

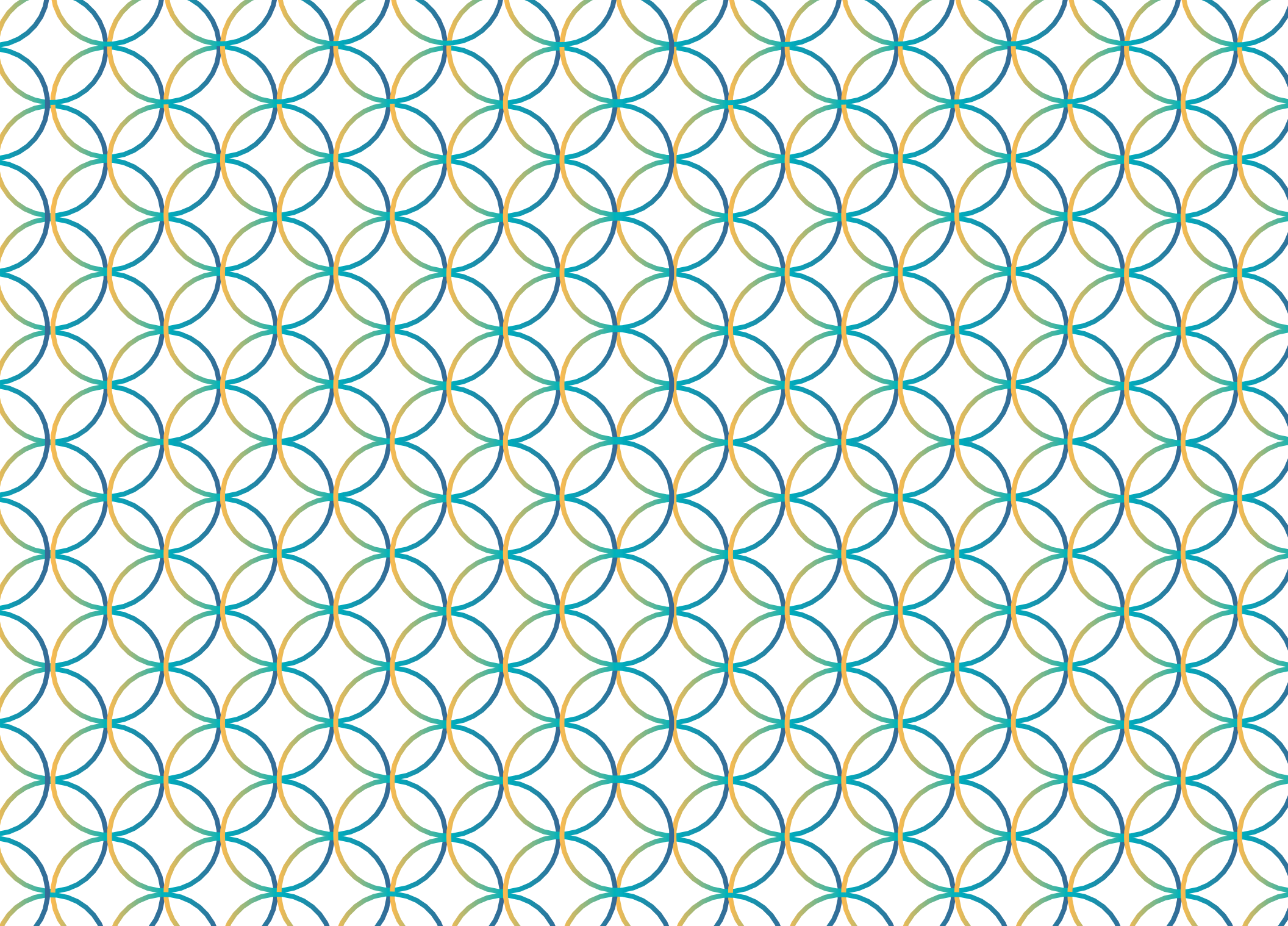


# ANNUAL BUDGET

Fiscal Year 2021 – 2022

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. A summary is provided for the General Fund and thirty-six 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. Detailed information is provided for the General Fund in this section as well as department information. 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, key performance indicator and a summarized presentation of prior years and current year 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**

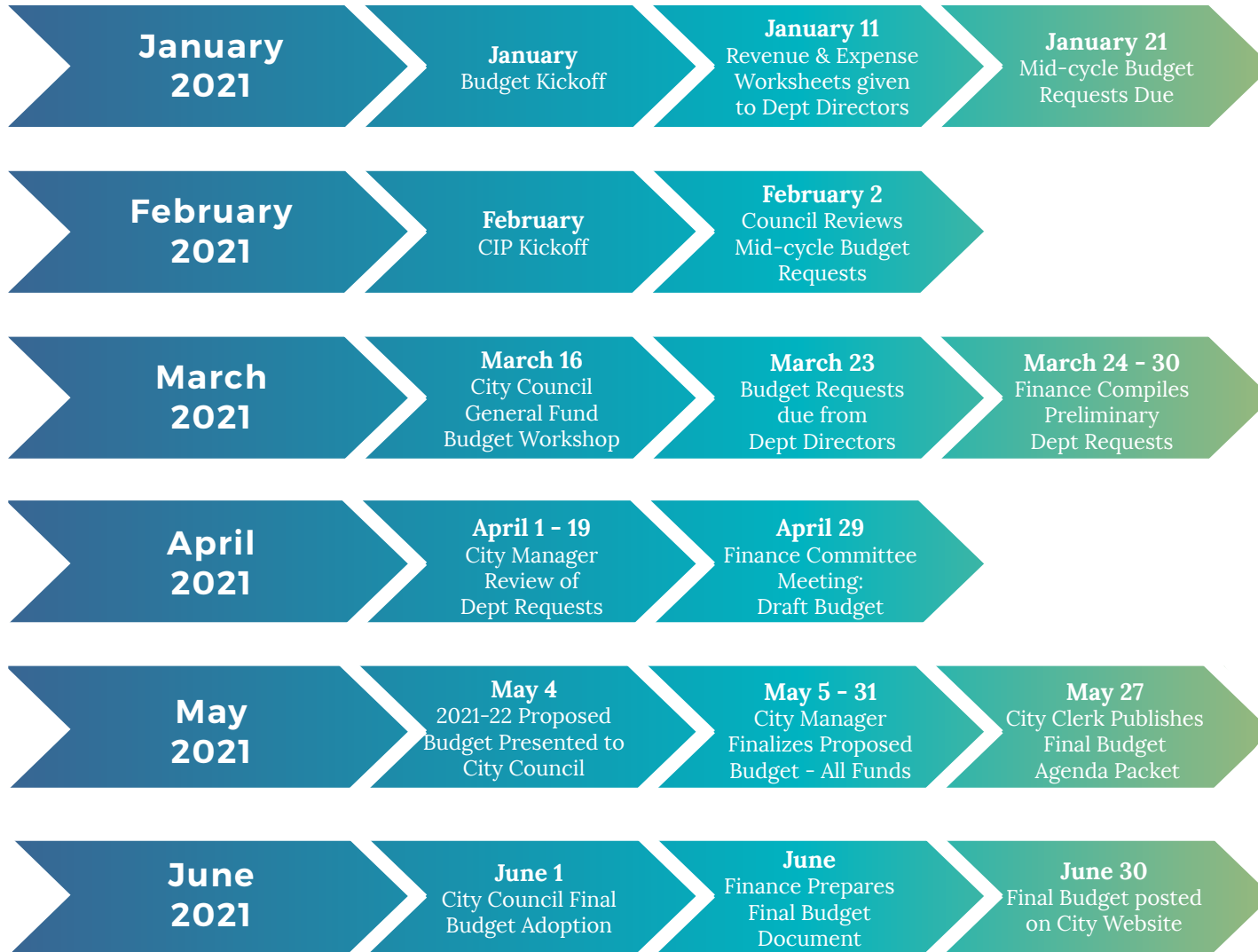
The Capital Improvement Program (CIP) section of the Budget includes a narrative explanation of our Five-Year CIP and includes the Capital Budget for fiscal year 2021-2022.

## **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.

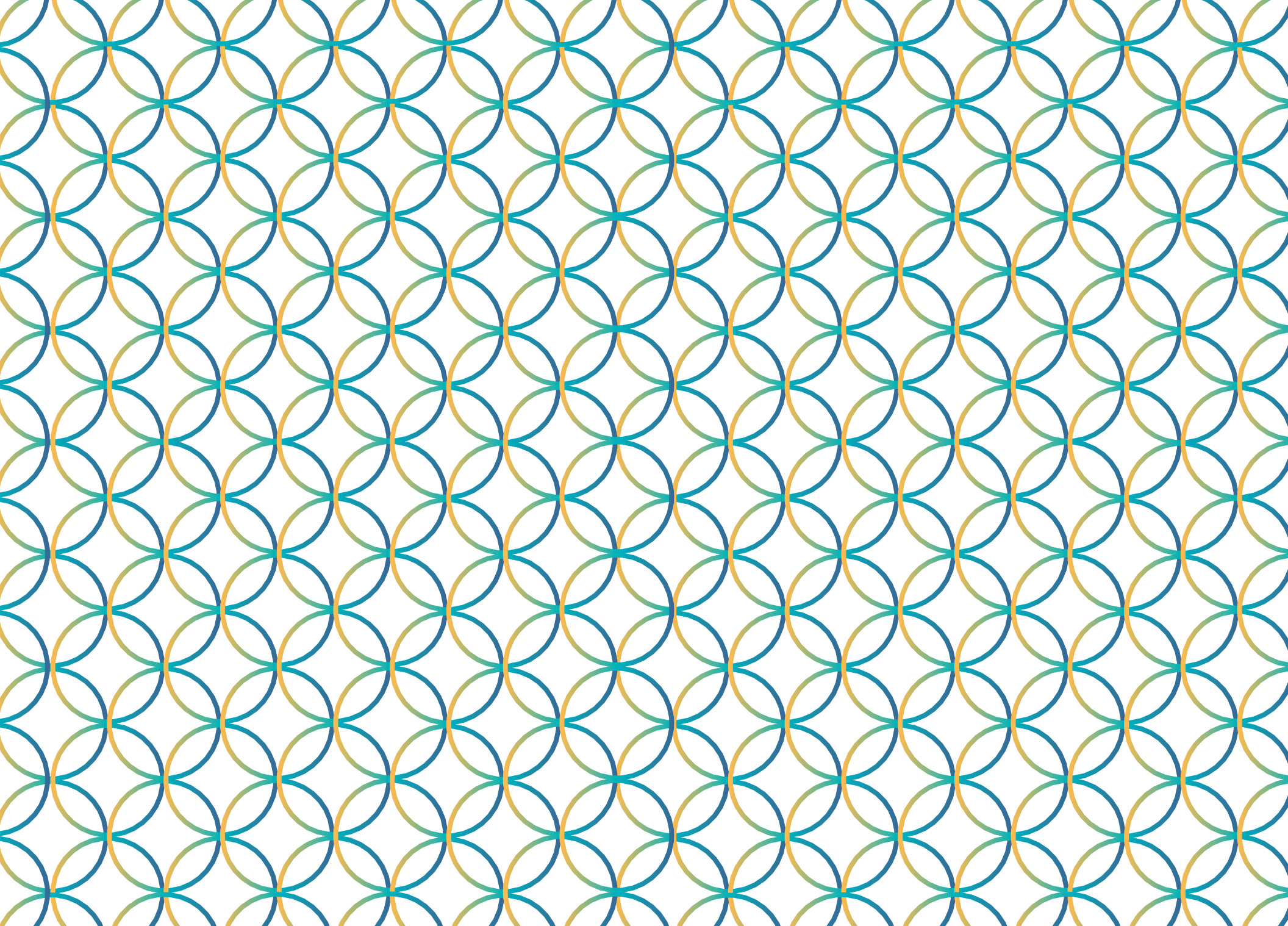
Each Department Director meets individually with the Finance Director and the City Manager to discuss their respective budgets and any supplemental budget requests for new staff,

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 2021-2022 General Fund, Special Revenue Funds, Water Fund, Wastewater Fund, Internal Service Funds, Debt Service Fund, and Capital Projects Fund Budgets on June 1, 2021.



# 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 blue and orange gradient.

# City Manager Transmittal Letter

June 1, 2021

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

Subject: Fiscal Year 2021-22 City of American Canyon Budget

Honorable Mayor and Members of the City Council,

I am pleased to present the operating budget for the City of American Canyon for fiscal year 2021-22 which begins on July 1, 2021. This budget serves as a financial plan, operations guide and as a communication tool that reflects the City's commitment to maintain core service levels and long-term financial stability.

## **CITY OF AMERICAN CANYON BUDGET**

The Adopted Budget for all City funds totals \$95.1 million. Changes requested by the City Council during the budget workshop and preliminary budget strategy session are incorporated herein.

The budget document format has evolved over recent years to improve transparency, public participation, and utilization by operating departments throughout the year. The most visible of change was the presentation of the "line-item detail" for each of the operating department's divisions. As a result, the Council, staff, and public are able to refer to this information as needed. This presentation includes a "non-financial" section: "About American Canyon" which provides a backdrop to help explain the City's history and unique characteristics. In response to Council's request, the Budget also includes baseline reporting of certain environmental sustainability measurements (water usage, energy usage, etc.). Additionally, the 2021-22 budget document now reports key performance measures (KPI) in place of previously reported departmental performance measures. These KPI are focused on the City Vision, Goals, and Strategies and will allow measurements of progress towards meeting those objectives.

# City Manager Transmittal Letter *continued*

## **FUND ACCOUNTING AND BUDGET DEVELOPMENT**

The City accounts for its fiscal operations in 48 different “funds”; each is similar to a personal check register recording revenues, expenses, and cash balances. Some funds, like the General Fund, are substantial operating funds with thousands of transactions each year, while others, such as the debt service funds, have only a few transactions each year but a segregation of funds for accounting purposes is required. Four of the funds, which are fiduciary in nature, do not require budgets.

Additionally, as reflected in the Basis of Accounting and Classification of Funds section on [page 247](#), the City’s accrual period changed from 90 days to 60 days for the fiscal year ending June 30, 2019. This is the best accrual period for the City since some revenues re-mitted lag two months behind the period earned.

The most significant of the City’s funds is the General Fund. This single fund accounts for all services that do not require segregation into other funds. For example, in the General Fund you will find revenues and expenditures related to the City Council’s office, parks, recreation, finance, public works administration, planning, building inspection, engineering, police department and more. Other significant operating funds include the Water, Wastewater, and Recycled Water Funds, each of which accounts for user fee revenues and the costs to operate the unique systems. Please note that the American Canyon Fire Protection District has a separate operating budget document and is not incorporated into this Citywide budget.

The City operates four Internal Service Funds: Legal Services, Information Technology, Fleet, and Building Maintenance. These four funds provide services to “internal” customers only (i.e., city departments) and their costs are charged to other City operating budgets. Finally, the City maintains many other funds accounting for gas tax, storm drain, affordable housing grants, developer impact fees, capital improvement projects, debt service, lighting and landscape districts, and more. New funds added in fiscal year 2021-22 will account for Recycled Water Capacity Fees, Recycled Water Capital Improvement Projects, General Plan Update Fees, Utility Undergrounding, and Legal Settlements.

The budget development process begins early in the year when the Finance Director and City Manager update revenue projections and provide guidance for the departments as they draft their budget requests. Each department submits its budget request in the spring, followed by City Manager and Finance Department reviews of these requests. Staff also meets with the Finance Committee during this review period to discuss key policy points and to receive feedback. Finally, the City Manager recommends the final proposed budget for each fund and presents it to the Council in one or more workshops. After the workshops and following Council directed changes, staff will package the final budget for adoption at a public hearing. The City’s budget must be adopted by June 30 prior to the start of the new fiscal year. The entire budget development process is a Citywide collaborative effort that encompasses the City Manager, department heads, and staff members from all departments, the City Finance Subcommittee, City Council and the Finance Department.

# City Manager Transmittal Letter *continued*

## **CITYWIDE BUDGET HIGHLIGHTS**

### **Citywide Expenses**

- \$162,119 to the General Fund Reserve and \$481,640 to the Capital Projects Reserve (brings to target level of funding). There are no contributions to the Economic Development Reserve because its target level has been reached.
- 1.85M for all of the City's current year debt service obligations.
- Transfers to Building Maintenance (\$593,300), Information Technology (\$615,400), Fleet (\$889,800), and Legal (\$184,800) Internal Service Funds.
- \$7.43M for the wages of 84.0 FTE active employees – this includes a 3.8% COLA as per the current MOU.
- \$3.56M for “Current Year” contributions to CalPERS for active employee retirement and health care, and other benefits.
- \$705,400 for current and retired employee “other post-employment benefits” (OPEB).
- A \$24.35M Capital Budget for capital projects of which \$21.30M is carried over from the current fiscal year and \$3.05M is for new projects.
- \$349,814 for part-time staff in the Administration, Finance, Public Works, Parks & Recreation, Departments, including \$8,800 Non-Departmental.
- \$54,800 for the General Plan Update. The source of funding is from the various mitigation impact fee funds and the General Plan Update Special Revenue Fund.
- \$55,000 for membership and annual funding contribution for the Chamber of Commerce.
- \$7.19M to Napa County for police services.
- \$181,250 to the City of Napa Housing Authority for housing services.
- \$580,000 for contract legal services.
- \$248,100 to Napa County for Animal Shelter Services.

### **Citywide Revenues**

- \$12.67M in property taxes which represents a 4.0% increase (\$488,100) from FY 2018/19 as recommended by the City's financial consultant.
- \$4.22M in sales taxes which represents FY 2019-20 actuals as recommended by the City's financial consultant.
- \$1.38M in transient occupancy taxes (TOT), which is a return to near pre-pandemic levels.
- \$675,600 in cardroom, TBID, and business license taxes, which is a return to near pre-pandemic levels.
- \$407,800 from the State Road Maintenance and Rehabilitation Account (i.e. SB1).
- \$518,765 from Highway Users Tax Account (HUTA).
- \$1.50M from local “Measure T” for road maintenance projects.
- \$1.48M from various housing programs.



# City Manager Transmittal Letter *continued*

## **Organizational Changes**

- Street Maintenance and Storm Drain Maintenance have moved back into Public Works from Utilities & Maintenance. Parks Maintenance Division is now assigned to the Public Works Department.

## **Budget Exclusions**

Below is a partial list of items not included in the FY 2021-22 Budget:

- The currently vacant Parks & Recreation Administrative Clerk and Open Space Coordinator positions will remain vacant.
- All other vacancies budgeted to be filled based on current hiring plan (most as of September).
- Establishment of the 1% Contingency Appropriation.

## **Future Budget Considerations**

Below is a partial list of items not included in the FY 2021-22 Budget, but anticipated to be considered as part of subsequent years' budgets:

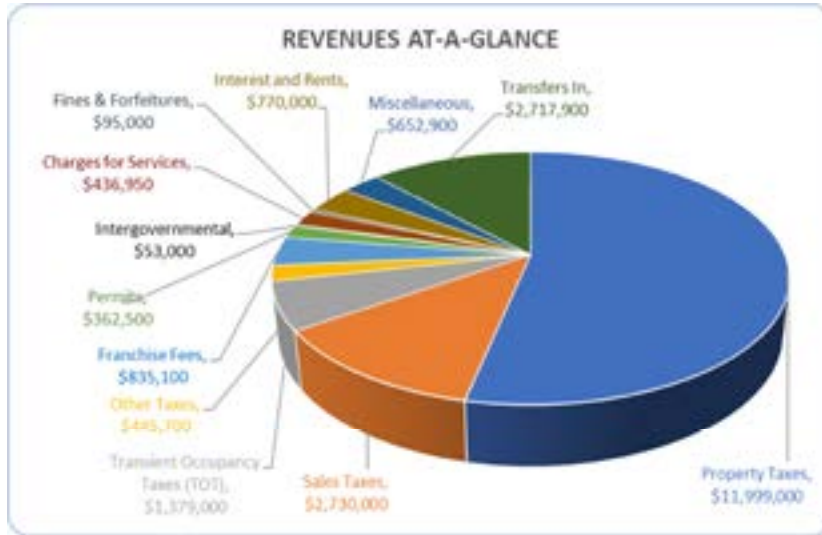
- Adoption of a new Countywide Financial IT System and associated budget and transparency solutions.
- Receipt and recognition of American Rescue Act Funds (ARPA) for COVID-19 relief and associated expenditures tentatively totaling \$4,898,055 to be received in FY 2021-22 and FY 2022-23 (50% per year) and required to be incurred by December 31, 2024 and expended by December 31, 2026.

## **GENERAL FUND**

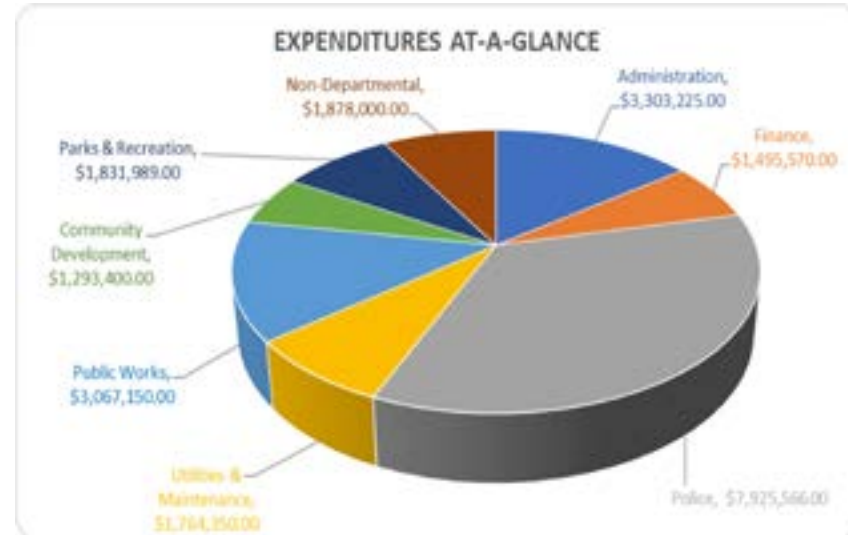
The General Fund is used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property, sales, transient occupancy and other taxes, service fees and revenues from the State of California. The General Fund provides the primary municipal services such as park and street maintenance, recreation, planning, building inspection, police services and support services. The tourism improvement district is no longer accounted for in the Non-Departmental division within the General Fund. It is now accounted for through an agency fund. The American Canyon Fire District is not included within the City budget, they produce a separate budget document. The Fire District is reported as a blended component unit Special Revenue Fund in the Annual Comprehensive Financial Report.

Fiscal year 2021-22 total General Fund (Funds 100 and 105) revenues and transfers in are budgeted at \$22,968,050 and expenditures and transfers out at \$22,964,250; a projected net income of \$3,800. Fund 100, the General Fund operating fund, is projecting a shortfall of \$82,200 without Fund 105 – Developer Projects. While this operating deficit is not ideal, the City council determined it to be acceptable. These budgets include the ending of unpaid furlough days, cost of living adjustments, planned step increases, a 40% increase in insurance costs, scheduled contractual services increases, and resumption of some parks & recreations programs and activities.

# City Manager Transmittal Letter *continued*



Total General Fund Revenues of \$22.97 million



Total General Fund Expenditures of \$22.96 million

## GENERAL FUND REVENUES

**Property Taxes:** Approximately 53% of General Fund revenue received is budgeted from property taxes. The assessment roll for the 2021-22 fiscal year is already closed and property tax revenues for the coming year are relatively certain. We expect a 4% increase, primarily from growth in assessed values for properties within the City, plus new construction. In 2021-22 and moving forward, we expect to see similar increases, as a result of anticipated industrial and commercial construction projects already planned and modest increases in property values. Our projections do not include any revenues from the proposed development at Watson Ranch or Canyon Estates, as timing for the projects will primarily impact 2022-23 and 2023-24. Our forecast assumes a slight recession starting in the next two to three years and a moderated recovery.

**Sales Tax:** Sales tax for 2021-22 is budgeted at \$2,730,000, which is an increase of almost 6% from last year's budget. Fiscal Year 2020-21 had a moderated recovery from the COVID-19 pandemic and that recovery is projected to continue. For the most part, the advice of our sales tax consultant is approximately \$100,000 growth per year over the next five years. Again, we are projecting a weakening of the economy in the next few years with a moderated recovery afterwards.

# City Manager Transmittal Letter *continued*

**Transient Occupancy Tax (TOT):** TOT revenues are expected to return to near pre-pandemic levels (\$170,000 below FY 2018-19). This budget has a total projection of \$1,379,000. Based on performance throughout the pandemic and the fact that American Canyon is not reliant on business travel, our consultants agree that there will be a strong rebound in our market. While the popularity of travel to the Napa Valley was strong last summer during the pandemic, several new “value” hotels in the area are putting pressure on rates for American Canyon lodging. We are forecasting a moderately conservative long-term projection, as American Canyon continues to benefit from tourism in the Napa Valley. There are also additional hotel rooms will be constructed in American Canyon within five years and we are projecting conservative 10% growth each year that a new hotel comes online.

**Other Revenue Sources:** [Page 51](#) also shows projections for a few other notable revenues. For example, the General Fund receives revenues from other funds (primarily the water and wastewater funds) to reimburse the General Fund for administrative and support services. Projections for Building/Planning permit fees, Recreation program fees, and gasoline tax are also broken out for the Council’s information. Others revenues such as Franchise Fees, Interest and Rents, and User Fees and Reimbursements can vary year to year, often trending with expenses (user fees and reimbursements) and the general economy (interest and rents). Because these vary significantly, and often include one-time revenues, it is difficult to make long-term projections. As noted, these other revenues typically trend with matching expenses, so when revenues are down, so are expenses, minimizing the impact on fund balance. Please note that revenue received from developers as reimbursement for costs incurred processing their development applications will now be accounted for in a separate fund within the General Fund to reduce volatility within the operating General Fund.

## **GENERAL FUND EXPENDITURES**

The General Fund Reserve and Expenditure Projections on [page 44](#) show various categories of expenditure projections from 2020-21 to 2030-31. Total expenditures budgeted for 2021-22 equals \$22,964,250. Following is an explanation of these expenditures.

### **Salaries and Benefits**

The General Fund budget is broadly divided into three types of expenditures: salaries and benefits for employees, direct costs for programs and services, and provisions for debt and reserves. As a municipal government, we are primarily in the business of providing services and, as such, salary and benefit expenses are a significant portion of our budget: Salaries and benefits make up 35% of the 2021-22 budget. The 2021-22 fiscal year begins the agreed upon extension year of a five-year (now six year) MOU with our bargaining units. This budget document includes the salary and benefit increases negotiated in those agreements and although contract negotiations have not yet commenced the longer term projections assume a 4% salary increase for all years shown.

Another significant consideration, is the current increase in PERS costs resulting from PERS’ decision to reduce the assumed interest rate for earnings. According to PERS, rates will increase 12% on the unfunded liability and a decrease on normal costs of 0.14% in 2021-22, with more modest additional increases in subsequent years. Our model for salary and benefit projections assumes the mid-range of the rate increases projected by PERS. One, relatively minor, offset to these increasing costs is that, as time goes on, our percentage

# City Manager Transmittal Letter *continued*

of total PERSable salaries paid to “classic” members versus new members changes, meaning these increases apply to a shrinking pool of wages over time. In 2021-22, these rates apply to approximately 50% of wages paid. In 2018-19 the City contracted with a consultant to conduct a study of future pension costs. These pension projections are being used in General Fund Revenue and Expense Projections found on page 52 (4.5% increase per year until 2032).

A summary of City staffing by department is shown on [page 57](#). Note that this schedule includes all funds, not just the General fund.

## **Contractual and Miscellaneous Costs**

In addition to salaries and benefits, the City incurs a variety of other costs to provide services. The single largest of these expenses is our contract with the Napa County Sheriff for law enforcement services. Other services include professional services (legal, engineering, planning, various consultants and contractors), insurance, utilities, fuel, payments to other government agencies, and more. Similar to the “Other Revenue Sources” category noted earlier, these “other” expenses may vary year to year, often trending with revenues. Because these vary significantly, and often include one-time expenses, it is difficult to make long-term projections; we assume in the projection that they will trend similarly to revenue projections associated. The City operates four “internal service” functions: fleet maintenance, building maintenance, information technology systems, and legal services. Each of these operations are accounted for in separate operating funds and the General Fund (and Water, Wastewater, and Recycled Water funds) pay for these services, similar to payment to a private business.

## **Debt and Long-Term Reserves**

The final category of expenses, debt and long term reserves, is much improved over the last few years. The City currently offers health benefits to City retirees at the same rate as active employees; the City agreed to this obligation when we first contracted with PERS in the 1990’s and this election cannot be changed (Note: The benefit structure has been substantially reduced for employees hired after January 1, 2013). The City’s long-term liability for this benefit was increasing at unsustainable rates and we are pleased that the last negotiated labor MOUs provided a mechanism for slowing the growth in the City’s OPEB liability. In the current actuarial projections, the annual obligation increases to approximately \$650,000 per year (General Fund portion) in 2037, then significantly decreases. With the negotiation of new MOU’s in this coming year, those numbers may change. This is a significant improvement over prior projections before adoption of the current MOU. The minimum contribution for this fiscal year will be fully funded and is assumed to be fully funded in all future years.

After retiring the debt for the Gym/Pool facility in 2020-21, the General Fund has one outstanding debt obligation: City Hall. This is reflected in the expense projections.

The City Council established a reserve policy shown in Appendix G. This policy requires funding, over time, of three primary reserves: reserves for capital improvements, economic development, and a general reserve. The Capital Improvement reserve is increased by \$100,000 per year minimum until it reaches (or maintains) a level of \$2 million. We have budgeted to fully fund this reserve in 2021-

# City Manager Transmittal Letter *continued*

22. This reserve can be used, at Council's discretion, for capital improvements not otherwise funded; examples could include capital maintenance or improvement to City buildings, parks, streets, or other priorities. The Economic Development reserve is fully funded at \$1 million. The Council has not adopted a specific policy for the use of this reserve, but an example might include a capital project directly resulting in economic benefits to the community. Finally, the General Fund Reserve provides protection against modest swings in the economy and insures sufficient cash on hand for operations. This reserve is currently funded at 23% and not yet to the target of 25% of annual expenditures. The General Fund Reserve is increased by 3% of salary expenses, budgeted at \$162,119. Cash in the General Fund that is not set aside in a reserve is shown in the "Unassigned Fund Balance" (however, note that non-spendable and restricted fund balances are also reported separately). The funding status of these three major reserves is shown on page 45 in the General Fund Multi-Year Projections section. The increases to these reserves are funded from the unreserved fund balance each year after considering the impact of the results of operations (net income/loss).

Council reviewed the City's Fiscal Policies and Protocols, particularly as it relates to use of "reserves" in 2018-19. Council then made two revisions to the City's Fiscal Policies and Protocols. On May 7, 2019 Council revised the City General Fund Reserve. The 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. This revision was made to qualify for financial reporting as "Committed" under Statement 54 of the Governmental Accounting Standards Board. The second revision was to add a provision to conform to the applicable federal statutes and procurement requirements identified in Title 2 U.S. Code of Federal Regulations.

City Council Fiscal Policy calls for budgeting a contingent appropriation in the General Fund in the amount of 1% of total fiscal year expenditure appropriation. Further, the policy states that with City Council approval an exception can be made if fiscal constraints do not allow such an appropriation. The contingency appropriation will be reviewed with the overall review of the City's Fiscal Policies and Protocols. Use of an appropriated contingency would require Council approval as would use of any reserve. In line with past practice, we did not include the 1% contingency in the line item Adopted Budget, but will bring to Council separately if needed.

## **Operating Expenditures**

Most of the departments and their divisions within the general fund are budgeted at an average increase of 3% from 2020-21 for non-personnel expenditures, excluding the Sheriff Contract for Police Services. Following is a list of the notable changes:

**Community Development Department**– Fiscal year 2021-22 includes several carryovers and changes from the previous year. Correlating to Council's goal to initiate a General Plan Update, the Department will embark on the 2-year effort to comprehensively update the General Plan. A new General Plan Update Fee Special Revenue Fund was established to account for the associated fees and expenditures in 2020-21. In conjunction, plans include the proposition of a General Plan Amendment for the West Side Connector and implementation of Broadway District Specific Plan accelerator programs. In addition, efforts are under way for the annexation of approxi-

# City Manager Transmittal Letter *continued*

mately 80 acres off Watson Lane in the northeast corner of the City. In 2021-22, the department expects to issue Watson Ranch single family and affordable housing construction permits and the contemplated Watson Ranch Ruins and Gardens construction permits. In Development Review, we anticipate receiving new residential and commercial development applications consistent with the Watson Ranch and Broadway District Specific Plans.

**Parks & Recreation Department** - The Parks & Recreation Department's budget assumes the resumption of some of the program and event offerings that were cut in 2020-21 due to the COVID-19 pandemic. Self-funded programs are fully budgeted. Most campaigns will be supported with an online-only presence this year and there will be limited special events held in 2021-22 until demand for larger gatherings is determined and safety can be assured.

For staffing, many vacancies from 2020-21 are being filled, but the currently vacant Administrative Clerk and Parks & Open Space Coordinator positions will remain unfilled during this budget cycle.

**Police Department** - Addressing Council's goal to secure public safety levels of service, in 2019-20 the City entered a five-year contract with the Napa County Sheriff's office effective beginning July 1, 2019. The Sheriff's Office will continue to provide one Police Chief, four sergeants and 19 sworn police officers. Included in the 19 sworn staff are one Community Resource Officer, two School Resource Officers, two Motor Officers and two Canine Officers. In addition, we receive full services from the Sheriff's Office Investigation bureau, CSI Lab, search and rescue, SWAT, Major Crimes Task Force, property/evidence division, specialty equipment and all other relevant services on an as-needed basis. The contract includes all costs for law enforcement dispatch services and Sheriff's Office departmental administrative overhead as well as all overtime and training costs. Under the terms of the contract, the City provides all patrol vehicles and motorcycles plus two non-sworn Community Services Officers and a shared administrative assistant. Additionally, the Contract contemplates adding additional sworn officers as needed in later fiscal years as the result of increasing population from new development. In 2020-21 as a result of the pandemic, the agreement was modified to remove one sworn officer to keep contract costs consistent to 2019-20. In 2021-22 the sworn officer is being added back to the contract, which makes the increase from 2020-21 over 6%, but half was from the pandemic cut. The subsequent increases in future fiscal years range between approximately 3% and 3.5% - which is the expected rate of inflation over that time period. The Napa County Sheriff's Office has been providing law enforcement services to the City since incorporation in 1992. Over the years, the City and the Sheriff's Office have developed a positive working relationship and the community has been very pleased with the level of service we receive. The 2021-22 budget for the Police Department is \$7,925,566: 34.5% of the General Fund. The Sheriff Contract comprises \$7,192,166 of that budget.

**Public Works Department**- The Street Maintenance and Storm Drain Maintenance divisions have moved back into the Public Works Department from the Utilities & Maintenance Department. The projects of focus for the coming year include Green Island Road, Devlin Road, the Annual Pavement Management, Waterline Replacement, and the final phase of the SS4 Broadway. Other than the areas specified, no major changes to the departmental operating budget.

# City Manager Transmittal Letter *continued*

**Utilities & Maintenance Department** – The Maintenance and Utilities Department provides clean, safe, and reliable drinking water; effective wastewater collection, treatment and water recycling; well maintained civic facilities; management of the City’s vehicle and equipment fleet; and environmental stewardship of creeks, wetlands, and open spaces. The Utilities & Maintenance Department will continue its role in water, wastewater, and recycled water efforts such as Sites Reservoir and the Napa County Drought Contingency Plan. No major changes to the departmental operating budget other than transferring the Street Maintenance and Storm Drain Maintenance divisions back into the Public Works Department.

## **WATER ENTERPRISE FUND**

Revenues to this fund include monthly user charges for water consumption, as well as fines and penalties associated with water system service (non-rate revenue). Revenue projections for this fiscal year include water consumption rates and a water rate structure that were adopted by the City Council on May 15, 2018, and which took effect on January 1, 2019. We have budgeted larger than normal year-over-year increases for water purchases due to the anticipated severity of the drought emergency that Council recently declared in response to Governor Newsome’s designation of nearby counties. In addition, the Sites Reservoir Project and anticipated costs associated with the City’s participation are included in the fiscal year 2021-22 budget. Reduced revenues related to SB-998’s new legislation regarding reconnection fees and penalties associated with low income customers are also included.

## **WASTEWATER ENTERPRISE FUND**

Revenues to this fund include monthly user charges for wastewater collection and treatment. This budget reflects no significant changes to existing operations. The existing rate study has reached its end and is being maintained by consumer price index increases at this time. Staff plan to undertake a rate study to evaluate the existing rate structure and recommend appropriate funding needs to Council during 2021-22. Consideration will be given to any regulatory requirements recently adopted or under consideration by the San Francisco Bay Regional Water Quality Control Board and any costs associated with these changes. Fiscal impacts from these regulatory requirements will also be evaluated in the fiscal year that they are implemented. Staff is constantly evaluating the latest equipment and technology to offset potential cost increases.

## **INTERNAL SERVICE FUNDS**

The City currently maintains four Internal Service Funds (ISF): Information Technology, Fleet Operations, Building Maintenance, and Legal Services. These funds expend money to maintain the City’s fleet, buildings, and IT infrastructure and to cover legal services. Their costs are charged out to “customer” departments, primarily the General, Water, Wastewater, and Recycled Water funds. While the primary goal of an ISF is to “breakeven” over time, these funds can be designated by Council to accumulate cash balances, saving up for specified large capital maintenance costs and keeping “customer” charges steady. Expenses and revenues for these funds are shown on [pages 221](#) through 225. In 2021-22, one major budget change from 2020-21 occurred. We have increased building maintenance to cover delayed maintenance from the pandemic.

# City Manager Transmittal Letter *continued*

## **SPECIAL REVENUE FUNDS**

In February of 2019, a special election vote by the landowners resulted in the formation of Community Facilities District No. 2018-1 (Green Island Road). Subsequently in the following month, the City Council passed Ordinance No. 2019-03, levying special taxes within the district to repay the bonds that would be issued in order to generate funding for the Green Island Road Reconstruction and Widening project (TR16-0700) and provide an ongoing funding source for maintenance. The first bond issuance occurred in 2019-20 and the remaining issuance is expected to occur in 2021-22. We have budgeted for those inflows and associated expenditures for construction of the required infrastructure.

## **CAPITAL IMPROVEMENT PROGRAM**

In June 2016, the Council adopted the 2016 Long-Term Capital Improvement Program (Long-Term CIP) and the 2016 Short-Term Capital Improvement Program (5-Year CIP) as strategic planning tools for the City. Staff is currently beginning an update of both the Long-Term CIP and 5-Year CIP at this time. We hope to bring those updates to Council near the end of the calendar year 2021.

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

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

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

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



# City Manager Transmittal Letter *continued*

Long-Term CIP identifies those as occurring in “future years.”

Fiscal Year 2021-22 is the final year of the 5-year CIP. Each fiscal year during the 5-Year CIP, a capital project budget is adopted. The projects listed in a current year budget are those projects staff will be undertaking during that year. In contrast, projects not identified in the current year budget are not actively being worked on.

The Fiscal Year 2021-22 Capital Budget is shown on [pages 235-238](#). It includes a carryover of projects from the Fiscal Year 2020-21 Capital Budget that are not yet complete along with new projects proposed for the upcoming year.

Starting in July, staff will be updating the “Long-Term CIP” and creating a new “5-Year CIP” to ensure continued City improvements are scheduled. Our goal is to begin updating the “5-Year CIP” annually to help forecast future needs and funding sources on a more continuous basis. We will also identify funding sources and ways to offer additional funding from grants, existing resources, and potentially long-term funding for long-term assets.

## **CONCLUSION**

During fiscal year 2021-22, City Staff will maintain its practice of monitoring revenue and expense projections while exercising fiscally prudent restraint as we maintain the short and long-term priority of fiscal sustainability. The City also continues its commitment to funding the adopted fiscal policies to help us weather the next economic cycle and withstand the challenges imposed by external sources.

I would like to take this opportunity to specifically thank the Budget Team for their hard work and dedication as we updated the budget document.

Lincoln Bogard, Finance Director  
Jemelyn Cruz, Budget Manager  
Kelsey Canziani, Accounting Assistant III  
Jennifer Kansanback, Management Analyst II  
Heather Piazza, Marketing and Graphics Specialist

Respectfully Submitted,



Jason B. Holley  
City Manager

# City Council Members



Mayor  
Leon Garcia



Vice Mayor  
Mark Joseph



Council Member  
Mariam Aboudamous



Council Member  
David Oro



Council Member  
Pierre Washington

## 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 + Strategies

## Public Safety

Ensure that American Canyon remains a safe community

- Ensure American Canyon is prepared for emergencies and disasters
- Engage and respond to the community's safety concerns

## 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

- Develop and strengthen placemaking opportunities
- Promote a unique community identity
- Encourage residential/commercial development within Watson Ranch
- Expand network of community groups and volunteer opportunities

## Economic Development and Vitality

Attract and expand diverse business and employment opportunities

- Identify opportunities for businesses
- Facilitate industrial/commercial development within Green Island Industrial Area
- Facilitate desirable mixed-use development within Broadway District Specific Plan (BDSP) Area
- Encourage and facilitate tourism
- Expand jurisdictional boundaries to provide areas for future growth

## Outdoors and Recreation

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

- Ensure recreation programming and events attract a broad spectrum of residents
- Partner with community groups to deliver opportunities for organized activity

- Enhance parks and open space amenities
- Facilitate the development of interconnected trail systems

## Transportation

Improve the transportation network within the City to alleviate congestion and enhance the quality of life for the community

- Improve traffic flow along Highway 29
- Better the condition of local streets
- Expand network of local streets and parallel routes to Highway 29
- Improve safety and expand access for bicyclists, pedestrians and transit users

## Infrastructure

Develop and maintain infrastructure resources to support sustainable growth

- Deliver high-quality drinking water from a stable, long-term supply
- Provide recycled water alternatives for non-potable uses
- Collect and treat non-industrial and industrial wastes effectively and efficiently
- Prevent flooding of natural and man-made drainage systems

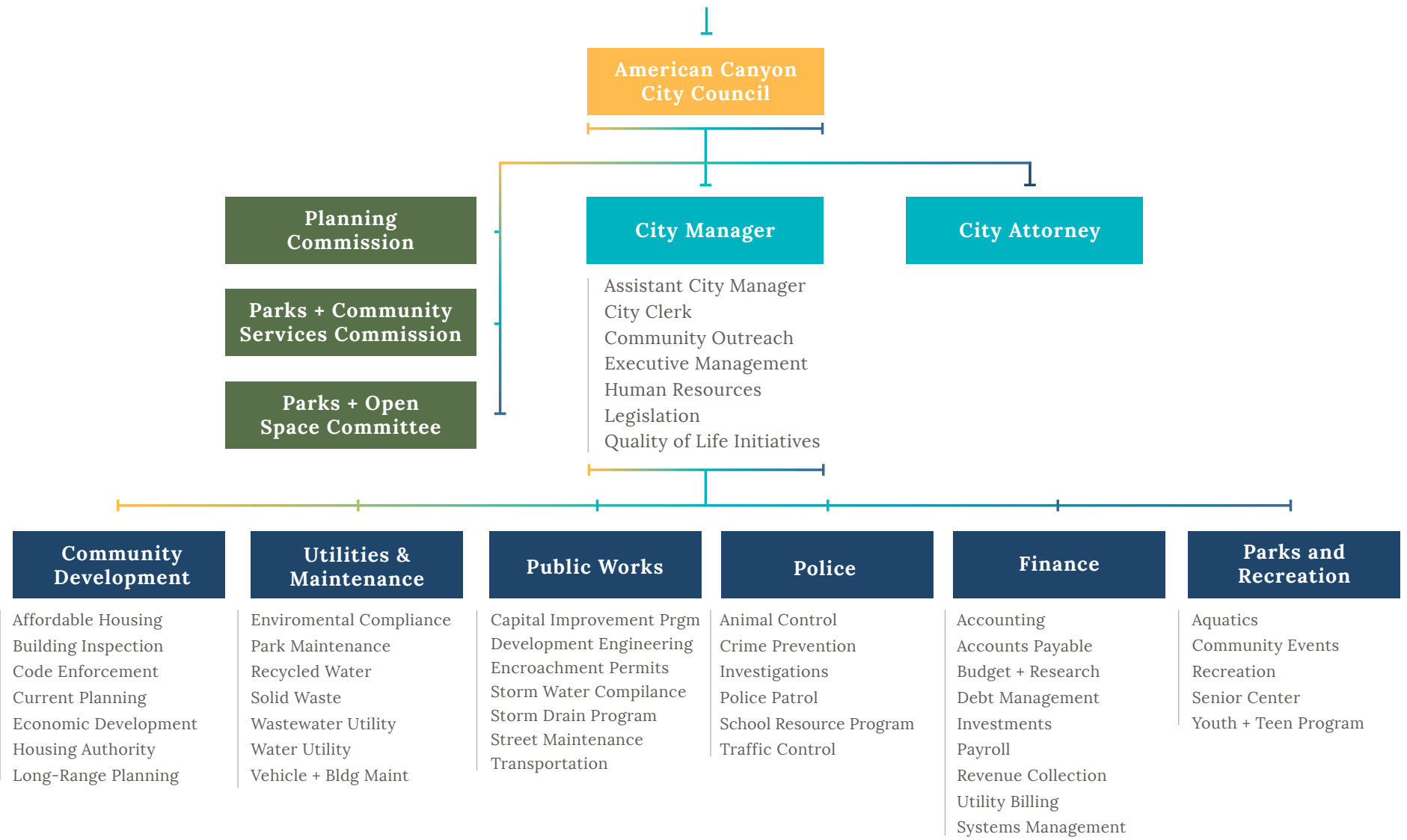
## Organizational Effectiveness

Deliver exemplary government services

- Ensure fiscal stability to deliver services and maintain assets
- Emphasize customer service and community priorities
- Engage the entire community
- Implement new technology
- Encourage continuous improvement and best practices
- Increase employee engagement and development programs
- Demonstrate leadership in environmental sustainability

# Service Delivery Structure – City Organization Chart

2020 Population 20,803      American Canyon Residents      2020 Registered Voters 12,921



# Executive Team



City Manager  
Jason Holley



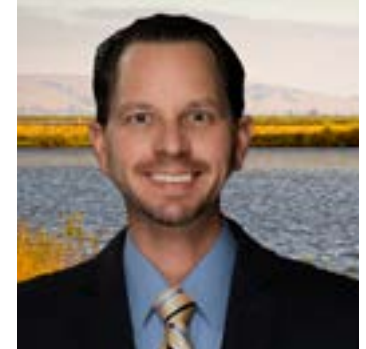
Assistant City Manager  
Maria Ojeda



City Attorney  
William Ross



Community  
Development Director  
Brent Cooper



Parks and Recreation  
Director  
Creighton Wright



Acting City Clerk  
Cherri Walton



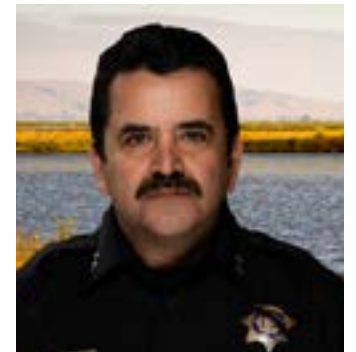
Finance Director  
Lincoln Bogard



Maintenance & Utilities  
Director  
Felix Hernandez III



Public Works  
Director  
Erica Ahmann-Smithies



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.
- 1848** With the formal signing of The Treaty of Guadalupe Hidalgo, the United States gained 525,000 square miles of land including American Canyon and the rest of California, Nevada, Utah, most of Arizona and New Mexico, and parts of Colorado and Wyoming.
- 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.
- 1864** The Southern Pacific Railroad expanded into American Canyon.
- 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. Ultimately, the plant employed 150 people, ran two 12 ½ shifts each day with an output of 2,000 barrels (30 tons) of limestone each day. It was open approximately 32 years, running out of limestone and clay 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.

