

City of Calistoga Budget



**Fiscal Year
2016-17**

**Operating & Capital
Improvement Budgets**

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June 21, 2016

Honorable Mayor and Council Members:

I am pleased to present the City of Calistoga's Fiscal Year 2016-17 Budget for your consideration. This final budget represents months of your concerted, difficult challenge to balance available resources with community expectations. To do this, the City utilizes realistic and conservative projections for both revenues and expenditures. This budget also maintains General Fund reserves of 66.8% as of June 30, 2017. This is significantly higher than the Council objective to maintain at least at 50% fund balance reserve by FY 2018-19. The Water, Wastewater and Special Funds budgets are also included in this document.

Budget Process

The City has broad responsibilities to maintain public health and welfare and has adopted both vision and mission statements which influence policies that assist with the implementation of these responsibilities

The Council has determined that vision and mission statements clearly communicate the Council's role 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." Additionally, the Council has identified seven (7) specific goals to ensure the vision and mission of the City is not merely a lofty dream, but rather an achievable vision of what our community might become.

The goals of the City of Calistoga are as follows:

- Maintain and enhance the economic vitality of the community and the financial stability of the City
- Offer excellent professional services to all customers
- Establish, improve and maintain City infrastructure
- Create an environmentally sustainable community
- Enhance Calistoga's small town character by making it attractive and safe
- Expand and improve recreational facilities
- Address the community's housing needs

With the Council's guidance and leadership, staff is able to take vision, mission and goals and translate into work activities. Staff utilizes this policy direction and incorporates specific activities into the FY 2016-17 Budget.

In order to accomplish all of these policies, the City may enter into formal and informal agreement with various government agencies, private companies, non-profit and community organizations. These agreements form strategic partnerships which allow the City to improve program and service delivery.

The City practices an ongoing budget process which calls for multiple reviews and updates during the fiscal year. Each fall, a financial update is prepared and presented to the City Council. In February, a mid-year financial update is presented. Finally 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.

Budget Summary

Staff has long approached budgeting with strong emphasis on realistic projections of revenue and operating expenses to ensure the adopted budget is 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 remains sound. Staff will continue these practices with this budget and estimated projections for the future.

The FY 2016-17 General Fund Budget can be summarized as follows:

- Revenues are estimated at \$10,848,384. This amount takes into account economic conditions and known actions which may affect revenues. Revenues will decrease by \$19,691 or (0.2%) which excludes transfers-in.
- Operating expenditures are estimated at \$8,883,723 and reflect an increase of \$436,754 or 5.2% from the FY 2015-16 Revised Budget.
- FY 2016-17 is projected to end with fund balance reserves of \$5.9M or 66.8% of the Operating expenditures.

The FY 2016-17 budget generally reflects strategic improvements to service levels above what is currently provided. These service level improvements include:

- Addition of a Building Official position which enhances customer service within the Planning & Building Department
- Approximately \$100,000 to increase salaries for part-time employees. This will ensure employee compensation remains competitive in a difficult labor market
- Additional funding for the Recreation Division to increase/improve program offerings to the community. The overall budget includes a 9.1% increase
- Includes salary recommendations identified in the Koff Study which tie employee salaries to local employment markets
- Additional funding for part-time firefighters to ensure existing service levels

The Capital Improvement Program (CIP) Budget includes significant infrastructure investments in our community. The total CIP is \$8,727,424 and represents 132% over FY 2015-16. This total CIP budget includes water, wastewater and special projects which are determined through the budget process and approved by City Council.

The FY 2016-17 General Fund Budget includes funding for significant investments citywide and several special projects identified by staff and Council. These projects include the following:

- Pavement Maintenance (\$957,750)
- Culvert Repair at Grant Street (\$425,000)
- Garnett Creek Bridge (\$5,000)
- GIS Survey (\$8,350)
- Directional Signage (\$28,000)
- Downtown Directory Signage (\$7,433)
- Access Facility and Sidewalk Improvements (\$75,000)
- Monhoff and Recreation Improvements (\$507,200)
- Improvements at the Public Works Corp Yard (\$112,200)
- Improvements at the Pool (\$70,000)
- Repairs and Improvements at the Community Center (\$200,000)
- HVAC Unit at Fire Station (\$11,000)
- Fairway Path extension (\$12,768)

For many years, the City's General Fund has provided transfers into the Water and Wastewater fund. There are several reasons for this, including: the combined loss of revenues due to the State II drought; the need to address much needed infrastructure improvements to the water and wastewater systems; ongoing and costly litigation against the City in relation to water rights; and the Cease and Desist Order mandated by the regional water board.

These factors present major challenges to the City and reduce available resources for other community purposes. While the Council approved water and wastewater rate increases in 2013, the existing rate structure does not meet current funding demands. Requiring new development to pay connection fees in advance has helped the City fund major capital projects but delays in the payment schedule of the Silver Rose project connection fees continue. 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, the City of Calistoga has not. The City is performing a water and wastewater rate analysis which will be brought to the community's attention for future consideration and public input.

Economic conditions

The City's major revenues are Transient Occupancy Tax (53.8%), Property Tax (12.2%) and Sales Tax (9.3%), which provides 75.3% of the Total General Fund operating revenues. Transient occupancy and sales taxes are primarily driven by tourism and are fairly sensitive to economic conditions. The economy has stabilized and the City has seen significant growth in tourism and associated revenues.

Property tax revenues are based on assessed valuation of property. With development of the resort projects, overall property valuation should rise. The assessor uses the 2015 information to set market values on recent sales for the 2016-17 tax roll.

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 currently working through the State Budget process.

General Fund Revenues

Total revenues are projected to be \$10.8 million which excludes transfers-in. This amount is 0.2% less from the prior fiscal year. Sales taxes are expected to increase by 2.2%. Transient occupancy tax is projected to be 4% more than the prior year, again, due to sustained increases in tourism-related activity.

General Fund Operating Expenditures

Operating expenditures are projected to be up \$436,754 from FY 2015-16 mid-year revised amounts due to increase in CalPERS employer rates, health insurance premiums, implementation of the Koff Salary and Compensation Study, and recruitment of a full-time building official.

CalPERS rates for first tier Safety employees is increasing by 2.92% and for first tier miscellaneous employees by 2.11% for FY 2016-17. 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 \$2,419,701 in capital Improvement projects for FY 2016-17. These projects include \$1,431,533 for streets, \$900,400 for building improvements and \$87,768 for sidewalk replacement and the Fairway Path extension.

General Fund Reserves

The Council has set an objective to have the General Fund reserve to be at least 50% of Operating Expenditures by FY 2018-19. For the following years the objective is to maintain the 50% operating reserves in the General Fund. Based on staff projections the objective will be met for FY 2016-17 at 66.8%. It is important to maintain reserves in anticipation of future capital project funding needs, increasing pension payments to CalPERS and to provide a safety net for future litigation against the City.

Water Enterprise Fund Overview

Water connection fees are a significant source of revenue for the water enterprise fund. The water enterprise fund has been anticipating connection fees related to the Silver Rose Project which may be used to complete particular projects or cover the debt service related to water projects. The delay in the Silver Rose project means there are insufficient funds to pay the entire debt service. Similarly, there are no funds available for many capital projects in the Water (and Wastewater) Capital Funds.

The Water Operations Enterprise Fund is anticipating an ending working capital balance of \$1,017,035 as of June 30, 2016. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a surplus balance of \$84,912 by June 30, 2017. Staff is recommending a transfer of \$302,716 from Water Operations to the Water Capital Fund to cover required capital improvement projects. The General Fund will set aside \$500,000 of reserves for any unforeseeable expense in the Enterprise Funds.

The Water Capital Fund is expected to end FY 2015-16 with a working capital of \$64,070. Based on activity during FY 2016-17, the Water Capital Fund will end FY 2016-17 with a balance of \$0. The City anticipates water connection fees from the Boys and Girls Club, Wappo Guest Accommodations and four (4) single family home developments in the amount of \$214,934. Measure A will provide funds in the amount of \$530,315 for the Bypass Structure and a Hazard Mitigation Grant will provide \$1,281,481 for the replacement of the Feige Tank which has reached its useful life span and does not meet current design criteria for seismic events.

Projects in the amount of \$2,263,957 recommended by the Public Works Department for the FY 2016-17 include the Pipeline-Myrtledale Kimball Main, Repair of Feige Tank, Cross Connection Survey, Mt. Washington Tank Stairway and the Bypass Structure in the Kimball Reservoir.

The Water Capital fund (CIP) will also cover debt service payments in the amount of \$134,559 for FY 2016-17, 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 FY 2016-17 (unless the Silver Rose project starts construction). The proposed FY 2016-17 Budget does not include any valve replacement or pump replacement and may present a challenge in operations.

At its goal setting meeting in March 2016 the City Council reiterated its objective to establish Water Fund reserves at a minimum of 20% within two fiscal years and increase the CIP reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$506,465; the combination of ending fund balances for the Water Operations Fund and the Water Capital Fund at FY 2016-17 is a surplus balance of \$84,912 *therefore not meeting the 20% objective.*

The Water Enterprise continues to face litigation from Debbie O'Gorman. This litigation is costly to defend and presents additional fiscal pressure on the General and Water Enterprise Funds.

Wastewater Enterprise Fund Overview

The Wastewater Operations Fund is expected to end FY 2015-16 with a working capital balance of \$749,241. The FY 2016-17 Budget projects an ending surplus balance of \$69,651. The Wastewater Capital Improvement Fund has insufficient funds to transfer \$695,121 to the Wastewater Operations fund to cover the annual debt service payments as has been done in prior years. The debt service payment will be covered by the Wastewater Operations Fund. Staff is recommending a transfer of \$225,722 from the Wastewater Operations Fund to the Wastewater Capital Fund to cover required capital improvement projects.

The Wastewater Capital Fund (CIP) is expected to end FY 2015-16 with a surplus balance of \$234,861. The City anticipates wastewater connection fees in the amount of \$443,617 for FY 2016-17. The Wastewater Capital Fund is expected to end FY 2016-17 with a balance of \$0.

Projects in the amount of \$1,280,000 have been recommended by the Public Works Department. They include funding replacement of the Pine Street Lift Station, Inflow and Infiltration Improvements, Geothermal Water Meter and Riverside Ponds River Restoration. A Hazard Mitigation Grant (HMG) is

anticipated to provide \$375,000 for the design and environmental review for reconstruction and lining of the Riverside Ponds and River Restoration project. Construction is anticipated in FY 2017-18 and will be funded by the HMG. The remaining projects will be covered through one-time impact fees and the transfer from the wastewater operations fund.

At its goal setting meeting in March 2016 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 reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$442,318; the combination of ending fund balances for the Wastewater Operations Fund and the Wastewater Capital Fund at FY 2016-17 is a surplus balance of \$69,651 *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 FY 2016-17 with a combined fund balance of \$9,210,337, an increase of \$635,991 from FY 2015-16. 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 have a surplus fund balance or a zero fund balance for FY 2016-17.

The Community Development Fund will fund \$48,541 for several housing programs, which include \$32,666 to Housing Authority of City of Napa; \$12,000 to Fair Housing Napa Valley; and \$3,875 to the Community Action of Napa Valley. This will bring the fund balance to \$210,270 in FY 2016-17 from \$229,236 in FY 2015-16 for the Community Development Fund.

The Metropolitan Transportation Commission will provide \$2,706,766 for a pedestrian/bike pathway and 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 annual Cloud and Citizenserve subscriptions, computers, parks and recreation software, upgrade to the business license module, anti-virus software, iPads, radar speed limit signs, aerator attachment for the JD tractor and a wood/limb chipper for the public works department for a total of \$214,607. 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 \$608,061 at the end of FY 2016-17 for unanticipated expenditures and reserves.

Development Impact Fees

The City is anticipating several private development projects will initiate or complete construction in FY 2016-17 and will bring development impact fees. These projects include Boys and Girls Club, Wappo Guest Accommodations and (4) single family residence homes. It is anticipated these projects will bring \$841,699 in one-time impact fees.

Conclusion

The City's FY 2016-17 Budget continues to present realistic projections of revenues and expenditures, and makes that information more readily available regarding City budgeting decisions and financial resources. The City is maintaining, and in some cases improving, its level of service in key areas following significant budget reductions in previous fiscal years. The City continues its 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 2016-17 Budget. First, the revenues of the water and wastewater enterprise funds do not adequately address the needs and demands of those utility systems. Should Council and staff continue transferring General Fund monies to the enterprise funds, then other activities and priorities will certainly be impacted. Also, the City has been forced to defend its water rights in a lawsuit that has already encumbered millions of dollars in public monies. Precious city resources are being used to defend water rights rather than spend those resources on improving public services and infrastructure. Lastly, the community continues its efforts to address a housing crisis. These risks will be monitored during the fiscal year and updates will be brought back to the City Council for consideration.

I would like to thank the City Council for providing focused, strategic policy direction and leadership throughout the budget development process. I also want to thank the Calistoga community providing timely feedback during the budget preparation process.

Sincerely,



Dylan Feik
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

Dylan Feik, 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 1st and ends on June 30th. 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 2016-17.

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 performed by this program as well reading over 3,000 water meters. The water treatment program operates

INTRODUCTION

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

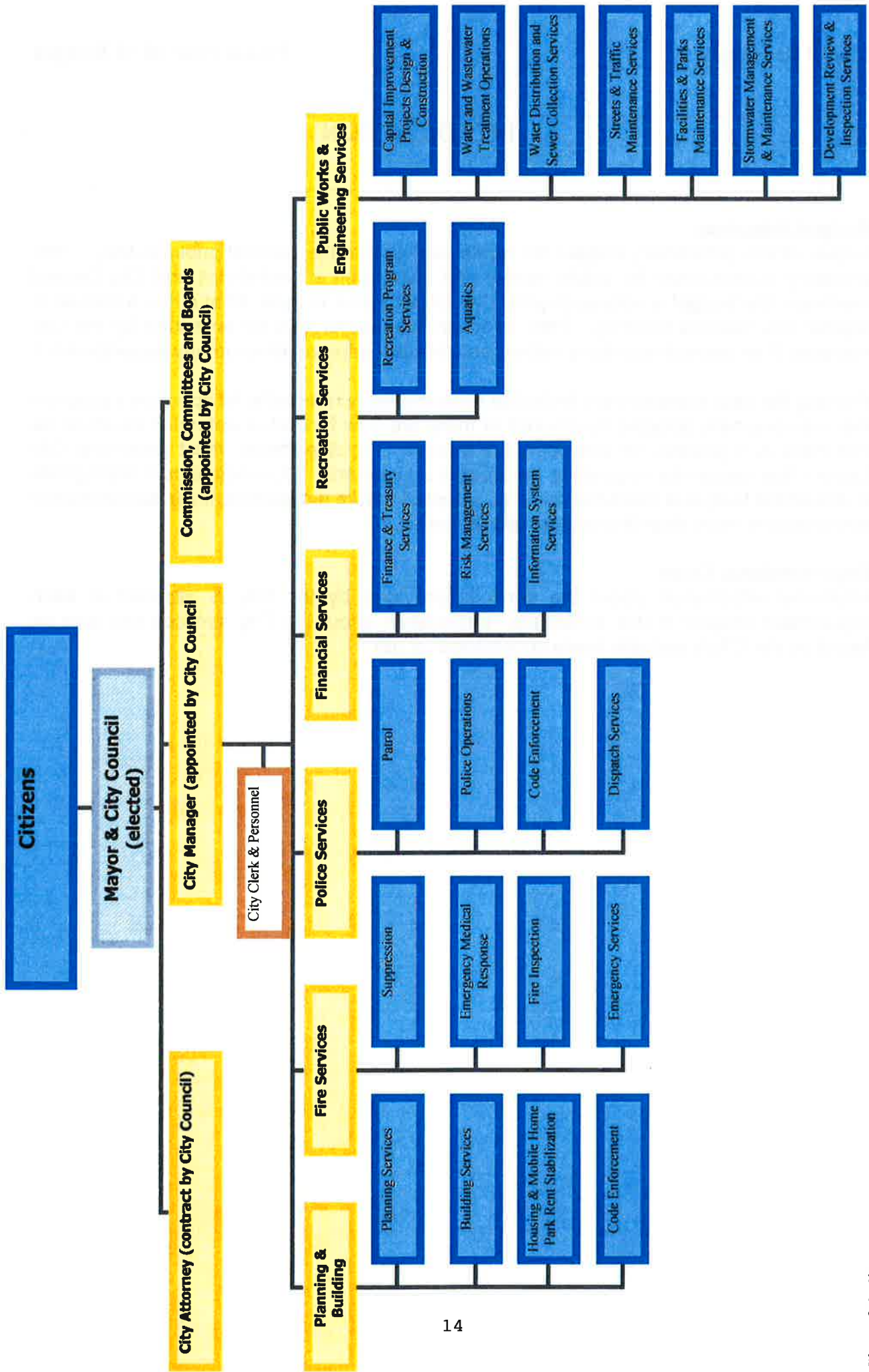
Budget Adoption

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).



<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2016-17</p>

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. 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.
4. Provide optimal City services in a sustainable manner.

Priority Projects

1. Increase General Fund reserves to 50% of budgeted expenditures within two fiscal years (50% by Fiscal Year 2018-19).
2. Adopt economic development measures and other incentives to promote beneficial new development, businesses and job growth.
3. Develop and adopt a long-term General Fund revenue, expenditure and capital improvement projects forecast.

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 and enhance 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.

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

<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2016-17</p>

higher-level activities and special projects, and reduce the need for additional employees.

2. Initiate department-specific strategic planning activities including development of department business plans and goals/objectives.
3. Evaluate and adjust staffing levels if appropriate to provide optimum service.
4. 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.

<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2016-17</p>

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.
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. Prepare a water supply contingency plan to address potential water needs during the drought and alternatives on how to address them.
7. Initiate the work program to address priority items related to the cease and desist orders.
8. Initiate clean-up of dumpsters located behind the Fire Station, including the surrounding area. Develop system with end users for ongoing maintenance.
9. Begin planning and design of a project to drain and line existing ponds to reduce underground flows into the Napa River.

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.

<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2016-17</p>

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.
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. Priority focus on working with CalFire and Napa Firewise to evaluate potential wildfire impacts, educate residents on minimizing wildfire damage, and prepare for post-fire recovery.
2. Work with local schools on youth gang and substance abuse issues and support the crime intervention activities of the Boys and Girls Club.
3. Adopt updated code enforcement regulations.
4. 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.
5. Implement the unreinforced masonry building ordinance to abate structures that could be hazardous during an earthquake.
6. Update Emergency Management Plan.

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.

<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2016-17</p>

4. Identify additional areas for the development of recreational facilities, including picnicking facilities.
5. Develop a plan to achieve year-round use of the Community Pool.

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.
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 use of the Community pool to meet the overall health and recreational needs of 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.

City Council Goals, Objectives & Priority Projects
Fiscal Year 2016-17

3. Support the “Rebuilding Calistoga” housing rehabilitation efforts by Calistoga Affordable Housing.
4. Implement the HOME residential rehabilitation loan program.
5. Identify sites and funding for a housing project which supports moderate income earners.

<h2 style="margin: 0;">Budget Summary</h2> <h3 style="margin: 0;">All Funds Summary</h3>
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	General Fund	Water Fund	Water Capital	WWTP Fund	WWTP Capital	Equip Replc	Special Revenue
Revenues	10,848,384	2,381,510	214,934	2,452,842	443,617	467,554	667,791
Expenditures	8,882,723	3,149,123	-	2,871,589	-	398,554	326,384
Net Surplus/Deficit	1,965,661	(767,613)	214,934	(418,747)	443,617	69,000	341,407
Other Sources	636,100	-	1,923,128	-	375,800	-	2,706,766
Capital Projects Expenses	(2,419,701)	-	(2,263,957)	-	(1,280,000)	-	(2,706,766)
Equipment Purchases	-	-	-	-	-	(158,075)	-
Debt Payments	(460,102)	(468,126)	(134,559)	(695,121)	-	(101,532)	(460,102)
Transfers In	195,883	106,332	302,716	-	225,722	115,532	960,102
Transfers Out	(591,532)	(302,716)	(106,332)	(225,722)	-	-	(205,416)
Advance to WWTP	-	-	-	-	-	-	-
Add non-cash Depreciation	-	500,000	-	660,000	-	203,000	-
Total Net Chg FY 16-17	(673,691)	(932,123)	(64,070)	(679,590)	(234,861)	127,925	635,991
Beg Fund Balance 07/01/16	6,604,825	1,017,035	64,070	749,241	234,861	480,135	8,574,345
End Fund Balance 06/30/17	5,931,134	84,912	-	69,651	-	608,060	9,210,336

Total City-Wide Fund Balances 07/01/16	17,724,512
Total City-Wide Fund Balances 06/30/17	15,904,093

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 2016-17 are projected to decrease by \$19,691 or .2% (excluding transfers in) from current estimates for FY 2015-16. The three main sources of revenue for the City include Transient Occupancy Tax, Property Tax and Sales tax. Property tax is projected to increase overall by 3.87% (see note below); sales tax increasing by 2.2% and transient occupancy tax increasing by 4.0%.

As a part of the 2004 State budget, the Legislature adopted a mechanism to fund the state's economic recovery bond program with a ¼ cent of sales tax. Under a mechanism known as the "Triple Flip" the local Bradley Burns Sales and Use Tax was reduced by ¼ cent. Also part of the 2004 State budget the Legislature adopted a swap of vehicle license fee (VLF) backfill revenue to cities and counties for a new allocation of ad valorem property tax revenue. The legislation included a permanent reduction of the VLF rate from 2% to .65%; the elimination of the \$4.4 billion VLF backfill from the State general fund and the; replacement for each City and County in FY 2004-05 of the lost VLF with a like amount of property tax; subsequent to the FY 2004-05 base year, each City's and County's property tax in lieu of VLF. VLF fees are shown under revenues from other agencies category.

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Revenue and Resource Estimates General Fund

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2014-15, an estimate of FY 2015-16 resources and projected FY 2016-17 revenues. The emphasis of this table is to provide a comparison between the FY 2015-16 revenues and resource estimate and FY 2016-17's projection.

Table 1 Resources By Category	FY 2014-15	FY 2015-16	Fy 2016-17	Increase/(Decrease)	
	Actual	Estimate	Proposed	\$	%
Property Tax	1,758,715	1,939,004	1,347,850	(591,154)	-30.5%
Sales Tax	953,927	1,000,000	1,022,000	22,000	2.2%
Transient Occupancy Tax	5,037,136	5,711,540	5,940,002	228,462	4.0%
Other Taxes	422,884	402,975	415,942	12,967	3.2%
Licenses and Permits	140,668	131,700	142,920	11,220	8.5%
Fines, Forfeitures & Penalties	51,192	27,300	26,300	(1,000)	-3.7%
Use of Money and Property	43,423	24,500	27,000	2,500	10.2%
Funds from Other Agencies & Grants	99,573	118,709	619,205	500,496	421.6%
Charges For Services	1,046,992	1,076,684	901,065	(175,619)	-16.3%
Other Revenue	140,613	435,663	406,100	(29,563)	-6.8%
Total Revenues by Category	9,695,123	10,868,075	10,848,384	(19,691)	-0.2%
Other Transfers In	899,720	260,591	195,883	(64,708)	-24.8%
Total General Fund Resources	10,594,843	11,128,666	11,044,267	(84,399)	-0.8%

In FY 2016-17, it is anticipated that General Fund operating revenues will decrease by .2% compared to FY 2015-16 estimates, while total General Fund resources (including transfers-in) will decrease by .8%. Transient Occupancy Tax will increase by 4.0%; property Tax is showing a decrease due to the closure of the triple flip and the re-entry of the motor vehicle license fee and those revenues now being shown under "funds from other agencies". Sales tax will increase by 2.2%.

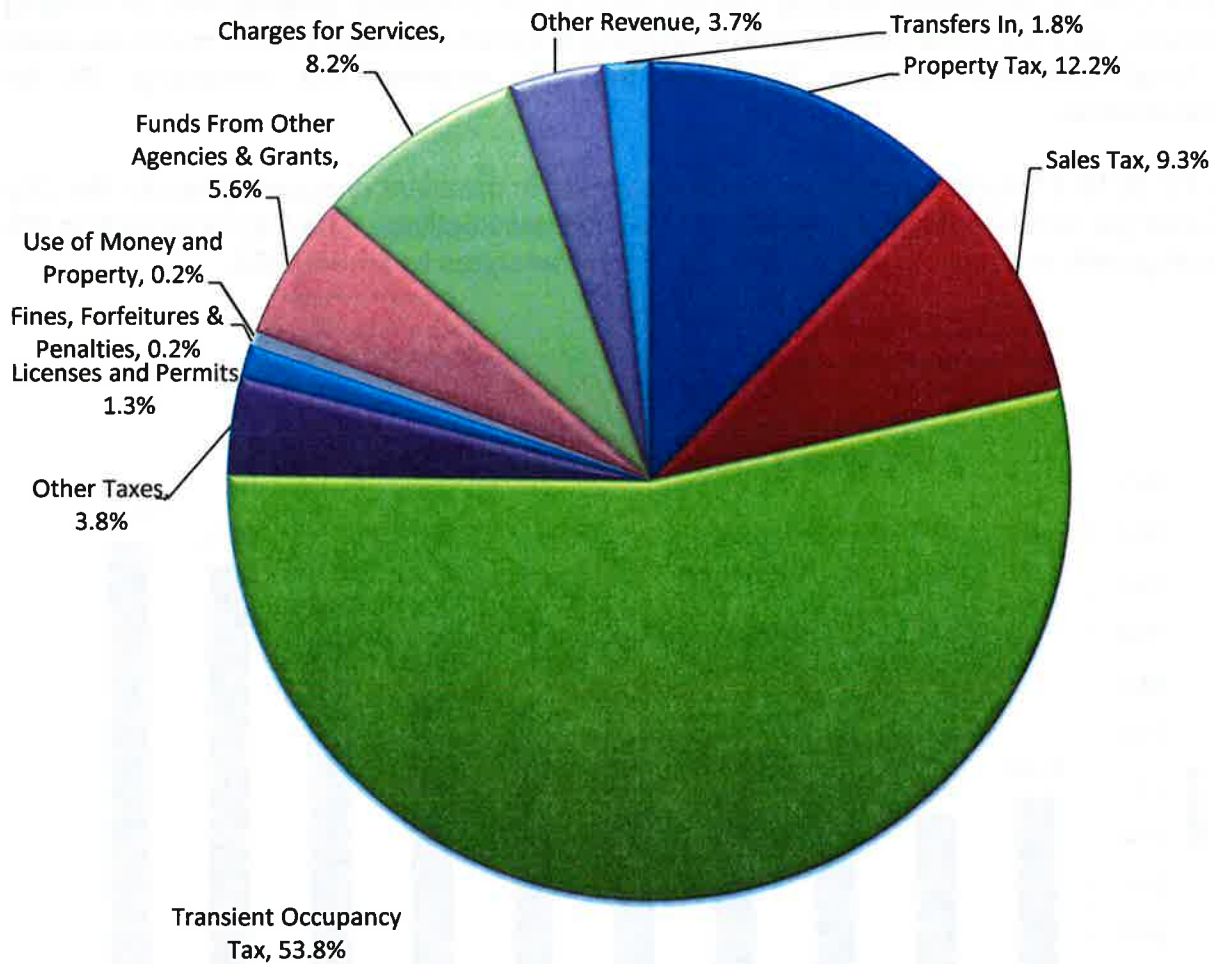
Table 2 summarizes and compares actual General Fund resources realized in FY 2014-15, the adopted FY 2015-16 Budget, and projected FY 2016-17 resources. The emphasis of this table is to provide a comparison between the FY 2015-16 revenue and resource budget and FY 2016-17's projection.

Table 1 Resources By Category	FY 2014-15	FY 2015-16	FY 2016-17	Increase/(Decrease)	
	Actual	Budget	Proposed	\$	%
Property Tax	1,758,715	1,879,597	1,347,850	(531,747)	-28.3%
Sales Tax	953,927	932,422	1,022,000	89,578	9.6%
Transient Occupancy Tax	5,037,136	5,311,540	5,940,002	628,462	11.8%
Other Taxes	422,884	348,400	415,942	67,542	19.4%
Licenses and Permits	140,668	131,700	142,920	11,220	8.5%
Fines, Forfeitures & Penalties	51,192	27,300	26,300	(1,000)	-3.7%
Use of Money and Property	43,423	24,500	27,000	2,500	10.2%
Funds from Other Agencies & Grants	99,573	79,171	619,205	540,034	682.1%
Charges For Services	1,046,992	774,100	901,065	126,965	16.4%
Other Revenue	140,613	30,000	406,100	376,100	1253.7%
Total Revenues by Category	9,695,123	9,538,730	10,848,384	1,309,654	13.7%
Other Transfers In	899,720	194,170	195,883	1,713	0.9%
Total General Fund Resources	10,594,843	9,732,900	11,044,267	1,311,367	13.5%

Revenue and Resource Estimates
General Fund

General Fund resources are anticipated to decrease overall by .2% from the FY 2015-16 budget. We will see an increase of 4.0% in transient occupancy tax, 8.5% in licenses and permits, 2.2% in sales tax; however staff is projecting decreases of 16.3% in charges for services.

The following chart illustrates the composition of the City's General Fund resources projected for FY 2016-17 at **\$11,044,267**.



Revenue Profiles

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

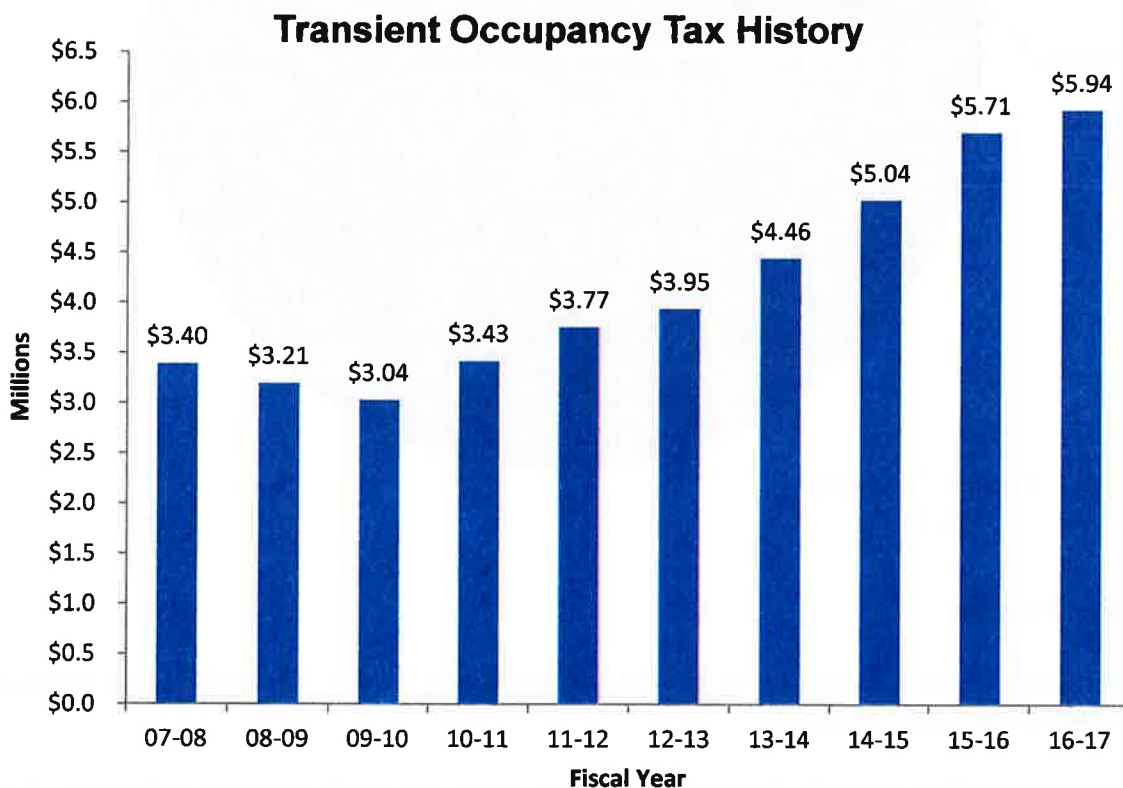
The revenue profiles provide background information on each revenue category. Trend information, including a 10-year graph, is also provided as well as a discussion of the future outlook for each category.

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 53.8% of all projected General Fund resources FY 16-17.

Transient Occupancy Tax has rebounded strongly from the recessionary bottom in FY 2008-09 and FY 2009-10. It is estimated for FY 16-17 the transient occupancy tax will increase by 4.0% from FY 15-16. The increase is partially due to 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 2016-17 Budget projects continued growth in transient occupancy tax for the City of Calistoga consistent with increases in local business activity. The City is projecting 4% overall growth in transient occupancy tax which translates to \$5,940,002.



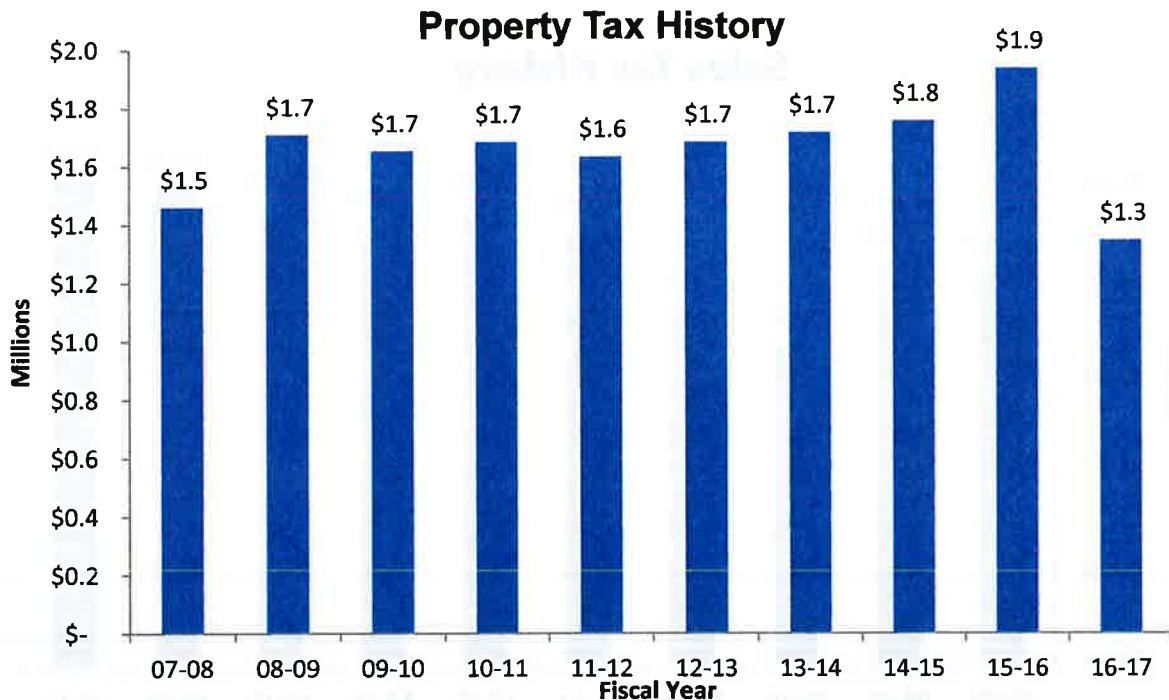
Revenue and Resource Estimates

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). For FY 16-17 VLF revenues are projected in funds from other agencies thereby reducing the amount of property tax in the graph below. 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 12.3% 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.



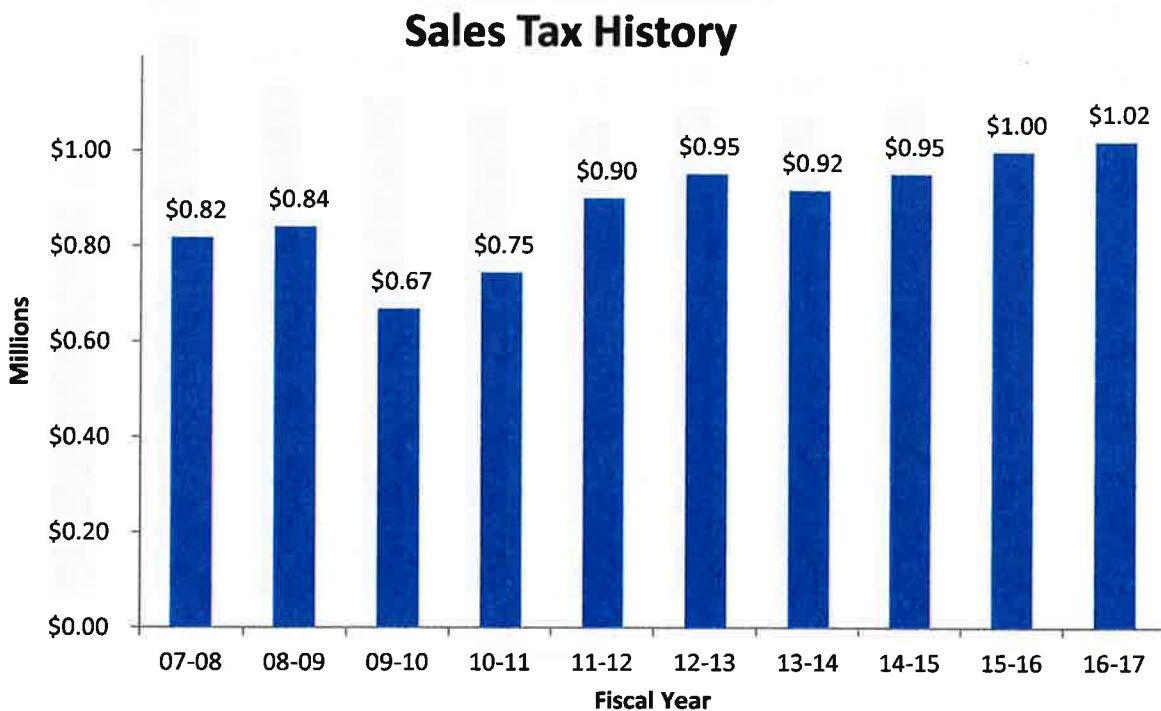
Revenue and Resource Estimates

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 9.3% 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 \$1,000,000 for FY 15-16. For FY 16-17 revenues are anticipated to increase by 2.2% when compared to FY 15-16.



