



CITY OF AMERICAN CANYON
AND
AMERICAN CANYON FIRE PROTECTION DISTRICT
ANNUAL BUDGET
FISCAL YEAR 2011-2012



Main Street Park

American Canyon, California

www.cityofamericancanyon.org

American Canyon, California



Napa County

City of American Canyon



CITY COUNCIL

Leon Garcia, Mayor

Joan Bennett, Vice Mayor

Cindy Coffey, Councilmember

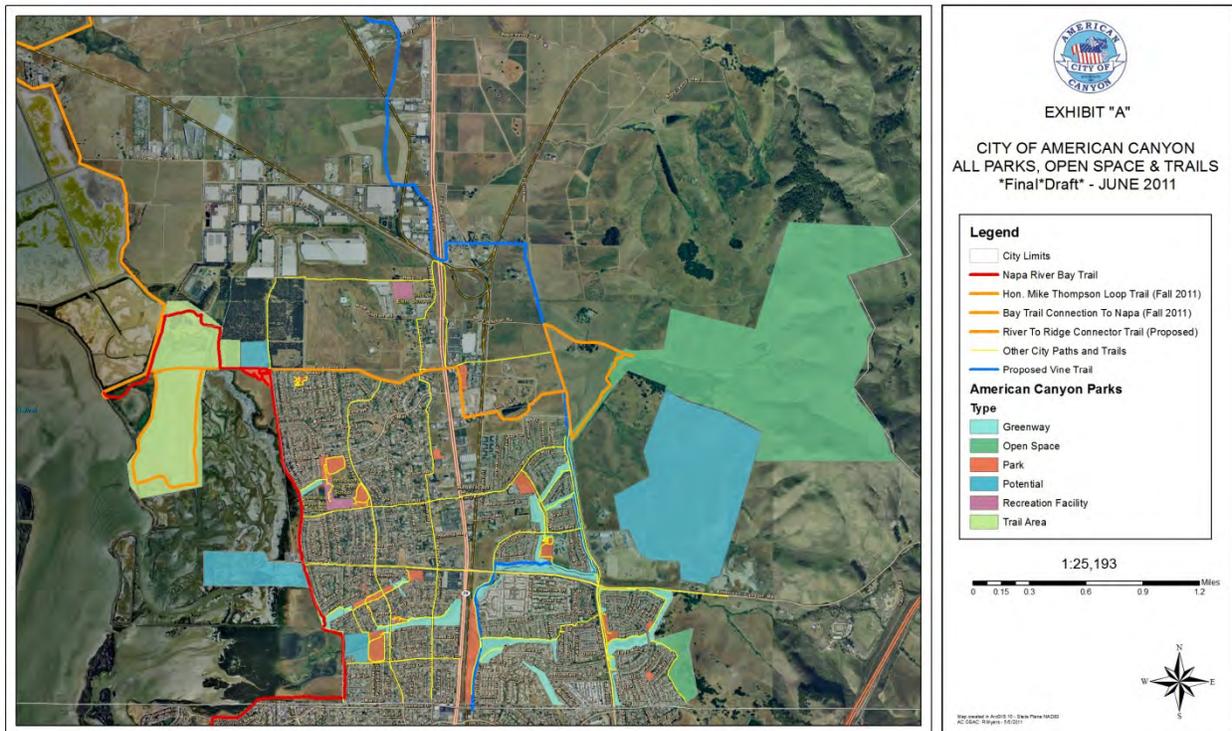
Mark Joseph, Councilmember

Belia Ramos Bennett, Councilmember

City of American Canyon and American Canyon Fire Protection District

PARKS AND COMMUNITY SERVICES MASTER PLAN PROJECT

Parks, trails, open space, and recreation are vital components that enhance the life-style of City of American Canyon residents and visitors. Recreational facilities are important public assets contributing to the livability of the community. Parks, trails, open space, and recreation enhance the “quality of life” in American Canyon. The City is producing a Parks and Community Services Master Plan in 2011 to bring together in a single document, a snapshot of where American Canyon’s Parks and Community Services are, the status of the current parks, recreational facilities open space, trails, and programs, a direction of where we are going, and a “road map” on how the City of American Canyon will get there. The Master Plan is anticipated to be completed by the end of 2011 and will be posted to the City’s website, www.cityofamericancanyon.org.



CITY STAFF

Richard J. Ramirez, City Manager

Jean Donaldson, Police Chief

Glen Weeks, Fire Chief

William Ross, City Attorney

Rebekah Barr, City Clerk

Barry Whitley, Finance Director

Michael Throne, Public Works Director & Parks & Recreation Interim Director

Brent Cooper, Community Development Director

BUDGET TEAM

Barry Whitley, Finance Director

Susan Presto, Finance Manager

Christina Roybal, Finance Manager

Laura Banta, Accounting Assistant

Lucila Datiles, Accounting Technician



City of American Canyon and American Canyon Fire Protection District



Adopted Budget Fiscal year 2011-12

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CITY OF AMERICAN CANYON

Napa Valley's New Destination



November 25, 2011

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

Subject: Budget Message for Fiscal Year 2011-2012

Dear Mayor and Members of the City Council:

We are pleased to present the adopted operating budget for the City of American Canyon and the Fire Protection District for fiscal year 2011-2012. For City operations, this budget is for year two of the three year General Fund structural deficit elimination plan and continues austerity measures. The plan to eliminate the deficit was formally approved by the City Council on May 25, 2010 and provided sweeping measures to address the deepening deficit to protect General Fund reserves. These measures created significant savings last year and these austerity measures have been continued in this year's budget. Key elements of the plan include salary savings from fifteen days of unpaid furloughs, suspension of cost of living increases and vehicle allowances, closure of City Hall and most facilities for a week each during November and December and a limited hiring freeze for General Fund operations.

The budget contains sufficient appropriations to maintain customary services but there is more concern about the viability of budgeted revenues due to the uncertain economy on all levels and ongoing State deficits. Notwithstanding legislation designed to prevent State takeaways, the Governor and Legislature may still find a way to reach out for yet another money grab of our revenues. Staff has continued to work with the League of California Cities and with other cities to oppose any such plans by the State.

While the City remains on track to close the operating deficit following fiscal year 2012-2013, the economy and employment have not been as strong as hoped for during the past six months. Consequently, there is more risk that the City will not meet this goal by the deadline. A forecast for fiscal year 2011-2012 prepared months ago showed the City's operating revenues exceeding the budget target by nearly \$90,000 but regrettably, with the summer-fall slowdown in the economy, the failure of Napa Valley Casino to pay their voter approved Casino tax to-date and an

extraordinary settlement in the Waterhouse case involving the City's Mobil Home Park ordinance, will mean that there will be more of a dip into reserves than had been originally planned at this time when the Deficit Elimination Plan was adopted in 2010. We may have to use approximately \$400,000 of General fund reserves this year to cover expenses but it's a dramatic improvement compared to the \$1.6 million estimate of a couple of years ago. So while there has been remarkable improvement, it is likely still going to take a while for things to get significantly better.

Growing the local economy is key to generating revenues to pay for services that residents expect. Staff continues to promote economic development in American Canyon. It's important for the City to help businesses create jobs and we have partnered with the Chamber of Commerce to attract visitors and facilitate retail development at available sites throughout the City. The Town Center project is moving forward, albeit slowly, and in the past six months, businesses have been starting to show more interest in available commercial sites. Staff will continue efforts to facilitate their arrival by providing a fast, efficient and thorough process at City Hall.

A cornerstone of the Deficit Elimination Plan was a limited hiring freeze for General Fund operations. All requests to increase staffing were carefully scrutinized. Compared to the adopted budget for the prior year, two positions were added for fiscal year 2011-12 and various positions were reallocated as workloads were shifted. A half time Building Inspector was added to cover limited building inspection requirements projected during the year which will be cheaper than hiring a contractor. The Human Resources Director position was cut back to half time in anticipation of her retirement early in the year. Staff will be considering whether City needs can be met by funding this key position on a part time basis. An Operator Apprentice and an Engineering Technician at the City's wastewater treatment plant was also added to ensure properly trained staff is available in the short term.

General Fund Structural Deficit Elimination Program - The following is a brief summary regarding the program. The City Council used sweeping measures to address the structural deficit created in large measure by the "Great Recession" of 2007-2010 by adopting the 36-Month Deficit Elimination Plan as part of the operating budget for fiscal year 2010-2011. The City faced a wholesale resetting of its residential property values by the Napa County Assessor resulting in a significant reduction in property tax revenues, the single largest source of General Fund revenue. Additionally, the City was advised to expect a like reduction in commercial property values.

Just as the City was establishing a foothold with revenues from visitor taxes generated by Transient Occupancy Taxes, the recession hit cutting off further revenue growth. With statewide unemployment in fiscal year 2009-2010 was beyond 12% and over 16% locally, consumption was reduced and sales tax revenues were hurt. The combination of these three impacts created a structural deficit, a condition in which spending surpasses income over a period of time. Initially, staff projected an

operating deficit of \$1.6 million for fiscal year 2009-2010, which if not corrected would have grown significantly and drained the City's reserve funds.

After being briefed regarding these impacts, the Mayor and Council directed staff to begin an outreach effort with both the community and the workforce to communicate that the City faced a structural deficit and could not expect to "grow" out of the condition in the near term (less than three years). During fiscal year 2009-2010, the City would not lay off any workers and would honor all labor commitments through June 30, 2010 but the City would seek concessions from labor in new contracts. To correct the structural deficit the City would have to cut costs and increase revenue with cost-cutting taking on the predominate role for correcting the deficit. The City would need to explore the way it delivers services and make modifications to reduce cost. This action would result in the elimination of City staff positions.

Staff received feedback from the outreach efforts that a majority of the community understood the City was facing a structural deficit but despite the challenges, believed the City was on the right track and would support raising Hotel and Casino taxes. Reduction in the levels of service would be acceptable if forced time off without pay (furloughs) were enacted.

General Fund – In May 2011, the City Council adopted the City Manager's recommended General Fund operating budget which set revenues at \$15,536,400 and Expenditures at \$15,446,830 resulting in a projected increase to reserves of \$89,570. Budgeted revenues included modest increases based on economic reports in May when the budget was prepared. Since that time, the economy has not improved and the County Auditor Controller has provided projections for secured and unsecured property taxes that are about 4% less than budgeted. This and the continuing poor performance of the economy may require further budget cuts and restrict any new Council initiatives. This will be evaluated during a mid-year review of the budget in the winter.

Enterprise Funds - The City Council adopted the City Manager's recommended water enterprise budget with both revenues and expenses, net of depreciation, at \$4,467,500. This results in no change to the fund's estimated working capital balance of \$2,436,000. The recommended wastewater enterprise budget sets revenues and expenses at \$3,843,100, also resulting in no change to the fund's working capital of \$2,355,000.

City Council Goals and Objectives

The City Manager's recommended General fund and enterprise funds balanced budgets included funding for all of the City Council's adopted goals and objectives (see list following this letter) with a few exceptions. Staff reviewed the goals at the Finance Committee meeting prior to adoption of the budget. The Committee made findings for consideration by the City Council as follows:

- Carneros Winery: Request that the local Tourist Bureau Improvement District fund the City Membership given the City funds the membership in the Napa Valley Destination Council.
- Welcome Brochure: Postpone funding and potentially have the effort be reconsidered during or after the Economic Development Plan is approved.
- Clark West Ranch: Postpone undertaking the Master Plan until the City conducts a "civic engagement process" to start the development of a vision of the property. Staff will develop a suggested process and bring it back to the City Council for confirmation after summer recess.
- Economic Development Plan: The City should retain a limited term / part time worker or contract economic development professional to draft the plan. The Plan would test the viability of using the Town Center as a potential tourist destination and would develop an overall economic development strategy to provide a more diversified and sustainable local economy. He would also coordinate and staff the business roundtable outreach efforts, work with the Chamber to help local business modify their "internet mapping" so they are shown as in Napa and not Solano County. Additionally, he would coordinate with Congressman Thompson's Office to get the United States Post Service to revise its "internet mapping" correctly placing American Canyon in its Napa County mapping index. Finally, he would establish a budget for undertaking specialized studies to be included in the plan such as the work related to the Town Center.
- Wi-Fi Spots at City Parks: This effort should be postponed until Staff can confirm that the initiative will not interfere with internet transmission in the selected areas.
- Cost Benefit Landscape Buyback Program: This initiative should be postponed until staff can secure information from the City of Roseville's program.

FIRE PROTECTION DISTRICT BUDGET

Overall, the Fire District's financial condition is very good! The projected ending fund balance of the Operations Fund at June 30, 2012 is \$2.2 million. This fund accounts for the day to day expenses of running the fire district. Targets for reserves, as established by the Board of Directors, for contingency, catastrophe, and technology have been met.

The District's primary revenue source, property taxes, has been budgeted at \$3.5 million which represents about 81% of its total revenues. The Fire Assessment Fee, budgeted at \$515,000, is the other major revenue source. These two revenues total over 92% of the District's revenues. While recent information received from the Napa County Auditor Controller indicates that secured and unsecured property tax revenues will be about 4% short of the budget, there are sufficient reserves to cover the projected shortfall.

Fire assessment 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 post employment benefits liability computed in accordance with Government Accounting Standards Board Statement Number 45 is \$2.86 million. The adopted budget includes a provision to pay the Annual Required Contribution of \$258 thousand during the fiscal year. The District contracted with the State Public Employees' Retirement System to establish an irrevocable trust in order to earn higher yields on trust assets to offset future retiree health care costs.

The District plans to replace a fire apparatus and has sufficient resources in its replacement fund to pay cash but is also considering a lease financing option. The Fire Chief will be bringing the purchase options to the Board of Directors for review during the process.

The Fire District's budget is impacted by the same negative economic factors that are pressuring the City's budget. As a result, the Fire Chief's recommended budget continues to be conservative but maintains service levels and reserve levels in accordance with the fiscal policy.

City Manager Farewell Message

As your City Manager for the last five years, I have had the pleasure to serve you and the community of American Canyon. To that end, this will be my last budget in that I will retire November 25, 2011. I want to extend my heartfelt gratitude to the American Canyon City Council for the opportunities afforded me and my family over the past five years and to the City Staff. I want to especially thank the Management Team for their dedication and service during my tenure as City Manager. Few City Managers have had the honor and privilege of serving such a considerate, dedicated and innovative City Council. I consider myself blessed to have had such an experience and pray that God watches over you and continues to guide you in all you undertake

Most Sincerely,



Richard J. Ramirez, CCM
City Manager



Glen Weeks
Fire Chief



Barry K. Whitley, CPA
Finance Director

Overarching Goals, Objectives and Work Program Of The City Council

Community Goal: The City Council of American Canyon will endeavor to strengthen the social fabric of the community by engaging and cultivating the community's rich diversity

Specific objectives designed to advance the City Council's goal will be to:

- ❖ Enhance transparency in City government decision making
- ❖ Increase the number of individual and group outreach efforts by the Mayor and City Council

The work program designed to augment the above objectives over the next 12 months will be:

- Establish a Facebook Page and Twitter Account for the City along with policies for their use (Lead Department City Clerk/Manager's Office)
- Participate in National Night Out (Lead Departments Police and Fire)
- Set up a series of quarterly Town Hall meetings in the Community at unique locations such as Safeway, Senior Center, churches or neighborhood schools to discuss community interests, study sessions or City Council meetings (Lead Department City Clerk/Manager's Office)
- Develop monthly a short announcement regarding one or two to special events in the community that will go out on AMCAN (Lead Department Public Works)
- Using the City's e-mail contact list (with over 2000 e-mail contacts) & Survey Monkey subscription seek input from the community on a topic each quarter (Lead Department City Clerk/Manager's Office)
- Add one or two Under 18 year olds from the American Canyon High School Leadership Class, nominated by the class members, to the Parks and Recreation Committee, Open Space Committee and the Planning Commission to bring a youth perspective to the City's policy deliberations (Lead Department City Clerk/Manager's Office)
- Start a monthly blog and a column in the Eagle after adopting polices related to blog/column content (Lead Department City Clerk/Manager's Office)

Overarching Goals (Continued)

Economic Development Goal: The Economic Development Goal of the City Council of the City of American Canyon is to foster a robust and sustainable local economy

Specific objectives designed to advance the City Council's goal will be to:

- ❖ Increase the Assessed Value of all residential, commercial and industrial property within the City above inflation for the period
- ❖ Add 200 new jobs in the City
- ❖ Increase Transient Occupancy Tax receptions for the City and the TBIP
- ❖ Take actions that will decrease the unemployment rate in the City below the Statewide average
- ❖ Adopt a Strategic Economic Plan for American Canyon

The work program designed to augment the above objectives over the next 12 months will be:

- Completion of the draft Town Center Environmental Impact Report (EIR) for consideration by the City Council within 12 months from the date MPI Development Company completes their Specific Plan application for consideration by the City Council (Lead Department: Community Development)
- Completion of the draft Headwaters Industrial Project Environmental Impact Report (EIR) for consideration by the City Council EIR for the that provides for a combination of industrial, retail, recreational and service uses , e.g., day care (Lead Department: Community Development)
- Partnering with the Chamber undertake two new Business Roundtables Forums (Lead Department City Clerk/Manager's Office)
- Develop a Welcome brochure for new utility customers and prospective business to market American Canyon (Lead Department City Clerk/Manager's Office)
- Follow up on promised one on one conversations with the participants from the previous Roundtable (Lead Department City Clerk/Manager's Office)
- Work with the Chamber and Congressman Thompson's Office to move the internet mapping code" out of the USPS Vallejo/Solano County area and create a distinct code for American Canyon (Lead Department City Clerk/Manager's Office)

Overarching Goals (Continued)

- Partnering with the Chamber conduct two outreach efforts to train businesses as to how to modify the “internet search engine map” address to make sure American Canyon Business are associated with Napa and NOT Solano County (Lead Department City Clerk/Manager’s Office)
- Formally adopt the “civic engagement process” the City will deploy in moving forward the Highway 29 Priority Development Area (Lead Department City Clerk/Manager’s Office)
- Finalize the EIR on the Napa Junction III project (Lead Department: Community Development)
- Embrace flexible Interim uses at Town Center site to encourage tourism
- Establish a business plan for the programming of the new Theater that results in an increase in transient occupancy and TBIP revenues (Lead Department Parks and Recreation)
- Work with the Chamber of Commerce to create a marketing plan (“brand”) for American Canyon focused on Tourism Development (Lead Department City Clerk/Manager’s Office)
- Complete the Environmental document for consideration by the City Council of the Grove Industrial Park (Lead Department: Community Development)
- Join the Carneros Wine Region Hostilely Association (Lead Department City Clerk/Manager’s Office)

Technology Goal: Within budgetary constraints the City Council will keep the City current with the use of technology applications to further enhance productivity and the quality of life of the Community

Specific objectives designed to advance the City Council’s goal will be to:

- ❖ Investigate strategies and costs associated with utilizing existing and future technologies to enhance communications with residents and corporate citizens
- ❖ Investigate strategies and costs associated with developing a plan to enhance the City’s presence on the Internet
- ❖ Create training opportunities related to specific technology applications for use by the organization

Overarching Goals (Continued)

The work program designed to augment the above objectives over the next 12 months will be:

- Create a curriculum for members of the organization to enroll in to learn new technology skills and applications (Lead Department Human Resources)
- Attend the 2011 California and National League of Cities Conferences to identify new trends in the use of technology in City government (Lead Office Mayor and City Council)
- Identify and explore establishing WI-FI capacities in three city parks and at the Senior Citizen Center (Lead Division IT)
- Acquire and install Granicus Government Transparency products to enable "off-prem" web streaming of meetings and events (Lead Department City Clerk Manager's Office)
- Adopt enhancements to further on-line purchases of City services (Lead Department Finance)

Transportation Goal: The City Council will create a reliable transportation system to move goods, services, bicycles and pedestrians safely through the City

Specific objectives designed to advance the City Council's goal will be to:

- ❖ Enhance Pedestrian safety in the community so as to safely move people into and out of shopping areas, schools and community facilities
- ❖ Identify improvements to enhance north-south and east-west circulation in the City

Overarching Goals (Continued)

The work program designed to augment the above objectives over the next 12 months will be:

- Consider the adoption of a Traffic Calming Program for the City (Lead Department Public Works)
- Select a location for the pedestrian bridge(s) over Highway 29, establish a budget and implementation schedule (Lead Department Public Works)
- Update the Circulation Element of the General Plan so as to update and identify needed transportation improvements in the City (Lead Department Community Development)
- Consider for adoption a Highway 29 Specific Plan (Lead Department Community Development)
- Update the Bicycle Master Plan (Lead Department Parks and Recreation)
- Consider the Adoption of a "plan line" for the Vine Trail (Lead Department Parks and Recreation)

Water Supply Goal: The City Council will maintain a safe, reliable and cost effective water supply to meet build-out of the City's current uses identified in Land Use Element of the General Plan

Specific objectives designed to advance the City Council's goal will be to:

- ❖ Continue to aggressively implement conservation efforts to free up North Bay Aqueduct supply for commercial, industrial and residential uses
- ❖ Identify and explore acquiring additional water supplies
- ❖ Advance infrastructure that will enhance the reliability of the City's water supply

The work program designed to augment the above objectives over the next 12 months will be:

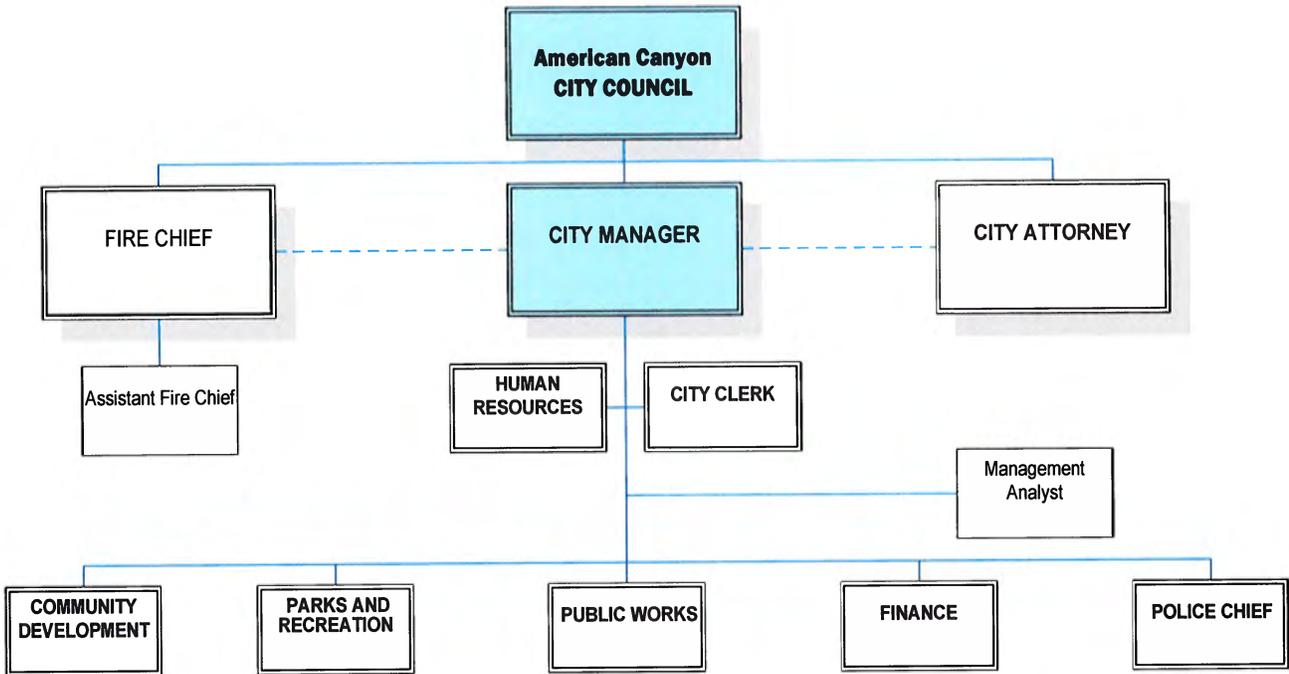
- Prepare a cost benefit analysis for instituting a "landscape buyback" program designed to reduce the use of landscaping by installing "xeriscape" landscape designs (Lead Department Public Works)

Overarching Goals (Continued)

Note: "xeriscape" is pronounced as if it began with the letter, Z sometimes leading to the misspelling, "zeroscape." But xeriscape landscaping techniques needn't result in a "big zero" for landscape design aesthetics. In fact, as most people employ the term, xeriscape landscaping needn't be limited to desert plants, such as cacti. Rather, a xeriscape landscaping policy allows you to use the plants you want, but insists on common-sense measures that will help conserve water, such as grouping plants with similar water requirements together.

- Complete design of the Lower and Upper zone potable water storage tanks and seek bids to construct the tanks (Lead Department Public Works)
- Revisit the Zero Water Footprint Policy to create incentives that would free up water supply to be used to further the City Council planned Strategic Economic Development Plan (Lead
- In partnership with Napa County interests, explore developing an underground source of supply for two specific purposes: to remove agricultural uses now on the City's raw water system and to provide up to 1000 acre feet of water to mitigate the unreliable North Bay Aqueduct supply and any interruptions due to maintenance, earthquake, or system failure (Lead Department Office of the City Clerk/City Manager)
- Complete the design to undertake Phase I expansion of the City's waste water treatment plant (Lead Department Public Works)

CITY DEPARTMENTS



California Society of Municipal Finance Officers

Certificate of Award

***Meritorious in Operating Budget
Fiscal Year 2010-2011***

Presented to the

City of American Canyon

For meeting the criteria established to achieve the Meritorious Award in the Operating Budget.

February 24, 2011



***Ronnie Campbell
CSMFO President***



***Chu Thai, Chair
Professional Standards and
Recognition Committee***



Dedicated Excellence in Municipal Financial Reporting

Budget Summaries



Newell Preserve

Budget Summary [1]

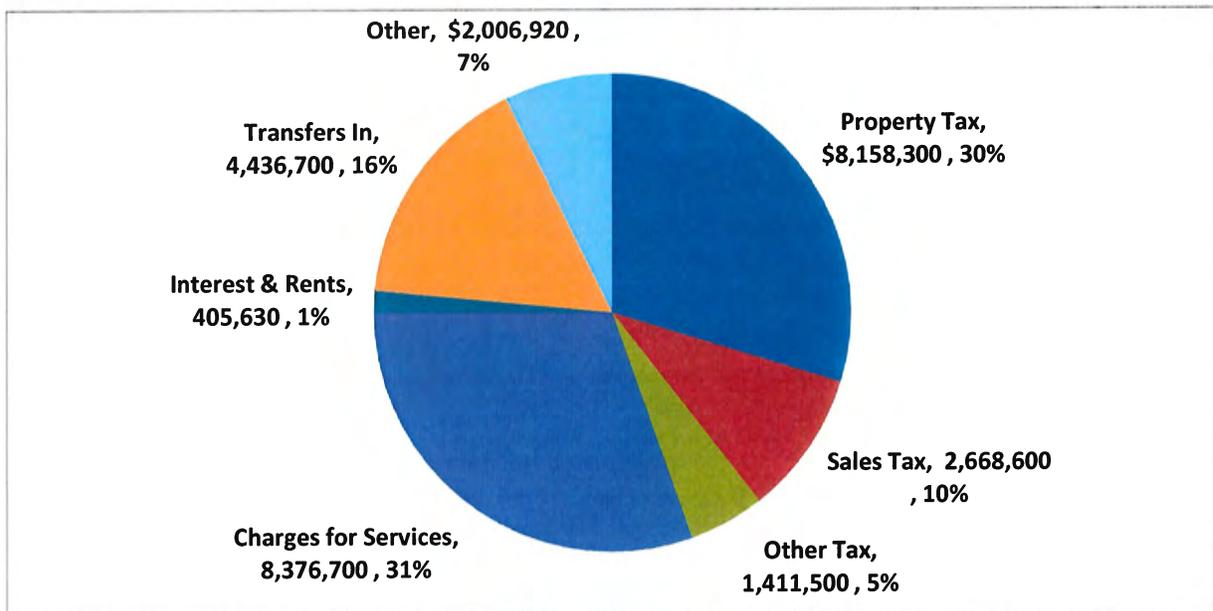
	Est Balance 07/01/11	Estimated Revenue	Interfund Transfers In	Appropriations	Interfund Transfers Out	Est Balance 06/30/12
<u>GENERAL FUND</u>						
General Fund Operating	8,938,300	12,933,000	2,727,400	14,853,300	779,500	8,965,900
<u>SPECIAL REVENUE FUNDS</u>						
Developer Projects	518,186	200,000		200,000		518,186
Storm Drain/Measure A	20,308	680,600			680,600	20,308
Gas Tax/Road Maintenance	868,522	424,200			214,000	1,078,722
Abandoned Vehicle	68,376	23,400		17,500		74,276
CDBG / Housing Revolving Loan	38,398	3,900	33,000	35,000		40,298
Newell Open Space	46,177	9,900		9,600		46,477
LaVigne Open Space Maint.	178,137	600		2,500		176,237
Employee Housing Asst.	78,614	100				78,714
Retiree Health Benefits		50	292,500	292,550		-
Lightng & Landscaping District	1,651,159	439,246		553,197	26,100	1,511,108
<u>CAPITAL PROJECTS FUNDS</u>						
[2] Capital Projects Funds - Various					300,000	
Parks	858,056	21,700		8,000	315,000	556,756
Traffic	2,318,381	10,000				2,328,381
Civic	(1,306,133)	1,000		46,000		(1,351,133)
Affordable Housing	1,441,260	2,400		311,000		1,132,660
<u>DEBT SERVICE FUNDS</u>						
2002 Lease Revenue	318,775	400	315,000	316,800		317,375
Cabernet Village Lease	128,934	700	475,800	473,100		132,334
Broadway Property	600		134,800	134,800		600
<u>ENTERPRISE FUNDS</u>						
Water Operations	2,548,800	4,529,500		3,511,500	1,018,000	2,548,800
Water Capacity Fees	3,297,400	195,000		1,105,000		2,387,400
Wastewater Operations	2,355,000	3,446,900	458,200	2,801,600	1,103,500	2,355,000
Wastewater Capacity Fees	1,252,500	105,000		506,500		851,000
TOTAL FOR CITY	25,619,750	23,027,596	4,436,700	25,177,947	4,436,700	23,769,399

[1] Fire Protection District Budget Summary is presented in the Fire District's budget section

[2] Capital Projects Administration Reimbursement is due the General Fund from various CIP Program funding sources

Summary - Revenues

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Taxes						
Property	\$ 8,158,300	7,719,000	-	439,300	-	\$ -
Sales	2,668,600	1,988,000	-	680,600	-	-
Transient Occupancy	660,000	660,000	-	-	-	-
Other	751,500	751,500	-	-	-	-
Licenses and Permits	619,700	619,700	-	-	-	-
Fines and Forfeitures	314,100	180,100	111,000	23,000	-	-
Intergovernmental	429,120	10,000	-	419,120	-	-
Interest and Rents	405,630	331,300	43,800	16,330	1,100	13,100
Charges for Services	8,376,700	423,200	7,753,500	200,000	-	-
Other	644,000	250,200	368,100	3,700	-	22,000
Transfers In from Other Funds	4,436,700	2,727,400	458,200	325,500	925,600	-
Total Revenues	\$ 27,464,350	15,660,400	8,734,600	2,107,550	926,700	\$ 35,100



Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service	Capital Projects Funds
Administration						
City Council	\$ 330,160	330,160	-			\$ -
City Manager	324,380	324,380	-			
City Clerk	334,390	334,390	-			
City Attorney	318,200	318,200	-			
Human Resources	362,140	362,140	-			
Risk Management	260,610	260,610	-			
	1,929,880	1,929,880	-	-	-	-
Community Development						
Planning	367,160	367,160	-			
Economic Devpmnt	284,640	284,640	-			
Housing Services	399,600	53,600	-	35,000		311,000
Building & Safety	574,300	574,300	-	-		
City Engineer	351,000	351,000	-	-		
	1,976,700	1,630,700	-	35,000	-	311,000
Finance						
Finance	810,100	810,100	-			
Information Sys	413,560	413,560	-			
Utility Billing	667,030	667,030	-			
	1,890,690	1,890,690	-	-	-	-
Non Departmental	2,527,330	774,280	667,000	1,084,050	-	2,000
Debt Service	4,240,400	610,600	2,044,100	300,000	924,700	361,000
Parks & Recreation						
Recreation Prgms	674,890	674,890	-			
Sports Programs	45,750	45,750	-			
Aquatics Programs	504,010	504,010	-			
Parks Maintenance	1,035,180	1,029,180	-			6,000
Senior Center	48,990	48,990	-			
Building Maint	277,620	277,620	-			
	2,586,440	2,580,440	-	-	-	6,000

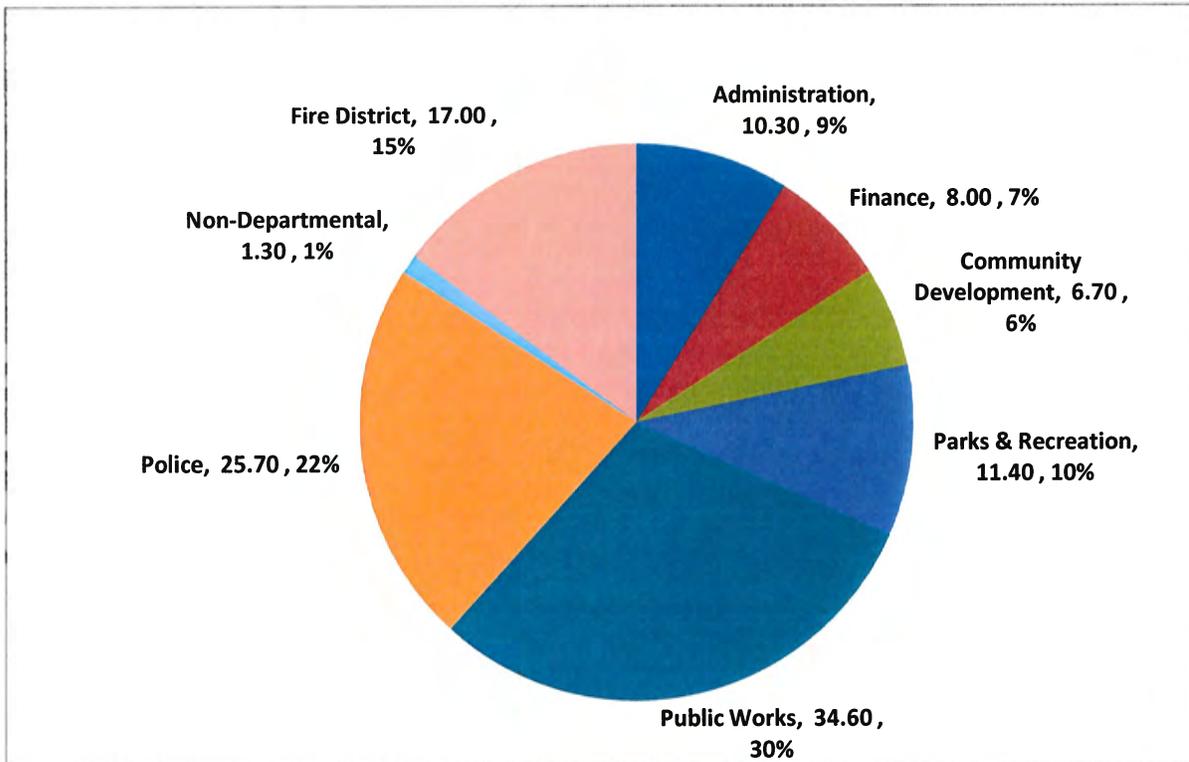
Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service	Capital Projects Funds
Police / Sheriff	5,672,590	5,655,090	-	17,500		
Public Works						
Capital Projects	695,350	395,350	-			300,000
Streets & Roads	1,186,390	964,190	-	222,200		
Storm Drainage	616,070	243,670	-	372,400		
Storm Water quality	158,200	-	158,200	-		
Water Trtmnt Plant	2,659,300		2,659,300			
Water Distribution	1,272,900		1,272,900			
Wstewtr Trtmnt Plant	2,937,600		2,937,600			
Collections	241,600		241,600			
Solid Waste	65,400		65,400			
Pblc Wrks Admin	641,870	641,870	-			
Fleet Operations	323,140	323,140	-			
	10,797,820	2,568,220	7,335,000	594,600	-	300,000
Less Intra Fund Transfers	(2,002,100)	(2,002,100)				
Total Budget	\$ 29,619,750	15,637,800	10,046,100	2,031,150	924,700	\$ 980,000

