

**Update of Water and Wastewater Rate Studies
Schedule of Review and Implementation Process**

**August 13th City Council
Workshop**

Summary Tasks and Actions

Start Date End Date Duration

Summary Tasks and Actions	Start Date	End Date	Duration
Meet with Staff to refine issues and objectives to produce draft updated rates studies based on current financial status and projections.		07/11/13	
Meet with Staff to review draft updated on rates studies for Workshop.		07/29/13	
City Council Special Study Session to review draft updated rate studies with financial objectives and options and provide direction		08/13/13	
Develop Draft Rate Study Reports based on City Council Direction	08/14/13	08/27/13	
City Council Public Hearing to review Draft Reports and hear public comment; consider approval and authorization of formal Noticed Public Hearing		09/03/13	
Public Notices for Prop 218 Public Hearing - Information on Formal Protest Hearing - Minimum 45 days before Hearing (09/21/13) - Notices sent to all accounts in a separate mailing from the utility billing file and to property owners not included in utility billing. Also a mailed notice to all Mobile Home Tenants.	09/10/13	10/25/13	45
City Council hold formal Prop 218 Public Hearing		11/05/13	
City Council hold Public Hearing to adopt final reports and introduce ordinances		11/19/13	
City Council Adopts ordinances and any fee resolutions		12/03/13	
Ordinance effective date - 30 days after adoption		01/02/14	
Effective Date of first rate increases for SFR and All Others - <u>Applied to bills issued after this date for water use from last billing prior to the effective date.</u>		01/02/14	

	A	B	C	R	S	T	U	V	W
1	City of Calistoga							2013 Water Rate Study	
2									
3	Sources and Uses								
4	Water Operations Fund								
5									
6									
7									
8	Operating Revenues								
11	Charges for Services								
12		Residential Sales	1,466,022	1,508,709	1,535,203	1,562,730	1,593,985	1,625,865	
13		Transient Sales	349,884	359,619	365,647	371,984	419,423	505,602	
14		Commercial Sales	272,953	282,212	287,294	292,542	298,393	304,361	
15		Industrial Sales	78,821	79,812	81,297	82,819	84,476	86,165	
16		Other Revenues	71,256	43,773	57,589	47,000	47,000	47,000	
17	Total Operating Revenues			2,238,936	2,274,125	2,327,031	2,357,076	2,443,276	2,568,992
18									
19	Operating Expenses								
21		Water Distribution	552,351	524,084	485,082	495,869	506,903	518,193	
22		Water Treatment	1,723,950	1,482,634	1,642,945	1,764,358	1,915,805	2,007,286	
24		Depreciation	403,603	460,000	460,000	460,000	460,000	460,000	
26	Total Operating Expenditures			2,679,904	2,466,718	2,588,027	2,720,226	2,882,709	2,985,479
28	Net Operating Surplus/Deficit			(440,968)	(192,593)	(260,997)	(363,151)	(439,432)	(416,486)
30	Special Projects (Uses)			(18,944)	(23,797)	(23,485)	(24,003)	(24,534)	(25,076)
32	Other Non Operating Sources Or (Uses)								
33		Interest Earnings	4,262	-	1,000	1,000	1,000	1,000	
34		Sale of Property (Gain)	-	-	278,000	-	-	-	
35		Napa County Measure A Funding	117,880	113,068	134,125	133,813	134,456	134,013	
37		Debt Proceeds (for Reserves and Costs)				10,000			
40		Debt Payments - Existing & New							
42		Cost of Issuance & Annual Fees	(622)	(40,000)	(11,456)	(11,500)	(1,500)	(1,500)	
43		Loan Principal	(434,444)	(255,000)	(261,000)	(270,000)	(347,500)	(348,500)	
44		Loan Interest	(284,507)	(386,835)	(386,835)	(378,008)	(402,618)	(401,159)	
45		Subtotal Debt Payments	(719,573)	(681,835)	(659,291)	(659,508)	(751,618)	(751,159)	
46		Equipment	-	-	(38,000)	(20,000)	-	-	
48	Total Other Non Operating Activities			(597,431)	(568,767)	(284,166)	(534,695)	(616,162)	(616,146)
50	Transfers From or (To) Other Funds and Other Adjustments								
51		From Water CIP (12)	467,314	-	659,291	175,000	175,000	174,636	
52		Auditors & Other Adjustments	280,620						
53		From General Fund (01)	(97,325)	30,797					
56		Add Back Non-Cash Depreciation	403,603	460,000	460,000	460,000	460,000	460,000	
57	Net All Transfers			1,054,212	490,797	1,119,291	635,000	634,636	
59	Net Fund Surplus or (Deficit)			(3,131)	(294,360)	550,643	(286,849)	(445,128)	(423,073)
61	Beginning Working Capital			226,848	223,717	(70,643)	480,000	193,151	(251,977)
64	Ending Working Capital			223,717	(70,643)	480,000	193,151	(251,977)	(675,050)

