

City of Calistoga

Staff Report

TO: Honorable Mayor and City Council
FROM: Gloria Leon, Administrative Services Director
DATE: June 21, 2016
SUBJECT: Fiscal Year 2015-16 Year End Budget Adjustments

APPROVAL FOR FORWARDING:



Dylan Feik, City Manager

- 1
- 2 **ISSUE:** To adopt 2015-16 Year End Operating and Capital Budget adjustments.
- 3
- 4 **RECOMMENDATION:** Adopt Resolution Approving Operating and Capital Improvement
- 5 Budget Adjustments for Fiscal Year 2015-16
- 6
- 7 **BACKGROUND:**
- 8
- 9 On June 16, 2015, the Fiscal Year 2015-16 budget was adopted by the City Council. This
- 10 budget contained significant reductions in expenditures to achieve a balanced budget.
- 11
- 12 On February 16, 2016 staff presented at the regular Council meeting several budget
- 13 adjustments for Fiscal Year 2015-16 based on the determination by the City Manager
- 14 that these adjustments were essential to the City's operations. The City Council
- 15 approved the budget adjustments to the City of Calistoga's Operating and Capital
- 16 Improvement Budget for Fiscal Year 2015-16.
- 17
- 18 The attached resolution addresses budget adjustments for revenues, operating
- 19 expenditures and several capital projects that were not undertaken as was anticipated
- 20 due to changes in priorities, scope of projects or lack of staff resources. Several capital
- 21 projects that were not undertaken in FY 15-16 have been included in the FY 16-17
- 22 budget.

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24

ATTACHMENTS

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1. Resolution Adopting the Fiscal Year 2015-16 Budget Adjustments

RESOLUTION NO. 2016-XXX

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING ADJUSTMENTS TO THE CITY'S OPERATING AND CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2015-16

1 **WHEREAS**, the City Council of the City of Calistoga adopted an Operating
2 Budget and Capital Improvement Program for Fiscal Year 2015-16 on June 16,
3 2015; and
4

5 **WHEREAS**, the City Council of the City of Calistoga adopted budget
6 adjustments on February 16, 2016 for Fiscal Year 2015-16 based on the
7 determination by the City Manager that these adjustments were essential to the
8 City's operations; and
9

10 **WHEREAS**, the City Council has reviewed the proposed budget
11 adjustments for the period of July 1, 2015 through June 30, 2016 and does
12 hereby find the recommendation to be necessary and in the City's best interest.
13

14 **NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City
15 of Calistoga hereby approves the budget adjustments to the City of Calistoga
16 Operating and Capital Improvement Budget for Fiscal Year 2015-16 as Shown as
17 Exhibit A to this resolution.
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19 **PASSED, APPROVED AND ADOPTED** by the City Council of the City of
20 Calistoga at a regular meeting held this **21st day of June, 2016**, by the following
21 vote:

22 **AYES:**

23 **NOES:**

24 **ABSTAIN:**

25 **ABSENT:**

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30 **ATTEST:**

CHRIS CANNING, Mayor

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32 _____
33 **KATHY FLAMSON, City Clerk**

The City of Calistoga Operating Budget for Fiscal Year 2015-16
End of Year Budget Adjustments
Exhibit A

