

Special Revenue Funds									
Sources and Uses									
Revenues	Expenses	Net Surplus /Deficit	Non-Operating	Net All Transfers	Net Suplus Deficit	Beg Fund Bal	End Fund Bal		
FY 14-15 Proposed Budget									
Special Revenue Funds									
Asset Forfeiture	25,000	3,200	21,800	-	-	60,114	81,914		
Gas Tax	140,661	37,500	103,161	(195,000)	(91,839)	104,653	12,814		
Mobile Home Park Programs	18,540	1,475	17,065	(7,520)	9,545	13,197	22,742		
Debt Service	-	-	-	342,643	-	-	-		
Silverado LAD	1,000	1,000	-	-	-	932	932		
Palisades LAD	1,550	1,550	-	-	-	1,271	1,271		
CDBG Programs	-	-	-	-	-	-	-		
Community Devt Program	35,700	53,750	(18,050)	(6,000)	(24,050)	149,512	125,462		
Public Safety Impact Fee	226,743	-	226,743	(212,322)	14,422	369,411	383,833		
Police Grants	120,940	42,440	78,500	(75,322)	3,178	11,078	14,256		
Parking In Lieu Fee	175	-	175	-	175	90,501	90,676		
Housing Grants	287,000	287,000	-	-	-	17,871	17,871		
Quality of Life Impact Fee	265,427	-	265,427	(171,321)	94,106	5,197	99,303		
Housing Trust	585,202	15,000	570,202	-	570,202	407,476	977,678		
Abandon Vehicle	6,050	-	6,050	(4,600)	1,450	20,378	21,828		
Fire Donation	-	-	-	-	-	949	949		
Recreation Donation	5,300	-	5,300	(5,300)	-	450	450		
Police Donation	-	-	-	-	-	11,851	11,851		
Traffic Signals	166,237	-	166,237	-	166,237	167,439	333,676		
Northwest Drainage	-	-	-	-	-	3,194	3,194		
Tree Mitigation	500	5,000	(4,500)	-	(4,500)	6,225	1,725		
City Hall	-	8,968	(8,968)	-	(8,968)	8,968	-		
Vamos Program	-	-	-	-	-	-	-		
MTC Grants	650,257	669,390	(19,133)	-	-	-	-		
Employee Future Benefits	200	-	200	19,133	650,000	200,195	850,395		
Total Special Funds	2,536,482	1,126,273	1,410,209	(342,643)	1,401,958	1,650,862	3,052,820		

Asset Forfeiture (11)

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
Revenues							
3100 Fines, Forfeitures & Penalties	18,976	9,450	7,532	35,539	31,000	31,000	25,000
3230 Other Grants	-	-	-	-	-	-	-
3251 Interest	-	-	37	21	-	-	-
Total Operating Revenues	18,976	9,450	7,569	35,560	31,000	31,000	25,000
Expenditures							
Police Services							
4116 4401 Material & Supply	200	-	11,356	1,114	12,000	8,800	-
4116 4404 Repairs & Mntc	-	-	416	562	500	500	-
4116 4433 Special Equipment	3,000	-	-	-	3,000	3,000	-
4116 4461 K-9 Program	-	-	-	-	-	3,200	3,200
4129 4401 Dispatch - Materials	-	-	194	-	250	250	-
Total Operating Expenditures	3,200	-	11,966	1,676	15,750	15,750	3,200
Net Operating Surplus/Deficit	15,776	9,450	(4,397)	33,884	15,250	15,250	21,800
Transfers From or (To) Other Funds							
Equipment Replacement Fund	-	-	-	(28,883)	-	-	-
Net All Transfers	-	-	-	(28,883)	-	-	-
Net Fund Surplus or (Deficit)	15,776	9,450	(4,397)	5,001	15,250	15,250	21,800
Beginning Fund Balance	19,034	34,810	44,260	39,863	2,000	44,864	60,114
Ending Fund Balance	34,810	44,260	39,863	44,864	17,250	60,114	81,914

Gas Tax (21)

Sources and Uses Summary

	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
Revenues							
3233 Gas Tax 2106	29,426	21,503	17,908	17,987	21,430	21,430	24,877
3234 Gas Tax 2107	35,500	42,866	35,070	38,073	37,349	37,349	31,699
3235 Gas Tax 2107.5	2,000	4,000	2,000	2,000	2,000	2,000	2,000
3251 Interest and Use of Property	-	-	58	135	-	-	150
3253 Gas Tax 2105	26,500	31,411	24,434	23,234	25,086	25,086	25,798
3224 State-Local Prop 42 Grant	44,000	-	-	-	-	-	-
3271 Gas Tax - HUT 2103	-	45,558	72,211	42,188	76,007	76,007	56,137
3289 Other Revenues	3,500	3,800	3,800	-	-	-	-
Total Operating Revenues	140,926	149,137	155,481	123,617	161,872	161,872	140,661
Expenditures							
4451 4403 Utilities - Street Lights	35,479	35,759	35,931	32,540	37,500	37,500	37,500
Total Operating Expenditures	35,479	35,759	35,931	32,540	37,500	37,500	37,500
Net Operating Surplus/Deficit	105,447	113,378	119,550	91,077	124,372	124,372	103,161
Transfers From or (To) Other Funds							
3299 General Fund							
4700 4799 General Fund	(84,171)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)	(195,000)
Net All Transfers	(84,171)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)	(195,000)
Net Fund Surplus or (Deficit)	21,276	33,378	24,550	(3,923)	29,372	29,372	(91,839)
Beginning Fund Balance	-	21,276	54,654	79,204	68,554	75,281	104,653
Ending Fund Balance	21,276	54,654	79,204	75,281	97,926	104,653	12,814

MTC GRANTS (25)

Sources and Uses Summary

	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
Revenues							
3225 MTC Street allocations		26,869	33,131	44,691	24,000	19,482	105,867
3230 MTC Bridge Grant	-	-	-	41,695	319,000	150,000	544,390
Total Operating Revenues	-	26,869	33,131	86,386	343,000	169,482	650,257
Expenditures							
4994 4915 Other CIP Project Imp		26,869	34,408	1,177		-	125,000
5518 4905 Berry Street Bridge Repl					319,000	150,000	544,390
4122 4915 ADA Curb Ramp Imp				40,518	28,000	23,368	-
Total Operating Expenditures		26,869	34,408	41,695	347,000	173,368	669,390
Net Operating Surplus/Deficit	-	-	(1,277)	44,691	(4,000)	(3,886)	(19,133)
<i>Other Non Operating Sources Or (Uses)</i>							
Total Other Non Operating Activities	-	-	1,277	-	-	-	-
Transfers From or (To) Other Funds							
3299 General Fund				(44,691)	4,000	3,886	19,133
Net All Transfers	-	-	-	(44,691)	4,000	3,886	19,133
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Mobile Home Park Programs (27)

