

# **City of Calistoga Budget**



**Fiscal Year  
2015-16**

**Operating & Capital  
Improvement Budgets**



**Table of Contents**

City Managers’ Transmittal Letter ..... 1  
Mission Statement ..... 9  
Introduction ..... 10  
Using this Document ..... 11  
Citywide Organizational Chart ..... 14  
Council Goals, Objectives and Priority Projects ..... 15  
Budget Summary – All Funds Summary ..... 20

**GENERAL FUND OVERVIEW**

Revenue and Resource Estimates ..... 21  
Summary of General Fund Resources ..... 22  
Revenue Profiles..... 23

**STAFFING**

Full Time Personnel by Position ..... 35  
Funded Personnel ..... 36

**BUDGET SUMMARY**

General Fund Overview..... 37  
General Fund Resources ..... 41  
General Fund Expenditures..... 42  
General Fund Sources and Uses..... 44  
General Fund Department and Program Summaries ..... 46  
General Fund Capital Improvement Projects Summary ..... 49  
City Council/City Clerk Overview..... 51  
City Managers’ Office - Support Services Narrative..... 59  
Administration..... 63  
Finance ..... 69

Non-Departmental .....	70
Risk Management.....	71
Personnel .....	72
<b><i>FIRE AND POLICE SERVICES</i></b>	
Fire.....	73
Fire- Emergency Services .....	79
Police .....	81
Police - Dispatch .....	87
<b><i>PLANNING AND BUILDING</i></b>	
Planning and Building.....	89
<b><i>PUBLIC WORKS</i></b>	
Public Works Narrative .....	99
Public Works Administration.....	104
Streets Maintenance .....	105
Park Maintenance .....	106
Maintenance Shop .....	107
Pool Facility Maintenance .....	108
Building Maintenance .....	109
<b><i>COMMUNITY RESOURCES</i></b>	
Community Resources Narrative .....	111
Community Promotion & Enrichment Grants.....	116
Recreation Programs.....	117
Education/Recreation Courses.....	118
Senior Activities.....	119
Community Activities .....	120
Aquatic Services .....	121
Sharpsteen Museum .....	122



Library Services ..... 123

Transit - Shuttle ..... 124

**GENERAL FUND SPECIAL PROJECTS**

Special Projects Narrative ..... 125

Special Projects Summary ..... 126

**WATER UTILITY ENTERPRISE**

Water Narrative ..... 127

Water Utility Operating Fund Sources and Uses..... 132

Water Utility Capital Improvements Fund ..... 133

Water Distribution ..... 135

Water Treatment ..... 136

Water Conservation ..... 137

Water Debt Service ..... 138

**WASTEWATER UTILITY ENTERPRISE**

Wastewater Narrative ..... 139

Wastewater Utility Operating Fund Sources and Uses ..... 144

Wastewater Utility Capital Improvements Fund ..... 145

Wastewater Collection ..... 147

Wastewater Treatment..... 148

Wastewater Debt Service..... 149

**SPECIAL REVENUE FUNDS**

Special Revenue Funds..... 151

Special Revenue Funds Sources and Uses..... 157

Asset Forfeiture ..... 158

Gas Tax ..... 159

MTC Grants ..... 160

Mobile Home Park Program..... 161

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Debt Service .....	162
Silverado Landscape Maintenance.....	163
Palisades Landscape Maintenance.....	164
Community Development Block Grants.....	165
Community Development Program .....	166
Public Safety Fee .....	167
Police Grants .....	168
City Administration Fee .....	169
Fire Fee.....	170
Police Fee .....	171
Transportation Fee.....	172
Parking In Lieu Fee .....	173
Housing Grants.....	174
Cultural/Recreational Fee .....	175
Affordable Housing Fund .....	176
Abandoned Vehicle .....	177
Fire Donations .....	178
Recreation Donations.....	179
Police Donations.....	180
Traffic Signal Fee .....	181
Northwest Drainage Fee .....	182
Employee Future Benefits.....	183
Tree Mitigation.....	184
City Hall Donations.....	185
Vamos Program.....	186

Equipment Replacement Fund..... 187

Capital Improvement Program..... 193

Equipment and Information Technology Projects ..... 199

Debt Schedule ..... 201

Salary Schedules..... 202

Glossary Terms..... 207

Resolution 2015-067 ..... 217

Resolution 2015-074 ..... 218

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June 16, 2015

Honorable Mayor and Council Members:

I am pleased to present the City of Calistoga's Proposed Budget for Fiscal Year 2015-16 for your consideration. It has been balanced with realistic conservative projections of revenues and expenditures. The budget maintains General Fund reserves of 53.6% as of June 30, 2015. The Water, Wastewater and Special Funds budgets are also included in this document.

### **Budget Process**

The City practices an ongoing budget process, which calls for multiple reviews and updates periodically during the fiscal year. A fall financial update is prepared and presented to the City Council in October. In February a mid-year financial update is presented; and, in the spring, an additional update is given. Economic projections, revenue and expenditure updates, and recommended budget changes are proposed and reviewed in conjunction with the financial updates.

In 2015, the Council adopted short-term goals and key priority projects during a strategic planning session. Staff has incorporated this policy direction into the FY 2015-16 Budget.

The City has broad responsibilities to maintain the health and welfare of the community and has adopted a mission statement which establishes policies to implement these responsibilities. In order to accomplish these policies the City has entered into formal and informal agreements with various government agencies, non-profit and community organizations and private companies. These agreements form strategic partnerships that allow the City to implement programs and deliver services.

### **Budget Summary**

Staff has long approached budgeting with strong emphasis on realistic projections of revenue and operating expenses to insure that the adopted budgets are conservative and will allow for adjustments during the year for change in services or an unforeseen expense or revenue loss. In addition, it is important that the City's financial condition is accurately presented and that this

financial position remains sound. We will continue these practices with this budget and projections.

The General Fund Budget for FY 2015-16 can be summarized as follows:

- Revenues are estimated conservatively taking into account economic conditions and known actions that will affect revenues. Revenues will increase by 1% (excluding transfers-in).
- Operating expenditures reflect an increase of \$351,099 (4.8%) from the prior year's mid-year revised budget.
- FY 2015-16 is projected to end with fund balance and reserves of \$4.2M or 53.6% of the Operating expenditures.

The FY 2015-16 budget reflects a continuation of the same level of services provided currently. For the most part there is no projected expansion of services with the exception being Animal Control Services. The Capital Improvement projects include funding water and wastewater operations and new projects that have been previously discussed with the City Council.

Because of the delay in the Silver Rose project there are insufficient funds to pay the entire debt service and the initial staff recommendations for capital projects for both the Water and Wastewater Capital Funds. Staff is recommending an advance of \$1,000,000 from the General Fund to the Wastewater Fund and a transfer of \$353,447 from the Wastewater Operations Fund to the Wastewater Capital Fund to cover required capital improvement projects. Fortunately, the General Fund has built up balances to address these issues.

The City is currently in a Stage II water emergency status and has asked the community to cut back water usage by 20%. With emphasis on water conservation the City achieved a 14% reduction in water use in calendar year 2014. This resulted in an estimated loss of \$216,392 for the Water Fund and \$51,971 for the Wastewater Fund in Fiscal Year 2014-15. With the recent directive from the Governor, additional reduction in water use will be requested to address the new 25% water conservation goal. Further impacts to these funds are anticipated.

The combined loss of revenues, the need to address much needed infrastructure improvements to the water and wastewater systems, and the CDO present a major challenge to the City. While the Council approved water and wastewater rate increases in 2013 it has not been enough to meet funding needs. Requiring new development to pay connection fees in advance as helped, it has not been enough, particularly with the delay in the construction of the Silver Rose project. This places a major burden on the General Fund to keep the Water and Wastewater Funds viable. While other cities have increased water and wastewater rates to address similar issues, this is less viable due to the rates which are already very high in Calistoga.

**Economic conditions**

The City's major revenues are Transient Occupancy Tax (54.6%), Property Tax (19.3%) and Sales Tax (9.6%), which provides in total 83.5% of the General Fund operating revenues. The Transient Occupancy and Sales Taxes are primarily driven by tourism and are fairly sensitive to economic conditions. The economy has been more stable and we have seen growth in tourism and associated revenues. The City's economic development program includes support of three luxury resort projects which should bring significant investment in the community over the next five years. The City and Chamber of Commerce are monitoring the indicators very closely to identify trends and opportunities. That said, the projections for the Transient Occupancy Tax revenue reflect a three and on-half percent increase over the prior fiscal year. Sales Tax revenues for FY 2015-16 are anticipated to decrease approximately 4.6% based on information from HDL, sales tax consultants.

Property Tax revenues are based on assessed valuation of property. With development of the resort projects property valuation should rise, although it is not anticipated to be suddenly. The assessor uses the 2014 information to set market values on recent sales for the 2015-16 tax roll. Based on several factors the projections for Property Tax have been estimated to increase by 1.9% from the prior fiscal year.

**The State Budget**

The State has shown a sudden positive increase in revenues due to the improved economy and changes to the tax code. This will not have any direct impact on Calistoga.

In 2006, Proposition 1a was passed which realigned property and sales tax allocations and provided a major level of protection of Local Government property tax revenues from the State. It is not anticipated that the State will implement any measures that would have an impact on Local Governments and Calistoga. However, the budget proposals by the Governor, Legislative Analyst and Legislative committees are working through the State Budget process.

**General Fund Revenues**

Total revenues next fiscal year are projected to approximate \$9.5 million (excludes transfers in). This amount is up \$88,094 from the prior fiscal year. Property taxes are projected to increase by 1.9% from the prior year as we see the effects of Proposition 8. Sales taxes are expected to decrease by 4.6%. Transient Occupancy Tax is projected to be 3.5% more than the prior year again due to increase in tourism.

**General Fund Operating Expenditures**

Operating expenditures are projected to be up \$351,099 from fiscal year 2014-15 mid-year revised amounts due to increase in CalPERS employer rates, health insurance premiums and converting a part-time code enforcement position to a full-time position, adding a part-time accountant to the finance department and a full-time police officer. The budget for the fire department is also increasing because the City will now be providing repairs and maintenance to the fire engines that was once being paid by the County. The department has also requested to replace much needed safety uniforms.

CalPERS rates for first tier Safety employees is increasing by 2.41% and for first tier miscellaneous employees by 3.81% for FY 2015-16. Whenever CalPERS receives less than the annual expected rate of return, employer rates must be adjusted to compensate for the loss. Recent losses include those experienced during the recession and the 9.00% earnings received in FY 2011-12 (resulting in an actuarial loss of 7.5%). The FY 2011-12 loss of 7.5% will be phased into employer rates over a five year period which began in FY 2014-15 and will increase employer rates each year throughout FY 2018-19. Of course any future returns of less than 7.5% will also affect employer rates.

**Capital Improvement Projects**

The budget includes \$2,155,500 in capital Improvement projects for fiscal year 2015-16. They include \$1,780,000 for streets, \$150,500 for building improvements and \$225,000 for sidewalk replacement and the Fairway Path extension.

**Selected Programs**

The budget for next fiscal year continues to include funding for some efforts and special projects identified by staff and the Council:

- Pavement Maintenance (\$850,000)
- Culvert Repair at Grant Street (\$800,000)
- Repair road to Feige Tank (\$130,000)
- Access Facility and Sidewalk Improvements (\$75,000)
- Monhoff and Recreation Improvements (\$130,000)
- Completion of the Pool Project (\$20,500)
- Fairway Path extension (\$150,000)

City staff will come at a later date to Council with recommendations on which streets and sidewalks to maintain.



### **General Fund Reserves**

The Council has set an objective to have the General Fund reserve to be at least 30% of Operating Expenditures for fiscal year 2015-16. For the following years the objective is to maintain the 30% operating reserves in the General Fund.

Based on staff projections the objective will be met for FY 2015-16. It is important to maintain reserves as we progress out of the current economic situation.

### **Water Enterprise Fund Overview**

The Water Operations Enterprise Fund is anticipating an ending balance of approximately \$503,134 as of June 30, 2015. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a surplus balance of \$14,868 by June 30, 2016. The Water Capital Improvement Fund will transfer \$472,242 to the Water Operations fund to cover the debt service payments for the fiscal year. The General Fund will transfer \$79,400 to the Water Operations Fund as a subsidy as approved by Council in Fiscal Year 2013-14.

The Water Capital Fund is expected to end Fiscal Year 2014-15 with a surplus balance of \$897,475. The City anticipates water connection fees in the amount of \$185,118 for Fiscal Year 2015-16. Measure A will provide funds of \$1,113,130 and the Safe Drinking Water State Revolving Fund (SDWSRF) in the amount of \$200,000 which could be a grant and/or a loan from SDWSRF. The Fiscal Year 2015-16 Budget shows an ending surplus balance of \$510,910 which will be used to cover any unexpected capital improvements.

Projects in the amount of \$1,278,000 to be undertaken for the Fiscal Year 2015-16 include the NBA Pump Station to increase water delivery reliability, Water Valve Replacement, Cross Connection Survey, Installation of Feige Tank THM Abatement, the Myrtle Street Water Main Replacement and the Bypass Structure. The Bypass Structure project will be funded through Measure A funds. The NBA Pump Station project will be funded through SDWSRF. The remaining projects will be funded through one-time impact fees.

At its goal setting meeting in March 2015 the City Council's objective is to increase the Water Fund reserves at a minimum of 20% within two fiscal years and increase the CIP and Equipment Replacement Fund reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$565,330; the combination of ending fund balances for the Water Operations Fund and the Water Capital Fund at Fiscal Year 2015-16 is \$525,778, therefore not meeting the 20% objective in minimum reserves.

**Wastewater Enterprise Fund Overview**

The Wastewater Operations Fund is expected to end Fiscal Year 2014-15 with a surplus balance of approximately \$962,508. The Fiscal Year 2015-16 Budget shows an ending balance of \$144,540. The Wastewater Capital Improvement Fund has insufficient funds to transfer \$694,883 to the Wastewater Operations fund to cover the debt service payments for the fiscal year and \$69,000 for equipment. Both the debt service payment and the equipment will be covered by the Wastewater Operation Fund. The Wastewater Operation Fund will transfer \$353,447 to the Wastewater Capital Improvement Fund to assist with required capital projects.

The Wastewater Capital Fund is expected to end Fiscal Year 2014-15 with a surplus balance of \$54,558. The City anticipates wastewater connection fees in the amount of \$306,607 for Fiscal Year 2015-16. The Wastewater Capital Fund is expected to end Fiscal Year 2015-16 with a surplus balance of \$125,412 which will be used to cover any unexpected capital improvements. Staff is recommending the General Fund advance to the Wastewater Capital Fund \$1,000,000 for capital improvement projects and a surplus for unexpected expenditures. Should the City Council adopt the advance between the General Fund and the Wastewater Fund staff will come at a later date with an agreement between the two funds and a resolution.

Projects in the amount of \$2,340,000 will be undertaken by the Public Works Department. They include Pine Street Lift Station, Sewer System Assessment and Master Study, Secondary Effluent Pumps, Sewer Lateral Replacement, Inflow and Infiltration Improvements, East Washington Sewer Trunk Line, New Effluent Storage Pond, Geothermal Water Meters and Wastewater Upgrades for CDO Compliance. A recycled water grant will provide \$750,000 in funding for the storage pond project. The remaining projects will be funded through one-time impact fees and the General Fund.

At its goal setting meeting in March 2015 the City Council's objective is to increase the Wastewater Fund reserves at a minimum of 20% within two fiscal years and increase the CIP and Equipment Replacement Fund reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$420,772; the combination of ending fund balances for the Wastewater Operations Fund and the Wastewater Capital Fund at Fiscal Year 2015-16 is \$269,952, therefore not meeting the 20% objective in reserves.

**Special Revenue Funds Overview**

These 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. The City will end

the Fiscal Year 2015-16 with a combined fund balance of \$3,441,500, an increase of \$346,784 from Fiscal Year 2014-15. Most of the revenue sources for these funds will remain in the funds until projects are earmarked. All of the 25 special revenue funds will either have a fund balance or a zero fund balance for Fiscal Year 2015-16.

The Community Development Fund will fund \$43,375 for several housing programs, which include \$31,500 to Housing Authority of City of Napa; \$8,000 to Fair Housing Napa Valley; and \$3,875 to the Community Action of Napa Valley. This will bring the fund balance to \$249,786 in Fiscal Year 2015-16 from \$266,493 in Fiscal Year 2014-15 for the Community Development Fund.

The Metropolitan Transportation Commission will provide \$3,219,100 for a pedestrian/bike pathway along the Napa River and for the Berry Street bridge replacement.

### **Equipment Replacement Fund**

This fund accounts for all of the operating and maintenance costs related to the City's computer network, workstation system, maintenance and purchase of vehicles, as well as fixed and maintenance costs related to information technology that benefit all other City funds and programs.

City staff is recommending the over-due replacement of breathing apparatus equipment for the Fire department in the amount of \$76,350 (which is for one-half of the breathing apparatus equipment). Staff is also recommending the replacement of a Cloud server and accessories, computers, two (2) fire safe file cabinets, anti-virus software and a recording and camera replacement for the interview room at the Police station for a total of \$128,350. The General Fund will transfer \$80,532 to this fund for the Suntrust debt service payment and maintenance of the Rims system for the Police department. This fund will have a fund balance of \$409,349 at the end of Fiscal Year 2015-16 for unanticipated expenditures and reserves.

### **Development Impact Fees**

The City is anticipating several private development projects will initiate or complete construction in Fiscal Year 2015-16 and will bring development impact fees. These projects include eight (8) apartment units, two (2) second-units, and four (4) single family residence homes. It is anticipated these projects will bring \$729,375 in one-time impact fees.

### **Conclusion**

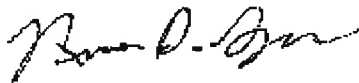
The City's Fiscal Year 2015-16 budget continues to present realistic projections of income and costs and more readily available information regarding our budgeting decisions and financial resources. We are maintaining our level of

service in our core service areas after significant budget reductions in previous fiscal years. We continue our strong practice of maintaining adequate reserves to guard against unforeseen circumstances and to provide flexibility to the Council for unanticipated budget needs and opportunities.

There are, however, significant risks associated with the FY 2015-16 budget. They include unforeseen economic deterioration and moderate dependence on new development to bring impact fees to fund capital projects and to pay capital debt. These risks will be closely monitored during the fiscal year and periodic updates will be brought back to the City Council for consideration.

I would like to thank the City Council for providing focused overall policy direction and leadership throughout the budget development process and the Calistoga community for giving us timely feedback during the budget preparation process.

Sincerely,



Richard Spittler  
City Manager

**MISSION STATEMENT**

To set policy and direction through a process of trust and transparency that reflects the goals of the community and ensures their safety and well being.

We are dedicated to serving the needs and desires of our citizens by:

- Maintaining and enhancing economic viability.
- Offering excellent professional services to all customers.
- Establishing, improving and maintaining City infrastructure.
- Creating an environmentally sustainable community.
- Maintaining the small-town, rural character of Calistoga.
- Expanding and improving recreational services and facilities.

**City Council**

Chris Canning, Mayor

Michael Dunsford, Vice Mayor

Gary Kraus, Councilmember

Jim Barnes, Councilmember

Irais Lopez-Ortega, Councilmember

**City Management Staff**

Richard Spitler, City Manager

Michelle Marchetta Kenyon, City Attorney

Steve Campbell, Fire Chief

Mitchell Celaya, Police Chief

Michael Kirn, Public Works Director

Gloria Leon, Administrative Services Director/City Treasurer

Lynn Goldberg, Planning & Building Director

Shannon Clegg, Recreation Manager

Kathy Flamson, City Clerk

## INTRODUCTION

### BUDGET PROCESS

The City of Calistoga normally creates a budget for a one year fiscal period, which begins on July 1<sup>st</sup> and ends on June 30<sup>th</sup>. A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction; federal, state and local. Local government has the responsibility to provide basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety.

The budget and this document is the collaboration in which the community through its elected leaders, commission members, public hearings and the advice of City staff decide upon the services it shall receive from its government under the constraint of resources available to it through taxes, fees, and transfers from the federal, state, and county governments. This document reflects the priorities of residents in the community while balancing revenues and expenditures over the long term.

The budget process starts in February with the City Council setting workshop dates for Council goals. During the month of March several study session workshops are held where the council hears the stated priorities of the community and its elected leaders and determine the goals for the upcoming fiscal year. During this month department managers prepare their budgets and are then submitted to the finance director. Concurrently, the Finance Department projects revenues for the same period. Department meetings are then held with the City Manager and budgets are reviewed and adjustments are made to keep the budget in balance.

The proposed budgets are then submitted to the City Council which then holds several work sessions in which the priorities are further defined. A public hearing during the month of June on the proposed budget is submitted by City staff. The City Council will then adjust department budgets to reflect the community's priorities taking into consideration the resources available to meet those objectives. After all adjustments are made, the City Council passes a resolution at a June Council Meeting adopting a budget which reflects estimated revenues and appropriations of monies to be spent, which in turn gives each of the City's departments the authority to spend money based on the adopted budget.

After the adoption of the budget, throughout the year scheduled reviews of the budget progress are presented to the Council. In February of the fiscal year, there is a mid-year review in which revenues and expenditures are reviewed and adjustments are made if necessary. Should the budget require any adjustments a City Council Resolution must be adopted.

**INTRODUCTION**

**USING THIS DOCUMENT**

***Introduction***

Provides a description of the budget development process and the citywide organization chart.

***City Manager’s Budget Message***

Overview of the budget including a summary of critical economic issues. City Council directed core services and basic operations for FY 2015-16.

***City Council Goals, Objectives & Priority Projects***

Overview of the City Council goals, objectives and priority projects for the community and financial stability of the City.

***Budget summary***

Comprehensive review of revenues and expenditures for all funds, as well as fund balances.

***Revenue Estimates***

General Fund revenue overview, description of revenue assumptions and methodology used to develop revenue estimates, revenue summary by category and historical trends.

***Personnel and Staffing***

Summary of funded personnel and staffing as well as a list of full-time personnel by position.

***Department Sections***

Presents summary information on the City’s operating departments:

City Council	Public Safety
City Manager’s Office	Public Works
Finance Department	Community Resources
Planning and Building	

Department-wide summary information includes strategic goals and accomplishments, organizational charts as well as, expenditures over five fiscal years.

***Enterprise Funds***

The Enterprise funds consist of Water and Wastewater. The water distribution program maintains all of the City’s water mains, carries out replacement projects when necessary and installs new water mains when required. Water meter reading is

## INTRODUCTION

performed by this program as well reading over 3,000 water meters. The water treatment program operates and maintains the Kimball Water Treatment Facility, the Feige Canyon Water Tank and the North Bay Aqueduct pump station to ensure that safe potable water is delivered to the City's residents.

The sewer collection program maintains four sewer lift stations in the City and all of the City's existing sewer mains and reclaimed water mains, 329 sewer manholes, making repairs and replacements when necessary and installing new sewer mains and reclaimed water mains when required. The wastewater treatment program operates and maintains the Calistoga Wastewater Treatment Facility and disposal system.

### ***Special Funds***

Overview of each of the City's Special Funds, including fund descriptions, revenues and expenditures. Special funds account for revenues and expenditures that are restricted by law or set aside for a special purpose.

### **Equipment Replacement Fund**

Overview of the operating and maintenance costs related to the City's computer network, workstation system, purchase and maintenance of vehicles, as well as fixed and maintenance costs related to information technology that benefit all other City funds and programs.

### ***Capital Improvement Program Budget***

The Capital Improvement Program (CIP) budget details the acquisition, construction or rehabilitation of major capital facilities and infrastructure. The CIP budget is used to account for the receipt and disbursement of funds for specific CIP projects. For several projects, revenue resources and expenditures may extend over several years.

### ***Responsibility for Preparation***

The finance department, a division of the City Manager's office is responsible for coordinating all revenue estimates contained in the budget. Estimates are reached by analyzing revenue history; national and local economic trends, development patterns in the local economy, and projections by outside consultants. Revenue projections used in the annual budget are based on conservative assumptions to ensure the City has adequate financial resources to meet the obligations and complete all programs approved by the City Council within the course of the fiscal year.

The finance department also coordinates the development of all expenditure budgets with respective departments, publishes the Budget books and prepares the staff reports.



## INTRODUCTION

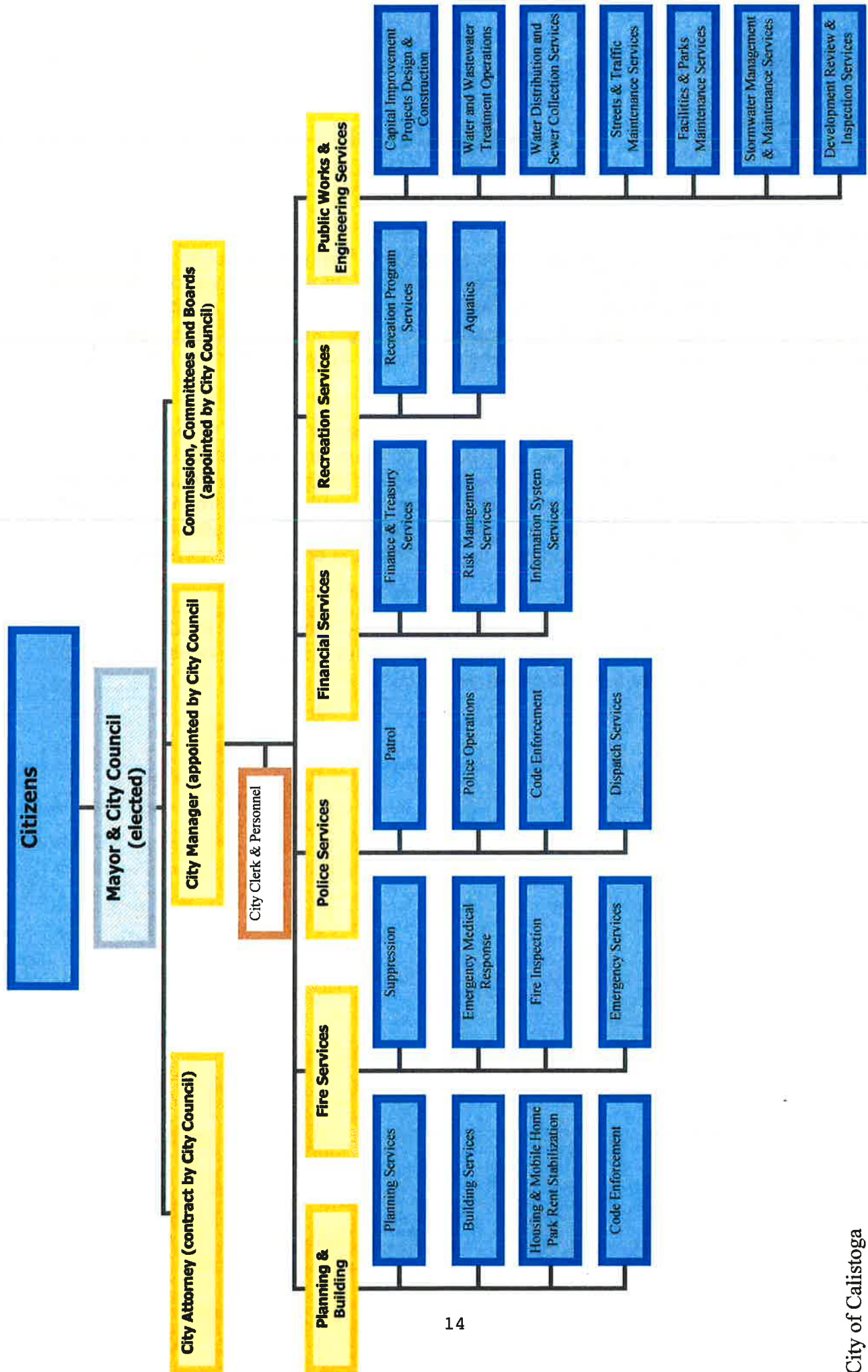
### ***Budget Adoption***

Copies of the preliminary budget are made available to the general public in May. After providing opportunities for public review and discussion at workshops and City Council meetings, the budget is adopted by the City Council prior to June 30 at either a special or regular City Council meeting. After adoption the budget may be amended by the City manager if an amendment does not exceed existing appropriations in any separate fund.

If during the year a department finds that more money is needed to be spent on a program that was originally adopted by Council or there are new funded or unfunded needs to be met there is a process for amending the budget. The department must present to City Council the reason for requesting the budget adjustment. If Council finds it appropriate to adjust the budget a resolution must be adopted before a department can spend money amounting to more than the original appropriation.

### ***Organizational Chart***

Additional information about the services provided by the City is included in each department chapter in this document. Information about the City services can also be found on the City's website ([www.ci.calistoga.ca.us](http://www.ci.calistoga.ca.us)).



**City Council Goals, Objectives & Priority Projects****Fiscal Year 2015-16****Goal 1: Maintain and enhance the economic vitality of the community and the financial stability of the City.**Objectives

1. Encourage, manage and advance key private development and renovation projects to stimulate economic vitality and avoid stagnation.
2. Promote the qualities of Calistoga that are attractive to residents and visitors.
3. Develop and adopt a long-term General Fund revenue, expenditure and capital improvement projects forecast.
4. Maintain a fiscal year budget with conservative assumptions that maintains a minimum General Fund reserve of 30% for Fiscal Year 2015-16.
5. Increase the Water and Wastewater Fund reserves to a minimum of 20% within two fiscal years and increase the CIP and Equipment Replacement Fund reserves to meet anticipated needs over the next three fiscal years.
6. Provide optimal City services in a sustainable manner.

Priority Projects

1. Pending City Council Financial Subcommittee recommendations, adopt a policy to maintain a General Fund reserve to a minimum of 30% of total operating funds (approximately \$1.6 million) for Fiscal Year 2015-16.
2. Explore establishing a program to encourage facade and other aesthetic improvements to Lincoln Avenue businesses.
3. Adopt economic development measures and other incentives to promote beneficial new development, businesses and job growth.

**Goal 2: Offer excellent professional services to all customers.**Objectives

1. Provide a high standard in the delivery of emergency and general municipal services.
2. Streamline and simplify processes.
3. Promote communication and transparency.
4. Maintain focus on existing key assignments and priorities. Evaluate available time and resource demands before committing to or assigning new tasks. Evaluate and adjust staffing levels to reflect increased demands.
5. Continue to address the animal control services provided by the City and explore formalized outside service provision.

**City Council Goals, Objectives & Priority Projects****Fiscal Year 2015-16****Goal 2: (cont.)**Priority Projects

1. Research and implement various opportunities for outside service agencies or private companies to provide routine city functions in order to free City staff for higher-level activities and special projects, and reduce the need for additional employees.
2. Evaluate and adjust staffing levels if appropriate to provide optimum service.
3. Adopt a City file archive and retention system, prepare a schedule for each department and implement system.

**Goal 3: Establish, improve and maintain City infrastructure.**Objectives

1. Maintain the high level of service and reliability of the City's infrastructure systems and facilities.
2. Upgrade and maintain the long-term reliability of the City's water supply.
3. Provide for long term maintenance and repair of City sidewalks.
4. Support efforts to fund bridge and street maintenance and repair.
5. Educate Calistoga citizens about the condition and cost of maintaining and repairing city streets and bridges.
6. Improve the safety and functioning of the City's primary intersections and the lighting of city streets and intersections, in accordance with the City's Dark Sky policy.
7. Improve all forms of transportation, including active transportation, such as walking and cycling.
8. Develop and implement a strategy to address the issues with wastewater plant operations as identified in the cease and desist orders from the state.

Priority Projects

1. Coordinate with Caltrans on replacing the Lincoln Avenue and Berry Street bridges in a manner that minimizes disruption to the community and is aesthetically-pleasing.
2. Initiate the preparation of conceptual plans for the Foothill Boulevard/Lincoln Avenue and Foothill Boulevard/Petrified Forest Road intersections.
3. Continue the sidewalk trip hazard repair program, including the notification of utility companies and property owners of trip hazards that require sidewalk replacement where they cannot be repaired. Offer to share replacement costs.

**City Council Goals, Objectives & Priority Projects****Fiscal Year 2015-16****Goal 3: (cont.)**

4. Complete design work for improvements to Kimball Reservoir that are necessary to meet state standards and maintain its functionality, including replacement of the intake tower and drain valves, and the installation of required gauges as necessary to implement the Interim Bypass Plan.
5. Continue data collection for a citywide sewer model.
6. Replace the Grant Street storm drain culvert.
7. Facilitate replacement of the lower Washington Street sewer trunk line.
8. Prepare a water supply contingency plan to address potential water needs during the drought and alternatives on how to address them.
9. Complete the construction of a new recycled water pond and initiate the work program to address priority items related to the cease and desist orders.
10. Initiate clean-up of dumpsters located behind the Fire Station, including the surrounding area. Develop system with end users for ongoing maintenance.

**Goal 4: Create an environmentally-sustainable community.**Objectives

1. Implement "green" environmental sustainability policies and initiatives.
2. Reduce greenhouse gas emissions.
3. Promote Calistoga as a walking-and-cycling-friendly City.

Priority Projects

1. Implement the GHG Emissions Reductions Measures included in the Climate Action Plan.
2. Work on the design, environmental documentation and construction of the Calistoga segment of the Napa Valley Vine Trail to expand the active transportation network.
3. Implement the Calistoga Active Transportation Plan in order to improve and enhance walkways and bicycle trails.

**Goal 5: Enhance Calistoga's small town character by making it attractive and safe.**Objectives

1. Enhance community disaster preparation, including wildfires.
2. Minimize injuries and deaths related to earthquakes.

<b>City Council Goals, Objectives &amp; Priority Projects</b>
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<b>Fiscal Year 2015-16</b>
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**Goal 5: (cont.)**

3. Identify and develop programs to educate our youth on crime prevention and substance abuse awareness.
4. Provide a code enforcement program that is efficient, readily understandable and predictable.
5. Maintain Calistoga's small town character through implementation of General Plan goals and policies.

Priority Projects

1. Work with local schools on youth gang and substance abuse issues and support the crime intervention activities of the Boys and Girls Club.
2. Adopt updated code enforcement regulations.
3. Resurrect a Calistoga Disaster Council to bring local businesses and service providers into the City's emergency response program and continue to train key City staff on their duties and responsibilities during emergencies.
4. Work with Cal Fire and Napa Firewise to evaluate potential wildfire impacts, educate residents on minimizing wildfire damage, and prepare for post-fire recovery.
5. Implement the unreinforced masonry building ordinance to abate structures that could be hazardous during an earthquake.

**Goal 6: Expand and improve recreational facilities.**Objectives

1. Provide diverse and affordable recreational programs, including senior fitness. Collaborate with other agencies and groups to achieve this objective.
2. Work with the County to improve the Calistoga Library.
3. Support local efforts to improve Logvy Park.
4. Identify additional areas for the development of recreational facilities, including picnicking facilities.

Priority Projects

1. Support efforts to establish a new Boys and Girls Club facility in Calistoga.
2. Update the Logvy Park Master Plan to reflect current and projected needs. Collaborate with other agencies and groups to achieve this objective.
3. Work with citizen efforts to install bocce courts at Logvy Park.

**City Council Goals, Objectives & Priority Projects****Fiscal Year 2015-16****Goal 6: (cont.)**

4. Work with Napa Valley Vine Trail and Napa County Regional Park and Open Space District to provide facilities at or near the Oat Hill Mine Trail trailhead, particularly public parking and restrooms for trail users.
5. Maximize recreational swimming opportunities for the community.
6. Create new recreational programs and activities sponsored by the City that meet the needs of seniors in Calistoga.
7. Work with the Boys and Girls Club of Calistoga to restore the Teen Center activities at the Monhoff Center in an expeditious manner.
8. Prepare a needs assessment of recreational facilities and programs.

**Goal 7: Address the community's housing needs.**Objectives

1. Maintain the existing housing stock in good condition.
2. Expand housing opportunities, including workforce housing.
3. Protect and promote special needs housing for such groups as seniors, the disabled and farmworkers.

Priority Projects

1. Consider options to maintain mobile home parks as an affordable housing option, as recommended in the affordability study and develop means to keep them affordable to residents.
2. Identify feasible sites and funding that could be used to land bank properties for needed housing development, including workforce housing.
3. Support the "Rebuilding Calistoga" housing rehabilitation efforts by Calistoga Affordable Housing.
4. Implement the HOME residential rehabilitation loan program.

<p><b>Budget Summary</b> <b>All Funds Summary</b></p>
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	General Fund	Water Fund	Water Capital	WWTP Fund	WWTP Capital	Equip Replc	Special Revenue
Revenues	9,538,730	2,387,683	185,118	2,403,221	306,607	440,550	1,025,896
Expenditures	7,760,716	3,381,580	-	2,745,859	-	372,210	702,333
<b>Net</b>							
Surplus/Deficit	1,778,014	(993,897)	185,118	(342,638)	306,607	68,340	323,563
Other Sources	1,061,923	1,231	1,313,630	-	750,800	-	3,219,100
Capital Projects Expenses	(2,155,500)	-	(1,278,000)	-	(2,340,000)	-	(3,219,100)
Equipment Purchases	-	-	-	(69,000)	-	(157,690)	-
Debt Payments	(195,210)	(472,242)	(135,071)	(694,883)	-	(155,479)	(426,307)
Transfers In	194,170	551,642	-	-	353,447	80,532	926,307
Transfers Out	(608,421)	-	(472,242)	(353,447)	-	-	(476,779)
Advance to WWTP	(1,000,000)	-	-	-	1,000,000	-	-
Add non-cash Depreciation	-	425,000	-	642,000	-	184,000	-
<b>Total Net Chg</b>							
FY 15-16	(925,024)	(488,266)	(386,565)	(817,968)	70,854	19,703	346,784
<b>Beg Fund Balance</b>							
07/01/15	5,086,940	503,134	897,475	962,508	54,558	389,646	3,094,716
<b>End Fund Balance</b>							
06/30/16	4,161,916	14,868	510,910	144,540	125,412	409,349	3,441,500

Total City-Wide Fund Balances 07/01/15	10,988,977
Total City-Wide Fund Balances 06/30/16	8,808,495



**Revenue and Resource Estimates****General Fund****Introduction**

The City utilizes several techniques to forecast recurring revenues. These techniques allow for multiple variables to be considered in the development of the forecasts, including institutional forecasts; the expert opinion of the City's sales and property tax consultant HdL Coren & Cone; various national, state and local economic indicators; and established formulas that measure relationships between revenue categories and growth within the City.

The financial forecast is a planning tool to assist staff in identifying important trends and anticipate the longer-term consequences of budget decisions. The ability to model cost and revenue trends beyond the next budget year helps the City to make proactive budget decisions early in an economic cycle.

The forecast is not a plan, but a model based on cost and revenue assumptions which are updated regularly as new information becomes available. Future cost projections based on known costs are relatively reliable. Revenue forecasts on the other hand, are based on assumptions related to future economic conditions which come with uncertainty.

City staff uses a variety of tools, including trend analysis, judgmental forecasting and expert opinion. Trend data includes historical fiscal performance and historical and projected data modified for known past, current and the future. In the end, forecasts are based on judgment that incorporates information provided through various methods; known and potential legislative and political impacts; and national, state and local conditions expected to affect local revenue sources.

The City's total General Fund revenues for FY 2015-16 are projected to increase by \$88,094 or .9% (excluding transfers in) from current estimates for FY 2014-15. The three main sources of revenue for the City which include Transient Occupancy Tax, Property Tax and Sales tax will increase modestly. Property tax is projected to increase by 1.9%; sales tax decreasing by 4.6% and transient occupancy tax increasing by 7.8%; The increased activity of tourism and the completion of the Indian Springs Resort Expansion Project will bring in additional Transient Occupancy Tax. The City will see the biggest increase in grants. Measure A will provide funding for the Culvert Repair at Grant Street project and the repair of the road to Feige Tank.

## Revenue and Resource Estimates General Fund

### Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2013-14, an estimate of FY 2014-15 resources and projected FY 2015-16 revenues. The emphasis of this table is to provide a comparison between the FY 2014-15 revenues and resource estimate and FY 2015-16's projection.

Table 1 Resources By Category	FY 2013-14	FY 2014-15	Fy 2015-16	Increase/(Decrease)	
	Actual	Estimate	Proposed	\$	%
Property Tax	1,718,854	1,843,903	1,879,597	35,694	1.9%
Sales Tax	919,680	977,590	932,422	(45,168)	-4.6%
Transient Occupancy Tax	4,456,456	4,928,272	5,311,540	383,268	7.8%
Other Taxes	384,488	387,100	348,400	(38,700)	-10.0%
Licenses and Permits	165,350	120,500	131,700	11,200	9.3%
Fines, Forfeitures & Penalties	35,799	25,500	27,300	1,800	7.1%
Use of Money and Property	30,088	20,500	24,500	4,000	19.5%
Funds from Other Agencies & Grants	91,001	84,271	79,171	(5,100)	-6.1%
Charges For Services	1,046,620	998,000	774,100	(223,900)	-22.4%
Other Revenue	134,241	65,000	30,000	(35,000)	-53.8%
<b>Total Revenues by Category</b>	<b>8,982,577</b>	<b>9,450,636</b>	<b>9,538,730</b>	<b>88,094</b>	<b>0.9%</b>
Other Transfers In	488,689	282,109	194,170	(87,939)	-31.2%
<b>Total General Fund Resources</b>	<b>9,471,266</b>	<b>9,732,745</b>	<b>9,732,900</b>	<b>155</b>	<b>0.0%</b>

In FY 2015-16, it is anticipated that General Fund operating revenues will increase .9% compared to FY 2014-15 estimates, while total General Fund resources (including transfers-in) will increase by 0%. Transient Occupancy Tax will increase by 7.8.0% due to Indian Springs; property Tax will increase by 1.9% and sales tax will decrease by 4.6%.

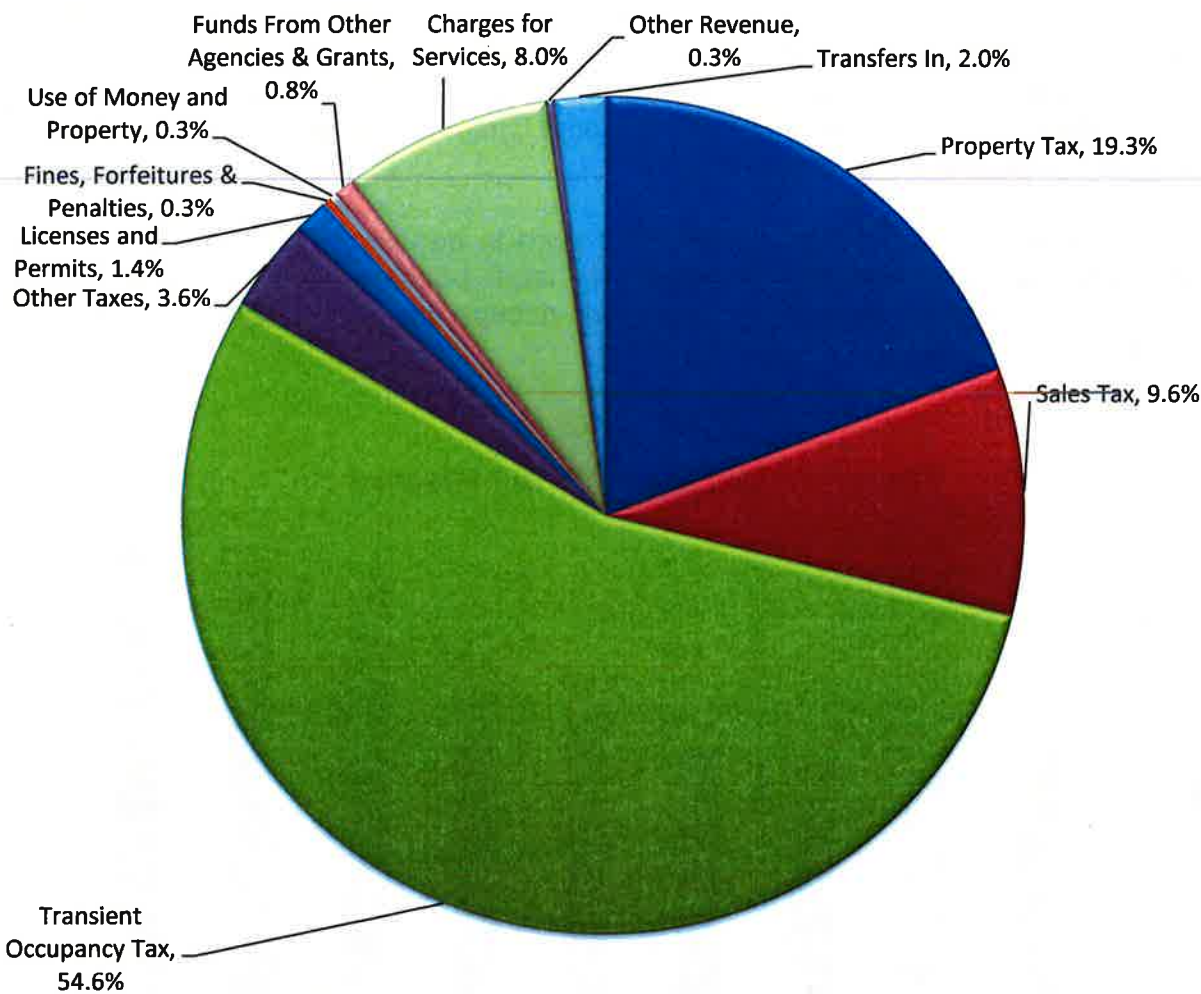
Table 2 summarizes and compares actual General Fund resources realized in FY 2013-14, the adopted FY 2014-15 Budget, and projected FY 2015-16 resources. The emphasis of this table is to provide a comparison between the FY 2014-15 revenue and resource budget and FY 2015-16's projection.

Table 1 Resources By Category	FY 2013-14	FY 2014-15	Fy 2015-16	Increase/(Decrease)	
	Actual	Budget	Proposed	\$	%
Property Tax	1,718,854	1,705,214	1,879,597	174,383	10.2%
Sales Tax	919,680	950,000	932,422	(17,578)	-1.9%
Transient Occupancy Tax	4,456,456	4,786,000	5,311,540	525,540	11.0%
Other Taxes	384,488	332,100	348,400	16,300	4.9%
Licenses and Permits	165,350	511,500	131,700	(379,800)	-74.3%
Fines, Forfeitures & Penalties	35,799	25,500	27,300	1,800	7.1%
Use of Money and Property	30,088	20,500	24,500	4,000	19.5%
Funds from Other Agencies & Grants	91,001	64,000	79,171	15,171	23.7%
Charges For Services	1,046,620	1,579,400	774,100	(805,300)	-51.0%
Other Revenue	134,241	10,000	30,000	20,000	200.0%
<b>Total Revenues by Category</b>	<b>8,982,577</b>	<b>9,984,214</b>	<b>9,538,730</b>	<b>(445,484)</b>	<b>-4.5%</b>
Other Transfers In	488,689	323,742	194,170	(129,572)	-40.0%
<b>Total General Fund Resources</b>	<b>9,471,266</b>	<b>10,307,956</b>	<b>9,732,900</b>	<b>(575,056)</b>	<b>-5.6%</b>

**Revenue and Resource Estimates**  
**General Fund**

General Fund resources are anticipated to remain stable from the FY 2014-15 budget. We will see an increase of 1.9% for property taxes, 7.8% in transient occupancy tax, 9.3% in licenses and permits; however staff is projecting decreases of 4.6% in sales tax; 22.4% in charges for services and 53.8% in other revenue.

