

# **City of Calistoga Public Hearing Budget June 5, 2018**



**Fiscal Year  
2018-19**

**Operating & Capital  
Improvement Budgets**



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**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.

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**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 1<sup>st</sup> and ends on June 30<sup>th</sup>. 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**

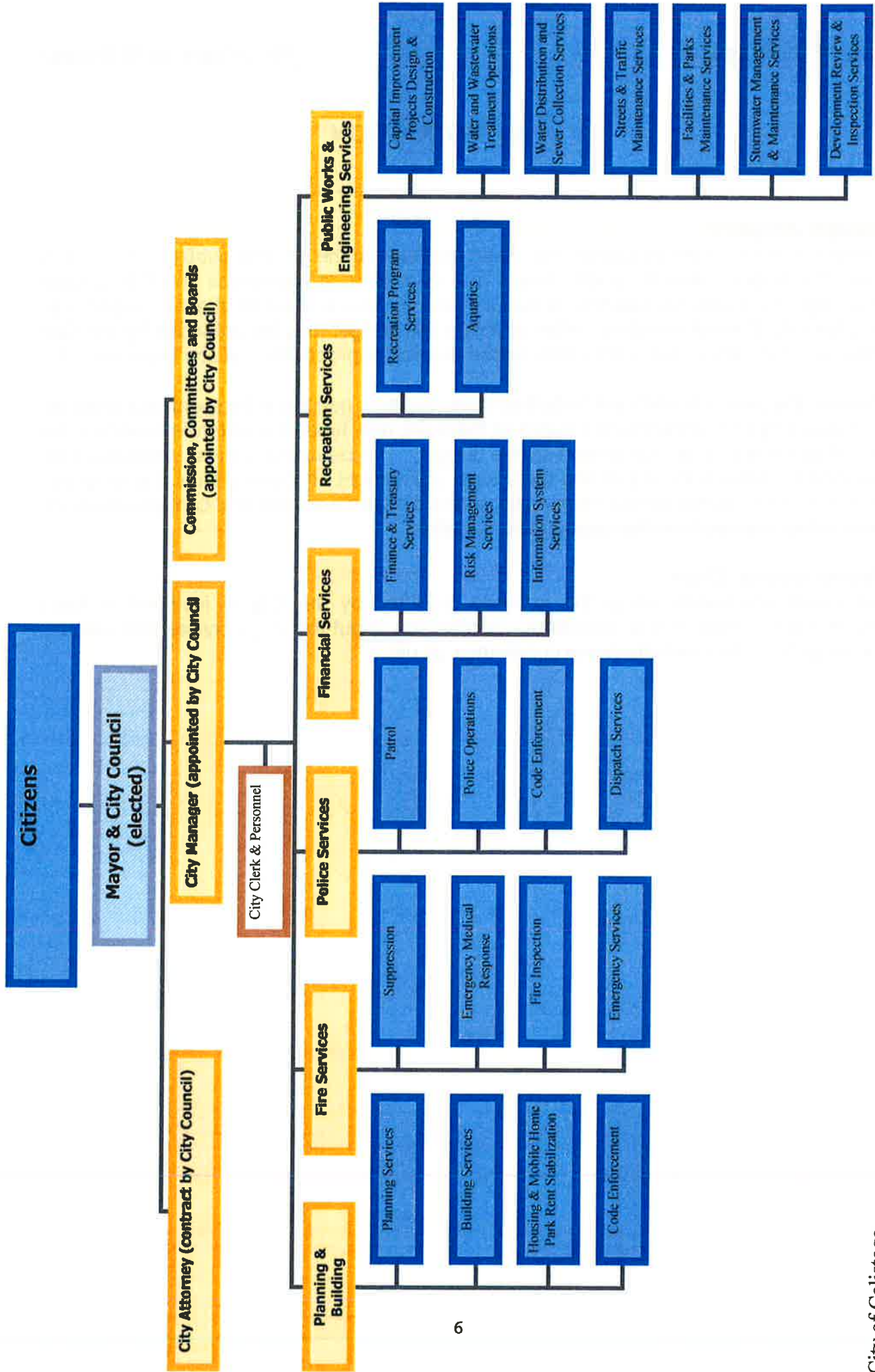
***Budget Adoption***

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](http://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>
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	General Fund	Water Fund	Water Capital	WWTP Fund	WWTP Capital	Equip Replc	Special Revenue
Revenues	11,616,408	4,004,467	358,743	2,824,747	923,448	495,165	1,054,966
Expenditures	10,037,050	3,422,004	-	3,095,867	-	494,165	714,081
<b>Net</b>							
Surplus/Deficit	1,579,358	582,463	358,743	(271,120)	923,448	1,000	340,885
Other Sources	1,301,247	564	1,637,231	-	187,500	-	779,161
<b>Capital Projects</b>							
Expenses	(3,689,750)	-	(3,124,641)	-	(2,215,000)	-	(828,161)
Equipment Purchases	-	(50,865)	-	(65,865)	-	(358,045)	-
Debt Payments	(373,902)	(444,636)	(134,421)	(666,707)	-	-	(373,902)
Transfers In	197,458	20,000	248,898	-	131,348	221,065	269,444
Transfers Out	(411,065)	(248,898)	-	(131,348)	-	-	-
Add non-cash Depreciation	-	500,000	-	660,000	-	220,575	-
<b>Total Net Chg FY 18-19</b>	<b>(1,396,654)</b>	<b>358,628</b>	<b>(1,014,190)</b>	<b>(475,040)</b>	<b>(972,704)</b>	<b>84,595</b>	<b>187,427</b>
<b>Balance 07/01/18</b>	<b>6,942,144</b>	<b>727,097</b>	<b>1,014,190</b>	<b>1,017,229</b>	<b>972,704</b>	<b>713,441</b>	<b>8,344,055</b>
<b>Balance 06/30/19</b>	<b>5,545,490</b>	<b>1,085,725</b>	<b>-</b>	<b>542,189</b>	<b>-</b>	<b>798,036</b>	<b>8,531,482</b>

Total City-Wide Fund Balances 07/01/18	19,730,860
Total City-Wide Fund Balances 06/30/19	16,502,922

**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 \$644,092 or 5.9% (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 4.6%; 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 71.1% 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	1,521,433	1,591,571	70,138	4.6%
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	290,771	177,896	(112,875)	-38.8%
Fines, Forfeitures & Penalties	25,390	28,500	25,500	(3,000)	-10.5%
Use of Money and Property	29,429	30,000	25,000	(5,000)	-16.7%
Funds from Other Agencies & Grants	646,653	691,131	719,086	27,955	4.0%
Charges For Services	1,158,490	955,007	1,130,047	175,040	18.3%
Other Revenue	941,377	190,164	55,000	(135,164)	-71.1%
<b>Total Revenues by Category</b>	<b>12,240,236</b>	<b>10,972,316</b>	<b>11,616,408</b>	<b>644,092</b>	<b>5.9%</b>
<b>Other Transfers In</b>	<b>356,528</b>	<b>454,746</b>	<b>197,458</b>	<b>(257,288)</b>	<b>-56.6%</b>
<b>Total General Fund Resources</b>	<b>12,596,764</b>	<b>11,427,062</b>	<b>11,813,866</b>	<b>386,804</b>	<b>3.4%</b>

In FY 2018-19, it is anticipated that General Fund operating revenues will increase by 5.9% compared to FY 2017-18 estimates, while total General Fund resources (including transfers-in) will increase by 3.4%. Reasons for the increases in FY 2018-19 as compared to FY 2017-18 is the overall increase in the economy.

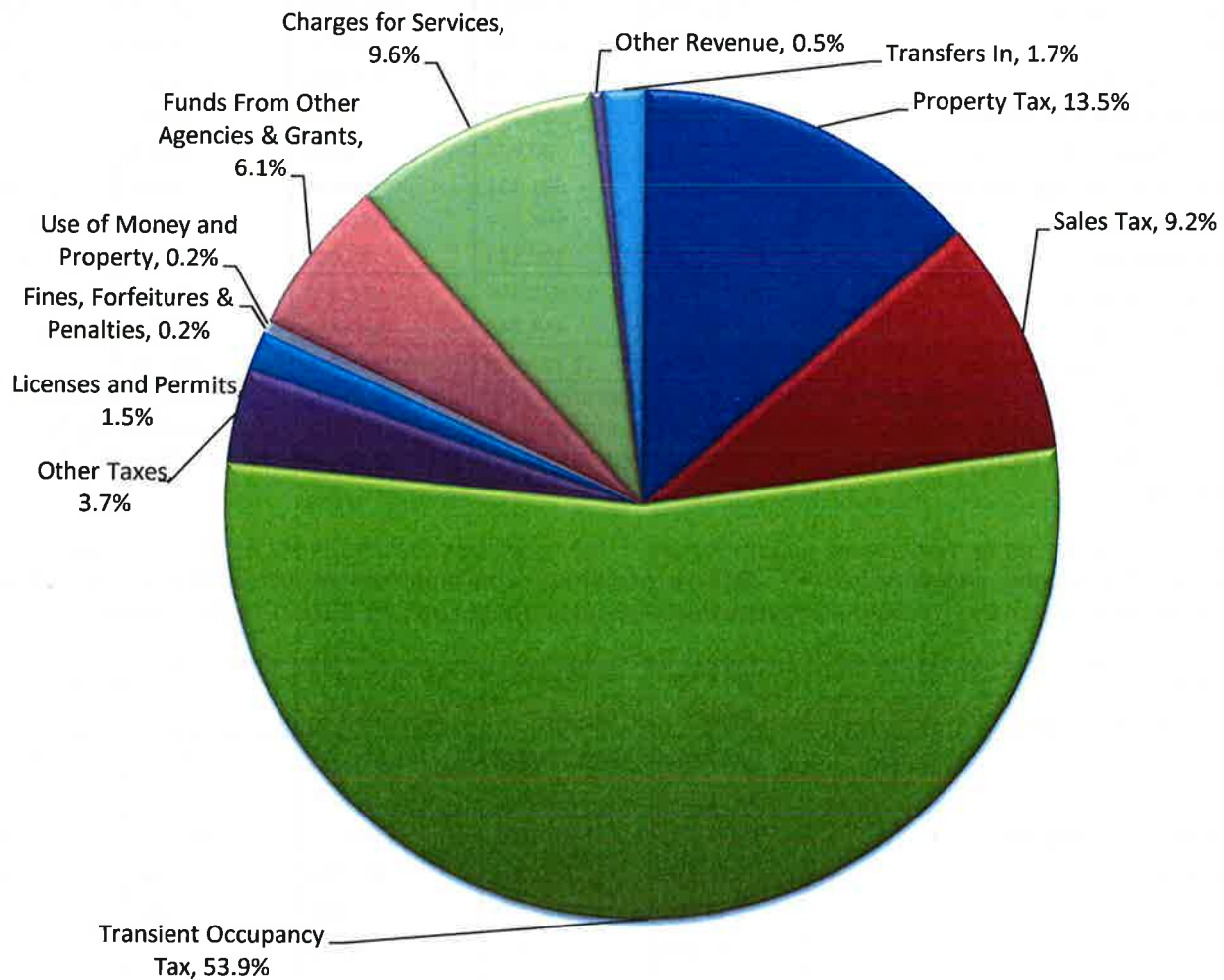
Table 2 summarizes and compares actual General Fund resources realized in FY 2016-17, the adopted FY 2017-18 Budget, and projected FY 2018-19 resources. The emphasis of this table is to provide a comparison between the FY 2017-18 revenue and resource budget and FY 2018-19's projection.

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%
<b>Total Revenues by Category</b>	<b>12,240,236</b>	<b>11,215,837</b>	<b>11,616,408</b>	<b>400,571</b>	<b>3.6%</b>
<b>Other Transfers In</b>	<b>356,528</b>	<b>522,928</b>	<b>197,458</b>	<b>(325,470)</b>	<b>-62.2%</b>
<b>Total General Fund Resources</b>	<b>12,596,764</b>	<b>11,738,765</b>	<b>11,813,866</b>	<b>75,101</b>	<b>0.6%</b>

**Revenue and Resource Estimates**  
**General Fund**

General Fund resources for FY 2018-19 are anticipated to increase overall by 5.9% 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), 4.6 % in property taxes, and 18.3% in charges for services.

The following chart illustrates the composition of the City’s General Fund resources projected for FY 2018-19 at **\$11,813,866**.



**Revenue Profiles**

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

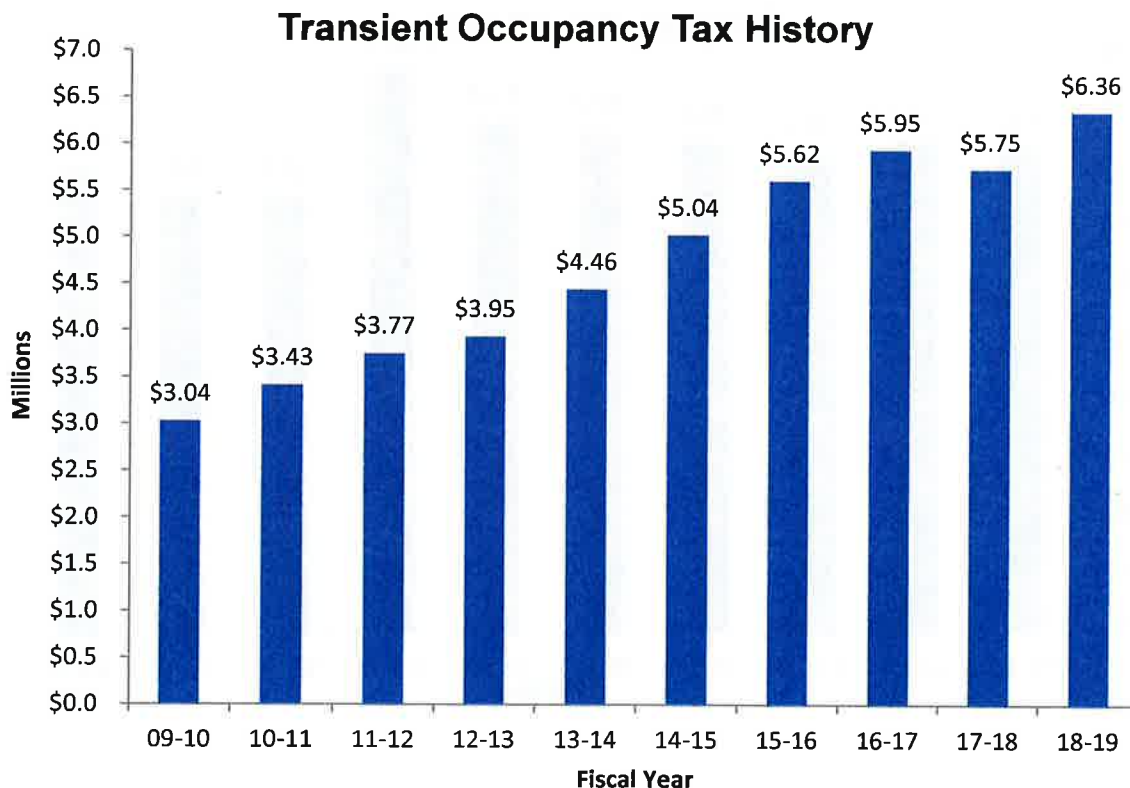
The revenue profiles provide background information on each revenue category. Trend information, including a 10-year graph, is also provided as well as a discussion of the future outlook for each category.

**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 53.9% of all projected General Fund resources FY 2018-19.

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.



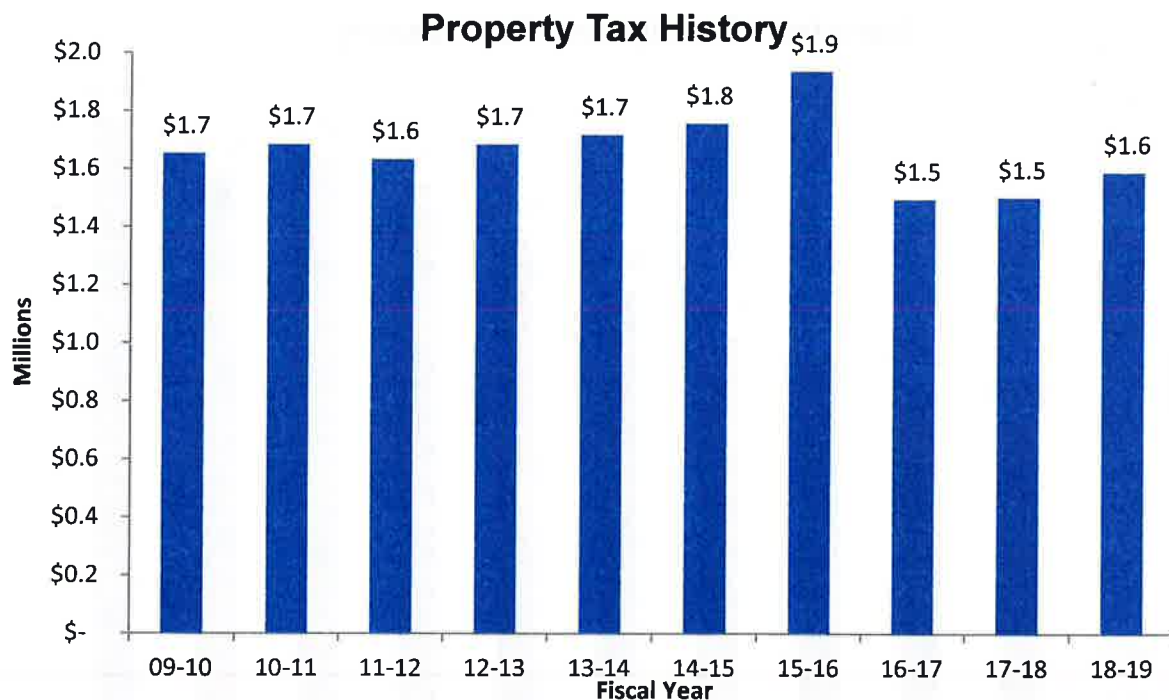
**Revenue and Resource Estimates**

**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 Proposition 13’s annual inflation adjustment.



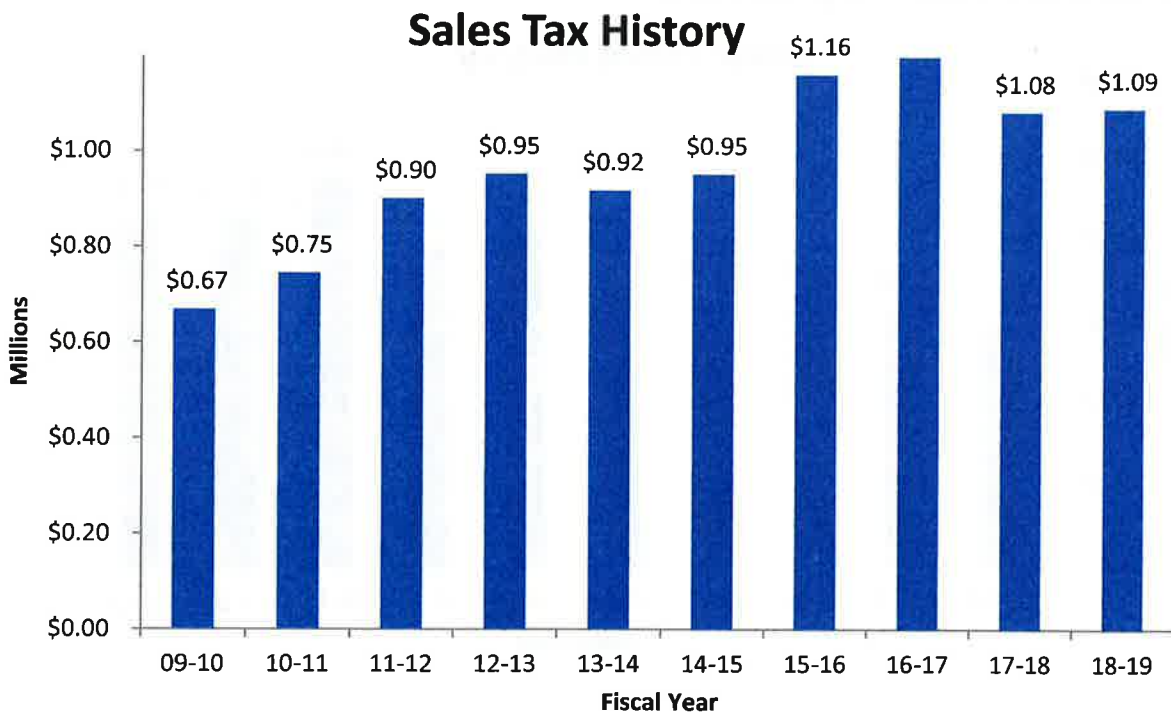


**Revenue and Resource Estimates**

**Sales Tax**

California sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Napa County is currently 7.75% of which Calistoga receives 1% from the California Board of Equalization for transactions occurring within the City. Sales tax makes up 9.2% 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**

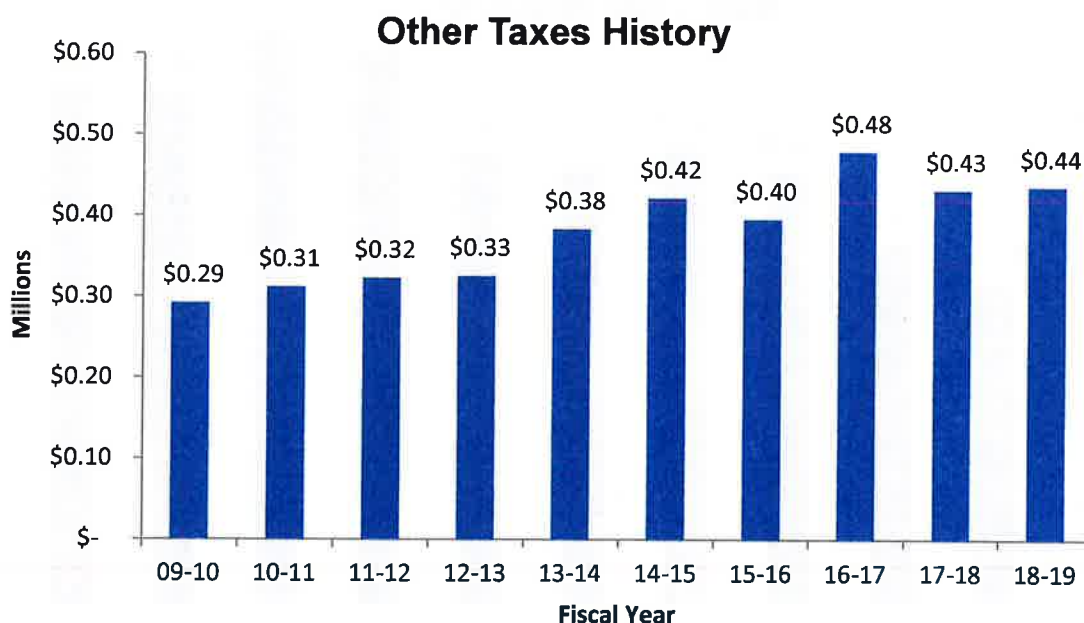
For the City of Calistoga other taxes include Franchise taxes, manufacturing taxes and business license taxes.

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 \$432,926.



**Revenue and Resource Estimates**

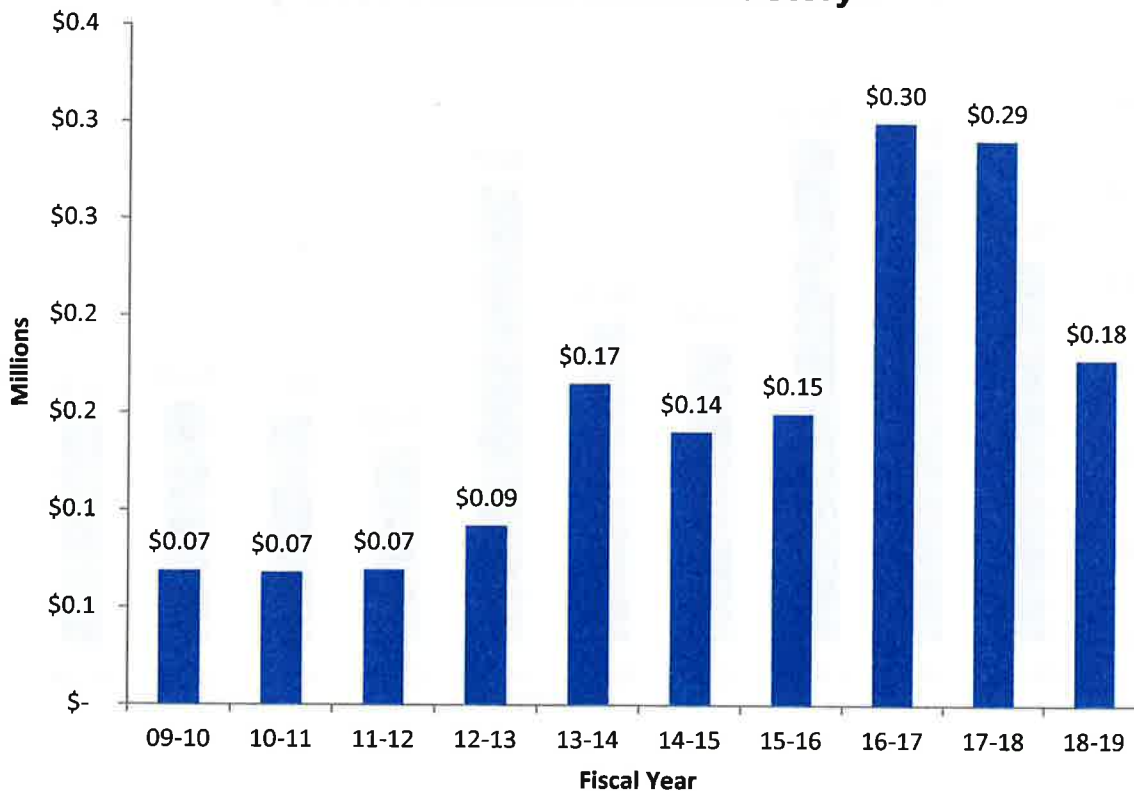
**Licenses and Permits**

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 38.8% 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**

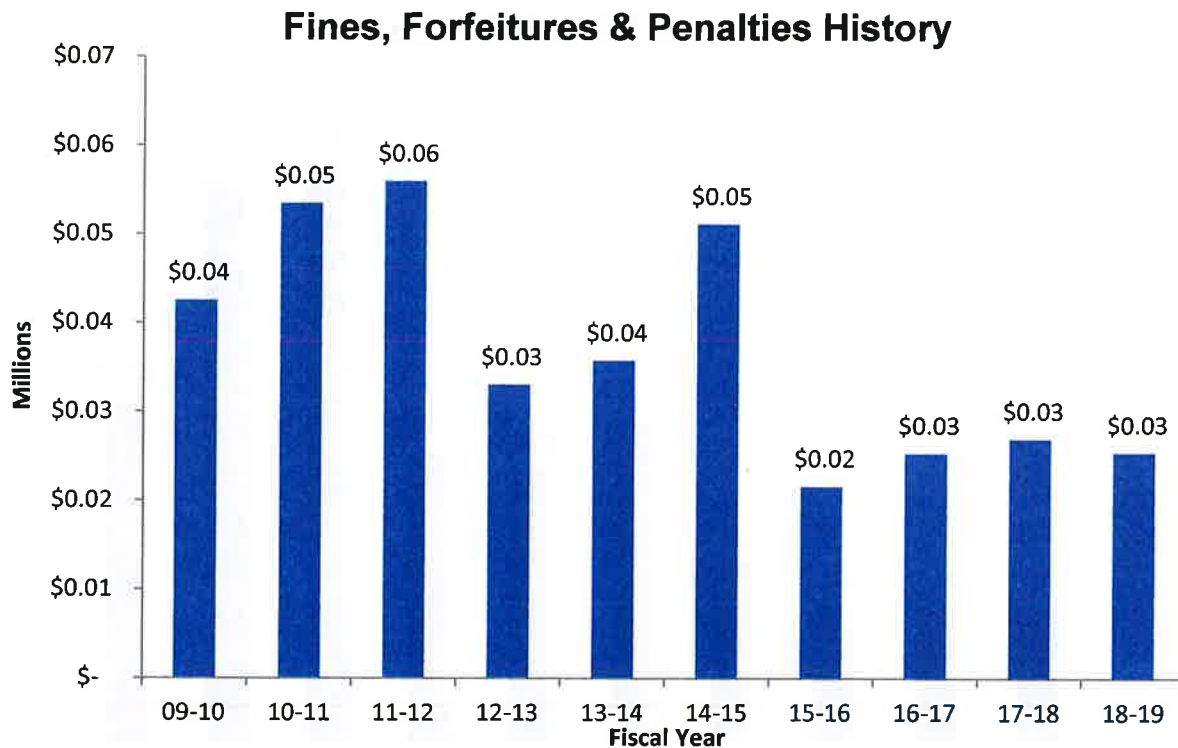


**Revenue and Resource Estimates**  
**Fines, Forfeitures and Penalties**

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 10.5% 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 10.5% in FY 2018-19 to \$25,500 from \$28,500 in FY 2017-18.

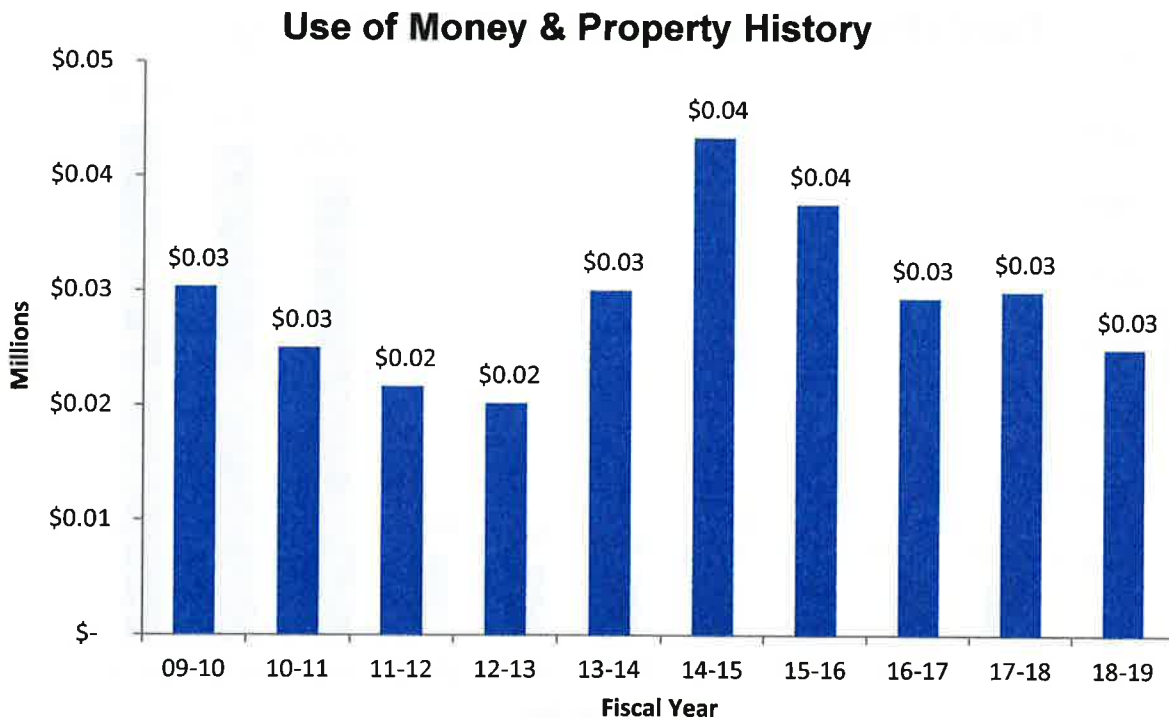


**Revenue and Resource Estimates**  
**Use of Money and Property**

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.