Sources and Uses Summary

	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
Revenues							
3215 Interest Earnings	-	-	-	12	-	-	-
3270 Inspection Fees	4,705	4,705	4,705	7,940	7,940	7,940	7,940
3282 Rent Stabilization Fees	9,900	7,665	3,300	10,400	10,600	10,600	10,600
3282 Reimbursement for Arbitration Services [3]			10,201	-	-	-	-
Total Operating Revenues	14,605	12,370	18,206	18,352	18,540	18,540	18,540
Expenditures							
4610 4402 Contract Services	443	35,254	16,420	960	-	-	-
4610 4415 Postage & Reproduction					200	200	200
4610 4431 Fees - To State	1,275	1,275	1,275	1,275	1,275	1,275	1,275
Total Operating Expenditures	1,718	36,528	17,695	2,235	1,475	1,475	1,475
Net Operating Surplus/Deficit	12,887	(24,158)	511	16,117	17,065	17,065	17,065
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	-	(2,500)	(5,407)	(3,000)	(2,520)	(2,520)	(2,520)
4700 4799 General Fund for Inspections by City Building	(5,000)	(8,000)	-	(8,000)	(6,465)	(6,465)	(5,000)
3299 Community Fund							
Net All Transfers	(5,000)	(10,500)	(5,407)	(11,000)	(8,985)	(8,985)	(7,520)
Net Fund Surplus or (Deficit)	7,887	(34,658)	(4,896)	5,117	8,080	8,080	9,545
Beginning Fund Balance	31,667	39,554	4,896	-	-	5,117	13,197
Ending Fund Balance	39,554	4,896	-	5,117	8,080	13,197	22,742

Debt Service (30)
Sources and Uses Summary

	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
Revenues							
3251 Interest	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-
Expenditures							
4430 4402 Contract Services	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	-	-	-	-
Other Non Operating Sources Or (Uses)							
Debt Service							
4430 4501 Principal	(232,385)	(355,760)	(372,618)	(255,754)	(130,457)	(130,457)	(136,994)
4430 4502 Interest	(268,021)	(255,925)	(239,068)	(221,411)	(212,186)	(212,186)	(205,649)
Total Other Non Operating Activities	(500,406)	(611,685)	(611,686)	(477,165)	(342,643)	(342,643)	(342,643)
Transfers From or (To) Other Funds							
3299 General Fund	-	523,764	606,405	424,057	29,188	29,188	-
3299 Quality of Life Fund	202,674	12,749	-	4,311	156,728	156,728	171,321
3299 Public Safety Fund	299,439	75,172	3,574	48,797	156,727	156,727	171,322
Net All Transfers	502,113	611,685	609,979	477,165	342,643	342,643	342,643
Net Fund Surplus or (Deficit)	1,707	-	(1,707)	-	-	-	-
Beginning Fund Balance	(0)	1,707	1,707	-	(0)	-	-
Ending Fund Balance	1,707	1,707	0	-	(0)	-	-

Silverado Landscape Maintenance (33)

Sources and Uses Summary

	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
Revenues							
3399 Assessments	1,000	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	2	-	-	-	-	-	-
Total Operating Revenues	1,002	1,000	1,000	1,000	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	425	425	424	469	950	950	950
4167 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	425	425	424	469	1,000	1,000	1,000
Net Operating Surplus/Deficit	577	575	576	531	-	-	-
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)	577	(1,800)	(903)	531	-	-	-
Beginning Fund Balance	2,527	3,104	1,304	401	401	932	932
Ending Fund Balance	3,104	1,304	401	932	401	932	932

Palisades Landscape Maintenance (35)

Sources and Uses Summary

	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
Revenues							
3399 Assessments	1,558	1,540	1,488	700	1,540	1,540	1,540
3251 Other Revenues	2	2	1	-	10	10	10
Total Operating Revenues	1,560	1,542	1,489	700	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	671	50	15	(748)	900	900	800
4168 4403 Utilities	-	614	634	661	600	600	700
4168 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	671	664	649	(87)	1,550	1,550	1,550
Net Operating Surplus/Deficit	889	878	840	787	-	-	-
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)	889	(1,497)	(352)	787	-	-	-
Beginning Fund Balance	1,444	2,333	836	484	484	1,271	1,271
Ending Fund Balance	2,333	836	484	1,271	484	1,271	1,271

CDBG (38)
Sources and Uses Summary

	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
Revenues							
Grants							
3230 CDBG MHP Grant	-	-	-	-	46,073	46,073	-
Total CDBG Grant	-	-	-	-	46,073	46,073	-
Total Operating Revenues	-	-	-	-	46,073	46,073	-
Expenditures							
CDBG Grant							
4601 4402 Administration	-	-	-	-	44,950	44,950	-
Total Operating Expenditures	-	-	-	-	44,950	44,950	-
Net Operating Surplus/Deficit	-	-	-	-	1,123	1,123	-
Transfers From or (To) Other Funds	-						
4700 4799 General Fund For Planning	-	-	(187)	-	(1,123)	(1,123)	-
Net All Transfers	-	-	(187)	-	(1,123)	(1,123)	-
Net Fund Surplus or (Deficit)	-	-	(187)	-	-	-	-
Beginning Fund Balance	187	187	187	-	-	-	-
Ending Fund Balance Available	187	187	-	-	-	-	-

Community Development Program (39)

Sources and Uses Summary

	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
Revenues							
3251 1990's Loan and Investment Interest	14,796	51,585	41,932	49,329	10,320	10,320	8,400
3289 1990's Rehabilitation Loans	35,020	22,967	34,058	24,451	22,800	24,800	27,300
Total Operating Revenues	49,816	74,552	75,990	73,780	33,120	35,120	35,700
Expenditures							
4122 4402 Contract Svs - Streets Low Income Housing Programs	-	1,277	68,588	1,101	52,000	52,000	-
4615 4402	116,163	85,685	-	41,580	66,200	66,200	53,750
39 4479 Community Programs	-	-	10,000	-	-	-	-
Total Operating Expenditures	116,163	86,962	78,588	42,681	118,200	118,200	53,750
Net Operating Surplus/Deficit	(66,347)	(12,410)	(2,598)	31,099	(85,080)	(83,080)	(18,050)
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	(53,267)	(90,141)	(49,000)	(136,121)	(6,000)
4700 3299 In Lieu Fund (78)	-	-	14,494	-	-	-	-
Net All Transfers	-	-	(38,773)	(90,141)	(49,000)	(136,121)	(6,000)
Net Fund Surplus or (Deficit)	(66,347)	(12,410)	(41,371)	(59,042)	(134,080)	(219,201)	(24,050)
Beginning Fund Balance	547,883	481,536	469,126	427,755	276,490	368,713	149,512
Ending Fund Balance Available	481,536	469,126	427,755	368,713	142,410	149,512	125,462

Public Safety (40)

Sources and Uses Summary

	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
Revenues							
3251 Interest	-	-	-	-	-	-	-
Total Operating Revenues	58,817	14,627	5,014	210,269	473,336	473,336	226,743
Expenditures							
4402 Contract Services						-	-
Total Operating Expenditures	-	12,000	-	-	-	-	-
Net Operating Surplus/Deficit	58,817	2,627	5,014	210,269	473,336	473,336	226,743
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)	(108,100)	-	-	-	(47,000)	(70,230)	(11,000)
4700 4799 General Fund					(38,540)	(38,540)	(30,000)
4700 4799 Debt Service Fund (30)	(399,439)	(75,172)	(5,014)	(48,797)	(156,627)	(156,627)	(171,322)
Net All Transfers	(507,539)	(75,172)	(5,014)	(48,797)	(242,167)	(265,397)	(212,322)
Net Fund Surplus or (Deficit)	(448,722)	(72,545)	-	161,472	231,169	207,939	14,422
Beginning Fund Balance	521,267	72,545	-	-	152,630	161,472	369,411
Ending Fund Balance	72,545	-	-	161,472	383,799	369,411	383,833