Revenue and Resource Estimates

Other Taxes

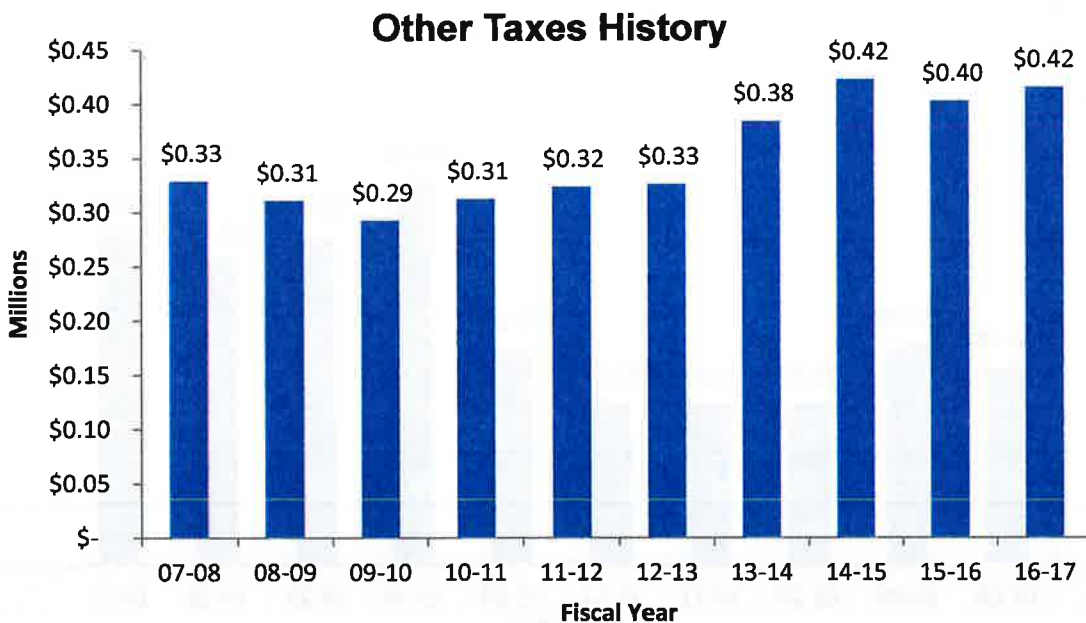
For the City of Calistoga other taxes include Franchise taxes, manufacturing taxes and business license taxes.

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 6% 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 16-17 other taxes are estimated at \$415,942 which is a 3.2% increase from FY 15-16 at \$402,975.



Revenue and Resource Estimates

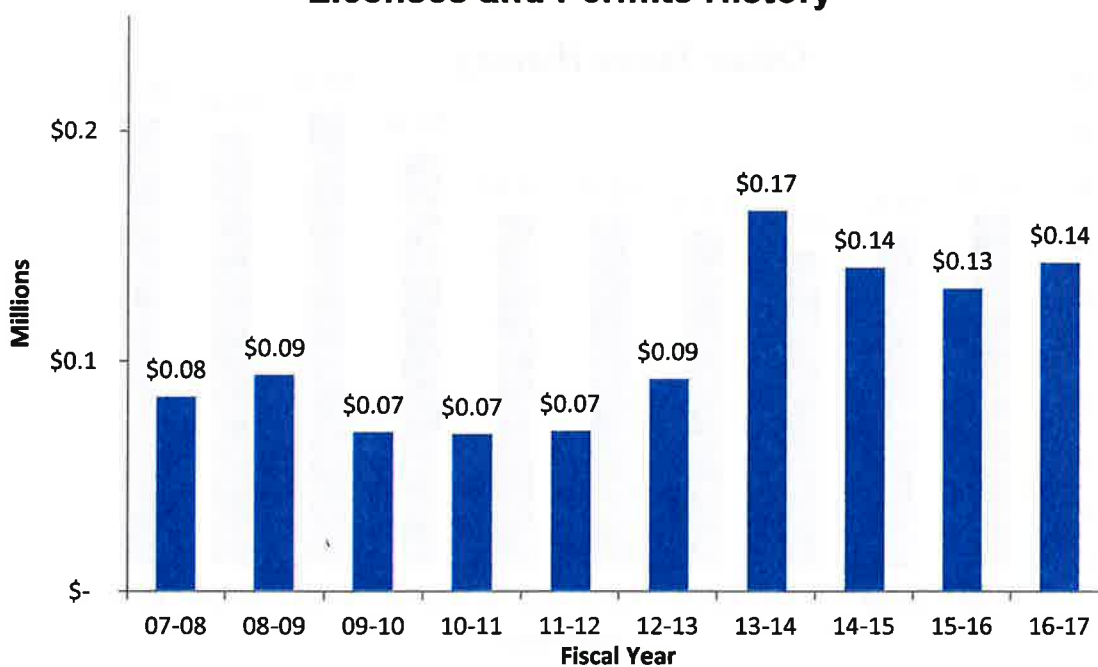
Licenses and Permits

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 1.3% 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 15-16 Budget projects revenues at \$131,700.

It is estimated for FY 16-17, licenses and permits will increase 8.5% from FY 15-16 due to anticipated Boys & Girls facility and single family homes. The FY 16-17 Budget projects revenues at \$142,920.

Licenses and Permits History



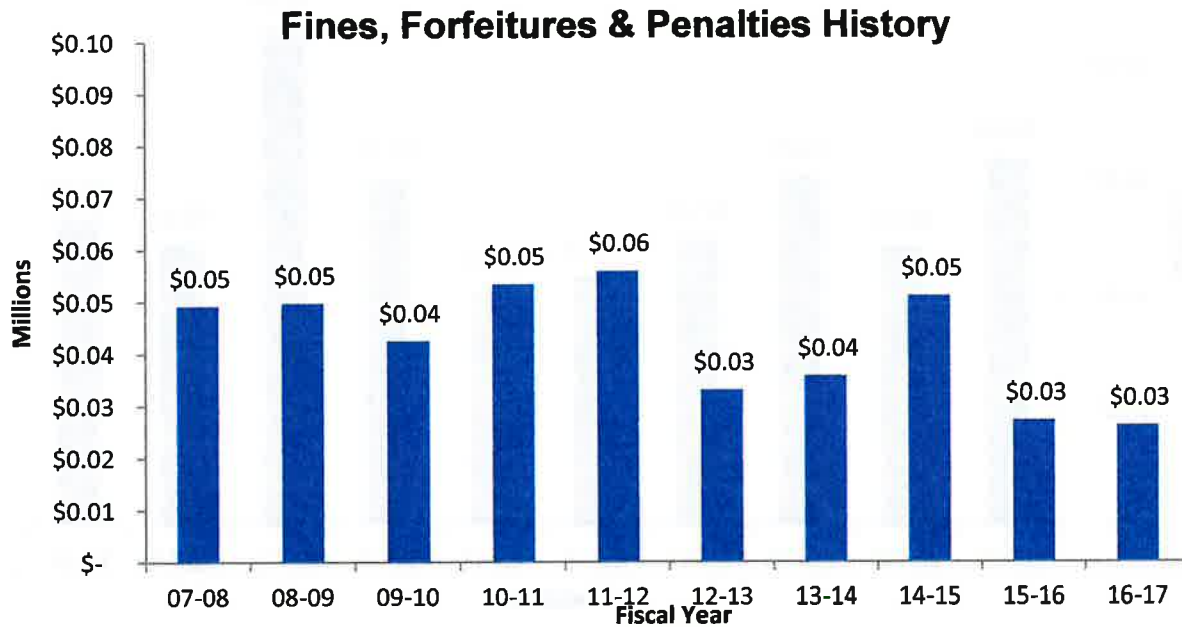
Revenue and Resource Estimates

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 .2% 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 15-16 are estimated to be 16.5% less than FY 14-15. Misdemeanor fines for FY 15-16 are estimated to be 2.8% less than FY 14-15. Delinquent Penalties for FY 15-16 are estimated to be 77.3% less than FY 14-15.

The City has projected Calistoga’s fines, forfeitures and penalties will decrease by 3.7% in FY 2016-17 to \$26,300 from \$27,300 in FY 2015-16.

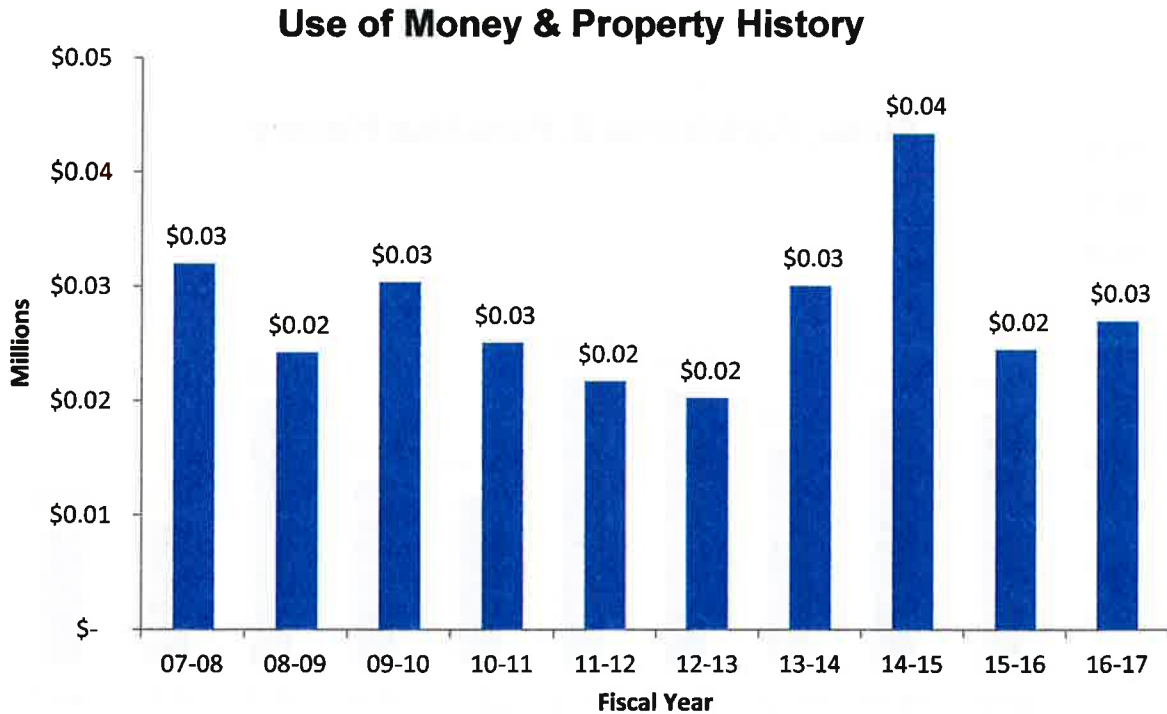


Revenue and Resource Estimates
Use of Money and Property

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, 2016 LAIF’s average monthly yield was .506%. City owned facilities are rented out to the community for special events throughout the year.

Use of money and property account for .2% 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 \$27,000 for FY 16-17 for the use of money and property.



Revenue and Resource Estimates

Funds from Other Agencies & Grants

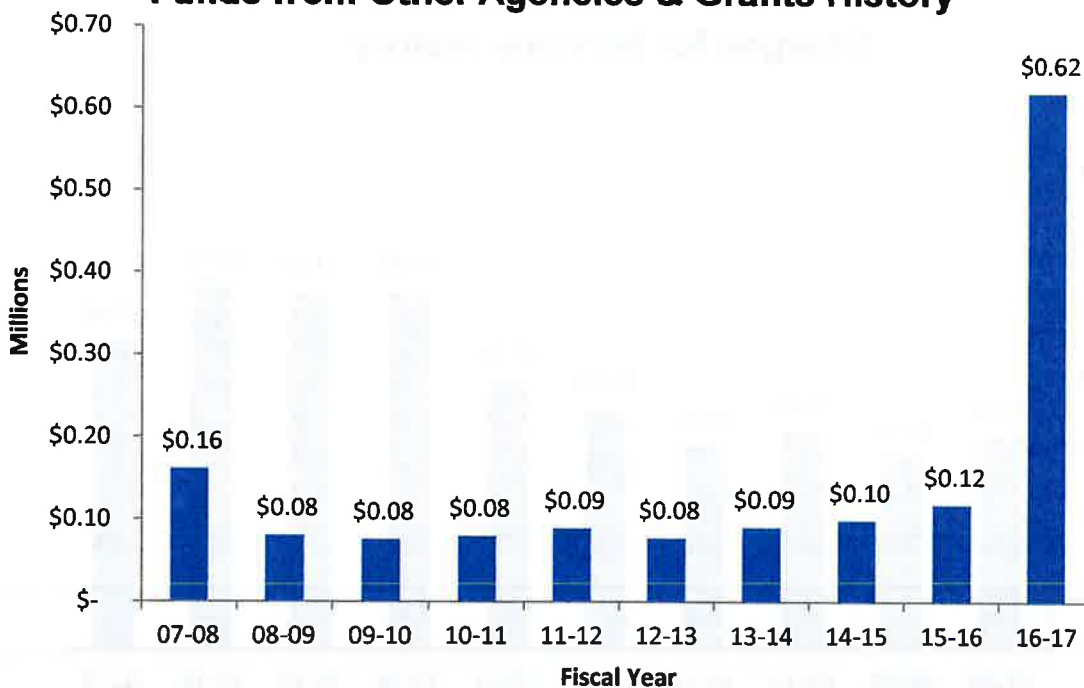
Funds from other agencies and grants category consists of funding from the State’s Public Safety Augmentation Fund, Motor Vehicle in-lieu fees, homeowner property tax exemptions and State grants for FY 16-17.

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. For FY 16-17 the VLF is back due to the triple flip closing out in FY 2015-16.

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

Funds from other agencies and grants will increase due to the VLF revenues. For FY 16-17 funds from the State Public Safety Augmentation to be received are \$67,191; \$541,514 from Motor Vehicle in-lieu fees; \$5,500 from Homeowner Property Tax Exemptions and State Grants of \$5,000 for a total estimated at \$619,205 when compared to FY 15-16 at \$118,709.

Funds from Other Agencies & Grants History



Revenue and Resource Estimates

Charges for Services

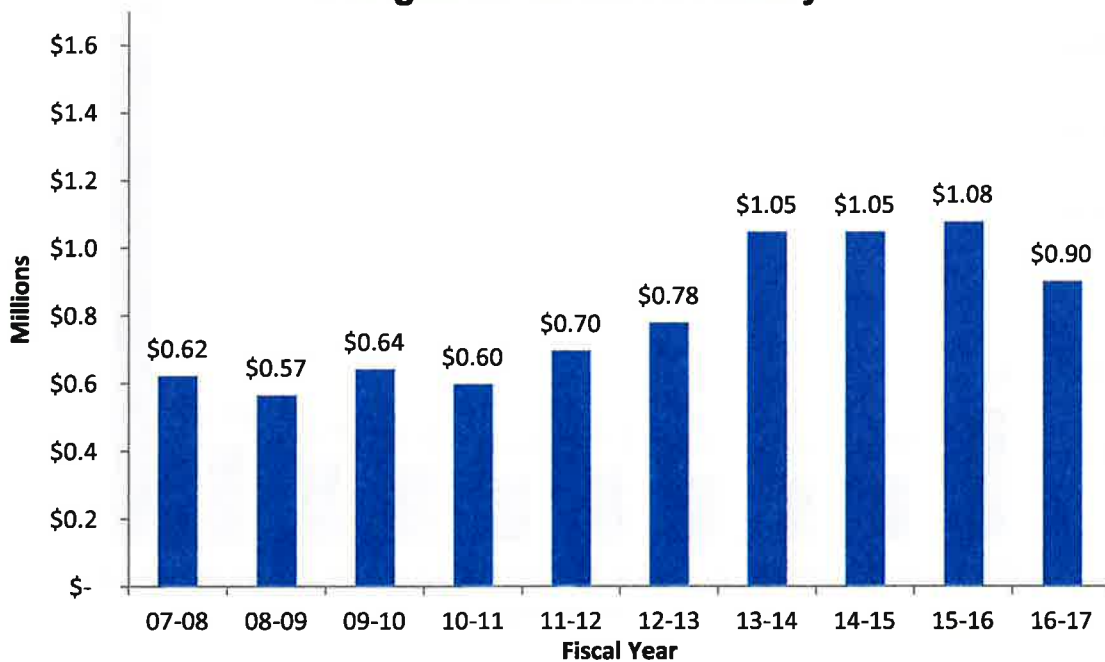
Charges for services revenue category consists primarily of fees for police services, fire services, planning services, public works services, community services recreational and community activities, plan check fees, reimbursement for services and central service overhead fees. Charges for Services 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 16-17, charges for services will decrease 16.3% from FY 15-16 primarily due to less development projects from the prior year. The FY 16-17 Budget projects revenues at \$901,065.

Charges for Services History



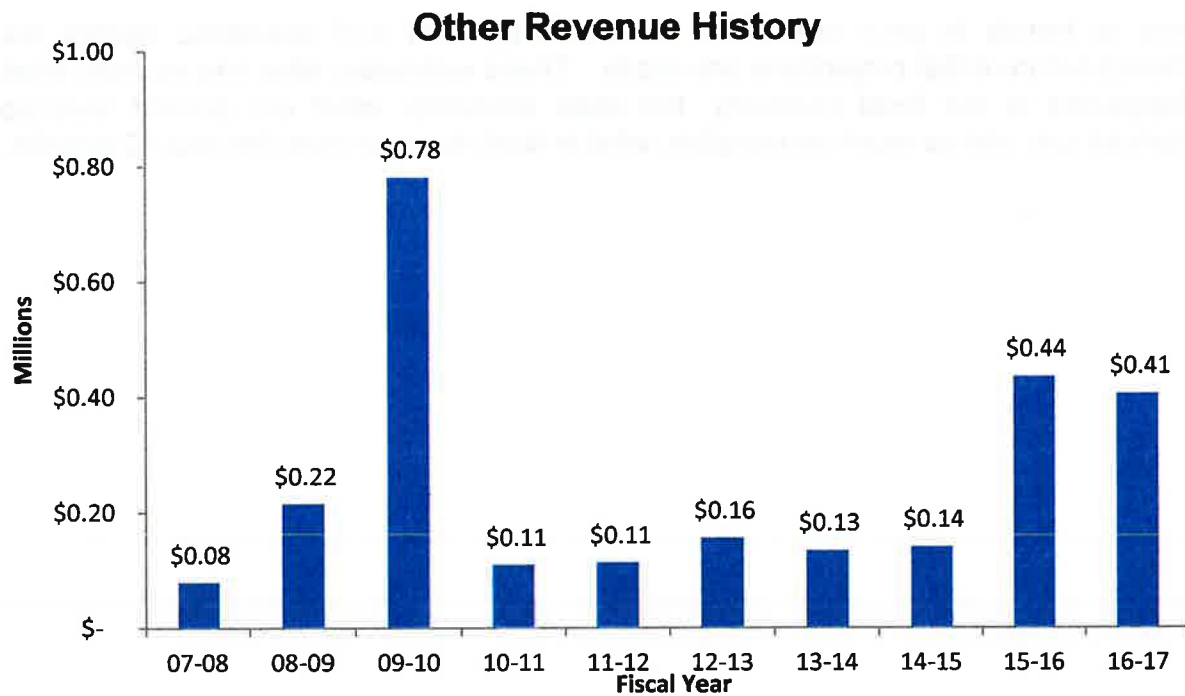
Revenue and Resource Estimates

Other Revenue

Other revenue category fees collected are fees for public records requests, Cal Card incentives for timely payments, Monhoff insurance reimbursements, 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 3.7% 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 6.8% in FY 2016-17. Other revenues will include reimbursements from Cal Card, Monhoff insurance reimbursements, Lexipol policy for fire and police, and PARSAC insurance premiums for a total of \$406,100.



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 2016-17, the overhead reimbursement transfer is estimated at \$195,883.

For FY 2016-17 the gas tax fund will contribute \$95,000 for street operations; police grant fund \$78,828 for front-line police operations; recreation fund \$6,000; mobile home park fund \$8,630 for staff time spent on inspections; housing fund \$2,825 for administration of loans; and the abandoned vehicle fund \$4,600 for police operations.

For FY 2016-17, the difference between ongoing revenues and ongoing expenditures is a surplus of approximately \$1,965,662 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.

Personnel and Staffing Full Time Personnel by Position

Position	Actuals FY 2014-2015	Final FY 2015-16	Adopted FY 2016-17
Administrative Analyst	1.00	1.00	0.00
Administrative Assistant	0.00	0.00	1.00
Administrative Secretary	1.00	1.00	0.00
Administrative Services Technician	1.00	1.00	2.00
Aquatics/Recreation Manager	1.00	0.00	0.00
Building Official	0.00	0.00	1.00
Chief of Police	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Manager	1.00	1.00	1.00
Code Enforcement Officer	0.00	1.00	1.00
Deputy Public Works Director	0.00	1.00	1.00
Director of Administrative Services	1.00	1.00	1.00
Director of Planning and Building	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00
Dispatcher	3.00	3.00	3.00
Dispatcher Supervisor	1.00	1.00	1.00
Executive Secretary to the City Manager	1.00	1.00	0.00
Executive Assistant to the City Manager	0.00	0.00	1.00
Fire Chief	1.00	1.00	1.00
Firefighter	3.00	3.00	3.00
Maintenance Superintendent	1.00	1.00	0.00
Maintenance Technician I	3.00	3.00	2.00
Maintenance Technician II	2.00	2.00	3.00
Maintenance Technician III	2.00	3.00	0.00
Plant Operator I	3.00	3.00	1.00
Plant Operator II	2.00	1.00	3.00
Plant Superintendent	1.00	1.00	1.00
Police Officer	7.00	8.00	8.00
Police Sergeant	2.00	2.00	2.00
Recreation Services Manager	0.00	1.00	1.00
Senior Account Clerk	1.00	1.00	0.00
Senior Accounting Assistant	0.00	0.00	1.00
Senior Civil Engineer	1.00	0.00	1.00
Senior Maintenance Technician	0.00	0.00	3.00
Senior Planner	1.00	1.00	1.00
Senior Plant Operator	0.00	0.00	1.00
Senior Police Officer	1.00	0.00	0.00
Total Full Time Funded Personnel by Position	46.00	47.00	49.00

Personnel and Staffing
Funded Personnel

Department	Actuals FY 2014-15	Final FY 2015-16	Adopted FY 2016-17
Administration	1.80	1.80	2.20
City Clerk	0.80	0.80	0.80
Finance	2.10	2.10	2.70
Planning & Building	2.50	2.50	3.50
Police	13.75	19.00	19.00
Fire	16.00	16.00	19.00
Public Works Administration	0.65	0.65	0.85
Public Works Streets	1.66	1.66	1.76
Public Works Parks	1.23	1.23	1.33
Public Works Pool	0.15	0.15	0.15
Public Works Maintenance	0.15	0.15	0.25
Public Works Government Buildings	1.45	1.45	1.55
Public Works Sharpsteen Museum	0.06	0.06	0.06
Recreation	7.00	7.00	7.00
Water Distribution	3.27	3.67	3.77
Water Treatment	2.94	3.08	3.18
Water Conservation	2.55	0.15	2.15
Sewer Collection	3.47	3.87	3.97
Sewer Treatment	3.47	4.68	4.78
Total Full Time Equivalent Funded	65.00	70.00	78.00

<p style="text-align: center;">Budget Summary General Fund Summary</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 2016-17 General Fund operating budget is based on resource projections and transfers in for a total of \$11,044,267. Departmental operating expenditures and transfers out are budgeted at \$9,934,357.

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 2016-17 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 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 2016-17 calls for a minimum 50% reserve in its General Fund by Fiscal Year 2018-19. Based on staff recommendations the City will end Fiscal Year with a fund balance of \$5,931,135 which

<p style="text-align: center;">Budget Summary General Fund Summary</p>
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is in excess of the 50% objective. Revenue resources of \$350,000 will be committed to Public Employees Retirement System (PERS) for the unfunded liability of approximately \$8,905,322 as of June 30, 2015 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 deferring capital projects and departments with lean operating budget. 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 Assistant. 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 \$191,974.

<p style="text-align: center;">Budget Summary General Fund Summary</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 \$9,934,357.

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 \$1,841,074.

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 \$1,436,109 and revenues of \$380,000.

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 \$2,684,573 and revenues of \$147,000.

<p style="text-align: center;">Budget Summary General Fund Summary</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 \$649,150 and revenues of \$293,131.

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 \$1,319,859 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 \$759,984 and revenues of \$103,100.

General Fund Resources

General Fund Revenues total \$10,848,384. In addition General Fund resources include transfers in of \$195,883 to offset the cost of City overhead support For FY 2016-17; the Gas tax fund will contribute \$95,000 for street operations; Police grant fund \$78,828 for front-line police operations; Recreation fund \$6,000 to offset recreational programs; Mobile home park fund \$8,630 for staff time spent on inspections; Housing fund \$2,825 for staff time administering home 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 \$11,044,267

RESOURCES

	<u>FY 14-15</u> <u>Actual</u>	<u>FY 15-16</u> <u>Adjusted</u>	<u>FY 16-17</u> <u>Projected</u>
<u>Revenues</u>			
Property Tax	\$ 1,758,715	\$ 1,939,004	\$ 1,347,850
Sales Tax	953,927	1,000,000	1,022,000
Transient Occupancy Tax	5,037,136	5,711,540	5,940,002
Other Taxes	422,884	402,975	415,942
Licenses and Permits	140,668	131,700	142,920
Fines, Forfeitures	51,192	27,300	26,300
Interest & Use of Property	43,423	24,500	27,000
Revenues from other Agencies	73,386	74,171	614,205
Grants- Operations	26,187	44,538	5,000
Charges for Services	1,046,992	1,076,684	901,065
Other Revenues	140,613	435,663	406,100
<i>Sub - Total General Fund Revenues</i>	\$ 9,695,123	\$ 10,868,075	\$ 10,848,384
<u>General Fund Transfers in (from)</u>			
Fund 21 (Gas Tax)	\$ 115,109	\$ 95,000	\$ 95,000
Fund 25 (MTC Grants)	-	5,481	-
Fund 40 (Public Safety)	33,459	-	-
Fund 41 (Police Grants)	85,268	34,033	78,828
Fund 87 (Recreation)	6,100	6,000	6,000
CPA Adjustments (Employee Benefits)	625,877	-	-
Fund 27 (Mobile Home Park- Administration)	7,520	10,460	8,630
Fund 38 (CDBG- Administration)	1,644	-	-
Fund 76 (Housing Trust)	-	2,667	-
Fund 78 (Affordable Housing Trust)	-	100,000	-
Fund 79 (Abandoned Vehicle)	4,600	4,600	4,600
Fund 39 (Community Development)	20,143	2,350	2,825
<i>Sub - Total General Fund Transfers In</i>	\$ 899,720	\$ 260,591	\$ 195,883
TOTAL GENERAL FUND RESOURCES	\$ 10,594,843	\$ 11,128,666	\$ 11,044,267

Budget Summary General Fund Summary
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General Fund Expenditures

General Fund expenditures are \$9,934,357.

APPROPRIATIONS

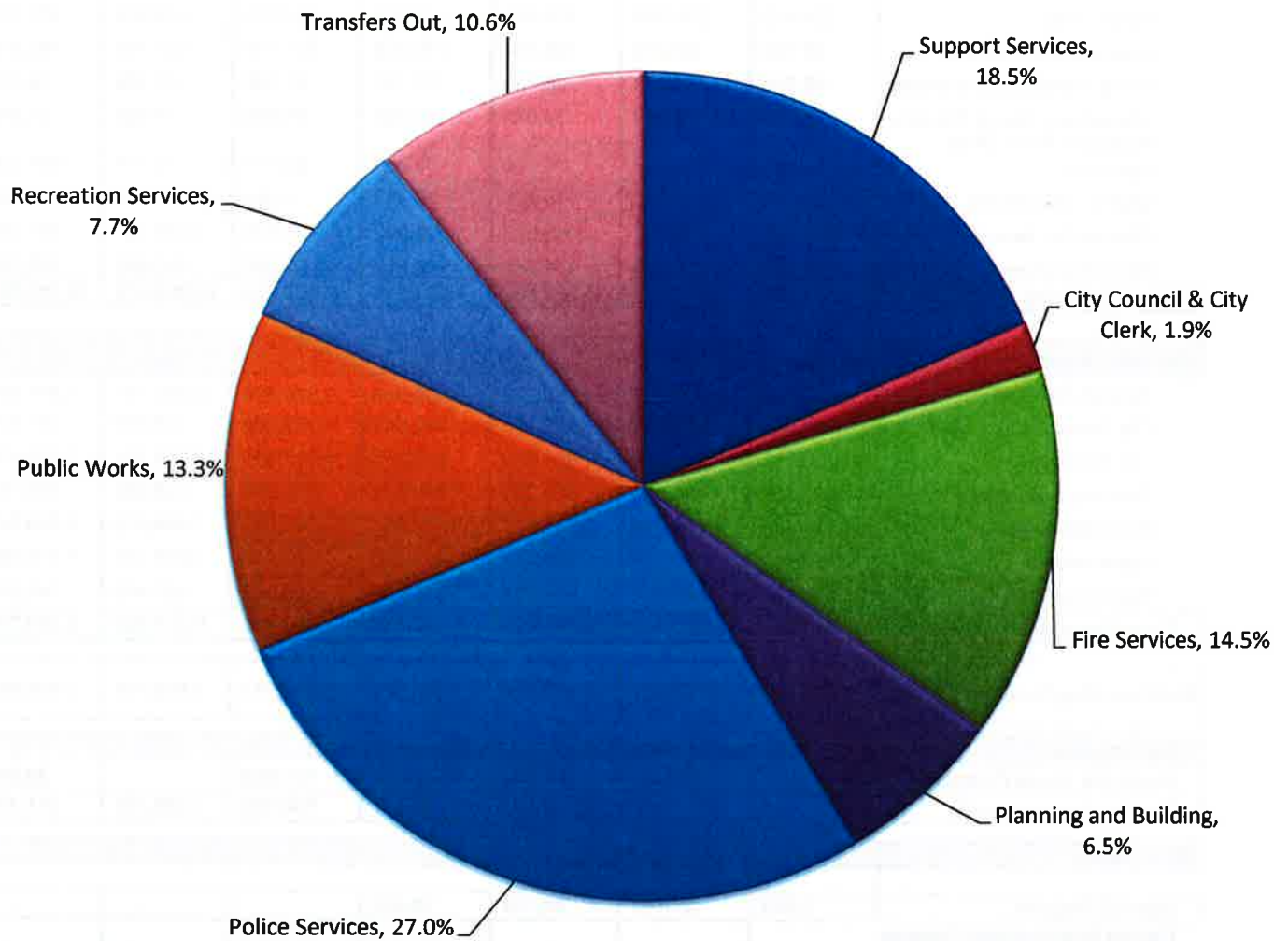
	FY 14-15	FY 15-16	FY 16-17
	<u>Actual</u>	<u>Adjusted</u>	<u>Projected</u>
<u>Operating Appropriations</u>			
City Council and City Clerk	\$ 135,411	\$ 143,839	\$ 191,974
Support services	1,650,988	2,231,737	1,841,074
Fire Services	968,396	1,308,211	1,436,109
Planning & Building	660,542	543,980	649,150
Police Services	2,239,981	2,454,616	2,684,573
Public Works	988,420	1,076,116	1,319,859
Recreation Services	<u>515,757</u>	<u>687,470</u>	<u>759,984</u>
<i>Total Operating Appropriations</i>	\$ 7,159,495	\$ 8,445,969	\$ 8,882,723
 <u>Operating Transfers Out (To)</u>			
MTC Grant Fund	\$ 10,890	\$ -	\$ -
Future Employee Benefits	650,000	500,000	500,000
Gas Tax	-	5,021	-
Wastewater Fund	-	166,823	-
Water Fund	109,400	79,400	-
Equipment Repl Fund	95,147	104,482	91,532
Affordable Housing	-	220,000	-
City Hall	-	21,513	-
Debt Service Fund	29,190	222,983	460,102
<i>Total Operating Transfers Out</i>	<u>\$ 894,627</u>	<u>\$ 1,320,222</u>	<u>\$ 1,051,634</u>
 TOTAL APPROPRIATIONS	 \$ 8,054,122	 \$ 9,766,191	 \$ 9,934,357
 AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS			 \$ 500,000
PROJECTED RESERVE FUND (AT YEAR END)			\$ 5,931,135

Operating Expenditures & Transfers Out

General Fund

General Fund expenditures are anticipated to increase from the FY 2015-16 budget by \$436,754 or 5.2%, (excluding transfers out) due primarily to increases in health insurance, deferred repairs and maintenance, implementation of the Koff Study and the increase in CalPERS rates.

The following chart illustrates the composition of the City's General Fund expenditures by department projected for FY 2016-17 at **\$9,934,357**.



