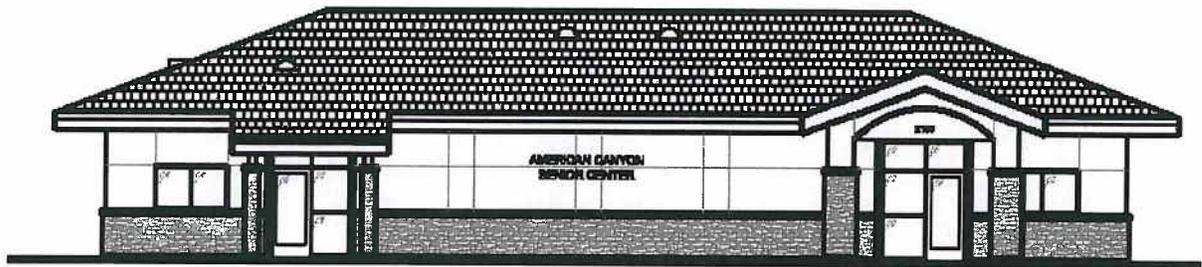




CITY OF AMERICAN CANYON
AMERICAN CANYON FIRE PROTECTION
DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2009-2010



*American Canyon
Senior Center*

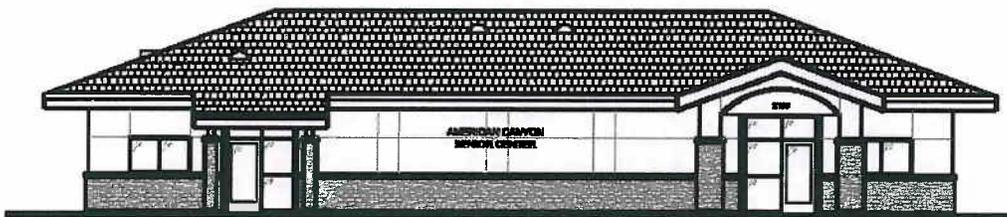
City of American Canyon California American Canyon Fire Protection District

American Canyon's Senior Multi-Purpose Center is one of the City's most anticipated projects.

Plans for the 20 year old, 3,200 square-foot building, call for a multi-purpose room and two offices. The building will also be improved to comply with the American with Disabilities Act.

The Senior Multi-Purpose Center will provide a public space in American Canyon dedicated to senior recreational and other programs.

American Canyon is working on other projects as well...



Annual Budget Fiscal Year 2009-2010

CITY COUNCIL

Leon Garcia, Mayor
Don Callison, Vice-Mayor
Joan Bennett, Councilmember
Cindy Coffey, Councilmember
Ed West, Councilmember

BUDGET TEAM

Barry Whitley, Finance Director
Susan Presto, Finance Manager
Christina Roybal, Finance Manager
Lucette Lee, Administrative Assistant

CITY STAFF

Richard J. Ramirez, City Manager
Brian Banducci, Police Chief
Glen Weeks, Fire Chief
William Ross, City Attorney
Sherry Kelly, Interim City Clerk
Barry Whitley, Finance Director
Michael Throne, Public Works Director
Brent Cooper, Community Development Director
Randy Davis, Parks & Recreation Director
Bronnda Silva, Human Resources Director

For more information visit our website:
www.cityofamericancanyon.org or www.amcanfire.com

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

**Adopted Budget
Fiscal Year 2009-10**

Table of Contents

	<u>Page No.</u>
City Manager Budget Message	i
City Goals and Objectives	vii
Organizational Chart	xi
 SECTION 1: BUDGET SUMMARY – ALL FUNDS	
▪ Sources and Uses	1
▪ Reserves	3
▪ Revenue Estimates and Transfers In	6
▪ Expenses and Transfers Out	8
▪ Cost Allocations and Transfers Between Funds	10
▪ Staffing Summary	14
 SECTION 2: DEPARTMENTAL EXPENSE SUMMARY	
▪ Administration	17
▪ Finance Department	31
▪ Community Development	39
▪ Parks and Recreation	49
▪ Public Works Department	59
▪ Police Department	83
▪ Non - Departmental	87
▪ Debt Service	88

SECTION 3: CAPITAL PROJECTS

- Capital Projects Improvement Program 91
- Continuing Capital Projects 92

SECTION 4: MISCELLANEOUS

- Budget Resolutions 95
- Appropriations Limit Summary 99
- Timing of Revenues Received 103
- Fund Descriptions 105
- Budget Cycle 109
- Fiscal and Budgetary Policies 113
- Demographic Profile of American Canyon 137
- Budget Terminology Glossary 141

SECTION 5: FIRE PROTECTION DISTRICT

- Organizational Chart 149
- Fire District Goals and Objectives 150
- Budget Summary 152
- General Operations 153
- Retiree Health Care 154
- Fire Mitigation Fund 155
- Fire Equipment Replacement Fund 156
- State and Federal Grant 157

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CITY OF AMERICAN CANYON

Napa Valley's New Destination



August 27, 2009

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

Subject: **Budget Message**

Dear Mayor and Members of the City Council:

We are pleased to present the adopted operating budget for fiscal year 2009-2010. There are many challenges and opportunities facing the City and the Fire District this year and beyond as we deal with the impacts of the national recession and the State's continuing fiscal crisis. In past years, we enjoyed double digit property tax increases and received considerable building related revenues. During those good times, the City expanded programs and services; but now, for the second year, the economic cycle is continuing on a downturn. While we hope the economy has bottomed out, economists are predicting that it may continue to decline for the next 12 to 18 months. This creates a challenge for the City to maintain its service levels and to minimize use of reserves as much as possible.

After months spent trying to balance the state budget and considering all options, the Governor just recently declared a fiscal emergency with respect to 2004 Proposition 1A. This starts the process for the State to borrow up to eight percent of local tax revenues. The State Legislature approved the borrowing program by a two-thirds vote as required by statute. It has been estimated that the State will borrow \$682,000 from the City and \$280,000 from the Fire District. In addition, the County Assessor notified the City of decreased assessed values on properties in American Canyon. As a result, staff estimates a loss of property tax revenue of \$612,000. When adding in the previously approved use of \$400,000 from the City's General Fund reserves to balance the budget, the combined projected reduction in City and Fire District reserves will reach \$1.9 million dollars in fiscal year 2010.

The City of American Canyon is fortunate that the City and the Fire District have sufficient reserves so that there will be **minimal impact on operations this year**. Already, staff is working on plans to economize and to prioritize city services in preparation for the 2011 operating year. A key component of this plan is a community outreach effort to provide information to the community about the impacts of the

recession and the State's borrowing of our local revenues. We expect to receive feedback on citizen priorities in light of these impacts.

Because the budget was adopted prior to the aforementioned "state take" and new assessors numbers, no provisions have been made to adjust revenues or spending. Staff will be monitoring finances closely in the coming months and will report back to the Council periodically.

The following discussion focuses on some of the issues facing the City, its water and wastewater operations and the Fire District.

City General Fund – At the close of fiscal year 2007-08, while most cities were struggling with a collapsing economy, the City of American Canyon was fortunate not to be facing similar conditions. Unfortunately, under the extreme economic climate experienced during much of fiscal year 2008-09, not even American Canyon could withstand the impact. The General Fund's financial condition is adversely being affected by the downturn. Over the past couple of years, the City's residential population has increased and more businesses have located here which has actually helped the City weather the economic storm better than most. Nevertheless, during this time, the economy has become weaker and over the past year the recession has weakened key revenue sources. Yet residents continue to expect quality City services; social services for our seniors, enhanced public safety, more affordable senior housing, and recreational activities. The senior community has asked the City to build and staff a senior center. Demands are made on the City to build new parks and sports fields and to refurbish and upgrade the maintenance on the old ones. City youth have requested a teen center as a place for their activities. Additionally, City residents want to feel safe and have requested that the City hire additional police officers.

There has been an increasing struggle to find sufficient revenues to continue to provide and in some cases increase the level of services offered to residents. Due to the weak economy of the past few years which morphed into a recession, critical property and sales tax revenues that supported the service demands noted above have been flat or declining. The General Fund's single biggest source of revenues, property taxes, could decline as much as 10% in fiscal year 2009-10 according to the County Assessor. Retail spending is down significantly throughout the country and in California. The City of American Canyon has fared somewhat better because of economic growth but sales tax, the second largest source of revenues, has stayed relatively flat. Nevertheless, as explained below, staff must recommend certain new and often unavoidable additions to the budget. Therefore, for fiscal year 2009-10, the City Manager is proposing a budget that must rely, to some extent, on reserves to continue to provide our residents with the same level of services.

Another challenge for the General Fund is a greater exposure to the State's continuing budget crisis. With the defeat of State Proposition 1A on May 19th and the loss of \$6 billion in potential new tax revenues, the State legislature will be casting a wide net looking for money and evaluating programs to cut! There will be an impact on the City

as the State cuts its budget! The greatest exposure to the general fund, the loss of eight percent of property tax revenues through state borrowing during fiscal year 2009-10, has been realized with the Governor and Legislature putting the finishing touches on their local revenue borrowing program. It is estimated that the State will borrow about \$2 billion statewide.

Notwithstanding the City's General Fund financial difficulty, there are a number of new items in this year's proposed budget. The largest item, at \$472,700, is the debt service payment on City Hall. This is partially offset by \$125,000 in budgeted lease revenues from City Hall first floor tenants. If the two vacant office spaces can be rented, additional revenues will help offset more of the debt service cost. For the first two years, the City Hall debt service was paid with money borrowed from the debt proceeds. Another item added to the budget is the Broadway property debt service of \$70,000. These debt service costs cannot be delayed or avoided. In fiscal year 2009-10, the City will for the first time in the City's history, have the availability of a Police Sergeant to supervise night shift officers. Another noteworthy item is the funding of the City's post employment benefits liability. Other new investments to maintain service levels include a new dome for the City pool at \$62,000 and an aquatic lift to provide pool access for our customers with disabilities.

Once the economy turns, staff feels that the City will be in a good position but likely not until the end of fiscal year 2010-11. Fortunately, using a combination of reserves, a pick up in the local economy and avoidance of expenses, we can accommodate the proposed budget. Had the economy not gone into a recession the anticipated increased costs included in the budget could have been easily absorbed.

Water Enterprise – This fund accounts for the day to day activities of operating the water treatment plant and distribution system. A separate fund, the water capacity fee fund, which will be a part of the CIP budget, accounts for plant expansion, expenses associated with acquiring additional potable water rights and capital costs of the recycled water system. Water Enterprise Fund costs range from staffing and chemicals to fixing leaks in the water mains.

The City Council approved a tiered water rates structure for residential customers to provide a financial incentive for customers to conserve water. That is even more important now that there is a statewide drought and a City water conservation program asking customers to cut their water consumption 10% compared to the same month in the prior year.

The water fund budget includes a previously approved 7% increase in water rates which will be effective on January 1, 2010 and will help strengthen the fund's financial condition. However, revenues may be less than hoped for due to the anticipated decreased water sales resulting from the City's Water conservation efforts. Moreover, water fund finances were hurt in February and March when the City's water supply experienced water quality problems caused by turbulence in our delta water supply. To

avoid the unpleasant odor experienced by many of our customers, the water supply was switched from North Bay Aqueduct (NBA) water to the higher priced water sold by the cities of Vallejo and Napa. After about six weeks and at an estimated cost approaching \$500 thousand, the problem abated and the City switched back to the regular North Bay Aqueduct water supply.

Staff estimates that expenses will exceed revenues by over \$190 thousand in fiscal year 2008-09. In fiscal year 2009-10, it is projected that water revenues will be up about 7% even with the impact of the voluntary water conservation program. It is expected that expenses will increase about \$160 thousand or 3.7% over projected expenses in fiscal year 2008-09 due to normal price increases. Not including depreciation, the fund is expected to operate at a deficit of over \$77 thousand. The fourth and final rate increase of about 7% approved by the City Council in December 2007 will take effect in January 2011. This will help ensure that all customers will continue to receive the quality service that they expect. If drought conditions of the past several years subside, water consumption and revenues will increase and improve the water fund's finances. The financial condition of the fund will have to be closely monitored in the future.

Wastewater Enterprise - This fund accounts for the day to day activities of operating the wastewater treatment plant and keeping the wastewater flowing through the collection system mains to the treatment plant. A separate fund, the wastewater capacity fee fund, which will be part of the CIP Budget, accounts for all costs related to plant expansion. The Wastewater Enterprise Fund costs include everything from buying chemicals to replacing old leaking sewer mains to cleaning up overflows.

Rates charges to wastewater enterprise fund customers for services were increased through a series of annual rate increases which began in March 2008. The second increase was effective in January 2009 and the final increase approved by the City Council in December 2007 will be in January 2010. The financial condition of the Wastewater fund continues to be a challenge. Progress has been made since the rate increases noted above took effect. However, two staff had to be added during fiscal year 2008-09 in order for the City to comply with an ever increasing burden of State imposed regulations and to provide clerical support. In order to balance the budget in fiscal year 2009-10, a vacant Wastewater Treatment Plant Operator apprentice position was dropped from the budget.

Net income of just over \$200 thousand is projected in fiscal year 2008-09 following a one time reimbursement of expenses of \$300 thousand from proceeds of a legal settlement. For fiscal year 2009-10, income from Wastewater operations is budgeted at about \$50 thousand which includes a \$114 thousand reimbursement of Storm Water Quality Division Expenses from Measure A flood control monies. It was noted at the Finance Committee meeting that the City's Storm Water Master Plan will need to be amended to add this as an eligible expense. Net Income earnings noted above do not include depreciation expenses or capital cost contributions in either year.

Wastewater fund finances must improve enough so that all costs, including depreciation and capital replacement, are covered. This will continue to be evaluated so that our customers can continue to receive the quality services that they expect to continue over the long term. Finances will be actively monitored during the year.

Debt Service Funds are used for general governmental debt while water and wastewater enterprise fund debt is accounted for in those funds. Broadway City Hall and the adjoining Broadway property are paid from general fund revenues which are transferred into the respective debt service funds. For the Community Gym and Aquatic Center related debt, transfers are made from the Park Impact Fee Fund and the General Fund into the appropriate debt service fund. Assessment District debt service payments are made from assessments levied against benefitting property owners. Currently, there are sufficient resources provided to make all debt service payments.

The City Manager's recommended general fund budget is a plain vanilla budget that relies on reserves to maintain the current level of services. There are only a few optional items included in the budget because they enhance efficiencies or are City Council priorities to enhance customer service or convenience to City residents. Revenues for fiscal year 2009-10 will not support additions to the City's reserves as called out in the Council's Fiscal Policy and no additions to reserves are proposed here. However, the total amount of reserves available to the Mayor and City Council to support programs and services exceeds the 20% target identified in the fiscal policy. Likewise, even with the reduction of reserves and "loan" to the State, reserves will remain above the 20% target. Unfortunately, if the economy does not rebound in fiscal year 2009-10, the City's spending plans must be tempered by the national recession and unknown impacts of the State budget crisis in fiscal year 2010-11.

FIRE PROTECTION DISTRICT BUDGET

The Fire District's General Fund accounts for the day to day expenses of running the Fire District. Overall, the fund's financial condition is good based on a projected fund balance at June 30, 2010 of \$2.1 million which includes \$577 thousand of reserves established pursuant to the Board's fiscal policy.

The proposed budget for the District's top revenue source, property taxes, is \$3.1 million and represents 82% of the District's revenues. Due to poor economic conditions and decreased assessed values of properties located in the District, the proposed property tax revenue budget for fiscal year 2009-2010 has been decreased about 10% over prior year projected revenues. Under 2004 Proposition 1A, District property tax revenues of about \$280 thousand are expected to be borrowed by the State.

The proposed budget for the District's other significant revenue source, fire assessment fees, is \$525 thousand for fiscal year 2009-2010. These fees are assessed on property owners within the Fire District's boundaries to help maintain adequate fire service

levels. Annually, in a separate action, the Board approves these fees which are calculated based on the structure construction type, fire flow area, proximity of other structures, type of occupancy, and the presence of fire prevention devices. This is a reliable and stable source of revenue for the District.

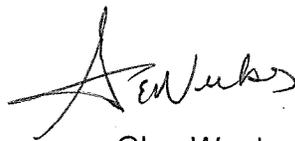
The Fire District's consultant prepared an actuarial report on the District's post employment benefits liability in accordance with Government Accounting Standards Board Statement Number 45. The recommended budget includes the Annual Required Contribution of \$283 thousand as computed by the actuary to be applied towards this liability. This is a substantial increase from prior years when the District transferred \$50 thousand into the Retiree Health Care Costs Fund when these costs were accounted for on a "pay as you go" basis. It is planned that these monies will be invested in an irrevocable trust and earn higher yields to offset future retiree health care costs. Another noteworthy item is a proposed transfer of \$500 thousand from the General Fund to the Fire Equipment Replacement Fund. This will set aside sufficient revenues to enable the District to pay cash for its next Fire Apparatus. In recognition of the benefit to the District of the new City Hall, the proposed budget also includes a "fair share" one time payment of \$215 thousand from the Fire District to the City as a contribution toward the acquisition and improvement costs of the City Hall on Broadway Street. Finally, the budget includes a transfer of \$1.45 million from the General Fund to the Fire Mitigation fund which represents the General Fund's contribution toward the construction of the District's fire station on East Donaldson Way. This will complete the informal loan arrangement needed to pay cash for the building and put the Fire Mitigation fund in a much better position to accumulate resources for future projects.

The Fire District's budget is impacted by the same forces which are pressuring the City's budget; the poor economy and the State's borrowing of Fire District property tax revenues. As a result, the Fire Chief is recommending a conservative budget that maintains service levels and allocates resources for future capital projects, fire equipment purchases and savings for future retiree health care costs. The District's reserves are well over the 20% target established in the District's fiscal policy and it is well positioned to be prepared for capital investments in fiscal year 2010-11.

Most Sincerely,



Richard J. Ramirez, CCM
City Manager



Glen Weeks
Fire Chief



Barry K. Whitley, CPA
Finance Director

City Goals and Objectives

A City Council Retreat and Goal Setting Session was held on February 27-28, 2009. The City Council established a comprehensive list of goals, objectives and priorities for fiscal year 2009-10.

As detailed on the following pages, five goal themes were established and City department directors were assigned minimum objectives.

COUNCIL GOAL THEME	DEPARTMENT MINIMUM OBJECTIVES RELATED TO COUNCIL OBJECTIVES
Provide Quality Customer Service	<ul style="list-style-type: none"> • Finance - <u>Business and Utility Customer Enhancement Project:</u> Reconstruct the City's Web Page, Automate Business License applications and create a welcome packet for new Utility customers so they can learn more about the City of American Canyon (Dashboard Web Page Tools) • Police Department - <u>Patrol Officer Adopt a Business Initiative:</u> Officers will be assigned up to six businesses monthly to contact to assist in preventive steps at fighting crime • Community Development / Public Works - <u>Evaluation and Update on Development Application Processing:</u> Undertake a review of the development application process that engages the community and present findings and recommendations
Position the City for Economic Development Opportunities	<ul style="list-style-type: none"> • <u>Create a Vision for Highway 29 Corridor:</u> Make significant progress towards establishing a Highway 29 Corridor Plan • Community Development /Public Works /City Manager - <u>Create an Economic Development Plan for the City of American Canyon:</u> The Plan will be comprehensive and it will identify specific actions that the City should undertake on a short term (less than 12 Months) and long term (over a five year) basis. The Plan will include but will not be limited to identifying target markets that we might seek to attract to the City, encourage reinvest by existing businesses and residents in the city, assist current customers struggling with making ends meet due to the economy, hiring and buying locally, and other strategies designed to create a sustainable local economy
American Canyon Will Remain Fiscally Sustainable	<ul style="list-style-type: none"> • <u>Reuse of 300 Crawford:</u> The City Manager will take options for the reuse of the former City Hall to the city Council for consideration.

COUNCIL
GOAL
THEME

DEPARTMENT MINIMUM OBJECTIVES RELATED TO COUNCIL OBJECTIVES

(Continued)
American
Canyon Will
Remain
Fiscally
Sustainable

- **Expansion of the City's Sphere of Influence and Annexation of Lands:** The City will add land uses to the City as provided for under the City County ULL MOU (Expansion of Town Center to include the Lower Watson Area)
- City Manager - **Affordable Housing Initiative:** Staff will recommend following a Housing Forum on how best to use the City's Affordable Housing Fund Balance and the disposition of housing units owned by the City with a primary objective to create alternative senior housing options in the City.

The City will
Work to
Identify
Community
Needs

- Public Works /Finance /Parks & Recreation /Community Development - **Establish a Water Conservation Program:** The Program will be multi faceted and will seek to reduce Tier II and III residential water consumption by 20%. Seek to move major Commercial water customers to Vallejo water supplies
- Public Works - **High School Water Supply:** Make sure water supply is in place for the new High School
- Public Works - **Secure Additional Raw Water Supplies:** Working with the Water Conservation District , City of Napa and others, identify and secure both short term and long term raw water supplies
- Public Works - **Expand the City's Water Storage Capacity and Wastewater Treatment Capacity:** Secure funding, bid and award contracts for the subject projects
- Public Works - **Complete Critical Reclaimed Water Improvements:** Fund, bid and construct necessary reclaimed water improvements (Water meter, West American Canyon Rd Transmission Line and Reclaimed Water Tank and pumping station
- Public Works / Finance - **Accelerate Automated Water Meter Replacement.** Replace meters twelve (12) years old and older with a target of installing 800 new meters.
- City Manager / Finance / Community Development / Public Works - **Establish the Community Facilities District:** The CFD will create a funding tool for critical improvements to enable the Lower Watson Area (Town Center) to be annexed

COUNCIL
GOAL
THEME

DEPARTMENT MINIMUM OBJECTIVES RELATED TO COUNCIL OBJECTIVES

(Continued)
The City will
Work to
Identify
Community
Needs

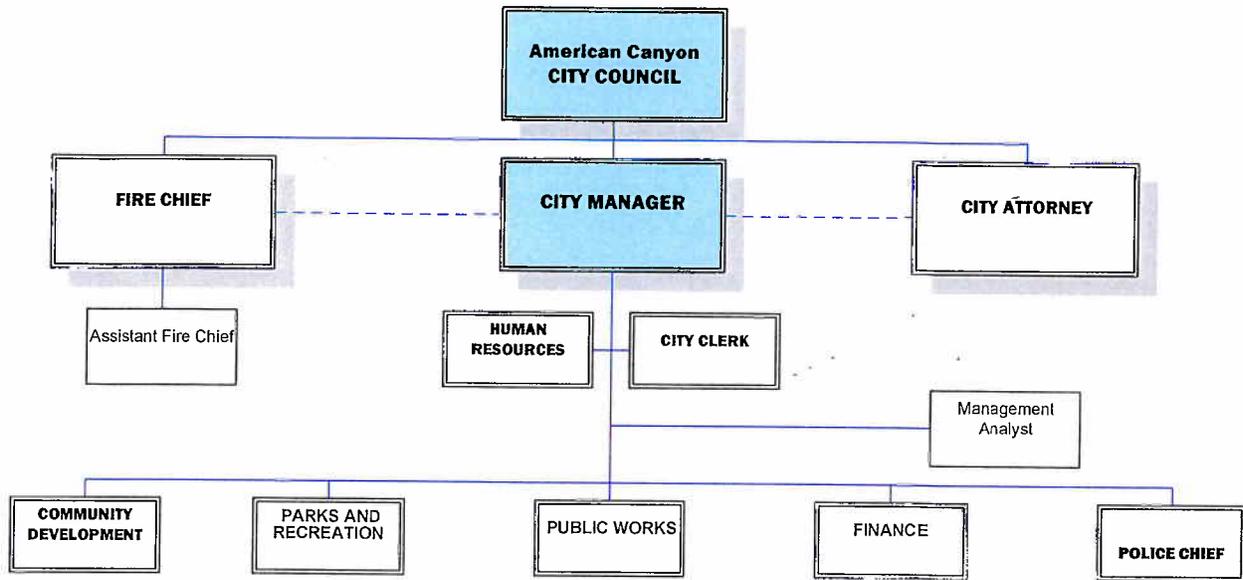
- Public Works /Parks & Recreation - **New Senior Center**: Design, fund, bid, construct and submit a budget to staff the new Senior Center. Provide quarterly status reports to the City Council
- City Manager - **Provide Expanded Social Services**: Offer programs and services to low income residents that are now only offered outside the City Limits
- City Council - **Customer Service Survey**: Conduct a opinion survey within the City regarding various issues but most importantly to identify community needs and the community's desire to pay for those services not already being offered by the City

Provide for
Safety of
American
Canyon
Residents,
Workers and
Visitors

- Community Development /Public Works - **Traffic Congestion Relief**: Provide a funding source to help pay the cost for circulation improvements identified in the Draft Circulation Plan
- Community Development /Public Works - **Consider Acquiring Maintenance and Operation of Highway 29**. Commence conversations with Cal-Trans to bring a report back to the City Council on whether or not the City should assume responsibility for Highway 29
- Human Resources /City Manager - **Hire a Public Works Director**: Complete recruitment and successfully retain a full-time PW Director
- Public Works / Police Department / Fire District - **EOC Modifications to Enhance Reliability**: Modify the EOC so that non sworn personnel may access the facility to set up in time of emergency
- Police Department - **Provide Statistical Update on Law Enforcement Activity**: create a new report on arrest and prosecution data

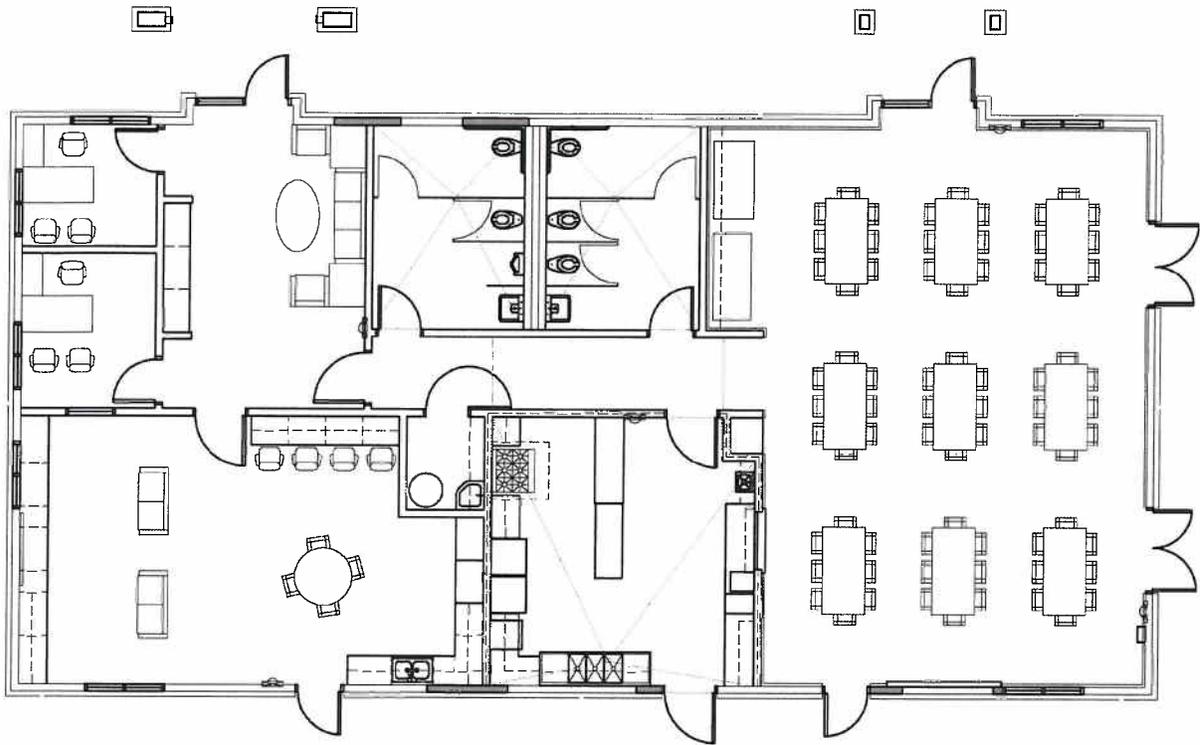
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CITY DEPARTMENTS



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Budget Summary



Senior Center
Interior

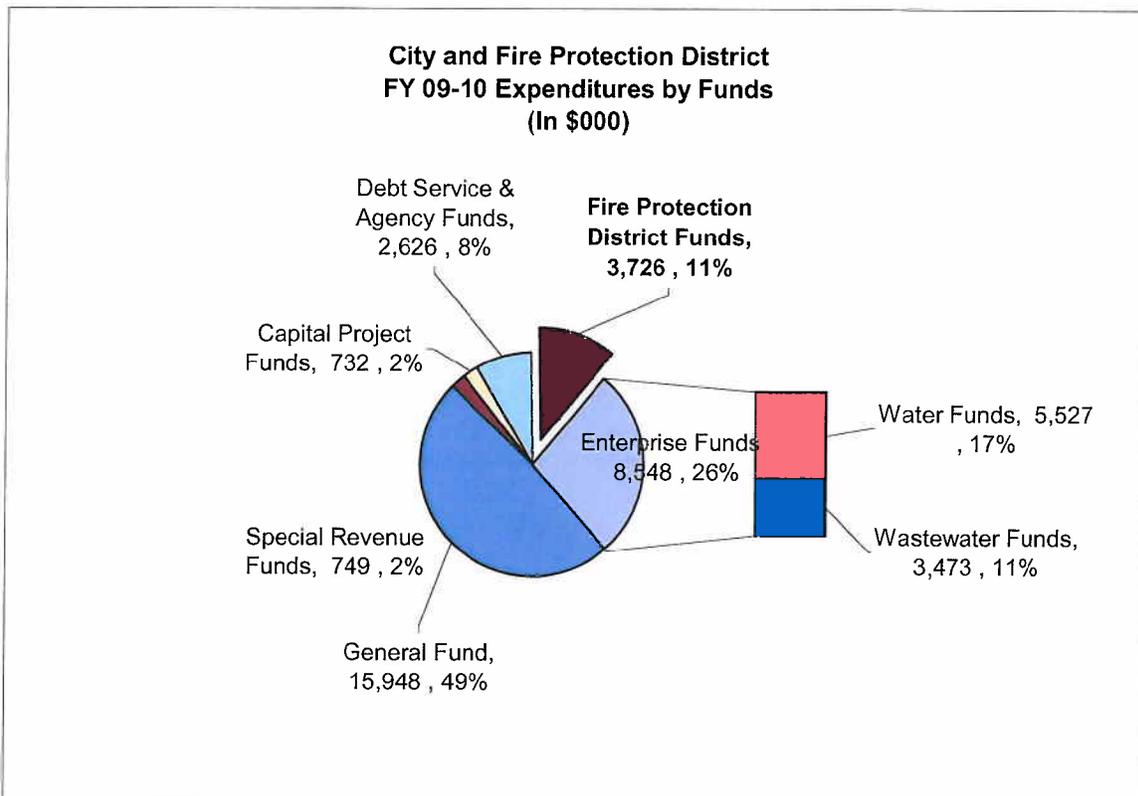
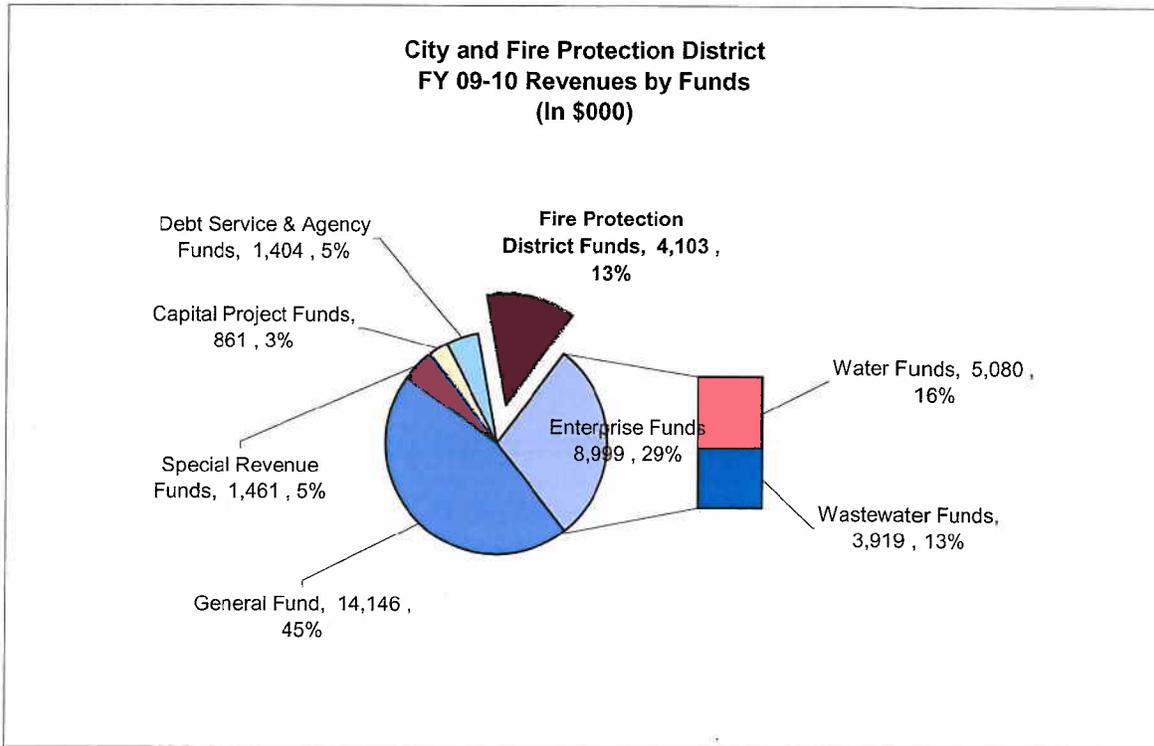
Fiscal Year 2009-10 Budget Summary Sources and Uses

Estimated Fund Balances at June 30, 2010

	Est Balance 7/1/09	Estimated Revenue	Interfund Transfers In	Operating Expenses	Interfund Transfers Out	Est Balance 6/30/10
CITY OF AMERICAN CANYON						
CITY GENERAL FUND						
100 General Fund Operating	(9,422,800)	(14,145,900)	(2,332,200)	15,948,370	959,300	(8,993,230)
SPECIAL REVENUE FUNDS						
200 Storm Drain/Measure A	-	(730,250)			730,250	-
201 Gas Tax/Road Maintenance	(894,496)	(363,600)			214,000	(1,044,096)
209 Abandoned Vehicle	(39,438)	(7,800)			7,800	(39,438)
222 CDBG / Housing Revolving Loan	(347,783)	(11,000)		5,000		(353,783)
580 Newell Open Space	(29,019)	(10,000)		9,700		(29,319)
581 LaVigne Open Space Maint.	(183,551)	(6,000)		3,000		(186,551)
702 Employee Housing Asst.	(161,024)	(3,000)		160,000		(4,024)
703 Retiree Health Benefits	(981,556)	(40,000)	(461,900)	143,000		(1,340,456)
42X Lighting & Landscaping District	(1,442,158)	(289,215)		427,819		(1,303,554)
CAPITAL PROJECTS & GRANTS						
310 Parks	(1,461,231)	(62,000)	-	-	100,000	(1,423,231)
320 Traffic	(2,135,733)	(620,000)				(2,755,733)
330 Civic	(306,418)	(153,700)				(460,118)
350 Affordable Housing	(1,264,800)	(25,000)		731,790		(558,010)
DEBT SERVICE FUNDS						
410 2002 Lease Revenue	(433,539)	(4,500)	(200,000)	314,400		(323,639)
423 Cabernet Village Lease	(127,019)	(1,300)	(472,700)	474,000		(127,019)
426 Broadway Property	(64,847)	(500)	(70,000)	134,800		(547)
AGENCY FUNDS						
360 La Vigne SAD Reassmt Rev Bond	(62,050)	(427,500)		489,550		-
422 Am. Canyon Road East Inf Rev Bn	(243,400)	(970,200)		1,213,600		-
ENTERPRISE FUNDS						
550 Water Operations	(2,168,400)	(4,476,700)		3,949,800	947,680	(1,747,620)
551 Water Capacity Fees	(2,280,046)	(603,000)		1,577,300		(1,305,746)
555 Wastewater Operations	(1,854,850)	(3,419,000)	(414,150)	3,007,300	956,020	(1,724,680)
556 Wastewater Capacity Fees	(7,138,196)	(500,000)		466,000		(7,172,196)
TOTAL FOR CITY	(33,042,354)	(26,870,165)	(3,950,950)	29,055,429	3,915,050	(30,892,990)

AMERICAN CANYON FIRE PROTECTION DISTRICT						
150 Fire General Fund	(4,186,850)	(3,839,700)	-	3,645,650	2,229,065	(2,151,835)
310 Fire Retiree Health Care	(130,400)	(5,500)	(283,000)	80,000	-	(338,900)
320 Fire Mitigation	1,157,500	(252,500)	(1,446,065)	-	-	(541,065)
330 Fire Equipment	(62,700)	(5,000)	(500,000)	-	-	(567,700)
TOTAL FOR FIRE PROTECTION DISTRICT	(3,222,450)	(4,102,700)	(2,229,065)	3,725,650	2,229,065	(3,599,500)

Fiscal Year 2009-10 Budget Summary Sources and Uses



Reserves

As more fully explained in the Fiscal Policy, the City maintains operating reserves in key categories below. Due to the Governor's declaration of a fiscal emergency in accordance with Proposition 1A, the City Council resolved that there will be no addition to City Reserves in accordance with the established formulas for fiscal year 2009-10. Balances as of June 30, 2009 are noted following this narrative.

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 in accordance with the provisions of Proposition 1A.

- **City General Fund Reserve**
Following the initial allocation reserves will grow by a minimum of 3% of the total salary of the General Fund until it reaches 20% of the operating annual budget of the General Fund.
- **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.
- **Risk and Catastrophic Reserve**
Following the establishment of the City's initial Risk Reserve, it will be increased by a minimum of \$100,000 per year until it reaches \$2.0 million. Thereafter, it should grow by 3% or the annual CPI, whichever is greater.

Beginning July 1, 2009, the Fire District will establish a Risk Reserve of \$250,000. Annually thereafter, the Risk Reserve will increase a minimum of \$25,000 until it reaches \$500,000. Thereafter it will be increased by 3% or the annual CPI, whichever is greater.

The Risk and Catastrophic Reserve will only be used in the event of a disaster or to replace equipment and buildings damaged due to an unusual event or accident.

Reserves (Continued)

- **Economic Development Reserve**

Following the establishment of the City's initial Economic Development Reserve of \$750,000 in February 2007, it will be increased by a minimum of 10% each year until it reaches \$5.0 million. The Economic Development Reserve will only be used to further the City's adopted Economic Development program.

- **Technology Reserve**

Following the establishment of the City's initial Technology Reserve of \$500,000 in February 2007, each department will contribute, beginning July 1, 2007, the equivalent of 1% of its allocated annual salary budget to the Technology Reserve.

Beginning July 1, 2009, the Fire District will establish a Technology Reserve of \$50,000. Annually thereafter, the reserve will increase a minimum of \$10,000 until it reaches \$100,000. Thereafter it will grow by 3% or the annual CPI, whichever is greater.

The Technology Reserve will be used to upgrade technology system improvements including, but not limited to, it's automated financial accounting system, internet web page development, communications and related improvements.

