

Actual FY 05-06	Actual FY 06-07	Adopted FY 07-08	Final FY 07-08	Adopted FY 08-09	Revised FY 08-09	Preliminary FY 09-10
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Sources and Uses Summary

Water Operations and Capital Improvements

Revenues							
Charges for Services	2,019,443	2,221,900	2,240,866	2,326,700	2,396,324	2,396,324	2,523,049
Connection Fees	317,201	226,485	520,000	43,300	160,669	292,419	290,855
Interest Earnings	40,486	13,741	20,000	15,000	10,000	20,000	20,000
Grants From Other Agencies	3,524	-	2,000,000	-	1,000,000	1,190,300	289,500
Debt & Lease Proceeds	5,290,000	41,000	6,490,150	2,511,170	4,000,000	5,819,000	12,000
Other Revenues	74,498	74,885	27,000	55,250	27,000	127,000	48,000
Total Revenues	7,745,152	2,578,011	11,298,016	4,951,420	7,593,993	9,845,043	3,183,404
Expenses							
Operations							
Water Distribution	397,370	421,270	444,450	415,825	493,850	511,250	501,250
Water Treatment	1,179,602	1,238,611	1,254,950	1,280,050	1,424,600	1,422,250	1,434,950
Water Conservation	13,513	16,046	79,750	18,900	38,450	31,850	35,350
Depreciation	227,206	256,011	226,100	245,550	226,100	226,100	226,100
Equipment	0	37,873	23,750	14,400	72,000	72,000	42,000
Total Operating Expenses	1,817,691	1,969,811	2,029,000	1,974,725	2,255,000	2,263,450	2,239,650
Special Projects	19,538	-	-	-	-	-	-
Capital Improvements							
Distribution Projects	3,829,202	392,627	5,918,400	480,139	1,414,000	1,194,000	5,371,000
Treatment Projects	12,702	27,888	960,000	157,900	1,486,850	1,413,650	145,500
Total Capital Improvements	3,841,904	420,515	6,878,400	638,039	2,900,850	2,607,650	5,516,500
Debt Payments							
Principal	3,646,000	155,000	165,600	151,419	174,749	182,295	210,948
Interest	141,627	215,626	337,116	245,454	320,539	320,375	470,381
Other Debt Related Costs	143,184	2,461	1,500	28,500	1,500	61,500	31,500
Total Debt Payments	3,930,811	373,087	504,216	425,373	496,788	564,170	712,829
Total Expenses	9,609,944	2,763,413	9,411,616	3,038,137	5,652,638	5,435,270	8,468,979
Net Surplus/Deficit	(1,864,792)	(185,402)	1,886,400	1,913,283	1,941,355	4,409,773	(5,285,575)
Net Other Adjustments/Transfers	227,206	256,011	226,100	245,550	226,100	226,100	226,100
Beginning Working Capital	590,757	(1,046,829)	1,432,010	(976,220)	1,182,613	1,182,613	5,818,486
Ending Working Capital	(1,046,829)	(976,220)	3,544,510	1,182,613	3,350,068	5,818,486	759,012
Working Capital Allocation							
Operating Reserve - 20% Goal	318,097	335,185	355,830	342,955	391,380	393,070	394,310
Required Debt Service Reserve	-	-	-	13,404	26,808	26,808	40,212
Operating & Capital Contingency	(1,364,926)	(1,311,405)	3,188,680	826,254	2,931,880	5,398,608	324,490
Working Capital Allocation	(1,046,829)	(976,220)	3,544,510	1,182,613	3,350,068	5,818,486	759,012

