wetlands Edge Envmtl Eductl Enh Proj				246,501
PR20-0400 18-19 Annual Public Facilities Renovation Project				200,000
TR14-0100 Devlin Road Extension Segment H				4,272,354
RW17-0100 RW3 Benton Way				142,905
PR21-XXXX North Slough Restoration, Reclamation				450,000
<b>Total Transfers - Capital Projects</b>			<b>\$</b>	<b>5,558,110</b>

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

# 2020-21 Fiscal Year Budget

## Federal Grants Fund #240

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Hazard Mitigation Grant	\$ 79,188	66,792.00	-	\$ -
Priority Development Area Grant	85,224	11,080	152,272	-
Economic Development Grant	-	-	2,071,724	1,974,436
<b>Total Revenues</b>	<b>\$ 164,412</b>	<b>77,872.00</b>	<b>2,223,996</b>	<b>\$ 1,974,436</b>
<b>Expenditures</b>				
Services	\$ 97,346	-	-	\$ -
Trans Out to Cap Proj Funds	258,459	236,936	1,639,107	1,974,436
<b>Total Expenditures</b>	<b>\$ 355,805</b>	<b>236,936</b>	<b>1,639,107</b>	<b>\$ 1,974,436</b>
<b>Net Change</b>	\$ (191,393)	(159,064)	584,889	\$ -
Estimated Beginning Fund Balance	(234,433)	(425,826)	(584,889)	-
<b>Estimated Ending Fund Balance</b>	<b>\$ (425,826)</b>	<b>(584,889)</b>	<b>-</b>	<b>\$ -</b>
<b>Transfers - Capital Projects Fund</b>				
TR16-0700 Green Island Rd Reconstruction & Widening				\$ 1,974,436
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 1,974,436</b>

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

# 2020-21 Fiscal Year Budget

## Newell Park Open Space Preserve Fund #252

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Investment Earning/Rents	\$ 11,458	12,919	11,500	\$ 12,900
Developer In Lieu - Canyon Estates	-	-	100,000	-
Inter-fund Transfers In	-	-	25,000	-
<b>Total Revenues</b>	<b>\$ 11,458</b>	<b>12,919</b>	<b>136,500</b>	<b>\$ 12,900</b>
<b>Expenditures</b>				
Services & Supplies	\$ 165	1,524	42,200	\$ 125,700
<b>Total Expenditures</b>	<b>\$ 165</b>	<b>1,524</b>	<b>42,200</b>	<b>\$ 125,700</b>
<b>Net Change</b>	\$ 11,293	11,395	94,300	\$ (112,800)
Estimated Beginning Fund Balance	114,718	126,011	137,406	231,706
<b>Estimated Ending Fund Balance</b>	<b>\$ 126,011</b>	<b>137,406</b>	<b>231,706</b>	<b>\$ 118,906</b>

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.

# 2020-21 Fiscal Year Budget

## La Vigne Open Space Maintenance Fund #254

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Investment Earning/Int Inc	\$ 2,516	4,319	2,136	4,400
<b>Total Revenues</b>	<b>\$ 2,516</b>	<b>4,319</b>	<b>2,136</b>	<b>\$ 4,400</b>
<b>Expenditures</b>				
Services & Supplies	\$ 1,848	1,693	5,500	\$ 9,000
<b>Total Expenditures</b>	<b>\$ 1,848</b>	<b>1,693</b>	<b>5,500</b>	<b>\$ 9,000</b>
<b>Net Change</b>	\$ 668	2,626	(3,364)	\$ (4,600)
Estimated Beginning Fund Balance	177,341	178,009	180,635	177,271
<b>Estimated Ending Fund Balance</b>	<b>\$ 178,009</b>	<b>180,635</b>	<b>177,271</b>	<b>\$ 172,671</b>

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.

# 2020-21 Fiscal Year Budget

## Lighting and Landscaping Assessment District Funds #261 (Zone 1), #262 (Zone 2), #263 (Zone 3)

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Zone 1	\$ 188,734	191,110	189,953	\$ 191,765
Zone 2	244,986	252,880	242,636	283,755
Zone 3	177,326	188,523	177,794	189,084
<b>Total Revenues</b>	<b>\$ 611,045</b>	<b>632,513</b>	<b>610,383</b>	<b>\$ 664,604</b>
<b>Expenditures</b>				
Zone 1	\$ 175,791	103,103	161,735	\$ 159,735
Zone 2	230,439	239,841	343,601	325,545
Zone 3	48,384	38,398	251,416	157,416
Transfers to General Fund	-	-	215,000	215,000
<b>Total Expenditures</b>	<b>\$ 454,615</b>	<b>381,342</b>	<b>971,752</b>	<b>\$ 857,696</b>
<b>Net Change</b>	<b>\$ 156,430</b>	<b>251,172</b>	<b>(361,369)</b>	<b>\$ (193,092)</b>
Estimated Beginning Fund Balance	1,908,091	2,064,521	2,315,693	1,954,324
<b>Estimated Ending Fund Balance</b>	<b>\$ 2,064,521</b>	<b>2,315,693</b>	<b>1,954,324</b>	<b>\$ 1,761,232</b>
<b>Transfers - Capital Projects Fund</b>				
PR17-0100 NJ Det. Basin Landscaping, Ph 2				\$ 215,000
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 215,000</b>

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

# 2020-21 Fiscal Year Budget

## Cannabis Fund #280

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Other Taxes - Permits	\$ -	(12.55)	98,000	\$ 20,050
<b>Total Revenues</b>	<b>\$ -</b>	<b>(12.55)</b>	<b>98,000</b>	<b>\$ 20,050</b>
<b>Expenditures</b>				
Services	\$ -	2,925	60,000	\$ 10,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>2,925</b>	<b>60,000</b>	<b>\$ 10,000</b>
<b>Net Change</b>	\$ -	(2,938)	38,000	\$ 10,050
Estimated Beginning Fund Balance	-	-	(2,938)	35,062
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>(2,938)</b>	<b>35,062</b>	<b>\$ 45,112</b>

This fund was established in FY 2018-19 and accounts for developer deposits and fees. The revenue reimburses the City for costs associated with reviewing proposals for Commercial Cannabis Business Permit and Conditional Use Permit applications.

# 2020-21 Fiscal Year Budget

## Community Facilities District #281

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Assessments	\$ -	-	65,000	\$ 68,000
Interest Earnings	-	-	200	-
Other Financing Sources	-	-	25,000	-
Transfer In from Other Funds	-	-	-	9,998,490
<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>90,200</b>	<b>\$ 10,066,490</b>
<b>Expenditures</b>				
Services	\$ -	-	25,000	\$ -
Trans Out to Cap Proj Funds	-	-	-	9,998,490
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>25,000</b>	<b>\$ 9,998,490</b>
<b>Net Change</b>	<b>\$ -</b>	<b>-</b>	<b>65,200</b>	<b>\$ 68,000</b>
Estimated Beginning Fund Balance	-	-	-	65,200
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>65,200</b>	<b>\$ 133,200</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
TR16-0700 Green Island Rd Reconstruction/Widening				\$ 9,998,490
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 9,998,490</b>

This is a new fund starting FY 2019-20. Approved by a two-thirds vote of qualified electors in compliance with the provisions of the Mello-Roos Community Facilities Act of 1982, the Community Facilities District (CFD) Fund is financing capital improvements for Green Island Road through bond issuance and will account for debt service and maintenance expenses of the Green Island Road CFD through assessments levied on commercial property owners' annual property tax bill.



# 2020-21 Fiscal Year Budget

## Parks Impact Fee Fund #310

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Park Development Fee	\$ 955,033	1,541	1,500	\$ 40,200
Interest Earnings	10,696	29,292	21,500	29,900
<b>Total Revenues</b>	<b>965,729</b>	<b>30,833</b>	<b>23,000</b>	<b>\$ 70,100</b>
<b>Expenditures</b>				
Trans Out to Cap Proj Funds	\$ 10,844	-	-	\$ 160,026
<b>Total Expenditures</b>	<b>10,844</b>	<b>-</b>	<b>-</b>	<b>\$ 160,026</b>
<b>Net Change</b>	954,885	30,833	23,000	\$ (89,926)
Estimated Beginning Fund Balance	245,338	1,200,223	1,231,056	1,254,056
<b>Estimated Ending Fund Balance</b>	<b>\$ 1,200,223</b>	<b>1,231,056</b>	<b>1,254,056</b>	<b>\$ 1,164,130</b>
<b>Transfers - Capital Projects Fund</b>				
CD19-0100 General Plan Update Project				\$ 150,000
PR13-0200 Newell Open Space (Parking Lot/Trail Construction)				10,026
<b>Transfers - Capital Projects Fund Total</b>				<b>\$ 160,026</b>

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

# 2020-21 Fiscal Year Budget

## Traffic Impact Fee Fund #320

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Traffic Impact Fee	\$ 3,017,177	109,275	1,816,300	\$ 1,985,300
Developer In Lieu Fee	-	35,000	-	-
Investment Earning/Int Inc	66,153	98,615	73,700	100,600
<b>Total Revenues</b>	<b>\$ 3,083,330</b>	<b>242,890</b>	<b>1,890,000</b>	<b>\$ 2,085,900</b>
<b>Expenditures</b>				
Services	\$ 99,835	12,618	12,600	\$ -
Inter-fund Transfers	\$ -	212,500	-	-
Trans Out to Cap Proj Funds	1,416,541	620,270	1,487,400	2,955,555
<b>Total Expenditures</b>	<b>\$ 1,516,376</b>	<b>845,388</b>	<b>1,500,000</b>	<b>\$ 2,955,555</b>
<b>Net Change</b>	<b>\$ 1,566,954</b>	<b>(602,498)</b>	<b>390,000</b>	<b>\$ (869,655)</b>
Estimated Beginning Unassigned/Undesignated	2,129,413	3,696,367	3,093,869	3,483,869
Designated for SR29 South Corridor	541,418	541,418	541,418	541,418
Designated for SR29 Green Island Road	70,000	70,000	70,000	70,000
Designated for Ped Sfty So Side of AC Rd VVR	35,000	35,000	35,000	35,000
<b>Estimated Ending Fund Balance</b>	<b>\$ 4,342,785</b>	<b>3,740,287</b>	<b>4,130,287</b>	<b>\$ 3,260,632</b>
<b>Transfers - Capital Projects Fund</b>				
CD19-0100 General Plan Update Project				\$ 100,000
TR14-0100 Devlin Road Extension Segment H				2,704,843
TR16-0700 Green Island Rd Reconstruction/Widening				150,712
<b>Transfers - Capital Projects Fund Total</b>				<b>\$ 2,955,555</b>

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

# 2020-21 Fiscal Year Budget

## Civic Impact Fee Fund #330

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Civic Facilities Impact Fee	\$ 380,419	7,410	507,400	\$ 387,600
Developer In Lieu	-	500,000	-	
Interest Earnings	9,339	29,628	24,700	30,200
<b>Total Revenues</b>	<b>\$ 389,758</b>	<b>537,038</b>	<b>532,100</b>	<b>\$ 417,800</b>
<b>Expenditures</b>				
Transfer to Debt Service	\$ -	-	150,000	\$ 284,200
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>150,000</b>	<b>\$ 284,200</b>
<b>Net Change</b>	<b>\$ 389,758</b>	<b>537,038</b>	<b>382,100</b>	<b>\$ 133,600</b>
Estimated Beginning Fund Balance	496,090	385,848	922,886	1,304,986
Designated for CF East of SR29 Loc TBD	-	500,000	500,000	500,000
<b>Estimated Ending Fund Balance</b>	<b>\$ 885,848</b>	<b>1,422,886</b>	<b>1,804,986</b>	<b>\$ 1,938,586</b>

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

# 2020-21 Fiscal Year Budget

## Affordable Housing Fund #340

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services - Gen Gov	\$ 995,339	7,187	633,000	\$ 1,054,500
Investment Earning/Int Inc	(21,571)	(13,188)	13,000	13,500
Miscellaneous	-	159,685	-	-
Inter-Fund Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 973,768</b>	<b>153,684</b>	<b>646,000</b>	<b>\$ 1,068,000</b>
<b>Expenditures</b>				
Services	\$ 107,427	106,742	177,000	134,000
<b>Total Expenditures</b>	<b>\$ 107,427</b>	<b>106,742</b>	<b>177,000</b>	<b>\$ 134,000</b>
<b>Net Change</b>	\$ 866,341	46,942	469,000	\$ 934,000
Estimated Beginning Fund Balance	(1,127,236)	(260,895)	(213,953)	255,047
<b>Estimated Ending Fund Balance</b>	<b>\$ (260,895)</b>	<b>(213,953)</b>	<b>255,047</b>	<b>\$ 1,189,047</b>

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

# 2020-21 Fiscal Year Budget

## Zero Water Footprint Fund #370

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services/Mitigation Fees	\$ 674,589	21,425	578,000	\$ 284,400
Interest Earnings	-	16,839	3,585	17,100
<b>Total Revenues</b>	<b>\$ 674,589</b>	<b>38,263</b>	<b>581,585</b>	<b>\$ 301,500</b>
<b>Expenditures</b>				
Professional Services (WA19-0500 AMI)	\$ -	-	-	
Trans Out to Cap Proj Funds	-	454,846	576,515	427,509
<b>Total Expenditures</b>	<b>\$ -</b>	<b>454,846</b>	<b>576,515</b>	<b>\$ 427,509</b>
<b>Net Change</b>	<b>\$ 674,589</b>	<b>(416,583)</b>	<b>5,070</b>	<b>\$ (126,009)</b>
Estimated Beginning Fund Balance	89,102	763,691	347,108	352,178
<b>Estimated Ending Fund Balance</b>	<b>\$ 763,691</b>	<b>347,108</b>	<b>352,178</b>	<b>\$ 226,169</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
RW17-0100 RW3 Benton Way				\$ 427,509
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 427,509</b>

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

# 2020-21 Fiscal Year Budget

## 2012 Lease Revenue / Gym and Aquatic Center Fund #410

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Interest	\$ (271)	1,103	1,100.00	\$ 1,100
Interfund Transfers In	285,700	256,193	284,100	284,200
<b>Total Revenues</b>	<b>\$ 285,429</b>	<b>257,296</b>	<b>285,200</b>	<b>\$ 285,300</b>
<b>Expenditures</b>				
Interest	\$ 29,585	22,150	14,300	\$ 6,200
Principal	256,000	262,000	270,900	278,000
<b>Total Expenditures</b>	<b>\$ 285,585</b>	<b>284,150</b>	<b>285,200</b>	<b>\$ 284,200</b>
<b>Net Change</b>	\$ (156)	(26,853)	-	1,100
Estimated Beginning Fund Balance	27,009	26,853	-	-
<b>Estimated Ending Fund Balance</b>	<b>\$ 26,853</b>	<b>-</b>	<b>-</b>	<b>\$ 1,100</b>