Fiscal Year 2009-10 Budget Fund Reserves

The City Council, due to revenue shortfalls caused by the National Economic Recession, made no provision to increase the City's reserves during fiscal year 2009-10

Acct#	Fund	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10	
City General Fund							
2523	Little League	\$	7,500	\$	7,500	\$	7,500
2525	Vehicle Replacement		-		62,600		702,600
2526	Contingency [1]		840,000		970,000		1,245,000
2527	Catastrophy [1]		750,000		850,000		850,000
2528	Economic Development [1]		750,000		485,000		145,000
2529	Technology [1]		300,000		75,000		-
2543	Pavement Repair		400,000		400,000		-
2544	Retiree Health Care Benefits		500,000		500,000		-
2545	General Plan Update		200,000		200,000		218,136
2560	Building Department				470,000		-
	City Hall Building		47,686		-		-
2521	Imprest Cash				2,380		2,380
Total General Fund Reserves			\$ 3,795,186		\$ 4,020,100		\$ 3,168,236
Water Fund							
2529	Technology				\$ 150,000		\$ 150,000
2525	Vehicle Replacement				180,000		180,000
Total Water Fund Reserves					\$ 330,000		\$ 330,000
Wastewater Fund							
2529	Technology				\$ 234,600		\$ 234,600
2525	Vehicle Replacement				180,000		180,000
Total Wastewater Fund Reserves					\$ 414,600		\$ 414,600
Fire Protection District							
2529	Technology						

[1] Reserves are established pursuant to the Fiscal Policy

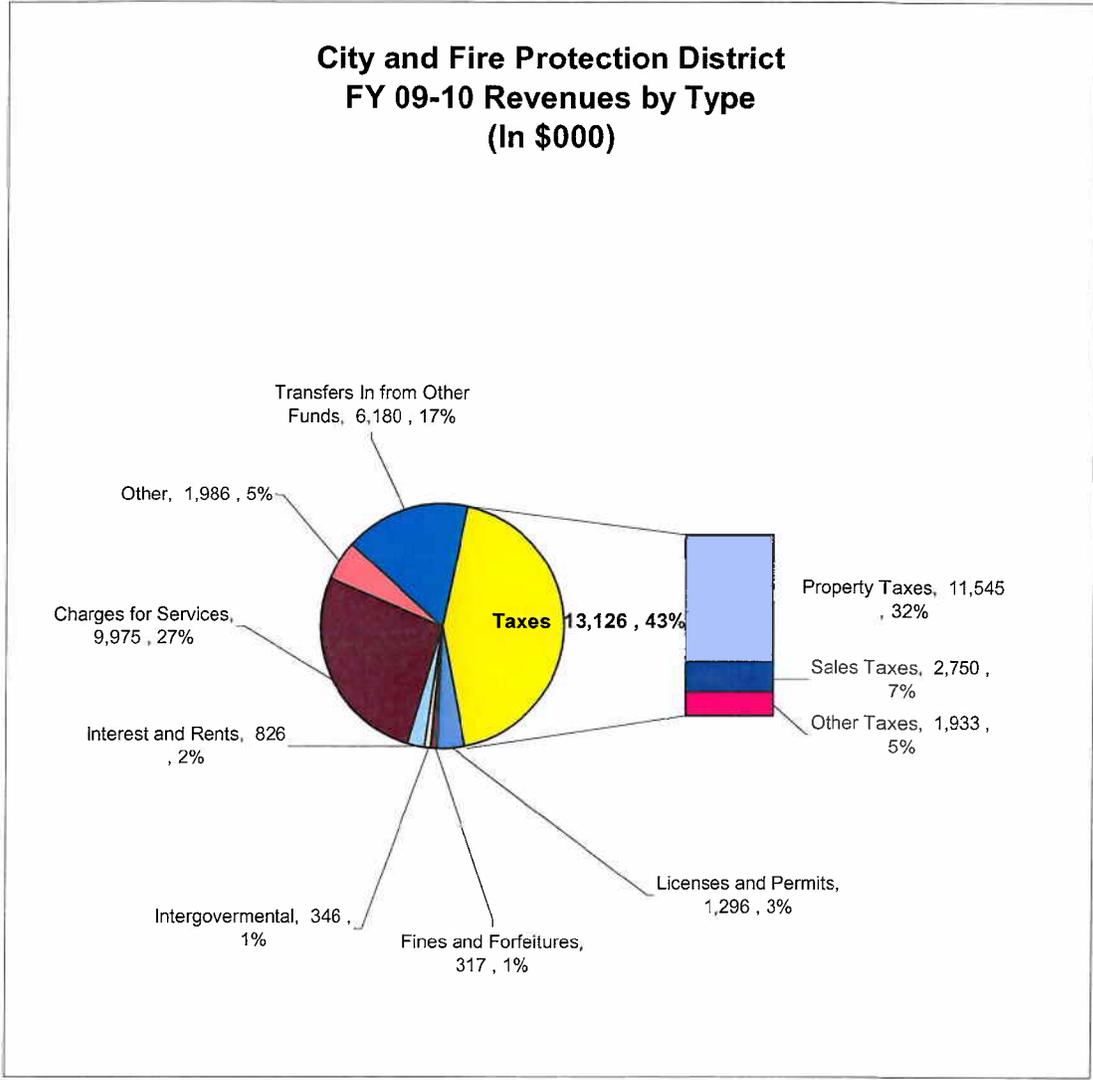
Fiscal Year 2009-10 Budget Summary - Revenues and Transfers In

	Total All Funds	Funding Sources Allocation (1)					Capital Projects Funds
		General Fund	Water Funds	Wastewater Funds	Special Revenue Funds	Debt Service & Agency Funds	
City of American Canyon							
Revenues by Type							
Taxes							
Property	(8,442,715)	(6,783,000)	-	-	(279,715)	(1,380,000)	-
Sales	(2,750,250)	(2,020,000)	-	-	(730,250)	-	-
Other	(1,933,000)	(1,933,000)	-	-	-	-	-
Licenses and Permits	(1,295,700)	(1,295,700)	-	-	-	-	-
Fines and Forfeitures	(317,300)	(150,000)	(60,000)	(100,000)	(7,300)	-	-
Intergovernmental	(345,600)	-	-	-	(345,600)	-	-
Interest and Rents	(784,000)	(393,300)	(64,000)	(134,000)	(94,000)	(24,000)	(74,700)
Charges for Services	(9,127,000)	(1,509,300)	(4,337,700)	(3,280,000)	-	-	-
Other	(1,874,600)	(61,600)	(618,000)	(405,000)	(4,000)	-	(786,000)
Transfers In from Other Funds	(3,950,950)	(2,332,200)	-	(414,150)	(461,900)	(742,700)	-
Total Revenues	(30,821,115)	(16,478,100)	(5,079,700)	(4,333,150)	(1,922,765)	(2,146,700)	(860,700)
Revenues Allocated by Department							
Administration	(193,100)	(193,100)			-	-	-
Finance	(909,800)	(909,800)			-	-	-
Community Development	(1,038,600)	(1,038,600)			-	-	-
Parks & Recreation	(372,700)	(372,700)			-	-	-
Public Works	(12,849,000)	(1,781,600)	(5,079,700)	(4,333,150)	(793,850)	-	(860,700)
Police	(165,200)	(157,400)			(7,800)	-	-
Debt Service	(2,446,700)				(300,000)	(2,146,700)	-
Non-Departmental	(12,846,015)	(12,024,900)			(821,115)	-	-
Total City Revenues	(30,821,115)	(16,478,100)	(5,079,700)	(4,333,150)	(1,922,765)	(2,146,700)	(860,700)
American Canyon Fire Protection District							
		Funding Sources Allocation (1)				State & Federal Grants	
		Fire General Fund	Fire Retiree Health Care	Fire Mitigation	Fire Equipment Replacement		
Revenues by Type							
Property Taxes	(3,102,000)	(3,102,000)					
Interest and Rents	(41,500)	(30,000)	(4,000)	(2,500)	(5,000)		
Charges for Services	(847,700)	(597,700)		(250,000)			
Other	(111,500)	(110,000)	(1,500)				
Transfers In from Other Funds	(2,229,065)		(283,000)	(1,446,065)	(500,000)		
Total Revenues	(6,331,765)	(3,839,700)	(288,500)	(1,698,565)	(505,000)	-	
Revenues Allocated by Function							
Fire Services	(3,839,700)	(3,839,700)					
Retiree Health Care	(288,500)		(288,500)				
Fire Mitigation	(1,698,565)			(1,698,565)			
Fire Equipment Replacement	(505,000)				(505,000)		
Total Fire Protection District	(6,331,765)	(3,839,700)	(288,500)	(1,698,565)	(505,000)	-	

(1) Includes Interfund transfers in and out of funds to reflect costs to individual funds. Transfers In to a fund for services are netted to reduce the receiving fund expense that is funded from other funds. Transfers To a fund for services are reflected as an expense to that fund. See Fund Transfers worksheet and individual Division worksheets for details.

Fiscal Year 2009-10 Budget Summary - Revenues and Transfers In

**City and Fire Protection District
FY 09-10 Revenues by Type
(In \$000)**



Fiscal Year 2009-10 Budget Summary - Expenses and Transfers out

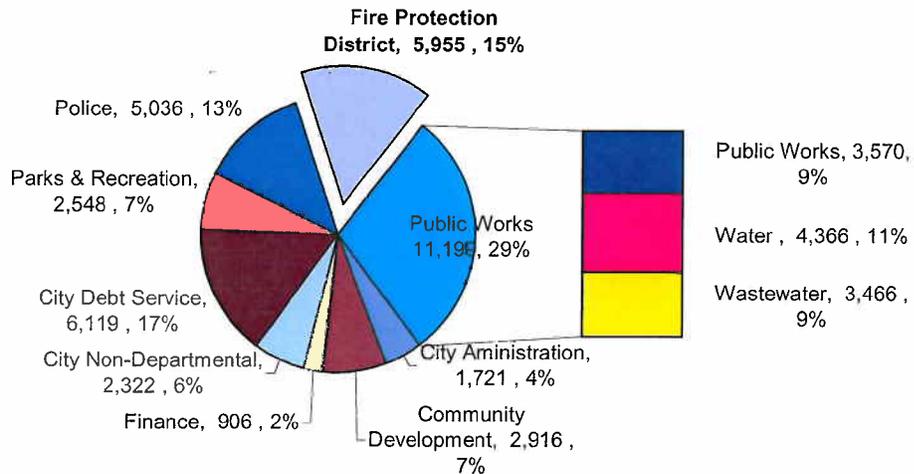
Div #	Department and Divisions	Total All Funds	Funding Sources Allocation (1)					
			General Fund	Water Funds	Wastewater Funds	Special Revenue Funds	Debt Service & Agency Funds	Capital Projects Funds
City of American Canyon								
Administration								
110	City Council	327,500	327,500					
120	City Manager	489,230	489,230					
130	City Clerk	330,830	330,830					
160	City Attorney	400,000	400,000					
720	Human Resources	107,500	107,500					
760	Risk Management	65,600	65,600					
	Total	1,720,660	1,720,660	-	-	-	-	-
Finance								
710	Finance	266,650	266,650					
730	Information Systems	85,240	85,240					
750	Utility Billing	554,200	554,200					
	Total	906,090	906,090	-	-	-	-	-
Community Development								
310	Planning	772,090	772,090					
320	Economic Development	114,360	114,360					
330	Housing Services	818,620	86,830					731,790
350	Building & Safety	916,970	916,970					
370	City Engineer	293,700	293,700					
	Total	2,915,740	2,183,950	-	-	-	-	731,790
Parks & Recreation								
520	Recreation Programs	676,600	676,600					
525	Sports Programs	47,600	47,600					
530	Aquatics Programs	604,450	604,450					
550	Parks Maintenance	1,145,300	1,145,300					
791	Building Maintenance	74,300	74,300					
	Total	2,548,250	2,548,250	-	-	-	-	-
Public Works								
405	Capital Projects	763,150	763,150					
410	Development Engineering	-	-					
420	Streets & Roads	1,420,600	1,206,600			214,000		
430	Storm Drainage	632,200	316,100			316,100		
440	Storm Water quality	232,200	-		-	118,050	114,150	
450	Capital Projects	-	-					
470	Water Treatment Plant	3,094,000		3,094,000		-		
475	Water Distribution	1,271,980		1,271,980		-		
480	Wastewater Treatment Plant	2,985,300		-	2,985,300			
485	Collections	288,300		-	288,300			
492	Solid Waste	74,650		-	74,650			
493	Public Works Administration	467,070	467,070					
790	Fleet Operations	173,000	173,000					
	Total	11,402,450	2,925,920	4,365,980	3,466,300	644,250	-	-
Police								
210	Police / Sheriff	5,035,700	5,027,900			7,800		
Debt Service								
832	Debt Service	6,119,100	642,700	1,764,100	733,200	300,000	2,579,100	100,000
Non-Departmental								
810	Non Departmental	2,322,489	952,200	344,700	229,820	748,519	47,250	
Total City Budget			16,907,670	6,474,780	4,429,320	1,700,569	2,626,350	831,790

Fiscal Year 2009-10 Budget Summary - Expenses and Transfers out

		Funding Sources Allocation (1)				
		General Fund	Retiree Health Care	Fire Mitigation	Fire Equipment Replacement	State & Federal Grants
American Canyon Fire Protection District						
Fire	5,874,715	5,874,715				
Retiree Health Care	80,000		80,000			
Fire Mitigation	-					
Fire Equipment Replacement	-					
Debt Service	-					
State & Federal Grants	-					
Total Fire Protection District	5,954,715	5,874,715	80,000	-	-	-

(1) Includes Interfund transfers in and out of funds to reflect costs to individual funds. Transfers In to a fund for services are netted to reduce the receiving fund expense that is funded from other funds. Transfers To a fund for services are reflected as an expense to that fund. See Fund Transfers worksheet and individual Division worksheets for details.

**City and Fire Protection District
FY 09-10 Expenditures by Department
(In \$000)**



Cost Allocations and Interfund Transfers

The budget includes comprehensive cost allocations of various general fund support services and programs within the general fund and between other funds. To eliminate double budgeting of allocated support services costs within the General Fund, they are offset in the budget. Service costs allocated to the Water and Wastewater Enterprise funds are budgeted in those funds as an interfund transfer expense and recorded as an interfund transfer reimbursement in the General Fund. Below is a table of allocated support service costs followed by a description of services provided and the basis of the cost allocations.

Allocated Support Services Costs

General Fund Support Services	Total Support Service Costs Allocated	General Fund Allocation (offset)	Water Enterprise Cost Allocations	Wastewater Enterprise Cost Allocations
Finance	\$849,100	582,200	108,800	158,100
Human Resources	342,700	235,000	43,900	63,800
Information Technology	364,900	279,700	24,380	60,820
Utility Billing	554,200	0	332,500	221,700
Risk Management	284,300	218,400	32,000	33,900
Fleet / Vehicle Maint	691,800	518,800	114,500	58,500
Building Maintenance	313,600	239,200	41,900	32,500
Public Works Admin	693,500	226,500	190,400	276,600
TOTALS	\$4,094,100	\$2,299,800	\$888,380	\$905,920

Support Services Allocations

Description	Basis of Cost Allocation
Financial and accounting services - payroll, accounts payable, budget preparation and audit services coordination	Costs are allocated based on the number of full time equivalent (FTEs) employees in each fund / division
Human Resources – recruitment and hiring, benefits administration, training and wellness programs	Costs are allocated based on the number of FTEs in each fund / division
Information Technology - maintenance of computer network, Shortel VOIP phone system, asset acquisition and end user support and training	Costs are allocated based on the number of computers in each fund / division
Utility Billing and Collection Services – Maintains customer accounts for municipal water and wastewater services and collection	Costs are allocated 60% to the Water Enterprise fund and 40% to the Sewer Enterprise fund based on a study of staff time spent in each area
Risk Management – insurance coverage and administration, coordinate safety training	Property Insurance costs are allocated based on the space occupied in City Buildings Liability insurance and other costs are allocated based on FTEs
Fleet / Vehicle Maintenance – includes various mechanical services; basic tune ups, oil changes, tire rotation	Costs are allocated based on the number of vehicles in each fund / division
Building Maintenance – custodial services, building equipment related services	Costs are allocated based on the space occupied in City owned or leased buildings
Public Works Administration	Public Works Depart Management and support services costs are allocated within the PW Department to all General, Water and Wastewater fund cost centers. Costs are allocated based on the number of FTEs in each of the managed cost centers.

Interfund Transfers budgets are listed below. Following that are the descriptions of the transfers and the basis for making them.

Interfund Transfers				
Interfund Transfers	General Fund	Water Fund	Waste water Fund	Other Funds
Retiree Health Insurance Contributions (GASB 45)	316,600	59,300	86,000	Retire Health Benefits Fund (461,900)
Street Maintenance Reimbursement	(214,000)			Gas Tax 214,000
Measure A Transfers				Measure A
Debt Service			(300,000)	300,000
Storm Drain Reimb	(316,000)			Measure A 316,000
Storm Water Quality			(114,150)	Measure A 114,150
Debt Service				City Hall Debt Service Fund
City Hall Bldg Lease	472,700			(472,700)
Broadway / Napa Junction Prop Lease	70,000			Broadwy Prop Debt Service (70,000)
Refunding Rev Bonds	100,000			Rev Bonds Debt Serv (200,000) Park Impact Fund 100,000

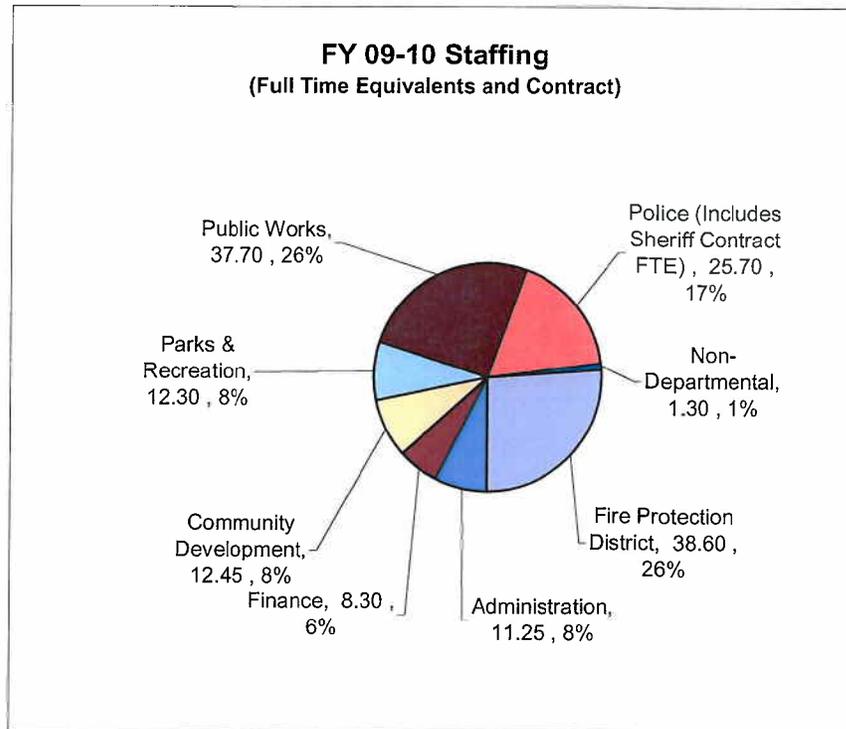
Note: Parentheses indicate Interfund Transfers In, e.g. (\$100,000);
No parentheses indicates Interfund Transfers out

Other Interfund Transfers / Cost Allocations

Description	Basis of Cost Allocation
Retiree Health Insurance Contribution	Costs are allocated based on the number of FTEs in each fund / division
Gas Tax	Revenues deposited in the Gas tax fund are restricted to specific purposes and are generally programmed each year for street maintenance or for street related CIP Projects
Measure A Sales Tax	Measure A sales tax is deposited into a special revenue fund and can be used only for storm water related purposes. These revenues are generally programmed each year for debt service or construction or maintenance of storm water related projects
Debt Service – Governmental	Interfund Transfers are made to Debt Service funds from the appropriate fund(s) e.g., general fund or park impact fee fund, based on the underlying cause for incurring the debt
Employee Housing Assistance Program	Costs are allocated based on the number of FTEs in each fund / division. Due to tax revenue shortfalls as a result of poor economic conditions, no allocations were budgeted in fiscal year 2009-10

Fiscal Year 2009-10 Budget Summary - Staffing Full Time Equivalents (FTE) [1]

	FY 08-09 Staffing	FY 09-10 Staffing
City of American Canyon		
Administration	11.25	11.25
Finance	8.30	8.30
Community Development	11.80	12.45
Parks & Recreation	12.05	12.30
Public Works	33.60	37.70
Police (Includes Sheriff Contract FTE)	25.70	25.70
Non-Departmental	1.30	1.30
Total City Staffing	104.00	109.00
American Canyon Fire Protection District		
	38.00	38.60
Total Staffing		
	142.00	147.60

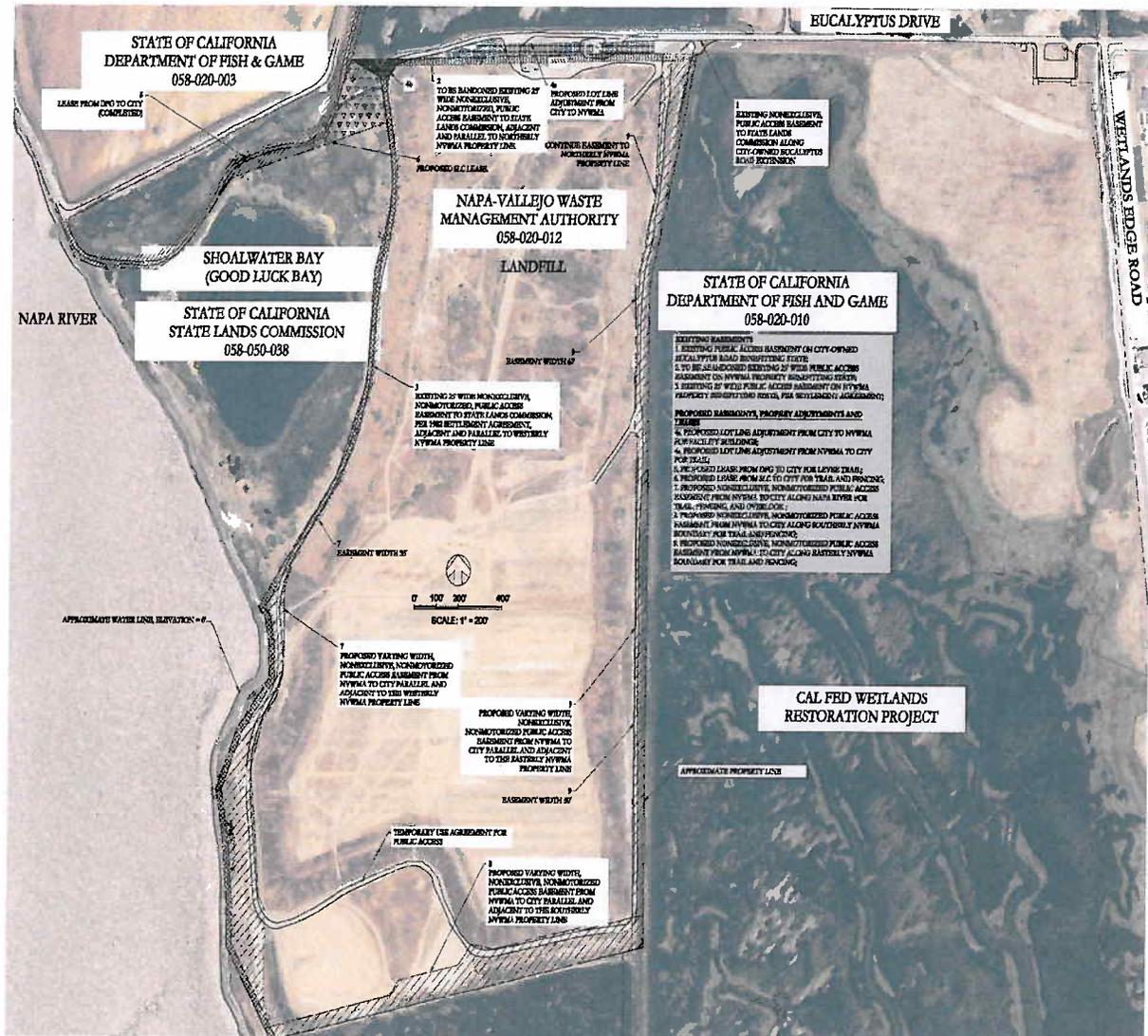


Fiscal Year 2009-10 Budget Summary - Staffing Full Time Equivalents (FTE) [1]

Div #	Department and Divisions	FY 08-09 Staffing	FY 09-10 Staffing
City of American Canyon			
Administration			
110	City Council	5.00	5.00
120	City Manager	2.85	2.85
130	City Clerk	1.40	1.40
160	City Attorney	-	-
720	Human Resources	2.00	2.00
760	Risk Management	-	-
Total		11.25	11.25
Finance			
710	Finance	4.90	4.90
730	Information Systems	0.20	0.20
750	Utility Billing	3.20	3.20
Total		8.30	8.30
Community Development			
310	Planning	2.20	4.30
320	Economic Development	0.40	0.45
330	Housing Services	1.20	0.50
350	Building & Safety	8.00	5.90
370	City Engineer	-	1.30
Total		11.80	12.45
Parks & Recreation			
520	Recreation Programs	2.80	2.80
525	Sports Programs	-	-
530	Aquatics Programs	2.40	2.35
550	Parks Maintenance	5.75	6.00
791	Building Maintenance	1.10	1.15
Total		12.05	12.30
Public Works			
405	Capital Projects	-	4.00
410	Development Engineering	1.65	-
420	Streets & Roads	5.25	4.40
430	Storm Drainage	2.35	1.90
440	Storm Water quality	0.50	0.45
470	Water Treatment Plant	4.95	5.00
475	Water Distribution	4.90	4.50
480	Wastewater Treatment Plant	6.65	10.70
485	Collections	1.60	1.30
492	Solid Waste	0.35	0.35
493	Public Works Administration	4.00	4.00
790	Fleet Operations	1.40	1.10
Total		33.60	37.70
Police			
	City Staff	2.70	2.70
	Sheriff's Contract	23.00	23.00
210	Police / Sheriff	25.70	25.70
810	Non Departmental	1.30	1.30
Total City Budget		104.00	109.00
American Canyon Fire Protection District		38.00	38.60

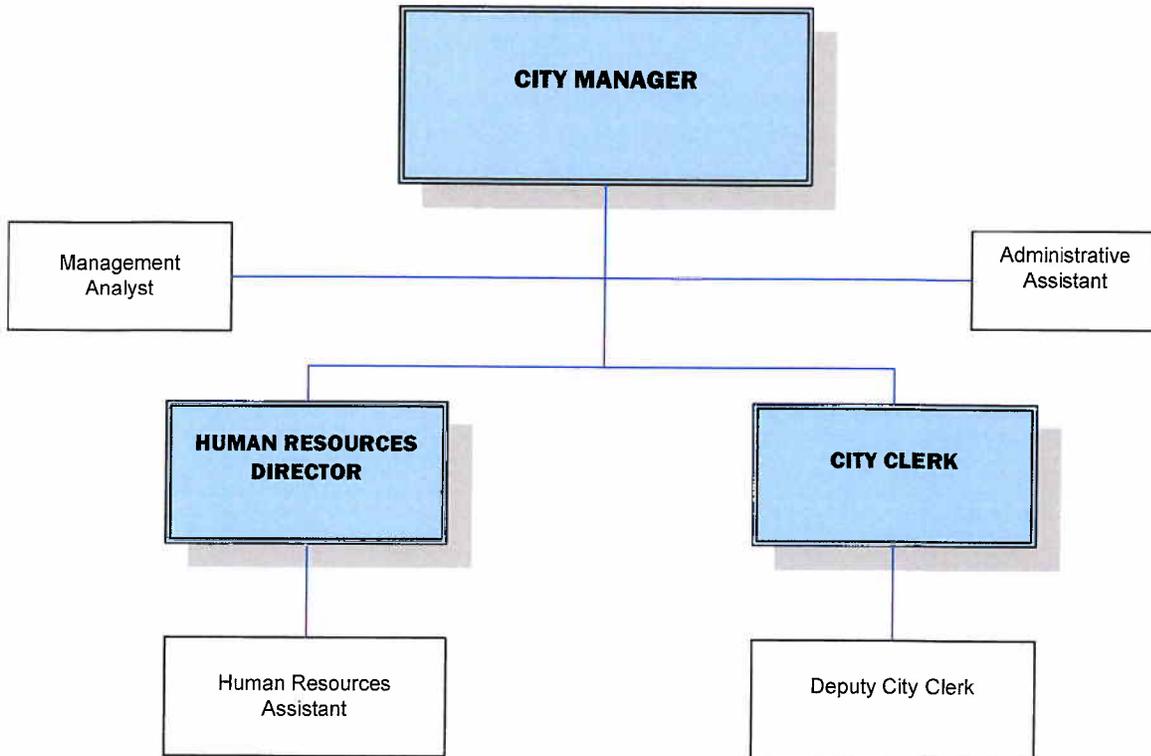
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Departmental Summary



Bay Trail Project

ADMINISTRATION



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Administration

This Department divisions provides a range of oversight and administrative services as described below.

City Council

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

City Manager

As the Chief Administrative Officer of the City, assists the City Council in developing and evaluating policies, implements Council's policies, oversees community and intergovernmental relations, and provides direction and leadership to City staff.

City Clerk

Is responsible for maintaining the City's official records, processing documents, preparing agendas, minutes of meetings, conducts municipal elections, and responds to requests for information.

City Attorney

Services are provided to the City via contract with the Law Offices of William Ross. He and his firm provide a range of legal services to the City and Fire Protection District. Primary responsibilities include providing legal advice to City and District officials and staff, drafting and reviewing contracts, and defending the City, its officers and employees in litigation, as necessary.

Human Resources

Provides support services to all departments including recruitment, new employee orientations, labor relations, employee benefit administration, coordinates staff training and development, and helps ensure compliance with a range of federal and state laws, civic service rules and various memorandums of understanding (MOU's).

Risk Management

The Human Resources Director oversees liability and property insurance programs for the City, ensures that City contractors have sufficient insurance and is the resource person for all matters related to insurance.

Administration Department General Fund Summary

	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	676,035	596,624	822,901	796,750	927,340
Supplies & Services	1,202,700	1,418,641	1,419,204	1,143,523	1,246,720
Total for Department	1,878,735	2,015,265	2,242,105	1,940,273	2,174,060
Less General Fund Cost Allocations		-	(505,730)	(410,906)	(433,400)
Net Total Department	1,878,735	2,015,265	1,736,375	1,529,368	1,740,660

Department By Division

110 City Council	95,827	136,660	351,393	297,740	327,500
120 City Manager	456,915	368,535	426,800	369,620	489,230
130 City Clerk	278,508	317,256	343,207	361,463	330,830
160 City Attorney	696,122	780,550	397,438	300,000	400,000
730 Human Resources	177,224	186,275	399,753	315,950	342,500
760 Risk Management	176,139	227,489	323,514	295,500	284,000
Total for Department	1,880,735	2,016,765	2,242,105	1,940,273	2,174,060

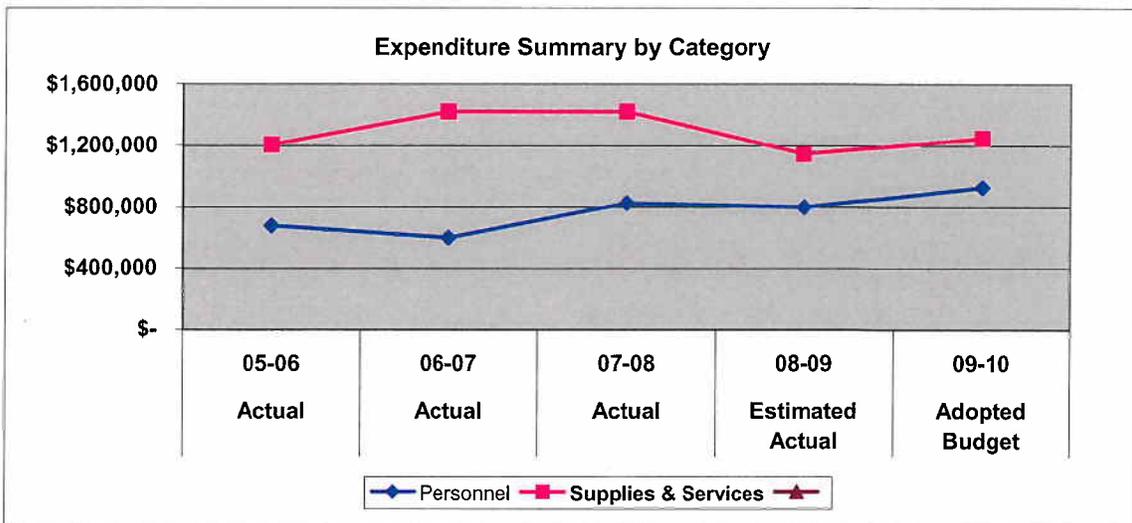
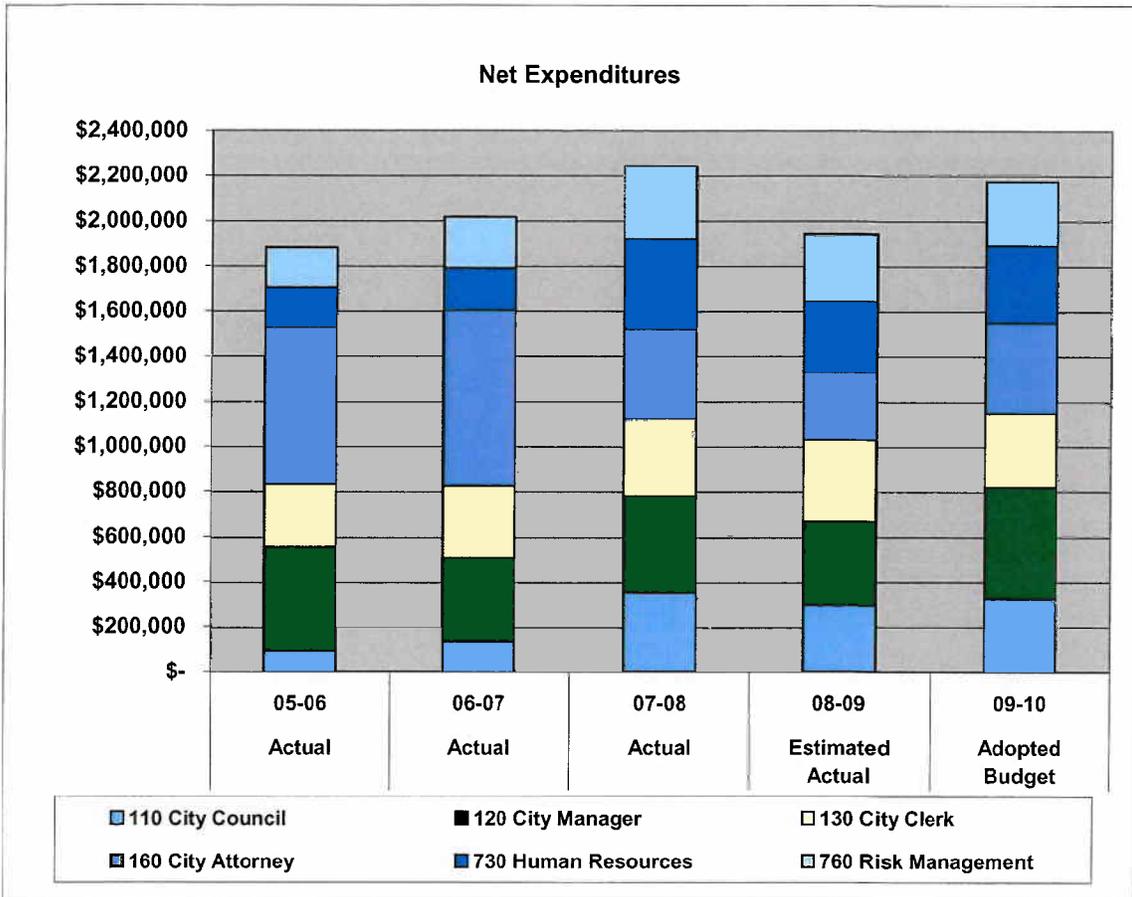
Revenues / Funding Sources (See Division for details)

110 City Council	-	-	-	-	-
120 City Manager	-	-	-	-	-
130 City Clerk	(2,435)	(3,086)	(260)	(1,510)	(300)
160 City Attorney	(152,481)	(267,913)	(259,776)	-	-
730 Human Resources	-	-	(123,923)	(97,945)	(107,500)
760 Risk Management	-	-	(93,614)	(102,600)	(85,600)

Department Funding Sources	-	-	(217,537)	(200,545)	(193,100)
Other General Fund Sources	(1,880,735)	(2,016,765)	(2,024,568)	(1,739,729)	(1,980,960)
Total Funding Sources	(1,880,735)	(2,016,765)	(2,242,105)	(1,940,273)	(2,174,060)

	Budget 08-09	Budget 09-10	Comments
Department Staffing - FTE's			
110 City Council	5.00	5.00	There were no staffing changes in FY 2009-10
120 City Manager	2.85	2.85	
130 City Clerk	1.40	1.40	
730 Human Resources	1.00	1.00	
Total Staffing	10.25	10.25	

Administration Department General Fund Summary



Administration

City Council

Div. No. 110

Mission:

To Provide Policy Direction to City Staff

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 72,921	61,031	93,247	89,400	\$ 95,100
Supplies & Services	22,906	75,629	258,146	208,340	232,400
Capital Outlay					
Total Division	95,827	136,660	351,393	297,740	327,500

Revenues / Funding Sources

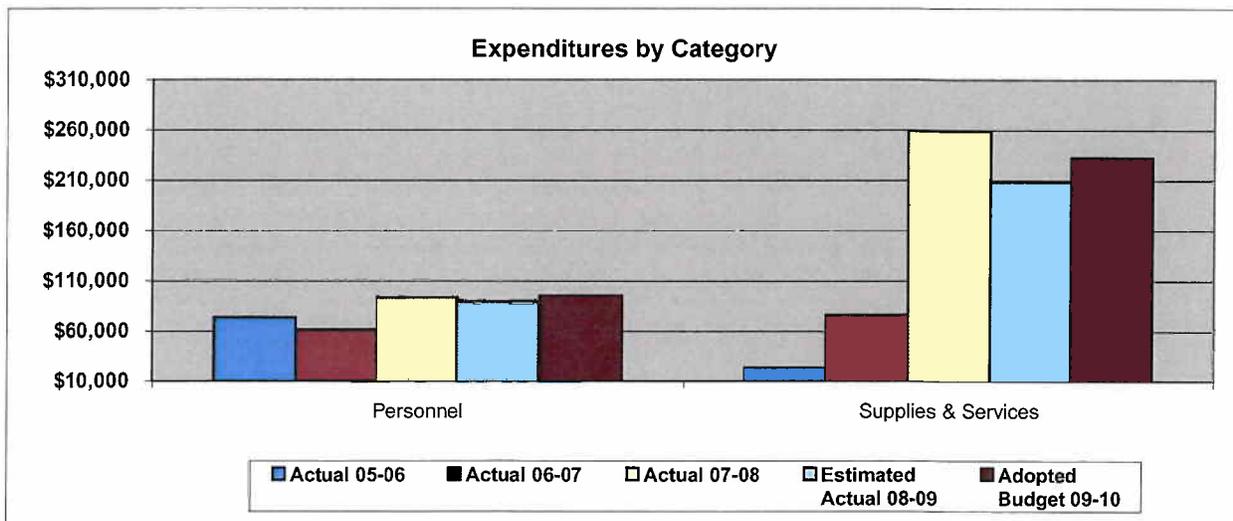
General Fees

Miscellaneous Revenues

Total Division Sources	-	-	-	-	-
Other General Fund Sources	(95,827)	(136,660)	(351,393)	(297,740)	(327,500)
Total Rev / Funding Sources \$	(95,827)	(136,660)	(351,393)	(297,740)	(327,500)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
City Council Members	5.00	5.00	There were no staffing changes in FY 2009-10

Total FTE's 5.00 5.00



City Manager

The City Manager, as the Chief Administrative Officer of the City, is responsible for planning, organizing, and directing all municipal activities.

