CITY OF AMERICAN CANYON

AND

AMERICAN CANYON FIRE PROTECTION DISTRICT

ANNUAL BUDGET

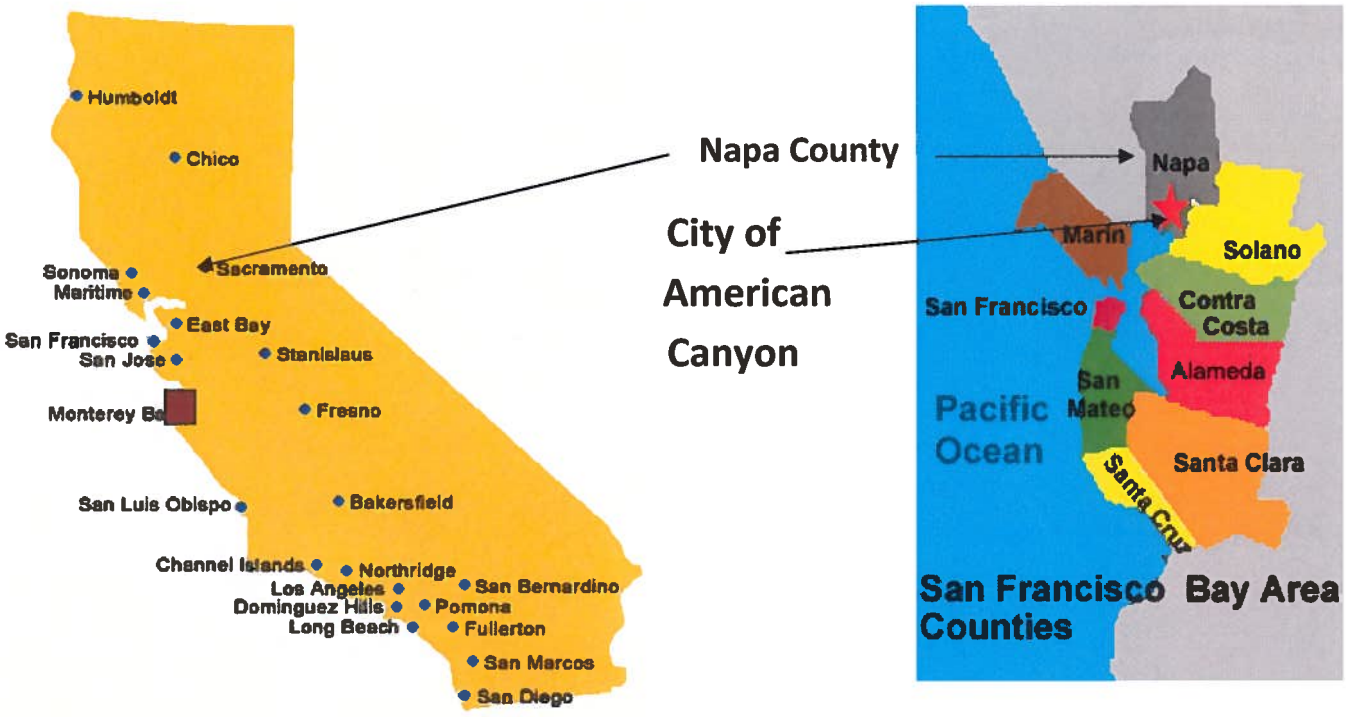
FISCAL YEAR 2012-2013

Wetlands Edge Herons

American Canyon, California

www.cityofamericancanyon.org

American Canyon, California



CITY COUNCIL

Leon Garcia, Mayor

Cindy Coffey, Vice Mayor

Belia Ramos Bennett, Council Member

Joan Bennett, Council Member

Mark Joseph, Council Member

City of American Canyon and American Canyon Fire Protection District

CITY STAFF

Dana Shigley, 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
Creighton Wright, Parks & Recreation Director
Brent Cooper, Community Development Director

BUDGET TEAM

Barry Whitley, Finance Director
Susan Presto, Finance Manager
Christina Roybal, Finance Manager
Lucila Datiles, Accounting Technician
Laura Banta, Accounting Assistant

City of American Canyon
and
American Canyon Fire Protection District

Adopted Budget
Fiscal year 2012-13

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TY OF AMERICAN CANYON

November 12, 2012

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 2012-2013

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 2012-2013. For City operations, this budget represents the final year of the three year General Fund structural deficit elimination plan (DEP) and continues the necessary 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 over the last two years and these austerity measures have been continued in this year's budget for the plan's final year. 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 of General Fund positions. A summary of the background and a few more details regarding the DEP are explained below.

The budget contains sufficient appropriations to maintain customary services but we remained concerned about the viability of budgeted revenues due to the continuing uncertain economy on all levels and ongoing State budget problems. Notwithstanding legislation designed to prevent State takeaways, the Governor and Legislature have been creative in dissolving Redevelopment Agencies and may still find a way to reach out for the City's revenues. Staff has continued to support the efforts of the League of California Cities to oppose any State takeaways of city resources.

The City remains on track to finish closing the structural deficit after fiscal year 2012-2013. The economy and employment have continued their slow recovery which has led to small increases of sales tax and property tax revenues. The adopted budget for fiscal year 2012-2013 provides for City general fund sources to exceed uses thereby increasing available fund balance by about $48,000. Regrettably, Napa Valley

Casino continues to withhold payment of their voter approved Casino tax, reducing our revenue projections by $200,000 in each of the past two years. While there has been improvement in the City's financial condition from a just a few years ago, it appears that full recovery is still several years away.

Growing the local economy is essential to generating revenues to pay for services that residents expect and staff continues to promote economic development in American Canyon. It's important for the City to help businesses create jobs and we have continued our efforts to partner 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. There has been increased interest in the Napa Junction III sites. We look forward to adding an Economic Development Manager to our staff in the coming year. Staff will continue efforts to facilitate the creation of new businesses by providing a fast, efficient and thorough process at City Hall.

General Fund Structural Deficit Elimination Program – As referenced above, 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 beyond 12% and more than 16% locally, consumers cut back on purchases, hurting the City's sales tax revenues. 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.

The City 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) and that drastic measures were necessary. A cornerstone of the Deficit Elimination Plan for the past two years has been a limited hiring freeze for General Fund positions. All requests to increase staffing have been carefully scrutinized and this same effort was made during the budget preparation process for fiscal year 2012-13. Filling the vacant Parks and Recreation Department (P&R) Director position was a priority and the recruitment process successfully allowed us to hire a highly qualified new Director. Minor restructuring was made in the department. Building maintenance and

fleet operations were transferred from Parks & Recreation to Public works to enable the new Director to focus on his department's core activities. A half time Building Inspector will continue to be sufficient to cover building inspection requirements during the year. An Economic Development specialist position was funded for six months. Finally, the Human Resources Director position has remained temporarily filled half-time time pending an evaluation to determine the level of staffing needed for this key position.

General Fund – In June 2012, the City Council adopted the City Manager's recommended General Fund operating budget which set revenues and interfund transfers at $15,459,830 and Expenditures and interfund transfers at $15,578,200 resulting in a projected decrease to reserves of $118,370. This was offset by the use of assigned fund balances resulting in an increase of $48,000 to available fund balance. The fund benefited from the continued austerity measures but had to absorb a substantial increase in law enforcement services costs. Budgeted revenues included modest increases based on reports from the County Assessor, City Consultants and staff's input leading up to budget adoption in June. Since that time, the economy has showed signs of more improvement. Any changes to the budget will be considered during the mid-year review process.

Enterprise Funds - The City Council adopted the City Manager's recommended water enterprise budget with both revenues at $4,652,700 and expenses, net of depreciation, at $4,624,550. This results in almost no change to the fund's estimated working capital balance of $2,576,340 projected at fiscal year-end. The recommended wastewater enterprise budget sets revenues at $4,154,800 and expenses at $3,894,150, resulting in a modest projected increase to the fund's working capital balance of $2,131,945 projected at year-end.

Council Priorities - The City Manager's recommended budget included funding for all of the City Council's highest priority items. A list of Council priority projects and programs follows this letter.

Capital Improvement Program - The Council approved 16 new projects costing $3,692,570. Additionally, 14 projects continued from prior years with total remaining budgets of $1,154,474. Investment in capital improvements fosters economic vitality, neighborhood vitality and preservation of city infrastructure. It provides or improves services to areas lacking or having deficient service.

FIRE PROTECTION DISTRICT BUDGET

Overall, the Fire District's financial condition continues to be good notwithstanding the poor economic conditions of the past few years.

The District met its goals in 2011 with the transition of its dispatching from Cal-Fire to the City of Napa. This enabled the District to better coordinate with other emergency service provides in Napa County and also reduced 911 emergency call processing time.

For fiscal year 2012-13, the District is well positioned to maintain its service levels even in the face of the poor economic conditions and stagnant revenues. The District's primary revenue source, property taxes, has been budgeted at $3.14 million which is slightly higher than actual receipts during the prior year. Property taxes have stabilized over the past two years. They are critical to the Fire District because they represent about 79% of its total revenues. The Fire Assessment Fee, budgeted at $590,000, is the other major revenue source at 15% of the total. These two revenues total 94% of the District's revenues. The District's reserves total about $3.4 million and are sufficient to cover a substantial emergency.

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 continues to be a reliable and stable source of revenue for the District.

The District plans to replace a fire apparatus and has sufficient resources in its replacement fund without borrowing. 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.

Sincerely,

Dana Shigley	Glen Weeks	Barry K. Whitley, CPA
City Manager	Fire Chief	Finance Director

City Council
Priority Projects and Programs
FY 2012-13

	Community	Economic Development	Transportation	Water Supply
These objectives are the highest priority, and listed in no particular order. They were identified as amongst the most important by a majority of the Council, as well as supported by management staff. While many factors outside our control impact the City's ability to complete any task, the Manager's proposed budget will include funding for these projects and staff resources will be allocated, as needed, to complete these projects.				
Convene the Blue Ribbon Water Resources Committee to explore in depth all options for improving water supply and reliability, to include construction and/or acquisition of water storage, developing groundwater sources, and evaluating conservation programs to further reduce demand. Provide recommendations to the City Council for next steps.	X	X		X
Indentify and embrace flexible interim uses at Town Center "ruins" that will result in an increase in visitors to the city. Upon completion of study currently underway by the developer, facilitate Council and community input and process Conditional Use Permit application expeditiously.		X		
Hire an Economic Development Specialist and initiate the development of a Strategic Economic Development Plan.		X		
Understanding the importance of extending Devlin Road for efficient traffic circulation, identify funding sources for future construction, define the alignment/cross-section and acquire needed Right-of-Way from landowners.		X	X	
Identify all funding sources for a major expansion of Kimberly Park.	X			
Establish the community vision and draft a master plan for use of the Clarke Ranch property.	X	X		
Help ensure the long term fiscal viability of important city services by transitioning from the Structural Deficit Elimination Plan at the end of the 2012/2013 fiscal year and adopting strategies to resolve fiscal challenges in the water operations and capital fund.	ALL			
Update the circulation element and land use elements of the General Plan to identify needed transportation improvements in the City and assure land use consistency. (This is in process and expected to be completed by the fourth quarter of 2012.)		X	X	
Through a comprehensive community engagement process, help the Community of American Canyon identify a renewed vision for community goals and identity for the next ten or twenty years.	X			

City Council
Priority Projects and Programs
FY 2012-13

	Community	Economic Development	Transportation	Water Supply
These objectives, while important for the City, were not identified as the top priority. They were identified as amongst the most important by one or two Councilmembers, as well as supported by management staff. The Manager's proposed budget will include funding for these projects and staff resources will be allocated, as available, to complete these projects.				
Now that the City is using social media to communicate with residents, develop a larger strategy and policy protocols to ensure effective use of these important tools.	X			
Develop and implement possible short term/temporary solutions to Highway 29 problems, such as improvements to Highway 29 signal timing, configuration at Donaldson Way, and landscape/beautification options.		X	X	
Hire consultant, complete plans and be ready to construct access to Newell Open Space.	X			
Develop a pavement management financing strategy (with and/or without road maintenance tax revenues).			X	
After creating an appropriate policy, set up a series of Town Hall meetings with specific interest groups such as the faith community or at unique locations such as Safeway, the Senior Center, or neighborhood schools to discuss community interests. Meetings could tie in to other quarterly outreach efforts, such as community surveys.	X			
Select developer and complete the community engagement process for development of the Valley Vista Senior Housing project.	X			
Promote an Airport area usage plan that attracts food and beverage development industries, as well as other appropriate niche industries.		X		
Continually review local, regional, state and federal funding opportunities to facilitate current planning, implementation and development of the city's Priority Development Area (PDA). Promptly pursue any applicable funding opportunity.		X	X	

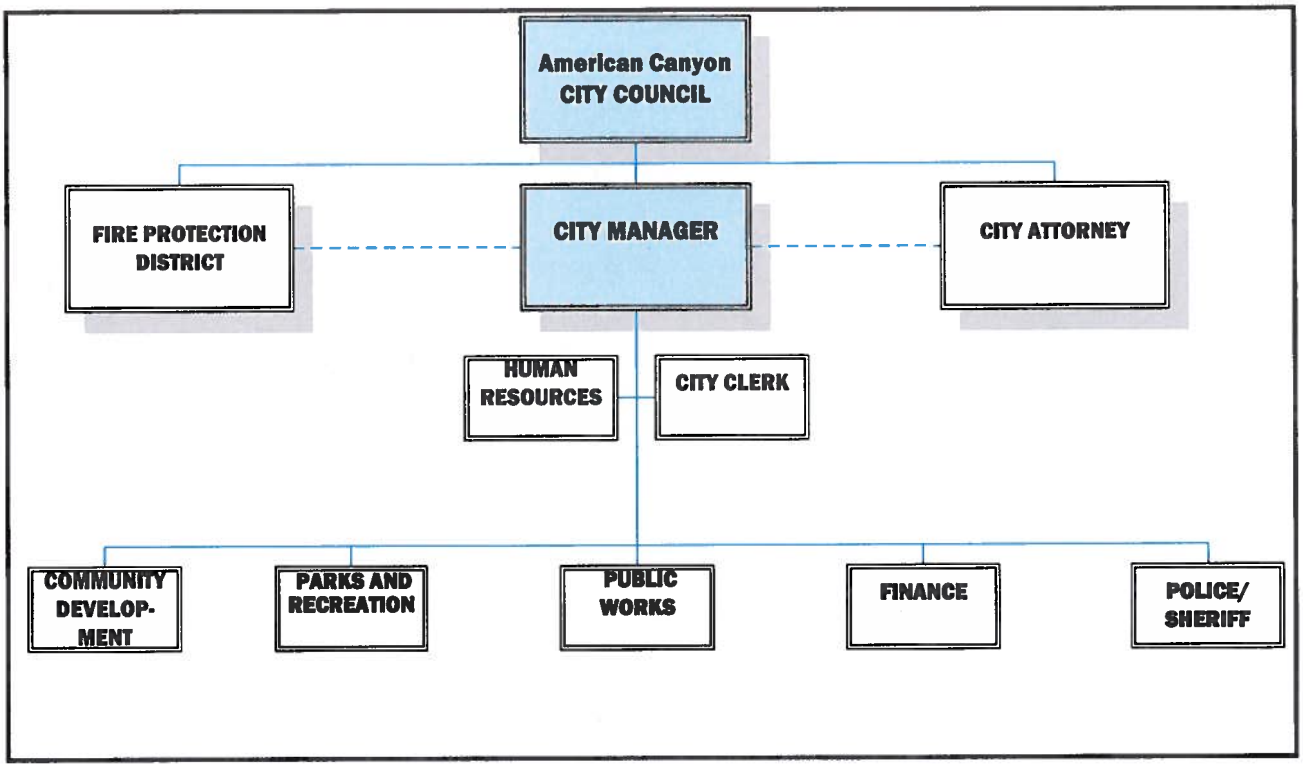
City Council
Priority Projects and Programs
FY 2012-13

	Community	Economic Development	Transportation	Water Supply
These objectives, while not generally supported by more than one vote, will likely be completed in any case because they are already in process, must be completed by law, or are being conducted by others outside City staff.				
Conduct a "civic engagement process" to move forward the Highway 29 PDA and creation of a Specific Plan for Highway 29. (This effort will be funded, and a part of, the Caltrans/NCTPA Highway 29 corridor study planned for later this year. This effort will involve considerable community outreach and staff will work closely with NCTPA throughout the process).	X	X	X	
Ready a draft Napa Commerce Centre project EIR for public review that provides for a combination of industrial, retail, recreational and service uses. (Developer submitted administrative draft EIR in April and is currently in review.)		X		
Complete the South Broadway street improvement project.			X	
Ready a draft Town Center EIR for public review within 12 months from the date developer submits their Specific Plan application. (Developer is expected to submit the application during the fourth quarter of 2012.)		X		
These objectives did not receive more than one priority vote. However, it is important to note that many of these programs and projects will still be accomplished as part of our normal course of business or part of a larger/different program goal.				
Through the efforts of the Community Resources Officer, increase outreach efforts for specific neighborhood groups.	X			
Through the efforts of the Community Resources Officer, reach out to business owners and provide education and information specifically targeted to help them reduce property crimes.	X			
Increase the use of recreation programming by 10%.	X			
Develop a local hiring ordinance to encourage local businesses to hire American Canyon residents.		X		
Maintain membership in the Napa Valley Destination Council.		X		
Complete a review of the development approval process to ensure fair, equitable, transparent and timely processing of all applications.		X		
Identify an on-going funding source for improvements and maintenance of infrastructure in the Green Island Industrial Area.		X	X	
Adopt development and consumption charge rates for recycled water.		X		X

City Council
Priority Projects and Programs
FY 2012-13

	Community	Economic Development	Transportation	Water Supply
Identify existing cultural events and identify how they might be supported by the City to further our rich diversity.	X			
Improve efforts to engage employees, involve them in decision making and community outreach, and improve their overall job satisfaction.	ALL			
Conduct a legal review of the municipal code to ensure internal consistency and consistency with government and other state codes.	ALL			
Conduct at least two business roundtable meetings with new participants from the business community.		X		
Designate August as Block Party Month.	X			
Develop a "Welcome Brochure" for new utility customers and businesses to market American Canyon.	X	X		
Fire Department to implement an Explorer Program.	X			
Acting as the selection body, the American Canyon High School leadership class will appoint one student to become an ex officio member of the Open Space Committee and the Planning Commission, in addition to the current student serving on the Parks and Community Services Commisison.	X			
Enforce nuisance codes for businesses along Highway 29 to improve the appearance of American Canyon to travelers.		X		
Inform and educate the community what the services provided by the City, such as Neighborhood Watch, etc.	X			
Take advantage of opportunities to partner with the Chamber of Commerce to improve local business development.		X		
Reactivate Eucalyptus Road Project.			X	
Work with Chamber & Congressman Thompson's Office to modify the "internet mapping code" removing American Canyon from USPS Vallejo/Solano County area and creating a new USPS "internet mapping code" for American Canyon/Napa County.	X	X		
Work with the Chamber of Commerce to create a marketing plan ("brand") for American Canyon focused on tourism development.	X	X		
Conduct a workshop with the Council regarding the possible use of Project Labor Agreements in Public Works projects.		X		

City of American Canyon



Budget Summaries

Budget Summary

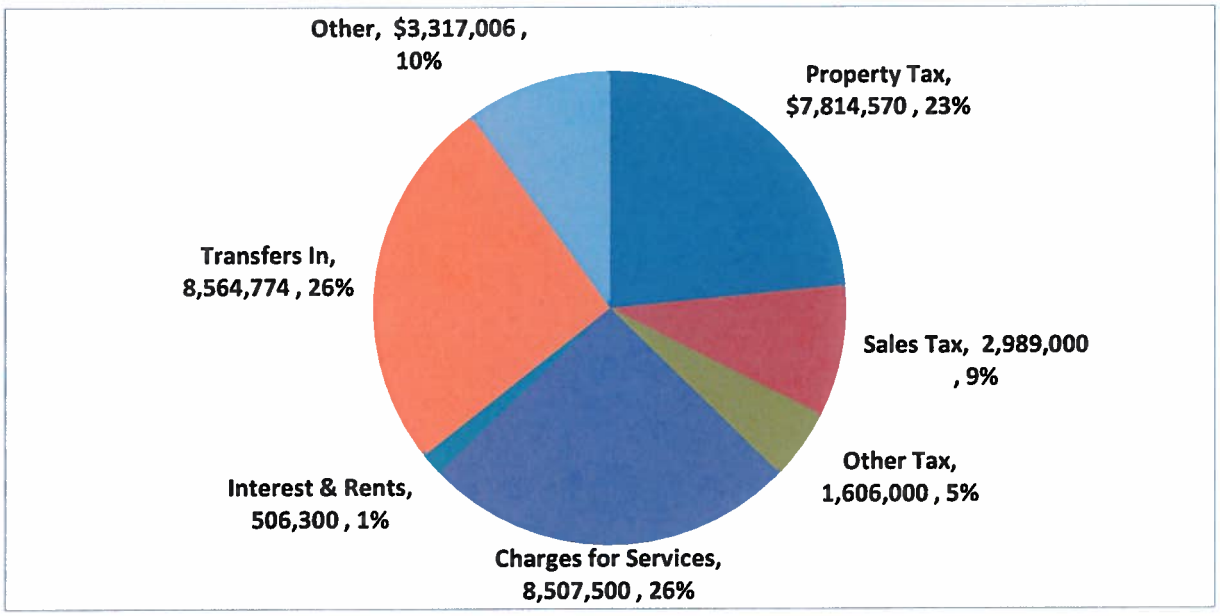
	Estimated Balance 7/1/12	Est. Revenues & Transfers In	Interfund Transfers Out	Appropriations & Transfers Out	Estimated Balance 6/30/13
GENERAL FUND					
Final Year-36 Month Deficit Elimination Plan	$ 9,652,187	15,459,830	479,700	15,578,200	$ 9,533,817
SPECIAL REVENUE FUNDS					
Storm Drain/Measure A	-	929,000	918,800	929,000	-
Gas Tax/Road Maintenance	801,321	445,100	1,220,214	1,220,214	26,207
Abandoned Vehicle	79,575	15,200	5,000	5,000	89,775
CDBG / Housing Revolving Loar	38,399	3,200	-	40,000	1,599
Citizens for Public Options	-	100,100	100,100	100,100	-
Newell Open Space	52,077	9,900	-	4,000	57,977
LaVigne Open Space Maint.	179,036	900	-	2,500	177,436
Lighting & Landscape District	1,587,107	442,970	32,130	561,286	1,468,791
Safe Route to School	-	409,090	409,090	409,090	-
Association of Bay Area Govts	-	10,290	10,290	10,290	-
Proposition 1 B	-	99,644	99,644	99,644	-
Regional Surface Transprtn Pgm	-	243,000	243,000	243,000	-
Surface Transprtn Program	-	200,000	200,000	200,000	-
Transportation Development Act	-	175,832	175,832	175,832	-
San Francisco Bay Trail	-	60,000	60,000	60,000	-
DEBT SERVICE FUNDS					
2002 Lease Revenue / Gym	316,493	314,300	-	314,300	316,493
Cabernet Village / City Hall	133,007	345,700	-	474,700	4,007
Broadway Property / by City Hall	722	134,700	-	134,700	722
			-		

Budget Summary

	Estimated Balance 7/1/12	Est. Revenues & Transfers In	Interfund Transfers Out	Appropriations & Transfers Out	Estimated Balance 6/30/13
ENTERPRISE FUNDS			-		
Water Operations	2,548,190	4,652,700	894,000	4,624,550	2,576,340
Water Capacity Fees	3,287,950	205,000	1,226,220	2,474,920	1,018,030
Wastewater Operations	1,871,295	4,154,800	877,200	3,894,150	2,131,945
Wastewater Capacity Fees	290,429	40,000	502,398	1,008,898	(678,469)
Wastewater Debt Reserve	312,737	75,000	-	-	387,737
CAPITAL IMPROVEMENT PROGRAM FUNDS			-		
Parks Impact	564,395	10,800	540,637	540,637	34,558
Traffic Impact	2,084,163	19,300	355,719	355,719	1,747,744
Civic Impact	(1,314,896)	12,850	-	47,000	(1,349,046)
Affordable Housing	1,316,323	2,000	3,800	167,050	1,151,273
Gen Govt Capital Improvement	-	3,005,211	-	3,005,211	-
Water Capital Projects	-	1,226,335	-	1,226,335	-
Wastewater Capital Projects	-	502,398	-	502,398	-
Fire District Capital Project	11,000	-	11,000	11,000	-
CIP Funds Transfer - Proj Admin	200,000	-	200,000	200,000	-
TOTALS	**$ 24,011,510**	**33,305,150**	**8,564,774**	**38,619,724**	**$ 18,696,936**

Summary - Revenues

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Taxes						
Property	$ 7,814,570	7,371,600	-	442,970	-	$ -
Sales	2,989,000	2,060,000	-	929,000	-	-
Transient Occupancy	825,000	825,000				
Other	781,000	781,000	-	-	-	-
Licenses and Permits	669,500	669,500	-	-	-	-
Fines and Forfeitures	302,500	185,000	102,500	15,000	-	-
Intergovermental	1,748,156	10,000	-	1,738,156	-	-
Interest and Rents	506,300	419,100	54,900	16,000	1,100	15,200
Charges for Services	8,507,500	348,600	8,158,900	-	-	-
Other	596,850	258,400	305,600	3,100	-	29,750
Transfers In from Other Funds	8,564,774	2,531,630	505,600	-	793,600	4,733,944
Total Revenues	**$ 33,305,150**	**15,459,830**	**9,127,500**	**3,144,226**	**794,700**	**$ 4,778,894**



Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service	Capital Projects Funds
Administration						
City Council	$ 156,500	156,500	-			$ -
City Manager	317,200	317,200	-			
City Clerk	298,900	298,900	-			
City Attorney	245,600	245,600	-			
Human Resources	245,210	245,210	-			
Risk Management	235,500	235,500	-	-		
	1,498,910	1,498,910	-	-	-	-
Community Development						
Planning	252,550	252,550	-			
Economic Devpmnt	246,070	246,070	-			
Housing Services	247,950	40,900	-	40,000		167,050
Building & Safety	376,000	376,000	-	-		
City Engineer	172,800	172,800	-	-		
Developer Projects	200,000	200,000				
	1,495,370	1,288,320	-	40,000	-	167,050
Finance						
Finance	737,200	737,200	-	-		
Information Sys	438,700	438,700	-	-		
Utility Billing	461,900	461,900	-	-		
	1,637,800	1,637,800	-	-	-	-
Non Departmental	1,962,386	732,300	662,300	567,786	-	-
Debt Service	4,362,700	479,700	2,298,400	300,000	923,700	360,900
Parks & Recreation						
Recreation Prgms	614,420	614,420	-			
Sports Programs	49,500	49,500	-			
Aquatics Programs	451,400	451,400	-			
Senior Center	55,600	55,600	-			
	1,170,920	1,170,920	-	-	-	-

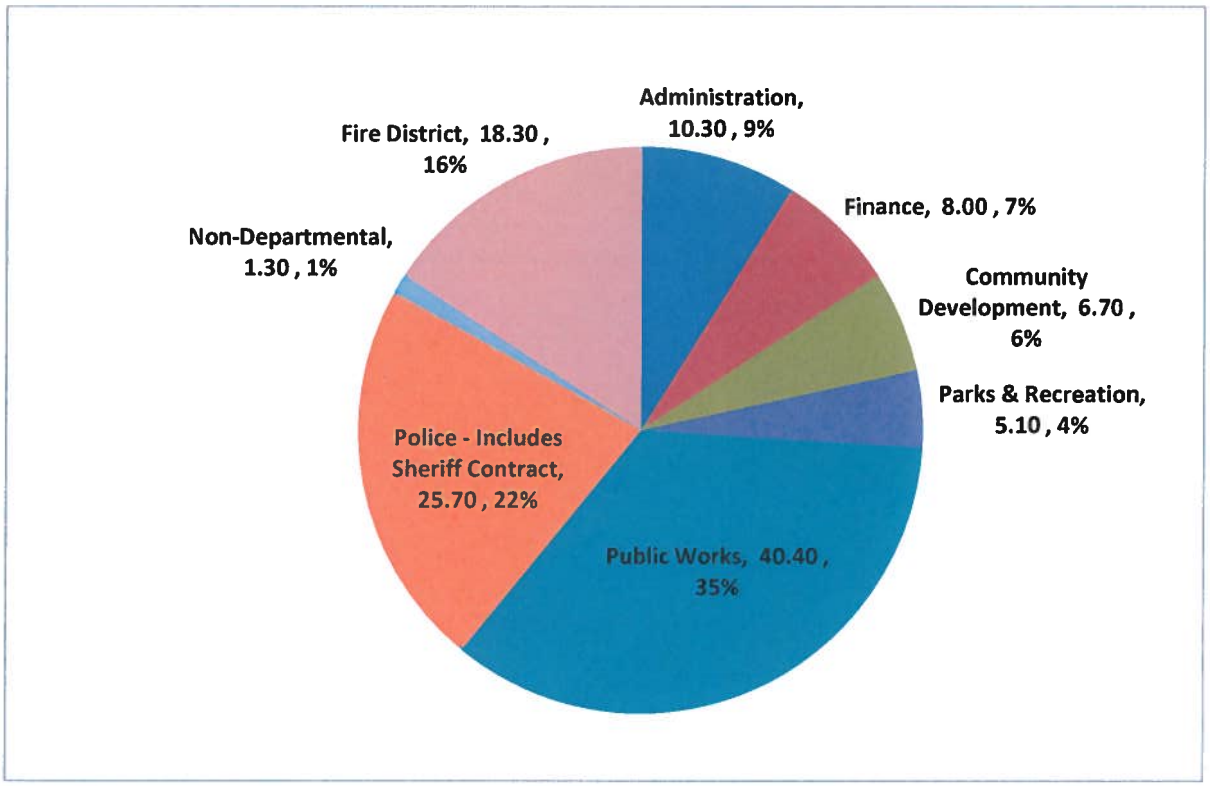
Budget Summary - Expenses

	Total All Funds	General Fund	Enterprise Funds	Special Revenue Funds	Debt Service	Capital Projects Funds
Police / Sheriff	5,665,930	5,560,830	-	105,100		
Public Works						
Capital Projects	**251,650**	251,650	-			
Streets & Roads	**1,086,800**	807,800	-	279,000		
Building Maint	**287,950**	287,950	-			
Parks Maintenance	**839,320**	839,320	-			-
Storm Drainage	**604,200**	263,600	-	340,600		
Storm Water quality	**261,200**	-	130,600	130,600		
Water Trtmnt Plant	**2,596,650**		2,596,650			
Water Distribution	**1,230,500**		1,230,500			
Wstewtr Trtmnt Plant	**2,913,400**		2,913,400			
Collections	**266,800**		266,800			
Solid Waste	**60,250**		60,250			
Pblc Wrks Admin	**438,400**	438,400	-	-		
Fleet Operations	**320,700**	320,700	-			
	11,157,820	**3,209,420**	**7,198,200**	**750,200**	**-**	**-**
Capital Improvement Pgm						
Program Expenses	**4,733,944**					**4,733,944**
Interfund Transfers	**4,933,944**		**1,843,618**	**2,296,870**		**793,456**
Total Budget	**$ 38,619,724**	**15,578,200**	**12,002,518**	**4,059,956**	**923,700**	**$ 6,055,350**

Budget Summary - Staffing

Full Time Equivalents (FTE)

Departments	Budget FY 09-10	Budget FY 10-11	Budget FY 11-12	Adopted 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	5.10
Public Works	37.70	31.70	34.60	40.40
Police - Includes Sheriff Contract	25.70	25.70	25.70	25.70
Non-Departmental	1.30	1.30	1.30	1.30
Fire District	18.30	18.30	18.30	18.30
Total Staffing	**127.30**	**114.30**	**116.30**	**115.80**



Transfers and Support Service Cost Allocations

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

1. General Fund support service activities including Finance, Information Technology, Human Resources, etc. This is explained in detail later in this section.
2. Debt Service expenses which are funded from the General Fund and Park Impact Fee Funds
3. Street Maintenance, Lighting & Landscaping Assessment District Administration, Storm Water and other expenses paid from one fund and reimbursed from a Special Revenue Fund.
4. 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	$ 1,585,200					1,585,200
Abandoned Vehicles	5,000					5,000
COPS Subvention	100,100					100,100
Capital Projects Pgm Admin	200,000					200,000
Gas Tax Fund Street Maint	264,000					264,000
Measure A Fund Reimb	278,600			430,600		709,200
Lighting & Landscaping Assessment District	28,300					28,300
Economic Development	66,600					66,600
Debt Service		793,600		75,000		868,600
Capital Projects - CIP					4,733,944	4,733,944
	2,527,800	793,600	-	505,600	4,733,944	8,560,944
Transfers Out						
Support Service Charges			66,800	1,514,600	3,800	$ 1,585,200
Lighting & Landscaping Assessment District			28,300			28,300
Economic Development				66,600		66,600
Capital Projects Pgm Admin						-
Debt Service	479,700		300,000	75,000	313,900	1,168,600
Storm Drain Expense			263,600			263,600
Street Sweeping			15,000			15,000
Storm Water Quality Pgm			130,600			130,600
Gen Fund Street Maint Gas Tax			264,000			264,000
Capital Projects - CIP			2,296,870	115,000	2,322,074	4,733,944
Abandoned Vehicle Abatement Pgm			5,000			5,000
COPS Subvention			100,100			100,100
Capital Projects Pgm Admin					200,000	200,000
	$ 479,700	-	3,470,270	1,771,200	2,839,774	$ 8,560,944

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
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 transfer of funds from the enterprise funds to the General Fund is 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 between the General Fund and other funds for various 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. A table of allocated support service costs followed by a description of services provided and the basis of the cost allocations is presented below.

