

**City of Calistoga
Draft Budget
May 10, 2017**



**Fiscal Year
2017-18**

**Operating & Capital
Improvement Budgets**

Police Grants	122
CDBG Revolving State Grant	123
City Administration Fee	124
Fire Fee	125
Police Fee	126
Parking in Lieu Fee	127
Transportation Fee.....	128
Housing Grants.....	129
Cultural/Recreational Fee	130
Affordable Housing Fund	131
Abandoned Vehicle	132
Fire Donations	133
Recreation Donations.....	134
Police Donations	135
Traffic Signal Fee	136
Northwest Drainage Fee	137
Employee Future Benefits.....	138
Tree Mitigation.....	139
City Hall Donations.....	140
Equipment Replacement Fund.....	141
Capital Improvement Program.....	145
Equipment and Information Technology Projects	150
Debt Schedule	153
Salary Schedules.....	154
Glossary Terms.....	161

WATER UTILITY ENTERPRISE

Water Utility Operating Fund Sources and Uses..... 95

Water Utility Capital Improvements Fund 97

Water Distribution 99

Water Treatment 100

Water Conservation 101

Water Debt Service 102

WASTEWATER UTILITY ENTERPRISE

Wastewater Utility Operating Fund Sources and Uses..... 103

Wastewater Utility Capital Improvements Fund 105

Wastewater Collection..... 107

Wastewater Treatment..... 108

Wastewater Debt Service..... 109

SPECIAL REVENUE FUNDS

Special Revenue Funds..... 111

Special Revenue Funds Sources and Uses..... 111

Asset Forfeiture..... 112

Gas Tax 113

MTC Grants 114

Mobile Home Park Program..... 115

Debt Service 116

Silverado Landscape Maintenance 117

Palisades Landscape Maintenance..... 118

Community Development Block Grants..... 119

Community Development Program 120

Public Safety 121

Personnel	57
<i>FIRE AND POLICE SERVICES</i>	
Fire.....	59
Fire- Emergency Services	62
Police	63
Police - Dispatch	66
<i>PLANNING AND BUILDING</i>	
Planning and Building.....	67
<i>PUBLIC WORKS</i>	
Public Works Administration	73
Streets Maintenance	76
Park Maintenance	77
Maintenance Shop	78
Pool Facility Maintenance	79
Building Maintenance	80
<i>COMMUNITY RESOURCES</i>	
Community Promotion & Enrichment Grants.....	83
Recreation Programs.....	84
Education/Recreation Courses.....	85
Senior Activities.....	86
Community Activities	87
Aquatic Services	88
Sharpsteen Museum	89
Library Services	90
Transit - Shuttle.....	91
<i>GENERAL FUND SPECIAL PROJECTS</i>	
Special Projects Summary	93

Table of Contents

Mission Statement 1

Introduction 2

Using this Document 3

Citywide Organizational Chart 6

Council Goals, Objectives and Priority Projects 7

Budget Summary – All Funds Summary 12

GENERAL FUND OVERVIEW

Revenue and Resource Estimates 13

Summary of General Fund Resources 14

Revenue Profiles 16

STAFFING

Full Time Personnel by Position 27

Funded Personnel 28

BUDGET SUMMARY

General Fund Overview 29

General Fund Resources 33

General Fund Expenditures 34

General Fund Sources and Uses 36

General Fund Department and Program Summaries 38

General Fund Capital Improvement Projects Summary 41

City Council/City Clerk Overview 43

Administration 49

Finance 54

Non-Departmental 55

Risk Management 56

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, City Engineer

Gloria Leon, Administrative Services Director/City Treasurer

Lynn Goldberg, Planning & Building Director

Rachel Melick, 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 2017-18.

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

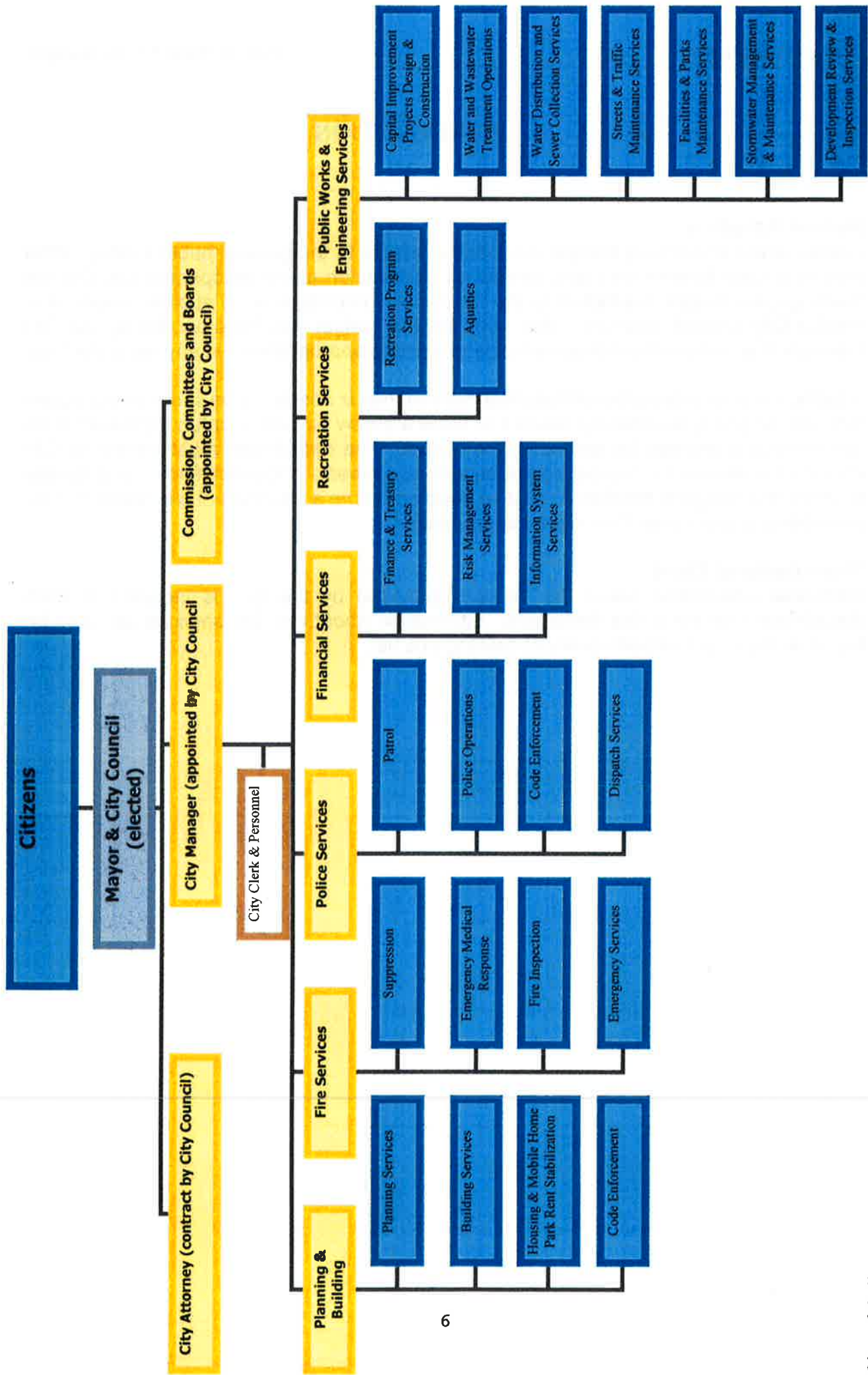
Budget Adoption

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 2017-18</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. Maintain General Fund reserves at a minimum of 50% of budgeted expenditures.
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 2017-18</p>

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

2. Continue 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.

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, bridges, and the water and wastewater treatment plants.
6. Improve the safety and functioning of the City's primary intersections and the lighting of city streets and intersections, in accordance with the City's Dark Sky policy.
7. Improve all forms of transportation, including active transportation, such as walking and cycling.
8. Develop and implement a strategy to address the issues with wastewater plant operations as identified in the cease and desist orders from the state.

Priority Projects

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

<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2017-18</p>

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. Continue 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 construction of the Calistoga segment of the Napa Valley Vine Trail to expand the active transportation network.
3. Implement the Calistoga Active Transportation Plan in order to improve and enhance walkways and bicycle trails.

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

Objectives

1. Enhance community disaster preparation, including wildfires.

<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2017-18</p>

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 and update nuisance abatement procedures.
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. Support local efforts to improve Logvy Park.
3. Identify additional areas for the development of recreational facilities, including picnicking facilities.
4. Develop a plan to achieve year-round use of the Community Pool.

Priority Projects

1. Implement a Facility Use agreement with Boys and Girls Club of Calistoga.

<p style="text-align: center;">City Council Goals, Objectives & Priority Projects Fiscal Year 2017-18</p>

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. Support the "Rebuilding Calistoga", housing rehabilitation efforts by Calistoga Affordable Housing.
2. Implement the HOME and CDBG residential rehabilitation loan programs.
3. Work with the City Council ad hoc housing subcommittee to implement strategies that promote the development of rental housing affordable to the local workforce, and to expand the inventory of sites available for residential development.

<h2 style="margin: 0;">Budget Summary</h2> <h3 style="margin: 0;">All Funds Summary</h3>
--

	General Fund	Water Fund	Water Capital	WWTP Fund	WWTP Capital	Equip Replc	Special Revenue
Revenues	11,182,255	2,511,611	93,374	2,469,574	156,714	518,694	571,409
Expenditures	9,806,806	3,078,409	-	3,104,627	-	495,694	219,625
Net Surplus/Deficit	1,375,449	(566,798)	93,374	(635,053)	156,714	23,000	351,784
Other Sources	1,328,443	-	1,898,514	-	50,000	-	3,979,879
Capital Projects Expenses	(4,638,443)	-	(2,130,315)	-	(1,265,000)	-	(4,093,379)
Equipment Purchases	-	(68,835)	-	(195,635)	-	(255,265)	-
Debt Payments	(430,433)	(494,500)	(135,009)	(703,147)	-	(56,531)	(373,902)
Transfers In	292,928	113,199	-	-	-	151,866	987,402
Transfers Out	(595,335)	-	(113,199)	-	(7,500)	-	(378,928)
Advance to WWTP	-	-	-	-	-	-	-
Add non-cash Depreciation	-	500,000	-	660,000	-	213,000	-
Total Net Chg FY 17-18	(2,667,391)	(516,934)	(386,635)	(873,835)	(1,065,786)	76,070	472,856
Balance 07/01/17	7,218,209	536,804	1,104,188	683,833	1,065,786	509,178	10,203,964
Balance 06/30/18	4,550,818	19,870	717,553	(190,002)	-	585,248	10,676,820

Total City-Wide Fund Balances 07/01/17	21,321,962
Total City-Wide Fund Balances 06/30/18	16,360,307

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 2017-18 are projected to decrease by \$246,461 or 2.2% (excluding transfers in) from current estimates for FY 2016-17. 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 3.7%; sales tax increasing by 2.6% and transient occupancy tax increasing by 3.5%.

We see other revenue projected at 84.9% less in FY 2017-18 when compared to FY 2016-17; this is due to this revenue fluctuating from year to year. In FY 2016-17 the City will receive approximately \$653,767 from insurance proceeds for the rebuilding of the Monhoff facility.

**Revenue and Resource Estimates
General Fund**

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2015-16, an estimate of FY 2016-17 resources and projected FY 2017-18 revenues. The emphasis of this table is to provide a comparison between the FY 2016-17 revenues and resource estimate and FY 2017-18's projection.

Table 1 Resources By Category	FY 2015-16	FY 2016-17	Fy 2017-18	Increase/(Decrease)	
	Actual	Estimate	Proposed	\$	%
Property Tax	1,959,100	1,386,266	1,437,851	51,585	3.7%
Sales Tax	1,162,678	1,057,000	1,084,482	27,482	2.6%
Transient Occupancy Tax	5,622,943	5,940,002	6,147,902	207,900	3.5%
Other Taxes	396,615	422,922	432,926	10,004	2.4%
Licenses and Permits	151,387	168,917	201,271	32,354	19.2%
Fines, Forfeitures & Penalties	21,661	26,300	25,500	(800)	-3.0%
Use of Money and Property	37,601	27,000	23,000	(4,000)	-14.8%
Funds from Other Agencies & Grants	85,315	634,205	661,745	27,540	4.3%
Charges For Services	1,131,380	1,103,678	1,067,578	(36,100)	-3.3%
Other Revenue	373,633	662,426	100,000	(562,426)	-84.9%
Total Revenues by Category	10,942,313	11,428,716	11,182,255	(246,461)	-2.2%
Other Transfers In	292,654	419,578	292,928	(126,650)	-30.2%
Total General Fund Resources	11,234,967	11,848,294	11,475,183	(373,111)	-3.1%

In FY 2017-18, it is anticipated that General Fund operating revenues will decrease by 2.2% compared to FY 2016-17 estimates, while total General Fund resources (including transfers-in) will decrease by 3.1%. Transient Occupancy Tax will increase by 3.5%; property Tax increasing by 3.7%. Sales tax will increase by 2.6%.

Table 2 summarizes and compares actual General Fund resources realized in FY 2015-16, the adopted FY 2016-17 Budget, and projected FY 2017-18 resources. The emphasis of this table is to provide a comparison between the FY 2016-17 revenue and resource budget and FY 2017-18's projection.

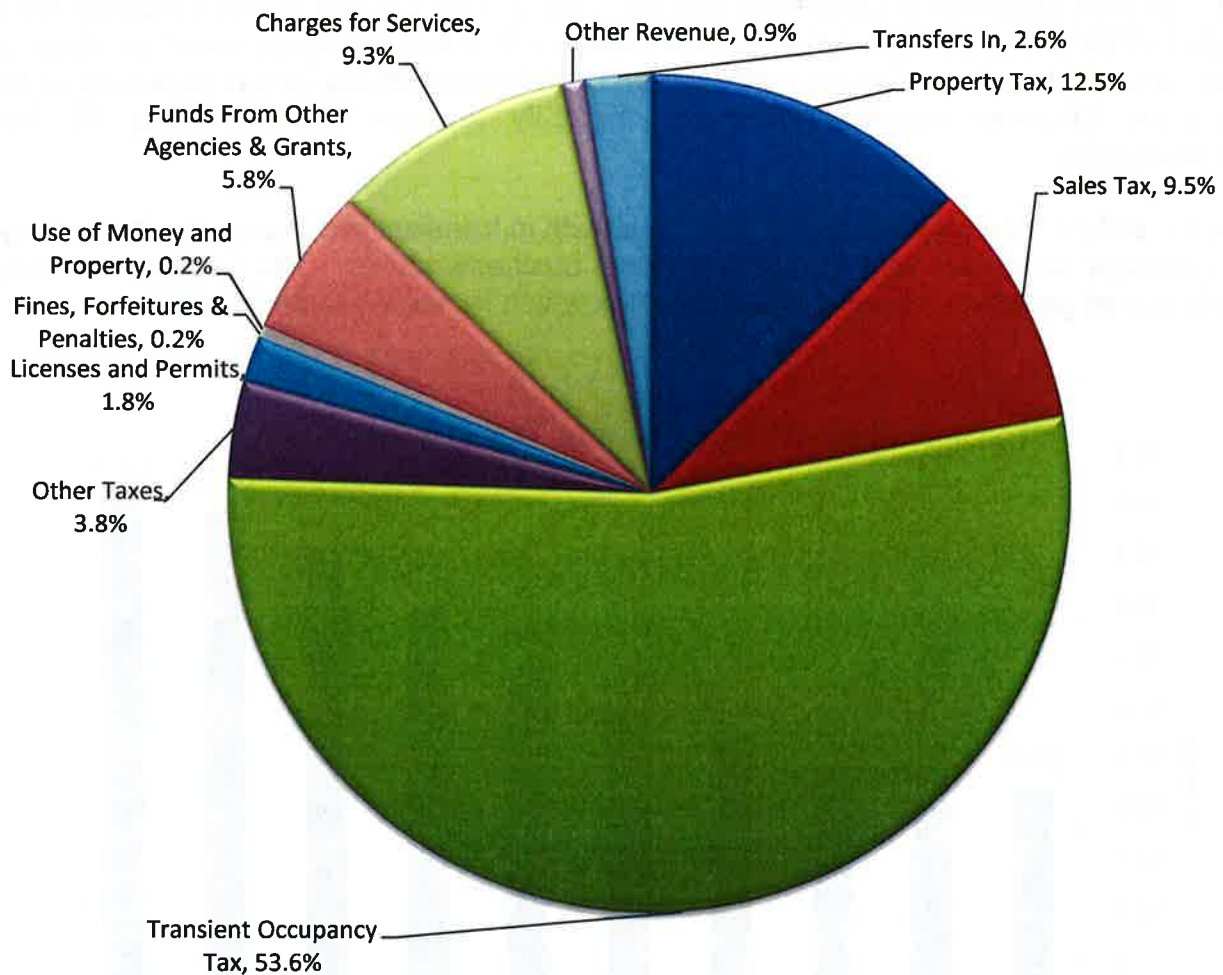
Table 1 Resources By Category	FY 2015-16	FY 2016-17	FY 2017-18	Increase/(Decrease)	
	Actual	Budget	Proposed	\$	%
Property Tax	1,959,100	1,347,850	1,437,851	90,001	6.7%
Sales Tax	1,162,678	1,022,000	1,084,482	62,482	6.1%
Transient Occupancy Tax	5,622,943	5,940,002	6,147,902	207,900	3.5%
Other Taxes	396,615	415,942	432,926	16,984	4.1%
Licenses and Permits	151,387	142,920	201,271	58,351	40.8%
Fines, Forfeitures & Penalties	21,661	26,300	25,500	(800)	-3.0%
Use of Money and Property	37,601	27,000	23,000	(4,000)	-14.8%
Funds from Other Agencies & Grants	85,315	619,205	661,745	42,540	6.9%
Charges For Services	1,131,380	901,065	1,067,578	166,513	18.5%
Other Revenue	373,633	406,100	100,000	(306,100)	-75.4%
Total Revenues by Category	10,942,313	10,848,384	11,182,255	333,871	3.1%
Other Transfers In	292,654	195,883	292,928	97,045	49.5%
Total General Fund Resources	11,234,967	11,044,267	11,475,183	430,916	3.9%

Revenue and Resource Estimates

General Fund

General Fund resources are anticipated to decrease overall by 2.2% from the FY 2016-17 budget. We will see an increase of 3.5% in transient occupancy tax, 19.2% in licenses and permits, 2.6% in sales tax; however staff is projecting decreases of 84.9% in miscellaneous revenue.

The following chart illustrates the composition of the City's General Fund resources projected for FY 2017-18 at **\$11,475,183**.



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.

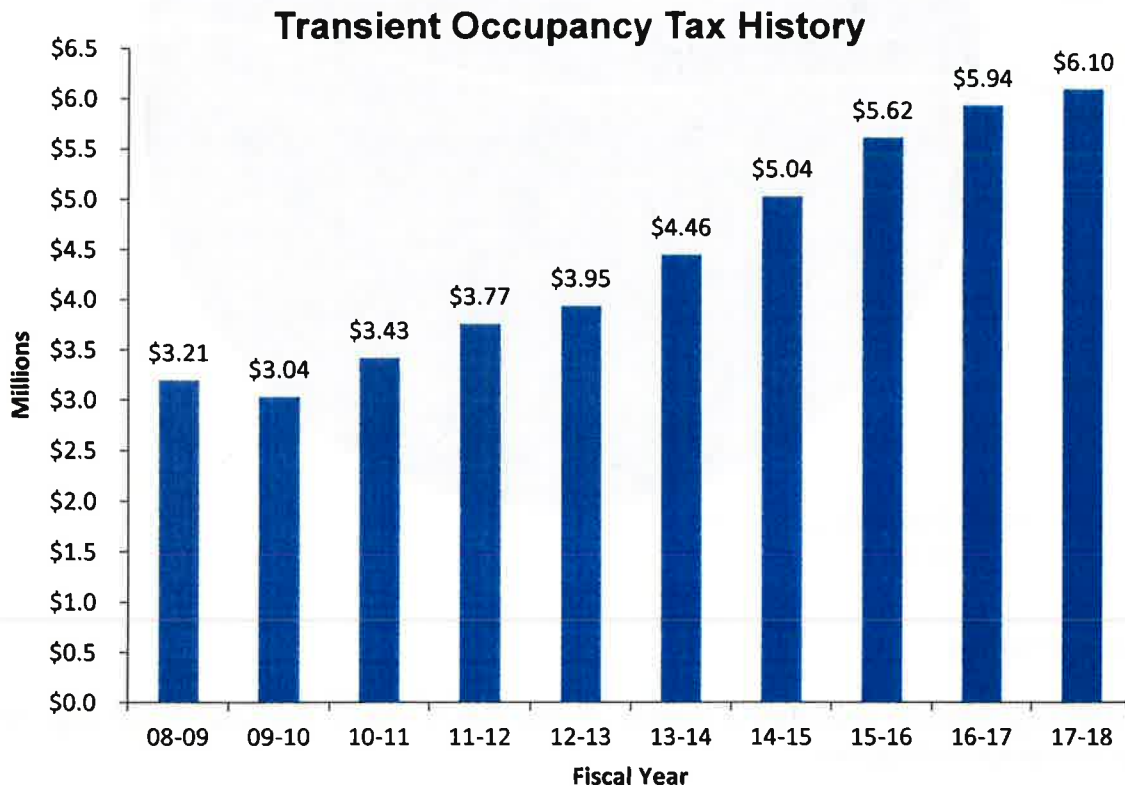
Revenue and Resource Estimates

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 53.6% of all projected General Fund resources FY 17-18.

Transient Occupancy Tax has rebounded strongly from the recessionary bottom in FY 2008-09 and FY 2009-10. It is estimated for FY 17-18 the transient occupancy tax will increase by 3.5% from FY 16-17. 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 2017-18 Budget projects continued growth in transient occupancy tax for the City of Calistoga consistent with increases in local business activity. The City is projecting 3.5% overall growth in transient occupancy tax which translates to \$6,147,902.



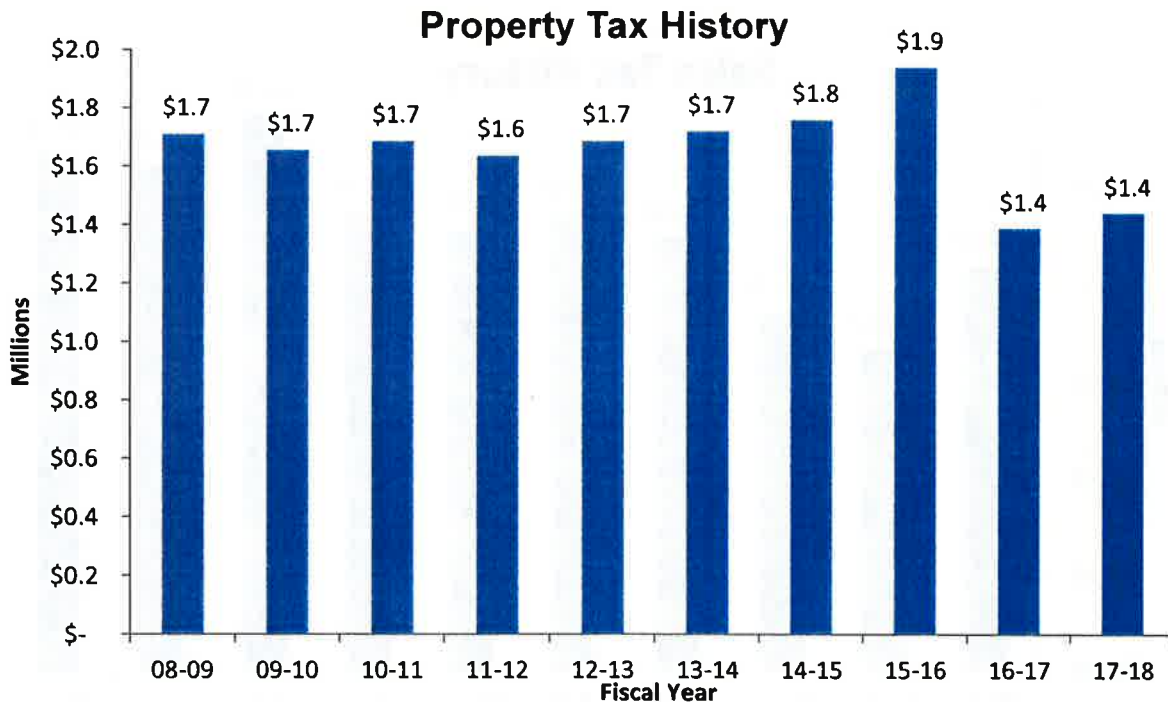
Revenue and Resource Estimates

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 12.5% 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.



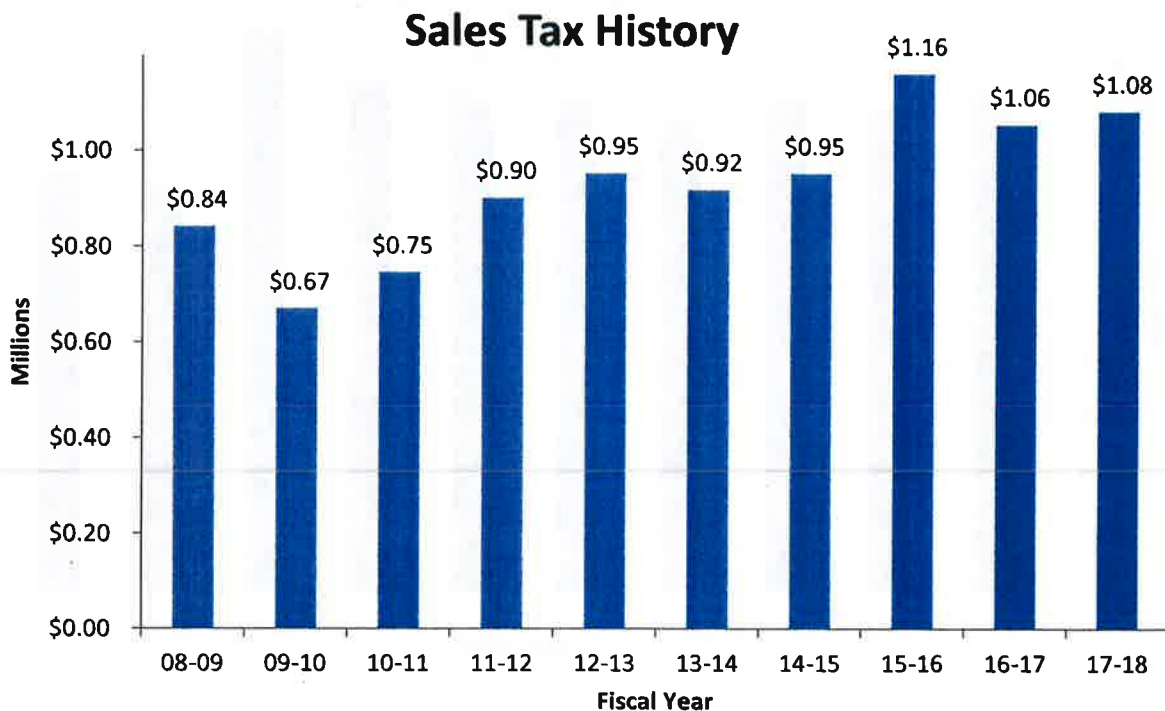
Revenue and Resource Estimates

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 7.75% of which Calistoga receives 1% from the California Board of Equalization for transactions occurring within the City. Sales tax makes up 9.5% 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 saw it largest dip in FY 09-10.

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 \$1,057,000 for FY 16-17. For FY 17-18 revenues are anticipated to increase by 2.6% when compared to FY 16-17.



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 17-18 other taxes are estimated at \$432,926 which is a 2.4% increase from FY 16-17 at \$422,922.



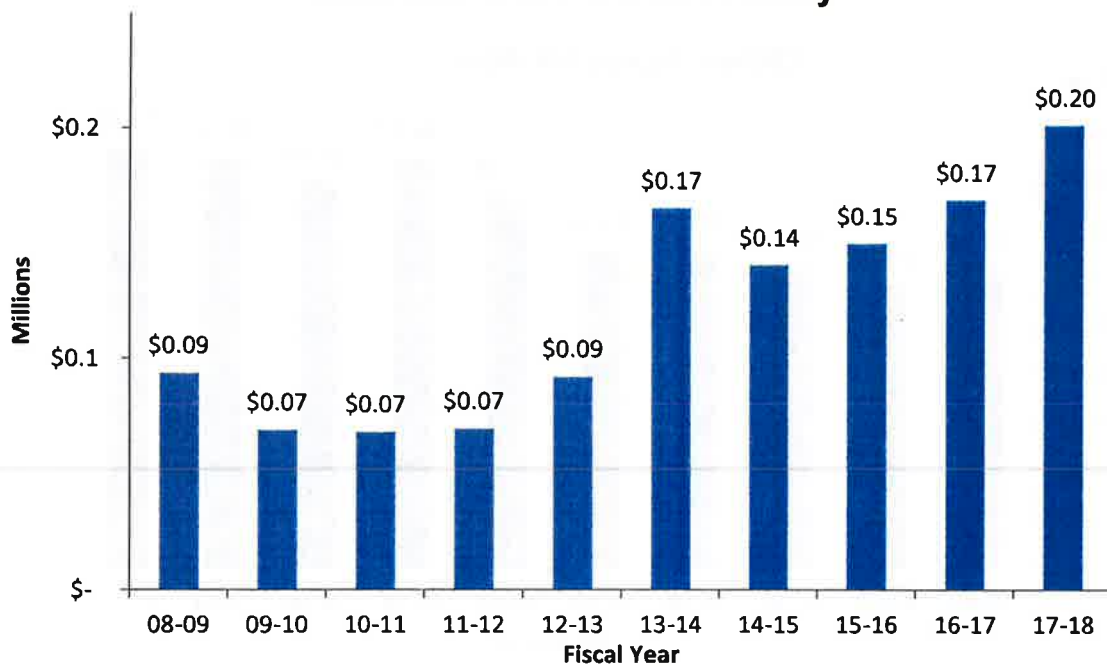
Revenue and Resource Estimates
Licenses and Permits

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 1.8% 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 17-18 Budget projects revenues at \$201,271.

It is estimated for FY 17-18, licenses and permits will increase 19.2% from FY 16-17 due to the anticipated expansion of the Aubert Winery and Sunburst Spa and single family homes. The FY 17-18 Budget projects revenues at \$201,271.

Licenses and Permits History



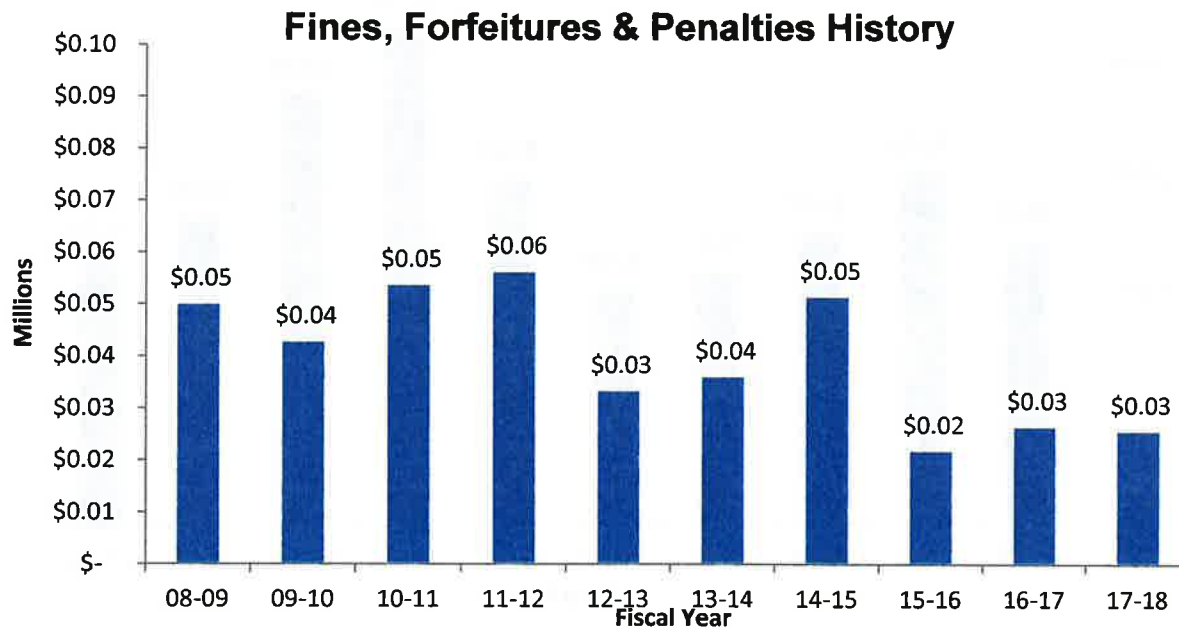
Revenue and Resource Estimates

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 17-18 are estimated to be 33% less than FY 16-17. Misdemeanor fines for FY 17-18 are estimated to be 66.7% more than FY 16-17. Delinquent Penalties for FY 17-18 are estimated to be the same as was in FY 16-17.