# American Canyon History

- 1941** World War II declared bringing 46,000 civilian workers to Mare Island, impacting Benicia, Vallejo, American Canyon, and Napa County.
- 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.
- 1955** The American Canyon Fire Protection District was formed.



# American Canyon History

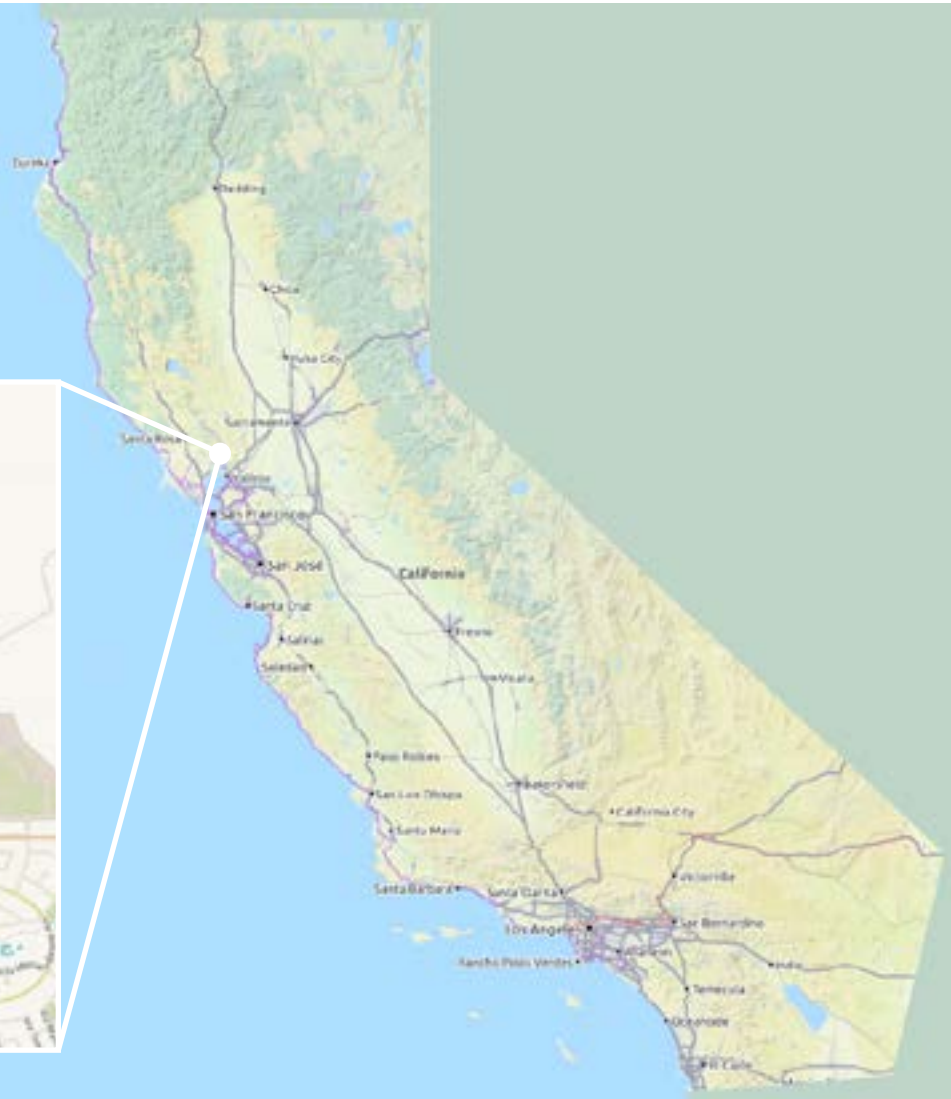
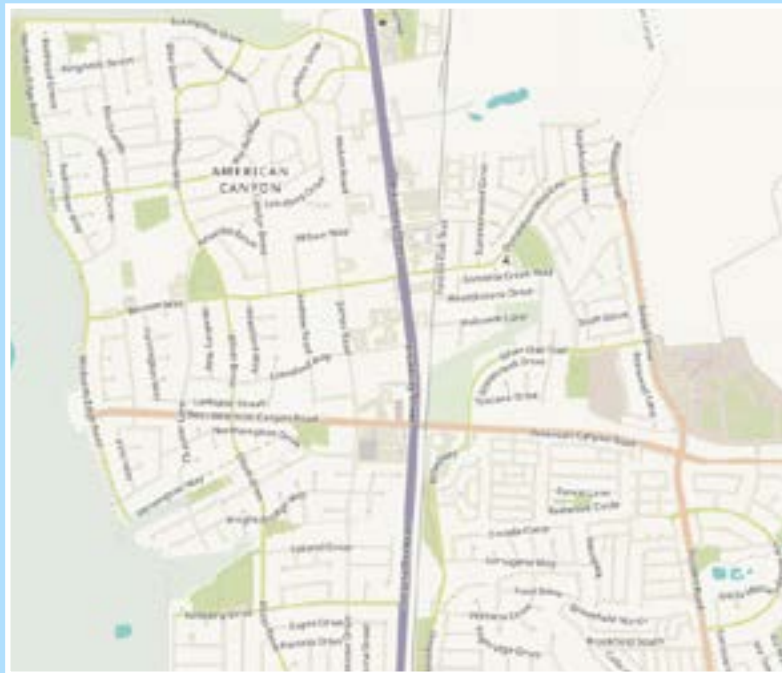
- 1960** | The American Canyon Water District formed with the ability to add, by vote, other necessities for the area. This District was able to expand sewer systems and Recreation District services for the benefit of the area. Under the Water District, the separate Boards were elected and formed the much needed services for the benefit of the area. American Canyon was still governed by the Napa County Board of Supervisors.
- 1963** | The first attempt to incorporate American Canyon was in 1963 when the community felt the governing body was too far away, the area lacked an identity, and because Solano County and Vallejo began looking into annexing the area. A committee was formed to explore the options. 500 signatures were collected to place the question on the ballot, but it failed to pass. Napa County collected taxes as it was the governing body. Schools were governed by the Napa County School District. With addresses and telephone numbers coming from Vallejo, American Canyon felt like a no man's land.
- 1990** | A committee formed to organize another attempt at incorporation. Additional residents moved to the area and more services were needed. The area also became exceedingly more diverse than the rest of the county and community identity was becoming more important. Incorporation was a complicated process, but the Board of Supervisors agreed to put it on the ballot and it was overwhelmingly approved.
- 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" Mikolojcik, 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 Overview

## About American Canyon

American Canyon was incorporated on January 1, 1992 as a General Law City with a Council/Manager form of government. Policy making authority is vested in a five-member City Council; four council-members and a directly elected Mayor. Day-to-day administration is provided by a City Manager, serving under the direction of the Council. Operating departments include Administration, Community Development, Public Works, Finance, and Parks and Recreation.

The current population is 20,803 with a build-out population estimated at 25,000. Located at the southeastern end of Napa County, the City is roughly 6.60 square miles in size. The City is approximately 40 miles northeast of San Francisco and is bounded geographically by the Napa River to the west, the foothills of the Sulphur Springs Mountain Range to the east, the City of Vallejo to the south and vineyards and the Napa Airport to the North.

## Public Safety

American Canyon is a safe community with few major crimes reported. Law enforcement services are provided through a contract with the Napa County Sheriff's Office. The Police department believes in the philosophy of community policing and is active at community events. The department responds to all calls for service 24 hours a day, 365 days a year and utilizes the resources from the Napa County Sheriff's Office for major incidents and investigations.

The American Canyon Fire Protection District provides all risk emergency services including response to structural and wild land fires; rescue calls including structure collapse rescue, vehicle extrication; low to high angle rescue; and confined space and trench rescue. The District is a first responder service for medical emergencies providing advanced life support (paramedic) intervention.

## Housing Availability, Pricing, + Rentals

The housing supply in American Canyon is approximately 80% single family homes, 14% mobile homes and 6% multi-family homes. Neighborhoods range from older to high-end new subdivisions. Housing prices are moderate in spite of the City's close proximity (about 40 miles) to San Francisco and its location in the Napa Valley.

The sales price of existing homes range from \$200,000 to \$1,160,000 with a median price of \$675,482. There are 5 mobile home parks with a total of 840 spaces available. The City has a Rent Stabilization Ordinance that limits rent increases at mobile home parks. Apartments rent from \$1,800 to \$3,200 per month. Home rentals range from \$2,300 to \$3,500 per month. Vacancy rates are very low, 4.9% as of January, 2020. The City has a state-certified Housing Element and is actively involved in developing affordable housing.

## Taxes + Assessments

In American Canyon, Property Tax is 1% of assessed value. Sales Tax is 7.75%. Business Licenses are on a sliding scale based upon gross receipts, capped at \$1,500 annually. The Transient Occupancy Tax is 12%. There is a Fire Assessment Fee of approximately \$79 per household with Business Fees based on type of construction, potential fire hazard, and fire equipment installed. The City has an adopted Impact Fee schedule for water, sewer, parks, traffic, and civic facilities. Currently, there are no Utility User Taxes or Mello-Roos Assessment Districts in American Canyon. There is a Landscaping and Lighting Assessment District comprised of the LaVigne Subdivision, the Vintage Ranch Subdivision, and the Napa Junction Mixed-Use Development. All fees are included in Appendix F.

# Community Overview

## Utilities

### Water

The City of American Canyon's water supply comes from the North Bay Aqueduct (State Water Project). Water pressure is maintained at 65 to 88 psi with flows sufficient to meet the needs of most commercial and industrial projects. The City also receives both raw and treated water through agreements with the City of Vallejo. All new development is required to maintain a Zero Water Footprint which is defined as "no loss in reliability or increase in water rates for existing water service customers due to requested increased demand for water within the City's Water Service Area."

### Sewer

The City owns and operates the American Canyon Water Reclamation Facility (WRF) commissioned in 2001. The service area extends from the Napa/Solano County line north to Fagan Creek. The plant is a secondary/tertiary treatment plant and was one of the first treatment plants in the country to use a Membrane Bio Reactor and ultraviolet light disinfection. The plant is a 1.56 million gallons per day wastewater treatment facility designed to meet very strict state standards.

### Recycled Water

The City of American Canyon depends on recycled water as an integral piece of its overall water supply portfolio. Over the past several years, the City has made significant strides in constructing the primary components of a distribution system including a pump station at the WRF, a 1.0 million gallon elevated storage tank on the east side, a 1.5 million gallon elevated tank at the WRF and 13 miles of distribution pipeline. Several new construction projects in the last year have been dual plumbed to allow for use of recycled water to flush toilets and to water landscaping.

### Storm Drainage

A Storm Drain Master Plan was completed in 1996. The City participates in the National Flood Insurance Program. Given its proximity to the Napa River, development in American Canyon must comply with the Regional Water Quality Control Board regulation, as well as other State and Federal regulatory agencies.

### Solid Waste Disposal

Under a franchise agreement with the City, American Canyon Recology provides garbage pick-up for all residents and businesses. Additional services include street sweeping, curbside recycling and a Household Hazardous Waste Collection Center.

## Education

The City is part of the Napa Valley Unified School District. American Canyon is home to three elementary schools, one middle school and one high school. NVUSD is planning to construct two new elementary schools and a new middle school in the near term. Napa Valley College is approximately 6 miles north and Solano Community College is 15 miles east in Fairfield. Several universities are in close proximity to American Canyon including Touro University at Mare Island, California State University Maritime Academy in Vallejo and Pacific Union College north of Napa.

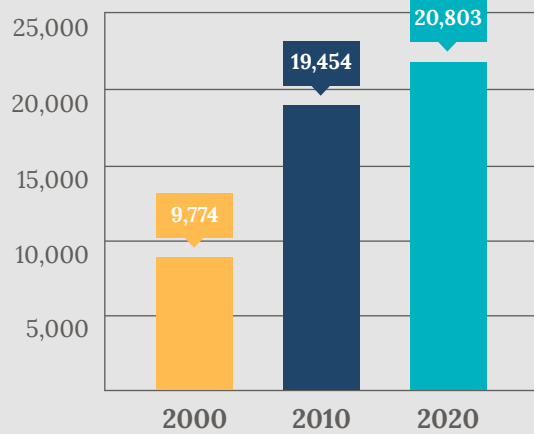
## Transportation

More than 112 miles of City streets run throughout American Canyon. State Highway 29 runs through the City and intersects with Highway 12 at the north end of town and Highway 37 near the south end. Highway 12 extends east to I-80 (3 miles) and west to the counties of Sonoma and Marin and Highway 101 (25 miles). Highway 37 is located one mile south of town and connects to I-80 or Highway 101.

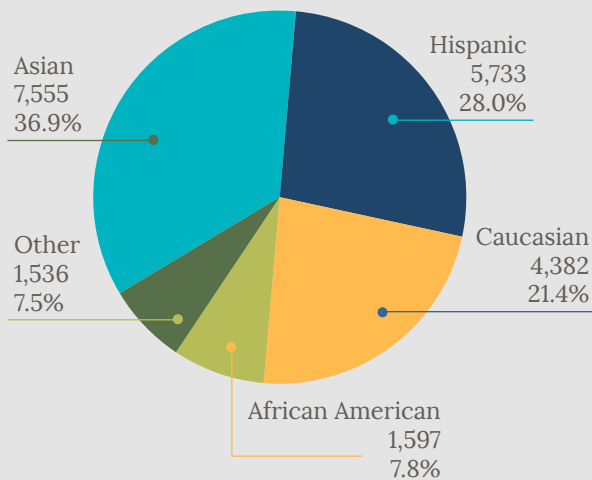
# Community Demographics

## Population At A Glance

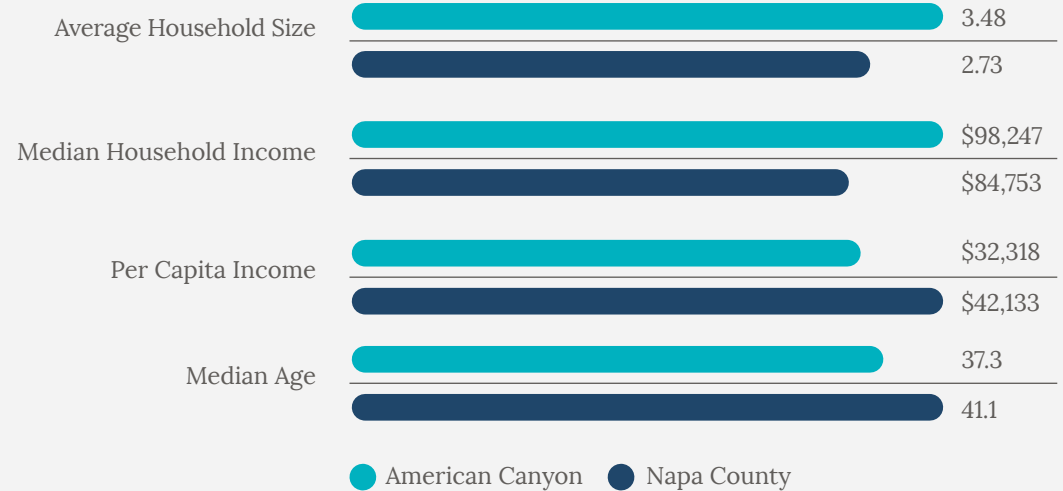
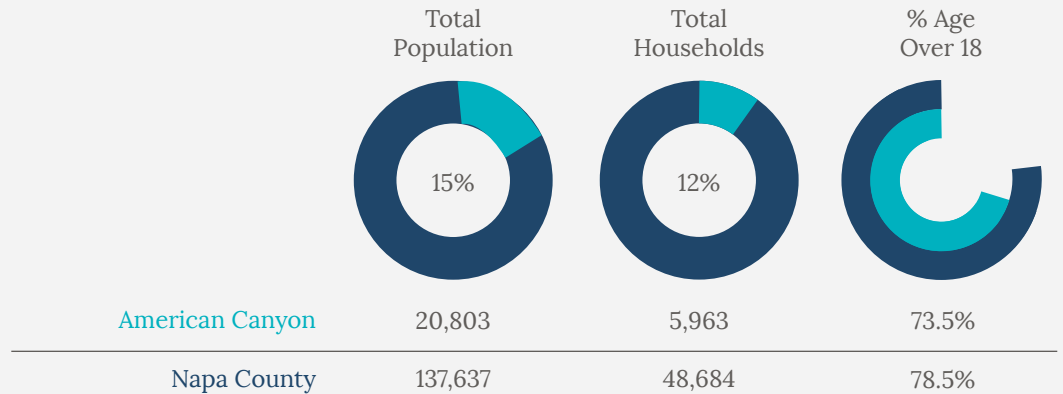
Growth Over Time



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

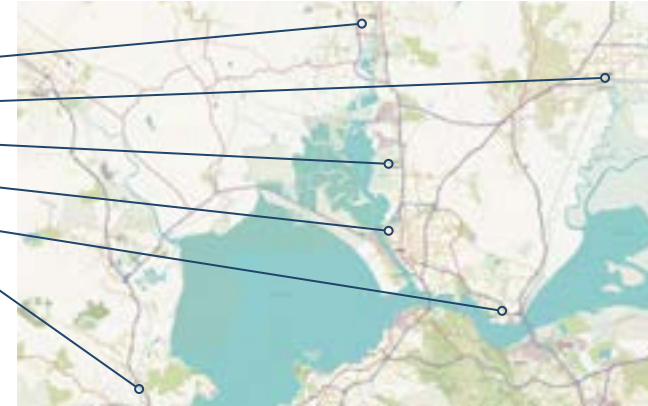
### Top Employers in 2020

Walmart	326 employees
G.L. Mezzetta	300 employees
American Canyon Schools	298 employees
Ikea Distribution Services	183 employees
A Bright Future, Inc.	180 employees
Coca-Cola	160 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%  
 \$806,035\*  
 AmCan - 26%  
 \$675,482\*  
 Solano Co - 34%  
 Vacaville \$551,963\*  
 Fairfield \$552,461\*  
 Vallejo \$502,139\*  
 Benicia \$751,672\*



\* 2021 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

May 2021

American Canyon	\$ 675,482
Benicia	\$ 751,672
Fairfield	\$ 552,461
Napa	\$ 806,035
San Francisco	\$ 1,464,979
Vallejo	\$ 502,139

<b>Population</b> 20,803	
<b>Median Household Income</b> \$98,247	
<b>Median Home Value</b> \$675,482	
<b>Median Age</b> 37.3	
<b>Housing Units</b> 6212	
<b>Average Size of Household</b> 3.48	

## Public Works

At A Glance

Miles of Streets Maintained	112
Miles of Water Pipeline	82
Water Storage Tanks (potable)	3
Total Gallons Stored	4.7 million
Recycled Water Storage Tanks	2
Total Gallons Stored	2.5 million
Gallons of Drinking Water Annual	999,730,871
Hydrants in AmCan	666

## Business and Other

American Canyon Statistics

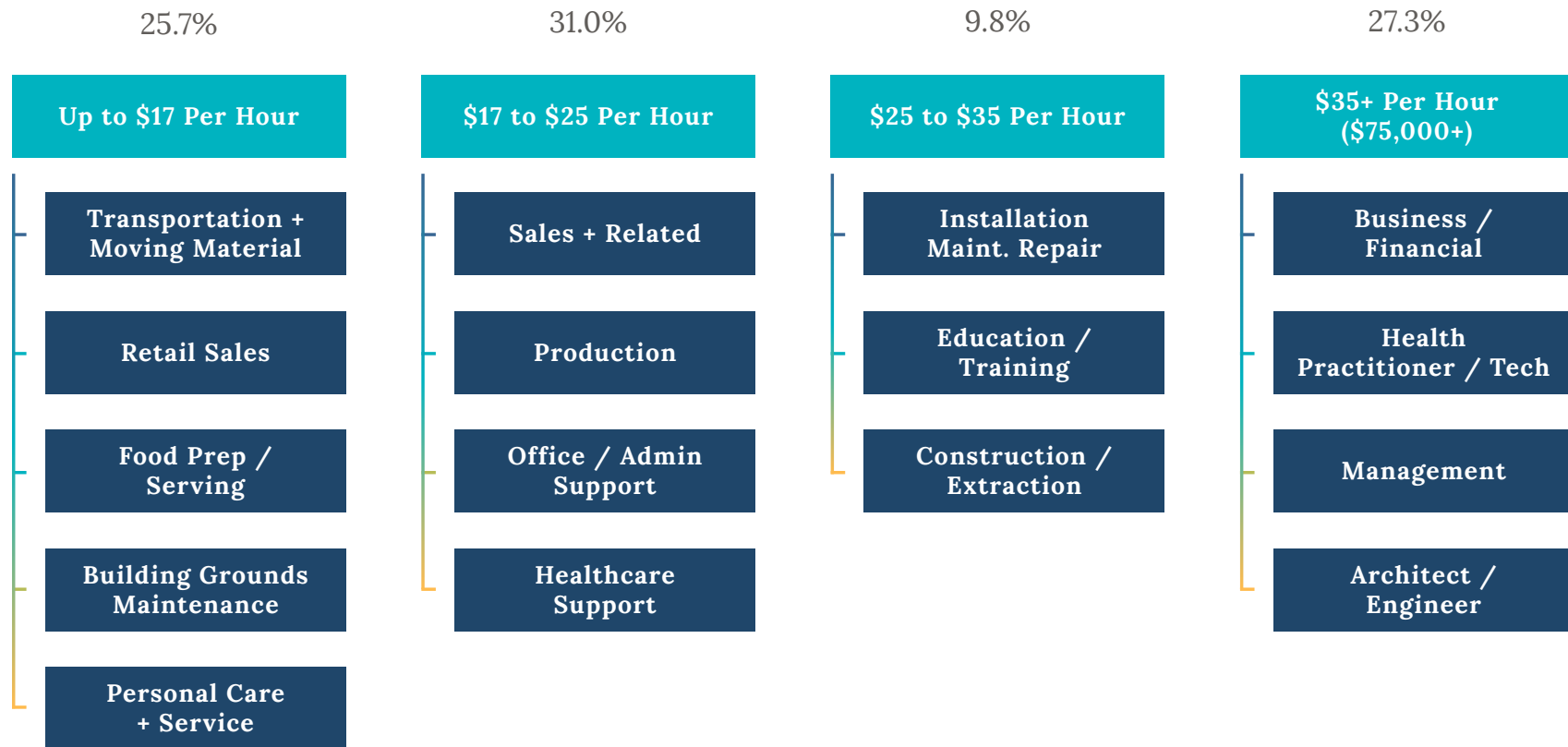
Business Licenses Issued 2020	2,586
Commerical and Industrial	364
Home-Based Businesses	317
Registered Voters	12,921
Development Entitlement	66
Applications processed in 2019	

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 2021

## Water Statistics for 2020/21

### Water Treatment Plant Potable

1,098,184,306 gallons

### Water Reclamation Facility Wastewater

646,675 gallons

### Reclaimed Water Produced

122,700,948 gallons

### Miles of Potable Water Pipeline

82 miles

### Water Pipeline Repaired

0 Feet

### Number of Leaks Repaired

20

## Electricity Usage

### Usage at City Facilities

### KWH

City Hall	
4381 Broadway Street - Upstairs	48,455
4381 Broadway Street - Downstairs	135,303
Public Safety Building	
911 Donaldson Way	18,660
Fire Annex	
225 James Road	10,469
Senior Center	
2185 Elliott Drive	57,733
Corp Yard	
205 Wetlands Edge Road	50,205
Water Treatment Plant	
250 Kirkland Ranch Road	574,599
Water Reclamation Facility	
151 Mezzetta Court	1,197,223
Pump Stations	
1000 Sarcedo Way	34,309
1000 Palestrina Court	7
Green Island	24,196
499 Tower Road	3,456
4545 Hess Road	877
Sunset Meadows	24,094
Kimberly	6,032
Water Tanks	
87 Theresa Avenue	7,295
1 Napa Junction Road	9,601

## Garbage Statistics for 2020

### Total Tonnage Collected

19,744.218 tons

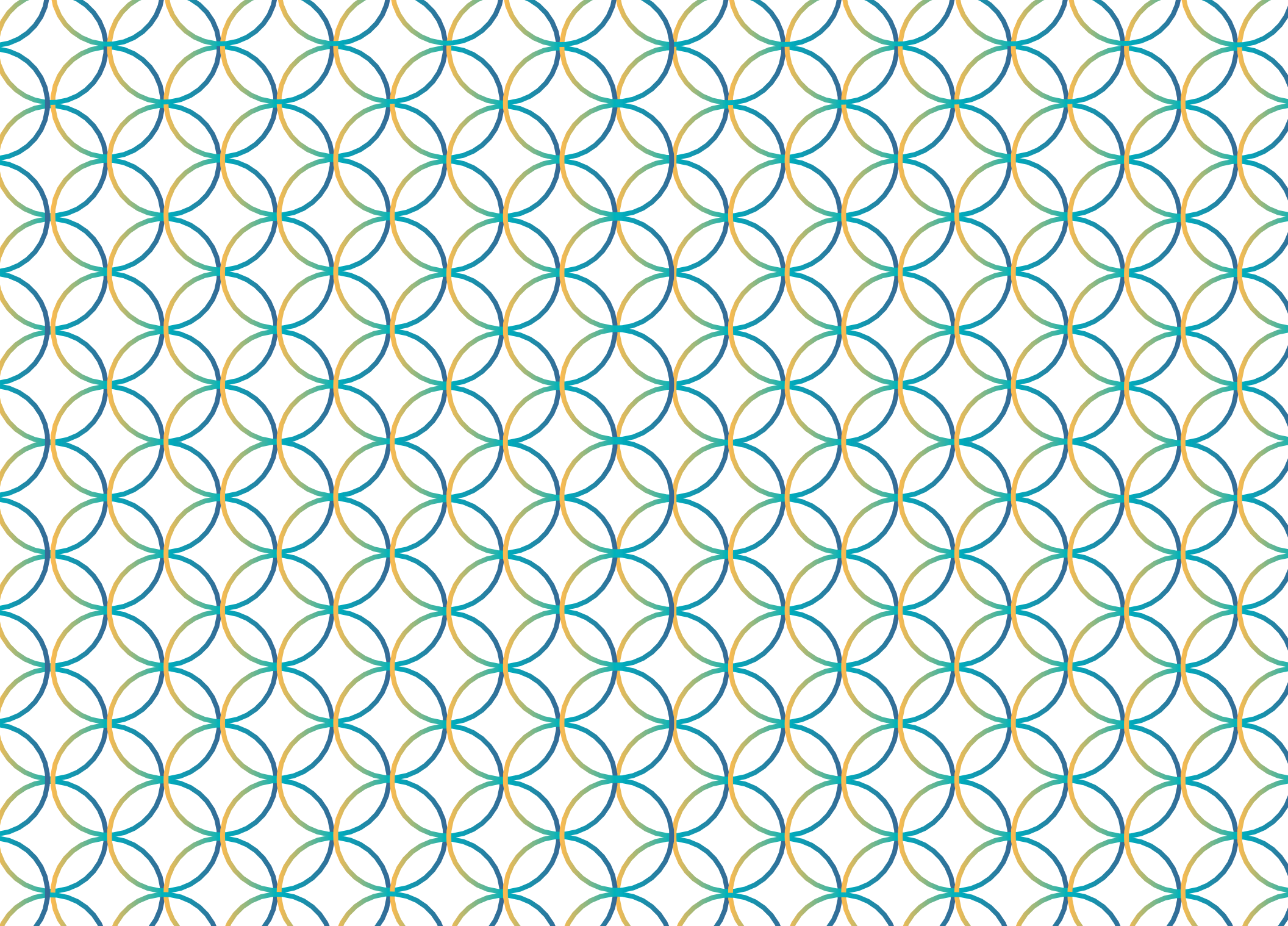
### Percentage Diverted

40%





# Budget Summaries



# Budget Summary

## Introduction

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

- 10 year comparison of actual and projected General Fund revenue and expense from fiscal year 2020-21 through 2030-31
- 10 year comparison of actual and projected Fund Balance and Reserve Projections from fiscal year 2020-21 through 2030-31
- Big picture views of revenue sources and estimated expenses by department
- Listing all funds with beginning balances on 7/1/21, projected revenues and expenses and estimated ending balances as of 6/30/22
- 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 E

# General Fund Multi-Year Projections

## General Fund Revenue and Expense Projections

	FY 2020-21 Estimate	FY 2021-22 Proposed	FY 2022-23 Forecast	FY 2023-24 Forecast	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast
<b>Revenues <sup>(1)</sup></b>											
Property Tax <sup>(2)</sup>	11,505,600	11,999,000	12,478,960	12,853,329	12,981,862	13,111,681	13,505,031	13,910,182	14,327,488	14,757,312	15,200,032
Sales Tax <sup>(2)</sup>	2,580,200	2,730,000	2,825,550	2,825,550	2,882,061	2,982,933	3,087,336	3,195,393	3,307,231	3,422,984	3,542,789
Transient Occupancy Tax <sup>(2)</sup>	967,600	1,379,000	1,516,900	1,668,590	1,835,449	1,927,221	2,023,583	2,124,762	2,231,000	2,342,550	2,459,677
Other Taxes - Cardroom, TBID, etc. <sup>(3)</sup>	245,400	445,700	557,125	612,838	649,608	675,592	702,616	730,720	759,949	790,347	821,961
Franchise Taxes	766,700	835,100	851,802	868,838	886,215	903,939	922,018	940,458	959,267	978,453	998,022
Fines and Forfeitures	63,700	95,000	95,950	96,910	97,879	98,857	99,846	100,844	101,853	102,871	103,900
Licences and Permits	377,800	362,500	391,500	422,820	448,189	475,081	503,585	533,801	576,505	622,625	672,435
Intergovernmental	56,800	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000
Charges for Services	277,600	437,800	485,958	539,413	558,252	577,870	606,764	637,102	668,957	702,405	737,525
Charges for Developer Projects	621,800	491,000	543,690	594,784	618,876	644,670	673,214	706,875	746,209	794,193	845,644
Interest and Rents	630,900	769,150	806,960	846,635	888,266	931,951	977,791	1,025,893	1,076,368	1,129,334	1,184,915
Other Revenues	564,800	642,900	713,619	777,845	832,294	873,909	917,604	963,484	1,011,658	1,062,241	1,115,353
Transfers In	2,523,600	2,727,900	2,798,545	2,883,222	2,936,569	2,954,885	2,973,383	3,029,435	3,087,168	3,146,633	3,207,882
<b>Total Operating Revenues</b>	<b>21,182,500</b>	<b>22,968,050</b>	<b>24,119,559</b>	<b>25,043,773</b>	<b>25,668,520</b>	<b>26,211,589</b>	<b>27,045,771</b>	<b>27,951,949</b>	<b>28,906,653</b>	<b>29,904,950</b>	<b>30,943,135</b>
<b>Expenditures <sup>(1)</sup></b>											
Salaries <sup>(4)</sup>	4,401,700	5,404,464	5,620,643	5,845,468	6,079,287	6,322,458	6,575,357	6,838,371	7,111,906	7,396,382	7,692,237
Benefits	1,535,400	1,591,900	1,623,738	1,656,213	1,689,337	1,723,124	1,757,586	1,792,738	1,828,593	1,865,165	1,902,468
Retirement (CalPERS) <sup>(5)</sup>	721,800	894,200	934,439	976,489	1,020,431	1,066,350	1,114,336	1,164,481	1,216,883	1,271,642	1,328,866
Retiree Medical (OPEB)	233,400	228,500	233,070	237,731	242,486	247,336	252,282	257,328	262,475	267,724	273,079
Subtotal Personnel	6,892,300	8,119,064	8,411,890	8,715,901	9,031,541	9,359,268	9,699,561	10,052,918	10,419,856	10,800,913	11,196,650
Supplies and Services	4,114,450	4,647,820	4,861,338	5,085,229	5,179,869	5,276,330	5,374,649	5,528,609	5,687,981	5,852,023	6,020,874
Internal Service Funds	1,443,200	1,598,000	1,645,940	1,695,318	1,712,271	1,729,394	1,729,394	1,729,394	1,763,982	1,799,262	1,835,247
Debt Service	491,600	156,500	156,500	156,500	156,500	156,500	156,500	156,500	156,500	156,500	156,500
Sheriff Contract <sup>(6)</sup>	6,778,700	7,192,166	7,407,931	7,630,169	7,859,074	8,094,846	8,337,692	8,587,822	8,845,457	9,110,821	9,384,145
Economic Development	452,300	405,000	425,250	446,513	455,443	464,552	473,843	488,058	502,700	517,781	533,314
Street Maintenance	30,000	30,000	30,150	30,301	30,452	30,605	30,758	30,911	31,066	31,221	31,377
Utilities & Maintenance	471,000	517,000	548,020	580,901	592,519	604,370	616,457	634,951	660,349	686,763	714,233
All Other Expenditures	37,700	298,700	292,990	286,709	279,800	276,000	272,010	267,820	263,421	258,802	253,953
Subtotal Non-Personnel	13,818,950	14,845,186	15,368,119	15,911,640	16,265,928	16,632,596	16,991,302	17,424,066	17,911,456	18,413,172	18,929,643
<b>Total Operating Expenditures</b>	<b>20,711,250</b>	<b>22,964,250</b>	<b>23,780,009</b>	<b>24,627,541</b>	<b>25,297,469</b>	<b>25,991,864</b>	<b>26,690,863</b>	<b>27,476,984</b>	<b>28,331,312</b>	<b>29,214,086</b>	<b>30,126,294</b>
<b>Annual Surplus (Shortfall)</b>	<b>471,250</b>	<b>3,800</b>	<b>339,550</b>	<b>416,232</b>	<b>371,051</b>	<b>219,725</b>	<b>354,908</b>	<b>474,965</b>	<b>575,341</b>	<b>690,864</b>	<b>816,842</b>
<b>Ending Fund Balance</b>	<b>11,030,182</b>	<b>11,033,982</b>	<b>11,373,533</b>	<b>11,789,764</b>	<b>12,160,815</b>	<b>12,380,540</b>	<b>12,735,448</b>	<b>13,210,412</b>	<b>13,785,754</b>	<b>14,476,618</b>	<b>15,293,459</b>

- (1) Assumes recovery from pandemic for two to three years with an easing for one to two years (mild recession) and a moderated recovery following.
- (2) 5-Year Forecast based on consultant data with trend analysis for year 6 and beyond.
- (3) Assume return to near pre-pandemic levels in current year budget with growth in following year for newly added gaming tables and moderated growth in future years.
- (4) Includes positions as presented in recommended budget. No additional positions are assumed. Reflects all changes as per current labor MOU. 4% per year increase assumed for all years.
- (5) Assumes 4.5% growth per consultant projection.
- (6) Assumes 3% growth per year per existing contract and expected rates of inflation.

# General Fund Multi-Year Projections

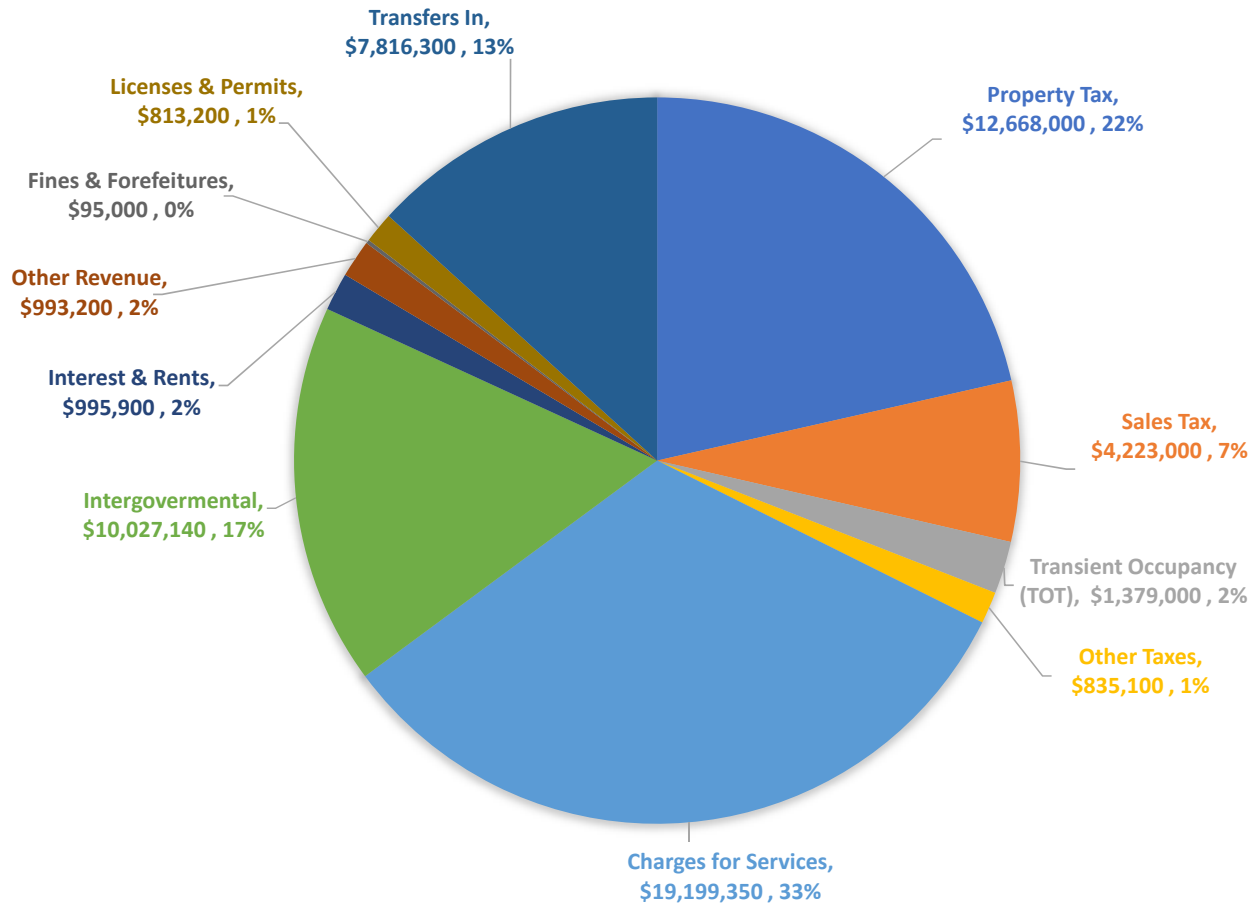
## General Fund - Fund Balance and Reserve Projections

Reserves	FY 2020-21 Estimate	FY 2021-22 Proposed	FY 2022-23 Forecast	FY 2023-24 Forecast	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast	FY 2029-30 Forecast	FY 2030-31 Forecast
<b>General Fund Committed Reserve</b>											
Target Reserve <sup>(1)</sup>	5,234,191	5,741,063	5,741,063	5,945,002	6,156,885	6,324,367	6,497,966	6,672,716	6,869,246	7,082,828	7,303,521
Amount Funded, beginning of year	4,736,894	4,868,945	5,031,064	5,193,198	5,361,817	5,537,181	5,719,560	5,909,234	6,106,494	6,311,645	6,525,003
Increase to Reserve <sup>(2)</sup>	132,051	162,119	162,134	168,619	175,364	182,379	189,674	197,261	205,151	213,357	221,891
Amount Funded, end of year	4,868,945	5,031,064	5,193,198	5,361,817	5,537,181	5,719,560	5,909,234	6,106,494	6,311,645	6,525,003	6,746,894
<b>Capital Projects Committed 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	2,000,000	2,000,000
Amount Funded, beginning of year	1,418,360	1,518,360	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
Increase (Decrease) to Reserve <sup>(3)</sup>	100,000	481,640	-	-	-	-	-	-	-	-	-
Amount Funded, end of year	1,518,360	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	2,000,000
<b>Economic Development Assigned Reserve</b>											
Target Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Amount Funded, beginning of year	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Increase to Reserve	-	-	-	-	-	-	-	-	-	-	-
Amount Funded, end of year	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Increase (Decrease) to Reserves</b>											
<b>"All Other" Fund Balance<sup>(4)</sup></b>											
Beginning Unassigned Fund Balance	2,650,256	2,866,798	2,213,691	2,405,336	2,652,948	2,848,635	2,885,981	3,051,215	3,328,919	3,699,109	4,176,616
Beginning "All Other" Fund Balance	985,623	776,080	789,228	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
Net Operating Results to Fund Balance	(6,149)	(653,107)	191,645	247,612	195,687	37,346	165,234	277,704	370,190	477,507	594,950
Increase (Decrease) to Reserves	13,148	13,148	(14,228)	-	-	-	-	-	-	-	-
Ending Unassigned Fund Balance	2,866,798	2,213,691	2,405,336	2,652,948	2,848,635	2,885,981	3,051,215	3,328,919	3,699,109	4,176,616	4,771,566
Ending "All Other" Fund Balance	776,080	789,228	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000	775,000
<b>Total Beginning Fund Balance</b>	<b>10,791,133</b>	<b>11,030,183</b>	<b>11,033,983</b>	<b>11,373,533</b>	<b>11,789,765</b>	<b>12,160,816</b>	<b>12,380,541</b>	<b>12,735,448</b>	<b>13,210,413</b>	<b>13,785,754</b>	<b>14,476,618</b>
<b>Total Ending Fund Balance</b>	<b>11,030,183</b>	<b>11,033,983</b>	<b>11,373,533</b>	<b>11,789,765</b>	<b>12,160,816</b>	<b>12,380,541</b>	<b>12,735,448</b>	<b>13,210,413</b>	<b>13,785,754</b>	<b>14,476,618</b>	<b>15,293,460</b>

- (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. Funding is calculated as a reduction of ending unassigned fund balance.
- (3) Minimum increase is \$100,000 per year until Target Reserve achieved.
- (4) "All Other" Fund Balance includes nonspendable, restricted, committed, assigned, and unassigned balances remaining.