General Fund
Sources and Uses

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
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Operating Revenues

Property Tax	1,635,425	1,685,766	1,718,854	1,758,715	1,879,597	1,939,004	1,347,850
Sales Tax	903,027	954,573	919,680	953,927	932,422	1,000,000	1,022,000
Transient Occupancy Tax	3,768,443	3,948,825	4,456,456	5,037,136	5,311,540	5,711,540	5,940,002
Other Taxes	323,873	326,308	384,488	422,884	348,400	402,975	415,942
Licenses and Permits	69,708	92,315	165,350	140,668	131,700	131,700	142,920
Fines, Forfeitures & Penalties	55,990	33,075	35,799	51,192	27,300	27,300	26,300
Interest and Use of Property	21,708	20,249	30,088	43,423	24,500	24,500	27,000
Revenues From Other Agencies	71,378	77,666	71,726	73,386	74,171	74,171	614,205
Grants - Operations	18,131	5,000	19,275	26,187	5,000	44,538	5,000
Charges for Services	695,639	778,797	1,046,620	1,046,992	774,100	1,076,684	901,065
Other Revenues	113,269	155,730	134,241	140,613	30,000	435,663	406,100
Total Operating Revenues	7,676,591	8,078,304	8,982,577	9,695,123	9,538,730	10,868,075	10,848,384

Operating Expenditures

Support Services	1,409,322	1,405,992	1,352,524	1,650,988	1,689,929	2,231,737	1,841,074
City Council & City Clerk	147,538	176,052	121,047	135,411	139,729	143,839	191,974
Fire Services	750,135	841,996	884,603	968,396	1,097,995	1,308,211	1,436,109
Planning & Building	395,209	414,531	659,254	660,542	487,949	543,980	649,150
Police Services	2,111,420	2,184,026	2,141,507	2,239,981	2,547,927	2,454,616	2,684,573
Public Works	850,384	872,239	907,873	988,420	1,128,240	1,076,116	1,319,859
Recreation Services	521,234	497,407	544,889	515,757	668,947	687,470	759,984
Total Operating Expenditures	6,185,242	6,392,243	6,611,697	7,159,495	7,760,716	8,445,969	8,882,723

Net Operating Surplus/ (Deficit)	1,491,349	1,686,061	2,370,880	2,535,628	1,778,014	2,422,106	1,965,662
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Other Sources

Deutsche Lease Financing	-	61,554	163,332	23,156	131,923	-	35,000
Grants - Improvements	-	-	15,690	48,937	930,000	1,138,326	601,100

Other Uses

Special Projects	3,963	21,643	68,734	14,450	-	-	-
Capital Improvement Projects							
Streets	-	-	23,606	78,146	1,780,000	1,730,576	1,431,533
Parks	-	-	4,974	-	-	-	-
Buildings	82,396	61,578	83,378	137,516	150,500	427,864	900,400
Other	13,412	5,874	65,787	72,466	225,000	80,042	87,768
Total Capital Projects	95,808	67,452	177,745	288,128	2,155,500	2,238,482	2,419,701

General Fund
Sources and Uses

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Transfers From or (To) Other Funds							
Gas Tax Fund	95,000	95,000	95,000	115,109	89,979	89,979	95,000
Public Safety Fund	1,440	-	55,285	33,459	-	-	-
Police Grants Fund	120,093	79,619	105,809	85,268	76,033	34,033	78,828
Recreation Donations	2,061	6,100	8,000	6,100	6,000	6,000	6,000
Mobile Home Park Fund	5,407	11,000	8,985	7,520	7,520	10,460	8,630
MTC Grants Fund	-	44,691	11,937	(10,890)	-	5,481	-
CDBG Fund	-	-	1,123	1,644	-	-	-
Housing Fund	-	-	-	-	2,667	2,667	2,825
Affordable Housing	-	-	-	-	-	(220,000)	-
Affordable Housing	-	-	-	-	-	100,000	-
City Hall Fund	-	-	-	-	-	(21,513)	-
Abandoned Vehicle Fund	6,900	4,600	4,600	4,600	4,600	4,600	4,600
Adj. YE (Adj Trnsfrs- Auditors)	-	41,723	707,317	625,877	-	-	-
Advance to WWTP Capital	-	-	-	-	(1,000,000)	(166,823)	-
Water Conservation Program	-	-	-	(30,000)	-	-	-
Water Operations	-	-	(79,400)	(79,400)	(79,400)	(79,400)	-
Equipment Fund	-	-	(200,000)	(95,147)	(80,532)	(104,482)	(91,532)
Public Emp Retirement System	-	(50,000)	(50,000)	(500,000)	(350,000)	(350,000)	(350,000)
GASB 45 Retiree Benefits	-	(50,000)	(50,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Development Fund	53,455	90,141	104,142	20,143	2,350	2,350	-
Debt Service Fund	(699,483)	(424,056)	(29,190)	-	(138,678)	(222,983)	(460,102)
Net All Transfers	(724,381)	(446,097)	693,608	34,283	(1,609,461)	(1,059,631)	(855,751)
Net Fund Surplus or (Deficit)	629,254	1,212,423	2,997,032	2,339,426	(925,024)	262,319	(673,691)
Beginning Fund Balance	16,911	646,165	1,858,588	4,855,620	5,986,535	6,342,506	6,604,825
Less Committed Funds Retiree Benefits				(852,540)			
Ending Fund Balance	646,165	1,858,588	4,855,620	6,342,506	5,061,511	6,604,825	5,931,135
Fund Balance Allocation to Reserves							
Emergencies and General Contingency	646,165	1,858,588	4,855,620	6,342,506	4,561,511	6,104,825	5,431,135
General Liability Claims	-	-	-	-	500,000	500,000	500,000
***Total Reserves	646,165	1,858,588	4,855,620	6,342,506	5,061,511	6,604,825	5,931,135
Emergency & Contingency Reserves As A Percent of Operating Expenditures	10.4%	29.1%	73.4%	88.6%	58.8%	72.3%	61.1%
All Reserves As A Percent of Operating Expenditures - Policy 30%	10.4%	29.1%	73.4%	88.6%	65.2%	78.2%	66.8%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
SUPPORT SERVICES								
4114	City Manager	116,542	138,057	135,432	164,456	161,607	192,673	205,212
4176	Economic Vitality	320,889	320,279	320,123	346,325	356,915	360,365	371,385
4113	Legal Services	204,581	233,245	172,553	366,222	200,000	764,182	200,000
4108	Finance	219,363	229,222	218,031	220,493	252,600	255,915	279,846
4170	Risk Management	292,374	256,881	273,331	268,280	372,540	288,300	415,019
4172	Personnel	127,181	126,202	119,225	157,690	134,673	187,274	158,464
4119	Non-Departmental	128,392	102,107	113,829	127,522	211,594	183,028	211,148
Total		1,409,322	1,405,992	1,352,524	1,650,988	1,689,929	2,231,737	1,841,074
Year over Year Change		-15%	-0.2%	-3.8%	22.1%	2.4%	35.2%	-17.5%
CITY COUNCIL & CITY CLERK								
4110	City Council	46,636	46,461	47,670	45,731	57,981	57,981	58,340
4111	City Clerk	94,664	98,700	73,227	78,392	81,048	85,158	104,834
4133	Elections	6,238	30,891	150	11,288	700	700	28,800
Total		147,538	176,052	121,047	135,411	139,729	143,839	191,974
Year over Year Change		-14%	19.3%	-31.2%	11.9%	3.2%	6.2%	33.5%
FIRE SERVICES								
4117	Fire Services	750,135	841,996	884,603	968,396	1,097,995	1,308,211	1,436,109
Total		750,135	841,996	884,603	968,396	1,097,995	1,308,211	1,436,109
Year over Year Change		0%	12.2%	5.1%	9.5%	13.4%	35.1%	9.8%
PLANNING & BUILDING								
4109	Planning Commission	6,821	5,663	4,831	4,481	7,500	4,505	7,760
4120	Active Transp. Advisory Committee	-	-	798	-	-	-	1,500
4177	Building & Fire Code Board of Appeals	-	-	160	-	-	-	-
4115	Planning	242,524	237,946	268,276	270,837	279,525	289,736	324,526
4125	Building Services	145,864	170,922	385,189	385,224	200,924	249,739	315,364
Total		395,209	414,531	659,254	660,542	487,949	543,980	649,150
Year over Year Change		-34%	4.9%	59.0%	0.2%	-26.1%	-17.6%	19.3%
POLICE SERVICES								
4116	Police Services	1,661,564	1,724,084	1,686,717	1,747,757	2,012,099	1,883,099	2,090,106
4129	Police Dispatch	433,499	459,942	454,790	492,224	535,828	571,517	594,467
4138	Emergency Services	16,357	-	-	-	-	-	-
Total		2,111,420	2,184,026	2,141,507	2,239,981	2,547,927	2,454,616	2,684,573
Year over Year Change		-6%	3.4%	-1.9%	4.6%	13.7%	9.6%	9.4%
PUBLIC WORKS								
4121	Public Works Administration	113,297	123,219	106,589	131,133	152,936	153,190	195,854
4122	Streets	213,667	185,869	233,272	271,984	301,926	260,640	370,026
4123	Park Maintenance	176,521	188,175	174,708	194,588	206,951	195,157	220,660
4126	Pool Maintenance	115,624	147,717	160,428	147,642	171,448	140,542	163,299
4124	Maintenance Shop	23,658	24,163	20,546	23,410	24,128	37,343	39,674
4127	Building Maintenance	207,617	203,096	212,330	219,663	270,851	289,244	330,346
Total		850,384	872,239	907,873	988,420	1,128,240	1,076,116	1,319,859
Year over Year Change		-12%	2.6%	4.1%	8.9%	14.1%	8.9%	22.7%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
RECREATION SERVICES								
4150	Community Res. Commission	1	-	-	-	-	-	-
4152	Recreation Programs	129,384	110,439	122,299	98,564	153,689	137,385	158,427
4153	Education/Recreation Courses	63,997	56,538	58,034	49,172	60,227	60,743	65,548
4154	Senior Activities	22,099	21,686	27,730	19,623	36,493	20,993	25,799
4156	Aquatic Services	155,102	171,018	173,989	148,225	194,626	237,529	264,932
4107	Community Promotions	19,750	13,800	43,333	79,833	95,833	95,833	105,333
4155	Community Activities	28,729	16,825	20,228	18,982	24,176	23,935	25,806
4174	Library Services	74,441	75,352	71,687	76,070	75,000	86,540	87,000
4173	Sharpsteen Museum	17,993	19,249	17,589	15,288	18,403	14,012	16,639
4405	Transit - Shuttle	9,738	12,500	10,000	10,000	10,500	10,500	10,500
Total		521,234	497,407	544,889	515,757	668,947	687,470	759,984
Year over Year Change		-35%	-4.6%	9.5%	-5.3%	29.7%	33.3%	10.5%
Total Operations		6,185,242	6,392,243	6,611,697	7,159,495	7,760,716	8,445,969	8,882,723
		-14%	3.3%	3.4%	8.3%	8.4%	18.0%	5.2%
Special Projects								
4402	Urban Design Plan	3,963	-	-	-	-	-	-
4607	Services and Development Impact Fee Updates	-	21,643	67,134	14,450	-	-	-
4608	Green Initiatives	-	-	1,600	-	-	-	-
Total Special Projects		3,963	21,643	68,734	14,450	-	-	-
Capital Improvements								
	Streets	-	-	23,606	78,146	1,780,000	1,730,576	1,431,533
	Parks	-	-	4,974	-	-	-	-
	Buildings & Facilities	82,396	61,578	83,378	137,516	150,500	427,864	900,400
	Other	13,412	5,874	65,787	72,466	225,000	80,042	87,768
Total Capital Improvements		95,808	67,452	177,745	288,128	2,155,500	2,238,482	2,419,701
Total General Fund Appropriations		6,285,013	6,481,337	6,858,176	7,462,073	9,916,216	10,684,451	11,302,424

**General Fund
Department and Program Summaries**

Program Department and Program #	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Debt Service							
4430 Debt Service Payments	1,452,943	-	-	-	-	-	-
Total Debt Service	1,452,943	-	-	-	-	-	-
Other Uses							
Transfers Out							
Water & WWTP Operations	-	-	-	-	1,000,000	166,823	-
Debt Service	681,946	424,056	29,190	-	138,678	222,983	460,102
Water Conservation Program	-	-	-	30,000	-	-	-
Water Operations	-	-	79,400	79,400	79,400	79,400	-
Employee Benefits	-	100,000	100,000	650,000	500,000	500,000	500,000
Equipment Fund	-	-	200,000	95,147	80,532	104,482	91,532
Gas Tax Fund	-	-	-	-	5,021	5,021	-
MTC Grant Funds	-	-	4,448	12,107	-	-	-
City Hall Fund	-	-	-	-	-	21,513	-
Affordable Housing	-	-	-	-	-	220,000	-
Police Grants	19,245	11,048	-	-	-	-	-
Quality of Life Fund	-	-	-	-	-	-	-
Total Other	701,191	535,104	413,038	866,654	1,803,631	1,320,222	1,051,634
Total General Fund Uses	8,439,147	7,016,441	7,271,214	8,328,727	11,719,847	12,004,673	12,354,058

General Fund
CIP Project Summary

Project #	Description	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Streets								
5402	Pavement Maintenance	-	-	-	28,579	850,000	592,250	957,750
5220	2nd Street Water Main	-	-	-	1,300	-	-	-
5440	Garnett Creek Bridge	-	-	-	-	-	-	5,000
5519-4915	Logvy Storm Drain Outfall	-	-	14,359	-	-	-	-
5520-4915	Culvert Repair Grant Street	-	-	8,247	9,386	800,000	1,032,300	425,000
5522-4915	Culvert Repair at Napa River	-	-	-	1,300	-	-	-
5326-4905	GIS Survey	-	-	1,000	22,664	-	-	8,350
5523-4915	Road to Feige Tank	-	-	-	14,917	130,000	106,026	-
5544	Directional Signage	-	-	-	-	-	-	28,000
5545	Downtown Directory Signage	-	-	-	-	-	-	7,433
	SUBTOTAL STREETS	-	-	23,606	78,146	1,780,000	1,730,576	1,431,533
Parks								
5463-4915	Bank Stabilization - Pioneer Park	-	-	4,974	-	-	-	-
	SUBTOTAL PARKS	-	-	4,974	-	-	-	-
Buildings & Facilities								
5503	Monhoff & Recreation Improvements	-	-	32,659	56,981	130,000	292,864	507,200
5408	PW Corp Yard	-	-	-	-	-	-	112,200
5451-4915	Community Pool Facility	82,396	61,578	20,434	23,156	20,500	-	70,000
5502	Facility Improvements Community Center & Sharpsteen	-	-	-	-	-	80,000	200,000
5507-4915	Facility Improvements - Police	-	-	30,285	41,209	-	-	-
5543	HVAC Unit - Fire Station	-	-	-	-	-	-	11,000
5525-4915	City Hall Fire System	-	-	-	10,714	-	-	-
5539	Demolition Classroom	-	-	-	-	-	55,000	-
5524-4915	Fuel Tank Removal	-	-	-	5,456	-	-	-
	SUBTOTAL BUILDINGS & FACILITIES	82,396	61,578	83,378	137,516	150,500	427,864	900,400
Other Improvements								
4994-5187	Soils Remediation	13,412	5,874	49,567	-	-	-	-
5521-4905	Fairway Path Extension	-	-	16,220	30,970	150,000	5,042	12,768
5530-4915	Access Facility & Sidewalk Improvements	-	-	-	34,738	75,000	75,000	75,000
5531-4402	Earthquake Improvements	-	-	-	6,758	-	-	-
	SUBTOTAL OTHER	13,412	5,874	65,787	72,466	225,000	80,042	87,768
Total All General Fund Projects		95,808	67,452	177,745	288,128	2,155,500	2,238,482	2,419,701

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**City Manager's Office
City Council and City Clerk**

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 6:00 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 16-17 are included in the FY 16-17 Budget Document.

City Clerk

The Office of the City Clerk consists of the City Clerk and the Executive Assistant 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 2015-16

- Attended 27 City Council meetings and recorded the official proceedings
- Processed approximately 49 requests for public records
- Provided 37 official notifications for City Council public hearings items
- Organized and created the City of Calistoga's 130th anniversary celebration
- Created 5 candidate binders for the upcoming election
- Created a document to help educate high school students regarding voting and elections, along with outreach to the local students
- Hosted County and Statewide municipal clerk events
- Scanned all City of Calistoga Ordinances from 1900 to current into an electronic format

City Manager's Office City Council and City Clerk
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City Clerk (continued)**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2016-17**

- Continue to deliver a high level of service and continue to reduce City operating costs*
- Finalize and Implement the City's Record Retention Policy*
- Hold one General Election in November
- Continue to update City's Website
- Update City's policy and procedure manual
- Begin work on update of City's Emergency Plan

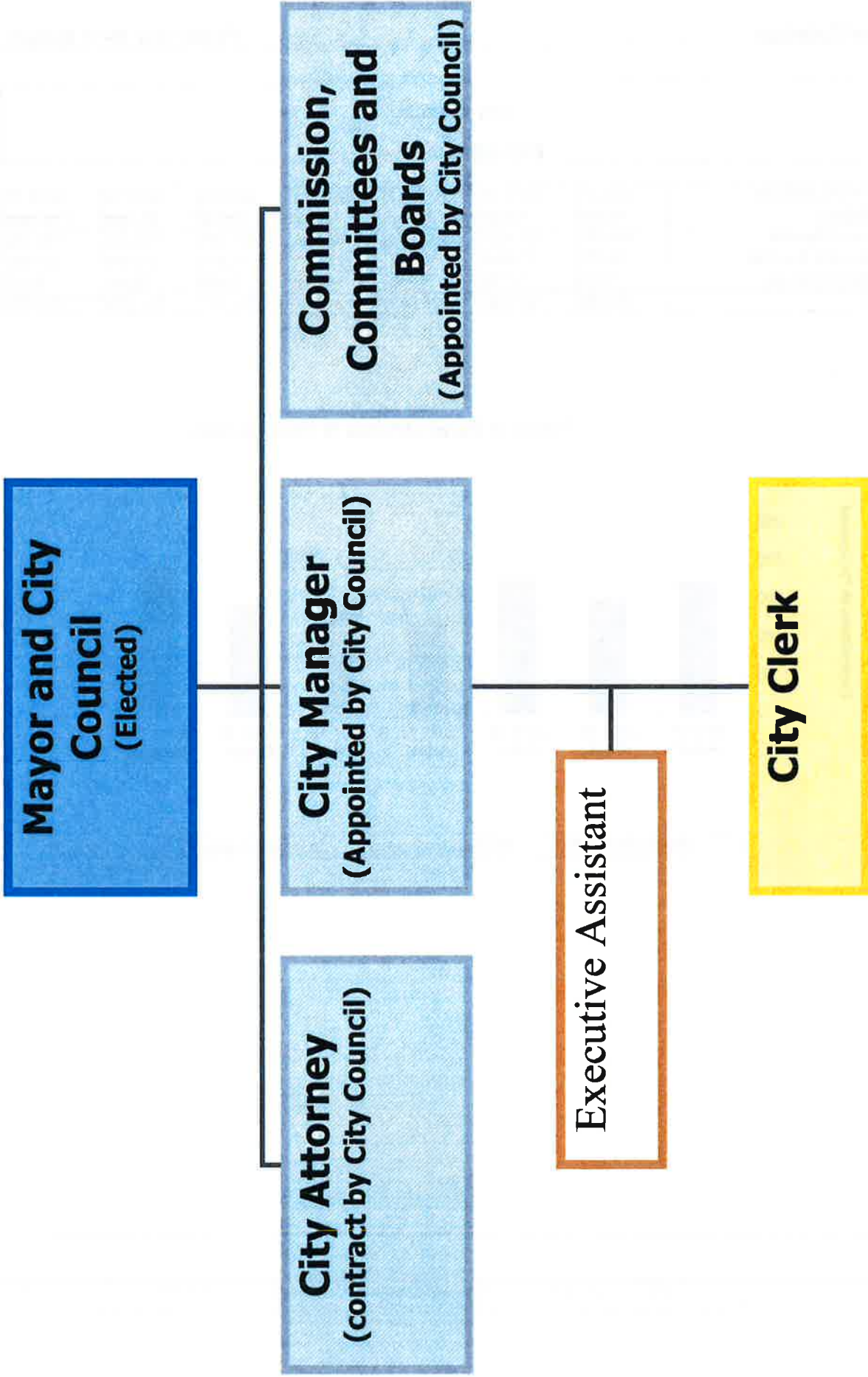
City Manager**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2015-16**

- 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 2016-17

- Continue to hire for current open staff positions
- 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*
- Work with developer to complete housing project for a senior rental housing project at 611 Washington Street

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

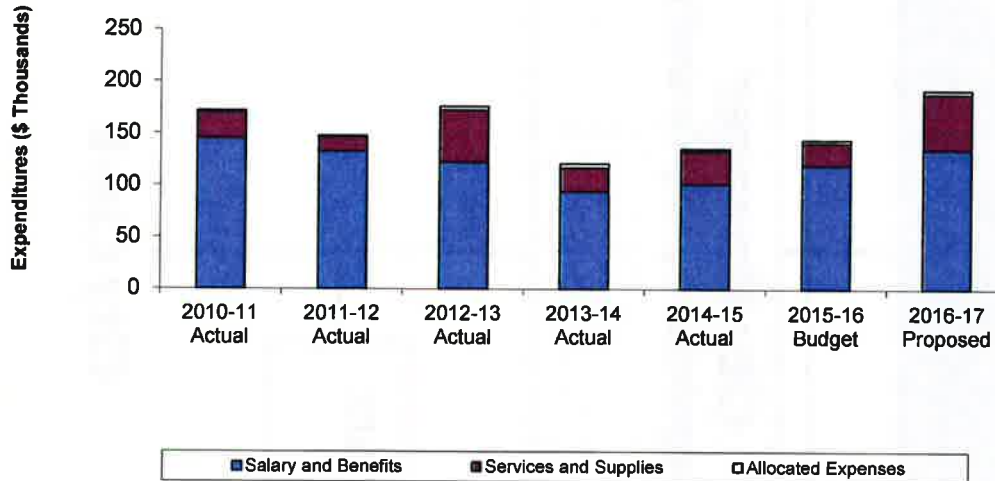


City of Calistoga Administration
 Staffing Chart
 FY 2016-2017

City Council
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	144,908	132,456	121,949	93,804	101,146	119,234	134,912
Services and Supplies	25,030	13,964	50,147	23,025	31,676	21,560	53,460
Allocated Expenses	1,650	1,118	3,956	4,218	2,589	3,045	3,602
TOTAL	171,588	147,538	176,052	121,047	135,411	143,839	191,974

City Council
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4303	FICA/MEDICARE	867	841	944	1,065	918	918	918
4308	ELECTED PART TIME SALARIES	12,000	11,900	12,000	12,000	12,000	12,000	12,000
4311	MEDICAL/DENTAL	29,172	26,079	25,650	23,572	35,420	35,420	37,579
4312	WORKERS COMP	106	562	607	701	688	688	688
4313	OTHER BENEFITS	195	197	1,695	3,795	1,995	1,995	195
SUBTOTAL		42,340	39,579	40,896	41,133	51,021	51,021	51,380
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	218	560	240	372	400	400	400
4410	ADVERTISING	1,028	1,222	2,737	3,626	2,500	2,500	2,500
4665	VICE MAYOR DUNSFORD	-	-	157	-	640	640	640
4666	COUNCILMEMBER KRAUS	-	52	-	-	640	640	640
4667	CNCLMBR/MAYOR CANNING	(360)	1,342	1,919	280	1,500	1,500	1,500
4673	COUNCILMEMBER BARNES	-	1,140	63	160	640	640	640
4668	COUNCILMEMBER LOPEZ-ORTEGA	-	593	1,658	160	640	640	640
4808	PROMOTION	-	430	-	-	-	-	-
SUBTOTAL		4,296	6,882	6,774	4,598	6,960	6,960	6,960
TOTAL PROGRAM BUDGET		46,636	46,461	47,670	45,731	57,981	57,981	58,340

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	58,186	55,029	34,692	42,301	43,744	46,987	58,440
4302	OVERTIME	-	-	-	-	-	-	-
4303	FICA/MEDICARE	4,352	4,122	2,680	3,262	4,545	4,883	5,901
4305	INCENTIVE PAY	-	-	-	1,440	720	720	720
4308	PART TIME SALARIES	-	-	866	-	-	-	-
4310	PERS	11,498	9,399	3,432	2,630	3,705	3,981	5,245
4311	MEDICAL/DENTAL	8,790	10,860	7,806	6,927	7,750	7,750	8,489
4312	WORKERS COMP	1,523	2,734	3,050	3,300	3,404	3,657	4,420
4313	OTHER BENEFITS	139	226	382	153	235	235	317
SUBTOTAL		84,488	82,370	52,908	60,013	64,103	68,213	83,532
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,099	1,460	4,044	4,789	3,000	3,000	3,000
4402	CONTRACT SERVICES	3,896	7,422	7,993	5,720	7,000	7,000	8,250
4405	TRAINING & MEETINGS	177	1,243	1,798	1,946	2,000	2,000	3,300
4410	ADVERTISING	911	1,094	700	1,748	1,000	1,000	1,000
4415	POSTAGE	615	617	881	437	600	600	900
4430	DUES & SUBSCRIPTIONS	285	113	225	359	300	300	250
4650	TRAINING & MEETINGS	1,075	425	460	791	-	-	1,000
4510	EQUIPMENT FUND RENTAL	1,118	3,956	4,218	2,589	3,045	3,045	3,602
SUBTOTAL		10,176	16,330	20,319	18,379	16,945	16,945	21,302
TOTAL PROGRAM BUDGET		94,664	98,700	73,227	78,392	81,048	85,158	104,834

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	115	272	150	11	100	500
4402	CONTRACT SERVICES	495	29,399	-	7,719	100	13,000
4410	ADVERTISING	-	1,140	-	3,032	200	15,000
4415	POSTAGE	-	-	-	526	100	100
4650	TRAINING & MEETINGS	-	80	-	-	200	200
SUBTOTAL		610	30,891	150	11,288	700	28,800
TOTAL PROGRAM BUDGET		6,238	30,891	150	11,288	700	28,800

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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.

City Manager's Office Support Services

- **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 1st to the following June 30th). 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.

<p style="text-align: center;">City Manager's Office Support Services</p>
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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 Accounting Assistant 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.

**City Manager's Office
Support Services**
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.

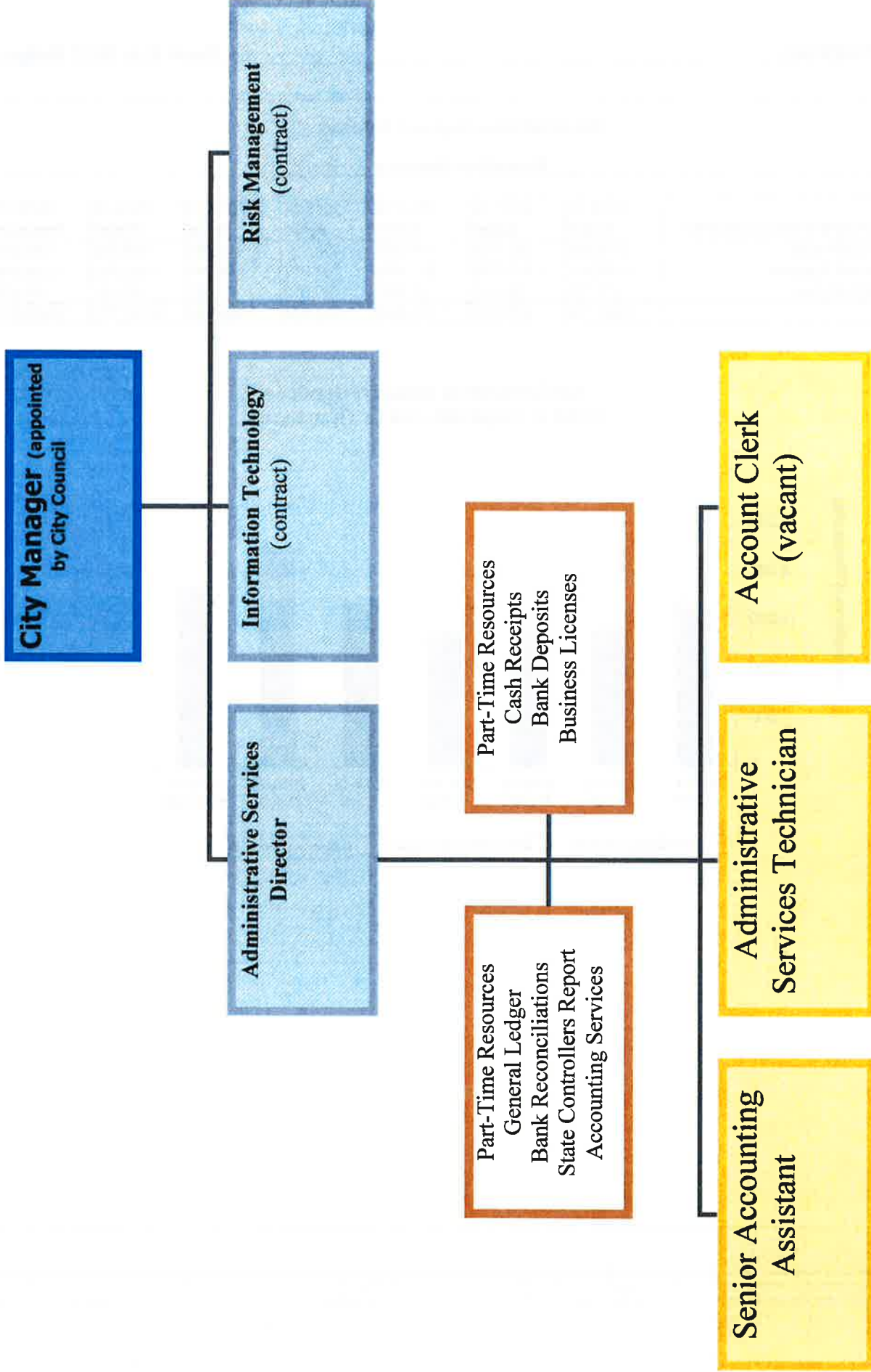
MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2015-16

- Reduced 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, 2014.
- Implemented the Koff Classification and Compensation Salary Study
- Completed the upgrade of the City website
- Implemented GASB 68 and 71 for pension plans
- Completed a three-year MOU with all labor associations and unrepresented employees
- Successfully recruited a City Manager, three Police Officers & Plant Operator II
- Completed year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2015
- Adopted a fiscal year budget with conservation assumptions and with the enhancement of reserve funds to a level of 68% for the General Fund *

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2016-17

- 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 50% by FY 2018-19*
- 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, 2016
- Continue to refine and enhance the quarterly financial reporting process;
- Update the business license tax ordinance
- 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.**

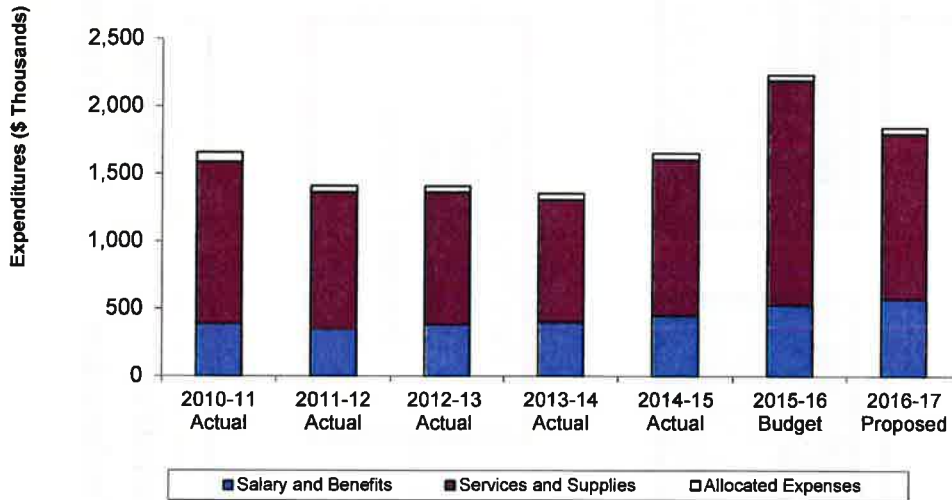


City of Calistoga Administrative Services Department
 Staffing Chart
 FY 2016-2017

Administrative Support Services
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	389,662	352,612	379,864	398,997	445,558	528,353	570,349
Services and Supplies	1,196,917	1,010,259	981,565	907,912	1,158,048	1,660,833	1,226,049
Allocated Expenses	71,130	46,451	44,564	45,615	47,382	42,551	44,676
TOTAL	1,657,709	1,409,322	1,405,993	1,352,524	1,650,988	2,231,737	1,841,074

Administrative Support Services
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Support Services
 Program: City Manager
 Account Code: 01-4114

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	77,067	88,130	86,540	102,937	105,276	126,661	127,460
4302	OVERTIME			-	-	-	-	-
4303	FICA/MEDICARE	5,012	5,884	6,030	6,952	7,783	8,001	10,205
4305	INCENTIVE PAY	2,100	-	1,288	5,000	-	-	-
4308	PART TIME SALARIES	-	-	770	-	-	-	-
4309	SPECIAL PAY			-	2,208	-	-	2,928
4310	PERS	17,871	15,780	15,007	18,475	19,859	16,359	9,312
4311	MEDICAL/DENTAL	3,285	8,039	7,404	7,347	7,750	11,750	17,533
4312	WORKERS COMP	2,101	4,268	4,706	5,670	5,829	5,992	7,644
4313	OTHER BENEFITS	238	310	310	366	365	365	429
4314	SHARE THE SAVINGS	1,500	3,600	3,720	5,040	1,440	3,240	-
4315	HOUSING ALLOWANCE			-	-	-	7,000	9,000
SUBTOTAL		109,174	126,011	125,775	153,995	148,302	179,368	184,511
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	316	1,370	148	442	1,000	1,000	1,000
4403	UTILITIES	1,909	1,982	1,896	2,059	2,500	2,500	2,500
4405	TRAINING & MEETINGS	208	168	61	46	750	750	750
4410	ADVERTISING			-	-	-	-	4,500
4415	POSTAGE	134	325	282	43	500	500	500
4430	DUES & SUBSCRIPTIONS	899	210	65	878	900	900	1,400
4650	TRAINING & MEETINGS	1,667	2,624	1,593	1,853	2,000	2,000	3,000
4510	EQUIP FUND RENTAL	2,235	5,367	5,612	5,140	5,655	5,655	7,051
SUBTOTAL		7,368	12,046	9,657	10,461	13,305	13,305	20,701
TOTAL PROGRAM BUDGET		116,542	138,057	135,432	164,456	161,607	192,673	205,212

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

SERVICES & SUPPLIES								
4402	City Attorney	204,581	233,245	134,802	365,312	200,000	200,000	200,000
	Special Legal Counsel &							
4410	Litigation	-	-	37,751	910	-	564,182	-
SUBTOTAL		204,581	233,245	172,553	366,222	200,000	764,182	200,000
TOTAL PROGRAM BUDGET		204,581	233,245	172,553	366,222	200,000	764,182	200,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	14,107	13,775	14,754	15,159	15,383	16,383	17,255
4303	FICA/MEDICARE	865	888	984	905	1,191	1,191	1,534
4305	INCENTIVE PAY	-	-	322	552	180	180	552
4310	PERS	3,363	2,803	3,185	3,660	4,349	4,349	1,424
4311	MEDICAL/DENTAL	118	114	110	110	116	116	2,374
4312	WORKERS COMP	399	653	716	886	892	1,592	1,149
4313	OTHER BENEFITS	37	46	52	53	54	54	54
4315	HOUSING ALLOWANCE			-	-	-	1,750	2,250
SUBTOTAL		18,889	18,279	20,123	21,325	22,165	25,615	26,592
SERVICES & SUPPLIES								
4402	Calistoga Chamber of Commerce - Visitors Bureau	302,000	302,000	300,000	325,000	334,750	334,750	344,793
SUBTOTAL		302,000	302,000	300,000	325,000	334,750	334,750	344,793
TOTAL PROGRAM BUDGET		320,889	320,279	320,123	346,325	356,915	360,365	371,385

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	107,975	114,321	116,051	116,738	119,292	126,065	136,482
4302	OVERTIME	-	-	129	65	-	-	-
4303	FICA/MEDICARE	8,523	9,070	9,611	9,636	10,114	10,652	11,707
4305	INCENTIVE PAY	-	900	3,390	2,690	2,754	3,017	4,312
4308	PART TIME SALARIES	6,558	7,145	7,350	8,068	19,486	12,986	24,723
4310	PERS	21,441	22,581	20,703	22,691	26,209	28,047	33,519
4311	MEDICAL/DENTAL	14,682	12,902	12,056	14,059	21,402	21,402	18,882
4312	WORKERS COMP	2,341	5,588	6,088	7,301	7,576	7,979	8,769
4313	OTHER BENEFITS	378	395	420	424	407	407	540
SUBTOTAL		161,898	172,902	175,798	181,672	207,240	210,555	238,934
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,557	4,832	5,702	3,833	5,697	5,697	5,697
4402	CONTRACT SERVICES							
	Accounting Services	14,449	13,871	22,142	20,712	24,145	24,145	18,175
	Business License System	2,858	2,933	-	-	-	-	-
	Revenue Enhancement							
	Program	26,399	19,215	-	-	-	-	-
4403	UTILITIES	2,078	1,982	1,896	2,059	2,100	2,100	2,100
4405	TRAINING & MEETINGS	103	1,495	731	870	1,325	1,325	1,325
4415	POSTAGE	4,001	3,375	2,747	2,816	3,300	3,300	3,000
4430	DUES & SUBSCRIPTIONS	118	395	358	758	360	360	1,000
4456	BAD DEBT EXPENSE	175	137	551	-	-	-	-
4510	EQUIPMENT FUND RENTAL	3,726	8,085	8,106	7,773	8,433	8,433	9,615
SUBTOTAL		57,465	56,320	42,233	38,821	45,360	45,360	40,912
TOTAL PROGRAM BUDGET		219,363	229,222	218,031	220,493	252,600	255,915	279,846

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,661	4,794	4,031	3,240	3,726	3,726	3,726
4402	CONTRACT SERVICES			31,161	27,679	51,000	44,500	51,000
	NCTPA Support	6,460	-					
	LAFCO Support	11,393	12,095					
	Napa Cty - PropTax Collection	22,047	-					
	Other	10,000	3,618					
4414	AUDITING SERVICES	21,250	33,726	30,240	30,566	46,100	48,650	34,550
4415	POSTAGE	895	2,289	2,435	2,178	2,452	2,452	2,452
4417	FUEL & OIL	1,644	261	334	80	500	500	100
4430	DUES & SUBSCRIPTIONS	5,601	5,574	5,609	4,533	5,553	5,937	6,010
4431	FEES	2,555	2,935	4,825	4,643	5,300	5,300	6,800
4465	STAFF DEVELOPMENT			-	-	-	-	10,000
4466	STAFF CELEBRATION	1,488	2,183	1,697	1,180	3,500	3,500	3,500
4499	CONTINGENCY	1,754	3,520	1,600	18,954	15,000	15,000	15,000
4499	SEPARATION EXPENSES	-	-	-	-	50,000	25,000	50,000
4510	EQUIP. FUND RENTAL	40,490	31,112	31,897	34,469	28,463	28,463	28,010
	SUBTOTAL	128,392	102,107	113,829	127,522	211,594	183,028	211,148
TOTAL PROGRAM BUDGET		128,392	102,107	113,829	127,522	211,594	183,028	211,148

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	25,238	24,012	25,498	26,125	26,398	31,398	30,903
4303	FICA/MEDICARE	1,708	1,667	1,840	1,773	2,075	2,160	2,644
4305	INCENTIVE PAY	-	-	832	1,090	731	784	3,664
4310	PERS	5,210	4,887	5,615	6,411	7,581	7,890	5,786
4311	MEDICAL/DENTAL	1,075	867	926	951	998	998	3,276
4312	WORKERS COMP	797	1,131	1,244	1,526	1,554	1,617	1,981
4313	OTHER BENEFITS	58	80	86	87	88	88	100
4315	HOUSING ALLOWANCE	-	-	-	-	-	1,750	-
SUBTOTAL		34,086	32,644	36,041	37,963	39,425	46,685	48,354
SERVICES & SUPPLIES								
4402	CONTRACT SERVICES							
	Legal Services - Claims Mgmt	-	-	-	-	-	-	-
	Other	4,500	-	1,630	-	1,500	-	-
4411	INSURANCE DEPOSITS & PREMIUMS							
	Liability Deposit	180,278	159,439	152,442	145,052	155,000	135,000	190,000
	Property Deposit	30,076	30,193	44,667	49,181	50,000	45,000	50,000
	Volunteer Insurance	-	662	696	711	700	700	750
	Public Employee Bond	908	908	908	913	915	915	915
	Workers Comp Adjustment	41,450	33,034	-	33,656	50,000	20,000	50,000
4435	Claims Reserve/Payments	1,077	-	36,947	804	75,000	40,000	75,000
SUBTOTAL		258,288	224,237	237,290	230,317	333,115	241,615	366,665
TOTAL PROGRAM BUDGET		292,374	256,881	273,331	268,280	372,540	288,300	415,019

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	20,130	20,509	28,691	36,310	37,255	44,205	46,475
4302	OVERTIME							
4303	FICA/MEDICARE	1,320	1,382	2,100	2,535	2,129	2,929	2,880
4305	INCENTIVE PAY	-	-	562	1,272	540	540	912
4308	PART TIME SALARIES	-	-	770	-	6,213	6,213	8,320
4310	PERS	4,925	3,274	4,104	4,974	5,114	5,167	2,620
4311	MEDICAL/DENTAL	1,371	3,306	3,362	3,564	3,586	3,586	6,222
4312	WORKERS COMP	447	1,113	1,184	1,508	1,595	1,643	2,157
4313	OTHER BENEFITS	372	444	487	440	97	97	122
T4315	HOUSING ALLOWANCE			-	-	-	1,750	2,250
SUBTOTAL		28,565	30,028	41,260	50,603	56,529	66,130	71,958
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	22	5	11	1,518	400	400	400
4402	CONTRACT SERVICES			44,778	74,039	48,134	91,134	61,428
	Personnel Services	85,773	35,156					
	Pre-Employment Check		2,430					
	&Testing		17,562					
	Preventative Medical		5,788					
	CalPERS Medical		15,095					
	Other (Unemployment claims)							
	Classification & Comp Study			-				
4405	TRAINING & MEETINGS	100	710	391	1,114	1,000	1,000	1,000
4410	ADVERTISING	3,301	6,722	10,930	7,303	6,000	6,000	6,000
4415	POSTAGE	-	-	123	771	650	650	650
4424	HEALTH	9,389	12,706	21,732	22,342	21,960	21,960	17,028
SUBTOTAL		98,616	96,174	77,965	107,087	78,144	121,144	86,506
TOTAL PROGRAM BUDGET		127,181	126,202	119,225	157,690	134,673	187,274	158,464

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Fire Department Fire Services
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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 2:06. 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.