The City has projected Calistoga’s fines, forfeitures and penalties will decrease by 3.0% in FY 2017-18 to \$25,500 from \$26,300 in FY 2016-17.



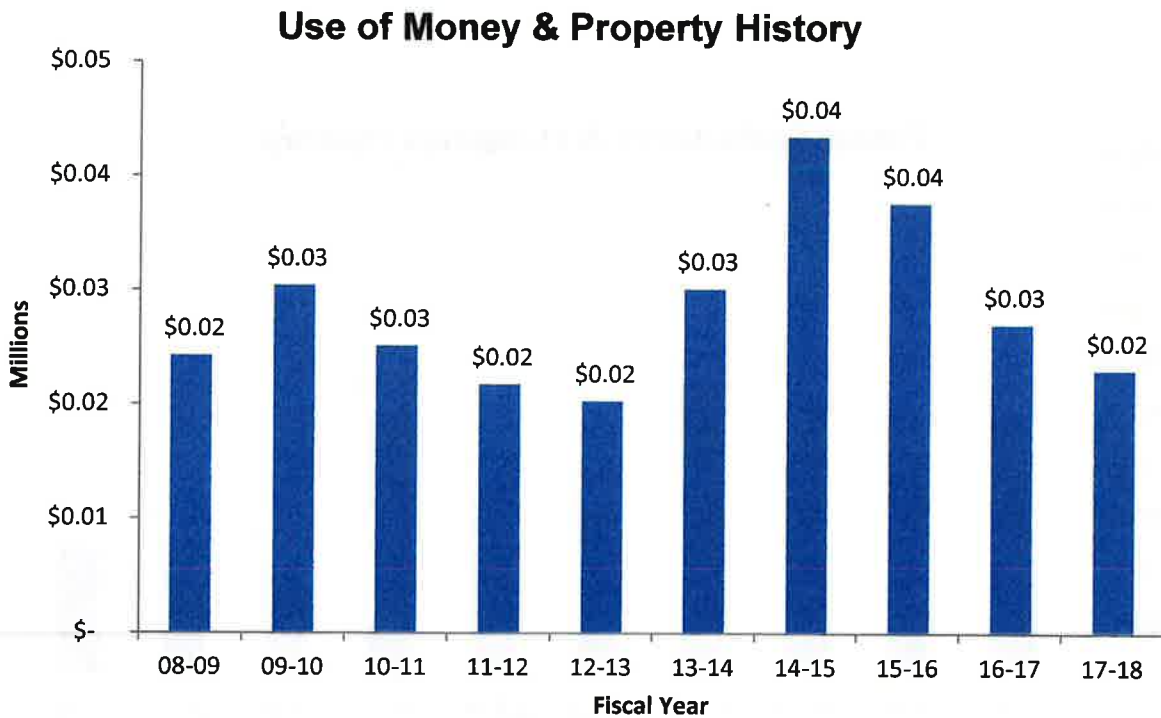
Revenue and Resource Estimates

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 March 31, 2017 LAIF’s average monthly yield was .821%. 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 \$23,000 for FY 17-18 for the use of money and property.



Revenue and Resource Estimates

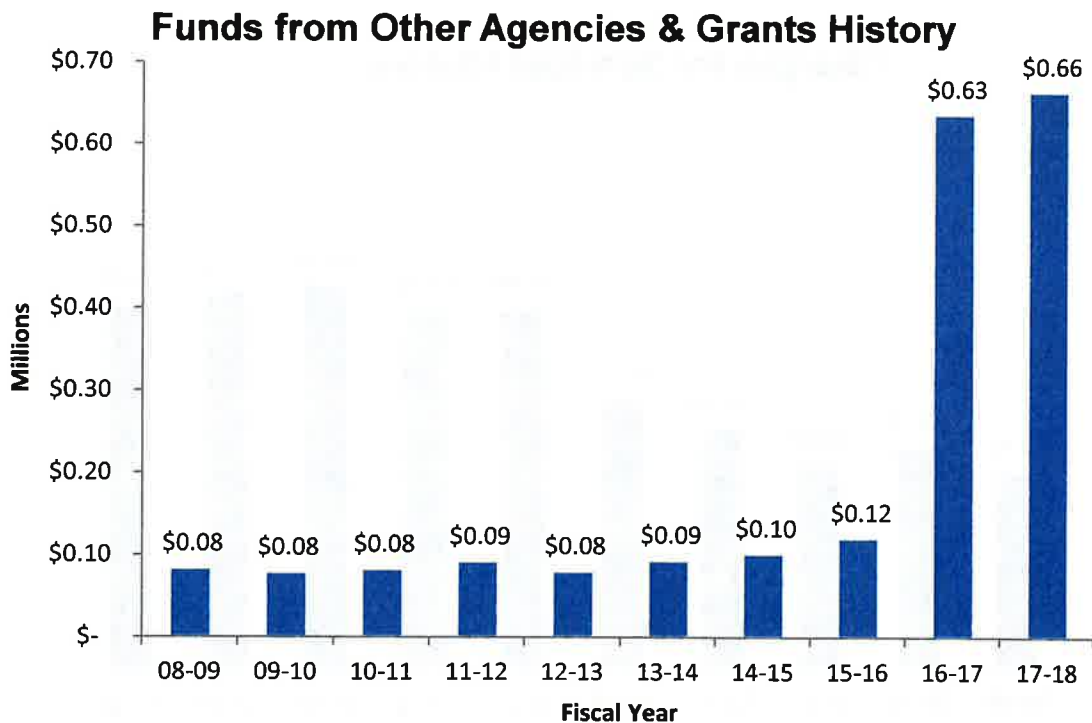
Funds from Other Agencies & Grants

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 17-18.

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. Beginning in 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 has increased beginning in FY 16-17 due to the VLF revenues. For FY 17-18 funds from the State Public Safety Augmentation to be received are \$73,000; \$577,745 from Motor Vehicle in-lieu fees; \$6,000 from Homeowner Property Tax Exemptions and State Grants of \$5,000 for a total estimated at \$661,745 when compared to FY 16-17 at \$634,205.



Revenue and Resource Estimates

Charges for Services

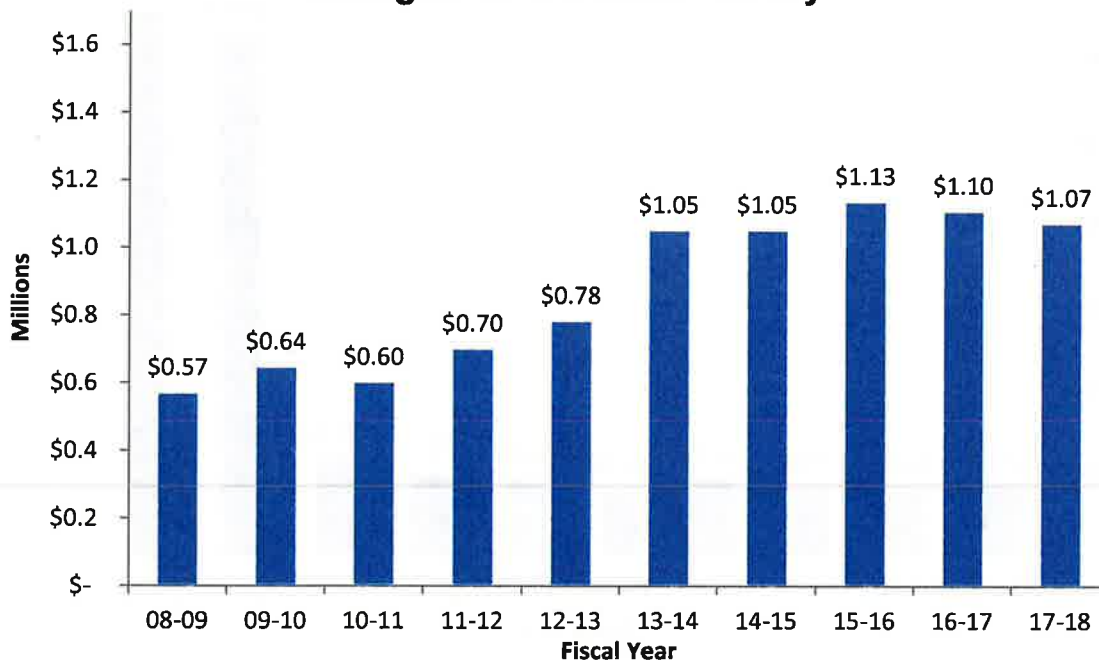
Charges for services revenue category consists primarily of fees for police services, fire services, planning services, public works services, community services recreational and community activities, plan check fees, reimbursement for services and central service overhead fees. Charges for Services account for 9.3% 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 17-18, charges for services will decrease 3.3% from FY 16-17 primarily due to less development projects from the prior year. The FY 17-18 Budget projects revenues at \$1,067,578.

Charges for Services History



Revenue and Resource Estimates

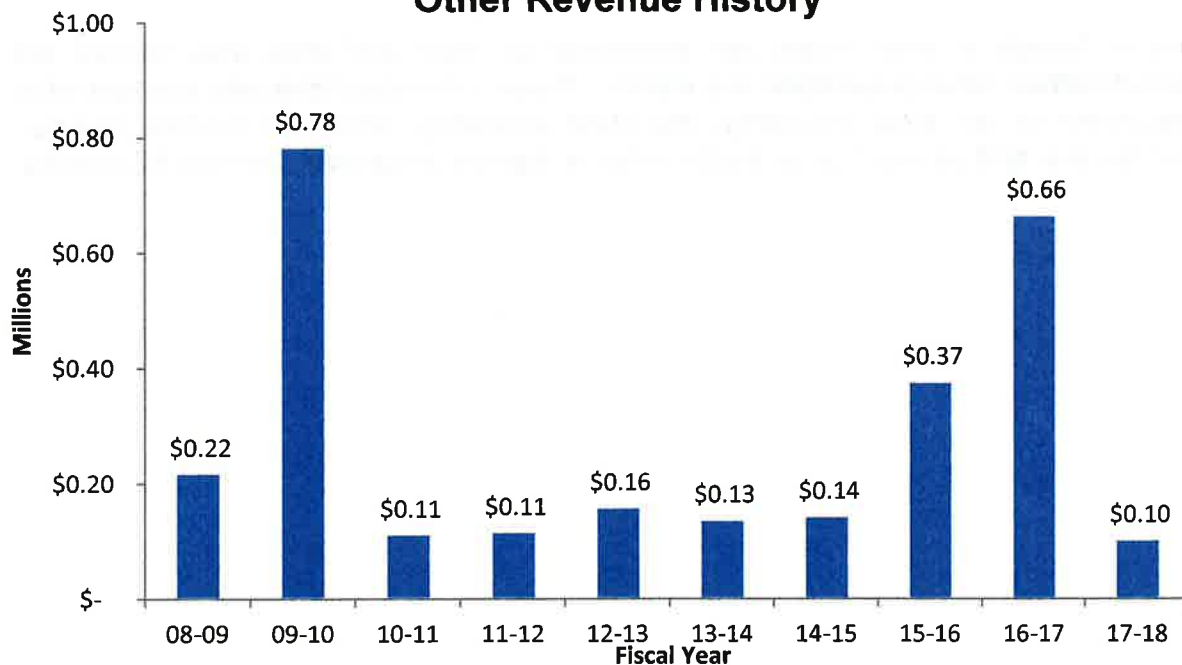
Other Revenue

Other revenue category fees collected are fees for public records requests, Cal Card incentives for timely payments, police and fire reimbursements for Lexipol (policy manuals) and reimbursements from PARSAC, the City’s risk management carrier for liability, property, fraud, automobile and workers compensation premiums. The other revenue category accounts for .9% 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 84.9% in FY 2017-18. Other revenues will include reimbursements from Cal Card, Lexipol policy for fire and police, and PARSAC insurance premiums for a total of \$100,000. One of the primary reasons for the decrease in revenues is In FY 2016-17 the City received insurance proceeds for the Monhof Building.

Other Revenue History



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 2017-18, the overhead reimbursement transfer is estimated at \$292,928.

For FY 2017-18 the gas tax fund will contribute \$95,000 for street operations; police grant fund \$78,828 for front-line police operations; recreation fund \$12,000; mobile home park fund \$7,500 for staff time spent on inspections; affordable housing fund \$75,000 for repayment of loan from general fund for the purchase of the 611 Washington Street property; and the abandoned vehicle fund \$4,600 for police operations.

For FY 2017-18, the difference between ongoing revenues and ongoing expenditures is a surplus of approximately \$1,375,449 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	Actuals FY 2015-16	Final FY 2016-17	Proposed FY 2017-18
Administrative Analyst	1.00	0.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00
Administrative Secretary	1.00	0.00	0.00	0.00
Administrative Services Technician	1.00	2.00	2.00	2.00
Aquatics/Recreation Manager	1.00	0.00	0.00	0.00
Building Official	0.00	0.00	1.00	1.00
Chief of Police	1.00	1.00	1.00	1.00
Chief Water Plant Operator	0.00	0.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	1.00	1.00	1.00
Deputy Public Works Director	0.00	1.00	1.00	1.00
Director of Administrative Services	1.00	1.00	1.00	1.00
Director of Planning and Building	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00
Dispatcher	3.00	3.00	3.00	3.00
Dispatcher Supervisor	1.00	1.00	1.00	1.00
Executive Secretary to the City Manager	1.00	0.00	0.00	0.00
Executive Assistant to the City Manager	0.00	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00	1.00
Fire Engineer	3.00	3.00	3.00	3.00
Maintenance Superintendent	1.00	1.00	1.00	1.00
Maintenance Technician I	3.00	3.00	2.00	1.00
Maintenance Technician II	2.00	2.00	3.00	4.00
Maintenance Technician III	2.00	0.00	0.00	0.00
Plant Operator I	3.00	3.00	0.00	2.00
Plant Operator II	2.00	1.00	3.00	2.00
Plant Superintendent	1.00	1.00	1.00	1.00
Police Officer	7.00	8.00	8.00	8.00
Police Sergeant	2.00	2.00	2.00	2.00
Recreation Services Manager	0.00	1.00	1.00	1.00
Senior Account Clerk	1.00	0.00	0.00	0.00
Senior Accounting Assistant	0.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	0.00	1.00	0.00
Senior Maintenance Technician	0.00	2.00	2.00	2.00
Senior Planner	1.00	1.00	1.00	1.00
Senior Plant Operator	0.00	1.00	0.00	0.00
Senior Police Officer	1.00	0.00	0.00	0.00
Total Full Time Funded Personnel by Position	46.00	47.00	48.00	48.00

Personnel and Staffing
Funded Personnel

Department	Actuals FY 2014-15	Actuals FY 2015-16	Final FY 2016-17	Proposed FY 2017-18
Administration	1.80	1.80	2.20	2.20
City Clerk	0.80	0.80	0.80	0.80
Finance	2.10	2.10	2.70	2.70
Planning & Building	2.50	2.50	3.50	3.50
Police	13.75	19.00	19.00	19.00
Fire	16.00	16.00	17.00	17.00
Public Works Administration	0.65	0.65	0.85	0.70
Public Works Streets	1.66	1.66	1.76	1.26
Public Works Parks	1.23	1.23	1.33	1.33
Public Works Pool	0.15	0.15	0.15	0.15
Public Works Maintenance	0.15	0.15	0.25	0.25
Public Works Government Buildings	1.45	1.45	1.55	1.55
Public Works Sharpsteen Museum	0.06	0.06	0.06	0.06
Recreation	7.00	7.00	7.00	7.00
Water Distribution	3.27	3.67	3.77	3.17
Water Treatment	2.94	3.08	3.18	3.03
Water Conservation	2.55	0.15	0.15	0.10
Sewer Collection	3.47	3.87	3.97	3.37
Sewer Treatment	3.47	4.68	4.78	5.83
Total Full Time Equivalent Funded	65.00	70.00	74.00	73.00

Budget Summary
General Fund Summary

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 2017-18 General Fund operating budget is based on resource projections and transfers in for a total of \$11,475,183. Departmental operating expenditures and transfers out are budgeted at \$10,832,574.

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 2017-18 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 continue to 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 2017-18 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 \$4,550,819 which

<p style="text-align: center;">Budget Summary General Fund Summary</p>
--

is 46.4% as percent of operating expenditures. Revenue resources of \$350,000 will be committed to Public Employees Retirement System (PERS) for the unfunded liability of approximately \$9,710,506 as of June 30, 2016 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.

For FY 2017-18 the General Fund will allocate \$4.6 million to capital projects. 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 \$169,797.

<p style="text-align: center;">Budget Summary General Fund Summary</p>
--

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 \$10,832,574.

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 \$2,245,386.

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 \$1,488,176 and revenues of \$420,000.

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 \$2,878,779 and revenues of \$130,000.

<p style="text-align: center;">Budget Summary General Fund Summary</p>
--

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 \$846,987 and revenues of \$566,884.

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 \$1,378,385 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 \$799,296 and revenues of \$107,000.

General Fund Resources

General Fund Revenues total \$11,182,255. In addition General Fund resources include transfers in of \$292,928 to offset the cost of City overhead support For FY 2017-18; the Gas tax fund will contribute \$95,000 for street operations; Police grant fund \$78,828 for front-line police operations; Recreation fund \$12,000 to offset recreational programs; Mobile home park fund \$7,500 for staff time spent on inspections; Affordable Housing fund \$75,000 for repayment of loan for the 611 Washington Street property purchase; 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 \$11,475,183

RESOURCES

	<u>FY 15-16</u> <u>Actual</u>	<u>FY 16-17</u> <u>Adjusted</u>	<u>FY 17-18</u> <u>Projected</u>
<u>Revenues</u>			
Property Tax	\$ 1,959,100	\$ 1,386,266	\$ 1,437,851
Sales Tax	1,162,678	1,057,000	1,084,482
Transient Occupancy Tax	5,622,943	5,940,002	6,147,902
Other Taxes	396,615	422,922	432,926
Licenses and Permits	151,387	168,917	201,271
Fines, Forfeitures	21,661	26,300	25,500
Interest & Use of Property	37,601	27,000	23,000
Revenues from other Agencies	80,777	629,205	656,745
Grants- Operations	4,538	5,000	5,000
Charges for Services	1,131,380	1,103,678	1,067,578
Other Revenues	<u>373,633</u>	<u>662,426</u>	<u>100,000</u>
<i>Sub - Total General Fund Revenues</i>	\$ 10,942,313	\$ 11,428,716	\$ 11,182,255
<u>General Fund Transfers in (from)</u>			
Fund 21 (Gas Tax)	\$ 95,000	\$ 95,000	\$ 95,000
Fund 25 (MTC Grants)	-	-	-
Fund 27 (Mobile Home Park- Administration)	7,520	7,100	7,500
Fund 41 (Police Grants)	34,033	128,828	78,828
Fund 38 (CDBG- Administration)	-	24,595	-
Fund 39 (Community Development)	2,681	-	-
Fund 76 (Housing Trust)	2,667	2,825	-
Fund 77 (Cultural/Recreational)	-	70,000	-
Fund 78 (Affordable Housing Trust)	100,000	45,000	75,000
Fund 79 (Abandoned Vehicle)	4,600	4,600	4,600
Fund 80 (Deutsch Proceeds)	-	35,630	20,000
Fund 87 (Recreation)	6,000	6,000	12,000
CPA Adjustments (Employee Benefits)	40,153	-	-
<i>Sub - Total General Fund Transfers In</i>	\$ 252,501	\$ 419,578	\$ 292,928
TOTAL GENERAL FUND RESOURCES	\$ 11,194,814	\$ 11,848,294	\$ 11,475,183

Budget Summary
General Fund Summary

General Fund Expenditures

General Fund expenditures are \$10,832,574.

APPROPRIATIONS

	FY 15-16	FY 16-17	FY 17-18
<u>Operating Appropriations</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Projected</u>
City Council and City Clerk	\$ 150,371	\$ 189,919	\$ 169,797
Support services	2,246,472	1,815,310	2,245,386
Fire Services	1,323,420	1,402,609	1,488,176
Planning & Building	616,613	708,620	846,987
Police Services	2,407,339	2,570,073	2,878,779
Public Works	1,078,576	1,184,930	1,378,385
Recreation Services	635,276	779,189	799,296
<i>Total Operating Appropriations</i>	<u>\$ 8,458,067</u>	<u>\$ 8,650,650</u>	<u>\$ 9,806,806</u>
<u>Operating Transfers Out (To)</u>			
MTC Grant Fund	\$ 2,331	\$ -	\$ -
Future Employee Benefits	500,000	500,000	500,000
Gas Tax	5,021	-	-
Wastewater Fund	105,946	-	-
Water Fund	79,400	-	-
Equipment Repl Fund	56,532	115,532	151,866
Affordable Housing	220,000	-	-
City Hall	21,513	-	-
Debt Service Fund	175,884	450,996	373,902
<i>Total Operating Transfers Out</i>	<u>\$ 1,166,627</u>	<u>\$ 1,066,528</u>	<u>\$ 1,025,768</u>
TOTAL APPROPRIATIONS	\$ 9,624,694	\$ 9,717,178	\$ 10,832,574
AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS			\$ 500,000
PROJECTED RESERVE FUND (AT YEAR END)			\$ 4,550,818

Percent of GF budgeted appropriations

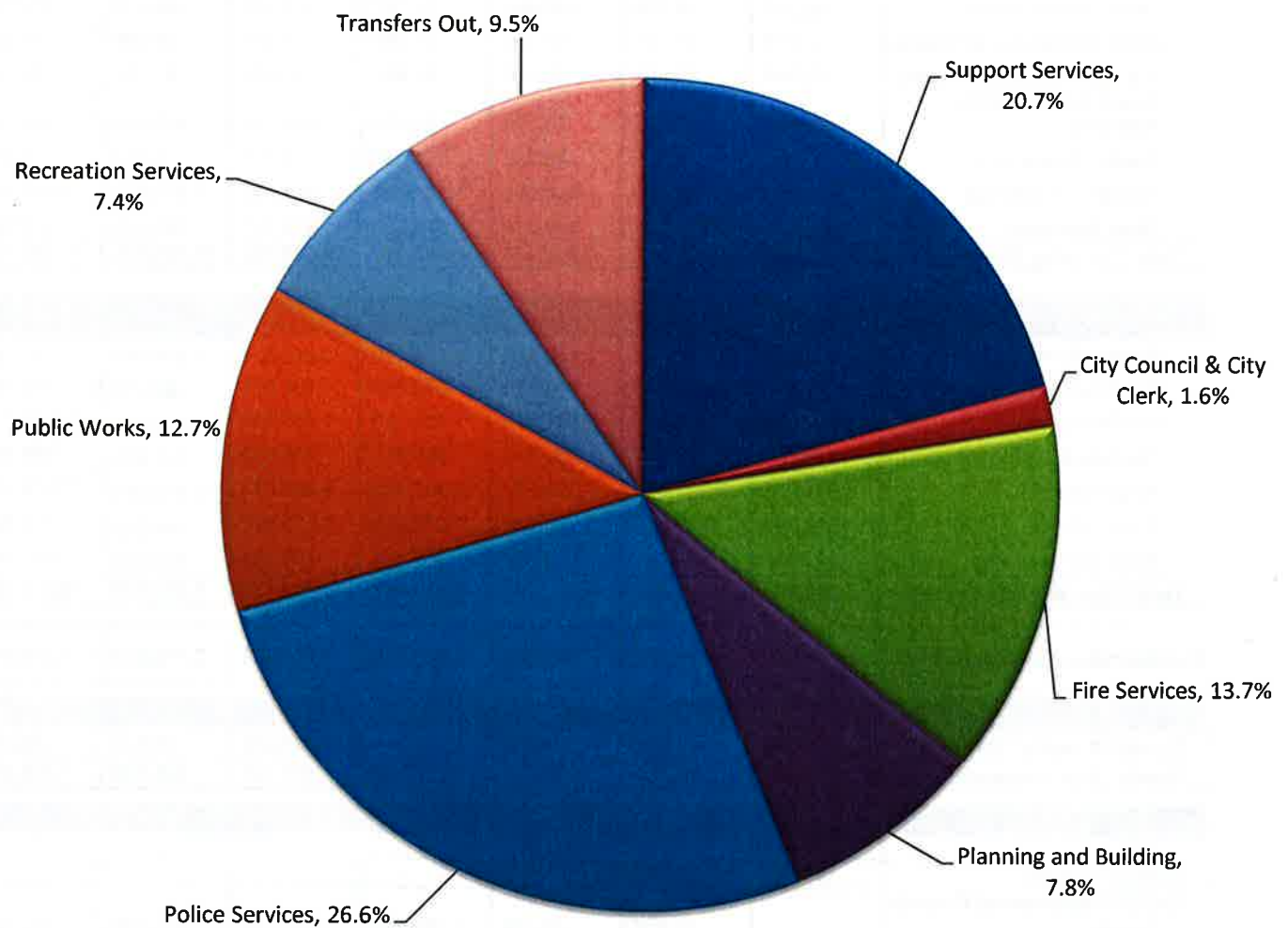
46.40%

Operating Expenditures & Transfers Out

General Fund

General Fund expenditures are anticipated to increase from the FY 2016-17 budget by \$1,156,156 or 13.4%, (excluding transfers out) due primarily to increases in health insurance, contract services for inspections in building department for development projects, deferred repairs and maintenance, liability and property insurance, fully staffed police department and the increase in CalPERS rates.

The following chart illustrates the composition of the City's General Fund expenditures by department projected for FY 2017-18 at **\$10,832,574**.



General Fund
Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--	--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

Operating Revenues							
--------------------	--	--	--	--	--	--	--

Property Tax	1,685,766	1,718,854	1,758,715	1,959,100	1,347,850	1,386,266	1,437,851
Sales Tax	954,573	919,680	953,927	1,162,678	1,022,000	1,057,000	1,084,482
Transient Occupancy Tax	3,948,825	4,456,456	5,037,136	5,622,943	5,940,002	5,940,002	6,147,902
Other Taxes	326,308	384,488	422,884	396,615	415,942	422,922	432,926
Licenses and Permits	92,315	165,350	140,668	151,387	142,920	168,917	201,271
Fines, Forfeitures & Penalties	33,075	35,799	51,192	21,661	26,300	26,300	25,500
Interest and Use of Property	20,249	30,088	43,423	37,601	27,000	27,000	23,000
Revenues From Other Agencies	77,666	71,726	73,386	80,777	614,205	629,205	656,745
Grants - Operations	5,000	19,275	26,187	4,538	5,000	5,000	5,000
Charges for Services	778,797	1,046,620	1,046,992	1,131,380	901,065	1,103,678	1,067,578
Other Revenues	155,730	134,241	140,613	373,633	406,100	662,426	100,000
Total Operating Revenues	8,078,304	8,982,577	9,695,123	10,942,313	10,848,384	11,428,716	11,182,255

Operating Expenditures							
------------------------	--	--	--	--	--	--	--

Support Services	1,405,992	1,352,524	1,650,988	2,246,472	1,841,074	1,815,310	2,245,386
City Council & City Clerk	176,052	121,047	135,411	150,371	191,974	189,919	169,797
Fire Services	841,996	884,603	968,396	1,323,420	1,436,109	1,402,609	1,488,176
Planning & Building	414,531	659,254	660,542	616,613	649,150	708,620	846,987
Police Services	2,184,026	2,141,507	2,239,981	2,407,339	2,684,573	2,570,073	2,878,779
Public Works	872,239	907,873	988,420	1,078,576	1,319,859	1,184,930	1,378,385
Recreation Services	497,407	544,889	515,757	635,276	759,984	779,189	799,296
Total Operating Expenditures	6,392,243	6,611,697	7,159,495	8,458,067	8,882,723	8,650,650	9,806,806

Net Operating Surplus/ (Deficit)	1,686,061	2,370,880	2,535,628	2,484,246	1,965,662	2,778,067	1,375,449
---	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Other Sources							
---------------	--	--	--	--	--	--	--

Deutsche Lease Financing	61,554	163,332	23,156	-	35,000	35,630	20,000
Grants - Improvements	-	15,690	48,937	1,102,854	601,100	426,100	1,328,443

Other Uses							
------------	--	--	--	--	--	--	--

Special Projects	21,643	68,734	14,450	-	-	-	-
Capital Improvement Projects							
Streets	-	23,606	78,146	1,706,624	1,431,533	845,306	4,028,443
Parks	-	4,974	-	-	-	15,000	75,000
Buildings	61,578	83,378	137,516	317,694	900,400	1,350,597	200,000
Other	5,874	65,787	72,466	45,967	87,768	113,451	335,000
Total Capital Projects	67,452	177,745	288,128	2,070,285	2,419,701	2,324,354	4,638,443

