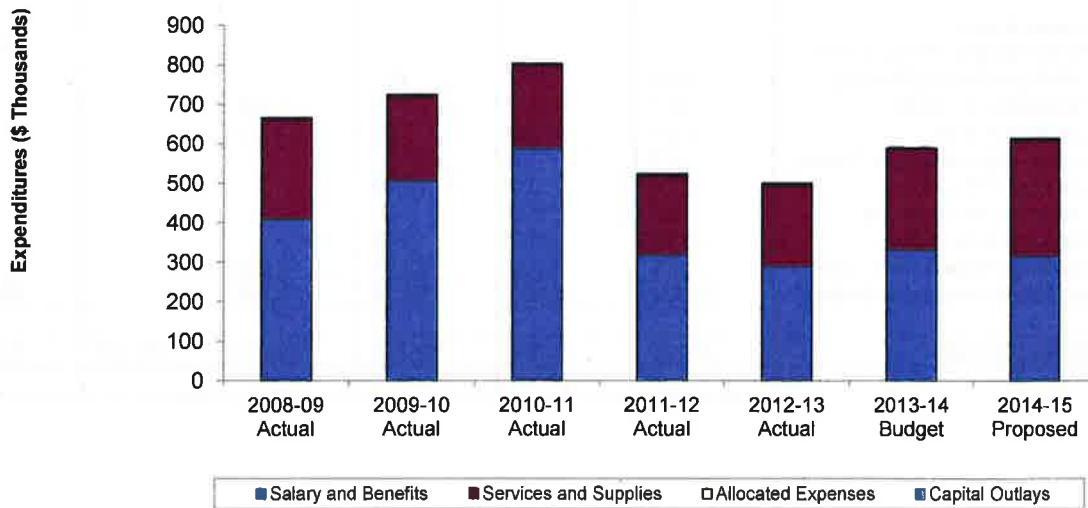


Recreation
Expenditure Summary

EXPENDITURES BY CATEGORY	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Budget	2014-15 Proposed
Salary and Benefits	408,482	505,772	586,506	317,718	288,361	330,715	313,786
Services and Supplies	251,854	212,886	210,821	199,824	204,677	255,133	294,023
Allocated Expenses	5,300	5,450	5,450	3,692	4,369	3,043	3,665
Capital Outlays	-	-	-	-	-	-	-
TOTAL	665,636	724,108	802,776	521,234	497,407	588,891	611,474

Recreation
Trend in Expenditures (\$ Thousands)



**Pool Maintenance expenditures are under public works department 4126

Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
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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 Needs	-	-	-	-	20,000	20,000	20,000
4446	Miscellaneous Promotions and Enrichment Grants	-	-	-	-	5,000	3,000	5,000
4446	One Napa Valley Initiative	-	-	-	-	3,333	3,333	3,333
4447	Fairgrounds In-Kind Parade	-	-	-	-	6,000	6,000	7,500
4448	Legal Aide (Seniors and Immigrants)	-	-	-	-	-	-	30,000
Community Enrichment Grants								
4464	Wine Country Animal Lovers	-	-	-	-	-	8,000	-
4475	Calistoga Holiday Sharing	1,500	1,500	800	-	-	-	-
4482	Calistoga Art Center	1,000	3,000	2,500	1,500	-	750	-
4483	Calistoga Cares	1,130	1,000	750	750	-	500	-
4467	Community Christmas Bazaar	1,000	-	-	-	-	750	-
4495	Calistoga Pet Clinic	1,500	1,500	2,000	-	-	-	-
4496	Calistoga Soroptomists	626	500	-	-	-	-	-
4485	Calistoga After School	2,000	1,200	1,200	-	-	-	-
4487	Calistoga Boys & Girls Club	3,000	3,500	2,500	1,550	-	-	-
Subtotal Community Enrichment Grants		20,738	12,200	9,750	3,800	-	10,000	-
TOTAL PROGRAM BUDGET		30,738	22,200	19,750	13,800	44,333	52,333	75,833

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	-	2,115	-		-	-	-
4302	OVERTIME	-	-	-		-	-	-
4303	FICA/MEDICARE	-	159	-		-	-	-
4309	SPECIAL PAY	-	-	-		-	-	-
4310	PERS	-	538	-		-	-	-
4311	MEDICAL/DENTAL	-	293	-		-	-	-
4312	WORKERS COMP	-	1,315	-		-	-	-
4313	OTHER BENEFITS	-	10	1		-	-	-
SUBTOTAL		-	4,429	1		-	-	-
TOTAL PROGRAM BUDGET		8	4,429	1	-	-	-	-

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

Department: Recreation
 Program: Recreation Programs
 Account Code: 01-4152

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	133,809	194,662	29,821	27,081	30,639	30,639	31,091
4302	OVERTIME	204	3,855	623	198	-	-	-
4303	FICA/MEDICARE	11,247	14,468	3,927	3,143	3,394	3,394	3,493
4305	INCENTIVE PAY	150	-	-	-	-	-	840
4308	PART TIME SALARIES	18,217	8,676	19,733	15,145	13,732	13,732	13,732
4309	SPECIAL PAY	1,200	1,200	-	-	-	-	-
4310	PERS	33,261	29,941	6,964	5,512	6,614	6,614	7,354
4311	MEDICAL/DENTAL	20,238	26,470	9,497	6,949	7,489	7,489	-
4312	WORKERS COMP	3,510	295	250	2,021	2,400	2,400	2,616
4313	OTHER BENEFITS	2,952	803	9,390	122	175	175	164
SUBTOTAL		224,788	280,370	80,205	60,171	64,443	64,443	59,290
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,137	6,147	1,735	2,531	3,800	6,800	4,000
4402	CONTRACT SERVICES	32,831	32,829	32,326	32,798	35,400	36,400	42,240
	Boys & Girls Club	-	-	-	-	-	-	-
4403	UTILITIES	5,504	7,457	7,060	6,926	7,000	7,000	7,000
4404	REPAIRS & MAINTENANCE	-	632	50	258	2,000	2,000	2,000
4405	TRAINING & MEETINGS	217	472	-	309	400	400	500
4408	UNIFORM ALLOWANCE	-	-	340	-	350	350	350
4410	ADVERTISING	599	831	1,079	1,379	2,300	2,300	2,400
4415	POSTAGE	480	218	322	380	400	400	400
4417	FUEL & OIL	548	546	366	493	600	600	800
4429	PHONE	1,310	-	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	220	65	690	825	500	500	700
4456	BAD DEBT EXPENSE	-	-	-	-	-	-	-
4510	EQUIP FUND RENTAL	5,450	5,450	3,692	4,369	3,043	3,043	3,665
SUBTOTAL		52,296	54,646	49,179	50,268	55,793	59,793	64,055
TOTAL PROGRAM BUDGET		277,084	335,017	129,384	110,439	120,236	124,236	123,345
ESTIMATED PROGRAM REVENUES								
3284	Recreation Program Fees	6,850	2,637	4,148	2,986	2,300	2,300	2,000
3246	Community Resource Services	4,738	-	-	-	-	-	-
Transfer In	Donations	12,000	12,000	2,061	3,948	5,000	8,000	5,300
TOTAL PROGRAM REVENUES		23,588	14,637	6,209	6,934	7,300	10,300	7,300
Net Program Subsidy By General Fund		253,496	320,380	123,175	103,505	112,936	113,936	116,045

	Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
	FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

Department: Recreation
 Program: Education/Recreation Courses
 Account Code: 01-4153