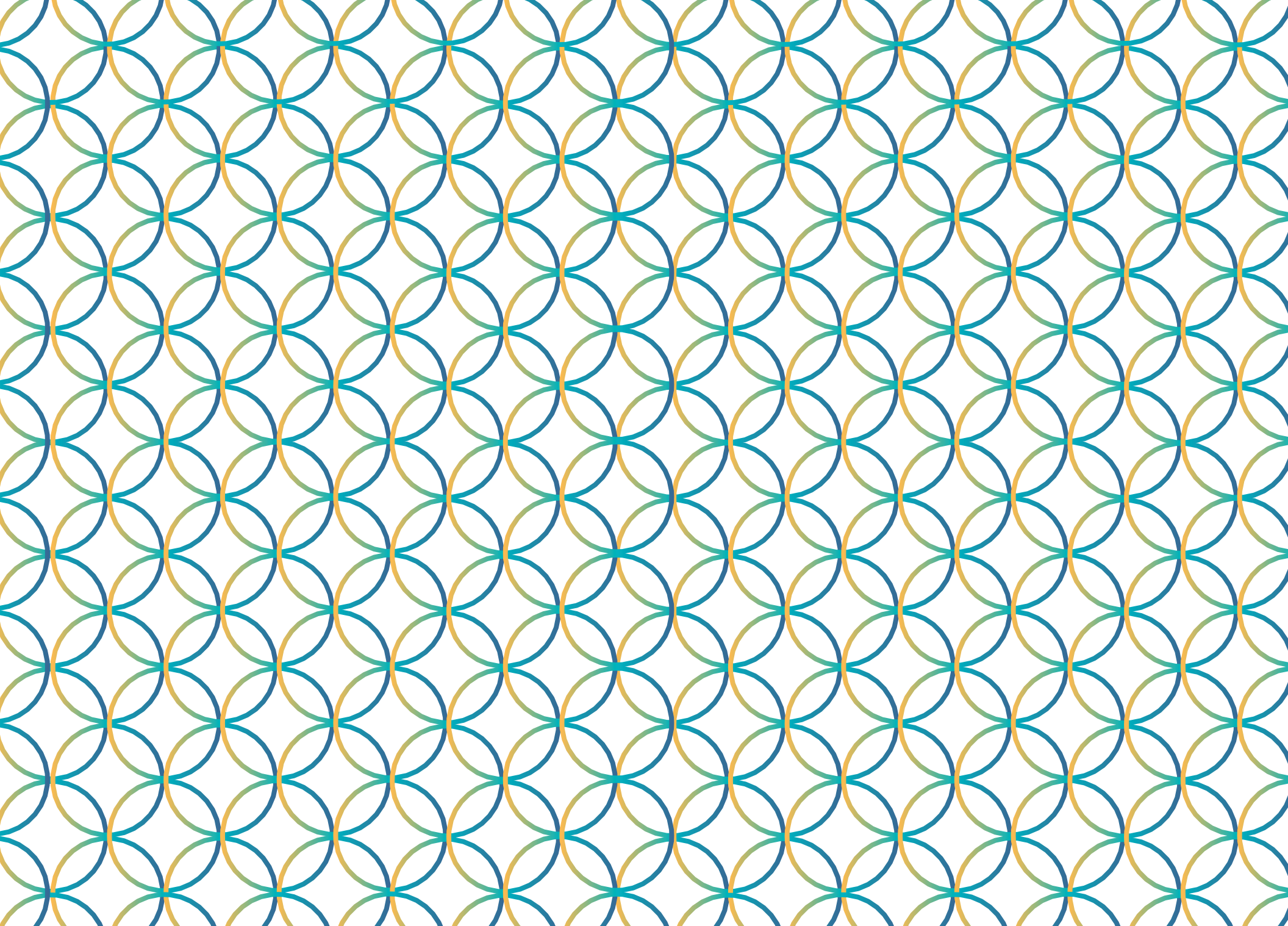
The 2012 Lease Revenue Bonds refinanced debt issued to finance the acquisition and construction of a Community Center/Gymnasium facility and Aquatic Center Facility.

# 2020-21 Fiscal Year Budget

## Cabernet Village / City Hall Lease Fund #420

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Interest	\$ (1,376)	2,314	-	\$ 2,300
Transfers From General Fund	475,900	469,156	477,500	476,200
<b>Total Revenues</b>	<b>\$ 474,524</b>	<b>471,470</b>	<b>477,500</b>	<b>\$ 478,500</b>
<b>Expenditures</b>				
Interest	\$ 230,859	219,736	208,200	\$ 196,200
Principal	245,000	255,000	269,300	280,000
<b>Total Expenditures</b>	<b>\$ 475,859</b>	<b>474,736</b>	<b>477,500</b>	<b>\$ 476,200</b>
<b>Net Change</b>	<b>\$ (1,335)</b>	<b>(3,266)</b>	<b>-</b>	<b>\$ 2,300</b>
Estimated Beginning Fund Balance	4,601	3,266	-	-
<b>Estimated Ending Fund Balance</b>	<b>\$ 3,266</b>	<b>-</b>	<b>-</b>	<b>\$ 2,300</b>

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.







# Internal Service Funds

# 2020-21 Fiscal Year Budget

## Building Maintenance Internal Service Fund #651

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services	\$ 446,700	468,300	498,200	\$ 514,000
Interest	(987)	4,149	3,400	4,300
<b>Total Revenues</b>	<b>\$ 445,713</b>	<b>472,449</b>	<b>501,600</b>	<b>\$ 518,300</b>
<b>Expenses</b>				
Personnel	\$ 129,360	120,318	124,300	\$ 140,420
Services & Supplies	340,040	223,644	349,200	370,400
Transfers Out	-	-	-	-
<b>Total Expenses</b>	<b>\$ 469,400</b>	<b>343,963</b>	<b>473,500</b>	<b>\$ 510,820</b>
<b>Net Change</b>	\$ (23,687)	128,486	28,100	\$ 7,480
Estimated Beginning Fund Balance	2,390	(21,297)	107,189	135,289
<b>Estimated Ending Fund Balance</b>	<b>\$ (21,297)</b>	<b>107,189</b>	<b>135,289</b>	<b>\$ 142,769</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Building Maintenance Wkr II	1.00	1.00	1.00
PW Superintendent	0.05	0.05	0.05
<b>Total Full Time Equivalents</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

# 2020-21 Fiscal Year Budget

## Fleet Operations Internal Service Fund #652

	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services	\$ 724,500	750,600	505,700	\$ 655,800
Interest	(204)	10,354	8,800	10,600
Miscellaneous	-	61,189	54,800	50,000
<b>Total Revenues</b>	<b>\$ 724,296</b>	<b>822,143</b>	<b>569,300</b>	<b>\$ 716,400</b>
<b>Expenses</b>				
Personnel	\$ 132,101	144,818	137,000	\$ 149,400
Services & Supplies	246,274	249,890	195,700	244,900
Depreciation	206,004	214,134	444,800	220,600
Major Equipment	192,716	245,210	233,000	315,000
Transfers Out	(226,283)	(246,438)	-	-
<b>Total Expenses</b>	<b>\$ 550,811</b>	<b>607,614</b>	<b>1,010,500</b>	<b>\$ 929,900</b>
<b>Net Change</b>	<b>\$ 173,485</b>	<b>214,529</b>	<b>(441,200)</b>	<b>\$ (213,500)</b>
Add: Depreciation	206,004	214,134	444,800	220,600
Estimated Beginning Fund Balance	416,289	581,644	1,010,307	1,013,907
<b>Estimated Ending Fund Balance</b>	<b>\$ 795,778</b>	<b>1,010,307</b>	<b>1,013,907</b>	<b>\$ 1,021,007</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
PW Superintendent	0.05	0.05	0.05
Mechanic	1.00	1.00	1.00
<b>Total Full Time Equivalents</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

# 2020-21 Fiscal Year Budget

## Information Systems Internal Service Fund #653

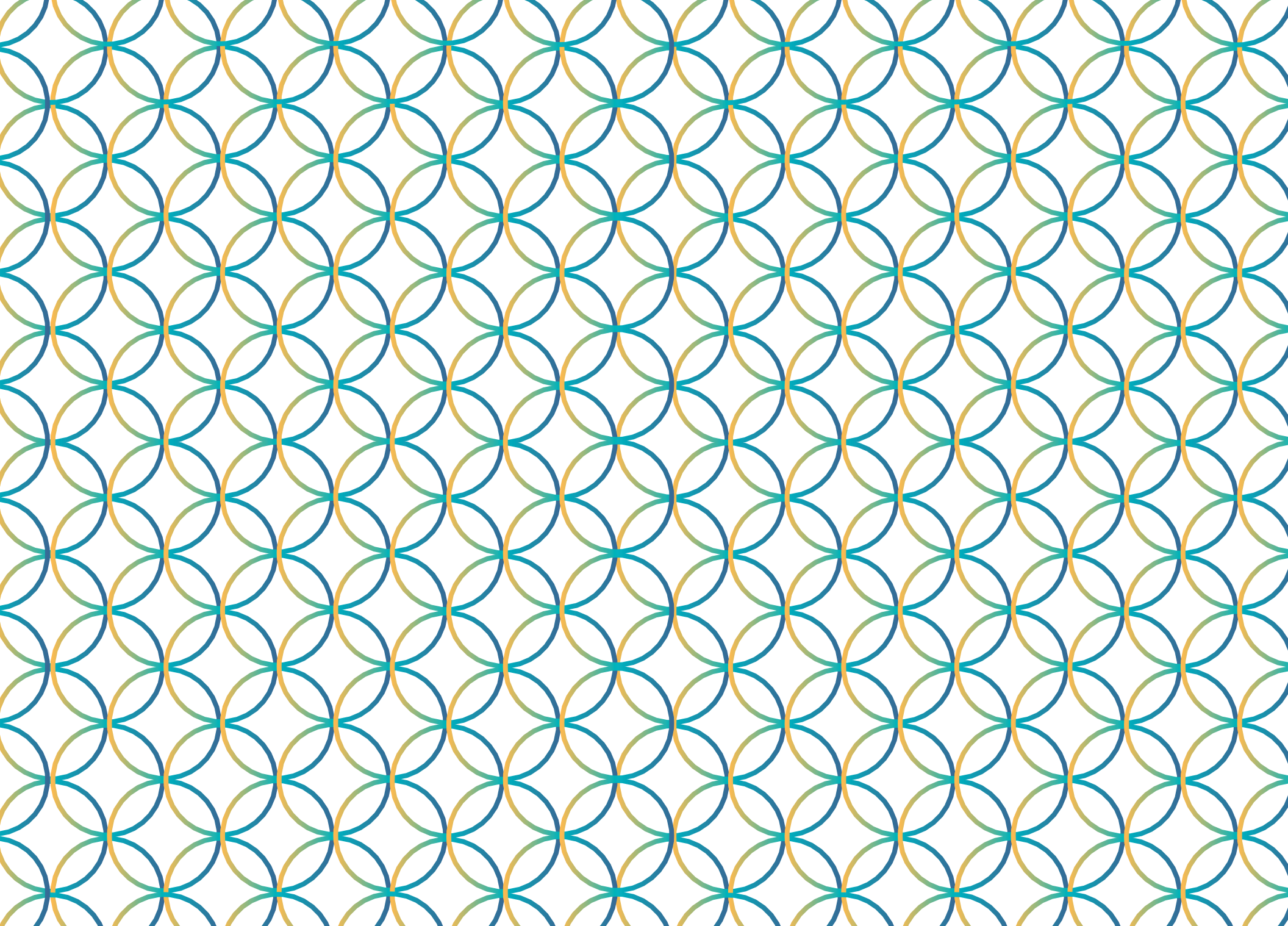
	Actual FY 2017-18	Actual FY 2018-19	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services	\$ 412,500	433,400	446,400	\$ 524,100
Interest	1,885	8,966	7,800	9,200
Miscellaneous Revenue	2	-	-	20,000
<b>Total Revenues</b>	<b>\$ 414,388</b>	<b>442,366</b>	<b>454,200</b>	<b>\$ 553,300</b>
<b>Expenses</b>				
Personnel	\$ 18,171	20,830	18,800	\$ 21,600
Services & Supplies	321,504	330,172	481,800	495,077
	-	-	-	-
<b>Total Expenses</b>	<b>\$ 339,675</b>	<b>351,002</b>	<b>500,600</b>	<b>\$ 516,677</b>
<b>Net Change</b>	\$ 74,713	91,365	(46,400)	\$ 36,623
Estimated Beginning Fund Balance	209,514	284,227	375,592	329,192
<b>Estimated Ending Fund Balance</b>	<b>\$ 284,227</b>	<b>\$ 375,592</b>	<b>329,192</b>	<b>\$ 365,815</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2018-19	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21
Administrative Services Director			
Finance Director	0.10	0.10	0.10
<b>Total Full Time Equivalents</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

# 2020-21 Fiscal Year Budget

## Legal Services Internal Service Fund #654

	Actual FY 2018-19	Budget FY 2019-20	Estimated Actual FY 2019-20	Adopted Budget FY 2020-21
<b>Revenues</b>				
Charges for Services	\$ -	-	-	\$ 176,700
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 176,700</b>
<b>Expenses</b>				
Services & Supplies	\$ -	-	-	\$ 176,500
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 176,500</b>
<b>Net Change</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 200</b>
Estimated Beginning Balance	-	-	-	-
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 200</b>



# Debt Service

# 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.

## The 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

- 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



# Debt Management *continued*

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.

- 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.

# 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 2020-21 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 6/30/2020	2020/21 Principal	2020/21 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)	\$ 1,226,700	7/1/2024		\$ 1,768,100	\$ -	\$ -	\$ -
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	12/01/20 and 06/01/21	278,000	278,000	6,151	284,151
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	11/01/20 and 05/01/21	4,320,000	280,000	196,200	476,200
652	100-Gen Fund, 510-Water Ops & 540-Wastewater Ops to 652-Fleet ISF	Capital Lease Purchase to fund the acquisition of a Vactor Truck	314,200	6/17/2024	6/17/2021	136,761	32,800	4,100	36,900
510	510-Water Operations	Loan from State of California Davis Grunsky Act for financing water system improvements.	2,050,000	12/31/2027	07/01/20 and 01/01/21	571,454	68,700	13,500	82,200
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	7/6/2022	07/06/20 and 01/06/21	756,914	300,900	13,700	314,600
540	540-Wastewater Debt Service Fund	Loan from State of California State Revolving Fund Loan Program to fund the construction of the Wastewater Treatment Plant.	10,859,500	7/15/2022	7/15/2020	2,110,656	684,900	57,000	741,900
100-510-540-810 to 440	100 Gen Fund; 510 Water Ops; 540 Wastewater Ops; 810 Fire District	Energy Conservation - Equipment/Lease Purchase with ENGIE	5,209,209	6/1/2036	1st of the month	5,209,209	-	96,400	96,400
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	1,124,777	-	30,000	30,000
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	1,407,050	-	32,100	32,100
520	520-Water Capacity*	Internal Loan from Wastewater Capacity to Water Capacity to fund the Recycled Water Pump Station Upgrade	304,600		To be repaid when resources are available	400,573	-	9,200	9,200
520	520-Water Capacity*	Internal Loan from Wastewater Capacity to Water Capacity to fund Various CIP Projects	3,532,400		To be repaid when resources are available	4,645,117	-	106,000	106,000
540	540- Wastewater Operations*	Internal Loan from Wastewater Capacity to Wastewater Operations to fund Past Operating Deficits and CIP expenses	1,285,600		To be repaid when resources are available	1,424,478	-	38,600	38,600
		<b>Total Debt Service</b>				<b>24,153,089</b>	<b>\$1,645,300</b>	<b>\$602,951</b>	<b>\$2,248,251</b>

# Debt Service Detail

## *2012 Refunding Facilities Lease Financing*

The City's Financing Authority authorized a \$2,222,000 2012 Refunding Facilities Lease Financing with a bank to provide funds for refunding of the City's 2002 Lease Revenue Bonds. The Authority and the City entered into a site lease and lease-back arrangement wherein the City, in substance, acquired ownership of the facilities and is responsible for making payments in amount sufficient to pay the lease payments. The lease receivable and payable between the City and the City's Financing Authority have been eliminated from the accompanying financial statements. The financing bears interest at 2.95%, and interest is payable each June 1 and December 1, ranging from \$2,050 to \$8,127. Principal is due each June 1 and December 1, through June 1, 2021, ranging from \$137,000 to \$139,000. In the event of default, the lender has the ability to direct and control remedies under the lease, which includes termination of the lease or to directly collect base rental payments from the City as they become due.