General Fund
Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Transfers From or (To) Other Funds							
Gas Tax Fund	95,000	95,000	115,109	89,979	95,000	95,000	95,000
Public Safety Fund	-	55,285	33,459	-	-	-	-
Police Grants Fund	79,619	105,809	85,268	34,033	78,828	128,828	78,828
Recreation Donations	6,100	8,000	6,100	6,000	6,000	6,000	12,000
Mobile Home Park Fund	11,000	8,985	7,520	7,520	8,630	7,100	7,500
MTC Grants Fund	44,691	11,937	(10,890)	(2,331)	-	-	-
CDBG Fund	-	1,123	1,644	-	-	24,595	-
Housing Fund	-	-	-	2,667	2,825	2,825	-
Affordable Housing	-	-	-	(220,000)	-	-	-
Affordable Housing	-	-	-	100,000	-	45,000	75,000
City Hall Fund	-	-	-	(21,513)	-	-	-
Abandoned Vehicle Fund	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Cultural Recreational Fund	-	-	-	-	-	70,000	-
Adj. YE (Adj Trnsfrs- Auditors)	41,723	506,733	(26,080)	40,153	-	-	-
Advance to WWTP Capital	-	-	-	(105,946)	-	-	-
Water Conservation Program	-	-	(30,000)	-	-	-	-
Water Operations	-	(79,400)	(79,400)	(79,400)	-	-	-
Equipment Fund	-	(200,000)	(95,147)	(56,532)	(91,532)	(115,532)	(151,866)
Feige Tank Staff Time	-	-	-	331	-	-	-
Public Emp Retirement System	(50,000)	(50,000)	(500,000)	(350,000)	(350,000)	(350,000)	(350,000)
GASB 45 Retiree Benefits	(50,000)	(50,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Community Development Fund	90,141	104,142	20,143	2,350	-	-	-
Debt Service Fund	(424,056)	(29,190)	-	(175,884)	(460,102)	(450,996)	(373,902)
Net All Transfers	(446,097)	493,024	(617,674)	(873,973)	(855,751)	(682,580)	(752,840)
Net Fund Surplus or (Deficit)	1,212,423	2,796,447	1,687,469	642,842	(673,691)	232,863	(2,667,391)
Beginning Fund Balance	646,165	1,858,588	4,655,035	6,342,504	6,604,825	6,985,347	7,218,209
Ending Fund Balance	1,858,588	4,655,035	6,342,504	6,985,347	5,931,135	7,218,209	4,550,819
Fund Balance Allocation to Reserves							
Emergencies and General Contingency	1,858,588	4,655,035	6,342,504	6,985,347	5,431,135	6,718,209	4,050,819
General Liability Claims					500,000	500,000	500,000
***Total Reserves	1,858,588	4,655,035	6,342,504	6,985,347	5,931,135	7,218,209	4,550,819
Emergency & Contingency Reserves As A Percent of Operating Expenditures	29.1%	70.4%	88.6%	82.6%	61.1%	77.7%	41.3%
All Reserves As A Percent of Operating Expenditures - Policy 30%	29.1%	70.4%	88.6%	82.6%	66.8%	83.4%	46.4%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed FY 17-18
SUPPORT SERVICES								
4114	City Manager	138,057	135,432	164,456	195,532	205,212	215,852	203,598
4176	Economic Vitality	320,279	320,123	346,325	360,526	371,385	375,385	380,873
4113	Legal Services	233,245	172,553	366,222	802,671	200,000	200,000	230,000
4108	Finance	229,222	218,031	220,493	249,284	279,846	266,846	301,473
4170	Risk Management	256,881	273,331	268,280	289,459	415,019	383,667	441,738
4172	Personnel	126,202	119,225	157,690	203,712	158,464	167,412	193,662
4119	Non-Departmental	102,107	113,829	127,522	145,288	211,148	206,148	494,042
Total		1,405,992	1,352,524	1,650,988	2,246,472	1,841,074	1,815,310	2,245,386
Year over Year Change		-0.2%	-3.8%	22.1%	36.1%	-18.0%	-19.2%	23.7%
CITY COUNCIL & CITY CLERK								
4110	City Council	46,461	47,670	45,731	58,845	58,340	57,240	61,150
4111	City Clerk	98,700	73,227	78,392	91,344	104,834	126,879	106,647
4133	Elections	30,891	150	11,288	182	28,800	5,800	2,000
Total		176,052	121,047	135,411	150,371	191,974	189,919	169,797
Year over Year Change		19.3%	-31.2%	11.9%	11.0%	27.7%	26.3%	-10.6%
FIRE SERVICES								
4117	Fire Services	841,996	884,603	968,396	1,323,420	1,436,109	1,402,609	1,488,176
Total		841,996	884,603	968,396	1,323,420	1,436,109	1,402,609	1,488,176
Year over Year Change		12.2%	5.1%	9.5%	36.7%	8.5%	6.0%	6.1%
PLANNING & BUILDING								
4109	Planning Commission	5,663	4,831	4,481	4,485	7,760	7,760	6,165
4120	Active Transp. Advisory Committee	-	798	-	-	1,500	1,500	-
4177	Building & Fire Code Board of Appeals	-	160	-	-	-	-	-
4115	Planning	237,946	268,276	270,837	296,039	324,526	317,526	309,930
4125	Building Services	170,922	385,189	385,224	316,089	315,364	381,834	530,892
Total		414,531	659,254	660,542	616,613	649,150	708,620	846,987
Year over Year Change		4.9%	59.0%	0.2%	-6.7%	5.3%	14.9%	19.5%
POLICE SERVICES								
4116	Police Services	1,724,084	1,686,717	1,747,757	1,838,720	2,090,106	1,969,106	2,228,015
4129	Police Dispatch	459,942	454,790	492,224	568,619	594,467	600,967	650,764
4138	Emergency Services	-	-	-	-	-	-	-
Total		2,184,026	2,141,507	2,239,981	2,407,339	2,684,573	2,570,073	2,878,779
Year over Year Change		3.4%	-1.9%	4.6%	7.5%	11.5%	6.8%	12.0%
PUBLIC WORKS								
4121	Public Works Administration	123,219	106,589	131,133	148,233	195,854	168,540	218,846
4122	Streets	185,869	233,272	271,984	252,686	370,026	284,850	332,919
4123	Park Maintenance	188,175	174,708	194,588	214,631	220,660	225,988	251,006
4126	Pool Maintenance	147,717	160,428	147,642	133,188	163,299	137,955	158,619
4124	Maintenance Shop	24,163	20,546	23,410	36,268	39,674	41,374	51,181
4127	Building Maintenance	203,096	212,330	219,663	293,570	330,346	326,223	365,814
Total		872,239	907,873	988,420	1,078,576	1,319,859	1,184,930	1,378,385
Year over Year Change		2.6%	4.1%	8.9%	9.1%	22.4%	9.9%	16.3%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed FY 17-18
RECREATION SERVICES								
4150	Community Res. Commission	-	-	-	-	-	-	-
4152	Recreation Programs	110,439	122,299	98,564	126,058	158,427	156,927	159,452
4153	Education/Recreation Courses	56,538	58,034	49,172	50,056	65,548	69,448	82,349
4154	Senior Activities	21,686	27,730	19,623	11,511	25,799	20,799	47,910
4156	Aquatic Services	171,018	173,989	148,225	259,438	264,932	263,932	254,068
4107	Community Promotions	13,800	43,333	79,833	57,049	105,333	116,733	105,833
4155	Community Activities	16,825	20,228	18,982	19,985	25,806	31,506	25,664
4174	Library Services	75,352	71,687	76,070	86,539	87,000	92,310	94,155
4173	Sharpsteen Museum	19,249	17,589	15,288	14,640	16,639	17,534	19,365
4405	Transit - Shuttle	12,500	10,000	10,000	10,000	10,500	10,000	10,500
Total		497,407	544,889	515,757	635,276	759,984	779,189	799,296
Year over Year Change		-4.6%	9.5%	-5.3%	23.2%	19.6%	22.7%	2.6%
Total Operations		6,392,243	6,611,697	7,159,495	8,458,067	8,882,723	8,650,650	9,806,806
		3.3%	3.4%	8.3%	18.1%	5.0%	-3827.6%	13.4%
Special Projects								
4607	Services and Development Impact Fee Updates	21,643	67,134	14,450	-	-	-	-
Total Special Projects		21,643	68,734	14,450	-	-	-	-
Capital Improvements								
	Streets	-	23,606	78,146	1,706,624	1,431,533	845,306	4,028,443
	Parks	-	4,974	-	-	-	15,000	75,000
	Buildings & Facilities	61,578	83,378	137,516	317,694	900,400	1,350,597	200,000
	Other	5,874	65,787	72,466	45,967	87,768	113,451	335,000
Total Capital Improvements		67,452	177,745	288,128	2,070,285	2,419,701	2,324,354	4,638,443
Total General Fund Appropriations		6,481,338	6,858,176	7,462,073	10,528,352	11,302,424	10,975,004	14,445,249

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed FY 17-18
Debt Service								
4430	Debt Service Payments	-	-	-	-	-	-	-
	Total Debt Service	-	-	-	-	-	-	-
Other Uses								
	Transfers Out							
	Auditors Adjustments			26,080	-	-	-	-
	Water & WWTP Operations	-	-	-	105,946	-	-	-
	Debt Service	424,056	29,190	-	175,884	460,102	450,996	373,902
	Water Conservation Program	-	-	30,000	-	-	-	-
	Water Operations	-	79,400	79,400	79,400	-	-	-
	Employee Benefits	100,000	100,000	650,000	500,000	500,000	500,000	500,000
	Equipment Fund	-	200,000	95,147	64,345	91,532	115,532	151,866
	Mobile Home Park Fund	-	-	-	-	8,630	-	-
	Gas Tax Fund	-	-	-	5,021	-	-	-
	MTC Grant Funds	-	4,448	12,107	-	-	-	-
	City Hall Fund	-	-	-	21,514	-	-	-
	Affordable Housing	-	-	-	220,000	-	-	-
	Police Grants	11,048	-	-	-	-	-	-
	Quality of Life Fund	-	-	-	-	-	-	-
	Total Other	535,104	413,038	892,734	1,172,109	1,060,264	1,066,528	1,025,768
	Total General Fund Uses	7,016,442	7,271,214	8,354,807	11,700,461	12,362,688	12,041,532	15,471,017

General Fund
CIP Project Summary

Project #	Description	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
-----------	-------------	-----------------	-----------------	-----------------	-----------------	-------------------------	-------------------------	--------------------------

Streets								
5402	Pavement Maintenance	-	-	28,579	627,813	957,750	573,605	2,675,000
5220	2nd Street Water Main	-	-	1,300	-	-	-	-
5440	Garnett Creek Bridge	-	-	-	-	5,000	5,000	-
5520-4915	Culvert Repair Grant Street	-	8,247	9,386	972,785	425,000	250,000	1,328,443
5522-4915	Culvert Repair at Napa River	-	-	1,300	-	-	-	-
5326-4905	GIS Survey	-	1,000	22,664	-	8,350	13,000	-
5523-4915	Road to Feige Tank	-	-	14,917	106,026	-	-	-
5544	Way Finding Signage	-	-	-	-	28,000	3,000	25,000
5545	Downtown Directory Signage	-	-	-	-	7,433	701	-
SUBTOTAL STREETS		-	23,606	78,146	1,706,624	1,431,533	845,306	4,028,443

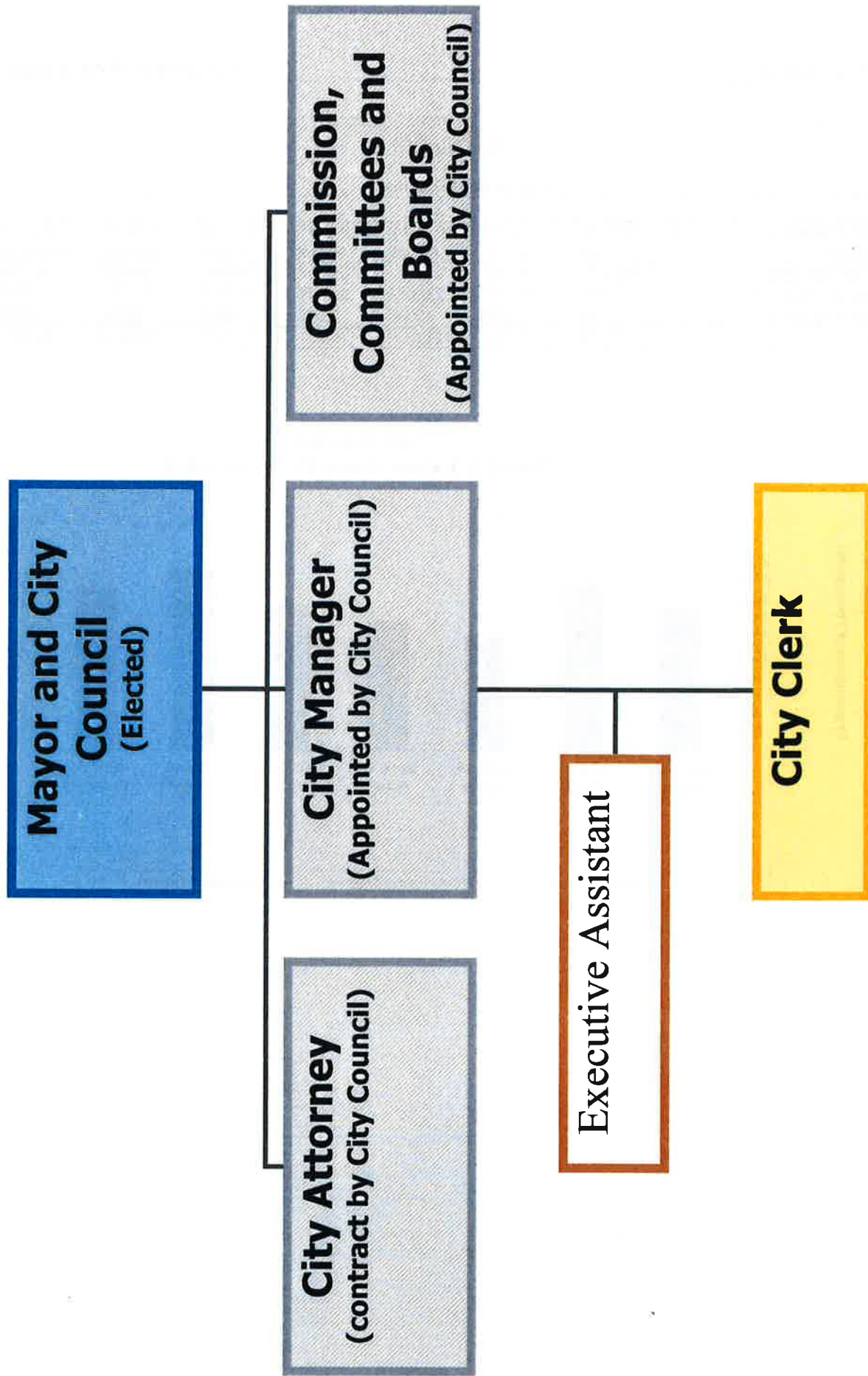
Parks								
5548	Community Garden Park	-	-	-	-	-	7,500	-
5549	Dog Park	-	-	-	-	-	7,500	-
	Pioneer Park Pedestrian Bridge	-	-	-	-	-	-	75,000
SUBTOTAL PARKS		-	4,974	-	-	-	15,000	75,000

Buildings & Facilities								
5503	Monhoff & Recreation Improvements	-	32,659	56,981	197,874	507,200	979,456	-
5408	PW Corp Yard	-	-	-	-	112,200	112,200	50,000
5451-4915	Community Pool Facility	61,578	20,434	23,156	-	70,000	38,911	50,000
5502	Facility Improvements Community Center & Sharpsteen	-	-	-	73,435	200,000	200,000	100,000
5507-4915	Facility Improvements - Police	-	30,285	41,209	-	-	-	-
5543	HVAC Unit - Fire Station	-	-	-	-	11,000	9,630	-
5525-4915	City Hall Fire System	-	-	10,714	-	-	-	-
5539	Demolition Classroom	-	-	-	46,385	-	-	-
5547	LED Conversion	-	-	-	-	-	10,400	-
5524-4915	Fuel Tank Removal	-	-	5,456	-	-	-	-
SUBTOTAL BUILDINGS & FACILITIES		61,578	83,378	137,516	317,694	900,400	1,350,597	200,000

Other Improvements								
5200-4915	Pioneer Cemetary	-	-	-	-	-	5,000	10,000
5512-4915	Boys and Girls Club	-	-	-	-	-	2,865	-
5521-4905	Fairway Path Extension	-	16,220	30,970	12,719	12,768	10,586	-
5530-4915	Access Facility & Sidewalk Improvements	-	-	34,738	33,248	75,000	75,000	75,000
5550-4915	Parking Lot - Affordable Housing	-	-	-	-	-	20,000	-
NEW	Little League - Restroom	-	-	-	-	-	-	250,000
5531-4402	Earthquake Improvements	-	-	6,758	-	-	-	-
SUBTOTAL OTHER		5,874	65,787	72,466	45,967	87,768	113,451	335,000

Total All General Fund Projects		67,452	177,745	288,128	2,070,285	2,419,701	2,324,354	4,638,443
--	--	---------------	----------------	----------------	------------------	------------------	------------------	------------------

This Page is Intentionally Left Blank

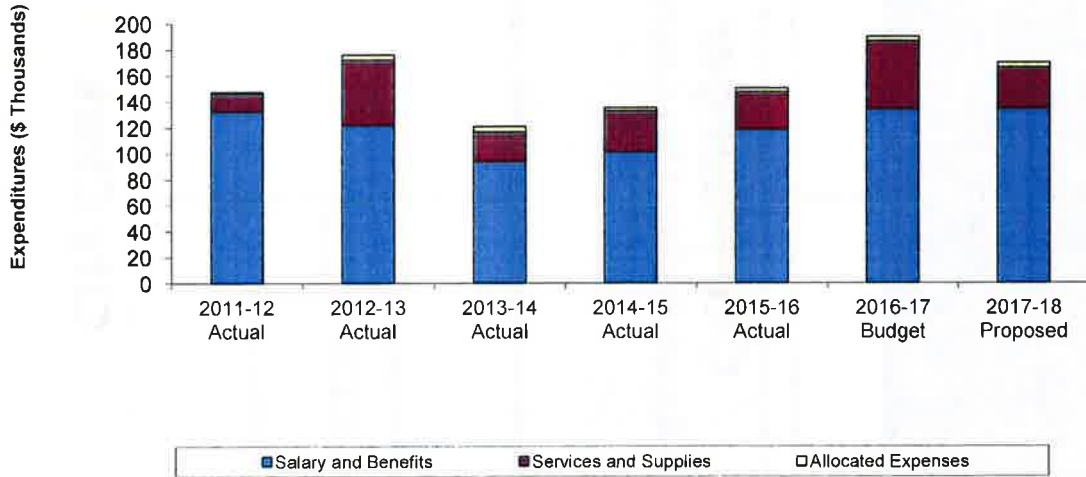


City of Calistoga Administration
 Staffing Chart
 FY 2017-2018

City Council
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	132,456	121,949	93,804	101,146	118,460	134,057	134,439
Services and Supplies	13,964	50,147	23,025	31,676	28,867	52,260	31,700
Allocated Expenses	1,118	3,956	4,218	2,589	3,044	3,602	3,658
TOTAL	147,538	176,052	121,047	135,411	150,371	189,919	169,797

City Council
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4303	FICA/MEDICARE	841	944	1,065	514	918	518	918
4308	ELECTED PART TIME SALARIES	11,900	12,000	12,000	12,000	12,000	12,000	12,000
4311	MEDICAL/DENTAL	26,079	25,650	23,572	35,113	37,579	35,079	37,399
4312	WORKERS COMP	562	607	701	727	688	688	688
4313	OTHER BENEFITS	197	1,695	3,795	195	195	195	195
SUBTOTAL		39,579	40,896	41,133	48,549	51,380	48,480	51,200
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	560	240	372	1,001	400	400	400
4410	ADVERTISING	1,222	2,737	3,626	3,962	2,500	3,000	3,800
4685	VICE MAYOR DUNSFORD	-	157	-	-	640	640	250
4666	COUNCILMEMBER KRAUS	52	-	-	-	640	640	250
4667	CNCLMBR/MAYOR CANNING	1,342	1,919	280	2,345	1,500	2,000	2,500
4673	COUNCILMEMBER BARNES COUNCILMEMBER LOPEZ-	1,140	63	160	160	640	640	250
4668	ORTEGA	593	1,658	160	2,828	640	1,440	2,500
4808	PROMOTION	430	-	-	-	-	-	-
SUBTOTAL		6,882	6,774	4,598	10,296	6,960	8,760	9,950
TOTAL PROGRAM BUDGET		46,461	47,670	45,731	58,845	58,340	57,240	61,150

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

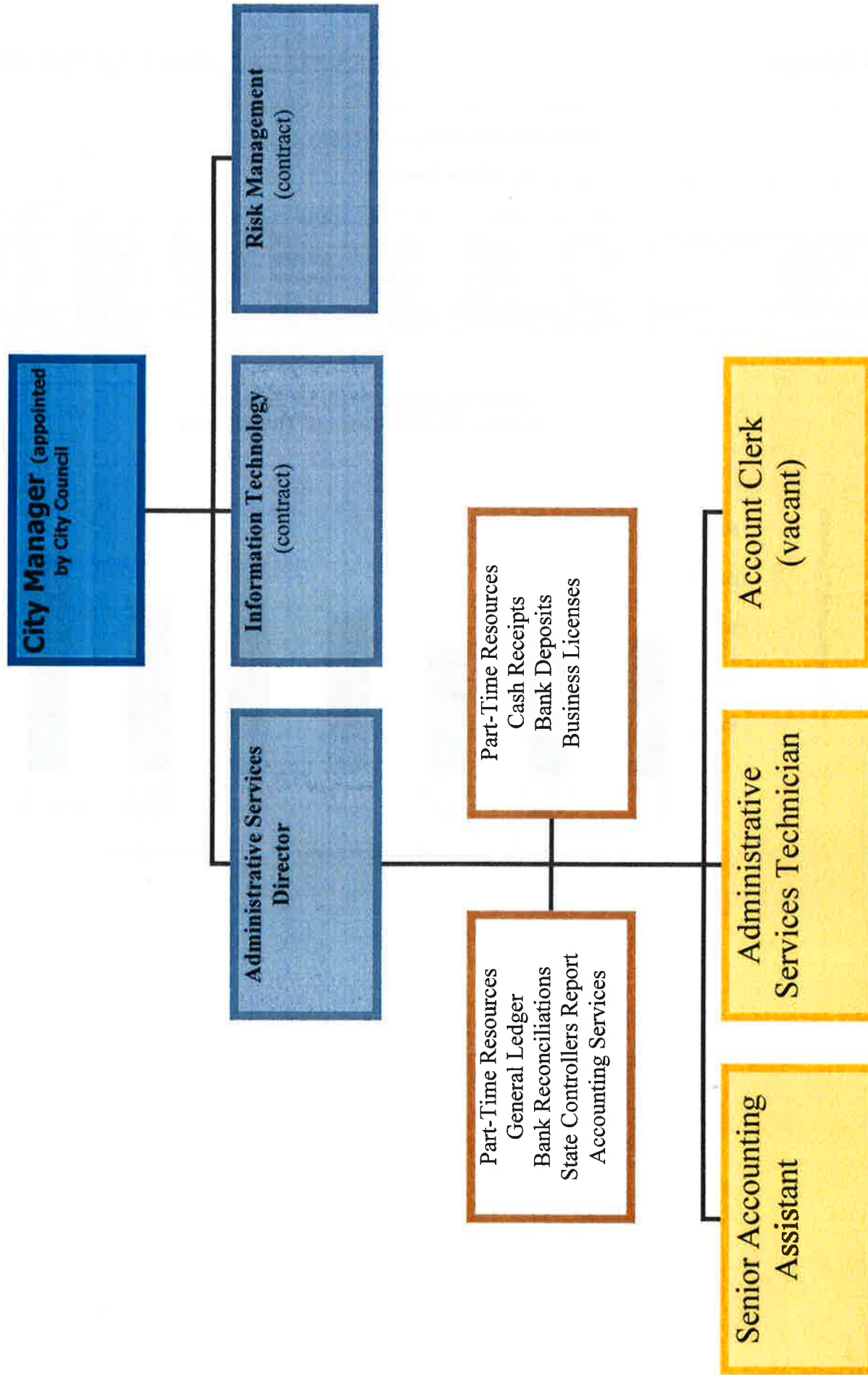
PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	55,029	34,692	42,301	49,783	58,440	58,440	61,390
4302	OVERTIME	-	-	-	66	-	-	-
4303	FICA/MEDICARE	4,122	2,680	3,262	3,808	5,901	5,901	4,751
4305	INCENTIVE PAY	-	-	1,440	1,440	720	1,440	720
4310	PERS	9,399	3,432	2,630	3,467	5,245	7,070	4,070
4311	MEDICAL/DENTAL	10,860	7,806	6,927	7,567	8,489	7,989	8,484
4312	WORKERS COMP	2,734	3,050	3,300	3,597	4,420	4,420	3,559
4313	OTHER BENEFITS	226	382	153	183	317	317	265
SUBTOTAL		82,370	52,908	60,013	69,911	83,532	85,577	83,239
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,460	4,044	4,789	2,921	3,000	3,000	3,000
4402	CONTRACT SERVICES	7,422	7,993	5,720	9,601	8,250	28,250	8,150
4405	TRAINING & MEETINGS	1,243	1,798	1,946	1,959	3,300	3,300	3,300
4410	ADVERTISING	1,094	700	1,748	1,569	1,000	1,000	3,000
4415	POSTAGE	617	881	437	638	900	900	1,000
4430	DUES & SUBSCRIPTIONS	113	225	359	595	250	250	300
4650	TRAINING & MEETINGS	425	460	791	1,106	1,000	1,000	1,000
4510	EQUIPMENT FUND RENTAL	3,956	4,218	2,589	3,044	3,602	3,602	3,658
SUBTOTAL		16,330	20,319	18,379	21,433	21,302	41,302	23,408
TOTAL PROGRAM BUDGET		98,700	73,227	78,392	91,344	104,834	126,879	106,647

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	272	150	11	182	500	500	200
4402	CONTRACT SERVICES	29,399	-	7,719	-	13,000	3,000	1,000
4410	ADVERTISING	1,140	-	3,032	-	15,000	2,000	300
4415	POSTAGE		-	526	-	100	100	-
4650	TRAINING & MEETINGS	80	-	-	-	200	200	500
SUBTOTAL		30,891	150	11,288	182	28,800	5,800	2,000
TOTAL PROGRAM BUDGET		30,891	150	11,288	182	28,800	5,800	2,000

This Page is Intentionally Left Blank

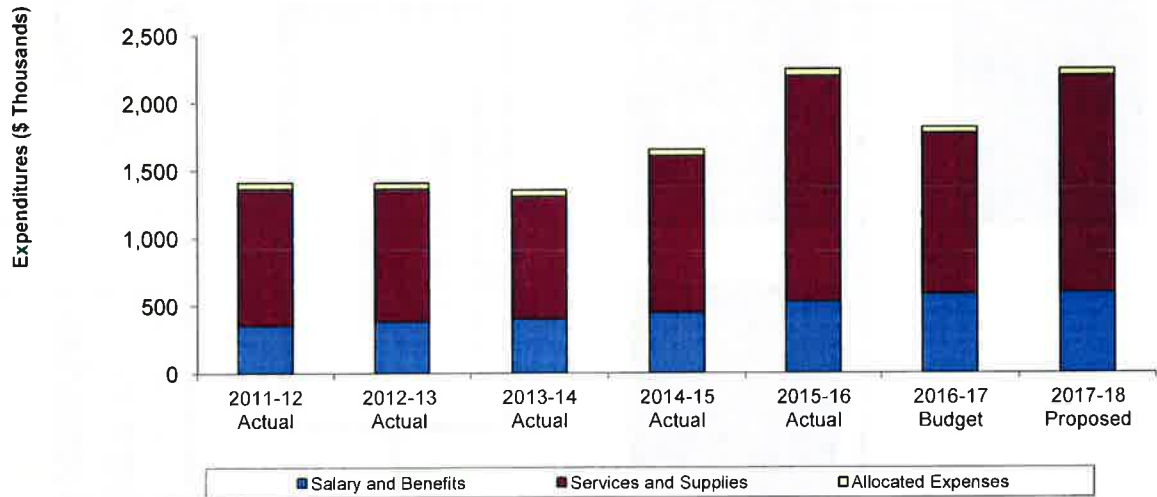


City of Calistoga Administrative Services Department
 Staffing Chart
 FY 2017-2018

Administrative Support Services
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	352,612	379,864	398,997	445,558	528,563	580,607	592,441
Services and Supplies	1,010,259	981,565	907,912	1,158,048	1,667,965	1,190,027	1,602,722
Allocated Expenses	46,451	44,564	45,615	47,382	49,944	44,676	50,223
TOTAL	1,409,322	1,405,993	1,352,524	1,650,988	2,246,472	1,815,310	2,245,386

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



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	88,130	86,540	102,937	125,533	127,460	134,460	134,258
4302	OVERTIME	-	-	-	66	-	-	-
4303	FICA/MEDICARE	5,884	6,030	6,952	8,456	10,205	10,205	10,495
4305	INCENTIVE PAY	-	1,288	5,000	-	-	-	-
4309	SPECIAL PAY	-	-	2,208	6,128	2,928	2,428	2,928
4310	PERS	15,780	15,007	18,475	15,604	9,312	12,812	9,476
4311	MEDICAL/DENTAL	8,039	7,404	7,347	11,244	17,533	17,533	17,861
4312	WORKERS COMP	4,268	4,706	5,670	6,160	7,644	7,644	7,861
4313	OTHER BENEFITS	310	310	366	452	429	429	553
4314	SHARE THE SAVINGS	3,600	3,720	5,040	3,240	-	1,440	-
4315	HOUSING ALLOWANCE	-	-	-	7,000	9,000	8,000	-
SUBTOTAL		126,011	125,775	153,995	183,883	184,511	194,951	183,432
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,370	148	442	596	1,000	500	-
4403	UTILITIES	1,982	1,896	2,059	1,980	2,500	2,500	2,500
4405	TRAINING & MEETINGS	168	61	46	913	750	750	1,200
4410	ADVERTISING	-	-	-	-	4,500	4,500	4,500
4415	POSTAGE	325	282	43	88	500	500	500
4430	DUES & SUBSCRIPTIONS	210	65	878	1,218	1,400	2,100	1,500
4650	TRAINING & MEETINGS	2,624	1,593	1,853	1,008	3,000	3,000	3,000
4510	EQUIP FUND RENTAL	5,367	5,612	5,140	5,846	7,051	7,051	6,966
SUBTOTAL		12,046	9,657	10,461	11,649	20,701	20,901	20,166
TOTAL PROGRAM BUDGET		138,057	135,432	164,456	195,532	205,212	215,852	203,598

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

SERVICES & SUPPLIES								
4402	City Attorney Special Legal Counsel & Litigation	233,245	134,802	365,312	235,486	200,000	200,000	230,000
4410		-	37,751	910	567,185	-	-	-
SUBTOTAL		233,245	172,553	366,222	802,671	200,000	200,000	230,000
TOTAL PROGRAM BUDGET		233,245	172,553	366,222	802,671	200,000	200,000	230,000

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	13,775	14,754	15,159	18,938	17,255	23,255	18,217
4303	FICA/MEDICARE	888	984	905	1,162	1,534	1,534	1,436
4305	INCENTIVE PAY	-	322	552	520	552	552	552
4310	PERS	2,803	3,185	3,660	3,065	1,424	1,424	1,351
4311	MEDICAL/DENTAL	114	110	110	968	2,374	2,374	2,344
4312	WORKERS COMP	653	716	886	943	1,149	1,149	1,075
4313	OTHER BENEFITS	46	52	53	55	54	54	72
4315	HOUSING ALLOWANCE		-	-	1,750	2,250	2,250	-
SUBTOTAL		18,279	20,123	21,325	27,401	26,592	32,592	25,047
SERVICES & SUPPLIES								
4402	Calistoga Chamber of Commerce - Visitors Bureau	302,000	300,000	325,000	333,125	344,793	342,793	355,826
SUBTOTAL		302,000	300,000	325,000	333,125	344,793	342,793	355,826
TOTAL PROGRAM BUDGET		320,279	320,123	346,325	360,526	371,385	375,385	380,873

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

Department: Support Services - Finance Department

Program: Finance

Account Code: 01-4108

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	114,321	116,051	116,738	128,587	136,482	136,482	144,091
4302	OVERTIME	-	129	65	141	-	-	-
4303	FICA/MEDICARE	9,070	9,611	9,636	10,674	11,707	11,707	13,353
4305	INCENTIVE PAY	900	3,390	2,690	3,361	4,312	4,312	4,740
4308	PART TIME SALARIES	7,145	7,350	8,068	9,604	24,723	11,723	25,724
4310	PERS	22,581	20,703	22,691	30,231	33,519	33,519	40,910
4311	MEDICAL/DENTAL	12,902	12,056	14,059	17,630	18,882	18,882	18,717
4312	WORKERS COMP	5,588	6,088	7,301	8,006	8,769	8,769	10,002
4313	OTHER BENEFITS	395	420	424	492	540	540	595
SUBTOTAL		172,902	175,798	181,672	208,726	238,934	225,934	258,132
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,832	5,702	3,833	4,497	5,697	5,697	4,840
4402	CONTRACT SERVICES							
	Accounting Services	13,871	22,142	20,712	21,623	18,175	18,175	19,775
	Business License System	2,933	-	-	-	-	-	-
	Revenue Enhancement							
	Program	19,215	-	-	-	-	-	-
4403	UTILITIES	1,982	1,896	2,059	1,964	2,100	2,100	2,100
4405	TRAINING & MEETINGS	1,495	731	870	21	1,325	1,325	1,325
4415	POSTAGE	3,375	2,747	2,816	2,708	3,000	3,000	4,000
4430	DUES & SUBSCRIPTIONS	395	358	758	968	1,000	1,000	990
4510	EQUIPMENT FUND RENTAL	8,085	8,106	7,773	8,777	9,615	9,615	10,311
SUBTOTAL		56,320	42,233	38,821	40,558	40,912	40,912	43,341
TOTAL PROGRAM BUDGET		229,222	218,031	220,493	249,284	279,846	266,846	301,473

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,794	4,031	3,240	3,405	3,726	3,726	3,875
4402	CONTRACT SERVICES	15,713	31,161	27,679	39,393	51,000	51,000	43,000
	NCTPA Support							
	LAFCO Support							
	Napa Cty - PropTax Collection							
	Other							
4414	AUDITING SERVICES	33,726	30,240	30,566	49,438	34,550	34,550	38,125
4415	POSTAGE	2,289	2,435	2,178	2,354	2,452	2,452	2,202
4417	FUEL & OIL	261	334	80	62	100	100	200
4430	DUES & SUBSCRIPTIONS	5,574	5,609	4,533	6,137	6,010	6,010	6,020
4431	FEES	2,935	4,825	4,643	6,129	6,800	6,800	6,000
4465	STAFF DEVELOPMENT		-	-		10,000	5,000	10,000
4466	STAFF CELEBRATION	2,183	1,697	1,180	2,509	3,500	7,500	5,600
4499	CONTINGENCY	3,520	1,600	18,954	540	15,000	15,000	296,074
4499	SEPARATION EXPENSES		-	-		50,000	46,000	50,000
4510	EQUIP. FUND RENTAL	31,112	31,897	34,469	35,321	28,010	28,010	32,946
	SUBTOTAL	102,107	113,829	127,522	145,288	211,148	206,148	494,042
TOTAL PROGRAM BUDGET		102,107	113,829	127,522	145,288	211,148	206,148	494,042