**Revenue and Resource Estimates**

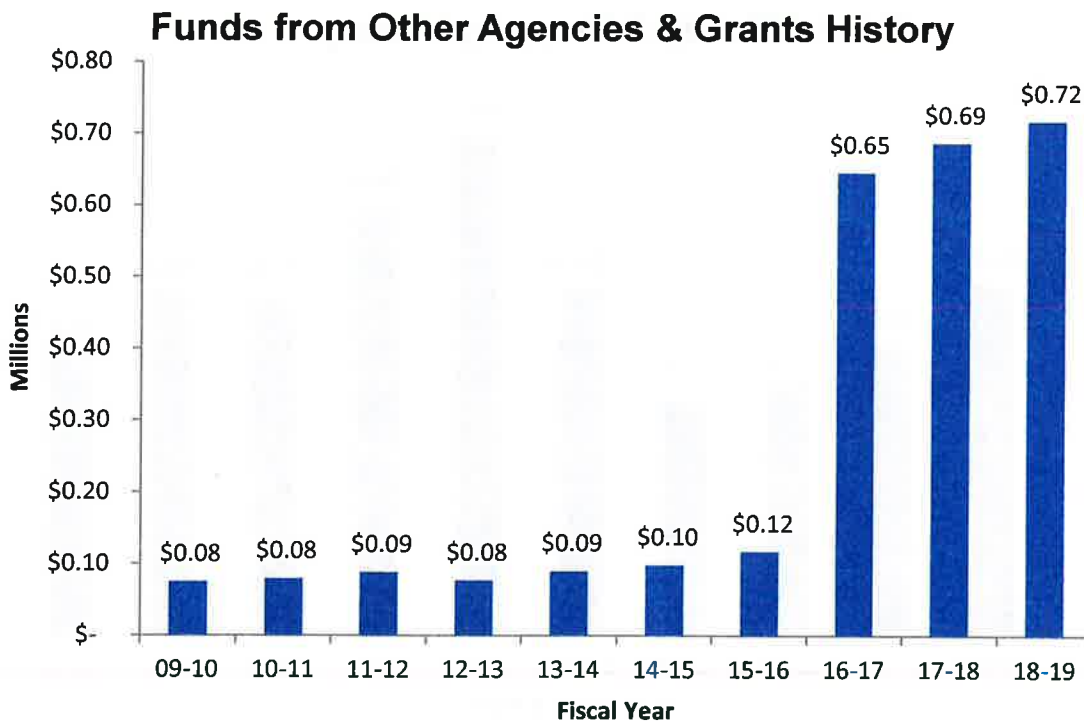
**Funds from Other Agencies & Grants**

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 \$696,131, an increase of 4.1%.



**Revenue and Resource Estimates**  
**Charges for Services**

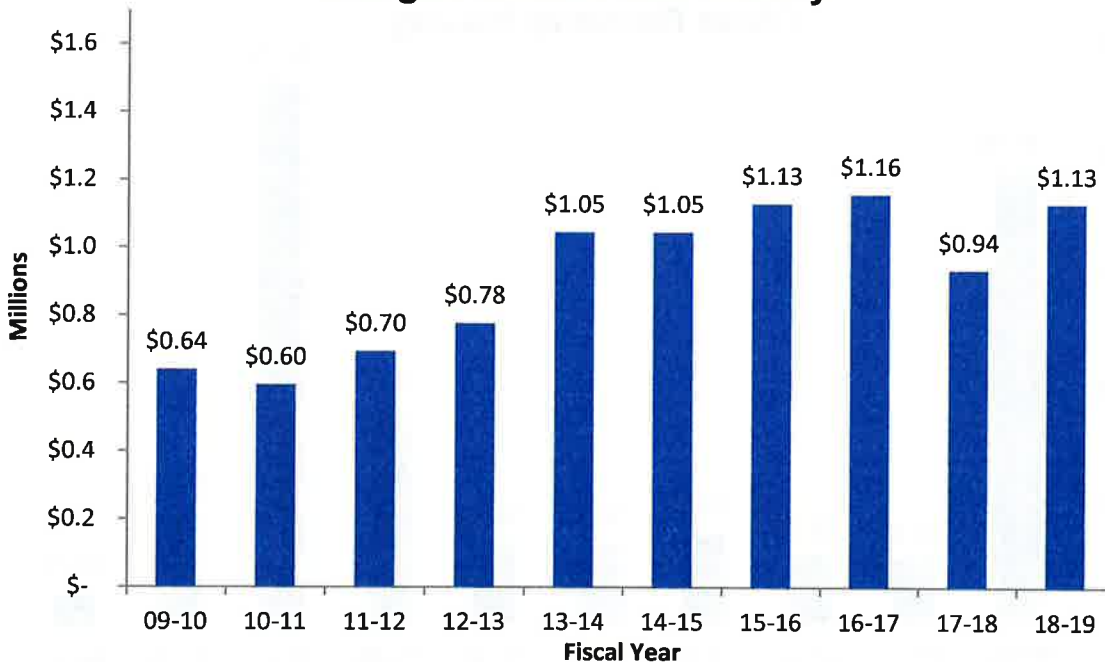
Charges for services revenue category consists primarily of fees for police services, fire services, planning services, public works services, community services recreational and community activities, plan check fees, reimbursement for services and central service overhead fees. Charges for Services 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 18.3% 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**



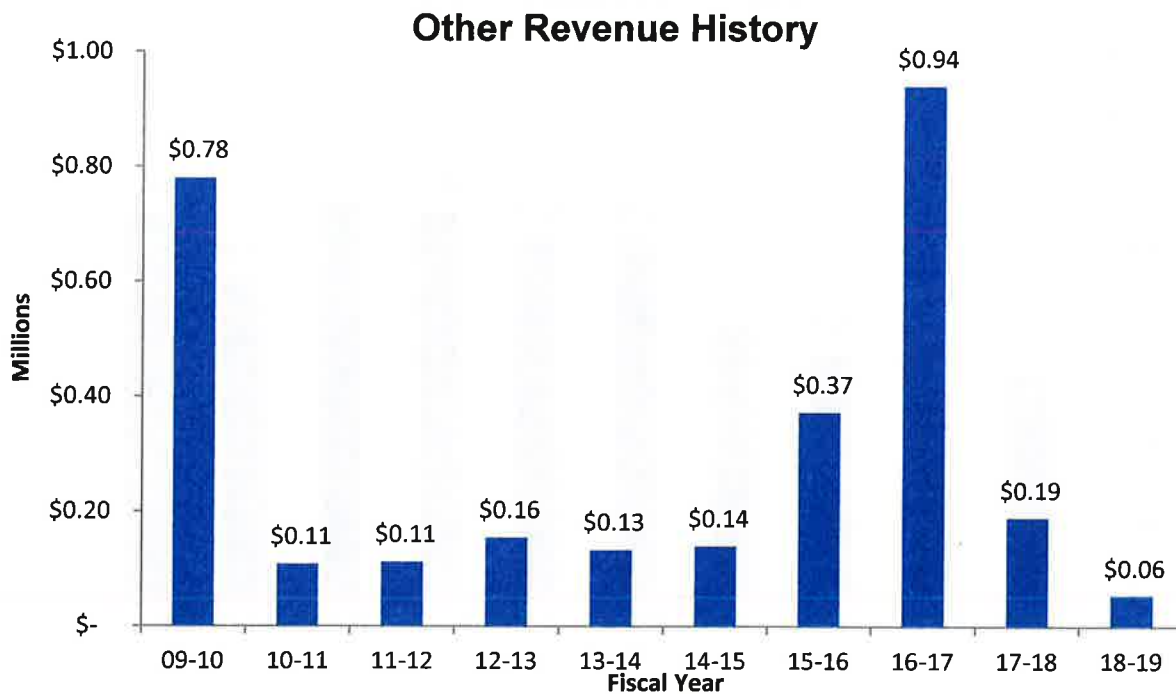
**Revenue and Resource Estimates**

**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 70.3% 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 \$197,458.

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; 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 \$1,579,358 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**

<b>Position</b>	<b>Actuals FY 14-15</b>	<b>Actuals FY 15-16</b>	<b>Actuals FY 16-17</b>	<b>Final FY 17-18</b>	<b>Proposed FY 18-19</b>
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	0.00	0.00	0.00	1.00
Community Services Officer	0.00	1.00	1.00	1.00	1.00
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
<b>Total Full Time Funded Personnel by Position</b>	<b>46.00</b>	<b>47.00</b>	<b>49.00</b>	<b>54.00</b>	<b>57.00</b>

<b>Personnel and Staffing</b>
<b>Funded Personnel</b>

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	21.00	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
<b>Total Full Time Equivalent Funded</b>	<b>65.00</b>	<b>70.00</b>	<b>74.00</b>	<b>77.00</b>	<b>83.00</b>

<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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## **Budget at a Glance**

### **Introduction**

The City's Budget consists of five components: General Fund Budget (general operations), Enterprise Funds, Special Funds Budget, Equipment Replacement Fund and Capital Improvement Program (CIP).

The General Fund Budget is the City's fiscal operating blueprint. The FY 2018-19 General Fund operating budget is based on resource projections and transfers in for a total of \$11,813,866. Departmental operating expenditures and transfers out are budgeted at \$10,822,017.

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 \$5,545,490 which

<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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is 55.3% as percent of operating expenditures. Revenue resources of \$150,000 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 \$20,000 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 \$3.7 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 \$206,939.

<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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**City Manager's Office**

The City Manager is the Chief Executive Officer of the City of Calistoga and is appointed by the City Council. The City Manager appoints the Department Directors and other City staff, except the City Attorney.

The City Manager is responsible for the implementation of decisions made by the City Council and for the overall management of all City departments; provides recommendations to the City Council on development and formulation of policies, goals and objectives on community issues and projects.

The City Manager also represents the City's interests throughout the region and beyond through coordination of activities with various local, State and Federal agencies. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes the General Fund expenditures of \$10,822,017.

**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 \$2,317,239.

**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 \$1,741,975 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 \$2,841,108 and revenues of \$140,000.

<p style="text-align: center;"><b>Budget Summary</b> <b>General Fund Summary</b></p>
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**Planning and Building Services**

The Planning and Building Department provide a complete range of planning and building services to the community. The Department's primary function is to guide private development in accordance with state law and the City's General Plan, Zoning Code and other local land use programs. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$738,026 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 \$1,500,065 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 \$691,698 and revenues of \$88,000.

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**General Fund Resources**

General Fund Revenues total \$11,616,408. In addition General Fund resources include transfers in of \$197,458 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; and Abandoned Vehicle fund \$4,600 for police operations. See the Resources table on next page for revenue and transfers in details.

**Budget Summary**  
**General Fund Summary**

**General Fund Resources**

General Fund resources are \$11,813,866

**RESOURCES**

	<u>FY 16-17</u>	<u>FY 17-18</u>	<u>FY 18-19</u>
	<u>Actual</u>	<u>Adjusted</u>	<u>Projected</u>
<u>Revenues</u>			
Property Tax	\$ 1,497,974	\$ 1,521,433	\$ 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	290,770	177,896
Fines, Forfeitures	25,390	28,500	25,500
Interest & Use of Property	29,429	30,000	25,000
Revenues from other Agencies	646,653	691,131	719,086
Grants- Operations	68,150	5,000	5,000
Charges for Services	1,158,490	955,007	1,130,047
Other Revenues	873,227	185,164	50,000
<i>Sub - Total General Fund Revenues</i>	\$ 12,240,236	\$ 10,972,315	\$ 11,616,408
<u>General Fund Transfers in (from)</u>			
Fund 21 (Gas Tax)	\$ 95,000	\$ 95,000	\$ 95,000
Fund 27 (Mobile Home Park- Administration)	7,100	7,500	7,030
Fund 41 (Police Grants)	128,828	78,828	78,828
Fund 76 (Housing Trust)	45,000	75,000	-
Fund 77 (Cultural/Recreational)	70,000	181,818	-
Fund 79 (Abandoned Vehicle)	4,600	4,600	4,600
Fund 87 (Recreation)	6,000	12,000	12,000
<i>Sub - Total General Fund Transfers In</i>	\$ 356,528	\$ 454,746	\$ 197,458
<b>TOTAL GENERAL FUND RESOURCES</b>	<b>\$ 12,596,764</b>	<b>\$ 11,427,061</b>	<b>\$ 11,813,866</b>



<b>Budget Summary</b> <b>General Fund Summary</b>
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**General Fund Expenditures**

General Fund expenditures are \$10,822,017

**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	\$ 206,939
Support services	1,689,097	1,941,615	2,317,239
Fire Services	1,380,797	1,550,363	1,741,975
Planning & Building	724,097	748,014	738,026
Police Services	2,554,209	2,785,519	2,841,108
Public Works	1,207,079	1,248,245	1,500,065
Recreation Services	676,598	812,643	691,698
GASB Pension Expense	1,800,000	-	-
<i>Total Operating Appropriations</i>	<u>\$ 10,221,055</u>	<u>\$ 9,256,985</u>	<u>\$ 10,037,050</u>
<u>Operating Transfers Out (To)</u>			
MTC Grant Fund	\$ (1,507)	\$ 72,077	\$ -
Future Employee Benefits	500,000	1,000,000	170,000
Water Fund	-	-	20,000
Equipment Repl Fund	92,536	133,866	221,065
Affordable Housing	-	50,000	
Debt Service Fund	450,996	373,902	373,902
<i>Total Operating Transfers Out</i>	<u>\$ 1,042,025</u>	<u>\$ 1,629,845</u>	<u>\$ 784,967</u>
<b>TOTAL APPROPRIATIONS</b>	<b>\$ 11,263,080</b>	<b>\$ 10,886,830</b>	<b>\$ 10,822,017</b>
<b>AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS</b>			<b>\$ 500,000</b>
<b>PROJECTED RESERVE FUND (AT YEAR END)</b>			<b>\$ 5,045,490</b>

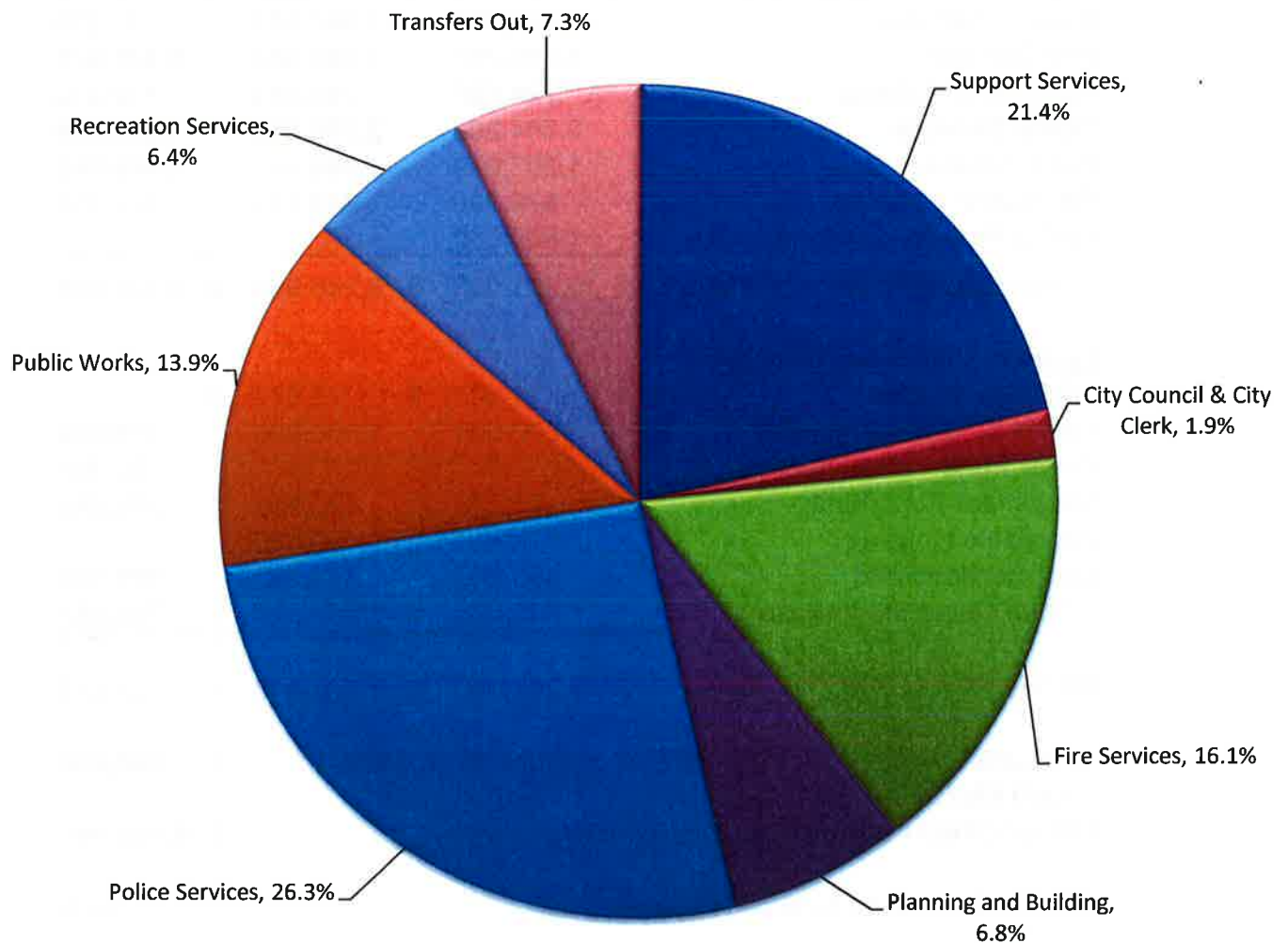
Percent of GF budgeted appropriations

55.3%

**Operating Expenditures & Transfers Out**  
**General Fund**

General Fund expenditures are anticipated to increase from the FY 2017-18 budget by \$780,065 or 8.5%, (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 **\$10,822,017**.



**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
<b>Operating Revenues</b>							
Property Tax	1,718,854	1,758,715	1,959,100	1,497,974	1,464,433	1,521,433	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	290,771	177,896
Fines, Forfeitures & Penalties	35,799	51,192	21,661	25,390	25,500	28,500	25,500
Interest and Use of Property Revenues From Other Agencies	30,088	43,423	37,601	29,429	30,000	30,000	25,000
Grants - Operations	71,726	73,386	80,777	646,653	656,745	691,131	719,086
Charges for Services	19,275	26,187	4,538	68,150	5,000	5,000	5,000
Other Revenues	1,046,620	1,046,992	1,131,380	1,158,490	1,067,578	955,007	1,130,047
<b>Total Operating Revenues</b>	<b>8,982,577</b>	<b>9,695,123</b>	<b>10,942,313</b>	<b>12,240,236</b>	<b>11,215,837</b>	<b>10,972,316</b>	<b>11,616,408</b>
<b>Operating Expenditures</b>							
Support Services	1,352,524	1,650,988	2,246,472	1,689,097	1,966,634	1,941,615	2,317,239
City Council & City Clerk	121,047	135,411	150,371	189,178	170,586	170,586	206,939
Fire Services	884,603	968,396	1,323,420	1,380,797	1,460,056	1,550,363	1,741,975
Planning & Building	659,254	660,542	616,613	724,097	844,650	748,014	738,026
Police Services	2,141,507	2,239,981	2,407,339	2,554,209	2,836,804	2,785,518	2,841,108
Public Works	907,873	988,420	1,078,576	1,207,079	1,462,922	1,248,245	1,500,065
Recreation Services	544,889	515,757	635,276	676,598	800,655	812,643	691,698
GASB 68 Pension			-	1,800,000	-	-	-
<b>Total Operating Expenditures</b>	<b>6,611,697</b>	<b>7,159,495</b>	<b>8,458,067</b>	<b>10,221,055</b>	<b>9,542,307</b>	<b>9,256,984</b>	<b>10,037,050</b>
<b>Net Operating Surplus/ (Deficit)</b>	<b>2,370,880</b>	<b>2,535,628</b>	<b>2,484,246</b>	<b>2,019,181</b>	<b>1,673,530</b>	<b>1,715,332</b>	<b>1,579,358</b>
<b>Other Sources</b>							
Deutsche Lease Financing	163,332	23,156	-	42,024	20,000	84,515	84,515
Grants - Improvements	15,690	48,937	1,102,854	61,676	1,328,443	198,712	1,216,732
<b>Other Uses</b>							
<b>Special Projects</b>	<b>68,734</b>	<b>14,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Improvement Projects</b>							
Streets	23,606	78,146	1,706,624	655,932	4,028,443	1,561,012	3,149,750
Parks	4,974	-	-	8,918	75,000	243,695	85,000
Buildings	83,378	137,516	317,694	1,063,470	200,000	184,213	260,000
Other	65,787	72,466	45,967	135,022	335,000	347,969	195,000
<b>Total Capital Projects</b>	<b>177,745</b>	<b>288,128</b>	<b>2,070,285</b>	<b>1,863,342</b>	<b>4,638,443</b>	<b>2,336,889</b>	<b>3,689,750</b>

**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
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**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	-	-	-	-	-
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)	-	-	-	(20,000)
Equipment Fund	(200,000)	(95,147)	(56,532)	(92,536)	(151,866)	(133,866)	(221,065)
Feige Tank Staff Time	-	-	331	-	-	-	-
Public Emp Retirement System	(50,000)	(500,000)	(350,000)	974,144	(350,000)	(700,000)	(150,000)
GASB 45 Retiree Benefits	(50,000)	(150,000)	(150,000)	425,054	(150,000)	(300,000)	(20,000)
Community Development Fund	104,142	20,143	2,350	-	-	-	-
Debt Service Fund	(29,190)	-	(175,884)	(450,996)	(373,902)	(373,902)	(373,902)
<b>Net All Transfers</b>	<b>493,024</b>	<b>(617,674)</b>	<b>(873,973)</b>	<b>1,210,687</b>	<b>(502,840)</b>	<b>(1,175,099)</b>	<b>(587,509)</b>

<b>Net Fund Surplus or (Deficit)</b>	<b>2,796,447</b>	<b>1,687,469</b>	<b>642,842</b>	<b>1,470,226</b>	<b>(2,119,310)</b>	<b>(1,513,429)</b>	<b>(1,396,654)</b>
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<b>Beginning Fund Balance</b>	<b>1,858,588</b>	<b>4,655,035</b>	<b>6,342,504</b>	<b>6,985,347</b>	<b>7,620,813</b>	<b>8,455,573</b>	<b>6,942,144</b>
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<b>Ending Fund Balance</b>	<b>4,655,035</b>	<b>6,342,504</b>	<b>6,985,347</b>	<b>8,455,573</b>	<b>5,501,504</b>	<b>6,942,144</b>	<b>5,545,490</b>
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Fund Balance Allocation to Reserves							
Emergencies and General Contingency	4,655,035	6,342,504	6,985,347	7,955,573	5,001,504	6,442,144	5,045,490
General Liability Claims				500,000	500,000	500,000	500,000
<b>***Total Reserves</b>	<b>4,655,035</b>	<b>6,342,504</b>	<b>6,985,347</b>	<b>8,455,573</b>	<b>5,501,504</b>	<b>6,942,144</b>	<b>5,545,490</b>

<b>Emergency &amp; Contingency Reserves As A Percent of Operating Expenditures</b>	<b>70.4%</b>	<b>88.6%</b>	<b>82.6%</b>	<b>77.8%</b>	<b>52.4%</b>	<b>69.6%</b>	<b>50.3%</b>
<b>All Reserves As A Percent of Operating Expenditures - Policy 30%</b>	<b>70.4%</b>	<b>88.6%</b>	<b>82.6%</b>	<b>82.7%</b>	<b>57.7%</b>	<b>75.0%</b>	<b>55.3%</b>

**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
<b>SUPPORT SERVICES</b>								
4114	City Manager	135,432	164,456	195,532	211,161	205,123	213,843	228,434
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			-	-	-	-	264,893
4108	Finance	218,031	220,493	249,284	265,652	297,897	285,897	322,912
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	214,973
<b>Total</b>		<b>1,352,524</b>	<b>1,650,988</b>	<b>2,246,472</b>	<b>1,689,097</b>	<b>1,966,634</b>	<b>1,941,615</b>	<b>2,317,239</b>
	Year over Year Change	-3.8%	22.1%	36.1%	-24.8%	16.4%	14.9%	19.3%
<b>CITY COUNCIL &amp; CITY CLERK</b>								
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	113,965
4133	Elections	150	11,288	182	1,964	2,000	-	31,200
<b>Total</b>		<b>121,047</b>	<b>135,411</b>	<b>150,371</b>	<b>189,178</b>	<b>170,586</b>	<b>170,586</b>	<b>206,939</b>
	Year over Year Change	-31.2%	11.9%	11.0%	25.8%	-9.8%	-9.8%	21.3%
<b>FIRE SERVICES</b>								
4117	Fire Services	884,603	968,396	1,323,420	1,380,797	1,460,056	1,550,363	1,741,975
<b>Total</b>		<b>884,603</b>	<b>968,396</b>	<b>1,323,420</b>	<b>1,380,797</b>	<b>1,460,056</b>	<b>1,550,363</b>	<b>1,741,975</b>
	Year over Year Change	5.1%	9.5%	36.7%	4.3%	5.7%	12.3%	12.4%
<b>PLANNING &amp; BUILDING</b>								
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	269,419
4125	Building Services	385,189	385,224	316,089	409,527	532,237	432,957	462,322
<b>Total</b>		<b>659,254</b>	<b>660,542</b>	<b>616,613</b>	<b>724,097</b>	<b>844,650</b>	<b>748,014</b>	<b>738,026</b>
	Year over Year Change	59.0%	0.2%	-6.7%	17.4%	16.6%	3.3%	-1.3%
<b>POLICE SERVICES</b>								
4116	Police Services	1,686,717	1,747,757	1,838,720	1,958,043	2,201,741	2,131,940	2,180,177
4129	Police Dispatch	454,790	492,224	568,619	596,166	635,063	653,578	660,931
4138	Emergency Services	-	-	-	-	-	-	-
<b>Total</b>		<b>2,141,507</b>	<b>2,239,981</b>	<b>2,407,339</b>	<b>2,554,209</b>	<b>2,836,804</b>	<b>2,785,518</b>	<b>2,841,108</b>
	Year over Year Change	-1.9%	4.6%	7.5%	6.1%	11.1%	9.1%	2.0%
<b>PUBLIC WORKS</b>								
4121	Public Works Administration	106,589	131,133	148,233	177,068	244,545	180,692	208,195
4122	Streets	233,272	271,984	252,686	286,048	403,595	298,822	409,048
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
<b>Total</b>		<b>907,873</b>	<b>988,420</b>	<b>1,078,576</b>	<b>1,207,079</b>	<b>1,462,922</b>	<b>1,248,245</b>	<b>1,500,065</b>
	Year over Year Change	4.1%	8.9%	9.1%	11.9%	21.2%	3.4%	20.2%

**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
<b>RECREATION SERVICES</b>								
4152	Recreation Programs	122,299	98,564	126,058	121,099	161,050	150,050	138,967
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
<b>Total</b>		<b>544,889</b>	<b>515,757</b>	<b>635,276</b>	<b>676,598</b>	<b>800,655</b>	<b>812,643</b>	<b>691,698</b>
Year over Year Change		9.5%	-5.3%	23.2%	6.5%	18.3%	20.1%	-14.9%
<b>Total Operations</b>		<b>6,611,697</b>	<b>7,159,495</b>	<b>8,458,067</b>	<b>8,421,055</b>	<b>9,542,307</b>	<b>9,256,984</b>	<b>10,037,050</b>
		3.4%	8.3%	16.1%	-0.4%	13.3%	9.9%	8.4%
<b>Special Projects</b>								
4607	Services and Development Impact Fee Updates	67,134	14,450	-	-	-	-	-
<b>Total Special Projects</b>		<b>68,734</b>	<b>14,450</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Capital Improvements</b>								
	Streets	23,606	78,146	1,706,624	655,932	4,028,443	1,561,012	3,149,750
	Parks	4,974	-	-	8,918	75,000	243,695	85,000
	Buildings & Facilities	83,378	137,516	317,694	1,063,470	200,000	184,213	260,000
	Other	65,787	72,466	45,967	135,022	335,000	347,969	195,000
<b>Total Capital Improvements</b>		<b>177,745</b>	<b>288,128</b>	<b>2,070,285</b>	<b>1,863,342</b>	<b>4,638,443</b>	<b>2,336,889</b>	<b>3,689,750</b>
<b>Total General Fund Appropriations</b>		<b>6,858,176</b>	<b>7,462,073</b>	<b>10,528,352</b>	<b>10,284,397</b>	<b>14,180,750</b>	<b>11,593,873</b>	<b>13,726,800</b>

**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
<b>Debt Service</b>								
4430	Debt Service Payments	-	-	-	-	-	-	-
<b>Total Debt Service</b>		-	-	-	-	-	-	-
<b>Other Uses</b>								
<b>Transfers Out</b>								
	Auditors Adjustments		26,080	-	-	-	-	-
	Water & WWTP Operations	-	-	105,946	-	-	-	-
	Debt Service	29,190	-	175,884	450,996	373,902	373,902	373,902
	Silverado/Palisades Districts	-	-	-	-	-	-	-
	Water Conservation Program	-	30,000	-	-	-	-	-
	Water Operations	79,400	79,400	79,400	-	-	-	20,000
	Employee Benefits	100,000	650,000	500,000	500,000	500,000	1,000,000	170,000
	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	-
<b>Total Other</b>		<b>413,038</b>	<b>892,734</b>	<b>1,172,109</b>	<b>1,043,532</b>	<b>1,025,768</b>	<b>1,698,027</b>	<b>790,967</b>
<b>Total General Fund Uses</b>		<b>7,271,214</b>	<b>8,354,807</b>	<b>11,700,461</b>	<b>11,327,929</b>	<b>15,206,518</b>	<b>13,291,900</b>	<b>14,517,767</b>

**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
<b>Streets</b>								
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	6,200	20,000
5545	Downtown Directory Signage	-	-	-	701	-	-	-
<b>SUBTOTAL STREETS</b>		<b>23,606</b>	<b>78,146</b>	<b>1,706,624</b>	<b>655,932</b>	<b>4,028,443</b>	<b>1,561,012</b>	<b>3,149,750</b>
<b>Parks</b>								
5548	Community Garden Park	-	-	-	7,534	-	-	-
5549	Dog Park	-	-	-	1,384	-	-	-
5563	Pioneer Park	-	-	-	-	-	115,814	-
5566	Pioneer Park - Play Lot Playground	-	-	-	-	-	27,881	-
New	Parklets	-	-	-	-	-	-	30,000
New	Logvy Park	-	-	-	-	-	-	25,000
5560	Pioneer Park Pedestrian Bridge	-	-	-	-	75,000	100,000	30,000
<b>SUBTOTAL PARKS</b>		<b>4,974</b>	<b>-</b>	<b>-</b>	<b>8,918</b>	<b>75,000</b>	<b>243,695</b>	<b>85,000</b>
<b>Buildings &amp; Facilities</b>								
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	61,213	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	-	-	-	-
<b>SUBTOTAL BUILDINGS &amp; FACILITIES</b>		<b>83,378</b>	<b>137,516</b>	<b>317,694</b>	<b>1,063,470</b>	<b>200,000</b>	<b>184,213</b>	<b>260,000</b>
<b>Other Improvements</b>								
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	-	-	-	-	-	70,282	-
5562	Railroad Tracks Repurpose	-	-	-	-	-	-	-
5564	Vine Trail	-	-	-	-	-	5,500	-
New	Tedeschi Field	-	-	-	-	-	-	30,000
5565	Oat Hill Mine	-	-	-	-	-	24,500	45,000
<b>SUBTOTAL OTHER</b>		<b>65,787</b>	<b>72,466</b>	<b>45,967</b>	<b>135,022</b>	<b>335,000</b>	<b>347,969</b>	<b>195,000</b>
<b>Total All General Fund Projects</b>		<b>177,745</b>	<b>288,128</b>	<b>2,070,285</b>	<b>1,863,342</b>	<b>4,638,443</b>	<b>2,336,889</b>	<b>3,689,750</b>



<b>City Manager's Office</b> <b>City Council and City Clerk</b>
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**City Council**

Calistoga voters, at large, elect a five-member City Council to serve as the City's legislative and governing body with the power to enact and enforce all ordinances and resolutions. The Calistoga City Council is composed of a Mayor, Vice Mayor and three City Councilmembers. The Mayor is directly elected every two years and the other City council members for staggered four-year terms. The Vice Mayor is selected annually from the members of the City Council.

