

City of Calistoga Draft Budget May 10, 2018



**Fiscal Year
2018-19**

**Operating & Capital
Improvement Budgets**

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 13

GENERAL FUND OVERVIEW

Revenue and Resource Estimates 14

Summary of General Fund Resources 15

Revenue Profiles..... 17

STAFFING

Full Time Personnel by Position 28

Funded Personnel 29

BUDGET SUMMARY

General Fund Overview..... 30

General Fund Resources 34

General Fund Expenditures..... 36

General Fund Sources and Uses..... 37

General Fund Department and Program Summaries 39

General Fund Capital Improvement Projects Summary 42

City Council/City Clerk Overview..... 45

Administration..... 51

Finance 57

Non-Departmental 58

Risk Management..... 59

Personnel 60

FIRE AND POLICE SERVICES

Fire..... 61

Fire- Emergency Services 64

Police 65

Police - Dispatch 68

PLANNING AND BUILDING

Planning and Building 69

PUBLIC WORKS

Public Works Administration..... 77

Streets Maintenance 78

Park Maintenance 79

Maintenance Shop 80

Pool Facility Maintenance 81

Building Maintenance 82

COMMUNITY RESOURCE2

Recreation Program 83

Education/Recreation Courses..... 86

Senior Activities..... 87

Community Activities 88

Aquatic Services 89

Sharpsteen Museum 90

Library Services 91

Transit - Shuttle 92

GENERAL FUND SPECIAL PROJECTS

Special Projects Summary 93

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
Rehab Maintenance SB 1	114
MTC Grants	115
Mobile Home Park Program.....	116
Debt Service	117
Silverado Landscape Maintenance.....	118
Palisades Landscape Maintenance.....	119
Community Development Block Grants.....	120
Community Development Program	121
Public Safety.....	122

Police Grants	123
CDBG Revolving State Grant	124
City Administration Fee	125
Fire Fee	126
Police Fee	127
Parking in Lieu Fee	128
Transportation Fee	129
Housing Grants	130
Cultural/Recreational Fee	131
Affordable Housing Fund	132
Abandoned Vehicle	133
Fire Donations	134
Recreation Donations	135
Police Donations	136
Traffic Signal Fee	137
Northwest Drainage Fee	138
Employee Future Benefits	139
Tree Mitigation	140
City Hall Donations	141
Equipment Replacement Fund	143
Capital Improvement Program	147
Equipment and Information Technology Projects	152
Debt Schedule	155
Salary Schedules	156
Glossary Terms	161

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 2018-19.

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

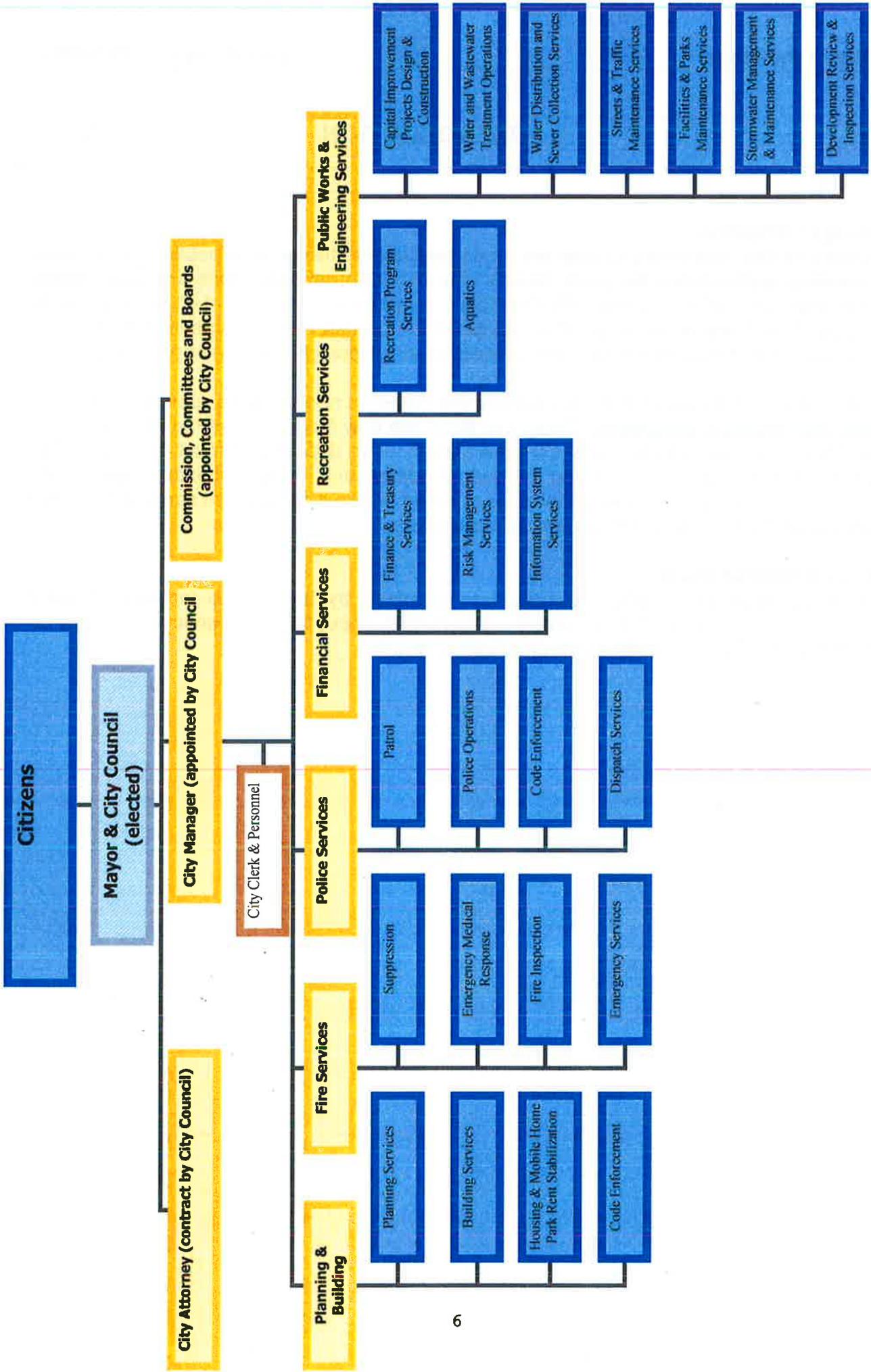
Budget Adoption

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).



City Council Goals, Objectives & Priority Projects
Fiscal Year 2018-19

Goal 1: Maintain and enhance the economic vitality of the community and the financial stability of the City.

Objectives

1. Manage and evaluate key private development and renovation projects to maintain economic vitality in balance with the needs of the community.
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. Promote and support existing businesses while encouraging new retail opportunities within the downtown district.
3. Develop and adopt a long-term General Fund revenue, expenditure and capital improvement projects forecast.
4. Support long-term land stewardship of the Napa County Fairgrounds.

Goal 2: Address the community's existing and future housing needs.

Objectives

1. Expand balanced housing opportunities including workforce housing and mixed use residential housing.
2. Protect and promote special needs housing for such groups as seniors, low-income earners and persons with disabilities.
3. Maintain the existing housing stock in good condition.
4. Promote and expand use of Accessory Dwelling Units

Priority Projects

1. Support the "Rebuilding Calistoga" housing rehabilitation efforts by Calistoga Affordable Housing and continue to implement the HOME and CDBG residential rehabilitation loan programs.

City Council Goals, Objectives & Priority Projects

Fiscal Year 2018-19

2. Consider deleting allowed commercial activities from appropriate residential zoning districts in order to maximize the inventory of sites available for housing development.
3. Consider reclassifying appropriate potential development sites to residential land use classifications or higher-density land use classifications.
4. Consider increasing the qualifying income for inclusionary ownership housing units from 120% of area median income (AMI) to 150% AMI to facilitate development and increase the feasibility of their purchase by households with sufficient income.
5. Modify the "multi-family residential" definition to allow detached units in order to provide more design flexibility.
6. Subsidize or defer connection fees for ownership units affordable to households with incomes less than 120% of area median income.
7. Review and consider using 1.25 persons/household when calculating the potential population for senior projects under the Growth Management System in order to create additional growth management allocations.
8. Acquire suitable properties for residential development targeted to local employees and partner with developers to provide housing.

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.

City Council Goals, Objectives & Priority Projects Fiscal Year 2018-19

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 bridge in a manner that minimizes disruption to the community and is aesthetically-pleasing.
2. Initiate the preparation of conceptual plans for the Foothill Boulevard/Petrified Forest Road intersection.
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 within residential areas.
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 periods of 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 Dumpsters Relocation Project located behind the Fire Station, including the surrounding area. Develop system with end users for ongoing maintenance.
9. Obtain necessary permits for A.T. & T. pathway and begin project.
10. Begin planning and design of a project to drain and line existing ponds to reduce underground flows into the Napa River.

Goal 4: Expand and improve recreational and community facilities.

Objectives

1. Provide diverse and affordable recreational programs, including senior fitness. Collaborate with other agencies and groups to achieve this objective.

City Council Goals, Objectives & Priority Projects

Fiscal Year 2018-19

2. Continue efforts to create a Master Plan to develop the Sharpsteen Plaza and Community Center.
3. Support local efforts to improve Logvy Park.
4. Identify additional areas for the development of recreational facilities, including picnicking facilities.
5. Develop a plan to achieve year-round use of the Community Pool.

Priority Projects

1. Update the Logvy Park Master Plan to reflect current and projected needs. Collaborate with other agencies and groups to achieve this objective.
2. 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.
3. Maximize use of the Community pool to meet the overall health and recreational needs of community.
4. Create new recreational programs and activities sponsored by the City that meet the needs of seniors in Calistoga.
5. Prepare a Capital Project List for recreational and community facilities.

Goal 5: Offer excellent professional services to all customers.

Objectives

1. Continue to provide a high standard in the delivery of emergency and general municipal services.
2. Streamline and simplify processes.
3. Continue to promote and enhance communication and transparency. Implement communication practices and tools to better reflect the cultural makeup of the community.
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.

City Council Goals, Objectives & Priority Projects Fiscal Year 2018-19

Priority Projects

1. Research and implement various opportunities for outside service agencies or private companies to provide routine city functions in order to free City staff for higher-level activities and special projects and reduce the need for additional employees.
2. 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 and execution of approved capital projects.

Goal 6: 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.
4. Council Review of the Climate Action Plan.

Goal 7: Enhance Calistoga’s small-town character by making it safe and attractive.

Objectives

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

City Council Goals, Objectives & Priority Projects
Fiscal Year 2018-19

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 and provide needed resources for effective and efficient code enforcement.
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.

<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	11,616,408	4,004,467	358,743	2,846,373	923,448	495,165	1,054,966
Expenditures	10,108,419	3,415,147	-	3,091,366	-	447,165	714,081
Net							
Surplus/Deficit	1,507,989	589,320	358,743	(244,993)	923,448	48,000	340,885
Other Sources	1,246,732	564	1,637,231	-	187,500	-	779,161
Capital Projects							
Expenses	(3,634,750)	-	(3,124,641)	-	(2,215,000)	-	(828,161)
Equipment Purchases	-	(50,865)	-	(65,865)	-	(466,045)	-
Debt Payments	(373,902)	(608,336)	(134,421)	(694,302)	-	-	(373,902)
Transfers In	222,053	-	-	-	76,348	221,065	769,444
Transfers Out	(897,065)	-	-	(76,348)	-	-	-
Add non-cash Depreciation	-	500,000	-	660,000	-	220,575	-
Total Net Chg							
FY 18-19	(1,928,943)	430,683	(1,263,088)	(421,508)	(1,027,704)	23,595	687,427
Balance							
07/01/18	7,386,016	705,288	2,377,228	1,036,855	1,027,704	713,441	8,878,155
Balance							
06/30/19	5,457,073	1,135,971	1,114,140	615,347	-	737,036	9,565,582

Total City-Wide Fund Balances 07/01/18	22,124,687
Total City-Wide Fund Balances 06/30/19	18,625,149

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 2018-19 are projected to increase by \$724,281 or 6.7% (excluding transfers in) from current estimates for FY 2017-18. 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 5.80%; sales tax increasing by .7% and transient occupancy tax increasing by 10.7%. The reason for the large increase in transient occupancy tax is due to the loss of revenue during October of 2017 because of the Tubbs Fire. Staff has adjusted the tax accordingly to reflect a 3.5% overall had the City not suffered the losses during the month of October.

We see the revenue category "other revenue" projected at 73.0% less in FY 2018-19 when compared to FY 2017-18; this is due to this revenue fluctuating from year to year.

**Revenue and Resource Estimates
General Fund**

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2016-17, an estimate of FY 2017-18 resources and projected FY 2018-19 revenues. The emphasis of this table is to provide a comparison between the FY 2017-18 revenues and resource estimate and FY 2018-19's projection.

Table 1 Resources By Category	FY 2016-17	FY 2017-18	Fy 2018-19	Increase/(Decrease)	
	Actual	Estimate	Proposed	\$	%
Property Tax	1,497,974	1,504,433	1,591,571	87,138	5.8%
Sales Tax	1,208,039	1,084,482	1,092,000	7,518	0.7%
Transient Occupancy Tax	5,952,810	5,747,902	6,363,078	615,176	10.7%
Other Taxes	480,353	432,926	437,230	4,304	1.0%
Licenses and Permits	299,721	251,271	177,896	(73,375)	-29.2%
Fines, Forfeitures & Penalties	25,390	27,000	25,500	(1,500)	-5.6%
Use of Money and Property	29,429	30,000	25,000	(5,000)	-16.7%
Funds from Other Agencies & Grants	646,653	688,371	719,086	30,715	4.5%
Charges For Services	1,158,490	935,578	1,130,047	194,469	20.8%
Other Revenue	941,377	190,164	55,000	(135,164)	-71.1%
Total Revenues by Category	12,240,236	10,892,127	11,616,408	724,281	6.6%
Other Transfers In	356,528	454,746	222,053	(232,693)	-51.2%
Total General Fund Resources	12,596,764	11,346,873	11,838,461	491,588	4.3%

In FY 2018-19, it is anticipated that General Fund operating revenues will increase by 6.6% compared to FY 2017-18 estimates, while total General Fund resources (including transfers-in) will increase by 4.3%. Reasons for the increases in FY 2018-19 as compared to FY 2017-18 is the overall increase in the economy.

Table 2 summarizes and compares actual General Fund resources realized in FY 2016-17, the adopted FY 2017-18 Budget, and projected FY 2018-19 resources. The emphasis of this table is to provide a comparison between the FY 2017-18 revenue and resource budget and FY 2018-19's projection.

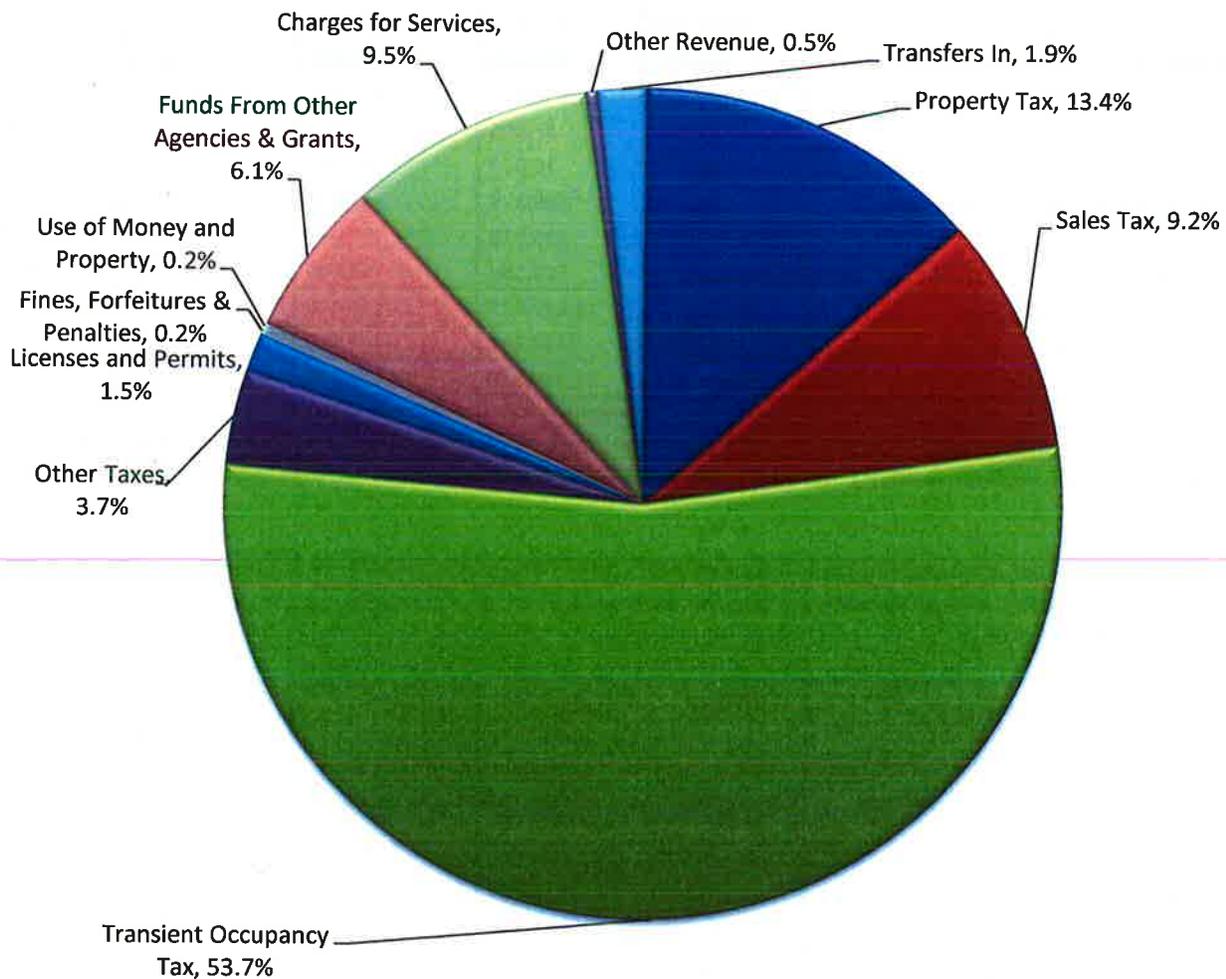
Table 1 Resources By Category	FY 2016-17	FY 2017-18	FY 2018-19	Increase/(Decrease)	
	Actual	Budget	Proposed	\$	%
Property Tax	1,497,974	1,464,433	1,591,571	127,138	8.7%
Sales Tax	1,208,039	1,084,482	1,092,000	7,518	0.7%
Transient Occupancy Tax	5,952,810	6,147,902	6,363,078	215,176	3.5%
Other Taxes	480,353	432,926	437,230	4,304	1.0%
Licenses and Permits	299,721	201,271	177,896	(23,375)	-11.6%
Fines, Forfeitures & Penalties	25,390	25,500	25,500	-	0.0%
Use of Money and Property	29,429	30,000	25,000	(5,000)	-16.7%
Funds from Other Agencies & Grants	646,653	656,745	719,086	62,341	9.5%
Charges For Services	1,158,490	1,067,578	1,130,047	62,469	5.9%
Other Revenue	941,377	105,000	55,000	(50,000)	-47.6%
Total Revenues by Category	12,240,236	11,215,837	11,616,408	400,571	3.6%
Other Transfers In	356,528	522,928	222,053	(300,875)	-57.5%
Total General Fund Resources	12,596,764	11,738,765	11,838,461	99,696	0.8%

Revenue and Resource Estimates

General Fund

General Fund resources for FY 2018-19 are anticipated to increase overall by 6.6% from the FY 2017-18 budget. We will see an increase of 3.5% in transient occupancy tax (based on FY 2017-18 Adopted Budget), 5.8 % in property taxes, and 20.8% in charges for services.

The following chart illustrates the composition of the City’s General Fund resources projected for FY 2018-19 at **\$11,838,461**.



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 53.7% of all projected General Fund resources FY2018-19.

Transient Occupancy Tax has been steadily increasing over the years. During the month of October 2017, California Wildfires burned through multiple counties creating an evacuation situation in the City of Calistoga and closure of all businesses. Due to the closure of businesses, transient occupancy tax suffered a loss of approximately \$350,000. It is estimated for FY 2018-19 the transient occupancy tax will increase by 10.7% from FY 2017-18. 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 2018-19 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% (from the Adopted FY 2017-18 Budget) overall growth in transient occupancy tax which translates to \$6,363,078.

Transient Occupancy Tax History



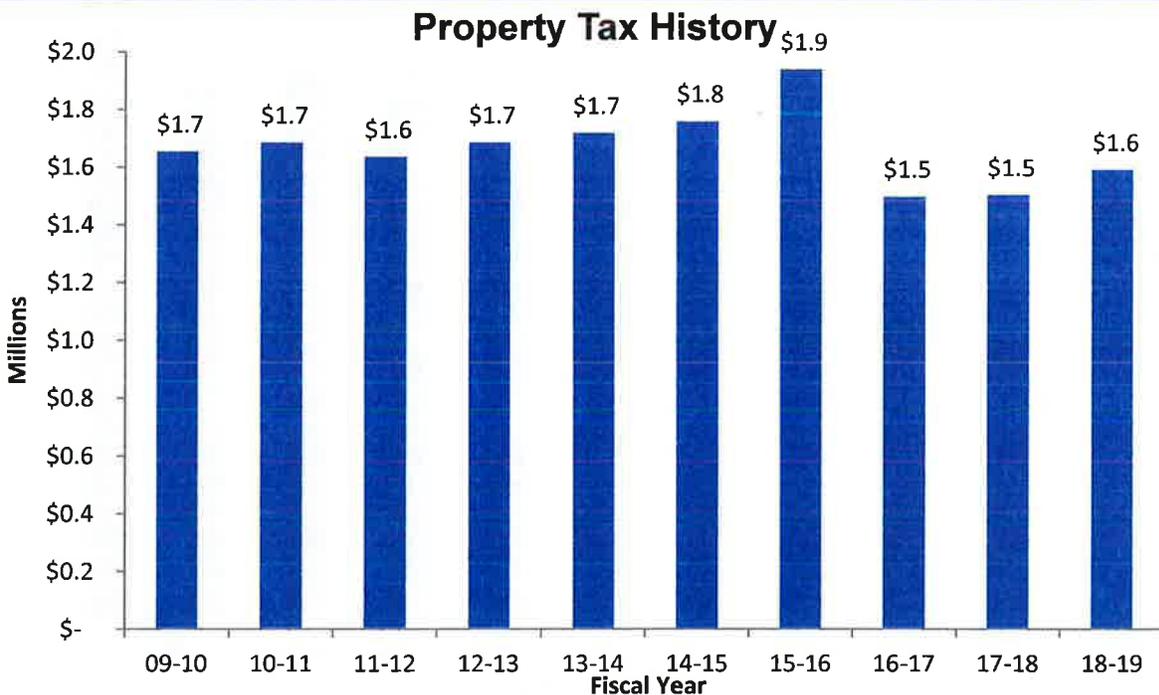
Revenue and Resource Estimates

Property Tax

Property tax is an ad valorem tax imposed on real property, such as land, buildings and tangible personal property. Property tax revenue is collected by the County and allocated according to state law among cities, counties, school districts and special districts. Calistoga property owners pay a basic tax equal to 1% of the assessed value on real property. As part of the State Budget Act of 2004, the legislature reduced motor vehicle license fee (VLF) revenue allocations to cities, replacing this funding with additional property tax allocations that change proportionately with the City’s annual assessed valuation (property tax in-lieu of VLF revenue). For FY 2017-18 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 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 inflation adjustment.

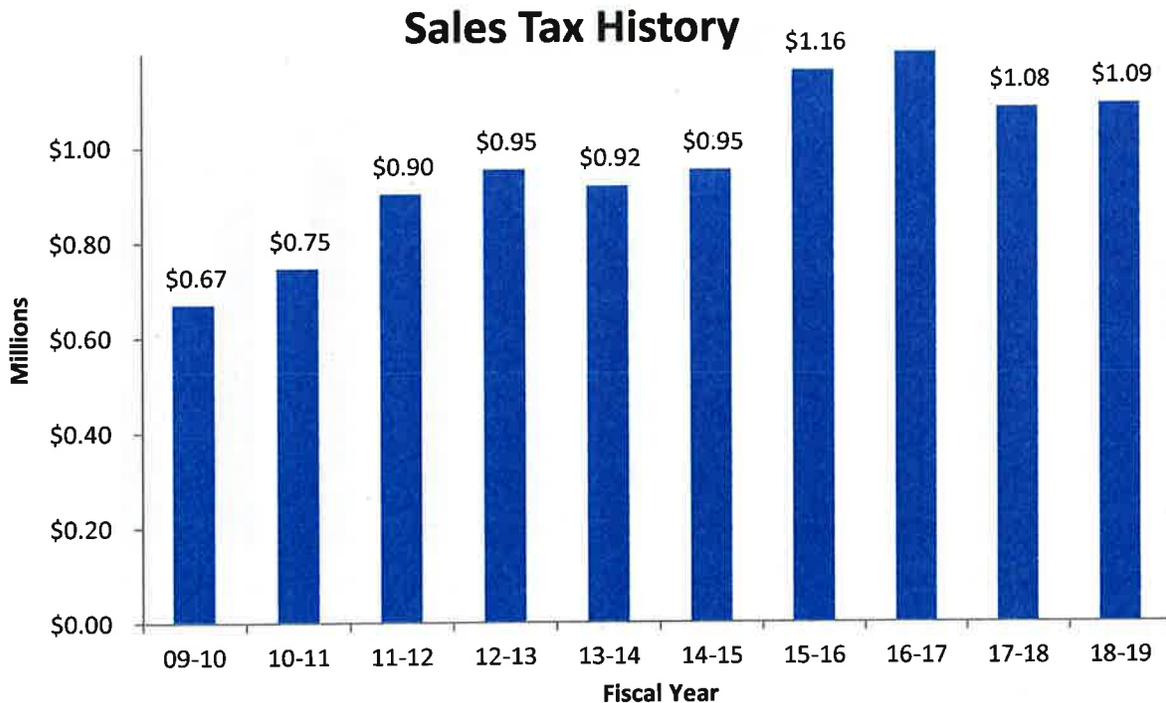


Revenue and Resource Estimates

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 9.2% of next year’s overall General Fund resources.

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 \$1,084,482 for FY 2017-18. For FY 2018-19 revenues are anticipated to increase by .7% when compared to FY 2017-18, for an amount of \$1,092,000.



Revenue and Resource Estimates

Other Taxes

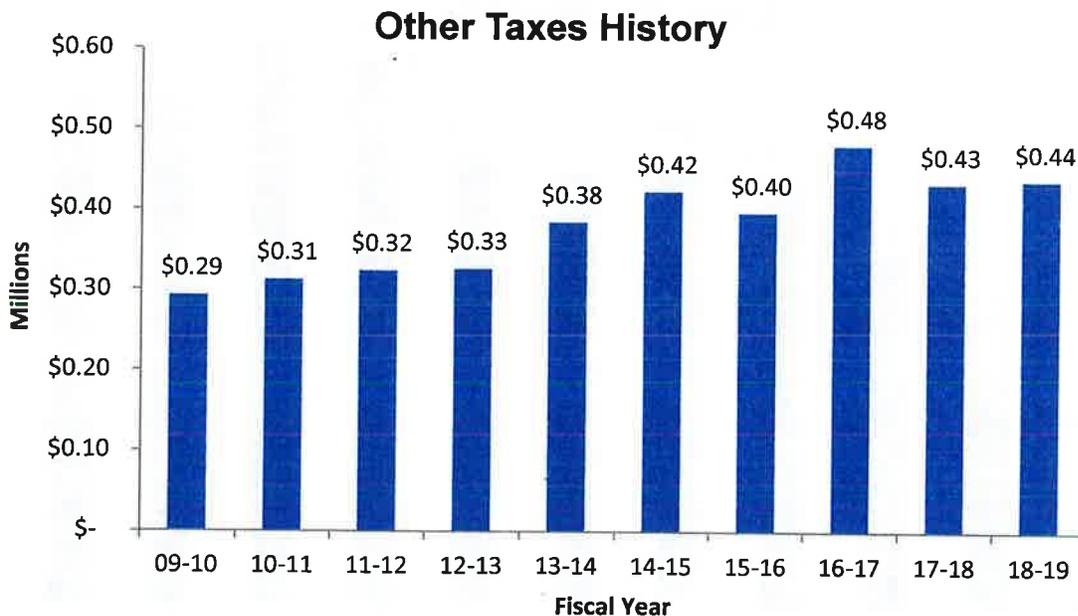
For the City of Calistoga other taxes include Franchise taxes, manufacturing taxes and business license taxes.

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. Effective January 1, 2018 the fee is \$4.00, of which the City retains \$3.60 and .40¢ is forwarded to the State. These fees will be deposited in the Disability Access and Education Revolving Fund.

Other taxes are impacted by changes in gas and electric pricing and number of businesses. For FY 2018-19 other taxes are estimated at \$437,230 which is a 1.0% increase from FY 2017-18 at \$454,637.



Revenue and Resource Estimates

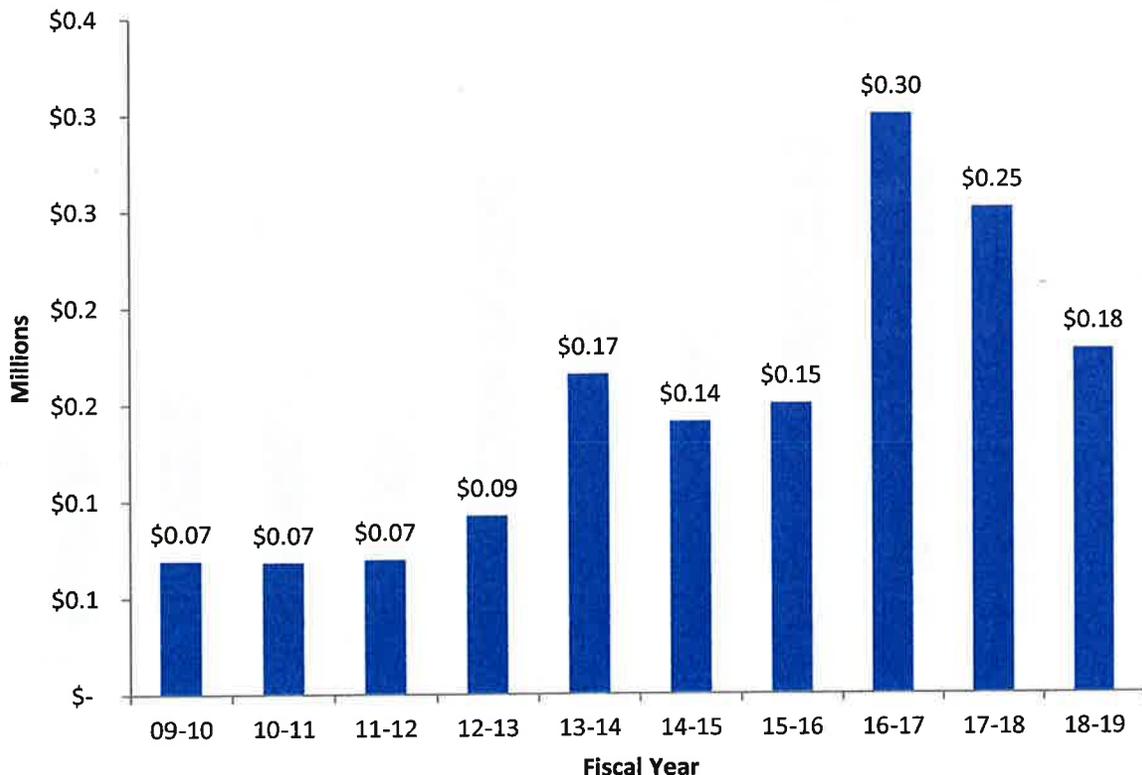
Licenses and Permits

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 1.5% of the General Fund resources next year.

Licenses and Permits dipped significantly from FY 2009-10 through FY 2012-13 due to the recession. In FY 2013-14, licenses and permits increased by 83% from FY 2012-13 due to development projects: Calistoga Family Apartments, Indian Springs, and the Brian Arden Winery. In FY 2016-17 Silver Rose and Calistoga Senior Apartments pulled permits bringing in additional revenues. In FY 2017-18 activity decreased, creating a dip in revenues.

It is estimated for FY 2018-19, licenses and permits will decrease by 29.2% from FY 2017-18 due to less construction activity. The City is anticipating the expansion of the Craftsman Inn, Rivers-Marie Winery, Solage, and several single family homes in the Silver Rose Project. The FY 2018-19 Budget projects revenues at \$177,896.