Fire Department Fire Services
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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 1037 incidents during 2015 which was 182 calls more than 2014. Of that number, 320, or approximately 30.86%, were for incidents outside the City limits. With respect to the remaining 717 incidents, approximately 70.49% were medical emergencies, 4.92% were fire related with the remaining 24.59% 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 \$1,188 per call for these services which will be approximately \$380,000 annually.

In FY 2015-16, the City invoiced the Governors' Office of Emergency Services for approximately \$220,000 for reimbursement for services rendered during Strike Team Assignments.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2015-16

- Continued with fire prevention programs for children and adults
- Continued the building inspection program utilizing the California fire code by inspecting 100% of commercial buildings in the City
- Provided 36 CPR classes to city staff and the public
- Maintained excellent medical aid response time
- Improved response to fires and major incidents by continuing to recruit personnel to fill part-time firefighter positions

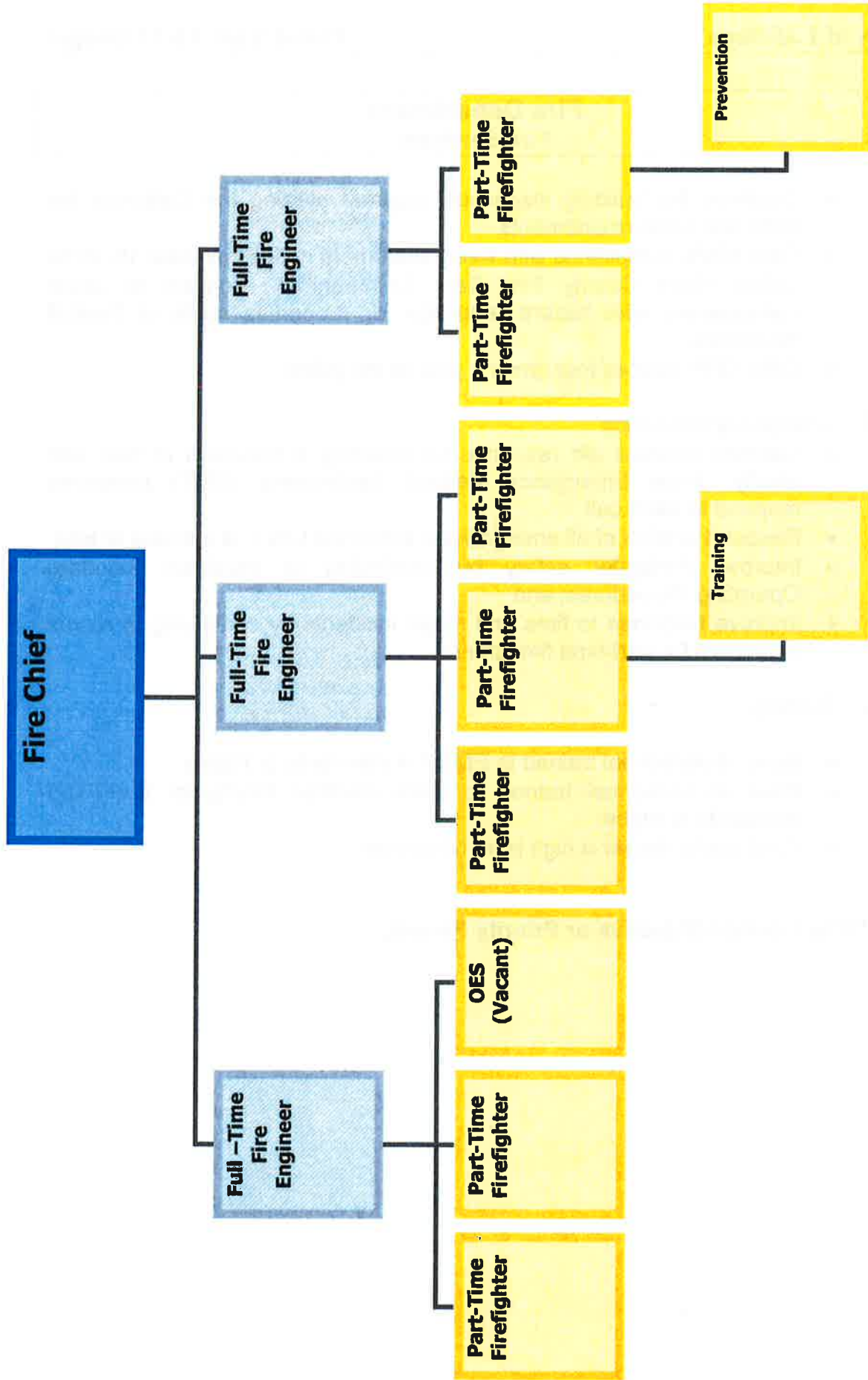
MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2016-17

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 and adults

Fire Department Fire Services
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- Continue the building inspection program utilizing the California fire code and local amendments
 - Gain 100% compliance with weed abatement notices by June 15, 2016
 - 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
- Maintain 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
 - Have all personnel trained to State Certified Firefighter II (FFTR) standards or higher
 - Continue to deliver a high level of service *

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

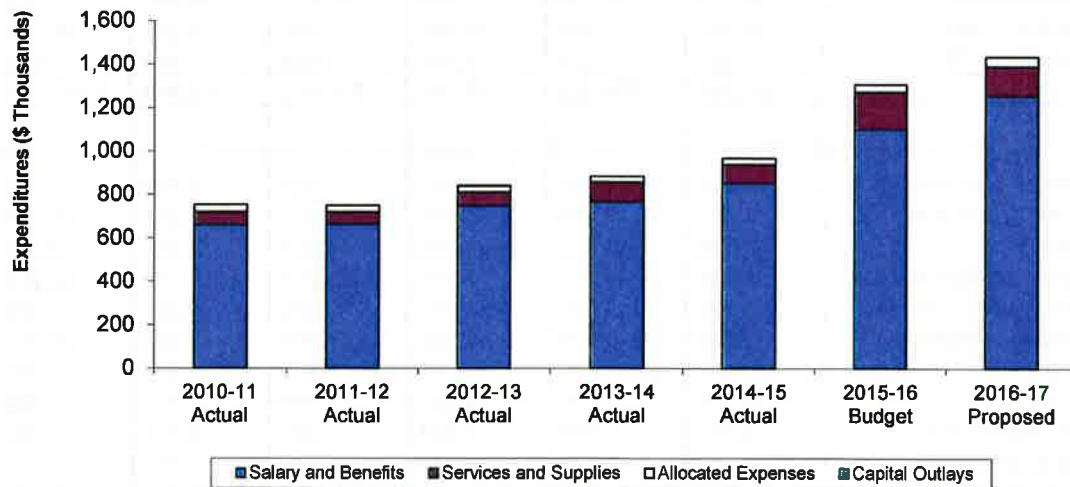


City of Calistoga Fire Department
 Staffing Chart
 FY 2016-2017

Fire
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	660,959	662,958	747,056	767,274	851,730	1,101,338	1,256,107
Services and Supplies	59,369	57,142	63,561	89,418	86,489	170,596	134,725
Allocated Expenses	33,000	30,035	27,419	27,911	30,177	36,277	45,277
Capital Outlays	-	-	3,960	-	-	-	-
TOTAL	753,328	750,135	841,996	884,603	968,396	1,308,211	1,436,109

Fire
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Fire Services
Program: Fire Operations

Account Code: 01-4117

PERSONNEL SERVICES

4301	FULL-TIME SALARIES	321,262	354,402	334,273	317,746	306,859	341,859	377,450
4302	OVERTIME	14,914	34,071	40,218	90,170	107,910	172,910	159,376
4303	FICA/MEDICARE	32,479	36,486	35,205	37,439	40,102	46,602	55,058
4308	PART TIME SALARIES	88,735	90,085	118,543	130,012	134,205	154,205	252,925
4309	SPECIAL PAY	7,139	7,964	7,829	5,054	14,105	14,408	18,159
4310	PERS	119,419	119,466	118,199	140,702	136,821	191,821	194,302
4311	MEDICAL/DENTAL	57,709	67,236	73,475	83,620	95,900	120,900	129,312
4312	WORKER'S COMP	19,851	18,988	20,961	27,195	35,098	36,697	44,854
4313	OTHER BENEFITS	1,450	1,504	1,544	1,525	1,665	1,665	2,072
SUBTOTAL		662,958	730,202	750,247	833,463	872,665	1,081,067	1,233,508

SERVICES & SUPPLIES

4401	MATERIALS & SUPPLIES	9,974	7,766	6,829	5,287	8,500	7,500	9,000
4402	CONTRACT SERVICES	4,520	12,430	35,418	30,800	46,020	39,496	35,575
4403	UTILITIES	11,249	13,405	13,554	14,412	12,600	12,600	12,600
4404	REPAIRS & MAINTENANCE	5,578	4,867	2,056	5,719	27,250	42,250	34,450
4405	TRAINING & MEETINGS	1,132	823	701	2,683	5,000	3,950	4,500
4408	UNIFORM ALLOWANCE	12,338	2,774	12,268	11,952	42,600	45,650	11,500
4415	POSTAGE	98	162	75	119	650	450	350
4417	FUEL & OIL	10,114	9,936	9,560	8,166	12,000	8,200	11,000
4420	MEDICAL SUPPLIES	2,139	2,066	3,523	4,205	5,000	5,000	5,000
4430	DUES & SUBSCRIPTIONS	-	175	220	-	250	-	250
4510	EQUIP FUND RENTAL	30,035	27,419	27,911	30,177	36,277	36,277	45,277
SUBTOTAL		87,177	81,823	112,115	113,520	196,147	201,373	169,502

TOTAL PROGRAM BUDGET

	750,135	815,985	862,362	946,983	1,068,812	1,282,440	1,403,010
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ESTIMATED PROGRAM REVENUES

3243	Fire Services Reimbursements	165,304	221,376	310,027	387,167	325,000	605,000	380,000
TOTAL PROGRAM REVENUES		165,304	221,376	310,027	387,167	325,000	605,000	380,000

Net Program Subsidy by General Fund

	584,831	594,609	552,335	559,816	743,812	677,440	1,023,010
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Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Fire Services
 Program: Emergency Services
 Account Code: 01-4138

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	9,967	10,253	10,172	11,094	11,015	12,067	13,315
4303	FICA/MEDICARE	800	773	808	859	855	936	1,031
4305	INCENTIVE PAY	-	-	68	90	165	165	165
4310	PERS	3,843	3,323	3,578	3,880	4,206	4,601	5,464
4311	MEDICAL/DENTAL	696	1,985	1,839	1,684	1,767	1,767	1,806
4312	WORKER'S COMP	1,019	486	529	626	641	701	772
4313	OTHER BENEFITS	32	34	33	34	34	34	46
SUBTOTAL		16,357	16,854	17,027	18,267	18,683	20,271	22,599
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	9,157	991	-	2,500	2,500	2,500
4402	CONTRACT SERVICES	-	-	4,223	2,941	3,000	3,000	3,000
4405	TRAINING & MEETINGS	-	-	-	205	5,000	-	5,000
SUBTOTAL		-	9,157	5,214	3,146	10,500	5,500	10,500
TOTAL PROGRAM BUDGET		16,357	26,011	22,241	21,413	29,183	25,771	33,099

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<p style="text-align: center;">Police Department Police Services</p>
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The Mission of the Calistoga Police Department (CPD) is to provide a safe and quality of life for those who live, work and visit the community. We accomplish this by providing a high level of professional and responsive service to the community as we safeguard lives and property, defend the constitutional rights of all people, create and preserve a safe and secure environment, and support the mission, goals, and objectives of the City.

We seek to enhance our service and effectiveness via our philosophy and values of "Achieving Excellence" in all that we do. This includes being "Forward Thinking" in anticipating the needs of the community; "Embracing Partnerships" & "Fostering Teamwork" in accomplishing our daily tasks & goals; and being "Innovative" in problem solving and addressing issues and concerns.

The Calistoga Police Department performs a full range of law enforcement services. The police department provides these services under "Police Services" and "Police Dispatch".

Police Services

Police Services consists of 24/7 patrol, investigations, traffic & parking enforcement, crime prevention, code enforcement, and community outreach. Budgeted staffing consists of the Police Chief, 2 Sergeants, 2 Senior Officers, 6 Officers, 1 Code Enforcement/Community Services Officer and 2 part-time Parking Enforcement Officers. Fiscal year 2015-16 was challenging as the department operated with 3 to 5 officer vacancies throughout the year. In 2015, CPD responded to 4,101 Calls for Service, an average response time of 4:06 minutes to Priority 1 calls, conducted 2,908 Patrol/Business checks, responded to 122 Code Enforcement/Abandon Vehicle complaints, made 616 traffic enforcement stops, took 262 criminal reports, and made 156 arrests.

In addition, Police Services conducted functions and services including but not limited to; Live-scan fingerprinting, issuing alcohol, vacation checks, a Juvenile Diversion program, DARE program, Lost & Found, Property & Evidence, managed the Animal Control & Services contract with Petaluma Animal Services, and staffed a variety of special events such as parades, marathons, fairs, bicycle races, and community events.

The Police Department receives additional funding from several grants and funding sources:

Citizens Option for Public Safety (COPS) provides \$100,000 of state grant money for "front-line" law enforcement services and equipment. During FY2015-16 portions of the funding were used to purchase a patrol vehicle, cover 50% of

Police Department Police Services
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the Juvenile Diversion Officer position, the annual maintenance fees for live-scan machine, and the remaining balance toward a full time dispatch position. There is no matching fund requirement for this grant.

The Gang Violence Suppression Grant administered by the Napa County District Attorney's Office provides \$8,484. This money is used to fund programs that provide services for at risk youth, and to pay for patrol/investigative overtime for gang related case work. This grant has been extended for one more year. There is no matching funds requirement for this grant.

Napa Investigation Service Bureau (NSIB) is a county task force that supported by the City by contributing approximately \$37,443 towards the full time administrative position assigned to the task force. The City benefits by sharing in the asset forfeiture funds recovered (9% of funds) by the task force, access to the task force for training & presentations to the department & community, and investigative assistance. This fiscal year the City received approximately \$7,362 in recovered asset forfeiture funds.

California Board of State and Community Corrections (BSCC) provided realignment funding to municipalities via fiscal agents in each county for the past 3 years. It was determined to distribute funds based on a general population formula. CPD is required to submit data into the online BSCC Use of Force survey and use the distributed funds toward law enforcement intervention services. The City's percentage is 4.46% of the funds allocated to Napa County which equated to approx. \$8,244.00 for FY2015/16. If there are future fund allocations by BSCC the City may receive portions of that funding.

Felgenhauer Trust is an endowment set up to enhance police services by purchasing non-budgeted goods or services which otherwise burden City finances. The trust is managed by the Police Officer Association. This past fiscal year no funds or purchases were allocated or made on behalf of the police department.

In addition, Police Department recharges some special event activities such as parades, marathons, fairs, and community events for staffing services. The Police Department is also reimbursed overtime expenses for participation in county-wide grant programs such as the "Avoid the Nine" program DUI Check Points and saturation patrols.

Police Dispatch

The Police Dispatch provides dispatch services and all records bureau functions. Budgeted dispatcher staffing consists of one Dispatch Supervisor, 3 full-time

Police Department Police Services
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Dispatchers and 1 to 3 part-time dispatchers. This fiscal year dispatch operated with one Dispatch supervisor, 3 dispatchers, and 1 part-time dispatcher. . In addition to fielding all in-coming phone calls on business and emergency lines, dispatchers monitor 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. The Records Bureau maintains files of police reports, citations and other correspondence. 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.

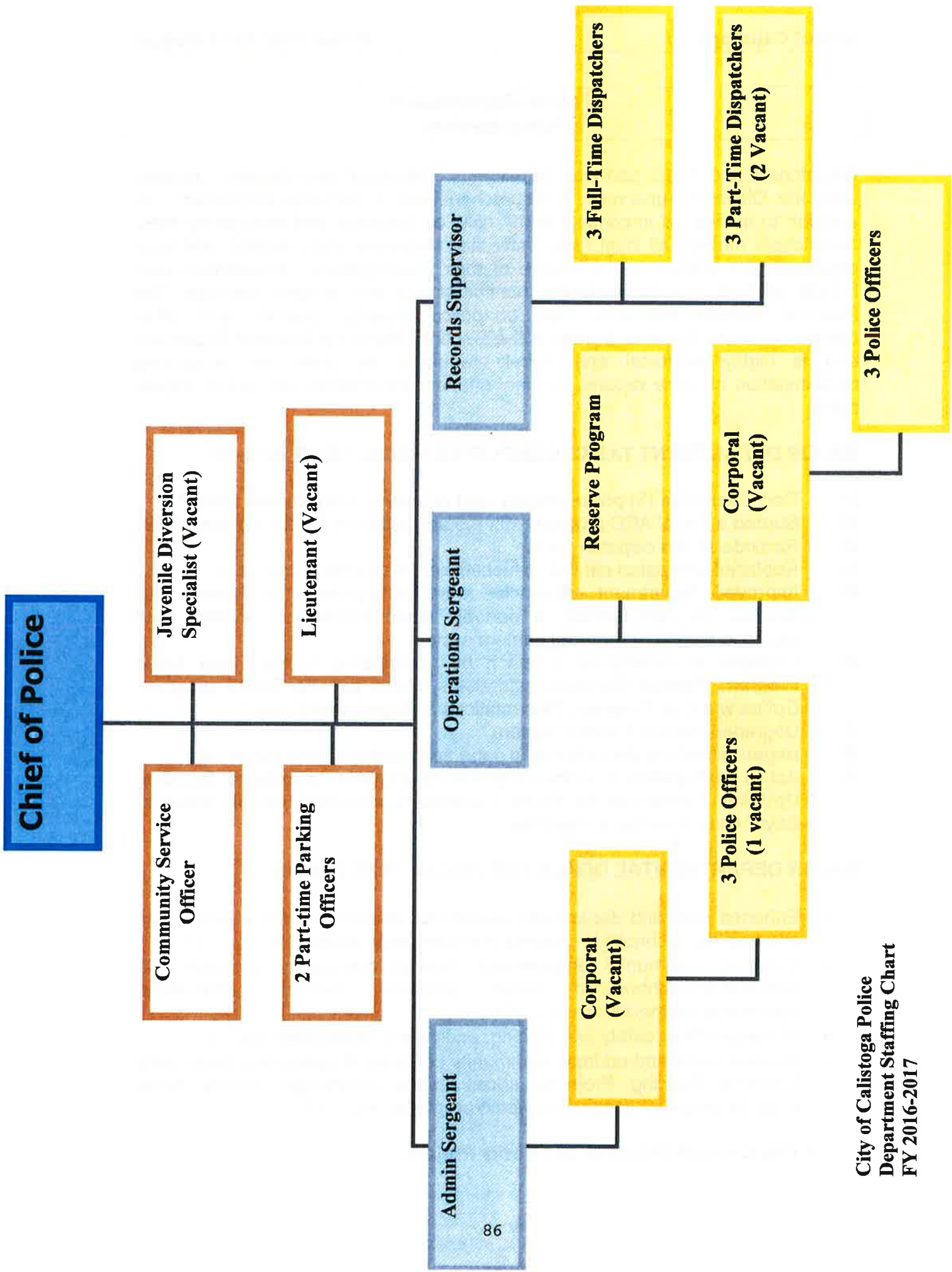
MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2015-16:

- Recruited three (3) police officers and one community service officer*
- Started a Patrol AED program with the acquisition of the first donated AED
- Remodeled the dispatch center
- Replaced one patrol car with a fuel efficient 6 cylinder Patrol SUV
- Improved department efficiencies with the purchase of 2 new PAS devices, ID card printer, a portable video surveillance system, and replaced the interview room camera system
- Engaged in community outreach by participating in the Read Aloud Program, Special Olympics fundraisers, Relay for Life, DARE program, Coffee w/a Cop Program, Presentations & Department Tours *
- Upgraded the 9-1-1 phone system *
- Began refreshing the police web page and posting of new police log
- Active participation in various City and Countywide committees, including UpValley Partnership for Youth, Calistoga Community Schools Initiative, Boys* Girls Emeritus Committee

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2016-17:

- 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, social media technology, county crime analysis program, community watch programs, etc....) *

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

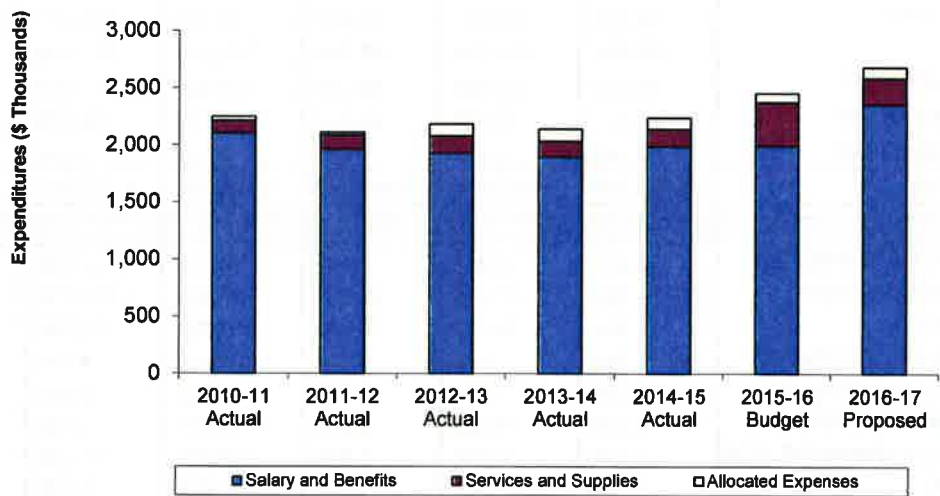


City of Calistoga Police
 Department Staffing Chart
 FY 2016-2017

Police
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	2,104,246	1,965,118	1,928,138	1,897,447	1,989,751	1,994,335	2,358,480
Services and Supplies	111,424	123,303	153,186	137,910	152,542	382,402	231,063
Allocated Expenses	33,550	22,999	102,702	106,150	97,688	77,879	95,030
TOTAL	2,249,220	2,111,420	2,184,026	2,141,507	2,239,981	2,454,616	2,684,573

Police
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Police Services
 Program: Police Operations
 Account Code: 01-4116

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	786,433	767,995	793,423	805,064	887,804	727,804	953,197
4302	OVERTIME	103,016	134,283	117,598	126,381	141,125	141,125	138,257
4303	FICA/MEDICARE	75,171	77,949	77,440	79,746	90,090	72,090	94,454
4308	PART TIME SALARIES	25,515	49,648	17,139	25,513	12,001	24,001	12,001
4309	SPECIAL PAY	74,394	94,647	103,089	102,134	135,291	90,291	126,868
4310	PERS	309,855	251,704	238,083	253,001	277,188	237,188	203,160
4311	MEDICAL/DENTAL	66,443	50,405	49,700	53,907	111,769	66,769	173,589
4312	WORKER'S COMP	63,541	44,085	49,141	57,743	65,378	70,378	71,937
4313	OTHER BENEFITS	7,347	2,893	2,833	2,739	3,235	3,235	4,013
SUBTOTAL		1,516,815	1,473,609	1,448,446	1,506,228	1,723,881	1,432,881	1,777,476
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,463	14,344	8,491	10,374	12,000	17,000	15,000
4402	CONTRACT SERVICES	52,268	67,755	58,301	67,964	120,739	285,739	125,000
4403	UTILITIES	14,824	16,722	16,680	17,606	14,000	14,000	14,000
4404	REPAIRS & MAINTENANCE	284	238	4,314	4,012	4,500	6,500	5,000
4405	TRAINING & MEETINGS	1,168	1,603	1,349	1,863	2,500	2,500	5,000
4408	UNIFORM ALLOWANCE	6,339	9,889	9,013	4,677	8,000	8,000	6,000
4409	TRAINING & SEMINARS: POS	7,626	6,092	5,346	12,321	11,000	11,000	12,000
4415	POSTAGE	1,225	981	878	819	1,200	1,200	1,200
4417	FUEL & OIL	25,722	22,584	22,132	19,514	23,000	18,000	23,000
4430	DUES & SUBSCRIPTIONS	590	300	600	640	1,400	1,400	1,400
4431	FEES - BOOKING	2,308	1,795	2,171	-	5,000	5,000	5,000
4461	K-9 PROGRAM	3,878	4,570	1,393	1,672	3,000	-	-
4650	TRAINING & MEETINGS	55	900	1,453	2,379	4,000	2,000	5,000
4510	EQUIP FUND RENTAL	22,999	102,702	106,150	97,688	77,879	77,879	95,030
SUBTOTAL		144,749	250,475	238,271	241,529	288,218	450,218	312,630
TOTAL PROGRAM BUDGET		1,661,564	1,724,084	1,686,717	1,747,757	2,012,099	1,883,099	2,090,106
ESTIMATED PROGRAM REVENUES								
41-3358	COPS Funding	112,114	100,000	91,928	120,848	100,000	100,000	100,000
3228/3256	Police Services	107,495	55,659	58,528	46,007	57,300	52,300	45,000
3210	POST Reimbursements	1,745	7,710	1,733	5,530	1,500	1,500	2,000
TOTAL PROGRAM REVENUES		221,354	163,369	152,189	172,385	158,800	153,800	147,000
Net Program Subsidy by General Fund		1,440,210	1,560,715	1,534,528	1,575,372	1,853,299	1,729,299	1,943,106

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Revised Budget FY 15-16	Proposed Budget FY 16-17
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Department: Police Services
 Program: Dispatch
 Account Code: 01-4129

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	213,211	205,794	224,869	233,851	244,395	276,395	277,868
4302	OVERTIME	14,583	54,565	36,238	25,139	20,495	20,495	12,909
4303	FICA/MEDICARE	20,717	22,335	20,291	20,824	24,866	25,546	27,235
4308	PART TIME SALARIES	47,478	45,660	26,924	46,971	25,199	25,199	26,210
4309	SPECIAL PAY	27,518	26,277	28,312	29,958	36,948	29,448	41,938
4310	PERS	53,324	47,728	55,089	64,228	77,380	87,380	94,029
4311	MEDICAL/DENTAL	52,287	36,810	40,278	41,885	77,582	77,582	78,972
4312	WORKER'S COMP	1,932	14,343	16,110	19,756	17,925	18,434	20,566
4313	OTHER BENEFITS	896	1,017	890	911	975	975	1,277
SUBTOTAL		431,946	454,529	449,001	483,523	525,765	561,454	581,004
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	735	1,473	1,222	2,430	1,500	1,500	2,000
4404	REPAIRS & MAINTENANCE	2	29	4	522	2,500	2,500	3,000
4405	TRAINING & MEETINGS	79	669	2,039	1,901	2,000	2,000	3,000
4408	UNIFORM ALLOWANCE	728	1,316	991	1,766	1,900	1,900	1,500
4409	TRAINING & SEMINARS: POS	9	1,915	1,533	2,082	1,700	1,700	2,500
4415	POSTAGE	-	11	-	-	-	-	1,000
4430	DUES & SUBSCRIPTIONS	-	-	-	-	463	463	463
SUBTOTAL		1,553	5,413	5,789	8,701	10,063	10,063	13,463
TOTAL PROGRAM BUDGET		433,499	459,942	454,790	492,224	535,828	571,517	594,467

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<p style="text-align: center;">Planning and Building Department Planning and Building Services</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 programs such as the Mobile Home Rent Stabilization Ordinance, the seismic retrofit regulations for unreinforced masonry buildings, 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.

Planning and Building Department
Planning and Building Services

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, the City of Napa Housing Authority, 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 2015-16

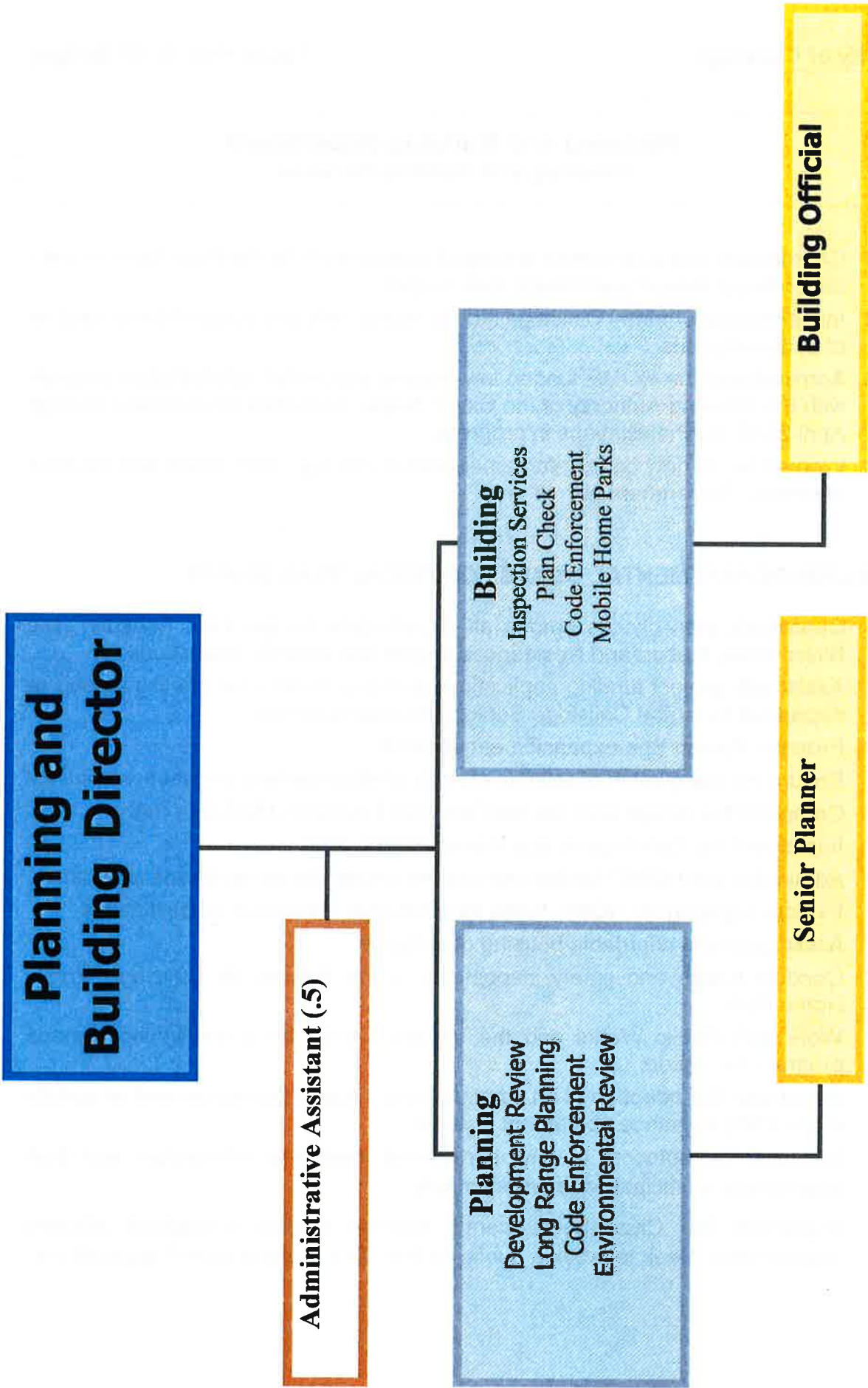
- ☑ Drafted and secured approval for Municipal Code amendments related to marijuana cultivation and the preservation of non-conforming residences
- ☑ Obtained design review and use permit approval for the new Boys & Girls Club clubhouse and renovation of Sunburst Hotel restaurant and spa
- ☑ Obtained use permit approval for relocation of the ambulance office
- ☑ Worked with a non-profit developer to secure approval for a low-income senior apartment project, financing for its construction and the approval of agreements
- ☑ Updated the Land Use Element of the General Plan
- ☑ Implemented the seismic retrofit of unreinforced masonry buildings ordinance
- ☑ Assisted with implementation of the Water Conservation Program
- ☑ Obtained a grant to partially fund the Monhoff Center restoration
- ☑ Issued 287 building permits (through April 2016)

<p style="text-align: center;">Planning and Building Department Planning and Building Services</p>

- ☑ Coordinated civil plan checks among all departments for the Four Seasons (aka Silver Rose) Resort and Residences project
- ☑ Inspected the Chateau Calistoga Mobile Home Park and pursued the correction of code violations
- ☑ Administered the HOME funded low-income residential rehabilitation program with the Housing Authority of the City of Napa; 19 homes rehabilitated through April 2016; 4 rehabilitations in progress
- ☑ Worked on 15 new code enforcement cases (through April 2016) and assisted the Police Department with others

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2016-17

- Coordinate plan checks among all departments for the Four Seasons (aka Silver Rose) Resort and Residences project and provide inspections
- Assist with project funding applications and coordinate plan checks among all departments for the Calistoga Senior Apartments project
- Process Roman Spa expansion entitlements
- Ensure the completion of seismic retrofits of all unreinforced masonry buildings
- Complete the design work for the Fair Way Extension Multi-Use Path
- Implement the Calistoga Active Transportation Plan
- Administer the HOME-funded low-income residential rehabilitation program
- Explore applying for HOME funds for additional residential rehabilitations
- Assist potential affordable housing developers
- Conduct health and safety inspections of the Rancho de Calistoga Mobile Home Park
- Work with Public Works and the Visitors Center on a wayfinding signage program for visitors
- Assist with the adoption of an administrative penalty procedure and an update of the CMC nuisance abatement chapter
- Evaluate the outcome of any recreational marijuana referendum and draft appropriate municipal code amendments.
- Implement the CitizenServe permit tracking system throughout affected departments. Seek to provide public on-line filing of some permit applications.

