

Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

Department: Finance Department  
 Program: Equipment Maintenance & Replacement  
 Account Code: 15-4970

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	525	-	204	-	-	500	500
4402	CONTRACT SERVICES	-	10,760	-	-	-	250	250
4403	UTILITIES	-	-	534	-	-	-	-
4404	REPAIRS & MAINTENANCE	37,706	33,894	46,403	53,817	42,603	42,603	35,503
4415	POSTAGE & REPRODUCTION	-	-	-	131	2,000	2,000	250
4417	Fuel & Oil	85,500	1,788	-	10,968	2,500	2,500	-
4429	PHONE	-	13,912	56,558	41,119	40,000	40,000	43,000
4433	COPS Expense	-	-	778	-	-	-	-
4821	MISC FIELD EQUIPMENT	-	603	340	11,554	-	-	-
4822	MISC OFFICE EQUIPMENT	1,626	-	-	-	-	-	-
4515	EQUIPMENT REPLACEMENT	-	-	897	-	1,000	1,000	500
<b>SUBTOTAL</b>		<b>125,357</b>	<b>60,957</b>	<b>105,714</b>	<b>117,589</b>	<b>88,103</b>	<b>88,853</b>	<b>80,003</b>
<b>OTHER</b>								
4505	DEPRECIATION	186,364	156,524	50,154	58,261	185,000	85,000	85,000
<b>SUBTOTAL</b>		<b>186,364</b>	<b>156,524</b>	<b>50,154</b>	<b>58,261</b>	<b>185,000</b>	<b>85,000</b>	<b>85,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>311,721</b>	<b>217,481</b>	<b>155,868</b>	<b>175,850</b>	<b>273,103</b>	<b>173,853</b>	<b>165,003</b>

Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

Department: Finance Department  
 Program: Computer System  
 Account Code: 15-4975

<b>SERVICES &amp; SUPPLIES</b>								
4402	CONTRACT SERVICES			-			-	-
	Web Redesign and Support	40,500	40,500	1,978	6,926	6,683	9,183	7,103
	IT Support	2,251	3,254	29,086	22,108	26,500	32,500	30,200
	Red Condor Services	650	750	1,700	-	-	-	-
	Financial System Support	6,850	7,200	7,200	8,759	7,200	7,200	7,194
4429	PHONE	4,931	4,780	250	-	-	-	-
4820	VEHICLES	-	-	-	-	-	33,000	37,000
4822	MISC OFFICE EQUIPMENT	-	-	-	-	-	-	11,200
4823	MISC COMPUTER	9,458	5,704	4,933	10,376	-	14,000	49,100
	<b>SUBTOTAL</b>	<b>64,640</b>	<b>62,187</b>	<b>45,148</b>	<b>48,169</b>	<b>40,383</b>	<b>95,883</b>	<b>141,797</b>
<b>OTHER</b>								
4505	DEPRECIATION	36,766	34,303	49,481	40,148	50,000	50,000	50,000
	<b>SUBTOTAL</b>	<b>36,766</b>	<b>34,303</b>	<b>49,481</b>	<b>40,148</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>101,406</b>	<b>96,490</b>	<b>94,629</b>	<b>88,317</b>	<b>90,383</b>	<b>145,883</b>	<b>191,797</b>

Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

Department: Finance Department  
 Program: Lease Payments  
 Account Code 15-4970 and 4975

<b>OTHER</b>							
4402	CONTRACT SERVICES	2,981	2,548	-	-	-	
4970-4432	Rental Payments - Copier/Printer/Fax/Scanner	22,813	18,223	12,752	46,245	42,117	43,171
4970-4432	Fire Engines, Vehicles & Computer Equipment - Suntrust	45,879	38,218	52,158	61,921	71,812	51,287
4970-4501	Fire Engines, Vehicles & Computer Equipment - Zion Principal						2,655
4970-4502	Fire Engines, Vehicles & Computer Equipment - Zion Interest						267
4975-4432	Police Vehicles & Computer Equipment - Suntrust				9,253		7,664
4970-4501	Police Vehicles & Computer Equipment - Zion Principal						9,031
4970-4502	Police Vehicles & Computer Equipment - Zion Interest						909
4116-4402	CAD/RMS System				23,880	24,000	24,000
4970-4502	Public Works Street Sweeper & Other Equipment - Zion Interest						3,818
4970-4501	Public Works Street Sweeper & Other Equipment - Zion Principal				54,607	41,745	37,927
	<b>SUBTOTAL</b>	<b>71,672</b>	<b>58,989</b>	<b>64,909</b>	<b>195,906</b>	<b>179,674</b>	<b>180,729</b>
<b>TOTAL PROGRAM BUDGET</b>							
		<b>71,672</b>	<b>58,989</b>	<b>64,909</b>	<b>195,906</b>	<b>179,674</b>	<b>180,729</b>