**Water and Wastewater Enterprises
Revenue Estimates
FY 08-09 and 09-10 Budgets**

	Actual FY 05-06	Actual FY 06-07	Adopted Estimate FY 07-08	Final Estimate FY 07-08	Adopted Estimate FY 08-09	Revised Estimate FY 08-09	Preliminary Estimate FY 09-10
Water Fund (02)							
RESIDENTIAL SALES							
3401 SINGLE RESIDENCE	499,464	582,458	554,153	594,400	612,187	612,187	644,561
3403 MULTI RESIDENCE	201,723	216,110	223,811	225,100	231,836	231,836	244,096
3405 MOBILE HOMES	147,919	160,882	164,115	156,600	161,286	161,286	169,815
3409 RESIDENTIAL METER CHARGES	416,007	444,515	461,862	445,600	458,934	458,934	483,204
	1,265,113	1,403,965	1,403,941	1,421,700	1,464,243	1,464,243	1,541,677
TRANSIENT SALES							
3410 TRANSIENT GENERAL	85,338	95,445	94,682	151,400	155,930	155,930	164,177
3412 SPAS	78,140	85,560	86,696	83,000	85,484	85,484	90,004
3414 CAMP GROUNDS	16,573	16,661	18,388	19,400	19,981	19,981	21,037
3416 BED & BREAKFAST	23,658	26,508	26,248	26,400	27,190	27,190	28,628
3419 TRANSIENT METER CHARGES	96,708	101,614	107,297	176,500	181,782	181,782	191,395
	300,417	325,788	333,311	456,700	470,366	470,366	495,241
COMMERCIAL SALES							
3420 COMMERCIAL GENERAL	42,376	48,790	47,016	43,850	45,162	45,162	47,550
3422 RESTAURANTS	50,525	56,086	56,057	53,900	55,513	55,513	58,449
3424 LAUNDRIES	10,661	11,105	11,828	10,750	11,072	11,072	11,657
3426 PUBLIC BUILDINGS	23,299	25,468	25,850	26,300	27,087	27,087	28,519
3428 MEDICAL CARE	40,712	33,901	45,170	36,400	37,489	37,489	39,472
3429 COMMERCIAL METER CHARGES	87,697	94,945	97,299	96,300	99,182	99,182	104,427
	255,270	270,295	283,220	267,500	275,505	275,505	290,074
INDUSTRIAL SALES							
3440 INDUSTRIAL GENERAL	198	484	220	500	515	515	542
3442 BOTTLING WORKS	124,510	141,498	138,143	103,600	106,700	106,700	112,343
3443 COMMERCIAL SOCIAL	22,100	25,832	24,520	22,700	23,379	23,379	24,616
3449 INDUSTRIAL METER CHARGES	51,835	54,038	57,511	54,000	55,616	55,616	58,557
	198,643	221,852	220,394	180,800	186,210	186,210	196,058
OTHER REVENUE							
3221 FINES	19,871	28,088	17,000	31,000	17,000	17,000	17,000
3230 Other Grants - Measure A						130,300	133,500
3251 INVESTMENT EARNINGS	40,486	13,741	10,000	15,000	10,000	10,000	10,000
3281 Sale of Property	1,799			250		100,000	
3282 Reimbursement for Services	26,981	35,918		7,350			
3289 OTHER REVENUE	2,331	1,379	10,000	16,650	10,000	10,000	10,000
3254 FEMA REIMBURSEMENT	18,200						
	109,668	79,126	37,000	70,250	37,000	267,300	170,500
Total Water	2,129,111	2,301,026	2,277,866	2,396,950	2,433,324	2,663,624	2,693,549
Water CIP (12)							
3225 State Grants							
3225 Federal USDA Grant			1,000,000	-	1,000,000	1,000,000	
3230 Other Grants	3,524		1,000,000	-		60,000	56,000
3251 Interest and Use of Property	-	-	10,000	-	10,000	10,000	10,000
3269 Impact Fee	317,201	226,485	520,000	43,300	160,669	292,419	290,855
3282 Reimbursement Revenue	5,316	9,500	-	-	-	-	21,000
Total Water CIP	326,041	235,985	2,530,000	43,300	1,170,669	1,362,419	377,855