Account #			Fund	Description	Adjustment Amount
fund	dept	object			
01	3203		General Fund	Sales Tax	(188,704)
01	3204		General Fund	Transient Occupancy Tax	(50,000)
01	3205		General Fund	Francise Fees	(22,375)
01	3209		General Fund	Manufacturing Tax	(20,000)
01	3211		General Fund	Business License	(6,000)
01	3217		General Fund	Prop Tax in Lieu of Sales Tax	121,126
01	3225		General Fund	State Grants	140,978
01	3243		General Fund	Fire Reimbursements	(4,700)
01	3245		General Fund	Public Works	(15,000)
01	3254		General Fund	FEMA Assitance	(15,705)
01	3256		General Fund	Police Services	5,000
01	3261		General Fund	Other Filing Fees	(2,800)
01	3263		General Fund	Plan Check Fees	(13,000)
01	3282		General Fund	Reimbursement for Services - Planning	(4,984)
01	3284		General Fund	Recreation Fees	(1,800)
01	3289		General Fund	Other Revenues	(294,958)
01	3299		General Fund	Transfer from Comm Dev	130,734
01	4109	4401	General Fund	Materials and Supplies	(5)
01	4109	4402	General Fund	Contract	(1,120)
01	4109	4405	General Fund	Training	(70)
01	4109	4410	General Fund	Advertising	(250)
01	4109	4443	General Fund	Stipend	(1,550)
01	4114	4301	General Fund	City Manager - Salaries	9,481
01	4114	4310	General Fund	City Manager - PERS	(3,678)
01	4114	4311	General Fund	City Manager - Medical/Dental	4,000
01	4115	4310	General Fund	Planning - PERS	2,881
01	4115	4401	General Fund	Planning - Materials & Supplies	(600)
01	4115	4405	General Fund	Planning - Training	(912)
01	4115	4410	General Fund	Planning - Advertising	(1,825)
01	4115	4415	General Fund	Planning - Mailing	(752)
01	4115	4430	General Fund	Planning - Dues	(18)
01	4115	4650	General Fund	Planning - D.H. Training	(152)
01	4116	4301	General Fund	Police - Salaries	(108,787)
01	4116	4303	General Fund	Police - Fica	3,769
01	4116	4309	General Fund	Police - Incentive	(38,433)
01	4116	4310	General Fund	Police - PERS	(23,053)
01	4116	4311	General Fund	Police - Medical	(15,000)
01	4116	4312	General Fund	Police - Workers Comp	(27,419)
01	4116	4402	General Fund	Police - Contract Services	40,000
01	4117	4301	General Fund	Fire Dept - Salaries	7,124
01	4117	4303	General Fund	Fire Dept - FICA	4,364

The City of Calistoga Operating Budget for Fiscal Year 2015-16
End of Year Budget Adjustments
Exhibit A

Account #			Fund	Description	Adjustment Amount
01	4117	4310	General Fund	Fire Dept - PERS	44,501
01	4117	4311	General Fund	Fire Dept - Medical Dental	25,000
01	4117	4401	General Fund	Fire Dept - Materials & supplies	(1,000)
01	4117	4402	General Fund	Fire Dept - Contract Services	(6,524)
01	4117	4405	General Fund	Fire Dept - Trainings and Meetings	(1,050)
01	4117	4415	General Fund	Fire Dept - Mailings	(200)
01	4117	4417	General Fund	Fire Dept - Fuel and Oil	(1,000)
01	4119	4402	General Fund	Non-departmental - contract	(6,500)
01	4119	4414	General Fund	Non-departmental - audit fees	2,550
01	4119	4430	General Fund	Non-departmental - dues	384
01	4119	4499	General Fund	Non-departmental - contingency	(25,000)
01	4121	4301	General Fund	PW Admin - Salaries	(16,980)
01	4121	4310	General Fund	PW Admin - PERS	(2,329)
01	4121	4311	General Fund	PW Admin - Medical Dental	(3,424)
01	4121	4401	General Fund	PW Admin - Materials	(400)
01	4121	4402	General Fund	PW Admin - Contract	(2,760)
01	4121	4403	General Fund	PW Admin - Utilities	(1,110)
01	4121	4404	General Fund	PW Admin - Repairs	20
01	4121	4405	General Fund	PW Admin - Training	(886)
01	4121	4410	General Fund	PW Admin - Advertising	(200)
01	4121	4415	General Fund	PW Admin - Mailing	600
01	4121	4417	General Fund	PW Admin - Fuel	(50)
01	4121	4424	General Fund	PW Admin - Health	(200)
01	4122	4301	General Fund	PW Streets - Salaries	(35,798)
01	4122	4310	General Fund	PW Streets - PERS	(6,487)
01	4122	4311	General Fund	PW Streets - Medical/Dental	(10,711)
01	4122	4401	General Fund	PW Streets - Materials	(341)
01	4122	4402	General Fund	PW Streets - Contract	1,045
01	4122	4404	General Fund	PW Streets - Repairs	(4,813)
01	4122	4405	General Fund	PW Streets - Training	(900)
01	4122	4408	General Fund	PW Streets - uniforms	(76)
01	4122	4417	General Fund	PW Streets - Fuel	(1,561)
01	4122	4424	General Fund	PW Streets - Health	(50)
01	4122	4650	General Fund	PW Streets - Training	(600)
01	4123	4401	General Fund	PW Park - Material	(14,585)
01	4123	4402	General Fund	PW Park - Contract	(14,338)
01	4123	4403	General Fund	PW Park - Utilities	(200)
01	4123	4404	General Fund	PW Park - Repairs	390
01	4123	4405	General Fund	PW Park - Training	(300)
01	4123	4408	General Fund	PW Park - Uniforms	(206)
01	4123	4417	General Fund	PW Park - Fuel	(350)
01	4123	4424	General Fund	PW Park - Health	(340)
01	4123	4503	General Fund	PW Park - Water	(4,200)