***This Page is Intentionally Left Blank***

## Capital Improvement Program

In general, the Capital Improvement Program (CIP) Budget provides funding for infrastructure construction and rehabilitation, while the operating budget, enterprise funds and other special funds provide funding for routine infrastructure maintenance. The CIP Budget functions as an extension of the City's long-term capital plan.

The CIP plan is a five year forecast that is updated annually. This comprehensive plan identifies new construction and rehabilitation projects, along with major infrastructure maintenance programs essential for managing Calistoga's growth and development.

Although the CIP spans five years, funds for only the first year are appropriated within the FY 2013-14 Budget. The plan provides cost estimates for each project and identifies funding sources with consideration given to ongoing City, County, State and Federal resources. The remaining four years of the plan serve as a guide for future capital investments.

The City places a high priority on infrastructure construction, rehabilitation and maintenance efforts to ensure its streets, landscaping and facilities are built maintained and rehabilitated according to best practices and promote environmental sustainability.

CIP infrastructure projects include street maintenance, storm drainage, park stabilization, facility improvements, recreational facilities, soils remediation, water and sewer improvements, pipelines, reclaimed water system upgrades, senior housing needs, sidewalk replacement, ADA curb ramp compliance and replacement of bridges. These significant non-routine capital expenditures are accounted for as capital projects.

In contrast, routine capital purchases of new vehicles, computer hardware and other equipment are largely accounted for in either the general fund or the special fund known as the Equipment Replacement Fund. These assets are capitalized when the initial individual cost is \$1,000 or more with an estimated useful life greater than three years.

In FY 2013-14 capital expenditures total \$2,767,460, consisting of \$474,847 in routine expenditures for property and equipment and \$2,292,613 in significant non-routine capital infrastructure improvements which are displayed under Major Capital Projects and Equipment and Information Technology Projects in the following tables. Due to multi-year construction periods of CIP projects, capital expenditures tend to span several years. These continuing projects are reevaluated annually during the fiscal year-end review process.

<b>Capital Improvement Program</b>
------------------------------------

**CIP PROJECTS**

The FY 2013-14 CIP Budget funds 28 projects. CIP projects are funded from a variety of sources including federal, state, regional and local resources. The General Fund will provide \$138,000; Wastewater Capital Fund \$750,000; Water Capital Fund \$366,000; Public Safety Impact Fund \$38,540; Measure A \$484,500; 2007 Bond Financing Proceeds \$21,500; Metropolitan Transportation Commission \$347,000; Community Development Block Grant \$46,073 and the Community Development Fund \$101,000 for a total of \$2,292,613.

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

The FY 2013-14 Equipment and Information Technology Budget funds 27 projects and 2 debt service payments. These projects are funded from a variety of sources including internal City departments, general fund and future development projects. The General Fund will provide \$82,950; Equipment Replacement Fund \$104,907; Public Safety Fund \$47,000; Water Connection Fees \$38,000 and Wastewater Connection Fees \$201,990 for a total of \$474,847.

