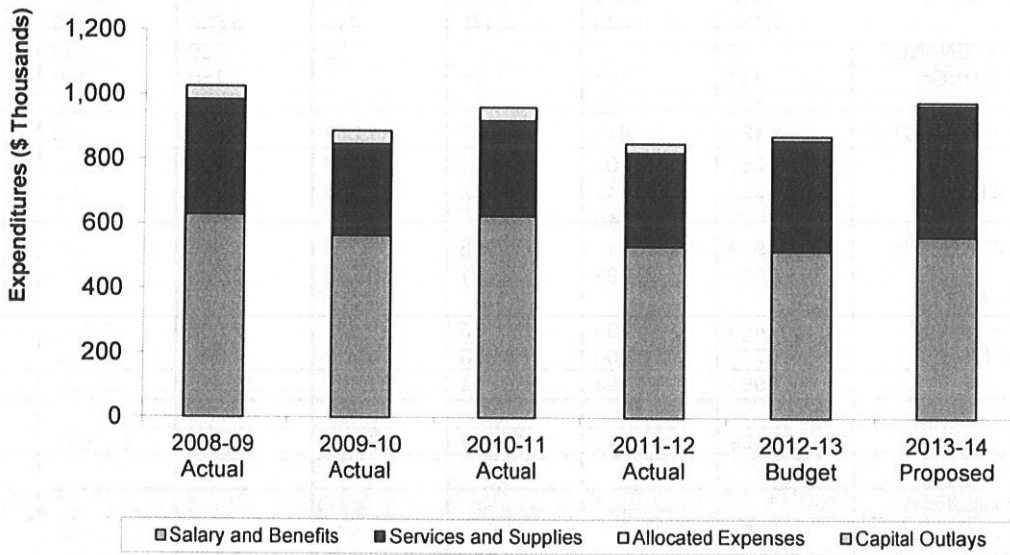


Public Works
Expenditure Summary

EXPENDITURES BY CATEGORY	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Salary and Benefits	628,838	564,637	625,939	532,439	518,121	563,453
Services and Supplies	355,719	282,604	294,722	289,499	342,700	405,865
Allocated Expenses	40,700	42,000	42,000	28,451	12,948	10,036
Capital Outlays	-	-	-	-	-	-
TOTAL	1,025,257	889,241	962,661	850,389	873,769	979,354

Public Works
Trend in Expenditures (\$ Thousands)



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

Department: Public Works
 Program: Public Works Administration
 Account Code: 01-4121

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	63,535	62,598	66,188	57,097	53,057	53,057	57,743
4303	FICA/MEDICARE	4,514	4,528	4,838	4,164	4,116	4,116	4,420
4305	INCENTIVE PAY	-	-	-	-	400	400	-
4310	PERS	16,057	15,861	15,773	13,088	10,872	10,872	12,466
4311	MEDICAL/DENTAL	6,823	4,827	7,666	6,424	6,320	6,320	11,537
4312	WORKERS COMP	1,005	1,385	1,425	1,227	3,063	3,063	3,126
4313	OTHER BENEFITS	244	239	218	189	206	206	221
SUBTOTAL		92,178	89,438	96,107	82,189	78,034	78,034	89,513
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	6,695	4,020	3,688	2,849	4,000	4,000	4,100
4402	CONTRACT SERVICES	7,616	3,970	(23,118)	2,911	6,600	6,600	6,650
4403	UTILITIES	7,464	6,843	6,472	7,417	6,500	6,500	6,950
4404	REPAIRS & MAINTENANCE	6	-	-	22	200	200	200
4405	TRAINING & MEETINGS	354	157	71	-	750	750	750
4410	ADVERTISING	105	85	-	-	300	300	300
4415	POSTAGE & REPRODUCTION	1,124	819	857	1,366	1,500	1,500	1,000
4417	FUEL & OIL	258	202	261	290	250	250	250
4424	HEALTH & SAFETY	202	148	182	58	250	250	250
4429	PHONE	4,102	2,548	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	919	719	605	274	675	675	600
4431	FEES	7,923	9,298	9,351	9,980	6,225	6,225	6,975
4456	BAD DEBT EXPENSE	-	-	-	-	-	-	-
4650	TRAINING & MEETINGS	483	295	65	523	2,000	2,000	2,000
4510	EQUIP FUND RENTAL	7,700	8,000	8,000	5,419	4,249	3,271	3,096
SUBTOTAL		44,951	37,104	6,434	31,109	33,499	32,521	33,121
TOTAL PROGRAM BUDGET		137,129	126,542	102,541	113,298	111,533	110,555	122,634
ESTIMATED PROGRAM REVENUES								
3219	Encroachment Permits	5,556	10,702	11,648	4,946	4,600	4,600	5,000
3245	Public Works Services	20,778	20,663	45,528	20,699	12,380	18,380	37,800
TOTAL PROGRAM REVENUES		26,334	31,365	57,176	25,645	16,980	22,980	42,800
Net Program Subsidy By General Fund		110,795	95,177	45,366	87,653	94,553	87,575	79,834

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

Department: Public Works
 Program: Streets
 Account Code: 01-4122

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	106,617	106,013	112,278	65,686	66,649	66,649	107,703
4302	OVERTIME	8,407	5,687	5,774	5,290	10,000	10,000	4,819
4303	FICA/MEDICARE	8,937	8,712	9,297	6,357	6,578	6,578	9,096
4308	PART TIME SALARIES	-	-	1,530	2,655	-	-	-
4309	SPECIAL PAY	4,603	4,529	4,933	4,247	6,346	6,346	6,376
4310	PERS	27,380	27,277	27,542	16,646	16,830	16,830	24,627
4311	MEDICAL/DENTAL	20,958	14,588	23,012	16,811	16,996	16,996	27,347
4312	WORKERS COMP	4,736	6,026	5,762	4,698	4,895	4,895	6,432
4313	OTHER BENEFITS	453	435	399	289	353	353	464
SUBTOTAL		182,091	173,267	190,528	122,679	128,647	128,647	186,864
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,149	7,742	6,908	22,543	11,700	11,700	12,000
4402	CONTRACT SERVICES	52,003	38,073	76,580	29,693	58,600	58,600	47,850
	Tree Maintenance Prog	-	-	-	-	-	-	-
	Refuse Services	-	-	-	-	-	-	-
4404	REPAIRS & MAINTENANCE	3,541	2,782	21,331	4,722	6,200	6,200	6,200
4405	TRAINING & MEETINGS	1,238	878	985	420	1,000	1,000	1,000
4408	UNIFORM ALLOWANCE	1,207	444	658	327	1,000	1,000	1,000
4415	POSTAGE & REPRODUCTION	-	-	-	5	-	-	-
4417	FUEL & OIL	6,671	5,017	2,889	6,995	5,500	5,500	5,500
4424	HEALTH & SAFETY	915	105	581	1,951	900	900	900
4426	WEED & PEST CONTROL	10,305	4,420	215	1,144	5,000	5,000	5,000
4429	PHONE	446	337	-	-	-	-	-
4650	TRAINING & MEETINGS	159	33	150	157	600	600	600
4510	EQUIP FUND RENTAL	33,000	34,000	34,000	23,032	8,699	6,697	6,940
SUBTOTAL		114,634	93,831	144,296	90,989	99,199	97,197	86,990
TOTAL PROGRAM BUDGET		296,725	267,098	334,824	213,668	227,846	225,844	273,854

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
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Department: Public Works
 Program: Park Maintenance
 Account Code: 01-4123

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	89,473	81,387	82,752	83,509	79,081	79,081	75,795
4302	OVERTIME	1,112	629	767	1,074	1,000	1,000	2,291
4303	FICA/MEDICARE	6,862	6,262	6,380	6,439	6,271	6,271	6,232
4309	SPECIAL PAY	764	825	546	1,034	1,669	1,669	3,381
4310	PERS	22,494	20,339	20,382	18,242	16,434	16,434	17,092
4311	MEDICAL/DENTAL	10,980	4,859	7,475	6,361	6,782	6,782	8,044
4312	WORKERS COMP	5,860	8,373	8,878	7,645	4,666	4,666	4,407
4313	OTHER BENEFITS	428	4,996	347	337	392	392	364
SUBTOTAL		137,973	127,670	127,527	124,641	116,295	116,295	117,606
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,310	9,492	4,899	5,598	6,500	6,500	10,400
4402	CONTRACT SERVICES	20,751	17,524	10,884	12,475	14,750	14,750	20,565
	Tree Maintenance Prog	-	-	-	-	-	-	-
	Turf Maintenance Prog	-	-	-	-	-	-	-
	Refuse Services	-	-	-	-	-	-	-
4403	UTILITIES	6,727	5,712	6,207	5,292	6,500	6,500	6,500
4404	REPAIRS & MAINTENANCE	2,943	2,792	3,745	1,429	6,500	6,500	6,650
4405	TRAINING & MEETINGS	-	150	260	226	300	300	300
4408	UNIFORM COSTS	1,470	516	812	320	1,100	1,100	1,100
4417	FUEL & OIL	893	1,089	939	1,417	1,100	1,100	1,400
4424	HEALTH & SAFETY	270	239	232	456	500	500	500
4426	WEED & PEST CONTROL	5,214	2,370	-	502	3,500	3,500	3,500
4429	PHONE	1,287	628	-	-	-	-	-
4503	WATER	28,938	27,307	28,411	24,166	30,000	30,000	34,500
SUBTOTAL		73,803	67,819	56,389	51,881	70,750	70,750	85,415
TOTAL PROGRAM BUDGET		211,776	195,489	183,916	176,522	187,045	187,045	203,021

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
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Department: Public Works
 Program: Maintenance Shop
 Account Code: 01-4124

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	15,706	15,315	15,370	15,491	14,693	14,693	15,061
4302	OVERTIME	77	49	37	79	100	100	63
4303	FICA/MEDICARE	1,084	1,098	1,130	1,116	1,162	1,162	1,188
4309	SPECIAL PAY	116	125	83	157	351	351	403
4310	PERS	3,876	3,813	3,819	3,390	3,062	3,062	3,338
4311	MEDICAL/DENTAL	235	231	386	242	252	252	2,190
4312	WORKERS COMP	494	1,127	1,551	1,336	865	865	840
4313	OTHER BENEFITS	52	53	49	46	54	54	54
SUBTOTAL		21,756	21,811	22,426	21,857	20,539	20,539	23,137
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,772	2,376	2,072	1,742	2,750	2,750	2,800
4402	CONTRACT SERVICES	1,328	838	-	-	-	-	-
4404	REPAIRS & MAINTENANCE	303	113	116	59	-	-	-
4424	HEALTH	-	-	33	-	-	-	-
4429	PHONE	446	337	-	-	-	-	-
SUBTOTAL		6,849	3,664	2,220	1,801	2,750	2,750	2,800
TOTAL PROGRAM BUDGET		28,605	25,475	24,646	23,658	23,289	23,289	25,937

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

Department: Public Works

Program: Pool Facility Maintenance

Account Code: 01-4126

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	-	3,739	23,507	26,729	24,462	24,462	7,895
4302	OVERTIME	-	463	188	1,419	1,500	1,500	384
4303	FICA/MEDICARE	-	287	2,269	2,575	2,801	2,801	633
4305	INCENTIVE PAY	-	-	-	-	3,554	3,554	-
4310	PERS	-	952	5,704	5,530	5,702	5,702	1,704
4311	MEDICAL/DENTAL	-	394	9,740	9,108	9,574	9,574	1,302
4312	WORKERS COMP	-	-	-	-	2,085	2,085	448
4313	OTHER BENEFITS	-	11	121	119	140	140	42
SUBTOTAL		-	5,845	41,528	45,480	49,818	49,818	12,408
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	53,744	22,470	17,059	18,359	18,000	18,000	22,700
4402	CONTRACT SERVICES	221	2,567	2,957	3,839	5,400	5,400	36,150
4403	UTILITIES	5,807	25,051	34,181	33,765	35,000	35,000	34,000
4404	REPAIR & MAINTENANCE	15	61	1,988	228	2,000	2,000	2,000
4405	TRAINING & MEETINGS	2,998	-	-	-	1,000	1,000	1,000
4408	UNIFORM	-	-	100	-	-	-	-
4430	DUES & SUBSCRIPTIONS	-	-	-	-	150	150	150
4431	FEES	-	1,623	839	839	850	850	1,475
4503	WATER/WASTEWATER	-	9,443	8,540	13,115	14,000	14,000	24,400
SUBTOTAL		62,785	61,215	65,665	70,145	76,400	76,400	121,875
TOTAL PROGRAM BUDGET		62,785	67,060	107,193	115,625	126,218	126,218	134,283

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

Department: Public Works
 Program: Building Maintenance
 Account Code: 01-4127

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	126,092	92,539	90,322	91,409	85,243	85,243	87,374
4302	OVERTIME	2,462	1,542	2,341	2,733	2,500	2,500	2,333
4303	FICA/MEDICARE	9,838	7,196	7,092	7,188	6,893	6,893	7,286
4309	SPECIAL PAY	764	825	546	1,034	2,749	2,749	5,541
4310	PERS	31,685	22,658	21,956	19,653	17,908	17,908	20,058
4311	MEDICAL/DENTAL	14,895	3,255	5,217	3,762	3,940	3,940	5,754
4312	WORKERS COMP	8,483	11,135	10,972	9,448	5,129	5,129	5,153
4313	OTHER BENEFITS	621	7,456	9,377	366	426	426	426
SUBTOTAL		194,840	146,606	147,823	135,593	124,788	124,788	133,925
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	15,649	13,065	10,974	11,149	11,000	11,000	11,000
4402	CONTRACT SERVICES	22,077	21,437	18,683	28,568	28,000	28,000	33,400
4403	UTILITIES	4,008	3,846	3,688	3,852	4,000	4,000	4,000
4404	REPAIRS & MAINTENANCE	20,650	3,209	2,775	2,363	2,500	2,500	7,150
4405	TRAINING & MEETINGS	81		22	-	100	100	100
4408	UNIFORM COSTS	1,625	547	779	302	1,000	1,000	1,000
4413	TAX AND LICENSE	50		-	-	50	50	50
4417	FUEL & OIL	3,262	3,028	4,337	7,315	4,800	4,800	9,500
4424	HEALTH & SAFETY	265	224	332	544	500	500	1,000
4426	WEED & PEST CONTROL	184		-	-	100	100	500
4429	PHONE	1,281	812	-	-	-	-	-
4431	FEES	944		816	-	1,000	1,000	-
4503	WATER/WASTEWATER	23,321	14,803	19,312	17,932	20,000	20,000	18,000
SUBTOTAL		93,397	60,971	61,718	72,025	73,050	73,050	85,700
TOTAL PROGRAM BUDGET		288,237	207,577	209,541	207,618	197,838	197,838	219,625

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Recreation Services Department Programs
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The Recreation Services Division is responsible for management and operation of the fitness and recreation programs, adult and senior community classes, special event permitting, transit services, City sponsored special events, weekend janitorial of City facilities, and the Calistoga Community Pool.

Fitness and Recreation Programs

Plan, maintain and provide recreation programming for the City residents of all ages. This includes adult fitness classes, adult sports workshops, youth sports leagues and workshops, summer camps, educational and leisure courses and community service projects for teens.

Adult and Senior Community Classes

Designs, implements and supervises adult and senior classes geared to enhancing the lives of Calistoga residents. This includes Creative Living, senior trips, nutrition classes, driving and biking classes and other educational and leisure courses geared towards adults and seniors.