Accomplishments for Fiscal Year 2008-2009

- Worked to establish the Committee to revise Mobile Home Rent Stabilization Ordinance
- On January 30, 2009, after nearly three years of working on the effort, secured from the Coca-Cola Company a signed settlement agreement for “alleged” violations of their industrial discharge permit. The Settlement was for over \$7.5 million dollars;
- The following key positions were filled by the City Manager in FY 09: Public Works Director and Street Superintendent
- Created a Protocol Committee to deal with internal customer services issues
- Completed the Draft Transportation Fee Study
- Implemented (City Council Adopted) the City’s New Processing Fee Schedule
- Created a Recession Defense Account in the FY 2008-09 Budget setting aside a \$1.0 million dollar operating contingency (in addition to existing reserve funds); a strategy to deal with a decline in revenues when the “financial-perfect-storm” with an objective to minimize layoffs
- No Layoffs in FY 08-09
- Facilitated in the formation of a City Employee Non-Profit Foundation
- Assisted the Mayor and City Council to the extent desired with ongoing Fire Labor Negotiations
- Reactivated the 29 Corridor Study & Finalized the Draft Circulation Fee Report
- On going meetings with the Chamber to strengthen our partnership:
- Conducted the first City Council Meeting in the New City Hall
- Updated the Code Enforcement Program to include a graffiti removal element
- Successfully implemented the City Water Conservation Program

Goals for Fiscal Year 2009-2010

- Significant progress on the 2009-2010 City Council Objectives
- Secure additional water supplies
- Significant progress in completing the following capital Improvement projects: Senior Center, West Tank 1, Recycling Tank & the completion of the design to bid the WWTP expansion
- Adoption of the new Facility Fee and Transportation Fee
- Creation of a new Web Page
- Creation of a new Infrastructure Financing Program
- Extension of the City's Sphere of Influence to include Lower Watson Area and annexation of the "Grove", Clark Ranch, and the industrial zoned properties north of Green Island
- Secure adoption of the Layoff Action Mitigation Plan (LAMP) and labor agreements
- Recruit and retain new City Clerk
- Assist the Mayor and City Council to the extent desired with ongoing Fire Labor Negotiations, Finance and Human Resource support
- Secure approval to have the City of American Canyon's name placed on all "directional signs" and "next exit" in the County and I-80, Highways 29 & 37
- Furthering the commitment to the ideals of good customer service
- Undertake Community Workshops to seek input on service reductions should the need arise and/or revenue enhancements

Administration

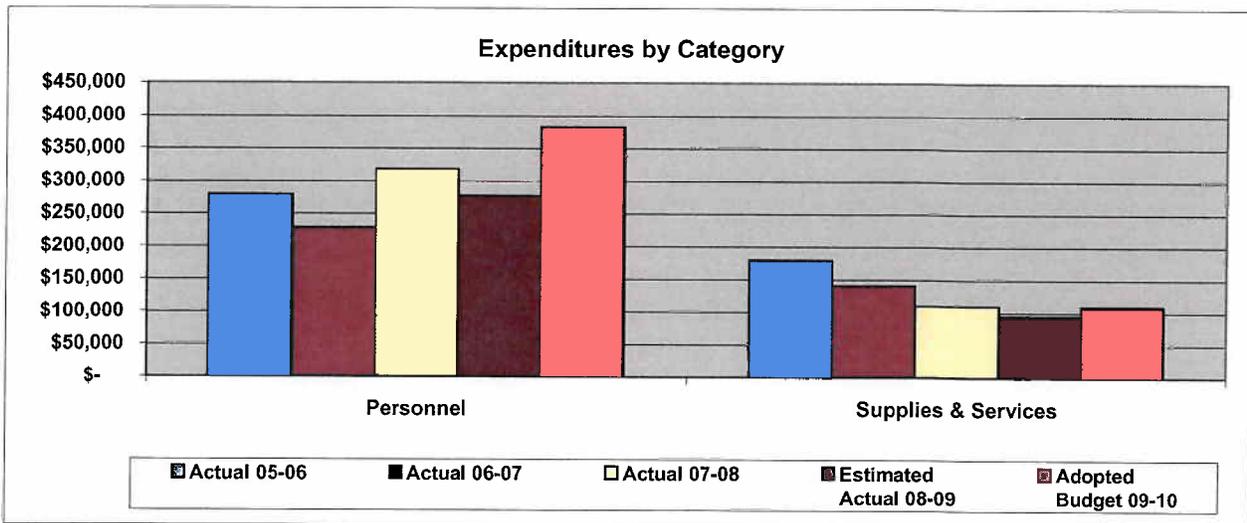
City Manager

Div. No. 120

Mission: Under Direction of the City Council, runs the City

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 278,215	227,850	317,318	276,110	\$ 381,230
Supplies & Services	178,700	140,685	109,482	93,510	108,000
Total Division	456,915	368,535	426,800	369,620	489,230
Less IntraFund Cost Allocations	-	-	-	-	-
Net Total Division	456,915	368,535	426,800	369,620	489,230
Revenues / Funding Sources					
Miscellaneous Revenues					
Interfund Transfers in					
Total Division Sources	-	-	-	-	-
Other General Fund Sources	(456,915)	(368,535)	(426,800)	(369,620)	(489,230)
Total Rev / Funding Sources \$	(456,915)	(368,535)	(426,800)	(369,620)	(489,230)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
City Manager	0.35	0.35	There were no staffing changes in FY 2009-10
Management Analyst	1.00	1.00	
City Clerk	0.50	0.50	
Deputy City Clerk	0.30	0.30	
Administrative Assistant	0.70	0.70	
Total FTE's	2.85	2.85	



Administration

City Clerk

Div. No. 130

Mission:

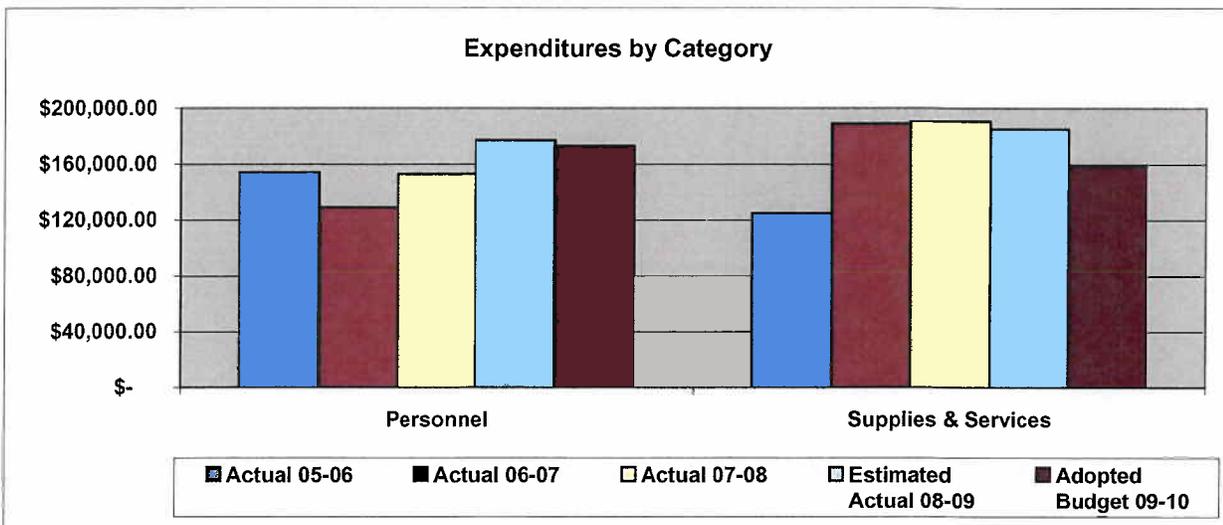
Assists the City Council, City Staff, and the General Public to access official City records and coordinate all activities related to elections.

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 153,861	128,705	152,930	176,790	\$ 172,610
Supplies & Services	124,647	188,551	190,277	184,673	158,220
Total Division	278,508	317,256	343,207	361,463	330,830

Revenues / Funding Sources

Miscellaneous Revenues	(2,435)	(3,086)	(260)	(1,510)	(300)
Interfund Transfers in					
Total Division Sources	(2,435)	(3,086)	(260)	(1,510)	(300)
Other General Fund Sources	(276,073)	(314,170)	(342,947)	(359,953)	(330,530)
Total Rev / Funding Sources	\$ (278,508)	(317,256)	(343,207)	(361,463)	\$ (330,830)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
City Manager	0.20	0.20	There were no staffing changes in FY 2009-10
City Clerk	0.50	0.50	
Deputy City Clerk	0.70	0.70	
Total FTE's	1.40	1.40	



Administration

City Attorney

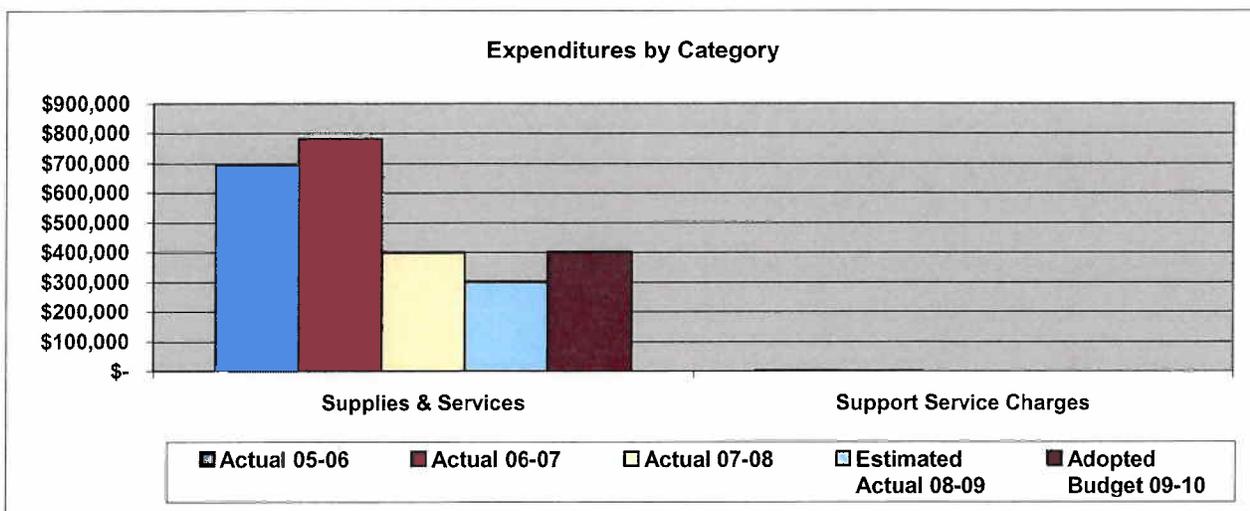
Div. No. 160

Mission: To provide legal services to the City

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel					
Supplies & Services	694,122	779,050	397,438	300,000	400,000
Support Service Charges	2,000	1,500			
Total Division	696,122	780,550	397,438	300,000	400,000

Revenues / Funding Sources					
Miscellaneous Revenues	(152,481)	(267,913)	(259,776)		
Interfund Transfers in					
Total Division Sources	(152,481)	(267,913)	(259,776)	-	-
Other General Fund Sources	(543,641)	(512,637)	(137,662)	(300,000)	(400,000)
Total Rev / Funding Sources \$	(696,122)	(780,550)	(397,438)	(300,000)	(400,000)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Total FTE's	-	-	City Attorney Services are contracted



Human Resources

Mission: The Human Resources Department 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 administration, Human Resources provides the following key services: recruiting, testing, classification and pay, safety, risk and workers' compensation oversight, retirement and benefits coordination with PERS, safety, training, salary administration, and labor/employee relations.

Accomplishments for Fiscal Year 2008-09

- Through a city-wide, cross-departmental committee, established a formal Customer Service training program for adoption by the Mayor and Council.
- Updated and negotiated changes to the Alternate Work Schedule policy.
- Completed the ADA program transition plan and started implementation.
- Established Wellness Program Committee for development and execution of wellness initiatives.
- Developed a Human Resources Strategic Plan that will cover the next five years.

Goals for Fiscal Year 2009-10

- Begin the planning process for labor negotiations and complete initial steps.
- Improve communication by increasing employee knowledge of entire organization.
- Develop and implement new HR Scorecard.
- Formalize regular training on topics identified by supervisors and staff. Develop a master training plan and schedule and determine the number of annual training hours per year per employee.
- Continue Wellness efforts by developing and initiating new programs/plans.

Administration

Human Resources

Div. No. 720

Mission:

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

Category	Actual 05-06 *	Actual 06-07 *	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	171,038	179,038	259,406	254,450	\$ 278,400
Supplies & Services	6,186	7,237	140,347	61,500	64,100
Support Service Charges	-	-			
Total Division	177,224	186,275	399,753	315,950	342,500

Less IntraFund Cost Allocations (275,830) (218,006) (235,000)

Net Total Division	177,224	186,275	123,923	97,945	107,500
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* Prior to fiscal year 2007-08, HR was accounted for in an internal service fund. Historical data is provided for comparison purposes

Revenues / Funding Sources

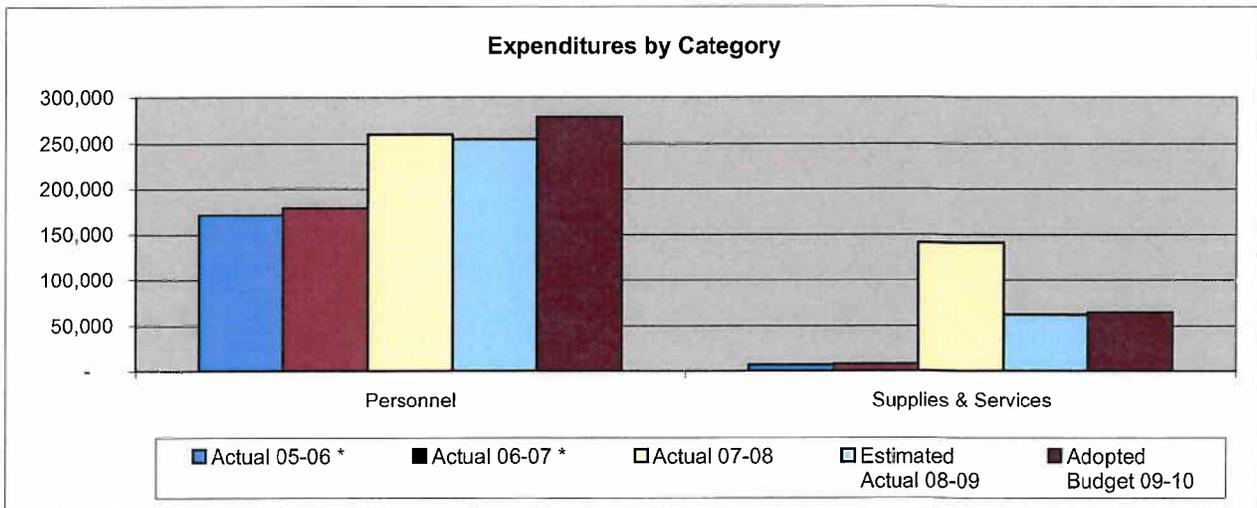
General Fees

Miscellaneous Revenues

Interfund Transfers in

			(123,923)	(97,945)	(107,500)
Total Division Sources	-	-	(123,923)	(97,945)	(107,500)
Other General Fund Sources	(177,224)	(186,275)	(275,830)	(218,006)	(235,000)
Total Rev / Funding Sources \$	(177,224)	(186,275)	(399,753)	(315,951)	\$ (342,500)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Human Resources Director	1.00	1.00	There were no staffing changes in FY 2009-10
Human Resources Assistant	1.00	1.00	
Total FTE's	2.00	2.00	



Administration

Risk Management

Div. No. 760

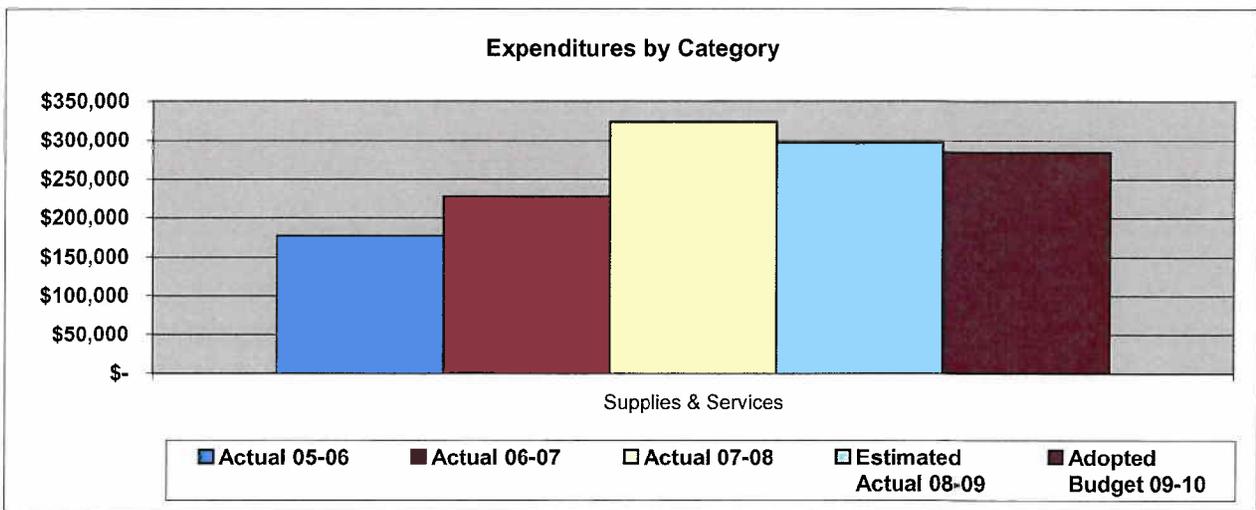
Mission:

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

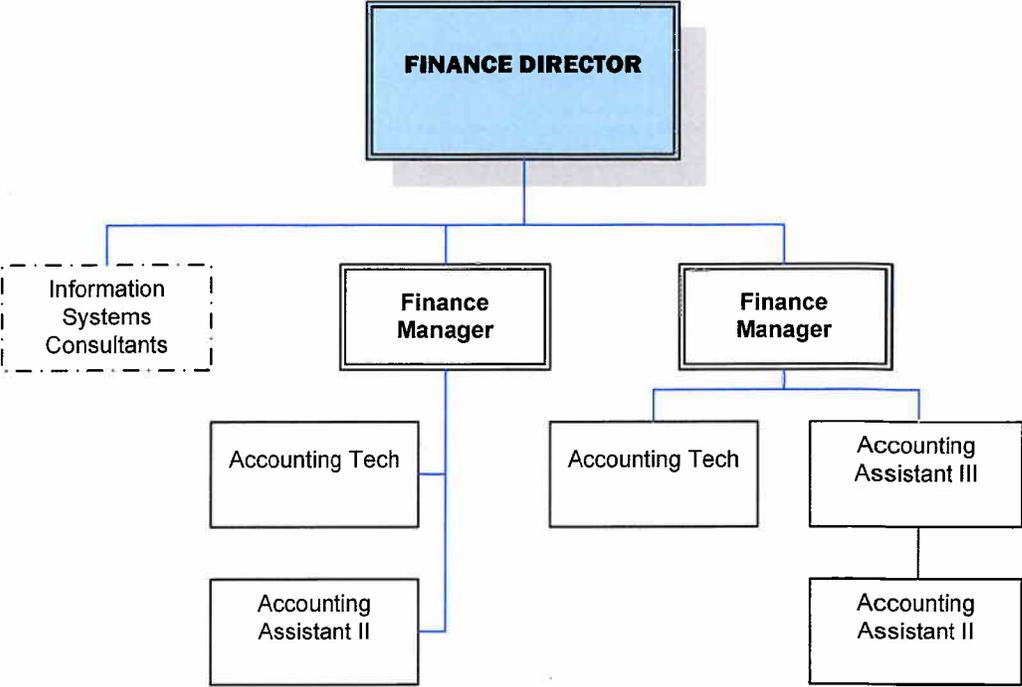
Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel					
Supplies & Services	176,139	227,489	323,514	295,500	284,000
Support Service Charges	-	-			
Total Division	176,139	227,489	323,514	295,500	284,000
Less IntraFund Cost Allocations			(229,900)	(192,900)	(198,400)
Net Total Division	176,139	227,489	93,614	102,600	85,600
Revenues / Funding Sources					
Miscellaneous Revenues				(17,630)	(20,000)
Interfund Transfers in			(93,614)	(84,970)	(65,600)
Total Division Sources	-	-	(93,614)	(102,600)	(85,600)
Other General Fund Sources	(176,139)	(227,489)	(229,900)	(192,900)	(198,400)
Total Rev / Funding Sources \$	(176,139)	(227,489)	(323,514)	(295,500)	\$ (284,000)

* Prior to fiscal year 2007-08, HR was accounted for in an internal service fund. Historical data is provided for comparison purposes

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
			No staff are allocated to Risk Management
Total FTE's	-	-	



FINANCE



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Finance

Mission: Department staff 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, coordinating the audit, cash flow and investing.

Department Accomplishments for Fiscal Year 2008-2009

- Moved Finance Department Operations and City Hall computer system to new Broadway City Hall with no disruptions in customer services
- Implemented enhanced Utility Billing service which provides customers options for electronic bill presentment and payment and internet access to their account activity and balances
- Reformatted City's Water Bill to provide customers with water consumption data in order to monitor their conservation measures
- Cleaned up Springbrook Accounting System Project Management module to facilitate improved Capital Projects reporting and to facilitate program budgeting capabilities
- Evaluated, selected, presented and purchased Non Emergency Mass Communication System

Goals and Projects for Fiscal Year 2009 – 2010

- Participate in Committee to upgrade City's Web Site
- Revamp Business License Process to Provide a more Customer Friendly Experience
- Evaluate On Line Business License Renewals and Implement if cost effective enhancement to customer service
- Coordinate the development of a "welcome Packet" introducing new City residents to City Services
- In Participation with Other Departments, Establish a Water Conservation Program
- With Public Works, Accelerate water meter replacements
- Assist with the Establishment of a Community Facilities District

Finance Department General Fund Summary

	Actual 05-06 *	Actual 06-07 *	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	-	-	763,141	803,291	934,340
Supplies & Services	-	-	528,008	809,669	818,650
Capital Improvrmnts	-	-	-	137,226	15,000
Total for Department	-	-	1,291,149	1,750,185	1,767,990
Less General Fnd Cost Allocatns	-	-	(648,120)	(981,739)	(861,900)
Net Total Department	-	-	643,029	768,446	906,090

* Prior to Fiscal Year 2007-08, the Finance Department was accounted for in an internal service fund

Department By Division

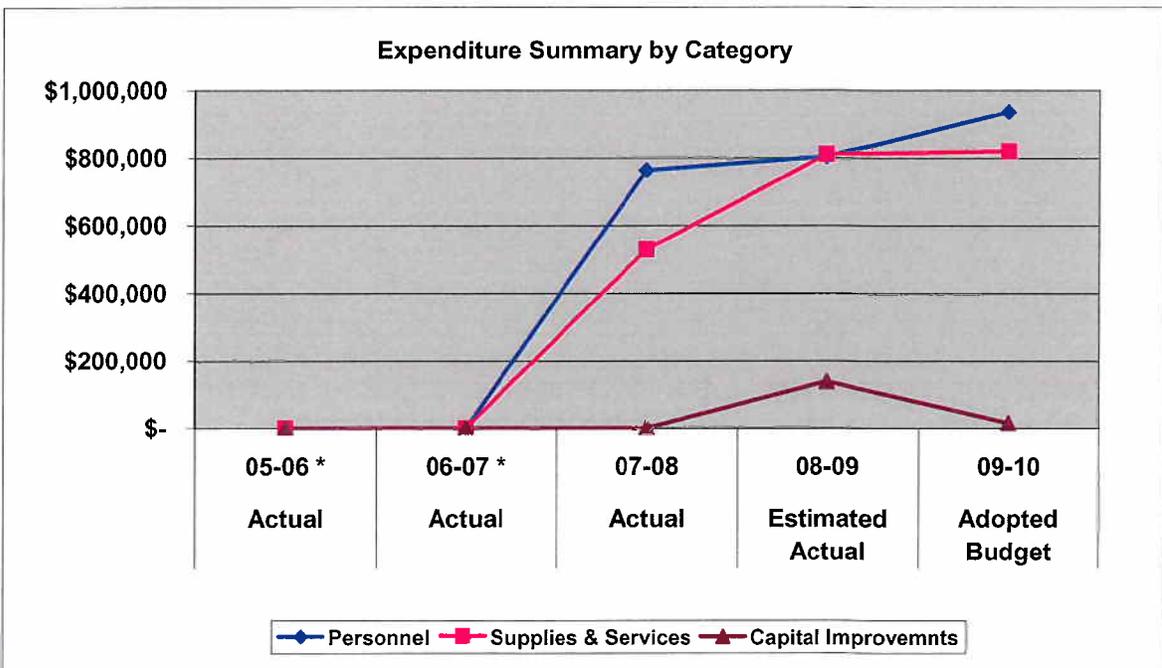
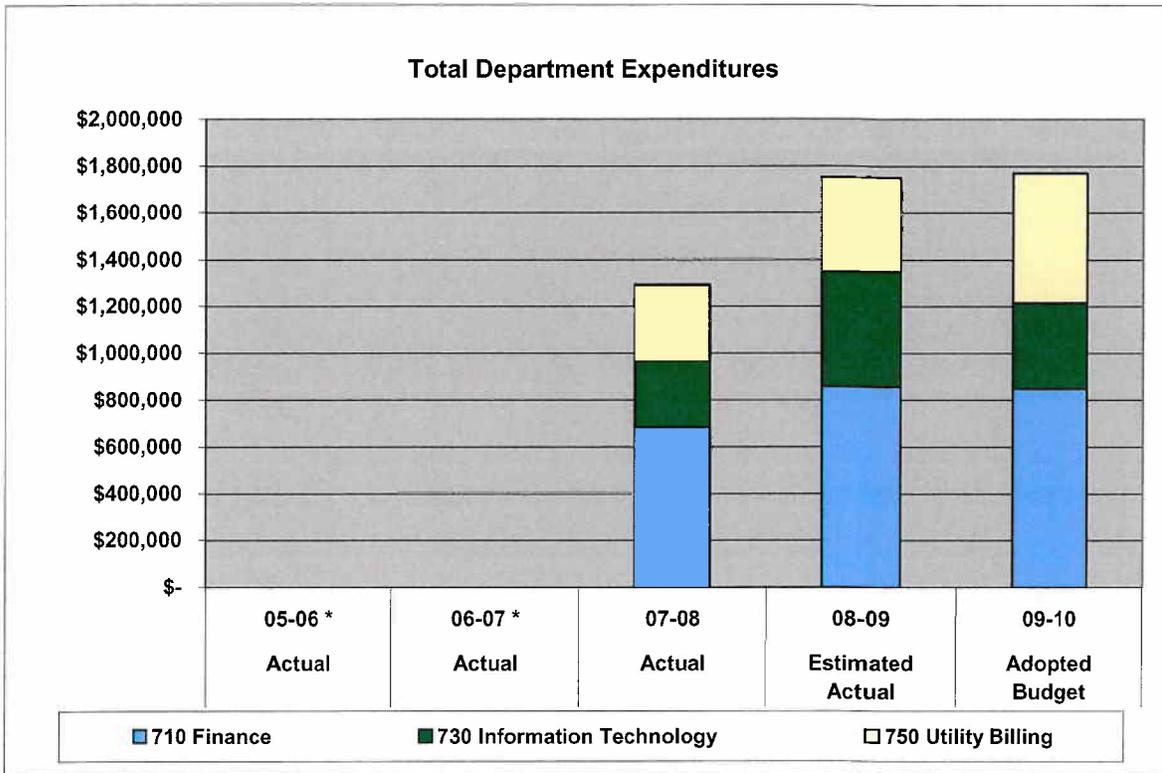
710 Finance	-	-	681,895	857,606	848,850
730 Information Technology	-	-	282,620	491,185	364,940
750 Utility Billing	-	-	326,634	401,395	554,200
Total for Department	-	-	1,291,149	1,750,185	1,767,990

Revenues / Funding Sources - See Divisions for Details

710 Finance	-	-	(251,895)	(277,606)	(270,400)
730 Information Technology	-	-	(64,500)	(89,446)	(85,200)
750 Utility Billing	-	-	(326,634)	(401,395)	(554,200)
Net Department Funding Sources	-	-	(643,029)	(768,447)	(909,800)
Other General Fund Sources	-	-	(648,120)	(981,738)	(858,190)
Total Rev / Funding Sources	-	-	(1,291,149)	(1,750,185)	(1,767,990)

	Budget 08-09	Budget 09-10	Comments
Department Staffing - FTE's			
710 Finance	4.90	4.90	There were no staffing changes in FY 2009-10
730 Information Technology	0.20	0.20	
750 Utility Billing	3.20	3.20	
Total Staffing	8.30	8.30	

Finance Department General Fund Summary



Finance

Finance Division

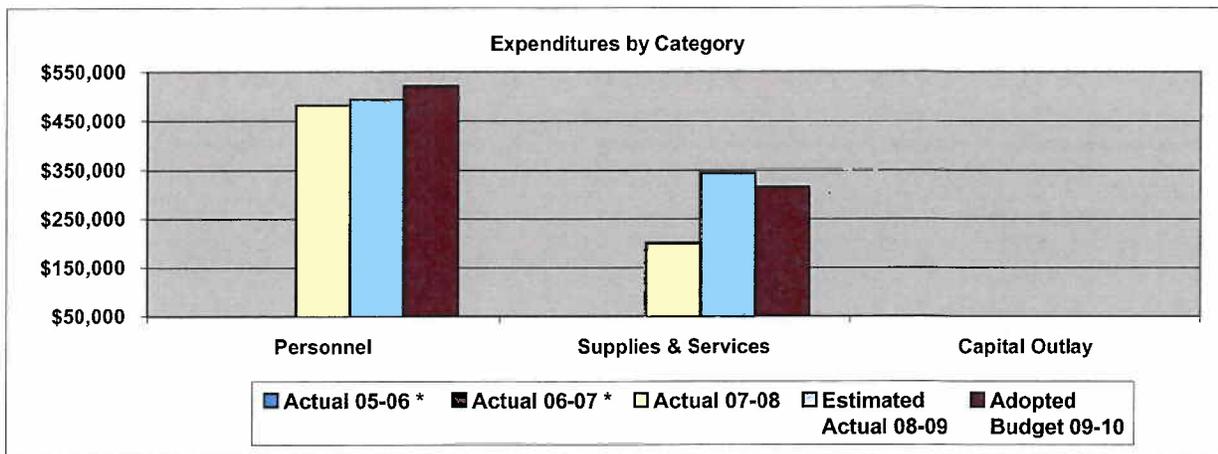
Div. No. 710

Mission: Maintains financial records, invests City's money, oversees the annual audit and prepares narrative for audit report, maintains Business Licenses and Miscellaneous Receivables

Category	Actual 05-06 *	Actual 06-07 *	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel			481,292	493,355	\$ 520,700
Supplies & Services			200,603	343,110	313,150
Capital Outlay				21,140	15,000
Total Division	-	-	681,895	857,606	848,850
Less General Fund Cost Allocations	-	-	(430,000)	(580,000)	(582,200)
Net Total Division	-	-	251,895	277,606	266,650
Revenues / Funding Sources					
General Fees			(4,140)	(4,135)	(3,000)
Interest Earnings			-	-	-
Miscellaneous Revenues			(28)	(3,435)	(500)
Interfund Transfers in			(247,727)	(270,036)	(266,900)
Total Division Sources	-	-	(251,895)	(277,606)	(270,400)
Other General Fund Sources	-	-	(430,000)	(579,999)	(578,450)
Total Rev / Funding Sources \$	-	-	(681,895) \$	(857,606)	(848,850)

* Note: Prior to Fiscal Year 2007-08, the Finance Department was accounted for in an internal service fund

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Accounting Assistant II	0.70	0.70	There were no staffing changes in FY 2009-10
Accounting Technician	2.00	2.00	
Administrative Assistant	0.30	0.30	
Finance Director	0.60	0.60	
Finance Manager	1.30	1.30	
Total FTE's	4.90	4.90	



Finance

Information Technology

Div. No. 730

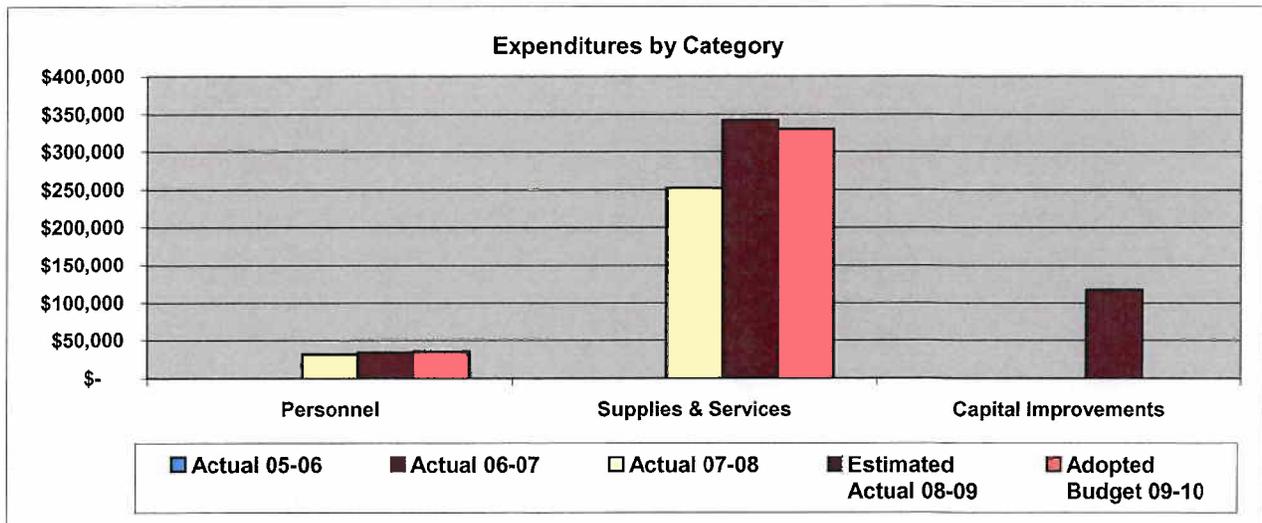
Mission:

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

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel			31,333	33,501	\$ 35,240
Supplies & Services			251,287	341,599	329,700
Capital Improvements			-	116,086	-
Total Division	-	-	282,620	491,185	364,940
Less General Fund Cost Allocations			(218,120)	(401,739)	(279,700)
Net Total Division	-	-	64,500	89,446	85,240
Revenues / Funding Sources					
Miscellaneous Revenues					
Interfund Transfers in			(64,500)	(89,446)	(85,200)
Total Division Sources	-	-	(64,500)	(89,446)	(85,200)
Other General Fund Sources	-	-	(218,120)	(401,739)	(279,740)
Total Rev / Funding Sources \$	-	-	(282,620)	(491,185)	\$ (364,940)

* Note: Prior to Fiscal Year 2007-08, the Finance Department was accounted for in an internal service fund

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Finance Director	0.20	0.20	There were no staffing changes in FY 2009-10
Total FTE's	0.20	0.20	



Finance

Utility Billing

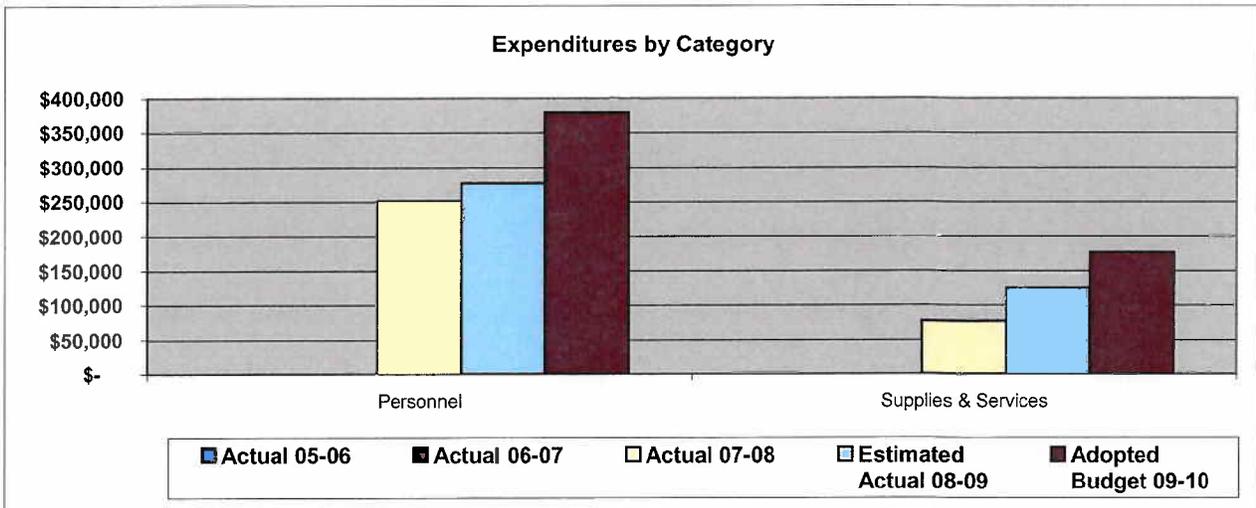
Div. No. 750

Mission:

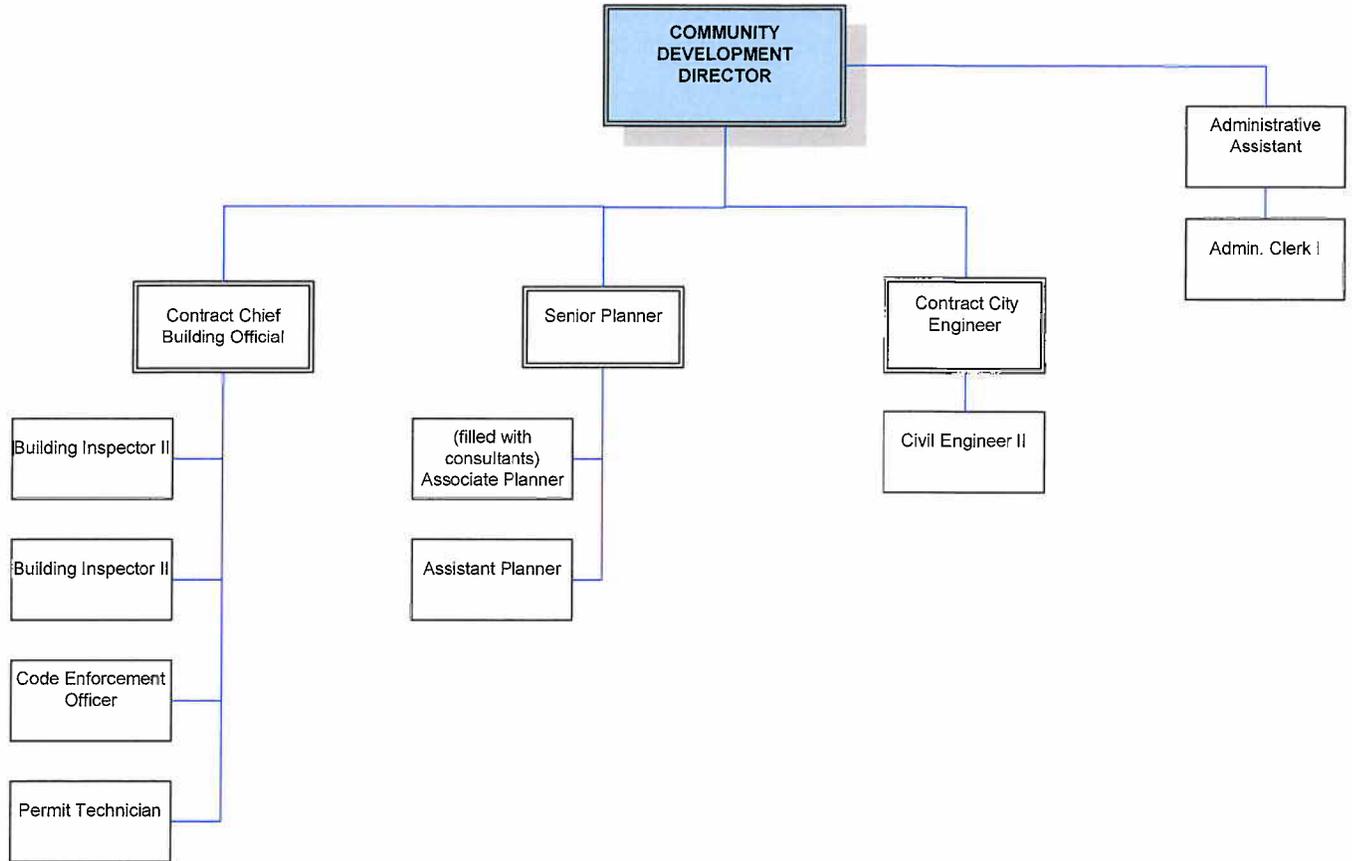
To prepare Monthly Utility Billing, receive customer payments, provides customer service at the public counter and over the phone.

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel			250,515	276,435	\$ 378,400
Supplies & Services			76,119	124,960	175,800
Total Division	-	-	326,634	401,395	554,200
Revenues / Funding Sources					
Miscellaneous Revenues					
Interfund Transfers in			(326,634)	(401,395)	(554,200)
Total Division Sources	-	-	(326,634)	(401,395)	(554,200)
Other General Fund Sources	-	-	-	-	-
Total Rev / Funding Sources \$	-	-	(326,634)	(401,395)	\$ (554,200)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Accounting Assistant II	1.30	1.30	There were no staffing changes in FY 2009-10
Accounting Assistant III	1.00	1.00	
Finance Director	0.20	0.20	
Finance Manager	0.70	0.70	
Total FTE's	3.20	3.20	



COMMUNITY DEVELOPMENT



Community Development

The Department provides services and information related to building permits, community preservation, development projects, economic development, and planning activities for the City of American Canyon.

