

**City of Calistoga
Draft Budget
May 9, 2019**



**Fiscal Year
2019-20**

**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.

City Council

Chris Canning, Mayor

Michael Dunsford, Vice Mayor

Gary Kraus, Councilmember

Irais Lopez-Ortega, Councilmember

Donald Williams, Councilmember

City Management Staff

Michael Kirn, Acting 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 Director

Irene Camacho-Werby, City Clerk

INTRODUCTION

BUDGET PROCESS

The City of Calistoga normally creates a budget for a one year fiscal period, which begins on July 1st and ends on June 30th. A local government budget is a plan to match existing resources with the needs of the community. The functions of local government stem from three levels of policy direction; federal, state and local. Local government has the responsibility to provide basic public services such as maintaining streets and roadways, providing traffic management systems, maintaining parks, providing community services, and ensuring public safety.

The budget and this document is the collaboration in which the community through its elected leaders, commission members, public hearings and the advice of City staff decide upon the services it shall receive from its government under the constraint of resources available to it through taxes, fees, and transfers from the federal, state, and county governments. This document reflects the priorities of residents in the community while balancing revenues and expenditures over the long term.

The budget process starts in February with the City Council setting workshop dates for Council goals. During the month of March several study session workshops are held where the council hears the stated priorities of the community and its elected leaders and determine the goals for the upcoming fiscal year. During this month department managers prepare their budgets and are then submitted to the finance director. Concurrently, the Finance Department projects revenues for the same period. Department meetings are then held with the City Manager and budgets are reviewed and adjustments are made to keep the budget in balance.

The proposed budgets are then submitted to the City Council which then holds several work sessions in which the priorities are further defined. A public hearing during the month of June on the proposed budget is submitted by City staff. The City Council will then adjust department budgets to reflect the community's priorities taking into consideration the resources available to meet those objectives. After all adjustments are made, the City Council passes a resolution at a June Council Meeting adopting a budget which reflects estimated revenues and appropriations of monies to be spent, which in turn gives each of the City's departments the authority to spend money based on the adopted budget.

After the adoption of the budget, throughout the year scheduled reviews of the budget progress are presented to the Council. In February of the fiscal year, there is a mid-year review in which revenues and expenditures are reviewed and adjustments are made if necessary. Should the budget require any adjustments a City Council Resolution must be adopted.

INTRODUCTION

USING THIS DOCUMENT

Introduction

Provides a description of the budget development process and the citywide organization chart.

City Manager’s Budget Message

Overview of the budget including a summary of critical economic issues. City Council directed core services and basic operations for FY 2019-20.

City Council Goals, Objectives & Priority Projects

Overview of the City Council goals, objectives and priority projects for the community and financial stability of the City.

Budget summary

Comprehensive review of revenues and expenditures for all funds, as well as fund balances.

Revenue Estimates

General Fund revenue overview, description of revenue assumptions and methodology used to develop revenue estimates, revenue summary by category and historical trends.

Personnel and Staffing

Summary of funded personnel and staffing as well as a list of full-time personnel by position.

Department Sections

Presents summary information on the City’s operating departments:

- | | |
|-----------------------|---------------------|
| City Council | Public Safety |
| City Manager’s Office | Public Works |
| Finance Department | Community Resources |
| Planning and Building | |

Department-wide summary information includes strategic goals and accomplishments, organizational charts as well as, expenditures over five fiscal years.

Enterprise Funds

The Enterprise funds consist of Water and Wastewater. The water distribution program maintains all of the City’s water mains, carries out replacement projects when necessary and installs new water mains when required. Water meter reading is performed by this program as well reading over 3,000 water meters. The water treatment program operates

INTRODUCTION

and maintains the Kimball Water Treatment Facility, the Feige Canyon Water Tank and the North Bay Aqueduct pump station to ensure that safe potable water is delivered to the City's residents.