Note: Intra-Fund Transfers for service charges are included in each division in the general fund but have been subtracted out in total so that expenses are not double counted

Budget Summary - Staffing Full Time Equivalents (FTE)

Departments	Budget FY 09-10	Budget FY 10-11	Adopted FY 11-12	Estimated FY 12-13
Administration	11.25	10.55	10.30	10.30
Finance	8.30	8.00	8.00	8.00
Community Development	12.45	6.45	6.70	6.70
Parks & Recreation	12.30	12.30	11.40	11.40
Public Works	37.70	31.70	34.60	34.60
Police - Includes Sheriff Contract	25.70	25.70	25.70	25.70
Non-Departmental	1.30	1.30	1.30	1.30
Fire District	17.00	17.00	17.00	17.00
Total Staffing	126.00	113.00	115.00	115.00



Transfers and Support Service Cost Allocations

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

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

	General Fund	Debt Service	Special Revenue	Enterprise Funds	Cap Proj Funds	Total
Transfers In						
Support Service Charges	\$ 1,840,900					\$ 1,840,900
Lighting & Landscaping Assessment District	26,100					26,100
Community Development Block Grant			33,000			33,000
Retiree Health Ins Contrib			292,500			292,500
Economic Development	124,000					124,000
Gas Tax Fund Street Maint	214,000					214,000
Capital Projects Pgm Admin	300,000					300,000
Measure A Fund Reimb	222,400			458,200		680,600
Debt Service		925,600				925,600
	2,727,400	925,600	325,500	458,200		4,436,700
Transfers Out						
Support Service Charges	\$ -			1,840,900		\$ 1,840,900
Lighting & Landscaping Assessment District			26,100			26,100
Community Development Block Grant	33,000					33,000
Retiree Health Ins Contrib	135,900			156,600		292,500
Economic Development				124,000		124,000
Capital Projects Pgm Admin					300,000	300,000
Debt Service	610,600		300,000		315,000	1,225,600
Storm Drain Expense Reimb			222,400			222,400
Storm Water Quality Reimb			158,200			158,200
Gas Tax Expense Reimb			214,000			214,000
	\$ 779,500	-	920,700	2,121,500	615,000	\$ 4,436,700

Other Interfund Transfers / Cost Allocations

Description	Basis of Cost Allocation
Support Service Charges	Costs are allocated based on various factors as explained in detail later in this section
Lighting and Landscaping Assessment District	Administrative cost reimbursement is transferred to the General Fund
Community Development Block Grant (CDBG)	General Fund Transfer is based on the cost of a consultant to administer CDBG Loan Program
Retiree Health Insurance Contribution	Costs are allocated based on the number of Full Time Equivalent Positions in each fund / division
Economic Development Plan	A City Council Goal is to foster economic development in the City. A comprehensive plan is to be prepared to become part of the City General Plan. This is a one-time transfer of funds from the enterprise funds to the General Fund for creation of the economic development plan which will benefit the General, Water and Wastewater Funds
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
Capital Projects Administration	Costs to administer the capital projects program are reimbursed to the General Fund from all funding sources
Measure A	Measure A sales tax is deposited into a special revenue fund to be used only for storm water related purposes, e.g., construction or maintenance of storm water related projects and debt service on qualifying debt
Debt Service – Governmental	Interfund Transfers are made to Debt Service funds from the appropriate governmental fund(s) e.g., general fund or park impact fee fund, based on the reason for incurring the debt

Support Service Cost Allocations Transfers

The budget includes cost allocations within the General Fund and between other funds of various general fund support services, as detailed below. 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. Cost allocations budgeted within the General Fund totaling \$2,002,100, as detailed below, are subtracted from total General Fund appropriations to eliminate double budgeting. 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 Transfers				
Support Services	Transfers In Total Support Service	Transfers Out		
		General Fund	Water Enterprise	Wastewater Enterprise
Finance	\$810,300	535,000	111,300	\$164,000
Human Resources	362,300	239,200	49,800	73,300
Information Technology	413,300	331,700	15,300	66,300
Utility Billing	667,000	0	400,200	266,800
Risk Management	260,500	175,000	36,000	49,500
Fleet / Vehicle Maintenance	410,000	339,300	45,900	24,800
Building Maintenance	277,600	211,900	37,100	28,600
Public Works Administration	642,000	170,000	190,900	281,100
TOTALS	\$3,843,000	2,002,100	886,500	\$954,400

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, Voice Over Internet Protocol phone system, asset acquisition	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 while 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 support services costs are allocated within the Department to all their General, Water and Wastewater fund cost centers. Costs are allocated based on the number of FTEs in each of the managed cost centers.

Reserves

The City maintains several operating reserves pursuant to the fiscal policy adopted by the City Council on April 19, 2007 and last updated in October 2009. The policy provides for annual contributions to the reserves with certain exceptions using various formulas, as explained below. There were no additions to the reserves in fiscal year 2010-11 and there will likely be none in fiscal years 2011-12 and 2012-13.

Due to the Great Recession of 2007 – 2010, a structural deficit developed in the City's General Fund. In response, the City Council adopted a 36 month deficit elimination plan beginning in fiscal year 2010-11. Over the term of the plan, the deficit would be fixed by a combination of cost cutting (50%), tax increase passed by the voters (20%) and normal revenue growth during a recovering economy (30%). During the plan period, reserve contributions were to be suspended.

The Fire District will continue to maintain its reserves in accordance with the fiscal policy provided that resources are available.

In a fiscal emergency, the City / Fire District shall use their contingency and/or catastrophic 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 revenues do not reach budgeted estimates or due to other unforeseen circumstances; including the duration of the City's Deficit Elimination Program.

- **City General Fund Contingency 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. The projected fund reserve balance at the end of fiscal year 2011-12 is \$400,000.
- **Fire District Operations Fund Contingency 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. The projected fund reserve balance at the end of fiscal year 2011-12 is \$847,000.

Reserves (Continued)

- **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. The projected reserve balance at the end of fiscal year 2011-12 is \$950,000.

On July 1, 2009, the Fire District established a Risk Reserve of \$250,000. Annually thereafter, the Risk Reserve increased 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 projected reserve balance at the end of fiscal year 2011-12 is \$500,000.

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, if resources are available, until it reaches \$5.0 million. The Economic Development Reserve will only be used to further the City's adopted Economic Development program. The projected reserve balance at the end of fiscal year 2011-12 is \$220,000.

- **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, if resources are available, the equivalent of 1% of its allocated annual salary budget to the Technology Reserve. The projected reserve balance at the end of fiscal year 2011-12 is \$0.

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 projected reserve balance at the end of fiscal year 2011-12 is \$100,000.

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

Reserves (Continued)

In February 2009, the Governmental Accounting Standards Board released Statement Number 54, Fund Balance Reporting and Governmental Fund type definitions, which substantially alters the focus and terminology used for fund balance reporting. Fund balance for governmental fund types has been classified into five different components in accordance with Statement No. 54:

Non-spendable - Inherently non-spendable

- Prepaid Items
- Inventories
- Long Term Loan Receivables, e.g. loans to other funds
- Non Financial Assets Held for Resale, e.g. Houses

Restricted – Externally enforceable legal restrictions

- Limitations imposed for debt covenants
- Contributions given to the City for a specific purpose
- Federal / State governments – e.g. gas tax is restricted for road repair and construction

Committed – self-imposed limitations set in place prior to the end of the period

- Limitations on use of resources imposed by the City Council, e.g. Contingency, Catastrophic, Economic Development and Technology Reserves
- Formal action by the City Council is needed to impose, remove or modify a constraint

Assigned – limitation resulting from intended use

- City Council may delegate authority to assign resources for intended uses

Unassigned – residual net resources

- Only general fund can report a positive amount
- Other governmental funds may report a negative amount

City Reserve balances are detailed on the following page. Refer to the Fire Protection District Section for details of their reserve balances.

Reserves (Continued)

	Fiscal Policy Target	ACTUAL		Estimated	PROJECTED	
		6/30/2009	6/30/2010	Actual 6/30/2011	6/30/2012	6/30/2013
General Fund						
Committed						
Vehicle Replacement		\$ 471,500	382,000	375,800	315,800	\$ 215,800
Contingency	20% of bdgt or \$3.1 Million	1,360,000	400,000	400,000	400,000	400,000
Catastrophy	\$2.0 Million	950,000	950,000	950,000	950,000	950,000
Economic Development	\$5.0 Million	220,000	220,000	220,000	220,000	220,000
Technology	\$300,000	-	-			
General Plan Update		218,136	218,811	173,000	178,000	183,000
Traffic Offender Fund		10,280	95,056	93,967	91,000	89,000
Assigned						
Pavement Repair		400,000	400,000	400,000	400,000	400,000
Total		3,229,916	2,265,867	2,212,767	2,154,800	2,057,800
Water Fund Restricted Balances						
Technology	\$100,000	175,640	175,640	175,640	175,640	175,640
Vehicle Replacement		180,000	180,000	180,000	180,000	180,000
Total		355,640	355,640	355,640	355,640	355,640
Wastewater Fund						
Technology	\$100,000	211,590	211,590	211,590	211,590	211,590
Vehicle Replacement		180,000	180,000	180,000	180,000	180,000
Total		\$ 391,590	391,590	391,590	391,590	\$ 391,590

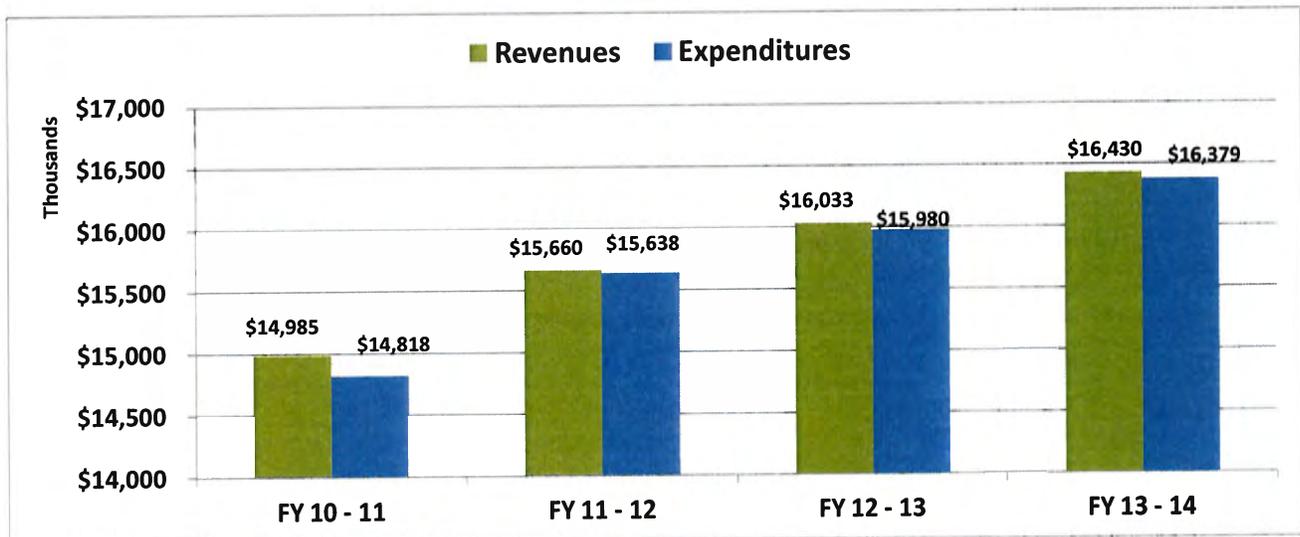
Note: Turn to the Fire District Tab to see the District's reserve balances.

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Fund Summaries

**General Fund
Adopted Budget - Summary
36 Months Structural Deficit Elimination Plan**

	1st Year		2nd Year	3rd Year	
	Budget	Estimated Actual	Adopted	Estimated	Estimated
	<u>FY 2010-11</u>		<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>
Operating Revenues	\$ 12,409,062	12,375,750	12,933,000	13,388,700	13,743,810
Interfund Transfers In	3,291,600	2,608,810	2,727,400	2,644,400	2,686,200
Total Sources	15,700,662	14,984,560	15,660,400	16,033,100	16,430,010
Expenditures	16,603,630	14,201,638	15,027,200	15,369,100	15,763,400
Interfund Transfers Debt Serv	687,700	616,781	610,600	610,600	615,500
Total Uses	17,291,330	14,818,419	15,637,800	15,979,700	16,378,900
Sources less Uses	(1,590,668)	166,141	22,600	53,400	51,110
Balance, Beginning	9,422,800	10,074,766	10,240,907	10,263,507	10,316,907
Balance, Ending	\$ 7,832,132	10,240,907	10,263,507	10,316,907	\$ 10,368,017

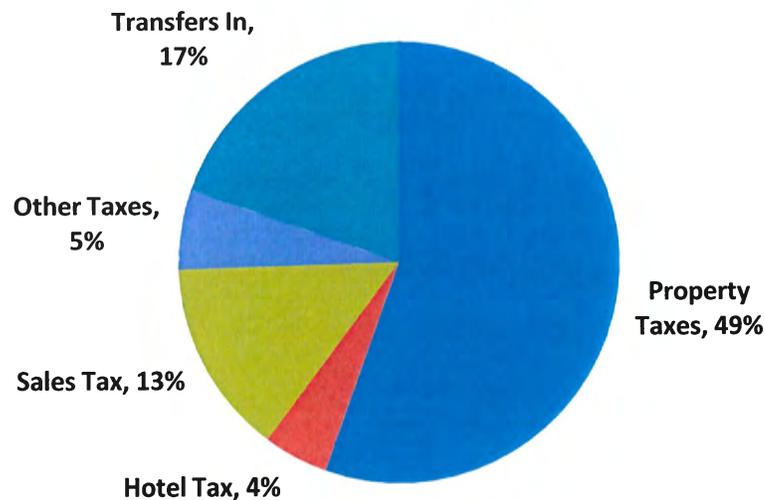


General Fund Revenues and Transfers

Description	Estimated			
	Actual 2010-11	Adopted 2011-12	Estimated 2012-13	Estimated 2013-14
Property Taxes				
Current Secured	\$ 5,800,000	6,065,000	6,273,000	\$ 6,390,500
Current Unsecured	225,000	234,000	243,000	253,000
Supplemental	30,200	31,000	32,000	33,000
Prior Year	150,000	156,000	161,000	166,000
Homeowner's Exemption	36,000	37,000	38,000	39,000
Property Transfer Tax	50,000	52,000	54,000	56,000
In Lieu of Vehicle License Fees	1,100,000	1,144,000	1,178,000	1,241,600
Total Property Taxes	7,391,200	7,719,000	7,979,000	8,179,100
Sales and Use Tax	1,930,000	1,988,000	2,048,000	2,100,000
Franchise Taxes				
Natural Gas	60,000	61,200	62,400	63,600
Electricity	140,000	142,800	145,700	151,500
Cable TV	210,000	214,200	218,500	227,200
Solid Waste	115,000	117,300	119,600	124,400
Total Franchise Taxes	525,000	535,500	546,200	566,700
Transient Occupancy Tax	600,000	660,000	760,000	798,000
Card Room Admissions Tax	100,000	216,000	216,000	216,000
Licenses and Permits	642,000	636,700	636,700	666,210
Fines and Forfeitures	178,600	180,100	181,600	183,200
Intergovernmental Revenue	120,000	68,000	68,000	68,000
Interest and Rents	258,850	331,300	338,100	345,200
Charges for Services	359,100	348,200	348,200	348,200
Miscellaneous	271,000	250,200	266,900	273,200
Transfers In - Miscellaneous	944,310	897,400	777,900	782,500
Transfers In - Support Servs	1,664,500	1,830,000	1,866,500	1,903,700
TOTAL	\$ 14,984,560	15,660,400	16,033,100	\$ 16,430,010

Analysis of Major General Fund Revenues

Five major revenues / transfers comprise about 84% of the total General Fund revenue budget for fiscal year 2011-12 as follows:



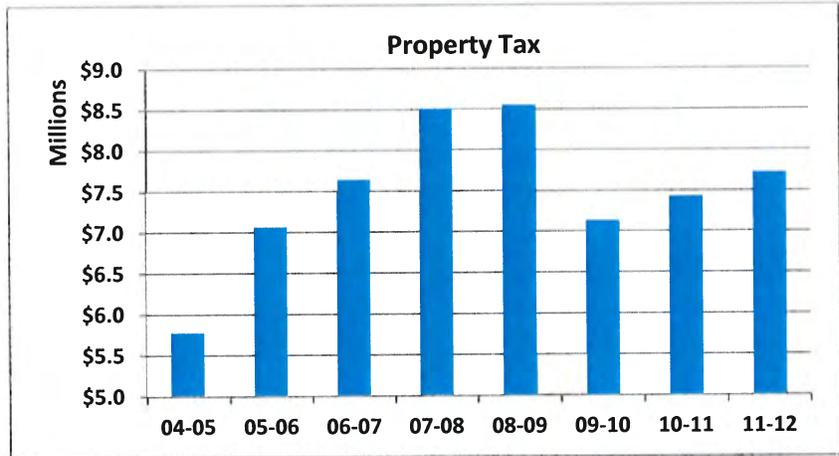
Revenue forecasting is used to predict resources available and accurate revenue forecasting is necessary to make sound service decisions. The General Fund provides the core services to city residents that they depend on. A variety of different taxes are used to fund these services and it's very important to forecast them accurately. However, this may be problematic as estimating is more of an art than a science.

Patterns or trends in previous years are examined, economic factors considered before initial projections are made. Finance Department Staff review the estimates with the City Manager who questions the assumptions and looks at the trends before agreeing to the estimate or asking for a revision.

Property taxes, at 49% of total General Fund Budgeted Revenues for fiscal year 2011-12, are the single largest source of unrestricted revenues at \$7.72 million. The property tax is derived from the 1% levy on assessed valuation of real property within the City. The City's receives about 29.7 cents of every dollar collected. Proposition 13, passed by the voters in 1978, capped property tax rates at 1% of assessed valuation. It limits increases in property taxes by providing for a growth factor not to exceed 2% per year except when the property is sold. Then the assessed valuation is adjusted to market value.

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

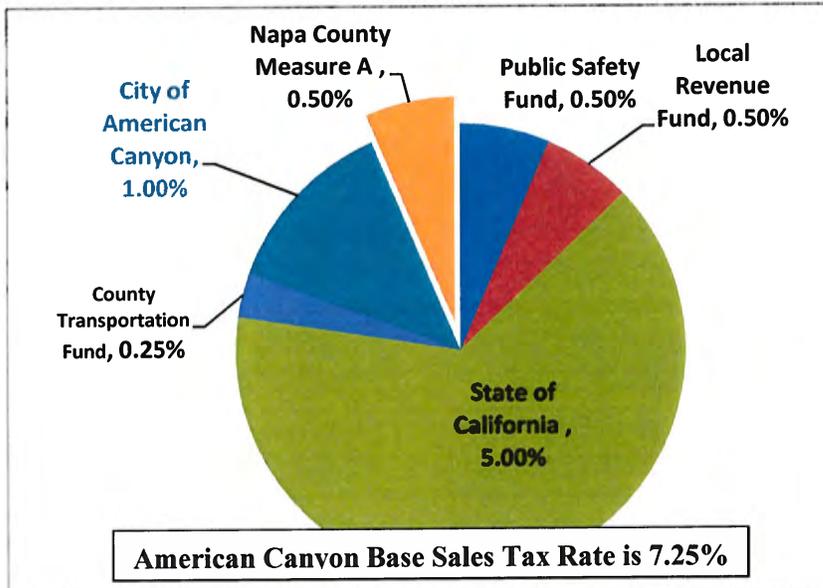
This bar graph shows property tax revenues realized by the City since fiscal year 2004-05. From fiscal year 2005-06 through fiscal year 2007-08, the City enjoyed an average increase in revenues of 14% per year. However, in fiscal year 2009-10, there was a \$1.4 million decrease in these



critical revenues. In fiscal year 2011-12, revenues were budgeted at 4% over the prior year but recent data provided by the County of Napa indicates that this increase, about \$290 thousand, will likely not be realized.

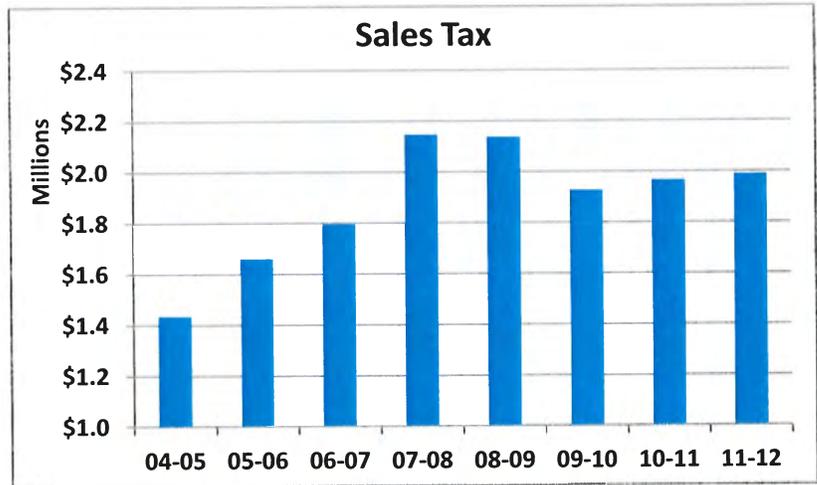
Sales Tax, at 13% of total General Fund Budgeted Revenues for fiscal year 2011-12, is the fund's second largest source of unrestricted revenue at \$1.99 million. The allocation of the State's 7.25% sales tax is indicated in the pie chart below. The City of American Canyon receives 1% of the total sales tax allocation as indicated. In addition, the half percent Measure A sales tax that is assessed throughout Napa County benefits the City by funding storm water related projects. Measure A tax is

accounted for in a special revenue fund.



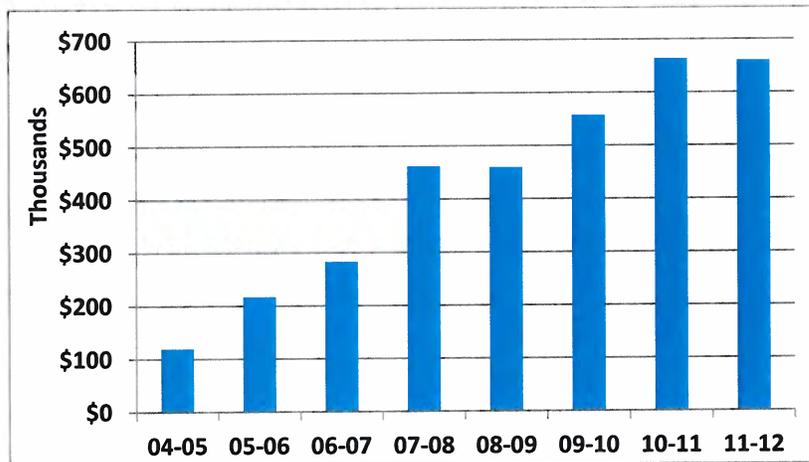
The base sales tax rate in the City of American Canyon is 7.25%. A \$1,000 taxable sale would result in a tax of \$72.50 and the City would receive \$10.00 as its share of the tax. The tax rate is 7.75% including Measure A.

The sales tax budget projection for fiscal year 2011-12 is \$1.99 million, which is about 1% more than received in the prior year. Sales tax revenues peaked in fiscal years 2007-08 and 2008-09 at \$2.1 million and were down about 10% in fiscal year 2009-10. They rebounded in 2010-11 with a 2% increase. Sales tax revenues are projected to be slightly up in 2011-12 based on mixed but modestly improving economic indicators. A



major share of retail sales is generated by Napa Junction businesses and their sales were about the same as the prior year. Building industry related businesses continue to be down from their heyday in 2007-08.

Transient Occupancy Tax has been a relatively small share of the City’s general fund revenue budget at 4%. However, due to the opening of the Holiday Inn Express in 2009-10, TOT revenues are growing. In January 2011, the voters approved a tax increase of 2% to 12% matching the rate of other Napa County cities. In 2009-10 and 2010-11, the City enjoyed increases in TOT revenues of 21% and 19% respectively.



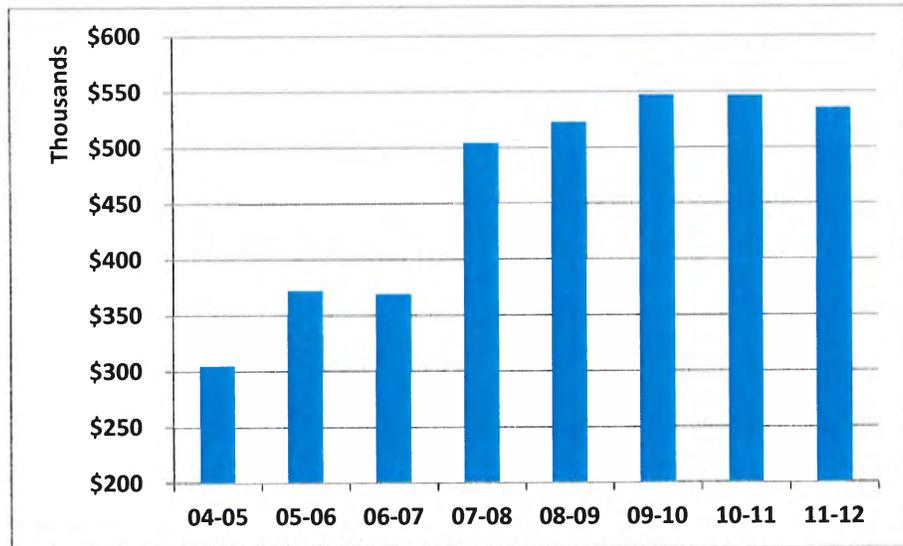
This was especially good considering the poor economy during this time. The increased revenues may have partially due to the marketing efforts of the Countywide Tourist Bureau Improvement District which was funded on a 2% voluntary assessment on lodging revenues throughout the County. It was formed in

2009-10 to enhance Napa Valley’s position as North America’s legendary wine, food and wellness capital. Moreover, there is a local marketing effort just getting under way which should also have a positive impact to get “more heads in beds” in American Canyon. Revenues were budgeted conservatively in 2011-12 at \$660,000, the amount of actual revenues in 2010-11.

Franchise Taxes

These taxes are collected by the City in accordance with franchise agreements for electric, gas, cable television and solid waste.

These payments are considered a “rent” or “toll” for the use of the streets and City rights of way. They are budgeted at



\$535,500 in 2011-12, about the same level as prior year actual revenues. They have been a very stable source of revenue for the General Fund. Over a four year period from 2007-08 to 2010-11, revenues increased \$42,000 or 8.4%.

Interfund Transfers at \$2.73 million or 17% of budgeted General Fund Revenues represent a major portion of the fund’s resources. These transfers consist of two components; support services transfers from the water and wastewater enterprise funds and other miscellaneous interfund transfers, often for reimbursement of expenses.

Support service expenses are incurred for various administrative and service activities accounted for in the general fund and allocated to other departments and funds using an appropriate basis of allocation based on the service provided. Other transfers include reimbursements for storm water expenses, street maintenance and capital projects administration.

These transfers for support service activities and other transfers are more fully described in the Cost Allocations and Interfund Transfers budget narrative

General Fund Expenditures and Transfers

	Estimated Actual FY 2010-11	Adopted FY 2011-12	Estimated FY 2012-13	Estimated FY 2013-14
General government				
City Council	\$ 291,743	330,160	334,500	\$ 341,200
City Manager	365,515	324,380	327,800	334,400
City Clerk	323,141	334,390	378,800	386,400
City Attorney	232,877	318,200	320,800	327,200
Senior Multi Purpose Center	36,082	48,990	49,200	50,200
Finance / Accounting	698,349	810,100	817,400	850,700
Human Resources	368,154	362,140	365,400	372,700
Information Technology	354,195	413,560	416,900	435,200
Utility Billing	455,414	667,030	673,800	687,300
Risk Management	242,482	260,610	262,700	268,000
Non Departmental	860,164	774,280	795,200	811,100
Police services	5,493,196	5,655,090	5,864,800	5,982,100
Planning				
Planning	468,707	367,160	351,800	358,800
Housing Services	360,630	53,600	54,000	55,100
Building & Safety	554,944	574,300	580,900	592,500
City Engineer	248,862	351,000	354,200	361,300
Economic development	107,815	284,640	287,000	292,700
Recreation				
Recreation	569,693	674,890	681,800	695,400
Sports	28,238	45,750	46,100	47,000
Aquatics	445,636	504,010	509,200	519,400
Park maintenance	829,908	1,029,180	1,040,100	1,060,900
Building maintenance	252,698	277,620	280,200	285,800
Public works				
Capital Projects Admin	406,194	395,350	399,500	407,500
Public Works Admin	623,801	641,870	649,100	662,100
Fleet Maintenance	269,688	323,140	326,000	332,500
Streets and roads	783,173	964,190	973,700	1,053,200
Storm drain	223,397	243,670	246,300	251,200
Transfers to Debt Service	616,781	610,600	610,600	615,500
Total Expenditures / Uses	16,511,477	17,639,900	17,997,800	18,437,400
Less Intra Fund Support Services Transfers	(1,693,058)	(2,002,100)	(2,018,100)	(2,058,500)
Total General Fund Expenses	\$ 14,818,419	15,637,800	15,979,700	\$ 16,378,900

Special Revenue Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
Storm Drainage - Measure A, Fund Revenues			
Sales & Use Tax	\$ 960,508	740,153	\$ 680,600
Total Revenues	<u>960,508</u>	<u>740,153</u>	<u>680,600</u>
Interfund Transfers			
General Fund	316,100	261,074	222,400
Wastewater Fund Storm Water Quality	114,150	143,832	158,200
Wastewater Fund Debt Service	300,000	300,000	300,000
Capital Improvement Program Fund	<u>221,152</u>	<u>24,045</u>	<u></u>
Total Transfers	<u>951,402</u>	<u>728,951</u>	<u>680,600</u>
Change in Fund Balance	9,106	11,202	-
Estimated Beginning Fund Balance	<u>-</u>	<u>9,106</u>	<u>20,308</u>
Estimated Ending Fund Balance	<u>\$ 9,106</u>	<u>20,308</u>	<u>\$ 20,308</u>

Gas Tax Fund

Revenues			
Traffic Congestion Relief	\$ 150,072		\$ 162,250
Gas Tax	266,224	436,274	256,870
Interest	4,362	2,773	5,080
Transfers In		<u>34,403</u>	<u></u>
Total Revenues	<u>420,658</u>	<u>473,450</u>	<u>424,200</u>
Interfund Transfers			
General Fund Streets Division	214,000	214,000	214,000
Capital Improvement Program Fund	<u>310,775</u>	<u>12,635</u>	<u></u>
Total Transfers	<u>524,775</u>	<u>226,635</u>	<u>214,000</u>
Change in Fund Balance	(104,117)	246,815	210,200
Estimated Beginning Fund Balance	<u>725,824</u>	<u>621,707</u>	<u>868,522</u>
Estimated Ending Fund Balance	<u>\$ 621,707</u>	<u>868,522</u>	<u>\$ 1,078,722</u>

Special Revenue Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
Abandoned Vehicle Abatement Fund			
Revenues			
Abandoned Vehicle Enforcement	\$ 18,286	22,154	\$ 23,000
Interest	334	275	400
Total Revenues	<u>18,620</u>	<u>22,429</u>	<u>23,400</u>
Expenditures / Transfers			
Supplies		9,552	9,500
General Fund Police Reimbursement	2,133	9,162	8,000
Total Expenditures / Transfers	<u>2,133</u>	<u>18,714</u>	<u>17,500</u>
Change in Fund Balance	16,487	3,715	5,900
Estimated Beginning Fund Balance	48,174	64,661	68,376
Estimated Ending Fund Balance	<u>\$ 64,661</u>	<u>68,376</u>	<u>\$ 74,276</u>

Community Development Block Grant Loan Repayment Fund

Revenues			
Interest and Rents	\$ 1,597	208	\$ 200
Other	3,264	25,538	3,700
Transfer in From General Fund			33,000
Total Revenues	<u>4,861</u>	<u>25,746</u>	<u>36,900</u>
Expenditures			
Professional Services	29,175	2,418	35,000
Program Expenses	243,600	74,435	
Total Expenditures	<u>272,775</u>	<u>76,853</u>	<u>35,000</u>
Change in Fund Balance	(267,914)	(51,107)	1,900
Estimated Beginning Fund Balance	357,419	89,505	38,398
Estimated Ending Fund Balance	<u>\$ 89,505</u>	<u>38,398</u>	<u>\$ 40,298</u>

Special Revenue Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
Newell Park Open Space Preserve Fund			
Revenues			
Interest and Rents	\$ 9,927	9,904	\$ 9,900
Other	<u> </u>	<u> </u>	<u> </u>
Total Revenues	<u>9,927</u>	<u>9,904</u>	<u>9,900</u>
Expenditures			
Program Expenses	<u>3,478</u>	<u>26</u>	<u>9,600</u>
Total Expenditures	<u>3,478</u>	<u>26</u>	<u>9,600</u>
Change in Fund Balance	6,449	9,878	300
Estimated Beginning Fund Balance	<u>29,850</u>	<u>36,299</u>	<u>46,177</u>
Estimated Ending Fund Balance	<u>\$ 36,299</u>	<u>46,177</u>	<u>\$ 46,477</u>

La Vigne Open Space Maintenance Fund

Revenues			
Interest	<u>\$ 1,127</u>	<u>747</u>	<u>\$ 600</u>
Total Revenues	<u>1,127</u>	<u>747</u>	<u>600</u>
Expenditures / Transfers			
General Repairs & Maintenance	<u>2,770</u>	<u>2,350</u>	<u>2,500</u>
Total Expenditures / Transfers	<u>2,770</u>	<u>2,350</u>	<u>2,500</u>
Change in Fund Balance	(1,643)	(1,603)	(1,900)
Estimated Beginning Fund Balance	<u>181,383</u>	<u>179,740</u>	<u>178,137</u>
Estimated Ending Fund Balance	<u>\$ 179,740</u>	<u>178,137</u>	<u>\$ 176,237</u>