	A	B	C	R	U	V	W	X	Y			
1	City of Calistoga							2013 Water Rate Study				
2												
3			Actual	Revised	Budget	Projected	Projected	Projected				
4			FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17				
5												
6	Department: Public Works			<table border="1"> <tr> <td>Labor - 2% annual</td> </tr> <tr> <td>Services/Supplies - 3% annual</td> </tr> <tr> <td>Utilities - 5% annual</td> </tr> </table>						Labor - 2% annual	Services/Supplies - 3% annual	Utilities - 5% annual
Labor - 2% annual												
Services/Supplies - 3% annual												
Utilities - 5% annual												
7	Program: Water Distribution											
8	Account Code: 02-4131											
9												
10	PERSONNEL SERVICES											
11	4301	FULL-TIME SALARIES	239,100	237,428	215,981	220,301	224,707	229,201				
12	4302	OVERTIME	10,579	15,000	9,652	9,845	10,042	10,243				
13	4303	BENEFITS	128,539	146,620	133,712	136,386	139,114	141,896				
14	4308	PART TIME SALARIES	2,459	2,700	3,868	3,945	4,024	4,105				
15	4309	SPECIAL PAY	8,494	10,000	13,375	13,643	13,915	14,194				
16	SUBTOTAL		389,171	411,748	376,588	384,120	391,802	399,638				
17			0.4%	5.8%	-8.5%	2.0%	2.0%	2.0%				
18	SERVICES & SUPPLIES											
19	4401	MATERIALS & SUPPLIES:	7,136	10,000	9,300	9,579	9,866	10,162				
20	4402	CONTRACT SERVICES	-	58,000	54,875	56,521	58,217	59,963				
21	4402	CONTRACT SERVICES - Legal	128,645	-	-	-	-	-				
22	4403	UTILITIES	472	700	700	721	743	765				
23	4404	REPAIRS & MAINTENANCE	3,354	4,000	5,500	5,665	5,835	6,010				
24	4405	TRAINING & SEMINARS: STAFF	931	2,000	2,000	2,060	2,122	2,185				
25	4408	UNIFORM ALLOWANCE	1,104	1,100	1,100	1,133	1,167	1,202				
26	4415	POSTAGE & REPRODUCTION	-	200	400	412	424	437				
27	4417	Fuel & Oil	1,405	600	1,000	1,030	1,061	1,093				
28	4424	HEALTH & SAFETY	569	1,200	1,200	1,236	1,273	1,311				
29	4428	METERS	-	5,000	5,000	5,150	5,305	5,464				
31	4434	VEHICLES	419	-	-	-	-	-				
32	4456	BAD DEBT EXPENSE	3,019	5,000	6,000	6,180	6,365	6,556				
33	4650	TRAINING & SEMINARS: MGMT	66	1,000	1,000	1,030	1,061	1,093				
34	4510	EQUIP FUND RENTAL	16,060	23,536	20,419	21,032	21,663	22,312				
36	SUBTOTAL		163,180	112,336	108,494	111,749	115,101	118,554				
37			-70.2%	-31.2%	-3.4%	3.0%	3.0%	3.0%				
38	OTHER											
39	4505	DEPRECIATION	223,368	225,000	225,000	225,000	225,000	225,000				
41	4820	Vehicles										
42	4823	Misc Computer										
43	4821	Miscellaneous Field Equipment										
44	SUBTOTAL		223,368	225,000	225,000	225,000	225,000	225,000				
45												
46	TOTAL PROGRAM BUDGET		775,719	749,084	710,082	720,869	731,903	743,193				
47			-30.0%	-3.4%	-5.2%	1.5%	1.5%	1.5%				
48												

	A	B	C	R	U	V	W	X	Y
1	City of Calistoga			2013 Water Rate Study					
2									
3			Actual	Revised	Budget	Projected	Projected	Projected	
4			FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	
5									
49	Department: Public Works								
50	Program: Water Treatment								
51	Account Code: 02-4132								
52									
53	PERSONNEL SERVICES								
54	4301	FULL-TIME SALARIES	227,177	210,088	213,277	217,543	221,893	226,331	
55	4302	OVERTIME	27,620	28,000	23,046	23,507	23,977	24,457	
56	4303	BENEFITS	112,504	114,088	121,514	123,944	126,423	128,952	
57	4308	PART TIME SALARIES	2,459	2,700	3,868	3,945	4,024	4,105	
58	4309	SPECIAL PAY	6,061	7,000	12,539	12,790	13,046	13,306	
59	SUBTOTAL		375,821	361,876	374,244	381,729	389,363	397,151	
60			-2.9%	-3.7%	3.4%	2.0%	2.0%	2.0%	
61	SERVICES & SUPPLIES								
62	4401	MATERIALS & SUPPLIES:	61,157	56,600	60,000	61,800	63,654	65,564	
63	4402	CONTRACT SERVICES	310,016	68,975	117,050	120,562	124,178	127,904	
65	4403	UTILITIES	65,129	62,000	62,000	65,100	68,355	71,773	
66	4404	REPAIRS & MAINTENANCE	31,691	12,650	20,000	20,600	21,218	21,855	
67	4405	TRAINING & SEMINARS: STAFF	1,911	3,000	3,000	3,090	3,183	3,278	
68	4408	UNIFORM ALLOWANCE	1,893	3,100	3,100	3,193	3,289	3,387	
69	4413	TAXES & FEES	1,866	2,000	2,000	2,060	2,122	2,185	
70	4415	POSTAGE & REPRODUCTION	7,014	7,600	7,600	7,828	8,063	8,305	
71	4417	Fuel & Oil	3,751	3,100	3,400	3,502	3,607	3,715	
72	4424	HEALTH & SAFETY	294	600	600	618	637	656	
73	4429	PHONE	-	-	-	-	-	-	
74	4430	DUES & SUBSCRIPTIONS	1,978	2,400	2,400	2,472	2,546	2,623	
75	4431	FEES	22,173	25,000	25,000	25,750	26,523	27,318	
76	4434	VEHICLES	919	-	-	-	-	-	
77	4439	CENTRAL SERVICE CHARGE	82,500	82,500	82,500	82,500	82,500	82,500	
78	4503	WATER PURCHASE - NBA/KCWA	729,288	729,612	822,302	924,073	1,055,302	1,125,969	
79	4650	TRAINING & SEMINARS: MGMT	-	950	950	979	1,008	1,038	
80	4510	EQUIPMENT FUND RENTAL	26,549	60,671	56,799	58,503	60,258	62,066	
83	SUBTOTAL		1,348,129	1,120,758	1,268,701	1,382,629	1,526,442	1,610,135	
84			38.2%	-16.9%	13.2%	9.0%	10.4%	5.5%	
85	OTHER								
86	4505	DEPRECIATION	180,235	235,000	235,000	235,000	235,000	235,000	
88	4820	Vehicles							
89	4821	Miscellaneous Field Equipment							
90	4821	Miscellaneous Office Equipment							
91	4823	Computer Equipment							
92	SUBTOTAL		180,235	235,000	235,000	235,000	235,000	235,000	
93									
94	TOTAL PROGRAM BUDGET		1,904,185	1,717,634	1,877,945	1,999,358	2,150,805	2,242,286	
95			19.8%	-9.8%	9.3%	6.5%	7.6%	4.3%	

