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Enterprise and Capital Improvement Funds

Enterprise Funds Water and Wastewater Enterprises

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Background

Both the Water and Wastewater systems are complex operations that are heavily regulated by the State and Federal governments for public health safety and environmental impacts. Both systems depend on management of water resources, require a high degree of technical monitoring and maintenance to meet increasing regulatory requirements, and have high transportation, treatment and energy costs.

In August, 2009 a Revenue Advisory Committee was appointed by the City Council to consider rate adjustments for both the Water and Wastewater Utilities. Those rates were finalized and implemented in November of 2010. The proposed 2011-12 rate revenues have been adjusted to reflect the estimated impact of those revised rates.

Water Operations

The Water Operations Enterprise Revenue Fund had a beginning balance of approximately \$0.4 million as of July 1, 2010. Based on activity during the fiscal year, it is anticipated that the fund balance will decrease to about (\$0.2) million by June 30, 2011. The main reason for this decrease is that significant expenditures for legal costs have been incurred during the year. Water connection fees have also been lower than anticipated. The Water Operations Enterprise Fund balance is projected to end the fiscal year 2011/12 with a balance of approximately \$0.1 million. Since many expenditures were procrastinated during the past year, budget has been proposed for 2011/12 to begin to catch up on some of the items deferred. Measure A revenues are also projected to assist in reimbursing staff costs associated with the Mt. Washington Water Tank and to help offset water reliability litigation costs.

Water Capital

The Water Capital Fund is expected to end fiscal year 2010/11 with a slight surplus. This is primarily because capital spending has been kept to a minimum during the current year. The fund is projected to have a slight deficit balance at the end of 2011/12. This is due to the planned construction during the year of the Mt. Washington Water Tank.

Wastewater Operations

The Wastewater Operations Fund is expected to end fiscal year 2009/10 with a deficit balance of approximately (\$0.3) million. As discussed many times during the water and wastewater rate study, expenditures to run the treatment plant have continued to out pace revenues. This is one of the reasons updated rates

have recently been put in place. The 2011/12 budget shows an ending deficit fund balance of approximately (\$.5) million. While the recently adopted rates will begin to reduce the annual deficit the impact during 2011/12 will not be as significant as projected due, once again, to the delay in implementation of the updated rates. Since expenditures during 2010/11 were kept only to the purchase of critical items 2011/12 amounts have been budgeted based on our best estimate of what will be needed to operate the utility. If these costs don't materialize the ending fund balance deficit could be less than anticipated.

Wastewater Capital

The Wastewater Capital Improvements Fund is expected to end fiscal year 2010/11 with a slight surplus balance. This is also due to the fact that capital spending has been kept to a minimum during the past year. The ending fund balance in 2011/12 will continue to increase slightly due also to the continued procrastination of capital projects where possible.