Police Grants (41)
Sources and Uses Summary

	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
Revenues							
3358 State COPS Grant	100,000	100,559	-	100,000	100,000	100,000	100,000
3225 State Gang Violence Reimbursement - Juvenile	10,409	-	14,990	8,484	8,440	8,440	8,440
3361 Diversion	-	-	-	12,500	-	-	12,500
3251 Interest	-	-	152	-	-	-	-
3289 Other Revenues - ADJ Gang	-	-	112,114	-	-	-	-
Total Operating Revenues	110,409	100,559	127,256	120,984	108,440	108,440	120,940
Expenditures							
4659 4433 COPS Programs	33,442	37,439	21,172	21,186	8,672	8,672	9,000
4659 4433 GANG Grant Program	5,000	-	-	-	8,440	8,440	8,440
4659 4433 Juvenile Diversion	-	-	-	-	12,500	12,500	25,000
Total Operating Expenditures	38,442	37,439	21,172	21,186	29,612	29,612	42,440
Net Operating Surplus/Deficit	71,967	63,120	106,084	99,798	78,828	78,828	78,500
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(60,000)	(78,910)	(70,000)	(70,387)	(75,322)	(75,322)	(75,322)
4700 4799 General Fund - Adj Prior Years	-	-	(21,181)	(9,232)	-	(70,000)	-
Net All Transfers	(60,000)	(78,910)	(91,181)	(79,619)	(75,322)	(145,322)	(75,322)
Net Fund Surplus or (Deficit)	11,967	(15,790)	14,903	20,179	3,506	(66,494)	3,178
Beginning Fund Balance	46,313	58,280	42,490	57,393	-	77,572	11,078
Ending Fund Balance	58,280	42,490	57,393	77,572	3,506	11,078	14,256

Parking In Lieu Fee (55)
Sources and Uses Summary

	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
Revenues							
3261 Parking In Lieu Fee	1,457	15,178		-	-	-	-
3251 Interest	-	-	85	175	-	-	175
Total Operating Revenues	1,457	15,178	85	175	-	-	175
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	1,457	15,178	85	175	-	-	175
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	1,457	15,178	85	175	-	-	175
Beginning Fund Balance	73,606	75,063	90,241	90,326	90,326	90,501	90,501
Ending Fund Balance	75,063	90,241	90,326	90,501	90,326	90,501	90,676

Housing Grants (76)
Sources and Uses Summary

	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
Revenues							
3278 HOME Grant	1,271,684	480	11,808	5,583	-	-	287,000
Total Operating Revenues	1,271,684	480	11,808	5,583	-	-	287,000
Expenditures							
4616 HOME Rehab							287,000
4616 HOME - Palisades	1,246,643	-	-	-	-	-	-
Total Operating Expenditures	1,246,643	-	-	-	-	-	287,000
Net Operating Surplus/Deficit	25,041	480	11,808	5,583	-	-	-
Transfers From or (To) Other Funds							
3299 General Fund	-	-	-	-	-	-	-
4700 4799 General Fund	(25,041)	-	-	-	-	-	-
Net All Transfers	(25,041)	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	480	11,808	5,583	-	-	-
Beginning Fund Balance	-	-	480	12,288	12,288	17,871	17,871
Ending Fund Balance	-	480	12,288	17,871	12,288	17,871	17,871

Quality of Life (77)

Sources and Uses Summary

	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
Revenues							
3269 Quality of Life Fee	4,500	12,750	-	156,939	-	9,000	265,127
3251 Interest	-	-	-	297	-	-	300
Total Operating Revenues	4,500	12,750	-	157,236	-	9,000	265,427
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	4,500	12,750	-	157,236	-	9,000	265,427
Transfers From or (To) Other Funds							
4700 4799 Debt Service Fund (30)	(4,500)	(12,750)	-	(4,311)	(156,728)	(156,728)	(171,321)
Net All Transfers	(4,500)	(12,750)	-	(4,311)	(156,728)	(156,728)	(171,321)
Net Fund Surplus or (Deficit)	-	-	-	152,925	(156,728)	(147,728)	94,106
Beginning Fund Balance	-	-	-	-	156,728	152,925	5,197
Ending Fund Balance	-	-	-	152,925	-	5,197	99,303

Housing Trust Fund (78)
Sources and Uses Summary

	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
Revenues							
3250 Interest	2,494	-	115	182	-	-	200
3278 Developer In Lieu - Affordable Housing	800	-	-	4,529	334,002	334,002	585,002
Total Operating Revenues	3,294	-	115	4,711	334,002	334,002	585,202
Expenditures							
4615 4402 Calistoga Affordable Housing Services	-	-	27,912	23,125	20,000	20,000	15,000
Total Operating Expenditures	-	-	27,912	23,125	20,000	20,000	15,000
Net Operating Surplus/Deficit	3,294	-	(27,797)	(18,414)	314,002	314,002	570,202
Transfers From or (To) Other Funds							
4700 4799 CDBG Fund (39)	-	-	(14,494)	-	-	-	-
Net All Transfers	-	-	(14,494)	-	-	-	-
Net Fund Surplus or (Deficit)	3,294	-	(42,291)	(18,414)	314,002	314,002	570,202
Beginning Fund Balance	150,885	154,179	154,179	111,888	89,263	93,474	407,476
Ending Fund Balance	154,179	154,179	111,888	93,474	403,265	407,476	977,678

Abandoned Vehicle (79)

Sources and Uses Summary

	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
Revenues							
3790 Abandoned Vehicle Fees	4,668	8,530	2,806	4,743	2,500	2,500	6,000
3251 Interest	-	-	21	43	-	-	50
Total Operating Revenues	4,668	8,530	2,827	4,786	2,500	2,500	6,050
Expenditures							
4790 4402 Contract Services	-	2,357	327	-	-	-	-
Total Operating Expenditures	-	2,357	327	-	-	-	-
Net Operating Surplus/Deficit	4,668	6,173	2,500	4,786	2,500	2,500	6,050
Transfers From or (To) Other Funds							
4700 4799 General Fund	(4,350)	(4,600)	(6,900)	(4,600)	(4,600)	(4,600)	(4,600)
Net All Transfers	(4,350)	(4,600)	(6,900)	(4,600)	(4,600)	(4,600)	(4,600)
Net Fund Surplus or (Deficit)	318	1,573	(4,400)	186	(2,100)	(2,100)	1,450
Beginning Fund Balance	24,801	25,119	26,692	22,292	18,190	22,478	20,378
Ending Fund Balance	25,119	26,692	22,292	22,478	16,090	20,378	21,828

Fire Donation (86)
Sources and Uses Summary

	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
Revenues							
3291 Donations	-	-	-	298	-	-	-
3251 Interest	-	-	1	2	-	-	-
Total Operating Revenues	-	-	1	300	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	1	300	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	1	300	-	-	-
Beginning Fund Balance	648	648	648	649	748	949	949
Ending Fund Balance	648	648	649	949	748	949	949

Recreation Donation (87)