The following chart illustrates the composition of the City's General Fund resources projected for FY 2015-16 at **\$9,732,900**



**Revenue Profiles**

The following section provides a profile of the City's major General Fund (operating budget) revenue categories.

The revenue profiles provide background information on each revenue category. Trend information, including a 8-year graph, is also provided as well as a discussion of the future outlook for each category.

**Revenue and Resource Estimates**

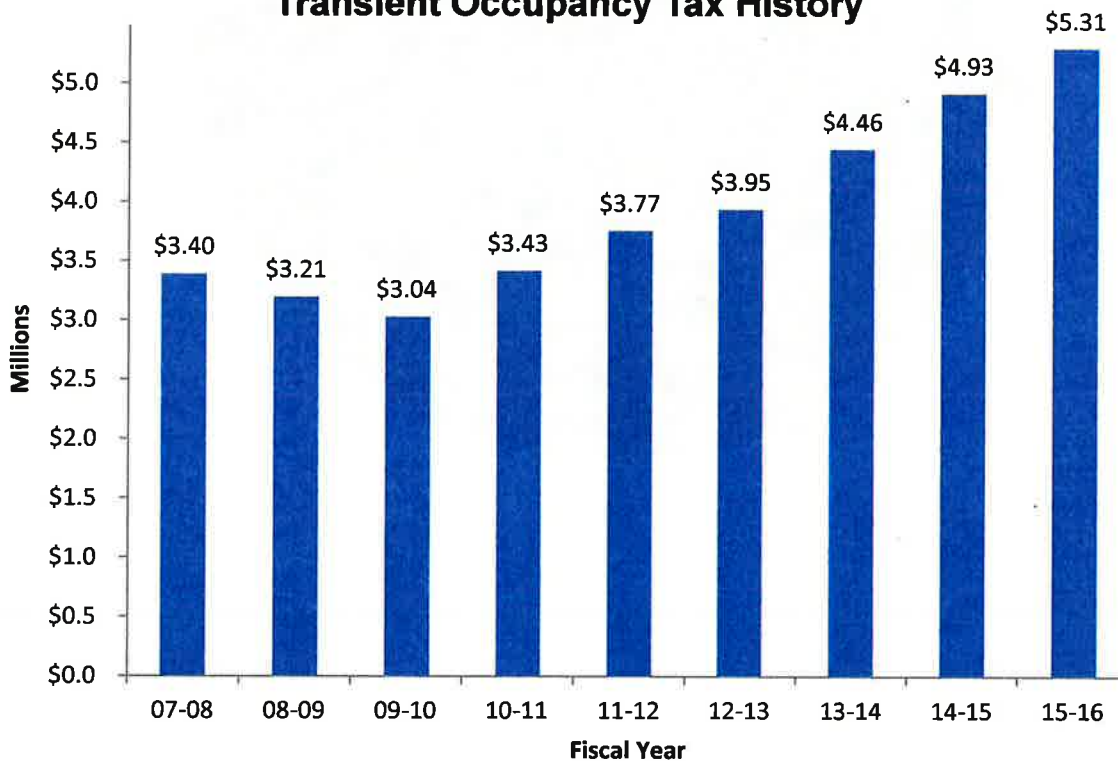
**Transient Occupancy Tax**

Transient Occupancy Tax (TOT) is a 12% tax applied to the cost of lodging stays. Factors influencing TOT revenues include business and leisure travel, local business activity and room rate increases. Transient taxes are the largest revenue for the General Fund and makes up for 54.6% of all projected General Fund resources 15-16.

Transient Occupancy Tax has rebounded strongly from the recessionary bottom in FY 2008-09 and FY 2009-10. It is estimated for FY 15-16 the transient occupancy tax will increase by 7.8.0% from FY 14-15. The increase is partially due to the Indian Springs Expansion project coming on board in October 2014. An additional contributing factor is the marketing efforts of the Calistoga Chamber of Commerce and the County-wide Tourism Bureau Improvement District (TBID). Additional funding comes from a 2% voluntary assessment on lodging revenues. Of the 2% the County wide marketing program receives 74% of revenues while the local Chamber receives 25% and the City receives the remaining 1% for administration.

The FY 2015-16 Budget projects continued growth in transient occupancy tax for the City of Calistoga consistent with increases in local business activity. The City is projecting 3.5% overall growth in transient occupancy tax which translates to \$5,311,540.

**Transient Occupancy Tax History**



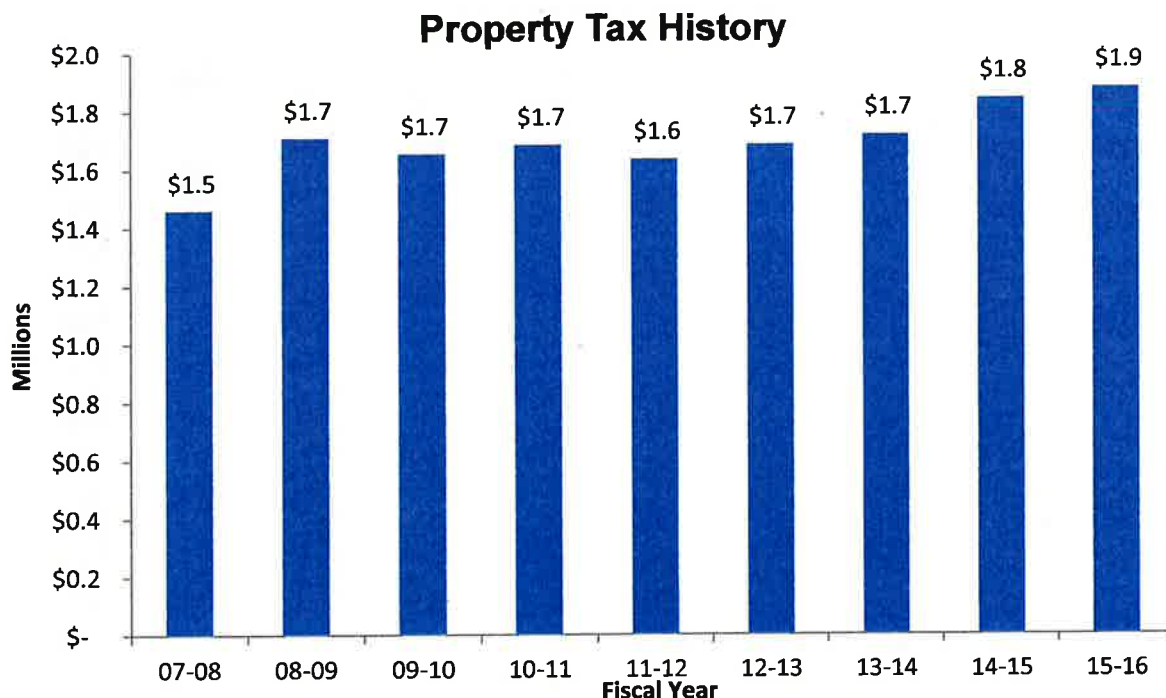
**Revenue and Resource Estimates**

**Property Tax**

Property tax is an ad valorem tax imposed on real property, such as land, buildings and tangible personal property. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Calistoga property owners pay a basic tax equal to 1% of the assessed value on real property. As part of the State Budget Act of 2004, the legislature reduced motor vehicle license fee (VLF) revenue allocations to cities, replacing this funding with additional property tax allocations that change proportionately with the City’s annual assessed valuation (property tax in-lieu of VLF revenue). In total (including in-lieu of VLF revenue), the City receives approximately 20¢ of every dollar collected of property tax collected with larger shares going to local schools, community colleges and Napa County. Property tax accounts for 19.3% of all General Fund resources projected next year.

Home sales have begun to rebound in many parts of the State. The increased sales are due to less distressed homes on the market, low mortgage rates and affordable prices are proving attractive for buyers and finally convincing them to reenter the market.

The City works with a property tax consultant in projecting property tax revenue, an estimate made with five factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, Proposition 8 administrative reductions and Proposition 13’s annual inflation adjustment. After considering these factors, the City has projected Calistoga’s property tax revenue will increase by \$35,694 in FY 2015-16.





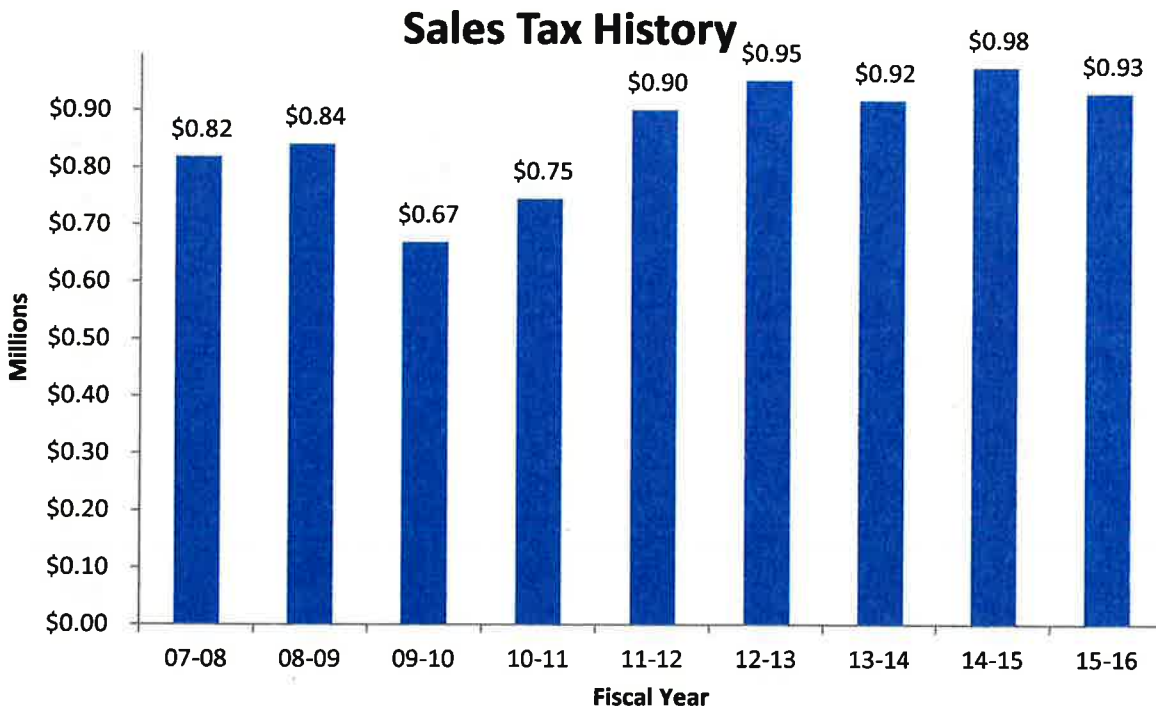
**Revenue and Resource Estimates**

**Sales Tax**

California sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Napa County is currently 8% of which Calistoga receives 1% from the California Board of Equalization for transactions occurring within the City. Sales tax makes up 9.6% of next year's overall General Fund resources.

Sales tax revenues continue to remain stable when compared to last year. Gross taxable sales in the City of Calistoga were down by 3.7% in calendar year 2014 compared to 2013.

The City works closely with the sales tax consultant, HDL, Coren & Cone, in projecting sales tax revenue. Based on HdL's analysis of the trend in year-to-date tax receipts and an examination of local business data, the consultant anticipates the City will receive sales tax revenue of \$977,590 for FY 14-15. For FY 15-16 revenues are anticipated to decrease by 4.6% when compared to FY 14-15.



**Revenue and Resource Estimates**

**Other Taxes**

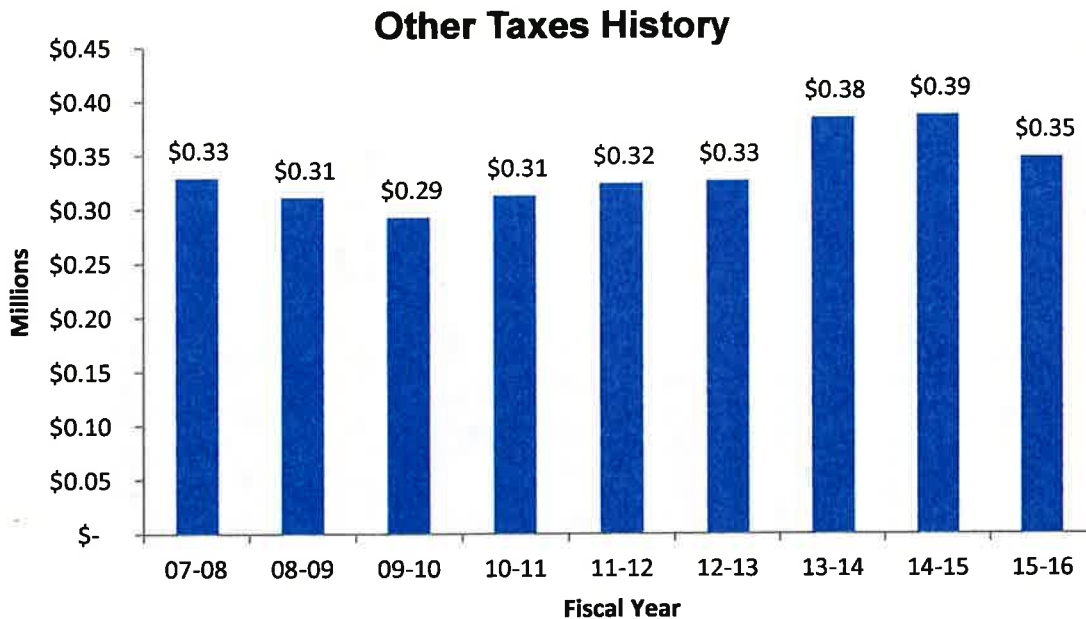
For the City of Calistoga other taxes include Franchise taxes, manufacturing taxes and business license taxes.

Franchise tax revenue consists of a tax on electric, gas, cable television and refuse. The state sets electric and gas tax rates that equal 1% of gross annual revenues, refuse revenue is 6% of annual gross revenues and 5% of gross cable television annual revenues from within the City of Calistoga.

Manufacturing tax revenues consists of a tax on manufacturing and/or wholesaling of mineral water, geothermal water products and byproducts, and for marketing, selling and distributing thereof. The City of Calistoga Municipal Code 5.04.255 set the tax rate at one dollar and twenty cents per thousand dollars of the monthly gross receipts.

Business License tax revenues consist of a tax required from any person who is doing business within the City as defined in the Municipal Code. On January 1, 2013, Senate Bill 1186 became effective of the California Government Code. It imposed a one dollar (\$1) state-mandated fee on any applicant for a local business license. Of the \$1.00 the City retains .70¢ and the .30¢ is forwarded to the State. These fees will be deposited in the Disability Access and Education Revolving Fund.

Other taxes remain stable and consistent over the long-term. Other taxes are impacted by changes in gas and electric pricing and number of businesses. For FY 15-16 other taxes are estimated at \$348,400 which is a 10.0% decrease from FY 14-15 at \$387,100.



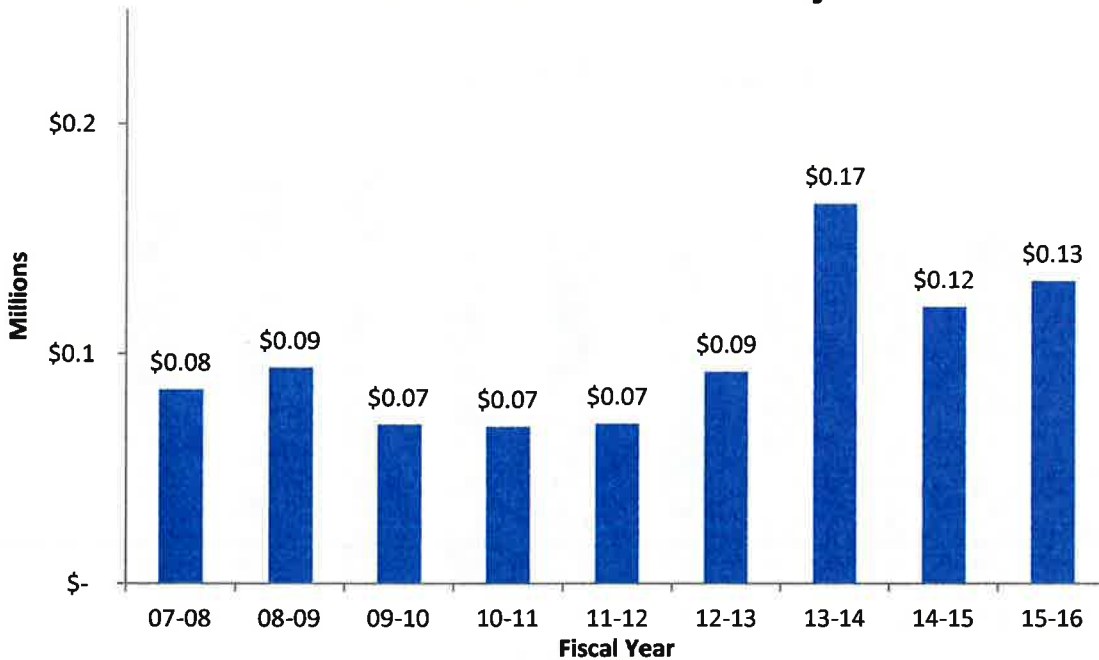
**Revenue and Resource Estimates**  
**Licenses and Permits**

Licenses and Permits mainly represent fees collected for inspection and licensing for construction of new residential, commercial and industrial sites. Licenses and Permits account for 1.4% of the General Fund resources next year.

Licenses and Permits dipped significantly in FY 09-10, FY 10-11, FY 11-12 and FY 12-13 due to the recession. In FY 13-14, licenses and permits increased by 83% from FY 12-13 due to anticipated development projects: Calistoga Family Apartments, Indian Springs, and the Brian Arden Winery. The FY 14-15 Budget projects revenues at \$120,500.

It is estimated for FY 15-16, licenses and permits will increase 9.3% from FY 14-15 due to anticipated apartment units and single family homes. The FY 15-16 Budget projects revenues at \$131,700.

**Licenses and Permits History**





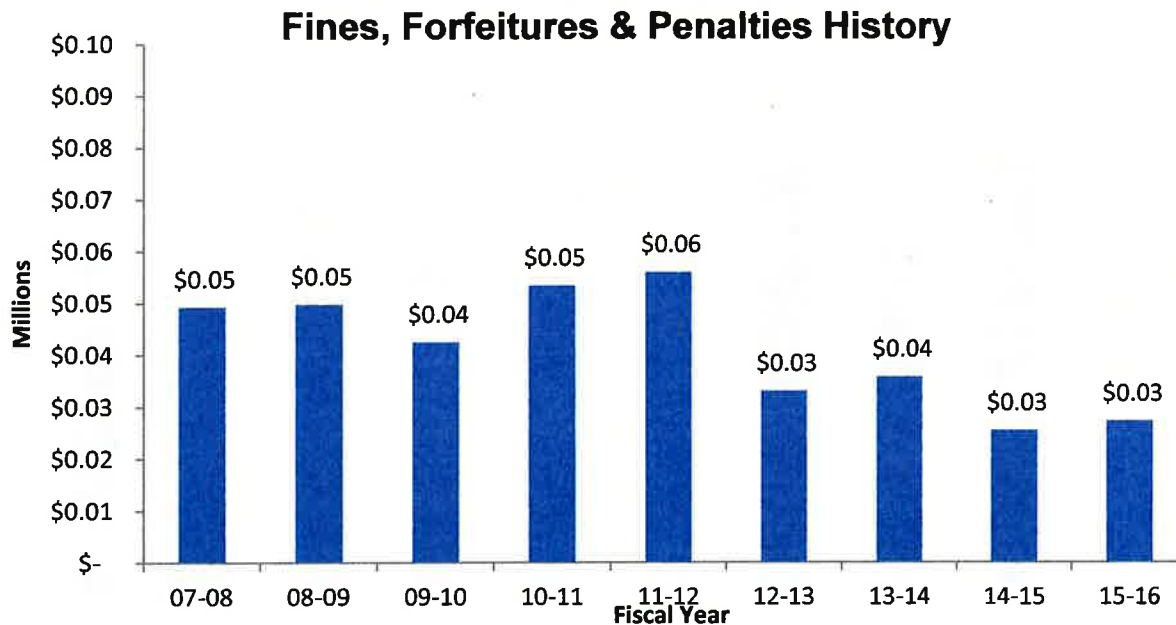
**Revenue and Resource Estimates**

**Fines, Forfeitures and Penalties**

Fines, forfeitures and penalties are fees collected through vehicles, fines, misdemeanors, local parking fines and delinquent penalties on unpaid fees. Vehicle fines and misdemeanor revenue is collected by the County. Fines, forfeitures and penalties account for .3% of all General Fund resources projected next year.

Fines, forfeitures and penalties go up and down depending on consumer habits. Vehicle code fines for FY 14-15 are estimated to be 26% less than FY 13-14. Misdemeanor fines for FY 14-15 are estimated to be 24% less than FY 13-14. Delinquent Penalties for FY 14-15 are estimated to be 35% less than FY 13-14.

The City has projected Calistoga’s fines, forfeitures and penalties will increase by 7.1% in FY 2015-16 to \$27,300.

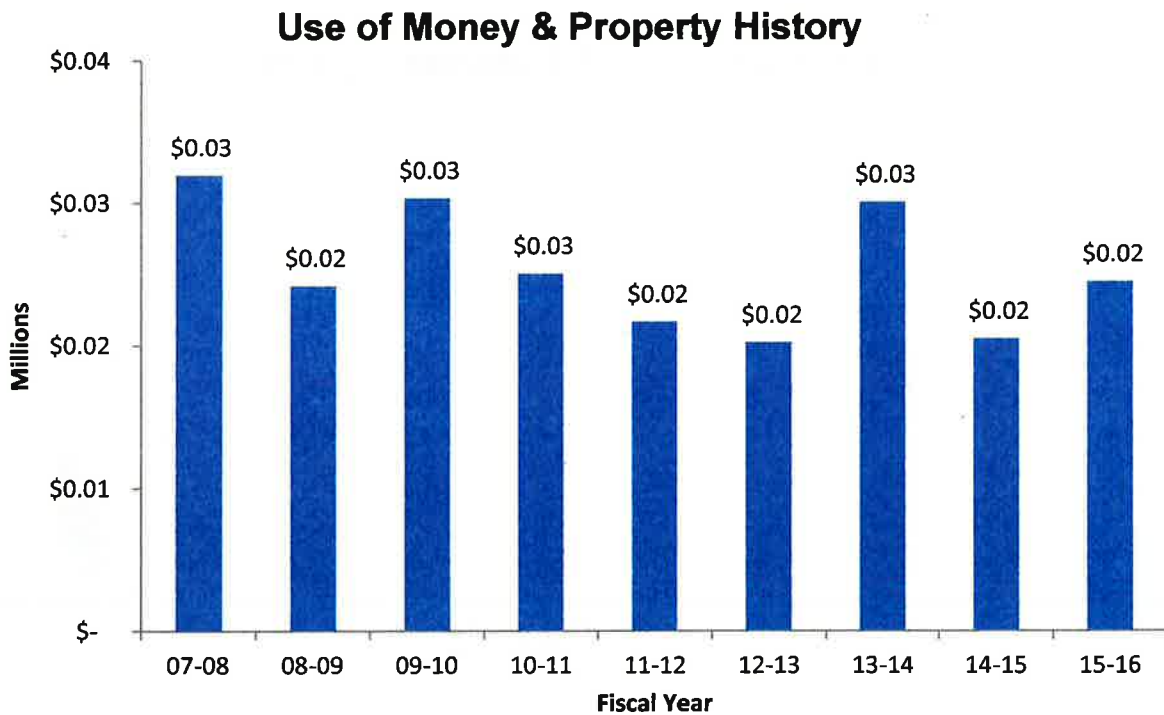


**Revenue and Resource Estimates**  
**Use of Money and Property**

Use of money and property represents earnings on the General Fund’s investments (mainly fund balances) and any funds received from City owned facility rentals. The City keeps any excess funds in the Local Agency Investment Fund (LAIF). LAIF is a voluntary program created by statute, began in 1977 as an investment alternative for California’s local governments and special districts. The program offers local agencies the opportunity to participate in a major portfolio, which invests hundreds of millions of dollars, using the investment expertise of the State Treasurer’s Office investment staff at no additional cost to the taxpayer. As of April 30, 2015 LAIF’s average monthly yield was .283%. City owned facilities are rented out to the community for special events throughout the year. In addition the City rents a facility to EMS Management LLC for ambulance services.

Use of money and property account for .3% of the General Fund resources projected next year. Use of money and property fluctuates from year to year as excess funds for the City fluctuate as well.

Based on current yields and historical yields of LAIF the City is projecting \$24,500 for FY 15-16 for the use of money and property.



**Revenue and Resource Estimates**

**Funds from Other Agencies & Grants**

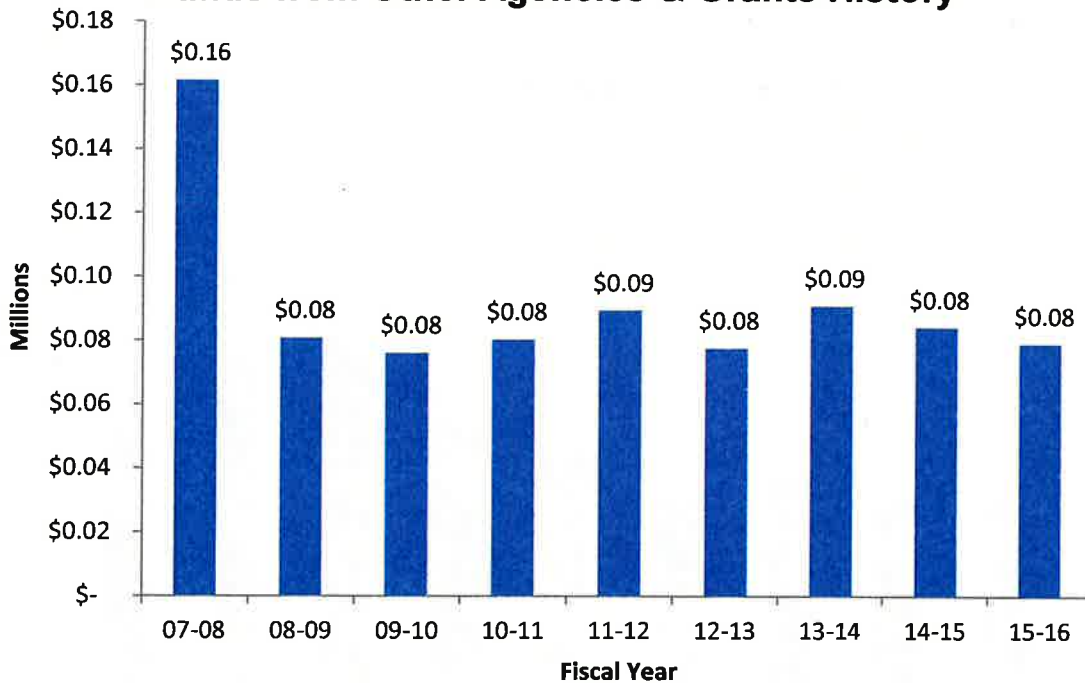
Funds from other agencies and grants category consists of funding from the State’s Public Safety Augmentation Fund, Motor Vehicle in-lieu fees, homeowner property tax exemptions and State grants for FY 15-16.

Motor vehicle license fee (VLF) made up a significant portion of the City’s overall revenues until 2004 when Governor Schwarzenegger reduced the vehicle license fee rate, replacing this revenue with increased City and County allocations of property tax. With the adoption of the State of California’s FY 2011-12 Budget, the City will no longer be receiving the same level of VLF revenues. The City’s VLF revenue has decreased from nearly \$229,000 in FY 2003-04 to the FY 2015-16 estimate of \$4,000.

The state grants the City has been receiving have been used for recycling projects.

Funds from other agencies and grants have decreased over the long-term. For FY 15-16 funds from the State Public Safety Augmentation to be received are \$65,171; \$4,000 from Motor Vehicle in-lieu fees; \$5,000 from Homeowner Property Tax Exemptions and State Grants of \$5,000 for a total estimated at \$79,100 when compared to FY 14-15 at \$84,271.

**Funds from Other Agencies & Grants History**



**Revenue and Resource Estimates**

**Charges for Services**

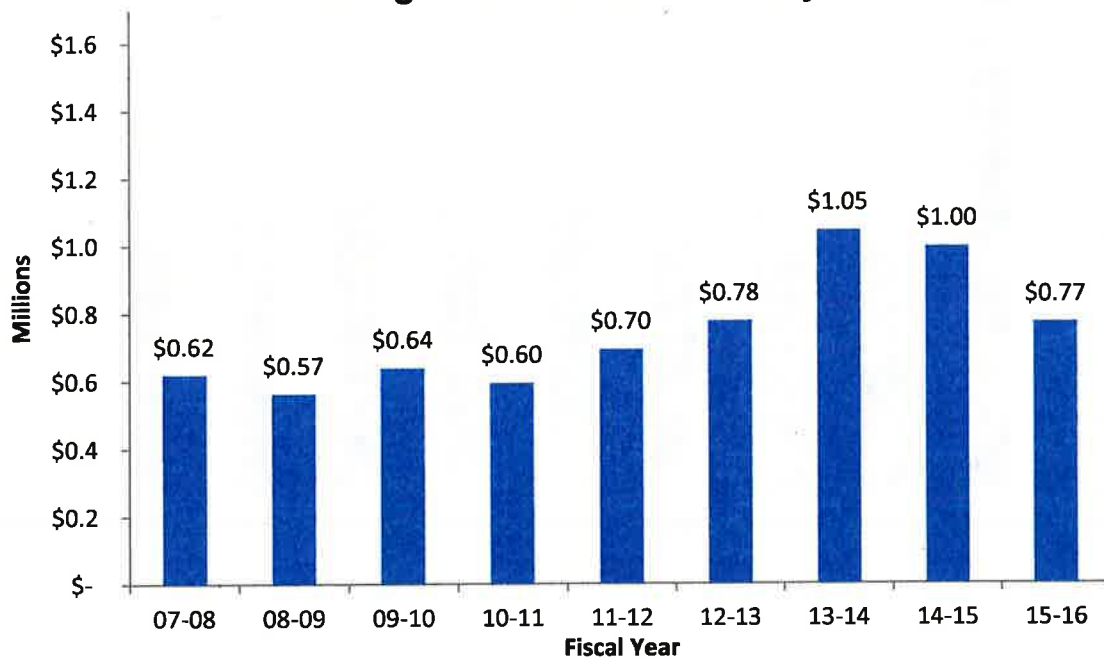
Charges for services revenue category consists primarily of fees for police services, fire services, planning services, public works services, community services recreational and community activities, plan check fees, reimbursement for services and central service overhead fees. Charges for Services account for 8.2% of the General Fund resources next year.

Charges for services revenue has fluctuated from fiscal year to year primarily due to little or no growth in development and Community Service’s program offerings.

Revenue estimates are based on the projected number of classes, number of participants and fee charges and staff’s estimate regarding the demand for classes and programs. There has been strong demand for swimming classes in the City and these program revenues have demonstrated continuing growth in recent years.

It is estimated for FY 15-16, charges for services will decrease 22.4% from FY 14-15 primarily due to less development projects from the prior year. The FY 15-16 Budget projects revenues at \$774,100.

**Charges for Services History**



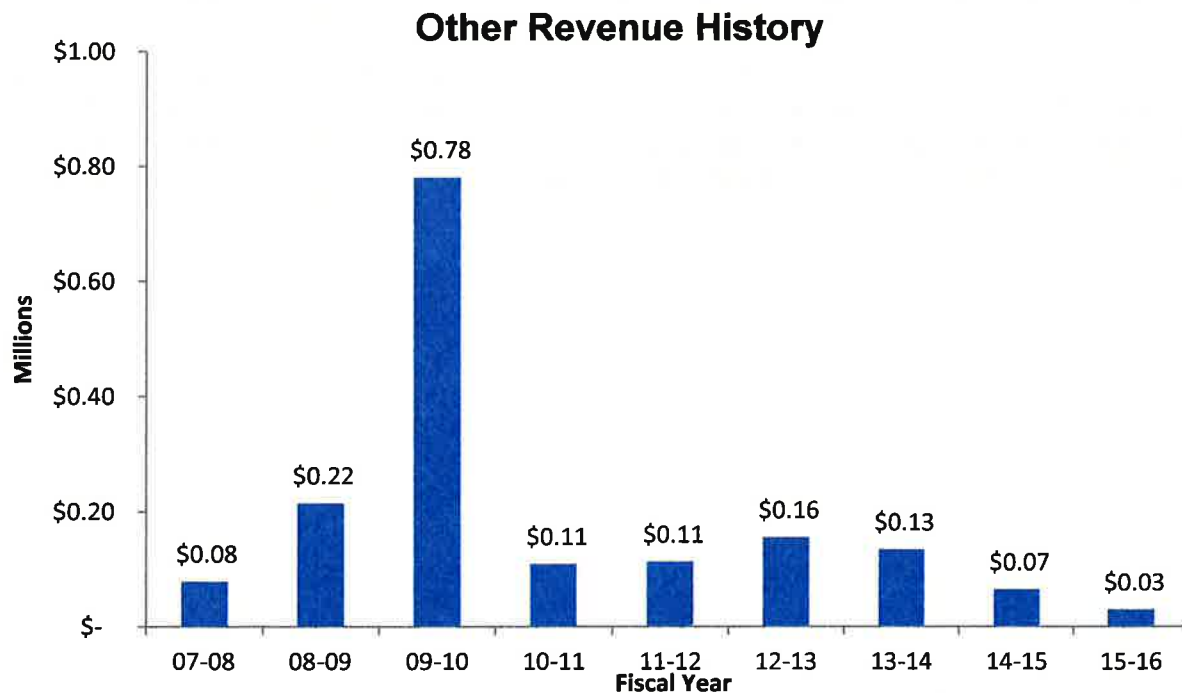
**Revenue and Resource Estimates**

**Other Revenue**

Other revenue category fees collected are fees for public records requests, Cal Card incentives for timely payments, police and fire reimbursements for Lexipol (policy manuals) and reimbursements from PARSAC, the City’s risk management carrier for liability, property, fraud, automobile and workers compensation premiums. The other revenue category accounts for .3% of all General Fund resources projected next year.

The chart below shows in FY 2009-10 other revenues as \$780,949. The reason for the increase in revenues was due to the retention being held for the swimming pool construction which eventually ended in a settlement with the construction company.

Revenue estimates are based on trend analysis. The City has projected that Calistoga’s other revenue will decrease by 53.8% in FY 2015-16. Other revenues will include reimbursements from Cal Card, Lexipol policy for fire and police, and PARSAC insurance premiums for a total of \$30,000.



**Revenue and Resource Estimates****Transfers In**

Transfers in include overhead and operating reimbursements, as well as one-time transfers which include fund and project close-outs.

The amount of general City support costs is based on costs attributable to development services. Direct costs of developed related services and all development services revenue are budgeted in special funds. The portion of the fee revenues attributable to overhead support costs are shown as a transfer to the General Fund to reimburse the City of general overhead support. In FY 2015-16, the overhead reimbursement transfer is estimated at \$194,170.

For FY 2015-16 the Gas tax fund will contribute \$95,000 for street operations; Police grant fund \$76,033 for front-line police operations; Recreation fund \$6,000; mobile home park fund \$7,520 for staff time spent on inspections; Home Grant Fund for administration \$2,667; Community Development \$2,350 for loan administration; and the Abandoned Vehicle fund \$4,600 for police operations.

For FY 2015-16, the difference between ongoing revenues and ongoing expenditures is a surplus of approximately \$1,778,014 before transfers or capital projects.

**Conclusion**

Revenue forecasting is used to predict resources available and forecasting can be problematic as estimating is more of an art than a science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable.

Patterns or trends in prior years are examined by staff and economic factors are considered before initial projections are made. These estimates take into account what has happened to our local economy, the state economy, what our current revenue experiences are, and as much as possible, what is likely to occur over the next 12 months.

<b>Personnel and Staffing</b> <b>Full Time Personnel by Position</b>
---

<b>Position</b>	<b>Final Budget FY 2014-2015</b>	<b>Adopted FY 2015-16</b>
Administrative Analyst	1.00	1.00
Administrative Secretary	1.00	1.00
Administrative Services Technician	1.00	1.00
Aquatics/Recreation Manager	1.00	0.00
Chief of Police	1.00	1.00
City Clerk	1.00	1.00
City Manager	1.00	1.00
Code Enforcement Officer	0.00	1.00
Director of Administrative Services	1.00	1.00
Director of Planning and Building	1.00	1.00
Director of Public Works	1.00	1.00
Dispatcher	3.00	3.00
Dispatcher Supervisor	1.00	1.00
Executive Secretary to the City Manager	1.00	1.00
Fire Chief	1.00	1.00
Firefighter	3.00	3.00
Maintenance Superintendent	1.00	1.00
Maintenance Technician I	3.00	3.00
Maintenance Technician II	2.00	2.00
Maintenance Technician III	3.00	3.00
Plant Operator I	3.00	3.00
Plant Operator II	3.00	3.00
Plant Superintendent	1.00	1.00
Police Officer	6.00	7.00
Police Sergeant	2.00	2.00
Recreation Services Manager	0.00	1.00
Senior Account Clerk	1.00	1.00
Senior Civil Engineer	1.00	1.00
Senior Planner	1.00	1.00
Senior Police Officer	1.00	1.00
<b>Total Full Time Funded Personnel by Position</b>	<b>47.00</b>	<b>49.00</b>

<p><b>Personnel and Staffing</b></p> <p><b>Funded Personnel</b></p>
---

<b>Department</b>	<b>Final Budget FY 2014-15</b>	<b>Adopted FY 2015-16</b>
Administration	1.80	1.80
City Clerk	0.80	0.80
Finance	2.10	2.10
Planning & Building	2.50	2.50
Police	18.00	19.00
Fire	16.00	16.00
Public Works Administration	0.65	0.65
Public Works Streets	1.46	1.66
Public Works Parks	1.23	1.23
Public Works Pool	0.15	0.15
Public Works Maintenance	0.15	0.15
Public Works Government Buildings	1.45	1.45
Public Works Sharpsteen Museum	0.06	0.06
Recreation	7.00	7.00
Water Distribution	3.27	3.67
Water Treatment	3.28	3.08
Water Conservation	0.15	0.15
Sewer Collection	3.47	3.87
Sewer Treatment	5.48	4.68
<b>Total Full Time Equivalent Funded</b>	<b>69.00</b>	<b>70.00</b>



<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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## **Budget at a Glance**

### **Introduction**

The City's Budget consists of five components: General Fund Budget (general operations), Enterprise Funds, Special Funds Budget, Equipment Replacement Fund and Capital Improvement Program (CIP).

The General Fund Budget is the City's fiscal operating blueprint. The FY 2015-16 General Fund operating budget is based on resource projections and transfers in for a total of \$9,732,900. Departmental operating expenditures and transfers out are budgeted at \$9,564,347.

As we move forward into the new fiscal year it is important to remember that the City's budgets will, once again, be very tight. The proposed Fiscal Year 2015-16 budget contains cuts in expenditures over what was initially requested by most of the departments, as necessary to reach a balanced budget. However, several Capital Improvement Projects (CIP's) are recommended for funding. These are urgently needed projects as a result of deferred maintenance. Also the City must respond to a Cease and Desist Order (CDO) from the State related to operations of the Wastewater treatment plant. The high cost and accelerated schedule to address issues presents a severe challenge to the Wastewater Fund and time commitment of staff.

This proposed budget continues to maintain the existing level of service and reliability to the community through our infrastructure systems and facilities. However, as previously indicated, there are many facilities that are not receiving maintenance and replacement as they should. There are no anticipated layoffs of staff. The City currently is in negotiations with the police officers labor group. It is anticipated signed Memoranda of Understanding will be in place by the end of June 2015. The budget and this document is the collaboration in which the community through its elected leaders, commission members, public hearings and the advice of City staff decide upon the services it shall receive from its government under the constraint of resources available to it through taxes, fees, and transfers from the federal, state, and county governments. This document reflects the priorities of residents in the community while balancing revenues and expenditures over the long term.

### **General Fund**

The City Council adopted goals and objectives for Fiscal Year 2015-16 calls for a minimum 30% reserve in its General Fund by year's end. Based on staff recommendations the City will end Fiscal Year with a fund balance of \$4,161,916 which

<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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is in excess of the 30% objective. Revenue resources of \$350,000 will be committed to Public Employees Retirement System (PERS) for the unfunded liability of approximately \$9,000,000 as of June 30, 2013 and employer rate increases and \$150,000 will be committed to future Retiree Benefits. An additional \$500,000 will be set aside for liability claims or unforeseen reduction in revenues or increase in expenditures in the enterprise funds.

It should be noted that while the General Fund reserve is increasing, it is largely due to one-time development fee payments. This has made funds available for community projects and recreational activities. However, the one-time development fees together, with the highly uncertain demands for capital improvement projects and other emergencies, means that a cautious spending approach should be taken over the next fiscal year.

A financial summary of the General Fund is provided in the following pages.

### **Departmental Summaries**

#### **City Council**

Calistoga voters, at large, elect a five member City Council to serve as the City's legislative and governing body with the power to enact and enforce all ordinances and resolutions. The Calistoga City Council is composed of a Mayor, Vice Mayor and three City Councilmembers. The Mayor is directly elected every two years and the other City council members for staggered four year terms. The Vice Mayor is selected annually from the members of the City Council.

The Office of the City Clerk consists of the City Clerk, and the Executive Secretary. The responsibilities include duties mandated by the State, the Calistoga Municipal Code and additional duties set by the City Manager. The activities of the City Clerk include many tasks including processing updates to the municipal code, preparing the agenda packets, posting of legal notices and meetings, responding to public records requests and ensuring compliance with FPPC filing requirements. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes the General Fund expenditures of \$139,729.

<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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**City Manager's Office**

The City Manager is the Chief Executive Officer of the City of Calistoga and is appointed by the City Council. The City Manager appoints the Department Directors and other City staff, except the City Attorney.

The City Manager is responsible for the implementation of decisions made by the City Council and for the overall management of all City departments; provides recommendations to the City Council on development and formulation of policies, goals and objectives on community issues and projects.

The City Manager also represents the City's interests throughout the region and beyond through coordination of activities with various local, State and Federal agencies. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes the General Fund expenditures of \$9,564,347.

**Administrative Services**

The City Manager oversees this department which includes economic vitality, legal services, payroll, fiscal services, purchasing and information technology, utility billing, risk management, non-departmental and human resources. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$1,689,929.

**Fire Services**

The Fire Department is entrusted with providing for services to the residents, businesses and visitors of greater Calistoga which protects their lives, property and environment from fires, medical emergencies, hazardous materials incidents and disasters. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$1,097,995 and revenues of \$325,000.

**Police Services**

The Police Department is entrusted with providing for the public's safety within the City's residential communities and commercial centers. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$2,547,927 and revenues of \$158,800.

<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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**Planning and Building Services**

The Planning and Building Department provide a complete range of planning and building services to the community. The Department's primary function is to guide private development in accordance with state law and the City's General Plan, Zoning Code and other local land use programs. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$487,949 and revenues of \$250,820.

**Public Works**

The Public Works Department is responsible for maintaining, operating, and improving the City's infrastructure to serve the needs of its citizens. The Department is responsible for managing and monitoring streets, water treatment and distribution, wastewater collection and treatment, storm drains, parks, City-owned streetlights, City-owned buildings, the City-owned cemetery, engineering and capital improvement project administration and inspection. The Department serves a coordination role for solid waste collection services and public transit services. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$1,128,240 and revenues of \$45,000.

**Recreation Services**

The Recreation Services Division is responsible for management and operation of the fitness and recreation programs, adult and senior community classes, special event permitting, transit services, City sponsored special events, weekend janitorial of City facilities, and the Calistoga Community Pool. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$668,947 and revenues of \$108,000.

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**General Fund Resources**

General Fund Revenues total \$9,538,730. In addition General Fund resources include transfers in of \$194,170 to offset the cost of City overhead support For FY 2015-16; the Gas tax fund will contribute \$95,000 for street operations; Police grant fund \$76,033 for front-line police operations; Recreation fund \$6,000 to offset recreational programs; Mobile home park fund \$7,520 for staff time spent on inspections; Home Grant \$2,667 for staff administration; Community Development \$2,350 for staff administration of loans and Abandoned Vehicle fund \$4,600 for police operations. See the Resources table on next page for revenue and transfers in details.

**Budget Summary**  
**General Fund Summary**

**General Fund Resources**

General Fund resources are \$9,732,900.