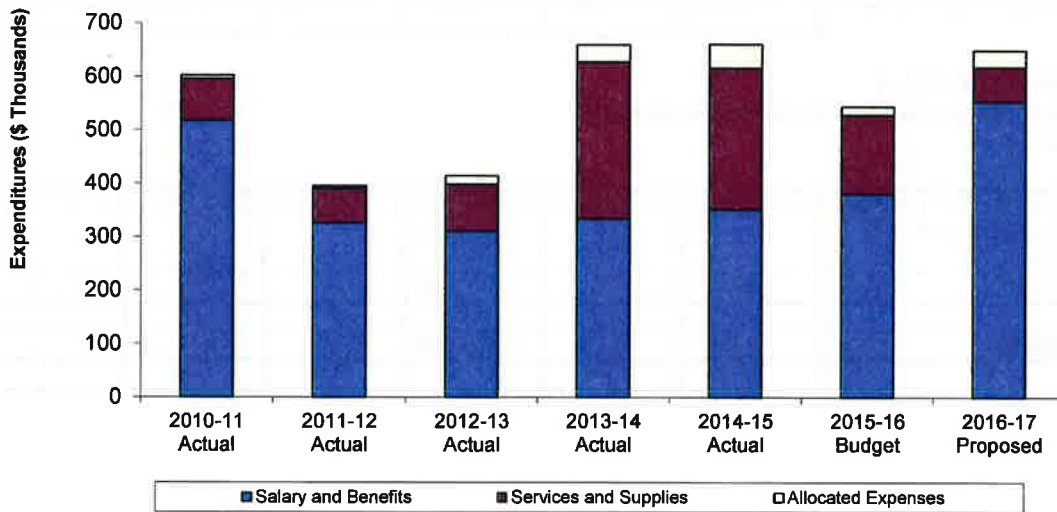


City of Calistoga Planning and Building Department
 Staffing Chart
 FY 2016-2017

Planning and Building
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	518,195	326,481	310,777	334,481	351,702	380,437	553,509
Services and Supplies	77,583	64,393	88,032	293,048	264,427	148,133	64,595
Allocated Expenses	6,422	4,335	15,722	31,725	44,413	15,410	31,046
TOTAL	602,200	395,209	414,531	659,254	660,542	543,980	649,150

Planning and Building
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Planning & Building
 Program: Planning Commission

Account Code: 01-4109

SERVICES & SUPPLIES

4401	MATERIALS & SUPPLIES:	184	129	31	11	100	95	200
4402	CONTRACT SERVICES	1,460	1,460	1,650	1,020	2,000	880	2,400
4405	TRAINING & MEETINGS	-	-	-	-	150	80	160
4410	ADVERTISING	477	174	-	-	250	-	-
4443	COMMISSION STIPEND	4,700	3,900	3,150	3,450	5,000	3,450	5,000
SUBTOTAL		6,821	5,663	4,831	4,481	7,500	4,505	7,760
TOTAL PROGRAM BUDGET		6,821	5,663	4,831	4,481	7,500	4,505	7,760

Department: Planning & Building
 Program: Active Transportation Advisory Committee

Account Code: 01-4120

SERVICES & SUPPLIES

4401	MATERIALS & SUPPLIES:	-	-	798	-	-	-	1,500
4415	POSTAGE	-	-	-	-	-	-	-
SUBTOTAL		-	-	798	-	-	-	1,500
TOTAL PROGRAM BUDGET		-	-	798	-	-	-	1,500

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	149,974	151,365	165,752	172,515	172,140	181,551	194,390
4303	FICA/MEDICARE	11,129	11,292	12,466	13,006	13,203	13,923	15,009
4305	INCENTIVE PAY	-	-	288	600	450	450	1,800
4310	PERS	33,494	24,853	23,799	26,495	30,296	34,096	34,856
4311	MEDICAL/DENTAL	30,889	27,037	29,403	30,095	32,317	32,317	35,618
4312	WORKERS COMP	2,963	7,423	8,092	9,670	9,889	10,428	11,242
4313	OTHER BENEFITS	4,101	534	545	550	566	566	712
SUBTOTAL		232,600	222,504	240,345	252,931	258,861	273,331	293,627
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	911	1,240	1,005	725	1,250	650	1,250
4402	CONTRACT SERVICES	-	-	6,997	-	-	-	-
4403	UTILITIES	1,909	1,982	1,896	2,059	2,800	2,800	2,800
4405	TRAINING & MEETINGS	-	-	654	1,019	1,000	88	750
4410	ADVERTISING	668	663	5,028	1,588	2,500	675	1,000
4415	POSTAGE	2,594	1,241	1,024	1,139	2,000	1,248	2,000
4430	DUES & SUBSCRIPTIONS	726	-	712	726	750	732	750
4650	TRAINING & MEETINGS	-	-	896	1,109	1,000	848	1,425
4510	EQUIP FUND RENTAL	3,116	9,736	9,719	9,541	9,364	9,364	20,924
SUBTOTAL		9,924	15,442	27,931	17,906	20,664	16,405	30,899
TOTAL PROGRAM BUDGET		242,524	237,946	268,276	270,837	279,525	289,736	324,526

ESTIMATED PROGRAM REVENUES								
3219	Other Licenses & Permits	6,032	4,542	13,723	5,400	4,500	4,500	5,500
3244	Planning Services	57,984	53,748	39,939	54,466	50,000	50,000	60,000
3261	Other Filing Fees	450	100	50	976	100	2,900	2,500
3299	CDBG Grant Adm Support (38)	-	-	1,123	1,644	-	-	-
3299	Mobile Home Park - Adm Support (27)	-	2,750	2,520	2,520	2,520	2,520	2,520
TOTAL PROGRAM REVENUES		64,466	61,140	57,355	65,006	57,120	59,920	70,520

Net Program Subsidy By General Fund		178,058	176,806	210,921	205,831	222,405	229,816	254,006
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Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Planning & Building
 Program: Building Services
 Account Code: 01-4125

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	55,341	59,627	64,741	67,094	67,110	70,515	174,632
4303	FICA/MEDICARE	4,115	4,456	4,870	5,057	5,145	5,406	13,405
4305	INCENTIVE PAY	-	-	-	-	150	150	600
4310	PERS	12,186	10,151	9,981	11,147	12,818	14,518	21,810
4311	MEDICAL/DENTAL	11,183	10,896	11,160	11,479	12,243	12,243	38,648
4312	WORKERS COMP	4,060	2,907	3,167	3,774	3,854	4,049	10,041
4313	OTHER BENEFITS	6,946	236	217	220	225	225	746
SUBTOTAL		93,881	88,273	94,136	98,771	101,545	107,106	259,882

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	346	116	140	1,539	1,413	1,677	4,845
4402	CONTRACT SERVICES	49,920	76,175	268,630	249,753	91,520	134,585	40,000
4405	TRAINING & MEETINGS	-	-	-	-	-	-	-
4415	POSTAGE	35	-	-	-	100	-	-
4417	FUEL & OIL	455	372	277	289	300	325	300
4430	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	215
4510	EQUIP RENTAL FUND	1,219	5,986	22,006	34,872	6,046	6,046	10,122
SUBTOTAL		51,983	82,649	291,053	286,453	99,379	142,633	55,482
TOTAL PROGRAM BUDGET		145,864	170,922	385,189	385,224	200,924	249,739	315,364

ESTIMATED PROGRAM REVENUES								
3212	Building Permit Fees	58,757	83,439	147,902	110,024	112,200	112,200	123,420
3244 * 3282-0001	Building Inspection Fees	-	-	212,178	10,821	-	4,984	-
3263	Plan Check Fees	43,903	71,724	97,592	88,452	76,500	89,500	92,566
3299	Mobile Home Park Inspections (27)	-	8,250	6,465	5,000	5,000	5,000	6,625
TOTAL PROGRAM REVENUES		102,660	163,413	464,137	214,297	193,700	211,684	222,611

Net Program Subsidy By General Fund		43,204	7,509	(78,948)	170,927	7,224	38,055	92,753
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Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Revised Budget FY 15-16	Proposed Budget FY 16-17
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Department: Planning & Building
 Program: Building Standards Advisory and Appeals Board
 Account Code: 01-4177

SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES:	-	-	-	-	-	-
4405	TRAINING & SEMINARS	-	-	160	-	-	-
4415	POSTAGE	-	-	-	-	-	-
SUBTOTAL		-	-	160	-	-	-
TOTAL PROGRAM BUDGET		-	-	160	-	-	-

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<p style="text-align: center;">Public Works Administration and Streets</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, one office assistants, a Deputy Director, 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 PCI will be updated during the FY 16-17 Fiscal year. 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

<p style="text-align: center;">Public Works Streets (cont.), Parks, and Building Maintenance</p>
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Actual maintenance activities occur. Services include street sweeping, maintenance of street signs, striping and City 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 oversees the pool operations and programming. 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 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. Janitorial services for the Police Department, City Hall, the Community Pool, public restrooms and the Community Center are contracted out. 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.

<p style="text-align: center;">Public Works Administration and Streets</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, one office assistants, a Deputy Director, 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 PCI will be updated during the FY 16-17 Fiscal year. 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

<p style="text-align: center;">Public Works Streets (cont.), Parks, and Building Maintenance</p>
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Actual maintenance activities occur. Services include street sweeping, maintenance of street signs, striping and City 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 oversees the pool operations and programming. 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.

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Public Works
Building Maintenance (cont.), Major Tasks Completed

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.

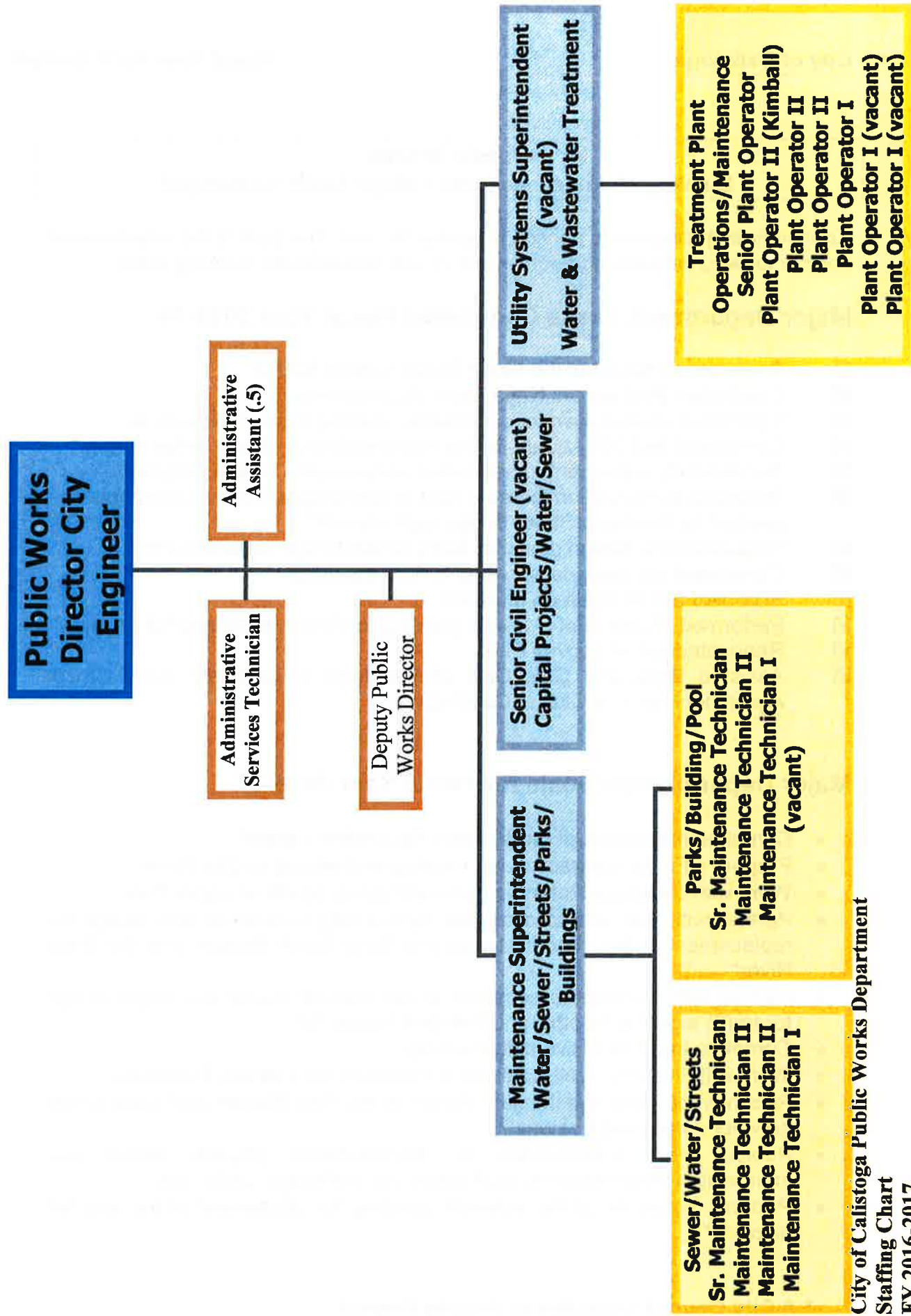
Major Department Tasks Completed Fiscal Year 2015-16

- Completed Phase I of the Grant Street Culvert Repair*
- Conducted third annual Napa River clean-up event
- Performed weekly downtown sidewalk cleaning through November
- Completed 642,000 square feet of micro-surfacing of residential streets*
- Successfully implemented new water conservation rebate programs
- Received authorization to begin right of way acquisition for easements needed for the Berry Street Bridge replacement*
- Prepared 65% design plans for Berry Street Bridge replacement*
- Contracted out janitorial services for City buildings
- Reroofed the Sharpsteen Museum
- Performed Phase III of sidewalk grinding to eliminate trip and fall hazards*
- Renovated turf at Logvey Park
- Assisted Boys and Girls Club of Calistoga to complete Development Agreement for new Club in Calistoga

Major Departmental Goals for Fiscal Year 2016-17

- Complete restoration of the Monhoff Recreation Center*
- Prepare RFP for contracting out mowing and edging at City Parks
- Work with Calistoga Rotary to construct bocce courts at Logvy Park*
- Partner with Caltrans to complete right-of-way acquisition and design for replacement of the Lincoln Avenue and Berry Street Bridges over the Napa River*
- Partner with Caltrans to complete environmental review and begin design for traffic signal at Foothill and Petrified Forest Rd.*
- 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 and Lake Street between Grant and Fairway
- Pursue grant opportunities for transportation projects (street and intersection improvements, ADA curb-cuts, pathways, parks, etc.)*
- Perform Phase IV of the sidewalk grinding for abatement of trip and fall hazards*

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

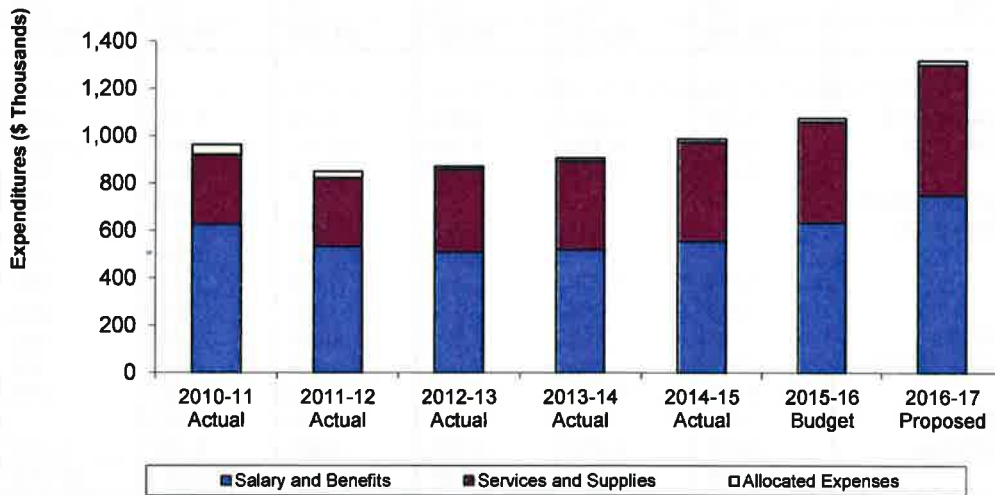


City of Calistoga Public Works Department
 Staffing Chart
 FY 2016-2017

Public Works
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	625,939	532,439	509,372	519,167	554,856	633,719	749,747
Services and Supplies	294,722	289,499	350,481	374,548	419,031	427,616	550,590
Allocated Expenses	42,000	28,451	12,386	14,158	14,533	14,781	19,522
TOTAL	962,661	850,389	872,239	907,873	988,420	1,076,116	1,319,859

Public Works
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	57,097	56,722	53,954	55,932	59,776	61,571	87,742
4302	OVERTIME	-	-	-	-	-	-	-
4303	FICA/MEDICARE	4,164	4,171	4,011	4,195	4,573	6,011	6,327
4309	INCENTIVE PAY	-	-	-	60	-	-	720
4310	PERS	13,088	9,414	8,539	9,531	11,546	14,046	14,613
4311	MEDICAL/DENTAL	6,424	6,161	8,458	8,275	9,747	9,747	14,013
4312	WORKERS COMP	1,227	2,502	2,753	3,320	3,425	4,501	4,739
4313	OTHER BENEFITS	189	154	178	181	192	258	322
SUBTOTAL		82,189	79,124	77,893	81,494	89,259	96,134	128,476
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,849	4,404	2,679	3,019	3,700	3,300	3,200
4402	CONTRACT SERVICES	2,911	8,739	8,188	30,711	40,610	37,850	42,025
4403	UTILITIES	7,417	8,275	8,097	8,078	8,500	7,390	8,500
4404	REPAIRS & MAINTENANCE	22	-	-	-	200	220	500
4405	TRAINING & MEETINGS	-	201	375	268	950	429	1,100
4410	ADVERTISING	-	-	28	291	300	100	300
4415	POSTAGE	1,366	1,010	1,111	914	1,100	1,700	1,300
4417	FUEL & OIL	290	244	137	236	250	200	250
4424	HEALTH & SAFETY	58	163	101	208	300	100	300
4430	DUES & SUBSCRIPTIONS	274	264	290	492	465	465	845
4431	FEES	9,980	16,367	2,965	431	250	250	250
4650	TRAINING & MEETINGS	523	304	360	110	2,000	-	2,000
4510	EQUIP FUND RENTAL	5,419	4,060	4,365	4,881	5,052	5,052	6,808
SUBTOTAL		31,109	44,095	28,696	49,639	63,677	57,056	67,378
TOTAL PROGRAM BUDGET		113,298	123,219	106,589	131,133	152,936	153,190	195,854
ESTIMATED PROGRAM REVENUES								
3219	Encroachment Permits	4,946	4,334	13,723	25,244	15,000	15,000	15,000
3245	Public Works Services	20,699	40,372	32,650	38,721	30,000	45,000	30,000
TOTAL PROGRAM REVENUES		25,645	44,706	46,373	63,965	45,000	60,000	45,000
Net Program Subsidy By General Fund		87,653	78,513	60,216	67,168	107,936	93,190	150,854

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	65,686	68,598	93,049	111,135	123,720	99,720	142,203
4302	OVERTIME	5,290	5,012	7,167	6,202	8,654	8,654	4,911
4303	FICA/MEDICARE	6,357	5,805	8,125	9,263	9,917	10,823	12,686
4308	PART TIME SALARIES	2,655	-	3,637	-	-	-	-
4309	SPECIAL PAY	4,247	4,082	4,186	5,754	7,820	7,861	8,334
4310	PERS	16,646	12,439	18,707	23,176	31,229	27,729	38,240
4311	MEDICAL/DENTAL	16,811	15,053	21,112	24,481	29,743	20,743	39,091
4312	WORKERS COMP	4,698	3,998	4,713	6,509	7,428	8,108	9,502
4313	OTHER BENEFITS	289	255	355	388	386	419	620
SUBTOTAL		122,679	115,242	161,051	186,908	218,897	184,057	255,587
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	22,543	14,515	10,997	12,968	12,200	11,859	15,200
4402	CONTRACT SERVICES Tree Maintenance Prog Refuse Services	29,693	33,984	34,327	44,168	43,400	44,445	49,025
4404	REPAIRS & MAINTENANCE	4,722	3,987	3,025	1,389	6,000	1,187	26,000
4405	TRAINING & MEETINGS	420	458	1,431	681	1,000	100	1,000
4408	UNIFORM ALLOWANCE	327	501	519	714	1,000	1,774	1,900
4417	FUEL & OIL	6,995	6,824	8,332	6,998	8,100	6,539	7,000
4424	HEALTH & SAFETY	1,951	401	224	139	1,000	950	1,000
4426	WEED & PEST CONTROL	1,144	1,593	3,573	8,192	-	-	-
4431	FEES	-	-	-	-	-	-	-
4650	TRAINING & MEETINGS	157	38	-	175	600	-	600
4510	EQUIP FUND RENTAL	23,032	8,326	9,793	9,652	9,729	9,729	12,714
SUBTOTAL		90,989	70,627	72,221	85,076	83,029	76,583	114,439
TOTAL PROGRAM BUDGET		213,668	185,869	233,272	271,984	301,926	260,640	370,026

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	83,509	83,867	76,972	79,260	78,502	90,047	99,212
4302	OVERTIME	1,074	1,394	2,855	873	2,140	2,140	2,115
4303	FICA/MEDICARE	6,439	6,508	6,252	6,250	6,396	7,280	7,144
4309	SPECIAL PAY	1,034	958	2,940	2,067	2,965	2,965	3,565
4310	PERS	18,242	15,479	15,001	17,042	20,187	23,206	23,983
4311	MEDICAL/DENTAL	6,361	6,517	6,970	6,943	7,335	9,046	7,598
4312	WORKERS COMP	7,645	3,811	4,116	4,806	4,791	5,454	5,351
4313	OTHER BENEFITS	337	320	283	279	285	318	342
SUBTOTAL		124,641	118,854	115,389	117,520	122,601	140,456	149,310
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,598	4,038	6,357	16,812	20,650	6,065	10,000
4402	CONTRACT SERVICES	12,475	15,556	13,425	18,603	27,450	17,592	27,300
4403	UTILITIES	5,292	5,399	4,536	4,690	4,550	4,350	5,000
4404	REPAIRS & MAINTENANCE	1,429	6,693	3,105	7,861	5,000	5,390	5,000
4405	TRAINING & MEETINGS	226	150	-	-	300	-	300
4408	UNIFORM COSTS	320	518	569	858	1,100	894	1,100
4417	FUEL & OIL	1,417	1,638	1,504	1,348	1,450	1,100	1,100
4424	HEALTH & SAFETY	456	1,100	643	140	550	210	550
4426	WEED & PEST CONTROL	502	-	3,573	4,112	-	-	-
4503	WATER	24,166	34,229	25,607	22,644	23,300	19,100	21,000
SUBTOTAL		51,881	69,321	59,319	77,068	84,350	54,701	71,350
TOTAL PROGRAM BUDGET		176,522	188,175	174,708	194,588	206,951	195,157	220,660

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Revised Budget FY 15-16	Proposed Budget FY 16-17
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Department: Public Works
 Program: Maintenance Shop
 Account Code: 01-4124

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	15,491	16,546	14,554	15,434	15,590	24,853	29,815
4302	OVERTIME	79	55	133	216	95	95	75
4303	FICA/MEDICARE	1,116	1,235	1,156	1,206	1,230	1,939	1,467
4309	SPECIAL PAY	157	145	441	159	395	397	791
4310	PERS	3,390	2,282	1,646	1,815	1,888	4,268	2,286
4311	MEDICAL/DENTAL	242	175	1,092	918	1,012	2,723	1,175
4312	WORKERS COMP	1,336	706	768	909	921	1,453	1,099
4313	OTHER BENEFITS	46	40	47	47	47	80	66
SUBTOTAL		21,857	21,184	19,837	20,704	21,178	35,808	36,774
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,742	1,574	709	2,698	2,950	1,535	2,900
4402	CONTRACT SERVICES	-	1,405	-	8	-	-	-
SUBTOTAL		1,801	2,979	709	2,706	2,950	1,535	2,900
TOTAL PROGRAM BUDGET		23,658	24,163	20,546	23,410	24,128	37,343	39,674

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	26,729	27,719	9,018	8,185	8,179	8,597	9,378
4302	OVERTIME	1,419	1,731	298	114	283	283	330
4303	FICA/MEDICARE	2,575	2,459	622	624	647	679	743
4309	INCENTIVE PAY	-	-	-	-	-	-	-
4310	PERS	5,530	5,268	1,723	1,946	2,286	2,403	2,819
4311	MEDICAL/DENTAL	9,108	9,706	1,308	1,345	1,412	1,412	1,440
4312	WORKERS COMP	-	1,703	1,507	1,044	485	509	556
4313	OTHER BENEFITS	119	112	43	31	31	31	38
SUBTOTAL		45,480	48,698	14,519	13,289	13,323	13,914	15,304
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	18,359	22,231	32,289	18,263	28,100	19,850	27,200
4402	CONTRACT SERVICES	3,839	17,148	35,651	41,151	43,765	37,965	41,145
4403	UTILITIES	33,765	36,424	36,745	49,233	47,500	46,093	47,500
4404	REPAIR & MAINTENANCE	228	9,934	8,469	8,315	10,000	10,000	13,000
4405	TRAINING & MEETINGS	-	-	-	-	500	-	-
4430	DUES & SUBSCRIPTIONS	-	-	-	-	150	-	-
4431	FEES	839	828	844	844	1,500	1,500	2,150
4503	WATER/WASTEWATER	13,115	12,454	31,911	16,547	26,610	11,220	17,000
SUBTOTAL		70,145	99,019	145,909	134,353	158,125	126,628	147,995
TOTAL PROGRAM BUDGET		115,625	147,717	160,428	147,642	171,448	140,542	163,299

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	91,409	91,362	90,843	93,558	90,498	106,498	110,308
4302	OVERTIME	2,733	1,856	2,237	1,129	2,555	2,555	2,179
4303	FICA/MEDICARE	7,188	7,151	7,364	7,429	7,428	8,294	8,080
4308	PART-TIME WAGES	-	-	-	360	-	-	-
4309	SPECIAL PAY	1,034	958	2,920	2,067	4,045	4,055	4,645
4310	PERS	19,653	16,733	17,528	20,049	23,841	28,841	27,644
4311	MEDICAL/DENTAL	3,762	3,673	4,665	4,545	4,819	6,530	4,990
4312	WORKERS COMP	9,448	4,189	4,592	5,479	5,564	6,213	6,052
4313	OTHER BENEFITS	366	348	329	325	331	364	398
SUBTOTAL		135,593	126,270	130,478	134,941	139,081	163,350	164,296
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	11,149	10,237	13,142	15,667	21,850	21,850	18,900
4402	CONTRACT SERVICES	28,568	30,457	31,259	34,663	64,875	58,833	103,750
4403	UTILITIES	3,852	3,567	3,447	3,410	4,120	4,750	4,900
4404	REPAIRS & MAINTENANCE	2,363	3,209	6,773	4,957	10,350	11,909	7,350
4405	TRAINING & MEETINGS	-	27	93	132	200	80	200
4408	UNIFORM COSTS	302	523	675	939	1,100	852	1,100
4413	TAX AND LICENSE	-	-	-	-	50	50	50
4417	FUEL & OIL	7,315	9,789	8,074	7,449	8,300	7,300	7,500
4424	HEALTH & SAFETY	544	1,585	1,198	280	1,600	210	1,500
4426	WEED & PEST CONTROL	-	-	200	500	-	-	-
4431	FEES	-	472	472	1,052	500	500	1,000
4503	WATER/WASTEWATER	17,932	16,960	16,519	15,673	18,825	19,560	19,800
SUBTOTAL		72,025	76,826	81,852	84,722	131,770	125,894	166,050
TOTAL PROGRAM BUDGET		207,618	203,096	212,330	219,663	270,851	289,244	330,346

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Recreation Services Department Programs
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The Recreation Services Department is responsible for management and operation of the City's 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 Aquatics programs.

Fitness and Recreation Programs

Plans, maintains and provides recreation programming for 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 senior trips (Giants Game), nutrition classes, lengthen & strengthen, lunch & learn, music classes in concert with Napa Junior College, driving and biking classes, adult basketball and softball and other educational and leisure courses geared towards adults and seniors.

Special Event Permitting

Processes and coordinates 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 NVTA 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

Plans, schedules and carries out city-wide events in addition to providing support to other special events within city limits. City sponsored events include: City wide yard sale, safety day, earth day (HHW and E-Waste Collection), coastal clean-up day, and the holiday dinner. The City also hires, trains and manages 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.

Recreation Services Department Programs
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Weekend Janitorial Services of City Facilities

The City hires, trains and manages a staff team of approximately 4 part-time staff to maintain city restrooms and garbage cans on the weekends and special city functions.

Aquatics Programs

Plans, programs, maintains and provides aquatic programs at the Calistoga Community Pool. Provides administrative support to the Calistoga Community Pool Advisory Committee. Programming includes: lifeguard and swim instructor training, swim lessons, high school swim team, recreation swimming, pop-up pool time, lap swimming and water aerobics & water Zumba. The aquatics program includes a staff team of 40-50 seasonal employees.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2015-16

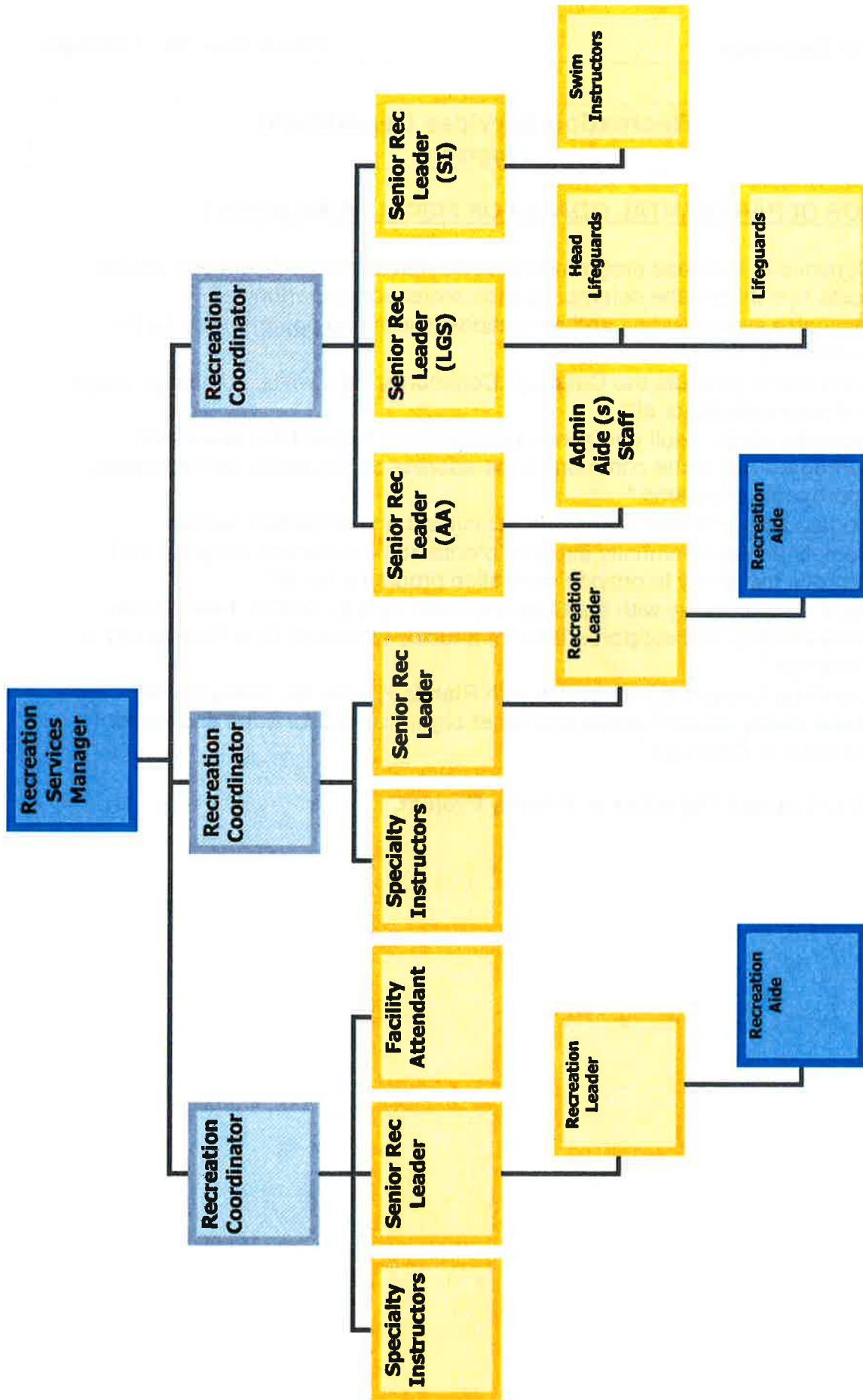
- Continued to increase programming while maintaining low operational costs in all areas to enhance the community for Calistoga residents*
- Processed and assisted numerous special event permits including 4th of July Parade, Harvest Table Dinner, Music in the Park, Lighted Holiday tractor Parade*
- Assisted with the Lake County Fire emergency shelter at the Fair Grounds
- Sponsored and coordinated Holiday Luncheon
- Continued to promote the Calistoga Community Pool usage and accessibility for all within available resources. Added water safety days for all 5th-10 graders at Calistoga schools. Added additional summer programming including special events at the pool.*
- Partnered with the Boys and Girls Club to offer water safety days to all Kindergarten-4th graders who attend their programs.* Partnered with Napa Valley College, Rianda House, Up Valley Family Center to provide additional senior programming in Calistoga
- Created new afterschool programming for youth*
- Sponsored community "green" events including electronic waste collection, coastal clean-up, and shredding
- Partnered with Calistoga police and fire departments to host community safety day which included bike safety, fire safety, water awareness & safety, and child car seat education
- Conducted various special events within the city and bus trips such as, movies in the park, Giants baseball games, and community yard sale
- Sought financial community support to enhance scholarship programs and improved the ability to provide recreation programs for all *

<p style="text-align: center;">Recreation Services Department Programs</p>

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2016-17

- 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 youth, 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*
- 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 *
- Continue to expand partnership with Rianda House, Up Valley Family Center, Napa Valley Junior College and other organizations for adult and senior services in Calistoga.*

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

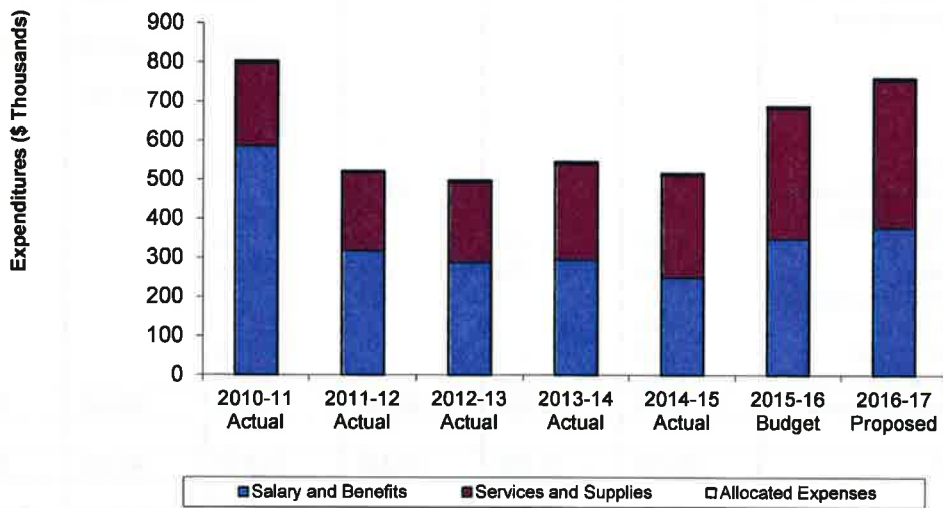


City of Calistoga Recreation Services Department
 Staffing Chart
 FY 2016-2017

Recreation
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	586,506	317,718	288,361	294,772	249,922	349,147	377,340
Services and Supplies	210,821	199,824	204,677	245,826	261,767	333,543	377,233
Allocated Expenses	5,450	3,692	4,369	4,291	4,068	4,780	5,411
TOTAL	802,776	521,234	497,407	544,889	515,757	687,470	759,984

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 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Recreation
 Program: Community Promotion and Enrichment Grants
 Account Code: 01-4107

SERVICES & SUPPLIES								
4479	The Family Center	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	The Family Center- Senior Nee	-		20,000	15,000	20,000	20,000	20,000
4446	Miscellaneous Promotions and Enrichment Grants		-				-	
4446	One Napa Valley Initiative	-	-	3,333	3,333	3,333	3,333	3,333
4447	Fairgrounds In-Kind Parade	-	-		7,500	7,500	7,500	7,500
4450	Legal Aide (Seniors and Immigrants)			-	30,000	35,000	35,000	35,000
Community Enrichment Grants						20,000	6,250	29,500
4462	Rotary Club			-	-	-	500	
4474	Hispanic Festival	-	-		5,000		-	
4464	Wine Country Animal Lovers	-	-	8,000	-		2,500	
4481	Calistoga Tree Coalition			-	-		-	
4482	Calistoga Art Center	2,500	1,500	750	750		6,000	
4483	Calistoga Cares	750	750	500	1,750		750	
4467	Community Christmas Bazaar	-	-	750			1,500	
4495	Calistoga Pet Clinic	2,000	-	-			-	
4485	Calistoga After School	1,200	-	-	2,500		2,500	
4487	Calistoga Boys & Girls Club	2,500	1,550	-	4,000		-	
Subtotal Community Enrichment Grants		9,750	3,800	10,000	14,000	20,000	20,000	29,500
TOTAL PROGRAM BUDGET		19,750	13,800	43,333	79,833	95,833	95,833	105,333

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	29,821	27,081	28,133	22,592	27,388	28,139	31,560
4302	OVERTIME	623	198	-	9	-	-	-
4303	FICA/MEDICARE	3,927	3,143	3,743	3,003	3,735	3,793	4,394
4305	INCENTIVE PAY	-	-	-	525	-	-	-
4308	PART TIME SALARIES	19,733	15,145	19,973	14,671	16,000	16,000	16,823
4309	SPECIAL PAY	-	-	774	44	-	-	-
4310	PERS	6,964	5,512	6,074	3,838	1,837	1,888	2,241
4311	MEDICAL/DENTAL	9,497	6,949	2,984	1,509	5,305	2,305	194
4312	WORKERS COMP	250	2,021	2,197	2,616	2,798	2,841	3,291
4313	OTHER BENEFITS	9,390	122	134	92	181	181	563
SUBTOTAL		80,205	60,171	64,012	48,899	57,244	55,147	59,066
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,735	2,531	5,664	6,048	7,000	5,000	7,000
4402	CONTRACT SERVICES	32,326	32,798	36,320	26,293	61,000	48,100	51,000
4403	UTILITIES	7,060	6,926	7,509	6,684	7,000	9,000	9,000
4404	REPAIRS & MAINTENANCE	50	258	24	-	1,000	1,000	1,000
4405	TRAINING & MEETINGS	-	309	590	263	500	-	500
4408	UNIFORM ALLOWANCE	340	-	28	85	350	350	350
4410	ADVERTISING	1,079	1,379	2,253	2,676	3,500	3,500	4,000
4415	POSTAGE	322	380	282	221	450	250	10,000
4417	FUEL & OIL	366	493	622	214	500	250	500
4430	DUES & SUBSCRIPTIONS	690	825	695	713	765	408	1,000
4432	RENTS	-	-	-	2,400	9,600	9,600	9,600
4456	BAD DEBT EXPENSE	-	-	9	-	-	-	-
4510	EQUIP FUND RENTAL	3,692	4,369	4,291	4,068	4,780	4,780	5,411
SUBTOTAL		49,179	50,268	58,287	49,665	96,445	82,238	99,361
TOTAL PROGRAM BUDGET		129,384	110,439	122,299	98,564	153,689	137,385	158,427
ESTIMATED PROGRAM REVENUES								
3284	Recreation Program Fees	4,148	2,986	3,361	8,670	2,000	3,800	2,000
Transfer In	Donations	2,061	3,948	8,000	7,826	6,000	6,000	4,000
TOTAL PROGRAM REVENUES		6,209	6,934	11,361	6,100	8,000	9,800	6,100
Net Program Subsidy By General Fund		123,175	103,505	110,938	92,464	145,689	127,585	152,327