Sources and Uses Summary

	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
Revenues							
3291 Donations	9,320	11,553	7,491	4,294	5,000	8,300	5,300
3251 Interest	5,189	-	-	-	-	-	-
Total Operating Revenues	14,509	11,553	7,491	4,294	5,000	8,300	5,300
Expenditures							
4152 4401 Materials & Supplies	8,403	2,023	4,720	196	-	-	-
4152 4402 Contract Services	-	1,820	-	-	-	-	-
4155 4410 Advertising	-	-	255	-	-	-	-
Total Operating Expenditures	8,403	3,843	4,975	196	-	-	-
Net Operating Surplus/Deficit	6,106	7,710	2,516	4,098	5,000	8,300	5,300
Transfers From or (To) Other Funds							
4700 4799 General Fund	(12,000)	(10,704)	(2,061)	(3,948)	(5,000)	(8,000)	(5,300)
Net All Transfers	(12,000)	(10,704)	(2,061)	(3,948)	(5,000)	(8,000)	(5,300)
Net Fund Surplus or (Deficit)	(5,894)	(2,994)	455	150	-	300	-
Beginning Fund Balance	8,433	2,539	(455)	-	-	150	450
Ending Fund Balance	2,539	(455)	-	150	-	450	450

Police Donation (88)

Sources and Uses Summary

	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
Revenues							
3291 Donations	250	449	125	-	-	-	-
3251 Interest	-	-	11	23	-	-	-
Total Operating Revenues	250	449	136	23	-	-	-
Expenditures							
4116 4401 Materials & Supplies	81	344	-	-	-	-	-
Total Operating Expenditures	81	344	-	-	-	-	-
Net Operating Surplus/Deficit	169	105	136	23	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	169	105	136	23	-	-	-
Beginning Fund Balance	11,418	11,587	11,692	11,828	11,878	11,851	11,851
Ending Fund Balance	11,587	11,692	11,828	11,851	11,878	11,851	11,851

Traffic Signals (90)

Sources and Uses Summary

	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
Revenues							
3269 Traffic Signals Impact Fee	-	14,611	-	-	4,051	4,051	165,937
3251 Interest	-	-	153	317	-	300	300
Total Operating Revenues	-	14,611	153	317	4,051	4,351	166,237
Expenditures							
Total Operating Expenditures	-	64	-	-	-	-	-
Net Operating Surplus/Deficit	-	14,547	153	317	4,051	4,351	166,237
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	14,547	153	317	4,051	4,351	166,237
Beginning Fund Balance	148,071	148,071	162,618	162,771	126,771	163,088	167,439
Ending Fund Balance	148,071	162,618	162,771	163,088	130,822	167,439	333,676

Northwest Drainage (94)
Sources and Uses Summary

	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
Revenues							
3289 Development Reimbursement	492	-	-	37	245	245	-
3251 Interest	-	-	3	5	-	-	-
Total Operating Revenues	492	-	3	42	245	245	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	492	-	3	42	245	245	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	492	-	3	42	245	245	-
Beginning Fund Balance	2,412	2,904	2,904	2,907	2,944	2,949	3,194
Ending Fund Balance	2,904	2,904	2,907	2,949	3,189	3,194	3,194

Employee Future Benefits (96)

Sources and Uses Summary

	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
Revenues							
3289 Other Revenues	-	-	-	-	-	-	-
3251 Interest	-	-	-	195	-	-	200
Total Operating Revenues	-	-	-	195	-	-	200
Expenditures							
Total Operating Expenditures		-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	195	-	-	200
Transfers From or (To) Other Funds							
3299 General Fund	-	-	-	100,000	100,000	100,000	650,000
Net All Transfers	-	-	-	100,000	100,000	100,000	650,000
Net Fund Surplus or (Deficit)	-	-	-	100,195	100,000	100,000	650,200
Beginning Fund Balance	-	-	-	-	100,000	100,195	200,195
Ending Fund Balance	-	-	-	100,195	200,000	200,195	850,395

City Hall (CH)
Sources and Uses Summary

	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
Revenues							
3251 Interest		-	41	27	-	-	-
Total Operating Revenues	-	50,584	41	27	-	-	-
Expenditures			18,588	18,096	-	5,000	8,968
Total Operating Expenditures		-	18,588	18,096	-	5,000	8,968
Net Operating Surplus/Deficit	-	50,584	(18,547)	(18,069)	-	(5,000)	(8,968)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	50,584	(18,547)	(18,069)	-	(5,000)	(8,968)
Beginning Fund Balance	-	-	50,584	32,037	-	13,968	8,968
Ending Fund Balance	-	50,584	32,037	13,968	-	8,968	-

Tree Mitigation (TR)

Sources and Uses Summary

	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
Revenues							
3289 Other Revenues	4,200	300	5,160	2,370	500	500	500
3251 Interest	360	-	20	34	-	-	-
Total Operating Revenues	4,560	300	5,180	2,404	500	500	500
Expenditures	4,200		4,860	6,760	5,000	5,000	5,000
Total Operating Expenditures	4,200	-	4,860	6,760	5,000	5,000	5,000
4123 4402							
Net Operating Surplus/Deficit	360	300	320	(4,356)	(4,500)	(4,500)	(4,500)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	360	300	320	(4,356)	(4,500)	(4,500)	(4,500)
Beginning Fund Balance	14,101	14,461	14,761	15,081	7,831	10,725	6,225
Ending Fund Balance	14,461	14,761	15,081	10,725	3,331	6,225	1,725

Vamos Program (VP)

Sources and Uses Summary

	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
Revenues							
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	2,152	-	-	-
Ending Fund Balance	-	2,150	2,152	-	-	-	-

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 \$11,000 for the purchase of a 45 pound washer extractor. The General Fund will transfer \$117,872 to this fund for debt service payments and for the replacement of equipment. This fund will have a fund balance of \$384,597 at the end of fiscal year 2014-15 for unanticipated expenditures and reserves.