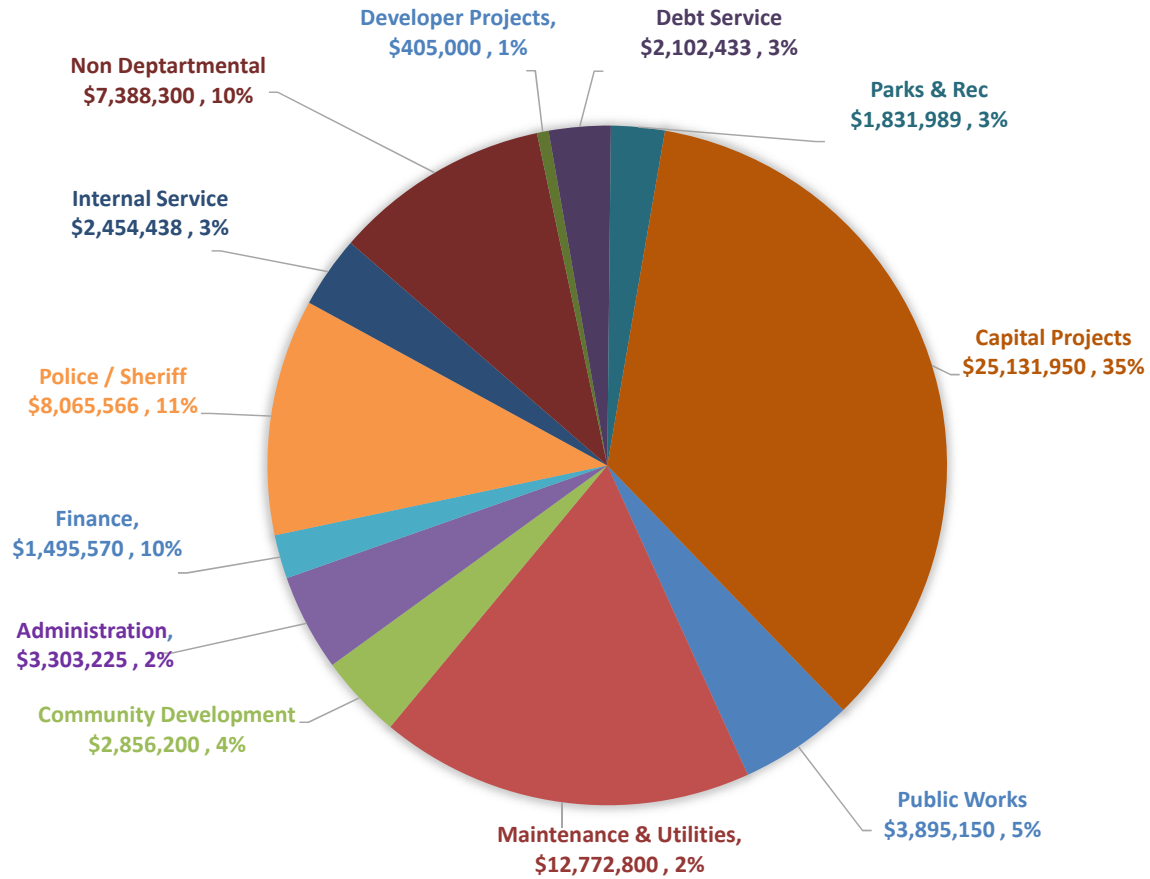
# Summary - Revenues

## Revenue Summary Chart



# Summary - Expenses

## Expense Summary Chart



# Summary - Funds

Fund No.	Fund	Estimated Ending Balance at 6/30/2021	Estimated Revenues & Transfers In	Appropriations & Transfer Out	Estimated Balance at 6/30/22
<b>General Fund</b>					
100	General Fund	\$ 11,030,183	22,477,050	22,559,250	\$ 10,947,983
105	Developer Projects	-	491,000	405,000	86,000
	<b>Total General Fund</b>	<b>\$ 11,030,183</b>	<b>22,968,050</b>	<b>22,964,250</b>	<b>\$ 11,033,983</b>
<b>Special Revenue Funds</b>					
210	Storm Drain/Measure A	\$ 7,007,256	55,300	525,000	\$ 6,537,556
211	Measure T	1,540,075	1,504,300	1,223,700	1,820,675
212 & 213	Gas Tax/HUTA & RMRA	1,132,792	926,565	1,151,700	907,657
215	CalHome	26,749	660,000	660,000	26,749
216	CDBG	4,748	1,200	-	5,948
217	HOME	36,850	750,000	750,000	36,850
218	Citizens Options for Public Safety (COPS)	21,609	140,700	140,000	22,309
220	BEGIN Program	39,012	68,000	96,000	11,012
230	State Grants	243,724	5,556,450	5,556,450	243,724
240	Federal Grants	(149,755)	1,947,925	1,947,925	(149,755)



# Summary - Funds

Fund No.	Fund	Estimated Ending Balance at 6/30/2021	Estimated Revenues & Transfers In	Appropriations & Transfer Out	Estimated Balance at 6/30/22
252	Newell Open Space	162,063	6,300	10,600	157,763
254	La Vigne Open Space Maintenance	174,652	1,400	8,000	168,052
261-263	Lighting & Landscaping Assmt District	2,577,188	612,300	455,600	2,733,888
275	General Plan Update	222,691	14,800	54,800	182,691
280	Cannabis	(9,757)	5,000	2,000	(6,757)
281	Community Facilities District	2,778,174	5,056,700	7,700,000	134,874
282	Legal Settlement	422,500	-	-	422,500
	<b>Total Special Revenue Funds</b>	<b>\$ 16,230,571</b>	<b>17,306,940</b>	<b>20,281,775</b>	<b>\$ 13,255,736</b>
<b>Capital Project Funds</b>					
310	Park Impact Fees	\$ 1,258,379	23,300	294,900	\$ 986,779
320	Traffic Impact Fees	5,637,429	305,100	2,075,775	3,866,754
330	Civic Impact Fees	1,536,838	188,600	-	1,725,438
340	Affordable Housing	264,354	430,600	138,300	556,654
370	Zero Water Footprint	321,300	158,700	427,500	52,500
380	Utility Underground	160,094	-	-	160,094
	<b>Total Capital Projects Funds</b>	<b>\$ 9,178,394</b>	<b>1,106,300</b>	<b>2,936,475</b>	<b>\$ 7,348,219</b>

# Summary - Funds

Fund No.	Fund	Estimated Ending Balance at 6/30/2021	Estimated Revenues & Transfers In	Appropriations & Transfer Out	Estimated Balance at 6/30/22
<b>Debt Service Funds</b>					
420	Cabernet Village / City Hall	\$ 2,100	98,400	98,400	\$ 2,100
<b>Enterprise Funds</b>					
510	Water Operations	\$ 9,391,889	8,625,100	12,241,800	\$ 5,775,189
520	Water Capacity Fees	1,222,777	1,285,200	183,200	2,324,777
540	Wastewater Operations	3,432,572	4,670,000	10,173,681	(2,071,109)
550	Wastewater Capacity Fees	879,670	579,200	47,200	1,411,670
580	Recycled Water	(14,218)	122,700	191,300	(82,818)
	<b>Total Enterprise Funds</b>	<b>\$ 14,912,690</b>	<b>15,282,200</b>	<b>22,837,181</b>	<b>\$ 7,357,709</b>
<b>Internal Service Funds</b>					
651	Building Maintenance	\$ 113,081	593,300	678,800	\$ 27,581
652	Fleet	228,101	889,800	1,093,200	24,701
653	Information Systems	37,503	615,400	627,540	25,363
654	Legal Services	200	184,800	185,000	-
	<b>Total Internal Service Funds</b>	<b>\$ 378,885</b>	<b>2,283,300</b>	<b>2,584,540</b>	<b>\$ 77,645</b>
<b>Total All Funds</b>		<b>\$ 51,510,132</b>	<b>\$ 59,045,190</b>	<b>\$ 71,702,621</b>	<b>\$ 38,852,701</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 Tax	\$ 12,668,000	11,999,000	-	-	669,000	-	-	-
Sales Tax	\$ 4,223,000	2,730,000	-	-	1,493,000	-	-	-
Transient Occupancy Tax(TOT)	\$ 1,379,000	1,379,000	-	-	-	-	-	-
Other Taxes	\$ 835,100	835,100	-	-	-	-	-	-
Charges for Services	\$ 19,199,350	436,950	491,000	14,869,100	14,800	-	2,282,600	1,104,900
Intergovernmental	\$ 10,027,140	53,000	-	-	9,974,140	-	-	-
Interest and Rents	\$ 995,900	770,000	-	142,000	81,800	-	700	1,400
Other Revenues	\$ 993,200	652,900	-	271,100	69,200	-	-	-
Fines, Forfeitures, and Penalties	\$ 95,000	95,000	-	-	-	-	-	-
Licences, Permits, and Fees	\$ 813,200	808,200	-	-	5,000	-	-	-
Other Financing Sources	\$ -	-	-	-	-	-	-	-
Transfers In	\$ 7,816,300	2,717,900	-	-	5,000,000	98,400	-	-
<b>Total Revenues</b>	<b>\$ 59,045,190</b>	<b>22,477,050</b>	<b>491,000</b>	<b>15,282,200</b>	<b>17,306,940</b>	<b>98,400</b>	<b>2,283,300</b>	<b>1,106,300</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	\$ 190,900	190,900						
City Manager	787,875	787,875						
City Clerk	361,750	361,750						
City Attorney	395,000	395,000						
Human Resources	406,500	406,500						
Risk Management	636,100	636,100						
Economic Development	55,100	55,100						
Housing Services	152,100	152,100						
Neighborhood Program	317,900	317,900						
	<b>3,303,225</b>	<b>3,303,225</b>	-	-	-	-	-	-
<b>Finance</b>								
Finance	898,550	898,550						
Utility Billing	597,020	597,020						
	<b>1,495,570</b>	<b>1,495,570</b>	-	-	-	-	-	-
<b>Police / Sheriff</b>								
	<b>8,065,566</b>	<b>7,925,566</b>			<b>140,000</b>			
<b>Utilities &amp; Maintenance</b>								
U&M Administration	142,750	142,750						
Parks Maintenance	1,640,200	1,621,600			18,600			
Lighting & Landscape Assessment	455,600				455,600			
Water Enterprise	4,491,650			4,491,650				
Wastewater Enterprise	5,892,600			5,892,600				
Recycled Water Enterprise	150,000			150,000				
	<b>12,772,800</b>	<b>1,764,350</b>	-	<b>10,534,250</b>	<b>474,200</b>	-	-	-

# All Operating Funds Summary - Expenditures

	<b>Total All Funds</b>	<b>General Fund</b>	<b>Developer Projects</b>	<b>Enterprise Funds</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Internal Service Funds</b>	<b>Capital Projects Funds</b>
<b>Public Works</b>								
Public Works Administration	566,800	566,800						
Capital Projects	831,500	831,500						
Streets & Roads	1,182,050	879,050			303,000			
Storm Drainage	1,053,900	528,900			525,000			
City Engineer	260,900	260,900						
Community Facilities District	-							
	<b>3,895,150</b>	<b>3,067,150</b>	-	-	<b>828,000</b>	-	-	-
<b>Community Development</b>								
Planning	508,350	451,550			56,800			
Housing Services	1,536,900	30,900			1,506,000			
Building & Safety	810,950	810,950						
	<b>2,856,200</b>	<b>1,293,400</b>	-	-	<b>1,562,800</b>	-	-	-
<b>Parks &amp; Recreation</b>								
Parks & Rec Administration	569,500	569,500						
Recreation Programs	565,270	565,270						
Aquatics Programs	485,525	485,525						
Senior/Multi-Use Center	128,950	128,950						
Facility Rentals	82,744	82,744						
	<b>1,831,989</b>	<b>1,831,989</b>	-	-	-	-	-	-

# All Operating Funds Summary - Expenditures

	<b>Total All Funds</b>	<b>General Fund</b>	<b>Developer Projects</b>	<b>Enterprise Funds</b>	<b>Special Revenue Funds</b>	<b>Debt Service Funds</b>	<b>Internal Service Funds</b>	<b>Capital Projects Funds</b>
<b>Internal Service</b>								
Building Maintenance	670,200						670,200	
Fleet Operations	1,047,800						1,047,800	
Information Services	551,438						551,438	
Legal Services	185,000	-					185,000	
	<b>2,454,438</b>	-	-	-	-	-	<b>2,454,438</b>	-
<b>Non Departmental</b>	<b>7,388,300</b>	<b>1,721,500</b>		<b>5,648,700</b>			<b>18,100</b>	
<b>Debt Service</b>	<b>2,102,433</b>	<b>156,500</b>		<b>1,735,531</b>		<b>98,400</b>	<b>112,002</b>	
<b>Capital Projects</b>	<b>25,131,950</b>			<b>4,918,700</b>	<b>17,276,775</b>			<b>2,936,475</b>
<b>Developer Projects</b>	<b>405,000</b>		<b>405,000</b>					
<b>Total Budget</b>	<b>\$ 71,702,621</b>	<b>\$ 22,559,250</b>	<b>\$ 405,000</b>	<b>\$ 22,837,181</b>	<b>\$ 20,281,775</b>	<b>\$ 98,400</b>	<b>\$ 2,584,540</b>	<b>\$ 2,936,475</b>

# Summary – Staffing

## Summary – Staffing Full Time Equivalents (FTE)

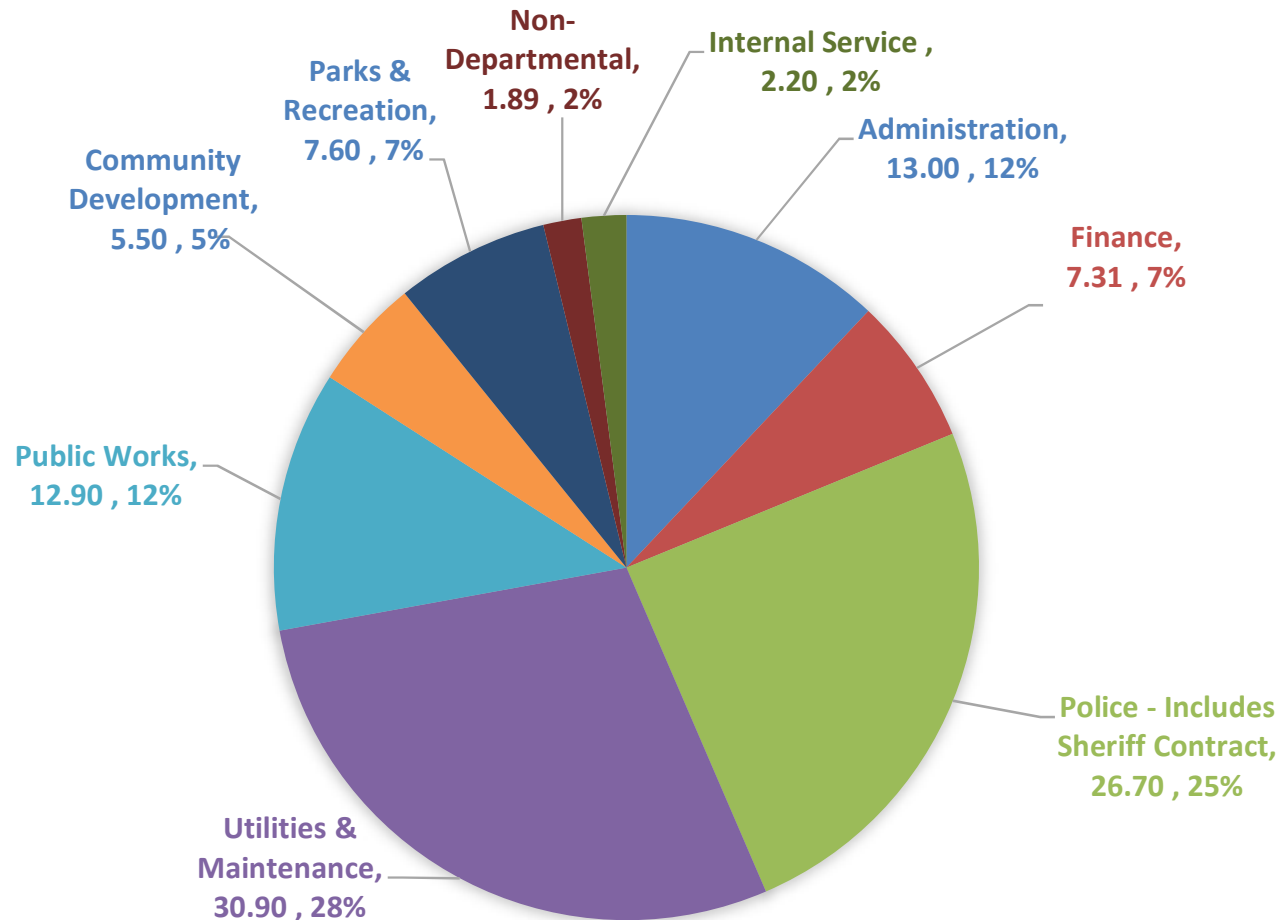
### Departments

	Authorized Personnel FY 19-20	Authorized Personnel FY 20-21	Proposed Authorized Personnel FY 21-22
Administration	12.00	13.00	13.00
Finance	7.90	7.90	7.31
Police - Includes Sheriff Contract	26.70	26.00	26.70
Utilities & Maintenance	-	36.60	30.90
Public Works	45.80	7.20	12.90
Community Development	6.50	5.50	5.50
Parks & Recreation	9.60	9.60	7.60
Non-Departmental	1.30	1.00	1.89
Internal Service	2.20	2.20	2.20
<b>Total Staffing</b>	<b>112.00</b>	<b>109.00</b>	<b>108.00</b>

# Summary – Staffing

## Summary – Staffing Full Time Equivalents (FTE)

### Summary Staffing Chart





# Summary – Staffing

## Summary – Staffing

Department and Divisions	Proposed Budget		
	Authorized Personnel FY 19-20	Authorized Personnel FY 20-21	Authorized Personnel FY 21-22
<b>Administration</b>			
City Council	5.00	5.00	5.00
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Neighborhood Programs	1.00	1.00	1.00
Human Resources	1.00	2.00	2.00
<b>Administration Total</b>	<b>12.00</b>	<b>13.00</b>	<b>13.00</b>
<b>Finance</b>			
Finance	4.10	4.10	3.51
Utility Billing	3.80	3.80	3.80
<b>Finance Total</b>	<b>7.90</b>	<b>7.90</b>	<b>7.31</b>
<b>Police</b>			
City Staff	2.70	2.00	2.70
Sheriff's Contract	24.00	24.00	24.00
<b>Police / Sheriff Total</b>	<b>26.70</b>	<b>26.00</b>	<b>26.70</b>
<b>Maintenance &amp; Utilities</b>			
Maintenance & Utilities Administration	-	0.90	0.90
Streets Maintenance	-	2.70	-
Maintenance & Utilities Storm Drain	-	2.70	-
Parks Maintenance	-	5.40	5.40
Water Treatment Plant	-	6.00	6.00
Water Distribution	-	5.25	5.25
Water-Non-Departmental	-	1.05	1.05
Wastewater Treatment Plant	-	6.00	6.00
Collections	-	3.25	3.25
Solid Waste Management	-	2.30	2.00
Wastewater Non-Departmental	-	1.05	1.05
<b>Maintenance &amp; Utilities Total</b>	<b>-</b>	<b>36.60</b>	<b>30.90</b>
<b>Public Works</b>			
Parks Maintenance	5.40	-	-
Public Works Administration	3.00	2.00	2.00
Capital Projects	4.00	3.00	3.00
Streets Maintenance	3.95	-	2.70

\* The Maintenance & Utilities Department oversees staff allocations in the Water and Wastewater Enterprise Funds.

# Summary - Staffing

## Summary - Staffing

Department and Divisions	Proposed Budget		
	Authorized Personnel FY 19-20	Authorized Personnel FY 20-21	Authorized Personnel FY 21-22
Storm Drainage	2.35	0.70	3.70
City Engineer	1.50	1.50	1.50
Water Treatment Plant	5.50	-	-
Water Distribution	5.25	-	-
Water-Non-Departmental	1.00	-	-
Wastewater Treatment Plant	6.50	-	-
Collections	3.25	-	-
Solid Waste Management	3.10	-	-
Wastewater Non-Departmental	1.00	-	-
<b>Public Works Total</b>	<b>45.80</b>	<b>7.20</b>	<b>12.90</b>
<b>Community Development</b>			
Planning	2.75	2.45	2.40
Housing Services	0.10	0.10	0.10
Building & Safety	3.65	2.95	3.00
<b>Community Development Total</b>	<b>6.50</b>	<b>5.50</b>	<b>5.50</b>
<b>Parks &amp; Recreation</b>			
Parks & Recreation Administration	3.10	3.10	2.00
Recreation Programs	4.30	4.30	4.00
Aquatics Programs	1.90	1.90	1.60
Facility Rentals	0.30	0.30	-
<b>Park &amp; Recreation Total</b>	<b>9.60</b>	<b>9.60</b>	<b>7.60</b>
<b>Non Departmental</b>			
Non Departmental	1.30	1.00	1.89
<b>Non Departmental Total</b>	<b>1.30</b>	<b>1.00</b>	<b>1.89</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
<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>109.00</b>	<b>108.00</b>

# Summary - Staffing by Position and Department

## Summary - Staffing

Position	Department								Total FTE
	Administration	Finance	Police	Utilities & Maintenance	Public Works	Community Development	Parks & Recreation	Non-Departmental	
Accounting Assistant I	-	2.00	-	-	-	-	-	-	2.00
Accounting Assistant III	-	3.00	-	-	-	-	-	-	3.00
Administrative Clerk I	-	-	0.30	-	-	-	1.00	0.70	2.00
Administrative Clerk II	-	-	-	-	1.00	1.00	-	-	2.00
Administrative Clerk III	1.00	-	-	-	-	-	-	-	1.00
Administrative Technician	-	-	-	1.00	1.00	1.00	1.00	-	4.00
Aquatics Supervisor	-	-	-	-	-	-	1.00	-	1.00
Assistant City Manager	1.00	-	-	-	-	-	-	-	1.00
Bldg. Maint. Worker	-	-	-	-	1.00	-	-	-	1.00
City Clerk	1.00	-	-	-	-	-	-	-	1.00
City Manager	1.00	-	-	-	-	-	-	-	1.00
Civil Eng Tech II	-	-	-	-	1.00	-	-	-	1.00
Code Enforcement Off	-	-	-	-	-	1.00	-	-	1.00
Community Dev Director	-	-	-	-	-	1.00	-	-	1.00
Deputy City Clerk	1.00	-	-	-	-	-	-	-	1.00
Engineer II	-	-	-	-	1.00	-	-	-	1.00
Engineer III	-	-	-	-	1.00	-	-	-	1.00
Env Specialist III	-	-	-	1.00	-	-	-	-	1.00
Env. Specialist II	-	-	-	1.00	-	-	-	-	1.00
Finance Director	-	1.00	-	-	-	-	-	-	1.00
Fire Executive Assistant	-	-	-	-	-	-	-	1.00	1.00
HR Assistant	1.00	-	-	-	-	-	-	-	1.00
HR Officer II	1.00	-	-	-	-	-	-	-	1.00
Lab Analyst	-	-	-	1.00	-	-	-	-	1.00
Maint and Utilities Dir	-	-	-	1.00	-	-	-	-	1.00
Maintenance Supervisor	-	-	-	3.00	1.00	-	-	-	4.00
Maintenance Worker I	-	-	-	4.00	3.00	-	-	-	7.00
Maintenance Worker II	-	-	-	4.00	3.00	-	-	-	7.00
Maintenance Worker III	-	-	-	1.00	-	-	-	-	1.00
Management Analyst II	1.00	2.00	-	-	-	-	-	-	3.00
Mechanic	-	-	-	-	1.00	-	-	-	1.00
P&O Space Proj Coord	-	-	-	-	-	-	-	-	-
P&R Director	-	-	-	-	-	-	1.00	-	1.00
Permit Technician	-	-	-	-	-	1.00	-	-	1.00
Plant Maint Mech II	-	-	-	1.00	-	-	-	-	1.00
Plant Maint Mechanic I	-	-	-	1.00	-	-	-	-	1.00
Plant Operator Apprentic	-	-	-	1.00	-	-	-	-	1.00
Plant Operator I	-	-	-	1.00	-	-	-	-	1.00
Plant Operator III	-	-	-	5.00	-	-	-	-	5.00
Police Technician	-	-	2.00	-	-	-	-	-	2.00
Public Works Superintend	-	-	-	-	1.00	-	-	-	1.00
PW Director	-	-	-	-	1.00	-	-	-	1.00
Recreation Coordinator	-	-	-	-	-	-	2.00	-	2.00
Recreation Supervisor	-	-	-	-	-	-	1.00	-	1.00
Senior Civil Engineer	-	-	-	-	1.00	-	-	-	1.00
Senior Planner	-	-	-	-	-	1.00	-	-	1.00
Sustainability Coord (Wtr Resource Analyst)	-	-	-	1.00	-	-	-	-	1.00
Wastewater Operations Mg	-	-	-	1.00	-	-	-	-	1.00
Water Systems Manager	-	-	-	1.00	-	-	-	-	1.00
<b>Grand Total FTE</b>	<b>8.00</b>	<b>8.00</b>	<b>2.30</b>	<b>29.00</b>	<b>17.00</b>	<b>6.00</b>	<b>7.00</b>	<b>1.70</b>	<b>79.00</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	(1,612,900)					\$ (1,612,900)
City Attorney	(140,000)					(140,000)
Measure A Reimb	(525,000)					(525,000)
Capital Projects				(3,451,400)	(24,250,600)	(27,702,000)
COPS Subvention	(140,000)					(140,000)
Gas Tax	(300,000)					(300,000)
Debt Service		(98,400)		(753,631)		(852,031)
	<b>\$ (2,717,900)</b>	<b>(98,400)</b>	<b>-</b>	<b>(4,205,031)</b>	<b>(24,250,600)</b>	<b>\$ (31,271,931)</b>
<b>Transfers Out:</b>						
Support Services				1,612,900		\$ 1,612,900
Legal Services				140,000		140,000
Measure A			525,000			525,000
Gas Tax			300,000			300,000
COPS Subvention			140,000			140,000
Capital Projects			17,218,125	4,824,300	659,575	22,702,000
Debt Service	156,500			695,531	5,000,000	5,852,031
	<b>\$ 156,500</b>	<b>-</b>	<b>18,183,125</b>	<b>7,272,731</b>	<b>5,659,575</b>	<b>\$ 31,271,931</b>

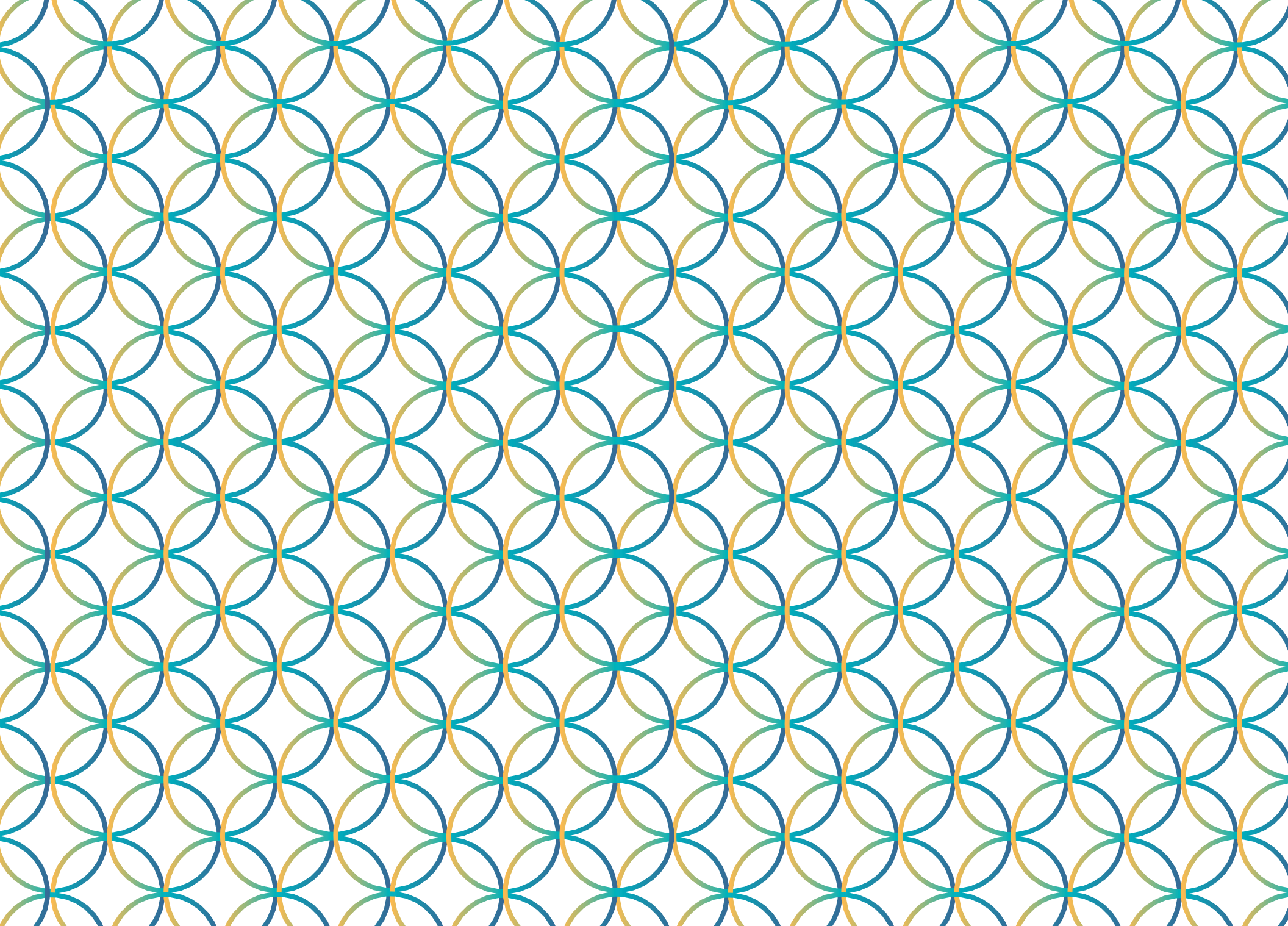
# Summary - Interfund Transfers

## 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	
	Total Support Service	Water Enterprise	Wastewater Enterprise
<b>Support Services:</b>			
Human Resources	\$ (230,800)	57,400	\$ 173,400
Risk Management	(220,400)	91,900	128,500
Finance	(217,500)	128,500	89,000
Utility Billing	(356,700)	300,500	56,200
Utilities & Maintenance Administration	(113,600)	56,200	57,400
Public Works Administration	(473,900)	173,400	300,500
<b>TOTALS</b>	\$ (1,612,900)	807,900	\$ 805,000



# Fund Summaries

# 2021-22 Fiscal Year Budget

## General Fund Summary

	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Est Actual FY 2020-21	Adopted FY 2021-22
<b>Beginning Fund Balance</b>	<b>8,557,225</b>	<b>10,359,265</b>	<b>10,791,133</b>	<b>10,791,133</b>	<b>\$ 11,030,183</b>
<b>Revenues</b>					
Property Tax	10,552,090	11,140,203	11,753,400	11,505,600	\$ 11,999,000
Sales Tax	2,710,944	2,463,610	2,580,200	2,580,200	2,730,000
Transient Occupancy Tax	1,548,920	1,140,969	967,600	967,600	1,379,000
Other Taxes - Cardroom Tax, TBID & BL	688,900	382,440	232,900	245,400	445,700
Franchise Taxes	750,990	784,698	728,300	766,700	835,100
Fines and Forfeitures	151,166	65,455	63,700	63,700	95,000
Licenses and Permits	223,300	313,520	363,100	377,800	362,500
Intergovernmental	290,984	61,093	55,200	56,800	53,000
Charges for Services	561,942	361,235	274,400	277,600	436,950
Charges for Developer Projects*	1,247,034	572,802	519,600	621,800	491,000
Interest and Rents	987,814	1,070,610	620,300	630,900	770,000
Other Revenues	715,518	480,119	561,700	574,800	652,900
Transfers In	2,434,892	2,240,184	2,378,600	2,513,600	2,717,900
<b>Total Operating Revenues</b>	<b>22,864,495</b>	<b>21,076,940</b>	<b>21,099,000</b>	<b>21,182,500</b>	<b>\$ 22,968,050</b>
<b>Expenditures</b>					
Salaries & Benefits	5,912,402	6,295,344	5,697,400	5,693,400	\$ 6,738,964
PERS Retirement	659,569	731,137	710,400	721,800	894,200
Post Employment Medical Benefits	312,407	287,656	477,100	477,100	485,900
Maintenance & Utilities	455,077	554,060	731,800	548,600	537,500
Supplies & Services	11,776,022	11,309,886	11,363,750	11,297,850	12,254,486
Internal Service Fees	1,230,500	363,500	1,443,200	1,443,200	1,598,000
Capital Outlay	23,712	103,432	87,000	87,000	355,800
Transfers Out	692,767	1,000,058	442,300	674,500	99,400
<b>Total Operating Expenditures</b>	<b>21,062,455</b>	<b>20,645,072</b>	<b>20,952,950</b>	<b>20,943,450</b>	<b>\$ 22,964,250</b>
<b>Annual Surplus (Shortfall)</b>	<b>1,802,040</b>	<b>431,867</b>	<b>146,050</b>	<b>239,050</b>	<b>\$ 3,800</b>
Ending Fund Cash Balance (CAFR)	10,359,265	10,791,133	10,937,183	11,030,183	\$ 11,033,983



# 2021-22 Fiscal Year Budget

## General Fund Summary

	Actual FY 2018-19	Actual FY 2019-20	Adopted FY 2020-21	Est Actual FY 2020-21	Adopted FY 2021-22
<b>Fund Balance Designations:</b>					
<b>Nonspendable</b>					
Property held for resale	412,504	412,504	412,504	412,504 \$	412,504
Prepaid expenditures and deposits	14,432	20,735	14,432	14,432	14,432
<b>Total Nonspendable</b>	<b>426,936</b>	<b>433,239</b>	<b>426,936</b>	<b>426,936 \$</b>	<b>426,936</b>
<b>Restricted</b>					
Vehicle Enforcement (AVA & Tow Fee)	227,878	219,472	120,143	120,143 \$	120,143
Other Activities (TBID;Donation;Clark Ranch)	122,347	110,221	122,347	122,347	122,347
<b>Total Restricted</b>	<b>350,225</b>	<b>329,693</b>	<b>242,490</b>	<b>242,490 \$</b>	<b>242,490</b>
<b>Unrestricted</b>					
<b>Committed</b>					
Contingency	4,596,464	4,736,894	5,041,670	4,868,945 \$	5,018,264
Capital Projects	1,425,000	1,418,360	1,625,000	1,625,000	1,725,000
<b>Total Committed</b>	<b>6,021,464</b>	<b>6,155,254</b>	<b>6,666,670</b>	<b>6,493,945 \$</b>	<b>6,743,264</b>
<b>Assigned</b>					
Economic Development	1,000,000	1,000,000	1,000,000	1,000,000 \$	1,000,000
General Plan Update*	222,691	222,691	-	-	-
<b>Total Assigned</b>	<b>1,222,691</b>	<b>1,222,691</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>Unassigned</b>					
<b>Total Unrestricted</b>	<b>9,582,105</b>	<b>10,028,201</b>	<b>10,267,757</b>	<b>10,360,757 \$</b>	<b>10,364,557</b>
<b>Total Designated Fund Balance</b>	<b>10,359,265</b>	<b>10,791,133</b>	<b>10,937,183</b>	<b>11,030,183 \$</b>	<b>11,033,983</b>

\* Special Revenue Fund beginning in FY 2021-22

# 2021-22 Fiscal Year Budget

## Storm Drain / Measure A Fund #210

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Sales Taxes	\$ 8,180,650	45,537	-	\$ -
Investment Earning/Int Inc	116,125	153,534	118,500	55,300
<b>Total Revenues</b>	<b>\$ 8,296,775</b>	<b>\$ 199,072</b>	<b>\$ 118,500</b>	<b>\$ 55,300</b>
<b>Expenditures</b>				
Services	\$ 6,141	1,415	-	\$ -
Debt Service	-	-	-	-
Interfund Transfers	444,102	183,654	483,000	525,000
Trans Out to Cap Projs Fund	25,363	18,046	-	-
<b>Total Expenditures</b>	<b>\$ 475,605</b>	<b>203,115</b>	<b>483,000</b>	<b>\$ 525,000</b>
<b>Net Change</b>	\$ 7,821,170	(4,044)	(364,500)	\$ (469,700)
Estimated Beginning Fund Balance	(397,819)	7,375,800	7,371,756	7,007,256
<b>Estimated Ending Fund Balance</b>	<b>\$ 7,375,800</b>	<b>7,371,756</b>	<b>7,007,256</b>	<b>\$ 6,537,556</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.

# 2021-22 Fiscal Year Budget

## Measure T Fund #211

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Measure T	\$ 1,253,865	1,685,501	926,500	\$ 1,493,000
Interest	6,455	18,707	2,600	11,300
<b>Total Revenues</b>	<b>\$ 1,260,320</b>	<b>1,704,208</b>	<b>929,100</b>	<b>\$ 1,504,300</b>
<b>Expenditures</b>				
Trans Out to Cap Projs Fund	\$ 831	1,342,723	1,010,000	\$ 1,223,700
<b>Total Expenditures</b>	<b>\$ 831</b>	<b>1,342,723</b>	<b>1,010,000</b>	<b>\$ 1,223,700</b>
<b>Net Change</b>	\$ 1,259,489	361,486	(80,900)	\$ 280,600
Estimated Beginning Fund Balance	-	1,259,489	1,620,975	1,540,075
<b>Estimated Ending Fund Balance</b>	<b>\$ 1,259,489</b>	<b>1,620,975</b>	<b>1,540,075</b>	<b>\$ 1,820,675</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
TR20-0100 2020 Annual Pavement Management Project				\$ 960,000
TR21-XXXX 2021 Annual Pavement Management Project				263,700
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 1,223,700</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.

# 2021-22 Fiscal Year Budget

## Gas Tax Fund & RMRA #212 & 213

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Gas Tax/RMRA/SB1	\$ 797,012	823,558	851,100	\$ 919,765
Interest	597	9,000	800	6,800
<b>Total Revenues</b>	<b>\$ 797,609</b>	<b>832,558</b>	<b>851,900</b>	<b>\$ 926,565</b>
<b>Expenditures</b>				
Services	\$ -	-	146,200	\$ 3,000
Interfund Transfers	300,000	301,923	300,000	300,000
Trans Out to Cap Projs Fund	488,213	(33,531)	5,000	848,700
<b>Total Expenditures</b>	<b>\$ 788,213</b>	<b>268,392</b>	<b>451,200</b>	<b>\$ 1,151,700</b>
<b>Net Change</b>	<b>\$ 9,396</b>	<b>564,167</b>	<b>400,700</b>	<b>\$ (225,135)</b>
Estimated Beginning Fund Balance	158,529	167,925	732,092	1,132,792
<b>Estimated Ending Fund Balance</b>	<b>\$ 167,925</b>	<b>732,092</b>	<b>1,132,792</b>	<b>\$ 907,657</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
TR20-0100 2020 Annual Pavement Management Project (Gas Tax)				\$ 128,700
TR20-XXXX 2021 Annual Pavement Management Project (Gas Tax)				275,000
TR20-0100 2020 Annual Pavement Management Project (RMRA)				225,000
TR21-XXXX 2021 Annual Pavement Management Project (RMRA)				200,000
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 828,700</b>

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

# 2021-22 Fiscal Year Budget

## CalHome Fund #215

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Grants - Federal	\$ -	-	-	\$ 660,000
Interest	299	602	500	-
Program Income	-	-	-	-
<b>Total Revenues</b>	<b>\$ 299</b>	<b>602</b>	<b>500</b>	<b>\$ 660,000</b>
<b>Expenditures</b>				
Services	\$ -	-	-	\$ 660,000
Inter-fund Transfers Out	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ 660,000</b>
<b>Net Change</b>	<b>\$ 299</b>	<b>602</b>	<b>500</b>	<b>\$ -</b>
Estimated Beginning Fund Balance	25,348	25,647	26,250	26,750
<b>Estimated Ending Fund Balance</b>	<b>\$ 25,647</b>	<b>26,250</b>	<b>26,750</b>	<b>\$ 26,750</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.

# 2021-22 Fiscal Year Budget

## Community Development Block Grant Loan Repayment Fund #216

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Grants - Federal	\$ -	-	-	\$ -
Interest	-	(60)	(100)	-
Inter-fund Transfers In			9,500	-
Program Income	4,412	2,540	1,200	1,200
<b>Total Revenues</b>	<b>\$ 4,412</b>	<b>2,480</b>	<b>10,600</b>	<b>\$ 1,200</b>
<b>Expenditures</b>				
Services	\$ 2,998	-	-	\$ -
Trans Out to Cap Projs Fund - WW	-	-	-	-
Inter-fund Transfers Out	950	336	-	-
<b>Total Expenditures</b>	<b>\$ 3,948</b>	<b>336</b>	<b>-</b>	<b>\$ -</b>
<b>Net Change</b>	<b>\$ 464</b>	<b>2,143</b>	<b>10,600</b>	<b>\$ 1,200</b>
Estimated Beginning Fund Balance	(8,460)	(7,996)	(5,853)	4,747
<b>Estimated Ending Fund Balance</b>	<b>\$ (7,996)</b>	<b>(5,853)</b>	<b>4,747</b>	<b>\$ 5,947</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.

# 2021-22 Fiscal Year Budget

## HOME Fund #217

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Grants - Federal	\$ 544,122	185,411	211,500	\$ 750,000
Interest	-	(840)	400	-
Program Income	-	-	2,100	-
<b>Total Revenues</b>	<b>\$ 544,122</b>	<b>184,571</b>	<b>214,000</b>	<b>\$ 750,000</b>
<b>Expenditures</b>				
Services	\$ 711,399	72,946	118,000	\$ 750,000
Inter-fund Transfers Out	2,862	25	-	-
<b>Total Expenditures</b>	<b>\$ 714,261</b>	<b>72,971</b>	<b>118,000</b>	<b>\$ 750,000</b>
<b>Net Change</b>	\$ (170,139)	111,600	96,000	\$ -
Estimated Beginning Fund Balance	(611)	(170,750)	(59,150)	36,850
<b>Estimated Ending Fund Balance</b>	<b>\$ (170,750)</b>	<b>(59,150)</b>	<b>36,850</b>	<b>\$ 36,850</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.

# 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Intergovernmental Revenue	\$ 144,853	155,948	156,800	\$ 140,000
Interest	187	720	400	700
<b>Total Revenues</b>	<b>\$ 145,040</b>	<b>156,668</b>	<b>157,200</b>	<b>\$ 140,700</b>
<b>Expenditures</b>				
Transfers to General Fund - Police	\$ 145,040	156,668	140,200	\$ 140,000
<b>Total Expenditures</b>	<b>\$ 145,040</b>	<b>156,668</b>	<b>140,200</b>	<b>\$ 140,000</b>
<b>Net Change</b>	\$ -	-	17,000	\$ 700
Estimated Beginning Fund Balance	4,608	4,608	4,608	21,608
<b>Estimated Ending Fund Balance</b>	<b>\$ 4,608</b>	<b>4,608</b>	<b>21,608</b>	<b>\$ 22,308</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.



# 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Interest	\$ -	433	100	\$ -
Miscellaneous - Program Income	33,412	-	34,000	68,000
<b>Total Revenues</b>	<b>\$ 33,412</b>	<b>\$ 433</b>	<b>\$ 34,100</b>	<b>\$ 68,000</b>
<b>Expenditures</b>				
Services & Supplies	\$ 90,000	2,000	-	\$ 96,000
Transfer Out	1,050	25	-	-
<b>Total Expenditures</b>	<b>\$ 91,050</b>	<b>2,025</b>	<b>-</b>	<b>\$ 96,000</b>
<b>Net Change</b>				
	\$ (57,638)	(1,592)	34,100	\$ (28,000)
Estimated Beginning Fund Balance	64,142	6,504	4,912	39,012
<b>Estimated Ending Fund Balance</b>	<b>\$ 6,504</b>	<b>4,912</b>	<b>39,012</b>	<b>\$ 11,012</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.

# 2021-22 Fiscal Year Budget

## Local/State Grants Fund #230

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Proposition 68	\$ -	-	200,000	200,000
PSPS Grant	-	300,000	-	-
Environmental Educational Facilities Grant	-	-	246,500	246,500
Habitat Conservation Grant	-	-	86,350	86,350
State Transportation Improvement Program	-	221,099	4,272,350	4,270,700
Transportation Development Act Grant	127,652	-	-	-
SB2 Building Homes and Jobs Act	-	-	160,000	160,000
North Bay Water Reuse Authority	-	-	142,900	142,900
Measure AA (SF Bay Area Restoration)	-	-	450,000	450,000
<b>Total Revenues</b>	<b>\$ 127,652</b>	<b>521,099</b>	<b>5,558,100</b>	<b>\$ 5,556,450</b>
<b>Expenditures</b>				
Supplies & Services	\$ -	-	-	\$ 160,000
Trans Out to Cap Projs Fund	301,254	56,543	5,565,400	5,396,450
<b>Total Expenditures</b>	<b>\$ 301,254</b>	<b>\$ 56,543</b>	<b>\$ 5,565,400</b>	<b>\$ 5,556,450</b>
<b>Net Change</b>				
Estimated Beginning Fund Balance	\$ (173,602)	464,556	(7,300)	\$ -
<b>Estimated Ending Fund Balance</b>	<b>(39,930)</b>	<b>(213,532)</b>	<b>251,024</b>	<b>243,724</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				246,500
PR21-XXXX Annual Public Facilities Renovation Project				200,000
TR14-0100 Devlin Road Extension Segment H				4,270,700
RW17-0100 RW3 Benton Way				142,900
PR20-0300 North Slough Restoration, Reclamation				450,000
<b>Total Transfers - Capital Projects</b>				<b>\$ 5,556,450</b>

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

# 2021-22 Fiscal Year Budget

## Federal Grants Fund #240

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Hazard Mitigation Grant	\$ 66,792	-	-	\$ -
Priority Development Area Grant	11,080	2,702	-	-
Economic Development Grant	-	-	543,100	1,947,925
<b>Total Revenues</b>	<b>\$ 77,872</b>	<b>2,702</b>	<b>543,100</b>	<b>\$ 1,947,925</b>
<b>Expenditures</b>				
Services	\$ -	-	-	\$ -
Trans Out to Cap Proj Funds	236,936	80,668	30,000	1,947,925
<b>Total Expenditures</b>	<b>\$ 236,936</b>	<b>80,668</b>	<b>30,000</b>	<b>\$ 1,947,925</b>
<b>Net Change</b>	\$ (159,064)	(77,966)	513,100	\$ -
Estimated Beginning Fund Balance	(425,826)	(584,890)	(662,855)	(149,755)
<b>Estimated Ending Fund Balance</b>	<b>\$ (584,890)</b>	<b>(662,855)</b>	<b>(149,755)</b>	<b>\$ (149,755)</b>

### Transfers - Capital Projects Fund

TR16-0700 Green Island Rd Reconstruction & Widening	\$ 1,947,925
<b>Total Transfers - Capital Projects Fund</b>	<b>\$ 1,947,925</b>

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

# 2021-22 Fiscal Year Budget

## Newell Park Open Space Preserve Fund #252

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Investment Earning/Rents	\$ 12,919	7,926	8,300	\$ 6,300
Developer In Lieu - Canyon Estates	-	100,000	-	-
Inter-fund Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 12,919</b>	<b>107,926</b>	<b>8,300</b>	<b>\$ 6,300</b>
<b>Expenditures</b>				
Services & Supplies	\$ 1,524	4,969	86,600	\$ 10,600
<b>Total Expenditures</b>	<b>\$ 1,524</b>	<b>4,969</b>	<b>86,600</b>	<b>\$ 10,600</b>
<b>Net Change</b>	\$ 11,395	102,957	(78,300)	\$ (4,300)
Estimated Beginning Fund Balance	126,011	137,406	240,363	162,063
<b>Estimated Ending Fund Balance</b>	<b>\$ 137,406</b>	<b>240,363</b>	<b>162,063</b>	<b>\$ 157,763</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.

# 2021-22 Fiscal Year Budget

## La Vigne Open Space Maintenance Fund #254

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Investment Earning/Int Inc	\$ 4,319	3,723	2,400	1,400
<b>Total Revenues</b>	<b>\$ 4,319</b>	<b>3,723</b>	<b>2,400</b>	<b>\$ 1,400</b>
<b>Expenditures</b>				
Services & Supplies	\$ 1,693	3,106	9,000	\$ 8,000
<b>Total Expenditures</b>	<b>\$ 1,693</b>	<b>3,106</b>	<b>9,000</b>	<b>\$ 8,000</b>
<b>Net Change</b>	\$ 2,626	617	(6,600)	\$ (6,600)
Estimated Beginning Fund Balance	178,009	180,635	181,252	174,652
<b>Estimated Ending Fund Balance</b>	<b>\$ 180,635</b>	<b>181,252</b>	<b>174,652</b>	<b>\$ 168,052</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.

# 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Zone 1	\$ 191,110	192,859	198,200	\$ 186,400
Zone 2	252,880	260,700	271,400	260,300
Zone 3	188,523	187,487	176,700	165,600
<b>Total Revenues</b>	<b>\$ 632,513</b>	<b>641,046</b>	<b>646,300</b>	<b>\$ 612,300</b>
<b>Expenditures</b>				
Zone 1	\$ 103,103	103,945	153,100	\$ 158,000
Zone 2	239,841	267,311	282,100	225,400
Zone 3	38,398	114,994	104,400	72,200
Transfers to General Fund	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 381,342</b>	<b>486,250</b>	<b>539,600</b>	<b>\$ 455,600</b>
<b>Net Change</b>	<b>\$ 251,171</b>	<b>154,796</b>	<b>106,700</b>	<b>\$ 156,700</b>
Estimated Beginning Fund Balance	2,064,521	2,315,692	2,470,488	2,577,188
<b>Estimated Ending Fund Balance</b>	<b>\$ 2,315,692</b>	<b>2,470,488</b>	<b>2,577,188</b>	<b>\$ 2,733,888</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.

# 2021-22 Fiscal Year Budget

## General Plan Update Fund #275

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ -	-	-	\$ 14,800
Inter-fund Transfers In	-	-	222,691	
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 222,691</b>	<b>\$ 14,800</b>
<b>Expenditures</b>				
Services	\$ -	-	-	\$ 54,800
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 54,800</b>
<b>Net Change</b>	<b>\$ -</b>	<b>-</b>	<b>222,691</b>	<b>\$ (40,000)</b>
Estimated Beginning Fund Balance	-	-	-	222,691
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>222,691</b>	<b>\$ 182,691</b>

This fund was established in FY 2020-21 and accounts for fees collected for the purpose of updating the City's general plan to meet the demand of new development.

# 2021-22 Fiscal Year Budget

## Cannabis Fund #280

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Other Taxes - Permits	\$ -		3,600	\$ 5,000
Investments	(12)	(95)	100	-
<b>Total Revenues</b>	<b>\$ (12)</b>	<b>(95)</b>	<b>3,700</b>	<b>\$ 5,000</b>
<b>Expenditures</b>				
Services	\$ 2,925.00	7,325	3,100	\$ 2,000
<b>Total Expenditures</b>	<b>\$ 2,925.00</b>	<b>7,325</b>	<b>3,100</b>	<b>\$ 2,000</b>
<b>Net Change</b>	\$ (2,937.00)	(7,420)	600	\$ 3,000
Estimated Beginning Fund Balance	-	(2,937)	(10,357)	(9,757)
<b>Estimated Ending Fund Balance</b>	<b>\$ (2,937)</b>	<b>(10,357)</b>	<b>(9,757)</b>	<b>\$ (6,757)</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.



# 2021-22 Fiscal Year Budget

## Community Facilities District #281

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Assessments	\$ -	54,893	55,600	\$ 56,700
Interest Earnings	-	371	100	-
Other Financing Sources	-	-	-	-
Transfer In from Other Funds	-	-	5,000,000	5,000,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>55,264</b>	<b>5,055,700</b>	<b>\$ 5,056,700</b>
<b>Expenditures</b>				
Services	\$ -	5,366	4,900	\$ -
Trans Out to Cap Proj Funds	-	22,524	2,300,000	7,700,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>27,890</b>	<b>2,304,900</b>	<b>\$ 7,700,000</b>
<b>Net Change</b>	<b>\$ -</b>	<b>27,374</b>	<b>2,750,800</b>	<b>\$ (2,643,300)</b>
Estimated Beginning Fund Balance	-	-	27,374	2,778,174
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>27,374</b>	<b>2,778,174</b>	<b>\$ 134,874</b>

### Transfers - Capital Projects Fund

TR16-0700 Green Island Rd Reconstruction/Widening

\$ 7,700,000

### **Total Transfers - Capital Projects Fund**

**\$ 7,700,000**

This is a fund was established in 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.

# 2021-22 Fiscal Year Budget

## Legal Settlement Fund #282

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Miscellaneous Revenue	\$ -	-	422,500	\$ -
Interest Earnings	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>422,500</b>	<b>\$ -</b>
<b>Expenditures</b>				
Trans Out to Cap Proj Funds	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>
<b>Net Change</b>	<b>\$ -</b>	<b>-</b>	<b>422,500</b>	<b>\$ -</b>
Estimated Beginning Fund Balance	-	-	-	422,500
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>422,500</b>	<b>\$ 422,500</b>

Accounts for legal settlements to be used for specific purposes or projects.