Allocated Support Service Costs

	Transfers In	Transfers Out		
Support Services	**Total Support Service**	**Water Enterprise**	**Wastewater Enterprise**	**Other**
Finance	$238,000	89,500	126,700	$21,800
Human Resources	79,300	29,800	42,300	7,200
Information Technology	74,000	13,900	60,100	
Utility Billing	541,800	325,100	216,700	
Risk Management	58,100	23,000	30,400	4,700
Fleet / Vehicle Maintenance	75,600	54,700	20,900	
Building Maintenance	68,200	38,500	29,700	
Public Works Administration	450,200	171,200	242,100	36,900
TOTALS	**$1,585,200**	**745,700**	**768,900**	**70,600**

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, hardware 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 to the Enterprise Funds 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 operating reserves pursuant to the fiscal policy adopted by the City Council on April 19, 2007. The policy provides for several reserve categories and specifies annual contributions using various formulas, as explained below. However, during the three year period of the General Fund Structural Deficit Elimination Plan ending in fiscal year 2012-13, no additions to the reserves will be made due to lack of resources.

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

In a fiscal emergency, the City / Fire District shall use contingency and/or catastrophic reserves to pay expenditures caused by unforeseen emergencies or shortfalls caused by revenue declines, extraordinary opportunities to increase efficiency or to add value or to eliminate 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

Contingency Reserve

City General Fund reserve will grow by a minimum of 3% of the total salary of the Fund until it reaches 20% of the annual operating budget. The projected fund reserve balance at the end of fiscal year 2012-13 is $400,000.

Fire District Operations Fund reserve will grow by a minimum of 3% of the total salary of the Fire District Operations Fund until it reaches 20% of the Fund's annual operating budget. The projected fund reserve balance at the end of fiscal year 2012-13 is $847,000.

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

City General Fund reserve 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 2012-13 is $950,000.

Fire District Operations Fund Risk Reserve will be increased a minimum of $25,000 annually 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 2012-13 is $515,000.

Economic Development Reserve will only be used to further the City's adopted Economic Development program. It will be increased by a minimum of 10% each year, if resources are available, until it reaches $5.0 million. The projected reserve balance at the end of fiscal year 2012-13 is $220,000.

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.

City Reserve contributions will be made by each department, if resources are available, equal to 1% of its allocated annual salary budget. The projected reserve balance at the end of fiscal year 2012-13 is $0.

Fire District Reserves 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 2012-13 is $103,000.

Reserve Reporting - The Governmental Accounting Standards Board released Statement Number 54, Fund Balance Reporting and Governmental Fund type definitions, which provides for reporting fund balance for governmental fund types using five different components:

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 FY 10 11	Estimated FY 11 12	Proposed FY 12 13
General Fund				
Non - Spendable				
Senior Center Loan		1,570,946	1,331,700	1,371,700
Other Loans		17,667	17,667	17,667
Prepaid Items		37,330	37,330	37,330
Property Held for Resale		740,792	740,792	740,792
Restricted				
Tourist Business Improvement District		30,175	32,844	-
Rainy Day Accounts				
Contingency [1]	20% of budget or $3.1 Million	400,000	400,000	400,000
Catastrophy [1]	$2.0 Million	950,000	950,000	950,000
Committed				
Vehicle Replacement		375,800	315,800	236,400
Economic Development [1]	$5.0 Million	220,000	220,000	220,000
Technology [1]	$500,000	-	-	-
Retiree Hlth Care Benefits		96,600	96,600	-
General Plan Update		173,608	178,000	175,600
Other			91,000	85,000
Assigned				
Pavement Repair		400,000	400,000	400,000
Unassigned		4,297,381	5,379,374	5,438,248
Total		$ 9,310,299	10,191,107	$ 10,072,737

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

Reserves

	Fiscal Policy Target	Actual FY 10 11	Estimated FY 11 12	Proposed FY 12 13
Fire General Operations Fund				
Non Spendable		None	None	None
Restricted		None	None	None
Rainy Day Accounts				
Contingency	20% of budget or $799,200	847,000	847,000	847,000
Catastrophy	$500,000	500,000	500,000	500,000
Committed				
Technology	$100,000	100,000	100,000	100,000
Assigned		None	None	None
Unassigned		2,271,813	1,995,670	1,995,670
Total		$ 3,718,813	3,442,670	$ 3,442,670

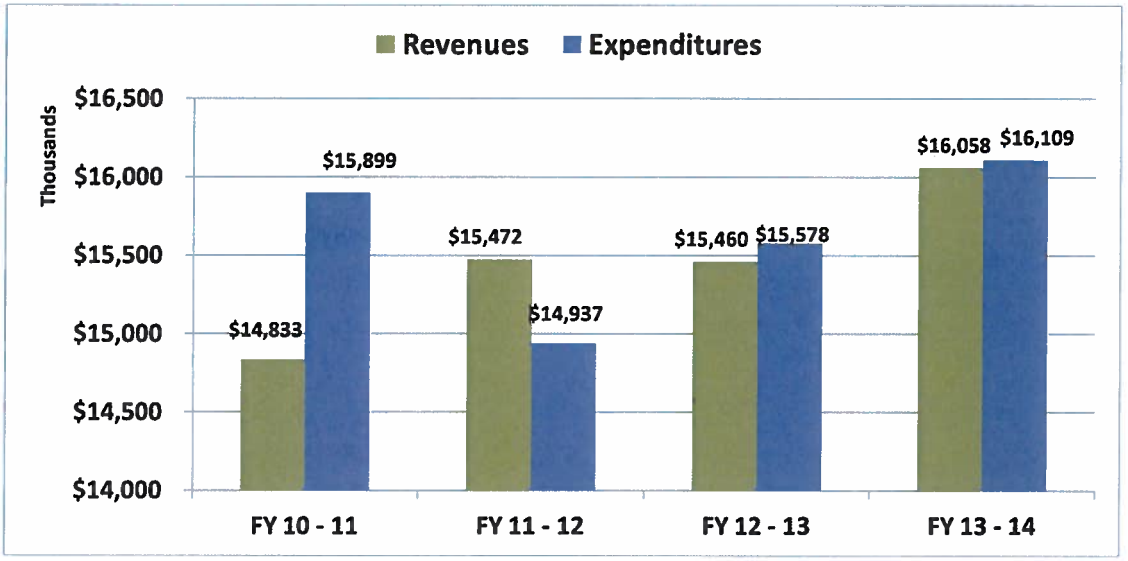
Fund Summaries

General Fund

Adopted Budget - Summary

36 Months Structural Deficit Elimination Plan (DEP)

	2nd Year - DEP		3rd Year - DEP	
	Budget	Estimated Actual	Adopted	Estimated
	FY 2011-12		FY 2012-13	FY 2013-14
Revenues	$ 12,873,500	13,091,374	12,928,200	$ 13,450,800
Interfund Transfers In	2,896,200	2,381,122	2,531,630	2,607,600
Total Sources	15,769,700	15,472,496	15,459,830	16,058,400
Expenditures	15,836,600	14,326,830	15,098,500	15,408,500
Interfund Transfers	610,600	610,600	479,700	700,000
Total Uses	16,447,200	14,937,430	15,578,200	16,108,500
Sources less Uses	(677,500)	627,700	(118,370)	(50,100)
Balance, Beginning	10,240,907	9,563,407	9,652,187	9,533,817
Balance, Ending	$ 9,563,407	10,191,107	9,533,817	$ 9,483,717

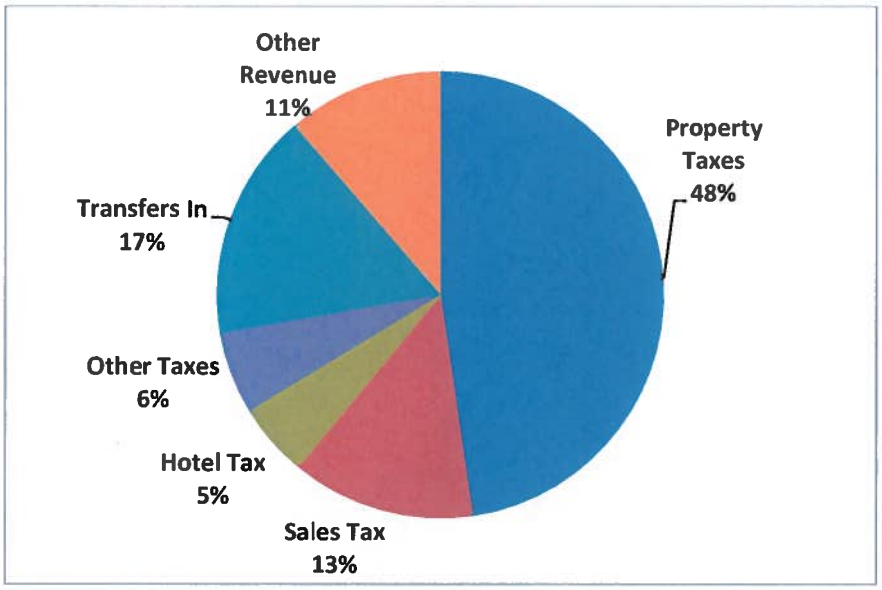


General Fund Revenues and Transfers

Description	Estimated Actual 2011-12	Adopted 2012-13	Estimated 2013-14
Property Taxes			
Current Secured	$ 5,754,600	5,750,000	$ 5,980,000
Current Unsecured	243,000	238,400	247,900
Supplemental	31,000	31,000	32,200
Prior Year	156,000	156,000	162,200
Homeowners Exemption	35,300	34,200	35,600
Property Transfer Tax	52,000	52,000	54,100
In Lieu of Vehicle License Fees	1,113,700	1,110,000	1,154,400
Total Property Taxes	7,385,600	7,371,600	7,666,400
Sales and Use Tax	2,056,880	2,060,000	2,142,400
Franchise Taxes			
Natural Gas	42,400	45,000	46,800
Electricity	149,300	150,000	156,000
Cable TV	260,000	270,000	280,800
Solid Waste	100,000	100,000	104,000
Total Franchise Taxes	551,700	565,000	587,600
Transient Occupancy Tax	790,000	825,000	882,800
Card Room Admission Tax	-	216,000	216,000
Licenses and Permits	433,030	669,500	689,600
Fines and Forfeitures	185,000	185,000	190,600
Intergovernmental Revenue	109,598	10,000	10,000
Interest and Rents	398,900	419,100	440,100
Charges for Services	343,719	348,600	359,100
Miscellaneous	836,947	258,400	266,200
Transfers In - Reimbursements	755,522	946,430	974,800
Transfes In - Support Services	1,625,600	1,585,200	1,632,800
TOTAL	$ 15,472,496	15,459,830	$ 16,058,400

Analysis of Major General Fund Revenues

Major tax revenues and interfund transfers comprise about 89% of the total General Fund revenue budget for fiscal year 2012-13 as follows:



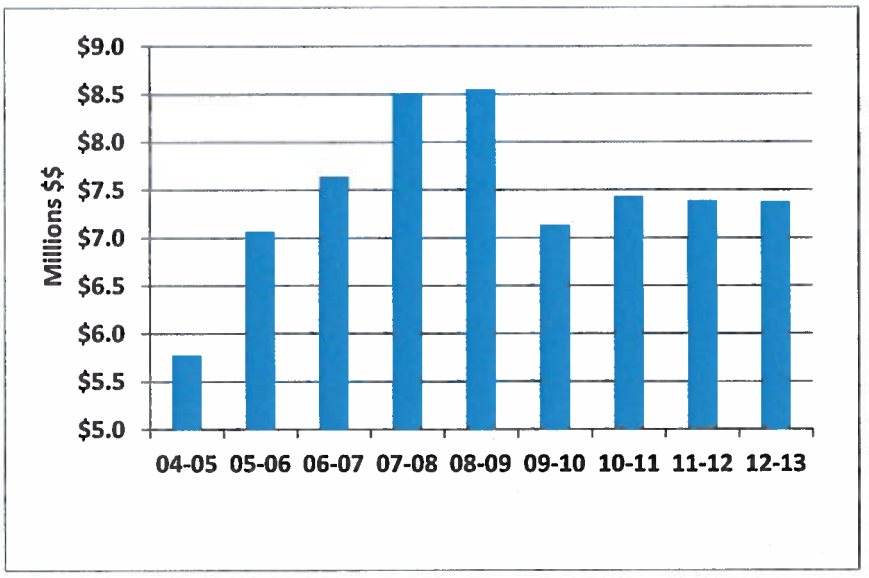
Revenue forecasting is used to predict resources available and accurate revenue forecasting is necessary to make sound service decisions. The General Fund provides core services to city residents that they depend on. A variety of different taxes are used to fund these services and it's very important 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 and 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.

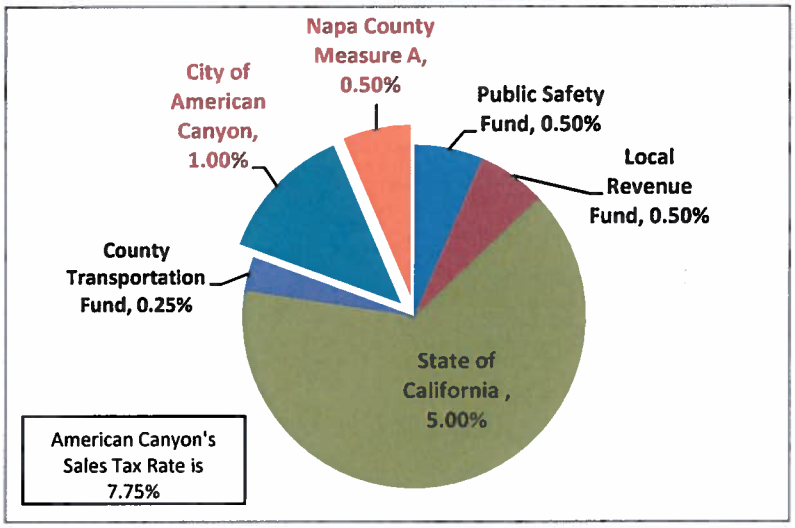
Property taxes, at 48% of total General Fund Budgeted Revenues for fiscal year 2012-13, are the single largest source of unrestricted revenues at $7.37 million. The property tax is derived from the 1% levy on assessed valuation of real property within the City. The City's receives about 28.5 cents of 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. Over the most recent three years, revenues have been stable. In fiscal year 2012-13, revenues were budgeted at the same level as the prior year.

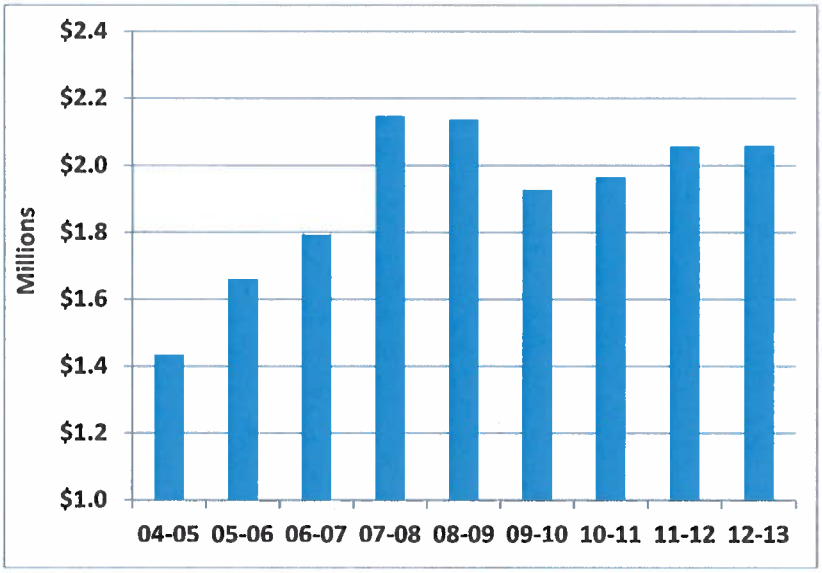


Sales Tax, at 13% of total General Fund Budgeted Revenues for fiscal year 2012-13, is the second largest source of unrestricted revenue at $2.06 million. The allocation of the State's 7.25% sales tax is indicated in the pie chart below. The City of American Canyon receives 1% of the total sales tax allocation 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. The tax is scheduled to sunset in 2018. Measure A taxes are accounted for in a special revenue fund.

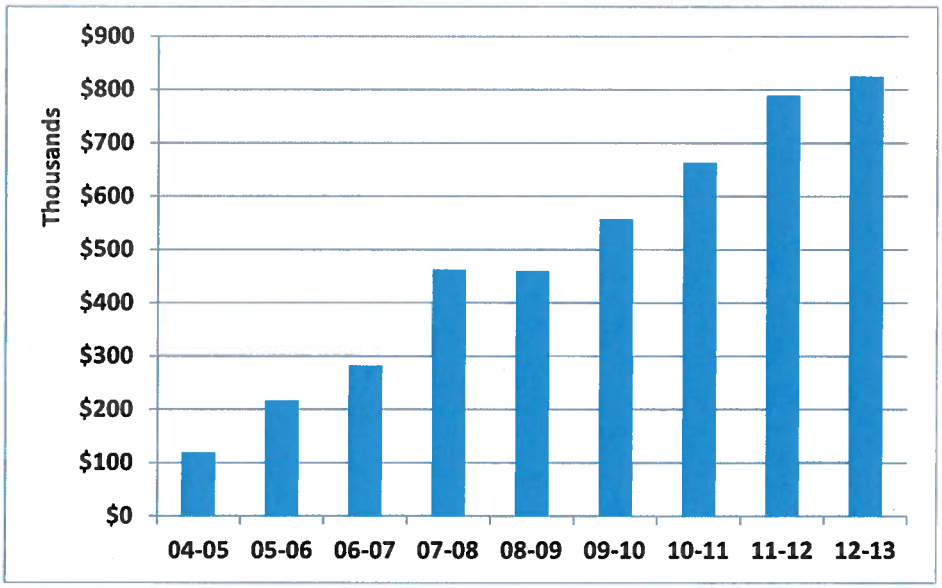


The sales tax rate in the City of American Canyon is 7.25%. A $1,000 taxable sale would result in a tax of $72.50 and the City would receive $10.00 as its share of the tax.

The sales tax budget projection for fiscal year 2012-13 is $2.06 million, which is virtually the same amount 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 continued their recovery in 2011-12 and were up 5% from the prior year due to a slowly improving economy.

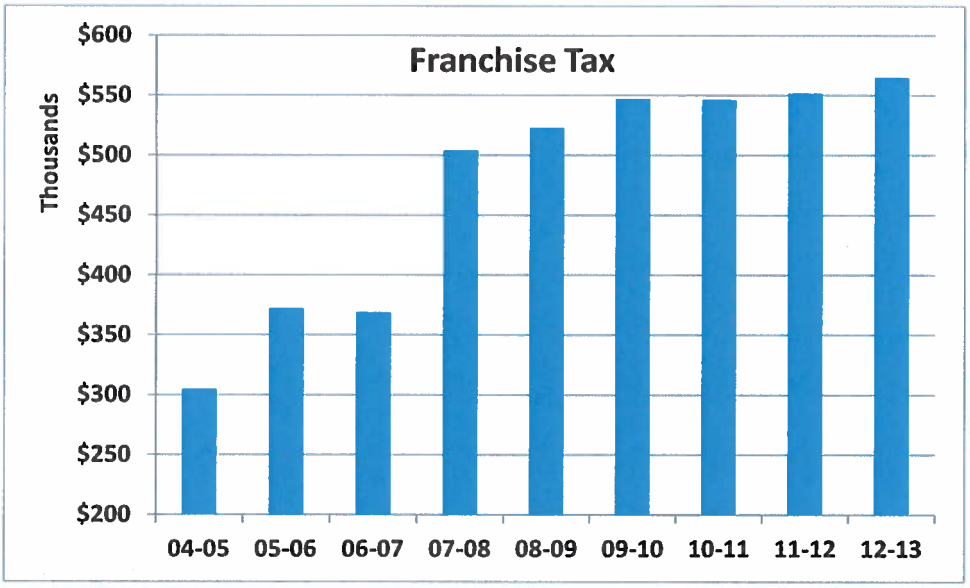


Transient Occupancy Tax has been a relatively small share of the City's general fund revenue budget. However, as illustrated by the chart below, dramatic improvements have been made. In 2011-12, revenues increased 19% for the second consecutive year. This is an impressive feat considering the slowly improving economy and small increases in other city revenues. A contributing factor has to be the marketing efforts of the County-wide Tourism Bureau Improvement District (TBID). It was formed in 2009-10 to enhance Napa Valley's position as North America's legendary wine, food and wellness capital. Funding comes from a 2% voluntary assessment on lodging revenues throughout the County which were effective July 2010. Revenues are shared between a County-wide group and a local component in each participating city. The County-wide marketing program receives 74% of revenues while the local program receives 25%. It is apparent that these efforts have had a positive impact in getting "more heads in beds" in American Canyon. Also contributing to increased revenues



was a 2% increase in the TOT rate that was effective January 2011. With this increase, American Canyon's rate of 12% matches the other Napa County cities.

Franchise Taxes These taxes are collected by the City in accordance with franchise agreements for electricity, natural 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. In 2011-12, the City received $551,700, about a 1% increase over the prior year. In 2007-08, revenues first exceeded $500,000 and have had modest annual increases averaging just over 2% since then. They have been a very stable source of revenue for the General Fund.



Interfund Transfers at $2.54 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 Transfers for reimbursement of qualifying expenses.

Support service expenses are incurred for various administrative and service activities charged to the general fund and allocated to other 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.

Interfund transfers are more fully described in the Cost Allocations and Interfund Transfers budget narrative.

General Fund Expenditures and Transfers

	Estimated Actual FY 2011-12	Adopted FY 2012-13	Estimated FY 2013-14
General government			
City Council	$ 143,100	156,500	159,200
City Manager	332,200	317,200	322,800
City Clerk	281,900	298,900	304,100
City Attorney	290,130	245,600	253,000
Senior Multi Purpose Center	26,300	55,600	56,600
Finance / Accounting	656,900	737,200	750,100
Human Resources	240,000	245,210	237,900
Information Technology	378,200	438,700	431,000
Utility Billing	455,500	461,900	470,000
Risk Management	242,300	235,500	239,600
Non Departmental	627,700	732,300	745,100
Police services	5,342,700	5,560,830	5,727,700
Planning			
Planning	337,600	252,550	257,000
Housing Services	99,200	40,900	41,600
Building & Safety	419,500	376,000	382,600
City Engineer	309,500	172,800	175,800
Developer Projects		200,000	203,500
Economic development	168,900	246,070	250,400
Recreation			
Recreation	469,800	614,420	625,200
Sports	35,000	49,500	50,400
Aquatics	394,100	451,400	459,300
Public works			
Capital Projects Admin	240,900	251,650	256,100
Capital Projects Transfer	71,500		
Public Works Admin	460,300	438,400	446,100
Fleet Maintenance	320,800	320,700	326,300
Streets and Roads	834,700	807,800	821,900
Park Maintenance	672,300	839,320	854,000
Building Maintenance	264,200	287,950	293,000
Storm Drain	211,600	263,600	268,200
Debt Service	610,600	479,700	700,000
Total General Fund Expenses	$ 14,937,430	15,578,200	$ 16,108,500

Special Revenue Funds

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Storm Drainage - Measure A, Fund			
Revenues			
Sales & Use Tax	$ 740,153	668,682	$ 929,000
Total Revenues	740,153	668,682	929,000
Expenditures / Interfund Transfers			
Contracted Services / OPEB			10,200
Interfund Transfers			
General Fund	261,074	364,590	345,400
Wastewater Fund Storm Water Qua	143,832	13,200	130,600
Wastewater Fund Debt Service	300,000	300,000	300,000
Capital Improvement Program Fund	24,045	11,200	142,800
Total Expenditures / Transfers	728,951	688,990	929,000
Change in Fund Balance	11,202	(20,308)	-
Est Beginning Fund Balance	9,106	20,308	-
Estimated Ending Fund Balance	$ 20,308	-	$ -

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

Gas Tax Fund			
Revenues			
Traffic Congestion Relief			
Gas Tax	436,275	444,100	440,300
Interest	2,773	5,100	4,800
Transfers In	34,401		
Total Revenues	473,449	449,200	445,100
Interfund Transfers			
General Fund Streets Division	214,000	214,000	264,000
Capital Improvement Program Fund		302,400	956,214
Transfer to Other Funds	12,635		
Total Transfers	226,635	516,400	1,220,214
Change in Fund Balance	246,814	(67,200)	(775,114)
Est Beginning Fund Balance	621,708	868,522	801,322
Estimated Ending Fund Balance	$ 868,522	801,322	$ 26,208

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

Special Revenue Funds

Abandoned Vehicle Abatement Fund

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues			
Abandoned Vehicle Enforcement	$ 22,154	14,800	$ 15,000
Interest	275	300	200
Total Revenues	22,429	15,100	15,200
Expenditures / Transfers			
Supplies	9,552		
Interfund Transfer General Fund	9,162	1,700	5,000
Total Expenditures / Transfers	18,714	1,700	5,000
Change in Fund Balance	3,715	13,400	10,200
Est Beginning Fund Balance	36,299	40,014	53,414
Estimated Ending Fund Balance	$ 40,014	53,414	$ 63,614

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

Community Development Block Grant Loan Repayment Fund

Revenues			
Interest and Rents	$ 208	178	$ 100
Other	25,538	3,555	3,100
Transfer in From General Fund			
Total Revenues	25,746	3,733	3,200
Expenditures			
Professional Services			35,000
Program Expenses	76,853	1,804	5,000
Total Expenditures	76,853	1,804	40,000
Change in Fund Balance	(51,107)	1,929	(36,800)
Est Beginning Fund Balance	89,506	38,399	40,328
Estimated Ending Fund Balance	$ 38,399	40,328	$ 3,528

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

Special Revenue Funds

Citizens Options for Public Safety (COPS) Fund

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues			
Intergovernmental Revenue	$ 100,107	114,703	$ 100,000
Interest	114	268	100
Total Revenues	100,221	114,971	100,100
Expenditures / Transfers			
Personnel Expense			
Transfers to General Fund - Police	100,220	100,721	100,100
Total Expenditures / Transfers	100,220	100,721	100,100
Change in Fund Balance	1	14,250	-
Est Beginning Fund Balance		1	14,251
Estimated Ending Fund Balance	$ 1	14,251	$ 14,251

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

Newell Park Open Space Preserve Fund

Revenues			
Interest and Rents	$ 9,904	9,965	$ 9,900
Other			
Total Revenues	9,904	9,965	9,900
Expenditures			
Program Expenses	26		4,000
Total Expenditures	26	-	4,000
Change in Fund Balance	9,878	9,965	5,900
Est Beginning Fund Balance	36,299	46,177	56,142
Estimated Ending Fund Balance	$ 46,177	56,142	$ 62,042

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

Special Revenue Funds

La Vigne Open Space Maintenance Fund

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues			
Interest	$ 746	816	$ 900
Total Revenues	746	816	900
Expenditures / Transfers			
General Repairs & Maintenance	2,350		2,500
Total Expenditures / Transfers	2,350	-	2,500
Change in Fund Balance	(1,604)	816	(1,600)
Est Beginning Fund Balance	179,740	178,136	178,952
Estimated Ending Fund Balance	$ 178,136	178,952	$ 177,352

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

Lighting & Landscaping Assessment District - All Zones

Revenues			
Zone 1	$ 128,700	119,000	$ 121,660
Zone 2	240,200	222,800	223,976
Zone 3	98,200	98,600	97,334
Total Revenues	467,100	440,400	442,970
Expenditures / Transfers			
Zone 1	133,250	148,730	$ 168,007
Zone 2	339,400	228,700	250,394
Zone 3	36,800	54,800	142,885
Total Expenditures	509,450	432,230	561,286
Change in Fund Balance	(42,350)	8,170	(118,316)
Est Beginning Fund Balance	1,621,287	1,578,937	1,587,107
Estimated Ending Fund Balance	$ 1,578,937	1,587,107	$ 1,468,791

Lighting & Landscaping District fund accounts for the maintenance expenses of all 3 zones which are paid for through property tax assessments placed on owners annual tax bill

Special Revenue Funds

Safe Route to Schools

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues			
Other Federal Grants	$ -		$ 409,090
Total Revenues	-	-	409,090
Expenditures / Interfund Transfers			
Transfer Out to GG CIP Fund			
Theresa Avenue SR2S			409,090
Total Expenditures / Transfers	-	-	409,090

This fund accounts for federal funds received to enable and encourage children to walk and bicycle to school, to make it safer, and to reduce traffic and air pollution in the vicinity of schools.

Association of Bay Area Governments

Revenues			
Other Federal Grants			$ 10,290
Total Revenues	-	-	10,290
Interfund Transfers			
Transfer Out ot GG CIP Fund			
Trash Capture Project PW12-0400			10,290
Total Transfers	-	-	10,290

This project is funded by American Reinvestment and Recovery Act and administered by the Assocation of Bay Area Governemtns for the Bay Area-wide Trash Capture Demonstration Project to retrofit and /or improve storm drainage infrastructure to address trash pollution in the San Francisco Bay area and local creeks.

Propostion 1B

Revenues			
Other State Grants			$ 99,644
Total Revenues	-	-	99,644
Interfund Transfers			
Transfer Out ot GG CIP Fund			
Annual Pavement Mgmt Sys Project TR12-0100			99,644
Total Transfers	-	-	99,644

In 2006, California voters approved Prop 1B which established $2 billion in potential funding for local streets and roads. These funds are distributed by formula to cities and counties throughout the state.

Special Revenue Funds

Regional Surface Transportation Program

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues			
Other Federal Grants			$ 243,000
Total Revenues	-	-	243,000
Interfund Transfers			
Transfer Out ot GG CIP Fund			
Napa Junction Elementary School Area			
Pedestrian Improvements TR12-0300			243,000
Total Transfers	-	-	243,000

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

Surface Transportation Program

Revenues			
Other Federal Grants			$ 200,000
Total Revenues	-	-	200,000
Interfund Transfers			
Transfer Out ot GG CIP Fund			
Theresa Ave SR2S, Phase 3, TR13-0100			200,000
Total Transfers	-	-	200,000

This fund accounts for projects on Federal-aid highway, including National Highway System, bridge projects on any public road, transit capital projects, and bus terminals and facilities. This fund is subject to the overal Federal Aid obligation limitation.

Transportation Development Act

Revenues			
Other Federal Grants			$ 175,832
Total Revenues	-	-	175,832
Interfund Transfers			
Transfer Out ot GG CIP Fund			
Broadway Improvement (South) TR07-0600			175,832
Total Transfers	-	-	175,832

This fund accounts for the development and support of public transportation needs. TDA funds are allocated by the California Department of Transportation based on population, taxable sales and transit performance.

Special Revenue Funds

San Francisco Bay Trail

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues			
Other State Grants			$ 60,000
Total Revenues	-	-	60,000
Interfund Transfers			
Transfer Out ot GG CIP Fund			
NRT-Kensington Way-Kimberely park			
Bay Trail PR09-0100			60,000
Total Transfers	-	-	60,000

The San Francisco Bay Trail Project administers a grant program in partnership with the Costal Conservancy to further the completion of the remaining gaps in the Bay Trail for planning, design and construction of Bay Trail segments

American Canyon Road East Assessment District

Capital Project Expenditures			
West AmCan Road - James to SR29			
TR09-0100		13,100	
AmCan Rd East Pavement Reconstruction			
TR070400			100,000
Total Transfers	-	13,100	100,000
Change in Fund Balance	-	(13,100)	(100,000)
Est Beginning Fund Balance		2,536,500	2,523,400
Estimated Ending Fund Balance	$ -	2,523,400	$ 2,423,400

This budget presented for informational purposes only and is not part of the City's budget. The American Canyon Assessment District issued bonds to finance major street and road realignments and improvements of the American Canyon Road East. These bonds are secured by special assessments levied against properties within the District. The City has a fiduciary responsibility only to account for District Activities.