## *City Hall Facility Financing*

In fiscal year 2007, the City and its Financing Authority entered into a lease purchase arrangement for \$6,695,000 to provide financing for the acquisition, construction, and improvement of facilities to be used as a City Hall. The terms of the lease require annual principal payments of \$265,000 to \$455,000 and semi-annual interest payments of \$10,329 to \$104,080 through May 1, 2032, which includes interest at 4.54%. The cost of the asset was \$6,804,780 and accumulated depreciation was \$2,721,912 at June 30, 2019. In the event of default, the lender has the ability to direct and control remedies under the lease, which includes termination of the lease and re-lease of the property. The default interest rate is 12%.

## *Energy Services Contract -ENGIE Services U.S.*

In May 2020, the City entered into a lease/purchase financing for \$5,209,209 to purchase energy conservation equipment with ENGIE Services, U.S. Inc. through an Equipment Lease/Purchase Agreement with Banc of America Public Capital Corp. The primary purpose was to purchase, acquire and lease personal property for the benefit of the City and its inhabitants. The terms of the agreement required monthly payments of approximately \$40,000 through June 1, 2036, which includes interest at 1.790%.

## *Financed Purchased Lease – Municipal Asset Management, Inc. Vac Con Truck*

In July 2014, the City entered into a lease purchase arrangement for \$314,188 to purchase sewer and storm drain equipment. The terms of the lease require annual payments of \$36,757 through June 17, 2024, which includes interest at 2.96%. The cost of the asset was \$439,188 and accumulated depreciation was \$201,294 at June 30, 2019. In the event of default, the lease may be terminated and the equipment may be repossessed. Also, a late charge of 1% per month will be assessed.

# Debt Service Detail

## *Cost Reimbursement Payable*

The City entered into a cost sharing agreement with a property owner for the construction of a traffic light and improvements at an intersection. The property owner constructed the street light at a cost of \$1,617,255 and the City has agreed to reimburse the property owner for 75.85% of the cost, or \$1,226,688. The City reimbursed the property owner \$179,796 in 2013. The remaining amount is expected to be paid over a period of 15 years, but terms of the repayment have not yet been finalized. As a result, the current portion or scheduled maturities could not be determined.

## *State of California Davis – Grunsky Loan*

The City obtained a loan in an original amount of \$2,050,000 from the State of California Department of Water Resources under the Davis-Grunsky Act for the purpose of financing water system improvements. Interest payments are due each July 1 and January 1 with the final payment due December 31, 2027, ranging from \$659 to \$7,915. Principal payments are due each January 1 with a final payment due December 31, 2027, ranging from \$66,991 to \$79,631. The loan bears interest at 2.5% and the loan is secured by a pledge to levy taxes or assessments in amounts sufficient to pay debt service. The City makes repayments from its water enterprise fund from available resources. In the event of default, the State may take action in a court to enforce taxes or assessments to pay the State amounts due under the agreement and may charge a default interest rate of 0.209% per month after the scheduled payment is more than 30 days past due.

## *State of California Revolving Fund Loan*

The City obtained a \$10,859,470 loan from the State of California Department of Water Resources under the State Revolving Loan Program for the purpose of obtaining financing to construct the City's wastewater treatment plant. The loan bears interest at 2.7% and is secured by a pledge of the City to maintain dedicated sources of revenue sufficient in amounts to provide for repayment of the loan. Principal and interest on the loan is payable in annual installments of \$741,881 due each July 15 through 2022. In the event of default, the State may take action in a court to enforce taxes or assessments to pay the State amounts due under the agreement.

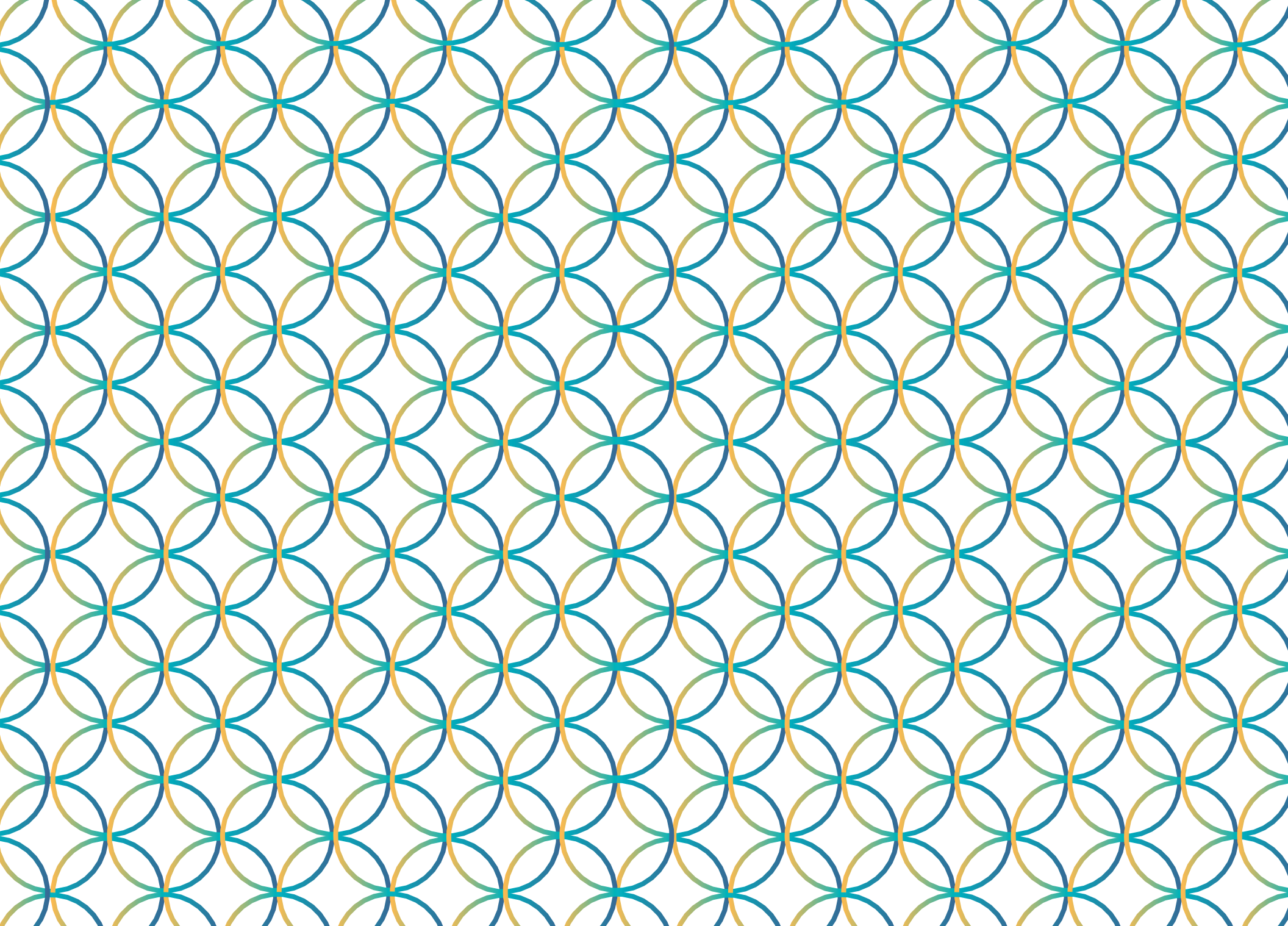
## *Financed Purchase Lease – Municipal Finance, Inc.- Wastewater Membranes*

In July 2015, the City entered into a lease purchase agreement for \$2,004,200 for the acquisition and installation of equipment at a waste water plant. The terms of the lease require annual principal payments of \$157,222 through July 6, 2022, which includes interest at 3.55%. The cost of the asset is \$2,164,536 and accumulated depreciation was \$969,532 at June 30, 2019. In the event of default, all unpaid principal and interest may be declared immediately due and payable. The default interest rate is 8%.

# Computation of Legal Debt Margin

	Fiscal Year	Assessed Value	Debt Limit	General Bonded Debt	Legal Debt Margin	Net Debt Margin
----- Prior Years -----	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	-	79,840,619	0.00%
	2014	2,233,695,851	83,763,594	-	83,763,594	0.00%
	2015	2,384,068,041	89,402,552	-	89,402,552	0.00%
	2016	2,568,918,377	96,334,439	-	96,334,439	0.00%
	2017	2,745,793,523	102,967,257	1,069,000	101,898,257	1.04%
	2018	2,911,549,010	109,183,088	813,000	108,370,088	0.74%
	2019	3,107,928,907	116,547,334	551,000	115,996,334	0.47%

Data Source: General Ledger and Napa County Assessor 2009/10 - 2018/19 Combined Tax Rolls



# Capital Projects

AMERICAN CANYON  
SENIOR MULTI-USE  
CENTER

285

# Capital Improvement Program

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

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

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

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

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

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

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

The City's capital projects budget for fiscal year 2020/21 is presented on the following pages.



# Capital Projects 2020-21 Fiscal Year Details

## Adopted 2020/21 Capital Budget (June 16, 2020)

Project Number	Project Description	Carryover 2019/2020	New Req/Adj 2020-2021	Total 2020-2021 Budget (Carryover + New Request)	CIP Fund	FUNDING SOURCES
1 CD19-0100	General Plan Update Project	\$ 732,052	\$ (222,052)	\$ 510,000	350	SB2 Bldg Homes & Jobs Grant Fund 230 \$160,000; Parks Impact Fee Fund 310 \$150,000; Traffic Impact Fee Fund 320 \$100,000; Wtr Cap Fee Fund 520 \$50,000 & WW Cap Fee Fund 540 \$50,000
2 PR13-0200	Newell Open Space (Parking Lot/Trail Construction)	\$ 197,779		\$ 197,779	350	Habitat Conservation Grant Fund 230 \$86,350 and Parks Impact Fee Fund 310 \$10,026; CIP Fund 350 \$101,403
3 PR17-0100	NJ Det. Basin Landscaping, Ph 2	\$ 215,000		\$ 215,000	350	LLAD Zone 3 Fund 263 \$215,000
4 PR19-0100	Wetlands Edge Envmtl Educl Enh Proj	\$ 346,501	\$ (100,000)	\$ 246,501	350	Environmental Educational Facilities Grant Fund 230 \$246,501
5 PR20-0400	19-20 Annual Public Facilities Renovation Project	\$ 240,000	\$ (40,000)	\$ 200,000	350	Prop 68 Fund 230 \$200,000
6	North Slough Restoration, Reclamation & Recreation Access Project		\$ 450,000	\$ 450,000	350	Measure A (SF Bay Area Restoration) \$450,000
7 SD17-0300	Trash Capture	\$ 78,000		\$ 78,000	350	Measure A Fund 210 \$78,000
8 TR14-0100	Devlin Road Extension Segment H	\$ 8,376,491		\$ 8,376,491	350	STIP Fund 230 \$4,272,354; Traffic Impact Fund 320 \$2,704,843 & Water Cap Fund 520 \$1,399,294
9 TR16-0700	Green Island Rd Reconstruction/Widening	\$ 12,123,638		\$ 12,123,638	350	EDA \$1,974,436; Traffic Impact \$150,712 & Comm Fac Dist Fund 281 \$9,998,490
10 TR20-0100	2020 Annual Pavement Management Project	\$ 1,700,000	\$ (240,000)	\$ 1,460,000	350	Measure T \$960K; Gas Tax \$275,000 & RMRA \$225,000
<b>Total Fund 350</b>		<b>\$ 24,009,460</b>	<b>\$ (152,052)</b>	<b>\$ 23,857,408</b>		

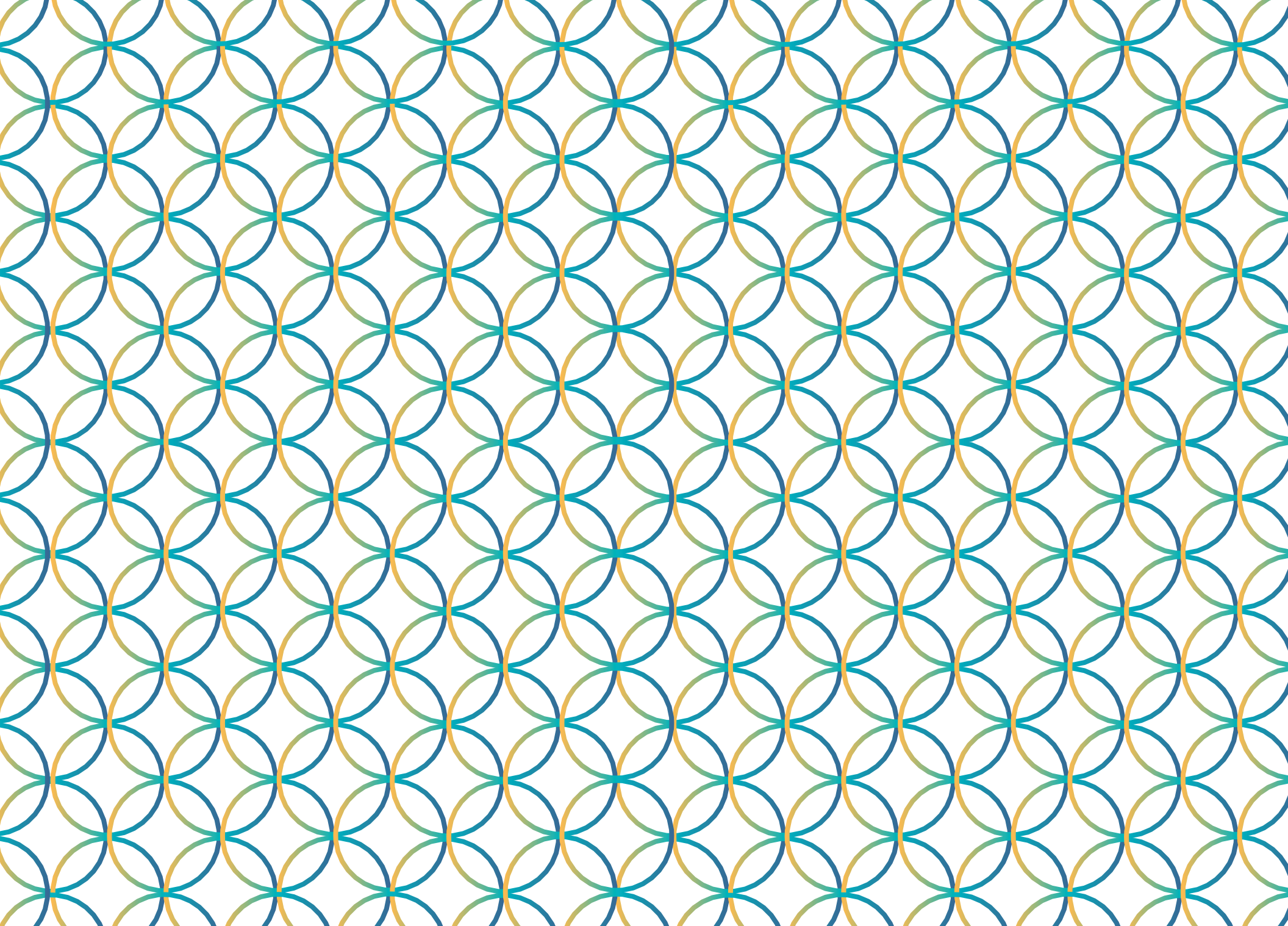
# Capital Projects 2020-21 Fiscal Year Details