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| A | B | C | Q | R |
|----|-----------------------------------------------------------------|-------------------|---------------------------------|------------------|
| 1 | City of Calistoga | | Fiscal Year 11-12 Budget | |
| 3 | Sources and Uses | | | |
| 4 | Water Operations Fund | | | |
| 6 | | | Final | Budget |
| 7 | | | FY 10-11 | FY 11-12 |
| 8 | Operating Revenues | | | |
| 11 | Charges for Services | | | |
| 12 | | Residential Sales | 1,317,000 | 1,396,984 |
| 13 | | Transient Sales | 328,000 | 347,920 |
| 14 | | Commercial Sales | 252,000 | 267,305 |
| 15 | | Industrial Sales | 84,033 | 89,137 |
| 16 | Other Revenues | | 28,500 | 28,500 |
| 17 | Total Operating Revenues | | 2,009,533 | 2,129,846 |
| 19 | Operating Expenses | | | |
| 21 | Water Distribution | | 792,460 | 779,899 |
| 22 | Water Treatment | | 1,417,962 | 1,476,332 |
| 23 | Water Conservation | | 19,442 | 32,414 |
| 24 | Depreciation | | 226,100 | 226,100 |
| 26 | Total Operating Expenditures | | 2,455,964 | 2,514,745 |
| 28 | Net Operating Surplus/Deficit | | (446,431) | (384,899) |
| 30 | Special Projects | | | |
| 32 | Other Non Operating Sources Or (Uses) | | | |
| 33 | Interest Earnings | | 5,000 | 5,000 |
| 34 | Employee concessions | | | 69,000 |
| 35 | Napa County Measure A Funding | | 133,756 | 984,618 |
| 37 | Debt Proceeds (for Reserves and Costs) | | | |
| 38 | Equipment Lease | | | |
| 39 | Residential Credits offset | | | |
| 40 | Debt Payments | | | |
| 43 | Cost of Issuance & Annual Fees | | (1,500) | (51,500) |
| 44 | Loan Principal | | (181,000) | (240,000) |
| 45 | Loan Interest | | (306,906) | (363,000) |
| 46 | Equipment | | (11,000) | (11,000) |
| 48 | Total Other Non Operating Activities | | (361,650) | 393,118 |
| 50 | Transfers From or (To) Other Funds and Other Adjustments | | | |
| 51 | From Water CIP (12) | | | |
| 52 | From General Fund (01) | | | |
| 54 | To General Fund (01) | | | |
| 55 | Add Back Non-Cash Depreciation | | 226,100 | 226,100 |
| 56 | Net All Transfers | | 226,100 | 226,100 |
| 58 | Net Fund Surplus or (Deficit) | | (581,981) | 234,319 |
| 60 | Beginning Working Capital | | 410,173 | (171,808) |
| 63 | Ending Working Capital | | (171,808) | 62,511 |

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| | A | B | C | Q | R |
|----|----------------------------------------------|---|---|---------------------------------|--------------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | Water CIP Sources and Uses | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | Final FY 10-11 | Budget FY 11-12 |
| 8 | Operating Revenues | | | | |
| 10 | Connection Fees | | | 50,000 | 38,000 |
| 12 | Other Revenues | | | - | - |
| 13 | Total Operating Revenues | | | 50,000 | 38,000 |
| 14 | | | | | |
| 15 | Operating Expenses | | | | |
| 16 | | | | | |
| 30 | Total Operating Expenditures | | | | |
| 31 | | | | | |
| 32 | Net Operating Surplus/Deficit | | | 50,000 | 38,000 |
| 33 | | | | | |
| 34 | Other Non Operating Sources Or (Uses) | | | | |
| 35 | Interest Earnings | | | 5,000 | 5,000 |
| 36 | Napa County Measure A | | | 92,739 | 1,839,059 |
| 37 | Proposition 50 Grant | | | | |
| 38 | Other Grants or Funding Sources | | | | |
| 39 | CDBG | | | | 35,000 |
| 40 | Debt Proceeds - USDA I Loan | | | | 1,879,396 |
| 41 | Debt Proceeds - Interim/USDA II | | | | |
| 42 | Debt Proceeds - Other Financing | | | | |
| 47 | Capital Improvements | | | | |
| 48 | Distribution | | | (121,407) | (3,788,405) |
| 49 | Treatment | | | - | (69,950) |
| 51 | Total Capital Improvements | | | (121,407) | (3,858,355) |
| 52 | | | | | |
| 53 | Total Other Non Operating Activities | | | (23,668) | (99,900) |
| 54 | | | | | |
| 55 | Transfers From or (To) Other Funds | | | | |
| 56 | To Water Operations (02) | | | | |
| 59 | Net All Transfers | | | - | - |
| 60 | | | | | |
| 61 | Net Fund Surplus or (Deficit) | | | 26,332 | (61,900) |
| 62 | | | | | |
| 63 | Beginning Working Capital | | | - | 26,332 |
| 66 | | | | | |
| 67 | Ending Working Capital | | | 26,332 | (35,568) |
| 68 | | | | | |