Regular meetings of the Calistoga City Council are held on the first and third Tuesdays of every month 6:00 p.m. in the Calistoga Community Center, located at 1307 Washington Street. The public is welcome to attend and participate in all public sessions of the Council. City Council Meetings are rebroadcast following the meetings on Channel 28, starting on Wednesday at 7 p.m., Thursday at 2 p.m. and Saturday at 5 p.m.

Annually, the City Council holds a special study session to develop City-wide goals. These goals vary from time to time and Council emphasizes long-term strategic thinking during the goal setting meeting. In addition, the Council specifically addresses multiple objectives and specific priority projects for the upcoming fiscal year and longer-term efforts. The listings of Priority Projects for FY 18-19 are included in the FY 18-19 Budget Document.

**City Clerk**

The Office of the City Clerk consists of the City Clerk and the Executive Assistant to the City Manager/Deputy City Clerk. The responsibilities include duties mandated by the State, the Calistoga Municipal Code and additional duties set by the City Manager. The activities of the City Clerk include many tasks including processing updates to the municipal code, preparing the agenda packets, posting of legal notices and meetings, responding to public records requests and ensuring compliance with the Fair Political Practices Commission (FPPC) filing requirements.

**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2017-18**

- Attended 22 City Council meetings and recorded the official proceedings
- Processed approximately 64 requests for public records
- Provided 10 official notifications for City Council public hearings items
- Continued to scan all City of Calistoga recorded documents to current into an electronic format
- Continued to purge and destroy documents as allowed by law
- Hosted a Statewide Athenian Dialogue for municipal clerks
- Hosted County and Statewide municipal clerk events
- Received the Master Municipal Clerk designation

<b>City Manager's Office</b> <b>City Council and City Clerk</b>
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**City Clerk (continued)**

- Acted as the City of Calistoga's Public Information Officer during the Tubbs Fire

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2018-19**

- Continue to deliver a high level of service and continue to reduce City operating costs\*
- Implement the City's Records Retention Policy\*
- Continue to update City's Website
- Continue to update the City Clerk's portion of the City's Emergency Plan
- Continue to serve at the City Clerks Association of California (CCAC) by sitting on the Board of Directors representing Region 16 (Sonoma, Napa, Solano and Marin Counties)

**City Manager****MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2017-18**

- Assisted with citywide efforts to address housing shortage including acquisition of property for future development, reviewing loan and partnership agreements with housing partners and providing ongoing support to the City's ad hoc Housing Committee
- Negotiated 72 contracts for services including public works, planning, recreation and various professional services between March 2017 and February 2018
- Assisted with the preparation, presentation and implementation of a 2017 Water & Wastewater Study to bring the City's enterprise funds closer to financial sustainability
- Reviewed and approved new City policies and procedures for personnel, utility and administrative policies
- Actively oversaw the City's comprehensive risk management programs including liability, worker's compensation, crime and other policies and providing training and grants to City departments
- 

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2018-19**

- Pursue a solution for long-term stewardship of the Napa County Fairgrounds property
- Support and fund key priority projects including new public infrastructure, addressing unfunded pension liabilities and addressing the community's housing objectives

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

**City Manager (continued)**

- Organize staff work priorities to align with Council goals, objectives and priority projects\*
- Work with the City Council and community to identify a long-term funding mechanism for workforce housing, as well as other forms of housing that is affordable\*
- Identify a partner to construct new workforce housing on property sites recently purchased by the City
- Fund and construct deferred water and wastewater improvements as identified in the 2017 Utility Rate Study

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

**Mayor and City Council**  
(Elected)

**City Attorney**  
(contract by City Council)

**City Manager**  
(Appointed by City Council)

**Commission, Committees and Boards**  
(Appointed by City Council)

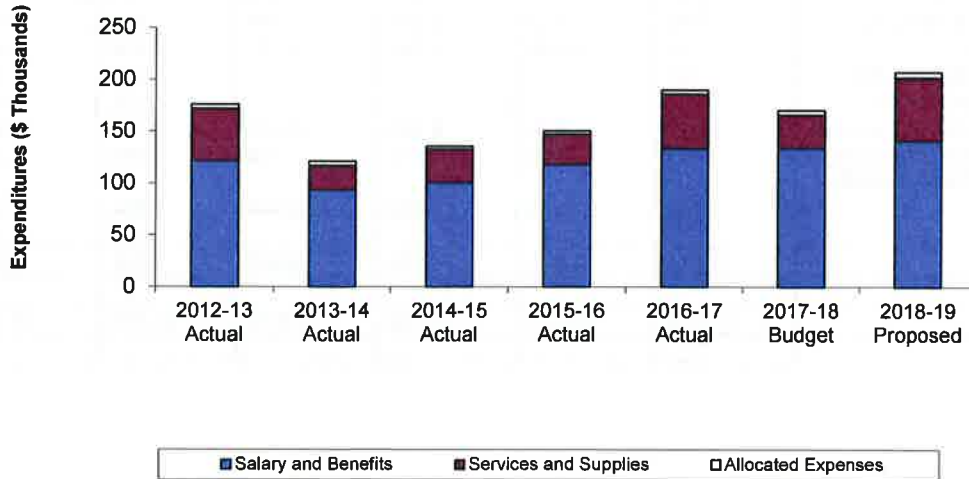
Executive Assistant

**City Clerk**

**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
<b>TOTAL</b>	<b>176,052</b>	<b>121,047</b>	<b>135,411</b>	<b>150,371</b>	<b>189,919</b>	<b>170,586</b>	<b>207,110</b>

**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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>40,896</b>	<b>41,133</b>	<b>48,549</b>	<b>47,938</b>	<b>51,200</b>	<b>49,200</b>	<b>51,824</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>6,774</b>	<b>4,598</b>	<b>10,296</b>	<b>9,902</b>	<b>9,950</b>	<b>9,950</b>	<b>9,950</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>47,670</b>	<b>45,731</b>	<b>58,845</b>	<b>57,840</b>	<b>61,150</b>	<b>59,150</b>	<b>61,774</b>

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**

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>52,908</b>	<b>60,013</b>	<b>69,911</b>	<b>85,120</b>	<b>83,239</b>	<b>87,239</b>	<b>90,004</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	4,461
<b>SUBTOTAL</b>		<b>20,319</b>	<b>18,379</b>	<b>21,433</b>	<b>44,254</b>	<b>24,197</b>	<b>24,197</b>	<b>23,961</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>73,227</b>	<b>78,392</b>	<b>91,344</b>	<b>129,374</b>	<b>107,436</b>	<b>111,436</b>	<b>113,965</b>

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

<b>SERVICES &amp; SUPPLIES</b>							
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
<b>SUBTOTAL</b>		<b>150</b>	<b>11,288</b>	<b>182</b>	<b>1,964</b>	<b>2,000</b>	<b>31,200</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>150</b>	<b>11,288</b>	<b>182</b>	<b>1,964</b>	<b>2,000</b>	<b>31,200</b>



<b>City Manager's Office Support Services</b>
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**City Manager**

The City Manager is the Chief Executive Officer of the City of Calistoga and is appointed by the City Council. The City Manager appoints the Department Directors and other City staff, except the City Attorney.

The City Manager is responsible for the implementation of decisions made by the City Council and for the overall management of all City departments; provides recommendations to the City Council on development and formulation of policies, goals and objectives on community issues and projects.

The City Manager also represents the City's interests throughout the region and beyond through coordination of activities with various local, State and Federal agencies.

**Economic Vitality**

In recent years, there has been, and continues to be, an effort by the City Council, community and businesses to develop economic development initiatives to ensure the long term economic growth and stability, and maintain the character of the community.

**Legal Services**

The City Attorney is appointed by the City Council on a contract basis. The City also contracts with various legal firms for legal advice and services for specific projects or operations.

**Finance Department**

The Finance Department is a combination of several support services functions that are described below

- **Finance services** include management, accounting and reporting for all of the funds and departments of the City. This includes payroll and benefit services, payment for services and supplies; cashiering and collection taxes, fees and other revenues; accounting for all financial and related transactions; compliance with State and Federal regulations for employees and people or companies doing business with the City; and administration of the Business License and Transient Occupancy Tax codes.

<b>City Manager's Office Support Services</b>
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- **Financial planning** includes budget development and projections; budgeting and financial policies; and financial advisory services to the other departments. This also includes the financial advice and strategic planning for current and future operations, capital improvement projects and economic development projects with private developers. The Finance Department also develops and or administers special finance related studies and reports such as utility rate studies, tax audits, fee for services studies, reorganization proposals and other organizational support studies as required.
- **Financial Reporting** includes the City's issuance of an independently audited Comprehensive Annual Financial Report summarizing all of the City annual financial transactions for a fiscal year (from July 1<sup>st</sup> to the following June 30<sup>th</sup>). In addition, there are several required year end State Reports. The Department produces several periodic budget reports on the status and projections of revenues and expenditures. The Finance Department also provides research and development services and additional reporting for the other departments.
- **Treasury Administration** for City investments and Debt/Lease obligation management. The treasury services includes the management of the City bank accounts; collections, deposits and transfers of funds between accounts, online banking services and reporting systems, automated clearing house payment services, credit card processing; administration of the City Investment Policy and investment of available cash; issuance and administration of all City debt and lease obligations.
- **City Computer Systems** and Networks for the City organization are managed by the Department. The City has a comprehensive system that integrates phone, video, telemetry and information systems, and connects all major City facilities together. The daily management of the network and planning for replacement and upgrades to meet the organizations needs is also coordinated by the Finance Department.
- **Utility Billing** for City operation of the water and wastewater systems which includes the administration of the City's Municipal Code requirements for utility billing. This includes maintenance of the utility account and meter inventory system, coordination of service requests, meter reading with Public works and customer services.

<b>City Manager's Office</b> <b>Support Services</b>
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**Finance Department Staffing**

The Finance department is directly staffed with three full time positions and one part time position; Administrative Services Director/City Treasurer, Administrative Services Technician, Senior Accounting Assistant and a Part-Time Office Assistant/Account Clerk. The Department also uses other department staff, as appropriate to provide project support services such as grant development and administration, special reports, and some clerical support. In addition, the Finance Department relies on outside professionals to provide on going and one time services. The following lists the major services and providers:

- Computer system network and equipment – Marin IT Services.
- Property and Sales Tax review and reporting – HdL Companies
- Debt related financial advice and support – Various financial and legal firms
- Risk Management – PARSAC, Bragg & Associates

**Risk Management**

This is an important activity to reduce hazards and injury to people, and damage to property in providing City services and implementing projects. The City is a member of a joint powers authority, Public Agency Risk Sharing Authority of California (PARSAC), for the management and insuring of general liability, property, employee, workers compensation and other risks. The City Manager is the City's representative and the Administrative Services Director is the alternate to PARSAC. The City Clerk's office is responsible for any liability or property claims processing and management of the insurance certificates required by agreements. Other activities are the annual review of the City's self-insured retentions, insurance coverage, and programs for training of City staff on safety in the work place and other work risks. Periodic appraisals and surveys of City facilities, programs and services are conducted to identify hazards and develop a plan to reduce to a cost effective level. A review of construction and other agreements with others are done to identify risks in the activity and mitigate or transfer the risk.

**Human Resources**

The City Manager is the Human Resources Officer that is responsible for the administration of the personnel rules and regulations, the labor memorandum of understanding agreements, the recruitment process, and other labor related issues. The Finance Department also provides support for personnel services, labor negotiations and periodic medical coverage, and other labor related issues.

<b>City Manager's Office</b> <b>Support Services</b>
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**Support Services Staffing**

In addition to the Finance Department staffing described above, support services staff includes all or portions of the City Manager, Executive Assistant, and City Clerk.

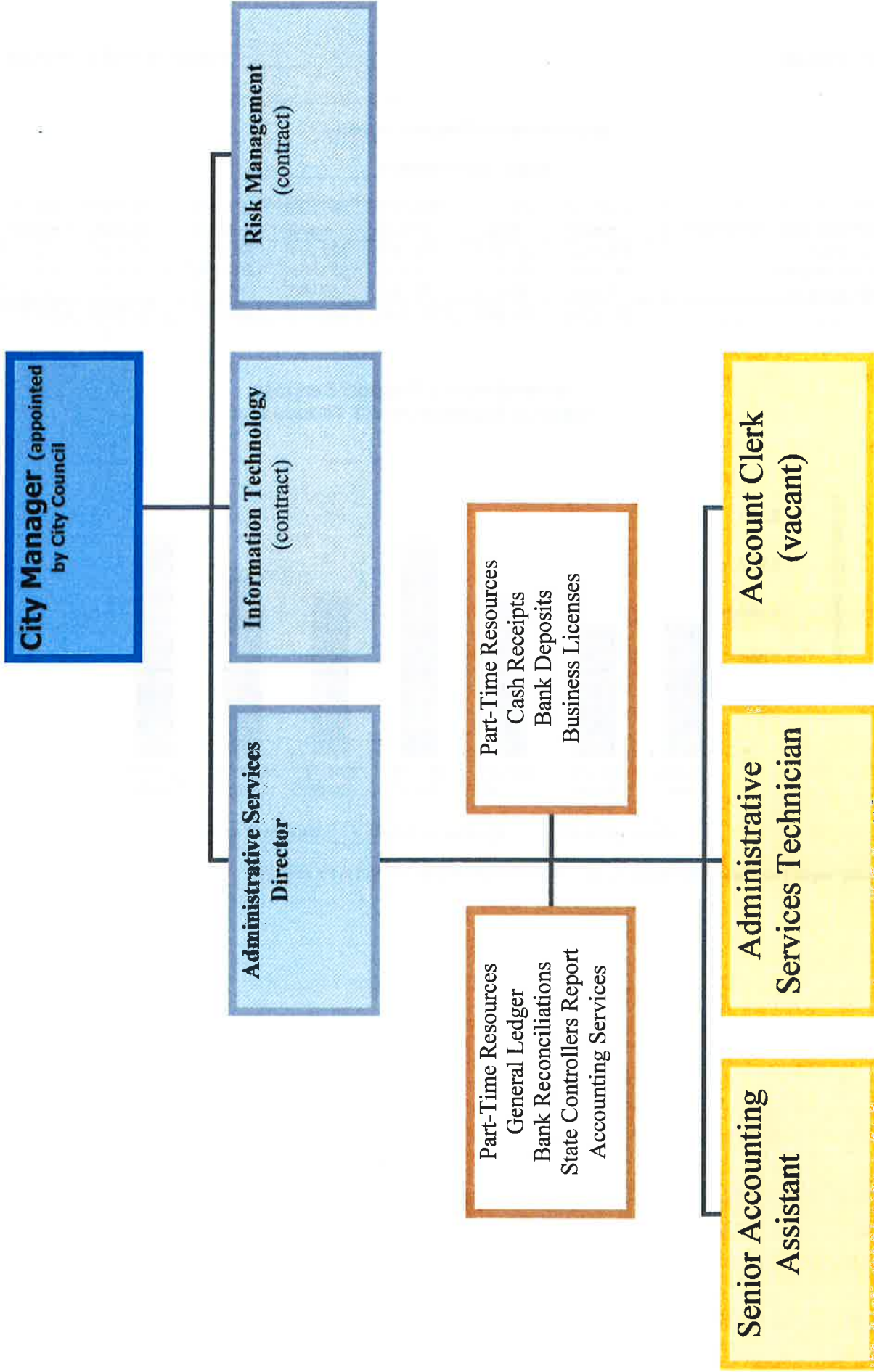
**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2017-18**

- Reduced City operating costs
- Completed transferring Business License Tax Services to MuniServices
- Wrote a Debt Management Policy
- Consolidated 4 enterprise debt service revenue bonds to one 2018 enterprise debt service in the amount of \$9.2M
- Received the award from GFOA for the Comprehensive Annual Financial Report for June 30, 2016.
- Implemented GASB 68 and 71 for pension plans
- Successfully recruited Senior Planner/Assistant to the City Manager, Senior Civil Engineer, Plant Operator I, Senior Maintenance Technician, Maintenance Technician I and Maintenance Technician II, three full-time firefighters and 3 part-time firefighters
- Completed year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2017
- Adopted a fiscal year budget with conservation assumptions and with the enhancement of reserve funds to a level of 82.7% for the General Fund in fiscal year 2016-17 \*

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2018-19**

- Continue to reduce City operating costs
- Develop and adopt a long-term General Fund revenue, expenditure and capital improvement projects forecast\*
- Maintain the General Fund Reserves at 50% in FY 2018-19\*
- Adopt a fiscal year budget with conservative assumptions and with the enhancement of reserve funds\*
- Provided ongoing support to the City Council Finance Sub-committee resulting in a prepayment of \$1.0M to future unfunded pension liabilities
- Complete year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2018
- Continue to refine and enhance the quarterly financial reporting process;
- Finalize the City's Personnel Rules and Regulations Manual and coordinate City policies and practices with various Federal and State requirements
- Prepare the organization for forthcoming retirements of long-term employees

\* A City Council Objective or Priority Project.

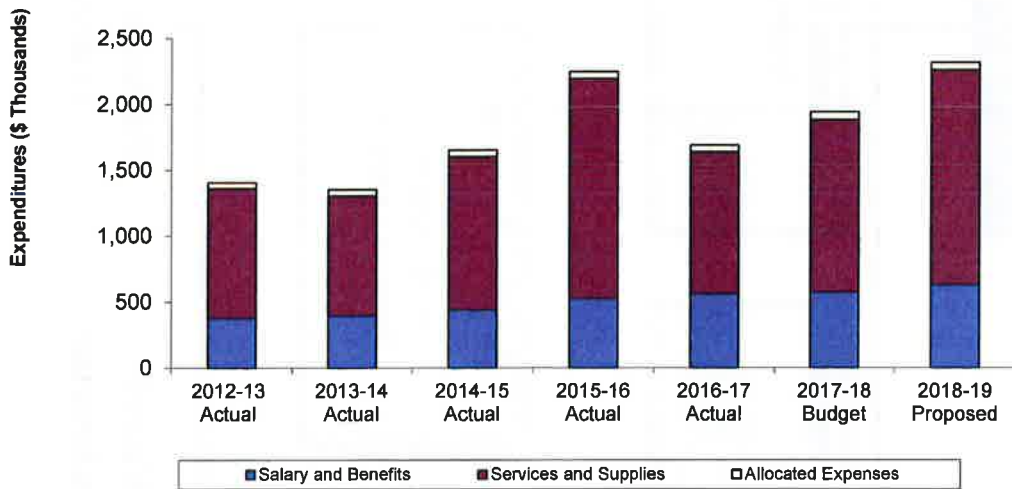


City of Calistoga Administrative Services Department  
 Staffing Chart  
 FY 2018-2019

**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	1,626,877
Allocated Expenses	44,564	45,615	47,382	49,944	49,816	58,973	57,243
<b>TOTAL</b>	<b>1,405,993</b>	<b>1,352,524</b>	<b>1,650,988</b>	<b>2,246,472</b>	<b>1,689,097</b>	<b>1,941,615</b>	<b>2,317,239</b>

**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 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: Community Support and Enrichment Grants**

Account Code: 01-4107

<b>SERVICES &amp; SUPPLIES</b>								
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	-
4487	Boys and Girls Club							40,000
4451	The Family Center (Youth Diversion Program)							25,000
4452	Crossing Guard							8,000
4453	Petaluma Animal Services							25,000
4454	Community Survey			-	-	-	-	20,000
4442	Napa County Housing Authority			-	-	-	-	30,560
4463	Community Action Senior Nutrition Program			-	-	-	-	3,500
4554	Fair Housing Napa Valley			-	-	-	-	12,000
<b>Community Enrichment Grants</b>						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	-	-	-
4487	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	-	-	-
<b>Subtotal Community Enrichment Grants</b>		<b>10,000</b>	<b>14,000</b>	<b>12,868</b>	<b>26,290</b>	<b>30,000</b>	<b>80,000</b>	<b>30,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>43,333</b>	<b>79,833</b>	<b>57,049</b>	<b>84,529</b>	<b>105,833</b>	<b>155,833</b>	<b>264,893</b>

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**

<b>PERSONNEL SERVICES</b>								
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	-	-	-
<b>SUBTOTAL</b>		<b>125,775</b>	<b>153,995</b>	<b>183,883</b>	<b>193,073</b>	<b>183,432</b>	<b>187,152</b>	<b>205,293</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	8,941
<b>SUBTOTAL</b>		<b>9,657</b>	<b>10,461</b>	<b>11,649</b>	<b>18,088</b>	<b>21,691</b>	<b>26,691</b>	<b>23,141</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>135,432</b>	<b>164,456</b>	<b>195,532</b>	<b>211,161</b>	<b>205,123</b>	<b>213,843</b>	<b>228,434</b>



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**

<b>SERVICES &amp; SUPPLIES</b>								
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	-	-	-	-
<b>SUBTOTAL</b>		<b>172,553</b>	<b>366,222</b>	<b>802,671</b>	<b>209,737</b>	<b>230,000</b>	<b>195,000</b>	<b>200,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>172,553</b>	<b>366,222</b>	<b>802,671</b>	<b>209,737</b>	<b>230,000</b>	<b>195,000</b>	<b>200,000</b>

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

<b>PERSONNEL SERVICES</b>								
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	-	-	-
<b>SUBTOTAL</b>		<b>20,123</b>	<b>21,325</b>	<b>27,401</b>	<b>27,536</b>	<b>25,047</b>	<b>25,047</b>	<b>25,792</b>
<b>SERVICES &amp; SUPPLIES</b>								
4402	CALISTOGA CHAMBER OF COMMERCE - VISITORS	300,000	325,000	333,125	342,119	355,826	400,000	450,000
4410	ADVERTISING			-	-	-	3,498	-
<b>SUBTOTAL</b>		<b>300,000</b>	<b>325,000</b>	<b>333,125</b>	<b>342,119</b>	<b>355,826</b>	<b>403,498</b>	<b>450,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>320,123</b>	<b>346,325</b>	<b>360,526</b>	<b>369,655</b>	<b>380,873</b>	<b>428,545</b>	<b>475,792</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>175,798</b>	<b>181,672</b>	<b>208,726</b>	<b>225,134</b>	<b>252,536</b>	<b>240,536</b>	<b>270,209</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	12,639
<b>SUBTOTAL</b>		<b>42,233</b>	<b>38,821</b>	<b>40,558</b>	<b>40,518</b>	<b>45,361</b>	<b>45,361</b>	<b>52,703</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>218,031</b>	<b>220,493</b>	<b>249,284</b>	<b>265,652</b>	<b>297,897</b>	<b>285,897</b>	<b>322,912</b>

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**

<b>SERVICES &amp; SUPPLIES</b>								
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	35,663
<b>SUBTOTAL</b>		<b>113,829</b>	<b>127,522</b>	<b>145,288</b>	<b>138,064</b>	<b>218,173</b>	<b>211,173</b>	<b>214,973</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>113,829</b>	<b>127,522</b>	<b>145,288</b>	<b>138,064</b>	<b>218,173</b>	<b>211,173</b>	<b>214,973</b>

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

<b>PERSONNEL SERVICES</b>								
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	-	-	-
<b>SUBTOTAL</b>		<b>36,041</b>	<b>37,963</b>	<b>47,008</b>	<b>49,274</b>	<b>48,336</b>	<b>47,836</b>	<b>51,607</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>237,290</b>	<b>230,317</b>	<b>242,451</b>	<b>251,326</b>	<b>392,570</b>	<b>365,159</b>	<b>396,240</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>273,331</b>	<b>268,280</b>	<b>289,459</b>	<b>300,600</b>	<b>440,906</b>	<b>412,995</b>	<b>447,847</b>

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

<b>PERSONNEL SERVICES</b>								
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	-	-	-
<b>SUBTOTAL</b>		<b>41,260</b>	<b>50,603</b>	<b>61,545</b>	<b>68,659</b>	<b>76,662</b>	<b>77,162</b>	<b>80,218</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>77,965</b>	<b>107,087</b>	<b>142,167</b>	<b>125,569</b>	<b>117,000</b>	<b>117,000</b>	<b>82,170</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>119,225</b>	<b>157,690</b>	<b>203,712</b>	<b>194,228</b>	<b>193,662</b>	<b>194,162</b>	<b>162,388</b>

<b>Fire Department Fire Services</b>
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The mission of the Calistoga Fire Department is to provide those services to the residents, businesses, and visitors of greater Calistoga, which protects their lives, property and environment from fires, medical emergencies, hazardous materials incidents and disasters.

We accomplish this mission by providing services in two ways:

- I. Proactively
  - Public Education
  - Building Inspections
  - Weed Abatement
  - Plan Checking
  - Pre-Incident Planning
  - Burn Permits
  - Insurance Rating Requests
  - Firefighter Training and Preparedness
  
- II. Reactively
  - Fire Suppression
  - Emergency Medical Response (EMT 1 D Scope of Practice)
  - Public Service (Wires Down, Lockouts, Standby)
  - Hazardous Materials Release Response
  - Fire Investigations
  - Responses Outside the City Limits ( Contract, Automatic Aid, Mutual Aid and Strike Teams)

The Fire Department is staffed with Seven (7) full-time employees (Fire Chief, three (3) Engineers three (3) Firefighters and nine (9) part-time Firefighters. The full-time firefighters are paired up with one (1) part-time firefighters working 48-hour shifts. The Fire Chief works a 40+-hour week and is on call for any emergency that may occur.

This schedule enhances service by reducing response times and greatly reducing overtime cost. The Department response times are outstanding, from 6:30am to 9:00pm response times are under 2 minutes and from 9:00pm to 6:30am response times are just over 2 minutes, for an average of 2:24. These response times are achieved by having the Department staffed 24 hours a day and by Police Department providing an incident per-alert when a 911 call is received by their dispatch.

<b>Fire Department</b> <b>Fire Services</b>
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The Fire Station is located at 1113 Washington Street. All Fire Department operations are based at the Fire Station. The Fire Station houses the Department's in-service equipment, which includes: 2 Structure Fire Engines, 1 Wildland Fire Engine, 1 Water Tender, 1 Utility Truck and 1 Patrol Truck. The Department also has one staff vehicle used by the Fire Chief.

The Fire Department responded to 1033 incidents during 2017 which was an increase from 2016. Of that number, 290, or approximately 28.26%, were for incidents outside the City limits in the County contract area and 18 or approximately 1.72%, were mutual aid to Sonoma, Lake, and Napa Counties as well as three (3) Strike Team Assignments. With respect to the remaining 308 incidents, approximately 66% were medical emergencies, 5% were fire related with the remaining 29% coming from public service activities, hazardous Condition, False Alarms, Severe Weather and Special Incidents. The two segments of our community which most impact the fire department with request for services are our senior citizens and tourism.

**Funding for City related fire services is provided by the City General Fund.**

The City has a current contract with Napa County that is set to expire on June 30, 2019, to provide emergency response services to all incidents in the county area surrounding Calistoga. Under the contract, the City will receive \$1,230 per call for these services which will be approximately \$320,000 annually.

In FY 17-18, the City invoiced the Governors' Office of Emergency Services for approximately \$66,550 for reimbursement for services rendered during three Strike Team Assignments.