	A	B	C	R	U	V	W	X	Y
1	City of Calistoga							2013 Water Rate Study	
2									
3									
4									
5									
131	Department: Public Works								
132	Program: Debt Service								
133	Account Code: 02-4430								
134									
142	SERVICES & SUPPLIES								
143	4402	CONTRACT SERVICES		622	40,000	11,456	11,500	1,500	1,500
144	4430	4501	Principal	434,444	255,000	261,000	270,000	347,500	348,500
145	4430	4502	Interest	284,507	386,835	386,835	378,008	402,618	401,159
146	SUBTOTAL			719,573	681,835	659,291	659,508	751,618	751,159
147									
152	TOTAL PROGRAM BUDGET			719,573	681,835	659,291	659,508	751,618	751,159
153									
154	TOTAL OPERATIONS BUDGET			3,399,477	3,148,553	3,247,318	3,379,734	3,634,326	3,736,638

	A	B	C	S	T	U	V	W	X
1	City of Calistoga							2013 Water Rate Study	
2									
3	Water Fund								
4	Summary of Existing and New Debt & Leases								
5									
6									
7			Actual	Revised	Budget	Projected	Projected	Projected	
8			FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	
9	Water Improvements								
10	Existing Debt								
25	CSCDA 2005D Water Revenue Bond (Refinanced 1983 USDA Bonds and \$1.5 million for Water Tank								
26	Original Amount - \$5,290,000								
27	Matures - October 1, 2036								
28	Outstanding Balance at 6/30		4,400,000	4,245,000	4,090,000	3,935,000	3,780,000	3,625,000	
29	Annual Payments - Principal		155,000	155,000	155,000	155,000	155,000	155,000	
30	Annual Payments - Interest		203,897	199,150	199,150	199,150	199,150	199,150	
31	Total Annual Payments		358,897	354,150	354,150	354,150	354,150	354,150	
32	Debt Administration Services		1,500	1,500	1,500	1,500	1,500	1,500	
33	Debt Issuance Costs								
34	USDA Phase 1 Loan (Kimball Pipeline and Water Treatment Plant Improvements)								
35	Original Amount - \$2,511,170								
36	Matures - March 1, 2048								
37	Outstanding Balance at 6/30		2,409,000	2,380,000	2,350,000	2,319,000	2,286,000	2,252,000	
38	Annual Payments - Principal		28,000	29,000	30,000	31,000	33,000	34,000	
39	Annual Payments - Interest		106,208	104,969	103,684	102,358	100,972	99,514	
40	Total Annual Payments		134,208	133,969	133,684	133,358	133,972	133,514	
52	Water Tank Improvements - USDA								
53	40 Assumed Years Maturity								
54	2.63% Assumed Interest Rate %								
55	Net Proceeds for Project Costs		3,750,000	-	-	-	-	-	
56	0.0% % Debt Reserve		-	-	-	-	-	-	
57	0.0% % Cost of Issuance		37,880	-	-	-	-	-	
58	Total Debt Issue		3,787,880	-	-	-	-	-	
59	Estimated Annual Payment		154,089	-	-	-	-	-	
60	Cumulative Debt		3,941,969						
61	Payments								
62	Assumed Outstanding Balance at 6/30		3,941,969	3,941,969	3,857,969	3,773,969	3,689,969	3,605,969	
63	Assumed Annual Payments - Principa		-	-	84,000	84,000	84,000	84,000	
64	Assumed Annual Payments - Interest		-	-	76,500	76,500	76,500	76,500	
65	Total Assumed Annual Payments		-	-	160,500	160,500	160,500	160,500	
66	Assumed Debt Admin Services								
67	Assumed Debt Issuance Costs			40,000					
68									