**Major Capital Projects**  
**Summary of Proposed Projects**  
**Fiscal Years 2013-14 through 2017-18**

Dept	Funding Source	Project Name	Account #	2013-14	2014-15	2015-16	2016-17	2017-18	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	-	375,000				375,000
PW	General Fund	Harley street Rehabilitation	01-5403-4915		162,580				162,580
PW	Wastewater Connection Fees	Harley street Rehabilitation	13-5516		63,250				63,250
PW	Water Connection Fees	Harley street Rehabilitation	12-5516	-	74,800				74,800
PW	General Fund	Logvy Storm Drain Outlet	01-5519-4915	7,500					7,500
PW	Measure A	Logvy Storm Drain Outlet	01-5519-4915	7,500					7,500
PW	Measure A	Culvert Repair Grant Street	01-5520-4915	175,000					175,000
PW	General Fund	Pioneer Park Bank Stabilization	01-5463-4915	20,000					20,000
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	21,500					21,500
PW	General Fund	Community Cntr Roof Improvements	01-5469-4915	15,500					15,500
PW	DIF- Public Safety	Police Facility Improvements	01-5507-4915	38,540					38,540
PW	General Fund	Soils Remediation	01-4994-5187	60,000	60,000				120,000
PW	General Fund	GIS SURVEY	01-5326-4905	25,000					25,000
PW	Wastewater Connection Fees	GIS SURVEY	13-5326-4905	25,000					25,000
PW	Water Connection Fees	GIS SURVEY	12-5326-4905	25,000					25,000

**Major Capital Projects  
Summary of Proposed Projects  
Fiscal Years 2013-14 through 2017-18**

Dept	Funding Source	Project Name	Account #	2013-14	2014-15	2015-16	2016-17	2017-18	Total
P&B	Community Dev Fund	Development Impact Study	01-4607	49,000					49,000
PW	Wastewater Connection Fees	Pine Street Lift Station	13-5328	100,000					100,000
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452	5,000	5,000	5,000			15,000
PW	Wastewater Connection Fees	Palisades Lift Station Coating	13-5514	100,000					100,000
PW	Wastewater Connection Fees	Additional WWTP Alarms	13-5494	30,000					30,000
PW	Wastewater Connection Fees	Filter Area Spiral Stairway	13-5497	40,000					40,000
PW	Wastewater Connection Fees	Effluent Disposal Study	13-5512	75,000					75,000
PW	Wastewater Connection Fees	New Effluent Storage Pond	13-5518	325,000	600,000				925,000
PW	Wastewater Connection Fees	High School Reclaimed Water System Upgrade	13-5519	50,000					50,000
PW	Measure A	Pipeline Myrtle Dale/Grant/Kimball	12-5227	152,000					152,000
PW	Water Connection Fees	NBA Pump Station (Dwyer)	12-5418	300,000	1,500,000				1,800,000
PW	Water Connection Fees	Polybutylene Service Replacement	12-5416	-	-	125,000	75,000		200,000
PW	Water Connection Fees	Feige Tank Design and Replacement	12-5419	-	-	250,000	1,250,000		1,500,000
PW	Water Connection Fees	Automatic Meter Read Program	12-5476	-	-	150,000	50,000		200,000
PW	Water Connection Fees	Riverlea Pathway Water Line Relocation	12-5517	6,000	35,000				41,000



**Major Capital Projects  
Summary of Proposed Projects  
Fiscal Years 2013-14 through 2017-18**

Dept	Funding Source	Project Name	Account #	2013-14	2014-15	2015-16	2016-17	2017-18	Total
PW	Water Connection Fees	NBA Cathodic Protection Survey	12-5476	-	-	25,000	150,000		175,000
PW	Measure A	Bypass Structure	12-5426	150,000	500,000				650,000
PW	Water Connection Fees	Pump Protection - Kimball	12-5429	-			25,000		25,000
PW	Water Connection Fees	Water Valve Replacement	12-5513	15,000	15,000	15,000			45,000
PW	Water Connection Fees	Pope St Pump Station Telemetry	12-5492	-	60,000				60,000
PW	Water Connection Fees	Water Sampling Stations	12-5420-4915	20,000					20,000
P&B	CDBG	Senior Housing Needs	38-4115-4402	46,073					46,073
PW	Community Dev Fund	Sidewalk Replacement	39-4122-4402	52,000					52,000
PW	MTC Grant	Berry Street Bridge Replacement	25-5518-4905	319,000					319,000
PW	General Fund	Tennis Court Improvements	01-4998-	10,000					10,000
PW	MTC Grant	ADA Curb Ramp Improvements	25-4122-4915	28,000					28,000
			TOTAL	2,292,613	3,450,630	570,000	1,550,000	-	7,863,243

