

City of Calistoga

Fiscal Year 14-15 Budget

General Fund
Sources and Uses

Actual FY 12-13	Final Budget FY 13-14	Actual FY 13-14	Adopted Budget FY 14-15	Actual 12/31/14	Budget Adj FY 14-15	Revised Budget FY 14-15
--------------------	-----------------------------	--------------------	-------------------------------	--------------------	------------------------	-------------------------------

Operating Revenues

Property Tax	1,685,766	1,670,750	1,718,854	1,705,214	880,427	-	1,705,214
Sales Tax	954,573	922,257	919,680	950,000	383,903	-	950,000
Transient Occupancy Tax	3,948,825	4,319,385	4,456,456	4,786,000	2,531,148	-	4,786,000
Other Taxes	326,308	325,302	384,488	332,100	105,711	-	332,100
Licenses and Permits	92,315	168,500	165,350	511,500	70,014	(400,000)	111,500
Fines, Forfeitures & Penalties	33,075	24,500	35,799	25,500	17,302	-	25,500
Interest and Use of Property	20,249	19,545	30,088	20,500	17,541	-	20,500
Revenues From Other Agencies	77,666	60,000	71,726	59,000	20,598	-	59,000
Grants - Operations	5,000	55,000	19,275	5,000	9,015	5,100	10,100
Charges for Services	778,797	986,082	1,046,620	1,579,400	443,342	(711,400)	868,000
Other Revenues	155,730	15,100	134,241	10,000	45,048	45,000	55,000
Total Operating Revenues	8,078,304	8,566,421	8,982,577	9,984,214	4,524,049	(1,061,300)	8,922,914

51%

Operating Expenditures

Support Services	1,405,992	1,586,278	1,352,524	1,697,210	699,257	5,000	1,702,210
City Council & City Clerk	176,052	162,502	121,047	138,281	61,114	2,800	141,081
Fire Services	841,996	948,016	884,603	938,893	470,645	37,957	976,850
Planning & Building	414,531	654,732	659,254	1,345,493	351,388	(722,000)	623,493
Police Services	2,184,026	2,304,342	2,141,507	2,261,115	1,126,678	-	2,261,115
Public Works	872,239	1,008,304	907,873	1,086,908	458,540	-	1,086,908
Recreation Services	497,407	596,891	544,889	611,474	264,234	5,000	616,474
Total Operating Expenditures	6,392,243	7,261,065	6,611,697	8,079,374	3,431,856	(671,243)	7,408,131

46%

Net Operating Surplus/ (Deficit)	1,686,061	1,305,356	2,370,880	1,904,840	1,092,193	(390,057)	1,514,783
---	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Other Sources

Deutsche Lease Financing	61,554	16,500	163,332	254,000			254,000
Grants - Improvements	-	15,805	15,690	392,500		41,418	433,918

Other Uses

Special Projects	21,643	78,157	68,734	6,000	7,232	6,067	12,067
Capital Improvement Projects							
Streets	-	16,805	23,606	1,134,000	29,615	(20,000)	1,114,000
Parks	-	42,950	4,974	-	-	-	-
Buildings	61,578	46,785	83,378	352,000	13,411	67,456	419,456
Other	5,874	127,200	65,787	115,000	42,639	62,138	177,138
Total Capital Projects	67,452	233,740	177,745	1,601,000	85,665	109,594	1,710,594