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	21,791	34,202	17,041	15,475	17,508	17,508	17,766
4302	OVERTIME	-	348	95	18	-	-	-
4303	FICA/MEDICARE	1,916	2,769	2,721	2,430	2,544	2,544	2,601
4308	PART TIME SALARIES	2,420	4,392	19,936	17,417	15,748	15,748	15,748
4310	PERS	5,458	6,524	3,396	3,150	3,780	3,780	4,202
4311	MEDICAL/DENTAL	3,969	7,898	3,575	3,971	4,279	4,279	-
4312	WORKER'S COMP	248	-	11	1,880	1,799	1,799	1,948
4313	OTHER BENEFITS	104	123	3,990	86	96	96	569
SUBTOTAL		35,908	56,256	50,765	44,427	45,754	45,754	42,834

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,045	3,429	4,190	6,102	3,400	3,900	10,000
4402	CONTRACT SERVICES	24,130	25,235	7,947	5,744	8,400	8,400	8,000
4404	REPAIRS & MAINTENANCE	-	-	-	-	100	100	200
4405	TRAINING & MEETINGS	352	-	26	15	200	200	250
4407	PROFESSIONAL SERVICES	-	78	-	-	-	-	-
4408	UNIFORM ALLOWANCE	-	-	-	-	-	-	250
4417	FUEL AND OIL	20	72	447	-	450	450	200
4410	ADVERTISING	100	-	-	-	750	750	750
4430	DUES & SUBSCRIPTIONS	388	245	622	250	350	350	250
SUBTOTAL		26,035	29,060	13,232	12,111	13,650	14,150	19,900

TOTAL PROGRAM BUDGET	61,943	85,315	63,997	56,538	59,404	59,904	62,734
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ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	36,109	45,777	46,098	27,400	20,500	20,500	22,400
TOTAL PROGRAM REVENUES		36,109	45,777	46,098	27,400	20,500	20,500	22,400

Net Program Subsidy By General Fund	25,834	39,538	17,899	29,138	38,904	39,404	40,334
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Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	6,405	8,942	-	-	-	-	-
4302	OVERTIME		149	-	9	-	-	-
4303	FICA/MEDICARE	521	656	-	313	756	756	756
4308	PART TIME SALARIES	398	1	292	4,090	9,880	9,880	9,880
4310	PERS	1,624	1,716	-	-	-	-	-
4311	MEDICAL/DENTAL	857	1,343	-	-	-	-	-
4312	WORKER'S COMP	216	164	138	65	535	535	566
4313	OTHER BENEFITS	24	24	1,479	10	50	50	50
SUBTOTAL		10,045	12,996	1,909	4,487	11,221	11,221	11,252

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	75	-	1,109	1,399	1,200	1,200	1,200
4402	CONTRACT SERVICES	851	1,175	19,081	15,356	17,200	17,200	20,000
4405	TRAINING & MEETINGS	-	-	-	-	-	-	200
4410	ADVERTISING	-	-	-	444	1,300	1,300	1,350
SUBTOTAL		926	1,175	20,190	17,199	19,700	19,700	22,750

TOTAL PROGRAM BUDGET	10,971	14,170	22,099	21,686	30,921	30,921	34,002
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ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	-	-	2,479	323	19,500	19,500	14,400
TOTAL PROGRAM REVENUES		-	-	2,479	323	19,500	19,500	14,400

Net Program Subsidy By General Fund	10,971	14,170	19,620	21,363	11,421	11,421	19,602
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Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	16,348	35,442	8,520	7,737	8,754	8,754	8,883
4302	OVERTIME	-	745	9	-	-	-	-
4303	FICA/MEDICARE	1,560	3,012	1,277	744	1,204	1,204	1,233
4305	INCENTIVE	-	-	-	-	-	-	240
4308	PART TIME SALARIES	2,829	4,197	9,055	2,881	6,990	6,990	6,990
4310	PERS	4,100	4,292	1,780	1,575	1,890	1,890	2,101
4311	MEDICAL/DENTAL	1,995	3,055	1,740	1,985	2,140	2,140	-
4312	WORKER'S COMP	674	585	508	940	852	852	923
4313	OTHER BENEFITS	95	111	5,840	33	79	79	75
SUBTOTAL		27,601	51,439	28,729	15,895	21,909	21,909	20,445
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	46	289	-	930	2,000	2,000	2,000
4402	CONTRACT SERVICES	-	250	-	-	-	-	-
4408	UNIFORM ALLOWANCE	-	-	-	-	100	100	100
SUBTOTAL		46	539	-	930	2,100	2,100	2,100
TOTAL PROGRAM BUDGET		27,647	51,978	28,729	16,825	24,009	24,009	22,545
ESTIMATED PROGRAM REVENUES								
3280	Facility Rental Fees	19,305	15,543	8,438	9,952	6,000	6,000	7,000
TOTAL PROGRAM REVENUES		19,305	15,543	8,438	9,952	6,000	6,000	7,000
Net Program Subsidy By General Fund		8,342	36,434	20,291	6,873	18,009	18,009	15,545

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	59,919	55,985	29,821	27,221	30,639	30,639	31,091
4302	OVERTIME	3,818	256	608	510	-	-	-
4303	FICA/MEDICARE	10,531	9,409	9,055	9,511	11,333	11,333	11,240
4308	PART TIME SALARIES	86,988	70,476	87,254	97,716	117,500	117,500	115,000
4310	PERS	15,435	13,602	7,127	5,512	6,614	6,614	7,354
4311	MEDICAL/DENTAL	17,046	14,221	6,912	6,949	7,489	7,489	-
4312	WORKER'S COMP	1,685	2,120	1,819	5,701	8,014	8,014	8,419
4313	OTHER BENEFITS	1,725	4,387	2,938	110	218	218	1,047
SUBTOTAL		197,148	170,456	145,534	153,230	181,807	181,807	174,151
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,598	4,036	5,190	5,008	3,350	3,350	3,500
4402	CONTRACT SERVICES	1,808	951	(137)	6,872	3,000	3,000	3,000
4404	REPAIRS & MANITENANCE	-	69	-	-	-	-	-
4405	TRAINING & MEETINGS	713	62	92	431	400	400	400
4408	UNIFORM ALLOWANCE	170	414	-	813	500	500	500
4410	ADVERTISING	601	875	166	258	1,600	1,600	1,600
4468	RESALE AND PURCHASE	4,288	4,152	4,152	4,351	2,700	4,200	3,500
4430	DUES & SUBSCRIPTIONS	75	25	105	55	50	50	50
SUBTOTAL		12,617	10,585	9,568	17,788	11,600	13,100	12,550
TOTAL PROGRAM BUDGET		209,765	181,041	155,102	171,018	193,407	194,907	186,701
ESTIMATED PROGRAM REVENUES								
3286	Aquatic Fees	82,251	74,359	88,602	116,493	95,700	95,700	85,000
3246	Community Resource Services	-	5,442	-	-	-	-	-
TOTAL PROGRAM REVENUES		82,251	79,801	88,602	116,493	95,700	95,700	85,000
Net Program Subsidy By General Fund		127,514	101,240	66,500	54,525	97,707	99,207	101,701

**Pool Maintenance is found under department 4126

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	3,539	3,648	3,690	3,647	3,575	3,575	3,631
4302	OVERTIME	29	22	47	60	115	115	180
4303	FICA/MEDICARE	281	286	293	290	301	301	308
4309	SPECIAL PAY	75	50	94	87	242	242	210
4310	PERS	959	903	810	720	824	824	914
4311	MEDICAL/DENTAL	204	314	268	278	293	293	327
4312	WORKER'S COMP	380	210	358	169	213	213	230
4313	OTHER BENEFITS	16	16	15	15	18	18	14
SUBTOTAL		5,484	5,449	5,575	5,266	5,581	5,581	5,814
SERVICES & SUPPLIES								
4403	ELECTRICITY	8,030	6,994	7,563	9,117	9,500	9,500	10,000
4404	REPAIRS & MAINTENANCE						-	1,000
4503	WATER/SEWER	2,851	3,410	4,855	2,837	6,000	6,000	4,000
5407	MUSEUM REPAIRS	-	2,157	-	2,029	4,000	4,000	-
SUBTOTAL		10,881	12,561	12,418	13,983	19,500	19,500	15,000
TOTAL PROGRAM BUDGET		16,365	18,010	17,993	19,249	25,081	25,081	20,814