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| | A | B | C | Q | R |
|----|------------------------------------|--------------------------------|-----------------|---------------------------------|-----------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | | | | | |
| 3 | | | | Final | Proposed |
| 4 | | | | FY 10-11 | FY 11-12 |
| 5 | | | | | |
| 6 | Department: Public Works | | | | |
| 7 | Program: Water Distribution | | | | |
| 8 | Account Code: 02-4131 | | | | |
| 9 | | | | | |
| 10 | PERSONNEL SERVICES | | | | |
| 11 | 4301 | FULL-TIME SALARIES | | 230,892 | 249,363 |
| 12 | 4302 | OVERTIME | | 11,522 | 17,000 |
| 13 | 4303 | BENEFITS | | 119,660 | 124,686 |
| 14 | 4309 | SPECIAL PAY | | 10,044 | 10,350 |
| 15 | | | SUBTOTAL | 372,118 | 401,399 |
| 16 | | | | | |
| 17 | SERVICES & SUPPLIES | | | | |
| 18 | 4401 | MATERIALS & SUPPLIES: | | 13,225 | 15,000 |
| 19 | 4402 | CONTRACT SERVICES | | 17,364 | 60,500 |
| 20 | | CONTRACT SERVICES - LEGAL FEES | | 350,000 | 250,000 |
| 21 | 4403 | UTILITIES | | 400 | 1,000 |
| 22 | 4404 | REPAIRS & MAINTENANCE | | 3,200 | 7,300 |
| 23 | 4405 | TRAINING & SEMINARS: STAFF | | 525 | 4,000 |
| 24 | 4408 | UNIFORM ALLOWANCE | | 876 | 1,100 |
| 25 | 4415 | POSTAGE & REPRODUCTION | | 65 | 400 |
| 26 | 4417 | Fuel & Oil | | 500 | 600 |
| 27 | 4424 | HEALTH & SAFETY | | 1,656 | 2,200 |
| 28 | 4428 | METERS | | 5,000 | 8,000 |
| 29 | 4429 | PHONE | | 2,800 | 2,800 |
| 30 | 4456 | BAD DEBT EXPENSE | | 5,531 | 5,000 |
| 31 | 4650 | TRAINING & SEMINARS: MGMT | | - | 1,400 |
| 32 | 4510 | EQUIP FUND RENTAL | | 19,200 | 19,200 |
| 34 | | | SUBTOTAL | 420,342 | 378,500 |
| 35 | | | | | |
| 36 | OTHER | | | | |
| 37 | 4505 | DEPRECIATION | | 108,100 | 108,100 |
| 39 | 4820 | Vehicles | | | |
| 40 | 4821 | Miscellaneous Field Equipment | | | |
| 41 | | | SUBTOTAL | 108,100 | 108,100 |
| 42 | | | | | |
| 43 | TOTAL PROGRAM BUDGET | | | 900,560 | 887,999 |