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

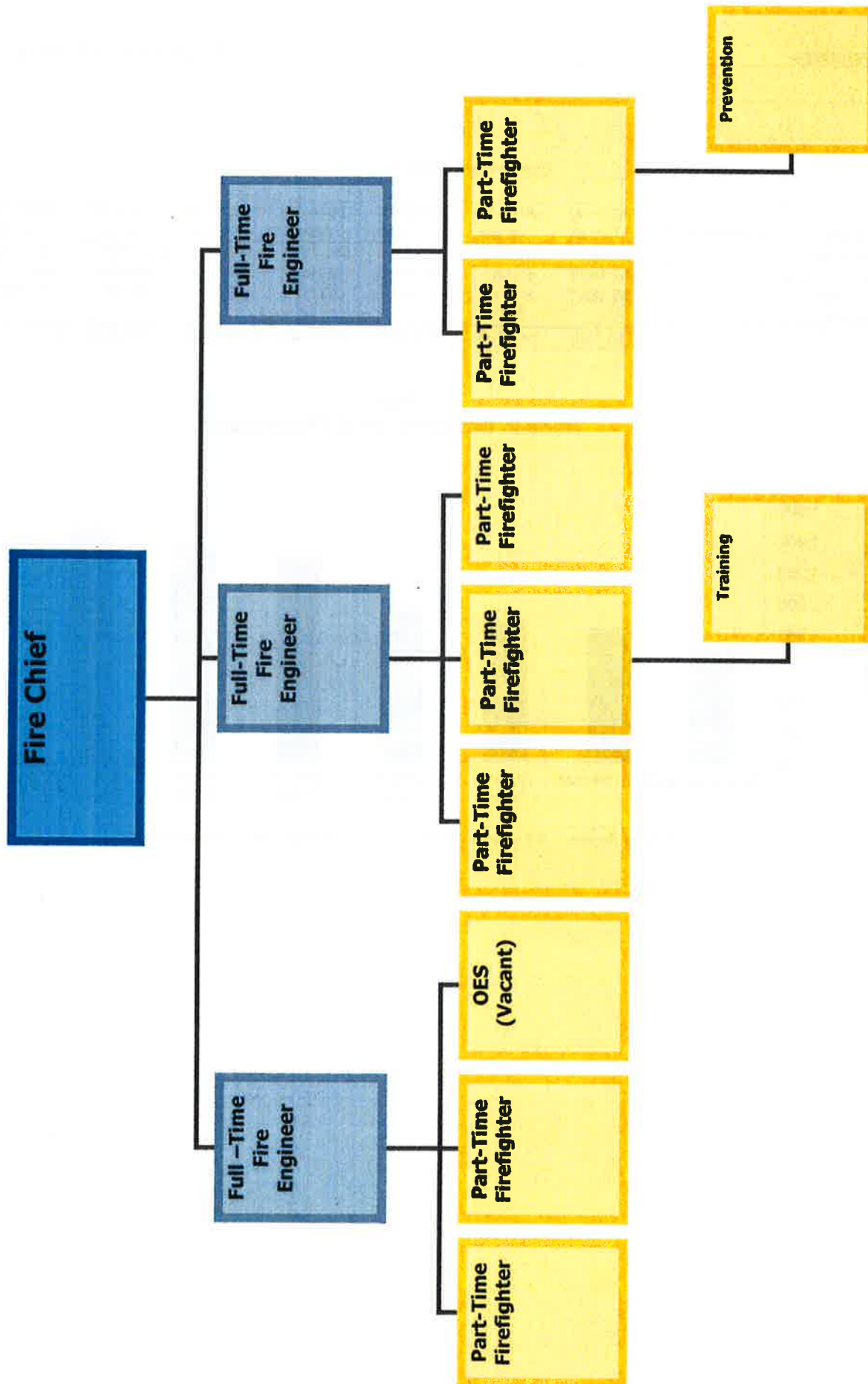
PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	24,012	25,498	26,125	31,406	30,903	36,903	32,977
4303	FICA/MEDICARE	1,667	1,840	1,773	2,155	2,644	2,644	2,637
4305	INCENTIVE PAY	-	832	1,090	1,193	3,664	1,534	1,500
4310	PERS	4,887	5,615	6,411	6,957	5,786	5,786	6,723
4311	MEDICAL/DENTAL	867	926	951	1,811	3,276	3,276	3,234
4312	WORKERS COMP	1,131	1,244	1,526	1,642	1,981	1,981	1,976
4313	OTHER BENEFITS	80	86	87	94	100	100	121
4315	HOUSING ALLOWANCE	-	-	-	1,750	-	2,000	-
SUBTOTAL		32,644	36,041	37,963	47,008	48,354	54,224	49,168
SERVICES & SUPPLIES								
4411	INSURANCE DEPOSITS & PREMIUMS							
	Liability Deposit	159,439	152,442	145,052	134,172	190,000	186,000	208,860
	Property Deposit	30,193	44,667	49,181	45,307	50,000	41,778	57,000
	Volunteer Insurance	662	696	711	737	750	750	775
	Public Employee Bond	908	908	913	913	915	915	935
	Workers Comp Adjustment	33,034	-	33,656	52,450	50,000	50,000	50,000
4435	Claims Reserve/Payments	-	36,947	804	8,872	75,000	50,000	75,000
SUBTOTAL		224,237	237,290	230,317	242,451	366,665	329,443	392,570
TOTAL PROGRAM BUDGET		256,881	273,331	268,280	289,459	415,019	383,667	441,738

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	20,509	28,691	36,310	43,829	46,475	52,475	48,912
4302	OVERTIME				33		-	-
4303	FICA/MEDICARE	1,382	2,100	2,535	3,066	2,880	3,880	4,448
4305	INCENTIVE PAY		562	1,272	1,240	912	1,412	912
4308	PART TIME SALARIES	-	770	-	-	8,320	-	8,320
4310	PERS	3,274	4,104	4,974	4,692	2,620	4,388	3,932
4311	MEDICAL/DENTAL	3,306	3,362	3,564	4,654	6,222	6,222	6,586
4312	WORKERS COMP	1,113	1,184	1,508	1,686	2,157	2,157	3,332
4313	OTHER BENEFITS	444	487	440	595	122	122	220
4315	HOUSING ALLOWANCE		-	-	1,750	2,250	2,250	-
SUBTOTAL		30,028	41,260	50,603	61,545	71,958	72,906	76,662
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5	11	1,518	845	400	400	350
4402	CONTRACT SERVICES	76,031	44,778	74,039	107,034	61,428	61,428	88,000
	Personnel Services Pre-Employment Check & Testing Preventative Medical CalPERS Medical Other (Unemployment claims) Classification & Comp Study		-					
4405	TRAINING & MEETINGS	710	391	1,114	1,353	1,000	1,000	1,000
4410	ADVERTISING	6,722	10,930	7,303	10,543	6,000	13,500	12,000
4415	POSTAGE	-	123	771	341	650	1,150	650
4424	HEALTH	12,706	21,732	22,342	22,051	17,028	17,028	15,000
SUBTOTAL		96,174	77,965	107,087	142,167	86,506	94,506	117,000
TOTAL PROGRAM BUDGET		126,202	119,225	157,690	203,712	158,464	167,412	193,662

This Page is Intentionally Left Blank

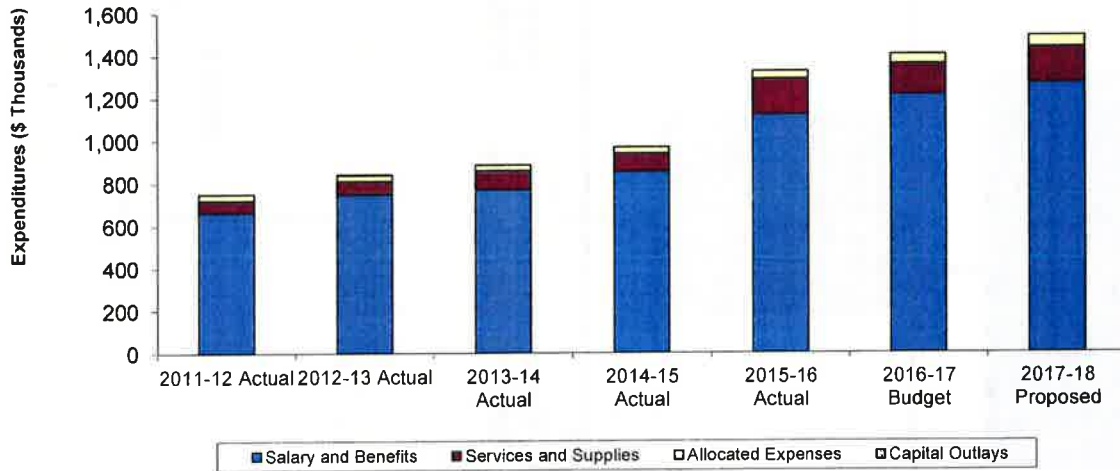


City of Calistoga Fire Department
 Staffing Chart
 FY 2017-2018

Fire
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	662,958	747,056	767,274	851,730	1,118,100	1,212,607	1,266,306
Services and Supplies	57,142	63,561	89,418	86,489	169,376	144,725	168,325
Allocated Expenses	30,035	27,419	27,911	30,177	35,944	45,277	53,545
Capital Outlays	-	3,960	-	-	-	-	-
TOTAL	750,135	841,996	884,603	968,396	1,323,420	1,402,609	1,488,176

Fire
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

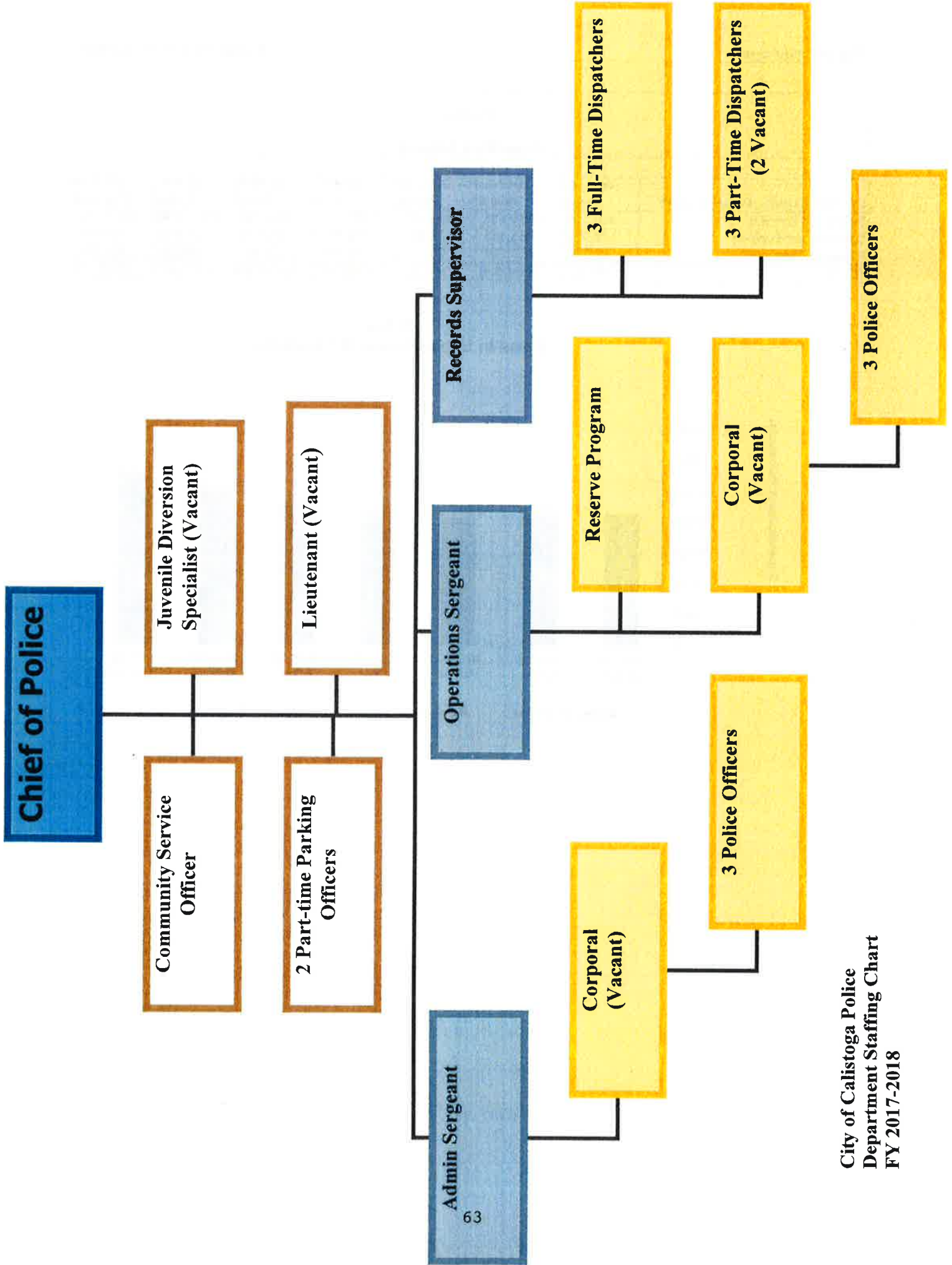
Department: Fire Services
 Program: Fire Operations
 Account Code: 01-4117

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	354,402	334,273	317,746	345,598	377,450	377,450	395,568
4302	OVERTIME	34,071	40,218	90,170	170,545	159,376	144,376	170,598
4303	FICA/MEDICARE	36,486	35,205	37,439	47,235	55,058	52,558	59,748
4308	PART TIME SALARIES	90,085	118,543	130,012	145,007	252,925	200,925	209,481
4309	SPECIAL PAY	7,964	7,829	5,054	6,527	18,159	11,159	5,373
4310	PERS	119,466	118,199	140,702	233,799	194,302	234,302	215,024
4311	MEDICAL/DENTAL	67,236	73,475	83,620	109,294	129,312	125,312	137,822
4312	WORKER'S COMP	18,988	20,961	27,195	37,090	44,854	41,854	44,752
4313	OTHER BENEFITS	1,504	1,544	1,525	1,857	2,072	2,072	2,138
SUBTOTAL		730,202	750,247	833,463	1,096,952	1,233,508	1,190,008	1,240,504
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	7,766	6,829	5,287	7,052	9,000	12,000	16,300
4402	CONTRACT SERVICES	12,430	35,418	30,800	34,552	35,575	35,575	46,775
4403	UTILITIES	13,405	13,554	14,412	15,022	12,600	12,600	14,000
4404	REPAIRS & MAINTENANCE	4,867	2,056	5,719	47,359	34,450	34,450	37,150
4405	TRAINING & MEETINGS	823	701	2,683	4,233	4,500	1,500	7,500
4408	UNIFORM ALLOWANCE	2,774	12,268	11,952	46,266	11,500	21,500	15,200
4415	POSTAGE	162	75	119	650	350	350	350
4417	FUEL & OIL	9,936	9,560	8,166	6,753	11,000	11,000	12,500
4420	MEDICAL SUPPLIES	2,066	3,523	4,205	3,271	5,000	7,400	7,800
4430	DUES & SUBSCRIPTIONS	175	220	-	-	250	250	250
4510	EQUIP FUND RENTAL	27,419	27,911	30,177	35,944	45,277	45,277	53,545
SUBTOTAL		81,823	112,115	113,520	201,102	169,502	181,902	211,370
TOTAL PROGRAM BUDGET		815,985	862,362	946,983	1,298,054	1,403,010	1,371,910	1,451,874
ESTIMATED PROGRAM REVENUES								
3243	Fire Services Reimbursements	221,376	310,027	387,167	620,258	380,000	440,000	420,000
TOTAL PROGRAM REVENUES		221,376	310,027	387,167	620,258	380,000	440,000	420,000
Net Program Subsidy by General Fund		594,609	552,335	559,816	677,796	1,023,010	931,910	1,031,874

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	10,253	10,172	11,094	12,219	13,315	13,315	14,400
4303	FICA/MEDICARE	773	808	859	969	1,031	1,031	1,114
4305	INCENTIVE PAY	-	68	90	90	165	165	165
4310	PERS	3,323	3,578	3,880	5,466	5,464	5,464	7,457
4311	MEDICAL/DENTAL	1,985	1,839	1,684	1,688	1,806	1,806	1,782
4312	WORKER'S COMP	486	529	626	677	772	772	835
4313	OTHER BENEFITS	34	33	34	39	46	46	49
SUBTOTAL		16,854	17,027	18,267	21,148	22,599	22,599	25,802
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	9,157	991	-	1,980	2,500	2,500	2,500
4402	CONTRACT SERVICES	-	4,223	2,941	2,238	3,000	3,000	3,000
4405	TRAINING & MEETINGS	-	-	205	-	5,000	2,600	5,000
SUBTOTAL		9,157	5,214	3,146	4,218	10,500	8,100	10,500
TOTAL PROGRAM BUDGET		26,011	22,241	21,413	25,366	33,099	30,699	36,302

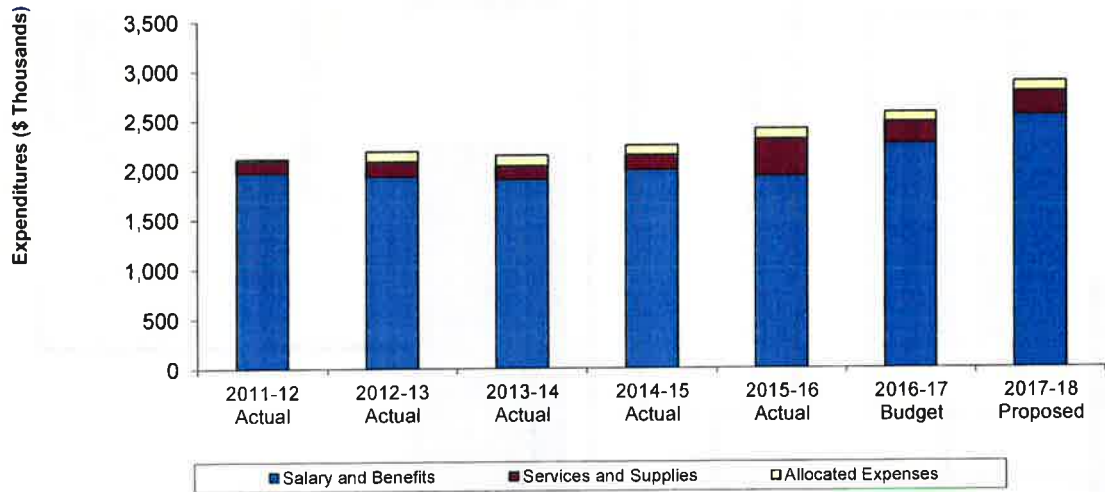


City of Calistoga Police
 Department Staffing Chart
 FY 2017-2018

Police
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	1,965,118	1,928,138	1,897,447	1,989,751	1,928,746	2,251,480	2,538,710
Services and Supplies	123,303	153,186	137,910	152,542	372,677	223,563	237,697
Allocated Expenses	22,999	102,702	106,150	97,688	105,906	95,030	102,372
TOTAL	2,111,420	2,184,026	2,141,507	2,239,981	2,407,329	2,570,073	2,878,779

Police
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

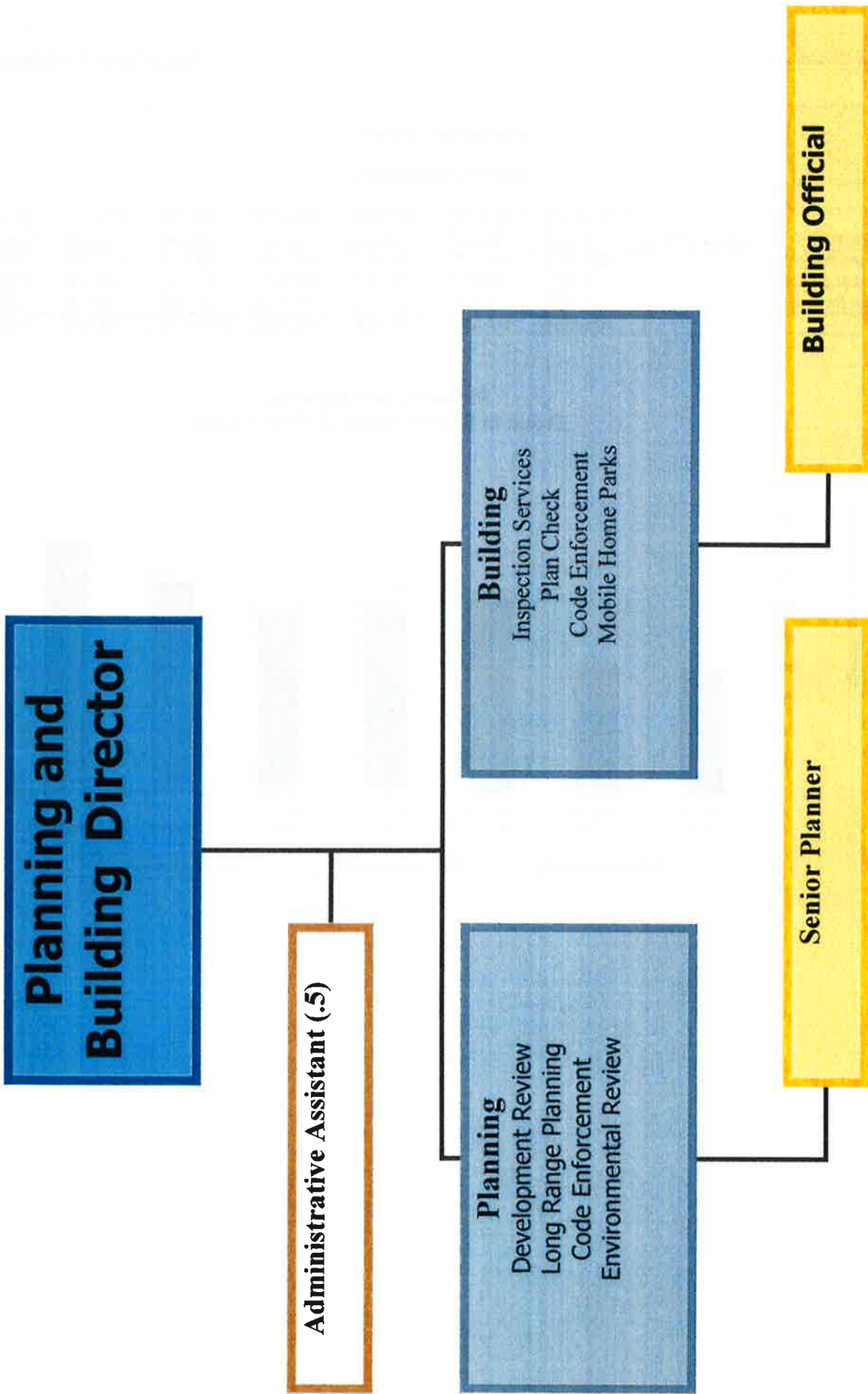
Department: Police Services
 Program: Police Operations
 Account Code: 01-4116

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	767,995	793,423	805,064	700,963	953,197	873,197	1,080,610
4302	OVERTIME	134,283	117,598	126,381	135,656	138,257	188,257	175,719
4303	FICA/MEDICARE	77,949	77,440	79,746	69,158	94,454	89,454	102,346
4308	PART TIME SALARIES	49,648	17,139	25,513	15,081	12,001	9,001	12,613
4309	SPECIAL PAY	94,647	103,089	102,134	83,353	126,868	86,868	68,914
4310	PERS	251,704	238,083	253,001	228,595	203,160	245,160	235,096
4311	MEDICAL/DENTAL	50,405	49,700	53,907	60,526	173,589	98,589	147,323
4312	WORKER'S COMP	44,085	49,141	57,743	69,089	71,937	71,937	76,659
4313	OTHER BENEFITS	2,893	2,833	2,739	2,606	4,013	4,013	4,129
SUBTOTAL		1,473,609	1,448,446	1,506,228	1,365,027	1,777,476	1,666,476	1,903,409
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	14,344	8,491	10,374	18,132	15,000	15,000	15,000
4402	CONTRACT SERVICES	67,755	58,301	67,964	299,465	125,000	125,000	128,044
4403	UTILITIES	16,722	16,680	17,606	19,464	14,000	14,000	14,000
4404	REPAIRS & MAINTENANCE	238	4,314	4,012	3,638	5,000	5,000	6,000
4405	TRAINING & MEETINGS	1,603	1,349	1,863	2,788	5,000	5,000	6,000
4408	UNIFORM ALLOWANCE	9,889	9,013	4,677	6,728	6,000	6,000	6,000
4409	TRAINING & SEMINARS: POST	6,092	5,346	12,321	5,981	12,000	12,000	15,000
4415	POSTAGE	981	878	819	855	1,200	1,200	1,200
4417	FUEL & OIL	22,584	22,132	19,514	7,876	23,000	13,000	20,000
4430	DUES & SUBSCRIPTIONS	300	600	640	1,116	1,400	1,400	990
4431	FEES - BOOKING	1,795	2,171	-	-	5,000	5,000	5,000
4461	K-9 PROGRAM	4,570	1,393	1,672	-	-	-	-
4650	TRAINING & MEETINGS	900	1,453	2,379	1,744	5,000	5,000	5,000
4510	EQUIP FUND RENTAL	102,702	106,150	97,688	105,906	95,030	95,030	102,372
SUBTOTAL		250,475	238,271	241,529	473,693	312,630	302,630	324,606
TOTAL PROGRAM BUDGET		1,724,084	1,686,717	1,747,757	1,838,720	2,090,106	1,969,106	2,228,015
ESTIMATED PROGRAM REVENUES								
41-3358	COPS Funding	100,000	91,928	120,848	100,000	100,000	100,000	100,000
3228/3256	Police Services	55,659	58,528	46,007	41,494	45,000	45,000	30,000
3210	POST Reimbursements	7,710	1,733	5,530	1,032	2,000	2,000	-
TOTAL PROGRAM REVENUES		163,369	152,189	172,385	142,526	147,000	147,000	130,000
Net Program Subsidy by General Fund		1,560,715	1,534,528	1,575,372	1,696,194	1,943,106	1,822,106	2,098,015

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	205,794	224,869	233,851	274,714	277,868	287,868	312,834
4302	OVERTIME	54,565	36,238	25,139	21,253	12,909	27,909	34,264
4303	FICA/MEDICARE	22,335	20,291	20,824	26,032	27,235	27,235	30,382
4308	PART TIME SALARIES	45,660	26,924	46,971	27,344	26,210	26,210	26,748
4309	SPECIAL PAY	26,277	28,312	29,958	30,335	41,938	26,938	23,302
4310	PERS	47,728	55,089	64,228	88,259	94,029	89,029	102,456
4311	MEDICAL/DENTAL	36,810	40,278	41,885	75,667	78,972	77,972	81,250
4312	WORKER'S COMP	14,343	16,110	19,756	18,942	20,566	20,566	22,757
4313	OTHER BENEFITS	1,017	890	911	1,173	1,277	1,277	1,308
SUBTOTAL		454,529	449,001	483,523	563,719	581,004	585,004	635,301
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,473	1,222	2,430	1,752	2,000	4,500	2,500
4404	REPAIRS & MAINTENANCE	29	4	522	247	3,000	2,000	3,000
4405	TRAINING & MEETINGS	669	2,039	1,901	1,727	3,000	3,000	3,000
4408	UNIFORM ALLOWANCE	1,316	991	1,766	179	1,500	1,000	2,000
4409	TRAINING & SEMINARS: POST	1,915	1,533	2,082	870	2,500	4,000	3,500
4415	POSTAGE	11	-	-	-	1,000	1,000	1,000
4430	DUES & SUBCRIPTIONS	-	-	-	125	463	463	463
SUBTOTAL		5,413	5,789	8,701	4,900	13,463	15,963	15,463
TOTAL PROGRAM BUDGET		459,942	454,790	492,224	568,619	594,467	600,967	650,764

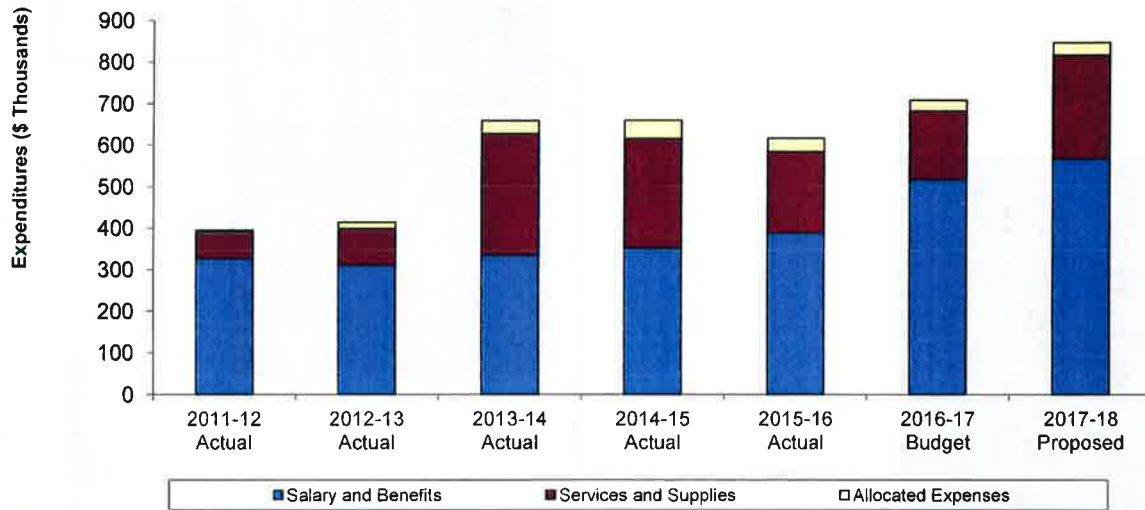


City of Calistoga Planning and Building Department
 Staffing Chart
 FY 2017-2018

Planning and Building
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	326,481	310,777	334,481	351,702	388,619	517,009	566,760
Services and Supplies	64,393	88,032	293,048	264,427	195,679	165,565	250,480
Allocated Expenses	4,335	15,722	31,725	44,413	32,315	26,046	29,747
TOTAL	395,209	414,531	659,254	660,542	616,613	708,620	846,987

Planning and Building
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

Department: Planning & Building
 Program: Planning Commission

Account Code: 01-4109

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	129	31	11	95	200	200	80
4402	CONTRACT SERVICES	1,460	1,650	1,020	1,360	2,400	2,400	1,800
4405	TRAINING & MEETINGS	-	-	-	80	160	160	160
4410	ADVERTISING	174	-	-	-	-	-	750
4443	COMMISSION STIPEND	3,900	3,150	3,450	2,950	5,000	5,000	3,375
SUBTOTAL		5,663	4,831	4,481	4,485	7,760	7,760	6,165
TOTAL PROGRAM BUDGET		5,663	4,831	4,481	4,485	7,760	7,760	6,165

Department: Planning & Building
 Program: Active Transportation Advisory Committee

Account Code: 01-4120

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

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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	-	-	-	-

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	151,365	165,752	172,515	186,447	194,390	192,390	188,865
4302	OVERTIME	-	-	-	169	-	-	-
4303	FICA/MEDICARE	11,292	12,466	13,006	14,109	15,009	15,009	14,586
4305	INCENTIVE PAY	-	288	600	1,106	1,800	1,800	1,800
4310	PERS	24,853	23,799	26,495	34,285	34,856	34,856	38,820
4311	MEDICAL/DENTAL	27,037	29,403	30,095	32,104	35,618	35,618	33,971
4312	WORKERS COMP	7,423	8,092	9,670	10,450	11,242	11,242	10,925
4313	OTHER BENEFITS	534	545	550	498	712	712	726
SUBTOTAL		222,504	240,345	252,931	279,168	293,627	291,627	289,693

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,240	1,005	725	564	1,250	1,250	1,900
4402	CONTRACT SERVICES	-	6,997	-	-	-	-	-
4403	UTILITIES	1,982	1,896	2,059	1,964	2,800	2,800	2,500
4405	TRAINING & MEETINGS	-	654	1,019	88	750	750	850
4410	ADVERTISING	663	5,028	1,588	615	1,000	1,000	-
4415	POSTAGE	1,241	1,024	1,139	1,262	2,000	2,000	1,500
4430	DUES & SUBSCRIPTIONS	-	712	726	756	750	750	800
4650	TRAINING & MEETINGS	-	896	1,109	1,393	1,425	1,425	1,375
4510	EQUIP FUND RENTAL	9,736	9,719	9,541	10,229	20,924	15,924	11,312
SUBTOTAL		15,442	27,931	17,906	16,871	30,899	25,899	20,237

TOTAL PROGRAM BUDGET	237,946	268,276	270,837	296,039	324,526	317,526	309,930
-----------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

ESTIMATED PROGRAM REVENUES								
3219	Other Licenses & Permits	4,542	13,723	5,400	4,051	5,500	5,500	5,500
3244	Planning Services	53,748	39,939	54,466	40,627	60,000	60,000	60,000
3261	Other Filing Fees	100	50	976	3,218	2,500	2,500	2,500
3299	CDBG Grant Adm Support (38)	-	1,123	1,644	-	-	-	-
3299	CDBG Reuse Loan Support (44)	-	-	-	-	-	-	24,595
3299	Mobile Home Park - Adm Support (27)	2,750	2,520	2,520	2,520	2,520	1,500	1,500
TOTAL PROGRAM REVENUES		61,140	57,355	65,006	50,416	70,520	69,500	94,095

Net Program Subsidy By General Fund	176,806	210,921	205,831	245,623	254,006	248,026	215,835
--	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