**Major Capital Projects**  
**Summary of Proposed Projects**  
**Fiscal Years 2013-14 through 2017-18**

FUNDING SOURCE	FUND #	Available Funds FY 13-14	2013-14	2014-15	2015-16	2016-17	2017-18	Total
General Fund	01		138,000	597,580	-	-	-	735,580
Wastewater	13	2,009,579	750,000	668,250	5,000	-	-	1,423,250
Water	12	1,547,487	366,000	1,684,800	565,000	1,550,000	-	4,165,800
DIF - Quality of Life	77	156,728	-	-	-	-	-	-
DIF- Public Safety	40	625,966	38,540	-	-	-	-	38,540
Measure A	12	884,500	484,500	500,000	-	-	-	984,500
Deutsch Proceeds	01	240,000	21,500	-	-	-	-	21,500
MTC Grant	25	347,000	347,000	-	-	-	-	347,000
CDBG	39	46,073	46,073	-	-	-	-	46,073
Community Development Fund	39	276,490	101,000	-	-	-	-	101,000
<b>TOTAL</b>		<b>6,562,202</b>	<b>2,292,613</b>	<b>3,450,630</b>	<b>570,000</b>	<b>1,550,000</b>	<b>-</b>	<b>7,863,243</b>

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

Summary of Proposed Projects  
Fiscal Years 2013-14 through 2017-18

Proj Type	Project Name	Funding Source	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL	Account #
New	Wireless Headsets	Equipment Replacement Fund	1,200					1,200	15-4975-4822
Repl	RIMS Software	General Fund	24,000					24,000	15-4116-4402
Debt	Zions Lease	Equipment Replacement Fund	54,607					54,607	15-4430
Debt	SunTrust Lease	General Fund	58,950					58,950	30-4430
Repl	Server	Equipment Replacement Fund	10,000					10,000	15-4975-4823
Repl	Server Licenses @ 80, 45 users plus \$1,000	Equipment Replacement Fund	4,600					4,600	15-4975-4823
Repl	Server Software	Equipment Replacement Fund	1,000					1,000	15-4975-4823
New	Terminal Server Calls @ 100 45 users	Equipment Replacement Fund	4,500					4,500	15-4975-4823
New	IT Personnel to install server, email, etc	Equipment Replacement Fund	6,250					6,250	15-4975-4823
New	Upgrade MOM system for utility billing	Equipment Replacement Fund	2,000					2,000	15-4975-4823
Repl	Computers	Equipment Replacement Fund	10,000					10,000	15-4975-4823
Repl	Anti Virus Network Mgmt 47 users-	Equipment Replacement Fund	5,500					5,500	15-4975-4823
New	I Pads @ 620 7 pieces	Equipment Replacement Fund		4,340				4,340	
Repl	Computer Licenses	Equipment Replacement Fund	1,500					1,500	15-4975-4823
Repl	Backup Batteries	Equipment Replacement Fund	750					750	15-4975-4823
New	Shadow exchange protector (for 3 servers)	Equipment Replacement Fund	3,000					3,000	15-4975-4823
New	Recording of Minutes	Equipment Replacement Fund	-	10,000				10,000	
New	Genie Man Lift	General Fund	-	2,770				2,770	
New	Genie Man Lift	General Fund	-	2,770				2,770	
New	Genie Man Lift	General Fund	-	2,770				2,770	
New	Small Compactor Roller	General Fund	-	5,000				5,000	
New	Small Compactor Roller	Water		5,000				5,000	
New	Small Compactor Roller	Wastewater		5,000				5,000	
New	Trailer For Compactor Roller	General Fund		1,335				1,335	
New	Trailer For Compactor Roller	Water		1,335				1,335	
New	Trailer For Compactor Roller	Wastewater		1,335				1,335	

## EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

Summary of Proposed Projects  
Fiscal Years 2013-14 through 2017-18

Proj Type	Project Name	Funding Source	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL	Account #
New	3 Pad for Field GIS Tracking	Wastewater	990					990	03-4141-4823
New	Stormwater Mgmt Software	General Fund	-	2,000				2,000	01-4122-4823
New	Software for Master Water Study	Water	7,500					7,500	02-4131-4823
New	Software for Master Water Study	Water	7,500					7,500	02-4132-4823
New	Plotter	Water	2,500					2,500	02-4131-4822
New	Plotter	Water	2,500					2,500	02-4132-4822
New	Plotter	Wastewater	2,500					2,500	03-4141-4822
New	Plotter	Wastewater	2,500					2,500	03-4142-4822
Repl	Flow Meter	Water	6,000					6,000	02-4132-4821
Repl	Flow Meter	Wastewater	6,000					6,000	03-4142-4821
Repl	Turbidity Meter	Water	6,000					6,000	02-4132-4821
Repl	Turbidity Meter	Wastewater	6,000					6,000	03-4142-4821
Repl	Chlorine Analyzer	Water	6,000					6,000	02-4132-4822
Repl	Chlorine Analyzer	Wastewater	6,000					6,000	03-4142-4822
New	NBA Flow Meter	Wastewater	30,000					30,000	03-4142-4821
Repl	Forklift	Water		20,000				20,000	
Repl	Forklift	Wastewater		20,000				20,000	
New	Ripper/Disc Set for Tractor (irrigation fields)	Wastewater	15,000					15,000	03-4142-4821
New	Scada Computers/Software Update	Wastewater	40,000					40,000	03-4142-4823
Repl	Portable Pumps (6", 4", 2")	Wastewater	30,000					30,000	03-4142-4821
Repl	Chemical Feed Pumps	Wastewater	15,000					15,000	03-4142-4821
New	Effluent Pumps (20mg) (2)	Wastewater	20,000					20,000	03-4142-4821
Repl	Refrigerated Composite Sampler	Wastewater	20,000					20,000	03-4142-4821
Repl	Portable Composite Sampler	Wastewater	8,000					8,000	03-4142-4821
New	Defibrillators	Public Safety Impact Fees	10,000					10,000	15-4975-4822

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

Summary of Proposed Projects  
Fiscal Years 2013-14 through 2017-18

Proj Type	Project Name	Funding Source	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL	Account #
Repl	Sewer Hydro - 1994	Wastewater	-	56,000				56,000	
Repl	Patrol Vehicle	Public Safety Impact Fees	37,000					37,000	15-4975-4820
<b>TOTAL</b>			<b>474,847</b>	<b>139,655</b>	<b>-</b>	<b>-</b>		<b>614,502</b>	

Equipment Replacement Fund	104,907	14,340	-	-			119,247
Community Development Fund	-	-	-	-			-
DIF - Public Safety Fund	47,000	-	-	-			47,000
Water Connection Fees	38,000	26,335					64,335
Wastewater Connection Fees	201,990	82,335					284,325
DIF - Quality of Life	-	-	-	-			-
General Fund	82,950	16,645	-	-			99,595
<b>TOTAL</b>	<b>474,847</b>	<b>139,655</b>	<b>-</b>	<b>-</b>			<b>614,502</b>