# 2021-22 Fiscal Year Budget

## Parks Impact Fee Fund #310

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Park Development Fee	\$ 1,541	3,114	-	\$ 23,300
Interest Earnings	29,292	25,509	14,000	-
<b>Total Revenues</b>	<b>30,833</b>	<b>28,623</b>	<b>14,000</b>	<b>\$ 23,300</b>
<b>Expenditures</b>				
Trans Out to Cap Proj Funds	\$ -	-	15,300	\$ 160,100
Misc Contractual Services			-	\$ 134,800
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>15,300</b>	<b>294,900</b>
<b>Net Change</b>	30,833	28,623	(1,300)	\$ (271,600)
Estimated Beginning Fund Balance	1,200,223	1,231,056	1,259,679	1,258,379
<b>Estimated Ending Fund Balance</b>	<b>\$ 1,231,056</b>	<b>1,259,679</b>	<b>1,258,379</b>	<b>\$ 986,779</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
CD19-0100 General Plan Update Project				\$ 134,800
PR13-0200 Newell Open Space (Parking Lot/Trail Construction)				160,100
<b>Transfers - Capital Projects Fund Total</b>				<b>\$ 294,900</b>

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

# 2021-22 Fiscal Year Budget

## Traffic Impact Fee Fund #320

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Traffic Impact Fee	\$ 144,275	1,823,381	1,985,300	\$ -
Developer In Lieu Fee	-	-	-	305,100
Investment Earning/Int Inc	98,615	87,687	45,000	-
<b>Total Revenues</b>	<b>\$ 242,890</b>	<b>\$ 1,911,068</b>	<b>\$ 2,030,300</b>	<b>\$ 305,100</b>
<b>Expenditures</b>				
Services	\$ 12,618	1,048,319	-	\$ 2,003,800
Inter-fund Transfers	\$ -	-	-	-
Trans Out to Cap Proj Funds	832,770	795,906	200,000	71,975
<b>Total Expenditures</b>	<b>\$ 845,388</b>	<b>\$ 1,844,225</b>	<b>\$ 200,000</b>	<b>\$ 2,075,775</b>
<b>Net Change</b>	<b>\$ (602,498)</b>	<b>66,843</b>	<b>1,830,300</b>	<b>\$ (1,770,675)</b>
Estimated Beginning Unassigned/Undesignated	4,342,784	3,740,286	3,807,129	5,637,429
<b>Estimated Ending Fund Balance</b>	<b>\$ 3,740,286</b>	<b>3,807,129</b>	<b>5,637,429</b>	<b>\$ 3,866,754</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
TR16-0700 Green Island Rd Reconstruction/Widening				71,975
<b>Transfers - Capital Projects Fund Total</b>				<b>\$ 71,975</b>

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

# 2021-22 Fiscal Year Budget

## Civic Impact Fee Fund #330

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Civic Facilities Impact Fee	\$ 7,410	284,855	358,900	\$ 188,600
Developer In Lieu	500,000	-	-	
Interest Earnings	29,628	32,375	9,000	-
<b>Total Revenues</b>	<b>\$ 537,038</b>	<b>317,230</b>	<b>367,900</b>	<b>\$ 188,600</b>
<b>Expenditures</b>				
Transfer to Debt Service	\$ -	286,977	284,200	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>286,977</b>	<b>284,200</b>	<b>\$ -</b>
<b>Net Change</b>	<b>\$ 537,038</b>	<b>30,252</b>	<b>83,700</b>	<b>\$ 188,600</b>
Estimated Beginning Fund Balance	922,886	922,886	953,138	1,036,838
Designated for CD East of SR29 Loc TBD	500,000	500,000	500,000	500,000
<b>Estimated Ending Fund Balance</b>	<b>\$ 1,422,886</b>	<b>1,453,138</b>	<b>1,536,838</b>	<b>\$ 1,725,438</b>

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

# 2021-22 Fiscal Year Budget

## Affordable Housing Fund #340

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services - Gen Gov	\$ 7,187	557,697	112,800	\$ 429,200
Investment Earning/Int Inc	(13,188)	5,311	6,500	1,400
Miscellaneous	159,685	91,898	11,100	-
Inter-Fund Transfers In	-	-	-	-
<b>Total Revenues</b>	<b>\$ 153,684</b>	<b>654,907</b>	<b>130,400</b>	<b>\$ 430,600</b>
<b>Expenditures</b>				
Services	\$ 106,742	177,000	130,000	138,300
<b>Total Expenditures</b>	<b>\$ 106,742</b>	<b>177,000</b>	<b>130,000</b>	<b>\$ 138,300</b>
<b>Net Change</b>	\$ 46,942	477,907	400	\$ 292,300
Estimated Beginning Fund Balance	(260,895)	(213,953)	263,954	264,354
<b>Estimated Ending Fund Balance</b>	<b>\$ (213,953)</b>	<b>263,954</b>	<b>264,354</b>	<b>\$ 556,654</b>

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

# 2021-22 Fiscal Year Budget

## Zero Water Footprint Fund #370

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services/Mitigation Fees	\$ 21,425	33,059	82,000	\$ 158,700
Interest Earnings	16,839	5,436	1,500	-
<b>Total Revenues</b>	<b>\$ 38,263</b>	<b>38,495</b>	<b>83,500</b>	<b>\$ 158,700</b>
<b>Expenditures</b>				
Supplies and Services	\$ -	147,802	-	\$ -
Trans Out to Cap Proj Funds	454,847	-	-	427,500
<b>Total Expenditures</b>	<b>454,847</b>	<b>147,802</b>	<b>-</b>	<b>\$ 427,500</b>
<b>Net Change</b>	(416,584)	(109,307)	83,500	\$ (268,800)
Estimated Beginning Fund Balance	763,691	347,107	237,800	321,300
<b>Estimated Ending Fund Balance</b>	<b>\$ 347,107</b>	<b>237,800</b>	<b>321,300</b>	<b>\$ 52,500</b>
<b><u>Transfers - Capital Projects Fund</u></b>				
RW17-0100 RW3 Benton Way				\$ 427,500
<b>Total Transfers - Capital Projects Fund</b>				<b>\$ 427,500</b>

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

# 2021-22 Fiscal Year Budget

## Utility Underground Fund #380

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Developer In Lieu Fee	-	-	159,960	-
Investment Earning/Int Inc	-	-	134	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 160,094</b>	<b>\$ -</b>
<b>Expenditures</b>				
Trans Out to Cap Proj Funds	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change</b>	<b>\$ -</b>	<b>-</b>	<b>160,094</b>	<b>\$ -</b>
Estimated Beginning Unassigned/Undesignated	-	-	-	160,094
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>160,094</b>	<b>\$ 160,094</b>

Accounts for fees collected from developers in lieu of providing undergrounding of utilities.



# 2021-22 Fiscal Year Budget

## Cabernet Village / City Hall Lease Fund #420

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Interest	\$ 2,314	-	2,300	\$ -
Transfers From General Fund	469,156	473,159	53,800	98,400
<b>Total Revenues</b>	<b>\$ 471,470</b>	<b>473,159</b>	<b>56,100</b>	<b>\$ 98,400</b>
<b>Expenditures</b>				
Interest	\$ 219,736	208,159	54,000	\$ 98,400
Principal	255,000	265,000	-	-
<b>Total Expenditures</b>	<b>\$ 474,736</b>	<b>473,159</b>	<b>54,000</b>	<b>\$ 98,400</b>
<b>Net Change</b>	<b>\$ (3,266)</b>	<b>-</b>	<b>2,100</b>	<b>\$ -</b>
Estimated Beginning Fund Balance	3,266	-	-	2,100
<b>Estimated Ending Fund Balance</b>	<b>\$ -</b>	<b>-</b>	<b>2,100</b>	<b>\$ 2,100</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.

# 2021-22 Fiscal Year Budget

## Water Operations Fund #510

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Intergovernmental - Grants	\$ -	3,676	3,700	\$ -
Sale of Water	6,858,953	7,260,741	7,807,100	8,283,000
Investment Earning/Int Inc	208,184	205,919	102,100	86,000
Miscellaneous	233,799	198,342	351,000	256,100
Penalties	57,657	69,101	-	-
<b>Total Revenues</b>	<b>\$ 7,358,593</b>	<b>7,737,779</b>	<b>8,263,900</b>	<b>\$ 8,625,100</b>
<b>Expenses</b>				
Personnel	\$ 1,342,051	1,571,309	1,407,300	\$ 1,698,900
Services & Supplies	729,012	166,620	1,272,200	2,198,300
Water Purchases	2,049,330	2,450,119	2,382,300	2,430,000
Debt Services	259,712	259,836	82,200	82,200
Depreciation	1,493,888	1,464,276	1,474,000	1,450,200
Interfund Transfers	622,156	672,993	781,400	867,900
Trans Out to Cap Proj Funds	468,573	266,718	2,095,800	3,514,300
<b>Total Expenses</b>	<b>\$ 6,964,722</b>	<b>6,851,871</b>	<b>9,495,200</b>	<b>\$ 12,241,800</b>
<b>Net Change</b>	<b>\$ 393,871</b>	<b>885,908</b>	<b>(1,231,300)</b>	<b>\$ (3,616,700)</b>
<b>Estimated Beginning Balance</b>	<b>9,343,410</b>	<b>9,737,281</b>	<b>10,623,189</b>	<b>9,391,889</b>
<b>Estimated Ending Balance</b>	<b>\$ 9,737,281</b>	<b>10,623,189</b>	<b>9,391,889</b>	<b>\$ 5,775,189</b>

### Transfers - Capital Projects Fund

TR14-0100 Devlin Road Extension	\$ 1,399,300
TR20-0100 2020 Annual Pavement Management Project	\$ 275,000
TR21-XXXX 2021 Annual Pavement Management Project	\$ 210,000
WA21-XXXX W3 Annual Water Service Replacements	\$ 80,000
WA21-XXXX W2 Annual Water Main Replacements	\$ 1,300,000
WW16-0300 SCADA	\$ 250,000
<b>Total Transfers - Capital Projects Fund</b>	<b>\$ 3,514,300</b>

# 2021-22 Fiscal Year Budget

## Water Capacity Fee Fund #520

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Water Capacity Fees	\$ 138,604	332,487	1,328,300	\$ 1,285,200
Miscellaneous	118,629	105,815	55,000	-
<b>Total Revenues</b>	<b>\$ 257,233</b>	<b>438,302</b>	<b>1,383,300</b>	<b>\$ 1,285,200</b>
<b>Expenses</b>				
Other Services	\$ -	-	-	\$ 47,200
Debt Service	171,412	167,537	177,300	136,000
Trans Out to Cap Projs Fund	705	267,519	2,800	-
<b>Total Expenses</b>	<b>\$ 172,117</b>	<b>435,056</b>	<b>180,100</b>	<b>\$ 183,200</b>
<b>Net Change</b>	\$ 85,116	3,246	1,203,200	\$ 1,102,000
Estimated Beginning Balance	(68,785)	16,331	19,577	1,222,777
<b>Estimated Ending Balance</b>	<b>\$ 16,331</b>	<b>19,577</b>	<b>1,222,777</b>	<b>\$ 2,324,777</b>

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

# 2021-22 Fiscal Year Budget

## Wastewater Operations Fund #540

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Utility Service Charge - Sewer	\$ 4,427,087	4,410,294	4,497,300	\$ 4,600,000
Sewer Penalties	64,801	44,943	-	-
Interest	143,979	126,627	60,000	55,000
Misc. Revenues - Other	14,679	28,271	27,100	15,000
Transfers In	81,991	-	-	-
<b>Total Revenues</b>	<b>\$ 4,732,537</b>	<b>4,610,135</b>	<b>4,584,400</b>	<b>\$ 4,670,000</b>
<b>Expenses</b>				
Salaries and Benefits	\$ 1,571,671	1,608,081	1,564,600	\$ 1,814,800
Services & Supplies	641,640	590,172	1,164,300	1,970,000
Internal Service Funds	230,600	115,100	249,100	321,250
Debt Service	1,145,681	1,140,188	1,191,500	1,386,331
Utilities & Maintenance	378,340	323,050	424,100	314,900
Depreciation	381,006	931,021	1,614,700	1,596,400
Miscellaneous	710,150	727,005	834,000	1,460,000
Trans Out to Cap Proj Funds	850,343	659	452,000	1,310,000
<b>Total Expenses</b>	<b>\$ 5,909,431</b>	<b>5,435,276</b>	<b>7,494,300</b>	<b>\$ 10,173,681</b>
<b>Net Change</b>	<b>\$ (1,176,894)</b>	<b>(825,141)</b>	<b>(2,909,900)</b>	<b>\$ (5,503,681)</b>
<b>Estimated Beginning Balance</b>	<b>8,344,507</b>	<b>7,167,613</b>	<b>6,342,472</b>	<b>3,432,572</b>
<b>Estimated Ending Balance</b>	<b>\$ 7,167,613</b>	<b>6,342,472</b>	<b>3,432,572</b>	<b>\$ (2,071,109)</b>

### Transfers - Capital Projects Fund

TR20-0100 2020 Annual Pavement Management Project	\$ 30,000
TR21-XXXX 2021 Annual Pavement Management Project	30,000
WW16-0300 SCADA	250,000
WW21-XXXX Blower Replacement	500,000
WW21-XXXX UV Disinfection	500,000
<b>Transfers - Capital Projects Fund Total</b>	<b>\$ 1,310,000</b>

# 2021-22 Fiscal Year Budget

## Wastewater Capacity Fee Fund #550

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Capacity Fees	61,981	136,046	591,000	579,200
Interest	185,555	173,681	159,600	-
<b>Total Revenues</b>	<b>\$ 247,536</b>	<b>309,727</b>	<b>750,600</b>	<b>\$ 579,200</b>
<b>Expenses</b>				
Services	\$ -	-	-	\$ 47,200
Debt Service	-	-	-	-
Trans Out to Cap Proj Funds	(16,866)	-	2,800	-
<b>Total Expenses</b>	<b>\$ (16,866)</b>	<b>-</b>	<b>2,800</b>	<b>\$ 47,200</b>
<b>Net Change</b>	<b>\$ 264,402</b>	<b>309,727</b>	<b>747,800</b>	<b>\$ 532,000</b>
Estimated Beginning Balance	(442,259)	(177,857)	131,870	879,670
<b>Estimated Ending Balance</b>	<b>\$ (177,857)</b>	<b>131,870</b>	<b>879,670</b>	<b>\$ 1,411,670</b>

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

# 2021-22 Fiscal Year Budget

## Recycled Water Fund #580

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Recycled Water Charges	\$ 90,400	93,614	121,700	\$ 121,700
Interest	-	-	500	1,000
<b>Total Revenues</b>	<b>\$ 90,400</b>	<b>93,614</b>	<b>122,200</b>	<b>\$ 122,700</b>
<b>Expenses</b>				
Services	\$ 90,765	17,564	150,000	\$ 150,000
Debt Services	-	-	-	41,300
<b>Total Expenses</b>	<b>\$ 90,765</b>	<b>\$ 17,564</b>	<b>\$ 150,000</b>	<b>\$ 191,300</b>
<b>Net Change</b>	\$ (365)	76,050	(27,800)	\$ (68,600)
<b>Estimated Beginning Balance</b>	(62,103)	(62,468)	13,582	(14,218)
<b>Estimated Ending Balance</b>	<b>\$ (62,468)</b>	<b>13,582</b>	<b>(14,218)</b>	<b>\$ (82,818)</b>

# 2021-22 Fiscal Year Budget

## Building Maintenance Internal Service Fund #651

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ 468,300	250,000	514,000	\$ 593,300
Interest	4,149	4,084	4,300	-
<b>Total Revenues</b>	<b>\$ 472,449</b>	<b>254,084</b>	<b>518,300</b>	<b>\$ 593,300</b>
<b>Expenses</b>				
Personnel	\$ 120,318	148,152	131,800	\$ 155,600
Services & Supplies	193,198	197,889	195,500	465,200
Utilities & Maintenance	30,446	35,551	57,600	58,000
<b>Total Expenses</b>	<b>\$ 343,962</b>	<b>381,592</b>	<b>384,900</b>	<b>\$ 678,800</b>
<b>Net Change</b>	\$ 128,487	(127,508)	133,400	\$ (85,500)
Estimated Beginning Fund Balance	(21,297)	107,190	(20,318)	113,082
<b>Estimated Ending Fund Balance</b>	<b>\$ 107,190</b>	<b>(20,318)</b>	<b>113,082</b>	<b>\$ 27,582</b>

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

# 2021-22 Fiscal Year Budget

## Fleet Operations Internal Service Fund #652

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ 750,600	101,100	655,800	\$ 889,800
Interest	10,354	7,544	10,600	-
Miscellaneous	61,189	212,201	105,400	-
<b>Total Revenues</b>	<b>\$ 822,143</b>	<b>320,846</b>	<b>771,800</b>	<b>\$ 889,800</b>
<b>Expenses</b>				
Personnel	\$ 144,818	165,811	146,700	\$ 168,000
Services & Supplies	212,492	247,926	190,900	254,150
Debt Service	36,757	36,757	36,900	36,800
Utilities & Maintenance	641	597	700	850
Miscellaneous	212,906	223,662	824,900	633,400
<b>Total Expenses</b>	<b>\$ 607,614</b>	<b>\$ 674,752</b>	<b>\$ 1,200,100</b>	<b>\$ 1,093,200</b>
<b>Net Change</b>	<b>\$ 214,529</b>	<b>(353,907)</b>	<b>(428,300)</b>	<b>\$ (203,400)</b>
Estimated Beginning Fund Balance	795,778	1,010,307	656,401	228,101
<b>Estimated Ending Fund Balance</b>	<b>\$ 1,010,307</b>	<b>656,401</b>	<b>228,101</b>	<b>\$ 24,701</b>

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



# 2021-22 Fiscal Year Budget

## Information Systems Internal Service Fund #653

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ 433,400	225,000	524,100	\$ 614,700
Interest	8,966	6,734	3,200	700
<b>Total Revenues</b>	<b>\$ 442,366</b>	<b>231,734</b>	<b>527,300</b>	<b>\$ 615,400</b>
<b>Expenses</b>				
Personnel	\$ 20,830	26,725	17,400	\$ 25,000
Services & Supplies	316,788	356,419	447,500	506,838
Debt Service	-	69,844	150,500	75,202
Utilities & Maintenance	13,383	14,135	14,600	20,500
<b>Total Expenses</b>	<b>\$ 351,002</b>	<b>467,122</b>	<b>630,000</b>	<b>\$ 627,540</b>
<b>Net Change</b>	\$ 91,365	(235,388)	(102,700)	\$ (12,140)
Estimated Beginning Fund Balance	284,227	375,592	140,203	37,503
<b>Estimated Ending Fund Balance</b>	<b>\$ 375,592</b>	<b>\$ 140,203</b>	<b>37,503</b>	<b>\$ 25,363</b>

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

# 2021-22 Fiscal Year Budget

## Legal Services Internal Service Fund #654

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ -	-	176,700	\$ 184,800
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>176,700</b>	<b>\$ 184,800</b>
<b>Expenses</b>				
Services & Supplies	\$ -	-	176,500	\$ 185,000
<b>Total Expenses</b>	<b>-</b>	<b>-</b>	<b>176,500</b>	<b>\$ 185,000</b>
<b>Net Change</b>	-	-	200	\$ (200)
Estimated Beginning Balance	-	-	-	200
<b>Estimated Ending Balance</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>\$ -</b>

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



# General Fund

# 2021-22 Fiscal Year Budget

## General Fund Revenues by Category

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Property Taxes</b>				
Property Tax - Current Secured	8,213,997	8,702,990	9,000,000	9,365,700
Property Tax - Current Unsecured	271,257	301,634	308,800	320,900
Supplemental Property Tax	230,453	229,363	175,000	234,700
Prior Year Property Tax	92,331	103,637	193,100	130,000
Homeowners Exemption	33,662	32,909	31,400	33,300
Property Tax in Lieu of VLF	1,599,216	1,710,122	1,754,400	1,822,800
Property Transfer Tax	111,175	59,546	42,900	91,600
<b>Total Property Tax</b>	<b>10,552,090</b>	<b>11,140,203</b>	<b>11,505,600</b>	<b>11,999,000</b>
<b>Sales Taxes</b>				
Sales & Use Tax	2,710,944	2,463,610	2,580,200	2,730,000
<b>Total Sales Taxes</b>	<b>2,710,944</b>	<b>2,463,610</b>	<b>2,580,200</b>	<b>2,730,000</b>
<b>Other Taxes - Transient Occupancy Taxes</b>				
Transient Occupancy Tax	1,548,920	1,140,969	967,600	1,379,000
<b>Total Other Taxes - Transient Occupancy Taxes</b>	<b>1,548,920</b>	<b>1,140,969</b>	<b>967,600</b>	<b>1,379,000</b>
<b>Other Taxes - Cardroom, TBID, &amp; Business License</b>				
Admissions Tax - Cardroom	226,386	175,500	30,800	226,400
Tourism Business Improvement Development Tax	258,193	1,902	1,600	2,300
Business License	204,318	205,039	213,000	217,000
<b>Total Other Taxes - Cardroom, TBID, &amp; Business License</b>	<b>688,898</b>	<b>382,440</b>	<b>245,400</b>	<b>445,700</b>
<b>Other Taxes - Franchise Taxes</b>				
Franchise - Natural Gas	48,558	55,069	55,300	59,600
Franchise - Electricity	183,480	197,399	221,100	255,500
Franchise - Cable TV	282,104	282,772	273,400	283,000
Franchise - Solid Waste	236,848	249,458	216,900	237,000
<b>Total Other Taxes - Franchise Taxes</b>	<b>750,990</b>	<b>784,698</b>	<b>766,700</b>	<b>835,100</b>

# 2021-22 Fiscal Year Budget

## General Fund Revenues by Category (Continued)

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Fines &amp; Forefeitures</b>				
Towing Fees	16,800	10,800	10,000	13,800
Fines & Forefeitures	134,366	54,655	53,700	81,200
<b>Total Fines &amp; Forefeitures</b>	<b>151,166</b>	<b>65,455</b>	<b>63,700</b>	<b>95,000</b>
<b>Other Taxes - Permits</b>				
Permits - Oversize / Weight	4,684	4,072	4,000	-
Permits - Encroachment	3,201	11,418	23,000	49,500
Permits - Grading	-	-	400	-
Permits - Home Occupancy	3,857	3,335	3,100	2,500
Permits - Planning	1,754	2,384	2,900	2,000
Permits - Building	204,827	286,633	336,300	300,000
Permits - Discretionary	83	265	500	-
Permits - Other	4,906	5,413	7,600	8,500
<b>Total Other Taxes - Permits</b>	<b>223,312</b>	<b>313,520</b>	<b>377,800</b>	<b>362,500</b>
<b>Intergovernmental</b>				
Grants	154,563	21,793	36,200	22,500
Motor Vehicle License Fees	10,075	16,327	9,600	16,300
Other Local Revenue / Reimbursement	115,022	-	-	-
Mandated Costs (SB90) Reimbursement	11,324	22,973	11,000	14,200
<b>Total Intergovernmental</b>	<b>290,984</b>	<b>61,093</b>	<b>56,800</b>	<b>53,000</b>
<b>Charges for Services</b>				
Charges for Services - Public Works	26,628	5,203	-	-
Charges for Services - Community Development	211,432	208,764	212,400	220,000
Charges for Services - Other	-	25,620	-	-
Charges for Services - Recreation	196,309	67,433	6,000	64,350
Charges for Services - Aquatics	124,938	51,830	58,500	150,000
Charges for Services - Senior / Multi-Use	2,635	2,387	700	2,600
<b>Total Charges for Services</b>	<b>561,942</b>	<b>361,235</b>	<b>277,600</b>	<b>436,950</b>

# 2021-22 Fiscal Year Budget

## General Fund Revenues by Category (Continued)

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Developer Projects (Moved to General Fund 105 in FY 2019-20)</b>				
Plan Review	863,979	114,471	181,000	117,000
Charges for Services - Other Public Works Developer Projects	231,327	303,535	271,300	242,000
Charges for Services - Legal	151,728	154,796	169,500	132,000
<b>Total Developer Projects</b>	<b>1,247,034</b>	<b>572,802</b>	<b>621,800</b>	<b>491,000</b>
<b>Investment Earnings / Rentals</b>				
Interest	634,187	797,172	368,600	387,000
Rentals / Leases - Other	299,358	246,844	229,900	312,800
Rentals - Parks & Recreation	54,269	26,594	32,400	70,200
<b>Total Investment Earnings / Rentals</b>	<b>987,814</b>	<b>1,070,610</b>	<b>630,900</b>	<b>770,000</b>
<b>Miscellaneous</b>				
Miscellaneous Revenues - Other	715,518	480,119	574,800	652,900
<b>Total Miscellaneous</b>	<b>715,518</b>	<b>480,119</b>	<b>574,800</b>	<b>652,900</b>
<b>Transfers In</b>				
Interfund Transfers for Support Services	1,313,800	1,385,500	1,490,400	1,612,900
Transfer In from Gas Tax	300,000	300,000	300,000	300,000
Transfer In from Measure A	300,800	183,654	483,000	525,000
Transfer In from Other Funds	514,387	360,143	140,200	140,000
Transfer In from Wastewater Operations	1,788	2,994	60,000	80,000
Transfer In from Water Operations	4,056	7,893	40,000	60,000
<b>Total Transfers In</b>	<b>2,434,831</b>	<b>2,240,184</b>	<b>2,513,600</b>	<b>2,717,900</b>
<b>Total General Fund Revenues</b>	<b>22,864,443</b>	<b>21,076,940</b>	<b>21,182,500</b>	<b>22,968,050</b>

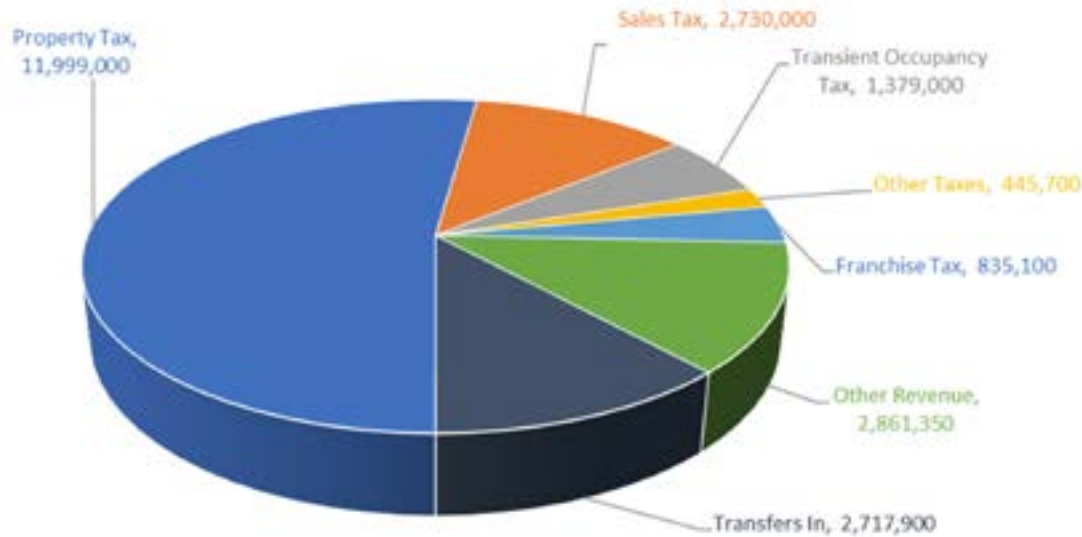
# 2021-22 Fiscal Year Budget

## 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 2021-22 budget process proved to be difficult to forecast 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 taxes, other revenues, and interfund transfers.



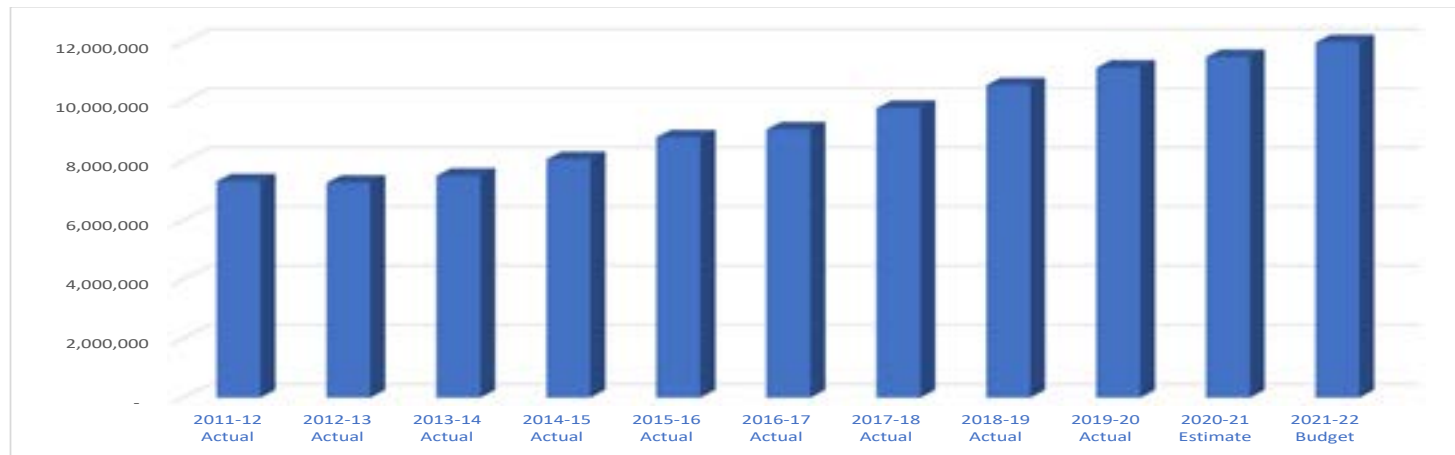
# 2021-22 Fiscal Year Budget

## Property Taxes

Property Taxes at \$12.0 million or 52% of total General Fund budgeted revenues for fiscal year 2021-22 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 2011-12 as well as the fiscal year 2020-21 estimates, and 2021-22 budgeted property tax revenue.



Property Tax values for fiscal year 2021-22 are projected to grow by about 4.0% over the prior year. Assessed values for fiscal year 2021-22 were set as of January 1, 2021 and based on sales and new construction that occurred during calendar year 2020. The COVID-19 pandemic and resulting shutdowns have not resulted in any negative impact on these values. If the market slows in the next couple of years as foreclosure and eviction moratoriums end, it may prompt significant foreclosures and sales price reductions. Proposition 8 reductions in value could occur that will impact future revenues. In consultation with the City's property tax consultant, we have conservatively projected a softening of Property Tax growth in the next couple of years followed by a moderate recovery.

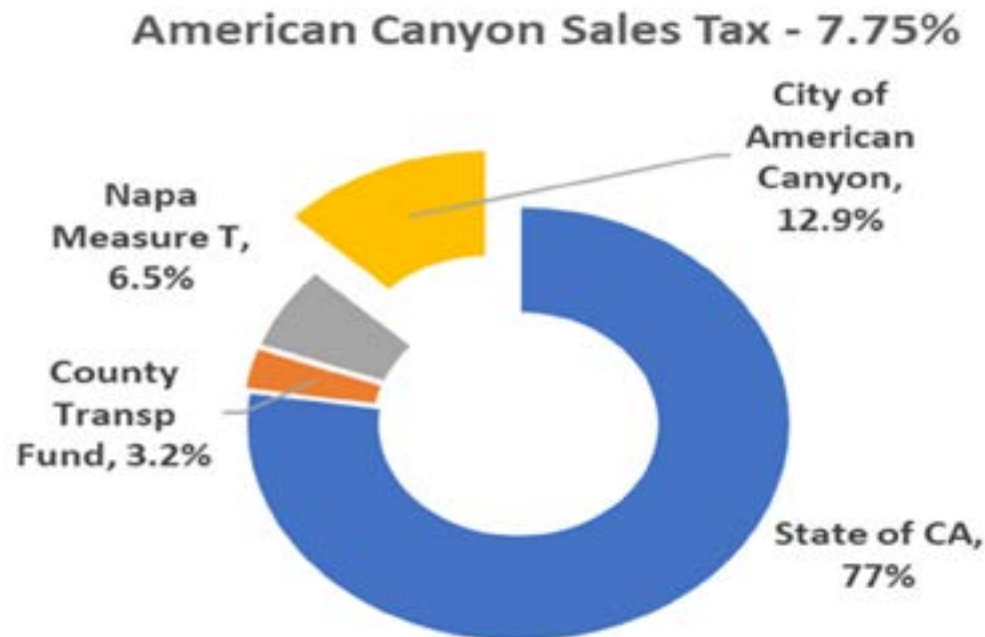


# 2021-22 Fiscal Year Budget

## Sales Tax

Sales Tax – at \$2.7 million comprises 12% of the City’s total General Fund budgeted revenues for fiscal year 2021-22 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.

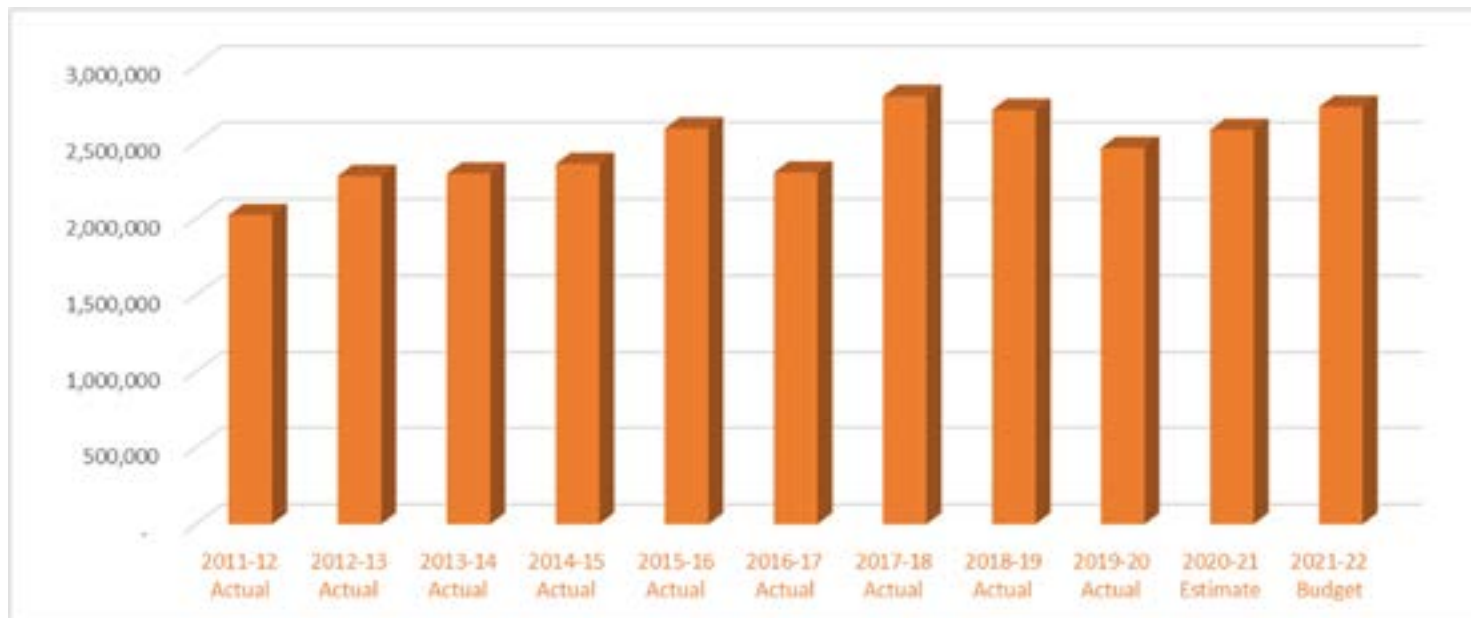
Also, the half percent Measure T sales tax that is assessed throughout Napa County, benefits the City by funding road repair projects. Measure T taxes are accounted for in a special revenue fund. As an example, the sales tax rate in the City of American Canyon is 7.75%. A \$1,000 taxable sale would result in a tax of \$77.50 and the City would receive \$10.00 as its share of the tax.



# 2021-22 Fiscal Year Budget

## Sales Tax

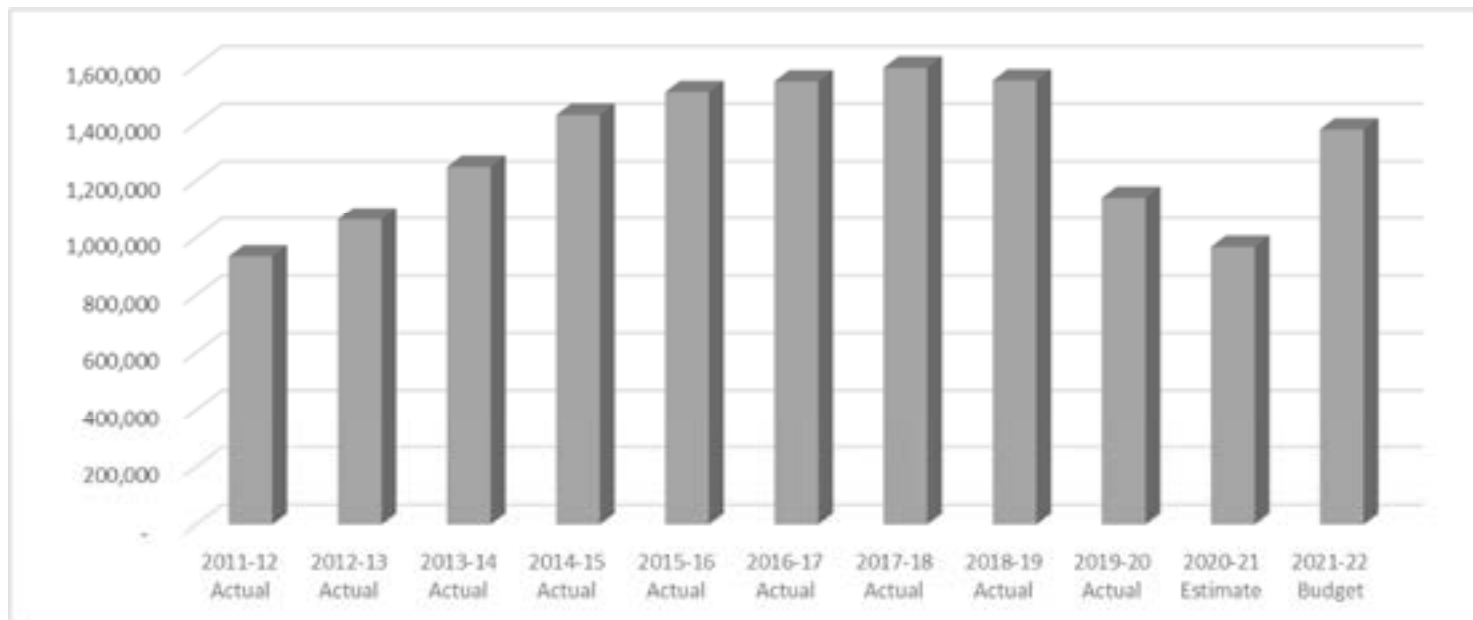
Sales tax revenue is economically driven and is more volatile than Property Tax. The COVID-19 Pandemic certainly impacted FY 2019-20 revenues, but in FY 2020-21 a marked recovery occurred. Based on projections from our consultants, we expect sales tax to grow by about \$100,000 per year over the next few years. The fiscal year projection assumes a slight recession in a couple of years followed by a moderated rebound in sales tax revenues – aided by an increase in new online sales tax revenues. The sales tax budget projection for the fiscal year 2021-22 is a 5.8% increase compared to the fiscal year 2020-21 estimate.



# 2021-22 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 hit hotels especially hard. All three of the City’s hotels were at very low occupancy during the shutdowns. The summer months proved to continue to outperform the industry and our consultants estimate that the City will experience a large rebound in FY 2021-22. This is primarily because we are not reliant on business travel.

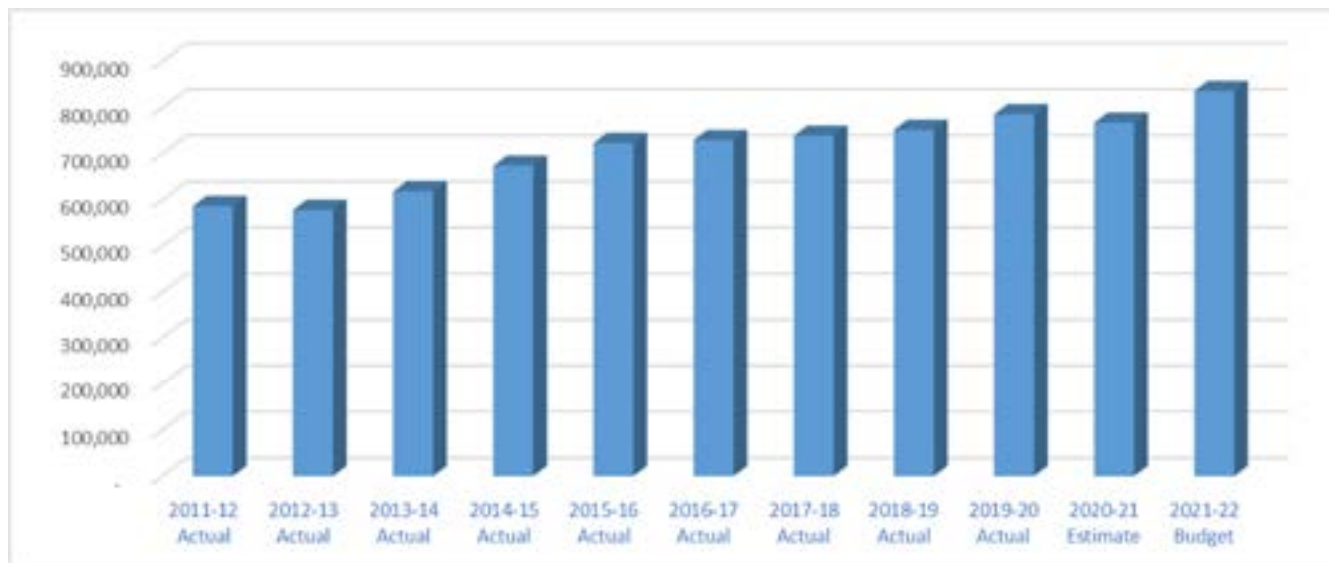


# 2021-22 Fiscal Year Budget

## 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.

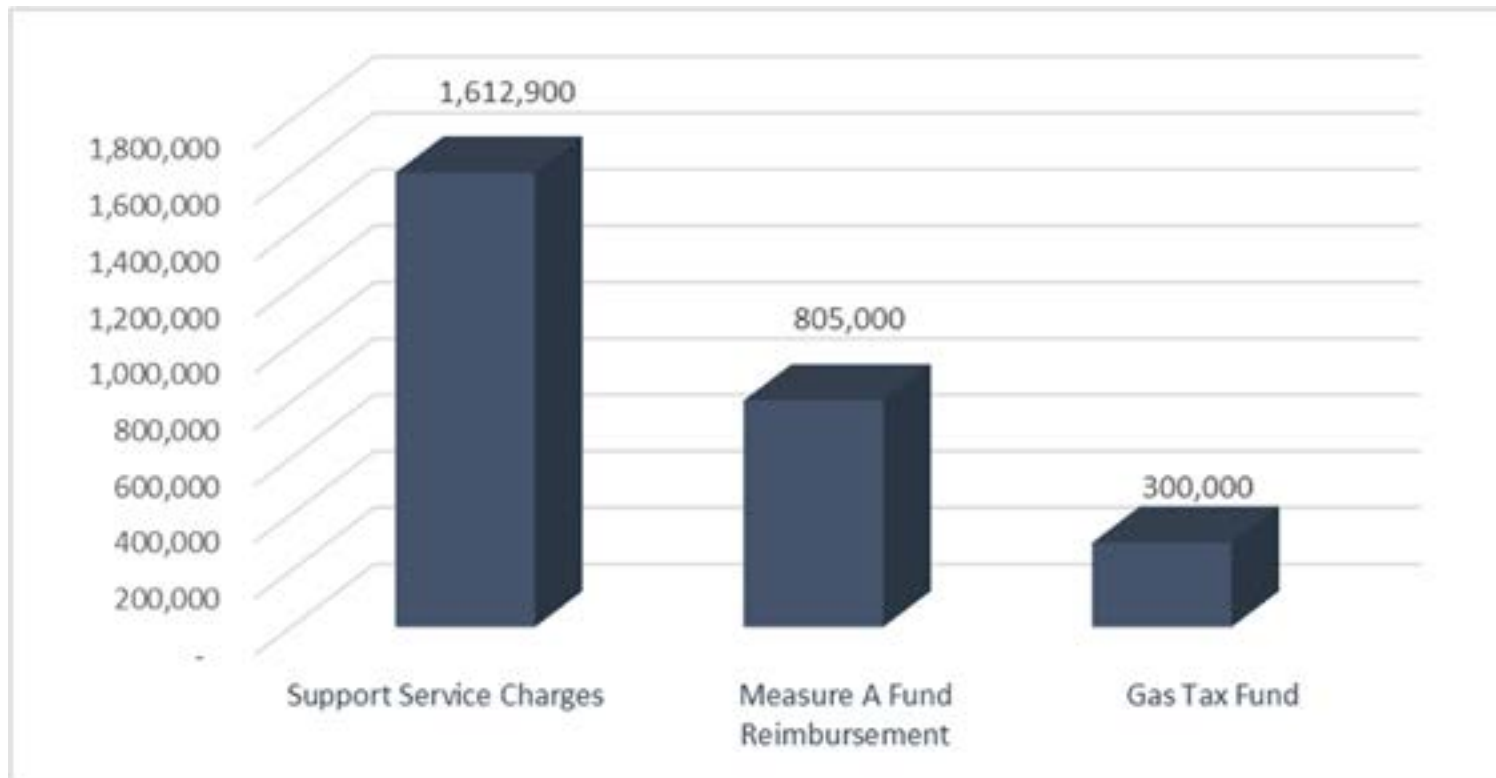
Franchise Tax has proven to be fairly stable for years. Based on historical trends we are expecting around \$835,000 from this revenue source in FY 2021-22. We have forecasted a softening in our model for a potential recession in a couple of years.



# 2021-22 Fiscal Year Budget

## Interfund Transfers

Interfund Transfers - \$2.7 million, 12% of budgeted General Fund revenues, represent a major portion of the fund's resources. These transfers consist of support services transfers from the Water, Wastewater, and Recycled Water 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 would normally include reimbursements for storm water expenses, street maintenance, and capital projects administration, none of which were budgeted from the General Fund this year.