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| | A | B | C | Q | R |
|----|---------------------------------|--------------------------------|-----------------|---------------------------------|------------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | | | | | |
| 3 | | | | Final | Proposed |
| 4 | | | | FY 10-11 | FY 11-12 |
| 5 | | | | | |
| 46 | Department: Public Works | | | | |
| 47 | Program: Water Treatment | | | | |
| 48 | Account Code: 02-4132 | | | | |
| 49 | | | | | |
| 50 | PERSONNEL SERVICES | | | | |
| 51 | 4301 | FULL-TIME SALARIES | | 222,972 | 240,810 |
| 52 | 4302 | OVERTIME | | 26,452 | 25,600 |
| 53 | 4303 | BENEFITS | | 115,232 | 120,072 |
| 54 | 4309 | SPECIAL PAY | | 8,740 | 8,250 |
| 55 | | | SUBTOTAL | 373,396 | 394,732 |
| 56 | | | | | |
| 57 | SERVICES & SUPPLIES | | | | |
| 58 | 4401 | MATERIALS & SUPPLIES: | | 51,142 | 56,600 |
| 59 | 4402 | CONTRACT SERVICES | | 36,892 | 77,700 |
| 60 | 4403 | UTILITIES | | 55,183 | 60,000 |
| 61 | 4404 | REPAIRS & MAINTENANCE | | 11,075 | 25,150 |
| 62 | 4405 | TRAINING & SEMINARS: STAFF | | 3,098 | 5,000 |
| 63 | 4408 | UNIFORM ALLOWANCE | | 1,387 | 3,100 |
| 64 | 4413 | TAXES & FEES | | 1,846 | 2,000 |
| 65 | 4415 | POSTAGE & REPRODUCTION | | 7,531 | 7,600 |
| 66 | 4417 | Fuel & Oil | | 2,100 | 2,200 |
| 67 | 4424 | HEALTH & SAFETY | | 442 | 600 |
| 68 | 4429 | PHONE | | 5,700 | 5,700 |
| 69 | 4430 | DUES & SUBSCRIPTIONS | | 1,503 | 2,000 |
| 70 | 4431 | FEES | | 24,053 | 33,500 |
| 71 | 4439 | CENTRAL SERVICE CHARGE | | 82,500 | 82,500 |
| 72 | 4503 | WATER PURCHASE - NBA/KCWA | | 729,014 | 685,900 |
| 73 | 4650 | TRAINING & SEMINARS: MGMT | | - | 950 |
| 74 | 4510 | EQUIPMENT FUND RENTAL | | 31,100 | 31,100 |
| 77 | | | SUBTOTAL | 1,044,566 | 1,081,600 |
| 78 | | | | | |
| 79 | OTHER | | | | |
| 80 | 4505 | DEPRECIATION | | 118,000 | 118,000 |
| 82 | 4820 | Vehicles | | | |
| 83 | 4821 | Miscellaneous Field Equipment | | | |
| 84 | 4821 | Miscellaneous Office Equipment | | | |
| 85 | 4823 | Computer Equipment | | | |
| 86 | | | SUBTOTAL | 118,000 | 118,000 |
| 87 | | | | | |
| 88 | TOTAL PROGRAM BUDGET | | | 1,535,962 | 1,594,332 |

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| | A | B | C | Q | R |
|-----|------------------------------------|-------------------------------------------|---|---------------------------------|-----------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | | | | | |
| 3 | | | | Final | Proposed |
| 4 | | | | FY 10-11 | FY 11-12 |
| 5 | | | | | |
| 90 | Department: Public Works | | | | |
| 91 | Program: Water Conservation | | | | |
| 92 | Account Code: 02-4135 | | | | |
| 93 | | | | | |
| 94 | PERSONNEL SERVICES | | | | |
| 95 | 4301 | FULL-TIME SALARIES | | 12,679 | 13,693 |
| 97 | 4303 | BENEFITS | | 5,659 | 5,896 |
| 99 | SUBTOTAL | | | 18,337 | 19,589 |
| 100 | | | | | |
| 101 | SERVICES & SUPPLIES | | | | |
| 102 | 4401 | MATERIALS & SUPPLIES | | 125 | 4,300 |
| 103 | 4402 | CONTRACT SERVICES | | - | 125 |
| 104 | 4405 | TRAINING & SEMINARS | | - | 2,150 |
| 106 | 4415 | POSTAGE & REPRODUCTION | | - | 1,250 |
| 110 | 4808 | Water Use Efficiency - Toilet Replacement | | | |
| 111 | | Commercial | | | |
| 112 | | Transient | | | |
| 113 | | Residential | | | |
| 114 | | Washer Rebate Program | | 980 | 5,000 |
| 115 | 4499 | CONTINGENCY | | - | - |
| 116 | SUBTOTAL | | | 1,105 | 12,825 |
| 117 | | | | | |
| 122 | TOTAL PROGRAM BUDGET | | | 19,442 | 32,414 |
| 123 | | | | | |