Capital Project Funds

Parks Impact Fee Fund

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues / Transfers			
Impact Fees	$ 19,968	18,400	$ 7,000
Interest	3,912	3,120	3,800
Interfund Transfer In	61,334	3,080	
Total Revenues / Transfers	85,214	24,600	10,800
Expenditures / Transfers			
Professional Services			
Transfer to General Fund			
Transfer to Debt Service Fund	315,000	315,000	313,900
Transfer to Other CIP Project Funds	11,802	3,260	226,737
Total Expenditures / Transfers	326,802	318,260	540,637
Change in Fund Balance	(241,588)	(293,660)	(529,837)
Estimated Beginning Fund Balance	1,099,643	858,055	564,395
Estimated Ending Fund Balance	$ 858,055	564,395	$ 34,558

Traffic Impact Fee Fund

Revenues			
Impact Fees	$ 107,834	31,974	$ 10,000
Capacity Mitigation Fee	$ 79,650		
Interest	9,300	10,624	9,300
Miscellaneous			
Total Revenues	196,784	42,598	19,300
Expenditures / Transfers			
Other Professional Services		275,863	-
Major Capital Improvements			-
Transfer to Other CIP Project Funds	5,464	952	355,719
Total Expenditures	5,464	276,815	355,719
Change in Fund Balance	191,320	(234,217)	(336,419)
Estimated Beginning Fund Balance	2,127,060	2,318,380	2,084,163
Estimated Ending Fund Balance	$ 2,318,380	2,084,163	$ 1,747,744

Capital Project Funds

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Civic Facilities Impact Fee Fund			
Revenues			
Impact Fees	$ 41,879	30,225	$ 12,750
Interest	1,342	586	100
Miscelleanous Revenue	5,011		
Total Revenues	48,232	30,811	12,850
Expenditures / Transfers			
Transfer to General Fund			
Transfer to Other CIP Project Funds	86,823		
Debt Service	45,424	39,574	47,000
Total Expenditures	132,247	39,574	47,000
Change in Fund Balance	(84,015)	(8,763)	(34,150)
Estimated Beginning Fund Balance	(1,222,118)	(1,306,133)	(1,314,896)
Estimated Ending Fund Balance	$ (1,306,133)	(1,314,896)	$ (1,349,046)
Affordable Housing Fund			
Revenues / Transfers			
Interest	$ 3,335	3,782	$ 2,000
Total Revenues	3,335	3,782	2,000
Expenditures			
Personnel Expenses	56,259	66,829	54,000
Professional Services	107,615	59,643	109,250
Special Department Expenses	322		
Miscellaneous Services	4,361	2,249	
Interfund Transfer Support Services			3,800
Total Expenditures	168,557	128,721	167,050
Change in Fund Balance	(165,222)	(124,939)	(165,050)
Estimated Beginning Fund Balance	1,606,484	1,441,262	1,316,323
Estimated Ending Fund Balance	$ 1,441,262	1,316,323	$ 1,151,273 *

* Includes Unspendable Fund Balance due to purchase of property held for resale - $552,760

Debt Service Funds

2002 Lease Revenue / Gym & Aquatic Center

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues / Transfers			
Interfund Transfers In	$ 315,000	315,000	$ 313,900
Interest	547	577	400
Total Revenues	315,547	315,577	314,300
Expenditures / Transfers			
Professional Services	4,360	6,110	4,600
Principal	190,000	195,000	200,000
Interest	123,495	116,750	109,700
Total Expenditures / Transfers	317,855	317,860	314,300
Change in Fund Balance	(2,308)	(2,283)	-
Estimated Beginning Fund Balance	321,084	318,776	316,493
Estimated Ending Fund Balance	$ 318,776	316,493	$ 316,493

Cabernet Village - City Hall Lease Fund

Revenues / Transfers			
Interest	$ 1,070	1,335	$ 700
Transfers From General Fund	475,800	475,800	345,000
Total Revenues	476,870	477,135	345,700
Expenditures			
Principal	180,000	185,000	195,000
Interest	296,235	288,063	279,700
Total Expenditures	476,235	473,063	474,700
Change in Fund Balance	635	4,072	(129,000)
Estimated Beginning Fund Balance	128,300	128,935	133,007
Estimated Ending Fund Balance	$ 128,935	133,007	$ 4,007

Debt Service Funds

Broadway Property Debt Service Fund

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Revenues / Transfers			
Interest	$ 2	3	
Transfers From General Fund	134,800	134,800	134,700
Total Revenues	134,802	134,803	134,700
Expenditures			
Principal	93,300	97,547	102,000
Interest	41,380	37,134	32,700
Total Expenditures	134,680	134,681	134,700
Change in Fund Balance	122	122	-
Estimated Beginning Fund Balance	478	600	722
Estimated Ending Fund Balance	$ 600	722	$ 722

Enterprise Funds

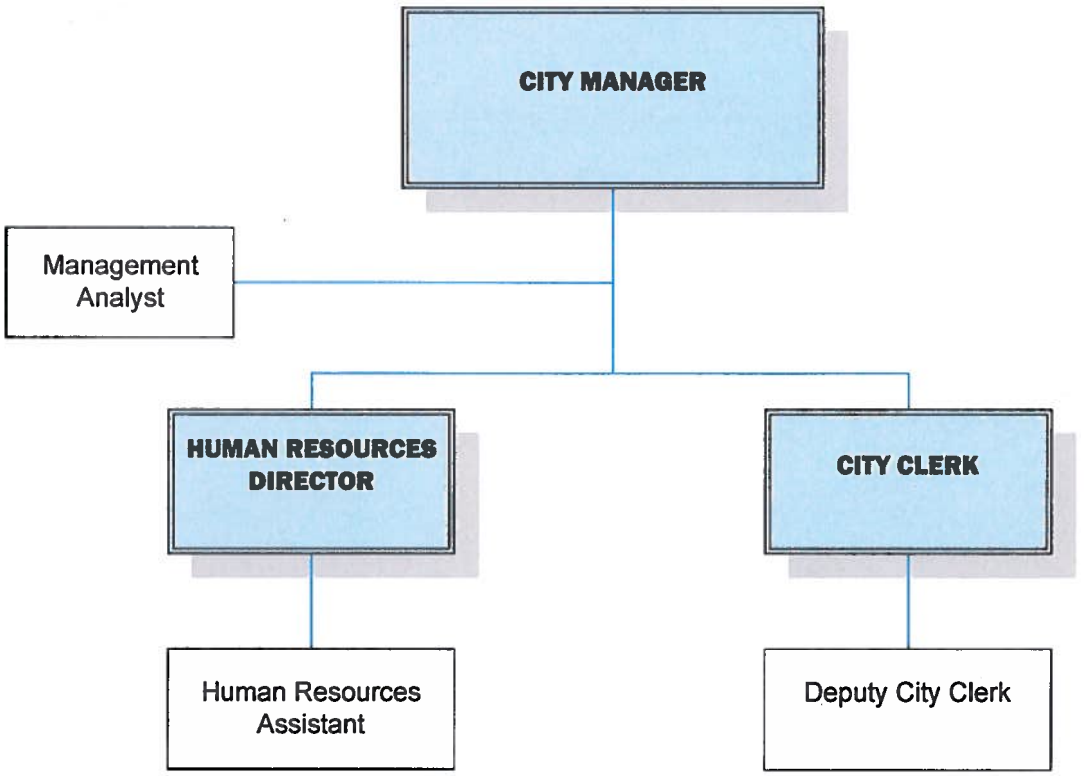
	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Water Enterprise Fund			
Revenues and Tranfers			
Water Service Charges	$ 4,537,400	4,409,900	$ 4,460,600
Service Application Fee	30,400	30,800	34,400
Reconnect Fee	13,000	9,500	7,000
Meter Installation Fee	13,400	13,300	3,000
Water Penalties	52,300	52,000	50,000
Interest Earnings	15,500	38,600	32,100
Other Miscellaneous Revenues	12,300	140,900	5,600
Make Whole Agreement	58,700	58,700	60,000
Total Revenues	4,733,000	4,753,700	4,652,700
Expenses and Transfers			
Division			
Treatment Plant	2,676,800	2,896,400	2,596,650
Water Distribution	848,000	893,300	1,230,500
Non Departmental Transfers	283,100	400,200	380,300
Debt Service	200,300	85,800	302,100
Capital Projects			115,000
Total Expenses - Operating	$ 4,008,200	4,275,700	$ 4,624,550
Water Capacity Fee Fund			
Revenues and Tranfers			
Water Capacity Fees	$ 1,192,800	751,700	$ 205,000
Interest	21,100		-
Miscellaneous	7,800	900	
Transfers in - Grant	114,200	54,900	
Total Revenues	1,335,900	807,500	205,000
Expenses and Transfers			
Professional Services			
Debt Service	1,042,600	2,198,300	1,248,700
Interfund Transfer to Water CIP	607,100	7,853	1,226,220
Interfund Transfer to Other Funds	54,900		
Depreciation / Amortization	616,000	716,400	
Total Expenditures / Transfers	$ 2,320,600	2,922,553	$ 2,474,920

Enterprise Funds

	FY 2010 11 Actual	FY 2011 - 12 Estim Actual	FY 2012-13 Adopted
Wastewater Enterprise Fund			
Revenues and Transfers			
Wastewater Service Charges	$ 3,476,800	3,537,600	$ 3,643,700
Industrial Inspection Fee	5,400	800	200
Wastewater Penalties	51,200	51,000	52,500
User Fee/Discharge Fee	20,500	9,600	10,000
Interest Earnings	15,600	17,000	17,800
Other Miscellaneous Revenues	2,200		
Total Revenues	3,571,700	3,616,000	3,724,200
Interfund Transfers In			
Transfers In - Storm Wtr Qual- Meas A	143,800	110,350	130,600
Transfers In - Debt Service - Meas A	300,000	300,000	300,000
	443,800	410,350	430,600
Total Revenues and Transfers In	$ 4,015,500	4,026,350	$ 4,154,800
Expenses and Transfers			
Treatment Plant	2,531,000	2,911,900	2,838,400
Collections	213,000	371,600	266,800
Storm Water quality	148,200	110,350	130,600
Solid Waste Management	77,400	43,100	60,250
Non Departmental - Utility Billing	188,700	218,400	282,000
Debt Service	237,700	241,000	241,100
Depreciation	779,500	710,589	
Transfer To Wstewater Debt Reserve			75,000
Total Expenses - Operating	$ 4,175,500	4,606,939	$ 3,894,150
Wastewater Capacity Fee Fund			
Revenues and Tranfers			
Capacity Fees	$ 433,600	5,905	$ 35,000
Interest	46,200		5,000
Total Revenues	479,800	5,905	40,000
Expenses and Transfers			
Professional Services	900		
Debt Service	497,100	496,500	506,500
Interfund Transfer to Wastewater CIP		61,045	420,223
Interfund Transfer to Water CIP	685,400		
Interfund Transfer to General Fund	27,400		
Interfund Transfer to General Cap Projs Fund			82,175
Total Expenditures / Transfers	$ 1,210,800	557,545	$ 1,008,898

Department Summaries

ADMINISTRATION



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.

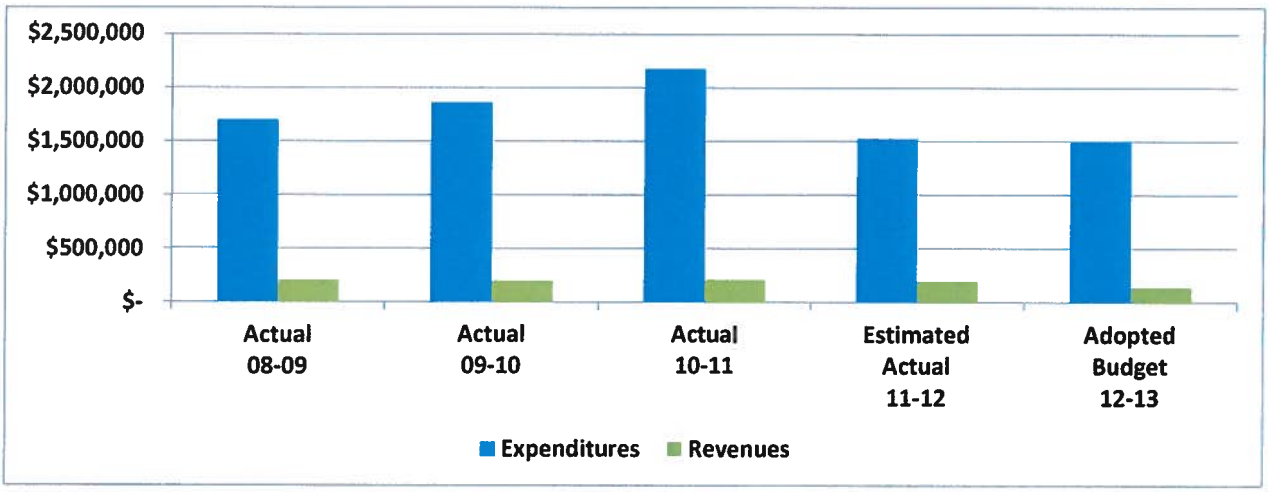
Administration Department General Fund Summary

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 773,904	843,614	787,874	789,793	$ 704,200
Supplies & Services	915,498	979,042	1,389,942	739,745	794,710
Transfers Out	11,500	39,900	-	-	-
Total for Department	**$ 1,700,902**	**1,862,556**	**2,177,816**	**1,529,538**	**$ 1,498,910**
Revenues / Funding Sources (See Division for details)					
City Clerk	1,402	200	5,010	11,260	100
Human Resources	133,100	131,000	124,475	81,700	79,300
Risk Management	69,900	67,032	86,225	113,420	58,100
Department Funding Sources	**$ 203,000**	**198,032**	**210,700**	**195,120**	**$ 137,400**

Division Staffing	**Budget**	**Budget**
Full Time Positions	**11-12**	**12-13**
City Council	5.00	5.00
City Manager	1.65	2.15
City Clerk	1.40	1.40
Human Resources	2.00	1.50
Total Staff Full Time Equivalent	10.05	10.05

Comments

In fiscal year 2011-12, the Management Analyst was budgeted at 50% In Human Resources. For fiscal year 2012-13, she was returned to the City Manager Division. The HR Director was budgeted at half time in the HR Division



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

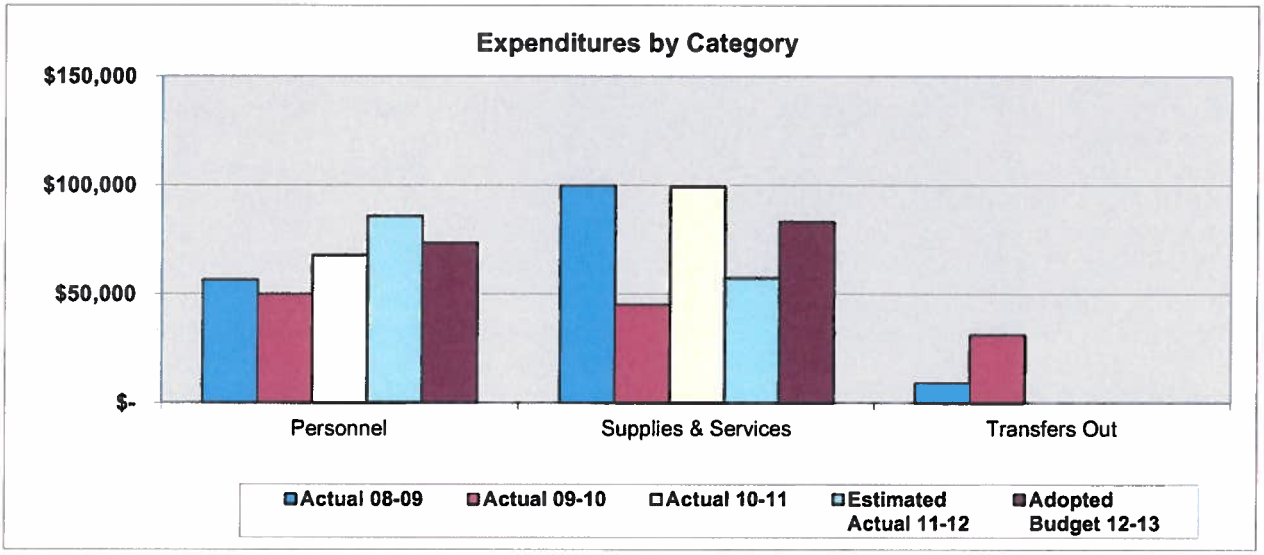
Goals and Accomplishments: In the spring of each year, in conjunction with the annual budget preparation processing, the City Council and Senior Management Staff from all departments hold a series of meetings to establish goals and objectives for the upcoming fiscal year. Once determined, the Goals and 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 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 56,403	49,870	67,792	85,852	$ 73,400
Supplies & Services	99,797	45,089	99,251	57,227	83,100
Transfers Out	9,000	31,200			
Division Total	**$ 165,200**	**126,159**	**167,043**	**143,079**	**$ 156,500**
Revenues					
Division Total	-	-	-	-	-

Division Staffing	Budget 11-12	Adopted 12-13	Comments
Full Time Positions			
City Council Members	5.00	5.00	
Total Full Time Equivalent	**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 2011-2012

- Encouraged Community Engagement and Involvement through the use of bi-monthly City Manager's Friday Update newsletters, quarterly community surveys on the City's website, and expanded use of other social media tools.
- Recruited youth to participate in City Commissions and Committees
- Began the Civic Engagement Process for use in moving forward the Highway 29 Priority Development Area
- Explored developing groundwater supply sources
- Began Civic Engagement Process for analysis of the Clark Ranch West Master Plan

Goals for Fiscal Year 2012-2013

- Conduct comprehensive Community Engagement to help identify a renewed vision for Community Goals and Identity for the next 10-20 years
- Complete Civic Engagement Process and prepare a draft Master Plan for Clarke Ranch West
- Establish policies for expanded use of Social Media
- Adopt a Civic Engagement Process for use in moving forward the Highway 29 Priority Development Area
- Hire an Economic Development Specialist and initiate the development of a Strategic Economic Development Plan.
- Hire consultant, complete plans and be ready to construct access to Newell Open Space
- Conduct Town Hall Meetings with specific interest groups or at unique locations to discuss community interests.
- Facilitate increased involvement between American Canyon businesses, the Chamber of Commerce and the City by conducting two Business Roundtable Forums, creating a Tourism Marketing Plan and training businesses about enhanced use of Internet Search Engine Maps and Social Media.

Administration — City Manager

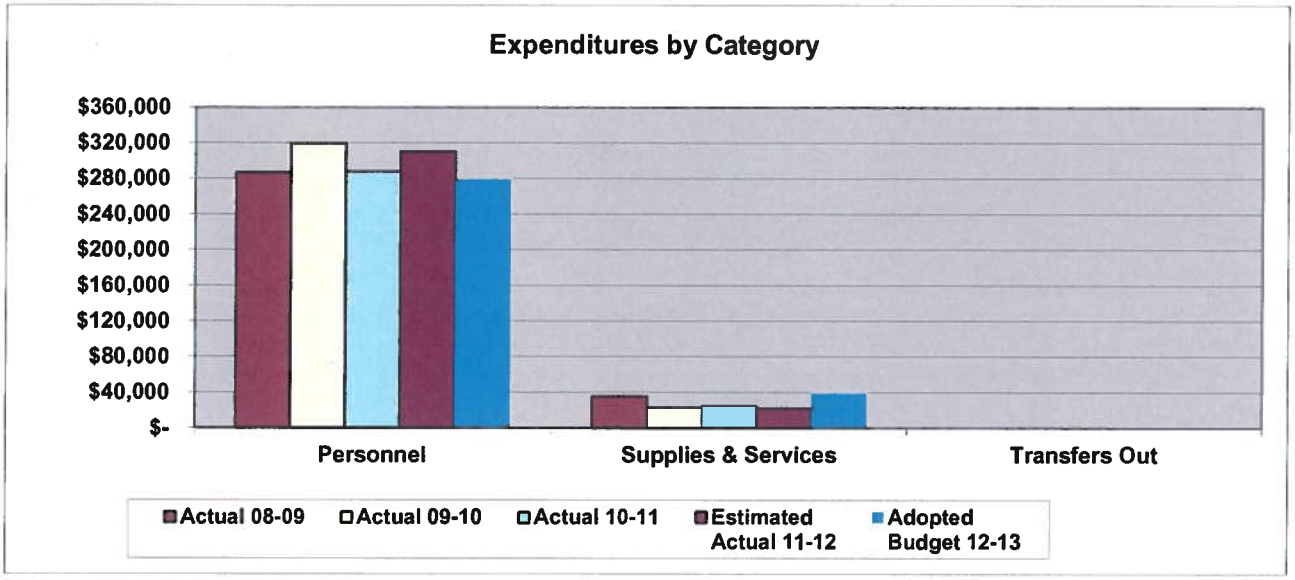
Mission: Under Direction of the City Council, runs the City

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 286,785	319,497	287,905	310,209	$ 278,700
Supplies & Services	35,246	22,744	24,440	21,987	38,500
Transfers Out	-	-			
Division Total	$ 322,031	342,241	312,345	332,196	$ 317,200
Revenues					
Division Total	$ -	-	-	-	$ -

Division Staffing	Budget 11-12	Adopted 12-13
Full Time Positions		
City Manager	0.35	0.35
Management Analyst	0.50	1.00
City Clerk	0.50	0.50
Deputy City Clerk	0.30	0.30
Total Full Time Equivalent	1.65	2.15

Comments

In fiscal year 2011-12, the Mgmt Analyst was budgeted half time in the HR budget following the retirement of the HR Director. In fiscal year 2012-13, the Management Analyst was budgeted at 100% in the City Manager Division.



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 2011-2012

- Acquired necessary equipment and software to enhance civic engagement and establish protocols for their use – Granicus E-Comment and Mobile Encoder

Goals for Fiscal Year 2012-2013

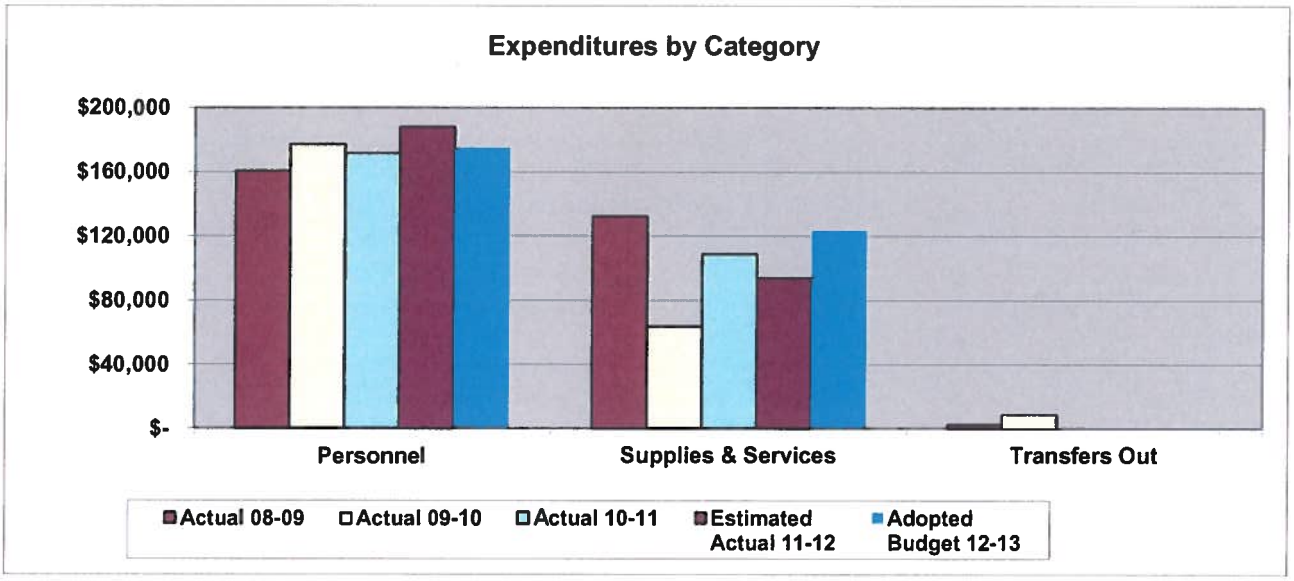
- Revise Citywide Records Program to function more efficiently to allow easier access to City records
- Conduct a Comprehensive Code Analysis and Review (Legal Review) of the City of American Canyon Municipal Code and use Results of Report to Amend the Code appropriately

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 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 160,623	177,272	171,732	188,023	$ 175,300
Supplies & Services	132,385	63,691	108,810	93,861	123,600
Transfers Out	2,500	8,700			
Division Total	$ 295,508	249,663	280,542	281,884	$ 298,900
Revenues					
Division Total	$ 1,402	200	5,010	11,260	$ 100

Division Staffing	Budget 11-12	Budget 12-13	Comments
Full Time Positions			
City Manager	0.20	0.20	
City Clerk	0.50	0.50	
Deputy City Clerk	0.70	0.70	
Total Full Time Equivalent	1.40	1.40	



City Attorney

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.

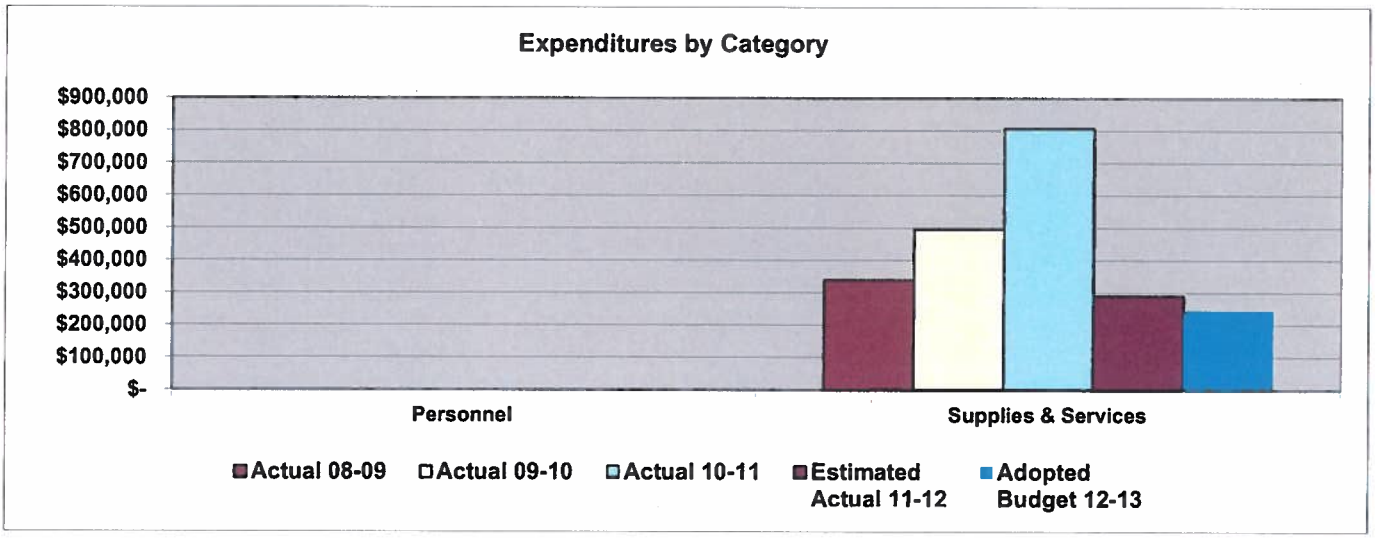
The city attorney also acts as a legal adviser for city officials. This typically involves attending city meetings and fielding questions from city department heads concerning legal issues.

Administration — City Attorney

Mission: To provide legal services to the City

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel					
Supplies & Services	$ 339,241	495,705	807,877	290,155	$ 245,600
Division Total	$ 339,241	495,705	807,877	290,155	$ 245,600
Revenues					
Division Total	$ -	-	-	-	$ -

Division Staffing	Budget 11-12	Budget 12-13	Comments
Full Time Positions			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 2011-2012

- Developed a City-wide Employee Training Plan
- Completed the Council's goal to develop new City Manager evaluation forms and process
- Changed Workers Compensation carriers that resulted in a savings of over $55,000 in FY 2012-2013.

Goals for Fiscal Year 2012-13

- Begin negotiations for a new labor contract to be effective July 1, 2013.
- Implement two – three employee wellness measures.
- Working with the Fire Chief, organize and ensure that all City employees obtain the required ICS training and certificates to meet FEMA requirements

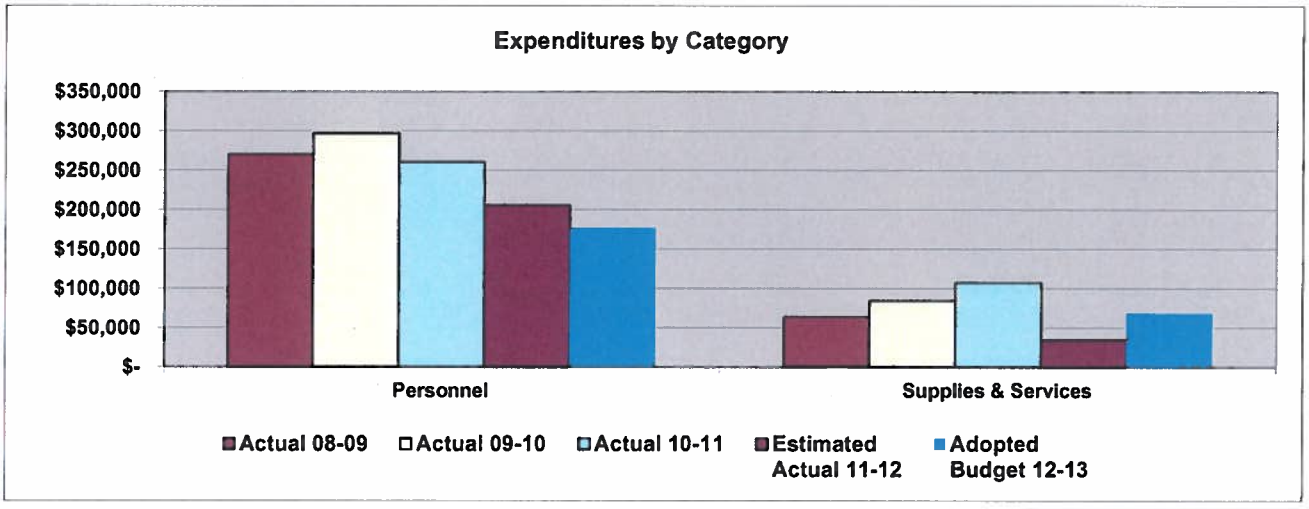
Administration

Human Resources

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 270,093	296,975	260,445	205,709	$ 176,800
Supplies & Services	63,849	84,359	107,082	34,254	68,410
Division Total	**$ 333,942**	**381,334**	**367,527**	**239,963**	**$ 245,210**
Revenues					
Division Total	$ 133,100	131,000	124,475	81,700	$ 79,300

Division Staffing	**Budget 11-12**	**Budget 12-13**	**Comments**
Full Time Positions			
Human Resources Director	0.50	0.50	
Human Resources Assistant	1.00	1.00	
Management Analyst	0.50		The Management Analyst was budgeted at 100%
Total Full Time Equivalent	**2.00**	**1.50**	in the City Manager's Budget



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 2011-2012

- Raised awareness on safety issues
- Developed new respiratory protection program
- Evaluated workers compensation and costs and contracted with new carrier
- Participated as executive board member for the ABAG Plan (liability insurance)

Goals for Fiscal Year 2012-13

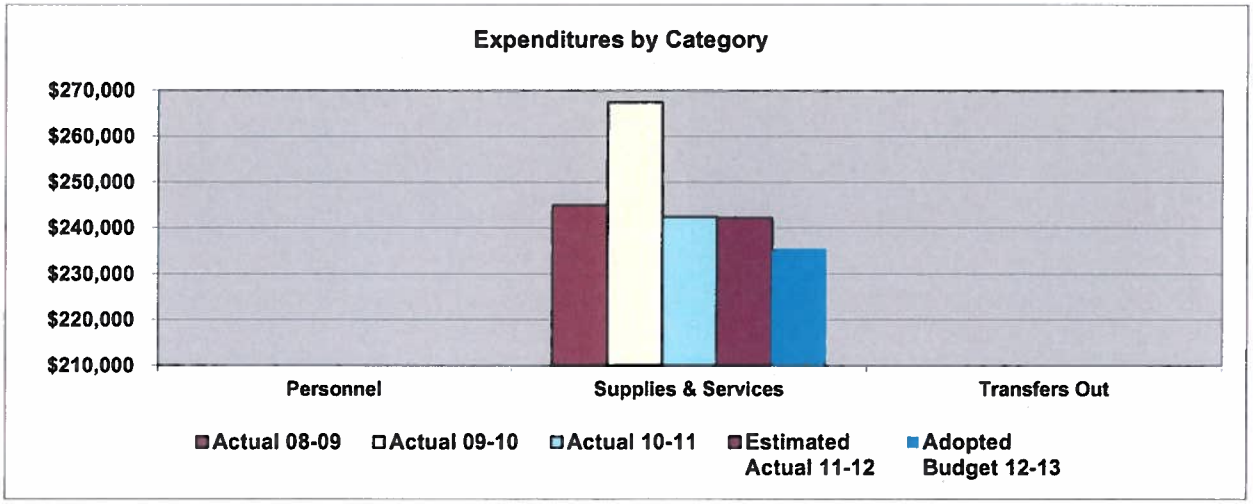
- Reinstitute the annual employee safety fair
- Implement two new wellness initiatives
- Complete safe driving training for all employees

Administration — Risk Management

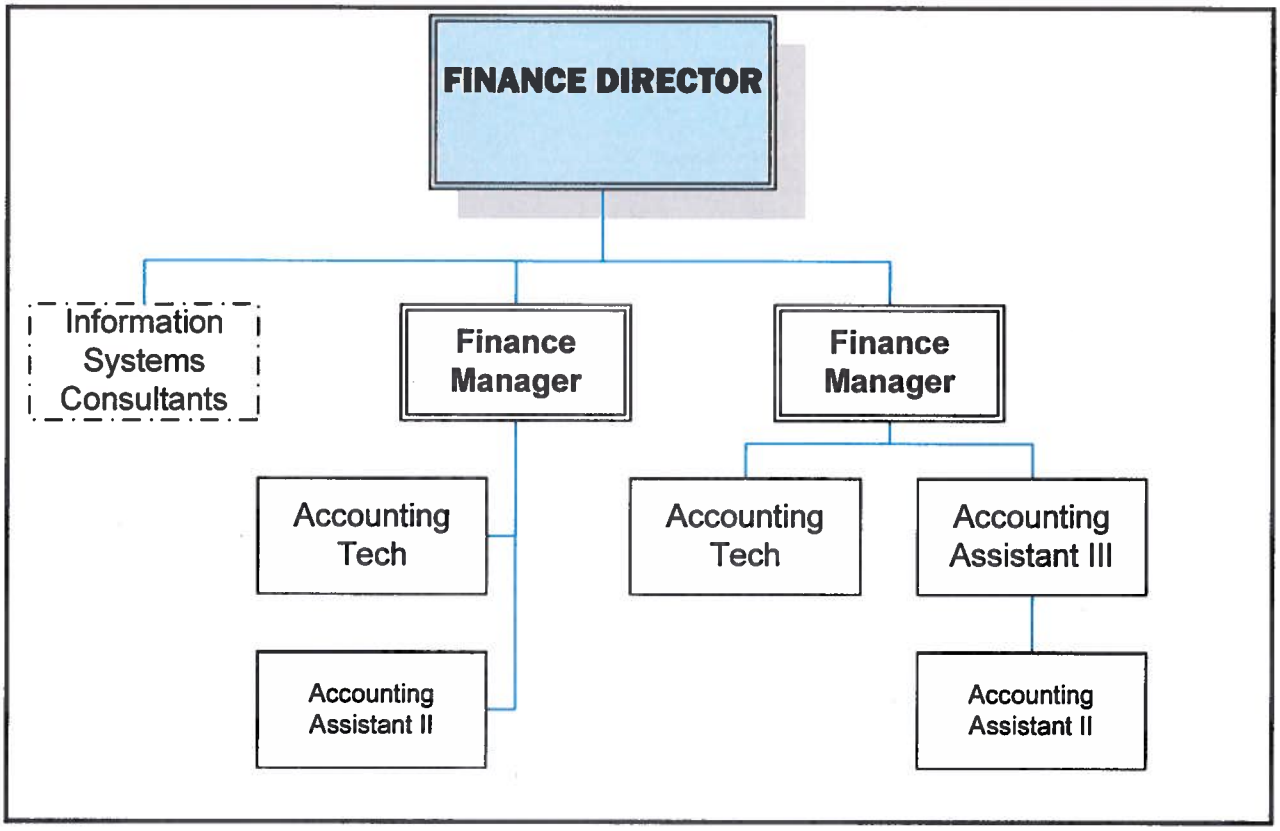
Mission: Provides Risk Management Services for all City operations; coordinates employee safety training.