The City of Calistoga Operating Budget for Fiscal Year 2015-16
 End of Year Budget Adjustments
 Exhibit A

Account #		Fund	Description	Adjustment Amount	
01	4124	4401	General Fund	PW Mntc - Materials	(1,415)
01	4125	4310	General Fund	Building - PERS	1,318
01	4125	4401	General Fund	Building - Materials	264
01	4125	4402	General Fund	Building - Contract	43,065
01	4125	4405	General Fund	Building - Training	(365)
01	4125	4415	General Fund	Building - Mialing	(100)
01	4125	4417	General Fund	Building - Fuel	25
01	4126	4401	General Fund	PW Pool - Materials	(8,250)
01	4126	4402	General Fund	PW Pool - Contract	(5,800)
01	4126	4403	General Fund	PW Pool - Utilities	(1,407)
01	4126	4405	General Fund	PW Pool - Training	(500)
01	4126	4430	General Fund	PW Pool - Dues	(150)
01	4126	4503	General Fund	PW Pool - Water	(15,390)
01	4127	4301	General Fund	PW Bldg - Salaries	4,699
01	4127	4310	General Fund	PW Bldg - PERS	2,049
01	4127	4402	General Fund	PW Bldg - contract	(43,142)
01	4127	4403	General Fund	PW Bldg - Utilities	630
01	4127	4404	General Fund	PW Bldg - Repairs	1,559
01	4127	4405	General Fund	PW Bldg - Training	(120)
01	4127	4408	General Fund	PW Bldg - Uniform	(248)
01	4127	4417	General Fund	PW Bldg - Uniform	(1,000)
01	4127	4424	General Fund	PW Bldg -Health	(1,390)
01	4127	4503	General Fund	PW Bldg - Water	735
01	4129	4301	General Fund	Dispatch - Salaries	23,874
01	4129	4309	General Fund	Dispatch - Special Pay	(8,259)
01	4129	4310	General Fund	Dispatch - PERS	7,476
01	4138	4405	General Fund	Fire Emergency - Training	(5,000)
01	4152	4311	General Fund	Recreation - Dental	(3,000)
01	4152	4401	General Fund	Recreation - Materials	(2,000)
01	4152	4402	General Fund	Recreation - Contract	(12,890)
01	4152	4403	General Fund	Recreation - Utilities	2,000
01	4152	4405	General Fund	Recreation - Training	(500)
01	4152	4415	General Fund	Recreation - Mailing	(200)
01	4152	4417	General Fund	Recreation - Fuel	(250)
01	4152	4430	General Fund	Recreation - Dues	(357)
01	4153	4401	General Fund	Rec - Educ - Materials	(2,000)
01	4153	4402	General Fund	Rec - Educ - Contract	2,000
01	4154	4401	General Fund	Rec - Seniors - Materials	(500)
01	4154	4402	General Fund	Rec - Seniors - Contract	(10,000)
01	4155	4401	General Fund	Rec - Community - Materials	(500)
01	4156	4401	General Fund	Rec - Aquatics - Materials	3,000
01	4156	4402	General Fund	Rec - Aquatics - Contract	(1,000)
01	4156	4405	General Fund	Rec - Aquatics - Training	(1,500)