	A	B	C	S	T	U	V	W	X	
1	City of Calistoga							2013 Water Rate Study		
2										
3	Water Fund									
4	Summary of Existing and New Debt & Leases									
5										
6										
7										
8										
				Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17	
69	New Debt									
70	Finance Option - NBA Related									
71	20 Assumed Years Maturity									
72	3.00% Assumed Interest Rate %									
73	Net Proceeds for Project Costs						1,500,000			
74	0.0% % Debt Reserve									
75	0.0% % Cost of Issuance						10,000			
76	Total Debt Issue						1,510,000			
77	Estimated Annual Payment						101,496			
78	Cummulative Debt									
79	Payments									
80	Assumed Outstanding Balance at 6/30						1,510,000	1,434,500	1,359,000	
81	Assumed Annual Payments - Principal							75,500	75,500	
82	Assumed Annual Payments - Interest							25,996	25,996	
83	Total Assumed Annual Payments							101,496	101,496	
165	Total Debt - Existing and New									
166	Outstanding Balance at 6/30			10,750,969	10,566,969	10,297,969	11,537,969	11,190,469	10,841,969	
167	New Debt Payments - Prin					-	-	75,500	75,500	
168	New Debt Payments - Int					-	-	25,996	25,996	
169	SubTotal New Debt Payments					-	-	101,496	101,496	
170	Annual Principal Payments			193,000	255,000	261,000	270,000	272,000	273,000	
171	Added Principal			241,444						
172	Annual Interest Payments			284,507	386,835	386,835	378,008	376,622	375,164	
173	Sub total Existing Annual Debt Payme			718,951	641,835	647,835	648,008	648,622	648,164	
174	Debt Administration Services			622	40,000	11,456	11,500	1,500	1,500	
175	Total Debt costs			719,573	681,835	659,291	659,508	751,618	751,159	
176	Debt Issuance Costs					-	10,000	-	-	
177	USDA Reserve Requirement			56,321	69,718	99,136	128,522	157,969	187,370	

Water Special Projects

	Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
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Special Project: Water Conservation
This special program is desgined to promote water conservation programs

Account Code: **02-4135**

PERSONNEL SERVICES						
4301 FULL-TIME SALARIES	11,698	11,497	11,784	12,020	12,260	12,505
4303 BENEFITS	6,040	6,425	6,826	6,963	7,102	7,244
SUBTOTAL	17,738	17,922	18,610	18,982	19,362	19,749
SERVICES & SUPPLIES						
4402 CONTRACT SERVICES						
4401 MATERIALS & SUPPLIES	0	2,000	1,000	1,030	1,061	1,093
4402 CONTRACT SERVICES	225	125	125	129	133	137
4405 TRAINING & SEMINARS	0	1,000	1,000	1,030	1,061	1,093
4415 POSTAGE & REPRODUCTION	11	1,250	1,250	1,288	1,326	1,366
4408 Washer Rebate Program	970	1,500	1,500	1,545	1,591	1,639
4499 CONTINGENCY	0	0	0	0	0	0
SUBTOTAL	1,206	5,875	4,875	5,021	5,172	5,327
TOTAL SPECIAL PROJECT BUDG	18,944	23,797	23,485	24,003	24,534	25,076
SPECIAL PROJECT FUNDING SOURCES						
Water System	18,944	23,797	23,485	24,003	24,534	25,076
TOTAL SPECIAL PROJECT FUNDING SOURCES	18,944	23,797	23,485	24,003	24,534	25,076

	A	B	C	R	S	T	U	V	W
1	City of Calistoga							2013 Water Rate Study	
2	<h2>Sources and Uses</h2> <h3>Water Capital Improvement</h3>								
3									
4									
5									
6									
7									
8	Operating Revenues								
10	Connection Fees			23,381	33,509	1,490,091	1,296,268	54,799	55,895
12	Other Revenues			-	831		-	-	-
13	Total Operating Revenues			23,381	34,340	1,490,091	1,296,268	54,799	55,895
14									
15	Operating Expenses								
29									
30	Total Operating Expenditures			-	-	-	-	-	-
31									
32	Net Operating Surplus/Deficit			23,381	34,340	1,490,091	1,296,268	54,799	55,895
33									
34	Other Non Operating Sources Or (Uses)								
35	Interest Earnings			769	468	450	-	-	-
36	Napa County Measure A			2,409,059	495,000	302,000	500,000	-	-
41	Debt Proceeds - Water Tank USDA			95,411	3,654,589				
42	Debt Proceeds - New CIP Financing						1,500,000		
49	Capital Improvements								
50	Distribution			(2,003,196)	(4,250,520)	(497,000)	(1,500,000)	(300,000)	(275,000)
51	Treatment			(58,110)	(50,000)	(171,000)	(684,800)	(15,000)	(25,000)
53	Total Capital Improvements			(2,061,306)	(4,300,520)	(668,000)	(2,184,800)	(315,000)	(300,000)
54									
55	Total Other Non Operating Activities			443,933	(150,463)	(365,550)	(184,800)	(315,000)	(300,000)
56									
57	Transfers From or (To) Other Funds								
58	To Water Operations (02)			(467,314)		(659,291)	(175,000)	(175,000)	(174,636)
60	From General Fund				69,523				
62	Net All Transfers			(467,314)	69,523	(659,291)	(175,000)	(175,000)	(174,636)
63									
64	Net Fund Surplus or (Deficit)			-	(46,600)	465,250	936,468	(435,201)	(418,741)
65									
66	Beginning Working Capital			-	-	(46,600)	418,650	1,355,118	919,917
69									
70	Ending Working Capital			-	(46,600)	418,650	1,355,118	919,917	501,176