The sewer collection program maintains four sewer lift stations in the City and all of the City's existing sewer mains and reclaimed water mains, 329 sewer manholes, making repairs and replacements when necessary and installing new sewer mains and reclaimed water mains when required. The wastewater treatment program operates and maintains the Calistoga Wastewater Treatment Facility and disposal system.

Special Funds

Overview of each of the City's Special Funds, including fund descriptions, revenues and expenditures. Special funds account for revenues and expenditures that are restricted by law or set aside for a special purpose.

Equipment Replacement Fund

Overview of the operating and maintenance costs related to the City's computer network, workstation system, purchase and maintenance of vehicles, as well as fixed and maintenance costs related to information technology that benefit all other City funds and programs.

Capital Improvement Program Budget

The Capital Improvement Program (CIP) budget details the acquisition, construction or rehabilitation of major capital facilities and infrastructure. The CIP budget is used to account for the receipt and disbursement of funds for specific CIP projects. For several projects, revenue resources and expenditures may extend over several years.

Responsibility for Preparation

The finance department, a division of the City Manager's office is responsible for coordinating all revenue estimates contained in the budget. Estimates are reached by analyzing revenue history; national and local economic trends, development patterns in the local economy, and projections by outside consultants. Revenue projections used in the annual budget are based on conservative assumptions to ensure the City has adequate financial resources to meet the obligations and complete all programs approved by the City Council within the course of the fiscal year.

The finance department also coordinates the development of all expenditure budgets with respective departments, publishes the Budget books and prepares the staff reports.