Special Event Permitting

Process and coordinate special event applications for special event permits for the city. This includes filming, parades, street closures, facility rentals, park rentals, farmers market and other special events within city limits.

Transit Services

Liaison with NCTPA and Calistoga to receive/provide feedback, support and communication regarding the local Calistoga Transit Plan which includes the Handy Van services.

Special Events – City Sponsored

Plan, schedule and carry out several large city-wide events in addition to providing support to other special events within city limits. City sponsored events include: Earth Day, Haunted House, and the Holiday Dinner. Hire, train and manage a staff team of part-time employees which are utilized as event help for various non-profit groups where the event host is billed back for the staff hours.

Weekend Janitorial Services of City Facilities

Hire, train and manage a staff team of approximately 12 part-time to maintain city restrooms and garbage cans on the weekends and during special city functions.

Recreation Services Department Programs
--

Calistoga Community Pool

Plan, program, maintain and provide aquatic programs to the residents in and around Calistoga. Programming includes: lifeguard training, swim lessons, recreation swimming, lap swimming, water aerobics, splash camp and diving classes. The Recreation Manger manages a staff team of 40-50 seasonal employees.

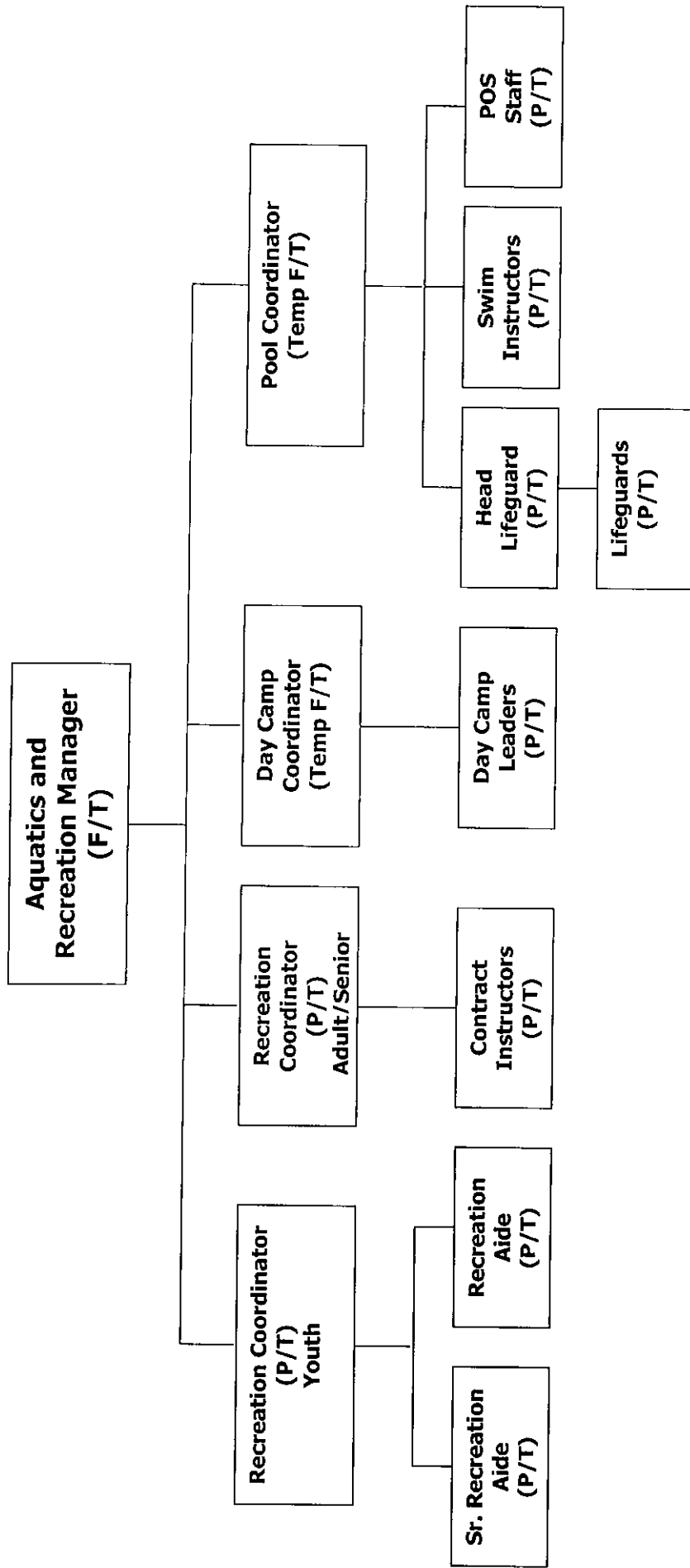
MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2012-13

- Continue to increase programing in all areas to enhance Calistoga residents recreation offerings.
- Continue to promote and increase usage of the Calistoga Community Pool.
- Monitor and make adjustments as needed to the Calistoga Shuttle in collaboration with the NCTPA and the Calistoga Chamber of Commerce.
- Continue working towards a cost recovery plan of 65% for recreation programs.*
- Facilitate Gazebo renovation project*
- Work with citizen efforts to install a community dog park and bocce ball courts at Logvy Park. *
- Work with the County to improve the Calistoga Library. *

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2013-14

- Continue to increase programming while maintaining low operational costs in all areas to enhance the community for Calistoga Residents.
- Continue to promote the Calistoga Community Pool while increasing usage and accessibility for all.
- Work with citizen efforts to revisit Logvy Master Plan and support private funding opportunities to provide park enhancements.
- Seek financial community support to enhance scholarship program and improve the ability to provide recreation programs for all.

*** A City Council Objective or Priority Project.**



- Recreation Superintendent (VACANT)
- Recreation Technician (VACANT)

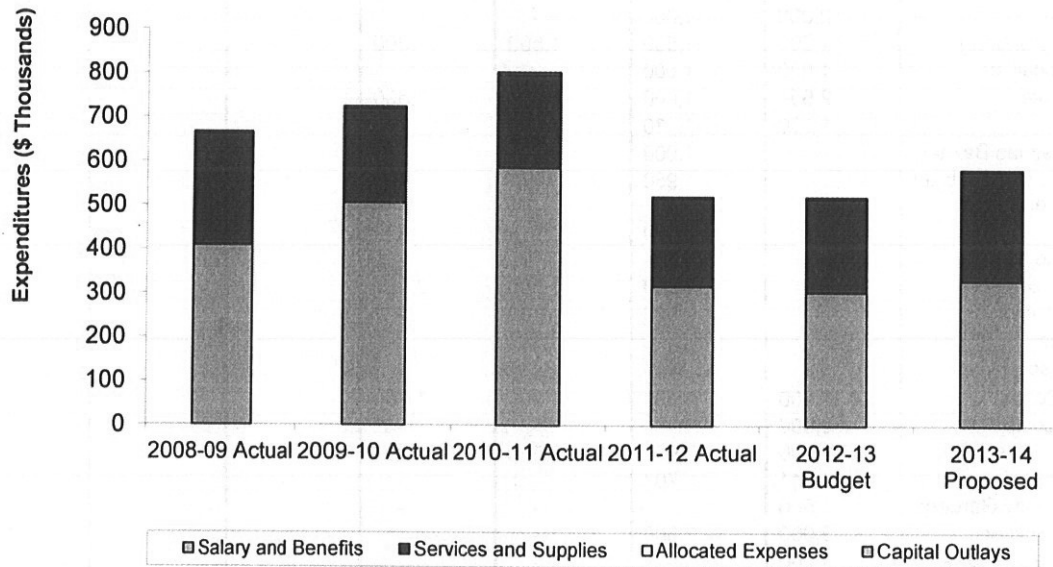
**City of Calistoga Recreation Services Organizational Chart
FY 2013-2014**

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Recreation
Expenditure Summary

EXPENDITURES BY CATEGORY	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Salary and Benefits	408,482	505,772	586,506	317,718	304,726	330,715
Services and Supplies	251,854	212,886	210,821	199,824	211,205	249,133
Allocated Expenses	5,300	5,450	5,450	3,692	4,553	3,043
Capital Outlays	-	-	-	-	-	-
TOTAL	665,636	724,108	802,776	521,234	520,484	582,891

Recreation
Trend in Expenditures (\$ Thousands)



**Pool Maintenance expenditures are under public works department 4126

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

Department: Recreation
 Program: Community Promotion and Enrichment Grants
 Account Code: 01-4107

SERVICES & SUPPLIES								
4479	The Family Center	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	The Family Center- Senior Need	-	-	-	-	-	-	20,000
4446	Miscellaneous Promotions and Enrichment Grants	-	-	-	-	5,000	5,000	5,000
4446	One Napa Valley Initiative	-	-	-	-	-	-	3,333
4447	Fairgrounds In-Kind Parade	-	-	-	-	-	-	6,000
Community Enrichment Grants								
4471	Cinco De Mayo	2,000	-	-	-	-	-	-
4473	Seniors Association	1,644	-	-	-	-	-	-
4474	Hispanic Festival	2,000	1,000	-	-	-	-	-
4475	Calistoga Holiday Sharing	1,500	1,500	1,500	800	-	-	-
4481	Calistoga Tree Coalition	1,000	1,000	-	-	-	-	-
4482	Calistoga Art Center	2,658	1,000	3,000	2,500	-	-	-
4483	Calistoga Cares	1,000	1,130	1,000	750	-	-	-
4467	Community Christmas Bazaar	-	1,000	-	-	-	-	-
4469	Calistoga Friends of the Library Community Center & Pool	-	950	-	-	-	-	-
4460	Project	-	3,000	-	-	-	-	-
4476	Calistoga Girl Scouts	-	234	-	-	-	-	-
4495	Calistoga Pet Clinic	-	1,500	1,500	2,000	-	-	-
4496	Calistoga Soroptomists Calistoga Springs	-	626	500	-	-	-	-
4497	Homeowners Assoc.	-	91	-	-	-	-	-
4485	Calistoga After School	2,500	2,000	1,200	1,200	-	-	-
4486	Calistoga Boy Scouts	2,000	-	-	-	-	-	-
4487	Calistoga Boys & Girls Club	3,000	3,000	3,500	2,500	-	-	-
4489	St. Luke's Pre School	341	707	-	-	-	-	-
4491	Calistoga Community Gardens	500	-	-	-	-	-	-
4492	Calistoga Youth Soccer	3,000	2,000	-	-	-	-	-
4494	Highlands Christian Fellowship	3,000	-	-	-	-	-	-
Subtotal Community Enrichment Grants		26,143	20,738	12,200	9,750	-	-	-
TOTAL PROGRAM BUDGET		36,143	30,738	22,200	19,750	15,000	15,000	44,333

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

Department: Recreation
 Program: Community Resources Commission
 Account Code: 01-4150

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	-	-	2,115	-	-	-
4302	OVERTIME	-	-	-	-	-	-
4303	FICA/MEDICARE	-	-	159	-	-	-
4310	PERS	-	-	538	-	-	-
4311	MEDICAL/DENTAL	-	-	293	-	-	-
4312	WORKERS COMP	-	-	1,315	-	-	-
4313	OTHER BENEFITS	-	-	10	1	-	-
SUBTOTAL		-	-	4,429	1	-	-
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES:	-	-	-	-	-	-
4402	CONTRACT SERVICES	-	-	-	-	-	-
4405	TRAINING & MEETINGS	44	8	-	-	-	-
4410	ADVERTISING	-	-	-	-	-	-
4415	POSTAGE & REPRODUCTION	-	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	-	-	-	-	-	-
SUBTOTAL		44	8	-	-	-	-
TOTAL PROGRAM BUDGET		44	8	4,429	1	-	-

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

Department: Recreation

Program: Recreation Programs

Account Code: 01-4152

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	139,576	133,809	194,662	29,821	29,891	29,891	30,639
4302	OVERTIME	4,169	204	3,855	623	800	800	-
4303	FICA/MEDICARE	12,888	11,247	14,468	3,927	3,326	3,326	3,394
4305	INCENTIVE PAY	-	150	-	-	-	-	-
4308	PART TIME SALARIES	28,320	18,217	8,676	19,733	13,300	13,300	13,732
4309	SPECIAL PAY	1,200	1,200	1,200	-	-	-	-
4310	PERS	35,773	33,261	29,941	6,964	6,083	6,083	6,614
4311	MEDICAL/DENTAL	25,942	20,238	26,470	9,497	7,083	7,083	7,489
4312	WORKERS COMP	4,191	3,510	295	250	2,475	2,475	2,400
4313	OTHER BENEFITS	3,901	2,952	803	9,390	140	140	175
SUBTOTAL		255,960	224,788	280,370	80,205	63,098	63,098	64,443
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	8,087	5,137	6,147	1,735	3,800	3,800	3,800
4402	CONTRACT SERVICES	45,907	32,831	32,829	32,326	32,750	32,750	35,400
	Boys & Girls Club	-	-	-	-	-	-	-
4403	UTILITIES	8,268	5,504	7,457	7,060	7,000	7,000	7,000
4404	REPAIRS & MAINTENANCE	-	-	632	50	300	300	2,000
4405	TRAINING & MEETINGS	1,819	217	472	-	250	250	400
4408	UNIFORM ALLOWANCE	1,057	-	-	340	350	350	350
4410	ADVERTISING	290	599	831	1,079	1,500	1,500	2,300
4415	POSTAGE & REPRODUCTION	550	480	218	322	400	400	400
4417	FUEL & OIL	967	548	546	366	600	600	600
4429	PHONE	3,513	1,310	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	790	220	65	690	250	250	500
4510	EQUIP FUND RENTAL	5,300	5,450	5,450	3,692	4,553	3,505	3,043
4550	HAUNTED HOUSE	-	-	-	1,519	-	-	-
SUBTOTAL		76,548	52,296	54,646	49,179	51,753	50,705	55,793
TOTAL PROGRAM BUDGET		332,508	277,084	335,017	129,384	114,851	113,803	120,236
ESTIMATED PROGRAM REVENUES								
3284	Recreation Program Fees	32,204	6,850	2,637	4,148	5,600	5,600	2,300
3246	Community Resource Services	-	4,738	-	-	-	-	-
Transfer In	Donations	12,000	12,000	12,000	2,061	14,718	14,718	5,000
TOTAL PROGRAM REVENUES		44,204	23,588	14,637	6,209	20,318	20,318	7,300
Net Program Subsidy By General Fund		288,304	253,496	320,380	123,175	94,533	93,485	112,936

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

Department: Recreation

Program: Education/Recreation Courses

Account Code: 01-4153

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	10,504	21,791	34,202	17,041	17,081	17,081	17,508
4302	OVERTIME	312		348	95	-	-	-
4303	FICA/MEDICARE	1,146	1,916	2,769	2,721	2,500	2,500	2,544
4308	PART TIME SALARIES	4,141	2,420	4,392	19,936	15,100	15,100	15,748
4310	PERS	2,740	5,458	6,524	3,396	3,476	3,476	3,780
4311	MEDICAL/DENTAL	1,704	3,969	7,898	3,575	4,048	4,048	4,279
4312	WORKER'S COMP	392	248		11	2,302	2,302	1,799
4313	OTHER BENEFITS	90	104	123	3,990	101	101	96
SUBTOTAL		21,029	35,908	56,256	50,765	44,608	44,608	45,754