Special Revenue Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
Employee Home Loan Assistance Program Fund			
Revenues / Transfers			
Interest	\$ 1,058	187	\$ 100
Program Income	7,793	64,530	
Transfers From Other Funds			
Total Revenues	<u>8,851</u>	<u>64,717</u>	<u>100</u>
Expenditures			
Program Expenses			
Transfer to Other Funds		160,000	
Total Expenditures	<u>-</u>	<u>160,000</u>	<u>-</u>
Change in Fund Balance	8,851	(95,283)	100
Estimated Beginning Fund Balance	<u>165,046</u>	<u>173,897</u>	<u>78,614</u>
Estimated Ending Fund Balance	<u>\$ 173,897</u>	<u>78,614</u>	<u>\$ 78,714</u>

Retiree Health Fund

Revenues			
Transfers From Other Funds	\$ 461,900	265,900	\$ 292,500
Interest	1,015	185	50
Miscellaneous	<u>73,125</u>	<u>5,628</u>	
Total Revenues	<u>536,040</u>	<u>271,713</u>	<u>292,550</u>
Expenditures / Transfers			
Program Expenses	<u>469,540</u>	<u>399,707</u>	<u>292,550</u>
Total Expenditures	<u>469,540</u>	<u>399,707</u>	<u>292,550</u>
Change in Fund Balance	66,500	(127,994)	-
Estimated Beginning Fund Balance	<u>61,494</u>	<u>127,994</u>	<u>-</u>
Estimated Ending Fund Balance	<u>\$ 127,994</u>	<u>-</u>	<u>\$ -</u>

Special Revenue Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
Developer Projects Fund			
Revenues			
Developer Reimbursements			
Planning	\$ 46,420	132,760	\$ 120,000
Engineering	100,264	122,802	80,000
Total Revenues	<u>146,684</u>	<u>255,562</u>	<u>200,000</u>
Expenditures / Transfers			
Planning Services	12,190	92,999	100,000
Engineering Services	144,731	136,805	100,000
Total Expenditures	<u>156,921</u>	<u>229,804</u>	<u>200,000</u>
Change in Fund Balance	(10,237)	25,758	-
Estimated Beginning Fund Balance	<u>492,428</u>	<u>492,428</u>	<u>518,186</u>
Estimated Ending Fund Balance	<u>\$ 482,191</u>	<u>518,186</u>	<u>\$ 518,186</u>

Lighting & Landscaping Assessment District - All Zones

Revenues			
Zone 1	\$ 136,054	121,032	\$ 119,556
Zone 2	293,390	234,787	220,853
Zone 3	98,857	98,200	98,837
Total Revenues	<u>528,301</u>	<u>454,019</u>	<u>439,246</u>
Expenditures / Transfers			
Zone 1	109,921	80,440	170,215
Zone 2	179,443	225,025	260,825
Zone 3	25,696	90,050	120,572
Transfers to General Fund	34,112	28,632	27,685
Total Expenditures	<u>349,172</u>	<u>424,147</u>	<u>579,297</u>
Change in Fund Balance	179,129	29,872	(140,051)
Estimated Beginning Fund Balance	<u>1,442,158</u>	<u>1,621,287</u>	<u>1,651,159</u>
Estimated Ending Fund Balance	<u>\$ 1,621,287</u>	<u>1,651,159</u>	<u>\$ 1,511,108</u>

Capital Project Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
Parks Impact Fee Fund			
Revenues / Transfers			
Impact Fees	\$ 47,863	19,968	\$ 20,000
Interest	9,004	3,912	1,700
Transfer In From Grant Fund		61,334	
Total Revenues / Transfers	<u>56,867</u>	<u>85,214</u>	<u>21,700</u>
Expenditures / Transfers			
Professional Services			6,000
Transfer to General Fund	59,902		
Transfer to Debt Service Fund	259,313	11,802	2,000
Transfer to Other CIP Project Funds	100,000	315,000	315,000
Total Expenditures / Transfers	<u>419,215</u>	<u>326,802</u>	<u>323,000</u>
Change in Fund Balance	(362,348)	(241,588)	(301,300)
Estimated Beginning Fund Balance	<u>1,461,992</u>	<u>1,099,644</u>	<u>858,056</u>
Estimated Ending Fund Balance	<u>\$ 1,099,644</u>	<u>858,056</u>	<u>\$ 556,756</u>

Traffic Impact Fee Fund

Revenues			
Impact Fees	\$ 10,605	107,834	
Interest	14,719	9,300	10,000
Miscellaneous		79,650	
Total Revenues	<u>25,324</u>	<u>196,784</u>	<u>10,000</u>
Expenditures / Transfers			
Other Professional Services	9,495		-
Major Capital Improvements	25,660	4,800	-
Transfer to Other CIP Project Funds		664	-
Total Expenditures	<u>35,155</u>	<u>5,464</u>	<u>-</u>
Change in Fund Balance	(9,831)	191,320	10,000
Estimated Beginning Fund Balance	<u>2,136,892</u>	<u>2,127,061</u>	<u>2,318,381</u>
Estimated Ending Fund Balance	<u>\$ 2,127,061</u>	<u>2,318,381</u>	<u>\$ 2,328,381</u>

Capital Project Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
Civic Impact Fee Fund			
Revenues			
Impact Fees	\$ 70,125	41,879	
Interest	1,854	1,342	1,000
Miscellaneous Revenue		5,011	
Total Revenues	<u>71,979</u>	<u>48,232</u>	<u>1,000</u>
Expenditures / Transfers			
Transfer to General Fund	92,520		
Transfer to Other CIP Project Funds	1,496,855	86,823	
Interest Expense	11,356	45,424	46,000
Total Expenditures	<u>1,600,731</u>	<u>132,247</u>	<u>46,000</u>
Change in Fund Balance	(1,528,752)	(84,015)	(45,000)
Estimated Beginning Fund Balance	<u>306,634</u>	<u>(1,222,118)</u>	<u>(1,306,133)</u>
Estimated Ending Fund Balance	<u>\$ (1,222,118)</u>	<u>(1,306,133)</u>	<u>\$ (1,351,133)</u>

Affordable Housing Fund**Revenues / Transfers**

Interest	\$ 6,311	3,335	\$ 2,400
Sale of Affordable Houses			
Total Revenues	<u>6,311</u>	<u>3,335</u>	<u>2,400</u>

Expenditures

Personnel Expenses	59,734	56,260	
Purchase of Property			120,000
Professional Services	101,480	107,615	180,000
Special Department Expenses	15,628	322	1,000
Miscellaneous Services		4,361	10,000
Total Expenditures	<u>176,842</u>	<u>168,558</u>	<u>311,000</u>

Change in Fund Balance

Estimated Beginning Fund Balance	<u>1,777,014</u>	<u>1,606,483</u>	<u>1,441,260</u>
Estimated Ending Fund Balance	<u>\$ 1,606,483</u>	<u>1,441,260</u>	<u>\$ 1,132,660</u>

Debt Service Funds

	FY 2009 10 Actual	FY 2010 - 11 Estimated	FY 2011-12 Adopted
2002 Lease Revenue / Gym & Aquatic Center			
Revenues / Transfers			
Interfund Transfers In	\$ 200,000	315,000	\$ 315,000
Interest	922	547	400
Total Revenues	<u>200,922</u>	<u>315,547</u>	<u>315,400</u>
Expenditures / Transfers			
Professional Services	4,610	4,360	5,000
Principal	180,000	190,000	195,000
Interest	129,525	123,495	116,800
Total Expenditures / Transfers	<u>314,135</u>	<u>317,855</u>	<u>316,800</u>
Change in Fund Balance	(113,213)	(2,308)	(1,400)
Estimated Beginning Fund Balance	434,296	321,083	318,775
Estimated Ending Fund Balance	<u>\$ 321,083</u>	<u>318,775</u>	<u>\$ 317,375</u>

Cabernet Village - City Hall Lease Fund

Revenues / Transfers			
Interest	\$ 1,375	1,069	\$ 700
Transfers From General Fund	472,700	475,800	\$ 475,800
Total Revenues	<u>474,075</u>	<u>476,869</u>	<u>476,500</u>
Expenditures			
Principal	170,000	180,000	185,000
Interest	303,953	296,235	288,100
Total Expenditures	<u>473,953</u>	<u>476,235</u>	<u>473,100</u>
Change in Fund Balance	122	634	3,400
Estimated Beginning Fund Balance	128,178	128,300	128,934
Estimated Ending Fund Balance	<u>\$ 128,300</u>	<u>128,934</u>	<u>\$ 132,334</u>

Broadway Property Debt Service Fund

Revenues / Transfers			
Interest	\$ 141	2	\$ -
Transfers From General Fund	70,000	134,800	\$ 134,800
Total Revenues	<u>70,141</u>	<u>134,802</u>	<u>134,800</u>
Expenditures			
Principal	89,240	93,301	97,600
Interest	45,440	41,379	37,200
Total Expenditures	<u>134,680</u>	<u>134,680</u>	<u>134,800</u>
Change in Fund Balance	(64,539)	122	-
Estimated Beginning Fund Balance	65,017	478	600
Estimated Ending Fund Balance	<u>\$ 478</u>	<u>600</u>	<u>\$ 600</u>

Enterprise Funds

	FY 2009-10 Actual	FY 2010 11 Estim Actual	FY 2011 - 12 Adopted
Water Enterprise Fund			
Revenues and Tranfers			
Water Service Charges	\$ 3,623,856	4,537,392	\$ 4,315,000
Service Application Fee	36,834	30,389	30,000
Reconnect Fee	18,756	12,958	20,000
Meter Installation Fee	24,249	13,433	30,000
Water Penalties	52,866	52,323	60,000
Interest Earnings	20,678	15,486	11,500
Other Miscellaneous Revenues	24,884	12,330	3,000
Make Whole Agreement	58,656	58,656	60,000
Total Revenues	<u>3,860,779</u>	<u>4,732,967</u>	<u>4,529,500</u>
Expenses and Transfers			
Division			
Treatment Plant	2,554,223	2,662,606	2,506,300
Water Distribution	1,041,867	679,852	1,272,900
Non Departmental Transfers	290,062	283,074	400,200
Debt Service	106,110	112,759	197,100
Capital Projects	541,398		
Depreciation	711,984	1,334,987	1,275,000
Total Expenses - Operating	<u>\$ 5,245,644</u>	<u>5,073,278</u>	<u>\$ 5,651,500</u>

Water Capacity Fee Fund

Revenues and Tranfers			
Water Capacity Fees	\$ 2,163,696	1,192,777	\$ 180,000
Interest	19,631	21,119	15,000
Miscellaneous	130,235	7,746	
Capital Contribution*		269,158	
Transfers in - Grant	72,105	114,172	
Total Revenues	<u>2,385,667</u>	<u>1,604,972</u>	<u>195,000</u>
*Non Spendable			

Expenses and Transfers

Professional Services			1,874,999
Debt Service	701,118		
Interfund Transfer to Water CIP	1,744,065	607,097	
Interfund Transfer to General Fund	221,221	54,885	
Interfund Transfer to Wstewater CIP	2,603,374		
Depreciation	611,917	615,965	161,000
Total Expenditures / Transfers	<u>\$ 5,881,695</u>	<u>1,277,947</u>	<u>\$ 2,035,999</u>

Enterprise Funds

	FY 2009 10 Actual	FY 2010 - 11 Estim Actual	FY 2011-12 Adopted
Wastewater Enterprise Fund			
Revenues and Transfers			
Wastewater Service Charges	\$ 3,198,035	3,476,830	\$ 3,347,500
Industrial Inspection Fee	7,139	5,441	10,200
Wastewater Penalties	53,385	51,228	51,000
User Fee/Discharge Fee	59,211	20,483	20,800
Interest Earnings	18,005	15,482	12,300
Other Miscellaneous Revenues	35,997	2,212	5,100
Total Revenues	<u>3,371,772</u>	<u>3,571,676</u>	<u>3,446,900</u>
Interfund Transfers In			
Transfers In - Measure A - Storm Water	114,150	143,832	158,200
Transfers In - Measure A - Debt Service	300,000	300,000	300,000
	<u>\$ 414,150</u>	<u>443,832</u>	<u>\$ 458,200</u>
Total Revenues and Transfers In	<u>3,785,922</u>	<u>4,015,508</u>	<u>3,905,100</u>

Expenses and Transfers

Division			
Treatment Plant	2,422,322	2,525,375	3,198,225
Collections	188,938	212,986	412,020
Storm Water quality	113,730	148,196	158,200
Solid Waste Management	54,511	77,413	65,400
Non Departmental - Utility Billing	193,420	188,740	266,800
Debt Service	97,656	71,176	241,000
Depreciation	525,482	515,737	1,070,000
Capital Improvement Program Transfers	41,452		
Total Expenses - Operating	<u>\$ 3,637,511</u>	<u>3,739,623</u>	<u>\$ 5,411,645</u>

Wastewater Capacity Fee Fund

Revenues and Transfers			
Capacity Fees	\$ 433,554	28,424	\$ 100,000
Interest	46,186	7,569	5,000
Transfers in From Other Funds		3,262	
Capital Contribution		33,200	
Total Revenues	<u>479,740</u>	<u>72,455</u>	<u>105,000</u>

Expenses and Transfers

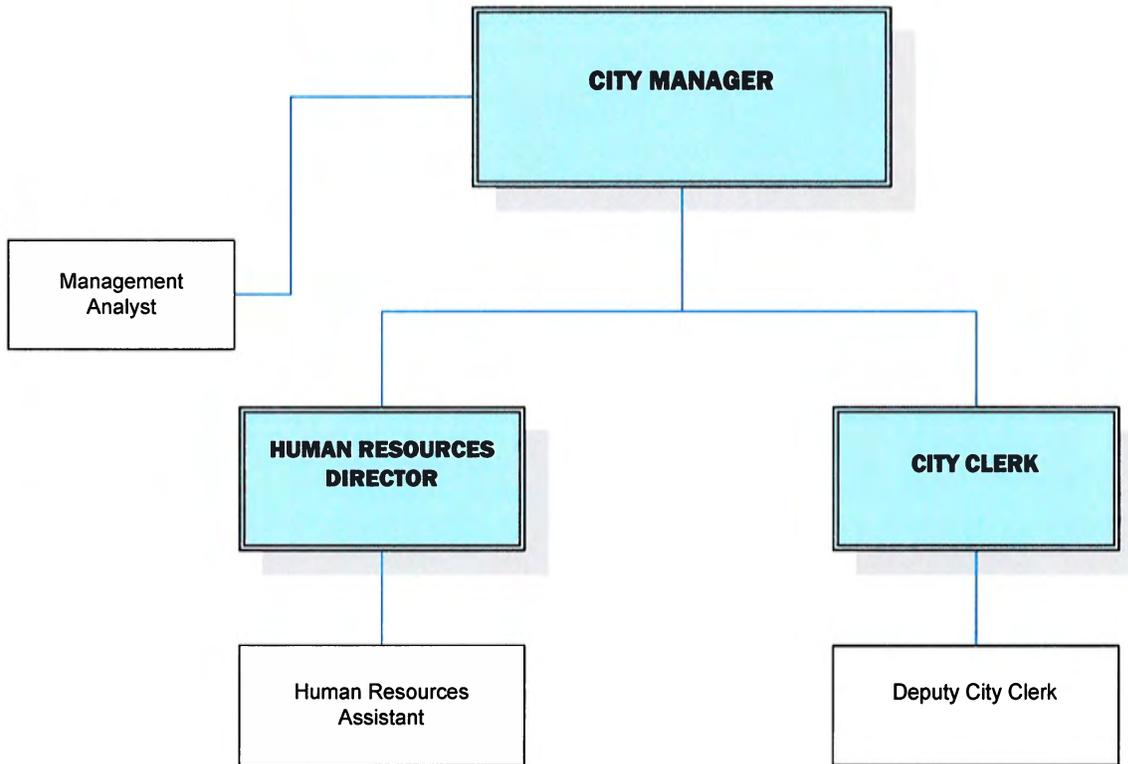
Professional Services	946		
Debt Service	148,259	138,587	506,500
Interfund Transfer to Wastewater CIP		12,808	
Interfund Transfer to Water CIP	685,418	3,686	
Interfund Transfer to General Cap Projs Fund	27,362		
Depreciation	779,463	710,036	
Total Expenditures / Transfers	<u>1,641,448</u>	<u>865,117</u>	<u>506,500</u>

Department Summaries



Main Street Park

ADMINISTRATION



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Administration

This Department's divisions provide 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 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	822,901	773,904	843,614	786,943	723,100
Supplies & Services	1,159,205	915,498	979,042	823,247	926,680
Transfers Out	260,000	249,180	247,509	246,500	280,100
Total for Department	2,242,106	1,938,582	2,070,165	1,856,690	1,929,880
Less General Fund Cost Allocations	204,300	237,680	207,609	223,500	253,500
Net Total Department	2,037,806	1,700,902	1,862,556	1,633,190	1,676,380

Department By Division

City Council	247,293	165,200	126,159	180,270	187,960
City Manager	372,001	322,031	342,241	317,664	263,280
City Clerk	297,807	295,508	249,663	284,065	284,190
City Attorney	397,438	339,241	495,705	240,195	318,200
Human Resources	399,753	333,942	381,334	368,154	362,140
Risk Management	323,514	244,980	267,454	242,842	260,610
Total for Department	2,037,806	1,700,902	1,862,556	1,633,190	1,676,380

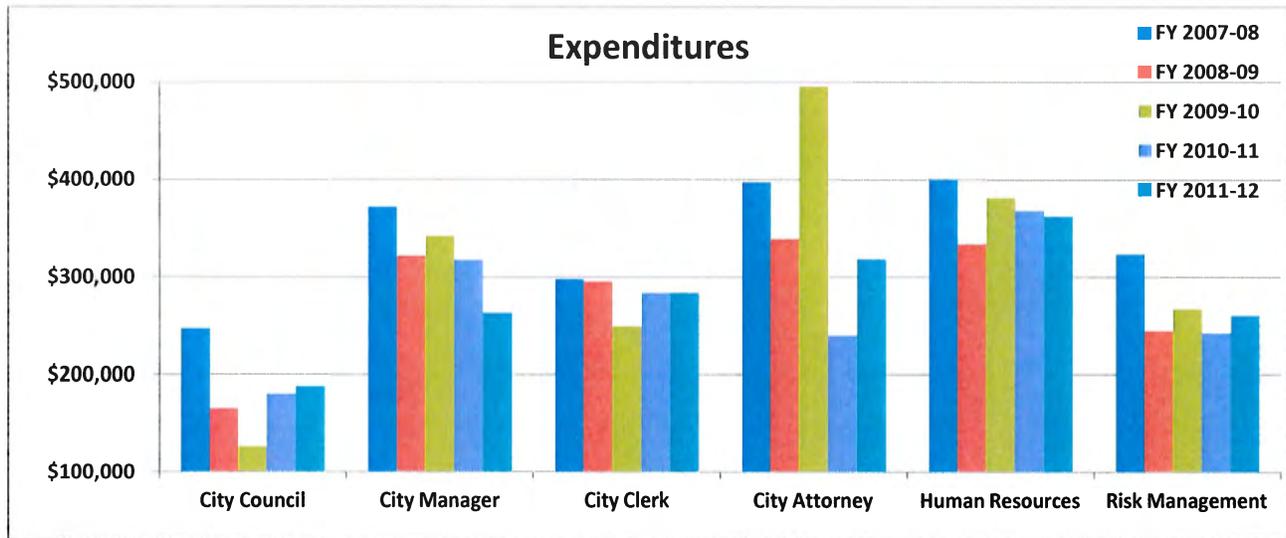
Revenues / Funding Sources (See Division for details)

City Council	-	-	-	-	-
City Manager	-	-	-	-	-
City Clerk	260	1,402	200	5,010	-
City Attorney	259,776	-	-	-	-
Human Resources	135,900	88,600	107,700	109,000	123,100
Risk Management	93,614	114,837	82,923	110,925	85,500
Department Funding Sources	229,514	203,437	190,623	219,925	208,600

Division Staffing

	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
City Council	5.00	5.00	
City Manager	2.15	1.65	
City Clerk	1.40	1.40	
Human Resources	2.00	2.00	
Total Staffing	10.55	10.05	

Administration Department General Fund Summary



Administration Department Expenditures have been trending down pursuant to the Council adopted 36 month General Fund Deficit Elimination Program. As described in more detail in the transmittal letter, the City is in its second year and is continuing a hiring freeze and other cost cutting measures. The revenue for the City Attorney's Division in fiscal year 2007-08 was for reimbursement of litigation costs while revenues in Human Resources and Risk Management are from cost reimbursement transfers in.

City Council

The City Council sets the city's goals, reviews and approves major projects including infrastructure improvements and adopts the annual operating and capital improvement budget.

The City Council acts as the legislative body of city government, as well as its policy making body. The City of American Canyon is a general law city, governed primarily by the laws of the State of California and by its own ordinances and regulations.

The City Council is comprised of a directly elected mayor and four elected council members. Members of the City Council also serve as the Board of Directors for the American Canyon Fire Protection District.

The City Council established five long term goal themes

- Provide Quality Customer Service
- Position the City for Economic Development Opportunities
- Continue Planning To Remain Fiscally Sustainable
- Assigned minimum objectives to Department Directors
- Identify Community Needs and Develop a Plan to satisfy them

These goal themes are designed to be long-term and Department Directors are continuing to work on department goals in support of these goal themes

Goals and Accomplishments: In the spring of each year, in conjunction with the annual budget preparation processing, the City Council and Senior Management Staff from all departments hold a series of meetings to establish goals and objectives for the upcoming fiscal year. Once determined, the Goals and Objectives are adopted by Resolution by the City Council in June and are then used to establish the work plan for the upcoming year. Separate tasks are assigned to Department Directors and accomplishments are included in each department's budget section.

Administration

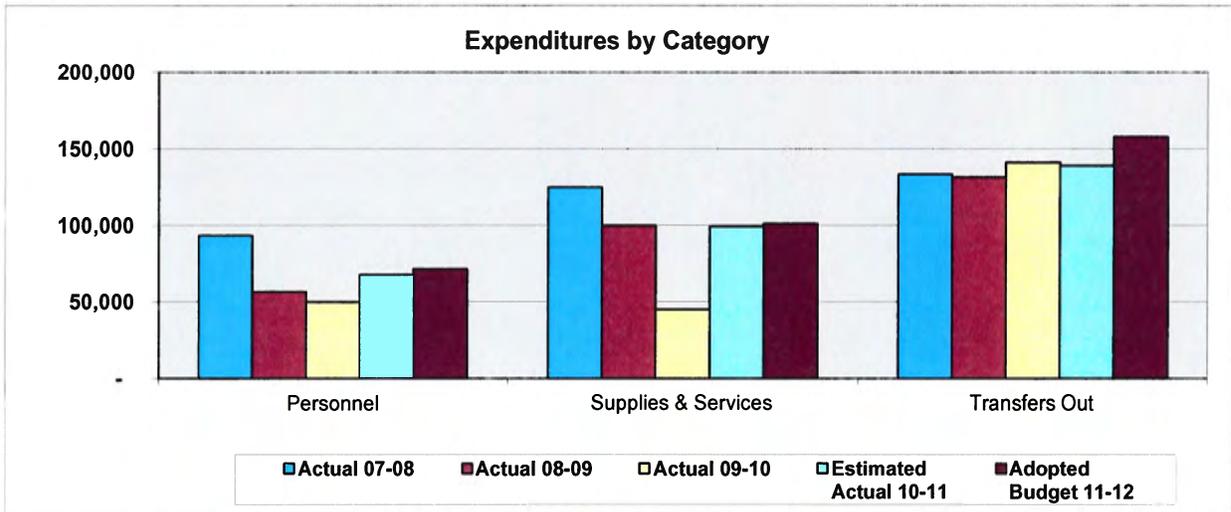
City Council

Mission:

To Provide Policy Direction to City

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	93,247	56,403	49,870	67,619	71,400
Supplies & Services	124,846	99,797	45,089	99,251	101,060
Transfers Out	133,300	131,450	140,909	138,800	157,700
Division Total	351,393	287,650	235,868	305,670	330,160
Less IntraFund Allocations	104,100	122,450	109,709	125,400	142,200
Net Division Expenditures	247,293	165,200	126,159	180,270	187,960
Revenues					
Division Total	-	-	-	-	-

Division Staffing	Budget 10-11	Adopted 11-12	Comments
Full Time Positions	10-11	11-12	
City Council Members	5.00	5.00	
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 2010-2011

- Adopted a new labor contract
- Measures E and F, critical general fund revenue enhancements, were passed by the voters
- Annexed industrial and Town Center zoned land into the City's Sphere of Influence
- Following the November Election conducted a planning workshop with the Mayor and City Council and set specific objectives for calendar year 2011
- Attained Highway 29 Priority Development Area (PDA) classification from ABAG
- Launched Traffic Calming Measures in conjunction with opening of American Canyon High School and began study for Citywide Traffic Calming.

Goals for Fiscal Year 2011-2012

- Establish policies for expanded use of Social Media
- Encourage Community Engagement and Involvement through the use of quarterly Town Hall Meetings, quarterly community surveys on the City's website, and a monthly blog written by the City Manager
- Facilitate increased involvement between American Canyon businesses, the Chamber of Commerce and the City by conducting two Business Roundtable Forums, creating of a Tourism Marketing Plan and training businesses about enhanced use of Internet Search Engine Maps and Social Media
- Recruit youth to participate in City Commissions and Committees
- Adopt a Civic Engagement Process for use in moving forward the Highway 29 Priority Development Area
- Explore developing groundwater supply sources
- Begin Civic Engagement Process for analysis of the Clark Ranch West Master Plan

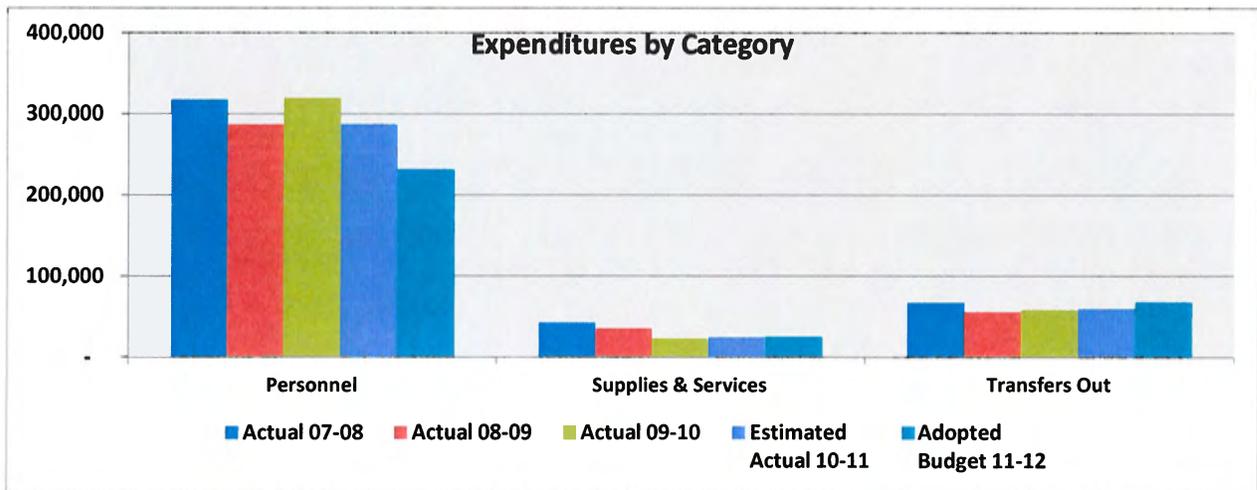
Administration

City Manager

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	317,318	286,785	319,497	287,423	231,500
Supplies & Services	42,383	35,246	22,744	24,441	25,080
Transfers Out	67,100	55,740	58,500	59,500	67,800
Division Total	426,801	377,771	400,741	371,364	324,380
Less IntraFund Allocations	54,800	55,740	58,500	53,700	61,100
Net Division Expenditures	372,001	322,031	342,241	317,664	263,280
Revenues					
Division Total	-	-	-	-	-

Division Staffing	Budget	Adopted	Comments
Full Time Positions	10-11	11 12	
City Manager	0.35	0.35	
Management Analyst	1.00	0.50	HR Director Retiring in FY 11 12 and Mgmt
City Clerk	0.50	0.50	Analyst is budgeted 1/2 time in HR
Deputy City Clerk	0.30	0.30	during the year as cost saving measure
Total FTE's	2.15	1.65	



City Clerk

The City Clerk serves as the legislative historian, chief elections official, regulatory filing officer, document administrator, and scribe for the City Council. The Office of the City Clerk serves as the unbiased liaison between the community and its local government.

Accomplishments for Fiscal Year 2010-2011

- Continued technical training Laserfiche Agenda Manager system
- Continued technical training on Laser fiche; create an interdepartmental committee to work on consistent policies regarding the storage of electronic records
- Conducted an election for the seats of the Mayor, two Council Members, and the successful adoption of two city measures

Goals for Fiscal Year 2011-2012

- Acquire necessary equipment and software to enhance civic engagement and establish protocols for their use – Granicus E-Comment and Mobile Encoder
- Revise Citywide Records Program to function more efficiently to allow easier access to City records
- Conduct a Comprehensive Code Analysis and Review (Legal Review) of the City of American Canyon Municipal Code and use Results of Report to Amend the Code appropriately

Administration

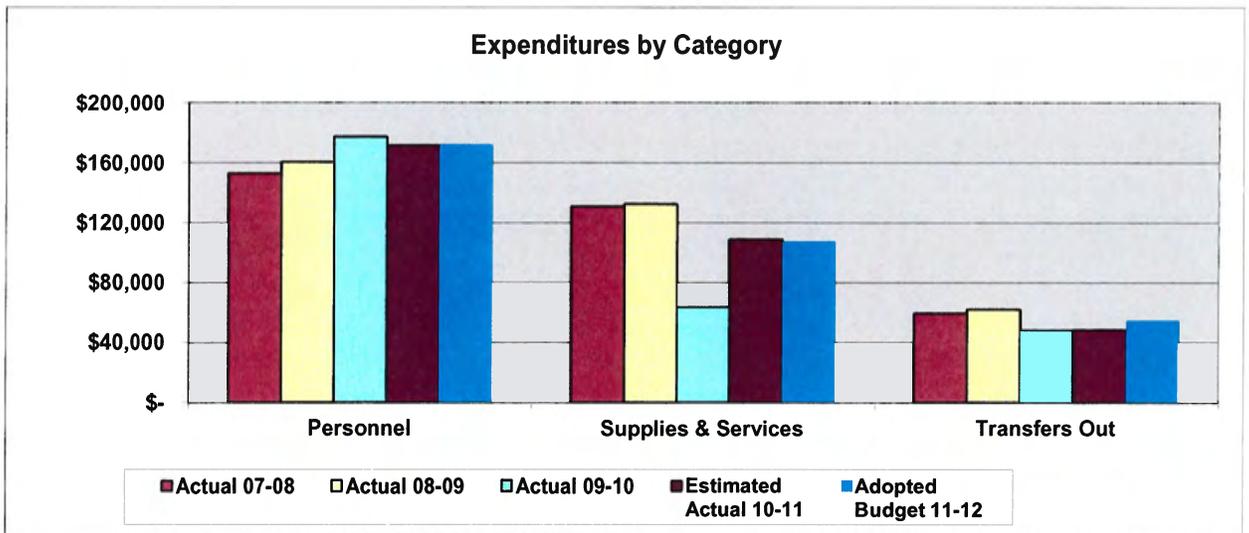
City Clerk

Mission:

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	152,930	160,623	177,272	171,456	172,300
Supplies & Services	130,677	132,385	63,691	108,809	107,490
Transfers Out	59,600	61,990	48,100	48,200	54,600
Division Total	343,207	354,998	289,063	328,465	334,390
Less IntraFund Allocations	45,400	59,490	39,400	44,400	50,200
Net Total Division	297,807	295,508	249,663	284,065	284,190
Revenues					
Division Total	260	1,402	200	5,010	-

Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
City Manager	0.20	0.20	
City Clerk	0.50	0.50	
Deputy City Clerk	0.70	0.70	
Total FTE's	1.40	1.40	



City Attorney

Mission: The City Attorney represents the city during litigation, advises city officials in legal matters and prepares legal documents for the city.

The most important role of the city attorney is to be the City's legal representative which includes filing lawsuits on behalf of the city or defending the city against lawsuits. He may contract legal matters out to other lawyers. He is responsible for making sure the city's legal interests are protected.

The city attorney also acts as a legal adviser for city officials. This typically involves attending city meetings and fielding questions from city department heads concerning legal issues.

Administration

City Attorney

Mission:

To provide legal services to the City

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel					
Supplies & Services	397,438	339,241	495,705	240,195	318,200
Transfers Out					
Division Total	397,438	339,241	495,705	240,195	318,200
Less IntraFund Allocations					
Net Division Expenditures	397,438	339,241	495,705	240,195	318,200
Revenues					
Division Total	259,776	-	-	-	-
Other General Fund Sources	397,438	339,241	495,705	240,195	318,200
Total Rev / Funding Sources	397,438	339,241	495,705	240,195	318,200

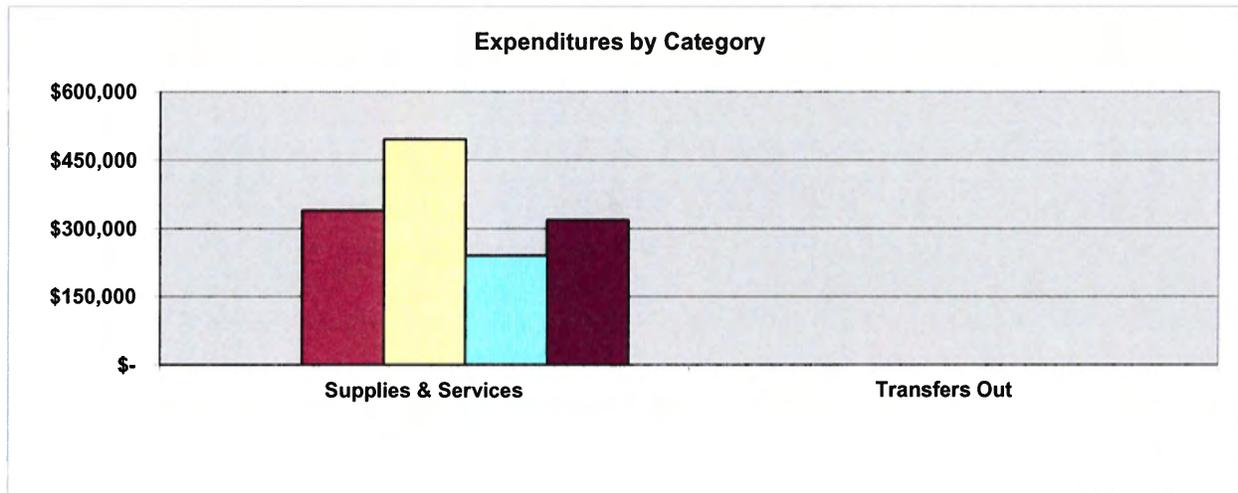
Division Staffing
Full Time Positions

Budget
09-10

Budget
10-11

Comments

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 2010-2011

- Trained supervisors on and implemented Last, Best, and Final Offer (LBFO) and MOU revisions so that everyone understands all elements of the revised language and new provisions are interpreted consistently across the organization
- Developed and implemented new Whistleblower and Drug and Alcohol policies
- Worked with supervisors and managers to significantly reduce backlog of overdue performance reviews

Goals for Fiscal Year 2011-12

- Develop a City-wide Employee Training Plan
- Complete Council goal to develop new City Manager evaluation forms and process
- Produce "Guide to Workers' Compensation" handbook for employees.