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| | A | B | C | Q | R |
|----|-----------------------------------------------------------------|------------------------------------|---|---------------------------------|--------------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | Sources and Uses Wastewater Operations Fund | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | Final FY 10-11 | Budget FY 11-12 |
| 8 | Operating Revenues | | | | |
| 11 | Charges for Services | | | | |
| 12 | | Residential Sales | | 1,113,000 | 1,256,512 |
| 13 | | Transient Sales | | 474,000 | 535,118 |
| 14 | | Commercial Sales | | 216,000 | 243,851 |
| 15 | | Industrial Sales | | 45,180 | 51,006 |
| 16 | Other Revenues | | | 94,400 | 94,400 |
| 17 | Total Operating Revenues | | | 1,942,580 | 2,180,887 |
| 19 | Operating Expenses | | | | |
| 20 | Wastewater Collection | | | 455,564 | 485,536 |
| 21 | Wastewater Treatment | | | 1,147,626 | 1,267,439 |
| 22 | Depreciation | | | 608,100 | 608,100 |
| 25 | Total Operating Expenditures | | | 2,211,290 | 2,361,075 |
| 27 | Net Operating Surplus/Deficit | | | (268,710) | (180,188) |
| 29 | Special Projects | | | | |
| 31 | Other Non-Operating Sources Or (Uses) | | | | |
| 32 | Interest Earnings | | | | |
| 36 | Employee concessions | | | | 86,000 |
| 37 | Debt Payments | | | | |
| 38 | | State Revolving Fund Loan Payments | | (362,950) | (362,950) |
| 39 | | CSCDA Revenue Bond Payments | | (222,600) | (222,600) |
| 40 | | USDA Loan Payment | | (106,350) | (106,350) |
| 41 | | Equipment Lease Payments | | (8,998) | (8,998) |
| 42 | | Cost of Issuance & Fees | | (1,600) | (1,600) |
| 43 | Subtotal Debt Related Costs | | | (702,498) | (702,498) |
| 44 | | | | | |
| 47 | | Equipment | | (11,000) | (11,000) |
| 52 | Total Other Non Operating Activities | | | (713,498) | (627,498) |
| 54 | Transfers From or (To) Other Funds and Other Adjustments | | | | |
| 55 | From Wastewater Capital (13) | | | | |
| 57 | To General Fund (01)) | | | | |
| 60 | Add Back Non Cash Depreciation | | | 608,100 | 608,100 |
| 61 | Net All Transfers & Adjustments | | | 608,100 | 608,100 |
| 63 | Net Fund Surplus or (Deficit) | | | (374,107) | (199,586) |
| 65 | Beginning Working Capital | | | 26,772 | (347,335) |
| 66 | | | | | |
| 68 | Ending Working Capital | | | (347,335) | (546,921) |

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| | A | B | C | Q | R |
|----|-------------------------------------------------------------------|---|---|---------------------------------|--------------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | Sources and Uses Wastewater Capital Improvements | | | | |
| 3 | | | | | |
| 4 | | | | | |
| 5 | | | | | |
| 6 | | | | | |
| 7 | | | | Final FY 10-11 | Budget FY 11-12 |
| 8 | Operating Revenues | | | | |
| 11 | Connection Fees | | | 58,000 | 95,000 |
| 14 | Total Operating Revenues | | | 58,000 | 95,000 |
| 16 | Operating Expenses | | | | |
| 31 | Total Operating Expenditures | | | | |
| 33 | Net Operating Surplus/Deficit | | | 58,000 | 95,000 |
| 35 | Other Non Operating Sources Or (Uses) | | | | |
| 36 | Interest Earnings | | | | |
| 37 | Sale of Property (Gain) | | | | |
| 45 | Lease Proceeds | | | | |
| 53 | Capital Improvements | | | | |
| 54 | Collection | | | - | (5,000) |
| 55 | Treatment | | | - | (15,000) |
| 57 | Subtotal Capital Improvements | | | - | (20,000) |
| 59 | Total Other Non Operating Activities | | | - | (20,000) |
| 61 | Transfers From or (To) Other Funds | | | | |
| 62 | To Wastewater Operations (03) | | | | |
| 66 | Net All Transfers | | | | |
| 68 | Net Fund Surplus or (Deficit) | | | 58,000 | 75,000 |
| 70 | Beginning Working Capital | | | - | 58,000 |
| 74 | Ending Working Capital | | | 58,000 | 133,000 |