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,441	1,045	3,429	4,190	3,200	3,200	3,400
4402	CONTRACT SERVICES	21,053	24,130	25,235	7,947	8,400	8,400	8,400
4404	REPAIRS & MAINTENANCE	-	-	-	-	100	100	100
4405	TRAINING & MEETINGS	53	352	-	26	200	200	200
4407	PROFESSIONAL SERVICES	-	-	78	-	-	-	-
4417	FUEL AND OIL	-	20	72	447	450	450	450
4410	ADVERTISING	96	100	-	-	-	-	750
4430	DUES & SUBSCRIPTIONS	244	388	245	622	350	350	350
SUBTOTAL		22,887	26,035	29,060	13,232	12,700	12,700	13,650

TOTAL PROGRAM BUDGET	43,916	61,943	85,315	63,997	57,308	57,308	59,404
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ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees		36,109	45,777	46,098	20,500	46,500	20,500
TOTAL PROGRAM REVENUES		-	36,109	45,777	46,098	20,500	46,500	20,500

Net Program Subsidy By General Fund	43,916	25,834	39,538	17,899	36,808	10,808	38,904
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Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 08-09	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 12-13	FY 13-14

Department: Recreation
 Program: Senior Activities
 Account Code: 01-4154

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	7,157	6,405	8,942	-	-	-
4302	OVERTIME	163		149	-	-	-
4303	FICA/MEDICARE	861	521	656	-	612	756
4308	PART TIME SALARIES	3,480	398	1	292	8,000	9,880
4310	PERS	1,905	1,624	1,716	-	-	-
4311	MEDICAL/DENTAL	1,196	857	1,343	-	-	-
4312	WORKER'S COMP	204	216	164	138	150	535
4313	OTHER BENEFITS	48	24	24	1,479	200	50
	SUBTOTAL	15,014	10,045	12,996	1,909	8,962	11,221
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	-	75	-	1,109	600	1,200
4402	CONTRACT SERVICES	1,616	851	1,175	19,081	24,000	17,200
4410	ADVERTISING			-	-	555	1,300
	SUBTOTAL	1,616	926	1,175	20,190	25,155	19,700
	TOTAL PROGRAM BUDGET	16,630	10,971	14,170	22,099	34,117	30,921
ESTIMATED PROGRAM REVENUES							
3283	Education/Recreation Course Fees			-	2,479	2,500	19,500
	TOTAL PROGRAM REVENUES	-	-	-	2,479	2,500	19,500
	Net Program Subsidy By General Fund	16,630	10,971	14,170	19,620	31,617	11,421

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

Department: Recreation
 Program: Community Activities
 Account Code: 01-4155

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	22,427	16,348	35,442	8,520	8,540	8,540	8,754
4302	OVERTIME	799	-	745	9	-	-	-
4303	FICA/MEDICARE	1,706	1,560	3,012	1,277	1,547	1,547	1,204
4305	INCENTIVE	-	-	-	-	-	-	-
4308	PART TIME SALARIES	505	2,829	4,197	9,055	11,550	11,550	6,990
4310	PERS	5,778	4,100	4,292	1,780	1,738	1,738	1,890
4311	MEDICAL/DENTAL	4,541	1,995	3,055	1,740	2,024	2,024	2,140
4312	WORKER'S COMP	579	674	585	508	1,151	1,151	852
4313	OTHER BENEFITS	95	95	111	5,840	50	50	79
SUBTOTAL		36,430	27,601	51,439	28,729	26,600	26,600	21,909
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	943	46	289	-	1,400	1,400	2,000
4402	CONTRACT SERVICES	1,794	-	250	-	-	-	-
4408	UNIFORM ALLOWANCE	-	-	-	-	100	100	100
SUBTOTAL		2,737	46	539	-	1,500	1,500	2,100
TOTAL PROGRAM BUDGET		39,167	27,647	51,978	28,729	28,100	28,100	24,009
ESTIMATED PROGRAM REVENUES								
3260	Facility Rental Fees	18,081	19,305	15,543	8,438	8,100	8,100	6,000
TOTAL PROGRAM REVENUES		18,081	19,305	15,543	8,438	8,100	8,100	6,000
Net Program Subsidy By General Fund		21,086	8,342	36,434	20,291	20,000	20,000	18,009

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

Department: Recreation
 Program: Aquatic Services
 Account Code: 01-4156

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	18,435	59,919	55,985	29,821	29,891	29,891	30,639
4302	OVERTIME	825	3,818	256	608	-	-	-
4303	FICA/MEDICARE	4,187	10,531	9,409	9,055	9,380	9,380	11,333
4308	PART TIME SALARIES	36,296	86,988	70,476	87,254	91,926	91,926	117,500
4310	PERS	5,106	15,435	13,602	7,127	6,083	6,083	6,614
4311	MEDICAL/DENTAL	3,740	17,046	14,221	6,912	7,083	7,083	7,489
4312	WORKER'S COMP	903	1,685	2,120	1,819	6,980	6,980	8,014
4313	OTHER BENEFITS	153	1,725	4,387	2,938	164	164	218
SUBTOTAL		69,645	197,148	170,456	145,534	151,507	151,507	181,807
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	10,218	3,598	4,036	5,190	2,750	2,750	3,350
4402	CONTRACT SERVICES	3,520	1,808	951	(137)	3,000	3,000	3,000
4404	REPAIRS & MAINTENANCE	-	-	69	-	-	-	-
4405	TRAINING & MEETINGS	2,006	713	62	92	400	400	400
4408	UNIFORM ALLOWANCE	2,489	170	414	-	500	500	500
4410	ADVERTISING	1,316	601	875	166	950	950	1,600
4415	POSTAGE & REPRODUCTION	-	10	-	-	-	-	-
4429	PHONE	392	1,354	-	-	-	-	-
4468	RESALE AND PURCHASE	2,534	4,288	4,152	4,152	2,700	2,700	2,700
4430	DUES & SUBSCRIPTIONS	150	75	25	105	50	50	50
SUBTOTAL		22,625	12,617	10,585	9,568	10,350	10,350	11,600
TOTAL PROGRAM BUDGET		92,270	209,765	181,041	155,102	161,857	161,857	193,407
ESTIMATED PROGRAM REVENUES								
3286	Aquatic Fees	28,859	82,251	74,359	88,602	83,000	83,000	95,700
3246	Community Resource Services	-	-	5,442	-	-	-	-
TOTAL PROGRAM REVENUES		28,859	82,251	79,801	88,602	83,000	83,000	95,700
Net Program Subsidy By General Fund		63,411	127,514	101,240	66,500	78,857	78,857	97,707

**Pool Maintenance is found under department 4126

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

Department: Recreation
 Program: Sharpsteen Museum
 Account Code: 01-4173

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	4,081	3,539	3,648	3,690	3,488	3,488	3,575
4302	OVERTIME	55	29	22	47	30	30	115
4303	FICA/MEDICARE	324	281	286	293	279	279	301
4309	SPECIAL PAY	69	75	50	94	103	103	242
4310	PERS	1,076	959	903	810	731	731	824
4311	MEDICAL/DENTAL	503	204	314	268	286	286	293
4312	WORKER'S COMP	256	380	210	358	207	207	213
4313	OTHER BENEFITS	20	16	16	15	18	18	18
SUBTOTAL		6,384	5,484	5,449	5,575	5,142	5,142	5,581
SERVICES & SUPPLIES								
4403	ELECTRICITY	8,301	8,030	6,994	7,563	8,500	8,500	9,500
4503	WATER/SEWER	3,537	2,851	3,410	4,855	6,800	6,800	6,000
5407	MUSEUM REPAIRS	-	-	2,157	-	4,000	4,000	4,000
SUBTOTAL		11,838	10,881	12,561	12,418	19,300	19,300	19,500
TOTAL PROGRAM BUDGET		18,222	16,365	18,010	17,993	24,442	24,442	25,081

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

Department: Recreation
 Program: Library Services
 Account Code: 01-4174

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	2,538	3,202	3,341	3,364	3,216	3,216	-
4302	OVERTIME	21	10	7	16	15	15	-
4303	FICA/MEDICARE	197	247	257	259	251	251	-
4309	SPECIAL PAY	23	25	17	31	34	34	-
4310	PERS	600	746	826	740	662	662	-
4311	MEDICAL/DENTAL	390	293	443	399	427	427	-
4312	WORKER'S COMP	238	259	206	177	187	187	-
4313	OTHER BENEFITS	13	16	15	15	17	17	-
SUBTOTAL		4,020	4,798	5,111	5,001	4,809	4,809	-
SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	73,202	69,496	67,735	69,440	70,000	70,000	75,000
SUBTOTAL		73,202	69,496	67,735	69,440	70,000	70,000	75,000
TOTAL PROGRAM BUDGET		77,222	74,294	72,846	74,441	74,809	74,809	75,000

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
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Department: Recreation
 Program: Transit - Shuttle
 Account Code: 01-4405

<i>SERVICES & SUPPLIES</i>								
4402	CONTRACT SERVICES	9,514	15,293	17,771	9,738	10,000	10,000	10,500
SUBTOTAL		9,514	15,293	17,771	9,738	10,000	10,000	10,500
TOTAL PROGRAM BUDGET		9,514	15,293	17,771	9,738	10,000	10,000	10,500

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General Fund Special Projects
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Services and Development Impact Fee

For FY 2013-14 special projects will consist of updates to the various fees for services provided by the City to recover all of the direct and indirect cost of providing the service from the users. The project will also review and update the municipal code for various one time development impact and water/wastewater connection fees related to new or expanded development in the City. The updates will use the General Plan, Urban Design Plan and Utility Facilities plans as a basis for development impact fees.

General Fund

Special Projects Summary

Project #	Description	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
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Special Projects

4402	Urban Design Plan	(754)	3,121	25	3,963	-	-	-
4670	Housing Element Update	-	5,117	415	-	-	-	-
4604	Busk Abatement 2007	154,434	6,380	-	-	-	-	-
4605	Karpak Abatement 2008	12,556	-	-	-	-	-	-
4606	Community Enhancement and Beautification	19,451	716	-	-	-	-	-
4607	Services and Development Impact Fee Updates	-	-	3,070	-	56,000	56,000	49,000
4608	Green Initiatives	866	1,011	2,290	-	-	-	100
Total Special Projects Costs		186,553	16,345	5,800	3,963	56,000	56,000	49,100

Funding Sources for Special Projects

General Fund	32,119	4,848	5,385	3,963	-	-	100
Rehab Loan Program	-	5,117	415	-	-	-	-
Community Development Fund	-	-	-	-	56,000	56,000	49,000
Property Special Tax Assessment	154,434	6,380	-	-	-	-	-
Total Funding Sources	186,553	16,345	5,800	3,963	56,000	56,000	49,100

Enterprise Funds
Water**Water Distribution**

The Water Distribution Program maintains all of the City's water mains (36.5 linear miles), carries out replacement projects when necessary and installs new water mains when required. The Program is proactive in the maintenance of valves, meters, and hydrants to help prevent unexpected interruptions in the water distribution system and to ensure the availability of water for fire suppression services. Water meter reading is performed by this Program as well, reading over 3,000 water meters. The maintenance technicians participate in on-going education for certification in water distribution through the State Department of Public Health. The goal of this Program is to continue to provide and maintain the City's water distribution system.

Water Treatment

The Water Treatment Program operates and maintains the Kimball Water Treatment Facility, the Feige Canyon Water Tank, and the North Bay Aqueduct pump station to ensure that safe potable water is delivered to the City's residents. The Kimball Water Treatment Facility can treat up to 700,000 gallons per day. The Operators participate in on-going education for certification in water treatment through the State Department of Health Services. The goal of this Program is to continue to provide safe potable water to the City's residents.

Water Operations

The Water Operations Enterprise Revenue Fund is anticipating an ending deficit working capital balance of \$30,797 as of June 30, 2013. The General Fund will transfer \$30,797 to the Water Fund. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a surplus balance of \$270,405 by June 30, 2014. The Water Capital Improvement Fund will transfer \$659,291 to the Water Operations fund to cover the debt service payments for the fiscal year.

City staff with the assistance of a consultant will complete a comprehensive review of the adopted Water and Wastewater rate studies to determine why the various assumptions in the rate studies have not generated the working capital projected.

Water Capital

The Water Capital Fund is expected to end fiscal year 2012-13 with a deficit working capital of \$69,523. The General Fund will transfer \$69,523 to the Water Capital Fund. The Water Capital Fund will end FY 2013-14 with a surplus balance of \$374,009 which will be used to cover any unexpected capital

Enterprise Funds Water

improvements. The City anticipates water connection fees from the Enchanted Resorts, Indian Springs, Brian Arden and Calistoga Family Apartments in the amount of \$1,547,487. Measure A will provide funds of \$302,000.

Projects in the amount of \$668,000 to be undertaken for the FY 2013-14 include the Pipeline Myrtle/Grant/Kimball, NBA Pump Station, Water Sampling Stations, Water Valve Replacement, Bypass Structure, GIS survey and Riverlea Pathway Water Line Relocation. The Pipeline Myrtle/Grant/Kimball and the Bypass Structure will be funded through Measure A funds.

The Water Capital fund will also cover debt service payments in the amount of \$807,928 for Fiscal Year 2013-14 which includes the debt payment for the Mt. Washington Water Tank payable to USDA.

Major Departmental Tasks Completed Fiscal Year 2012-13

- Completed a structural structural/seismic evaluation for Feige Canyon Water Storage Tank
- Completed construction of the 1.5 million gallon Mt. Washington Water Tank
- Completed a calibrated, City-wide hydraulic model of Calistoga's water system
- Completed Dwyer Road Pump Station design (Tri-City)
- Completed Request for Proposal Kimball Intake and Emergency Drain Valve design work
- Continued working with Department of Fish and Wildlife to make adjustments to the Kimball Bypass model

Major Departmental Goals for Fiscal Year 2013-14

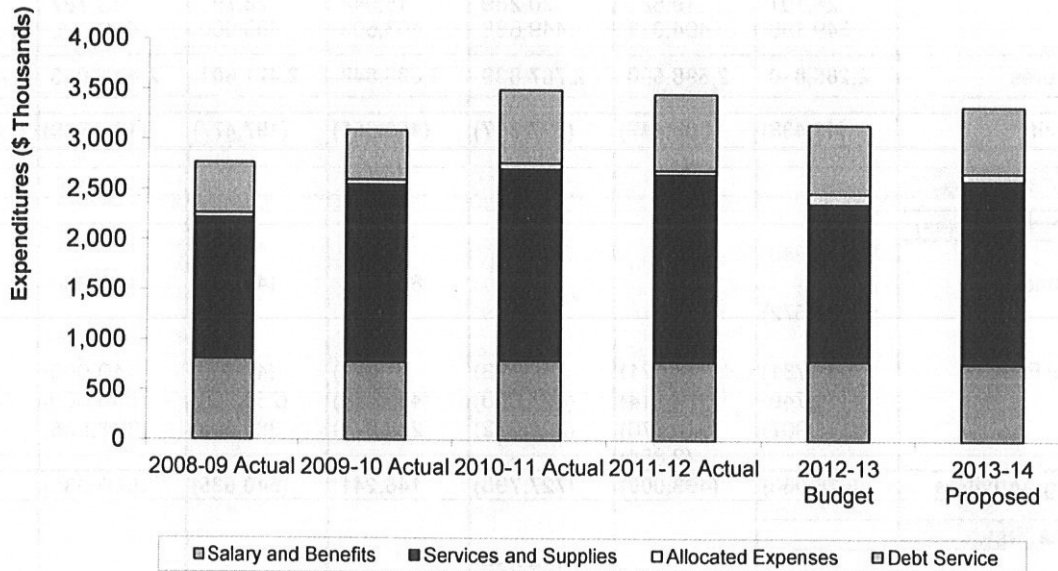
- Complete environmental/design work for the Kimball Intake and emergency drain valve project
- Work on improvements related to Kimball Bypass Plan implementation *
- Work with City of Napa to begin Dwyer Road Pump Station Construction
- Continue to work on the in-house water master study
- Revise water rates to bring the Water Fund into balance *
- Increase the Water Fund reserve to a minimum of 20% within three fiscal years and increase the Capital Improvement Fund to meet anticipated needs over the next three years *

*A City Council Objective or Priority Project.