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	17,041	15,475	16,055	12,910	15,650	16,079	18,035
4303	FICA/MEDICARE	2,721	2,430	2,437	2,119	2,676	2,709	3,002
4308	PART TIME SALARIES	19,936	17,417	16,826	15,162	16,220	16,220	17,043
4309	INCENTIVE PAY			-	-	-	-	-
4310	PERS	3,396	3,150	3,471	2,193	1,050	1,079	1,280
4311	MEDICAL/DENTAL	3,575	3,971	1,705	412	3,031	3,031	111
4312	WORKER'S COMP	11	1,880	1,949	2,107	2,004	2,029	2,248
4313	OTHER BENEFITS	3,990	86	526	392	96	96	79
SUBTOTAL		50,765	44,427	43,361	35,295	40,727	41,243	41,798
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,190	6,102	4,543	4,286	10,000	8,000	10,000
4402	CONTRACT SERVICES	7,947	5,744	9,868	9,591	8,000	10,000	12,000
4404	REPAIRS & MAINTENANCE	-	-	-	-	200	200	200
4405	TRAINING & MEETINGS	26	15	210	-	200	200	200
4408	UNIFORM ALLOWANCE	-	-	52	-	200	200	200
4417	FUEL AND OIL	447	-	-	-	200	200	200
4410	ADVERTISING	-	-	-	-	500	500	750
4430	DUES & SUBSCRIPTIONS	622	250	-	-	200	200	200
SUBTOTAL		13,232	12,111	14,673	13,877	19,500	19,500	23,750
TOTAL PROGRAM BUDGET		63,997	56,538	58,034	49,172	60,227	60,743	65,548
ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	46,098	27,400	21,621	14,234	22,000	12,000	11,000
TOTAL PROGRAM REVENUES		46,098	27,400	21,621	14,234	22,000	12,000	11,000
Net Program Subsidy By General Fund		17,899	29,138	36,413	34,938	38,227	48,743	54,548

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Revised Budget FY 15-16	Proposed Budget FY 16-17
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Department: Recreation
 Program: Senior Activities
 Account Code: 01-4154

PERSONNEL SERVICES								
4303	FICA/MEDICARE	-	313	594	665	927	927	272
4308	PART TIME SALARIES	292	4,090	7,764	8,697	12,113	7,113	7,113
4312	WORKER'S COMP	138	65	218	433	694	694	204
4313	OTHER BENEFITS	1,479	10	18	16	59	59	510
SUBTOTAL		1,909	4,487	8,594	9,811	13,793	8,793	8,099
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,109	1,399	2,031	318	1,000	500	1,000
4402	CONTRACT SERVICES	19,081	15,356	17,105	9,494	20,000	10,000	15,000
4405	TRAINING & MEETINGS	-	-	-	-	200	200	200
4410	ADVERTISING	-	444	-	-	1,500	1,500	1,500
SUBTOTAL		20,190	17,199	19,136	9,812	22,700	12,200	17,700
TOTAL PROGRAM BUDGET		22,099	21,686	27,730	19,623	36,493	20,993	25,799
ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	2,479	323	16,493	14,400	12,000	12,000	11,000
TOTAL PROGRAM REVENUES		2,479	323	16,493	14,400	12,000	12,000	11,000
Net Program Subsidy By General Fund		19,620	21,363	11,237	5,223	24,493	8,993	14,799

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	8,520	7,737	8,028	6,455	7,825	8,040	9,017
4303	FICA/MEDICARE	1,277	744	1,063	983	1,279	1,295	1,609
4305	INCENTIVE	-	-	221	162	-	-	-
4308	PART TIME SALARIES	9,055	2,881	6,865	7,579	7,340	7,340	8,163
4310	PERS	1,780	1,575	1,735	1,096	525	540	640
4311	MEDICAL/DENTAL	1,740	1,985	852	206	1,516	1,516	56
4312	WORKER'S COMP	508	940	964	1,019	958	971	1,206
4313	OTHER BENEFITS	5,840	33	40	28	83	83	465
SUBTOTAL		28,729	15,895	19,768	17,528	19,526	19,785	21,156
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	930	229	1,454	4,000	3,500	4,000
4402	CONTRACT SERVICES	-	-	-	-	500	500	500
4408	UNIFORM ALLOWANCE	-	-	231	-	150	150	150
SUBTOTAL		-	930	460	1,454	4,650	4,150	4,650
TOTAL PROGRAM BUDGET		28,729	16,825	20,228	18,982	24,176	23,935	25,806
ESTIMATED PROGRAM REVENUES								
3260	Facility Rental Fees	8,438	9,952	10,891	17,058	11,000	11,000	20,000
TOTAL PROGRAM REVENUES		8,438	9,952	10,891	17,058	11,000	11,000	20,000
Net Program Subsidy By General Fund		20,291	6,873	9,337	1,924	13,176	12,935	5,806

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	29,821	27,221	28,207	22,592	27,388	28,139	31,560
4302	OVERTIME	608	510	979	2,260	-	-	-
4303	FICA/MEDICARE	9,055	9,511	9,602	8,280	11,485	11,543	15,828
4308	PART TIME SALARIES	87,254	97,716	98,196	85,358	117,300	162,300	168,057
4309	INCENTIVE PAY	-	-	-	-	-	-	-
4310	PERS	7,127	5,512	6,089	3,982	1,837	1,888	4,145
4311	MEDICAL/DENTAL	6,912	6,949	2,984	1,509	5,305	5,305	8,659
4312	WORKER'S COMP	1,819	5,701	6,468	8,080	8,602	8,645	11,855
4313	OTHER BENEFITS	2,938	110	887	638	159	159	478
SUBTOTAL		145,534	153,230	153,412	132,699	172,076	217,979	240,582
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,190	5,008	4,998	2,532	4,000	7,000	8,500
4402	CONTRACT SERVICES	(137)	6,872	6,445	6,569	5,500	4,500	5,500
4405	TRAINING & MEETINGS	92	431	1,533	2,588	5,000	3,500	5,000
4408	UNIFORM ALLOWANCE	-	813	1,022	-	500	500	800
4410	ADVERTISING	166	258	774	1,115	2,000	1,500	2,000
4468	RESALE AND PURCHASE	4,152	4,351	5,725	2,722	5,500	2,500	2,500
4430	DUES & SUBSCRIPTIONS	105	55	80	-	50	50	50
SUBTOTAL		9,568	17,788	20,577	15,526	22,550	19,550	24,350
TOTAL PROGRAM BUDGET		155,102	171,018	173,989	148,225	194,626	237,529	264,932

ESTIMATED PROGRAM REVENUES								
3286	Aquatic Fees	88,602	116,493	101,796	64,986	55,000	55,000	55,000
TOTAL PROGRAM REVENUES		88,602	116,493	101,796	64,986	55,000	55,000	55,000

Net Program Subsidy By General Fund	66,500	54,525	72,193	83,239	139,626	182,529	209,932
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**Pool Maintenance is found under department 4126

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	3,690	3,647	3,627	3,716	3,703	3,823	4,047
4302	OVERTIME	47	60	138	44	114	114	111
4303	FICA/MEDICARE	293	290	308	301	310	320	338
4309	SPECIAL PAY	94	87	266	185	237	238	259
4310	PERS	810	720	791	903	1,101	1,135	1,294
4311	MEDICAL/DENTAL	268	278	295	302	317	317	322
4312	WORKER'S COMP	358	169	186	226	232	239	253
4313	OTHER BENEFITS	15	15	14	13	14	14	15
SUBTOTAL		5,575	5,266	5,625	5,690	6,028	6,200	6,639
SERVICES & SUPPLIES								
4403	ELECTRICITY	7,563	9,117	8,883	7,277	8,750	6,050	7,000
4404	REPAIRS & MAINTENANCE	-	-	-	81	1,000	-	1,000
4503	WATER/SEWER	4,855	2,837	2,752	2,240	2,625	1,762	2,000
5407	MUSEUM REPAIRS	-	2,029	329	-	-	-	-
SUBTOTAL		12,418	13,983	11,964	9,598	12,375	7,812	10,000
TOTAL PROGRAM BUDGET		17,993	19,249	17,589	15,288	18,403	14,012	16,639

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

<i>SERVICES & SUPPLIES</i>								
4402	CONTRACT SERVICES	69,440	70,467	71,687	76,070	75,000	86,540	87,000
SUBTOTAL		69,440	70,467	71,687	76,070	75,000	86,540	87,000
TOTAL PROGRAM BUDGET		74,441	75,352	71,687	76,070	75,000	86,540	87,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	9,738	12,500	10,000	10,000	10,500	10,500	10,500
	SUBTOTAL	9,738	12,500	10,000	10,000	10,500	10,500	10,500
TOTAL PROGRAM BUDGET		9,738	12,500	10,000	10,000	10,500	10,500	10,500

<p>General Fund Special Projects</p>

Services and Development Impact Fee

For FY 2016-17 there are no special projects being undertaken.

General Fund
Special Projects Summary

Project #	Description	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
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Special Projects								
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4607-4402	Services and Development Impact Fee Updates	-	21,643	67,134	14,450	-	-	-
4608-4402	Green Initiatives	-	-	1,600	-	-	-	-
Total Special Projects Costs		3,963	21,643	68,734		-	-	-

Funding Sources for Special Projects								
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General Fund	3,963	21,643	1,600	-	-	-	-	-
Community Development Fund	-	-	67,134	14,450	-	-	-	-
Property Special Tax Assessment	-	-	-	-	-	-	-	-
Total Funding Sources	3,963	21,643	68,734	14,450	-	-	-	-

Enterprise Funds Water

Water Distribution

The Water Distribution Division maintains 40 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 the operating permit.

Water Treatment

The Water Treatment Division operates the Kimball Water Treatment Facility, the Feige Canyon, High Street and Mt. Washington Water Tanks, and two North Bay Aqueduct pump stations to ensure that potable water is delivered to the City's residents. NBA water is treated by the City of Napa under a "treat and wheel" agreement. 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 Water Resources Department, Division of Drinking Water. The goal of this Division is to continue to provide safe potable water to the City's residents, businesses and visitors. Recent changes to the maximum contaminate levels for disinfection byproducts (THM's) have resulted in the City's water exceeding the MCL's on several occasions. City staff is working closely with the State Water Resources Department, Division of Drinking Water to bring the exceedance into compliance.

Water Operations

The Water Operations Enterprise Revenue Fund is anticipating an ending working capital balance of \$1,017,035 as of June 30, 2016. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a surplus balance of \$84,912 by June 30, 2017. The Water Operations Fund will transfer \$302,716 to the Water Capital Improvement Fund to cover the capital projects 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 (CIP) is expected to end fiscal year 2015-16 with a working capital of \$64,070. The Water Capital Fund will end FY 2016-17 with a working capital balance of \$0. The City anticipates water connection fees from

Enterprise Funds Water

Water Capital (cont.)

the Boys and Girls Club, Wappo Guest Accommodations and four (4) single family home developments in the amount of \$214,934. Measure A will provide funds in the amount of \$530,315 and a Hazard Mitigation Grant will provide \$1,281,481 for the replacement of the Feige Tank which has reached its useful life span and does not meet current design criteria for seismic events.

Projects in the amount of \$2,263,957 recommended by the Public Works Department for the Fiscal Year 2016-17 include the Pipeline-Myrtledale Kimball Main, Repair of Feige Tank, Cross Connection Survey, Mt. Washington Tank Stairway and the Bypass Structure in the Kimball Reservoir. The Bypass Structure project will be funded through Measure A funds; the replacement of Feige Tank project will be funded through a Hazard Mitigation Grant and fund balances and Mt. Washington Stairway will be funded through a PARSAC grant.

The Water Capital fund (CIP) will also cover debt service payments in the amount of \$134,559 for Fiscal Year 2016-17, 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). The proposed Fiscal Year 2016-17 Budget does not include any valve replacement or pump replacement and may present a challenge in operations.

At its goal setting meeting in March 2016 the City Council reiterated its objective to establish Water Fund reserves at a minimum of 20% within two fiscal years and increase the CIP reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$506,465; the combination of ending fund balances for the Water Operations Fund and the Water Capital Fund at Fiscal Year 2016-17 is a surplus balance of \$84,912 therefore not meeting the 20% objective.

The Water Enterprise continues to face litigation from Debbie O’Gorman. This litigation is costly to defense and presents additional fiscal pressure on the Water and General Funds.

Enterprise Funds Water

Major Department Tasks Completed Fiscal Year 2015-16

- 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
- Installed new cover on the clarifier at the Kimball Water Treatment Plant to reduce algae growth
- Cleaned the Clear Well at the Kimball Water Treatment Plant to improve plant efficiency and improved water quality
- 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 By-Pass Project
- Achieved 18% reduction in water demand compared to 2013 usage
- Replaced 200 lineal feet of problematic 2" waterline on Hazel with 8" PVC

Major Departmental Goals for Fiscal Year 2016-17

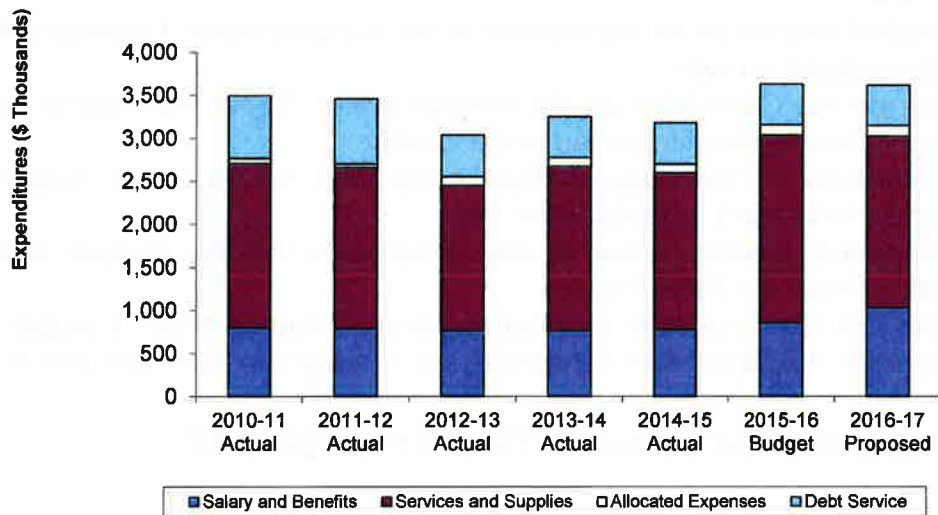
- Complete design work for the Kimball Intake and emergency drain valve project and construct project*
- Continue to work on the in-house water master study*
- Increase the Water Fund reserve to a minimum of 20% within two fiscal years and increase the Capital Improvement Fund to meet anticipated needs over the next three years *
- Construct the Feige Tank replacement project*
- 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
- Elimination of THM exceedances

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

Water Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	793,715	782,730	760,932	757,684	770,918	850,874	1,026,305
Services and Supplies	1,915,323	1,873,509	1,690,823	1,916,751	1,828,083	2,184,912	1,999,600
Allocated Expenses	58,800	42,609	103,059	101,901	102,115	120,517	123,218
Capital Outlay	-	-	-	26,006	47,981	4,500	0
Debt Service	727,795	760,802	482,827	473,980	478,638	472,242	468,126
TOTAL	3,495,634	3,459,650	3,037,641	3,276,322	3,227,735	3,633,045	3,617,249

Water Operations
Trend in Expenditures (\$ Thousands)



Water Operations Fund

Sources and Uses

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Operating Revenues							
Charges for Services							
Residential Sales	1,466,022	1,559,067	1,564,402	1,456,799	1,506,696	1,506,696	1,536,181
Transient Sales	349,884	340,283	367,250	381,943	388,577	388,577	403,827
Commercial Sales	272,953	274,035	311,665	304,415	314,565	314,565	295,446
Industrial Sales	78,821	87,487	82,659	94,162	96,531	96,531	92,969
Other Revenues	75,518	99,164	359,332	83,068	81,314	293,970	53,087
Total Operating Revenues	2,243,198	2,360,036	2,685,308	2,320,387	2,387,683	2,600,339	2,381,510
	7%	5%	14%	-14%	3%	12%	-8%
Operating Expenses							
Water Distribution	552,351	483,857	503,968	368,309	529,244	494,558	582,735
Water Treatment	1,723,950	1,516,006	1,847,990	1,734,223	2,297,407	2,067,160	1,949,589
Water Conservation	18,944	19,199	32,604	103,274	129,929	94,585	116,799
Depreciation	403,603	535,752	391,774	495,310	425,000	500,000	500,000
Total Operating Expenditures	2,698,848	2,554,814	2,776,336	2,701,116	3,381,580	3,156,303	3,149,123
	-2%	-5%	9%	-3%	25%	17%	0%
Net Operating Surplus/Deficit	(455,651)	(194,779)	(91,028)	(380,729)	(993,897)	(555,964)	(767,613)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	4,262	430	1,231	3,082	1,231	1,231	-
Napa County Measure A Funding	864,023	153,068	124,831	-	-	-	-
Debt Payments							
Cost of Issuance & Annual Fees	(622)	(4,578)	(3,739)	(7,768)	(5,000)	(5,000)	(5,000)
Loan Principal	(434,444)	(199,000)	(205,000)	(216,000)	(218,000)	(218,000)	(226,800)
Loan Interest	(286,978)	(279,249)	(265,241)	(254,870)	(249,242)	(249,242)	(236,326)
Equipment	-	-	(26,006)	(47,981)	-	(4,500)	-
Total Other Non Operating Activities	146,241	(329,329)	(373,924)	(523,537)	(471,011)	(475,511)	(468,126)
Transfers From or (To) Other Funds							
Water CIP (12)	-	(235,361)	473,980	481,257	472,242	113,131	106,332
Water CIP (12) equipment	-	-	26,006	-	-	-	-
Water CIP (12)							(302,716)
General Fund	(97,325)	-	-	30,000	-	-	-
General Fund Subsidy	-	-	79,400	79,400	79,400	79,400	-
Auditors Adj. (Assets - Liabilities)	-	-	405,340	262,730	-	-	-
Add Back Non-Cash Depreciation	403,603	535,752	391,774	495,310	425,000	500,000	500,000
Net All Transfers	306,278	300,391	1,376,500	1,348,697	976,642	692,531	303,616
Net Fund Surplus or (Deficit)	(3,131)	(223,717)	911,548	444,431	(488,266)	(338,944)	(932,123)
Beginning Working Capital	226,848	223,717	-	911,548	503,134	1,355,979	1,017,035
Ending Working Capital Operations	223,717	(0)	911,548	1,355,979	14,868	1,017,035	84,912
Ending Working Capital CIP Water	(0.055000)	(240,570)	646,189	172,367	510,910	64,070	0
Total Ending Working Capital for Operations and CIP Funds	223,717	(240,570)	1,557,737	1,528,346	525,778	1,081,106	84,912

Working Capital Allocation to Reserves							
Operating Reserve - 20%		399,973	470,391	420,506	565,330	512,344	506,465
Required Debt Service Reserve		72,108	72,108	93,572	93,572	93,572	93,572
Operating Contingency		(495,191)	226,514	514,269	(433,123)	202,536	(515,124)
Capital Reserve for Future Projects		(217,459)	788,724	500,000	300,000	300,000	-
Working Capital Allocation		(240,570)	1,557,737	1,528,346	525,778	1,108,450	84,912

Water CIP
Sources and Uses

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Operating Revenues							
Connection/Impact Fees	23,381	48,545	1,501,486	91,436	185,118	95,876	214,934
Total Operating Revenues	23,381	48,545	1,501,486	91,436	185,118	95,876	214,934
Operating Expenses							
Total Operating Expenditures							
Net Operating Surplus/Deficit	23,381	48,545	1,501,486	91,436	185,118	95,876	214,934
Other Non Operating Sources Or (Uses)							
Interest Earnings	769	370	2,433	1,211	500	500	-
Napa County Measure A	2,526,939	455,000	103,364	263,876	1,113,130	125,042	636,647
Other Grants/Loans	-	-	-	-	200,000	20,710	-
Other Sources and Uses	-	-	-	18,850	-	61,139	1,286,481
Debt Proceeds - USDA I Loan	158,346	2,369,640	675,866	-	-	-	-
Debt Payments							
Principal	-	(56,000)	(57,000)	(58,000)	(60,000)	(60,000)	(61,000)
Interest and Fees	(622)	(4,130)	(50,679)	(76,300)	(75,071)	(75,071)	(73,559)
Capital Improvements							
Distribution	(2,003,196)	(3,287,722)	(692,123)	(77,700)	(278,000)	(151,449)	(1,863,957)
Treatment	(58,185)	(1,634)	(96,601)	(153,374)	(1,000,000)	(11,912)	(400,000)
Total Capital Improvements	(2,061,381)	(3,289,356)	(788,724)	(231,074)	(1,278,000)	(163,361)	(2,263,957)
Total Other Non Operating Activities	624,051	(524,476)	(114,741)	(81,437)	(99,441)	(91,041)	(475,388)
Transfers From or (To) Other Funds							
Water Operations (02) equipment	(647,432)	235,361	(26,006)	-	-	-	302,716
Water (02) debt service	-	-	(473,980)	(483,821)	(472,242)	(113,131)	(106,332)
General Fund (01) equipment	-	-	-	-	-	-	-
Net All Transfers	(647,432)	235,361	(499,986)	(483,821)	(472,242)	(113,131)	196,384
Net Fund Surplus or (Deficit)	(0)	(240,570)	886,759	(473,822)	(386,565)	(108,296)	(64,070)
Beginning Working Capital	-	-	(240,570)	646,189	897,475	172,367	64,070
Ending Working Capital	(0)	(240,570)	646,189	172,367	510,910	64,070	0

Water
System Capital Improvements

Fd Proj	Description	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Distribution								
12 5227	Pipeline-Myrtle/Grant/Kimball Main	-	-	6,762	16,101	-	-	130,315
12 5232	Mt. Washington Water Tank	1,947,326	3,244,329	675,866	19,797	-	-	-
12 5326	GIS Survey	-	-	1,000	22,664	-	-	-
12 5418	NBA Pump Station (Dwyer Road)	55,870	34,143	500	18	200,000	20,710	-
12 5419	Repair Feige Tank	-	9,250	-	5,527	-	81,519	1,708,642
12 5513	Water Valve Replacement	-	-	7,995	10,993	15,000	15,000	-
12 5528	Cross Connection Survey	-	-	-	-	37,000	17,220	20,000
12 5529	Install Feige Tank THM	-	-	-	-	15,000	17,000	-
12 5517	Riverlea Pathway Water Line Relocation	-	-	-	2,600	-	-	-
12 5532	Myrtle Street Water Main Replacement	-	-	-	-	11,000	-	-
12 5542	Mt. Washington Tank - Stairway	-	-	-	-	-	-	5,000
Subtotal Water Distribution		2,003,196	3,287,722	692,123	77,700	278,000	151,449	1,863,957
Treatment								
12 5426	Bypass Structure	58,185	1,634	96,601	153,374	1,000,000	11,912	400,000
Subtotal Water Treatment		58,185	1,634	96,601	153,374	1,000,000	11,912	400,000
Total Water Capital Improvements		2,061,381	3,289,356	788,724	231,074	1,278,000	163,361	2,263,957
Funding Sources for Water Projects								
Water Connection Fees		55,870	43,393	9,495	42,731	78,000	69,600	447,161
Other Financing (reimburse warranty work)		-	-	-	18,850	-	-	-
USDA Loan Proceeds		1,947,326	3,244,329	675,866	-	-	-	-
HazMit Grant		-	-	-	-	-	61,139	1,281,481
PARSAC Grant		-	-	-	-	-	-	5,000
Measure A		58,185	1,634	103,364	169,475	1,000,000	11,912	530,315
CDPH-SDW Grant		-	-	-	18.00	200,000	20,710	-
Total Funding Sources		2,061,381	3,289,356	788,724	231,074	1,278,000	163,361	2,263,957

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	239,100	242,884	216,003	237,044	249,209	245,777	281,336
4302	OVERTIME	10,579	10,024	13,882	12,304	17,271	17,271	9,792
4303	FICA/MEDICARE	18,492	19,452	18,480	19,614	20,298	21,551	23,019
4308	PART-TIME SALARIES	2,459	2,679	10,465	3,026	3,812	3,812	4,591
4309	SPECIAL PAY	8,494	8,164	9,776	13,479	16,160	16,294	17,383
4310	PERS	49,756	46,950	44,319	51,106	64,492	64,492	73,711
4311	MEDICAL/DENTAL	50,212	49,151	45,302	49,803	58,302	49,302	67,886
4312	WORKERS COMP	9,286	12,998	13,627	15,456	15,204	16,143	17,242
4313	OTHER PAY	793	(6,108)	3,820	1,046	808	841	1,098
4315	HOUSING ALLOWANCE			-	-	-	1,225	1,575
SUBTOTAL		389,171	386,194	375,674	402,878	445,556	436,708	497,633
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	7,136	7,482	9,641	7,485	9,000	5,200	11,000
4402	CONTRACT SERVICES	-	50,233	68,169	13,950	23,925	12,815	20,150
	Legal Fees	128,645				-	-	
4403	UTILITIES	472	530	538	496	725	450	550
4404	REPAIRS & MAINTENANCE	3,354	759	14,991	3,394	10,000	3,800	8,000
4405	TRAINING & SEMINARS: STAFF	931	1,151	1,234	1,376	2,000	1,203	2,000
4406	UNIFORM ALLOWANCE	1,104	1,022	991	1,275	1,325	314	3,000
4415	POSTAGE	-	-	-	-	400	-	400
4417	FUEL & OIL	1,405	1,465	793	1,290	1,200	1,100	-
4422	PENSION EXPENSE			-	(112,492)			
4424	HEALTH & SAFETY	569	1,195	224	-	1,200	180	1,200
4428	METERS	-	-	1,953	839	5,000	5,000	5,000
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	125	-	75
4434	VEHICLES	419	1,353	1,556	146	-	-	-
4456	BAD DEBT EXPENSE	3,019	2,999	677	19,496	-	-	-
4650	TRAINING & SEMINARS: MGMT	66	110	110	-	1,000	-	1,000
4510	EQUIP FUND RENTAL	16,060	29,364	27,417	28,176	27,788	27,788	32,727
SUBTOTAL		163,180	97,663	128,294	(34,569)	83,688	57,850	85,102
OTHER								
4505	DEPRECIATION	223,368	215,288	220,382	272,150	225,000	275,000	275,000
4820	VEHICLES			-	-	-	-	-
4822	MISC OFFICE EQUIPMENT			2,476	-	-	-	-
4823	MISC COMPUTER			6,994	-	-	-	-
4821	MISC FIELD EQUIPMENT			-	36,792	-	4,500	-
SUBTOTAL		223,368	215,288	229,852	308,942	225,000	279,500	275,000
TOTAL PROGRAM BUDGET		775,719	699,145	733,820	677,251	754,244	774,058	857,735

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	11,698	11,603	11,895	12,175	12,202	12,123
4303	FICA/MEDICARE	851	851	1,008	2,939	4,622	5,479
4308	PART-TIME SALARIES			1,770	26,735	48,217	53,742
4310	PERS	2,630	2,362	2,568	3,751	5,498	6,913
4311	MEDICAL/DENTAL	2,329	2,477	2,671	2,744	2,908	4,227
4312	WORKERS COMP	188	538	585	694	3,462	4,104
4313	BENEFITS	42	43	45	107	120	151
SUBTOTAL		17,738	17,874	20,542	49,145	77,029	86,739
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	-	-	145	1,656	6,425	5,000
4402	CONTRACT SERVICES	225	125	5,241	25,911	9,125	5,200
4405	TRAINING & SEMINARS	-	-	-	60	250	250
4410	ADVERTISING			6,064	5,973	5,150	6,000
4415	POSTAGE	11	-	6	-	450	450
4422	PENSION EXPENSE			-	(8,257)	-	-
4808	WATER USE EFFICIENCY - TOILET REPLACEMENT						
	Washer Rebate Program	970	1,200	606	28,786	31,500	13,160
SUBTOTAL		1,206	1,325	12,062	54,129	52,900	30,060
TOTAL PROGRAM BUDGET		18,944	19,199	32,604	103,274	129,929	116,799

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	227,177	222,975	223,280	193,618	213,043	248,847
4302	OVERTIME	27,620	25,510	14,821	10,246	18,038	19,667
4303	FICA/MEDICARE	18,967	18,752	18,352	15,533	19,650	22,764
4308	PART-TIME SALARIES	2,459	2,679	2,732	3,026	3,812	4,591
4309	SPECIAL PAY	6,061	6,288	8,550	11,479	11,404	15,780
4310	PERS	48,589	41,856	42,332	37,877	47,882	56,740
4311	MEDICAL/DENTAL	32,125	33,594	34,420	31,027	43,557	53,654
4312	WORKERS COMP	12,139	12,011	12,926	15,242	14,718	17,051
4313	OTHER BENEFITS	684	(6,801)	4,055	847	804	1,039
4315	HOUSING ALLOWANCE			-	-	1,400	1,800
SUBTOTAL		375,821	356,864	361,468	318,895	372,908	441,933
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	61,065	78,445	60,038	33,800	59,300	50,800
4402	CONTRACT SERVICES	310,016	89,964	169,780	172,215	445,095	225,050
4403	UTILITIES	65,129	71,926	86,168	85,589	78,800	90,000
4404	REPAIRS & MAINTENANCE	31,691	22,752	19,379	56,917	6,000	33,000
4405	TRAINING & SEMINARS: STAFF	1,911	2,278	1,486	1,009	1,500	1,850
4408	UNIFORM ALLOWANCE	1,893	1,794	1,797	1,553	2,000	2,000
4410	ADVERTISING			-	253	-	-
4413	TAXES & FEES	1,866	1,914	1,783	1,860	3,850	3,850
4415	POSTAGE	7,014	7,152	8,183	4,927	8,275	8,400
4417	FUEL & OIL	3,751	4,645	5,627	2,311	3,000	-
4422	PENSION EXPENSE			-	(83,373)	-	-
4424	HEALTH & SAFETY	294	177	150	-	300	300
4430	DUES & SUBSCRIPTIONS	1,978	2,337	2,066	2,139	3,550	2,865
4431	FEES	22,248	23,038	26,933	25,888	28,825	35,750
4434	VEHICLE REPAIRS	919	3,944	10,181	5,284	6,000	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	729,305	692,581	935,864	948,246	1,102,275	880,300
4650	TRAINING & SEMINARS: MGMT	-	-	103	271	500	500
4510	EQUIPMENT FUND RENTAL	26,549	73,695	74,484	73,939	92,729	90,491
SUBTOTAL		1,348,129	1,159,142	1,486,522	1,415,328	1,924,499	1,507,656
OTHER							
4505	DEPRECIATION	180,235	320,464	171,392	223,160	200,000	225,000
4821	MISC FIELD EQUIPMENT	-	-	1,867	11,189	-	-
4822	MISC OFFICE EQUIPMENT	-	-	7,675	-	-	-
4823	COMPUTER EQUIPMENT	-	-	6,994	-	-	-
SUBTOTAL		180,235	320,464	187,928	234,349	200,000	225,000
TOTAL PROGRAM BUDGET		1,904,185	1,836,470	2,035,918	1,968,572	2,497,407	2,174,589

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
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Department: **Public Works**
 Program: **Debt Service**
 Account Code: **02-4430**

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	39,380	4,578	3,739	7,768	5,000	5,000
4501	PRINCIPAL	434,444	199,000	205,000	216,000	218,000	226,800
4502	INTEREST	286,978	279,249	265,241	254,870	249,242	236,326
SUBTOTAL		760,802	482,827	473,980	478,638	472,242	468,126
TOTAL PROGRAM BUDGET		760,802	482,827	473,980	478,638	472,242	468,126

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Enterprise Fund Wastewater

Wastewater Collection

The Wastewater Collection Division maintains 18 miles of sewer mains, 329 manholes, 7 pump stations, and 5 ½ miles of recycled water mains. City staff 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. City staff 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 is permitted to treat a maximum daily dry weather flow of 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. Current dry weather flows are approximately 500,000 gallons per day. With the completion of a new 16.4 million gallon storage pond there is approximately 48 million gallons of storage capacity. 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 discharged to the Napa River when River flows are high enough. Typically 200 - 300 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 2015-16 with a working capital balance of \$749,241. The FY 2016-17 Budget projects an ending surplus balance of \$69,651. The Wastewater Capital Improvement Fund has insufficient funds to transfer \$695,121 to the Wastewater Operations fund to cover the annual debt service payments as has been done in prior years. The debt service payment will be covered by the Wastewater Operations Fund. The Wastewater Operations Fund will transfer \$225,722 to the Wastewater Capital Improvement Fund to assist with required capital projects.

Enterprise Fund Wastewater

Wastewater Capital

The Wastewater Capital Fund (CIP) is expected to end Fiscal Year 2015-16 with a surplus balance of \$234,861. The City anticipates wastewater connection fees in the amount of \$443,617 for Fiscal Year 2016-17. The Wastewater Capital Fund is expected to end Fiscal Year 2016-17 with a balance of \$0.

Projects in the amount of \$1,280,000 have been recommended by the Public Works Department. They include funding replacement of the Pine Street Lift Station, Inflow and Infiltration Improvements, Geothermal Water Meter and Riverside Ponds River Restoration. A Hazard Mitigation Grant (HMG) is anticipated to provide \$375,000 for the design and environmental review for reconstruction and lining of the Riverside Ponds and River Restoration project. Construction is anticipated in Fiscal Year 2017-18 and will be funded by the HMG. The remaining projects will be covered through one-time impact fees and the transfer from the wastewater operations fund.

At its goal setting meeting in March 2016 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 Fund reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$442,318; the combination of ending fund balances for the Wastewater Operations Fund and the Wastewater Capital Fund at Fiscal Year 2016-17 is a surplus balance of \$69,651 therefore not meeting the 20% objective in reserves.