**RESOURCES**

	FY 13-14 <u>Actual</u>	FY 14-15 <u>Adjusted</u>	FY 15-16 <u>Projected</u>
<b><u>Revenues</u></b>			
Property Tax	\$ 1,718,854	\$ 1,843,903	\$ 1,879,597
Sales Tax	919,680	977,590	932,422
Transient Occupancy Tax	4,456,456	4,928,272	5,311,540
Other Taxes	384,488	387,100	348,400
Licenses and Permits	165,350	120,500	131,700
Fines, Forfeitures	35,799	25,500	27,300
Interest & Use of Property	30,088	20,500	24,500
Revenues from other Agencies	71,726	74,171	74,171
Grants- Operations	19,275	10,100	5,000
Charges for Services	1,046,620	998,000	774,100
Other Revenues	134,241	65,000	30,000
<i>Sub - Total General Fund Revenues</i>	\$ 8,982,577	\$ 9,450,636	\$ 9,538,730
 <b><u>General Fund Transfers in (from)</u></b>			
Fund 21 (Gas Tax)	\$ 95,000	\$ 145,000	\$ 95,000
Fund 25 (MTC Grants)	11,937		
Fund 40 (Public Safety )	55,285	30,000	-
Fund 41 (Police Grants)	105,809	75,322	76,033
Fund 87 (Recreation)	8,000	6,100	6,000
CPA Adjustments (Employee Benefits)	93,808	-	-
Fund 27 (Mobile Home Park- Administration)	8,985	7,520	7,520
Fund 38 (CDBG- Administration)	1,123	-	-
Fund 78 (Housing Trust)	-	1,500	2,667
Fund 79 (Abandoned Vehicle)	4,600	4,600	4,600
Fund 39 (Community Development)	104,142	12,067	2,350
<i>Sub - Total General Fund Transfers In</i>	\$ 488,689	\$ 282,109	\$ 194,170
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$ 9,471,266</b>	<b>\$ 9,732,745</b>	<b>\$ 9,732,900</b>

**Budget Summary**  
**General Fund Summary**

**General Fund Expenditures**

General Fund expenditures are \$9,564,347

**APPROPRIATIONS**

	FY 13-14	FY 14-15	FY 15-16
<u>Operating Appropriations</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Projected</u>
City Council and City Clerk	\$ 121,047	\$ 141,081	\$ 139,729
Support services	1,352,524	1,702,210	1,689,929
Fire Services	884,603	976,850	1,097,995
Planning & Building	659,254	675,493	487,949
Police Services	2,141,507	2,261,115	2,547,927
Public Works	907,873	1,036,394	1,128,240
Recreation Services	544,889	616,474	668,947
<i>Total Operating Appropriations</i>	\$ 6,611,697	\$ 7,409,617	\$ 7,760,716
<u>Operating Transfers Out (To)</u>			
MTC Grant Fund	\$ -	\$ 19,133	\$ -
Future Employee Benefits	100,000	650,000	500,000
Gas Tax	-	-	5,021
Wastewater Fund	-		1,000,000
Water Fund	79,400	109,400	79,400
Equipment Repl Fund	200,000	148,787	80,532
Debt Service Fund	29,190	-	138,678
<i>Total Operating Transfers Out</i>	\$ 408,590	\$ 927,320	\$ 1,803,631
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 7,020,287</b>	<b>\$ 8,336,937</b>	<b>\$ 9,564,347</b>
<b>AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS</b>			<b>\$ 500,000</b>
<b>PROJECTED RESERVE FUND (AT YEAR END)</b>			<b>\$ 3,644,890</b>

Percent of GF budgeted appropriations

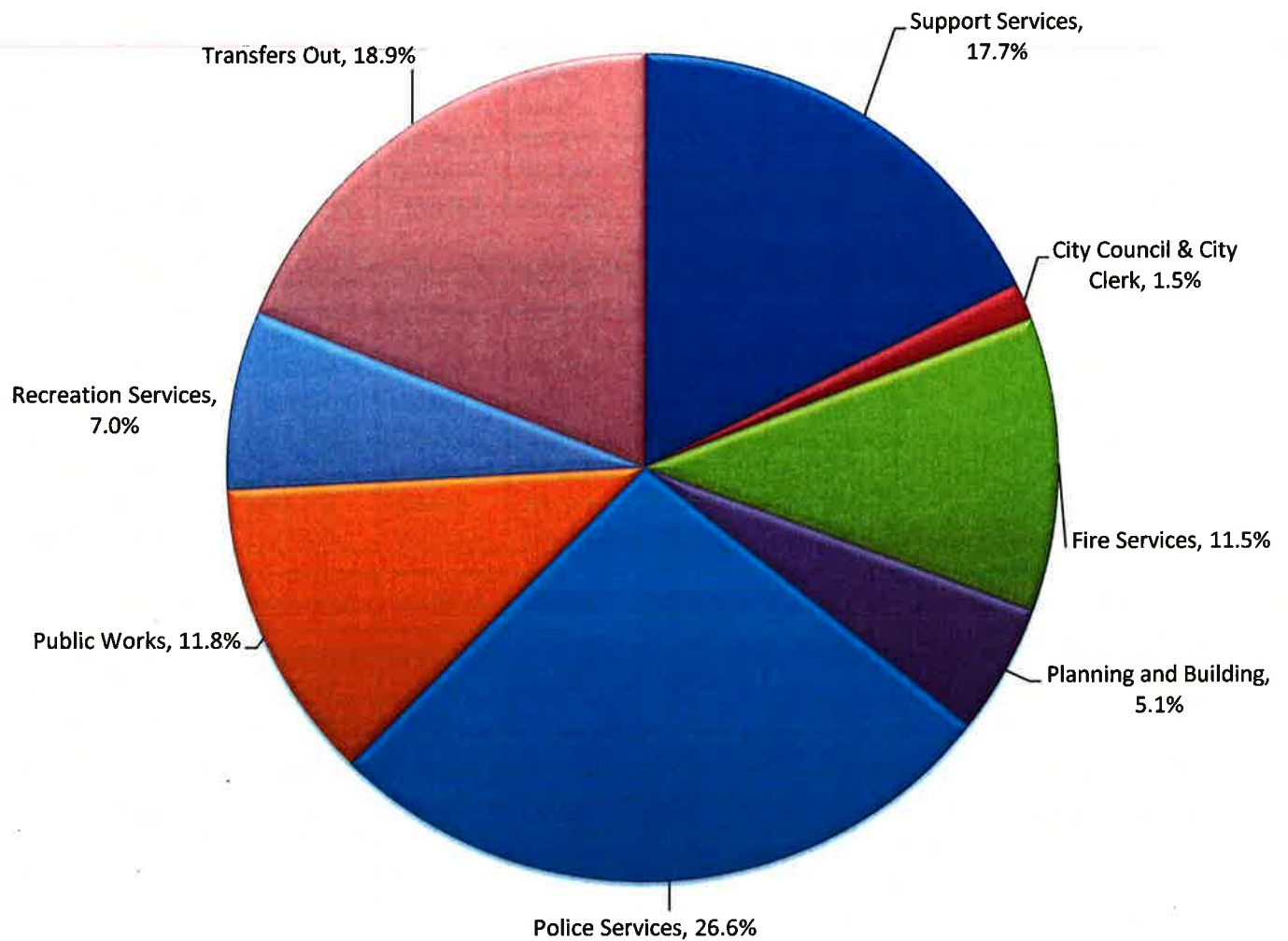
53.60%

**Operating Expenditures & Transfers Out**

**General Fund**

General Fund expenditures are anticipated to increase from the FY 2014-15 budget by \$351,099 or 4.8%, due primarily to increases in health insurance, deferred repairs and maintenance, one additional police officer and the increase in CalPERS rates. The reason for the large increase in transfers out is due to an advance from the General Fund to the Wastewater Fund for capital improvement projects and a surplus for unexpected expenditures.

The following chart illustrates the composition of the City's General Fund expenditures by department projected for FY 2014-15 at **\$9,564,347**.



<b>General Fund</b>
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<b>Sources and Uses</b>
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Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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<b>Operating Revenues</b>
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Property Tax	1,685,569	1,635,425	1,685,766	1,718,854	1,705,214	1,843,903	1,879,597
Sales Tax	746,907	903,027	954,573	919,680	950,000	977,590	932,422
Transient Occupancy Tax	3,430,486	3,768,443	3,948,825	4,456,456	4,786,000	4,928,272	5,311,540
Other Taxes	312,784	323,873	326,308	384,488	332,100	387,100	348,400
Licenses and Permits	68,287	69,708	92,315	165,350	511,500	120,500	131,700
Fines, Forfeitures & Penalties	53,486	55,990	33,075	35,799	25,500	25,500	27,300
Interest and Use of Property	25,089	21,708	20,249	30,088	20,500	20,500	24,500
Revenues From Other Agencies	80,354	71,378	77,666	71,726	59,000	74,171	74,171
Grants - Operations	-	18,131	5,000	19,275	5,000	10,100	5,000
Charges for Services	597,056	695,639	778,797	1,046,620	1,579,400	998,000	774,100
Other Revenues	109,216	113,269	155,730	134,241	10,000	65,000	30,000
<b>Total Operating Revenues</b>	<b>7,109,234</b>	<b>7,676,591</b>	<b>8,078,304</b>	<b>8,982,577</b>	<b>9,984,214</b>	<b>9,450,636</b>	<b>9,538,730</b>

<b>Operating Expenditures</b>
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Support Services	1,657,708	1,409,322	1,405,992	1,352,524	1,697,210	1,702,210	1,689,929
City Council & City Clerk	171,588	147,538	176,052	121,047	138,281	141,081	139,729
Fire Services	753,329	750,135	841,996	884,603	938,893	976,850	1,097,995
Planning & Building	602,200	395,209	414,531	659,254	1,345,493	675,493	487,949
Police Services	2,249,220	2,111,420	2,184,026	2,141,507	2,261,115	2,261,115	2,547,927
Public Works	962,661	850,384	872,239	907,873	1,086,908	1,036,394	1,128,240
Recreation Services	802,776	521,234	497,407	544,889	611,474	616,474	668,947
<b>Total Operating Expenditures</b>	<b>7,199,481</b>	<b>6,185,242</b>	<b>6,392,243</b>	<b>6,611,697</b>	<b>8,079,374</b>	<b>7,409,617</b>	<b>7,760,716</b>

<b>Net Operating Surplus/ (Deficit)</b>	<b>(90,247)</b>	<b>1,491,349</b>	<b>1,686,061</b>	<b>2,370,880</b>	<b>1,904,840</b>	<b>2,041,019</b>	<b>1,778,014</b>
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<b>Other Sources</b>
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Deutsche Lease Financing	-	-	61,554	163,332	254,000	101,937	131,923
Grants - Improvements	1,021,350	-	-	15,690	392,500	142,318	930,000

<b>Other Uses</b>
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<b>Special Projects</b>	<b>5,800</b>	<b>3,963</b>	<b>21,643</b>	<b>68,734</b>	<b>6,000</b>	<b>12,067</b>	<b>-</b>
<b>Capital Improvement Projects</b>							
Streets	600,000	-	-	23,606	1,134,000	202,050	1,780,000
Parks	-	-	-	4,974	-	-	-
Buildings	875,504	82,396	61,578	83,378	352,000	267,393	150,500
Other	43,130	13,412	5,874	65,787	115,000	113,138	225,000
<b>Total Capital Projects</b>	<b>1,518,633</b>	<b>95,808</b>	<b>67,452</b>	<b>177,745</b>	<b>1,601,000</b>	<b>582,581</b>	<b>2,155,500</b>



**General Fund**

**Sources and Uses**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Transfers From or (To) Other Funds</b>							
Gas Tax Fund	80,000	95,000	95,000	95,000	195,000	145,000	89,979
Public Safety Fund	-	1,440	-	55,285	30,000	30,000	-
Police Grants Fund	78,910	120,093	79,619	105,809	75,322	75,322	76,033
Recreation Donations	12,000	2,061	6,100	8,000	5,300	6,100	6,000
Mobile Home Park Fund	10,500	5,407	11,000	8,985	7,520	7,520	7,520
MTC Grants Fund	-	-	44,691	11,937	(19,133)	(19,133)	-
Prepayments	-	-	(53,405)	-	-	-	-
CDBG Fund	-	-	-	1,123	-	-	-
HOME Grant	-	-	-	-	-	1,500	2,667
Abandoned Vehicle Fund	4,600	6,900	4,600	4,600	4,600	4,600	4,600
Adj. YE (Adj Trnsfrs- Auditors)	(280,113)	-	41,723	93,808	-	-	-
Advance to WWTP Operations	(397,408)	(311,925)	(241,511)	-	-	-	-
Advance to WWTP Capital	-	-	-	-	-	-	(1,000,000)
Water Conservation Program	-	-	-	-	-	(30,000)	-
Water Operations	(462,400)	-	-	(79,400)	(79,400)	(79,400)	(79,400)
Equipment Fund	-	-	-	(200,000)	(136,877)	(148,787)	(80,532)
Public Emp Retirement System	-	-	(50,000)	(50,000)	(500,000)	(500,000)	(350,000)
GASB 45 Retiree Benefits	-	-	(50,000)	(50,000)	(150,000)	(150,000)	(150,000)
Community Development Fund	-	53,455	90,141	104,142	6,000	12,067	2,350
Debt Service Fund	(510,990)	(699,483)	(424,056)	(29,190)	-	-	(138,678)
<b>Net All Transfers</b>	<b>(283,403)</b>	<b>(724,381)</b>	<b>(446,097)</b>	<b>80,099</b>	<b>(561,668)</b>	<b>(645,211)</b>	<b>(1,609,461)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(916,664)</b>	<b>629,254</b>	<b>1,212,423</b>	<b>2,383,522</b>	<b>382,672</b>	<b>1,045,415</b>	<b>(925,024)</b>
<b>Beginning Fund Balance</b>	<b>933,576</b>	<b>16,911</b>	<b>646,165</b>	<b>1,858,588</b>	<b>2,867,240</b>	<b>4,041,525</b>	<b>5,086,940</b>
<b>Less Committed Funds Retiree Benefits</b>				<b>(200,586)</b>			
<b>Ending Fund Balance</b>	<b>16,911</b>	<b>646,165</b>	<b>1,858,588</b>	<b>4,041,525</b>	<b>3,249,912</b>	<b>5,086,940</b>	<b>4,161,916</b>
<b>Fund Balance Allocation to Reserves</b>							
<b>Emergencies and General Contingency</b>	<b>16,911</b>	<b>646,165</b>	<b>1,858,588</b>	<b>4,041,525</b>	<b>2,749,912</b>	<b>4,586,940</b>	<b>3,661,916</b>
<b>General Liability Claims</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>***Total Reserves</b>	<b>16,911</b>	<b>646,165</b>	<b>1,858,588</b>	<b>4,041,525</b>	<b>3,249,912</b>	<b>5,086,940</b>	<b>4,161,916</b>
<b>***30% of Reserves FY 15-16 Operating Expenditures \$7,760,716 is \$2,328,215</b>							
<b>Emergency &amp; Contingency Reserves As A Percent of Operating Expenditures</b>	<b>0.2%</b>	<b>10.4%</b>	<b>29.1%</b>	<b>61.1%</b>	<b>34.0%</b>	<b>61.9%</b>	<b>47.2%</b>
<b>All Reserves As A Percent of Operating Expenditures - Policy 30%</b>	<b>0.2%</b>	<b>10.4%</b>	<b>29.1%</b>	<b>61.1%</b>	<b>40.2%</b>	<b>68.7%</b>	<b>53.6%</b>

**General Fund  
Department and Program Summaries**

Program #	Department and Program	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>SUPPORT SERVICES</b>								
4114	City Manager	124,464	116,542	138,057	135,432	154,948	159,948	161,607
4176	Economic Vitality	326,544	320,889	320,279	320,123	346,743	346,743	356,915
4113	Legal Services	174,498	204,581	233,245	172,553	200,000	200,000	200,000
4108	Finance	220,498	219,363	229,222	218,031	234,433	234,433	252,600
4170	Risk Management	539,433	292,374	256,881	273,331	376,396	376,396	372,540
4172	Personnel	106,386	127,181	126,202	119,225	160,796	160,796	134,673
4119	Non-Departmental	165,886	128,392	102,107	113,829	223,894	223,894	211,594
<b>Total</b>		<b>1,657,708</b>	<b>1,409,322</b>	<b>1,405,992</b>	<b>1,352,524</b>	<b>1,697,210</b>	<b>1,702,210</b>	<b>1,689,929</b>
Year over Year Change		31%	-15%	-0.2%	-3.8%	25.5%	25.9%	-0.7%
<b>CITY COUNCIL &amp; CITY CLERK</b>								
4110	City Council	57,695	46,636	46,461	47,670	50,068	50,568	57,981
4111	City Clerk	99,077	94,664	98,700	73,227	78,213	78,013	81,048
4133	Elections	14,816	6,238	30,891	150	10,000	12,500	700
<b>Total</b>		<b>171,588</b>	<b>147,538</b>	<b>176,052</b>	<b>121,047</b>	<b>138,281</b>	<b>141,081</b>	<b>139,729</b>
Year over Year Change		16%	-14%	19.3%	-31.2%	14.2%	16.6%	-1.0%
<b>FIRE SERVICES</b>								
4117	Fire Services	753,329	750,135	841,996	884,603	938,893	976,850	1,097,995
<b>Total</b>		<b>753,329</b>	<b>750,135</b>	<b>841,996</b>	<b>884,603</b>	<b>938,893</b>	<b>976,850</b>	<b>1,097,995</b>
Year over Year Change		-6%	0%	12.2%	5.1%	6.1%	10.4%	12.4%
<b>PLANNING &amp; BUILDING</b>								
4109	Planning Commission Active Transp. Advisory Committee	3,725	6,821	5,663	4,831	7,500	7,500	7,500
4120	Building & Fire Code Board of Appeals	-	-	-	798	-	-	-
4177	Planning	375,913	242,524	237,946	268,276	287,776	287,776	279,525
4125	Building Services	222,562	145,864	170,922	385,189	1,050,217	380,217	200,924
<b>Total</b>		<b>602,200</b>	<b>395,209</b>	<b>414,531</b>	<b>659,254</b>	<b>1,345,493</b>	<b>675,493</b>	<b>487,949</b>
Year over Year Change		-7%	-34%	4.9%	59.0%	104.1%	2.5%	-27.8%
<b>POLICE SERVICES</b>								
4116	Police Services	1,767,130	1,661,564	1,724,084	1,686,717	1,757,249	1,757,249	2,012,099
4129	Police Dispatch	464,148	433,499	459,942	454,790	503,866	503,866	535,828
4138	Emergency Services	17,942	16,357	-	-	-	-	-
<b>Total</b>		<b>2,249,220</b>	<b>2,111,420</b>	<b>2,184,026</b>	<b>2,141,507</b>	<b>2,261,115</b>	<b>2,261,115</b>	<b>2,547,927</b>
Year over Year Change		1%	-6%	3.4%	-1.9%	5.6%	5.6%	12.7%
<b>PUBLIC WORKS</b>								
4121	Public Works Administration	102,541	113,297	123,219	106,589	146,774	146,774	152,936
4122	Streets	334,824	213,667	185,869	233,272	291,235	279,985	301,926
4123	Park Maintenance	183,916	176,521	188,175	174,708	212,943	193,288	206,951
4126	Pool Maintenance	107,193	115,624	147,717	160,428	178,086	165,965	171,448
4124	Maintenance Shop	24,646	23,658	24,163	20,546	24,673	24,673	24,128
4127	Building Maintenance	209,541	207,617	203,096	212,330	233,197	225,709	270,851
<b>Total</b>		<b>962,661</b>	<b>850,384</b>	<b>872,239</b>	<b>907,873</b>	<b>1,086,908</b>	<b>1,036,394</b>	<b>1,128,240</b>
Year over Year Change		8%	-12%	2.6%	4.1%	19.7%	14.2%	8.9%

**General Fund**  
**Department and Program Summaries**

Program #	Department and Program	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>RECREATION SERVICES</b>								
4150	Community Res. Commission	4,429	1	-	-	-	-	-
4152	Recreation Programs	335,017	129,384	110,439	122,299	123,345	123,345	153,689
4153	Education/Recreation Courses	85,315	63,997	56,538	58,034	62,734	62,734	60,227
4154	Senior Activities	14,170	22,099	21,686	27,730	34,002	34,002	36,493
4156	Aquatic Services	181,041	155,102	171,018	173,989	186,701	186,701	194,626
4107	Community Promotions	22,200	19,750	13,800	43,333	75,833	80,833	95,833
4155	Community Activities	51,978	28,729	16,825	20,228	22,545	22,545	24,176
4174	Library Services	72,846	74,441	75,352	71,687	75,000	75,000	75,000
4173	Sharpsteen Museum	18,010	17,993	19,249	17,589	20,814	20,814	18,403
4405	Transit - Shuttle	17,771	9,738	12,500	10,000	10,500	10,500	10,500
<b>Total</b>		<b>802,776</b>	<b>521,234</b>	<b>497,407</b>	<b>544,889</b>	<b>611,474</b>	<b>616,474</b>	<b>668,947</b>
<b>Year over Year Change</b>		11%	-35%	-4.6%	9.5%	12.2%	13.1%	8.5%
<b>Total Operations</b>		<b>7,199,481</b>	<b>6,185,242</b>	<b>6,392,243</b>	<b>6,611,697</b>	<b>8,079,374</b>	<b>7,409,617</b>	<b>7,760,716</b>
		7%	-14%	3.3%	3.4%	22.2%	12.1%	4.7%
<b>Equipment Replacement</b>		-	-	-	-	-	-	-
<b>Special Projects</b>								
4402	Urban Design Plan	25	3,963	-	-	-	-	-
4670	Housing Element	415	-	-	-	-	-	-
4604	Busk Abatement 2007	-	-	-	-	-	-	-
4605	Karpak Abatement 2008	-	-	-	-	-	-	-
4606	Community Enhancement and Beautification	-	-	-	-	-	-	-
4607	Services and Development Impact Fee Updates	3,070	-	21,643	67,134	6,000	12,067	-
4608	Green Initiatives	2,290	-	-	1,600	-	-	-
<b>Total Special Projects</b>		<b>5,800</b>	<b>3,963</b>	<b>21,643</b>	<b>68,734</b>	<b>6,000</b>	<b>12,067</b>	<b>-</b>
<b>Capital Improvements</b>								
Streets		600,000	-	-	23,606	1,134,000	202,050	1,780,000
Parks		-	-	-	4,974	-	-	-
Buildings & Facilities		875,504	82,396	61,578	83,378	352,000	267,393	150,500
Other		43,130	13,412	5,874	65,787	115,000	113,138	225,000
<b>Total Capital Improvements</b>		<b>1,518,633</b>	<b>95,808</b>	<b>67,452</b>	<b>177,745</b>	<b>1,601,000</b>	<b>582,581</b>	<b>2,155,500</b>
<b>Total General Fund Appropriations</b>		<b>8,723,915</b>	<b>6,285,013</b>	<b>6,481,337</b>	<b>6,858,176</b>	<b>9,686,374</b>	<b>8,004,265</b>	<b>9,916,216</b>

**General Fund  
Department and Program Summaries**

Program #	Department and Program	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Debt Service</b>								
4430	Debt Service Payments	39,930	1,452,943	-	-	-	-	-
<b>Total Debt Service</b>		<b>39,930</b>	<b>1,452,943</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Uses</b>								
<b>Transfers Out</b>								
	Water & WWTP Operations	397,408	-	-	-	-	-	1,000,000
	Debt Service	510,990	681,946	424,056	29,190	-	-	138,678
	Water Conservation Program	-	-	-	-	-	30,000	-
	Water Operations	462,400	-	-	79,400	79,400	79,400	79,400
	Employee Benefits	-	-	100,000	100,000	650,000	650,000	500,000
	Equipment Fund	-	-	-	200,000	136,877	148,787	80,532
	Gas Tax Fund	-	-	-	-	-	-	5,021
	MTC Grant Funds	-	-	-	4,448	19,133	19,133	-
	Police Grants	-	19,245	11,048	-	-	-	-
<b>Total Other</b>		<b>1,370,798</b>	<b>701,191</b>	<b>535,104</b>	<b>413,038</b>	<b>885,410</b>	<b>927,320</b>	<b>1,803,631</b>
<b>Total General Fund Uses</b>		<b>10,134,643</b>	<b>8,439,147</b>	<b>7,016,441</b>	<b>7,271,214</b>	<b>10,571,784</b>	<b>8,931,585</b>	<b>11,719,847</b>

**General Fund**  
**CIP Project Summary**

Project #	Description	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Streets</b>								
5402	Pavement Maintenance	-	-	-	-	700,000	75,000	850,000
5519-4915	Logvy Storm Drain Outfall	-	-	-	14,359	-	-	-
5520-4915	Culvert Repair Grant Street	-	-	-	8,247	375,000	82,400	800,000
5522-4915	Culvert Repair at Napa River	-	-	-	-	15,000	650	-
5326-4905	GIS Survey	-	-	-	1,000	24,000	24,000	-
5523-4915	Road to Feige Tank	-	-	-	-	20,000	20,000	130,000
5453	SE Storm Drainage	600,000	-	-	-	-	-	-
<b>SUBTOTAL STREETS</b>		<b>600,000</b>	<b>-</b>	<b>-</b>	<b>23,606</b>	<b>1,134,000</b>	<b>202,050</b>	<b>1,780,000</b>
<b>Parks</b>								
5463-4915	Bank Stabilization - Pioneer Park	-	-	-	4,974	-	-	-
<b>SUBTOTAL PARKS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,974</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buildings &amp; Facilities</b>								
5503	Monhoff & Recreation Improvements	-	-	-	32,659	241,000	78,781	130,000
5451-4915	Community Pool Facility	88,623	82,396	61,578	20,434	13,000	23,156	20,500
5469-4915	Facility Improvements Community Center & Sharpsteen	-	-	-	-	53,000	120,000	-
5507-4915	Facility Improvements - Police	-	-	-	30,285	30,000	30,000	-
5525-4915	City Hall Fire System	-	-	-	-	10,000	10,000	-
5524-4915	Fuel Tank Removal	-	-	-	-	5,000	5,456	-
<b>SUBTOTAL BUILDINGS &amp; FACILITIES</b>		<b>875,504</b>	<b>82,396</b>	<b>61,578</b>	<b>83,378</b>	<b>352,000</b>	<b>267,393</b>	<b>150,500</b>
<b>Other Improvements</b>								
4994-5187	Soils Remediation	16,245	13,412	5,874	49,567	-	-	-
5521-4905	Fairway Path Extension	-	-	-	16,220	-	37,956	150,000
5530-4915	Access Facility & Sidewalk Improvements	20,235	-	-	-	115,000	51,000	75,000
5531-4402	Earthquake Improvements	-	-	-	-	-	24,182	-
<b>SUBTOTAL OTHER</b>		<b>43,130</b>	<b>13,412</b>	<b>5,874</b>	<b>65,787</b>	<b>115,000</b>	<b>113,138</b>	<b>225,000</b>
<b>Total All General Fund Projects</b>		<b>1,518,633</b>	<b>95,808</b>	<b>67,452</b>	<b>177,745</b>	<b>1,601,000</b>	<b>582,581</b>	<b>2,155,500</b>

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<p style="text-align: center;"><b>City Manager's Office</b> <b>City Council and City Clerk</b></p>
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**City Council**

Calistoga voters, at large, elect a five-member City Council to serve as the City's legislative and governing body with the power to enact and enforce all ordinances and resolutions. The Calistoga City Council is composed of a Mayor, Vice Mayor and three City Councilmembers. The Mayor is directly elected every two years and the other City council members for staggered four year terms. The Vice Mayor is selected annually from the members of the City Council.

Regular meetings of the Calistoga City Council are held on the first and third Tuesdays of every month 7:00 p.m. in the Calistoga Community Center, located at 1307 Washington Street. The public is welcome to attend and participate in all public sessions of the Council. City Council Meetings are rebroadcast following the meetings on Channel 28, starting on Wednesday at 7 p.m., Thursday at 2 p.m. and Saturday at 5 p.m.

Annually, the City Council holds a special study session to develop a series of Priority Projects and to identify areas of interest for the up-coming fiscal year and longer term efforts. The listings of Priority Projects for FY 15-16 are included in the FY 15-16 Budget Document.

**City Clerk**

The Office of the City Clerk consists of the City Clerk and the Executive Secretary and /Deputy City Clerk. The responsibilities include duties mandated by the State, the Calistoga Municipal Code and additional duties set by the City Manager. The activities of the City Clerk include many tasks including processing updates to the municipal code, preparing the agenda packets, posting of legal notices and meetings, responding to public records requests and ensuring compliance with FPPC filing requirements.

**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2014-15**

- Attended 27 City Council meetings and recorded the official proceedings
- Processed approximately 49 requests for public records
- Provided 40 official notifications for City Council public hearings items
- Prepared draft Record Retention Policy
- Scanned all City of Calistoga Ordinances from 1900 to current into an electronic format

<b>City Manager's Office</b> <b>City Council and City Clerk</b>
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**City Clerk (continued)****MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2015-16**

- Continue to deliver a high level of service and continue to reduce City operating costs\*
- Finalize the City's Record Retention Policy, agendize for the adoption by the City Council and commence implementation\*
- Scan all Council Resolutions, Minutes and City Contracts, Deeds and Agreements from 1886 to current into an electronic format
- Update City's Website
- Update City's policy and procedure manual
- Begin work on update of City's Emergency Plan

**City Manager****MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2014-15**

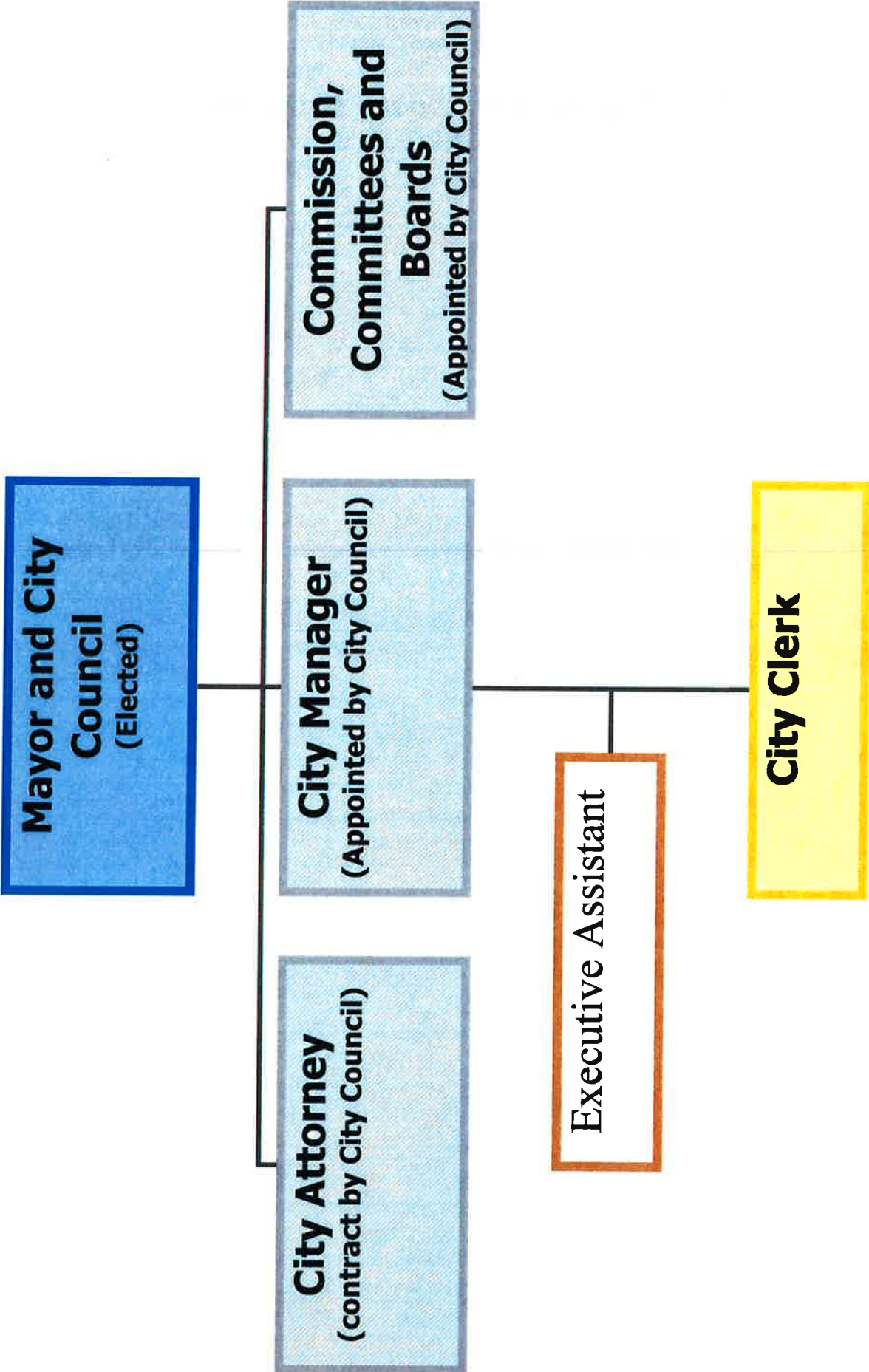
- Completed labor negotiations with all represented and unrepresented labor associations
- Coordinated adoption of FY 2015-16 operations and capital budgets
- Negotiated a disposition agreement with the Boys and Girls Clubs for use of a parcel at Logvy Park for a new facility
- Negotiated a property acquisition at 611 Washington Street for affordable housing development
- Continued water emergency actions and contingency plans to address drought conditions

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2014-15**

- Implement Koff & Associates classification and compensation study
- Continue to communicate with local newspapers and attend various non-profit events to communicate City priorities and to obtain information on local needs and concerns\*
- Organize staff work priorities to align with Council goals, objectives and priority projects\*
- Continue to implement water conservation measures\*
- Initiate and complete negotiations with all labor groups to seek a multi-year labor MOU's
- Work with developer to seek land entitlements and funding for a senior rental housing project at 611 Washington Street

\* A City Council Objective or Priority Project.





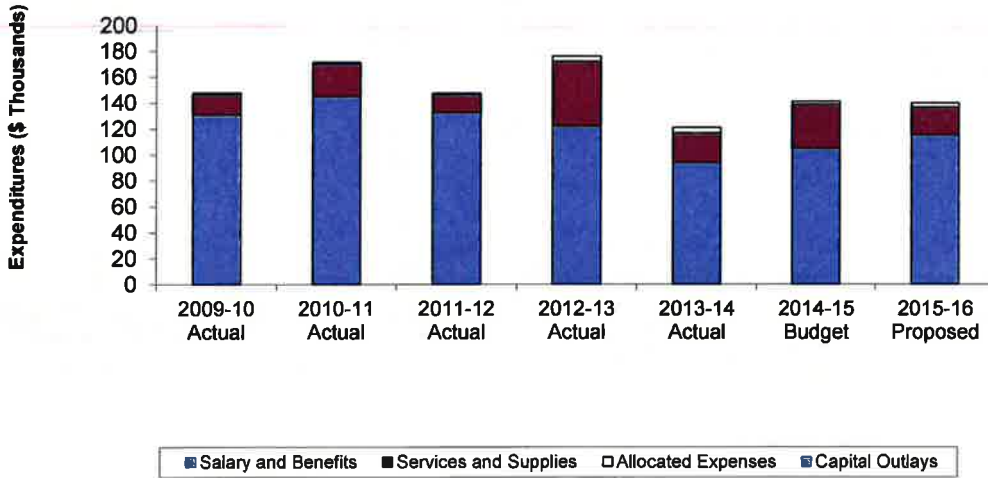
City of Calistoga Administration  
 Staffing Chart  
 FY 2015-2016

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**City Council**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	130,944	144,908	132,456	121,949	93,804	104,579	115,124
Services and Supplies	15,328	25,030	13,964	50,147	23,025	34,360	21,560
Allocated Expenses	1,650	1,650	1,118	3,956	4,218	2,142	3,045
Capital Outlays	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>147,922</b>	<b>171,588</b>	<b>147,538</b>	<b>176,052</b>	<b>121,047</b>	<b>141,081</b>	<b>139,729</b>

**City Council**  
**Trend in Expenditures (\$ Thousands)**



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: City Council  
 Program: City Council  
 Account Code: 01-4110

<b>PERSONNEL SERVICES</b>								
4303	FICA/MEDICARE	1,130	867	841	944	918	918	918
4308	ELECTED PART TIME SALARIES	12,100	12,000	11,900	12,000	12,000	12,000	12,000
4311	MEDICAL/DENTAL	37,826	29,172	26,079	25,650	26,207	26,207	35,420
4312	WORKERS COMP	123	106	562	607	688	688	688
4313	OTHER BENEFITS	197	195	197	1,695	3,795	3,795	1,995
<b>SUBTOTAL</b>		<b>51,375</b>	<b>42,340</b>	<b>39,579</b>	<b>40,896</b>	<b>43,608</b>	<b>43,608</b>	<b>51,021</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	174	218	560	240	400	400	400
4410	ADVERTISING	2,002	1,028	1,222	2,737	2,500	2,500	2,500
4663	MAYOR GINGLES	2,306	3,370	1,543	-	-	-	-
4665	VICE MAYOR DUNSFORD	40	-	-	157	640	640	640
4666	COUNCILMEMBER KRAUS	-	-	52	-	640	640	640
4667	CNCLMBR/MAYOR CANNING	1,714	(360)	1,342	1,919	1,000	1,500	1,500
4673	COUNCILMEMBER BARNES	-	-	1,140	63	640	640	640
4668	COUNCILMEMBER LOPEZ-ORTEGA	-	-	593	1,658	640	640	640
4808	PROMOTION	-	-	430	-	-	-	-
<b>SUBTOTAL</b>		<b>6,320</b>	<b>4,296</b>	<b>6,882</b>	<b>6,774</b>	<b>6,460</b>	<b>6,960</b>	<b>6,960</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>57,695</b>	<b>46,636</b>	<b>46,461</b>	<b>47,670</b>	<b>50,068</b>	<b>50,568</b>	<b>57,981</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: City Clerk  
 Program: City Clerk  
 Account Code: 01-4111

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	53,642	58,186	55,029	34,692	40,854	40,854	43,744
4303	FICA/MEDICARE	3,987	4,352	4,122	2,680	4,251	4,251	4,545
4305	INCENTIVE PAY	-	-	-	-	1,260	1,260	720
4308	PART TIME SALARIES	-	-	-	866	-	-	-
4310	PERS	13,696	11,498	9,399	3,432	3,530	3,530	3,705
4311	MEDICAL/DENTAL	12,463	8,790	10,860	7,806	7,657	7,657	7,750
4312	WORKERS COMP	643	1,523	2,734	3,050	3,184	3,184	3,404
4313	OTHER BENEFITS	250	139	226	382	235	235	235
<b>SUBTOTAL</b>		<b>84,681</b>	<b>84,488</b>	<b>82,370</b>	<b>52,908</b>	<b>60,971</b>	<b>60,971</b>	<b>64,103</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	5,034	2,099	1,460	4,044	3,000	3,000	3,000
4402	CONTRACT SERVICES	6,164	3,896	7,422	7,993	7,500	7,250	7,000
4405	TRAINING & MEETINGS	30	177	1,243	1,798	1,500	1,500	2,000
4410	ADVERTISING	-	911	1,094	700	1,000	1,000	1,000
4415	POSTAGE	908	615	617	881	900	900	600
4430	DUES & SUBSCRIPTIONS	291	285	113	225	200	250	300
4650	TRAINING & MEETINGS	319	1,075	425	460	1,000	1,000	-
4510	EQUIPMENT FUND RENTAL	1,650	1,118	3,956	4,218	2,142	2,142	3,045
<b>SUBTOTAL</b>		<b>14,396</b>	<b>10,176</b>	<b>16,330</b>	<b>20,319</b>	<b>17,242</b>	<b>17,042</b>	<b>16,945</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>99,077</b>	<b>94,664</b>	<b>98,700</b>	<b>73,227</b>	<b>78,213</b>	<b>78,013</b>	<b>81,048</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: City Clerk  
 Program: Elections  
 Account Code: 01-4133

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	5,535	3,888	-		-	-	-
4302	OVERTIME					-	-	-
4303	FICA/MEDICARE	404	288	-		-	-	-
4310	PERS	1,396	721	-		-	-	-
4311	MEDICAL/DENTAL	1,428	676	-		-	-	-
4312	WORKERS COMP	64	55	-		-	-	-
4313	OTHER BENEFITS	25	-	-		-	-	-
<b>SUBTOTAL</b>		<b>8,852</b>	<b>5,628</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	55	115	272	150	500	500	100
4402	CONTRACT SERVICES	5,909	495	29,399	-	8,000	10,000	100
4410	ADVERTISING	-	-	1,140	-	1,200	1,700	200
4415	POSTAGE	-	-	-	-	100	100	100
4650	TRAINING & MEETINGS	-	-	80	-	200	200	200
<b>SUBTOTAL</b>		<b>5,964</b>	<b>610</b>	<b>30,891</b>	<b>150</b>	<b>10,000</b>	<b>12,500</b>	<b>700</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>14,816</b>	<b>6,238</b>	<b>30,891</b>	<b>150</b>	<b>10,000</b>	<b>12,500</b>	<b>700</b>

**City Manager's Office  
Support Services**

**City Manager**

The City Manager is the Chief Executive Officer of the City of Calistoga and is appointed by the City Council. The City Manager appoints the Department Directors and other City staff, except the City Attorney.

The City Manager is responsible for the implementation of decisions made by the City Council and for the overall management of all City departments; provides recommendations to the City Council on development and formulation of policies, goals and objectives on community issues and projects.

The City Manager also represents the City's interests throughout the region and beyond through coordination of activities with various local, State and Federal agencies.

**Economic Vitality**

In recent years, there has been, and continues to be, an effort by the City Council, community and businesses to develop economic development initiatives to ensure the long term economic growth and stability, and maintain the character of the community.

**Legal Services**

The City Attorney is appointed by the City Council on a contract basis. The City also contracts with various legal firms for legal advice and services for specific projects or operations.

**Finance Department**

The Finance Department is a combination of several support services functions that are described below

- **Finance services** include management, accounting and reporting for all of the funds and departments of the City. This includes payroll and benefit services, payment for services and supplies; cashiering and collection taxes, fees and other revenues; accounting for all financial and related transactions; compliance with State and Federal regulations for employees and people or companies doing business with the City; and administration of the Business License and Transient Occupancy Tax codes.

<b>City Manager's Office Support Services</b>
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- **Financial planning** includes budget development and projections; budgeting and financial policies; and financial advisory services to the other departments. This also includes the financial advice and strategic planning for current and future operations, capital improvement projects and economic development projects with private developers. The Finance Department also develops and or administers special finance related studies and reports such as utility rate studies, tax audits, fee for services studies, reorganization proposals and other organizational support studies as required.
- **Financial Reporting** includes the City's issuance of an independently audited Comprehensive Annual Financial Report summarizing all of the City annual financial transactions for a fiscal year (from July 1<sup>st</sup> to the following June 30<sup>th</sup>). In addition, there are several required year end State Reports. The Department produces several periodic budget reports on the status and projections of revenues and expenditures. The Finance Department also provides research and development services and additional reporting for the other departments.
- **Treasury Administration** for City investments and Debt/Lease obligation management. The treasury services includes the management of the City bank accounts; collections, deposits and transfers of funds between accounts, online banking services and reporting systems, automated clearing house payment services, credit card processing; administration of the City Investment Policy and investment of available cash; issuance and administration of all City debt and lease obligations.
- **City Computer Systems** and Networks for the City organization are managed by the Department. The City has a comprehensive system that integrates phone, video, telemetry and information systems, and connects all major City facilities together. The daily management of the network and planning for replacement and upgrades to meet the organizations needs is also coordinated by the Finance Department.
- **Utility Billing** for City operation of the water and wastewater systems which includes the administration of the City's Municipal Code requirements for utility billing. This includes maintenance of the utility account and meter inventory system, coordination of service requests, meter reading with Public works and customer services.



<b>City Manager's Office Support Services</b>
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**Finance Department Staffing**

The Finance department is directly staffed with three full time positions and one part time position; Administrative Services Director/City Treasurer, Administrative Services Technician, Senior Account Clerk and a Part-Time Office Assistant/Account Clerk. The Department also uses other department staff, as appropriate to provide project support services such as grant development and administration, special reports, and some clerical support. In addition, the Finance Department relies on outside professionals to provide on going and one time services. The following lists the major services and providers:

- Computer system network and equipment – Fischer Computer Services.
- Property and Sales Tax review and reporting – HdL Companies
- Debt related financial advice and support – various financial and legal firms
- Risk Management – PARSAC, Bragg & Associates

**Risk Management**

This is an important activity to reduce hazards and injury to people, and damage to property in providing City services and implementing projects. The City is a member of a joint powers authority, Public Agency Risk Sharing Authority of California (PARSAC), for the management and insuring of general liability, property, employee, workers compensation and other risks. The City Manager is the City's representative and the Administrative Services Director is the alternate to PARSAC. The City Clerk's office is responsible for any liability or property claims processing and management of the insurance certificates required by agreements. Other activities are the annual review of the City's self-insured retentions, insurance coverage, and programs for training of City staff on safety in the work place and other work risks. Periodic appraisals and surveys of City facilities, programs and services are conducted to identify hazards and develop a plan to reduce to a cost effective level. A review of construction and other agreements with others are done to identify risks in the activity and mitigate or transfer the risk.

**Human Resources**

The City Manager is the Human Resources Officer that is responsible for the administration of the personnel rules and regulations, the labor memorandum of understanding agreements, the recruitment process, and other labor related issues. The Finance Department also provides support for personnel services, labor negotiations and periodic medical coverage, and other labor related issues.

<b>City Manager's Office</b> <b>Support Services</b>
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**Support Services Staffing**

In addition to the Finance Department staffing described above, support services staff includes all or portions of the City Manager, Executive Assistant, and City Clerk.