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	3,202	3,341	3,364	3,339	-	-	-
4302	OVERTIME	10	7	16	55	-	-	-
4303	FICA/MEDICARE	247	257	259	259	-	-	-
4309	SPECIAL PAY	25	17	31	29	-	-	-
4310	PERS	746	826	740	658	-	-	-
4311	MEDICAL/DENTAL	293	443	399	414	-	-	-
4312	WORKER'S COMP	259	206	177	117	-	-	-
4313	OTHER BENEFITS	16	15	15	14	-	-	-
SUBTOTAL		4,798	5,111	5,001	4,885	-	-	-
SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	69,496	67,735	69,440	70,467	75,000	75,000	75,000
SUBTOTAL		69,496	67,735	69,440	70,467	75,000	75,000	75,000
TOTAL PROGRAM BUDGET		74,294	72,846	74,441	75,352	75,000	75,000	75,000

Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
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Department: Recreation
 Program: Transit - Shuttle
 Account Code: 01-4405

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	15,293	17,771	9,738	12,500	10,500	10,500	10,500
	SUBTOTAL	15,293	17,771	9,738	12,500	10,500	10,500	10,500
TOTAL PROGRAM BUDGET		15,293	17,771	9,738	12,500	10,500	10,500	10,500

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<p>General Fund Special Projects</p>

Services and Development Impact Fee

For FY 2014-15 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 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
Special Projects								
4402	Urban Design Plan	3,121	25	3,963	-	-	-	-
4670	Housing Element Update	5,117	415	-	-	-	-	-
4604	Busk Abatement 2007	6,380	-	-	-	-	-	-
4605	Karpak Abatement 2008	-	-	-	-	-	-	-
4606	Community Enhancement and Beautification	716	-	-	-	-	-	-
4607-4402	Services and Development Impact Fee Updates	-	3,070	-	21,643	49,000	76,457	6,000
4608-4402	Green Initiatives	1,011	2,290	-	-	100	1,700	-
Total Special Projects Costs		16,345	5,800	3,963	21,643	49,100	78,157	6,000
Funding Sources for Special Projects								
General Fund		4,848	5,385	3,963	21,643	100	1,700	-
Rehab Loan Program		5,117	415	-	-	-	-	-
Community Development Fund		-	-	-	-	49,000	76,457	6,000
Property Special Tax Assessment		6,380	-	-	-	-	-	-
Total Funding Sources		16,345	5,800	3,963	21,643	49,100	78,157	6,000

Enterprise Funds Water

Water Distribution

The Water Distribution Division maintains 36 ½ miles of water mains, 404 valves and 202 fire hydrants. The Division responds to water leaks, after hours service calls, reads over 3,000 water meters every other month for billing purposes, and installs new and replacement mains as required. The Division 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. Staff participates in on-going education for certification in water distribution through the State Department of Public Health. The goal of this Division is to continue to provide and maintain the City's water distribution system in compliance with State regulations and our operating permit.

Water Treatment

The Water Treatment Division operates the Kimball Water Treatment Facility, the Feige Canyon and Mt. Washington Water Tanks, and two North Bay Aqueduct pump stations to ensure that 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 Division 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 working capital balance of \$576,212 as of June 30, 2014. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a surplus balance of \$837,823 by June 30, 2014. The General Fund will transfer \$79,400 to the Water Fund in FY 14-15 as recommended by the Water Rate study done in FY 13-14. The General Fund will also transfer \$4,005 for the purchase of equipment. The Water Capital Improvement Fund will transfer \$614,192 to the Water Operations fund to cover the debt service payments for the fiscal year and \$6,000 for equipment. The General Fund will set aside \$395,000 of reserves for any unforeseeable expense in the Enterprise Funds.

Water Capital

The Water Capital Fund is expected to end fiscal year 2013-14 with a working capital of \$336,599. The Water Capital Fund will end FY 2014-15 with a surplus balance of \$664,147 which will be used to cover any unexpected capital improvements. The City anticipates water connection fees from Silver Rose Resort Project and three single family home developments in the amount of \$1,287,947. Measure A will provide funds of \$1,476,700. The Safe Drinking

Enterprise Funds Water

Water Capital (cont)

Water California State Revolving Loan/Grant Program will provide \$850,000 for the NBA Pump Station.

Projects in the amount of \$2,527,700 to be undertaken for the FY 2014-15 include the Pipeline Myrtle/Grant/Kimball, NBA Pump Station, Water Sampling Stations, Water Valve and Main Lines Replacement, Cross Connection Survey, NBA Cathodic Protection, 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 \$749,895 for Fiscal Year 2014-15 which includes the debt payment for the Mt. Washington Water Tank payable to USDA.

Major Departmental Tasks Completed Fiscal Year 2013-14

- Completed construction of the 1.5 mg Mt. Washington Water Tank
- Installed level sensor at Kimball and implemented interim by-pass plan
- Replaced water main on Hazel Street
- Installed Bennett Lane pressure sustaining valve
- Completed Dwyer Road Pump Station design (Tri-City)
- Initiated design and environmental for Kimball Intake Tower replacement
- Continued working with Department of Fish and Wildlife to make adjustments to the Kimball Bypass model

Major Departmental Goals for Fiscal Year 2014-15

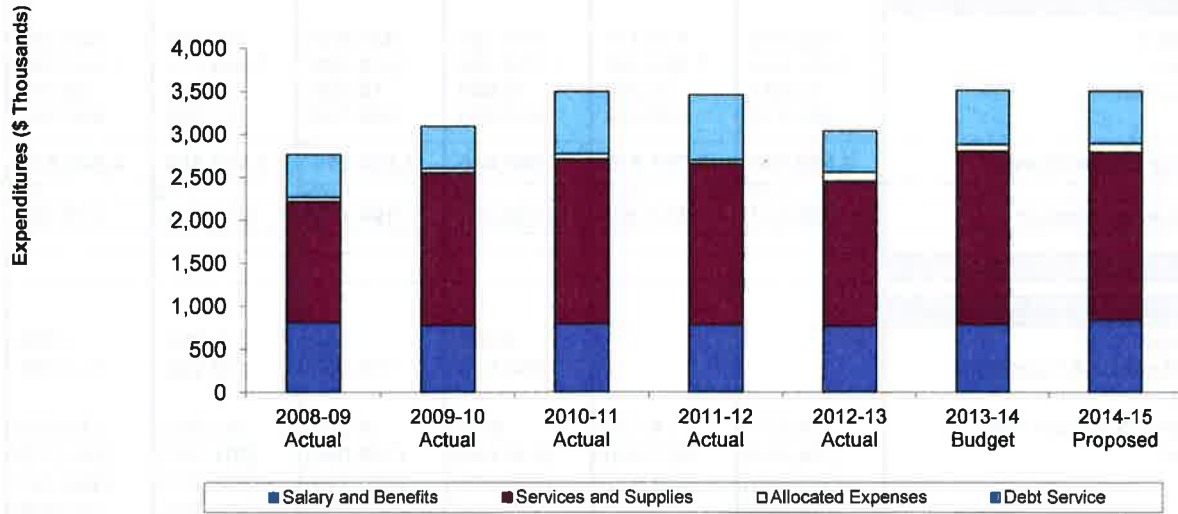
- Complete environmental/design work for the Kimball Intake and emergency drain valve project and construct project*
- Secure funding and construct Dwyer Road Pump Station*
- Continue to work on the in-house water master study*
- Increase the Water Fund reserve to a minimum of 20% within two fiscal years and increase the Capital Improvement Fund to meet anticipated needs over the next three years *
- Develop and implement drought management and water supply contingency strategies*
- Construct bypass plumbing to allow Kimball Clearwell to be filled from NBA supply