Major Department Tasks Completed Fiscal Year 2015-16

- Successfully re-permitted the Wastewater Treatment Plant with a new five-year NPDES Permit
- Replaced effluent pumps at the Wastewater Treatment Plant with larger and more efficient pumps
- Completed construction on 16.4 million gallon recycled water storage pond*
- In coordination with developer completed plans, bid and constructed the upsizing of the Washington sewer trunk main replacement
- In coordination with developer completed plans, bid and constructed the total replacement of the Pine Street Lift Station
- 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

Enterprise Fund Wastewater

- 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

Major Departmental Goals for Fiscal Year 2016-17

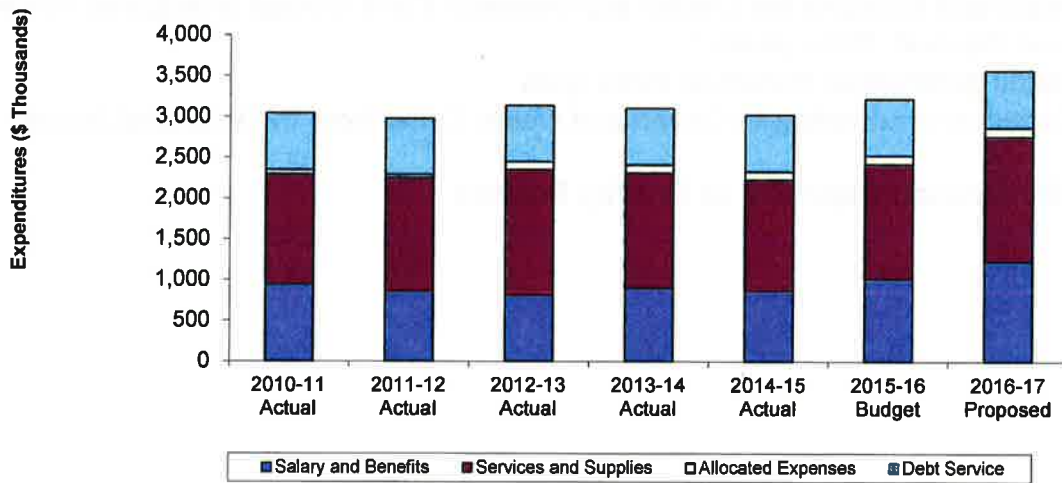
- Complete in-house data collection for City-Wide sanitary sewer model, begin calibration process
- Conduct testing for infiltration and make corrective repairs
- Increase the Wastewater Fund reserve to a minimum of 20% within two fiscal years and Increase the Capital Improvement Fund to meet anticipated needs over the next three years *
- 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.**

Wastewater Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Budget	2016-17 Proposed
Salary and Benefits	939,131	854,330	810,639	900,318	864,365	1,010,870	1,224,229
Services and Supplies	1,356,759	1,398,026	1,541,136	1,410,658	1,365,937	1,412,921	1,537,790
Allocated Expenses	49,650	35,655	96,210	99,151	97,372	100,983	109,570
Capital Outlay	-	2,855	25,272	72,952	59,720	87,071	0
Debt Service	695,406	687,482	688,231	694,163	694,563	694,883	695,121
TOTAL	3,040,946	2,978,348	3,161,488	3,177,242	3,081,957	3,306,728	3,566,710

Wastewater Operations
Trend in Expenditures (\$ Thousands)



Wastewater Operations Fund
Sources and Uses

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Operating Revenues							
Charges for Services							
Residential Sales	1,210,941	1,276,591	1,305,324	1,337,783	1,348,517	1,348,517	1,395,887
Transient Sales	528,723	544,780	586,274	590,197	609,364	609,364	609,416
Commercial Sales	253,710	262,376	303,862	291,700	294,659	294,659	303,543
Industrial Sales	40,756	50,969	46,232	63,017	50,605	50,605	57,827
Other Revenues	95,242	95,000	88,352	94,714	100,076	100,076	86,169
Total Operating Revenues	2,129,372	2,229,716	2,330,044	2,377,411	2,403,221	2,403,221	2,452,842
	9%	5%	4%	2.0%	1%	1%	2%
Operating Expenses							
Wastewater Collection	364,329	372,843	405,120	323,808	546,530	467,668	610,801
Wastewater Treatment	1,302,179	1,326,272	1,383,335	1,378,037	1,557,329	1,420,106	1,600,788
Depreciation	621,503	748,870	621,672	625,829	642,000	637,000	660,000
Total Operating Expenditures	2,288,011	2,447,985	2,410,127	2,327,674	2,745,859	2,524,774	2,871,589
	-2%	7%	-2%	-3.4%	18%	8%	14%
Net Operating Surplus/Deficit	(158,639)	(218,269)	(80,083)	49,737	(342,638)	(121,553)	(418,747)
Special Projects							
Other Non Operating Sources Or (Uses)							
Debt Payments							
State Revolving Fund Loan Payments	(363,591)	(363,591)	(363,591)	(363,591)	(288,582)	(288,582)	(296,085)
CSCDA Revenue Bond Payments	(226,235)	(222,665)	(223,813)	(224,603)	(225,068)	(225,068)	(225,198)
USDA Loan Payment	(106,204)	(106,411)	(106,364)	(106,364)	(106,224)	(106,224)	(106,332)
Cost of Issuance & Fees	(1,422)	(1,410)	(396)	-	(75,009)	(75,009)	(67,506)
Subtotal Debt Related Costs	(697,452)	(694,077)	(694,163)	(694,557)	(694,883)	(694,883)	(695,121)
Equipment	-	(25,272)	(72,952)	(59,720)	(69,000)	(87,071)	-
Total Other Non Operating Activities	(697,452)	(719,349)	(767,115)	(754,277)	(763,883)	(781,954)	(695,121)
Transfers From or (To) Other Funds							
Wastewater Capital (13)	56,710	-	694,163	694,563	(353,447)	(353,447)	(225,722)
Wastewater Capital (13) equipment	-	-	70,476	18,207	-	-	-
General Fund (01) equipment	217,634	-	-	-	-	-	-
Auditors Adj. (Assets - Liabilities)	(39,756)	343,143	41,628	-	-	-	-
Add Back Non Cash Depreciation	621,503	748,870	621,672	625,829	642,000	637,000	660,000
Net All Transfers & Adjustments	856,091	1,092,013	1,427,939	1,338,599	288,553	283,553	434,278
Net Fund Surplus or (Deficit)	-	154,395	580,741	634,059	(817,968)	(619,954)	(679,590)
Beginning Working Capital	-	-	154,395	735,137	962,508	1,369,195	749,241
Ending Working Capital Operations	-	154,395	735,137	1,369,195	144,540	749,241	69,651
Ending Working Capital WWTP CIP	-	1,728,623	1,078,935	(95,139)	125,412	234,861	0
Total Ending Working Capital for Operations and CIP Funds	-	1,883,019	1,814,072	1,274,057	269,952	984,103	69,652

Working Capital Allocation to Reserves							
Operating Reserve - 20% of Expenses		339,823	357,691	340,369	420,772	377,562	442,318
Required Debt Service Reserve		83,676	83,676	83,675	94,311	83,675	94,311
Operating & Capital Contingency		(111,018)	1,261,965	228,950	(245,131)	222,866	(466,977)
Capital Reserve for future projects		1,570,538	110,740	621,063	-	300,000	-
Working Capital Allocation		1,883,019	1,814,072	1,274,057	269,952	984,103	69,652

Wastewater CIP
Sources and Uses

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Operating Revenues							
Connection/Impact Fees	69,984	1,769,763	221,547	155,562	306,607	141,641	443,617
Total Operating Revenues	69,984	1,769,763	221,547	155,562	306,607	141,641	443,617
Operating Expenses							
Total Operating Expenditures	-						
Net Operating Surplus/Deficit	69,984	1,769,763	221,547	155,562	306,607	141,641	443,617
Other Non Operating Sources Or (Uses)							
Interest Earnings	3,856	4,523	4,144	1,633	800	800	800
Recycled Water Grant			-	-	750,000	717,961	-
Hazmat Grant			-	-	-	-	375,000
Capital Improvements							
Collection	(1,500)	(1,500)	(7,358)	(63,389)	(605,000)	(146,536)	(730,000)
Treatment	(15,630)	(44,163)	(103,382)	(557,674)	(1,735,000)	(904,136)	(550,000)
Subtotal Capital Improvements	(17,130)	(45,663)	(110,740)	(621,063)	(2,340,000)	(1,050,672)	(1,280,000)
Total Other Non Operating Activities	(13,274)	(41,140)	(106,596)	(619,430)	(1,589,200)	(331,911)	(904,200)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	(56,710)	-	(694,163)	(694,563)	353,447	353,447	225,722
Wastewater Operations (03) equipment	-	-	(70,476)	(18,207)	-	-	-
General Fund (01) operations	-	-	-	2,564	1,000,000	166,823	-
Net All Transfers	(56,710)	-	(764,639)	(710,206)	1,353,447	520,270	225,722
Net Fund Surplus or (Deficit)	0	1,728,623	(649,688)	(1,174,074)	70,854	330,000	(234,861)
Beginning Working Capital	-	-	1,728,623	1,078,935	54,558	(95,139)	234,861
Ending Working Capital	0	1,728,623	1,078,935	(95,139)	125,412	234,861	0

Wastewater
System Capital Improvements

Fd Proj	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Collection							
13 5328 GIS System	-	-	1,000	22,664	-	-	-
13 5328 Pine Street Lift Station	-	-	6,358	32,175	330,000	25,036	655,000
13 5437 Sewer System Assessment & Master	-	-	-	4,050	100,000	-	-
13 5452 Sewer Lateral Replacement	1,500	1,500	-	4,500	5,000	1,500	-
13 5483 Inflow & Infiltration Improvements	-	-	-	-	120,000	70,000	75,000
13 5527 E. Washington Sewer Trunk Line	-	-	-	-	50,000	50,000	-
Subtotal Wastewater Collection	1,500	1,500	7,358	63,389	605,000	146,536	730,000
Treatment							
13 5493 VFD Secondary Effluent Pumps	-	-	-	123,164	100,000	76,685	-
13 5497 Filter Area Spiral Stairway	-	-	26,642	-	-	-	-
13 5516 New Effluent Storage Pond	-	-	54,358	420,359	1,280,000	717,961	-
13 5519 High School Reclaimed Water System Upgrade	-	-	22,382	9,592	-	-	-
13 5526 Roof over WWTP Lab	-	-	-	4,559	-	-	-
13 5533 Geothermal Water Meters per CDO	-	-	-	-	125,000	3,544	50,000
13 5534 WWTP Upgrades for CDO Compliance	-	-	-	-	230,000	105,946	-
13 Riverside Ponds River Restoration	-	-	-	-	-	-	500,000
Subtotal Wastewater Treatment	15,630	44,163	103,382	557,674	1,735,000	904,136	550,000
Total Wastewater Capital Improvements	17,130	45,663	110,740	621,063	2,340,000	1,050,672	1,280,000
Funding Sources for Wastewater Projects							
Recycled Water Grant	-	-	-	-	750,000	717,961	-
Interest Earnings	-	-	-	-	800	800	800
Wastewater Connection Fees	17,130	45,663	110,740	621,063	235,753	141,641	904,200
Wastewater Operations Fund	-	-	-	-	353,447	353,447	-
HazMit Grant	-	-	-	-	-	-	375,000
General Fund (loan)	-	-	-	-	1,000,000	166,823	-
Total Funding Sources	17,130	45,663	110,740	621,063	2,340,000	1,380,672	1,280,000

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

Department: Public Works

Program: Wastewater Collection

Account Code: 03-4141

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	184,000	187,903	186,743	212,373	262,084	295,811
4302	OVERTIME	10,579	10,024	13,881	12,304	19,291	12,172
4303	FICA/MEDICARE	15,256	15,526	16,460	17,880	21,506	24,414
4308	PART-TIME SALARIES	2,459	2,679	9,963	3,026	3,812	4,591
4309	SPECIAL PAY	8,494	8,164	9,031	12,278	17,051	18,754
4310	PERS	40,260	36,116	38,330	45,313	68,339	78,475
4311	MEDICAL/DENTAL	38,973	38,053	38,817	43,911	60,011	69,653
4312	WORKERS COMP	9,089	11,336	12,442	15,405	16,108	18,286
4313	OTHER BENEFITS	611	(4,834)	3,071	919	855	1,165
4315	HOUSING ALLOWANCE			-	-	1,225	1,575
SUBTOTAL		309,721	304,967	328,738	363,409	469,057	524,896
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	1,346	3,014	5,054	4,906	6,600	6,600
4402	CONTRACT SERVICES	18,349	19,312	23,417	9,319	21,200	28,000
4403	UTILITIES	5,687	6,529	4,260	4,888	5,425	7,500
4404	REPAIRS & MAINTENANCE	3,368	6,021	6,036	4,384	7,000	7,000
4405	TRAINING & SEMINARS: STAFF	422	548	1,209	742	600	600
4408	UNIFORM ALLOWANCE	1,104	1,022	991	1,275	1,325	3,450
4415	POSTAGE	-	-	-	-	50	50
4417	FUEL & OIL	2,372	2,986	5,483	5,123	5,800	-
4422	PENSION EXPENSE	-	-	-	(99,741)	-	-
4424	HEALTH & SAFETY	1,648	1,230	224	139	1,000	1,000
4430	DUES & SUBSCRIPTIONS	-	-	-	-	100	75
4431	FEES	2,839	1,521	3,244	2,088	2,150	2,100
4434	REPAIRS & MAINTENANCE	1,631	1,815	2,290	3,507	-	-
4650	TRAINING & SEMINARS: MGMT	-	-	60	-	500	500
4510	EQUIPMENT FUND RENTAL	15,842	23,878	24,114	23,769	25,723	29,030
SUBTOTAL		54,608	67,876	76,382	(39,601)	77,473	85,905
OTHER							
4505	DEPRECIATION	129,547	257,737	126,578	125,052	150,000	150,000
4820	VEHICLES	-	-	-	-	-	-
4821	MISC FIELD EQUIPMENT	-	-	9,498	11,284	56,000	-
4822	MISC OFFICE EQUIPMENT	-	-	2,476	-	-	-
4823	COMPUTER EQUIPMENT	-	-	950	-	-	-
SUBTOTAL		129,547	257,737	139,502	136,336	206,000	150,000
TOTAL PROGRAM BUDGET		493,876	630,580	544,622	460,144	752,530	760,801

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 15-16	FY 16-17

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	313,538	302,626	326,392	283,751	299,949	303,949	360,591
4302	OVERTIME	45,287	38,912	36,038	18,450	30,826	36,426	31,588
4303	FICA/MEDICARE	27,478	26,155	28,444	24,249	30,893	36,114	36,513
4308	PART TIME SALARIES	2,459	2,679	2,732	3,026	3,812	13,812	4,591
4309	SPECIAL PAY	10,286	10,630	17,139	20,814	27,001	34,314	33,920
4310	PERS	69,599	56,385	62,325	57,513	70,988	79,688	88,930
4311	MEDICAL/DENTAL	52,974	59,811	75,228	69,034	84,927	68,927	112,382
4312	WORKERS COMP	21,826	16,363	18,199	22,877	23,139	27,050	27,349
4313	OTHER BENEFITS	1,162	(7,889)	5,083	1,242	1,259	1,466	1,669
4315	HOUSING ALLOWANCE			-	-	-	1,400	1,800
SUBTOTAL		544,609	505,672	571,580	500,956	572,794	603,146	699,333
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	222,008	249,877	200,724	135,447	141,500	157,642	158,000
4402	CONTRACT SERVICES:	137,174	122,170	165,167	418,074	347,525	186,672	291,700
	NPDES Studies	-	-	-	-	-	-	-
	Sludge Disposal	-	-	-	-	-	-	-
4403	ELECTRICITY	135,352	148,836	129,694	139,886	144,000	134,878	139,000
4404	REPAIRS & MAINTENANCE	47,430	38,061	40,955	50,722	75,000	51,706	41,800
4405	TRAINING & SEMINARS:	1,409	1,780	2,005	3,077	4,000	1,199	3,550
4408	UNIFORM ALLOWANCE	2,054	2,118	3,934	3,263	3,675	2,627	3,675
4410	ADVERTISING		-	-	86	150	-	150
4415	POSTAGE	3,884	4,009	5,019	3,579	4,500	3,907	4,500
4417	FUEL & OIL	16,416	13,652	20,627	8,768	10,800	3,849	-
4422	PENSION EXPENSE			-	(126,595)	-	-	-
4424	HEALTH & SAFETY	1,212	2,292	1,944	1,353	2,000	800	2,000
4426	WEEDS/PEST CONTROL			-	2,434	-	-	-
4430	DUES & SUBSCRIPTIONS	612	70	419	232	1,350	257	715
4431	FEES	22,615	25,651	21,059	20,414	21,275	21,498	25,050
4434	REPAIRS & MAINTENANCE	2,405	3,948	10,901	5,284	5,000	29,155	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	58,425	52,869	51,015	54,396	64,300	64,640	66,575
4503	WATER/SEWER EXPENSE	4,261	435	695	431	700	370	700
4650	TRAINING & SEMINARS: MGMT	-	-	60	127	1,000	-	1,000
4510	EQUIPMENT FUND RENTAL	19,813	72,332	75,037	73,603	75,260	75,260	80,540
SUBTOTAL		757,570	820,600	811,755	877,081	984,535	816,960	901,455
OTHER								
4505	DEPRECIATION	491,956	491,133	495,094	500,777	492,000	502,000	510,000
4821	MISC FIELD EQUIPMENT	2,855	25,272	51,974	48,436	13,000	31,071	-
4822	MISC OFFICE EQUIPMENT	-	-	7,674	-	-	-	-
4823	COMPUTER EQUIPMENT	-	-	380	-	-	-	-
SUBTOTAL		494,811	516,405	555,122	549,213	505,000	533,071	510,000
TOTAL PROGRAM BUDGET		1,796,990	1,842,677	1,938,457	1,927,250	2,062,329	1,953,177	2,110,788

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
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Department: Public Works
 Program: Debt Service
 Account Code: 03-4430

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	1,422	1,410	396	-	75,009	67,506
4501	PRINCIPAL	371,123	379,194	392,241	405,569	418,982	432,885
4502	INTEREST	314,937	307,627	301,526	288,994	200,892	194,730
	SUBTOTAL	687,482	688,231	694,163	694,563	694,883	695,121
TOTAL PROGRAM BUDGET		687,482	688,231	694,163	694,563	694,883	695,121

Special Revenue Funds

The Special Revenue Funds for the FY 16-17 budget are separate funds which segregate revenues and expenditures restricted for specific purposes – such as a specific grant program, restrictions by City Council ordinances, special property assessments, or just the need for separate budgeting and accounting of revenues for a specific purpose.

Many of the Special Revenue funds relate to grant programs or specific capital projects and, as such, the projected budgets may vary depending on the timing of the grant program funding or the capital project schedule. These funds also include revenues from development impact fees charged to new or expanded development in the City. The projections of these revenues are also dependent on the pace of private development. The Development projection over the next year is challenging and the estimated revenues in various funds are based on known developments that are under development agreements and are projected to develop within the next year. Staff will continue to monitor these developments and recommend any needed adjustments to the Special Revenue Funds budgets.

The City maintains 25 special revenue funds. This includes a Debt Service fund and Equipment Internal Services Fund, which are technically classified as different types of accounting funds, but are shown as a Special Revenue fund for budgeting purposes.

The following pages provide a summary and discussion of each of the Special Revenue funds.

Asset Forfeiture

Revenues are from asset seizures and distributed generally by the County, State or Federal Governments to the agencies involved in the case. Funds are restricted to law enforcement uses and equipment.

Gas Tax

The revenues are taxes from fuel sales and are generally allocated to the City based on population. Also included in this fund are special street related grants from Proposition 42 funds for Traffic Congestion Relief and Proposition 1b Infrastructure Bonds. These funds are restricted to street-related maintenance, safety and improvements. The funds are used to pay for the street lights and partially fund the street maintenance operations and improvements. The Gas Tax funding sources are inadequate to fund the needed street maintenance and improvements of the City and substantial General Fund sources are needed to keep the streets in good shape and insure public safety.

Special Revenue Funds

Mobile Home Park Programs

This 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 16-17 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.

Special Revenue Funds

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

Special Revenue Funds

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.

Special Revenue Funds

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

Special Revenue Funds

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		Proposed Budget							
Sources and Uses		Revenues	Expenses	Net Surplus /Deficit	Non-Operating	Net All Transfers	Net Suplus Deficit	Beg Fund Bal	End Fund Bal
Asset Forfeiture		5,000	6,500	(1,500)	-	-	(1,500)	38,663	37,163
Gas Tax		113,884	37,500	76,384	-	(95,000)	(18,616)	54,763	36,147
Mobile Home Park Programs		18,589	7,150	11,439	-	(8,630)	2,809	20,122	22,931
Debt Service		-	-	-	(460,102)	460,102	-	-	-
Silverado LAD		1,000	1,253	(253)	-	-	(253)	253	-
Palisades LAD		1,550	3,750	(2,200)	-	-	(2,200)	2,877	677
CDBG Programs		-	-	-	-	-	-	1,218,250	1,218,250
Community Devt Program		32,400	48,541	(16,141)	-	(2,825)	(18,966)	850,460	831,494
Public Safety Impact Fee		100	-	100	-	(9,533)	(9,433)	9,433	-
Police Grants		108,440	29,940	78,500	-	(78,828)	(328)	52,820	52,492
City Administration		20,991	-	20,991	-	-	20,991	25,359	46,350
Fire Fee		17,931	-	17,931	-	-	17,931	21,375	39,306
Police Fee		4,739	-	4,739	-	-	4,739	5,668	10,407
Transportation Fee		78,243	-	78,243	-	-	78,243	96,618	174,861
Parking In Lieu Fee		100	-	100	-	-	100	106,839	106,939
Housing Grants		193,217	100,000	93,217	-	-	93,217	3,371,152	3,464,369
Cultural Recreational Fee		26,669	-	26,669	-	-	26,669	12,966	39,635
Affordable Housing		28,688	30,750	(2,062)	-	-	(2,062)	1,038,750	1,036,688
Abandon Vehicle		8,050	-	8,050	-	(4,600)	3,450	28,928	32,378
Fire Donation		-	-	-	-	-	-	954	954
Recreation Donation		6,000	-	6,000	-	(6,000)	-	3,304	3,304
Police Donation		-	-	-	-	-	-	11,901	11,901
Traffic Signals		300	57,000	(56,700)	-	-	(56,700)	230,939	174,239
Northwest Drainage		-	-	-	-	-	-	3,134	3,134
Tree Mitigation		400	4,000	(3,600)	-	-	(3,600)	15,926	12,326
City Hall		-	-	-	-	-	-	-	-
MTC Grants		2,706,766	2,706,766	-	-	-	-	-	-
Employee Future Benefits		1,500	-	1,500	-	500,000	501,500	1,352,891	1,854,391
Total Special Funds		3,374,557	3,033,150	341,407	(460,102)	754,686	635,991	8,574,345	9,210,337

Asset Forfeiture (11)

Sources and Uses

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3100 Fines, Forfeitures & Penalties	7,532	35,539	-	8,741	5,000	7,362	5,000
3251 Interest	37	21	74	89	-	-	-
Total Operating Revenues	7,569	35,560	74	8,830	5,000	7,362	5,000
Expenditures							
Police Services							
4116 4401 Material & Supply	11,356	1,114	1,115	4,697	3,000	3,000	3,000
4116 4404 Repairs & Mntc	416	562	2,555	-	3,500	3,500	3,500
4116 4461 K-9 Program	-	-	4,000	3,400	4,800	200	-
Total Operating Expenditures	11,966	1,676	7,670	8,097	11,300	6,700	6,500
Net Operating Surplus/Deficit	(4,397)	33,884	(7,596)	733	(6,300)	662	(1,500)
Transfers From or (To) Other Funds							
Net All Transfers	-	(28,883)	-	-	-	-	-
Net Fund Surplus or (Deficit)	(4,397)	5,001	(7,596)	733	(6,300)	662	(1,500)
Beginning Fund Balance	44,260	39,863	44,864	37,268	55,568	38,001	38,663
Ending Fund Balance	39,863	44,864	37,268	38,001	49,268	38,663	37,163

Gas Tax (21)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3233 Gas Tax 2106	17,908	17,987	18,325	18,573	20,617	20,617	20,838
3234 Gas Tax 2107	35,070	38,073	38,716	37,226	41,945	41,945	45,629
3235 Gas Tax 2107.5	2,000	2,000	2,000	2,000	2,000	2,000	2,000
3251 Interest and Use of Property	58	135	206.00	253	150	150	150
3253 Gas Tax 2105	24,434	23,234	36,192	29,087	30,680	30,680	32,858
3271 Gas Tax - HUT 2103	72,211	42,188	74,138	49,711	24,324	24,324	12,409
3289 Other Revenues	3,800	-	7,600	3,800	-	-	-
Total Operating Revenues	155,481	123,617	177,177	140,650	119,716	119,716	113,884
Expenditures							
4451 4403 Utilities - Street Lights Refund of Traffic Congestion	35,931	32,540	33,881	41,672	37,500	37,500	37,500
4451 4998 Relief Funds [1]	-	-	-	-	44,920	44,920	0
Total Operating Expenditures	35,931	32,540	33,881	41,672	82,420	82,420	37,500
Net Operating Surplus/Deficit	119,550	91,077	143,296	98,978	37,296	37,296	76,384
Transfers From or (To) Other Funds							
From MTC TDA (25)							
3299 General Fund			-	-	-	5,021	-
4700 4799 General Fund	(95,000)	(95,000)	(95,000)	(115,109)	(89,979)	(95,000)	(95,000)
Net All Transfers	(95,000)	(95,000)	(95,000)	(115,109)	(89,979)	(89,979)	(95,000)
Net Fund Surplus or (Deficit)	24,550	(3,923)	48,296	(16,131)	(52,683)	(52,683)	(18,616)
Beginning Fund Balance	54,654	79,204	75,281	123,577	81,738	107,446	54,763
Ending Fund Balance	79,204	75,281	123,577	107,446	29,055	54,763	36,147

MTC GRANTS (25)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3225 MTC Street/Signal	33,131	44,691	19,482	-	124,500	-	228,000
3230 MTC Bridge Grant	-	41,695	168,182	159,475	3,094,600	314,000	2,478,766
Total Operating Revenues	33,131	86,386	187,664	159,475	3,219,100	314,000	2,706,766
Expenditures							
4994 4915 Other CIP Project Imp	34,408	1,177	-	2,000	124,500	-	-
5518 4905 Berry Street Bridge Repl	-	-	159,859	168,365	2,784,600	308,519	2,478,766
4122 4915 ADA Curb Ramp Imp	-	40,518	23,368	-	-	-	-
5535 4915 Cedar St Crosswalks	-	-	-	-	80,000	-	-
5541 4915 Bicycle Pedestrian	-	-	-	-	-	-	123,000
5536 4915 Brannan St Crosswalks	-	-	-	-	80,000	-	-
5537 4915 Foothill/Petrified Signal	-	-	-	-	150,000	-	105,000
Total Operating Expenditures	34,408	41,695	183,227	170,365	3,219,100	308,519	2,706,766
Net Operating Surplus/Deficit	(1,277)	44,691	4,437	(10,890)	-	5,481	-
Transfers From or (To) Other Funds							
3299 General Fund (from)	-	(44,691)	(4,437)	10,890	-	-	-
4700 General Fund (to)	-	-	-	-	-	(5,481)	-
Net All Transfers	-	(44,691)	(4,437)	10,890	-	(5,481)	-
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Mobile Home Park Programs (27)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3215 Interest Earnings	-	12	24	49	-	-	49
3270 Inspection Fees	4,705	7,940	7,940	7,940	7,940	7,940	7,940
3282 Rent Stabilization Fees	3,300	10,400	10,020	9,860	10,600	10,600	10,600
Total Operating Revenues	18,206	18,352	17,984	17,849	18,540	18,540	18,589
Expenditures							
4610 4402 Contract Services	16,420	960	240	-	7,940	7,940	5,600
4610 4415 Postage & Reproduction		-	198	-	200	200	275
4610 4431 Fees - To State	1,275	1,275	1,275	1,275	1,275	1,275	1,275
Total Operating Expenditures	17,695	2,235	1,713	1,275	9,415	9,415	7,150
Net Operating Surplus/Deficit	511	16,117	16,271	16,574	9,125	9,125	11,439
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	(5,407)	(3,000)	(2,520)	(2,520)	(2,520)	(2,520)	(3,030)
4700 4799 General Fund for Inspections by City Building	-	(8,000)	(6,465)	(5,000)	(5,000)	(7,940)	(5,600)
Net All Transfers	(5,407)	(11,000)	(8,985)	(7,520)	(7,520)	(10,460)	(8,630)
Net Fund Surplus or (Deficit)	(4,896)	5,117	7,286	9,054	1,605	(1,335)	2,809
Beginning Fund Balance	4,896	-	5,117	12,403	21,948	21,457	20,122
Ending Fund Balance	-	5,117	12,403	21,457	23,553	20,122	22,931

Debt Service (30)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
Total Operating Revenues	-	-	-	-	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	-	-	-	-
Other Non Operating Sources Or (Uses)							
Debt Service							
4430 4501 Admin Costs						(5,000)	0%
4430 4501 Principal	(372,618)	(255,754)	(130,457)	(136,994)	(228,559)	(228,559)	(362,017)
4430 4502 Interest	(239,068)	(221,411)	(212,186)	(205,649)	(197,748)	(245,055)	(98,085)
Total Other Non Operating Activities	(611,686)	(477,165)	(342,643)	(342,643)	(426,307)	(478,614)	(460,102)
Transfers From or (To) Other Funds							
3299 General Fund	606,405	424,057	29,188	-	138,677	222,983	450,569
3299 Quality of Life Fund	-	4,311	156,728	130,507	74,476	42,477	-
3299 Public Safety Fund	3,574	48,797	156,727	212,136	213,154	213,154	9,533
Net All Transfers	609,979	477,165	342,643	342,643	426,307	478,614	460,102
Net Fund Surplus or (Deficit)	(1,707)	-	-	-	-	-	-
Beginning Fund Balance	1,707	-	-	-	-	-	-
Ending Fund Balance	0	-	-	-	-	-	-

Silverado Landscape Maintenance (33)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3399 Assessments	1,000	1,000	1,000	1,006	1,000	1,000	1,000
3251 Other Revenues	-	-	-	5	-	-	-
Total Operating Revenues	1,000	1,000	1,000	1,011	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	424	469	425	515	950	2,700	1,203
4167 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	424	469	425	515	1,000	2,750	1,253
Net Operating Surplus/Deficit	576	531	575	496	-	(1,750)	(253)
Transfers From or (To) Other Funds							
Net All Transfers	(1,479)	-				-	
Net Fund Surplus or (Deficit)	(903)	531	575	496	-	(1,750)	(253)
Beginning Fund Balance	1,304	401	932	1,507	1,507	2,003	253
Ending Fund Balance	401	932	1,507	2,003	1,507	253	-

Palisades Landscape Maintenance (35)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3399 Assessments	1,488	700	1,560	1,523	1,550	1,550	1,550
3251 Other Revenues	1	-	-	7	-	-	-
Total Operating Revenues	1,489	700	1,560	1,530	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	15	(748)	50	50	800	800	2,600
4168 4403 Utilities	634	661	680	704	700	700	1,100
4168 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	649	(87)	730	754	1,550	1,550	3,750
Net Operating Surplus/Deficit	840	787	830	776	-	-	(2,200)
Transfers From or (To) Other Funds							
Net All Transfers	(1,192)	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(352)	787	830	776	-	-	(2,200)
Beginning Fund Balance	836	484	1,271	2,101	2,101	2,877	2,877
Ending Fund Balance	484	1,271	2,101	2,877	2,101	2,877	677

CDBG (38)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
Grants							
3940 Long Term Proceeds						-	
3230 CDBG MHP Grant	-	-	41,175	2,450	-	-	-
Total CDBG Grant	-	-	41,175	2,450	-	-	-
Total Operating Revenues	-	-	41,175	2,450	-	-	-
Expenditures							
CDBG Grant							
4601 4402 Administration	-	-	42,300	2,450	-	-	-
Total Operating Expenditures	-	-	42,300	2,450	-	-	-
Net Operating Surplus/Deficit	-	-	(1,125)	-	-	-	-
Transfers From or (To) Other Funds							
4700 4799 General Fund For Planning	(187)	-	1,125	-	-	-	-
Net All Transfers	(187)	-	1,125	-	-	-	-
Net Fund Surplus or (Deficit)	(187)	-	-	-	-	-	-
Beginning Fund Balance	187	-	-	-	-	2,219,750	1,218,250
Prior Period Adjustment				2,219,750		(1,001,500)	
Ending Fund Balance Available	-	-	-	2,219,750	-	1,218,250	1,218,250

Community Development Program (39)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3251 1990's Loan and Investment Interest	41,932	49,329	34,346	50,611	7,000	7,000	4,800
3289 1990's Rehabilitation Loans	34,058	24,451	26,762	34,690	22,000	45,000	27,600
Total Operating Revenues	75,990	73,780	61,108	85,301	29,000	52,000	32,400
Expenditures							
4122 4402 Contract Svcs - Streets	68,588	1,101	1,071	1,114	-	-	-
4615 4402 Low Income Housing Programs	-	41,580	25,750	137,693	43,375	43,375	48,541
Total Operating Expenditures	78,588	42,681	26,821	138,807	43,375	43,375	48,541
Net Operating Surplus/Deficit	(2,598)	31,099	34,287	(53,506)	(14,375)	8,625	(16,141)
Transfers From or (To) Other Funds							
4700 4799 General Fund	(53,267)	(90,141)	(106,390)	(20,143)	(2,350)	(2,350)	(2,825)
Net All Transfers	(38,773)	(90,141)	(106,390)	(20,143)	(2,350)	(2,350)	(2,825)
Net Fund Surplus or (Deficit)	(41,371)	(59,042)	(72,103)	(73,649)	(16,725)	6,275	(18,966)
Beginning Fund Balance	469,126	427,755	368,713	917,834	887,717	844,185	850,460
Prior Period Adjustment			621,224				
Ending Fund Balance Available	427,755	368,713	917,834	844,185	870,992	850,460	831,494

Public Safety (40)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3269 Public Safety Impact Fees	5,014	210,269	531,251	73,828	-	-	-
3251 Interest	-	-	862	602	500	500	100
Total Operating Revenues	5,014	210,269	532,113	74,430	500	500	100
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	5,014	210,269	532,113	74,430	500	500	100
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)	-	-	(64,191)	(8,734)	-	-	-
4700 4799 General Fund	-	-	(30,285)	(33,459)	-	-	-
4700 4799 Debt Service Fund (30)	(5,014)	(48,797)	(156,627)	(212,136)	(213,154)	(253,650)	(9,533)
Net All Transfers	(5,014)	(48,797)	(251,103)	(254,329)	(213,154)	(253,650)	(9,533)
Net Fund Surplus or (Deficit)	-	161,472	281,010	(179,899)	(212,654)	(253,150)	(9,433)
Beginning Fund Balance	-	-	161,472	442,482	253,631	262,583	9,433
Ending Fund Balance	-	161,472	442,482	262,583	40,977	9,433	(0)

Police Grants (41)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3358 State COPS Grant	-	100,000	91,928	120,891	100,000	100,000	100,000
3225 State Gang Violence Reimbursement - Juvenile Diversion	14,990	8,484	8,484	8,484	8,440	8,440	8,440
3381	-	12,500	-	-	12,500	-	-
Total Operating Revenues	127,256	120,984	100,412	129,375	120,940	108,440	108,440
Expenditures							
4659 4433 COPS Programs	21,172	21,186	279	270	9,000	9,000	9,000
4659 4433 GANG Grant Program	-	-	8,440	8,440	8,440	8,440	8,440
4659 4433 Juvenile Diversion	-	-	12,500	12,500	25,000	12,500	12,500
Total Operating Expenditures	21,172	21,186	21,219	21,210	42,440	29,940	29,940
Net Operating Surplus/Deficit	106,084	99,798	79,193	108,165	78,500	78,500	78,500
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(70,000)	(70,387)	(60,809)	(85,268)	(76,033)	(34,033)	(78,828)
4700 4799 Equipment Fund			-	-	-	(40,500)	-
4700 4799 General Fund - Adj Prior Years	(21,181)	(9,232)	(70,000)	-	-	-	-
Net All Transfers	(91,181)	(79,619)	(130,809)	(85,268)	(76,033)	(74,533)	(78,828)
Net Fund Surplus or (Deficit)	14,903	20,179	(51,616)	22,897	2,467	3,967	(328)
Beginning Fund Balance	42,490	57,393	77,572	25,956	29,134	48,853	52,820
Ending Fund Balance	57,393	77,572	25,956	48,853	31,601	52,820	52,492

City Administrative Facilities (48)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3269 City Administration Impact Fees			-	7,731	32,258	17,610	20,941
3251 Interest	-	-		18	-	-	50
Total Operating Revenues	-	-	-	7,749	32,258	17,610	20,991
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	7,749	32,258	17,610	20,991
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	7,749	32,258	17,610	20,991
Beginning Fund Balance	-	-	-	-	-	7,749	25,359
Ending Fund Balance	-	-	-	7,749	32,258	25,359	46,350

Fire Fee (49)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3269 Fire Impact Fees			-	6,513	27,184	14,847	17,881
3251 Interest		-		15	-	-	50
Total Operating Revenues	-	-	-	6,528	27,184	14,847	17,931
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	6,528	27,184	14,847	17,931
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	6,528	27,184	14,847	17,931
Beginning Fund Balance	-	-	-	-	-	6,528	21,375
Ending Fund Balance	-	-	-	6,528	27,184	21,375	39,306

Police Fee (50)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3269 Police Impact Fees				1,731	7,228	3,933	4,729
3251 Interest		-		4	-	-	10
Total Operating Revenues	-	-	-	1,735	7,228	3,933	4,739
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	1,735	7,228	3,933	4,739
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	1,735	7,228	3,933	4,739
Beginning Fund Balance	-	-	-	-	-	1,735	5,668
Ending Fund Balance	-	-	-	1,735	7,228	5,668	10,407

Parking In Lieu Fee (55)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3261 Parking In Lieu Fee		-	5,579	-	-	10,251	-
3251 Interest	85	175	187	221	100	100	100
Total Operating Revenues	85	175	5,766	221	100	10,351	100
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	85	175	5,766	221	100	10,351	100
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	85	175	5,766	221	100	10,351	100
Beginning Fund Balance	90,241	90,326	90,501	96,267	96,442	96,488	106,839
Ending Fund Balance	90,326	90,501	96,267	96,488	96,542	106,839	106,939

Transportation Fee (57)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3269 Transportation Impact Fees			-	28,383	96,504	68,170	78,093
3251 Interest		-	-	65	-	-	150
Total Operating Revenues	-	-	-	28,448	96,504	68,170	78,243
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	28,448	96,504	68,170	78,243
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	28,448	96,504	68,170	78,243
Beginning Fund Balance	-	-	-	-	-	28,448	96,618
Ending Fund Balance	-	-	-	28,448	96,504	96,618	174,861

Housing Grants (76)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3250 Interest		-	35	-	-	-	-
3278 HOME Rehab Grant	11,808	5,583	2,084	98,611	478,500	306,783	193,217
Total Operating Revenues	11,808	5,583	2,119	98,611	478,500	306,783	193,217
Expenditures							
4616 HOME Rehab		-	-	46,086	475,833	400,000	100,000
Total Operating Expenditures	-	-	-	46,086	475,833	400,000	100,000
Net Operating Surplus/Deficit	11,808	5,583	2,119	52,525	2,667	(93,217)	93,217
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	-	(1,644)	(2,667)	(2,667)	-
Net All Transfers	-	-	-	(1,644)	(2,667)	(2,667)	-
Net Fund Surplus or (Deficit)	11,808	5,583	2,119	50,881	-	(95,884)	93,217
Beginning Fund Balance	480	12,288	17,871	3,416,155	3,416,155	3,467,036	3,371,152
Prior Period Adjustment			3,396,165				
Ending Fund Balance	12,288	17,871	3,416,155	3,467,036	3,416,155	3,371,152	3,464,369