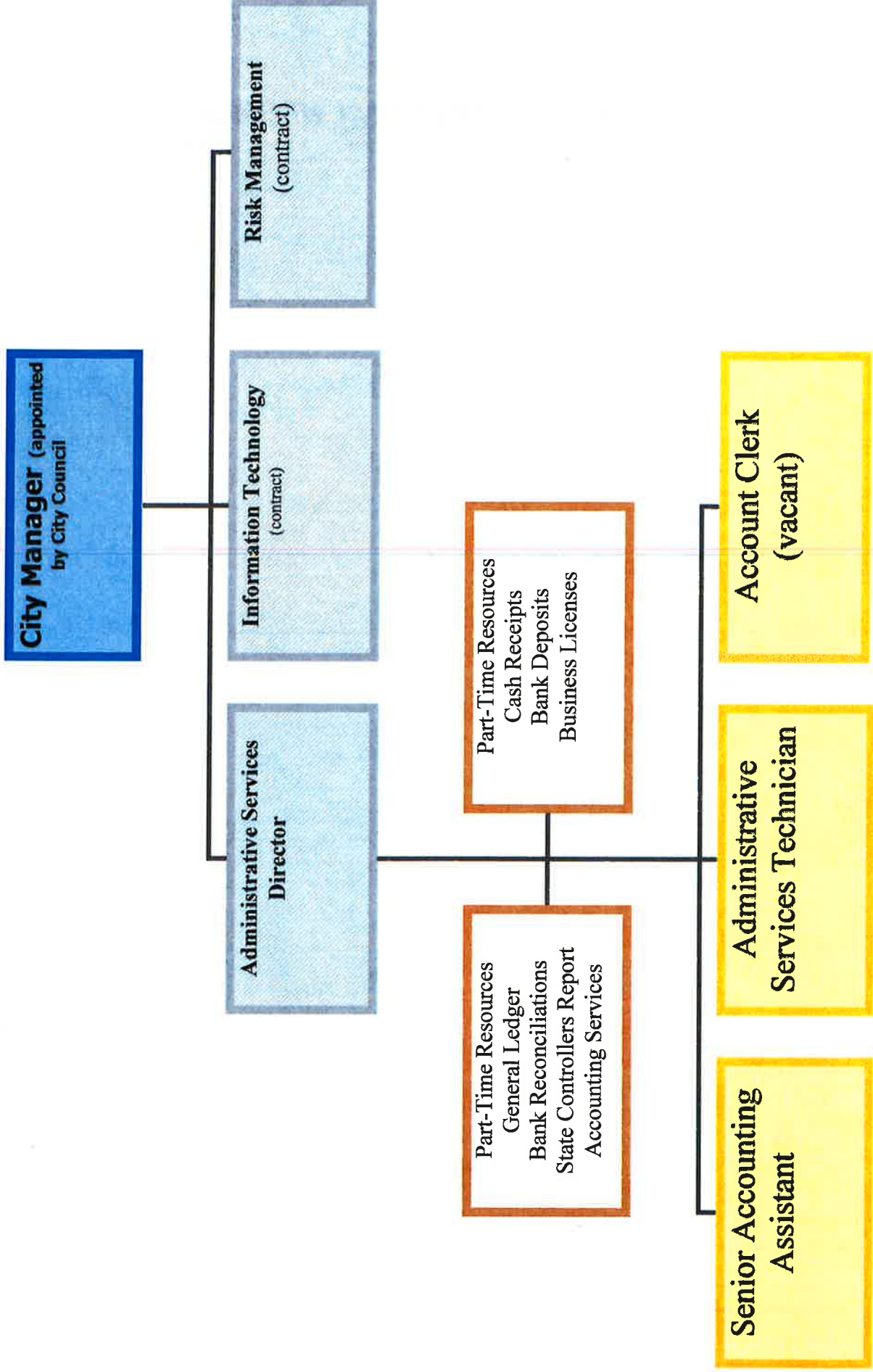
**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2014-15**

- Reduction of City operating costs
- Completed a Request for Proposal for Transient Occupancy Tax Services
- Received the award from GFOA for the Comprehensive Annual Financial Report for June 30, 2013.
- Completed a Classification and Compensation Salary Study
- Successful recruitment of a Recreation Services Manager and City Clerk
- Completed year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2014
- Adopted a fiscal year budget with conservation assumptions and with the enhancement of reserve funds to a level of 30% for the General Fund \*

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2015-16**

- Continue to reduce City operating costs
- Develop and adopt a long-term General Fund revenue, expenditure and capital improvement projects forecast\*
- Maintain the General Fund Reserves at 30% \*
- Adopt a fiscal year budget with conservative assumptions and with the enhancement of reserve funds\*
- Complete year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2015
- Complete the Transient Occupancy Tax Audit
- Continue to refine and enhance the quarterly financial reporting process;
- Upgrade the City Website
- Implement GASB 68 and 71 for pension plans
- Update the business license tax ordinance
- Implement the Classification and Compensation Study in a fiscally responsible manner
- Complete MOU's with all labor associations and unrepresented employees
- Update the City's Personnel Rules and Regulations Manual and coordinate City policies and practices with various Federal and State requirements;

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



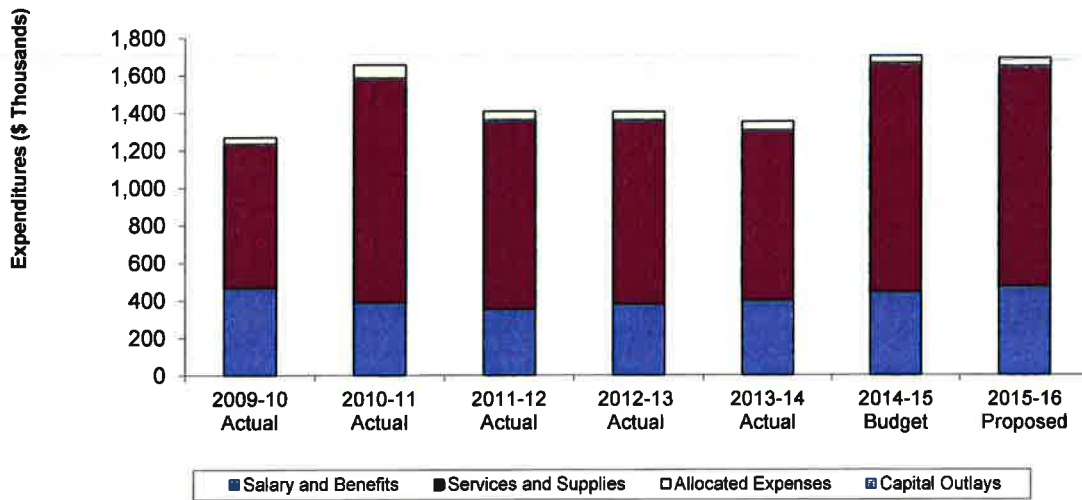
City of Calistoga Administrative Services Department  
 Staffing Chart  
 FY 2015-2016

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**Administrative Support Services**  
Expenditure Summary

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	466,211	389,662	352,612	379,864	398,997	443,220	473,661
Services and Supplies	770,430	1,196,917	1,010,259	981,565	907,912	1,220,771	1,173,717
Allocated Expenses	32,800	71,130	46,451	44,564	45,615	38,219	42,551
Capital Outlays	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,269,441</b>	<b>1,657,709</b>	<b>1,409,322</b>	<b>1,405,993</b>	<b>1,352,524</b>	<b>1,702,210</b>	<b>1,689,929</b>

**Administrative Support Services  
Trend in Expenditures (\$ Thousands)**



Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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Department: Support Services  
 Program: City Manager  
 Account Code: 01-4114

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	78,433	77,067	88,130	86,540	101,191	101,191	105,276
4303	FICA/MEDICARE	6,419	5,012	5,884	6,030	7,663	7,663	7,783
4305	INCENTIVE PAY	1,950	2,100	-	1,288	-	5,000	-
4308	PART TIME SALARIES	1,848	-	-	770	-	-	-
4310	PERS	12,804	17,871	15,780	15,007	16,930	16,930	19,859
4311	MEDICAL/DENTAL	3,423	3,285	8,039	7,404	7,657	7,657	7,750
4312	WORKERS COMP	2,251	2,101	4,268	4,706	5,740	5,740	5,829
4313	OTHER BENEFITS	863	238	310	310	362	362	365
4314	SHARE THE SAVINGS	-	1,500	3,600	3,720	3,468	3,468	1,440
<b>SUBTOTAL</b>		<b>107,991</b>	<b>109,174</b>	<b>126,011</b>	<b>125,775</b>	<b>143,011</b>	<b>148,011</b>	<b>148,302</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	2,004	316	1,370	148	1,000	1,000	1,000
4403	UTILITIES	2,262	1,909	1,982	1,896	2,500	2,500	2,500
4405	TRAINING & MEETINGS	7,005	208	168	61	750	750	750
4415	POSTAGE	31	134	325	282	550	550	500
4430	DUES & SUBSCRIPTIONS	65	899	210	65	900	900	900
4650	TRAINING & MEETINGS	1,800	1,667	2,624	1,593	2,000	2,000	2,000
4510	EQUIP FUND RENTAL	3,300	2,235	5,367	5,612	4,237	4,237	5,655
<b>SUBTOTAL</b>		<b>16,473</b>	<b>7,368</b>	<b>12,046</b>	<b>9,657</b>	<b>11,937</b>	<b>11,937</b>	<b>13,305</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>124,464</b>	<b>116,542</b>	<b>138,057</b>	<b>135,432</b>	<b>154,948</b>	<b>159,948</b>	<b>161,607</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Support Services  
 Program: Legal Services  
 Account Code: 01-4113

<b>SERVICES &amp; SUPPLIES</b>								
4402	City Attorney	174,346	204,581	233,245	134,802	200,000	200,000	200,000
	Special Legal Counsel &							
4410	Litigation	152	-	-	37,751	-	-	-
<b>SUBTOTAL</b>		<b>174,498</b>	<b>204,581</b>	<b>233,245</b>	<b>172,553</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>174,498</b>	<b>204,581</b>	<b>233,245</b>	<b>172,553</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Support Services  
 Program: Economic Vitality  
 Account Code: 01-4176

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	15,775	14,107	13,775	14,754	15,084	15,084	15,383
4303	FICA/MEDICARE	1,179	865	888	984	1,210	1,210	1,191
4305	INCENTIVE PAY	-	-	-	322	732	732	180
4310	PERS	2,046	3,363	2,803	3,185	3,642	3,642	4,349
4311	MEDICAL/DENTAL	59	118	114	110	116	116	116
4312	WORKERS COMP	464	399	653	716	906	906	892
4313	OTHER BENEFITS	22	37	46	52	53	53	54
<b>SUBTOTAL</b>		<b>19,544</b>	<b>18,889</b>	<b>18,279</b>	<b>20,123</b>	<b>21,743</b>	<b>21,743</b>	<b>22,165</b>
<b>SERVICES &amp; SUPPLIES</b>								
4402	Calistoga Chamber of Commerce - Visitors Bureau	307,000	302,000	302,000	300,000	325,000	325,000	334,750
<b>SUBTOTAL</b>		<b>307,000</b>	<b>302,000</b>	<b>302,000</b>	<b>300,000</b>	<b>325,000</b>	<b>325,000</b>	<b>334,750</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>326,544</b>	<b>320,889</b>	<b>320,279</b>	<b>320,123</b>	<b>346,743</b>	<b>346,743</b>	<b>356,915</b>



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Support Services - Finance Department  
 Program: Finance  
 Account Code: 01-4108

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	115,520	107,975	114,321	116,051	115,096	115,096	119,292
4302	OVERTIME	350	-	-	129	-	-	-
4303	FICA/MEDICARE	9,296	8,523	9,070	9,611	9,789	9,789	10,114
4305	INCENTIVE PAY	-	-	900	3,390	2,700	2,700	2,754
4308	PART TIME SALARIES	7,384	6,558	7,145	7,350	10,163	10,163	19,486
4310	PERS	28,733	21,441	22,581	20,703	28,437	28,437	26,209
4311	MEDICAL/DENTAL	21,763	14,682	12,902	12,056	13,348	13,348	21,402
4312	WORKERS COMP	2,718	2,341	5,588	6,088	7,332	7,332	7,576
4313	OTHER BENEFITS	455	378	395	420	399	399	407
<b>SUBTOTAL</b>		<b>186,219</b>	<b>161,898</b>	<b>172,902</b>	<b>175,798</b>	<b>187,264</b>	<b>187,264</b>	<b>207,240</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	3,047	3,557	4,832	5,702	5,697	5,697	5,697
4402	CONTRACT SERVICES							
	Accounting Services	8,500	14,449	13,871	14,101	15,950	15,950	13,575
	Business License System	2,800	2,858	2,933	3,011	3,020	3,020	3,070
	Revenue Enhancement							
	Program	8,330	26,399	19,215	5,030	9,000	9,000	7,500
4403	UTILITIES	2,103	2,078	1,982	1,896	2,100	2,100	2,100
4405	TRAINING & MEETINGS	32	103	1,495	731	1,325	1,325	1,325
4415	POSTAGE	3,372	4,001	3,375	2,747	3,300	3,300	3,300
4430	DUES & SUBSCRIPTIONS	573	118	395	358	360	360	360
4456	BAD DEBT EXPENSE		175	137	551	-	-	-
4650	TRAINING & MEETINGS	21	-	-	-	-	-	-
4510	EQUIPMENT FUND RENTAL	5,500	3,726	8,085	8,106	6,417	6,417	8,433
<b>SUBTOTAL</b>		<b>34,279</b>	<b>57,465</b>	<b>56,320</b>	<b>42,233</b>	<b>47,169</b>	<b>47,169</b>	<b>45,360</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>220,498</b>	<b>219,363</b>	<b>229,222</b>	<b>218,031</b>	<b>234,433</b>	<b>234,433</b>	<b>252,600</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Support Services  
 Program: Non Departmental  
 Account Code: 01-4119

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	4,682	2,661	4,794	4,031	3,726	3,726	3,726
4402	CONTRACT SERVICES							
	NCTPA Support	4,482	6,460	-	-	6,500	6,500	6,500
	LAFCO Support	10,645	11,393	12,095	12,389	12,698	12,698	13,500
	Napa Cty - PropTax Collection	19,500	22,047	-	14,250	22,000	22,000	22,000
	Other	682	10,000	3,618	4,522	9,000	9,000	9,000
4414	AUDITING SERVICES	28,650	21,250	33,726	30,240	60,100	60,100	46,100
4415	POSTAGE	838	895	2,289	2,435	2,452	2,452	2,452
4417	FUEL & OIL	873	1,644	261	334	1,000	1,000	500
4430	DUES & SUBSCRIPTIONS	7,307	5,601	5,574	5,609	5,553	5,553	5,553
4431	FEES	1,895	2,555	2,935	4,825	4,800	4,800	5,300
4466	STAFF CELEBRATION	3,679	1,488	2,183	1,697	3,500	3,500	3,500
4499	CONTINGENCY	20,322	1,754	3,520	1,600	15,000	15,000	15,000
4499	SEPARATION EXPENSES	-	-	-	-	50,000	50,000	50,000
4510	EQUIP. FUND RENTAL	62,330	40,490	31,112	31,897	27,565	27,565	28,463
	<b>SUBTOTAL</b>	<b>165,886</b>	<b>128,392</b>	<b>102,107</b>	<b>113,829</b>	<b>223,894</b>	<b>223,894</b>	<b>211,594</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>165,886</b>	<b>128,392</b>	<b>102,107</b>	<b>113,829</b>	<b>223,894</b>	<b>223,894</b>	<b>211,594</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Support Services  
 Program: Risk Management  
 Account Code: 01-4170

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	29,051	25,238	24,012	25,498	25,886	25,886	26,398
4303	FICA/MEDICARE	2,172	1,708	1,667	1,840	2,078	2,078	2,075
4305	INCENTIVE PAY		-	-	832	1,272	1,272	731
4310	PERS	5,435	5,210	4,887	5,615	6,379	6,379	7,581
4311	MEDICAL/DENTAL	2,628	1,075	867	926	1,030	1,030	998
4312	WORKERS COMP	926	797	1,131	1,244	1,556	1,556	1,554
4313	OTHER BENEFITS	68	58	80	86	87	87	88
<b>SUBTOTAL</b>		<b>40,280</b>	<b>34,086</b>	<b>32,644</b>	<b>36,041</b>	<b>38,288</b>	<b>38,288</b>	<b>39,425</b>
<b>SERVICES &amp; SUPPLIES</b>								
4402	CONTRACT SERVICES							
	Legal Services - Claims Mgmt	-	-	-	-	-	-	-
	Other	-	4,500	-	1,630	1,500	1,500	1,500
4411	INSURANCE DEPOSITS & PREMIUMS							
	Liability Deposit	207,063	180,278	159,439	152,442	160,000	160,000	155,000
	Property Deposit	24,366	30,076	30,193	44,667	50,000	50,000	50,000
	Volunteer Insurance	2,209	-	662	696	700	700	700
	Public Employee Bond	963	908	908	908	908	908	915
	Workers Comp Adjustment	27,740	41,450	33,034	-	50,000	50,000	50,000
4435	Claims Reserve/Payments	236,813	1,077	-	36,947	75,000	75,000	75,000
<b>SUBTOTAL</b>		<b>499,153</b>	<b>258,288</b>	<b>224,237</b>	<b>237,290</b>	<b>338,108</b>	<b>338,108</b>	<b>333,115</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>539,433</b>	<b>292,374</b>	<b>256,881</b>	<b>273,331</b>	<b>376,396</b>	<b>376,396</b>	<b>372,540</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: **Support Services**  
 Program: **Personnel**  
 Account Code: **01-4172**

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	26,643	20,130	20,509	28,691	35,511	35,511	37,255
4303	FICA/MEDICARE	2,008	1,320	1,382	2,100	2,086	2,086	2,129
4305	INCENTIVE PAY		-		562	732	732	540
4308	PART TIME SALARIES	126	-	-	770	-	-	6,213
4310	PERS	4,734	4,925	3,274	4,104	4,386	4,386	5,114
4311	MEDICAL/DENTAL	1,526	1,371	3,306	3,362	3,540	3,540	3,586
4312	WORKERS COMP	519	447	1,113	1,184	1,563	1,563	1,595
4313	OTHER BENEFITS	73	372	444	487	96	96	97
<b>SUBTOTAL</b>		<b>35,628</b>	<b>28,565</b>	<b>30,028</b>	<b>41,260</b>	<b>47,914</b>	<b>47,914</b>	<b>56,529</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	187	22	5	11	200	200	400
4402	CONTRACT SERVICES							
	Personnel Services	49,330	85,773	35,156	17,242	21,000	21,000	21,000
	Pre-Employment Check							
	&Testing	7,160		2,430	8,139	4,706	4,706	4,706
	Preventative Medical	950		17,562	3,502	8,000	8,000	8,000
	CalPERS Medical	4,585		5,788	7,899	9,756	9,756	10,428
	Other (Unemployment claims)	1,940		15,095	7,996	4,000	4,000	4,000
	Classification & Comp Study					40,000	40,000	-
4405	TRAINING & MEETINGS	208	100	710	391	1,000	1,000	1,000
4410	ADVERTISING	204	3,301	6,722	10,930	3,000	3,000	6,000
4415	POSTAGE	-	-	-	123	400	400	650
4424	HEALTH	6,194	9,389	12,706	21,732	20,820	20,820	21,960
<b>SUBTOTAL</b>		<b>70,758</b>	<b>98,616</b>	<b>96,174</b>	<b>77,965</b>	<b>112,882</b>	<b>112,882</b>	<b>78,144</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>106,386</b>	<b>127,181</b>	<b>126,202</b>	<b>119,225</b>	<b>160,796</b>	<b>160,796</b>	<b>134,673</b>

**Fire Department  
Fire Services**

The mission of the Calistoga Fire Department is to provide those services to the residents, businesses, and visitors of greater Calistoga, which protects their lives, property and environment from fires, medical emergencies, hazardous materials incidents and disasters.

We accomplish this mission by providing services in two ways:

**I. Proactively**

- Public Education
- Building Inspections
- Weed Abatement
- Plan Checking
- Pre-Incident Planning
- Burn Permits
- Insurance Rating Requests
- Firefighter Training and Preparedness

**II. Reactively**

- Fire Suppression
- Emergency Medical Response (EMT 1 D Scope of Practice)
- Public Service (Wires Down, Lockouts, Standby)
- Hazardous Materials Release Response
- Fire Investigations
- Responses Outside the City Limits ( Contract, Automatic Aid, Mutual Aid and Strike Teams)

The Fire Department is staffed with four (4) full-time employees (Fire Chief, three (3) Firefighters and twelve (12) part-time Firefighters. The full-time firefighters are paired up with 1 part-time firefighters working 48-hour shifts. The Fire Chief works a 40+-hour week and is on call for any emergency that may occur.

This schedule enhances service by reducing response times and greatly reducing overtime cost. The Department response times are outstanding, from 6:30am to 9:00pm response times are under 2 minutes and from 9:00pm to 6:30am response times are just over 2 minutes, for an average of 2:07. These response times are achieved by having the Department staffed 24 hours a day and by Police Department providing an incident per-alert when a 911 call is received by their dispatch.

<b>Fire Department</b> <b>Fire Services</b>
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The Fire Station is located at 1113 Washington Street. All Fire Department operations are based at the Fire Station. The Fire Station houses the Department's in-service equipment, which includes: 2 Structure Fire Engines, 1 Wildland Fire Engine, 1 Water Tender, 1 Utility Truck and 1 Patrol Truck. The Department also has one staff vehicle used by the Fire Chief.

The Fire Department responded to 855 incidents during 2014 which was 25 calls less than 2013. Of that number, 255, or approximately 30.0%, were for incidents outside the City limits. With respect to the remaining 600 incidents, approximately 69% were medical emergencies, 5% were fire related with the remaining 28% coming from public service activities, hazardous Condition, False Alarms, Severe Weather and Special Incidents. The two segments of our community which most impact the fire department with request for services are our senior citizens and tourism.

**Funding for City related fire services is provided by the City General Fund.**

The City has a current contract with Napa County that is set to expire on June 30, 2018, to provide emergency response services to all incidents in the county area surrounding Calistoga. Under the contract, the City will receive \$1,150 per call for these services which will be approximately \$290,000 annually.

In FY 2014-15, the City invoiced the Governors' Office of Emergency Services for approximately \$55,800 for reimbursement for services rendered during three Strike Team Assignments.

**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2014-15**

- Continued with fire prevention programs for children
- Continued the building inspection program utilizing the California fire code by inspecting 100% of commercial buildings in the City
- Provided 24 CPR classes to city staff and the public
- Improved medical aid response time
- Improved response to fires and major incidents by continuing to recruit personnel to fill part-time firefighter positions
- Improved the City's ISO Rating from a 5 to a 3

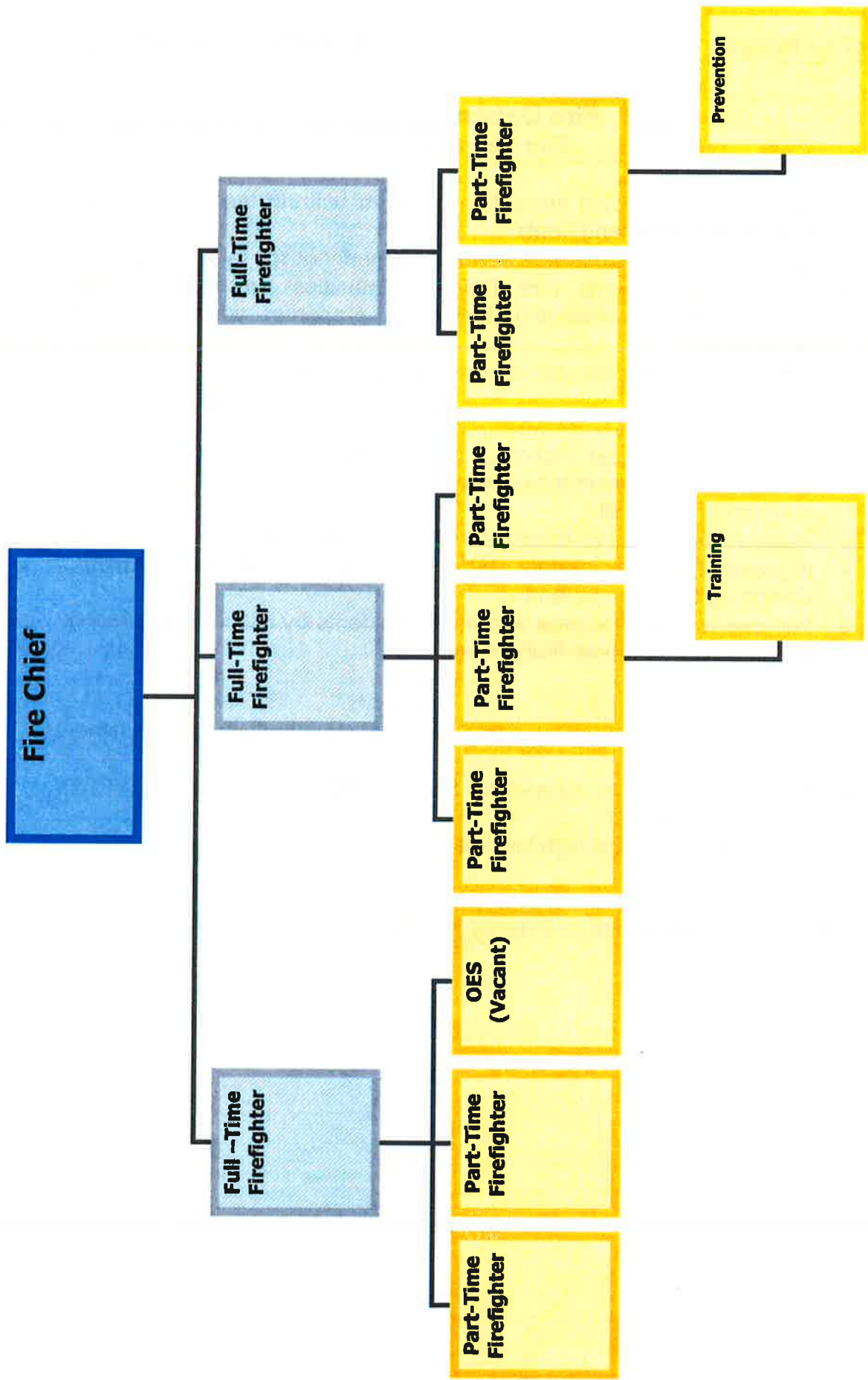
**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2015-16**

1. Prevent fires, injuries, loss of live and property damage
  - Install and inspect smoke detectors in any home that makes a request
  - Continue with fire prevention programs for children

**Fire Department  
Fire Services**

- Continue the building inspection program utilizing the California fire code and local amendments
  - Gain 100% compliance with weed abatement notices by May 15, 2015
  - Utilize Napa County Fire Safe Communities Program to assist homeowners with hazard reduction for properties south of Foothill Boulevard
  - Offer CPR classes four times a year to the public
2. Emergency Response
- Improve medical aid response by ensuring a minimum of two, and ideally, three Emergency Medical Technicians (EMT) personnel respond to each call
  - Respond to 90% of all emergencies within the City in 4 minutes or less
  - Improve firefighter safety by continuing to establish Standard Operating Procedures; and
  - Improve response to fires and major incidents by continuing to recruit personnel for part-time firefighters
3. Training
- Have all personnel trained to EMT 1 A standards or higher (when available)
  - Have all personnel trained to State Certified Firefighter II (FFTR) standards or higher
  - Continue to deliver a high level of service \*

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



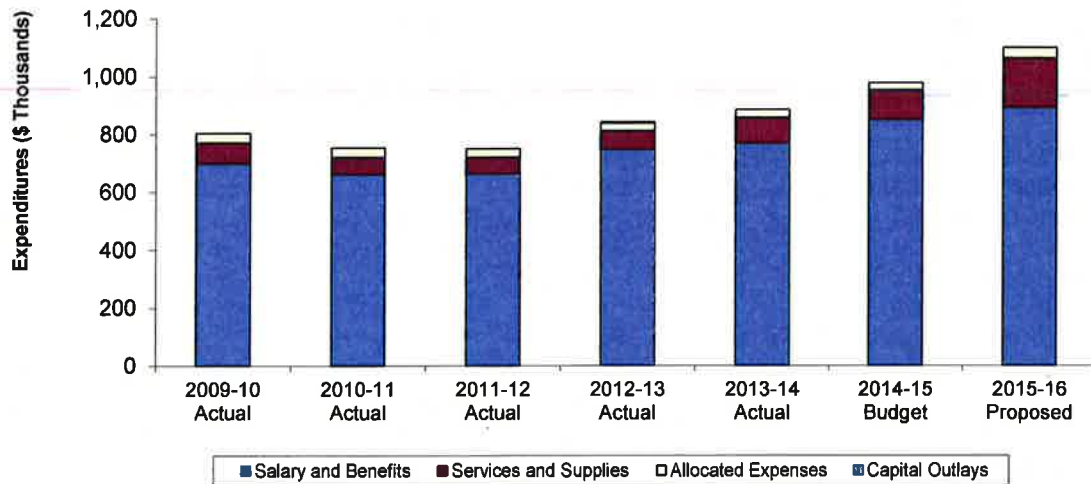
City of Calistoga Fire Department  
 Staffing Chart  
 FY 2015-2016



**Fire**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	698,953	660,959	662,958	747,056	767,274	848,645	891,348
Services and Supplies	71,989	59,369	57,142	63,561	89,418	103,070	170,370
Allocated Expenses	33,000	33,000	30,035	27,419	27,911	25,135	36,277
Capital Outlays	-	-	-	3,960	-	-	-
<b>TOTAL</b>	<b>803,942</b>	<b>753,328</b>	<b>750,135</b>	<b>841,996</b>	<b>884,603</b>	<b>976,850</b>	<b>1,097,995</b>

**Fire**  
**Trend in Expenditures (\$ Thousands)**



\*\*Fire Department acquired Emergency Services in FY 12-13

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

**Department: Fire Services**

**Program: Fire Operations**

**Account Code: 01-4117**

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	279,491	321,262	354,402	334,273	300,900	300,900	306,859
4302	OVERTIME	10,795	14,914	34,071	40,218	50,001	110,001	107,910
4303	FICA/MEDICARE	29,985	32,479	36,486	35,205	37,998	37,998	40,102
4308	PART TIME SALARIES	134,493	88,735	90,085	118,543	115,765	115,765	134,205
4309	SPECIAL PAY	6,850	7,139	7,964	7,829	30,043	8,000	14,105
4310	PERS	114,382	119,419	119,466	118,199	145,803	145,803	136,821
4311	MEDICAL/DENTAL	60,037	57,709	67,236	73,475	82,334	82,334	95,900
4312	WORKER'S COMP	23,053	19,851	18,988	20,961	28,461	28,461	35,098
4313	OTHER BENEFITS	1,874	1,450	1,504	1,544	1,334	1,334	1,665
<b>SUBTOTAL</b>		<b>660,959</b>	<b>662,958</b>	<b>730,202</b>	<b>750,247</b>	<b>792,639</b>	<b>830,596</b>	<b>872,665</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	23,591	9,974	7,766	6,829	8,700	6,700	8,500
4402	CONTRACT SERVICES	5,346	4,520	12,430	35,418	35,520	35,520	46,020
4403	UTILITIES	8,335	11,249	13,405	13,554	12,600	12,600	12,600
4404	REPAIRS & MAINTENANCE	3,749	5,578	4,867	2,056	4,250	4,850	27,250
4405	TRAINING & MEETINGS	193	1,132	823	701	4,000	4,000	5,000
4408	UNIFORM ALLOWANCE	5,744	12,338	2,774	12,268	10,600	10,000	42,600
4415	POSTAGE	612	98	162	75	650	650	650
4417	FUEL & OIL	9,868	10,114	9,936	9,560	12,000	12,000	12,000
4420	MEDICAL SUPPLIES	1,931	2,139	2,066	3,523	3,000	5,000	5,000
4430	DUES & SUBSCRIPTIONS	-	-	175	220	250	250	250
4510	EQUIP FUND RENTAL	33,000	30,035	27,419	27,911	25,135	25,135	36,277
<b>SUBTOTAL</b>		<b>92,369</b>	<b>87,177</b>	<b>81,823</b>	<b>112,115</b>	<b>116,705</b>	<b>116,705</b>	<b>196,147</b>
<b>Other</b>								
5512	ANGUS HI-COMBAT HOSE			3,960	-	-	-	-
<b>SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>3,960</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>753,329</b>	<b>750,135</b>	<b>815,985</b>	<b>862,362</b>	<b>909,344</b>	<b>947,301</b>	<b>1,068,812</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3243	Fire Services Reimbursements	50,020	165,304	221,376	310,027	240,000	330,000	325,000
<b>TOTAL PROGRAM REVENUES</b>		<b>50,020</b>	<b>165,304</b>	<b>221,376</b>	<b>310,027</b>	<b>240,000</b>	<b>330,000</b>	<b>325,000</b>
<b>Net Program Subsidy by General Fund</b>		<b>703,309</b>	<b>584,831</b>	<b>594,609</b>	<b>552,335</b>	<b>669,344</b>	<b>617,301</b>	<b>743,812</b>

Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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Department: **\*\*Fire Services**  
 Program: **Emergency Services**  
 Account Code: **01-4138**

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	10,639	9,967	10,253	10,172	10,801	10,801	11,015
4303	FICA/MEDICARE	828	800	773	808	833	833	855
4305	INCENTIVE PAY	-	-	-	68	90	90	165
4310	PERS	4,157	3,843	3,323	3,578	3,835	3,835	4,206
4311	MEDICAL/DENTAL	1,101	696	1,985	1,839	1,832	1,832	1,767
4312	WORKER'S COMP	1,183	1,019	486	529	624	624	641
4313	OTHER BENEFITS	34	32	34	33	34	34	34
<b>SUBTOTAL</b>		<b>17,942</b>	<b>16,357</b>	<b>16,854</b>	<b>17,027</b>	<b>18,049</b>	<b>18,049</b>	<b>18,683</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	-	-	9,157	991	2,500	2,500	2,500
4402	CONTRACT SERVICES	-	-	-	4,223	4,000	4,000	3,000
4405	TRAINING & MEETINGS	-	-	-	-	5,000	5,000	5,000
<b>SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>9,157</b>	<b>5,214</b>	<b>11,500</b>	<b>11,500</b>	<b>10,500</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>17,942</b>	<b>16,357</b>	<b>26,011</b>	<b>22,241</b>	<b>29,549</b>	<b>29,549</b>	<b>29,183</b>
<b>** Prior to Fy 12-13 this department was under Police Department</b>								

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<p style="text-align: center;"><b>Police Department</b> <b>Police Services</b></p>
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The Mission of the Calistoga Police Department is to maintain and enhance the quality of life for those who reside, work, and visit our community by delivering the highest quality of police service through a proactive policing philosophy which encourages innovation, community involvement and accessibility.

The Police Department seeks to maximize its effectiveness by promoting a collaborative and engaging atmosphere and embraces teamwork which values our officers and staff, encourages their commitment and involvement in problem solving and continuous improvement in the operation of the organization.

The Calistoga Police Department performs a full range of municipal law enforcement services in the incorporated areas of the city. These services include administration, 24/7 patrol and dispatch services, investigations, traffic enforcement, crime prevention, and community outreach efforts.

### **Police Services**

The Police Services Fund encompasses the unformed police function of the Calistoga Police Department. This fund covers expenses relating to patrol, crime prevention, investigations, traffic enforcement and administration. Budgeted staffing consists of the Police Chief, 2 Sergeants, 2 Senior Officers, 6 Officers and 1 Code Enforcement Officer. In addition to the full time staff, there are part time staff that includes 2 Parking Enforcement Officers.

The Police Department operates a Patrol K-9 program, a Juvenile Diversion program, a part-time Parking Enforcement detail, and a Code Enforcement and Abandon Vehicle Abatement program. In addition, the department provides live-scan fingerprinting services, processes alcohol permits for special events, conducts taxicab inspections and licensing services.

The Police Department receives additional funding from the Felgenhauer Trust, an endowment set up to enhance police services by purchasing non budgeted goods or services which otherwise burden City finances. In Fiscal Year 2014-15 the trust purchased a storage shelving system for the department property room.

The Police Department receives additional funding from several grant sources:

Citizens Option for Public Safety (COPS) provides \$100,000 of state grant money for "front-line" law enforcement services and equipment. Currently this money is used to cover the Code Enforcement Officer and 50% of a Juvenile Diversion Officer, the annual maintenance fees for live-scan computer service and the remaining balance toward a full time dispatch position. There are no matching fund requirements for this grant.

<p style="text-align: center;"><b>Police Department</b> <b>Police Services</b></p>
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The Gang Violence Suppression Grant administered by the Napa County District Attorney's Office provides \$8,400. This money is used to fund programs that provide services for at risk youth, and to pay for overtime for patrol and investigative overtime for gang related case work. This grant has been extended for one more year. There is no matching funds requirement by our agency.

In addition, the Police Department is reimbursed for some special event activities such as parades, marathons and motion picture filming. The Police Department is also reimbursed overtime expenses for participation in county-wide grant programs such as the "Avoid the Nine" DUI check points and saturation patrols.

### **Police Dispatch**

The Police Dispatch Services Fund encompasses the Dispatch Center and Records Bureau of the Police Department. Budgeted dispatcher staffing consists of one Dispatch Supervisor, 3 full-time Dispatchers and 1 to 3 part-time dispatchers. The Records Bureau maintains files of police reports, citations and other correspondence. Operation of the Records Bureau is the responsibility of the Dispatch Supervisor and is highly technical and closely regulated by state law concerning dissemination of crime reports, criminal offender information and public access rights.

The Dispatch Center fields all in-coming phone calls on business and emergency lines, monitors all local radio traffic and accesses state, federal, and local databases for officers in the course of their investigations. Dispatchers also handle all front counter contacts, monitor alarms and security cameras.

### **Parking Enforcement**

The Police Department's enforcement of the downtown parking areas is primarily accomplished through two part-time parking enforcement officers. During peak season, parking enforcement is in effect approximately 20 hours a week. Parking enforcement officers walk the downtown corridor enforcing three hour parking limit, red zones, yellow zones and other parking violations.

<b>Police Department</b> <b>Police Services</b>
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**Training**

Members of the department receive on-going training to maintain their professional skills & expertise, keep up with evolving case law & technologies. The police department uses online training programs and DVDs distributed by the California Commission on Peace Officers Standards and Training (POST) as well as in house department instructors for firearms and weaponless defense training. Officers and dispatchers regularly attend continuing professional training courses for further specialized training, such as interview and interrogation courses, leadership classes, and drug and alcohol awareness.

**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2014-15:**

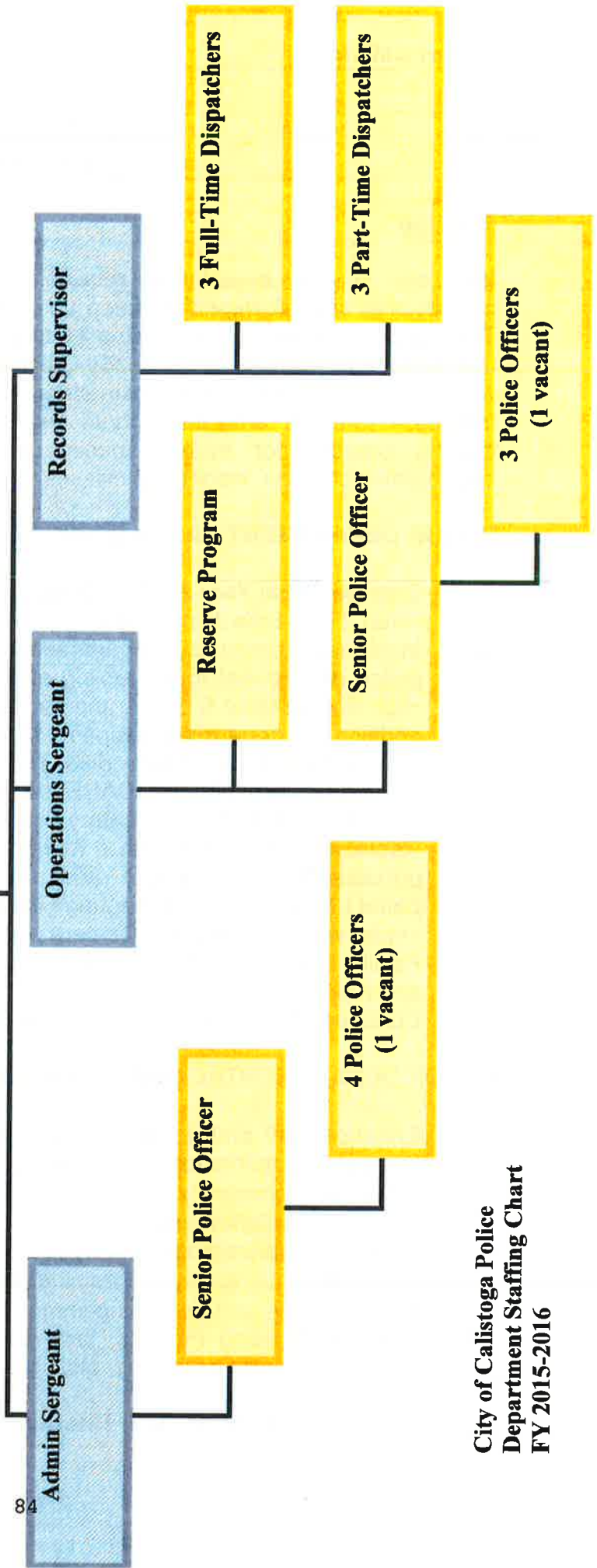
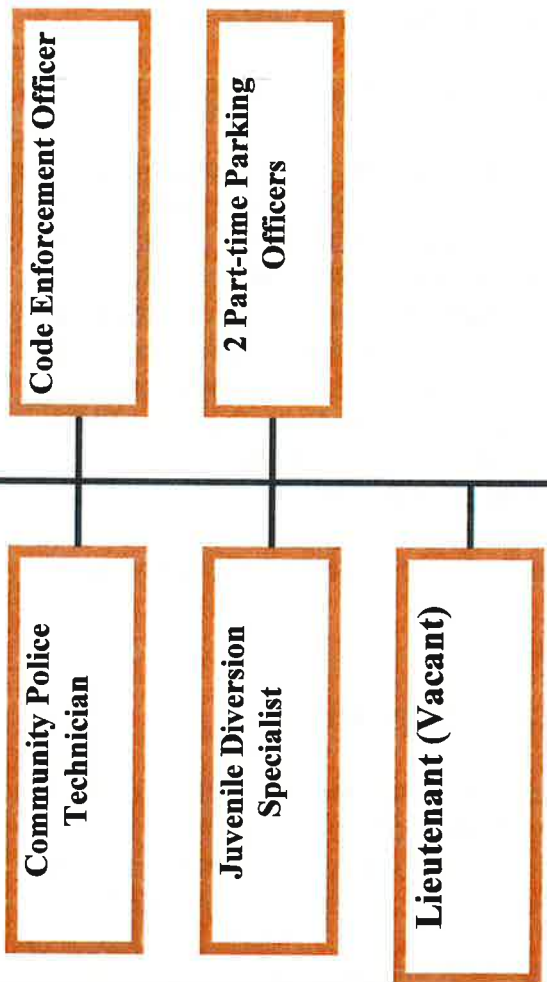
- Created Fiscal Year 2014-15 Department Mission, Goals and Objectives
- Hired 2 part-time dispatchers
- Increased community engagement/outreach efforts; 4 presentations, 3 police department tours, tabling at the Upvalley Center open house and High School Meet & Greet, and participated in the Read Aloud program. In addition the department sponsored/ co-sponsored a Special Olympics Tip-A-Cop fundraiser, Youth Bike Rodeo, Senior Mobile Home cleanup community project, the DARE program and two Retro Bill assembly presentations at the Elementary School, and Relay for Life Fundraiser
- Replaced 1 patrol car with a fuel efficient 6 cylinder Ford Explorer SUV, purchased a two portable radar speed signs, a patrol laptop, and two patrol I-Pads with video language interpretation services
- Implemented Body Worn Camera program
- Facility improvements to the dispatch center front counter, evidence room, and report writing
- Continued to deliver high level of service\*

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2015-16:**

- Enhance staff and department operational efficiencies and effectiveness (via training, technology, process improvements, equipment, etc...)
- Enhance community engagement through community outreach (via community/neighborhood watch programs, School partnerships, community partnerships, etc...)
- Enhance officer safety (via training, equipment, technology, etc...)
- Reduce crime and address community concerns & needs (via Community Orienting Policing Projects, technology, county crime analysis program, community watch programs, etc...)

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

**Chief of Police**

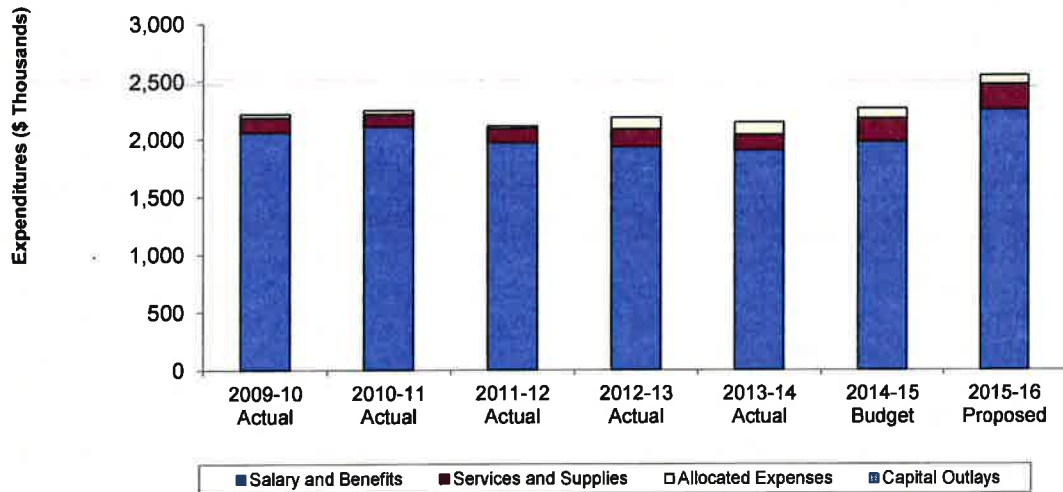




**Police**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	2,057,506	2,104,246	1,965,118	1,928,138	1,897,447	1,972,573	2,249,646
Services and Supplies	126,962	111,424	123,303	153,186	137,910	203,696	220,402
Allocated Expenses	33,550	33,550	22,999	102,702	106,150	84,846	77,879
Capital Outlays	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,218,018</b>	<b>2,249,220</b>	<b>2,111,420</b>	<b>2,184,026</b>	<b>2,141,507</b>	<b>2,261,115</b>	<b>2,547,927</b>

**Police**  
**Trend in Expenditures (\$ Thousands)**



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Police Services

Program: Police Operations

Account Code: 01-4116

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	842,445	786,433	767,995	793,423	770,885	770,885	887,804
4302	OVERTIME	70,900	103,016	134,283	117,598	125,000	121,000	141,125
4303	FICA/MEDICARE	77,426	75,171	77,949	77,440	77,518	77,518	90,090
4305	INCENTIVE PAY	7,200	5,100	-	-	-	-	-
4308	PART TIME SALARIES	21,528	25,515	49,648	17,139	26,608	26,608	12,001
4309	SPECIAL PAY	66,502	74,394	94,647	103,089	111,826	111,826	135,291
4310	PERS	357,430	309,855	251,704	238,083	252,378	252,378	277,188
4311	MEDICAL/DENTAL	104,897	66,443	50,405	49,700	59,912	59,912	111,769
4312	WORKER'S COMP	73,790	63,541	44,085	49,141	58,063	58,063	65,378
4313	OTHER BENEFITS	3,208	7,347	2,893	2,833	2,780	2,780	3,235
<b>SUBTOTAL</b>		<b>1,625,325</b>	<b>1,516,815</b>	<b>1,473,609</b>	<b>1,448,446</b>	<b>1,484,970</b>	<b>1,480,970</b>	<b>1,723,881</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	5,774	5,463	14,344	8,491	11,000	12,000	12,000
4402	CONTRACT SERVICES	35,524	52,268	67,755	58,301	101,733	101,733	120,739
4403	UTILITIES	14,709	14,824	16,722	16,680	14,000	14,000	14,000
4404	REPAIRS & MAINTENANCE	65	284	238	4,314	4,000	5,500	4,500
4405	TRAINING & MEETINGS	116	1,168	1,603	1,349	1,500	2,500	2,500
4408	UNIFORM ALLOWANCE	5,448	6,339	9,889	9,013	7,000	7,000	8,000
4409	TRAINING & SEMINARS: POS	6,312	7,626	6,092	5,346	10,000	11,500	11,000
4415	POSTAGE	1,404	1,225	981	878	1,200	1,200	1,200
4417	FUEL & OIL	25,454	25,722	22,584	22,132	23,000	23,000	23,000
4430	DUES & SUBSCRIPTIONS	1,204	590	300	600	1,400	1,400	1,400
4431	FEES - BOOKING	6,675	2,308	1,795	2,171	5,000	5,000	5,000
4461	K-9 PROGRAM	5,435	3,878	4,570	1,393	3,600	2,600	3,000
4650	TRAINING & MEETINGS	135	55	900	1,453	4,000	4,000	4,000
4510	EQUIP FUND RENTAL	33,550	22,999	102,702	106,150	84,846	84,846	77,879
<b>SUBTOTAL</b>		<b>141,804</b>	<b>144,749</b>	<b>250,475</b>	<b>238,271</b>	<b>272,279</b>	<b>276,279</b>	<b>288,218</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,767,130</b>	<b>1,661,564</b>	<b>1,724,084</b>	<b>1,686,717</b>	<b>1,757,249</b>	<b>1,757,249</b>	<b>2,012,099</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
41-3358	COPS Funding	100,000	112,114	100,000	91,928	100,000	100,000	100,000
3226/3256	Police Services	59,228	107,495	55,659	58,528	70,600	70,600	57,300
3210	POST Reimbursements	1,420	1,745	7,710	1,733	2,000	2,000	1,500
<b>TOTAL PROGRAM REVENUES</b>		<b>160,648</b>	<b>221,354</b>	<b>163,369</b>	<b>152,189</b>	<b>172,600</b>	<b>172,600</b>	<b>158,800</b>
<b>Net Program Subsidy by General Fund</b>		<b>1,606,482</b>	<b>1,440,210</b>	<b>1,560,715</b>	<b>1,534,528</b>	<b>1,584,649</b>	<b>1,584,649</b>	<b>1,853,299</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Police Services  
 Program: Dispatch  
 Account Code: 01-4129

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	241,425	213,211	205,794	224,869	226,853	226,853	244,395
4302	OVERTIME	879	14,583	54,565	36,238	48,000	45,500	20,495
4303	FICA/MEDICARE	21,834	20,717	22,335	20,291	27,142	27,142	24,866
4308	PART TIME SALARIES	37,503	47,478	45,660	26,924	23,508	23,508	25,199
4309	SPECIAL PAY	19,782	27,518	26,277	28,312	35,426	35,426	36,948
4310	PERS	67,060	53,324	47,728	55,089	66,099	66,099	77,380
4311	MEDICAL/DENTAL	69,154	52,287	36,810	40,278	45,830	45,830	77,582
4312	WORKER'S COMP	2,243	1,932	14,343	16,110	20,330	20,330	17,925
4313	OTHER BENEFITS	1,098	896	1,017	890	915	915	975
<b>SUBTOTAL</b>		<b>460,979</b>	<b>431,946</b>	<b>454,529</b>	<b>449,001</b>	<b>494,103</b>	<b>491,603</b>	<b>525,765</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	1,210	735	1,473	1,222	1,500	2,000	1,500
4404	REPAIRS & MAINTENANCE	358	2	29	4	2,500	2,500	2,500
4405	TRAINING & MEETINGS	773	79	669	2,039	1,700	2,700	2,000
4408	UNIFORM ALLOWANCE	679	728	1,316	991	1,900	1,900	1,900
4409	TRAINING & SEMINARS: POS	149	9	1,915	1,533	1,700	2,700	1,700
4415	POSTAGE	-	-	11	-	-	-	-
4430	DUES & SUBSCRIPTIONS	-	-	-	-	463	463	463
<b>SUBTOTAL</b>		<b>3,169</b>	<b>1,553</b>	<b>5,413</b>	<b>5,789</b>	<b>9,763</b>	<b>12,263</b>	<b>10,063</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>464,148</b>	<b>433,499</b>	<b>459,942</b>	<b>454,790</b>	<b>503,866</b>	<b>503,866</b>	<b>535,828</b>

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<p style="text-align: center;"><b>Planning and Building Department</b> <b>Planning and Building Services</b></p>
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The Planning and Building Department provides a complete range of planning and building services to the community. The Department's primary function is to guide private development in accordance with state law and the City's General Plan, Zoning Code, Building Codes and other local land use policies and programs. Major tasks include administration of planning and building regulations, assisting developers and business owners with land use and building permit applications, conducting environmental review, providing staff assistance to the Planning Commission, City Council, Active Transportation Committee and Green Committee, and enforcement of the City's planning and building codes. The Department also provides advance (long-range) planning services and participates in county-wide and regional planning efforts relating to land use, housing and transportation.