Administration

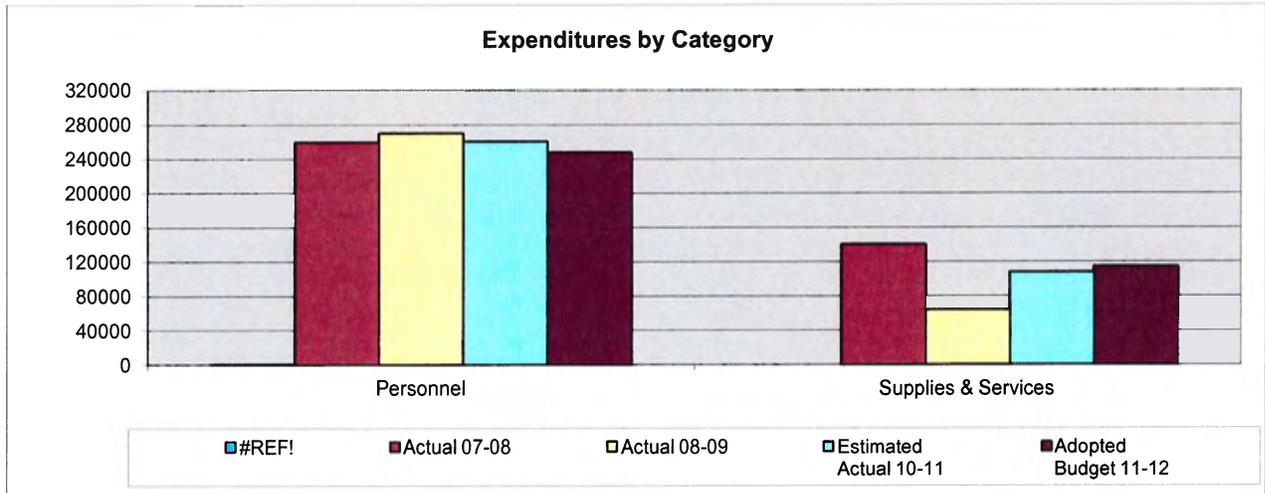
Human Resources

Mission:

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	259,406	270,093	296,975	260,445	247,900
Supplies & Services	140,347	63,849	84,359	107,709	114,240
Transfers Out					
Division Total	399,753	333,942	381,334	368,154	362,140
Less IntraFund Allocations					
Net Total Division	399,753	333,942	381,334	368,154	362,140
Revenues					
Division Total	135,900	88,600	107,700	109,000	123,100

Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Human Resources Director	1.00	0.50	HR Director Retiring in FY 11 12 and Mgmt Analyst is budgeted to replace her in HR during the year as cost saving measure
Human Resources Assistant	1.00	1.00	
Management Analyst		0.50	
Total FTE's	2.00	2.00	



Risk Management

Mission: The Human Resources Director is the City's Risk Management Officer. She oversees the City's insurance program and safety issues including training and provides workers' compensation program oversight.

Accomplishments for Fiscal Year 2010-2011

- Received grant from ABAG to repair and replace City sidewalks posing a safety hazard
- Advised staff on safety training to reduce Workers Compensation claims

Goals for Fiscal Year 2011-12

- Raise awareness on safety issues
- Provide outreach to other departments by making presentations at department staff meetings.
- Reduce Workers Compensation Claims by 50%
- Produce "Guide to Workers' Compensation" handbook for employees.

Administration

Risk Management

Mission:

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Supplies & Services	323,514	244,980	267,454	242,842	260,610
Transfers Out					
Division Total	323,514	244,980	267,454	242,842	260,610
Less IntraFund Allocations					
Net Total Division	323,514	244,980	267,454	242,842	260,610
Revenues					
Division Total	93,614	114,837	82,923	110,925	85,500

Division Staffing

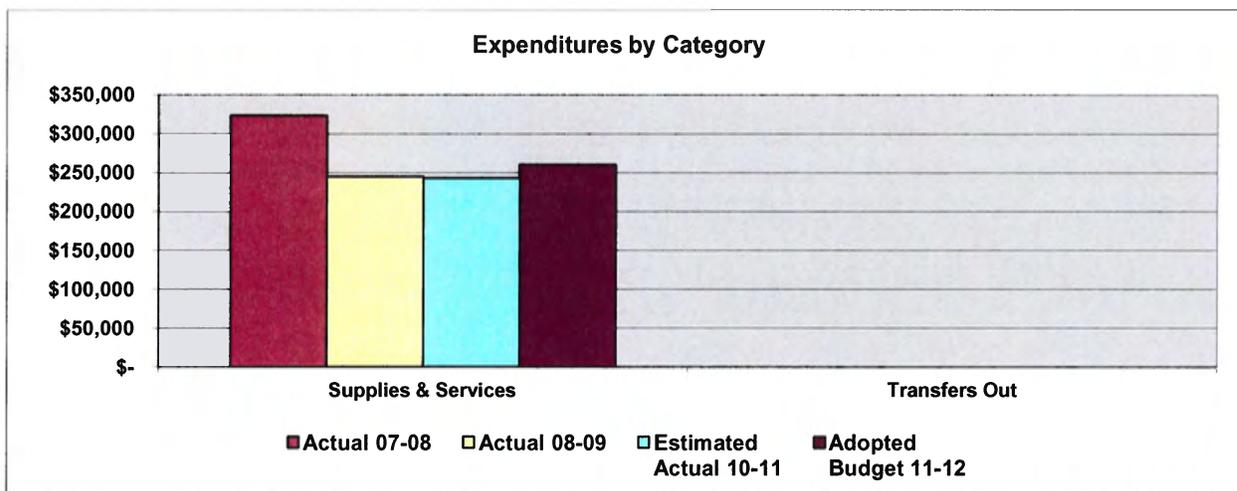
Full Time Positions

**Budget
09-10**

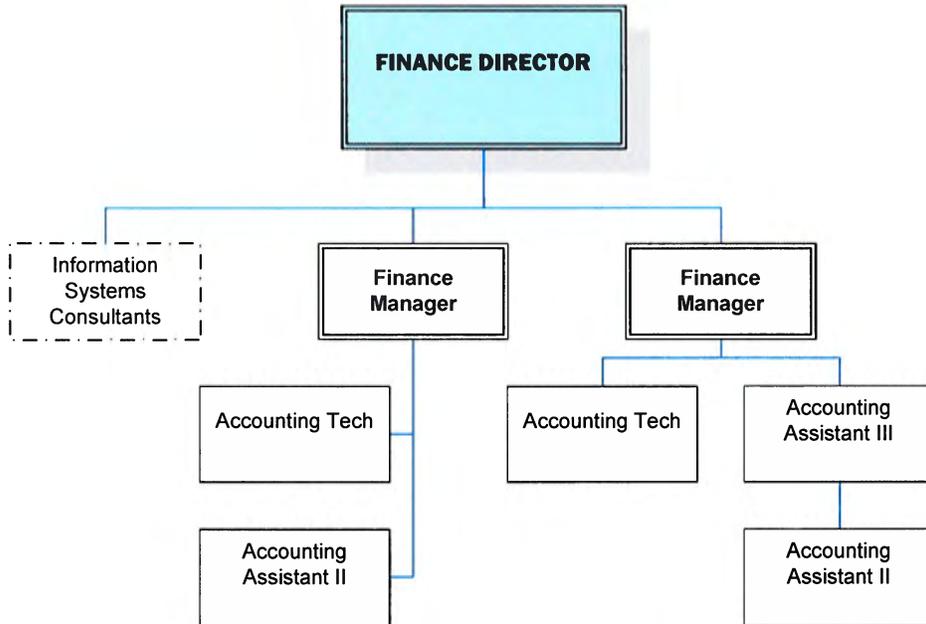
**Budget
10-11**

Comments

No staff are allocated to Risk Management



FINANCE



Finance

Mission: To provide a range of financial services to internal and external customers. Major functions include accounts payable, payroll, utility billing, business licenses, purchasing, budgeting, financial reporting, cash flow management and investment management.

Department Accomplishments for Fiscal Year 2010-2011

- Prepared a new improved Chart of Accounts including added a Department Number for more efficient processing and improved reporting
- Upgraded Operating Budget Document for Fiscal Year 2010-11 and submit to the California Society of Municipal Finance Officers Budget Award Program

Goals and Projects for Fiscal Year 2011-2012

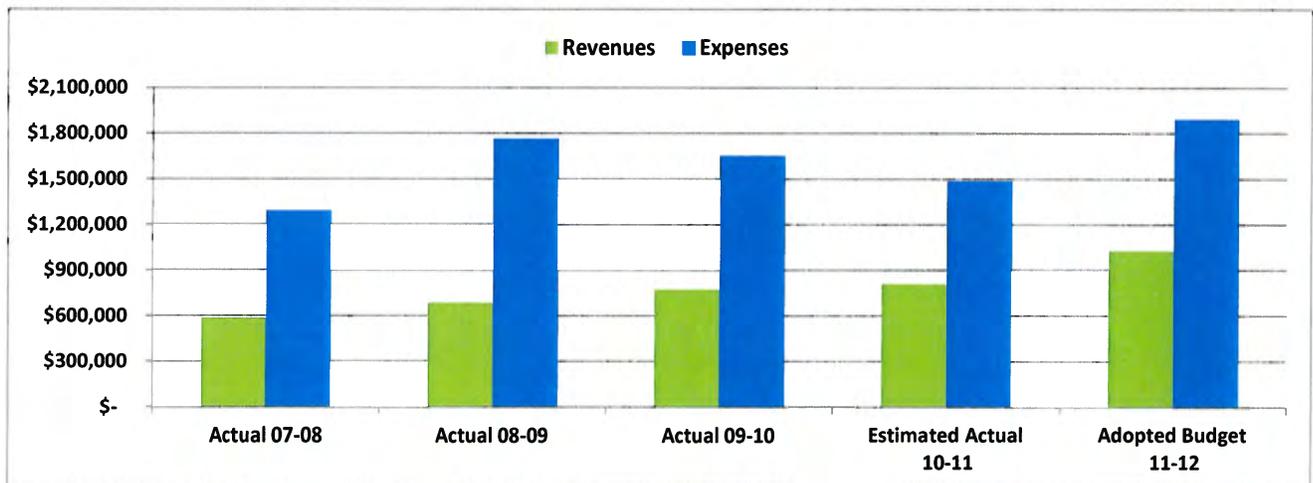
- Continue to Upgrade Operating Budget by making it more user friendly and readable
- Evaluate the feasibility of paying vendors and employees travel and reimbursement expenses electronically through the Springbrook Automated Clearing House (ACH).
- Implement the revised Chart of Accounts in the Springbrook Accounting System and provide Training to Users on the new Account Number Configurations

Finance Department Summary

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures by Category					
Personnel	\$ 751,070	796,353	870,908	772,560	\$ 885,000
Supplies & Services	540,084	850,493	780,954	715,002	884,960
Capital Outlay	-	116,236	-	-	16,930
Transfers Out	-	-	-	-	103,800
Total for Department	\$ 1,291,154	1,763,082	1,651,862	1,487,562	\$ 1,890,690
Less General Fund Cost Allocations	-	-	-	-	93,800
Net Total Department	\$ 1,291,154	1,763,082	1,651,862	1,487,562	\$ 1,796,890

Revenues / Funding Sources					
Finance	\$ 193,168	207,910	225,132	269,132	\$ 279,300
Information Technology	64,500	69,880	85,200	85,200	81,600
Utility Billing	326,634	406,132	462,182	455,414	667,000
Net Department Funding Sources	\$ 584,302	683,922	772,514	809,746	\$ 1,027,900

Division Staffing	Budget 09-10	Budget 10-11
Full Time Positions		
Finance	4.60	4.60
Information Technology	0.20	0.20
Utility Billing	3.20	3.20
Total Staffing	8.00	8.00



Finance

Finance Division

Mission:

Maintains financial records, invests City's money, oversees the annual audit and financial statement preparation, coordinates the budget process and prepares budget document, maintains Business Licenses

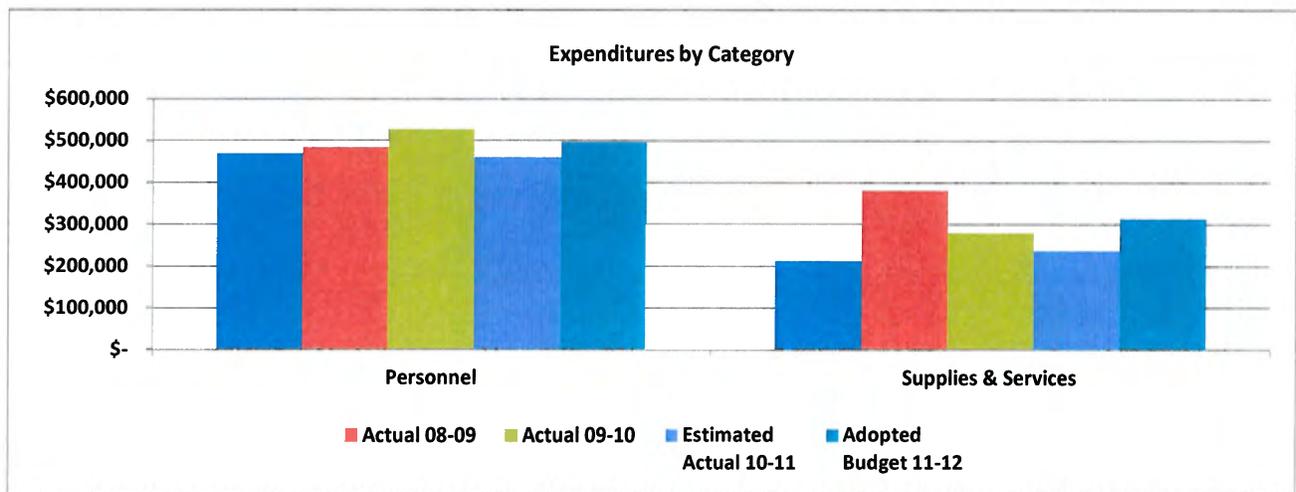
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 469,221	484,207	527,635	461,403	\$ 496,500
Supplies & Services	212,679	381,093	279,615	236,946	313,600
Capital Outlay				-	
Division Total	681,900	865,300	807,250	698,349	810,100
Less IntraFund Allocations					
Net Division Expenditures	\$ 681,900	865,300	807,250	698,349	\$ 810,100

Revenues / Funding Sources

Division Revenues	\$ 4,168	7,570	4,758	4,132	\$ 4,000
Interfund Transfers in	189,000	200,340	220,374	265,000	275,300
Total Division Sources	\$ 193,168	207,910	225,132	269,132	\$ 279,300

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Accounting Assistant	0.70	0.70
Accounting Technician	2.00	2.00
Finance Director	0.60	0.60
Finance Manager	1.30	1.30
Total FTE's	4.60	4.60



Finance

Information Technology

Mission:

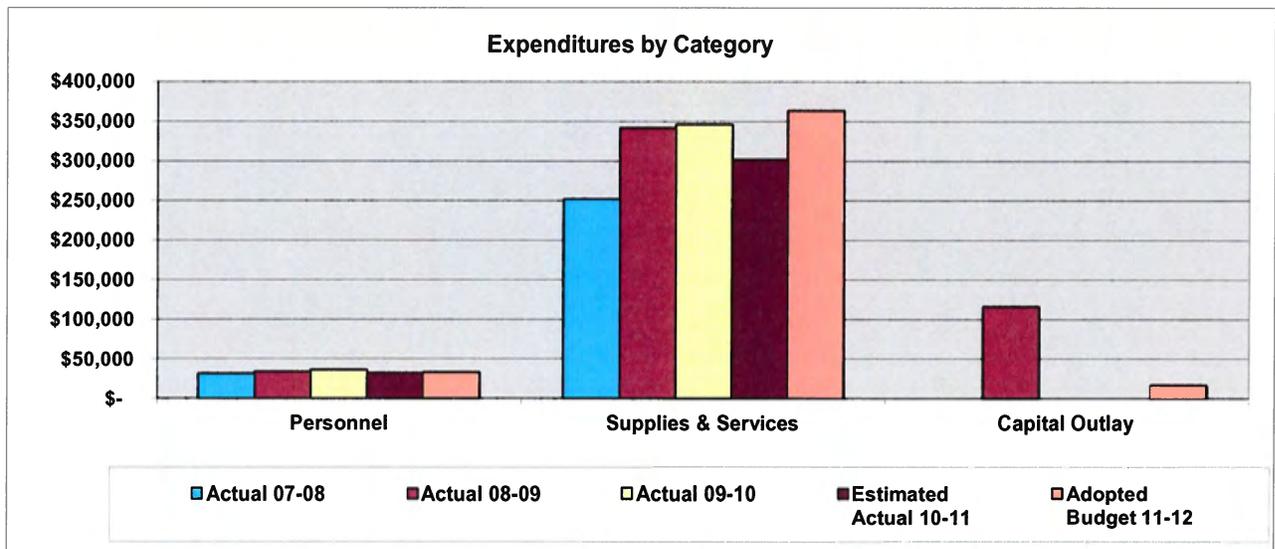
Maintains City's computer system including the financial management system, utility billing system, and building permit software. This service is contracted out.

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 31,333	33,726	36,063	32,157	\$ 33,100
Supplies & Services	251,287	341,688	346,367	301,656	363,530
Capital Outlay		116,236			16,930
Division Total	282,620	375,414	382,430	333,813	413,560
Less IntraFund Allocations					
Net Division Expenditures	\$ 282,620	375,414	382,430	333,813	\$ 413,560

Revenues / Funding Sources

Interfund Transfers in	\$ 64,500	69,880	85,200	85,200	\$ 81,600
Division Total	\$ 64,500	69,880	85,200	85,200	\$ 81,600

Division Staffing	Budget 10-11	Budget 11-12
Full Time Positions		
Finance Director	0.20	0.20
Total FTE's	0.20	0.20



Finance

Utility Billing

Mission:

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

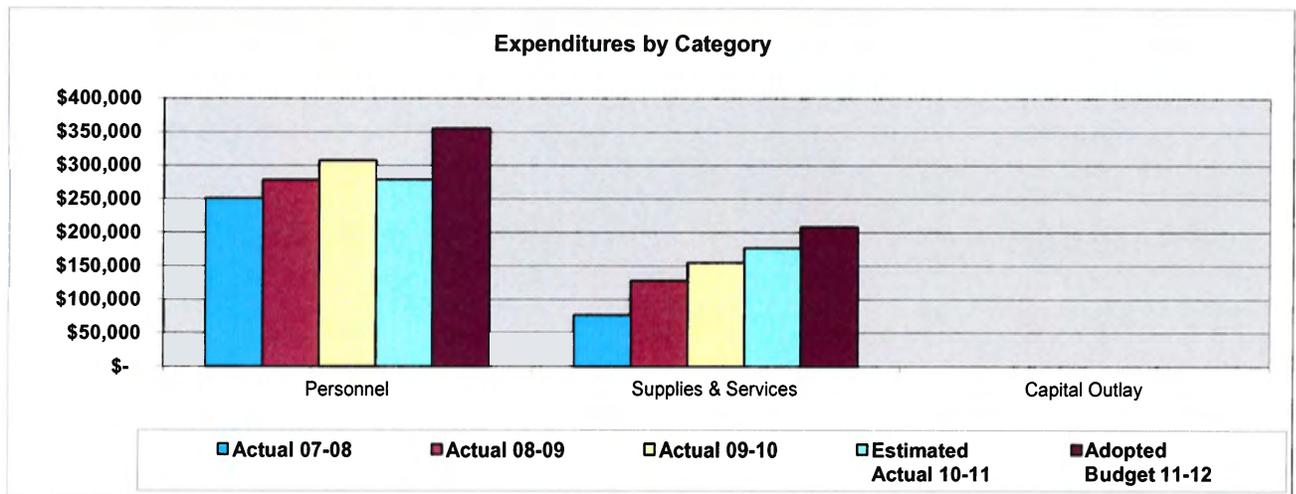
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 250,515	278,420	307,210	279,000	\$ 355,400
Supplies & Services	76,119	127,712	154,972	176,400	207,830
Capital Outlay					
Transfers Out					103,800
Division Total	326,634	406,132	462,182	455,400	667,030
Less IntraFund Allocations					93,800
Net Division Expenditures	\$ 326,634	406,132	462,182	455,400	\$ 573,230

Revenues / Funding Sources

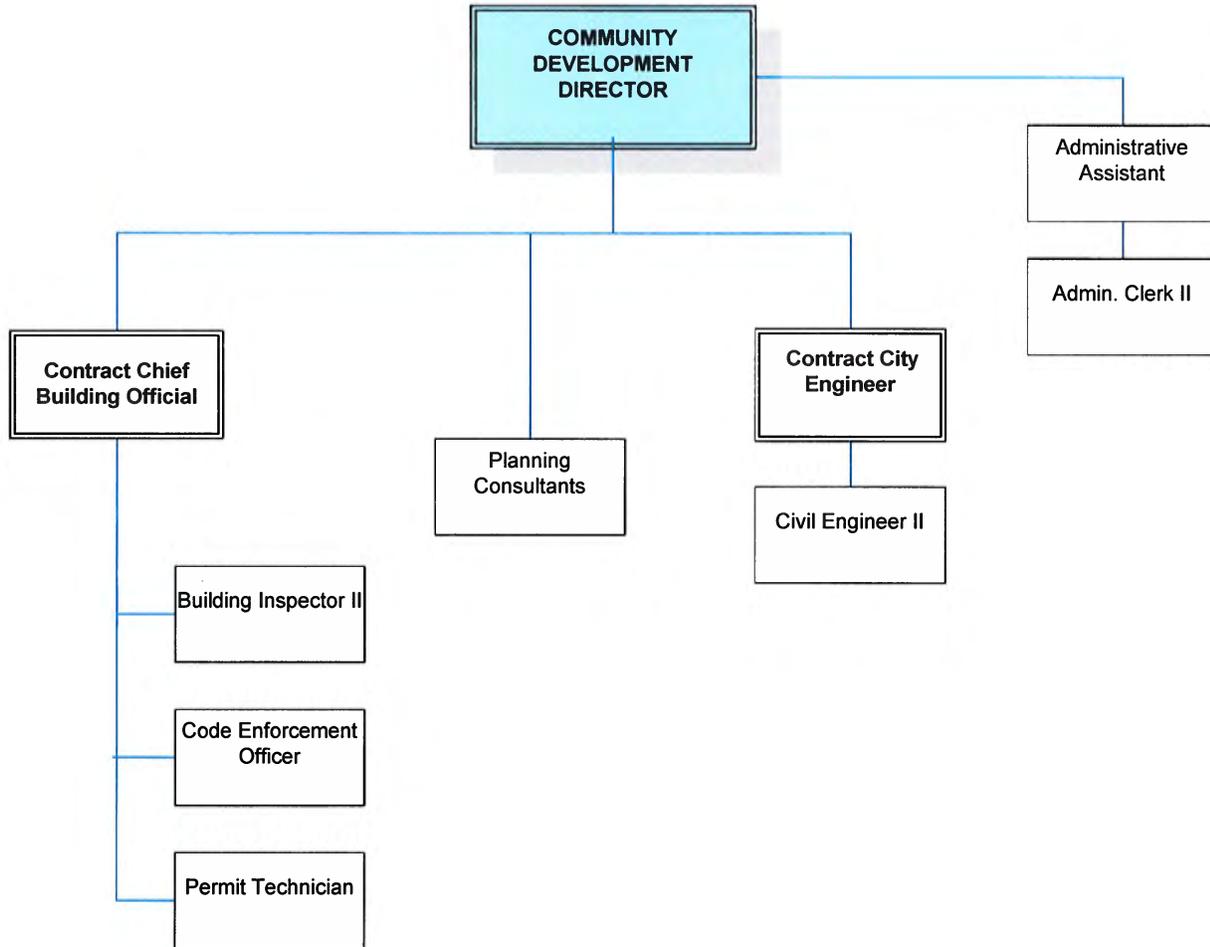
Division Revenues					
Interfund Transfers in	\$ 326,634	406,132	462,182	455,414	\$ 667,000
Division Total	\$ 326,634	406,132	462,182	455,414	\$ 667,000

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Accounting Assistant	2.30	2.30
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, development engineering, and planning activities for the City of American Canyon.

Accomplishments for Fiscal Year 2010-11

- Obtained Local Agency Formation Commission (LAFCO) approval of annexation for the American Canyon High School site, Clarke Ranch West, the Eucalyptus Grove, Panattoni, and Headwaters properties
- Submitted a LAFCO annexation application for the Town Center property
- Submitted streamlined procedures for Temporary Outdoor Events to the City Council
- Presented an updated development review process to the City Council
- Submitted a revised Sign Ordinance to the City Council for adoption
- Submitted a Caregiver Ordinance to the City Council for adoption
- Presented the new California Building and Fire Code to the City Council for adoption
- Presented an RFP scope of work for an Affordable Seniors Housing project at the Valley Vista site to the City Council
- Submitted the Housing Element update to the Planning Commission and City Council
- Posted Quarterly Code Enforcement reports on the department website
- Updated the Engineering Division website page with improved processing procedures

Goals for Fiscal Year 2011-12

- Present a “Best Practices” development review process to the City Council
- Present a preferred developer/operator for an Affordable Seniors Housing project at the Valley Vista site to the City Council
- Submit the Circulation Element and Land Use update to the Planning Commission and City Council and recommend updated traffic impact fees

Community Development Department Goals (Continued)

- 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
- Finalize the Environmental Impact Report (EIR) for Napa Junction III
- Prepare a Draft EIR for the Town Center
- Prepare a Draft EIR for the Headwaters Phase 2 project
- Identify flexible interim uses for the "ruins" in the Town Center
- Represent the City on the Napa County Sub-region Housing Needs Assessment Technical Advisory Committee

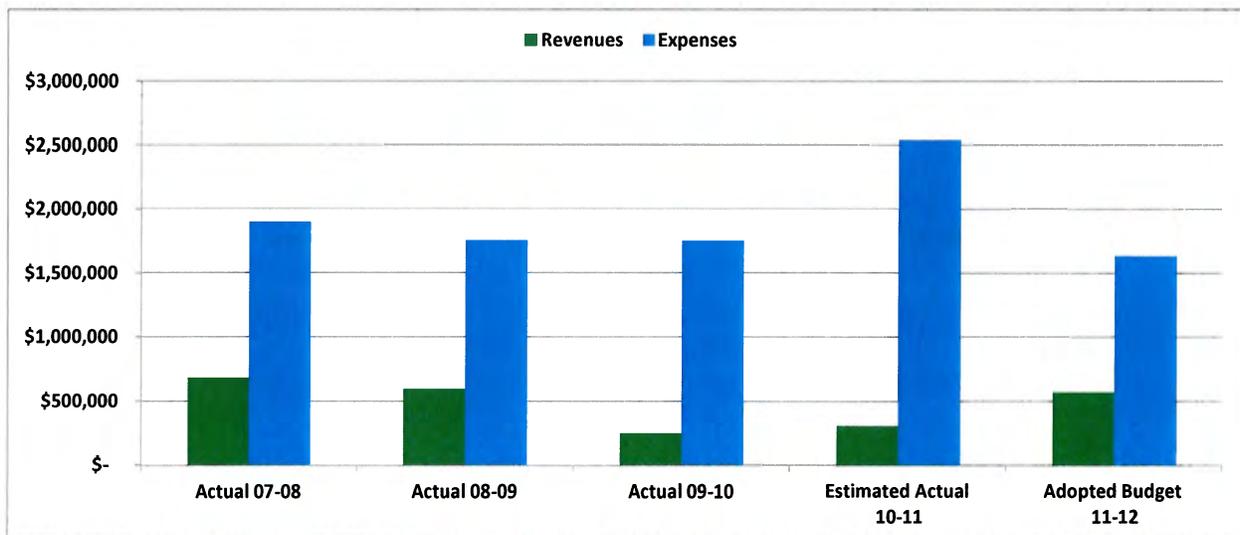
Community Development Department Summary

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures - By Category					
Personnel	\$ 948,481	1,028,229	1,162,531	811,800	\$ 738,400
Supplies & Services	537,150	295,813	206,901	633,420	593,130
Property Purchase	-	-	-	740,792	-
Transfers Out	410,125	425,939	378,075	352,100	299,200
Total for Department	1,895,756	1,749,981	1,747,507	2,538,112	1,630,730
Less General Fund Cost Allocations	312,600	370,145	330,875	324,600	278,400
Net Total Department	\$ 1,583,156	1,379,836	1,416,632	2,213,512	\$ 1,352,330

Revenues / Funding Sources - See Divisions for Details

Planning	\$ 82,872	38,921	19,085	56,402	\$ 207,800
Economic Development	9,500	11,200	7,300	8,300	9,600
Housing Services	9,500	11,200	4,400	4,600	2,100
Building and Safety	581,900	533,600	218,840	197,185	243,100
City Engineer	-	-	-	40,050	105,000
Net Department Funding Sources	\$ 683,772	594,921	249,625	306,537	\$ 567,600

	Budget 10-11	Budget 11-12
Department Staffing - FTE's		
Planning	1.60	1.60
Economic Development	0.45	0.45
Housing Services	0.35	0.10
Building and Safety	2.75	3.25
City Engineer	1.30	1.30
Total Staffing	6.45	6.70



Community Devevelopment

Planning Division

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

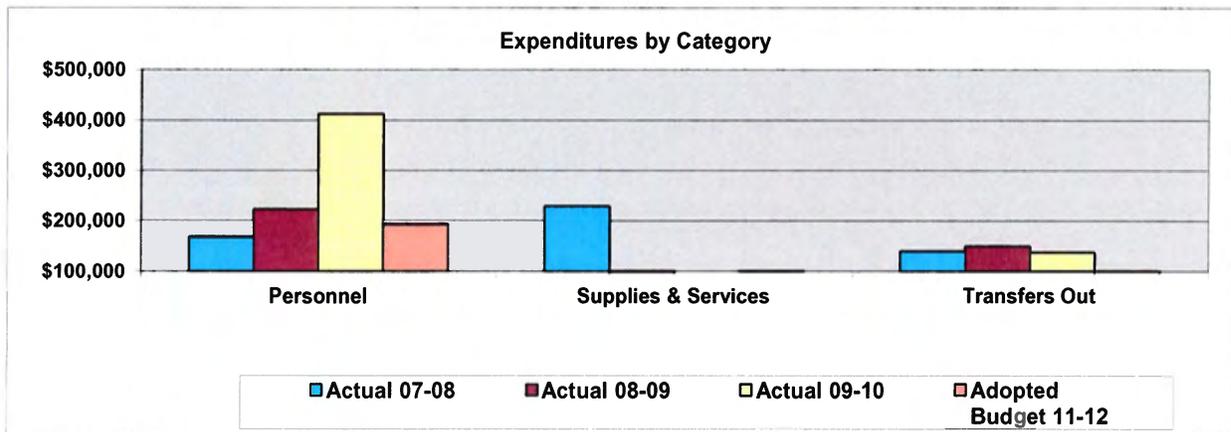
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 166,840	222,936	412,414	253,210	\$ 192,400
Supplies & Services	228,774	40,907		113,767	99,990
Transfers Out	139,200	149,160	137,100	107,200	74,800
Total Division	534,814	413,003	549,514	474,177	367,190
Less General Fund Cost Allocations	126,300	141,860	110,300	98,300	69,800
Net Total Division	\$ 408,514	271,143	439,214	375,877	\$ 297,390

Revenues / Funding Sources

Planning Permits	\$ 20,490	9,892	2,227	6,544	\$ 201,500
Other Permits	2,048	2,395	3,961		2,000
Gen Plan/Zoning Fees	7,243	3,315	3,835		
Other Planning Fees	19,657	17,754	8,755		
Miscellaneous Revenues	33,434	5,565	307	49,858	4,300
Total Division Sources	\$ 82,872	38,921	19,085	56,402	\$ 207,800

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Administrative Clerk	0.50	0.50
Administrative Assistant	0.55	0.55
Community Development Director	0.55	0.55
Total FTE's	1.60	1.60



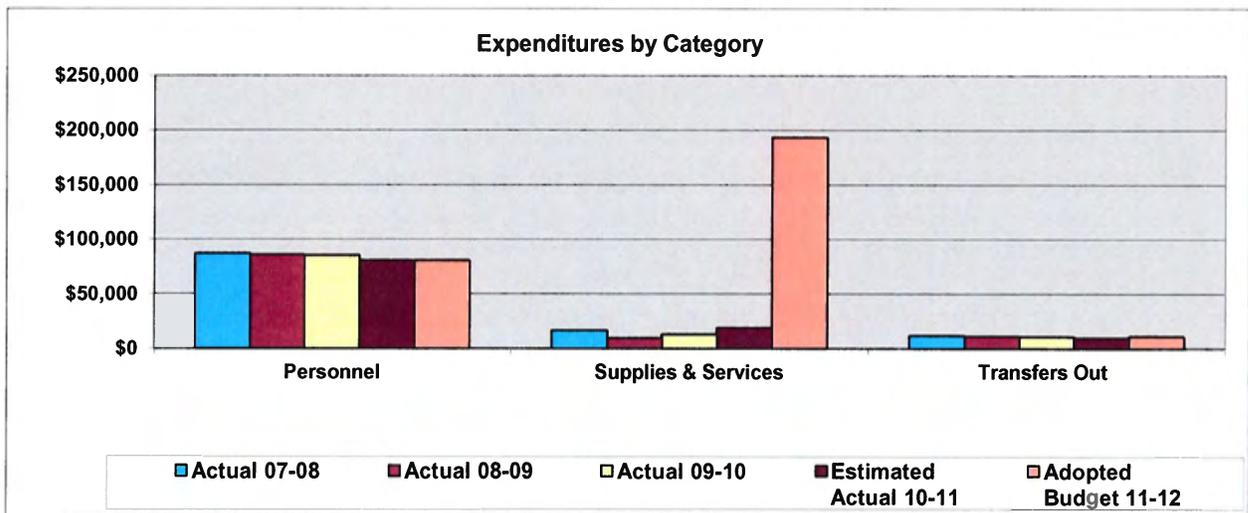
Community Devevelopment

Economic Development

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 86,759	85,688	84,962	80,301	\$ 80,500
Supplies & Services	16,083	9,342	12,817	18,539	193,140
Transfers Out	11,700	10,980	10,800	9,500	11,000
Total Division	114,542	106,010	108,579	108,340	284,640
Less General Fund Cost Allocations	9,500	11,200	7,300	8,300	9,600
Net Total Division	\$ 105,042	94,810	101,279	100,040	\$ 275,040

Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Administrative Assistant	0.10	0.10	
City Manager	0.20	0.20	
Community Developmnt Directr	0.15	0.15	
Total FTE's	0.45	0.45	