Cultural/Recreational Fee (77)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3269 Cultural/Recreational Fee	-	156,939	9,000	131,898	74,476	48,831	26,669
3251 Interest	-	297	10	15	-	-	-
Total Operating Revenues	-	157,236	9,010	131,913	74,476	48,831	26,669
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	157,236	9,010	131,913	74,476	48,831	26,669
Transfers From or (To) Other Funds							
4700 4799 Debt Service Fund (30)		(4,311)	(156,728)	(130,508)	(74,476)	(42,477)	-
Net All Transfers	-	(4,311)	(156,728)	(130,508)	(74,476)	(42,477)	-
Net Fund Surplus or (Deficit)	-	152,925	(147,718)	1,405	-	6,354	26,669
Beginning Fund Balance	-	-	152,925	5,207	-	6,612	12,966
Ending Fund Balance	-	152,925	5,207	6,612	-	12,966	39,635

Affordable Housing Fund (78)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3250 Interest	115	182	803	1,158	200	11,000	200
3278 Development Impact and In-Lieu Fees	-	4,529	343,470	91,336	-	16,565	28,488
3940 Proceeds of Loans						100,000	
3289 Other Revenues	-		1,080	84	-	45,348	-
Total Operating Revenues	115	4,711	345,353	92,578	200	172,913	28,688
Expenditures							
4615 4402 Affordable Housing Services	27,912	23,125	26,250	15,000	35,000	40,000	30,750
5538 4910 611 Washington Land Acc	-		-	-	-	717,818	-
Total Operating Expenditures	27,912	23,125	26,250	15,000	35,000	757,818	30,750
Net Operating Surplus/Deficit	(27,797)	(18,414)	319,103	77,578	(34,800)	(584,905)	(2,062)
Transfers From or (To) Other Funds							
4700 General Fund						(100,000)	
3299 General Fund	(14,494)	-	-	-	-	220,000	-
Net All Transfers	(14,494)	-	-	-	-	120,000	-
Net Fund Surplus or (Deficit)	(42,291)	(18,414)	319,103	77,578	(34,800)	(464,905)	(2,062)
Beginning Fund Balance	154,179	111,888	93,474	424,577	504,777	502,155	1,038,750
Prior Period Adjustment			12,000			1,001,500	
Ending Fund Balance	111,888	93,474	424,577	502,155	469,977	1,038,750	1,036,688

Abandoned Vehicle (79)

Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3790 Abandoned Vehicle Fees	2,806	4,743	7,067	5,766	6,000	7,258	8,000
3251 Interest	21	43	49	60	50	50	50
Total Operating Revenues	2,827	4,786	7,116	5,826	6,050	7,308	8,050
Expenditures							
Total Operating Expenditures	327	-	-	-	-	-	-
Net Operating Surplus/Deficit	2,500	4,786	7,116	5,826	6,050	7,308	8,050
Transfers From or (To) Other Funds							
4700 4799 General Fund	(6,900)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
Net All Transfers	(6,900)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
Net Fund Surplus or (Deficit)	(4,400)	186	2,516	1,226	1,450	2,708	3,450
Beginning Fund Balance	26,692	22,292	22,478	24,994	26,444	26,220	28,928
Ending Fund Balance	22,292	22,478	24,994	26,220	27,894	28,928	32,378

Fire Donation (86)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3251 Interest	1	2	2	3	-	-	-
Total Operating Revenues	1	300	2	3	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	1	300	2	3	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	1	300	2	3	-	-	-
Beginning Fund Balance	648	649	949	951	951	954	954
Ending Fund Balance	649	949	951	954	951	954	954

Recreation Donation (87)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3291 Donations	7,491	4,294	9,428	7,826	6,000	6,000	6,000
Total Operating Revenues	7,491	4,294	9,428	7,826	6,000	6,000	6,000
Expenditures							
Total Operating Expenditures	4,975	196	-	-	-	-	-
Net Operating Surplus/Deficit	2,516	4,098	9,428	7,826	6,000	6,000	6,000
Transfers From or (To) Other Funds							
4700 4799 General Fund	(2,061)	(3,948)	(8,000)	(6,100)	(6,000)	(6,000)	(6,000)
Net All Transfers	(2,061)	(3,948)	(8,000)	(6,100)	(6,000)	(6,000)	(6,000)
Net Fund Surplus or (Deficit)	455	150	1,428	1,726	-	-	-
Beginning Fund Balance	(455)	-	150	1,578	2,678	3,304	3,304
Ending Fund Balance	-	150	1,578	3,304	2,678	3,304	3,304

Police Donation (88)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3251 Interest	11	23	23	27	-	-	-
Total Operating Revenues	136	23	23	27	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	136	23	23	27	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	136	23	23	27	-	-	-
Beginning Fund Balance	11,692	11,828	11,851	11,874	11,874	11,901	11,901
Ending Fund Balance	11,828	11,851	11,874	11,901	11,874	11,901	11,901

Traffic Signals (90)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3215 Traffic Signals Impact Fees	-	-	4,931	61,763	-	-	-
3251 Interest	153	317	328	529	300	300	300
Total Operating Revenues	153	317	5,259	62,292	300	300	300
Expenditures							
5537 4915 Foothill/Petrified Signal	-	-	-	-	-	-	57,000
Total Operating Expenditures	-	-	-	-	-	-	57,000
Net Operating Surplus/Deficit	153	317	5,259	62,292	300	300	(56,700)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	153	317	5,259	62,292	300	300	(56,700)
Beginning Fund Balance	162,618	162,771	163,088	168,347	233,647	230,639	230,939
Ending Fund Balance	162,771	163,088	168,347	230,639	233,947	230,939	174,239

Northwest Drainage (94)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3269 Development Reimbursement	-	37	12	160	-	-	-
3251 Interest	3	5	6	7	-	-	-
Total Operating Revenues	3	42	18	167	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	3	42	18	167	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	3	42	18	167	-	-	-
Beginning Fund Balance	2,904	2,907	2,949	2,967	2,967	3,134	3,134
Ending Fund Balance	2,907	2,949	2,967	3,134	2,967	3,134	3,134

Employee Future Benefits (96)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3251 Interest	-	195	391	1,955	350	350	1,500
Total Operating Revenues	-	195	391	1,955	350	350	1,500
Expenditures	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	195	391	1,955	350	350	1,500
Transfers From or (To) Other Funds							
3299 General Fund	-	100,000	100,000	650,000	500,000	500,000	500,000
Net All Transfers	-	100,000	100,000	650,000	500,000	500,000	500,000
Net Fund Surplus or (Deficit)	-	100,195	100,391	651,955	500,350	500,350	501,500
Beginning Fund Balance	-	-	100,195	200,586	850,786	852,541	1,352,891
Ending Fund Balance	-	100,195	200,586	852,541	1,351,136	1,352,891	1,854,391

Tree Mitigation (TR)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3289 Other Revenues	5,160	2,370	7,115	50	500	500	400
3251 Interest	20	34	36	60		-	
Total Operating Revenues	5,180	2,404	7,151	110	500	500	400
Expenditures	4,860	6,760	2,560	-		-	4,000
Total Operating Expenditures	4,860	6,760	2,560	-	-	-	4,000
Net Operating Surplus/Deficit	320	(4,356)	4,591	110	500	500	(3,600)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	320	(4,356)	4,591	110	500	500	(3,600)
Beginning Fund Balance	14,761	15,081	10,725	15,316	10,816	15,426	15,926
Ending Fund Balance	15,081	10,725	15,316	15,426	11,316	15,926	12,326

City Hall (CH)
Sources and Uses Summary

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Revenues							
3251 Interest	41	27	20	21	-	-	-
Total Operating Revenues	41	27	20	21	-	-	-
Expenditures	18,588	18,096	5,059	-	-	30,463	-
Total Operating Expenditures	18,588	18,096	5,059	-	-	30,463	-
Net Operating Surplus/Deficit	(18,547)	(18,069)	(5,039)	21	-	(30,463)	-
Transfers From or (To) Other Funds							
From General Fund (01)			-	-	-	21,513	-
Net All Transfers	-	-	-	-	-	21,513	-
Net Fund Surplus or (Deficit)	(18,547)	(18,069)	(5,039)	21	-	(8,950)	-
Beginning Fund Balance	50,584	32,037	13,968	8,929	-	8,950	-
Ending Fund Balance	32,037	13,968	8,929	8,950	-	-	-

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Equipment Replacement Fund

Equipment Replacement

This fund is to account for all operating and maintenance costs related to the City's computer network, workstation system, maintenance of vehicles, as well as fixed and maintenance costs related to information technology that benefit all other City funds and programs. The costs associated with this fund are equitably allocated to the departments who utilize such equipment, vehicles or are the beneficiaries of contractual services that support these systems.

City staff is recommending the 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 \$56,532 to this fund for debt service payments and \$35,000 for much needed equipment in the public works department. This fund will have a fund balance of \$608,061 at the end of fiscal year 2016-17 for unanticipated expenditures and reserves.

Equipment Replacement Fund

Sources and Uses

	Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
Operating Revenues							
Charges for Services							
3302 Equipment Mntc & Operations	168,868	328,839	341,642	346,123	334,818	334,818	355,341
3303 Computer System	40,342	82,239	93,756	94,485	105,732	105,732	112,213
3289 Other Revenues	4,211	-	27,226	795	-	-	-
3291 Donations						75,523	
Total Operating Revenues	223,992	425,023	462,624	441,403	440,550	516,073	467,554
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	117,589	110,074	76,227	70,411	85,000	85,000	84,000
Depreciation	58,261	132,285	150,764	153,528	140,000	155,000	155,000
Total Equipment	175,850	242,359	226,991	223,939	225,000	240,000	239,000
Computer System Mntc & Replacement							
Contract Services	37,793	47,513	82,634	108,035	103,210	110,210	111,554
Depreciation	40,148	38,188	42,965	47,223	44,000	48,000	48,000
Total Computer System	77,941	85,701	125,599	155,258	147,210	158,210	159,554
Total Operating Expenditures	253,791	328,060	352,590	379,197	372,210	398,210	398,554
Net Operating Surplus/Deficit	(29,799)	96,963	110,034	62,206	68,340	117,863	69,000
Other Non Operating Sources Or (Uses)							
Interest Earnings	101	210	210	248	-	-	-
Sale of Property (Gain)	24,188	-	3,698	-	-	-	-
Grants			26,925	-	-	-	-
Lease Payments	(172,026)	(156,919)	(176,410)	(158,072)	(155,479)	(155,479)	(101,532)
Equipment Purchases							
Vehicles	-	(29,329)	(51,587)	(45,242)	-	(40,500)	-
Computer System	-	(16,431)	(30,231)	(52,818)	(38,340)	(58,340)	(85,075)
Miscellaneous Office	(34,256)	(23,884)	(44,896)	(48,860)	(43,000)	(51,000)	(24,000)
Miscellaneous Field			(34,046)	(56,686)	(76,350)	(151,873)	(49,000)
Sub Total Equipment	(34,256)	(69,644)	(160,760)	(203,606)	(157,690)	(301,713)	(158,075)
Total Other Non Operating Activities	(181,993)	(226,353)	(306,337)	(361,430)	(313,169)	(457,192)	(259,607)
Transfers From or (To) Other Funds							
Public Safety Fund (40)	-	-	64,090	17,610	-	-	-
Police Grants Fund (41)						40,500	
General Fund	62,890	-	200,000	86,271	80,532	149,482	115,532
Auditors Adj.	3,327	-	(15,591)	5,072	-	-	-
Add Back Depreciation	98,409	170,473	193,729	200,751	184,000	203,000	203,000
Net All Transfers	164,626	199,356	442,228	309,704	264,532	392,982	318,532
Net Fund Surplus or (Deficit)	(47,166)	69,966	245,924	10,480	19,703	53,653	127,925
Beginning Working Capital	147,278	100,112	170,079	416,003	389,646	426,482	480,135
Ending Working Capital	100,112	170,079	416,003	426,482	409,349	480,135	608,061

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
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Department: Finance Department
 Program: Equipment Maintenance & Replacement
 Account Code: 15-4970

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	468	296	10	500	500	500
4402	CONTRACT SERVICES	-	-	-	-	-	-	-
4404	REPAIRS & MAINTENANCE	53,817	57,862	31,595	23,481	37,000	37,000	37,000
4415	POSTAGE & REPRODUCTION	131	-	-	-	-	-	-
4417	Fuel & Oil	10,968	8,184	-	-	-	-	-
4429	PHONE	41,119	42,718	44,336	46,920	46,000	46,000	46,000
4821	MISC FIELD EQUIPMENT	11,554	-	15,957	55,161	76,350	151,873	39,000
4822	MISC OFFICE EQUIPMENT	-	396	3,417	11,898	18,000	26,000	-
4820	VEHICLES	-	-	-	45,242	-	40,500	-
SUBTOTAL		117,589	110,074	95,601	182,712	177,850	301,873	122,500
OTHER								
4505	DEPRECIATION	58,261	132,285	150,764	153,528	140,000	155,000	155,000
SUBTOTAL		58,261	132,285	150,764	153,528	140,000	155,000	155,000
TOTAL PROGRAM BUDGET		175,850	242,359	246,365	336,240	317,850	456,873	277,500

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
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Department: Finance Department
 Program: Computer System
 Account Code: 15-4975

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	-	-	-		1,500	1,000	500
4402	CONTRACT SERVICES						-	
	Web Redesign and Support	6,926	9,518	12,191	24,261	15,776	15,776	14,400
	IT Support	22,108	29,760	55,852	72,965	79,000	86,000	89,000
	Financial System Support	8,759	8,234	14,591	10,809	8,434	8,434	8,154
4820	VEHICLES	-	28,883	51,587	-	-	-	-
4821	MISC FIELD EQUIPMENT	-	-	18,089	1,525	-	-	10,000
4822	MISC OFFICE EQUIPMENT	-	1,404	17,479	13,078	1,000	1,000	-
4823	MISC COMPUTER	10,376	15,027	30,231	52,818	38,340	58,340	85,075
SUBTOTAL		48,169	92,826	200,020	175,456	144,050	170,550	207,129
OTHER								
4505	DEPRECIATION	40,148	38,188	42,965	47,223	44,000	48,000	48,000
SUBTOTAL		40,148	38,188	42,965	47,223	44,000	48,000	48,000
TOTAL PROGRAM BUDGET		88,317	131,014	242,985	222,679	188,050	218,550	255,129

Actual FY 11-12	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Adopted Budget FY 15-16	Final Budget FY 15-16	Proposed Budget FY 16-17
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Department: Finance Department
 Program: Lease Payments
 Account Code 15-4970 and 4975

OTHER							
4402	CONTRACT SERVICES						
	Rental Payments -						
4970-4432	Copier/Printer/Fax/Scanner	46,245	44,802	61,466	42,964	44,340	45,000
4970-4432	Fire Engines, Vehicles & Computer Equipment - Suntrust	61,921	58,950	43,704	49,183	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	385	75	-
4975-4432	Police Vehicles & Computer Equipment - Suntrust	9,253	-	6,531	7,349	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	1,311	256	-
4116-4402	CAD/RMS System	23,880	23,884	24,000	23,884	24,000	24,000
4970-4502	Public Works Street Sweeper & Other Equipment - Zion Interest	-	-	4,060	5,506	1,077	-
4970-4501	Public Works Street Sweeper & Other Equipment - Zion Principal	54,607	53,167	45,411	39,276	40,670	-
	SUBTOTAL	195,906	180,803	200,410	181,956	179,479	125,532
TOTAL PROGRAM BUDGET		195,906	180,803	200,410	181,956	179,479	125,532

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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 2016-17 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, bridge replacement, 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 2016-17 capital expenditures total \$8,942,031 consisting of \$214,607 in routine expenditures for property and equipment and \$8,727,424 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 2016-17 CIP Budget funds 30 projects. CIP projects are funded from a variety of sources including federal, state, regional and local resources. The General Fund will provide \$1,772,601; Wastewater Capital Fund \$905,000; Water Capital Fund \$447,161; Measure A \$955,315; 2007 Bond Financing Proceeds \$46,000; Housing and Community Development Grant \$176,100; Metropolitan Transportation Commission \$2,706,766; Hazard Mitigation Grant \$1,656,481; PARSAC Grant \$5,000 and one-time Traffic Signal Impact Fees \$57,000 for a total of \$8,727,424.

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

The FY 2016-17 Equipment and Information Technology Budget funds 17 projects and 1 debt service payment. These projects are funded from a variety of sources including internal City departments and the general fund. The General Fund will provide \$115,532 and the Equipment Replacement Fund \$99,075 for a total of \$214,607.

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2016-17 through 2020-21

Dept	Funding Source	Project Name	Account #	Proposed 2016-17	2017-18	2018-19	2019-20	2020-21	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	957,750	-	-	-	-	957,750
PW	General Fund	Paving Corp Yard	01-5408-4915	112,200	-	-	-	-	112,200
PW	General Fund	Garnett Creek Bridge	01-5440-4901	5,000	-	-	-	-	5,000
PW	General Fund	Sidewalk Replacement	01-5530-4915	75,000	-	-	-	-	75,000
PW	General Fund	Comm Center Roof & Sharpsteen Museum Roof	01-5502-4915	200,000	-	-	-	-	200,000
PW	Measure A	Culvert Repair Grant Street	01-5520-4915	425,000	-	-	-	-	425,000
PW	General Fund	Monhoff & Recreation Improvements (Insurance reimbursements)	01-5503	331,100	-	-	-	-	331,100
PW	HCD Grant	Monhoff & Recreation Improvements	01-5503	176,100	-	-	-	-	176,100
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	35,000	-	-	-	-	35,000
PW	General Fund	Community Pool Facility	01-5451-4915	35,000	-	-	-	-	35,000
PW	Deutsch Proceeds	Fire Station HVAC Unit	01-5543	11,000	-	-	-	-	11,000
PW	General Fund	GIS SURVEY	01-5328-4905	8,350	-	-	-	-	8,350
P&B	General Fund	Directional Signage	01-5544	28,000	-	-	-	-	28,000
PW	General Fund	Downtown Directory Signage	01-5545	7,433	-	-	-	-	7,433
PW	Wastewater Connection Fees	Pine Street Lift Station	13-5328-4915	655,000	-	-	-	-	655,000
PW	Wastewater Connection Fees	Sewer Systems Assmt & Master Plan	13-5437-4915	-	75,000	-	-	-	75,000
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452	-	5,000	-	-	-	5,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2016-17 through 2020-21

Dept	Funding Source	Project Name	Account #	Proposed 2016-17	2017-18	2018-19	2019-20	2020-21	Total
PW	Wastewater Connection Fees	Inflow & Infiltration Improvements	13-5483-4915	75,000					75,000
PW	Wastewater Connection Fees	Geothermal Water Meters per CDO	13-5533-4915	50,000	-	-	-	-	50,000
PW	Wastewater Connection Fees	Riverside Ponds River Restoration	13-5540	125,000					125,000
PW	HazMit Grant	Riverside Ponds River Restoration	13-5540	375,000					375,000
PW	Measure A	Pipeline Myrtleale/Grant/Kimball	12-5227	130,315	-	-	-	-	130,315
PW	Water Connection Fees	Feige Tank Design and Replacement	12-5419	427,161	-	-	-	-	427,161
PW	HazMit Grant	Feige Tank Design and Replacement	12-5419	1,281,481	-	-	-	-	1,281,481
PW	Water Connection Fees	NBA Cathodic Protection	12-5509	-	470,000	-	-	-	470,000
PW	Measure A	Bypass Structure	12-5426-4915	400,000	800,000	-	-	-	1,200,000
PW	Water Connection Fees	Cross-Connection Survey	12-5528-4905	20,000	41,000	43,000	45,000	26,000	175,000
PW	PARSAC Grant	Mt. Wash Stairway	12-5542	5,000					5,000
P&B	General Fund	Fairway Path Extension	01-5521-4905	12,768	-	-	-	-	12,768
PW	MTC Grant	Bicycle Pedestrian	25-4994-4915	123,000	-	-	-	-	123,000
PW	MTC Grant	Foothill/Petrified Forest Traffic Signal	25-5537-4915	105,000	425,000	-	-	-	530,000
PW	Traffic Impact Fee	Foothill/Petrified Forest Traffic Signal	90-5537-4915	57,000	49,000				106,000
PW	MTC Grant	Berry Street Bridge Replacement	25-5518-4905	2,478,766	-	-	-	-	2,478,766
			TOTAL	8,727,424	1,865,000	43,000	45,000	26,000	10,706,424

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2016-17 through 2020-21

Dept	Funding Source	Project Name	Account #	Proposed 2016-17	2017-18	2018-19	2019-20	2020-21	Total
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FUNDING SOURCE	FUND #	2016-17	2017-18	2018-19	2019-20	2020-21	Total
General Fund	01	1,772,601	-	-	-	-	1,772,601
Wastewater	13	905,000	80,000	-	-	-	985,000
Water	12	447,161	511,000	43,000	-	-	1,001,161
Measure A	12	955,315	800,000	-	-	-	1,755,315
Deutsch Proceeds	01	46,000	-	-	-	-	46,000
HCD Grant	01	176,100	-	-	-	-	176,100
MTC Grant	25	2,706,766	425,000	-	-	-	3,131,766
HazMit Grant	12	1,656,481	-	-	-	-	1,656,481
PARSAC Grant	12	5,000	-	-	-	-	5,000
Traffic Impact Fee	90	57,000	49,000	-	-	-	106,000
TOTAL	TOTAL	8,727,424	1,865,000	43,000	45,000	26,000	10,706,424

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

Summary of Proposed Projects

Fiscal Year 2016-17

Proj Type	Project Name	Funding Source	Proposed 2016-17	2017-18	2018-19	2019-2020	TOTAL	Account #
Repl	RIMS Software	General Fund	24,000				24,000	15-4116-4402
Debt	SunTrust Lease	General Fund	56,532	54,740			111,272	15-4975
Repl	Office 365 Cloud	Equipment Replacement Fund	16,500				16,500	15-4975-4823
Repl	GIS Services from Napa County	Equipment Replacement Fund	800				800	15-4975-4823
New	Citizenserve Software Annual Subscription	Equipment Replacement Fund	16,500				16,500	15-4975-4823
New	Auto Cad Subscription for 3 years	Equipment Replacement Fund	1,080				1,080	15-4975-4823
Repl	Computers	Equipment Replacement Fund	12,000				12,000	15-4975-4823
Repl	Parks and Rec Software	Equipment Replacement Fund	10,000				10,000	15-4975-4823
New	Social Media Apps	Equipment Replacement Fund	2,500				2,500	15-4975-4823
New	2 AEDS	Equipment Replacement Fund	4,000				4,000	15-4970-4821
Repl	Anti Virus Network Mgmt 47 users-	Equipment Replacement Fund	5,500				5,500	15-4975-4823
New	I Pads @ 885 12 pieces	Equipment Replacement Fund	10,620				10,620	15-4975-4823
New	Ipad Printer and Otterbox	Equipment Replacement Fund	475				475	15-4975-4823
Repl	Backup Batteries	Equipment Replacement Fund	600				600	15-4975-4823
New	Radar Speed Limit Signs	Equipment Replacement Fund	10,000				10,000	15-4970-4821
New	Business License "Prime"	Equipment Replacement Fund	8,500				8,500	15-4975-4823
New	Wood/Limb Chipper	General Fund	25,000				25,000	15-4970-4821
Repl	Aerator Attachment for JD Tractor	General Fund	10,000				10,000	15-4970-4821
TOTAL			214,607	54,740	-	-	269,347	
		Equipment Replacement Fund	99,075	-	-	-	99,075	
		General Fund	115,532	54,740	-	-	170,272	
TOTAL			214,607	54,740	-	-	269,347	

Debt Schedule
FY 2016-17

	Original Issue Amount	Balance 7/1/2016	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2017
WATER FUND						
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	\$ 3,650,000	\$ 195,000	\$ 161,794	\$ 356,794	\$ 3,455,000
USDA 2011 COP Issue Date: 08/10/2009 Principal Payments Due 07/12 2.5%/\$148,237 ** Principal varies based on drawdowns	\$ 3,750,000	\$ 2,972,852	\$ 61,000	\$ 73,559	\$ 134,559	\$ 2,911,852
USDA 2008 COP (USDA Water Loan) Principal Payments Due 03/1 Issue Date: 09/01/2008 4.375%/ \$134,619 'March 1, 2048	\$ 2,511,170	\$ 1,798,556	\$ 31,800	\$ 74,532	\$ 106,332	\$ 1,766,756
TOTAL WATER DEBT	\$ 11,551,170	\$ 8,421,408	\$ 287,800	\$ 309,885	\$ 597,685	\$ 8,133,808
WWTP FUND						
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	\$ 2,445,000	\$ 105,000	\$ 120,198	\$ 225,198	\$ 2,340,000
SWRCB-SR Loan Issue Date: 01/18/2002 Payments Due 10/30 'October 30, 2023 2.6%	\$ 5,609,999	\$ 2,596,369	\$ 296,085	\$ -	\$ 296,085	\$ 2,300,284
USDA Wastewater Loan Issue Date 5/18/2005 Principal payments Due 05/1 4.25%/105,837 'May 1, 2045	\$ 2,028,500	\$ 1,753,700	\$ 31,800	\$ 74,532	\$ 106,332	\$ 1,721,900
TOTAL WWTP DEBT	\$ 11,138,499	\$ 6,795,069	\$ 432,885	\$ 194,730	\$ 627,615	\$ 6,362,184
EQUIPMENT REPLACEMENT FUND						
SUN TRUST LEASES (1) Fire Truck & Vehicles (2) Water/Sewer Vehicles Issue Date: 'March 1, 2018 4.35%	\$ 641,900	\$ 107,174	\$ 52,434	\$ 4,098	\$ 56,532	\$ 54,740
	\$ 100,000					\$ -
TOTAL EQUIPMENT FUND	\$ 741,900	\$ 107,174	\$ 52,434	\$ 4,098	\$ 56,532	\$ 54,740
GENERAL LONG TERM DEBT ACCOUNT GROUP						
Lease Payable-West America Pool, Fire, recreation, public works Issue Date: 05/01/2016 'February 1, 2028 2.44%	\$ 3,870,413	\$ 3,870,413	\$ 362,017	\$ 98,085	\$ 460,102	\$ 3,508,396
TOTAL LONG TERM DEBT	\$ 3,870,413	\$ 3,870,413	\$ 362,017	\$ 98,085	\$ 460,102	\$ 3,508,396
GRAND TOTAL	\$ 27,301,983	\$ 19,194,065	\$ 1,135,136	\$ 606,798	\$ 1,741,934	\$ 18,058,928

Non-Represented Employees
Salary Schedule FY 16-17

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$170,000	\$170,000
Executive Assistant	20	\$53,210	\$64,677
Deputy City Clerk	31	\$69,566	\$84,558
Maintenance Superintendent	35	\$76,698	\$93,226
Recreation Services Manager	36	\$78,615	\$95,557
Associate Civil Engineer	38	\$82,547	\$100,336
Senior Planner	38	\$82,547	\$100,336
Utility Systems Superintendent	38	\$82,547	\$100,336
City Clerk	39	\$84,559	\$102,782
Building Official	42	\$91,007	\$110,619
Senior Civil Engineer	42	\$91,007	\$110,619
Deputy Public Works Director	44	\$95,557	\$116,150
Administrative Services Director	51-55	\$113,317	\$151,856
Planning Director	51-55	\$113,317	\$151,856
Police Chief	51-55	\$113,317	\$151,856
Public Works Director/City Engineer	51-55	\$113,317	\$151,856
Fire Chief	51-55	\$113,317	\$151,856

Calistoga Police Officers Association (CPOA)
Salary Schedule FY 16-17

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	29	\$66,252	\$80,532
Police Corporal	31	\$69,564	\$84,552
Sergeant	36	\$78,612	\$95,556
Dispatch Supervisor	25	\$60,096	\$73,044
Dispatcher	19	\$51,912	\$63,096
Community Service Officer	19	\$51,912	\$63,096

Calistoga Professional Firefighters Association (CPFA)
Salary Schedule FY 16-17

Position Title	Range	Annual Salary	
		Beginning	Ending
Fire Engineer	34	\$74,877	\$91,007

Calistoga Public Employees Association (CPEA)

Salary Schedule FY 16-17

Position Title	Range	Annual Salary	
		Beginning	Ending
Accounting Assistant	15	\$47,086	\$57,233
Administrative Assistant	18	\$50,676	\$61,597
Administrative Service Technician	21	\$54,508	\$66,254
Associate Planner	34	\$74,872	\$91,007
Building Inspector	32	\$71,306	\$86,673
Maintenance Technician I	15	\$47,086	\$57,233
Maintenance Technician II	19	\$51,912	\$63,099
Plant Operator I	20	\$53,210	\$64,677
Plant Operator II	25	\$60,095	\$73,045
Senior Maintenance Technician	24	\$58,664	\$71,306
Senior Plant Operator	29	\$66,254	\$80,533
Senior Accounting Assistant	20	\$53,210	\$64,677

Non-Represented Part-Time Employees
Salary Schedule FY 16-17

Position Title	Hourly Salary Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
Administrative Aide	\$11.00	\$11.55	\$12.13	\$12.73	\$13.37
Parking Enforcement Officer	\$11.00	\$11.55	\$12.13	\$12.73	\$13.37
Recreation Aide	\$11.00	\$11.55	\$12.13	\$12.73	\$13.37
Swim Instructor I	\$11.00	\$11.55	\$12.13	\$12.73	\$13.37
Recreation Leader	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59
Office Assistant I	\$11.24	\$11.80	\$12.39	\$13.01	\$13.66
Life Guard I	\$12.00	\$12.60	\$13.23	\$13.89	\$14.58
Head Life Guard	\$12.77	\$13.41	\$14.08	\$14.78	\$15.52
Swim Instructor II	\$12.77	\$13.41	\$14.08	\$14.78	\$15.52
Paid Call Firefighter	\$13.42	\$14.09	\$14.80	\$15.54	\$16.31
Speciality Instructor I	\$14.00	\$16.00	\$18.00	\$20.00	\$22.00
Office Assistant II	\$14.34	\$15.06	\$15.81	\$16.60	\$17.43
Operator-in-Training	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Water Conservation Specialist	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Senior Recreation Leader	\$16.30	\$17.11	\$17.97	\$18.86	\$19.81
Speciality Instructor II	\$20.00	\$25.00	\$30.00	\$35.00	\$40.00
Recreation Coordinator	\$21.18	\$22.24	\$23.35	\$24.52	\$25.74
Accounting Assistant	\$22.64	\$23.77	\$24.96	\$26.21	\$27.52
Water Conservation Manager	\$23.80	\$25.00	\$26.25	\$27.56	\$28.94
Police Dispatcher	\$24.96	\$26.21	\$27.52	\$28.90	\$30.34
Accountant	\$27.00	\$28.35	\$29.77	\$31.26	\$32.82
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

GLOSSARY OF BUDGET TERMS

The City's budget contains specialized and technical terminology, which is unique to public finance and budgeting. To help the reader understand the terms, a glossary of budgetary terms has been included in the document.

Accounting System - The financial records and procedures that identify, record, classify, summarize and report information on the financial transactions, position and accountability for assets and liabilities of the city government.

Adopted Multi-year Budget – A document of budget detail that is adopted by the City Council every two years and updated annually. It contains information on revenue estimates, positions, descriptions of the city services and appropriations for city services and improvement projects approved by the City Council.

Allocated Costs - An expense charged by one department/division to another for services performed or expenditures of a general nature, which are charged to one main account and allocated to other departments/divisions by a specified formula.

Appropriation - An authorization to spend made by resolution of the City Council, which permits the City to incur obligations and spend funds as approved in the adopted multiyear budget. Appropriations are made at a Department or Capital Project level.

Appropriation Limit - State law (Proposition 4, 1979 and Proposition 111, 1990 added and amended Article XIII-B of the State Constitution) requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. The limit is based on appropriations only from proceeds of taxes, as defined by the law, with certain exclusions. Guidelines were developed to define and implement the changes and establish the annual audit requirements. The limit amount can be increased each year by a formula that uses a combination of percent changes in Statewide Per Capita Income (PCI), City or County Population and Non-residential assessed valuation. The appropriation limit and annual growth factors used to calculate the limit is set by resolution when the annual budget is adopted. The appropriation limit can only be set one year at a time due to the annual State generated factors needed to set the limit.

Assessed Valuation – An annual value of real or personal property established by the County Assessor each January 1st, which is used to generate property taxes from the property tax rates. The property values were established by State Law in 1978 (Proposition 13) and can be adjusted by the County Assessor by either the Statewide Per Capita Income (PCI), the maximum annual increase of 2%, actual sales price, improvements and/or other adjustments allowed by State law.

GLOSSARY OF BUDGET TERMS

Assessments - A levy made by the City or other public agencies against certain properties pay for all or part of the costs of a specific capital improvement or annual services that primarily benefits those properties. The City has levied Silverado and Palisades landscape maintenance assessments and Mora Ave. street improvement assessments.

Authorized Positions - The number of full time and permanent part time staff identified within a department, division or program measured on a full time equivalent (FTE) basis.

Bonds – A legal obligation to repay money loaned to the City for public improvements.

Budget - A financial plan for a specific period of time, generally a fiscal year, identifies the estimated revenues and expenditures for municipal services.

Budget Amendment – An adjustment to the adopted budget by the City Council or the City Manager. Adjustments to budget within departmental budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balance or new revenue sources or shifts between departments or capital improvement projects.

Capital Improvement Projects (CIP) - Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction and various kinds of major facility maintenance. They are often multi-year projects, which require funding beyond the one-year period of the annual budget.

Capital Outlay - Expenditures relating to the purchase of furniture, land, vehicles, computers and equipment.

Certificates of Participation (COPS) – COPS are long-term financing instruments issued to fund the acquisition of equipment or the acquisition, construction or rehabilitation of real property. They are usually structured as a lease arrangement, with payments made from a specified fund.

COLA - Cost of living adjustment as a percentage change from one year to the next. Generally applied to salaries and primarily based on the CPI (see explanation below).

CPI – Consumer price index as a percentage of change from one year to the next. A statistical measure of consumer related costs provided by the U.S. Department of Labor signifying the cost of living and economic inflation. The City uses the San Francisco-Oakland-San Jose area All Consumer indices calculated either as a point-to-point in April or median from June to April for various budget items such as labor costs. Changes in other commodity costs are generally based on more discreet indices for that particular commodity.

GLOSSARY OF BUDGET TERMS

Contingency or Emergency Reserve- A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfall and/or unknown expenditures, such as those for pending legal settlements. Currently established for the general fund at 30% of expenditures.

Comprehensive Annual Financial Report (CAFR) – An annual report, audited by an independent auditor that reports the prior year financial transactions with a comparison to the budget.

Cost Recovery - The establishment of user fees, which recover all or a portion of the cost of providing services.

Debt Service - The payment of principal and interest on borrowed funds such as bonds, COPs, or leases.

Debt Service Fund - A fund established to account for the payment of general long-term debt, leases and other payments of principal and interest.

Department - A major administrative segment of the city organization, which has overall management responsibility for services or capital improvement projects.

Designated Fund Balance - A portion of fund balance set aside to pay for special programs or expenditures in a future period.

Division or Program - A unit of organization, which reports to a department.

Encumbrance - An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Funds - A fund established to account for certain financial and operated activities in a manner similar to private business enterprises. The City Water and Wastewater systems are enterprise funds. This method of accounting allows for the costs of providing services to be fully recovered through user fees. (The City also had a Transit enterprise fund when it was directly operating a transit system).

Estimated Revenue - The amount of revenue expected in during a fiscal year.

Expenditures or Expenses – To spend money or use fund resources. Expenditures include operating expenses, debt service and capital outlays.

Expenditure Category - A basis for distinguishing types of expenditures. The major expenditure categories used by the City are Personnel Services, Services and Supplies, Other, Debt Service and Capital Projects.

GLOSSARY OF BUDGET TERMS

Expenditure Detail or Accounts – Specific types of expenditures within a Department program, such as, full-time salaries, materials & supplies, phone, repairs & maintenance, electricity, fuel and other specific types or expenditures.

Fiscal Year (FY) - A twelve month time period signifying the beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 for its fiscal year.

Fixed Assets – Land, buildings, vehicles, equipment and other improvements that have a long tangible use to the City.

Full Time Equivalent (FTE) - Part time and hourly positions expressed as a fraction of full time positions (2080 hours per year for all positions except Fire. Firefighter positions are 2912 hours per year). Example: 3 part time positions working 1040 hours each will equal 1 ½ FTE's.

Fund - A fiscal and accounting method to record financial transactions for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources. Part of a municipal fund accounting system governed by generally accepted accounting principles (GAAP) issued by the Governmental Accounting Standards Board (GASB).

Fund Balance – As used in the Budget, fund balance reflects the available resources in governmental type funds, including any reserves. For Enterprise or proprietary type of funds working capital is similar to fund balance.

General Fund (GF) - the fund used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property, sales, transient occupancy and other taxes, service fees and revenues from the State. The General Fund provides the primary municipal services such as park and street maintenance, recreation, planning, building inspection, fire and police services and support services.

General Government – An accounting grouping of administrative departments/divisions (Support Services, City Council, City Clerk, City Treasurer) that provide general government support to the operating departments, which provide direct services to the community.

General Reserve – a designated reserve of fund balance or working capital amounts that is available for allocation by the City Council during the year. In the General fund the goal is to maintain a general reserve of 30% of operating expenditures, in addition to the contingency or emergency reserve of 10%. In other funds, the use and amount of general reserves vary.

GLOSSARY OF BUDGET TERMS

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

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

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

Gross - Amount prior to any deductions.

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

Net - Amount after consideration of any adjustments.

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

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

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

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

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

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

Program - A organizational unit that provides a service.

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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