#### **Current Planning / Development Review**

The Department administers and implements land use-related provisions of the City's Municipal Code addressing zoning, environmental protection, growth management, property subdivision, building standards and flood protection. It also processes land use and building permit applications, responds to public inquiries about zoning and entitlement permits, coordinates interdepartmental review of development applications, and prepares reports on topical land use issues for Planning Commission and City Council review.

#### **Advance / Long Range Planning**

The Department prepares and amends documents that guide public and private development activities in Calistoga, such as the Calistoga General Plan and Calistoga Active Transportation Plan. It also prepares and/or coordinates special planning studies such as the Climate Action Plan and the Development Impact Fee Study. In addition to regulatory documents, the Department develops and implements policy-based programs such as the Mobile Home Rent Stabilization Ordinance, the Down Payment Assistance Program for first time home buyers, the Mills Act program for historic preservation, and the City's Local Preference Policy for filling subsidized housing vacancies.

#### **Regional Planning**

The Department works with state, regional and county agencies on matters pertaining to land use, housing, transportation and other issues of county and regional significance. It reviews proposed changes in regulations and/or new regulatory requirements affecting local policies, prepares state-mandated reports on housing production to the State, analyzes land use and housing data used by the Association of Bay Area Governments, and participates in county-wide technical and planning advisory committees.

<b>Planning and Building Department</b> <b>Planning and Building Services</b>
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**Housing Programs**

The Department coordinates the administration of the city's affordable and special needs housing program with local housing agencies and groups, including Calistoga Affordable Housing, Napa City and Napa County Housing Authorities, Community Action of Napa Valley, Napa Valley Fair Housing, and UpValley Family Center.

Department responsibilities also include advising residents on issues relating to the Mobile Home Rent Stabilization Ordinance (RSO) and assisting with resolution of disputes between park residents and park owners, where possible. The Department also conducts inspections of mobile home parks for compliance with State and local building codes.

**Code Enforcement**

The Department enforces City regulations pertaining to land use, noise and construction. It works closely with other city departments, particularly the Fire and Police Departments, in coordinating and carrying out enforcement activities.

**Building Inspection and Plan Check Services**

The Department is responsible for implementation of state and local building standards for the protection of public health and safety. The Department reviews building plans and inspects all building-related activities within Calistoga to ensure compliance with adopted standards, including building and fire safety, energy efficiency, and disabled accessibility. Department staff provides public assistance to facilitate building permit submittals and provide an understanding of the building permit review process. The Department coordinates permitting activities with other city departments and outside agencies.

**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2014-15**

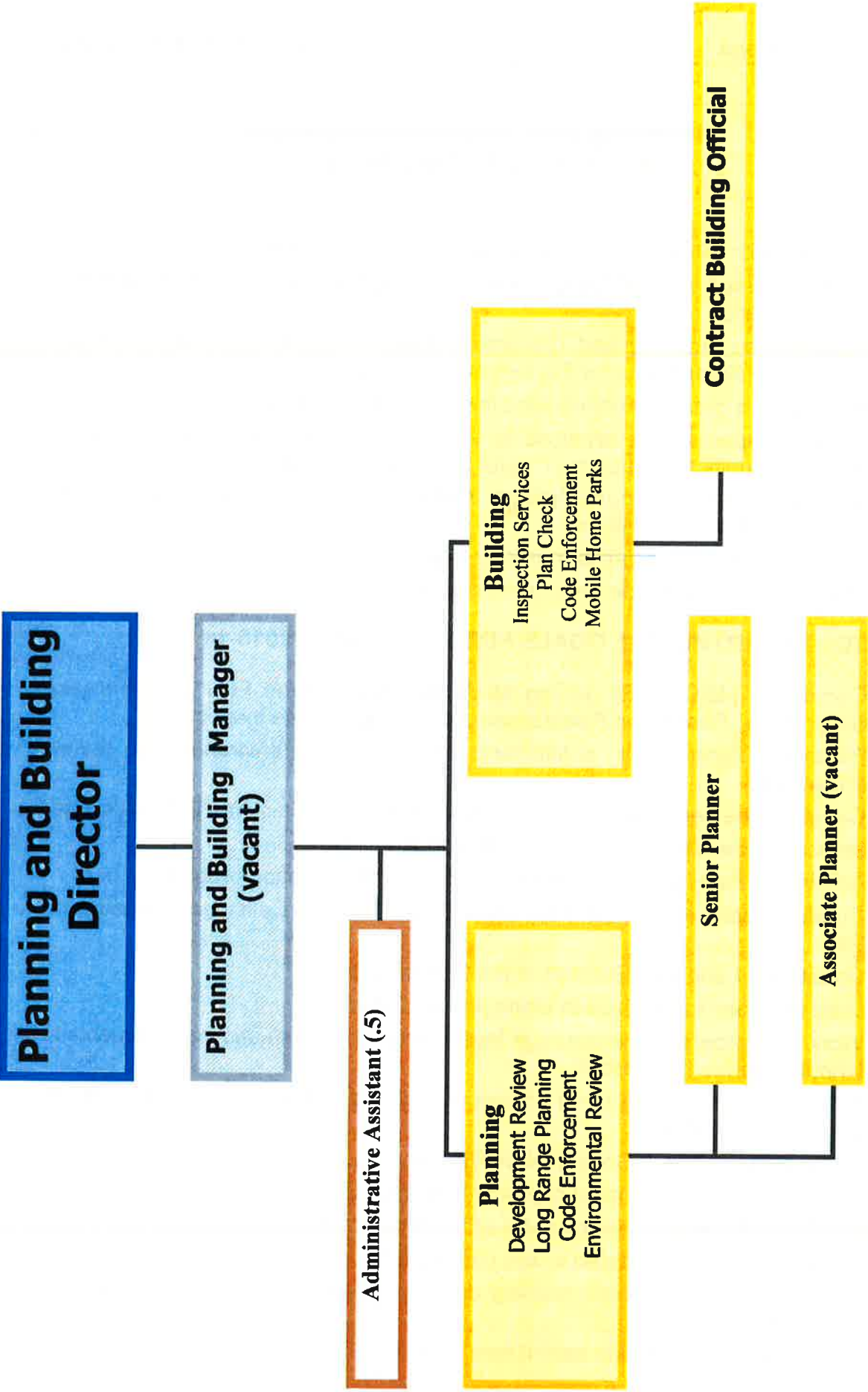
- ☑ Drafted and secured approval for Municipal Code amendments related to the appeal process, plastic bag ban, development impact fees, non-residential affordable housing linkage fees, second dwelling units, seismic retrofit regulations and Housing Element implementation.
- ☑ Administered the HOME low-income residential rehabilitation program with the Housing Authority of the City of Napa
- ☑ Monitored the development agreements for the Calistoga Hills and Indian Springs Expansion projects
- ☑ Implemented the adopted development impact and in-lieu fees
- ☑ Implemented the plastic bag ban regulations
- ☑ Assisted with the drafting of the flag display policy

<p style="text-align: center;"><b>Planning and Building Department Planning and Building Services</b></p>
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- ☑ Assisted with the drafting of the animal control services RFP
- ☑ Oversaw preparation of the development impact and in-lieu fee study and its implementation
- ☑ Updated the Housing and Circulation Elements of the General Plan and obtained State approval for the former
- ☑ Applied for a grant to partially fund the Monhoff Center restoration
- ☑ Obtained approval for revisions to the Standardized Use Table for second residential units to reduce their water and wastewater connection fees
- ☑ Inspected the Calistoga Springs mobile home park and pursued the correction of code violations
- ☑ Issued 236 building permits (compared to 191 in FY 14-15)
- ☑ Worked on 55 new code enforcement cases

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2015-16**

- Coordinate plan checks among all departments for the Four Seasons (aka Silver Rose) Resort and Residences project and provide inspections
- Process Roman Spa entitlements and prepare environmental review document
- Complete the design and environmental work for the Fair Way Extension Path
- Implement the Calistoga Active Transportation Plan
- Administer the HOME low-income residential rehabilitation program
- Conduct health and safety inspections of the Chateau Calistoga Mobile Home Park
- Update the Land Use Element of the General Plan
- Draft revisions to the Growth Management System
- Work on a program to encourage facade and other aesthetic improvements to Lincoln Avenue businesses
- Implement appropriate GHG emissions reductions measures included in the Climate Action Plan.
- Assist with the Water Conservation Program
- Implement the unreinforced masonry building ordinance
- Draft and obtain approval of water-efficient landscaping ordinance
- Obtain approval of updated in-lieu parking fee
- Assist potential affordable housing developers with identifying potential sites and funding
- Prepare updated building permit fees for Council consideration



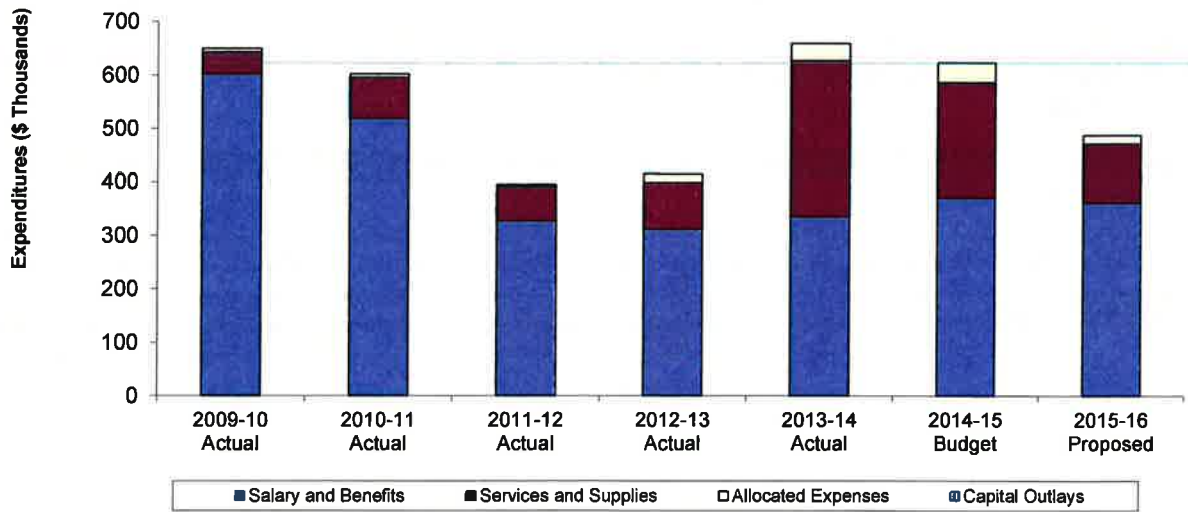
City of Calistoga Planning and Building Department  
 Staffing Chart  
 FY 2015-2016



**Planning and Building**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	601,313	518,195	326,481	310,777	334,481	369,488	360,406
Services and Supplies	41,946	77,583	64,393	88,032	293,048	217,200	112,133
Allocated Expenses	6,455	6,422	4,335	15,722	31,725	36,805	15,410
Capital Outlays	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>649,714</b>	<b>602,200</b>	<b>395,209</b>	<b>414,531</b>	<b>659,254</b>	<b>623,493</b>	<b>487,949</b>

**Planning and Building**  
**Trend in Expenditures (\$ Thousands)**



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

**Department: Planning & Building**  
**Program: Planning Commission**

Account Code: 01-4109

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES:	90	184	129	31	100	100	100
4402	CONTRACT SERVICES	1,214	1,460	1,460	1,650	2,000	2,000	2,000
4405	TRAINING & MEETINGS	40	-	-	-	150	150	150
4410	ADVERTISING	81	477	174	-	250	250	250
4443	COMMISSION STIPEND	2,300	4,700	3,900	3,150	5,000	5,000	5,000
<b>SUBTOTAL</b>		<b>3,725</b>	<b>6,821</b>	<b>5,663</b>	<b>4,831</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>3,725</b>	<b>6,821</b>	<b>5,663</b>	<b>4,831</b>	<b>7,500</b>	<b>7,500</b>	<b>7,500</b>

**Department: Planning & Building**  
**Program: Active Transportation Advisory Committee**

Account Code: 01-4120

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES:	-	-	-	798	-	-	-
4415	POSTAGE	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>798</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>798</b>	<b>-</b>	<b>-</b>	<b>-</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Planning & Building  
 Program: Planning  
 Account Code: 01-4115

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	240,976	149,974	151,365	165,752	168,797	168,797	172,140
4302	OVERTIME	357	50	-	-	-	-	-
4303	FICA/MEDICARE	20,924	11,129	11,292	12,466	12,947	12,947	13,203
4305	INCENTIVE PAY	-	-	-	288	450	450	450
4310	PERS	51,341	33,494	24,853	23,799	40,749	40,749	30,296
4311	MEDICAL/DENTAL	37,706	30,889	27,037	29,403	32,897	32,897	32,317
4312	WORKERS COMP	3,441	2,963	7,423	8,092	9,698	9,698	9,889
4313	OTHER BENEFITS	6,107	4,101	534	545	566	566	566
<b>SUBTOTAL</b>		<b>362,336</b>	<b>232,600</b>	<b>222,504</b>	<b>240,345</b>	<b>266,104</b>	<b>266,104</b>	<b>258,861</b>

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	1,929	911	1,240	1,005	1,250	1,250	1,250
4402	CONTRACT SERVICES	1,286	-	-	6,997	-	-	-
4403	UTILITIES	2,262	1,909	1,982	1,896	2,800	2,800	2,800
4405	TRAINING & MEETINGS	190	-	-	654	1,000	1,000	1,000
4410	ADVERTISING	1,022	668	663	5,028	5,000	5,000	2,500
4415	POSTAGE	1,528	2,594	1,241	1,024	2,000	2,000	2,000
4429	PHONE	-	-	580	-	-	-	-
4430	DUES & SUBSCRIPTIONS	760	726	-	712	750	750	750
4650	TRAINING & MEETINGS	-	-	-	896	1,000	1,000	1,000
4510	EQUIP FUND RENTAL	4,600	3,116	9,736	9,719	7,872	7,872	9,364
<b>SUBTOTAL</b>		<b>13,577</b>	<b>9,924</b>	<b>15,442</b>	<b>27,931</b>	<b>21,672</b>	<b>21,672</b>	<b>20,664</b>

<b>TOTAL PROGRAM BUDGET</b>	<b>375,913</b>	<b>242,524</b>	<b>237,946</b>	<b>268,276</b>	<b>287,776</b>	<b>287,776</b>	<b>279,525</b>
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<b>ESTIMATED PROGRAM REVENUES</b>								
3219	Other Licenses & Permits	4,115	6,032	4,542	13,723	3,500	3,500	4,500
3244	Planning Services	68,152	57,984	53,748	39,939	25,000	25,000	50,000
3261	Other Filing Fees	3,050	450	100	50	100	100	100
3261-0001	Growth Mgmt Allocation Fees	600	-	-	-	-	-	-
3299	CDBG Grant Adm Support (38)	-	-	-	1,123	-	-	-
3299	Mobile Home Park - Adm Support (27)	-	-	2,750	2,520	2,520	2,520	2,520
<b>TOTAL PROGRAM REVENUES</b>		<b>75,917</b>	<b>64,466</b>	<b>61,140</b>	<b>57,355</b>	<b>31,120</b>	<b>31,120</b>	<b>57,120</b>

<b>Net Program Subsidy By General Fund</b>	<b>299,996</b>	<b>178,058</b>	<b>176,806</b>	<b>210,921</b>	<b>256,656</b>	<b>256,656</b>	<b>222,405</b>
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Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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Department: Planning & Building  
 Program: Building Services  
 Account Code: 01-4125

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	103,301	55,341	59,627	64,741	65,807	65,807	67,110
4302	OVERTIME	119	50	-	-	-	-	-
4303	FICA/MEDICARE	7,993	4,115	4,456	4,870	5,046	5,046	5,145
4305	INCENTIVE PAY	-	-	-	-	150	150	150
4310	PERS	20,831	12,186	10,151	9,981	15,886	15,886	12,818
4311	MEDICAL/DENTAL	15,223	11,183	10,896	11,160	12,491	12,491	12,243
4312	WORKERS COMP	4,715	4,060	2,907	3,167	3,779	3,779	3,854
4313	OTHER BENEFITS	313	6,946	236	217	225	225	225
<b>SUBTOTAL</b>		<b>155,859</b>	<b>93,881</b>	<b>88,273</b>	<b>94,136</b>	<b>103,384</b>	<b>103,384</b>	<b>101,545</b>

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	717	346	116	140	500	1,413	1,413
4402	CONTRACT SERVICES	62,863	49,920	76,175	268,630	917,000	246,087	91,520
4415	POSTAGE	98	35	-	-	100	100	100
4417	FUEL & OIL	198	455	372	277	300	300	300
4430	DUES & SUBSCRIPTIONS	1,005	-	-	-	-	-	-
4510	EQUIP RENTAL FUND	1,822	1,219	5,986	22,006	28,933	28,933	6,046
<b>SUBTOTAL</b>		<b>66,703</b>	<b>51,983</b>	<b>82,649</b>	<b>291,053</b>	<b>946,833</b>	<b>276,833</b>	<b>99,379</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>222,562</b>	<b>145,864</b>	<b>170,922</b>	<b>385,189</b>	<b>1,050,217</b>	<b>380,217</b>	<b>200,924</b>

<b>ESTIMATED PROGRAM REVENUES</b>								
3212	Building Permit Fees	52,524	58,757	83,439	147,902	502,000	102,000	112,200
3244 * 3282-0001	Building Inspection Fees	-	-	-	212,178	500,000	145,000	-
3263	Plan Check Fees	45,950	43,903	71,724	97,592	443,500	76,500	76,500
3299	Mobile Home Park Inspections (27)	-	-	8,250	6,465	5,000	5,000	5,000
<b>TOTAL PROGRAM REVENUES</b>		<b>98,474</b>	<b>102,660</b>	<b>163,413</b>	<b>464,137</b>	<b>1,450,500</b>	<b>328,500</b>	<b>193,700</b>

<b>Net Program Subsidy By General Fund</b>		<b>124,088</b>	<b>43,204</b>	<b>7,509</b>	<b>(78,948)</b>	<b>(400,283)</b>	<b>51,717</b>	<b>7,224</b>
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Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Planning & Building  
 Program: Building Standards Advisory and Appeals Board  
 Account Code: 01-4177

<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES:	-	-	-	-	-	-
4405	TRAINING & SEMINARS	-	-	-	160	-	-
4415	POSTAGE	-	-	-	-	-	-
<b>SUBTOTAL</b>		-	-	-	<b>160</b>	-	-
<b>TOTAL PROGRAM BUDGET</b>		-	-	-	<b>160</b>	-	-

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<p style="text-align: center;"><b>Public Works Administration and Streets</b></p>
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The Mission of the Public Works Department is to provide the necessary infrastructure to maintain the quality of life expected by residents and visitors, and improve the economic viability of the community. The Department is responsible for maintenance of the streets, water treatment and distribution, wastewater collection and treatment, recycled water, storm drains, parks, City-owned streetlights and buildings, and Pioneer Cemetery. The Department serves a coordination role for solid waste collection services and public transit services. The Department provides Engineering services for capital improvement projects, entitlement approval, flood control and water supply.

### **Public Works Administration**

Public Works Administration consists of the Director of Public Works/City Engineer, two office assistants, a Senior Civil engineer, a Maintenance Superintendent and a Utility Systems Superintendent. The division is responsible for overall administration of all aspects of the Department including maintenance of all City owned property, streets, buildings, parks, utility operations (water, wastewater, storm water, recycled water), capital projects, department budget administration and Parks and Recreation Services. Public Works Administration also provides coordination for transit bus services, solid waste collection services as well as providing for City Engineering services.

Primary activities include fulfillment of Council goals, responding to service requests and citizen inquiries, management of capital improvement projects, pursuing grants, reviewing plans for private development, administering the backflow prevention program, water conservation and public education, and issuing permits for encroachments, grading, transportation and tree work. The goal of Public Works Administration is to provide technical and administrative support needed by the Divisions within Public Works and other City Departments.

### **Streets**

The Street Division maintains 31 lane miles of streets, 3 bridges, signs and striping in the public street right-of-way. The Street Division, with assistance from the utility division, maintains, manages, and oversees the operation and permit compliance for the storm drain system.

The 2014 Pavement Condition Index (PCI) survey rated the City streets at 52 (out of 100) putting City streets in "Fair (45% "At Risk") condition. This is a reduction of 6 points from 2012 PCI Survey. The qualifier is the "Some at Risk" which recognizes the long lead time needed to fund and plan maintenance activities. Unfortunately, pavements in this category typically end up in the "Poor" category by the time actual maintenance activities occur. Services include street sweeping, maintenance of street signs, striping and City

<p style="text-align: center;"><b>Public Works</b> <b>Streets (cont.), Parks, and Building Maintenance</b></p>
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owned street lights, pothole repair, downtown sidewalk cleaning, drainage ditch clearing, catch basin cleaning, and weed abatement. Code enforcement of street encroachments, storm drainage discharge, and sidewalk repairs is also included in this program. Asphalt overlays, seal coats and other capital pavement treatments are identified as Capital Improvement Projects elsewhere in the budget. The goal of this Program is to maintain the City's streets, sidewalks and bridges in a manner that protects public safety within budgetary allocations.

### **Parks**

The Parks Division maintains the eight City parks, two bike paths, and associated restrooms and trash receptacles. The Division implements City beautification projects, installs memorial benches, and maintains landscaping at all City-owned buildings. Pool facility maintenance performed by Public Works include repairs to plumbing systems, electrical systems, the pool deck, abatement of vandalism, furnishings, pest management, storm damage, interior and exterior finishes, parking lot, storm drainage infrastructure, landscaping, and minor facility corrections as needed for pool programs. The goal of this Program is to continue to maintain and improve the City parks, bike lanes and City-owned landscape to provide safe and pleasant places to play and work in the City.

The Parks and Recreation Services Manager oversee the pool operations. The pool is regulated and inspected by the County Department of Environmental Health. Since April, 2012 pool maintenance has been a contracted service which is provided by Diamond Quality Pool's. Contracted services include general operation maintenance activities for all water related components of the pool including the pumps, chemicals, filters, boilers and dosing equipment. The goal of this program is to provide a safe, reliable and clean pool facility for the public.

### **Building Maintenance**

Building Maintenance provides maintenance and janitorial services for approximately 50,000 square feet of City buildings. This includes City Hall, Sharpsteen Museum, Community Center, Police and Fire Stations, Public Works, Water and Wastewater buildings, Logvy Community Pool building, and the Monhoff Recreation Center. The goal of this program is provide a safe and pleasant environment for employees and the public utilizing our facilities. The maintenance shop maintains the City's equipment and provides minor repair for the City's vehicles and equipment. Routine fleet maintenance service is contracted out. The goal of the maintenance shop is to keep vehicles and equipment in safe and efficient working order.



<b>Public Works</b>
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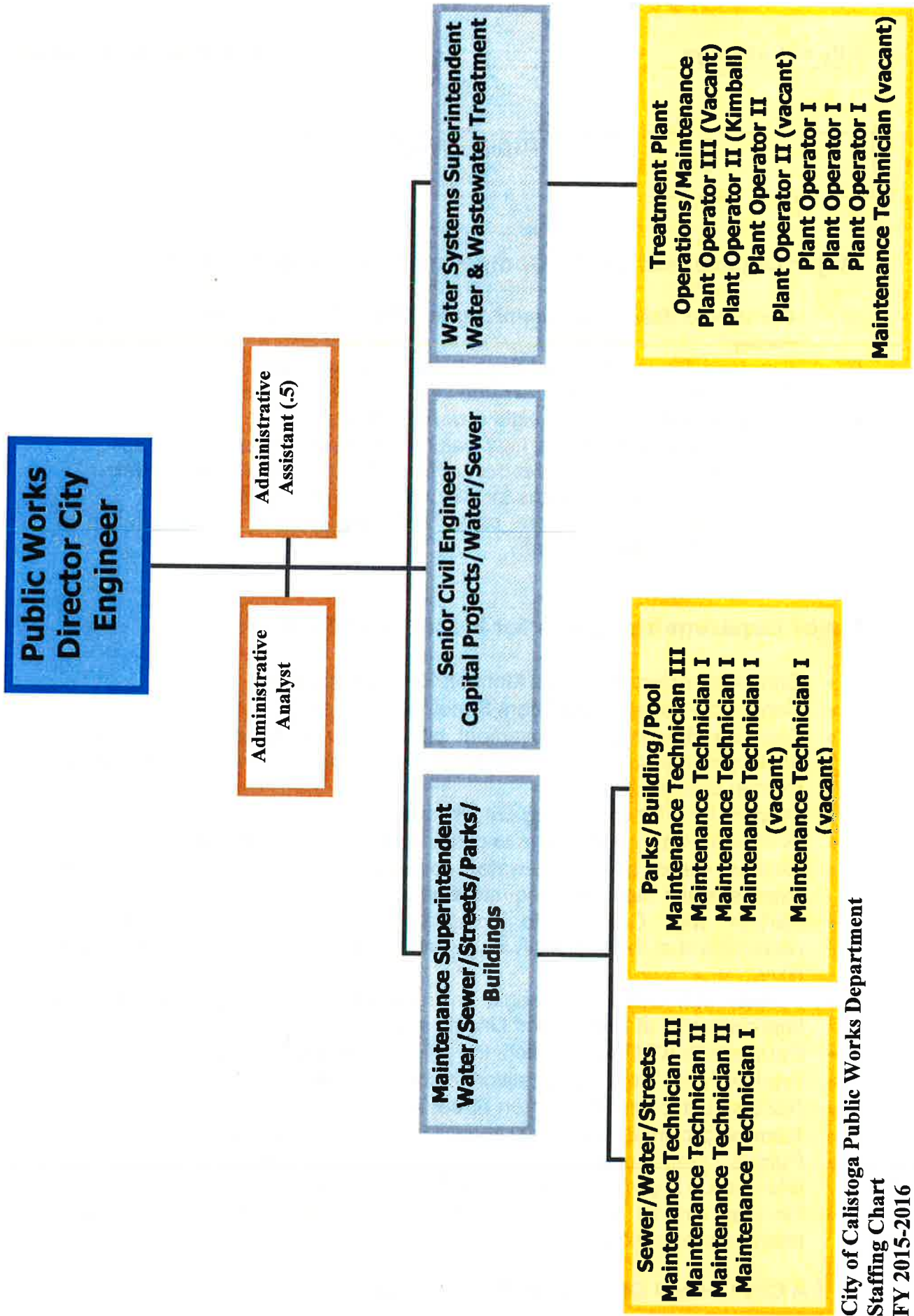
**Major Department Tasks Completed Fiscal Year 2014-15**

- Completed design and permitting for Phase I of the Grant Street Culvert Repair\*
- Conducted second annual Napa River clean-up event
- Performed weekly downtown sidewalk cleaning through November
- Completed installation of eight new ADA ramps
- Successfully implemented new water conservation rebate programs
- Completed environmental review of Berry Street Bridge replacement
- Prepared 50% design plans for Berry Street Bridge replacement
- Hired architect to prepare plans and specifications for restoration of Monhoff Recreation Center

**Major Departmental Goals for Fiscal Year 2014-15**

- Complete restoration of the Monhoff Recreation Center\*
- Construct Phase I of the Grant Street Culvert Repair\*
- Facilitate developer improvement plans for both large scale and small developments within the City (e.g. Silver Rose, Calistoga Hills Resort, Roman Spa, etc.)
- Prepare RFP for contracting out janitorial services for certain City facilities
- Work with Rotary and others to construct bocce courts at Logvy Park\*
- Review water and wastewater connection fees to meet operational expenses and maintain adequate reserves\*
- Partner with Caltrans to complete environmental and design for replacement of the Lincoln Avenue and Berry Street Bridges over the Napa River\*
- Partner with Caltrans to begin environmental and design of intersection improvements at Foothill and Lincoln and Foothill and Petrified Forest Rd.\*
- Partner with AT&T to complete the AT&T Riverside Pathway\*
- Work with the Vine Trail Coalition to construct the Fairway Extension\*
- Reconstruct lower Washington Street at the Fire Station
- Install approximately 680,000 square feet of micro-paving\*
- Pursue grant opportunities for transportation projects (street and intersection improvements, ADA curb-cuts, pathways, parks, etc.)\*
- Develop priority list and estimated budgets for street and sidewalk maintenance needs\*

\* A City Council Objective or Priority Project.

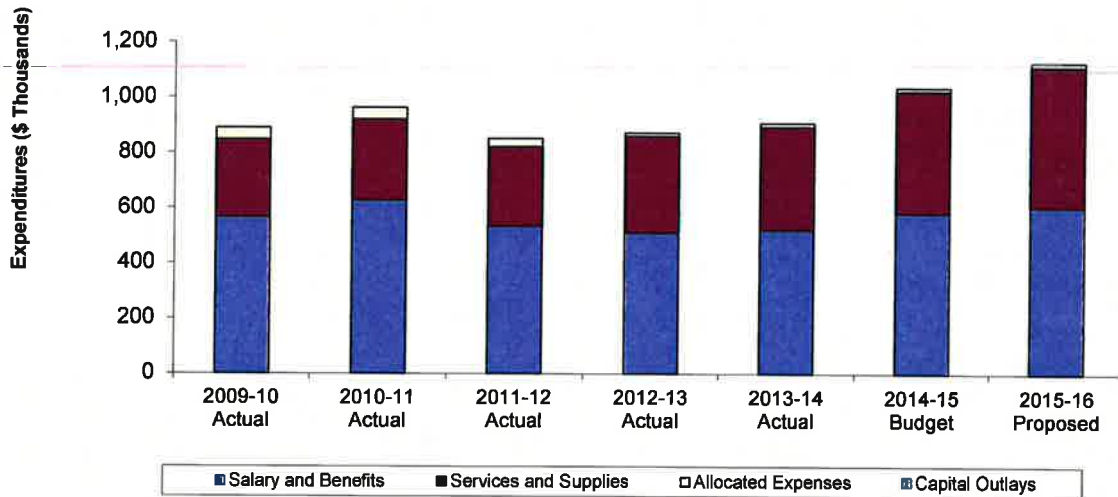


City of Calistoga Public Works Department  
 Staffing Chart  
 FY 2015-2016

**Public Works**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	564,637	625,939	532,439	509,372	519,167	581,472	604,339
Services and Supplies	282,604	294,722	289,499	350,481	374,548	442,826	509,120
Allocated Expenses	42,000	42,000	28,451	12,386	14,158	12,096	14,781
Capital Outlays	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>889,241</b>	<b>962,661</b>	<b>850,389</b>	<b>872,239</b>	<b>907,873</b>	<b>1,036,394</b>	<b>1,128,240</b>

**Public Works**  
**Trend in Expenditures (\$ Thousands)**



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	66,188	57,097	56,722	53,954	58,616	58,616	59,776
4303	FICA/MEDICARE	4,838	4,164	4,171	4,011	4,484	4,484	4,573
4310	PERS	15,773	13,088	9,414	8,539	14,150	14,150	11,546
4311	MEDICAL/DENTAL	7,666	6,424	6,161	8,458	9,733	9,733	9,747
4312	WORKERS COMP	1,425	1,227	2,502	2,753	3,359	3,359	3,425
4313	OTHER BENEFITS	218	189	154	178	192	192	192
<b>SUBTOTAL</b>		<b>96,107</b>	<b>82,189</b>	<b>79,124</b>	<b>77,893</b>	<b>90,534</b>	<b>90,534</b>	<b>89,259</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	3,688	2,849	4,404	2,679	4,175	4,175	3,700
4402	CONTRACT SERVICES	(23,118)	2,911	8,739	8,188	32,960	32,960	40,610
4403	UTILITIES	6,472	7,417	8,275	8,097	9,075	9,075	8,500
4404	REPAIRS & MAINTENANCE	-	22	-	-	200	200	200
4405	TRAINING & MEETINGS	71	-	201	375	750	750	950
4410	ADVERTISING	-	-	-	28	300	300	300
4415	POSTAGE	857	1,366	1,010	1,111	1,350	1,350	1,100
4417	FUEL & OIL	261	290	244	137	250	250	250
4424	HEALTH & SAFETY	182	58	163	101	275	275	300
4430	DUES & SUBSCRIPTIONS	605	274	264	290	680	680	465
4431	FEES	9,351	9,980	16,367	2,965	200	200	250
4456	BAD DEBT EXPENSE	-	-	64	-	-	-	-
4850	TRAINING & MEETINGS	65	523	304	360	2,000	2,000	2,000
4510	EQUIP FUND RENTAL	8,000	5,419	4,060	4,365	4,025	4,025	5,052
<b>SUBTOTAL</b>		<b>6,434</b>	<b>31,109</b>	<b>44,095</b>	<b>28,696</b>	<b>56,240</b>	<b>56,240</b>	<b>63,677</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>102,541</b>	<b>113,298</b>	<b>123,219</b>	<b>106,589</b>	<b>146,774</b>	<b>146,774</b>	<b>152,936</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3219	Encroachment Permits	11,648	4,946	4,334	13,723	6,000	6,000	15,000
3245	Public Works Services	45,528	20,699	40,372	32,650	30,000	30,000	30,000
<b>TOTAL PROGRAM REVENUES</b>		<b>57,176</b>	<b>25,645</b>	<b>44,706</b>	<b>46,373</b>	<b>36,000</b>	<b>36,000</b>	<b>45,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>45,366</b>	<b>87,653</b>	<b>78,513</b>	<b>60,216</b>	<b>110,774</b>	<b>110,774</b>	<b>107,936</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	112,278	65,686	68,598	93,049	110,557	110,557	123,720
4302	OVERTIME	5,774	5,290	5,012	7,167	8,167	8,167	8,654
4303	FICA/MEDICARE	9,297	6,357	5,805	8,125	9,552	9,552	9,917
4308	PART TIME SALARIES	1,530	2,655	-	3,637	-	-	-
4309	SPECIAL PAY	4,933	4,247	4,082	4,186	6,144	6,144	7,820
4310	PERS	27,542	16,646	12,439	18,707	28,147	28,147	31,229
4311	MEDICAL/DENTAL	23,012	16,811	15,053	21,112	28,681	28,681	29,743
4312	WORKERS COMP	5,762	4,698	3,998	4,713	7,155	7,155	7,428
4313	OTHER BENEFITS	399	289	255	355	386	386	386
<b>SUBTOTAL</b>		<b>190,528</b>	<b>122,679</b>	<b>115,242</b>	<b>161,051</b>	<b>198,789</b>	<b>198,789</b>	<b>218,897</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	6,908	22,543	14,515	10,997	12,200	12,200	12,200
4402	CONTRACT SERVICES	76,580	29,693	33,984	34,327	47,875	40,950	43,400
	Tree Maintenance Prog					-	-	-
	Refuse Services					-	-	-
4404	REPAIRS & MAINTENANCE	21,331	4,722	3,987	3,025	6,325	2,000	6,000
4405	TRAINING & MEETINGS	985	420	458	1,431	1,000	1,000	1,000
4408	UNIFORM ALLOWANCE	658	327	501	519	1,000	1,000	1,000
4417	FUEL & OIL	2,889	6,995	6,824	8,332	9,375	9,375	8,100
4424	HEALTH & SAFETY	581	1,951	401	224	1,000	1,000	1,000
4426	WEED & PEST CONTROL	215	1,144	1,593	3,573	5,000	5,000	-
4650	TRAINING & MEETINGS	150	157	38	-	600	600	600
4510	EQUIP FUND RENTAL	34,000	23,032	8,326	9,793	8,071	8,071	9,729
<b>SUBTOTAL</b>		<b>144,296</b>	<b>90,989</b>	<b>70,627</b>	<b>72,221</b>	<b>92,446</b>	<b>81,196</b>	<b>83,029</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>334,824</b>	<b>213,668</b>	<b>185,869</b>	<b>233,272</b>	<b>291,235</b>	<b>279,985</b>	<b>301,926</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	82,752	83,509	83,867	76,972	76,977	76,977	78,502
4302	OVERTIME	767	1,074	1,394	2,855	3,129	3,129	2,140
4303	FICA/MEDICARE	6,380	6,439	6,508	6,252	6,332	6,332	6,396
4309	SPECIAL PAY	546	1,034	958	2,940	2,666	2,666	2,965
4310	PERS	20,382	18,242	15,479	15,001	18,996	18,996	20,187
4311	MEDICAL/DENTAL	7,475	6,361	6,517	6,970	7,465	7,465	7,335
4312	WORKERS COMP	8,878	7,645	3,811	4,116	4,743	4,743	4,791
4313	OTHER BENEFITS	347	337	320	283	285	285	285
<b>SUBTOTAL</b>		<b>127,527</b>	<b>124,641</b>	<b>118,854</b>	<b>115,389</b>	<b>120,593</b>	<b>120,593</b>	<b>122,601</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	4,899	5,598	4,038	6,357	10,500	7,979	20,650
4402	CONTRACT SERVICES	10,884	12,475	15,556	13,425	21,300	22,311	27,450
	Tree Maintenance Prog					-	-	-
	Turf Maintenance Prog					-	-	-
	Refuse Services					-	-	-
4403	UTILITIES	6,207	5,292	5,399	4,536	6,500	6,500	4,550
4404	REPAIRS & MAINTENANCE	3,745	1,429	6,693	3,105	10,300	4,575	5,000
4405	TRAINING & MEETINGS	260	226	150	-	300	300	300
4408	UNIFORM COSTS	812	320	518	569	1,100	1,100	1,100
4417	FUEL & OIL	939	1,417	1,638	1,504	1,800	1,800	1,450
4424	HEALTH & SAFETY	232	456	1,100	643	550	550	550
4426	WEED & PEST CONTROL	-	502	-	3,573	5,000	5,000	-
4503	WATER	28,411	24,166	34,229	25,607	35,000	22,580	23,300
<b>SUBTOTAL</b>		<b>56,389</b>	<b>51,881</b>	<b>69,321</b>	<b>59,319</b>	<b>92,350</b>	<b>72,695</b>	<b>84,350</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>183,916</b>	<b>176,522</b>	<b>188,175</b>	<b>174,708</b>	<b>212,943</b>	<b>193,288</b>	<b>206,951</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	15,370	15,491	16,546	14,554	15,287	15,287	15,590
4302	OVERTIME	37	79	55	133	175	175	95
4303	FICA/MEDICARE	1,130	1,116	1,235	1,156	1,210	1,210	1,230
4309	SPECIAL PAY	83	157	145	441	349	349	395
4310	PERS	3,819	3,390	2,282	1,646	3,753	3,753	1,888
4311	MEDICAL/DENTAL	386	242	175	1,092	946	946	1,012
4312	WORKERS COMP	1,551	1,336	706	768	906	906	921
4313	OTHER BENEFITS	49	46	40	47	47	47	47
<b>SUBTOTAL</b>		<b>22,426</b>	<b>21,857</b>	<b>21,184</b>	<b>19,837</b>	<b>22,673</b>	<b>22,673</b>	<b>21,178</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	2,072	1,742	1,574	709	2,000	2,000	2,950
4402	CONTRACT SERVICES	-	-	1,405	-	-	-	-
<b>SUBTOTAL</b>		<b>2,220</b>	<b>1,801</b>	<b>2,979</b>	<b>709</b>	<b>2,000</b>	<b>2,000</b>	<b>2,950</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>24,646</b>	<b>23,658</b>	<b>24,163</b>	<b>20,546</b>	<b>24,673</b>	<b>24,673</b>	<b>24,128</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Public Works  
 Program: Pool Facility Maintenance  
 Account Code: 01-4126

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	23,507	26,729	27,719	9,018	8,020	8,020	8,179
4302	OVERTIME	188	1,419	1,731	298	375	375	283
4303	FICA/MEDICARE	2,269	2,575	2,459	622	642	642	647
4310	PERS	5,704	5,530	5,268	1,723	1,936	1,936	2,286
4311	MEDICAL/DENTAL	9,740	9,108	9,706	1,308	1,461	1,461	1,412
4312	WORKERS COMP	-	-	1,703	1,507	481	481	485
4313	OTHER BENEFITS	121	119	112	43	31	31	31
<b>SUBTOTAL</b>		<b>41,528</b>	<b>45,480</b>	<b>48,698</b>	<b>14,519</b>	<b>12,946</b>	<b>12,946</b>	<b>13,323</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	17,059	18,359	22,231	32,289	30,325	24,318	28,100
4402	CONTRACT SERVICES	2,957	3,839	17,148	35,651	43,915	43,915	43,765
4403	UTILITIES	34,181	33,765	36,424	36,745	35,850	46,126	47,500
4404	REPAIR & MAINTENANCE	1,988	228	9,934	8,469	10,200	10,200	10,000
4405	TRAINING & MEETINGS	-	-	-	-	1,000	1,000	500
4430	DUES & SUBSCRIPTIONS	-	-	-	-	150	150	150
4431	FEES	839	839	828	844	1,475	1,475	1,500
4503	WATER/WASTEWATER	8,540	13,115	12,454	31,911	42,225	25,835	26,610
<b>SUBTOTAL</b>		<b>65,665</b>	<b>70,145</b>	<b>99,019</b>	<b>145,909</b>	<b>165,140</b>	<b>153,019</b>	<b>158,125</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>107,193</b>	<b>115,625</b>	<b>147,717</b>	<b>160,428</b>	<b>178,086</b>	<b>165,965</b>	<b>171,448</b>



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	90,322	91,409	91,362	90,843	88,741	88,741	90,498
4302	OVERTIME	2,341	2,733	1,856	2,237	3,601	3,601	2,555
4303	FICA/MEDICARE	7,092	7,188	7,151	7,364	7,351	7,351	7,428
4308	PART-TIME WAGES			-	-	-	-	-
4309	SPECIAL PAY	546	1,034	958	2,920	3,746	3,746	4,045
4310	PERS	21,956	19,653	16,733	17,528	21,836	21,836	23,841
4311	MEDICAL/DENTAL	5,217	3,762	3,673	4,665	4,825	4,825	4,819
4312	WORKERS COMP	10,972	9,448	4,189	4,592	5,506	5,506	5,564
4313	OTHER BENEFITS	9,377	366	348	329	331	331	331
<b>SUBTOTAL</b>		<b>147,823</b>	<b>135,593</b>	<b>126,270</b>	<b>130,478</b>	<b>135,937</b>	<b>135,937</b>	<b>139,081</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	10,974	11,149	10,237	13,142	14,400	14,400	21,850
4402	CONTRACT SERVICES	18,683	28,568	30,457	31,259	36,660	36,660	64,875
4403	UTILITIES	3,688	3,852	3,567	3,447	4,050	4,050	4,120
4404	REPAIRS & MAINTENANCE	2,775	2,363	3,209	6,773	10,350	5,565	10,350
4405	TRAINING & MEETINGS	22	-	27	93	100	100	200
4408	UNIFORM COSTS	779	302	523	675	1,000	1,000	1,100
4413	TAX AND LICENSE	-	-	-	-	50	50	50
4417	FUEL & OIL	4,337	7,315	9,789	8,074	9,700	8,037	8,300
4424	HEALTH & SAFETY	332	544	1,585	1,198	1,600	560	1,600
4426	WEED & PEST CONTROL	-	-	-	200	500	500	-
4431	FEES	816	-	472	472	500	500	500
4503	WATER/WASTEWATER	19,312	17,932	16,960	16,519	18,350	18,350	18,825
<b>SUBTOTAL</b>		<b>61,718</b>	<b>72,025</b>	<b>76,826</b>	<b>81,852</b>	<b>97,260</b>	<b>89,772</b>	<b>131,770</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>209,541</b>	<b>207,618</b>	<b>203,096</b>	<b>212,330</b>	<b>233,197</b>	<b>225,709</b>	<b>270,851</b>

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<p style="text-align: center;"><b>Recreation Services Department Programs</b></p>
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The Recreation Services Division is responsible for management and operation of the fitness and recreation programs, adult and senior community classes, special event permitting, transit services, City sponsored special events, weekend janitorial of City facilities, and the Calistoga Community Pool.