# 2021-22 Fiscal Year Budget

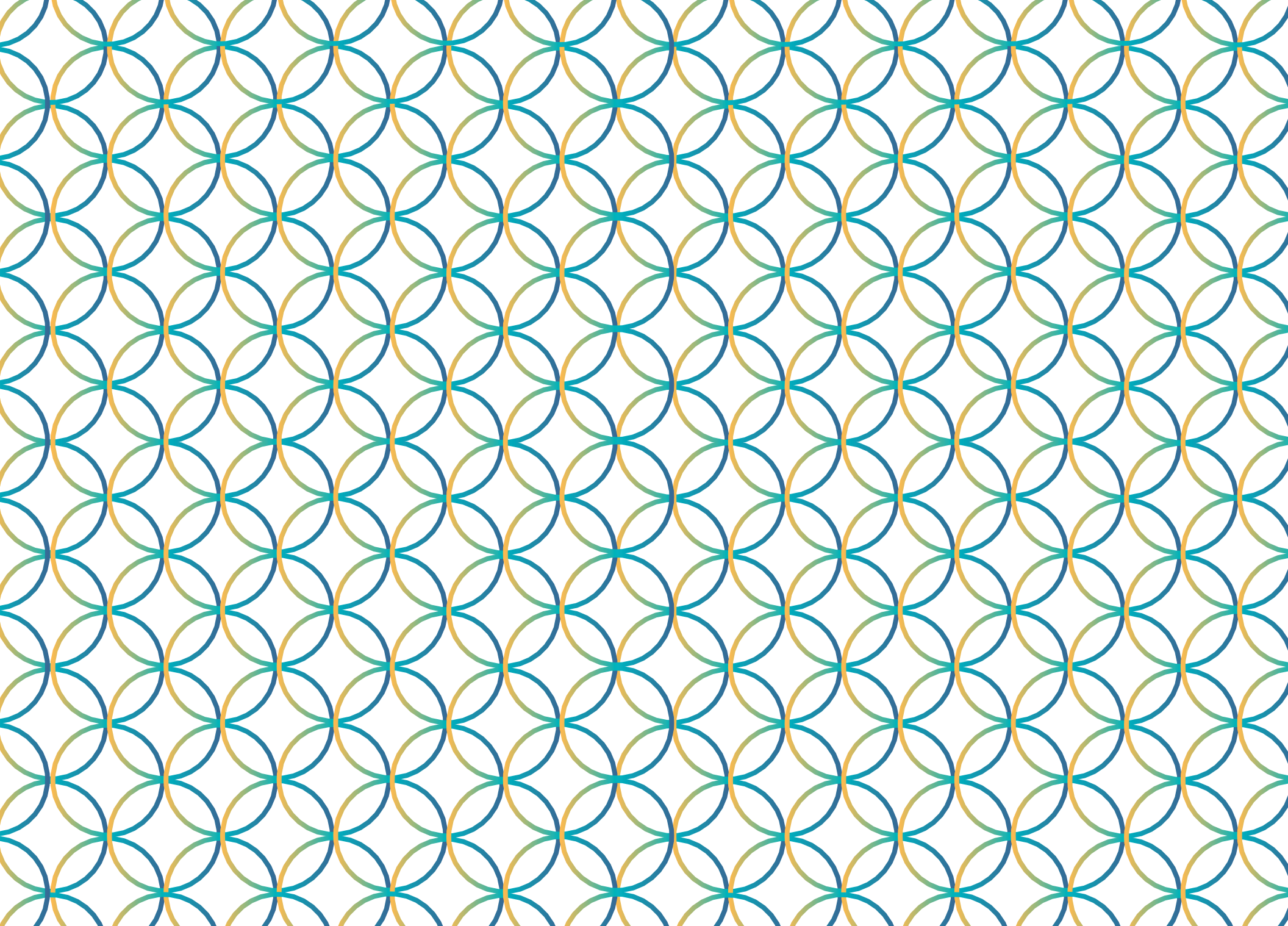
## General Fund Expenditures and Transfers

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>General Government</b>				
City Council	138,496	138,528	177,400	190,900
City Manager	455,924	693,226	692,300	787,875
City Clerk	421,007	377,655	490,700	361,750
City Attorney	864,625	712,558	394,000	395,000
Human Resources	308,226	262,455	292,000	406,500
Risk Management	390,722	414,294	545,000	636,100
Economic Development	50,100	103,474	50,000	55,100
Housing Services	84,241	(3)	15,000	152,100
Communications	316,034	317,745	279,600	317,900
Finance	637,385	827,557	765,050	898,550
Utility Billing	496,432	562,126	487,700	597,020
Non-Departmental	1,481,641	1,265,016	1,497,900	1,721,500
Debt Service	792,769	473,159	491,600	156,500
Capital Projects	136,057	524,912	-	-
<b>Total General Government</b>	<b>6,573,661</b>	<b>6,672,703</b>	<b>6,178,250</b>	<b>6,676,795</b>
<b>Police</b>	<b>6,880,926</b>	<b>7,190,906</b>	<b>7,458,800</b>	<b>7,925,566</b>
<b>Utilities &amp; Maintenance</b>				
Administration - U&M	-	-	137,300	142,750
Streets & Roads	-	-	645,400	879,050
Storm Drain / Measure A	-	-	260,300	-
Parks Maintenance	-	-	1,214,300	1,621,600
<b>Total Utilities &amp; Maintenance</b>	<b>-</b>	<b>-</b>	<b>2,257,300</b>	<b>2,643,400</b>

# 2021-22 Fiscal Year Budget

## General Fund Expenditures and Transfers (Continued)

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Public Works</b>				
Administration - PW	335,509	428,191	401,200	566,800
Capital Projects Administration	482,308	609,660	795,300	831,500
Streets & Roads	808,484	709,451	-	-
Storm Drain / Measure A	300,627	324,163	153,100	528,900
Parks Maintenance	-	1,112,697	-	-
City Engineer	207,885	122,289	261,800	260,900
<b>Total Public Works</b>	<b>2,134,813</b>	<b>3,306,450</b>	<b>1,611,400</b>	<b>2,188,100</b>
<b>Community Development</b>				
Planning	459,460	440,608	630,000	451,550
Housing Services	23,717	25,570	33,500	30,900
Building & Safety	711,631	648,292	705,500	810,950
Developer Project Engineering	1,066,265	521,377	452,300	405,000
<b>Total Community Development</b>	<b>2,261,074</b>	<b>1,635,847</b>	<b>1,821,300</b>	<b>1,698,400</b>
<b>Parks &amp; Recreation</b>				
Parks & Recreation - Administration	569,541	579,992	534,800	569,500
Recreation Programs	755,715	679,186	471,800	565,270
Aquatics Programs	496,318	392,120	420,600	485,525
Senior / Multi-Use Center	121,192	100,659	100,600	128,950
Facility Rentals	77,123	87,210	88,600	82,744
Parks Maintenance	1,192,059	-	-	-
<b>Total Parks &amp; Recreation</b>	<b>3,211,948</b>	<b>1,839,166</b>	<b>1,616,400</b>	<b>1,831,989</b>
<b>Total General Fund Expenditures</b>	<b>21,062,422</b>	<b>20,645,072</b>	<b>20,943,450</b>	<b>22,964,250</b>



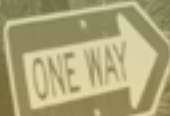


AMERICAN CANYON  
CITY HALL

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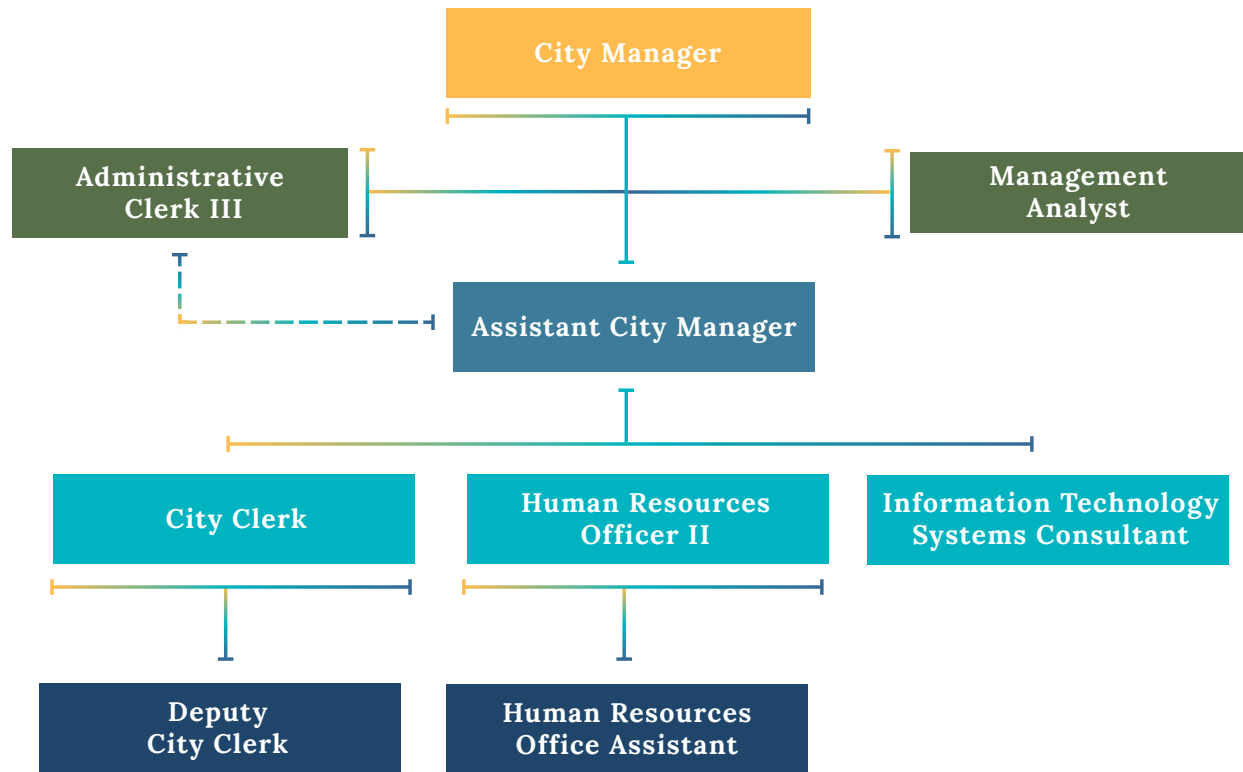
LAW OFFICES

# Administration



# Administration Organization Chart

## Administration



# Administration Summary

## 2021-22 Fiscal Year Budget

### Administration Department #10 General Fund #100 Summary

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 938,438	\$ 1,200,432	\$ 1,228,300	\$ 1,387,900
Pension	118,746	147,706	173,200	212,200
Services & Supplies	1,983,692	1,679,794	1,554,800	1,727,625
Contra Expense	(11,500)	(8,000)	(20,300)	(24,500)
<b>Total for Department</b>	<b>\$ 3,029,376</b>	<b>\$ 3,019,932</b>	<b>\$ 2,936,000</b>	<b>\$ 3,303,225</b>

<b>Revenues</b>				
City Council	\$ -	\$ -	\$ -	\$ -
City Manager	538	-	-	-
City Clerk	4,903	-	7,300	-
City Attorney	279,655	213,702	135,000	140,000
Human Resources	116,320	96,645	151,800	124,800
Risk Management	104,222	132,244	157,400	193,400
Economic Development	-	50,000	-	-
Housing Services	332,459	-	8,800	27,200
Communications	-	-	-	-
<b>Total for Department</b>	<b>\$ 838,097</b>	<b>\$ 492,590</b>	<b>\$ 460,300</b>	<b>\$ 485,400</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
City Council	5.00	5.00	5.00
City Manager	3.00	3.00	3.00
City Clerk	2.00	2.00	2.00
Neighborhood Programs	1.00	1.00	1.00
Human Resources	1.00	2.00	2.00
<b>Total Staff Full Time Equivalents</b>	<b>12.00</b>	<b>13.00</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 and are also accessible live via streaming or 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 2021-22 Fiscal Year Budget

## Administration Department #10 City Council Division #110

<b>Expenditures</b>	<b>Actual FY 2018-19</b>	<b>Actual FY 2019-20</b>	<b>Estimated Actual FY 2020-21</b>	<b>Adopted Budget FY 2021-22</b>
Personnel	\$ 106,634	112,235	123,000	\$ 124,800
Services & Supplies	31,862	26,292	54,400	66,100
<b>Division Total</b>	<b>\$ 138,496</b>	<b>138,528</b>	<b>177,400</b>	<b>\$ 190,900</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2019-20</b>	<b>Adopted Budget FY 2020-21</b>	<b>Adopted Budget FY 2021-22</b>
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.

## 2020-2021 Highlights

- 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 Financing to refinance City Hall and finance the Engie Energy Resiliency project.
- Provided a balanced budget for adoption.
- Successfully extended labor agreements one year.
- Assisted the City Council in establishing annual and long-term goals that support the vision and mission of the City government.
- Completed the City Council Orientation.
- Provided regional representation for Vaccination Clinics in Napa County.

## 2021-2022 Goals

- Lead the implementation of Key Performance Indicators.
- Begin labor negotiations with Local Teamsters Local 315, General Unit and Mid-Management Units.
- 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 2021-22 Fiscal Year Budget

## Administration Department #10 City Manager Division #120

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 393,715	634,665	618,100	\$ 708,100
Services & Supplies	62,208	58,561	74,200	79,775
<b>Division Total</b>	<b>\$ 455,924</b>	<b>693,226</b>	<b>692,300</b>	<b>\$ 787,875</b>
<b>Revenues</b>				
Transfers In	\$ 538	-	-	-
<b>Division Total</b>	<b>\$ 538</b>	<b>-</b>	<b>-</b>	<b>-</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	1.00
Executive Assistant to City Manager	1.00	1.00	-
Administrative Clerk	-	-	1.00
<b>Total Full Time Equivalents</b>	<b>3.00</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.

## 2020-2021 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 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.
- Prepare election-related documents and candidate information prior to the candidate filing period for the November 2020 Election and conduct all election processes.
- Established process for Ethics AB123 Disclosure Docs and Campaign Docs filings through Granicus.
- Integrated City-wide use of Zoom Meetings for City Council, Commission, Committee and Staff Meetings so that City Staff could meet and the public could participate in City Council, Commission and Committee meetings by video streaming.



# Administration – City Clerk *continued*

## 2021-2022 Goals

- 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.
- Train and implement training on the Granicus Peak Agenda Management System for improved coordination of preparation of City Council, Committee and Commission staff reports to promote greater efficiency in preparation of agendas.
- Implement improved workload efficiencies within the City Clerk’s Office.
- Train and implement Laserfiche Forms processes within the City Clerk’s Office and in Citywide Administrative functions.

## Key Performance Indicators

**Goal: Quality services and Organizational Effectiveness-Deliver exemplary government services**

	2019-2020	2018-2019	2017-2018
Number of Public Records Requests met on time	80	60	55
Number of Public Records Requests met with extension	1	2	1
Number of contracts processed	145	196	223
Number of public hearing notices issued	54	88	60
Number of electronic forms processed online	6,455		

# Administration – City Clerk 2021-22 Fiscal Year Budget

## Administration Department #10 City Clerk Division #130

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 272,248	295,685	263,800	\$ 282,900
Services & Supplies	148,760	81,970	226,900	78,850
<b>Division Total</b>	<b>\$ 421,007</b>	<b>377,655</b>	<b>490,700</b>	<b>\$ 361,750</b>
<b>Revenues</b>				
Miscellaneous	\$ 4,903	-	7,300	\$ -
<b>Division Total</b>	<b>\$ 4,903</b>	<b>-</b>	<b>7,300</b>	<b>\$ -</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
City Clerk	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00
<b>Total Full Time Equivalent</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.
- The City Attorney may retain or employ other attorneys, assistants or special counsel as may be needed to take charge of any litigation or legal matters or assist the City Attorney therein; provided, however, that such employment or retainer shall be reported to the Council at the regular meeting thereof next following the employment or retainer.

# Administration – City Attorney

## 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Services & Supplies	\$ 864,625	712,558	394,000	\$ 395,000
<b>Division Total</b>	<b>\$ 864,625</b>	<b>712,558</b>	<b>394,000</b>	<b>\$ 395,000</b>
<b>Revenues</b>				
Transfers In	\$ 279,655	213,702	135,000	\$ 140,000
<b>Division Total</b>	<b>\$ 279,655</b>	<b>213,702</b>	<b>135,000</b>	<b>\$ 140,000</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.

## 2020-2021 Highlights

- Recruited and hired 9 new full-time employees, including a new Human Resources Officer II and Human Resources Assistant, and wished 11 full-time and 4 part-time/temporary employees good luck in their retirement or next opportunity. Received Distinguished Budget Presentation Award for the FY 2018-19 Operating Budget by the Government Finance Officers Association
- Initiated the Human Resources Policies and Procedures Manual Update
- Analyzed all Human Resources processes for potential updating and technology improvements
- Initiated more robust use of existing Laserfiche, Springbrook and website technologies
- Reviewed all benefit providers to identify and reduce redundancies, and to ensure awareness and use of all contracted services
- Completed Employee survey to enhance diversity measures.
- Revised the Alternative Work Schedule Policy
- Implemented CalPERS Cost Sharing Agreements as outlined in the City's MOU's and Agreements
- Developed New Employee On-Boarding and Exit Processes
- Updated the Illness and Injury Prevention Plan and other related documents to comply with State and Federal COVID-19 requirements
- Established Human Resources staff training goals

## 2021-2022 Goals

- Finalize Human Resources Policies and Procedures Manual Update
- Deploy new Employee Evaluations process and fully train supervisors in its use
- Transition Human Resources processes to fully electronic delivery to the extent possible
- Attend training to ensure staff Human Resources and Risk Management competencies and compliance, including IPMA-HR/SHRM, CalPERS, CalPELRA and PARMA courses, workshops and/or conferences
- Develop a multi-year strategy for systematic review and updating of all Human Resources policies
- Initiate and complete labor negotiations
- Revise Risk Management Policies and Procedures
- Re-Activate Safety Committee
- Develop documentation on the Claims Process for City Manager

# Administration – Human Resources + Risk Management *continued*

## Key Performance Indicators

**Goal: Quality services and Organizational Effectiveness-Deliver exemplary government services**

	2019-2020	2018-2019	2017-2018
Number of Full-Time Employees per capita	4.2 per 10,000		
Rate of new full-time employees completing probationary period	100%	81%	100%
Number of total sick leave hours used / absence rate	2,929 / 2.7%	4,156 / 2.4%	4,689 / 1.7%
Number of days lost to workers compensation injuries	0	233	0
Number of Workers Compensation injuries by department	3	6	3
City Manager's Office	0	0	0
Finance Department	0	0	0
Community Development Department	1	0	0
Public Works Department	1	6	3
Maintenance & Utilities Department	n/a	n/a	n/a
Parks & Recreation Department	1	0	0

# Administration – Human Resources 2021-22 Fiscal Year Budget

## Administration Department #10 Human Resources Division #150

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 137,924	147,135	231,500	\$ 274,200
Services & Supplies	170,302	115,320	60,500	132,300
<b>Division Total</b>	<b>\$ 308,226</b>	<b>262,455</b>	<b>292,000</b>	<b>\$ 406,500</b>
<b>Revenues</b>				
Intergovernmental	\$ 7,410	9,124	34,600	\$ 10,000
Transfers In	106,800	78,800	100,200	114,800
All Other	2,110	8,721	17,000	-
<b>Division Total</b>	<b>\$ 116,320</b>	<b>96,645</b>	<b>151,800</b>	<b>\$ 124,800</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Human Resources Officer II	1.00	2.00	1.00
Human Resources Assistant	-	-	1.00
<b>Total Full Time Equivalents</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>

# Administration – Risk Management 2021-22 Fiscal Year Budget

## Administration Department #10 Risk Management Division #160

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Services & Supplies	\$ 390,722	414,294	545,000	\$ 636,100
<b>Total Expenditures</b>	<b>\$ 390,722</b>	<b>414,294</b>	<b>545,000</b>	<b>\$ 636,100</b>
<b>Revenues</b>				
Intergovernmental	\$ -	4,243	1,600	\$ 12,500
Transfers In	98,600	117,300	150,000	180,900
All Other	5,622	10,701	5,800	-
<b>Total Revenues</b>	<b>\$ 104,222</b>	<b>132,244</b>	<b>157,400</b>	<b>\$ 193,400</b>

Comment: No positions are budgeted in this division.



# Administration – Economic Development 2021-22 Fiscal Year Budget

## Administration Department #10 Economic Development Division #620

The City’s economic development program 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 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Services & Supplies	\$ 50,100	103,474	50,000	\$ 55,100
<b>Division Total</b>	<b>\$ 50,100</b>	<b>103,474</b>	<b>50,000</b>	<b>\$ 55,100</b>
<b>Revenues</b>				
All Other	\$ -	50,000	-	\$ -
<b>Division Total</b>	<b>\$ -</b>	<b>50,000</b>	<b>-</b>	<b>\$ -</b>

Comment: No positions are budgeted in this division beginning in FY 2016-17.

# Administration – Housing Services 2021-22 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 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Services & Supplies	\$ 84,241	(3)	15,000	\$ 152,100
<b>Division Total</b>	<b>\$ 84,241</b>	<b>(3)</b>	<b>15,000</b>	<b>\$ 152,100</b>
<b>Revenues</b>				
Investment Earnings (Interest and Rents)	\$ 21,990	-	8,800	\$ 27,200
Transfers In - Other	508	-	-	-
All Other	309,961	-	-	-
<b>Division Total</b>	<b>\$ 332,459</b>	<b>-</b>	<b>8,800</b>	<b>\$ 27,200</b>

# Administration – Communications

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

## 2020-2021 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 pickups, 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

## 2021-2022 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

## Key Performance Indicators

**Goal: Quality services and Organizational Effectiveness-**

**Deliver exemplary government services**

	2019-2020	2018-2019
Number of city emails delivered and percent engaged	1,008,115 – 68%	
Number of visitors to website	149,540	196,600
Aggregate number of agenda subscribers	2,544	89
Number of nixle subscribers	17,973	16,609
City Manager’s Update subscribers	13,277	11,895

# Administration – Communications 2021-22 Fiscal Year Budget

**Administration Department #10 Communications #760**

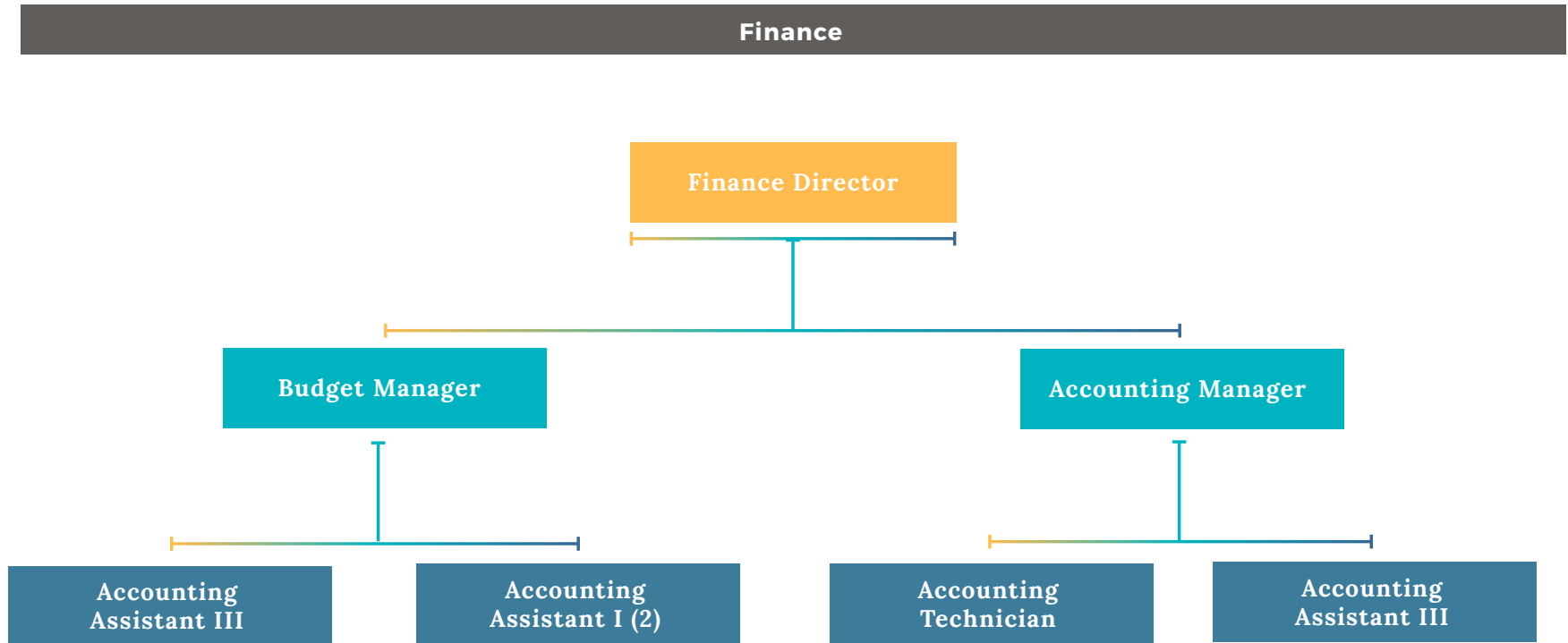
	<b>Actual FY 2018-19</b>	<b>Actual FY 2019-20</b>	<b>Estimated Actual FY 2020-21</b>	<b>Adopted Budget FY 2021-22</b>
<b>Expenditures</b>				
Personnel	\$ 146,663	158,418	165,100	\$ 210,100
Services & Supplies	169,372	159,327	114,500	107,800
<b>Division Total</b>	<b>\$ 316,034</b>	<b>317,745</b>	<b>279,600</b>	<b>\$ 317,900</b>

<b>Division Staffing Full Time Equivalent Positions</b>	<b>Adopted Budget FY 2019-20</b>	<b>Adopted Budget FY 2020-21</b>	<b>Adopted Budget FY 2021-22</b>
Communications Manager	1.00	1.00	1.00
<b>Total Full Time Equivalent</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>

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 glass canopy over the entrance. The right side of the image is overlaid with a semi-transparent teal color. The word "Finance" is written in white, bold, sans-serif font in the upper right quadrant of the teal area.

# Finance

# Finance Organization Chart



# 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.

## 2020-2021 Highlights

- Submitted FY 2020-21 Operating Budget for Distinguished Budget Presentation Award to the Government Finance Officers Association.
- Submitted FY 2019-20 Comprehensive Annual Financial Report for Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association .
- Due to the COVID-19 pandemic, a part of the new “Virtual City Hall” implementation allows residents to renew their Business License, pay their Utility Bill, or pay for Parks & Recreation Classes online.
- Continued to cross-train staff on key departmental functions.
- Implemented an IVR system for Utility Billing customer payments.
- Filled departmental vacancies resulting from retirements, including Finance Director, Accounting Manager, and Budget Manager.
- Updated financial forecasting application to increase accuracy of financial projections.
- Refinanced City Hall as a leased purchase to obtain a lower interest rate and generate ongoing cash flow savings.

## 2021-2022 Goals

- Present annual financial reports and fiscal achievements for award recognition.
- Continue to cross-train staff on key departmental functions.
- Upgrade enterprise resource planning system to newest version and implement employee self service module for human resources and payroll automation.
- Evaluate implementing an automated invoice processing system for accounts payable.
- Troubleshoot and correct IVR system issues for Utility Billing customer payments.
- Work with IT to implement Hardware as a Service (HaaS) for technology assets.
- Enhance functionality for the Business License and Permit Fee processes in “Virtual City Hall”.
  - Begin the process of a comprehensive Citywide User Fee Study and Developer Fee Study.
- Assist in the preparation of Water, Wastewater, and Recycled Water Enterprise Funds Rate Studies.
- Prepare 5-Year Capital Improvement Plan
- Create new methodology and replacement schedule for fleet of vehicles and major equipment.
- Complete the preparation of the FY 2020-21 Comprehensive Annual Financial Report and obtain issuance of an unmodified audit opinion by the end of November 2021.

# Finance *continued*

## Key Performance Indicators

### Goal: Economic Development and Vitality – Attract and expand diverse business and employment opportunities

	2019-2020	2018-2019	2017-2018
Business license history	1,578	1,103	1,412
Number of new businesses	349	387	329
Number of jobs in American Canyon	9,780	6,346	5,858
Transient Occupancy Tax revenue	1,140,969	1,548,953	1,593,331

### Goal: Infrastructure – Develop and maintain infrastructure resources to support sustainable growth

	2019-2020	2018-2019	2017-2018
Household water use (hundred cubic feet)	95,537,554	83,787,704	79,651,400
City properties water use (potable)	5,593,332	4,059,508	5,291,200
Business recycled water use	8,029,250	7,313,080	7,709,100
City recycled water use	1,251,830	1,518,950	1,967,800

### Goal: Quality services and Organizational Effectiveness–Deliver exemplary government services

	2019-2020	2018-2019	2017-2018
General Fund operating expenditures as a percent of budget	28%	44%	42%
Total General Fund revenue as a percent of budget	30%	41%	45%
General Fund sales tax as a percent of budget	4%	5%	5%



# Finance Summary

## 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 747,363	893,617	683,300	\$ 795,100
Pension	95,278	105,089	77,600	116,400
Services & Supplies	384,342	401,477	513,450	607,070
Contra Expense	(93,165)	(10,500)	(21,600)	(23,000)
<b>Total for Department</b>	<b>\$ 1,133,818</b>	<b>1,389,684</b>	<b>1,252,750</b>	<b>\$ 1,495,570</b>
<b>Revenues</b>				
Finance	\$ 250,995	255,086	248,000	\$ 259,300
Utility Billing	568,308	654,223	628,200	601,000
<b>Total for Department</b>	<b>\$ 819,303</b>	<b>909,309</b>	<b>876,200</b>	<b>\$ 860,300</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Finance	4.10	4.10	3.51
Utility Billing	3.80	3.80	3.80
<b>Total Full Time Equivalents</b>	<b>7.90</b>	<b>7.90</b>	<b>7.31</b>

# Finance – Finance

## 2021-22 Fiscal Year Budget

### Finance Department #20 Finance Division #210

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 430,883	525,963	417,200	\$ 478,600
Retirement (CalPERS)	54,909	60,797	47,000	88,000
Supplies and Services	244,759	251,297	322,450	354,950
Contra Expense	(93,165)	(10,500)	(21,600)	(23,000)
<b>Division Total</b>	<b>\$ 637,385</b>	<b>827,557</b>	<b>765,050</b>	<b>\$ 898,550</b>
<b>Revenues</b>				
Miscellaneous	\$ 4,614	3,400	2,700	\$ 2,300
Transfers In	246,381	251,686	245,300	257,000
<b>Division Total</b>	<b>\$ 250,995</b>	<b>255,086</b>	<b>248,000</b>	<b>\$ 259,300</b>

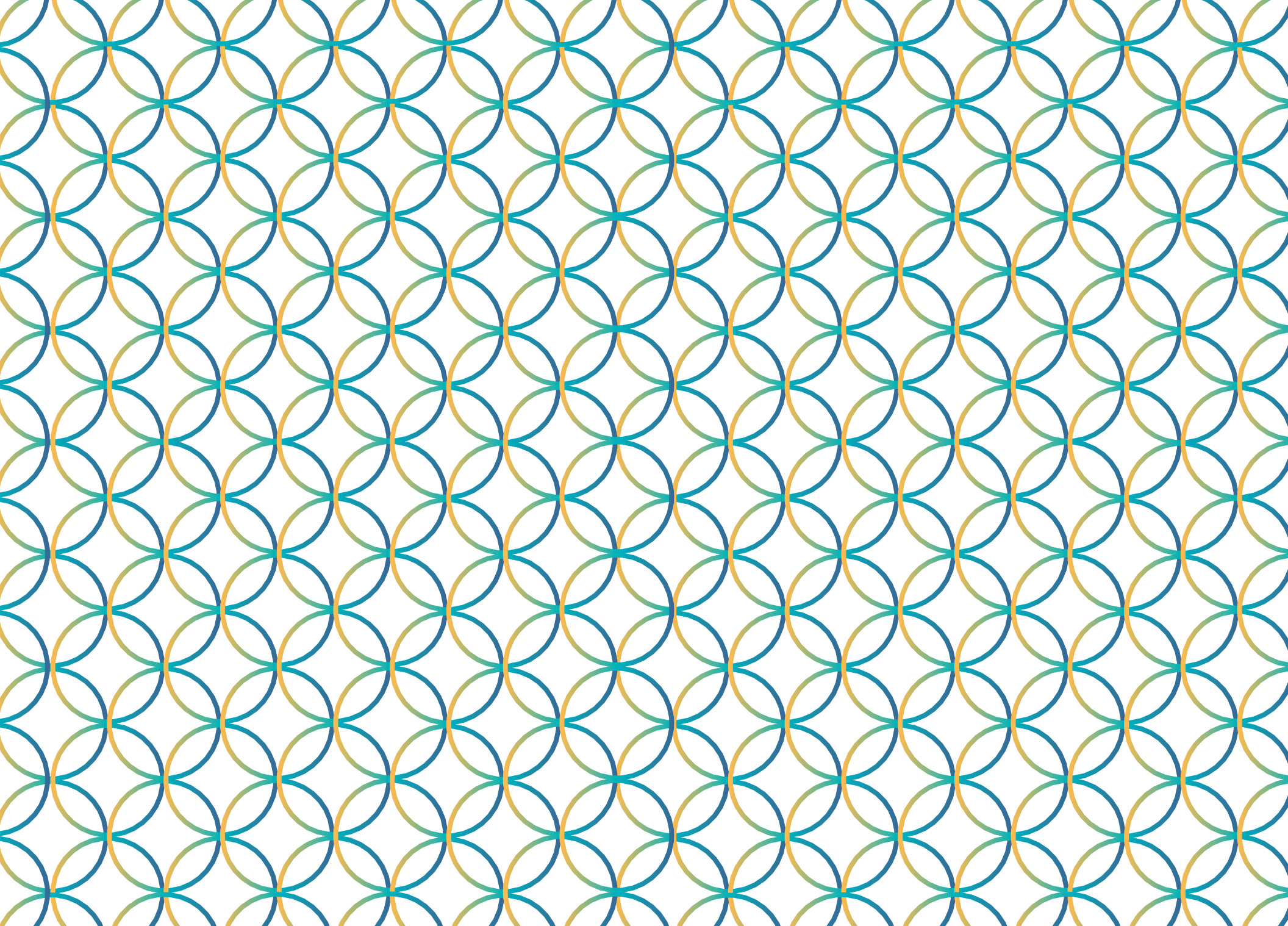
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Finance Director	0.80	0.80	0.70
Finance Manager	0.50	0.50	1.60
Accountant	0.40	0.40	-
Accounting Technicians	1.80	1.80	-
Accounting Assistants	0.60	0.60	1.21
<b>Total Staff Full Time Equivalents</b>	<b>4.10</b>	<b>4.10</b>	<b>3.51</b>

# Finance – Utility Billing 2021-22 Fiscal Year Budget

## Finance Department #20 Utility Billing Division #230

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 316,480	367,654	266,100	\$ 316,500
Retirement (CalPERS)	\$ 40,369	44,292	30,600	\$ 28,400
Services & Supplies	139,583	150,180	191,000	252,120
<b>Division Total</b>	<b>\$ 496,432</b>	<b>562,126</b>	<b>487,700</b>	<b>\$ 597,020</b>
<b>Revenues</b>				
Transfers In	\$ 566,600	654,000	628,200	\$ 601,000
All Other	1,708	223	-	-
<b>Division Total</b>	<b>\$ 568,308</b>	<b>654,223</b>	<b>628,200</b>	<b>\$ 601,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Finance Director	0.10	0.10	0.10
Finance Manager	0.50	0.50	0.20
Accountant	0.60	0.60	-
Accounting Technicians	0.20	0.20	-
Accounting Assistants	2.40	2.40	3.50
<b>Total Full Time Equivalents</b>	<b>3.80</b>	<b>3.80</b>	<b>3.80</b>

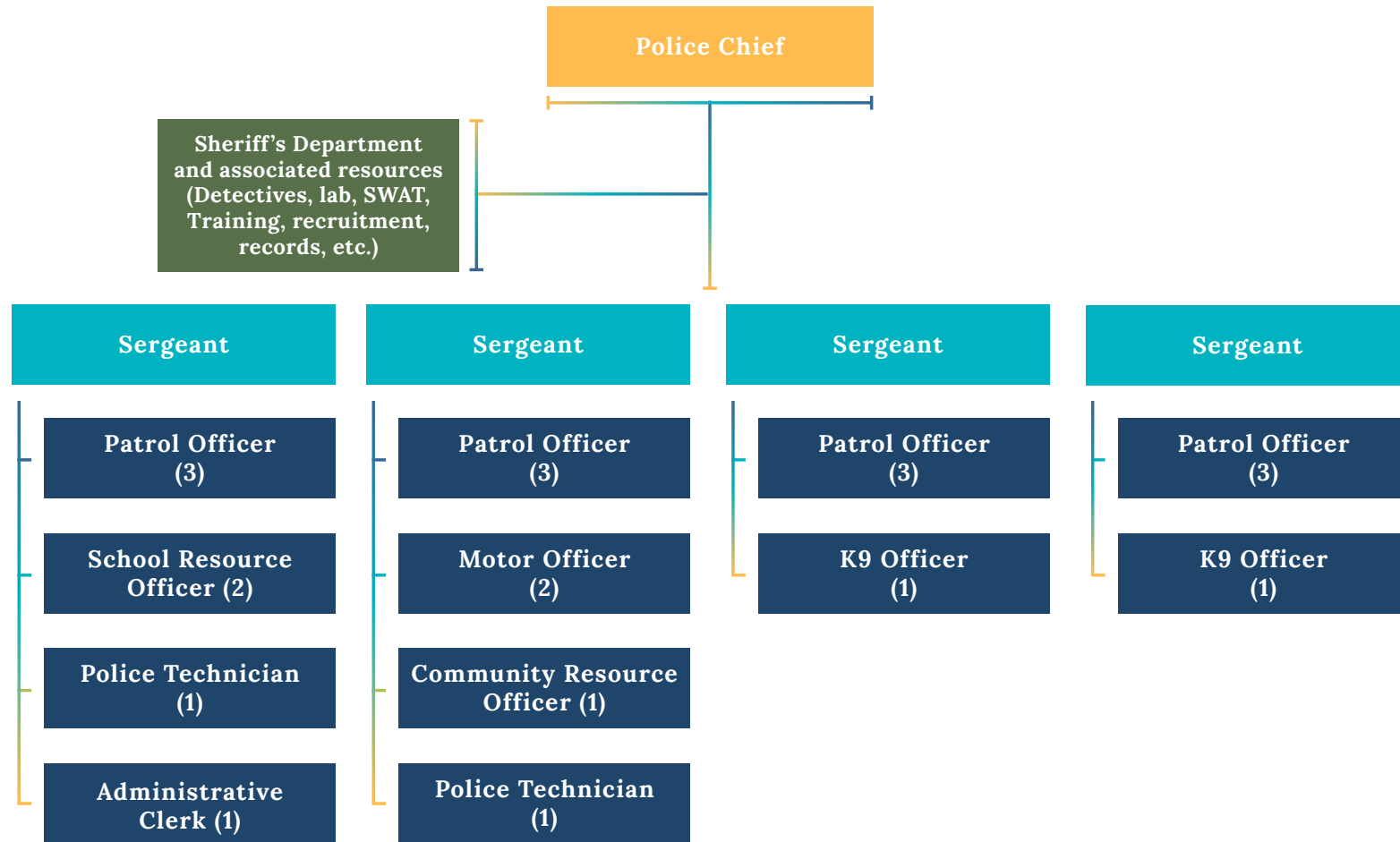




# Police

# Police Organization Chart

**Police**



# Police

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

The American Canyon Police Department is provided to the City via a Law Enforcement 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 resources 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.

## 2020-2021 Highlights

- Neighborhood Watch residents sign ups reached 1,686 (up from approx. 1,200 previous year)
- Established monthly cadence of Neighborhood Watch Newsletter, in lieu of in-person meetings
- Hosted two virtual (zoom) "Coffee with the Cops" and a virtual NW meeting
- Home Surveillance Camera Registry reached 88 residents
- Responded to, investigated, and apprehended responsible in significant violent crime incidents including a homicide and two separate shootings
- Assisted with law enforcement response to LNU Lightning Fire Complex and Glass Fire
- Responded to, and investigated, three separate fatality traffic collisions
- Adjusted work schedules, practices, and conditions to minimize exposure and infection related to COVID19

## 2021-2022 Goals

- Return to in-person Neighborhood Watch meetings and Coffee with the Cops events
- Produce more Education based pictures and videos on social media related to Traffic Safety
- 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
- Transition crime reporting system from Uniformed Crime Reporting (UCR) to National Incident-Based Reporting System (NI-BRS)
- Begin patrol fleet vehicle updating towards eventual radio encryption

# Police *continued*

## Key Performance Indicators

**Goal: Public Safety – Ensure American Canyon remains a safe community**

	<b>2019-2020</b>
Clearance Rate-Violent Crime vs. State (45.7%)	81.10%
Clearance Rate-Property Crime vs. State (10.7%)	43.20%
Percent in Property Crime Recovery	38%
Uniform Crime Reporting (UCR) Statistics (5 year average is 557)	549
Officers per capita	1.1 per 1,000
Training Hours exceeding POST minimums	450



# Police 2021-22 Fiscal Year Budget

## Police Department #30 Division #310

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 183,317	187,926	145,300	\$ 218,900
Retirement (CalPERS)	19,172	20,977	19,700	24,700
Supplies and Services	468,124	230,837	515,100	489,800
Sheriff Contract	6,210,313	6,751,165	6,778,700	7,192,166
<b>Division Total</b>	<b>\$ 6,880,926</b>	<b>7,190,906</b>	<b>7,458,800</b>	<b>\$ 7,925,566</b>

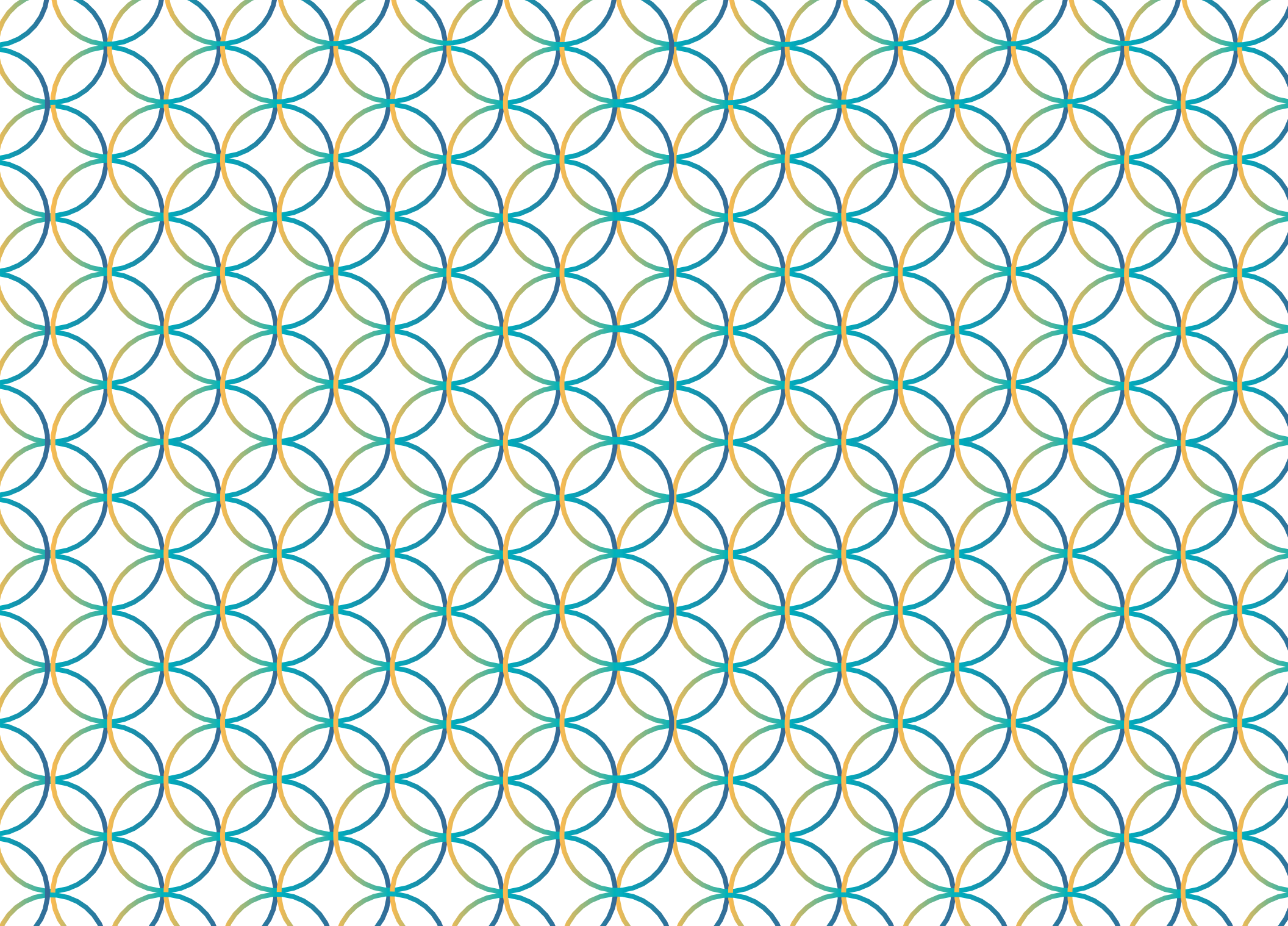
<b>Revenues</b>				
Fines, Forfeitures, and Penalties	\$ 151,066	62,293	58,700	\$ 92,000
Intergovernmental	115,022	-	-	-
Miscellaneous	10,207	102,410	128,600	163,800
Transfers In	235,776	156,668	140,200	140,000
<b>Division Total</b>	<b>\$ 512,070</b>	<b>321,371</b>	<b>327,500</b>	<b>\$ 395,800</b>

	Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
<b>City Staff</b>				
Police Technician		2.00	2.00	2.00
Administrative Clerk II		0.70	-	0.70
<b>Total Staff Full Time Equivalents</b>		<b>2.70</b>	<b>2.00</b>	<b>2.70</b>

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

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

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

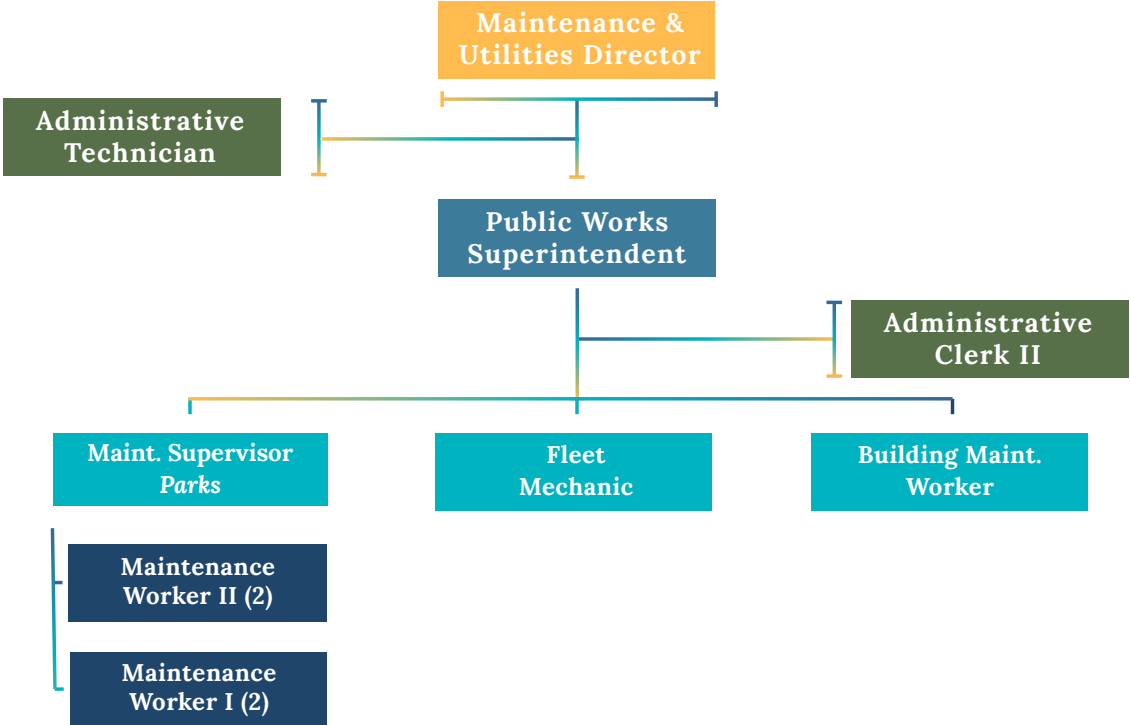




# Maintenance & Utilities

# 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 civic facilities*
  - » Maintenance and Utilities crews maintain 9 City owned buildings and facilities
- *Management of the City's vehicle and equipment fleet*
  - » Maintenance and Utilities is responsible for maintaining over 100 vehicles and pieces of motorized equipment, which serve all City departments, allowing them to accomplish their respective missions
- *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
  - » Cooperative efforts with Public Works on quick responses 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
  - » Cooperative efforts with Public Works on environmental stewardship of creeks, wetlands, and open space.
- *Management of parks and open spaces*
  - » 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