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Account #			Fund	Description	Adjustment Amount
01	4156	4410	General Fund	Rec - Aquatics - Advertising	(500)
01	4156	4468	General Fund	Rec - Aquatics - Reseale	(3,000)
01	4170	4402	General Fund	Risk Mgmt - Contract	(1,500)
01	4170	4411	General Fund	Risk Mgmt - Ins premium	(55,000)
01	4170	4301	General Fund	Risk Mgmt - Claims	(35,000)
01	4172	4301	General Fund	Personnel - Salaries	4,328
01	4172	4303	General Fund	Personnel - FICA	736
01	4173	4403	General Fund	Sharpsteen - Utilities	(2,700)
01	4173	4404	General Fund	Sharpsteen - Repairs	(1,000)
01	4173	4503	General Fund	Sharpsteen - Water	(863)
01	4174	4402	General Fund	Library - Contract	11,540
01	4700	4799	General Fund	Transfers Out	(765,822)
01	4993	4915	General Fund	CIP- Improvements to Washington Street Lot	(55,000)
01	5402	4915	General Fund	CIP- Road Maintenance	(257,750)
01	5451	4915	General Fund	CIP- Comm Pool Facility	(20,500)
01	5503	4915	General Fund	CIP- Monhoff Improvements	(13,236)
01	5521	4905	General Fund	CIP - Fairway Path Extension	(49,958)
				Total for General Fund	(1,764,936)
02	3282		Water Enterprise	Reimbursements	27,344
02	4131	4301	Water Enterprise	Distribution - Salaries	(20,365)
02	4131	4310	Water Enterprise	Distribution - PERS	(4,118)
02	4131	4311	Water Enterprise	Distribution - Medical	(10,711)
02	4131	4401	Water Enterprise	Distribution - Materials	(3,800)
02	4131	4402	Water Enterprise	Distribution - Contract	(12,390)
02	4131	4403	Water Enterprise	Distribution - Utilities	(275)
02	4131	4404	Water Enterprise	Distribution - Repairs	(6,200)
02	4131	4405	Water Enterprise	Distribution - Training	(797)
02	4131	4408	Water Enterprise	Distribution - Uniform	(3,124)
02	4131	4415	Water Enterprise	Distribution - Mailing	(400)
02	4131	4417	Water Enterprise	Distribution - Fuel	(100)
02	4131	4424	Water Enterprise	Distribution - Health	(1,020)
02	4131	4430	Water Enterprise	Distribution - Dues	(125)
02	4131	4505	Water Enterprise	Distribution - Depreciation	50,000
02	4131	4650	Water Enterprise	Distribution - DH training	(1,000)
02	4131	4821	Water Enterprise	Distribution - Field Equipment	(4,500)
02	4132	4301	Water Enterprise	Treatment - Salaries	(51,156)
02	4132	4302	Water Enterprise	Treatment - Overtime	(8,400)
02	4132	4310	Water Enterprise	Treatment - PERS	(4,321)
02	4132	4311	Water Enterprise	Treatment - Medical	(18,356)
02	4132	4401	Water Enterprise	Treatment - Materials	(31,160)
02	4132	4402	Water Enterprise	Treatment - Contract	(52,431)