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel					
Supplies & Services	$ 244,980	267,454	242,482	242,261	$ 235,500
Transfers Out					
Division Total	**$ 244,980**	**267,454**	**242,482**	**242,261**	**$ 235,500**
Revenues					
Division Total	$ 69,900	67,032	86,225	113,420	$ 58,100

Division Staffing	**Budget 11-12**	**Budget 12-13**	**Comments**
Full Time Positions			No staff are allocated to Risk Management. The HR Director overseets activities as the City's Risk Manager.



FINANCE


FINANCE DIRECTOR
Information Systems Consultants
Finance Manager
Finance Manager
Accounting Tech
Accounting Assistant II
Accounting Tech
Accounting Assistant III
Accounting Assistant II

Finance

Mission: To provide financial services to both 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 2011-2012

- Upgraded Operating Budget by making it more user friendly and readable
- Evaluated the feasibility of paying vendors and employees travel and reimbursement expenses electronically through the Springbrook Automated Clearing House (ACH)
- Converted all data in the Chart of Accounts to the new account format and began testing the data in the Accounting System

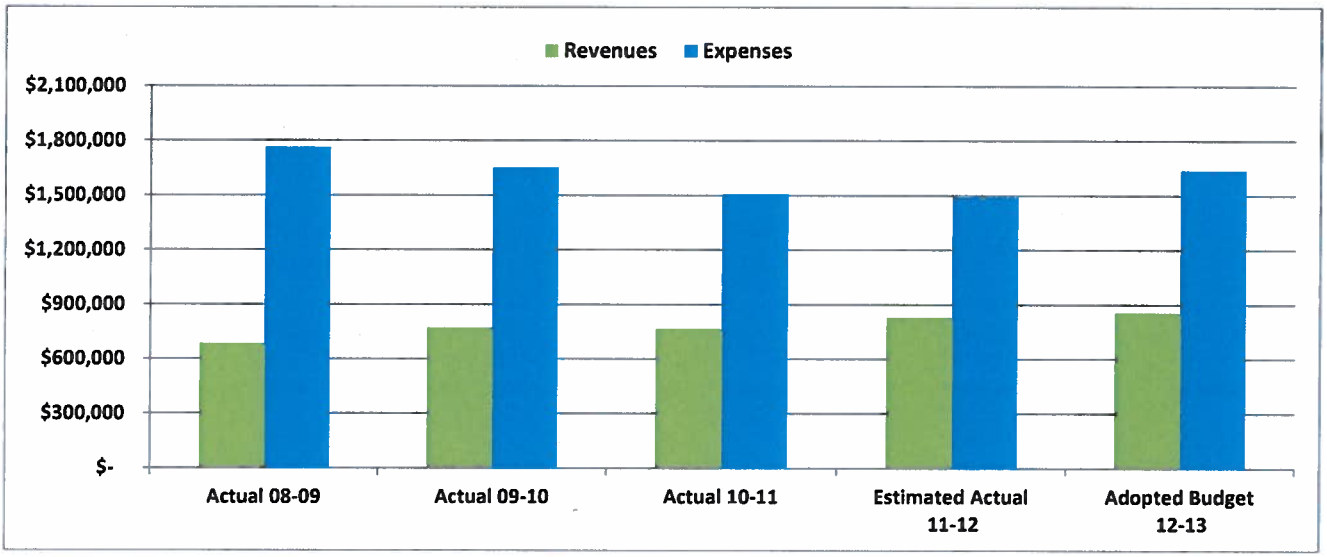
Goals and Projects for Fiscal Year 2012-2013

- To finish the implementation of the revised Chart of Accounts and provide Training to Users on the new Account Number Configurations
- Plan Financial strategy to Move on from the three year General Fund Structural Deficit Elimination Plan;
- Investigate Refinancing City Debt at lower Interest Rates
- Review Treasury practices to maximize yield while maintaining high levels of safety and liquidity
- Issue Request for Proposal to solicit bids for a User Fee Study
- Upgrade Springbrook Accounting System to next Version to take advantage of improved tools and efficiencies

Finance Department Summary

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures by Category					
Personnel	$ 796,353	870,908	772,595	796,333	$ 817,900
Supplies & Services	850,493	780,954	736,064	694,311	819,900
Capital Outlay	116,236	-	-	-	-
Total for Department	$ 1,763,082	1,651,862	1,508,659	1,490,644	$ 1,637,800
Revenues / Funding Sources					
Finance	$ 207,910	225,132	243,228	225,434	$ 241,500
Information Technology	69,880	85,200	68,700	74,700	74,000
Utility Billing	406,132	462,182	455,414	530,300	541,800
Net Department Funding Sources	$ 683,922	772,514	767,342	830,434	$ 857,300

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 Full Time Equivalent	8.00	8.00



Finance

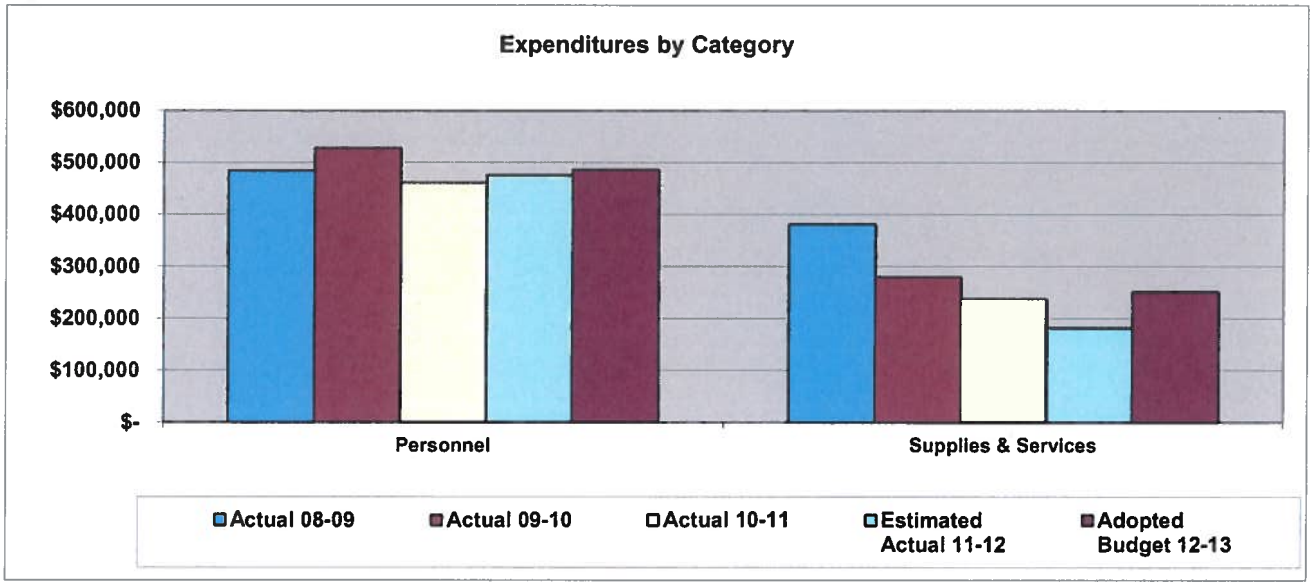
Finance Division

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 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 484,207	527,635	461,403	475,394	$ 486,000
Supplies & Services	381,093	279,615	236,946	181,549	251,200
Division Total	$ 865,300	807,250	698,349	656,943	$ 737,200
Revenues / Funding Sources					
Returned Check Fee / Misc	$ 7,570	4,758	4,128	3,334	$ 3,500
Interfund Transfers in	200,340	220,374	239,100	222,100	238,000
Total Division Sources	$ 207,910	225,132	243,228	225,434	$ 241,500

Division Staffing	Budget 11-12	Budget 12-13
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 Full Time Equivalent	4.60	4.60



Finance

Information Technology

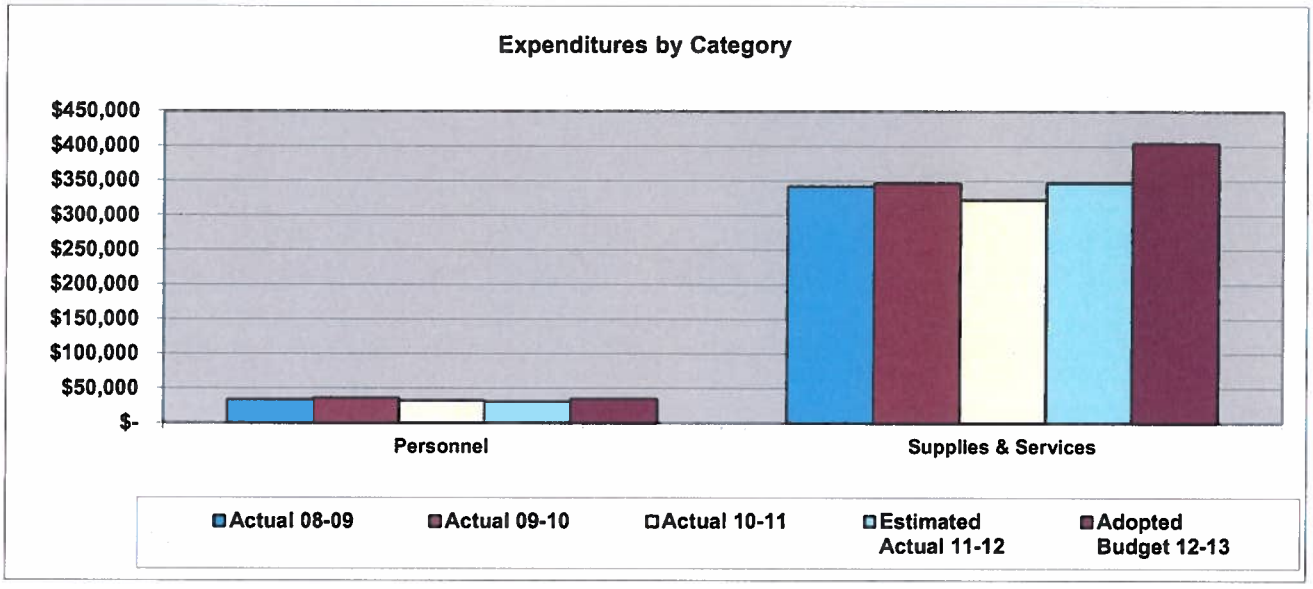
Mission: Maintains City's computer system including the financial management system, utilty billing system, and building permit software. This service is contracted out.

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 33,726	36,063	32,157	31,054	$ 34,600
Supplies & Services	341,688	346,367	322,739	347,107	404,100
Division Total	$ 375,414	382,430	354,896	378,161	$ 438,700
Revenues / Funding Sources					
Interfund Transfers in	$ 69,880	85,200	68,700	74,700	$ 74,000
Division Total	$ 69,880	85,200	68,700	74,700	$ 74,000

Division Staffing	**Budget 11-12**	**Budget 12-13**
Full Time Positions		
Finance Director	0.20	0.20
Total Full Time Equivalent	**0.20**	**0.20**

Comment

Technical Services are provided by contract by Definitive Networks, Inc. which has one technician on-site at City Hall during normal business hours.



Finance

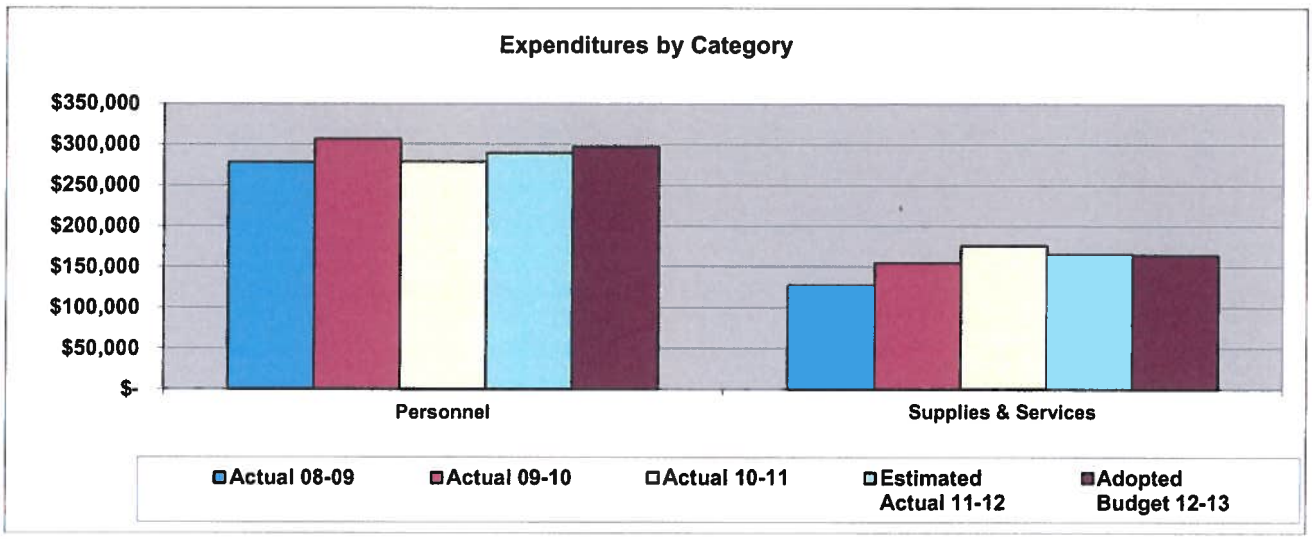
Utility Billing

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

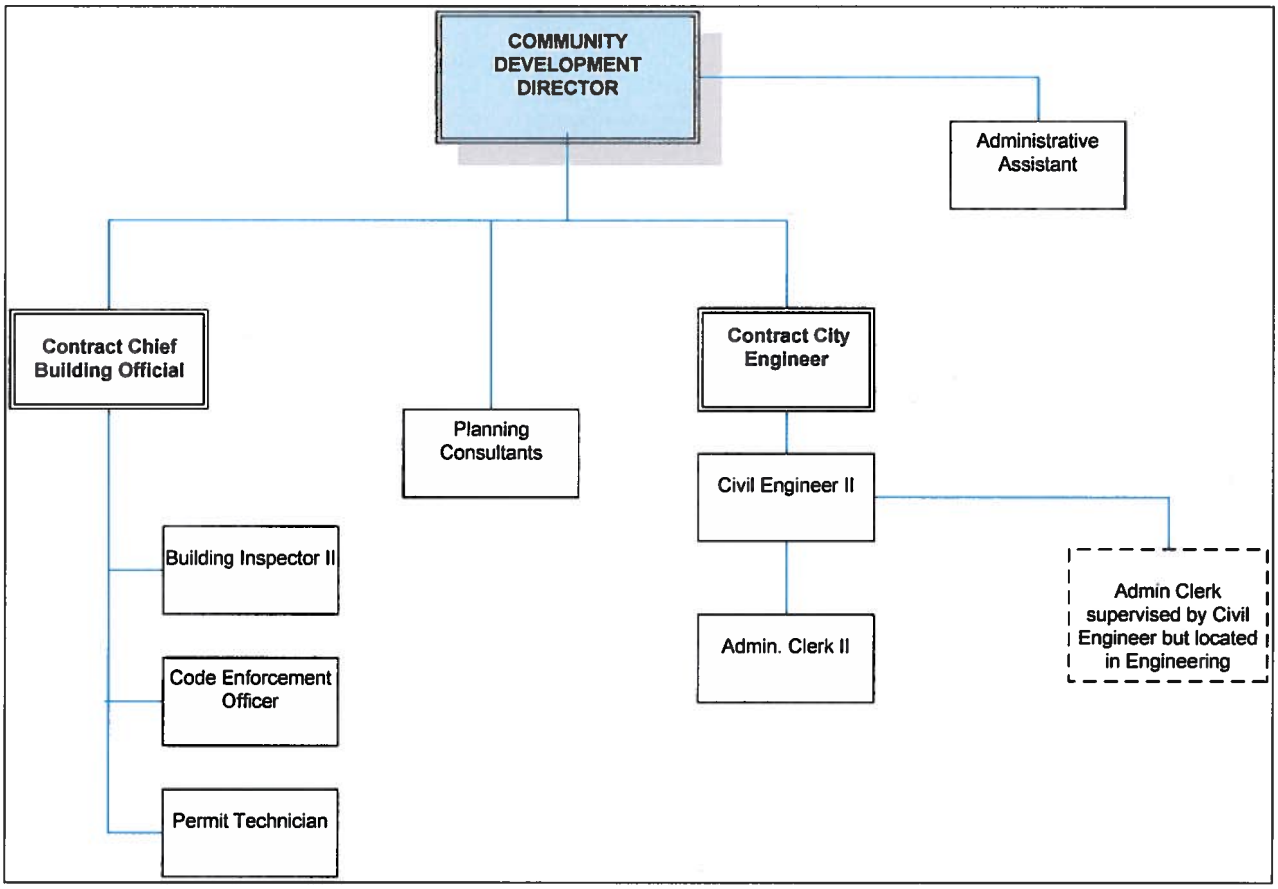
	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 278,420	307,210	279,035	289,885	$ 297,300
Supplies & Services	127,712	154,972	176,379	165,655	164,600
Division Total	$ 406,132	462,182	455,414	455,540	$ 461,900
Revenues / Funding Sources *					
Division Revenues					
Interfund Transfers in	$ 406,132	462,182	455,414	530,300	$ 541,800
Division Total	$ 406,132	462,182	455,414	530,300	$ 541,800

* Transfers include reimbursement for Support Services provided by other General Fund Departments totaling $79,900 in fiscal year 2012-13.

Division Staffing	Budget 11-12	Budget 12-13
Full Time Positions		
Accounting Assistant	2.30	2.30
Finance Director	0.20	0.20
Finance Manager	0.70	0.70
Total Full Time Equivalent	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 2011-12

- Presented a preferred developer/operator for an Affordable Seniors Housing project at the Valley Vista site to the City Council
- Finalized the Environmental Impact Report (EIR) for Napa Junction III
- Represented the City on the Napa County Sub-region Housing Needs Assessment Technical Advisory Committee
- Fostered a stronger local economy by presenting a Developer Impact Fee deferral ordinance to the City Council.
- In conjunction with the Finance Department, presented a Business License Amnesty Program to the City Council
- Participated in the Napa County Airport Industrial Area Blue Ribbon Committee

Goals for Fiscal Year 2012-13

- Present a "Best Practices" development review process 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
- Prepare a Draft EIR for the Headwaters Phase 2 project
- Identify flexible interim uses for the "ruins" in the Town Center
- Prepare a draft Energy Efficiency Climate Action Plan for consideration by the City Council
- Present a General Plan Amendment to incorporate the NCTPA Bicycle Master Plan for American Canyon by reference into the Circulation Element to the City Council
- Represent the City on the Countywide Affordable Housing Task Force

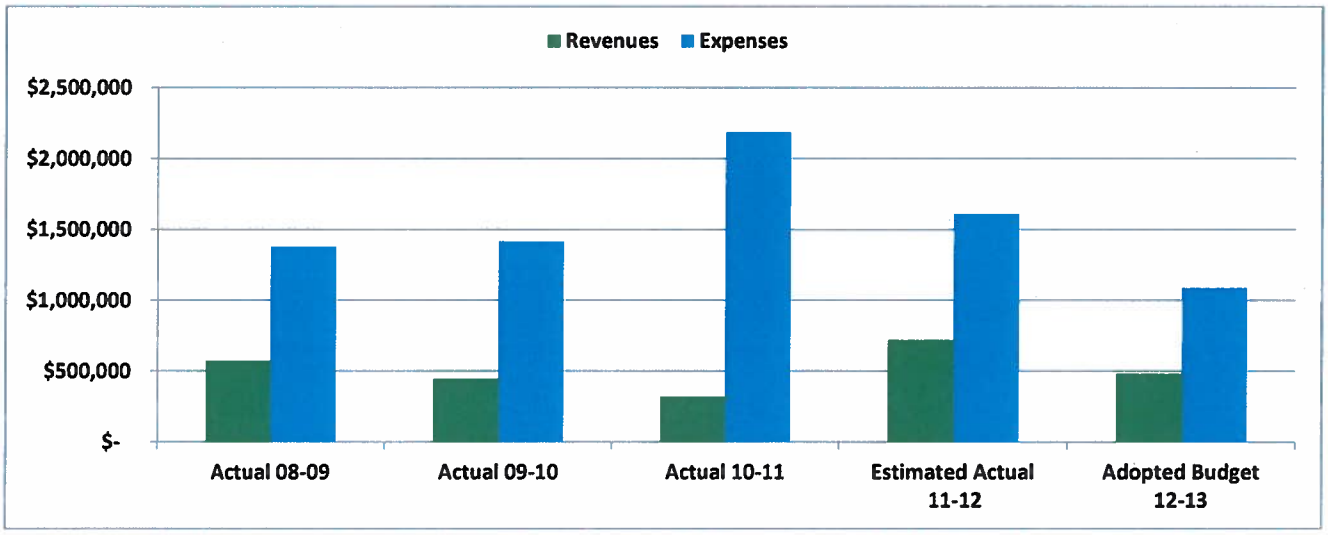
Goals for Fiscal Year 2012-13 Continued

- Complete a development agreement with the Valley Vista Affordable Senior Housing developer and assist the developer with outreach efforts on the design of the project with our Senior community
- Participate with the NCTPA on the Caltrans Community Based Highway 29 Corridor study

Community Development Department Summary

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures - By Category					
Personnel	$ 1,028,229	1,162,531	813,538	751,625	$ 746,200
Supplies & Services	295,813	206,901	626,275	858,981	342,120
Property Purchase	-	-	740,792	-	-
Transfers Out	56,234	47,200	4,200	-	-
Total for Department	**$ 1,380,276**	**1,416,632**	**2,184,805**	**1,610,606**	**$ 1,088,320**
Revenues / Funding Sources - See Divisions for Details					
Planning	$ 38,921	19,085	62,990	247,595	$ 160,300
Economic Development	-	-	-	-	66,600
Housing Services	-	-	6,566	59,700	61,500
Building and Safety	533,600	296,737	197,182	229,669	135,200
City Engineer	-	130,045	54,227	183,807	59,500
Net Department Funding Sour	**$ 572,521**	**445,867**	**320,965**	**720,771**	**$ 483,100**

Department Staffing - FTE's	Budget 11-12	Budget 12-13
Planning	1.60	1.60
Economic Development	0.45	0.45
Housing Services	0.10	0.10
Building and Safety	3.25	3.25
City Engineer	1.30	1.30
Total Full Time Equivalent	6.70	6.70

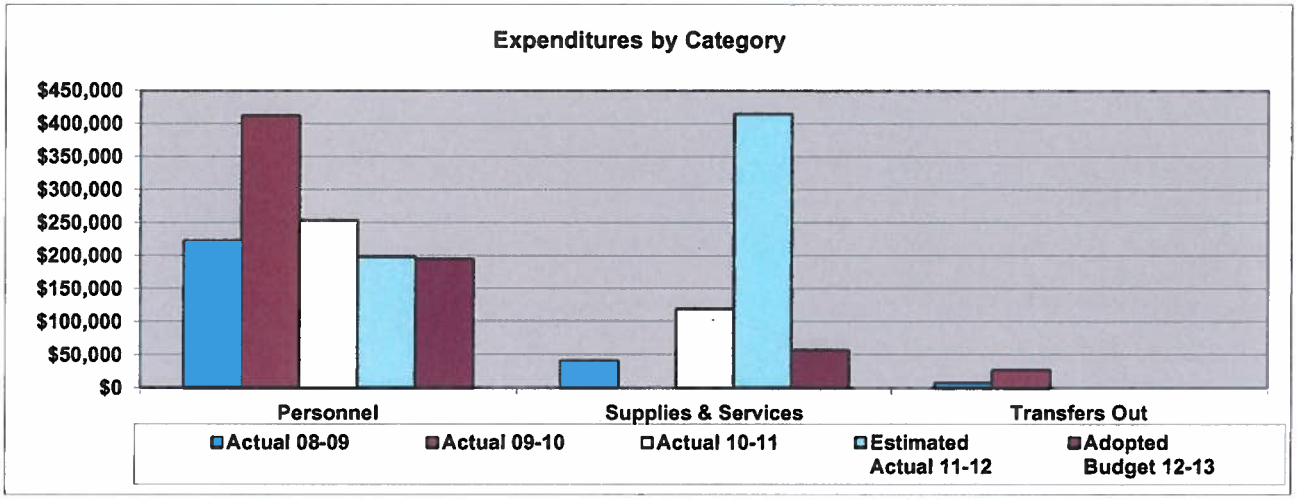


Community Devevelopment Planning Division

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	222,936	412,414	253,640	198,104	$ 195,200
Supplies & Services	40,907	-	119,767	415,370	57,350
Transfers Out	7,300	26,800	-		
Total Division	**$ 271,143**	**439,214**	**373,407**	**613,474**	**$ 252,550**
Revenues / Funding Sources					
Plan Review				234,074	150,000
Administrative Fees	23,319	8,289	47,681	961	300
Use Permits	5,467	3,000	1,000		
Planning Permits	4,425		5,335	3,140	$ 3,000
Home Occupation Permits	2,395	3,961	3,509	3,393	2,000
Gen Plan/Zoning Fees	3,315	3,835	5,465	4,705	4,000
Gen Plan / Update Fees				1,322	1,000
Total Division Sources	**$ 38,921**	**19,085**	**62,990**	**247,595**	**$ 160,300**

Division Staffing Full Time Positions	Budget 11-12	Budget 12-13
Administrative Clerk	0.50	0.50
Admnistrative Assistant	0.55	0.55
Community Developmnt Direc	0.55	0.55
Total Full Time Equivalent	1.60	1.60

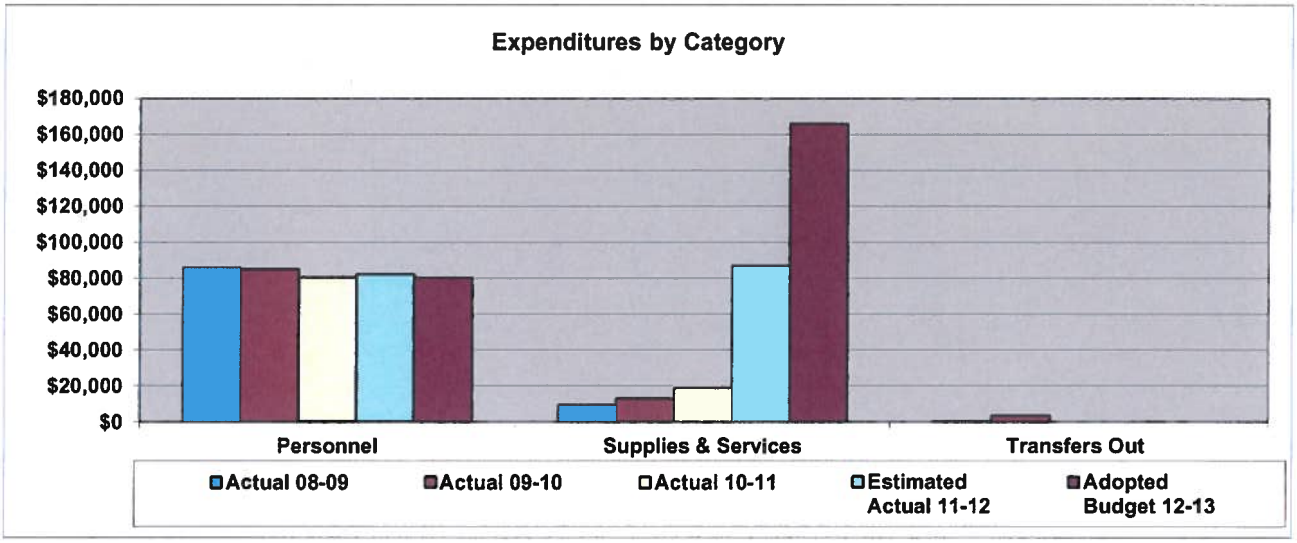


Community Devevelopment Economic Development

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 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	85,688	84,962	80,576	82,133	$ 80,200
Supplies & Services	9,342	12,817	18,539	86,814	165,870
Transfers Out	220	3,500	-		
Total Division	$ 95,250	101,279	99,115	168,947	$ 246,070
Revenues / Funding Sources					
Interfund Transfers In	$ -	-	-	-	$ 66,600

Division Staffing	**Budget 11-12**	**Budget 12-13**	**Comments**
Full Time Positions			
Administrative Assistant	0.10	0.10	
City Manager	0.20	0.20	
Community Developmnt Direc	0.15	0.15	
Total Full Time Equivalent	**0.45**	**0.45**	

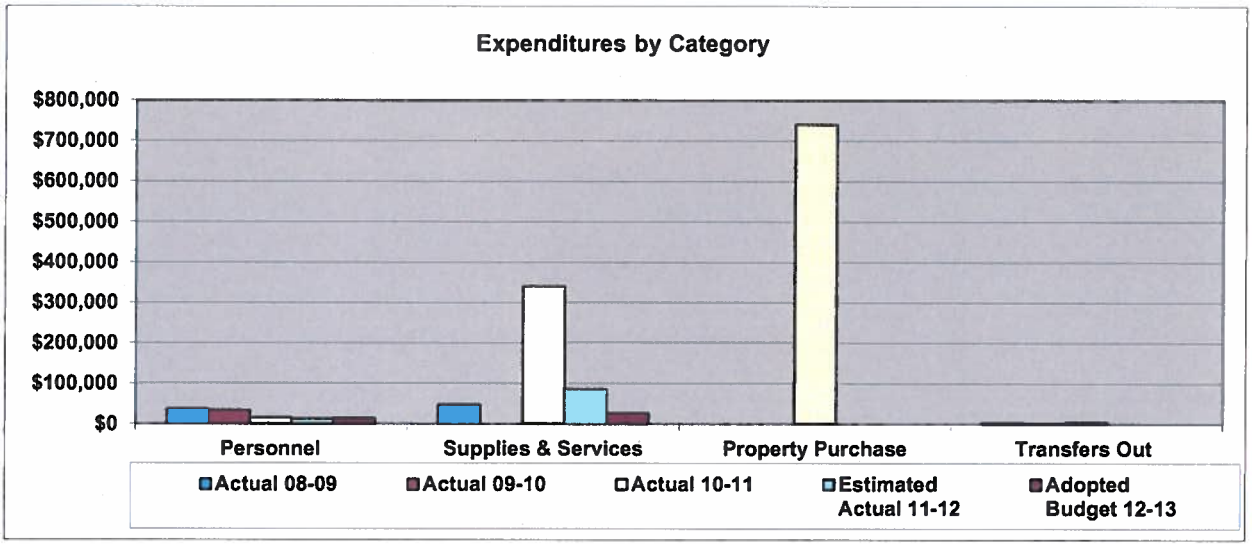


Community Devevelopment — Housing Services

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	36,729	33,286	15,224	12,983	$ 13,700
Supplies & Services	47,818		340,560	86,233	27,200
Property Purchase			740,792		
Transfers Out	3,564	1,600	4,200		
Total Division	**$ 88,111**	**34,886**	**1,100,776**	**99,216**	**$ 40,900**
Revenues / Funding Sources					
Lease Revenue	$ -	-	6,566	59,700	$ 61,500

Division Staffing	**Budget 11-12**	**Budget 12'13**	**Comments**
Full Time Positions			
Administrative Assistant	0.05	0.05	
Community Develpmnt Direct	0.05	0.05	
Total Full Time Equivalent	**0.10**	**0.10**	

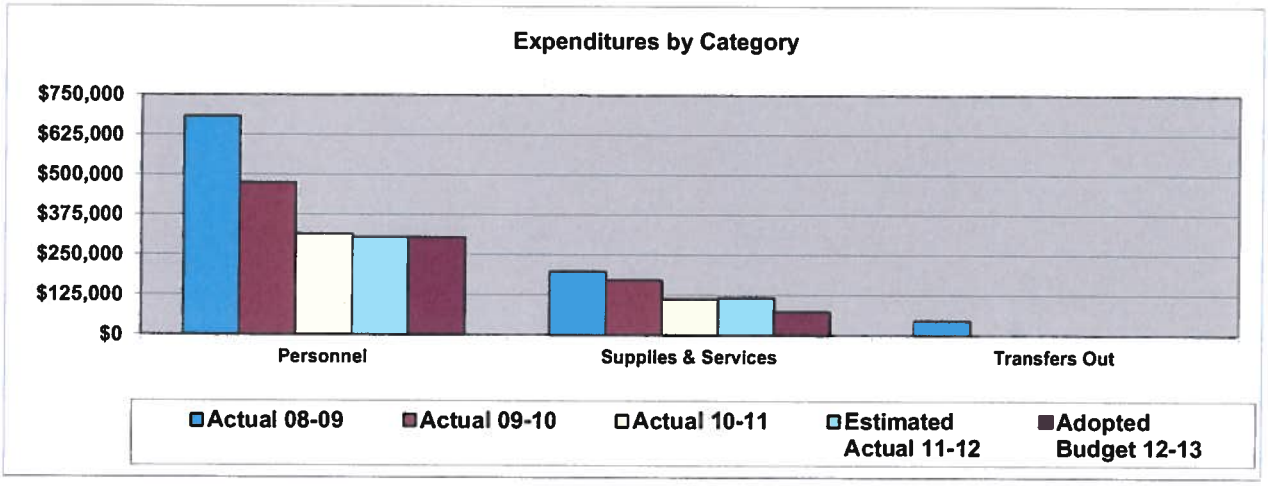


Community Devevelopment — Building and Safety

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	682,876	473,698	313,900	303,627	$ 303,500
Supplies & Services	197,746	170,366	110,944	115,825	72,500
Transfers Out	45,150	-			
Division Total	**$ 925,772**	**644,064**	**424,844**	**419,452**	**$ 376,000**
Revenues / Funding Sources					
Building Permits	383,400	260,175	167,096	174,018	$ 100,000
Other Fees and Fines	8,800	-	3,900	10,300	5,000
Building Plan Check Fees	139,940	36,562	26,176	45,189	30,000
Other Revenues	1,460		10	162	200
Total Division Revenues	**$ 533,600**	**296,737**	**197,182**	**229,669**	**$ 135,200**

Division Staffing	**Budget 11-12**	**Budget 12-13**	**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 contracted out as needed.
Building Inspector	0.50	0.50	
Code Enforcement Officer	1.00	1.00	
Community Developmnt Direc	0.10	0.10	
Permit Technician	1.00	1.00	
Total Full Time Equivalent	**3.25**	**3.25**	



Community Devevelopment City Engineer

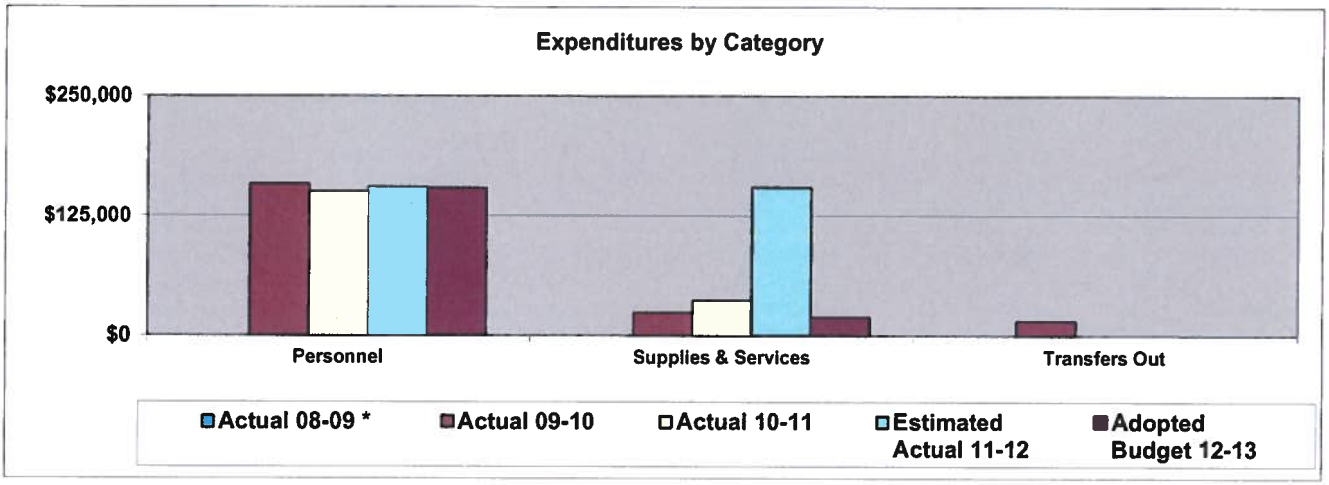
Mission: Ensures that private development complies with City Engineering design standards established to foster a sense of place and to further economic development objectives.