**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2017-18**

- Continued with fire prevention programs for children
- Partnered with MySafe California on Some Detector Canvassing Program at two of the mobile home parks
- Completed the requirements needed to become a Heart Safe Community in Napa County
- Continued the building inspection program utilizing the California fire code by inspecting 100% of commercial buildings in the City
- Provided 24 CPR classes to city staff and the public
- Improved medical aid response time
- Improved response to fires and major incidents by continuing to recruit personnel to fill part-time firefighter positions

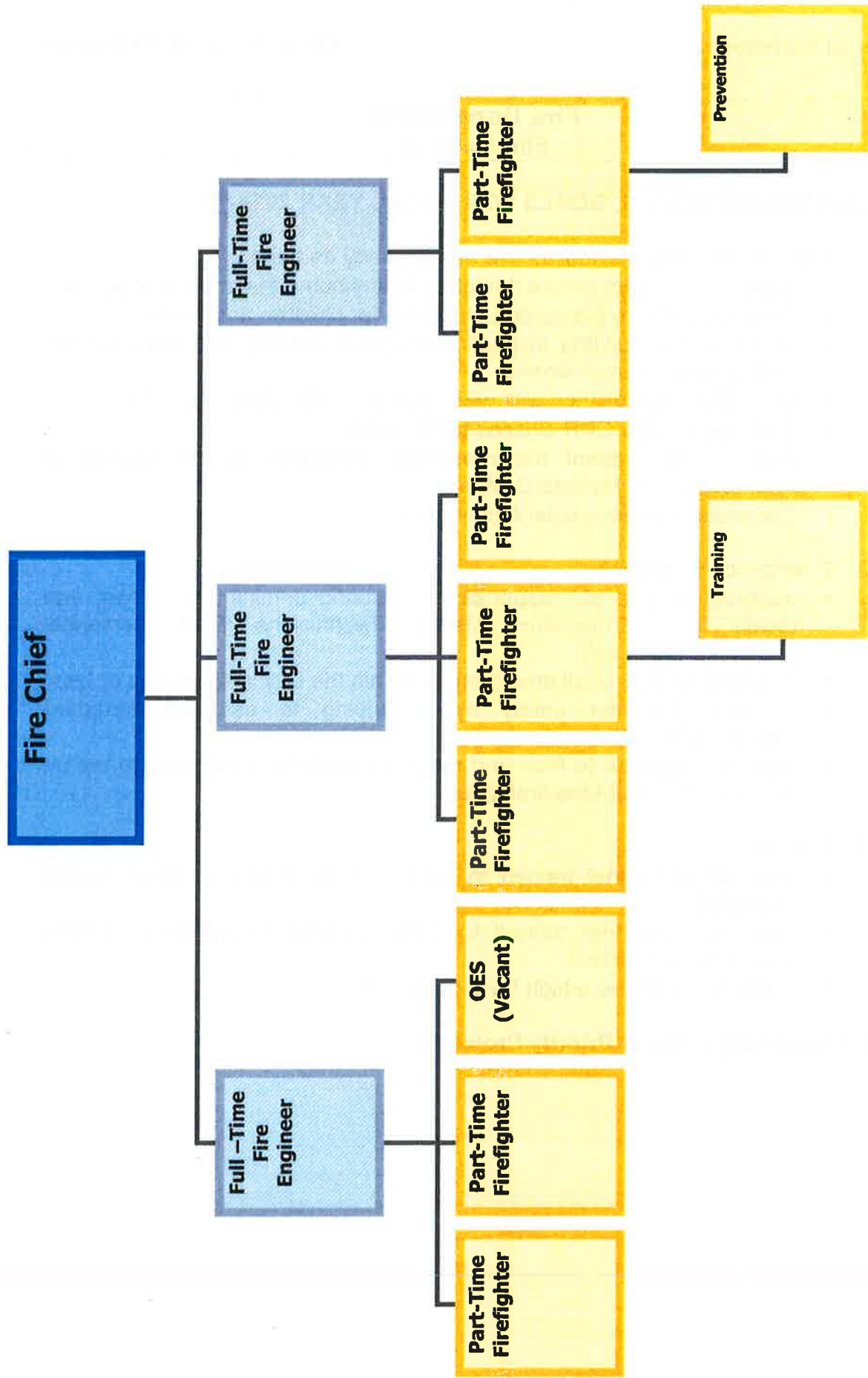


<b>Fire Department Fire Services</b>
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**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2018-19**

1. Prevent fires, injuries, loss of life and property damage
  - Install and inspect smoke detectors in any home that makes a request
  - Continue with fire prevention programs for children and adults
  - Continue the building inspection program utilizing the California fire code and local amendments
  - Gain 100% compliance with weed abatement by June 15, 2018
  - Continue to offer CPR classes to the public
  - Continue to present fire prevention programs in the schools in partnership with MySafe California.
  - Complete a vehicle replacement plan
  
2. Emergency Response
  - Improve medical aid response by ensuring a minimum of two, and ideally, three Emergency Medical Technicians (EMT) personnel respond to each call
  - Respond to 90% of all emergencies within the City in 4 minutes or less
  - Improve firefighter safety by continuing to establish Standard Operating Procedures; and
  - Improve response to fires and major incidents by continuing to recruit personnel for part-time firefighters
  
3. Training
  - Have all personnel trained to EMT 1 A standards or higher (when available)
  - Have all personnel trained to State Certified Firefighter II (FFTR) standards or higher
  - Continue to deliver a high level of service\*

**City Council Objective or Priority Project\***

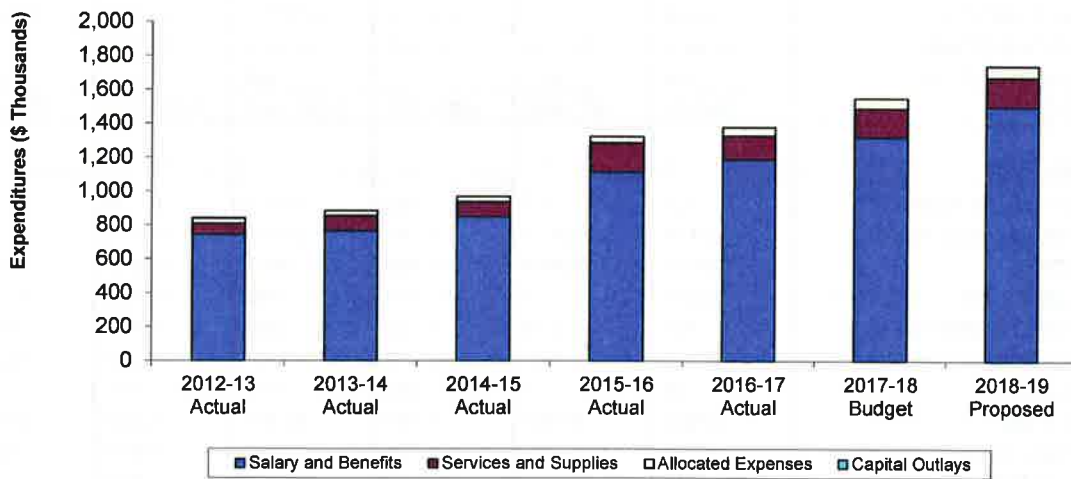


City of Calistoga Fire Department  
 Staffing Chart  
 FY 2018-2019

**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	66,662
Capital Outlays	3,960	-	-	-	-	-	-
<b>TOTAL</b>	<b>841,996</b>	<b>884,603</b>	<b>968,396</b>	<b>1,323,420</b>	<b>1,378,735</b>	<b>1,550,363</b>	<b>1,741,975</b>

**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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>750,247</b>	<b>833,463</b>	<b>1,096,952</b>	<b>1,169,027</b>	<b>1,208,181</b>	<b>1,298,488</b>	<b>1,474,455</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	13,564	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	66,662
<b>SUBTOTAL</b>		<b>112,115</b>	<b>113,520</b>	<b>201,102</b>	<b>184,796</b>	<b>216,811</b>	<b>216,811</b>	<b>228,732</b>
<b>Other</b>								
4821	SPECIAL EQUIPMENT AED	-	-	-	2,062	-	-	-
<b>SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,062</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>862,362</b>	<b>946,983</b>	<b>1,298,054</b>	<b>1,355,885</b>	<b>1,424,992</b>	<b>1,515,299</b>	<b>1,703,187</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3243	Fire Services Reimbursements	310,027	387,167	620,258	484,032	420,000	420,000	500,000
<b>TOTAL PROGRAM REVENUES</b>		<b>310,027</b>	<b>387,167</b>	<b>620,258</b>	<b>484,032</b>	<b>420,000</b>	<b>420,000</b>	<b>500,000</b>
<b>Net Program Subsidy by General Fund</b>		<b>552,335</b>	<b>559,816</b>	<b>677,796</b>	<b>871,853</b>	<b>1,004,992</b>	<b>1,095,299</b>	<b>1,203,187</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>17,027</b>	<b>18,267</b>	<b>21,148</b>	<b>22,576</b>	<b>24,564</b>	<b>24,564</b>	<b>28,288</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>5,214</b>	<b>3,146</b>	<b>4,218</b>	<b>2,336</b>	<b>10,500</b>	<b>10,500</b>	<b>10,500</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>22,241</b>	<b>21,413</b>	<b>25,366</b>	<b>24,912</b>	<b>35,064</b>	<b>35,064</b>	<b>38,788</b>

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<p style="text-align: center;"><b>Police Department</b> <b>Police Services</b></p>
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The Mission of the Calistoga Police Department (CPD) is to provide a high level of service to the community; To safeguard lives and property; To defend the constitutional rights of all people; To help create and preserve a safe and secure environment; and To contribute to the success & prosperity of the City by supporting its mission, goals, and objectives.

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

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

**Police Services**

Police Services consists of 24/7 patrol, investigations, traffic & parking enforcement, crime prevention, code enforcement, and community outreach. Budgeted staffing consists of the Police Chief, 2 Sergeants, 8 Officers, 1 Code Enforcement/Community Services Officer and 2 part-time Parking Enforcement Officers. This Fiscal year CPD enjoyed a fully staffed officer patrol division. In 2016, CPD responded to 4,043 Calls for Service, had an average response time of 8:14 minutes to Priority 1 calls, conducted 8,416 Patrol/Business checks, responded to 114 Code Enforcement/Abandon Vehicle complaints, made 1,029 traffic enforcement stops, took 482 criminal reports, and made 291 arrests.

In addition, Police Services, conducted functions and services including but not limited to; Live-scan fingerprinting, issuing alcohol permits, managed the Juvenile Diversion program, taught the DARE program, Lost & Found, Property & Evidence, managed the Animal Control & Services contract, and staffed a variety of special events such as parades, marathons, fairs, bicycle races, and community events. The police department also participated in and conducted 83 Community Outreach activities.

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

Citizens Option for Public Safety (COPS) provides \$100,000 of state grant money for "front-line" law enforcement services and equipment. During FY2017-18 the COPS grant funded the Juvenile Diversion Program (\$25,000), Livescan maintenance fees (\$8,440.00), and the remaining balance toward the Community

<p style="text-align: center;"><b>Police Department</b> <b>Police Services</b></p>
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Service Officer and Dispatch Officer Position. There is no matching fund requirement for this grant.

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

Felgenhauer Trust is an endowment set up to enhance police services by purchasing non-budgeted goods or services which otherwise burden City finances. The trust is managed by the Police Officer Association. This past fiscal year funds were used to replace the TV in the conference/training room with a large screen TV, 4 red dot holographic sights and lights for patrol AR15 rifles, a second large storage container for the range, and pays for the department's drinking water service. In addition, the Trust provided one (1) \$1,000 scholarship grant to a Calistoga High School senior for college.

Napa Investigation Service Bureau (NSIB) is a county task force that is supported by the City by contributing approximately \$39,829 towards the full time administrative position assigned to the task force. The City benefits by sharing in the asset forfeiture funds recovered (9% of funds) by the task force, access to the task force for training & presentations to the department & community, and investigative assistance. This fiscal year the asset forfeiture allocations received was \$11,326.00.

Special Event Recharges:

The Police Department staffed several events over the year, such as parades, marathons, fairs, and community events for staffing services. Many of these event sponsors and organizers are recharged for dedicated services provided. The estimated recharge amount for this fiscal year was approximately \$20,000.00.

Police Dispatch

The Police Dispatch provides dispatch services and all records bureau functions. Budgeted dispatcher staffing consists of one Dispatch Supervisor, 3 full-time Dispatchers and 3 part-time dispatchers. This fiscal year dispatch operated with one Dispatch supervisor, 3 dispatchers, and 3 part-time dispatchers. In addition to fielding all in-coming phone calls on business and emergency lines, dispatchers monitor all local radio traffic, and access state, federal, and local databases for officers in the course of their investigations. Dispatchers also



<b>Police Department</b> <b>Police Services</b>
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handle all front counter contacts, monitor alarms and security cameras. The Records Bureau maintains files of police reports, citations and other correspondence. Records Bureau is the responsibility of the Dispatch Supervisor and is highly technical and closely regulated by state law concerning dissemination of crime reports, criminal offender information, and public access rights.

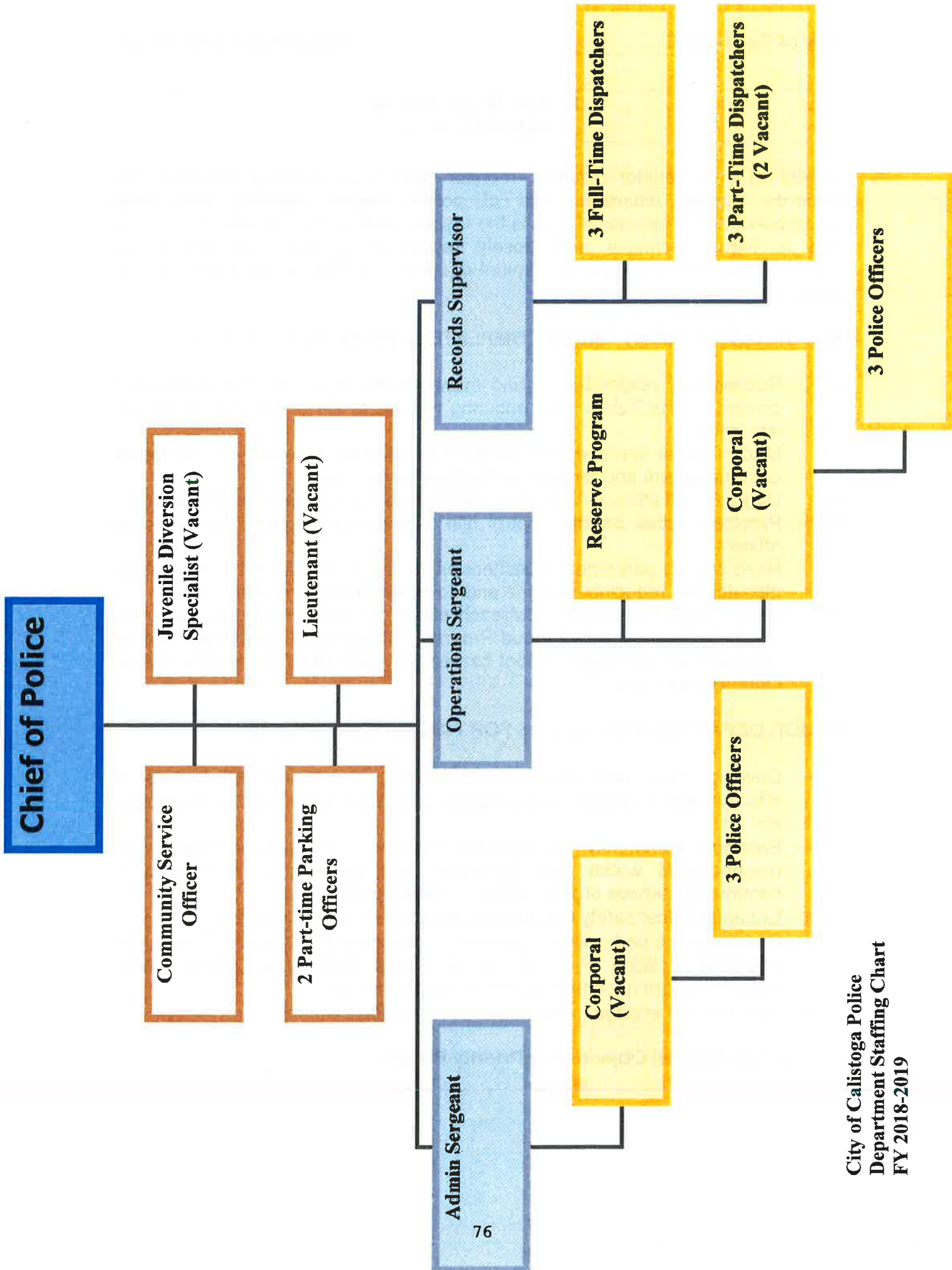
#### **MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2017-18:**

- Successfully responded to and managed the crisis and city evacuation caused by the Tubbs Fire, ensuring no loss of life or property within the city limits.
- Made Capital Improvements to the Department: replaced jail and facility camera system and remodeled the front lobby area.
- Upgraded all officers Axon Body cameras to the new generation cameras.
- Provided Active Shooter, patrol rifle, and Critical Incident training to all officers.
- Hired two (2) part-time dispatchers bringing our compliment to 3 part-time dispatchers; reducing overtime and coverage/scheduling challenges.
- Increased our community outreach efforts: 1<sup>st</sup> National Night Out event, Youth Safety day, Read Aloud Program, Coffee w/a Cop events, Special Olympics events, High School career day, and High/Elementary School Open Houses, etc...

#### **MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2018-19:**

- Develop staff and improve department operational efficiencies & effectiveness (via training, technology, process improvements, equipment, etc....) \*
- Enhance community engagement through community outreach (via neighborhood watch type programs, and partnerships with schools, community, service organization and other agencies etc....) \*
- Enhance officer safety (via training, equipment, technology, etc...)
- Reduce crime and address community concerns & needs (via Community Orienting Policing Projects, social media technology, county crime analysis program, community watch programs, etc....) \*
- Develop and engage in department succession planning.

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

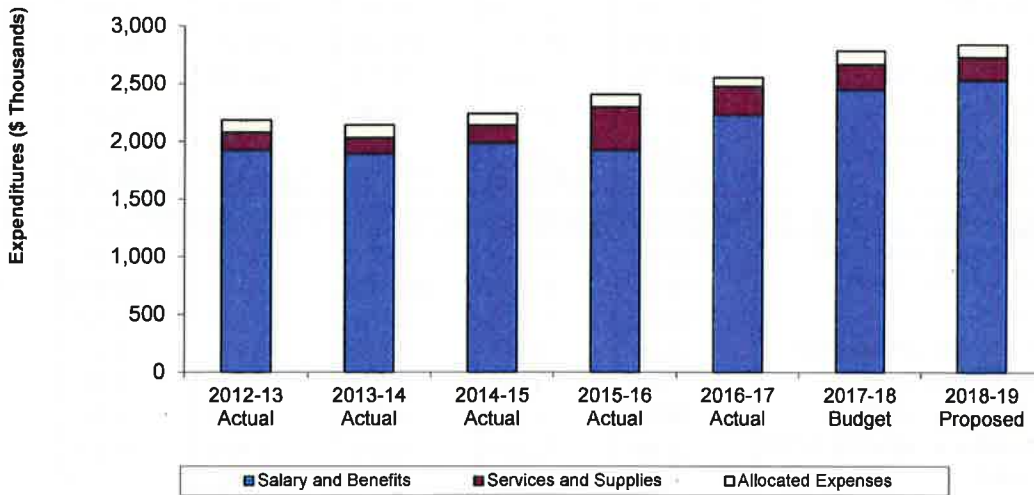


City of Calistoga Police  
 Department Staffing Chart  
 FY 2018-2019

**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	245,378	217,697	199,640
Allocated Expenses	102,702	106,150	97,688	105,906	76,010	114,145	108,392
<b>TOTAL</b>	<b>2,184,026</b>	<b>2,141,507</b>	<b>2,239,981</b>	<b>2,407,329</b>	<b>2,554,209</b>	<b>2,785,518</b>	<b>2,841,108</b>

**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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>1,448,446</b>	<b>1,506,228</b>	<b>1,365,027</b>	<b>1,646,407</b>	<b>1,865,362</b>	<b>1,815,561</b>	<b>1,890,608</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	108,392
<b>SUBTOTAL</b>		<b>238,271</b>	<b>241,529</b>	<b>473,693</b>	<b>311,636</b>	<b>336,379</b>	<b>316,379</b>	<b>289,569</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,686,717</b>	<b>1,747,757</b>	<b>1,838,720</b>	<b>1,958,043</b>	<b>2,201,741</b>	<b>2,131,940</b>	<b>2,180,177</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
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	-	-	-	-
<b>TOTAL PROGRAM REVENUES</b>		<b>152,189</b>	<b>172,385</b>	<b>142,526</b>	<b>182,476</b>	<b>130,000</b>	<b>130,000</b>	<b>140,000</b>
<b>Net Program Subsidy by General Fund</b>		<b>1,534,528</b>	<b>1,575,372</b>	<b>1,696,194</b>	<b>1,775,567</b>	<b>2,071,741</b>	<b>2,001,940</b>	<b>2,040,177</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>449,001</b>	<b>483,523</b>	<b>563,719</b>	<b>586,414</b>	<b>619,600</b>	<b>638,115</b>	<b>642,468</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>5,789</b>	<b>8,701</b>	<b>4,900</b>	<b>9,752</b>	<b>15,463</b>	<b>15,463</b>	<b>18,463</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>454,790</b>	<b>492,224</b>	<b>568,619</b>	<b>596,166</b>	<b>635,063</b>	<b>653,578</b>	<b>660,931</b>

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<p style="text-align: center;"><b>Planning and Building Department</b> <b>Planning and Building Services</b></p>
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The Planning and Building Department provides a broad range of planning and building services to the community. The Department's primary function is to guide and regulate private development in accordance with state law and the City's General Plan, Zoning Code, building codes and other local land use policies and programs. Major tasks include conducting environmental review; administering housing programs; providing staff assistance to the Planning Commission, City Council and Active Transportation Advisory Committee; and enforcing the City's planning and building codes. The Department also provides long-range planning services and participates in county-wide and regional planning efforts relating to land use, housing and transportation.

#### **Current Planning / Development Review**

The Department administers and implements land use-related provisions of the City's Municipal Code addressing zoning, environmental protection, growth management, property subdivision, building standards and flood protection. It also processes land use and building permit applications, responds to public inquiries about zoning and entitlement permits, coordinates interdepartmental review of development applications, and prepares reports on topical land use issues for Planning Commission and City Council review.

#### **Long Range Planning**

The Department prepares and amends documents that guide public and private development activities in Calistoga, such as the Calistoga General Plan and Calistoga Active Transportation Plan. It also prepares and/or coordinates special planning studies such as the Climate Action Plan and the Development Impact Fee Study. In addition to regulatory documents, the Department develops and implements programs such as the Mobile Home Rent Stabilization Ordinance, seismic retrofit regulations for unreinforced masonry buildings, the Mills Act program for historic preservation, and the City's Local Preference Policy for filling subsidized housing vacancies.

#### **Area-wide Planning**

The Department works with state, regional and county agencies on matters pertaining to land use, housing, transportation and other issues of county and regional significance. It reviews proposed changes in regulations and/or new regulatory requirements affecting local policies, prepares state-mandated reports on housing production to the State, analyzes land use and housing data used by the Association of Bay Area Governments, and participates in county-wide technical and planning advisory committees.

#### **Housing Programs**

The Department coordinates the city's affordable and rehabilitation housing programs with local housing agencies and groups, including Calistoga Affordable Housing, the City of Napa Housing Authority and Napa Valley Fair Housing.

<p style="text-align: center;"><b>Planning and Building Department</b> <b>Planning and Building Services</b></p>
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Department responsibilities include advising residents on issues relating to the Mobile Home Rent Stabilization Ordinance (RSO) and assisting with the resolution of disputes between park residents and park owners. The Department also conducts inspections of mobile home parks for compliance with state and local building codes.

**Code Enforcement**

The Department enforces City regulations pertaining to land use, noise and construction. It works closely with other city departments, particularly the Fire and Police Departments, in coordinating and carrying out enforcement activities.

**Building Inspection and Plan Check Services**

The Department is responsible for the implementation of state and local building standards for the protection of public health and safety. The Department reviews building plans and inspects all building-related activities within Calistoga to ensure compliance with adopted standards, including building and fire safety, energy efficiency and disabled accessibility. Department staff provides public assistance to facilitate building permit submittals and provide an understanding of the building permit review process. The Department coordinates permitting activities with other city departments and outside agencies.

**MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2017-18**

- ☑ Provided inspections for the Silver Rose Resort & Residences, Calistoga Hills and Calistoga Senior Apartments projects
- ☑ Obtained design review and use permit approvals for the 50-unit Calistoga Vista multi-family project
- ☑ Obtained design review and use permit approvals for the 50-unit Calistoga Vista multi-family project
- ☑ Worked with a City Council sub-committee to develop strategies that promote workforce housing development, and with potential developers of workforce housing
- ☑ Oversaw the seismic retrofit of an unreinforced masonry building and pursued the retrofit of two others
- ☑ Administered a \$600,000 CDBG grant to fund a low-income residential rehabilitation program
- ☑ Worked with the Public Works Department and the Calistoga Visitors Center to design and install downtown directional signs for visitors
- ☑ Issued 299 building permits through April 2018 with a valuation of more than \$56 million, including those for the Silver Rose Resort and Residences, Calistoga Hills and Aubert Winery Expansion projects; 3 single-family homes, and 2 accessory dwelling units

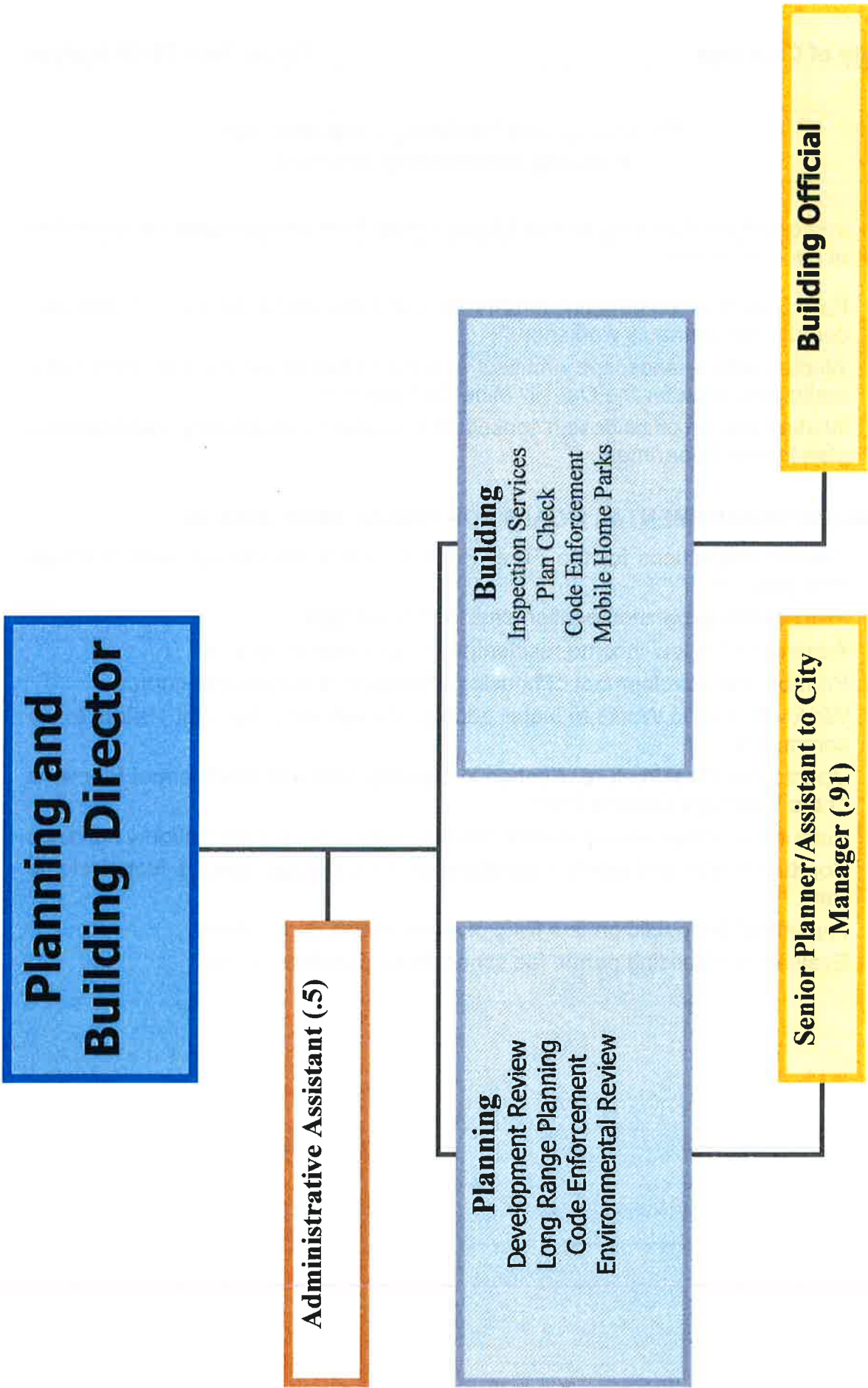


<p style="text-align: center;"><b>Planning and Building Department</b> <b>Planning and Building Services</b></p>
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- ☑ Inspected the Fair Way Manor Mobile Home Park and pursued the correction of code violations
- ☑ Participated in community forums on cannabis dispensaries and attended countywide cannabis workshops
- ☑ Worked with a landscape architect and Public Works on the preparation of a preliminary plan for the Oat Hill Mine Trail facilities
- ☑ Worked with an office design consultant to prepare a preliminary improvements plan for the Department

**MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2018-19**

- Provide inspections for the Silver Rose Resort & Residences and Calistoga Hills projects
- Process the expansion entitlements for Roman Spa
- Administer the low-income residential rehabilitation programs
- Promote the development of housing affordable to the local workforce
- Work with Public Works to install additional wayfinding signs for visitors to the community
- Update the Infrastructure, Economic Development and Geothermal Elements of the Calistoga General Plan
- Pursue the completion of seismic retrofits of all unreinforced masonry buildings
- Conduct health and safety inspections of the Calistoga Springs Mobile Home Park
- Implement the public on-line filing of some permit applications
- Evaluate the building permit fee schedule for possible update