Accomplishments for Fiscal Year 2008-09

Planning

- Prepared the environmental review for the Urban Limit Line MOU with the County of Orange
- Prepared rezoning for the Headwaters, Atkins and Panattoni properties
- Lead an interdepartmental team to combat Graffiti
- Perfected the Napa Junction 3 approval consistent with the Court Writ
- Coordinated in-house review of LAFCO's draft Municipal Services Review
- Presented permanent ordinances to the City Council on the Senior Housing Conversion, Illegal Use and Adult Businesses
- Approved major projects including the Lombard Wine Storage Warehouses, and Oat Hill Wineries consistent with streamlined development review procedures
- Commenced the Housing Element update
- Joined five other Napa County Cities and the County in joining ICLEI to stay abreast of Green building innovations and regulations
- Worked closely with NCTPA on Napa's Transportation Future planning effort
- Progressed with comprehensive review of the development review process

Building & Code Enforcement

- Implemented the ACT Now building permit fee reduction program
- The successful move from 3423 Broadway to 4381 Broadway
- Issued permits for 65 new single family dwellings and 33 commercial permits.
- Certificate of Occupancy - Holiday Inn Express and Hannah Ct. Warehouse "A"
- Approved construction permits for Kendall Jackson Warehouse, Sonic Burger, Big Easy, Tenant improvements for Hannah Ct. Warehouse "A" and Hess Winery Tank Installation
- Participated in the creation of the "Streamline Services " Reference Manual
- Completed 4,201 inspections
- Established working cash drawer for the front counter

Building & Code Enforcement (Accomplishments Continued)

- Daily reconciliation of receipts for Building, Engineering & Planning in Springbrook
- Final inspections on 79 single family dwellings and 33 tenant improvements
- Opened 279 Code Enforcement cases
- Closed 284 Code Enforcement cases
-

Development Engineering

- Released a draft Citywide Circulation Study
- Integrated Development Engineering from the Public Works Department into the new Community Development Department
- Hired a City Engineer

Goals for Fiscal Year 2009-10

- Complete the development review process update
- Present standard conditions of approval to the City Council for adoption
- Submit a revised Sign Ordinance to the Mayor and City Council
- Complete work with Traffic Review Panel and present revised traffic impact fees to the City Council.
- Complete the Housing Element update
- In conjunction with the Public Works Department, prepare a long and short-term Highway 29 Corridor Plan strategy to the Mayor and City Council
- Submit a formal code enforcement program, including a graffiti removal element, to the Mayor and City Council
- In conjunction with the City Manager and Public Works Departments, present a community Financing District Model to undertake key infrastructure improvements for the new developing areas of American Canyon
- Submit a LAFCO application to annex the future American Canyon High School site, Clarke Ranch West, the Eucalyptus Grove and Town Center
- Evaluate and present a General Plan Amendment to revise the City's Circulation and Land Use Elements consistent with the updated traffic impact fee analysis

Community Development Department General Fund Summary

	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	827,392	867,074	948,364	1,058,140	1,411,570
Supplies & Services	720,798	636,657	533,606	342,385	311,480
Transfers Out to Other Funds	19,100	21,600	49,200	20,200	76,100
Support Services Charges	273,200	211,400	360,925	385,380	384,800
Total for Department	1,840,490	1,736,731	1,892,095	1,806,105	2,183,950

Department By Division

310 Planning	500,267	628,076	534,771	463,940	772,090
320 Economic Development	125,462	76,418	114,542	106,660	114,360
330 Housing Services	68,962	75,320	86,515	141,485	86,830
350 Building and Safety	1,145,799	956,917	1,156,267	1,094,020	916,970
370 City Engineer	-	-	-	-	293,700
Total Department	1,840,490	1,736,731	1,892,095	1,806,105	2,183,950

Revenues / Funding Sources - See Divisions for Details

310 Planning	(138,292)	(98,754)	(82,872)	(37,300)	(287,000)
320 Economic Development	-	-	-	-	-
330 Housing Services	-	-	-	-	-
350 Building and Safety	(983,171)	(358,657)	(581,903)	(499,890)	(486,600)
370 City Engineer	-	-	-	-	(265,000)

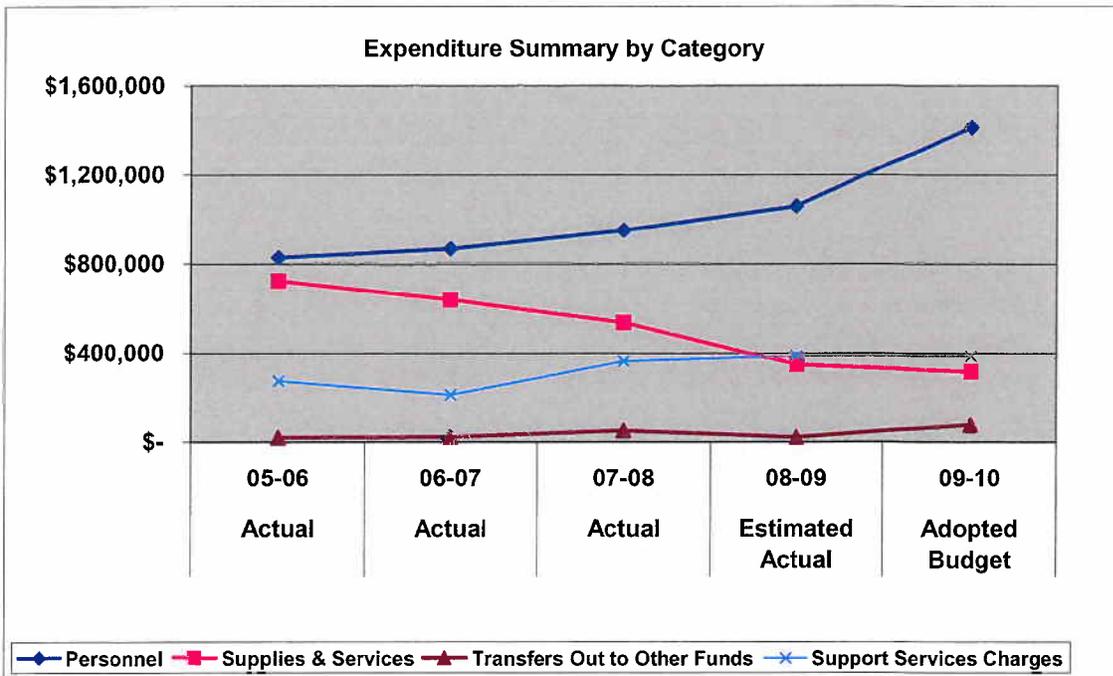
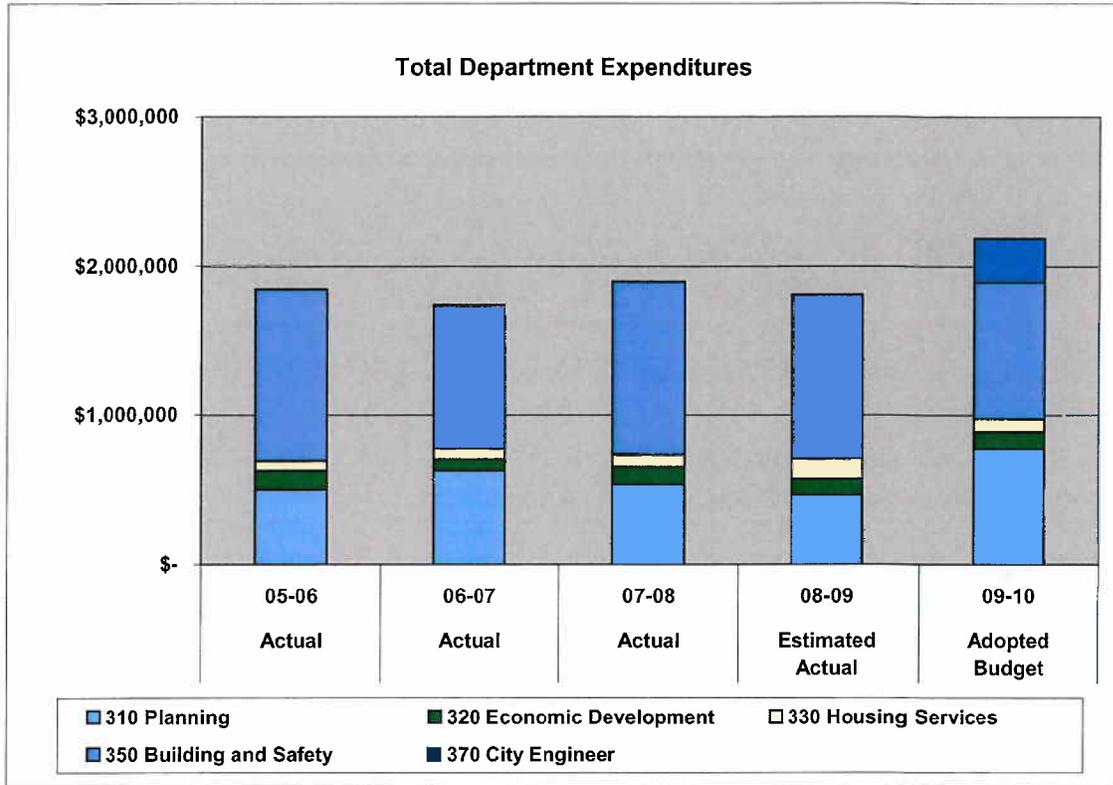
Net Department Funding Sources (1,121,463) (457,411) (664,775) (537,190) (1,038,600)

Other General Fund Sources (719,027) (1,279,320) (1,227,320) (1,268,915) (1,145,350)

Total Rev / Funding Sources (1,840,490) (1,736,731) (1,892,095) (1,806,105) (2,183,950)

	Budget 08-09	Budget 09-10	Comments
Department Staffing - FTE's			
310 Planning	2.20	4.30	
320 Economic Development	0.40	0.45	
330 Housing Services	1.20	0.50	
350 Building and Safety	8.00	5.90	
370 City Engineer	-	1.30	
Total Staffing	11.80	12.45	

Community Development Department General Fund Summary



Community Deveelopment

Planning Division

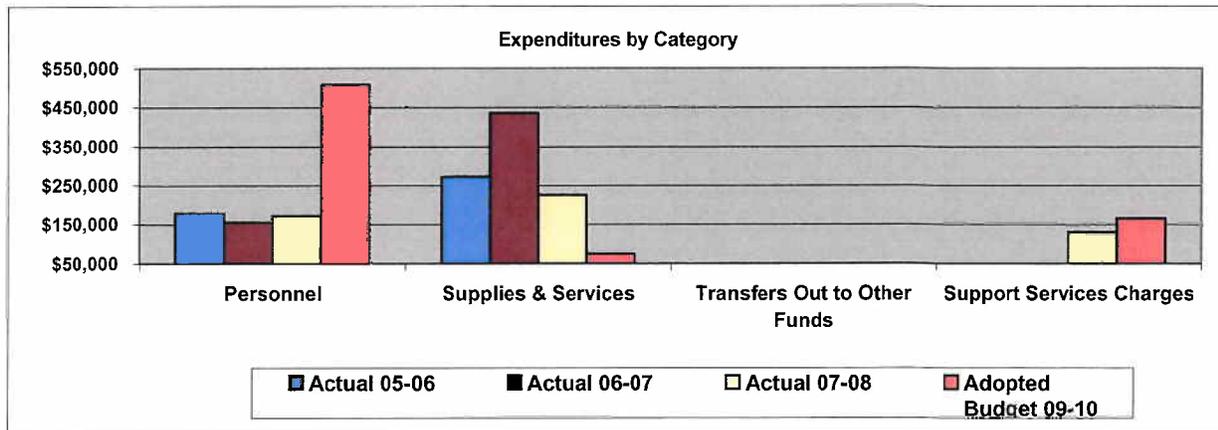
Div. No. 310

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

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 179,106	154,361	170,341	221,500	\$ 507,710
Supplies & Services	271,661	434,115	225,230	96,580	74,080
Transfers Out to Other Funds	2,300	2,600	9,700	4,000	26,800
Support Services Charges	47,200	37,000	129,500	141,860	163,500
Total Division	500,267	628,076	534,771	463,940	772,090

Revenues / Funding Sources					
Planning Permits	(27,480)	(21,630)	(20,490)	(7,000)	(167,000)
Home Occupation Permits	(2,259)	(1,980)	(2,048)	(2,000)	(1,500)
Subdivision Fees	(16,272)	(25,482)	(952)		(3,000)
Gen Plan/Zoning Fees	(22,405)	(6,249)	(3,478)	(11,900)	(5,000)
Grading Permits	(9,138)	(4,835)	(22,470)	(6,800)	(10,000)
Specific Plan Fees	-	-	-		(100,000)
Miscellaneous Revenues	(60,738)	(38,578)	(33,434)	(9,600)	(500)
Total Division Sources	(138,292)	(98,754)	(82,872)	(37,300)	(287,000)
Other General Fund Sources	(361,975)	(529,322)	(451,899)	(426,640)	(485,090)
Total Rev / Funding Sources	\$ (500,267)	(628,076)	(534,771)	\$ (463,940)	(772,090)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Administrative Clerk I	0.30	0.50	
Community Development Director	0.40	0.55	
Administrative Assistant	0.30	0.55	
Sr. Planner	0.40	0.85	
Assistant Planner	0.30	0.85	
Associate Planner	0.50	1.00	
Total FTE's	2.20	4.30	



Community Develeopment

Economic Development

Div. No. 320

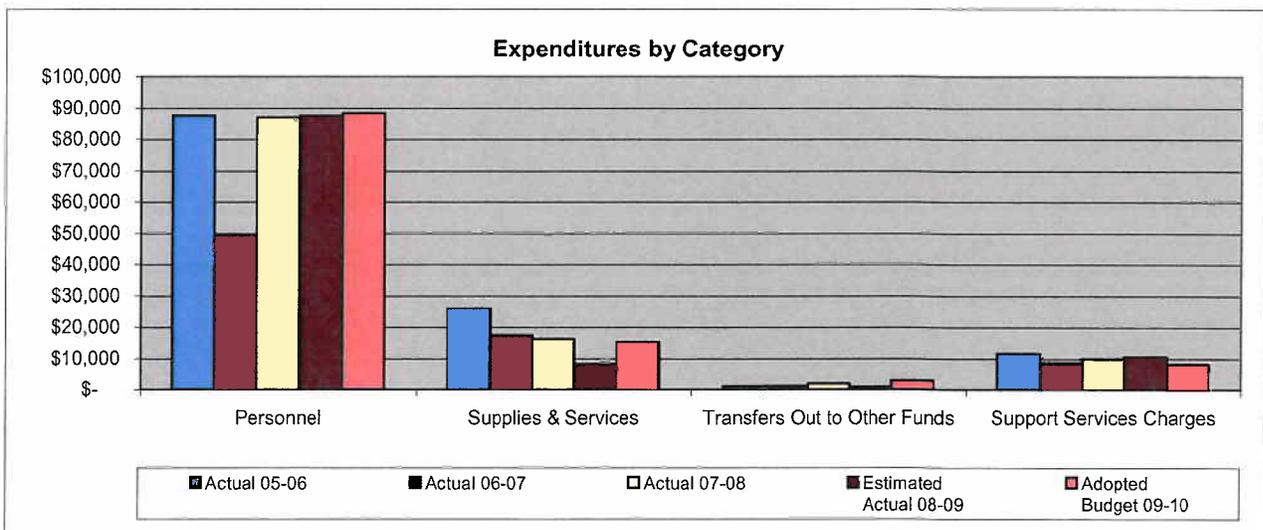
Mission: To provide economic development services to the citizens of the City and surrounding area thereby adding to the tax base of the City.

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 87,374	49,465	86,759	87,260	\$ 88,260
Supplies & Services	25,688	17,353	16,083	8,200	15,100
Transfers Out to Other Funds	900	1,000	1,800	700	2,800
Support Services Charges	11,500	8,600	9,900	10,500	8,200
Total Division	125,462	76,418	114,542	106,660	114,360

Revenues / Funding Sources

Other General Fund Sources	(125,462)	(76,418)	(114,542)	(106,660)	(114,360)
Total Rev / Funding Sources	\$ (125,462)	\$ (76,418)	\$ (114,542)	\$ (106,660)	\$ (114,360)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Administrative Assistant	-	0.10	
Community Development Director	0.20	0.15	
City Manager	0.20	0.20	
Total FTE's	0.40	0.45	



Community Devevelopment

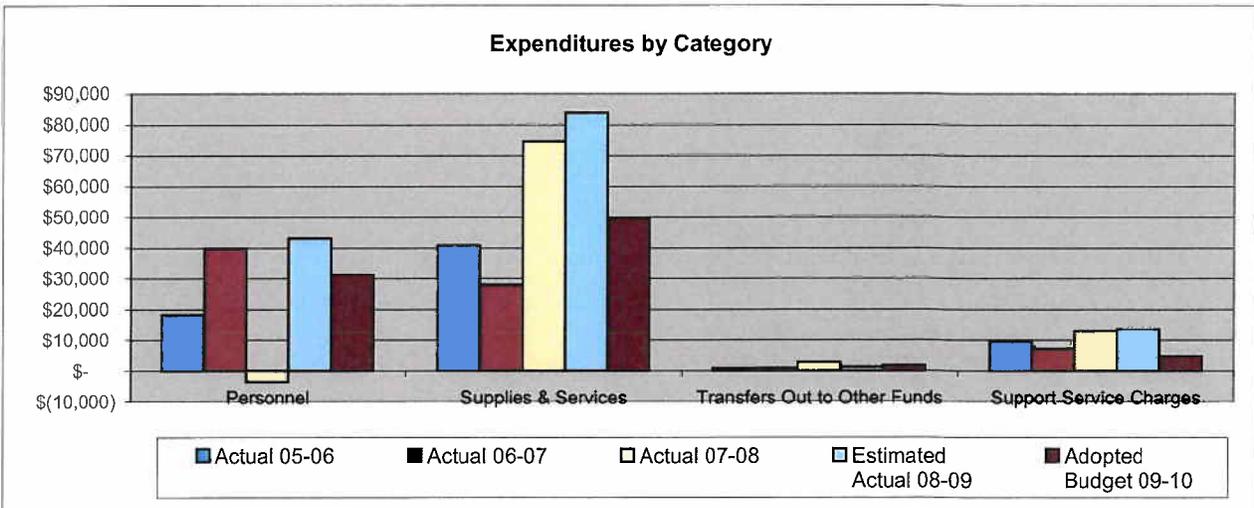
Housing Services

Div. No. 330

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

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 18,132	39,712	(3,618)	43,020	\$ 31,130
Supplies & Services	40,730	27,808	74,633	83,865	49,500
Transfers Out to Other Funds	700	800	2,600	1,100	1,600
Support Service Charges	9,400	7,000	12,900	13,500	4,600
Total Division	68,962	75,320	86,515	141,485	86,830
Revenues / Funding Sources					
Other General Fund Sources	(68,962)	(75,320)	(86,515)	(141,485)	(86,830)
Total Rev / Funding Sources	\$ (68,962)	\$ (75,320)	\$ (86,515)	\$ (141,485)	\$ (86,830)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Sr. Planner	0.30	0.05	
Community Development Director	-	0.05	
Administrative Assistant	-	0.05	
Assistant Planner	-	0.10	
Associate Planner	0.30	-	
Total FTE's	1.20	0.50	



Community Deveelopment

Building and Safety

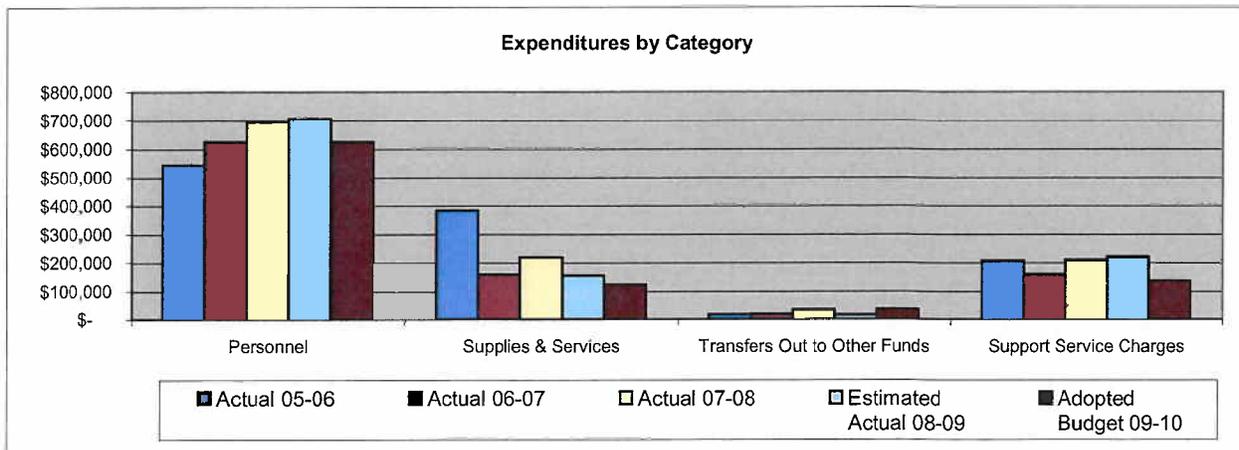
Div. No. 350

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

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 542,780	623,536	694,882	706,360	\$ 623,270
Supplies & Services	382,719	157,381	217,660	153,740	121,700
Transfers Out to Other Funds	15,200	17,200	35,100	14,400	36,800
Support Service Charges	205,100	158,800	208,625	219,520	135,200
Total Division	1,145,799	956,917	1,156,267	1,094,020	916,970

Revenues / Funding Sources	05-06	06-07	07-08	08-09	09-10
Building Permits	(730,068)	(256,543)	(410,608)	(403,000)	(350,000)
Issuance Fees	(41,716)	(18,124)	(9,949)	-	(10,200)
Building Plan Check Fees	(163,595)	(66,569)	(93,106)	(87,400)	(120,000)
Title 24 Fee	(45,619)	(9,693)	(33,242)	(240)	(300)
Special Investigation	(1,230)	(821)	(22,101)	(700)	(500)
Other Fines and Fees	(943)	(6,462)	(12,576)	(8,530)	(5,500)
Miscellaneous Revenues		(445)	(321)	(20)	(100)
Total Division Sources	(983,171)	(358,657)	(581,903)	(499,890)	(486,600)
Other General Fund Sources	(162,628)	(598,260)	(574,364)	(594,130)	(430,370)
Total Rev / Funding Sources	\$ (1,145,799)	(956,917)	(1,156,267)	(1,094,020)	\$ (916,970)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Assistant Planner	0.50	0.05	
Sr. Planner	0.30	0.10	
Community Development Director	0.40	0.10	
Administrative Assistant	0.70	0.15	
Administrative Clerk I	0.70	0.50	
Code Enforcement Officer	1.00	1.00	
Permit Technician	1.00	1.00	
Building Inspector II	2.00	2.00	
Chief Building Official	1.00	1.00	
Associate Planner	0.40	-	
Total FTE's	8.00	5.90	



Community Deveelopment

City Engineer

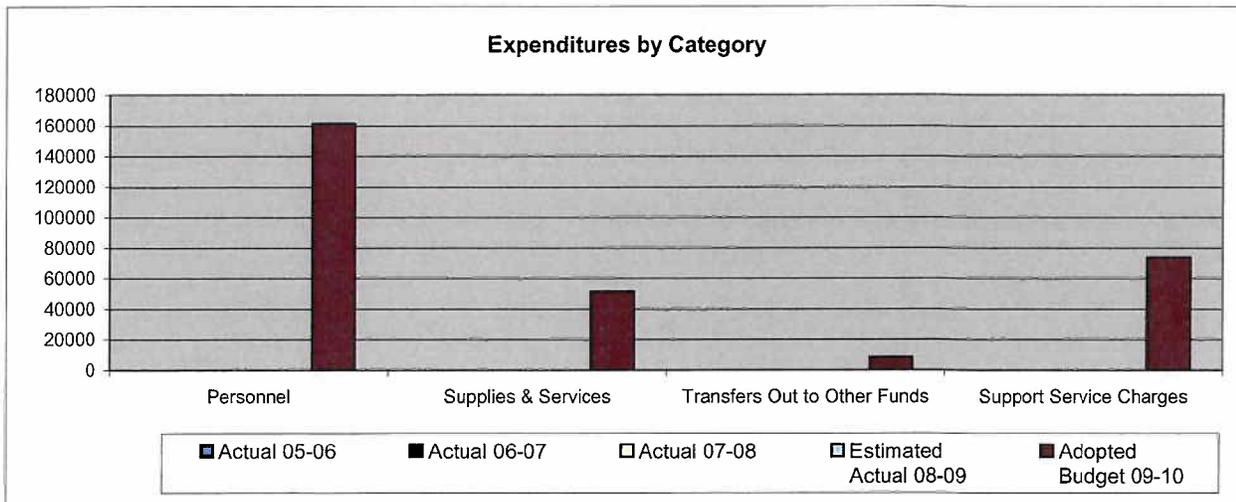
Div. No. 370

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

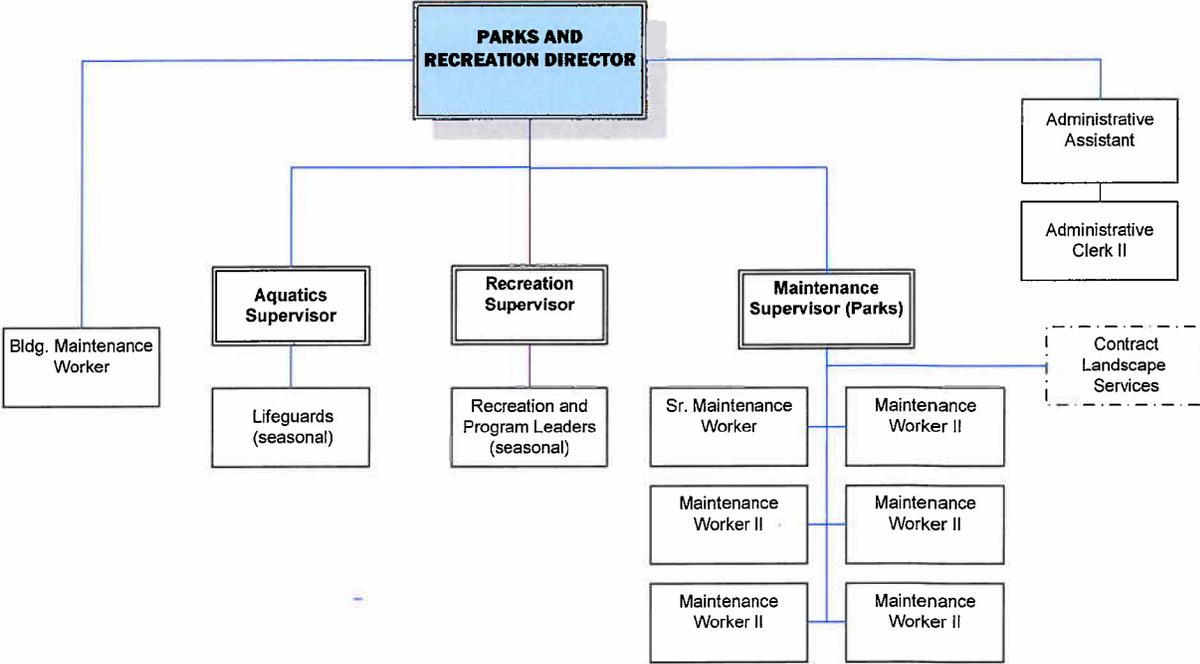
Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel		This is a new division and budget for fiscal year 2009-10			\$ 161,200
Supplies & Services					51,100
Transfers Out to Other Funds					8,100
Support Service Charges					73,300
Total Division	-	-	-	-	293,700

Revenues / Funding Sources					
Discretionary Planning Applications					(75,000)
County Building Permits					(10,000)
Grading/Improvement Permit Review					(180,000)
Total Division Sources	-	-	-	-	(265,000)
Other General Fund Sources	-	-	-	-	(28,700)
Total Rev / Funding Sources \$	-	-	-	-	\$ (293,700)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Community Development Director	-	0.15	This is divisions first budget for fiscal year 2009-10
Administrative Assistant	-	0.15	
Civil Engineer II	-	1.00	
Total FTE's	-	1.30	



PARKS AND RECREATION



Parks and Recreation Department

The Parks and Recreation Department performs a variety of functions, as described below, that serve the residents of American Canyon. The Department strives to enhance the quality of life in American Canyon through programs, parks, facilities and services.

- The Department plans and supervises all City-sponsored recreation classes, programs and special events as well as youth and adult sports, and senior citizen programs. The Department oversees the operation of the Phillip West Aquatic Center and aquatic programs such as swim lessons, open swim, fitness swim, and swim team.
- The Parks and Recreation Department Director performs a variety of duties related to the planning and development of new parks and recreation facilities as well as the improvement of existing parks
- The Department is responsible for the City's operation of the Community Center gym, Recreation Center and for all park and recreation facility scheduling and rental.
- The Department provides staff support for the Parks and Community Services Commission and the Open Space Advisory Committee. This involves staffing Commission and Committee meetings, developing and distributing agenda packets and providing required research and report writing.
- The Department is responsible for the City's Building Maintenance function and the Park Maintenance function.
- The Parks and Recreation Department serves as the City's public transportation liaison to the Napa County Transportation and Planning Agency and the Parks and Recreation Director represents the City on the NCTPA's Technical Advisory Committee.

Accomplishments for Fiscal Year 2008-2009

- Secured funding for two pedestrian/bicycle bridges that will be built as a part of the Broadway Improvement Project.
- Veterans Memorial Park and Shenandoah Park were completed and opened to the public.
- Continued efforts to improve overall park maintenance and establish park maintenance standards through both in-house and contract landscape maintenance.
- Kimberly Flood Control, Water Quality, and Park Master Plan was completed and adopted by City Council.
- Started a successful "Movies in the Park" program at Main Street Park.
- Held successful and well attended Grand Opening festivities for Veterans Memorial Park, Shenandoah Park and City Hall.
- The Building Maintenance division played a major role in the move to the new City Hall.

Goals for Fiscal Year 2009-2010

- Completion of the Parks and Community Services Master Plan.
- Complete Request for Proposals (RFP's) and rebid the City's security alarm contract and janitorial contract.
- Consolidate all existing landscape maintenance contracts into a total of three contracts through the development of new Requests for Proposals that combine existing contracts.
- Water Conservation Program for City Parks and Landscaped Areas.

Parks and Recreation Department General Fund Summary

Park and Rec Department Programs except Park Maintenance were accounted for in a special revenue fund prior to FY 07-08

	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	533,266	560,778	1,061,635	1,098,178	1,518,900
Supplies & Services	93,550	111,590	346,955	458,193	815,650
Capital Improvements	-	-			
Transfers Out to Other Funds	30,200	17,200	50,000	26,900	69,500
Support Service Charges	187,500	148,300	279,700	282,820	383,400
Total for Department	844,516	837,868	1,738,290	1,866,091	2,787,450
Less General Fund Cost Allocations		-	(156,404)	(178,770)	(239,200)
Net Total Department	844,516	837,868	1,581,886	1,687,321	2,548,250

Department By Division

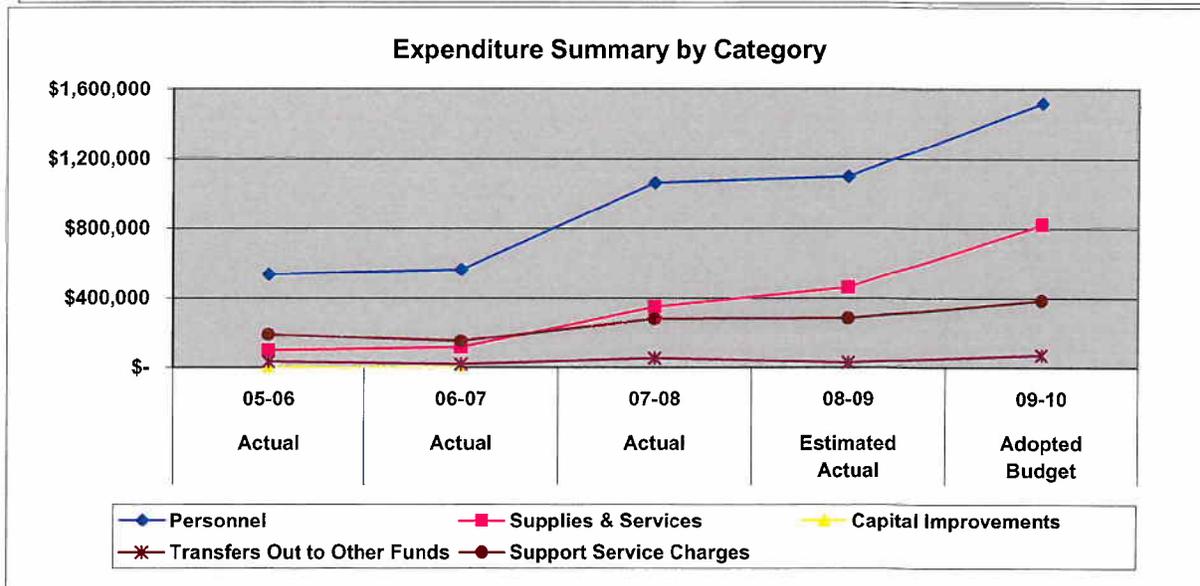
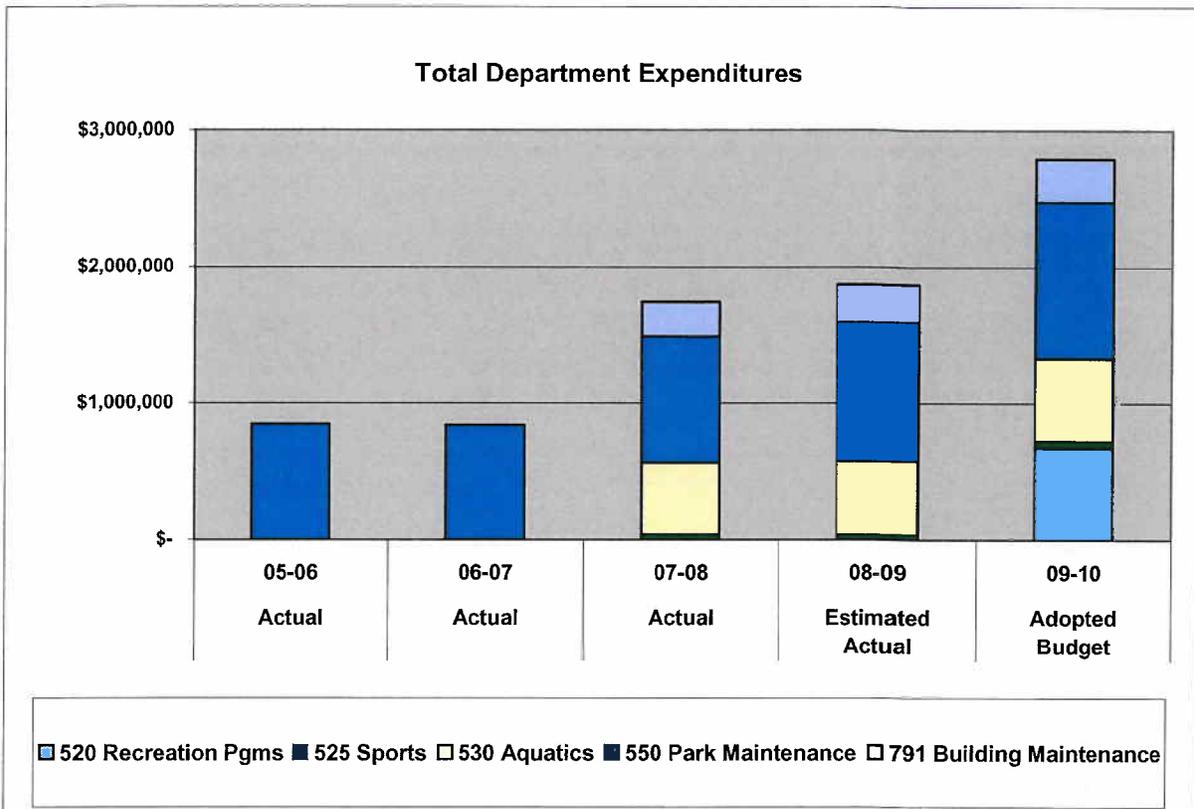
520 Recreation Pgms					676,600
525 Sports	-	-	35,665	37,275	47,600
530 Aquatics	-	-	525,520	539,789	604,450
550 Park Maintenance	844,516	837,868	921,301	1,017,752	1,145,300
791 Building Maintenance	-	-	255,804	271,275	313,500
Total for Department	844,516	837,868	1,738,290	1,866,091	2,787,450

Revenues / Funding Sources - See Divisions for Details

520 Recreation Pgms	-	-	(195,357)	(182,350)	(155,100)
525 Sports	-	-	(28,181)	(28,715)	(29,000)
530 Aquatics	-	-	(106,140)	(85,450)	(80,200)
550 Park Maintenance	(10,100)	(31,900)	(32,920)	(33,800)	(34,000)
791 Building Maintenance	-	-	(99,400)	(92,505)	(74,400)
Department Funding Sources	(10,100)	(31,900)	(461,998)	(422,820)	(372,700)
Other General Fund Sources	(834,416)	(805,968)	(1,276,292)	(1,443,271)	(2,414,750)
Total Rev / Funding Sources	(844,516)	(837,868)	(1,738,290)	(1,866,091)	(2,787,450)

	Budget 08-09	Budget 09-10	Comments
Department Staffing - FTE's			
520 Recreation Pgms	2.80	2.80	
525 Sports	-	-	For fiscal year 2009-10, there was only
530 Aquatics	2.40	2.35	minor staff allocation changes to the department
550 Park Maintenance	5.75	6.00	
791 Building Maintenance	1.10	1.15	
Total Staffing	12.05	12.30	

Parks and Recreation Department General Fund Summary



Recreation Programs

Div. No. 520

Mission:

To Provide Recreation Activities and services to the Community

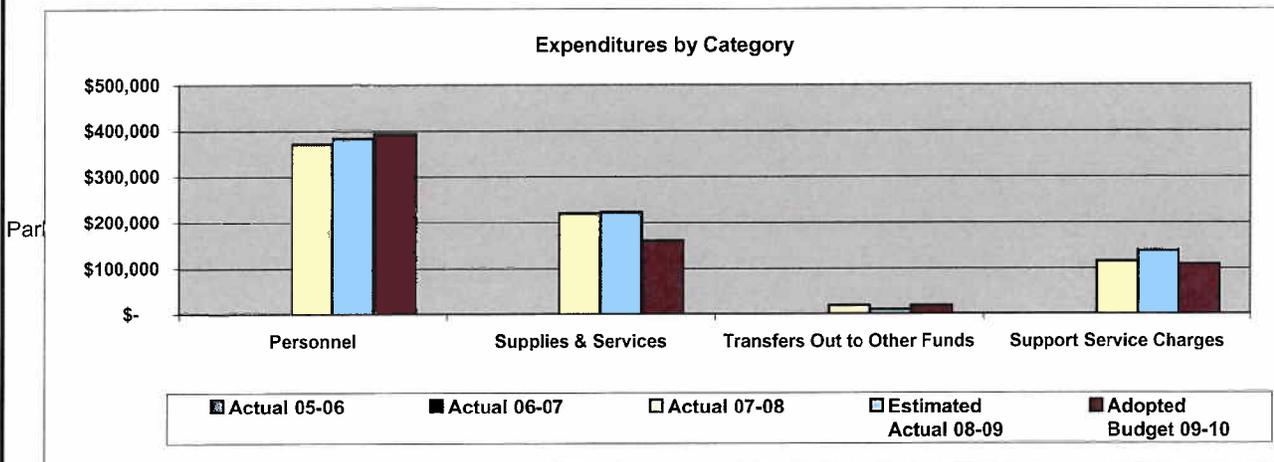
The Rec Program was accounted for in a special revenue fund prior to FY 07-08

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ -	-	370,871	383,220	\$ 392,900
Supplies & Services	-	-	219,123	222,055	158,900
Transfers Out to Other Funds	-	-	17,600	9,200	17,500
Support Service Charges	-	-	114,100	137,720	107,300
Total Division	-	-	721,694	752,195	676,600

Revenues / Funding Sources

Recreation Fees and Charges			(130,177)	(120,300)	(121,500)
Facility Rentals			(30,592)	(20,550)	(22,100)
Other			(34,588)	(41,500)	(11,500)
Total Division Sources	-	-	(195,357)	(182,350)	(155,100)
Other General Fund Sources	-	-	(526,337)	(569,845)	(521,500)
Total Rev / Funding Sources	\$ -	-	(721,694)	(752,195)	\$ (676,600)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Administrative Assistant	0.50	0.45	
Administrative Clerk II	0.70	0.70	Does not include bus driver
Park & Recreation Director	0.30	0.30	who works as needed at
Recreation Supervisor	1.00	1.00	special events
Maintenance Supervisor	0.05	0.05	
Maintenance Workers	0.25	0.30	
Total FTE's	2.80	2.80	



Sports

Div. No. 525

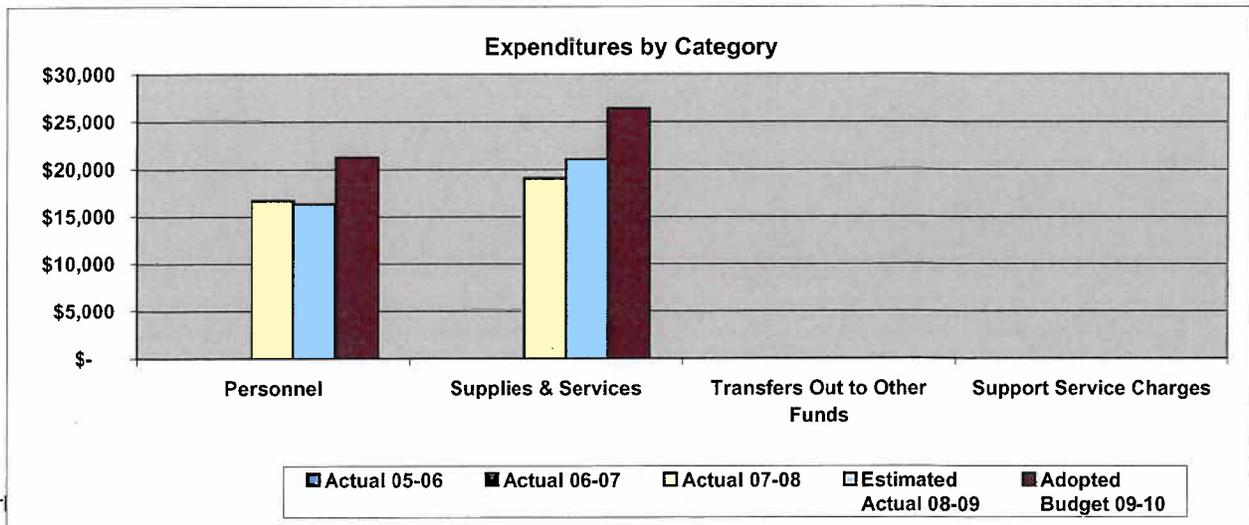
Mission: To Provide Sports Programming; Primarily Year Round Basketball
 The Sports Program was accounted for in a special revenue fund prior to FY 07-08