Licenses and Permits History



Revenue and Resource Estimates

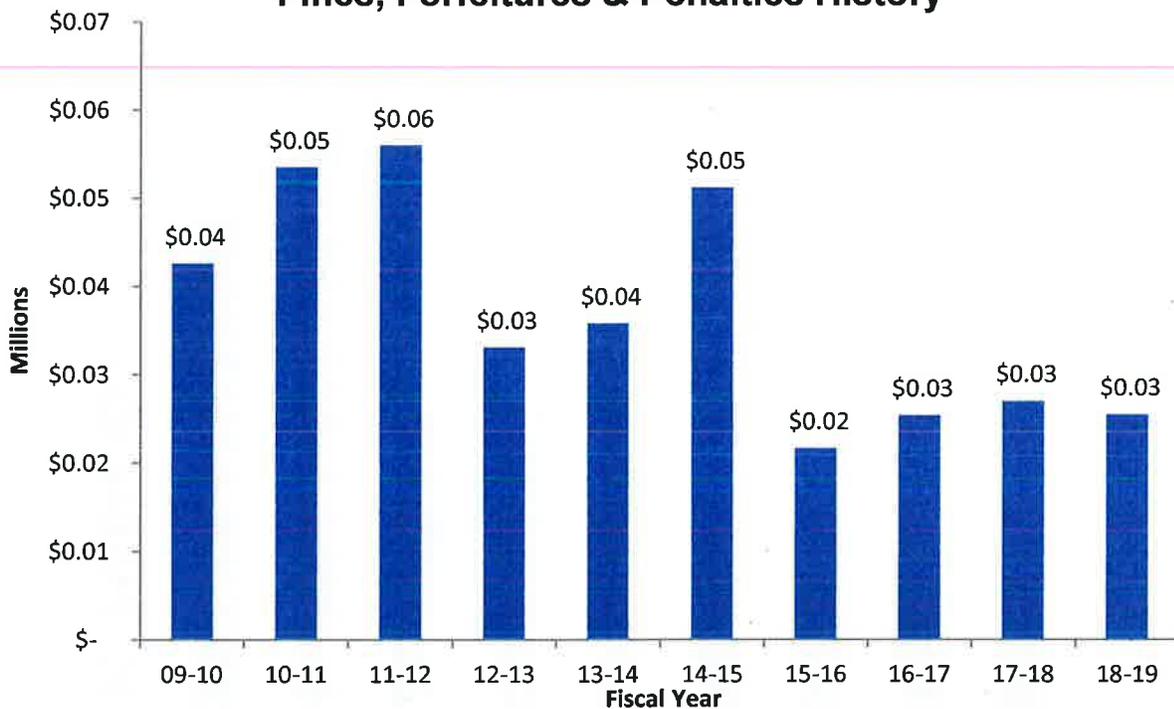
Fines, Forfeitures and Penalties

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 and are estimated to be 5.6% less than FY 2017-18. Misdemeanor fines and delinquent penalties for FY 2018-19 are estimated to be the same as in FY 2017-18. Parking fines for FY 2018-19 are estimated to be 13% less than FY 2017-18.

The City has projected Calistoga’s fines, forfeitures and penalties will decrease by 5.6% in FY 2018-19 to \$25,500 from \$27,000 in FY 2017-18.

Fines, Forfeitures & Penalties History



Revenue and Resource Estimates

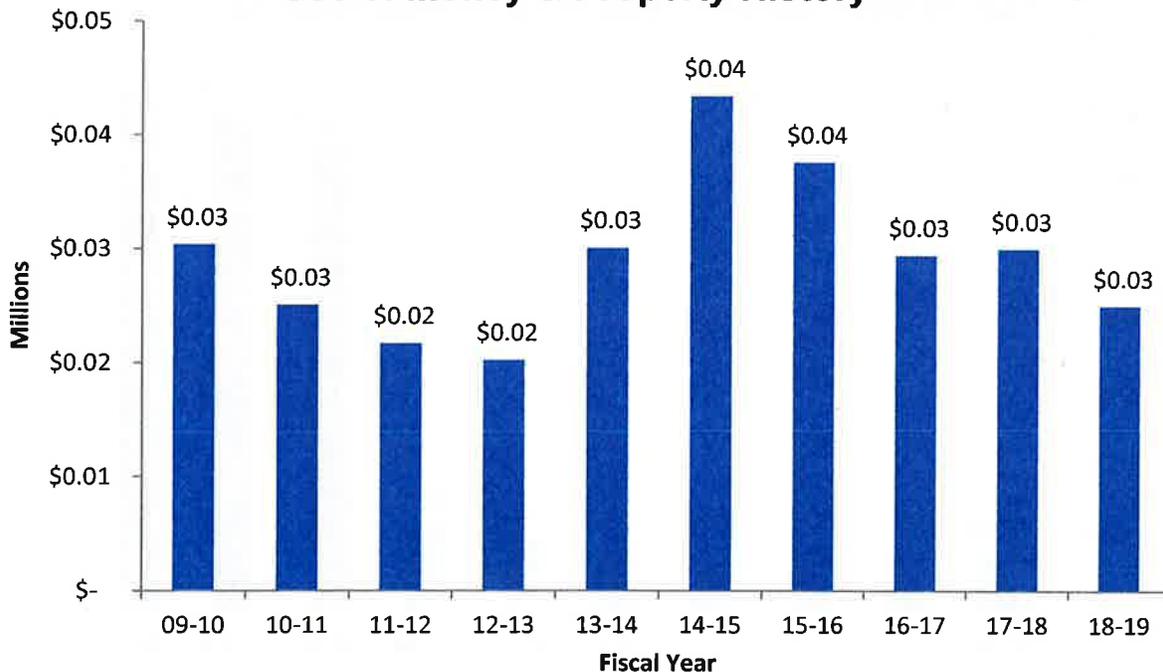
Use of Money and Property

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, 2018 LAIF’s average monthly yield was 1.524% as compared to March 31, 2017 of .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 \$25,000 for FY 2018-19 for the use of money and property.

Use of Money & Property History



Revenue and Resource Estimates

Funds from Other Agencies & Grants

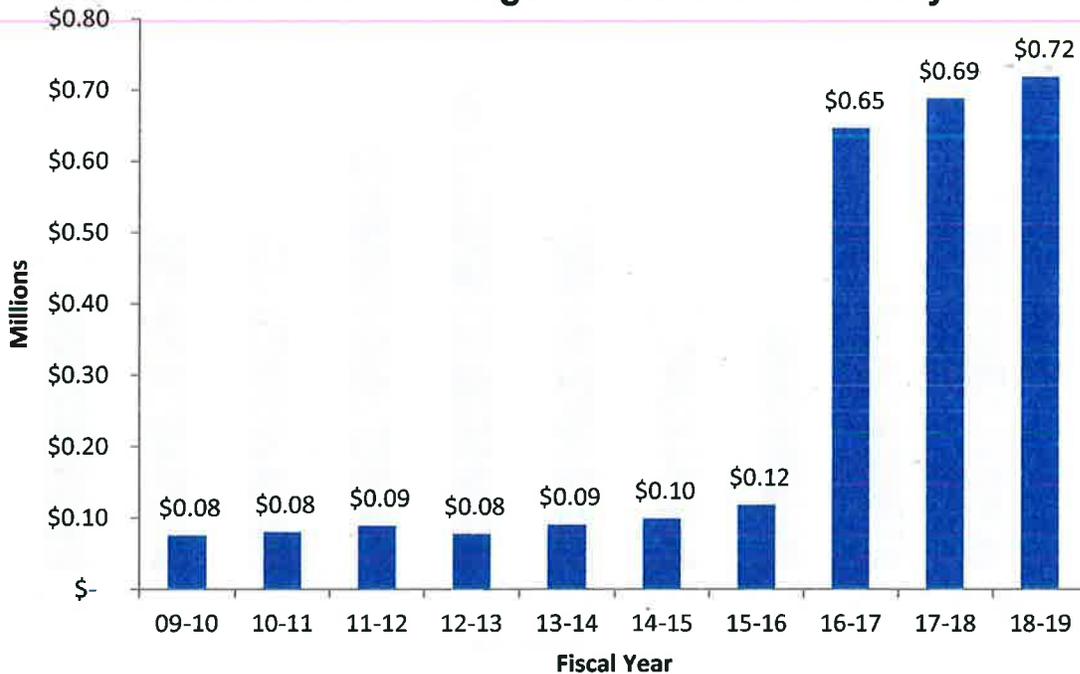
Funds from other agencies and grants category consists of funding from the State's Public Safety Augmentation Fund, Motor Vehicle in-lieu fees, homeowner property tax exemptions and State grants for FY 2018-19.

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 2016-17 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 2016-17 due to the VLF revenues. For FY 2018-19 funds from the State Public Safety Augmentation to be received are \$73,000; \$640,086 from Motor Vehicle in-lieu fees; \$6,000 from Homeowner Property Tax Exemptions and State Grants of \$5,000 for a total estimated at \$724,086 when compared to FY 2017-18 at \$688,371, an increase of 4.5%.

Funds from Other Agencies & Grants History



Revenue and Resource Estimates
Charges for Services

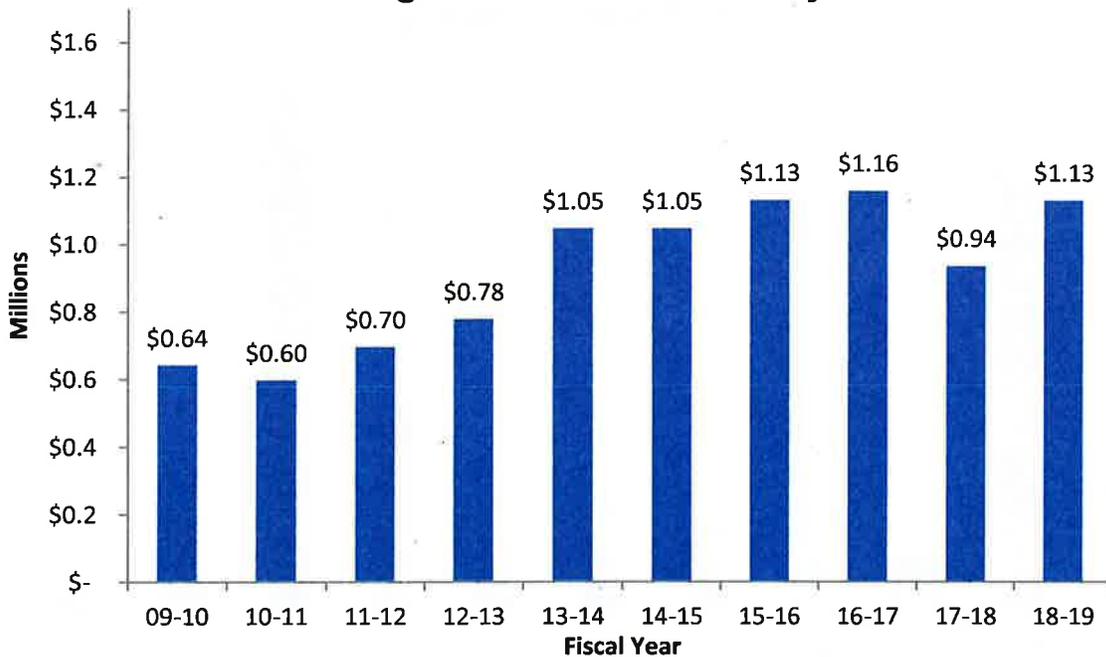
Charges for services revenue category consists primarily of fees for police services, fire services, planning services, public works services, community services recreational and community activities, plan check fees, reimbursement for services and central service overhead fees. Charges for Services account for 9.5% 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 2018-19, charges for services will increase 20.8% from FY 2017-18 primarily due to planning services through development projects. The FY 2018-19 Budget projects revenues at \$1,130,047.

Charges for Services History



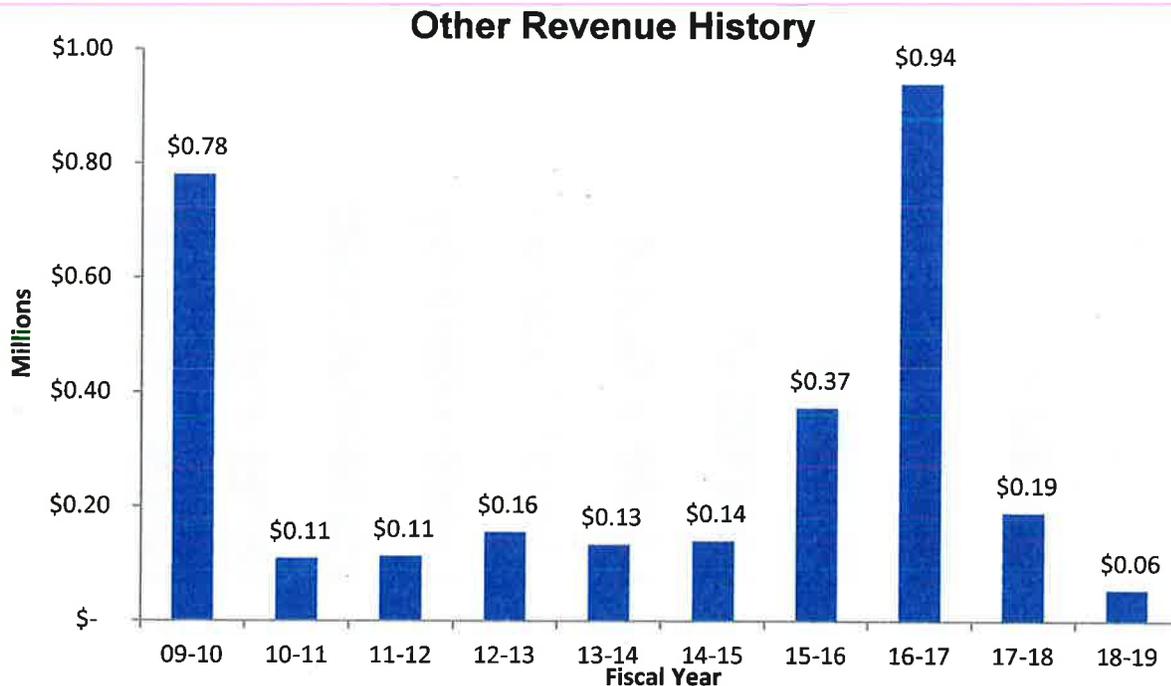
Revenue and Resource Estimates

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 .5% 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 71.1% in FY 2018-19. Other revenues will include reimbursements from Cal Card, Lexipol policy for fire and police, and PARSAC insurance premiums for a total of \$55,000. One of the primary reasons for the decrease in revenues is due to the fluctuation of activities in this category.



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 2018-19, the overhead reimbursement transfer is estimated at \$222,053.

For FY 2018-19 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 \$7,030 for staff time spent on inspections; community development block program \$24,595 for staff time; and abandoned vehicle fund \$4,600 for police operations;

For FY 2018-19 the difference between ongoing revenues and ongoing expenditures is a surplus of approximately \$1,507,989 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 14-15	Actuals FY 15-16	Actuals FY 16-17	Final FY 17-18	Proposed FY 18-19
Administrative Analyst	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	0.00	0.00	0.00	0.00
Administrative Services Technician	1.00	2.00	2.00	2.00	2.00
Aquatics/Recreation Manager	1.00	0.00	0.00	0.00	0.00
Building Official	0.00	0.00	1.00	1.00	1.00
Chief of Police	1.00	1.00	1.00	1.00	1.00
Chief Water Plant Operator	0.00	0.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	1.00	1.00	1.00	2.00
Deputy Public Works Director	0.00	1.00	1.00	1.00	1.00
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Director of Planning and Building	1.00	1.00	1.00	1.00	1.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00
Dispatcher	3.00	3.00	3.00	3.00	3.00
Dispatcher Supervisor	1.00	1.00	1.00	1.00	1.00
Executive Secretary to the City Manager	1.00	0.00	0.00	0.00	0.00
Executive Assistant to the City Manager	0.00	1.00	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00	1.00	1.00
Fire Engineer	3.00	3.00	3.00	3.00	3.00
Fire Fighter	0.00	0.00	0.00	2.00	3.00
Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00
Maintenance Technician I	3.00	3.00	2.00	2.00	2.00
Maintenance Technician II	2.00	2.00	3.00	4.00	4.00
Maintenance Technician III	2.00	0.00	0.00	0.00	1.00
Plant Operator I	3.00	3.00	0.00	2.00	2.00
Plant Operator II	2.00	1.00	3.00	3.00	3.00
Plant Superintendent	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	8.00	8.00	8.00	8.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00
Recreation Services Manager	0.00	1.00	1.00	1.00	1.00
Recreation Coordinator	0.00	0.00	1.00	1.00	1.00
Senior Account Clerk	1.00	0.00	0.00	0.00	0.00
Senior Accounting Assistant	0.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	0.00	1.00	1.00	1.00
Senior Maintenance Technician	0.00	2.00	2.00	2.00	2.00
Senior Planner	1.00	1.00	1.00	0.00	0.00
Senior Planner/Assistant to the City Manager	0.00	0.00	0.00	1.00	1.00
Senior Plant Operator	0.00	1.00	0.00	0.00	0.00
Senior Police Officer	1.00	0.00	0.00	0.00	0.00
Total Full Time Funded Personnel by Position	46.00	47.00	49.00	54.00	57.00

Personnel and Staffing
Funded Personnel

Department	Actuals FY 14-15	Actuals FY 15-16	Actuals FY 16-17	Final FY 17-18	Proposed FY 18-19
Administration	1.80	1.80	2.20	2.20	2.29
City Clerk	0.80	0.80	0.80	0.80	0.80
Finance	2.10	2.10	2.70	2.70	2.70
Planning & Building	2.50	2.50	3.50	3.50	3.41
Police	13.75	19.00	19.00	22.00	22.00
Fire	16.00	16.00	17.00	17.00	22.00
Public Works Administration	0.65	0.65	0.85	0.85	0.85
Public Works Streets	1.66	1.66	1.76	1.76	1.76
Public Works Parks	1.23	1.23	1.33	1.33	1.33
Public Works Pool	0.15	0.15	0.15	0.15	0.15
Public Works Maintenance	0.15	0.15	0.25	0.25	0.25
Public Works Government Buildings	1.45	1.45	1.55	1.55	1.55
Public Works Sharpsteen Museum	0.06	0.06	0.06	0.06	0.06
Recreation	7.00	7.00	7.00	7.00	7.00
Water Distribution	3.27	3.67	3.77	3.77	3.77
Water Treatment	2.94	3.08	3.18	3.08	3.08
Water Conservation	2.55	0.15	0.15	0.15	0.15
Sewer Collection	3.47	3.87	3.97	3.97	3.97
Sewer Treatment	3.47	4.68	4.78	5.88	5.88
Total Full Time Equivalent Funded	65.00	70.00	74.00	78.00	83.00

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 2018-19 General Fund operating budget is based on resource projections and transfers in for a total of \$11,838,461. Departmental operating expenditures and transfers out are budgeted at \$11,379,386.

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 2018-19 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 2018-19 calls for a minimum 50% reserve in its General Fund by June 30, 2019. Based on staff recommendations the City will end Fiscal Year with a fund balance of \$5,457,073 which

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

is 54.0% as percent of operating expenditures. Revenue resources of \$500,000 will be committed to Public Employees Retirement System (PERS) for the unfunded liability of approximately \$11,181,617 as of June 30, 2017 and employer rate increases and \$170,000 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 2018-19 the General Fund will allocate \$3.6 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 \$207,510.

<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 \$11,379,386.

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, human resources, community support and enrichment grants. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$2,348,257.

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 \$1,742,800 and revenues of \$500,000.

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 \$2,841,231 and revenues of \$140,000.

<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 \$737,031 and revenues of \$359,568.

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 \$1,509,300 and revenues of \$40,000.

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 \$722,690 and revenues of \$88,000.

General Fund Resources

General Fund Revenues total \$11,616,408. In addition General Fund resources include transfers in of \$222,053 to offset the cost of City overhead support For FY 2018-19; 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 \$7,030 for staff time spent on inspections; Community Development Block Grant \$24,595; and Abandoned Vehicle fund \$4,600 for police operations. See the Resources table on next page for revenue and transfers in details.

<p>Budget Summary General Fund Summary</p>

General Fund Resources

General Fund resources are \$11,838,461

RESOURCES

	FY 16-17 <u>Actual</u>	FY 17-18 <u>Adjusted</u>	FY 18-19 <u>Projected</u>
Revenues			
Property Tax	\$ 1,497,974	\$ 1,504,433	\$ 1,591,571
Sales Tax	1,208,039	1,084,482	1,092,000
Transient Occupancy Tax	5,952,810	5,747,902	6,363,078
Other Taxes	480,353	432,926	437,230
Licenses and Permits	299,721	251,271	177,896
Fines, Forfeitures	25,390	27,000	25,500
Interest & Use of Property	29,429	30,000	25,000
Revenues from other Agencies	646,653	688,371	719,086
Grants- Operations	68,150	5,000	5,000
Charges for Services	1,158,490	935,578	1,130,047
Other Revenues	873,227	185,164	50,000
<i>Sub - Total General Fund Revenues</i>	\$ 12,240,236	\$ 10,892,127	\$ 11,616,408
General Fund Transfers in (from)			
Fund 21 (Gas Tax)	\$ 95,000	\$ 95,000	\$ 95,000
Fund 25 (MTC Grants)	-	-	-
Fund 27 (Mobile Home Park- Administration)	7,100	7,500	7,030
Fund 41 (Police Grants)	128,828	78,828	78,828
Fund 38 (CDBG- Administration)	-	-	24,595
Fund 39 (Community Development)	-	-	-
Fund 76 (Housing Trust)	45,000	75,000	-
Fund 77 (Cultural/Recreational)	70,000	181,818	-
Fund 78 (Affordable Housing Trust)	-	-	-
Fund 79 (Abandoned Vehicle)	4,600	4,600	4,600
Fund 80 (Deutsch Proceeds)	-	-	-
Fund 87 (Recreation)	6,000	12,000	12,000
CPA Adjustments (Employee Benefits)	-	-	-
<i>Sub - Total General Fund Transfers In</i>	\$ 356,528	\$ 454,746	\$ 222,053
TOTAL GENERAL FUND RESOURCES	\$ 12,596,764	\$ 11,346,873	\$ 11,838,461

Budget Summary
General Fund Summary

General Fund Expenditures

General Fund expenditures are \$11,379,386

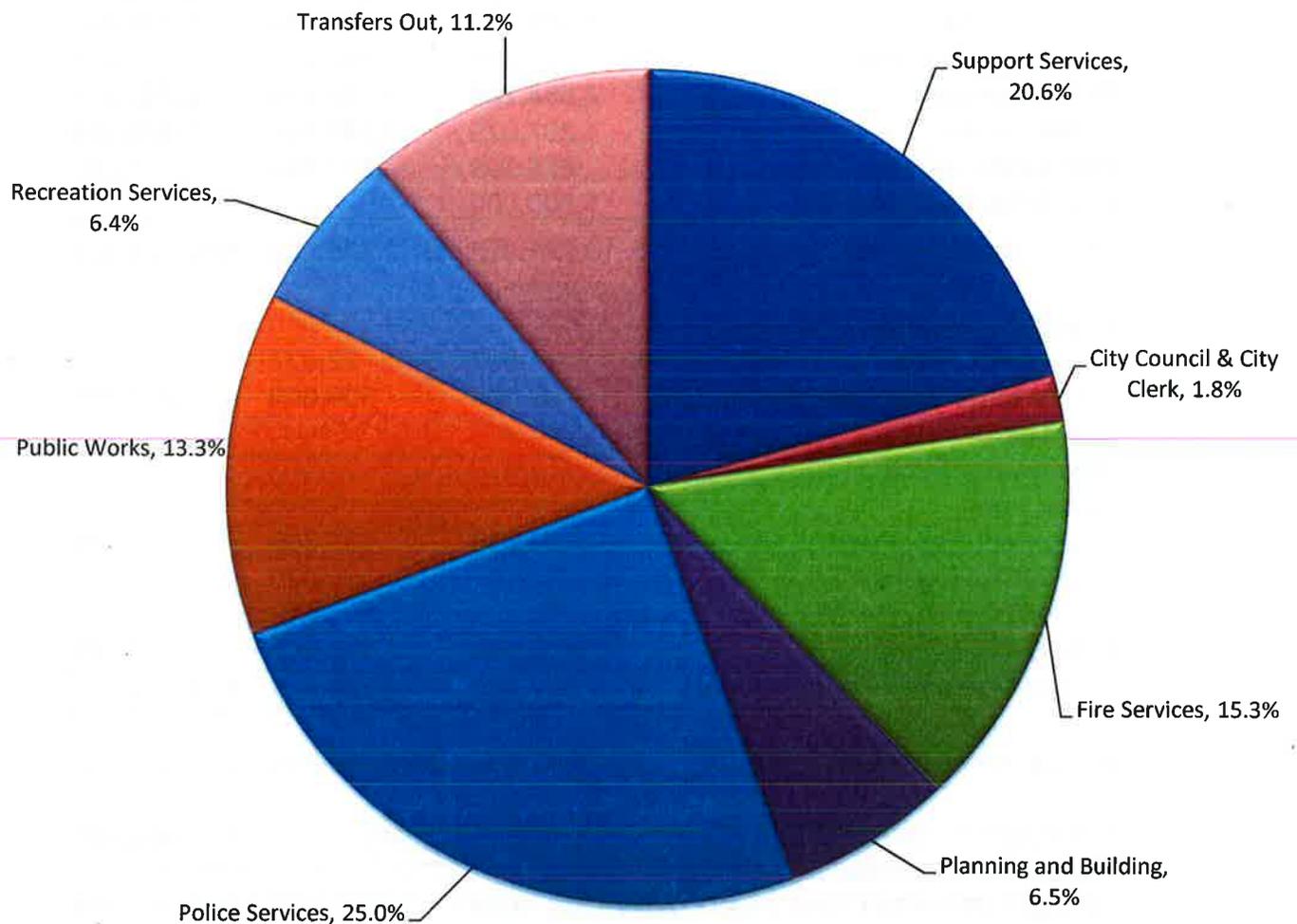
APPROPRIATIONS

	FY 16-17	FY 17-18	FY 18-19
<u>Operating Appropriations</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Projected</u>
City Council and City Clerk	\$ 189,178	\$ 170,586	\$ 207,110
Support services	1,689,097	1,941,615	2,348,257
Fire Services	1,380,797	1,550,363	1,742,800
Planning & Building	724,097	748,014	737,031
Police Services	2,554,209	2,785,519	2,841,231
Public Works	1,207,079	1,248,245	1,509,300
Recreation Services	676,598	812,643	722,690
GASB Pension Expense	1,800,000	-	-
<i>Total Operating Appropriations</i>	\$ 10,221,055	\$ 9,256,985	\$ 10,108,419
<u>Operating Transfers Out (To)</u>			
MTC Grant Fund	\$ (1,507)	\$ 72,077	\$ -
Future Employee Benefits	500,000	500,000	670,000
Gas Tax	-	-	-
Wastewater Fund	-	-	-
Water Fund	-	-	-
Equipment Repl Fund	92,536	133,866	227,065
Affordable Housing	-	50,000	
City Hall	-	-	
Debt Service Fund	450,996	373,902	373,902
<i>Total Operating Transfers Out</i>	\$ 1,042,025	\$ 1,129,845	\$ 1,270,967
TOTAL APPROPRIATIONS	\$ 11,263,080	\$ 10,386,830	\$ 11,379,386
AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS			\$ 500,000
PROJECTED RESERVE FUND (AT YEAR END)			\$ 4,957,073

Operating Expenditures & Transfers Out
General Fund

General Fund expenditures are anticipated to increase from the FY 2017-18 budget by \$851,434 or 9.2%, (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, and additional three fire fighters.

The following chart illustrates the composition of the City’s General Fund expenditures by department projected for FY 2018-19 at **\$11,379,386**.



General Fund
Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--	--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

Operating Revenues							
Property Tax	1,718,854	1,758,715	1,959,100	1,497,974	1,464,433	1,504,433	1,591,571
Sales Tax	919,680	953,927	1,162,678	1,208,039	1,084,482	1,084,482	1,092,000
Transient Occupancy Tax	4,456,456	5,037,136	5,622,943	5,952,810	6,147,902	5,747,902	6,363,078
Other Taxes	384,488	422,884	396,615	480,353	432,926	432,926	437,230
Licenses and Permits	165,350	140,668	151,387	299,721	201,271	251,271	177,896
Fines, Forfeitures & Penalties	35,799	51,192	21,661	25,390	25,500	27,000	25,500
Interest and Use of Property	30,088	43,423	37,601	29,429	30,000	30,000	25,000
Revenues From Other Agencies	71,726	73,386	80,777	646,653	656,745	688,371	719,086
Grants - Operations	19,275	26,187	4,538	68,150	5,000	5,000	5,000
Charges for Services	1,046,620	1,046,992	1,131,380	1,158,490	1,067,578	935,578	1,130,047
Other Revenues	134,241	140,613	373,633	873,227	100,000	185,164	50,000
Total Operating Revenues	8,982,577	9,695,123	10,942,313	12,240,236	11,215,837	10,892,127	11,616,408

Operating Expenditures							
Support Services	1,352,524	1,650,988	2,246,472	1,689,097	1,966,634	1,941,615	2,348,257
City Council & City Clerk	121,047	135,411	150,371	189,178	170,586	170,586	207,110
Fire Services	884,603	968,396	1,323,420	1,380,797	1,460,056	1,550,363	1,742,800
Planning & Building	659,254	660,542	616,613	724,097	844,650	748,014	737,031
Police Services	2,141,507	2,239,981	2,407,339	2,554,209	2,836,804	2,785,518	2,841,231
Public Works	907,873	988,420	1,078,576	1,207,079	1,462,922	1,248,245	1,509,300
Recreation Services	544,889	515,757	635,276	676,598	800,655	812,643	722,690
GASB 68 Pension			-	1,800,000	-	-	-
Total Operating Expenditures	6,611,697	7,159,495	8,458,067	10,221,055	9,542,307	9,256,984	10,108,419

Net Operating Surplus/ (Deficit)	2,370,880	2,535,628	2,484,246	2,019,181	1,673,530	1,635,143	1,507,989
---	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Other Sources							
Deutsche Lease Financing	163,332	23,156	-	42,024	20,000	88,988	30,000
Grants - Improvements	15,690	48,937	1,102,854	61,676	1,328,443	198,712	1,216,732

Other Uses							
Special Projects	68,734	14,450	-	-	-	-	-
Capital Improvement Projects							
Streets	23,606	78,146	1,706,624	655,932	4,028,443	1,559,812	3,149,750
Parks	4,974	-	-	8,918	75,000	243,715	60,000
Buildings	83,378	137,516	317,694	1,063,470	200,000	184,087	260,000
Other	65,787	72,466	45,967	135,022	335,000	329,687	165,000
Total Capital Projects	177,745	288,128	2,070,285	1,863,342	4,638,443	2,317,301	3,634,750

General Fund
Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--	--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

Transfers From or (To) Other Funds

Gas Tax Fund	95,000	115,109	89,979	95,000	95,000	95,000	95,000
Police Grants Fund	105,809	85,268	34,033	128,828	78,828	78,828	78,828
Recreation Donations	8,000	6,100	6,000	6,000	12,000	12,000	12,000
Mobile Home Park Fund	8,985	7,520	7,520	7,100	7,500	7,500	7,030
MTC Grants Fund	11,937	(10,890)	(2,331)	(1,507)	-	(72,077)	-
CDBG Fund	1,123	1,644	-	-	-	-	24,595
Housing Fund	-	-	2,667	-	-	-	-
Affordable Housing	-	-	(220,000)	-	-	(50,000)	-
Affordable Housing	-	-	100,000	45,000	75,000	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	250,000	181,818	-
Adj. YE (Adj Trnsfrs- Auditors)	506,733	(26,080)	40,153	-	-	-	-
Advance to WWTP Capital	-	-	(105,946)	-	-	-	-
Water Operations	(79,400)	(79,400)	(79,400)	-	-	-	-
Equipment Fund	(200,000)	(95,147)	(56,532)	(92,536)	(151,866)	(133,866)	(227,065)
Feige Tank Staff Time	-	-	331	-	-	-	-
Public Emp Retirement System	(50,000)	(500,000)	(350,000)	974,144	(350,000)	(350,000)	(500,000)
GASB 45 Retiree Benefits	(50,000)	(150,000)	(150,000)	425,054	(150,000)	(150,000)	(170,000)
Community Development Fund	104,142	20,143	2,350	-	-	-	-
Debt Service Fund	(29,190)	-	(175,884)	(450,996)	(373,902)	(373,902)	(373,902)
Net All Transfers	493,024	(617,674)	(873,973)	1,210,687	(502,840)	(675,099)	(1,048,914)

Net Fund Surplus or (Deficit)	2,796,447	1,687,469	642,842	1,470,226	(2,119,310)	(1,069,557)	(1,928,943)
--------------------------------------	------------------	------------------	----------------	------------------	--------------------	--------------------	--------------------

Beginning Fund Balance	1,858,588	4,655,035	6,342,504	6,985,347	7,620,813	8,455,573	7,386,016
-------------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Ending Fund Balance	4,655,035	6,342,504	6,985,347	8,455,573	5,501,504	7,386,016	5,457,073
----------------------------	------------------	------------------	------------------	------------------	------------------	------------------	------------------