**Fitness and Recreation Programs**

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

**Adult and Senior Community Classes**

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

**Special Event Permitting**

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

**Transit Services**

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

**Special Events – City Sponsored**

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

**Weekend Janitorial Services of City Facilities**

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

**Recreation Services Department  
Programs**
**Calistoga Community Pool**

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

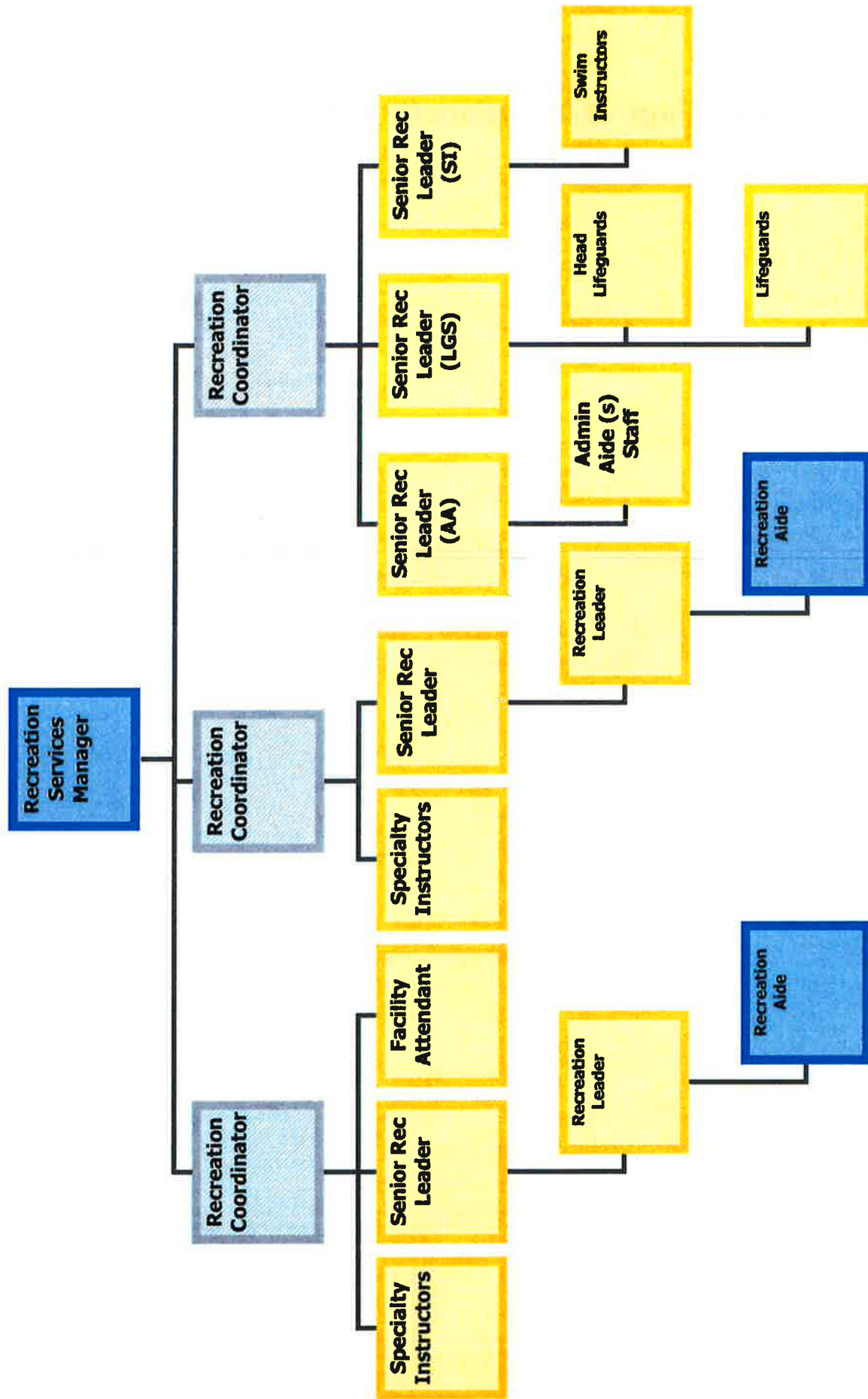
**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2014-15**

- Continued to increase programming while maintaining low operational costs in all areas to enhance the community for Calistoga residents
- Continued to promote the Calistoga Community Pool usage and accessibility for all within available resources
- Partnered with Napa Valley College to provide beginning music classes in Calistoga
- Supported private funding opportunities to provide Pioneer and Logvy Park enhancements
- Conducted Movie Night at Logvy Park and Giants ball game road trip
- Sought financial community support to enhance scholarship programs and improved the ability to provide recreation programs for all \*

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2015-16**

- Continue to increase programming while maintaining efficient operational costs to enhance the community wide recreation opportunities
- Maximize swim lessons and recreational swimming opportunities for the community \*
- Continue to promote the Calistoga Community Pool while increasing usage and accessibility for all
- Increase adult and senior programming to meet the needs and demographics of the community and address all segments with age/ability appropriate programs \*
- Update Logvy Master Plan to reflect current and projected needs\*
- Conduct two Movie Nights at Logvy Park and one Giants ball game road trip
- Seek financial community support to enhance scholarship program and improve the ability to provide recreation programs for all
- Work cooperatively with the Boys and Girls Club to restore Teen Center programming and support efforts for a future Boys and Girls Club facility in Calistoga \*
- Expand partnership with Rianda House for senior services in Calistoga
- Complete a needs assessment for Citywide Recreation Services

\* A City Council Objective or Priority Project.



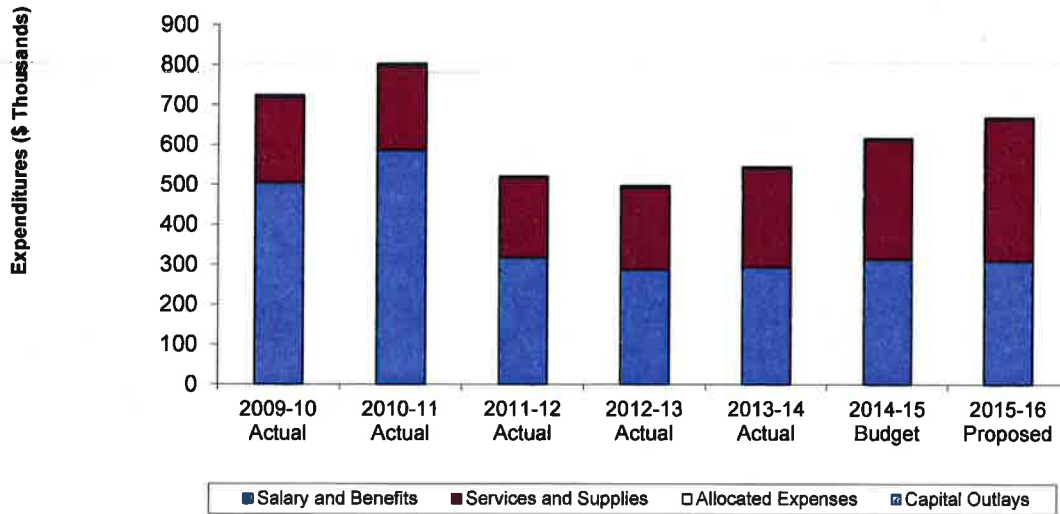
City of Calistoga Recreation Services Department  
 Staffing Chart  
 FY 2015-2016

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**Recreation**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	505,772	586,506	317,718	288,361	294,772	313,786	309,396
Services and Supplies	212,886	210,821	199,824	204,677	245,826	299,023	354,773
Allocated Expenses	5,450	5,450	3,692	4,369	4,291	3,665	4,780
Capital Outlays	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>724,108</b>	<b>802,776</b>	<b>521,234</b>	<b>497,407</b>	<b>544,889</b>	<b>616,474</b>	<b>668,949</b>

**Recreation**  
**Trend in Expenditures (\$ Thousands)**



\*\*Pool Maintenance expenditures are under public works department 4126

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Recreation

Program: Community Promotion and Enrichment Grants

Account Code: 01-4107

<b>SERVICES &amp; SUPPLIES</b>								
4479	The Family Center	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	The Family Center- Senior Need	-	-	-	20,000	20,000	20,000	20,000
4446	Miscellaneous Promotions and							
	Enrichment Grants	-	-	-	5,000	-	-	-
4446	One Napa Valley Initiative	-	-	-	3,333	3,333	3,333	3,333
4447	Fairgrounds In-Kind Parade	-	-	-	-	7,500	7,500	7,500
4450	Legal Aide (Seniors and							
	Immigrants)				-	30,000	30,000	35,000
<b>Community Enrichment Grants</b>								20,000
4464	Wine Country Animal Lovers	-	-	-	8,000	-	-	-
4475	Calistoga Holiday Sharing	1,500	800	-	-	-	-	-
4481	Calistoga Tree Coalition	-	-	-	-	-	1,000	-
4482	Calistoga Art Center	3,000	2,500	1,500	750	750	750	-
4483	Calistoga Cares	1,000	750	750	500	750	750	-
4487	Community Christmas Bazaar	-	-	-	750	-	1,000	-
4495	Calistoga Pet Clinic	1,500	2,000	-	-	-	-	-
4496	Calistoga Soroptomists	500	-	-	-	-	-	-
4485	Calistoga After School	1,200	1,200	-	-	-	2,500	-
4487	Calistoga Boys & Girls Club	3,500	2,500	1,550	-	-	4,000	-
<b>Subtotal Community Enrichment Grants</b>		<b>12,200</b>	<b>9,750</b>	<b>3,800</b>	<b>10,000</b>	<b>-</b>	<b>10,000</b>	<b>20,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>22,200</b>	<b>19,750</b>	<b>13,800</b>	<b>43,333</b>	<b>75,833</b>	<b>80,833</b>	<b>95,833</b>



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	194,662	29,821	27,081	28,133	31,091	31,091	27,388
4302	OVERTIME	3,855	623	198	-	-	-	-
4303	FICA/MEDICARE	14,468	3,927	3,143	3,743	3,493	3,493	3,735
4305	INCENTIVE PAY	-	-	-	-	840	840	-
4308	PART TIME SALARIES	8,676	19,733	15,145	19,973	13,732	13,732	16,000
4309	SPECIAL PAY	1,200	-	-	774	-	-	-
4310	PERS	29,941	6,964	5,512	6,074	7,354	7,354	1,837
4311	MEDICAL/DENTAL	26,470	9,497	6,949	2,984	-	-	5,305
4312	WORKERS COMP	295	250	2,021	2,197	2,616	2,616	2,798
4313	OTHER BENEFITS	803	9,390	122	134	164	164	181
<b>SUBTOTAL</b>		<b>280,370</b>	<b>80,205</b>	<b>60,171</b>	<b>64,012</b>	<b>59,290</b>	<b>59,290</b>	<b>57,244</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	6,147	1,735	2,531	5,664	4,000	4,000	7,000
4402	CONTRACT SERVICES	32,829	32,326	32,798	36,320	42,240	42,240	61,000
	Boys & Girls Club							
4403	UTILITIES	7,457	7,060	6,926	7,509	7,000	7,000	7,000
4404	REPAIRS & MAINTENANCE	632	50	258	24	2,000	2,000	1,000
4405	TRAINING & MEETINGS	472	-	309	590	500	500	500
4408	UNIFORM ALLOWANCE	-	340	-	28	350	350	350
4410	ADVERTISING	831	1,079	1,379	2,253	2,400	2,400	3,500
4415	POSTAGE	218	322	380	282	400	400	450
4417	FUEL & OIL	546	366	493	622	800	800	500
4430	DUES & SUBSCRIPTIONS	65	690	825	695	700	700	765
4432	RENTS	-	-	-	-	-	-	9,600
4456	BAD DEBT EXPENSE	-	-	-	9	-	-	-
4510	EQUIP FUND RENTAL	5,450	3,692	4,369	4,291	3,665	3,665	4,780
<b>SUBTOTAL</b>		<b>54,646</b>	<b>49,179</b>	<b>50,268</b>	<b>58,287</b>	<b>64,055</b>	<b>64,055</b>	<b>96,445</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>335,017</b>	<b>129,384</b>	<b>110,439</b>	<b>122,299</b>	<b>123,345</b>	<b>123,345</b>	<b>153,689</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3284	Recreation Program Fees	2,637	4,148	2,986	3,361	2,000	2,000	2,000
Transfer In	Donations	12,000	2,061	3,948	8,000	5,300	5,300	6,000
<b>TOTAL PROGRAM REVENUES</b>		<b>14,637</b>	<b>6,209</b>	<b>6,934</b>	<b>11,361</b>	<b>7,300</b>	<b>7,300</b>	<b>8,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>320,380</b>	<b>123,175</b>	<b>103,505</b>	<b>110,938</b>	<b>116,045</b>	<b>116,045</b>	<b>145,689</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	34,202	17,041	15,475	16,055	17,766	17,766	15,650
4302	OVERTIME	348	95	18	392	-	-	-
4303	FICA/MEDICARE	2,769	2,721	2,430	2,437	2,601	2,601	2,676
4308	PART TIME SALARIES	4,392	19,936	17,417	16,826	15,748	15,748	16,220
4310	PERS	6,524	3,396	3,150	3,471	4,202	4,202	1,050
4311	MEDICAL/DENTAL	7,898	3,575	3,971	1,705	-	-	3,031
4312	WORKER'S COMP	-	11	1,880	1,949	1,948	1,948	2,004
4313	OTHER BENEFITS	123	3,990	86	526	569	569	96
<b>SUBTOTAL</b>		<b>56,256</b>	<b>50,765</b>	<b>44,427</b>	<b>43,361</b>	<b>42,834</b>	<b>42,834</b>	<b>40,727</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	3,429	4,190	6,102	4,543	10,000	10,000	10,000
4402	CONTRACT SERVICES	25,235	7,947	5,744	9,868	8,000	8,000	8,000
4404	REPAIRS & MAINTENANCE	-	-	-	-	200	200	200
4405	TRAINING & MEETINGS	-	26	15	210	250	250	200
4408	UNIFORM ALLOWANCE	-	-	-	52	250	250	200
4417	FUEL AND OIL	72	447	-	-	200	200	200
4410	ADVERTISING	-	-	-	-	750	750	500
4430	DUES & SUBSCRIPTIONS	245	622	250	-	250	250	200
<b>SUBTOTAL</b>		<b>29,060</b>	<b>13,232</b>	<b>12,111</b>	<b>14,673</b>	<b>19,900</b>	<b>19,900</b>	<b>19,500</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>85,315</b>	<b>63,997</b>	<b>56,538</b>	<b>58,034</b>	<b>62,734</b>	<b>62,734</b>	<b>60,227</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3283	Education/Recreation Course Fees	45,777	46,098	27,400	21,621	22,400	18,000	22,000
<b>TOTAL PROGRAM REVENUES</b>		<b>45,777</b>	<b>46,098</b>	<b>27,400</b>	<b>21,621</b>	<b>22,400</b>	<b>18,000</b>	<b>22,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>39,538</b>	<b>17,899</b>	<b>29,138</b>	<b>36,413</b>	<b>40,334</b>	<b>44,734</b>	<b>38,227</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4302	OVERTIME	149	-	9	-	-		
4303	FICA/MEDICARE	656	-	313	594	756	756	927
4308	PART TIME SALARIES	1	292	4,090	7,764	9,880	9,880	12,113
4312	WORKER'S COMP	164	138	65	218	566	566	694
4313	OTHER BENEFITS	24	1,479	10	18	50	50	59
<b>SUBTOTAL</b>		<b>12,996</b>	<b>1,909</b>	<b>4,487</b>	<b>8,594</b>	<b>11,252</b>	<b>11,252</b>	<b>13,793</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	-	1,109	1,399	2,031	1,200	1,200	1,000
4402	CONTRACT SERVICES	1,175	19,081	15,356	17,105	20,000	20,000	20,000
4405	TRAINING & MEETINGS	-	-	-	-	200	200	200
4410	ADVERTISING	-	-	444	-	1,350	1,350	1,500
<b>SUBTOTAL</b>		<b>1,175</b>	<b>20,190</b>	<b>17,199</b>	<b>19,136</b>	<b>22,750</b>	<b>22,750</b>	<b>22,700</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>14,170</b>	<b>22,099</b>	<b>21,686</b>	<b>27,730</b>	<b>34,002</b>	<b>34,002</b>	<b>36,493</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3283	Education/Recreation Course Fees	-	2,479	323	16,493	14,400	14,400	12,000
<b>TOTAL PROGRAM REVENUES</b>		<b>-</b>	<b>2,479</b>	<b>323</b>	<b>16,493</b>	<b>14,400</b>	<b>14,400</b>	<b>12,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>14,170</b>	<b>19,620</b>	<b>21,363</b>	<b>11,237</b>	<b>19,602</b>	<b>19,602</b>	<b>24,493</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	35,442	8,520	7,737	8,028	8,883	8,883	7,825
4303	FICA/MEDICARE	3,012	1,277	744	1,063	1,233	1,233	1,279
4305	INCENTIVE	-	-	-	221	240	240	-
4308	PART TIME SALARIES	4,197	9,055	2,881	6,865	6,990	6,990	7,340
4310	PERS	4,292	1,780	1,575	1,735	2,101	2,101	525
4311	MEDICAL/DENTAL	3,055	1,740	1,985	852	-	-	1,516
4312	WORKER'S COMP	585	508	940	964	923	923	958
4313	OTHER BENEFITS	111	5,840	33	40	75	75	83
<b>SUBTOTAL</b>		<b>51,439</b>	<b>28,729</b>	<b>15,895</b>	<b>19,768</b>	<b>20,445</b>	<b>20,445</b>	<b>19,526</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	289	-	930	229	2,000	2,000	4,000
4402	CONTRACT SERVICES	250	-	-	-	-	-	500
4408	UNIFORM ALLOWANCE	-	-	-	231	100	100	150
<b>SUBTOTAL</b>		<b>539</b>	<b>-</b>	<b>930</b>	<b>460</b>	<b>2,100</b>	<b>2,100</b>	<b>4,650</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>51,978</b>	<b>28,729</b>	<b>16,825</b>	<b>20,228</b>	<b>22,545</b>	<b>22,545</b>	<b>24,176</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3260	Facility Rental Fees	15,543	8,438	9,952	10,891	7,000	7,000	11,000
<b>TOTAL PROGRAM REVENUES</b>		<b>15,543</b>	<b>8,438</b>	<b>9,952</b>	<b>10,891</b>	<b>7,000</b>	<b>7,000</b>	<b>11,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>36,434</b>	<b>20,291</b>	<b>6,873</b>	<b>9,337</b>	<b>15,545</b>	<b>15,545</b>	<b>13,176</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	55,985	29,821	27,221	28,207	31,091	31,091	27,388
4302	OVERTIME	256	608	510	979	-	-	-
4303	FICA/MEDICARE	9,409	9,055	9,511	9,602	11,240	11,240	11,485
4308	PART TIME SALARIES	70,476	87,254	97,716	98,196	115,000	115,000	117,300
4310	PERS	13,602	7,127	5,512	6,089	7,354	7,354	1,837
4311	MEDICAL/DENTAL	14,221	6,912	6,949	2,984	-	-	5,305
4312	WORKER'S COMP	2,120	1,819	5,701	6,468	8,419	8,419	8,602
4313	OTHER BENEFITS	4,387	2,938	110	887	1,047	1,047	159
<b>SUBTOTAL</b>		<b>170,456</b>	<b>145,534</b>	<b>153,230</b>	<b>153,412</b>	<b>174,151</b>	<b>174,151</b>	<b>172,076</b>

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	4,036	5,190	5,008	4,998	3,500	3,500	4,000
4402	CONTRACT SERVICES	951	(137)	6,872	6,445	3,000	3,000	5,500
4404	REPAIRS & MAINTENANCE	69	-	-	-	-	-	-
4405	TRAINING & MEETINGS	62	92	431	1,533	400	400	5,000
4408	UNIFORM ALLOWANCE	414	-	813	1,022	500	500	500
4410	ADVERTISING	875	166	258	774	1,600	1,600	2,000
4468	RESALE AND PURCHASE	4,152	4,152	4,351	5,725	3,500	3,500	5,500
4430	DUES & SUBSCRIPTIONS	25	105	55	80	50	50	50
<b>SUBTOTAL</b>		<b>10,585</b>	<b>9,568</b>	<b>17,788</b>	<b>20,577</b>	<b>12,550</b>	<b>12,550</b>	<b>22,550</b>

<b>TOTAL PROGRAM BUDGET</b>	<b>181,041</b>	<b>155,102</b>	<b>171,018</b>	<b>173,989</b>	<b>186,701</b>	<b>186,701</b>	<b>194,626</b>
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<b>ESTIMATED PROGRAM REVENUES</b>								
3286	Aquatic Fees	74,359	88,602	116,493	101,796	85,000	70,000	55,000
<b>TOTAL PROGRAM REVENUES</b>		<b>79,801</b>	<b>88,602</b>	<b>116,493</b>	<b>101,796</b>	<b>85,000</b>	<b>70,000</b>	<b>55,000</b>

<b>Net Program Subsidy By General Fund</b>	<b>101,240</b>	<b>66,500</b>	<b>54,525</b>	<b>72,193</b>	<b>101,701</b>	<b>116,701</b>	<b>139,626</b>
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\*\*Pool Maintenance is found under department 4126

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	3,648	3,690	3,647	3,627	3,631	3,631	3,703
4302	OVERTIME	22	47	60	138	180	180	114
4303	FICA/MEDICARE	286	293	290	308	308	308	310
4309	SPECIAL PAY	50	94	87	266	210	210	237
4310	PERS	903	810	720	791	914	914	1,101
4311	MEDICAL/DENTAL	314	268	278	295	327	327	317
4312	WORKER'S COMP	210	358	169	186	230	230	232
4313	OTHER BENEFITS	16	15	15	14	14	14	14
<b>SUBTOTAL</b>		<b>5,449</b>	<b>5,575</b>	<b>5,266</b>	<b>5,625</b>	<b>5,814</b>	<b>5,814</b>	<b>6,028</b>
<b>SERVICES &amp; SUPPLIES</b>								
4403	ELECTRICITY	6,994	7,563	9,117	8,883	10,000	10,000	8,750
4404	REPAIRS & MAINTENANCE				-	1,000	1,000	1,000
4503	WATER/SEWER	3,410	4,855	2,837	2,752	4,000	4,000	2,625
5407	MUSEUM REPAIRS	2,157	-	2,029	329	-	-	-
<b>SUBTOTAL</b>		<b>12,561</b>	<b>12,418</b>	<b>13,983</b>	<b>11,964</b>	<b>15,000</b>	<b>15,000</b>	<b>12,375</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>18,010</b>	<b>17,993</b>	<b>19,249</b>	<b>17,589</b>	<b>20,814</b>	<b>20,814</b>	<b>18,403</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	3,341	3,364	3,339	-	-	-	-
4302	OVERTIME	7	16	55	-	-	-	-
4303	FICA/MEDICARE	257	259	259	-	-	-	-
4309	SPECIAL PAY	17	31	29	-	-	-	-
4310	PERS	826	740	658	-	-	-	-
4311	MEDICAL/DENTAL	443	399	414	-	-	-	-
4312	WORKER'S COMP	206	177	117	-	-	-	-
4313	OTHER BENEFITS	15	15	14	-	-	-	-
<b>SUBTOTAL</b>		<b>5,111</b>	<b>5,001</b>	<b>4,885</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>								
4402	CONTRACT SERVICES	67,735	69,440	70,467	71,687	75,000	75,000	75,000
<b>SUBTOTAL</b>		<b>67,735</b>	<b>69,440</b>	<b>70,467</b>	<b>71,687</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>72,846</b>	<b>74,441</b>	<b>75,352</b>	<b>71,687</b>	<b>75,000</b>	<b>75,000</b>	<b>75,000</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>SERVICES &amp; SUPPLIES</b>								
4402	CONTRACT SERVICES	17,771	9,738	12,500	10,000	10,500	10,500	10,500
	<b>SUBTOTAL</b>	<b>17,771</b>	<b>9,738</b>	<b>12,500</b>	<b>10,000</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>17,771</b>	<b>9,738</b>	<b>12,500</b>	<b>10,000</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>



<p><b>General Fund Special Projects</b></p>
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**Services and Development Impact Fee**

For FY 2015-16 there are no special projects being undertaken.

**General Fund**  
**Special Projects Summary**

Project #	Description	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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Special Projects								
4402	Urban Design Plan	25	3,963	-	-	-	-	-
4670	Housing Element Update	415	-	-	-	-	-	-
4604	Busk Abatement 2007	-	-	-	-	-	-	-
4605	Karpak Abatement 2008	-	-	-	-	-	-	-
4606	Community Enhancement and Beautification	-	-	-	-	-	-	-
4607-4402	Services and Development Impact Fee Updates	3,070	-	21,643	67,134	6,000	12,067	-
4608-4402	Green Initiatives	2,290	-	-	1,600	-	-	-
<b>Total Special Projects Costs</b>		<b>5,800</b>	<b>3,963</b>	<b>21,643</b>	<b>68,734</b>	<b>6,000</b>	<b>12,067</b>	<b>-</b>

Funding Sources for Special Projects								
General Fund		5,385	3,963	21,643	1,600	-	-	-
Rehab Loan Program		415	-	-	-	-	-	-
Community Development Fund		-	-	-	67,134	6,000	12,067	-
Property Special Tax Assessment		-	-	-	-	-	-	-
<b>Total Funding Sources</b>		<b>5,800</b>	<b>3,963</b>	<b>21,643</b>	<b>68,734</b>	<b>6,000</b>	<b>12,067</b>	<b>-</b>

<b>Enterprise Funds Water</b>
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**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 400,000 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 \$503,134 as of June 30, 2015. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a surplus balance of \$14,868 by June 30, 2016. The General Fund will transfer \$79,400 to the Water Fund in FY 15-16 as recommended by the Water Rate study done in FY 13-14. The Water Capital Improvement Fund will transfer \$472,242 to the Water Operations fund to cover the debt service payments for the fiscal year. The General Fund will set aside \$500,000 of reserves for any unforeseeable expense in the Enterprise Funds.

**Water Capital**

The Water Capital Fund is expected to end fiscal year 2014-15 with a working capital of \$897,475. The Water Capital Fund will end FY 2015-16 with a surplus balance of \$510,910 which will be used to cover any unexpected capital improvements. The City anticipates water connection fees from an 8-unit apartment complex, two (2) 2<sup>nd</sup> units and four (4) single family home developments in the amount of \$185,118. Measure A will provide funds in the

<b>Enterprise Funds</b> <b>Water</b>
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**Water Capital (cont)**

amount of \$1,113,130. The Safe Drinking Water California State Revolving Loan/Grant (SDWSRF) Program will provide \$2,000,000 for the NBA Pump Station. Projected annual debt service for this capital project is \$120,000 for twenty years.

Projects in the amount of \$1,278,000 to be undertaken for the Fiscal Year 2015-16 include the NBA Pump Station, Water Valve Replacement, Cross Connection Survey, Installation of Feige Tank THM Abatement, the Myrtle Street Water Main Replacement and the Bypass Structure. The Bypass Structure project will be funded through Measure A funds. The NBA Pump Station project will be funded through SDWSRF. The remaining projects will be funded through one-time impact fees.

The Water Capital fund will also cover debt service payments in the amount of \$607,313 for Fiscal Year 2015-16, which includes the debt payment for the Mt. Washington Water Tank payable to USDA. However, it should be stated that the source of these funds is one-time development impact fees. It should be noted that it is assumed that additional development impact fees will likely not be available in Fiscal Year 2016-17 (unless the Silver Rose project starts construction). This may present a significant challenge in that fiscal year.

At its goal setting meeting in March 2015 the City Council's objective is to increase the Water Fund reserves at a minimum of 20% within two fiscal years to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$565,330; the combination of ending fund balances for the Water Operations Fund and the Water Capital Fund at Fiscal Year 2015-16 is \$525,778, therefore not meeting the 20% objective in minimum reserves.

**Major Departmental Tasks Completed Fiscal Year 2014-15**

- ☑ Completed replacement of one of the main NBA pumps at the Dunaweal Pumping station
- ☑ Installed mixer at the Mt. Washington Reservoir to minimize formation of disinfection by-products
- ☑ Continued to meet Kimball Reservoir by-pass releases for instream flow requirements
- ☑ Constructed bypass plumbing to allow Kimball Clearwell to be filled from NBA supply
- ☑ Coordinated with developer to install 1,100 lineal feet of 8" water main on Mora Ave

<b>Enterprise Funds Water</b>
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- ☑ Installed new cover on the clarifier at the Kimball Water Treatment Plant to reduce algae growth
- ☑ In coordination with City of Napa completed design of the Dwyer Road Pump Station and advertised for bid
- ☑ Completed environmental review documents for the Kimball Reservoir Intake Tower Project.

**Major Departmental Goals for Fiscal Year 2015-16**

- Complete design work for the Kimball Intake and emergency drain valve project and construct project\*
- 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\*
- Complete installation of Tubbs water line replacement
- Adopt penalties for water wasting and baseline quantities for single family dwellings
- Continue cross-connection program

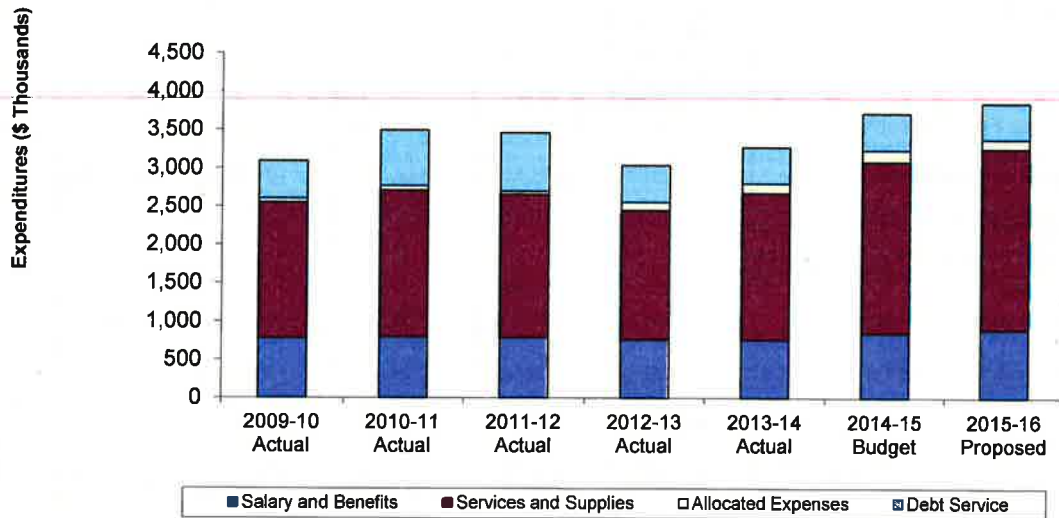
**\*A City Council Objective or Priority Project.**

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**Water Operations**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	775,389	793,715	782,730	760,932	757,684	847,992	895,493
Services and Supplies	1,775,545	1,915,323	1,873,509	1,690,823	1,916,751	2,239,729	2,365,570
Allocated Expenses	50,300	58,800	42,609	103,059	127,907	151,834	120,517
Debt Service	490,355	727,795	760,802	482,827	473,980	479,892	472,242
<b>TOTAL</b>	<b>3,091,589</b>	<b>3,495,634</b>	<b>3,459,650</b>	<b>3,037,641</b>	<b>3,276,322</b>	<b>3,719,447</b>	<b>3,853,822</b>

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



**Water Operations Fund**

**Sources and Uses**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Operating Revenues</b>							
Charges for Services							
Residential Sales	1,359,389	1,466,022	1,559,067	1,564,402	1,675,802	1,477,357	1,506,696
Transient Sales	330,568	349,884	340,283	367,250	373,231	370,760	388,577
Commercial Sales	256,933	272,953	274,035	311,665	323,843	303,783	314,565
Industrial Sales	85,125	78,821	87,487	82,659	88,926	83,672	96,531
Other Revenues	68,456	75,518	99,164	359,332	40,326	50,164	81,314
<b>Total Operating Revenues</b>	<b>2,100,471</b>	<b>2,243,198</b>	<b>2,360,036</b>	<b>2,685,308</b>	<b>2,502,128</b>	<b>2,285,736</b>	<b>2,387,683</b>
	0.49%	7%	5%	14%	-7%	-15%	4%
<b>Operating Expenses</b>							
Water Distribution	935,432	552,351	483,857	503,968	548,707	474,205	529,244
Water Treatment	1,362,430	1,723,950	1,516,006	1,847,990	1,848,256	2,161,837	2,297,407
Water Conservation	20,289	18,944	19,199	32,604	57,767	117,508	129,929
Depreciation	449,688	403,603	535,752	391,774	425,000	425,000	425,000
<b>Total Operating Expenditures</b>	<b>2,767,839</b>	<b>2,698,848</b>	<b>2,554,814</b>	<b>2,776,336</b>	<b>2,879,730</b>	<b>3,178,550</b>	<b>3,381,580</b>
	6.51%	-2%	-5%	9%	4%	14%	6%
<b>Net Operating Surplus/Deficit</b>	<b>(667,367)</b>	<b>(455,651)</b>	<b>(194,779)</b>	<b>(91,028)</b>	<b>(377,602)</b>	<b>(892,814)</b>	<b>(993,897)</b>
<b>Special Projects</b>							
<b>Other Non Operating Sources Or (Uses)</b>							
Interest Earnings	-	4,262	430	1,231	1,000	1,000	1,231
Napa County Measure A Funding	-	864,023	153,068	124,831	133,813	-	-
Debt Payments							
Cost of Issuance & Annual Fees	(4,723)	(622)	(4,578)	(3,739)	(5,000)	(5,000)	(5,000)
Loan Principal	(427,000)	(434,444)	(199,000)	(205,000)	(274,000)	(216,000)	(218,000)
Loan Interest	(296,072)	(286,978)	(279,249)	(265,241)	(335,192)	(258,892)	(249,242)
Equipment	-	-	-	(26,006)	(10,005)	(61,005)	-
<b>Total Other Non Operating Activities</b>	<b>(727,795)</b>	<b>146,241</b>	<b>(329,329)</b>	<b>(373,924)</b>	<b>(489,384)</b>	<b>(539,897)</b>	<b>(471,011)</b>
<b>Transfers From or (To) Other Funds</b>							
Water CIP (12)	484,439	-	(235,361)	473,980	614,192	479,892	472,242
Water CIP (12) equipment	-	-	-	26,006	6,000	6,000	-
General Fund	462,400	(97,325)	-	-	4,005	34,005	-
General Fund Subsidy	58,068	-	-	79,400	79,400	79,400	79,400
Auditors Adj. (Assets - Liabilities)				405,340	-	-	-
Add Back Non-Cash Depreciation	449,688	403,603	535,752	391,774	425,000	425,000	425,000
<b>Net All Transfers</b>	<b>1,211,837</b>	<b>306,278</b>	<b>300,391</b>	<b>1,376,500</b>	<b>1,128,597</b>	<b>1,024,297</b>	<b>976,642</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(183,325)</b>	<b>(3,131)</b>	<b>(223,717)</b>	<b>911,548</b>	<b>261,611</b>	<b>(408,414)</b>	<b>(488,266)</b>
<b>Beginning Working Capital</b>	<b>410,173</b>	<b>226,848</b>	<b>223,717</b>	<b>-</b>	<b>576,212</b>	<b>911,548</b>	<b>503,134</b>
<b>Ending Working Capital Operations</b>	<b>226,848</b>	<b>223,717</b>	<b>(0)</b>	<b>911,548</b>	<b>837,823</b>	<b>503,134</b>	<b>14,868</b>
<b>Ending Working Capital CIP Water</b>		<b>(0.055000)</b>	<b>(240,570)</b>	<b>646,189</b>	<b>664,147</b>	<b>897,475</b>	<b>510,910</b>
<b>Total Ending Working Capital for Operations and CIP Funds</b>		<b>223,717</b>	<b>(240,570)</b>	<b>1,557,737</b>	<b>1,501,970</b>	<b>1,400,609</b>	<b>525,778</b>
<b>Working Capital Allocation to Reserves</b>							
Operating Reserve - 20%			399,973	470,391	479,393	527,208	565,330
Required Debt Service Reserve			72,108	72,108	118,346	93,572	93,572
Operating Contingency			(495,191)	226,514	(13,769)	479,830	(433,123)
Capital Reserve for Future Projects			(217,459)	788,724	918,000	300,000	300,000
<b>Working Capital Allocation</b>			<b>(240,570)</b>	<b>1,557,737</b>	<b>1,501,970</b>	<b>1,400,609</b>	<b>525,778</b>



**Water CIP**  
**Sources and Uses**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Operating Revenues</b>							
Connection/Impact Fees	12,191	23,381	48,545	1,501,486	1,287,948	65,001	185,118
<b>Total Operating Revenues</b>	<b>12,191</b>	<b>23,381</b>	<b>48,545</b>	<b>1,501,486</b>	<b>1,287,948</b>	<b>65,001</b>	<b>185,118</b>
<b>Operating Expenses</b>							
<b>Total Operating Expenditures</b>							
<b>Net Operating Surplus/Deficit</b>	<b>12,191</b>	<b>23,381</b>	<b>48,545</b>	<b>1,501,486</b>	<b>1,287,948</b>	<b>65,001</b>	<b>185,118</b>
<b>Other Non Operating Sources Or (Uses)</b>							
Interest Earnings	123	769	370	2,433	500	500	500
Napa County Measure A	472,125	2,526,939	455,000	103,364	1,476,700	354,627	1,113,130
Other Grants/Loans	-	-	-	-	850,000	850,000	200,000
Other Sources and Uses	-	-	-	-	-	20,000	-
Debt Proceeds - USDA I Loan	-	158,346	2,369,640	675,866	-	-	-
Debt Payments							
Principal	-	-	(56,000)	(57,000)	(58,000)	(58,000)	(60,000)
Interest and Fees	-	(622)	(4,130)	(50,679)	(77,703)	(77,703)	(75,071)
Capital Improvements							
Distribution	-	(2,003,196)	(3,287,722)	(692,123)	(1,202,700)	(210,315)	(278,000)
Treatment	-	(58,185)	(1,634)	(96,601)	(1,325,000)	(202,927)	(1,000,000)
Total Capital Improvements	-	(2,061,381)	(3,289,356)	(788,724)	(2,527,700)	(413,242)	(1,278,000)
<b>Total Other Non Operating Activities</b>	<b>472,248</b>	<b>624,051</b>	<b>(524,476)</b>	<b>(114,741)</b>	<b>(336,203)</b>	<b>676,182</b>	<b>(99,441)</b>
<b>Transfers From or (To) Other Funds</b>							
Water Operations (02) equipment	(484,439)	(647,432)	235,361	(26,006)	(6,000)	(6,000)	-
Water (02) debt service	-	-	-	(473,980)	(614,192)	(479,892)	(472,242)
General Fund (01) equipment	-	-	-	-	(4,005)	(4,005)	-
<b>Net All Transfers</b>	<b>(484,439)</b>	<b>(647,432)</b>	<b>235,361</b>	<b>(499,986)</b>	<b>(624,197)</b>	<b>(489,897)</b>	<b>(472,242)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(0)</b>	<b>(0)</b>	<b>(240,570)</b>	<b>886,759</b>	<b>327,548</b>	<b>251,286</b>	<b>(386,565)</b>
<b>Beginning Working Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(240,570)</b>	<b>336,599</b>	<b>646,189</b>	<b>897,475</b>
<b>Ending Working Capital</b>	<b>(0)</b>	<b>(0)</b>	<b>(240,570)</b>	<b>646,189</b>	<b>664,147</b>	<b>897,475</b>	<b>510,910</b>

**Water**  
**System Capital Improvements**

Fd	Proj	Description	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Distribution</b>									
12	5227	Pipeline-Myrtledale/Grant/Kimball Main	-	-	-	6,762	151,700	151,700	-
12	5232	Mt. Washington Water Tank	-	1,947,326	3,244,329	675,866	-	19,797	-
12	5326	GIS Survey	-	-	-	1,000	24,000	24,000	-
12	5418	NBA Pump Station (Dwyer Road)	-	55,870	34,143	500	850,000	18	200,000
12	5490	Replacement Mains Various Loc	-	-	-	-	50,000	-	-
12	5419	Repair Feige Tank	-	-	9,250	-	-	-	-
12	5420	Water Sampling Stations	-	-	-	-	12,000	6,000	-
12	5513	Water Valve Replacement	-	-	-	7,995	15,000	-	15,000
12	5528	Cross Connection Survey	-	-	-	-	35,000	7,500	37,000
12	5529	Install Feige Tank THM	-	-	-	-	-	-	15,000
12	5517	Riverlea Pathway Water Line Relocation	-	-	-	-	35,000	1,300	-
12	5532	Myrtle Street Water Main Replacement	-	-	-	-	-	-	11,000
12	5509	NBA Cathodic Protection Survey	-	-	-	-	30,000	-	-
<b>Subtotal Water Distribution</b>			-	<b>2,003,196</b>	<b>3,287,722</b>	<b>692,123</b>	<b>1,202,700</b>	<b>210,315</b>	<b>278,000</b>
<b>Treatment</b>									
12	5426	Bypass Structure	-	58,185	1,634	96,601	1,325,000	202,927	1,000,000
<b>Subtotal Water Treatment</b>			-	<b>58,185</b>	<b>1,634</b>	<b>96,601</b>	<b>1,325,000</b>	<b>202,927</b>	<b>1,000,000</b>
<b>Total Water Capital Improvements</b>			-	<b>2,061,381</b>	<b>3,289,356</b>	<b>788,724</b>	<b>2,527,700</b>	<b>413,242</b>	<b>1,278,000</b>
<b>Funding Sources for Water Projects</b>									
Water Connection Fees			-	55,870	43,393	9,495	201,000	39,747	78,000
Other Financing (reimburse warranty work)			-	-	-	-	-	18,850	-
USDA Loan Proceeds			-	1,947,326	3,244,329	675,866	-	-	-
Measure A			-	58,185	1,634	103,364	1,476,700	354,627	1,000,000
CDPH-SDW Grant			-	-	-	-	850,000	18	200,000
<b>Total Funding Sources</b>			-	<b>2,061,381</b>	<b>3,289,356</b>	<b>788,724</b>	<b>2,527,700</b>	<b>413,242</b>	<b>1,278,000</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	230,039	239,100	242,884	216,003	224,738	224,738	249,209
4302	OVERTIME	11,615	10,579	10,024	13,882	10,000	10,000	17,271
4303	FICA/MEDICARE	18,764	18,492	19,452	18,480	19,743	19,743	20,298
4308	PART-TIME SALARIES	2,517	2,459	2,679	10,465	3,849	3,849	3,812
4309	SPECIAL PAY	9,867	8,494	8,164	9,776	13,232	13,232	16,160
4310	PERS	55,474	49,756	46,950	44,319	57,281	57,281	64,492
4311	MEDICAL/DENTAL	46,495	50,212	49,151	45,302	55,164	55,164	58,302
4312	WORKERS COMP	11,397	9,286	12,998	13,627	14,788	14,788	15,204
4313	OTHER PAY	1,378	793	(6,108)	3,820	804	804	808
<b>SUBTOTAL</b>		<b>387,546</b>	<b>389,171</b>	<b>386,194</b>	<b>375,674</b>	<b>399,599</b>	<b>399,599</b>	<b>445,556</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	11,136	7,136	7,482	9,641	11,075	11,075	9,000
4402	CONTRACT SERVICES	17,364	-	50,233	68,169	87,525	16,967	23,925
	Legal Fees	477,563	128,645	-	-	-	-	-
4403	UTILITIES	429	472	530	538	725	725	725
4404	REPAIRS & MAINTENANCE	2,723	3,354	759	14,991	10,000	6,056	10,000
4405	TRAINING & SEMINARS: STAFF	484	931	1,151	1,234	2,000	2,000	2,000
4408	UNIFORM ALLOWANCE	876	1,104	1,022	991	1,100	1,100	1,325
4415	POSTAGE	105	-	-	-	400	400	400
4417	FUEL & OIL	423	1,405	1,465	793	1,500	1,500	1,200
4424	HEALTH & SAFETY	1,317	569	1,195	224	1,200	1,200	1,200
4428	METERS	5,387	-	-	1,953	4,000	4,000	5,000
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	-	-	125
4434	VEHICLES	2,509	419	1,353	1,556	-	-	-
4456	BAD DEBT EXPENSE	5,572	3,019	2,999	677	3,500	3,500	-
4650	TRAINING & SEMINARS: MGMT	-	66	110	110	1,000	1,000	1,000
4510	EQUIP FUND RENTAL	22,000	16,060	29,364	27,417	25,083	25,083	27,788
<b>SUBTOTAL</b>		<b>547,886</b>	<b>163,180</b>	<b>97,663</b>	<b>128,294</b>	<b>149,108</b>	<b>74,606</b>	<b>83,688</b>
<b>OTHER</b>								
4505	DEPRECIATION	172,756	223,368	215,288	220,382	225,000	225,000	225,000
4822	MISC OFFICE EQUIPMENT	-	-	-	2,476	-	-	-
4823	MISC COMPUTER	-	-	-	6,994	-	-	-
4821	MISC FIELD EQUIPMENT	340	-	-	-	4,005	55,005	-
<b>SUBTOTAL</b>		<b>173,096</b>	<b>223,368</b>	<b>215,288</b>	<b>229,852</b>	<b>229,005</b>	<b>280,005</b>	<b>225,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,108,528</b>	<b>775,719</b>	<b>699,145</b>	<b>733,820</b>	<b>777,712</b>	<b>754,210</b>	<b>754,244</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>							
4301	FULL-TIME SALARIES	225,089	227,177	222,975	223,280	220,492	213,043
4302	OVERTIME	25,933	27,620	25,510	14,821	24,586	18,038
4303	FICA/MEDICARE	19,235	18,967	18,752	18,352	20,148	19,650
4308	PART-TIME SALARIES	2,518	2,459	2,679	2,732	3,849	3,812
4309	SPECIAL PAY	8,132	6,061	6,288	8,550	14,446	11,404
4310	PERS	53,184	48,589	41,856	42,332	56,338	47,882
4311	MEDICAL/DENTAL	37,551	32,125	33,594	34,420	40,635	43,557
4312	WORKERS COMP	14,097	12,139	12,011	12,926	15,091	14,718
4313	OTHER BENEFITS	1,416	684	(6,801)	4,055	800	804
<b>SUBTOTAL</b>		<b>387,155</b>	<b>375,821</b>	<b>356,864</b>	<b>361,468</b>	<b>396,385</b>	<b>372,908</b>
<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES	60,261	61,065	78,445	60,038	65,000	59,300
4402	CONTRACT SERVICES	37,486	310,016	89,964	169,780	121,550	445,095
4403	UTILITIES	61,367	65,129	71,926	86,168	80,000	78,800
4404	REPAIRS & MAINTENANCE	15,268	31,691	22,752	19,379	20,000	6,000
4405	TRAINING & SEMINARS: STAFF	2,547	1,911	2,278	1,486	2,500	1,500
4408	UNIFORM ALLOWANCE	1,544	1,893	1,794	1,797	2,000	2,000
4413	TAXES & FEES	1,846	1,866	1,914	1,783	3,000	3,850
4415	POSTAGE	7,698	7,014	7,152	8,183	8,000	8,275
4417	FUEL & OIL	2,532	3,751	4,645	5,627	7,600	3,000
4424	HEALTH & SAFETY	346	294	177	150	600	300
4430	DUES & SUBSCRIPTIONS	1,916	1,978	2,337	2,066	3,300	3,550
4431	FEES	19,937	22,248	23,038	26,933	27,825	28,825
4434	VEHICLE REPAIRS	7,548	919	3,944	10,181	-	6,000
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	635,678	729,305	692,581	935,864	961,300	1,102,275
4650	TRAINING & SEMINARS: MGMT	-	-	-	103	950	500
4510	EQUIPMENT FUND RENTAL	36,800	26,549	73,695	74,484	65,746	92,729
<b>SUBTOTAL</b>		<b>975,274</b>	<b>1,348,129</b>	<b>1,159,142</b>	<b>1,486,522</b>	<b>1,451,871</b>	<b>1,924,499</b>
<b>OTHER</b>							
4505	DEPRECIATION	276,592	180,235	320,464	171,392	200,000	200,000
4821	MISC FIELD EQUIPMENT	-	-	-	1,867	6,000	-
4822	MISC OFFICE EQUIPMENT	-	-	-	7,675	-	-
4823	COMPUTER EQUIPMENT	-	-	-	6,994	-	-
<b>SUBTOTAL</b>		<b>276,592</b>	<b>180,235</b>	<b>320,464</b>	<b>187,928</b>	<b>206,000</b>	<b>200,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,639,022</b>	<b>1,904,185</b>	<b>1,836,470</b>	<b>2,035,918</b>	<b>2,054,256</b>	<b>2,497,407</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>							
4301	FULL-TIME SALARIES	12,570	11,698	11,603	11,895	12,084	12,202
4303	FICA/MEDICARE	921	851	851	1,008	924	4,622
4308	PART-TIME SALARIES	-	-	-	1,770	20,000	48,217
4310	PERS	2,899	2,630	2,362	2,568	2,917	5,498
4311	MEDICAL/DENTAL	2,364	2,329	2,477	2,671	2,958	2,908
4312	WORKERS COMP	218	188	538	585	692	3,462
4313	BENEFITS	41	42	43	45	42	120
<b>SUBTOTAL</b>		<b>19,014</b>	<b>17,738</b>	<b>17,874</b>	<b>20,542</b>	<b>39,617</b>	<b>77,029</b>
<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES	125	-	-	145	3,000	6,425
4402	CONTRACT SERVICES	-	225	125	5,241	7,150	9,125
4405	TRAINING & SEMINARS	-	-	-	-	250	250
4410	ADVERTISING	-	-	-	6,064	5,000	5,150
4415	POSTAGE	-	11	-	6	1,250	450
4808	WATER USE EFFICIENCY - TOILET REPLACEMENT Washer Rebate Program	1,150	970	1,200	606	1,500	31,500
<b>SUBTOTAL</b>		<b>1,275</b>	<b>1,206</b>	<b>1,325</b>	<b>12,062</b>	<b>18,150</b>	<b>52,900</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>20,289</b>	<b>18,944</b>	<b>19,199</b>	<b>32,604</b>	<b>57,767</b>	<b>129,929</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>SERVICES &amp; SUPPLIES</b>								
4402	CONTRACT SERVICES	4,723	39,380	4,578	3,739	5,000	5,000	5,000
4501	PRINCIPAL	427,000	434,444	199,000	205,000	274,000	216,000	218,000
4502	INTEREST	296,072	286,978	279,249	265,241	335,192	258,892	249,242
<b>SUBTOTAL</b>		<b>727,795</b>	<b>760,802</b>	<b>482,827</b>	<b>473,980</b>	<b>614,192</b>	<b>479,892</b>	<b>472,242</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>727,795</b>	<b>760,802</b>	<b>482,827</b>	<b>473,980</b>	<b>614,192</b>	<b>479,892</b>	<b>472,242</b>

<b>Enterprise Fund Wastewater</b>
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**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 2014-15 with a working capital balance of \$962,508. The FY 2015-16 budget shows an ending surplus balance of \$144,540. The Wastewater Capital Improvement Fund has insufficient funds to transfer \$694,883 to the Wastewater Operations fund to cover the annual debt service payments and \$69,000 for purchase of equipment. Both the debt service payment and the equipment will be covered by the Wastewater Operations Fund. The Wastewater Operations Fund will transfer \$353,447 to the Wastewater Capital Improvement Fund to assist with required capital projects.