	Actual 08-09 *	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ -	158,171	150,198	154,778	$ 153,600
Supplies & Services		23,718	36,465	154,739	19,200
Transfers Out		15,300			
Division Total	**$ -**	**197,189**	**186,663**	**309,517**	**$ 172,800**
Revenues / Funding Sources					
Plan Review				180,591	50,000
Encroachment Permits	$ -	103,240	2,194	965	500
Grading / Improvement Permit		26,805	48,059	2,251	4,000
Grading Permit			3,974		5,000
Total Division Revenues	**$ -**	**130,045**	**54,227**	**183,807**	**$ 59,500**

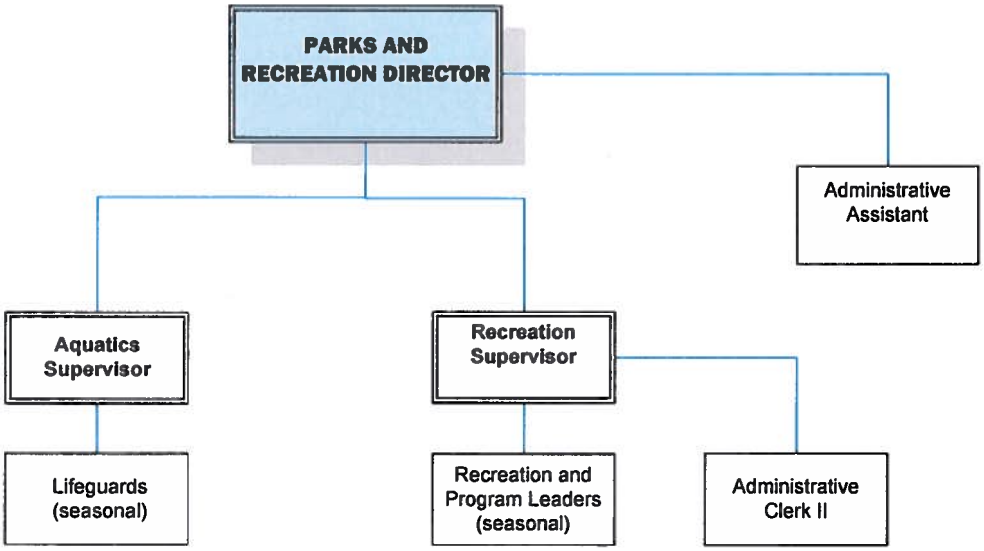
Division Staffing - FTE's	Budget 11-12	Budget 12-13
Administrative Assistant	0.15	0.15
Civil Engineer	1.00	1.00
Community Development Direct	0.15	0.15
Total Full Time Equivalent	1.30	1.30

Comments

* This division was first established in fiscal year 2009-10



PARKS AND RECREATION



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 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 2011-2012

- Completed the process of appointing a high school-age student as an ex officio member of the Parks and Community Services Commission.
- Formally adopted the Parks and Community Services Master Plan.
- Awarded a contract for a new dome for winter use of the pool at the Phillip West Aquatic Center.
- Updated the Bicycle Master Plan.
- Established two citizen-based committees to assist in planning Memorial Day and Veterans Day celebrations and determining naming opportunities for the under-construction bocce courts.

Park and Recreation Department Goals for Fiscal Year 2012-2013

- Complete the process of appointing a high school-age student as an ex officio member of the Open Space Advisory Committee.
- Identify existing cultural events and evaluated 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.
- Open the Newel Open Space Preserve to public access.
- Increase the use of recreation programming by 10-percent.
- Complete the installation of the new pool dome.

Parks and Recreation Department Summary

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 760,448	754,756	745,898	662,339	$ 768,200
Supplies & Services	253,308	251,256	180,686	262,790	382,720
Capital Equipment					20,000
Transfers Out	17,050	17,500	14,600	-	-
Total for Department	$ 1,030,806	1,023,512	941,184	925,129	$ 1,170,920
Revenues / Funding Sources - See Divisions for Details					
Recreation Pgms	$ 161,911	176,439	199,794	200,731	$ 198,500
Sports	29,736	26,008	35,700	50,584	46,500
Aquatics	95,339	89,391	81,662	104,427	97,500
Senior Multi-Use Center	-	442	6,985	5,355	6,000
Department Funding Sources	$ 286,986	292,280	324,141	361,097	$ 348,500

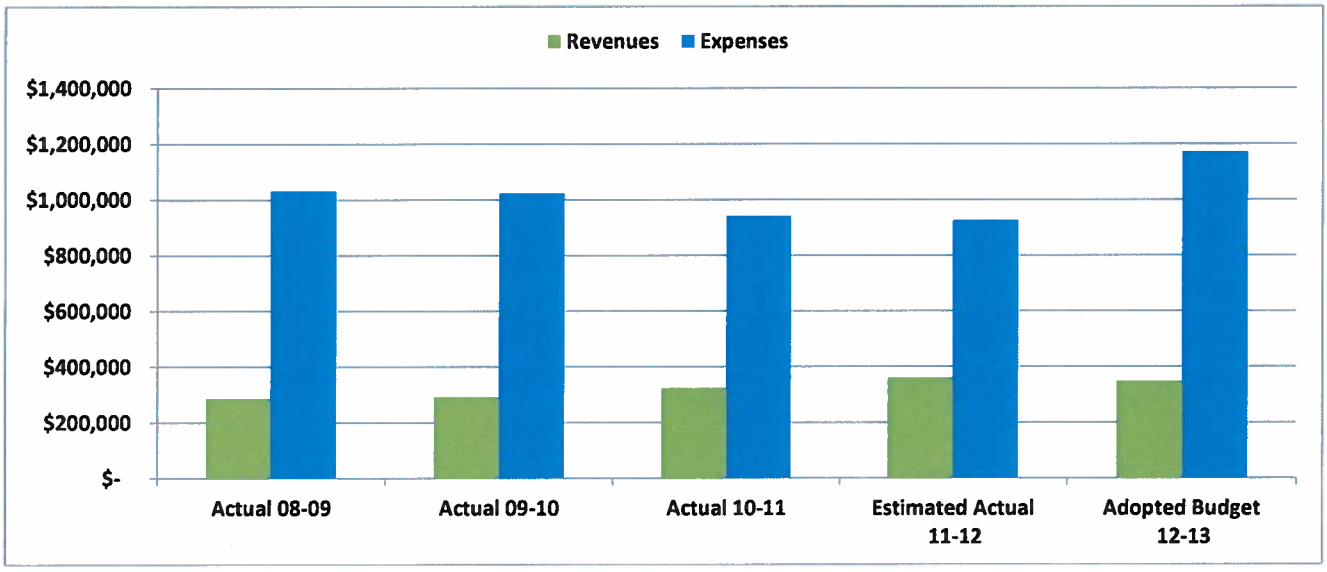
Division Staffing	**Budget 11-12**	**Budget 12-13**
Full Time Positions		
Recreation Pgms	2.75	2.80
Aquatics	2.30	2.30
Senior Multi-Use Center	-	-
Sports	-	-
Total Staff Full Time Equivalent	5.05	5.10

Comments

The Parks Maintenance and Building Maintenance Divisions were transferred to the Public Works Department in Fiscal Year 2012-13. For comparison, revenues & expenses are presented in Public Works.

Sr Center is staffed as needed by Part time staff

Sports Division staffed by seasonal workers

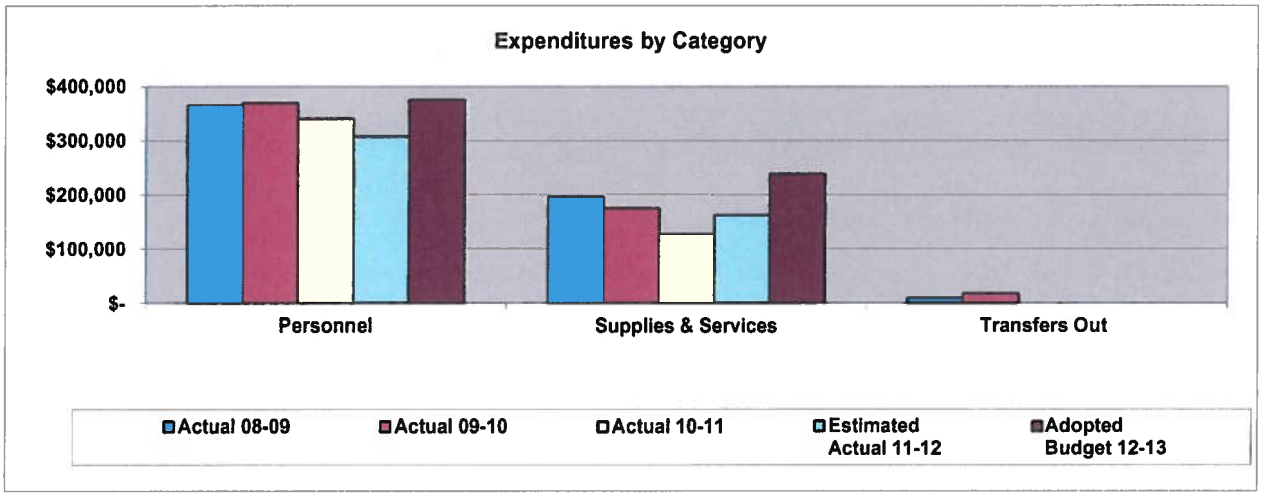


Recreation Programs

Mission: To Provide Recreation Activities and services to the Community

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 366,084	370,141	340,957	307,795	$ 376,100
Supplies & Services	196,090	175,043	126,836	161,995	238,320
Transfers Out	9,200	17,500			
Total Division	$ 571,374	562,684	467,793	469,790	$ 614,420
Revenues / Funding Sources					
Recreation Fees and Charges	$ 127,723	149,361	116,219	149,931	$ 152,500
Facility Rentals	25,976	25,976	27,220	39,455	38,000
Other	8,212	1,102	56,355	11,345	8,000
Total Division Sources	$ 161,911	176,439	199,794	200,731	$ 198,500

Division Staffing	**Budget 11-12**	**Budget 12-13**	**Comments**
Full Time Positions			
Administrative Assistant	0.45	0.50	
Administrative Clerk II	0.70	0.70	Does not iinclude bus driver
Park & Recreation Director	0.30	0.60	who works as needed at
Recreation Supervisor	1.00	1.00	special events
Maintenance Supervisor	0.05		
Maintenance Workers	0.25		
Total Full Time Equivalent	2.75	2.80	

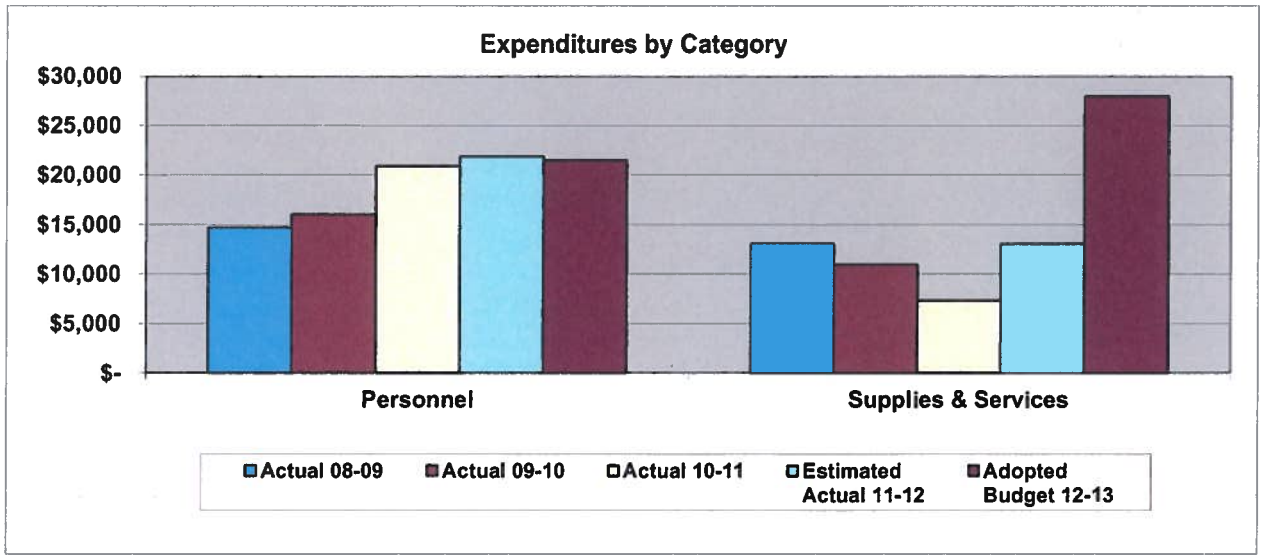


Sports

Mission: To Provide Sports Progamming; Primarily Year Round Basketball

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 14,697	16,045	20,934	21,890	$ 21,500
Supplies & Services	13,083	10,949	7,303	13,065	28,000
Total Division	$ 27,780	26,994	28,237	34,955	$ 49,500
Revenues / Funding Sources					
Sports Program Fees	$ 27,471	24,505	34,925	49,597	$ 45,000
Other	2,265	1,503	775	987	1,500
Total Division Sources	$ 29,736	26,008	35,700	50,584	$ 46,500

Division Staffing Full Time Positions	**Budget 11-12**	**Budget 12-13**	**Comments**
			Staffing provided by part time and seasonal staff

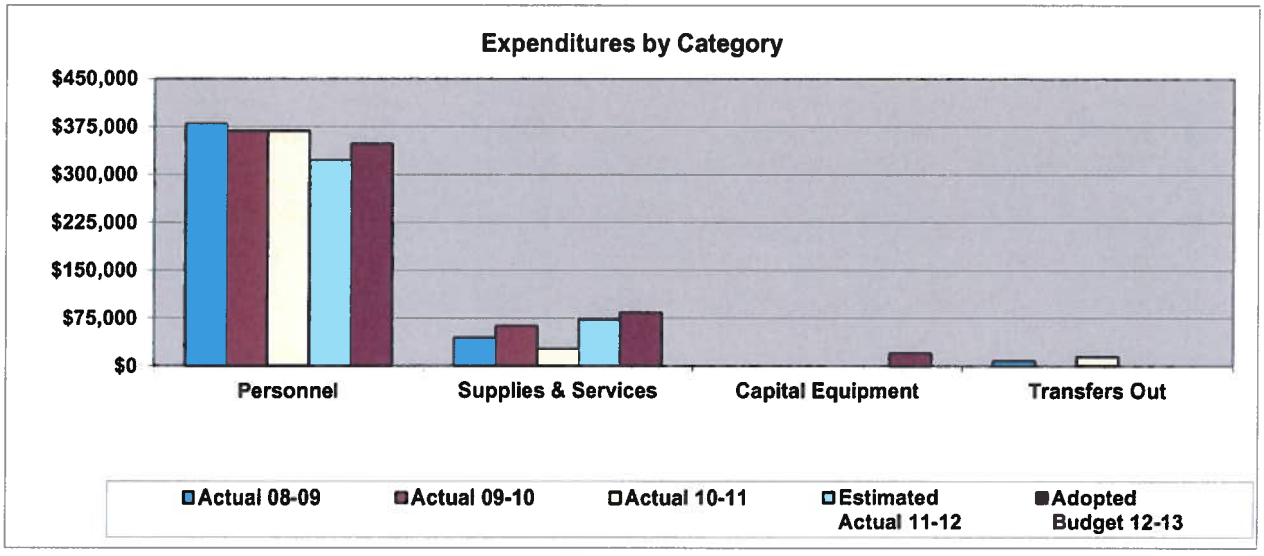


Aquatics

Mission: Provides Aquatic Programs to the Community

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 379,667	368,570	368,570	321,925	$ 348,000
Supplies & Services	44,135	62,644	25,901	72,204	83,400
Capital Equipment					20,000
Transfers Out	7,850		14,600		
Total Division	$ 431,652	431,214	409,071	394,129	$ 451,400
Revenues / Funding Sources					
Swim Lessons / Fees	$ 95,109	88,844	81,662	104,327	$ 97,000
Other	230	547		100	500
Total Division Sources	$ 95,339	89,391	81,662	104,427	$ 97,500

Division Staffing Full Time Positions	Budget 11-12	Budget 12-13	Comments
Administrative Assistant	0.40	0.50	
Administrative Clerk II	0.30	0.30	
Aquatics Supervisor	1.00	1.00	
Park and Rec Director	0.30	0.40	
Maintenance Supervisor	0.05	0.10	
Maintenance Worker II	0.20		
Senior Maintenance Worker	0.05		
Total Full Time Equivalent	**2.30**	**2.30**	

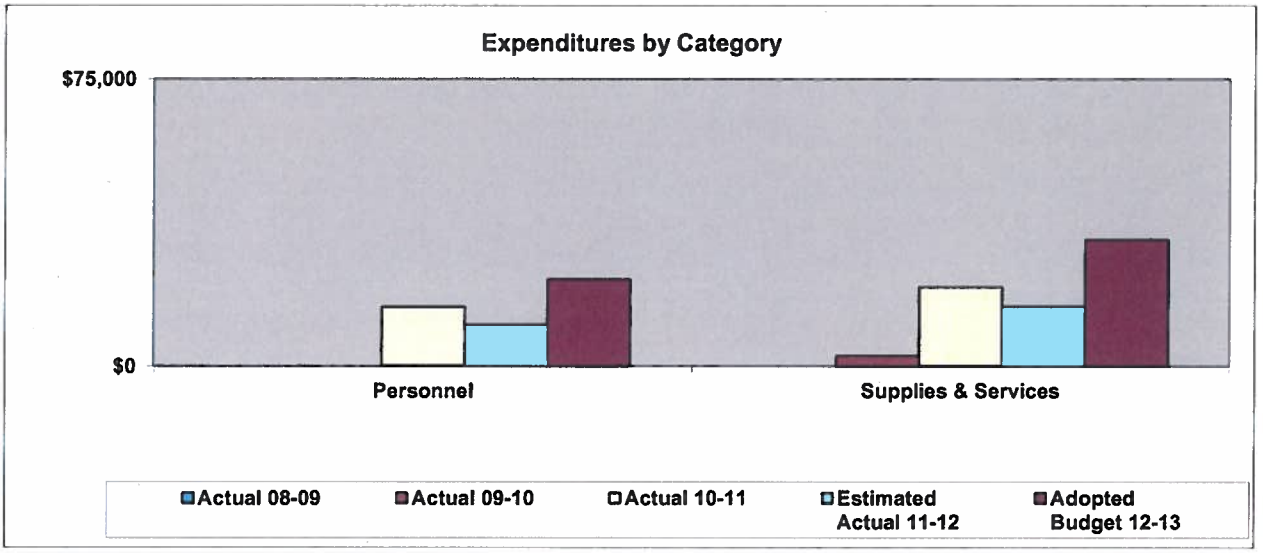


Senior Multi-use Center

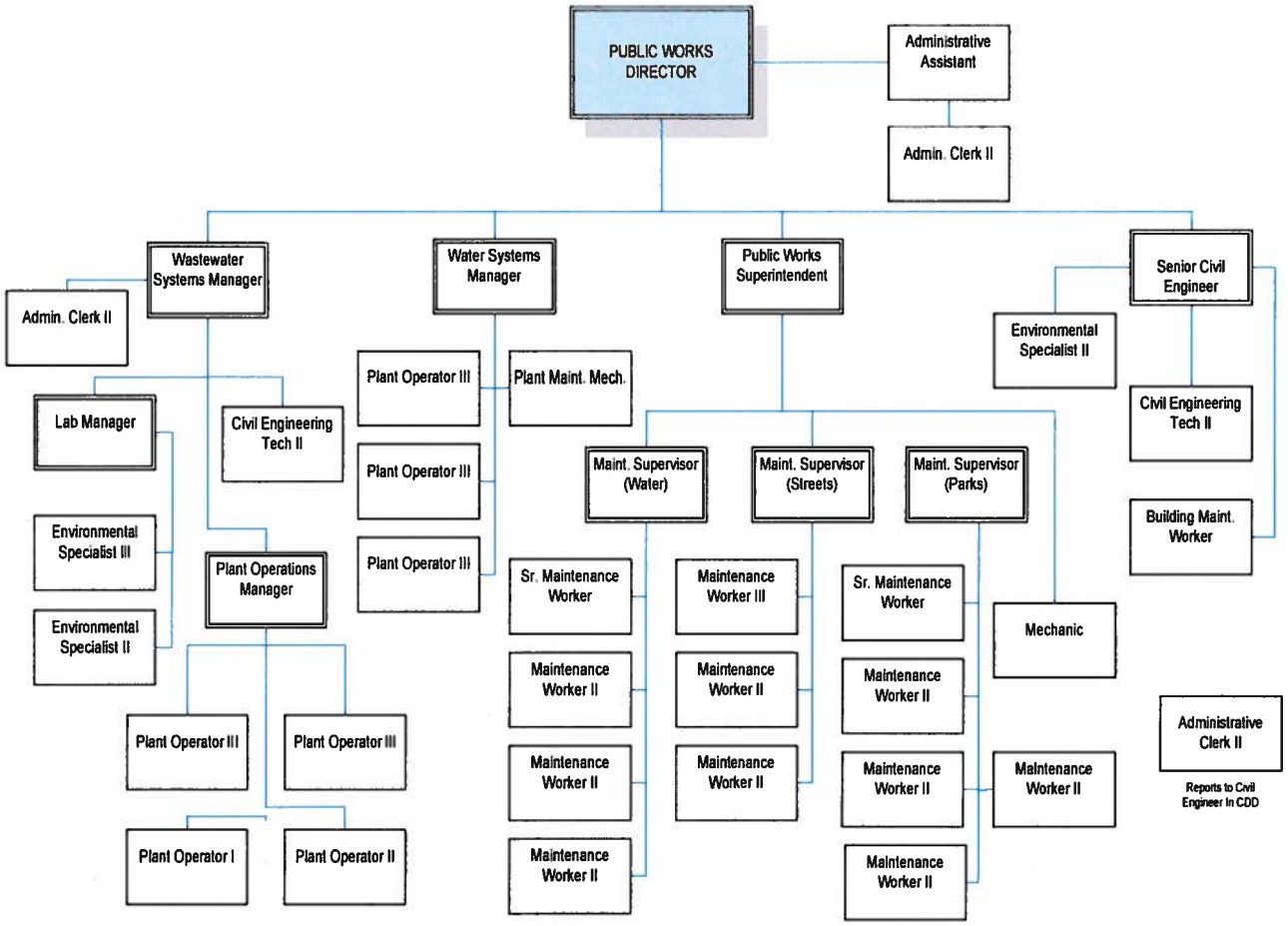
Mission: To provide space for Senior Citizen Activites and an additional venue for City sponsored activities and public events. The Center opened at the end of fiscal year 2009-10.

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ -	-	15,437	10,729	$ 22,600
Supplies & Services		2,620	20,646	15,526	33,000
Total Division	$ -	2,620	36,083	26,255	$ 55,600
Revenues / Funding Sources					
Rentals - Senior Multi Use Center	$ -	442	6,985	5,355	$ 6,000
Total Division Sources	$ -	442	6,985	5,355	$ 6,000

Division Staffing	Budget 11-12	Budget 12-13	Comments
Full Time Positions			The Senior Center is staffed by Part Timers as needed for program activities
Total Full Time Equivalent	-	-	



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;
- Attractive, functional and well-maintained parks and civic facilities;
- 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 fleet of vehicles and equipment;
- Effective management of solid waste;
- Disaster response and recovery services in the event of emergencies.

Accomplishments for Fiscal Year 2011-2012

- Completed construction of the West American Canyon Road Rehabilitation Project from James/Danrose to Highway 29;
- Completed the seismic retrofit of the Building E pump station;
- Completed bioassay testing to determine the Wastewater Plant's ultraviolet system capacity;
- Adopted an updated Urban Water Management Plan;
- Adopted a Zero Water Footprint policy and water conservation toolbox;
- Adopted policies pertaining to raw water and recycled water;
- Completed plans, specifications and the engineer's estimate for Phase 2 of the Theresa Avenue Safe Route to Schools Project;
- Constructed the bus shelter improvements;
- Adopted an updated Five-Year Capital Improvement Program;
- Completed the landfill loop trail project ("Mike's Hike");
- Completed design and construction of Little League driveway improvements;
- Continued implementation of the recycled water system with connections to private irrigation customers;

Public Works Department Accomplishments for FY 2011-2012 (Continued)

- Oversaw volunteer construction of the Bocce Court at Veterans Park;
- Conducted an annual review of bus routes and performance.

Goals for Fiscal Year 2012-2013

- Complete construction of the South Broadway Improvement Project;
- Implement a "Cash for Grass" program;
- Establish criteria to enable developers to implement tools to meet the requirements of the Zero Water Footprint policy;
- Construct Phase 2 of the Theresa Avenue Safe Route to Schools Project;
- Construct the Napa Junction Road Pedestrian Improvement Project;
- Complete the annual pavement management system (slurry seal) project;
- Complete installation of new traffic signal at the intersection of American Canyon Road and Highway 29;
- Construct an emergency access lane from northbound Highway 29 to Green Island Road;
- Complete study to define Devlin Road alignment and determine right-of-way requirements;
- Implement the Traffic Calming Program;
- Complete the Newell Open Space Access study and determine the best option for implementation;
- Complete environmental studies for the Kimberly-Kensington segment of the Bay Trail;
- Establish a parks maintenance program;
- Upgrade the filter media at the conventional Water Treatment Plant;
- Install a new flow control valve at the Water Treatment Plant;
- Complete installation of trash capture devices in the storm drain system;
- Continue with phased construction of the WWTP Modification and Upgrade Phase I improvements, including upgrade of the UV control and aeration systems;
- Evaluate alternatives for disposal of solids at the Wastewater Treatment Plant and implement the best option;
- Explore the development of alternative water supplies, including groundwater, on- and off-stream reservoirs, and recycled water storage;
- Complete update of feasibility study of potential Jameson Canyon reservoir.

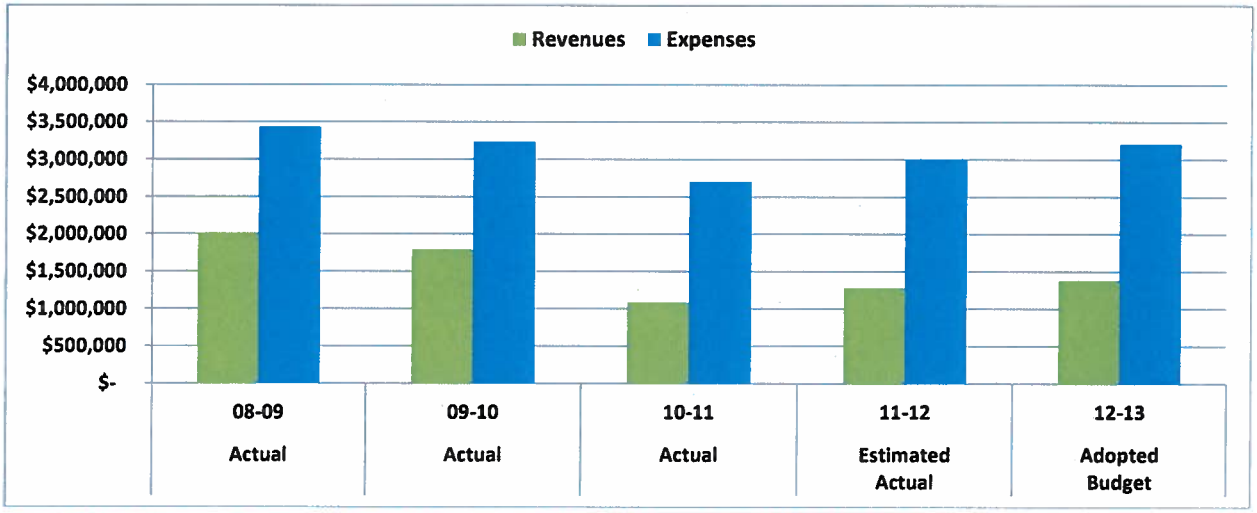
Public Works — General Government Activities Summary

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures by Function					
Personnel	$ 2,007,258	2,179,923	1,851,851	1,893,971	$ 1,979,600
Supplies & Services	1,135,862	838,995	841,774	1,050,417	1,169,820
Capital Outlay	228,942	89,511	9,634	60,494	60,000
Transfers Out	57,500	125,800	-	-	-
Total for Department	$ 3,429,562	3,234,229	2,703,259	3,004,882	$ 3,209,420
Revenues / Funding Sources - See Divisions for Details					
Capital Projects Admin	-	512,636	5,766	6,286	200,000
Street Maintenance	614,825	217,654	260,663	383,703	279,500
Park Maintenance	33,842	34,113	28,710	29,815	28,500
Storm Drain	737,338	316,100	217,049	282,509	278,600
Public Works Admin	432,700	467,000	447,000	447,900	450,200
Fleet Operations	128,820	172,900	56,500	66,600	75,600
Building Maintenance	56,400	74,400	69,800	62,400	68,200
Department Funding Sources	2,003,925	1,794,803	1,085,488	1,279,213	1,380,600

Division Staffing	Budget 11-12	Budget 12-13
Full Time Positions		
Capital Projects Admin	2.00	1.60
Street Maintenance	3.45	3.45
Park Maintenance	5.20	5.35
Storm Drain	1.55	1.95
Public Works Admin	4.00	3.90
Fleet Operations	1.10	1.10
Building Maintenance	1.15	1.20
Total Full Time Equivalent	17.30	17.35

Comments

In fiscal year 2012-13, the Building Maintenance and Parks Maintenance Divisions were transferred from Park & Recreation Department to the Public Works Department. For comparison, prior year expenses are included above.