Equipment Replacement 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							
3302 Equipment Mntc & Operations	186,808	248,658	168,868	328,839	260,118	289,923	294,685
3303 Computer System	58,992	58,998	40,342	82,239	82,143	91,555	93,058
3290 Gas & Oil Payments	629	-	4,571	6,945	600	600	-
3291 Donations - Police Trust/Fire Association	-	14,000	6,000	7,000	-	-	-
3289 Other Revenues	-	7,378	4,211	-	-	4,465	-
Total Operating Revenues	246,429	329,034	223,992	425,023	342,861	386,543	387,743
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	60,354	105,714	117,589	110,074	79,503	79,503	84,900
Depreciation	156,524	50,154	58,261	132,285	85,000	85,000	130,000
Total Equipment	216,878	155,868	175,850	242,359	164,503	164,503	214,900
Computer System Mntc & Replacement							
Contract Services	46,000	39,964	37,793	47,513	44,497	83,714	68,543
Depreciation	34,303	49,481	40,148	38,188	50,000	50,000	38,000
Total Computer System	96,490	94,629	77,941	85,701	94,497	133,714	106,543
Total Operating Expenditures	313,369	250,497	253,791	328,060	259,000	298,217	321,443
Net Operating Surplus/Deficit	(66,940)	78,536	(29,799)	96,963	83,861	88,326	66,300
Other Non Operating Sources Or (Uses)							
Interest Earnings	3	-	101	210	-	-	-
Sale of Property (Gain)	(657)	-	24,188	-	-	-	-
Grants	-	-	-	-	-	28,040	-
Lease Proceeds	-	248,460	-	-	-	-	-
Lease Payments & Other							
Lease Payments	(58,989)	(64,909)	(172,026)	(156,919)	(156,729)	(156,729)	(153,139)
Equipment Purchases							
Vehicles	-	(209,292)	-	(29,329)	(37,500)	(70,588)	(45,300)
Computer System	(5,704)	(11,516)	-	(16,431)	(49,100)	(49,100)	(61,840)
Miscellaneous Office	(603)	-	(34,256)	(23,884)	(35,200)	(51,554)	(82,000)
Sub Total Equipment	(6,307)	(220,808)	(34,256)	(69,644)	(121,800)	(171,242)	(189,140)
Total Other Non Operating Activities	(65,949)	(37,257)	(181,993)	(226,353)	(278,529)	(299,931)	(342,279)
Transfers From or (To) Other Funds							
Asset Forfeiture Fund (11)	-	-	-	28,883	-	-	-
Public Safety Fund (40)	108,101	-	-	-	47,000	70,230	11,000
General Fund	-	-	62,890	-	200,000	200,000	117,872
Auditors Adj. (assets- liabilities)	(122,879)	(90,003)	3,327	-	-	-	-
Add Back Depreciation	190,827	99,635	98,409	170,473	135,000	135,000	168,000
Net All Transfers	(280,713)	9,632	164,626	199,356	382,000	405,230	296,872
Net Fund Surplus or (Deficit)	(413,601)	50,911	(47,166)	69,966	187,332	193,625	20,893
Beginning Working Capital	509,968	96,367	147,278	100,112	50,155	170,079	363,704
Ending Working Capital	96,367	147,278	100,112	170,079	237,487	363,704	384,597

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	204	-	468	500	500	500
4402	CONTRACT SERVICES	10,760	-	-	-	250	250	250
4404	REPAIRS & MAINTENANCE	33,894	46,403	53,817	57,862	35,503	35,503	37,000
4415	POSTAGE & REPRODUCTION	-	-	131	-	250	250	150
4417	Fuel & Oil	1,788	-	10,968	8,184	-	-	-
4429	PHONE	13,912	56,558	41,119	42,718	43,000	43,000	47,000
4821	MISC FIELD EQUIPMENT	603	340	11,554	-	-	16,354	52,000
4822	MISC OFFICE EQUIPMENT	-	-	-	396	-	-	-
4823	VEHICLES	-	-	-	-	-	-	45,000
4515	EQUIPMENT REPLACEMENT	-	897	-	446	500	500	300
SUBTOTAL		60,957	105,714	117,589	110,074	80,003	96,357	182,200
OTHER								
4505	DEPRECIATION	156,524	50,154	58,261	132,285	85,000	85,000	130,000
SUBTOTAL		156,524	50,154	58,261	132,285	85,000	85,000	130,000
TOTAL PROGRAM BUDGET		217,481	155,868	175,850	242,359	165,003	181,357	312,200

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

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	-	-	-	-	-	-
	Web Redesign and Support	40,500	1,978	6,926	9,518	7,103	14,013
	IT Support	3,254	29,086	22,108	29,760	30,200	44,600
	Financial System Support	7,200	7,200	8,759	8,234	7,194	9,930
4820	VEHICLES	-	-	-	28,883	37,000	70,088
4822	MISC OFFICE EQUIPMENT	-	-	-	1,404	11,200	11,200
4823	MISC COMPUTER	5,704	4,933	10,376	15,027	49,100	61,840
	SUBTOTAL	62,187	45,148	48,169	92,826	141,797	214,102
OTHER							
4505	DEPRECIATION	34,303	49,481	40,148	38,188	50,000	50,000
	SUBTOTAL	34,303	49,481	40,148	38,188	50,000	50,000
	TOTAL PROGRAM BUDGET	96,490	94,629	88,317	131,014	191,797	264,102

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

OTHER							
4402	CONTRACT SERVICES	2,548	-				
4970-4432	Rental Payments - Copier/Printer/Fax/Scanner	18,223	12,752	46,245	44,802	43,171	42,000
4970-4432	Fire Engines, Vehicles & Computer Equipment - Suntrust	38,218	52,158	61,921	58,950	51,287	49,183
4970-4501	Fire Engines, Vehicles & Computer Equipment - Zion Principal			-	-	2,655	2,749
4970-4502	Fire Engines, Vehicles & Computer Equipment - Zion Interest			-	-	267	173
4975-4432	Police Vehicles & Computer Equipment - Suntrust			9,253	-	7,664	7,349
4970-4501	Police Vehicles & Computer Equipment - Zion Principal			-	-	9,031	9,350
4970-4502	Police Vehicles & Computer Equipment - Zion Interest			-	-	909	588
4116-4402	CAD/RMS System			23,880	23,884	24,000	24,000
4970-4502	Public Works Street Sweeper & Other Equipment - Zion Interest			-	-	3,818	2,471
4970-4501	Public Works Street Sweeper & Other Equipment - Zion Principal			54,607	53,167	37,927	39,276
SUBTOTAL		58,989	64,909	195,906	180,803	180,729	177,139
TOTAL PROGRAM BUDGET		58,989	64,909	195,906	180,803	180,729	177,139

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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 2014-15 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, facility improvements, recreational facilities, water and sewer improvements, pipelines, surveys, senior housing needs, ADA curb ramp compliance and replacement of culverts. 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 \$5,000 or more with an estimated useful life greater than three years.

In FY 2014-15 capital expenditures total \$6,904,042 consisting of \$312,984 in routine expenditures for property and equipment and \$6,591,058 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 2014-15 CIP Budget funds 36 projects. CIP projects are funded from a variety of sources including federal, state, regional and local resources. The General Fund will provide \$843,633; Wastewater Capital Fund \$1,784,000; Water Capital Fund \$201,000; Public Safety Impact Fund \$30,000; Measure A \$1,869,200; Safe Drinking Water California State Revolving Grant/Loan \$850,000; 2007 Bond Financing Proceeds \$254,000; Metropolitan Transportation Commission \$650,257; City Hall Donations \$8,968; Gas Tax \$100,000 for a total of \$6,591,058.

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

The FY 2014-15 Equipment and Information Technology Budget funds 16 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 \$136,877; Equipment Replacement Fund \$153,107; Public Safety Fund \$11,000; Water Connection Fees \$6,000 and Wastewater Connection Fees \$6,000 for a total of \$312,984.