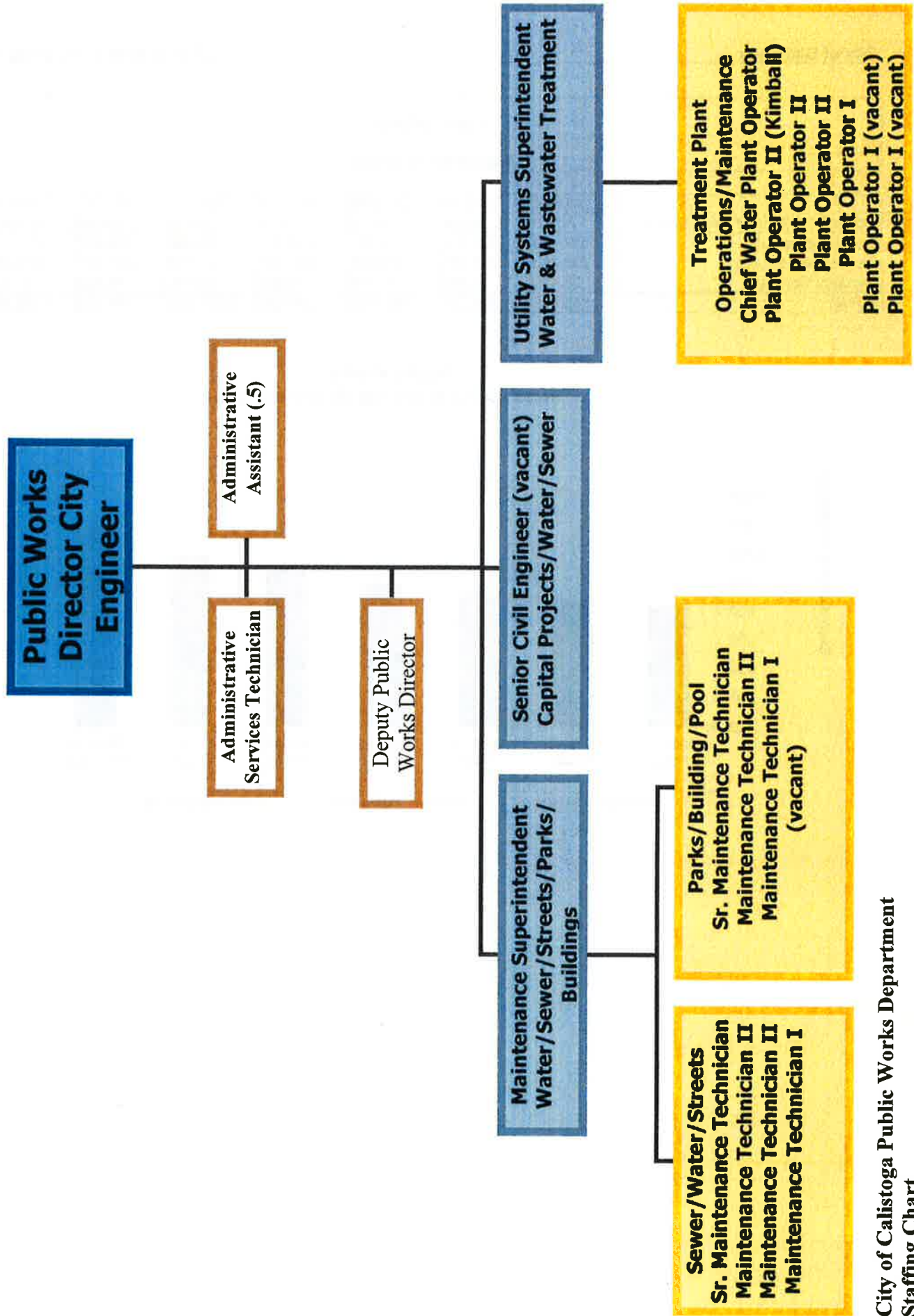
Department: Planning & Building
 Program: Building Services
 Account Code: 01-4125

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	59,627	64,741	67,094	72,432	174,632	149,632	189,335
4302	OVERTIME	-	-	-	56	-	-	-
4303	FICA/MEDICARE	4,456	4,870	5,057	5,478	13,405	11,405	14,530
4305	INCENTIVE PAY	-	-	-	169	600	600	600
4310	PERS	10,151	9,981	11,147	14,574	21,810	24,810	24,937
4311	MEDICAL/DENTAL	10,896	11,160	11,479	12,554	38,648	28,648	36,075
4312	WORKERS COMP	2,907	3,167	3,774	4,073	10,041	9,541	10,883
4313	OTHER BENEFITS	236	217	220	115	746	746	707
SUBTOTAL		88,273	94,136	98,771	109,451	259,882	225,382	277,067

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	116	140	1,539	4,990	4,845	4,845	4,450
4402	CONTRACT SERVICES	76,175	268,630	249,753	179,125	40,000	140,000	226,780
4405	TRAINING & MEETINGS	-	-	-	119	-	695	2,600
4408	UNIFORM ALLOWANCE	-	-	-	-	-	-	500
4417	FUEL & OIL	372	277	289	318	300	300	300
4430	DUES & SUBSCRIPTIONS	-	-	-	-	215	490	760
4510	EQUIP RENTAL FUND	5,986	22,006	34,872	22,086	10,122	10,122	18,435
SUBTOTAL		82,649	291,053	286,453	206,638	55,482	156,452	253,825
TOTAL PROGRAM BUDGET		170,922	385,189	385,224	316,089	315,364	381,834	530,892

ESTIMATED PROGRAM REVENUES								
3212	Building Permit Fees	83,439	147,902	110,024	121,605	123,420	149,417	186,711
3244 * 3282-0001	Building Inspection Fees	-	212,178	10,821	7,552	-	-	140,000
3263	Plan Check Fees	71,724	97,592	88,452	107,680	92,566	235,178	140,078
3299	Mobile Home Park Inspections (27)	8,250	6,465	5,000	5,020	6,625	5,600	6,000
TOTAL PROGRAM REVENUES		163,413	464,137	214,297	241,857	222,611	390,195	472,789

Net Program Subsidy By General Fund		7,509	(78,948)	170,927	74,232	92,753	(8,361)	58,103
--	--	--------------	-----------------	----------------	---------------	---------------	----------------	---------------

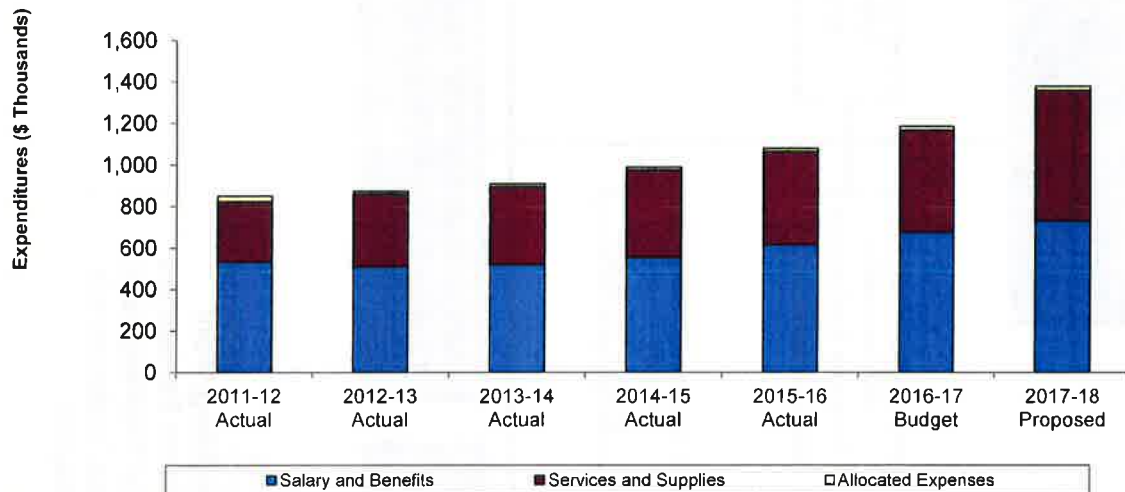


City of Calistoga Public Works Department
Staffing Chart
FY 2017-2018

Public Works
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	532,439	509,372	519,167	554,856	615,562	674,947	731,359
Services and Supplies	289,499	350,481	374,548	419,031	447,159	490,461	625,965
Allocated Expenses	28,451	12,386	14,158	14,533	15,855	19,522	21,061
TOTAL	850,389	872,239	907,873	988,420	1,078,576	1,184,930	1,378,385

Public Works
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	56,722	53,954	55,932	61,476	87,742	71,742	78,087
4302	OVERTIME	-	-	-	19	-	-	-
4303	FICA/MEDICARE	4,171	4,011	4,195	4,607	6,327	5,327	6,029
4309	INCENTIVE PAY	-	-	60	408	720	720	720
4310	PERS	9,414	8,539	9,531	13,281	14,613	14,613	18,180
4311	MEDICAL/DENTAL	6,161	8,458	8,275	9,261	14,013	11,013	12,042
4312	WORKERS COMP	2,502	2,753	3,320	3,619	4,739	4,739	4,516
4313	OTHER BENEFITS	154	178	181	209	322	322	279
SUBTOTAL		79,124	77,893	81,494	92,880	128,476	108,476	119,853
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,404	2,679	3,019	6,829	3,200	3,383	3,800
4402	CONTRACT SERVICES	8,739	8,188	30,711	31,968	42,025	38,739	72,445
4403	UTILITIES	8,275	8,097	8,078	7,270	8,500	7,462	8,000
4404	REPAIRS & MAINTENANCE	-	-	-	220	500	-	250
4405	TRAINING & MEETINGS	201	375	268	776	1,100	181	1,100
4410	ADVERTISING	-	28	291	69	300	-	300
4415	POSTAGE	1,010	1,111	914	1,342	1,300	960	1,100
4417	FUEL & OIL	244	137	236	196	250	125	250
4424	HEALTH & SAFETY	163	101	208	160	300	250	300
4430	DUES & SUBSCRIPTIONS	264	290	492	727	845	2,006	1,895
4431	FEES	16,367	2,965	431	431	250	150	150
4650	TRAINING & MEETINGS	304	360	110	-	2,000	-	2,000
4510	EQUIP FUND RENTAL	4,060	4,365	4,881	5,365	6,808	6,808	7,403
SUBTOTAL		44,095	28,696	49,639	55,353	67,378	60,064	98,993
TOTAL PROGRAM BUDGET		123,219	106,589	131,133	148,233	195,854	168,540	218,846
ESTIMATED PROGRAM REVENUES								
3219	Encroachment Permits	4,334	13,723	25,244	25,730	15,000	15,000	15,000
3245	Public Works Services	40,372	32,650	38,721	53,118	30,000	30,000	30,000
TOTAL PROGRAM REVENUES		44,706	46,373	63,965	78,848	45,000	45,000	45,000
Net Program Subsidy By General Fund		78,513	60,216	67,168	69,385	150,854	123,540	173,846

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	68,598	93,049	111,135	98,941	142,203	107,203	105,560
4302	OVERTIME	5,012	7,167	6,202	4,849	4,911	6,411	4,682
4303	FICA/MEDICARE	5,805	8,125	9,263	8,284	12,686	9,186	9,013
4309	SPECIAL PAY	4,082	4,186	5,754	6,117	8,334	7,334	7,574
4310	PERS	12,439	18,707	23,176	26,204	38,240	33,240	30,723
4311	MEDICAL/DENTAL	15,053	21,112	24,481	20,202	39,091	19,091	26,607
4312	WORKERS COMP	3,998	4,713	6,509	7,850	9,502	9,502	6,751
4313	OTHER BENEFITS	255	355	388	391	620	620	426
SUBTOTAL		115,242	161,051	186,908	172,838	255,587	192,587	191,336
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	14,515	10,997	12,968	16,311	15,200	10,165	15,200
4402	CONTRACT SERVICES	33,984	34,327	44,168	43,280	49,025	55,285	73,225
	Tree Maintenance Prog						-	
	Refuse Services						-	
4404	REPAIRS & MAINTENANCE	3,987	3,025	1,389	630	26,000	5,771	28,000
4405	TRAINING & MEETINGS	458	1,431	681	296	1,000	200	1,000
4408	UNIFORM ALLOWANCE	501	519	714	1,774	1,900	813	1,900
4417	FUEL & OIL	6,824	8,332	6,998	6,794	7,000	6,615	7,000
4424	HEALTH & SAFETY	401	224	139	210	1,000	700	1,000
4426	WEED & PEST CONTROL	1,593	3,573	8,192	-	-	-	-
4431	FEES	-	-	-	63	-	-	-
4650	TRAINING & MEETINGS	38	-	175	-	600	-	600
4510	EQUIP FUND RENTAL	8,326	9,793	9,652	10,490	12,714	12,714	13,658
SUBTOTAL		70,627	72,221	85,076	79,848	114,439	92,263	141,583
TOTAL PROGRAM BUDGET		185,869	233,272	271,984	252,686	370,026	284,850	332,919

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	83,867	76,972	79,260	91,183	99,212	99,212	104,479
4302	OVERTIME	1,394	2,855	873	1,706	2,115	2,115	3,102
4303	FICA/MEDICARE	6,508	6,252	6,250	7,255	7,144	7,144	8,560
4309	SPECIAL PAY	958	2,940	2,067	2,786	3,565	3,565	4,313
4310	PERS	15,479	15,001	17,042	24,910	23,983	23,983	32,821
4311	MEDICAL/DENTAL	6,517	6,970	6,943	8,768	7,598	7,598	10,254
4312	WORKERS COMP	3,811	4,116	4,806	5,063	5,351	5,351	6,412
4313	OTHER BENEFITS	320	283	279	330	342	342	415
SUBTOTAL		118,854	115,389	117,520	142,001	149,310	149,310	170,356
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,038	6,357	16,812	10,406	10,000	10,000	10,400
4402	CONTRACT SERVICES	15,556	13,425	18,603	27,663	27,300	24,916	26,800
4403	UTILITIES	5,399	4,536	4,690	4,491	5,000	4,880	5,075
4404	REPAIRS & MAINTENANCE	6,693	3,105	7,861	7,055	5,000	8,167	5,000
4405	TRAINING & MEETINGS	150	-	-	150	300	-	300
4406	UNIFORM COSTS	518	569	858	894	1,100	1,033	1,100
4417	FUEL & OIL	1,638	1,504	1,348	1,152	1,100	1,364	1,425
4424	HEALTH & SAFETY	1,100	643	140	210	550	550	550
4426	WEED & PEST CONTROL	-	3,573	4,112	-	-	-	-
4503	WATER	34,229	25,607	22,644	20,609	21,000	25,768	30,000
SUBTOTAL		69,321	59,319	77,068	72,630	71,350	76,678	80,650
TOTAL PROGRAM BUDGET		188,175	174,708	194,588	214,631	220,660	225,988	251,006

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	16,546	14,554	15,434	24,101	29,815	29,815	32,059
4302	OVERTIME	55	133	216	46	75	75	202
4303	FICA/MEDICARE	1,235	1,156	1,206	1,858	1,467	1,467	2,528
4309	SPECIAL PAY	145	441	159	578	791	791	789
4310	PERS	2,282	1,646	1,815	4,431	2,286	3,986	6,848
4311	MEDICAL/DENTAL	175	1,092	918	2,730	1,175	1,175	3,853
4312	WORKERS COMP	706	768	909	973	1,099	1,099	1,894
4313	OTHER BENEFITS	40	47	47	78	66	66	108
SUBTOTAL		21,184	19,837	20,704	34,795	36,774	38,474	48,281
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,574	709	2,698	1,473	2,900	2,900	2,900
4402	CONTRACT SERVICES	1,405	-	8	-	-	-	-
SUBTOTAL		2,979	709	2,706	1,473	2,900	2,900	2,900
TOTAL PROGRAM BUDGET		24,163	20,546	23,410	36,268	39,674	41,374	51,181

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

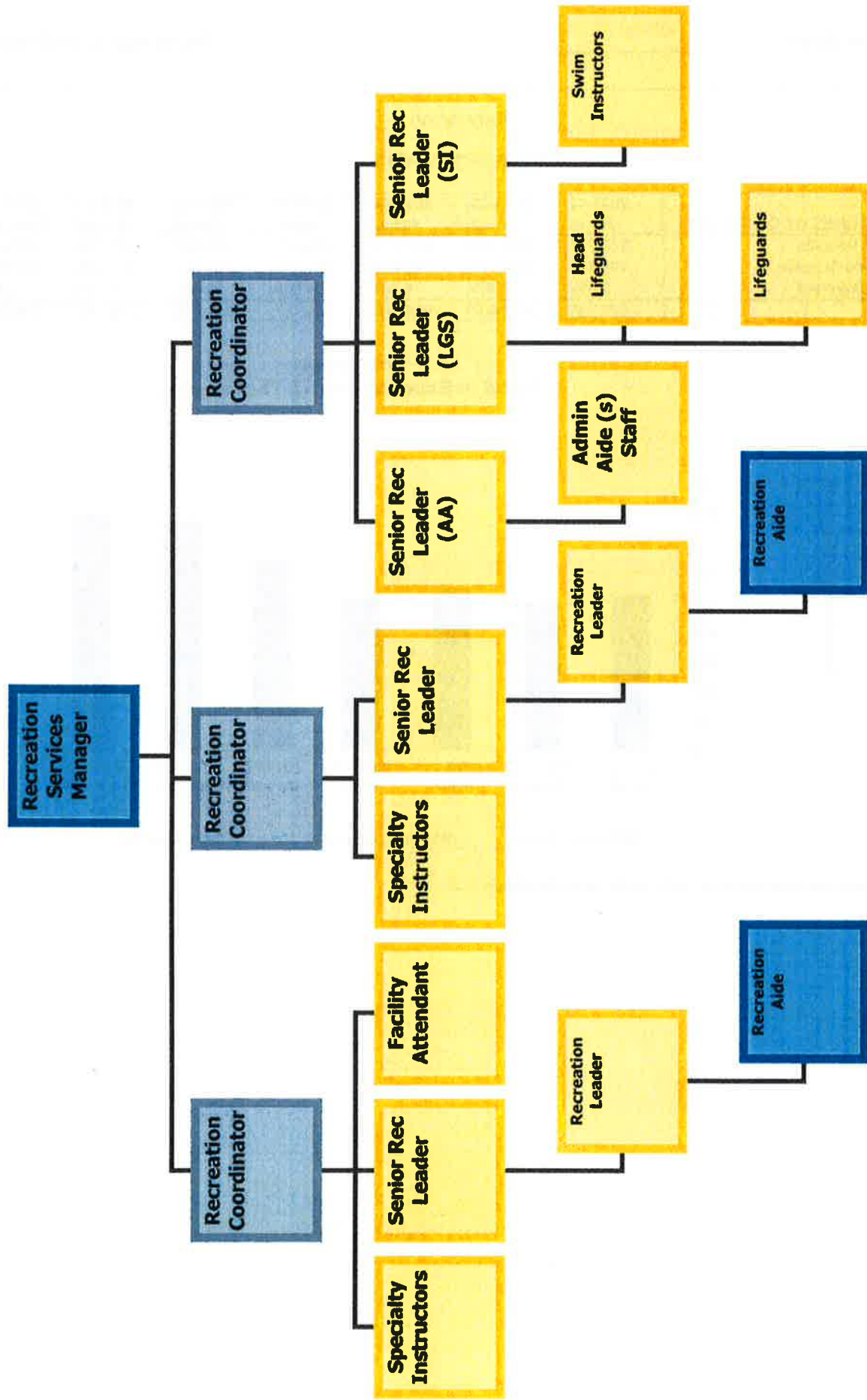
Department: Public Works
 Program: Pool Facility Maintenance
 Account Code: 01-4126

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	27,719	9,018	8,185	8,829	9,378	9,378	9,895
4302	OVERTIME	1,731	298	114	297	330	330	378
4303	FICA/MEDICARE	2,459	622	624	689	743	743	800
4308	PART-TIME SALARIES							
4309	INCENTIVE PAY	-	-	-	28	-	-	181
4310	PERS	5,268	1,723	1,946	2,691	2,819	2,819	3,446
4311	MEDICAL/DENTAL	9,706	1,308	1,345	1,349	1,440	1,440	1,426
4312	WORKERS COMP	1,703	1,507	1,044	513	556	556	599
4313	OTHER BENEFITS	112	43	31	35	38	38	44
SUBTOTAL		48,698	14,519	13,289	14,431	15,304	15,304	16,769
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	22,231	32,289	18,263	12,775	27,200	17,200	27,200
4402	CONTRACT SERVICES	17,148	35,651	41,151	38,997	41,145	38,703	43,150
4403	UTILITIES	36,424	36,745	49,233	41,956	47,500	45,498	47,500
4404	REPAIR & MAINTENANCE	9,934	8,469	8,315	13,859	13,000	10,000	13,000
4431	FEES	828	844	844	844	2,150	2,150	1,500
4503	WATER/WASTEWATER	12,454	31,911	16,547	10,326	17,000	9,100	9,500
SUBTOTAL		99,019	145,909	134,353	118,757	147,995	122,651	141,850
TOTAL PROGRAM BUDGET		147,717	160,428	147,642	133,188	163,299	137,955	158,619

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	91,362	90,843	93,558	104,766	110,308	113,308	115,312
4302	OVERTIME	1,856	2,237	1,129	1,741	2,179	2,179	2,921
4303	FICA/MEDICARE	7,151	7,364	7,429	8,313	8,080	10,080	9,432
4308	PART-TIME WAGES	-	-	360	-	-	-	-
4309	SPECIAL PAY	958	2,920	2,067	2,717	4,645	3,645	5,056
4310	PERS	16,733	17,528	20,049	28,459	27,644	27,644	36,780
4311	MEDICAL/DENTAL	3,673	4,665	4,545	6,361	4,990	7,490	7,733
4312	WORKERS COMP	4,189	4,592	5,479	5,880	6,052	6,052	7,064
4313	OTHER BENEFITS	348	329	325	380	398	398	466
SUBTOTAL		126,270	130,478	134,941	158,617	164,296	170,796	184,764
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	10,237	13,142	15,667	17,828	18,900	18,900	18,725
4402	CONTRACT SERVICES	30,457	31,259	34,663	82,830	103,750	98,721	119,325
4403	UTILITIES	3,567	3,447	3,410	3,352	4,900	4,630	4,900
4404	REPAIRS & MAINTENANCE	3,209	6,773	4,957	8,473	7,350	9,793	9,250
4405	TRAINING & MEETINGS	27	93	132	67	200	-	200
4408	UNIFORM ALLOWANCE	523	675	939	852	1,100	875	1,100
4413	TAX AND LICENSE	-	-	-	-	50	50	50
4417	FUEL & OIL	9,789	8,074	7,449	5,553	7,500	4,458	7,500
4424	HEALTH & SAFETY	1,585	1,198	280	210	1,500	300	1,500
4426	WEED & PEST CONTROL	-	200	500	-	-	-	-
4431	FEES	472	472	1,052	-	1,000	1,000	500
4503	WATER/WASTEWATER	16,960	16,519	15,673	15,788	19,800	16,700	18,000
SUBTOTAL		76,826	81,852	84,722	134,953	166,050	155,427	181,050
TOTAL PROGRAM BUDGET		203,096	212,330	219,663	293,570	330,346	326,223	365,814

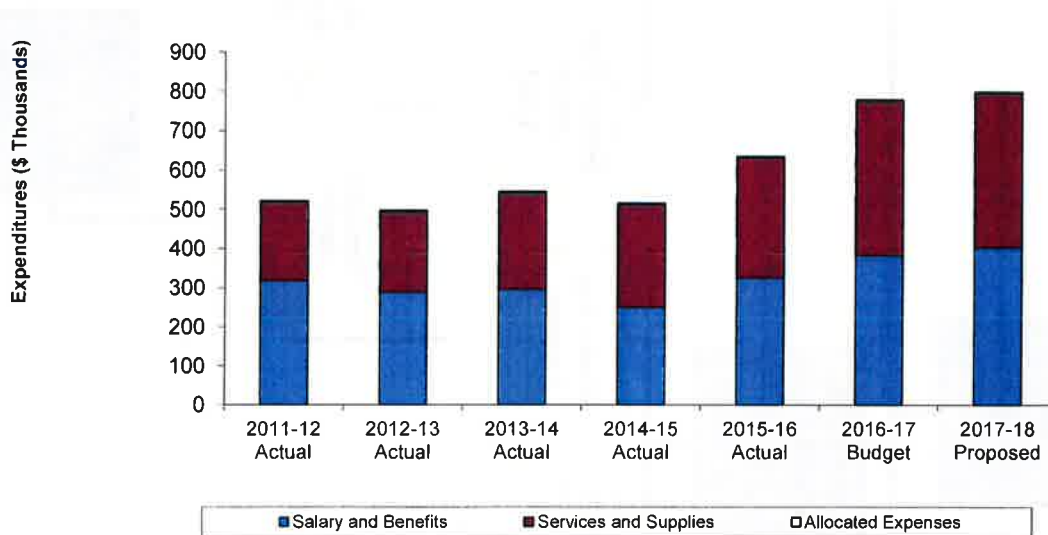


City of Calistoga Recreation Services Department
 Staffing Chart
 FY 2017-2018

Recreation
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	317,718	288,361	294,772	249,922	325,691	382,440	403,240
Services and Supplies	199,824	204,677	245,826	261,767	304,799	391,338	390,988
Allocated Expenses	3,692	4,369	4,291	4,068	4,786	5,411	5,068
TOTAL	521,234	497,407	544,889	515,757	635,276	779,189	799,296

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 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

SERVICES & SUPPLIES								
4479	The Family Center	10,000	10,000	10,000	7,500	10,000	13,000	10,000
	The Family Center- Senior Needs		20,000	15,000	15,000	20,000	27,500	20,000
	The Family Center- Immigration Assistance			-	-	-	-	30,000
4446	One Napa Valley Initiative	-	3,333	3,333	3,334	3,333	3,333	3,333
4447	Fairgrounds In-Kind Parade	-		7,500	7,500	7,500	7,500	7,500
4450	Legal Aide (Seniors and Immigrants)		-	30,000	10,847	35,000	35,000	5,000
Community Enrichment Grants						29,500	3,900	30,000
4462	Rotary Club		-	-	-	-	-	-
4459	Every 15 Minutes			-			900	-
4474	Hispanic Festival			5,000				
4464	Wine Country Animal Lovers		8,000					
4481	Calistoga Tree Coalition							
4482	Calistoga Art Center	1,500	750	750	5,618		6,000	
4483	Calistoga Cares	750	500	1,750	750		1,000	
4467	Community Christmas Bazaar		750		1,500		1,500	
4495	Calistoga Pet Clinic				2,500			
4485	Calistoga After School			2,500	2,500			
4496	Sorpotomists International						1,000	
4551	Hearts & Hands						10,000	
4552	Rianda House						2,100	
4487	Calistoga Boys & Girls Club	1,550		4,000			4,000	
Subtotal Community Enrichment Grants		3,800	10,000	14,000	12,868	29,500	30,400	30,000
TOTAL PROGRAM BUDGET		13,800	43,333	79,833	57,049	105,333	116,733	105,833

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	27,081	28,133	22,592	28,790	31,560	26,560	44,209
4302	OVERTIME	198	-	9	-	-	-	-
4303	FICA/MEDICARE	3,143	3,743	3,003	2,951	4,394	4,394	3,979
4305	INCENTIVE PAY	-	-	525	525	-	-	-
4308	PART TIME SALARIES	15,145	19,973	14,671	8,356	16,823	16,823	7,800
4309	SPECIAL PAY	-	774	44	-	-	-	-
4310	PERS	5,512	6,074	3,838	2,111	2,241	3,241	3,408
4311	MEDICAL/DENTAL	6,949	2,984	1,509	1,309	194	2,694	6,804
4312	WORKERS COMP	2,021	2,197	2,616	2,957	3,291	3,291	2,980
4313	OTHER BENEFITS	122	134	92	124	563	563	554
SUBTOTAL		60,171	64,012	48,899	47,123	59,066	57,566	69,734
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,531	5,664	6,048	3,452	7,000	7,000	7,250
4402	CONTRACT SERVICES	32,798	36,320	26,293	48,357	51,000	51,000	47,000
4403	UTILITIES	6,926	7,509	6,684	8,683	9,000	9,000	9,000
4404	REPAIRS & MAINTENANCE	258	24	-	-	1,000	1,000	1,000
4405	TRAINING & MEETINGS	309	590	263	-	500	500	1,500
4408	UNIFORM ALLOWANCE	-	28	85	-	350	350	350
4410	ADVERTISING	1,379	2,253	2,676	4,555	4,000	4,000	7,000
4415	POSTAGE	380	282	221	148	10,000	10,000	400
4417	FUEL & OIL	493	622	214	-	500	500	500
4430	DUES & SUBSCRIPTIONS	825	695	713	72	1,000	1,000	1,050
4432	RENTS	-	-	2,400	8,882	9,600	9,600	9,600
4510	EQUIP FUND RENTAL	4,369	4,291	4,068	4,786	5,411	5,411	5,068
SUBTOTAL		50,268	58,287	49,665	78,935	99,361	99,361	89,718
TOTAL PROGRAM BUDGET		110,439	122,299	98,564	126,058	158,427	156,927	159,452
ESTIMATED PROGRAM REVENUES								
3284	Recreation Program Fees	2,986	3,361	8,670	3,800	2,000	2,000	-
Transfer In	Donations	3,948	8,000	7,826	6,000	6,000	6,000	12,000
TOTAL PROGRAM REVENUES		6,934	11,361	6,100	9,800	8,000	8,000	12,000
Net Program Subsidy By General Fund		103,505	110,938	92,464	116,258	150,427	148,927	147,452

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	15,475	16,055	12,910	16,451	18,035	14,535	29,118
4303	FICA/MEDICARE	2,430	2,437	2,119	1,824	3,002	3,002	2,824
4308	PART TIME SALARIES	17,417	16,826	15,162	7,393	17,043	17,043	7,800
4309	INCENTIVE PAY	-	-	-	300	-	-	-
4310	PERS	3,150	3,471	2,193	1,206	1,280	2,180	2,419
4311	MEDICAL/DENTAL	3,971	1,705	412	975	111	1,611	4,587
4312	WORKER'S COMP	1,880	1,949	2,107	2,118	2,248	2,248	2,115
4313	OTHER BENEFITS	86	526	392	67	79	79	486
SUBTOTAL		44,427	43,361	35,295	30,334	41,798	40,698	49,349
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	6,102	4,543	4,286	6,290	10,000	12,000	12,000
4402	CONTRACT SERVICES	5,744	9,868	9,591	13,357	12,000	15,000	15,000
4404	REPAIRS & MAINTENANCE	-	-	-	-	200	200	200
4405	TRAINING & MEETINGS	15	210	-	75	200	200	200
4408	UNIFORM ALLOWANCE	-	52	-	-	200	200	200
4417	FUEL AND OIL	-	-	-	-	200	200	200
4410	ADVERTISING	-	-	-	-	750	750	5,000
4430	DUES & SUBSCRIPTIONS	250	-	-	-	200	200	200
SUBTOTAL		12,111	14,673	13,877	19,722	23,750	28,750	33,000
TOTAL PROGRAM BUDGET		56,538	58,034	49,172	50,056	65,548	69,448	82,349
ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	27,400	21,621	14,234	15,098	11,000	11,000	15,000
TOTAL PROGRAM REVENUES		27,400	21,621	14,234	15,098	11,000	11,000	15,000
Net Program Subsidy By General Fund		29,138	36,413	34,938	34,959	54,548	58,448	67,349

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES			-	-	-	-	12,270
4303	FICA/MEDICARE	313	594	665	59	272	272	1,535
4308	PART TIME SALARIES	4,090	7,764	8,697	1,099	7,113	7,113	7,800
4310	PERS	-	-	-	-	-	-	1,315
4311	MEDICAL/DENTAL	-	-	-	-	-	-	2,225
4312	WORKER'S COMP	65	218	433	733	204	204	1,150
4313	OTHER BENEFITS	10	18	16	-	510	510	415
SUBTOTAL		4,487	8,594	9,811	1,891	8,099	8,099	26,710
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,399	2,031	318	151	1,000	1,000	1,000
4402	CONTRACT SERVICES	15,356	17,105	9,494	8,906	15,000	10,000	15,000
4405	TRAINING & MEETINGS	-	-	-	-	200	200	200
4410	ADVERTISING	444	-	-	563	1,500	1,500	5,000
SUBTOTAL		17,199	19,136	9,812	9,620	17,700	12,700	21,200
TOTAL PROGRAM BUDGET		21,686	27,730	19,623	11,511	25,799	20,799	47,910

ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	323	16,493	14,400	15,098	11,000	11,000	15,000
TOTAL PROGRAM REVENUES		323	16,493	14,400	15,098	11,000	11,000	15,000

Net Program Subsidy By General Fund	21,363	11,237	5,223	(3,587)	14,799	9,799	32,910
--	---------------	---------------	--------------	----------------	---------------	--------------	---------------

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	7,737	8,028	6,455	8,226	9,017	8,017	8,424
4303	FICA/MEDICARE	744	1,063	983	1,098	1,609	1,609	1,241
4305	INCENTIVE	-	221	162	150	-	-	-
4308	PART TIME SALARIES	2,881	6,865	7,579	6,269	8,163	13,163	7,800
4310	PERS	1,575	1,735	1,096	603	640	1,640	1,063
4311	MEDICAL/DENTAL	1,985	852	206	488	56	756	1,181
4312	WORKER'S COMP	940	964	1,019	1,012	1,206	1,206	930
4313	OTHER BENEFITS	33	40	28	32	465	465	375
SUBTOTAL		15,895	19,768	17,528	17,878	21,156	26,856	21,014
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	930	229	1,454	2,107	4,000	4,000	4,000
4402	CONTRACT SERVICES	-	-	-	-	500	500	500
4408	UNIFORM ALLOWANCE	-	231	-	-	150	150	150
SUBTOTAL		930	460	1,454	2,107	4,650	4,650	4,650
TOTAL PROGRAM BUDGET		16,825	20,228	18,982	19,985	25,806	31,506	25,664
ESTIMATED PROGRAM REVENUES								
3260	Facility Rental Fees	9,952	10,891	17,058	12,249	20,000	20,000	15,000
TOTAL PROGRAM REVENUES		9,952	10,891	17,058	12,249	20,000	20,000	15,000
Net Program Subsidy By General Fund		6,873	9,337	1,924	7,736	5,806	11,506	10,664

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	27,221	28,207	22,592	29,212	31,560	26,560	39,301
4302	OVERTIME	510	979	2,260	3,142	-	7,000	7,000
4303	FICA/MEDICARE	9,511	9,602	8,280	14,737	15,828	15,828	14,252
4308	PART TIME SALARIES	97,716	98,196	85,358	159,680	168,057	168,057	140,000
4309	INCENTIVE PAY		-	-	525	-	-	-
4310	PERS	5,512	6,089	3,982	4,370	4,145	8,145	3,087
4311	MEDICAL/DENTAL	6,949	2,984	1,509	1,309	8,659	4,659	14,379
4312	WORKER'S COMP	5,701	6,468	8,080	9,090	11,855	11,855	10,675
4313	OTHER BENEFITS	110	887	638	111	478	478	524
SUBTOTAL		153,230	153,412	132,699	222,176	240,582	242,582	229,218

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,008	4,998	2,532	9,292	8,500	8,000	8,000
4402	CONTRACT SERVICES	6,872	6,445	6,569	27,176	5,500	5,500	6,000
4405	TRAINING & MEETINGS	431	1,533	2,588	491	5,000	5,000	5,000
4408	UNIFORM ALLOWANCE	813	1,022	-	-	800	800	800
4410	ADVERTISING	258	774	1,115	276	2,000	2,000	5,000
4468	RESALE AND PURCHASE	4,351	5,725	2,722	-	2,500	-	-
4430	DUES & SUBSCRIPTIONS	55	80	-	27	50	50	50
SUBTOTAL		17,788	20,577	15,526	37,262	24,350	21,350	24,850

TOTAL PROGRAM BUDGET	171,018	173,989	148,225	259,438	264,932	263,932	254,068
-----------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

ESTIMATED PROGRAM REVENUES								
3286	Aquatic Fees	116,493	101,796	64,986	67,502	55,000	55,000	50,000
TOTAL PROGRAM REVENUES		116,493	101,796	64,986	67,502	55,000	55,000	50,000

Net Program Subsidy By General Fund	54,525	72,193	83,239	191,936	209,932	208,932	204,068
--	---------------	---------------	---------------	----------------	----------------	----------------	----------------

**Pool Maintenance is found under department 4126

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	3,647	3,627	3,716	3,885	4,047	4,047	4,215
4302	OVERTIME	60	138	44	82	111	111	197
4303	FICA/MEDICARE	290	308	301	321	338	338	360
4309	SPECIAL PAY	87	266	185	230	259	259	293
4310	PERS	720	791	903	1,209	1,294	1,294	1,542
4311	MEDICAL/DENTAL	278	295	302	303	322	322	321
4312	WORKER'S COMP	169	186	226	245	253	253	270
4313	OTHER BENEFITS	15	14	13	14	15	15	17
SUBTOTAL		5,266	5,625	5,690	6,289	6,639	6,639	7,215
SERVICES & SUPPLIES								
4403	ELECTRICITY	9,117	8,883	7,277	5,881	7,000	6,204	6,400
4404	REPAIRS & MAINTENANCE		-	81	-	1,000	87	1,000
4503	WATER/SEWER	2,837	2,752	2,240	2,470	2,000	4,604	4,750
SUBTOTAL		13,983	11,964	9,598	8,351	10,000	10,895	12,150
TOTAL PROGRAM BUDGET		19,249	17,589	15,288	14,640	16,639	17,534	19,365

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

<i>SERVICES & SUPPLIES</i>							
4402	CONTRACT SERVICES	70,467	71,687	76,070	86,539	87,000	94,155
	SUBTOTAL	70,467	71,687	76,070	86,539	87,000	94,155
TOTAL PROGRAM BUDGET		75,352	71,687	76,070	86,539	87,000	94,155

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

Department: Recreation

Program: Transit - Shuttle

Account Code: 01-4405

<i>SERVICES & SUPPLIES</i>								
4402	CONTRACT SERVICES	12,500	10,000	10,000	10,000	10,500	10,000	10,500
	SUBTOTAL	12,500	10,000	10,000	10,000	10,500	10,000	10,500
TOTAL PROGRAM BUDGET		12,500	10,000	10,000	10,000	10,500	10,000	10,500

This Page is Intentionally Left Blank

<p>General Fund Special Projects</p>

Services and Development Impact Fee

For FY 2017-18 there are no special projects being undertaken.