## Adopted 2020/21 Capital Budget (June 16, 2020) *continued*

Project Number	Project Description	Carryover 2019/2020	New Req/Adj 2020-2021	Total 2020-2021 Budget (Carryover + New Request)	CIP Fund	FUNDING SOURCES
11 TR16-0101	Newell Driveway	\$ 143,735		\$ 143,735	360	American Canyon Road East Capital Project Fund
12 TR16-1100	E. American Canyon Sidewalk	\$ 171,086		\$ 171,086	360	American Canyon Road East Capital Project Fund
<b>Total Fund 360</b>		<b>\$ 314,820</b>	<b>\$ -</b>	<b>\$ 314,820</b>		
13 RW17-0100	RW3 Benton Way	\$ 570,414		\$ 570,414	530	North Bay Water Reuse Authority \$142,905; Zero Water Footprint \$427,509
14 WA18-0300	W3 Annual Water Service Replacements	\$ 80,000		\$ 80,000	530	Water Operating \$80,000
15 WA18-0400	W2 Annual Water Main Replacements	\$ 1,301,000		\$ 1,301,000	530	Water Operating \$1,301,000
16 WA18-0500	Sites Reservoir	\$ 108,000	\$ 400,000	\$ 508,000	530	Water Operating \$508,000
17 WA18-0600	NBA AIP Preliminary Eng./Environmental	\$ 50,000		\$ 50,000	530	Water Operating \$50,000
<b>Total Fund 530</b>		<b>\$ 2,109,414</b>	<b>\$ 400,000</b>	<b>\$ 2,509,414</b>		
18 WW16-0300	SCADA	\$ 300,000		\$ 300,000	560	Water Operating \$150,000 & Wastewater Operating \$150,000
19 WW18-0500	Solids Pond Aeration (solids reduction)	\$ 302,000		\$ 302,000	560	Wastewater Operating \$302,000
20 UM20-0100	Citywide Energy Efficiency, Resiliency & Sustainability Project (ENGIE)		\$ 5,200,000	\$ 5,200,000	560	Wastewater Infrastructure/Capital Projects Fund \$5,200,000
<b>Total Fund 560</b>		<b>\$ 602,000</b>	<b>\$ 5,200,000</b>	<b>\$ 5,802,000</b>		
<b>TOTAL</b>		<b>\$ 27,035,694</b>	<b>\$ 5,447,948</b>	<b>\$ 32,483,642</b>		

# Appendices

<b>Appendix A</b>	Resolutions Adopting Budget and Appropriations Limit
<b>Appendix B</b>	Basis of Accounting and Classification of Funds
<b>Appendix C</b>	Fund Information
<b>Appendix D</b>	Timing of Revenues
<b>Appendix E</b>	Fiscal and Budgetary Policies from the Governance Protocol Handbook
<b>Appendix F</b>	Glossary of Budgetary Terms



# Appendix A

## Resolutions Adopting Budget + Appropriations Limit

# Resolution No. 2020-53

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020/21 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, 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 2020-2021, 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 2020-2021 appropriations limit shall be the change in State Per Capita Income 3.73% and January 2020 City population -0.8%.
2. The new Appropriation Limit for Fiscal Year 2020-2021 shall be and is hereby set in the amount of \$19,762,460.
3. The fiscal year 2020-2021 Adopted Budget appropriations subject to the appropriation limit is \$15,144,183.

**PASSED, APPROVED and ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on 30th day of June, 2020, by the following vote:

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



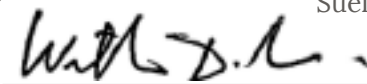
Leon Garcia, Mayor

Attest:



Suellen Johnston, City Clerk

Approve as to Form:



William D. Ross, City Attorney

# Appropriations Spending Limit

## Prop 4 “Gann Limit” . City of American Canyon . FY 2020 - 2021

### Calculation of Spending Limit

Last Year’s Limit (FY 2019 - 2020)	\$ 19,205,500
Adjustment Factors:	
Change in Population/City	0.9920
Change in Non-Residential Assessed Valuation	N/A
Change in Per Capita Income	<u>1.0373</u> 1.0290
Total Adjustment (Percent)	2.90%
Total Adjustment (Dollars)	<u>556,960</u>
New Appropriation Limit for Fiscal Year 2020 - 2021	<u>\$ 19,762,460</u>

### Appropriations in Fiscal Year 2020 - 2021 Compared to Limit

Proceeds from Taxes	15,144,183
Less Exclusions:	<u>          --</u>
Appropriations Subject to Limitation	15,144,183
Appropriations Limit for FY 2020 - 2021	<u>19,762,460</u>
Amount Under Limit	<u>\$ 4,618,277</u>

# Appropriations Spending Limit

## Prop 4 “Gann Limit” . City of American Canyon . FY 2020 - 2021

### Determination of Proceeds of Taxes

(Source: Adopted Budget for FY 2020- 2021)

REVENUE	PROCEEDS OF TAXES	NON-PROCEEDS	TOTAL
<b>Taxes:</b>			
Property Tax	\$ 9,667,900		\$ 9,667,900
Prop Tax In Lieu of Veh Lic Fees	1,700,000		1,700,000
Transfer Tax	50,000		50,000
Sales Tax	2,200,000		2,200,000
Transient Occupancy Tax	1,062,600		1,062,600
Card Room Admission Tax	200,000		200,000
Business License	165,000		165,000
<b>Other Revenues:</b>			
Franchise Fees		764,800	764,800
Vehicle Code Fines		49,000	49,000
Public Work Fees		16,000	16,000
Building Permits/ Plan Check Fees		300,000	300,000
Planning Fees		221,500	221,500
Transfers In		2,395,400	2,395,400
Miscellaneous		1,027,600	1,027,600
<b>SUBTOTAL</b>	<b>15,045,500</b>	<b>4,774,300</b>	<b>19,819,800</b>
<b>Allocation of Interest:</b>			
Subtotals Percent of Total	75.91%	24.09%	100.00%
Interest Allocation	98,683	31,317	130,000
<b>Total with Interest</b>	<b>\$ 15,144,183</b>	<b>\$ 4,805,617</b>	<b>\$ 19,949,800</b>



# Resolution No. 2020-57

## **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON APPROVING THE FISCAL YEAR 2020/21 BUDGET AND THE IMPLEMENTATION OF 20 UNPAID FURLOUGH DAYS**

**WHEREAS**, the City of American Canyon, along with municipalities across the nation and the world, have been battered by the economic impacts of the COVID-19 Pandemic; and

**WHEREAS**, due to the rapid economic impacts of the COVID-19 Pandemic, the City has experienced significant General Fund revenue losses and financial hardship;

**WHEREAS**, the City Council of the City of American Canyon desires to establish a “budget and financial plan” for Fiscal Year 2020/21; and

**WHEREAS**, on May 5, 2020, May 19, 2020, and June 2, 2020, the City Council reviewed, considered, received input from the public and provided direction to staff on the “Proposed Fiscal Year 2020/21 Budget” documents; and

**WHEREAS**, the City Manager has prepared a “Final Fiscal Year 2020/21 Budget” that incorporates the Council requested changes and provides for organizational adjustments and allocations of resources in a manner which aligns with available resources; and

**WHEREAS**, the City Manager proposes to implement 20 unpaid furlough days during the course of FY 2020/21 to assist in balancing the City budget; and

**WHEREAS**, the City Council also desires to accommodate a process for the carryover of unspent Fiscal Year 2019/20 operating expenditures (excluding personnel costs) for activities where work and expenditures will continue in Fiscal Year 2020/21; and

**WHEREAS**, the City Council is reviewing the Fiscal Year 2020/21 budget for the City’s Landscaping and Lighting District on June 16, 2020; and

**WHEREAS**, the City Council is required to adopt a Fiscal Year 2020/21 Budget before July 1, 2020.

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

1. Approve the Final Fiscal Year 2020/21 Budget for Special Revenue, Water, Wastewater, Internal Service, Debt Service, Capital Projects, and the General Fund as shown generally attached hereto and incorporated herein as Exhibits A, B, C.

# Resolution No. 2020-57 *continued*

2. Incorporate the proposed Fiscal Year 2020/21 Budget for the City's Landscaping and Lighting District into "Final Fiscal Year 2020/21 Budget".
3. Authorize the City Manager to increase the appropriations for Fiscal Year 2020/21 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2019/20 but are expected to be expended in Fiscal Year 2020/21 consistent with the original purpose.
4. Declare the City is experiencing a financial hardship due to the rapid economic impacts of the COVID-19 Pandemic, including significant General Fund revenue loss and implement 20 unpaid furlough days on all full-time City staff in FY 2020/21 resulting in the closing of public City facilities on the dates shown in Exhibit "D"; however notwithstanding the foregoing, those facilities that are required by State Law to remain staffed shall not be closed and assigned staff shall instead take 20 unpaid furlough days throughout the fiscal year as to be determined by the City Manager.

**PASSED, APPROVED and ADOPTED** at a regular meeting of the City Council on the 16th day of June, 2020 by the following vote:

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

  
\_\_\_\_\_  
Leon Garcia, Mayor

Attest:   
\_\_\_\_\_  
Suellen Johnston, City Clerk

Approve as to Form:  
William D. Ross, City Attorney   
\_\_\_\_\_

Note: Please visit the City's website for access to the additional attachments included with the Resolution.

# Appendix B

## Basis of Accounting + Classification of Funds

# Basis of Accounting + 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 60 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 60 days following the end of the fiscal year under the modified accrual basis of accounting. When revenues are considered immaterial, the cash basis of accounting is used. Expenditures are recorded when the liability is incurred. The City prepares its budget for governmental funds using the modified accrual basis of accounting.

## Classification of Funds

Generally Accepted Accounting Principles or GAAP requires that governments segregate funds by fund type. Each fund type is explained below. The summary schedule of sources and uses of funds shows all the city's funds by fund type.

## Governmental Fund Types

These funds account for general governmental functions which are generally tax supported. The five types of government funds are: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds

### General Fund

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

### Special Revenue Funds

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

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

# Basis of Accounting + Classification of Funds

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 T Fund which accounts for the City's share of a half cent County wide tax measure approved by the voters to pay for the maintenance, reconstruction, and/or rehabilitation of streets, roads and transportation infrastructure within the public right-of-way 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 lease/purchase of energy efficient equipment from an ENGIE Energy Services Contract.

## **Capital Improvement Project Fund Types**

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

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

## **Permanent Fund Types**

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

## **Proprietary Fund Types Basis of Accounting**

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

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

# Basis of Accounting + Classification of Funds

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, information technology, and legal services. User charges are computed and charged out to other departments in the government agency that use their services.

# Appendix C

## Fund Information

# Funds, Departments, and Divisions

	<b>General Funds</b>		
100	General Fund	360	AC Road Assessment District
105	Developer Projects	370	Zero Water Footprint
	<b>Special Revenue Funds</b>		
210	Storm Drain / Measure A	410	2012 Lease Rev Debt Svc
211	Measure T	420	Cabernet Village LSE DS
212	Gas Tax / Highway Users Tax Account	440	ENGIE Equip/Lease Debt Svc
213	Gas Tax / Road Maint & Rehab Account		
215	CalHome		
216	CDBG – Rehab Loan	510	Water Operations
217	CDBG – Home	520	Water Capacity Fee Fund
218	State Supp Law Enf (COPS)	530	Water CIP
220	BEGIN	540	Wastewater Operations
226	TFCA Grant	545	Wastewater Debt Service Fund
230	State Grants	550	Wastewater Capacity Fees
240	Federal Grants	560	Wastewater CIP
252	Newell Open Space Preserve	570	Wastewater Capital Reserve
254	La Vigne Open Space Maintenance	580	Recycled Water Fund
261	LLAD Zone 1, La Vigne		
262	LLAD Zone 2, Vintage Ranch		
263	LLAD Zone 3, Napa Junction		
280	Cannabis Fund	601	La Vigne SAD Reassmt Rev BO
281	Community Facilities District	602	AmCan Rd E Infrastructure Rev Bond
	<b>Capital Projects Funds</b>	603	Community Facilities District
310	Parks Impact Fee Fund	610	Tourism Improvement District
320	Traffic Impact Fee Fund		
330	Civic Impact Fee Fund		
340	Affordable Housing		
350	Capital Projects Fund		
			<b>Debt Service Funds</b>
			<b>Enterprise Funds</b>
			<b>Agency Funds</b>
			<b>Internal Service Funds</b>



# Funds, Departments, and Divisions

## **10 Administration**

- 110 City Council
- 120 City Manager
- 130 City Clerk
- 140 City Attorney
- 150 Human Resources
- 160 Risk Management
- 760 Neighborhood Programs

## **20 Finance Department**

- 210 Finance
- 220 Information Systems
- 230 Utility Billing

## **30 Police**

- 310 Police / Sheriff

## **40 Maintenance and Utilities**

- 510 Maintenance & Utilities Administration
- 520 Streets and Roads
- 525 Storm Drain / Measure A
- 540 Parks Maintenance
- 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
- 590 Recycled Water

## **50 Public Works**

- 510 Public Works Administration
- 515 Capital Projects Administration
- 525 Storm Drain / Measure A

## **60 Community Development**

- 610 Planning
- 620 Economic Development
- 630 Housing Services
- 640 Building and Safety
- 650 City Engineer
- 660 Developer Projects

## **70 Parks and Recreation**

- 710 Parks and Recreation Administration
- 720 Recreation Programs
- 730 Aquatics Programs
- 740 Senior / Multi-Use Center
- 770 Facility Rentals

## **85 Other**

- 410 Parks and Open Space
- 430 Lighting and Landscaping District
- 450 Capital Projects
- 460 Community Facility District

## **80 Non-Departmental**

- 810 Non-Departmental
- 830 Debt Service

# 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.

**Developer Projects** – Accounts for 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.

## Special Revenue Funds

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

**Measure T** – Accounts for the voter approved half cent sales tax for the maintenance, reconstruction, and/or rehabilitation of streets, roads and transportation infrastructure within the public right-of-way including but not limited to: sidewalks, curb and gutters, curb ramps, lighting, traffic, signage, striping, and local roadway drainage.

**Gas Tax** – Highway Users Tax Account (HUTA) – Accounts for proceeds and expenditures of excise taxes on gasoline and diesel revenue received within the city limits under the California Streets and Highways Code. This fund must be restricted for related streets construction, improvement and maintenance purposes.

**Gas Tax – Road Maintenance and Rehabilitation Account (RMRA)** – Accounts for proceeds from the per gallon excise taxes on gasoline and diesel fuel and registration taxes on motor vehicles due to the passing of SB1 or the Road Repair and Accountability Act of 2017. This fund must be restricted for certain streets rehabilitation purposes.

**CalHome** – 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** – Accounts for housing rehabilitation loans made to qualified applicants with Federal Community Development Block Grant monies.

**HOME** – Accounts for first time homebuyer down payment assistance program and owner occupied housing rehabilitation assistance program.

**State Supplemental Law Enforcement** – 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.

## Fund Descriptions *continued*

**Building Equity and Growth in Neighborhoods (BEGIN)** – Accounts for revenue granted from the California Department of Housing and Community Development to reduce local regulatory barriers to affordable homeownership housing and provide down-payment assistance loans to qualify first-time low and moderate-income homebuyers.