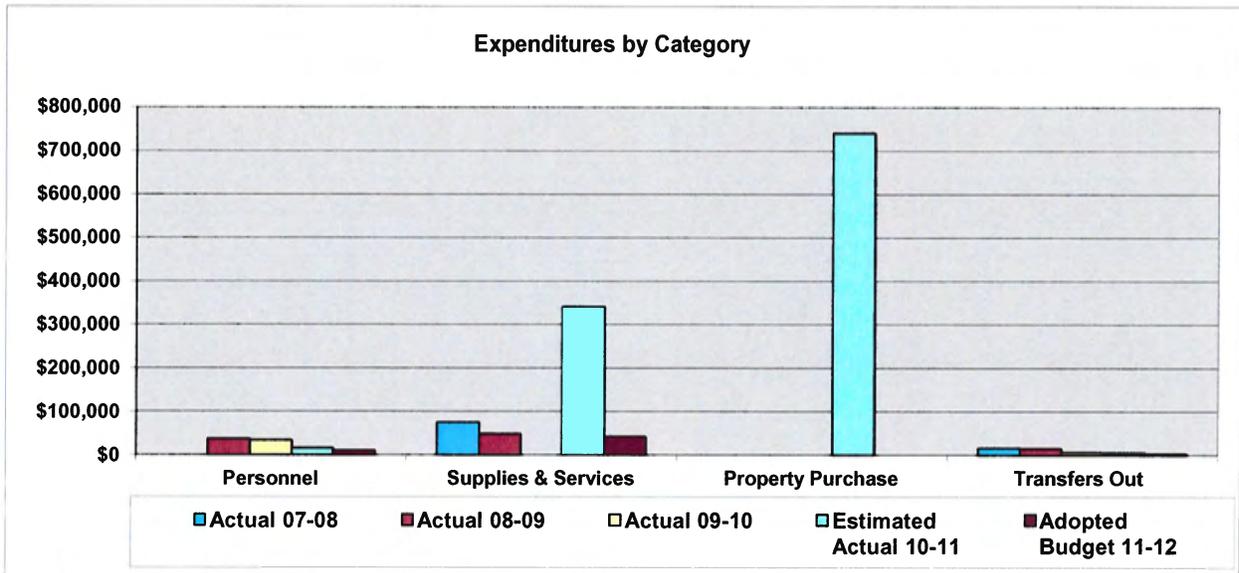
Community Devevelopment

Housing Services

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ -	36,729	33,286	15,190	\$ 9,600
Supplies & Services	74,633	47,818		340,505	41,600
Property Purchase				740,792	
Transfers Out	15,500	14,764	6,000	5,300	2,400
Total Division	90,133	99,311	39,286	1,101,787	53,600
Less General Fund Cost Allocations	9,500	11,200	4,400	4,600	2,100
Net Total Division	\$ 80,633	88,111	34,886	1,097,187	\$ 51,500

Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Administrative Assistant	0.05	0.05	
City Manager	0.25		
Community Deveplmnt Director	0.05	0.05	
Total FTE's	0.35	0.10	



Community Deveelopment

Building and Safety

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

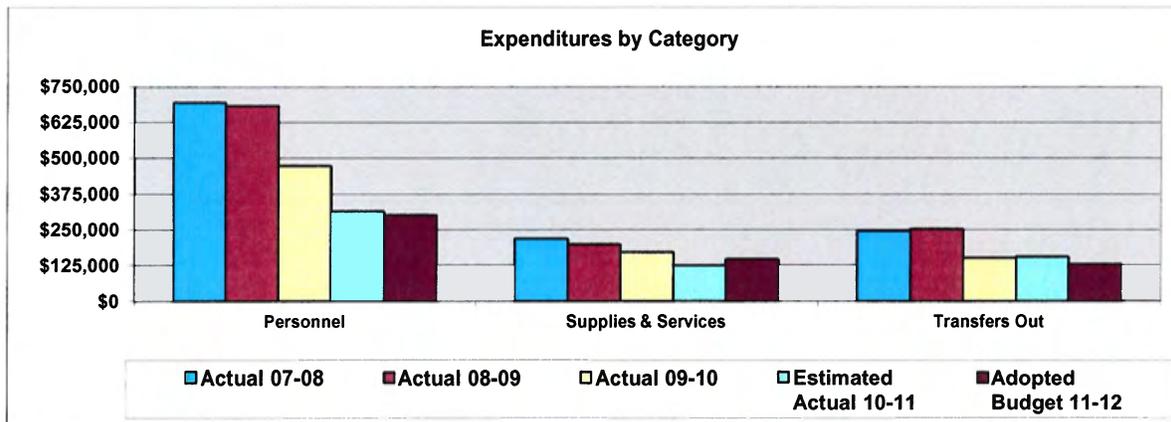
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 694,882	682,876	473,698	313,435	\$ 300,700
Supplies & Services	217,660	197,746	170,366	124,144	146,100
Transfers Out	243,725	251,035	149,675	154,900	127,500
Division Total	1,156,267	1,131,657	793,739	592,479	574,300
Less General Fund Cost Allocations	167,300	205,885	149,675	141,700	117,400
Net Total Division	\$ 988,967	925,772	644,064	450,779	\$ 456,900

Revenues / Funding Sources

Building Permits	\$ 410,610	383,400	260,175	167,100	\$ 200,000
Permit Issuance Fees	9,950	8,800		3,900	
Building Plan Check Fees	93,100	139,940	36,562	26,175	35,000
Other Revenues	68,240	1,460	(77,897)	10	8,100
Total Division Revenues	\$ 581,900	533,600	218,840	197,185	\$ 243,100

Division Staffing

	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Administrative Assistant	0.15	0.15	Chief Building Official duties are contracted out.
Administrative Clerk	0.50	0.50	Planner services are also contracted out as needed.
Building Inspector	-	0.50	
Code Enforcement Officer	1.00	1.00	
Community Developmnt Directc	0.10	0.10	
Permit Technician	1.00	1.00	
Total FTE's	2.75	3.25	



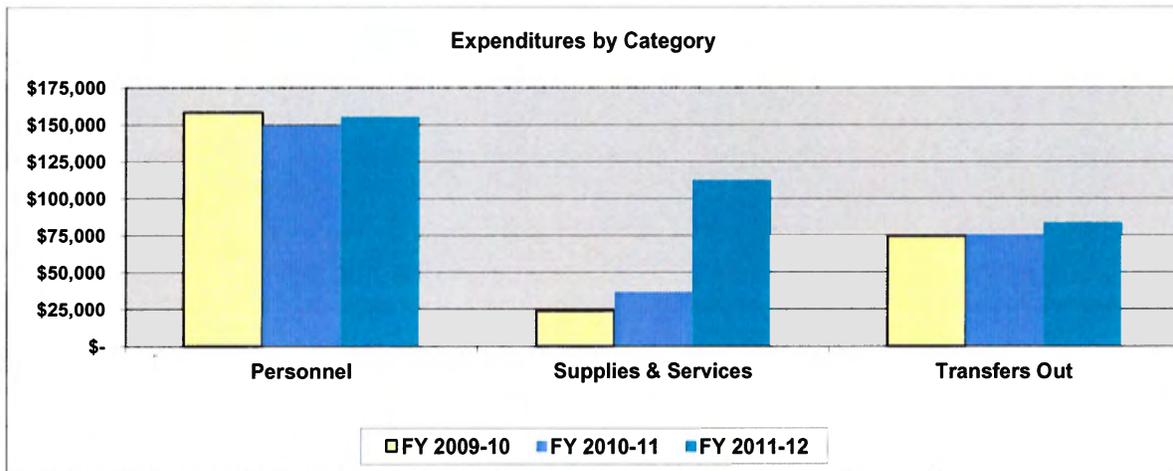
Community Devevelopment

City Engineer

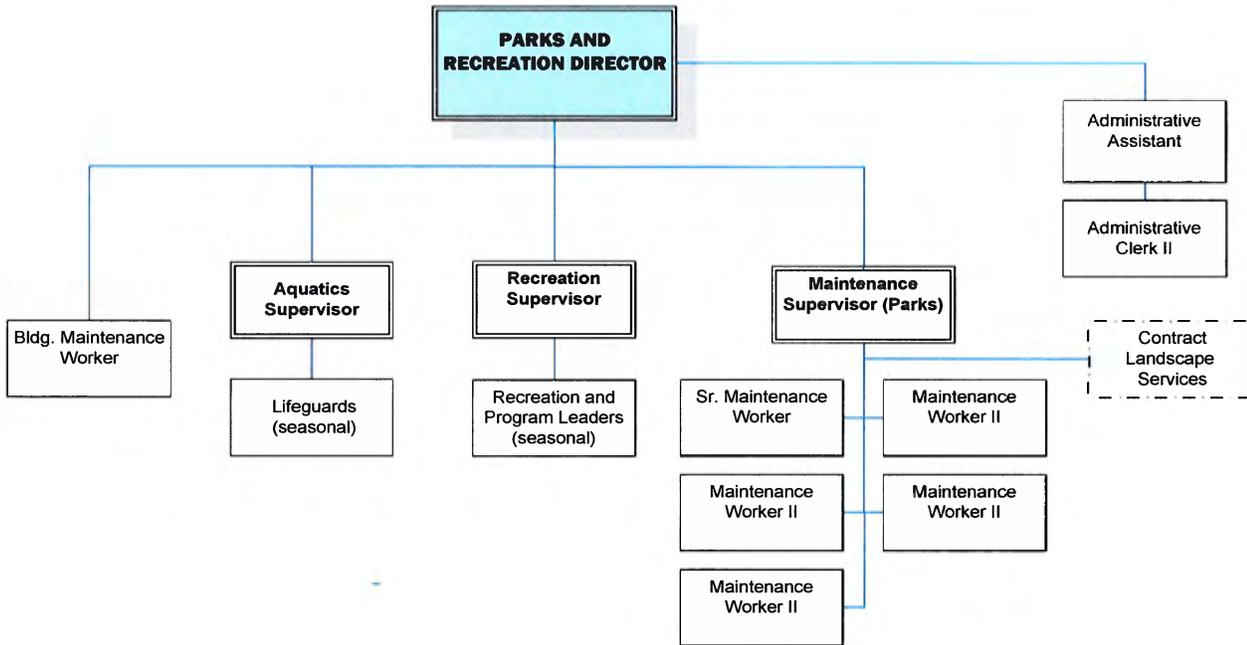
Mission: Ensures that private development complies with City Engineering design standards established to foster a sense of place and to further economic development objectives.

	Actual 07-08 *	Actual 08-09 *	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ -		158,171	149,664	\$ 155,200
Supplies & Services			23,718	36,465	112,300
Transfers Out			74,500	75,200	83,500
Division Total	-	-	256,389	261,329	351,000
Less General Fund Cost Allocations			59,200	71,700	79,500
Net Total Division	\$ -	-	197,189	189,629	\$ 271,500
Revenues / Funding Sources					
Discretionary Planning Applications	\$ -				\$ 75,000
Permit / Grading or Encroachment				6,168	15,000
Other				33,882	15,000
Total Division Revenues	\$ -	-	-	40,050	\$ 105,000

Division Staffing - FTE's	Budget	Budget	Comments
	10-11	11-12	
Administrative Assistant	0.15	0.15	* This division was first established in fiscal year 2009-10
Civil Engineer	1.00	1.00	
Community Development Director	0.15	0.15	
Total FTE's	1.30	1.30	



PARKS AND RECREATION DISTRICT



Parks and Recreation Department

The Parks and Recreation Department performs a variety of functions to 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 Department actively participates in the planning and development of new parks and recreation facilities as well as the improvement of existing parks.
- The Department is responsible for the operation of the Community Center gym, the Recreation Center, the Senior Multi-Use Center, the Napa River Bay Trail, and all park and recreation facility scheduling and rentals.
- 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 research and report writing as required.
- The Department is responsible for the City's Building Maintenance and Park Maintenance functions.
- The Parks and Recreation Department serves as the City's public transportation liaison to the Napa County Transportation and Planning Agency (NCTPA), and the Parks and Recreation Director represents the City on NCTPA's Technical Advisory Committee.

Accomplishments for Fiscal Year 2010-2011

- Adopted a "plan line" for the Napa Valley Vine Trail through American Canyon.
- Updated recreation program fees and implemented program modifications to generate additional revenue and reduce program costs.
- Organized the volunteer effort to construct bocce courts at Veterans Memorial Park and commenced construction.
- Substantially completed the draft Parks and Community Services Master Plan.

Park and Recreation Department Goals for Fiscal Year 2011-2012

- Complete the process of appointing a high school-age student as an ex officio member of the Parks and Community Services Commission and the Open Space Advisory Committee.
- Formally adopt the Parks and Community Services Master Plan.
- Implement the American Canyon High School Theater Project Business Plan.
- Award a contract and complete installation of a new dome for winter use of the pool at the Phillip West Aquatic Center.
- Update the Bicycle Master Plan.
- Identify existing cultural events and evaluate how the City might support those events to further community diversity.
- Work with the IT consultant to identify and potentially establish Wi-Fi capabilities in up to three City parks.

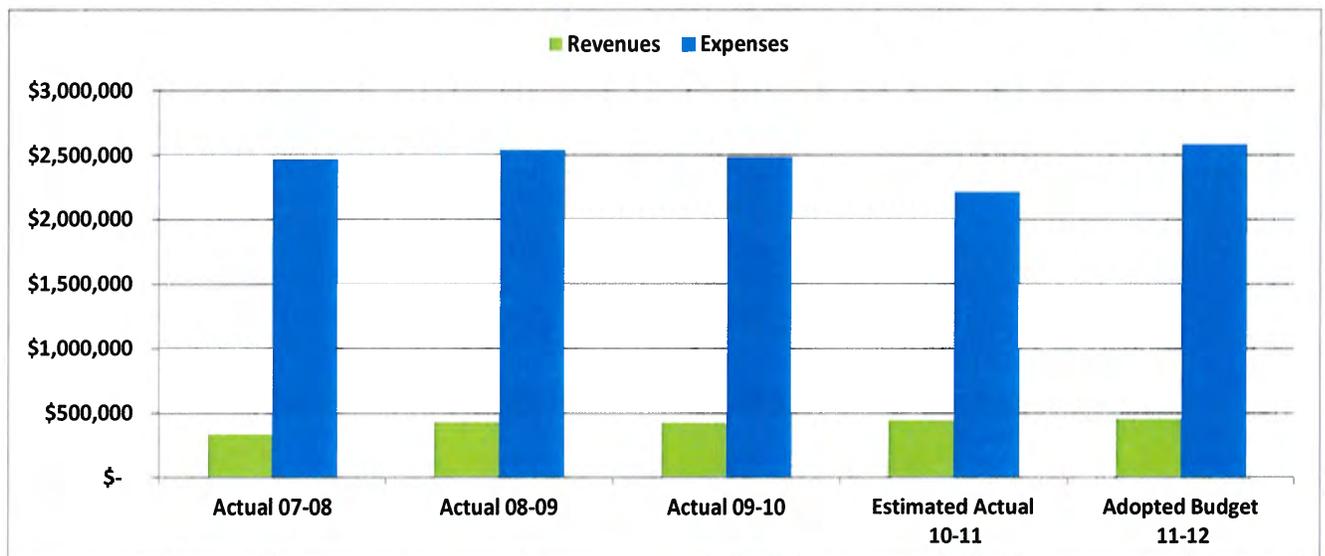
Parks and Recreation Department Summary

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 1,432,506	1,471,394	1,463,450	1,343,372	\$ 1,482,000
Supplies & Services	547,108	600,963	567,041	498,522	691,840
Transfers Out	480,370	467,230	453,426	368,800	406,600
Total for Department	2,459,984	2,539,587	2,483,917	2,210,694	2,580,440
Less General Fund Cost Allocations	412,770	431,180	398,526	339,100	374,600
Net Total Department	\$ 2,872,754	2,970,767	2,882,443	2,549,794	\$ 2,955,040

Revenues / Funding Sources - See Divisions for Details

Recreation Pgms	\$ 65,180	176,439	199,794	194,248	\$ 214,200
Sports	28,181	29,736	26,008	35,700	32,000
Aquatics	106,140	95,339	89,391	98,852	103,500
Park Maintenance	32,920	33,842	34,113	28,710	29,200
Senior Multi-Use Center	-	-	442	6,985	7,500
Building Maintenance	99,400	93,750	74,400	76,000	65,700
Department Funding Sources	\$ 331,821	429,106	424,148	440,495	\$ 452,100

Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Recreation Pgms	2.80	2.75	
Sports	-	-	Sports Division staffed by seasonal workers
Aquatics	2.35	2.30	
Park Maintenance	6.00	5.20	
Building Maintenance	1.15	1.15	
Total Staffing	12.30	11.40	



Recreation Programs

Mission: To Provide Recreation Activities and services to the Community

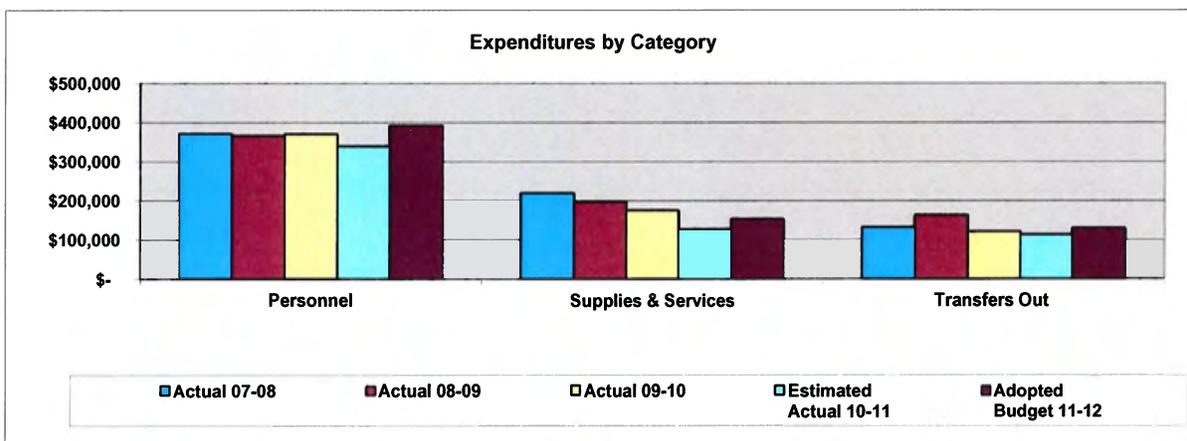
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 370,871	366,084	370,141	338,892	\$ 391,900
Supplies & Services	219,123	196,090	175,043	126,836	153,090
Transfers Out	131,700	162,820	120,900	113,600	129,900
Total Division	721,694	724,994	666,084	579,328	674,890
Less General Fund Cost Allocations	114,100	153,620	103,400	106,100	121,300
Net Total Division	\$ 607,594	571,374	562,684	473,228	\$ 553,590

Revenues / Funding Sources

Recreation Fees and Charges	130,177	149,361	116,219	148,732	141,900
Facility Rentals	30,592	25,976	27,220	37,704	66,700
Other	34,588	1,102	56,355	7,812	5,600
Total Division Sources	65,180	176,439	199,794	194,248	214,200

Division Staffing

	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Administrative Assistant	0.45	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	0.30	0.25	
Total FTE's	2.80	2.75	



Sports

Mission: To Provide Sports Programming; Primarily Year Round Basketball

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 16,625	14,697	16,045	20,831	\$ 17,800
Supplies & Services	19,040	13,083	10,949	7,303	27,950
Transfers Out					
Total Division	35,665	27,780	26,994	28,134	45,750
Less General Fund Cost Allocations					
Net Total Division	\$ 35,665	27,780	26,994	28,134	\$ 45,750

Revenues / Funding Sources

Sports Program Fees	\$ 27,318	27,471	24,505	34,925	\$ 30,500
Other	863	2,265	1,503	775	1,500
Total Division Sources	\$ 28,181	29,736	26,008	35,700	\$ 32,000

Division Staffing

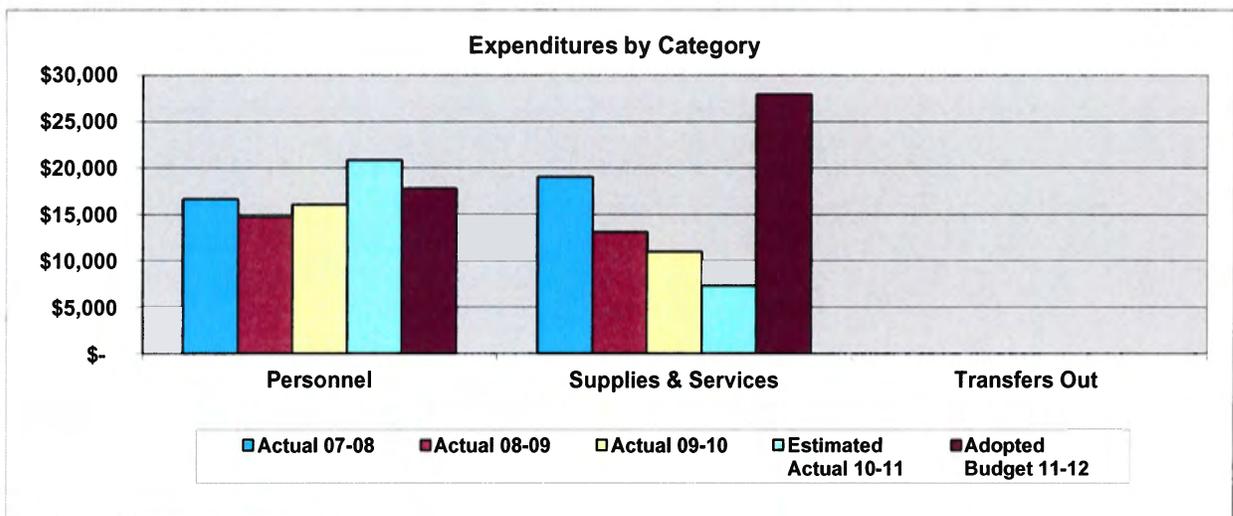
Full Time Positions

Budget
10-11

Budget
11-12

Comments

Staffing provided by part time and seasonal staff



Aquatics

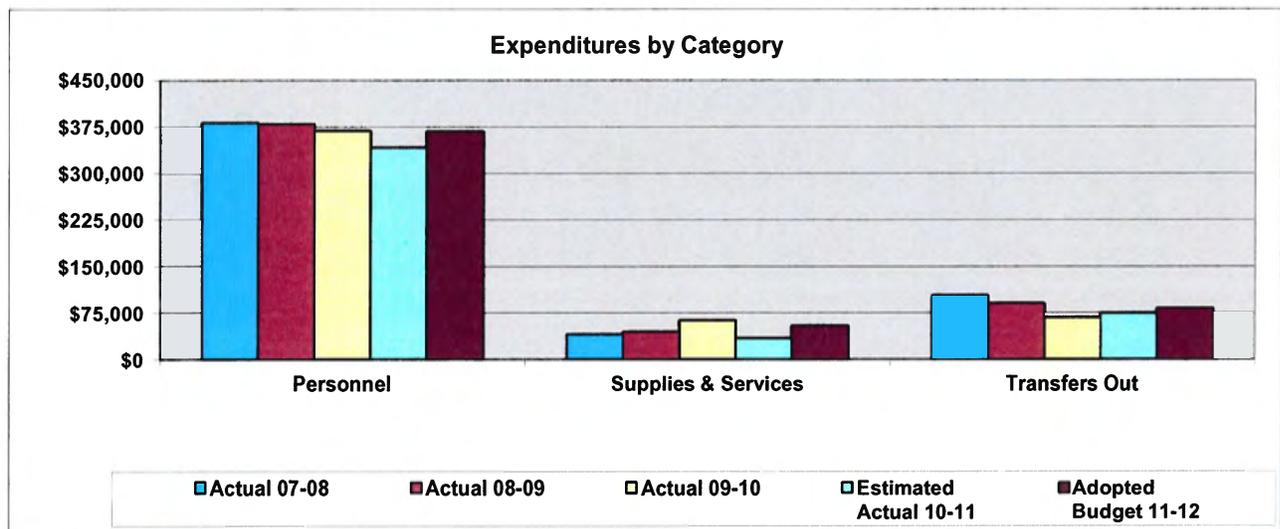
Mission: Provides Aquatic Programs to the Community

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 381,847	379,667	368,570	341,779	\$ 367,900
Supplies & Services	40,373	44,135	62,644	33,992	53,810
Transfers Out	103,300	90,590	67,200	74,600	82,300
Total Division	525,520	514,392	498,414	450,371	504,010
Less General Fund Cost Allocations	88,100	82,740	67,200	68,300	75,100
Net Total Division	\$ 437,420	431,652	431,214	382,071	\$ 428,910

Revenues / Funding Sources

Swim Lessons / Fees	\$ 104,547	95,109	88,844	96,410	\$ 101,400
Other	1,593	230	547	2,442	2,100
Total Division Sources	\$ 106,140	95,339	89,391	98,852	\$ 103,500

Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Administrative Assistant	0.40	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	0.25	0.20	
Senior Maintenance Worker	0.05	0.05	
Total FTE's	2.35	2.30	



Park Maintenance

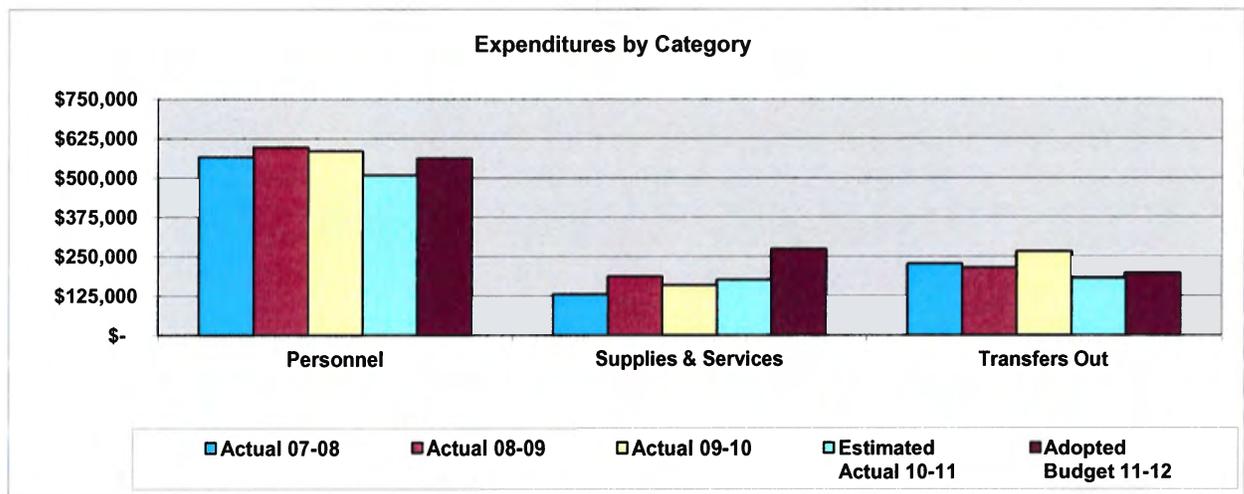
Mission: Maintenance of all Lawn, Trees and Shrubs in all City Parks and Facilities

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ 566,043	597,550	585,263	508,169	\$ 561,200
Supplies & Services	128,858	186,148	158,329	175,734	273,580
Transfers Out	226,400	213,820	265,326	180,600	194,400
Total Division	921,301	997,518	1,008,918	864,503	1,029,180
Less General Fund Cost Allocations	191,600	194,820	227,926	164,700	178,200
Net Total Division	\$ 729,701	802,698	780,992	699,803	\$ 850,980

Revenues / Funding Sources

Transfer In from LLAD	\$ 32,920	33,842	34,113	28,710	\$ 29,200
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Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Maintenance Supervisor	0.80	0.80	
Maintenance Workers	4.80	4.00	
Park and Rec Director	0.30	0.30	
Administrative Assistant	0.10	0.10	
Total FTE's	6.00	5.20	



Senior Multi-use Center

Mission: To provide space for Senior Citizen Activities and an additional venue for City sponsored activities and public events. The Center opened at the end of fiscal year 2009-10.

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	\$ -			15,120	\$ 19,000
Supplies & Services			2,620	20,540	29,990
Tranfers Out					
Total Division	-	-	2,620	35,660	48,990
Less General Fund Cost Allocations					
Net Total Division	\$ -	-	2,620	35,660	\$ 48,990

Revenues / Funding Sources

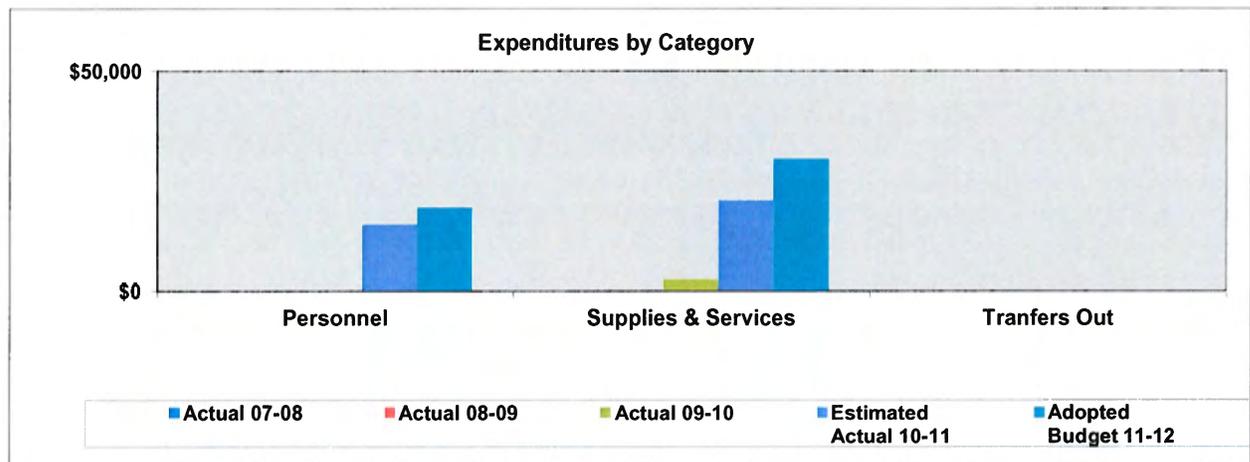
Rentals - Senior Multi Use Center	\$ -		442	6,985	\$ 7,500
Total Division Sources	\$ -	-	442	6,985	\$ 7,500

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Total FTE's	-	-

Comments

The Senior Center is staffed by Part Timers



Building Maintenance

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

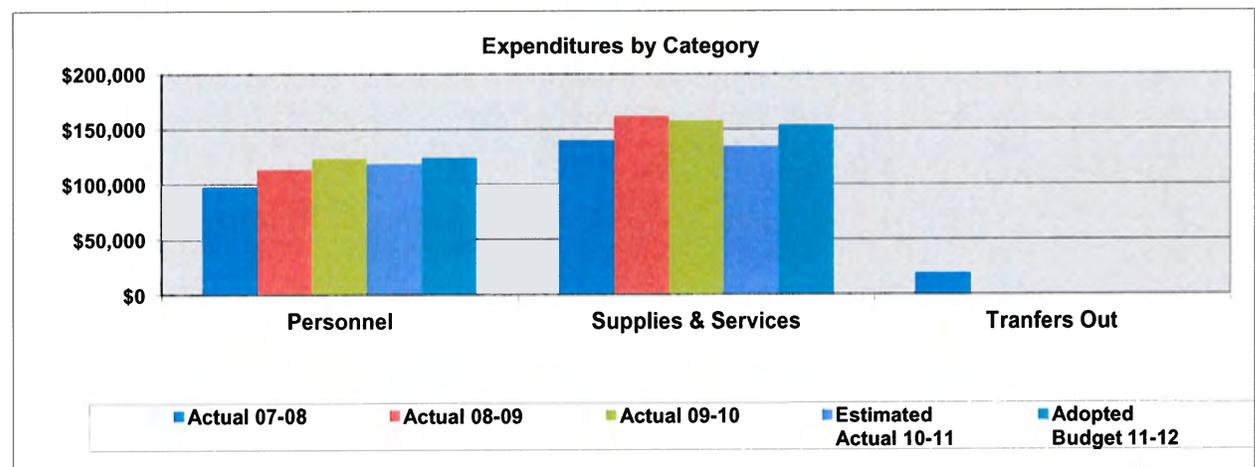
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	97,120	113,396	123,431	118,581	124,200
Supplies & Services	139,714	161,507	157,456	134,117	153,420
Tranfers Out	18,970				
Total Division	255,804	274,903	280,887	252,698	277,620
Less General Fund Cost Allocations	18,970				
Net Total Division	236,834	274,903	280,887	252,698	277,620

Revenues / Funding Sources

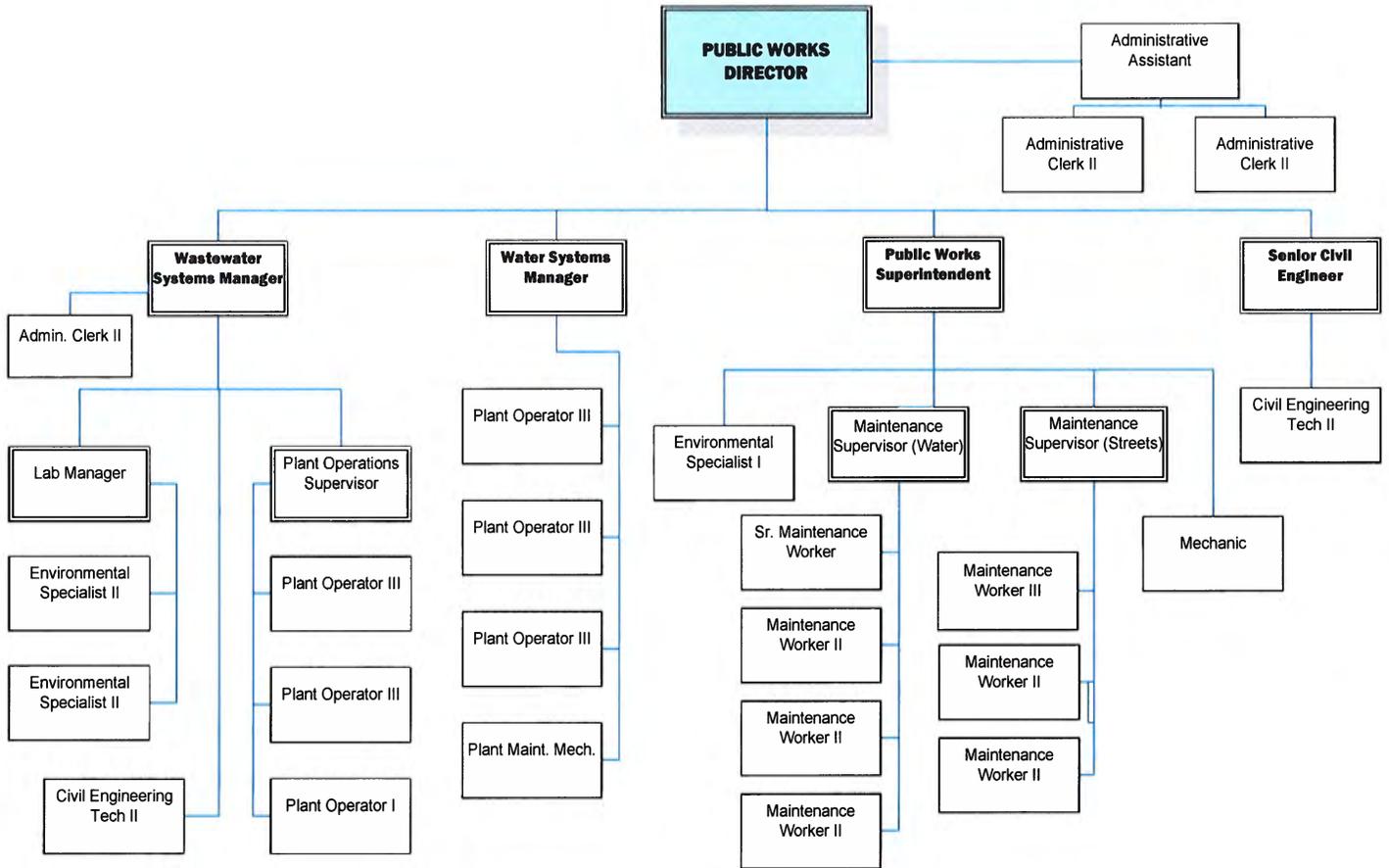
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Transfers In from Water Fund	69,500	63,910	41,900	43,000	37,100
Transfers In from Wastewater Fund	29,900	29,840	32,500	33,000	28,600
Total Division Sources	99,400	93,750	74,400	76,000	65,700

Division Staffing

	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
Building Maintenance Wkr II	1.00	1.00	
Park & Rec Director	0.10	0.10	
Administrative Assistant	0.05	0.05	
Total FTE's	1.15	1.15	



PUBLIC WORKS



Public Works Department

The Public Works 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;
- Effective pollution prevention programs for storm water and wastewater;
- Resourceful and responsive delivery of capital improvement projects;
- Efficient and reliable vehicles and equipment;
- Effective management of solid waste;
- Disaster response and recovery services in the event of emergencies.