General Fund								
Special Projects Summary								

Project #	Description	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
-----------	-------------	-----------------	-----------------	-----------------	-----------------	-------------------------	-------------------------	--------------------------

Special Projects								
-------------------------	--	--	--	--	--	--	--	--

4607-4402	Services and Development Impact Fee Updates	21,643	67,134	14,450	-	-	-	-
Total Special Projects Costs		21,643	68,734	14,450	-	-	-	-

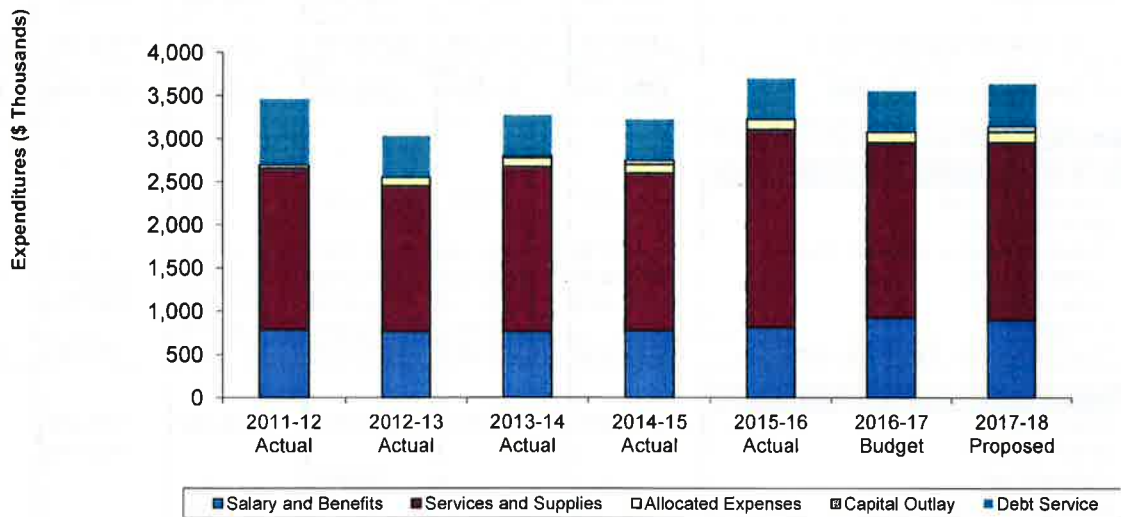
Funding Sources for Special Projects								
---	--	--	--	--	--	--	--	--

	Community Development Fund	-	67,134	14,450	-	-	-	-
Total Funding Sources		21,643	68,734	14,450	-	-	-	-

Water Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	782,730	760,932	757,684	770,918	809,871	920,805	893,886
Services and Supplies	1,873,509	1,690,823	1,916,751	1,828,083	2,293,773	2,034,705	2,061,139
Allocated Expenses	42,609	103,059	101,901	102,115	119,694	123,218	123,384
Capital Outlay	-	-	26,006	47,981	6,276	4,968	68,835
Debt Service	760,802	482,827	473,980	478,638	473,075	474,731	494,500
TOTAL	3,459,650	3,037,641	3,276,322	3,227,735	3,702,689	3,558,427	3,641,744

Water Operations
Trend in Expenditures (\$ Thousands)



Water Operations Fund
Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Operating Revenues							
Charges for Services							
Residential Sales	1,559,067	1,564,402	1,456,799	1,504,947	1,536,181	1,617,188	1,642,836
Transient Sales	340,283	367,250	381,943	397,448	403,827	416,291	422,726
Commercial Sales	274,035	311,665	304,415	288,013	295,446	305,326	310,024
Industrial Sales	87,487	82,659	94,162	82,340	92,969	78,863	80,032
Other Revenues	99,164	359,332	83,068	316,999	53,087	155,994	55,994
Total Operating Revenues	2,360,036	2,685,308	2,320,387	2,589,747	2,381,510	2,573,662	2,511,611
	5%	14%	-14%	12%	-8%	-0.8%	-2%
Operating Expenses							
Water Distribution	483,857	503,968	368,309	584,429	582,735	596,267	592,601
Water Treatment	1,516,006	1,847,990	1,734,223	2,095,881	1,949,589	1,933,144	1,944,387
Water Conservation	19,199	32,604	103,274	64,248	116,799	49,317	41,421
Depreciation	535,752	391,774	495,310	478,780	500,000	500,000	500,000
Total Operating Expenditures	2,554,814	2,776,336	2,701,116	3,223,338	3,149,123	3,078,728	3,078,409
	-5%	9%	-3%	19%	-2%	-4%	0%
Net Operating Surplus/Deficit	(194,779)	(91,028)	(380,729)	(633,591)	(767,613)	(505,066)	(566,798)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	430	1,231	3,082	890	-	-	-
Debt Payments							
Cost of Issuance & Annual Fees	(4,578)	(3,739)	(7,768)	(5,233)	(5,000)	(5,250)	(5,500)
Loan Principal	(199,000)	(205,000)	(216,000)	(218,000)	(226,800)	(229,000)	(263,000)
Loan Interest	(279,249)	(265,241)	(254,870)	(249,842)	(236,326)	(240,481)	(226,000)
Equipment		(26,006)	(47,981)	(6,276)	-	(4,968)	(68,835)
Total Other Non Operating Activities	(329,329)	(373,924)	(523,537)	(478,461)	(468,126)	(479,699)	(563,335)
Transfers From or (To) Other Funds							
Water CIP (12)	(235,361)	473,980	481,257	113,130	106,332	106,332	113,199
Water CIP (12)					(302,716)	-	-
General Fund	-	-	30,000	-	-	-	-
General Fund Subsidy	-	79,400	79,400	79,400	-	-	-
Auditors Adj. (Assets - Liabilities)	-	405,340	262,730	-	-	-	-
Add Back Non-Cash Depreciation	535,752	391,774	495,310	478,780	500,000	500,000	500,000
Net All Transfers	300,391	1,376,500	1,348,697	671,310	303,616	606,332	613,199
Net Fund Surplus or (Deficit)	(223,717)	911,548	444,431	(440,742)	(932,123)	(378,433)	(516,934)
Beginning Working Capital	223,717	-	911,548	1,355,979	1,017,035	915,237	536,804
Ending Working Capital Operations	(0)	911,548	1,355,979	915,237	84,912	536,804	19,870
Ending Working Capital CIP Water	(240,570)	646,189	172,367	40,526	(0)	1,104,188	717,552
Total Ending Working Capital for Operations and CIP Funds	(240,570)	1,557,737	1,528,346	955,763	84,912	1,640,991	737,422

Working Capital Allocation to Reserves							
Operating Reserve - 20%	399,973	470,391	420,506	536,062	506,465	505,882	507,398
Required Debt Service Reserve	72,108	72,108	93,572	93,572	93,572	93,572	93,572
Operating Contingency	(495,191)	226,514	514,269	26,130	(515,124)	1,041,538	136,454
Capital Reserve for Future Projects	(217,459)	788,724	500,000	300,000	-	-	-
Working Capital Allocation	(240,570)	1,557,737	1,528,346	955,763	84,912	1,640,991	737,422

Water CIP

Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Operating Revenues							
Connection/Impact Fees	48,545	1,501,486	91,436	70,239	214,934	1,286,729	93,374
Total Operating Revenues	48,545	1,501,486	91,436	70,239	214,934	1,286,729	93,374
Operating Expenses							
Total Operating Expenditures			-	-	-	-	-
Net Operating Surplus/Deficit	48,545	1,501,486	91,436	70,239	214,934	1,286,729	93,374
Other Non Operating Sources Or (Uses)							
Interest Earnings	370	2,433	1,211	1,295	-	-	-
Napa County Measure A	455,000	103,364	263,876	121,685	636,647	126,332	1,523,514
Other Grants/Loans	-	-	-	56,123	-	-	-
Other Sources and Uses	-	-	18,850	-	1,286,481	5,000	375,000
Debt Payments							
Principal	(56,000)	(57,000)	(58,000)	(60,000)	(61,000)	(61,000)	(63,000)
Interest and Fees	(4,130)	(50,679)	(76,300)	(75,071)	(73,559)	(73,559)	(72,009)
Capital Improvements							
Distribution	(3,287,722)	(692,123)	(77,700)	(111,384)	(1,863,957)	(93,508)	(750,315)
Treatment	(1,634)	(96,601)	(153,374)	(10,912)	(400,000)	(20,000)	(1,380,000)
Total Capital Improvements	(3,289,356)	(788,724)	(231,074)	(122,296)	(2,263,957)	(113,508)	(2,130,315)
Total Other Non Operating Activities	(524,476)	(114,741)	(81,437)	(78,264)	(475,388)	(116,735)	(366,810)
Transfers From or (To) Other Funds							
Water Operations (02)	235,361	(26,006)	-	-	302,716	-	-
Water (02) debt service	-	(473,980)	(483,821)	(113,130)	(106,332)	(106,332)	(113,199)
General Fund (01)	-	-	-	(10,686)	-	-	-
Net All Transfers	235,361	(499,986)	(483,821)	(123,816)	196,384	(106,332)	(113,199)
Net Fund Surplus or (Deficit)	(240,570)	886,759	(473,822)	(131,841)	(64,070)	1,063,662	(386,635)
Beginning Working Capital	-	(240,570)	646,189	172,367	64,070	40,526	1,104,188
Ending Working Capital	(240,570)	646,189	172,367	40,526	0	1,104,188	717,553

Water
System Capital Improvements

Fd	Proj	Description	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Distribution									
12	5227	Pipeline-Myrtledeale/Grant/Kimball Main	-	6,762	16,101	-	130,315	-	130,315
12	5232	Mt. Washington Water Tank	3,244,329	675,866	19,797	-	-	-	-
12	5326	GIS Survey	-	1,000	22,664	-	-	-	-
12	5418	NBA Pump Station (Dwyer Road)	34,143	500	18	20,710	-	-	-
12	5490	Replacement Mains Various Loc	-	-	-	-	-	-	25,000
12	5419	Repair Feige Tank	9,250	-	5,527	62,193	1,708,642	-	400,000
12	5476	Automatic Meter Read Program	-	-	-	-	-	-	20,000
12	5512	Boys and Girls Club	-	-	-	-	-	14,092	-
12	5513	Water Valve Replacement	-	7,995	10,993	-	-	-	25,000
12	5528	Cross Connection Survey	-	-	-	17,220	20,000	17,820	25,000
12	5529	Install Feige Tank THM	-	-	-	11,262	-	-	-
12	5517	Riverlea Pathway Water Line Relocation	-	-	2,600	-	-	-	75,000
12	5542	Mt. Washington Tank - Stairway	-	-	-	-	5,000	5,075	-
12	5551	THM Removal	-	-	-	-	-	56,521	50,000
Subtotal Water Distribution			3,287,722	692,123	77,700	111,384	1,863,957	93,508	750,315
Treatment									
12		Kimball Instream Flow Study	-	-	-	-	-	-	100,000
12	5426	Bypass Structure	1,634	96,601	153,374	10,912	400,000	20,000	1,280,000
Subtotal Water Treatment			1,634	96,601	153,374	10,912	400,000	20,000	1,380,000
Total Water Capital Improvements			3,289,356	788,724	231,074	122,296	2,263,957	113,508	2,130,315
Funding Sources for Water Projects									
Water Connection Fees			43,393	9,495	42,731	57,618	144,445	88,508	345,000
Water Operations			-	-	-	-	302,716	-	-
HazMit Grant			-	-	-	56,123	1,281,481	-	375,000
PARSAC Grant			-	-	-	-	5,000	5,000	-
Measure A			1,634	103,364	169,475	8,555	530,315	20,000	1,410,315
CDPH-SDW Grant			-	-	18	-	-	-	-
Total Funding Sources			3,289,356	788,724	231,074	122,296	2,263,957	113,508	2,130,315

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	242,884	216,003	237,044	244,398	281,336	261,336	247,586
4302	OVERTIME	10,024	13,882	12,304	9,701	9,792	9,792	9,283
4303	FICA/MEDICARE	19,452	18,480	19,614	20,118	23,019	23,019	21,250
4308	PART-TIME SALARIES	2,679	10,465	3,026	3,602	4,591	4,591	4,966
4309	SPECIAL PAY	8,164	9,776	13,479	14,117	17,383	17,383	15,951
4310	PERS	46,950	44,319	51,106	64,885	73,711	68,711	73,408
4311	MEDICAL/DENTAL	49,151	45,302	49,803	48,443	67,886	47,886	59,504
4312	WORKERS COMP	12,998	13,627	15,456	16,067	17,242	17,242	15,917
4313	OTHER PAY	(6,108)	3,820	1,046	4,322	1,098	1,098	1,025
4315	HOUSING ALLOWANCE	-	-	-	1,225	1,575	1,575	-
SUBTOTAL		386,194	375,674	402,878	426,878	497,633	452,633	448,890
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	7,482	9,641	7,485	5,202	11,000	16,300	13,850
4402	CONTRACT SERVICES	50,233	68,169	13,950	14,211	20,150	42,490	31,000
	Legal Fees							
4403	UTILITIES	530	538	496	456	550	578	600
4404	REPAIRS & MAINTENANCE	759	14,991	3,394	3,291	8,000	500	8,320
4405	TRAINING & SEMINARS: STAFF	1,151	1,234	1,376	2,883	2,000	1,000	2,000
4408	UNIFORM ALLOWANCE	1,022	991	1,275	2,427	3,000	1,579	3,120
4415	POSTAGE	-	-	-	-	400	-	425
4417	FUEL & OIL	1,465	793	1,290	1,006	-	1,000	-
4422	PENSION EXPENSE	-	-	(112,492)	80,973	-	40,000	40,000
4424	HEALTH & SAFETY	1,195	224	-	91	1,200	1,200	2,000
4428	METERS	-	1,953	839	4,294	5,000	5,000	5,200
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	75	-	120
4434	VEHICLES	1,353	1,556	146	7,813	-	1,260	-
4456	BAD DEBT EXPENSE	2,999	677	19,496	5,012	-	-	-
4650	TRAINING & SEMINARS: MGMT	110	110	-	-	1,000	-	1,040
4510	EQUIP FUND RENTAL	29,364	27,417	28,176	29,892	32,727	32,727	36,036
SUBTOTAL		97,663	128,294	(34,569)	157,551	85,102	143,634	143,711
OTHER								
4505	DEPRECIATION	215,288	220,382	272,150	263,885	275,000	275,000	275,000
4820	VEHICLES	-	-	-	-	-	-	30,000
4823	MISC COMPUTER	-	-	-	-	-	4,968	-
4821	MISC FIELD EQUIPMENT	-	-	36,792	6,276	-	-	23,335
SUBTOTAL		215,288	229,852	308,942	270,161	275,000	279,968	328,335
TOTAL PROGRAM BUDGET		699,145	733,820	677,251	854,590	857,735	876,235	920,936

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	222,975	223,280	193,618	189,760	248,847	242,847	241,728
4302	OVERTIME	25,510	14,821	10,246	7,417	19,667	19,667	22,737
4303	FICA/MEDICARE	18,752	18,352	15,533	16,457	22,764	20,764	21,844
4308	PART-TIME SALARIES	2,679	2,732	3,026	5,486	4,591	7,591	4,966
4309	SPECIAL PAY	6,288	8,550	11,479	24,903	15,780	26,780	16,113
4310	PERS	41,856	42,332	37,877	50,045	56,740	56,740	62,442
4311	MEDICAL/DENTAL	33,594	34,420	31,027	28,041	53,654	41,654	44,920
4312	WORKERS COMP	12,011	12,926	15,242	15,553	17,051	16,051	16,362
4313	OTHER BENEFITS	(6,801)	4,055	847	4,328	1,039	1,039	1,013
4315	HOUSING ALLOWANCE		-	-	1,400	1,800	1,800	-
SUBTOTAL		356,864	361,468	318,895	343,390	441,933	434,933	432,125
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	78,445	60,038	33,800	26,829	50,800	62,732	65,000
4402	CONTRACT SERVICES	89,964	169,780	172,215	223,933	225,050	131,610	89,450
4403	UTILITIES	71,926	86,168	85,589	96,691	90,000	81,400	85,000
4404	REPAIRS & MAINTENANCE	22,752	19,379	56,917	11,995	33,000	33,000	31,000
4405	TRAINING & SEMINARS: STAFF	2,278	1,486	1,009	1,513	1,850	2,150	2,500
4408	UNIFORM ALLOWANCE	1,794	1,797	1,553	1,740	2,000	1,685	3,000
4410	ADVERTISING		-	253	-	-	-	-
4413	TAXES & FEES	1,914	1,783	1,860	1,871	3,850	4,174	4,004
4415	POSTAGE	7,152	8,183	4,927	5,761	8,400	7,679	8,700
4417	FUEL & OIL	4,645	5,627	2,311	2,358	-	2,565	2,670
4422	PENSION EXPENSE		-	(83,373)	62,453	-	40,000	40,000
4424	HEALTH & SAFETY	177	150	-	321	300	-	300
4430	DUES & SUBSCRIPTIONS	2,337	2,066	2,139	207	2,865	1,812	2,200
4431	FEES	23,038	26,933	25,888	36,735	35,750	37,553	37,180
4434	VEHICLE REPAIRS	3,944	10,181	5,284	14,267	-	12,000	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	692,581	935,864	948,246	1,093,515	880,300	906,860	970,910
4650	TRAINING & SEMINARS: MGMT	-	103	271	-	500	-	500
4510	EQUIPMENT FUND RENTAL	73,695	74,484	73,939	89,802	90,491	90,491	87,348
SUBTOTAL		1,159,142	1,486,522	1,415,328	1,752,491	1,507,656	1,498,211	1,512,262
OTHER								
4505	DEPRECIATION	320,464	171,392	223,160	214,895	225,000	225,000	225,000
4821	MISC FIELD EQUIPMENT	-	1,867	11,189	-	-	-	15,500
SUBTOTAL		320,464	187,928	234,349	214,895	225,000	225,000	240,500
TOTAL PROGRAM BUDGET		1,836,470	2,035,918	1,968,572	2,310,776	2,174,589	2,158,144	2,184,887

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	11,603	11,895	12,175	8,353	12,123	9,123	7,492
4302	OVERTIME	-	-	-	-	-	-	-
4303	FICA/MEDICARE	851	1,008	2,939	2,106	5,479	2,979	573
4308	PART-TIME SALARIES	-	1,770	26,735	19,703	53,742	8,742	-
4310	PERS	2,362	2,568	3,751	3,781	6,913	5,913	2,562
4311	MEDICAL/DENTAL	2,477	2,671	2,744	1,910	4,227	2,227	1,782
4312	WORKERS COMP	538	585	694	3,659	4,104	4,104	429
4313	BENEFITS	43	45	107	91	151	151	33
SUBTOTAL		17,874	20,542	49,145	39,603	86,739	33,239	12,871
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	145	1,656	52	5,000	-	5,200
4402	CONTRACT SERVICES	125	5,241	25,911	1,142	5,200	3,125	5,200
4405	TRAINING & SEMINARS	-	-	60	114	250	24	250
4410	ADVERTISING	-	6,064	5,973	5,863	6,000	4,509	2,500
4415	POSTAGE	-	6	-	20	450	-	400
4422	PENSION EXPENSE	-	-	(8,257)	4,718	-	2,000	2,000
4808	WATER USE EFFICIENCY - TOILET REPLACEMENT Washer Rebate Program	1,200	606	28,786	12,736	13,160	6,420	13,000
SUBTOTAL		1,325	12,062	54,129	24,645	30,060	16,078	28,550
TOTAL PROGRAM BUDGET		19,199	32,604	103,274	64,248	116,799	49,317	41,421

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

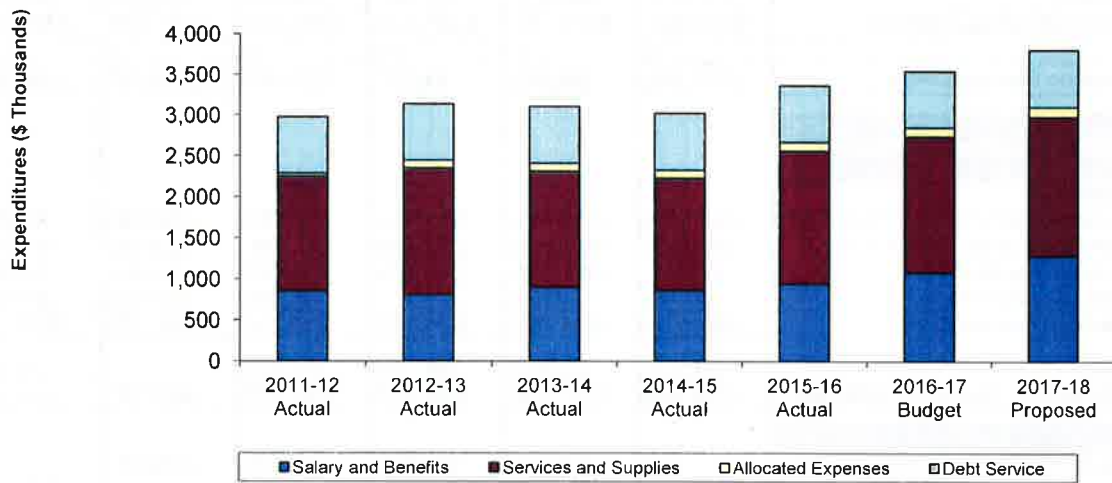
Department: Public Works
 Program: Debt Service
 Account Code: 02-4430

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	4,578	3,739	7,768	5,233	5,000	5,250	5,500
4501	PRINCIPAL	199,000	205,000	216,000	218,000	226,800	229,000	263,000
4502	INTEREST	279,249	265,241	254,870	249,842	236,326	240,481	226,000
SUBTOTAL		482,827	473,980	478,638	473,075	468,126	474,731	494,500
TOTAL PROGRAM BUDGET		482,827	473,980	478,638	473,075	468,126	474,731	494,500

Wastewater Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	2017-18 Proposed
Salary and Benefits	854,330	810,639	900,318	864,365	944,437	1,083,308	1,287,889
Services and Supplies	1,398,026	1,541,136	1,410,658	1,365,937	1,619,376	1,656,333	1,693,445
Allocated Expenses	35,655	96,210	99,151	97,372	106,171	109,570	123,293
Capital Outlay	2,855	25,272	72,952	59,720	70,923	68,031	195,635
Debt Service	687,482	688,231	694,163	694,563	695,249	695,121	703,147
TOTAL	2,978,348	3,161,488	3,177,242	3,081,957	3,436,156	3,612,363	4,003,409

Wastewater Operations
Trend in Expenditures (\$ Thousands)



Wastewater Operations Fund
Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Operating Revenues							
Charges for Services							
Residential Sales	1,276,591	1,305,324	1,337,783	1,380,441	1,395,887	1,415,418	1,429,458
Transient Sales	544,780	586,274	590,197	600,930	609,416	609,661	615,949
Commercial Sales	262,376	303,862	291,700	308,671	303,543	311,238	314,304
Industrial Sales	50,969	46,232	63,017	53,004	57,827	40,304	40,438
Other Revenues	95,000	88,352	94,714	96,366	86,169	69,426	69,426
Total Operating Revenues	2,229,716	2,330,044	2,377,411	2,439,412	2,452,842	2,446,047	2,469,574
	5%	4%	2.0%	3%	1%	0.3%	1%
Operating Expenses							
Wastewater Collection	372,843	405,120	323,808	519,672	610,801	564,696	642,336
Wastewater Treatment	1,326,272	1,383,335	1,378,037	1,516,372	1,600,788	1,624,515	1,802,291
Depreciation	748,870	621,672	625,829	633,940	660,000	660,000	660,000
Total Operating Expenditures	2,447,985	2,410,127	2,327,674	2,669,984	2,871,589	2,849,211	3,104,627
	7%	-2%	-3.4%	15%	8%	7%	9%
Net Operating Surplus/Deficit	(218,269)	(80,083)	49,737	(230,572)	(418,747)	(403,164)	(635,053)
Special Projects							
Other Non Operating Sources Or (Uses)							
Debt Payments							
State Revolving Fund Loan Payments	(363,591)	(363,591)	(363,591)	(288,582)	(296,085)	(296,085)	(303,783)
CSCDA Revenue Bond Payments	(222,665)	(223,813)	(224,603)	(225,068)	(225,198)	(225,198)	(224,983)
USDA Loan Payment	(106,411)	(106,364)	(106,364)	(106,224)	(106,332)	(106,332)	(106,381)
Cost of Issuance & Fees	(1,410)	(396)	-	(75,376)	(67,506)	(67,506)	(68,000)
Subtotal Debt Related Costs	(694,077)	(694,163)	(694,557)	(695,250)	(695,121)	(695,121)	(703,147)
Equipment	(25,272)	(72,952)	(59,720)	(70,923)	-	(68,031)	(195,635)
Total Other Non Operating Activities	(719,349)	(767,115)	(754,277)	(766,173)	(695,121)	(763,152)	(898,782)
Transfers From or (To) Other Funds							
Wastewater Capital (13-4700)	-	694,163	694,563	(23,598)	(225,722)	-	-
Wastewater Capital (13-3299)	-	-	-	-	-	207,357	-
Wastewater Capital (13) equipment	-	70,476	18,207	-	-	-	-
Add Back Non Cash Depreciation	748,870	621,672	625,829	633,940	660,000	660,000	660,000
Net All Transfers & Adjustments	1,092,013	1,427,939	1,338,599	610,342	434,278	867,357	660,000
Net Fund Surplus or (Deficit)	154,395	580,741	634,059	(386,403)	(679,590)	(298,959)	(873,835)
Beginning Working Capital	-	154,395	735,137	1,369,195	749,241	982,792	683,833
Ending Working Capital Operations	154,395	735,137	1,369,195	982,792	69,651	683,833	(190,001)
Ending Working Capital WWTP CIP	1,728,623	1,078,935	(95,139)	(78,115)	0	1,065,786	0
Total Ending Working Capital for Operations and CIP Funds	1,883,019	1,814,072	1,274,057	904,678	69,652	1,749,619	(190,001)

Working Capital Allocation to Reserves							
Operating Reserve - 20% of Expenses	339,823	357,691	340,369	407,210	442,318	437,842	488,925
Required Debt Service Reserve	83,676	83,676	83,675	94,311	94,311	94,312	94,312
Operating & Capital Contingency	(111,018)	1,261,965	228,950	203,157	(466,977)	1,217,465	(773,238)
Capital Reserve for future projects	1,570,538	110,740	621,063	200,000	-	-	-
Working Capital Allocation	1,883,019	1,814,072	1,274,057	904,678	69,652	1,749,619	(190,001)

Wastewater CIP
Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Operating Revenues							
Connection/Impact Fees	1,769,763	221,547	155,562	79,724	443,617	2,231,689	156,714
Total Operating Revenues	1,769,763	221,547	155,562	79,724	443,617	2,231,689	156,714
Operating Expenses							
Total Operating Expenditures							
Net Operating Surplus/Deficit	1,769,763	221,547	155,562	79,724	443,617	2,231,689	156,714
Other Non Operating Sources Or (Uses)							
Interest Earnings	4,523	4,144	1,633	474	800	800	-
Recycled Water Grant	-	-	-	750,000	-	-	-
Hazmat Grant	-	-	-	-	375,000	17,741	50,000
Capital Improvements							
Collection	(1,500)	(7,358)	(63,389)	(65,747)	(730,000)	(732,608)	(520,000)
Treatment	(44,163)	(103,382)	(557,674)	(876,971)	(550,000)	(166,364)	(745,000)
Subtotal Capital Improvements	(45,663)	(110,740)	(621,063)	(942,718)	(1,280,000)	(898,972)	(1,265,000)
Total Other Non Operating Activities	(41,140)	(106,596)	(619,430)	(192,244)	(904,200)	(880,431)	(1,215,000)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	-	(694,163)	(694,563)	23,598	225,722	-	-
Wastewater Operations (03) equipment	-	(70,476)	(18,207)	-	-	-	-
Wastewater Operations (03)						(207,357)	(7,500)
MTC - Berry St Project (25)							
General Fund (01)	-	-	2,564	105,946	-	-	-
Net All Transfers	-	(764,639)	(710,206)	129,544	225,722	(207,357)	(7,500)
Net Fund Surplus or (Deficit)	1,728,623	(649,688)	(1,174,074)	17,024	(234,861)	1,143,901	(1,065,786)
Beginning Working Capital	-	1,728,623	1,078,935	(95,139)	234,861	(78,115)	1,065,786
Ending Working Capital	1,728,623	1,078,935	(95,139)	(78,115)	0	1,065,786	0