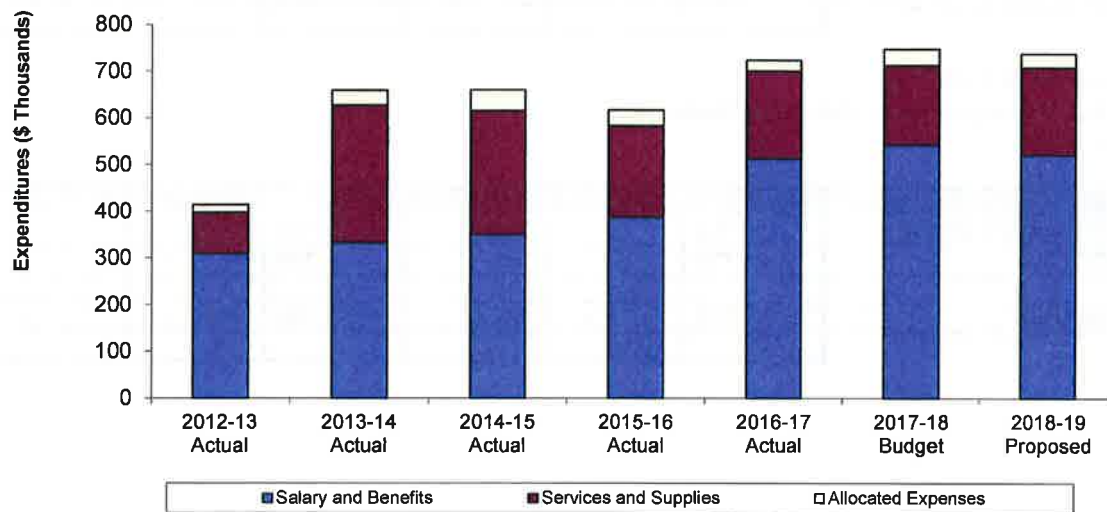


City of Calistoga Planning and Building Department  
 Staffing Chart  
 FY 2018-2019

**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	28,640
<b>TOTAL</b>	<b>414,531</b>	<b>659,254</b>	<b>660,542</b>	<b>616,613</b>	<b>724,097</b>	<b>748,014</b>	<b>738,026</b>

**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 Commission

Account Code: 01-4109

<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>4,831</b>	<b>4,481</b>	<b>4,485</b>	<b>4,070</b>	<b>6,165</b>	<b>6,165</b>	<b>6,285</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>4,831</b>	<b>4,481</b>	<b>4,485</b>	<b>4,070</b>	<b>6,165</b>	<b>6,165</b>	<b>6,285</b>

Department: Planning & Building  
 Program: Active Transportation Advisory Committee

Account Code: 01-4120

<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES:	798	-	-	156	-	-	-
<b>SUBTOTAL</b>		<b>798</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>798</b>	<b>-</b>	<b>-</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>240,345</b>	<b>252,931</b>	<b>279,168</b>	<b>291,550</b>	<b>284,646</b>	<b>281,646</b>	<b>248,874</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	10,545
<b>SUBTOTAL</b>		<b>27,931</b>	<b>17,906</b>	<b>16,871</b>	<b>18,794</b>	<b>21,602</b>	<b>27,246</b>	<b>20,545</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>268,276</b>	<b>270,837</b>	<b>296,039</b>	<b>310,344</b>	<b>306,248</b>	<b>308,892</b>	<b>269,419</b>

<b>ESTIMATED PROGRAM REVENUES</b>								
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
<b>TOTAL PROGRAM REVENUES</b>		<b>57,355</b>	<b>65,006</b>	<b>50,416</b>	<b>55,132</b>	<b>93,095</b>	<b>93,095</b>	<b>67,625</b>

<b>Net Program Subsidy By General Fund</b>	<b>210,921</b>	<b>205,831</b>	<b>245,623</b>	<b>255,212</b>	<b>213,153</b>	<b>215,797</b>	<b>201,794</b>
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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 Services  
 Account Code: 01-4125

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>94,136</b>	<b>98,771</b>	<b>109,451</b>	<b>222,807</b>	<b>274,816</b>	<b>262,316</b>	<b>273,520</b>

<b>SERVICES &amp; SUPPLIES</b>								
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	18,095
<b>SUBTOTAL</b>		<b>291,053</b>	<b>286,453</b>	<b>206,638</b>	<b>186,720</b>	<b>257,421</b>	<b>170,641</b>	<b>188,802</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>385,189</b>	<b>385,224</b>	<b>316,089</b>	<b>409,527</b>	<b>532,237</b>	<b>432,957</b>	<b>462,322</b>

<b>ESTIMATED PROGRAM REVENUES</b>								
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
<b>TOTAL PROGRAM REVENUES</b>		<b>464,137</b>	<b>214,297</b>	<b>241,857</b>	<b>573,108</b>	<b>472,849</b>	<b>382,849</b>	<b>291,943</b>

<b>Net Program Subsidy By General Fund</b>	<b>(78,948)</b>	<b>170,927</b>	<b>74,232</b>	<b>(163,581)</b>	<b>59,388</b>	<b>50,108</b>	<b>170,379</b>
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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
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Department: **Planning & Building**

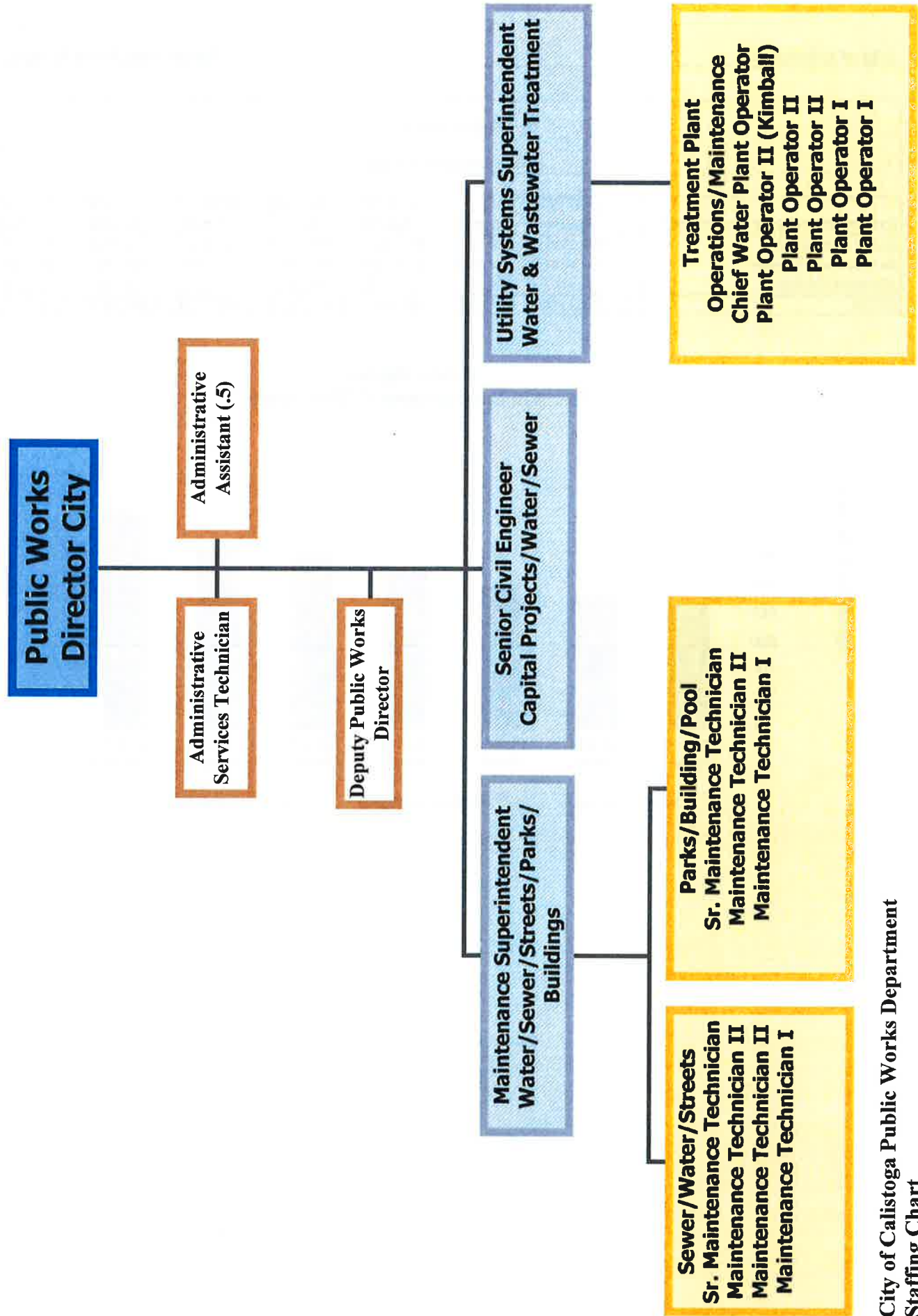
Program: **Building Standards Advisory and Appeals Board**

Account Code: **01-4177**

<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES:	-	-	-	-	-	-
4405	TRAINING & SEMINARS	160	-	-	-	-	-
4415	POSTAGE	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>160</b>	-	-	-	-	-
<b>TOTAL PROGRAM BUDGET</b>		<b>160</b>	-	-	-	-	-

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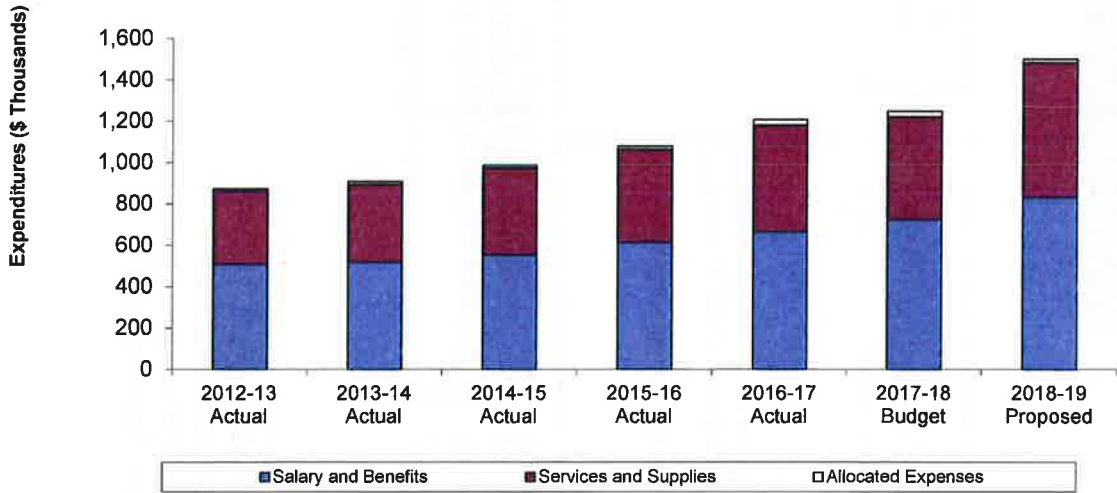


City of Calistoga Public Works Department  
 Staffing Chart  
 FY 2018-2019

**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	513,589	494,766	648,225
Allocated Expenses	12,386	14,158	14,533	15,855	26,051	26,829	17,259
<b>TOTAL</b>	<b>872,239</b>	<b>907,873</b>	<b>988,420</b>	<b>1,078,576</b>	<b>1,207,079</b>	<b>1,248,245</b>	<b>1,500,065</b>

**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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>77,893</b>	<b>81,494</b>	<b>92,880</b>	<b>106,308</b>	<b>142,832</b>	<b>119,832</b>	<b>144,346</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	8,149
4821	MISC OFFICE EQUIPMENT	-	-	-	-	-	-	2,900
<b>SUBTOTAL</b>		<b>28,696</b>	<b>49,639</b>	<b>55,353</b>	<b>70,760</b>	<b>101,713</b>	<b>60,860</b>	<b>63,849</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>106,589</b>	<b>131,133</b>	<b>148,233</b>	<b>177,068</b>	<b>244,545</b>	<b>180,692</b>	<b>208,195</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
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
<b>TOTAL PROGRAM REVENUES</b>		<b>46,373</b>	<b>63,965</b>	<b>78,848</b>	<b>40,026</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>60,216</b>	<b>67,168</b>	<b>69,385</b>	<b>137,042</b>	<b>204,545</b>	<b>140,692</b>	<b>168,195</b>

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

<b>PERSONNEL SERVICES</b>							
4301	FULL-TIME SALARIES	93,049	111,135	98,941	102,028	148,486	148,866
4302	OVERTIME	7,167	6,202	4,849	4,947	5,582	8,095
4303	FICA/MEDICARE	8,125	9,263	8,284	8,442	12,412	12,690
4309	SPECIAL PAY	4,186	5,754	6,117	6,770	8,179	8,921
4310	PERS	18,707	23,176	26,204	32,286	36,075	30,191
4311	MEDICAL/DENTAL	21,112	24,481	20,202	17,461	38,328	31,647
4312	WORKERS COMP	4,713	6,509	7,850	8,789	9,297	9,123
4313	OTHER BENEFITS	355	388	391	407	605	855
<b>SUBTOTAL</b>		<b>161,051</b>	<b>186,908</b>	<b>172,838</b>	<b>181,130</b>	<b>258,964</b>	<b>250,388</b>
<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES	10,997	12,968	16,311	19,452	15,200	35,600
4402	CONTRACT SERVICES	34,327	44,168	43,280	54,443	73,225	77,350
	Tree Maintenance Prog					-	
	Refuse Services					-	
4404	REPAIRS & MAINTENANCE	3,025	1,389	630	3,995	28,000	28,000
4405	TRAINING & MEETINGS	1,431	681	296	102	1,000	1,000
4408	UNIFORM ALLOWANCE	519	714	1,774	930	1,900	1,900
4417	FUEL & OIL	8,332	6,998	6,794	6,880	7,000	7,000
4424	HEALTH & SAFETY	224	139	210	338	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	6,210
<b>SUBTOTAL</b>		<b>72,221</b>	<b>85,076</b>	<b>79,848</b>	<b>99,750</b>	<b>144,631</b>	<b>158,660</b>
<b>CAPITAL OUTLAY - Equipment - List</b>							
4821	Drill with Stand	-	-	-	5,168	-	-
<b>SUBTOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>5,168</b>	<b>-</b>	<b>-</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>233,272</b>	<b>271,984</b>	<b>252,686</b>	<b>286,048</b>	<b>403,595</b>	<b>409,048</b>

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**

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>115,389</b>	<b>117,520</b>	<b>142,001</b>	<b>153,712</b>	<b>165,451</b>	<b>166,451</b>	<b>179,008</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>59,319</b>	<b>77,068</b>	<b>72,630</b>	<b>63,983</b>	<b>80,650</b>	<b>81,062</b>	<b>110,925</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>174,708</b>	<b>194,588</b>	<b>214,631</b>	<b>217,695</b>	<b>246,101</b>	<b>247,513</b>	<b>289,933</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>19,837</b>	<b>20,704</b>	<b>34,795</b>	<b>42,019</b>	<b>47,401</b>	<b>47,401</b>	<b>49,686</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	709	2,698	1,473	1,440	2,900	2,900	2,900
<b>SUBTOTAL</b>		<b>709</b>	<b>2,706</b>	<b>1,473</b>	<b>1,440</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>20,546</b>	<b>23,410</b>	<b>36,268</b>	<b>43,459</b>	<b>50,301</b>	<b>50,301</b>	<b>52,586</b>

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
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Department: Public Works

Program: Pool Facility Maintenance

Account Code: 01-4126

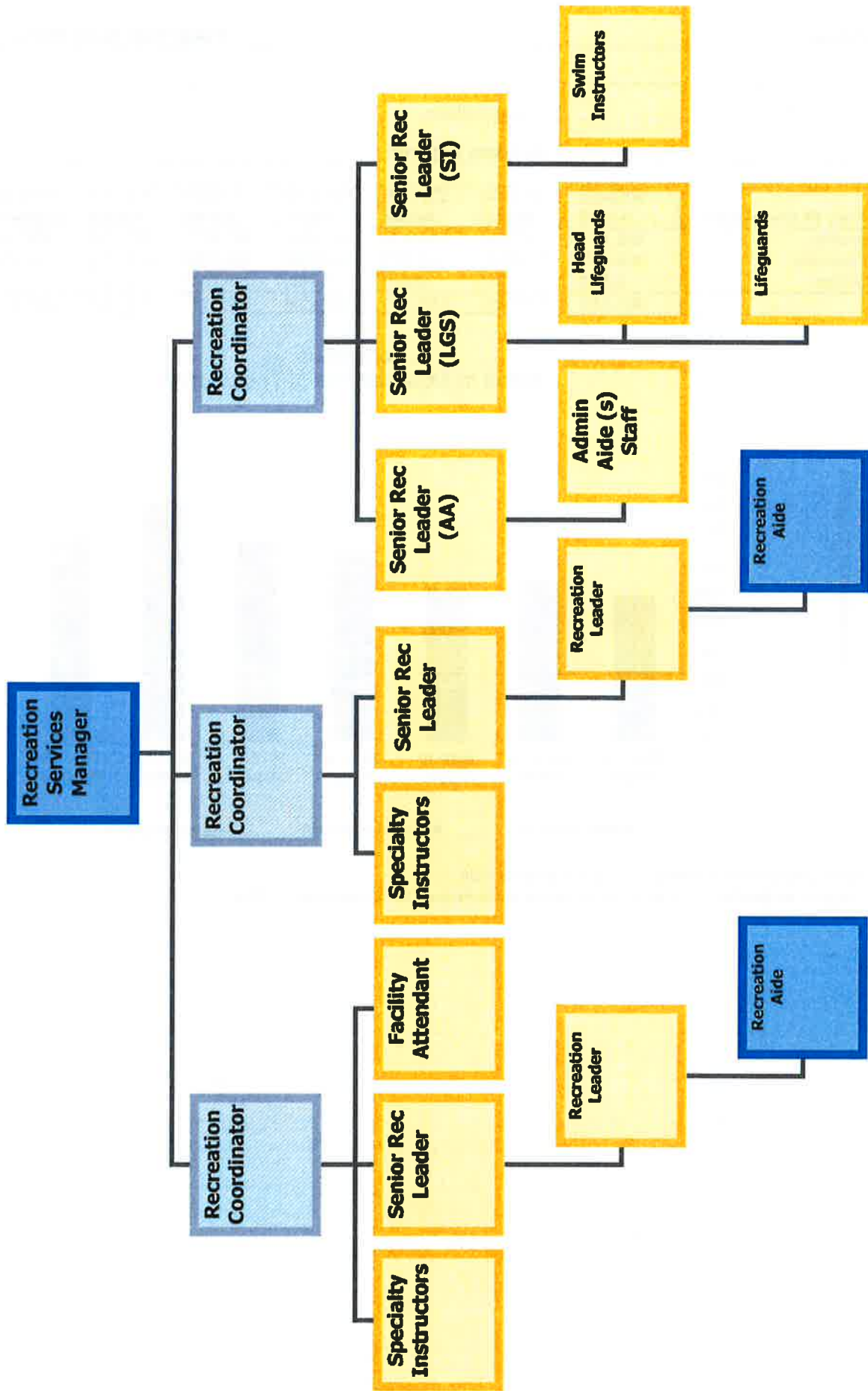
<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	9,018	8,185	8,829	9,442	9,895	9,895	10,192
4302	OVERTIME	298	114	297	346	378	378	367
4303	FICA/MEDICARE	622	624	689	778	800	800	838
4309	INCENTIVE PAY	-	-	28	192	181	181	392
4310	PERS	1,723	1,946	2,691	2,540	2,912	2,912	3,516
4311	MEDICAL/DENTAL	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
<b>SUBTOTAL</b>		<b>14,519</b>	<b>13,289</b>	<b>14,431</b>	<b>15,230</b>	<b>16,235</b>	<b>16,235</b>	<b>17,431</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>145,909</b>	<b>134,353</b>	<b>118,757</b>	<b>130,157</b>	<b>141,850</b>	<b>107,943</b>	<b>134,650</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>160,428</b>	<b>147,642</b>	<b>133,188</b>	<b>145,387</b>	<b>158,085</b>	<b>124,178</b>	<b>152,081</b>

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**

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>130,478</b>	<b>134,941</b>	<b>158,617</b>	<b>169,040</b>	<b>179,245</b>	<b>181,767</b>	<b>193,722</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>81,852</b>	<b>84,722</b>	<b>134,953</b>	<b>168,382</b>	<b>181,050</b>	<b>164,972</b>	<b>194,500</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>212,330</b>	<b>219,663</b>	<b>293,570</b>	<b>337,422</b>	<b>360,295</b>	<b>346,739</b>	<b>388,222</b>



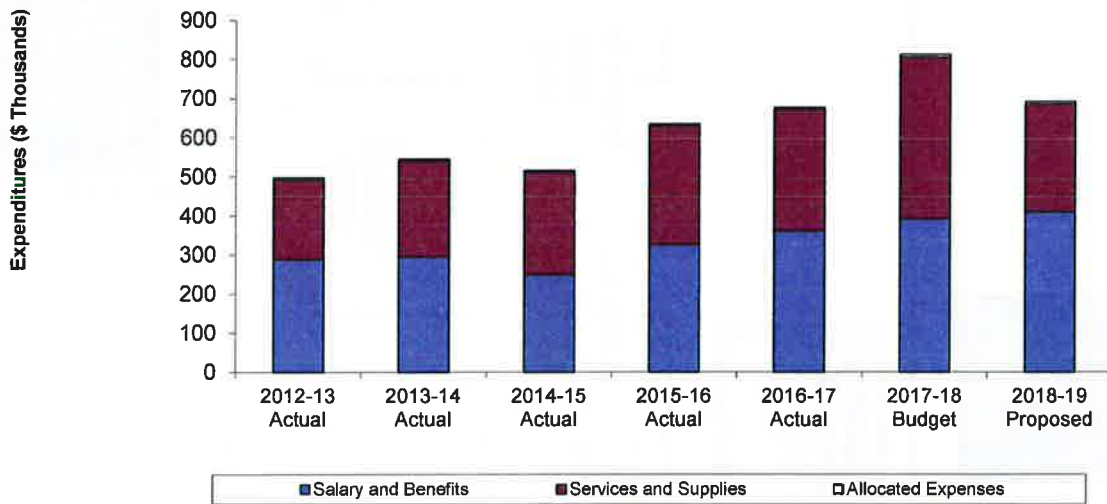


City of Calistoga Recreation Services Department  
 Staffing Chart  
 FY 2018-2019

**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	276,476
Allocated Expenses	4,369	4,291	4,068	4,786	5,784	6,666	5,439
<b>TOTAL</b>	<b>497,407</b>	<b>544,889</b>	<b>515,757</b>	<b>635,276</b>	<b>676,598</b>	<b>812,643</b>	<b>691,698</b>

**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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>64,012</b>	<b>48,899</b>	<b>47,123</b>	<b>49,314</b>	<b>69,734</b>	<b>68,734</b>	<b>75,128</b>
<b>SERVICES &amp; SUPPLIES</b>								
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	15,000
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	5,439
<b>SUBTOTAL</b>		<b>58,287</b>	<b>49,665</b>	<b>78,935</b>	<b>71,785</b>	<b>91,316</b>	<b>81,316</b>	<b>63,839</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>122,299</b>	<b>98,564</b>	<b>126,058</b>	<b>121,099</b>	<b>161,050</b>	<b>150,050</b>	<b>138,967</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
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
<b>TOTAL PROGRAM REVENUES</b>		<b>11,361</b>	<b>6,100</b>	<b>9,800</b>	<b>9,991</b>	<b>12,000</b>	<b>12,000</b>	<b>13,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>110,938</b>	<b>92,464</b>	<b>116,258</b>	<b>111,108</b>	<b>149,050</b>	<b>138,050</b>	<b>125,967</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>43,361</b>	<b>35,295</b>	<b>30,334</b>	<b>35,266</b>	<b>49,349</b>	<b>48,849</b>	<b>51,368</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>14,673</b>	<b>13,877</b>	<b>19,722</b>	<b>17,614</b>	<b>33,000</b>	<b>17,000</b>	<b>31,100</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>58,034</b>	<b>49,172</b>	<b>50,056</b>	<b>52,880</b>	<b>82,349</b>	<b>65,849</b>	<b>82,468</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3283	Education/Recreation Course Fees	21,621	14,234	15,098	11,103	15,000	15,000	10,000
<b>TOTAL PROGRAM REVENUES</b>		<b>21,621</b>	<b>14,234</b>	<b>15,098</b>	<b>11,103</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>36,413</b>	<b>34,938</b>	<b>34,959</b>	<b>41,777</b>	<b>67,349</b>	<b>50,849</b>	<b>72,468</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>8,594</b>	<b>9,811</b>	<b>1,891</b>	<b>9,396</b>	<b>26,710</b>	<b>24,485</b>	<b>23,279</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>19,136</b>	<b>9,812</b>	<b>9,620</b>	<b>8,124</b>	<b>21,200</b>	<b>11,200</b>	<b>13,500</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>27,730</b>	<b>19,623</b>	<b>11,511</b>	<b>17,520</b>	<b>47,910</b>	<b>35,685</b>	<b>36,779</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3283	Education/Recreation Course Fees	16,493	14,400	15,098	11,003	15,000	15,000	10,000
<b>TOTAL PROGRAM REVENUES</b>		<b>16,493</b>	<b>14,400</b>	<b>15,098</b>	<b>11,003</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>11,237</b>	<b>5,223</b>	<b>(3,587)</b>	<b>6,517</b>	<b>32,910</b>	<b>20,685</b>	<b>26,779</b>

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

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>19,768</b>	<b>17,528</b>	<b>17,878</b>	<b>28,409</b>	<b>21,014</b>	<b>21,014</b>	<b>32,465</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>460</b>	<b>1,454</b>	<b>2,107</b>	<b>2,967</b>	<b>4,650</b>	<b>4,650</b>	<b>4,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>20,228</b>	<b>18,982</b>	<b>19,985</b>	<b>31,376</b>	<b>25,664</b>	<b>25,664</b>	<b>36,465</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3260	Facility Rental Fees	10,891	17,058	12,249	14,994	15,000	15,000	10,000
<b>TOTAL PROGRAM REVENUES</b>		<b>10,891</b>	<b>17,058</b>	<b>12,249</b>	<b>14,994</b>	<b>15,000</b>	<b>15,000</b>	<b>10,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>9,337</b>	<b>1,924</b>	<b>7,736</b>	<b>16,382</b>	<b>10,664</b>	<b>10,664</b>	<b>26,465</b>

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

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	28,207	22,592	29,212	24,948	39,301	39,301	41,551
4302	OVERTIME	979	2,260	3,142	4,036	7,000	7,000	5,000
4303	FICA/MEDICARE	9,602	8,280	14,737	15,249	14,252	14,252	13,762
4308	PART TIME SALARIES	98,196	85,358	159,680	168,666	140,000	140,000	132,000
4309	INCENTIVE PAY	-	-	525	263	-	-	720
4310	PERS	6,089	3,982	4,370	5,936	3,087	5,787	4,226
4311	MEDICAL/DENTAL	2,984	1,509	1,309	2,620	14,379	4,379	12,111
4312	WORKER'S COMP	6,468	8,080	9,090	10,966	10,675	10,675	9,895
4313	OTHER BENEFITS	887	638	111	92	524	524	508
<b>SUBTOTAL</b>		<b>153,412</b>	<b>132,699</b>	<b>222,176</b>	<b>232,776</b>	<b>229,218</b>	<b>221,918</b>	<b>219,773</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES	4,998	2,532	9,292	2,903	8,000	8,000	8,000
4402	CONTRACT SERVICES	6,445	6,569	27,176	12,183	6,000	11,000	20,000
4405	TRAINING & MEETINGS	1,533	2,588	491	1,441	5,000	5,000	3,500
4408	UNIFORM ALLOWANCE	1,022	-	-	-	800	800	1,500
4410	ADVERTISING	774	1,115	276	-	5,000	3,000	2,300
4468	RESALE AND PURCHASE	5,725	2,722	-	470	-	-	2,500
4430	DUES & SUBSCRIPTIONS	80	-	27	49	50	50	50
<b>SUBTOTAL</b>		<b>20,577</b>	<b>15,526</b>	<b>37,262</b>	<b>17,046</b>	<b>24,850</b>	<b>27,850</b>	<b>37,850</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>173,989</b>	<b>148,225</b>	<b>259,438</b>	<b>249,822</b>	<b>254,068</b>	<b>249,768</b>	<b>257,623</b>
<b>ESTIMATED PROGRAM REVENUES</b>								
3286	Aquatic Fees	101,796	64,986	67,502	65,634	50,000	50,000	45,000
<b>TOTAL PROGRAM REVENUES</b>		<b>101,796</b>	<b>64,986</b>	<b>67,502</b>	<b>65,634</b>	<b>50,000</b>	<b>50,000</b>	<b>45,000</b>
<b>Net Program Subsidy By General Fund</b>		<b>72,193</b>	<b>83,239</b>	<b>191,936</b>	<b>184,188</b>	<b>204,068</b>	<b>199,768</b>	<b>212,623</b>

\*\*Pool Maintenance is found under department 4126

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: Sharpsteen Museum  
 Account Code: 01-4173

<b>PERSONNEL SERVICES</b>								
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
<b>SUBTOTAL</b>		<b>5,625</b>	<b>5,690</b>	<b>6,289</b>	<b>6,457</b>	<b>6,976</b>	<b>6,976</b>	<b>7,770</b>
<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>11,964</b>	<b>9,598</b>	<b>8,351</b>	<b>10,605</b>	<b>12,150</b>	<b>11,672</b>	<b>12,900</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>17,589</b>	<b>15,288</b>	<b>14,640</b>	<b>17,062</b>	<b>19,126</b>	<b>18,648</b>	<b>20,670</b>



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

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

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: Transit - Shuttle  
 Account Code: 01-4405

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

<p><b>General Fund Special Projects</b></p>
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**Services and Development Impact Fee**