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2014-15 through 2018-19

Dept	Funding Source	Project Name	Account #	2014-15	2015-16	2016-17	2017-18	2018-19	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	600,000					600,000
PW	Gas Tax	Pavement Maintenance	01-5402-4905-4915	100,000					100,000
PW	General Fund	Sidewalk Replacement	01-5530-4915	115,000					115,000
PW	General Fund	Sharpsteen Museum Roof	01-5502-4915	37,500					37,500
PW	General Fund	Culvert Repair Napa River	01-5522-4915	7,500					7,500
PW	Measure A	Culvert Repair Napa River	01-5522-4915	7,500					7,500
PW	Measure A	Culvert Repair Grant Street	01-5520-4915	375,000	-				375,000
PW	Measure A	Road to Feige Tank	01-5523-4915	10,000					10,000
PW	General Fund	Road to Feige Tank	01-5523-4915	10,000					10,000
PW	General Fund	Fuel Tank Removal	01-5524-4915	5,000					5,000
PW	Deutsch Proceeds	Monhoff & Recreation Improvements	01-5503	241,000					241,000
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	13,000					13,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2014-15 through 2018-19

Dept	Funding Source	Project Name	Account #	2014-15	2015-16	2016-17	2017-18	2018-19	Total
PW	General Fund	Community Cntr Roof Improvements	01-5469-4915	15,500					15,500
PW	DIF- Public Safety	Police Facility Improvements	01-5507-4915	30,000					30,000
PW	General Fund	GIS SURVEY	01-5326-4905	24,000					24,000
PW	General Fund	Fire Alarm System- City Hall	01-5525-4915	10,000					10,000
PW	City Hall Donations	City Hall Upgrades	CH-5501-4915	8,968					8,968
PW	Wastewater Connection Fees	GIS SURVEY	13-5326-4905	24,000					24,000
PW	Water Connection Fees	GIS SURVEY	12-5326-4905	24,000					24,000
PW	Wastewater Connection Fees	Pine Street Lift Station	13-5328	325,000					325,000
PW	Wastewater Connection Fees	Sewer Systems Assmt & Master Plan	13-5437	75,000	300,000				375,000
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	125,000					125,000
PW	Wastewater Connection Fees	Effluent Disposal Improvements	13-5493	150,000	100,000				250,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2014-15 through 2018-19

Dept	Funding Source	Project Name	Account #	2014-15	2015-16	2016-17	2017-18	2018-19	Total
PW	Wastewater Connection Fees	SCADA Drawing Update	13-5500	-	40,000				40,000
PW	Wastewater Connection Fees	New Effluent Storage Pond	13-5518	825,000					825,000
PW	Wastewater Connection Fees	Inflow & Infiltration Improvements	13-5483	120,000	120,000	120,000			360,000
PW	Wastewater Connection Fees	Grit Removal Unit	13-5480	50,000	250,000				300,000
PW	Wastewater Connection Fees	Roof WWTP Lab	13-5526-4915	20,000					20,000
PW	Wastewater Connection Fees	E Washington Sewer Trunk Line	13-5527-4915	50,000					50,000
PW	Wastewater Connection Fees	High School Reclaimed Water System Upgrade	13-5519-4915	15,000					15,000
PW	Measure A	Pipeline Myrtleale/Grant/Kimball	12-5227	151,700					151,700
PW	CDPH-SDW Grant	NBA Pump Station (Dwyer)	12-5418	850,000					850,000
PW	Water Connection Fees	Polybutylene Service Replacement	12-5416	-	125,000	75,000			200,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2014-15 through 2018-19

Dept	Funding Source	Project Name	Account #	2014-15	2015-16	2016-17	2017-18	2018-19	Total
PW	Water Connection Fees	Feige Tank Design and Replacement	12-5419	-	250,000	1,400,000			1,650,000
PW	Water Connection Fees	Automatic Meter Read Program	12-5476	-	125,000	50,000			175,000
PW	Water Connection Fees	Riverlea Pathway Water Line Relocation	12-5517	35,000					35,000
PW	Water Connection Fees	NBA Cathodic Protection	12-5509	30,000	150,000	90,000			270,000
PW	Measure A	Bypass Structure	12-5426	1,325,000					1,325,000
PW	Water Connection Fees	Treatment Security System	12-5459-4905	-	120,000				120,000
PW	Water Connection Fees	Pump Protection - Kimball	12-5429	-		25,000			25,000
PW	Water Connection Fees	Replace Water Mains	12-5490-4915	50,000	50,000	200,000			300,000
PW	Water Connection Fees	Water Valve Replacement	12-5513-4915	15,000	15,000	15,000			45,000
PW	Water Connection Fees	Cross-Connection Survey	12-5528	35,000	37,000	39,000	41,000	43,000	195,000
PW	Water Connection Fees	Feige Tank Altitude Valve	12-5529	-	30,000				30,000
PW	Water Connection Fees	Install NBA Flow Meter at Dunaweal	12-5530-4915	-	16,000				16,000
PW	Water Connection Fees	Water Sampling Stations	12-5420-4915	12,000					12,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2014-15 through 2018-19

Dept	Funding Source	Project Name	Account #	2014-15	2015-16	2016-17	2017-18	2018-19	Total
PW	MTC Grant	Bicycle Pedestrian	25-4994-4915	105,867					105,867
PW	General Fund	Bicycle Pedestrian	25-4994-4915	19,133					19,133
PW	MTC Grant	Berry Street Bridge Replacement	25-5518-4905	544,390	2,692,400				3,236,790
			TOTAL	6,591,058	4,425,400	2,019,000	41,000	43,000	13,119,458

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2014-15 through 2018-19

Dept	Funding Source	Project Name	Account #	2014-15	2015-16	2016-17	2017-18	2018-19	Total
		FUNDING SOURCE	FUND #						Total
		General Fund	01	843,633	-	-	-	-	843,633
		Wastewater	13	1,784,000	815,000	125,000	-	-	2,724,000
		Water	12	201,000	918,000	1,894,000	41,000	43,000	3,097,000
		DIF - Quality of Life	77	-	-	-	-	-	-
		DIF- Public Safety	40	30,000	-	-	-	-	30,000
		Measure A	12	1,869,200	-	-	-	-	1,869,200
		CDPH - SDW Grant	12	850,000	-	-	-	-	850,000
		USDA : Loan Proceeds	12	-	-	-	-	-	-
		Deutsch Proceeds	01	254,000	-	-	-	-	254,000
		MTC Grant	25	650,257	2,692,400	-	-	-	3,342,657
		State Grant	01	-	-	-	-	-	-
		Gas Tax	01	100,000	-	-	-	-	100,000
		CDBG	39	-	-	-	-	-	-
		City Hall Donations	CH	8,968	-	-	-	-	8,968
		Community Development Fund	39	-	-	-	-	-	-
		TOTAL	TOTAL	6,591,058	4,425,400	2,019,000	41,000	43,000	13,119,458

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Years 2014-15 through 2018-19									
Proj Type	Project Name	Funding Source	2014-15	2015-16	2016-17	2017-18	2018-19	TOTAL	Account #
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	56,532					56,532	30-4430
Repl	Server	Equipment Replacement Fund	18,000					18,000	15-4975-4823
Repl	Computers	Equipment Replacement Fund	10,000					10,000	15-4975-4823
Repl	Network Infrastructure	Equipment Replacement Fund	6,000					6,000	15-4975-4823
Repl	Anti Virus Network Mgmt 47 users- subscription	Equipment Replacement Fund	5,500					5,500	15-4975-4823
New	I Pads @ 620 7 pieces	General Fund	4,340					4,340	15-4975-4823
Repl	Tasers	Equipment Replacement Fund	14,000					14,000	15-4970-4821
New	Body Video	General Fund	6,000					6,000	15-4975-4822
New	2 Portable Radar Signs	General Fund	7,000					7,000	15-4970-4821
New	Small Compactor Roller	General Fund	15,000					15,000	03-4141-4821
New	Equipment Trailer	General Fund	4,005					4,005	02-4131-4821
New	Crack-Seal Machine	General Fund	20,000					20,000	15-4970-4821
Repl	Flow Meter	Water	6,000					6,000	02-4132-4821
Repl	Flow Meter	Wastewater	6,000					6,000	03-4142-4821
New	45 lb Washer Extractor	Public Safety Impact Fees	11,000					11,000	15-4970-4821
Repl	Patrol Vehicle	Equipment Replacement Fund	45,000					45,000	15-4970-4820
TOTAL			312,984	-	-	-	-	312,984	