Water Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Salary and Benefits	806,902	775,389	793,715	782,730	791,546	769,442
Services and Supplies	1,411,008	1,775,545	1,915,323	1,873,509	1,572,250	1,829,824
Allocated Expenses	47,900	50,300	58,800	42,609	107,805	77,218
Debt Service	500,437	490,355	727,795	760,802	681,835	659,291
TOTAL	2,766,247	3,091,589	3,495,634	3,459,650	3,153,436	3,335,775

Water Operations
Trend in Expenditures (\$ Thousands)



Water Operations Fund

Sources and Uses

	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
Operating Revenues							
Charges for Services							
Residential Sales	1,336,922	1,298,728	1,359,389	1,466,022	1,508,709	1,508,709	1,588,121
Transient Sales	363,506	357,502	330,568	349,884	359,619	359,619	356,022
Commercial Sales	266,233	253,005	256,933	272,953	282,212	282,212	281,323
Industrial Sales	148,648	123,692	85,125	78,821	79,812	79,812	90,036
Other Revenues	103,063	57,206	68,456	75,518	43,773	43,773	57,589
Total Operating Revenues	2,218,372	2,090,133	2,100,471	2,243,198	2,274,125	2,274,125	2,373,091
Operating Expenses							
Water Distribution	448,336	802,800	935,432	552,351	531,387	524,084	485,082
Water Treatment	1,444,175	1,371,641	1,362,430	1,723,950	1,456,417	1,440,122	1,669,917
Water Conservation	24,101	19,521	20,289	18,944	23,797	23,797	23,485
Depreciation	349,198	404,618	449,688	403,603	460,000	460,000	460,000
Total Operating Expenditures	2,265,810	2,598,580	2,767,839	2,698,848	2,471,601	2,448,003	2,638,484
Net Operating Surplus/Deficit	(47,438)	(508,447)	(667,367)	(455,651)	(197,477)	(173,879)	(265,393)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	13,949	-	-	4,262	-	-	1,000
Napa County Measure A Funding	-	-	-	864,023	141,200	141,200	112,798
Gain on Fixed Assets	(139,572)						
Debt Payments							
Cost of Issuance & Annual Fees	(6,781)	(4,771)	(4,723)	(622)	(40,000)	(40,000)	(40,000)
Loan Principal	(174,749)	(174,914)	(427,000)	(434,444)	(255,000)	(255,000)	(261,000)
Loan Interest	(318,907)	(310,670)	(296,072)	(286,978)	(386,835)	(386,835)	(358,291)
Equipment		(2,654)	-	-	-	-	(38,000)
Total Other Non Operating Activities	(626,060)	(493,009)	(727,795)	146,241	(540,635)	(540,635)	(583,493)
Transfers From or (To) Other Funds							
Water CIP (12)	-		484,439		-	-	659,291
Auditors Adj. (Assets - Liabilities)	(320,699)	987,874	(242,757)				
General Fund			462,400	(97,325)	46,535	30,797	-
General Fund			58,068				
Add Back Non-Cash Depreciation and							
Audit adjustments	349,198		449,688	403,603	460,000	460,000	460,000
Net All Transfers	28,499	987,874	1,211,837	306,278	506,535	490,797	1,119,291
Net Fund Surplus or (Deficit)	(644,999)	(13,582)	(183,325)	(3,131)	(231,577)	(223,717)	270,405
Beginning Working Capital	1,068,753	423,755	410,173	226,848	231,577	223,717	0
Ending Working Capital	423,755	410,173	226,848	223,717	0	0	270,405

Water CIP

Sources and Uses

	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
Operating Revenues							
Connection Fees	25,191	54,034	12,191	23,381	8,509	33,509	1,547,487
Total Operating Revenues	25,191	54,034	12,191	23,381	8,509	33,509	1,547,487
Operating Expenses							
Total Operating Expenditures	-	-					
Net Operating Surplus/Deficit	25,191	54,034	12,191	23,381	8,509	33,509	1,547,487
Other Non Operating Sources Or (Uses)							
Interest Earnings	-	-	123	769	468	468	450
Napa County Measure A	-	-	472,125	2,526,939	545,000	662,035	302,000
Other Grants or Funding Sources	-	-	-	-	831	831	-
Debt Proceeds - USDA I Loan	1,000,000	-	-	158,346	3,277,559	3,591,654	-
Debt Payments							
Principal	-	-	-	-	-	(56,000)	(57,000)
Interest and Fees	-	-	-	(622)	-	(1,500)	(91,637)
Capital Improvements							
Distribution	(1,025,191)	(54,034)	-	(2,003,196)	(3,819,390)	(4,250,520)	(518,000)
Treatment	-	-	-	(58,185)	(50,000)	(50,000)	(150,000)
Total Capital Improvements	(1,025,191)	(54,034)	-	(2,061,381)	(3,869,390)	(4,300,520)	(668,000)
Total Other Non Operating Activities	(25,191)	(54,034)	472,248	624,051	(45,532)	(103,032)	(514,187)
Transfers From or (To) Other Funds							
Water Operations (02)	-	-	(484,439)	(647,432)	-	-	(659,291)
Water Capital (12)	-	-	-	-	-	-	-
General Fund	-	-	-	-	37,023	69,523	-
Net All Transfers	-	-	(484,439)	(647,432)	37,023	69,523	(659,291)
Net Fund Surplus or (Deficit)	-	-	(0)	0	-	-	374,009
Beginning Working Capital	-	-	-	-	-	0	0
Ending Working Capital	-	-	(0)	0	-	0	374,009

Water
System Capital Improvements

Fd	Proj	Description	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
Distribution									
12	5227	Pipeline-Myrtledale/Grant/Kimball Main	-	-	-	-	-	-	152,000
12	5232	Mt. Washington Water Tank	-	-	-	1,947,326	3,773,390	4,204,520	-
12	5326	GIS Survey	-	-	-	-	-	-	25,000
12	5418	NBA Pump Station (Dwyer Road)	-	-	-	55,870	36,000	36,000	300,000
12	5419	Repair Fiege Tank	-	-	-	-	10,000	10,000	-
12	5420	Water Sampling Stations	-	-	-	-	-	-	20,000
12	5513	Water Valve Replacement	-	-	-	-	-	-	15,000
12	5517	Riverlea Pathway Water Line Relocation	-	-	-	-	-	-	6,000
Subtotal Water Distribution			-	-	-	2,003,196	3,819,390	4,250,520	518,000
Treatment									
12	5426	Bypass Structure	-	-	-	58,185	50,000	50,000	150,000
Subtotal Water Treatment			-	-	-	58,185	50,000	50,000	150,000
Total Water Capital Improvements			-	-	-	2,061,381	3,869,390	4,300,520	668,000

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

Department: Public Works
 Program: Water Distribution
 Account Code: 02-4131

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	224,983	231,653	230,039	239,100	237,428	215,981
4302	OVERTIME	16,658	11,328	11,615	10,579	15,000	9,652
4303	FICA/MEDICARE	18,320	18,414	18,764	18,492	21,387	18,580
4308	PART-TIME SALARIES		512	2,517	2,459	2,700	3,868
4309	SPECIAL PAY	9,232	9,058	9,867	8,494	10,000	13,375
4310	PERS	56,925	56,973	55,474	49,756	54,856	50,348
4311	MEDICAL/DENTAL	44,806	32,004	46,495	50,212	53,321	50,673
4312	WORKERS COMP	9,080	11,736	11,397	9,286	15,915	13,140
4313	OTHER PAY	695	(2,876)	1,378	793	1,141	971
SUBTOTAL		380,699	368,802	387,546	389,171	411,748	376,588
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	7,549	7,884	11,136	7,136	10,000	9,300
4402	CONTRACT SERVICES	14,983	22,457	17,364	-	58,000	54,875
	Legal Fees	-	366,740	477,563	128,645	-	-
4403	UTILITIES	415	358	429	472	700	700
4404	REPAIRS & MAINTENANCE	4,656	6,524	2,723	3,354	4,000	5,500
4405	TRAINING & SEMINARS: STAFF	1,259	2,203	484	931	2,000	2,000
4408	UNIFORM ALLOWANCE	1,381	860	876	1,104	1,100	1,100
4415	POSTAGE & REPRODUCTION	142	33	105	-	200	400
4417	FUEL & OIL	2,328	808	423	1,405	600	1,000
4424	HEALTH & SAFETY	696	114	1,317	569	1,200	1,200
4428	METERS	9,648	237	5,387	-	5,000	5,000
4429	PHONE	2,694	1,854	-	-	-	-
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	-	-
4434	VEHICLES	2,385	1,924	2,509	419	-	-
4456	BAD DEBT EXPENSE	960	2,712	5,572	3,019	5,000	6,000
4650	TRAINING & SEMINARS: MGMT	241	90	-	66	1,000	1,000
4510	EQUIP FUND RENTAL	18,300	19,200	22,000	16,060	30,839	20,419
SUBTOTAL		67,637	433,998	547,886	163,180	119,639	108,494
OTHER							
4505	DEPRECIATION	176,165	181,881	172,756	223,368	180,000	225,000
4823	MISC COMPUTER	-	-	-	-	-	7,500
4821	MISC FIELD EQUIPMENT	-	2,654	340	-	-	2,500
SUBTOTAL		176,165	184,535	173,096	223,368	180,000	235,000
TOTAL PROGRAM BUDGET		624,501	987,335	1,108,528	775,719	711,387	720,082

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

Department: Public Works
 Program: Water Treatment
 Account Code: 02-4132

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	233,597	234,800	225,089	227,177	210,088	210,088	213,277
4302	OVERTIME	35,604	33,240	25,933	27,620	28,000	28,000	23,046
4303	FICA/MEDICARE	19,934	19,767	19,235	18,967	19,762	19,762	19,334
4308	PART-TIME SALARIES	-	512	2,518	2,459	2,700	2,700	3,868
4309	SPECIAL PAY	13,937	9,288	8,132	6,061	7,000	7,000	12,539
4310	PERS	57,692	55,713	53,184	48,589	45,166	45,166	49,584
4311	MEDICAL/DENTAL	34,711	24,270	37,551	32,125	33,476	33,476	37,959
4312	WORKERS COMP	12,367	15,237	14,097	12,139	14,706	14,706	13,673
4313	OTHER BENEFITS	737	(3,211)	1,416	684	978	978	964
SUBTOTAL		408,579	389,616	387,155	375,821	361,876	361,876	374,244
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	72,455	52,235	60,261	61,065	56,600	56,600	60,000
4402	CONTRACT SERVICES	66,146	38,311	37,486	310,016	68,975	68,975	117,050
4403	UTILITIES	55,401	65,876	61,367	65,129	62,000	62,000	62,000
4404	REPAIRS & MAINTENANCE	40,955	10,144	15,268	31,691	12,650	12,650	20,000
4405	TRAINING & SEMINARS: STAFF	2,498	3,010	2,547	1,911	3,000	3,000	3,000
4408	UNIFORM ALLOWANCE	1,991	2,784	1,544	1,893	3,100	3,100	3,100
4413	TAXES & FEES	1,825	1,890	1,846	1,866	2,000	2,000	2,000
4415	POSTAGE & REPRODUCTION	6,976	6,591	7,698	7,014	7,600	7,600	7,600
4417	FUEL & OIL	5,531	3,296	2,532	3,751	3,100	3,100	3,400
4424	HEALTH & SAFETY	177	298	346	294	600	600	600
4429	PHONE	6,169	4,559	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	1,792	1,917	1,916	1,978	2,400	2,400	2,400
4431	FEES	29,327	26,604	19,937	22,248	25,000	25,000	25,000
4434	VEHICLE REPAIRS	7,740	2,807	7,548	919	-	-	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	624,002	647,970	635,678	729,305	687,100	687,100	849,274
4650	TRAINING & SEMINARS: MGMT	511	133	-	-	950	950	950
4510	EQUIPMENT FUND RENTAL	29,600	31,100	36,800	26,549	76,966	60,671	56,799
SUBTOTAL		1,035,596	982,025	975,274	1,348,129	1,094,541	1,078,246	1,295,673
OTHER								
4505	DEPRECIATION	173,033	222,737	276,592	180,235	280,000	235,000	235,000
4821	MISC FIELD EQUIPMENT	-	-	-	-	-	-	12,000
4822	MISC OFFICE EQUIPMENT	-	-	-	-	-	-	8,500
4823	COMPUTER EQUIPMENT	-	-	-	-	-	-	7,500
SUBTOTAL		173,033	222,737	276,592	180,235	280,000	235,000	263,000
TOTAL PROGRAM BUDGET		1,617,208	1,594,378	1,639,022	1,904,185	1,736,417	1,675,122	1,932,917

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

Department: Public Works
 Program: Water Conservation
 Account Code: 02-4135

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	11,468	11,442	12,570	11,698	11,497	11,497	11,784
4302	OVERTIME	-	-	-	-	-	-	-
4303	FICA/MEDICARE	848	844	921	851	885	885	901
4310	PERS	2,948	2,932	2,899	2,630	2,340	2,340	2,544
4311	MEDICAL/DENTAL	2,158	1,495	2,364	2,329	2,492	2,492	2,694
4312	WORKERS COMP	153	212	218	188	659	659	638
4313	BENEFITS	49	46	41	42	49	49	49
SUBTOTAL		17,624	16,971	19,014	17,738	17,922	17,922	18,610
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,095	125	125	-	2,000	2,000	1,000
4402	CONTRACT SERVICES	-	-	-	225	125	125	125
4405	TRAINING & SEMINARS	25	-	-	-	1,000	1,000	1,000
4415	POSTAGE & REPRODUCTION	-	15	-	11	1,250	1,250	1,250
4808	WATER USE EFFICIENCY - TOILET REPLACEMENT	-	-	-	-	-	-	-
	Washer Rebate Program	3,357	2,410	1,150	970	1,500	1,500	1,500
4499	CONTINGENCY	-	-	-	-	-	-	-
SUBTOTAL		6,477	2,550	1,275	1,206	5,875	5,875	4,875
TOTAL PROGRAM BUDGET		24,101	19,521	20,289	18,944	23,797	23,797	23,485

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

Department: Public Works
 Program: Debt Service
 Account Code: 02-4430

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	6,781	4,771	4,723	39,380	40,000	40,000
4501	PRINCIPAL	174,749	174,914	427,000	434,444	255,000	261,000
4502	INTEREST	318,907	310,670	296,072	286,978	386,835	358,291
SUBTOTAL		500,437	490,355	727,795	760,802	681,835	659,291
TOTAL PROGRAM BUDGET		500,437	490,355	727,795	760,802	681,835	659,291

Enterprise Fund Wastewater

Wastewater Collection

The Sewer Collection Program maintains four (4) sewer lift stations in the City and all of the City's existing sewer mains (18 linear miles) and reclaimed water mains, 329 sewer manholes, making repairs and replacements when necessary and installing new sewer mains and reclaimed water mains when required. Weekly inspections and testing is scheduled for the sewer lift stations to ensure they are working properly. The goal of this Program is to continue to maintain the City's sewer collection system to ensure no disruption of service or inconvenience to the City's residents.