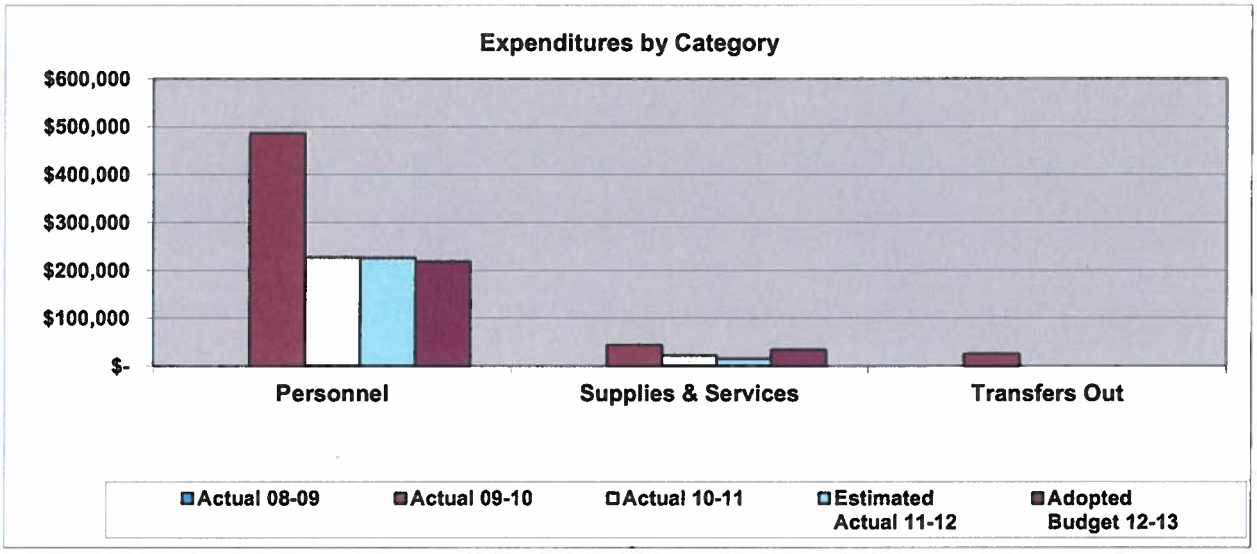
Public Works — Capital Projects Administration

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

This division was established in fiscal year 2009-10

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ -	486,383	226,925	225,983	$ 218,000
Supplies & Services		43,463	21,868	14,872	33,650
Transfers Out		24,900			
Total Division	$ -	**554,746**	**248,793**	**240,855**	$ **251,650**
Revenues / Funding Sources					
Interfund Transfers - ARRA Grant	$ -	28,881			
Interfund Transfers - Cap Projs Admin		477,566			200,000
Other		6,189	5,766	6,286	
Total Division Sources	$ -	**512,636**	**5,766**	**6,286**	$ **200,000**

Division Staffing	Budget 11-12	Budget 12-13
Full Time Positions		
Senior Civil Engineer	1.00	0.90
Civil Engineering Tech	1.00	0.70
Total Full Time Equivalent	2.00	1.60

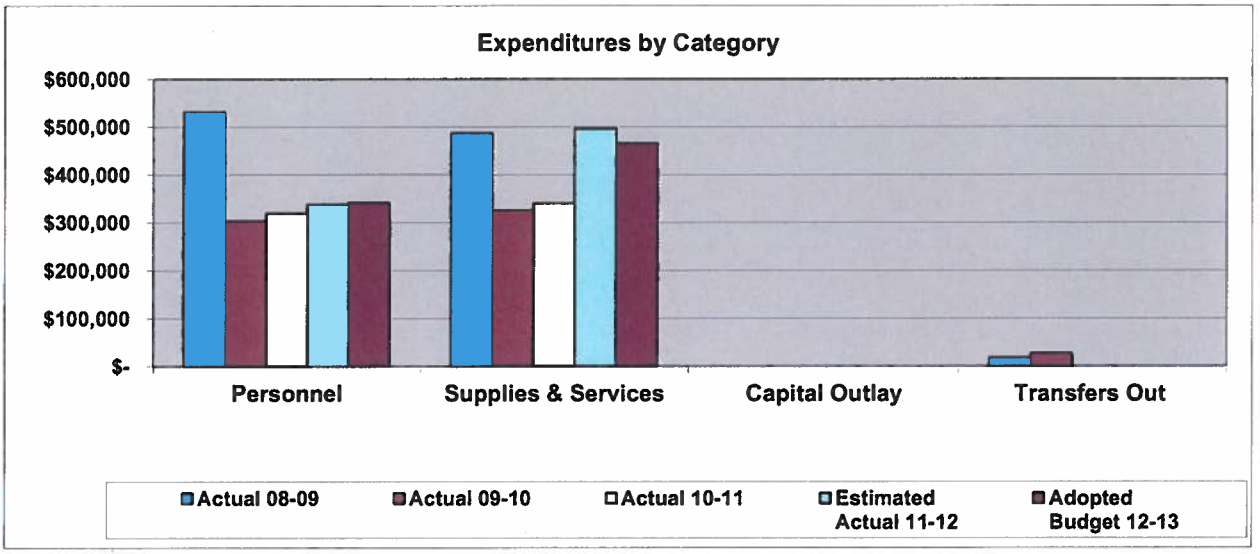


Public Works — Street Maintenance

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 531,398	303,689	319,595	338,116	$ 341,700
Supplies & Services	487,454	325,448	340,278	496,632	466,100
Capital Outlay					
Transfers Out	17,600	26,800			
Total Division	**$ 1,036,452**	**655,937**	**659,873**	**834,748**	**$ 807,800**
Revenues / Funding Sources					
Federal Grants	$ -			88,498	$ -
State Trnsprtatn Bonds - Prop 1B	$ 400,000				
Interfund Transfers - Gas Tax	214,000	214,000	214,000	282,372	264,000
Interfund Transfers - Measure A			44,025	12,833	15,000
Other	825	3,654	2,638		500
Total Division Sources	**$ 614,825**	**217,654**	**260,663**	**383,703**	**$ 279,500**

Division Staffing Full Time Positions	Budget 11-12	Budget 12-13
Maintenance Supervisor	0.85	0.10
Maintenance Workers	2.40	3.15
PW Superintendent	0.20	0.20
Total Full Time Equivalent	**3.45**	**3.45**

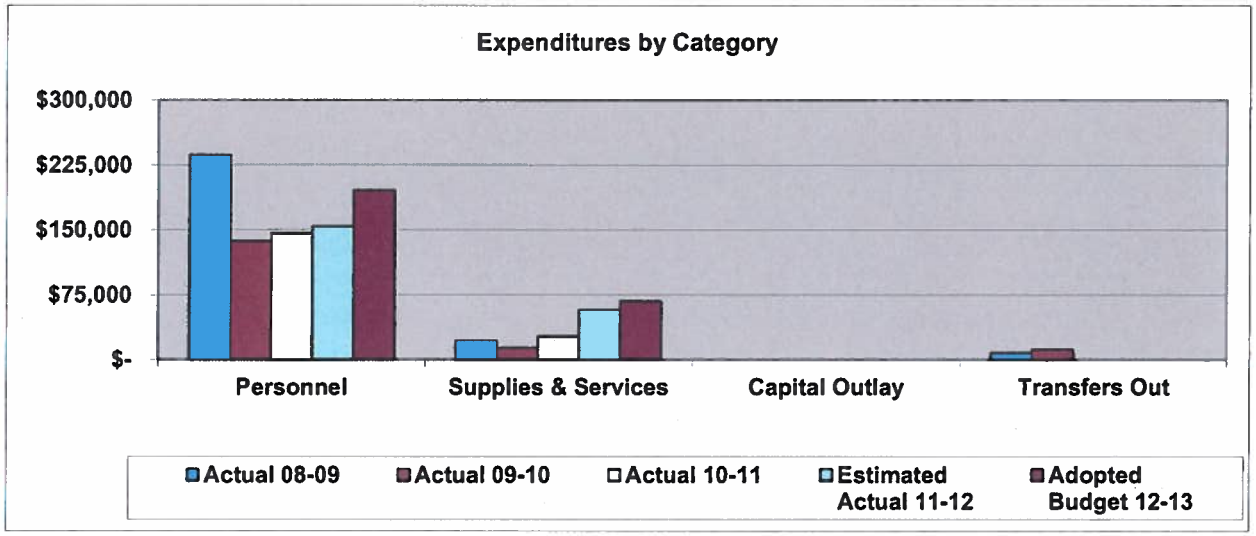


Public Works — Storm Drain

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 236,945	$ 137,183	146,015	154,150	$ 196,000
Supplies & Services	21,560	13,154	26,883	57,485	67,600
Capital Outlay					
Transfers Out	7,700	11,800			
Total Division	**$ 266,205**	**162,137**	**172,898**	**211,635**	**$ 263,600**
Revenues / Funding Sources					
Transfer from Measure A Fund	$ 737,338	316,100	217,049	282,509	$ 278,600
Total Division Sources	**$ 737,338**	**316,100**	**217,049**	**282,509**	**$ 278,600**

Division Staffing	**Budget 11-12**	**Budget 12-13**
Full Time Positions		
Maintenance Supervisor	0.25	0.25
Maintenace Workers	1.10	1.10
PW Superintendent	0.20	0.20
Civil Engineering Tech		0.40
Total Full Time Equivalent	**1.55**	**1.95**



Public Works

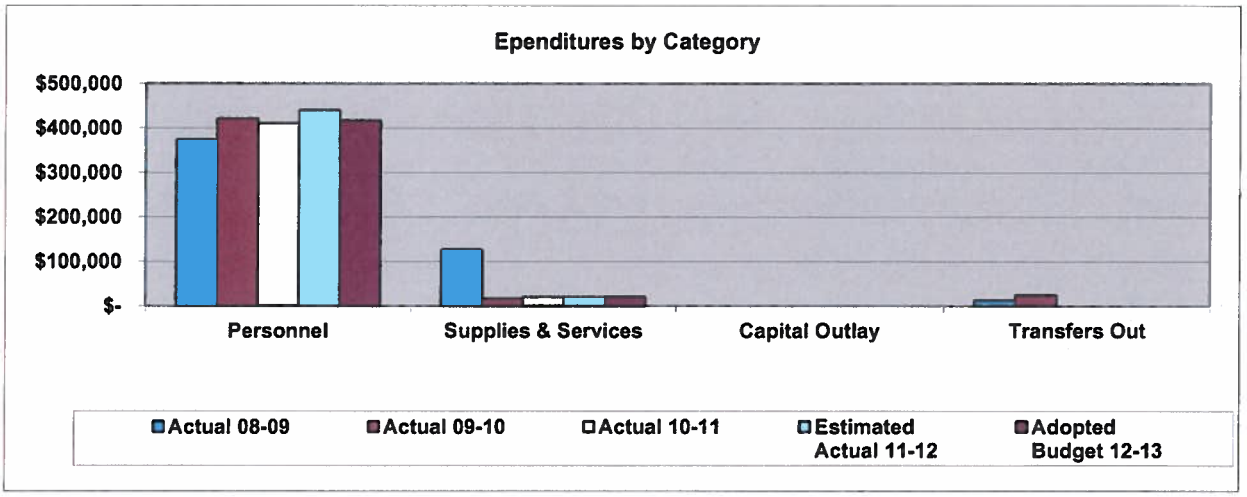
Public Works Administration

Mission:

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 374,423	421,540	410,717	440,320	$ 417,200
Supplies & Services	127,007	16,901	20,284	20,014	21,200
Capital Outlay					
Transfers Out	13,200	24,900			
Total Division	**$ 514,630**	**463,341**	**431,001**	**460,334**	**$ 438,400**
Revenues / Funding Sources					
Interfund Transfers In	$ 432,700	467,000	447,000	447,900	$ 450,200
Total Division Sources	**$ 432,700**	**467,000**	**447,000**	**447,900**	**$ 450,200**

Division Staffing	**Budget 11-12**	**Budget 12-13**
Full Time Positions		
Administrative Assistant	1.00	1.00
Administrative Clerk	2.00	1.90
Public Works Director	1.00	1.00
Total Full Time Equivalent	4.00	3.90



Public Works — Park Maintenance

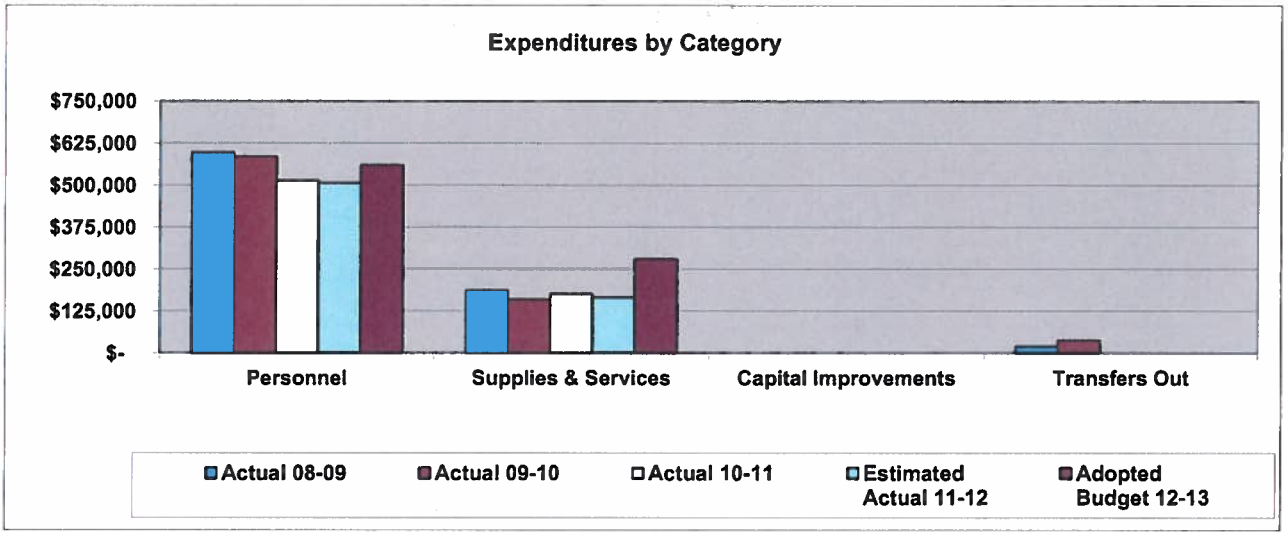
Mission: Maintenance of all Lawn, Trees and Shrubs in all City Parks and Facilities

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 597,550	585,263	513,574	506,803	$ 559,600
Supplies & Services	186,148	158,329	175,734	165,478	279,720
Capital Improvements					
Transfers Out	19,000	37,400			
Total Division	**$ 802,698**	**780,992**	**689,308**	**672,281**	**$ 839,320**
Revenues / Funding Sources					
Miscellaneous	$ -		260	2,130	$ 200
Transfer In from LLAD	33,842	34,113	28,450	27,685	28,300
	$ 33,842	**34,113**	**28,710**	**29,815**	**$ 28,500**

Division Staffing	**Budget 11-12**	**Budget 12-13**
Full Time Positions		
Public Wks Superintendent		0.05
Maintenance Supervisor	0.80	0.80
Maintenance Workers	4.00	4.50
Park and Rec Director	0.30	
Administrative Assistant	0.10	
Total Full Time Equivalent	**5.20**	**5.35**

Comments

In FY 2012-13, this division was transferred from the Park & Recreation Department to the Public Works Department.

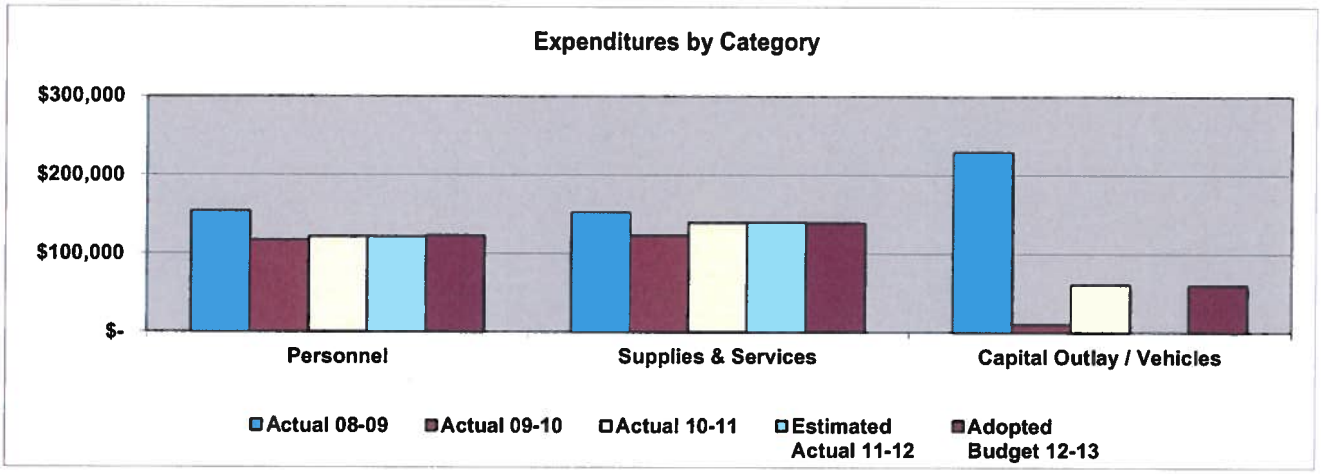


Public Works — Fleet

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 153,546	122,434	116,445	120,970	$ 122,100
Supplies & Services	152,186	124,244	122,609	139,308	138,600
Capital Outlay / Vehicles	228,942	89,511	9,634	60,494	60,000
Total Division	**$ 534,674**	**336,189**	**248,688**	**320,772**	**$ 320,700**
Revenues / Funding Sources					
Interfund Transfers In	$ 124,620	172,900	56,500	66,600	$ 75,600
Other	4,200				
Total Division Sources	**$ 128,820**	**172,900**	**56,500**	**66,600**	**$ 75,600**

Division Staffing	Budget 11-12	Budget 12-13
Full Time Positions		
PW Superintendent	0.10	0.10
Mechanic	1.00	1.00
Total Full Time Equivalent	1.10	1.10



Public Works — Building Maintenance

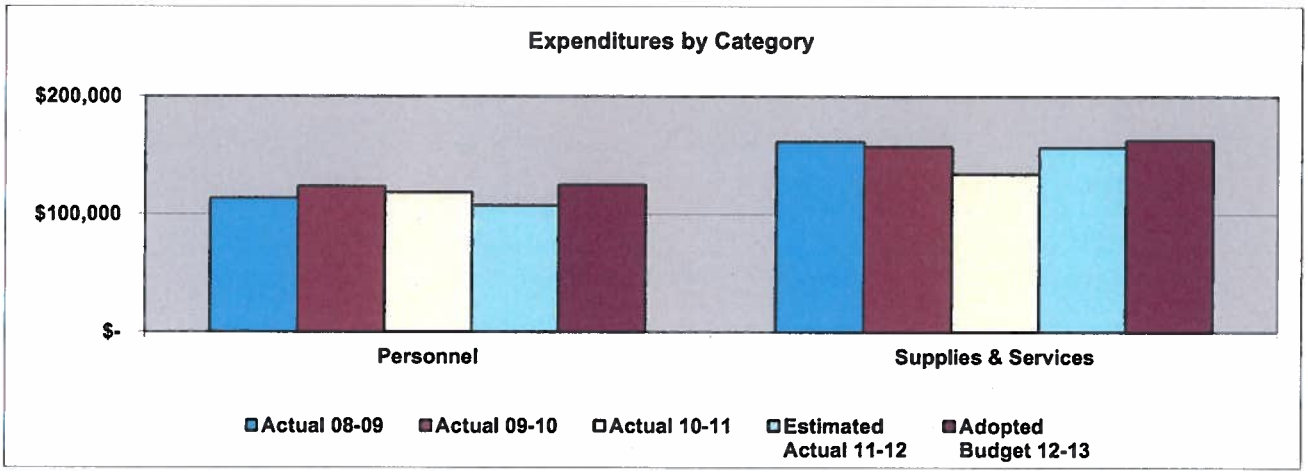
Mission: To Maintain all City Facilities to include Janitorial, Security Alarms, Door Locks and Building Related Equipment

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 113,396	123,431	118,580	107,629	$ 125,000
Supplies & Services	161,507	157,456	134,118	156,628	162,950
Total Division	**$ 274,903**	**280,887**	**252,698**	**264,257**	**$ 287,950**
Revenues / Funding Sources					
Interfund Transfers In	$ 56,400	74,400	69,800	62,400	$ 68,200
Total Division Sources	**$ 56,400**	**74,400**	**69,800**	**62,400**	**$ 68,200**

Division Staffing	**Budget 11-12**	**Budget 12-13**
Full Time Positions		
Building Maintenance Wkr I	1.00	1.00
Park & Rec Director	0.10	
Admin Assistant / Clerk	0.05	0.10
Senior Civil Engineer		0.10
Total Full Time Equivalent	1.15	1.20

Comments

In FY 2012-13, this division was transferred from the Park & Recreation Department to the Public Works Department.

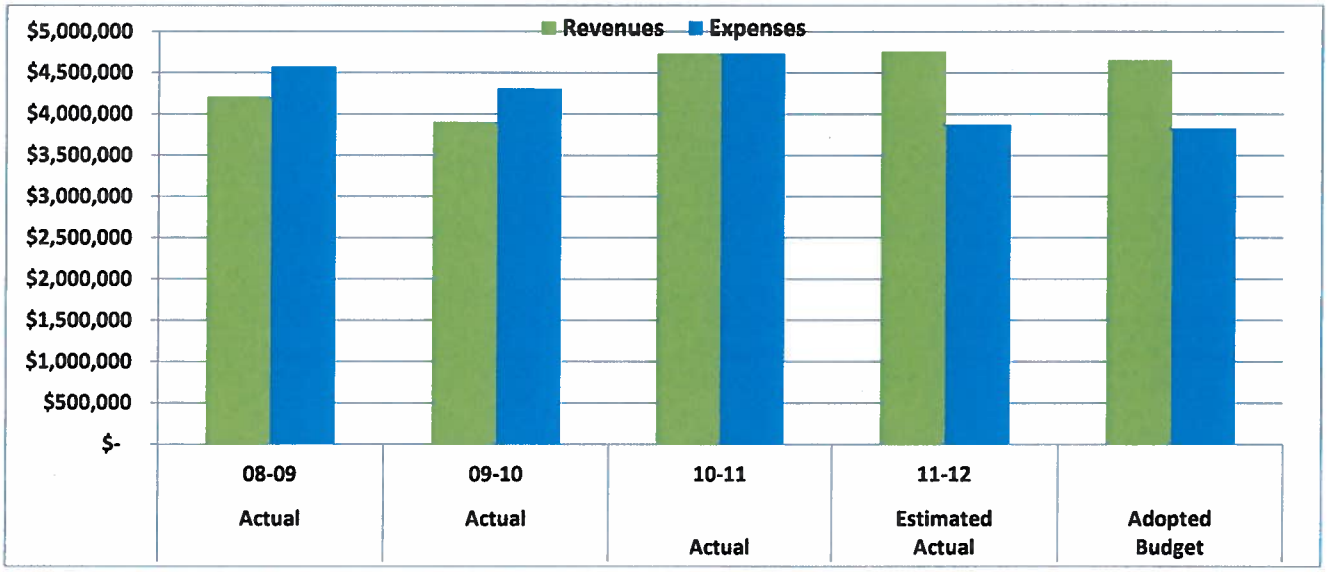


Public Works — Water Enterprise Fund Summary

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	$ 878,852	926,947	901,547	952,946	$ 965,600
Purchased Water	1,681,500	862,770	982,826	1,030,930	1,071,500
Supplies & Services	465,877	1,108,427	978,087	668,628	1,109,450
Capital Outlay	123,090	181,045	132,770	130,136	260,000
Depreciation	769,494	711,986	1,321,414	667,930	-
Support Service Charges	621,330	457,600	466,350	422,800	420,600
Transfers Out	32,400	59,300	63,200	-	-
Total Division	**4,572,543**	**4,308,075**	**4,846,194**	**3,873,370**	**3,827,150**
Revenues / Funding Sources					
Water Service Charges	3,882,349	3,679,323	4,537,392	4,409,869	4,460,600
Interest Earnings	67,811	20,678	15,486	38,620	32,100
Other	259,048	205,352	180,089	307,285	160,000
Total Rev / Funding Sources	**$ 4,209,208**	**3,905,353**	**4,732,967**	**4,755,774**	**$ 4,652,700**

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

Staffing	**FY 11-12**	**FY 12-13**
Total Staff Full Time Equivalent	9.10	9.05



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

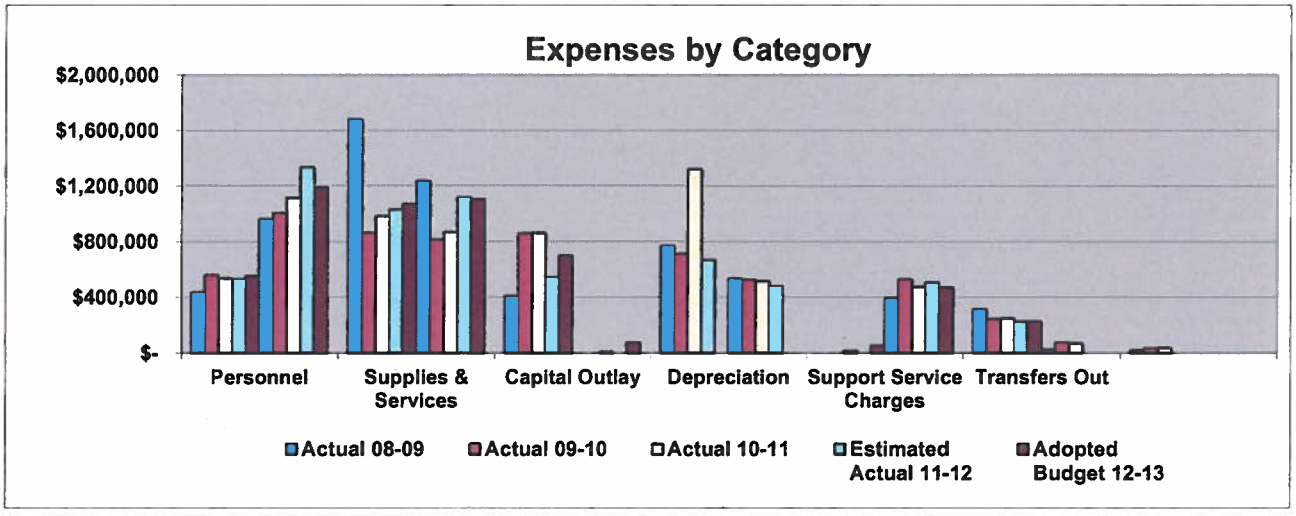
	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	435,692	559,761	537,412	530,301	$ 551,700
Purchased Water	1,681,500	862,770	982,826	1,030,930	1,071,500
Supplies & Services	407,084	859,591	863,765	544,345	700,750
Depreciation	769,494	711,986	1,321,414	667,930	-
Capital Outlay			13,574		50,000
Support Service Charges	313,720	240,900	245,950	223,100	222,700
Transfers Out	16,300	31,200	33,300		
Total Expenses	$ 3,623,789	3,266,208	3,998,241	2,996,606	$ 2,596,650

Revenues

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

Division Staffing

Full Time Positions	FY 11-12	FY 12-13
Environmental Pgm Specialis	0.30	0.30
Mechanic	0.50	0.50
Plant Operator	3.00	3.00
Water System Manager	1.00	1.00
Total Full Time Equivalent	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

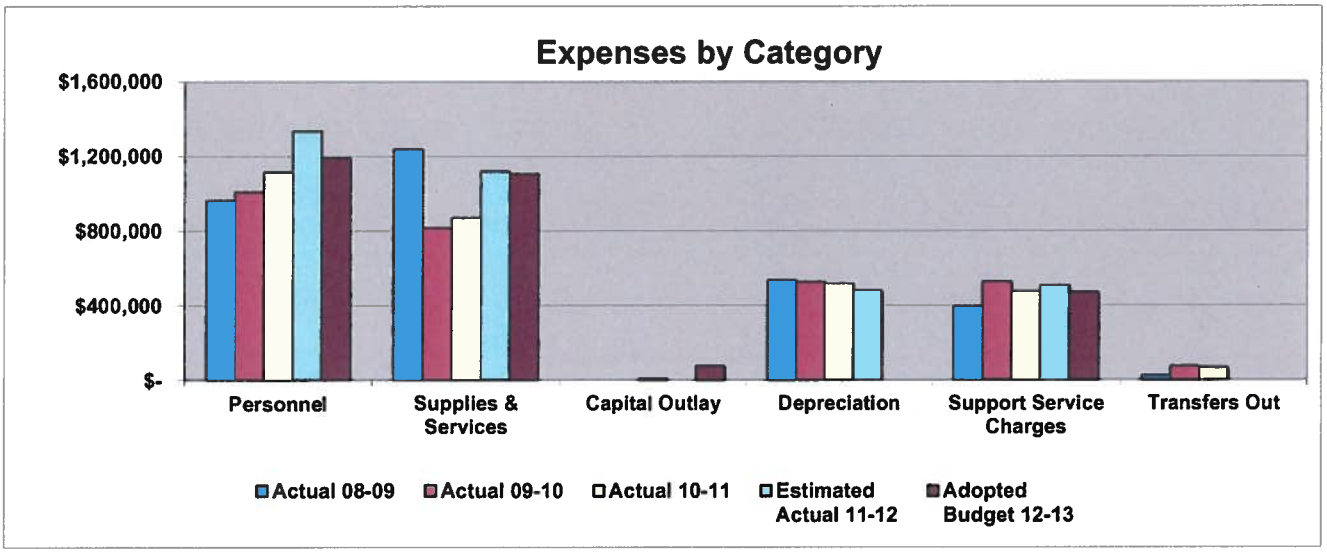
	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	443,160	367,186	364,135	422,645	$ 413,900
Supplies & Services	58,794	248,836	114,322	124,283	408,700
Capital Outlay	123,090	181,045	119,196	130,136	210,000
Support Service Charges	307,610	216,700	220,400	199,700	197,900
Transfers Out	16,100	28,100	29,900		
Total Exps - Wtr Dist System	**$ 948,754**	**1,041,867**	**847,953**	**876,764**	**$ 1,230,500**

Revenues

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

Division Staffing

Full Time Positions	FY 11-12	FY 12-13
Maintenance Supervisor	0.80	0.80
Maintenance Worker	2.40	2.40
Senior Maintenance Worke	0.80	0.80
Public Works Superintende	0.30	0.25
Total Full Time Equivalent	4.30	4.25

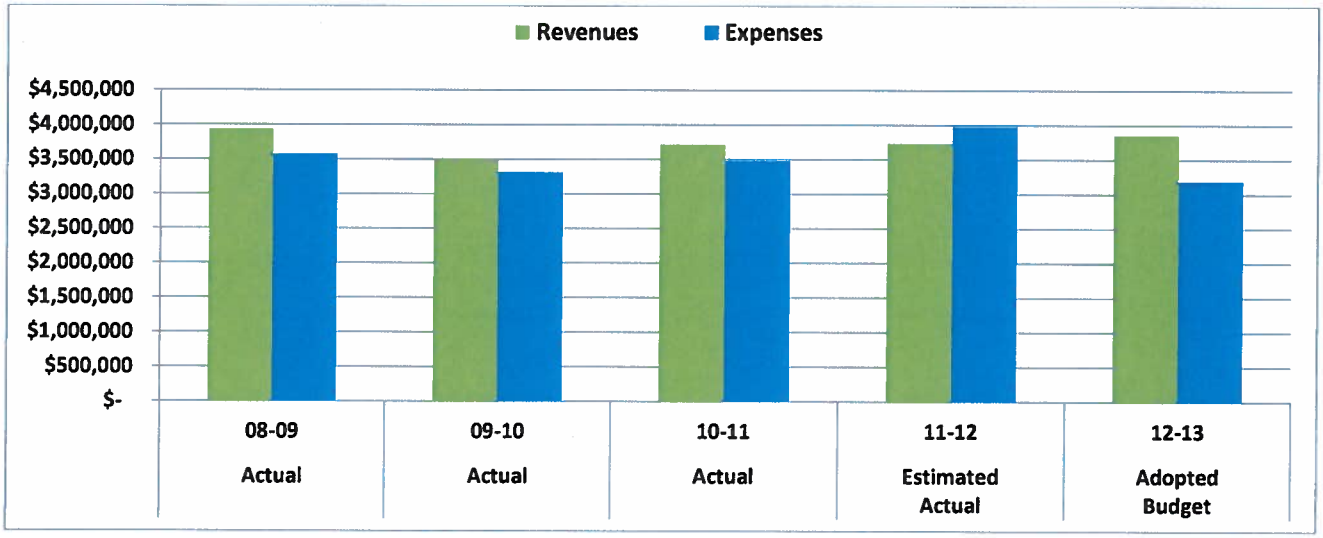


Public Works — Wastewater Enterprise Fund Summary

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	$ 1,158,754	1,174,428	1,299,373	1,475,265	$ 1,380,000
Supplies & Services	1,334,387	902,925	1,016,271	1,428,739	1,258,550
Depreciation	534,596	525,481	515,738	478,584	-
Support Services	520,490	621,500	569,125	594,400	552,200
Transfers Out	28,400	86,000	79,200	-	-
Total Division	**3,576,627**	**3,310,334**	**3,479,707**	**3,976,988**	**3,190,750**
Revenues / Funding Sources					
Service Charges	3,064,024	3,198,035	3,476,830	3,481,220	3,643,700
Interest Earnings	38,371	18,005	15,482	26,132	17,800
Other	144,075	155,733	80,225	81,120	62,700
Transfers In	687,000	114,150	143,832	143,832	130,600
Total Rev / Funding Sources	**$ 3,933,470**	**3,485,923**	**3,716,369**	**3,732,304**	**$ 3,854,800**

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 Full Time Equivalent	13	13



Public Works — Wastewater Treatment Plant

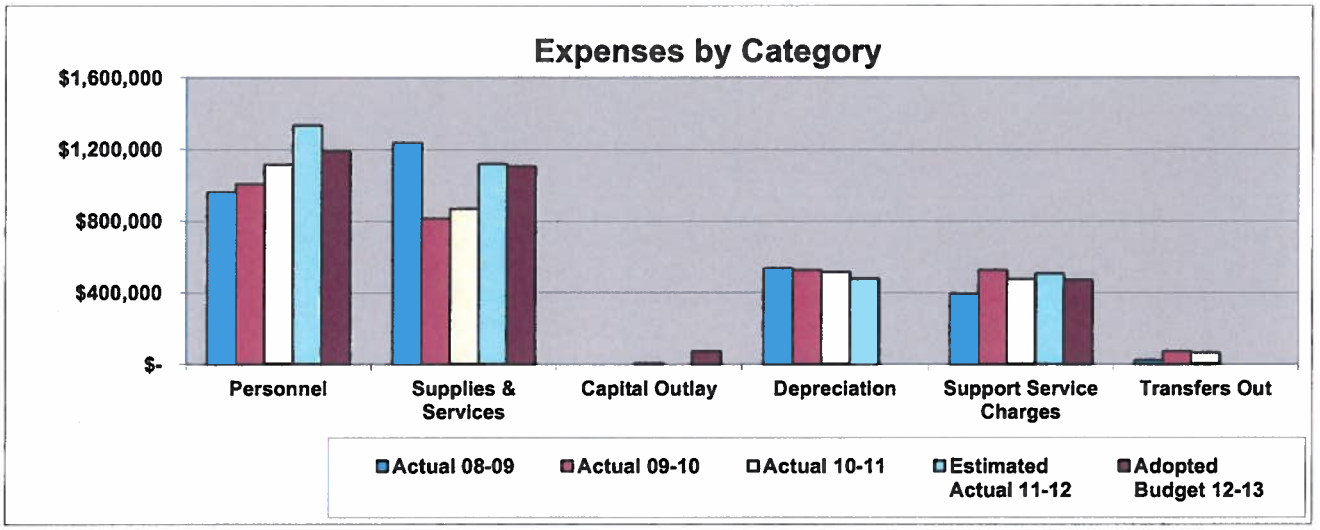
Mission: To Treat Wastewater Delivered to the Treatment Plant in an Efficient and Safe Manner and to dispose of wastewater in an environmentally sound manner

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	962,062	$ 1,007,533	$ 1,116,195	$ 1,335,956	$ 1,189,300
Supplies & Services	1,237,522	815,089	868,654	1,119,055	1,105,100
Capital Outlay			5,585		73,100
Depreciation	534,596	525,481	515,738	478,584	
Support Service Charges	392,080	526,800	474,525	507,200	470,900
Transfers Out	22,000	72,900	66,000		
Total Expenses	**3,148,260**	**2,947,803**	**3,046,697**	**3,440,795**	**2,838,400**

Revenues / Funding Sources

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

Division Staffing	**Budget 11-12**	**Budget 12-13**
Full Time Positions		
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 Manage	1.00	1.00
Civil Engineering Tech	1.00	0.40
Plant Operator Apprentice	1.00	1.00
Total Full Time Equivalent	11.50	10.90



Public Works — Wastewater Collection System

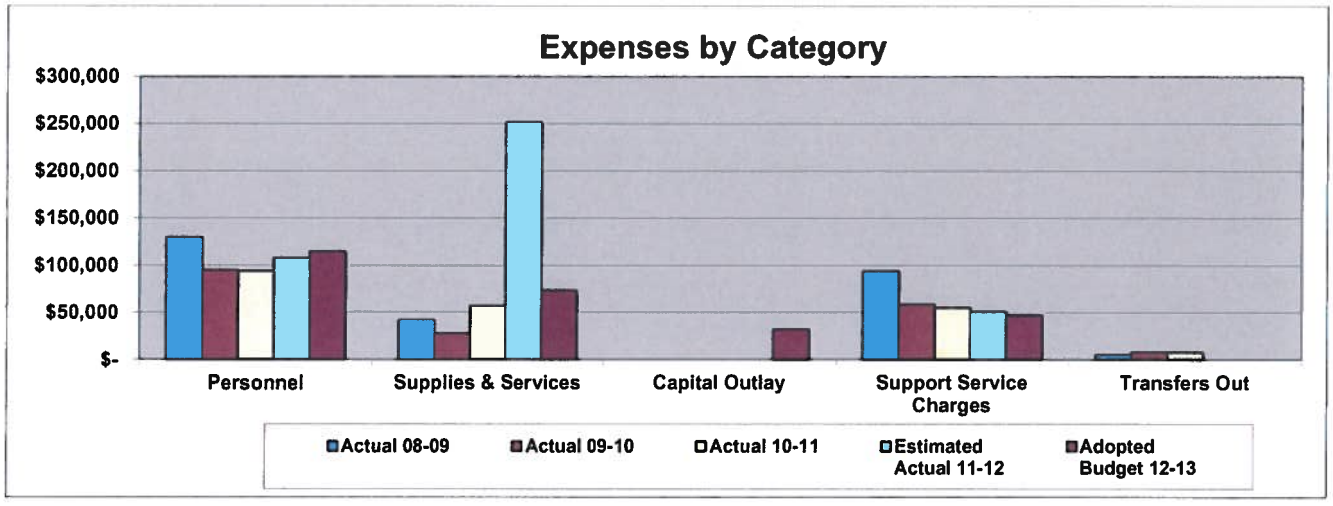
Mission: To collect wastewater consisting of used water from kitchen sinks, bathtubs, toilets, washing machines, dishwashers, etc., from homes and businesses through a system of pipes and pump stations connected by a series of sewer manholes and transport it to the City's wastewater treatment plant.