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

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

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

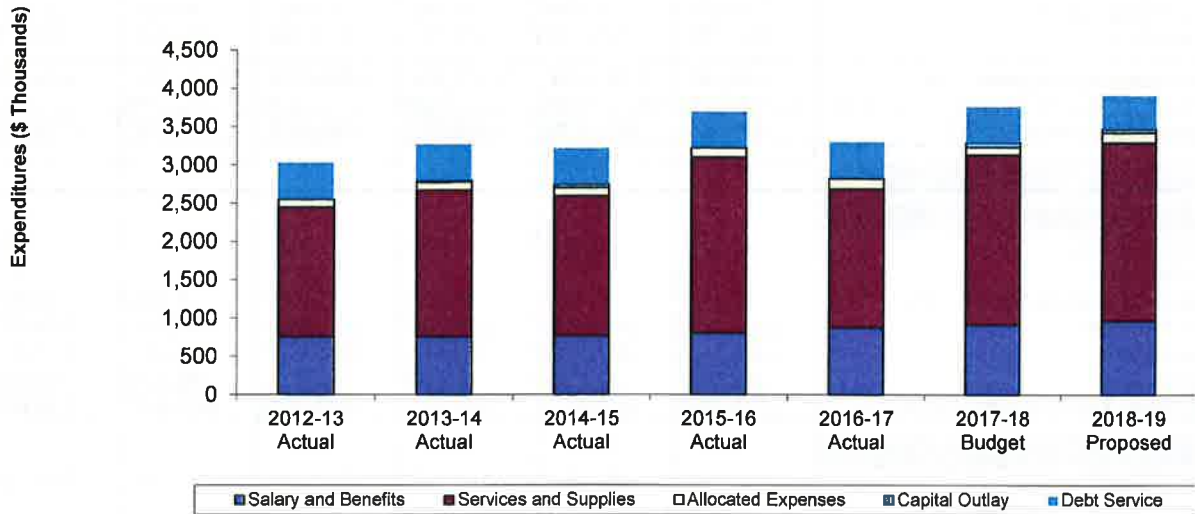
<b>Funding Sources for Special Projects</b>								
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	Community Development Fund	67,134	14,450	-	-	-	-	-
<b>Total Funding Sources</b>		<b>68,734</b>	<b>14,450</b>	-	-	-	-	-

**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	126,138
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	472,691	444,636
<b>TOTAL</b>	<b>3,037,641</b>	<b>3,276,322</b>	<b>3,227,735</b>	<b>3,702,689</b>	<b>3,307,742</b>	<b>3,769,989</b>	<b>3,917,505</b>

**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
<b>Operating Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>2,685,308</b>	<b>2,320,387</b>	<b>2,589,747</b>	<b>2,619,404</b>	<b>2,511,611</b>	<b>2,864,287</b>	<b>4,004,467</b>
	14%	-14%	12%	1.1%	-4%	9.3%	40%
<b>Operating Expenses</b>							
Water Distribution	503,968	368,309	584,429	410,253	652,367	577,224	666,645
Water Treatment	1,847,990	1,734,223	2,095,881	1,913,471	1,925,923	2,127,118	2,219,915
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
<b>Total Operating Expenditures</b>	<b>2,776,336</b>	<b>2,701,116</b>	<b>3,223,338</b>	<b>2,824,239</b>	<b>3,127,793</b>	<b>3,234,463</b>	<b>3,422,004</b>
	9%	-3%	19%	-12.4%	11%	14.5%	6%
<b>Net Operating Surplus/Deficit</b>	<b>(91,028)</b>	<b>(380,729)</b>	<b>(633,591)</b>	<b>(204,835)</b>	<b>(616,182)</b>	<b>(370,176)</b>	<b>582,463</b>
<b>Special Projects</b>							
<b>Other Non Operating Sources Or (Uses)</b>							
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)	(236,000)	(290,000)
Loan Interest	(265,241)	(254,870)	(249,842)	(240,481)	(226,000)	(231,191)	(149,136)
Equipment	(26,006)	(47,981)	(6,276)	(8,772)	(68,835)	(62,835)	(50,865)
<b>Total Other Non Operating Activities</b>	<b>(373,924)</b>	<b>(523,537)</b>	<b>(478,461)</b>	<b>(483,097)</b>	<b>(563,335)</b>	<b>(534,965)</b>	<b>(494,937)</b>
<b>Transfers From or (To) Other Funds</b>							
Water CIP (12)	473,980	481,257	113,130	112,687	313,199	313,199	(248,898)
Water CIP (12) equipment	26,006	-	-	-	-	-	-
General Fund	-	30,000	-	-	-	-	-
General Fund Subsidy	79,400	79,400	79,400	-	-	-	20,000
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
<b>Net All Transfers</b>	<b>1,376,500</b>	<b>1,348,697</b>	<b>671,310</b>	<b>591,735</b>	<b>813,199</b>	<b>813,199</b>	<b>271,102</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>911,548</b>	<b>444,431</b>	<b>(440,742)</b>	<b>(96,197)</b>	<b>(366,318)</b>	<b>(91,942)</b>	<b>358,628</b>
<b>Beginning Working Capital</b>	<b>-</b>	<b>911,548</b>	<b>1,355,979</b>	<b>915,237</b>	<b>497,887</b>	<b>819,040</b>	<b>727,097</b>
<b>Ending Working Capital Operations</b>	<b>911,548</b>	<b>1,355,979</b>	<b>915,237</b>	<b>819,040</b>	<b>131,569</b>	<b>727,097</b>	<b>1,085,725</b>
<b>Ending Working Capital CIP Water</b>	<b>646,189</b>	<b>172,367</b>	<b>40,526</b>	<b>1,544,964</b>	<b>922,766</b>	<b>1,014,190</b>	<b>(0)</b>
<b>Total Ending Working Capital for Operations and CIP Funds</b>	<b>1,557,737</b>	<b>1,528,346</b>	<b>955,763</b>	<b>2,364,003</b>	<b>1,054,334</b>	<b>1,741,287</b>	<b>1,085,725</b>
<b>Working Capital Allocation to Reserves</b>							
Operating Reserve - 20%	470,391	420,506	536,062	464,745	515,658	540,868	577,312
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	106,848	114,842
Capital Reserve for Future Projects	788,724	500,000	300,000	1,500,000	-	1,000,000	300,000
<b>Working Capital Allocation</b>	<b>1,557,737</b>	<b>1,528,346</b>	<b>955,763</b>	<b>2,364,003</b>	<b>1,054,334</b>	<b>1,741,287</b>	<b>1,085,725</b>

**Water CIP**

**Sources and Uses**

	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Adopted Budget FY 17-18</b>	<b>Revised Budget FY 17-18</b>	<b>Proposed Budget FY 18-19</b>
<b>Operating Revenues</b>							
Connection/Impact Fees	1,501,486	91,436	70,239	1,720,217	93,374	93,374	358,743
<b>Total Operating Revenues</b>	<b>1,501,486</b>	<b>91,436</b>	<b>70,239</b>	<b>1,720,217</b>	<b>93,374</b>	<b>93,374</b>	<b>358,743</b>
<b>Operating Expenses</b>							
<b>Total Operating Expenditures</b>		-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	<b>1,501,486</b>	<b>91,436</b>	<b>70,239</b>	<b>1,720,217</b>	<b>93,374</b>	<b>93,374</b>	<b>358,743</b>
<b>Other Non Operating Sources Or (Uses)</b>							
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	186,211	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)	(33,200)	(190,000)
Total Capital Improvements	(788,724)	(231,074)	(122,296)	(151,015)	(2,152,315)	(624,651)	(3,124,641)
<b>Total Other Non Operating Activities</b>	<b>(114,741)</b>	<b>(81,437)</b>	<b>(78,264)</b>	<b>(103,092)</b>	<b>(388,810)</b>	<b>(310,949)</b>	<b>(1,621,831)</b>
<b>Transfers From or (To) Other Funds</b>							
Water (02) debt service	(473,980)	(483,821)	(113,130)	(112,687)	(313,199)	(313,199)	248,898
General Fund (01)	-	-	(10,686)	-	-	-	-
<b>Net All Transfers</b>	<b>(499,986)</b>	<b>(483,821)</b>	<b>(123,816)</b>	<b>(112,687)</b>	<b>(313,199)</b>	<b>(313,199)</b>	<b>248,898</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>886,759</b>	<b>(473,822)</b>	<b>(131,841)</b>	<b>1,504,438</b>	<b>(608,635)</b>	<b>(530,774)</b>	<b>(1,014,190)</b>
<b>Beginning Working Capital</b>	<b>(240,570)</b>	<b>646,189</b>	<b>172,367</b>	<b>40,526</b>	<b>1,531,401</b>	<b>1,544,964</b>	<b>1,014,190</b>
<b>Ending Working Capital</b>	<b>646,189</b>	<b>172,367</b>	<b>40,526</b>	<b>1,544,964</b>	<b>922,766</b>	<b>1,014,190</b>	<b>(0)</b>

**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
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**Distribution**

12 5227	Pipeline-Myrtleale/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 5612	Boys and Girls Club	-	-	-	14,092	-	-	-
12 5613	Water Valve Replacement	7,995	10,993	-	-	25,000	25,000	60,000
12 5628	Cross Connection Survey	-	-	17,220	17,820	25,000	18,960	30,000
12 5629	Install Feige Tank THM	-	-	11,262	-	-	-	-
12 5617	Riverlea Pathway Water Line Relocation	-	2,600	-	-	75,000	-	-
12 5642	Mt. Washington Tank - Stairway	-	-	-	5,075	-	-	-
12 5653	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 5651	THM Removal	-	-	-	56,521	50,000	50,000	100,000
<b>Subtotal Water Distribution</b>		<b>692,123</b>	<b>77,700</b>	<b>111,384</b>	<b>93,508</b>	<b>772,315</b>	<b>591,451</b>	<b>2,934,641</b>

**Treatment**

12 5664	Kimball Instream Flow Study	-	-	-	-	100,000	-	-
12 5667	Kimball Inundation Map Study	-	-	-	-	-	25,000	-
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	8,200	100,000
<b>Subtotal Water Treatment</b>		<b>96,601</b>	<b>153,374</b>	<b>10,912</b>	<b>57,507</b>	<b>1,380,000</b>	<b>33,200</b>	<b>190,000</b>

<b>Total Water Capital Improvements</b>		<b>788,724</b>	<b>231,074</b>	<b>122,296</b>	<b>151,015</b>	<b>2,152,315</b>	<b>624,651</b>	<b>3,124,641</b>
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**Funding Sources for Water Projects**

Water Connection Fees	9,495	42,731	57,618	88,508	367,000	353,951	1,238,512
Water Operations	-	-	-	-	-	-	248,898
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	8,200	100,000
CDPH-SDW Grant	-	18	-	-	-	-	-
<b>Total Funding Sources</b>	<b>788,724</b>	<b>231,074</b>	<b>122,296</b>	<b>151,015</b>	<b>2,152,315</b>	<b>624,651</b>	<b>3,124,641</b>



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

<b>PERSONNEL SERVICES</b>							
4301	FULL-TIME SALARIES	216,003	237,044	244,398	255,430	292,476	295,474
4302	OVERTIME	13,882	12,304	9,701	9,852	11,083	16,138
4303	FICA/MEDICARE	18,480	19,614	20,118	20,890	24,915	25,671
4308	PART-TIME SALARIES	10,465	3,026	3,602	3,997	4,966	5,372
4309	SPECIAL PAY	9,776	13,479	14,117	15,953	17,161	18,586
4310	PERS	44,319	51,106	64,885	67,692	70,518	69,682
4311	MEDICAL/DENTAL	45,302	49,803	48,443	44,176	45,570	59,880
4312	WORKERS COMP	13,627	15,456	16,067	15,949	18,662	18,456
4313	OTHER PAY	3,820	1,046	4,322	3,584	1,212	1,715
4315	HOUSING ALLOWANCE	-	-	1,225	1,400	-	-
<b>SUBTOTAL</b>		<b>375,674</b>	<b>402,878</b>	<b>426,878</b>	<b>438,923</b>	<b>514,563</b>	<b>510,974</b>
<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES	9,641	7,485	5,202	18,835	13,850	18,000
4402	CONTRACT SERVICES	68,169	13,950	14,211	47,473	31,000	44,400
	Legal Fees						
4403	UTILITIES	538	496	456	465	600	650
4404	REPAIRS & MAINTENANCE	14,991	3,394	3,291	145	8,320	8,300
4405	TRAINING & SEMINARS: STAFF	1,234	1,376	2,883	708	2,000	2,000
4408	UNIFORM ALLOWANCE	991	1,275	2,427	1,814	3,120	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
4424	HEALTH & SAFETY	224	-	91	129	2,000	2,000
4428	METERS	1,953	839	4,294	8,109	5,200	5,500
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	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	1,050
4510	EQUIP FUND RENTAL	27,417	28,176	29,892	35,177	30,129	29,131
<b>SUBTOTAL</b>		<b>128,294</b>	<b>(34,569)</b>	<b>157,551</b>	<b>(28,670)</b>	<b>137,804</b>	<b>133,860</b>
<b>OTHER</b>							
4505	DEPRECIATION	220,382	272,150	263,885	264,019	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	35,865
<b>SUBTOTAL</b>		<b>229,852</b>	<b>308,942</b>	<b>270,161</b>	<b>268,987</b>	<b>328,335</b>	<b>310,865</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>733,820</b>	<b>677,251</b>	<b>854,590</b>	<b>679,240</b>	<b>980,702</b>	<b>977,510</b>

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

<b>PERSONNEL SERVICES</b>							
4301	FULL-TIME SALARIES	223,280	193,618	189,760	235,474	246,848	256,479
4302	OVERTIME	14,821	10,246	7,417	15,020	22,737	14,161
4303	FICA/MEDICARE	18,352	15,533	16,457	20,415	22,236	22,194
4308	PART-TIME SALARIES	2,732	3,026	5,486	6,619	4,966	5,372
4309	SPECIAL PAY	8,550	11,479	24,903	25,412	16,113	14,100
4310	PERS	42,332	37,877	50,045	55,191	55,333	63,377
4311	MEDICAL/DENTAL	34,420	31,027	28,041	39,328	46,092	46,006
4312	WORKERS COMP	12,926	15,242	15,553	15,772	16,655	15,956
4313	OTHER BENEFITS	4,055	847	4,328	3,619	1,034	1,020
4315	HOUSING ALLOWANCE	-	-	1,400	1,600	-	-
<b>SUBTOTAL</b>		<b>361,468</b>	<b>318,895</b>	<b>343,390</b>	<b>418,450</b>	<b>432,014</b>	<b>438,665</b>
<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES	60,038	33,800	26,829	57,441	65,000	105,000
4402	CONTRACT SERVICES	169,780	172,215	223,933	156,126	89,450	56,600
4403	UTILITIES	86,168	85,589	96,691	144,919	85,000	86,425
4404	REPAIRS & MAINTENANCE	19,379	56,917	11,995	1,787	31,000	31,000
4405	TRAINING & SEMINARS: STAFF	1,486	1,009	1,513	2,624	2,500	2,500
4408	UNIFORM ALLOWANCE	1,797	1,553	1,740	1,747	3,000	3,100
4410	ADVERTISING	-	253	-	172	-	-
4413	TAXES & FEES	1,783	1,860	1,871	2,087	4,004	4,650
4415	POSTAGE	8,183	4,927	5,761	5,048	8,700	6,500
4417	FUEL & OIL	5,627	2,311	2,358	2,742	2,670	2,600
4422	PENSION EXPENSE	-	(83,373)	62,453	(118,229)	40,000	40,000
4424	HEALTH & SAFETY	150	-	321	-	300	700
4430	DUES & SUBSCRIPTIONS	2,066	2,139	207	210	2,200	750
4431	FEES	26,933	25,888	36,735	34,256	37,180	46,408
4432	LEASE PAYMENTS	-	-	-	-	-	18,000
4434	VEHICLE REPAIRS	10,181	5,284	14,267	15,345	-	-
4439	CENTRAL SERV. OVERHEAD	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	1,197,010
4650	TRAINING & SEMINARS: MGMT	103	271	-	-	500	500
4510	EQUIPMENT FUND RENTAL	74,484	73,939	89,802	97,275	68,995	97,007
<b>SUBTOTAL</b>		<b>1,486,522</b>	<b>1,415,328</b>	<b>1,752,491</b>	<b>1,495,021</b>	<b>1,493,909</b>	<b>1,781,250</b>
<b>OTHER</b>							
4505	DEPRECIATION	171,392	223,160	214,895	215,029	225,000	225,000
4821	MISC FIELD EQUIPMENT	1,867	11,189	-	3,804	15,500	15,000
<b>SUBTOTAL</b>		<b>187,928</b>	<b>234,349</b>	<b>214,895</b>	<b>218,833</b>	<b>240,500</b>	<b>240,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>2,035,918</b>	<b>1,968,572</b>	<b>2,310,776</b>	<b>2,132,304</b>	<b>2,166,423</b>	<b>2,459,915</b>

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

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

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

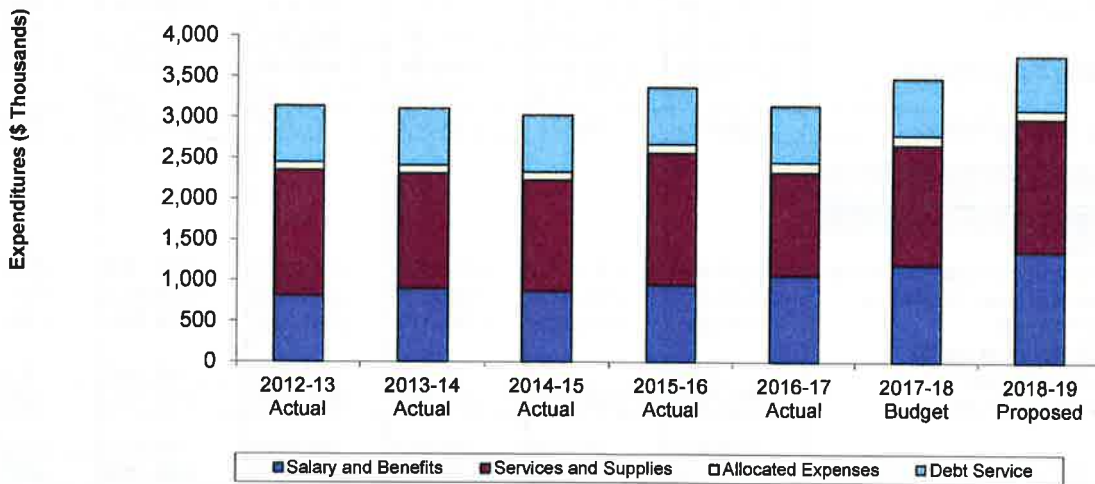
Department: Public Works  
 Program: Debt Service  
 Account Code: 02-4430

<b>SERVICES &amp; SUPPLIES</b>							
4402	CONTRACT SERVICES	3,739	7,768	5,233	5,250	5,500	5,500
4501	PRINCIPAL	205,000	216,000	218,000	229,000	263,000	290,000
4502	INTEREST	265,241	254,870	249,842	240,481	226,000	149,136
<b>SUBTOTAL</b>		<b>473,980</b>	<b>478,638</b>	<b>473,075</b>	<b>474,731</b>	<b>494,500</b>	<b>472,691</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>473,980</b>	<b>478,638</b>	<b>473,075</b>	<b>474,731</b>	<b>494,500</b>	<b>472,691</b>

**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	106,444
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	696,147	666,707
<b>TOTAL</b>	<b>3,161,488</b>	<b>3,177,242</b>	<b>3,081,957</b>	<b>3,436,156</b>	<b>3,197,636</b>	<b>3,639,679</b>	<b>3,828,439</b>

**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
<b>Operating Revenues</b>							
Charges for Services							
Residential Sales	1,305,324	1,337,783	1,380,441	1,416,974	1,429,458	1,444,095	1,607,484
Transient Sales	586,274	590,197	600,930	607,930	615,949	628,196	701,426
Commercial Sales	303,862	291,700	308,671	306,938	314,304	309,728	407,052
Industrial Sales	46,232	63,017	53,004	42,038	40,438	29,648	40,442
Other Revenues	88,352	94,714	96,366	93,508	69,426	79,778	68,343
<b>Total Operating Revenues</b>	<b>2,330,044</b>	<b>2,377,411</b>	<b>2,439,412</b>	<b>2,467,388</b>	<b>2,469,574</b>	<b>2,491,445</b>	<b>2,824,747</b>
	4%	2.0%	3%	1%	0%	1.0%	13%
<b>Operating Expenses</b>							
Wastewater Collection	405,120	323,808	519,672	341,162	706,604	567,584	692,264
Wastewater Treatment	1,383,335	1,378,037	1,516,372	1,459,410	1,792,206	1,554,976	1,743,603
Depreciation	621,672	625,829	633,940	645,561	660,000	660,000	660,000
<b>Total Operating Expenditures</b>	<b>2,410,127</b>	<b>2,327,674</b>	<b>2,669,984</b>	<b>2,446,133</b>	<b>3,158,810</b>	<b>2,782,560</b>	<b>3,095,867</b>
	-2%	-3.4%	15%	-8%	29%	13.8%	11%
<b>Net Operating Surplus/Deficit</b>	<b>(80,083)</b>	<b>49,737</b>	<b>(230,572)</b>	<b>21,255</b>	<b>(689,236)</b>	<b>(291,115)</b>	<b>(271,120)</b>
<b>Special Projects</b>							
<b>Other Non Operating Sources Or (Uses)</b>							
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)	-
USDA Loan Payment	(106,364)	(106,364)	(106,224)	(106,332)	(106,381)	(106,381)	-
2018 WWTP Revenue Bonds	-	-	-	-	-	-	(303,116)
Cost of Issuance & Fees	(396)	-	(75,376)	(67,857)	(68,000)	(61,000)	(51,909)
Subtotal Debt Related Costs	(694,163)	(694,557)	(695,250)	(695,472)	(703,147)	(696,147)	(666,707)
Equipment	(72,952)	(59,720)	(70,923)	(56,031)	(195,635)	(160,972)	(65,865)
<b>Total Other Non Operating Activities</b>	<b>(767,115)</b>	<b>(754,277)</b>	<b>(766,173)</b>	<b>(751,503)</b>	<b>(898,782)</b>	<b>(857,119)</b>	<b>(732,572)</b>
<b>Transfers From or (To) Other Funds</b>							
Wastewater Capital (13-4700)	694,163	694,563	(23,598)	-	-	-	(131,348)
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
<b>Net All Transfers &amp; Adjustments</b>	<b>1,427,939</b>	<b>1,338,599</b>	<b>610,342</b>	<b>852,918</b>	<b>1,060,000</b>	<b>1,060,000</b>	<b>528,652</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>580,741</b>	<b>634,059</b>	<b>(386,403)</b>	<b>122,670</b>	<b>(528,018)</b>	<b>(88,234)</b>	<b>(475,040)</b>
<b>Beginning Working Capital</b>	<b>154,395</b>	<b>735,137</b>	<b>1,369,195</b>	<b>982,792</b>	<b>683,833</b>	<b>1,105,463</b>	<b>1,017,229</b>
<b>Ending Working Capital Operations</b>	<b>735,137</b>	<b>1,369,195</b>	<b>982,792</b>	<b>1,105,463</b>	<b>155,816</b>	<b>1,017,229</b>	<b>542,189</b>
<b>Ending Working Capital WWTP CIP</b>	<b>1,078,935</b>	<b>(95,139)</b>	<b>(78,115)</b>	<b>1,885,536</b>	<b>338,967</b>	<b>972,704</b>	<b>0</b>
<b>Total Ending Working Capital for Operations and CIP Funds</b>	<b>1,814,072</b>	<b>1,274,057</b>	<b>904,678</b>	<b>2,990,999</b>	<b>494,783</b>	<b>1,989,933</b>	<b>542,189</b>
<b>Working Capital Allocation to Reserves</b>							
Operating Reserve - 20% of Expenses	357,691	340,369	407,210	360,114	499,762	499,762	487,173
Required Debt Service Reserve	83,676	83,675	94,311	94,312	94,312	94,312	103,765
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	-	895,859	(48,749)
<b>Working Capital Allocation</b>	<b>1,814,072</b>	<b>1,274,057</b>	<b>904,678</b>	<b>2,990,999</b>	<b>494,783</b>	<b>1,989,933</b>	<b>542,189</b>

**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
<b>Operating Revenues</b>							
Connection/Impact Fees	221,547	155,562	79,724	2,972,222	156,714	156,714	923,448
<b>Total Operating Revenues</b>	<b>221,547</b>	<b>155,562</b>	<b>79,724</b>	<b>2,972,222</b>	<b>156,714</b>	<b>156,714</b>	<b>923,448</b>
<b>Operating Expenses</b>							
<b>Total Operating Expenditures</b>							
<b>Net Operating Surplus/Deficit</b>	<b>221,547</b>	<b>155,562</b>	<b>79,724</b>	<b>2,972,222</b>	<b>156,714</b>	<b>156,714</b>	<b>923,448</b>
<b>Other Non Operating Sources Or (Uses)</b>							
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)	(259,746)	(1,180,000)
Subtotal Capital Improvements	(110,740)	(621,063)	(942,718)	(820,572)	(1,265,000)	(662,046)	(2,215,000)
<b>Total Other Non Operating Activities</b>	<b>(106,596)</b>	<b>(619,430)</b>	<b>(192,244)</b>	<b>(801,214)</b>	<b>(1,215,000)</b>	<b>(662,046)</b>	<b>(2,027,500)</b>
<b>Transfers From or (To) Other Funds</b>							
Wastewater Operations (03)	(694,163)	(694,563)	23,598		(400,000)	(400,000)	131,348
Wastewater Operations (03)				(207,357)			
MTC - Berry St Project (25)					(7,500)	(7,500)	
General Fund (01)		2,564	105,946				
<b>Net All Transfers</b>	<b>(764,639)</b>	<b>(710,206)</b>	<b>129,544</b>	<b>(207,357)</b>	<b>(407,500)</b>	<b>(407,500)</b>	<b>131,348</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(649,688)</b>	<b>(1,174,074)</b>	<b>17,024</b>	<b>1,963,651</b>	<b>(1,465,786)</b>	<b>(912,832)</b>	<b>(972,704)</b>
<b>Beginning Working Capital</b>	<b>1,728,623</b>	<b>1,078,935</b>	<b>(95,139)</b>	<b>(78,115)</b>	<b>1,804,753</b>	<b>1,885,536</b>	<b>972,704</b>
<b>Ending Working Capital</b>	<b>1,078,935</b>	<b>(95,139)</b>	<b>(78,115)</b>	<b>1,885,536</b>	<b>338,967</b>	<b>972,704</b>	<b>0</b>

**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
<b>Collection</b>							
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
<b>Subtotal Wastewater Collection</b>	<b>7,358</b>	<b>63,389</b>	<b>65,747</b>	<b>697,490</b>	<b>520,000</b>	<b>402,300</b>	<b>1,035,000</b>
<b>Treatment</b>							
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 Recycled Water Pump & Installation	-	-	-	-	175,000	180,000	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
<b>Subtotal Wastewater Treatment</b>	<b>103,382</b>	<b>557,674</b>	<b>876,971</b>	<b>123,082</b>	<b>745,000</b>	<b>259,746</b>	<b>1,180,000</b>
<b>Total Wastewater Capital Improvements</b>	<b>110,740</b>	<b>621,063</b>	<b>942,718</b>	<b>820,572</b>	<b>1,265,000</b>	<b>662,046</b>	<b>2,215,000</b>
<b>Funding Sources for Wastewater Projects</b>							
Recycled Water Grant	-	-	750,000	-	-	-	-
Interest Earnings	-	-	474	-	-	-	-
Wastewater Connection Fees	110,740	621,063	79,724	802,831	1,215,000	662,046	1,896,152
Wastewater Operations Fund	-	-	23,598	-	-	-	131,348
HazMit Grant	-	-	-	17,741	50,000	-	187,500
General Fund (loan)	-	-	105,946	-	-	-	-
<b>Total Funding Sources</b>	<b>110,740</b>	<b>621,063</b>	<b>959,742</b>	<b>820,572</b>	<b>1,265,000</b>	<b>662,046</b>	<b>2,215,000</b>



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

<b>PERSONNEL SERVICES</b>							
4301	FULL-TIME SALARIES	186,743	212,373	218,986	233,753	307,749	311,206
4302	OVERTIME	13,881	12,304	9,701	9,852	13,649	17,556
4303	FICA/MEDICARE	16,460	17,880	18,276	19,333	22,398	27,064
4308	PART-TIME SALARIES	9,963	3,026	3,602	3,997	4,966	5,372
4309	SPECIAL PAY	9,031	12,278	12,917	14,453	18,710	19,645
4310	PERS	38,330	45,313	58,160	68,204	75,379	75,259
4311	MEDICAL/DENTAL	38,817	43,911	39,146	36,908	75,357	61,732
4312	WORKERS COMP	12,442	15,405	17,022	16,915	19,773	19,458
4313	OTHER BENEFITS	3,071	919	3,525	2,961	1,279	1,781
4315	HOUSING ALLOWANCE	-	-	1,225	1,400	-	-
<b>SUBTOTAL</b>		<b>328,738</b>	<b>363,409</b>	<b>382,560</b>	<b>407,776</b>	<b>543,260</b>	<b>539,073</b>
<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES	5,054	4,906	1,034	6,110	6,900	8,500
4402	CONTRACT SERVICES	23,417	9,319	10,009	11,120	56,150	48,250
4403	UTILITIES	4,260	4,888	5,917	9,344	7,800	7,900
4404	REPAIRS & MAINTENANCE	6,036	4,384	1,802	9,013	7,280	7,280
4405	TRAINING & SEMINARS: STAFF	1,209	742	936	831	800	800
4408	UNIFORM ALLOWANCE	991	1,275	2,427	1,814	3,450	3,450
4415	POSTAGE	-	-	13	-	50	50
4417	FUEL & OIL	5,483	5,123	2,038	3,312	2,850	2,850
4422	PENSION EXPENSE	-	(99,741)	72,580	(146,106)	40,000	40,000
4424	HEALTH & SAFETY	224	139	252	338	1,040	1,040
4430	DUES & SUBSCRIPTIONS	-	-	-	-	120	120
4431	FEES	3,244	2,088	3,575	2,088	3,750	2,200
4434	REPAIRS & MAINTENANCE	2,290	3,507	10,003	4,303	-	-
4650	TRAINING & SEMINARS: MGMT	60	-	-	-	520	500
4510	EQUIPMENT FUND RENTAL	24,114	23,769	26,526	31,219	32,634	30,251
<b>SUBTOTAL</b>		<b>76,382</b>	<b>(39,601)</b>	<b>137,112</b>	<b>(66,614)</b>	<b>163,344</b>	<b>153,191</b>
<b>OTHER</b>							
4505	DEPRECIATION	126,578	125,052	126,930	136,100	150,000	150,000
4820	VEHICLES	-	-	-	-	30,000	-
4821	MISC FIELD EQUIPMENT	9,498	11,284	33,888	51,063	23,335	35,865
4823	COMPUTER EQUIPMENT	950	-	-	4,968	-	-
<b>SUBTOTAL</b>		<b>139,502</b>	<b>136,336</b>	<b>160,818</b>	<b>192,131</b>	<b>203,335</b>	<b>185,865</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>544,622</b>	<b>460,144</b>	<b>680,490</b>	<b>533,293</b>	<b>909,939</b>	<b>878,129</b>

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

<b>PERSONNEL SERVICES</b>							
4301	FULL-TIME SALARIES	326,392	283,751	295,426	355,320	449,584	471,093
4302	OVERTIME	36,038	18,450	26,387	37,891	49,888	33,955
4303	FICA/MEDICARE	28,444	24,249	26,283	31,384	41,222	41,609
4308	PART TIME SALARIES	2,732	3,026	11,138	14,485	4,966	5,372
4309	SPECIAL PAY	17,139	20,814	24,231	23,868	34,415	33,490
4310	PERS	62,325	57,513	79,118	83,137	81,290	94,434
4311	MEDICAL/DENTAL	75,228	69,034	67,967	79,639	112,535	110,836
4312	WORKERS COMP	18,199	22,877	24,452	25,298	30,876	29,915
4313	OTHER BENEFITS	5,083	1,242	5,475	4,739	1,924	1,886
4315	HOUSING ALLOWANCE	-	-	1,400	1,600	-	-
<b>SUBTOTAL</b>		<b>571,580</b>	<b>500,956</b>	<b>561,877</b>	<b>657,361</b>	<b>806,700</b>	<b>822,590</b>
<b>SERVICES &amp; SUPPLIES</b>							
4401	MATERIALS & SUPPLIES	200,724	135,447	136,404	179,487	134,300	150,300
4402	CONTRACT SERVICES: NPDES Studies Sludge Disposal	165,167	418,074	223,413	301,539	327,640	245,800
4403	ELECTRICITY	129,694	139,886	162,783	172,468	150,000	140,500
4404	REPAIRS & MAINTENANCE	40,955	50,722	53,815	37,911	50,000	50,000
4405	TRAINING & SEMINARS:	2,005	3,077	1,541	2,799	3,550	3,550
4408	UNIFORM ALLOWANCE	3,934	3,263	3,552	3,779	4,800	4,800
4410	ADVERTISING	-	86	-	-	150	150
4415	POSTAGE	5,019	3,579	4,516	3,918	4,500	4,000
4417	FUEL & OIL	20,627	8,768	4,810	10,549	10,325	10,325
4422	PENSION EXPENSE	-	(126,595)	98,735	(178,095)	40,000	40,000
4424	HEALTH & SAFETY	1,944	1,353	1,908	854	2,000	2,050
4430	DUES & SUBSCRIPTIONS	419	232	207	210	295	595
4431	FEES	21,059	20,414	22,024	29,276	26,050	26,050
4432	LEASE PAYMENTS	-	-	-	-	-	18,000
4434	REPAIRS & MAINTENANCE	10,901	5,284	28,181	15,192	14,925	14,500
4439	CENTRAL SERV. OVERHEAD	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	50,000
4503	WATER/SEWER EXPENSE	695	431	444	553	700	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	76,193
<b>SUBTOTAL</b>		<b>811,755</b>	<b>877,081</b>	<b>954,495</b>	<b>802,049</b>	<b>985,506</b>	<b>921,013</b>
<b>OTHER</b>							
4505	DEPRECIATION	495,094	500,777	507,010	509,461	510,000	510,000
4821	MISC FIELD EQUIPMENT	51,974	48,436	37,035	-	142,300	30,000
<b>SUBTOTAL</b>		<b>555,122</b>	<b>549,213</b>	<b>544,045</b>	<b>509,461</b>	<b>652,300</b>	<b>540,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,938,457</b>	<b>1,927,250</b>	<b>2,060,417</b>	<b>1,968,871</b>	<b>2,444,506</b>	<b>2,283,603</b>

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: 03-4430

<b>SERVICES &amp; SUPPLIES</b>							
4402	CONTRACT SERVICES	396	-	75,375	67,857	68,000	51,909
4501	PRINCIPAL	392,241	405,569	418,982	432,885	446,983	496,682
4502	INTEREST	301,526	288,994	200,892	194,730	188,164	118,116
<b>SUBTOTAL</b>		<b>694,163</b>	<b>694,563</b>	<b>695,249</b>	<b>695,472</b>	<b>703,147</b>	<b>666,707</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>694,163</b>	<b>694,563</b>	<b>695,249</b>	<b>695,472</b>	<b>703,147</b>	<b>666,707</b>

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## Special Revenue Funds

The Special Revenue Funds for the FY 18-19 budget are separate funds which segregate revenues and expenditures restricted for specific purposes – such as a specific grant program, restrictions by City Council ordinances, special property assessments, or just the need for separate budgeting and accounting of revenues for a specific purpose.