# Maintenance & Utilities

## 2020-2021 Highlights

### *Corporation Yard*

- Installed exercise equipment at wetlands trail park
- Extended the janitorial contract at a lower rate
- Purchased a new larger turf mower to increase productivity of park mowing
- Purchased a turf top dresser to increase productivity in turf maintenance care
- Replaced the main entrance gates

### *Park Maintenance*

- Replaced the aging swing set at Veterans Park
- Replaced both swimming pool pumps at the aquatics center
- Replaced all chlorine chemical feed lines at the aquatics center
- Replaced picnic tables and barbeque pits at Gadwall Park
- Replaced picnic tables & barbeque pit at Shenandoah Park

## 2021-2022 Goals

### *Corporation Yard*

- Rebuild wash bay & add larger debris drain box
- Remove old headworks foundation
- Pavement in all gravel areas in front half of parking lot
- Install street lamp inside of main gate
- Organize the supply stock for efficiency

### *Park Maintenance*

- Refurbishing the older section of Linwood Park
- Purchasing & installing new picnic tables & benches at wetlands viewing area park
- Refreshing planter beds in the landscapes of parks
- Obtaining the Tree City USA designation

# Maintenance & Utilities *continued*

## Key Performance Indicators

### Goal: Public Safety – Ensure American Canyon remains a safe community

	2019-2020	2018-2019	2017-2018
Number of City Vehicles down more than two weeks	Information to be tracked in FY 21-22		

### Goal: Outdoors and Recreation – Expand opportunities for use of outdoor recreation and an active and healthy lifestyle

	2019-2020	2018-2019	2017-2018
Park Maintenance Costs by facility per year	Information to be tracked in FY 21-22		
Parks CIP Costs/Investments – Finance	\$334,473.03	\$111,120.85	\$115,771.79
Trail system miles & miles maintained	Information to be tracked in FY 21-22		

### Goal: Quality services and Organizational Effectiveness-Deliver exemplary government services

	2019-2020	2018-2019	2017-2018
Number of new MUD certifications	76 - Total/15-New	78 - Total	
Solar Energy Production (Engie Sites)	Information to be tracked in FY 21-22		
Co2 gasses removed	Information to be tracked in FY 21-22		
Low emissions equipment purchased	3 - 1 Weedeater, 1 Blower & 1 Stick Edger	4 - 2 CARB Compliant blowers & 2 Chainsaws	

# Maintenance & Utilities Summary

## 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 557,538	419,633	973,200	\$ 641,000
Pension	51,141	52,036	134,900	63,800
Services & Supplies	583,380	550,600	1,156,600	782,150
Capital Outlay	-	90,427	-	287,000
Contra Expense	-	-	(7,400)	(9,600)
<b>Total for Department</b>	<b>\$ 1,192,059</b>	<b>1,112,697</b>	<b>2,257,300</b>	<b>\$ 1,764,350</b>
<b>Revenues</b>				
Administration - U&M	\$ -	-	86,700	\$ 112,400
Streets & Roads	-	-	311,500	-
Storm Drain	-	-	297,000	-
Parks Maintenance	-	-	-	-
<b>Total for Department</b>	<b>\$ -</b>	<b>-</b>	<b>695,200</b>	<b>\$ 112,400</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Maintenance & Utilities Administration	-	0.90	0.90
Streets Maintenance	-	2.70	-
Maintenance & Utilities Storm Drain	-	2.70	-
Parks Maintenance	-	5.40	5.40
<b>Total Staff Full Time Equivalents</b>	<b>-</b>	<b>11.70</b>	<b>6.30</b>

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



# Maintenance & Utilities - Administration 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ -	-	100,300	\$ 112,900
Services & Supplies	-	-	29,600	20,250
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>129,900</b>	<b>\$ 133,150</b>
<b>Revenues</b>				
Transfers In	\$ -	-	86,700	\$ 112,400
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>86,700</b>	<b>\$ 112,400</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Maintenance & Utilities Director	-	0.20	0.20
Administrative Technician	-	0.20	0.20
Administrative Clerk	-	0.50	0.50
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>0.90</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 - Parks Maintenance 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 608,679	471,669	497,200	\$ 591,900
Services & Supplies	583,380	641,028	717,100	1,029,700
<b>Division Total</b>	<b>\$ 1,192,059</b>	<b>1,112,697</b>	<b>1,214,300</b>	<b>\$ 1,621,600</b>
<b>Revenues</b>				
Other	\$ -	28,000	-	\$ -
<b>Division Total</b>	<b>\$ -</b>	<b>28,000</b>	<b>-</b>	<b>\$ -</b>

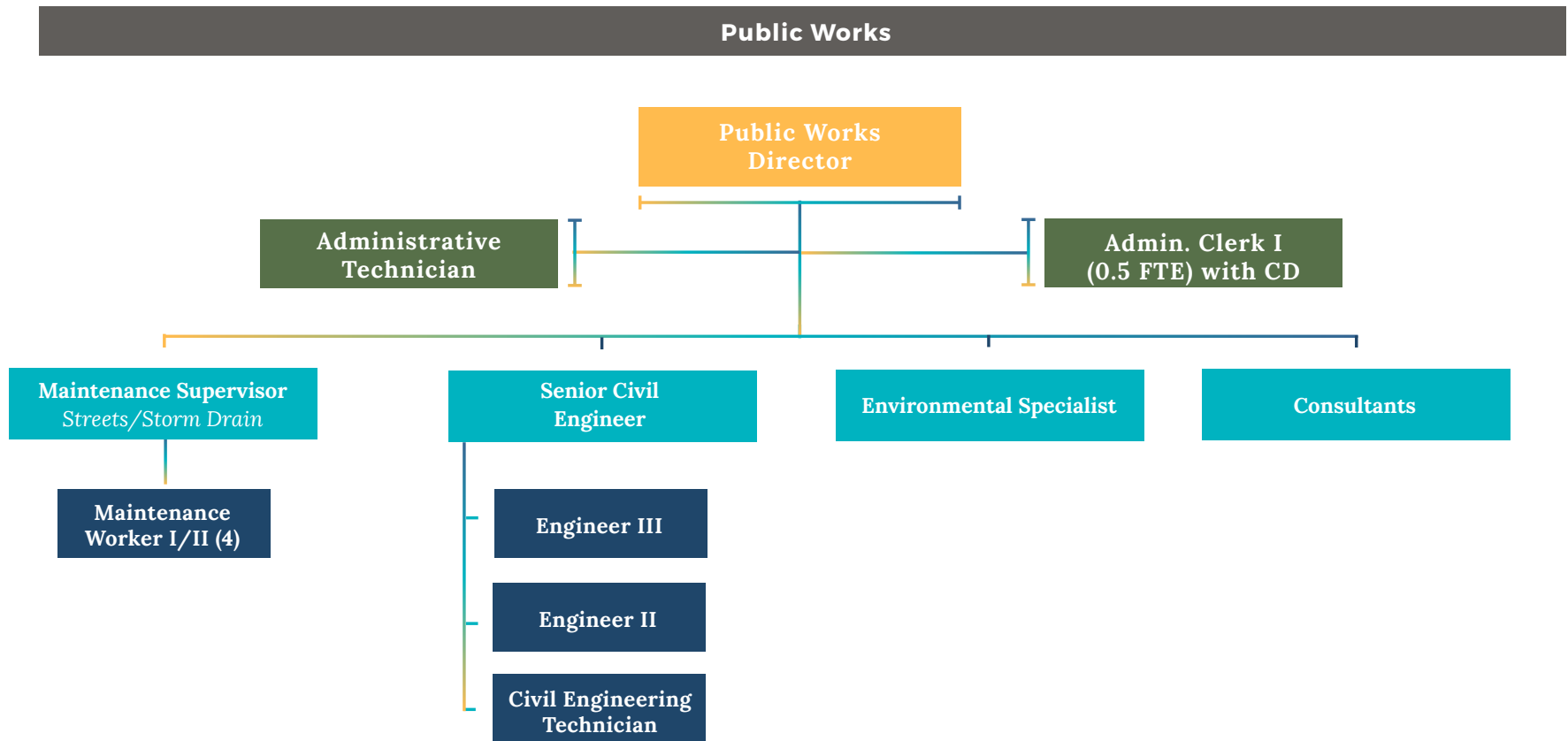
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Maintenance Supervisor	-	0.90	0.90
Senior Maintenance Worker	-	0.90	-
Maintenance Worker	-	3.60	4.50
<b>Total Full Time Equivalents</b>	<b>-</b>	<b>5.40</b>	<b>5.40</b>

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

The Public Works 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 Public Works 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 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 both CalTrans and 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, and 6 traffic signals
  - » 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
- *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
- *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

## 2020-2021 Highlights

- *Green Island Road*
  - » Completed reconstruction of the Project's two at-grade railroad crossings
  - » Acquired the necessary Project ROW from 10 out of 11 properties involved
  - » 100% design documents for the GIR roadway construction
- *Devlin Road*
  - » Completed ROW acquisition
  - » Completed project design, bid, and award for construction
  - » Acquired necessary environmental permits
  - » Began construction in Spring 2021
- *Annual Pavement Management Project*
  - » Completed pavement reconstruction of James Road from American Canyon Road to Donaldson Way, including new bicycle and pedestrian facilities, and replacement of aged waterline infrastructure.

## 2021-2022 Goals

- *Green Island Road*
  - » Complete R x R underground utility crossings to support overhead utility relocation and undergrounding work
  - » Bid, award, and commence construction of joint trench utilities
  - » Bid and award road reconstruction and widening project
- *Devlin Road*
  - » Completed construction of project
- *Waterline Replacement Project Project*
  - » Replace waterlines on Arden Court, Lansford Court, Linwood Court, Northampton, Park Lane, Regent Court and Strand Court
- *SS Broadway - Crawford to Donaldson*
  - » Complete last section of SS4 Broadway project - up-size sewer main from Crawford Way to Donaldson Way West along the west side of SR29

# Public Works *continued*

## Key Performance Indicators

**Goal: Transportation – Improve the transportation network within the City to alleviate congestion and enhance the quality of life the community**

	2019-2020	2018-2019	2017-2018
Pavement Condition Index	63	64	65
Number of local streets and parallel routes (miles)	4.1	2.88	2.06
Linear feet of Class 1, 2, and 3 bicycle trails (miles)	6.12	5.8	5.8
Linear feet of pedestrian paths (miles)	7.3	7.3	7.3

# Public Works Summary 2021-22 Fiscal Year Budget

## Public Works Department #50 General Fund #100

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 1,441,559	1,550,616	897,600	\$ 1,610,600
Pension	193,042	211,898	114,500	256,200
OPEB	-	-	-	-
Sheriff's Contract	-	-	-	-
Services & Supplies	631,606	449,420	599,300	1,200,350
Capital Outlay	-	-	-	-
Contra Expense	(131,393)	(18,180)	-	-
Transfers to Debt Service	-	-	-	-
<b>Total for Department</b>	<b>\$ 2,134,813</b>	<b>2,193,753</b>	<b>1,611,400</b>	<b>\$ 3,067,150</b>
<b>Revenues</b>				
Administration - PW	\$ 297,400	285,800	280,000	\$ 346,800
Capital Projects Administration	44,686	20,692	27,000	49,500
Streets & Roads	300,000	300,000	-	-
Storm Drain	300,627	143,340	151,000	525,000
Parks Maintenance	-	28,000	-	-
City Engineer	2,820	-	2,900	-
<b>Total for Department</b>	<b>\$ 945,533</b>	<b>777,832</b>	<b>460,900</b>	<b>\$ 921,300</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Parks Maintenance	5.40	-	-
Public Works Administration	3.00	2.00	2.00
Capital Projects	4.00	3.00	3.00
Streets Maintenance	3.95	-	2.70
Storm Drainage	2.35	0.70	3.70
City Engineer	1.50	1.50	1.50
	<b>20.20</b>	<b>7.20</b>	<b>12.90</b>



# Public Works – Administration 2021-22 Fiscal Year Budget

## Public Works Department #50 Administration Division #510

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 306,287	387,903	317,700	\$ 416,000
Services & Supplies	29,221	40,288	83,500	150,800
<b>Division Total</b>	<b>\$ 335,509</b>	<b>428,191</b>	<b>401,200</b>	<b>\$ 566,800</b>
<b>Revenues</b>				
Transfers In	\$ 297,400	285,800	280,000	346,800
<b>Division Total</b>	<b>\$ 297,400</b>	<b>285,800</b>	<b>280,000</b>	<b>\$ 346,800</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Public Works Director	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00
Administrative Assistant	-	-	-
Administrative Clerk	1.00	-	-
<b>Total Full Time Equivalents</b>	<b>3.00</b>	<b>2.00</b>	<b>2.00</b>

# Public Works – Capital Projects 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 500,180	553,913	434,900	\$ 503,000
Services & Supplies	(17,871)	55,746	360,400	328,500
<b>Division Total</b>	<b>\$ 482,308</b>	<b>609,660</b>	<b>795,300</b>	<b>\$ 831,500</b>
<b>Revenues</b>				
Licenses and Permits	\$ 7,885	15,490	27,000	\$ 49,500
Charges for Services	26,628	5,203	-	-
<b>Division Total</b>	<b>\$ 34,513</b>	<b>20,692</b>	<b>27,000</b>	<b>\$ 49,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Senor Civil Engineer	2.00	1.00	1.00
Civil Engineer Technician	1.00	1.00	1.00
Engineer III	-	1.00	1.00
Engineer I	1.00	-	-
Engineering Technician	-	-	-
<b>Total Full Time Equivalent</b>	<b>4.00</b>	<b>3.00</b>	<b>3.00</b>

# Public Works – Street Maintenance

## 2021-22 Fiscal Year Budget

### Public Works Department #50 Street Maintenance Division #520

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 345,281	384,913	220,000	\$ 265,500
Retirement (CalPERS)	40,674	48,144	36,100	45,400
Supplies and Services	422,529	276,395	389,300	568,150
<b>Division Total</b>	<b>\$ 808,484</b>	<b>709,451</b>	<b>645,400</b>	<b>\$ 879,050</b>
<b>Revenues</b>				
Miscellaneous	\$ -	-	11,500	\$ 30,000
Transfers In	300,000	300,000	300,000	300,000
<b>Division Total</b>	<b>\$ 300,000</b>	<b>300,000</b>	<b>311,500</b>	<b>\$ 330,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
PW Superintendent	0.20	0.20	0.20
Maintenance Supervisor	0.75	0.50	0.50
Maintenance Worker	3.00	2.00	2.00
<b>Total Full Time Equivalents</b>	<b>3.95</b>	<b>2.70</b>	<b>2.70</b>

# Public Works – Storm Drain 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 245,508	277,508	330,300	\$ 431,500
Services & Supplies	55,118	46,655	83,100	97,400
<b>Division Total</b>	<b>\$ 300,627</b>	<b>324,163</b>	<b>413,400</b>	<b>\$ 528,900</b>
<b>Revenues</b>				
Transfers In	\$ 300,627	143,340	448,000	\$ 525,000
<b>Division Total</b>	<b>\$ 300,627</b>	<b>143,340</b>	<b>448,000</b>	<b>\$ 525,000</b>

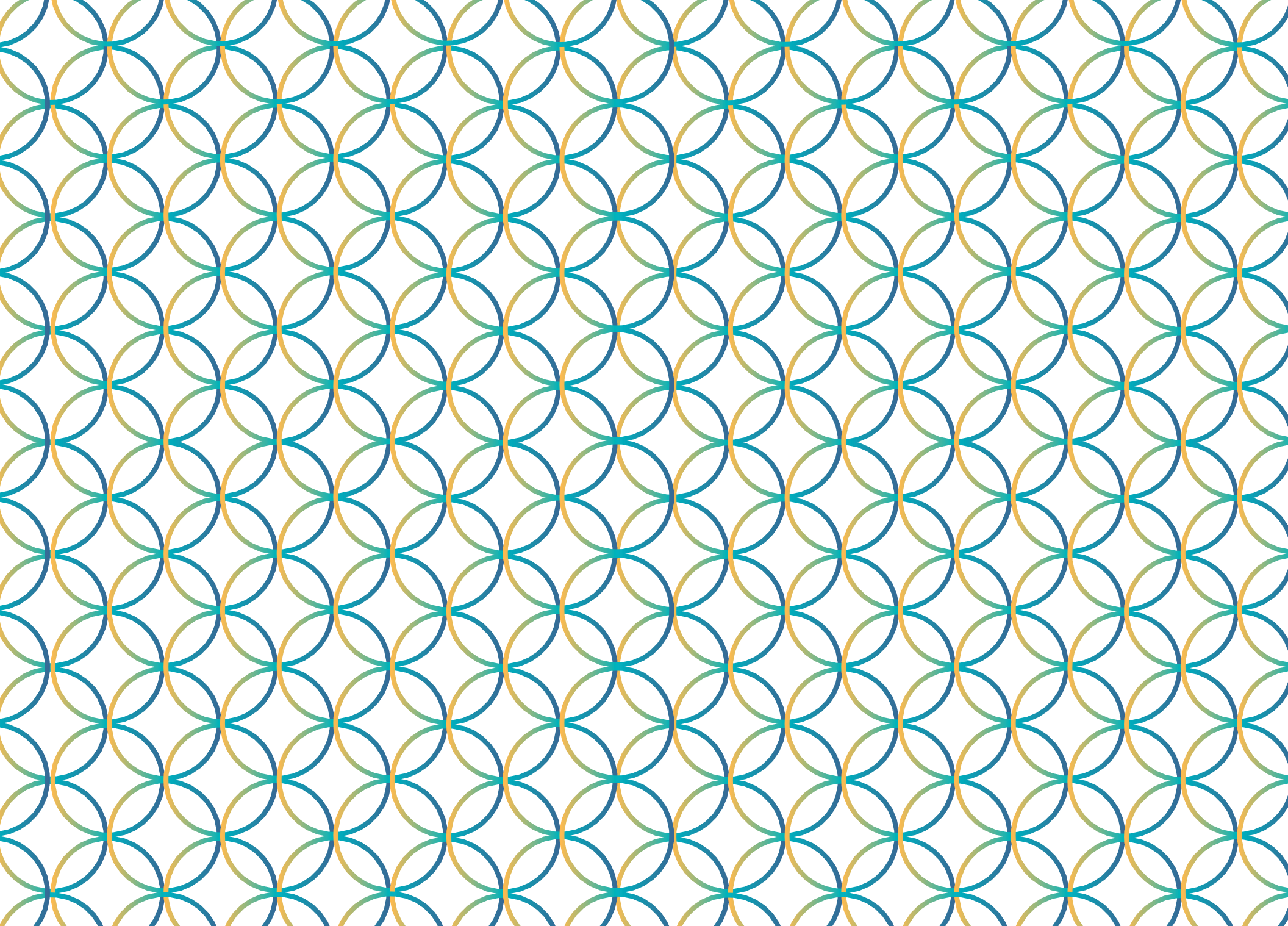
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Maintenance Supervisor	0.25	0.50	0.50
Maintenance Worker	1.00	2.00	2.00
PW Superintendent	0.20	0.20	0.20
Environmental Specialist	0.70	0.70	1.00
Environmental Services Manager	0.20	-	-
<b>Total Full Time Equivalents</b>	<b>2.35</b>	<b>3.40</b>	<b>3.70</b>

# Public Works – City Engineer 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 196,670	110,132	183,700	\$ 205,400
Services & Supplies	11,215	12,156	78,100	55,500
<b>Division Total</b>	<b>\$ 207,885</b>	<b>122,289</b>	<b>261,800</b>	<b>\$ 260,900</b>
<b>Revenues</b>				
Licenses and Permits	\$ -	-	400	\$ -
All Other	2,820	-	2,500	-
<b>Division Total</b>	<b>\$ 2,820</b>	<b>-</b>	<b>2,900</b>	<b>\$ -</b>

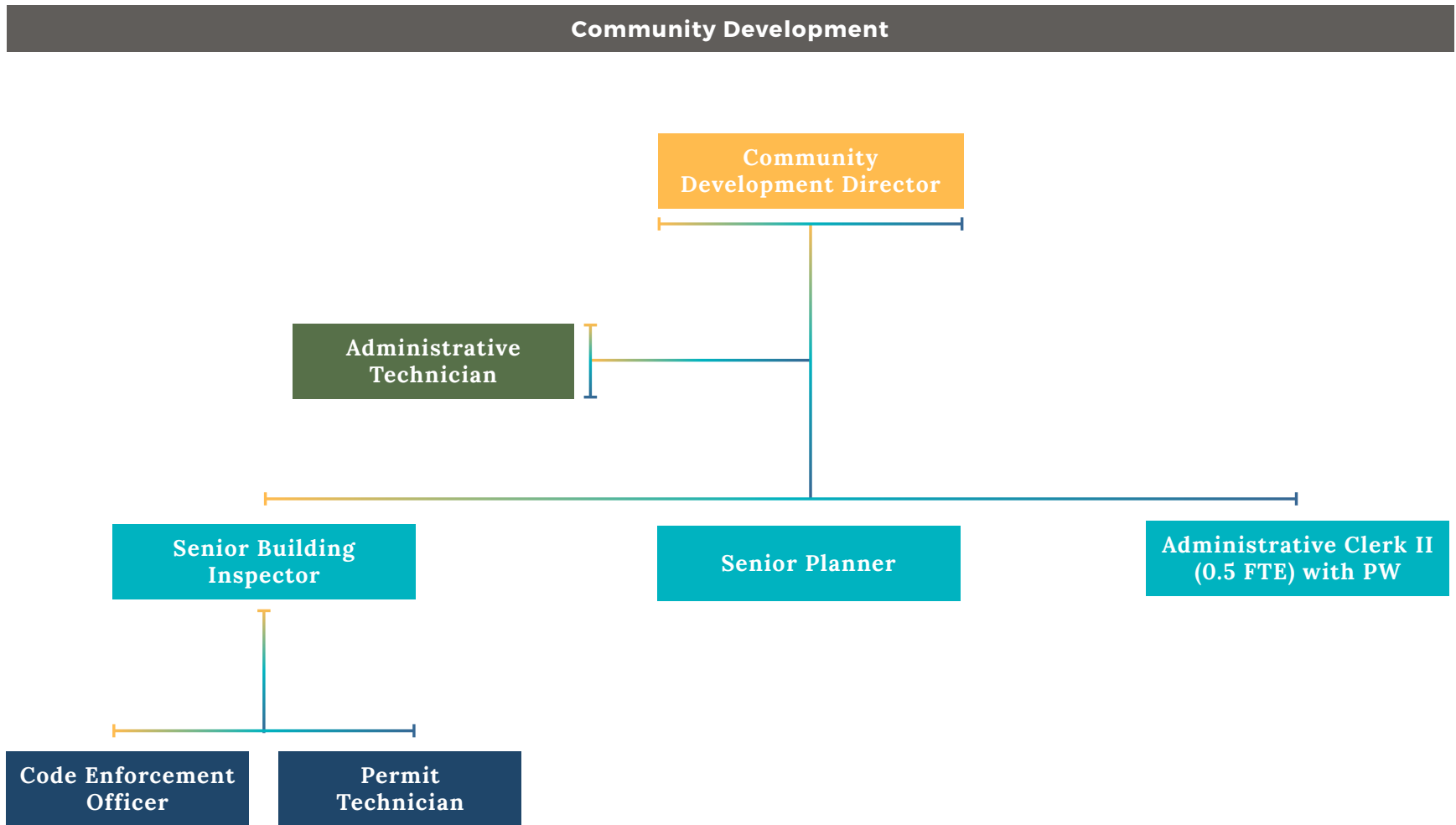
Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Senior Civil Engineer	1.00	-	-
Engineer III	-	1.00	1.00
Administrative Clerk	0.50	0.50	0.50
<b>Total Full Time Equivalents</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>





# Community Development

# 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.

## 2020-2021 Highlights

### PLANNING DIVISION

- Continued the Comprehensive General Plan update
- Processed the Oat Hill Residential Project
- The Amazon Distribution Center Design Permit was approved by the Planning Commission
- The SDG 217 Commerce Court Conditional Use Permit was approved by the Planning Commission
- The Fume Commercial Cannabis Conditional Use Permit was approved by the Planning Commission
- Brought the NACC Development Agreement to the City Council for approval
- Brought the Napa Climate Action Plan Joint Powers Authority Agreement to the City Council
- Brought the Cannabis Home Grown Ordinance to the City Council
- Revised the Public Art Protocol for the City Council
- Completed the BDSP Amendments to comply with CECC Legal Settlement
- Brought the Watson Ranch 95 Single Family Home project to the City Council
- Processed the Fuel Station 45-day and 10 month, 15-day Urgency Ordinance
- Began processing the Giovannoni Logistics Center business park

- Processed the Lemos Pointe Affordable Housing Project in Watson Ranch
- 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.
- Submitted a \$20,000 ABAG/MTC Regional Early Action Planning (REAP) Grant application.
- Processed 45 Discretionary Planning applications

### BUILDING DIVISION

- Continued to benefit from a "Virtual City Hall" on-line electronic building permit submittal process.
- Issued 590 permits with a \$61 million construction valuation in the past 12 months
- Finalized 395 permits with a \$60 million construction valuation in the past 12 months
- Napa Logistics Park 702,540 sqft warehouse completed
- SDG 330 Warehouse building completed
- Holy Family Church building permit completed.
- Issued Occupancy Permits for Village at Vintage Ranch.
- Approved the Napa Junction III Medical building permit
- Opened 156 Code Enforcement cases. Resolved 190 cases

# Community Development *continued*

## HOUSING DIVISION

- Oversaw lease of the house at 11 Theresa Avenue.
- Received a \$2.2 million CalHome Disaster Relief Grant application.
- 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.
- 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 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.

## 2021-2022 Goals

- Continue the Comprehensive General Plan update.
- Propose a General Plan Amendment for the West Side Connector
- Implement Broadway District Specific Plan accelerator programs
- Process the Pacific Gas and Electric Design Permit at the Napa Logistics Park
- Complete the Giovannoni Logistics Park Design Permit, Tentative Map and EIR
- Complete the Fuel Station Ordinance Amendments
- Implement Vehicle Miles Travelled (VMT) policies consistent with State Law
- Issue construction permits for the Oat Hill Residential Project.
- Issue Canyon Estates construction permits
- Issue Watson Ranch single family and affordable housing construction permits
- Issue contemplated Watson Ranch Ruins and Gardens construction permits.
- Process City-wide discretionary applications and construction permits 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.
- Enter into a one-year contract with Fair Housing Napa County.
- Enter into a multi-year contract with the Housing Authority of the City of Napa (HACN)

# Community Development *continued*

## Key Performance Indicators

### Goal: Public Safety – Ensure American Canyon remains a safe community

	2019-2020	2018-2019	2017-2018
Number of Code Enforcement cases opened	186	401	334
Number of Code Enforcement cases closed with voluntary compliance	247	386	402
Number of Code Enforcement cases closed with enforcement required	31	41	42

### Goal: Economic Development and Vitality – Attract and expand diverse business and employment opportunities

	2019-2020	2018-2019	2017-2018
Number of business development inquiries	N/A	N/A	N/A
Number of permits issued	590		
Total permit valuation	\$61 million	\$62 million	\$42 million
Commercial/Industrial Square feet finalized per year	6,402	120,080	0
Number of dwelling units finalized	73	1	0
Total Valuation of building permits finalized	\$10,110,000	\$15,241,000	\$13,764,000
Total valuation of Green Island Development projects	\$3,986,307	\$11,152,212	\$11,725,683

# Community Development Summary

## 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 631,490	670,730	594,800	\$ 724,650
Pension	81,833	84,671	85,500	100,700
Services & Supplies	1,547,750	359,069	456,500	468,050
<b>Total for Department</b>	<b>\$ 2,261,074</b>	<b>1,114,470</b>	<b>1,136,800</b>	<b>\$ 1,293,400</b>
<b>Revenues</b>				
Planning	\$ 171,757	91,813	23,400	\$ 29,500
Housing Services	7	-	-	-
Building & Safety	454,312	494,167	583,700	553,000
Developer Project Engineering	1,247,034	593,810	621,800	491,000
<b>Total for Department</b>	<b>\$ 1,873,110</b>	<b>1,179,791</b>	<b>1,228,900</b>	<b>\$ 1,073,500</b>

	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
<b>Division Staffing Full Time Equivalent Positions</b>			
Planning	2.75	2.45	2.40
Housing Services	0.10	0.10	0.10
Building and Safety	3.65	2.95	3.00
<b>Total Staff Full Time Equivalents</b>	<b>6.50</b>	<b>5.50</b>	<b>5.50</b>

Comments: Chief Building Official duties were contracted in prior years and this position is budgeted in all the fiscal years. Starting in FY 2019-20 Developer Project has been moved to the new Fund 105.

# Community Development – Planning 2021-22 Fiscal Year Budget

## Community Development Department #60 Planning Division #610

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 374,175	401,353	360,600	\$ 407,800
Services & Supplies	85,286	39,255	269,400	43,750
<b>Division Total</b>	<b>\$ 459,460</b>	<b>440,608</b>	<b>630,000</b>	<b>\$ 451,550</b>
<b>Revenues</b>				
Licenses and Permits	\$ 5,611	5,719	6,000	\$ 4,500
Intergovernmental	147,152	8,425	-	-
Charges for Services	13,964	52,786	12,400	20,000
Transfers In	46	17,658	-	-
All Other	4,984	7,225	5,000	5,000
<b>Division Total</b>	<b>\$ 171,757</b>	<b>91,813</b>	<b>23,400</b>	<b>\$ 29,500</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Community Development Director	0.70	0.70	0.70
Associate Planner	1.00	1.00	1.00
Administrative Assistant	-	-	-
Administrative Technician	0.80	0.50	0.50
Administrative Clerk	0.25	0.25	0.20
<b>Total Full Time Equivalents</b>	<b>2.75</b>	<b>2.45</b>	<b>2.40</b>

# Community Development – Housing Services 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 23,717	25,570	23,800	\$ 30,700
Services & Supplies	-	-	9,700	200
<b>Division Total</b>	<b>\$ 23,717</b>	<b>25,570</b>	<b>33,500</b>	<b>\$ 30,900</b>

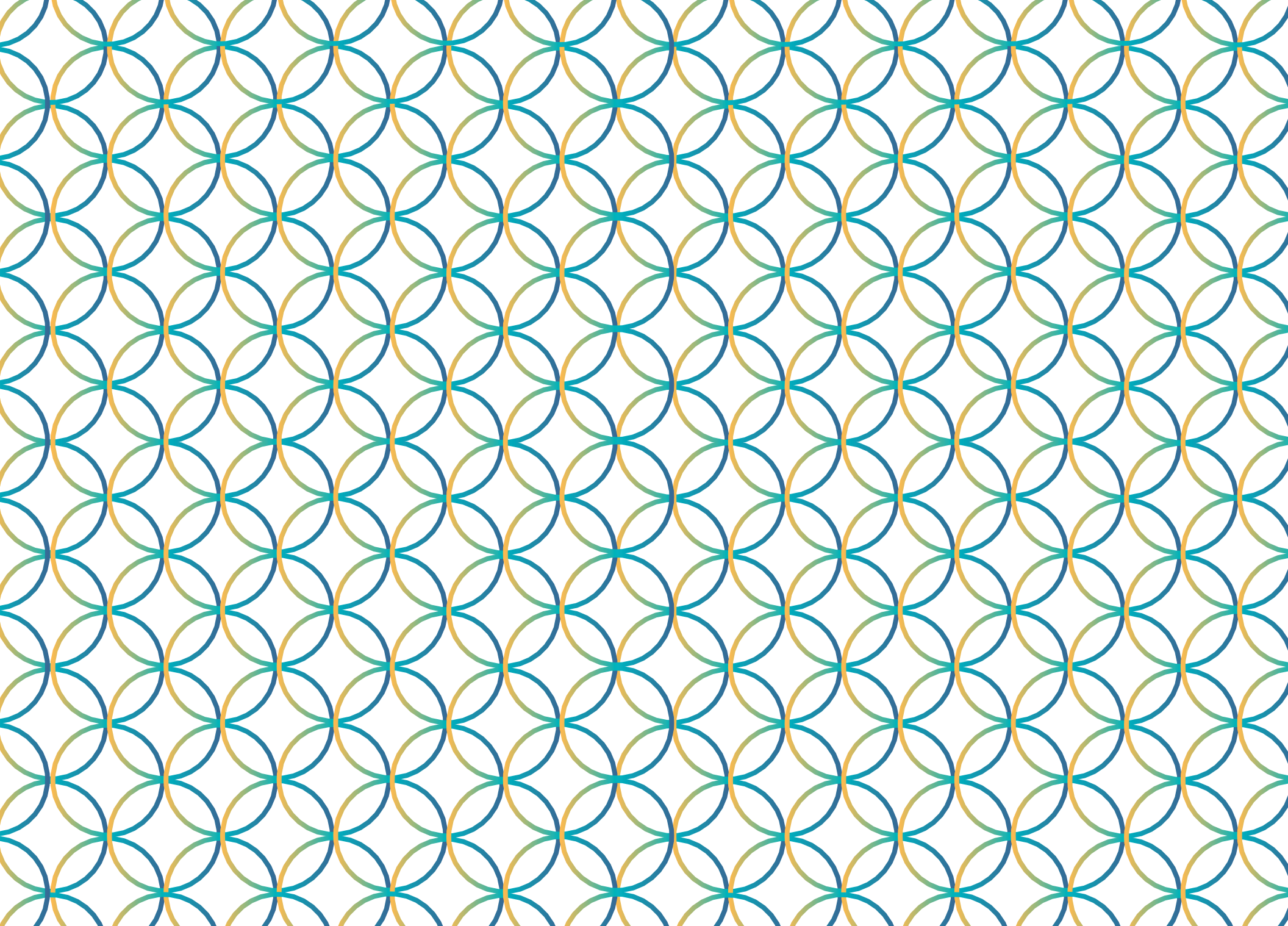
	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
<b>Division Staffing</b>			
<b>Full Time Equivalent Positions</b>			
Community Development Director	0.10	0.10	0.10
<b>Total Full Time Equivalents</b>	<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

# Community Development – Building & Safety 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 315,432	328,478	295,900	\$ 386,850
Services & Supplies	396,199	319,814	409,600	424,100
<b>Division Total</b>	<b>\$ 711,631</b>	<b>648,292</b>	<b>705,500</b>	<b>\$ 810,950</b>
<b>Revenues</b>				
Licenses and Permits	\$ 204,910	286,898	336,800	\$ 300,000
Fines, Forfeitures, and Penalties	100	3,162	5,000	3,000
Charges for Services	197,468	155,978	200,000	200,000
Transfers In - Other	13	-	-	-
All Other	51,821	48,129	41,900	50,000
<b>Division Total</b>	<b>\$ 454,312</b>	<b>494,167</b>	<b>583,700</b>	<b>\$ 553,000</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Community Development Director	0.20	0.20	0.20
Senor 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	0.50
Administrative Clerk	0.25	0.25	0.30
<b>Total Full Time Equivalents</b>	<b>3.65</b>	<b>2.95</b>	<b>3.00</b>

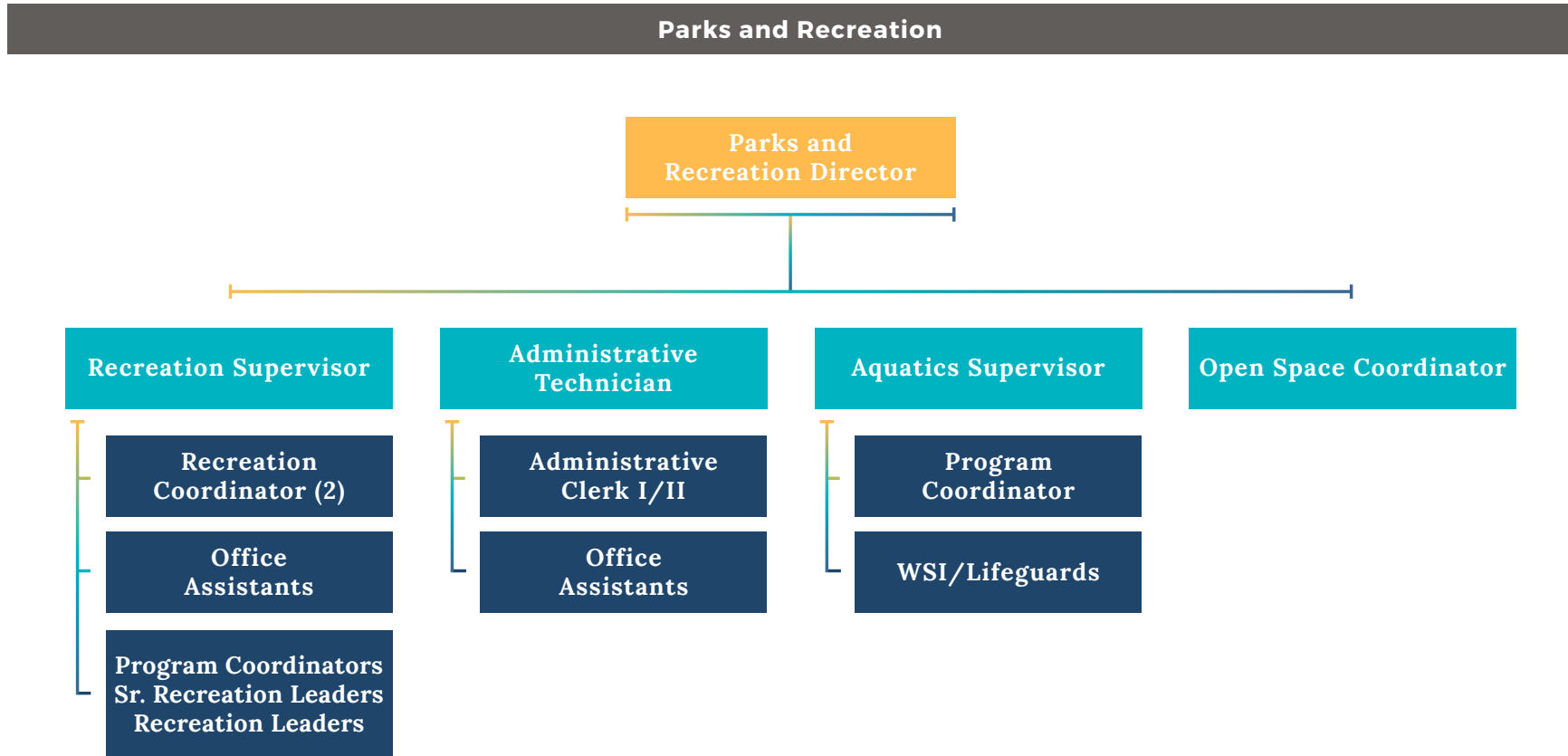




# Parks and Recreation



# Parks and Recreation Organization Chart



# 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 and the improvement of existing parks, including grant writing and management. The Department oversees 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. The Department also facilitates the Community Events Committee, a group of organizations, sports leagues, and service clubs that host events in the City. The purpose of the committee is 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:** New in 2020, the Department coordinated food distributions and other community services for those impacted by the pandemic and provided care and shelter support to Napa County during disasters. The Department serves as a conduit of community services. They sell bus passes, taxiscrypt, and offer 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 and Volunteer Program:** New in 2020, the formalized and unveiled a volunteer management program, managed by an online volunteer database. The Conservation Program is one of several divisions of volunteer labor; others include youth volunteers for summer camp, aquatics, and events, volunteers youth sports coaches, a volunteer trail work crew, and volunteer disaster service workers, to name a few. The new volunteer platform allows residents to chose pre-planned volunteer projects or suggest projects for the City to consider.

# Parks and Recreation *continued*

## 2020-2021 Highlights

### *Recreation, Events, and Aquatics*

- Adapted aquatics programming and facilities to open the Phillip West Aquatics Center as one of the first pools in the region. Offered a wide range of COVID-safe health and fitness aquatics opportunities. Pioneered one of the first virtual/remote lifeguard training classes, where participants brought a rescue “victim” from their household bubble. These efforts were acknowledged by Aquatics International, naming the Phillip West Aquatics Center as a “Best of the Best” for 2020.
- Adapted to senior programming to be COVID-safe. Initially weekly, then monthly created and distributed “Senior Activity Packets” sharing community resources, recreation opportunities, and brain health activities. Partnered with Soroptomists International to make senior welfare calls and monthly bingo and music nights. Partnered with Collabria on various caregiver trainings, and mental health seminars. Offered several virtual fitness/health classes. Completed partnerships with Innovative Health Solutions and Collabria for virtual senior programming.
- Continued to offer the Community Event Committee improving communication, coordination, and partnerships in community events, meeting six times in the last year. Created a venue to provide COVID-safe drive-thru events for the community.
- Partnered with American Canyon Arts Foundations to offer several art-inspired give-away activities. We also provided music performances with each drive-thru event held.
- Began an ongoing campaign to encourage fitness and wellness, including walking, running, hiking, and biking. Hosted several fitness and wellness-inspired campaigns and COVID-safe events. Served as a core partner with the County’s effort to get people outdoors, realizing the health benefits derived from nature and outdoors through the ParksRx initiative.
- Coordinated with youth sports and other recreation providers to ensure they have necessary COVID protocols to allow for safe “Return to Play.”
- Developed monthly programming themes and campaigns to support a sense of community, health/fitness, and critical community needs. We used these themes to base socially distant programs and events, online resources, and virtual programs. Some virtual and drive-thru activities that we are especially proud of include Backyard Smores and Meteors, Magic of the Season Virtual Tree lighting, socially distant ISpy, Hearts in Parks Search and Solve, Trick or Treat Street, ACTS Troop Support, and Kiwanis Emergency Pantry Holiday Food Drive Drive-thru Event.
- Modified recreation facilities to ensure they meet COVID-safe best practices.

### *Parks, Trails, and Open Space Oversight, Planning, and Project Management*

- Completed and implemented picnic table and park bench sponsorship program, partnering with American Canyon Community and Parks Foundation to manage the program.
- Updated grazing lease for Newell Open Space. Increased communication, coordination and management of cattle

# Parks and Recreation *continued*

## 2020-2021 Highlights *continued*

rancher with the goal is decreasing the impacts cattle have on the recreation trails.

- Researched non-cattle options for vegetation management at Newell Open Space.
- Researched alternative cattle management practices, including enhanced use of exclusion fences.
- Began partnership with Napa County RCD to study carbon farming/ranching practices at Newell Space.
- Began regional partnership to complete an urban forest master plan with several jurisdictions and organizations in Napa County.
- Coordinated requirements for two grant-funded projects, Proposition 68 – Playground Replacement Project, and Measure AA – Wetlands Restoration Plan.
- Coordinated construction activities and installation of Wetlands Fitness Center equipment installation.

### *Facility Operations and Reservations, Committee Management, and Administration:*

- Hosted 11 Parks and Community Services and Open Space Advisory Committee Meeting from July 2020 through March 2021.
- Coordinated maintenance and management of parks, trails, and open spaces with the Maintenance and Utilities Division.
- Transitioned to completely virtual/online reservation and registration processes.
- With strong support from the City Communications team, deployed monthly recreation and community services newsletter to increase awareness of program opportunities, events, and partnered offerings. Discontinued printed seasonal activity brochure.
- Completed several Project Level Agreements with American Canyon Community and Parks Foundation, enhancing parks, programs, and play in American Canyon.
  - » Park and Play – mobile neighborhood-based recreation opportunities.
  - » Wetlands Fitness Center – A 10 station fitness equipment at Wetlands Edge Trailhead.
  - » Picnic Table and Bench Sponsorship Program – ACCPF will seek and manage sponsors for benches and tables in parks, trails, and open spaces.
  - » Story Walk at Shenandoah Park – A blend of literacy and exercise in a wonderful park setting.
  - » Heart your Parks – Festively painted hearts in Shenandoah and Community Park 2, along with six to seven heart self-frames in other parks and open spaces.
  - » AmCan by the Bay – Earth Day Event – Planning underway now.
- Started Cost Recovery/ Fee Philosophy Project participating in a Bay Area Cohort of four other parks and recreation agencies, including Napa, and working with a nationally known specialty consulting firm.
- Updated operational procedures to account for COVID practices and improve efficiency and remote work.

# Parks and Recreation *continued*

## 2020-2021 Highlights *continued*

### *Community Resources*

- Led American Canyon Food Security Task Force – A Community Organizations Active in Disasters (COAD) Subcommittee coordinating food resources for American Canyon residents in need. Also, participate as a member of the Napa County Food Security Task Force.
- Coordinated as many as six-monthly food distributions and several special distributions. Coordinate and distribute food resources to homebound residents.
- Along with several other partners, support the American Canyon COVID vaccine distribution effort.
- Partnered with COAD for disaster response and preparedness for Napa County residents, including participating in the Resources, Preparedness and Older Adults and Adults with Functional Needs subcommittees.
- Supported meal distribution for Glass Fire evacuees – distributing 174 meals in four days.
- Created and built relationships with several community resources agencies in Napa County, including On-the-Move, ParentsCAN, and CANV.

### *Conservation and Volunteer Program*

- Completed and implemented Volunteer Policy. Implemented online volunteer management software.
- Hosted Ridge Trail Day volunteer project and month-long Coastal Clean-up projects. Coastal Clean-up consisted of approximately 46 volunteers committing 92 volunteer hours over 3 Saturdays, removing 242.19 pounds of trash and recyclables from 2.09 miles of trails, creeks, and waterways. Three other volunteer projects were planned and canceled due to COVID Shelter-at-Home Restrictions during the late fall and early winter.
- Developed and organized volunteer trail crew for the Newell Open Space to maintain trails and other areas. The first trail crew activity is scheduled for March 27, 2021.

- In partnership with Felidae Conservation Fund, deployed trail cameras at Newell Open Space to survey the wildlife diversity.
- Coordinated with Vanessa Chen to complete an Eagle Scout Project at Newell Open Space, where Ms. Chen built and replaced wayfinding signs, including several burned in a wildfire last year.
- Coordinated with Boy Scout volunteers to tend to native plantings and revegetate Newell Open Space after the wildfire from last year.

## 2021-2022 Goals

### *Recreation, Events, and Aquatics*

- Complete post-COVID recreation programming survey.
- Develop a new multi-cultural special event(s). Event planning will occur in the calendar year 2021, with a planned event launch in 2022.

### *Parks, Trails, and Open Space Oversight, Planning, and Project Management*

- Begin Feasibility Study for Corp. Yard relocation, wetlands restoration, and kayak launch.
- Construct Newell Open Space Lower Trail Project.
- Approve enhanced interim uses at Clark Ranch.
- Complete Comprehensive General Plan Update. A robust update of the Parks and Recreation Element is planned. The planned addition of an Education and Lifelong Learning element has several issues that relate to Parks, Recreation, and Community Services.
- Assist with the preparation of a 5-year Capital Improvement Program.
- Petition for the construction of the Bay Trail to Napa.

# Parks and Recreation *continued*

## 2021-2022 Goals *continued*

### *Facility Operations and Reservations, Committee Management, and Administration*

- Support enhancements to public school programming by reviewing and adjusting agreements for City and other groups' access to NVUSD facilities, the gym at American Canyon Middle School, namely.
- Assist in the development of post-COVID staffing needs assessment.