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	$ 129,265	94,646	93,807	$ 107,671	$ 114,400
Supplies & Services	41,921	27,592	56,679	251,416	73,300
Capital Outlay					32,200
Support Service Charges	93,760	58,600	54,800	50,600	46,900
Transfers Out	5,300	8,100	7,700		
Total Exps - Wtr Dist System	**$ 270,246**	**188,938**	**212,986**	**409,687**	**$ 266,800**

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 11-12	Budget 12-13
Full Time Positions		
Maintenance Supervisor	0.20	0.20
Maintenance Worker	0.60	0.60
Senior Maintenance Worke	0.20	0.20
Public Works Superintende	0.10	0.10
Total Full Time Equivalent	1.10	1.10



Public Works — Wastewater Storm Water Quality

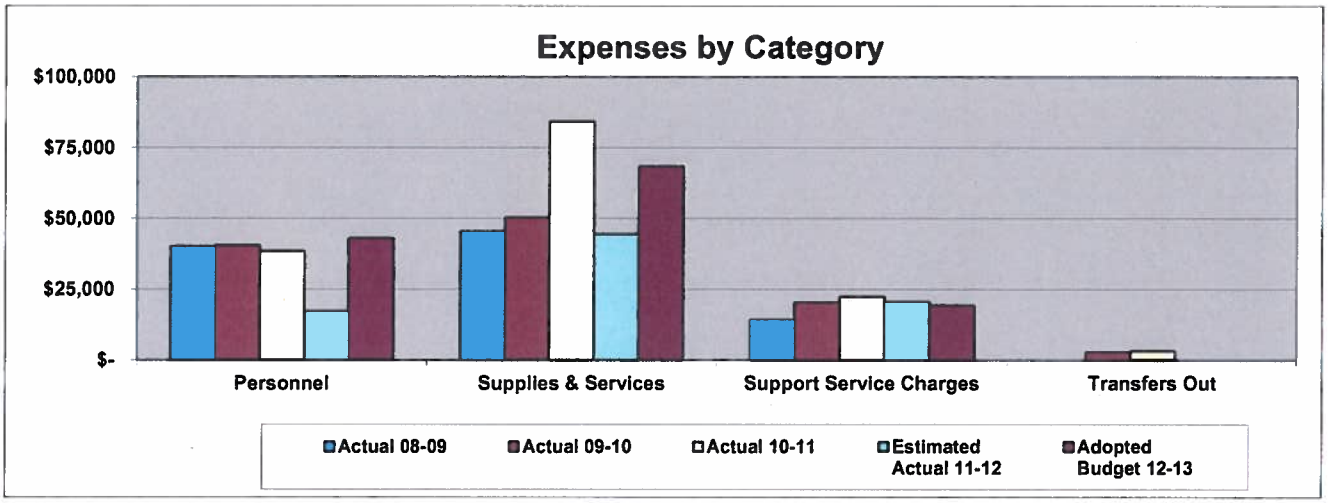
Mission: Provide educational and regulatory services to meet the City's Stormwater National Pollution Discharge Elimination System (NPDES) permit requirements

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	$ 40,057	40,400	38,448	17,122	$ 42,900
Supplies & Services	45,388	50,230	84,248	44,474	68,400
Support Service Charges	14,240	20,300	22,400	20,500	19,300
Transfers Out		2,800	3,100		
Total Expenses	**$ 99,685**	**113,730**	**148,196**	**82,096**	**$ 130,600**

Revenues

Note: Wastewater Enterprise Revenue is scheduled on the Public Works Dept Wastewater Enterprise Fund Summary. Reimbursement of Storm Water Quality expenses is made by Measure A through an Interfund transfer.

Division Staffing	Budget 11-12	Budget 12-13
Full Time Positions		
Environmental Program Spec	0.40	0.40
Public Works Superintendent	0.05	0.05
Total Full Time Equivalent	0.45	0.45



Public Works — Wastewater Solid Waste Management

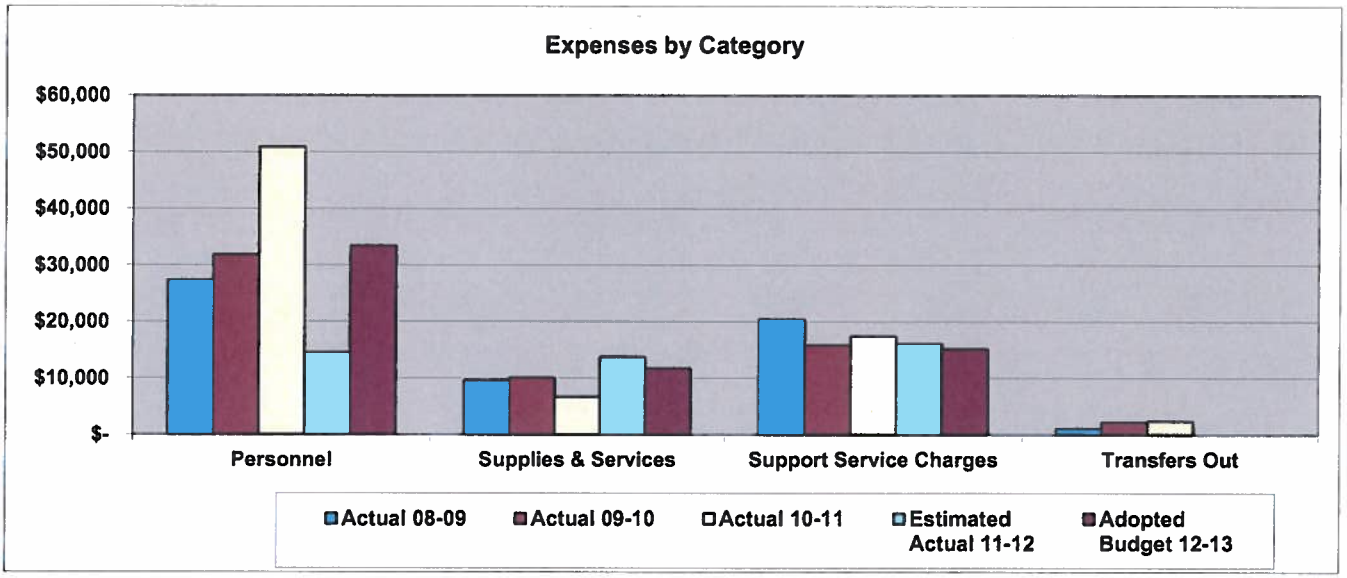
Mission: Provide educatonal activities and oversight of solid waste operations to achieve solid waste diversion goals

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	27,370	31,849	50,923	14,516	$ 33,400
Supplies & Services	9,556	10,014	6,690	13,794	11,750
Support Service Charges	20,410	15,800	17,400	16,100	15,100
Transfers Out	1,100	2,200	2,400		
Total Expenses	**58,436**	**59,863**	**77,413**	**44,410**	**60,250**

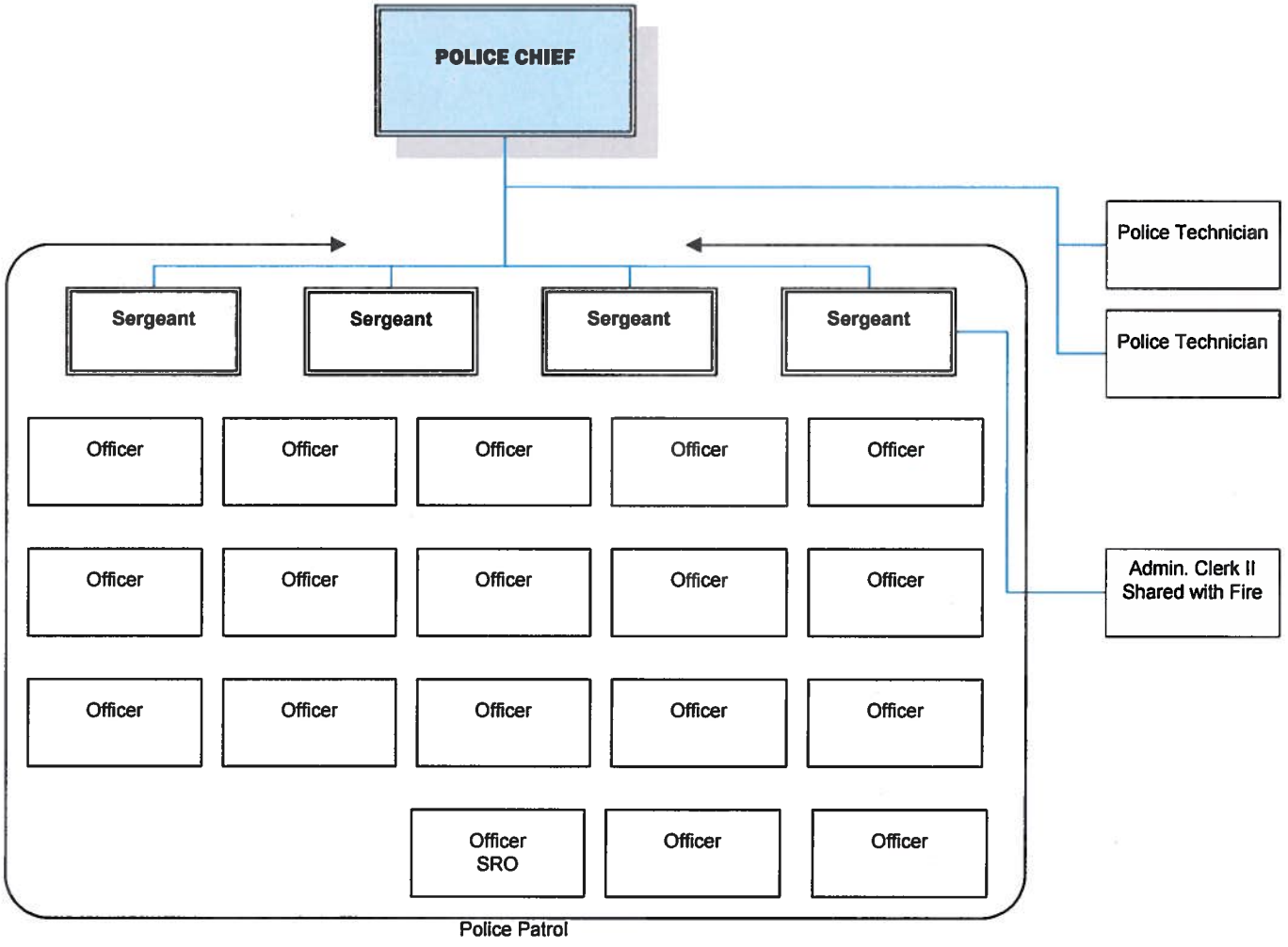
Revenues

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 11-12	Budget 12-13
Full Time Positions		
Environmental Prog Specialis	0.30	0.30
Public Works Superintendent	0.05	0.05
Total Full Time Equivalent	0.35	0.35



POLICE


POLICE CHIEF
Police Technician
Police Technician
Sergeant
Sergeant
Sergeant
Sergeant
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Officer
Admin. Clerk II
Shared with Fire
Officer
Officer
Officer
Officer
Officer
Officer
Officer
SRO
Officer
Officer
Police Patrol

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 second consecutive year the Police Department took the lead to organize the City's participation in the National Night Out in August 2012. National Night Out events were held at 19 different locations with well over 200 families participating.

Accomplishments for Fiscal Year 2011-2012

- In an effort to reduce teen drinking, provided a teen drinking prevention program at American Canyon High School ("Every Fifteen Minutes") and enforced the Social Host Ordinance.

- Improved communication with the public by increasing positive public contacts through our Neighborhood Watch Program and Coffee with Cops. Also we used social media to reach out to the community.

- Conducted joint training with the Fire Department. This training focused on response to crime scenes and hazardous situations. The training was conducted "in-house" by members of the Police and Fire Departments.

Goals for Fiscal Year 2012-13

- Create a traffic safety program to be presented at high schools, to community groups and businesses. The training will stress driver safety and courtesy in traffic situations.

- Offer bicycle safety presentations to the local elementary schools. The presentation will include a "bicycle rodeo" and provide helmets to participants.

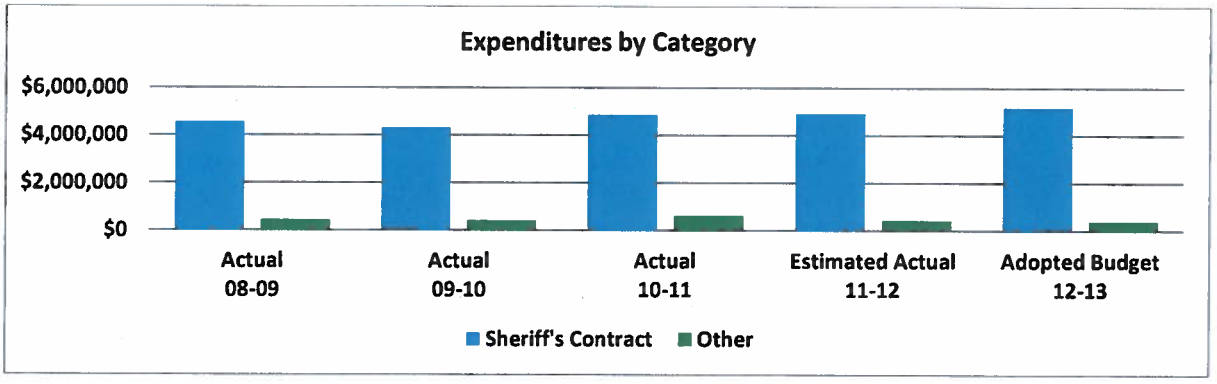
- Continue to increase community outreach through Neighborhood Watch, National Night Out, and social media.

Police Department

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

	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenditures					
Personnel	$ 180,386	196,681	197,538	214,667	$ 212,700
Sheriff's Contract	4,552,829	4,312,319	4,860,263	4,909,763	5,174,700
Supplies & Services	184,282	188,523	177,470	208,810	163,230
Capital Outlay	32,460	16,865	9,526	9,449	10,200
Transfers Out	8,900	16,800			
Division Total	**$ 4,958,857**	**4,731,188**	**5,244,797**	**5,342,689**	**$ 5,560,830**
Revenues / Funding Sources					
Fines and Forfeitures	$ 120,449	133,394	99,025	160,530	$ 150,000
Towing Fees / Restricted	48,815	36,300	27,600	32,250	30,000
Transfer In From Other Funds	100,365	102,445	109,382	102,418	105,100
Other	14,995	5,047	621	6,920	500
Division Total	**$ 284,624**	**277,186**	**236,628**	**302,118**	**$ 285,600**

Division Staffing Full Time Positions	Budget 11-12	Budget 12-13	Comments
City Staff			
Police Technician	2.00	2.00	Admin Clerk II is shared between the City (70%) and the Fire District (30%)
Administrative Clerk II	0.70	0.70	
Total Full Time Equivalent - City	2.70	2.70	
Sheriff's Contract Staff			
Police Chief	1.00	1.00	Law Enforcement Services are provided by Napa County Sheriff through contractual agreement.
Sergeant	4.00	4.00	
Deputy Sheriff	18.00	18.00	
Total Full Time Equivalent - Contract	23.00	23.00	

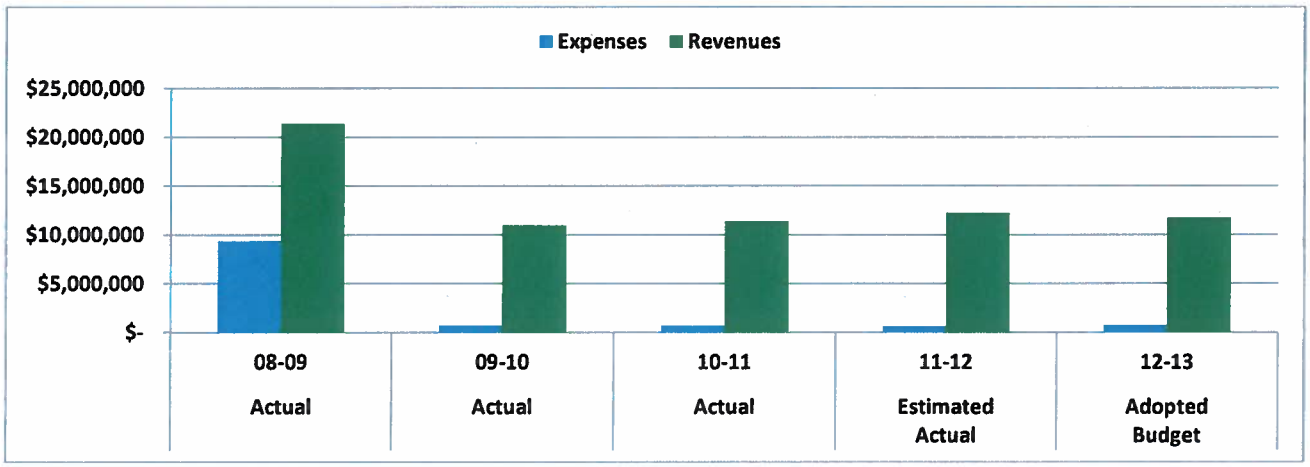


Non - Departmental

Mission: Activities that do not fit into other departments including contributions to various civic and non-profit organizations. Also includes animal control and shelter payments to the County in addition to clerical support costs for the Fire Protection District. Revenues are general unrestricted revenues not associated with the department's activities.

Category		Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12		Adopted Budget 12-13
Expenditures							
Personnel	$	84,440	94,654	91,838	108,154	$	108,200
Supplies and Services		674,176	607,775	577,139	519,537		624,100
Transfers Out		8,587,300	8,100				
Total for Department	**$**	**9,345,916**	**710,529**	**668,977**	**627,691**	**$**	**732,300**
Revenues / Funding Sources - See Major General Fund Revenues Section for Analysis							
Property Tax	$	8,527,747	7,133,764	7,428,639	7,303,932	$	7,371,600
Sales Tax		2,137,429	1,927,674	1,965,610	2,024,495		2,060,000
Other Taxes		142,166	201,583	340,290	314,679		504,500
Transient Occupancy Tax		459,590	557,365	663,427	934,679		825,000
Franchise Tax		522,956	547,297	546,529	585,411		565,000
Leases & Rentals		242,021	139,628	100,521	159,666		182,000
Interest Earnings		258,794	95,670	210,422	226,961		130,000
Miscellaneous Revenues		436,907	353,190	150,154	683,651		131,300
Proceeds from Bonds and Notes		1,075,000					
Extraordinary Revenues		7,593,000					
Total Non Dept'l Revs / Funding	**$**	**21,395,610**	**10,956,171**	**11,405,592**	**12,233,474**	**$**	**11,769,400**

Division Staffing	**Budget 11-12**	**Budget 12-13**	**Comments**
Full Time Positions			
Administrative Clerk II	0.30	0.30	
Administrative Assistant	1.00	1.00	
Total Full Time Equivalent	1.30	1.30	



Debt Service

The City incurs debt to finance certain capital projects when resources are not available or the use of debt is the best option. Debt descriptions and adopted debt service budgets for fiscal year 2012-13 are listed below.

Debt Description	Total Borrowed	Purpose / Comments
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. Note that this debt was refinanced in October 2012.
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 – Broadway Street 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.
Internal Loan from General Fund to Civic Facilities Fund	$1,514,166	In 2010, the City's General Fund made a loan to the Civic Facilities Fund to provide funds to remodel the former Police Station into a Senior Multi-Use Center.
City of Vallejo Water Capacity Purchase Option 3 Maturity 12/31/2014	$2,783,655	In 2011, Option 3 was exercised by the City to purchase an additional 1.15 mgd from the City of Vallejo which is financing the purchase over a four year period.

Debt Service
Adopted Budget

Debt Description	Principal	Interest	Total	Fund
2002 Lease Revenue Bonds	$200,000	$109,700	$309,700	Lease Rev Ref Bonds Debt Service
Capital Lease – City Hall	$195,000	$279,700	$474,700	Broadway City Hall Debt Service
State of California Davis Grunsky Loan	$56,400	$26,600	$83,000	Water Enterprise
State of California Water Resources Control Board Revolving fund Loan	$553,500	$188,600	$742,100	Wastewater Enterprise and WW Capacity
City of Napa Note Payable Alternative Intake Loan	$100,000	$14,000	$114,000	Water Enterprise
Capital Lease – Broadway Street Property Adjacent to City Hall	$102,000	$32,700	$134,700	Broadway Property Debt Service
Capital Lease – Water North Bay Aqueduct (NBA)	$154,900	$282,700	$437,600	Water Enterprise and Water Capacity
Water Capacity Fund Internal Loan	$0	$145,200	$145,200	Water Capacity
City of Vallejo Water Capacity Purchase	$673,900	$97,100	$771,000	Water Capacity
Wastewater Enterprise Fund Internal Loan	$0	$5,500	$5,500	Wastewater Enterprise
Senior Multi-Use Center Internal Loan	$5,000	$`42,000	$47,000	Civic Facilities Impact Fee Fund
Total Debt Service	$2,040,700	$1,223,800	$3,264,500	

Capital Projects

Capital Improvement Program

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

Investment in Capital improvements fosters economic vitality, neighborhood vitality, and preservation of city infrastructure. It provides or improves service to areas lacking or having deficient service. Evaluation criteria for selecting which projects to include for funding includes prior commitments, availability of state or federal grants, efficiency improvements, achieving stated economic development objectives, elimination of hazards and a project's expected useful life. The general rules for inclusion in the CIP are a cost threshold of $50,000, a "life" of over ten years, and something that takes two people to lift.

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

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

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

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

Capital Improvement Program (continued)

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

The City Council approved a five year CIP plan and a capital budget for fiscal year 2012-13. Active CIP project budgets are presented on the following pages.

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Capital Improvement Program
New Projects

	Project Number	Descriptions	Project Budget
1	PR09-0101	NRT-Kensington Way-Kimberly Park Bay Trail	$ 85,000
2	PR13-0200	Newell Open Space	15,000
3	PW08-0015	ACHS - Acquisition of Future High Storage Tank site & property for mitigation from the NVUSD	878,220
4	PW12-0400	Trash Capture	10,290
5	RW12-0100	Recycled Water Delivery Program	288,000
6	SD12-0100	Routine Creek Maint Permit - Mitigation	50,000
7	SD12-0200	Rio DelMar Channel - Channel Improvements	60,000
8	TR05-0300	Broadway Realignment (Mitigation)	12,000
9	TR07-0600	Broadway Improvements (South)	992,600
10	TR09-0100	West AmCan Road (James to SR29)	135,000
11	TR09-0400	Theresa Avenue SR2S, Phase 2	460,460
12	TR12-0100	Annual Pavement Management System Project	50,000
13	TR12-0300	NJ Elem School Area Pedestrian Improvement	286,000
14	TR13-0100	Theresa Avenue SR2S, Phase 3	230,000
15	WA07-0200	Potable Water Storage Tank - High Pressure Zone	60,000
16	WA07-1200	WTP FCV 9 Replacement	80,000
		Total New Projects	$ 3,692,570

Capital Improvement Program
Continuing Projects

	Project Number	Descriptions	Project Budget
1	CF09-0200	Modifications to EOC	$ 11,000
2	PR07-0300	Bocce Ball Court Installation	21,737
3	PR09-0300	Napa River/Loop Trail Project "Mike's Hike"	80,000
4	PR10-0100	2011 Bus Shelter Project	19,237
5	PR13-0200	Newell Open Space	85,000
6	SD09-0400	Kimberly Flood Control, Clean Water & Park Impr	10,800
7	SD09-0500	CalFed Monitoring	22,000
8	TR05-0300	Broadway Realignment (Mitigation)	13,719
9	TR09-0100	West AmCan Road (James to SR29)	58,014
10	TR12-0100	Annual Pavement Management System Project	99,644
11	TR12-0400	SR29 - NJ Rd Intersection Improvements	300,000
12	WW07-0500	WW Main Upsizing in AmCan Rd and SR29	379,381
13	WW08-0300	WWTP Prelim Design Report, Phase 1 and 2	40,842
14	TR07-0400	AmCan Rd East Pavement Reconstr (Mitigation)	13,100
		Total Continuing Projects	$ 1,154,474

Miscellaneous

RESOLUTION # 2012 - 48

A RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR 2012-2013 FOR SPECIAL REVENUE, WATER, WASTEWATER, DEBT SERVICE AND CAPITAL PROJECT FUNDS AND THE GENERAL FUND EXCEPT FOR THE PARK AND RECREATION DEPARTMENT AND INCLUDING THE STRUCTURAL DEFICIT ELIMINATION PLAN

WHEREAS, the City of American Canyon have been battered by the Great Recession of 2007-2010, and

WHEREAS, the City has been adversely impacted by the decline of revenues, especially property and sales taxes; and

WHEREAS, the City Council approved a thirty-six month General Fund Structural Deficit Elimination Plan on May 20, 2010, which aggressively reduced expenses beginning fiscal year 2010-11; and

WHEREAS, Staff found that key City revenues had not rebounded as fully as hoped from the recession necessitating the City Manager to recommend continuing the Deficit Elimination Plan for the third and final year in fiscal year 2012-13; and

WHEREAS, the Deficit Elimination Plan's many cost cutting measures include 15 days of staff furloughs, closing City Hall and other facilities for a week in November and December, suspending employee cost of living increases, eliminating additions to General Fund reserves, suspending vehicle replacements except for public safety, a limited hiring freeze, minimal contributions to the retiree health trust; eliminating contributions to community non-profits; and

WHEREAS, the budget includes funding for public safety vehicles and retiree health expenses for which General Fund Reserves had been allocated; and

WHEREAS, a traffic offender fund was established in the General Fund in fiscal year 2006-07 for the purpose of recovering certain City costs incurred when a vehicle is impounded or stored and revenues were designed for local traffic offender program purposes; and

WHEREAS, the Police Department's recommended budget includes an appropriation of $10,000 from the traffic offender fund for eligible program costs; and

WHEREAS, on March 28, 2012, staff presented a Capital Improvement Plan Study session on the City's capital projects and reviewed individual projects, their priorities and estimated funding requirements with the intent of appropriating funds during the regular budget cycle; and

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of American Canyon adopts the attached budget for fiscal year 2012-13 for all special revenue, water, wastewater, debt service and capital project funds and the general fund except for the park and recreation department.

BE IT FURTHER RESOLVED that the City Council of the City of American Canyon hereby approves:

- 16 new capital projects totaling $3.692 million funded by grants, impact fees, user charges and taxes
- the final year of the General Fund Structural Deficit Elimination Plan provisions as noted above
- the carryover of Capital Improvement Program budgets and purchase commitments or encumbrances from fiscal year 2011-12 to fiscal year 2012-13 as reviewed and approved by the Finance Director
- the appropriation of $10,000 from the Traffic Offender Fund for program expenses
- using up to $70,200 from the vehicle replacement programed fund balance and $96,600 from the retiree health benefit programmed fund balance
- a contribution to the Wastewater capital reserve fund of $75,000 in accordance with the provisions of the treatment plant project State Revolving Fund Loan

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on the 19th day of June, 2012 by the following vote:

MAYOR GARCIA: Yes
VICE MAYOR COFFEY: Yes
COUNCIL MEMBER B. BENNETT: Yes
COUNCIL MEMBER J. BENNETT: Yes
COUNCIL MEMBER JOSEPH: Yes

Leon García
Leon Garcia, Mayor

ATTEST:
Rebekah Barr, MMC, City Clerk

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

RESOLUTION #2012 - 49

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AMERICAN CANYON ADOPTING THE GENERAL FUND'S PARKS AND RECREATION DEPARTMENT BUDGET FOR FISCAL YEAR 2012-13

WHEREAS, since the City's inception, it has provided parks and open space to its residents to enhance their health and well-being; and

WHEREAS, these venues offer opportunities for exercise, fitness, fun, entertainment, relaxation, socializing, fresh air and a place to be outdoors; and

WHEREAS, parks are located throughout the City and other facilities include a Senior multi-purpose center, Aquatic Center, Gymnasium, basketball courts, soccer and softball fields, playground equipment; and

WHEREAS, staff prepared a Parks and Recreation Department Budget for City Council review and consideration in order to fund staff, maintenance of facilities and recreational program expenses for residents.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of American Canyon adopts the General Fund Park and Recreation Department Budget for fiscal year 2012-13.

PASSED, APPROVED AND ADOPTED at a regular meeting of the City Council on the 19th day of June, 2012 by the following vote:

MAYOR GARCIA: recused & absent
VICE MAYOR COFFEY: Yes
COUNCIL MEMBER B. BENNETT: Yes
COUNCIL MEMBER J. BENNETT: Yes
COUNCIL MEMBER JOSEPH: Yes

Leon Garcia
Leon Garcia, Mayor

ATTEST:

Rebekah Barr, MMC, City Clerk

APPROVED AS TO FORM:

William D. Ross, City Attorney

Resolution 2012-09

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE AMERICAN CANYON FIRE PROTECTION DISTRICT ESTABLISHING THE PRELIMINARY AND FINAL OPERATING BUDGET FOR FISCAL YEAR 2012-13

WHEREAS, annually, the Board of Directors of the American Canyon Fire Protection District (District), adopts an operating budget; and

WHEREAS, the District's recommended budget was reviewed by the Finance Committee at its meeting on May 22nd; and

WHEREAS, the District met its goals in 2011 which included transitioning to City of Napa dispatch improving coordination with other emergency service providers, reducing 911 call processing times, deploying Mobile Data Computers and adopting the 2010 Uniform Fire Code; and

WHEREAS, the District has operated conservatively over the past two years and economizing whenever possible in response to the continuing poor economic conditions and staff continues to evaluate opportunities for future service enhancements and operational efficiencies; and

WHEREAS, the National Fire Protection Association recommends staffing benchmarks for Fire Departments to help ensure the health and safety of firefighters and citizens; and

WHEREAS, after consideration of fire operations in American Canyon, the Fire Chief recommends that one firefighter per 1,000 population be established as a benchmark, which is well within a standard staffing range recommended by the International City Managers' Association and various professional fire protection organizations; and

WHEREAS, the Fire Chief recommends that the District gradually increase its staffing levels as resources permit from the current 0.8 firefighters per 1,000 to 1.0 and therefore, recommends adding one additional firefighter increasing staffing to 17 bringing the staffing factor to 0.86; 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.

WHEREAS, on June 19, 2012, the Board of Directors of the American Canyon Fire Protection District held a public hearing on the proposed budget for FY2012-2013; and

NOW THEREFORE, be it resolved by the Board of Directors of the District that the Fiscal Year 2012-2013 Budget, summarized in Attachment I, is hereby adopted for FY 2012-2013.

BE IT FURTHER RESOLVED, that the amount encumbered on the books of the District for Fiscal Year 2011 -2012 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 of the various funds of the District.

BE IT FURTHER RESOLVED, that the District Board authorizes the Fire Chief to recruit and hire an additional firefighter, increasing District career firefighter staffing to a total of seventeen (17) personnel.

BE IT FURTHER RESOLVED, that the amendments to the Operating Budget for the District for FY2012-2013 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, 2012, 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 19th day of June, 2012 by the following:

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

Leon Garcia

Leon Garcia
Chairman, Board of Directors

ATTEST:

Glen E. Weeks
District Clerk

APPROVED AS TO FORM:

William D. Ross
District Counsel
American Canyon Fire Protection District

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.