INTRODUCTION

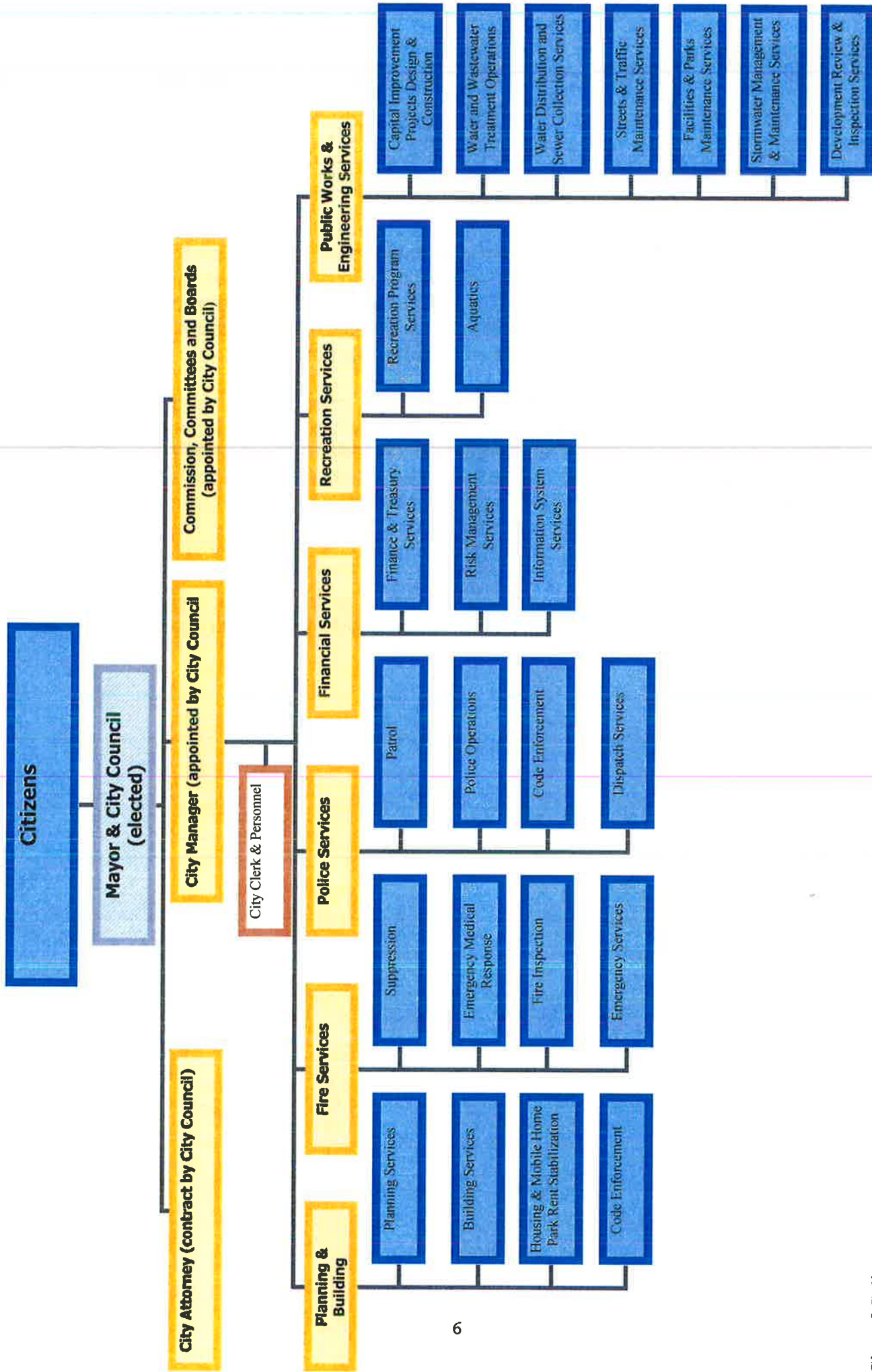
Budget Adoption

Copies of the preliminary budget are made available to the general public in May. After providing opportunities for public review and discussion at workshops and City Council meetings, the budget is adopted by the City Council prior to June 30 at either a special or regular City Council meeting. After adoption the budget may be amended by the City manager if an amendment does not exceed existing appropriations in any separate fund.

If during the year a department finds that more money is needed to be spent on a program that was originally adopted by Council or there are new funded or unfunded needs to be met there is a process for amending the budget. The department must present to City Council the reason for requesting the budget adjustment. If Council finds it appropriate to adjust the budget a resolution must be adopted before a department can spend money amounting to more than the original appropriation.

Organizational Chart

Additional information about the services provided by the City is included in each department chapter in this document. Information about the City services can also be found on the City's website (www.ci.calistoga.ca.us).



City Council Goals, Objectives & Priority Projects

Fiscal Year 2019-20

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.
5. Reduce City's unfunded pension liabilities.
6. Recession proof City financial resources.

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.
5. Make lump-sum payments to reduce Cal PERS pension obligation.
6. Develop policies to monitor economic forecasts, develop budget reduction strategies, and "triggers" for consideration of implementation.

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

Objectives

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

City Council Goals, Objectives & Priority Projects
Fiscal Year 2019-20

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.
2. Consider reclassifying appropriate potential development sites to residential land use classifications or higher-density land use classifications.
3. Modify the “multi-family residential” definition to allow detached units in order to provide more design flexibility.
4. Subsidize or defer connection fees for ownership units affordable to households with incomes less than 120% of area median income.
5. Acquire suitable properties for residential development targeted to local employees and partner with developers to provide housing.
6. Negotiate Lease/Development Agreement with non-profit housing organization for construction of affordable housing at Earl/Eddy property.

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 and implement the complete streets policy to improve non-motorized means of transportation, including active transportation such as walking and cycling.

City Council Goals, Objectives & Priority Projects

Fiscal Year 2019-20

8. Complete geothermal metering and riverside pond projects to address the issues with wastewater plant operations as identified in the cease and desist orders from the state.