Fund Balance Allocation to Reserves							
Emergencies and General Contingency	4,655,035	6,342,504	6,985,347	7,955,573	5,001,504	6,886,016	4,957,073
General Liability Claims				500,000	500,000	500,000	500,000
***Total Reserves	4,655,035	6,342,504	6,985,347	8,455,573	5,501,504	7,386,016	5,457,073

Emergency & Contingency Reserves As A Percent of Operating Expenditures	70.4%	88.6%	82.6%	77.8%	52.4%	74.4%	49.0%
All Reserves As A Percent of Operating Expenditures - Policy 30%	70.4%	88.6%	82.6%	82.7%	57.7%	79.8%	54.0%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
SUPPORT SERVICES								
4114	City Manager	135,432	164,456	195,532	211,161	205,123	213,843	228,125
4176	Economic Vitality	320,123	346,325	360,526	369,655	380,873	428,545	475,792
4113	Legal Services	172,553	366,222	802,671	209,737	230,000	195,000	200,000
*4107	Community Support & Enrichment Grants			-	-	-	-	294,893
4108	Finance	218,031	220,493	249,284	265,652	297,897	285,897	322,468
4170	Risk Management	273,331	268,280	289,459	300,600	440,906	412,995	447,847
4172	Personnel	119,225	157,690	203,712	194,228	193,662	194,162	162,388
4119	Non-Departmental	113,829	127,522	145,288	138,064	218,173	211,173	216,744
Total		1,352,524	1,650,988	2,246,472	1,689,097	1,966,634	1,941,615	2,348,257
Year over Year Change		-3.8%	22.1%	36.1%	-24.8%	16.4%	14.9%	20.9%
CITY COUNCIL & CITY CLERK								
4110	City Council	47,670	45,731	58,845	57,840	61,150	59,150	61,774
4111	City Clerk	73,227	78,392	91,344	129,374	107,436	111,436	114,136
4133	Elections	150	11,288	182	1,964	2,000	-	31,200
Total		121,047	135,411	150,371	189,178	170,586	170,586	207,110
Year over Year Change		-31.2%	11.9%	11.0%	25.8%	-9.8%	-9.8%	21.4%
FIRE SERVICES								
4117	Fire Services	884,603	968,396	1,323,420	1,380,797	1,460,056	1,550,363	1,742,800
Total		884,603	968,396	1,323,420	1,380,797	1,460,056	1,550,363	1,742,800
Year over Year Change		5.1%	9.5%	36.7%	4.3%	5.7%	12.3%	12.4%
PLANNING & BUILDING								
4109	Planning Commission	4,831	4,481	4,485	4,070	6,165	6,165	6,285
4120	Active Transp. Advisory Committee	798	-	-	156	-	-	-
4177	Building & Fire Code Board of Appeals	160	-	-	-	-	-	-
4115	Planning	268,276	270,837	296,039	310,344	306,248	308,892	269,056
4125	Building Services	385,189	385,224	316,089	409,527	532,237	432,957	461,690
Total		659,254	660,542	616,613	724,097	844,650	748,014	737,031
Year over Year Change		59.0%	0.2%	-6.7%	17.4%	16.6%	3.3%	-1.5%
POLICE SERVICES								
4116	Police Services	1,686,717	1,747,757	1,838,720	1,958,043	2,201,741	2,131,940	2,180,300
4129	Police Dispatch	454,790	492,224	568,619	596,166	635,063	653,578	660,931
4138	Emergency Services	-	-	-	-	-	-	-
Total		2,141,507	2,239,981	2,407,339	2,554,209	2,836,804	2,785,518	2,841,231
Year over Year Change		-1.9%	4.6%	7.5%	6.1%	11.1%	9.1%	2.0%
PUBLIC WORKS								
4121	Public Works Administration	106,589	131,133	148,233	177,068	244,545	180,692	207,795
4122	Streets	233,272	271,984	252,686	286,048	403,595	298,822	418,683
4123	Park Maintenance	174,708	194,588	214,631	217,695	246,101	247,513	289,933
4126	Pool Maintenance	160,428	147,642	133,188	145,387	158,085	124,178	152,081
4124	Maintenance Shop	20,546	23,410	36,268	43,459	50,301	50,301	52,586
4127	Building Maintenance	212,330	219,663	293,570	337,422	360,295	346,739	388,222
Total		907,873	988,420	1,078,576	1,207,079	1,462,922	1,248,245	1,509,300
Year over Year Change		4.1%	8.9%	9.1%	11.9%	21.2%	3.4%	20.9%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
RECREATION SERVICES								
4152	Recreation Programs	122,299	98,564	126,058	121,099	161,050	150,050	169,959
4153	Education/Recreation Courses	58,034	49,172	50,056	52,880	82,349	65,849	82,468
4154	Senior Activities	27,730	19,623	11,511	17,520	47,910	35,685	36,779
4156	Aquatic Services	173,989	148,225	259,438	249,822	254,068	249,768	257,623
4107	Community Promotions	43,333	79,833	57,049	84,529	105,833	155,833	-
4155	Community Activities	20,228	18,982	19,985	31,376	25,664	25,664	36,465
4174	Library Services	71,687	76,070	86,539	92,310	94,155	101,146	108,226
4173	Sharpsteen Museum	17,589	15,288	14,640	17,062	19,126	18,648	20,670
4405	Transit - Shuttle	10,000	10,000	10,000	10,000	10,500	10,000	10,500
Total		544,889	515,757	635,276	676,598	800,655	812,643	722,690
Year over Year Change		9.5%	-5.3%	23.2%	6.5%	18.3%	20.1%	-11.1%
Total Operations		6,611,697	7,159,495	8,458,067	8,421,055	9,542,307	9,256,984	10,108,419
		3.4%	8.3%	18.1%	-0.4%	13.3%	9.9%	9.2%
Special Projects								
4607	Services and Development Impact Fee Updates	67,134	14,450	-	-	-	-	-
Total Special Projects		68,734	14,450	-	-	-	-	-
Capital Improvements								
	Streets	23,606	78,146	1,706,624	655,932	4,028,443	1,559,812	3,149,750
	Parks	4,974	-	-	8,918	75,000	243,715	60,000
	Buildings & Facilities	83,378	137,516	317,694	1,063,470	200,000	184,087	260,000
	Other	65,787	72,466	45,967	135,022	335,000	329,687	165,000
Total Capital Improvements		177,745	288,128	2,070,285	1,863,342	4,638,443	2,317,301	3,634,750
Total General Fund Appropriations		6,858,176	7,462,073	10,528,352	10,284,397	14,180,750	11,574,285	13,743,169

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Debt Service								
4430	Debt Service Payments	-	-	-	-	-	-	-
Total Debt Service		-	-	-	-	-	-	-
Other Uses								
Transfers Out								
	Water & WWTP Operations	-	-	105,946	-	-	-	-
	Debt Service	29,190	-	175,884	450,996	373,902	373,902	373,902
	Water Operations	79,400	79,400	79,400	-	-	-	-
	Employee Benefits	100,000	650,000	500,000	500,000	500,000	500,000	670,000
	Equipment Fund	200,000	95,147	64,345	91,029	151,866	133,866	227,065
	Gas Tax Fund	-	-	5,021	-	-	-	-
	MTC Grant Funds	4,448	12,107	-	1,507	-	72,077	-
	City Hall Fund	-	-	21,514	-	-	-	-
	Affordable Housing	-	-	220,000	-	-	50,000	-
	Cultural/Recreational Fund	-	-	-	-	-	68,182	-
Total Other		413,038	892,734	1,172,109	1,043,532	1,025,768	1,198,027	1,270,967
Total General Fund Uses		7,271,214	8,354,807	11,700,461	11,327,929	15,206,518	12,772,312	15,014,136

General Fund
CIP Project Summary

Project #	Description	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Streets								
5402	Pavement Maintenance	-	28,579	627,813	607,578	2,675,000	1,356,100	2,000,000
5440	Garnett Creek Bridge	-	-	-	1,513	-	-	-
5520-4915	Culvert Repair Grant Street	8,247	9,386	972,785	38,996	1,328,443	198,712	1,129,750
5326-4905	GIS Survey	1,000	22,664	-	7,144	-	-	-
5523-4915	Road to Feige Tank	-	14,917	106,026	-	-	-	-
5544	Way Finding Signage	-	-	-	-	25,000	5,000	20,000
5545	Downtown Directory Signage	-	-	-	701	-	-	-
SUBTOTAL STREETS		23,606	78,146	1,706,624	655,932	4,028,443	1,559,812	3,149,750
Parks								
5548	Community Garden Park	-	-	-	7,534	-	-	-
5549	Dog Park	-	-	-	1,384	-	-	-
5563	Pioneer Park	-	-	-	-	-	115,814	-
5566	Pioneer Park - Play Lot Playground	-	-	-	-	-	27,901	-
New	Parklets	-	-	-	-	-	-	30,000
5560	Pioneer Park Pedestrian Bridge	-	-	-	-	75,000	100,000	30,000
SUBTOTAL PARKS		4,974	-	-	8,918	75,000	243,715	60,000
Buildings & Facilities								
5503	Monhoff & Recreation Improvements	32,659	56,981	197,874	1,002,265	-	23,000	-
5408	PW Corp Yard	-	-	-	-	50,000	-	200,000
5451-4915	Community Pool Facility	20,434	23,156	-	33,319	50,000	61,087	30,000
5502	Facility Improvements Community Center & Sharpsteen	-	-	73,435	15,871	100,000	100,000	30,000
5507-4915	Facility Improvements - Police	30,285	41,209	-	2,385	-	-	-
5543	HVAC Unit - Fire Station	-	-	-	9,630	-	-	-
5539	Demolition Classroom	-	-	46,385	-	-	-	-
SUBTOTAL BUILDINGS & FACILITIES		83,378	137,516	317,694	1,063,470	200,000	184,087	260,000
Other Improvements								
5200-4915	Pioneer Cemetary	-	-	-	-	10,000	10,000	20,000
5512-4915	Boys and Girls Club	-	-	-	2,865	-	-	-
5521-4905	Fairway Path Extension	16,220	30,970	12,719	10,586	-	-	-
5530-4915	Access Facility & Sidewalk Improvements	-	34,738	33,248	35,585	75,000	85,000	100,000
5550-4915	Parking Lot - Affordable Housing	-	-	-	20,000	-	-	-
5552	Flood Damage- Jan 2017	-	-	-	65,986	-	-	-
5559	Little League - Restroom	-	-	-	-	250,000	152,687	-
5561	Tubbs Fire	-	-	-	-	-	52,000	-
5562	Railroad Tracks Repurpose	-	-	-	-	-	-	-
5564	Vine Trail	-	-	-	-	-	5,500	-
New	Preschool Relocation	-	-	-	-	-	-	-
5565	Oat Hill Mine	-	-	-	-	-	24,500	45,000
SUBTOTAL OTHER		65,787	72,466	45,967	135,022	335,000	329,687	165,000
Total All General Fund Projects		177,745	288,128	2,070,285	1,863,342	4,638,443	2,317,301	3,634,750

General Fund
Special Projects Summary

Project #	Description	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
-----------	-------------	-----------------	-----------------	-----------------	-----------------	-------------------------	-------------------------	--------------------------

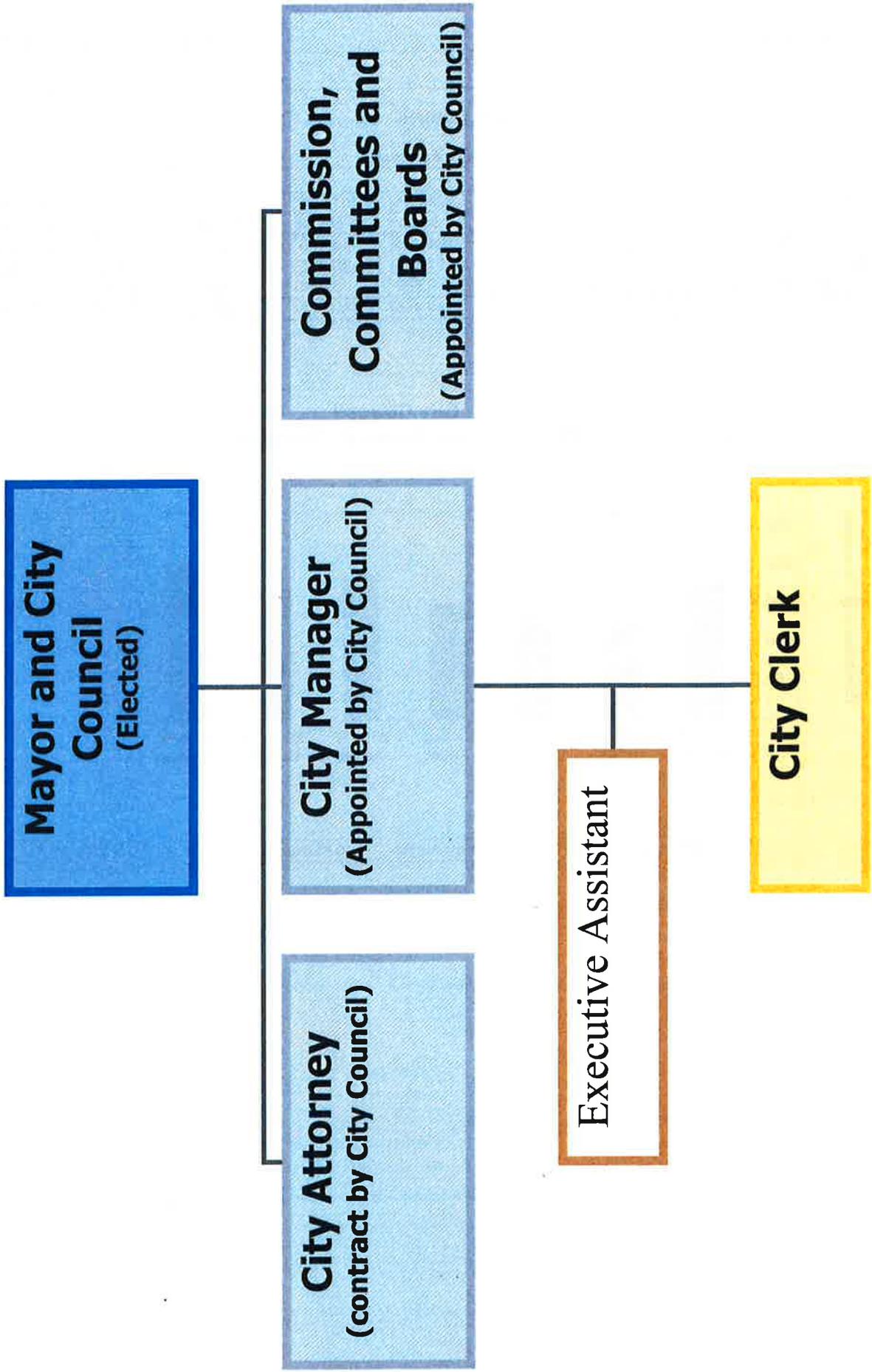
Special Projects

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

Funding Sources for Special Projects

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

This Page is Intentionally Left Blank

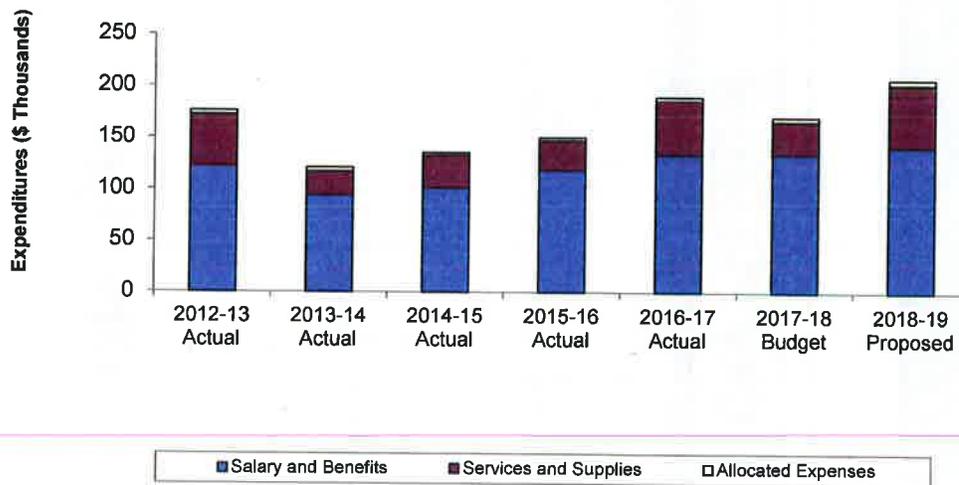


City of Calistoga Administration
 Staffing Chart
 FY 2018-2019

City Council
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	121,949	93,804	101,146	118,460	134,057	134,439	141,828
Services and Supplies	50,147	23,025	31,676	28,867	52,260	31,700	60,650
Allocated Expenses	3,956	4,218	2,589	3,044	3,602	4,447	4,632
TOTAL	176,052	121,047	135,411	150,371	189,919	170,586	207,110

City Council
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4303	FICA/MEDICARE	944	1,065	514	467	918	918	918
4308	ELECTED PART TIME SALARIES	12,000	12,000	12,000	12,000	12,000	12,000	12,000
4311	MEDICAL/DENTAL	25,650	23,572	35,113	34,640	37,399	35,399	38,107
4312	WORKERS COMP	607	701	727	636	688	688	660
4313	OTHER BENEFITS	1,695	3,795	195	195	195	195	139
SUBTOTAL		40,896	41,133	48,549	47,938	51,200	49,200	51,824
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	240	372	1,001	238	400	400	400
4410	ADVERTISING	2,737	3,626	3,962	4,101	3,800	3,800	3,800
4665	VICE MAYOR DUNSFORD	157	-	-	-	250	250	250
4666	COUNCILMEMBER KRAUS	-	-	-	-	250	250	250
4667	CNCLMBR/MAYOR CANNING	1,919	280	2,345	2,357	2,500	2,500	2,500
4673	COUNCILMEMBER BARNES COUNCILMEMBER LOPEZ-	63	160	160	64	250	250	250
4668	ORTEGA	1,658	160	2,828	3,142	2,500	2,500	2,500
4808	PROMOTION	-	-	-	-	-	-	-
SUBTOTAL		6,774	4,598	10,296	9,902	9,950	9,950	9,950
TOTAL PROGRAM BUDGET		47,670	45,731	58,845	57,840	61,150	59,150	61,774

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

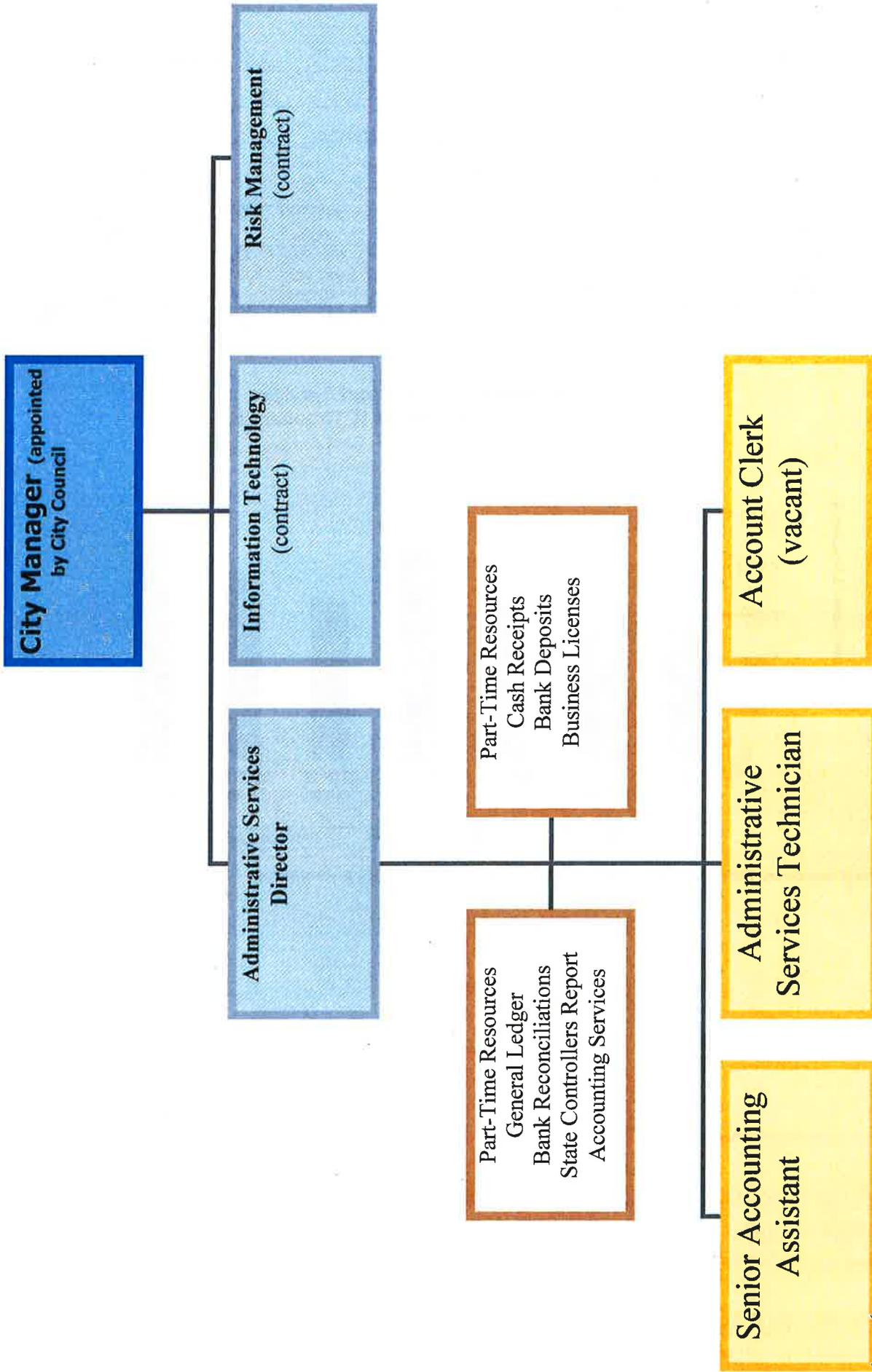
PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	34,692	42,301	49,783	59,771	61,390	61,390	66,393
4302	OVERTIME	-	-	66	58	-	-	-
4303	FICA/MEDICARE	2,680	3,262	3,808	4,571	4,751	4,751	5,189
4305	INCENTIVE PAY	-	1,440	1,440	1,440	720	720	1,440
4310	PERS	3,432	2,630	3,467	7,005	4,070	8,070	4,907
4311	MEDICAL/DENTAL	7,806	6,927	7,567	7,953	8,484	8,484	8,074
4312	WORKERS COMP	3,050	3,300	3,597	4,089	3,559	3,559	3,731
4313	OTHER BENEFITS	382	153	183	233	265	265	270
SUBTOTAL		52,908	60,013	69,911	85,120	83,239	87,239	90,004
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,044	4,789	2,921	2,963	3,000	3,000	3,000
4402	CONTRACT SERVICES	7,993	5,720	9,601	31,649	8,150	8,150	7,000
4405	TRAINING & MEETINGS	1,798	1,946	1,959	4,545	3,300	3,300	6,300
4410	ADVERTISING	700	1,748	1,569	216	3,000	3,000	1,000
4415	POSTAGE	881	437	638	566	1,000	1,000	900
4430	DUES & SUBSCRIPTIONS	225	359	595	352	300	300	300
4650	TRAINING & MEETINGS	460	791	1,106	93	1,000	1,000	1,000
4510	EQUIPMENT FUND RENTAL	4,218	2,589	3,044	3,870	4,447	4,447	4,632
SUBTOTAL		20,319	18,379	21,433	44,254	24,197	24,197	24,132
TOTAL PROGRAM BUDGET		73,227	78,392	91,344	129,374	107,436	111,436	114,136

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

<i>SERVICES & SUPPLIES</i>							
4401	MATERIALS & SUPPLIES	150	11	182	-	200	500
4402	CONTRACT SERVICES	-	7,719	-	289	1,000	15,000
4410	ADVERTISING	-	3,032	-	1,675	300	15,000
4415	POSTAGE	-	526	-	-	-	300
4650	TRAINING & MEETINGS	-	-	-	-	500	400
SUBTOTAL		150	11,288	182	1,964	2,000	31,200
TOTAL PROGRAM BUDGET		150	11,288	182	1,964	2,000	31,200

This Page is Intentionally Left Blank

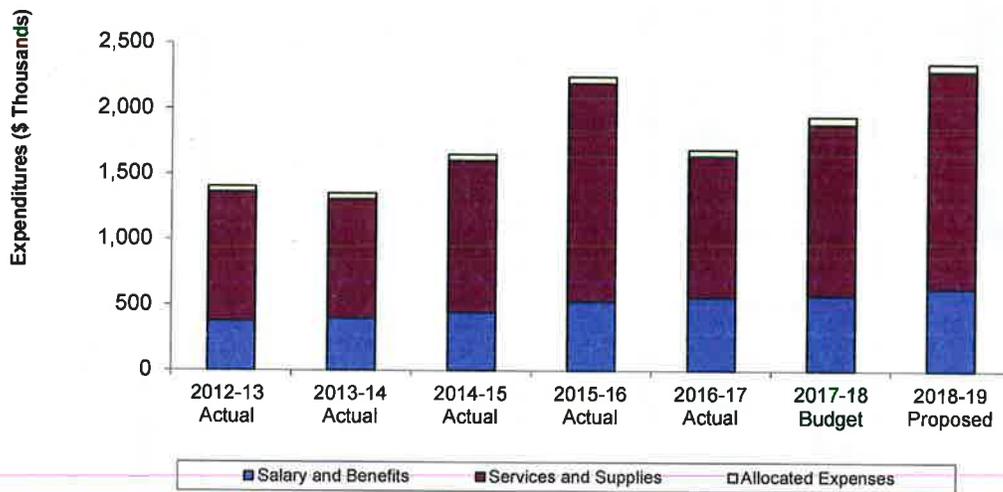


City of Calistoga Administrative Services Department
 Staffing Chart
 FY 2018-2019

Administrative Support Services
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	379,864	398,997	445,558	528,563	563,676	577,733	633,119
Services and Supplies	981,565	907,912	1,158,048	1,667,965	1,075,605	1,304,909	1,656,877
Allocated Expenses	44,564	45,615	47,382	49,944	49,816	58,973	58,261
TOTAL	1,405,993	1,352,524	1,650,988	2,246,472	1,689,097	1,941,615	2,348,257

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



**Community Support and Enrichment Grants Moved to Administrative Support Services in FY 2018-19.

Actual	Actual	Actual	Actual	Adopted	Revised	Proposed
FY 13-14	FY 14-15	FY 15-16	FY 16-17	Budget	Budget	Budget
				FY 17-18	FY 17-18	FY 18-19

Department: Support Services
 Program: Community Support and Enrichment Grants
 Account Code: 01-4107

SERVICES & SUPPLIES								
4479	The Family Center	10,000	10,000	7,500	13,000	10,000	10,000	10,000
	The Family Center- Senior Need	20,000	15,000	15,000	24,500	20,000	20,000	20,000
	The Family Center- Immigration Assistance	-	-	-	-	30,000	30,000	30,000
4446	One Napa Valley Initiative	3,333	3,333	3,334	5,000	3,333	3,333	3,333
4447	Fairgrounds In-Kind Parade	-	7,500	7,500	7,500	7,500	7,500	7,500
4450	Legal Aide (Seniors and Immigrants)	-	30,000	10,847	8,239	5,000	5,000	-
	Boys and Girls Club							45,000
	The Family Center (Youth Diversion Program)							25,000
	Crossing Guard							8,000
	Petaluma Animal Services							50,000
New	Community Survey			-	-	-	-	20,000
New	Napa County Housing Authority			-	-	-	-	30,560
New	Community Action Senior Nutrition Program			-	-	-	-	3,500
New	Fair Housing Napa Valley			-	-	-	-	12,000
	Community Enrichment Grants					30,000	1,500	30,000
4459	Every 15 Minutes	-	-		924	-	-	-
4474	Hispanic Festival	-	5,000	-	-	-	-	-
4464	Wine Country Animal Lovers	8,000	-	-	-	-	-	-
4482	Calistoga Art Center	750	750	5,618	4,866	-	6,000	-
4483	Calistoga Cares	500	1,750	750	1,000	-	-	-
4467	Community Christmas Bazaar	750	-	1,500	1,500	-	1,500	-
4495	Calistoga Pet Clinic	-	-	2,500	-	-	-	-
4485	Calistoga After School	-	2,500	2,500	3,000	-	4,000	-
4491	Community Gardens	-	-	-	-	-	5,000	-
4496	Sorpotomists International	-	-	-	1,000	-	2,000	-
4551	Hearts & Hands	-	-	-	10,000	-	10,000	-
4552	Rianda House	-	-	-	-	-	-	-
4553	Fire Association	-	-	-	-	-	50,000	-
4487	Calistoga Boys & Girls Club	-	4,000	-	4,000	-	-	-
	Subtotal Community Enrichment Grants	10,000	14,000	12,868	26,290	30,000	80,000	30,000
TOTAL PROGRAM BUDGET		43,333	79,833	57,049	84,529	105,833	155,833	294,893

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	86,540	102,937	125,533	134,646	134,258	134,258	151,171
4302	OVERTIME	-	-	66	58	-	-	-
4303	FICA/MEDICARE	6,030	6,952	8,456	9,298	10,495	8,495	11,868
4309	SPECIAL PAY	-	2,208	6,128	2,208	2,928	2,928	3,972
4310	PERS	15,007	18,475	15,604	12,836	9,476	14,476	11,336
4311	MEDICAL/DENTAL	7,404	7,347	11,244	17,002	17,861	17,861	17,824
4312	WORKERS COMP	4,706	5,670	6,160	7,071	7,861	7,861	8,533
4313	OTHER BENEFITS	310	366	452	514	553	553	589
4314	SHARE THE SAVINGS	3,720	5,040	3,240	1,440	-	720	-
4315	HOUSING ALLOWANCE	-	-	7,000	8,000	-	-	-
SUBTOTAL		125,775	153,995	183,883	193,073	183,432	187,152	205,293
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	148	442	596	380	-	-	1,000
4402	CONTRACT SERVICES	-	-	-	-	-	9,000	2,000
4403	UTILITIES	1,896	2,059	1,980	2,139	2,500	2,500	2,500
4405	TRAINING & MEETINGS	61	46	913	1,146	1,200	1,200	1,200
4410	ADVERTISING	-	-	-	750	4,500	500	-
4415	POSTAGE	282	43	88	30	500	500	500
4430	DUES & SUBSCRIPTIONS	65	878	1,218	3,549	1,500	1,500	1,500
4650	TRAINING & MEETINGS	1,593	1,853	1,008	1,704	3,000	3,000	5,500
4510	EQUIP FUND RENTAL	5,612	5,140	5,846	8,390	8,491	8,491	8,632
SUBTOTAL		9,657	10,461	11,649	18,088	21,691	26,691	22,832
TOTAL PROGRAM BUDGET		135,432	164,456	195,532	211,161	205,123	213,843	228,125

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	14,754	15,159	18,938	18,719	18,217	18,217	18,763
4303	FICA/MEDICARE	984	905	1,162	1,182	1,436	1,436	1,478
4305	INCENTIVE PAY	322	552	520	552	552	552	552
4310	PERS	3,185	3,660	3,065	1,700	1,351	1,351	1,428
4311	MEDICAL/DENTAL	110	110	968	2,250	2,344	2,344	2,438
4312	WORKERS COMP	716	886	943	1,063	1,075	1,075	1,062
4313	OTHER BENEFITS	52	53	55	70	72	72	71
4315	HOUSING ALLOWANCE	-	-	1,750	2,000	-	-	-
SUBTOTAL		20,123	21,325	27,401	27,536	25,047	25,047	25,792
SERVICES & SUPPLIES								
4402	CALISTOGA CHAMBER OF COMMERCE - VISITORS	300,000	325,000	333,125	342,119	355,826	400,000	450,000
4410	ADVERTISING			-	-	-	3,498	-
SUBTOTAL		300,000	325,000	333,125	342,119	355,826	403,498	450,000
TOTAL PROGRAM BUDGET		320,123	346,325	360,526	369,655	380,873	428,545	475,792