Wastewater Treatment

The Wastewater Treatment Program operates and maintains the Calistoga Wastewater Treatment Facility and disposal system. The City's Wastewater Treatment plant treats up to 840,000 gallons of sewage per day and up to 4.0MGD for peak wet weather flow. The Treatment Facility processes the City's sewage to a point where it can be used as "reclaimed" water. This water can be used either for irrigation or it may be discharged to the Napa River during the winter rainy months. Typically 100 million gallons of reclaimed water are distributed for irrigation each year. The goal of this Program is to continue to provide the necessary treatment and disposal processes for the City of Calistoga's residents in the most environmentally sensitive and cost effective manner possible.

Wastewater Operations

The Wastewater Operations Fund is expected to end fiscal year 2012-13 with a deficit balance of approximately \$70,756. The Wastewater Capital Improvement fund will transfer \$70,756 to cover the deficit balance. As discussed in prior water and wastewater rate workshops, expenditures to run the treatment plant have continued to out pace revenues. Though rates were increased they have not been sufficient to keep up with expenditures. The FY 2013-14 budget shows an ending surplus balance of \$191,237. The Wastewater Capital Improvement Fund will transfer \$695,583 to the Wastewater Operations fund to cover the debt service payments for the fiscal year.

City staff with the assistance of a consultant will complete a comprehensive review of the adopted Water and Wastewater rate studies to determine why the various assumptions in the rate studies have not generated the working capital projected.

Enterprise Fund Wastewater

Wastewater Capital

The Wastewater Capital Fund is expected to end fiscal year 2013-14 with a surplus balance of \$563,996 which will be used to cover any unexpected capital improvements. The City anticipates wastewater connection fees from the Brian Arden and Calistoga Family Apartments in the amount of \$369,202. In fiscal year 2012-13 the City received \$1,694,745 in wastewater connection fees from the Silver Rose project.

Projects in the amount of \$750,000 will be undertaken by the Public Works Department. They include GIS survey, Pine Street Lift Station, Sewer Lateral Replacement, additional alarms at the treatment plant, Filter area spiral stairway, effluent disposal study, new effluent storage pond, Palisades Lift Station Coating and an upgrade to the High School reclaimed water system.

Major Departmental Tasks Completed Fiscal Year 2012-13

- Installed Plug Valve at the Treatment Plant
- Completed initial mobile GIS system of City infrastructure

Major Departmental Goals for Fiscal Year 2013-14

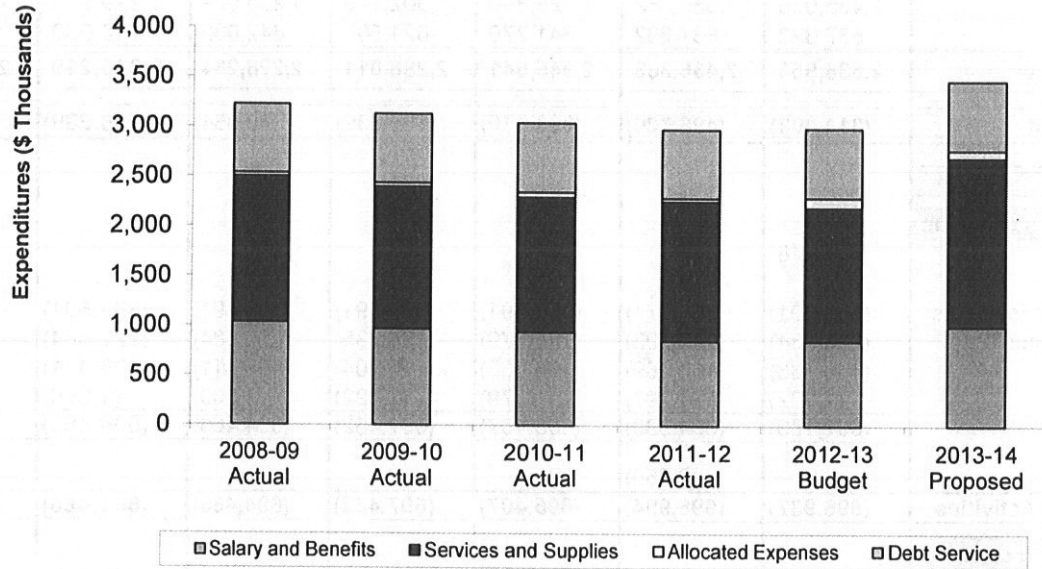
- Continue to update city infrastructure mapping and survey infrastructure to complete GIS survey
- Begin in-house data collection for city wide sanitary sewer model, begin calibration process
- Continue work on Palisades Lift Station liner repair.
- Install New Staircase at the WWTP
- Replace the failed influent barscreen rotopress at WWTP
- Begin study on Riverside Ponds and effluent storage facilities
- Develop a electronic Data Management Tool (EDMT) to more efficiently report WWTP self-monitored data to the California Integrated Water Quality System
- Revise wastewater rates to bring the Wastewater Fund into balance *
- Increase the Wastewater Fund reserve to a minimum of 20% within three fiscal years and increase the Capital Improvement Fund to meet anticipated needs over the next three years *

***A City Council Objective or Priority Project.**

**Wastewater Operations
Expenditure Summary**

EXPENDITURES BY CATEGORY	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget	2013-14 Proposed
Salary and Benefits	1,033,918	969,430	939,131	854,330	852,799	1,004,741
Services and Supplies	1,464,785	1,428,938	1,356,759	1,400,881	1,344,800	1,693,150
Allocated Expenses	38,250	40,650	49,650	35,655	100,685	77,978
Debt Service	687,666	690,345	695,406	687,482	694,466	695,583
TOTAL	3,224,619	3,129,363	3,040,946	2,978,348	2,992,750	3,471,452

**Wastewater Operations
Trend in Expenditures (\$ Thousands)**



Wastewater Operations Fund

Sources and Uses

	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
Operating Revenues							
Charges for Services							
Residential Sales	1,002,606	1,027,373	1,113,279	1,210,941	1,272,040	1,272,040	1,304,315
Transient Sales	527,449	509,131	481,703	528,723	575,614	575,614	603,187
Commercial Sales	234,496	224,998	225,776	253,710	274,085	274,085	269,995
Industrial Sales	101,880	78,675	61,225	40,756	50,547	50,547	48,783
Other Revenues	356,124	99,460	69,928	95,242	85,644	85,644	98,826
Total Operating Revenues	2,222,555	1,939,637	1,951,911	2,129,372	2,257,930	2,257,930	2,325,106
Operating Expenses							
Wastewater Collection	464,564	468,719	475,372	364,329	420,760	414,688	466,310
Wastewater Treatment	1,435,066	1,330,382	1,228,890	1,302,179	1,235,524	1,219,531	1,465,569
Depreciation	637,323	637,262	641,279	621,503	642,000	642,000	642,000
Total Operating Expenditures	2,536,953	2,436,363	2,345,541	2,288,011	2,298,284	2,276,219	2,573,879
Net Operating Surplus/Deficit	(314,398)	(496,726)	(393,630)	(158,639)	(40,354)	(18,289)	(248,773)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	248	-	-	-	-	-	-
Debt Payments							
State Revolving Fund Loan Payments	(363,591)	(363,571)	(363,591)	(363,591)	(363,591)	(363,591)	(363,607)
CSCDA Revenue Bond Payments	(225,434)	(222,603)	(224,579)	(226,235)	(222,664)	(222,664)	(223,813)
USDA Loan Payment	(106,338)	(106,369)	(106,358)	(106,204)	(106,411)	(106,411)	(106,364)
Cost of Issuance & Fees	(1,822)	(1,797)	(879)	(1,422)	(1,800)	(1,800)	(1,800)
Subtotal Debt Related Costs	(697,185)	(694,339)	(695,407)	(697,452)	(694,466)	(694,466)	(695,583)
Equipment	-	(2,655)	-	-	-	-	(201,990)
Total Other Non Operating Activities	(696,937)	(696,994)	(695,407)	(697,452)	(694,466)	(694,466)	(897,573)
Transfers From or (To) Other Funds							
Wastewater Capital (13)	(27,233)	(113,035)	(45,702)	56,710	-	70,756	695,583
General Fund	-	-	397,408	217,634	92,821	-	-
Auditors Adj. (Assets - Liabilities)	136,788	1,725,756	37,323	(39,756)	-	-	-
Add Back Non Cash Depreciation	637,323	637,262	641,279	621,503	642,000	642,000	642,000
Net All Transfers & Adjustments	746,878	2,249,983	1,030,308	856,091	734,821	712,756	1,337,583
Net Fund Surplus or (Deficit)	(264,457)	1,056,263	(58,729)	-	0	0	191,237
Beginning Working Capital	(765,038)	(1,029,495)	26,772	(0)	(0)	(0)	-
Ending Working Capital	(1,029,495)	26,768	(31,955)	(0)	(0)	0	191,237

Wastewater CIP

Sources and Uses

	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
Operating Revenues							
Connection Fees	27,185	113,035	(33,293)	69,984	21,340	1,766,085	369,202
Total Operating Revenues	27,185	113,035	(33,293)	69,984	21,340	1,766,085	369,202
Operating Expenses			12,819				
Total Operating Expenditures	-	-	12,819	-	-	-	-
Net Operating Surplus/Deficit	27,185	113,035	(46,112)	69,984	21,340	1,766,085	369,202
Other Non Operating Sources Or (Uses)							
Interest Earnings	4,548	-	410	3,856	1,548	1,548	-
Napa County Measure A	-	-	-	-	-	-	-
Sale of Property (Gain)	(4,500)	-	-	-	-	-	-
Capital Improvements							
Collection	-	-	-	(1,500)	(1,500)	(1,500)	(230,000)
Treatment	-	-	-	(15,630)	(55,000)	(55,000)	(520,000)
Subtotal Capital Improvements	-	-	-	(17,130)	(56,500)	(56,500)	(750,000)
Total Other Non Operating Activities	48	-	410	(13,274)	(54,952)	(54,952)	(750,000)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	(27,233)	(113,035)	45,702	(56,710)	-	(70,756)	(695,583)
General Fund					33,612	-	
Net All Transfers	(27,233)	(113,035)	45,702	(56,710)	33,612	(70,756)	(695,583)
Net Fund Surplus or (Deficit)	-	-	(0)	0	(0)	1,640,377	(1,076,381)
Beginning Working Capital	(0)	-	-	-	-	-	1,640,377
Ending Working Capital	(0)	-	(0)	0	(0)	1,640,377	563,996

Wastewater
System Capital Improvements

Fd Proj	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
Wastewater Collection							
13 5326 GIS System	-	-	-	-	-	-	25,000
13 5328 Pine Street Lift Station	-	-	-	-	-	-	100,000
13 5452 Sewer Lateral Replacement	-	-	-	1,500	1,500	1,500	5,000
13 5514 Palisades Lift Station Coating	-	-	-	-	-	-	100,000
Subtotal Wastewater Collection	-	-	-	1,500	1,500	1,500	230,000
Wastewater Treatment							
13 5494 Additional WWTP Alarms	-	-	-	-	-	-	30,000
13 5511 Aerator-Mixer for WWTP Effluent Storage Pond	-	-	-	15,630	35,000	35,000	-
13 5497 Filter Area Spiral Stairway	-	-	-	-	-	-	40,000
13 5512 Effluent Disposal Study	-	-	-	-	-	-	75,000
13 5518 New Effluent Storage Pond	-	-	-	-	-	-	325,000
13 5519 High School Reclaimed Water System Upgrade	-	-	-	-	-	-	50,000
13 5513 Valve Demolition & Install New Gate Valve	-	-	-	-	20,000	20,000	-
Subtotal Wastewater Treatment	-	-	-	15,630	55,000	55,000	520,000
Total Wastewater Capital Improvements		-	-	17,130	56,500	56,500	750,000

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

Department: Public Works

Program: Wastewater Collection

Account Code: 03-4141

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	222,123	228,609	226,096	184,000	197,434	197,434	228,414
4302	OVERTIME	16,658	10,953	11,615	10,579	15,000	15,000	12,243
4303	FICA/MEDICARE	18,320	18,454	18,795	15,256	18,650	18,650	19,822
4308	PART-TIME SALARIES	-	512	2,518	2,459	2,700	2,700	3,868
4309	SPECIAL PAY	9,232	9,058	9,867	8,494	11,000	11,000	14,585
4310	PERS	56,925	56,973	55,474	40,260	46,896	46,896	53,294
4311	MEDICAL/DENTAL	44,806	32,004	46,495	38,973	43,453	43,453	51,886
4312	WORKERS COMP	9,080	11,616	11,169	9,089	13,879	13,879	14,018
4313	OTHER BENEFITS	760	(2,075)	1,273	611	985	985	1,031
SUBTOTAL		377,904	366,104	383,301	309,721	349,997	349,997	399,161
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,398	6,385	5,417	1,346	6,700	6,700	6,000
4402	CONTRACT SERVICES	21,251	26,640	16,911	18,349	18,700	18,700	19,600
4403	UTILITIES	17,477	24,452	15,636	5,687	5,000	5,000	6,100
4404	REPAIRS & MAINTENANCE	5,484	6,702	18,544	3,368	7,000	7,000	7,000
4405	TRAINING & SEMINARS: STAFF	1,461	2,234	373	422	1,000	1,000	1,000
4408	UNIFORM ALLOWANCE	915	860	876	1,104	1,100	1,100	1,100
4415	POSTAGE & REPRODUCTION	-	35	50	-	50	50	50
4417	FUEL & OIL	4,193	2,267	860	2,372	1,500	1,500	1,800
4424	HEALTH & SAFETY	908	600	2,176	1,648	2,000	2,000	2,000
4429	PHONE	3,962	3,400	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	-	-	-	-	100	100	100
4431	FEES	1,226	2,707	1,468	2,839	1,600	1,600	2,850
4434	REPAIRS & MAINTENANCE	7,265	7,450	7,410	1,631	-	-	-
4650	TRAINING & SEMINARS: MGMT	270	133	-	-	1,000	1,000	1,000
4510	EQUIPMENT FUND RENTAL	17,850	18,750	22,350	15,842	25,013	18,941	18,549
SUBTOTAL		86,660	102,615	92,071	54,608	70,763	64,691	67,149
OTHER								
4505	DEPRECIATION	127,042	140,711	148,984	129,547	150,000	150,000	150,000
4822	MISC OFFICE EQUIPMENT	-	-	-	-	-	-	2,500
4823	COMPUTER EQUIPMENT	-	-	-	-	-	-	990
SUBTOTAL		127,042	143,366	149,324	129,547	150,000	150,000	153,490
TOTAL PROGRAM BUDGET		591,606	612,085	624,696	493,876	570,760	564,688	619,800