***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 Actual	2013-14 Budget	2014-15 Proposed
Salary and Benefits	806,902	775,389	793,715	782,730	760,932	784,442	835,601
Services and Supplies	1,411,008	1,775,545	1,915,323	1,873,509	1,690,823	2,018,850	1,953,300
Allocated Expenses	47,900	50,300	58,800	42,609	103,059	77,218	100,834
Debt Service	500,437	490,355	727,795	760,802	482,827	629,291	614,192
TOTAL	2,766,247	3,091,589	3,495,634	3,459,650	3,037,641	3,509,801	3,503,927

Water Operations
Trend in Expenditures (\$ Thousands)



Water Operations Fund

Sources and Uses

	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
Operating Revenues							
Charges for Services							
Residential Sales	1,298,728	1,359,389	1,466,022	1,559,067	1,588,121	1,617,701	1,675,802
Transient Sales	357,502	330,568	349,884	340,283	356,021	360,290	373,231
Commercial Sales	253,005	256,933	272,953	274,035	281,323	312,661	323,843
Industrial Sales	123,692	85,125	78,821	87,487	90,036	85,829	88,926
Other Revenues	57,206	68,456	75,518	99,164	57,589	389,043	40,326
Total Operating Revenues	2,090,133	2,100,471	2,243,198	2,360,036	2,373,090	2,765,524	2,502,128
	-15%	0.49%	7%	5%	1%	17%	-10%
Operating Expenses							
Water Distribution	802,800	935,432	552,351	483,857	485,082	545,082	548,707
Water Treatment	1,371,641	1,362,430	1,723,950	1,516,006	1,669,917	1,788,943	1,848,256
Water Conservation	19,521	20,289	18,944	19,199	23,485	48,485	57,767
Depreciation	404,618	449,688	403,603	535,752	460,000	460,000	425,000
Total Operating Expenditures	2,598,580	2,767,839	2,698,848	2,554,814	2,638,484	2,842,510	2,879,730
	-0.10%	6.51%	-2%	-5%	3%	11%	1%
Net Operating Surplus/Deficit	(508,447)	(667,367)	(455,651)	(194,779)	(265,395)	(76,986)	(377,602)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	-	-	4,262	430	1,000	1,000	1,000
Napa County Measure A Funding	-	-	864,023	153,068	112,798	112,798	133,813
Debt Payments							
Cost of Issuance & Annual Fees	(4,771)	(4,723)	(622)	(4,578)	(40,000)	(10,000)	(5,000)
Loan Principal	(174,914)	(427,000)	(434,444)	(199,000)	(261,000)	(261,000)	(274,000)
Loan Interest	(310,670)	(296,072)	(286,978)	(279,249)	(358,291)	(358,291)	(335,192)
Equipment	(2,654)	-	-	-	(38,000)	(38,000)	(10,005)
Total Other Non Operating Activities	(493,009)	(727,795)	146,241	(329,329)	(583,493)	(553,493)	(489,384)
Transfers From or (To) Other Funds							
Water CIP (12)	-	484,439	-	(235,361)	659,291	629,291	614,192
Water CIP (12) equipment	-	-	-	-	-	38,000	6,000
General Fund	-	462,400	(97,325)	-	-	-	4,005
General Fund Subsidy	-	58,068	-	-	-	79,400	79,400
Add Back Non-Cash Depreciation and Audit adjustments	-	449,688	403,603	535,752	460,000	460,000	425,000
Net All Transfers	987,874	1,211,837	306,278	300,391	1,119,291	1,206,691	1,128,597
Net Fund Surplus or (Deficit)	(13,582)	(183,325)	(3,131)	(223,717)	270,404	576,212	261,611
Beginning Working Capital	423,755	410,173	226,848	223,717	-	-	576,212
Ending Working Capital Operations	410,173	226,848	223,717	(0)	270,404	576,212	837,823
Ending Working Capital CIP Water			0	(240,570)	374,009	336,599	664,147
Total Ending Working Capital for Operations and CIP Funds			223,717	(240,570)	644,413	912,811	1,501,970

Working Capital Allocation to Reserves							
Operating Reserve - 20%				399,973	431,000	466,805	479,393
Required Debt Service Reserve				72,108	93,572	93,572	118,346
Operating Contingency				(495,191)	(693,271)	(460,678)	(13,769)
Capital Reserve for Future Projects				(217,459)	813,112	813,112	918,000
Working Capital Allocation	-	132		(240,569)	644,413	912,811	1,501,970

Water CIP
Sources and Uses

	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
Operating Revenues							
Connection/Impact Fees	54,034	12,191	23,381	48,545	1,547,487	1,494,597	1,287,948
Total Operating Revenues	54,034	12,191	23,381	48,545	1,547,487	1,494,597	1,287,948
Operating Expenses							
Total Operating Expenditures	-						
Net Operating Surplus/Deficit	54,034	12,191	23,381	48,545	1,547,487	1,494,597	1,287,948
Other Non Operating Sources Or (Uses)							
Interest Earnings	-	123	769	370	450	500	500
Napa County Measure A	-	472,125	2,526,939	455,000	302,000	80,833	1,476,700
Other Grants/Loans	-	-	-	-	-	-	850,000
Debt Proceeds - USDA I Loan	-	-	158,346	2,369,640	-	172,492	-
Debt Payments							
Principal	-	-	-	(56,000)	(57,000)	(57,000)	(58,000)
Interest and Fees	-	-	(622)	(4,130)	(91,637)	(91,637)	(77,703)
Capital Improvements							
Distribution	(54,034)	-	(2,003,196)	(3,287,722)	(518,000)	(280,325)	(1,202,700)
Treatment	-	-	(58,185)	(1,634)	(150,000)	(75,000)	(1,325,000)
Total Capital Improvements	(54,034)	-	(2,061,381)	(3,289,356)	(668,000)	(355,325)	(2,527,700)
Total Other Non Operating Activities	(54,034)	472,248	624,051	(524,476)	(514,187)	(250,137)	(336,203)
Transfers From or (To) Other Funds							
Water Operations (02) equipment	-	(484,439)	(647,432)	235,361		(38,000)	(6,000)
Water (02) debt service	-	-	-	-	(659,291)	(629,291)	(614,192)
General Fund (01) equipment	-	-	-	-	-	-	(4,005)
Net All Transfers	-	(484,439)	(647,432)	235,361	(659,291)	(667,291)	(624,197)
Net Fund Surplus or (Deficit)	-	(0)	0	(240,570)	374,009	577,169	327,548
Beginning Working Capital	-	-	-	-	-	(240,570)	336,599
Ending Working Capital	-	(0)	0	(240,570)	374,009	336,599	664,147

Water
System Capital Improvements

Fd	Proj	Description	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
Distribution									
12	5227	Pipeline-Myrtledale/Grant/Kimball Main	-	-	-	-	152,000	5,833	151,700
12	5232	Mt. Washington Water Tank	-	-	1,947,326	3,244,329	-	172,492	-
12	5326	GIS Survey	-	-	-	-	25,000	1,000	24,000
12	5418	NBA Pump Station (Dwyer Road)	-	-	55,870	34,143	300,000	80,000	850,000
12	5491	Replacement Mains Various Loc	-	-	-	-	-	-	50,000
12	5419	Repair Fiege Tank	-	-	-	9,250	-	-	-
12	5420	Water Sampling Stations	-	-	-	-	20,000	-	12,000
12	5513	Water Valve Replacement	-	-	-	-	15,000	15,000	15,000
12	5528	Cross Connection Survey	-	-	-	-	-	-	35,000
12	5517	Riverlea Pathway Water Line Relocation	-	-	-	-	6,000	6,000	35,000
12	5476	NBA Cathodic Protection Survey	-	-	-	-	-	-	30,000
Subtotal Water Distribution			-	-	2,003,196	3,287,722	518,000	280,325	1,202,700
Treatment									
12	5426	Bypass Structure	-	-	58,185	1,634	150,000	75,000	1,325,000
Subtotal Water Treatment			-	-	58,185	1,634	150,000	75,000	1,325,000
Total Water Capital Improvements			-	-	2,061,381	3,289,356	668,000	355,325	2,527,700
Funding Sources for Water Projects									
Water Connection Fees					55,870	43,393	366,000	102,000	201,000
USDA Loan Proceeds					1,947,326	3,244,329	0	172,492	
Measure A					58,185	1,634	302,000	80,833	1,476,700
CDPH-SDW Grant							0	-	850,000
Total Funding Sources			-	-	2,061,381	3,289,356	668,000	355,325	2,527,700