**State and Federal Grants** – Accounts for revenue granted to fund specific projects and programs.

**Newell Open Space** – Accounts for the costs to maintain open space at the Newell Open Space.

**LaVigne Open Space** – Accounts for the costs to maintain open space at the La Vigne Open Space.

**Lighting and Landscaping Assessment District** – 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 through tax assessments to benefiting property owners.

**Cannabis** – Accounts for Developer Deposits and fees. This revenue reimburses the City for costs associated with reviewing proposals for Commercial Cannabis Business Permit and Conditional Use Permit applications.

**Communities Facilities District** – Approved by a two-thirds vote of qualified electors in compliance with the provisions of the Mel-lo-Roos Community Facilities Act of 1982, the Community Facilities District (CFD) Fund is financing capital improvements for Green Island Road through bond issuance and will account for debt service and maintenance expenses of the Green Island Road CFD through assessments levied on commercial property owners' annual property tax bill.

### Capital Projects Funds

**Capital Projects** – Accounts for funds that the city desires to commit to capital projects.

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

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

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

# Fund Descriptions *continued*

**Civic Facilities Impact Fee** – Accounts for impact fees collected by new development used for Civic Facilities improvement projects.

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

## Debt Service Funds

**2012 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.

**Energy Services Contract** – Debt was issued to finance lease/acquisition of an energy conservation equipment with ENGIE Services U.S. Inc. The primary purpose was to purchase, acquire and lease personal property for the benefit of the City and its inhabitants.

## Enterprise Funds

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

**Water Capacity** –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** – Accounts for operation and maintenance activities of the City's wastewater treatment plant and collection system.

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

**Recycled Water** – Accounts for operation and maintenance activities of the City's recycled water collection and distribution system.

# Fund Descriptions *continued*

## 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.

**Legal Services** – Accounts for the legal services for the City including performing legal duties as may be required by the City Council.

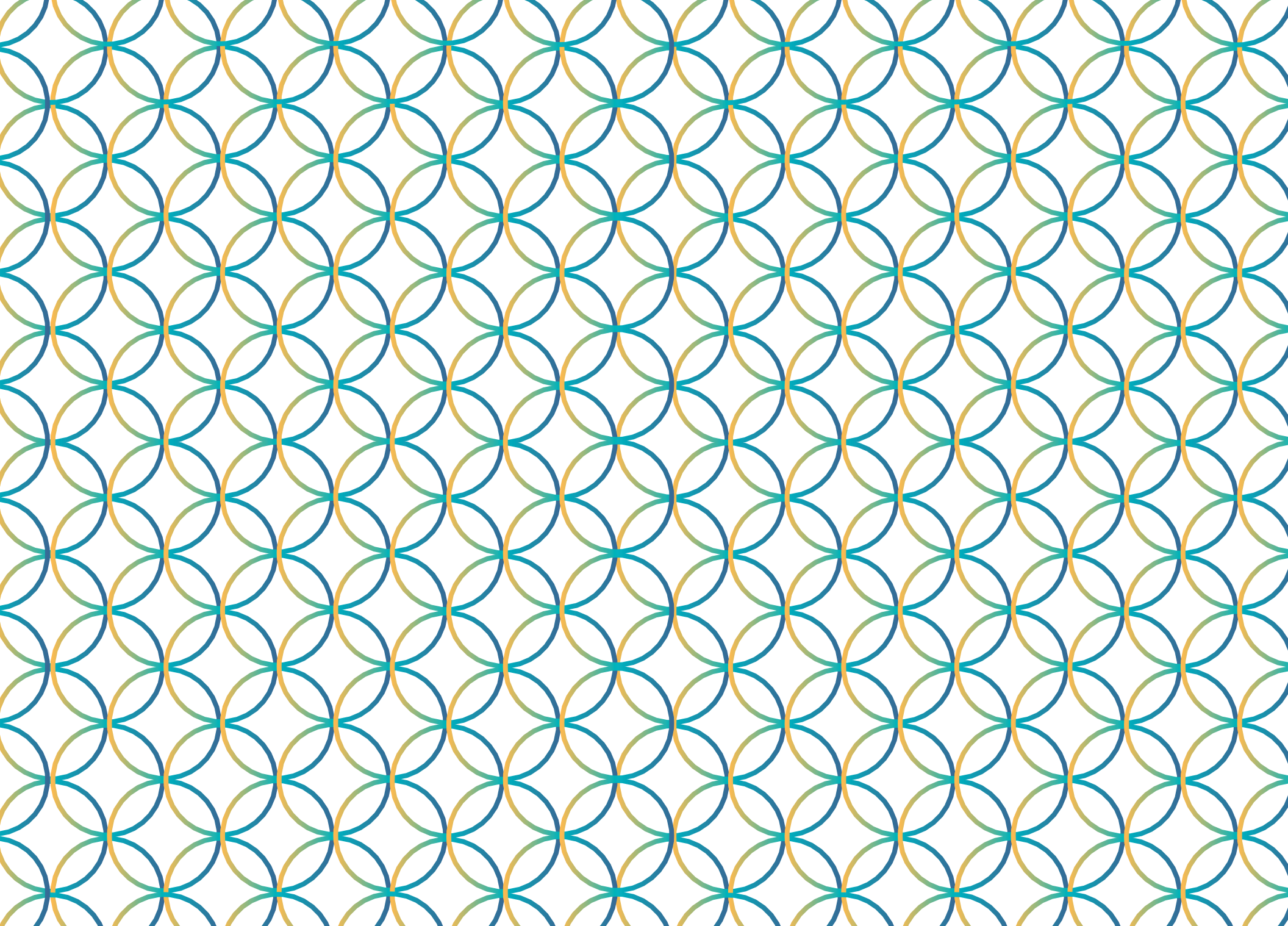
## Agency Funds

**American Canyon Road East Assessment District** – These assessment bonds were issued to finance major street and road realignments and improvements of the American Canyon Road East. The bonds are secured by special assessments levied against properties within the District.

**LaVigne Assessment District** – These assessment bonds were issued to finance water and sewer connection fees of the LaVigne Subdivision. The bonds are secured by special assessments levied against properties within the District.

**Communities Facilities District**– Approved by a two-thirds vote of qualified electors in compliance with the provisions of the Mel-lo-Roos Community Facilities Act of 1982, the Community Facilities District (CFD) Fund is financing capital improvements for Green Island Road through bond issuance and will account for debt service and maintenance expenses of the Green Island Road CFD through assessments levied on commercial property owners' annual property tax bill.

**Tourism Improvement District (TID)** – Resolution 2010-23 approved by City Council on March 16, 2010 granting consent to the County of Napa to form the Napa Valley Tourism Business Improvement District (NVTID), which was approved on June 15, 2010 by Napa County Board of Supervisors. The City collects 2% district assessment on overnight stay accommodations. In accordance with the plan, 74% of the assessment is paid to Napa County to fund regional marketing efforts, 1% is retained by the City as a reimbursement for program administration costs and the 25% is deposited to the TID Fund to promote City of American Canyon businesses.



# Appendix D

## Timing of Revenues

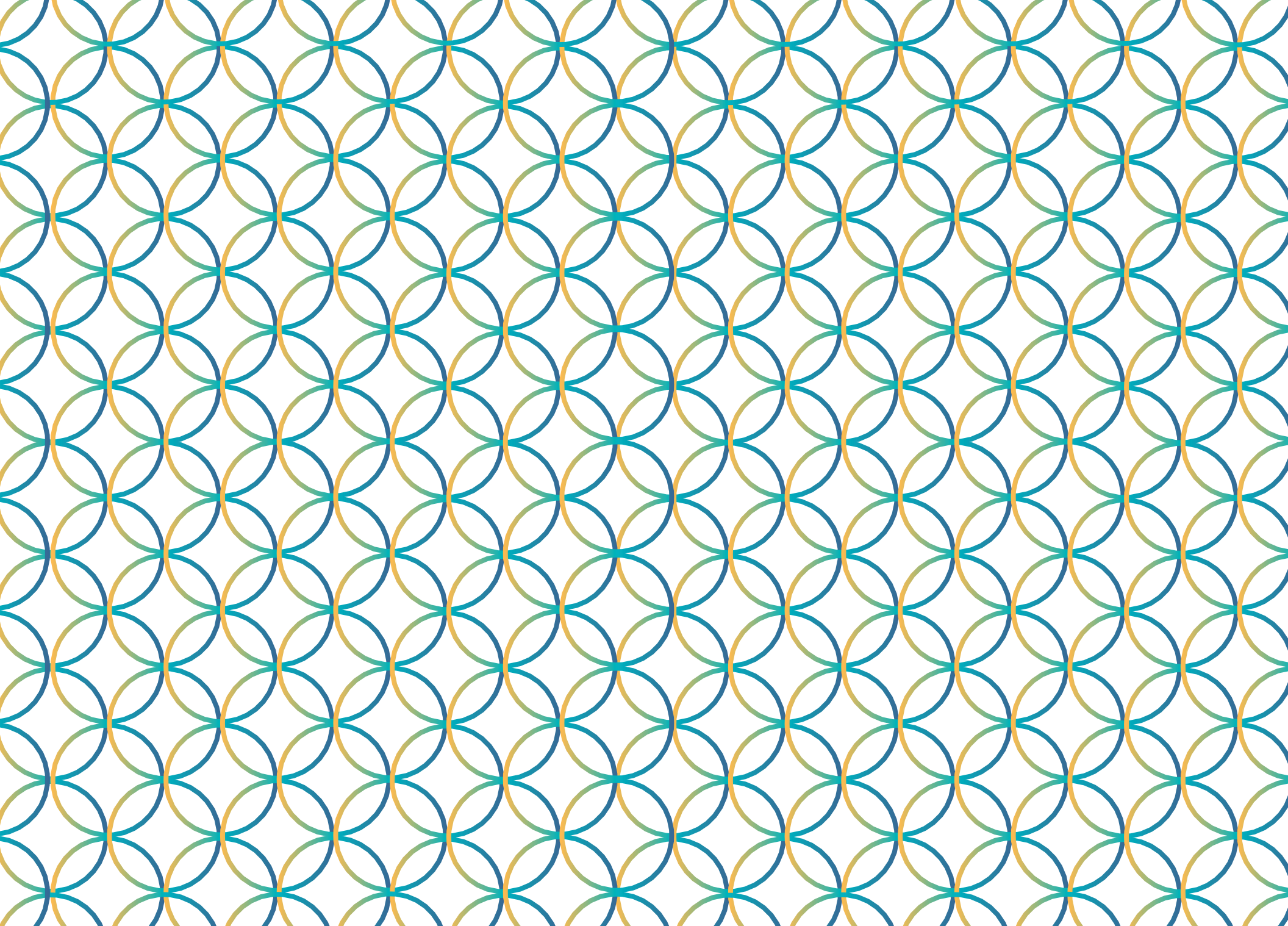
# Timing of Revenues Received

Revenue Types	Monthly	Scheduled	Varies
Property Tax		Primary distributions December and May	
Sales Tax	75% of estimated allocations with quarterly reconciliation		
Transient Occupancy Tax (TOT)	Within 30 days of end of month		
Vehicle License 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 and May	
Grants			Generally based on request for reimbursement of eligible expenditures
Fees for Services and Permits			As services are needed
Business License Tax		Renewals sent in December & payments delinquent February 1st	



# Timing of Revenues Received

Revenue Types	Monthly	Scheduled	Varies
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



# Appendix E

## Fiscal + Budgetary Policies from the Governance Protocol Handbook

# Fiscal + Budgetary Policies

## Statement of Purpose

The purpose of the Fiscal and Budgetary Policies is to identify and present an overview of policies dictated by state law, City ordinances, and administrative policies. The aim of these policies is to achieve long-term stability and a positive financial condition. These policies provide guidelines to the administration and finance staff in planning and directing the City and Fire District's day-to-day financial affairs and in developing financial recommendations to the City Council which also sits as the ex officio Board of Directors for the American Canyon Fire Protection District. These policies set forth the basic framework for the overall fiscal management of the City and Fire District. Operating independently of changing circumstances and conditions, these policies assist in the decision-making process.

These policies provide guidelines for evaluating both current activities and proposals for future programs. In short, these policies are designed to achieve, year in and year out, a balanced budget for the City of American Canyon as defined within this policy document. These policies represent long-standing principles, traditions and practices that will guide the City and Fire District and help maintain financial stability. An important aspect of the policies is the application of budget and fiscal policies in the context of a long-term financial approach. The scope of these policies span accounting, auditing, financial reporting, internal control, operating and capital budgeting, revenue management, cash and investment management, expenditure control, asset management, strategic plans and debt management.

The City Council, upon the recommendation of the Finance Committee, annually approves the Fiscal and Budgetary Policies, making recommendations regarding modifications to policies and for incorporating them into the budget process.

## 1. Basis of Accounting

### *Accounting in Accordance With GAAP*

City and Fire District finances shall be accounted for in accordance with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other authoritative sources.

### *Organization of Accounts*

The accounts of the City / Fire District shall be organized and operated to provide fiscal accountability and compliance with all legal restrictions. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

# Fiscal + Budgetary Policies

- 1. Governmental Fund Types.** Governmental funds are used to account for a government's general government activities. The five governmental funds are General, Special Revenue, Debt Service, Capital Project, and Permanent. The financial accounting model for these funds focuses on resources available for spending, using a modified accrual basis of accounting in which revenues are generally recognized when they can be measured and are available to pay the liabilities of the current period, which is about sixty days following the end of the fiscal year. Expenditures are recognized when the liability is incurred.
- 2. Encumbrance Accounting.** The City and Fire District will utilize encumbrance accounting for its Governmental fund types, under which purchase orders (P.O.'s), contracts and other commitments such as contracted sewer and water capacity, are recorded in order to reserve that portion of the applicable appropriation.
- 3. Proprietary Fund Types.** Two funds, Enterprise and Internal Service Funds, are classified as Proprietary fund types. They are used to account for business type activities (Le., activities that receive a significant portion of their funding through user charges). The City uses Enterprise funds to account for its Water, Wastewater and Recycled Water activities. Proprietary fund types are accounted for on a flow of economic resources measurement focus and use the full accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Enterprise funds receive their revenues primarily through user charges for service. The Internal Service fund is commonly used to account for activities like a motor pool, central stores, printing services, etc. that are provided on a cost reimbursable basis to other departments within the government.

## 2. Operating Budget

### *Operating Budget*

The operating budget is the City's annual financial operating plan. The budget process creates an opportunity for the City to dialogue with citizens regarding community goals and priorities and the level of services provided. It serves as 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 city operations comes from and where it goes. It can talk about major policy choices, tradeoffs, and recommendations. The City must carefully plan for its financial future to ensure that the inflow of resources will be adequate to meet its needs. The budget will help ensure adequate fiscal control in all funds.

### *Finance Committee Review*

The City Manager and the Fire Chief will first review the Budget with the Finance Committee before submitting the annual budget to the full Council or Board of Directors. The Finance Committee shall be made up of the Mayor, Vice Mayor, Finance Director, City Manager, and when reviewing Fire Operations, the Fire Chief. Each Department Manager shall have an opportunity to meet with the Finance Committee prior to the budget being submitted to the City Council, to review Department goals, objectives, and budgetary priorities.

# Fiscal + Budgetary Policies

## *Budget Planning*

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The budget planning process should look forward by a three to five year period recognizing that budgets are influenced by decisions made in prior year budgets and that decisions made in the current year budgets serve a precursor to future budget requirements. The City will recognize both short-term needs and objectives in relation to the long-term goals of the City. Accordingly the City will conduct an annual “mid-year” review that will cover various economic factors (i.e. State and National trends) influencing the budget as well as micro economic factors such as the impact of new development in the City. The mid-year review will establish goals and objectives for the coming fiscal year budget and make adjustments to the current year’s budget to reflect new conditions.