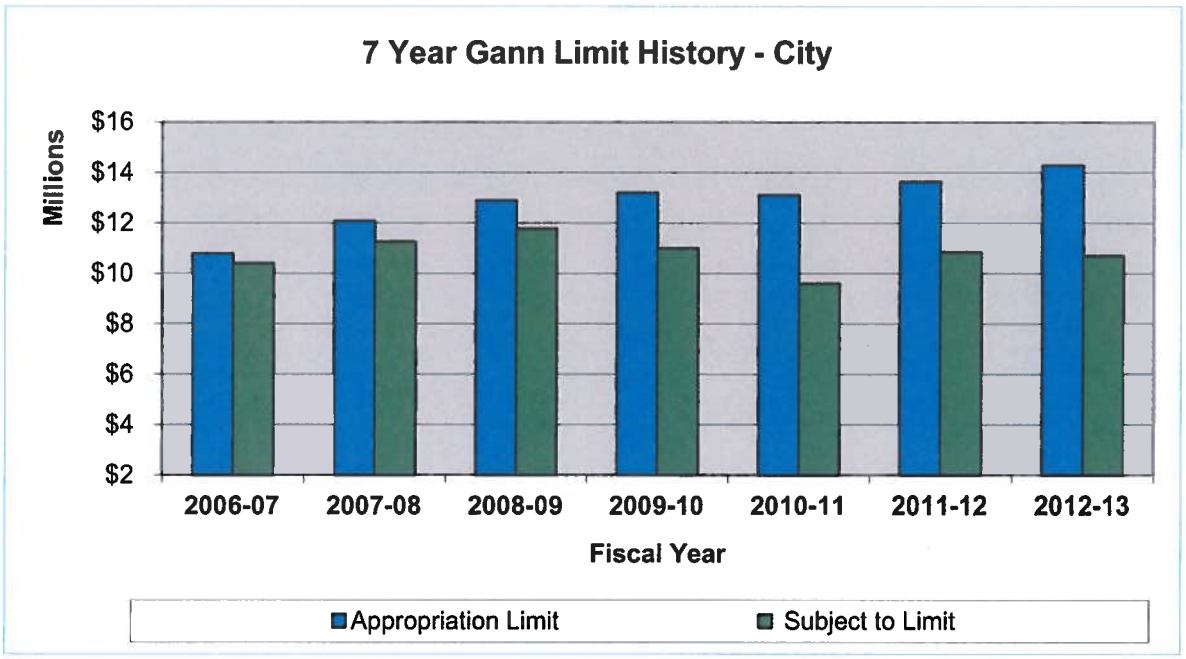
FY 2012-2013 Appropriation Limit

The fiscal year 2012-2013 appropriations limit was calculated using the Statewide Per Capita Personal Income increase of 1.04% and the City population increase of 0.92%. 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 4.72%.

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 2012-13. The City is at 75% of its limit while the Fire District is at 33%. Seven years of historical data is provided in the following tables and charts.

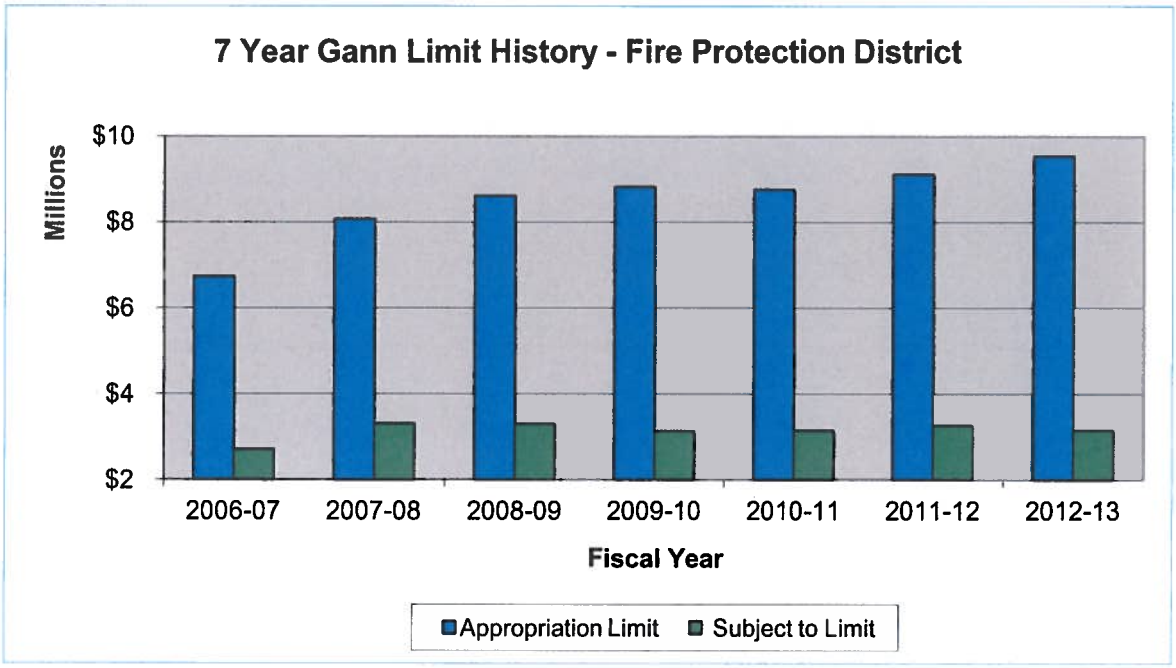
City of American Canyon Appropriations Limit
Seven Year History

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
2012-13	14,281,759	10,687,404	3,594,355	1.04%	19,809



American Canyon Fire Protection District Appropriations Limit Seven Year History

Fiscal Year	Appropriation Limit	Subject to Limit	Amount Under	Per Capita Income	Popul
2006-07	$ 6,729,656	$ 2,700,000	$ 4,029,656	3.96%	16,0
2007-08	8,076,260	3,300,000	4,776,260	4.42%	16,2
2008-09	8,617,297	3,294,887	5,322,410	4.29%	16,5
2009-10	8,825,063	3,126,427	5,698,636	0.62%	16,8
2010-11	8,765,053	3,143,192	5,621,861	-2.54%	19,4
2011-12	9,120,914	3,262,043	5,858,871	1.03%	19,6
2012-13	9,551,421	3,151,831	6,399,590	1.04%	19,8



Timing of Revenues Received

Revenue Types	Monthly	Scheduled	Varies
Property Tax		Primary Distributions - December & May	
Sales Tax [1]	75% of Est Allocations with Quarterly Reconciliation	For Triple Flip - 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 suspended by the State in Fiscal Year 2012-13	Paid with Property Tax in Lieu of VLF Distributions in December & May	
Grants			Generally based on request for reimbursement of eligible expenditures
Fees for Services & Permits			As services are needed
Business License Tax		Renewals Sent in December and payments delinquent February 1st	
Water and Wastewater			
Single Family Residential	Billed Monthly		
Multi-family & Mobile Home Parks	Billed Monthly		
Non-Residential	Billed Monthly		
Development Impact & Connection Fees			Generally as Development Permits are issued
Gas Tax allocations	Distribution from State allocations		
Other General fund, Enterprise Funds and Special Funds Revenues			Varies depending on revenue types

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

Fund Descriptions

General Fund

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

Special Revenue Funds

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

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

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

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.

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

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 determining the resources available at the beginning of the fiscal year in each fund. Directors also 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 review by the Finance Committee, a budget workshop is held with the City Council in May. After receiving any feedback and making necessary adjustments, a public hearing is held during the first Council Meeting in June.

The City Council adopted the City's operating budget at their meeting on June 19, 2012. The Fire District budget was also adopted by the Board of Directors on that date.

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

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

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 core municipal services such as administration, law enforcement services, parks and recreation programs and activities, street maintenance and community development functions. The Fire Protection District is a subsidiary special district to the City and maintains its finances separately from the City. It has a Fire Operations Fund to account for its activities along with other funds which account for mitigation fees, grants, and for resources dedicated to procuring fire apparatus and special equipment.

Special Revenue Funds

These funds account for revenues 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 sand 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 Canon does not currently use 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.

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.

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

- Non-spendable - Inherently non-spendable such as prepaid items, inventories, long term loan receivables or non financial assets held for resale, e.g. Houses
- Restricted – Externally enforceable legal restrictions such as limitations imposed for debt covenants, contributors or the government
- Committed – self-imposed limitations set in place prior to the end of the period such as limitations on use of resources imposed by the City Council, e.g. contingency, catastrophic, economic development and 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

General Contingency Reserve - goal is 20% of the operating annual budget; $3.12 million for the City and $800,000 for the Fire District.

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. City Goal is $2.0 million while Fire District Goal is $500,000.

Economic Development Reserve will only be used to further the City's adopted Economic Development program. The City's goal is $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. The City goal is $500,000 while the Fire District goal is $100,000 + annual increases for both

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.

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

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

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

EXPENDITURE CONTROL

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

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.

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

CITY CAPITAL IMPROVEMENT PROGRAM AND THE CAPITAL BUDGET

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

Budget Preparation The Annual Capital Budget will be developed from the Capital Improvement Program. Capital project expenditures must be appropriated in the Annual Budget. A funding source/resource availability shall be presented to the City Council at the time a project is presented for funding.

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.

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.

Investment Policy - All funds shall be invested in accordance with the approved investment policy. Investment of City funds emphasizes preservation of principal.

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

DEBT MANAGEMENT

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

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

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

INTERNAL CONTROLS

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

RISK MANAGEMENT

Responsibility - The 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.

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: 69.5
- Housing Units: 6,040
- Persons per Household: 3.44

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: 19,809 as of January 1, 2012 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:

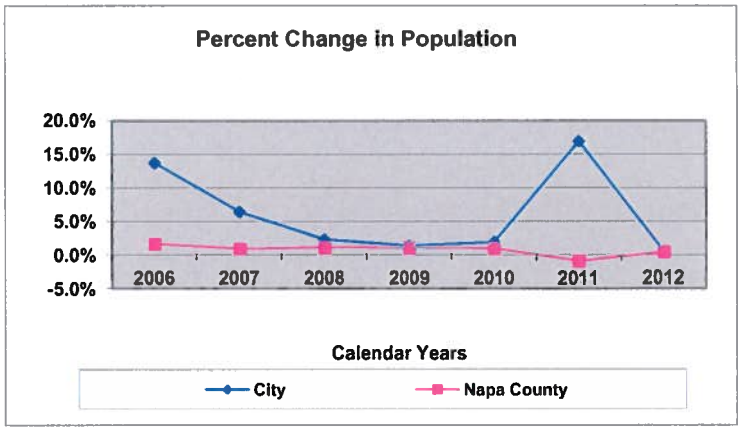
Fiscal Year	Population	Per Capita Personal Income	Unemployment Rate
2000	9,375	$34,203	2.60%
2001	9,774	$37,928	2.50%
2002	11,270	$37,965	2.60%
2003	12,331	$38,361	3.40%
2004	13,156	$38,352	3.70%
2005	14,306	$40,666	4.10%
2006	14,961	$42,720	6.70%
2007	15,925	$42,894	6.70%
2008	16,293	$50,817	9.00%
2009	16,521	$23,332	13.80%
2010	16,836	$26,229	15.50%
2011	19,693	$24,848	8.6%
2012	19,809		12.00%

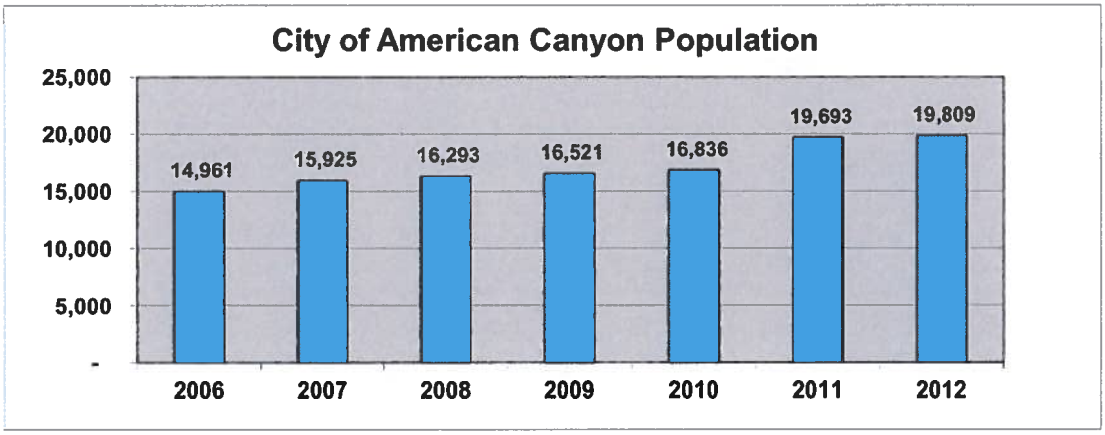
The State Department of Finance reported that the City's median age was 37 in 2010. The State also reported on education levels for 2010. The percentage of the population 25 years old and above who graduated from high school was 82.1% while the percentage with Bachelor's Degree was 27.4%.

Demographic and Economic Statistics

Population Changes

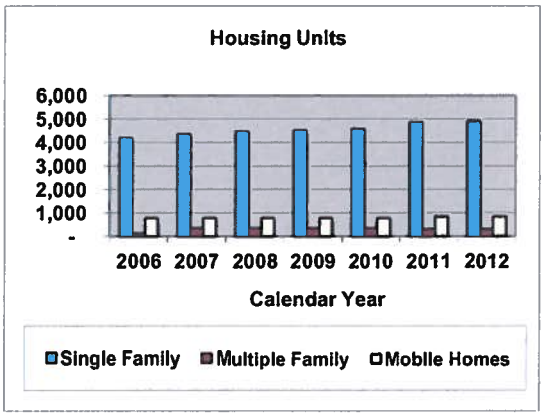
	City	% Change	Napa County	% Change
2006	14,961	13.7%	133,352	1.6%
2007	15,925	6.4%	134,559	0.9%
2008	16,293	2.3%	136,064	1.1%
2009	16,521	1.4%	137,571	1.1%
2010	16,836	1.9%	138,917	1.0%
2011	19,693	17.0%	137,639	-0.9%
2012	19,809	0.6%	138,255	0.4%

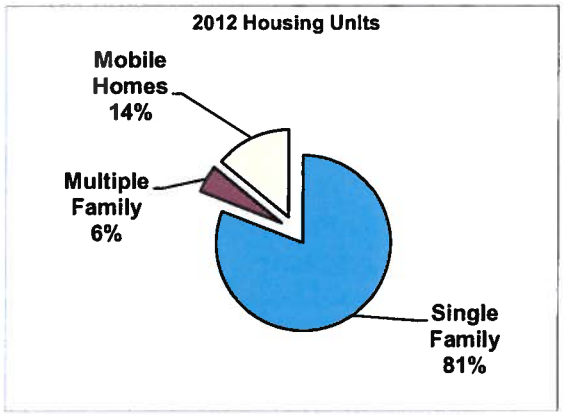




City Housing Trends

	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%	1.96%	2.985
2011	4,864	305	849	6,018	5.4%	5.43%	3.439
2012	4,886	305	849	6,040	0.4%	5.43%	3.439





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) and other authoritative sources.

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

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

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

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 fee of the value of motor vehicles that is levied by the State. These funds are distributed by the State to local governments based on their population.

Net - Amount after consideration of any adjustments.

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

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

Glossary of Budget Terms

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

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

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

Glossary of Budget Terms

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.

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.

Glossary of Budget Terms

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.

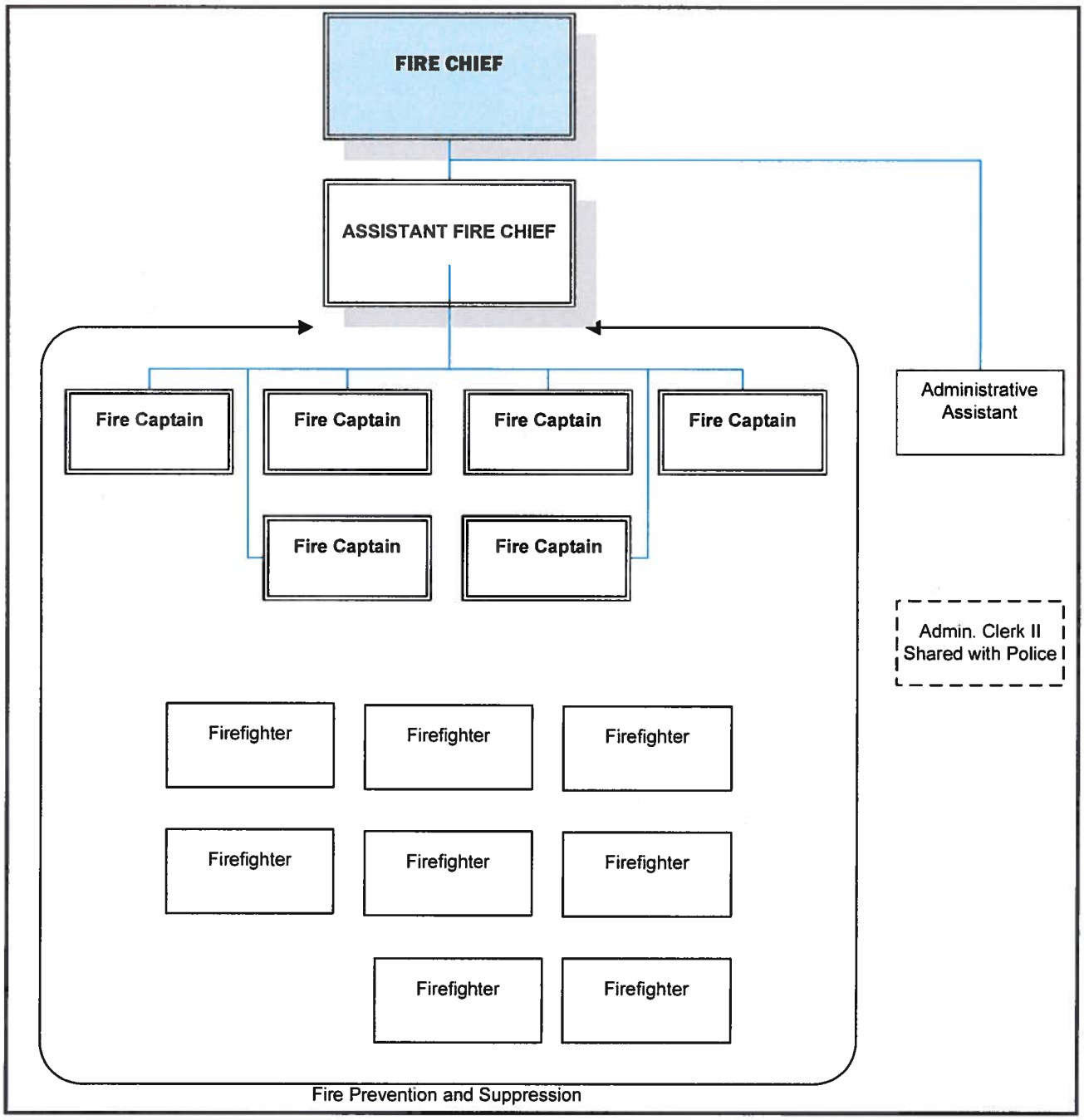
Working Capital – A term used to express the cash or equivalents equity of a fund. It is determined by subtracting current liabilities from current assets. It provides a measure of resources available to be used in the current or next fiscal year. It is generally used to show the available resources 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.

Fire Protection District

BOARD OF DIRECTORS

Leon Garcia, Chairman
Cindy Coffey, Vice Chair
Belia Ramos Bennett, Board Member
Joan Bennett, Board Member
Mark Joseph, Board Member

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 2011-12

- Consistently presented information and recommendations to enable the Fire District Board to make decisions on matters of policy
- Oversaw and provided direction to ensure that the District remains fiscally sustainable
- Collaborated with neighboring agencies for greater efficiencies
- Implemented Mobile Data Computer system on FD apparatus
- Completed Computer Aided Dispatch to Records Management System (RMS) interface
- Adopted and implemented District plan check, inspection and special permits fee program
- Assisted developers with fire code compliance
- Filled one firefighter vacancy
- Maintained Urban Search and Rescue and Napa Interagency Rescue Team Programs
- Maintained National Emergency Management System (NIMS) compliance
- Maintained facilities
- Maintained and increased Fire District staffing
- Maintained current Fire District training programs
- Replaced Durango command vehicle (C1101)
- Completed specifications for replacement Type 1 fire engine & water tender
- Attended quarterly FASIS Board of Directors meetings
- Completed Fire District Annual Report
- Recruited participants and implemented Fire Explorer Program class of 2012

Goals for Fiscal Year 2012-13

- 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
- Establish an advanced life support first responder program
- Assist developers with fire code compliance
- Maintain Urban Search and Rescue and Napa Interagency Rescue Team Programs
- Maintain National Emergency Management System (NIMS) compliance
- Maintain facilities
- Maintain District staffing
- Maintain Fire District training programs
- Attend quarterly FASIS Board of Directors meetings
- Complete Fire District Annual Report
- Complete acquisition of new fire engine
- Complete acquisition of new water tender
- Complete Emergency Operating Center structural modifications
- Complete Hwy 29 to Green Island Road Emergency Vehicle Access (EVA) left turn lane

Budget Summary

Estimated Fund Balances at June 30, 2013

	Est Balance 7/1/12	Estimated Revenue	Interfund Transfers In	Operating Expenses	Interfund Transfers Out	Est Balance 6/30/13
Operations Fund	$ 3,442,670	3,996,000		3,946,000	50,000	$ 3,442,670
Equipment Replacement	750,563	267,000	50,000	829,100		238,463
Mitigation Fund	669,120	10,300		-		679,420
FIRE PROTECTION DISTRICT TOTALS	**$ 4,862,353**	**4,273,300**	**50,000**	**4,775,100**	**50,000**	**$ 4,360,553**

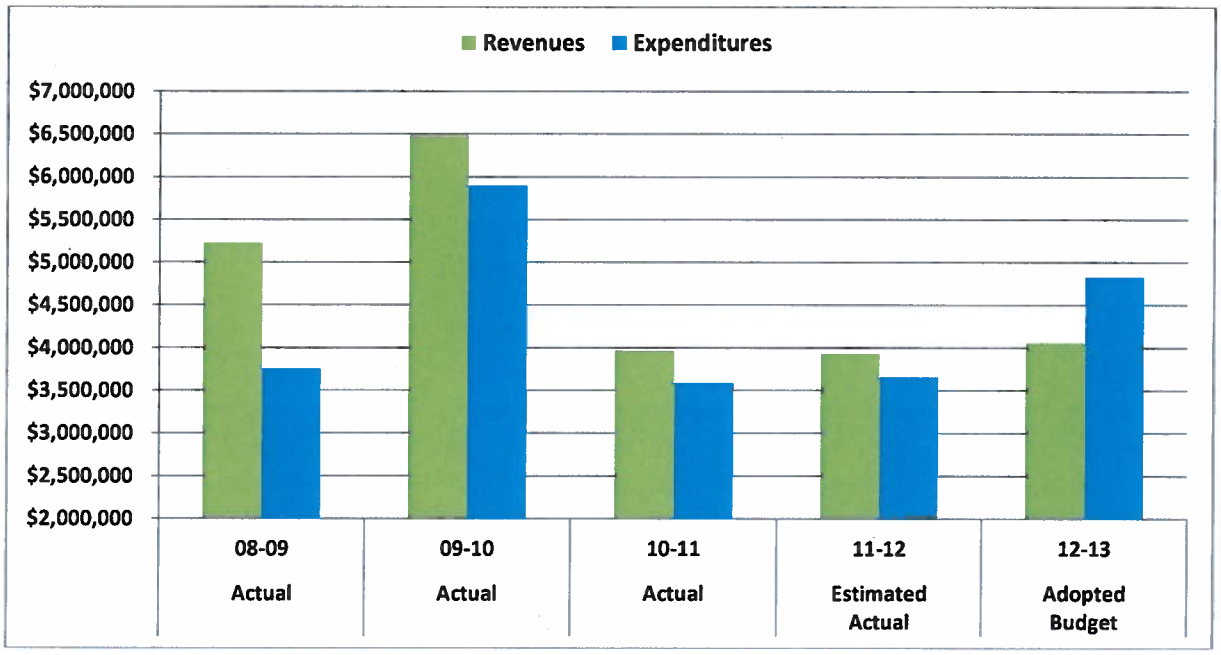
Reserves

	Fiscal Policy Target	Actual 6/30/11	Actual 6/30/12	PROJECTED 6/30/13	6/30/14
Fire Operations Fund					
Committed					
Contingency	**20% of Budget**	$ 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**	100,000	100,000	103,000	106,000
Total Reserves		$ 1,447,000	1,472,400	1,490,400	$ 1,508,400

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 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Personnel	$ 2,768,514	2,805,391	2,917,295	2,728,760	$ 2,978,500
Supplies & Services	556,855	839,055	440,654	819,867	885,000
Debt Service	184,399	-	-	-	-
Capital Outlay	47,594	20,251	81,745	31,576	911,600
Transfers Out	200,000	2,229,065	150,000	75,000	50,000
Total Expenses / Uses	**$ 3,757,362**	**5,893,762**	**3,589,694**	**3,655,203**	**$ 4,825,100**
Revenues / Funding Sources					
Property Taxes	$ 3,623,151	3,028,448	3,081,603	3,039,717	$ 3,140,000
Fire Assessment Fee	564,858	592,996	591,784	590,003	590,000
Fire Mitigation Fee	337,187	318,359	26,175	18,159	8,000
Interest Earnings	56,836	27,015	21,242	15,595	19,300
Other	440,656	289,187	100,000	191,292	251,000
Transfers In	200,000	2,229,065	150,000	75,000	50,000
Total Rev / Funding Sources	**$ 5,222,688**	**6,485,070**	**3,970,804**	**3,929,766**	**$ 4,058,300**



ACFPD General Operations Fund

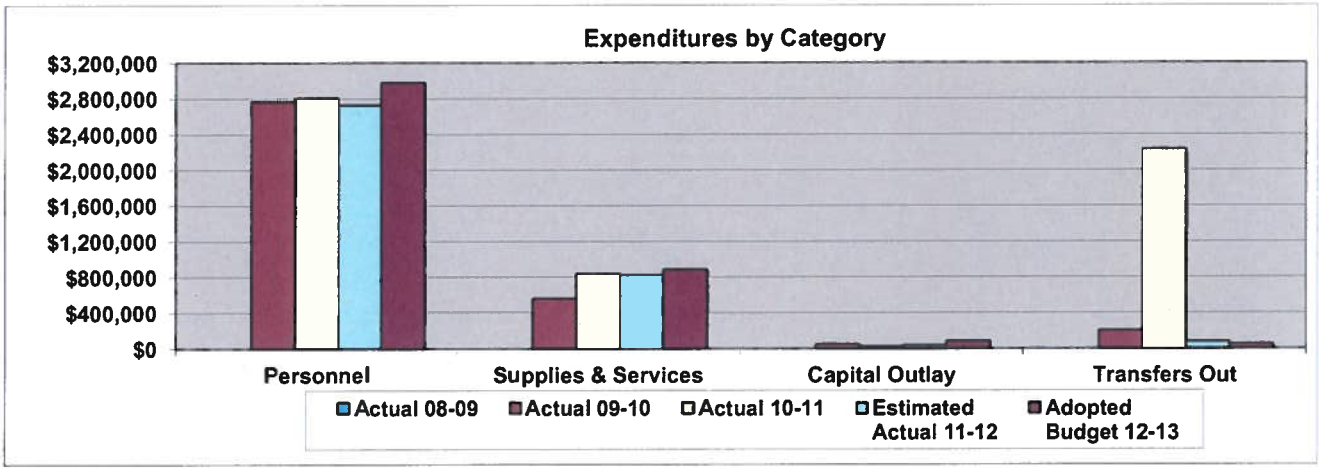
Mission: To provide general fire protection services within the District's service area

Category	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses *					
Personnel	$ 2,768,514	2,805,391	2,917,295	2,728,760	$ 2,978,500
Supplies & Services	556,855	839,055	440,654	819,867	885,000
Capital Outlay	47,594	20,251	34,167	31,576	82,500
Transfers Out	200,000	2,229,065	150,000	75,000	50,000
Total Expenses	**$ 3,572,963**	**5,893,762**	**3,542,116**	**3,655,203**	**$ 3,996,000**

* Beginning in fiscal year 2012-13, the retiree health fund was terminated. Prior year retiree health expenses are included in General Operations Fund expenses presented above.

Revenues / Funding Sources					
Property Taxes	$ 3,623,151	3,028,448	3,081,603	3,039,717	$ 3,140,000
Fire Assessment Fee	564,858	592,996	591,784	590,003	590,000
Interest Earnings	51,039	22,013	14,992	10,565	15,000
Other	440,656	283,463	100,000	188,292	251,000
Total Revenues	**$ 4,679,704**	**3,926,920**	**3,788,379**	**3,828,577**	**$ 3,996,000**

Staffing - FTE's	Budget 11-12	Budget 12-13	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 Full Time Equivalent	18.30	18.30	Staff also includes 20 Reserves.

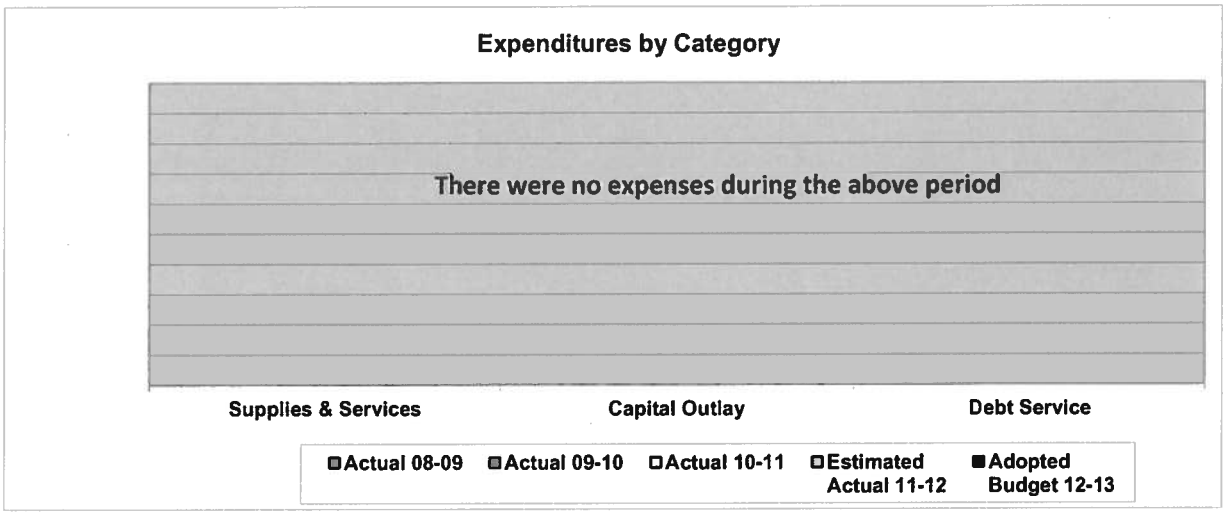


ACFPD Fire Mitigation Fund

Mission: To manage development fees for Fire District infrastructure.

Category	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Supplies & Services	$ -	-	-	-	$ -
Capital Outlay					
Debt Service					
Total Expenses	$ -	-	-	-	$ -
Revenues					
Fire Mitigation Fee	$ 337,187	318,359	26,175	18,159	$ 8,000
Interest Earnings	4,191	2,906	2,997	2,372	2,300
Transfers In		1,446,065			
Total Revenues	**$ 341,378**	**1,767,330**	**29,172**	**20,531**	**$ 10,300**

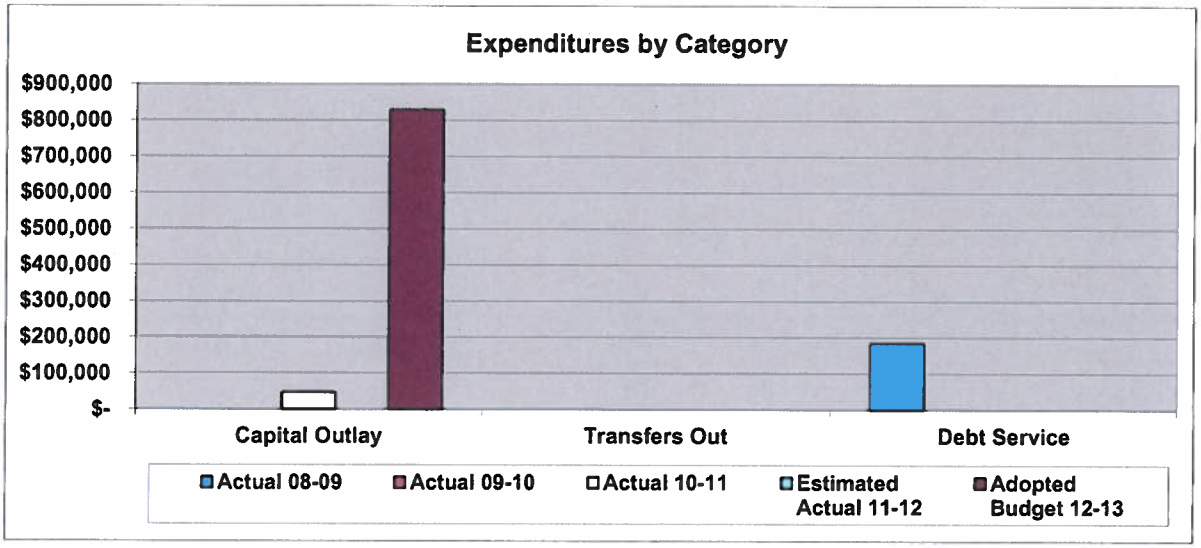
Staffing	Comments
	No Staff are charged to the Fire Mitigation Fund



ACFPD

Fire Equipment Replacement Fund

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

Category	Actual 08-09	Actual 09-10	Actual 10-11	Estimated Actual 11-12	Adopted Budget 12-13
Expenses					
Capital Outlay	$ -		47,578		$ 829,100
Transfers Out					
Debt Service	184,399				
Total Expenses	**$ 184,399**	**-**	**47,578**	**-**	**$ 829,100**
Revenues					
Firefighter Grant Program	$ -				$ 265,000
Interest Earnings	1,606	2,096	3,253	2,658	2,000
Other				3000	
Transfers In	150,000	500,000	150,000	75,000	50,000
Total Revenues	**$ 151,606**	**502,096**	**153,253**	**80,658**	**$ 317,000**

Staffing	Comments
	No Staff have been charged to the Replacement Equipment Fund