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

Department: Public Works

Program: Water Distribution

Account Code: 02-4131

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	231,653	230,039	239,100	242,884	215,981	224,738
4302	OVERTIME	11,328	11,615	10,579	10,024	9,652	10,000
4303	FICA/MEDICARE	18,414	18,764	18,492	19,452	18,580	19,743
4308	PART-TIME SALARIES	512	2,517	2,459	2,679	3,868	3,849
4309	SPECIAL PAY	9,058	9,867	8,494	8,164	13,375	13,232
4310	PERS	56,973	55,474	49,756	46,950	50,348	57,281
4311	MEDICAL/DENTAL	32,004	46,495	50,212	49,151	50,673	55,164
4312	WORKERS COMP	11,736	11,397	9,286	12,998	13,140	14,788
4313	OTHER PAY	(2,876)	1,378	793	(6,108)	971	804
SUBTOTAL		368,802	387,546	389,171	386,194	376,588	399,599
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	7,884	11,136	7,136	7,482	9,300	11,075
4402	CONTRACT SERVICES	22,457	17,364	-	50,233	54,875	87,525
	Legal Fees	366,740	477,563	128,645	-	-	-
4403	UTILITIES	358	429	472	530	700	725
4404	REPAIRS & MAINTENANCE	6,524	2,723	3,354	759	5,500	10,000
4405	TRAINING & SEMINARS: STAFF	2,203	484	931	1,151	2,000	2,000
4408	UNIFORM ALLOWANCE	860	876	1,104	1,022	1,100	1,100
4415	POSTAGE	33	105	-	-	400	400
4417	FUEL & OIL	808	423	1,405	1,465	1,000	1,500
4424	HEALTH & SAFETY	114	1,317	569	1,195	1,200	1,200
4428	METERS	237	5,387	-	-	5,000	4,000
4434	VEHICLES	1,924	2,509	419	1,353	-	-
4456	BAD DEBT EXPENSE	2,712	5,572	3,019	2,999	6,000	3,500
4650	TRAINING & SEMINARS: MGMT	90	-	66	110	1,000	1,000
4510	EQUIP FUND RENTAL	19,200	22,000	16,060	29,364	20,419	25,083
SUBTOTAL		433,998	547,886	163,180	97,663	108,494	149,108
OTHER							
4505	DEPRECIATION	181,881	172,756	223,368	215,288	225,000	225,000
4823	MISC COMPUTER	-	-	-	-	7,500	-
4821	MISC FIELD EQUIPMENT	2,654	340	-	-	2,500	4,005
SUBTOTAL		184,535	173,096	223,368	215,288	235,000	229,005
TOTAL PROGRAM BUDGET		987,335	1,108,528	775,719	699,145	720,082	777,712

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	234,800	225,089	227,177	222,975	213,277	220,492
4302	OVERTIME	33,240	25,933	27,620	25,510	23,046	24,586
4303	FICA/MEDICARE	19,767	19,235	18,967	18,752	19,334	20,148
4308	PART-TIME SALARIES	512	2,518	2,459	2,679	3,868	3,849
4309	SPECIAL PAY	9,288	8,132	6,061	6,288	12,539	14,446
4310	PERS	55,713	53,184	48,589	41,856	49,584	56,338
4311	MEDICAL/DENTAL	24,270	37,551	32,125	33,594	37,959	40,635
4312	WORKERS COMP	15,237	14,097	12,139	12,011	13,673	15,091
4313	OTHER BENEFITS	(3,211)	1,416	684	(6,801)	964	800
SUBTOTAL		389,616	387,155	375,821	356,864	374,244	396,385
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	52,235	60,261	61,065	78,445	60,000	65,000
4402	CONTRACT SERVICES	38,311	37,486	310,016	89,964	117,050	121,550
4403	UTILITIES	65,876	61,367	65,129	71,926	62,000	80,000
4404	REPAIRS & MAINTENANCE	10,144	15,268	31,691	22,752	20,000	20,000
4405	TRAINING & SEMINARS: STAFF	3,010	2,547	1,911	2,278	3,000	2,500
4408	UNIFORM ALLOWANCE	2,784	1,544	1,893	1,794	3,100	2,000
4413	TAXES & FEES	1,890	1,846	1,866	1,914	2,000	3,000
4415	POSTAGE	6,591	7,698	7,014	7,152	7,600	8,000
4417	FUEL & OIL	3,296	2,532	3,751	4,645	3,400	7,600
4424	HEALTH & SAFETY	298	346	294	177	600	600
4430	DUES & SUBSCRIPTIONS	1,917	1,916	1,978	2,337	2,400	3,300
4431	FEES	26,604	19,937	22,248	23,038	25,000	27,825
4434	VEHICLE REPAIRS	2,807	7,548	919	3,944	-	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	647,970	635,678	729,305	692,581	849,274	961,300
4650	TRAINING & SEMINARS: MGMT	133	-	-	-	950	950
4510	EQUIPMENT FUND RENTAL	31,100	36,800	26,549	73,695	56,799	65,746
SUBTOTAL		982,025	975,274	1,348,129	1,159,142	1,295,673	1,451,871
OTHER							
4505	DEPRECIATION	222,737	276,592	180,235	320,464	235,000	200,000
4821	MISC FIELD EQUIPMENT	-	-	-	-	12,000	6,000
4822	MISC OFFICE EQUIPMENT	-	-	-	-	8,500	-
4823	COMPUTER EQUIPMENT	-	-	-	-	7,500	-
SUBTOTAL		222,737	276,592	180,235	320,464	263,000	206,000
TOTAL PROGRAM BUDGET		1,594,378	1,639,022	1,904,185	1,836,470	1,932,917	2,054,256

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

Department: Public Works

Program: Water Conservation

Account Code: 02-4135

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	11,442	12,570	11,698	11,603	11,784	11,784	12,084
4303	FICA/MEDICARE	844	921	851	851	901	901	924
4308	PART-TIME SALARIES		-				15,000	20,000
4310	PERS	2,932	2,899	2,630	2,362	2,544	2,544	2,917
4311	MEDICAL/DENTAL	1,495	2,364	2,329	2,477	2,694	2,694	2,958
4312	WORKERS COMP	212	218	188	538	638	638	692
4313	BENEFITS	46	41	42	43	49	49	42
SUBTOTAL		16,971	19,014	17,738	17,874	18,610	33,610	39,617
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	125	125	-	-	1,000	1,000	3,000
4402	CONTRACT SERVICES		-	225	125	125	125	7,150
4405	TRAINING & SEMINARS	-	-	-	-	1,000	1,000	250
4410	ADVERTISING						10,000	5,000
4415	POSTAGE	15	-	11	-	1,250	1,250	1,250
4808	WATER USE EFFICIENCY - TOILET REPLACEMENT Washer Rebate Program	2,410	1,150	970	1,200	1,500	1,500	1,500
SUBTOTAL		2,550	1,275	1,206	1,325	4,875	14,875	18,150
TOTAL PROGRAM BUDGET		19,521	20,289	18,944	19,199	23,485	48,485	57,767

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

Department: Public Works

Program: Debt Service

Account Code: 02-4430

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	4,771	4,723	39,380	4,578	40,000	10,000	5,000
4501	PRINCIPAL	174,914	427,000	434,444	199,000	261,000	261,000	274,000
4502	INTEREST	310,670	296,072	286,978	279,249	358,291	358,291	335,192
SUBTOTAL		490,355	727,795	760,802	482,827	659,291	629,291	614,192
TOTAL PROGRAM BUDGET		490,355	727,795	760,802	482,827	659,291	629,291	614,192

Enterprise Fund Wastewater

Wastewater Collection

The Wastewater Collection Division maintains 18 miles of sewer mains, 329 manholes, 7 pump stations, and 5 ½ miles of recycled water mains. Our efforts include making repairs, responding to sewer main back-ups and pump failures, installing new mains, and performing routine line cleaning. Weekly inspections and testing is scheduled for the sewer lift stations to ensure they work properly. We also conduct periodic inspections of private grease interceptors to make sure there is proper maintenance by the property owner to reduce grease blockage of the public mains. The goal of this Division is to maintain the sewer collection system to minimize disruption of service or inconvenience to the City's residents.