## *Fund Structure*

An annual budget shall be prepared for the General, Debt Service, Special Revenue, Capital Projects, Enterprise and other funds as established by the City Council.

1. **Basis of Budget.** All operating budgets shall be adopted on a basis consistent with Generally Accepted Accounting Principles as promulgated by the Governmental Accounting Standards Board, Financial Accounting Standards Board, and other authoritative sources. A budget for depreciation is included in the Proprietary funds and Governmental funds to comply with GASB Statement No. 34.

Capital Projects funds are project length budgets. Revenues are included in the budget (normally through “transfers”) in the year they are expected to become measurable and available. Expenditures are included in the budget when they are measurable, a liability is incurred, and the liability will be liquidated with resources included in the budget. Once adopted, Capital Improvements budgets are encumbered into future years.

2. **Legal Level of Control (LLC).** This is the level which management, without prior City Council approval, loses the ability to re-apply 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 Chief Administrative Officer, 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, object and the line item within the fund.
  - a. Example:
    - i. Fund – General Fund
    - ii. Department – Public Safety
    - iii. Division – Police
    - iv. Object – Salaries, Other Pay and Benefits
    - v. Line Item – Regular Salaries
  - b. In the above example, Department Managers may not exceed budget allocations at the Division level without Chief Administrative Officer approval.

# Fiscal + Budgetary Policies

- c. Only the City Council may move resources from one fund to another.
- 3. **Line Item.** The City’s automated financial system can accommodate a robust “Program Budget” format and the City will start moving in that direction.
- 4. **Program Budget.** As staff resources are available, the City will develop a program budget that represents the expenditure activity within a department by the program(s) each Department is responsible for executing. The plan is for each program budget section within a Department to list out the intended results of the program for the coming year and detail what the total cost of each program is in at least three areas:
  - a. **Area 1.** Department Description. The Department description will include the City Council’s approved Mission and Goals for the Department and a summary of total Department Cost.
  - b. **Area 2.** Will describe each program area of the Department.
    - i. Each Program (i.e. Fire Suppression, Code Enforcement, City Clerk Imaging, etc.) will detail the program, number of personnel and its intended results, proposed changes if any from the previous year, and three to four key indicators of performance related to the program. Program area components will be listed as:
      - Labor
        - \* Salary
        - \* Benefits:
          - Retirement
          - Medical
          - Other
        - \* OtherTotal Labor
      - Operational and Maintenance (O&M)
        - \* Energy
        - \* Supplies
        - \* EquipmentTotal O&M
  - c. **Area 3.** Non-CIP Purchases

# Fiscal + Budgetary Policies

## *Identify Available Funds*

The budget shall be sufficiently detailed to identify all available funds. The format will include estimated beginning fund balances, sources of funds, uses of funds, and estimated remaining funds at budget year end. Additionally, the format will provide two years of budget history. The Program Budget will also provide the estimated current year-end and the proposed budget.

## *Interfund Transfers*

A summary showing the net budget totals will be shown, as well as gross budget totals, in order to prevent the “double counting” of revenues and expenditures. Net budget totals are derived by subtracting interfund transfers from the gross budget totals.

## *Periodic Reports*

The City will maintain a budgetary control system to ensure adherence to the budget and will prepare periodic reports comparing actual revenues, expenditures and encumbrances with budgeted amounts.

## *Self Sufficient Enterprise Funds*

Enterprise operations and Special Revenue Funds, including the Fire District, shall be totally self sufficient and will solely operate on revenues dedicated to the Funds mission.

## *Administrative Cost Reimbursement*

The General Fund shall be reimbursed for administrative costs by all Enterprise, Special Revenue and other non-General Fund budgets. Documentation to support the transfer shall be presented to City Council during the budget process.

## *Appropriations Lapse*

Annual Appropriations lapse at year end. Items purchased through the formal purchase order system or Capital Improvement Program may be carried over by the Finance Department into the next fiscal year. The Finance Director will be responsible for setting aside sufficient funds so as not to overstate available reserves/revenues to complete a purchase.

## *Preparation (Line Item or Program Budget)*

The budget is to be prepared as provided by Ordinance or Resolution with the cooperation of all City Departments.

- 1. Proposed Budget.** As provided by Ordinance or Resolution, the Chief Administrative Officer shall submit to the City Council or Board of Directors, a proposed budget at least 30 days prior to the end of the fiscal year that presents a complete financial plan for the ensuing year. Ideally the budget will be presented to the City Council or Board of Directors by May of each year. The budget is to be adopted prior to July 1 each year. In order to achieve this objective, the City Council/Board of Directors shall adopt a budget calendar. Members of the City Council and City Staff will modify their personal calendars to achieve the objectives of the adopted calendar.



# Fiscal + Budgetary Policies

- a. Regardless of the budget format (Program or Line Item) the budget, at a minimum, shall include four basic segments for review and evaluation: (1) personnel costs, (2) base budget (same level of service) for operations and maintenance costs, (3) decision packages for capital and other (non-capital) project costs, and (4) revenues.
  - b. The budget review process shall include City Council/Board of Directors participation in the development of each of the four segments of the proposed budget.
  - c. The budget process will allow the opportunity for the City Council/Board of Directors to address policy and fiscal issues.
  - d. A copy of the proposed budget shall be filed with the City Clerk when it is submitted to the City Council.
2. **Modified Incremental Approach.** The operating budget for the prior year shall serve as the starting point for budget estimates adjusting for the San Francisco/Oakland Consumer Price Index and any contractual obligations that would increase or decrease the previous year's budget totals. Increases or decreases over the base budget shall be detailed in supporting documents on forms provided by the Finance Department. Detail supporting sheets shall be prepared for each object series by the Department requesting modifications to the Incremental Budget, or as provided for by Ordinance or Resolution.
  3. **Adoption.** Upon the presentation of a proposed budget document, the City Council/Board of Directors, shall call and publicize a public hearing. The City Council shall subsequently adopt by Resolution such budget, as it may have been amended, as the City's/Fire District's Annual Budget, effective for the fiscal year beginning July 1. If the City Council/Board of Directors takes no action to adopt their respective budgets on or prior to July 1, twenty-five (25%) of the budget, as submitted per adopted Ordinance or Resolution, is deemed to have been adopted by either the City Council, and/or Board of Directors until such time as it is finally amended by the City Council and/or Board of Directors.
  4. **Budget Evaluation and Awards Program.** The annual budget shall be submitted to the California Society of Municipal Financial Officers or Governmental Finance Officers Association for evaluation and consideration of a Budget Presentation Award.

## Balanced Budget

The budget shall be balanced using a combination of current revenues and available funds. In principal, 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.

## Reporting

Periodic financial reports shall be prepared to enable the Department Managers to manage their budgets and to enable monitoring and control of the budget. A quarterly to mid-year budget review shall be presented to City Council in sufficient detail to allow decision making.

# Fiscal + Budgetary Policies

## *Control*

Operating Expenditure Control is addressed in Section 5 of these Policies.

## *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. The City General Fund Reserve shall only be used in the event the City experiences a 10% reduction in discretionary general fund revenue (Fund 100-Department 80-Division 810) compared to the prior Fiscal Year or in the event of a declared emergency as defined by Municipal Code 2.48.020.

### *Fire District General Fund Reserve*

Beginning July 1, 2009, an initial Fire District General Fund reserve of 10% of fiscal year 2005 expenditures will be established. Thereafter, each July 1st, the reserve will grow by a minimum of 3% of the total salary of the Fire District General Fund until it reaches 20% of the Fire District’s General Fund’s annual operating budget. Unallocated reserves will not be used to support long-term, on-going operating expenditures unless they exceed the recommended reserve.

### *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.

# Fiscal + Budgetary Policies

## *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*

Reserves within Capital Projects funds will be used for one time capital expenditures only if:

1. There are surplus balances remaining after a reserve or fund allocation is made; or
2. The City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources. Specific Appropriation By City Council / Board of Directors With the exception of the annual 1% contingency provided for in Section 3 Contingencies and Appropriations, if fund balances are used to support one time capital and one time non-operating expenditures, the funds must be specifically appropriated by the City Council.

## *Capital and Debt Service Funds*

Monies in the Capital Projects Funds will be expended in accordance with an approved budget. Interest income will be used to offset construction costs or interest expense on the debt issue. Reserves in the Debt Service Fund and Interest accounts will be maintained as required by outstanding bond indentures. Reduction of reserves for debt shall be done only with City Council approval after Council has conferred with the City's Financial Advisor, Bond Counsel and the City Manager to insure there is no violation of bond covenants.

## *Debt Coverage Ratios*

Debt Coverage Ratios shall be maintained as specified by the bond covenants.

## 4. Revenue Management

### *Characteristics of the Revenue System*

The City/District strives for the following optimum characteristics in its revenue system:

1. **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.

# Fiscal + Budgetary Policies

2. **Equity.** The City/District shall make every effort to maintain equity in its revenue system structure. The City shall minimize all forms of subsidization between entities, funds, services, utilities, and customers.
3. **Centralized Reporting.** Receipts will be submitted daily to the Finance Department for deposit and investment. Daily transaction reports and supporting documentation will be prepared.
4. **Review of Fees and Charges.** The City/District shall review all fees and charges annually in order to match fees and charges with the cost of providing that service, except in cases where the social benefit impact outweighs the objective of full cost recovery (e.g. recreational programs, etc.)
5. **Aggressive Collection Policy.** The City/District shall follow an aggressive policy of collecting revenues. Utility services will be discontinued (i.e. turned off) for non-payment in accordance with established policies and ordinances. The Finance Director may place a delinquent account on a re-payment plan prior to turning the account over for collection. Other receivables that are 120 days or greater shall be sent to collections. The Finance Director is authorized to “write-off” all non-collectible accounts and specify said action in the annual audit.

## *Non-Recurring Revenues*

One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues will be used only for one-time expenditures such as capital needs.

## *Utility Rates*

The City shall review and adopt utility rates annually, starting in 2007, 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. This policy does not preclude drawing down cash balances to pay for debt service obligations, to retire bonded indebtedness or to undertake capital projects.

## *Interest Income*

Interest earned from investment of available monies, whether pooled or not, may be distributed to the funds in accordance with the equity balance of the fund from which monies were invested.

## *User-Based Fees and Service Charges*

With respect to 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. Full fee support shall be obtained from development application processing, compliance with CEQA and related development services.

# Fiscal + Budgetary Policies

Enterprise utilities and capital improvements for utilities shall be wholly offset by fees. However, from time to time, the Chief Administrative Officer may establish programs or certain procedures to place a delinquent account on a repayment program for delinquent utility charges. With respect to Special Revenue Funds and other City provided services (i.e. recreation programs), fees should partially offset services as deemed appropriate by the City Council/Board of Directors.

## *Intergovernmental Revenues/Grants*

Grant revenues shall be spent for the purpose(s) intended. The City/District shall review grant match requirements and not rely on grants for the basic operating budget nor rely on one-time revenue sources.

## *Revenue Monitoring*

Revenues actually received are to be regularly compared to the budgeted revenues and reported to the City Council quarterly.

## *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. Operating Revenues will be projected out five years for report at mid-year. Exception: In the event a new re-occurring land use or development will dramatically skew the projection history, then the Chief Administrative Officer is authorized to adjust the five year history “current year” revenue number to better reflect changed conditions.

## 5. Expenditure Control

### *Appropriations*

The responsibility for budgetary control lies with the Department Manager. Department Managers may not approve expenditures that exceed monies available at the division level. Capital expenditures are approved by the City Council/Board of Directors on a per project basis.

### *Amendments to the Budget*

The City Council may transfer any unencumbered appropriated balance or portion thereof from any office, department, to another at any time.

### *Authority to Amend Budget*

- 1. Reserve for Future Allocation.** The City Manager or Fire Chief may authorize transfers from within their “Legal Level of Control.” They must secure authorization from the City Council/Board of Directors to transfer money from one fund to another fund.

# Fiscal + Budgetary Policies

**2. Reports to City Council/Board of Directors.** Transfers from the Reserve for Future Allocation or transfers between divisions authorized by the Chief Administrative Officer shall be reported on a quarterly basis for review by the City Council/Board of Directors as part of the regular quarterly budget review.

## Purchasing

All purchases shall be made in accordance with the Purchasing Ordinance and in compliance with Federal Law. All procurement activities involving the expenditure of federal funds must be conducted in compliance with the Procurement Standards codified in 2 C.F.R. § 200.317 through § 200-326 unless otherwise directed in writing by the federal agency or state pass-through agency that awarded the funds. The City will follow all applicable local, state, and federal procurement requirements when expending federal funds. Should the City have more stringent requirements, the most restrictive requirement shall apply so long as it is consistent with state and federal law.

### APPROVAL REQUIREMENTS PURCHASES OF SUPPLIES + EQUIPMENT + PROFESSIONAL SERVICES

Threshold	Department Head	City Manager or Fire Chief	City Council / BOD
<b>SUPPLIES + EQUIPMENT</b>			
Less than \$5,000	✓	✓	
\$5,000 to \$25,000 <i>requires 3 informal proposals</i>	✓	✓	
Exceeding \$25,000 <i>requires 3 formal proposals</i>	✓	✓	X
<b>SUPPLIES + EQUIPMENT</b>			
Less than \$10,000	✓		
\$10,000 to \$50,000 <i>requires 3 informal proposals</i>	✓	✓	
Exceeding \$50,000 <i>requires 3 formal proposals</i>	✓	✓	X

Petty Cash Reimbursement Limit = \$100 | ✓ = Denotes Signature Approval | X = Denotes Council Authorization

# Fiscal + Budgetary Policies

## *Prompt Payment*

All invoices approved for payment by the proper City/Fire District authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt, in accordance with the provisions of state law. Proper procedures shall be established that enables the City/Fire District to take advantage of all purchase discounts, except in the instance where payments can be reasonably and legally delayed in order to maximize the City's investable cash.

## *Mandatory Professional Services Review*

In an effort to maintain the most up to date and competitive services, and effective with the adoption of the Fiscal Policies, the Finance Director shall establish a list of current and reoccurring professional services. Any such service that has not been competitively reviewed for more than three to five years, should be subject to a new RFQ/RFP process. The existing professional services providers will be encouraged to submit a proposal.

## *Expenditure Control Account (ECA)*

Concurrent with the adoption of the Fiscal and Budget Policies, an "Expenditure Control Account" (ECA) was created for each Department. At the close of the fiscal year for each fund, 50% of the remaining unencumbered budget will be deposited into the Department's ECA. The remaining balance, the other 50%, will be returned to the Fund Balance. The Department's ECA may be used, upon review and approval of the Finance Committee, to further the Department's goals and objectives. The allocation in the ECA cannot be used to pay reoccurring expenses but are designed to be one-time allocations to a particular need of the Department. One exception to this ECA policy, is that when prior year revenues do not reach estimated projections or when the Governor declares a fiscal emergency in accordance with the provisions of Proposition IA, allocations may be reduced or eliminated as recommended by the Finance Committee. In any event, at no time shall the expenditure control account for any department exceed 25% of the department's operating expenditures.

## **6. 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. The Capital Improvements Program (CIP) is a planning document and does not authorize or fund projects. The planning time frame for the CIP will normally be five years. The Planning Commission will review the CIP for consistency with the General Plan.

# Fiscal + Budgetary Policies

## *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 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.



# Fiscal + Budgetary Policies

## 7. Accounting, Auditing, and Financial Reporting

### Accounting

The Finance Director is responsible for establishing the Chart of Accounts and for recording financial transactions within the budget. The Finance Director shall periodically determine whether or not the City should consider refinancing existing debt.