	A	L	M	N	O	P	Q
1	City of Calistoga			2013 Water Rate Study			
2	Development and Water Connection Fee Estimates						
3							
4		Actual	Revised	Budget	Projected	Projected	Projected
5			Estimate	Estimate	Estimate	Estimate	Estimate
6		FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
7							
8	Water Connection Fee	33,546	34,425	35,114	35,816	36,532	37,263
9	Annual Growth by % change in ENR Construction	2.5%	2.6%	2.0%	2.0%	2.0%	2.0%
10	Total Estimated Acre Foot Development	0.70	0.97	42.44	36.19	1.50	1.50
13	Total Estimated Connection Fees	23,381	33,509	1,490,091	1,296,268	54,799	55,895
14							
15	Development Projections and Est Connection Fee						
16							
17	Indian Springs Resort			258,304			
18	Enchanted Resorts			876,245			
19	Silver Rose				1,242,544		
20	Arden Winery			38,900			
21	Calistoga Apts			263,971			
22	Miscellaneous - residential/commercial		33,509	52,671	53,724	54,799	55,895
23	Total		33,509	1,490,091	1,296,268	54,799	55,895

Water System Capital Improvement Projects

Fd	Proj	Description	Actuals Prior Yrs	Actual FY 10-11	Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17	Project Totals
Distribution											
12	5227	Pipeline- Myrtedale/Grant/Kimball Main	2,077,985	819	-	-	152,000	-	-	-	2,230,804
12	5232	Mt. Washington Water Tank	2,547,622	106,693	1,947,326	4,204,520	-	-	-	-	8,806,161
12	5418	NBA Pump Station (Dwyer Road)	97,963	-	55,870	36,000	300,000	1,500,000	-	-	1,989,833
12	5491	Replacement Mains	469,204	-	-	-	-	-	-	-	469,204
12	5416	Polybutylene Service Replacement	141,020	-	-	-	-	-	125,000	75,000	341,020
12	5419	Repair Fiege Tank	-	-	-	10,000	-	-	-	-	10,000
12	5201	Silverado Trail Valves / Shut Off Valves	-	1,203	-	-	-	-	-	-	1,203
12	5476	Automatic Meter Read Program	261,129	-	-	-	-	-	150,000	50,000	461,129
12	5476	NBA Cathodic Protection Survey	20,000	-	-	-	-	-	25,000	150,000	195,000
12	5326	GIS Survey	-	-	-	-	25,000	-	-	-	25,000
12	5420	Water Sampling Stations	-	-	-	-	20,000	-	-	-	20,000
Subtotal Water Distribution			5,614,923	108,715	2,003,196	4,250,520	497,000	1,500,000	300,000	275,000	14,549,354

Treatment											
12	5411	Dredge Kimball Reservoir	128,055	-	-	-	-	-	-	-	128,055
12	5424	Kimball Spillway Safety Impv & WTP Upgrades	1,775,459	-	-	-	-	-	-	-	1,775,459
12	5426	Kimball Intake Tower/Drain Valve Rpm/Inflow Stream Study	10,000	-	58,110	50,000	150,000	500,000	-	-	768,110
12	5429	Pump Protection - Kimball	-	-	-	-	-	-	-	25,000	25,000
12	5457	Chemical Tank Cover	12,192	-	-	-	-	-	-	-	12,192
12	5459	Treatment System Security Improvements	5,653	-	-	-	-	-	-	-	5,653
12	5491	SCADA Conversion to Radio Telemetry	34,200	-	-	-	-	-	-	-	34,200
12	5492	Pope St Pump Station	-	-	-	-	-	60,000	-	-	60,000
Subtotal Treatment			1,940,909	-	58,110	50,000	150,000	500,000	-	25,000	2,674,019

8/6/2014 10:42 AM Water Rate Study Base Water CIP Sum

	A	B	C	D	O	P	Q	R	S	T	U	V	W
1	City of Calistoga												
2	2013 Water Rate Study												
3	Water System Capital Improvement Projects												
4													
5													
6	Fd	Proj	Description	Actuals Prior Yrs	Actual FY 10-11	Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17	Project Totals	
7													
37	12	5513	Water Valve Replacement	-	-	-	-	15,000	15,000	15,000	-	45,000	
38	12	5516	Harley Street Rehabilitation	-	-	-	-	-	74,800	-	-	74,800	
39	12	5517	Riverlea Pathway Water Line Relocation	-	-	-	-	6,000	35,000	-	-	41,000	
40			Subtotal Water Treatment	1,965,559	-	58,110	50,000	171,000	684,800	15,000	25,000	2,969,469	
41													
42			Total Water Capital Projects	7,580,482	108,715	2,061,306	4,300,520	668,000	2,184,800	315,000	300,000	17,518,823	
43													
44			Funding Sources										
45			From Connection Fees					366,000	184,800	315,000	300,000	1,165,800	
46			New Financing						1,500,000			1,500,000	
47			Measure A Grant Funding					302,000	500,000			802,000	
48			Total FY 13-14 to FY 16-17					668,000	2,184,800	315,000	300,000	3,467,800	