Wastewater Treatment

The Wastewater Treatment Division operates and maintains the Calistoga Wastewater Treatment Facility and disposal system. The City's Wastewater Treatment Plant treats approximately 840,000 gallons of sewage per day and in excess of 4.0MGD during peak wet weather flow under an NPDES permit issued by the Regional Water Quality Control Board. We currently have 30 million gallons of storage capacity and are planning on adding an additional 20 million gallons of storage this year. The Treatment Facility provides tertiary treatment and filtration of the City's sewage so that it can be beneficially reused as recycled water for irrigation or discharge to the Napa River when River flows are high enough. Typically 100 million gallons of reclaimed water are distributed for irrigation each year. The goal of this Division is to treat the City wastewater in the most environmentally safe and cost effective manner to provide the necessary treatment and disposal processes for City residents, businesses and visitors.

Wastewater Operations

The Wastewater Operations Fund is expected to end fiscal year 2013-14 with a working capital balance of \$518,871. The FY 2014-15 budget shows an ending surplus balance of \$862,799. The Wastewater Capital Improvement Fund will transfer \$696,364 to the Wastewater Operations fund to cover the debt service payments for the fiscal year. The Wastewater Capital Improvement Fund will also transfer \$6,000 for equipment. The General Fund will transfer \$15,000 for the purchase of equipment.

Enterprise Fund Wastewater

Wastewater Capital

The Wastewater Capital Fund is expected to end fiscal year 2014-15 with a surplus balance of \$923,767 which will be used to cover any unexpected capital improvements. The City anticipates wastewater connection fees from the Silver Rose Resort Project and three single family home developments in the amount of \$2,355,976.

Projects in the amount of \$1,784,000 will be undertaken by the Public Works Department. They include GIS survey, Pine Street Lift Station, Sewer System Assessment and Master Study, Sewer Lateral Replacement, inflow and infiltration improvements, East Washington Sewer Trunk Line and Palisades Lift Station Coating, a grit removal unit, secondary effluent pumps, new effluent storage pond, repairs to the laboratory roof and an upgrade to the High School reclaimed water system.

Major Departmental Tasks Completed Fiscal Year 2013-14

- Constructed stairs at the Wastewater Treatment Plant recycled water filter tanks
- Began design of new recycled water storage pond
- Completed water balance study for Riverside Ponds
- Installed new sludge transfer pump
- Replaced sewer lateral at Pioneer Park for Gazebo project
- Installed new influent bar screen rotopress
- Upgraded SCADA software to improve access for remote operations
- Completed initial mobile GIS system of City infrastructure
- Began boron monitoring of Napa River upstream and downstream of the Wastewater Treatment Plant

Major Departmental Goals for Fiscal Year 2014-15

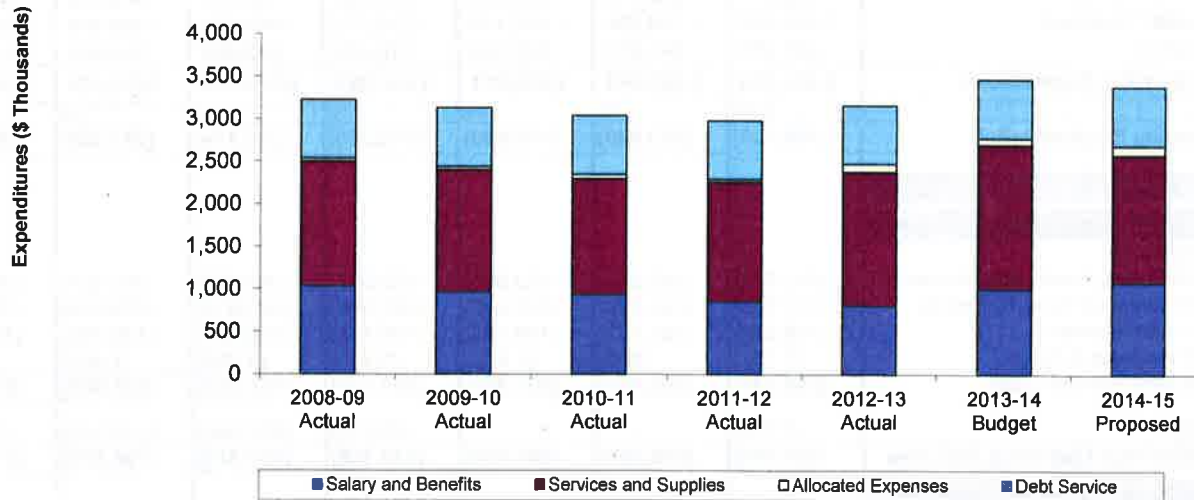
- Complete GIS mapping of wastewater collection system and begin in-house data collection for City-Wide sanitary sewer model, begin calibration process
- Continue work on Palisades lift station liner repair
- Increase the Wastewater Fund reserve to a minimum of 20% within two fiscal years and Increase the Capital Improvement Fund to meet anticipated needs over the next three years *
- Construct new recycled water storage pond*
- Facilitate with developer construction of Pine Street sewer lift station and Washington sewer trunk main*

***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 Actual	2013-14 Budget	2014-15 Proposed
Salary and Benefits	1,033,918	969,430	939,131	854,330	810,639	1,004,741	1,080,061
Services and Supplies	1,464,785	1,428,938	1,356,759	1,400,881	1,566,508	1,693,150	1,501,901
Allocated Expenses	38,250	40,650	49,650	35,655	96,210	77,978	107,658
Debt Service	687,666	690,345	695,406	687,482	688,231	695,583	696,363
TOTAL	3,224,619	3,129,363	3,040,946	2,978,348	3,161,588	3,471,452	3,385,983

Wastewater Operations
Trend in Expenditures (\$ Thousands)