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel			16,625	16,275	\$ 21,200
Supplies & Services			19,040	21,000	26,400
Transfers Out to Other Funds					
Support Service Charges					
Total Division	-	-	35,665	37,275	47,600
Revenues / Funding Sources					
Sports Program Fees			(27,318)	(27,245)	(28,000)
Other			(863)	(1,470)	(1,000)
Total Division Sources	-	-	(28,181)	(28,715)	(29,000)
Other General Fund Sources			(7,484)	(8,560)	(18,600)
Total Rev / Funding Sources \$	-	-	(35,665) \$	(37,275)	(47,600)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
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Staffing provided by part time and seasonal staff

Total FTE's _____



Part

Aquatics

Div. No. 530

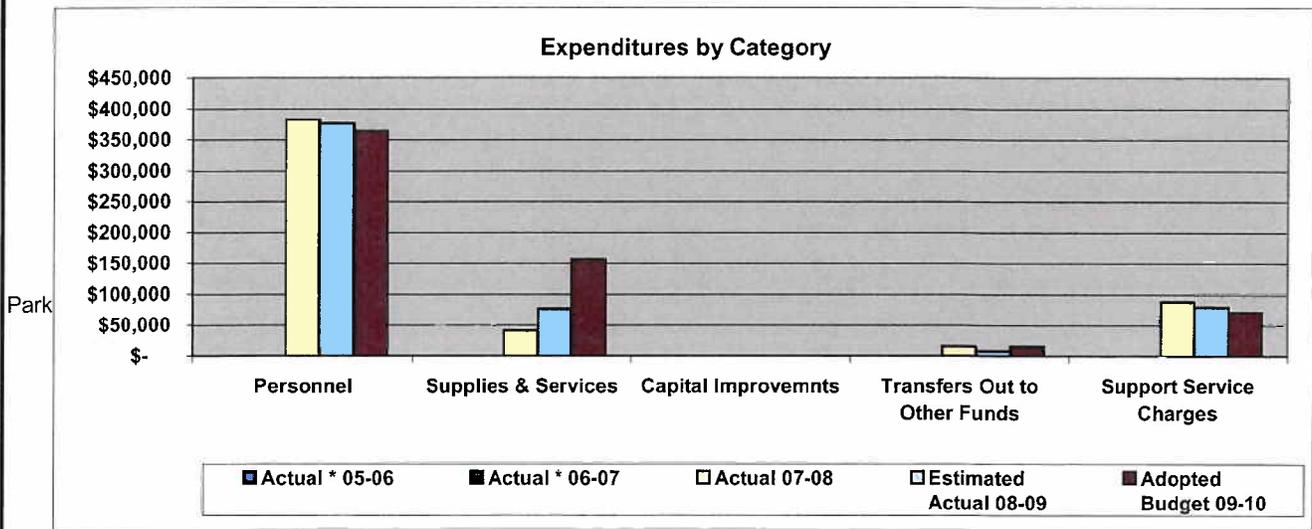
Mission:

Provides Aquatic Programs to the Community

* The Aquatics Program was accounted for in a special revenue fund prior to FY 07-08

Category	Actual * 05-06	Actual * 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel			381,847	376,803	\$ 364,150
Supplies & Services			40,373	75,926	155,300
Capital Improvemnts					
Transfers Out to Other Funds			15,200	7,900	14,600
Support Service Charges			88,100	79,160	70,400
Total Division	-	-	525,520	539,789	604,450
Revenues / Funding Sources					
Swim Lessons / Fees			(104,547)	(84,750)	(79,500)
Other			(1,593)	(700)	(700)
Total Division Sources	-	-	(106,140)	(85,450)	(80,200)
Other General Fund Sources	-	-	(419,380)	(454,339)	(524,250)
Total Rev / Funding Sources \$	-	-	(525,520)	(539,789)	(604,450)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Administrative Assistant	0.50	0.40	
Administrative Clerk II	0.30	0.30	
Aquatics Supervisor	1.00	1.00	
Park and Rec Director	0.30	0.30	
Maintenance Supervisor	0.05	0.05	
Maintenance Worker II	0.20	0.25	
Senior Maintenance Worker	0.05	0.05	
Total FTE's	2.40	2.35	



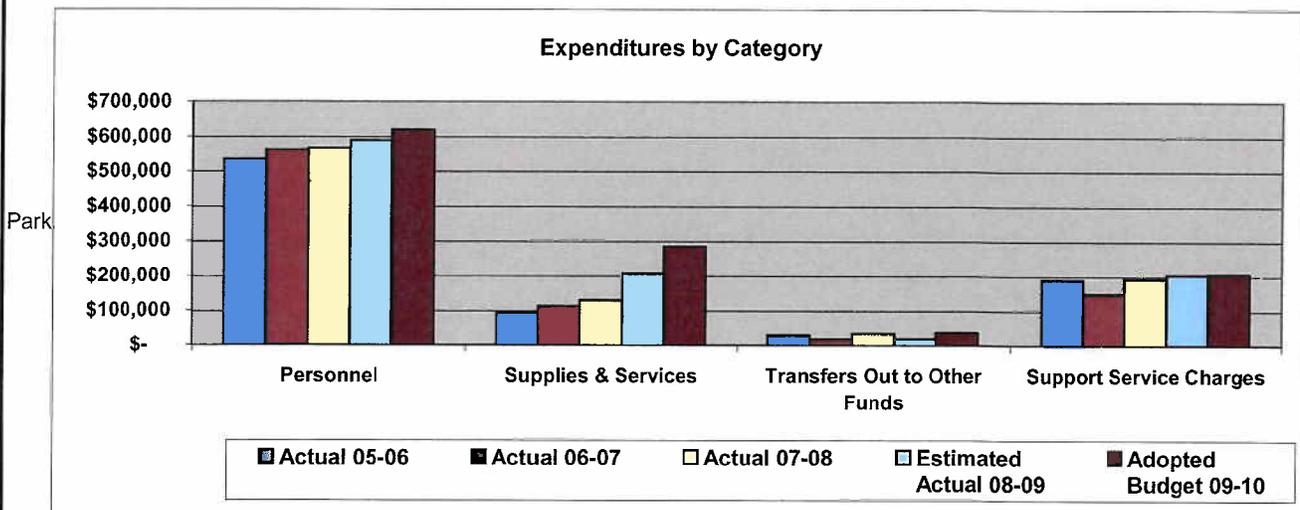
Park Maintenance

Div. No. 550

Mission: Maintenance of all Lawn, Trees and Shrubs in all City Parks and Facilities

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 533,266	560,778	566,043	587,900	\$ 619,350
Supplies & Services	93,550	111,590	128,858	207,192	282,850
Transfers Out to Other Funds	30,200	17,200	34,800	19,000	37,400
Support Service Charges	187,500	148,300	191,600	203,660	205,700
Total Division	844,516	837,868	921,301	1,017,752	1,145,300
Revenues / Funding Sources					
Transfer In from LLAD	(10,100)	(31,900)	(32,920)	(33,800)	(34,000)
Total Division Sources	(10,100)	(31,900)	(32,920)	(33,800)	(34,000)
Other General Fund Sources	(834,416)	(805,968)	(888,381)	(983,952)	(1,111,300)
Total Rev / Funding Sources	\$ (844,516)	(837,868)	(921,301)	(1,017,752)	\$ (1,145,300)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Capital Projects Coordinator	0.60		
Maintenance Supervisor	0.80	0.80	
Senior Maintenance Worker	0.80	0.80	
Maintenance Worker I / II	3.20	4.00	
Senior Civil Engineer	0.05		
Park and Rec Director	0.30	0.30	
Administrative Assistant		0.10	
Total FTE's	5.75	6.00	



Building Maintenance

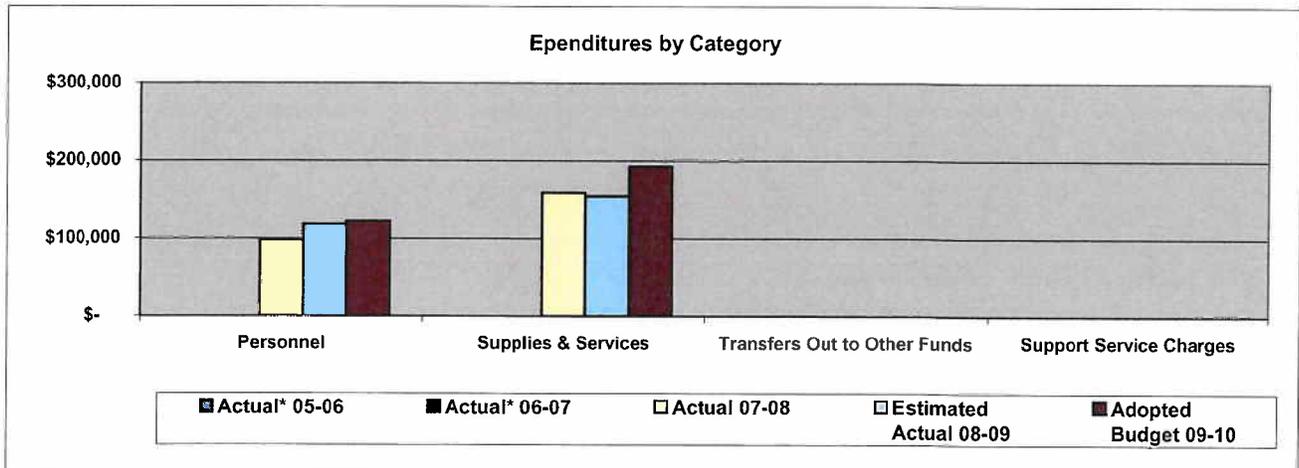
Div. No. 791

Mission: To Maintain all City Facilities to include Janitorial, Security Alarms, Door Locks and Building Related Equipment

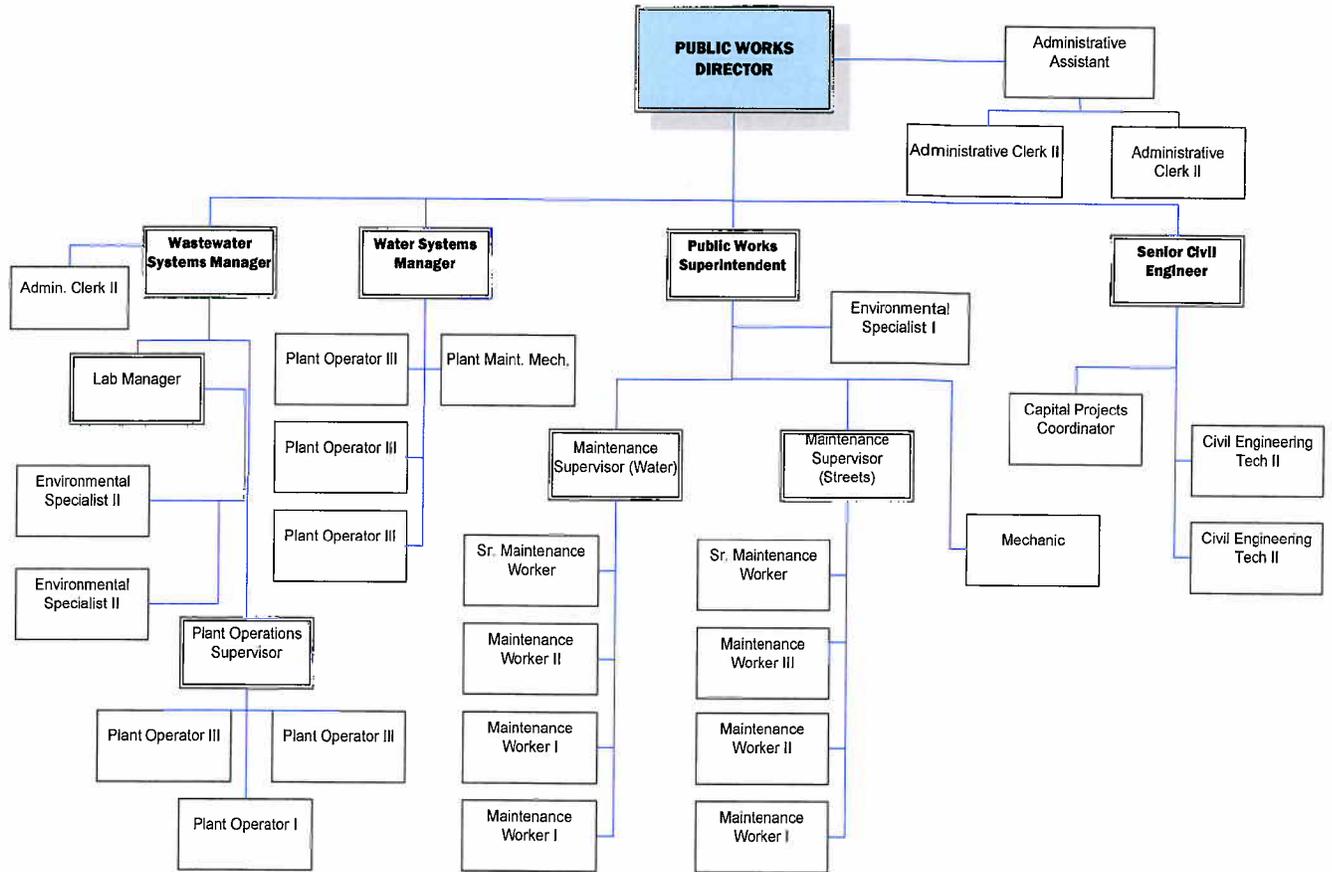
* Building Maintenance was accounted for in an Internal Service Fund prior to FY 07-08

Category	Actual* 05-06	Actual* 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel			97,120	117,200	\$ 121,300
Supplies & Services			158,684	154,075	192,200
Transfers Out to Other Funds					
Support Service Charges					
Total Division	-	-	255,804	271,275	313,500
Less General Fund Cost Allocations		-	(156,404)	(178,770)	(239,200)
Net Total Division	-	-	99,400	92,505	74,300
Revenues / Funding Sources					
Transfers In from Water Fund			(69,500)	(63,070)	(41,900)
Transfers In from Wastewater Fund			(29,900)	(29,435)	(32,500)
Total Division Sources	-	-	(99,400)	(92,505)	(74,400)
Other General Fund Sources	-	-	-	-	100
Total Rev / Funding Sources \$	-	-	(99,400)	(92,505)	\$ (74,300)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Building Maintenance Wkr II	1.00	1.00	
Park & Rec Director	0.10	0.10	
Administrative Assistant		0.05	
Total FTE's	1.10	1.15	



PUBLIC WORKS



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Public Works

The Department is responsible for providing:

- Clean and reliable water for drinking, fire protection and irrigation
- Consistent and effective collection and treatment of wastewater suitable for water recycling
- Safe and serviceable streets, walkways, bikeways, streetlights and traffic signals
- Free-flowing and efficient storm drains, detention basins, channels and creeks
- Consistent and effective pollution prevention programs for storm water and wastewater
- Resourceful and responsive delivery of capital improvement projects park, community building and open space projects
- Efficient and reliable vehicles and equipment
- Responsible management of solid waste
- Response and recovery services in the event of emergencies or natural disasters

Accomplishments for Fiscal Year 2008-09

- Completed Phase 1 of the Integrated Water Management Plan
- Completed a water conservation plan and ordinance
- Completed the plans, specifications and estimates (PS&E) for the 2.0 MG Eastside Potable Water Tank #1 project
- Completed the PS&E for the 2.5 MG Eastside Potable Water Tank #2 (High Pressure) project
- Developed and implemented confined space entry program and administered training for wastewater collection personnel
- Completed the Wastewater Treatment Plant (WWTP) Electrical System Repair project
- Constructed a WWTP Building E level control back-up system to prevent possible overflows
- Installed a polyurethane cover over the chlorine contact basin at the WWTP thereby improving operations
- Developed the conceptual design for the WWTP Upgrade Phase I project

Accomplishments for Fiscal Year 2008-09 (Continued)

- Commenced the WWTP Preliminary Design Report , Phase 1 and 2 project
- Revised and expanded the WWTP industrial inspection program and permitting
- Developed and implemented fats, oils and grease (FOG) and dental amalgam programs to improve the condition of the collection system
- Received recertification of the WWTP laboratory
- Completed the PS&E for 1.0 MG Recycled Water Tank project
- Completed the PS&E for the Annual Water Main Replacement 2008 project and the Recycled Water Pipeline project
- Completed the Green Island Road Improvements, including the Santa Clara Warehouse project recycled water line
- Completed the PS&E and awarded a construction contract for the Theresa Avenue Safe Routes to School project
- Completed the Donaldson Way Traffic Signal project within Caltrans ROW
- Completed the design and construction of the City Hall driveway
- Provided plan check and inspection services for various private development projects (NVUSD, Vintage Ranch Subdivision, Big Easy Carwash, Chevron, NJMUP, and Kendall Jackson, Santa Clara and ICC warehouses)
- Completed the Kimberly Flood Control, Water Quality and Park Improvement Master Plan
- Completed the Veterans Memorial Park project
- Completed the plans, specifications and estimates (PS&E) for the Wetlands Edge Bay Trail and Viewing Area Enhancement projects

Goals for Fiscal Year 2009-10

Several key and major projects and programs are the focus of the Department this fiscal year. Some are currently in construction and others represent critical infrastructure improvements, including:

- Complete the construction of the 1.0 MG Recycled Water Storage Tank
- Construct a recycled water pump station with recycled water meter at the WWTP
- Finalize the design and complete construction of the Green Island Road Recycled Pipeline project
- Prepare and implement a plan to retrofit City parks and streetscapes to use recycled water
- Complete the construction of the 2008 Annual Water Main Replacement project and the American Canyon Road Recycled Water Pipeline project
- Complete the construction of the Senior/Multi-Use Center
- Complete construction of the Wetlands Edge Bay Trail and Viewing Area Enhancement projects
- Complete the construction of the Theresa Avenue Safe Routes to School project
- Complete the automated water meter replacement program
- Complete the public process required for the adoption of a citywide traffic calming program
- Begin construction of the WWTP Modification and Upgrade Phase I project
- Complete the PS&E for a paved parking lot and school egress at the Little League Complex
- Complete the design and apply for grant funding for the Theresa Avenue Sidewalk project, Phase 2
- Complete the PS&E of the Kimberly Flood Control, Water Quality and Park Improvement project
- Complete the PS&E for the 2009 Annual Water Main Replacement project (including work in Watson Lane)
- Complete and implement a Corporation Yard storm water pollution prevention plan (SWPPP)
- Award a construction contract for the 2.0 MG Eastside Potable Water Tank #1 Project

Public Works Department General Fund Summary

	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	662,799	855,840	1,516,611	1,484,352	1,667,020
Supplies & Services	274,324	334,450	1,226,467	1,115,771	1,209,900
Capital Improvements	356,981	318,054			
Transfers Out to Other Funds	17,400	19,800	76,900	51,700	88,400
Support Service Charges	287,500	228,800	606,980	829,330	705,900
Total for Department	1,599,004	1,756,944	3,426,958	3,481,153	3,671,220
Less General Fund Cost Allocations		-	(623,304)	(839,330)	(745,300)
Net Total Department	1,599,004	1,756,944	2,803,654	2,641,823	2,925,920

Department By Division

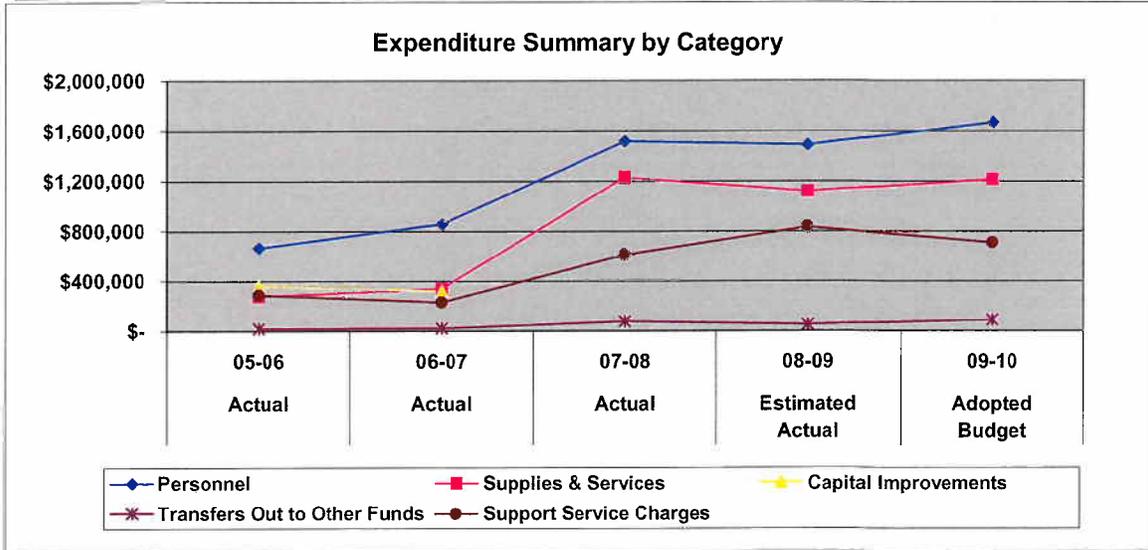
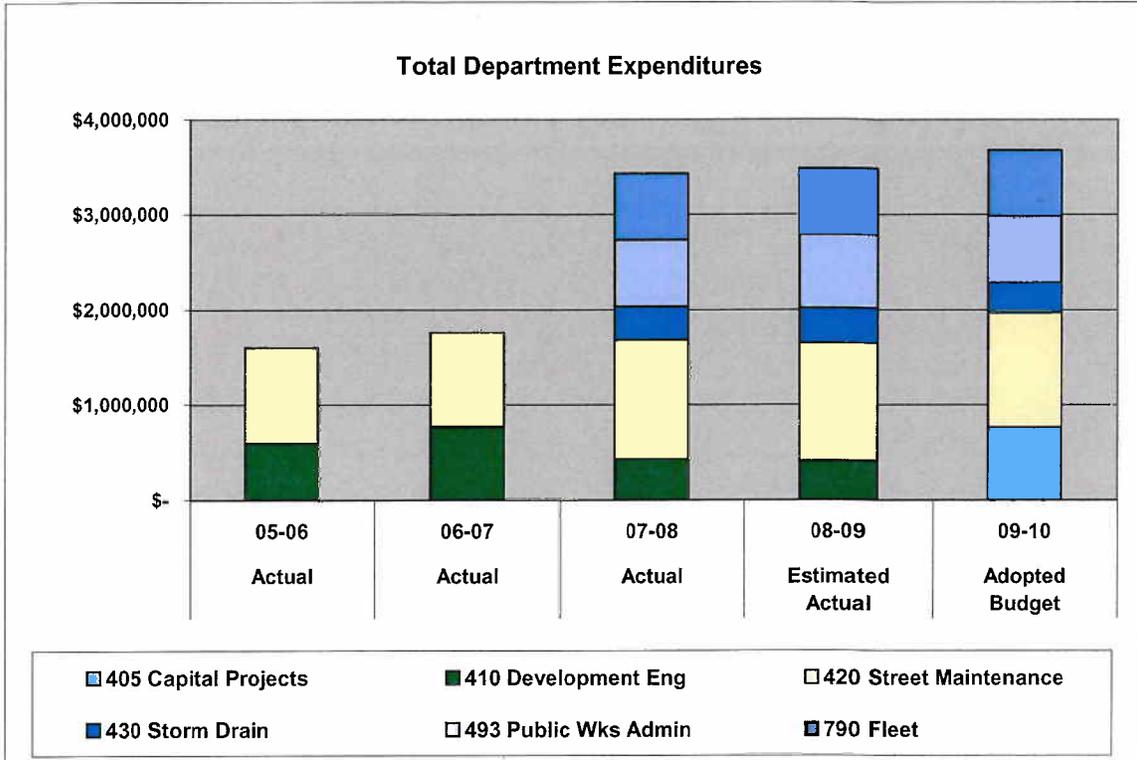
405 Capital Projects					763,150
410 Development Eng	596,762	769,245	428,563	403,051	-
420 Street Maintenance	1,002,243	987,698	1,250,871	1,241,950	1,206,600
430 Storm Drain	-	-	351,288	367,232	316,100
493 Public Wks Admin	-	-	701,181	774,420	693,570
790 Fleet	-	-	695,055	694,500	691,800
Total for Department	1,599,004	1,756,944	3,426,958	3,481,153	3,671,220

Revenues / Funding Sources - See Divisions for Details

405 Capital Projects	-	-	-	-	(610,500)
410 Development Eng	(219,734)	(18,052)	(82,302)	(49,900)	-
420 Street Maintenance	(282,468)	(4,713)	(225,119)	(615,000)	(215,000)
430 Storm Drain	-	-	(351,288)	(367,232)	(316,100)
493 Public Wks Admin	-	-	(477,115)	(485,090)	(467,000)
790 Fleet	-	-	(295,817)	(144,500)	(173,000)
Department Funding Sources	(502,203)	(22,765)	(1,431,641)	(1,661,722)	(1,781,600)
Other General Fund Sources	(1,096,802)	(1,734,179)	(1,995,317)	(1,819,431)	(1,889,620)
Total Rev / Funding Sources	(1,599,004)	(1,756,944)	(3,426,958)	(3,481,153)	(3,671,220)

	Budget 08-09	Budget 09-10	Comments
Department Staffing - FTE's			
405 Capital Projects	-	4.00	
410 Development Eng	1.65	-	See Division Detail for staffing by Division.
420 Street Maintenance	5.25	4.40	Due to a Reorganization, Development Engr
430 Storm Drain	2.35	1.90	Division 410 was discontinued in FY 09-10. Staff
493 Public Wks Admin	4.00	4.00	was transferred to the Community Development
790 Fleet	1.40	1.10	Department and reallocated within Public Works
Total Staffing	14.65	15.40	Department

Public Works Department General Fund Summary



Public Works

Capital Projects

Div. No. 405

Mission:

Maintains the City's Capital Improvement Projects (CIP) Program

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel		This is a new division for fiscal year 2009-10			\$ 494,600
Supplies & Services	-	-	-	-	77,150
Transfers Out to Other Funds	-	-	-	-	24,900
Support Service Charges	-	-	-	-	166,500
Total Division	-	-	-	-	763,150

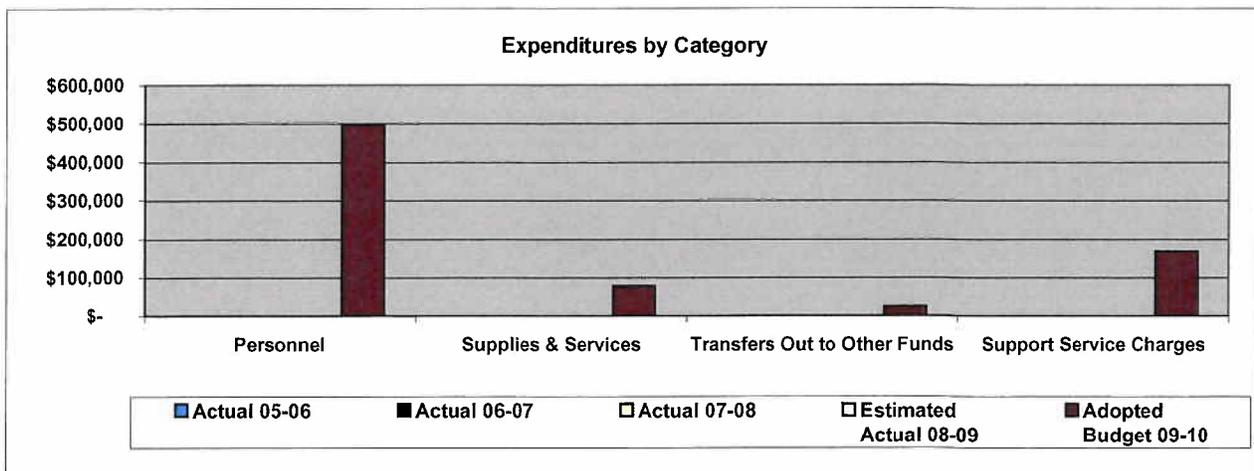
Less General Fund Cost Allocations

Net Total Division	-	-	-	-	763,150
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Revenues / Funding Sources

Charges to Capital Proj Funds					(610,500)
Total Division Sources	-	-	-	-	(610,500)
Other General Fund Sources	-	-	-	-	(152,650)
Total Rev / Funding Sources \$	-	-	-	-	\$ (763,150)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Senior Civil Engineer		1.00	
Civil Engineering Tech I / II		2.00	This is a new Division for Fiscal Year 2009-10
Capital Projects Coordinator		1.00	
Total FTE's	-	4.00	



Public Works

Development Engineering

Div. No. 410

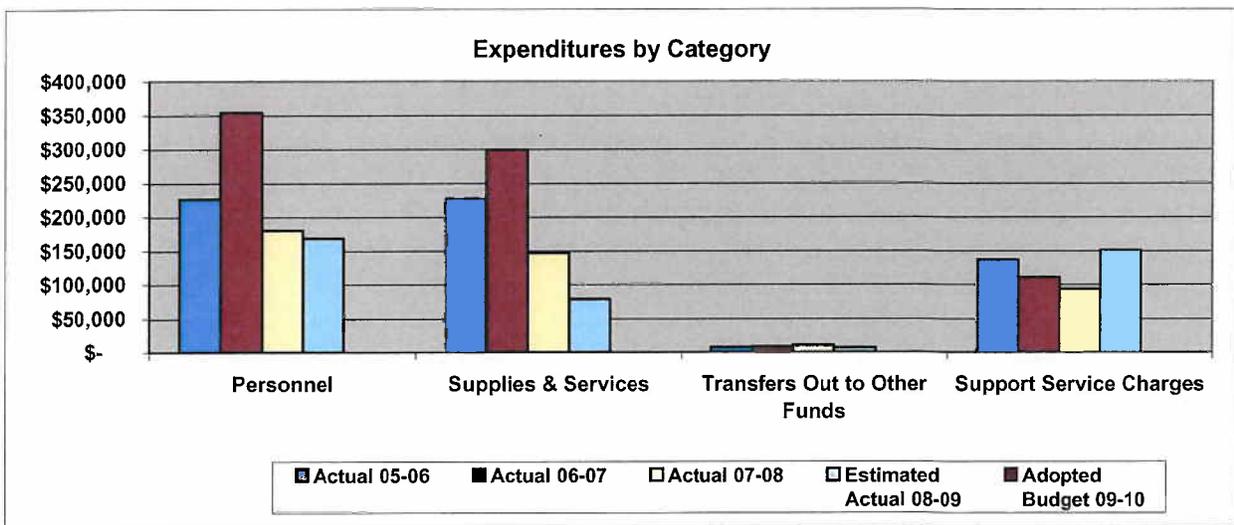
Mission: Provides Engineering Services for private development applications

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 226,320	353,771	179,654	168,100	\$ -
Supplies & Services	227,442	298,274	146,809	78,191	-
Transfers Out to Other Funds	6,500	7,400	9,600	6,200	-
Support Service Charges	136,500	109,800	92,500	150,560	-
Total Division	596,762	769,245	428,563	403,051	-

Revenues / Funding Sources

Grading Permit	(1,859)	(2,096)	(3,640)	(39,000)	-
Oversize / Weight Permits	(4,384)	(4,160)	(4,048)	(3,500)	-
Encroachment Permits	(7,165)	(3,015)	(12,515)	(5,000)	-
Sale of Documents	(6,471)	(6,383)	(7,045)	(400)	-
Engineering Plan Check Fee	(1,259)	(86)	(3,602)	(2,000)	-
Other Miscellaneous Revenues	(12,660)	-	-	-	-
Administrative Fees	(185,936)	(2,311)	(51,452)	-	-
Total Division Sources	(219,734)	(18,052)	(82,302)	(49,900)	-
Other General Fund Sources	(377,027)	(751,193)	(346,261)	(353,151)	-
Total Rev / Funding Sources	\$ (596,762)	(769,245)	(428,563)	\$ (403,051)	-

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Civil Engineer I/II/III	0.80	-	As a result of a reorganization this division was discontinued in fiscal year 2009-10
Civil Engineering Tech II	0.45	-	
Senior Civil Engineer	0.40	-	
Civil Engineering Tech I	-	-	
Total FTE's	1.65	-	



Public Works

Street Maintenance

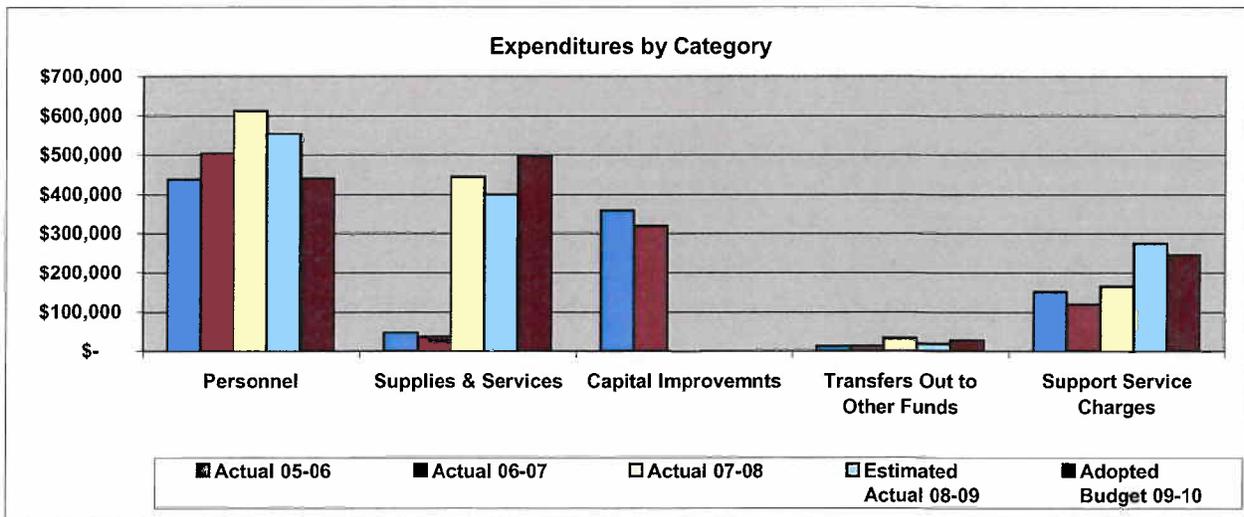
Div. No. 420

Mission:

Operate and Maintain all City Streets, Storm Drains, Sidewalks, Open Space, Street Lights, Signs, and Traffic Signals

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 436,480	502,069	610,673	552,570	\$ 439,100
Supplies & Services	46,882	36,175	443,108	397,980	496,000
Capital Improvemnts	356,981	318,054	-	-	-
Transfers Out to Other Funds	10,900	12,400	32,300	17,600	26,800
Support Service Charges	151,000	119,000	164,790	273,800	244,700
Total Division	1,002,243	987,698	1,250,871	1,241,950	1,206,600
Revenues / Funding Sources					
Proposition 1B	-	-	-	(400,000)	-
Developer Contributions	(281,904)	-	-	-	-
Other Miscellaneous Revenues	(564)	(4,713)	(11,119)	(1,000)	(1,000)
Trans In from Gas Tax	-	-	-	-	-
Transfers In Gas Tax	-	-	(214,000)	(214,000)	(214,000)
Total Division Sources	(282,468)	(4,713)	(225,119)	(615,000)	(215,000)
Other General Fund Sources	(719,774)	(982,986)	(1,025,752)	(626,950)	(991,600)
Total Rev / Funding Sources	\$ (1,002,243)	(987,698)	(1,250,871)	(1,241,950)	\$ (1,206,600)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Civil Engineer I/II/III	0.40	0.10	As a result of a reorganization and annual evaluation of staffing in the department, staffing allocations were revised. As a result of these changes, the maintenance crew staffing was increased by 1/10 FTE.
Civil Engineering Tech I	0.20		
Civil Engineering Tech II	0.35		
Maintenance Supervisor	0.85	0.85	
Maintenance Worker I/II	1.90	2.00	
Maintenance Worker III	0.40	0.40	
Senior Maintenance Worker	0.85	0.85	
PW Superintendent	0.20	0.20	
Senior Civil Engineer	0.10		
Total FTE's	5.25	4.40	



Public Works

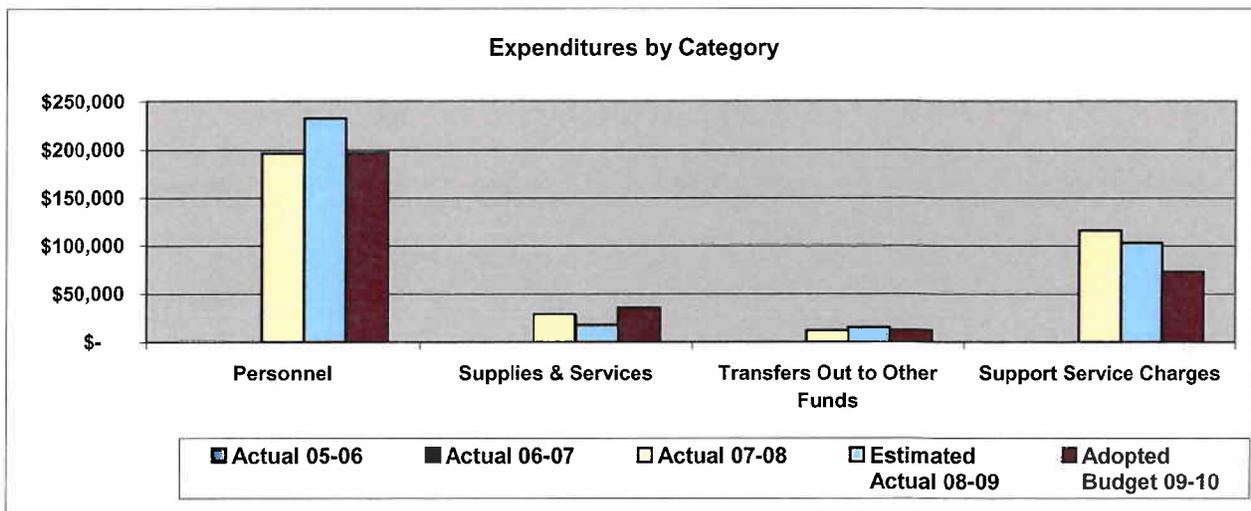
Storm Drain

Div. No. 430

Mission: Operate, Maintain, and Improve major flood control channels

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ -	-	196,031	232,332	\$ 196,500
Supplies & Services	-	-	28,257	17,500	35,000
Transfers Out to Other Funds	-	-	11,500	14,700	11,800
Support Service Charges	-	-	115,500	102,700	72,800
Total Division	-	-	351,288	367,232	316,100
Revenues / Funding Sources					
Sales Tax Transfer from Measure A	-	-	(351,288)	(367,232)	(316,100)
Total Division Sources	-	-	(351,288)	(367,232)	(316,100)
Other General Fund Sources	-	-	-	-	-
Total Rev / Funding Sources	\$ -	-	(351,288)	(367,232)	\$ (316,100)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Civil Engineer I/II/III	0.20	0.10	As a result of a and annual evaluation of staffing in the department, staffing allocations were revised.
Civil Engineering Tech I	0.10	-	
Civil Engineering Tech II	0.05	-	
Maintenance Supervisor	0.25	0.25	
Senior Maintenance Worker	0.25	0.25	
Maintenance Worker I/II	0.50	0.50	
Maint Worker III	0.60	0.60	
PW Superintendent	0.20	0.20	
Senior Civil Engineer	0.20	-	
Total FTE's	2.35	1.90	



Public Works

Public Works Administration

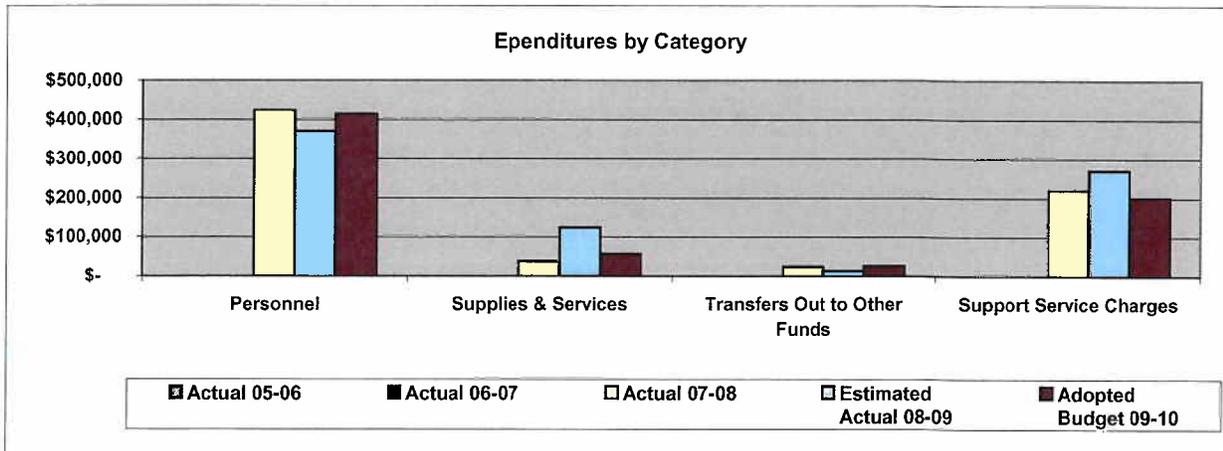
Div. No. 493

Mission:

Provide Management and Clerical Support to All Public Works Functions. Expenditures are allocated to Water, Wastewater and General Fund Divisions, as appropriate.