Sources and Uses Water Operations Fund

	Actual FY 05-06	Actual FY 06-07	Adopted FY 07-08	Final FY 07-08	Adopted FY 08-09	Revised FY 08-09	Preliminary FY 09-10
Operating Revenues							
Charges for Services							
Residential Sales	1,265,113	1,403,965	1,403,941	1,421,700	1,464,243	1,464,243	1,541,677
Transient Sales	300,417	325,788	333,311	456,700	470,366	470,366	495,241
Commercial Sales	255,270	270,295	283,220	267,500	275,505	275,505	290,074
Industrial Sales	198,643	221,852	220,394	180,800	186,210	186,210	196,058
Other Revenues	67,383	65,385	27,000	55,000	27,000	27,000	27,000
Total Operating Revenues	2,086,826	2,287,285	2,267,866	2,381,700	2,423,324	2,423,324	2,550,049
Operating Expenses							
Water Distribution	397,370	421,270	444,450	415,825	493,850	511,250	501,250
Water Treatment	1,179,602	1,238,611	1,254,950	1,280,050	1,424,600	1,422,250	1,434,950
Water Conservation	13,513	16,046	79,750	18,900	38,450	31,850	35,350
Depreciation	227,206	256,011	226,100	245,550	226,100	226,100	226,100
Total Operating Expenditures	1,817,691	1,931,938	2,005,250	1,960,325	2,183,000	2,191,450	2,197,650
Net Operating Surplus/Deficit	269,135	355,347	262,616	421,375	240,324	231,874	352,399
Special Projects	(19,538)		-	-			-
Other Non Operating Sources Or (Uses)							
Interest Earnings	40,486	13,741	10,000	15,000	10,000	10,000	10,000
Sale of Property (Gain)	1,799			250		100,000	
Napa County Measure A Funding						130,300	133,500
Debt Proceeds (for Reserves and Costs)	3,460,000					60,000	
Equipment Lease		41,000				57,000	12,000
Residential Credits offset	(140,600)	(70,000)					
Debt Payments							
Cost of Issuance & Annual Fees	(143,184)	(2,461)	(1,500)	(28,500)	(1,500)	(61,500)	(31,500)
Loan Principal	(3,646,000)	(155,000)	(165,600)	(151,419)	(174,749)	(182,295)	(210,948)
Loan Interest	(141,627)	(215,626)	(337,116)	(245,454)	(320,539)	(320,375)	(470,381)
Equipment	-	(37,873)	(23,750)	(14,400)	(72,000)	(72,000)	(42,000)
Total Other Non Operating Activities	(569,126)	(426,219)	(517,966)	(424,523)	(558,788)	(278,870)	(599,329)
Transfers From or (To) Other Funds and Other Adjustments							
From Water CIP (12)	260,105	185,718	426,400	35,506	131,749	239,784	238,501
From General Fund (01)	140,600	70,000					
To General Fund (01)							
Add Back Non-Cash Depreciation	227,206	256,011	226,100	245,550	226,100	226,100	226,100
Net All Transfers	627,911	511,729	652,500	281,056	357,849	465,884	464,601
Net Fund Surplus or (Deficit)	308,381	440,857	397,150	277,908	39,384	418,888	217,671
Beginning Working Capital	(98,768)	209,614	523,106	650,471	928,379	928,379	1,347,267
Ending Working Capital	209,614	650,471	920,256	928,379	967,763	1,347,267	1,564,938
Working Capital Allocation to Reserves							
Operating Reserve - 20%	318,097	335,185	355,830	342,955	391,380	393,070	394,310
Required Debt Service Reserve				13,404	26,808	26,808	40,212
Operating Contingency	(108,483)	315,285	564,426	572,020	549,575	927,389	1,130,416
Working Capital Allocation	209,614	650,471	920,256	928,379	967,763	1,347,267	1,564,938

Actual FY 05-06	Actual FY 06-07	Adotped FY 07-08	Final FY 07-08	Adotped FY 08-09	Revised FY 08-09	Preliminary FY 09-10
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Public Works Water Enterprise Operations Program Summary

Programs	Actual FY 05-06	Actual FY 06-07	Adotped FY 07-08	Final FY 07-08	Adotped FY 08-09	Revised FY 08-09	Preliminary FY 09-10
02-4131 Water Distribution	510,973	539,040	552,550	536,375	601,950	619,350	609,350
02-4132 Water Treatment	1,293,205	1,376,852	1,372,950	1,405,050	1,542,600	1,540,250	1,552,950
02-4135 Water Conservation	13,513	16,046	79,750	18,900	38,450	31,850	35,350
Program Totals	1,817,691	1,931,938	2,005,250	1,960,325	2,183,000	2,191,450	2,197,650

Expenditures By Type	Actual FY 05-06	Actual FY 06-07	Adotped FY 07-08	Final FY 07-08	Adotped FY 08-09	Revised FY 08-09	Preliminary FY 09-10
Personnel Services	684,230	692,195	726,100	760,800	846,600	844,250	877,100
Services & Supplies	906,255	986,193	1,053,050	953,975	1,110,300	1,121,100	1,094,450
Other	-	29,911	-	19,450	-	-	-
Depreciation	227,206	226,100	226,100	226,100	226,100	226,100	226,100
Program Totals	1,817,691	1,934,399	2,005,250	1,960,325	2,183,000	2,191,450	2,197,650