General Fund
Sources and Uses

	Actual FY 12-13	Final Budget FY 13-14	Actual FY 13-14	Adopted Budget FY 14-15	Actual 12/31/14	Budget Adj FY 14-15	Revised Budget FY 14-15
Transfers From or (To) Other Funds							
Gas Tax Fund	95,000	95,000	95,000	195,000	47,500	-	195,000
Public Safety Fund	-	38,540	55,285	30,000	-	-	30,000
Police Grants Fund	79,619	145,322	105,809	75,322	-	-	75,322
Recreation Donations	6,100	8,000	8,000	5,300	2,542	800	6,100
Mobile Home Park Fund	11,000	8,985	8,985	7,520	3,760	-	7,520
MTC Grants Fund	44,691	(3,886)	11,937	(19,133)	1,217	-	(19,133)
Prepayments	(53,405)	-	-	-	-	-	-
CDBG Fund	-	1,123	1,123	-	-	-	-
Abandoned Vehicle Fund	4,600	4,600	4,600	4,600	2,300	-	4,600
Adj. YE (Adj Trnsfrs- Auditors)	41,723	-	93,808	-	-	-	-
Advance to WWTP Operations	(241,511)	-	-	-	-	-	-
Water Conservation Program	-	-	-	-	-	(30,000)	(30,000)
Water Operations	-	(79,400)	(79,400)	(79,400)	(79,400)	-	(79,400)
Equipment Fund	-	(200,000)	(200,000)	(136,877)	(58,730)	(11,910)	(148,787)
Public Emp Retirement System	(50,000)	(50,000)	(50,000)	(500,000)	(250,000)	-	(500,000)
GASB 45 Retiree Benefits	(50,000)	(50,000)	(50,000)	(150,000)	(75,000)	-	(150,000)
Community Development Fund	90,141	93,792	104,142	6,000	5,693	6,067	12,067
Debt Service Fund	(424,056)	(29,188)	(29,190)	-	-	-	-
Net All Transfers	(446,097)	(17,112)	80,099	(561,668)	(400,119)	(35,043)	(596,711)
Net Fund Surplus or (Deficit)	1,212,423	1,008,652	2,383,522	382,672	599,177	(499,343)	(116,671)
Beginning Fund Balance	646,165	1,858,588	1,858,588	2,867,240	4,242,111		4,242,111
Ending Fund Balance	1,858,588	2,867,240	4,242,111	3,249,912	4,841,288		4,125,440
Fund Balance Allocation to Reserves							
Emergencies and General Contingency	1,858,588	2,867,240	4,242,111	2,749,912			3,625,440
General Liability Claims				500,000			500,000
***Total Reserves	1,858,588	2,867,240	4,242,111	3,249,912			4,125,440
***30% of Reserves Revised FY 14-15 Operating Expenditures \$7,408,131 is \$2,222,439							
Emergency & Contingency Reserves As A Percent of Operating Expenditures	29.1%	39.5%	64.2%	34.0%			48.9%
All Reserves As A Percent of Operating Expenditures - Policy 30%	29.1%	39.5%	64.2%	40.2%			55.7%

City of Calistoga

Fiscal Year 14-15 Budget

Water Operations Fund

Sources and Uses

	Actual FY 12-13	Final Budget FY 13-14	Actual FY 13-14	Adopted Budget FY 14-15	Actual 12/31/14	Budget Adj FY 14-15	Revised Budget FY 14-15
Operating Revenues							
Charges for Services							
Residential Sales	1,559,067	1,617,701	1,564,402	1,675,802	758,755	(198,445)	1,477,357
Transient Sales	340,283	360,290	367,250	373,231	191,651	(2,471)	370,760
Commercial Sales	274,035	312,661	311,665	323,843	164,884	(20,060)	303,783
Industrial Sales	87,487	85,829	82,659	88,926	42,787	(5,254)	83,672
Other Revenues	99,164	389,043	359,332	40,326	30,922	9,838	50,164
Total Operating Revenues	2,360,036	2,765,524	2,685,308	2,502,128	1,188,999	(216,392)	2,285,736
	5%	17%	14%	-7%	52%		-15%
Operating Expenses							
Water Distribution	483,857	545,082	503,968	548,707	225,443	-	548,707
Water Treatment	1,516,006	1,788,943	1,847,990	1,848,256	882,195	40,000	1,888,256
Water Conservation	19,199	48,485	32,604	57,767	56,073	30,000	87,767
Depreciation	535,752	460,000	391,774	425,000	-	-	425,000
Total Operating Expenditures	2,554,814	2,842,510	2,776,336	2,879,730	1,163,711	70,000	2,949,730
	-5%	11%	9%	4%	39%		6%
Net Operating Surplus/Deficit	(194,779)	(76,986)	(91,028)	(377,602)	25,288	(286,392)	(663,994)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	430	1,000	1,231	1,000	-	-	1,000
Napa County Measure A Funding	153,068	112,798	124,831	133,813	133,813	(133,813)	-
Debt Payments							
Cost of Issuance & Annual Fees	(4,578)	(10,000)	(3,739)	(5,000)	(7,386)	-	(5,000)
Loan Principal	(199,000)	(261,000)	(205,000)	(274,000)	(185,000)	-	(274,000)
Loan Interest	(279,249)	(358,291)	(265,241)	(335,192)	(130,433)	-	(335,192)
Equipment							
Equipment		(38,000)	(26,006)	(10,005)	-	-	(10,005)
Total Other Non Operating Activities	(329,329)	(553,493)	(373,924)	(489,384)	(189,006)	(133,813)	(623,197)
Transfers From or (To) Other Funds							
Water CIP (12)	(235,361)	629,291	473,980	614,192	322,819	-	614,192
Water CIP (12) equipment	-	38,000	26,006	6,000	-	-	6,000
General Fund	-	-	-	4,005	-	30,000	4,005
General Fund Subsidy	-	79,400	79,400	79,400	79,400	-	79,400
Auditors Adj. (Assets - Liabilities)	-	-	405,340	-	-	-	-
Add Back Non-Cash Depreciation	535,752	460,000	391,774	425,000	-	-	425,000
Net All Transfers	300,391	1,206,691	1,376,500	1,128,597	402,219	30,000	1,128,597
Net Fund Surplus or (Deficit)	(223,717)	576,212	911,548	261,611	238,501	(390,205)	(158,594)
Beginning Working Capital	223,717	-	-	576,212	911,548		911,548
Ending Working Capital Operations	(0)	576,212	911,548	837,823	1,150,049		752,954
Ending Working Capital CIP Water	(240,570)	336,599	646,189	664,147	275,241	-	(123,210)
Total Ending Working Capital for Operations and CIP Funds	(240,570)	912,811	1,557,737	1,501,970	1,425,291	-	629,744
Working Capital Allocation to Reserves							
Operating Reserve - 20%	399,973	466,805	470,391	479,393			487,393
Required Debt Service Reserve	72,108	93,572	72,108	118,346			93,572
Operating Contingency	(495,191)	(460,678)	226,514	(13,769)			48,781
Capital Reserve for Future Projects	(217,459)	813,112	788,724	918,000			-
Working Capital Allocation	(240,570)	912,811	1,557,737	1,501,970	-	-	629,744