### Auditing

- 1. Use of Audited Comprehensive Annual Financial Report (CAFR).** The Finance Director, pursuant to Section 37208 of the Government Code, shall be responsible for preparing an audited Comprehensive Annual Financial Report.
- Pursuant to Government Code Section 37208, payroll warrants and checks will not be audited bi-weekly by the legislative body prior to payment provided the City Council annually adopts a fiscal year budget and the Finance Department annually submits to the City Council a Comprehensive Annual Financial Report (CAFR).
- Receipts The Chief Administrative Officer is directed to submit amendments to the municipal code for adoption by the City Council/Board of Directors to require the City Finance Department to annually prepare a CAFR.
- 4. Qualifications of the Auditor.** In conformance with state law, the City shall be audited annually by independent accountants (“auditor”). The CPA firm must demonstrate that it has staff to conduct the City’s audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of California.
- 5. Responsibility of Auditor to City Council and Finance Committee.** The auditor is retained by and is accountable to the City Council/Board of Directors. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor’s report on the City’s financial statements shall be completed within 180 days of the City’s fiscal year end. The auditor shall prepare and review a management letter with the Finance Committee.
- 6. Contract with Auditor.** The agreement between the independent auditor and the City/Fire District shall be in the form of a written contract. A time schedule for completion of the audit shall be included.
- 7. Scope of Audit.** All general purpose statements, combining statements and individual fund and account group statements and-schedules shall be subject to a full scope audit.
- 8. Selection of Auditor.** Effective September 30, 2007, the City shall request proposals for audit services at least once every three to five years. The City shall select the auditor by May 31, of each year.

# Fiscal + Budgetary Policies

## City Financial Reporting

- 1. External Reporting.** As a part of the audit, the auditor shall assist with preparation of a written Comprehensive Annual Financial Report (CAFR) to be presented to the City Council. The CAFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officer's Association (GFOA) or the CSMFO for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget and CAFR shall be posted on the City website.
- 2. Availability of Reports.** The comprehensive annual financial report shall be approved by the City Council and be made available to the elected officials, bond rating agencies, creditors and citizens.
- 3. Internal Reporting.** The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.
- 4. GASB (Governmental Accounting Standards Board) Statement No. 45.** In compliance with GASB Statement No. 45, provisions to account for retiree health benefits, the City and the Fire District are required to report the annual cost of retiree health benefits along with the unfunded actuarial accrued liabilities (the difference between the total obligation and any assets that have been set aside for financing the benefits).

The calculation must be redone every two years. The actuarial valuation includes the following assumptions:

- Turnover rate and retiree rate
- Medical care inflation
- Mortality
- Discount rate
- Benefit design
- Health care cost factors such as age, gender, family size, geographic area
- The promise to retirees
- Salary scale assumption
- Expected long-term (or short-term) rate of return on plan assets

Although there is no requirement that the City/Fire District actually fund the benefit cost, not doing so could have a significant impact on our credit rating, consequently, affecting the cost of issuing debt financing. GASB Statement No. 45 requires that a liability, called the net OPEB obligation, be recorded on the financial statements to the extent that the actual OPEB contribution is less than the annual OPEB cost. This liability, if not funded, could increase rapidly over time. The City established an irrevocable trust for OPEB contributions in FY 2008-09 and the Fire District is in the process of opening a trust for FY 2009-10. The City and the Fire District will pay, to the extent that resources are available, the annual required contribution, as designated in the actuarial report. City departments will contribute a proportional share to the fund.

# Fiscal + Budgetary Policies

## 8. Investments and Cash Management

### *Depository Bank*

No later than June 30, 2012, a Depository Bank shall be recommended by the City Manager to the City Council for a three to five year period. A request for proposal (RFP) shall be used as the means of selecting a Depository Bank. The Depository Bank shall specifically outline safekeeping requirements and other policies and practices for the City.

### *Depositing of Funds*

The Finance Director shall promptly deposit all City funds with the Depository Bank in accordance with the provisions of the current Bank Depository Agreement and the City Council approved Investment Policies. Investments and reporting shall strictly adhere to 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.

## 9. Asset Management

### *Fixed Assets and Inventory*

A fixed asset of the City is defined as a purchase or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, or addition to existing land, buildings, etc. The cost or value of any such acquisitions, except for infrastructure assets, must be \$5,000 or more with an expected useful life greater than one year. The capitalization threshold for infrastructure assets including the Road and Storm Drain Systems Networks is \$50,000. Their estimated useful lives, for purposes of calculating depreciation expense are:

ROAD SYSTEM NETWORK	YEARS
Pavement	40
Curbs and Gutters	50
Sidewalks	50
Medians	50
Traffic Signals	30
Street Lights	40
Bridges	75
Trails – Asphalt	40
Trails – Concrete	50
STORM DRAIN SYSTEM NETWORK	YEARS
Storm Drain Lines	75
Manholes	75
Catch Basins	75
Detention Basins	75

# Fiscal + Budgetary Policies

## *Maintenance of Physical Assets*

The Finance Director will maintain the City's physical assets at a level adequate to protect the City's capital investment and minimize future maintenance and replacement costs. The budget will provide for the adequate maintenance and the orderly replacement of fixed assets.

## *Operational Procedures Manual*

Records shall be purged that do not meet these criteria and operational procedures shall be in accordance with a fixed asset records procedure manual approved by the Finance Committee.

## *Safeguarding of Assets*

The City's fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City's fixed asset lies with the Department Manager in whose department the fixed asset is assigned.

## *Maintenance of Records*

The Finance Department shall maintain the records of the City's fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable.

## *Annual Inventory*

An annual inventory of assets shall be performed by each department using guidelines established by the Finance Department. Such inventory shall be performed by the Department Head or the designated agent. The Department Manager shall use a detailed listing and shall be responsible for a complete review of assigned fixed assets. A signed inventory list shall be returned to the Finance Department.

## **10. Debt Management**

### *Debt Issuance*

The City/Fire District shall issue debt 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. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements. The City/Fire District may use long-term debt financing when it can be determined that future citizens will receive a benefit from the improvement.

# Fiscal + Budgetary Policies

## *Payment of Debt*

When the City/Fire District 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.
- 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/Board of Directors.

## *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.

# Fiscal + Budgetary Policies

## *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.

## **11. 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.

### *Department Manager Responsibilities*

Each Department Manager is responsible to ensure that good internal controls are followed throughout the Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

## **12. Risk Management**

### *Responsibility*

The Director of Human Resources is responsible for the general risk liability insurance and the risk management function of the City. The Fire Chief is responsible for the general risk liability insurance and the risk management function of the Fire District. Recommendations for deductibles, limits of coverage, etc. shall be presented to the Finance Committee for review.

# Fiscal + Budgetary Policies

## 13. 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.

Staff is directed, following an initial environmental study, to determine whether or not a development project should utilize an Independent Fiscal Impact or a Facilities and Services Plan analysis. The development applicant will be responsible for paying for either analysis, and the City will select and retain the firm to undertake the work. The City Manager will keep a City Council approved list of firms that may do the subject work.

### *Fiscal Impact Analysis (FIA) Contents*

The FIA will demonstrate at 50%, 75% and 100% of build out what the cost in terms of new services a development will use and what the corresponding revenue will be to the City. Based on the analysis, additional conditions of approval may be placed on the development including but not limited to creating a special district to off-set the new cost burden to the City and not its existing residents. The FIA assumes that the City's existing infrastructure can accommodate the new development project. An FIA will be required for new commercial and industrial projects seeking a Traffic Impact Fee discount.

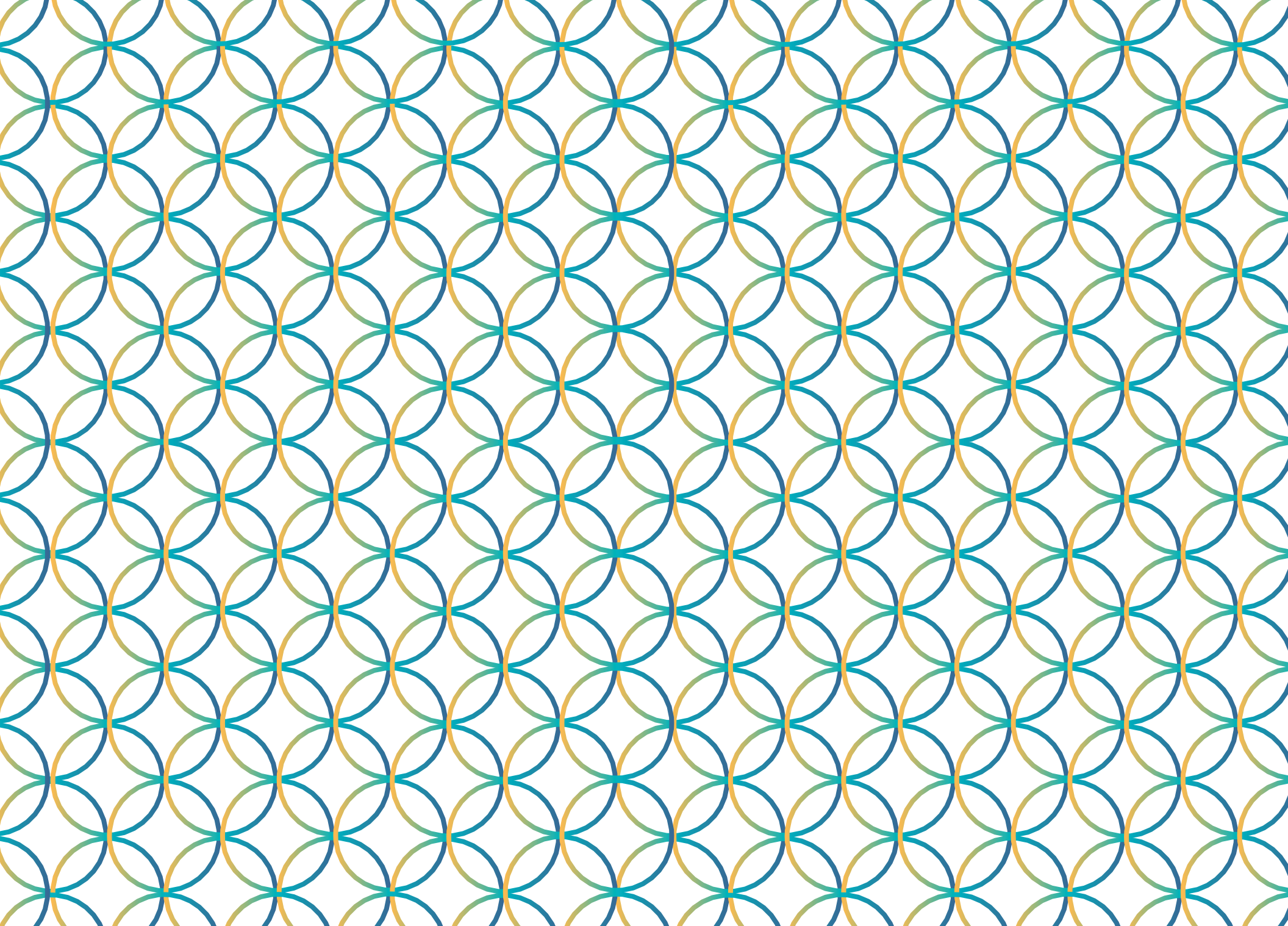
### *Facilities and Services Plan (FSP)*

In the event that a development could have extraordinary impacts on City services or the City infrastructure, a FSP will be required. The FSP will include a test to determine whether or not existing development fees are sufficient so as not to compromise the City's capacity to absorb the new development.

## 14. Role of the Finance Committee of City Council

The finance committee shall be made up of the Mayor and the Vice Mayor, the Finance Director, and the Chief Administrative Officer(s). The Finance Committee shall have responsibilities including:

1. Monitoring and recommending changes to the Investment Policy;
2. Managing the audit;
3. Overseeing of the City's Self Insurance Program;
4. Salary and Retirement Policy Review;
5. Employee Benefit Policy Review;
6. Make recommendations affecting these polices;
7. Review of Liability Insurance Coverages;
8. Quarterly Budget Review;
9. The City's Fiscal & Budget Policy Monitoring and Recommendations; and
10. Recommending the Retention of a Financial Advisor.





# Appendix F

## Glossary of Budgetary Terms

# Glossary of Budget Terms + Acronyms



**AB-1600** – The law which established limitations on the use of fees on new development; generally, a “nexus” must exist between the development and the proposed fee, and fee proceeds must be obligated for use within five years of their collection.

**ABAG** – Association of Bay Area Governments; this is a joint powers authority consisting of the local governments in the nine-county Bay Area.

**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.

**ADA** – Americans with Disabilities Act is federal legislation passed in 1990 that prohibits discrimination against people with disabilities.

**Ad Valorem Tax** - A tax based on value (i.e. property tax).

**Advance Refunding** – A procedure by which an outstanding debt issue is eliminated from the municipality’s gross debt in advance of its natural maturity by issuing a new bond issue to call the existing debt. The proceeds from the new issue are used to purchase U.S. Treasury obligations to secure payments of interest and principal of the “refunded issue” until the outstanding issue is called.

**Agency Funds** – Used to report resources held by the reporting government in a purely custodial capacity.

**AIP** – Alternative Intake Project, a project to identify water storage solutions and long term options to improve reliability.

**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.

# Glossary of Budget Terms + Acronyms

**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.

**Assets** – Value credited to a fund, such as cash, inventory, property or accounts receivable.

**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.

**Available Balance** – Working capital credited to fund that is not reserved for another purpose; excludes portion of fund balance which is not “liquid” in nature, such as loans receivable or fixed assets.



**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.

**Baseline Budget** – Estimate of the funding level required to continue the existing level of service, including inflationary increases plus the impact of previous staffing and labor commitments.

**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.

**Benefits** – Paid by the City to employees as conditions of employment. Examples include insurance and retirement benefits.

**Bonds (Debt Instrument)** – A written promise to pay (debt) a specified sum of money (called principal or face value) at a specified future date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures.

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

# Glossary of Budget Terms + Acronyms

**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.

**Budget Calendar** – The schedule of key dates or milestones, which the City follows in the preparation and adoption of the budget.

**Budget Message** – A written explanation by the City Manager of the approved budget. The budget message explains principal budget and policy issues, and presents an overview of the City Manager’s budget recommendations.

**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.



**CalOSHA** – California Occupational Safety and Health Administration - State Division

**CALPERS** – The California Public Employees Retirement System provides retirement benefits for the employees of public agencies in the State of California.

**Cannabis** – A drug derived from the family of plants that includes hemp.

**Capital Assets** – Expenditures made to acquire, reconstruct, or construct a tangible object of a long-term character, which will continue to be held or used, such as land, buildings, machinery, furniture and other equipment. A capital (fixed) asset must be at least \$10,000 in cost and have an expected useful life expectancy of at least two years.

**Capital Improvements/Expenditures** – Buildings, structures, or attachments to land such as sidewalks, trees, drives, tunnels, drains, and sewers. A capital improvement must be at least \$100,000 in cost to be capitalized and have an expected useful life expectancy of at least two years.

**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** – Vehicles, equipment, improvements, software, computers, and furniture purchased by the City which individually amount to an expenditure of more than \$5,000 and which have an expected life of more than one year. Carryover - An unspent appropriation of one fiscal period reauthorized for a subsequent period.