<b>Enterprise Fund Wastewater</b>
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**Wastewater Capital**

The Wastewater Capital Fund is expected to end Fiscal Year 2014-15 with a surplus balance of \$54,558. The City anticipates wastewater connection fees in the amount of \$306,607 for Fiscal Year 2015-16. The Wastewater Capital Fund is expected to end Fiscal Year 2015-16 with a surplus balance of \$125,412 which will be used to cover any unexpected capital improvements. Staff is recommending the General Fund advance to the Wastewater Capital Fund \$1,000,000 for capital improvement projects and a surplus for unexpected expenditures. Should the City Council adopt the advance between the General Fund and the Wastewater Fund staff will come at a later date with an agreement between the two funds and a resolution.

Projects in the amount of \$2,340,000 will be undertaken by the Public Works Department. They include Pine Street Lift Station, Sewer System Assessment and Master Study, Secondary Effluent Pumps, Sewer Lateral Replacement, Inflow and Infiltration Improvements, East Washington Sewer Trunk Line, New Effluent Storage Pond, Geothermal Water Meters and Wastewater Upgrades for CDO Compliance. A recycled water grant will provide \$750,000 in funding for the storage pond project. The remaining projects will be funded through one-time impact fees and the General Fund.

At its goal setting meeting in March 2015 the City Council's objective is to increase the Wastewater Fund reserves at a minimum of 20% within two fiscal years. At the minimum 20% in reserves would mean a fund balance of \$420,772; the combination of ending fund balances for the Wastewater Operations Fund and the Wastewater Capital Fund at Fiscal Year 2015-16 is \$269,952, therefore not meeting the 20% objective in reserves.

**Major Departmental Tasks Completed Fiscal Year 2014-15**

- Replaced effluent pumps at the Wastewater Treatment Plant with larger and more efficient pumps
- Started construction on 16.3 million gallon recycled water storage pond
- In coordination with developer completed plans and bid Washington sewer trunk main replacement
- Installed plumbing to utilize wash down monitors for reduction of disinfection byproducts
- Completed GIS mapping of wastewater collection system for development of wastewater flow model
- Conducted initial sampling at spas for antimony and boron as mandated by the Cease and Desist Order
- Continued boron monitoring of Napa River upstream and downstream of the Wastewater Treatment Plant



<b>Enterprise Fund Wastewater</b>
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**Major Departmental Goals for Fiscal Year 2015-16**

- Complete in-house data collection for City-Wide sanitary sewer model, begin calibration process
- 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 \*
- Complete construction of new 16.3 million gallon recycled water storage pond\*
- Facilitate with developer construction of Pine Street sewer lift station upgrades and Washington sewer trunk main\*
- Install geothermal meters at three spas
- Continue to comply with Cease and Desist Order from the Regional Board

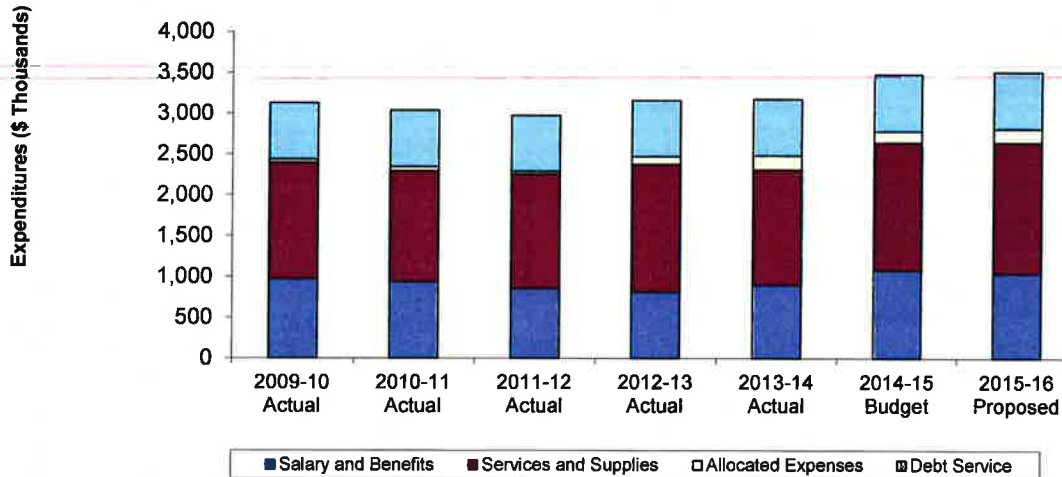
**\*A City Council Objective or Priority Project.**

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**Wastewater Operations**  
**Expenditure Summary**

EXPENDITURES BY CATEGORY	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget	2015-16 Proposed
Salary and Benefits	969,430	939,131	854,330	810,639	900,318	1,080,061	1,041,851
Services and Supplies	1,428,938	1,356,759	1,400,881	1,566,508	1,410,658	1,566,486	1,603,025
Allocated Expenses	40,650	49,650	35,655	96,210	172,103	138,923	169,983
Debt Service	690,345	695,406	687,482	688,231	695,583	696,363	694,883
<b>TOTAL</b>	<b>3,129,363</b>	<b>3,040,946</b>	<b>2,978,348</b>	<b>3,161,588</b>	<b>3,178,662</b>	<b>3,481,833</b>	<b>3,509,742</b>

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



**Wastewater Operations Fund**

**Sources and Uses**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Operating Revenues</b>							
Charges for Services							
Residential Sales	1,113,279	1,210,941	1,276,591	1,305,324	1,327,275	1,328,359	1,348,517
Transient Sales	481,703	528,723	544,780	586,274	620,017	580,289	609,364
Commercial Sales	225,776	253,710	262,376	303,862	298,432	286,790	294,659
Industrial Sales	61,225	40,756	50,969	46,232	42,842	40,640	50,605
Other Revenues	69,928	95,242	95,000	88,352	81,982	82,499	100,076
<b>Total Operating Revenues</b>	<b>1,951,911</b>	<b>2,129,372</b>	<b>2,229,716</b>	<b>2,330,044</b>	<b>2,370,548</b>	<b>2,318,577</b>	<b>2,403,221</b>
	1%	9%	5%	4%	2%	-0.5%	4%
<b>Operating Expenses</b>							
Wastewater Collection	475,372	364,329	372,843	405,120	503,480	489,380	546,530
Wastewater Treatment	1,228,890	1,302,179	1,326,272	1,383,335	1,523,140	1,601,826	1,557,329
Depreciation	641,279	621,503	748,870	621,672	642,000	642,000	642,000
<b>Total Operating Expenditures</b>	<b>2,345,541</b>	<b>2,288,011</b>	<b>2,447,985</b>	<b>2,410,127</b>	<b>2,668,620</b>	<b>2,733,206</b>	<b>2,745,859</b>
	-4%	-2%	7%	-2%	11%	13.4%	0.5%
<b>Net Operating Surplus/Deficit</b>	<b>(393,630)</b>	<b>(158,639)</b>	<b>(218,269)</b>	<b>(80,083)</b>	<b>(298,072)</b>	<b>(414,629)</b>	<b>(342,638)</b>
<b>Special Projects</b>							
<b>Other Non Operating Sources Or (Uses)</b>							
Debt Payments							
State Revolving Fund Loan Payments	(363,591)	(363,591)	(363,591)	(363,591)	(363,591)	(363,591)	(288,582)
CSCDA Revenue Bond Payments	(224,579)	(226,235)	(222,665)	(223,813)	(224,603)	(224,603)	(225,068)
USDA Loan Payment	(106,358)	(106,204)	(106,411)	(106,364)	(106,370)	(106,370)	(106,224)
Cost of Issuance & Fees	(879)	(1,422)	(1,410)	(396)	(1,800)	(1,800)	(75,009)
Subtotal Debt Related Costs	(695,407)	(697,452)	(694,077)	(694,163)	(696,364)	(696,364)	(694,883)
Equipment	-	-	(25,272)	(72,952)	(21,000)	(52,264)	(69,000)
<b>Total Other Non Operating Activities</b>	<b>(695,407)</b>	<b>(697,452)</b>	<b>(719,349)</b>	<b>(767,115)</b>	<b>(717,364)</b>	<b>(748,628)</b>	<b>(763,883)</b>
<b>Transfers From or (To) Other Funds</b>							
Wastewater Capital (13)	(45,702)	56,710	-	694,163	696,364	696,364	(353,447)
Wastewater Capital (13) equipment		-	-	70,476	6,000	26,325	-
General Fund (01) equipment	397,408	217,634	-	-	15,000	25,939	-
Auditors Adj. (Assets - Liabilities)	37,323	(39,756)	343,143	41,628	-	-	-
Add Back Non Cash Depreciation	641,279	621,503	748,870	621,672	642,000	642,000	642,000
<b>Net All Transfers &amp; Adjustments</b>	<b>1,030,308</b>	<b>856,091</b>	<b>1,092,013</b>	<b>1,427,939</b>	<b>1,359,364</b>	<b>1,390,628</b>	<b>288,553</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(58,729)</b>	<b>-</b>	<b>154,395</b>	<b>580,741</b>	<b>343,928</b>	<b>227,371</b>	<b>(817,968)</b>
<b>Beginning Working Capital</b>	<b>26,772</b>	<b>-</b>	<b>-</b>	<b>154,395</b>	<b>518,871</b>	<b>735,137</b>	<b>962,508</b>
<b>Ending Working Capital Operations</b>	<b>(31,955)</b>	<b>-</b>	<b>154,395</b>	<b>735,137</b>	<b>862,800</b>	<b>962,508</b>	<b>144,540</b>
<b>Ending Working Capital WWTP CIP</b>		<b>-</b>	<b>1,728,623</b>	<b>1,078,935</b>	<b>923,766</b>	<b>54,558</b>	<b>125,412</b>
<b>Total Ending Working Capital for Operations and CIP Funds</b>		<b>-</b>	<b>1,883,019</b>	<b>1,814,072</b>	<b>1,786,566</b>	<b>1,017,066</b>	<b>269,952</b>

<b>Working Capital Allocation to Reserves</b>							
Operating Reserve - 20% of Expenses			339,823	357,691	405,324	418,241	420,772
Required Debt Service Reserve			83,676	83,676	104,948	94,311	94,311
Operating & Capital Contingency			(111,018)	1,261,965	461,294	504,513	(245,131)
Capital Reserve for future projects			1,570,538	110,740	815,000	-	-
<b>Working Capital Allocation</b>			<b>1,883,019</b>	<b>1,814,072</b>	<b>1,786,566</b>	<b>1,017,066</b>	<b>269,952</b>

**Wastewater CIP**  
**Sources and Uses**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Operating Revenues</b>							
Connection/Impact Fees	(33,293)	69,984	1,769,763	221,547	2,355,976	110,000	306,607
<b>Total Operating Revenues</b>	<b>(33,293)</b>	<b>69,984</b>	<b>1,769,763</b>	<b>221,547</b>	<b>2,355,976</b>	<b>110,000</b>	<b>306,607</b>
<b>Operating Expenses</b>	12,819						
<b>Total Operating Expenditures</b>	<b>12,819</b>	-					
<b>Net Operating Surplus/Deficit</b>	<b>(46,112)</b>	<b>69,984</b>	<b>1,769,763</b>	<b>221,547</b>	<b>2,355,976</b>	<b>110,000</b>	<b>306,607</b>
<b>Other Non Operating Sources Or (Uses)</b>							
Interest Earnings	410	3,856	4,523	4,144	1,300	1,300	800
Recycled Water Grant							750,000
Capital Improvements							
Collection	-	(1,500)	(1,500)	(7,358)	(724,000)	(53,050)	(605,000)
Treatment	-	(15,630)	(44,163)	(103,382)	(1,060,000)	(334,000)	(1,735,000)
Subtotal Capital Improvements	-	(17,130)	(45,663)	(110,740)	(1,784,000)	(387,050)	(2,340,000)
<b>Total Other Non Operating Activities</b>	<b>410</b>	<b>(13,274)</b>	<b>(41,140)</b>	<b>(106,596)</b>	<b>(1,782,700)</b>	<b>(385,750)</b>	<b>(1,589,200)</b>
<b>Transfers From or (To) Other Funds</b>							
Wastewater Operations (03)	45,702	(56,710)	-	(694,163)	(696,364)	(696,364)	353,447
Wastewater Operations (03) equipment		-	-	(70,476)	(6,000)	(26,325)	-
General Fund (01) operations		-	-		(15,000)	(25,939)	1,000,000
<b>Net All Transfers</b>	<b>45,702</b>	<b>(56,710)</b>	<b>-</b>	<b>(764,639)</b>	<b>(717,364)</b>	<b>(748,628)</b>	<b>1,353,447</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(0)</b>	<b>0</b>	<b>1,728,623</b>	<b>(649,688)</b>	<b>(144,088)</b>	<b>(1,024,378)</b>	<b>70,854</b>
<b>Beginning Working Capital</b>	-	-	-	1,728,623	1,067,854	1,078,935	54,558
<b>Ending Working Capital</b>	<b>(0)</b>	<b>0</b>	<b>1,728,623</b>	<b>1,078,935</b>	<b>923,766</b>	<b>54,558</b>	<b>125,412</b>

**Wastewater**  
**System Capital Improvements**

Fd Proj	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Collection</b>							
13 5326 GIS System	-	-	-	1,000	24,000	24,000	-
13 5328 Pine Street Lift Station	-	-	-	6,358	325,000	25,000	330,000
13 5437 Sewer System Assessment & Master	-	-	-	-	75,000	4,050	100,000
13 5452 Sewer Lateral Replacement	-	1,500	1,500	-	5,000	-	5,000
13 5483 Inflow & Infiltration Improvements	-	-	-	-	120,000	-	120,000
13 5527 E. Washington Sewer Trunk Line	-	-	-	-	50,000	-	50,000
13 5514 Palisades Lift Station Coating	-	-	-	-	125,000	-	-
<b>Subtotal Wastewater Collection</b>	-	<b>1,500</b>	<b>1,500</b>	<b>7,358</b>	<b>724,000</b>	<b>53,050</b>	<b>605,000</b>
<b>Treatment</b>							
13 5480 Grit Removal Unit	-	-	-	-	50,000	-	-
13 5493 VFD Secondary Effluent Pumps	-	-	-	-	150,000	120,000	100,000
13 5511 Aerator-Mixer for WWTP Effluent Storage Pond	-	15,630	28,683	-	-	-	-
13 5497 Filter Area Spiral Stairway	-	-	-	26,642	-	-	-
13 5512 Effluent Disposal Study	-	-	-	-	-	-	-
13 5518 New Effluent Storage Pond	-	-	-	54,358	825,000	200,000	1,280,000
13 5519 High School Reclaimed Water System Upgrade	-	-	-	22,382	15,000	10,000	-
13 5526 Roof over WWTP Lab	-	-	-	-	20,000	4,000	-
13 5533 Geothermal Water Meters per CDO	-	-	-	-	-	-	125,000
13 5534 WWTP Upgrades for CDO Compliance	-	-	-	-	-	-	230,000
13 5513 Valve Demolition & Install New Gate Valve	-	-	15,480	-	-	-	-
<b>Subtotal Wastewater Treatment</b>	-	<b>15,630</b>	<b>44,163</b>	<b>103,382</b>	<b>1,060,000</b>	<b>334,000</b>	<b>1,735,000</b>
<b>Total Wastewater Capital Improvements</b>	-	<b>17,130</b>	<b>45,663</b>	<b>110,740</b>	<b>1,784,000</b>	<b>387,050</b>	<b>2,340,000</b>
<b>Funding Sources for Wastewater Projects</b>							
Recycled Water Grant	-	-	-	-	-	-	750,000
Wastewater Connection Fees	-	17,130	45,663	110,740	1,784,000	387,050	236,553
Wastewater Operations Fund	-	-	-	-	-	-	353,447
General Fund (loan)	-	-	-	-	-	-	1,000,000
<b>Total Funding Sources</b>	-	<b>17,130</b>	<b>45,663</b>	<b>110,740</b>	<b>1,784,000</b>	<b>387,050</b>	<b>2,340,000</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

Department: Public Works  
 Program: Wastewater Collection  
 Account Code: 03-4141

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	226,096	184,000	187,903	186,743	237,486	237,486	262,084
4302	OVERTIME	11,615	10,579	10,024	13,881	15,000	15,000	19,291
4303	FICA/MEDICARE	18,795	15,256	15,526	16,460	21,038	21,038	21,506
4308	PART-TIME SALARIES	2,518	2,459	2,679	9,963	3,849	3,849	3,812
4309	SPECIAL PAY	9,867	8,494	8,164	9,031	14,601	14,601	17,051
4310	PERS	55,474	40,260	36,116	38,330	60,690	60,690	68,339
4311	MEDICAL/DENTAL	46,495	38,973	38,053	38,817	56,806	56,806	60,011
4312	WORKERS COMP	11,169	9,089	11,336	12,442	15,758	15,758	16,108
4313	OTHER BENEFITS	1,273	611	(4,834)	3,071	852	852	855
<b>SUBTOTAL</b>		<b>383,301</b>	<b>309,721</b>	<b>304,967</b>	<b>328,738</b>	<b>426,080</b>	<b>426,080</b>	<b>469,057</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	5,417	1,346	3,014	5,054	6,200	6,200	6,600
4402	CONTRACT SERVICES	16,911	18,349	19,312	23,417	22,600	8,500	21,200
4403	UTILITIES	15,636	5,687	6,529	4,260	6,200	6,200	5,425
4404	REPAIRS & MAINTENANCE	18,544	3,368	6,021	6,036	7,000	7,000	7,000
4405	TRAINING & SEMINARS: STAFF	373	422	548	1,209	1,000	1,000	600
4408	UNIFORM ALLOWANCE	876	1,104	1,022	991	1,100	1,100	1,325
4415	POSTAGE	50	-	-	-	50	50	50
4417	FUEL & OIL	860	2,372	2,986	5,483	7,000	7,000	5,800
4424	HEALTH & SAFETY	2,176	1,648	1,230	224	2,000	2,000	1,000
4430	DUES & SUBSCRIPTIONS	-	-	-	-	100	100	100
4431	FEES	1,468	2,839	1,521	3,244	2,000	2,000	2,150
4434	REPAIRS & MAINTENANCE	7,410	1,631	1,815	2,290	-	-	-
4650	TRAINING & SEMINARS: MGMT	-	-	-	60	1,000	1,000	500
4510	EQUIPMENT FUND RENTAL	22,350	15,842	23,878	24,114	21,150	21,150	25,723
<b>SUBTOTAL</b>		<b>92,071</b>	<b>54,608</b>	<b>67,876</b>	<b>76,382</b>	<b>77,400</b>	<b>63,300</b>	<b>77,473</b>
<b>OTHER</b>								
4505	DEPRECIATION	148,984	129,547	257,737	126,578	150,000	150,000	150,000
4821	MISC FIELD EQUIPMENT	340	-	-	9,498	15,000	25,939	56,000
4822	MISC OFFICE EQUIPMENT	-	-	-	2,476	-	-	-
4823	COMPUTER EQUIPMENT	-	-	-	950	-	-	-
<b>SUBTOTAL</b>		<b>149,324</b>	<b>129,547</b>	<b>257,737</b>	<b>139,502</b>	<b>165,000</b>	<b>175,939</b>	<b>206,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>624,696</b>	<b>493,876</b>	<b>630,580</b>	<b>544,622</b>	<b>668,480</b>	<b>665,319</b>	<b>752,530</b>

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	303,201	313,538	302,626	326,392	338,836	338,836	299,949
4302	OVERTIME	39,137	45,287	38,912	36,038	41,542	41,542	30,826
4303	FICA/MEDICARE	27,423	27,478	26,155	28,444	31,637	31,637	30,893
4308	PART TIME SALARIES	12,493	2,459	2,679	2,732	3,849	3,849	3,812
4309	SPECIAL PAY	14,156	10,286	10,630	17,139	29,325	29,325	27,001
4310	PERS	74,050	69,599	56,385	62,325	87,790	87,790	70,988
4311	MEDICAL/DENTAL	58,043	52,974	59,811	75,228	96,049	96,049	84,927
4312	WORKERS COMP	25,346	21,826	16,363	18,199	23,697	23,697	23,139
4313	OTHER BENEFITS	1,982	1,162	(7,889)	5,083	1,256	1,256	1,259
<b>SUBTOTAL</b>		<b>555,830</b>	<b>544,609</b>	<b>505,672</b>	<b>571,580</b>	<b>653,981</b>	<b>653,981</b>	<b>572,794</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	135,169	222,008	249,877	200,724	205,150	150,000	141,500
4402	CONTRACT SERVICES:	139,142	137,174	122,170	165,167	211,000	357,300	347,525
	NPDES Studies		-					-
	Sludge Disposal		-					-
4403	ELECTRICITY	115,841	135,352	148,836	129,694	147,125	139,661	144,000
4404	REPAIRS & MAINTENANCE	57,820	47,430	38,061	40,955	50,000	50,000	75,000
4405	TRAINING & SEMINARS:	2,499	1,409	1,780	2,005	3,000	3,000	4,000
4408	UNIFORM ALLOWANCE	1,553	2,054	2,118	3,934	3,675	3,675	3,675
4410	ADVERTISING			-	-	-	-	150
4415	POSTAGE	4,401	3,884	4,009	5,019	5,375	5,375	4,500
4417	FUEL & OIL	11,088	16,416	13,652	20,627	15,600	10,600	10,800
4424	HEALTH & SAFETY	1,054	1,212	2,292	1,944	2,000	2,000	2,000
4429	PHONE	-	-	-	-	-	-	-
4430	DUES & SUBSCRIPTIONS	269	612	70	419	1,300	1,300	1,350
4431	FEES	15,661	22,615	25,651	21,059	20,925	20,925	21,275
4434	REPAIRS & MAINTENANCE	18,001	2,405	3,948	10,901	-	-	5,000
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	60,752	58,425	52,869	51,015	54,000	54,000	64,300
4503	WATER/SEWER EXPENSE	-	4,261	435	695	1,000	1,000	700
4650	TRAINING & SEMINARS: MGMT	-	-	-	60	1,000	1,000	1,000
4510	EQUIPMENT FUND RENTAL	27,300	19,813	72,332	75,037	65,509	65,509	75,260
<b>SUBTOTAL</b>		<b>673,059</b>	<b>757,570</b>	<b>820,600</b>	<b>811,755</b>	<b>869,159</b>	<b>947,845</b>	<b>984,535</b>
<b>OTHER</b>								
4505	DEPRECIATION	491,955	491,956	491,133	495,094	492,000	492,000	492,000
4821	MISC FIELD EQUIPMENT	-	2,855	25,272	51,974	6,000	26,325	13,000
4822	MISC OFFICE EQUIPMENT	-	-	-	7,674	-	-	-
4823	COMPUTER EQUIPMENT	-	-	-	380	-	-	-
<b>SUBTOTAL</b>		<b>491,955</b>	<b>494,811</b>	<b>516,405</b>	<b>555,122</b>	<b>498,000</b>	<b>518,325</b>	<b>505,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,720,845</b>	<b>1,796,990</b>	<b>1,842,677</b>	<b>1,938,457</b>	<b>2,021,140</b>	<b>2,120,151</b>	<b>2,062,329</b>



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 14-15	FY 15-16

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

<b>SERVICES &amp; SUPPLIES</b>								
4402	CONTRACT SERVICES	1,747	1,422	1,410	396	1,800	1,800	75,009
4501	PRINCIPAL	358,624	371,123	379,194	392,241	405,569	405,569	418,982
4502	INTEREST	335,036	314,937	307,627	301,526	288,994	288,994	200,892
<b>SUBTOTAL</b>		<b>695,406</b>	<b>687,482</b>	<b>688,231</b>	<b>694,163</b>	<b>696,363</b>	<b>696,363</b>	<b>694,883</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>695,406</b>	<b>687,482</b>	<b>688,231</b>	<b>694,163</b>	<b>696,363</b>	<b>696,363</b>	<b>694,883</b>

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## Special Revenue Funds

The Special Revenue Funds for the FY 15-16 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.

<b>Special Revenue Funds</b>
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**Mobile Home Park Programs**

This fund implements 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 15-16 Budget projects the inspection of a mobile home park. 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.

**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 and housing projects.

<b>Special Revenue Funds</b>
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These funds are used in conjunction with the City's Affordable Housing funds and special grants, such as CDBG and HOME, and with 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 is overseen by the Planning and Building, and Public Works 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.

**City Administrative Facilities Development Impact Fee Fund**

This fund is the repository for City administrative facilities development impact fees collected from new development to help maintain adequate levels of City administrative facilities services in Calistoga, including adequate city hall and community center space as well as associated land needs. Fee revenue is used to help fund land acquisition and construction of a new city hall and community center.

**Fire Development Impact Fee Fund**

This fund is the repository for fire development impact fees collected from new development to cover its share of the costs associated with the replacement of the Calistoga Fire Department's capital equipment. Fee revenue is used to replace department capital equipment, such as fire vehicles, protective equipment and communications technology, after a period of use.

**Police Development Impact Fee Fund**

This fund is the repository for police development impact fees collected from new development to cover its share of the costs associated with the replacement of the Calistoga Police Department's capital equipment. Fee revenue is used to replace department capital equipment, including patrol vehicles, protective equipment and communications technology, after a period of use.

**Transportation Development Impact Fee Fund**

This fund is the repository for transportation development impact fees collected from new developments to cover its share of the costs associated with providing infrastructure improvements necessary to accommodate the increase in traffic

<b>Special Revenue Funds</b>
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and bicycle-associated improvements associated with new development. Fee revenue will be used to help fund infrastructure improvements needed to maintain acceptable traffic operation and provide adequate access for users of alternative modes.

**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. The City is currently administering a \$500,000 HOME grant for the rehabilitation of homes owned by low-income households. This fund is overseen by the Planning and Building Department.

**Cultural /Recreational Fund**

This fund collects an impact fee on eligible development for cultural and recreational facilities. The projected revenue is based on development agreements and projected development. This fund is overseen by the Public Works Department.

**Affordable Housing Fund**

This fund is housing linkage fees collected from new construction and certain building additions to help address the "affordability gap" between the cost of housing and what many workers employed by new nonresidential development are able to pay. It is also the repository for fees collected from new development in-lieu of meeting its inclusionary housing requirement. Monies deposited into the Affordable Housing Fund are used to construct and preserve housing affordable to very low-, low- and moderate-income households.

**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.

<b>Special Revenue Funds</b>
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**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. This fund has \$2,967 and will be retired once these funds have been spent. 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 and for the Berry Street Bridge Project.

**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

<b>Special Revenue Funds</b>
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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).



Special Revenue Funds	FY 15-16 Proposed Budget							End Fund Bal
	Revenues	Expenses	Net Surplus /Deficit	Non-Operating	Net All Transfers	Net Suplus Deficit	Beg Fund Bal	
Asset Forfeiture	5,000	11,300	(6,300)	-	-	(6,300)	55,568	49,268
Gas Tax	119,716	82,420	37,296	-	(89,979)	(52,683)	81,738	29,055
Mobile Home Park Programs	18,540	9,415	9,125	-	(7,520)	1,605	21,948	23,553
Debt Service	-	-	-	(426,307)	426,307	-	-	-
Silverado LAD	1,000	1,000	-	-	-	-	1,507	1,507
Palisades LAD	1,550	1,550	-	-	-	-	2,101	2,101
CDBG Programs	-	-	-	-	-	-	-	-
Community Devt Program	29,000	43,375	(14,375)	-	(2,350)	(16,725)	887,717	870,992
Public Safety Impact Fee	500	-	500	-	(213,154)	(212,654)	253,631	40,977
Police Grants	120,940	42,440	78,500	-	(76,033)	2,467	29,134	31,601
City Administration	32,258	-	32,258	-	-	32,258	-	32,258
Fire Fee	27,184	-	27,184	-	-	27,184	-	27,184
Police Fee	7,228	-	7,228	-	-	7,228	-	7,228
Transportation Fee	96,504	-	96,504	-	-	96,504	-	96,504
Parking In Lieu Fee	100	-	100	-	(2,667)	100	96,442	96,542
Housing Grants	478,500	475,833	2,667	-	(74,476)	-	19,990	19,990
Cultural Recreational Fee	74,476	-	74,476	-	-	-	-	-
Affordable Housing	200	35,000	(34,800)	-	-	(34,800)	504,777	469,977
Abandon Vehicle	6,050	-	6,050	-	(4,600)	1,450	26,444	27,894
Fire Donation	-	-	-	-	-	-	951	951
Recreation Donation	6,000	-	6,000	-	(6,000)	-	2,678	2,678
Police Donation	-	-	-	-	-	-	11,874	11,874
Traffic Signals	300	-	300	-	-	300	233,647	233,947
Northwest Drainage	500	-	500	-	-	-	2,967	2,967
Tree Mitigation	500	-	500	-	-	500	10,816	11,316
City Hall	-	-	-	-	-	-	-	-
Vamos Program	-	-	-	-	-	-	-	-
MTC Grants	3,219,100	3,219,100	-	-	500,000	-	850,786	1,351,136
Employee Future Benefits	350	-	350	-	-	-	-	-
<b>Total Special Funds</b>	<b>4,244,996</b>	<b>3,921,433</b>	<b>323,563</b>	<b>(426,307)</b>	<b>449,528</b>	<b>346,784</b>	<b>3,094,716</b>	<b>3,441,501</b>

**Asset Forfeiture (11)**  
**Sources and Uses**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3100 Fines, Forfeitures & Penalties	9,450	7,532	35,539	-	25,000	25,000	5,000
3251 Interest		37	21	74	-	-	-
<b>Total Operating Revenues</b>	<b>9,450</b>	<b>7,569</b>	<b>35,560</b>	<b>74</b>	<b>25,000</b>	<b>25,000</b>	<b>5,000</b>
<b>Expenditures</b>							
<b>Police Services</b>							
4116 4401 Material & Supply	-	11,356	1,114	1,115	-	3,500	3,000
4116 4404 Repairs & Mntc	-	416	562	2,555	-	-	3,500
4116 4461 K-9 Program	-	-	-	4,000	3,200	3,200	4,800
4129 4401 Dispatch - Materials	-	194	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>11,966</b>	<b>1,676</b>	<b>7,670</b>	<b>3,200</b>	<b>6,700</b>	<b>11,300</b>
<b>Net Operating Surplus/Deficit</b>	<b>9,450</b>	<b>(4,397)</b>	<b>33,884</b>	<b>(7,596)</b>	<b>21,800</b>	<b>18,300</b>	<b>(6,300)</b>
<b>Transfers From or (To) Other Funds</b>							
Equipment Replacement Fund	-	-	(28,883)	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>(28,883)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>9,450</b>	<b>(4,397)</b>	<b>5,001</b>	<b>(7,596)</b>	<b>21,800</b>	<b>18,300</b>	<b>(6,300)</b>
<b>Beginning Fund Balance</b>	<b>34,810</b>	<b>44,260</b>	<b>39,863</b>	<b>44,864</b>	<b>-</b>	<b>37,268</b>	<b>55,568</b>
<b>Ending Fund Balance</b>	<b>44,260</b>	<b>39,863</b>	<b>44,864</b>	<b>37,268</b>	<b>21,800</b>	<b>55,568</b>	<b>49,268</b>

**Gas Tax (21)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3233 Gas Tax 2106	21,503	17,908	17,987	18,325	24,877	24,877	20,617
3234 Gas Tax 2107	42,866	35,070	38,073	38,716	31,699	31,699	41,945
3235 Gas Tax 2107.5	4,000	2,000	2,000	2,000	2,000	2,000	2,000
3251 Interest and Use of Property	-	58	135	206.00	150	150	150
3253 Gas Tax 2105	31,411	24,434	23,234	36,192	25,798	25,798	30,680
3271 Gas Tax - HUT 2103	45,558	72,211	42,188	74,138	56,137	56,137	24,324
3289 Other Revenues	3,800	3,800	-	7,600	-	-	-
<b>Total Operating Revenues</b>	<b>149,137</b>	<b>155,481</b>	<b>123,617</b>	<b>177,177</b>	<b>140,661</b>	<b>140,661</b>	<b>119,716</b>
<b>Expenditures</b>							
4451 4403 Utilities - Street Lights Refund of Traffic Congestion	35,759	35,931	32,540	33,881	37,500	37,500	37,500
4451 4998 Relief Funds [1]	-	-	-	-	-	-	44,920
<b>Total Operating Expenditures</b>	<b>35,759</b>	<b>35,931</b>	<b>32,540</b>	<b>33,881</b>	<b>37,500</b>	<b>37,500</b>	<b>82,420</b>
<b>Net Operating Surplus/Deficit</b>	<b>113,378</b>	<b>119,550</b>	<b>91,077</b>	<b>143,296</b>	<b>103,161</b>	<b>103,161</b>	<b>37,296</b>
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund							
4700 4799 General Fund	(80,000)	(95,000)	(95,000)	(95,000)	(195,000)	(145,000)	(89,979)
<b>Net All Transfers</b>	<b>(80,000)</b>	<b>(95,000)</b>	<b>(95,000)</b>	<b>(95,000)</b>	<b>(195,000)</b>	<b>(145,000)</b>	<b>(89,979)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>33,378</b>	<b>24,550</b>	<b>(3,923)</b>	<b>48,296</b>	<b>(91,839)</b>	<b>(41,839)</b>	<b>(52,683)</b>
<b>Beginning Fund Balance</b>	<b>21,276</b>	<b>54,654</b>	<b>79,204</b>	<b>75,281</b>	<b>104,653</b>	<b>123,577</b>	<b>81,738</b>
<b>Ending Fund Balance</b>	<b>54,654</b>	<b>79,204</b>	<b>75,281</b>	<b>123,577</b>	<b>12,814</b>	<b>81,738</b>	<b>29,055</b>

**MTC GRANTS (25)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3225 MTC Street allocations	26,869	33,131	44,691	19,482	105,867	500	124,500
3230 MTC Bridge Grant	-	-	41,695	168,182	544,390	500,000	3,094,600
<b>Total Operating Revenues</b>	<b>26,869</b>	<b>33,131</b>	<b>86,386</b>	<b>187,664</b>	<b>650,257</b>	<b>500,500</b>	<b>3,219,100</b>
<b>Expenditures</b>							
4994 4915 Other CIP Project Imp	26,869	34,408	1,177	-	125,000	500	124,500
5518 4905 Berry Street Bridge Repl				159,859	544,390	500,000	2,784,600
4122 4915 ADA Curb Ramp Imp			40,518	23,368	-	-	
5535 4915 Cedar St Crosswalks							80,000
5536 4915 Brannan St Crosswalks							80,000
5537 4915 Foothill/Petrified Signal							150,000
<b>Total Operating Expenditures</b>	<b>26,869</b>	<b>34,408</b>	<b>41,695</b>	<b>183,227</b>	<b>669,390</b>	<b>500,500</b>	<b>3,219,100</b>
<b>Net Operating Surplus/Deficit</b>	<b>-</b>	<b>(1,277)</b>	<b>44,691</b>	<b>4,437</b>	<b>(19,133)</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund			(44,691)	(4,437)	19,133	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>(44,691)</b>	<b>(4,437)</b>	<b>19,133</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Mobile Home Park Programs (27)**

**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3215 Interest Earnings	-	-	12	24	-	-	-
3270 Inspection Fees	4,705	4,705	7,940	7,940	7,940	7,940	7,940
3282 Rent Stabilization Fees	7,665	3,300	10,400	10,020	10,600	10,600	10,600
<b>Total Operating Revenues</b>	<b>12,370</b>	<b>18,206</b>	<b>18,352</b>	<b>17,984</b>	<b>18,540</b>	<b>18,540</b>	<b>18,540</b>
<b>Expenditures</b>							
4610 4402 Contract Services	35,254	16,420	960	240	-	-	7,940
4610 4415 Postage & Reproduction			-	198	200	200	200
4610 4431 Fees - To State	1,275	1,275	1,275	1,275	1,275	1,275	1,275
<b>Total Operating Expenditures</b>	<b>36,528</b>	<b>17,695</b>	<b>2,235</b>	<b>1,713</b>	<b>1,475</b>	<b>1,475</b>	<b>9,415</b>
<b>Net Operating Surplus/Deficit</b>	<b>(24,158)</b>	<b>511</b>	<b>16,117</b>	<b>16,271</b>	<b>17,065</b>	<b>17,065</b>	<b>9,125</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund for RSO Admin by City Planning	(2,500)	(5,407)	(3,000)	(2,520)	(2,520)	(2,520)	(2,520)
4700 4799 General Fund for Inspections by City	(8,000)	-	(8,000)	(6,465)	(5,000)	(5,000)	(5,000)
<b>Net All Transfers</b>	<b>(10,500)</b>	<b>(5,407)</b>	<b>(11,000)</b>	<b>(8,985)</b>	<b>(7,520)</b>	<b>(7,520)</b>	<b>(7,520)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(34,658)</b>	<b>(4,896)</b>	<b>5,117</b>	<b>7,286</b>	<b>9,545</b>	<b>9,545</b>	<b>1,605</b>
<b>Beginning Fund Balance</b>	<b>39,554</b>	<b>4,896</b>	<b>-</b>	<b>5,117</b>	<b>13,197</b>	<b>12,403</b>	<b>21,948</b>
<b>Ending Fund Balance</b>	<b>4,896</b>	<b>-</b>	<b>5,117</b>	<b>12,403</b>	<b>22,742</b>	<b>21,948</b>	<b>23,553</b>

**Debt Service (30)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
<b>Total Operating Revenues</b>		-	-	-	-	-	-
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	-	-	-
<b>Other Non Operating Sources Or (Uses)</b>							
<b>Debt Service</b>							
4430 4501 Principal	(355,760)	(372,618)	(255,754)	(130,457)	(136,994)	(136,994)	(228,559)
4430 4502 Interest	(255,925)	(239,068)	(221,411)	(212,186)	(205,649)	(205,649)	(197,748)
<b>Total Other Non Operating Activities</b>	<b>(611,685)</b>	<b>(611,686)</b>	<b>(477,165)</b>	<b>(342,643)</b>	<b>(342,643)</b>	<b>(342,643)</b>	<b>(426,307)</b>
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund	523,764	606,405	424,057	29,188	-	-	138,677
3299 Quality of Life Fund	12,749	-	4,311	156,728	171,321	130,507	74,476
3299 Public Safety Fund	75,172	3,574	48,797	156,727	171,322	212,136	213,154
<b>Net All Transfers</b>	<b>611,685</b>	<b>609,979</b>	<b>477,165</b>	<b>342,643</b>	<b>342,643</b>	<b>342,643</b>	<b>426,307</b>
<b>Net Fund Surplus or (Deficit)</b>	-	<b>(1,707)</b>	-	-	-	-	-
<b>Beginning Fund Balance</b>	<b>1,707</b>	<b>1,707</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>1,707</b>	<b>0</b>	-	-	-	-	-

**Silverado Landscape Maintenance (33)**

**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Revised Budget FY 14-15
<b>Revenues</b>							
3399 Assessments	1,000	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Expenditures</b>							
4167 4402 Contract Services	425	424	469	425	950	950	950
4167 4431 Fees	-	-	-	-	50	50	50
<b>Total Operating Expenditures</b>	<b>425</b>	<b>424</b>	<b>469</b>	<b>425</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>575</b>	<b>576</b>	<b>531</b>	<b>575</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	(2,375)	(1,479)	-	-	-	-	-
<b>Net All Transfers</b>	<b>(2,375)</b>	<b>(1,479)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(1,800)</b>	<b>(903)</b>	<b>531</b>	<b>575</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>3,104</b>	<b>1,304</b>	<b>401</b>	<b>932</b>	<b>932</b>	<b>1,507</b>	<b>1,507</b>
<b>Ending Fund Balance</b>	<b>1,304</b>	<b>401</b>	<b>932</b>	<b>1,507</b>	<b>932</b>	<b>1,507</b>	<b>1,507</b>

**Palisades Landscape Maintenance (35)**

**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3399 Assessments	1,540	1,488	700	1,560	1,540	1,540	1,550
3251 Other Revenues	2	1	-	-	10	10	
<b>Total Operating Revenues</b>	<b>1,542</b>	<b>1,489</b>	<b>700</b>	<b>1,560</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b>Expenditures</b>							
4168 4402 Contract Services	50	15	(748)	50	800	800	800
4168 4403 Utilities	614	634	661	680	700	700	700
4168 4431 Fees	-	-	-	-	50	50	50
<b>Total Operating Expenditures</b>	<b>664</b>	<b>649</b>	<b>(87)</b>	<b>730</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b>Net Operating Surplus/Deficit</b>	<b>878</b>	<b>840</b>	<b>787</b>	<b>830</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	(2,375)	(1,192)	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>(1,497)</b>	<b>(352)</b>	<b>787</b>	<b>830</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>2,333</b>	<b>836</b>	<b>484</b>	<b>1,271</b>	<b>1,271</b>	<b>2,101</b>	<b>2,101</b>
<b>Ending Fund Balance</b>	<b>836</b>	<b>484</b>	<b>1,271</b>	<b>2,101</b>	<b>1,271</b>	<b>2,101</b>	<b>2,101</b>



**CDBG (38)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
<b>Grants</b>							
3230 CDBG MHP Grant	-	-	-	41,175	-	-	-
<b>Total CDBG Grant</b>	-	-	-	41,175	-	-	-
<b>Total Operating Revenues</b>	-	-	-	41,175	-	-	-
<b>Expenditures</b>							
CDBG Grant				42,300	-	-	-
4601 4402 Administration	-	-	-	42,300	-	-	-
<b>Total Operating Expenditures</b>	-	-	-	42,300	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	(1,125)	-	-	-
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund For Planning	-	(187)	-	1,125	-	-	-
<b>Net All Transfers</b>	-	(187)	-	1,125	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	(187)	-	-	-	-	-
<b>Beginning Fund Balance</b>	187	187	-	-	-	-	-
<b>Ending Fund Balance Available</b>	187	-	-	-	-	-	-

**Community Development Program (39)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3251 1990's Loan and Investment Interest	51,585	41,932	49,329	34,346	8,400	8,400	7,000
3289 1990's Rehabilitation Loans	22,967	34,058	24,451	26,762	27,300	27,300	22,000
<b>Total Operating Revenues</b>	<b>74,552</b>	<b>75,990</b>	<b>73,780</b>	<b>61,108</b>	<b>35,700</b>	<b>35,700</b>	<b>29,000</b>
<b>Expenditures</b>							
4122 4402 Contract Svcs - Streets	1,277	68,588	1,101	1,071	-	-	-
4615 4402 Low Income Housing Programs	85,685	-	41,580	25,750	53,750	53,750	43,375
<b>Total Operating Expenditures</b>	<b>86,962</b>	<b>78,588</b>	<b>42,681</b>	<b>26,821</b>	<b>53,750</b>	<b>53,750</b>	<b>43,375</b>
<b>Net Operating Surplus/Deficit</b>	<b>(12,410)</b>	<b>(2,598)</b>	<b>31,099</b>	<b>34,287</b>	<b>(18,050)</b>	<b>(18,050)</b>	<b>(14,375)</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	-	(53,267)	(90,141)	(106,390)	(6,000)	(12,067)	(2,350)
<b>Net All Transfers</b>	<b>-</b>	<b>(38,773)</b>	<b>(90,141)</b>	<b>(106,390)</b>	<b>(6,000)</b>	<b>(12,067)</b>	<b>(2,350)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(12,410)</b>	<b>(41,371)</b>	<b>(59,042)</b>	<b>(72,103)</b>	<b>(24,050)</b>	<b>(30,117)</b>	<b>(16,725)</b>
<b>Beginning Fund Balance</b>	<b>481,536</b>	<b>469,126</b>	<b>427,755</b>	<b>368,713</b>	<b>149,512</b>	<b>917,834</b>	<b>887,717</b>
<b>Prior Period Adjustment</b>				<b>621,224</b>			
<b>Ending Fund Balance Available</b>	<b>469,126</b>	<b>427,755</b>	<b>368,713</b>	<b>917,834</b>	<b>125,462</b>	<b>887,717</b>	<b>870,992</b>