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

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	353,657	355,788	303,201	313,538	288,683	288,683	325,983
4302	OVERTIME	56,362	46,420	39,137	45,287	35,000	35,000	39,218
4303	FICA/MEDICARE	33,595	31,898	27,423	27,478	26,924	26,924	30,158
4308	PART TIME SALARIES	-	512	12,493	2,459	2,700	2,700	3,868
4309	SPECIAL PAY	35,463	18,854	14,156	10,286	11,000	11,000	25,159
4310	PERS	91,720	84,878	74,050	69,599	62,237	62,237	76,639
4311	MEDICAL/DENTAL	63,361	42,192	58,043	52,974	54,797	54,797	81,647
4312	WORKERS COMP	20,527	26,313	25,346	21,826	20,035	20,035	21,328
4313	OTHER BENEFITS	1,329	(3,529)	1,982	1,162	1,426	1,426	1,580
SUBTOTAL		656,014	603,326	555,830	544,609	502,802	502,802	605,580
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	98,894	139,218	135,169	222,008	128,000	128,000	200,000
4402	CONTRACT SERVICES:	74,788	103,563	139,142	137,174	133,200	133,200	182,310
	NPDES Studies	43,900	27,195	-	-	-	-	-
	Sludge Disposal	150,000	68,100	-	-	-	-	-
4403	ELECTRICITY	103,749	127,367	115,841	135,352	135,000	135,000	142,000
4404	REPAIRS & MAINTENANCE	74,747	49,678	57,820	47,430	60,000	60,000	75,400
4405	TRAINING & SEMINARS:	833	2,139	2,499	1,409	4,000	4,000	4,000
4408	UNIFORM ALLOWANCE	1,972	2,965	1,553	2,054	3,000	3,000	3,000
4415	POSTAGE & REPRODUCTION	2,863	2,926	4,401	3,884	3,800	3,800	3,800
4417	FUEL & OIL	12,499	6,362	11,088	16,416	11,000	11,000	12,000
4424	HEALTH & SAFETY	631	1,266	1,064	1,212	1,200	1,200	1,300
4429	PHONE	5,529	3,409	-	-	6,100	6,100	6,100
4430	DUES & SUBSCRIPTIONS	381	585	269	612	650	650	650
4431	FEES	12,822	14,906	15,661	22,615	25,000	25,000	25,500
4434	REPAIRS & MAINTENANCE	7,446	2,959	18,001	2,405	-	-	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	84,966	69,866	60,752	58,425	60,000	60,000	60,000
4503	WATER/SEWER EXPENSE	-	-	-	4,261	2,600	2,600	1,000
4650	TRAINING & SEMINARS: MGMT	132	152	-	-	1,000	1,000	1,000
4821	MISC FIELD	-	-	-	-	-	-	-
4510	EQUIPMENT FUND RENTAL	20,400	21,900	27,300	19,813	75,672	59,679	59,429
SUBTOTAL		779,052	727,056	673,059	757,570	732,722	716,729	859,989

	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
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OTHER							
4505	DEPRECIATION	510,281	496,551	491,955	491,956	492,000	492,000
4821	MISC FIELD EQUIPMENT	-	-	-	2,855	-	-
4822	MISC OFFICE EQUIPMENT	-	-	-	-	-	28,500
4823	COMPUTER EQUIPMENT	-	-	-	-	-	40,000
SUBTOTAL		510,281	496,551	491,955	494,811	492,000	492,000
TOTAL PROGRAM BUDGET		1,945,347	1,826,933	1,720,845	1,796,990	1,727,524	1,711,531
							2,156,069

Department: Public Works
 Program: Debt Service
 Account Code: 03-4430

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	1,822	1,797	1,747	1,422	1,800	1,800
4501	PRINCIPAL	334,401	345,294	358,624	371,123	379,194	392,265
4502	INTEREST	351,443	343,254	335,036	314,937	313,472	301,519
SUBTOTAL		687,666	690,345	695,406	687,482	694,466	694,466
TOTAL PROGRAM BUDGET		687,666	690,345	695,406	687,482	694,466	694,466
							695,583

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Special Revenue Funds

The Special Revenue Funds for the FY 13-14 budget are separate funds which segregate revenues and expenditures restricted for specific purposes – such as a specific grant program, restrictions by City Council ordinances, special property assessments, or just the need for separate budgeting and accounting of revenues for a specific purpose.

Many of the Special Revenue funds relate to grant programs or specific capital projects and, as such, the projected budgets may vary depending on the timing of the grant program funding or the capital project schedule. These funds also include revenues from development impact fees charged to new or expanded development in the City. The projections of these revenues are also dependent on the pace of private development. The Development projection over the next year is challenging and the estimated revenues in various funds are based on known developments that are under development agreements and are projected to develop within the next year. Staff will continue to monitor these developments and recommend any needed adjustments to the Special Revenue Funds budgets.

The City maintains 24 special revenue funds. This includes a Debt Service fund and Equipment Internal Services Fund, which are technically classified as different types of accounting funds, but are shown as a Special Revenue fund for budgeting purposes.

The following pages provide a summary and discussion of each of the Special Revenue funds.

Asset Forfeiture

Revenues are from asset seizures and distributed generally by the County, State or Federal Governments to the agencies involved in the case. Funds are restricted to law enforcement uses and equipment.

Gas Tax

The revenues are Gas taxes from fuel sales and are generally allocated to the City based on population. Also included in this fund are special street related grants from Proposition 42 funds for Traffic Congestion Relief and Proposition 1b Infrastructure Bonds. These funds are restricted to street related maintenance, safety and improvements. The funds are used to pay for the street lights and partially fund the street maintenance operations and improvements. The Gas Tax funding sources are inadequate to fund the needed street maintenance and improvements of the City and substantial General Fund sources are needed to keep the streets in good shape and insure public safety.

Special Revenue Funds

Mobile Home Park Programs

This special revenue fund was set up several years ago to better account for the requirements of the City's Rent Stabilization Ordinance, the State monitoring and inspection program, and the fees paid by the Mobile Home Park owners and residents. The FY 13-14 Budget projects mobile home inspections by City staff and outside contractors. The budget also assumes a mediation/arbitration hearing process funded by the Mobile Home Park owners and residents. This fund is overseen by the Planning and Building Department.

Debt Service

This fund is used to segregate the annual costs and payments for long term financing non-enterprise public improvements. The fund accounts for the repayment of the Police Facility loan and the \$4.7 million combined Community Facilities Loan issued in 2007 to complete the funding of the Community Pool, Fire Station rehabilitation, Public Works improvements and new Recreation Facilities. This fund is overseen by the Finance Department.

Silverado Landscape Assessment District and Palisades Landscape Assessment District

These are special landscape assessment district funds that were established at the time the residential subdivisions were constructed to fund the maintenance of the common area landscaping benefiting all of the properties in the subdivision. The assessments were initially set by the developer and are reaffirmed every year by a public hearing before the City Council. The fees cover the bare basic maintenance expenditures and increasing the fees would require concurrence by the property owners. These funds are overseen by the Public Works Department.

Community Development Block Grant Programs

This fund was established to account for Community Development Block Grants (CDBG) the City has received over the last several years. Currently there are no available resources in this fund. This fund is overseen by the Planning and Building and Public Works Departments.

Quality of Life

This fund collects the development fee on all eligible development for community recreation, park and other facilities. The projected revenue is based on development agreements and conservative projections of development. This fund is overseen by the Public Works Department.

Special Revenue Funds

Community Development Fund Program

This fund accounts for the repayments of early 1990's CDBG low cost rehabilitation loans that were made to residential and rental property owners to improve their properties. The use of the repayment revenues are not restricted by the State, however, the City Council has a policy to limit the use for the benefit of low income programs or housing projects.

These funds are used in conjunction with the City's Affordable Housing funds and special grants, such as CDBG and HOME, and with other Non-Profit organizations, such as Calistoga Affordable Housing (CAH), Housing Authority of the City of Napa (HACN) and Napa Valley Fair Housing (NVFH), to leverage funding of low income housing projects and monitor programs. This fund also funds the sidewalk improvement program and the development impact fee update. This fund is overseen by the Planning and Building Department.

Public Safety

This fund collects the development fee on all new development for public safety facility and equipment needs due to the impact of new development. The projected revenue is based on development agreements and conservative projections of development. With the anticipation of Indian Springs, Brian Arden Winery and Calistoga Apartments this fund will receive \$473,336 in one-time impact fees. This fund is overseen by the Police, Fire and Public Works Departments.

Police Grants

Over the years, the Police have received a number of operational and special grants. This fund currently accounts for the State COPS, Napa County Gang and other grants. This fund is overseen by the Police Department.

Parking Ordinance

This fund collects a fee on all eligible development for downtown parking needs due to the impact of development. This fund is overseen by the Public Works Department.

Housing Grants

This fund accounts for special affordable housing grants or other pass-through types of funding to private development. This fund is overseen by the Planning and Building Department.

Special Revenue Funds**Housing Trust Fund**

This fund collects a fee on all eligible development for affordable housing needs due to the impact of development. The projected revenue is based on development agreements and conservative projections of development. With the anticipation of Brian Arden Winery and Enchanted Resorts this fund will receive \$334,002 in one-time impact fees. This fund is overseen by the Planning and Building Department.

Abandon Vehicle

This fund accounts for revenues from Napa County allocated to the City for reimbursement of Police costs and additional funding related to abandoned vehicle enforcement. This fund is overseen by the Police Department.

Recreation, Fire and Police Donation funds

These funds account for miscellaneous and specific donations from citizens and organizations for use by the Fire, Recreation or Police services. These funds are overseen by the Community Resources, Fire and Police Departments.

Traffic Signals and Northwest Drainage funds

These are development related funds that collect development fees from specific properties for future improvements. These funds are overseen by the Public Works Department.

Tree Mitigation

This fund collects the fees charged for tree permits and deposits for mitigation costs under the municipal code and the forfeited deposits are used for tree related costs. This fund is overseen by the Planning and Building and Public Works Departments.

Local Transportation Street Fund (TDA)

This fund is used to account for revenues earned pursuant to allocations made by the Metropolitan Transportation Committee under the provision of the Transportation Development Act (TDA) and the expenditures of such resources for eligible purposes as defined in the TDA and Allocation instructions. This fund has been used for bike and pedestrian improvements.

Special Revenue Funds

Employee Future Benefits Fund

The Employee Future Benefits Fund accounts for future increases in the Public Employees Retirement System employer rate contributions and future retiree benefits.

Developer Deposit Fund

The Developer Deposit Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn upon as processing costs are incurred until the balance reaches the minimum required deposit established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for development processing costs such as those related to General Plan amendments, zone changes, master plans, transportation impacts, development agreements, tentative tract and parcel maps and sign programs are based on the direct costs required to review, check and inspect development applications submitted to the City for approval plus applicable overhead costs. These fees are set and approved by City Council action. When a development case is completed and all related costs have been billed any balance remaining in the developer's deposit account is refunded.

Equipment Replacement

This is known as an Internal Service type of fund. It accounts for specific equipment and computer system support costs that benefit all other City funds and programs. Funding is primarily from services charges to the other City funds. (The Water and Wastewater funds account for the purchase of equipment in their respective funds due to the accounting requirements for recording of utility assets. These funds use the internal service fund for fuel and equipment maintenance & repair only).

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Special Revenue Funds									
Sources and Uses									
Revenues	Expenditures	Net Surplus /Deficit	Non-Operating	Net All Transfers	Net Suplus/Deficit	Beg Fund Bal	End Fund Bal		
FY 13-14 Proposed Budget									
Special Revenue Funds									
Asset Forfeiture	31,000	15,750			15,250	2,000	17,250		
Gas Tax	161,872	37,500		(95,000)	29,372	68,554	97,926		
Mobile Home Park Programs	18,540	1,475		(8,985)	8,080	-	8,080		
Debt Service	-	-	(342,643)	342,643	-	-	-		
Silverado LAD	1,000	1,000		-	-	401	401		
Palisades LAD	1,550	1,550		-	-	484	484		
CDBG Programs	46,073	44,950		(1,123)	-	-	-		
Community Devt Program	33,120	118,200		(49,000)	(134,080)	276,490	142,410		
Public Safety Impact Fee	473,336	-		(242,167)	231,169	152,630	383,799		
Police Grants	108,440	29,612		(75,322)	3,506	-	3,506		
Parking Ordinance	-	-		-	-	90,326	90,326		
Housing Grants	-	-		-	-	12,288	12,288		
Quality of Life Impact Fee	-	-		(156,728)	(156,728)	156,728	-		
Housing Trust	334,002	20,000		-	314,002	89,263	403,265		
Abandon Vehicle	2,500	-		(4,600)	(2,100)	18,190	16,090		
Fire Donation	-	-		(5,000)	-	748	748		
Recreation Donation	5,000	-		-	-	-	-		
Police Donation	-	-		-	-	11,878	11,878		
Traffic Signals	4,051	-		-	4,051	126,771	130,822		
Northwest Drainage	245	-		-	245	2,944	3,189		
Tree Mitigation	500	5,000		-	(4,500)	7,831	3,331		
City Hall	-	-		-	-	-	-		
Vamos Program	-	-		-	-	-	-		
MTC Grants	343,000	347,000		4,000	-	-	-		
Employee Future Benefits	-	-		100,000	100,000	100,000	200,000		
Total Special Funds	1,564,229	622,037	(342,643)	(191,282)	408,267	1,117,526	1,525,793		

Asset Forfeiture (11)

Sources and Uses

	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
Revenues							
3100 Fines, Forfeitures & Penalties	5,670	18,976	9,450	7,532	5,000	5,000	31,000
3230 Other Grants	-	-	-	-	4,633	4,633	-
3251 Interest	63	-	-	37	-	-	-
Total Operating Revenues	5,733	18,976	9,450	7,569	9,633	9,633	31,000
Expenditures							
Police Services							
4116 4401 Material & Supply		200	-	11,356	12,000	11,746	12,000
4116 4404 Repairs & Mntc			-	416	500	500	500
4116 4433 Special Equipment		3,000	-	0	3,000	2,000	3,000
4129 4401 Dispatch - Materials	19,535	-		194	250	250	250
Total Operating Expenditures	19,535	3,200	-	11,966	15,750	14,496	15,750
Net Operating Surplus/Deficit	(13,802)	15,776	9,450	(4,397)	(6,117)	(4,863)	15,250
Transfers From or (To) Other Funds							
Equipment Replacement Fund	-	-	-	-	-	(33,000)	-
Net All Transfers	-	-	-	-	-	(33,000)	-
Net Fund Surplus or (Deficit)	(13,802)	15,776	9,450	(4,397)	(6,117)	(37,863)	15,250
Beginning Fund Balance	32,836	19,034	34,810	44,260	38,143	39,863	2,000
Ending Fund Balance	19,034	34,810	44,260	39,863	32,026	2,000	17,250

Gas Tax (21)