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| | A | B | C | Q | R |
|-----|---------------------------------------|--------------------------------|---|---------------------------------|-----------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | | | | | |
| 3 | | | | | Final |
| 4 | | | | | FY 10-11 |
| 5 | | | | | Proposed |
| 151 | Department: Public Works | | | | |
| 152 | Program: Wastewater Collection | | | | |
| 153 | Account Code: 03-4141 | | | | |
| 154 | | | | | |
| 155 | PERSONNEL SERVICES | | | | |
| 156 | 4301 | FULL-TIME SALARIES | | 226,716 | 244,853 |
| 157 | 4302 | OVERTIME | | 11,523 | 17,000 |
| 158 | 4303 | BENEFITS | | 119,399 | 124,413 |
| 159 | 4309 | SPECIAL PAY | | 10,044 | 10,044 |
| 160 | SUBTOTAL | | | 367,682 | 396,311 |
| 161 | | | | | |
| 162 | SERVICES & SUPPLIES | | | | |
| 163 | 4401 | MATERIALS & SUPPLIES: | | 6,112 | 9,100 |
| 164 | 4402 | CONTRACT SERVICES: | | 16,592 | 18,400 |
| 165 | 4403 | UTILITIES | | 18,323 | 20,000 |
| 166 | 4404 | REPAIRS & MAINTENANCE | | 18,041 | 9,800 |
| 167 | 4405 | TRAINING & SEMINARS: STAFF | | 351 | 1,000 |
| 168 | 4408 | UNIFORM ALLOWANCE | | 875 | 1,100 |
| 169 | 4415 | POSTAGE & REPRODUCTION | | 50 | 50 |
| 170 | 4417 | Fuel & Oil | | 1,200 | 1,500 |
| 171 | 4424 | HEALTH & SAFETY | | 1,973 | 2,500 |
| 172 | 4429 | PHONE | | 3,600 | 3,600 |
| 173 | 4430 | DUES & SUBSCRIPTIONS | | - | 100 |
| 174 | 4431 | FEES | | 2,015 | 2,225 |
| 175 | 4650 | TRAINING & SEMINARS: MGMT | | - | 1,100 |
| 177 | 4510 | EQUIPMENT FUND RENTAL | | 18,750 | 18,750 |
| 178 | SUBTOTAL | | | 87,882 | 89,225 |
| 179 | | | | | |
| 180 | OTHER | | | | |
| 181 | 4505 | DEPRECIATION | | 309,000 | 309,000 |
| 182 | 4820 | Vehicles | | | |
| 183 | 4821 | Miscellaneous Field Equipment | | | |
| 184 | 4821 | Miscellaneous Office Equipment | | | |
| 185 | 4823 | Computer Equipment | | | |
| 189 | SUBTOTAL | | | 309,000 | 309,000 |
| 190 | | | | | |
| 191 | TOTAL PROGRAM BUDGET | | | 764,564 | 794,536 |
| 192 | | | | | |