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

SERVICES & SUPPLIES								
4402	City Attorney	134,802	365,312	235,486	209,737	230,000	195,000	200,000
	Special Legal Counsel &							
4410	Litigation	37,751	910	567,185	-	-	-	-
SUBTOTAL		172,553	366,222	802,671	209,737	230,000	195,000	200,000
TOTAL PROGRAM BUDGET		172,553	366,222	802,671	209,737	230,000	195,000	200,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	116,051	116,738	128,587	138,945	144,091	144,091	152,214
4302	OVERTIME	129	65	141	40	-	-	-
4303	FICA/MEDICARE	9,611	9,636	10,674	10,902	13,353	12,353	14,081
4305	INCENTIVE PAY	3,390	2,690	3,361	4,752	4,740	4,740	5,041
4308	PART TIME SALARIES	7,350	8,068	9,604	10,659	25,724	17,724	26,806
4310	PERS	20,703	22,691	30,231	32,897	35,314	32,314	42,177
4311	MEDICAL/DENTAL	12,056	14,059	17,630	17,904	18,717	18,717	19,179
4312	WORKERS COMP	6,088	7,301	8,006	8,111	10,002	10,002	10,123
4313	OTHER BENEFITS	420	424	492	924	595	595	588
SUBTOTAL		175,798	181,672	208,726	225,134	252,536	240,536	270,209
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,702	3,833	4,497	5,239	4,840	4,840	4,840
4402	CONTRACT SERVICES							
	Accounting Services	22,142	20,712	21,623	19,203	19,775	19,775	26,875
	Business License System Revenue Enhancement Program							
4403	UTILITIES	1,896	2,059	1,964	2,139	2,100	2,100	2,500
4405	TRAINING & MEETINGS	731	870	21	-	1,325	1,325	1,325
4415	POSTAGE	2,747	2,816	2,708	2,688	4,000	4,000	3,500
4430	DUES & SUBSCRIPTIONS	358	758	968	957	990	990	1,024
4510	EQUIPMENT FUND RENTAL	8,106	7,773	8,777	10,292	12,331	12,331	12,195
SUBTOTAL		42,233	38,821	40,558	40,518	45,361	45,361	52,259
TOTAL PROGRAM BUDGET		218,031	220,493	249,284	265,652	297,897	285,897	322,468

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,031	3,240	3,405	6,256	3,875	3,875	4,315
4402	CONTRACT SERVICES	31,161	27,679	39,393	28,467	43,000	43,000	43,000
	NCTPA Support							
	LAFCO Support							
	Napa Cty - PropTax Collection							
	Other							
4414	AUDITING SERVICES	30,240	30,566	49,438	43,155	38,125	38,125	42,000
4415	POSTAGE	2,435	2,178	2,354	2,154	2,202	2,202	2,240
4417	FUEL & OIL	334	80	62	86	200	200	-
4430	DUES & SUBSCRIPTIONS	5,609	4,533	6,137	5,908	6,020	6,020	6,655
4431	FEES	4,825	4,643	6,129	5,710	6,000	6,000	7,500
4465	STAFF DEVELOPMENT	-	-	-	1,000	10,000	3,000	3,000
4466	STAFF CELEBRATION	1,697	1,180	2,509	7,803	5,600	5,600	5,600
4499	CONTINGENCY	1,600	18,954	540	6,391	15,000	15,000	15,000
4499	SEPARATION EXPENSES	-	-	-	-	50,000	50,000	50,000
4510	EQUIP. FUND RENTAL	31,897	34,469	35,321	31,134	38,151	38,151	37,434
	SUBTOTAL	113,829	127,522	145,288	138,064	218,173	211,173	216,744
TOTAL PROGRAM BUDGET		113,829	127,522	145,288	138,064	218,173	211,173	216,744

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

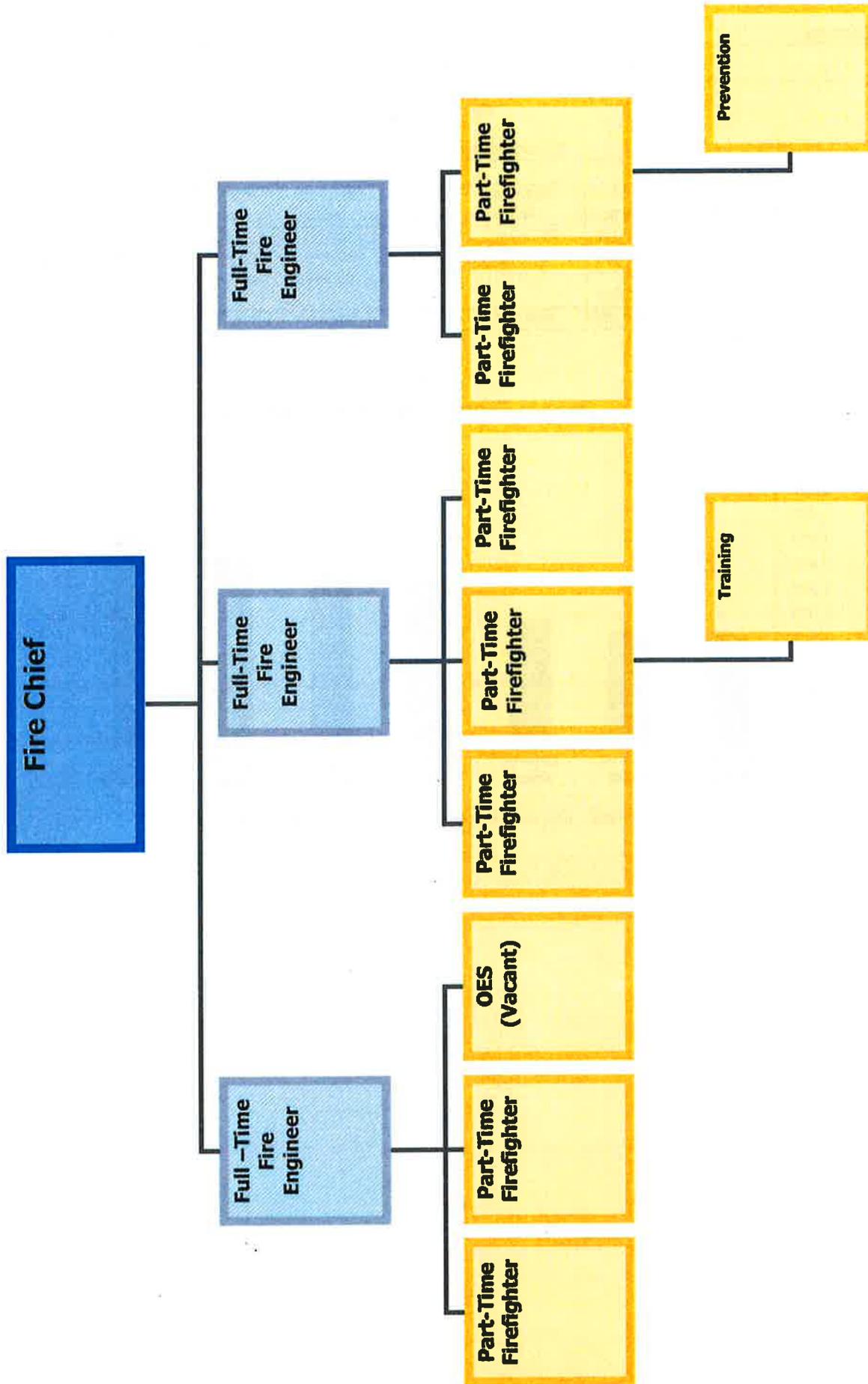
Department: Support Services
 Program: Risk Management
 Account Code: 01-4170

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	25,498	26,125	31,406	32,807	32,977	32,977	34,726
4303	FICA/MEDICARE	1,840	1,773	2,155	2,172	2,637	2,137	2,776
4305	INCENTIVE PAY	832	1,090	1,193	1,502	1,500	1,500	1,560
4310	PERS	5,615	6,411	6,957	5,740	5,891	5,891	7,065
4311	MEDICAL/DENTAL	926	951	1,811	3,105	3,234	3,234	3,363
4312	WORKERS COMP	1,244	1,526	1,642	1,832	1,976	1,976	1,996
4313	OTHER BENEFITS	86	87	94	116	121	121	121
4315	HOUSING ALLOWANCE	-	-	1,750	2,000	-	-	-
SUBTOTAL		36,041	37,963	47,008	49,274	48,336	47,836	51,607
SERVICES & SUPPLIES								
4411	INSURANCE DEPOSITS & PREMIUMS							
	Liability Deposit	152,442	145,052	134,172	185,866	208,860	220,254	221,499
	Property Deposit	44,667	49,181	45,307	41,778	57,000	58,158	57,991
	Volunteer Insurance	696	711	737	772	775	797	800
	Public Employee Bond	908	913	913	935	935	950	950
	Workers Comp Adjustment	-	33,656	52,450	20,471	50,000	35,000	40,000
4435	Claims Reserve/Payments	36,947	804	8,872	1,504	75,000	50,000	75,000
SUBTOTAL		237,290	230,317	242,451	251,326	392,570	365,159	396,240
TOTAL PROGRAM BUDGET		273,331	268,280	289,459	300,600	440,906	412,995	447,847

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	28,691	36,310	43,829	48,604	48,912	48,912	51,960
4302	OVERTIME			33	29	-	-	-
4303	FICA/MEDICARE	2,100	2,535	3,066	3,468	4,448	3,448	4,709
4305	INCENTIVE PAY	562	1,272	1,240	1,272	912	912	1,272
4308	PART TIME SALARIES	770	-	-	-	8,320	8,320	8,320
4310	PERS	4,104	4,974	4,692	4,352	3,932	5,432	3,881
4311	MEDICAL/DENTAL	3,362	3,564	4,654	6,227	6,586	6,586	6,474
4312	WORKERS COMP	1,184	1,508	1,686	1,995	3,332	3,332	3,385
4313	OTHER BENEFITS	487	440	595	712	220	220	217
4315	HOUSING ALLOWANCE	-	-	1,750	2,000	-	-	-
SUBTOTAL		41,260	50,603	61,545	68,659	76,662	77,162	80,218
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	11	1,518	845	136	350	350	350
4402	CONTRACT SERVICES	44,778	74,039	107,034	103,065	88,000	88,000	55,900
	Personnel Services							
	Pre-Employment Check & Testing							
	Preventative Medical							
	CalPERS Medical							
	Other (Unemployment claims)							
	Classification & Comp Study	-						
4405	TRAINING & MEETINGS	391	1,114	1,353	1,355	1,000	1,000	1,000
4410	ADVERTISING	10,930	7,303	10,543	1,904	12,000	12,000	7,500
4415	POSTAGE	123	771	341	1,090	650	650	1,700
4424	HEALTH	21,732	22,342	22,051	18,019	15,000	15,000	15,720
SUBTOTAL		77,965	107,087	142,167	125,569	117,000	117,000	82,170
TOTAL PROGRAM BUDGET		119,225	157,690	203,712	194,228	193,662	194,162	162,388

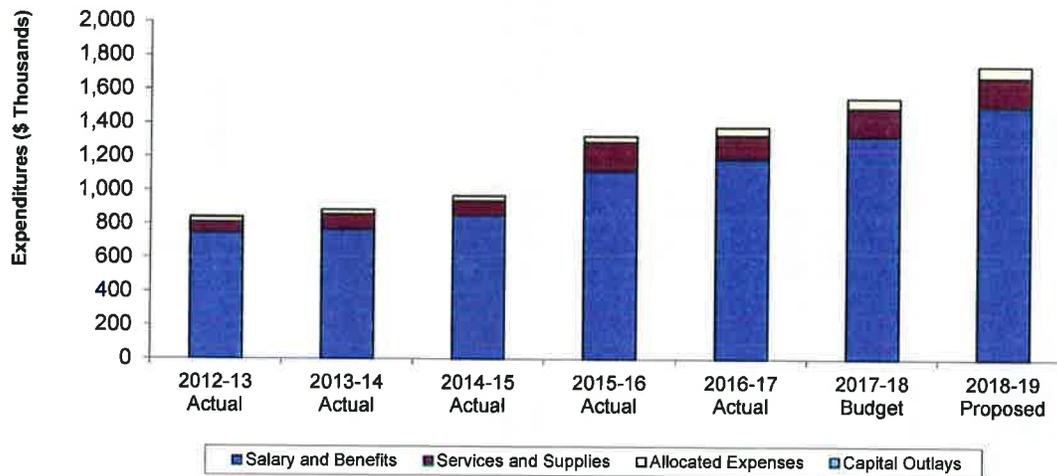


City of Calistoga Fire Department
 Staffing Chart
 FY 2018-2019

Fire
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	747,056	767,274	851,730	1,118,100	1,191,603	1,323,052	1,502,743
Services and Supplies	63,561	89,418	86,489	169,376	138,690	168,325	172,570
Allocated Expenses	27,419	27,911	30,177	35,944	48,442	58,986	67,487
Capital Outlays	3,960	-	-	-	-	-	-
TOTAL	841,996	884,603	968,396	1,323,420	1,378,735	1,550,363	1,742,800

Fire
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

Department: Fire Services
Program: Fire Operations

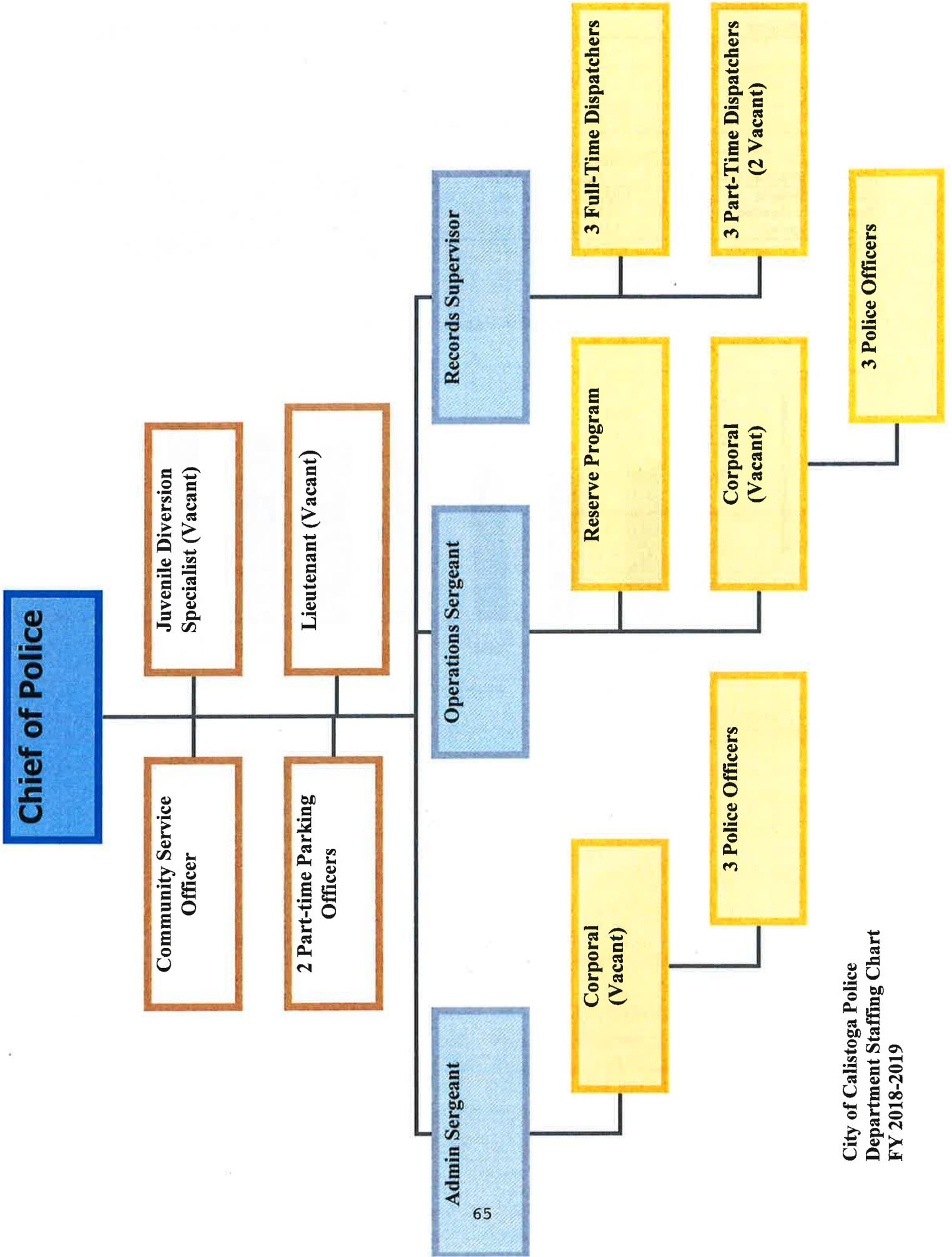
Account Code: 01-4117

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	334,273	317,746	345,598	374,333	395,568	467,806	583,519
4302	OVERTIME	40,218	90,170	170,545	138,064	170,598	178,598	178,006
4303	FICA/MEDICARE	35,205	37,439	47,235	52,332	59,748	64,949	70,434
4308	PART TIME SALARIES	118,543	130,012	145,007	193,178	209,481	199,481	153,884
4309	SPECIAL PAY	7,829	5,054	6,527	10,358	5,373	7,548	5,299
4310	PERS	118,199	140,702	233,799	235,501	182,818	201,206	262,991
4311	MEDICAL/DENTAL	73,475	83,620	109,294	121,871	137,822	134,822	166,835
4312	WORKER'S COMP	20,961	27,195	37,090	41,491	44,752	42,057	50,639
4313	OTHER BENEFITS	1,544	1,525	1,857	1,899	2,021	2,021	2,848
SUBTOTAL		750,247	833,463	1,096,952	1,169,027	1,208,181	1,298,488	1,474,455
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	6,829	5,287	7,052	9,964	16,300	16,300	16,300
4402	CONTRACT SERVICES	35,418	30,800	34,552	39,972	46,775	46,775	47,520
4403	UTILITIES	13,554	14,412	15,022	15,442	14,000	14,000	14,000
4404	REPAIRS & MAINTENANCE	2,056	5,719	47,359	37,285	37,150	37,150	41,150
4405	TRAINING & MEETINGS	701	2,683	4,233	1,292	7,500	7,500	7,500
4408	UNIFORM ALLOWANCE	12,268	11,952	46,266	19,692	15,200	15,200	13,600
4415	POSTAGE	75	119	650	141	350	350	250
4417	FUEL & OIL	9,560	8,166	6,753	9,261	12,500	12,500	13,500
4420	MEDICAL SUPPLIES	3,523	4,205	3,271	3,305	7,800	7,800	8,000
4430	DUES & SUBSCRIPTIONS	220	-	-	-	250	250	250
4510	EQUIP FUND RENTAL	27,911	30,177	35,944	48,442	58,986	58,986	67,487
SUBTOTAL		112,115	113,520	201,102	184,796	216,811	216,811	229,557
Other								
4821	SPECIAL EQUIPMENT AED	-	-	-	2,062	-	-	-
SUBTOTAL		-	-	-	2,062	-	-	-
TOTAL PROGRAM BUDGET		862,362	946,983	1,298,054	1,355,885	1,424,992	1,515,299	1,704,012
ESTIMATED PROGRAM REVENUES								
3243	Fire Services Reimbursements	310,027	387,167	620,258	484,032	420,000	420,000	500,000
TOTAL PROGRAM REVENUES		310,027	387,167	620,258	484,032	420,000	420,000	500,000
Net Program Subsidy by General Fund		552,335	559,816	677,796	871,853	1,004,992	1,095,299	1,204,012

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	10,172	11,094	12,219	13,090	14,400	14,400	15,963
4303	FICA/MEDICARE	808	859	969	917	1,114	1,114	1,234
4305	INCENTIVE PAY	68	90	90	90	165	165	165
4310	PERS	3,578	3,880	5,466	6,008	6,219	6,219	8,135
4311	MEDICAL/DENTAL	1,839	1,684	1,688	1,711	1,782	1,782	1,854
4312	WORKER'S COMP	529	626	677	714	835	835	887
4313	OTHER BENEFITS	33	34	39	46	49	49	50
SUBTOTAL		17,027	18,267	21,148	22,576	24,564	24,564	28,288
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	991	-	1,980	98	2,500	2,500	2,500
4402	CONTRACT SERVICES	4,223	2,941	2,238	2,238	3,000	3,000	3,000
4405	TRAINING & MEETINGS	-	205	-	-	5,000	5,000	5,000
SUBTOTAL		5,214	3,146	4,218	2,336	10,500	10,500	10,500
TOTAL PROGRAM BUDGET		22,241	21,413	25,366	24,912	35,064	35,064	38,788

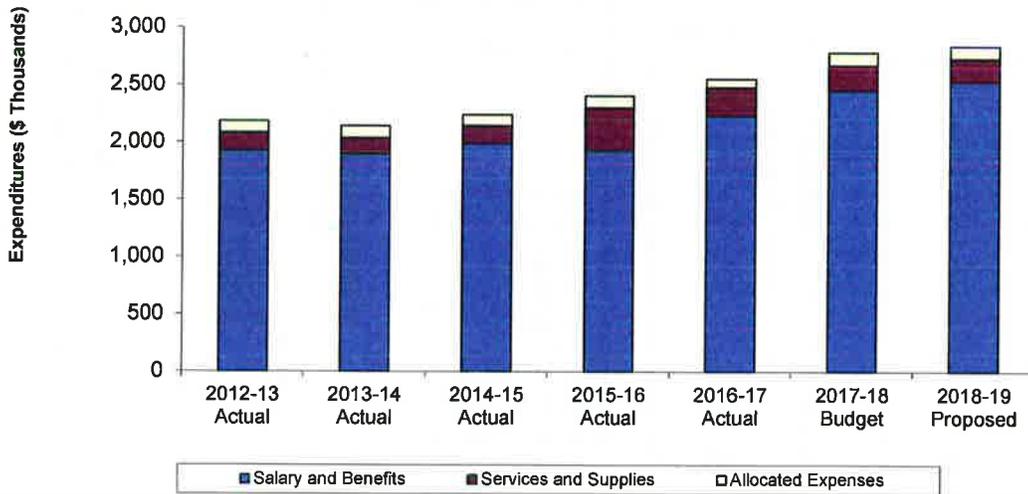


City of Calistoga Police
 Department Staffing Chart
 FY 2018-2019

Police
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	1,928,138	1,897,447	1,989,751	1,928,746	2,232,821	2,453,676	2,533,076
Services and Supplies	153,186	137,910	152,542	372,677	245,287	217,697	199,640
Allocated Expenses	102,702	106,150	97,688	105,906	76,010	114,145	108,515
TOTAL	2,184,026	2,141,507	2,239,981	2,407,329	2,554,118	2,785,518	2,841,231

Police
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

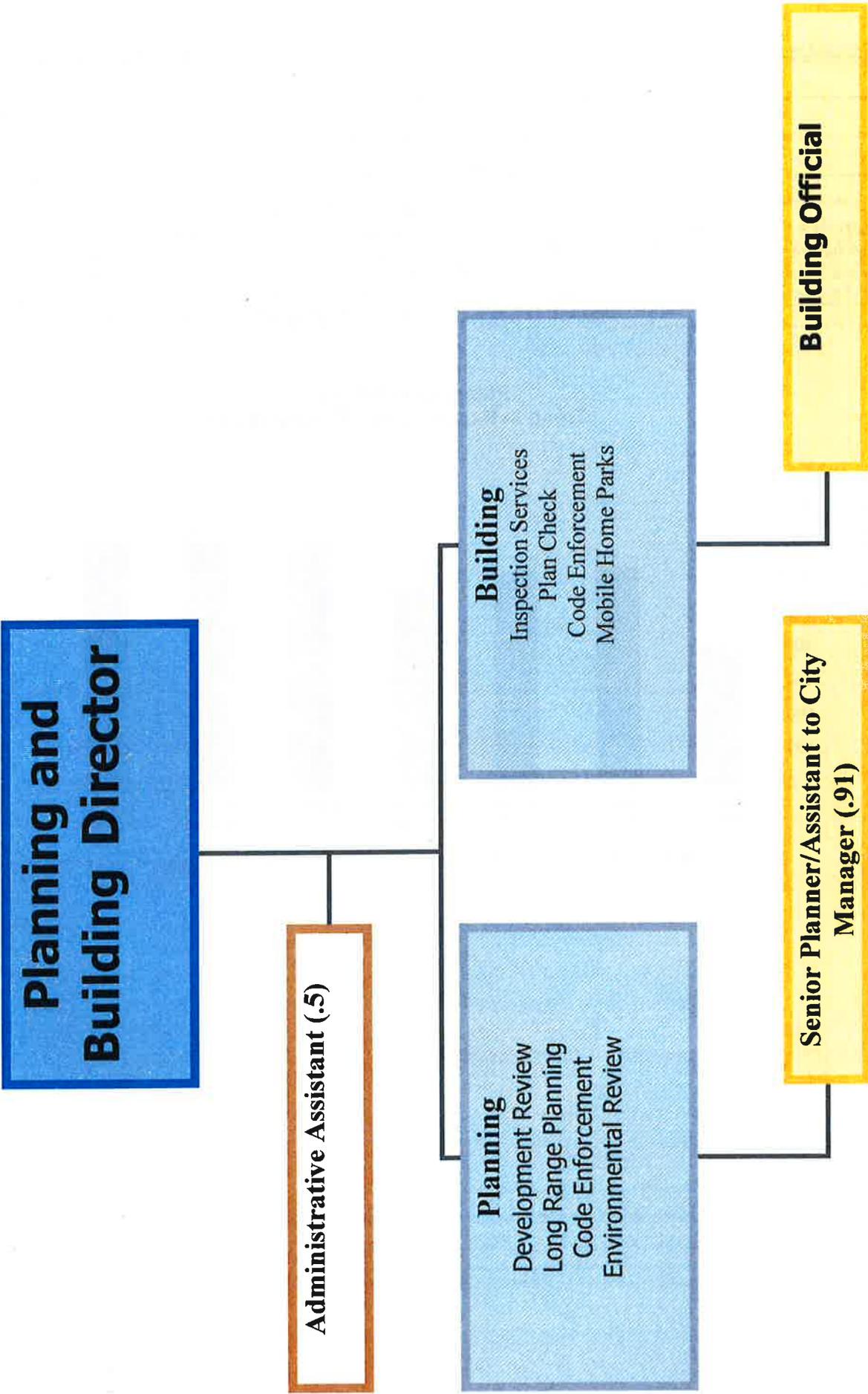
Department: Police Services
 Program: Police Operations
 Account Code: 01-4116

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	793,423	805,064	700,963	874,364	1,080,610	1,035,610	1,112,523
4302	OVERTIME	117,598	126,381	135,656	192,052	165,472	145,472	119,566
4303	FICA/MEDICARE	77,440	79,746	69,158	82,651	101,562	93,562	101,047
4308	PART TIME SALARIES	17,139	25,513	15,081	4,405	12,613	10,613	12,607
4309	SPECIAL PAY	103,089	102,134	83,353	84,892	68,914	88,914	76,181
4310	PERS	238,083	253,001	228,595	244,070	208,667	243,667	243,012
4311	MEDICAL/DENTAL	49,700	53,907	60,526	94,038	147,323	122,323	148,555
4312	WORKER'S COMP	49,141	57,743	69,089	66,543	76,072	71,271	72,648
4313	OTHER BENEFITS	2,833	2,739	2,606	3,392	4,129	4,129	4,469
SUBTOTAL		1,448,446	1,506,228	1,365,027	1,646,407	1,865,362	1,815,561	1,890,608
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	8,491	10,374	18,132	19,567	15,000	17,500	17,000
4402	CONTRACT SERVICES	58,301	67,964	299,465	152,117	128,044	108,044	78,187
4403	UTILITIES	16,680	17,606	19,464	21,659	14,000	14,000	14,000
4404	REPAIRS & MAINTENANCE	4,314	4,012	3,638	9,271	6,000	6,000	8,000
4405	TRAINING & MEETINGS	1,349	1,863	2,788	3,274	6,000	6,000	7,000
4408	UNIFORM ALLOWANCE	9,013	4,677	6,728	8,953	6,000	6,000	6,000
4409	TRAINING & SEMINARS: POST	5,346	12,321	5,981	5,582	15,000	15,000	15,000
4415	POSTAGE	878	819	855	733	1,200	1,200	1,000
4417	FUEL & OIL	22,132	19,514	7,876	11,248	20,000	20,000	24,000
4430	DUES & SUBSCRIPTIONS	600	640	1,116	425	990	990	990
4431	FEES - BOOKING	2,171	-	-	910	5,000	2,500	5,000
4650	TRAINING & MEETINGS	1,453	2,379	1,744	1,887	5,000	5,000	5,000
4510	EQUIP FUND RENTAL	106,150	97,688	105,906	76,010	114,145	114,145	108,515
SUBTOTAL		238,271	241,529	473,693	311,636	336,379	316,379	289,692
TOTAL PROGRAM BUDGET		1,686,717	1,747,757	1,838,720	1,958,043	2,201,741	2,131,940	2,180,300
ESTIMATED PROGRAM REVENUES								
41-3358	COPS Funding	91,928	120,848	100,000	139,416	100,000	100,000	100,000
3226/3256	Police Services	58,528	46,007	41,494	43,060	30,000	30,000	40,000
3210	POST Reimbursements	1,733	5,530	1,032	-	-	-	-
TOTAL PROGRAM REVENUES		152,189	172,385	142,526	182,476	130,000	130,000	140,000
Net Program Subsidy by General Fund		1,534,528	1,575,372	1,696,194	1,775,567	2,071,741	2,001,940	2,040,300

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	224,869	233,851	274,714	289,138	312,834	302,834	299,464
4302	OVERTIME	36,238	25,139	21,253	34,202	34,264	34,264	24,734
4303	FICA/MEDICARE	20,291	20,824	26,032	28,112	30,382	30,382	30,879
4308	PART TIME SALARIES	26,924	46,971	27,344	21,527	26,748	61,748	57,163
4309	SPECIAL PAY	28,312	29,958	30,335	29,202	23,302	23,302	22,290
4310	PERS	55,089	64,228	88,259	87,315	86,755	86,755	103,188
4311	MEDICAL/DENTAL	40,278	41,885	75,667	76,639	81,250	76,250	81,183
4312	WORKER'S COMP	16,110	19,756	18,942	19,024	22,757	21,272	22,201
4313	OTHER BENEFITS	890	911	1,173	1,255	1,308	1,308	1,366
SUBTOTAL		449,001	483,523	563,719	586,414	619,600	638,115	642,468
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,222	2,430	1,752	4,540	2,500	2,500	3,000
4404	REPAIRS & MAINTENANCE	4	522	247	169	3,000	3,000	4,500
4405	TRAINING & MEETINGS	2,039	1,901	1,727	979	3,000	3,000	3,000
4408	UNIFORM ALLOWANCE	991	1,766	179	388	2,000	2,000	2,000
4409	TRAINING & SEMINARS: POST	1,533	2,082	870	3,601	3,500	3,500	3,500
4415	POSTAGE	-	-	-	-	1,000	1,000	2,000
4430	DUES & SUBSCRIPTIONS	-	-	125	75	463	463	463
SUBTOTAL		5,789	8,701	4,900	9,752	15,463	15,463	18,463
TOTAL PROGRAM BUDGET		454,790	492,224	568,619	596,166	635,063	653,578	660,931

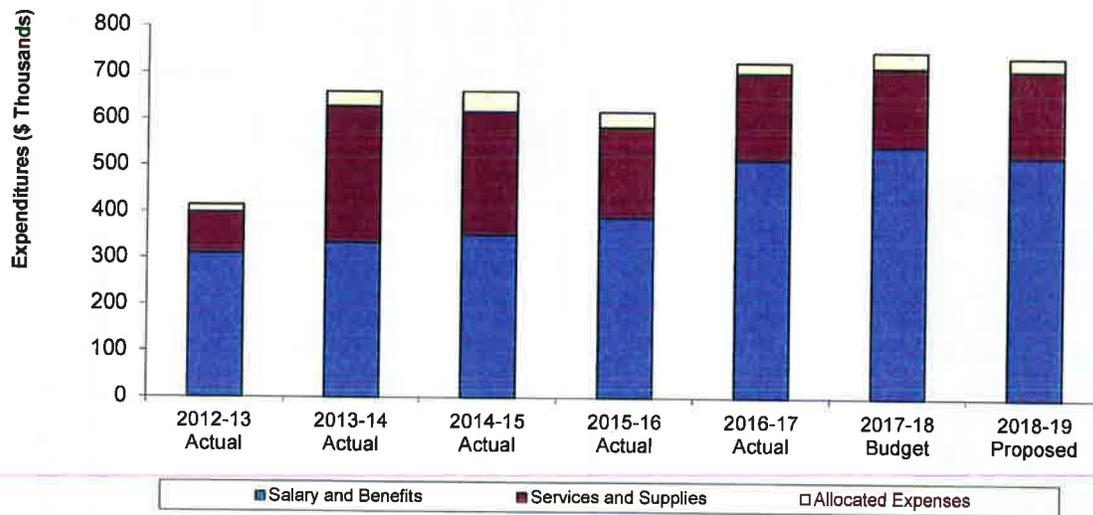


City of Calistoga Planning and Building Department
 Staffing Chart
 FY 2018-2019

Planning and Building
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	310,777	334,481	351,702	388,619	514,357	543,962	522,394
Services and Supplies	88,032	293,048	264,427	195,679	187,327	169,344	186,992
Allocated Expenses	15,722	31,725	44,413	32,315	22,413	34,708	27,645
TOTAL	414,531	659,254	660,542	616,613	724,097	748,014	737,031