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

Summary of Proposed Projects
Fiscal Years 2014-15 through 2018-19

Proj Type	Project Name	Funding Source	2014-15	2015-16	2016-17	2017-18	2018-19	TOTAL	Account #
		Equipment Replacement Fund	153,107	-	-	-	-	153,107	
		DIF - Public Safety Fund	11,000	-	-	-	-	11,000	
		Water Connection Fees	6,000	-	-	-	-	6,000	
		Wastewater Connection Fees	6,000	-	-	-	-	6,000	
		General Fund	136,877	-	-	-	-	136,877	
		TOTAL	312,984	-	-	-	-	312,984	

Debt Schedule
FY 2014-15

	Original Issue Amount	Balance 7/1/2014	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2015
WATER FUND						
CSCDA Water Revenue Bonds 2005D Issue Date: 11/8/2005 Principal Payments Due 10/1 'October 2037	\$ 5,290,000	\$ 4,020,000	\$ 185,000	\$ 176,003	\$ 361,003	\$ 3,835,000
USDA 2011 COP Issue Date: 2009 Principal Payments Due 07/12 ** Principal varies based on drawdowns	\$ 3,750,000	\$ 3,090,852	\$ 58,000	\$ 77,271	\$ 135,271	\$ 3,032,852
USDA 2008 COP (USDA Water Loan) Principal Payments Due 03/1 'March 1, 2048	\$ 2,511,170	\$ 1,862,556	\$ 31,000	\$ 81,487	\$ 112,487	\$ 1,831,556
TOTAL WATER DEBT	\$ 11,551,170	\$ 8,973,408	\$ 274,000	\$ 334,761	\$ 608,761	\$ 8,699,408
WWTP FUND						
CSCDA Wastewater Revenue Bonds 2001B Issued Date 7/30/2001 Principal payments Due 10/1 'October 2032	\$ 3,500,000	\$ 2,640,000	\$ 95,000	\$ 129,603	\$ 224,603	\$ 2,545,000
SWRCB-SR Loan Payments Due 10/30 'October 30, 2023	\$ 5,609,999	\$ 3,166,220	\$ 281,269	\$ 82,322	\$ 363,591	\$ 2,884,951
USDA Wastewater Loan Issue Date 5/18/2005 Principal payments Due 05/1 'May 1, 2045	\$ 2,028,500	\$ 1,813,400	\$ 29,300	\$ 77,070	\$ 106,370	\$ 1,784,100
TOTAL WWTP DEBT	\$ 11,138,499	\$ 7,619,620	\$ 405,569	\$ 288,994	\$ 694,563	\$ 7,214,051
EQUIPMENT REPLACEMENT FUND						
SUN TRUST LEASES						
(1) Fire Truck & Vehicles	\$ 641,900	\$ 205,509	\$ 48,110	\$ 8,422	\$ 56,532	\$ 157,399
(2) Water/Sewer Vehicles	\$ 100,000					\$ -
'March 1, 2018						
TOTAL EQUIPMENT FUND	\$ 741,900	\$ 205,509	\$ 48,110	\$ 8,422	\$ 56,532	\$ 157,399
GENERAL LONG TERM DEBT ACCOUNT GROUP						
Lease Payable - Zion 'July 15, 2016	\$ 248,460	\$ 104,573	\$ 51,374	\$ 3,233	\$ 54,607	\$ 53,198
Lease Payable-West America Pool, Fire, recreation, public works 'February 1, 2028	\$ 4,674,000	\$ 4,188,352	\$ 136,994	\$ 205,649	\$ 342,643	\$ 4,051,358
TOTAL LONG TERM DEBT	\$ 4,922,460	\$ 4,292,925	\$ 188,368	\$ 208,882	\$ 397,250	\$ 4,104,557
GRAND TOTAL	\$ 28,354,029	\$ 21,091,463	\$ 916,047	\$ 841,059	\$ 1,757,106	\$ 20,175,416

Non-Represented Employees
Salary Schedule FY 14-15

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$149,350	\$149,350
Administrative Analyst/Deputy City Clerk	14	\$54,011	\$65,651
Administrative Services Director	24	\$87,983	\$106,944
Aquatics/Recreation Manager	20	\$72,357	\$87,951
Associate Civil Engineer	22	\$79,799	\$96,997
Building Official	18	\$65,657	\$79,806
City Clerk	14	\$54,011	\$65,651
Community Resources Director	24	\$87,983	\$106,944
Executive Secretary	9	\$42,292	\$51,406
Fire Chief	24	\$87,983	\$106,944
Maintenance Superintendent	18.1	\$66,732	\$81,113
Planning and Building Manager	23	\$83,780	\$101,835
Planning and Building Director	24	\$87,983	\$106,944
Plant Superintendent	18.1	\$66,732	\$81,113
Police Chief	26	\$97,008	\$117,914
Police Lieutenant	23	\$83,780	\$101,835
Public Works Director/City Engineer	26	\$97,008	\$117,914
Senior Civil Engineer	23	\$83,780	\$101,835
Senior Planner	22	\$79,799	\$96,997

Calistoga Police Officers Association (CPOA)
Salary Schedule FY 14-15

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 14-15

Position Title	Range	Annual Salary	
		Beginning	Ending
FireFighter		\$60,024	\$72,965

Calistoga Public Employees Association (CPEA)
Salary Schedule FY 14-15

Position Title	Range	Annual Salary	
		Beginning	Ending
Account Clerk	5	\$39,480	\$47,996
Administrative Secretary	8.2	\$46,632	\$56,681
Administrative Analyst	12	\$55,572	\$67,545
Administrative Service Technician	12.1	\$56,148	\$68,252
Assistant Planner	13.3	\$60,084	\$73,036
Associate Planner	14.4	\$63,696	\$77,417
Building Inspector	14	\$61,260	\$74,459
Emergency Program Coordinator/ Administrative	14	\$61,260	\$74,459
Maintenance Technician I	7	\$43,548	\$52,940
Maintenance Technician II	9	\$48,012	\$58,364
Maintenance Technician III	11.4	\$55,020	\$66,884
Plant Operator I	8	\$45,696	\$55,540
Plant Operator II	10.2	\$51,420	\$62,501
Plant Operator III	12.3	\$57,252	\$69,584
Recreation Superintendent	17	\$70,908	\$86,176
Recreation Technician	7	\$43,548	\$52,940
Senior Account Clerk	9	\$48,012	\$58,364