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ -	-	421,430	369,350	\$ 413,020
Supplies & Services	-	-	36,821	122,500	55,950
Transfers Out to Other Funds	-	-	23,500	13,200	24,900
Support Service Charges	-	-	219,430	269,370	199,700
Total Division	-	-	701,181	774,420	693,570
Less General Fund Cost Allocations	-	-	(224,066)	(289,330)	(226,500)
Net Total Division	-	-	477,115	485,090	467,070
Revenues / Funding Sources					
Transfers In from Water Fund	-	-	(217,380)	(258,970)	(190,400)
Transfers In from Wastewater Fund	-	-	(259,735)	(226,120)	(276,600)
Total Division Sources	-	-	(477,115)	(485,090)	(467,000)
Other General Fund Sources	-	-	-	-	(70)
Total Rev / Funding Sources	\$ -	-	(477,115)	(485,090)	(467,070)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Administrative Assistant	1.00	1.00	
Administrative Clerk II	2.00	2.00	No changes were made to staffing in fiscal year 2009-10
Public Works Director	1.00	1.00	
Total FTE's	4.00	4.00	



Public Works

Fleet

Div. No. 790

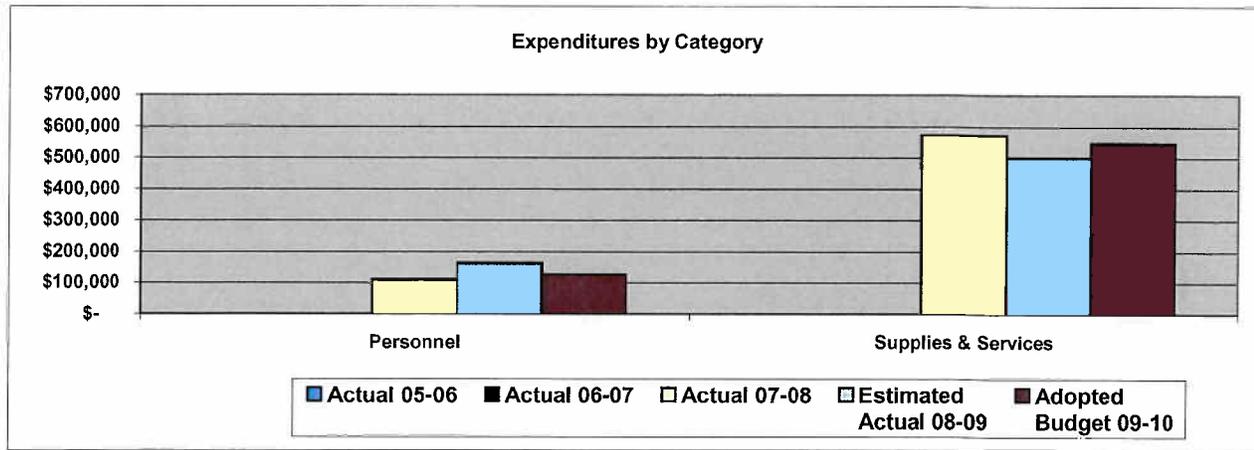
Mission:

To Maintain City Vehicles and Equipment. Prior to fiscal year 2007-08, operations were accounted for in an internal service fund.

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ -	-	108,823	162,000	\$ 123,800
Supplies & Services	-	-	571,472	499,600	545,800
Support Service Charges	-	-	14,760	32,900	22,200
Total Division	-	-	695,055	694,500	691,800
Less General Fund Fleet Allocations	-	-	(399,238)	(550,000)	(518,800)
Net Total Division	-	-	295,817	144,500	173,000
Revenues / Funding Sources					
Transfers In from Water Fund	-	-	(69,640)	(90,100)	(114,500)
Transfers In from Wastewater Fund	-	-	(43,000)	(54,400)	(58,500)
State Grant	-	-	(183,177)	-	-
Total Division Sources	-	-	(295,817)	(144,500)	(173,000)
Other General Fund Sources	-	-	-	-	-
Total Rev / Funding Sources \$	-	-	(295,817)	(144,500)	\$ (173,000)

Note: Prior to FY 07-08, fleet operations were accounted for in an internal service fund

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
PW Superintendent	0.10	0.10	
Capital Projects Coordinator	0.30	0.00	As a result of a reorganization and annual evaluation of staffing in the department, staffing allocations were revised.
Mechanic	1.00	1.00	
Total	1.40	1.10	



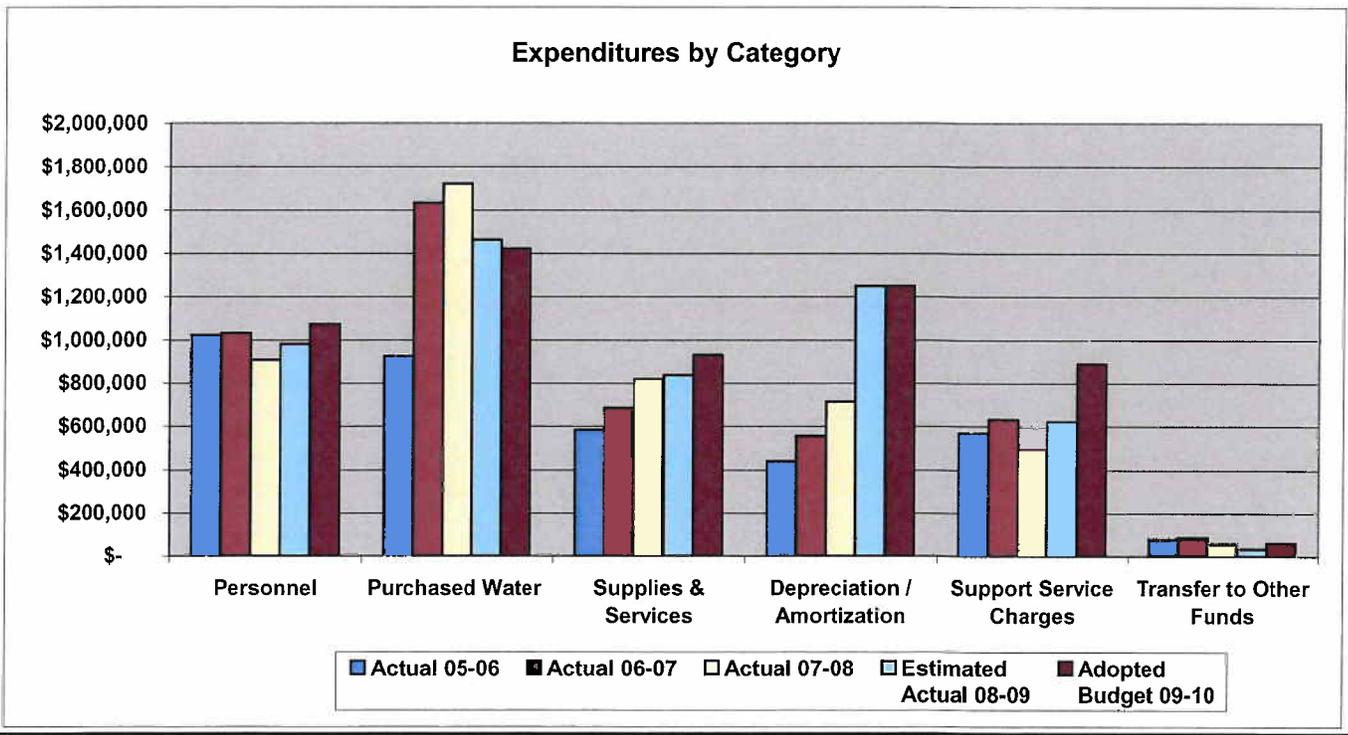
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Public Works Department Water Enterprise Fund Summary

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 1,021,316	\$ 1,030,976	\$ 904,623	\$ 981,400	\$ 1,070,800
Purchased Water	920,980	1,632,492	1,720,349	1,460,000	1,420,000
Supplies & Services	582,311	685,075	815,650	834,900	927,500
Depreciation / Amortization	438,794	553,687	714,437	1,250,000	1,250,000
Support Service Charges	567,700	630,400	493,930	619,200	888,380
Transfer to Other Funds	82,300	87,000	57,000	32,400	59,300
Total Division	3,613,401	4,619,630	4,705,989	5,177,900	5,615,980

Revenues / Funding Sources					
Water Service Charges	(3,061,476)	(3,479,774)	(3,600,980)	(3,909,800)	(4,214,700)
Service Application Fee	(13,820)	(11,360)	(14,080)	(40,500)	(30,000)
Water Penalty Drought Surchg	(6,664)	(31,229)	(50,654)	(66,000)	(60,000)
Meter Installation Fee	(116,746)	(28,416)	(76,614)	(30,000)	(30,000)
Make Whole Agreement	(29,328)	(65,114)	(168,612)	(58,600)	(60,000)
Interest Earnings	(231,946)	(237,161)	(171,706)	(69,000)	(64,000)
Other	(21,960)	(5,096)	(10,657)	(24,200)	(18,000)
Transfers In from Other Funds	(52,760)	-	-	-	-
Total Rev / Funding Sources	\$ (3,534,700)	\$ (3,858,150)	\$ (4,093,303)	\$ (4,198,100)	\$ (4,476,700)

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



Public Works

Water Treatment Plant

Div. No. 470

Mission:

To Treat Water Delivered to the Treatment Plant in an Efficient and Safe Manner to provide Potable Water to Customers on Demand

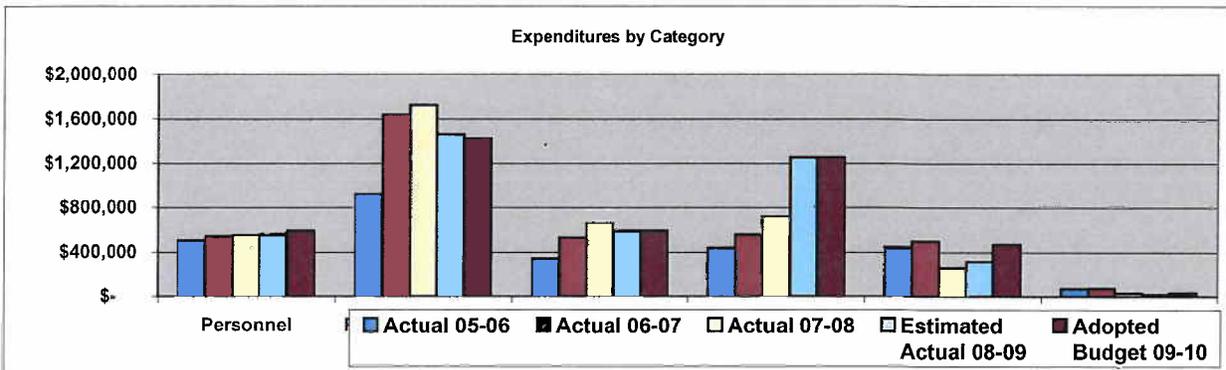
Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 503,236	540,579	548,551	557,800	\$ 586,800
Purchased Water	920,980	1,632,492	1,720,349	1,460,000	1,420,000
Supplies & Services	339,875	527,995	655,936	589,100	588,100
Depreciation / Amortization	438,794	553,687	714,437	1,250,000	1,250,000
Support Service Charges	443,600	494,200	252,370	313,000	467,900
Transfer to Other Funds	69,100	72,000	28,900	16,300	31,200
Total Exps - Wtr Trtmnt Plant	2,715,585	3,820,953	3,920,543	4,186,200	4,344,000

Revenues / Funding Sources

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



Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Civil Engr	0.10	0.20	
Senior Civil Engr	0.05		
Environmental Pgm Specialist	0.30	0.30	
Mechanic	0.50	0.50	
Plant Operator I / II / III	3.00	3.00	
Water System Manager	1.00	1.00	
Total	4.95	5.00	



Public Works

Water Distribution System

Div. No. 475

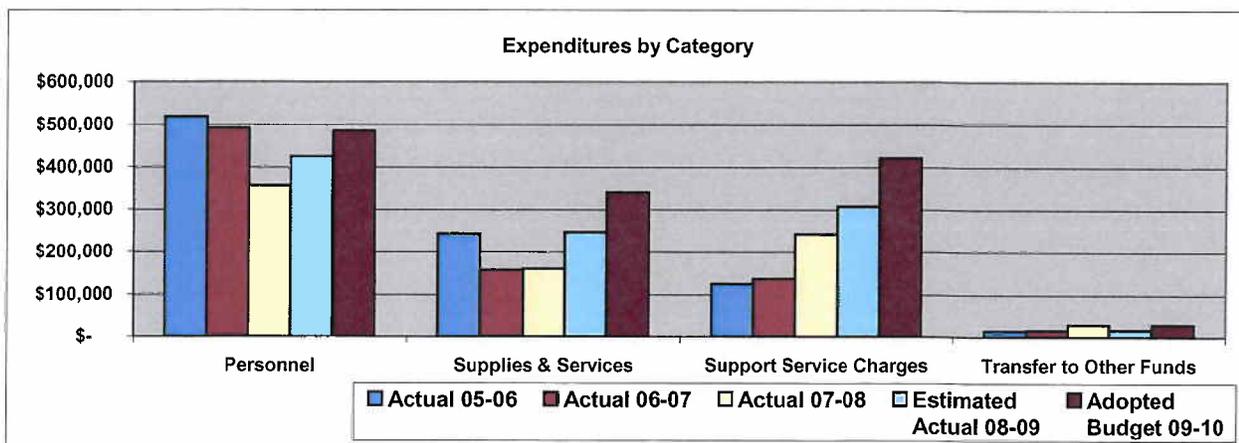
Mission: To Maintain Water Distribution System to enable the efficient delivery to homes and businesses on demand

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 518,080	490,397	356,072	423,600	\$ 484,000
Supplies & Services	242,436	157,080	159,714	245,800	339,400
Support Service Charges	124,100	136,200	241,560	306,200	420,480
Transfer to Other Funds	13,200	15,000	28,100	16,100	28,100
Total Exps - Wtr Dist System	897,816	798,677	785,446	991,700	1,271,980

Revenues

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

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Civil Engineer I / II / III	0.20	0.20	
Civil Engineering Tech I / II	0.35		
Senior Civil Engineer	0.05		
Maintenance Supervisor	0.80	0.80	
Maintenance Worker I / II	2.40	2.40	
Senior Maintenance Worker	0.80	0.80	
Public Works Superintendent	0.30	0.30	
Total	4.90	4.50	



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Public Works Department Wastewater Enterprise Fund Summary

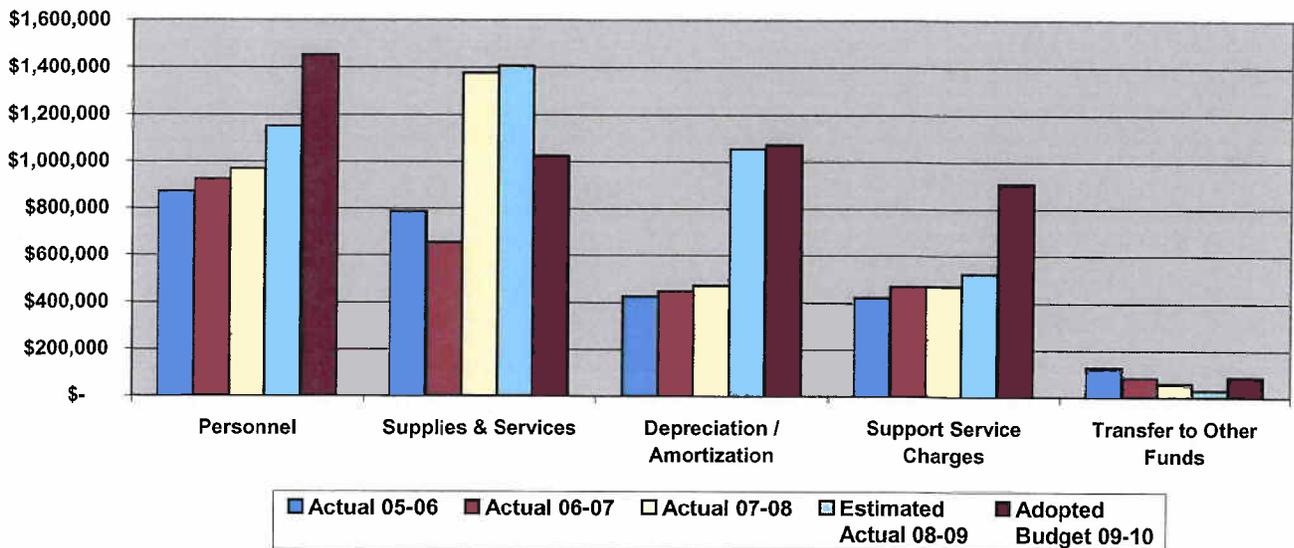
Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 869,139	921,658	966,326	1,147,470	\$ 1,451,700
Supplies & Services	785,221	654,397	1,374,124	1,403,567	1,022,680
Depreciation / Amortization	423,942	445,800	469,860	1,050,000	1,070,000
Support Service Charges	420,900	467,300	469,440	521,800	905,920
Transfer to Other Funds	126,000	81,900	56,100	27,900	86,000
Total Division	2,625,202	2,571,055	3,335,850	4,150,737	4,536,300

Revenues / Funding Sources

Wastewater Service Charges	(2,288,708)	(2,423,394)	(2,686,559)	(2,950,250)	(3,250,000)
Industrial Inspection Fee	(11,970)	(9,730)	(9,389)	(20,000)	(10,000)
User Discharge Fee				(32,200)	(20,000)
Wastewater Penalties	(18,892)	(19,217)	(37,052)	(55,000)	(100,000)
Interest Earnings	(12,814)	(15,562)	(69,424)	(36,000)	(34,000)
Miscellaneous Revenues	(11,688)	(644)	(94,314)	(18,090)	(5,000)
Transfers In from Other Funds	(300,000)	(235,500)	(300,000)	(57,000)	(414,150)
Total Rev / Funding Sources	\$ (2,644,071)	\$ (2,704,047)	\$ (3,196,738)	\$ (3,168,540)	\$ (3,833,150)

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

Expenditures by Category



Public Works

Wastewater Treatment Plant

Div. No.: 480

Mission:

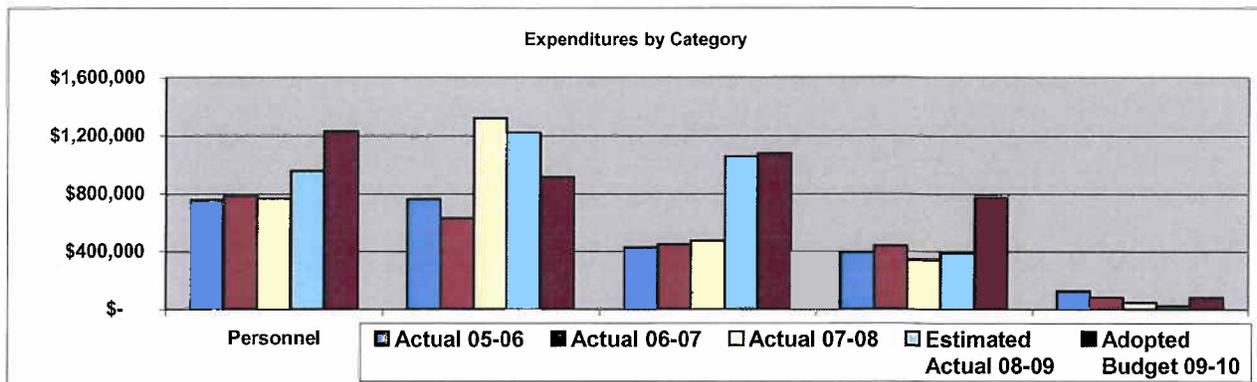
To Treat Wastewater Delivered to the Treatment Plant in an Efficient and Safe Manner and to dispose of wastewater in an environmentally sound manner

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 755,193	781,730	764,963	954,100	\$ 1,227,700
Supplies & Services	759,709	623,740	1,317,466	1,217,157	910,180
Depreciation / Amortization	423,942	445,800	469,860	1,050,000	1,070,000
Support Service Charges	393,100	436,800	342,420	387,500	770,020
Transfer to Other Funds	123,000	78,500	45,300	22,000	77,400
Total Exps - Wtr Trtmnt Plant	2,454,944	2,366,570	2,940,009	3,630,757	4,055,300

Revenues / Funding Sources

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

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Plant Operations Supervisor	1.00	1.00	
Water Quality Lab Manager		1.00	
Administrative Clerk II		1.00	
Plant Operator I / II / III	2.00	3.00	
Maintenance Mechanic	0.50	0.50	
Environmental Specialist II	2.00	2.00	
Wastewater Systems Manager	1.00	1.00	
Civil Engineer II / III	0.10	1.20	
Senior Civil Engineer	0.05		
Total	6.65	10.70	



Public Works

Wastewater Collection System

Div. No. 485

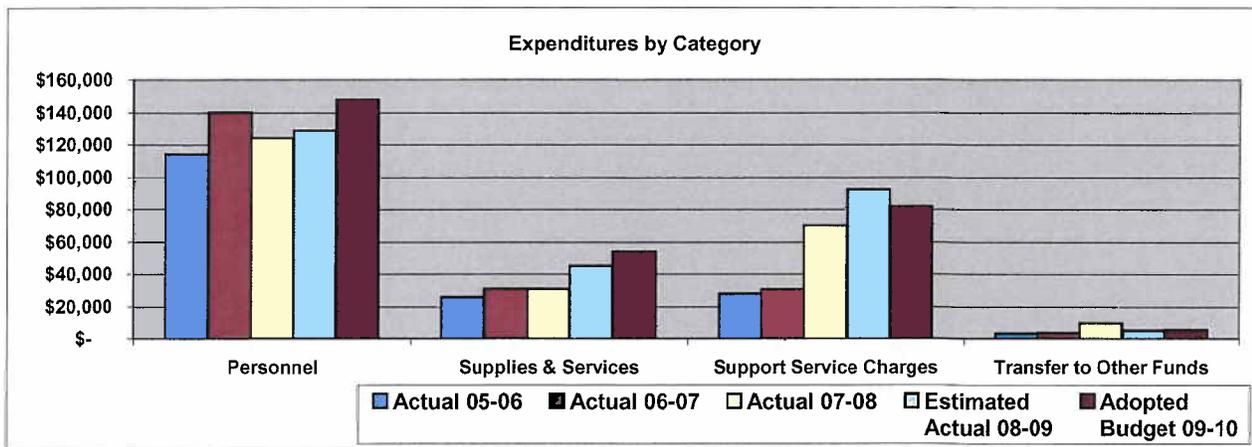
Mission:

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 113,946	139,928	123,729	128,700	\$ 147,800
Supplies & Services	25,512	30,657	30,600	44,700	53,800
Support Service Charges	27,800	30,500	69,890	92,200	81,500
Transfer to Other Funds	3,000	3,400	9,300	4,800	5,200
Total Exps - Wtr Dist System	170,258	204,485	233,519	270,400	288,300

Revenues

Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary. Revenues to maintain the collection system are built into User Rates.

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Civil Engineer I / II / III	0.20	0.20	
Civil Engineering Tech I / II	0.25		
Senior Civil Engineer	0.05		
Maintenance Supervisor	0.20	0.20	
Maintenance Worker I / II	0.60	0.60	
Senior Maintenance Worker	0.20	0.20	
Public Works Superintendent	0.10	0.10	
Total	1.60	1.30	



Public Works

Wastewater Storm Water Quality

Div. No. 440

Mission: Provide educational and regulatory services to meet the City's Stormwater National Pollution Discharge Elimination System (NPDES) permit requirements

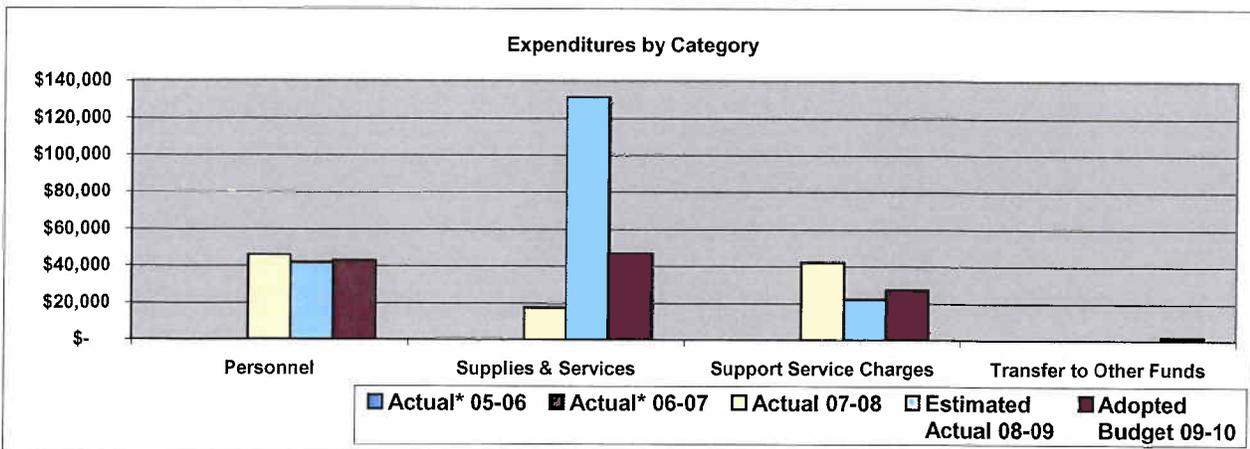
Category	Actual* 05-06	Actual* 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel			45,762	41,520 \$	42,450
Supplies & Services			17,437	131,100	46,700
Support Service Charges			41,910	22,100	27,200
Transfer to Other Funds					1,700
Total Exps - Wtr Dist System	-	-	105,109	194,720	118,050

* Note: Storm Water Quality Activities were accounted for in the General Fund prior to fiscal year 2007-08

Revenues

Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary
 No revenues are generated by Storm Water Quality activities. Division expenses will be funded by Measure A through an interfund transfer

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Civil Engineering Tech I / II	0.05		
Environmental Program Specialist	0.40	0.40	
Public Works Superintendent	0.05	0.05	
Total	0.50	0.45	



Public Works

Wastewater Solid Waste Management

Div. No. 492

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

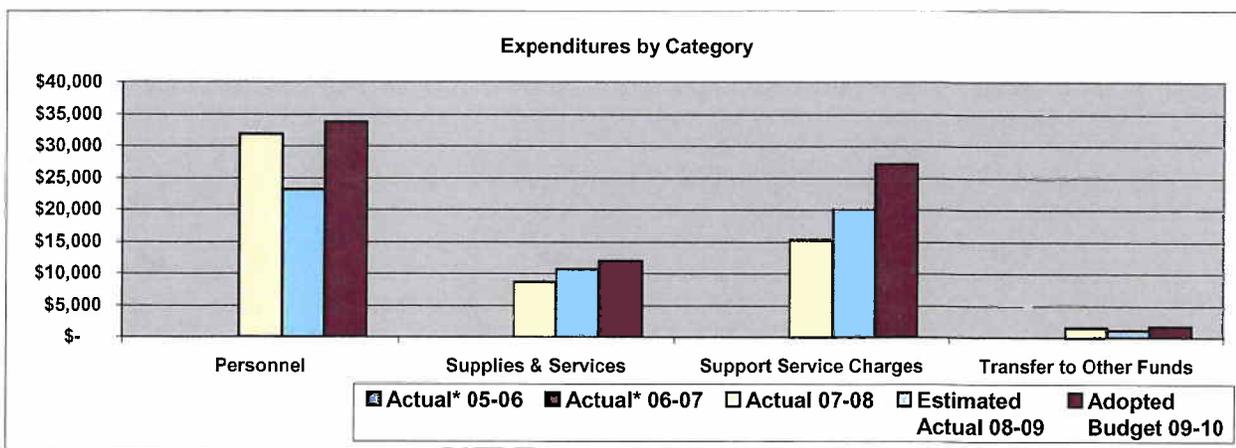
Category	Actual* 05-06	Actual* 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel			31,872	23,150 \$	33,750
Supplies & Services			8,621	10,610	12,000
Support Service Charges			15,220	20,000	27,200
Transfer to Other Funds			1,500	1,100	1,700
Total Exps - Wtr Dist System	-	-	57,213	54,860	74,650

* Note: Solid Waste Management was accounted for in the General Fund prior to fiscal year 2007-08

Revenues

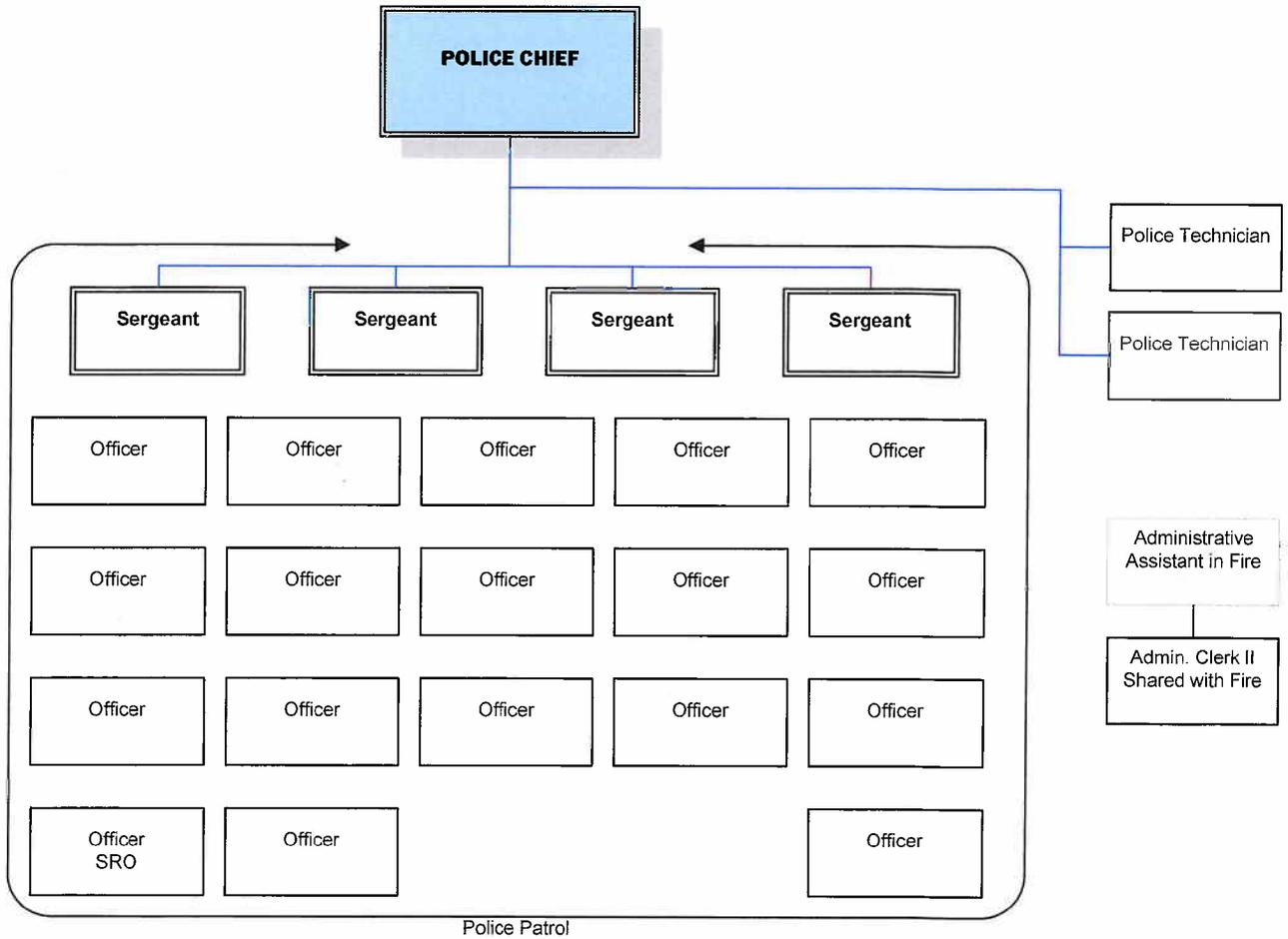
Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary
No revenues are generated by Solid Waste Management activities. All expenses are funded by Wastewater User Charges.

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Environmental Program Specialist	0.30	0.30	
Public Works Superintendent	0.05	0.05	
Total	0.35	0.35	



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POLICE



Police

The City contracts with the Napa County Sheriff's Office to provide police services to the City of American Canyon. The Police Department is responsible for responding to citizens' calls for service, traffic enforcement, vehicle abatement, crime prevention, criminal investigation and community outreach.

Accomplishments for Fiscal Year 2008-09

- Became more visible in the Community by expanding programs as much as the budget allowed to include "Cops in the Park", D.A.R.E, Neighborhood Watch, Traffic Safety Fairs, Meet and Greet New City Residents, Gang Awareness and Graffiti Reporting
- Increased traffic enforcement during September using Grant Funding for roving patrols to arrest drunk drivers, enforce seatbelt laws, and stop red light violators
- Kept up on Current crime trends and reviewed and revised strategies to effectively respond
- Installed four (4) Digital Patroller camera systems in police vehicles
- Installed four (4) Panasonic Tough Book computers in police vehicles

Goals for Fiscal Year 2009-10

- Increase Business Contacts in the City of American Canyon by assigning each officer to specific businesses and requiring monthly contact with each business. Officers will be assigned up to six businesses to talk about preventive steps in fighting crime.
- Provide safer streets and highways through Targeted Traffic Enforcement. Traffic Collisions resulting in injury will be charted to determine areas with higher collision rates. Traffic Officers will perform directed traffic enforcement in these areas of American Canyon. Also will coordinate three D.U.I. patrols in the City of American Canyon.
- Track arrests and prosecutions to determine and measure clearance rates with other Napa County agencies. Provide statistical update on law enforcement activity. Create a new report on arrest and prosecution data.
- Continue to meet with Napa Valley Unified School Officials to complete a safety plan for the High School prior to the scheduled opening in Fall 2010

Police Department

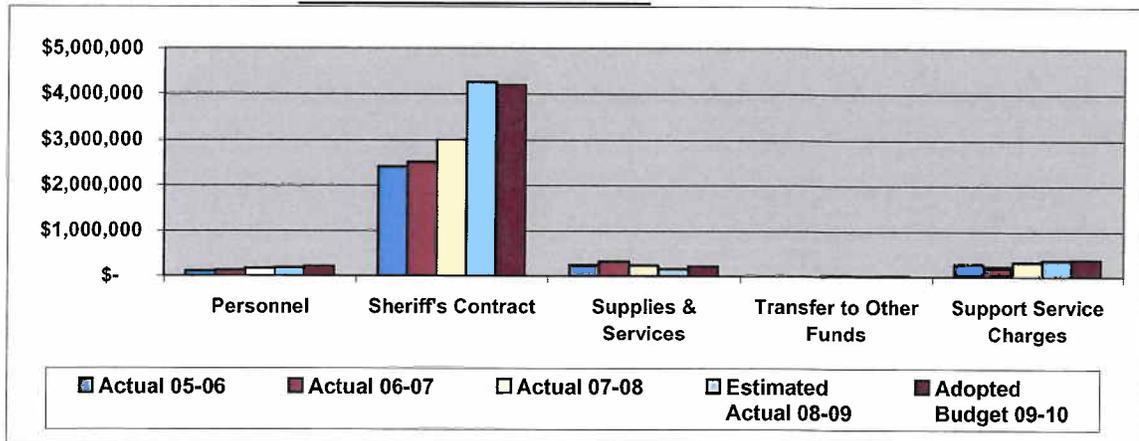
Div. No. 210

Mission: To Serve and Protect the Public in the City of American Canyon

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel	\$ 117,348	128,586	172,539	188,700	\$ 215,800
Sheriff's Contract	2,393,466	2,499,505	2,988,952	4,264,200	4,200,000
Supplies & Services	248,770	326,611	241,264	167,820	218,500
Transfer to Other Funds	2,300	2,600	15,900	8,900	16,800
Support Service Charges	273,800	227,900	325,500	370,380	376,800
Total Division	3,035,684	3,185,202	3,744,155	5,000,000	5,027,900

Revenues / Funding Sources					
Booking and Processing Fees	(776)	(29,835)	(1,997)	(2,500)	(1,000)
Vehicle Code Violations	(64,375)	(96,045)	(105,085)	(70,000)	(80,000)
Other Fines and Forfeitures	(22,165)	(40,794)	(46,078)	(25,000)	(25,000)
Towing Fees / Restricted		(6,451)	(33,462)	(40,000)	(40,000)
Transfer In From Other Funds			(14,906)	(100,000)	(7,800)
Other	(81,385)	(3,442)	(5,535)	(3,800)	(3,600)
Total Division Sources	(168,701)	(176,567)	(207,063)	(241,300)	(157,400)
Other General Fund Sources	(2,866,983)	(3,008,635)	(3,537,092)	(4,758,700)	(4,870,500)
Total Rev / Funding Sources	\$ (3,035,684)	(3,185,202)	(3,744,155)	\$ (5,000,000)	(5,027,900)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
City Staff			
Police Technician	2.00	2.00	Admin Clk is share with the Fire District which is allocated 30% of her salary
Administrative Clerk II	0.70	0.70	
Total City FTE's	2.70	2.70	
Sheriff's Contract Staff			
Police Chief	1.00	1.00	
Sergeant	4.00	4.00	
Deputy Sheriff II	18.00	18.00	
Total FTE's	23.00	23.00	



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Non - Departmental

Div. No. 810

Mission:

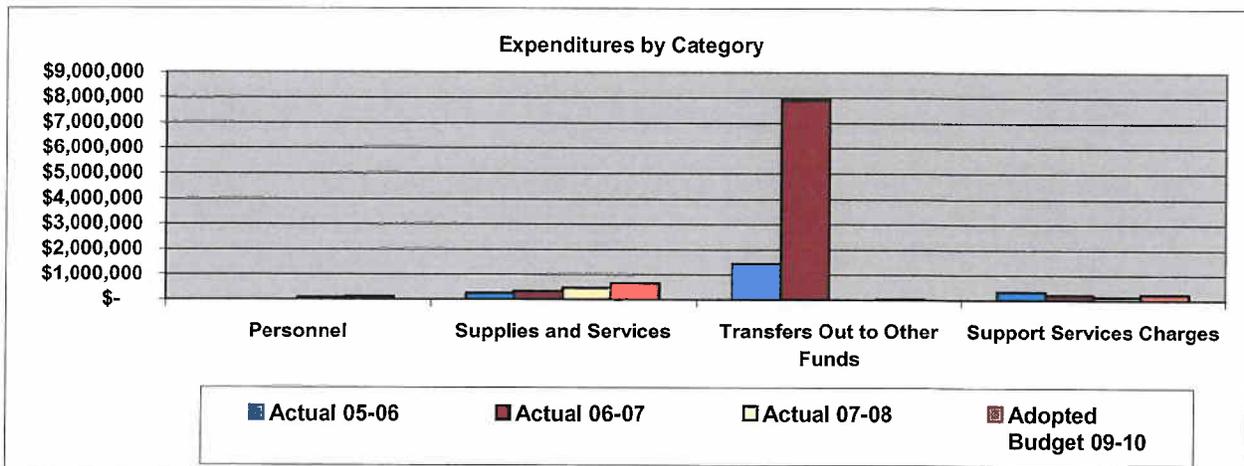
This cost center accounts for activities that do not fit into other departments including contributions to various civic, non-profit and charitable organizations, library services, animal control, LAFCO and clerical support costs for the Police Dept and Fire Protection District

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenditures					
Personnel		-	63,205	84,900	\$ 96,000
Supplies and Services	235,430	308,842	445,047	528,775	621,400
Transfers Out to Other Funds	1,423,800	7,903,120	5,700	59,300	8,100
Support Services Charges	321,946	195,700	129,200	145,500	226,700
Total Non Dept'l Exps	1,981,176	8,407,662	643,152	818,475	952,200

Revenues / Funding Sources

Property Tax	(5,900,446)	(6,416,082)	(7,164,733)	(7,007,500)	(6,783,000)
Sales Tax	(1,660,674)	(1,794,124)	(2,147,895)	(2,149,000)	(2,020,000)
Other Taxes	(342,129)	(309,434)	(245,770)	(226,100)	(207,000)
Transient Occupancy Tax	(216,717)	(282,656)	(462,381)	(450,000)	(675,000)
Franchise Tax	(372,172)	(368,922)	(504,242)	(512,503)	(525,000)
Leases & Rentals	(32,481)	(82,309)	(289,800)	(217,200)	(159,500)
Interest Earnings	(258,269)	(399,067)	(388,479)	(221,000)	(210,000)
Miscellaneous Revenues	(1,204,921)	(1,597,355)	(1,573,982)	(1,482,600)	(1,230,400)
Proceeds from Bonds and Notes	-	(6,695,000)	-	-	-
One time Contrb'tn from Fire District	-	-	-	-	(215,000)
Transfers In from Enterprise Funds	(117,000)	(120,000)	-	-	-
Total Non Dept'l Revs / Funding	(10,104,808)	(18,064,949)	(12,777,282)	(12,265,903)	(12,024,900)

Division Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Administrative Clerk II	0.30	0.30	
Administrative Assistant	1.00	1.00	There were no staffing changes in FY 2009-10
Total FTE's	1.30	1.30	



Debt Service

The City incurred debt to finance a number of projects where cash was not available or the use of debt was the best option. Debt descriptions and adopted debt service budgets for fiscal year 2009-10 are listed in the following tables.