Staff Allocation for FY 08-09 and 09-10

	Water Distribution	Water Treatment	Water Conservation	Total
Support Services				
City Manager	0.07	0.08		0.15
Administrative Secretary	0.05			0.05
Sr. Account Clerk	0.10	0.10		0.20
Account Clerk	0.15	0.15		0.30
Administrative Services Technician	0.10	0.10		0.20
Admin Services Director / City Treasurer	0.10	0.10		0.20
Total Support Services	0.57	0.53	-	1.10
Public Works				
Public Works Director	0.10	0.10		0.20
Administrative Analyst	0.20	0.15	0.10	0.45
Administrative Secretary	0.20	0.20		0.40
Senior Civil Engineer	0.20	0.05	0.05	0.30
Plant Superintendent		0.50		0.50
Plant Operator III		0.20		0.20
Plant Operator II		1.50		1.50
Plant Operator I [1]		0.75		0.75
Maintenance Superintendent	0.40			0.40
Maintenance Tech. III	0.50			0.50
Maintenance Tech. II	0.80			0.80
Maintenance Tech. I	0.40	0.40		0.80
Total Public Works	2.80	3.85	0.15	6.80
Total Water Operations	3.37	4.38	0.15	7.90

[1] Additional Plant Operator 1 position added in January 2009. Allocated .3 Pool Mntc, .35 Water Treatment and .35 Wastewater Treatment

Actual FY 05-06	Actual FY 06-07	Adopted FY 07-08	Final FY 07-08	Adopted FY 08-09	Revised FY 08-09	Preliminary FY 09-10
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Department: Public Works
Program: Water Distribution
Account Code: 02-4131

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	190,951	191,409	200,250	213,100	221,600	221,600	229,250
4302	OVERTIME	11,243	15,439	15,600	14,250	16,750	16,750	17,000
4303	BENEFITS	107,816	100,647	114,200	104,800	122,600	122,600	127,000
4309	SPECIAL PAY	6,846	7,348	7,400	8,350	8,550	8,550	8,900
SUBTOTAL		316,856	314,843	337,450	340,500	369,500	369,500	382,150
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	17,460	8,393	16,700	15,100	17,000	17,000	17,500
4402	CONTRACT SERVICES	26,361	44,806	33,000	15,700	42,000	66,000	40,000
4403	UTILITIES	331	2,882	1,150	400	2,000	2,000	2,100
4404	REPAIRS & MAINTENANCE	6,226	8,290	11,700	7,500	13,700	7,100	7,300
4405	TRAINING & SEMINARS: STAF	973	4,974	5,800	5,000	5,900	5,900	6,000
4408	UNIFORM ALLOWANCE	1,395	1,205	1,550	1,250	1,600	1,600	1,700
4415	POSTAGE & REPRODUCTION	-	41	350	50	400	400	400
4417	Fuel & Oil	2,422	3,505	2,600	2,300	2,800	2,800	3,000
4424	HEALTH & SAFETY	693	244	3,200	950	2,100	2,100	2,200
4428	METERS	8,057	12,122	10,000	5,000	12,000	12,000	13,000
4429	PHONE	2,186	2,228	2,650	2,175	2,700	2,700	2,800
4456	BAD DEBT EXPENSE	2,410	3,650	2,500	2,500	2,500	2,500	2,500
4650	TRAINING & SEMINARS: MGM	-	887	1,300	-	1,350	1,350	1,400
4510	EQUIP FUND RENTAL	12,000	13,200	14,500	17,400	18,300	18,300	19,200
SUBTOTAL		80,514	106,427	107,000	75,325	124,350	141,750	119,100
OTHER								
4505	DEPRECIATION	113,603	108,100	108,100	108,100	108,100	108,100	108,100
4820	Vehicles		6,706		12,450			
4821	Miscellaneous Field Equipment		2,964					
SUBTOTAL		113,603	117,770	108,100	120,550	108,100	108,100	108,100
TOTAL PROGRAM BUDGET		510,973	539,040	552,550	536,375	601,950	619,350	609,350

City of Calistoga

Fiscal Years 08-09 & 09-10 Budgets

Actual FY 05-06	Actual FY 06-07	Adopted FY 07-08	Final FY 07-08	Adopted FY 08-09	Revised FY 08-09	Preliminary FY 09-10
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Department: Public Works
 Program: Water Treatment
 Account Code: 02-4132