Planning and Building
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	165,752	172,515	186,447	193,718	188,865	193,865	183,672
4302	OVERTIME	-	-	169	-	-	-	-
4303	FICA/MEDICARE	12,466	13,006	14,109	14,244	14,586	14,586	14,353
4305	INCENTIVE PAY	288	600	1,106	2,095	1,800	1,800	3,951
4310	PERS	23,799	26,495	34,285	35,909	33,773	33,773	17,974
4311	MEDICAL/DENTAL	29,403	30,095	32,104	34,450	33,971	25,971	17,931
4312	WORKERS COMP	8,092	9,670	10,450	10,399	10,925	10,925	10,319
4313	OTHER BENEFITS	545	550	498	735	726	726	674
SUBTOTAL		240,345	252,931	279,168	291,550	284,646	281,646	248,874
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,005	725	564	1,031	1,900	5,069	1,225
4402	CONTRACT SERVICES	6,997	-	-	110	-	2,475	750
4403	UTILITIES	1,896	2,059	1,964	2,139	2,500	2,500	2,500
4405	TRAINING & MEETINGS	654	1,019	88	137	850	850	1,500
4410	ADVERTISING	5,028	1,588	615	569	-	-	-
4415	POSTAGE	1,024	1,139	1,262	1,032	1,500	1,500	1,500
4430	DUES & SUBSCRIPTIONS	712	726	756	779	800	800	1,025
4650	TRAINING & MEETINGS	896	1,109	1,393	1,429	1,375	1,375	1,500
4510	EQUIP FUND RENTAL	9,719	9,541	10,229	11,568	12,677	12,677	10,182
SUBTOTAL		27,931	17,906	16,871	18,794	21,602	27,246	20,182
TOTAL PROGRAM BUDGET		268,276	270,837	296,039	310,344	306,248	308,892	269,056

ESTIMATED PROGRAM REVENUES								
3219	Other Licenses & Permits	13,723	5,400	4,051	5,248	4,500	4,500	4,500
3244	Planning Services	39,939	54,466	40,627	43,449	60,000	60,000	35,000
3261	Other Filing Fees	50	976	3,218	4,935	2,500	2,500	2,500
3299	CDBG Grant Adm Support (38)	1,123	1,644	-	-	-	-	-
3299	CDBG Reuse Loan Support (44)	-	-	-	-	24,595	24,595	24,595
3299	Mobile Home Park - Adm Support (27)	2,520	2,520	2,520	1,500	1,500	1,500	1,030
TOTAL PROGRAM REVENUES		57,355	65,006	50,416	55,132	93,095	93,095	67,625

Net Program Subsidy By General Fund	210,921	205,831	245,623	255,212	213,153	215,797	201,431
--	----------------	----------------	----------------	----------------	----------------	----------------	----------------

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

Department: Planning & Building
 Program: Planning Commission
 Account Code: 01-4109

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	31	11	95	-	80	80	200
4402	CONTRACT SERVICES	1,650	1,020	1,360	1,470	1,800	1,800	1,800
4405	TRAINING & MEETINGS	-	-	80	-	160	160	160
4410	ADVERTISING	-	-	-	-	750	750	750
4443	COMMISSION STIPEND	3,150	3,450	2,950	2,600	3,375	3,375	3,375
SUBTOTAL		4,831	4,481	4,485	4,070	6,165	6,165	6,285
TOTAL PROGRAM BUDGET		4,831	4,481	4,485	4,070	6,165	6,165	6,285

Department: Planning & Building
 Program: Active Transportation Advisory Committee
 Account Code: 01-4120

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	798	-	-	156	-	-	-
SUBTOTAL		798	-	-	156	-	-	-
TOTAL PROGRAM BUDGET		798	-	-	156	-	-	-

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

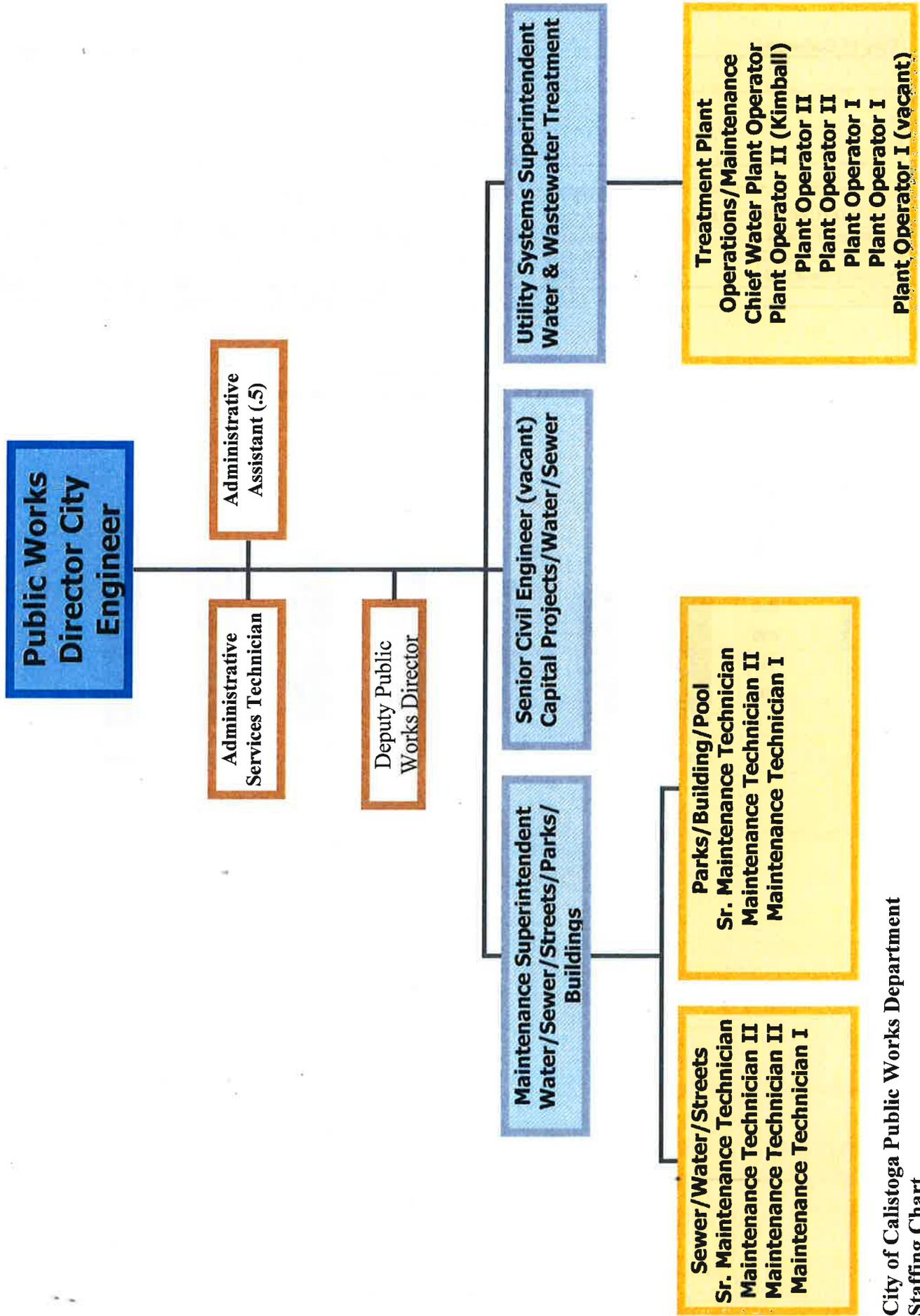
Department: Planning & Building
 Program: Building Services
 Account Code: 01-4125

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	64,741	67,094	72,432	149,587	189,335	179,335	194,636
4302	OVERTIME	-	-	56	-	-	-	-
4303	FICA/MEDICARE	4,870	5,057	5,478	11,048	14,530	14,530	14,999
4305	INCENTIVE PAY	-	-	169	498	600	600	1,425
4310	PERS	9,981	11,147	14,574	24,455	22,686	26,186	19,743
4311	MEDICAL/DENTAL	11,160	11,479	12,554	27,375	36,075	30,075	31,236
4312	WORKERS COMP	3,167	3,774	4,073	9,288	10,883	10,883	10,783
4313	OTHER BENEFITS	217	220	115	556	707	707	698
SUBTOTAL		94,136	98,771	109,451	222,807	274,816	262,316	273,520
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	140	1,539	4,990	4,385	4,450	4,450	2,000
4402	CONTRACT SERVICES	268,630	249,753	179,125	170,048	226,780	140,000	163,797
4405	TRAINING & MEETINGS	-	-	119	464	2,600	2,600	3,600
4408	UNIFORM ALLOWANCE	-	-	-	117	500	500	250
4417	FUEL & OIL	277	289	318	801	300	300	300
4430	DUES & SUBSCRIPTIONS	-	-	-	60	760	760	760
4510	EQUIP RENTAL FUND	22,006	34,872	22,086	10,845	22,031	22,031	17,463
SUBTOTAL		291,053	286,453	206,638	186,720	257,421	170,641	188,170
TOTAL PROGRAM BUDGET		385,189	385,224	316,089	409,527	532,237	432,957	461,690
ESTIMATED PROGRAM REVENUES								
3212	Building Permit Fees	147,902	110,024	121,605	282,800	186,771	236,771	163,396
3244	Building Inspection Fees	212,178	10,821	7,552	-	140,000	-	-
3263	Plan Check Fees	97,592	88,452	107,680	284,708	140,078	140,078	122,547
3299	Mobile Home Park Inspections (27)	6,465	5,000	5,020	5,600	6,000	6,000	6,000
TOTAL PROGRAM REVENUES		464,137	214,297	241,857	573,108	472,849	382,849	291,943
Net Program Subsidy By General Fund		(78,948)	170,927	74,232	(163,581)	59,388	50,108	169,747

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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	-	-	-	-	-	-

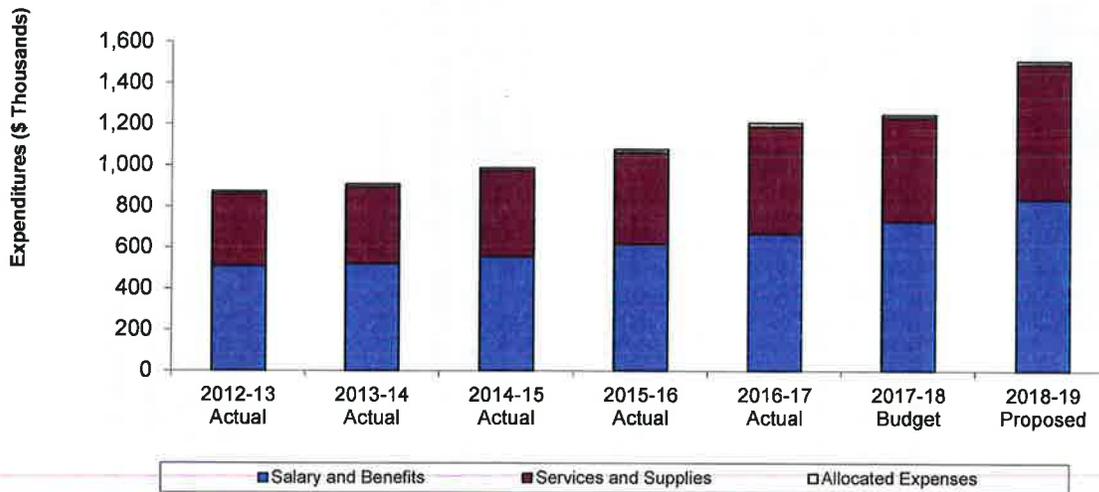


City of Calistoga Public Works Department
Staffing Chart
FY 2018-2019

Public Works
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	509,372	519,167	554,856	615,562	667,439	726,650	834,581
Services and Supplies	350,481	374,548	419,031	447,159	520,862	504,889	658,874
Allocated Expenses	12,386	14,158	14,533	15,855	18,778	16,706	15,845
TOTAL	872,239	907,873	988,420	1,078,576	1,207,079	1,248,245	1,509,300

Public Works
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	53,954	55,932	61,476	70,751	93,447	78,447	95,164
4302	OVERTIME	-	-	19	-	-	-	-
4303	FICA/MEDICARE	4,011	4,195	4,607	4,964	7,204	7,204	7,363
4309	INCENTIVE PAY	-	60	408	549	720	720	1,080
4310	PERS	8,539	9,531	13,281	14,888	20,164	16,164	19,656
4311	MEDICAL/DENTAL	8,458	8,275	9,261	10,517	15,558	11,558	15,450
4312	WORKERS COMP	2,753	3,320	3,619	4,384	5,396	5,396	5,293
4313	OTHER BENEFITS	178	181	209	255	343	343	340
SUBTOTAL		77,893	81,494	92,880	106,308	142,832	119,832	144,346
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,679	3,019	6,829	9,176	3,800	3,550	4,050
4402	CONTRACT SERVICES	8,188	30,711	31,968	43,883	72,445	36,106	33,625
4403	UTILITIES	8,097	8,078	7,270	6,482	8,000	8,900	8,000
4404	REPAIRS & MAINTENANCE	-	-	220	-	250	-	-
4405	TRAINING & MEETINGS	375	268	776	196	1,100	218	2,700
4410	ADVERTISING	28	291	69	-	300	-	300
4415	POSTAGE	1,111	914	1,342	967	1,100	350	250
4417	FUEL & OIL	137	236	196	144	250	468	500
4424	HEALTH & SAFETY	101	208	160	178	300	200	300
4430	DUES & SUBSCRIPTIONS	290	492	727	1,690	1,895	645	825
4431	FEES	2,965	431	431	771	150	150	250
4650	TRAINING & MEETINGS	360	110	-	-	2,000	150	2,000
4510	EQUIP FUND RENTAL	4,365	4,881	5,365	7,273	10,123	10,123	7,749
4821	MISC OFFICE EQUIPMENT	-	-	-	-	-	-	2,900
SUBTOTAL		28,696	49,639	55,353	70,760	101,713	60,860	63,449
TOTAL PROGRAM BUDGET		106,589	131,133	148,233	177,068	244,545	180,692	207,795
ESTIMATED PROGRAM REVENUES								
3219	Encroachment Permits	13,723	25,244	25,730	11,673	10,000	10,000	10,000
3245	Public Works Services	32,650	38,721	53,118	28,353	30,000	30,000	30,000
TOTAL PROGRAM REVENUES		46,373	63,965	78,848	40,026	40,000	40,000	40,000
Net Program Subsidy By General Fund		60,216	67,168	69,385	137,042	204,545	140,692	167,795

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	93,049	111,135	98,941	102,028	148,486	108,486	148,866
4302	OVERTIME	7,167	6,202	4,849	4,947	5,582	5,582	8,095
4303	FICA/MEDICARE	8,125	9,263	8,284	8,442	12,412	12,412	12,690
4309	SPECIAL PAY	4,186	5,754	6,117	6,770	8,179	8,179	8,921
4310	PERS	18,707	23,176	26,204	32,286	36,075	30,075	30,191
4311	MEDICAL/DENTAL	21,112	24,481	20,202	17,461	38,328	20,328	31,647
4312	WORKERS COMP	4,713	6,509	7,850	8,789	9,297	9,297	9,123
4313	OTHER BENEFITS	355	388	391	407	605	605	855
SUBTOTAL		161,051	186,908	172,838	181,130	258,964	194,964	250,388
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	10,997	12,968	16,311	19,452	15,200	15,150	35,600
4402	CONTRACT SERVICES	34,327	44,168	43,280	54,443	73,225	60,517	77,350
	Tree Maintenance Prog						-	
	Refuse Services						-	
4404	REPAIRS & MAINTENANCE	3,025	1,389	630	3,995	28,000	4,000	28,000
4405	TRAINING & MEETINGS	1,431	681	296	102	1,000	5	1,000
4408	UNIFORM ALLOWANCE	519	714	1,774	930	1,900	843	1,900
4417	FUEL & OIL	8,332	6,998	6,794	6,880	7,000	5,637	7,000
4424	HEALTH & SAFETY	224	139	210	338	1,000	1,000	1,000
4426	WEED & PEST CONTROL	3,573	8,192	-	-	-	-	-
4431	FEES	-	-	63	-	-	-	-
4650	TRAINING & MEETINGS	-	175	-	-	600	-	600
4510	EQUIP FUND RENTAL	9,793	9,652	10,490	13,610	16,706	16,706	15,845
SUBTOTAL		72,221	85,076	79,848	99,750	144,631	103,858	168,295
CAPITAL OUTLAY - Equipment - List								
4821	Drill with Stand	-	-	-	5,168	-	-	-
SUBTOTAL		0	0	-	5,168	-	-	-
TOTAL PROGRAM BUDGET		233,272	271,984	252,686	286,048	403,595	298,822	418,683

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	76,972	79,260	91,183	100,687	104,479	104,479	106,094
4302	OVERTIME	2,855	873	1,706	2,605	3,102	3,102	2,385
4303	FICA/MEDICARE	6,252	6,250	7,255	7,923	8,560	8,560	8,657
4309	SPECIAL PAY	2,940	2,067	2,786	3,491	4,313	4,313	4,691
4310	PERS	15,001	17,042	24,910	23,919	27,916	24,916	32,625
4311	MEDICAL/DENTAL	6,970	6,943	8,768	9,741	10,254	14,254	17,906
4312	WORKERS COMP	4,116	4,806	5,063	4,950	6,412	6,412	6,224
4313	OTHER BENEFITS	283	279	330	396	415	415	426
SUBTOTAL		115,389	117,520	142,001	153,712	165,451	166,451	179,008
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	6,357	16,812	10,406	8,441	10,400	13,429	10,400
4402	CONTRACT SERVICES	13,425	18,603	27,663	18,219	26,800	25,654	56,150
4403	UTILITIES	4,536	4,690	4,491	4,800	5,075	4,793	5,000
4404	REPAIRS & MAINTENANCE	3,105	7,861	7,055	8,341	5,000	5,000	6,000
4405	TRAINING & MEETINGS	-	-	150	-	300	-	300
4408	UNIFORM COSTS	569	858	894	1,033	1,100	786	1,100
4417	FUEL & OIL	1,504	1,348	1,152	1,178	1,425	1,000	1,425
4424	HEALTH & SAFETY	643	140	210	202	550	400	550
4503	WATER	25,607	22,644	20,609	21,769	30,000	30,000	30,000
SUBTOTAL		59,319	77,068	72,630	63,983	80,650	81,062	110,925
TOTAL PROGRAM BUDGET		174,708	194,588	214,631	217,695	246,101	247,513	289,933

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	14,554	15,434	24,101	30,375	32,059	32,059	32,525
4302	OVERTIME	133	216	46	141	202	202	132
4303	FICA/MEDICARE	1,156	1,206	1,858	2,167	2,528	2,528	2,561
4309	SPECIAL PAY	441	159	578	645	789	789	816
4310	PERS	1,646	1,815	4,431	3,966	5,968	5,968	6,902
4311	MEDICAL/DENTAL	1,092	918	2,730	3,604	3,853	3,853	4,799
4312	WORKERS COMP	768	909	973	1,017	1,894	1,894	1,841
4313	OTHER BENEFITS	47	47	78	104	108	108	110
SUBTOTAL		19,837	20,704	34,795	42,019	47,401	47,401	49,686
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	709	2,698	1,473	1,440	2,900	2,900	2,900
SUBTOTAL		709	2,706	1,473	1,440	2,900	2,900	2,900
TOTAL PROGRAM BUDGET		20,546	23,410	36,268	43,459	50,301	50,301	52,586

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

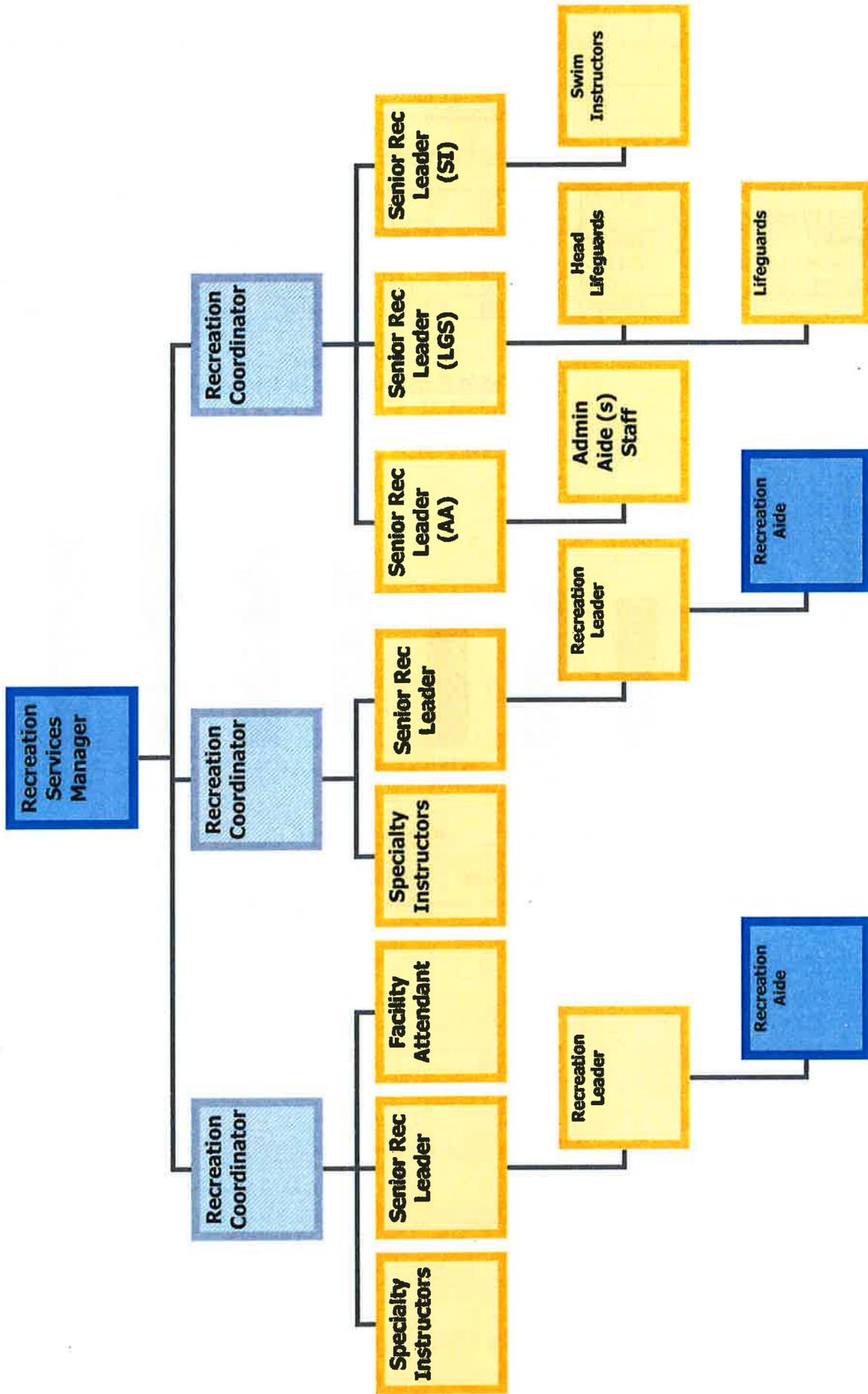
Department: Public Works
 Program: Pool Facility Maintenance
 Account Code: 01-4126

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	9,018	8,185	8,829	9,442	9,895	9,895	10,192
4302	OVERTIME	298	114	297	346	378	378	367
4303	FICA/MEDICARE	622	624	689	778	800	800	838
4309	INCENTIVE PAY	-	-	28	192	181	181	392
4310	PERS	1,723	1,946	2,691	2,540	2,912	2,912	3,516
4311	MEDICAL/DENTAL	1,308	1,345	1,349	1,372	1,426	1,426	1,480
4312	WORKERS COMP	1,507	1,044	513	514	599	599	602
4313	OTHER BENEFITS	43	31	35	46	44	44	44
SUBTOTAL		14,519	13,289	14,431	15,230	16,235	16,235	17,431
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	32,289	18,263	12,775	20,265	27,200	16,894	27,200
4402	CONTRACT SERVICES	35,651	41,151	38,997	39,058	43,150	38,744	43,150
4403	UTILITIES	36,745	49,233	41,956	51,415	47,500	40,000	40,000
4404	REPAIR & MAINTENANCE	8,469	8,315	13,859	10,964	13,000	1,305	13,000
4431	FEES	844	844	844	844	1,500	1,500	1,500
4503	WATER/WASTEWATER	31,911	16,547	10,326	7,611	9,500	9,500	9,800
SUBTOTAL		145,909	134,353	118,757	130,157	141,850	107,943	134,650
TOTAL PROGRAM BUDGET		160,428	147,642	133,188	145,387	158,085	124,178	152,081

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	90,843	93,558	104,766	113,964	115,312	118,312	117,252
4302	OVERTIME	2,237	1,129	1,741	2,584	2,921	2,921	1,587
4303	FICA/MEDICARE	7,364	7,429	8,313	8,921	9,432	9,432	9,549
4309	SPECIAL PAY	2,920	2,067	2,717	3,004	5,056	5,056	5,982
4310	PERS	17,528	20,049	28,459	27,214	31,261	27,261	36,761
4311	MEDICAL/DENTAL	4,665	4,545	6,361	7,308	7,733	11,733	15,250
4312	WORKERS COMP	4,592	5,479	5,880	5,598	7,064	6,586	6,865
4313	OTHER BENEFITS	329	325	380	447	466	466	476
SUBTOTAL		130,478	134,941	158,617	169,040	179,245	181,767	193,722
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	13,142	15,667	17,828	26,642	18,725	26,700	26,700
4402	CONTRACT SERVICES	31,259	34,663	82,830	106,998	119,325	102,374	121,050
4403	UTILITIES	3,447	3,410	3,352	3,902	4,900	3,720	4,900
4404	REPAIRS & MAINTENANCE	6,773	4,957	8,473	8,536	9,250	4,650	9,250
4405	TRAINING & MEETINGS	93	132	67	-	200	-	200
4408	UNIFORM ALLOWANCE	675	939	852	875	1,100	731	1,100
4413	TAX AND LICENSE	-	-	-	-	50	50	50
4417	FUEL & OIL	8,074	7,449	5,553	4,879	7,500	5,196	7,500
4424	HEALTH & SAFETY	1,198	280	210	202	1,500	425	1,500
4431	FEES	472	1,052	-	660	500	500	1,000
4503	WATER/WASTEWATER	16,519	15,673	15,788	15,688	18,000	20,626	21,250
SUBTOTAL		81,852	84,722	134,953	168,382	181,050	164,972	194,500
TOTAL PROGRAM BUDGET		212,330	219,663	293,570	337,422	360,295	346,739	388,222

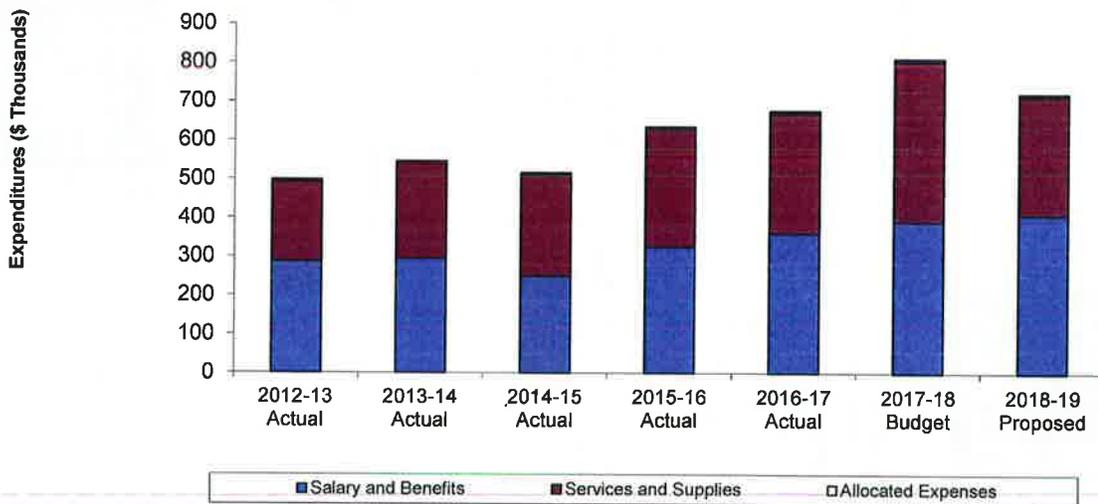


City of Calistoga Recreation Services Department
 Staffing Chart
 FY 2018-2019

Recreation
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	288,361	294,772	249,922	325,691	361,618	391,976	409,783
Services and Supplies	204,677	245,826	261,767	304,799	309,196	414,001	306,476
Allocated Expenses	4,369	4,291	4,068	4,786	5,784	6,666	6,431
TOTAL	497,407	544,889	515,757	635,276	676,598	812,643	722,690

Recreation
Trend in Expenditures (\$ Thousands)



**Pool Maintenance expenditures are under public works department 4126

** Community Support and Enrichment Grants are under Administrative Support Services as of July 1, 2018

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	28,133	22,592	28,790	24,948	44,209	44,209	46,383
4302	OVERTIME	-	9	-	348	-	-	-
4303	FICA/MEDICARE	3,743	3,003	2,951	2,847	3,979	3,979	4,498
4305	INCENTIVE PAY	-	525	525	-	-	-	1,710
4308	PART TIME SALARIES	19,973	14,671	8,356	11,814	7,800	7,800	10,700
4309	SPECIAL PAY	774	44	-	263	-	-	-
4310	PERS	6,074	3,838	2,111	3,311	3,408	4,908	4,266
4311	MEDICAL/DENTAL	2,984	1,509	1,309	2,619	6,804	4,304	3,807
4312	WORKERS COMP	2,197	2,616	2,957	3,044	2,980	2,980	3,234
4313	OTHER BENEFITS	134	92	124	120	554	554	530
SUBTOTAL		64,012	48,899	47,123	49,314	69,734	68,734	75,128
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,664	6,048	3,452	3,836	7,250	7,250	7,250
4402	CONTRACT SERVICES	36,320	26,293	48,357	33,582	47,000	37,000	45,000
4403	UTILITIES	7,509	6,684	8,683	6,437	9,000	9,000	9,000
4404	REPAIRS & MAINTENANCE	24	-	-	45	1,000	1,000	1,000
4405	TRAINING & MEETINGS	590	263	-	264	1,500	1,500	1,500
4408	UNIFORM ALLOWANCE	28	85	-	-	350	350	1,000
4410	ADVERTISING	2,253	2,676	4,555	7,322	7,000	7,000	7,500
4415	POSTAGE	282	221	148	4,146	400	400	5,000
4417	FUEL & OIL	622	214	-	164	500	500	500
4430	DUES & SUBSCRIPTIONS	695	713	72	605	1,050	1,050	1,050
4432	RENTS	-	2,400	8,882	9,600	9,600	9,600	9,600
4510	EQUIP FUND RENTAL	4,291	4,068	4,786	5,784	6,666	6,666	6,431
SUBTOTAL		58,287	49,665	78,935	71,785	91,316	81,316	94,831
TOTAL PROGRAM BUDGET		122,299	98,564	126,058	121,099	161,050	150,050	169,959
ESTIMATED PROGRAM REVENUES								
3284	Recreation Program Fees	3,361	8,670	3,800	3,991	-	-	5,000
Transfer In	Donations	8,000	7,826	6,000	6,000	12,000	12,000	8,000
TOTAL PROGRAM REVENUES		11,361	6,100	9,800	9,991	12,000	12,000	13,000
Net Program Subsidy By General Fund		110,938	92,464	116,258	111,108	149,050	138,050	156,959

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	16,055	12,910	16,451	14,604	29,118	29,118	30,301
4302	OVERTIME	392	-	-	-	-	-	-
4303	FICA/MEDICARE	2,437	2,119	1,824	2,081	2,824	2,824	3,141
4308	PART TIME SALARIES	16,826	15,162	7,393	12,758	7,800	7,800	9,500
4309	INCENTIVE PAY	-	-	300	150	-	-	1,260
4310	PERS	3,471	2,193	1,206	2,042	2,419	3,419	2,266
4311	MEDICAL/DENTAL	1,705	412	975	1,499	4,587	3,087	2,176
4312	WORKER'S COMP	1,949	2,107	2,118	2,079	2,115	2,115	2,258
4313	OTHER BENEFITS	526	392	67	53	486	486	466
SUBTOTAL		43,361	35,295	30,334	35,266	49,349	48,849	51,368
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,543	4,286	6,290	4,608	12,000	6,000	12,000
4402	CONTRACT SERVICES	9,868	9,591	13,357	13,006	15,000	10,000	15,000
4404	REPAIRS & MAINTENANCE	-	-	-	-	200	200	200
4405	TRAINING & MEETINGS	210	-	75	-	200	200	200
4408	UNIFORM ALLOWANCE	52	-	-	-	200	200	1,000
4417	FUEL AND OIL	-	-	-	-	200	200	2,300
4410	ADVERTISING	-	-	-	-	5,000	-	200
4430	DUES & SUBSCRIPTIONS	-	-	-	-	200	200	200
SUBTOTAL		14,673	13,877	19,722	17,614	33,000	17,000	31,100
TOTAL PROGRAM BUDGET		58,034	49,172	50,056	52,880	82,349	65,849	82,468
ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	21,621	14,234	15,098	11,103	15,000	15,000	10,000
TOTAL PROGRAM REVENUES		21,621	14,234	15,098	11,103	15,000	15,000	10,000
Net Program Subsidy By General Fund		36,413	34,938	34,959	41,777	67,349	50,849	72,468