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| | A | B | C | Q | R |
|-----|--------------------------------------|--------------------------------|-----------------|---------------------------------|------------------|
| 1 | City of Calistoga | | | Fiscal Year 11-12 Budget | |
| 2 | | | | | |
| 3 | | | | | Final |
| 4 | | | | | FY 10-11 |
| 5 | | | | | Proposed |
| 194 | Department: Public Works | | | | |
| 195 | Program: Wastewater Treatment | | | | |
| 196 | Account Code: 03-4142 | | | | |
| 197 | | | | | |
| 198 | PERSONNEL SERVICES | | | | |
| 199 | 4301 | FULL-TIME SALARIES | | 297,204 | 320,980 |
| 200 | 4302 | OVERTIME | | 38,928 | 44,320 |
| 201 | 4303 | BENEFITS | | 172,192 | 179,424 |
| 202 | 4309 | SPECIAL PAY | | 15,752 | 16,665 |
| 203 | | | SUBTOTAL | 524,076 | 561,389 |
| 204 | | | | | |
| 205 | SERVICES & SUPPLIES | | | | |
| 206 | 4401 | MATERIALS & SUPPLIES: | | 104,500 | 128,000 |
| 207 | 4402 | CONTRACT SERVICES: | | 145,727 | 154,750 |
| 208 | | NPDES Studies | | | |
| 209 | | Sludge Disposal | | | |
| 210 | 4403 | ELECTRICITY | | 110,232 | 130,000 |
| 211 | 4404 | REPAIRS & MAINTENANCE | | 54,900 | 63,000 |
| 212 | 4405 | TRAINING & SEMINARS: STAFF | | 2,700 | 5,000 |
| 213 | 4408 | UNIFORM ALLOWANCE | | 1,550 | 3,000 |
| 214 | 4415 | POSTAGE & REPRODUCTION | | 3,620 | 3,800 |
| 215 | 4417 | Fuel & Oil | | 10,000 | 12,000 |
| 216 | 4424 | HEALTH & SAFETY | | 1,162 | 1,300 |
| 217 | 4429 | PHONE | | 5,400 | 5,400 |
| 218 | 4430 | DUES & SUBSCRIPTIONS | | 269 | 650 |
| 219 | 4431 | FEES | | 14,890 | 28,750 |
| 220 | 4439 | CENTRAL SERVICES OVERHEAD | | 82,500 | 82,500 |
| 221 | 4440 | LAB TESTING | | 64,200 | 65,000 |
| 222 | 4650 | TRAINING & SEMINARS: MGMT | | - | 1,000 |
| 224 | 4510 | EQUIPMENT FUND RENTAL | | 21,900 | 21,900 |
| 225 | | | SUBTOTAL | 623,550 | 706,050 |
| 226 | | | | | |
| 227 | OTHER | | | | |
| 229 | 4505 | DEPRECIATION | | 299,100 | 299,100 |
| 230 | 4820 | Vehicles | | | |
| 231 | 4821 | Miscellaneous Field Equipment | | | |
| 232 | 4821 | Miscellaneous Office Equipment | | | |
| 233 | 4823 | Computer Equipment | | | |
| 237 | | | SUBTOTAL | 299,100 | 299,100 |
| 238 | | | | | |
| 239 | TOTAL PROGRAM BUDGET | | | 1,446,726 | 1,566,539 |

Proposed 2011-12 Capital Improvement Program and Special Projects Budget

| Project Description | 2011-12 Funding | Funding Source |
|------------------------------------------------------|----------------------------|------------------------------------|
| Soils Remediation at the PW Corporation Yard | 20,000 | General Fund |
| Access, Facility and Sidewalk Improvements | 52,000 | General Fund |
| Bicycle Transportation Plan Implementation | 120,000 | TDA, Caltrans, etc. |
| Traffic Model and Impact Fee Study | 35,000 | CDBG grant & GF match |
| Community Pool Facility | 20,000 | 2007 Financing |
| Roof Repairs for City Hall and Community Center | 15,000 | General Fund, City Hall Renovation |
| Pipeline-Myrtledale/Grant/Kimball Main | 80,000 | Measure A |
| Mt Washington Water Tank | 3,588,455 | USDA, Measure A |
| NBA Pump Station (Dwyer Road) | 100,000 | Water Capital |
| Master Water Study | 35,000 | CDBG grant and water capital |
| Bypass Structure, Intake Tower & Emergency Drain Val | 50,000 | Measure A |
| Sewer Lateral Replacement | 5,000 | Sewer Capital |
| Aerator-Mixer for WWTP Effluent Storage Pond | 15,000 | Sewer Capital |
| Replenish General Fund Reserves | 200,000 | General Fund |
| Development Impact Fee Study | 50,000 | General Fund |
| Urban Design Plan Implementation | 9,000 | General Fund |
| Green Initiatives | 2,500 | General Fund |
| Total Capital and Special Projects | 4,396,955 | |