Accomplishments for Fiscal Year 2010-2011

- Completed the Preliminary Design Report for Phases 1 and 2 of the Wastewater Treatment Plant upgrade and expansion;
- Completed design and construction of the Watson Lane Water Main Replacement project;
- Completed the upsizing of the 12" water main at Crawford and Hwy. 29;
- Substantially completed the LED Streetlight Retrofit project;
- Obtained grant funding for bus shelter improvements, phase 2 of the Safe Route to Schools Project on Theresa Avenue, an update of the street survey for the Pavement Management System, and a pedestrian safety project on Napa Junction Road;
- Awarded the design contract for the South Broadway Improvement Project;
- Developed administrative policies for effective management of our water supply and exercised Option 3 of the Vallejo Water Supply Agreement to provide up to 1.25 mgd of additional treated water;
- Completed an analysis of existing bus routes and added a morning express/commuter route to accommodate the new High School;
- Provided inspection services to private development projects.

Public Works Department Accomplishments (Continued)

Several other projects were completed as we entered Fiscal Year 2011-12:

- The 2010 Urban Water Management Plan was adopted and submitted to the California Department of Water Resources;
- A Traffic Calming Program was circulated for public review;
- The West American Canyon Road Rehabilitation Project (Broadway to James) was advertised for bids; and
- Three important maintenance projects were completed at the Wastewater Treatment Plant to begin implementation of the phase 1 upgrade: removal of pond solids, levee repairs, and conversion to 10-30 cyclic aeration.

Public Works also worked with City Administration and other departments to produce and deliver announcements through the Community Advisory Network (CAN) system.

Goals for Fiscal Year 2011-2012

Several key projects and programs are the focus of the department in 2011-12, including:

- Complete construction of the West American Canyon Road Rehabilitation Project from James/Danrose to Highway 29;
- Continue with phased construction of the WWTP Modification and Upgrade Phase I improvements, including upgrade of the Building E pump station; installation of piping for flow optimization; and completion of bioassay testing to determine UV system capacity;
- Complete construction of the South Broadway Improvement Project;
- Implement a "Cash for Grass" program and identify other water conservation tools for developers to use to meet the requirements of the Zero Water Footprint policy;
- Update the plans for the 2.5 MG High Pressure Water Tank and the 2.0 MG Main Pressure Water Tank to incorporate as-builts for the newly completed Recycled Water Tank;
- Construct Phase 2 of the Theresa Avenue Safe Route to Schools Project;
- Construct the bus shelter improvements;
- Adopt an updated Five-Year Capital Improvement Program;
- Complete the landfill loop trail project ("Mike's Hike");

Public Works Department Goals (Continued)

- Complete the plans and obtain a Caltrans encroachment permit for the Napa Junction Road/SR29 Intersection Improvement Project;
- Complete design and construction of Little League Driveway improvements and an emergency access lane from northbound Highway 29 to Green Island Road;
- Continue implementation of the recycled water system with connections to private irrigation customers;
- Oversee volunteer construction of the Bocce Court at Veterans Park;
- Commence a study of site alternatives for pedestrian overcrossings along Highway 29;
- Plan for the replacement of treatment membranes at the Wastewater Plant;
- Implement the Traffic Calming Program.
- Conduct an annual review of bus routes and performance.
- Explore the development of alternate water supplies, including groundwater, on- and off-stream reservoirs, and recycled water storage.

Public Works

General Fund Summary

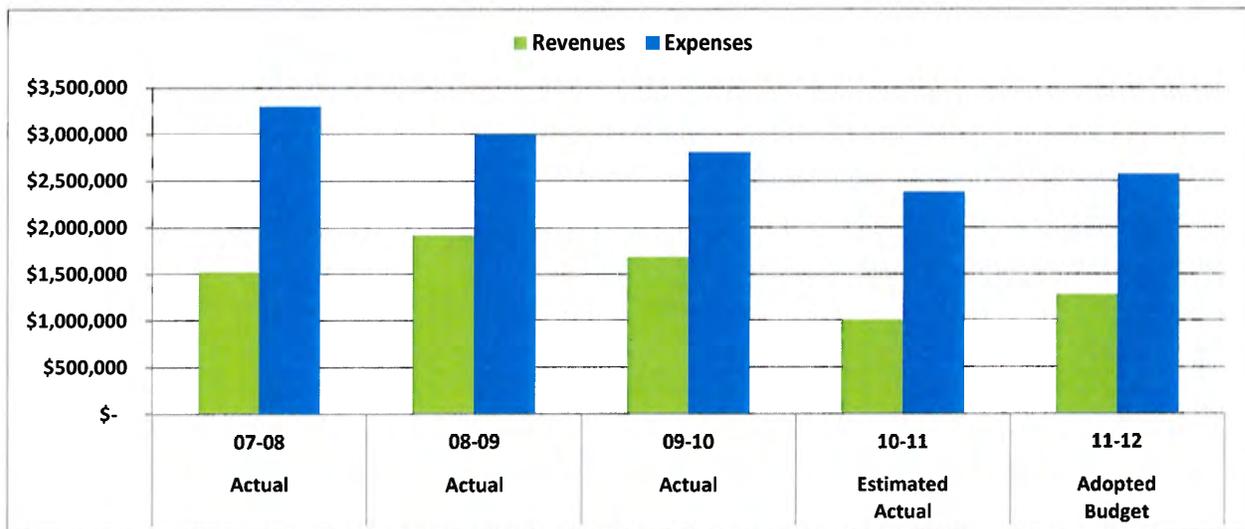
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures by Function					
Personnel	1,334,333	1,296,312	1,471,229	1,215,376	1,313,000
Supplies & Services	652,216	788,207	523,210	531,923	624,120
Capital Outlay	438,182	228,942	89,511	9,634	60,000
Transfers Out	873,680	681,160	720,341	620,200	571,100
Total for Department	3,298,411	2,994,621	2,804,291	2,377,133	2,568,220
Less General Fund Cost Allocations	491,550	642,660	631,941	775,400	537,000
Net Total Department	2,806,861	2,351,961	2,172,350	1,601,733	2,031,220

Revenues / Funding Sources - See Divisions for Details

Capital Projects Admin	-	-	512,636	5,766	309,000
Street Maintenance	214,000	614,000	214,000	214,000	214,000
Storm Drain	712,090	737,338	316,000	225,870	214,200
Public Works Admin	300,770	432,700	467,000	465,000	472,000
Fleet	295,777	128,820	172,900	100,000	70,700
Department Funding Sources	1,522,637	1,912,858	1,682,536	1,010,636	1,279,900

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Capital Projects Admin	2.00	2.00
Street Maintenance	2.80	3.45
Storm Drain	1.30	1.55
Public Works Admin	4.00	4.00
Fleet	1.10	1.10
	11.20	12.10



Public Works

Capital Projects Administration

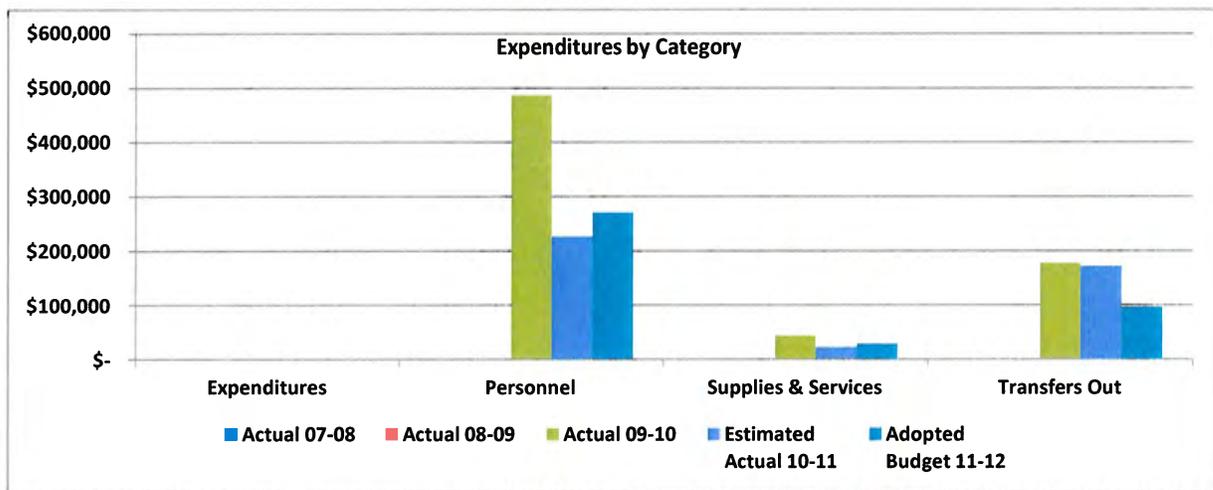
Mission:

Maintains the City's Capital Improvement Projects (CIP) Program
 This division was established in fiscal year 2009-10

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel			486,383	226,013	\$ 270,500
Supplies & Services			43,463	21,868	28,350
Transfers Out			177,500	171,500	96,500
Total Division	-	-	707,346	419,381	395,350
Less General Fund Cost Allocations			152,600	160,700	90,300
Net Total Division	-	-	554,746	258,681	305,050
Revenues / Funding Sources					
Transfers From Capital Proj Funds			506,447	-	300,000
Other			6,189	5,766	9,000
Total Division Sources	-	-	512,636	5,766	309,000

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Senior Civil Engineer	1.00	1.00
Civil Engineering Tech	1.00	1.00
Total FTE's	2.00	2.00



Public Works

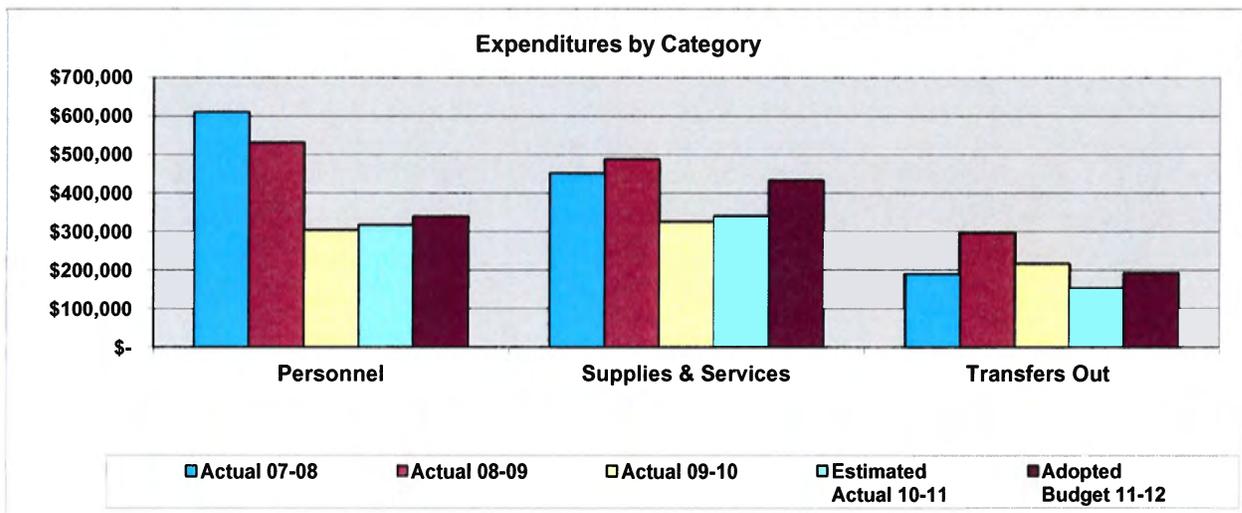
Street Maintenance

Mission:

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	610,673	531,398	303,689	317,220	\$ 339,100
Supplies & Services	451,208	487,454	325,448	340,278	433,090
Transfers Out	188,990	295,500	216,341	152,300	192,000
Total Division	1,250,871	1,314,352	845,478	809,798	964,190
Less General Fund Cost Allocations	141,860	277,900	189,541	144,800	181,300
Net Total Division	1,109,011	1,036,452	655,937	664,998	782,890
Revenues / Funding Sources					
State Transportation Bonds - Prop 1B	-	400,000			
Transfers In Gax Tax	214,000	214,000	214,000	214,000	214,000
Other	11,119	825	3,654	46,663	11,600
Total Division Sources	214,000	614,000	214,000	214,000	214,000

Division Staffing	Budget 10-11	Budget 11-12
Full Time Positions		
Maintenance Supervisor	0.85	0.85
Maintenance Workers	1.75	2.40
PW Superintendent	0.20	0.20
Total FTE's	2.80	3.45



Public Works

Storm Drain

Mission:

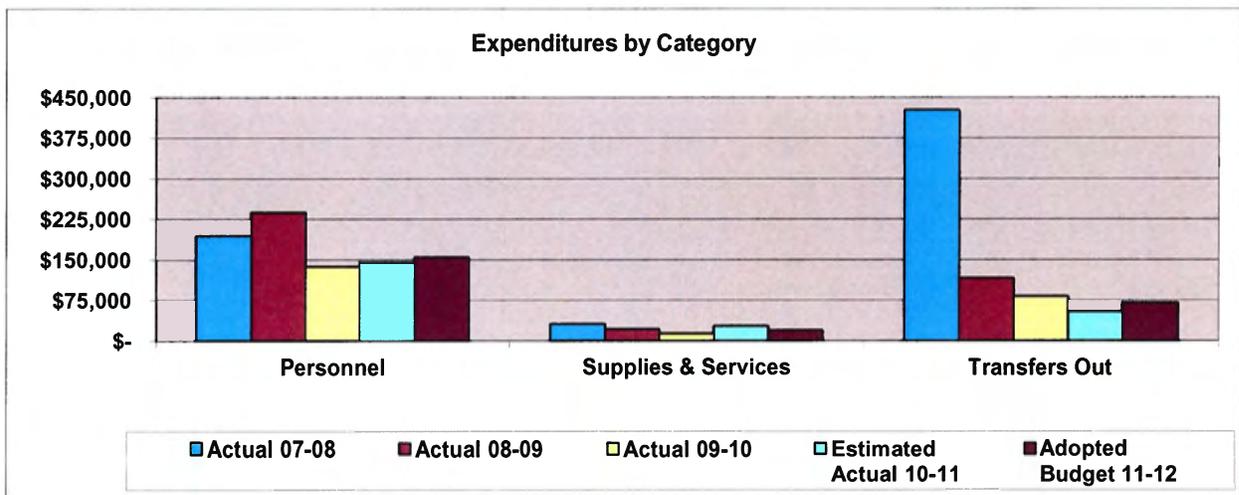
Operate, Maintain, and Improve major flood control channels

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	193,407	236,945	137,183	144,982	154,500
Supplies & Services	30,882	21,560	13,154	26,883	18,870
Transfers Out	427,000	115,170	81,800	53,800	70,300
Total Division	651,289	373,675	232,137	225,665	243,670
Less General Fund Cost Allocations	115,500	107,470	70,000	50,300	65,500
Net Total Division	535,789	266,205	162,137	175,365	178,170

Revenues / Funding Sources

	712,090	737,338	316,000	225,870	214,200
Transfer from Measure A Fund	712,090	737,338	316,000	225,870	214,200
Total Division Sources	712,090	737,338	316,000	225,870	214,200

Division Staffing	Budget 10-11	Budget 11-12
Full Time Positions	10-11	11-12
Maintenance Supervisor	0.25	0.25
Maintenance Workers	0.85	1.10
PW Superintendent	0.20	0.20
Total FTE's	1.30	1.55



Public Works

Public Works Administration

Mission:

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

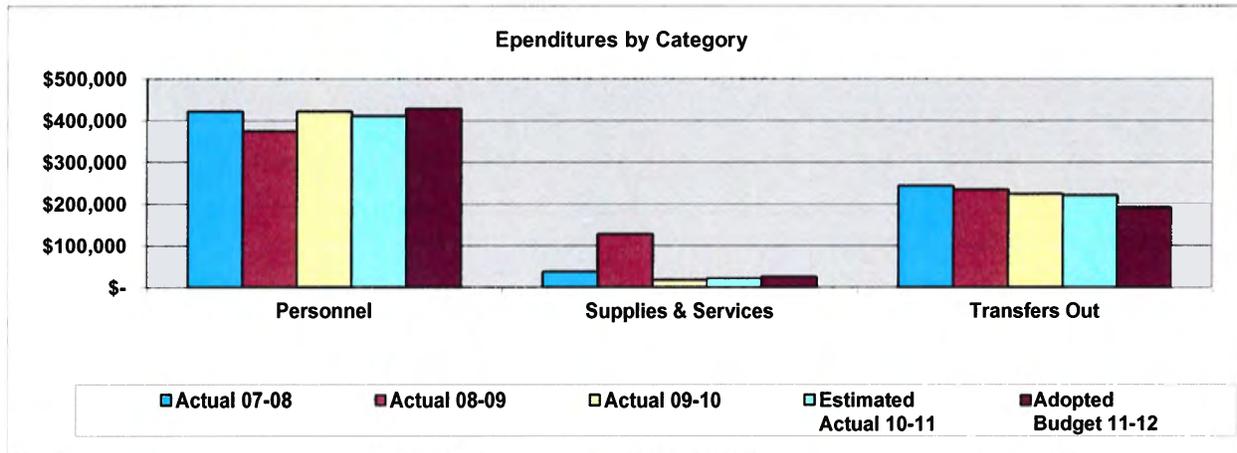
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	421,430	374,423	421,540	410,717	428,300
Supplies & Services	36,821	127,007	16,901	20,284	24,370
Transfers Out	242,930	234,380	223,700	220,600	189,200
Total Division	701,181	735,810	662,141	651,601	641,870
Less General Fund Cost Allocations	219,430	221,180	198,800	209,800	176,800
Net Total Division	481,751	514,630	463,341	441,801	465,070

Revenues / Funding Sources

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Transfers In from Water Fund	137,030	231,000	190,400	206,400	190,900
Transfers In from Wastewater Fund	163,740	201,700	276,600	258,600	281,100
Total Division Sources	300,770	432,700	467,000	465,000	472,000

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Administrative Assistant	1.00	1.00
Administrative Clerk	2.00	2.00
Public Works Director	1.00	1.00
Total FTE's	4.00	4.00



Public Works

Fleet

Mission:

To provide maintenance services to City Vehicles and Equipment using City staff and contracting service out when necessary

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	108,823	153,546	122,434	116,444	120,600
Supplies & Services	133,305	152,186	124,244	122,610	119,440
Capital Outlay / Vehicles	438,182	228,942	89,511	9,634	60,000
Transfers Out	14,760	36,110	21,000	22,000	23,100
Total Division	695,070	570,784	357,189	270,688	323,140
Less General Fund Cost Allocations	14,760	36,110	21,000	209,800	23,100
Net Total Division	680,310	534,674	336,189	60,888	300,040

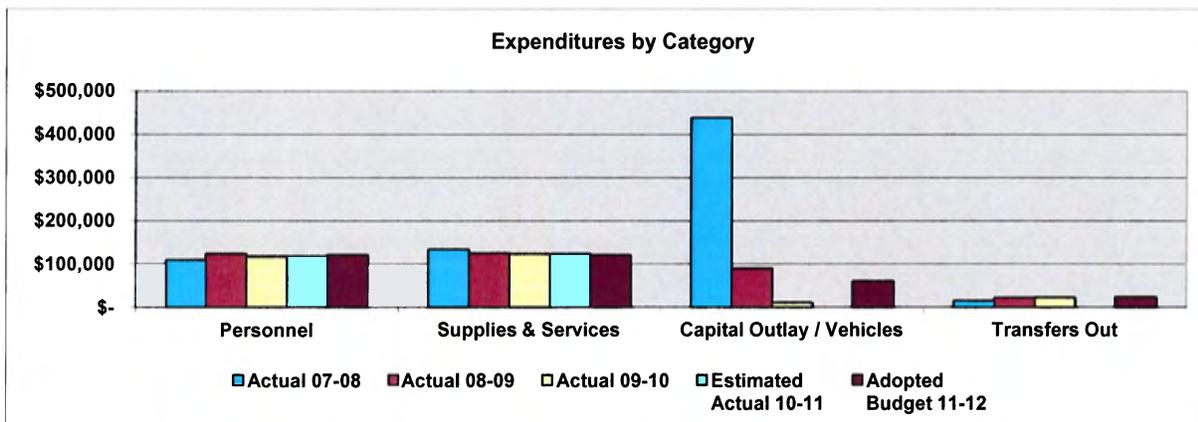
Revenues / Funding Sources

Transfers In from Water Fund	69,600	77,100	114,400	65,000	45,900
Transfers In from Wastewater Fund	43,000	47,520	58,500	35,000	24,800
State Grant/Other	183,177	4,200			
Total Division Sources	295,777	128,820	172,900	100,000	70,700

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

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
PW Superintendent	0.10	0.10
Mechanic	1.00	1.00
Total	1.10	1.10

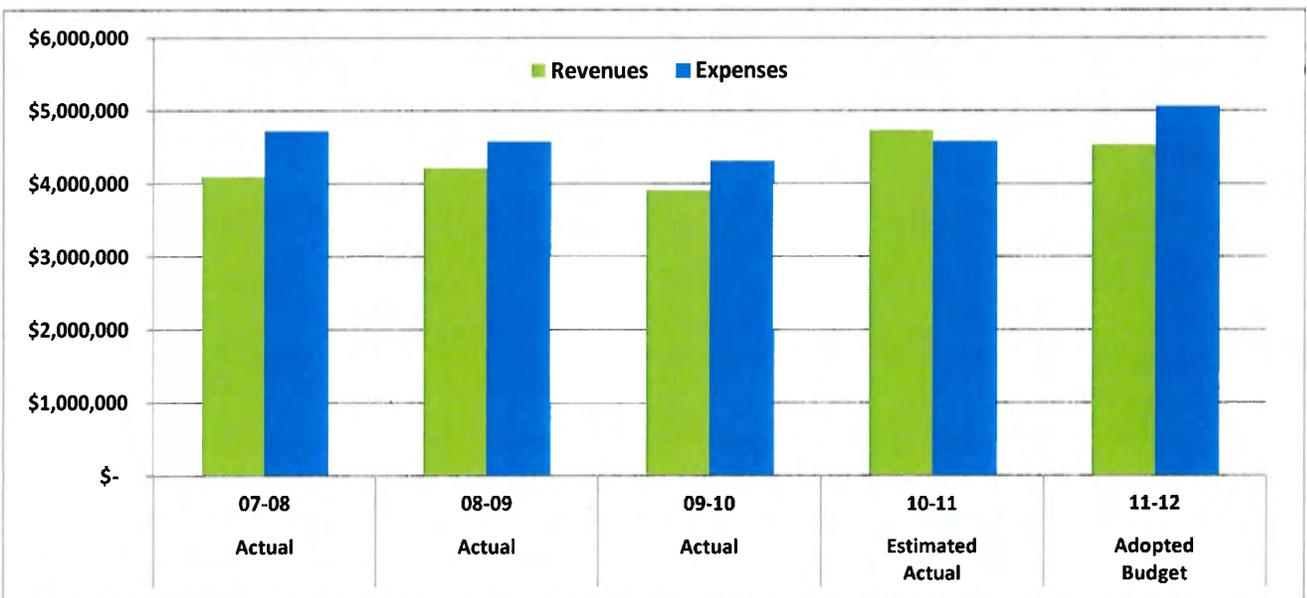


Public Works Water Enterprise Fund Summary

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	\$ 904,623	878,852	926,947	877,182	\$ 1,014,800
Purchased Water	1,720,349	1,681,500	862,770	959,222	841,500
Supplies & Services	788,833	465,877	1,108,427	677,454	889,800
Capital Outlay	35,639	123,090	181,045	132,770	244,800
Depreciation	714,437	769,494	711,986	1,337,054	1,275,000
Support Service Charges	493,930	621,330	457,600	529,024	656,800
Transfers Out	57,000	32,400	59,300	63,200	131,500
Total Division	4,714,811	4,572,543	4,308,075	4,575,906	5,054,200
Revenues / Funding Sources					
Water Service Charges	3,600,980	3,882,349	3,679,323	4,537,392	4,315,000
Interest Earnings	171,706	67,811	20,678	15,486	11,500
Other	320,617	259,048	205,352	175,089	203,000
Total Rev / Funding Sources	\$ 4,093,303	4,209,208	3,905,353	4,727,967	\$ 4,529,500

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

Staffing	FY 10-11	FY 11-12
Total Staff Full Time Equivalent	9.10	9.10



Public Works

Water Treatment Plant

Mission:

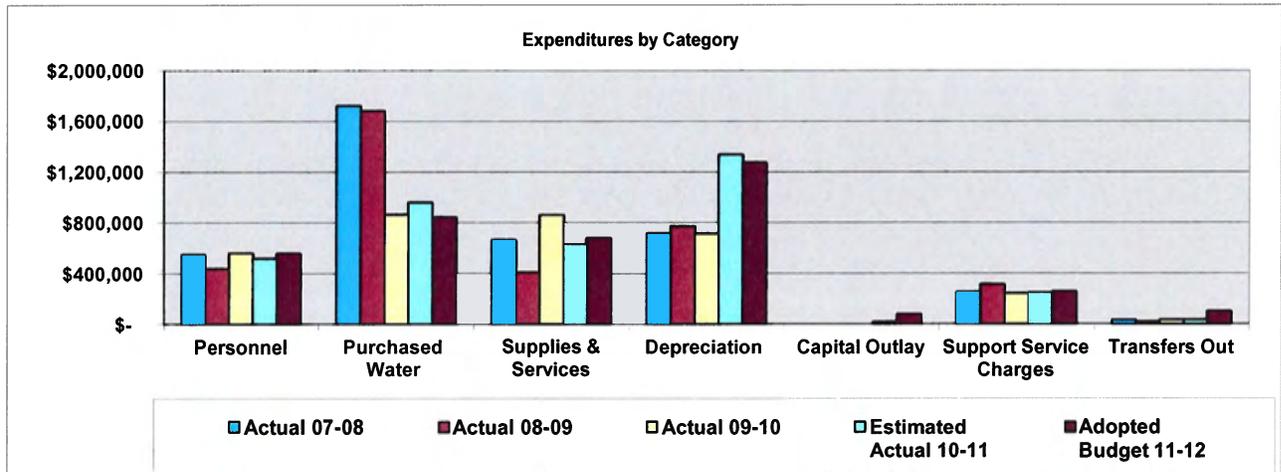
To Treat Water Delivered to the Treatment Plant in an Efficient and Safe Manner to provide Potable Water to Customers on Demand

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	\$ 548,551	435,692	559,761	516,696	\$ 556,600
Purchased Water	1,720,349	1,681,500	862,770	959,222	841,500
Supplies & Services	664,510	407,084	859,591	625,806	676,400
Depreciation	714,437	769,494	711,986	1,337,054	1,275,000
Capital Outlay				13,574	76,500
Support Service Charges	252,370	313,720	240,900	245,950	256,600
Transfers Out	28,900	16,300	31,200	33,300	98,700
Total Exps - Wtr Trtmnt Plant	\$ 3,929,117	3,623,789	3,266,208	3,731,602	\$ 3,781,300

Revenues

Note: Water Enterprise Revenues are scheduled on the Public Works Department Water Enterprise Fund Summary.

Division Staffing	Budget 10-11	Budget 11-12
Full Time Positions	10-11	11-12
Environmental Pgm Specialist	0.30	0.30
Mechanic	0.50	0.50
Plant Operator	3.00	3.00
Water System Manager	1.00	1.00
Total	4.80	4.80



Public Works

Water Distribution System

Mission:

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

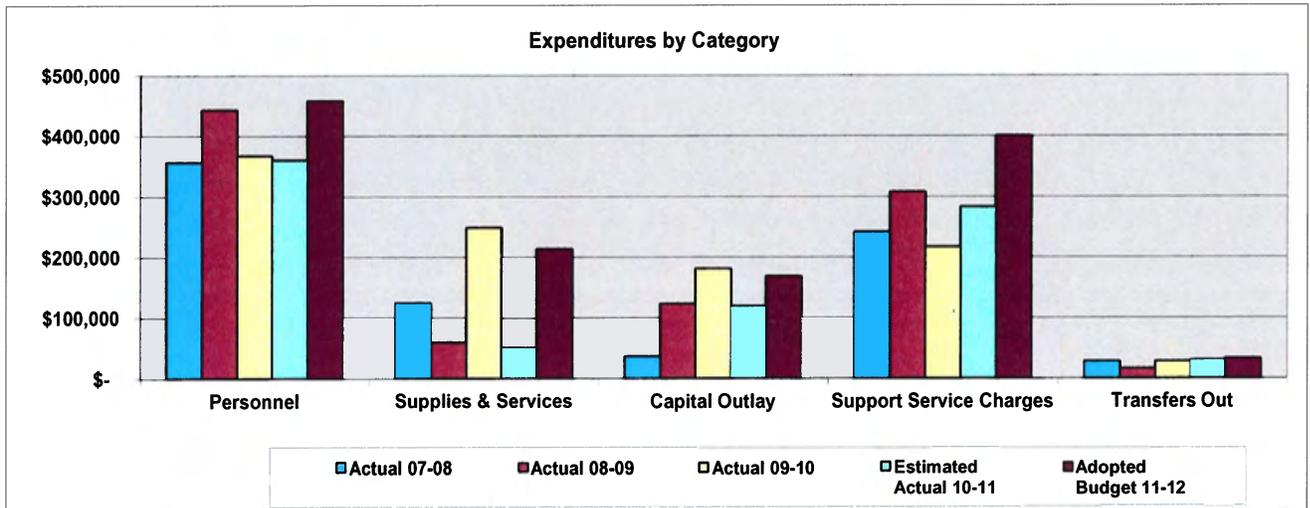
		Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses						
Personnel	\$	356,072	443,160	367,186	360,486	\$ 458,200
Supplies & Services		124,323	58,794	248,836	51,648	213,400
Capital Outlay		35,639	123,090	181,045	119,196	168,300
Support Service Charges		241,560	307,610	216,700	283,074	400,200
Transfers Out		28,100	16,100	28,100	29,900	32,800
Total Exps - Wtr Dist System	\$	785,694	948,754	1,041,867	844,304	\$ 1,272,900

Revenues

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

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Maintenance Supervisor	0.80	0.80
Maintenance Worker	2.40	2.40
Senior Maintenance Worker	0.80	0.80
Public Works Superintendent	0.30	0.30
Total	4.30	4.30

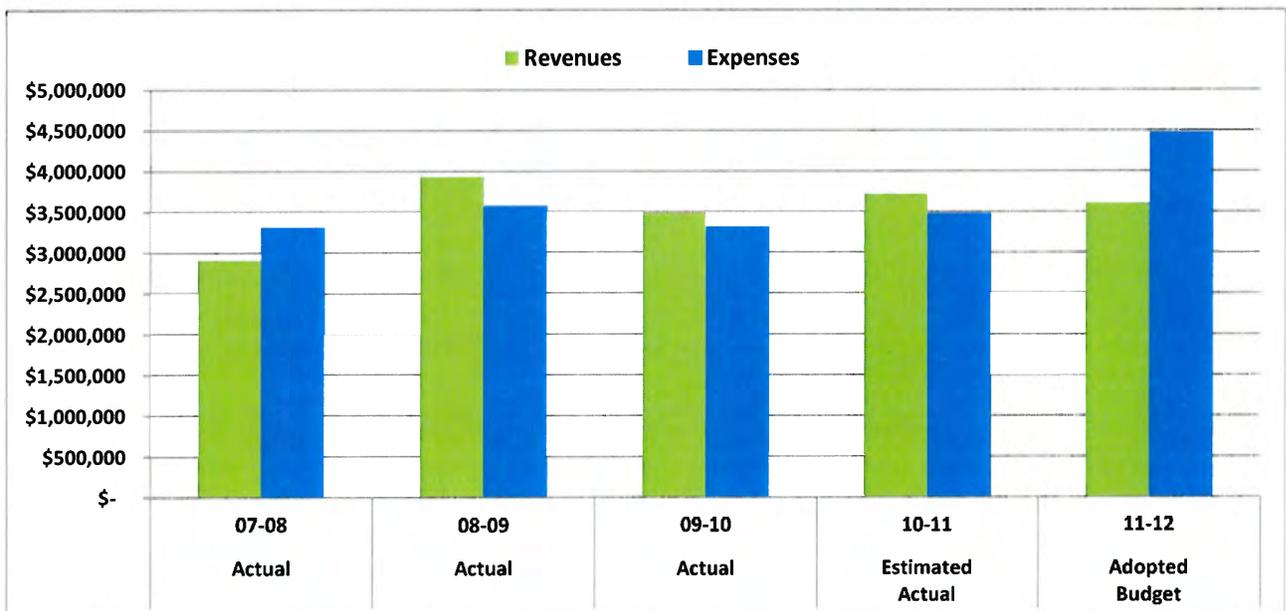


Public Works Wastewater Enterprise Fund Summary

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	\$ 966,326	1,158,754	1,174,428	1,269,858	\$ 1,462,500
Supplies & Services	1,344,424	1,334,387	902,925	1,016,271	1,103,600
Depreciation	469,860	534,596	525,481	548,122	1,070,000
Support Services	471,640	520,490	621,500	569,125	687,600
Transfers Out	56,100	28,400	86,000	79,200	149,100
Total Division	3,308,350	3,576,627	3,310,334	3,482,576	4,472,800
Revenues / Funding Sources					
Service Charges	2,702,328	3,064,024	3,198,035	3,476,830	3,347,500
Interest Earnings	69,424	38,371	18,005	15,482	12,300
Other	137,154	144,075	155,733	80,225	87,100
Transfers In	-	687,000	114,150	143,832	158,200
Total Rev / Funding Sources	\$ 2,908,906	3,933,470	3,485,923	3,716,369	\$ 3,605,100