Wastewater
System Capital Improvements

Fd Proj	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Collection							
13 5326 GIS System	-	1,000	22,664	-	-	-	-
13 5328 Pine Street Lift Station	-	6,358	32,175	27,252	655,000	657,608	275,000
13 5437 Sewer System Assessment & Master	-	-	4,050	-	-	-	80,000
13 5452 Sewer Lateral Replacement	1,500	-	4,500	1,500	-	-	5,000
13 5483 Inflow & Infiltration Improvements	-	-	-	8,416	75,000	75,000	75,000
13 Sewer Main Replacements	-	-	-	-	-	-	35,000
13 5527 E. Washington Sewer Trunk Line	-	-	-	28,579	-	-	-
13 5514 Palisades Lift Station Repairs	-	-	-	-	-	-	50,000
Subtotal Wastewater Collection	1,500	7,358	63,389	65,747	730,000	732,608	520,000
Treatment							
13 5493 VFD Secondary Effluent Pumps	-	-	123,164	38,535	-	73,623	-
13 5497 Filter Area Spiral Stairway	-	26,642	-	-	-	-	-
13 5518 New Effluent Storage Pond	-	54,358	420,359	750,000	-	-	-
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	-	-	-	6,517	50,000	50,000	180,000
13 5534 WWTP Upgrades for CDO Compliance	-	-	-	81,919	-	-	50,000
13 5527 E Wash Trunk Line - Fiber Optics	-	-	-	-	-	25,000	-
13 Recycled Water Pump & Installation	-	-	-	-	-	-	175,000
13 Lincoln Bridge Recycled Water Line	-	-	-	-	-	-	40,000
13 Grit Removal Aeration Basin	-	-	-	-	-	-	250,000
13 5540 Riverside Ponds River Restoration	-	-	-	-	500,000	17,741	50,000
Subtotal Wastewater Treatment	44,163	103,382	557,674	876,971	550,000	166,364	745,000
Total Wastewater Capital Improvements	45,663	110,740	621,063	942,718	1,280,000	898,972	1,265,000
Funding Sources for Wastewater Projects							
Recycled Water Grant	-	-	-	750,000	-	-	-
Interest Earnings	-	-	-	474	800	800	-
Wastewater Connection Fees	45,663	110,740	621,063	79,724	678,478	365,502	1,215,000
Wastewater Operations Fund	-	-	-	23,598	225,722	366,306	-
HazMit Grant	-	-	-	-	375,000	17,741	50,000
General Fund (loan)	-	-	-	105,946	-	148,623	-
Total Funding Sources	45,663	110,740	621,063	959,742	1,280,000	898,972	1,265,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	187,903	186,743	212,373	218,986	295,811	262,856
4302	OVERTIME	10,024	13,881	12,304	9,701	12,172	11,849
4303	FICA/MEDICARE	15,526	16,460	17,880	18,276	22,414	22,734
4308	PART-TIME SALARIES	2,679	9,963	3,026	3,602	4,591	4,966
4309	SPECIAL PAY	8,164	9,031	12,278	12,917	18,754	17,500
4310	PERS	36,116	38,330	45,313	58,160	69,475	79,162
4311	MEDICAL/DENTAL	38,053	38,817	43,911	39,146	39,653	61,291
4312	WORKERS COMP	11,336	12,442	15,405	17,022	18,286	17,028
4313	OTHER BENEFITS	(4,834)	3,071	919	3,525	1,165	1,092
4315	HOUSING ALLOWANCE	-	-	-	1,225	1,575	-
SUBTOTAL		304,967	328,738	363,409	382,560	524,896	478,478
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	3,014	5,054	4,906	1,034	6,600	6,900
4402	CONTRACT SERVICES	19,312	23,417	9,319	10,009	28,000	56,150
4403	UTILITIES	6,529	4,260	4,888	5,917	7,500	7,800
4404	REPAIRS & MAINTENANCE	6,021	6,036	4,384	1,802	7,000	7,280
4405	TRAINING & SEMINARS: STAFF	548	1,209	742	936	600	800
4408	UNIFORM ALLOWANCE	1,022	991	1,275	2,427	3,450	3,450
4415	POSTAGE	-	-	-	13	50	50
4417	FUEL & OIL	2,986	5,483	5,123	2,038	-	2,850
4422	PENSION EXPENSE	-	-	(99,741)	72,580	40,000	40,000
4424	HEALTH & SAFETY	1,230	224	139	252	300	1,040
4430	DUES & SUBSCRIPTIONS	-	-	-	-	75	120
4431	FEES	1,521	3,244	2,088	3,575	2,100	3,750
4434	REPAIRS & MAINTENANCE	1,815	2,290	3,507	10,003	-	-
4650	TRAINING & SEMINARS: MGMT	-	60	-	-	500	520
4510	EQUIPMENT FUND RENTAL	23,878	24,114	23,769	26,526	29,030	33,148
SUBTOTAL		67,876	76,382	(39,601)	137,112	85,905	163,858
OTHER							
4505	DEPRECIATION	257,737	126,578	125,052	126,930	150,000	150,000
4820	VEHICLES	-	-	-	-	-	30,000
4821	MISC FIELD EQUIPMENT	-	9,498	11,284	33,888	-	23,335
4823	COMPUTER EQUIPMENT	-	950	-	-	-	4,968
SUBTOTAL		257,737	139,502	136,336	160,818	150,000	203,335
TOTAL PROGRAM BUDGET		630,580	544,622	460,144	680,490	770,727	845,671

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	302,626	326,392	283,751	295,426	360,591	360,591	444,464
4302	OVERTIME	38,912	36,038	18,450	26,387	31,588	38,588	49,888
4303	FICA/MEDICARE	26,155	28,444	24,249	26,283	36,513	34,013	40,831
4308	PART TIME SALARIES	2,679	2,732	3,026	11,138	4,591	14,591	4,966
4309	SPECIAL PAY	10,630	17,139	20,814	24,231	33,920	24,920	34,415
4310	PERS	56,385	62,325	57,513	79,118	88,930	88,930	90,998
4311	MEDICAL/DENTAL	59,811	75,228	69,034	67,967	112,382	67,382	111,363
4312	WORKERS COMP	16,363	18,199	22,877	24,452	27,349	27,349	30,583
4313	OTHER BENEFITS	(7,889)	5,083	1,242	5,475	1,669	1,669	1,903
4315	HOUSING ALLOWANCE		-	-	1,400	1,800	1,800	-
SUBTOTAL		505,672	571,580	500,956	561,877	699,333	659,833	809,411
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	249,877	200,724	135,447	136,404	158,000	173,000	134,300
4402	CONTRACT SERVICES: NPDES Studies Sludge Disposal	122,170	165,167	418,074	223,413	291,700	280,000	327,640
4403	ELECTRICITY	148,836	129,694	139,886	162,783	139,000	147,875	150,000
4404	REPAIRS & MAINTENANCE	38,061	40,955	50,722	53,815	41,800	37,131	50,000
4405	TRAINING & SEMINARS:	1,780	2,005	3,077	1,541	3,550	2,800	3,550
4408	UNIFORM ALLOWANCE	2,118	3,934	3,263	3,552	3,675	3,105	4,800
4410	ADVERTISING	-	-	86	-	150	-	150
4415	POSTAGE	4,009	5,019	3,579	4,516	4,500	3,595	4,500
4417	FUEL & OIL	13,652	20,627	8,768	4,810	-	9,921	10,325
4422	PENSION EXPENSE			(126,595)	98,735	-	40,000	40,000
4424	HEALTH & SAFETY	2,292	1,944	1,353	1,908	2,000	950	2,000
4426	WEEDS/PEST CONTROL			2,434	-	-	-	-
4430	DUES & SUBSCRIPTIONS	70	419	232	207	715	570	295
4431	FEES	25,651	21,059	20,414	22,024	25,050	28,767	26,050
4434	REPAIRS & MAINTENANCE	3,948	10,901	5,284	28,181	-	14,353	14,925
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	52,869	51,015	54,396	50,004	66,575	59,075	50,000
4503	WATER/SEWER EXPENSE	435	695	431	444	700	500	700
4650	TRAINING & SEMINARS: MGMT	-	60	127	13	1,000	-	1,000
4510	EQUIPMENT FUND RENTAL	72,332	75,037	73,603	79,645	80,540	80,540	90,145
SUBTOTAL		820,600	811,755	877,081	954,495	901,455	964,682	992,880
OTHER								
4505	DEPRECIATION	491,133	495,094	500,777	507,010	510,000	510,000	510,000
4821	MISC FIELD EQUIPMENT	25,272	51,974	48,436	37,035	-	12,000	142,300
SUBTOTAL		516,405	555,122	549,213	544,045	510,000	522,000	652,300
TOTAL PROGRAM BUDGET		1,842,677	1,938,457	1,927,250	2,060,417	2,110,788	2,146,515	2,454,591

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 16-17	FY 17-18

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

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	1,410	396	-	75,375	67,506	68,000
4501	PRINCIPAL	379,194	392,241	405,569	418,982	432,885	446,983
4502	INTEREST	307,627	301,526	288,994	200,892	194,730	188,164
SUBTOTAL		688,231	694,163	694,563	695,249	695,121	703,147
TOTAL PROGRAM BUDGET		688,231	694,163	694,563	695,249	695,121	703,147

This Page is Intentionally Left Blank

	Revenues	Expenses	Net Surplus /Deficit	Non-Operating	Net All Transfers	Net Suplus Deficit	Beg Fund Bal	End Fund Bal
Special Revenue Funds								
Asset Forfeiture	5,150	6,500	(1,350)	-	-	(1,350)	41,321	39,971
Gas Tax	114,875	37,500	77,375	-	(95,000)	(17,625)	33,528	15,903
Mobile Home Park Programs	18,589	1,550	17,039	-	(7,500)	9,539	40,407	49,946
Debt Service	-	-	-	(373,902)	373,902	-	-	-
Silverado LAD	1,000	1,253	(253)	-	-	(253)	287	34
Palisades LAD	1,550	2,856	(1,306)	-	-	(1,306)	1,306	-
CDBG Programs	-	-	-	-	-	-	1,218,250	1,218,250
Community Devt Program	18,540	55,026	(36,486)	-	-	(36,486)	729,017	692,531
Public Safety Impact Fee	-	-	-	-	-	-	-	-
Police Grants	108,440	29,940	78,500	-	(78,828)	(328)	47,411	47,083
CDBG Revolving State Grants	600,000	600,000	-	-	-	-	-	-
City Administration	23,480	-	23,480	-	-	23,480	51,939	75,419
Fire Fee	19,686	-	19,686	-	-	19,686	147,753	167,439
Police Fee	5,282	-	5,282	-	-	5,282	124,798	130,080
Transportation Fee	94,537	-	94,537	-	-	94,537	239,107	333,644
Parking In Lieu Fee	150	-	150	-	-	150	109,314	109,464
Housing Grants	75,000	75,000	-	-	-	-	3,490,087	3,490,087
Cultural Recreational Fee	41,293	-	41,293	-	-	41,293	71,496	112,789
Affordable Housing	29,487	-	29,487	-	(75,000)	(45,513)	1,611,409	1,565,896
Abandon Vehicle	50	-	50	-	(4,600)	(4,550)	37,416	32,866
Fire Donation	-	-	-	-	-	-	957	957
Recreation Donation	12,000	-	12,000	-	(12,000)	-	3,289	3,289
Police Donation	-	-	-	-	-	-	12,218	12,218
Traffic Signals	300	-	300	-	(106,000)	(105,700)	314,073	208,373
Northwest Drainage	-	-	-	-	-	-	3,145	3,145
Tree Mitigation	500	10,000	(9,500)	-	-	(9,500)	13,159	3,659
City Hall	-	-	-	-	-	-	-	-
MTC Grants	3,379,879	3,493,379	(113,500)	-	113,500	-	-	-
Employee Future Benefits	1,500	-	1,500	-	500,000	501,500	1,862,277	2,363,777
Total Special Funds	4,551,288	4,313,004	238,284	(373,902)	608,474	472,856	10,203,964	10,676,821

Asset Forfeiture (11)
Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3100 Fines, Forfeitures & Penalties	35,539	-	8,741	7,362	5,000	5,000	5,000
3251 Interest	21	74	89	150	-	-	150
Total Operating Revenues	35,560	74	8,830	7,512	5,000	5,000	5,150
Expenditures							
Police Services							
4116 4401 Material & Supply	1,114	1,115	4,697	2,492	3,000	3,000	3,000
4116 4404 Repairs & Mntc	562	2,555	-	-	3,500	3,500	3,500
4116 4461 K-9 Program	-	4,000	3,400	200	-	-	-
Total Operating Expenditures	1,676	7,670	8,097	2,692	6,500	6,500	6,500
Net Operating Surplus/Deficit	33,884	(7,596)	733	4,820	(1,500)	(1,500)	(1,350)
Transfers From or (To) Other Funds							
Net All Transfers	(28,883)		-	-	-	-	-
Net Fund Surplus or (Deficit)	5,001	(7,596)	733	4,820	(1,500)	(1,500)	(1,350)
Beginning Fund Balance	39,863	44,864	37,268	38,001	38,663	42,821	41,321
Ending Fund Balance	44,864	37,268	38,001	42,821	37,163	41,321	39,971

Gas Tax (21)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3233 Gas Tax 2106	17,987	18,325	18,573	18,843	20,838	20,838	22,984
3234 Gas Tax 2107	38,073	38,716	37,226	38,462	45,629	45,629	38,894
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	135	206.00	253	193	150	150	150
3253 Gas Tax 2105	23,234	36,192	29,087	29,538	32,858	32,858	30,107
3271 Gas Tax - HUT 2103	42,188	74,138	49,711	27,026	12,409	12,409	20,740
3289 Other Revenues	-	7,600	3,800	3,800.00	-	-	-
Total Operating Revenues	123,617	177,177	140,650	119,862	113,884	113,884	114,875
Expenditures							
4451 4403 Utilities - Street Lights Refund of Traffic Congestion	32,540	33,881	41,672	40,265	37,500	37,500	37,500
4451 4998 Relief Funds [1]	-	-	-	44,920	-	-	-
Total Operating Expenditures	32,540	33,881	41,672	85,185	37,500	37,500	37,500
Net Operating Surplus/Deficit	91,077	143,296	98,978	34,677	76,384	76,384	77,375
Transfers From or (To) Other Funds							
From MTC TDA (25)							
3299 General Fund	-	-	-	5,021	-	-	-
4700 4799 General Fund	(95,000)	(95,000)	(115,109)	(95,000)	(95,000)	(95,000)	(95,000)
Net All Transfers	(95,000)	(95,000)	(115,109)	(89,979)	(95,000)	(95,000)	(95,000)
Net Fund Surplus or (Deficit)	(3,923)	48,296	(16,131)	(55,302)	(18,616)	(18,616)	(17,625)
Beginning Fund Balance	79,204	75,281	123,577	107,446	54,763	52,144	33,528
Ending Fund Balance	75,281	123,577	107,446	52,144	36,147	33,528	15,903

MTC GRANTS (25)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3225 MTC Street/Signal	44,691	19,482	-	-	105,000	137,000	575,000
3225 MTC Bicycle Education			-	-	-	-	12,000
3225 MTC Pedestrian			-	-	123,000	22,539	163,889
3230 MTC Bridge Grant	41,695	168,182	159,475	205,204	2,478,766	500,000	2,628,990
Total Operating Revenues	86,386	187,664	159,475	205,204	2,706,766	659,539	3,379,879
Expenditures							
4994 4915 Other CIP Project Imp	1,177	-	2,000	-	123,000	22,539	163,889
4905 Bicycle Education			-	-	-	-	12,000
5518 4905 Berry Street Bridge Repl	-	159,859	168,365	206,029	2,478,766	500,000	2,636,490
5530 4915 Logvy Pedestrian Pathway			-	-	-	102,000	-
5536 4915 Lincoln/Brannan St Crosswalk			-	-	-	25,000	75,000
5537 4915 Foothill/Petrified Signal	-	-	-	1,507	105,000	30,000	606,000
Total Operating Expenditures	41,695	183,227	170,365	207,536	2,706,766	679,539	3,493,379
Net Operating Surplus/Deficit	44,691	4,437	(10,890)	(2,332)	-	(20,000)	(113,500)
Transfers From or (To) Other Funds							
3299 General Fund (from)	(44,691)	(4,437)	10,890	7,812	-	-	-
3299 Wastewater Fund (from)			-	-	-	-	7,500
3299 Traffic Signal (90)			-	-	-	20,000	106,000
4700 General Fund (to)			-	(5,481)	-	-	-
Net All Transfers	(44,691)	(4,437)	10,890	2,331	-	20,000	113,500
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Mobile Home Park Programs (27)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3215 Interest Earnings	12	24	49	106	49	49	49
3270 Inspection Fees	7,940	7,940	7,940	7,940	7,940	7,940	7,940
3282 Rent Stabilization Fees	10,400	10,020	9,860	9,760	10,600	10,600	10,600
Total Operating Revenues	18,352	17,984	17,849	17,806	18,589	18,589	18,589
Expenditures							
4610 4402 Contract Services	960	240	-	-	5,600	-	-
4610 4415 Postage & Reproduction	-	198	-	-	275	275	275
4610 4431 Fees - To State	1,275	1,275	1,275	1,275	1,275	1,275	1,275
Total Operating Expenditures	2,235	1,713	1,275	1,275	7,150	1,550	1,550
Net Operating Surplus/Deficit	16,117	16,271	16,574	16,531	11,439	17,039	17,039
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	(3,000)	(2,520)	(2,520)	(2,520)	(3,030)	(1,500)	(1,500)
4700 4799 General Fund for Inspections by City Building	(8,000)	(6,465)	(5,000)	(5,000)	(5,600)	(5,600)	(6,000)
Net All Transfers	(11,000)	(8,985)	(7,520)	(7,520)	(8,630)	(7,100)	(7,500)
Net Fund Surplus or (Deficit)	5,117	7,286	9,054	9,011	2,809	9,939	9,539
Beginning Fund Balance	-	5,117	12,403	21,457	20,122	30,468	40,407
Ending Fund Balance	5,117	12,403	21,457	30,468	22,931	40,407	49,946

Debt Service (30)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
Total Operating Revenues	-	-		5,000	-	-	-
Expenditures							
Total Operating Expenditures	-	-			-	-	-
Net Operating Surplus/Deficit	-	-	-	5,000	-	-	-
Other Non Operating Sources Or (Uses)							
Debt Service							
4430 4402 Admin Costs				(3,396)	-	-	-
4430 4501 Principal	(255,754)	(130,457)	(136,994)	(228,559)	(362,017)	(362,017)	(291,543)
4430 4502 Interest	(221,411)	(212,186)	(205,649)	(245,056)	(98,085)	(98,085)	(82,359)
Total Other Non Operating Activities	(477,165)	(342,643)	(342,643)	(477,011)	(460,102)	(460,102)	(373,902)
Transfers From or (To) Other Funds							
3299 General Fund	424,057	29,188	-	218,361	450,569	450,996	373,902
3299 Quality of Life Fund	4,311	156,728	130,507	-	-	-	-
3299 Public Safety Fund	48,797	156,727	212,136	253,650	9,533	9,106	-
Net All Transfers	477,165	342,643	342,643	472,011	460,102	460,102	373,902
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Silverado Landscape Maintenance (33)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3399 Assessments	1,000	1,000	1,006	1,000	1,000	1,000	1,000
3251 Other Revenues	-	-	5	2	-	-	-
Total Operating Revenues	1,000	1,000	1,011	1,002	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	469	425	515	2,465	1,203	1,203	1,203
4167 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	469	425	515	2,465	1,253	1,253	1,253
Net Operating Surplus/Deficit	531	575	496	(1,463)	(253)	(253)	(253)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	531	575	496	(1,463)	(253)	(253)	(253)
Beginning Fund Balance	401	932	1,507	2,003	253	540	287
Ending Fund Balance	932	1,507	2,003	540	-	287	34

Palisades Landscape Maintenance (35)

Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3399 Assessments	700	1,560	1,523	1,488	1,550	1,550	1,550
3251 Other Revenues	-	-	7	11	-	-	-
Total Operating Revenues	700	1,560	1,530	1,499	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	(748)	50	50	142	2,600	2,600	1,700
4168 4403 Utilities	661	680	704	728	1,100	1,100	1,100
4168 4431 Fees	-	-	-	-	50	50	56
Total Operating Expenditures	(87)	730	754	870	3,750	3,750	2,856
Net Operating Surplus/Deficit	787	830	776	629	(2,200)	(2,200)	(1,306)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	787	830	776	629	(2,200)	(2,200)	(1,306)
Beginning Fund Balance	484	1,271	2,101	2,877	2,877	3,506	1,306
Ending Fund Balance	1,271	2,101	2,877	3,506	677	1,306	-

CDBG (38)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
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		42,300	2,450	-	-	-	-
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	-	1,125	-	-	-	-	-
Net All Transfers	-	1,125	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	2,219,750	1,218,250	1,218,250	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	1,218,250	1,218,250

Community Development Program (39)

Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3251 1990's Loan and Investment Interest	49,329	34,346	50,611	54,286	4,800	3,800	2,700
3289 1990's Rehabilitation Loans	24,451	26,762	34,690	53,629	27,600	26,600	15,840
Total Operating Revenues	73,780	61,108	85,301	107,915	32,400	30,400	18,540
Expenditures							
4122 4402 Contract Srvs - Streets	1,101	1,071	1,114	939	-	-	-
4615 4402 Low Income Housing Programs	41,580	25,750	137,693	39,438	48,541	44,541	55,026
Total Operating Expenditures	42,681	26,821	138,807	40,377	48,541	44,541	55,026
Net Operating Surplus/Deficit	31,099	34,287	(53,506)	67,538	(16,141)	(14,141)	(36,486)
Transfers From or (To) Other Funds							
4700 4799 CDBG Revolving State			-	-	-	(141,620)	-
4700 4799 General Fund	(90,141)	(106,390)	(20,143)	(2,350)	(2,825)	(24,595)	-
Net All Transfers	(90,141)	(106,390)	(20,143)	(2,350)	(2,825)	(166,215)	-
Net Fund Surplus or (Deficit)	(59,042)	(72,103)	(73,649)	65,188	(18,966)	(180,356)	(36,486)
Beginning Fund Balance	427,755	368,713	917,834	844,185	850,460	909,373	729,017
Prior Period Adjustment		621,224					
Ending Fund Balance Available	368,713	917,834	844,185	909,373	831,494	729,017	692,531

Public Safety (40)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3269 Public Safety Impact Fees	210,269	531,251	73,828	-	-	-	-
3251 Interest	-	862	602	173	100	-	-
Total Operating Revenues	210,269	532,113	74,430	173	100	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	210,269	532,113	74,430	173	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)	(48,797)	(156,627)	(212,136)	(253,650)	(9,533)	(9,106)	-
Net All Transfers	(48,797)	(251,103)	(254,329)	(253,650)	(9,533)	(9,106)	-
Net Fund Surplus or (Deficit)	161,472	281,010	(179,899)	(253,477)	(9,433)	(9,106)	-
Beginning Fund Balance	-	161,472	442,482	262,583	9,433	9,106	-
Ending Fund Balance	161,472	442,482	262,583	9,106	-	-	-

Police Grants (41)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3358 State COPS Grant	100,000	91,928	120,891	137,996	100,000	100,000	100,000
3225 State Gang Violence	8,484	8,484	8,484	-	8,440	8,440	8,440
Total Operating Revenues	120,984	100,412	129,375	137,996	108,440	108,440	108,440
Expenditures							
4659 4433 COPS Programs	21,186	279	270	3,666	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	12,500	12,500	12,500	12,500
Total Operating Expenditures	21,186	21,219	21,210	16,166	29,940	29,940	29,940
Net Operating Surplus/Deficit	99,798	79,193	108,165	121,830	78,500	78,500	78,500
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(70,387)	(60,809)	(85,268)	(34,033)	(78,828)	(128,828)	(78,828)
4700 4799 Equipment Fund	-	-	-	(38,911)	-	-	-
Net All Transfers	(79,619)	(130,809)	(85,268)	(72,944)	(78,828)	(128,828)	(78,828)
Net Fund Surplus or (Deficit)	20,179	(51,616)	22,897	48,886	(328)	(50,328)	(328)
Beginning Fund Balance	57,393	77,572	25,956	48,853	52,820	97,739	47,411
Ending Fund Balance	77,572	25,956	48,853	97,739	52,492	47,411	47,083

CDBG Revolving State Grants (44)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3225 State Grants		-	-	-	-	-	600,000
3251 Interest	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	600,000
Expenditures							
4402 Contract Services			-	-	-	141,620	600,000
Total Operating Expenditures	-	-	-	-	-	141,620	600,000
Net Operating Surplus/Deficit	-	-	-	-	-	(141,620)	-
Transfers From or (To) Other Funds							
3299 CDBG Repayment Loans	-	-	-	-	-	141,620	-
4700 4799 General Fund (01)			-	-	-	-	
Net All Transfers	-	-	-	-	-	141,620	-
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

City Administrative Facilities (48)

Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3269 City Administration Impact Fees		-	7,731	17,610	20,941	26,441	23,380
3251 Interest	-		18	89	50	50	100
Total Operating Revenues	-	-	7,749	17,699	20,991	26,491	23,480
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	7,749	17,699	20,991	26,491	23,480
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	7,749	17,699	20,991	26,491	23,480
Beginning Fund Balance	-	-	-	7,749	25,359	25,448	51,939
Ending Fund Balance	-	-	7,749	25,448	46,350	51,939	75,419

Fire Fee (49)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3269 Fire Impact Fees	-	-	6,513	14,847	17,881	126,253	19,611
3251 Interest	-	-	15	75	50	50	75
Total Operating Revenues	-	-	6,528	14,922	17,931	126,303	19,686
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	6,528	14,922	17,931	126,303	19,686
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	6,528	14,922	17,931	126,303	19,686
Beginning Fund Balance	-	-	-	6,528	21,375	21,450	147,753
Ending Fund Balance	-	-	6,528	21,450	39,306	147,753	167,439

Police Fee (50)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3269 Police Impact Fees			1,731	3,933	4,729	119,100	5,252
3251 Interest	-	-	4	20	10	10	30
Total Operating Revenues	-	-	1,735	3,953	4,739	119,110	5,282
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	1,735	3,953	4,739	119,110	5,282
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	1,735	3,953	4,739	119,110	5,282
Beginning Fund Balance	-	-	-	1,735	5,668	5,688	124,798
Ending Fund Balance	-	-	1,735	5,688	10,407	124,798	130,080

Parking In Lieu Fee (55)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3261 Parking In Lieu Fee	-	5,579	-	10,251	-	2,100	-
3251 Interest	175	187	221	375	100	100	150
Total Operating Revenues	175	5,766	221	10,626	100	2,200	150
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	175	5,766	221	10,626	100	2,200	150
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	175	5,766	221	10,626	100	2,200	150
Beginning Fund Balance	90,326	90,501	96,267	96,488	106,839	107,114	109,314
Ending Fund Balance	90,501	96,267	96,488	107,114	106,939	109,314	109,464

Transportation Fee (57)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3269 Transportation Impact Fees		-	28,383	68,170	78,093	142,000	94,187
3251 Interest	-	-	65	339	150	150	350
Total Operating Revenues	-	-	28,448	68,509	78,243	142,150	94,537
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	28,448	68,509	78,243	142,150	94,537
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	28,448	68,509	78,243	142,150	94,537
Beginning Fund Balance	-	-	-	28,448	96,618	96,957	239,107
Ending Fund Balance	-	-	28,448	96,957	174,861	239,107	333,644

Housing Grants (76)

Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3251 Interest	-	35	-	-	-	-	-
3278 HOME Rehab Grant	5,583	2,084	98,611	487,117	193,217	16,964	75,000
Total Operating Revenues	5,583	2,119	98,611	487,117	193,217	16,964	75,000
Expenditures							
4616 HOME Rehab	-	-	46,086	439,507	100,000	36,031	75,000
Total Operating Expenditures	-	-	46,086	439,507	100,000	36,031	75,000
Net Operating Surplus/Deficit	5,583	2,119	52,525	47,610	93,217	(19,067)	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	(1,644)	(2,667)	-	(2,825)	-
Net All Transfers	-	-	(1,644)	(2,667)	-	(2,825)	-
Net Fund Surplus or (Deficit)	5,583	2,119	50,881	44,943	93,217	(21,892)	-
Beginning Fund Balance	12,288	17,871	3,416,155	3,467,036	3,371,152	3,511,979	3,490,087
Prior Period Adjustment		3,396,165					
Ending Fund Balance	17,871	3,416,155	3,467,036	3,511,979	3,464,369	3,490,087	3,490,087

Cultural/Recreational Fee (77)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3269 Cultural/Recreational Fee	156,939	9,000	131,898	48,831	26,669	128,484	41,253
3251 Interest	297	10	15	46	-	-	40
Total Operating Revenues	157,236	9,010	131,913	48,877	26,669	128,484	41,293
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	157,236	9,010	131,913	48,877	26,669	128,484	41,293
Transfers From or (To) Other Funds							
4700 4799 Debt Service Fund (30)	(4,311)	(156,728)	(130,508)	(42,477)	-	-	-
4700 4799 General Fund From General Fund					-	(70,000)	-
Net All Transfers	(4,311)	(156,728)	(130,508)	(42,477)	-	(70,000)	-
Net Fund Surplus or (Deficit)	152,925	(147,718)	1,405	6,400	26,669	58,484	41,293
Beginning Fund Balance	-	152,925	5,207	6,612	12,966	13,012	71,496
Ending Fund Balance	152,925	5,207	6,612	13,012	39,635	71,496	112,789

Affordable Housing Fund (78)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3250 Interest	182	803	1,158	11,250	200	3,700	200
3278 Development Impact and In-Lieu Fees	4,529	343,470	91,336	16,566	28,488	606,151	29,287
3940 Proceeds of Loans				100,000	-	-	-
3289 Other Revenues		1,080	84	45,348	-	-	-
Total Operating Revenues	4,711	345,353	92,578	173,164	28,688	609,851	29,487
Expenditures							
4615 4402 Affordable Housing Services	23,125	26,250	15,000	20,000	30,750	25,000	-
5538 4910 611 Washington Land Acq		-	-	717,261	-	-	-
Total Operating Expenditures	23,125	26,250	15,000	737,261	30,750	25,000	-
Net Operating Surplus/Deficit	(18,414)	319,103	77,578	(564,097)	(2,062)	584,851	29,487
Transfers From or (To) Other Funds							
4700 General Fund				(100,000)	-	(45,000)	(75,000)
3299 General Fund	-	-	-	220,000	-	-	-
Net All Transfers	-	-	-	120,000	-	(45,000)	(75,000)
Net Fund Surplus or (Deficit)	(18,414)	319,103	77,578	(444,097)	(2,062)	539,851	(45,513)
Beginning Fund Balance	111,888	93,474	424,577	502,155	1,038,750	1,071,558	1,611,409
Prior Period Adjustment		12,000		1,013,500			
Ending Fund Balance	93,474	424,577	502,155	1,071,558	1,036,688	1,611,409	1,565,896

Abandoned Vehicle (79)

Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3790 Abandoned Vehicle Fees	4,743	7,067	5,766	12,228	8,000	8,000	-
3251 Interest	43	49	60	118	50	50	50
Total Operating Revenues	4,786	7,116	5,826	12,346	8,050	8,050	50
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	4,786	7,116	5,826	12,346	8,050	8,050	50
Transfers From or (To) Other Funds							
4700 4799 General Fund	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
Net All Transfers	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
Net Fund Surplus or (Deficit)	186	2,516	1,226	7,746	3,450	3,450	(4,550)
Beginning Fund Balance	22,292	22,478	24,994	26,220	28,928	33,966	37,416
Ending Fund Balance	22,478	24,994	26,220	33,966	32,378	37,416	32,866

Fire Donation (86)

Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	FY 14-15	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues								
3251 Interest	2	2	-	3	3	-	-	-
Total Operating Revenues	300	2	-	3	3	-	-	-
Expenditures								
Total Operating Expenditures	-	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	300	2	-	3	3	-	-	-
Transfers From or (To) Other Funds								
Net All Transfers	-	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	300	2	-	3	3	-	-	-
Beginning Fund Balance	649	949	951	951	954	954	957	957
Ending Fund Balance	949	951	951	954	957	954	957	957

Recreation Donation (87)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3291 Donations	4,294	9,428	7,826	5,485	6,000	6,500	12,000
Total Operating Revenues	4,294	9,428	7,826	5,485	6,000	6,500	12,000
Expenditures							
Total Operating Expenditures	196	-	-	-	-	-	-
Net Operating Surplus/Deficit	4,098	9,428	7,826	5,485	6,000	6,500	12,000
Transfers From or (To) Other Funds							
4700 4799 General Fund	(3,948)	(8,000)	(6,100)	(6,000)	(6,000)	(6,000)	(12,000)
Net All Transfers	(3,948)	(8,000)	(6,100)	(6,000)	(6,000)	(6,000)	(12,000)
Net Fund Surplus or (Deficit)	150	1,428	1,726	(515)	-	500	-
Beginning Fund Balance	-	150	1,578	3,304	3,304	2,789	3,289
Ending Fund Balance	150	1,578	3,304	2,789	3,304	3,289	3,289