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	204,320	216,960	217,950	227,800	256,450	264,700	283,800
4302	OVERTIME	28,775	31,723	24,300	43,200	36,000	20,000	8,000
4303	BENEFITS	109,312	99,145	115,350	117,200	137,200	142,600	154,000
4309	SPECIAL PAY	11,454	13,478	14,600	15,000	30,300	30,300	31,500
SUBTOTAL		353,861	361,306	372,200	403,200	459,950	457,600	477,300
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	58,191	34,915	46,900	19,050	47,700	47,700	48,600
4402	CONTRACT SERVICES	37,336	33,225	29,850	35,600	52,200	52,200	32,750
4403	UTILITIES	48,950	51,199	54,300	58,400	59,500	59,500	60,200
4404	REPAIRS & MAINTENANCE	34,000	62,886	41,000	48,200	59,600	59,600	50,750
4405	TRAINING & SEMINARS: STAF	3,647	2,207	5,150	2,500	5,250	5,250	5,300
4408	UNIFORM ALLOWANCE	2,575	1,803	2,900	1,500	3,000	3,000	3,100
4413	TAXES & FEES	1,515	1,598	1,850	1,750	1,900	1,900	2,000
4415	POSTAGE & REPRODUCTION	5,237	6,985	5,500	7,100	7,300	7,300	7,400
4417	Fuel & Oil	2,919	2,794	3,150	4,600	5,050	5,050	5,200
4424	HEALTH & SAFETY	98	150	1,200	800	1,250	1,250	1,300
4429	PHONE	5,179	5,279	5,500	5,350	5,600	5,600	5,700
4430	DUES & SUBSCRIPTIONS	1,784	1,129	1,900	600	1,950	1,950	2,000
4431	FEES	16,572	16,052	18,500	43,900	26,000	26,000	32,000
4439	CENTRAL SERVICE CHARGE	54,200	75,000	78,500	78,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCV	535,098	560,683	562,100	540,800	575,300	575,300	586,800
4650	TRAINING & SEMINARS: MGM	40	50	950	-	950	950	950
4510	EQUIPMENT FUND RENTAL	18,400	21,350	23,500	28,200	29,600	29,600	31,100
SUBTOTAL		825,741	877,305	882,750	876,850	964,650	964,650	957,650
OTHER								
4505	DEPRECIATION	113,603	118,000	118,000	118,000	118,000	118,000	118,000
4820	Vehicles				2,000			
4821	Miscellaneous Field Equipment		5,548					
4821	Miscellaneous Office Equipment		11,358		5,000			
4823	Computer Equipment		3,335					
SUBTOTAL		113,603	138,241	118,000	125,000	118,000	118,000	118,000
TOTAL PROGRAM BUDGET		1,293,205	1,376,852	1,372,950	1,405,050	1,542,600	1,540,250	1,552,950

City of Calistoga

Fiscal Years 08-09 & 09-10 Budgets

	Actual FY 05-06	Actual FY 06-07	Adopted FY 07-08	Final FY 07-08	Adopted FY 08-09	Revised FY 08-09	Preliminary FY 09-10
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Department: Public Works
 Program: Water Conservation
 Account Code: 02-4135

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	9,266	10,740	10,950	11,200	11,400	11,400	11,750
4303	BENEFITS	4,247	5,306	5,500	5,900	5,750	5,750	5,900
SUBTOTAL		13,513	16,046	16,450	17,100	17,150	17,150	17,650
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES			4,200		4,300	4,300	4,300
4402	CONTRACT SERVICES			13,400		13,600		
4405	TRAINING & SEMINARS			2,100		2,150	2,150	2,150
4415	POSTAGE & REPRODUCTION			1,200		1,250	1,250	1,250
4808	Water Use Efficiency - Toilet Replacement							
	Commercial			8,563				
	Transient			4,911				
	Residential			23,176				
	Washer Rebate Program				1,800		2,000	5,000
4499	CONTINGENCY			5,750			5,000	5,000
SUBTOTAL		0	0	63,300	1,800	21,300	14,700	17,700
TOTAL PROGRAM BUDGET		13,513	16,046	79,750	18,900	38,450	31,850	35,350

Actual FY 05-06	Actual FY 06-07	Adopted FY 07-08	Final FY 07-08	Adopted FY 08-09	Revised FY 08-09	Preliminary FY 09-10
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Department: **Public Works**
 Program: **Debt Service**
 Account Code: **02-4430**

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	143,184	2,461	1,500	28,500	1,500	61,500	31,500
4430	4501 Principal	3,646,000	155,000	165,600	151,419	174,749	182,295	210,948
4430	4502 Interest	141,627	215,626	337,116	245,454	320,539	320,375	470,381
SUBTOTAL		3,930,811	373,087	504,216	425,373	496,788	564,170	712,829
TOTAL PROGRAM BUDGET		3,930,811	373,087	504,216	425,373	496,788	564,170	712,829