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

The City maintains 31 special revenue funds. This includes a Debt Service fund and Equipment Internal Services Fund, which are technically classified as different types of accounting funds, but are shown as a Special Revenue fund for budgeting purposes.

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

### **Asset Forfeiture**

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

### **Gas Tax**

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

<b>Special Revenue Funds</b>
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**Road Maintenance and Rehabilitation Fund (RMRA)**

The State of California imposes per-gallon excise taxes on gasoline and diesel fuel, sales taxes on gasoline and diesel fuel and registration taxes on motor vehicles with allocations dedicated to transportation purposes. Other transportation taxes are allocated to cities and counties through the RMRA which allocates revenue from the Road Repair and Accountability Act of 2017 to local streets and roads and other transportation uses. The funds are allocated among cities on a per capita basis. Revenues are to be used for road maintenance and rehabilitation, safety projects, traffic control devices, drainage and storm-water capture projects. RMRA may also be used to satisfy a match requirement in order to obtain state or federal funds for eligible projects.

**Mobile Home Park Programs**

This fund implements the City's Rent Stabilization Ordinance, the State monitoring and inspection program, and the fees paid by the mobile home park owners and residents. The FY 18-19 Budget projects the inspection of a mobile home park. This fund is overseen by the Planning and Building Department.

**Debt Service**

This fund is used to segregate the annual costs and payments for long term financing non-enterprise public improvements. The fund accounts for the repayment of the Police Facility loan and the \$4.7 million combined Community Facilities Loan issued in 2007 and refunded in 2016 to complete the funding of the Community Pool, Fire Station rehabilitation, Public Works improvements and new Recreation Facilities. This fund is overseen by the Finance Department.

**Silverado Landscape Assessment District and Palisades Landscape Assessment District**

These are special landscape assessment district funds that were established at the time the residential subdivisions were constructed to fund the maintenance of the common area landscaping benefiting all of the properties in the subdivision. The assessments were initially set by the developer and are reaffirmed every year by a public hearing before the City Council. The fees cover the bare basic maintenance expenditures and increasing the fees would require concurrence by the property owners. These funds are overseen by the Public Works Department.

<b>Special Revenue Funds</b>
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**Community Development Block Grant Programs**

This fund was established to account for any Community Development Block Grants (CDBG) the City receives. The City is currently administering a \$600,000 HOME grant for the rehabilitation of homes owned by low-income households. This fund is overseen by the Planning and Building Department.

**Community Development Fund Program**

A portion of this fund was formerly the depository for the repayments of late 1980's/early 1990's CDBG low-cost rehabilitation loans that were made to residential and rental property owners to improve their properties. The remaining repayment of the loans will be deposited into the Reuse of Program Income Fund. The funds remaining in the Community Development fund will be used in conjunction with the City's Affordable Housing funds and with non-profit organizations, such as Calistoga Affordable Housing (CAH), Housing Authority of the City of Napa (HACN) and Napa Valley Fair Housing (NVFH), to leverage funding of low income housing projects and monitor programs. This fund is overseen by the Planning and Building, and Public Works Departments.

**Police Grants**

Over the years, the Police Department has received a number of operational and special grants. This fund currently accounts for the State COPS, Napa County Gang and other grants. This fund is overseen by the Police Department.

**Reuse of Program Income Fund**

This fund is the repository for repayments of Community Development Block Grant (CDBG) single-family residential rehabilitation loans made to low-income owners. Fee revenue is used to issue additional loans and cover administrative expenses.

**City Administrative Facilities Development Impact Fee Fund**

This fund is the repository for City administrative facilities development impact fees collected from new development to help maintain adequate levels of City administrative facilities services in Calistoga, including adequate city hall and community center space as well as associated land needs. Fee revenue is used to help fund land acquisition and construction of a new city hall and community center.

<b>Special Revenue Funds</b>
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**Fire Development Impact Fee Fund**

This fund is the repository for fire development impact fees collected from new development to cover its share of the costs associated with the replacement of the Calistoga Fire Department's capital equipment. Fee revenue is used to replace department capital equipment, such as fire vehicles, protective equipment and communications technology, after a period of use.

**Police Development Impact Fee Fund**

This fund is the repository for police development impact fees collected from new development to cover its share of the costs associated with the replacement of the Calistoga Police Department's capital equipment. Fee revenue is used to replace department capital equipment, including patrol vehicles, protective equipment and communications technology, after a period of use.

**Transportation Development Impact Fee Fund**

This fund is the repository for transportation development impact fees collected from new developments to cover its share of the costs associated with providing infrastructure improvements necessary to accommodate the increase in traffic and bicycle-associated improvements associated with new development. Fee revenue is used to help fund infrastructure improvements needed to maintain acceptable traffic operation and provide adequate access for users of alternative modes.

**Parking In Lieu Fee**

This fund collects an in-lieu fee from eligible downtown projects that cannot provide adequate on-site parking and is used for downtown parking needs. This fund is overseen by the Public Works Department.

**Housing Grants**

This fund accounts for affordable housing grants and other pass-through types of funding. This fund is overseen by the Planning and Building Department.

**Cultural /Recreational Fund**

This fund is the repository for cultural/recreational development impact fees collected from new developments to cover its share of the costs associated with providing cultural and recreational facilities required to serve future development. This fund is overseen by the Public Works Department.



<b>Special Revenue Funds</b>
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**Affordable Housing Fund**

This fund is housing linkage fees collected from new construction and certain building additions to help address the “affordability gap” between the cost of housing and what many workers employed by new nonresidential development are able to pay. It is also the repository for fees collected from new development in-lieu of meeting its inclusionary housing requirement. Monies deposited into the Affordable Housing Fund are used to construct and preserve housing affordable to very low-, low- and moderate-income households. This fund is overseen by the Planning and Building Department.

**Abandoned Vehicle**

This fund accounts for revenues from Napa County allocated to the City for reimbursement of police costs and additional funding related to abandoned vehicle enforcement. This fund is overseen by the Police Department.

**Recreation, Fire and Police Donation funds**

These funds account for miscellaneous and specific donations from citizens and organizations for use by the Fire, Recreation or Police services. These funds are overseen by the Community Resources, Fire and Police Departments.

**Traffic Signals and Northwest Drainage funds**

These funds collect impact fees from specific properties when they are developed for future improvements. These funds are overseen by the Public Works Department.

**Tree Mitigation**

This fund collects the fees charged for tree permits and deposits for mitigation costs under the Municipal Code and the forfeited deposits are used for tree related costs. This fund is overseen by the Planning and Building and Public Works Departments.

**Local Transportation Street Fund (TDA)**

This fund is used to account for revenues received pursuant to allocations made by the Metropolitan Transportation Committee under the Transportation Development Act (TDA) and the expenditures of such resources for eligible purposes as defined in the TDA and allocation instructions. This fund has been used for bike and pedestrian improvements, and for the Berry Street Bridge Project.

<b>Special Revenue Funds</b>
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**Employee Future Benefits Fund**

The Employee Future Benefits Fund accounts for future increases in the Public Employees Retirement System employer rate contributions and future retiree benefits.

**Developer Deposit Fund**

The Developer Deposit Fund accounts for the financial transactions related to development project processing. Developers for certain projects are required to make a deposit upon filing an application for a land use entitlement with the City. The deposit is drawn upon as processing costs are incurred until the balance reaches the minimum required deposit established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for processing applications such as those related to General Plan amendments, zone changes, planned developments, development agreements, tentative tract and parcel maps, and conditional use permits are based on the direct costs required to review, development applications and prepare staff reports to review authorities, plus applicable overhead costs. These fees are set and approved by City Council action. When an entitlement application has been processed and all related costs have been billed, any balance remaining in the developer's deposit account is refunded.

**Equipment Replacement**

This is known as an Internal Service type of fund. It accounts for specific equipment and computer system support costs that benefit all other City funds and programs. Funding is primarily from services charges to the other City funds. (The Water and Wastewater funds account for the purchase of equipment in their respective funds due to the accounting requirements for recording of utility assets. These funds use the internal service fund for fuel and equipment maintenance and repair only).

Special Revenue Funds									
Sources and Uses									
Revenues	Expenses	Net Surplus /Deficit	Non-Operating	Net All Transfers	Net Surplus Deficit	Beg Fund Bal	End Fund Bal		
FY 18-19 Proposed Budget									
Special Revenue Funds									
Asset Forfeiture	150	4,000	(3,850)	-	-	47,330	43,480		
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	-	-	-		
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)	782,581	583,732		
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)	-	-	56	56		
Employee Future Benefits	1,500	-	1,500	170,000	171,500	59,089	230,589		
<b>Total Special Funds</b>	<b>1,834,127</b>	<b>1,542,242</b>	<b>291,885</b>	<b>(373,902)</b>	<b>187,427</b>	<b>8,344,055</b>	<b>8,531,483</b>		

**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
<b>Revenues</b>							
3100 Fines, Forfeitures & Penalties	-	8,741	7,362	-	5,000	11,400	-
3251 Interest	74	89	150	229	150	150	150
<b>Total Operating Revenues</b>	<b>74</b>	<b>8,830</b>	<b>7,512</b>	<b>229</b>	<b>5,150</b>	<b>11,550</b>	<b>150</b>
<b>Expenditures</b>							
<b>Police Services</b>							
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 4481 K-9 Program	4,000	3,400	200	-	-	-	-
<b>Total Operating Expenditures</b>	<b>7,670</b>	<b>8,097</b>	<b>2,692</b>	<b>770</b>	<b>6,500</b>	<b>6,500</b>	<b>4,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>(7,596)</b>	<b>733</b>	<b>4,820</b>	<b>(541)</b>	<b>(1,350)</b>	<b>5,050</b>	<b>(3,850)</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>(7,596)</b>	<b>733</b>	<b>4,820</b>	<b>(541)</b>	<b>(1,350)</b>	<b>5,050</b>	<b>(3,850)</b>
<b>Beginning Fund Balance</b>	<b>44,864</b>	<b>37,268</b>	<b>38,001</b>	<b>42,821</b>	<b>41,321</b>	<b>42,280</b>	<b>47,330</b>
<b>Ending Fund Balance</b>	<b>37,268</b>	<b>38,001</b>	<b>42,821</b>	<b>42,280</b>	<b>39,971</b>	<b>47,330</b>	<b>43,480</b>

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>177,177</b>	<b>140,650</b>	<b>119,862</b>	<b>104,159</b>	<b>114,875</b>	<b>115,456</b>	<b>134,482</b>
<b>Expenditures</b>							
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	-	-	-	-
<b>Total Operating Expenditures</b>	<b>33,881</b>	<b>41,672</b>	<b>85,185</b>	<b>49,080</b>	<b>37,500</b>	<b>36,125</b>	<b>37,500</b>
<b>Net Operating Surplus/Deficit</b>	<b>143,296</b>	<b>98,978</b>	<b>34,677</b>	<b>55,079</b>	<b>77,375</b>	<b>79,331</b>	<b>96,982</b>
<b>Transfers From or (To) Other Funds</b>							
<b>From MTC TDA (25)</b>							
3299 General Fund	-	-	5,021	-	-	-	-
4700 4799 General Fund	(95,000)	(115,109)	(95,000)	(95,000)	(95,000)	(91,554)	(95,000)
<b>Net All Transfers</b>	<b>(95,000)</b>	<b>(115,109)</b>	<b>(89,979)</b>	<b>(95,000)</b>	<b>(95,000)</b>	<b>(91,554)</b>	<b>(95,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>48,296</b>	<b>(16,131)</b>	<b>(55,302)</b>	<b>(39,921)</b>	<b>(17,625)</b>	<b>(12,223)</b>	<b>1,982</b>
<b>Beginning Fund Balance</b>	<b>75,281</b>	<b>123,577</b>	<b>107,446</b>	<b>52,144</b>	<b>33,528</b>	<b>12,223</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>123,577</b>	<b>107,446</b>	<b>52,144</b>	<b>12,223</b>	<b>15,903</b>	<b>0</b>	<b>1,982</b>

**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
<b>Revenues</b>							
3274 Road Mntc Rehab				-	-	29,873	86,982
<b>Total Operating Revenues</b>	-	-	-	-	-	<b>29,873</b>	<b>86,982</b>
<b>Expenditures</b>						-	
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	<b>86,982</b>
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	-	<b>29,873</b>	-
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers						-	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	<b>29,873</b>	-
<b>Beginning Fund Balance</b>	-	-		-	-	-	<b>29,873</b>
<b>Ending Fund Balance</b>	-	-	-	-	-	<b>29,873</b>	<b>29,873</b>

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>187,664</b>	<b>159,475</b>	<b>205,204</b>	<b>638,523</b>	<b>3,379,879</b>	<b>4,175,428</b>	<b>779,161</b>
<b>Expenditures</b>							
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
<b>Total Operating Expenditures</b>	<b>183,227</b>	<b>170,365</b>	<b>207,536</b>	<b>659,974</b>	<b>3,493,379</b>	<b>4,277,073</b>	<b>828,161</b>
<b>Net Operating Surplus/Deficit</b>	<b>4,437</b>	<b>(10,890)</b>	<b>(2,332)</b>	<b>(21,451)</b>	<b>(113,500)</b>	<b>(101,645)</b>	<b>(49,000)</b>
<b>Transfers From or (To) Other Funds</b>							
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)	-	-	-	-
<b>Net All Transfers</b>	<b>(4,437)</b>	<b>10,890</b>	<b>2,331</b>	<b>21,507</b>	<b>113,500</b>	<b>101,645</b>	<b>49,000</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>56</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56</b>	<b>-</b>	<b>56</b>	<b>56</b>

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>17,984</b>	<b>17,849</b>	<b>17,806</b>	<b>17,836</b>	<b>18,589</b>	<b>18,589</b>	<b>18,589</b>
<b>Expenditures</b>							
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
<b>Total Operating Expenditures</b>	<b>1,713</b>	<b>1,275</b>	<b>1,275</b>	<b>1,275</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b>Net Operating Surplus/Deficit</b>	<b>16,271</b>	<b>16,574</b>	<b>16,531</b>	<b>16,561</b>	<b>17,039</b>	<b>17,039</b>	<b>17,039</b>
<b>Transfers From or (To) Other Funds</b>							
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)
<b>Net All Transfers</b>	<b>(8,985)</b>	<b>(7,520)</b>	<b>(7,520)</b>	<b>(7,100)</b>	<b>(7,500)</b>	<b>(7,500)</b>	<b>(7,030)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>7,286</b>	<b>9,054</b>	<b>9,011</b>	<b>9,461</b>	<b>9,539</b>	<b>9,539</b>	<b>10,009</b>
<b>Beginning Fund Balance</b>	<b>5,117</b>	<b>12,403</b>	<b>21,457</b>	<b>30,468</b>	<b>40,407</b>	<b>39,929</b>	<b>49,468</b>
<b>Ending Fund Balance</b>	<b>12,403</b>	<b>21,457</b>	<b>30,468</b>	<b>39,929</b>	<b>49,946</b>	<b>49,468</b>	<b>59,477</b>



**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
<b>Revenues</b>							
Total Operating Revenues	-		5,000	-	-	-	-
<b>Expenditures</b>							
Total Operating Expenditures	-		-	-	-		
<b>Net Operating Surplus/Deficit</b>	-	-	5,000	-	-	-	-
<b>Other Non Operating Sources Or (Uses)</b>							
<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)
<b>Total Other Non Operating Activities</b>	<b>(342,643)</b>	<b>(342,643)</b>	<b>(477,011)</b>	<b>(460,102)</b>	<b>(373,902)</b>	<b>(373,902)</b>	<b>(373,902)</b>
<b>Transfers From or (To) Other Funds</b>							
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	-	-	-
<b>Net All Transfers</b>	<b>342,643</b>	<b>342,643</b>	<b>472,011</b>	<b>460,102</b>	<b>373,902</b>	<b>373,902</b>	<b>373,902</b>
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	-

**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
<b>Revenues</b>							
3399 Assessments	1,000	1,006	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	-	5	2	6	-	-	-
<b>Total Operating Revenues</b>	<b>1,000</b>	<b>1,011</b>	<b>1,002</b>	<b>1,006</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Expenditures</b>							
4167 4402 Contract Services	425	515	2,465	671	1,203	1,203	1,203
4167 4431 Fees	-	-	-	-	50	50	50
<b>Total Operating Expenditures</b>	<b>425</b>	<b>515</b>	<b>2,465</b>	<b>671</b>	<b>1,253</b>	<b>1,253</b>	<b>1,253</b>
<b>Net Operating Surplus/Deficit</b>	<b>575</b>	<b>496</b>	<b>(1,463)</b>	<b>335</b>	<b>(253)</b>	<b>(253)</b>	<b>(253)</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers		-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>575</b>	<b>496</b>	<b>(1,463)</b>	<b>335</b>	<b>(253)</b>	<b>(253)</b>	<b>(253)</b>
<b>Beginning Fund Balance</b>	<b>932</b>	<b>1,507</b>	<b>2,003</b>	<b>540</b>	<b>287</b>	<b>875</b>	<b>622</b>
<b>Ending Fund Balance</b>	<b>1,507</b>	<b>2,003</b>	<b>540</b>	<b>875</b>	<b>34</b>	<b>622</b>	<b>369</b>

**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
<b>Revenues</b>							
3399 Assessments	1,560	1,523	1,488	1,585	1,550	1,550	1,550
3251 Other Revenues	-	7	11	24	-	-	-
<b>Total Operating Revenues</b>	<b>1,560</b>	<b>1,530</b>	<b>1,499</b>	<b>1,609</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b>Expenditures</b>							
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
<b>Total Operating Expenditures</b>	<b>730</b>	<b>754</b>	<b>870</b>	<b>1,026</b>	<b>2,856</b>	<b>2,856</b>	<b>2,856</b>
<b>Net Operating Surplus/Deficit</b>	<b>830</b>	<b>776</b>	<b>629</b>	<b>583</b>	<b>(1,306)</b>	<b>(1,306)</b>	<b>(1,306)</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>830</b>	<b>776</b>	<b>629</b>	<b>583</b>	<b>(1,306)</b>	<b>(1,306)</b>	<b>(1,306)</b>
<b>Beginning Fund Balance</b>	<b>1,271</b>	<b>2,101</b>	<b>2,877</b>	<b>3,506</b>	<b>1,306</b>	<b>4,089</b>	<b>2,783</b>
<b>Ending Fund Balance</b>	<b>2,101</b>	<b>2,877</b>	<b>3,506</b>	<b>4,089</b>	<b>-</b>	<b>2,783</b>	<b>1,477</b>

**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
<b>Revenues</b>							
Total Operating Revenues	41,175	2,450	-	-	-	-	-
<b>Expenditures</b>							
Total Operating Expenditures	42,300	2,450	-	-	-	-	-
Net Operating Surplus/Deficit	(1,125)	-	-	-	-	-	-
<b>Transfers From or (To) Other Funds</b>							
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
<b>Revenues</b>							
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)	-	-	-
<b>Total Operating Revenues</b>	<b>61,108</b>	<b>85,301</b>	<b>107,915</b>	<b>15,471</b>	<b>1,500</b>	<b>1,500</b>	<b>-</b>
<b>Expenditures</b>							
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	-
<b>Total Operating Expenditures</b>	<b>26,821</b>	<b>138,807</b>	<b>40,377</b>	<b>41,512</b>	<b>55,026</b>	<b>55,026</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>34,287</b>	<b>(53,506)</b>	<b>67,538</b>	<b>(26,041)</b>	<b>(53,526)</b>	<b>(53,526)</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 CDBG Revolving State		-	-	(362,494)	-	-	-
4700 4799 General Fund	(106,390)	(20,143)	(2,350)	-	-	-	-
<b>Net All Transfers</b>	<b>(106,390)</b>	<b>(20,143)</b>	<b>(2,350)</b>	<b>(362,494)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(72,103)</b>	<b>(73,649)</b>	<b>65,188</b>	<b>(388,535)</b>	<b>(53,526)</b>	<b>(53,526)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>368,713</b>	<b>917,834</b>	<b>844,185</b>	<b>909,373</b>	<b>588,624</b>	<b>447,965</b>	<b>394,439</b>
<b>Prior Period Adjustment</b>	<b>621,224</b>			<b>(72,873)</b>			
<b>Ending Fund Balance Available</b>	<b>917,834</b>	<b>844,185</b>	<b>909,373</b>	<b>447,965</b>	<b>535,098</b>	<b>394,439</b>	<b>394,439</b>

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

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>100,412</b>	<b>129,375</b>	<b>137,996</b>	<b>148,206</b>	<b>108,440</b>	<b>108,440</b>	<b>108,440</b>
<b>Expenditures</b>							
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
<b>Total Operating Expenditures</b>	<b>21,219</b>	<b>21,210</b>	<b>16,166</b>	<b>12,637</b>	<b>29,940</b>	<b>29,940</b>	<b>29,940</b>
<b>Net Operating Surplus/Deficit</b>	<b>79,193</b>	<b>108,165</b>	<b>121,830</b>	<b>135,569</b>	<b>78,500</b>	<b>78,500</b>	<b>78,500</b>
<b>Transfers From or (To) Other Funds</b>							
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)	-
<b>Net All Transfers</b>	<b>(130,809)</b>	<b>(85,268)</b>	<b>(72,944)</b>	<b>(128,828)</b>	<b>(78,828)</b>	<b>(115,069)</b>	<b>(78,828)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(51,616)</b>	<b>22,897</b>	<b>48,886</b>	<b>6,741</b>	<b>(328)</b>	<b>(36,569)</b>	<b>(328)</b>
<b>Beginning Fund Balance</b>	<b>77,572</b>	<b>25,956</b>	<b>48,853</b>	<b>97,739</b>	<b>47,411</b>	<b>104,480</b>	<b>67,911</b>
<b>Ending Fund Balance</b>	<b>25,956</b>	<b>48,853</b>	<b>97,739</b>	<b>104,480</b>	<b>47,083</b>	<b>67,911</b>	<b>67,583</b>

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	-	-	-	<b>445</b>	<b>624,636</b>	<b>301,861</b>	<b>301,000</b>
<b>Expenditures</b>							
4402 Contract Services		-	-	270	600,000	300,000	300,000
<b>Total Operating Expenditures</b>	-	-	-	<b>270</b>	<b>600,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Net Operating Surplus/Deficit</b>	-	-	-	<b>175</b>	<b>24,636</b>	<b>1,861</b>	<b>1,000</b>
<b>Transfers From or (To) Other Funds</b>							
3299 CDBG Repayment Loans	-	-	-	362,494	-	-	-
4700 4799 General Fund (01)				-	-	-	-
<b>Net All Transfers</b>	-	-	-	<b>362,494</b>	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	<b>362,669</b>	<b>24,636</b>	<b>1,861</b>	<b>1,000</b>
<b>Beginning Fund Balance</b>	-	-	-	-	<b>224,980</b>	<b>362,669</b>	<b>364,530</b>
<b>Ending Fund Balance</b>	-	-	-	<b>362,669</b>	<b>249,616</b>	<b>364,530</b>	<b>365,530</b>



**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>-</b>	<b>7,749</b>	<b>17,699</b>	<b>110,720</b>	<b>23,480</b>	<b>23,480</b>	<b>35,189</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>-</b>	<b>7,749</b>	<b>17,699</b>	<b>110,720</b>	<b>23,480</b>	<b>23,480</b>	<b>35,189</b>
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>-</b>	<b>7,749</b>	<b>17,699</b>	<b>110,720</b>	<b>23,480</b>	<b>23,480</b>	<b>35,189</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>7,749</b>	<b>25,448</b>	<b>131,899</b>	<b>136,168</b>	<b>159,648</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>7,749</b>	<b>25,448</b>	<b>136,168</b>	<b>155,379</b>	<b>159,648</b>	<b>194,837</b>

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	-	<b>6,528</b>	<b>14,922</b>	<b>244,747</b>	<b>19,686</b>	<b>19,686</b>	<b>69,615</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	
<b>Net Operating Surplus/Deficit</b>	-	<b>6,528</b>	<b>14,922</b>	<b>244,747</b>	<b>19,686</b>	<b>19,686</b>	<b>69,615</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 Equipment Fund (15)	-	-	-	-	-	-	-
<b>Net All Transfers</b>	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	<b>6,528</b>	<b>14,922</b>	<b>244,747</b>	<b>19,686</b>	<b>19,686</b>	<b>69,615</b>
<b>Beginning Fund Balance</b>	-	-	6,528	21,450	261,804	266,197	285,883
<b>Ending Fund Balance</b>	-	<b>6,528</b>	<b>21,450</b>	<b>266,197</b>	<b>281,490</b>	<b>285,883</b>	<b>355,498</b>

**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
<b>Revenues</b>							
3269 Police Impact Fees		1,731	3,933	76,087	5,252	5,252	47,903
3251 Interest		4	20	441	30	30	30
<b>Total Operating Revenues</b>	-	<b>1,735</b>	<b>3,953</b>	<b>76,528</b>	<b>5,282</b>	<b>5,282</b>	<b>47,933</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	<b>1,735</b>	<b>3,953</b>	<b>76,528</b>	<b>5,282</b>	<b>5,282</b>	<b>47,933</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	<b>1,735</b>	<b>3,953</b>	<b>76,528</b>	<b>5,282</b>	<b>5,282</b>	<b>47,933</b>
<b>Beginning Fund Balance</b>	-	-	<b>1,735</b>	<b>5,688</b>	<b>80,974</b>	<b>82,216</b>	<b>87,498</b>
<b>Ending Fund Balance</b>	-	<b>1,735</b>	<b>5,688</b>	<b>82,216</b>	<b>86,256</b>	<b>87,498</b>	<b>135,431</b>

**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
<b>Revenues</b>							
3261 Parking In Lieu Fee	5,579	-	10,251	2,050	-		-
3251 Interest	187	221	375	594	150	150	150
<b>Total Operating Revenues</b>	<b>5,766</b>	<b>221</b>	<b>10,626</b>	<b>2,644</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>5,766</b>	<b>221</b>	<b>10,626</b>	<b>2,644</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>5,766</b>	<b>221</b>	<b>10,626</b>	<b>2,644</b>	<b>150</b>	<b>150</b>	<b>150</b>
<b>Beginning Fund Balance</b>	<b>90,501</b>	<b>96,267</b>	<b>96,488</b>	<b>107,114</b>	<b>109,314</b>	<b>109,758</b>	<b>109,908</b>
<b>Ending Fund Balance</b>	<b>96,267</b>	<b>96,488</b>	<b>107,114</b>	<b>109,758</b>	<b>109,464</b>	<b>109,908</b>	<b>110,058</b>