### *Community Resources*

- Investigate options to transfer responsibility for Community Garden to a new community group.
- Host community group "Boot Camp."

### *Conservation and Volunteer Program*

- Encourage and facilitate events totaling more than 20,000 volunteer hours each year.

## Key Performance Indicators

**Goal: 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**

	2019-2020	2018-2019	2017-2018
Number of volunteer events	6	6	2
Number of volunteer hours	866	150	
Number of events for needy families	18	1	

**Goal: Outdoors and Recreation – Expand opportunities for use of outdoor recreation and an active and healthy lifestyle**

	2019-2020	2018-2019	2017-2018
Event participation – participants at 4 <sup>th</sup> of July and Magic of the Season	5,200	3,950	6,400
Number of enrollees in Senior, Children, Kids/Youth, Adult Recreation programs	3,502	5,212	5,963
Number of co-sponsored community events per year	14	36	41
*City hosted events only			
Number of reservations by park site	140	233	266
Number of Recreation Scholarships awarded	38	26	8

# Parks and Recreation Summary 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 1,277,084	1,254,574	1,075,600	\$ 1,155,114
Pension	85,555	91,795	99,600	83,000
Services & Supplies	657,250	492,798	441,200	593,875
<b>Total for Department</b>	<b>\$ 2,019,889</b>	<b>1,839,166</b>	<b>1,616,400</b>	<b>\$ 1,831,989</b>
<b>Revenues</b>				
Parks & Recreation - Administration	\$ 1,876	2,848	-	\$ -
Recreation Programs	217,792	85,705	8,300	64,350
Aquatics Programs	126,167	52,326	84,700	196,250
Senior / Multi-Use Center	2,635	2,387	700	2,600
Facility Rentals	53,040	26,097	6,200	23,950
<b>Total for Department</b>	<b>\$ 401,509</b>	<b>169,363</b>	<b>99,900</b>	<b>\$ 287,150</b>

Division Staffing	Full	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
<b>Time Equivalent Positions</b>				
Parks & Recreation Administration		3.10	3.10	2.00
Recreation Programs		4.30	4.30	4.00
Aquatics Programs		1.90	1.90	1.60
Facility Rentals		0.30	0.30	-
<b>Total Staff Full Time Equivalents</b>		<b>9.60</b>	<b>9.60</b>	<b>7.60</b>



# Parks and Recreation – Administration 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 457,149	463,671	414,300	\$ 382,900
Services & Supplies	112,391	116,321	120,500	186,600
<b>Division Total</b>	<b>\$ 569,541</b>	<b>579,992</b>	<b>534,800</b>	<b>\$ 569,500</b>
<b>Revenues</b>				
Charges for Services	\$ 217	-	-	\$ -
All Other	1,659	2,848	-	-
<b>Division Total</b>	<b>\$ 1,876</b>	<b>2,848</b>	<b>-</b>	<b>\$ -</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Parks & Recreation Director	1.00	1.00	1.00
Recreation Manager	-	-	-
Parks & Open Space Coordinator	1.00	1.00	-
Administrative Technician	1.00	1.00	1.00
Administrative Clerk II	0.10	0.10	-
Administrative Clerk I	-	-	-
Administrative Assistant	-	-	-
<b>Total Full Time Equivalents</b>	<b>3.10</b>	<b>3.10</b>	<b>2.00</b>

# Parks and Recreation – Recreation Programs 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 461,016	476,514	388,100	\$ 429,820
Services & Supplies	294,699	202,673	83,700	135,450
<b>Division Total</b>	<b>\$ 755,715</b>	<b>679,186</b>	<b>471,800</b>	<b>\$ 565,270</b>
<b>Revenues</b>				
Charges for Services	\$ 196,092	67,433	6,000	\$ 64,350
All Other	21,699	18,272	2,300	-
<b>Division Total</b>	<b>\$ 217,792</b>	<b>85,705</b>	<b>8,300</b>	<b>\$ 64,350</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Recreation Manager	-	-	-
Recreation Supervisor	1.00	1.00	1.00
Recreation Coordinator	2.00	2.00	2.00
Administrative Clerk I	1.30	1.30	1.00
<b>Total Full Time Equivalents</b>	<b>4.30</b>	<b>4.30</b>	<b>4.00</b>

# Parks and Recreation – Aquatics 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 379,191	323,422	329,000	\$ 391,100
Services & Supplies	117,127	68,697	91,600	94,425
<b>Division Total</b>	<b>\$ 496,318</b>	<b>392,120</b>	<b>420,600</b>	<b>\$ 485,525</b>
<b>Revenues</b>				
Charges for Services	\$ 124,938	51,830	58,500	\$ 150,000
Investment Earnings (Interest and Rents)	1,229	497	26,200	46,250
<b>Division Total</b>	<b>\$ 126,167</b>	<b>52,326</b>	<b>84,700</b>	<b>\$ 196,250</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
Maintenance Supervisor	0.10	0.10	0.10
Aquatics Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	0.10	0.10	-
Maintenance Worker	0.40	0.40	0.50
Administrative Clerk	0.30	0.30	-
<b>Total Full Time Equivalents</b>	<b>1.90</b>	<b>1.90</b>	<b>1.60</b>

# Parks and Recreation – Senior Multi-Use Center 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 27,086	41,933	6,500	\$ 9,050
Services & Supplies	94,107	58,726	94,100	119,900
<b>Division Total</b>	<b>\$ 121,192</b>	<b>100,659</b>	<b>100,600</b>	<b>\$ 128,950</b>
<b>Revenues</b>				
Charges for Services	\$ 2,635	2,387	700	\$ 2,600
<b>Division Total</b>	<b>\$ 2,635</b>	<b>2,387</b>	<b>700</b>	<b>\$ 2,600</b>

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

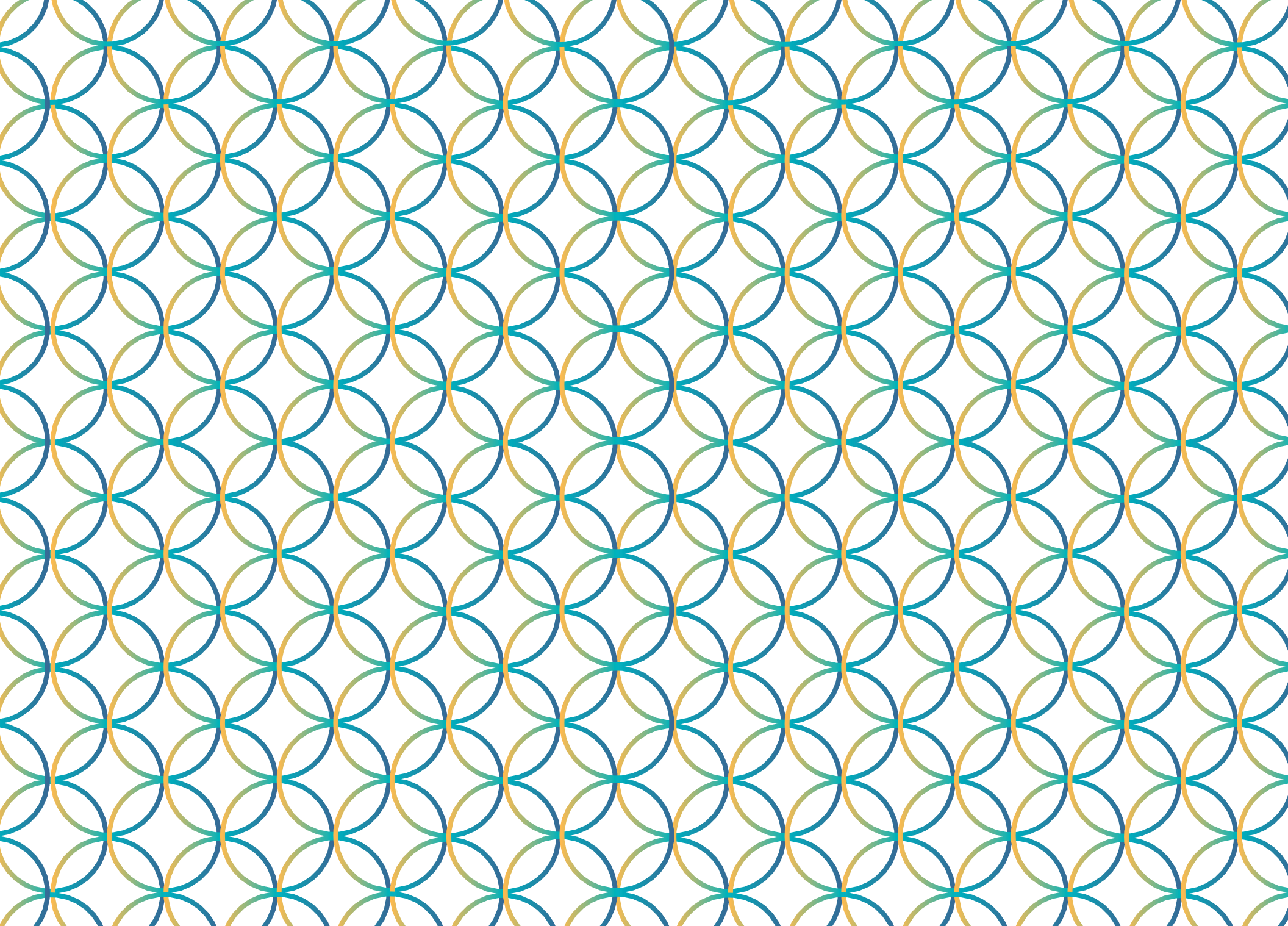
# Parks and Recreation – Facility Rentals 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Personnel	\$ 38,198	40,829	37,300	\$ 25,244
Services & Supplies	38,925	46,381	51,300	57,500
<b>Division Total</b>	<b>\$ 77,123</b>	<b>87,210</b>	<b>88,600</b>	<b>\$ 82,744</b>
<b>Revenues</b>				
Investment Earnings	\$ 53,040	26,097	6,200	\$ 23,950
<b>Division Total</b>	<b>\$ 53,040</b>	<b>26,097</b>	<b>6,200</b>	<b>\$ 23,950</b>

	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
<b>Division Staffing Full Time Equivalent Positions</b>			
Administrative Clerk	0.30	0.30	-
<b>Total Full Time Equivalents</b>	<b>0.30</b>	<b>0.30</b>	<b>-</b>

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





# Non-Departmental Summaries

# Non-Departmental 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Salaries & Benefits	\$ 135,614	117,816	95,300	\$ 205,700
Pension	14,800	16,965	16,800	37,200
OPEB	312,407	287,656	477,100	485,900
Sheriff's Contract	-	-	-	-
Services & Supplies	1,018,820	842,578	908,700	992,700
Capital Outlay	-	-	-	-
Contra Expense	-	-	-	-
Transfers to Debt Service	792,769	473,159	491,600	156,500
<b>Total for Department</b>	<b>\$ 2,274,410</b>	<b>1,738,175</b>	<b>1,989,500</b>	<b>\$ 1,878,000</b>
<b>Revenues</b>				
Property Tax	\$ 10,552,090	11,140,203	11,505,600	\$ 11,999,000
Sales Tax	2,710,944	2,463,610	2,580,200	2,730,000
Transient Occupancy Tax	1,548,920	1,140,969	967,600	1,379,000
Other Taxes	688,898	382,440	245,400	445,700
Franchise Fees	750,990	784,698	766,700	835,100
Licenses and Permits	4,906	5,413	7,600	8,500
Intergovernmental	21,399	39,300	20,600	30,500
Charges for Services	-	25,620	-	-
Investment Earnings (Interest and Rents)	911,555	1,044,016	589,700	672,600
All Other	222,134	200,414	350,200	401,800
<b>Total Revenues</b>	<b>\$ 17,411,836</b>	<b>17,226,684</b>	<b>17,033,600</b>	<b>\$ 18,502,200</b>

	Adopted Budget FY 2019-20	Adopted Budget FY 2020-21	Adopted Budget FY 2021-22
<b>Division Staffing Full Time Equivalent Positions</b>			
Non Departmental	1.30	1.00	1.89
<b>Total Staff Full Time Equivalents</b>	<b>1.30</b>	<b>1.00</b>	<b>1.89</b>

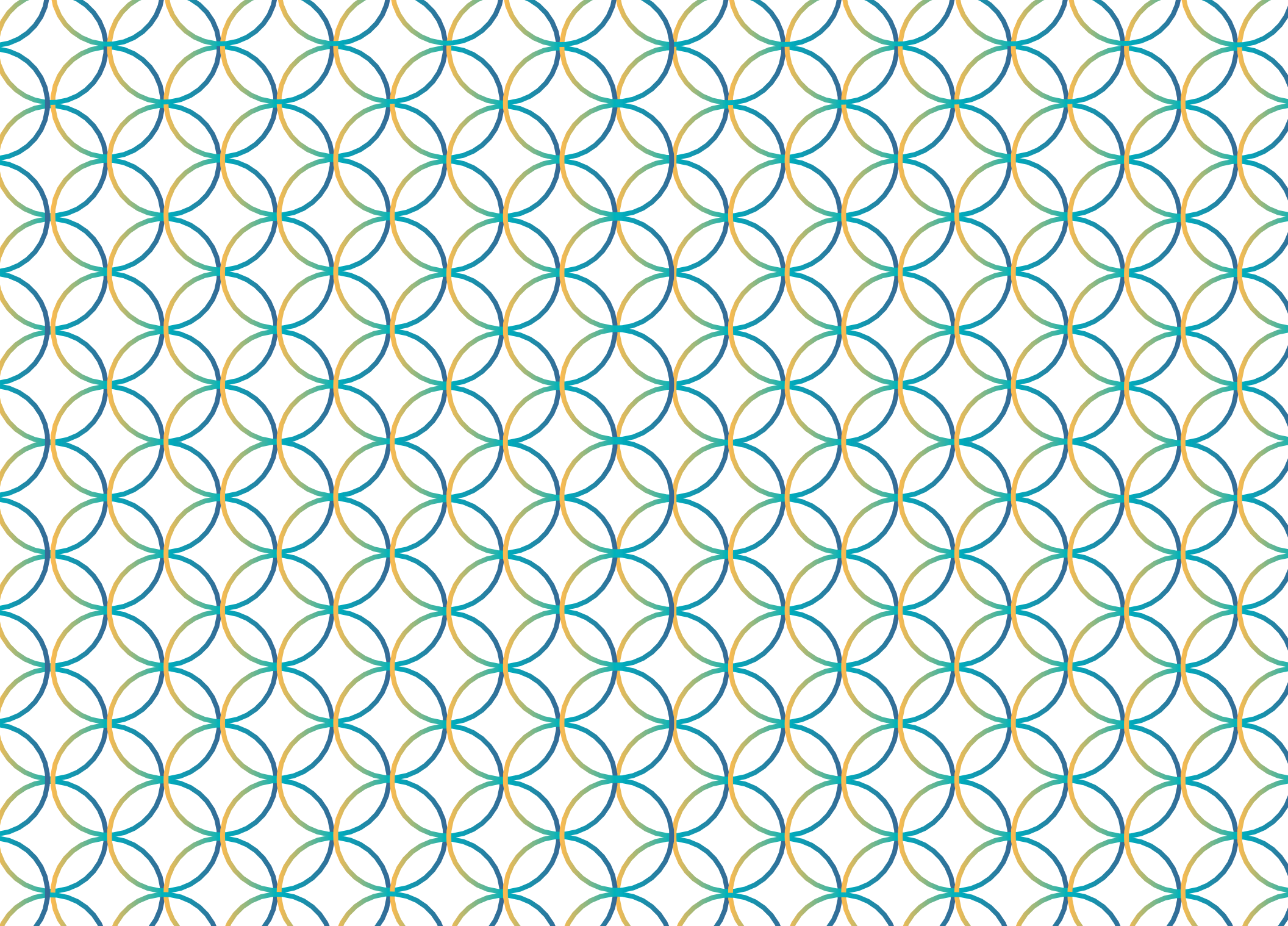


# Developer Projects 2021-22 Fiscal Year Budget

## Developer Projects Fund #105

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenditures</b>				
Supplies and Services	\$ -	482,711	452,300	\$ 405,000
Transfers Out	-	38,666	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>521,377</b>	<b>452,300</b>	<b>\$ 405,000</b>
<b>Revenues</b>				
Charges for Services	\$ -	572,802	621,800	\$ 491,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>572,802</b>	<b>621,800</b>	<b>\$ 491,000</b>

Developer Projects used to be under the Community Development Department in the General Fund. 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.

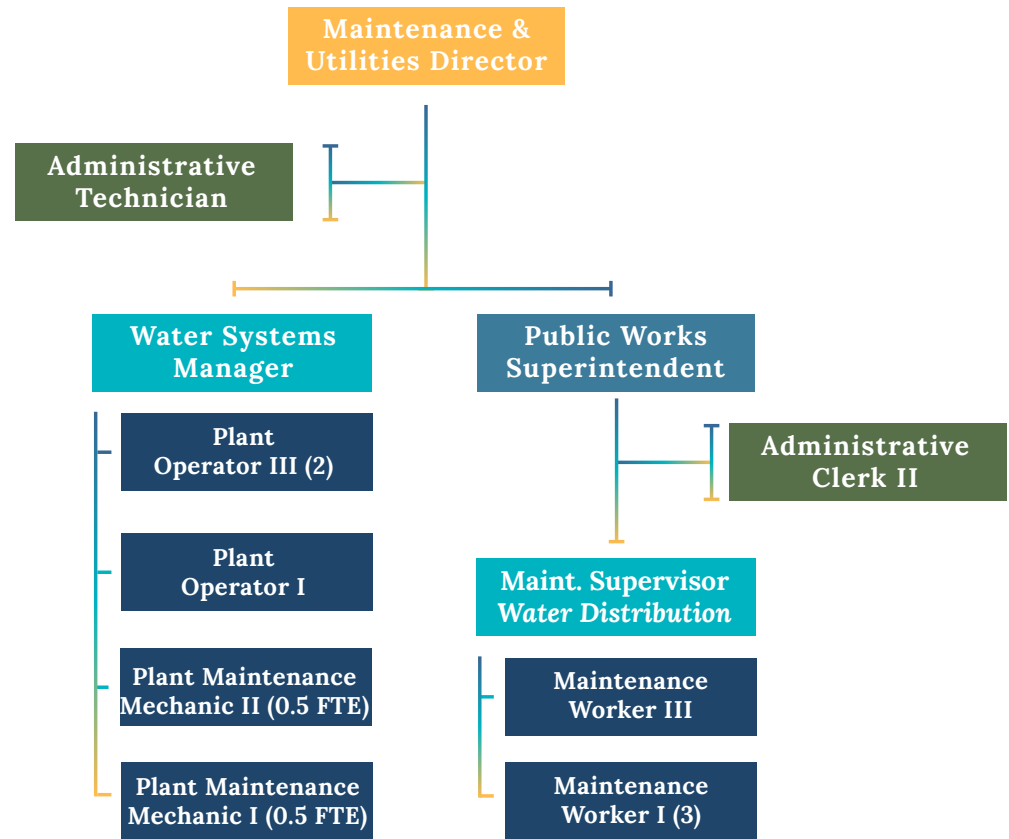


The background of the slide is a photograph of a body of water, possibly a lake or a wide river, with a grassy shoreline in the foreground. The image is overlaid with a semi-transparent blue gradient. The text "Water Enterprise Fund" is centered in the upper half of the image in a white, bold, sans-serif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

## 2020-2021 Highlights

### *Water Treatment Plant*

- Combined Water Distribution and Water Treatment Operations Team
- Added a locker room, conference room and two private offices
- Renovated Operator Offices
- Added AMI Sensus Meters and Customer Portal

### *Operations & Maintenance*

- Sludge removal from pond one
- Membrane repairs and replaced down tubes
- Operator office new flooring
- Replaced roof on Oat Hill Booster Pump Station
- Replaced two Cyclic Valves on Train 2
- Replace Sodium Hydroxide Tank
- Replaced Sampling Pump for the Conventional Plant
- Replaced Sampling Pump for the Membrane Plant
- Replace pump at Via Bellagio booster pump station
- Replaced two chlorine pumps

- Replaced one caustic Pump
- Replaced submersible chemical containment
- Replace Zenon three Turbidity Meters
- Replaced 6" sludge suction line in Pond 2
- Added Water Treatment Plant Effluent Building
- Added a locker room, conference room and two private offices
- Repaired Conventional Plant Backwash Water Line
- Removed Carbon Filter
- Added several outlet boxes
- Added a floating dock on Pond 1

### *Contingency Plan*

- Replaced Operator Interface Transmitter Panel for Zenon Plant

### *Facility Reliability Assurance Status Plan*

- Installed Sensus Meters Water Distribution System
- Calibrations Annually and Quarterly: Meters and Analyzers

# Water Enterprise Fund *continued*

## 2021-2022 Goals

### Water Reclamation Facility

- SCADA system upgrade
- NPDES Permit Renewal/Local Limits Assessment/Stress Test
- Water Reclamation Facility Master Plan
- Maintenance management system implementation

### Water Treatment Plant

- SCADA system upgrade
- Water Treatment Plant Master Plan
- Perform pilot study to optimize water quality
- Update Utility Maps

## Key Performance Indicators

### Goal: Infrastructure – Develop and maintain infrastructure resources to support sustainable growth

	2019-2020	2018-2019	2017-2018
Consumer Confidence Report Data			Information to be tracked in FY 21-22
Metric of gallons treated – WTP	1,098,184,306		
Cost to treat recycled water – WTP			Information to be tracked in FY 21-22
Cost to deliver recycled water – WTP			Information to be tracked in FY 21-22
Non-revenue water – WTP	11.85 MG		

# Water Enterprise - Operations Summary

## 2021-22 Fiscal Year Budget

### Water Operations Fund #510

	Actual FY 2016-17	Actual FY 2017-18	Estimated Actual FY 2018-19	Adopted Budget FY 2019-20
<b>Revenues</b>				
Water Treatment Plant	\$ 40,838	23,449	-	\$ -
Water Distribution	-	18,234	-	20,000
Non-Departmental	7,705,482	7,354,970	6,750,800	6,801,600
Capital Projects	27,634	-	-	-
<b>Total for Department</b>	<b>\$ 7,773,954</b>	<b>7,396,653</b>	<b>6,750,800</b>	<b>\$ 6,821,600</b>
<b>Expenses</b>				
Personnel	\$ 1,074,384	1,357,251	1,306,300	\$ 1,529,100
Services & Supplies	1,063,200	1,185,522	877,100	1,039,300
Water Purchases	2,206,553	1,817,346	2,333,500	2,150,000
Debt Services	259,722	259,731	260,000	259,800
Depreciation	1,507,067	1,505,947	1,500,000	1,459,500
Interfund Transfers	610,019	604,300	666,700	719,100
Trans Out to Cap Projs Funds	2,368	488,599	288,200	1,627,500
<b>Total for Department</b>	<b>\$ 6,723,313</b>	<b>7,218,696</b>	<b>7,231,800</b>	<b>\$ 8,784,300</b>

# Water Enterprise – Treatment Plant 2021-22 Fiscal Year Budget

## Water Treatment Plant Division #560 Fund #510

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Fines, Forfeitures, and Penalties	\$ -	4	-	\$ -
<b>Division Total</b>	<b>\$ -</b>	<b>4</b>	<b>-</b>	<b>\$ -</b>
<b>Expenses</b>				
Salaries & Benefits	\$ 584,610	701,374	595,200	\$ 744,500
Retirement (CalPERS)	72,525	81,881	85,400	71,300
Supplies and Services	499,949	539,931	752,100	1,116,700
Capital Outlay	-	-	-	80,500
Depreciation	1,493,888	1,459,304	1,474,000	1,450,200
Contra Expense	-	(447,440)	-	-
<b>Division Total</b>	<b>\$ 2,650,972</b>	<b>2,335,051</b>	<b>2,906,700</b>	<b>\$ 3,463,200</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 20-21	Adopted Budget FY 2021-22
Plant Operator III	3.00	3.00	2.00
Plant Operator I	-	-	1.00
Plant Mechanic I/II	1.00	1.00	1.00
Water Systems Manager	1.00	1.00	1.00
Water Resource Analyst	-	1.00	1.00
	<b>5.00</b>	<b>6.00</b>	<b>6.00</b>



# Water Enterprise – Distribution System 2019-20 Fiscal Year Budget

## Water Distribution System Division #565 Fund #510

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Miscellaneous	\$ -	-	-	\$ 20,000
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ 20,000</b>
<b>Expenses</b>				
Transfers Out	\$ 468,574	266,719	2,095,800	\$ 3,514,300
<b>Division Total</b>	<b>\$ 468,574</b>	<b>266,719</b>	<b>2,095,800</b>	<b>\$ 3,514,300</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 20-21	Adopted Budget FY 2021-22
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
	<b>5.25</b>	<b>5.25</b>	<b>5.25</b>

# Water Enterprise – Capital Projects 2021-22 Fiscal Year Budget

## Capital Projects Division #450 Fund #510

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenses</b>				
Transfers Out	\$ 468,574	266,719	2,095,800	\$ 3,514,300
<b>Division Total</b>	<b>\$ 468,574</b>	<b>266,719</b>	<b>2,095,800</b>	<b>\$ 3,514,300</b>

### Transfers - Capital Projects Fund

TR14-0100 Devlin Road Extension Segment H	\$ 1,399,300
TR20-0100 2020 Annual Pavement Management	274,000
TR21-XXXX 2021 Annual Pavement Management	210,000
WA21-XXXX W3 Annual Water Service Replacements	80,000
WA21-XXXX W2 Annual Water Main Replacements	1,301,000
WW16-0300 SCADA	250,000
	<b>\$ 3,514,300</b>

# Water Enterprise – Non-Departmental 2021-22 Fiscal Year Budget

## Non-Departmental Division #810 Fund #510

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Fines, Forfeitures, and Penalties	\$ 81,256	69,098	-	\$ -
Intergovernmental - Grants	-	3,676	3,700	-
Charges for Services	6,858,953	7,260,742	7,807,100	8,283,000
Investment Earnings (Interest and Rents)	208,184	205,919	102,100	86,000
Miscellaneous	210,200	198,341	351,000	236,100
<b>Division Total</b>	<b>\$ 7,358,593</b>	<b>7,737,775</b>	<b>8,263,900</b>	<b>\$ 8,605,100</b>
<b>Expenses</b>				
Salaries & Benefits	\$ 171,320	250,466	236,500	\$ 259,300
Retirement (CalPERS)	13,220	9,611	16,400	14,400
Supplies and Services	2,294,701	2,605,498	2,623,900	2,922,350
Depreciation	-	4,972	-	-
Transfers Out	622,156	672,993	781,400	867,900
<b>Division Total</b>	<b>\$ 3,101,397</b>	<b>3,543,540</b>	<b>3,658,200</b>	<b>\$ 4,063,950</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 20-21	Adopted Budget FY 2021-22
Deputy Public Works Director	0.50	-	-
Maintenance & Utilities Director	-	0.40	0.40
Administrative Technician	-	0.40	0.40
Administrative Clerk II	-	0.25	0.25
Water Resource Analyst	0.50	-	-
	<b>1.00</b>	<b>1.05</b>	<b>1.05</b>

# Water Enterprise – Debt Service 2021-22 Fiscal Year Budget

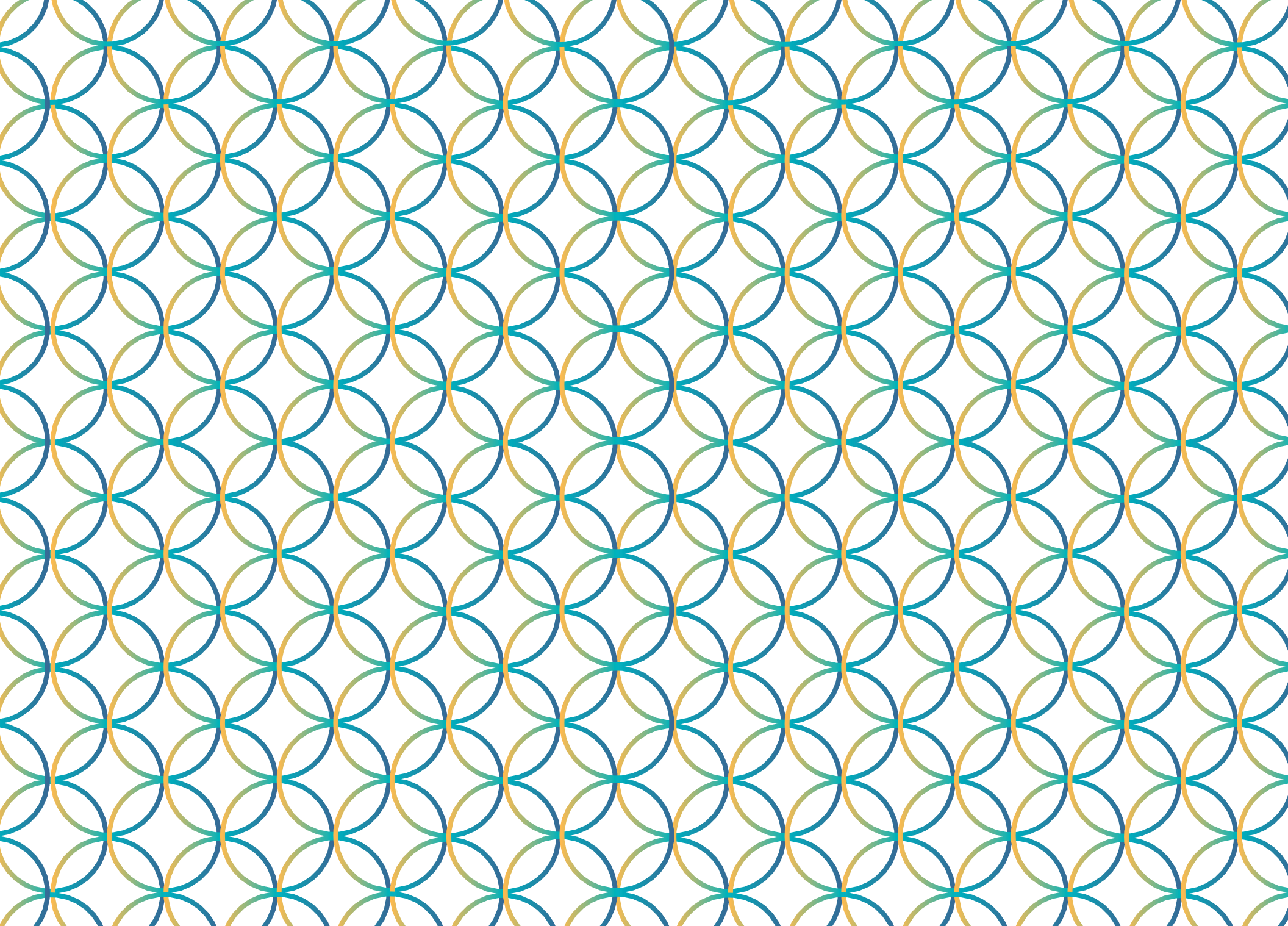
## Debt Service Division #830 Fund #510

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenses</b>				
Interest Payments	\$ 25,047	19,332	13,500	\$ 11,800
Principal Payments	234,665	240,503	68,700	70,400
Transfer to Debt Service	-	-	23,800	89,700
<b>Division Total</b>	<b>\$ 259,712</b>	<b>259,835</b>	<b>106,000</b>	<b>\$ 171,900</b>

# Water Capacity Fee Fund 2021-22 Fiscal Year Budget

## Water Capacity Fee Fund #520

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Capacity Fee	\$ 138,604	332,487	1,328,300	\$ 1,285,200
Interest	118,629	105,815	55,000	\$ -
<b>Division Total</b>	<b>\$ 257,233</b>	<b>438,302</b>	<b>1,383,300</b>	<b>\$ 1,285,200</b>
<b>Expenses</b>				
Services	\$ -	-	-	\$ 47,200
Debt Service	171,412	167,537	177,300	136,000
Transfer Out to Cap Projs Fund	705	267,518	2,800	-
<b>Division Total</b>	<b>\$ 172,117</b>	<b>435,055</b>	<b>180,100</b>	<b>\$ 183,200</b>

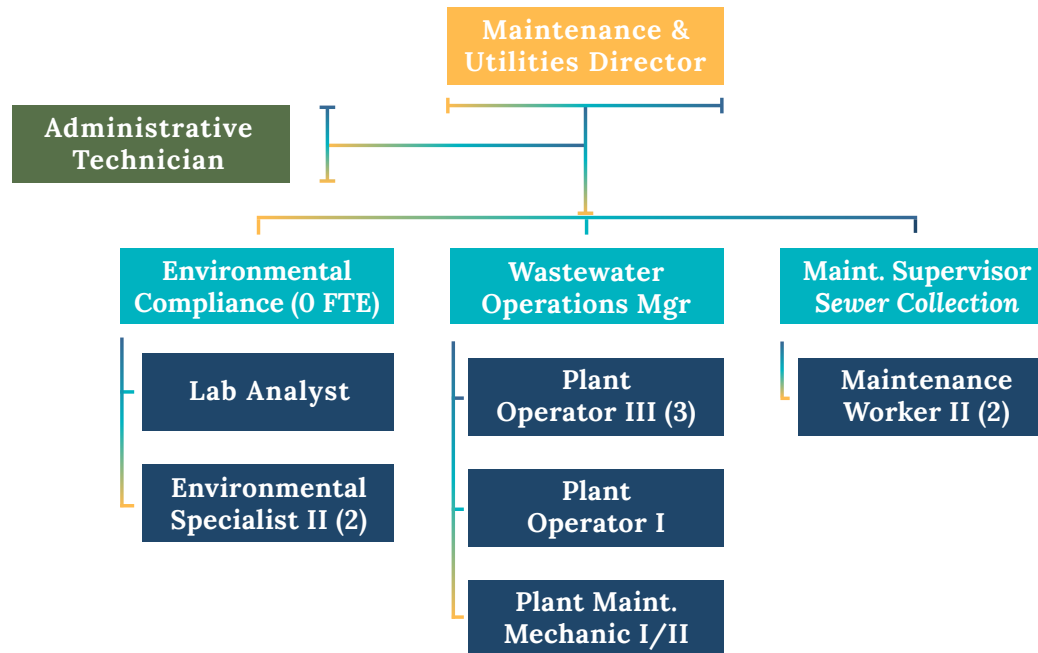




# Wastewater Enterprise Fund

# 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
  - » Cooperative efforts with Public Works on quick responses 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
  - » Cooperative efforts with Public Works on environmental stewardship of creeks, wetlands, and open space.

# Wastewater Enterprise Fund *continued*

## 2020-2021 Highlights

### *Operations & Maintenance*

- SSMP – Sanitary Sewer Management Plan
- Annual emergency generator maintenance including load bank testing
- Replaced several actuators and cyclic valves
- Replaced all filters in blower room
- Installed 2” line to headworks for screen wash water
- Changed discharge location of sump pump to overflow basin
- Cleaned UV lamps on a quarterly basis
- Calibrated UVT sensor (Hach tech twice per year)
- Installed steps and handrails east side of headworks
- Replaced plant drain wet well transducer
- Relocated headworks level sensors on channels 1 and 2
- Replaced chemical lines from chem building
- Replaced CCB mixer shaft
- Installed 90-degree elbow on domestic flow
- Installed new RAS pump on train 1
- Relocated Sc200 and instruments and headworks
- Installed new CCB covering
- Installed building E exhaust fan
- Installed new aluminum handrails between 2 and 3
- Installed new reclamation water instrument cabinet and instrumentation
- Rebuilt both train cranes with remote pendant controls
- Built maintenance shop

### *Contingency Plan*

- Performed stress test after adding new diffusers
- Tie in both process air blowers to optimize aeration for stress test
- Checked all UPS
- Purchased spare cyclic valves
- Purchased 2 4’ pump for pump stations

### *Spill Prevention Plan*

- Removed all reed grasses from solids pond levee and wet

land pond outfalls

- Street sweeping weekly
- Base rocked complete plant corrosion control
- Remove debris around step aerator discharge culvert pipe

### *Wastewater Facilities Status Plan*

- Pump efficiency testing for pumps greater than 25hp (re-claimed and permeate)
- Continue in-sight plant parameter monitoring
- Reviewed all Plans
- Installed 6” line and SCFM meter train 1

### *Facility Reliability Assurance Status Plan*

- Annual flow meter calibrations meter calibrations
- Ammonia probe sensor changed out
- Replaced turbidimeter for CCB
- Annual membrane inspection and cleaning. Repaired and replaced
- Developed and distributed earplug outreach to industrial businesses
- Added 5 new commercial businesses to the Cities pretreatment program
- Simplified Cities toilet rebate program
- Created wetlands outreach video for local elementary schools
- Distributed FOG outreach fliers to 63 homes
- Distributed wipes outreach fliers to 32 homes
- Continued Blue Frog system operations (solids reduction)

### *Environmental Compliance*

- 8th consecutive year of no water quality violations at WRF

## 2021-2022 Goals

- SCADA system upgrade
- NPDES Permit Renewal/Local Limits Assessment/Stress Test
- Water Reclamation Facility Master Plan
- Maintenance management system implementation

# Wastewater Enterprise Fund Summary 2021-22 Fiscal Year Budget

## Wastewater Enterprise Fund #540

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Fines, Forfeitures, and Penalties	\$ 64,801	44,943	-	\$ -
Intergovernmental	5,430	5,393	-	-
Charges for Services	4,427,087	4,410,294	4,497,300	4,600,000
Investment Earnings (Interest and Rents)	143,979	126,627	60,000	55,000
Transfers In - Other	81,991	-	-	-
All Other	9,249	22,878	27,100	15,000
<b>Total Revenues</b>	<b>\$ 4,732,537</b>	<b>4,610,135</b>	<b>4,584,400</b>	<b>\$ 4,670,000</b>

<b>Expenditures</b>				
Personnel	\$ 1,571,671	1,608,082	1,564,600	\$ 1,814,800
Supplies and Services	641,640	590,172	1,164,300	1,970,000
Internal Service Funds	230,600	115,100	249,100	321,250
Debt Service	1,145,681	1,140,188	1,191,500	1,386,331
Utilities & Maintenance	378,340	323,050	424,100	314,900
Transfers Out	1,547,831	724,053	1,261,000	2,195,000
All Other Expenditures	393,669	934,631	1,639,700	2,171,400
<b>Total Expenditures</b>	<b>\$ 5,909,431</b>	<b>5,435,276</b>	<b>7,494,300</b>	<b>\$ 10,173,681</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 19-20	Adopted Budget FY 20-21	Adopted Budget FY 21-22
Wastewater Treatment Plan	6.50	6.00	6.00
Wastewater Collection	3.25	3.25	3.25
Solid Waste Management	3.10	2.30	2.00
Non-Departmental	1.00	1.05	1.05
<b>Total Staff Full Time Equivalents</b>	<b>13.85</b>	<b>12.60</b>	<b>12.30</b>

# Wastewater Enterprise Fund – Treatment Plant 2021-22 Fiscal Year Budget

## Wastewater Treatment Plant Division #570 Fund #540

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Miscellaneous	-	193	5,100	-
<b>Division Total</b>	<b>\$ -</b>	<b>193</b>	<b>5,100</b>	<b>\$ -</b>
<b>Expenses</b>				
Salaries & Benefits	\$ 634,671	577,759	615,200	\$ 765,700
Retirement (CalPERS)	82,564	82,032	84,000	111,500
Supplies and Services	750,052	616,588	1,125,700	1,555,500
Capital Outlay	2,712	-	25,000	30,000
Depreciation	1,585,229	1,619,856	1,614,700	1,596,400
Contra Expense	(554,868)	(21,948)	-	-
<b>Division Total</b>	<b>\$ 2,500,360</b>	<b>2,874,287</b>	<b>3,464,600</b>	<b>\$ 4,059,100</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 20-21	Adopted Budget FY 2021-22
Administrative Technician	0.50	-	-
Plant Maintenance Mechanic I/II	1.00	1.00	1.00
Plant Operator I/III	4.00	4.00	4.00
Wastewater Operations Manager	1.00	1.00	1.00
	<b>6.50</b>	<b>6.00</b>	<b>6.00</b>

# Wastewater Enterprise Fund – Collection System 2021-22 Fiscal Year Budget

## Wastewater Collection System Division #575 Fund #540

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenses</b>				
Salaries & Benefits	\$ 284,730	326,400	312,000	\$ 373,900
Retirement (CalPERS)	29,686	34,198	43,900	42,700
Supplies and Services	52,951	65,895	110,700	150,700
<b>Division Total</b>	<b>\$ 367,367</b>	<b>426,493</b>	<b>466,600</b>	<b>\$ 1,097,300</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 20-21	Adopted Budget FY 2021-22
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>3.25</b>	<b>3.25</b>	<b>3.25</b>

# Wastewater Enterprise Fund – Environmental Compliance 2021-22 Fiscal Year Budget

## Wastewater Environmental Compliance Division #585 Fund #540

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Intergovernmental - Grants	\$ 5,430	5,393	-	\$ -
Transfers In	81,991	-	-	-
<b>Division Total</b>	<b>\$ 87,421</b>	<b>5,393</b>	<b>-</b>	<b>\$ -</b>
<b>Expenses</b>				
Salaries & Benefits	\$ 293,070	350,841	214,100	\$ 223,500
Retirement (CalPERS)	42,941	47,702	33,500	32,600
Supplies and Services	213,384	194,351	295,900	465,100
Capital Outlay	9,950	3,610	-	15,000
<b>Division Total</b>	<b>\$ 559,345</b>	<b>596,504</b>	<b>543,500</b>	<b>\$ 736,200</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 20-21	Adopted Budget FY 2021-22
Environmental Program Specialist	1.30	1.30	1.00
Environmental Services Manager	0.80	-	-
Lab Analyst	1.00	1.00	1.00
	<b>3.10</b>	<b>2.30</b>	<b>2.00</b>

# Wastewater Enterprise Fund – Non-Departmental 2021-22 Fiscal Year Budget

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

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Fines, Forfeitures, and Penalties	\$ 64,801.45	44,943	-	\$ -
Charges for Services	4,427,087	4,410,294	4,497,300	4,600,000
Investment Earnings (Interest and Rents)	143,979	126,627	60,000	55,000
Miscellaneous	9,249	22,685	22,000	15,000
<b>Division Total</b>	<b>\$ 4,645,116</b>	<b>4,604,549</b>	<b>4,579,300</b>	<b>\$ 4,670,000</b>
<b>Expenses</b>				
Salaries & Benefits	\$ 190,789	179,538	245,500	\$ 250,500
Retirement (CalPERS)	13,220	9,611	16,400	14,400
Supplies and Services	234,193	151,488	305,200	434,850
Transfers Out	697,488	723,394	809,000	885,000
<b>Division Total</b>	<b>\$ 1,135,689</b>	<b>1,064,032</b>	<b>1,376,100</b>	<b>\$ 1,584,750</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 2019-20	Adopted Budget FY 20-21	Adopted Budget FY 2021-22
Administrative Clerk	-	0.25	0.25
Administrative Technician	-	0.40	0.40
Deputy Public Works Director	0.50	-	-
Maintenance & Utilities Director	-	0.40	0.40
Water Resource Analyst	0.50	-	-
	<b>1.00</b>	<b>1.05</b>	<b>1.05</b>

# Wastewater Enterprise Fund – Debt Service 2021-22 Fiscal Year Budget

## Wastewater Debt Service Division #830 Fund #540

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenses</b>				
Interest Payments	\$ 31,112	26,129	2,700	\$ 38,600
Principal Payments	649,355	666,887	684,900	703,400
Services - Other	75,714	57,727	57,000	38,500
Transfers Out	389,500	389,444	446,900	605,831
<b>Division Total</b>	<b>\$ 1,145,681</b>	<b>1,140,187</b>	<b>1,191,500</b>	<b>\$ 1,386,331</b>



# Wastewater Enterprise Fund – Capital Projects 2021-22 Fiscal Year Budget

## Wastewater Capital Projects #450 Fund #540

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Expenses</b>				
Transfer Out to Cap Projs Funds	\$ 850,343	659	452,000	\$ 1,310,000
<b>Division Total</b>	<b>\$ 850,343</b>	<b>659</b>	<b>452,000</b>	<b>\$ 1,310,000</b>

### Transfers - Capital Projects Fund

TR20-0100 2020 Annual Pavement Management	\$	30,000
TR21-XXXX 2021 Annual Pavement Management		30,000
WW16-0300 SCADA		250,000
WW21-XXXX Blower Replacement		500,000
WW21-XXXX UV Disinfection		500,000
		<b>1,310,000</b>

# Wastewater Capacity Fee Fund 2021-22 Fiscal Year Budget

## Wastewater Capacity Fee Fund #550

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Capacity Fee	\$ 61,981	136,046	591,000	\$ 579,200
Interest	185,555	173,681	159,600	\$ -
<b>Division Total</b>	<b>\$ 247,536</b>	<b>309,727</b>	<b>750,600</b>	<b>\$ 579,200</b>
<b>Expenses</b>				
Services	\$ -	-	-	\$ 47,200
Transfer Out to Cap Projs Fund	-	-	2,800	-
<b>Division Total</b>	<b>\$ -</b>	<b>-</b>	<b>2,800</b>	<b>\$ 47,200</b>



# Recycled Water Enterprise Fund

# Recycled Water Enterprise Fund

Recycled 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 modern, urbanized 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.

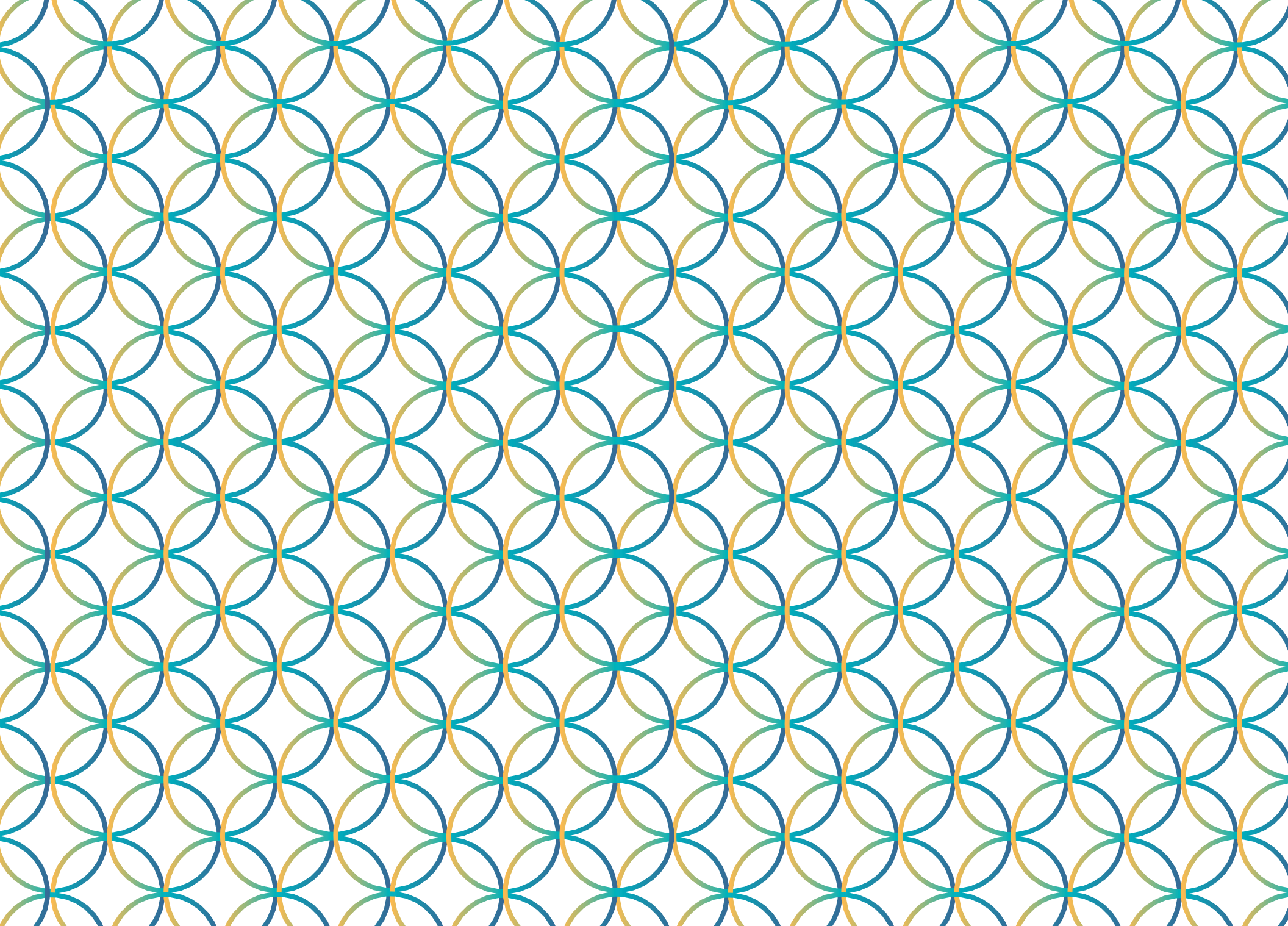
The Recycled Water Fund was established in FY 2020-21 to account for operation and maintenance activities of the City's recycled water collection and distribution system. These activities were previously included in the Water Enterprise Activities. New funds created which will be consolidated with the Recycled Water Operations fund are the Recycled Water Capacity Fee Fund (585) and the Recycled Water CIP Fund (590).