Sources and Uses Summary

	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
Revenues							
3233 Gas Tax 2106	18,392	29,426	21,503	17,908	17,500	17,500	21,430
3234 Gas Tax 2107	35,011	35,500	42,866	35,070	34,500	34,500	37,349
3235 Gas Tax 2107.5	-	2,000	4,000	2,000	1,850	1,850	2,000
3251 Interest and Use of Property	-	-	-	58	-	-	-
3253 Gas Tax 2105 State-Local Prop 42	26,295	26,500	31,411	24,434	25,500	25,500	25,086
3224 Grant	44,920	44,000	-	-	-	-	-
3271 Gas Tax - HUT 2103	-	-	45,558	72,211	40,000	40,000	76,007
3289 Other Revenues	7,270	3,500	3,800	3,800	2,500	2,500	-
Total Operating Revenues	131,888	140,926	149,137	155,481	121,850	121,850	161,872
Expenditures							
4451 4403 Utilities - Street Lights	35,865	35,479	35,759	35,931	37,500	37,500	37,500
Total Operating Expenditures	35,865	35,479	35,759	35,931	37,500	37,500	37,500
Net Operating Surplus/Deficit	96,023	105,447	113,378	119,550	84,350	84,350	124,372
Transfers From or (To) Other Funds							
3299 General Fund	19,008						
4700 4799 General Fund	(115,031)	(84,171)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)
Net All Transfers	(96,023)	(84,171)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)
Net Fund Surplus or (Deficit)	-	21,276	33,378	24,550	(10,650)	(10,650)	29,372
Beginning Fund Balance	-	-	21,276	54,654	43,004	79,204	68,554
Ending Fund Balance	-	21,276	54,654	79,204	32,354	68,554	97,926

MTC GRANTS (25)
Sources and Uses Summary

	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
Revenues							
3225 MTC Street allocations			26,869	33,131	60,000	60,000	24,000
3230 MTC Bridge Grant	-	-	-	-	-	319,000	319,000
Total Operating Revenues	-	-	26,869	33,131	60,000	379,000	343,000
Expenditures							
4994 4915 Other CIP Project Imp			26,869	34,408	60,000	379,000	
5518 4905 Berry Street Bridge Repl							319,000
4122 4915 ADA Curb Ramp Imp							28,000
Total Operating Expenditures	-	-	26,869	34,408	60,000	379,000	347,000
Net Operating Surplus/Deficit	-	-	-	(1,277)	-	-	(4,000)
<i>Other Non Operating Sources Or (Uses)</i>							
Total Other Non Operating Activities	-	-	-	1,277	-	-	-
Transfers From or (To) Other Funds							
3299 General Fund							4,000
Net All Transfers	-	-	-	-	-	-	4,000
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Mobile Home Park Programs (27)

Sources and Uses Summary

	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
Revenues							
3215 Interest Earnings	57	-	-	-	-	-	-
3270 Inspection Fees	4,705	4,705	4,705	4,705	4,705	7,940	7,940
3282 Rent Stabilization Fees	12,420	9,900	7,665	3,300	10,600	10,600	10,600
3282 Reimbursement for Arbitration Services [3]				10,201			
Total Operating Revenues	17,182	14,605	12,370	18,206	15,305	18,540	18,540
Expenditures							
4610 4402 Contract Services		443	35,254	16,420	26,330	26,330	-
4610 4415 Postage & Reproduction Fees - To State		1,275	1,275	1,275	1,275	1,275	200 1,275
Total Operating Expenditures	13,248	1,718	36,528	17,695	27,605	27,605	1,475
Net Operating Surplus/Deficit	3,934	12,887	(24,158)	511	(12,300)	(9,065)	17,065
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	(2,468)	-	(2,500)	(5,407)	(3,000)	(3,000)	(2,520)
4700 4799 General Fund for Inspections by City	(8,000)	(5,000)	(8,000)	-	(8,000)	(8,000)	(6,465)
3299 Community Fund					44,864	20,065	-
Net All Transfers	(10,468)	(5,000)	(10,500)	(5,407)	33,864	9,065	(8,985)
Net Fund Surplus or (Deficit)	(6,534)	7,887	(34,658)	(4,896)	21,564	-	8,080
Beginning Fund Balance	38,201	31,667	39,554	4,896	(21,564)	-	-
Ending Fund Balance	31,667	39,554	4,896	-	-	-	8,080

Debt Service (30)

Sources and Uses Summary

	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
Revenues							
3251 Interest	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-
Expenditures							
4430 4402 Contract Services	-	-	-	-	1,502	1,502	
Total Operating Expenditures	-	-	-	-	1,502	1,502	-
Net Operating Surplus/Deficit	-	-	-	-	(1,502)	(1,502)	-
Other Non Operating Sources Or (Uses)							
Debt Service							
4430 4501 Principal	(222,140)	(232,385)	(355,760)	(372,618)	(255,754)	(255,754)	(130,457)
4430 4502 Interest	(324,538)	(268,021)	(255,925)	(239,068)	(221,411)	(221,411)	(212,186)
Total Other Non Operating Activities	(546,678)	(500,406)	(611,685)	(611,686)	(477,164)	(477,164)	(342,643)
Transfers From or (To) Other Funds							
3299 General Fund	143,369	-	523,764	606,405	477,165	433,791	29,188
3299 Quality of Life Fund	205,443	202,674	12,749	-	1,485	3,000	156,728
3299 Public Safety Fund	197,866	299,439	75,172	3,574	-	41,875	156,727
Net All Transfers	546,678	502,113	611,685	609,979	478,650	478,666	342,643
Net Fund Surplus or (Deficit)	(0)	1,707	-	(1,707)	(16)	(0)	-
Beginning Fund Balance	-	(0)	1,707	1,707	1,707	0	(0)
Ending Fund Balance	(0)	1,707	1,707	0	1,691	(0)	-

Silverado Landscape Maintenance (33)

Sources and Uses Summary

	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
Revenues							
3399 Assessments	1,000	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	11	2	-	-	-	-	-
Total Operating Revenues	1,011	1,002	1,000	1,000	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	425	425	425	424	950	950	950
4167 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	425	425	425	424	1,000	1,000	1,000
Net Operating Surplus/Deficit	586	577	575	576	-	-	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	(2,375)	(1,479)	-	-	-
Net All Transfers	-	-	(2,375)	(1,479)	-	-	-
Net Fund Surplus or (Deficit)	586	577	(1,800)	(903)	-	-	-
Beginning Fund Balance	1,941	2,527	3,104	1,304	-	401	401
Ending Fund Balance	2,527	3,104	1,304	401	-	401	401

Palisades Landscape Maintenance (35)

Sources and Uses Summary

	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
Revenues							
3399 Assessments	1,584	1,558	1,540	1,488	1,540	1,540	1,540
3251 Other Revenues	10	2	2	1	10	10	10
Total Operating Revenues	1,594	1,560	1,542	1,489	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	943	671	50	15	900	900	900
4168 4403 Utilities	-	-	614	634	600	600	600
4168 4431 Fees	50	-	-	-	50	50	50
Total Operating Expenditures	993	671	664	649	1,550	1,550	1,550
Net Operating Surplus/Deficit	601	889	878	840	-	-	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	(2,375)	(1,192)	-	-	-
Net All Transfers	-	-	(2,375)	(1,192)	-	-	-
Net Fund Surplus or (Deficit)	601	889	(1,497)	(352)	-	-	-
Beginning Fund Balance	843	1,444	2,333	836	-	484	484
Ending Fund Balance	1,444	2,333	836	484	-	484	484

CDBG Programs (38)
Sources and Uses Summary

	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
Revenues							
Grants							
3230 CDBG MHP Grant	-	-	-	-	-	-	46,073
Total CDBG Grant	839	-	-	-	-	-	46,073
Total Operating Revenues	839	-	-	-	-	-	46,073
Expenditures							
38 4402 CDBG Grant Administration	-	-	-	-	-	-	44,950
Total Operating Expenditures	652	-	-	-	-	-	44,950
Net Operating Surplus/Deficit	187	-	-	-	-	-	1,123
Transfers From or (To) Other Funds							
4700 4799 General Fund For Planning	-	-	-	(187)	-	-	(1,123)
Net All Transfers	-	-	-	(187)	-	-	(1,123)
Net Fund Surplus or (Deficit)	187	-	-	(187)	-	-	-
Beginning Fund Balance	-	187	187	187	-	-	-
Ending Fund Balance Available	187	187	187	-	-	-	-

Community Development Program (39)

Sources and Uses Summary

	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
Revenues							
3251 1990's Loan and Investment Interest	22,093	14,796	51,585	41,932	22,000	22,000	10,320
3289 1990's Rehabilitation Loans	107,101	35,020	22,967	34,058	36,000	36,000	22,800
Total Operating Revenues	129,194	49,816	74,552	75,990	58,000	58,000	33,120
Expenditures							
39 4402 Contract Services	-	-	1,277	68,588	52,000	56,000	52,000
39 4615 Low Income Housing Programs	36,207	116,163	85,685	-	62,200	52,200	66,200
39 4479 Community Programs	1,500	-	-	10,000	-	-	-
Total Operating Expenditures	37,707	116,163	86,962	78,588	114,200	108,200	118,200
Net Operating Surplus/Deficit	91,487	(66,347)	(12,410)	(2,598)	(56,200)	(50,200)	(85,080)
Transfers From or (To) Other Funds							
4700 4799 General Fund			-	(53,267)	(56,000)	(81,000)	(49,000)
4700 3299 In Lieu Fund (78)			-	14,494		-	
4700 4799 Mobile Home Park (27)					(44,864)	(20,065)	
Net All Transfers	-	-	-	(38,773)	(100,864)	(101,065)	(49,000)
Net Fund Surplus or (Deficit)	91,487	(66,347)	(12,410)	(41,371)	(157,064)	(151,265)	(134,080)
Beginning Fund Balance	456,396	547,883	481,536	469,126	355,220	427,755	276,490
Ending Fund Balance Available	547,883	481,536	469,126	427,755	198,156	276,490	142,410

Public Safety (40)

Sources and Uses Summary

	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
Revenues							
3269 Public Safety Impact Fees	161,550	58,817	14,627	5,014	-	201,425	473,336
Total Operating Revenues	163,266	58,817	14,627	5,014	-	201,425	473,336
Expenditures							
4402 Contract Services							
Total Operating Expenditures	-	-	12,000	-	-	-	-
Net Operating Surplus/Deficit	163,266	58,817	2,627	5,014	-	201,425	473,336
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)	(108,100)	(108,100)	-	-	-	-	(47,000)
4700 4799 General Fund							(38,540)
4700 4799 Debt Service Fund (30)	(197,866)	(399,439)	(75,172)	(5,014)	-	(48,795)	(156,627)
Net All Transfers	(305,966)	(507,539)	(75,172)	(5,014)	-	(48,795)	(242,167)
Net Fund Surplus or (Deficit)	(142,700)	(448,722)	(72,545)	-	-	152,630	231,169
Beginning Fund Balance	663,967	521,267	72,545	-	-	-	152,630
Ending Fund Balance	521,267	72,545	-	-	-	152,630	383,799

Police Grants (41)

Sources and Uses Summary

	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
Revenues							
3358 State COPS Grant	100,000	100,000	100,559	-	100,000	100,000	100,000
3225 State Gang Violence	654	10,409	-	14,990	8,484	8,484	8,440
3361 Reimbursement - Juvenile							
Diversion	2,276	-	-	-	-	-	-
3251 Interest	379	-	-	152	-	-	-
3289 Other Revenues - ADJ							
Gang	-	-	-	112,114	-	-	-
Total Operating Revenues	103,309	110,409	100,559	127,256	108,484	108,484	108,440
Expenditures							
4659 4433 COPS Programs	27,318	33,442	37,439	21,172	30,000	30,000	8,672
4659 4433 GANG Grant Program	7,500	5,000	-	-	5,002	5,002	8,440
4659 4433 Juvenile Diversion	-	-	-	-	-	-	12,500
Total Operating Expenditures	34,818	38,442	37,439	21,172	35,002	35,002	29,612
Net Operating Surplus/Deficit	68,491	71,967	63,120	106,084	73,482	73,482	78,828
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(18,312)	(60,000)	(78,910)	(70,000)	(70,000)	(130,875)	(75,322)
4700 4799 General Fund - Adj Prior							
Years	-	-	-	(21,181)	-	-	-
Net All Transfers	(18,312)	(60,000)	(78,910)	(91,181)	(70,000)	(130,875)	(75,322)
Net Fund Surplus or (Deficit)	50,179	11,967	(15,790)	14,903	3,482	(57,393)	3,506
Beginning Fund Balance	(3,866)	46,313	58,280	42,490	4,072	57,393	-
Ending Fund Balance	46,313	58,280	42,490	57,393	7,554	-	3,506

Parking Ordinance (55)

Sources and Uses Summary

	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
Revenues							
3261 Parking In Lieu Fee	17,520	1,457	15,178		-	-	
3251 Interest	242	-	-	85	-	-	
Total Operating Revenues	17,762	1,457	15,178	85	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	17,762	1,457	15,178	85	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	17,762	1,457	15,178	85	-	-	-
Beginning Fund Balance	55,844	73,606	75,063	90,241	90,241	90,326	90,326
Ending Fund Balance	73,606	75,063	90,241	90,326	90,241	90,326	90,326

Housing Grant (76)
Sources and Uses Summary

	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
Revenues							
3278 HOME Grant	1,829,632	1,271,684	480	11,808	-	-	-
Total Operating Revenues	1,829,632	1,271,684	480	11,808	-	-	-
Expenditures							
4616 HOME - Palisades	1,830,856	1,246,643	-	-	-	-	-
Total Operating Expenditures	1,830,856	1,246,643	-	-	-	-	-
Net Operating Surplus/Deficit	(1,224)	25,041	480	11,808	-	-	-
Transfers From or (To) Other Funds							
3299 General Fund	12,424	-	-	-	-	-	-
4700 4799 General Fund	-	(25,041)	-	-	-	-	-
Net All Transfers	12,424	(25,041)	-	-	-	-	-
Net Fund Surplus or (Deficit)	11,200	-	480	11,808	-	-	-
Beginning Fund Balance	(11,200)	-	-	480	12,288	12,288	12,288
Ending Fund Balance	-	-	480	12,288	12,288	12,288	12,288

Quality of Life (77)

Sources and Uses Summary

	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	Revised Budget FY 13-14
Revenues							
3269 Quality of Life Fee	10,500	4,500	12,750	-	-	159,728	-
Total Operating Revenues	10,600	4,500	12,750	-	-	159,728	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	10,600	4,500	12,750	-	-	159,728	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	(295,854)	-					
4700 4799 Debt Service Fund (30)	(202,674)	(4,500)	(12,750)		(1,485)	(3,000)	(156,728)
Net All Transfers	(498,528)	(4,500)	(12,750)	-	(1,485)	(3,000)	(156,728)
Net Fund Surplus or (Deficit)	(487,928)	-	-	-	(1,485)	156,728	(156,728)
Beginning Fund Balance	487,928	-	-	-	-	-	156,728
Ending Fund Balance	-	-	-	-	(1,485)	156,728	-

Housing Trust Fund (78)

Sources and Uses Summary

	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
Revenues							
3250 Interest	1,001	2,494	-	115	500	500	-
3278 Developer In Lieu - Affordable Housing	1,044	800	-	-	-	-	334,002
Total Operating Revenues	2,045	3,294	-	115	500	500	334,002
Expenditures							
4402 Calistoga Affordable Housing Services	-	-	-	27,912	-	23,125	20,000
Total Operating Expenditures	924	-	-	27,912	-	23,125	20,000
Net Operating Surplus/Deficit	1,121	3,294	-	(27,797)	500	(22,625)	314,002
Transfers From or (To) Other Funds							
4700 4799 CDBG Fund (39)	-	-	-	(14,494)	-	-	-
Net All Transfers	-	-	-	(14,494)	-	-	-
Net Fund Surplus or (Deficit)	1,121	3,294	-	(42,291)	500	(22,625)	314,002
Beginning Fund Balance	149,764	150,885	154,179	154,179	143,273	111,888	89,263
Ending Fund Balance	150,885	154,179	154,179	111,888	143,773	89,263	403,265