	A	B	C	R	S	T	U	V	W
1	City of Calistoga			2013 Wastewater Rate Study					
2									
3	Sources and Uses								
4	Wastewater Operations Fund								
5									
6									
7									
8	Operating Revenues								
11	Charges for Services								
12		Residential Sales		1,210,941	1,272,040	1,301,737	1,323,500	1,344,575	1,371,466
13		Transient Sales		528,723	575,614	613,604	643,057	719,607	889,200
14		Commercial Sales		253,710	274,085	279,112	279,173	282,666	288,319
15		Industrial Sales		40,756	50,547	50,547	50,547	51,053	52,074
16		Other Revenues		95,242	85,903	98,544	73,057	73,487	73,922
17	Total Operating Revenues			2,129,372	2,258,190	2,343,545	2,369,334	2,471,388	2,674,981
19	Operating Expenses								
20	Wastewater Collection			364,329	414,688	466,310	476,430	486,779	497,364
21	Wastewater Treatment			1,302,179	1,219,531	1,465,569	1,506,320	1,548,315	1,591,595
22	Depreciation			621,503	642,000	642,000	642,000	642,000	642,000
25	Total Operating Expenditures			2,288,011	2,276,219	2,573,879	2,624,750	2,677,094	2,730,959
26									
27	Net Operating Surplus/Deficit			(158,639)	(18,029)	(230,334)	(255,416)	(205,706)	(55,978)
29	Special Projects			-	-	-	-	-	-
31	Other Non Operating Sources Or (Uses)								
32	Interest Earnings			-	-	-	-	-	-
37	Debt Payments								
38		Cost of Issuance & Fees		(1,422)	(1,800)	(1,800)	(1,800)	(1,800)	(1,800)
39		Principal		(371,123)	(379,194)	(392,265)	(405,150)	(418,550)	(432,450)
40		Interest		(314,937)	(313,472)	(301,519)	(288,850)	(275,750)	(262,100)
41		Subtotal Debt Related Costs		(687,482)	(694,466)	(695,584)	(695,800)	(696,100)	(696,350)
42		Equipment		(2,855)	-	(201,990)	(82,335)	-	-
50	Total Other Non Operating Activities			(690,337)	(694,466)	(897,574)	(778,135)	(696,100)	(696,350)
52	Transfers From or (To) Other Funds and Other Adjustments								
53	From Wastewater Capital (13)			56,710	70,756	556,467	556,467	556,467	556,467
55	From General Fund (01)			217,634					
59	Auditor's Adjustments- Net			(39,756)					
60	Add Back Non Cash Depreciation			621,503	642,000	642,000	642,000	642,000	642,000
61	Net All Transfers & Adjustments			856,091	712,756	1,198,467	1,198,467	1,198,467	1,198,467
63	Net Fund Surplus or (Deficit)			7,115	261	70,560	164,916	296,661	446,139
65	Beginning Working Capital			(31,958)	(24,843)	(24,582)	45,978	210,894	507,555
66				-	-	-	-	-	-
68	Ending Working Capital			(24,843)	(24,582)	45,978	210,894	507,555	953,694

Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
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Department: Public Works
 Program: Wastewater Collection
 Account Code: 03-4141

Cost Assumptions					
Sal & Ben			2.0%	2.0%	2.0%
Serv & supp			3.0%	3.0%	3.0%
Energy			5.0%	5.0%	5.0%

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	184,000	197,434	228,414	232,982	237,642	242,395
4302	OVERTIME	10,579	15,000	12,243	12,488	12,738	12,992
4303	BENEFITS	104,189	123,863	141,219	144,043	146,924	149,863
4308	Part time	2,459	2,700	2,700	2,754	2,809	2,865
4309	SPECIAL PAY	8,494	11,000	14,585	14,877	15,174	15,478
SUBTOTAL		309,721	349,997	399,161	407,144	415,287	423,593
		-19.2%					
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES:	1,463	6,700	6,000	6,180	6,365	6,556
4402	CONTRACT SERVICES:	18,349	18,700	19,600	20,188	20,794	21,417
4403	ELECTRICITY	5,687	5,000	6,100	6,405	6,725	7,062
4404	REPAIRS & MAINTENANCE	3,368	7,000	7,000	7,210	7,426	7,649
4405	TRAINING & SEMINARS: STAFF	422	1,000	1,000	1,030	1,061	1,093
4408	UNIFORM ALLOWANCE	1,104	1,100	1,100	1,133	1,167	1,202
4415	POSTAGE & REPRODUCTION	-	50	50	52	53	55
4417	Fuel & Oil	2,372	1,500	1,800	1,854	1,910	1,967
4424	HEALTH & SAFETY	1,648	2,000	2,000	2,060	2,122	2,185
4429	PHONE	-	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	-	100	100	103	106	109
4431	FEES	2,692	1,600	2,850	2,936	3,024	3,114
4434	Vehicle R&M	1,631	-	-	-	-	-
4650	TRAINING & SEMINARS: MGMT	-	1,000	1,000	1,030	1,061	1,093
4510	EQUIPMENT FUND RENTAL	15,872	18,941	18,549	19,105	19,679	20,269
SUBTOTAL		54,608	64,691	67,149	69,285	71,492	73,771
OTHER							
4505	DEPRECIATION	129,547	150,000	150,000	150,000	150,000	150,000
4820	Vehicles						
4821	Miscellaneous Field Equipment						
4821	Miscellaneous Office Equipment			2,500			
4823	Computer Equipment			990			
SUBTOTAL		129,547	150,000	153,490	150,000	150,000	150,000
TOTAL PROGRAM BUDGET		493,876	564,688	619,800	626,430	636,779	647,364

Department: Public Works
 Program: Wastewater Treatment
 Account Code: 03-4142

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	313,538	288,683	325,983	332,503	339,153	345,936
4302	OVERTIME	45,287	35,000	39,218	40,002	40,802	41,618
4303	BENEFITS	173,039	165,419	211,352	215,579	219,891	224,288
4308	Part time	2,459	2,700	3,868	3,945	4,024	4,105
4309	SPECIAL PAY	10,286	11,000	25,159	25,662	26,175	26,699
SUBTOTAL		544,609	502,802	605,580	617,692	630,045	642,646

	Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
SERVICES & SUPPLIES						
4401 MATERIALS & SUPPLIES:	222,008	128,000	200,000	206,000	212,180	218,545
4402 CONTRACT SERVICES:	137,174	133,200	182,310	187,779	193,413	199,215
NPDES Studies		-	-	-	-	-
Sludge Disposal		-	-	-	-	-
4403 ELECTRICITY	135,352	135,000	142,000	149,100	156,555	164,383
4404 REPAIRS & MAINTENANCE	47,430	60,000	75,400	77,662	79,992	82,392
4405 TRAINING & SEMINARS: STAFF	1,409	4,000	4,000	4,120	4,244	4,371
4408 UNIFORM ALLOWANCE	2,054	3,000	3,000	3,090	3,183	3,278
4415 POSTAGE & REPRODUCTION	3,884	3,800	3,800	3,914	4,031	4,152
4417 Fuel & Oil	16,416	11,000	12,000	12,360	12,731	13,113
4424 HEALTH & SAFETY	1,212	1,200	1,300	1,339	1,379	1,421
4429 PHONE	-	6,100	6,100	6,283	6,471	6,666
4430 DUES & SUBSCRIPTIONS	612	650	650	670	690	710
4431 FEES	22,615	25,000	25,500	26,265	27,053	27,865
4434 Vehicle R&M	2,405	-	-	-	-	-
4439 CENTRAL SERVICES OVERHEAD	82,500	82,500	82,500	84,975	87,524	90,150
4440 LAB TESTING	58,425	60,000	60,000	61,800	63,654	65,564
4503 WATER SEWER EXP	4,261	2,600	1,000	1,030	1,061	1,093
4650 TRAINING & SEMINARS: MGMT	-	1,000	1,000	1,030	1,061	1,093
4510 EQUIPMENT FUND RENTAL	19,813	59,679	59,429	61,212	63,048	64,940
SUBTOTAL	757,570	716,729	859,989	888,629	918,270	948,949
OTHER						
4505 DEPRECIATION	491,956	492,000	492,000	492,000	492,000	492,000
4820 Vehicles						
4821 Miscellaneous Field Equipment	2,855		130,000	82,335		
4821 Miscellaneous Office Equipment			28,500			
4823 Computer Equipment			40,000			
SUBTOTAL	494,811	492,000	690,500	574,335	492,000	492,000
TOTAL PROGRAM BUDGET	1,796,990	1,711,531	2,156,069	2,080,655	2,040,315	2,083,595

Department: Public Works

Program: Debt Service

Account Code: 03-4430

SERVICES & SUPPLIES						
4402 CONTRACT SERVICES	1,422	1,800	1,800	1,800	1,800	1,800
4501 Principal	371,123	379,194	392,265	405,150	418,550	432,450
4502 Interest	314,937	313,472	301,519	288,850	275,750	262,100
SUBTOTAL	687,482	694,466	695,584	695,800	696,100	696,350
TOTAL PROGRAM BUDGET	687,482	694,466	695,584	695,800	696,100	696,350
TOTAL OPERATIONS	2,978,348	2,970,685	3,471,453	3,402,885	3,373,194	3,427,309

Wastewater Fund

Summary of Existing and New Debt & Leases

	Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
Wastewater Improvements						
Existing Debt						
State Revolving Fund Loan (Wastewater Treatment Plant Improvements)						
Original Amount - \$4,883,092						
Added Change Order - \$567,272						
Accrued Interest - \$159,635						
Total Loan - \$5,609,999						
Interest Rate - 2.6%						
Matures - October 30, 2023						
Outstanding Balance at 6/30	4,196,475	3,929,725	3,656,025	3,375,175	3,087,025	2,791,375
Annual Payments - Principal	260,024	266,750	273,700	280,850	288,150	295,650
Annual Payments - Interest	102,950	96,200	89,250	82,150	74,850	67,350
Total Annual Payments	362,974	362,950	362,950	363,000	363,000	363,000
CSCDA Revenue Bonds 2001B (Wastewater Treatment Plant Improvements)						
Original Amount - \$3,500,000						
Interest Rate - TIC 5.188%						
Matures - October 31, 2031						
Outstanding Balance at 6/30	3,030,000	2,945,000	2,855,000	2,760,000	2,660,000	2,555,000
Annual Payments - Principal	85,000	85,000	90,000	95,000	100,000	105,000
Annual Payments - Interest	141,250	137,700	133,800	129,600	125,100	120,200
Total Annual Payments	226,250	222,700	223,800	224,600	225,100	225,200
Debt Administration Services	1,700	1,700	1,800	1,800	1,800	1,800
Debt Issuance Costs						
2005 USDA Loan (Wastewater Treatment Plant Improvements)						
Original Amount - \$2,028,500						
Interest Rate - 4.25%						
Matures - July 1, 2045						
Outstanding Balance at 6/30	1,914,000	1,887,000	1,858,900	1,829,600	1,799,200	1,767,400
Annual Payments - Principal	25,700	27,000	28,100	29,300	30,400	31,800
Annual Payments - Interest	80,750	79,400	78,250	77,100	75,800	74,550
Total Annual Payments	106,450	106,400	106,350	106,400	106,200	106,350
Debt Administration Services						
Debt Issuance Costs						
Equipment Lease - SunTrust Master Lease Schedule #2 - Vehicles						
Original Amount - \$50,000						
Matures - May 31, 2010						
Outstanding Balance at 6/30	-	-	-	-	-	-
Annual Payments - Principal	7,262					
Annual Payments - Interest	182					
Total Annual Payments	7,444	-	-	-	-	-
Debt Administration Services						
Debt Issuance Costs						