Water CIP

Sources and Uses

	Actual FY 12-13	Final Budget FY 13-14	Actual FY 13-14	Adopted Budget FY 14-15	Actual 12/31/14	Budget Adj FY 14-15	Revised Budget FY 14-15
Operating Revenues							
Connection/Impact Fees	48,545	1,494,597	1,501,486	1,287,948	58,582	(1,222,947)	65,001
Total Operating Revenues	48,545	1,494,597	1,501,486	1,287,948	58,582	(1,222,947)	65,001
Operating Expenses							
Total Operating Expenditures							
Net Operating Surplus/Deficit	48,545	1,494,597	1,501,486	1,287,948	58,582	(1,222,947)	65,001
Other Non Operating Sources Or (Uses)							
Interest Earnings	370	500	2,433	500	180	-	500
Napa County Measure A	455,000	80,833	103,364	1,476,700	27,500	35,000	1,511,700
Other Grants/Loans	-	-	-	850,000	-	-	850,000
Other Sources and Uses	-	-	-	-	-	20,000	20,000
Debt Proceeds - USDA I Loan	2,369,640	172,492	675,866	-	-	-	-
Debt Payments							
Principal	(56,000)	(57,000)	(57,000)	(58,000)	(58,000)	-	(58,000)
Interest and Fees	(4,130)	(91,637)	(50,679)	(77,703)	(38,389)	-	(77,703)
Capital Improvements							
Distribution	(3,287,722)	(280,325)	(692,123)	(1,202,700)	(10,501)	106,000	(1,096,700)
Treatment	(1,634)	(75,000)	(96,601)	(1,325,000)	(27,500)	(35,000)	(1,360,000)
Total Capital Improvements	(3,289,356)	(355,325)	(788,724)	(2,527,700)	(38,001)	71,000	(2,456,700)
Total Other Non Operating Activities	(524,476)	(250,137)	(114,741)	(336,203)	(106,710)	126,000	(210,203)
Transfers From or (To) Other Funds							
Water Operations (02) equipment	235,361	(38,000)	(26,006)	(6,000)	-	-	(6,000)
Water (02) debt service	-	(629,291)	(473,980)	(614,192)	(322,819)	-	(614,192)
General Fund (01) equipment	-	-	-	(4,005)	-	-	(4,005)
Net All Transfers	235,361	(667,291)	(499,986)	(624,197)	(322,819)	-	(624,197)
Net Fund Surplus or (Deficit)	(240,570)	577,169	886,759	327,548	(370,947)	(1,096,947)	(769,399)
Beginning Working Capital	-	(240,570)	(240,570)	336,599	646,189		646,189
Ending Working Capital	(240,570)	336,599	646,189	664,147	275,241		(123,210)