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	-	-	-	-	12,270	12,270	12,079
4302	OVERTIME	-	-	-	-	-	-	-
4303	FICA/MEDICARE	594	665	59	603	1,535	1,535	1,444
4308	PART TIME SALARIES	7,764	8,697	1,099	8,253	7,800	7,800	5,900
4309	INCENTIVE PAY	-	-	-	-	-	-	1,530
4310	PERS	-	-	-	351	1,315	1,315	893
4311	MEDICAL/DENTAL	-	-	-	-	2,225	-	-
4312	WORKER'S COMP	218	433	733	189	1,150	1,150	1,038
4313	OTHER BENEFITS	18	16	-	-	415	415	395
SUBTOTAL		8,594	9,811	1,891	9,396	26,710	24,485	23,279
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,031	318	151	190	1,000	1,000	1,000
4402	CONTRACT SERVICES	17,105	9,494	8,906	7,934	15,000	5,000	10,000
4405	TRAINING & MEETINGS	-	-	-	-	200	200	200
4410	ADVERTISING	-	-	563	-	5,000	5,000	2,300
SUBTOTAL		19,136	9,812	9,620	8,124	21,200	11,200	13,500
TOTAL PROGRAM BUDGET		27,730	19,623	11,511	17,520	47,910	35,685	36,779
ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	16,493	14,400	15,098	11,003	15,000	15,000	10,000
TOTAL PROGRAM REVENUES		16,493	14,400	15,098	11,003	15,000	15,000	10,000
Net Program Subsidy By General Fund		11,237	5,223	(3,587)	6,517	32,910	20,685	26,779

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	8,028	6,455	8,226	7,476	8,424	8,424	9,111
4302	OVERTIME	-	-	-	-	-	-	-
4303	FICA/MEDICARE	1,063	983	1,098	1,709	1,241	1,241	2,050
4305	INCENTIVE	221	162	150	75	-	-	180
4308	PART TIME SALARIES	6,865	7,579	6,269	16,062	7,800	7,800	17,500
4310	PERS	1,735	1,096	603	1,197	1,063	1,063	687
4311	MEDICAL/DENTAL	852	206	488	748	1,181	1,181	1,088
4312	WORKER'S COMP	964	1,019	1,012	1,116	930	930	1,473
4313	OTHER BENEFITS	40	28	32	26	375	375	376
SUBTOTAL		19,768	17,528	17,878	28,409	21,014	21,014	32,465
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	229	1,454	2,107	2,967	4,000	4,000	3,000
4402	CONTRACT SERVICES	-	-	-	-	500	500	500
4408	UNIFORM ALLOWANCE	231	-	-	-	150	150	500
SUBTOTAL		460	1,454	2,107	2,967	4,650	4,650	4,000
TOTAL PROGRAM BUDGET		20,228	18,982	19,985	31,376	25,664	25,664	36,465
ESTIMATED PROGRAM REVENUES								
3260	Facility Rental Fees	10,891	17,058	12,249	14,994	15,000	15,000	10,000
TOTAL PROGRAM REVENUES		10,891	17,058	12,249	14,994	15,000	15,000	10,000
Net Program Subsidy By General Fund		9,337	1,924	7,736	16,382	10,664	10,664	26,465

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	28,207	22,592	29,212	24,948	39,301	41,551
4302	OVERTIME	979	2,260	3,142	4,036	7,000	5,000
4303	FICA/MEDICARE	9,602	8,280	14,737	15,249	14,252	13,762
4308	PART TIME SALARIES	98,196	85,358	159,680	168,666	140,000	132,000
4309	INCENTIVE PAY	-	-	525	263	-	720
4310	PERS	6,089	3,982	4,370	5,936	3,087	4,226
4311	MEDICAL/DENTAL	2,984	1,509	1,309	2,620	14,379	12,111
4312	WORKER'S COMP	6,468	8,080	9,090	10,966	10,675	9,895
4313	OTHER BENEFITS	887	638	111	92	524	508
SUBTOTAL		153,412	132,699	222,176	232,776	229,218	219,773
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	4,998	2,532	9,292	2,903	8,000	8,000
4402	CONTRACT SERVICES	6,445	6,569	27,176	12,183	6,000	20,000
4405	TRAINING & MEETINGS	1,533	2,588	491	1,441	5,000	3,500
4408	UNIFORM ALLOWANCE	1,022	-	-	-	800	1,500
4410	ADVERTISING	774	1,115	276	-	5,000	2,300
4468	RESALE AND PURCHASE	5,725	2,722	-	470	-	2,500
4430	DUES & SUBSCRIPTIONS	80	-	27	49	50	50
SUBTOTAL		20,577	15,526	37,262	17,046	24,850	37,850
TOTAL PROGRAM BUDGET		173,989	148,225	259,438	249,822	254,068	257,623
ESTIMATED PROGRAM REVENUES							
3286	Aquatic Fees	101,796	64,986	67,502	65,634	50,000	45,000
TOTAL PROGRAM REVENUES		101,796	64,986	67,502	65,634	50,000	45,000
Net Program Subsidy By General Fund		72,193	83,239	191,936	184,188	204,068	212,623

**Pool Maintenance is found under department 4126

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	3,627	3,716	3,885	3,984	4,215	4,215	4,232
4302	OVERTIME	138	44	82	154	197	197	153
4303	FICA/MEDICARE	308	301	321	336	360	360	354
4309	SPECIAL PAY	266	185	230	261	293	293	244
4310	PERS	791	903	1,209	1,176	1,303	1,303	1,487
4311	MEDICAL/DENTAL	295	302	303	296	321	321	1,027
4312	WORKER'S COMP	186	226	245	234	270	270	255
4313	OTHER BENEFITS	14	13	14	16	17	17	18
SUBTOTAL		5,625	5,690	6,289	6,457	6,976	6,976	7,770
SERVICES & SUPPLIES								
4403	ELECTRICITY	8,883	7,277	5,881	5,595	6,400	5,518	6,400
4404	REPAIRS & MAINTENANCE	-	81	-	87	1,000	1,000	1,000
4503	WATER/SEWER	2,752	2,240	2,470	4,923	4,750	5,154	5,500
SUBTOTAL		11,964	9,598	8,351	10,605	12,150	11,672	12,900
TOTAL PROGRAM BUDGET		17,589	16,288	14,640	17,062	19,126	18,648	20,670

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

<i>SERVICES & SUPPLIES</i>								
4402	CONTRACT SERVICES	71,687	76,070	86,539	92,310	94,155	101,146	108,226
	SUBTOTAL	71,687	76,070	86,539	92,310	94,155	101,146	108,226
TOTAL PROGRAM BUDGET		71,687	76,070	86,539	92,310	94,155	101,146	108,226

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

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

<p>General Fund Special Projects</p>

Services and Development Impact Fee

For FY 2018-19 there are no special projects being undertaken.

<p>General Fund</p> <p>Special Projects Summary</p>

Project #	Description	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
-----------	-------------	-----------------	-----------------	-----------------	-----------------	-------------------------	-------------------------	--------------------------

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

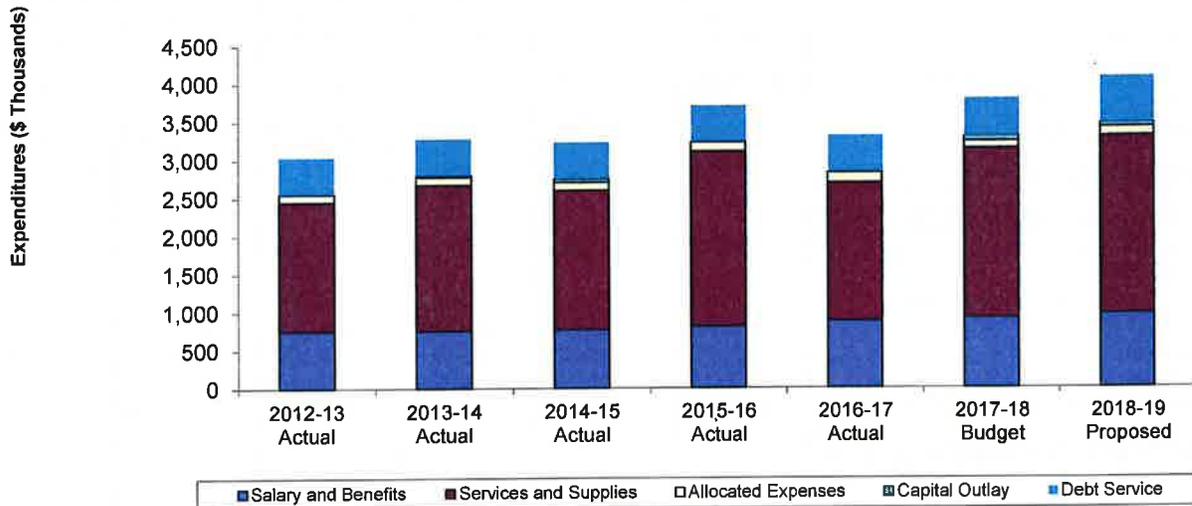
4607-4402	Services and Development Impact Fee Updates	67,134	14,450	-	-	-	-	-
Total Special Projects Costs		68,734	14,450	-	-	-	-	-

Funding Sources for Special Projects								
	Community Development Fund	67,134	14,450	-	-	-	-	-
Total Funding Sources		68,734	14,450	-	-	-	-	-

Water Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	760,932	757,684	770,918	809,871	880,378	916,347	970,233
Services and Supplies	1,690,823	1,916,751	1,828,083	2,293,773	1,811,409	2,218,992	2,325,633
Allocated Expenses	103,059	101,901	102,115	119,694	132,452	99,124	119,281
Capital Outlay	-	26,006	47,981	6,276	8,772	62,835	50,865
Debt Service	482,827	473,980	478,638	473,075	474,731	494,500	608,336
TOTAL	3,037,641	3,276,322	3,227,735	3,702,689	3,307,742	3,791,798	4,074,348

Water Operations
Trend in Expenditures (\$ Thousands)



Water Operations Fund

Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Operating Revenues							
Charges for Services							
Residential Sales	1,564,402	1,456,799	1,504,947	1,627,838	1,642,836	1,876,700	2,654,436
Transient Sales	367,250	381,943	397,448	416,196	422,726	470,089	665,072
Commercial Sales	311,665	304,415	288,013	308,364	310,024	342,920	484,843
Industrial Sales	82,659	94,162	82,340	79,190	80,032	93,214	132,101
Other Revenues	359,332	83,068	316,999	187,816	55,994	81,364	68,015
Total Operating Revenues	2,685,308	2,320,387	2,589,747	2,619,404	2,511,611	2,864,287	4,004,467
	14%	-14%	12%	1.1%	-4%	9.3%	40%
Operating Expenses							
Water Distribution	503,968	368,309	584,429	410,253	652,367	577,224	665,649
Water Treatment	1,847,990	1,734,223	2,095,881	1,913,471	1,925,923	2,127,118	2,214,054
Water Conservation	32,604	103,274	64,248	21,467	49,503	30,121	35,444
Depreciation	391,774	495,310	478,780	479,048	500,000	500,000	500,000
Total Operating Expenditures	2,776,336	2,701,116	3,223,338	2,824,239	3,127,793	3,234,463	3,415,147
	9%	-3%	19%	-12.4%	11%	14.5%	6%
Net Operating Surplus/Deficit	(91,028)	(380,729)	(633,591)	(204,835)	(616,182)	(370,176)	589,320
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	1,231	3,082	890	406	-	561	564
Debt Payments							
Cost of Issuance & Annual Fees	(3,739)	(7,768)	(5,233)	(5,250)	(5,500)	(5,500)	(5,500)
Loan Principal	(205,000)	(216,000)	(218,000)	(229,000)	(263,000)	(263,000)	(311,000)
Loan Interest	(265,241)	(254,870)	(249,842)	(240,481)	(226,000)	(226,000)	(291,836)
Equipment	(26,006)	(47,981)	(6,276)	(8,772)	(68,835)	(62,835)	(50,865)
Total Other Non Operating Activities	(373,924)	(523,537)	(478,461)	(483,097)	(563,335)	(556,774)	(658,637)
Transfers From or (To) Other Funds							
Water CIP (12)	473,980	481,257	113,130	112,687	313,199	313,199	-
Auditors Adj. (Assets - Liabilities)	405,340	262,730	-	-	-	-	-
Add Back Non-Cash Depreciation	391,774	495,310	478,780	479,048	500,000	500,000	500,000
Net All Transfers	1,376,500	1,348,697	671,310	591,735	813,199	813,199	500,000
Net Fund Surplus or (Deficit)	911,548	444,431	(440,742)	(96,197)	(366,318)	(113,751)	430,683
Beginning Working Capital	-	911,548	1,355,979	915,237	497,887	819,040	705,288
Ending Working Capital Operations	911,548	1,355,979	915,237	819,040	131,569	705,288	1,136,971
Ending Working Capital CIP Water	646,189	172,367	40,526	1,544,964	922,766	2,377,228	1,114,140
Total Ending Working Capital for Operations and CIP Funds	1,557,737	1,528,346	955,763	2,364,003	1,054,334	3,082,516	2,250,111
Working Capital Allocation to Reserves							
Operating Reserve - 20%	470,391	420,506	536,062	464,745	515,658	540,868	575,941
Required Debt Service Reserve	72,108	93,572	93,572	93,572	93,572	93,572	93,572
Operating Contingency	226,514	514,269	26,130	305,686	445,105	948,077	580,600
Capital Reserve for Future Projects	788,724	500,000	300,000	1,500,000	-	1,500,000	1,000,000
Working Capital Allocation	1,557,737	1,528,346	965,763	2,364,003	1,054,334	3,082,516	2,250,111

Water CIP

Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Operating Revenues							
Connection/Impact Fees	1,501,486	91,436	70,239	1,720,217	93,374	93,374	358,743
Total Operating Revenues	1,501,486	91,436	70,239	1,720,217	93,374	93,374	358,743
Operating Expenses							
Total Operating Expenditures		-	-	-	-	-	-
Net Operating Surplus/Deficit	1,501,486	91,436	70,239	1,720,217	93,374	93,374	358,743
Other Non Operating Sources Or (Uses)							
Interest Earnings	2,433	1,211	1,295	10,141	-	-	-
Napa County Measure A	103,364	263,876	121,685	167,341	1,523,514	1,523,514	100,000
Other Grants/Loans	-	-	56,123	-	-	-	-
Other Sources and Uses	-	18,850	-	5,000	375,000	262,500	1,537,231
Debt Payments							
Principal	(57,000)	(58,000)	(60,000)	(61,000)	(63,000)	(63,000)	(64,000)
Interest and Fees	(50,679)	(76,300)	(75,071)	(73,559)	(72,009)	(72,009)	(70,421)
Capital Improvements							
Distribution	(692,123)	(77,700)	(111,384)	(93,508)	(772,315)	(591,451)	(2,934,641)
Treatment	(96,601)	(153,374)	(10,912)	(57,507)	(1,380,000)	(7,465)	(190,000)
Total Capital Improvements	(788,724)	(231,074)	(122,296)	(151,015)	(2,152,315)	(598,916)	(3,124,641)
Total Other Non Operating Activities	(114,741)	(81,437)	(78,264)	(103,092)	(388,810)	1,052,089	(1,621,831)
Transfers From or (To) Other Funds							
Water (02) debt service	(473,980)	(483,821)	(113,130)	(112,687)	(313,199)	(313,199)	-
General Fund (01)	-	-	(10,686)	-	-	-	-
Net All Transfers	(499,986)	(483,821)	(123,816)	(112,687)	(313,199)	(313,199)	-
Net Fund Surplus or (Deficit)	886,759	(473,822)	(131,841)	1,504,438	(608,635)	832,264	(1,263,088)
Beginning Working Capital	(240,570)	646,189	172,367	40,526	1,531,401	1,544,964	2,377,228
Ending Working Capital	646,189	172,367	40,526	1,544,964	922,766	2,377,228	1,114,140

Water
System Capital Improvements

Fd	Proj	Description	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Distribution									
12	5227	Pipeline-Myrtledale/Grant/Kimball Main	6,762	16,101	-	-	130,315	-	-
12	5232	Mt. Washington Water Tank	675,866	19,797	-	-	-	-	-
12	5326	GIS Survey	1,000	22,664	-	-	-	-	-
12	5418	NBA Pump Station (Dwyer Road)	500	18	20,710	-	-	-	-
12	5490	Replacement Mains Various Loc	-	-	-	-	25,000	125,121	620,000
12	5419	Repair Feige Tank	-	5,527	62,193	-	400,000	350,000	2,009,641
12	5476	Automatic Meter Read Program	-	-	-	-	20,000	-	50,000
12	5512	Boys and Girls Club	-	-	-	14,092	-	-	-
12	5513	Water Valve Replacement	7,995	10,993	-	-	25,000	25,000	60,000
12	5528	Cross Connection Survey	-	-	17,220	17,820	25,000	18,960	30,000
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	-	-	-	5,075	-	-	-
12	5553	Raise NBA Valve Boxes	-	-	-	-	22,000	22,370	-
12	NEW	Conn Creek Bridge Meter	-	-	-	-	-	-	25,000
12	NEW	NBA Meter (Silverado Trail)	-	-	-	-	-	-	40,000
12	5551	THM Removal	-	-	-	56,521	50,000	50,000	100,000
Subtotal Water Distribution			692,123	77,700	111,384	93,508	772,315	591,451	2,934,641
Treatment									
12	5554	Kimball Instream Flow Study	-	-	-	-	100,000	-	-
12	New	THM/HAA5	-	-	-	-	-	-	50,000
12	New	Generator & Transfer Switch	-	-	-	-	-	-	20,000
12	New	Pope St Generator Elec Upgrade	-	-	-	-	-	-	20,000
12	5426	Bypass Structure	96,601	153,374	10,912	57,507	1,280,000	7,465	100,000
Subtotal Water Treatment			96,601	153,374	10,912	57,507	1,380,000	7,465	190,000
Total Water Capital Improvements			788,724	231,074	122,296	151,015	2,152,315	598,916	3,124,641
Funding Sources for Water Projects									
Water Connection Fees			9,495	42,731	57,618	88,508	367,000	328,951	1,487,410
Water Operations			-	-	-	-	-	-	-
HazMit Grant			-	-	56,123	-	375,000	262,500	1,537,231
PARSAC Grant			-	-	-	5,000	-	-	-
Measure A			103,364	169,475	8,555	57,507	1,410,315	7,465	100,000
CDPH-SDW Grant			-	18	-	-	-	-	-
Total Funding Sources			788,724	231,074	122,296	151,015	2,152,315	598,916	3,124,641

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	216,003	237,044	244,398	255,430	292,476	257,476	295,474
4302	OVERTIME	13,882	12,304	9,701	9,852	11,083	11,083	16,138
4303	FICA/MEDICARE	18,480	19,614	20,118	20,890	24,915	24,915	25,671
4308	PART-TIME SALARIES	10,465	3,026	3,602	3,997	4,966	4,966	5,372
4309	SPECIAL PAY	9,776	13,479	14,117	15,953	17,161	17,161	18,586
4310	PERS	44,319	51,106	64,885	67,692	70,518	63,518	69,682
4311	MEDICAL/DENTAL	45,302	49,803	48,443	44,176	73,570	45,570	59,880
4312	WORKERS COMP	13,627	15,456	16,067	15,949	18,662	17,463	18,456
4313	OTHER PAY	3,820	1,046	4,322	3,584	1,212	1,212	1,715
4315	HOUSING ALLOWANCE	-	-	1,225	1,400	-	-	-
SUBTOTAL		375,674	402,878	426,878	438,923	514,563	443,364	510,974
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	9,641	7,485	5,202	18,835	13,850	20,850	18,000
4402	CONTRACT SERVICES	68,169	13,950	14,211	47,473	31,000	30,178	44,400
	Legal Fees							
4403	UTILITIES	538	496	456	465	600	600	650
4404	REPAIRS & MAINTENANCE	14,991	3,394	3,291	145	8,320	1,000	8,300
4405	TRAINING & SEMINARS: STAFF	1,234	1,376	2,883	708	2,000	250	2,000
4408	UNIFORM ALLOWANCE	991	1,275	2,427	1,814	3,120	1,643	3,120
4415	POSTAGE	-	-	-	1,148	425	-	400
4417	FUEL & OIL	793	1,290	1,006	-	-	850	1,000
4422	PENSION EXPENSE	-	(112,492)	80,973	(145,009)	40,000	40,000	40,000
4424	HEALTH & SAFETY	224	-	91	129	2,000	2,000	2,000
4428	METERS	1,953	839	4,294	8,109	5,200	5,200	5,500
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	120	120	120
4434	VEHICLES	1,556	146	7,813	2,247	-	-	-
4456	BAD DEBT EXPENSE	677	19,496	5,012	89	-	-	-
4650	TRAINING & SEMINARS: MGMT	110	-	-	-	1,040	1,040	1,050
4510	EQUIP FUND RENTAL	27,417	28,176	29,892	35,177	30,129	30,129	28,135
SUBTOTAL		128,294	(34,569)	157,551	(28,670)	137,804	133,860	154,675
OTHER								
4505	DEPRECIATION	220,382	272,150	263,885	264,019	275,000	275,000	275,000
4820	VEHICLES	-	-	-	-	30,000	30,000	-
4823	MISC COMPUTER	-	-	-	4,968	-	-	-
4821	MISC FIELD EQUIPMENT	-	36,792	6,276	-	23,335	23,335	35,865
SUBTOTAL		229,852	308,942	270,161	268,987	328,335	328,335	310,865
TOTAL PROGRAM BUDGET		733,820	677,251	854,590	679,240	980,702	905,559	976,514

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	223,280	193,618	189,760	235,474	246,848	271,848	256,479
4302	OVERTIME	14,821	10,246	7,417	15,020	22,737	22,737	14,161
4303	FICA/MEDICARE	18,352	15,533	16,457	20,415	22,236	22,236	22,194
4308	PART-TIME SALARIES	2,732	3,026	5,486	6,619	4,966	4,966	5,372
4309	SPECIAL PAY	8,550	11,479	24,903	25,412	16,113	16,113	14,100
4310	PERS	42,332	37,877	50,045	55,191	55,333	55,333	63,377
4311	MEDICAL/DENTAL	34,420	31,027	28,041	39,328	46,092	46,092	46,006
4312	WORKERS COMP	12,926	15,242	15,553	15,772	16,655	15,671	15,956
4313	OTHER BENEFITS	4,055	847	4,328	3,619	1,034	1,034	1,020
4315	HOUSING ALLOWANCE	-	-	1,400	1,600	-	-	-
SUBTOTAL		361,468	318,895	343,390	418,450	432,014	456,030	438,665
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	60,038	33,800	26,829	57,441	65,000	111,467	105,000
4402	CONTRACT SERVICES	169,780	172,215	223,933	156,126	89,450	55,284	56,600
4403	UTILITIES	86,168	85,589	96,691	144,919	85,000	83,907	86,425
4404	REPAIRS & MAINTENANCE	19,379	56,917	11,995	1,787	31,000	31,000	31,000
4405	TRAINING & SEMINARS: STAFF	1,486	1,009	1,513	2,624	2,500	2,425	2,500
4406	UNIFORM ALLOWANCE	1,797	1,553	1,740	1,747	3,000	2,597	3,100
4410	ADVERTISING	-	253	-	172	-	-	-
4413	TAXES & FEES	1,783	1,860	1,871	2,087	4,004	4,520	4,650
4415	POSTAGE	8,183	4,927	5,761	5,048	8,700	5,629	6,500
4417	FUEL & OIL	5,627	2,311	2,358	2,742	2,670	1,900	2,600
4422	PENSION EXPENSE	-	(83,373)	62,453	(118,229)	40,000	40,000	40,000
4424	HEALTH & SAFETY	150	-	321	-	300	675	700
4430	DUES & SUBSCRIPTIONS	2,066	2,139	207	210	2,200	585	750
4431	FEES	26,933	25,888	36,735	34,256	37,180	41,731	46,408
4432	LEASE PAYMENTS	-	-	-	-	-	-	18,000
4434	VEHICLE REPAIRS	10,181	5,284	14,267	15,345	-	5,000	-
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	935,864	948,246	1,093,515	1,008,971	970,910	1,132,873	1,197,010
4650	TRAINING & SEMINARS: MGMT	103	271	-	-	500	-	500
4510	EQUIPMENT FUND RENTAL	74,484	73,939	89,802	97,275	68,995	68,995	91,146
SUBTOTAL		1,486,522	1,415,328	1,752,491	1,495,021	1,493,909	1,671,088	1,775,389
OTHER								
4505	DEPRECIATION	171,392	223,160	214,895	215,029	225,000	225,000	225,000
4821	MISC FIELD EQUIPMENT	1,867	11,189	-	3,804	15,500	9,500	15,000
SUBTOTAL		187,928	234,349	214,895	218,833	240,500	234,500	240,000
TOTAL PROGRAM BUDGET		2,035,918	1,968,572	2,310,776	2,132,304	2,166,423	2,361,618	2,454,054

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	11,895	12,175	8,353	7,301	12,612	8,612	12,837
4302	OVERTIME				-	-	-	-
4303	FICA/MEDICARE	1,008	2,939	2,106	849	965	965	982
4308	PART-TIME SALARIES	1,770	26,735	19,703	4,188	-	-	-
4310	PERS	2,568	3,751	3,781	5,118	3,645	3,645	2,942
4311	MEDICAL/DENTAL	2,671	2,744	1,910	1,711	2,954	2,954	3,073
4312	WORKERS COMP	585	694	3,659	3,796	723	723	706
4313	BENEFITS	45	107	91	42	54	54	54
SUBTOTAL		20,542	49,145	39,603	23,005	20,953	16,953	20,594
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	145	1,656	52	-	5,200	5,200	2,000
4402	CONTRACT SERVICES	5,241	25,911	1,142	875	5,200	3,125	4,000
4405	TRAINING & SEMINARS	-	60	114	24	250	-	250
4410	ADVERTISING	6,064	5,973	5,863	4,127	2,500	813	1,500
4415	POSTAGE	6	-	20	-	400	-	100
4422	PENSION EXPENSE	-	(8,257)	4,718	(10,964)	2,000	2,000	2,000
4808	WATER USE EFFICIENCY - TOILET REPLACEMENT Washer Rebate Program	606	28,786	12,736	4,400	13,000	2,030	5,000
SUBTOTAL		12,062	54,129	24,645	(1,538)	28,550	13,168	14,850
TOTAL PROGRAM BUDGET		32,604	103,274	64,248	21,467	49,503	30,121	35,444

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

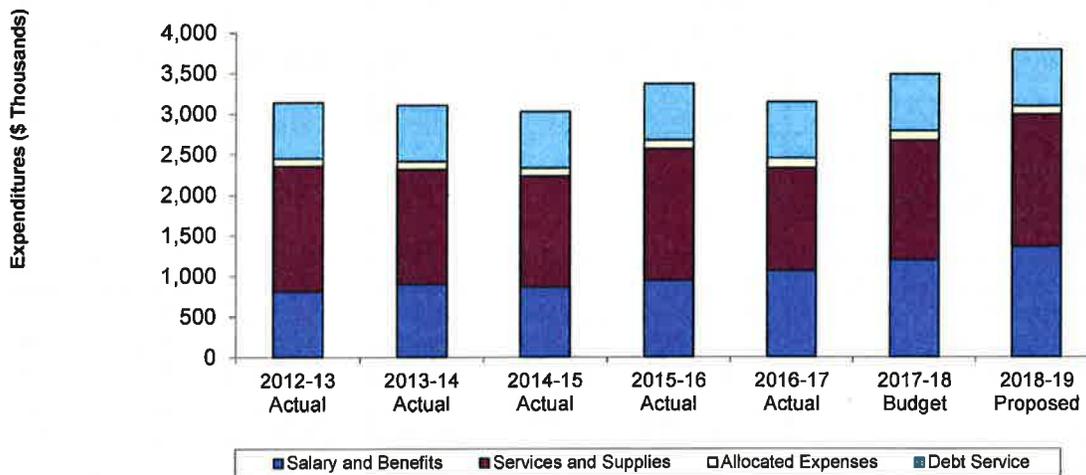
Department: **Public Works**
 Program: **Debt Service**
 Account Code: **02-4430**

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	3,739	7,768	5,233	5,250	5,500	5,500	5,500
4501	PRINCIPAL	205,000	216,000	218,000	229,000	263,000	263,000	311,000
4502	INTEREST	265,241	254,870	249,842	240,481	226,000	226,000	291,836
SUBTOTAL		473,980	478,638	473,075	474,731	494,500	494,500	608,336
TOTAL PROGRAM BUDGET		473,980	478,638	473,075	474,731	494,500	494,500	608,336

Wastewater Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Proposed
Salary and Benefits	810,639	900,318	864,365	944,437	1,065,137	1,196,647	1,361,663
Services and Supplies	1,541,136	1,410,658	1,365,937	1,619,376	1,263,173	1,470,508	1,627,760
Allocated Expenses	96,210	99,151	97,372	106,171	117,823	115,405	101,943
Capital Outlay	25,272	72,952	59,720	70,923	56,031	160,972	65,865
Debt Service	688,231	694,163	694,563	695,249	695,472	703,147	694,302
TOTAL	3,161,488	3,177,242	3,081,957	3,436,156	3,197,636	3,646,679	3,851,533

Wastewater Operations
Trend in Expenditures (\$ Thousands)



Wastewater Operations Fund
Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Operating Revenues							
Charges for Services							
Residential Sales	1,305,324	1,337,783	1,380,441	1,416,974	1,429,458	1,445,583	1,609,271
Transient Sales	586,274	590,197	600,930	607,930	615,949	632,389	706,461
Commercial Sales	303,862	291,700	308,671	306,938	314,304	318,806	418,852
Industrial Sales	46,232	63,017	53,004	42,038	40,438	32,839	43,540
Other Revenues	88,352	94,714	96,366	93,508	69,426	88,454	68,249
Total Operating Revenues	2,330,044	2,377,411	2,439,412	2,467,388	2,469,574	2,518,071	2,846,373
	4%	2.0%	3%	1%	0%	2.1%	13%
Operating Expenses							
Wastewater Collection	405,120	323,808	519,672	341,162	706,604	567,584	691,229
Wastewater Treatment	1,383,335	1,378,037	1,516,372	1,459,410	1,792,206	1,554,976	1,740,137
Depreciation	621,672	625,829	633,940	645,561	660,000	660,000	660,000
Total Operating Expenditures	2,410,127	2,327,674	2,669,984	2,446,133	3,158,810	2,782,560	3,091,366
	-2%	-3.4%	15%	-8%	29%	13.8%	11%
Net Operating Surplus/Deficit	(80,083)	49,737	(230,572)	21,255	(689,236)	(264,489)	(244,993)
Special Projects							
Other Non Operating Sources Or (Uses)							
Debt Payments							
State Revolving Fund Loan Payments	(363,591)	(363,591)	(288,582)	(296,085)	(303,783)	(303,783)	(311,682)
CSCDA Revenue Bond Payments	(223,813)	(224,603)	(225,068)	(225,198)	(224,983)	(224,983)	(224,341)
USDA Loan Payment	(106,364)	(106,364)	(106,224)	(106,332)	(106,381)	(106,381)	(106,370)
Cost of Issuance & Fees	(396)	-	(75,376)	(67,857)	(68,000)	(68,000)	(51,909)
Subtotal Debt Related Costs	(694,163)	(694,557)	(695,250)	(695,472)	(703,147)	(703,147)	(694,302)
Equipment	(72,952)	(59,720)	(70,923)	(56,031)	(195,635)	(160,972)	(65,865)
Total Other Non Operating Activities	(767,115)	(754,277)	(766,173)	(751,503)	(898,782)	(864,119)	(760,167)
Transfers From or (To) Other Funds							
Wastewater Capital (13-4700)	694,163	694,563	(23,598)	-	-	-	(76,348)
Wastewater Capital (03-3299)				207,357	400,000	400,000	-
Add Back Non Cash Depreciation	621,672	625,829	633,940	645,561	660,000	660,000	660,000
Net All Transfers & Adjustments	1,427,939	1,338,599	610,342	852,918	1,060,000	1,060,000	583,652
Net Fund Surplus or (Deficit)	580,741	634,059	(386,403)	122,670	(528,018)	(68,608)	(421,508)
Beginning Working Capital	154,395	735,137	1,369,195	982,792	683,833	1,105,463	1,036,855
Ending Working Capital Operations	735,137	1,369,195	982,792	1,105,463	155,816	1,036,855	615,347
Ending Working Capital WWTP CIP	1,078,935	(95,139)	(78,115)	1,885,536	338,967	1,027,704	0
Total Ending Working Capital for Operations and CIP Funds	1,814,072	1,274,057	904,678	2,990,999	494,783	2,064,559	615,347

Working Capital Allocation to Reserves							
Operating Reserve - 20% of Expenses	357,691	340,369	407,210	360,114	499,762	499,762	486,273
Required Debt Service Reserve	83,676	83,675	94,311	94,312	94,312	94,312	94,312
Operating & Capital Contingency	1,261,965	228,950	203,157	1,036,573	(99,291)	500,000	-
Capital Reserve for future projects	110,740	621,063	200,000	1,500,000	-	970,485	34,762
Working Capital Allocation	1,814,072	1,274,057	904,678	2,990,999	494,783	2,064,559	615,347