***This Page is Intentionally Left Blank***

## Debt Schedule

FY 2013-14

	Original Issue Amount	Balance 7/1/2013	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2014
<b>WATER FUND</b>						
CSCDA Water Revenue Bonds 2005D Issue Date: 11/8/2005 Principal Payments Due 10/1 'October 2037	\$ 5,290,000	\$ 4,195,000	\$ 175,000	\$ 182,441	\$ 357,441	\$ 4,020,000
USDA 2011 COP Issue Date: 2009 Principal Payments Due 07/12 ** Principal varies based on drawdowns	\$ 3,750,000	\$ 3,694,000	\$ 56,000	\$ 93,050	\$ 149,050	\$ 3,638,000
USDA 2008 COP (USDA Water Loan) Principal Payments Due 03/1 'March 1, 2048	\$ 2,511,170	\$ 1,892,556	\$ 30,000	\$ 82,799	\$ 112,799	\$ 1,862,556
<b>TOTAL WATER DEBT</b>	<b>\$ 11,551,170</b>	<b>\$ 9,781,556</b>	<b>\$ 261,000</b>	<b>\$ 358,291</b>	<b>\$ 619,291</b>	<b>\$ 9,520,556</b>
<b>WWTP FUND</b>						
CSCDA Wastewater Revenue Bonds 2001B Issued Date 7/30/2001 Principal payments Due 10/1 'October 2032	\$ 3,500,000	\$ 2,730,000	\$ 90,000	\$ 133,813	\$ 223,813	\$ 2,640,000
SWRCB-SR Loan Payments Due 10/30 'October 30, 2023	\$ 5,609,999	\$ 3,440,362	\$ 274,165	\$ 89,442	\$ 363,607	\$ 3,166,197
USDA Wastewater Loan Issue Date 5/18/2005 Principal payments Due 05/1 'May 1, 2045	\$ 2,028,500	\$ 1,841,500	\$ 28,100	\$ 78,264	\$ 106,364	\$ 1,813,400
<b>TOTAL WWTP DEBT</b>	<b>\$ 11,138,499</b>	<b>\$ 8,011,862</b>	<b>\$ 392,265</b>	<b>\$ 301,519</b>	<b>\$ 693,783</b>	<b>\$ 7,619,597</b>
<b>EQUIPMENT REPLACEMENT FUND</b>						
SUN TRUST LEASES (1) Fire Truck & Vehicles 'March 1, 2018	\$ 641,900	\$ 262,355	\$ 48,055	\$ 10,895	\$ 58,950	\$ 214,300
<b>TOTAL EQUIPMENT FUND</b>	<b>\$ 741,900</b>	<b>\$ 262,355</b>	<b>\$ 48,055</b>	<b>\$ 10,895</b>	<b>\$ 58,950</b>	<b>\$ 214,300</b>
<b>GENERAL LONG TERM DEBT ACCOUNT GROUP</b>						
Lease Payable - Zion 'July 15, 2016	\$ 248,460	\$ 154,185	\$ 49,612	\$ 4,995	\$ 54,607	\$ 104,573
Lease Payable-West America Pool, Fire, recreation, public works 'February 1, 2028	\$ 4,674,000	\$ 4,320,328	\$ 130,457	\$ 212,186	\$ 342,643	\$ 4,189,871
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 7,725,471</b>	<b>\$ 4,474,513</b>	<b>\$ 180,069</b>	<b>\$ 217,181</b>	<b>\$ 397,250</b>	<b>\$ 4,294,444</b>
<b>GRAND TOTAL</b>	<b>\$ 31,157,040</b>	<b>\$ 22,530,285</b>	<b>\$ 881,388</b>	<b>\$ 887,886</b>	<b>\$ 1,769,274</b>	<b>\$ 21,648,897</b>

**Non-Represented Employees**  
**Salary Schedule FY 13-14**

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$137,750	\$137,750
Administrative Analyst/Deputy City Clerk	14	\$52,428	\$63,732
Administrative Services Director	24	\$85,404	\$103,824
Aquatics/Recreation Manager	20	\$70,236	\$85,404
Associate Civil Engineer	22	\$77,460	\$94,164
Building Official	18	\$63,732	\$77,460
City Clerk	14	\$52,428	\$63,732
Community Resources Director	24	\$85,404	\$103,824
Executive Secretary	9	\$41,052	\$49,944
Fire Chief	24	\$85,404	\$103,824
Maintenance Superintendent	18.1	\$64,776	\$78,720
Planning and Building Manager	23	\$81,324	\$98,844
Planning and Building Director	24	\$85,404	\$103,824
Plant Superintendent	18.1	\$64,776	\$78,720
Police Chief	26	\$94,164	\$114,480
Police Lieutenant	23	\$81,324	\$98,844
Public Works Director/City Engineer	26	\$94,164	\$114,480
Senior Civil Engineer	23	\$81,324	\$98,844
Senior Planner	22	\$77,460	\$94,164



**Calistoga Police Officers Association (CPOA)**  
**Salary Schedule FY 13-14**

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	PO	\$57,972	\$70,440
Senior Police Officer	SPO	\$60,888	\$73,932
Sergeant	SGT	\$69,996	\$85,020
Dispatch Supervisor	DISPS	\$51,252	\$62,256
Dispatcher	DISP	\$46,560	\$56,628