The City of Calistoga Operating Budget for Fiscal Year 2015-16
 End of Year Budget Adjustments
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Account #		Fund	Description	Adjustment Amount	
02	4132	4403	Water Enterprise	Treatment - Utilities	9,725
02	4132	4405	Water Enterprise	Treatment - Reparis	(300)
02	4132	4408	Water Enterprise	Treatment - Training	(340)
02	4132	4413	Water Enterprise	Treatment - Tax and License	(1,250)
02	4132	4415	Water Enterprise	Treatment - Maling	(3,875)
02	4132	4417	Water Enterprise	Treatment - Fuel	(819)
02	4132	4424	Water Enterprise	Treatment - Health	(300)
02	4132	4430	Water Enterprise	Treatment - Dues	(1,410)
02	4132	4431	Water Enterprise	Treatment - FEES	4,396
02	4132	4434	Water Enterprise	Treatment - Vehicles R&M	5,600
02	4132	4503	Water Enterprise	Treatment - Water	(171,798)
02	4132	4505	Water Enterprise	Treatment - Depreciation	25,000
02	4132	4650	Water Enterprise	Treatment - DH Training	(500)
02	4135	4301	Water Enterprise	Conservation - Salaries	(3,604)
02	4135	4310	Water Enterprise	Conservation - PERS	(1,530)
02	4135	4401	Water Enterprise	Conservation - Materials	(6,373)
02	4135	4402	Water Enterprise	Conservation - Contract	(6,975)
02	4135	4405	Water Enterprise	Conservation - Training	(250)
02	4135	4410	Water Enterprise	Conservation - Advertising	730
02	4135	4415	Water Enterprise	Conservation - Mailing	(450)
02	4135	4808	Water Enterprise	Conservation - Promotion	(17,040)
02	4430	4402	Water Enterprise	Debt Service - Contract	5,000
				Total for Water Operations Fund	(323,768)
03	4141	4301	WWTP	Collection - Salaries	(57,451)
03	4141	4310	WWTP	Collection - PERS	(14,266)
03	4141	4311	WWTP	Collection - Medical	(16,711)
03	4141	4401	WWTP	Collection - Materials	(5,600)
03	4141	4402	WWTP	Collection - Contract	(7,519)
03	4141	4403	WWTP	Collection - Utilities	(255)
03	4141	4404	WWTP	Collection - Repairs	(5,197)
03	4141	4405	WWTP	Collection - Training	(125)
03	4141	4408	WWTP	Collection - Uniform	(1,011)
03	4141	4417	WWTP	Collection - Fuel	(3,300)
03	4141	4424	WWTP	Collection - Health	(700)
03	4141	4430	WWTP	Collection - Dues	(100)
03	4141	4431	WWTP	Collection - Fees	1,065
03	4141	4434	WWTP	Collection - Vehicle R&M	(15,100)
03	4141	4505	WWTP	Collection - Depreciation	(15,000)
03	4141	4650	WWTP	Collection - DH Training	(500)
03	4142	4301	WWTP	Treatment - Salaries	(64,707)
03	4142	4308	WWTP	Treatment - Part time Wages	10,000

The City of Calistoga Operating Budget for Fiscal Year 2015-16
 End of Year Budget Adjustments
Exhibit A

Account #			Fund	Description	Adjustment Amount
03	4142	4310	WWTP	Treatment - PERS	(9,342)
03	4142	4311	WWTP	Treatment - Medical	(36,293)
03	4142	4401	WWTP	Treatment - Materials	30,713
03	4142	4402	WWTP	Treatment - Contract	(160,853)
03	4142	4403	WWTP	Treatment - Utilities	(9,122)
03	4142	4404	WWTP	Treatment - Repairs	(23,294)
03	4142	4405	WWTP	Treatment - Training	(2,801)
03	4142	4408	WWTP	Treatment - Uniform	(1,048)
03	4142	4410	WWTP	Treatment - Advertising	(150)
03	4142	4415	WWTP	Treatment - Mailing	(593)
03	4142	4417	WWTP	Treatment - Fuel	(6,951)
03	4142	4424	WWTP	Treatment - Health	(1,200)
03	4142	4430	WWTP	Treatment - Dues	(1,093)
03	4142	4431	WWTP	Treatment - Fees	(202)
03	4142	4434	WWTP	Treatment - Vehicles R&M	16,600
03	4142	4440	WWTP	Treatment - Lab Testing	340
03	4142	4503	WWTP	Treatment - Water	(330)
03	4142	4505	WWTP	Treatment - Depreciation	10,000
03	4142	4650	WWTP	Treatment - DH Training	(1,000)
03	4700	4799	WWTP	Transfer to WWTP Capital	(226,510)
Total for Wastewater Operations Fund					(619,606)
11	3100		Asset Forfeiture	Asset Forfeiture	(2,362)
Total for Asset Forfeiture Fund					(2,362)
12	3225		Water CIP	State Grants	80,406
12	3230		Water CIP	Other Grants	3,172,489
12	5418	4905	Water CIP	NBA Pump Station (DWYER)	3,344
12	5419	4901	Water CIP	Feige Water Tank	(25,689)
12	5426	4915	Water CIP	Bypass Structure	(43,088)
12	5528	4905	Water CIP	Cross-Connection Survey	(780)
Total for Water CIP Fund					3,186,682
13	5328	4915	WWTP CIP	Pine St Lift Station	(304,964)
13	5452	4915	WWTP CIP	Sewer Laterals	(3,500)
13	5493	4915	WWTP CIP	VFD EFF Pumps	(23,315)
13	5518	4915	WWTP CIP	New Effluent Storage Pond	702
13	5533	4915	WWTP CIP	Geothermal	(121,456)
13	5534	4915	WWTP CIP	Upgrades	(124,054)