Police Donation (88)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3291 Donations	-	-	-	-	-	25	-
3251 Interest	23	23	27	42	-	250	-
Total Operating Revenues	23	23	27	42	-	275	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	23	23	27	42	-	275	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	23	23	27	42	-	275	-
Beginning Fund Balance	11,828	11,851	11,874	11,901	11,901	11,943	12,218
Ending Fund Balance	11,851	11,874	11,901	11,943	11,901	12,218	12,218

Traffic Signals (90)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3215 Traffic Signals Impact Fee	-	4,931	61,763	-	-	102,326	-
3251 Interest	317	328	529	808	300	300	300
Total Operating Revenues	317	5,259	62,292	808	300	102,626	300
Expenditures							
5537 4915 Foothill/Petrified Signal	-	-	-	-	57,000	-	-
Total Operating Expenditures	-	-	-	-	57,000	-	-
Net Operating Surplus/Deficit	317	5,259	62,292	808	(56,700)	102,626	300
Transfers From or (To) Other Funds							
4700 To MTC Fund (25)	-	-	-	-	-	(20,000)	(106,000)
Net All Transfers	-	-	-	-	-	(20,000)	(106,000)
Net Fund Surplus or (Deficit)	317	5,259	62,292	808	(56,700)	82,626	(105,700)
Beginning Fund Balance	162,771	163,088	168,347	230,639	230,939	231,447	314,073
Ending Fund Balance	163,088	168,347	230,639	231,447	174,239	314,073	208,373

Northwest Drainage (94)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3269 Development Reimbursement	37	12	160	-	-	-	-
3251 Interest	5	6	7	11	-	-	-
Total Operating Revenues	42	18	167	11	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	42	18	167	11	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	42	18	167	11	-	-	-
Beginning Fund Balance	2,907	2,949	2,967	3,134	3,134	3,145	3,145
Ending Fund Balance	2,949	2,967	3,134	3,145	3,134	3,145	3,145

Employee Future Benefits (96)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
³²⁵¹ Interest	195	391	1,955	4,736	1,500	5,000	1,500
Total Operating Revenues	195	391	1,955	4,736	1,500	5,000	1,500
Expenditures	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	195	391	1,955	4,736	1,500	5,000	1,500
Transfers From or (To) Other Funds							
³²⁹⁹ General Fund	100,000	100,000	650,000	500,000	500,000	500,000	500,000
Net All Transfers	100,000	100,000	650,000	500,000	500,000	500,000	500,000
Net Fund Surplus or (Deficit)	100,195	100,391	651,955	504,736	501,500	505,000	501,500
Beginning Fund Balance	-	100,195	200,586	852,541	1,352,891	1,357,277	1,862,277
Ending Fund Balance	100,195	200,586	852,541	1,357,277	1,854,391	1,862,277	2,363,777

Tree Mitigation (TR)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3289 Other Revenues	2,370	7,115	50	1,222	400	400	500
3251 Interest	34	36	60	111	-	-	-
Total Operating Revenues	2,404	7,151	110	1,333	400	400	500
Expenditures	6,760	2,560	-	-	4,000	4,000	10,000
Total Operating Expenditures	6,760	2,560	-	-	4,000	4,000	10,000
Net Operating Surplus/Deficit	(4,356)	4,591	110	1,333	(3,600)	(3,600)	(9,500)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(4,356)	4,591	110	1,333	(3,600)	(3,600)	(9,500)
Beginning Fund Balance	15,081	10,725	15,316	15,426	15,926	16,759	13,159
Ending Fund Balance	10,725	15,316	15,426	16,759	12,326	13,159	3,659

City Hall (CH)
Sources and Uses Summary

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Revenues							
3251 Interest	27	20	21	-	-	-	-
Total Operating Revenues	27	20	21	-	-	-	-
Expenditures	18,096	5,059	-	30,464	-	-	-
Total Operating Expenditures	18,096	5,059	-	30,464	-	-	-
Net Operating Surplus/Deficit	(18,069)	(5,039)	21	(30,464)	-	-	-
Transfers From or (To) Other Funds							
3299 From General Fund (01)	-	-	-	21,514	-	-	-
Net All Transfers	-	-	-	21,514	-	-	-
Net Fund Surplus or (Deficit)	(18,069)	(5,039)	21	(8,950)	-	-	-
Beginning Fund Balance	32,037	13,968	8,929	8,950	-	-	-
Ending Fund Balance	13,968	8,929	8,950	-	-	-	-

Equipment Replacement Fund

Sources and Uses

	Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Proposed Budget FY 17-18
Operating Revenues							
Charges for Services							
3301 Equipment Replacement	-	-	-	3,456	-	5,200	6,000
3302 Equipment Mntc & Operations	328,839	341,642	346,123	371,992	355,341	355,341	389,647
3303 Computer System	82,239	93,756	94,485	101,818	112,213	112,213	123,047
3289 Other Revenues	-	27,226	795	6,963	-	33,403	-
3291 Donations	-	-	-	75,523	-	-	-
Total Operating Revenues	425,023	462,624	441,403	559,752	467,554	506,157	518,694
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	110,074	76,227	70,411	88,814	84,000	100,500	101,750
Depreciation	132,285	150,764	153,528	170,500	155,000	175,000	175,000
Total Equipment	242,359	226,991	223,939	259,314	239,000	275,500	276,750
Computer System Mntc & Replacement							
Contract Services	47,513	82,634	108,035	116,203	111,554	122,554	130,200
Depreciation	38,188	42,965	47,223	28,994	48,000	38,000	38,000
Total Computer System	85,701	125,599	155,258	145,197	159,554	160,554	168,200
Total Operating Expenditures	328,060	352,590	379,197	404,511	398,554	436,054	444,950
Net Operating Surplus/Deficit	96,963	110,034	62,206	155,241	69,000	70,103	73,744
Other Non Operating Sources Or (Uses)							
Interest Earnings	210	210	248	-	-	-	-
Sale of Property (Gain)	-	3,698	-	4,783	-	2,853	-
Grants	-	26,925	-	-	-	-	-
Lease Payments	(156,919)	(176,410)	(158,072)	(110,880)	(101,532)	(106,532)	(107,275)
Equipment Purchases							
Vehicles	(29,329)	(51,587)	(45,242)	(38,911)	-	(40,000)	(53,335)
Computer System	(16,431)	(30,231)	(52,818)	(56,928)	(85,075)	(99,955)	(113,230)
Miscellaneous Office	(23,884)	(44,896)	(48,860)	(47,714)	(24,000)	(71,000)	(24,000)
Miscellaneous Field		(34,046)	(56,686)	(162,834)	(49,000)	(39,000)	(64,700)
Sub Total Equipment	(69,644)	(160,760)	(203,606)	(306,387)	(158,075)	(249,955)	(255,265)
Total Other Non Operating Activities	(226,353)	(306,337)	(361,430)	(412,484)	(259,607)	(353,634)	(362,540)
Transfers From or (To) Other Funds							
Public Safety Fund (40)	-	64,090	17,610	-	-	-	-
Police Grants Fund (41)	-	-	-	38,911	-	-	-
General Fund	-	200,000	86,271	56,532	115,532	115,532	151,866
Auditors Adj.	-	(15,591)	5,072	-	-	-	-
Add Back Depreciation	170,473	193,729	200,751	199,494	203,000	213,000	213,000
Net All Transfers	199,356	442,228	309,704	294,937	318,532	328,532	364,866
Net Fund Surplus or (Deficit)	69,966	245,924	10,480	37,694	127,925	45,001	76,070
Beginning Working Capital	100,112	170,079	416,003	426,482	480,135	464,177	509,178
Ending Working Capital	170,079	416,003	426,482	464,177	608,061	509,178	585,248

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Adopted Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	-------------------------------

Department: Finance Department
 Program: Equipment Maintenance & Replacement
 Account Code: 15-4970

SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	468	296	10	278	500	500
4402	CONTRACT SERVICES	-	-	-	1,800	-	-
4404	REPAIRS & MAINTENANCE	57,862	31,595	23,481	37,115	37,000	46,000
4417	Fuel & Oil	8,184	-	-	53	-	-
4429	PHONE	42,718	44,336	46,920	49,568	46,000	53,500
4821	MISC FIELD EQUIPMENT	-	15,957	55,161	162,834	39,000	39,000
4822	MISC OFFICE EQUIPMENT	396	3,417	11,898	23,828	-	47,000
4820	VEHICLES	-	-	45,242	38,911	-	40,000
SUBTOTAL		110,074	95,601	182,712	314,387	122,500	226,000
OTHER							
4505	DEPRECIATION	132,285	150,764	153,528	170,500	155,000	175,000
SUBTOTAL		132,285	150,764	153,528	170,500	155,000	175,000
TOTAL PROGRAM BUDGET		242,359	246,365	336,240	484,887	277,500	401,000

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Adopted Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	-------------------------------

Department: Finance Department
 Program: Computer System
 Account Code: 15-4975

SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES:	-	-	-	500	500	250
4402	CONTRACT SERVICES					-	
	Web Redesign and Support	9,518	12,191	24,261	14,400	25,400	15,000
	IT Support	29,760	55,852	72,965	89,000	89,000	106,800
	Financial System Support	8,234	14,591	10,809	8,124	8,154	8,400
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	-	-	-
4823	MISC COMPUTER	15,027	30,231	52,818	56,928	99,955	113,230
SUBTOTAL		92,826	200,020	175,456	173,131	207,129	243,680
OTHER							
4505	DEPRECIATION	38,188	42,965	47,223	28,994	38,000	38,000
SUBTOTAL		38,188	42,965	47,223	28,994	38,000	38,000
TOTAL PROGRAM BUDGET		131,014	242,985	222,679	202,125	255,129	281,680

Actual FY 12-13	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Adopted Budget FY 17-18
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	-------------------------------

Department: Finance Department
 Program: Lease Payments
 Account Code 15-4970 and 4975

OTHER							
4970-4432 Rental Payments - Copier/Printer/Fax/Scanner	44,802	61,466	42,964	50,810	45,000	50,000	50,744
4970-4432 Fire Engines, Vehicles & Computer Equipment - Suntrust	58,950	43,704	49,183	49,184	49,183	49,183	49,182
4970-4501 Fire Engines, Vehicles & Computer Equipment - Zion Principal	-	3,178	2,749	3,378	-	-	-
4970-4502 Fire Engines, Vehicles & Computer Equipment - Zion Interest	-	284	385	159	-	-	-
4975-4432 Police Vehicles & Computer Equipment - Suntrust	-	6,531	7,349	7,349	7,349	7,349	7,349
4970-4501 Police Vehicles & Computer Equipment - Zion Principal	-	10,811	9,350	-	-	-	-
4970-4502 Police Vehicles & Computer Equipment - Zion Interest	-	966	1,311	-	-	-	-
4116-4402 CAD/RMS System	23,884	24,000	23,884	23,886	24,000	24,000	24,000
4970-4502 Public Works Street Sweeper & Other Equipment - Zion Interest	-	4,060	5,506	-	-	-	-
4970-4501 Public Works Street Sweeper & Other Equipment - Zion Principal	53,167	45,411	39,276	-	-	-	-
SUBTOTAL	180,803	200,410	181,956	134,766	125,532	130,532	131,275
TOTAL PROGRAM BUDGET	180,803	200,410	181,956	134,766	125,532	130,532	131,275

**Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2017-18 through 2021-22**

Dept	Funding Source	Project Name	Account #	Adopted 2016-17	Revised Budget 16-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	957,750	573,605	2,675,000	-	-	-	-	2,675,000
PW	General Fund	Paving Corp Yard	01-5408-4915	112,200	112,200	50,000	-	-	-	-	50,000
PW	General Fund	Garnett Creek Bridge	01-5440-4901	5,000	5,000	-	-	-	-	-	-
PW	General Fund	Boys and Girls Club	01-5512-4915	-	2,865	-	-	-	-	-	-
PW	Water Connection Fees	Boys and Girls Club	12-5512-4915	-	14,092	-	-	-	-	-	-
PW	General Fund	Sidewalk Replacement	01-5530-4915	75,000	75,000	75,000	-	-	-	-	75,000
PW	MTC Grant	Sidewalk Replacement	25-5530-4915	-	50,000	-	-	-	-	-	-
PW	General Fund	Comm Center Roof & Sharpsteen Museum Roof	01-5502-4915	200,000	200,000	100,000	-	-	-	-	100,000
PW	Measure A	Culvert Repair Grant Street	01-5520-4915	425,000	250,000	1,328,443	-	-	-	-	1,328,443
PW	Cultural Recreational	Monhoff & Recreation Improvements	01-5503	-	70,000	-	-	-	-	-	-
PW	General Fund	Monhoff & Recreation Improvements (insurance reimbursements)	01-5503-4915	331,100	695,834	-	-	-	-	-	-
PW	HCD Grant	Monhoff & Recreation Improvements	01-5503-4915	176,100	176,100	-	-	-	-	-	-
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	35,000	26,000	20,000	-	-	-	-	20,000
PW	General Fund	Community Pool Facility	01-5451-4915	35,000	32,911	65,000	-	-	-	-	65,000
PW	Deutsch Proceeds	Fire Station HVAC Unit	01-5543-4915	11,000	9,630	-	-	-	-	-	-
PW	General Fund	GIS SURVEY	01-5326-4905	8,350	13,000	-	-	-	-	-	-
P&B	General Fund	Way Finding Signage	01-5544	28,000	3,000	25,000	-	-	-	-	25,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2017-18 through 2021-22

Dept	Funding Source	Project Name	Account #	Adopted Budget 2016-17	Revised Budget 16-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
PW	General Fund	LED Conversion	01-5547	-	10,400	-	-	-	-	-	-
PW	General Fund	Community Garden Park	01-5548	-	7,500	-	-	-	-	-	-
PW	General Fund	Dog Park	01-5549	-	7,500	-	-	-	-	-	-
PW	General Fund	Calistoga Affordable Housing Prkg Lot	01-5550-4915	-	20,000	-	-	-	-	-	-
PW	Donations	Pioneer Cemetary	01-5200	-	5,000	10,000	-	-	-	-	10,000
PW	General Fund	Downtown Directory Signage	01-5545	7,433	701	-	-	-	-	-	-
PW	General Fund	Little League Restroom	New	-	-	225,000	-	-	-	-	225,000
PW	General Fund	Pioneer Park Pedestrian Bridge	New	-	-	75,000	-	-	-	-	75,000
PW	Wastewater Connection Fees	Pine Street Lift Station	13-5528-4915	655,000	657,608	275,000	-	-	-	-	275,000
PW	Wastewater Connection Fees	Sewer Systems Assmt & Master Plan	13-5437-4915	-	-	80,000	-	-	-	-	80,000
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452	-	-	5,000	-	-	-	-	5,000
PW	Wastewater Connection Fees	Palisades Lift Station Coating	13-5514	-	-	50,000	-	-	-	-	50,000
PW	Wastewater Connection Fees	Sewer Main Replacement	13-	-	-	35,000	-	-	-	-	35,000
PW	Wastewater Connection Fees	Elfluent Disposal Improvements	13-5493	-	73,623	-	-	-	-	-	-
PW	Wastewater Connection Fees	Inflow & Infiltration Improvements	13-5483-4915	75,000	75,000	75,000	-	-	-	-	75,000
PW	Wastewater Connection Fees	E Washington Sewer Trunk Line	13-5527-4915	-	25,000	-	-	-	-	-	-
PW	Wastewater Connection Fees	Geothermal Water Meters per CDO	13-5533-4915	50,000	50,000	180,000	-	-	-	-	180,000
PW	Wastewater Connection Fees	Riverside Ponds River Restoration	13-5540	125,000	17,741	50,000	-	-	-	-	50,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2017-18 through 2021-22

Dept	Funding Source	Project Name	Account #	Adopted Budget 2016-17	Revised Budget 16-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
PW	HazMit Grant	Riverside Ponds River Restoration	13-5540	375,000	-	-	-	-	-	-	-
PW	Wastewater Connection Fees	Recycled Water Pump & Installation	13-	-	-	125,000	-	-	-	-	125,000
PW	HazMit Grant	Recycled Water Pump & Installation	13-	-	-	50,000	-	-	-	-	50,000
PW	Wastewater Connection Fees	WWTP Upgrades for CDO Compliance	13-5534-4915	-	-	50,000	-	-	-	-	50,000
PW	Wastewater Connection Fees	Lincoln Bridge Recycled Water Line	13-	-	-	40,000	-	-	-	-	40,000
PW	Wastewater Connection Fees	Grit Removal - Aeration Basin	13-	-	-	250,000	-	-	-	-	250,000
PW	Measure A	Pipeline Myrtledale/Grant/Kimball	12-5227	130,315	-	130,315	-	-	-	-	130,315
PW	Water Connection Fees	Feige Tank Design and Replacement	12-5419	427,161	-	100,000	1,532,281	-	-	-	1,632,281
PW	HazMit Grant	Feige Tank Design and Replacement	12-5419	1,281,481	-	300,000	-	-	-	-	300,000
PW	Water Connection Fees	Automatic Meter Read Program	12-5476	-	-	20,000	-	-	-	-	20,000
PW	HazMit Grant	Maxfield Pathway Water Line Relocation	Dec-17	-	-	75,000	-	-	-	-	75,000
PW	Measure A	Bypass Structure	12-5426-4915	400,000	20,000	1,280,000	-	-	-	-	1,280,000
PW	Water Connection Fees	Replace Water Mains	12-5490-4915	-	-	25,000	-	-	-	-	25,000
PW	Water Connection Fees	Water Valve Replacement	12-5513-4915	-	-	25,000	-	-	-	-	25,000
PW	Water Connection Fees	Kimball Instream Flow Study	12-	-	-	100,000	-	-	-	-	100,000
PW	Water Connection Fees	Cross-Connection Survey	12-5528-4905	20,000	17,820	25,000	43,000	45,000	26,000	-	139,000
PW	PARSAC Grant	Mt. Wash Stairway	12-5542-4915	5,000	5,075	-	-	-	-	-	-
PW	Water Connection Fees	THM Removal	12-5551	-	56,521	50,000	-	-	-	-	50,000

Major Capital Projects

Summary of Proposed Projects

Fiscal Years 2017-18 through 2021-22

Dept	Funding Source	Project Name	Account #	Adopted Budget 2016-17	Revised Budget 16-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
PW	Water Connection Fees	High Street Tank SCADA	12-	-	-	-	-	-	50,000	-	50,000
P&B	General Fund	Fairway Path Extension	01-5521-4905	12,768	10,586	-	-	-	-	-	-
PW	MTC Grant	Bicycle Pedestrian	25-4994-4915	123,000	22,539	163,889	-	-	-	-	163,889
PW	MTC Grant	Logvy Pedestrian Pathway	25-5530-	-	102,000	-	-	-	-	-	-
PW	MTC Grant	Lincoln/Brannan St Crosswalks	25-5536-4915	-	5,000	75,000	-	-	-	-	75,000
PW	Traffic Impact Fee	Lincoln/Brannan St Crosswalks	25-5537-4915	-	20,000	-	-	-	-	-	-
PW	MTC Grant	Foothill/Petrified Forest Traffic Signal	25-5537-4915	105,000	30,000	500,000	-	-	-	-	500,000
PW	Traffic Impact Fee	Foothill/Petrified Forest Traffic Signal	25-5537-4915	57,000	-	106,000	-	-	-	-	106,000
PW	MTC Grant	Bicycle Education Activity	25-	-	-	12,000	-	-	-	-	12,000
PW	MTC Grant	Berry Street Bridge Replacement	25-5518-4905	2,478,766	500,000	2,636,490	-	-	-	-	2,636,490
			TOTAL	8,727,424	4,048,651	11,537,137	1,575,281	45,000	76,000	-	13,233,418

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2017-18 through 2021-22

Dept	Funding Source	Project Name	Account #	Adopted Budget 2016-17	Revised Budget 16-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
	FUNDING SOURCE		FUND #	2016-17	Revised Budget 16-17	2017-18	2018-19	2019-20	2020-21	2021-22	Total
	General Fund		01	1,772,601	1,770,102	3,290,000	-	-	-	-	3,290,000
	Wastewater		13	905,000	898,972	1,215,000	-	-	-	-	1,215,000
	Water		12	447,161	88,433	345,000	1,575,281	45,000	76,000	-	2,041,281
	DIF - Cultural Recreational		77	-	70,000	-	-	-	-	-	-
	Measure A		12	955,315	270,000	2,738,758	-	-	-	-	2,738,758
	Deutsch Proceeds		01	46,000	35,630	20,000	-	-	-	-	20,000
	Donations		01	-	5,000	10,000	-	-	-	-	10,000
	HCD Grant		01	176,100	176,100	-	-	-	-	-	-
	MTC Grant		25	2,706,766	709,539	3,387,379	-	-	-	-	3,387,379
	HazMit Grant		12	1,656,481	-	425,000	-	-	-	-	425,000
	PARSAC Grant		12	5,000	5,075	-	-	-	-	-	-
	Traffic Impact Fee		90	57,000	20,000	106,000	-	-	-	-	106,000
			TOTAL	8,727,424	4,048,851	11,537,137	1,575,281	45,000	76,000	-	13,233,418

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS
Summary of Proposed Projects
Fiscal Year 2017-18

Proj Type	Project Name	Funding Source	Adopted 2016-17	Revised 2016-17	Proposed 2017-18	2018-19	2019-2020	TOTAL	Account #
Repl	RIMS Software	General Fund	24,000	24,000	24,000			24,000	15-4116-4402
Debt	SunTrust Lease	General Fund	56,532	56,532	56,531			56,531	15-4975
Repl	Office 365 Cloud	Equipment Replacement Fund	16,500	16,500	7,500			7,500	15-4975-4823
Repl	GIS Services from Napa County	Equipment Replacement Fund	800	800	800			800	15-4975-4823
Repl	Citizenserve Software Annual Subscription	Equipment Replacement Fund	16,500	16,500	16,500			16,500	15-4975-4823
Repl	Auto Cad Subscription for 3 years	Equipment Replacement Fund	1,080	1,080	1,080			1,080	15-4975-4823
Repl	Network Firewall & PoE switches	Equipment Replacement Fund	-	44,000	-			-	15-4975-4823
New	GIS ARC Esri Computer	Equipment Replacement Fund	-	-	7,500			7,500	15-4975-4823
Repl	Computers	Equipment Replacement Fund	12,000	7,000	12,000			12,000	15-4975-4823
Repl	Parks and Rec Software	Equipment Replacement Fund	10,000	-	10,000			10,000	15-4975-4823
New	Social Media Apps	Equipment Replacement Fund	2,500	2,500	2,500			2,500	15-4975-4823
New	2 AEDS	Equipment Replacement Fund	4,000	2,300	-			-	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	-	41,750			41,750	15-4975-4823
New	Ipad Printer and Otterbox	Equipment Replacement Fund	475	475	-			-	15-4975-4823
Repl	Backup Batteries	Equipment Replacement Fund	600	600	600			600	15-4975-4823
New	Radar Speed Limit Signs	Equipment Replacement Fund	10,000	10,000	-			-	15-4970-4821
Repl	Taser Plan	Equipment Replacement Fund	-	-	1,700			1,700	15-4970-4821
Repl	CPD Video Camera	Equipment Replacement Fund	-	-	15,000			15,000	15-4970-4821
Repl	CPD Radio	Equipment Replacement Fund	-	-	30,000			30,000	15-4970-4821
New	Business License "MuniServices"	Equipment Replacement Fund	8,500	5,000	13,000			13,000	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	-	-			-	15-4970-4821
Repl	Dump Truck	General Fund			30,000			30,000	15-4970-4820
Repl	Dump Truck	Water			30,000			30,000	02-4131-4820
Repl	Dump Truck	Wastewater			30,000			30,000	03-4141-4820
New	Skidsteer Planer	General Fund			23,335			23,335	15-4970-4820
New	Skidsteer Planer	Water			23,335			23,335	02-4131-4821

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2017-18									
Proj Type	Project Name	Funding Source	Adopted 2016-17	Revised 2016-17	Proposed 2017-18	2018-19	2019-2020	TOTAL	Account #
New	Skidsteer Planer	Wastewater			23,335			23,335	03-4141-4821
Repl	Actuators	Water			9,500			9,500	02-4132-4821
Repl	Forklift	General Fund			18,000			18,000	15-4970-4821
Repl	Forklift	Water			6,000			6,000	02-4132-4821
Repl	Forklift	Wastewater			6,000			6,000	03-4142-4821
Repl	Sludge Tractor	Wastewater			18,100			18,100	03-4142-4821
Repl	Submersible Pumps	Wastewater			27,100			27,100	03-4142-4821
Repl	Portable 6" Pump	Wastewater			43,000			43,000	03-4142-4821
Repl	Portable 4" Pump	Wastewater			40,100			40,100	03-4142-4821
Repl	pH Meters (2)	Wastewater			8,000			8,000	03-4142-4821
TOTAL			214,607	217,787	576,266	-	-	576,266	
	Equipment Replacement Fund		99,075	112,255	159,930	-	-	159,930	
	Water Connection Fees		-	-	68,835	-	-	68,835	
	Wastewater Connection Fees		-	-	195,635	-	-	195,635	
	General Fund		115,532	105,532	151,866	-	-	151,866	
	TOTAL		214,607	217,787	576,266	-	-	576,266	

This Page is Intentionally Left Blank

Debt Schedule
FY 2017-18

	Original Issue Amount	Balance 7/1/2017	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2018
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	\$ 3,455,000	\$ 200,000	\$ 153,991	\$ 353,991	\$ 3,255,000
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	\$ 2,911,852	\$ 63,000	\$ 72,009	\$ 135,009	\$ 2,848,852
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	\$ 1,764,556	\$ 36,000	\$ 77,199	\$ 113,199	\$ 1,728,556
TOTAL WATER DEBT	\$ 11,551,170	\$ 8,131,408	\$ 299,000	\$ 303,199	\$ 602,199	\$ 7,832,408
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	\$ 2,340,000	\$ 110,000	\$ 114,983	\$ 224,983	\$ 2,230,000
SWRCB-SR Loan Issue Date: 01/18/2002 Payments Due 10/30 'October 30, 2023 2.6%	\$ 5,609,999	\$ 2,300,284	\$ 303,783	\$ -	\$ 303,783	\$ 1,996,501
USDA Wastewater Loan Issue Date 5/18/2005 Principal payments Due 05/1 4.25%/105,837 'May 1, 2045	\$ 2,028,500	\$ 1,721,900	\$ 33,200	\$ 73,181	\$ 106,381	\$ 1,688,700
TOTAL WWTP DEBT	\$ 11,138,499	\$ 6,362,184	\$ 446,983	\$ 188,164	\$ 635,147	\$ 5,915,201
EQUIPMENT REPLACEMENT FUND						
SUN TRUST LEASES						
(1) Fire Truck & Vehicles	\$ 641,900	\$ 54,739	\$ 54,739	\$ 1,792	\$ 56,531	\$ 0
(2) Water/Sewer Vehicles	\$ 100,000					\$ -
Issue Date: 'March 1, 2018 4.35%						
TOTAL EQUIPMENT FUND	\$ 741,900	\$ 54,739	\$ 54,739	\$ 1,792	\$ 56,531	\$ 0
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	\$ 3,508,396	\$ 291,543	\$ 82,359	\$ 373,902	\$ 3,216,853
TOTAL LONG TERM DEBT	\$ 3,870,413	\$ 3,508,396	\$ 291,543	\$ 82,359	\$ 373,902	\$ 3,216,853
GRAND TOTAL	\$ 27,301,983	\$ 18,056,728	\$ 1,092,265	\$ 575,514	\$ 1,667,779	\$ 16,964,463

Non-Represented Employees
Salary Schedule FY 17-18

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$175,100	\$175,100
Executive Assistant	20	\$54,806	\$66,617
Deputy City Clerk	31	\$71,653	\$87,095
Maintenance Superintendent	35	\$78,999	\$96,023
Recreation Manager	36	\$80,974	\$98,424
Utility Systems Superintendent	36	\$80,974	\$98,424
Associate Civil Engineer	38	\$85,023	\$103,346
Senior Planner	38	\$85,023	\$103,346
City Clerk	39	\$87,096	\$105,866
Building Official	42	\$93,737	\$113,938
Senior Civil Engineer	42	\$93,737	\$113,938
Deputy Public Works Director	44	\$98,424	\$119,635
Administrative Services Director	51-55	\$116,717	\$156,411
Planning Director	51-55	\$116,717	\$156,411
Police Chief	51-55	\$116,717	\$156,411
Public Works Director/City Engineer	51-55	\$116,717	\$156,411
Fire Chief	51-55	\$116,717	\$156,411

Calistoga Police Officers Association (CPOA)
Salary Schedule FY 17-18

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	29	\$68,244	\$82,944
Police Corporal	31	\$71,652	\$87,084
Sergeant	36	\$80,976	\$98,424
Dispatch Supervisor	25	\$61,896	\$71,652
Dispatcher	19	\$53,472	\$61,896
Community Service Officer	19	\$53,472	\$61,896

Calistoga Professional Firefighters Association (CPFA)
Salary Schedule FY 17-18

Position Title	Range	Annual Salary	
		Beginning	Ending
Fire Engineer	34	\$77,123	\$93,737

Calistoga Public Employees Association (CPEA)

Salary Schedule FY 17-18

Position Title	Range	Annual Salary	
		Beginning	Ending
Accounting Assistant	15	\$48,498	\$58,950
Administrative Assistant	18	\$52,196	\$63,445
Administrative Service Technician	21	\$56,143	\$68,242
Associate Planner	34	\$77,118	\$93,737
Building Inspector	32	\$73,445	\$89,273
Chief Plant Operator	32	\$73,445	\$89,273
Maintenance Technician I	15	\$48,498	\$58,950
Maintenance Technician II	19	\$53,469	\$64,992
Plant Operator I	20	\$54,806	\$66,617
Plant Operator II	25	\$61,897	\$75,237
Senior Maintenance Technician	24	\$60,424	\$73,445
Senior Plant Operator	29	\$68,242	\$82,949
Senior Accounting Assistant	20	\$54,806	\$66,617

Calistoga Public Employees Association (CPEA)
Salary Schedule FY 17-18

Position Title	Range	Annual Salary	
		Beginning	Ending
Accounting Assistant	15	\$48,498	\$58,950
Administrative Assistant	18	\$52,196	\$63,445
Administrative Service Technician	21	\$56,143	\$68,242
Associate Planner	34	\$77,118	\$93,737
Building Inspector	32	\$73,445	\$89,273
Chief Plant Operator	32	\$73,445	\$89,273
Maintenance Technician I	15	\$48,498	\$58,950
Maintenance Technician II	19	\$53,469	\$64,992
Plant Operator I	20	\$54,806	\$66,617
Plant Operator II	25	\$61,897	\$75,237
Senior Maintenance Technician	24	\$60,424	\$73,445
Senior Plant Operator	29	\$68,242	\$82,949
Senior Accounting Assistant	20	\$54,806	\$66,617

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

Position Title	Hourly Salary Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
Coach/Referee	\$11.00	\$11.55	\$12.13	\$12.73	\$13.37
Administrative Aide	\$11.55	\$12.13	\$12.73	\$13.37	\$14.04
Parking Enforcement Officer	\$11.55	\$12.13	\$12.73	\$13.37	\$14.04
Recreation Aide	\$11.55	\$12.13	\$12.73	\$13.37	\$14.04
Swim Instructor I	\$11.55	\$12.13	\$12.73	\$13.37	\$14.04
Office Assistant I	\$11.80	\$12.39	\$13.01	\$13.66	\$14.34
Recreation Leader	\$12.60	\$13.23	\$13.89	\$14.59	\$15.32
Life Guard I	\$12.60	\$13.23	\$13.89	\$14.59	\$15.32
Head Life Guard	\$13.41	\$14.08	\$14.78	\$15.52	\$16.30
Swim Instructor II	\$13.41	\$14.08	\$14.78	\$15.52	\$16.30
Speciality Instructor I	\$14.00	\$16.00	\$18.00	\$20.00	\$22.00
Firefighter	\$13.82	\$14.51	\$15.24	\$16.00	\$16.80
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	\$17.11	\$17.97	\$18.86	\$19.81	\$20.80
Speciality Instructor II	\$20.00	\$25.00	\$30.00	\$35.00	\$40.00
Recreation Coordinator	\$21.60	\$22.68	\$23.81	\$25.00	\$26.25
Accounting Assistant	\$23.32	\$24.49	\$25.71	\$27.00	\$28.35
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)	\$10.50	\$10.50	\$10.50	\$10.50	\$10.50
Facility Attendant (Closing)	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50

This Page is Intentionally Left Blank

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 XIII B of the State Constitution, which requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. Please see definition of Appropriation Limit.

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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.