# Glossary of Budget Terms + Acronyms

**CDBG** – Community Development Block Grant; A program of the U.S. Department of Housing and Urban Development to fund local community development activities such as affordable housing, anti-poverty programs, and infrastructure development. American Canyon does not have a big enough population to automatically receive entitlements from the State but we often apply for CDBG competitive requests.

**CDIAC** – California Debt and Investment Advisory Commission.

**CERT** – Community Emergency Response Team is a volunteer program conducted by the American Canyon Fire District.

**CEQA** – California Environmental Quality Act, a statute that required state and local agencies to identify the significant environmental impacts of their actions and to avoid or mitigate those impacts, if feasible.

**CFD** – Community Facilities District, a special taxing authority created under the Community Facilities District Act of 1982, often referred to as the Mello-Roos Act.

**Charter City** – A city or county which derives its local powers from a legal charter independent of state statutes. American Canyon is not a Charter City and is instead a General Law City.

**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).

**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.

**COPS** – (Certificates of Participation) 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.

**COPS** – (Citizens' Option for Public Safety) A State-funded program that provides supplemental funding to local jurisdictions for front-line municipal police services.

**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.

**Contingency Account** – An account in which funds are set aside for unforeseen expenditures which may become necessary during the year.

**Contract Services** – Services provided from the private sector or other public agencies.

# Glossary of Budget Terms + Acronyms

**Cost Allocation** – A fair and equitable methodology for identifying and distributing direct and indirect costs among various cost centers based upon some predetermined basis of allocation. In performing the cost allocations, all indirect costs have been allocated to direct cost activities.

**CSFMO** – California Society of Municipal Finance Officers, a statewide organization of municipal finance professionals. CSFMO annually sponsors a Budget Awards Program that recognizes municipal budgets in four categories: operating budgets, capital budgets, public communication documents, and innovations in budgeting.

**Cubic Feet** – (CF) A volumetric unit of measure



**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.

**Department Revenue** – Selected fees, charges, rent or other income derived by a department from its own activities.

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

**Developer Fees and Permits** – Fees that are charged for specific services provided by Community Development, Fire and Public Works. Fee schedules are included as a separate appendix in this budget document.

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

**DOJ** – Department of Justice; a federal executive department responsible for the enforcement of the law and administration of justice in the U.S.



**e-Commerce** – Financial transactions occurring over the Internet.

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

# Glossary of Budget Terms + Acronyms

**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.

**Equalization Basin** – (EQ) A basin providing consistent influent flow to downstream processes by retaining high flow fluctuations.

**ERAF** – This represents an annual shift in property taxes from local government agencies to the State's Educational Revenue Augmentation Fund (ERAF).

**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.



**Fiduciary Funds** – Funds used to report assets held in a trustee or agency capacity for others.

**Final Budget** – Term used to describe revenues and expenditures for the upcoming year beginning July 1 as adopted by the City Council.

**Financial Advisor** – A consultant to an issuer of securities who provides the issuer with advice with respect to the structure, timing, terms, or other similar matters concerning a new issue of securities.

**Fire Protection District** – Founded in 1957 it exists as a Subsidiary Special District to the City. The District's service area is fifteen square miles in size and its duties include fire suppression and emergency response. 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 1st through June 30th for its fiscal year.

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

**FLSA** – The Fair Labor Standards Act is a federal law that sets minimum wage, overtime pay, equal pay and Child Labor Standards for private and public sector employees. Enforcement of the FLSA is assigned to the Department of Labor, Wage and Hour Division.

# Glossary of Budget Terms + Acronyms

**Franchise** – A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

**Full Time Equivalent (FTE)** – Part time and hourly positions expressed as a fraction of full time positions (2080 hours per year for all positions). For example: 3 part time positions working 1040 hours each will equal 1 1/2 FTE's.

**Fund** – A separate set of accounts used to record receipt and use of money restricted for a specific purpose. The City's finances are distributed among 49 separate funds required by City, State or Federal Government, or by proper accounting practice. A fund is 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 Accounting** – System used by non-profit organizations, particularly governments. Since there is no profit motive, accountability is measured instead of profitability. The main purpose is stewardship of financial resources received and expended in compliance with legal requirements.

**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.



**GAAP** – Generally Accepted Accounting Principles; the standard body of accounting rules in general use by public agencies and businesses.

**GASB** – Governmental Accounting Standards Board; body created by Congress to define the rules of accounting for the public sector. (The FASB, or Financial Accounting Standards Board, performs the same function for the private sector).

**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. In American Canyon's budget the General Fund is divided into departments.

**General Plan** – The documents comprising the overall vision for development of the City, periodically updated in accordance with State law; includes service level standards, projected housing growth, etc.

**Generally Accepted Accounting Principles (GAAP)** – the standard body of accounting rules in general use by public agencies and businesses.

**GIS** – Geographic Information Systems; software applications that aggregate data on a special basis, that can be mapped and connected with parcels or



# Glossary of Budget Terms + Acronyms

addresses.

**G.O. Bonds** – General Obligation bonds are backed by the full faith and credit of the local agency, and upon approval of 2/3rds of the voters, are repaid from the proceeds of a special property tax rate.

**Goals** – Tasks or projects, which identify the focus of a program’s activities within the budget year.

**Government Accounting Standards Board (GASB)** – Body created by Congress to define the rules of accounting for the public sector. (The FASB, or Financial Accounting Standards Board, performs the same function for the private sector).

**Governmental Funds** – Funds generally used to account for tax-supported activities. They include the general, special revenue, debt service and capital project funds. Governmental Funds are accounted for on a financial flow basis, measuring available resources and changes in net current assets.

**Government Finance Officers Association (GFOA)** – The Government Finance Officers Association of the United States and Canada. GFOA annually sponsors a Distinguished Budget Presentation Awards program and presents awards to those governmental budgets that meet program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device.

**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.

**Housing Authority** – a housing authority governs federally funded housing subsidies. In American Canyon we contract Housing Authority services with the City of Napa.

**HUD** – U.S. Department of Housing and Urban Development. HUD’s mission is to create strong, sustainable, inclusive communities and quality affordable

# Glossary of Budget Terms + Acronyms



homes for all.

**Indebtedness** – Amount of principal due on outstanding bonds, interfund loans, and accrued employee benefits.

**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.

**Interest** – Income earned on the investment of available cash balances.

**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 (ISF)** – A fund used to account for the services provided by one department/division to other departments on a cost reimbursement basis.



**JPA** – Joint Powers Authority involving multiple local agencies working together to address an area of common interest. The City of American Canyon is currently not part of any JPAs.



**K** – When used after a number, denotes thousands of dollars; e.g. \$250K means \$250,000.

# Glossary of Budget Terms + Acronyms



**LLAD** – Lighting and Landscape Assessment District; The LLAD was formed in January 2001 to operate and maintain street lighting and landscaping of public areas in the LaVigne subdivision, which was designated as Zone 1 of the LLAD. In FY 2004-05, the Vintage Ranch subdivision was annexed into the LLAD as Zone 2, and in FY 2005-06, the Napa Junction mixed-use development was annexed as Zone 3.

**Lease** – A contract for temporary use of equipment or facilities at a negotiated price.

**Levy** – The total amount of taxes, special assessments, or service charges imposed by a government.

**Liabilities** – Amount of obligations a fund has to make future payments on, such as accounts payable, deferred revenues, or amounts due other funds.

**Lighting and Landscape Assessment District (LLAD)** – The LLAD was formed in January 2001 to operate and maintain street lighting and landscaping of public areas in the LaVigne subdivision, which was designated as Zone 1 of the LLAD. In FY 2004-05, the Vintage Ranch subdivision was annexed into the LLAD as Zone 2, and in FY 2005-06, the Napa Junction mixed-use development was annexed as Zone 3.

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



**May Revise** – An update to the Governor’s budget, released annually in mid-May, using the latest available economic information, including revenues from the recently filed State income returns.

**Mission Statement** – The City’s mission is a statement of the purpose of the organization. It fundamentally defines what the organization stands for and what it will do.

*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.*

**MGD** – Million gallons per day; used in defining the treatment capacity of a water plant.

**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

# Glossary of Budget Terms + Acronyms

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.

**MOU** – A Memorandum of Understanding is a contract resulting from the “meet and confer” process between the City and one of its labor bargaining units.

**Municipal Code** – A book containing the laws of American Canyon as approved by the City Council with Ordinances. An ordinance is a formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality of which it applies.



**Net** – Amount after consideration of any adjustments.

**NJ** – Napa Junction, area of the City of American Canyon including Napa Junction Road.

**Non-Departmental** – Expenses incurred at the fund level, which are not charged to an individual department, such as cost allocation plan changes, debt service, or interfund transfers.

**North Bay Aqueduct** – (NBA) Part of the California State Water Project. It is an underground pipeline that runs from Barker Slough in the Sacramento-San Joaquin River Delta to Cordelia Forebay, just outside of American Canyon.

**NPDES** – (National Pollution Discharge Elimination System. Objectives) Statements of measurable results to be accomplished within a specific time frame. Objectives support long term goals.



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

# Glossary of Budget Terms + Acronyms

**Operating Transfer** – Routine or recurring transfer of assets between funds.

**Operations** – Departmental costs for employees, contract services, repairs and maintenance, internal services, supplies and other expenses. A majority of operation costs are personnel-related. These expenses are generally predictable and consistent with the on-going service demands of the City, and impacts of inflation and bargaining group agreements.

**Ordinance** – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

**Other Post Employment Benefits** – (OPEB) Refers to the benefits, other than pensions, that a state or local government employee receives as part of his or her package of retirement benefits.



**PCI** – Pavement Condition Index.

**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.

# Glossary of Budget Terms + Acronyms

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

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

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

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

**Proposition 68** – In 2018, the voters approved this measure to authorize \$4 billion in general obligation bonds for state and local parks, environmental protection projects, water infrastructure projects, and flood protection projects. There is approximately \$102 million in per capita funding grants from the California Department of Parks and Recreation, and each city is entitled to \$200,000 in grants.

**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.

**Proprietary Funds** – These include the enterprise and internal service funds. They are accounted for in a manner similar to businesses, measuring cost for services and including total assets and liabilities. These funds are self-supporting in nature.

**PUB** – Public Utilities Board.

# Glossary of Budget Terms + Acronyms



**Quimby Act** – The California State Legislature first established the Quimby Act in 1965. It provides provisions in the Subdivision Map Act for the dedication of fees and/or parkland. California State law requires developers to dedicate fees or land for public parks at a ratio of 3-5 acres per 1,000 residents in a new development.



**Recycled Water** – (RW) Reclaimed or recycled water is the process of converting wastewater into water that can be reused for purposes such as irrigation and groundwater recharge.

**Reserve** – An account indicating a portion of fund equity that is legally restricted for a specific purpose. In the City we use the following reserves:

*Nonspendable fund balances* are not expected to be converted to cash within the next operating cycle and are typically comprised of long-term receivables, land held for resale, deposits with others, prepaid items and advances to other funds.

*Restricted fund balances* have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose.

*Committed fund balances* have constraints imposed by formal action of the City Council which may be altered only by formal action of the City Council consisting of an ordinance or resolution, which the City considers equally binding. The City Council has authority to establish, modify, or rescind a fund balance commitment through another ordinance or resolution.

*Assigned fund balances* are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or management and may be changed at the discretion of the City Council or management.

*Unassigned fund balance* represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

**Resolution** – An order of a legislative body requiring less formality than an ordinance.

**Resources** – Total amount available for appropriation, including estimated revenues, beginning available balances, and transfers from other funds.

**Retained Earnings** – An equity account reflecting the accumulated earnings of a proprietary fund (internal service or enterprise fund).

# Glossary of Budget Terms + Acronyms

**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.

**RevPAR** – A term used by the hotel industry meaning revenue per available room. It is a performance metric that is calculated by dividing the total guestroom revenue by the room count and the number of days in the period being measured.

**Risk Management** – An organized attempt to protect an organization’s assets against accidental loss in the most cost effective manner.



**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 2018 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 for Measure T to the Napa Valley Transportation 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 Measure T revenue, is recorded in the General Fund to fund general municipal services. The Measure T allocation is restricted to pay for street maintenance and rehabilitation related expenses and revenues are recorded in the “Measure T” fund, a special revenue fund.

**SCADA** – Supervisory control and data aquisition, a system of software and hardware elements that allows the Water Reclamation Facility to control processes locally or from remote locations.

**Shortfall** – The result of an excess of expenses over resources.

**Special Assessment Bonds** – Bonds payable from the proceeds of special assessments levied on properties.

**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. GAAP allows for the use of special revenue funds only when legally mandated.

**SROs** – School Resource Officers assigned to local schools.



# Glossary of Budget Terms + Acronyms

**State Route 29** – (SR29) A highway that travels from Interstate 80 in Vallejo north through American Canyon to Napa.

**Strategic Plan** – In May, 2014 the City Council updated the City’s Strategic Plan. Strategic planning is a process that is used to set priorities, focus energy, strengthen operations, and making decisions during the budget process to allocate resources to accomplish the goals. Using community input, the City Council created the vision, mission, and values designed to set the City on a course that meets the challenges of today and tomorrow.

**Structural Deficit** – The permanent financial gap resulting from on-going revenues not keeping pace with on-going expenses.

**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.

**Supervisory Control and Data Acquisition** – (SCADA) Software utilized in the Water Reclamation Facility to monitor and control production processes.

**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. All interfund transactions except loans or advances, quasi-external transactions, and reimbursements.

**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.

**Triple Flip** – Proposition 57, the Governor’s Economic Recovery Bond bill, was approved by the voters in march 2004. This bill authorized the State to sell \$15 billion of deficit financing bonds to put the budget back in balance. Proposition 57 includes a “triple flip”, which essentially swaps one-quarter percent to the local sales tax for an equal amount of “in-lieu” sales tax. The State paid off these bonds in FY 15-16 but the term is still referred to and therefore included here.

# Glossary of Budget Terms + Acronyms



**Unfunded Liability** – Cost to amortize unfunded benefits (i.e. actuarial liabilities except actuarial assets).

**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.



**Values** – As part of the City of American Canyon Strategic Plan, the values drive behavior and support effective implementation of the mission, goals, and strategies that lead us toward our community vision. The City has identified six core values and five strategic values that are essential to the work we do.

*Organizational Values:* Fiscal Responsibility, Professional Excellence, Transparency and Accountability, Customer Focus, Integrity

*Strategic Values:* Creativity and Innovation, Leadership, Collaboration and Teamwork, Community Engagement, Results Oriented

**Vehicle License Fees (VLF)** – An annual fee on the ownership of a registered vehicle in California paid to the Department of Motor Vehicles (DMV). The state retains authority over both the amount of revenues that are collected and the method of their distribution to local governments.

**Vision Statement** – A vision sets the focus for the future. The community vision is a statement of the desired future. It reflects what the City wants to become. The vision drives the work of the City, guides how business is done, and informs the goals and priorities that are pursued.

*Home to an engaged, diverse community  
Destination for outdoor recreation and natural beauty  
Hub of opportunity and economic vitality*

# Glossary of Budget Terms + Acronyms

**VLF Swap or VLF In Lieu** – In 2004 the State enacted a swap arrangement where Vehicle License Fees (VLF) were swapped for property taxes, as a part of the budget agreement that put Proposition 'IA on the ballot. This swap reduced City VLF allocations by about 90% (formerly allocated by population) and compensated with an increased share of property tax.



**Water Measurements** – There are many different descriptions the City uses when measuring water.

- Cubic Foot (cf) = 1 cf = 748.052 gallons
- Cubic Feet in 1 Acre Foot - 43,560
- Gallons in 1 Acre Foot - 325,851
- Gallons in 1 cubic foot - 7.48052

**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.