The City of Calistoga Operating Budget for Fiscal Year 2015-16
 End of Year Budget Adjustments
Exhibit A

Account #			Fund	Description	Adjustment Amount
				Total for Wastewater CIP Fund	(576,587)
15	3299		Eq Replacement	Transfers In	(40,500)
15	4970	4820	Eq Replacement	Vehicles	(4,500)
15	4975	4401	Eq Replacement	Materials and Supplies	(500)
				Total for Equipment Repl Fund	(45,500)
25	3225		MTC	Street Allocations	124,500
25	3230		MTC	Grants	288,000
25	4994	4915	MTC	Other CIP	(124,500)
25	5518	4905	MTC	Berry Street	8,519
25	5535	4915	MTC	Cedar Street	(800,000)
25	5536	4915	MTC	Brannan Street	(80,000)
25	5537	4915	MTC	Foothill Petrified	(150,000)
				Total for MTC Fund	(733,481)
27	4700	4799	Mobile Home	Transfers Out	2,940
				Total for Mobile Home Fund	2,940
30	3299		Debt Service	Transfers In	(52,306)
30	4430	4402	Debt Service	Admin Costs	5,000
30	4430	4502	Debt Service	Interest	47,307
				Total for Debt Service Fund	1
39	3289		Comm Dev	Princpal on Loans	(8,000)
39	4700	4799	Comm Dev	Transfer to General Fund - Classroom	(115,000)
				Total for Community Dev Fund	(123,000)
41	3289		Police Grants	Other Revenues	12,500
41	4700	4799	Police Grants	Transfers out	(1,732)
				Total for Police Grants Fund	10,768
48	3269		City Administrative	Impact Fees	(2,655)
				Total for City Administrative Impact Fees	(2,655)
49	3269		Fire	Impact Fees	(1,993)

The City of Calistoga Operating Budget for Fiscal Year 2015-16
 End of Year Budget Adjustments
 Exhibit A

Account #		Fund	Description	Adjustment Amount
			Total for Fire Impact Fees	(1,993)
50	3269	Police	Impact Fees	(520)
			Total for Police Impact Fees	(520)
57	3269	Transportation	Impact Fees	(17,211)
			Total for Transportation Impact Fees	(17,211)
76	3225	Housing Grant	HOME Grant	93,217
			Total for HOME Grant	93,217
77	3269	Quality of Life	Impact Fees	(21,463)
77	4700	4799 Quality of Life	Transfer to Debt Service	8,497
			Total for Cultural/Recreational Fund	(12,966)
78	3251	Affordable Housing	Interest	(10,800)
78	3278	Affordable Housing	Impact Fees	(4,922)
78	3289	Affordable Housing	Other Revenues	(100,000)
78	3299	Affordable Housing	Transfer In	5,000
78	4700	4799 Affordable Housing	Transfer out to General Fund	100,000
			Total for Affordable Housing Fund	(10,722)
79	3790	Abandon Vehicle	Reimbursement	(1,258)