Abandoned Vehicle (79)

Sources and Uses Summary

	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
Revenues							
3790 Abandoned Vehicle Fees	3,617	4,668	8,530	2,806	2,500	2,500	2,500
3251 Interest	75	-	-	21	-	-	-
Total Operating Revenues	3,692	4,668	8,530	2,827	2,500	2,500	2,500
Expenditures							
4790 4402 Contract Services	-	-	2,357	327	2,002	2,002	-
Total Operating Expenditures	-	-	2,357	327	2,002	2,002	-
Net Operating Surplus/Deficit	3,692	4,668	6,173	2,500	498	498	2,500
Transfers From or (To) Other Funds							
4700 4799 General Fund	(4,350)	(4,350)	(4,600)	(6,900)	(4,600)	(4,600)	(4,600)
Net All Transfers	(4,350)	(4,350)	(4,600)	(6,900)	(4,600)	(4,600)	(4,600)
Net Fund Surplus or (Deficit)	(658)	318	1,573	(4,400)	(4,102)	(4,102)	(2,100)
Beginning Fund Balance	25,459	24,801	25,119	26,692	23,515	22,292	18,190
Ending Fund Balance	24,801	25,119	26,692	22,292	19,413	18,190	16,090

Fire Donation (86)
Sources and Uses Summary

	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
Revenues							
3291 Donations	-	-	-	-	-	99	-
3251 Interest	2	-	-	1	-	-	-
Total Operating Revenues	2	-	-	1	-	99	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	2	-	-	1	-	99	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	2	-	-	1	-	99	-
Beginning Fund Balance	646	648	648	648	648	649	748
Ending Fund Balance	648	648	648	649	648	748	748

Recreation Donation (87)

Sources and Uses Summary

	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
Revenues							
3291 Donations	7,375	9,320	11,553	7,491	7,900	17,974	5,000
3251 Interest	28	5,189	-	-	-	-	-
Total Operating Revenues	7,403	14,509	11,553	7,491	7,900	17,974	5,000
Expenditures							
4152 4401 Materials & Supplies	3,613	8,403	2,023	4,720	2,178	2,178	-
4152 4402 Contract Services	253	-	1,820	-	1,800	1,800	-
4155 4410 Advertising	-	-	-	255	-	-	-
Total Operating Expenditures	4,871	8,403	3,843	4,975	3,978	3,978	-
Net Operating Surplus/Deficit	2,532	6,106	7,710	2,516	3,922	13,996	5,000
Transfers From or (To) Other Funds							
4700 4799 General Fund	(12,000)	(12,000)	(10,704)	(2,061)	-	(13,996)	(5,000)
Net All Transfers	(12,000)	(12,000)	(10,704)	(2,061)	-	(13,996)	(5,000)
Net Fund Surplus or (Deficit)	(9,468)	(5,894)	(2,994)	455	3,922	-	-
Beginning Fund Balance	17,901	8,433	2,539	(455)	67	-	-
Ending Fund Balance	8,433	2,539	(455)	-	3,989	-	-

Police Donation (88)

Sources and Uses Summary

	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
Revenues							
3291 Donations	900	250	449	125	250	250	
3251 Interest	39	-	-	11	-	-	-
Total Operating Revenues	939	250	449	136	250	250	-
Expenditures							
4116 4401 Materials & Supplies	2,360	81	344	-	200	200	
Total Operating Expenditures	2,360	81	344	-	200	200	-
Net Operating Surplus/Deficit	(1,421)	169	105	136	50	50	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(1,421)	169	105	136	50	50	-
Beginning Fund Balance	12,839	11,418	11,587	11,692	11,744	11,828	11,878
Ending Fund Balance	11,418	11,587	11,692	11,828	11,794	11,878	11,878

Traffic Signals (90)

Sources and Uses Summary

	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
Revenues							
3269 Traffic Signals Impact Fee	21,881	-	14,611	-	-	-	4,051
3251 Interest	487	-	-	153	-	-	
Total Operating Revenues	22,368	-	14,611	153	-	-	4,051
Expenditures							
Total Operating Expenditures	-	-	64	-	36,000	36,000	-
Net Operating Surplus/Deficit	22,368	-	14,547	153	(36,000)	(36,000)	4,051
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-		-		
Net Fund Surplus or (Deficit)	22,368	-	14,547	153	(36,000)	(36,000)	4,051
Beginning Fund Balance	125,703	148,071	148,071	162,618	171,424	162,771	126,771
Ending Fund Balance	148,071	148,071	162,618	162,771	135,424	126,771	130,822

Northwest Drainage (94)
Sources and Uses Summary

	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
Revenues							
3269 Development Reimbursement	879	492	-	-	-	37	245
3251 Interest	8	-	-	3	-	-	-
Total Operating Revenues	887	492	-	3	-	37	245
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	887	492	-	3	-	37	245
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	887	492	-	3	-	37	245
Beginning Fund Balance	1,525	2,412	2,904	2,904	2,904	2,907	2,944
Ending Fund Balance	2,412	2,904	2,904	2,907	2,904	2,944	3,189

Employee Future Benefits (96)

Sources and Uses Summary

	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
Revenues							
3289 Other Revenues	-	-	-	-	-	-	-
3251 Interest	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	-	-	-	-
Transfers From or (To) Other Funds							
3299 General Fund	-	-	-	-	-	100,000	100,000
Net All Transfers	-	-	-	-	-	100,000	100,000
Net Fund Surplus or (Deficit)	-	-	-	-	-	100,000	100,000
Beginning Fund Balance	-	-	-	-	-	-	100,000
Ending Fund Balance	-	-	-	-	-	100,000	200,000

Tree Mitigation (TR)
Sources and Uses Summary

	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
Revenues							
3289 Other Revenues	400	4,200	300	5,160	250	250	500
3251 Interest	82	360	-	20	-	-	-
Total Operating Revenues	482	4,560	300	5,180	250	250	500
Expenditures		4,200		4,860	-	7,500	5,000
Total Operating Expenditures	-	4,200	-	4,860	-	7,500	5,000
Net Operating Surplus/Deficit	482	360	300	320	250	(7,250)	(4,500)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	482	360	300	320	250	(7,250)	(4,500)
Beginning Fund Balance	13,619	14,101	14,461	14,761	15,011	15,081	7,831
Ending Fund Balance	14,101	14,461	14,761	15,081	15,261	7,831	3,331

City Hall (CH)

Sources and Uses Summary

	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
Revenues							
3289 Other Revenues	-		50,584	-	-	-	-
3251 Interest	-		-	41	-	-	-
Total Operating Revenues	-	-	50,584	41	-	-	-
Expenditures				18,588	50,584	32,037	-
Total Operating Expenditures	-		-	18,588	50,584	32,037	-
Net Operating Surplus/Deficit	-	-	50,584	(18,547)	(50,584)	(32,037)	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	50,584	(18,547)	(50,584)	(32,037)	-
Beginning Fund Balance	-	-	-	50,584	50,584	32,037	-
Ending Fund Balance	-	-	50,584	32,037	-	-	-

Vamos Program (VP)

Sources and Uses Summary

	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
Revenues							
3289 Other Revenues	-		1,060	-	-	-	
3251 Interest	-		-	2	-	-	
Total Operating Revenues	-	-	1,060	2	-	-	-
Expenditures	-	-	100	-	-	-	
Total Operating Expenditures	-	-	100	-	-	-	-
Net Operating Surplus/Deficit	-	-	960	2	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	(2,152)	-
Net Fund Surplus or (Deficit)	-	-	960	2	-	(2,152)	-
Beginning Fund Balance	-	-	1,190	2,150	2,150	2,152	-
Ending Fund Balance	-	-	2,150	2,152	2,150	-	-

Equipment Replacement Fund

Equipment Replacement

This fund is to account for all operating and maintenance costs related to the City's computer network, workstation system, maintenance of vehicles, as well as fixed and maintenance costs related to information technology that benefit all other City funds and programs. The costs associated with this fund are equitably allocated to the departments who utilize such equipment, vehicles or are the beneficiaries of contractual services that support these systems.

City staff is recommending the purchase of a vehicle for the police department to replace one of the older vehicles that is requiring quite a bit of maintenance. Staff is also recommending the replacement of a server and accessories, computers and anti-virus software. The Public Safety Fund will contribute \$37,000 for the purchase of the vehicle and \$10,000 for defibrillators. The General Fund will transfer \$200,000 to this fund for debt service payments and for the replacement of equipment. This fund will have a fund balance of \$237,487 at the end of fiscal year 2013-14 for unanticipated expenditures and reserves.

Equipment Replacement Fund

Sources and Uses

	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
Operating Revenues							
Charges for Services							
3302 Equipment Mntc & Operations	179,400	186,808	248,658	168,868	303,243	210,067	260,118
3303 Computer System	56,700	58,992	58,998	40,342	95,761	66,337	82,143
3290 Gas & Oil Payments	91,059	629	-	4,571	-	600	600
3291 Donations - Police Trust/Fire Association	2,600	-	14,000	6,000	-	7,000	-
3289 Other Revenues	16	-	7,378	4,211	-	-	-
Total Operating Revenues	329,775	246,429	329,034	223,992	399,004	284,004	342,861
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	123,731	60,354	105,714	117,589	88,103	88,853	79,503
Depreciation	186,364	156,524	50,154	58,261	185,000	85,000	85,000
Total Equipment	310,095	216,878	155,868	175,850	273,103	173,853	164,503
Computer System Mntc & Replacement							
Contract Services	40,793	46,000	39,964	37,793	40,383	48,883	44,497
Supplies and Services	16,390	16,187	5,183	-	-	-	-
Depreciation	36,766	34,303	49,481	40,148	50,000	50,000	50,000
Total Computer System	93,949	96,490	94,629	77,941	90,383	98,883	94,497
Total Operating Expenditures	404,044	313,369	250,497	253,791	363,486	272,736	259,000
Net Operating Surplus/Deficit	(74,269)	(66,940)	78,536	(29,799)	35,518	11,268	83,861
Other Non Operating Sources Or (Uses)							
Interest Earnings	931	3	-	101	-	-	-
Sale of Property (Gain)	2,158	(657)	-	24,188	-	-	-
Lease Proceeds	-	-	248,460	-	-	-	-
Lease Payments	(71,672)	(58,989)	(64,909)	(172,026)	(155,674)	(157,226)	(156,729)
Equipment Purchases							
Vehicles	-	-	(209,292)	-	(1,000)	(34,000)	(37,500)
Computer System	-	(5,704)	(11,516)	-	-	(14,000)	(49,100)
Miscellaneous Office	(1,626)	(603)	-	(34,256)	(24,000)	(24,000)	(35,200)
Sub Total Equipment	(1,626)	(6,307)	(220,808)	(34,256)	(25,000)	(72,000)	(121,800)
Total Other Non Operating Activities	(70,209)	(65,949)	(37,257)	(181,993)	(180,674)	(229,226)	(278,529)
Transfers From or (To) Other Funds							
Wastewater Fund (03)	-	(493,071)	-	-	-	-	-
Water Fund (02)	-	18,154	-	-	-	-	-
Wastewater Fund (03)	-	18,155	-	-	-	-	-
Asset Forfeiture Fund (11)	-	-	-	-	-	33,000	-
Public Safety Fund (41)	144,410	108,101	-	-	-	-	47,000
General Fund	-	-	-	62,890	-	-	200,000
Auditors Adj. (assets- liabilities)	(106,006)	(122,879)	(90,003)	3,327	-	-	-
Add Back Depreciation	223,130	190,827	99,635	98,409	235,000	135,000	135,000
Net All Transfers	261,534	(280,713)	9,632	164,626	235,000	168,000	382,000
Net Fund Surplus or (Deficit)	117,056	(413,601)	50,911	(47,166)	89,844	(49,958)	187,332
Beginning Working Capital	392,912	509,968	96,367	147,278	147,278	100,113	50,155
Ending Working Capital	509,968	96,367	147,278	100,112	237,122	50,155	237,487

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

SERVICES & SUPPLIES								
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
SUBTOTAL		125,357	60,957	105,714	117,589	88,103	88,853	80,003
OTHER								
4505	DEPRECIATION	186,364	156,524	50,154	58,261	185,000	85,000	85,000
SUBTOTAL		186,364	156,524	50,154	58,261	185,000	85,000	85,000
TOTAL PROGRAM BUDGET		311,721	217,481	155,868	175,850	273,103	173,853	165,003

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

SERVICES & SUPPLIES								
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
	SUBTOTAL	64,640	62,187	45,148	48,169	40,383	95,883	141,797
OTHER								
4505	DEPRECIATION	36,766	34,303	49,481	40,148	50,000	50,000	50,000
	SUBTOTAL	36,766	34,303	49,481	40,148	50,000	50,000	50,000
TOTAL PROGRAM BUDGET		101,406	96,490	94,629	88,317	90,383	145,883	191,797

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

OTHER							
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
SUBTOTAL		71,672	58,989	64,909	195,906	179,674	180,729
TOTAL PROGRAM BUDGET		71,672	58,989	64,909	195,906	181,226	180,729

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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.

Capital Improvement Program

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 #	Fiscal Year					Total
				2013-14	2014-15	2015-16	2016-17	2017-18	
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	Solis 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 #	Fiscal Year					Total
				2013-14	2014-15	2015-16	2016-17	2017-18	
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 Myrtledale/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
TOTAL		6,562,202	2,292,613	3,450,630	570,000	1,550,000	-	7,863,243

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
TOTAL			474,847	139,655	-	-		614,502	
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	
TOTAL			474,847	139,655	-	-		614,502	

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Debt Schedule

FY 2013-14

	Original Issue Amount	Balance 7/1/2013	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2014
WATER FUND						
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
TOTAL WATER DEBT	\$ 11,551,170	\$ 9,781,556	\$ 261,000	\$ 358,291	\$ 619,291	\$ 9,520,556
WWTP FUND						
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
TOTAL WWTP DEBT	\$ 11,138,499	\$ 8,011,862	\$ 392,265	\$ 301,519	\$ 693,783	\$ 7,619,597
EQUIPMENT REPLACEMENT FUND						
SUN TRUST LEASES (1) Fire Truck & Vehicles 'March 1, 2018	\$ 641,900	\$ 262,355	\$ 48,055	\$ 10,895	\$ 58,950	\$ 214,300
TOTAL EQUIPMENT FUND	\$ 741,900	\$ 262,355	\$ 48,055	\$ 10,895	\$ 58,950	\$ 214,300
GENERAL LONG TERM DEBT ACCOUNT GROUP						
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
TOTAL LONG TERM DEBT	\$ 7,725,471	\$ 4,474,513	\$ 180,069	\$ 217,181	\$ 397,250	\$ 4,294,444
GRAND TOTAL	\$ 31,157,040	\$ 22,530,285	\$ 881,388	\$ 887,886	\$ 1,769,274	\$ 21,648,897

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

<p>Calistoga Police Officers Association (CPOA)</p> <p>Salary Schedule FY 13-14</p>

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 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.