**Public Safety (40)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3269 Public Safety Impact Fees	14,627	5,014	210,269	531,251	226,743	75,000	-
3251 Interest	-	-	-	862	-	-	500
<b>Total Operating Revenues</b>	<b>14,627</b>	<b>5,014</b>	<b>210,269</b>	<b>532,113</b>	<b>226,743</b>	<b>75,000</b>	<b>500</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>2,627</b>	<b>5,014</b>	<b>210,269</b>	<b>532,113</b>	<b>226,743</b>	<b>75,000</b>	<b>500</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 Equipment Fund (15)	-	-	-	(64,191)	(11,000)	(21,715)	-
4700 4799 General Fund	-	-	-	(30,285)	(30,000)	(30,000)	-
4700 4799 Debt Service Fund (30)	(75,172)	(5,014)	(48,797)	(156,627)	(171,322)	(212,136)	(213,154)
<b>Net All Transfers</b>	<b>(75,172)</b>	<b>(5,014)</b>	<b>(48,797)</b>	<b>(251,103)</b>	<b>(212,322)</b>	<b>(263,851)</b>	<b>(213,154)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(72,545)</b>	<b>-</b>	<b>161,472</b>	<b>281,010</b>	<b>14,422</b>	<b>(188,851)</b>	<b>(212,654)</b>
<b>Beginning Fund Balance</b>	<b>72,545</b>	<b>-</b>	<b>-</b>	<b>161,472</b>	<b>369,411</b>	<b>442,482</b>	<b>253,631</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>161,472</b>	<b>442,482</b>	<b>383,833</b>	<b>253,631</b>	<b>40,977</b>

**Police Grants (41)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3358 State COPS Grant	100,559	-	100,000	91,928	100,000	100,000	100,000
3225 State Gang Violence	-	14,990	8,484	8,484	8,440	8,440	8,440
3361 Reimbursement - Juvenile Diversion	-	-	12,500	-	12,500	12,500	12,500
<b>Total Operating Revenues</b>	<b>100,559</b>	<b>127,256</b>	<b>120,984</b>	<b>100,412</b>	<b>120,940</b>	<b>120,940</b>	<b>120,940</b>
<b>Expenditures</b>							
4659 4433 COPS Programs	37,439	21,172	21,186	279	9,000	9,000	9,000
4659 4433 GANG Grant Program	-	-	-	8,440	8,440	8,440	8,440
4659 4433 Juvenile Diversion	-	-	-	12,500	25,000	25,000	25,000
<b>Total Operating Expenditures</b>	<b>37,439</b>	<b>21,172</b>	<b>21,186</b>	<b>21,219</b>	<b>42,440</b>	<b>42,440</b>	<b>42,440</b>
<b>Net Operating Surplus/Deficit</b>	<b>63,120</b>	<b>106,084</b>	<b>99,798</b>	<b>79,193</b>	<b>78,500</b>	<b>78,500</b>	<b>78,500</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund - COPS	(78,910)	(70,000)	(70,387)	(60,809)	(75,322)	(75,322)	(76,033)
4700 4799 General Fund - Adj Prior Years	-	(21,181)	(9,232)	(70,000)	-	-	-
<b>Net All Transfers</b>	<b>(78,910)</b>	<b>(91,181)</b>	<b>(79,619)</b>	<b>(130,809)</b>	<b>(75,322)</b>	<b>(75,322)</b>	<b>(76,033)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(15,790)</b>	<b>14,903</b>	<b>20,179</b>	<b>(51,616)</b>	<b>3,178</b>	<b>3,178</b>	<b>2,467</b>
<b>Beginning Fund Balance</b>	<b>58,280</b>	<b>42,490</b>	<b>57,393</b>	<b>77,572</b>	<b>11,078</b>	<b>25,956</b>	<b>29,134</b>
<b>Ending Fund Balance</b>	<b>42,490</b>	<b>57,393</b>	<b>77,572</b>	<b>25,956</b>	<b>14,256</b>	<b>29,134</b>	<b>31,601</b>

**City Administration (48)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3289 City Administration							32,258
Impact Fees							-
3251 Interest		-	-		-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-	<b>32,258</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>		-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	-	-	<b>32,258</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	-	<b>32,258</b>
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	<b>32,258</b>

**Fire Fee (49)**

**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3269 Fire Impact Fees							27,184
3251 Interest			-		-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-	<b>27,184</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>		-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	-	-	<b>27,184</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	-	<b>27,184</b>
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	<b>27,184</b>

**Police Fee (50)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3269 Police Impact Fees							7,228
3251 Interest			-		-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-	<b>7,228</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>		-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	-	-	<b>7,228</b>
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	-	<b>7,228</b>
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	<b>7,228</b>

**Transportation Fee (51)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3269 Transportation Impact Fees							96,504
3251 Interest			-		-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-	<b>96,504</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>		-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	-	-	<b>96,504</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	-	<b>96,504</b>
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	<b>96,504</b>



**Parking In Lieu Fee (55)**

**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3261 Parking In Lieu Fee	15,178		-	5,579	-	-	-
3251 Interest	-	85	175	187	175	175	100
<b>Total Operating Revenues</b>	<b>15,178</b>	<b>85</b>	<b>175</b>	<b>5,766</b>	<b>175</b>	<b>175</b>	<b>100</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	<b>15,178</b>	<b>85</b>	<b>175</b>	<b>5,766</b>	<b>175</b>	<b>175</b>	<b>100</b>
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>15,178</b>	<b>85</b>	<b>175</b>	<b>5,766</b>	<b>175</b>	<b>175</b>	<b>100</b>
<b>Beginning Fund Balance</b>	<b>75,063</b>	<b>90,241</b>	<b>90,326</b>	<b>90,501</b>	<b>90,501</b>	<b>96,267</b>	<b>96,442</b>
<b>Ending Fund Balance</b>	<b>90,241</b>	<b>90,326</b>	<b>90,501</b>	<b>96,267</b>	<b>90,676</b>	<b>96,442</b>	<b>96,542</b>

**Housing Grants (76)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3250 Interest			-	35	-	-	
3278 HOME Rehab Grant	480	11,808	5,583	2,084	287,000	21,500	478,500
<b>Total Operating Revenues</b>	<b>480</b>	<b>11,808</b>	<b>5,583</b>	<b>2,119</b>	<b>287,000</b>	<b>21,500</b>	<b>478,500</b>
<b>Expenditures</b>							
4616 HOME Rehab			-	-	287,000	21,500	475,833
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287,000</b>	<b>21,500</b>	<b>475,833</b>
<b>Net Operating Surplus/Deficit</b>	<b>480</b>	<b>11,808</b>	<b>5,583</b>	<b>2,119</b>	<b>-</b>	<b>-</b>	<b>2,667</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	-	-	-	-	-	-	(2,667)
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,667)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>480</b>	<b>11,808</b>	<b>5,583</b>	<b>2,119</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>480</b>	<b>12,288</b>	<b>17,871</b>	<b>17,871</b>	<b>19,990</b>	<b>19,990</b>
<b>Ending Fund Balance</b>	<b>480</b>	<b>12,288</b>	<b>17,871</b>	<b>19,990</b>	<b>17,871</b>	<b>19,990</b>	<b>19,990</b>

**Cultural/Recreational Fee (77)**

**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3269 Cultural/Recreational Fee	12,750	-	156,939	9,000	265,127	125,000	74,476
3251 Interest	-	-	297	10	300	300	-
<b>Total Operating Revenues</b>	<b>12,750</b>	<b>-</b>	<b>157,236</b>	<b>9,010</b>	<b>265,427</b>	<b>125,300</b>	<b>74,476</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>12,750</b>	<b>-</b>	<b>157,236</b>	<b>9,010</b>	<b>265,427</b>	<b>125,300</b>	<b>74,476</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 Debt Service Fund (30)	(12,750)	-	(4,311)	(156,728)	(171,321)	(130,507)	(74,476)
<b>Net All Transfers</b>	<b>(12,750)</b>	<b>-</b>	<b>(4,311)</b>	<b>(156,728)</b>	<b>(171,321)</b>	<b>(130,507)</b>	<b>(74,476)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>-</b>	<b>-</b>	<b>152,925</b>	<b>(147,718)</b>	<b>94,106</b>	<b>(5,207)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,925</b>	<b>5,197</b>	<b>5,207</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>152,925</b>	<b>5,207</b>	<b>99,303</b>	<b>-</b>	<b>-</b>

**Affordable Housing Fund (78)**  
Sources and Uses Summary

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3250 Interest	-	115	182	803	200	200	200
3278 Development Impact and In-Lieu Fees	-	-	4,529	343,470	585,002	95,000	-
3289 Other Revenues	-	-	-	1,080	-	-	-
<b>Total Operating Revenues</b>	-	<b>115</b>	<b>4,711</b>	<b>345,353</b>	<b>585,202</b>	<b>95,200</b>	<b>200</b>
<b>Expenditures</b>							
4615 4402 Affordable Housing Services	-	27,912	23,125	26,250	15,000	15,000	35,000
<b>Total Operating Expenditures</b>	-	<b>27,912</b>	<b>23,125</b>	<b>26,250</b>	<b>15,000</b>	<b>15,000</b>	<b>35,000</b>
<b>Net Operating Surplus/Deficit</b>	-	<b>(27,797)</b>	<b>(18,414)</b>	<b>319,103</b>	<b>570,202</b>	<b>80,200</b>	<b>(34,800)</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	(14,494)	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	<b>(42,291)</b>	<b>(18,414)</b>	<b>319,103</b>	<b>570,202</b>	<b>80,200</b>	<b>(34,800)</b>
<b>Beginning Fund Balance</b>	<b>154,179</b>	<b>154,179</b>	<b>111,888</b>	<b>93,474</b>	<b>407,476</b>	<b>424,577</b>	<b>504,777</b>
Prior Period Adjustment				12,000			
<b>Ending Fund Balance</b>	<b>154,179</b>	<b>111,888</b>	<b>93,474</b>	<b>424,577</b>	<b>977,678</b>	<b>504,777</b>	<b>469,977</b>

**Abandoned Vehicle (79)**

**Sources and Uses Summary**

	<b>Actual FY 10-11</b>	<b>Actual FY 11-12</b>	<b>Actual FY 12-13</b>	<b>Actual FY 13-14</b>	<b>Adopted Budget FY 14-15</b>	<b>Revised Budget FY 14-15</b>	<b>Proposed Budget FY 15-16</b>
<b>Revenues</b>							
3790 Abandoned Vehicle Fees	8,530	2,806	4,743	7,067	6,000	6,000	6,000
3251 Interest	-	21	43	49	50	50	50
<b>Total Operating Revenues</b>	<b>8,530</b>	<b>2,827</b>	<b>4,786</b>	<b>7,116</b>	<b>6,050</b>	<b>6,050</b>	<b>6,050</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>2,357</b>	<b>327</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>6,173</b>	<b>2,500</b>	<b>4,786</b>	<b>7,116</b>	<b>6,050</b>	<b>6,050</b>	<b>6,050</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	(4,600)	(6,900)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
<b>Net All Transfers</b>	<b>(4,600)</b>	<b>(6,900)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>1,573</b>	<b>(4,400)</b>	<b>186</b>	<b>2,516</b>	<b>1,450</b>	<b>1,450</b>	<b>1,450</b>
<b>Beginning Fund Balance</b>	<b>25,119</b>	<b>26,692</b>	<b>22,292</b>	<b>22,478</b>	<b>20,378</b>	<b>24,994</b>	<b>26,444</b>
<b>Ending Fund Balance</b>	<b>26,692</b>	<b>22,292</b>	<b>22,478</b>	<b>24,994</b>	<b>21,828</b>	<b>26,444</b>	<b>27,894</b>

**Fire Donation (86)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3291 Donations	-	-	298	-	-	-	-
3251 Interest	-	1	2	2	-	-	-
<b>Total Operating Revenues</b>	-	1	300	2	-	-	-
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	1	300	2	-	-	-
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	1	300	2	-	-	-
<b>Beginning Fund Balance</b>	648	648	649	949	949	951	951
<b>Ending Fund Balance</b>	648	649	949	951	949	951	951

**Recreation Donation (87)**

**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3291 Donations	11,553	7,491	4,294	9,428	5,300	6,400	6,000
<b>Total Operating Revenues</b>	<b>11,553</b>	<b>7,491</b>	<b>4,294</b>	<b>9,428</b>	<b>5,300</b>	<b>6,400</b>	<b>6,000</b>
<b>Expenditures</b>							
4152 4401 Materials & Supplies	2,023	4,720	196	-	-	-	-
4152 4402 Contract Services	1,820	-	-	-	-	-	-
4155 4410 Advertising	-	255	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>3,843</b>	<b>4,975</b>	<b>196</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>7,710</b>	<b>2,516</b>	<b>4,098</b>	<b>9,428</b>	<b>5,300</b>	<b>6,400</b>	<b>6,000</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	(10,704)	(2,061)	(3,948)	(8,000)	(5,300)	(5,300)	(6,000)
<b>Net All Transfers</b>	<b>(10,704)</b>	<b>(2,061)</b>	<b>(3,948)</b>	<b>(8,000)</b>	<b>(5,300)</b>	<b>(5,300)</b>	<b>(6,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(2,994)</b>	<b>455</b>	<b>150</b>	<b>1,428</b>	<b>-</b>	<b>1,100</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>2,539</b>	<b>(455)</b>	<b>-</b>	<b>150</b>	<b>450</b>	<b>1,578</b>	<b>2,678</b>
<b>Ending Fund Balance</b>	<b>(455)</b>	<b>-</b>	<b>150</b>	<b>1,578</b>	<b>450</b>	<b>2,678</b>	<b>2,678</b>

**Police Donation (88)**  
Sources and Uses Summary

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3251 Interest	-	11	23	23	-	-	-
<b>Total Operating Revenues</b>	<b>449</b>	<b>136</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>105</b>	<b>136</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>105</b>	<b>136</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>11,587</b>	<b>11,692</b>	<b>11,828</b>	<b>11,851</b>	<b>11,851</b>	<b>11,874</b>	<b>11,874</b>
<b>Ending Fund Balance</b>	<b>11,692</b>	<b>11,828</b>	<b>11,851</b>	<b>11,874</b>	<b>11,851</b>	<b>11,874</b>	<b>11,874</b>



**Traffic Signals (90)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3269 Traffic Signals Impact Fee	14,611	-	-	4,931	165,937	65,000	-
3251 Interest	-	153	317	328	300	300	300
<b>Total Operating Revenues</b>	<b>14,611</b>	<b>153</b>	<b>317</b>	<b>5,259</b>	<b>166,237</b>	<b>65,300</b>	<b>300</b>
<b>Expenditures</b>	64	-	-				
<b>Total Operating Expenditures</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>14,547</b>	<b>153</b>	<b>317</b>	<b>5,259</b>	<b>166,237</b>	<b>65,300</b>	<b>300</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>14,547</b>	<b>153</b>	<b>317</b>	<b>5,259</b>	<b>166,237</b>	<b>65,300</b>	<b>300</b>
<b>Beginning Fund Balance</b>	<b>148,071</b>	<b>162,618</b>	<b>162,771</b>	<b>163,088</b>	<b>167,439</b>	<b>168,347</b>	<b>233,647</b>
<b>Ending Fund Balance</b>	<b>162,618</b>	<b>162,771</b>	<b>163,088</b>	<b>168,347</b>	<b>333,676</b>	<b>233,647</b>	<b>233,947</b>

**Northwest Drainage (94)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3269 Development Reimbursement	-	-	37	12	-	-	-
3251 Interest	-	3	5	6	-	-	-
<b>Total Operating Revenues</b>	-	3	42	18	-	-	-
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	3	42	18	-	-	-
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	3	42	18	-	-	-
<b>Beginning Fund Balance</b>	2,904	2,904	2,907	2,949	3,194	2,967	2,967
<b>Ending Fund Balance</b>	2,904	2,907	2,949	2,967	3,194	2,967	2,967

**Employee Future Benefits (96)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
<sup>3251</sup> Interest	-	-	195	391	200	200	350
<b>Total Operating Revenues</b>	-	-	195	391	200	200	350
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	195	391	200	200	350
<b>Transfers From or (To) Other Funds</b>							
<sup>3299</sup> General Fund	-	-	100,000	100,000	650,000	650,000	500,000
<b>Net All Transfers</b>	-	-	100,000	100,000	650,000	650,000	500,000
<b>Net Fund Surplus or (Deficit)</b>	-	-	100,195	100,391	650,200	650,200	500,350
<b>Beginning Fund Balance</b>	-	-	-	100,195	200,195	200,586	850,786
<b>Ending Fund Balance</b>	-	-	100,195	200,586	850,395	850,786	1,351,136

**Tree Mitigation (TR)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3289 Other Revenues	300	5,160	2,370	7,115	500	500	500
3251 Interest	-	20	34	36			
<b>Total Operating Revenues</b>	<b>300</b>	<b>5,180</b>	<b>2,404</b>	<b>7,151</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Expenditures</b>		4,860	6,760	2,560	5,000	5,000	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>4,860</b>	<b>6,760</b>	<b>2,560</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>300</b>	<b>320</b>	<b>(4,356)</b>	<b>4,591</b>	<b>(4,500)</b>	<b>(4,500)</b>	<b>500</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>300</b>	<b>320</b>	<b>(4,356)</b>	<b>4,591</b>	<b>(4,500)</b>	<b>(4,500)</b>	<b>500</b>
<b>Beginning Fund Balance</b>	<b>14,461</b>	<b>14,761</b>	<b>15,081</b>	<b>10,725</b>	<b>6,225</b>	<b>15,316</b>	<b>10,816</b>
<b>Ending Fund Balance</b>	<b>14,761</b>	<b>15,081</b>	<b>10,725</b>	<b>15,316</b>	<b>1,725</b>	<b>10,816</b>	<b>11,316</b>

**City Hall (CH)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3251 Interest	-	41	27	20	-	-	-
<b>Total Operating Revenues</b>	<b>50,584</b>	<b>41</b>	<b>27</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>		18,588	18,096	5,059	8,968	8,929	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>18,588</b>	<b>18,096</b>	<b>5,059</b>	<b>8,968</b>	<b>8,929</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>50,584</b>	<b>(18,547)</b>	<b>(18,069)</b>	<b>(5,039)</b>	<b>(8,968)</b>	<b>(8,929)</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>50,584</b>	<b>(18,547)</b>	<b>(18,069)</b>	<b>(5,039)</b>	<b>(8,968)</b>	<b>(8,929)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>50,584</b>	<b>32,037</b>	<b>13,968</b>	<b>8,968</b>	<b>8,929</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>50,584</b>	<b>32,037</b>	<b>13,968</b>	<b>8,929</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Vamos Program (VP)**  
**Sources and Uses Summary**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Revenues</b>							
3251 Interest	-	2	-		-		-
<b>Total Operating Revenues</b>	<b>1,060</b>	<b>2</b>	<b>-</b>		<b>-</b>		<b>-</b>
<b>Expenditures</b>	100	-	-		-		-
<b>Total Operating Expenditures</b>	<b>100</b>	<b>-</b>	<b>-</b>		<b>-</b>		<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>960</b>	<b>2</b>	<b>-</b>		<b>-</b>		<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	(2,152)		-		-
<b>Net Fund Surplus or (Deficit)</b>	<b>960</b>	<b>2</b>	<b>(2,152)</b>		<b>-</b>		<b>-</b>
<b>Beginning Fund Balance</b>	<b>1,190</b>	<b>2,150</b>	<b>2,152</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>2,150</b>	<b>2,152</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Equipment Replacement Fund</b>
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**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 replacement of the e-mail server and accessories, computers and anti-virus software. Staff is also recommending the replacement of one-half of the breathing apparatus for the Fire department and recording and camera replacement for the interview room at the Police station. The General Fund will transfer \$80,532 to this fund for debt service payments and for the maintenance of the RIMS software in the Police department. This fund will have a fund balance of \$409,349 at the end of fiscal year 2015-16 for unanticipated expenditures and reserves.

**Equipment Replacement Fund**  
**Sources and Uses**

	Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
<b>Operating Revenues</b>							
Charges for Services							
3302 Equipment Mntc & Operations	248,658	168,868	328,839	341,642	294,685	294,685	334,818
3303 Computer System	58,998	40,342	82,239	93,756	93,058	93,058	105,732
3290 Gas & Oil Payments	-	4,571	6,945	-	-	-	-
3291 Donations - Police Trust/Fire Association	14,000	6,000	7,000	-	-	-	-
3289 Other Revenues	7,378	4,211	-	27,226	-	-	-
<b>Total Operating Revenues</b>	<b>329,034</b>	<b>223,992</b>	<b>425,023</b>	<b>462,624</b>	<b>387,743</b>	<b>387,743</b>	<b>440,550</b>
<b>Operating Expenses</b>							
<b>Equipment Mntc &amp; Replacement</b>							
Supplies and Services	105,714	117,589	110,074	76,227	84,900	84,900	85,000
Depreciation	50,154	58,261	132,285	150,764	130,000	130,000	140,000
<b>Total Equipment</b>	<b>155,868</b>	<b>175,850</b>	<b>242,359</b>	<b>226,991</b>	<b>214,900</b>	<b>214,900</b>	<b>225,000</b>
<b>Computer System Mntc &amp; Replacement</b>							
Contract Services	39,964	37,793	47,513	82,634	68,543	105,393	103,210
Depreciation	49,481	40,148	38,188	42,965	38,000	38,000	44,000
<b>Total Computer System</b>	<b>94,629</b>	<b>77,941</b>	<b>85,701</b>	<b>125,599</b>	<b>106,543</b>	<b>143,393</b>	<b>147,210</b>
<b>Total Operating Expenditures</b>	<b>250,497</b>	<b>253,791</b>	<b>328,060</b>	<b>352,590</b>	<b>321,443</b>	<b>358,293</b>	<b>372,210</b>
<b>Net Operating Surplus/Deficit</b>	<b>78,536</b>	<b>(29,799)</b>	<b>96,963</b>	<b>110,034</b>	<b>66,300</b>	<b>29,450</b>	<b>68,340</b>
<b>Other Non Operating Sources Or (Uses)</b>							
Interest Earnings	-	101	210	210	-	-	-
Sale of Property (Gain)	-	24,188	-	3,698	-	-	-
Grants	-	-	-	26,925	-	-	-
Lease Proceeds	248,460	-	-	-	-	-	-
Lease Payments & Other	-	-	-	-	-	-	-
Lease Payments	(64,909)	(172,026)	(156,919)	(176,410)	(153,139)	(153,139)	(155,479)
Equipment Purchases	-	-	-	-	-	-	-
Vehicles	(209,292)	-	(29,329)	(51,587)	(45,300)	(45,300)	-
Computer System	(11,516)	-	(16,431)	(30,231)	(61,840)	(65,340)	(38,340)
Miscellaneous Office (1)	-	(34,256)	(23,884)	(44,896)	(82,000)	(100,810)	(43,000)
Miscellaneous Field (1)	-	-	-	(34,046)	-	(15,815)	(76,350)
Sub Total Equipment	(220,808)	(34,256)	(69,644)	(160,760)	(189,140)	(227,265)	(157,690)
<b>Total Other Non Operating Activities</b>	<b>(37,257)</b>	<b>(181,993)</b>	<b>(226,353)</b>	<b>(306,337)</b>	<b>(342,279)</b>	<b>(380,404)</b>	<b>(313,169)</b>
<b>Transfers From or (To) Other Funds</b>							
Asset Forfeiture Fund (11)	-	-	28,883	-	-	-	-
Public Safety Fund (40)	-	-	-	64,090	11,000	26,815	-
General Fund	-	62,890	-	200,000	117,872	129,782	80,532
Auditors Adj.	(90,003)	3,327	-	(15,591)	-	-	-
Add Back Depreciation	99,635	98,409	170,473	193,729	168,000	168,000	184,000
<b>Net All Transfers</b>	<b>9,632</b>	<b>164,626</b>	<b>199,356</b>	<b>442,228</b>	<b>296,872</b>	<b>324,597</b>	<b>264,532</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>50,911</b>	<b>(47,166)</b>	<b>69,966</b>	<b>245,924</b>	<b>20,893</b>	<b>(26,357)</b>	<b>19,703</b>
<b>Beginning Working Capital</b>	<b>96,367</b>	<b>147,278</b>	<b>100,112</b>	<b>170,079</b>	<b>363,704</b>	<b>416,003</b>	<b>389,646</b>
<b>Ending Working Capital</b>	<b>147,278</b>	<b>100,112</b>	<b>170,079</b>	<b>416,003</b>	<b>384,597</b>	<b>389,646</b>	<b>409,349</b>



Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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Department: Finance Department  
 Program: Equipment Maintenance & Replacement  
 Account Code: 15-4970

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	204	-	468	296	500	500	500
4402	CONTRACT SERVICES	-	-	-	-	250	250	-
4404	REPAIRS & MAINTENANCE	46,403	53,817	57,862	31,595	37,000	37,000	37,000
4415	POSTAGE & REPRODUCTION	-	131	-	-	150	150	-
4417	Fuel & Oil	-	10,968	8,184	-	-	-	-
4429	PHONE	56,558	41,119	42,718	44,336	47,000	47,000	46,000
4821	MISC FIELD EQUIPMENT	340	11,554	-	15,957	52,000	67,815	76,350
4822	MISC OFFICE EQUIPMENT	-	-	396	3,417	-	12,000	18,000
4820	VEHICLES	-	-	-	-	45,000	45,000	-
4515	EQUIPMENT REPLACEMENT	897	-	446	-	300	300	-
<b>SUBTOTAL</b>		<b>105,714</b>	<b>117,589</b>	<b>110,074</b>	<b>95,601</b>	<b>182,200</b>	<b>210,015</b>	<b>177,850</b>
<b>OTHER</b>								
4505	DEPRECIATION	50,154	58,261	132,285	150,764	130,000	130,000	140,000
<b>SUBTOTAL</b>		<b>50,154</b>	<b>58,261</b>	<b>132,285</b>	<b>150,764</b>	<b>130,000</b>	<b>130,000</b>	<b>140,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>155,868</b>	<b>175,850</b>	<b>242,359</b>	<b>246,365</b>	<b>312,200</b>	<b>340,015</b>	<b>317,850</b>

Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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Department: Finance Department  
 Program: Computer System  
 Account Code: 15-4975

<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES:						1,500
4402	CONTRACT SERVICES	-	-	-	-	-	
	Web Redesign and Support	1,978	6,926	9,518	12,191	14,013	15,776
	IT Support	29,086	22,108	29,760	55,852	44,600	79,000
	Financial System Support	7,200	8,759	8,234	14,591	9,930	8,434
4820	VEHICLES	-	-	28,883	51,587	-	-
4821	MISC FIELD EQUIPMENT	-	-	-	18,089	-	-
4822	MISC OFFICE EQUIPMENT	-	-	1,404	17,479	6,000	1,000
4823	MISC COMPUTER	4,933	10,376	15,027	30,231	61,840	38,340
<b>SUBTOTAL</b>		<b>45,148</b>	<b>48,169</b>	<b>92,826</b>	<b>200,020</b>	<b>136,383</b>	<b>144,050</b>
<b>OTHER</b>							
4505	DEPRECIATION	49,481	40,148	38,188	42,965	38,000	44,000
<b>SUBTOTAL</b>		<b>49,481</b>	<b>40,148</b>	<b>38,188</b>	<b>42,965</b>	<b>38,000</b>	<b>44,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>94,629</b>	<b>88,317</b>	<b>131,014</b>	<b>242,985</b>	<b>174,383</b>	<b>188,050</b>

Actual FY 10-11	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Adopted Budget FY 14-15	Revised Budget FY 14-15	Proposed Budget FY 15-16
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**Department: Finance Department**  
**Program: Lease Payments**  
**Account Code 15-4970 and 4975**

<b>OTHER</b>							
4402	CONTRACT SERVICES	-					
	Rental Payments -						
4970-4432	Copier/Printer/Fax/Scanner	12,752	46,245	44,802	61,466	42,000	44,340
4970-4432	Fire Engines, Vehicles & Computer Equipment - Suntrust	52,158	61,921	58,950	43,704	49,183	49,183
4970-4501	Fire Engines, Vehicles & Computer Equipment - Zion Principal		-	-	3,178	2,749	2,846
4970-4502	Fire Engines, Vehicles & Computer Equipment - Zion Interest		-	-	284	173	75
4975-4432	Police Vehicles & Computer Equipment - Suntrust		9,253	-	6,531	7,349	7,349
4970-4501	Police Vehicles & Computer Equipment - Zion Principal		-	-	10,811	9,350	9,682
4970-4502	Police Vehicles & Computer Equipment - Zion Interest		-	-	966	588	256
4116-4402	CAD/RMS System		23,880	23,884	24,000	24,000	24,000
4970-4502	Public Works Street Sweeper & Other Equipment - Zion Interest		-	-	4,060	2,471	1,077
4970-4501	Public Works Street Sweeper & Other Equipment - Zion Principal		54,607	53,167	45,411	39,276	40,670
<b>SUBTOTAL</b>		<b>64,909</b>	<b>195,906</b>	<b>180,803</b>	<b>200,410</b>	<b>177,139</b>	<b>179,479</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>64,909</b>	<b>195,906</b>	<b>180,803</b>	<b>200,410</b>	<b>177,139</b>	<b>179,479</b>

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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 (of which the General Fund will advance \$1,000,00); 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 2015-16 through 2019-20											
Dept	Funding Source	Project Name	Account #	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20	Total		
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	850,000	-	-	-	-	850,000		
PW	General Fund	Sidewalk Replacement	01-5530-4915	75,000	-	-	-	-	75,000		
PW	Measure A	Culvert Repair Grant Street	01-5520-4915	800,000	-	-	-	-	800,000		
PW	Measure A	Road to Feige Tank	01-5523-4915	130,000	-	-	-	-	130,000		
PW	Deutsch Proceeds	Monhoff & Recreation Improvements	01-5503	130,000	-	-	-	-	130,000		
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	1,923	-	-	-	-	1,923		
PW	General Fund	Community Pool Facility	01-5451-4915	18,577	-	-	-	-	18,577		
PW	Wastewater Connection Fees	Pine Street Lift Station	13-5328-4915	330,000	-	-	-	-	330,000		
PW	Wastewater Connection Fees	Sewer Systems Assmt & Master Plan	13-5437-4915	100,000	-	-	-	-	100,000		
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452	5,000	5,000	-	-	-	10,000		
PW	Wastewater Connection Fees	Effluent Disposal Improvements	13-5493	100,000	-	-	-	-	100,000		
PW	Wastewater Connection Fees	New Effluent Storage Pond	13-5518	530,000	-	-	-	-	530,000		
PW	Recycled Water Grant	New Effluent Storage Pond	13-5518	750,000	-	-	-	-	750,000		

**Major Capital Projects**  
**Summary of Proposed Projects**  
**Fiscal Years 2015-16 through 2019-20**

Dept	Funding Source	Project Name	Account #	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20	Total
PW	Wastewater Connection Fees	Inflow & Infiltration Improvements	13-5483-4915	120,000	120,000				240,000
PW	Wastewater Connection Fees	E Washington Sewer Trunk Line	13-5527-4915	50,000	-	-	-	-	50,000
PW	Wastewater Connection Fees	Geothermal Water Meters per CDO	13-5533-4915	125,000	125,000				250,000
PW	Wastewater Connection Fees	WWTP Upgrades for CDO Compliance	13-5534-4915	230,000	448,000				678,000
PW	CDPH-SDW Grant	NBA Pump Station (Dwyer)	12-5418-4905	200,000	-				200,000
PW	Water Connection Fees	Polybutylene Service Replacement	12-5416	-	125,000	75,111			200,111
PW	Measure A	Bypass Structure	12-5426	1,000,000	-				1,000,000
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
PW	Water Connection Fees	Water Valve Replacement	12-5513-4915	15,000	15,000				30,000
PW	Water Connection Fees	Cross-Connection Survey	12-5528	37,000	39,000	41,000	43,000	45,000	205,000
PW	Water Connection Fees	Feige Tank THM Abatement	12-5529	15,000	-				15,000
PW	Water Connection Fees	Myrtle St Water Main Replacements	12-5532-4915	11,000	-				11,000
P&B	General Fund	Fairway Path Extension	01-5521-4905	150,000	-				150,000
PW	MTC Grant	Bicycle Pedestrian	25-4994-4915	124,500	-				124,500
PW	MTC Grant	Cedar St Crosswalks	25-5535-4915	80,000	-				80,000



**Major Capital Projects**  
**Summary of Proposed Projects**  
**Fiscal Years 2015-16 through 2019-20**

Dept	Funding Source	Project Name	Account #	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20	Total
PW	MTC Grant	Brannan St Crosswalks	25-5536-4915	80,000	-	-	-	-	80,000
PW	MTC Grant	Foothill/Petrified Forest Traffic Signal	25-5537-4915	150,000	-	-	-	-	150,000
PW	MTC Grant	Berry Street Bridge Replacement	25-5518-4905	2,784,600	-	-	-	-	2,784,600
			TOTAL	8,992,600	952,000	116,111	43,000	45,000	10,148,711

**Major Capital Projects**  
 Summary of Proposed Projects  
 Fiscal Years 2015-16 through 2019-20

Dept	Funding Source	Project Name	Account #	Proposed 2015-16	2016-17	2017-18	2018-19	2019-20	Total
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FUNDING SOURCE	FUND #	2015-16	2016-17	2017-18	2018-19	2019-20	Total
General Fund	01	1,093,577	-	-	-	-	1,093,577
Wastewater	13	1,590,000	698,000	-	-	-	2,288,000
Water	12	78,000	254,000	116,111	43,000	-	491,111
DIF- Public Safety	40	-	-	-	-	45,000	45,000
Measure A	12	1,930,000	-	-	-	-	1,930,000
CDPH - SDW Grant	12	200,000	-	-	-	-	200,000
Deutsch Proceeds	01	131,923	-	-	-	-	131,923
MTC Grant	25	3,219,100	-	-	-	-	3,219,100
Recycled Water Grant	13	750,000	-	-	-	-	750,000
<b>TOTAL</b>		<b>8,992,600</b>	<b>952,000</b>	<b>116,111</b>	<b>43,000</b>	<b>45,000</b>	<b>10,148,711</b>

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

**Summary of Proposed Projects  
Fiscal Year 2015-16 through 2019-2020**

Proj Type	Project Name	Funding Source	Proposed Budget 2015-16	2016-17	2017-18	2018-19	2019-2020	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	Office 365 Cloud	Equipment Replacement Fund	16,500					16,500	15-4975-4823
Repl	Computers	Equipment Replacement Fund	12,000					12,000	15-4975-4823
Repl	Firesafe File Cabinets (2)	Equipment Replacement Fund	8,000					8,000	15-4970-4822
Repl	Anti Virus Network Mgmt 47 users- subscription	Equipment Replacement Fund	5,500					5,500	15-4975-4823
Repl	Flow Meter	Wastewater	5,000					5,000	03-4142-4821
Repl	Refrigerated Composite Sampler	Wastewater	8,000					8,000	03-4142-4821
Repl	Sewer Hydro - 1994	Wastewater	56,000					56,000	03-4141-4821
Repl	MSA- Self Contained Breathing Appartus	Equipment Replacement Fund	76,350					76,350	15-4970-4821
Repl	Interview Room Recording and camera Replacement	Equipment Replacement Fund	10,000					10,000	15-4970-4822
<b>TOTAL</b>			<b>332,489</b>	-	-	-	-	<b>332,489</b>	

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

**Summary of Proposed Projects**

**Fiscal Year 2015-16 through 2019-2020**

<b>Proj Type</b>	<b>Project Name</b>	<b>Funding Source</b>	<b>Proposed Budget 2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-2020</b>	<b>TOTAL</b>	<b>Account #</b>
		Equipment Replacement Fund	182,957	-	-	-		<b>182,957</b>	
		Wastewater Connection Fees	69,000	-	-	-		<b>69,000</b>	
		General Fund	80,532	-	-	-		<b>80,532</b>	
		<b>TOTAL</b>	<b>332,489</b>	-	-	-	-	<b>332,489</b>	

**Debt Schedule**  
FY 2015-16

	Original Issue Amount	Balance 7/1/2015	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2016
<b>WATER FUND</b>						
CSCDA Water Revenue Bonds 2005D Issue Date: 11/8/2005 Principal Payments Due 10/1 2.75 to 4.625%/ 120% 'October 2037	\$ 5,290,000	\$ 3,835,000	\$ 185,000	\$ 169,111	\$ 354,111	\$ 3,650,000
USDA 2011 COP Issue Date: 2009 Principal Payments Due 07/12 2.5%/\$148,237 ** Principal varies based on drawdowns	\$ 3,750,000	\$ 3,032,852	\$ 60,000	\$ 75,071	\$ 135,071	\$ 2,972,852
USDA 2008 COP (USDA Water Loan) Principal Payments Due 03/1 4.375% / \$134,619 'March 1, 2048	\$ 2,511,170	\$ 1,831,556	\$ 33,000	\$ 80,131	\$ 113,131	\$ 1,798,556
<b>TOTAL WATER DEBT</b>	<b>\$ 11,551,170</b>	<b>\$ 8,699,408</b>	<b>\$ 278,000</b>	<b>\$ 324,313</b>	<b>\$ 602,313</b>	<b>\$ 8,421,408</b>
<b>WWTP FUND</b>						
CSCDA Wastewater Revenue Bonds 2001B Issued Date 7/30/2001 Principal payments Due 10/1 3.25 to 5.125%/120% 'October 2032	\$ 3,500,000	\$ 2,545,000	\$ 100,000	\$ 125,068	\$ 225,068	\$ 2,445,000
SWRCB-SR Loan Payments Due 10/30 2.6% 'October 30, 2023	\$ 5,609,999	\$ 2,884,951	\$ 288,582	\$ -	\$ 288,582	\$ 2,596,369
USDA Wastewater Loan Issue Date 5/18/2005 Principal payments Due 05/1 4.25%/105,837 'May 1, 2045	\$ 2,028,500	\$ 1,784,100	\$ 30,400	\$ 75,824	\$ 106,224	\$ 1,753,700
<b>TOTAL WWTP DEBT</b>	<b>\$ 11,138,499</b>	<b>\$ 7,214,051</b>	<b>\$ 418,982</b>	<b>\$ 200,892</b>	<b>\$ 619,874</b>	<b>\$ 6,795,069</b>
<b>EQUIPMENT REPLACEMENT FUND</b>						
SUN TRUST LEASES (1) Fire Truck & Vehicles (2) Water/Sewer Vehicles 4.35% 'March 1, 2018	\$ 641,900	\$ 157,399	\$ 50,226	\$ 6,307	\$ 56,532	\$ 107,174
<b>TOTAL EQUIPMENT FUND</b>	<b>\$ 741,900</b>	<b>\$ 157,399</b>	<b>\$ 50,226</b>	<b>\$ 6,307</b>	<b>\$ 56,532</b>	<b>\$ 107,174</b>
<b>GENERAL LONG TERM DEBT ACCOUNT GROUP</b>						
Lease Payable - Zion 4.65% 'July 15, 2016	\$ 248,460	\$ 53,198	\$ 53,198	\$ 1,409	\$ 54,607	\$ (0)
Lease Payable-West America Pool, Fire, recreation, public works 4.95% 'February 1, 2028	\$ 4,674,000	\$ 4,051,358	\$ 228,559	\$ 197,748	\$ 426,307	\$ 3,822,799
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 4,922,460</b>	<b>\$ 4,104,557</b>	<b>\$ 281,757</b>	<b>\$ 199,157</b>	<b>\$ 480,914</b>	<b>\$ 3,822,799</b>
<b>GRAND TOTAL</b>	<b>\$ 28,354,029</b>	<b>\$ 20,175,416</b>	<b>\$ 1,028,965</b>	<b>\$ 730,668</b>	<b>\$ 1,759,633</b>	<b>\$ 19,146,451</b>

**Non-Represented Employees**  
**Salary Schedule FY 15-16**

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$153,831	\$153,831
Administrative Analyst/Deputy City Clerk	14	\$55,632	\$67,621
Administrative Services Director	24	\$90,623	\$110,152
Aquatics/Recreation Manager	20	\$74,528	\$90,589
Associate Civil Engineer	22	\$82,193	\$99,906
Building Official	18	\$67,626	\$82,200
City Clerk	14	\$55,632	\$67,621
Community Resources Director	24	\$90,623	\$110,152
Executive Secretary	9	\$43,561	\$52,948
Fire Chief	24	\$90,623	\$110,152
Maintenance Superintendent	18.1	\$68,734	\$83,574
Planning and Building Manager	23	\$86,293	\$104,890
Planning and Building Director	24	\$90,623	\$110,152
Plant Superintendent	18.1	\$68,734	\$83,547
Police Chief	26	\$99,918	\$121,451
Police Lieutenant	23	\$86,293	\$104,890
Public Works Director/City Engineer	26	\$99,918	\$121,451
Senior Civil Engineer	23	\$86,293	\$104,890
Senior Planner	22	\$82,193	\$99,906

**Calistoga Police Officers Association (CPOA)**  
**Salary Schedule FY 15-16**

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	PO	\$59,712	\$72,552
Senior Police Officer	SPO	\$62,712	\$76,152
Sergeant	SGT	\$72,096	\$87,576
Dispatch Supervisor	DISPS	\$52,788	\$64,128
Dispatcher	DISP	\$47,952	\$58,332

**Calistoga Professional Firefighters Association (CPFA)**  
**Salary Schedule FY 15-16**

Position Title	Range	Annual Salary	
		Beginning	Ending
FireFighter		\$61,824	\$75,147



**Calistoga Public Employees Association (CPEA)**

**Salary Schedule FY 15-16**

Position Title	Range	Annual Salary	
		Beginning	Ending
Account Clerk	5	\$40,668	\$49,439
Administrative Secretary	8.2	\$48,036	\$58,388
Administrative Analyst	12	\$57,240	\$69,576
Administrative Service Technician	12.1	\$57,828	\$70,290
Assistant Planner	13.3	\$61,884	\$75,220
Associate Planner	14.4	\$65,604	\$79,742
Building Inspector	14	\$63,096	\$76,694
Emergency Program Coordinator/ Administrative	14	\$63,096	\$76,694
Maintenance Technician I	7	\$44,856	\$54,523
Maintenance Technician II	9	\$49,452	\$60,109
Maintenance Technician III	11.4	\$56,676	\$68,890
Plant Operator I	8	\$47,064	\$57,207
Plant Operator II	10.2	\$52,968	\$64,383
Plant Operator III	12.3	\$58,968	\$71,676
Recreation Superintendent	17	\$73,032	\$88,771
Recreation Technician	7	\$44,856	\$54,523
Senior Account Clerk	9	\$49,452	\$60,109

**Non-Represented Part-Time Employees**  
**Salary Schedule FY 15-16**

Position Title	Hourly Salary Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
Account Clerk	\$19.55	\$20.53	\$21.56	\$22.64	\$23.77
Administrative Aide	\$9.00	\$9.45	\$9.92	\$10.42	\$10.94
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	\$23.06	\$24.22	\$25.43	\$26.70	\$28.03
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	\$12.00	\$12.60	\$13.23	\$13.89	\$14.58
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
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
Water Conservation Manager	\$23.80	\$25.00	\$26.25	\$27.56	\$28.94
Water Conservation Specialist	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23

## 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.

<b>GLOSSARY OF BUDGET TERMS</b>
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**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.

<b>GLOSSARY OF BUDGET TERMS</b>
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**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.

<b>GLOSSARY OF BUDGET TERMS</b>
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**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.

<b>GLOSSARY OF BUDGET TERMS</b>
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**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.



<b>GLOSSARY OF BUDGET TERMS</b>
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**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.

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

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

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

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

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

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

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

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

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

<b>GLOSSARY OF BUDGET TERMS</b>
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**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.

**RESOLUTION 2015-067**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, ADOPTING THE OPERATING AND CAPITAL BUDGETS FOR ALL FUNDS FOR FISCAL YEAR 2015/2016**

**WHEREAS**, the Calistoga Municipal Code requires the City Manager to prepare and submit an Annual Budget to the City Council for its approval; and

**WHEREAS**, it is good management practice to have comprehensive Operating and Capital Improvement Budgets to implement the various policies, programs and projects of the City Council, and the City Council has established a policy to review, adopt, and provide multiple updates to Fiscal Year (FY) Budgets; and

**WHEREAS**, the City Council reviewed preliminary FY 2015/2016 revenue, expenditure and capital budgets at one City Council workshop on May 14, 2015 and provided direction; and

**WHEREAS**, the City Council held a public hearing on the proposed budget on June 9, 2015 and received public comment and provided direction.

**NOW, THEREFORE BE IT RESOLVED** that the City Council of the City of Calistoga does hereby adopt Operating and Capital Budgets for all funds for Fiscal Year 2015/2016 as set forth in Exhibit A attached hereto.

**NOW, THEREFORE BE IT RESOLVED** that the City Council of the City of Calistoga does hereby adopt Operating and Capital Budgets for all funds except the Economic Vitality (Program No. 01- 4176) for Fiscal Year 2015/2016 as set forth in Exhibit A attached hereto.

**NOW THEREFORE BE IT FURTHER RESOLVED** that,

1. Funds are appropriated from various accounts for total expenditures by Department as summarized in Exhibit A, attached hereto.
2. Transfers between funds are authorized and reserve amounts are established as shown in Exhibit A, attached hereto.
3. The City Manager is authorized to approve budget changes between accounts within each Department and that any budget changes in the total budget of the Department, Capital Project or Fund requires City Council approval.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Calistoga at a regular meeting held this 16<sup>th</sup> day of June, by the following vote:

**AYES:** Vice Mayor Dunsford, Councilmembers Kraus and Barnes, and Mayor Canning

**NOES:** None

**ABSTAIN:** None

**ABSENT:** Councilmember Lopez-Ortega

  
CHRIS CANNING, Mayor

**ATTEST:**

  
KATHY FLAMMSON, City Clerk

**RESOLUTION 2015-074**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, ADJUSTING THE FISCAL YEAR 2015/2016 OPERATING BUDGET TO ADD THE ECONOMIC VITALITY PROGRAM NO. 01-4176 FUNDED IN THE AMOUNT OF \$356,915.00**

**WHEREAS**, on June 16, 2015 the City Council adopted Resolution No. 2015-067 the FY 2015/2016 Operating and Capital Budgets for the City of Calistoga without the Economic Vitality Program 01-4176; and

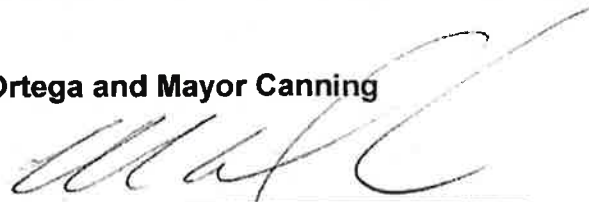
**WHEREAS**, in 2014, the City Council agreed to fund the Economic Vitality Program 01-4176 \$325,000, with a CPI increase in 2015 and 2016.

**WHEREAS**, it was determined by the City Council at its June 16, 2015 regular meeting that it is in the best interest of the City to fund the Economic Vitality Program No. 01-4176 in the amount of \$356,915.

**NOW, THEREFORE BE IT RESOLVED** that the City Council of the City of Calistoga does hereby adopt this resolution to adjust the Operating Budget for the General Fund to add the Economic Vitality Program No. 01-4176 in the amount of \$356,915 as set for in Exhibit A, attached hereto.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Calistoga at a regular meeting held this 16<sup>th</sup> day of June, 2015 by the following vote:

**AYES:** Councilmembers Kraus and Barnes and Vice Mayor Dunsford  
**NOES:** None  
**ABSTAIN:** None  
**ABSENT:** Councilmember Lopez-Ortega and Mayor Canning



**MICHAEL DUNSFORD, Vice Mayor**

**ATTEST:**

  
**KATHY FLAMSON, City Clerk**