\*\*Consists of 5 Steps

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	PO	\$57,972	\$74,940
Senior Police Officer	SPO	\$60,888	\$78,720
Sergeant	SGT	\$69,996	\$90,492
Dispatch Supervisor	DISPS	\$51,252	\$66,252
Dispatcher	DISP	\$46,560	\$60,192

\*\*For New Hires after July 1, 2011  
 Consists of 14 Steps

**Calistoga Professional Firefighters Association (CPFA)**  
**Salary Schedule FY 13-14**

Position Title	Range	Annual Salary	
		Beginning	Ending
FireFighter		\$56,567	\$68,753

**Calistoga Public Employees Association (CPEA)**

**Salary Schedule FY 13-14**

Position Title	Range	Annual Salary	
		Beginning	Ending
Account Clerk	5	\$38,328	\$46,608
Administrative Secretary	8.2	\$45,264	\$55,032
Administrative Analyst	12	\$53,940	\$65,544
Administrative Service Technician	12.1	\$54,504	\$66,192
Assistant Planner	13.3	\$58,320	\$70,896
Associate Planner	14.4	\$61,824	\$75,144
Building Inspector	14	\$59,460	\$72,252
Emergency Program Coordinator/ Administrative	14	\$59,460	\$72,252
Maintenance Technician I	7	\$42,276	\$51,348
Maintenance Technician II	9	\$46,608	\$56,652
Maintenance Technician III	11.4	\$53,412	\$64,908
Plant Operator I	8	\$44,352	\$53,940
Plant Operator II	10.2	\$49,908	\$60,648
Plant Operator III	12.3	\$55,572	\$67,500
Recreation Superintendent	17	\$68,820	\$83,640
Recreation Technician	7	\$42,276	\$51,348
Senior Account Clerk	9	\$46,608	\$56,652

**Non-Represented Part-Time Employees**  
Salary Schedule FY 13-14

Position Title	Hourly Payroll		
	Step 1	Step 2	Step 3
Paid Call Asst Fire Chief	NA	NA	NA
Paid Call Fire Captain	\$15.90	\$16.65	\$17.43
Paid Call Fire Engineer	\$14.66	\$15.34	\$16.06
Paid Call Firefighter	\$13.42	\$14.04	\$14.69
Seasonal Firefighter	Varies with Paid Call Position Assigned		
Community Policing Technician	\$15.99	\$0.00	\$0.00
Parking Enforcement Officer	\$9.97	\$0.00	\$0.00
Parking Enforcement Supervisor	\$10.56	\$0.00	\$0.00
Police Dispatcher	Hourly Rate of First Step of Full Time Dispatcher		
Office Assistant	\$17.00	\$18.00	\$19.00
Translator	\$10.96	\$0.00	\$0.00
Student Intern	\$10.98	\$11.53	\$12.08
Recreation Aide	\$9.00	\$9.50	\$10.00
Recreation Coordinator	\$17.00	\$17.50	\$18.00
Recreation Leader	\$10.50	\$11.00	\$11.50
Senior Recreation Leader	\$12.00	\$12.50	\$13.00
Speciality Instructor I	\$14.00	\$16.00	\$18.00
Speciality Instructor II	\$20.00	\$25.00	\$30.00
Facility Attendant	\$15.00	\$16.50	\$18.00
Camp Director	\$14.00	\$14.50	\$15.00
Junior Life Guard	\$9.00	\$9.50	\$10.00
Life Guard I	\$10.00	\$10.50	\$11.00
Life Guard II	\$12.00	\$12.50	\$13.00
Water Safety Instructor I	\$10.00	\$10.50	\$11.00
Water Safety Instructor II	\$13.00	\$13.50	\$14.00
Point of Sales	\$9.00	\$9.50	\$10.00
Head Life Guard	\$13.00	\$14.00	\$15.00
Pool Manager	\$18.00	\$19.00	\$20.00

## 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.

**Adopted Multi-year Budget** – A document of budget detail that is adopted by the City Council every two years and updated annually. It contains information on revenue estimates, positions, descriptions of the city services and appropriations for city services and improvement projects approved by the City Council.