Non-Represented Part-Time Employees
Salary Schedule FY 14-15

Position Title	Hourly Salary Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
Account Clerk	\$18.98	\$19.93	\$20.93	\$21.97	\$23.07
Paid Call Firefighter	\$13.42	\$14.09	\$14.80	\$15.54	\$16.31
Parking Enforcement Officer	\$9.97	\$10.47	\$10.99	\$11.54	\$12.12
Police Dispatcher	\$22.39	\$23.51	\$24.68	\$25.92	\$27.22
Facility Attendant (Opening)	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Facility Attendant (Closing)	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00
Head Life Guard	\$12.77	\$13.41	\$14.08	\$14.78	\$15.52
Life Guard I	\$10.00	\$10.50	\$11.03	\$11.58	\$12.16
Office Assistant II	\$14.34	\$15.06	\$15.81	\$16.60	\$17.43
Office Assistant I	\$11.24	\$11.80	\$12.39	\$13.01	\$13.66
Point of Sales	\$9.00	\$9.45	\$9.92	\$10.42	\$10.94
Recreation Coordinator	\$21.18	\$22.24	\$23.35	\$24.52	\$25.74
Senior Recreation Leader	\$16.30	\$17.11	\$17.97	\$18.86	\$19.81
Recreation Leader	\$11.00	\$11.55	\$12.13	\$12.73	\$13.37
Recreation Aide	\$9.00	\$9.45	\$9.92	\$10.42	\$10.94
Speciality Instructor II	\$20.00	\$25.00	\$30.00	\$35.00	\$40.00
Speciality Instructor I	\$14.00	\$16.00	\$18.00	\$20.00	\$22.00
Swim Instructor II	\$12.77	\$13.41	\$14.08	\$14.78	\$15.52
Swim Instructor I	\$10.00	\$10.50	\$11.03	\$11.58	\$12.16

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 30% of operating expenditures, in addition to the contingency or emergency reserve of 10%. In other funds, the use and amount of general reserves vary.

GLOSSARY OF BUDGET TERMS

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

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

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

Gross - Amount prior to any deductions.

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

Independent Auditor – an qualified independent accountant that is appointed by the City Council to annually audit the City accounting system and financial statements according to specific guidelines established by the Governmental Accounting Standards Board (GASB).

Infrastructure - A substructure or underlying foundation on which the continuance or growth of a community is dependent; such as streets, sidewalks, water system, wastewater system and storm drains.

Interfund Transfers - Movement of money from one fund to another within the City accounting and budget system.

Intergovernmental Revenue - Grants, entitlements and cost reimbursements from another federal, state or local government unit.

Internal Service Fund - A fund used to account for the services provided by one department/division to other departments on a cost reimbursement basis. The City uses an internal service fund for Equipment and computer systems replacement and maintenance.

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

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

GLOSSARY OF BUDGET TERMS

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

Net - Amount after consideration of any adjustments.

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

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

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

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

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

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

Program - A organizational unit that provides a service.

GLOSSARY OF BUDGET TERMS

Property Tax Rates – The various tax rates by different government agencies that are charged by the County Tax Collector and generate property taxes based on the net assessed valuation of real and personal property. This includes a statewide base rate of 1% of assessed valuation, which is allocated among the various local agencies – County, City, School District and Special Districts. Also includes additional rates, generally adopted by the voters in the applicable agencies after 1978, for debt service or other services. The City receives an estimated .15% portion of the 1% in basic property taxes paid by property owners.

Property Tax Revenue Allocation - The allocation of the 1% base rate to the County, City, School District and Special Districts on a complex formula determined by state law and known as the 'AB 8 formula'. This formula allocates annual property tax revenues in generally the same percentage as local agencies received in 1978 prior to the adoption of Proposition 13, Tax Reform Act. However, over the years, additional voter approved propositions and the State legislature have adjusted the formula. The last adjustment, Educational Revenue Augmentation Funds (ERAF) shifted an estimated 33% of the property tax from Cities, Counties and Special Districts to School Districts. The revenue is recorded in the General fund to fund general municipal services.

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

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

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

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

Proposition 98 – In 1990 the voters approved minimum annual funding from the State General fund for public schools and community colleges. This has an indirect affect of limiting State funds available for allocation to Cities and Counties.

GLOSSARY OF BUDGET TERMS

Proposition 111 – In 1990 the voters approved an increase in the State Gas tax and allocated a portion to Cities and Counties. In addition, modifications to Proposition 4 were approved.

Proposition 172 – In 1993 the voters approved a .5% increase in the Sales tax to be allocated to Cities (approximately 6% of total revenues generated) and Counties (94% of revenues) for Public Safety purposes.

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

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

Revenue - Increases in fund resources. Revenues include cash or equivalents from user service fees, taxes, permits, licenses, interest earnings and other sources. Revenue generally does not include bond or loan proceeds or transfers from other funds.

Revenue Bonds – Cities can pledge the restricted revenues of an enterprise system or other special fund to repay bonds or COPs for improvements. The City uses of revenue financing are for water and wastewater system improvements.

Revised Budget - The Adopted Budget adjusted during the year or at the Mid Year or Mid Term updates by City Council resolution.

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Sales Tax – A State and Local tax levied on generally retail sales, which a portion is allocated to the City under the 1955 Bradley-Burns Act. In Napa County the 2013 sales tax rate is 8.00%. The revenue from the sales tax rate is allocated as follows; 1% to the City based on sales within the City, .5% to the Napa County Flood Protection Authority on sales within the County, .25% for Statewide Transportation purposes, .5% for Local Public Safety to Counties and Cities, and 5.5% for the State. Changes in the local rate may be imposed by a vote for general (majority) or special purposes (two-thirds). The revenue is recorded in the General fund to fund general municipal services.

GLOSSARY OF BUDGET TERMS

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

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

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

Support Services - A grouping of administrative departments/divisions (City Manager, Legal Services, Finance, Non-Departmental and Risk Management) that support the operating departments, which provide direct services to the community.

Taxes - Compulsory charges levied by a government, through a vote of the people, on a specific basis or to a specific group of taxpayers to finance services performed for the common benefit. The taxes directly levied by the City are Transient Occupancy, Business License and Real Property Transfer. The tax revenue is part of the General fund and used for general city services.

Transfers From or To Other Funds – Approved transfers of money between funds to better account for the expenditure of funds.

Transient Occupancy Tax - This is a 12% local general tax on the rental of hotel, motel, Spa, Bed & Breakfast and other rentals of less than 30 days. The revenue is recorded in the General fund to fund general municipal services.

User Service Fees or Charges - Fees charged to users of a particular service provided by the City. Fees are established based upon cost recovery policy decisions reviewed on an annualized basis.

Utilities - A public service such as gas, electricity, phone, water, wastewater, refuse, cable or transit. The City owns, sets the rates and directly operates the water and wastewater utility services. The City contracts with the Napa County Transportation Planning Agency for the operation of the transit system. The City has a franchise agreement with a Comcast to provide cable services and is extensively regulated by Federal and State laws. The City is a member of the Upper Valley Joint Powers Authority, which provides refuse services, through a franchise agreement with a private firm. The gas, electricity and phone utilities are provided by private investor owned firms and are governed by the State Public Utilities Commission and State laws.

GLOSSARY OF BUDGET TERMS

Working Capital – A term used to express the cash or equivalents equity of a fund. It is determined by the current assets less the current liabilities. It provides a measure of resources available to be used in the current or next fiscal year. It is generally used to show the available resources in enterprise funds, such as the City’s water and wastewater funds. In the General and Special Revenue funds the fund balance is similar to working capital.