Wastewater CIP

Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Operating Revenues							
Connection/Impact Fees	221,547	155,562	79,724	2,972,222	156,714	156,714	923,448
Total Operating Revenues	221,547	155,562	79,724	2,972,222	156,714	156,714	923,448
Operating Expenses							
Total Operating Expenditures							
Net Operating Surplus/Deficit	221,547	155,562	79,724	2,972,222	156,714	156,714	923,448
Other Non Operating Sources Or (Uses)							
Interest Earnings	4,144	1,633	474	19,358	-	-	-
Recycled Water Grant	-	-	750,000	-	-	-	-
Hazmat Grant	-	-	-	-	50,000	-	187,500
Capital Improvements							
Collection	(7,358)	(63,389)	(65,747)	(697,490)	(520,000)	(402,300)	(1,035,000)
Treatment	(103,382)	(557,674)	(876,971)	(123,082)	(745,000)	(204,746)	(1,180,000)
Subtotal Capital Improvements	(110,740)	(621,063)	(942,718)	(820,572)	(1,265,000)	(607,046)	(2,215,000)
Total Other Non Operating Activities	(106,596)	(619,430)	(192,244)	(801,214)	(1,215,000)	(607,046)	(2,027,500)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	(694,163)	(694,563)	23,598		(400,000)	(400,000)	76,348
Wastewater Operations (03)				(207,357)			
MTC - Berry St Project (25)					(7,500)	(7,500)	
General Fund (01)		2,564	105,946				
Net All Transfers	(764,639)	(710,206)	129,544	(207,357)	(407,500)	(407,500)	76,348
Net Fund Surplus or (Deficit)	(649,688)	(1,174,074)	17,024	1,963,651	(1,465,786)	(857,832)	(1,027,704)
Beginning Working Capital	1,728,623	1,078,935	(95,139)	(78,115)	1,804,753	1,885,536	1,027,704
Ending Working Capital	1,078,935	(95,139)	(78,115)	1,885,536	338,967	1,027,704	0

Wastewater
System Capital Improvements

Fd Proj	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Collection							
13 5328 Pine Street Lift Station	6,358	32,175	27,252	657,607	275,000	275,000	-
13 5437 Sewer System Assessment & Master	-	4,050	-	-	80,000	40,000	-
13 5452 Sewer Lateral Replacement	-	4,500	1,500	-	5,000	-	5,000
13 5483 Inflow & Infiltration Improvements	-	-	8,416	13,632	75,000	10,000	100,000
13 5555 Sewer Main Replacements	-	-	-	-	35,000	35,000	280,000
13 5527 E. Washington Sewer Trunk Line	-	-	28,579	26,251	-	-	-
13 5514 Palisades Lift Station Repairs	-	-	-	-	50,000	42,300	650,000
Subtotal Wastewater Collection	7,358	63,389	65,747	697,490	520,000	402,300	1,035,000
Treatment							
13 5493 VFD Secondary Effluent Pumps	-	123,164	38,535	73,623	-	-	-
13 5518 New Effluent Storage Pond	54,358	420,359	750,000	-	-	-	-
13 5533 Geothermal Water Meters per CDO	-	-	6,517	13,977	180,000	-	200,000
13 5534 WWTP Upgrades for CDO Compliance	-	-	81,919	17,741	50,000	20,000	20,000
13 5556 Recyled Water Pump & Installation	-	-	-	-	175,000	125,000	150,000
13 5557 Lincoln Bridge Recycled Water Line	-	-	-	-	40,000	40,000	-
13 5558 Grit Removal Aeration Basin	-	-	-	-	250,000	19,746	150,000
13 NEW Grit Removal at Headworks	-	-	-	-	-	-	350,000
13 NEW Generator Upgrade	-	-	-	-	-	-	60,000
13 5540 Riverside Ponds River Restoration	-	-	-	17,741	50,000	-	250,000
Subtotal Wastewater Treatment	103,382	557,674	876,971	123,082	745,000	204,746	1,180,000
Total Wastewater Capital Improvements	110,740	621,063	942,718	820,572	1,265,000	607,046	2,215,000
Funding Sources for Wastewater Projects							
Recyled Water Grant	-	-	750,000	-	-	-	-
Interest Earnings	-	-	474	-	-	-	-
Wastewater Connection Fees	110,740	621,063	79,724	802,831	1,215,000	607,046	2,027,500
Wastewater Operations Fund	-	-	23,598	-	-	-	-
HazMit Grant	-	-	-	17,741	50,000	-	187,500
General Fund (loan)	-	-	105,946	-	-	-	-
Total Funding Sources	110,740	621,063	959,742	820,572	1,265,000	607,046	2,215,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	186,743	212,373	218,986	233,753	307,749	247,749	311,206
4302	OVERTIME	13,881	12,304	9,701	9,852	13,649	13,649	17,556
4303	FICA/MEDICARE	16,460	17,880	18,276	19,333	26,398	22,398	27,064
4308	PART-TIME SALARIES	9,963	3,026	3,602	3,997	4,966	4,966	5,372
4309	SPECIAL PAY	9,031	12,278	12,917	14,453	18,710	18,710	19,645
4310	PERS	38,330	45,313	58,160	68,204	75,379	60,379	75,259
4311	MEDICAL/DENTAL	38,817	43,911	39,146	36,908	75,357	40,357	61,732
4312	WORKERS COMP	12,442	15,405	17,022	16,915	19,773	18,504	19,458
4313	OTHER BENEFITS	3,071	919	3,525	2,961	1,279	1,279	1,781
4315	HOUSING ALLOWANCE	-	-	1,225	1,400	-	-	-
SUBTOTAL		328,738	363,409	382,560	407,776	543,260	427,991	539,073
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,054	4,906	1,034	6,110	6,900	8,100	8,500
4402	CONTRACT SERVICES	23,417	9,319	10,009	11,120	56,150	30,898	48,250
4403	UTILITIES	4,260	4,888	5,917	9,344	7,800	7,705	7,900
4404	REPAIRS & MAINTENANCE	6,036	4,384	1,802	9,013	7,280	7,280	7,280
4405	TRAINING & SEMINARS: STAFF	1,209	742	936	831	800	800	800
4408	UNIFORM ALLOWANCE	991	1,275	2,427	1,814	3,450	1,643	3,450
4415	POSTAGE	-	-	13	-	50	-	50
4417	FUEL & OIL	5,483	5,123	2,038	3,312	2,850	2,232	2,850
4422	PENSION EXPENSE	-	(99,741)	72,580	(146,106)	40,000	40,000	40,000
4424	HEALTH & SAFETY	224	139	252	338	1,040	1,000	1,040
4430	DUES & SUBSCRIPTIONS	-	-	-	-	120	-	120
4431	FEES	3,244	2,088	3,575	2,088	3,750	4,390	2,200
4434	REPAIRS & MAINTENANCE	2,290	3,507	10,003	4,303	-	2,391	-
4650	TRAINING & SEMINARS: MGMT	60	-	-	-	520	520	500
4510	EQUIPMENT FUND RENTAL	24,114	23,769	26,526	31,219	32,634	32,634	29,216
SUBTOTAL		76,382	(39,601)	137,112	(66,614)	163,344	139,593	152,156
OTHER								
4505	DEPRECIATION	126,578	125,052	126,930	136,100	150,000	150,000	150,000
4820	VEHICLES	-	-	-	-	30,000	30,000	-
4821	MISC FIELD EQUIPMENT	9,498	11,284	33,888	51,063	23,335	23,335	35,865
4823	COMPUTER EQUIPMENT	950	-	-	4,968	-	-	-
SUBTOTAL		139,502	136,336	160,818	192,131	203,335	203,335	185,865
TOTAL PROGRAM BUDGET		544,622	460,144	680,490	533,293	909,939	770,919	877,094

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 17-18	FY 18-19

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	326,392	283,751	295,426	355,320	449,584	429,584	471,093
4302	OVERTIME	36,038	18,450	26,387	37,891	49,888	49,888	33,955
4303	FICA/MEDICARE	28,444	24,249	26,283	31,384	41,222	33,222	41,609
4308	PART TIME SALARIES	2,732	3,026	11,138	14,485	4,966	4,966	5,372
4309	SPECIAL PAY	17,139	20,814	24,231	23,868	34,415	34,415	33,490
4310	PERS	62,325	57,513	79,118	83,137	81,290	81,290	94,434
4311	MEDICAL/DENTAL	75,228	69,034	67,967	79,639	112,535	104,535	110,836
4312	WORKERS COMP	18,199	22,877	24,452	25,298	30,876	28,832	29,915
4313	OTHER BENEFITS	5,083	1,242	5,475	4,739	1,924	1,924	1,886
4315	HOUSING ALLOWANCE	-	-	1,400	1,600	-	-	-
SUBTOTAL		571,580	500,956	561,877	657,361	806,700	768,656	822,590
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	200,724	135,447	136,404	179,487	134,300	147,885	150,300
4402	CONTRACT SERVICES: NPDES Studies Sludge Disposal	165,167	418,074	223,413	301,539	327,640	165,025	245,800
4403	ELECTRICITY	129,694	139,886	162,783	172,468	150,000	136,550	140,500
4404	REPAIRS & MAINTENANCE	40,955	50,722	53,815	37,911	50,000	32,490	50,000
4405	TRAINING & SEMINARS:	2,005	3,077	1,541	2,799	3,550	2,672	3,550
4408	UNIFORM ALLOWANCE	3,934	3,263	3,552	3,779	4,800	4,000	4,800
4410	ADVERTISING	-	86	-	-	150	-	150
4415	POSTAGE	5,019	3,579	4,516	3,918	4,500	3,094	4,000
4417	FUEL & OIL	20,627	8,768	4,810	10,549	10,325	9,027	10,325
4422	PENSION EXPENSE	-	(126,595)	98,735	(178,095)	40,000	40,000	40,000
4424	HEALTH & SAFETY	1,944	1,353	1,908	854	2,000	2,000	2,050
4430	DUES & SUBSCRIPTIONS	419	232	207	210	295	585	595
4431	FEES	21,059	20,414	22,024	29,276	26,050	24,561	26,050
4432	LEASE PAYMENTS	-	-	-	-	-	-	18,000
4434	REPAIRS & MAINTENANCE	10,901	5,284	28,181	15,192	14,925	6,000	14,500
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	51,015	54,396	50,004	52,505	50,000	46,700	50,000
4503	WATER/SEWER EXPENSE	695	431	444	553	700	460	700
4650	TRAINING & SEMINARS: MGMT	60	127	13	-	1,000	-	1,000
4510	EQUIPMENT FUND RENTAL	75,037	73,603	79,645	86,604	82,771	82,771	72,727
SUBTOTAL		811,755	877,081	954,495	802,049	985,506	786,320	917,547
OTHER								
4505	DEPRECIATION	495,094	500,777	507,010	509,461	510,000	510,000	510,000
4821	MISC FIELD EQUIPMENT	51,974	48,436	37,035	-	142,300	107,637	30,000
SUBTOTAL		555,122	549,213	544,045	509,461	652,300	617,637	540,000
TOTAL PROGRAM BUDGET		1,938,457	1,927,250	2,060,417	1,968,871	2,444,506	2,172,613	2,280,137

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

<i>SERVICES & SUPPLIES</i>							
4402	CONTRACT SERVICES	396	-	75,375	67,857	68,000	51,909
4501	PRINCIPAL	392,241	405,569	418,982	432,885	446,983	461,282
4502	INTEREST	301,526	288,994	200,892	194,730	188,164	181,111
SUBTOTAL		694,163	694,563	695,249	695,472	703,147	694,302
TOTAL PROGRAM BUDGET		694,163	694,563	695,249	695,472	703,147	694,302

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	150	4,000	(3,850)	-	-	(3,850)	35,930	32,080
Gas Tax	134,482	37,500	96,982	-	(95,000)	1,982	-	1,982
Road Maintenance Rehab	86,982	86,982	-	-	-	-	29,873	29,873
Mobile Home Park Programs	18,589	1,550	17,039	-	(7,030)	10,009	49,468	59,477
Debt Service	-	-	-	(373,902)	373,902	-	-	-
Silverado LAD	1,000	1,253	(253)	-	-	(253)	622	369
Palisades LAD	1,550	2,856	(1,306)	-	-	(1,306)	2,783	1,477
CDBG Programs	-	-	-	-	-	-	1,218,250	1,218,250
Community Devt Program	-	-	-	-	-	-	394,439	394,439
Public Safety Impact Fee	-	-	-	-	-	-	-	-
Police Grants	108,440	29,940	78,500	-	(78,828)	(328)	67,911	67,583
CDBG Revolving State Grants	301,000	300,000	1,000	-	-	1,000	364,530	365,530
City Administration	35,189	-	35,189	-	-	35,189	159,648	194,837
Fire Fee	69,615	-	69,615	-	-	69,615	285,883	355,498
Police Fee	47,933	-	47,933	-	-	47,933	87,498	135,431
Transportation Fee	98,538	-	98,538	-	-	98,538	521,129	619,667
Parking In Lieu Fee	150	-	150	-	-	150	109,908	110,058
Housing Grants	-	-	-	-	-	-	3,664,259	3,664,259
Cultural Recreational Fee	85,797	-	85,797	-	-	85,797	133,271	219,068
Affordable Housing	51,151	250,000	(198,849)	-	-	(198,849)	828,081	629,232
Abandon Vehicle	50	-	50	-	(4,600)	(4,550)	24,976	20,426
Fire Donation	-	-	-	-	-	-	962	962
Recreation Donation	12,000	-	12,000	-	(12,000)	-	6,525	6,525
Police Donation	50	-	50	-	-	50	12,260	12,310
Traffic Signals	300	-	300	-	(126,000)	(125,700)	315,890	190,190
Northwest Drainage	-	-	-	-	-	-	3,162	3,162
Tree Mitigation	500	-	500	-	-	500	1,752	2,252
City Hall	-	-	-	-	-	-	-	-
MTC Grants	779,161	828,161	(49,000)	-	49,000	-	56	56
Employee Future Benefits	1,500	-	1,500	-	670,000	671,500	559,089	1,230,589
Total Special Funds	1,834,127	1,542,242	291,885	(373,902)	769,444	687,427	8,878,155	9,565,583

Asset Forfeiture (11)
Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3100 Fines, Forfeitures & Penalties	-	8,741	7,362	0	5,000	-	-
3251 Interest	74	89	150	229	150	150	150
Total Operating Revenues	74	8,830	7,512	229	5,150	150	150
Expenditures							
Police Services							
4116 4401 Material & Supply	1,115	4,697	2,492	770	3,000	3,000	2,000
4116 4404 Repairs & Mntc	2,555	-	-	-	3,500	3,500	2,000
4116 4461 K-9 Program	4,000	3,400	200	0	-	0	0
Total Operating Expenditures	7,670	8,097	2,692	770	6,500	6,500	4,000
Net Operating Surplus/Deficit	(7,596)	733	4,820	(541)	(1,350)	(6,350)	(3,850)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(7,596)	733	4,820	(541)	(1,350)	(6,350)	(3,850)
Beginning Fund Balance	44,864	37,268	38,001	42,821	41,321	42,280	35,930
Ending Fund Balance	37,268	38,001	42,821	42,280	39,971	35,930	32,080

Gas Tax (21)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3233 Gas Tax 2106	18,325	18,573	18,843	18,446	22,984	18,810	18,722
3234 Gas Tax 2107	38,716	37,226	38,462	36,902	38,894	37,415	37,415
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	206.00	253	193	79	150	75	75
3253 Gas Tax 2105	36,192	29,087	29,538	29,106	30,107	30,344	30,157
3271 Gas Tax - HUT 2103	74,138	49,711	27,026	13,826	20,740	20,857	40,158
3289 Other Revenues	7,600	3,800	3,800	3,800	-	5,955	5,955
Total Operating Revenues	177,177	140,650	119,862	104,159	114,875	115,456	134,482
Expenditures							
4451 4403 Utilities - Street Lights Refund of Traffic Congestion	33,881	41,672	40,265	49,080	37,500	36,125	37,500
4451 4998 Relief Funds [1]	-	-	44,920	-	-	-	-
Total Operating Expenditures	33,881	41,672	85,185	49,080	37,500	36,125	37,500
Net Operating Surplus/Deficit	143,296	98,978	34,677	55,079	77,375	79,331	96,982
Transfers From or (To) Other Funds							
From MTC TDA (25)							
3299 General Fund	-	-	5,021	-	-	-	-
4700 4799 General Fund	(95,000)	(115,109)	(95,000)	(95,000)	(95,000)	(91,554)	(95,000)
Net All Transfers	(95,000)	(115,109)	(89,979)	(95,000)	(95,000)	(91,554)	(95,000)
Net Fund Surplus or (Deficit)	48,296	(16,131)	(55,302)	(39,921)	(17,625)	(12,223)	1,982
Beginning Fund Balance	75,281	123,577	107,446	52,144	33,528	12,223	-
Ending Fund Balance	123,577	107,446	52,144	12,223	15,903	0	1,982

Road Maintenance Rehab Account SB1 (22)

Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3274 Road Mntc Rehab				-	-	29,873	86,982
Total Operating Revenues	-	-	-	-	-	29,873	86,982
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	86,982
Net Operating Surplus/Deficit	-	-	-	-	-	29,873	-
Transfers From or (To) Other Funds							
Net All Transfers						-	-
Net Fund Surplus or (Deficit)	-	-	-	-	-	29,873	-
Beginning Fund Balance	-	-	-	-	-	-	29,873
Ending Fund Balance	-	-	-	-	-	29,873	29,873

MTC GRANTS (25)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3225 TDA Street/Signal	19,482	-	-	99,485	575,000	7,925	115,825
3225 TDA Bicycle Education+	-	-	-	-	12,000	1,097	8,903
3225 TDA Pedestrian	-	-	-	7,899	163,889	68,096	154,433
3230 MTC Bridge Grant	168,182	159,475	205,204	531,139	2,628,990	4,098,310	500,000
Total Operating Revenues	187,664	159,475	205,204	638,523	3,379,879	4,175,428	779,161
Expenditures							
4994 4915 Other CIP Project Imp	-	2,000	-	28,438	163,889	9,456	154,433
4994 4905 Bicycle Education	-	-	-	-	12,000	1,097	8,903
5518 4905 Berry Street Bridge Repl	159,859	168,365	206,029	532,590	2,636,490	4,179,955	500,000
5530 4915 Logvy Pedestrian Pathway	-	-	-	63,658	-	58,640	-
5536 4915 Lincoln/Brannan St Crosswalk	-	-	-	-	75,000	35,175	64,825
5537 4915 Foothill/Petrified Signal	-	-	1,507	35,288	606,000	(7,250)	100,000
Total Operating Expenditures	183,227	170,365	207,536	659,974	3,493,379	4,277,073	828,161
Net Operating Surplus/Deficit	4,437	(10,890)	(2,332)	(21,451)	(113,500)	(101,645)	(49,000)
Transfers From or (To) Other Funds							
3299 General Fund (from)	(4,437)	10,890	7,812	1,507	-	72,327	-
3299 Wastewater Fund (from)	-	-	-	-	7,500	7,500	-
3299 Cultural/Recreation (from)	-	-	-	-	-	1,818	-
3299 Traffic Signal (90)	-	-	-	20,000	106,000	20,000	49,000
4700 General Fund (to)	-	-	(5,481)	-	-	-	-
Net All Transfers	(4,437)	10,890	2,331	21,507	113,500	101,645	49,000
Net Fund Surplus or (Deficit)	-	-	-	56	-	-	-
Beginning Fund Balance	-	-	-	-	-	56	56
Ending Fund Balance	-	-	-	56	-	56	56

Mobile Home Park Programs (27)

Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3215 Interest Earnings	24	49	106	216	49	49	49
3270 Inspection Fees	7,940	7,940	7,940	7,940	7,940	7,940	7,940
3282 Rent Stabilization Fees	10,020	9,860	9,760	9,680	10,600	10,600	10,600
Total Operating Revenues	17,984	17,849	17,806	17,836	18,589	18,589	18,589
Expenditures							
4610 4402 Contract Services	240	-	-	-	-	-	-
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	1,713	1,275	1,275	1,275	1,550	1,550	1,550
Net Operating Surplus/Deficit	16,271	16,574	16,531	16,561	17,039	17,039	17,039
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	(2,520)	(2,520)	(2,520)	(1,500)	(1,500)	(1,500)	(1,030)
4700 4799 General Fund for Inspections by City Building	(6,465)	(5,000)	(5,000)	(5,600)	(6,000)	(6,000)	(6,000)
Net All Transfers	(8,985)	(7,520)	(7,520)	(7,100)	(7,500)	(7,500)	(7,030)
Net Fund Surplus or (Deficit)	7,286	9,054	9,011	9,461	9,539	9,539	10,009
Beginning Fund Balance	5,117	12,403	21,457	30,468	40,407	39,929	49,468
Ending Fund Balance	12,403	21,457	30,468	39,929	49,946	49,468	59,477

Debt Service (30)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
Total Operating Revenues	-		5,000	-	-	-	-
Expenditures							
Total Operating Expenditures	-		-	-	-		
Net Operating Surplus/Deficit	-	-	5,000	-	-	-	-
Other Non Operating Sources Or (Uses)							
<i>Debt Service</i>							
4430 4402 Admin Costs			(3,396)	-	-	-	-
4430 4501 Principal	(130,457)	(136,994)	(228,559)	(362,059)	(291,543)	(291,543)	(291,543)
4430 4502 Interest	(212,186)	(205,649)	(245,056)	(98,043)	(82,359)	(82,359)	(82,359)
Total Other Non Operating Activities	(342,643)	(342,643)	(477,011)	(460,102)	(373,902)	(373,902)	(373,902)
Transfers From or (To) Other Funds							
3299 General Fund	29,188	-	218,361	450,996	373,902	373,902	373,902
3299 Public Safety Fund	156,727	212,136	253,650	9,106	-	-	-
Net All Transfers	342,643	342,643	472,011	460,102	373,902	373,902	373,902
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Silverado Landscape Maintenance (33)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3399 Assessments	1,000	1,006	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	-	5	2	6	-	-	-
Total Operating Revenues	1,000	1,011	1,002	1,006	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	425	515	2,465	671	1,203	1,203	1,203
4197 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	425	515	2,465	671	1,253	1,253	1,253
Net Operating Surplus/Deficit	575	496	(1,463)	335	(253)	(253)	(253)
Transfers From or (To) Other Funds							
Net All Transfers		-	-	-	-	-	-
Net Fund Surplus or (Deficit)	575	496	(1,463)	335	(253)	(253)	(253)
Beginning Fund Balance	932	1,507	2,003	540	287	875	622
Ending Fund Balance	1,507	2,003	540	875	34	622	369

Palisades Landscape Maintenance (35)

Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3399 Assessments	1,560	1,523	1,488	1,585	1,550	1,550	1,550
3251 Other Revenues	-	7	11	24	-	-	-
Total Operating Revenues	1,560	1,530	1,499	1,609	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	50	50	142	277	1,700	1,700	1,700
4168 4403 Utilities	680	704	728	749	1,100	1,100	1,100
4168 4431 Fees	-	-	-	-	56	56	56
Total Operating Expenditures	730	754	870	1,026	2,856	2,856	2,856
Net Operating Surplus/Deficit	830	776	629	583	(1,306)	(1,306)	(1,306)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	830	776	629	583	(1,306)	(1,306)	(1,306)
Beginning Fund Balance	1,271	2,101	2,877	3,506	1,306	4,089	2,783
Ending Fund Balance	2,101	2,877	3,506	4,089	-	2,783	1,477

CDBG (38)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
Total Operating Revenues	41,175	2,450	-	-	-	-	-
Expenditures							
Total Operating Expenditures	42,300	2,450	-	-	-	-	-
Net Operating Surplus/Deficit	(1,125)	-	-	-	-	-	-
Transfers From or (To) Other Funds							
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	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	1,218,250

Community Development Program (39)

Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3251 1990's Loan and Investment Interest	34,346	50,611	54,286	16,459	1,500	1,500	-
3289 1990's Rehabilitation Loans	26,762	34,690	53,629	(988)	-	-	-
Total Operating Revenues	61,108	85,301	107,915	15,471	1,500	1,500	-
Expenditures							
4122 4402 Contract Srvs - Streets	1,071	1,114	939	746	-	-	-
4615 4402 Low Income Housing Programs	25,750	137,693	39,438	40,766	55,026	55,026	-
Total Operating Expenditures	26,821	138,807	40,377	41,512	55,026	55,026	-
Net Operating Surplus/Deficit	34,287	(53,506)	67,538	(26,041)	(53,526)	(53,526)	-
Transfers From or (To) Other Funds							
4700 4799 CDBG Revolving State		-	-	(362,494)	-	-	-
4700 4799 General Fund	(106,390)	(20,143)	(2,350)	-	-	-	-
Net All Transfers	(106,390)	(20,143)	(2,350)	(362,494)	-	-	-
Net Fund Surplus or (Deficit)	(72,103)	(73,649)	65,188	(388,535)	(53,526)	(53,526)	-
Beginning Fund Balance	368,713	917,834	844,185	909,373	588,624	447,965	394,439
Prior Period Adjustment	621,224			(72,873)			
Ending Fund Balance Available	917,834	844,185	909,373	447,965	535,098	394,439	394,439

Public Safety (40)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3269 Public Safety Impact Fees	531,251	73,828	-	-	-	-	-
3251 Interest	862	602	173	-	-	-	-
Total Operating Revenues	532,113	74,430	173	-	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	532,113	74,430	173	-	-	-	-
Transfers From or (To) Other Funds							
4700 4799 Debt Service Fund (30)	(156,627)	(212,136)	(253,650)	(9,106)	-	-	-
Net All Transfers	(251,103)	(254,329)	(253,650)	(9,106)	-	-	-
Net Fund Surplus or (Deficit)	281,010	(179,899)	(253,477)	(9,106)	-	-	-
Beginning Fund Balance	161,472	442,482	262,583	9,106	-	-	-
Ending Fund Balance	442,482	262,583	9,106	-	-	-	-

Police Grants (41)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3358 State COPS Grant	91,928	120,891	137,996	139,722	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	100,412	129,375	137,996	148,206	108,440	108,440	108,440
Expenditures							
4659 4433 COPS Programs	279	270	3,666	137	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	12,500
Total Operating Expenditures	21,219	21,210	16,166	12,637	29,940	29,940	29,940
Net Operating Surplus/Deficit	79,193	108,165	121,830	135,569	78,500	78,500	78,500
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(60,809)	(85,268)	(34,033)	(128,828)	(78,828)	(78,828)	(78,828)
4700 4799 Equipment Fund	-	-	(38,911)	-	-	(36,241)	-
Net All Transfers	(130,809)	(85,268)	(72,944)	(128,828)	(78,828)	(115,069)	(78,828)
Net Fund Surplus or (Deficit)	(51,616)	22,897	48,886	6,741	(328)	(36,569)	(328)
Beginning Fund Balance	77,572	25,956	48,853	97,739	47,411	104,480	67,911
Ending Fund Balance	25,956	48,853	97,739	104,480	47,083	67,911	67,583

CDBG Revolving State Grants (44)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3289 1990's Rehabilitation Loans				-	21,936	-	-
3225 State Grants	-	-	-	-	600,000	300,000	300,000
3251 Interest				445	2,700	1,861	1,000
Total Operating Revenues	-	-	-	445	624,636	301,861	301,000
Expenditures							
4402 Contract Services				270	600,000	300,000	300,000
Total Operating Expenditures	-	-	-	270	600,000	300,000	300,000
Net Operating Surplus/Deficit	-	-	-	175	24,636	1,861	1,000
Transfers From or (To) Other Funds							
3299 CDBG Repayment Loans	-	-	-	362,494	-	-	-
4700 4799 General Fund (01)				-			
Net All Transfers	-	-	-	362,494	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	362,669	24,636	1,861	1,000
Beginning Fund Balance	-	-	-	-	224,980	362,669	364,530
Ending Fund Balance	-	-	-	362,669	249,616	364,530	365,530

City Administrative Facilities (48)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3269 City Administration Impact Fees	-	7,731	17,610	110,002	23,380	23,380	35,089
3251 Interest		18	89	718	100	100	100
Total Operating Revenues	-	7,749	17,699	110,720	23,480	23,480	35,189
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	7,749	17,699	110,720	23,480	23,480	35,189
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	7,749	17,699	110,720	23,480	23,480	35,189
Beginning Fund Balance	-	-	7,749	25,448	131,899	136,168	159,648
Ending Fund Balance	-	7,749	25,448	136,168	155,379	159,648	194,837

Fire Fee (49)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3269 Fire Impact Fees		6,513	14,847	243,322	19,611	19,611	69,540
3251 Interest	-	15	75	1,425	75	75	75
Total Operating Revenues	-	6,528	14,922	244,747	19,686	19,686	69,615
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	
Net Operating Surplus/Deficit	-	6,528	14,922	244,747	19,686	19,686	69,615
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)	-				-		-
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	6,528	14,922	244,747	19,686	19,686	69,615
Beginning Fund Balance	-	-	6,528	21,450	261,804	266,197	285,883
Ending Fund Balance	-	6,528	21,450	266,197	281,490	285,883	355,498

Police Fee (50)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3269 Police Impact Fees		1,731	3,933	76,087	5,252	5,252	47,903
3251 Interest		4	20	441	30	30	30
Total Operating Revenues	-	1,735	3,953	76,528	5,282	5,282	47,933
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	1,735	3,953	76,528	5,282	5,282	47,933
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	1,735	3,953	76,528	5,282	5,282	47,933
Beginning Fund Balance	-	-	1,735	5,688	80,974	82,216	87,498
Ending Fund Balance	-	1,735	5,688	82,216	86,256	87,498	135,431

Parking In Lieu Fee (55)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3261 Parking In Lieu Fee	5,579	-	10,251	2,050	-	-	-
3251 Interest	187	221	375	594	150	150	150
Total Operating Revenues	5,766	221	10,626	2,644	150	150	150
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	5,766	221	10,626	2,644	150	150	150
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	5,766	221	10,626	2,644	150	150	150
Beginning Fund Balance	90,501	96,267	96,488	107,114	109,314	109,758	109,908
Ending Fund Balance	96,267	96,488	107,114	109,758	109,464	109,908	110,058

Transportation Fee (57)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3269 Transportation Impact Fee	-	28,383	68,170	327,254	94,187	94,187	98,188
3251 Interest	-	65	339	2,381	350	350	350
Total Operating Revenues	-	28,448	68,509	329,635	94,537	94,537	98,538
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	28,448	68,509	329,635	94,537	94,537	98,538
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	28,448	68,509	329,635	94,537	94,537	98,538
Beginning Fund Balance	-	-	28,448	96,957	437,714	426,592	521,129
Ending Fund Balance	-	28,448	96,957	426,592	532,251	521,129	619,667

Housing Grants (76)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3251 Interest	35	-	-		-		-
3278 HOME Rehab Grant	2,084	98,611	487,117	103,527	75,000	75,000	-
Total Operating Revenues	2,119	98,611	487,117	103,527	75,000	75,000	-
Expenditures							
4616 HOME Rehab	-	46,086	439,507	36,241	75,000	75,000	-
Total Operating Expenditures	-	46,086	439,507	36,241	75,000	75,000	-
Net Operating Surplus/Deficit	2,119	52,525	47,610	67,286	-	-	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	(1,644)	(2,667)	-	-	-	-
Net All Transfers	-	(1,644)	(2,667)	-	-	-	-
Net Fund Surplus or (Deficit)	2,119	50,881	44,943	67,286	-	-	-
Beginning Fund Balance	17,871	3,416,155	3,467,036	3,511,979	3,490,087	3,664,259	3,664,259
Prior Period Adjustment	3,396,165			84,994			
Ending Fund Balance	3,416,155	3,467,036	3,511,979	3,664,259	3,490,087	3,664,259	3,664,259

Cultural/Recreational Fee (77)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3269 Cultural/Recreational Fee	9,000	131,898	48,831	301,996	41,253	41,253	85,697
3251 Interest	10	15	46	1,315	40	40	100
Total Operating Revenues	9,010	131,913	48,877	303,311	41,293	41,293	85,797
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	9,010	131,913	48,877	303,311	41,293	41,293	85,797
Transfers From or (To) Other Funds							
4700 4799 Debt Service Fund (30)	(156,728)	(130,508)	(42,477)	-	-	-	-
4700 4799 MTC Grant Fund (25)						160	
4700 4799 General Fund				(70,000)	(250,000)	(154,505)	
Net All Transfers	(156,728)	(130,508)	(42,477)	(70,000)	(250,000)	(154,345)	-
Net Fund Surplus or (Deficit)	(147,718)	1,405	6,400	233,311	(208,707)	(113,052)	85,797
Beginning Fund Balance	152,925	5,207	6,612	13,012	241,698	246,323	133,271
Ending Fund Balance	5,207	6,612	13,012	246,323	32,991	133,271	219,068