Wastewater Operations Fund
Sources and Uses

	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
Operating Revenues							
Charges for Services							
Residential Sales	1,027,373	1,113,279	1,210,941	1,276,591	1,304,315	1,304,315	1,327,275
Transient Sales	509,131	481,703	528,723	544,780	603,187	603,187	620,017
Commercial Sales	224,998	225,776	253,710	262,376	269,995	269,995	298,432
Industrial Sales	78,675	61,225	40,756	50,969	48,782	48,782	42,842
Other Revenues	99,460	69,928	95,242	95,000	98,826	98,826	81,982
Total Operating Revenues	1,939,637	1,951,911	2,129,372	2,229,716	2,325,105	2,325,105	2,370,548
	-12.73%	1%	9%	5%	4%	4%	2%
Operating Expenses							
Wastewater Collection	468,719	475,372	364,329	372,843	466,310	466,310	503,480
Wastewater Treatment	1,330,382	1,228,890	1,302,179	1,326,272	1,465,569	1,494,319	1,523,140
Depreciation	637,262	641,279	621,503	748,870	642,000	642,000	642,000
Total Operating Expenditures	2,436,363	2,345,541	2,288,011	2,447,985	2,573,879	2,602,629	2,668,620
	-3.96%	-4%	-2%	7%	5%	6%	3%
Net Operating Surplus/Deficit	(496,726)	(393,630)	(158,639)	(218,269)	(248,774)	(277,524)	(298,072)
Special Projects							
Other Non Operating Sources Or (Uses)							
Debt Payments							
State Revolving Fund Loan Payments	(363,571)	(363,591)	(363,591)	(363,591)	(363,607)	(363,607)	(363,591)
CSCDA Revenue Bond Payments	(222,603)	(224,579)	(226,235)	(222,665)	(223,813)	(223,813)	(224,603)
USDA Loan Payment	(106,369)	(106,358)	(106,204)	(106,411)	(106,364)	(106,364)	(106,370)
Cost of Issuance & Fees	(1,797)	(879)	(1,422)	(1,410)	(1,800)	(1,800)	(1,800)
Subtotal Debt Related Costs	(694,339)	(695,407)	(697,452)	(694,077)	(695,583)	(695,583)	(696,364)
Equipment	(2,655)	-	-	(25,272)	(201,990)	(103,020)	(21,000)
Total Other Non Operating Activities	(696,994)	(695,407)	(697,452)	(719,349)	(897,573)	(798,603)	(717,364)
Transfers From or (To) Other Funds							
Wastewater Capital (13)	(113,035)	(45,702)	56,710	-	695,583	695,583	696,364
Wastewater Capital (13) equipment	-	-	-	-	-	103,020	6,000
General Fund (01) equipment	-	397,408	217,634	-	-	-	15,000
Auditors Adj. (Assets - Liabilities)	1,725,756	37,323	(39,756)	343,143	-	-	-
Add Back Non Cash Depreciation	637,262	641,279	621,503	748,870	642,000	642,000	642,000
Net All Transfers & Adjustments	2,249,983	1,030,308	856,091	1,092,013	1,337,583	1,440,603	1,359,364
Net Fund Surplus or (Deficit)	1,056,263	(58,729)	-	154,395	191,236	364,476	343,928
Beginning Working Capital	(1,029,495)	26,772	-	-	-	154,395	518,871
Ending Working Capital Operations	26,768	(31,955)	-	154,395	191,236	518,871	862,799
Ending Working Capital WWTP CIP			-	1,728,623	563,996	1,067,854	923,767
Total Ending Working Capital for Operations and CIP Funds			-	1,883,019	755,232	1,586,725	1,786,566

Working Capital Allocation to Reserves				
Operating Reserve - 20% of Expenses			339,823	386,376
Required Debt Service Reserve			83,676	94,312
Operating & Capital Contingency			(111,018)	(256,275)
Capital Reserve for future projects			1,570,538	530,818
Working Capital Allocation			1,883,019	755,231

Wastewater CIP

Sources and Uses

	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
Operating Revenues							
Connection/Impact Fees	113,035	(33,293)	69,984	1,769,763	369,202	292,673	2,355,976
Total Operating Revenues	113,035	(33,293)	69,984	1,769,763	369,202	292,673	2,355,976
Operating Expenses		12,819					
Total Operating Expenditures	-	12,819	-				
Net Operating Surplus/Deficit	113,035	(46,112)	69,984	1,769,763	369,202	292,673	2,355,976
Other Non Operating Sources Or (Uses)							
Interest Earnings	-	410	3,856	4,523	-	1,303	1,300
Capital Improvements							
Collection	-	-	(1,500)	(1,500)	(230,000)	(17,000)	(724,000)
Treatment	-	-	(15,630)	(44,163)	(520,000)	(139,142)	(1,060,000)
Subtotal Capital Improvements	-	-	(17,130)	(45,663)	(750,000)	(156,142)	(1,784,000)
Total Other Non Operating Activities	-	410	(13,274)	(41,140)	(750,000)	(154,839)	(1,782,700)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	(113,035)	45,702	(56,710)	-	(695,583)	(695,583)	(696,363)
Wastewater Operations (03) equipment						(103,020)	(6,000)
General Fund (01) equipment							(15,000)
Net All Transfers	(113,035)	45,702	(56,710)	-	(695,583)	(798,603)	(717,363)
Net Fund Surplus or (Deficit)	-	(0)	0	1,728,623	(1,076,381)	(660,769)	(144,087)
Beginning Working Capital	-	-	-	-	1,640,377	1,728,623	1,067,854
Ending Working Capital	-	(0)	0	1,728,623	563,996	1,067,854	923,767

Wastewater
System Capital Improvements

Fd Proj	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Adopted Budget FY 13-14	Revised Budget FY 13-14	Proposed Budget FY 14-15
Collection							
13 5326 GIS System	-	-	-	-	25,000	1,000	24,000
13 5328 Pine Street Lift Station	-	-	-	-	100,000	16,000	325,000
13 5437 Sewer System Assessment & Master	-	-	-	-	-	-	75,000
13 5452 Sewer Lateral Replacement	-	-	1,500	1,500	5,000	-	5,000
13 5483 Inflow & Infiltration Improvements	-	-	-	-	-	-	120,000
13 5527 E. Washington Sewer Trunk Line	-	-	-	-	-	-	50,000
13 5514 Palisades Lift Station Coating	-	-	-	-	100,000	-	125,000
Subtotal Wastewater Collection	-	-	1,500	1,500	230,000	17,000	724,000
Treatment							
13 5480 Grit Removal Unit	-	-	-	-	-	-	50,000
13 5493 VFD Secondary Effluent Pumps	-	-	-	-	-	-	150,000
13 5494 Additional WWTP Alarms	-	-	-	-	30,000	-	-
13 5511 Aerator-Mixer for WWTP Effluent Storage Pond	-	-	15,630	28,683	-	-	-
13 5497 Filter Area Spiral Stairway	-	-	-	-	40,000	26,642	-
13 5512 Effluent Disposal Study	-	-	-	-	75,000	-	-
13 5518 New Effluent Storage Pond	-	-	-	-	325,000	82,500	825,000
13 5519 High School Reclaimed Water System Upgrade	-	-	-	-	50,000	30,000	15,000
13 5526 Roof over WWTP Lab	-	-	-	-	-	-	20,000
13 5513 Valve Demolition & Install New Gate Valve	-	-	-	15,480	-	-	-
Subtotal Wastewater Treatment	-	-	15,630	44,163	520,000	139,142	1,060,000
Total Wastewater Capital Improvements	-	-	17,130	45,663	750,000	156,142	1,784,000
Funding Sources for Wastewater Projects							
Wastewater Connection Fees	-	-	17,130	45,663	750,000	156,142	1,784,000
Total Funding Sources	-	-	17,130	45,663	750,000	156,142	1,784,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