<u>Debt Description</u>	<u>Amount</u> <u>Borrowed</u>	<u>Purpose / Comments</u>
2002 Lease Revenue Bonds Maturity 6/1/2022	\$4,230,000	Refund 1997 Lease Revenue Bonds which were used to finance construction of the Aquatic Park, Recreation Offices and Other Improvements As of 6/30/2008, balance was \$3,205,000
Capital Lease – City Hall Maturity 5/1/2032	\$6,695,000	To Finance the purchase of the Broadway City Hall As of 6/30/2008, balance was \$6,695,000
State of California Davis Grunsky Loan Maturity 12/31/2027	\$2,050,000	To Finance Water system Improvements As of 6/30/2008, balance was \$1,273,036
State of California Water Resources Control Board Revolving fund Loan Maturity 1/15/2023	\$10,859,470	To Finance the Construction of the Wastewater Treatment Plant As of 6/30/2008, balance was \$9,064,654
City of Vallejo Note Payable Maturity 6/30/2010	\$2,346,860	To Finance the purchase of additional 1.15 MGD of water capacity from the City of Vallejo. As of 6/30/2008, balance was \$1,206,524
Capital Lease – Property Adjacent to City Hall Maturity 8/22/2018	\$1,075,000	To Finance the purchase of property to the north of City Hall for access to Napa Junction Road and for future civic purposes As of 6/30/2009, balance was \$1,075,000
Capital Lease – Water North Bay Aqueduct Maturity 7/1/2035	\$5,909,403	In 1982, the City entered into a water supply contract with Napa County Flood Control and Water Conservation District for certain quantities of water supplied to the City through the State Water Project and the District. This amount represents an estimate of the City's share of the State's debt. As of 6/30/2008, balance was \$5,619,761

**Debt Service
Adopted Budget**

Debt Service Division 832

Debt Description	Principal	Interest	Total	Fund
2002 Lease Revenue Bonds	Acct 5701 \$185,000	Acct 5702 \$129,400	\$314,400	Fund 410 Lease Rev Ref Bonds Debt Serv
Capital Lease – City Hall	Acct 5701 \$170,000	Acct 5702 \$304,000	\$474,000	Fund 423 Broadway City Hall Debt Service
State of California Davis Grunsky Loan	Acct 5715 \$51,100	Acct 5716 \$30,600	\$81,700	Fund 550 Water Enterprise
State of California Water Resources Control Board Revolving fund Loan Maturity 1/15/2023 Annual Debt Service: \$733K	Acct 5722 \$184,000	Acct 5719 \$83,200	\$267,200	Fund 555 Wastewater Enterprise
	Acct 5722 \$327,000	Acct 5719 \$139,000	\$466,000	Fund 556 Wastewater Capacity
Total Revolving Fund Loan	\$511,000	\$222,200	\$733,200	
City of Vallejo Note Payable Option 2	Acct 5709 \$621,100	Acct 5719 \$28,100	\$649,200	Fund 551 Water Capacity
Capital Lease – Property Adjacent to City Hall	Acct 5701 \$89,300	Acct 5702 \$45,500	\$134,800	Fund 426 City Hall Access Road
Capital Lease – Water North Bay Aqueduct	Acct 5717 \$32,500	Acct 5712 \$72,600	\$105,100	Fund 550 Water Enterprise
	Acct 5717 \$698,000	Acct 5712 \$230,000	\$928,000	Fund 551 Water Capacity
Total NBA Loan Debt Service	\$730,500	\$302,600	\$1,033,100	
La Vigne Revenue Bonds	Acct 5701 \$175,000	Acct 5702 \$314,550	\$489,550	Fund 360 La Vigne SAD Assessment Fund
American Canyon Road East Infrastructure Bonds	Acct 5701 \$340,000	Acct 5702 \$873,600	\$1,213,600	Fund 422 AmCan Rd East Spec Assmnt Bonds Debt Service

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Capital Improvement Program

The purpose of the capital improvement program (CIP) is to provide the City of American Canyon with a long-range program for major municipal capital construction projects based on the systematic development of an advanced financial plan.

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 CIP five-year capital improvement program 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 ultimate 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 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 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 continue 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 budget for fiscal year 2009-10 is in process of being reviewed. Active CIP project budgets from the prior year are presented in the following pages.

Continuing Capital Projects

Project Number	Project Description	Project Budget	Estimated Expenses Thru 6/30/2009	Remaining Project Budget
Civic Facility Projects				
CF07-0100	City Hall Access from Napa Junction Road	315,218	145,133	170,085
Total Civic Facilities Projects		315,218	145,133	170,085
Parks Projects				
PR06-0100	Community Park 1: Rehab / Enhancement	48,500	47,186	1,314
PR07-0400	Veterans Memorial Park	1,936,400	1,570,043	366,357
PR07-0500	Wetlands Edge Bay Trail	163,000	143,370	19,630
PR07-0700	Develop Paved Prkg Lot: Little Lge Cmplx	16,300	2,201	14,099
PR07-0800	Kimberly Park Enlargement / Rehabilitation	431,800	123,251	308,549
PR07-1000	Wetlands Edge Viewing Area Enhancement	10,000	4,010	5,990
PR07-1100	Senior / Multi - Use Center	227,750	120,570	107,180
PR09-0100	Kensington Way - Kimberely Park Bay Trail	70,000		70,000
PR09-0300	Napa River / Loop Trail Project	7,500	5,075	2,425
Total Parks Projects		2,911,250	2,015,706	895,544
Storm Drain Projects				
SD07-0200	Rio Del Mar: Watershed Improvement, Phase 1	61,474	495	60,979
SD09-0200	AmCan Creek Watershed Study - Kimberly Park	33,128	27,252	5,876
SD09-0300	Rio Del Mar Watershed Study - Comm Park 1	29,902	12,490	17,412
Total Storm Drain Projects		124,504	40,237	84,267
Transportation Projects				
TR04-0200	Eucalyptus Road Realignment / Widening	1,974,009	292,341	1,681,668
TR04-0201	Phase 1 Eucalyptus Dr, State Route 29 Traffic Signal	28,991	25,068	3,923
TR04-0300	AmCan Road West Improvements	77,000	49,437	27,563
TR05-0300	Broadway Realignment (Mitigation)	27,000	11,265	15,735
TR07-0600	Broadway Improvements (South)	1,115,900	14,169	1,101,731
TR07-0800	Pavement Management Program: Slurry Seal	50,000	693	49,307
TR07-1200	Green Island Road Utility & Road Repairs	40,000		40,000
TR07-1400	City Wide Traffic Model and Impact Fee Update	265,000	8,993	256,007
TR07-1800	Theresa Ave SR2S Napa Junction School	160,300	57,178	103,122
TR09-0400	Theresa Ave SR2S Phase 2	50,000	12,963	37,037
Total Transportation Projects		3,788,200	472,107	3,316,093

Continuing Capital Projects

Project Number	Project Description	Project Budget	Estimated Expenses Thru 6/30/2009	Remaining Project Budget
Water Projects				
WA07-0100	Annual Water Main Replacement	450,000	49,615	400,385
WA07-0200	Potable Water Storage Tank - high Pressure Zone	413,802	387,261	26,541
WA07-0500	Potable Water Storage Tanks	486,564	238,504	248,060
WA07-0600	Integrated Water Management Plan	534,380	447,739	86,641
WA07-0900	WTP Studge Handling	20,000		20,000
WA07-1000	WTP Convention Plant Electrical Upgrade	20,000		20,000
WA07-1100	WTP Conventional Valve Replacement	65,000		65,000
WA07-1200	WTP FCV-9 replacement	80,000		80,000
WA09-0300	Additional Imported Water	48,000	45,500	2,500
	Total Water Projects	2,117,746	1,168,619	949,127
Wastewater Projects				
RW08-0300	West AmCan Road Recycled Pipeline	219,140	27,199	191,941
RW08-0500	Recycle Water Project	3,156,256		3,156,256
RW08-0600	Grn Island Road Recycled Water Pipelines	128,900		128,900
WW07-0200	SCADA - Supervisory Control & Data Acquisition	60,000		60,000
WW07-0300	Los Altos & Theresa 10" pipe	210,000		210,000
WW07-0400	Sewer Collection System Minor Repiars	50,000		50,000
WW07-0500	Wastewater Main Upsizing in ACR and SR 29	1,181,100	20,169	1,160,931
WW07-0600	WWTP Interim Treatment Upgrades	250,000		250,000
WW-07-0800	Sunset meadows Basin I / I Reduction, Phase 1	60,000		60,000
WW07-1000	WWTP Influent Upgrades	60,000		60,000
WW08-0300	WWTP Upgrade & Expansion Project	200,000		200,000
	Total Wastewater Projects	5,575,396	47,368	5,528,028

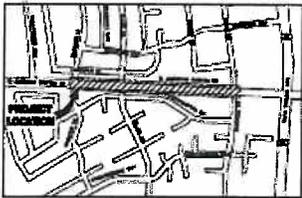
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Miscellaneous

West American Canyon Road Rehabilitation Project American Canyon, CA

FEDERAL PROJECT NO.: ESPL-5470(007)
CITY OF AMERICAN CANYON PROJECT NO.: TR04-0300

95% SUBMITTAL
SEE PERMITS



VICINITY AND SHEET KEY MAP

PROJECT MANAGER: CHARLES A. HIGGINS
CITY OF AMERICAN CANYON
400 WASHINGTON STREET, SUITE 200
AMERICAN CANYON, CA 94926
PHONE: (707) 841-0200

CONSULTING ENGINEER: HANCOCK & HULL
800 TULLOCH LANE
DANFORTH, BC V2R 2G8
PHONE: (604) 253-1770

Sheet Number	Sheet Title
1	G-001 Title Sheet
2	G-002 General Notes, Alterations Legend and Symbols
3	G-003 Survey and Project Control Diagrams
4	G-004 Typical Sections and Details
5	D-101 Demolition Plan - Sta 1+00 - Sta 6+50
6	D-102 Demolition Plan - Sta 6+50 - Sta 12+00
7	D-103 Demolition Plan - Sta 12+00 - Sta 17+50
8	D-104 Demolition Plan - Sta 17+50 - Sta 23+00
9	D-105 Demolition Plan - Sta 23+00 - Sta 29+70
10	C-101 Rehabilitation Plan - Sta 1+00 - Sta 6+50
11	C-102 Rehabilitation Plan - Sta 6+50 - Sta 12+00
12	C-103 Rehabilitation Plan - Sta 12+00 - Sta 17+50
13	C-104 Rehabilitation Plan - Sta 17+50 - Sta 23+00
14	C-105 Rehabilitation Plan - Sta 23+00 - Sta 29+70
15	CS-101 Striping Plan - Sta 1+00 - Sta 6+50
16	CS-102 Striping Plan - Sta 6+50 - Sta 12+00
17	CS-103 Striping Plan - Sta 12+00 - Sta 17+50
18	CS-104 Striping Plan - Sta 17+50 - Sta 23+00
19	CS-105 Striping Plan - Sta 23+00 - Sta 29+70
20	C-501 Access Ramp Details
21	C-502 Access Ramp Details
22	TC-001 Traffic Control Notes and Details
23	TC-002 Typical Traffic Control Plan



LOCATION MAP

STANDARD SPECIFICATIONS:
California Standard Specifications for Highway Construction, 2004 Edition, published by the American Road & Builders Builders Association, Inc. (ARBA), 400 North Market Street, San Francisco, CA 94102.

CONTRACT SPECIFICATIONS:
City of American Canyon, 400 Washington Street, Suite 200, American Canyon, CA 94926. Phone: (707) 841-0200.



City of American Canyon
approved by
Charles J. Cook
Public Works Director

American Canyon, Inc. Planning Director
approved by
John P. Cook
Planning Director



WEST AMERICAN CANYON ROAD REHABILITATION PROJECT

AMERICAN CANYON

WEST AMERICAN CANYON ROAD REHABILITATION PROJECT

94926

707-841-0200

G-001

RESOLUTION NO. 2009-52A

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON
ESTABLISHING THE ANNUAL APPROPRIATIONS FOR FY 2009-10 AND
APPROVING BUDGET AMENDMENTS FOR FY 2008-09**

WHEREAS, on June 2, 2009, the City Council of the City of American Canyon held a public hearing on the proposed operating budget for FY2009-2010 and reviewed proposed budget amendments for FY 2008-09; and

WHEREAS, the City Manager's recommended operating budget for FY 2009-10, summarized in Attachment I, was transmitted to the City Council of the City of American Canyon and is available for review by the citizens of the City of American Canyon in the office of the City Clerk; and

WHEREAS, over the past year the economy has been in a recession which has effectively reduced the growth of sales tax and property tax revenues which fund most activities of the general fund and contribute towards the reserves; and

WHEREAS, the City's fiscal policy provides for increasing the City General Fund Reserve by 3% of the total salary of the General Fund until it reaches 20% of the General Fund operating budget as well as adding to other reserves; and

WHEREAS, the impact of the State's budget crisis on the City's operating budget is uncertain but if certain criteria are met pursuant to 2004 Proposition 1A, the State may borrow, for three years, up to 8% of the City's property tax revenues for fiscal year 2009-10, about \$720,000; and

WHEREAS, it is the intent of the City Council of the City of American Canyon to adopt an operating budget for FY 2009-10 which will continue to provide quality services to citizens, protect the resources of the City and maintain adequate reserves, which in sum, currently exceed the 20% General Fund reserve target; and

NOW, THEREFORE, be it resolved by the City Council of the City of American Canyon that the Operating Budget, summarized in Attachment I, is hereby adopted for FY 2009-10

BE IT FURTHER RESOLVED, that due to weak revenues and increased expenses forecast for FY 2009-10, no additions to City reserves will be made in the general fund or enterprise funds.

BE IT FURTHER RESOLVED, that amounts encumbered on the books of the City of American Canyon for all funds for FY2008-2009 shall be carried forward and that the City Manager and/or the Finance Director are hereby authorized to take the necessary steps to carry forward encumbrances in the various funds of the City of American Canyon.

BE IT FUTURE RESOLVED, that amendments to the Operating Budget for the City of American Canyon for FY 2009-10 shall only be amended in accordance with the fiscal policy of the City.

BE IT FURTHER RESOLVED, that the City Manager and the Finance Director or their appropriate designee, are hereby authorized to approve Payments for goods or services received by the City of American Canyon in Accordance with the City's approved budgets, programs, and policies.

BE IT FURTHER RESOLVED, that this resolution shall be operational on July 1, 2009, and may be amended from time to time by resolution of the City Council.

BE IT FURTHER RESOLVED, that the budget amendments proposed for FY 2008-09 as listed in Attachment III be approved.

APPROVED AND ADOPTED at a meeting of the City Council of the City of American Canyon held on the 2nd day of June, 2009, by the following vote:

AYES: Councilmembers Bennett, West, Vice Mayor Callison, and Mayor Garcia
NOES: None
ABSTAIN: None
ABSTAIN: Councilmember Coffey



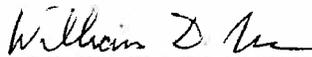
Leon Garcia, Mayor

ATTEST:



Cherri Walton, Deputy City Clerk

APPROVED AS TO FORM:



William D. Ross, City Attorney

RESOLUTION NO. 2009-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CITY OF AMERICAN CANYON FIRE PROTECTION DISTRICT ESTABLISHING THE ANNUAL APPROPRIATIONS FOR FISCAL YEAR 2009-10

WHEREAS, on June 2, 2009, the Board of Directors of the City of American Canyon Fire Protection District held a public hearing on the proposed budget for FY 2009-10, and

WHEREAS, it is the intent of the Board of Directors of the City of American Canyon Fire Protection District to adopt the proposed budget for FY 2009-10; and

WHEREAS, The Fire Chief's recommended budget has been distributed to the Board of Directors of the City of American Canyon Fire District and is available for review by the citizens of the City of American Canyon and other interested parties in the office of the City Clerk.

NOW, THEREFORE, be it resolved by the Board of Directors of the City of American Canyon Fire Protection District that the Fiscal Year 2009-10 Operating Budget, summarized in Attachment II, is hereby adopted for FY 2009-10.

BE IT FURTHER RESOLVED, that the amount encumbered on the books of the City of American Canyon Fire Protection District for FY2008-2009 shall be carried forward and that the Fire Chief, Fire District Treasurer or their appropriate designees, are hereby authorized to take the necessary steps to carry forward encumbrances in the various funds of the City of American Canyon Fire Protection District.

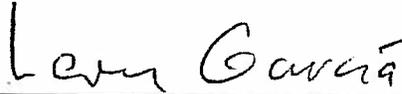
BE IT FURTHER RESOLVED, that amendments to the Operating Budget for the City of American Canyon Fire District for FY 2009-10 shall only be amended in accordance with the fiscal policy of the District.

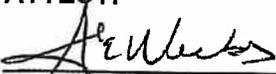
BE IT FURTHER RESOLVED, that the Fire Chief or his appropriate designee, is hereby authorized to approve payments for goods or services received by the City of American Canyon Fire Protection District in accordance with the District's approved budgets, programs, and policies.

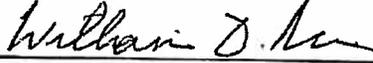
BE IT FURTHER RESOLVED, that this resolution shall be operational on July 1, 2009, and may be amended from time to time by resolution of the Board of Directors

APPROVED AND ADOPTED at a joint meeting of the City Council of the City of American Canyon and the American Canyon Fire Protection District held on the 2nd day of June, 2009, by the following vote:

AYES:	Garcia, Callison, Bennett, West
NOES:	None
ABSENT:	Coffey
ABSTAIN:	None


Leon Garcia, Chair

ATTEST:

Glen Weeks, District Clerk

APPROVED AS TO FORM:

William D. Ross, District Attorney

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Appropriations Limit

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

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

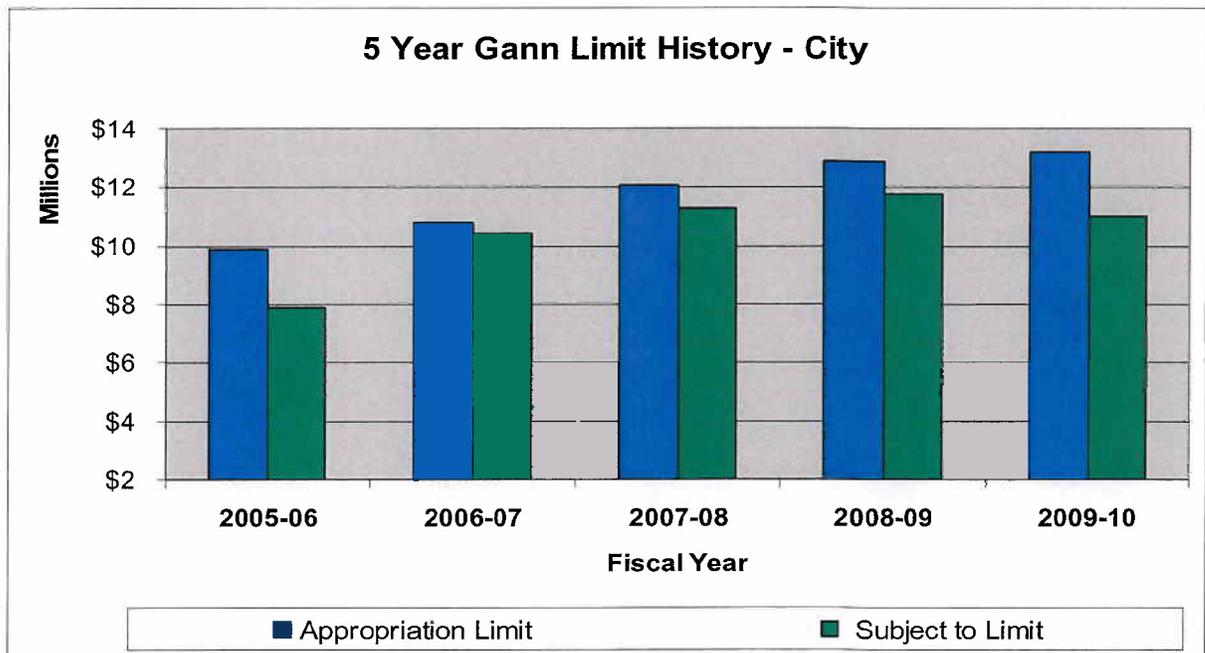
FY 2009-2010 Appropriation Limit

The fiscal year 2009-2010 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 0.62% and the City population increase of 1.78%. These factors were provided by the State Department of Finance. Using these factors in the prescribed formula, it was found that the prior year limit increased by 2.41%.

When applying the increase to the prior year's limit and comparing it to the proceeds of taxes, it was found that the City and the Fire District are both well below their limits for fiscal year 2009-10. The City is at 83% of its limit while the Fire District is at 35%. Five years of historical data is provided in the tables and charts below.

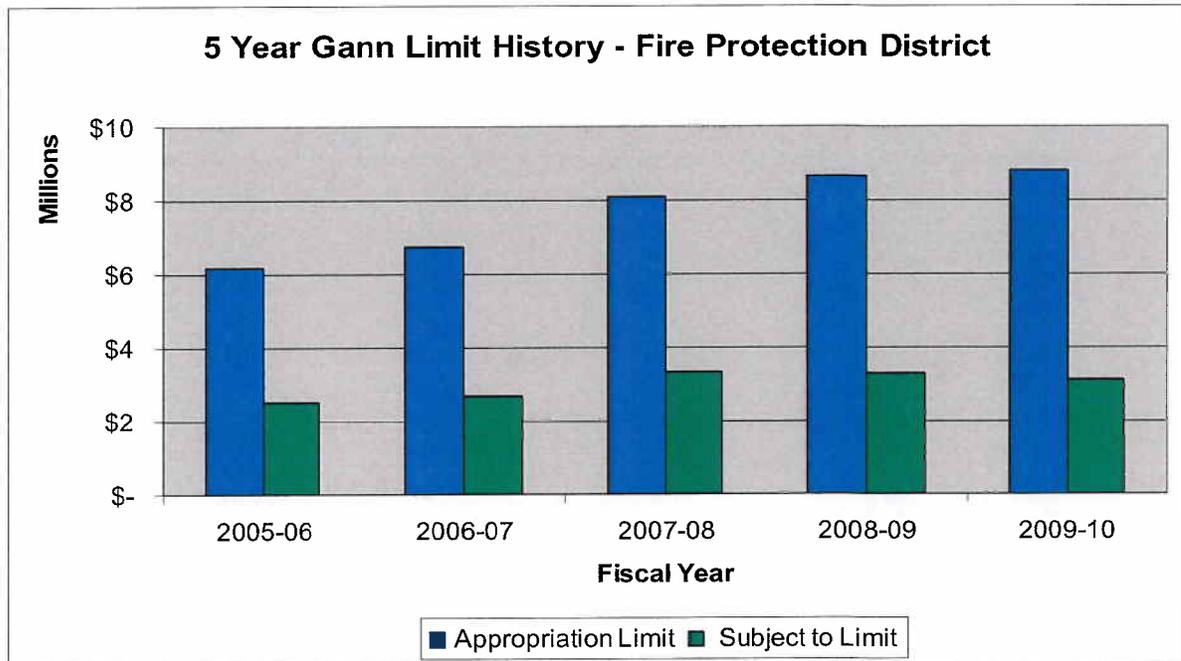
**City of American Canyon Appropriation Limit
Five Year History**

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
2005-06	\$ 9,894,439	\$ 7,890,850	\$ 2,003,589	5.26%	14,961
2006-07	\$ 10,783,085	\$ 10,384,322	\$ 398,763	3.96%	16,031
2007-08	\$ 12,076,026	\$ 11,253,245	\$ 822,781	4.42%	16,293
2008-09	\$ 12,885,011	\$ 11,768,066	\$ 1,116,945	4.29%	16,503
2009-10	\$ 13,195,673	\$ 11,003,145	\$ 2,192,528	0.62%	



**American Canyon Fire Protection District
Five Year History**

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
2005-06	\$ 6,175,130	\$ 2,500,000	\$ 3,675,130	5.26%	14,961
2006-07	\$ 6,729,656	\$ 2,700,000	\$ 4,029,656	3.96%	16,031
2007-08	\$ 8,076,260	\$ 3,300,000	\$ 4,776,260	4.42%	16,293
2008-09	\$ 8,617,297	\$ 3,294,887	\$ 5,322,410	4.29%	16,503
2009-10	\$ 8,825,063	\$ 3,126,427	\$ 5,698,636	0.62%	



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Timing of Revenues Received

Revenue Types	Daily	Monthly	Scheduled	Varies
Property Tax			Primary Distributions - August, December & May	
Sales Tax [1]		75% of Est Allocations with Quarterly Reconciliation	Estimated 25% of Sales Tax collected paid from Property Tax revenues with Property Tax Distributions in December & May	
Transient Occupancy Tax		Within 30 days of end of month		
Vehicle Licence Fee (VLF) [2]		Local Portion from registration fees	Estimated 80% paid with Property Tax Distributions in December & May	
Grants				Generally based on request for reimbursement of eligible expenditures
Fees for Services & Permits	As services are needed			
Business License Tax			Renewals Sent in December and payments delinquent February 1st	
Water and Wastewater				
Single Family Residential		Billed Monthly		
Multi-family & Mobile Home Parks		Billed Monthly		
Non-Residential		Billed Monthly		
Development Impact & Connection Fees				Generally as Development Permits are issued
Gas Tax allocations		Distribution from State allocations		
Other General fund, Enterprise Funds and Special Funds Revenues				Varies depending on revenue types

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

[2] As part of Prop 1a, approximately 80% of the initial FY 03-04 VLF revenue, increased by Assessed Valuation growth, is paid from Property Tax revenues as a "VLF In-Lieu" payment in December and May

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Fund Descriptions

Governmental Funds

Fund 100, 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.

Fund 704 and 705, Developer Deposits Funds –accounts for advances or deposits of private developments for privately initiated annexations handled by Community Development Department.

Enterprise Funds

Fund 550, Water Operations Fund – accounts for activities relating to the operation associated with the City's water system.

Fund 551, Water Capacity Fund – accounts for capacity fees accumulated to pay for additional water infrastructure and facilities.

Fund 555, Wastewater Operations Fund – accounts for activities relating to the operation associated with the City's wastewater system.

Fund 556, Wastewater Capacity Fund – accounts for capacity fees accumulated to pay for additional wastewater infrastructure and facilities.

Debt Service Funds

Fund 410, Lease Revenue Bonds – issued to finance the acquisition and construction of a Community Center/Gymnasium facility and Aquatic Center Facility.

Fund 423, City Hall Capital Lease – issued to finance the acquisition and construction of the new City Hall at 4381 Broadway.

Fund 426, Broadway Property – issued to finance the acquisition and construction of the City Hall Parking lot.

Capital Projects Funds

Fund 150, Capital Projects Fund – this account is used to accumulate funds that the city desires to commit to capital projects.

Fund 310, Park Improvement Fund – accounts for impact fees collected by new development to be used for adding new parks, park improvements, and recreation facilities.

Fund 320, Traffic Impact Fee Fund – accounts for impact fees collected by new development to be used for street improvements.

Fund 330, Civic Facilities Impact Fee Fund – accounts for impact fees collected by new development to be used for Civic Facilities improvement projects.

Fund 350, Affordable Housing Fund – accounts for fees collected from developers in lieu of providing affordable housing services.

Special Revenue Funds

Fund 200, Measure A Storm Drain Fund – accounts for the proceeds and expenditures of a special half cent sales taxes approved by the voters in 1998.

Fund 201, Gas Tax Fund – accounts for proceeds and expenditures of gas tax revenue received under the California Streets and Highways Code.

Fund 209, Abandoned Vehicle Abatement Fund – accounts for the grant funds used to abate abandoned vehicles.

Fund 222, CDBG Loan Repayment Fund – accounts for housing rehabilitation made with Federal Community Development Block Grant monies.

Fund 226, Building Equity and Growth in Neighborhoods Program Fund – accounts for state funds received for mortgage assistance to low and moderate-income first-time homebuyers of Vineyard Place units.

Fund 228, Safe Route to School Grant – accounts for federal funds received to enable and encourage children, including those with disabilities to walk and bicycle to school, make bicycling and walking to school safer, and reduce traffic and air pollution in the vicinity of schools.

Fund 250, Transportation Enhancement Act Fund – accounts for grant funds received for the purpose of street and road improvement projects.

Fund 271, Robert Z' Berg-Harris Block Grant – accounts for grant fund received for Urban Open space and Recreation Program under the Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Act of 2000. This is to be used for the acquisition and/or development of high priority projects that satisfy the most urgent park and recreation needs, with emphasis on unmet needs in the most heavily populated and most economically disadvantaged areas within each jurisdiction.

Fund 272, Per Capita Proposition Grant – accounts for grant fund received for Urban Open space and Recreation Program under the Safe Neighborhood Parks, Clean Water, Clean Air, and Coastal Protection Bond Act of 2001. This is to be used for the acquisition, development, improvement, rehabilitation, restoration, enhancement, and interpretation of local parks and recreational lands and facilities.

Fund 275, TFCA Grant – accounts for grant fund received for construction of bicycle path/trail from Chaucer to existing trail.

Fund 276, Proposition 50 Grant – accounts for grant fund received from State Water Resources Control Board for recycled water projects.

Funds 420, 424, 425 – accounts for Lighting and Landscaping Assessment District activities to maintain the LaVigne, Vintage Ranch and Napa Junction Mixed Use neighborhood street lights, safety lighting, parks, street medians, street tree trimming and graffiti removal thru tax assessments to benefitting property owners.

Fund 502, Transportation Development Act Grant Fund – accounts for grant funds received for pedestrian and bicycle facilities.

Fund 503, State Surface Transportation Program – accounts for grant funds received for street and road improvements.

Fund 580, Newell Open Space Fund – accounts for the costs to maintain open space at the Newell Open Space.

Fund 581, LaVigne Open Space Fund – accounts for the costs to maintain open space at the La Vigne Open Space.

Fund 702, Employee Housing Assistance Fund – accounts for loans made to employees with City funds for the purpose of assisting them to purchase homes within the City.

Fund 703, Retiree Health Benefits Fund – this fund was set up to accumulate funds for the purpose of funding retiree health benefits.

Agency Funds

Fund 360, LaVigne Special Assessment District – these assessment bonds were issued to finance water and sewer connection fees of the La Vigne Subdivision. The bonds are secured by special assessments levied against properties within the District.

Fund 422, 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.

Budget Cycle

The City's budget process begins in January of each year at the management staff meeting of the department directors. Budget instructions, worksheets, and a budget calendars prepared by the Finance Department staff are distributed and the process is discussed. The City Manager talks about goals and expectations during the coming year and beyond.

The Department Directors review their revenue and expenditure line items and estimate balances at year end. This serves as the basis for the beginning balances or resources available in each fund.

Finance staff complete budget worksheets for salary and benefits for regular full time staff after verifying the staff allocations percentages for each department employee. Human Resources staff estimates budgeted benefit rates and an estimated cost of living increase to program into the budget for planning purposes. Directors are responsible for requesting overtime and part time or seasonal staff budgets.

All supplemental budget requests for new staff or equipment are presented on separate forms for review by the City Manager. If approved, they are added to the budget. Once the budget worksheets are completed by the departments, they are submitted to the Finance Department where they are compiled. Regular staff and benefit budgets are added to the department directors requested budgets and all the budget worksheets are compiled for City Manager review and evaluation.

Following his approval, the budget is presented to the Finance Committee (City Manager, Fire Chief, Finance Director, Mayor, Vice Mayor) where the details are discussed and reviewed. Department Directors may make a presentation on their budgets and goals for the new year. Following approval by the Finance Committee, a budget workshop is held with the City Council in May. After receiving any feedback and making necessary adjustments, a public hearing is held during the first Council Meeting in June. The budget for fiscal year 2009-10 was approved by the City Council at their meeting of June 2, 2009.

Classification of Funds

Governmental Fund Types

The General Fund is used to account for resources traditionally associated with general government which are not required to be accounted for in a separate fund including sales tax, property tax, transient occupancy tax, licenses, permits, and fines and forfeitures. This fund is used to finance most of the basic municipal functions such as administration, police, parks and recreation 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 its own Fire General Fund and other funds.

Other major governmental funds are:

The Gas Tax Fund is used to account for the City's share of State and County gasoline tax collection 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.

The Measure A Fund which accounts for the City's share of the 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 taken by cities throughout the County of Napa.

Capital Project Fund Types

General governmental capital projects are accounted for in the CIP fund. Funding sources are derived from various sources such as grant funds, impact fee funds or contributions from the General Fund. For administrative convenience, water and wastewater enterprise funds capital projects are accounted for in separate funds which are combined for the annual audit report.

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. Separate debt service funds have been established by the City to account for the various debt issues including the City Hall debt and Aquatic Center and park and recreation facilities.

Enterprise Fund Types

Enterprise funds are used to account for activities for which fees are charged to external users for goods and services. The City operates water and wastewater facilities and accounts for them in enterprise funds. Their activities are accounted for using the full accrual basis of accounting which facilitates the review and adjustment of fees to a level necessary to meet all costs of providing the service.

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FISCAL AND 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.

- 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 (i.e., 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. Currently, the City does not use internal service funds.

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.

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 reapply budgeted resources from one use to another and is known as the budget’s “legal level of control.” At the Fund level, the LLC is the 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.
 - 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. In the next year, 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:

- (1) Labor
 - (a) Salary
 - (b) Benefits:
 - Retirement
 - Medical
 - Other
 - (c) Other

Total Labor

- (2) Operational and Maintenance (O&M)
 - (a) Energy
 - (b) Supplies
 - (c) Equipment

Total O&M

c. Area 3. Non-CIP Purchases

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.
 - 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.

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 allocations in each of the operating funds will be established. This contingent appropriation, titled "Reserve for Future Allocation," will be disbursed only by transfer to another departmental appropriation. Transfers from this item shall be controlled by Section 2(LLC) and as outlined in Section 5 of these policies. A contingent appropriation will be established except when prior year revenues do not reach estimated projections or when the Governor declares a fiscal emergency in accordance with the provisions of Proposition 1A.

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 in accordance with the provisions of Proposition 1A.

- **City General Fund Reserve**

Following the initial allocation of 10% of fiscal year 2005 expenditures, effective July 1, 2007, the reserve will grow by a minimum of 3% of the total salary of the General Fund until it reaches 20% of the operating annual budget of the General Fund. Unallocated reserves will not be used to support long-term, on-going operating expenditures unless they exceed the recommended reserve. This reserve is defined as unreserved current assets minus current liabilities payable from these assets.

- **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.

- **Risk and Catastrophic Reserve**

Following the establishment of the City's initial Risk Reserve of \$750,000 in February 2007, it will be increased by a minimum of \$100,000 per year until it reaches \$2.0 million. Thereafter, it should grow by 3% or the annual CPI, whichever is greater.

Beginning July 1, 2009, the Fire District will establish a Risk Reserve of \$250,000. Annually thereafter, the Risk Reserve will increase a minimum of \$25,000 until it reaches \$500,000. Thereafter it will be increased by 3% or the annual CPI, whichever is greater.

The Risk and Catastrophic Reserve will only be used in the event of a disaster or to replace equipment and buildings damaged due to an unusual event or accident.

- **Economic Development Reserve**

Following the establishment of the City's initial Economic Development Reserve of \$750,000 in February 2007, it will be increased by a minimum of 10% each year until it reaches \$5.0 million. The Economic Development Reserve will only be used to further the City's adopted Economic Development program.

- **Technology Reserve**

Following the establishment of the City's initial Technology Reserve of \$500,000 in February 2007, each department will contribute, beginning July 1, 2007, the equivalent of 1% of its allocated annual salary budget to the Technology Reserve.

Beginning July 1, 2009, the Fire District will establish a Technology Reserve of \$50,000. Annually thereafter, the reserve will increase a minimum of \$10,000 until it reaches \$100,000. Thereafter it will grow by 3% or the annual CPI, whichever is greater.

The Technology Reserve will be used to upgrade technology system improvements including, but not limited to, its automated financial accounting system, internet web page development, communications and related improvements.

The Chief Administrative Officer is directed to use unappropriated reserves to extend the above reserves.

Fund Balances Used For Capital Projects

Reserves within Capital Projects 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% reserves 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.
- 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.

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.
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. Key authorizations in the ordinance are:

**APPROVAL REQUIREMENTS
PURCHASES OF SUPPLIES & EQUIPMENT AND
PROFESSIONAL SERVICES**

Threshold	Department Head	City Manager or Fire Chief	City Council / BOD
SUPPLIES & EQUIPMENT			
less than \$5,000	√	√	
\$5,000 to \$25,000 (requires 3 informal proposals)	√	√	
exceeding \$25,000 (requires formal proposals)	√	√	<input checked="" type="checkbox"/>
PROFESSIONAL SERVICES			
less than \$10,000	√		
\$10,000 to \$50,000 (requires 3 informal proposals)	√	√	
exceeding \$50,000 (requires 3 formal proposals)	√	√	<input checked="" type="checkbox"/>

Petty Cash Reimbursement
Limit

\$100.00

√ Denotes signature approval

Denotes Council Authorization

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 1A, 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.

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 state 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.

7. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Accounting

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

Auditing

- 1) Use of Audited Comprehensive Annual Financial Report (CAFR). The Finance Director, pursuant to Section 37208 of the Government Code, shall be responsible for preparing an audited Comprehensive Annual Financial Report.
- 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 (CAFR).
- 3) The Chief Administrative Officer is directed to submit amendments to the municipal code for adoption by the City Council / Board of Directors to require the City Finance Department to annually prepare a CAFR.
- 4) Qualifications of the Auditor. In conformance with state law, the City shall be audited annually by independent accountants ("auditor"). The CPA firm must demonstrate that it has staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be licensed by the State of California.
- 5) Responsibility of Auditor to City Council and Finance Committee. The auditor is retained by and is accountable to the City Council / Board of Directors. The auditor shall communicate directly with the Finance Committee as necessary to fulfill its legal and professional responsibilities. The auditor's report on the City's financial statements shall be completed within 180 days of the City's fiscal year end. The auditor shall prepare and review a management letter with the Finance Committee.
- 6) Contract with Auditor. The agreement between the independent auditor and the City / Fire District shall be in the form of a written contract. A time schedule for completion of the audit shall be included.
- 7) Scope of Audit. All general purpose statements, combining statements and individual fund and account group statements and schedules shall be subject to a full scope audit.
- 8) Selection of Auditor. Effective September 30, 2007, the City shall request proposals for audit services at least once every three to five years. The City shall select the auditor by May 31, of each year.

City Financial Reporting

- 1) External Reporting. As a part of the audit, the auditor shall assist with preparation of a written Comprehensive Annual Financial Report (CAFR) to be presented to the City Council. The CAFR shall be prepared in accordance with generally accepted accounting principles (GAAP) and shall be presented annually to the Government Finance Officer's Association (GFOA) or the CSMFO for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. The Budget and CAFR shall be posted on the City website.
- 2) Availability of Reports. The comprehensive annual financial report shall be approved by the City Council and be made available to the elected officials, bond rating agencies, creditors and citizens.
- 3) Internal Reporting. The Finance Department shall prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs.
- 4) GASB (Governmental Accounting Standards Board) Statement No. 45. In compliance with the GASB Statement 45 related to retiree health benefits and for the purpose of maintaining a sound financial condition, the City is required to accrue the cost of retiree health benefits. The value of the benefit was actuarially calculated for City staff in fiscal year 2007-08 and will be recorded in the City's books in accordance with all applicable accounting standards. The Fire District is currently in contract with a consultant to do the actuarial calculations and provide a report.