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

	Budget 10-11	Budget 11-12
Staffing		
Total Staff / Full Time Equivalent	13	13



Public Works

Wastewater Treatment Plant

Mission:

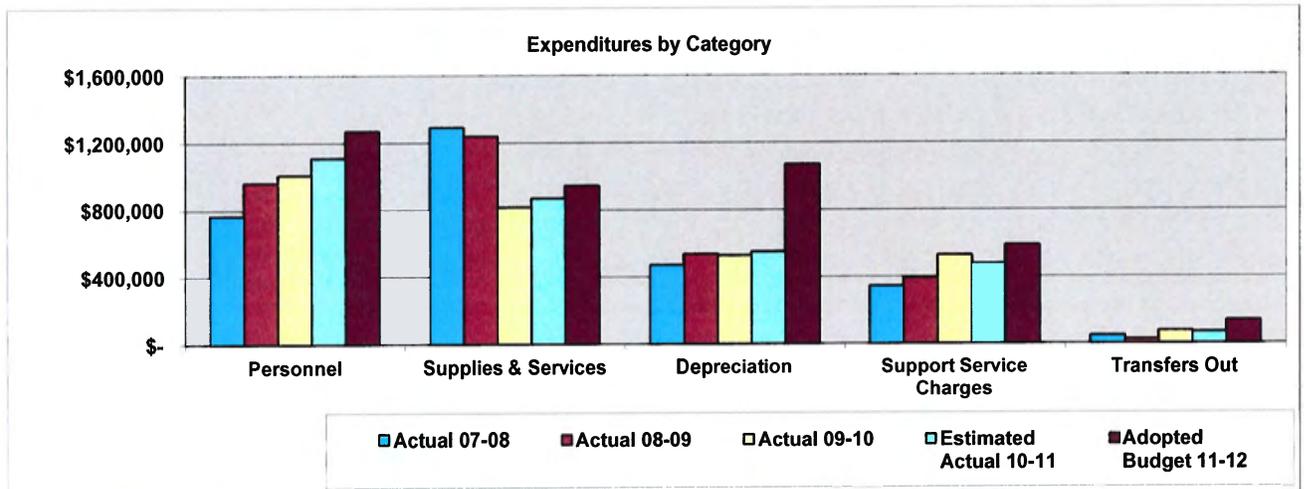
To Treat Wastewater Delivered to the Treatment Plant in an Efficient and Safe Manner and to dispose of wastewater in an environmentally sound manner

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	764,963	\$ 962,062	\$ 1,007,533	\$ 1,108,589	\$ 1,269,100
Supplies & Services	1,289,966	1,237,522	815,089	868,655	944,800
Depreciation	469,860	534,596	525,481	548,122	1,070,000
Support Service Charges	342,420	392,080	526,800	474,525	587,000
Transfers Out	45,300	22,000	72,900	66,000	136,700
Total Expenses	2,912,509	3,148,260	2,947,803	3,065,891	4,007,600

Revenues / Funding Sources

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

Division Staffing	Budget 10-11	Budget 11-12
Full Time Positions	10.00	11.00
Plant Operations Supervisor	1.00	1.00
Water Quality Lab Manager	1.00	1.00
Administrative Clerk	1.00	1.00
Plant Operator	3.00	3.00
Maintenance Mechanic	0.50	0.50
Environmental Specialist	2.00	2.00
Wastewater Systems Manager	1.00	1.00
Civil Engineer	1.20	-
Civil Engineering Tech		1.00
Plant Operator Apprentice		1.00
Total	10.70	11.50



Public Works

Wastewater Collection System

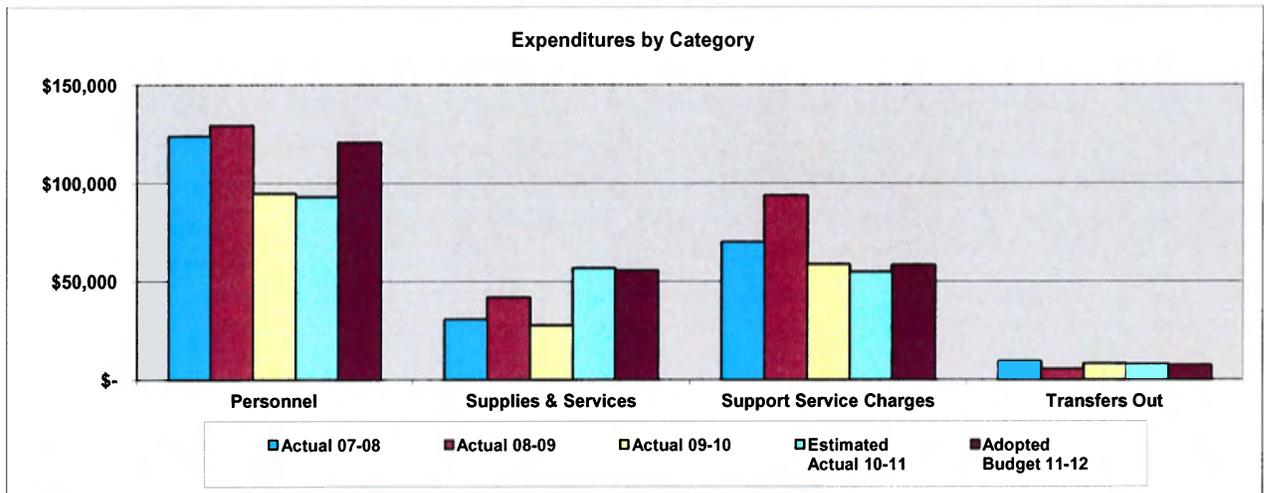
Mission:

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	123,729	129,265	94,646	\$ 92,878	\$ 120,500
Supplies & Services	30,600	41,921	27,592	56,678	55,600
Support Service Charges	69,890	93,760	58,600	54,800	58,300
Transfers Out	9,300	5,300	8,100	7,700	7,200
Total Exps - Wtr Dist System	233,519	270,246	188,938	212,056	241,600

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	Budget 10-11	Budget 11-12
Full Time Positions	10-11	11-12
Civil Engineer	0.20	0.00
Maintenance Supervisor	0.20	0.20
Maintenance Worker	0.60	0.60
Senior Maintenance Worker	0.20	0.20
Public Works Superintendent	0.10	0.10
Total	1.30	1.10



Public Works

Wastewater Storm Water Quality

Mission:

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

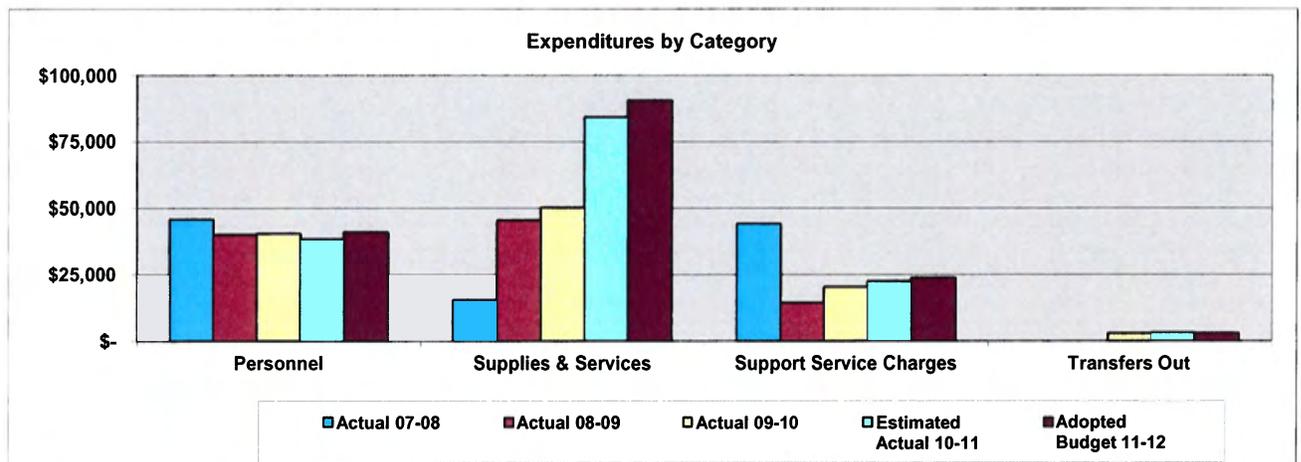
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	45,762	40,057	40,400	38,293	41,000
Supplies & Services	15,237	45,388	50,230	84,248	90,500
Support Service Charges	44,110	14,240	20,300	22,400	23,800
Transfers Out			2,800	3,100	2,900
Total Exps - Wtr Dist System	105,109	99,685	113,730	148,041	158,200

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

	Budget 10-11	Budget 11-12
Full Time Positions		
Environmental Program Specialist	0.40	0.40
Public Works Superintendent	0.05	0.05
Total	0.45	0.45



Public Works

Wastewater Solid Waste Management

Mission:

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

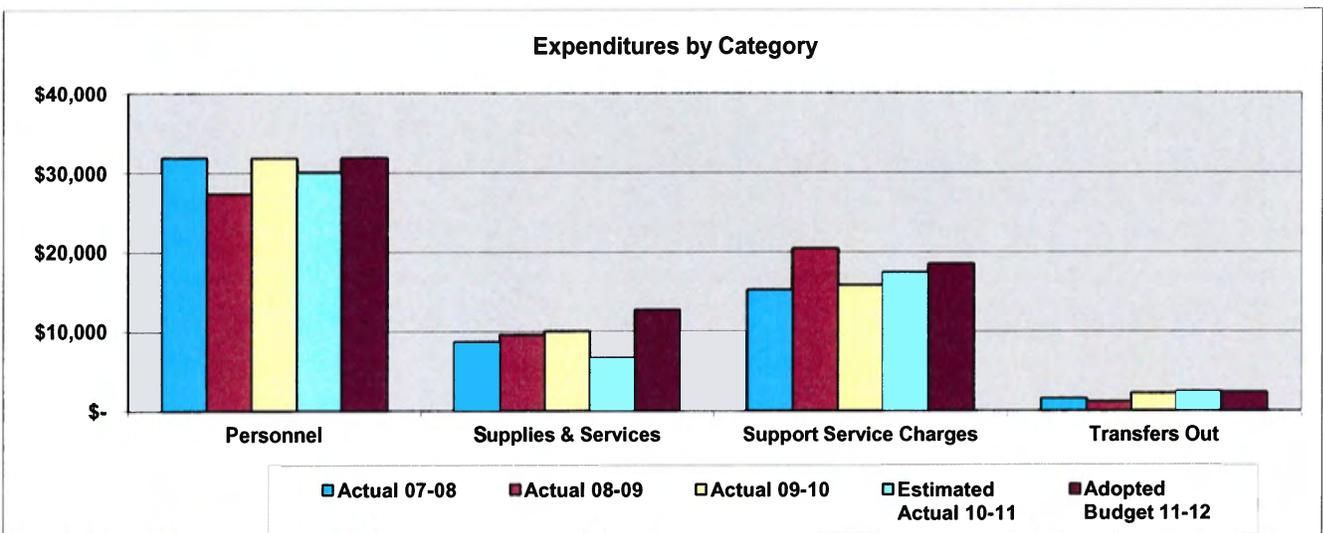
	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	31,872	27,370	31,849	30,098	\$ 31,900
Supplies & Services	8,621	9,556	10,014	6,690	12,700
Support Service Charges	15,220	20,410	15,800	17,400	18,500
Transfers Out	1,500	1,100	2,200	2,400	2,300
Total Expenses	57,213	58,436	59,863	56,588	65,400

Revenues

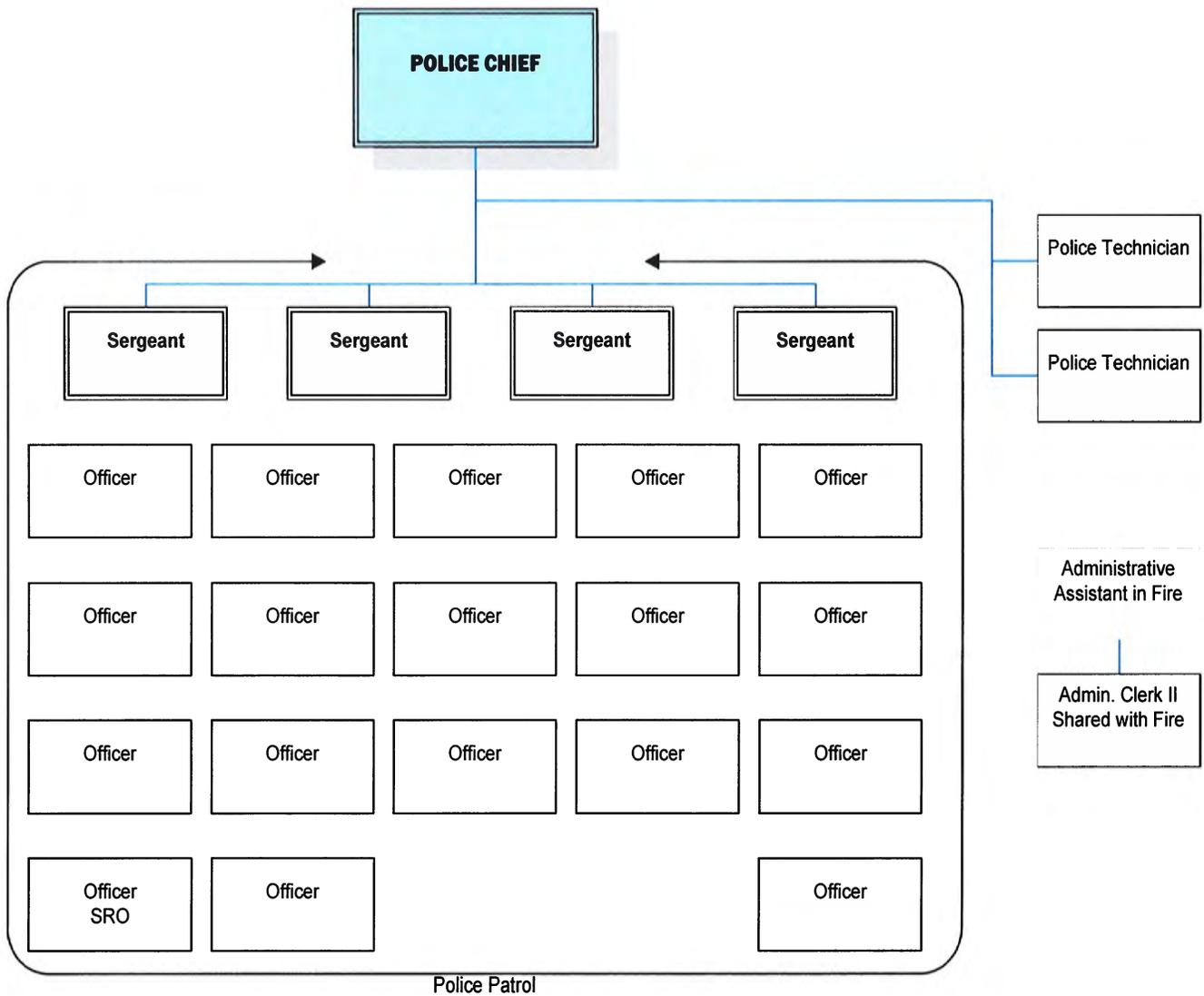
Note: All Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary No revenues are generated by Solid Waste Management activities. All expenses are funded by Wastewater User Charges.

Division Staffing

	Budget 10-11	Budget 11-12
Full Time Positions		
Environmental Prog Specialist	0.30	0.30
Public Works Superintendent	0.05	0.05
Total	0.35	0.35



POLICE



Police

The City contracts with the Napa County Sheriff's Office to provide law enforcement services to the residents of the City of American Canyon. The Police Department is responsible for responding to citizens' calls for service, traffic safety through enforcement, vehicle abatement, crime prevention, gang suppression, criminal investigation and community outreach. For the first time in many years, the Police Department took the lead to organize the City's participation in the National Night Out in August 2011. National Night Out events were held at 6 different locations with well over 100 families participating.

This was our first organized participation in NNO. I receive a lot of positive feedback from the community and we hope to expand participation next year.

Accomplishments for Fiscal Year 2010-2011

- Completed an Emergency Operation Plan for local schools to deal with an active shooter scenario. By October 1, 2010, completed map books for each school which will provide campus maps and resources in the event of an emergency and be placed in each patrol unit. Conduct scenario training in December 2010 and complete Officer training by January 1, 2011.
- Trained two officers in local and regional gang trends and issues. Prepared and distributed monthly reports to keep all Officers up to date on trends, safety issues and enforcement practices. Officers were selected and started attending weekly County wide gang meetings beginning October 1, 2010. Officers were trained by November 1st, 2010 and began providing monthly updates in January 2011.
- Reduced speed related collisions on Highway 29 by making speed enforcement a high priority for the two motorcycle officers. Radar trailers indicating drivers' speed were placed at key locations on Highway 29 a minimum of four days a month. Speed enforcement efforts were supplemented by patrol officers as resources were available. Direct enforcement was started September 1, 2010 and accidents were reviewed quarterly. Staff worked with California Department of Transportation to reduce the speed limit on Highway 29 through town to be consistent with speed limits just outside the city limits

Police Department (Continued)**Goals for Fiscal Year 2011-12**

- Reduce teen drinking by providing a teen drinking prevention program at American Canyon High School (“Every Fifteen Minutes”) and enforcing the newly adopted Social Host Ordinance.
- Improve communication with the public by increasing our positive public contacts through our Neighborhood Watch Program and Coffee with Cops. Also we will use social media to reach out to the community.
- Conduct joint training with the Fire Department. This training will focus on response to crime scenes and hazardous situations. The training will be conducted “in-house” by members of the Police and Fire Departments.

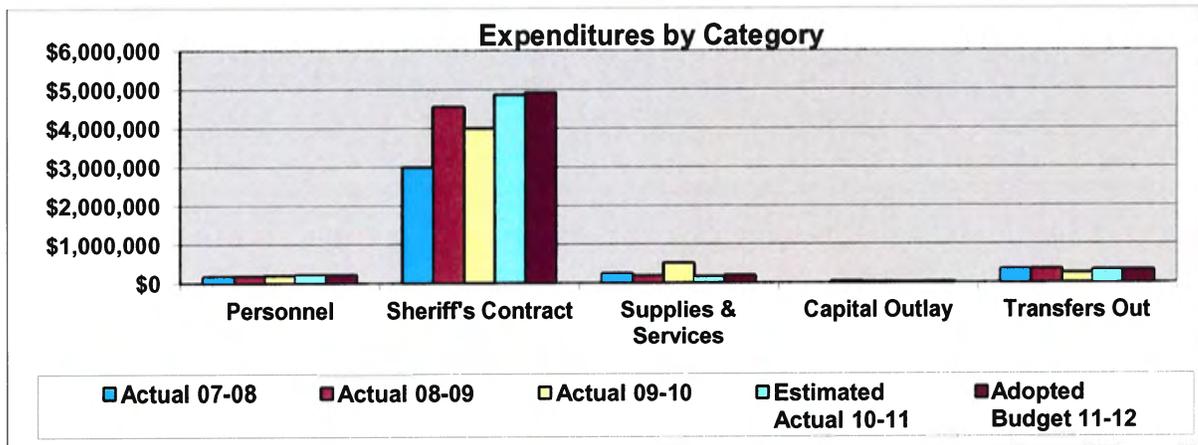
Police Department

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

	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	172,539	180,386	196,681	215,653	217,200
Sheriff's Contract	2,988,952	4,552,829	3,992,487	4,860,263	4,909,800
Supplies & Services	241,264	184,282	508,355	158,012	187,190
Capital Outlay		32,460	16,865	9,526	20,400
Transfers Out	341,400	342,934	247,397	322,000	320,500
Division Total	3,744,155	5,292,891	4,961,785	5,565,454	5,655,090
Less IntraFund Allocations	325,500	334,034	230,597	314,800	312,100
Net Total Division	3,418,655	4,958,857	4,731,188	5,250,654	5,342,990

Revenues / Funding Sources					
Fines and Forfeitures	151,163	120,449	133,394	120,000	132,100
Towing Fees / Restricted	33,462	48,815	36,300	27,600	40,000
Transfer In From Other Funds	14,906	100,365	102,445	109,382	8,000
Other	7,532	14,995	5,047	621	2,400
Division Total	207,063	284,624	277,186	257,603	182,500

Division Staffing	Budget 10-11	Budget 11-12	Comments
Full Time Positions			
City Staff			
Police Technician	2.00	2.00	Admin Clerk II is shared 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	



Non - Departmental

Mission:

This cost center accounts for activities that do not fit into other departments including contributions to various civic, non-profit and charitable organizations, animal control, LAFCO and clerical support costs for the Fire Protection District. Revenues are general revenues not associated with departments' activities.

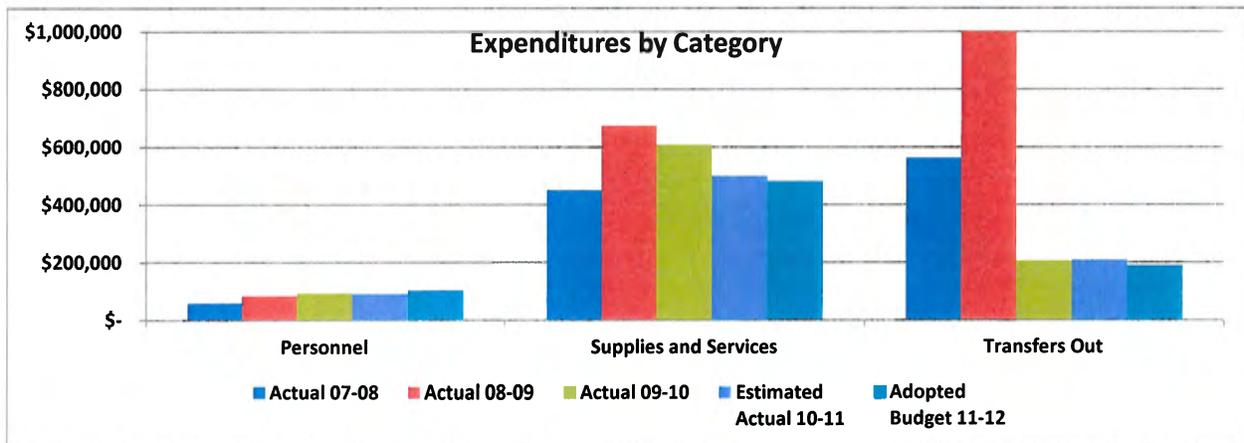
Category	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenditures					
Personnel	59,127	84,440	94,654	91,752	\$ 103,400
Supplies and Services	450,492	674,176	607,775	499,200	481,180
Transfers Out	563,000	8,729,923	206,900	209,400	189,700
Total for Department	1,072,619	9,488,539	909,329	800,352	774,280
Less General Fund Cost Allocations	127,300	142,623	198,800	205,900	152,700
Net Total Department	945,319	9,345,916	710,529	594,452	621,580

Revenues / Funding Sources - See Major General Fund Revenues Section for Analysis

Property Tax	7,164,733	8,527,747	7,133,764	7,252,640	7,719,000
Sales Tax	2,147,895	2,137,429	1,927,674	1,719,210	1,988,000
Other Taxes	245,770	142,166	201,583	183,600	351,200
Transient Occupancy Tax	462,381	459,590	557,365	577,424	660,000
Franchise Tax	504,242	522,956	547,297	486,621	535,500
Leases & Rentals	289,800	242,021	139,628	100,521	145,900
Interest Earnings	388,479	258,794	95,670	208,669	108,800
Miscellaneous Revenues	1,573,982	436,907	353,190	268,295	307,400
Proceeds from Bonds and Notes	-	1,075,000			
Extraordinary Revenues	-	7,593,000			
Transfers from Other Funds				160,000	
Total Non Dept'l Revs / Funding	12,777,282	21,395,610	10,956,171	10,956,980	11,815,800

Division Staffing

Full Time Positions	Budget 10-11	Budget 11-12	Comments
Administrative Clerk II	0.30	0.30	
Administrative Assistant	1.00	1.00	There were no staffing changes in FY 2011-12
Total FTE's	1.30	1.30	



Debt Service

The City incurred debt to finance certain capital projects when cash was not available or the use of debt was the best option. Debt descriptions and adopted debt service budgets for fiscal year 2011-12 are listed below.

<u>Debt Description</u>	<u>Amount 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
Capital Lease – City Hall Maturity 5/1/2032	\$6,695,000	To Finance the purchase of the Broadway City Hall
State of California Davis Grunsky Loan Maturity 12/31/2027	\$2,050,000	To Finance Water system Improvements
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
City of Napa Note Payable Maturity 9/30/2017	\$350,000	To Finance the participation in the North Bay Aqueduct Alternative Intake Study and the Delta Habitat Conservation and Conveyance Program from the City of Napa.
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
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.
Internal Loan from Water Enterprise Fund and Wastewater Capacity Fund to Water Capacity Fund	\$5,907,000	In 2008 and 2009, the Water Capacity Fund required a loan to pay for capital projects including Recycled Water Mains and Pump Station Projects.
Internal Loan from Wastewater Capacity Fund to Wastewater Enterprise Fund	\$1,351,600	In 2006 and 2008, the Wastewater Enterprise Fund required a loan to pay for Capital Projects

Debt Service Adopted Budget

Debt Description	Principal	Interest	Total	Fund
2002 Lease Revenue Bonds	\$195,000	\$116,800	\$311,800	Lease Rev Ref Bonds Debt Service
Capital Lease – City Hall	\$185,000	\$288,100	\$473,100	Broadway City Hall Debt Service
State of California Davis Grunsky Loan	\$55,000	\$27,500	\$82,500	Water Enterprise
State of California Water Resources Control Board Revolving fund Loan	\$171,000	\$64,500	\$235,500	Wastewater Enterprise
	\$367,900	\$138,600	\$506,500	Wastewater Capacity
Total Revolving Fund Loan	\$538,900	\$203,100	\$742,000	
City of Napa Note Payable Alternative Intake Loan	\$0	\$14,000	\$14,000	Water Enterprise
Capital Lease – Property Adjacent to City Hall	\$97,600	\$37,200	\$134,800	City Hall Access Road
Capital Lease – Water North Bay Aqueduct (NBA)	\$35,600	\$65,000	\$100,600	Water Enterprise
	\$700,000	\$255,000	\$955,000	Water Capacity
Total NBA Loan Debt Service	\$735,600	\$320,000	\$1,055,600	
Water Capacity Fund Internal Loan	\$0	\$155,000	\$155,000	Water Capacity
Wastewater Enterprise Fund Internal Loan	\$0	\$5,500	\$5,500	Wastewater Enterprise
Total Debt Service	\$1,807,100	\$1,167,200	\$2,974,300	

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Miscellaneous



Veterans Memorial Park

RESOLUTION # 2011- 35

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ADOPTING THE FISCAL YEAR 2011-12 BASIC OPERATING BUDGET (ALSO KNOWN AS THE 36-MONTH DEFICIT ELIMINATION PLAN) THAT PROVIDES THE SECOND INSTALLMENT FOR CLOSING THE STRUCTURAL DEFICIT BY THE END OF FISCAL YEAR 2012-13

WHEREAS, the City Council of the City of American Canyon took sweeping measures to address the structural deficit created in large measure by the "Great Recession" of 2007-2010 by adopting a 36-Month Deficit Elimination Plan on June 1, 2010; and

WHEREAS, a combination of layoffs, position eliminations, salary reductions (furloughs), employee benefit reductions, and increased revenues; continue to close the structural deficit; and

WHEREAS, the revenues in the budget have begun to improve and will continue to improve by the end of Fiscal Year 2013 through two new 2010 voter approved tax sources (Casino Admission Tax and increasing the Transient Occupancy Tax) and due to an improving state, regional, and local economy over the next few years; and

WHEREAS, the 36-Month Deficit Elimination Plan is on track to close the structural deficit.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of American Canyon adopts the Second Installment of the 36-Month Deficit Elimination Plan to close the structural deficit by Fiscal Year 2013, and

BE IT FURTHER RESOLVED that the City Council of the City of American Canyon hereby adopts the attached Operating Budget (Attachment A) for the City of American Canyon's Fiscal Year 2011-2012.

PASSED, APPROVED, AND ADOPTED at a special meeting of the City Council of the City of American Canyon on the 25th day of May 2011, by the following vote:

MAYOR GARCIA:	<u>yes</u>
VICE MAYOR BENNETT:	<u>yes</u>
COUNCIL MEMBER BENNETT:	<u>yes</u>
COUNCIL MEMBER COFFEY:	<u>yes</u>
COUNCIL MEMBER JOSEPH:	<u>absent</u>

Leon Garcia
Leon Garcia, Mayor

ATTEST:
Rebekah Barr
Rebekah Barr, City Clerk

APPROVED AS TO FORM:
William D. Ross
William D. Ross, City Attorney

Resolution 2011-06

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE AMERICAN CANYON FIRE PROTECTION DISTRICT ESTABLISHING THE ANNUAL APPROPRIATIONS FOR FISCAL YEAR 2011-2012

WHEREAS, May 25, 2011, the Board of Directors of the American Canyon Fire Protection District (District) held a public hearing on the proposed budget for FY2011-2012; and

WHEREAS, it is the intent of the Board of Directors of the District, to adopt the proposed budget for FY2011-2012; and

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

NOW THEREFORE, be it resolved by the Board of Directors of the District that the Fiscal Year 2011-2012 Operating Budget, summarized in Attachment I, is hereby adopted for FY2011-2012.

BE IT FURTHER RESOLVED, that the amount encumbered on the books of the District for FY2010 -2011 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 District.

BE IT FURTHER RESOLVED, that the amendments to the Operating Budget for the District for FY2011-2012 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 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, 2011, as a preliminary and final Operating Budget, 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 25th day of May, 2011 by the following:

Chairman Garcia: yes
Vice Chair Bennett: yes
Board Member B. Bennett: yes
Board Member Coffey: yes
Board Member Joseph: yes

Leon Garcia
Leon Garcia
Chairman, Board of Directors

ATTEST:
Glen E. Weeks
Glen E. Weeks
District Clerk

APPROVED AS TO FORM:
William D. Ross
William D. Ross
District Counsel
American Canyon Fire Protection District

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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.

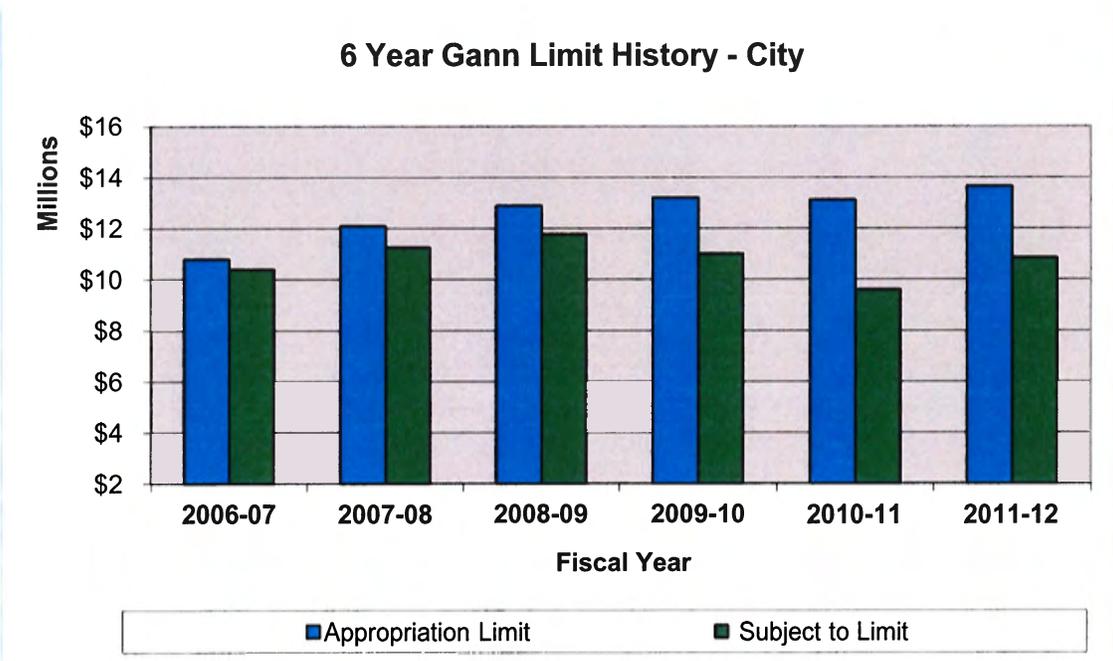
FY 2011-2012 Appropriation Limit

The fiscal year 2011-2012 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 2.51% and the City population increase of 1.51%. These factors were provided by the State Department of Finance. Using these factors in the prescribed formula, staff calculated an increase in the limit of 4.06%.

When applying this 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 2011-12. The City is at 79% of its limit while the Fire District is at 36%. Six years of historical data is provided in the following tables and charts.

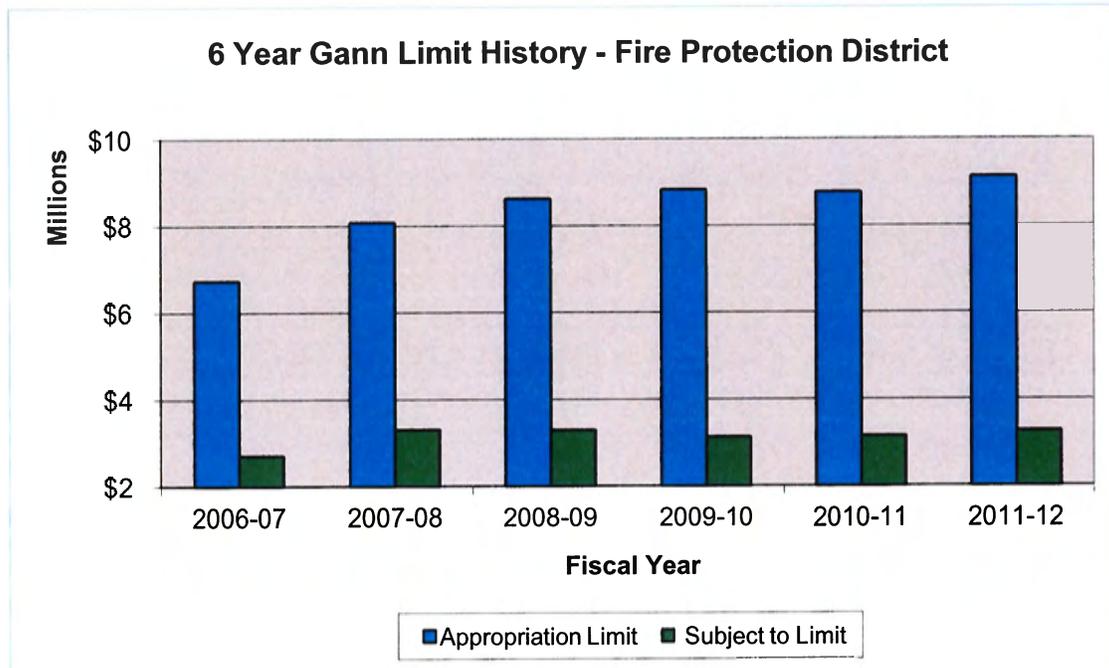
**City of American Canyon Appropriations Limit
Six Year History**

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
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%	16,836
2010-11	13,105,942	9,585,117	3,520,825	-2.54%	19,401
2011-12	13,638,043	10,830,329	2,807,714	1.03%	19,693



**American Canyon Fire Protection District Appropriations Limit
Six Year History**

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Population
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%	16,836
2010-11	8,765,053	3,143,192	5,621,861	-2.54%	19,401
2011-12	\$ 9,120,914	\$ 3,262,043	\$ 5,858,871	1.03%	19,693



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)		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.