Department: Public Works

Program: Wastewater Collection

Account Code: 03-4141

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	228,609	226,096	184,000	187,903	228,414	228,414	237,486
4302	OVERTIME	10,953	11,615	10,579	10,024	12,243	12,243	15,000
4303	FICA/MEDICARE	18,454	18,795	15,256	15,526	19,822	19,822	21,038
4308	PART-TIME SALARIES	512	2,518	2,459	2,679	3,868	3,868	3,849
4309	SPECIAL PAY	9,058	9,867	8,494	8,164	14,585	14,585	14,601
4310	PERS	56,973	55,474	40,260	36,116	53,294	53,294	60,690
4311	MEDICAL/DENTAL	32,004	46,495	38,973	38,053	51,886	51,886	56,806
4312	WORKERS COMP	11,616	11,169	9,089	11,336	14,018	14,018	15,758
4313	OTHER BENEFITS	(2,075)	1,273	611	(4,834)	1,031	1,031	852
SUBTOTAL		366,104	383,301	309,721	304,967	399,161	399,161	426,080
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	6,385	5,417	1,346	3,014	6,000	6,000	6,200
4402	CONTRACT SERVICES	26,640	16,911	18,349	19,312	19,600	19,600	22,600
4403	UTILITIES	24,452	15,636	5,687	6,529	6,100	6,100	6,200
4404	REPAIRS & MAINTENANCE	6,702	18,544	3,368	6,021	7,000	7,000	7,000
4405	TRAINING & SEMINARS: STAFF	2,234	373	422	548	1,000	1,000	1,000
4408	UNIFORM ALLOWANCE	860	876	1,104	1,022	1,100	1,100	1,100
4415	POSTAGE	35	50	-	-	50	50	50
4417	FUEL & OIL	2,267	860	2,372	2,986	1,800	1,800	7,000
4424	HEALTH & SAFETY	600	2,176	1,648	1,230	2,000	2,000	2,000
4430	DUES & SUBSCRIPTIONS	-	-	-	-	100	100	100
4431	FEES	2,707	1,468	2,839	1,521	2,850	2,850	2,000
4434	REPAIRS & MAINTENANCE	7,450	7,410	1,631	1,815	-	-	-
4650	TRAINING & SEMINARS: MGMT	133	-	-	-	1,000	1,000	1,000
4510	EQUIPMENT FUND RENTAL	18,750	22,350	15,842	23,878	18,549	18,549	21,150
SUBTOTAL		102,615	92,071	54,608	67,876	67,149	67,149	77,400
OTHER								
4505	DEPRECIATION	140,711	148,984	129,547	257,737	150,000	150,000	150,000
4821	MISC FIELD EQUIPMENT	2,655	340	-	-	-	-	15,000
4822	MISC OFFICE EQUIPMENT	-	-	-	-	2,500	2,500	-
4823	COMPUTER EQUIPMENT	-	-	-	-	990	990	-
SUBTOTAL		143,366	149,324	129,547	257,737	153,490	153,490	165,000
TOTAL PROGRAM BUDGET		612,085	624,696	493,876	630,580	619,800	619,800	668,480

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	355,788	303,201	313,538	302,626	325,983	325,983	338,836
4302	OVERTIME	46,420	39,137	45,287	38,912	39,218	39,218	41,542
4303	FICA/MEDICARE	31,898	27,423	27,478	26,155	30,158	30,158	31,637
4308	PART TIME SALARIES	512	12,493	2,459	2,679	3,868	3,868	3,849
4309	SPECIAL PAY	18,854	14,156	10,286	10,630	25,159	25,159	29,325
4310	PERS	84,878	74,050	69,599	56,385	76,639	76,639	87,790
4311	MEDICAL/DENTAL	42,192	58,043	52,974	59,811	81,647	81,647	96,049
4312	WORKERS COMP	26,313	25,346	21,826	16,363	21,328	21,328	23,697
4313	OTHER BENEFITS	(3,529)	1,982	1,162	(7,889)	1,580	1,580	1,256
SUBTOTAL		603,326	555,830	544,609	505,672	605,580	605,580	653,981
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	139,218	135,169	222,008	249,877	200,000	200,000	205,150
4402	CONTRACT SERVICES:	103,563	139,142	137,174	122,170	182,310	211,060	211,000
	NPDES Studies	27,195	-	-	-	-	-	-
	Sludge Disposal	68,100	-	-	-	-	-	-
4403	ELECTRICITY	127,367	115,841	135,352	148,836	142,000	142,000	147,125
4404	REPAIRS & MAINTENANCE	49,678	57,820	47,430	38,061	75,400	75,400	50,000
4405	TRAINING & SEMINARS:	2,139	2,499	1,409	1,780	4,000	4,000	3,000
4408	UNIFORM ALLOWANCE	2,965	1,553	2,054	2,118	3,000	3,000	3,675
4415	POSTAGE	2,926	4,401	3,884	4,009	3,800	3,800	5,375
4417	FUEL & OIL	6,362	11,088	16,416	13,652	12,000	12,000	15,600
4424	HEALTH & SAFETY	1,266	1,064	1,212	2,292	1,300	1,300	2,000
4429	PHONE	3,409	-	-	-	6,100	6,100	-
4430	DUES & SUBSCRIPTIONS	585	269	612	70	650	650	1,300
4431	FEES	14,906	15,661	22,615	25,651	25,500	25,500	20,925
4434	REPAIRS & MAINTENANCE	2,959	18,001	2,405	3,948	-	-	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	69,866	60,752	58,425	52,869	60,000	60,000	54,000
4503	WATER/SEWER EXPENSE	-	-	4,261	435	1,000	1,000	1,000
4650	TRAINING & SEMINARS: MGMT	152	-	-	-	1,000	1,000	1,000
4510	EQUIPMENT FUND RENTAL	21,900	27,300	19,813	72,332	59,429	59,429	65,509
SUBTOTAL		727,056	673,059	757,570	820,600	859,989	888,739	869,159
OTHER								
4505	DEPRECIATION	496,551	491,955	491,956	491,133	492,000	492,000	492,000
4821	MISC FIELD EQUIPMENT	-	-	2,855	25,272	130,000	71,030	6,000
4822	MISC OFFICE EQUIPMENT	-	-	-	-	28,500	28,500	-
4823	COMPUTER EQUIPMENT	-	-	-	-	40,000	-	-
SUBTOTAL		496,551	491,955	494,811	516,405	690,500	591,530	498,000
TOTAL PROGRAM BUDGET		1,826,933	1,720,845	1,796,990	1,842,677	2,156,069	2,085,849	2,021,140

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 09-10	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 13-14	FY 14-15

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

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	1,797	1,747	1,422	1,410	1,800	1,800	1,800
4501	PRINCIPAL	345,294	358,624	371,123	379,194	392,265	392,265	405,569
4502	INTEREST	343,254	335,036	314,937	307,627	301,519	301,519	288,994
SUBTOTAL		690,345	695,406	687,482	688,231	695,583	695,583	696,363
TOTAL PROGRAM BUDGET		690,345	695,406	687,482	688,231	695,583	695,583	696,363

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Special Revenue Funds

The Special Revenue Funds for the FY 14-15 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 25 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 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 accounts 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 14-15 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 any Community Development Block Grants (CDBG) the City receives. This fund is overseen by the Planning and Building Department.

Quality of Life

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

Special Revenue Funds

Community Development Fund Program

This fund accounts for the repayments of late 1980's/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 is 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. This fund is overseen by the Planning and Building and Public Works Department.

Public Safety

This fund collects a 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 projected development. With the anticipation of fees from the Silver Rose and Indian Springs Resort expansion projects this fund will receive \$226,743 in one-time impact fees. This fund is overseen by the Police and Fire Departments.

Police Grants

Over the years, the Police Department has 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 In Lieu Fee

This fund collects an in-lieu fee from eligible downtown projects that cannot provide adequate on-site parking and is used for downtown parking needs. This fund is overseen by the Public Works Department.

Housing Grants

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

Special Revenue Funds**Housing Trust Fund**

This fund collects a fee on eligible development for affordable housing needs due to the impact of development. The projected revenue is based on development agreements and projected development. With the construction of the Indian Springs Resort expansion and Silver Rose Resort projects this fund will receive \$585,002 in one-time impact fees. This fund is overseen by the Planning and Building Department.

Abandoned 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 funds collect impact fees from specific properties when they are developed 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 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 filing an application for a land use entitlement with the City. 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 such as those related to General Plan amendments, zone changes, planned developments, development agreements, tentative tract and parcel maps, and sign programs are based on the direct costs required to review, check and inspect development applications plus applicable overhead costs. These fees are set and approved by City Council action. When an entitlement application has been processed 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 and repair only).

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