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

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

Although there is no requirement that the City / Fire District actually fund the benefit cost, not doing so could have a significant impact on our credit

rating, consequently, affecting the cost of issuing debt financing. GASB Statement No. 45 requires that the cost of the obligation be reported as a liability on financial statements. The liability will be phased in over a number of years and will be reduced by City / Fire District contributions into an irrevocable trust. The City will pay, to the extent that resources are available, the annual required contribution, as designated in the actuarial report. The departments will contribute a proportional share to the fund.

8. INVESTMENTS AND CASH MANAGEMENT

Depository Bank

No later than June 30, 2009, 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.

Monthly Report

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

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	
Storm drain lines	75
Manholes	75
Catch basins	75
Detention basins	75

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.

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.

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.

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 and Budget Policy Monitoring and Recommendations; and
- 10) Recommending the Retention of a Financial Advisor.

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Demographics, Etc.

Location: The City of American Canyon is located 40 miles northeast of San Francisco. It is 55 miles to Sacramento. Major airports are Oakland (43 miles), San Francisco (50 miles) and Sacramento (60 miles)

- **Area in Square Miles: 4.1**
- **Form of Government: Council – Manager / General Law**
- **Date of Incorporation: January 1, 1992**
- **Number of Full-Time Employees: 81**
- **Housing Units: 5,635**
- **Persons per Household: 2.963**

Climate: At 60 feet above sea level and just a few miles from the greater San Francisco Bay Area, the City enjoys a mild climate making it ideal for business residential and recreater opportunities.

- **Summers are dry and warm and usually in the 55° F to 80° F range**
- **Winters are temperate and in the 40° F to 65° F range**

- **Precipitation is measured at 3.5 to 5 inches between November and March**

Population: 16,503 as of January 1, 2009 as estimated by the State Department of Finance

Race Breakdown:

White Non-Hispanic	52.6%	American Indian	1.9%
Hispanic	17.7%	Native Hawaiian and	
Filipino	12.4%	Other Pacific Islander	1.3%
Other Race	8.6%	Asian Indian	1.1%
Black	7.3%	Chinese	1.1%
Two or more races	6.6%	Other Asian	.7%

Gender

Male	8,035	49.3%
Female	8,280	50.7%

Public Safety:

Police Department: The City contracts with Napa County Sheriff's Department for police services.

Fire Department: American Canyon Fire Protection District is a subsidiary special district to the City.

Recreation:

The City is located in Napa Valley.

On its western edge, the City supports an extensive hiking, biking trail network along the wetlands which border the city, connecting to the Napa River. This trail network is planned to follow the river to the City of Napa in about 2 years. On its eastern boundary the City supports a trail network system in the Newell Open Space which connects to the ridge between Napa and Solano Counties and a regional trail system there. Some of the trails are available for equestrian use. A system of bikeways is planned throughout the city allowing either of these trail systems without a car.

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

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

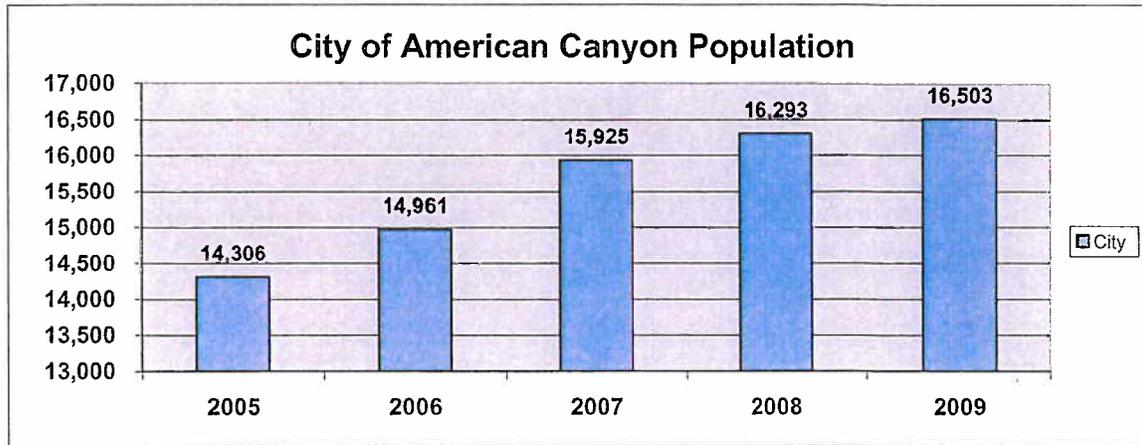
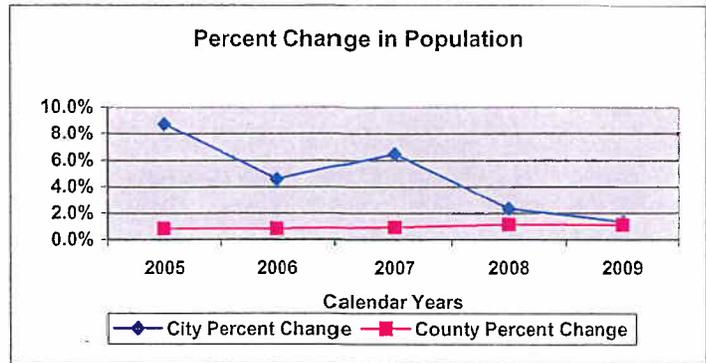
Education

Fiscal Year	Population	Per Capita Personal Income	Unemployment Rate
1999	9,217	\$32,236	3.20%
2000	9,375	\$34,203	2.60%
2001	9,774	\$37,928	2.50%
2002	11,270	\$37,965	2.60%
2003	12,331	\$38,361	3.40%
2004	13,156	\$38,352	3.70%
2005	14,306	\$40,666	4.10%
2006	14,961	\$42,720	6.70%
2007	15,925	\$42,894	6.70%
2008	16,293	\$50,817	9.00%
2009	16,503		

Demographic and Economic Statistics

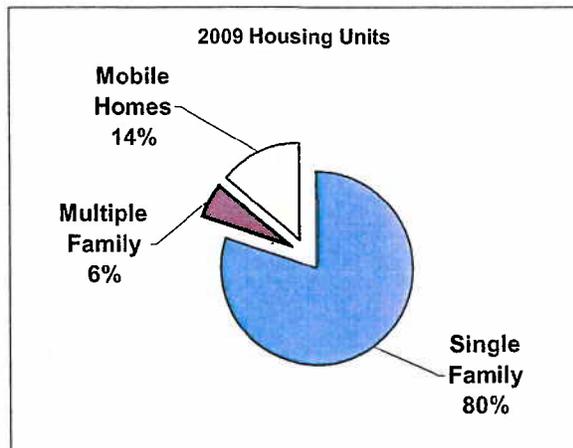
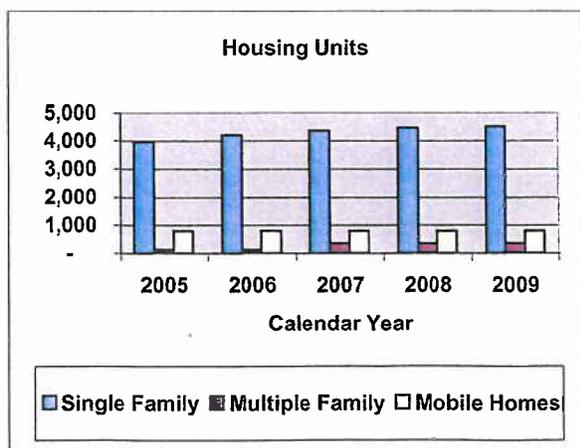
Population Changes

	City	% Change	Napa County	% Change
2005	14,306	8.7%	132,280	0.8%
2006	14,961	4.6%	133,352	0.8%
2007	15,925	6.4%	134,559	0.9%
2008	16,293	2.3%	136,064	1.1%
2009	16,503	1.3%	137,571	1.1%



City Housing Trends

	Single Family	Multiple Family	Mobile Homes	Total Housing	% Change	Est Percent Vacant	Avg Persons Per Household
2005	3,934	129	781	4,844	8.9%	1.98%	2.961
2006	4,201	129	779	5,109	5.5%	1.98%	2.942
2007	4,357	345	779	5,481	7.3%	1.97%	2.933
2008	4,467	345	779	5,591	2.0%	1.97%	2.934
2009	4,511	345	779	5,635	0.8%	1.97%	2.963



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Glossary of Budget Terms

The City's budget contains specialized and technical terminology, which is unique to public finance and budgeting. To help the reader understand the terms, a glossary of budgetary terms has been included in the document.

Accounting System - The financial records and procedures that identify, record, classify, summarize and report information on the financial transactions, position and accountability for assets and liabilities of the city government.

Allocated Costs - An expense charged by one department/division to another for services performed or expenditures of a general nature, which are charged to one main account and allocated to other departments/divisions by a specified formula.

Appropriation - An authorization to spend made by resolution of the City Council, which permits the City to incur obligations and spend funds as approved in the adopted budget. Appropriations are made at a Department or Capital Project level.

Appropriation Limit - State law (Proposition 4, 1979 and Proposition 111, 1990 added and amended Article XIII-B of the State Constitution) requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. The limit is based on appropriations only from proceeds of taxes, as defined by the law, with certain exclusions. Guidelines were developed to define and implement the changes and establish the annual audit requirements. The limit amount can be increased each year by a formula that uses a combination of percent changes in Statewide Per Capita Income (PCI), City or County Population and Non-residential assessed valuation. The appropriation limit and annual growth factors used to calculate the limit is set by resolution when the annual budget is adopted. The appropriation limit can only be set one year at a time due to the annual State generated factors needed to set the limit.

Assessed Valuation – An annual value of real or personal property established by the County Assessor each January 1st, which is used to generate property taxes from the property tax rates. The property values were established by State Law in 1978 (Proposition 13) and can be adjusted by the County Assessor by either the Statewide Per Capita Income (PCI), the maximum annual increase of 2%, actual sales price, improvements and/or other adjustments allowed by State law.

Assessments - A levy made by the City or other public agencies against certain properties pay for all or part of the costs of a specific capital improvement or annual services that primarily benefits those properties. The City levies assessments for the lighting and landscaping district and for certain road improvements on American Canyon Road east of Highway 29.

Authorized Positions - The number of full time and permanent part time staff identified within a department, division or program measured on a full time equivalent (FTE) basis.

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

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

Budget Amendment – An adjustment to the adopted budget by the City Council or the City Manager. Adjustments to budgets within departmental budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balance or new revenue sources or shifts between departments or capital improvement projects.

Capital Improvement Program (CIP) Budget - Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction and various kinds of major facility maintenance. They are often multi-year projects, which require funding beyond the one-year period of the annual budget. Project budgets are approved for the life of the project and continue until the project is completed or otherwise changed..

Capital Outlay - Expenditures relating to the purchase of furniture, land, vehicles, computers and equipment.

Certificates of Participation (COPS) – COPS are long-term financing instruments issued to fund the acquisition of equipment or the acquisition, construction or rehabilitation of real property. They are usually structured as a lease arrangement, with payments made from a specified fund.

COLA - Cost of living adjustment as a percentage change from one year to the next. Generally applied to salaries and primarily based on the CPI (see explanation below).

CPI – Consumer price index as a percentage of change from one year to the next. A statistical measure of consumer related costs provided by the U.S. Department of Labor signifying the cost of living and economic inflation. The City uses the San Francisco-Oakland-San Jose area All Consumer indices calculated either as a point-to-point in April or median from June to April for various budget items such as labor costs. Changes in other commodity costs are generally based on more discreet indices for that particular commodity.

Comprehensive Annual Financial Report (CAFR) – An annual report, audited by an independent auditor that reports the prior year financial transactions with a comparison to the budget.

Cost Recovery - The establishment of user fees, which recover all or a portion of the cost of providing services.

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

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.

Designated Fund Balance - A portion of fund balance set aside to pay for special programs or expenditures in a future period.

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

Glossary of Budget Terms

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

Enterprise Funds - A fund established to account for certain financial and operated activities in a manner similar to private business enterprises. The City Water and Wastewater systems are enterprise funds. This method of accounting is designed to determine the full costs of providing services to facilitate the user fee setting process

Estimated Revenue - The amount of revenue budgeted and expected to be received during a fiscal year.

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

Fire Protection District - The Fire District which was founded in 1957 exists as a Subsidiary Special District to the City of American Canyon. The District's service area is fifteen square miles in size and covers approximately 17,000 in population. Bordered on the south by the City of Vallejo, on the west by the Napa River and on the east by Interstate 80. The District is frequently called upon to provide automatic and mutual aid to multiple agencies in Napa & Solano counties.

Expenditure Category - A basis for distinguishing types of expenditures. The major expenditure categories used by the City include Personnel Services, Services and Supplies, Debt Service and Capital Projects.

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

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

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

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

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.

Glossary of Budget Terms

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

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

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

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

Gross - Amount prior to any deductions.

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

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

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

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

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

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

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

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

Glossary of Budget Terms

Motor Vehicle License Fee (Motor Vehicle In-Lieu Fees) – This is a 2% fee of the value of motor vehicles that is levied by the State. These funds are used by the State to fund local governments and are allocated as follows: 30.5% to Cities by population, 30.5% to Counties by population, 18.75% to Cities and Counties to offset specific reductions in other State imposed revenues and 25% to Counties to offset additional costs of health and welfare programs shifted from the State to Counties. The allocation of a portion of the fee is “In-Lieu” of Cities imposing a separate property tax on motor vehicles. In 1998 legislation was adopted to reduce the Motor Vehicle License Fee with annual credits of up to 67% if State General Fund revenues come within certain revenue targets. If the State revenue targets are not achieved, then the credits are to be dropped. The legislation also provided an annual backfill of the revenue loss to local governments due to the credits.

Net - Amount after consideration of any adjustments.

Objectives - Statements of measurable results to be accomplished within a specific time frame. Objectives support long term goals.

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

Performance Measurement - The performance measures provide an indicator of the amount of work performed or measures the quality of effectiveness of work performed by a department or program from year to year.

PERS – California Public Employees Retirement System. Also known as CalPERS.

Position Classification - Includes job titles, job grades and job families for an overall job level.

Program - A 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.

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:

Glossary of Budget Terms

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

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

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

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

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

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.

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.

Reserves – A type of account used to designate a portion of the fund balance or working capital for a specific future use. Some reserves are required by grant or debt/lease agreements. Reserves are designated for specific or general purposes as part of the annual budget adoption and reviews. For a description of the reserves, see the City's fiscal policy included in this budget.

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.

Glossary of Budget Terms

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

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

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

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

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

Support Services - A grouping of administrative departments/divisions (Finance, Human Resources, Information Technology, Risk Management, Fleet and Building maintenance) that support the operating departments, which provide direct services to the community.

Taxes - Compulsory charges levied by a government, through a vote of the people, on a specific basis or to a specific group of taxpayers to finance services performed for the common benefit. The taxes directly levied by the City are Transient Occupancy, Business License and Real Property Transfer. The tax revenue is part of the General fund and used for general city services.

Transfers From or To Other Funds – Approved transfers of money between funds to better account for the expenditure of funds.

Transient Occupancy Tax - This is a 10% local general tax on the rental of hotel, motel, Spa, Bed & Breakfast and other rentals of less than 30 days. The revenue is recorded in the General fund to fund general municipal services.

User Service Fees or Charges - Fees charged to users of a particular service provided by the City. Fees are established based upon cost recovery policy decisions reviewed on an annualized basis.

Glossary of Budget Terms

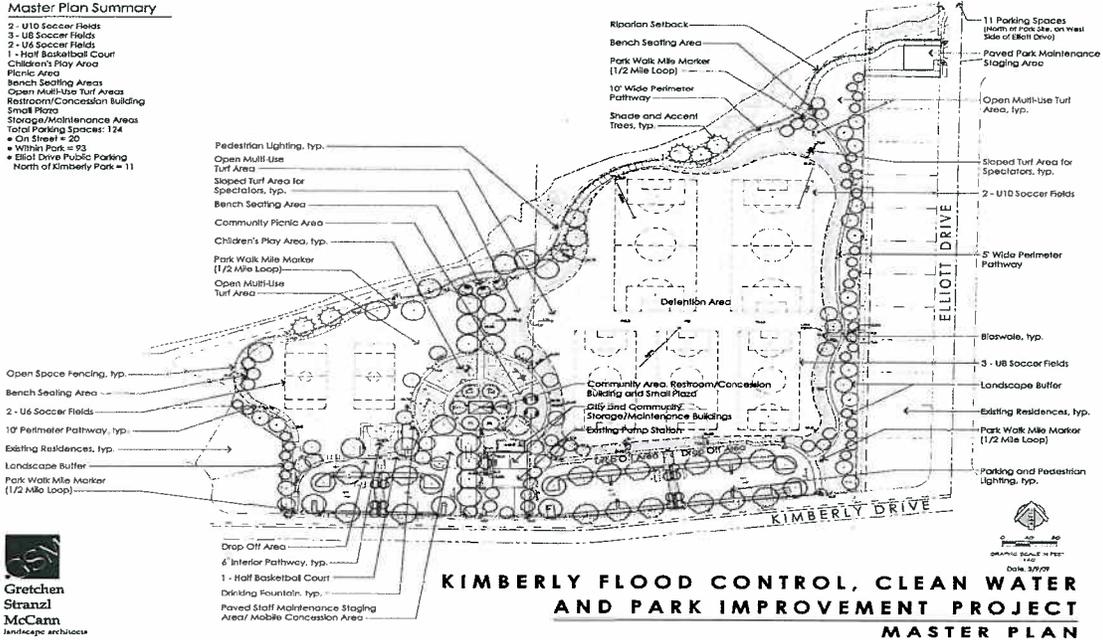
Utilities - A public service such as gas, electricity, phone, water, wastewater, refuse, cable or transit. The City owns, sets the rates and directly operates the water and wastewater utility services. The City contracts with the Napa County Transportation Planning Agency for the operation of the transit system. The City's franchise with cable TV providers is governed by a state wide agreement. Comcast, AT&T and others provide cable services which are extensively regulated by Federal and State laws. The gas, electricity and phone utilities are provided by private investor owned firms and are governed by the State Public Utilities Commission and State laws.

Working Capital – A term used to express the cash or equivalents equity of a fund. It is determined by subtracting current liabilities from current assets. It provides a measure of resources available to be used in the current or next fiscal year. It is generally used to show the available resources in enterprise funds, such as the City's water and wastewater funds. In the General and Special Revenue funds, fund balance is the measure of available spendable resources.

Fire Protection District

Master Plan Summary

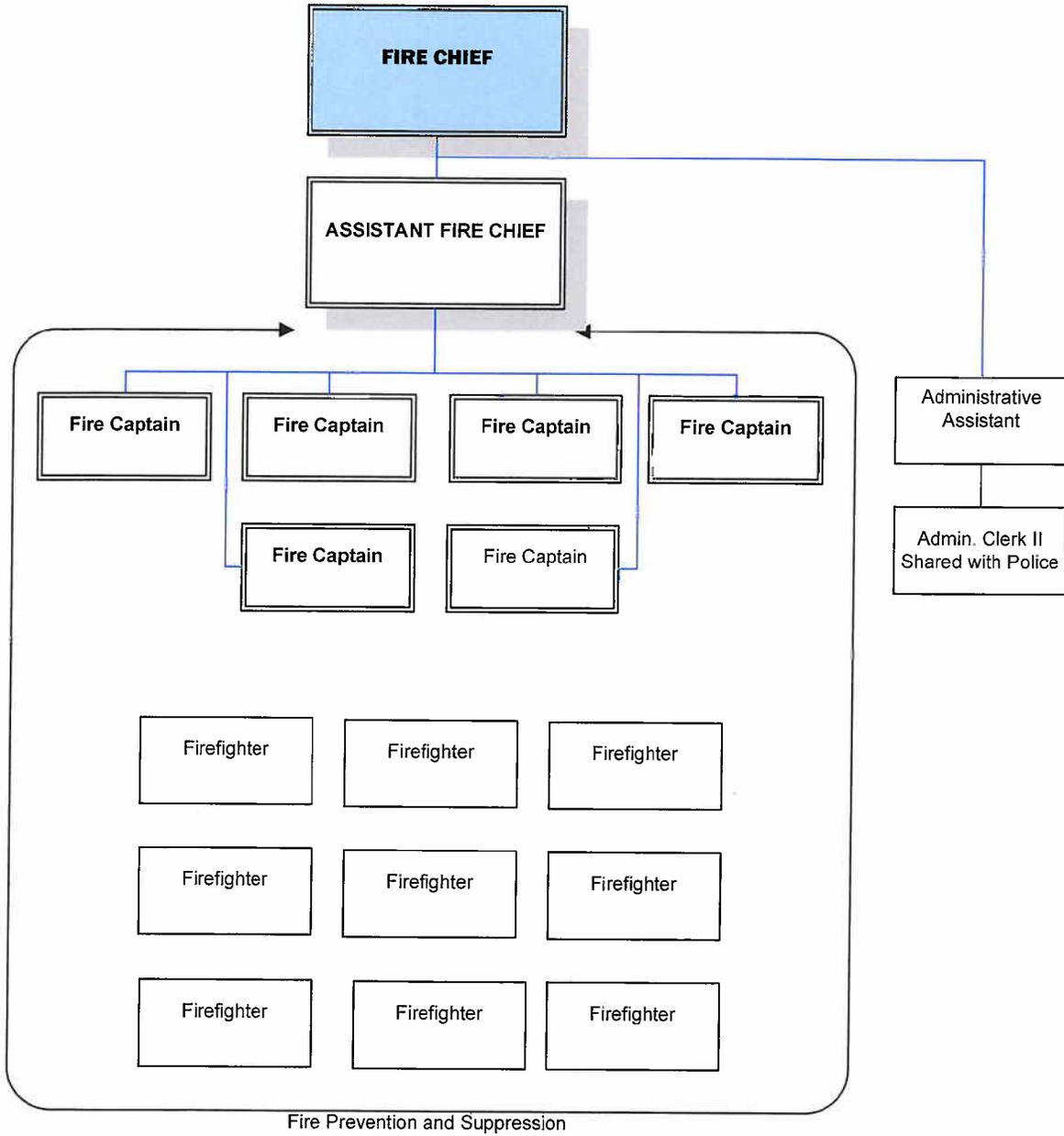
- 2 - U10 Soccer Fields
- 3 - U8 Soccer Fields
- 2 - U6 Soccer Fields
- 1 - Half Basketball Court
- Children's Play Area
- Picnic Area
- Bench Seating Areas
- Open Multi-Use Turf Areas
- Restroom/Concession Building
- Small Plaza
- Storage/Maintenance Areas
- Total Parking Spaces: 124
- On Street = 20
- Within Park = 93
- Elliot Drive Public Parking North of Kimberly Park = 11



Gretchen Stranzl McCann
landscape architects

KIMBERLY FLOOD CONTROL, CLEAN WATER AND PARK IMPROVEMENT PROJECT
MASTER PLAN

FIRE DISTRICT



Fire District

The Fire Chief is responsible for planning, organizing, and directing all activities of the Fire Protection District.

Accomplishments for Fiscal Year 2008-09

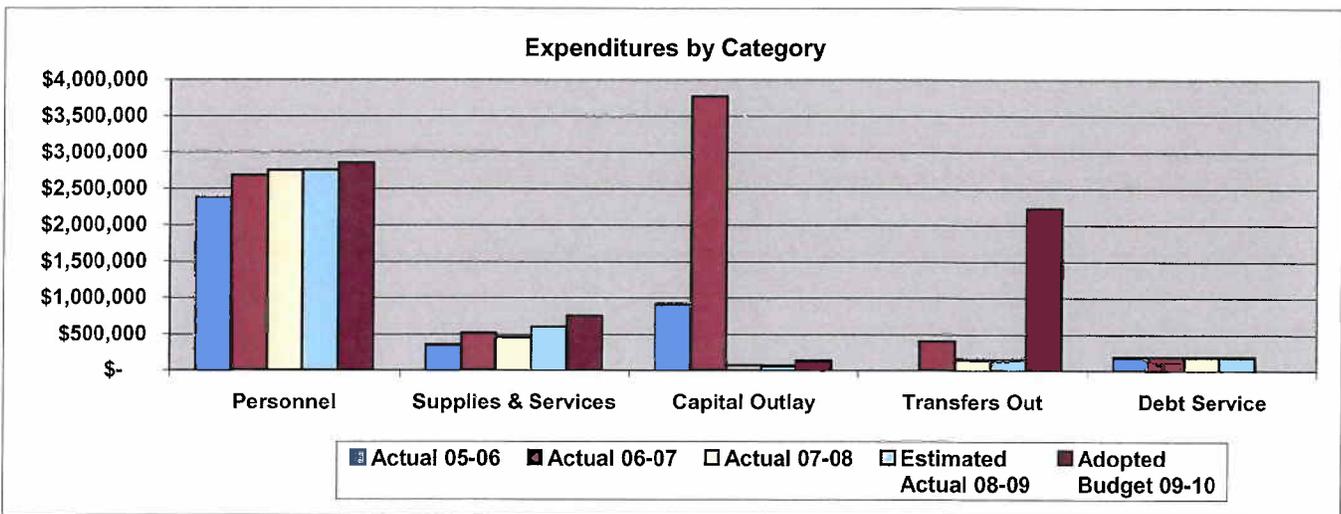
- Completed draft of the fire district Strategic Plan
- WARN System implementation and MOU - finalized and adopted
- Recruited and hired replacement staff - Assistant Chief, Firefighter, Administrative Clerk
- Recruited additional reserve firefighter trainee's
- Implemented master fire district administrative calendar
- Completed fire district inventory update & surplus items
- Quarterly Board of Directors meetings
- Purchase and set up portable restroom at 225 James facility
- Attended quarterly FASIS Board of Directors meetings
- Assisted LAFCO with fire district Municipal Services Review (MSR)
- Recruited new Fire Explorers and participated in annual Explorer Fire Academy
- Completed draft Pandemic Flu Plan
- Completed draft Priority and Mass Medication Plans
- Continued development of EOC and participated in county-wide disaster (earthquake) exercise
- Updated Injury Illness Prevention Program (IIPP)
- Completed update of Solano County Dispatch Matrix (Update of Mutual Aid Coordination for Solano County)
- Completed fire district Annual Report (2008)

Goals for Fiscal Year 2009-10

- Present information and recommendations to enable the Fire District Board to make decisions on matters of policy
- Oversee and provide direction to ensure that the District remains fiscally sustainable
- Complete American Canyon specific Emergency Operations Plan
- Evaluate fire district inspection and special permits fees
- Implement new records management system (Zoll data systems)
- Update fire hydrant maintenance program and record keeping
- Establish irrevocable trust for retiree health insurance
- Complete ISO re-grading process
- Complete labor negotiations and updated MOU
- Implement updated apparatus maintenance program
- Maintain Urban Search and Rescue and Napa Interagency Rescue Team Programs
- Maintain National Incident Management System (NIMS) compliance
- Maintain current staffing
- Assist developers with fire code compliance
- Maintain current fire district training programs
- Replace Durango command vehicle

Fire District Fund Summary

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 2,377,710	2,680,133	2,750,029	2,755,217	\$ 2,850,050
Supplies & Services	345,775	513,315	454,309	593,316	746,500
Capital Outlay	906,451	3,766,090	63,377	60,684	129,100
Transfers Out	-	395,876	150,000	150,000	2,229,065
Debt Service	184,399	184,399	184,399	184,399	-
Total Expenses	3,814,335	7,539,813	3,602,114	3,743,617	5,954,715
Expenses by Fund					
810 General Operations	\$ 2,640,146	3,684,567	3,363,342	3,499,157	\$ 5,874,715
812 Retiree Health	-	-	54,373	60,060	80,000
830 Fire Mitigation	945,790	3,585,542	-	-	-
860 Fire Equipment Replacement	184,399	213,667	184,399	184,399	-
880 Grants	44,000	56,037	-	-	-
Total Expenses	3,814,335	7,539,813	3,602,114	3,743,617	5,954,715
Revenues / Funding Sources					
Property Taxes	2,599,463	2,940,497	3,509,156	3,450,365	3,102,000
Fire Assessment Fee	502,505	537,652	515,112	546,485	525,000
Fire Mitigation Fee	381,911	61,015	-	337,187	250,000
Interest Earnings	158,533	130,091	59,764	57,431	41,500
Other	109,343	301,583	313,052	444,709	184,200
Transfers In	-	395,876	150,000	150,000	2,229,065
Total Rev / Funding Sources	\$ 3,751,755	\$ 4,366,713	\$ 4,547,085	\$ 4,986,178	\$ 6,331,765



ACFPD

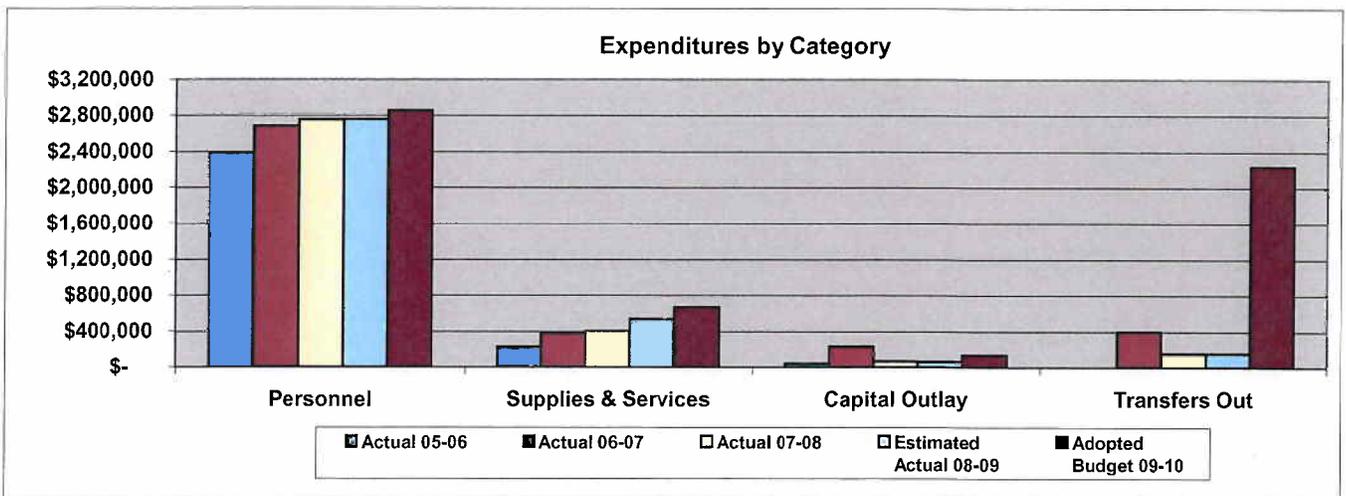
General Operations

Fund No. 810

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

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel	\$ 2,377,710	2,680,133	2,750,029	2,755,217	\$ 2,850,050
Supplies & Services	228,332	377,087	399,936	533,256	666,500
Capital Outlay	34,104	231,471	63,377	60,684	129,100
Transfers Out		395,876	150,000	150,000	2,229,065
Total Exps - General Ops	2,640,146	3,684,567	3,363,342	3,499,157	5,874,715
Revenues / Funding Sources					
Property Taxes	2,599,463	2,940,497	3,509,156	3,450,365	3,102,000
Fire Assessment Fee	502,505	537,652	515,112	546,485	525,000
Fire Mitigation Fee					
Interest Earnings	63,668	90,889	52,123	48,802	30,000
Other	109,343	210,073	260,052	388,275	182,700
Total Revs - General Ops	3,274,978	3,779,111	4,336,444	4,433,928	3,839,700

Staffing - FTE's	Budget 08-09	Budget 09-10	Comments
Fire Chief	1.00	1.00	
Assistant Chief	1.00	1.00	
Fire Captain	3.00	6.00	
Engineer	3.00	-	
Firefighters	9.00	9.00	
Administrative Assistant	1.00	1.00	
Administrative Clerk	-	0.30	
Reserves	20.00	20.00	
Total	38.00	38.30	



ACFPD

Retiree Health Care

Fund No. 812

Mission: To manage District's health care resources

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Personnel					
Supplies & Services			54,373	60,060	80,000
Total Exps - Retiree Health	-	-	54,373	60,060	80,000

Revenues / Funding Sources

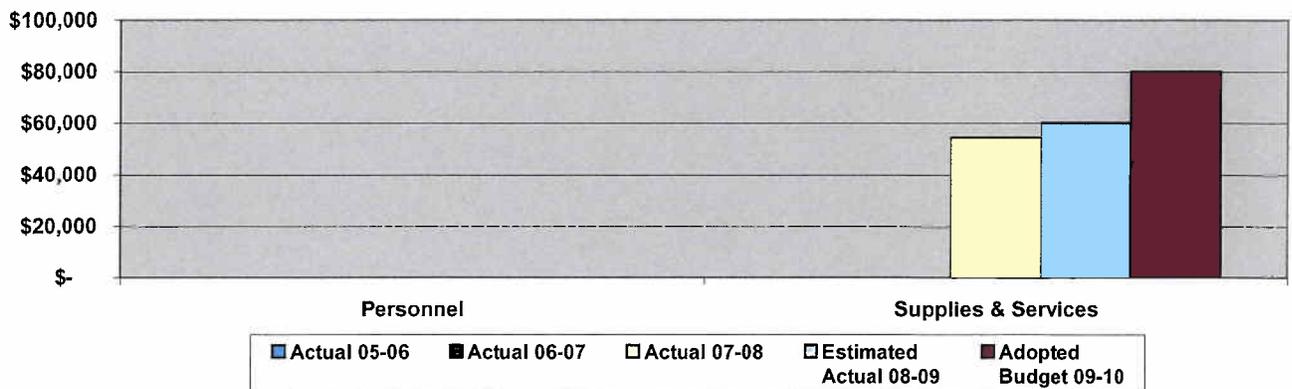
Interest Earnings			4,405	2,831	4,000
Other		50,000	50,000	55,434	1,500
Transfers In					283,000
Total Revs - Retiree Health	-	50,000	54,405	58,265	288,500

Staffing

Comments

No Staff have been charged to the Retiree Health Fund

Expenditures by Category



ACFPD

Fire Mitigation

Fund No. 830

Mission: To manage development fees for Fire District infrastructure.

Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Supplies & Services	73,443	136,228			
Capital Outlay	872,347	3,449,314			
Debt Service					
Total Exps - Mitigation	945,790	3,585,542	-	-	-

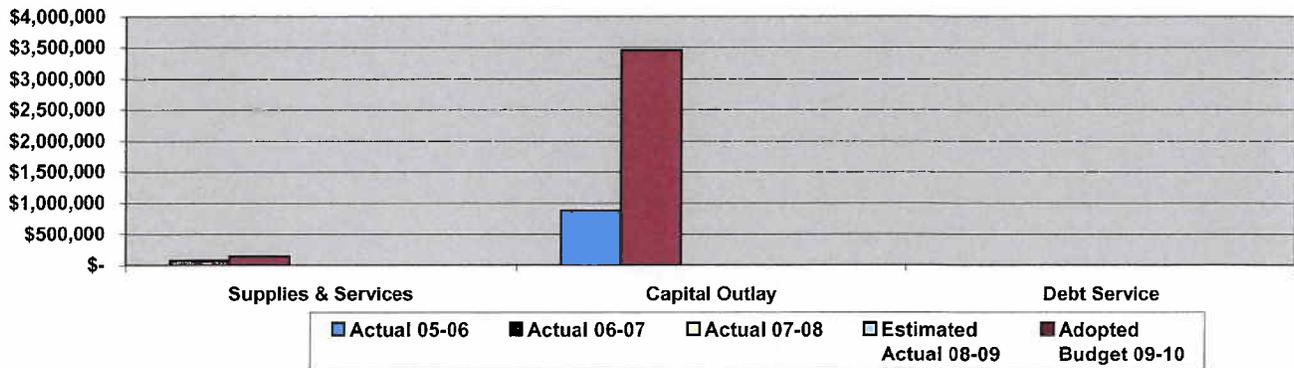
Revenues					
Fire Mitigation Fee	381,911	61,015		337,187	250,000
Interest Earnings	94,866	39,201	3,237	4,191	2,500
Other					
Transfers In					1,446,065
Total Revs - Mitigation	476,776	100,216	3,237	341,378	1,698,565

Staffing

Comments

No Staff have been charged to the Fire Mitigation Fund

Expenditures by Category



ACFPD

Fire Equipment Replacement

Fund No. 860

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

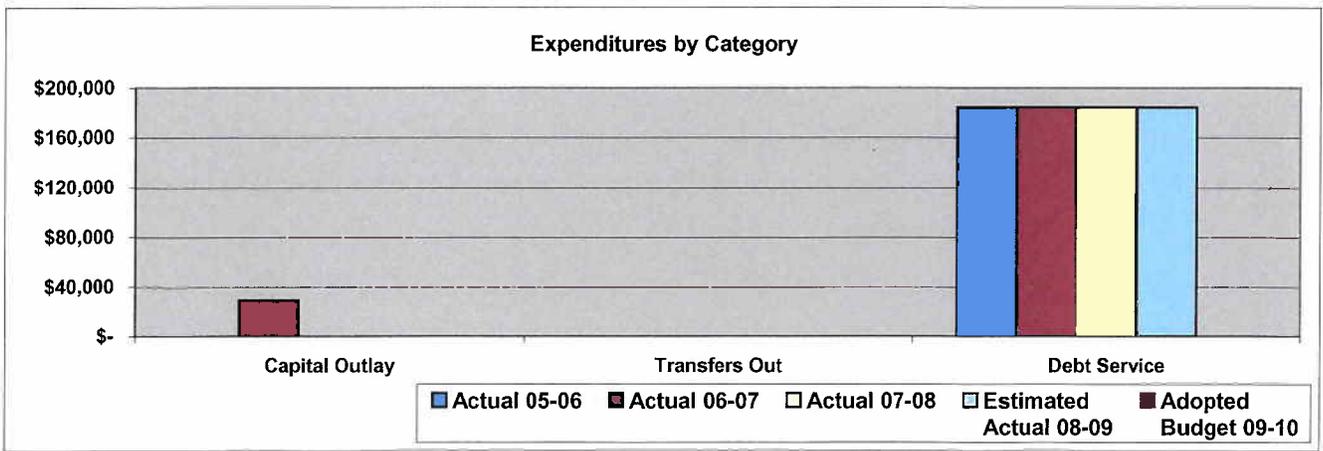
Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Capital Outlay		29,268			
Transfers Out					
Debt Service	184,399	184,399	184,399	184,399	-
Total Exps - Eq. Replacement	184,399	213,667	184,399	184,399	-

Revenues					
Interest Earnings				1,606	5,000
Other					
Transfers In		381,349	150,000	150,000	500,000
Total Revs - Eq. Replacement	-	381,349.00	150,000.00	151,606.03	505,000.00

Staffing

Comments

No Staff have been charged to the Replacement Equipment Fund



ACFPD

State and Federal Grants

Fund No. 880

Mission: To account for state and federal grants.

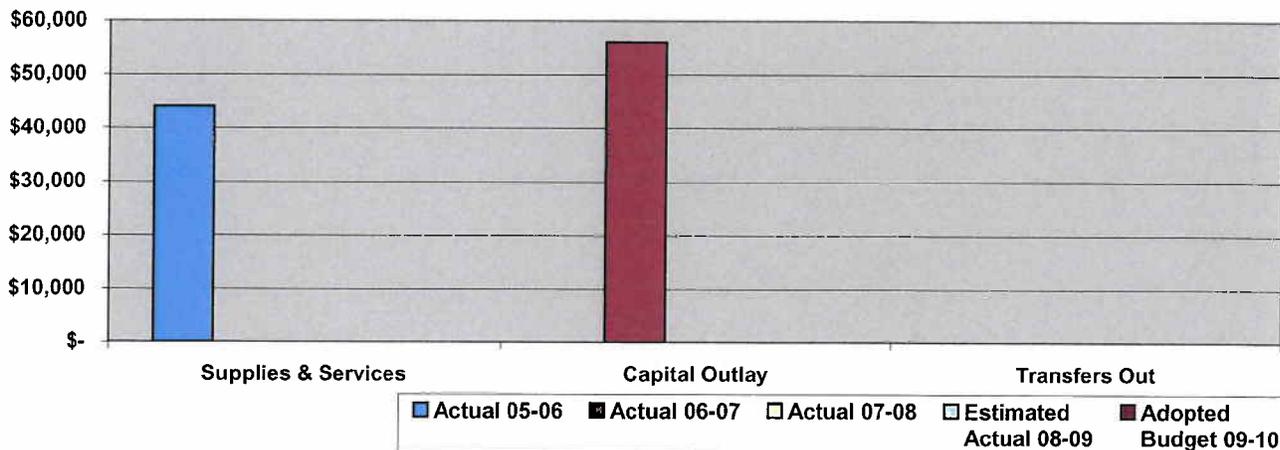
Category	Actual 05-06	Actual 06-07	Actual 07-08	Estimated Actual 08-09	Adopted Budget 09-10
Expenses					
Supplies & Services	44,000				
Capital Outlay		56,037			
Transfers Out					
Total Exps - Grants	44,000	56,037	-	-	-
Revenues					
Other		41,510	3,000	1,000	
Transfers In		14,527			
Total Revs - Grants	-	56,037	3,000	1,000	-

Staffing

Comments

No Staff have been charged to Grants.

Expenditures by Category



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