Affordable Housing Fund (78)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3251 Interest	803	1,158	11,250	3,765	200	25,250	200
3230 Napa Vly Grant			-	-	-	45,500	-
3278 Development Impact and In-Lieu Fees	343,470	91,336	16,566	617,460	29,287	29,287	50,183
3940 Proceeds of Loans			100,000	12,000	-	69,216	-
3289 Other Revenues	1,080	84	45,348	172	-	91	768
Total Operating Revenues	345,353	92,578	173,164	633,397	29,487	169,344	51,151
Expenditures							
4615 4402 Affordable Housing Services	26,250	15,000	20,000	25,000	-	95,500	-
4615 4910 Earl Street Land Acq			-	481,719	-	-	-
4615 4910 Eddy Street Land Acq 611 Washington Land			-	-	-	250,000	250,000
5538 4910 Aca	-	-	717,261	-	-	-	-
Total Operating Expenditures	26,250	15,000	737,261	506,719	-	345,500	250,000
Net Operating Surplus/Deficit	319,103	77,578	(564,097)	126,678	29,487	(176,156)	(198,849)
Transfers From or (To) Other Funds							
4700 General Fund			(100,000)	(45,000)	(75,000)	(75,000)	-
3299 General Fund	-	-	220,000	-	-	50,000	-
Net All Transfers	-	-	120,000	(45,000)	(75,000)	(25,000)	-
Net Fund Surplus or (Deficit)	319,103	77,578	(444,097)	81,678	(45,513)	(201,156)	(198,849)
Beginning Fund Balance	93,474	424,577	502,155	1,071,558	1,139,912	1,029,237	828,081
Prior Period Adjustment	12,000		1,013,500	(123,999)			
Ending Fund Balance	424,577	502,155	1,071,558	1,029,237	1,094,399	828,081	629,232

Abandoned Vehicle (79)

Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3790 Abandoned Vehicle Fees	7,067	5,766	12,228	-	-	-	-
3251 Interest	49	60	118	160	50	50	50
Total Operating Revenues	7,116	5,826	12,346	160	50	50	50
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	7,116	5,826	12,346	160	50	50	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)	2,516	1,226	7,746	(4,440)	(4,550)	(4,550)	(4,550)
Beginning Fund Balance	22,478	24,994	26,220	33,966	37,416	29,526	24,976
Ending Fund Balance	24,994	26,220	33,966	29,526	32,866	24,976	20,426

Fire Donation (86)
Sources and Uses Summary

	Actual FY 13-14	FY 14-15	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues								
3251 Interest	2	-	3	3	5	-	-	-
Total Operating Revenues	2	-	3	3	5	-	-	-
Expenditures								
Total Operating Expenditures	-	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	2	-	3	3	5	-	-	-
Transfers From or (To) Other Funds								
Net All Transfers	-	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	2	-	3	3	5	-	-	-
Beginning Fund Balance	949	951	951	954	957	957	962	962
Ending Fund Balance	951	951	954	957	962	957	962	962

Recreation Donation (87)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
³²⁹¹ Donations	9,428	7,826	5,485	13,736	12,000	8,000	12,000
Total Operating Revenues	9,428	7,826	5,485	13,736	12,000	8,000	12,000
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	9,428	7,826	5,485	13,736	12,000	8,000	12,000
Transfers From or (To) Other Funds							
⁴⁷⁰⁰ ⁴⁷⁹⁹ General Fund	(8,000)	(6,100)	(6,000)	(6,000)	(12,000)	(12,000)	(12,000)
Net All Transfers	(8,000)	(6,100)	(6,000)	(6,000)	(12,000)	(12,000)	(12,000)
Net Fund Surplus or (Deficit)	1,428	1,726	(515)	7,736	-	(4,000)	-
Beginning Fund Balance	150	1,578	3,304	2,789	6,469	10,525	6,525
Ending Fund Balance	1,578	3,304	2,789	10,525	6,469	6,525	6,525

Police Donation (88)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3291 Donations	-	-	-	251	-	-	-
3251 Interest	23	27	42	66	-	-	50
Total Operating Revenues	23	27	42	317	-	-	50
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	23	27	42	317	-	-	50
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	23	27	42	317	-	-	50
Beginning Fund Balance	11,851	11,874	11,901	11,943	12,218	12,260	12,260
Ending Fund Balance	11,874	11,901	11,943	12,260	12,218	12,260	12,310

Traffic Signals (90)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3215 Traffic Signals Impact Fees	4,931	61,763	-	102,326	-	-	-
3251 Interest	328	529	808	1,817	300	300	300
Total Operating Revenues	5,259	62,292	808	104,143	300	300	300
Expenditures							
5537 4915 Foothill/Petrified Signal	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	5,259	62,292	808	104,143	300	300	300
Transfers From or (To) Other Funds							
4700 To MTC Fund (25)	-	-	-	(20,000)	(106,000)	-	(126,000)
Net All Transfers	-	-	-	(20,000)	(106,000)	-	(126,000)
Net Fund Surplus or (Deficit)	5,259	62,292	808	84,143	(105,700)	300	(125,700)
Beginning Fund Balance	163,088	168,347	230,639	231,447	314,073	315,590	315,890
Ending Fund Balance	168,347	230,639	231,447	315,590	208,373	315,890	190,190

Northwest Drainage (94)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
³²⁵¹ Interest	6	7	11	17	-		-
Total Operating Revenues	18	167	11	17	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	18	167	11	17	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	18	167	11	17	-	-	-
Beginning Fund Balance	2,949	2,967	3,134	3,145	3,145	3,162	3,162
Ending Fund Balance	2,967	3,134	3,145	3,162	3,145	3,162	3,162

Employee Future Benefits (96)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
³²⁵¹ Interest	391	1,955	4,736	312	1,500	1,500	1,500
Total Operating Revenues	391	1,955	4,736	312	1,500	1,500	1,500
Expenditures							
⁴⁴²² Side Fund Unfunded	-	-	-	1,800,000	-	-	-
Total Operating Expenditures	-	-	-	1,800,000	-	-	-
Net Operating Surplus/Deficit	391	1,955	4,736	(1,799,688)	1,500	1,500	1,500
Transfers From or (To) Other Funds							
³²⁹⁹ General Fund	100,000	650,000	500,000	500,000	500,000	500,000	670,000
Net All Transfers	100,000	650,000	500,000	500,000	500,000	500,000	670,000
Net Fund Surplus or (Deficit)	100,391	651,955	504,736	(1,299,688)	501,500	501,500	671,500
Beginning Fund Balance	100,195	200,586	852,541	1,357,277	62,277	57,589	559,089
Ending Fund Balance	200,586	852,541	1,357,277	57,589	563,777	559,089	1,230,589

Tree Mitigation (TR)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Revenues							
3289 Other Revenues	7,115	50	1,222	9,124	500	500	500
3251 Interest	36	60	111	369	-	-	-
Total Operating Revenues	7,151	110	1,333	9,493	500	500	500
Expenditures	2,560	-	-	-	10,000	25,000	-
Total Operating Expenditures	2,560	-	-	-	10,000	25,000	-
Net Operating Surplus/Deficit	4,591	110	1,333	9,493	(9,500)	(24,500)	500
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	4,591	110	1,333	9,493	(9,500)	(24,500)	500
Beginning Fund Balance	10,725	15,316	15,426	16,759	21,833	26,252	1,752
Ending Fund Balance	15,316	15,426	16,759	26,252	12,333	1,752	2,252

City Hall (CH)
Sources and Uses Summary

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed FY 18-19
Revenues							
³²⁵¹ Interest	20	21	-	-	-	-	-
Total Operating Revenues	20	21	-	-	-	-	-
Expenditures	5,059	-	30,464	-	-	-	-
Total Operating Expenditures	5,059	-	30,464	-	-	-	-
Net Operating Surplus/Deficit	(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)	(5,039)	21	(8,950)	-	-	-	-
Beginning Fund Balance	13,968	8,929	8,950	-	-	-	-
Ending Fund Balance	8,929	8,950	-	-	-	-	-

This Page is Intentionally Left Blank

Equipment Replacement Fund

Sources and Uses

	Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
Operating Revenues							
Charges for Services							
3301 Equipment Replacement	-	-	3,456	7,701	6,000	6,000	1,000
3302 Equipment Mntc & Operations	341,642	346,123	371,992	374,696	394,967	394,967	375,565
3303 Computer System	93,756	94,485	101,818	102,072	124,727	124,727	118,600
3289 Other Revenues	27,226	795	6,963	33,403	-	-	-
3291 Donations	-	-	75,523	-	-	-	-
Total Operating Revenues	462,624	441,403	559,752	517,872	525,694	525,694	495,165
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	76,227	70,411	88,814	105,108	101,750	102,750	104,000
Depreciation	150,764	153,528	170,500	186,575	175,000	186,575	186,575
Total Equipment	226,991	223,939	259,314	291,683	276,750	289,325	290,575
Computer System Mntc & Replacement							
Contract Services	82,634	108,035	116,203	95,569	130,200	130,200	122,590
Depreciation	42,965	47,223	28,994	32,526	38,000	34,000	34,000
Total Computer System	125,599	155,258	145,197	128,095	168,200	164,200	156,590
Total Operating Expenditures	352,590	379,197	404,511	419,778	444,950	453,525	447,165
Net Operating Surplus/Deficit	110,034	62,206	155,241	98,094	80,744	72,169	48,000
Other Non Operating Sources Or (Uses)							
Interest Earnings	210	248	-	587	-	-	-
Sale of Property (Gain)	3,698	-	4,783	8,098	-	-	-
Grants	26,925	-	-	-	-	-	-
Lease Payments	(176,410)	(158,072)	(110,880)	(100,513)	(107,275)	(101,275)	(47,000)
Equipment Purchases	-	-	-	-	-	-	-
Vehicles	(51,587)	(45,242)	(38,911)	(35,288)	(53,335)	(53,335)	-
Computer System	(30,231)	(52,818)	(56,928)	(74,431)	(113,230)	(111,730)	(146,980)
Miscellaneous Office	(44,896)	(48,860)	(47,714)	(46,106)	(24,000)	(24,500)	(24,000)
Miscellaneous Field	(34,046)	(56,686)	(162,834)	(36,618)	(64,700)	(58,002)	(187,065)
Sub Total Equipment	(160,760)	(203,606)	(306,387)	(192,443)	(255,265)	(247,567)	(358,045)
Total Other Non Operating Activities	(306,337)	(361,430)	(412,484)	(284,271)	(362,540)	(348,842)	(405,045)
Transfers From or (To) Other Funds							
Police Grants Fund (41)	-	-	38,911	-	-	29,543	-
General Fund	200,000	86,271	56,532	91,029	151,866	151,866	221,065
Fire Fee Fund	-	-	-	-	-	-	-
Add Back Depreciation	193,729	200,751	199,494	219,101	213,000	220,575	220,575
Net All Transfers	442,228	309,704	294,937	310,130	364,866	401,984	441,640
Net Fund Surplus or (Deficit)	245,924	10,480	37,694	123,953	83,070	125,311	84,595
Beginning Working Capital	170,079	416,003	426,482	464,177	509,178	588,130	713,441
Ending Working Capital	416,003	426,482	464,177	588,130	592,248	713,441	798,036

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	296	10	278	137	500	500	1,000
4402	CONTRACT SERVICES	-		1,800	-		-	-
4404	REPAIRS & MAINTENANCE	31,595	23,481	37,115	53,445	47,000	47,000	47,000
4417	Fuel & Oil	-	-	53	-	-	-	-
4429	PHONE	44,336	46,920	49,568	51,468	54,000	54,000	54,000
4821	MISC FIELD EQUIPMENT	15,957	55,161	162,834	36,618	64,700	58,002	187,065
4822	MISC OFFICE EQUIPMENT	3,417	11,898	23,828	45,713	-	-	-
4820	VEHICLES	-	45,242	38,911	35,288	53,335	53,335	-
SUBTOTAL		95,601	182,712	314,387	222,669	219,535	212,837	289,065
OTHER								
4505	DEPRECIATION	150,764	153,528	170,500	186,575	175,000	186,575	186,575
SUBTOTAL		150,764	153,528	170,500	186,575	175,000	186,575	186,575
TOTAL PROGRAM BUDGET		246,365	336,240	484,887	409,244	394,535	399,412	475,640

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	-		-	58	250	1,250	2,000
4402	CONTRACT SERVICES						-	
	Web Redesign and Support	12,191	24,261	29,355	19,496	15,000	41,400	41,790
	IT Support	55,852	72,965	78,724	67,919	106,800	80,400	72,400
	Financial System Support	14,591	10,809	8,124	8,154	8,400	8,400	8,400
4822	MISC OFFICE EQUIPMENT	17,479	13,078	-	393	-	500	-
4823	MISC COMPUTER	30,231	52,818	56,928	74,431	113,230	111,730	146,980
	SUBTOTAL	200,020	175,456	173,131	170,451	243,680	243,680	271,570
OTHER								
4505	DEPRECIATION	42,965	47,223	28,994	32,526	38,000	34,000	34,000
	SUBTOTAL	42,965	47,223	28,994	32,526	38,000	34,000	34,000
TOTAL PROGRAM BUDGET		242,985	222,679	202,125	202,977	281,680	277,680	305,570

Actual FY 13-14	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Adopted Budget FY 17-18	Revised Budget FY 17-18	Proposed Budget FY 18-19
--------------------	--------------------	--------------------	--------------------	-------------------------------	-------------------------------	--------------------------------

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

OTHER								
4970-4432	Rental Payments - Copier/Printer/Fax/Scanner	61,466	42,964	50,810	44,741	50,744	44,744	47,000
4970-4432	Fire Engines, Vehicles & Computer Equipment - Suntrust	43,704	49,183	49,184	48,522	49,182	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	7,250	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	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	45,411	39,276	-	-	-	-	-
SUBTOTAL		200,410	181,956	134,766	100,513	131,275	125,275	71,000
TOTAL PROGRAM BUDGET		200,410	181,956	134,766	100,513	131,275	125,275	71,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2018-19 through 2022-23

Dept	Funding Source	Project Name	Account #	2017-18	Revised Budget 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	2,675,000	1,356,100	1,913,018	-	-	-	-	1,913,018
PW	Road Maintenance SB 1	Pavement Maintenance	01-5402-4905-4915	-	-	86,982	-	-	-	-	86,982
PW	General Fund	Paving Corp Yard	01-5408-4915	50,000	-	200,000	-	-	-	-	200,000
PW	General Fund	Sidewalk Replacement	01-5530-4915	75,000	85,000	100,000	-	-	-	-	100,000
PW	General Fund	Comm Center Roof & Sharpsteen Museum Roof	01-5502-4915	100,000	100,000	30,000	-	-	-	-	30,000
PW	Measure A	Culvert Repair Grant Street	01-5520-4915	1,328,443	198,712	1,129,750	-	-	-	-	1,129,750
PW	General Fund	Monhoff & Recreation Improvements (insurance reimbursements)	01-5503-4915	-	23,000	-	-	-	-	-	-
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	20,000	61,087	30,000	-	-	-	-	30,000
PW	General Fund	Community Pool Facility	01-5451-4915	30,000	-	-	-	-	-	-	-
P&B	General Fund	Way Finding Signage	01-5544	25,000	5,000	20,000	-	-	-	-	20,000
PW	General Fund	Pioneer Cemetery	01-5200	10,000	10,000	20,000	-	-	-	-	20,000
PW	Cultural Recreational	Little League Restroom	01-5559	250,000	152,687	-	-	-	-	-	-
PW	General Fund	Tubbs Fire (FEMA Reimbursement)	01-5561	-	52,000	-	-	-	-	-	-
PW	General Fund	Vine Trail	01-5564	-	5,500	-	-	-	-	-	-
PW	General Fund	Parklets	01-New	-	-	30,000	-	-	-	-	30,000
PW	General Fund	Oat Hill Mine	01-5565	-	24,500	45,000	-	-	-	-	45,000
PW	General Fund	Pioneer Park Landscape	01-5563	-	115,814	-	-	-	-	-	-
PW	Deutsch Proceeds	Pioneer Park Lot Playground Eq	01-5566-4915	-	27,901	-	-	-	-	-	-
PW	General Fund	Pioneer Park Pedestrian Bridge	01-5560-4915	75,000	100,000	30,000	-	-	-	-	30,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2018-19 through 2022-23

Dept	Funding Source	Project Name	Account #	2017-18	Revised Budget 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
PW	Wastewater Connection Fees	Pine Street Lift Station	13-5328-4915	275,000	275,000	-	-	-	-	-	-
PW	Wastewater Connection Fees	Sewer Systems Assmnt & Master Plan	13-5437-4915	80,000	40,000	-	-	-	-	-	-
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452	5,000	-	5,000	-	-	-	-	5,000
PW	Wastewater Connection Fees	Palisades Lift Station Coating	13-5514	50,000	42,300	650,000	-	-	-	-	650,000
PW	Wastewater Connection Fees	Sewer Main Replacement	13-5555	35,000	35,000	280,000	-	-	-	-	280,000
PW	Wastewater Connection Fees	Inflow & Infiltration Improvements	13-5483-4915	75,000	10,000	100,000	-	-	-	-	100,000
PW	Wastewater Connection Fees	Geothermal Water Meters per CDO	13-5533-4915	180,000	-	200,000	75,000	-	-	-	275,000
PW	Wastewater Connection Fees	Riverside Ponds River Restoration	13-5540	50,000	-	62,500	100,000	250,000	423,750	-	836,250
PW	HazMit Grant	Riverside Ponds River Restoration	13-5540	-	-	187,500	300,000	750,000	1,271,250	-	2,508,750
PW	Wastewater Connection Fees	Recycled Water Pump & Installation	13-5556-4915	125,000	125,000	150,000	150,000	-	-	-	300,000
PW	HazMit Grant	Recycled Water Pump & Installation	13-5556-4915	50,000	-	-	-	-	-	-	-
PW	Wastewater Connection Fees	WWTP Upgrades for CDO Compliance	13-5534-4915	50,000	20,000	20,000	100,000	-	-	-	120,000
PW	Wastewater Connection Fees	Lincoln Bridge Recycled Water Line	13-5557	40,000	40,000	-	-	-	-	-	-
PW	Wastewater Connection Fees	Grit Removal at Headwords	13-New	-	-	350,000	450,000	-	-	-	800,000
PW	Wastewater Connection Fees	Generator Upgrade	13-New	-	-	60,000	400,000	-	-	-	460,000
PW	Wastewater Connection Fees	Grit Removal - Aeration Basin	13-5558	250,000	19,746	150,000	-	-	-	-	150,000
PW	Measure A	Pipeline Myrtleale/Grant/Kimball	12-5227	130,315	-	-	-	-	-	-	-
PW	Water Connection Fees	Feige Tank Design and Replacement	12-5419	100,000	87,500	502,410	-	-	-	-	502,410
PW	HazMit Grant	Feige Tank Design and Replacement	12-5419	300,000	262,500	1,507,231	-	-	-	-	1,507,231

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2018-19 through 2022-23

Dept	Funding Source	Project Name	Account #	2017-18	Revised Budget 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
PW	Water Connection Fees	Automatic Meter Read Program	12-5476	20,000	-	50,000	-	-	-	-	50,000
PW	HazMit Grant	Maxfield Pathway Water Line Relocation	12-5517	75,000	-	-	-	-	-	-	-
PW	Measure A	Bypass Structure	12-5426-4915	1,280,000	7,465	100,000	2,250,000	-	-	-	2,350,000
PW	Water Connection Fees	Replace Water Mains	12-5490-4915	25,000	125,121	620,000	-	-	-	-	620,000
PW	Water Connection Fees	Water Valve Replacement	12-5513-4915	25,000	25,000	60,000	-	-	-	-	60,000
PW	Water Connection Fees	Kimball Instream Flow Study	12-5554	100,000	-	-	-	-	-	-	-
PW	Water Connection Fees	Cross-Connection Survey	12-5528-4905	25,000	18,960	30,000	45,000	26,000	-	-	101,000
PW	Water Connection Fees	THM Removal	12-5551	50,000	50,000	100,000	750,000	1,300,000	-	-	2,150,000
PW	Water Connection Fees	Raise NBA Valve Boxes	12-5553	22,000	22,370	-	-	-	-	-	-
PW	Water Connection Fees	Conn Creek Bridge Meter	12-New	-	-	25,000	-	-	-	-	25,000
PW	Water Connection Fees	THM/HAA5	12-New	-	-	50,000	500,000	-	-	-	550,000
PW	Water Connection Fees	Generator & Transfer Switch	12-New	-	-	5,000	300,000	-	-	-	305,000
PW	HazMit Grant	Generator & Transfer Switch	12-New	-	-	15,000	300,000	-	-	-	315,000
PW	Water Connection Fees	Pope St Generator Elec Upgrade	12-New	-	-	5,000	250,000	-	-	-	255,000
PW	HazMit Grant	Pope St Generator Elec Upgrade	12-New	-	-	15,000	250,000	-	-	-	265,000
PW	Water Connection Fees	NBA Meter (Silverado Trail)	12-New	-	-	40,000	-	-	-	-	40,000
PW	Water Connection Fees	High Street Tank SCADA	12-	-	-	-	-	50,000	-	-	50,000
PW	MTC Grant	Bicycle Pedestrian	25-4994-4915	163,889	9,456	154,433	-	-	-	-	154,433
PW	MTC Grant	Logvy Pedestrian Pathway	25-5530-4915	-	56,822	-	-	-	-	-	-
PW	Cultural Recreational	Logvy Pedestrian Pathway	25-5530-4915	-	1,818	-	-	-	-	-	-

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2018-19 through 2022-23

Dept	Funding Source	Project Name	Account #	2017-18	Revised Budget 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
PW	MTC Grant	Lincoln/Braman St Crosswalks	25-5536-4915	75,000	15,175	64,825	-	-	-	-	64,825
PW	Traffic Impact Fee	Lincoln/Braman St Crosswalks	25-5536-4915	-	20,000	-	-	-	-	-	-
PW	MTC Grant	Foothill/Petrified Forest Traffic Signal	25-5537-4915	500,000	(7,250)	51,000	-	-	-	-	51,000
PW	Traffic Impact Fee	Foothill/Petrified Forest Traffic Signal	25-5537-4915	106,000	-	49,000	-	-	-	-	49,000
PW	MTC Grant	Bicycle Education Activity	25-4984-4905	12,000	1,097	8,903	-	-	-	-	8,903
PW	MTC Grant	Berry Street Bridge Replacement	25-5518-4905	2,636,490	4,179,955	500,000	-	-	-	-	500,000
			TOTAL	11,549,137	7,800,336	9,802,552	6,220,000	2,376,000	1,695,000	-	20,093,552

Major Capital Projects
 Summary of Proposed Projects
 Fiscal Years 2018-19 through 2022-23

Dept	Funding Source	Project Name	Account #	2017-18	Revised Budget 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
	FUNDING SOURCE		FUND #	2017-18	Revised Budget 2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Total
	General Fund		01	3,040,000	1,876,914	2,388,018	-	-	-	-	2,388,018
	Wastewater		13	1,215,000	607,046	2,027,500	1,275,000	250,000	423,750	-	3,976,250
	Water		12	367,000	328,951	1,487,410	1,845,000	1,376,000	-	-	4,708,410
	Cultural Recreational		77	250,000	154,505	-	-	-	-	-	-
	Measure A		12	2,738,758	206,177	1,229,750	2,250,000	-	-	-	3,479,750
	Measure T		01	-	-	-	-	-	-	-	-
	Road Maintenance SB 1		22	-	-	86,982	-	-	-	-	86,982
	Deutsch Proceeds		01	20,000	88,988	30,000	-	-	-	-	30,000
	Donations		01	-	-	-	-	-	-	-	-
	MTC Grant		25	3,387,379	4,255,255	779,161	-	-	-	-	779,161
	HazMit Grant		12	425,000	262,500	1,724,731	850,000	750,000	1,271,250	-	4,595,981
	Traffic Impact Fee		90	106,000	20,000	49,000	-	-	-	-	49,000
			TOTAL	11,549,137	7,800,336	9,802,552	6,220,000	2,376,000	1,695,000	-	20,093,552

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2018-19									
Proj Type	Project Name	Funding Source	Adopted 2017-18	Revised Budget FY 17-18	Proposed FY 18-19	FY 2018-19	FY 2019-20	TOTAL	Account #
Repl	RIMS Software	General Fund	24,000	24,000	24,000			24,000	15-4116-4402
Debt	SunTrust Lease	General Fund	56,531	56,531	-			-	15-4975
Repl	Office 365 Cloud	Equipment Replacement Fund	7,500	7,500	7,500			7,500	15-4975-4823
New	Icompass Software (City Clerk)	General Fund	-	-	6,000			6,000	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
New	GIS ARC Esri Computer	Equipment Replacement Fund	7,500	7,500	7,500			7,500	15-4975-4823
Repl	Computers	Equipment Replacement Fund	12,000	10,500	10,500			10,500	15-4975-4823
Repl	Parks and Rec Software	Equipment Replacement Fund	10,000	10,000				-	15-4975-4823
Repl	Finance Software	General Fund	-	-	100,000			100,000	15-4975-4823
New	Social Media Apps	Equipment Replacement Fund	2,500	2,500	2,500			2,500	15-4975-4823
New	I Pads @ 885 12 pieces	Equipment Replacement Fund	41,750	41,750	-			-	15-4975-4823
Repl	Backup Batteries	Equipment Replacement Fund	600	600	600			600	15-4975-4823
New	Changeable Signs	General Fund			7,000			7,000	15-4970-4821
New	Changeable Signs	Water			7,000			7,000	02-4131-4821
New	Changeable Signs	Wastewater			7,000			7,000	03-4141-4821
Repl	Taser Plan	Equipment Replacement Fund	1,700	1,700	-			-	15-4970-4821
Repl	CPD Video Camera	Equipment Replacement Fund	15,000	8,759	-			-	15-4970-4821
Repl	CPD Radio	Equipment Replacement Fund	30,000	-	90,000			90,000	15-4970-4821
Repl	CPD Video Camera	Police Grants	-	7,543	-			-	15-4970-4821
Repl	CPD Radio	Police Grants	-	22,000	-			-	15-4970-4821
New	Business License "MuniServices"	Equipment Replacement Fund	13,000	13,000	-			-	15-4975-4823
New	Vacuum Trailer	General Fund	-	-	26,665			26,665	15-4970-4821
New	Vacuum Trailer	Water	-	-	26,665			26,665	02-4131-4821
New	Vacuum Trailer	Wastewater	-	-	26,665			26,665	03-4141-4821
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	3,400			3,400	15-4970-4821
New	Skidsteer Planer	Water	23,335	23,335	2,200			2,200	02-4131-4821
New	Skidsteer Planer	Wastewater	23,335	23,335	2,200			2,200	03-4141-4821

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2018-19									
Proj Type	Project Name	Funding Source	Adopted 2017-18	Revised Budget FY 17-18	Proposed FY 18-19	FY 2018-19	FY 2019-20	TOTAL	Account #
New	Mower	General Fund			30,000			30,000	15-4970-4821
New	Spectrophotometer	Water			5,000			5,000	02-4132-4821
Repl	Actuators	Water	9,500	9,500				-	02-4132-4821
Repl	Forklift	General Fund	18,000	-	30,000			30,000	15-4970-4821
Repl	Forklift	Water	6,000	-	10,000			10,000	02-4132-4821
Repl	Forklift	Wastewater	6,000	-	10,000			10,000	03-4142-4821
Repl	Sludge Tractor	Wastewater	18,100	17,243	-			-	03-4142-4821
Repl	Submersible Pumps	Wastewater	27,100	7,000	20,000			20,000	03-4142-4821
Repl	Portable 6" Pump	Wastewater	43,000	44,264	-			-	03-4142-4821
Repl	Portable 4" Pump	Wastewater	40,100	35,606	-			-	03-4142-4821
Repl	pH Meters (2)	Wastewater	8,000	3,524	-			-	03-4142-4821
TOTAL			576,266	509,405	480,775	-	-	480,775	
	Equipment Replacement Fund		159,930	122,189	136,980	-	-	136,980	
	Water Connection Fees		68,835	62,835	50,865	-	-	50,865	
	Wastewater Connection Fees		195,635	160,972	65,865	-	-	65,865	
	Police Grants		-	29,543	-	-	-	-	
	Fire Fee		-	-	-	-	-	-	
	General Fund		151,866	133,866	227,065	-	-	227,065	
	TOTAL		576,266	509,405	480,775	-	-	480,775	

This Page is Intentionally Left Blank

Debt Schedule
FY 2018-19

	Original Issue Amount	Balance 7/1/2018	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2019
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	\$ 3,255,000	\$ 210,000	\$ 145,791	\$ 355,791	\$ 3,045,000
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	\$ 2,848,852	\$ 64,000	\$ 70,421	\$ 134,421	\$ 2,784,852
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	\$ 1,728,556	\$ 37,000	\$ 75,624	\$ 112,624	\$ 1,691,556
TOTAL WATER DEBT	\$ 11,551,170	\$ 7,832,408	\$ 311,000	\$ 291,836	\$ 602,836	\$ 7,521,408
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	\$ 2,230,000	\$ 115,000	\$ 109,341	\$ 224,341	\$ 2,115,000
SWRCB-SR Loan Issue Date: 01/18/2002 Payments Due 10/30 'October 30, 2023 2.6%	\$ 5,609,999	\$ 1,996,501	\$ 311,682	\$ -	\$ 311,682	\$ 1,684,819
USDA Wastewater Loan Issue Date 5/18/2005 Principal payments Due 05/1 4.25%/105,837 'May 1, 2045	\$ 2,028,500	\$ 1,688,700	\$ 34,600	\$ 71,770	\$ 106,370	\$ 1,654,100
TOTAL WWTP DEBT	\$ 11,138,499	\$ 5,915,201	\$ 461,282	\$ 181,111	\$ 642,393	\$ 5,453,919
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	\$ 3,216,853	\$ 298,737	\$ 75,165	\$ 373,902	\$ 2,918,116
TOTAL LONG TERM DEBT	\$ 3,870,413	\$ 3,216,853	\$ 298,737	\$ 75,165	\$ 373,902	\$ 2,918,116
GRAND TOTAL	\$ 26,560,083	\$ 16,964,462	\$ 1,071,019	\$ 548,112	\$ 1,619,131	\$ 15,893,443

Non-Represented Employees
Salary Schedule FY 17-18

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$180,353	\$180,353
Executive Assistant	20	\$56,450	\$68,616
Deputy City Clerk	31	\$73,803	\$89,708
Maintenance Superintendent	35	\$81,368	\$98,904
Recreation Manager	36	\$83,403	\$101,376
Utility Systems Superintendent	36	\$83,403	\$101,376
Associate Civil Engineer	38	\$87,574	\$106,446
Senior Planner	38	\$87,574	\$106,446
City Clerk	39	\$89,709	\$109,041
Building Official	42	\$96,549	\$111,356
Senior Civil Engineer	42	\$96,549	\$117,356
Senior Planner/Assistant to City Manager	43	\$98,904	\$120,218
Deputy Public Works Director	44	\$101,376	\$123,224
Administrative Services Director	51-55	\$120,218	\$161,104
Planning Director	51-55	\$120,218	\$161,104
Police Chief	51-55	\$120,218	\$161,104
Public Works Director/City Engineer	51-55	\$120,218	\$161,104
Fire Chief	51-55	\$120,218	\$161,104

Calistoga Police Officers Association (CPOA)
Salary Schedule FY 18-19

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	29	\$70,296	\$85,428
Police Corporal	31	\$73,800	\$89,700
Sergeant	36	\$83,400	\$101,376
Dispatch Supervisor	25	\$63,756	\$77,496
Dispatcher	19	\$55,080	\$66,936
Community Service Officer	19	\$55,080	\$66,936

Calistoga Professional Firefighters Association (CPFA)
Salary Schedule FY 18-19

Position Title	Range	Annual Salary	
		Beginning	Ending
Fire Fighter	20	\$56,448	\$68,613
Fire Engineer	34	\$79,437	\$96,549

Calistoga Public Employees Association (CPEA)
Salary Schedule FY 18-19

Position Title	Range	Annual Salary	
		Beginning	Ending
Accounting Assistant	15	\$49,953	\$60,718
Administrative Assistant	18	\$53,762	\$65,348
Administrative Service Technician	21	\$57,827	\$70,289
Associate Planner	34	\$79,431	\$96,549
Building Inspector	32	\$75,649	\$91,952
Chief Plant Operator	32	\$75,649	\$91,952
Maintenance Technician I	15	\$49,953	\$60,718
Maintenance Technician II	19	\$55,073	\$66,942
Plant Operator I	20	\$56,450	\$68,616
Plant Operator II	25	\$63,754	\$77,494
Recreation Coordinator	12	\$46,442	\$56,450
Senior Maintenance Technician	24	\$62,236	\$75,649
Senior Plant Operator	29	\$70,289	\$85,437
Senior Accounting Assistant	20	\$56,450	\$68,616

Non-Represented Part-Time Employees

Salary Schedule FY 18-19

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
Pool Manager	\$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	\$24.02	\$25.22	\$26.48	\$27.81	\$29.20
Water Conservation Manager	\$23.80	\$25.00	\$26.25	\$27.56	\$28.94
Police Dispatcher	\$26.49	\$27.80	\$29.20	\$30.66	\$32.19
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