# Recycled Water Enterprise Fund 2021-22 Fiscal Year Budget

## Recycled Water Enterprise Fund #580

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Recycled Water Service Charge	\$ 90,400	93,614	121,700	\$ 121,700
Investment Earnings (Interest and Rents)	-	-	500	1,000
All Other	-	-	1,900	-
<b>Total Revenues</b>	<b>\$ 90,400</b>	<b>93,614</b>	<b>124,100</b>	<b>\$ 122,700</b>
<b>Expenditures</b>				
Debt Service	\$ -	-	-	\$ 41,300
Utilities & Maintenance	90,765	17,564	150,000	150,000
<b>Total Expenditures</b>	<b>\$ 90,765</b>	<b>17,564</b>	<b>150,000</b>	<b>\$ 191,300</b>

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





# Internal Service Funds

# 2021-22 Fiscal Year Budget

## Building Maintenance Internal Service Fund #651

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ 468,300	250,000	514,000	\$ 593,300
Interest	4,148	4,083	4,300	-
<b>Total Revenues</b>	<b>\$ 472,448</b>	<b>254,083</b>	<b>518,300</b>	<b>\$ 593,300</b>

<b>Expenditures</b>				
Personnel	\$ 120,318	148,152	131,800	\$ 155,600
Supplies and Services	193,198	197,888	195,500	465,200
Utilities & Maintenance	30,445	35,550	57,600	58,000
<b>Total Expenditures</b>	<b>\$ 343,961</b>	<b>381,590</b>	<b>384,900</b>	<b>\$ 678,800</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 19-20	Adopted Budget FY 20-21	Adopted Budget FY 21-22
Building Maintenance Worker II	1.00	1.00	1.00
PW Superintendent	0.05	0.05	0.05
<b>Total Staff Full Time Equivalents</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>



# 2021-22 Fiscal Year Budget

## Fleet Operations Internal Service Fund #652

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ 750,600	101,100	655,800	\$ 889,800
Interest	10,354	7,544	10,600	-
All Other	61,189	212,201	105,400	-
<b>Total Revenues</b>	<b>\$ 822,143</b>	<b>320,845</b>	<b>771,800</b>	<b>\$ 889,800</b>
<b>Expenditures</b>				
Personnel	\$ 144,817	165,810	146,700	\$ 168,000
Supplies and Services	212,491	247,925	190,900	254,150
Debt Service	36,757	36,757	36,900	36,800
Depreciation	214,133	213,038	182,700	163,400
Vehicles & Major Equipment	245,210	62,971	642,200	470,000
Utilities & Maintenance	650	596	700	850
Transfers Out	(246,438)	(52,348)	-	-
<b>Total Expenditures</b>	<b>\$ 607,620</b>	<b>674,749</b>	<b>1,200,100</b>	<b>\$ 1,093,200</b>

Division Staffing Full Time Equivalent Positions	Adopted Budget FY 19-20	Adopted Budget FY 20-21	Adopted Budget FY 21-22
Mechanic	1.00	1.00	1.00
PW Superintendent	0.05	0.05	0.05
<b>Total Staff Full Time Equivalents</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

# 2021-22 Fiscal Year Budget

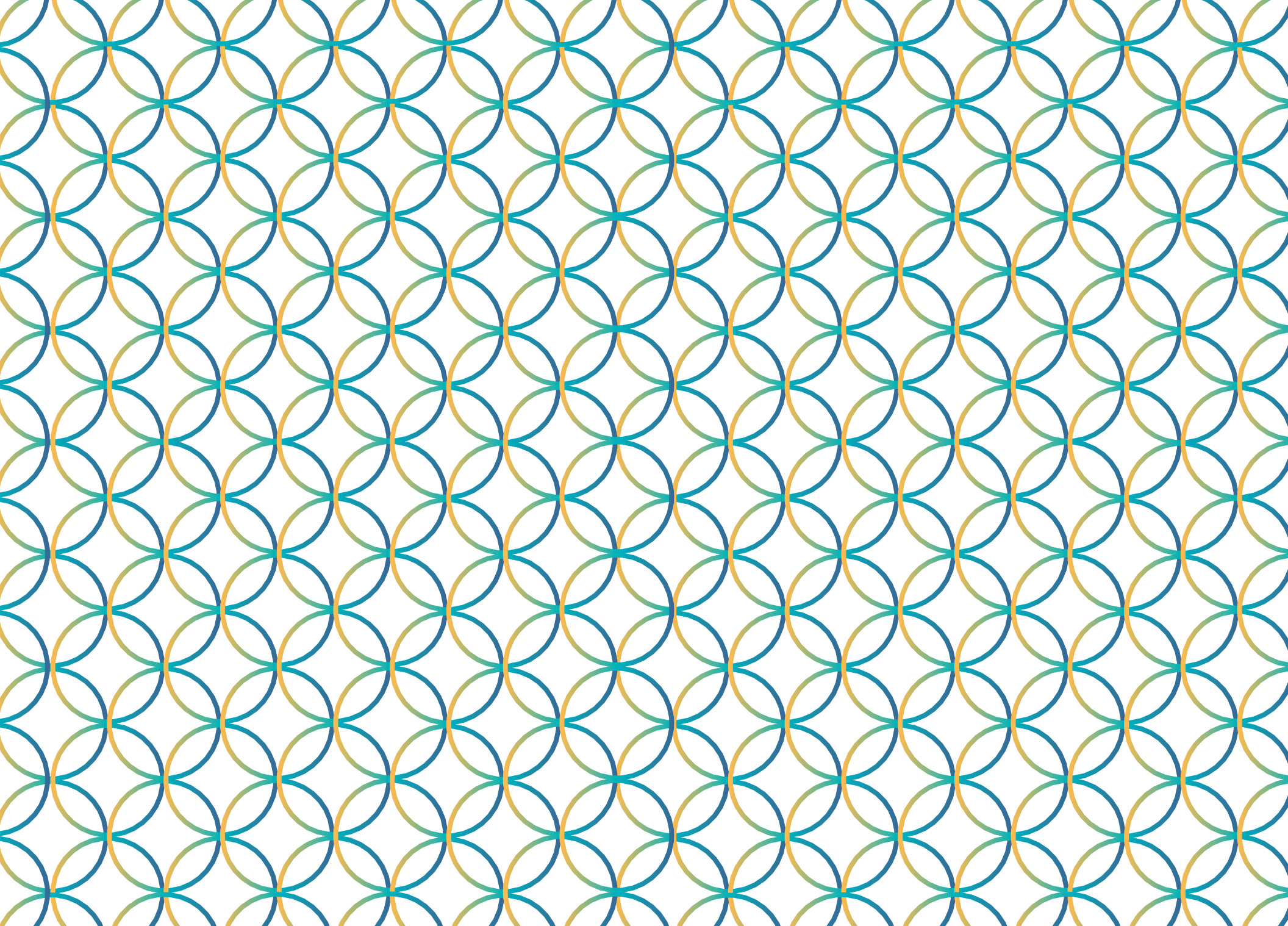
## Information Systems Internal Service Fund #653

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ 433,400	225,000	524,100	\$ 614,700
Interest	8,966	6,734	3,200	700
<b>Total Revenues</b>	<b>\$ 442,366</b>	<b>231,734</b>	<b>527,300</b>	<b>\$ 615,400</b>
<b>Expenditures</b>				
Personnel	\$ 20,830	26,725	17,400	\$ 25,000
Supplies and Services	316,788	356,419	447,500	506,838
Debt Service	-	69,844	150,500	75,202
Utilities & Maintenance	13,383	14,135	14,600	20,500
<b>Total Expenditures</b>	<b>\$ 351,002</b>	<b>467,122</b>	<b>630,000</b>	<b>\$ 627,540</b>
<b>Division Staffing</b>				
<b>Full Time Equivalent Positions</b>		<b>Adopted Budget FY 19-20</b>	<b>Adopted Budget FY 20-21</b>	<b>Adopted Budget FY 21-22</b>
Finance Director		0.10	0.10	0.10
<b>Total Staff Full Time Equivalents</b>		<b>0.10</b>	<b>0.10</b>	<b>0.10</b>

# 2021-22 Fiscal Year Budget

**Legal Services Internal Service Fund #654**

	Actual FY 2018-19	Actual FY 2019-20	Estimated Actual FY 2020-21	Adopted Budget FY 2021-22
<b>Revenues</b>				
Charges for Services	\$ -	-	176,700	\$ 184,800
<b>Total Revenues</b>	<b>\$ -</b>	<b>-</b>	<b>176,700</b>	<b>\$ 184,800</b>
<b>Expenditures</b>				
Supplies and Services	-	-	176,500	185,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>-</b>	<b>176,500</b>	<b>\$ 185,000</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 2021-22 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 6/30/2021	2021-22 Principal	2021-22 Interest/ Service & Grant Charge	Total
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	7/1/2021	\$ 1,820,355	\$ 1,226,688	\$ 665,610	\$ 1,892,298
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	5/1/2034	11/01/21 and 05/01/22	4,569,064	-	98,400	98,400
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	6/17/2022	104,052	33,700	3,100	36,800
510	510-Water Operations	Loan from State of California Davis Grunsky Act for financing water system improvements.	2,050,000	12/31/2027	01/01/22 and 07/01/22	502,788	70,400	11,800	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	01/06/22 and 07/06/22	308,531	308,531	6,000	314,531
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	7/15/2021	1,425,762	703,400	38,500	741,900
100-510-540-810 to 545	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	5,305,592	271,100	93,000	364,100
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		1,136,927	-	30,000	30,000
580	580-Recycled Water	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		1,439,150	-	32,100	32,100
580	580-Recycled Water	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		407,427	-	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		4,724,596	-	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		1,440,098	-	38,600	38,600
		<b>Total Debt Service</b>				<b>23,184,343</b>	<b>\$1,387,131</b>	<b>\$466,700</b>	<b>\$1,853,831</b>

\* Water Operations and Capacity Funds Internal Loans have been included in the current Water Rate Study.



# Debt Service Detail

## *Developer Reimbursement of SR29 Traffic Signal*

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, by 7/1/2024. To minimize further accrued interest, it is planned to be paid off in FY 2021-22.

## *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 our City Hall. In FY 2021, the City's Financing Authority authorized a \$4,569,064 2020 Lease Revenue Refunding to refinance the 2007 Lease Financing and restructure the financing for increased savings. 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 financing bears interest at a fixed annual interest rate of 2.15% for the term of the lease, and is due each May 1st and November 1st. Principal payments will begin in FY2023-24 and the final payment is scheduled for May 1, 2034. Payments range from \$185,000 to \$232,000.

## *Financed Purchase 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 is \$439,188. 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.

## *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.

# Debt Service Detail

*continued*

## *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%.

## *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.

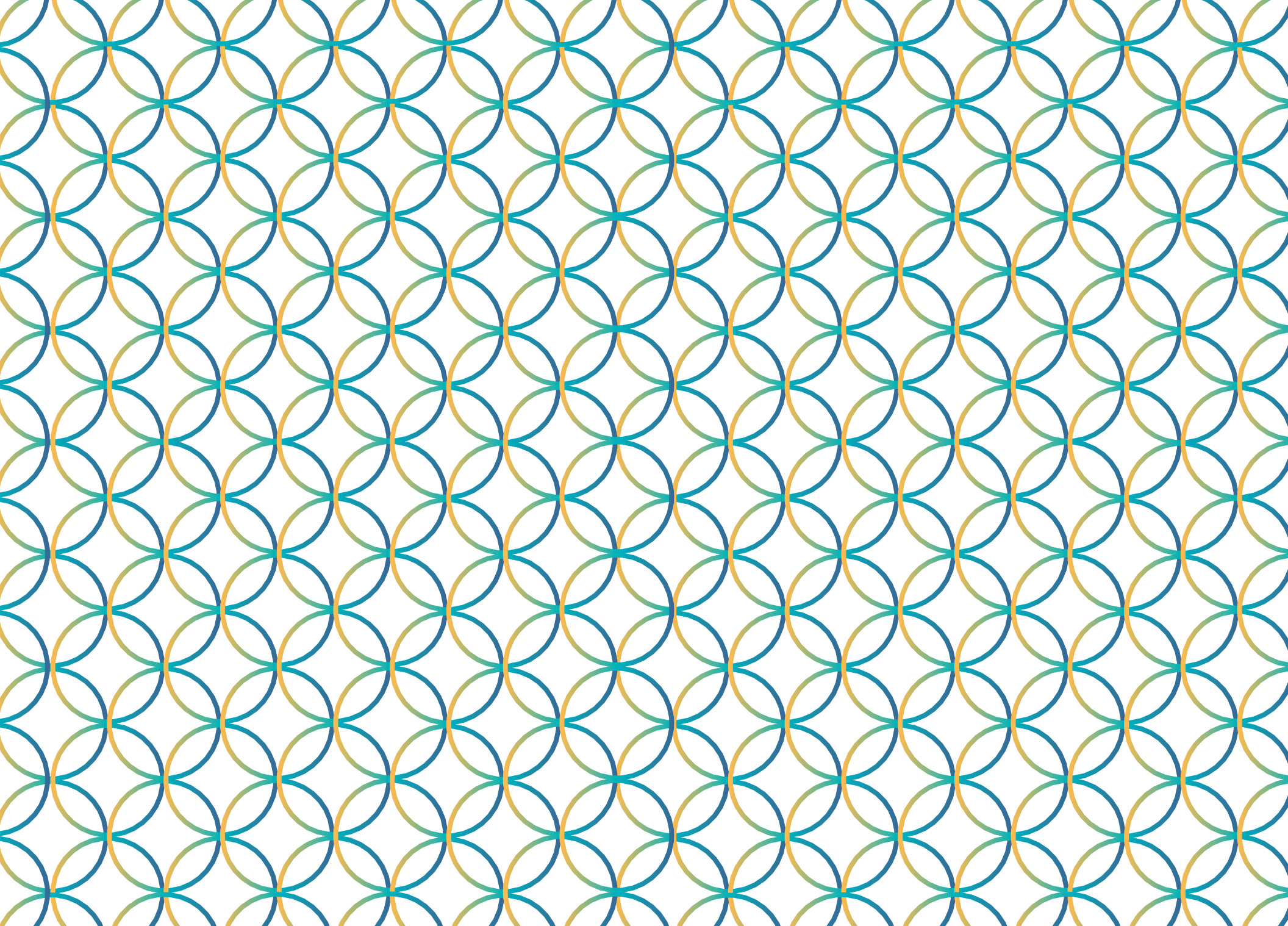
## *Energy Services Contract -ENGIE Services U.S.*

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%.

# Computation of Legal Debt Margin

	Fiscal Year	Assessed Value	Debt Limit	General Bonded Debt	Legal Debt Margin	Net Debt Margin
----- Prior Years -----	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%
	2020	3,323,463,102	124,629,866	278,000	124,351,866	0.22%

Data Source: Annual Comprehensive Financial Report for Fiscal Year Ended 2020



# 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 2021-22 is presented on the following pages.

# Capital Projects 2021-22 Fiscal Year Details

## Adopted 2021/22 Capital Budget (June 1, 2021)

Project Number	Project Description	Carryover 2020-21	New Req/Adj 2021-22	Total 2021-22 Budget (Carryover + New Request)	CIP Fund	FUNDING SOURCES
1 CD19-0100	General Plan Update Project	\$ 439,388	\$ 54,800	\$ 494,188	350	SB2 Bldg Homes & Jobs Grant Fund 230 \$160,000; GP Update Fee Fund 275 \$54,800; Parks Impact Fee Fund 310 \$134,800; Traffic Impact Fee Fund 320 \$50,218; Wtr Cap Fee Fund 520 \$47,194 & WW Cap Fee Fund 540 \$47,194
2 PR13-0200	Newell Open Space (Parking Lot/Trail Construction)	\$ 197,800	\$ 150,000	\$ 347,800	350	Habitat Conservation Grant Fund 230 \$86,350 and Parks Impact Fee Fund 310 \$160,100; CIP Fund 350 \$101,403
3 PR19-0100	Wetlands Edge Environmental Educational Enhancement Project	\$ 246,000		\$ 246,000	350	Environmental Educational Facilities Grant Fund 230 \$246,000
4 PR20-0300	North Slough Restoration, Reclamation & Recreation Access Project	\$ 450,000		\$ 450,000	350	Measure AA (SF Bay Area Restoration) \$450,000
5 PR21-XXXX	19-20 Annual Public Facilities Renovation Project	\$ 200,000		\$ 200,000	350	Prop 68 Fund 230 \$200,000
6 TR14-0100	Devlin Road Extension Segment H	\$ 5,670,000		\$ 5,670,000	350	STIP Fund 230 \$4,270,700 and Water Cap Fund 520 \$1,399,300
7 TR16-0700	Green Island Rd Reconstruction/Widening	\$ 9,720,000		\$ 9,720,000	350	EDA Fund 240 \$1,947,925; Traffic Impact Fund 320 \$71,975 & Comm Fac Dist Fund 281 \$7,700,000
8 TR20-0100	2020 Annual Pavement Management Project	\$ 916,800		\$ 916,800	350	Measure T Fund 211 \$263,700; Gas Tax Fund 212 \$128,700; RMRA Fund 213 \$225,000; Wtr Ops Fund 510 \$275,000; WW Ops Fund 540 \$30,000
9 TR21-XXXX	2021 Annual Pavement Management Project		\$ 1,700,000	\$ 1,700,000	350	Measure T Fund 211 \$960,000; Gas Tax Fund 212 \$275,000; RMRA Fund 213 \$205,000; Wtr Ops Fund 510 \$210,000; WW Ops Fund 540 \$30,000
<b>Total Fund 350</b>		<b>\$ 17,839,988</b>	<b>\$ 1,904,800</b>	<b>\$ 19,744,788</b>		
11 TR16-0101	Newell Driveway	\$ 143,800		\$ 143,800	360	American Canyon Road East Capital Project Fund
12 TR16-1100	E. American Canyon Sidewalk	\$ 171,100		\$ 171,100	360	American Canyon Road East Capital Project Fund
<b>Total Fund 360</b>		<b>\$ 314,900</b>	<b>\$ -</b>	<b>\$ 314,900</b>		

# Capital Projects 2021-22 Fiscal Year Details

## Adopted 2021/22 Capital Budget (June 1, 2021) *continued*

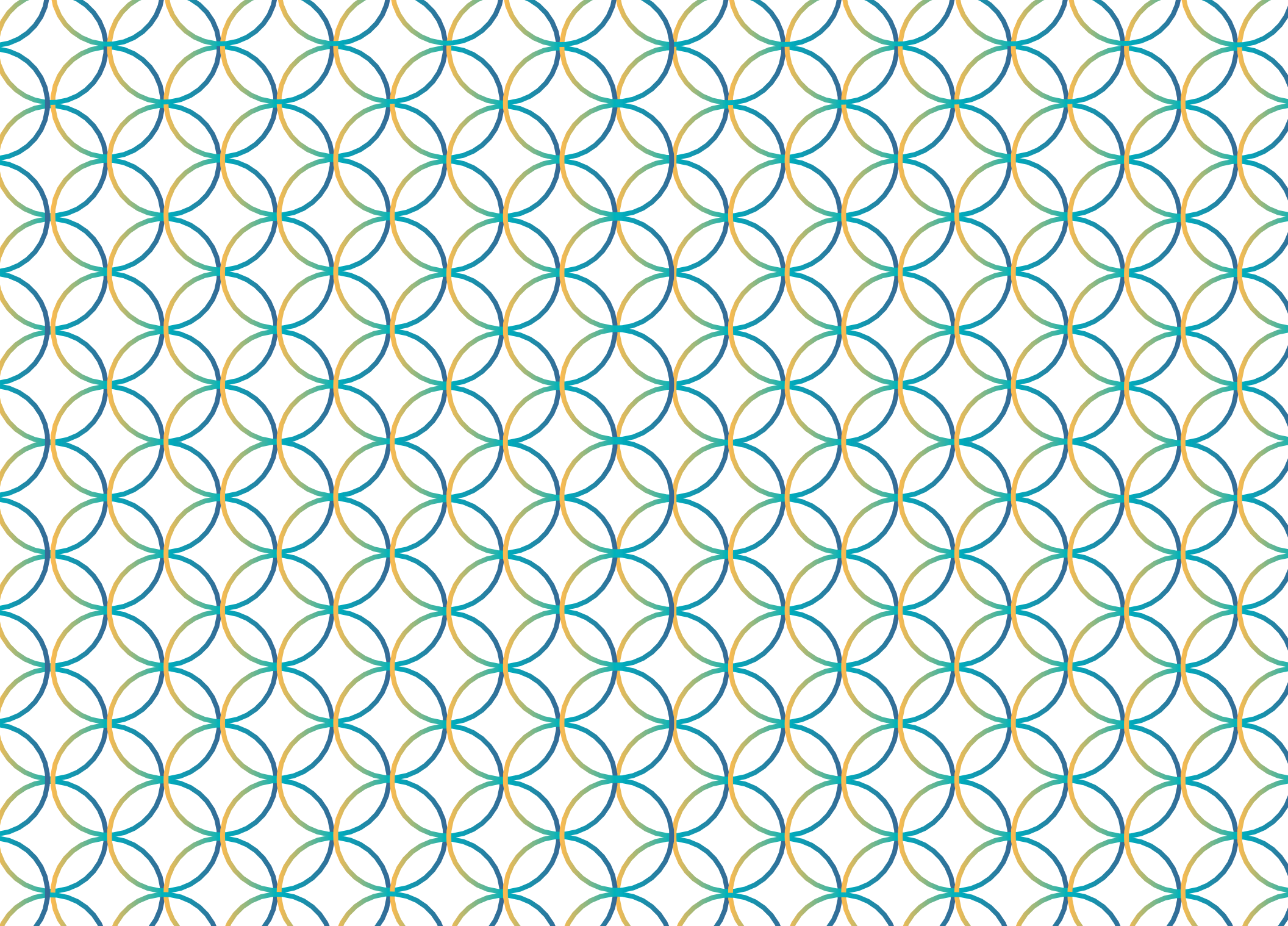
Project Number	Project Description	Carryover 2020-21	New Req/Adj 2021-22	Total 2021-22 Budget (Carryover + New Request)	CIP Fund	FUNDING SOURCES
13 WA21-XXXX	W3 Annual Water Service Replacements FY 2021-2022	\$ 80,000		\$ 80,000	530	Water Operations \$80,000
14 WA21-XXXX	W2 Annual Water Main Replacements FY 2021-2022	\$ 1,300,000		\$ 1,300,000	530	Water Operations \$1,300,000
<b>Total Fund 530</b>		<b>\$ 1,380,000</b>	<b>\$ -</b>	<b>\$ 1,380,000</b>		
17 WW16-0300	SCADA	\$ 300,000	\$ 200,000	\$ 500,000	560	Water Operations \$250,000 & Wastewater Operations \$250,000
18 UA20-0100	Engie Energy Services Contract	\$ 1,334,300		\$ 1,334,300	560	Engie Infrastructure \$734,280
19 WW21-XXXX	UV Disinfection		\$ 500,000	\$ 500,000	560	Wastewater Operations Fund
20 WW21-XXXX	Blower Replacement		\$ 50,000	\$ 50,000	560	Wastewater Operations Fund
<b>Total Fund 560</b>		<b>\$ 1,634,300</b>	<b>\$ 750,000</b>	<b>\$ 2,384,300</b>		
21 RW17-0100	RW3 Benton Way	\$ 570,400		\$ 570,400	530	North Bay Water Reuse Authority \$142,900; Zero Water Footprint \$427,500
<b>Total Fund 590</b>		<b>\$ 570,400</b>	<b>\$ -</b>	<b>\$ 570,400</b>		
<b>TOTAL</b>		<b>\$ 21,739,588</b>	<b>\$ 2,654,800</b>	<b>\$ 24,394,388</b>		

\*Estimated Ending Balance as of 3/31/2021



# 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. 2021-37

## **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON APPROVING ADOPTION OF THE FINAL PROPOSED BUDGET FOR FISCAL YEAR 2021-22**

**WHEREAS**, the City Council reviewed the FY 2021-22 General Fund outlook in the Budget Workshop on March 16, 2021; and

**WHEREAS**, the Finance Subcommittee and City Council reviewed the FY 2021-22 Citywide Proposed Budget on April 29 and May 4th, 2021, respectively, and provided direction for the Final Proposed Budget; and

**WHEREAS**, staff have reviewed the General Fund performance for FY 2020-21 and estimated actuals result in approximately \$ 70,000 in expected operating net income and \$240,000 for the General Fund overall when including Developer Projects; and

**WHEREAS**, staff endeavored to eliminate the estimated \$ 210,000 net loss from the May Proposed Budget and identified \$ 215,000 in additional revenues and cost savings; however, Cost of Living Adjustments estimated at 2.0% based on 12-month Consumer Price Index of 1.6 in February, increased to 3.8% as of the April reporting officially used for calculation, resulting in a budget operating shortfall of \$82,200 and a positive net income of \$3,800 for the General Fund overall when including Developer Projects; and

**WHEREAS**, the City Manager has prepared a Final Proposed Fiscal Year 2021- 22 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 Council is required to adopt a Fiscal Year 2021-22 Budget before July 1, 2021.

# Resolution No. 2021-37 *continued*

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of American Canyon hereby adopts the Final Proposed Citywide Budget for Fiscal Year 2021-22, as shown generally attached hereto and incorporated herein as Exhibits A, B, C, D, and E.

**BE IT FURTHER RESOLVED** that the City Council of the City of American Canyon authorize the City Manager to increase the appropriations for Fiscal Year 2021-22 expenditures in an amount not to exceed the amount encumbered for expenses that did not occur prior to the end of Fiscal Year 2020- 21 but are expected to be expended in Fiscal Year 2021- 22 consistent with the original purpose.

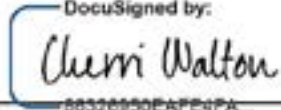
**PASSED, APPROVED and ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on the 1st day of June, 2021, by the following vote:

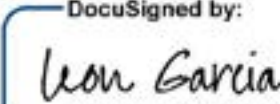
AYES: Council Members Aboudamous, Oro, Washington, Vice Mayor Joseph, and Mayor Garcia

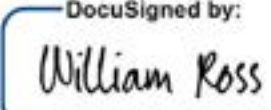
NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:   
Cherri Walton, Acting City Clerk

  
BA1BB3340DAC47C...  
Leon Garcia, Mayor

  
G497FCB8F1A8443...  
William D. Ross, City Attorney

# Resolution No. 2021-39

## A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2021-2022 PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION

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

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

**WHEREAS**, the City Manager has conducted the necessary analysis and calculations to determine the appropriations limit for fiscal year 2021-2022, 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 2021-2022 appropriations limit shall be the change in State Per Capita Income 5.73% and January 2021 City population -0.47%.
2. The new Appropriation Limit for Fiscal Year 2021-2022 shall be and is hereby set in the amount of \$20,796,037.
3. The fiscal year 2021-2022 Adopted Budget appropriations subject to the appropriation limit is \$16,801,291.

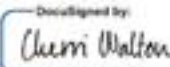
**PASSED, APPROVED and ADOPTED** at a regularly scheduled meeting of the City Council of the City of American Canyon held on 15th day of June, 2021, by the following vote:

AYES: Council Members Aboudamous, Oro, Washington, Vice Mayor Joseph, and Mayor Garcia

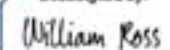
NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:   
Cherri Walton, Acting City Clerk

DocuSigned by:  
  
Leon Garcia, Mayor

DocuSigned by:  
  
William D. Ross, City Attorney

# Appropriations Spending Limit

## Prop 4 “Gann Limit” . City of American Canyon . FY 2021-2022

### Calculation of Spending Limit

Last Year's Limit (FY 2020-2021) \$ 19,762,460

#### Adjustment Factors:

Change in Population/City	0.9953
Change in Non-residential Assessed Valuation	N/A
Change in Per Capita Income	1.0573
	1.0523
 Total Adjustment (Percent)	 5.23%

Total Adjustment (Dollars) 1,033,577

**NEW APPROPRIATION LIMIT FOR FISCAL YEAR 2021-2022** \$ 20,796,037

### Appropriations in Fiscal Year 2021-2022 Compared to Limit

Proceeds from Taxes	16,801,291
Less Exclusions:	-
Appropriations Subject to Limitation	16,801,291
 Appropriations Limit for FY 2021-2022	 <u>20,796,037</u>
 Amount Under Limit	 <u><u>\$ 3,994,746</u></u>

# Appropriations Spending Limit

## Prop 4 “Gann Limit” . City of American Canyon . FY 2021-2022

### Determination of Proceeds of Taxes

(Source: Adopted Budget for FY 2021-2022)

REVENUE	PROCEEDS OF TAXES	NON-PROCEEDS	TOTAL
<b>Taxes</b>			
Property Tax	\$ 10,084,600		\$ 10,084,600
Prop Tax In Lieu of Veh Lic Fees	1,822,800		1,822,800
Transfer Tax	91,600		91,600
Sales Tax	2,730,000		2,730,000
Transient Occupancy Tax	1,381,300		1,381,300
Card Room Admission Tax	226,400		226,400
Business License	181,500		181,500
<b>Other Revenues:</b>			
Franchise Fees		835,100	835,100
Vehicle Code Fines		95,000	95,000
Public Work Fees		49,500	49,500
Building Permits/Plan Check Fees		300,000	300,000
Planning Fees		224,500	224,500
Transfers In		2,717,900	2,717,900
Miscellaneous		1,840,850	1,840,850
<b>SUBTOTAL</b>	<b>16,518,200</b>	<b>6,062,850</b>	<b>22,581,050</b>
<b>Allocation of Interest</b>			
Subtotals Percent of Total	73.15%	26.85%	100.00%
<b>Interest Allocation</b>	<b>283,091</b>	<b>103,910</b>	<b>387,000</b>
<b>Total with Interest</b>	<b>\$ 16,801,291</b>	<b>6,166,760</b>	<b>\$ 22,968,050</b>



# 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.

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

## **Debt Service Fund Types**

Debt Service funds are used to account for the accumulation of resources for, and the payment of general long term debt principal and interest. Debt service funds are not required but are permitted to be used. The City has one separate debt service funds to account for debt activity which is the City Hall Lease Debt Service Fund.

## **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 or information technology. 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 Fund</b>		
100	General Fund	360	AC Road Assessment District
105	Developer Projects	370	Zero Water Footprint
		380	Utility Undergrounding Fund
	<b>Special Revenue Funds</b>		<b>Debt Service Funds</b>
210	Storm Drain / Measure A	420	Cabernet Village City Hall Lease DS
211	Measure T		
212	Gas Tax / Highway Users Tax Account		<b>Enterprise Funds</b>
213	Gas Tax / Road Maint & Rehab Account	510	Water Operations
215	CalHome	520	Water Capacity Fee Fund
216	CDBG – Rehab Loan	530	Water Capital Improvement Projects Fund
217	CDBG – Home	540	Wastewater Operations
218	State Supp Law Enf (COPS)	545	WW Debt Service Fund
220	BEGIN	550	Wastewater Capacity Fees
226	TFCA Grant	560	WW Capital Improvement Projects Fund
230	State Grants	570	WW Capital Reserve
240	Federal Grants	580	Recycled Water Fund
252	Newell Open Space Preserve	585	Recycled Water Capacity Fees
254	La Vigne Open Space Maintenance	590	Recycled Water Capital Improvement Projects Fund
261	LLAD Zone 1, La Vigne		
262	LLAD Zone 2, Vintage Ranch		<b>Fiduciary Funds - No budget required</b>
263	LLAD Zone 3, Napa Junction	601	La Vigne SAD Reassmt Rev Bond
275	General Plan Update Fee	602	AmCan Rd E Infrastructure Rev Bond
280	Cannabis Fund	603	Community Facilities District
281	Community Facilities District	610	Tourism Improvement District
282	Legal Settlement		
	<b>Capital Projects Funds</b>		<b>Internal Service Funds</b>
310	Parks Impact Fee Fund	651	Building Maintenance
320	Traffic Impact Fee Fund	652	Fleet
330	Civic Impact Fee Fund	653	Information Technology
340	Affordable Housing	654	Legal Services
350	Capital Improvement Projects Fund		

# Funds, Departments, and Divisions

## **10 Administration**

- 110 City Council
- 120 City Manager
- 130 City Clerk
- 140 City Attorney
- 150 Human Resources
- 160 Risk Management
- 620 Economic Development
- 630 Housing Services
- 760 Communications

## **20 Finance Department**

- 210 Finance
- 220 Information Systems
- 230 Utility Billing

## **30 Police**

- 310 Police / Sheriff

## **40 Maintenance and Utilities**

- 510 Maintenance & Utilities Administration
- 530 Fleet Operations
- 535 Building Maintenance
- 540 Parks 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
- 520 Streets and Roads
- 525 Storm Drain / Measure A
- 650 City Engineer

## **60 Community Development**

- 610 Planning
- 630 Housing Services
- 640 Building and Safety
- 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

## **90 Fiduciary**

- 950 Fiduciary

# 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.

**General Plan Update Fee** - Accounts for fees collected for the purpose of updating the City's general plan to meet the demand of new development.

**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**– 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.

**Legal Settlement** - Accounts for legal settlements to be used for specific purposes or projects.

### 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.

**Utility Underground Fund** - Accounts for fees collected from developers in lieu of providing undergrounding of utilities.

## Debt Service Funds

**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.

## 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 Comprehensive Annual Financial Report.

**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 consolidated with Wastewater Operations Fund in the Comprehensive Annual Financial Report.

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

**Recycled Water Capacity** - Accounts for capacity fees accumulated to pay for additional recycled water infrastructure and facilities. This fund is consolidated with the Recycled Water Operations Fund in the Comprehensive Annual Financial Report.

## 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.

# Fund Descriptions *continued*

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

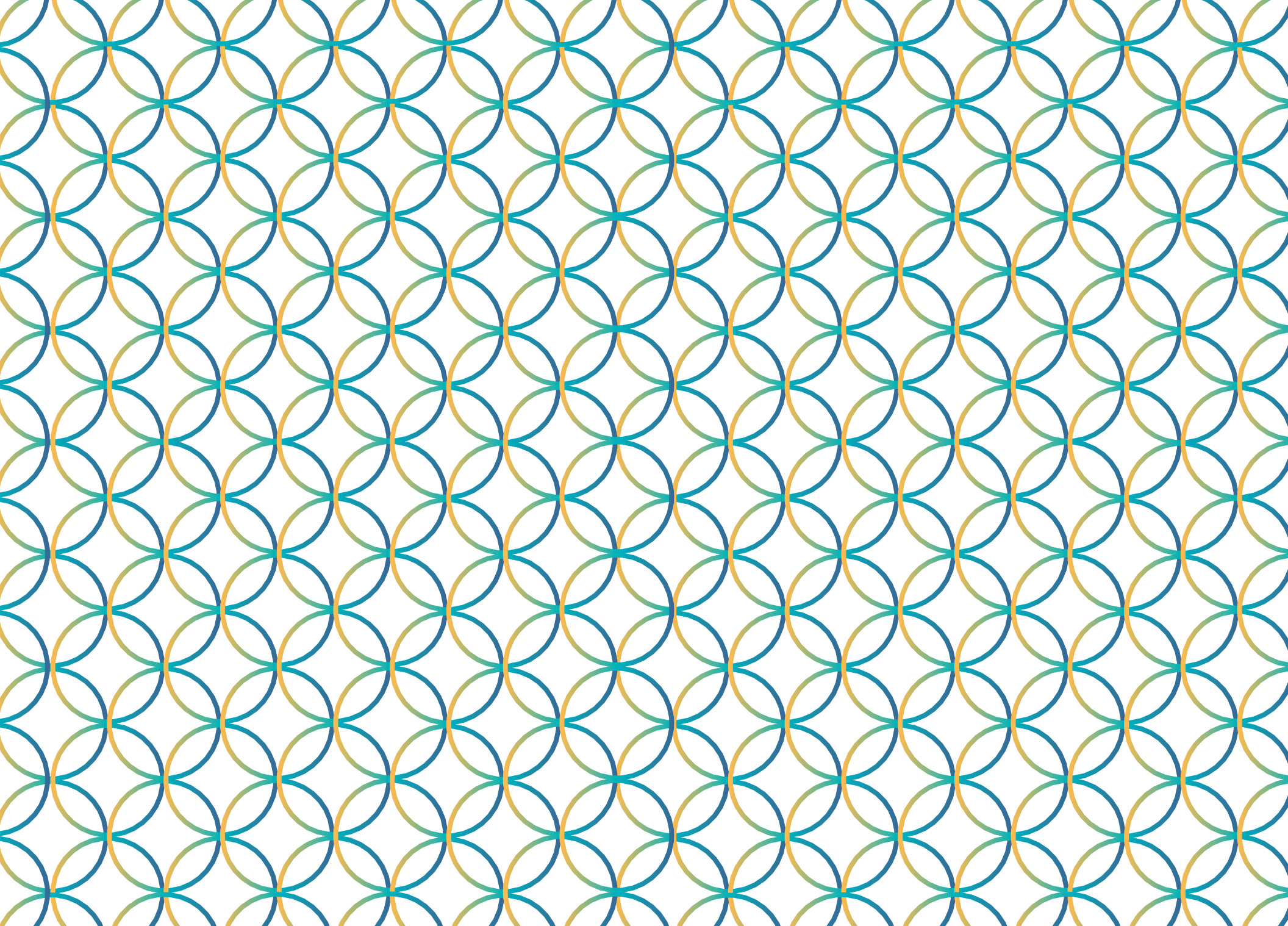
## **Fiduciary Funds**

**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.

**Community Facilities District** - 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.

**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

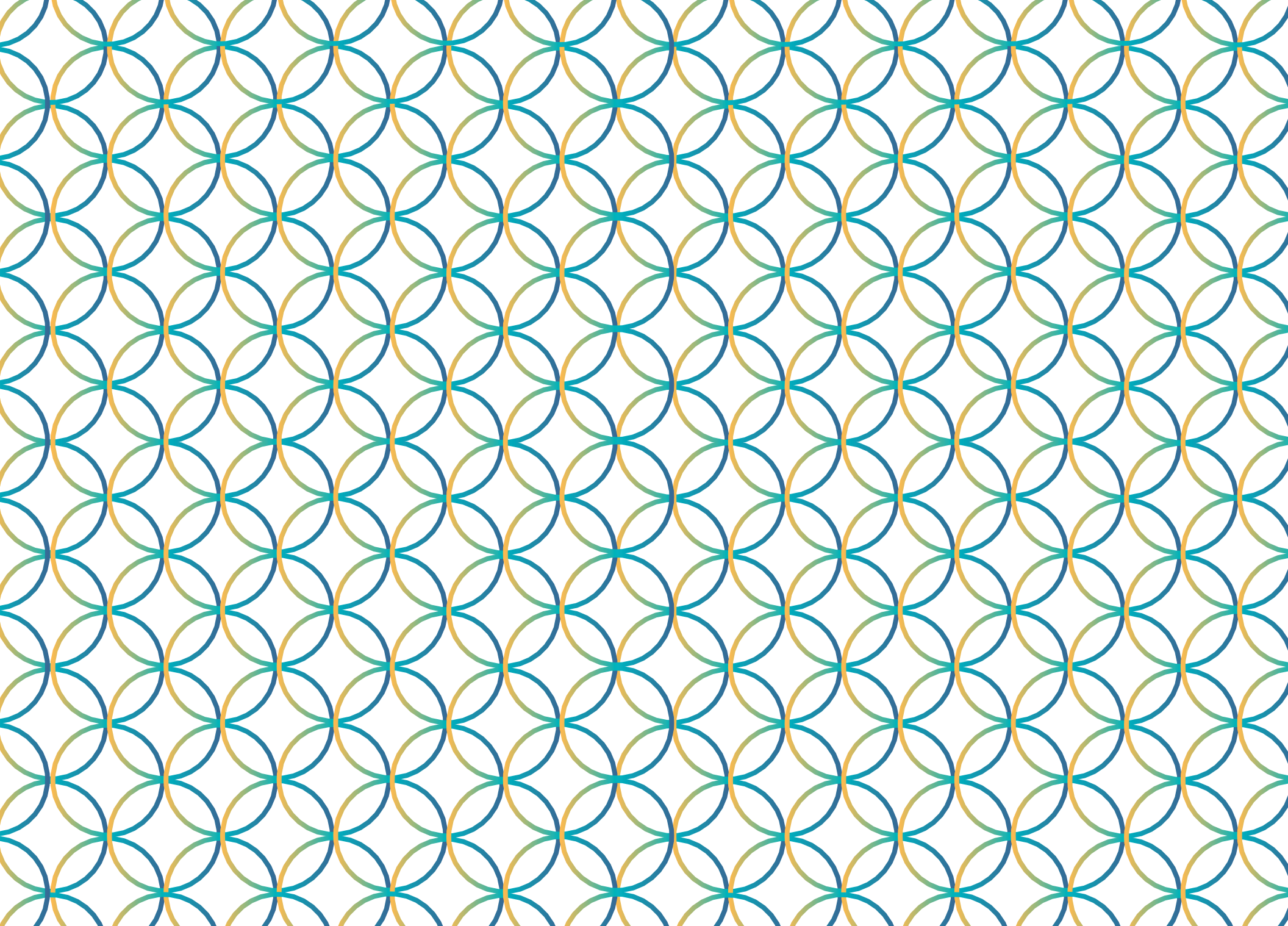
## Timing of Revenues

# 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 and Wastewater 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>SERVICES</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 (Annual Financial Report).** The Finance Director, pursuant to Section 37208 of the Government Code, shall be responsible for preparing an audited Comprehensive Annual Financial Report.
- 2.** 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.
- 3. 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 Comprehensive Annual Financial Report.
- 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 to be presented to the City Council. The Comprehensive Annual Financial Report 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 California Society of Municipal Finance Officers (CSMFO) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget and Comprehensive Annual Financial Report 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. 75.** In compliance with GASB Statement No. 75, 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. 75 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.

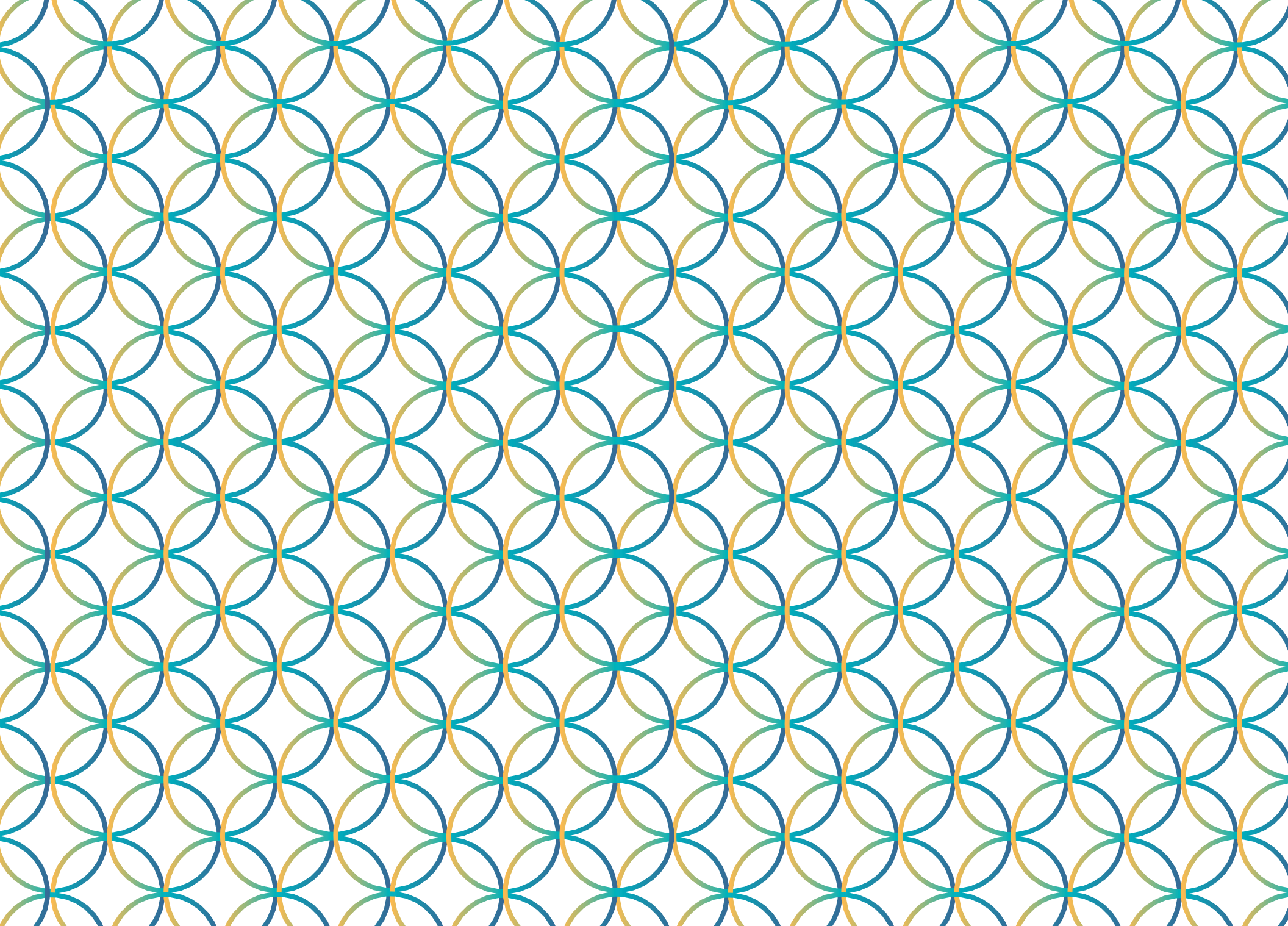
### *Facilities and Services Plan (FSP)*

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 addresses.

# Glossary of Budget Terms + Acronyms

**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 homes for all.

# Glossary of Budget Terms + Acronyms



**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 JPA's.



**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 accounted for using the modified accrual basis of accounting.

# Glossary of Budget Terms + Acronyms

**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.

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

# Glossary of Budget Terms + Acronyms

**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 acquisition, 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.