Fund Descriptions

Governmental Funds

General Fund

General Fund – accounts for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Developer Projects Fund –accounts for advances or deposits of private developments for privately initiated annexations handled by Community Development Department. This fund is consolidated with the General Fund in the CAFR.

Special Revenue Funds

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

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

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

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

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

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

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

Special Revenue Funds – Continued

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

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.

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

Debt Service Funds

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

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

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

Enterprise Funds

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

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

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

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

Capital Projects Funds

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

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

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

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

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

Budget Cycle

The City and Fire District budget process begins in January each year. Finance Staff prepares line item budget worksheets, instructions and a budget cycle calendar for presentation to the Department Directors and other key staff involved in the budget process. The City Manager, at the kick off meeting, provides direction regarding City goals, department goals, and expectations during the coming year and beyond.

On the budget worksheets, the Department Directors project their revenue and expenditure line item balances through the end of the fiscal year. This serves as the basis for the beginning balances or resources available in each fund. Additionally, Directors make their new year budget requests on the worksheet and return it to the Finance Department for compilation.

While Directors are completing their department's budget worksheets, Finance staff is computing salary and benefit budgets for regular full time staff for each department which are posted to each department's budget worksheet after verifying staff allocations percentages. Human Resources staff estimates 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 City Manager's recommended budget. Once the budget worksheets are completed by the departments, they are compiled by Finance Department staff. All departments' budget worksheets are then provided for City Manager review, evaluation and approval.

The City Manager's recommended budget is then presented to the Finance Committee which is comprised of the Mayor, Vice Mayor, City Manager, Finance Director and the Fire Chief. The details are discussed and reviewed at the Committee and department Directors may make a presentation on their budgets and goals for the new budget 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 City Council adopted the City's operating budget at their meeting on May 25, 2011. The Fire District budget was adopted by the Board of Directors on May 25, 2011.

Classification of Funds

Generally Accepted Accounting Principles or GAAP requires that governments segregate funds by fund type. Each fund type is explained below.

The summary schedule of sources and uses of funds shows all the city's funds by fund type.

Governmental Fund Types

These funds account for general governmental functions which are generally tax supported. The five types of government funds are: general fund, special revenue funds, debt service funds, capital projects funds and permanent funds. Modified Accrual basis of Accounting - All governmental funds share a common measurement focus and basis of accounting. Under the *current financial resources* measurement focus, the objective of the operating statement is to report near – term inflows and outflows of spendable resources. To achieve this objective, the modified basis of account is used. This means that revenues are recognized when they are measurable and available to finance expenditures of the fiscal period. Revenues received as long as 90 days after the end of the fiscal year may be accrued. Revenues received after that do not satisfy the availability criterion and the receivable should be offset with deferred revenue, a liability account.

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

General Fund

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

Special Revenue Funds

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

For example, the City accounts for Gas Tax revenues in a special revenue fund. Revenues are received from the State using a number of formulas to allocate the City's share of State and County gasoline tax collections in accordance with the provisions of the State of California Streets and Highway Code. Revenues are disbursed by the State based on population and must be used towards the maintenance and repair of City streets that serve as State and County thoroughfares.

Another special revenue fund is the *Measure A* Fund which accounts for the City's share of 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. This revenue is legally restricted.

Debt Service Fund Types

Debt Service funds are used to account for the accumulation of resources for, and the payment of general long term debt principal and interest. Debt service funds are not required but are permitted to be used. Three separate debt service funds have been established by the City to account for debt activity related to the acquisition of city hall, construction of the aquatic and community center, park and recreation facilities and the purchase of property adjacent to city hall.

Capital Project Fund Types

Capital project funds are used to account for major capital acquisition and construction and is permitted by GAAP and not required. The City accounts for general governmental capital projects in one CIP fund and has separate funds to account for impact fees.

Proprietary Fund Types

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

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

Key differences between the governmental fund type *current financial resources* measurement focus and the *economic resources* measurement focus is that in the latter, the operating statements do not record the issuance of debt, debt service principal payments, or capital outlay. As a result of these transactions, there is no change in economic resources so they are not recorded in proprietary fund types.

Internal service funds are permitted by GAAP and not required. They facilitate accounting and cost allocations of certain internal services like fleet operations, building maintenance or information technology. User charges are computed and charged out to other departments in the government agency that use their services. The City of American Canyon does not currently have any internal service funds. Various services are accounted for including cost allocations from within the general fund.

Enterprise Funds – may be used to report any activity for which a fee is charged to external users for goods or services. GAAP also requires the use of an enterprise fund for certain activities related to debt, legal requirements to recover costs or based on a government agency's policy decision to recover costs.

The City operates water and wastewater facilities and accounts for their operations using enterprise funds and prepares their budgets using the full accrual basis of accounting except that capital expenses are budgeted as an expense. Under GAAP, these expenses are reclassified as fixed assets.

FISCAL POLICY KEY POINTS

This section contains key definitions and information regarding the City's fiscal policy. For the full policy, refer to the City's Website, <http://www.cityofamericancanyon.org/index.aspx?page=450>

Background - The goal of the fiscal policy is to achieve long-term stability and a positive financial condition for the City. These policies provide guidelines in planning and directing day-to-day financial affairs and in developing financial recommendations to the City Council / Board of Directors.

These policies set forth the basic framework for the overall fiscal management of the City and Fire District. These policies are designed to achieve, year in and year out, a balanced budget for the City of American Canyon.

Basis of Accounting – The City's books 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 City's accounts shall be organized and operated to provide fiscal accountability and compliance with all legal restrictions.

Operating Budget - The annual financial operating plan is prepared each fiscal year. It is a public document that can tout past accomplishments and promote communications between the citizens and the City Council / Board of Directors. It should explain where the money to fund operations comes from and where it goes. It can talk about major policy choices, tradeoffs, and recommendations.

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 / Board of Directors in sufficient detail to allow decision making.

Fund Balance Categories - In accordance with Governmental Accounting Standards Board Statement No. 54, fund balance is categorized as follows:

- Non-spendable - Inherently non-spendable such as prepaid items, inventories, long term loan receivables or non financial assets held for resale, e.g. Houses
- Restricted – Externally enforceable legal restrictions such as limitations imposed for debt covenants, contributors – e.g. gift catalogue contributors or Federal / State governments – e.g. gas tax is restricted for road repair and construction

- Committed – self-imposed limitations set in place prior to the end of the period such as limitations on use of resources imposed by the City Council, e.g. contingency, catastrophic, economic development and technology reserves. Formal action by the City Council is needed to impose, remove or modify a constraint
- Assigned – limitation resulting from intended use. The City Council may delegate authority to assign resources for intended uses
- Unassigned – residual net resources. Only the general fund must report a positive amount while other governmental funds may report a negative amount

The City shall use unrestricted fund balances, 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. Unrestricted fund balances will be maintained as detailed below except when prior year revenues do not reach estimated projections or when the Governor declares a fiscal emergency.

General Contingency Reserve - For City and Fire District, this set aside will grow by a minimum of 3% of the total salary of the General or Operations Fund until it reaches 20% of the operating annual budget.

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

The City's initial set aside balance was established at \$750,000 in February 2007 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 established an initial set aside balance of \$250,000. Annually thereafter, it 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

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

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

The Fire District established an initial 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.

Fund Balances Used For Capital Projects Unrestricted fund balance within Capital Projects funds will be used for one time capital expenditures only if there are surplus balances remaining or the City has made a rational analysis with justifying evidence that it has an adequate level of short and long-term resources.

REVENUE MANAGEMENT

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

Equity. Every effort shall be made to maintain equity in its revenue system structure. All forms of subsidization between entities, funds, services, utilities, and customers shall be minimized.

Utility Rates The City shall review and adopt utility rates annually that generate revenues required to cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital. This policy does not preclude drawing down cash balances to pay for debt service obligations, to retire bonded indebtedness or to undertake capital projects.

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.

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.

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

The City Manager or Fire Chief may authorize transfers from one division to another within the same fund. They must secure authorization from the City Council / Board of Directors to transfer money from one fund to another fund. Interfund budget transfers 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.

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

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.

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.

ACCOUNTING AND AUDITING

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

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

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

INVESTMENTS AND CASH MANAGEMENT

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.

ASSET MANAGEMENT

Fixed Assets and Inventory - A fixed asset of the City is defined as a 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.

Safeguarding of Assets - 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.

DEBT MANAGEMENT

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

Issuance of Long-Term Debt - The issuance of long-term debt is limited to capital improvements or projects that cannot be financed from current revenues or resources. For purposes of this policy, current resources are defined as that portion of fund balance in excess of the required reserves. The payback period of the debt will be limited to the estimated useful life of the capital projects or improvements. Long-term debt financing may be used when it can be determined that future citizens will receive a benefit from the improvement.

Payment of Debt - Long-term debt financing analysis must ensure that the debt is financed soundly by realistically projecting the revenue sources that will be used to repay the debt. Financing the improvement must be completed over a period not greater than the useful life of the improvement.

INTERNAL CONTROLS

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

RISK MANAGEMENT

Responsibility - The 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.

NEW CITY DEVELOPMENT PROJECTS

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

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

Demographics, 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: 5.4
- Form of Government: Council – Manager / General Law
- Date of Incorporation: January 1, 1992
- Number of Full-Time Employees: 70
- Housing Units: 6,027
- Persons per Household: 3.25

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

- Summers are dry and warm and usually in the 65° F to 70° F range
- Winters are temperate and in the 48° F to 52° F range
- Precipitation is measured at 3.8 to 4.5 inches between November and March

Population: 19,559 as of January 1, 2011 as estimated by the State Department of Finance

Public Safety:

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

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

Recreation:

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

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

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

Personal Income and Unemployment Statistics:

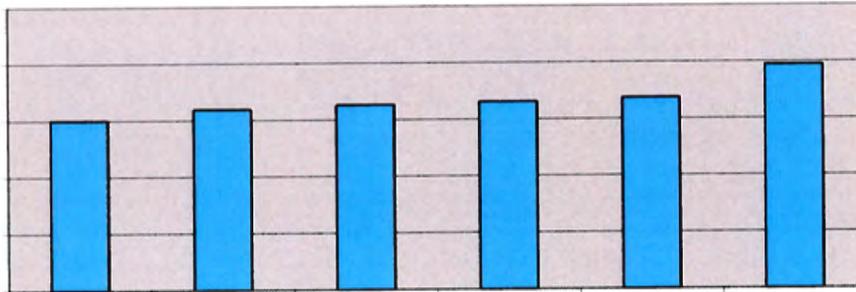
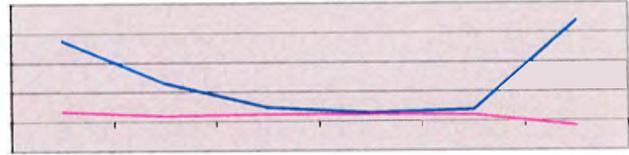
Fiscal Year	Population	Per Capita Personal Income	Unemployment Rate
2000	9,375	\$34,203	2.60%
2001	9,774	\$37,928	2.50%
2002	11,270	\$37,965	2.60%
2003	12,331	\$38,361	3.40%
2004	13,156	\$38,352	3.70%
2005	14,306	\$40,666	4.10%
2006	14,961	\$42,720	6.70%
2007	15,925	\$42,894	6.70%
2008	16,293	\$50,817	9.00%
2009	16,521	\$23,332	13.80%
2010	16,836	\$26,229	15.50%
2011	19,693		

The State Department of Finance reported that the City's median age was 37 in 2010. The State also reported on education levels for 2010. The percentage of the population 25 years old and above who graduated from high school was 82.1% while the percentage with Bachelor's Degree was 27.4%.

Demographic and Economic Statistics

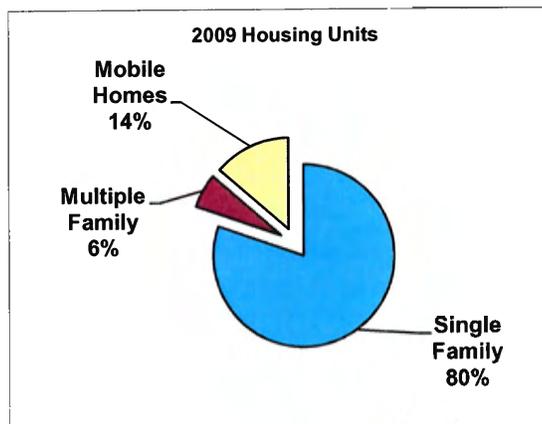
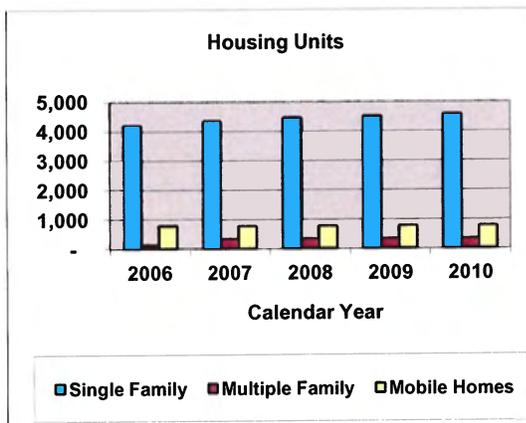
Population Changes

City	% Change	Napa County	% Change	
2006	14,961	133,352	13.7%	1.6%
2007	15,925	134,559	6.4%	0.9%
2008	16,293	136,064	2.3%	1.1%
2009	16,521	137,571	1.4%	1.1%
2010	16,836	138,917	1.9%	1.0%
2011	19,693	137,639	17.0%	-0.9%



City Housing Trends

	Single Family	Multiple Family	Mobile Homes	Total Housing	% Change	Est Percent Vacant	Avg Persons Per Household
2006	4,201	129	779	5,109	14.9%	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
2010	4,582	345	781	5,708	1.3%	1.97%	2.985



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.

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

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

Glossary of Budget Terms

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

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

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

Fire Protection District - The Fire District which was founded in 1957 exists as a Subsidiary Special District to the City of American Canyon. The District's service area is fifteen square miles in size and covers approximately 20,000 in population. Bordered on the south by the City of Vallejo, on the west by the Napa River and on the east by Interstate 80. The District is frequently called upon to provide automatic and mutual aid to multiple agencies in Napa & Solano counties.

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

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

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

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

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.

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.

Glossary of Budget Terms

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.

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.

Glossary of Budget Terms

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

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

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

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

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

Program - An organizational unit that provides a service.

Property Tax Rates – The various tax rates by different government agencies that are charged by the County Tax Collector and generate property taxes based on the net assessed valuation of real and personal property. This includes a statewide base rate of 1% of assessed valuation, which is allocated among the various local agencies – County, City, School District and Special Districts. Also includes additional rates, generally adopted by the voters in the applicable agencies after 1978, for debt service or other services. The City receives an average of 28.5% of the 1% in basic property taxes paid by property owners.

Property Tax Revenue Allocation - The allocation of the 1% base rate to the County, City, School District and Special Districts on a complex formula determined by state law and known as the 'AB 8 formula'. This formula allocates annual property tax revenues in generally the same percentage as local agencies received in 1978 prior to the adoption of Proposition 13, Tax Reform Act. However, over the years, additional voter approved propositions and the State legislature have adjusted the formula.

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

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

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

Glossary of Budget Terms

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

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

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

Proposition 172 – In 1993 the voters approved a .5% increase in the Sales tax to be allocated to Cities (approximately 6% of total revenues generated) and Counties (94% of revenues) for Public Safety purposes. The City of American Canyon is not eligible for Prop 172 allocations.

Proposition 218 – In 1996 the voters approved far reaching changes in procedural steps to adopt taxes, assessments and certain fees (property related charges for services). This proposition also placed in the State Constitution the majority vote requirement for general taxes and two-thirds vote for special taxes. In addition, any election on general taxes must be held at a regularly scheduled election when members of the City Council are elected.

Revenue - Increases in fund resources. Revenues include cash or equivalents from user service fees, taxes, permits, licenses, interest earnings and other sources. Revenue generally does not include bond or loan proceeds or transfers from other funds.

Revenue Bonds – Cities can pledge the restricted revenues of an enterprise system or other special fund to repay bonds or COPs for improvements. The City uses of revenue financing are for water and wastewater system improvements.

Revised Budget - The Adopted Budget adjusted during the year or at the Mid Year or Mid Term updates by City Council resolution.

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

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

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

Glossary of Budget Terms

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

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

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

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

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

Transient Occupancy Tax - This is a 12% local general tax on the rental of hotel, motel, Spa, Bed & Breakfast and other rentals of less than 30 days. The revenue is recorded in the General fund to fund general municipal services.

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

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

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

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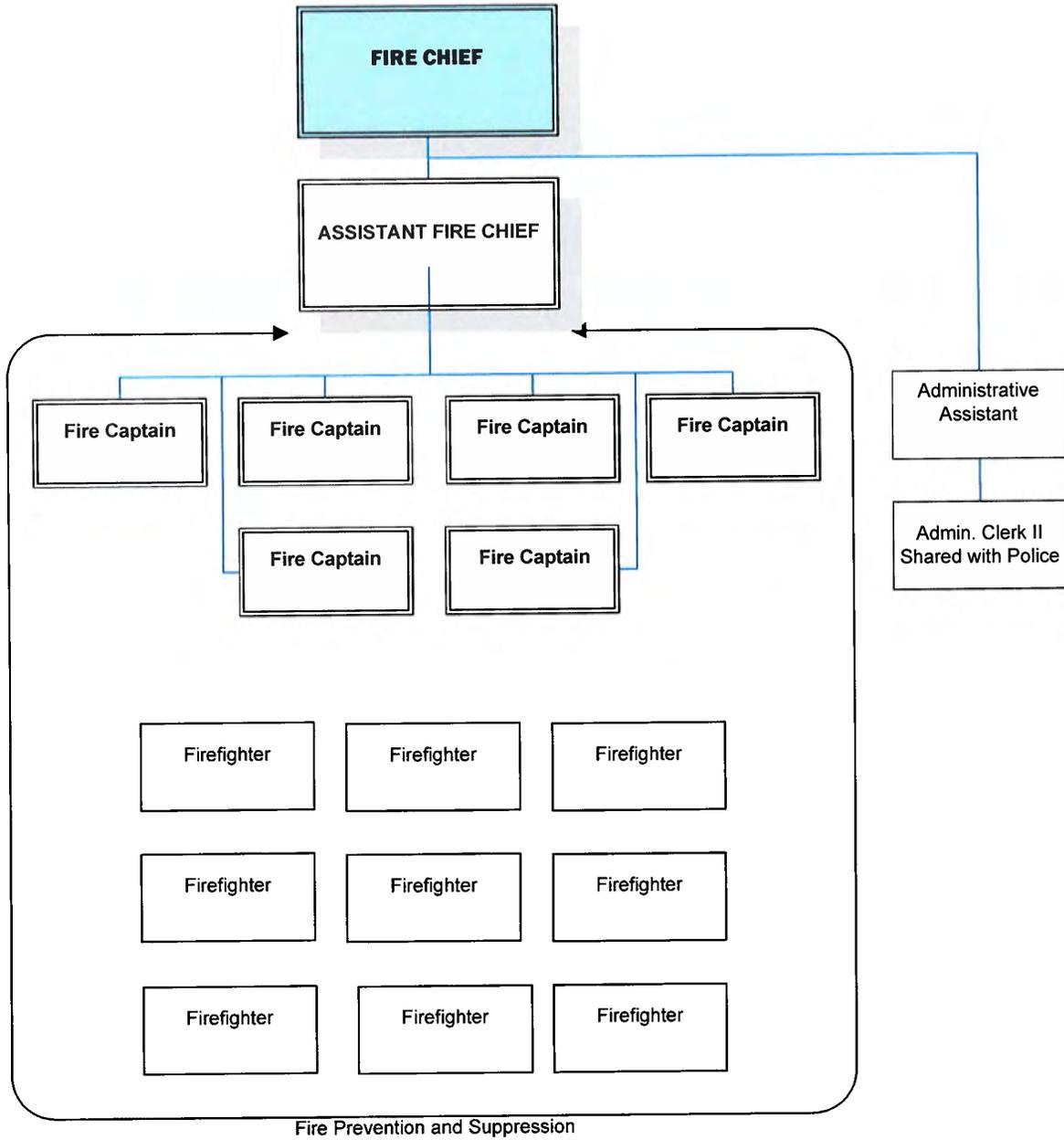
Fire Protection District



*Our future Firefighters play at
Shenandoah Park just around the corner from the Fire Station*

*The Fire District was founded in 1957 and exists as a subsidiary Special
District to the City of American Canyon.*

FIRE DISTRICT



Fire Protection District

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

Accomplishments for Fiscal Year 2010-11

- Completed updated Fire Code & Local Ordinance Adoption
- Completed JPA with the City of Napa Fire Department
- Contracted with Stuart Blakesley for inspections, plans examiner
- Completed contract for dispatch with City of Napa Central Dispatch
- Renewed WARN Contract
- Completed update of Fire Hydrant maintenance and record keeping
- Completed Fire Captain Assessment Center
- Hosted ICS 300 and 400 classes for NIMS compliance
- Completed exterior painting of 225 James Road facility
- Completed asphalt sealing of 225 James Road facility
- Purchased and placed in service Life Pac 15 defibrillators and Lucas Automated CPR devices
- Completed LAFCO SOI and annexation processes
- Attended quarterly FASIS Board of Directors meetings
- Completed Fire District Annual Report

Goals for Fiscal Year 2011-12

- 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
- Collaborate with neighboring agencies for greater efficiencies
- Implement Mobile Data Computer system on FD apparatus
- Complete CAD to RMS interface
- Complete EOC structural modifications
- Adopt and implement updated District plan check, inspection and special permits fee program
- Assist developers with fire code compliance
- Fill one firefighter vacancy

Fire Protection District Goals for Fiscal Year 2011-12 (Continued)

- Maintain Urban Search and Rescue and Napa Interagency Rescue Team Programs
- Maintain National Emergency Management System (NIMS) compliance
- Maintain facilities
- Maintain current staffing
- Maintain current Fire District training programs
- Replace Durango command vehicle (C1101)
- Complete specifications for replacement Type 1 fire engine
- Attend quarterly FASIS Board of Directors meetings
- Complete Fire District Annual Report

Budget Summary

Estimated Fund Balances at June 30, 2012

	Est Balance 7/1/11	Estimated Revenue	Interfund Transfers In	Operating Expenses	Interfund Transfers Out	Est Balance 6/30/12
Operations Fund	\$ 2,330,602	3,980,750		3,832,500	275,000	\$ 2,203,852
Retiree Health Care	150,994	500	200,000	283,000		68,494
Mitigation	623,747	12,500				636,247
Equipment	564,488	553,000	75,000	670,000		522,488
FIRE PROTECTION DISTRICT TOTALS	\$ 3,669,831	4,546,750	275,000	4,785,500	275,000	\$ 3,431,081

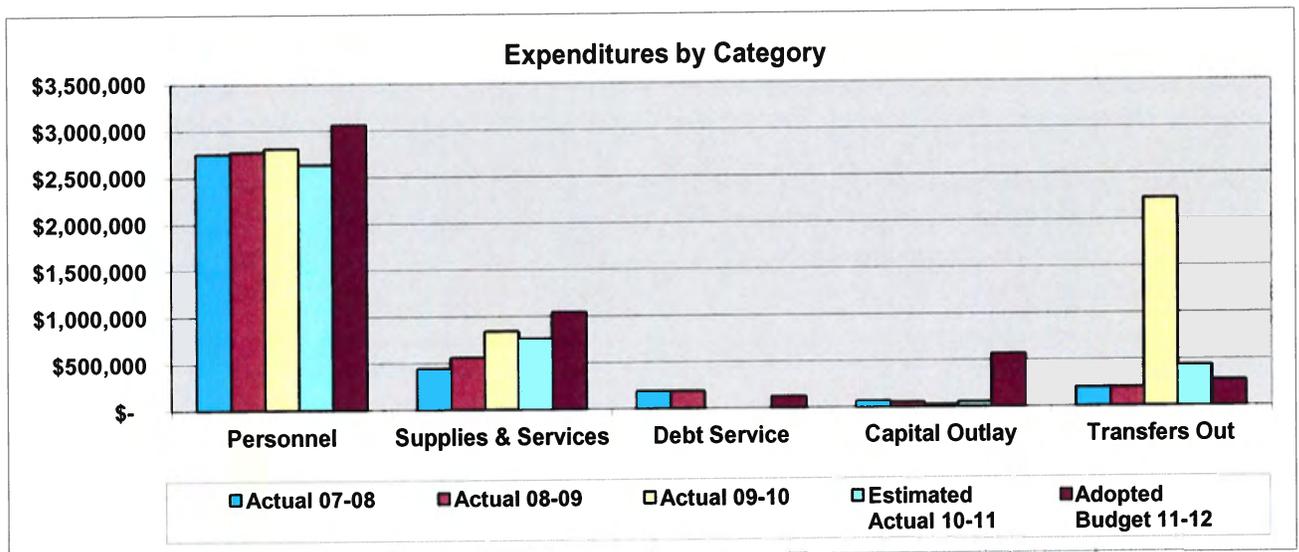
Reserves

	Fiscal Policy Target	<u>6/30/10</u>	<u>Estimated Actual 6/30/11</u>	<u>PROJECTED</u>	
				6/30/12	6/30/13
Fire Operations Fund					
Committed					
Contingency	20% of Budget or \$821,500	\$ 847,000	872,400	872,400	872,400
Catastrophy	\$500,000 with increases by 3% or CPI	500,000	500,000	515,000	530,000
Technology	\$100,000 with increases by 3% or CPI	<u>100,000</u>	<u>100,000</u>	<u>103,000</u>	<u>106,000</u>
Total Reserves		<u>\$ 1,447,000</u>	<u>1,472,400</u>	<u>1,490,400</u>	<u>\$ 1,508,400</u>

Note: Reserves are established pursuant to the Fiscal Policy. The above balances represent estimated and projected committed fund balance reserves. Unreserved balances are not included above.

Fire District Fund Summary

Category	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	\$ 2,749,486	2,768,514	2,805,391	2,633,132	\$ 3,059,500
Supplies & Services	438,913	556,855	839,055	758,984	1,041,000
Debt Service	184,399	184,399	-	-	120,000
Capital Outlay	63,377	47,594	20,251	47,578	565,000
Transfers Out	200,000	200,000	2,229,065	433,000	275,000
Total Expenses / Uses	3,636,175	3,757,362	5,893,762	3,872,694	5,060,500
Revenues / Funding Sources					
Property Taxes	3,509,156	3,623,151	3,028,448	3,081,601	3,249,750
Fire Assessment Fee	515,112	564,858	592,996	591,784	550,000
Fire Mitigation Fee	3,237	337,187	318,359	26,175	10,000
Interest Earnings	59,243	56,836	27,015	21,241	21,000
Other	308,338	446,090	289,187	100,001	716,000
Transfers In	150,000	200,000	2,229,065	433,000	275,000
Total Rev / Funding Sources	\$ 4,545,086	5,228,122	6,485,070	4,253,802	\$ 4,821,750



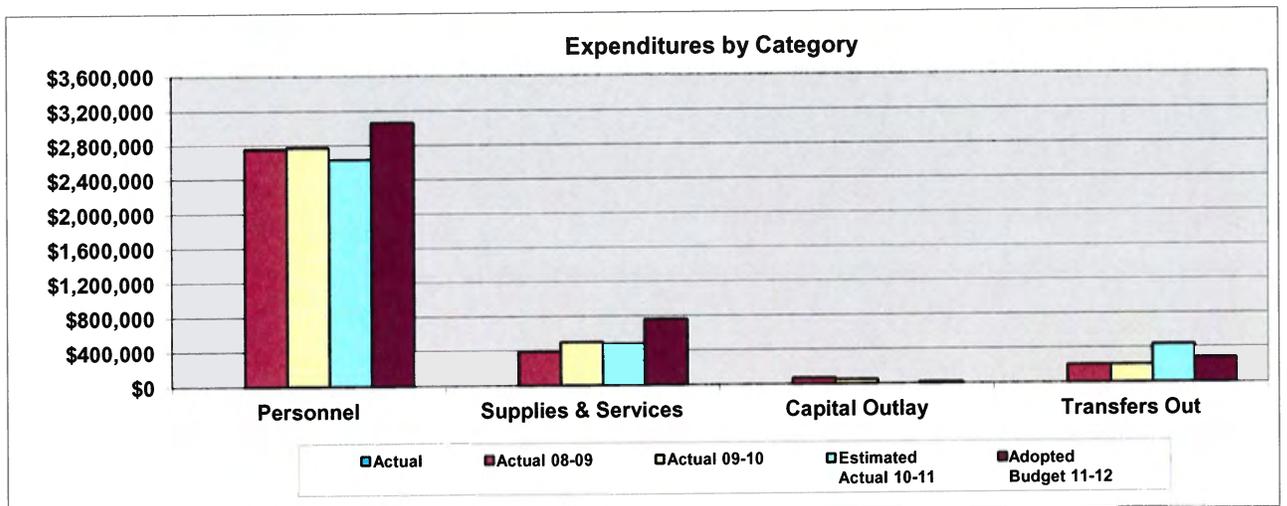
ACFPD

General Operations Fund

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

Category	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel	\$ 2,749,486	2,768,514	2,805,391	2,633,132	\$ 3,059,500
Supplies & Services	384,540	496,795	552,136	474,823	758,000
Capital Outlay	63,377	47,594	20,251		15,000
Transfers Out	200,000	200,000	2,229,065	433,000	275,000
Total Expenses	3,397,403	3,512,903	5,606,843	3,540,955	4,107,500
Revenues / Funding Sources					
Property Taxes	3,509,156	3,623,151	3,028,448	3,081,601	3,249,750
Fire Assessment Fee	515,112	564,858	592,996	591,784	550,000
Interest Earnings	54,838	48,208	21,061	13,906	15,000
Other	258,338	440,656	283,463	94,693	166,000
Total Revenues	\$ 4,337,444	4,676,873	3,925,968	3,781,984	\$ 3,980,750

Staffing - FTE's	Budget 10-11	Budget 11-12	Comments
Fire Chief	1.00	1.00	
Assistant Chief	1.00	1.00	
Fire Captain	6.00	6.00	
Firefighters	9.00	9.00	
Administrative Assistant	1.00	1.00	
Administrative Clerk	0.30	0.30	
Total	18.30	18.30	Staff also includes 20 Reserves.



ACFPD

Retiree Health Care Fund

Mission: To manage District's retiree health care costs

Category	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Personnel					
Supplies & Services	54,373	60,060	286,919	284,161	283,000
Total Exps - Retiree Health	54,373	60,060	286,919	284,161	283,000

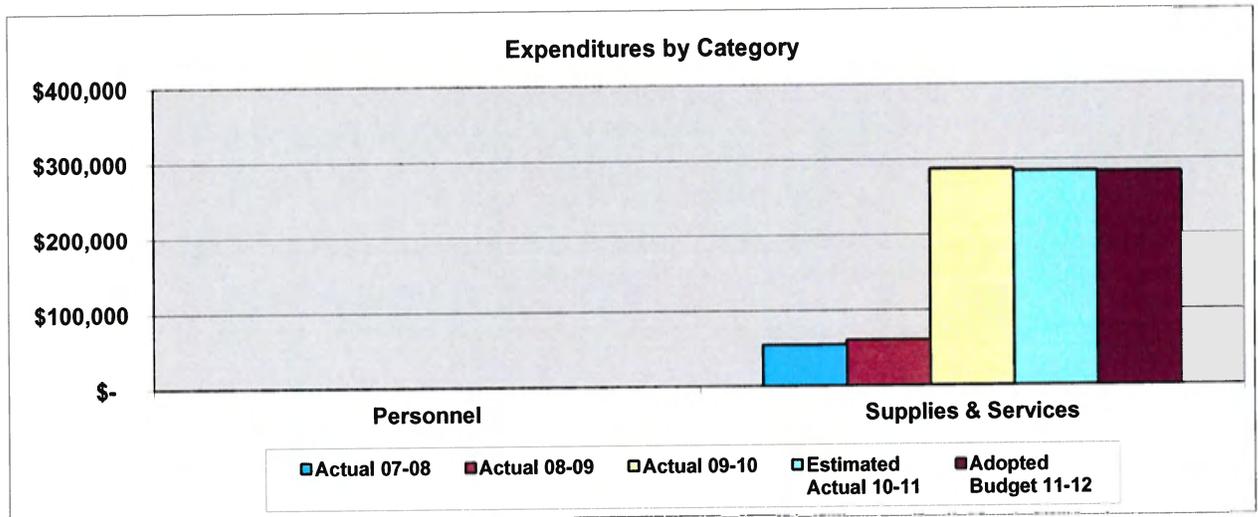
Revenues / Funding Sources

Interest Earnings	4,405	2,831	952	1,085	500
Other	50,000	5,434	5,724	5,308	
Transfers In	-	50,000	283,000	283,000	200,000
Total Revs - Retiree Health	54,405	58,265	289,676	289,393	200,500

Staffing

Comments

No Staff are charged to the Retiree Health Fund



ACFPD

Fire Mitigation Fund

Mission: To manage development fees for Fire District infrastructure.

Category	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Supplies & Services	\$ -	-	-	-	\$ -
Capital Outlay					
Debt Service					
Total Exps - Mitigation	-	-	-	-	-

Revenues

Fire Mitigation Fee	3,237	337,187	318,359	26,175	10,000
Interest Earnings		4,191	2,906	2,997	2,500
Other					
Transfers In			1,446,065		
Total Revs - Mitigation	3,237	341,378	1,767,330	29,172	12,500

Staffing

Comments

No Staff have been charged to the Fire Mitigation Fund

Expenditures by Category

There were no expenses during the above period

Supplies & Services

Capital Outlay

Debt Service

Actual 07-08
 Actual 08-09
 Actual 09-10
 Estimated Actual 10-11
 Adopted Budget 11-12

ACFPD

Fire Equipment Replacement Fund

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

Category	Actual 07-08	Actual 08-09	Actual 09-10	Estimated Actual 10-11	Adopted Budget 11-12
Expenses					
Capital Outlay	\$ -			47,578	\$ 550,000
Transfers Out					
Debt Service	184,399	184,399			120,000
Total Exps - Eq. Replacement	184,399	184,399	-	47,578	670,000

Revenues

Interest Earnings		1,606	2,096	3,253	3,000
Lease Proceeds					550,000
Transfers In	150,000	150,000	500,000	150,000	75,000
Total Revs - Eq. Replacement	\$ 150,000	151,606	502,096	153,253	\$ 628,000

Staffing

Comments

No Staff have been charged to the Replacement Equipment Fund