Wastewater Fund

Summary of Existing and New Debt & Leases

	Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
Total Debt - Existing and New						
Outstanding Balance at 6/30	9,140,475	8,761,725	8,369,925	7,964,775	7,546,225	7,113,775
Annual Principal Payments	371,123	379,194	392,265	405,150	418,550	432,450
Annual Interest Payments	314,937	313,472	301,519	288,850	275,750	262,100
Total Annual Debt Payments	686,060	692,666	693,784	694,000	694,300	694,550
Total Debt Administration Services	1,422	1,800	1,800	1,800	1,800	1,800
Total Debt Issuance Costs	-	-	-	-	-	-
USDA Reserve Requirement	73,060	83,700	94,335	104,975	106,200	106,350

	A	B	C	R	S	T	U	V	W
1	City of Calistoga			2013 Wastewater Rate Study					
2	Sources and Uses Wastewater Capital Improvements								
3									
4									
5									
6									
7				Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17
8	Operating Revenues								
11	Connection Fees			69,984	1,694,745	266,748	2,389,115	104,571	106,662
12	Developer Contributions								
13	Other Revenues								-
14	Total Operating Revenues			69,984	1,694,745	266,748	2,389,115	104,571	106,662
15									
16	Operating Expenses								
17									
31	Total Operating Expenditures			-	-	-	-	-	-
32									
33	Net Operating Surplus/Deficit			69,984	1,694,745	266,748	2,389,115	104,571	106,662
34									
35	Other Non Operating Sources Or (Uses)								
36	Interest Earnings			3,856	1,548				
37	Sale of Property (Gain)								
38	Refund Connection Fee								
41	Grant Proceeds								
45	Financing Proceeds - New USDA Loan					-	-		
53	Capital Improvements								
54	Collection			(1,500)	-	(230,000)	(68,250)	(5,000)	-
55	Treatment			(15,630)	(55,000)	(520,000)	(600,000)	-	-
57	Subtotal Capital Improvements			(17,130)	(55,000)	(750,000)	(668,250)	(5,000)	-
59	Total Other Non Operating Activities			(13,274)	(53,452)	(750,000)	(668,250)	(5,000)	-
60									
61	Transfers From or (To) Other Funds								
62	To Wastewater Operations (03)			(56,710)	(70,756)	(556,467)	(556,467)	(556,467)	(556,467)
64	From General fund (01)				-				
65	From Wastewater Operations (03)			-	-	-	-	-	-
67	Net All Transfers			(56,710)	(70,756)	(556,467)	(556,467)	(556,467)	(556,467)
68									
69	Net Fund Surplus or (Deficit)			-	1,570,537	(1,039,719)	1,164,398	(456,897)	(449,805)
70									
71	Beginning Working Capital			-	-	1,570,537	530,818	1,695,216	1,238,319
74									
75	Ending Working Capital			-	1,570,537	530,818	1,695,216	1,238,319	788,514

	A	L	M	N	O	P	Q
1	City of Calistoga						2013 Wastewater Rate Study
2							
3	Development and Wastewater Connection Fee Estimates						
4							
5		Actual	Revised	Budget	Projected	Projected	Projected
6		FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17
15							
16	Wastewater Connection Fee per acre foot	97,942	99,901	100,508	102,518	104,569	106,660
17	Annual Growth by % Change in Construction cost index	5.00%	2.00%	0.61%	2.00%	2.00%	2.00%
18	Total Estimated Development Wastewater Demand in acre feet	0.71	16.96	2.65	23.30	1.00	1.00
19	Total Estimated Connection Fees	69,984	1,694,745	266,748	2,389,115	104,571	106,662
20							
21	Development Projections and Est						
22	Connection Fee						
23							
24	Roman Spa Resort						
25	Indian Springs Resort						
26	Enchanted Resorts		1,694,745		2,286,597		
27	Silver Rose			113,574			
28	Arden Winery			52,666			
29	Calistoga Apts						
30	Miscellaneous - residential/commercial	69,984		100,508	102,518	104,569	106,660
31	Total	69,984	1,694,745	266,748	2,389,115	104,569	106,660

A	B	C	J	K	L	M	N	O	P	Q
1		City of Calistoga								
2		2013 Wastewater Rate Study								
Wastewater Capital Improvements										
Fd	Proj	Actual Prior Years	Actual FY 10-11	Actual FY 11-12	Revised FY 12-13	Budget FY 13-14	Projected FY 14-15	Projected FY 15-16	Projected FY 16-17	
Wastewater Collection										
13	5326	33,840				25,000				
13	5333	17,148				100,000				
13	5437	423								
13	5452	10,490	1,500			5,000	5,000	5,000		
13	5483	362,273								
13	5516	-					63,250			
13	5514	-				100,000				
34	Subtotal Wastewater Collection	424,174	0	1,500	0	230,000	68,250	5,000	0	
Wastewater Treatment										
13	5494	-				30,000				
13	5495	-		15,630	35,000					
13	5497	-				40,000				
13	5512	-				75,000				
13	5519	-				325,000	600,000			
13	5513	-			20,000	50,000				
76	Subtotal Wastewater Treatment	0	0	15,630	55,000	520,000	600,000	0	0	
78	Total Wastewater Capital Improvements	424,174	0	17,130	55,000	750,000	668,250	5,000	0	