**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 multiyear 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.

## GLOSSARY OF BUDGET TERMS

**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 has levied Silverado and Palisades landscape maintenance assessments and Mora Ave. street improvement assessments.

**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.

**Budget Amendment** – An adjustment to the adopted budget by the City Council or the City Manager. Adjustments to budget 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 Projects (CIP)** - 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.

**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.

## GLOSSARY OF BUDGET TERMS

**Contingency or Emergency Reserve**- A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfall and/or unknown expenditures, such as those for pending legal settlements. Currently established for the general fund at 30% of expenditures.

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

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

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

**Debt Service Fund** - A fund established to account for the payment of general long-term debt, leases and other payments of principal and interest.

**Department** - A major administrative segment of the city organization, which has overall management responsibility for services or capital improvement projects.

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

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

**Encumbrance** - An amount of money committed for the payment of goods and services not yet received or paid for.

**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 allows for the costs of providing services to be fully recovered through user fees. (The City also had a Transit enterprise fund when it was directly operating a transit system).

**Estimated Revenue** - The amount of revenue expected in during a fiscal year.

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

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

## GLOSSARY OF BUDGET TERMS

**Expenditure Detail or Accounts** – Specific types of expenditures within a Department program, such as, full-time salaries, materials & supplies, phone, repairs & maintenance, electricity, fuel and other specific types or expenditures.

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

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

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

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

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

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

**General Government** – An accounting grouping of administrative departments/divisions (Support Services, City Council, City Clerk, City Treasurer) that provide general government support to the operating departments, which provide direct services to the community.

**General Reserve** – a designated reserve of fund balance or working capital amounts that is available for allocation by the City Council during the year. In the General fund the goal is to maintain a general reserve of 20% of operating expenditures, in addition to the contingency or emergency reserve of 10%. In other funds, the use and amount of general reserves vary.



## GLOSSARY OF BUDGET TERMS

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

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

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

**Gross** - Amount prior to any deductions.

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

**Independent Auditor** – an 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 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 uses an internal service fund for Equipment and computer systems replacement and maintenance.

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

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

## GLOSSARY OF BUDGET TERMS

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

**Net** - Amount after consideration of any adjustments.

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

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

**PARSAC** – Public Agency Risk Sharing Authority of California is a joint powers authority of a number of cities and public agencies formed to provide a general liability, property and workers compensation self insured and excess insurance pool.

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

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

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

**Program** - A organizational unit that provides a service.

## GLOSSARY OF BUDGET TERMS

**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 estimated .15% portion 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. The last adjustment, Educational Revenue Augmentation Funds (ERAF) shifted an estimated 33% of the property tax from Cities, Counties and Special Districts to School Districts. The revenue is recorded in the General fund to fund general municipal services.

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

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

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

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

**Proposition 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.

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

**Reserves** – A type of account used to designate a portion of the fund balance or working capital for a specific future use. Some reserves are required by grant or debt/lease agreements. Reserves are designated for specific or general purposes as part of the annual budget adoption and reviews.

**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 2013 sales tax rate is 8.00%. The revenue from the sales tax rate is allocated as follows; 1% to the City based on sales within the City, .5% to the Napa County Flood Protection Authority on sales within the County, .25% for Statewide Transportation purposes, .5% for Local Public Safety to Counties and Cities, and 5.5% for the State. Changes in the local rate may be imposed by a vote for general (majority) or special purposes (two-thirds). The revenue is recorded in the General fund to fund general municipal services.

## GLOSSARY OF BUDGET TERMS

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

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

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

**Support Services** - A grouping of administrative departments/divisions (City Manager, Legal Services, Finance, Non-Departmental and Risk Management) 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 has a franchise agreement with a Comcast to provide cable services and is extensively regulated by Federal and State laws. The City is a member of the Upper Valley Joint Powers Authority, which provides refuse services, through a franchise agreement with a private firm. 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.

**GLOSSARY OF BUDGET TERMS**

**Working Capital** – A term used to express the cash or equivalents equity of a fund. It is determined by the current assets less the current liabilities. 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 the fund balance is similar to working capital.