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	-	<b>28,448</b>	<b>68,509</b>	<b>329,635</b>	<b>94,537</b>	<b>94,537</b>	<b>98,538</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	<b>28,448</b>	<b>68,509</b>	<b>329,635</b>	<b>94,537</b>	<b>94,537</b>	<b>98,538</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	<b>28,448</b>	<b>68,509</b>	<b>329,635</b>	<b>94,537</b>	<b>94,537</b>	<b>98,538</b>
<b>Beginning Fund Balance</b>	-	-	28,448	96,957	437,714	426,592	521,129
<b>Ending Fund Balance</b>	-	<b>28,448</b>	<b>96,957</b>	<b>426,592</b>	<b>532,251</b>	<b>521,129</b>	<b>619,667</b>

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

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>9,010</b>	<b>131,913</b>	<b>48,877</b>	<b>303,311</b>	<b>41,293</b>	<b>41,293</b>	<b>85,797</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	<b>9,010</b>	<b>131,913</b>	<b>48,877</b>	<b>303,311</b>	<b>41,293</b>	<b>41,293</b>	<b>85,797</b>
<b>Transfers From or (To) Other Funds</b>							
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)	
<b>Net All Transfers</b>	<b>(156,728)</b>	<b>(130,508)</b>	<b>(42,477)</b>	<b>(70,000)</b>	<b>(250,000)</b>	<b>(154,345)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(147,718)</b>	<b>1,405</b>	<b>6,400</b>	<b>233,311</b>	<b>(208,707)</b>	<b>(113,052)</b>	<b>85,797</b>
<b>Beginning Fund Balance</b>	<b>152,925</b>	<b>5,207</b>	<b>6,612</b>	<b>13,012</b>	<b>241,698</b>	<b>246,323</b>	<b>133,271</b>
<b>Ending Fund Balance</b>	<b>5,207</b>	<b>6,612</b>	<b>13,012</b>	<b>246,323</b>	<b>32,991</b>	<b>133,271</b>	<b>219,068</b>

**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
<b>Revenues</b>							
3251 Interest	803	1,158	11,250	3,765	200	25,250	200
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
<b>Total Operating Revenues</b>	<b>345,353</b>	<b>92,578</b>	<b>173,164</b>	<b>633,397</b>	<b>29,487</b>	<b>123,844</b>	<b>51,151</b>
<b>Expenditures</b>							
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 Acc	-	-	717,261	-	-	-	-
<b>Total Operating Expenditures</b>	<b>26,250</b>	<b>15,000</b>	<b>737,261</b>	<b>506,719</b>	<b>-</b>	<b>345,500</b>	<b>250,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>319,103</b>	<b>77,578</b>	<b>(564,097)</b>	<b>126,678</b>	<b>29,487</b>	<b>(221,656)</b>	<b>(198,849)</b>
<b>Transfers From or (To) Other Funds</b>							
4700 General Fund			(100,000)	(45,000)	(75,000)	(75,000)	-
3299 General Fund	-	-	220,000	-	-	50,000	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>120,000</b>	<b>(45,000)</b>	<b>(75,000)</b>	<b>(25,000)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>319,103</b>	<b>77,578</b>	<b>(444,097)</b>	<b>81,678</b>	<b>(45,513)</b>	<b>(246,656)</b>	<b>(198,849)</b>
<b>Beginning Fund Balance</b>	<b>93,474</b>	<b>424,577</b>	<b>502,155</b>	<b>1,071,558</b>	<b>1,139,912</b>	<b>1,029,237</b>	<b>782,581</b>
<b>Prior Period Adjustment</b>	<b>12,000</b>		<b>1,013,500</b>	<b>(123,999)</b>			
<b>Ending Fund Balance</b>	<b>424,577</b>	<b>502,155</b>	<b>1,071,558</b>	<b>1,029,237</b>	<b>1,094,399</b>	<b>782,581</b>	<b>583,732</b>



**Abandoned Vehicle (79)**

**Sources and Uses Summary**

	<b>Actual FY 13-14</b>	<b>Actual FY 14-15</b>	<b>Actual FY 15-16</b>	<b>Actual FY 16-17</b>	<b>Adopted Budget FY 17-18</b>	<b>Revised Budget FY 17-18</b>	<b>Proposed Budget FY 18-19</b>
<b>Revenues</b>							
3790 Abandoned Vehicle Fees	7,067	5,766	12,228	-	-	-	-
3251 Interest	49	60	118	160	50	50	50
<b>Total Operating Revenues</b>	<b>7,116</b>	<b>5,826</b>	<b>12,346</b>	<b>160</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>7,116</b>	<b>5,826</b>	<b>12,346</b>	<b>160</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
<b>Net All Transfers</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>	<b>(4,600)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>2,516</b>	<b>1,226</b>	<b>7,746</b>	<b>(4,440)</b>	<b>(4,550)</b>	<b>(4,550)</b>	<b>(4,550)</b>
<b>Beginning Fund Balance</b>	<b>22,478</b>	<b>24,994</b>	<b>26,220</b>	<b>33,966</b>	<b>37,416</b>	<b>29,526</b>	<b>24,976</b>
<b>Ending Fund Balance</b>	<b>24,994</b>	<b>26,220</b>	<b>33,966</b>	<b>29,526</b>	<b>32,866</b>	<b>24,976</b>	<b>20,426</b>

**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
<b>Revenues</b>								
3251 Interest	2	-	3	3	5	-	-	-
<b>Total Operating Revenues</b>	<b>2</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>								
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>2</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>								
Net All Transfers	-	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>2</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>949</b>	<b>951</b>	<b>951</b>	<b>954</b>	<b>957</b>	<b>957</b>	<b>962</b>	<b>962</b>
<b>Ending Fund Balance</b>	<b>951</b>	<b>951</b>	<b>954</b>	<b>957</b>	<b>962</b>	<b>957</b>	<b>962</b>	<b>962</b>

**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
<b>Revenues</b>							
3291 Donations	9,428	7,826	5,485	13,736	12,000	8,000	12,000
<b>Total Operating Revenues</b>	<b>9,428</b>	<b>7,826</b>	<b>5,485</b>	<b>13,736</b>	<b>12,000</b>	<b>8,000</b>	<b>12,000</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>9,428</b>	<b>7,826</b>	<b>5,485</b>	<b>13,736</b>	<b>12,000</b>	<b>8,000</b>	<b>12,000</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	(8,000)	(6,100)	(6,000)	(6,000)	(12,000)	(12,000)	(12,000)
<b>Net All Transfers</b>	<b>(8,000)</b>	<b>(6,100)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>1,428</b>	<b>1,726</b>	<b>(515)</b>	<b>7,736</b>	<b>-</b>	<b>(4,000)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>150</b>	<b>1,578</b>	<b>3,304</b>	<b>2,789</b>	<b>6,469</b>	<b>10,525</b>	<b>6,525</b>
<b>Ending Fund Balance</b>	<b>1,578</b>	<b>3,304</b>	<b>2,789</b>	<b>10,525</b>	<b>6,469</b>	<b>6,525</b>	<b>6,525</b>

**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
<b>Revenues</b>							
3291 Donations	-	-	-	251	-	-	-
3251 Interest	23	27	42	66	-	-	50
<b>Total Operating Revenues</b>	<b>23</b>	<b>27</b>	<b>42</b>	<b>317</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>23</b>	<b>27</b>	<b>42</b>	<b>317</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>23</b>	<b>27</b>	<b>42</b>	<b>317</b>	<b>-</b>	<b>-</b>	<b>50</b>
<b>Beginning Fund Balance</b>	<b>11,851</b>	<b>11,874</b>	<b>11,901</b>	<b>11,943</b>	<b>12,218</b>	<b>12,260</b>	<b>12,260</b>
<b>Ending Fund Balance</b>	<b>11,874</b>	<b>11,901</b>	<b>11,943</b>	<b>12,260</b>	<b>12,218</b>	<b>12,260</b>	<b>12,310</b>

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

**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
<b>Revenues</b>							
<sup>3251</sup> Interest	6	7	11	17	-		-
<b>Total Operating Revenues</b>	<b>18</b>	<b>167</b>	<b>11</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>18</b>	<b>167</b>	<b>11</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>18</b>	<b>167</b>	<b>11</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>2,949</b>	<b>2,967</b>	<b>3,134</b>	<b>3,145</b>	<b>3,145</b>	<b>3,162</b>	<b>3,162</b>
<b>Ending Fund Balance</b>	<b>2,967</b>	<b>3,134</b>	<b>3,145</b>	<b>3,162</b>	<b>3,145</b>	<b>3,162</b>	<b>3,162</b>

**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
<b>Revenues</b>							
<sup>3251</sup> Interest	391	1,955	4,736	312	1,500	1,500	1,500
<b>Total Operating Revenues</b>	<b>391</b>	<b>1,955</b>	<b>4,736</b>	<b>312</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Expenditures</b>							
<sup>4422</sup> Side Fund Unfunded	-	-	-	1,800,000	-	1,000,000	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,800,000</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>391</b>	<b>1,955</b>	<b>4,736</b>	<b>(1,799,688)</b>	<b>1,500</b>	<b>(998,500)</b>	<b>1,500</b>
<b>Transfers From or (To) Other Funds</b>							
<sup>3299</sup> General Fund	100,000	650,000	500,000	500,000	500,000	1,000,000	170,000
<b>Net All Transfers</b>	<b>100,000</b>	<b>650,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>170,000</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>100,391</b>	<b>651,955</b>	<b>504,736</b>	<b>(1,299,688)</b>	<b>501,500</b>	<b>1,500</b>	<b>171,500</b>
<b>Beginning Fund Balance</b>	<b>100,195</b>	<b>200,586</b>	<b>852,541</b>	<b>1,357,277</b>	<b>62,277</b>	<b>57,589</b>	<b>59,089</b>
<b>Ending Fund Balance</b>	<b>200,586</b>	<b>852,541</b>	<b>1,357,277</b>	<b>57,589</b>	<b>563,777</b>	<b>59,089</b>	<b>230,589</b>

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



**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
<b>Revenues</b>							
<sup>3251</sup> Interest	20	21	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>20</b>	<b>21</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>	5,059	-	30,464	-	-	-	-
<b>Total Operating Expenditures</b>	<b>5,059</b>	<b>-</b>	<b>30,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>(5,039)</b>	<b>21</b>	<b>(30,464)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
<sup>3299</sup> From General Fund (01)	-	-	21,514	-	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>21,514</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(5,039)</b>	<b>21</b>	<b>(8,950)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>13,968</b>	<b>8,929</b>	<b>8,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>8,929</b>	<b>8,950</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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<b>Equipment Replacement Fund</b>
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**Equipment Replacement**

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

City staff is recommending the replacement of computers, annual software subscriptions, and setting aside \$100,000 for future replacement of the finance accounting software. Staff is also recommending the replacement of radios at the police station. City staff is also recommending shared costs between the General Fund, Water Operations Fund and Wastewater Operations fund for the replacement of a vacuum trailer, changeable signs, forklift and the purchase of a skidsteer planer. The General Fund will transfer \$24,000 for Rims Software, \$100,000 for future replacement of the finance accounting software, \$7,000 for changeable signs, and \$30,000 for a mower and \$6,000 for icompass software. This fund will have a fund balance of \$798,036 at the end of fiscal year 2018-19 for unanticipated expenditures and reserves.

## 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
<b>Operating Revenues</b>							
Charges for Services							
<sup>3301</sup> Equipment Replacement	-	-	3,456	7,701	6,000	6,000	1,000
<sup>3302</sup> Equipment Mntc & Operations	341,642	346,123	371,992	374,696	394,967	394,967	375,565
<sup>3303</sup> Computer System	93,756	94,485	101,818	102,072	124,727	124,727	118,600
<sup>3289</sup> Other Revenues	27,226	795	6,963	33,403	-	-	-
<sup>3291</sup> Donations	-	-	75,523	-	-	-	-
<b>Total Operating Revenues</b>	<b>462,624</b>	<b>441,403</b>	<b>559,752</b>	<b>517,872</b>	<b>525,694</b>	<b>525,694</b>	<b>495,165</b>
<b>Operating Expenses</b>							
<b>Equipment Mntc &amp; Replacement</b>							
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
<b>Total Equipment</b>	<b>226,991</b>	<b>223,939</b>	<b>259,314</b>	<b>291,683</b>	<b>276,750</b>	<b>289,325</b>	<b>290,575</b>
<b>Computer System Mntc &amp; Replacement</b>							
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
<b>Total Computer System</b>	<b>125,599</b>	<b>155,258</b>	<b>145,197</b>	<b>128,095</b>	<b>168,200</b>	<b>164,200</b>	<b>156,590</b>
<b>Total Operating Expenditures</b>	<b>352,590</b>	<b>379,197</b>	<b>404,511</b>	<b>419,778</b>	<b>444,950</b>	<b>453,525</b>	<b>447,165</b>
<b>Net Operating Surplus/Deficit</b>	<b>110,034</b>	<b>62,206</b>	<b>155,241</b>	<b>98,094</b>	<b>80,744</b>	<b>72,169</b>	<b>48,000</b>
<b>Other Non Operating Sources Or (Uses)</b>							
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)
<b>Total Other Non Operating Activities</b>	<b>(306,337)</b>	<b>(361,430)</b>	<b>(412,484)</b>	<b>(284,271)</b>	<b>(362,540)</b>	<b>(348,842)</b>	<b>(405,045)</b>
<b>Transfers From or (To) Other Funds</b>							
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
<b>Net All Transfers</b>	<b>442,228</b>	<b>309,704</b>	<b>294,937</b>	<b>310,130</b>	<b>364,866</b>	<b>401,984</b>	<b>441,640</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>245,924</b>	<b>10,480</b>	<b>37,694</b>	<b>123,953</b>	<b>83,070</b>	<b>125,311</b>	<b>84,595</b>
<b>Beginning Working Capital</b>	<b>170,079</b>	<b>416,003</b>	<b>426,482</b>	<b>464,177</b>	<b>509,178</b>	<b>588,130</b>	<b>713,441</b>
<b>Ending Working Capital</b>	<b>416,003</b>	<b>426,482</b>	<b>464,177</b>	<b>588,130</b>	<b>592,248</b>	<b>713,441</b>	<b>798,036</b>

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
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Department: Finance Department

Program: Equipment Maintenance & Replacement

Account Code: 15-4970

<b>SERVICES &amp; SUPPLIES</b>								
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	-
<b>SUBTOTAL</b>		<b>95,601</b>	<b>182,712</b>	<b>314,387</b>	<b>222,669</b>	<b>219,535</b>	<b>212,837</b>	<b>289,065</b>
<b>OTHER</b>								
4505	DEPRECIATION	150,764	153,528	170,500	186,575	175,000	186,575	186,575
<b>SUBTOTAL</b>		<b>150,764</b>	<b>153,528</b>	<b>170,500</b>	<b>186,575</b>	<b>175,000</b>	<b>186,575</b>	<b>186,575</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>246,365</b>	<b>336,240</b>	<b>484,887</b>	<b>409,244</b>	<b>394,535</b>	<b>399,412</b>	<b>475,640</b>

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

<b>SERVICES &amp; SUPPLIES</b>								
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
<b>SUBTOTAL</b>		<b>200,020</b>	<b>175,456</b>	<b>173,131</b>	<b>170,451</b>	<b>243,680</b>	<b>243,680</b>	<b>271,570</b>
<b>OTHER</b>								
4505	DEPRECIATION	42,965	47,223	28,994	32,526	38,000	34,000	34,000
<b>SUBTOTAL</b>		<b>42,965</b>	<b>47,223</b>	<b>28,994</b>	<b>32,526</b>	<b>38,000</b>	<b>34,000</b>	<b>34,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>242,985</b>	<b>222,679</b>	<b>202,125</b>	<b>202,977</b>	<b>281,680</b>	<b>277,680</b>	<b>305,570</b>

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

<b>OTHER</b>								
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	-	-	-	-	-
<b>SUBTOTAL</b>		<b>200,410</b>	<b>181,956</b>	<b>134,766</b>	<b>100,513</b>	<b>131,275</b>	<b>125,275</b>	<b>71,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>200,410</b>	<b>181,956</b>	<b>134,766</b>	<b>100,513</b>	<b>131,275</b>	<b>125,275</b>	<b>71,000</b>

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## Capital Improvement Program

In general, the Capital Improvement Program (CIP) Budget provides funding for infrastructure construction and rehabilitation, while the operating budget, enterprise funds and other special funds provide funding for routine infrastructure maintenance. The CIP Budget functions as an extension of the City's long-term capital plan.

The CIP plan is a five year forecast that is updated annually. This comprehensive plan identifies new construction and rehabilitation projects, along with major infrastructure maintenance programs essential for managing Calistoga's growth and development.

Although the CIP spans five years, funds for only the first year are appropriated within the FY 2018-19 Budget. The plan provides cost estimates for each project and identifies funding sources with consideration given to ongoing City, County, State and Federal resources. The remaining four years of the plan serve as a guide for future capital investments.

The City places a high priority on infrastructure construction, rehabilitation and maintenance efforts to ensure its streets, landscaping and facilities are built maintained and rehabilitated according to best practices and promote environmental sustainability.

CIP infrastructure projects include street maintenance, storm drainage, facility improvements, recreational facilities, water and sewer improvements, pipelines, surveys, tank design and replacement, ADA curb ramp compliance and restoration of ponds. These significant non-routine capital expenditures are accounted for as capital projects.

In contrast, routine capital purchases of new vehicles, computer hardware and other equipment are largely accounted for in either the general fund or the special fund known as the Equipment Replacement Fund. These assets are capitalized when the initial individual cost is \$5,000 or more with an estimated useful life greater than three years.

In FY 2018-19 capital expenditures total \$9,857,552 of significant non-routine capital infrastructure improvements which are displayed under Major Capital Projects and \$480,775 in Equipment and Information Technology Projects in the following tables. Due to multi-year construction periods of CIP projects, capital expenditures tend to span several years. These continuing projects are reevaluated annually during the fiscal year-end review process.

<b>Capital Improvement Program</b>
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**CIP PROJECTS**

The FY 2018-19 CIP Budget funds 28 projects. CIP projects are funded from a variety of sources including federal, state, regional and local resources. The General Fund will provide \$2,388,018; Wastewater Capital Fund \$2,027,500; Water Capital Fund \$1,487,410; Measure A \$1,229,750; 2007 Bond Financing Proceeds \$85,000; Road Maintenance SB1 \$86,982; Metropolitan Transportation Commission \$779,161; Hazard Mitigation Grant \$1,724,731; and one-time Traffic Signal Impact Fees \$49,000 for a total of \$9,857,552.

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

The FY 2018-19 Equipment and Information Technology Budget funds 19 projects. These projects are funded from a variety of sources including internal City departments and the general fund. The General Fund will provide \$227,065; Water one-time impact fees \$50,865; Wastewater one-time impact fees \$65,865 and the Equipment Replacement Fund \$136,980 for a total of \$480,775.

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

Dept	Funding Source	Project Name	Account #	2018-19	2019-20	2020-21	2021-22	2022-23	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	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	200,000	-	-	-	-	200,000
PW	General Fund	Sidewalk Replacement	01-5530-4915	100,000	-	-	-	-	100,000
PW	General Fund	Comm Center & Sharpsteen Museum	01-5502-4915	30,000	-	-	-	-	30,000
PW	Measure A	Culvert Repair Grant Street	01-5520-4915	1,129,750	-	-	-	-	1,129,750
PW	Deutsch Proceeds	Tedeschi Field	01-NEW	30,000	-	-	-	-	30,000
PW	Deutsch Proceeds	Logvy Park Improvements	01-NEW	25,000	-	-	-	-	25,000
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	30,000	-	-	-	-	30,000
P&B	General Fund	Way Finding Signage	01-5544	20,000	-	-	-	-	20,000
PW	General Fund	Pioneer Cemetary	01-5200	20,000	-	-	-	-	20,000
PW	General Fund	Parklets	01-New	30,000	-	-	-	-	30,000
PW	General Fund	Oat Hill Mine	01-5565	45,000	-	-	-	-	45,000
PW	General Fund	Pioneer Park Pedestrian Bridge	01-5560-4915	30,000	-	-	-	-	30,000
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452	5,000	-	-	-	-	5,000
PW	Wastewater Connection Fees	Palisades Lift Station Coating	13-5514	650,000	-	-	-	-	650,000
PW	Wastewater Connection Fees	Sewer Main Replacement	13-5555	280,000	-	-	-	-	280,000

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

Dept	Funding Source	Project Name	Account #	2018-19	2019-20	2020-21	2021-22	2022-23	Total
PW	Wastewater Connection Fees	Inflow & Infiltration Improvements	13-5483-4915	100,000	-	-	-	-	100,000
PW	Wastewater Connection Fees	Geothermal Water Meters per CDO	13-5533-4915	200,000	75,000	-	-	-	275,000
PW	Wastewater Connection Fees	Riverside Ponds River Restoration	13-5540	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	150,000	150,000	-	-	-	300,000
PW	Wastewater Connection Fees	WWTP Upgrades for CDO Compliance	13-5534-4915	20,000	100,000	-	-	-	120,000
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	150,000	-	-	-	-	150,000
PW	Water Connection Fees	Feige Tank Design and Replacement	12-5419	502,410	-	-	-	-	502,410
PW	HazMit Grant	Feige Tank Design and Replacement	12-5419	1,507,231	-	-	-	-	1,507,231
PW	Water Connection Fees	Automatic Meter Read Program	12-5476	50,000	-	-	-	-	50,000
PW	Measure A	Bypass Structure	12-5426-4915	100,000	2,250,000	-	-	-	2,350,000
PW	Water Connection Fees	Replace Water Mains	12-5490-4915	620,000	-	-	-	-	620,000
PW	Water Connection Fees	Water Valve Replacement	12-5513-4915	60,000	-	-	-	-	60,000
PW	Water Connection Fees	Cross-Connection Survey	12-5528-4905	30,000	45,000	26,000	-	-	101,000
PW	Water Connection Fees	THM Removal	12-5551	100,000	750,000	1,300,000	-	-	2,150,000
PW	Water Connection Fees	Conn Creek Bridge Meter	12-New	25,000	-	-	-	-	25,000

Major Capital Projects Summary of Proposed Projects Fiscal Years 2018-19 through 2022-23										
Dept	Funding Source	Project Name	Account #	2018-19	2019-20	2020-21	2021-22	2022-23	Total	
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	154,433	-	-	-	-	154,433	
PW	MTC Grant	Lincoln/Brannan St Crosswalks	25-5536-4915	64,825	-	-	-	-	64,825	
PW	MTC Grant	Foothill/Petrified Forest Traffic Signal	25-5537-4915	51,000	-	-	-	-	51,000	
PW	Traffic Impact Fee	Foothill/Petrified Forest Traffic Signal	25-5537-4915	49,000	-	-	-	-	49,000	
PW	MTC Grant	Bicycle Education Activity	25-4994-4905	8,903	-	-	-	-	8,903	
PW	MTC Grant	Berry Street Bridge Replacement	25-5518-4905	500,000	-	-	-	-	500,000	
			TOTAL	9,857,552	6,220,000	2,376,000	1,695,000	-	20,148,552	

Major Capital Projects Summary of Proposed Projects Fiscal Years 2018-19 through 2022-23							
FUNDING SOURCE	FUND #	2018-19	2019-20	2020-21	2021-22	2022-23	Total
General Fund	01	2,388,018	-	-	-	-	2,388,018
Wastewater	13	2,027,500	1,275,000	250,000	423,750	-	3,976,250
Water	12	1,487,410	1,845,000	1,376,000	-	-	4,708,410
Measure A	12	1,229,750	2,250,000	-	-	-	3,479,750
Road Maintenance SB 1	22	86,982	-	-	-	-	86,982
Deutsch Proceeds	01	85,000	-	-	-	-	85,000
MTC Grant	25	779,161	-	-	-	-	779,161
HazMit Grant	12	1,724,731	850,000	750,000	1,271,250	-	4,595,981
Traffic Impact Fee	90	49,000	-	-	-	-	49,000
<b>TOTAL</b>		<b>9,857,552</b>	<b>6,220,000</b>	<b>2,376,000</b>	<b>1,695,000</b>	<b>-</b>	<b>20,148,552</b>

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

**Summary of Proposed Projects**

**Fiscal Year 2018-19 through FY 2021-22**

Proj Type	Project Name	Funding Source	Proposed FY 18-19	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	Account #
Repl	RIMS Software	General Fund	24,000					24,000	15-4116-4402
Repl	Office 365 Cloud	Equipment Replacement Fund	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	15-4975-4823
Repl	Citizenserve Software Annual Subscription	Equipment Replacement Fund	16,500					16,500	15-4975-4823
Repl	Auto Cad Subscription for 3 years	Equipment Replacement Fund	1,080					1,080	15-4975-4823
New	GIS ARC Esri Computer	Equipment Replacement Fund	7,500					7,500	15-4975-4823
Repl	Computers	Equipment Replacement Fund	10,500					10,500	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	15-4975-4823
Repl	Backup Batteries	Equipment Replacement Fund	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	CPD Radio	Equipment Replacement Fund	90,000					90,000	15-4970-4821
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
New	Skidsteer Planer	General Fund	3,400					3,400	15-4970-4821
New	Skidsteer Planer	Water	2,200					2,200	02-4131-4821
New	Skidsteer Planer	Wastewater	2,200					2,200	03-4141-4821
New	Mower	General Fund	30,000					30,000	15-4970-4821
New	Spectrophotometer	Water	5,000					5,000	02-4132-4821
Repl	Forklift	General Fund	30,000					30,000	15-4970-4821
Repl	Forklift	Water	10,000					10,000	02-4132-4821
Repl	Forklift	Wastewater	10,000					10,000	03-4142-4821

**EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS**

Summary of Proposed Projects  
 Fiscal Year 2018-19 through FY 2021-22

Proj Type	Project Name	Funding Source	Proposed FY 18-19	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	TOTAL	Account #
Repl	Submersible Pumps	Wastewater	20,000					20,000	03-4142-4821
<b>TOTAL</b>			<b>480,775</b>	-	-	-	-	<b>480,775</b>	
	Equipment Replacement Fund		136,980	-	-	-	-	136,980	
	Water Connection Fees		50,865	-	-	-	-	50,865	
	Wastewater Connection Fees		65,865	-	-	-	-	65,865	
	General Fund		227,065	-	-	-	-	227,065	
	<b>TOTAL</b>		<b>480,775</b>	-	-	-	-	<b>480,775</b>	



## Debt Schedule

FY 2018-19

	Original Issue Amount	Balance 7/1/2018	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2019
<b>WATER FUND 2018 COP</b>						
Water Revenue Funds Issue Date: 05/08/2018 Principal Payments Due 10/1 2.00 to 5.00%/ 120% June 2037	\$ 3,230,000	\$ 3,230,000	\$ 240,000	\$ 96,475	\$ 336,475	\$ 2,990,000
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
<b>WATER FUND 2018 COP</b>						
Water Revenue Funds Issue Date: 05/08/2018 2.00 to 5.00%/ 120% June 2044	\$ 1,785,000	\$ 1,785,000	\$ 50,000	\$ 52,661	\$ 102,661	\$ 1,735,000
<b>TOTAL WATER DEBT</b>	<b>\$ 8,765,000</b>	<b>\$ 7,863,852</b>	<b>\$ 354,000</b>	<b>\$ 219,557</b>	<b>\$ 573,557</b>	<b>\$ 7,509,852</b>
<b>WWTP FUND 2018 COP</b>						
Waste Water Revenue Funds Issue Date: 05/08/2018 Principal payments Due 10/1 2.00 to 5.00%/120% June 2032	\$ 2,175,000	\$ 2,175,000	\$ 135,000	\$ 67,143	\$ 202,143	\$ 2,040,000
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
Waste Water Revenue Funds Issue Date: 05/08/2018 Principal payments Due 10/1 2.00 to 5.00%/120% June 2045	\$ 1,730,000	\$ 1,730,000	\$ 50,000	\$ 50,973	\$ 100,973	\$ 1,680,000
<b>TOTAL WWTP DEBT</b>	<b>\$ 9,514,999</b>	<b>\$ 5,901,501</b>	<b>\$ 496,682</b>	<b>\$ 118,116</b>	<b>\$ 614,798</b>	<b>\$ 5,404,819</b>
<b>GENERAL LONG TERM DEBT ACCOUNT GROUP</b>						
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
<b>TOTAL LONG TERM DEBT</b>	<b>\$ 3,870,413</b>	<b>\$ 3,216,853</b>	<b>\$ 298,737</b>	<b>\$ 75,165</b>	<b>\$ 373,902</b>	<b>\$ 2,918,116</b>
<b>GRAND TOTAL</b>	<b>\$ 22,150,413</b>	<b>\$ 16,982,206</b>	<b>\$ 1,149,419</b>	<b>\$ 412,838</b>	<b>\$ 1,562,257</b>	<b>\$ 15,832,787</b>

<b>Non-Represented Employees</b>
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<b>Salary Schedule FY 18-19</b>
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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
Code Enforcement Officer	25	\$63,756	\$77,496
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

## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

<b>GLOSSARY OF BUDGET TERMS</b>
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**Expenditure Detail or Accounts** – Specific types of expenditures within a Department program, such as, full-time salaries, materials & supplies, phone, repairs & maintenance, electricity, fuel and other specific types or expenditures.

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

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

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

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

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

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

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

**General Reserve** – a designated reserve of fund balance or working capital amounts that is available for allocation by the City Council during the year. In the General fund the goal is to maintain a general reserve of 50% of operating expenditures, in addition to the contingency or emergency reserve of 10%. In other funds, the use and amount of general reserves vary.

## GLOSSARY OF BUDGET TERMS

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

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

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

**Gross** - Amount prior to any deductions.

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

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

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

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

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

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

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

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

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

**Net** - Amount after consideration of any adjustments.

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

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

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

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

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

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

**Program** - A organizational unit that provides a service.

## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

**Sales Tax** – A State and Local tax levied on generally retail sales, which a portion is allocated to the City under the 1955 Bradley-Burns Act. In Napa County the 2018 sales tax rate is 7.75%. The revenue from the sales tax rate is allocated as follows; 1% to the City based on sales within the City, .5% to the Napa County Flood Protection Authority on sales within the County, .25% for Statewide Transportation purposes, .5% for Local Public Safety to Counties and Cities, and 5.5% for the State. Changes in the local rate may be imposed by a vote for general (majority) or special purposes (two-thirds). The revenue is recorded in the General fund to fund general municipal services.

## GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

**GLOSSARY OF BUDGET TERMS**

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