Priority Projects

1. Complete the design of the signal and pedestrian improvements for the Foothill Boulevard/Petrified Forest Road intersection.
2. 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 with affected property owners if appropriate.
3. 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.
4. Calibrate citywide sewer model.
5. Partner with Napa County jurisdictions to prepare a Countywide Drought Contingency Plan to address potential water needs during periods of drought and alternatives on how to address them.
6. Complete installation of geothermal meters at remaining spas and begin geothermal discharge billing.
7. Develop system with end users of Fire Station Parking Lot Dumpster Enclosure for ongoing maintenance.
8. Complete A.T. & T. pathway project.
9. Complete planning and preliminary design of a project to drain and line existing ponds to reduce underground flows into the Napa River.
10. Complete Grant Street pathway from Garnett Creek Court to northern City limits.
11. Prepare Report of Waste Discharge for new NPDES Permit for Dunaweal Wastewater Treatment Plant.

City Council Goals, Objectives & Priority Projects

Fiscal Year 2019-20

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.
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. Develop and conduct community needs survey with a focus on recreation services.
6. Enhance recreation program registration utilizing iPads at City sponsored public events such as Safety Fair Day, etc.

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.

City Council Goals, Objectives & Priority Projects

Fiscal Year 2019-20

4. Maintain focus on existing key assignments and priorities. Evaluate available time and resource demands before committing to or assigning new tasks. Evaluate and adjust staffing levels to reflect increased demands.

Priority Projects

1. Research and implement various opportunities for outside service agencies or private companies to provide routine city functions in order to free City staff for 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 and implement complete streets policy to improve non-motorized means of transportation.

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.
5. Complete Phase I of micro-grid feasibility study.
6. Complete permitting and design of Pioneer Park Pedestrian Park Bridge.
7. Complete alternative analysis for pedestrian river crossing at South Oak or Gold Streets.
8. Develop plans for centralized downtown bicycle parking facility.

City Council Goals, Objectives & Priority Projects Fiscal Year 2019-20

9. Conduct community forums and outreach on development of policy regarding on-street parking vs. Class II Bike Lanes.
10. Collect Measure "U" funds and allocate as specific opportunities arise or bank for future projects.

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.
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 and participate in update of County Wide Hazard Mitigation Plan.

City Council Goals, Objectives & Priority Projects
Fiscal Year 2019-20

7. Develop and adopt local fire codes that exceed County and State minimums, as appropriate, to protect life and property.
8. Hire consultant to develop downtown beautification plan including street scape improvements, parklets, standard façade improvements and public art opportunities.
9. Complete feasibility assessment on taking over sidewalk right-of-way on Lincoln Avenue (SRE29).

**Budget Summary
All Funds Summary**

	General Fund	Water Fund	Water Capital	WWTP Fund	WWTP Capital	Equip Replc	Special Revenue
Revenues	11,672,185	3,306,680	204,800	3,118,246	550,500	462,104	1,489,126
Expenditures	10,831,869	3,341,065	-	3,345,940	-	446,000	214,599
Net							
Surplus/Deficit	840,316	(34,385)	204,800	(227,694)	550,500	16,104	1,274,527
Other Sources	507,642	245	50,000	-	-	132,429	305,306
Capital Projects							
Expenses	(2,612,700)	-	(120,000)	-	(1,160,000)	-	(373,499)
Equipment Purchases	-	(106,500)	-	(104,145)	-	(373,977)	-
Debt Payments	(373,902)	(307,306)	(134,800)	(805,580)	-	-	(373,902)
Transfers In	534,927	20,000	-	-	-	218,942	942,095
Transfers Out	(647,943)	-	-	-	-	-	(671,009)
Add non-cash Depreciation	-	525,000	-	770,000	-	134,000	-
Total Net Chg FY 19-20	(1,751,660)	97,054	-	(367,419)	(609,500)	127,498	1,103,518
Balance 07/01/19	7,383,270	155,894	-	867,912	753,652	457,764	8,324,259
Capital Reserve Fund	200,000	-	-	-	-	-	-
Balance 06/30/20	5,431,610	252,948	-	500,493	144,152	585,262	9,427,777

Total City-Wide Fund Balances 07/01/19	17,942,751
Total City-Wide Fund Balances 06/30/20	16,342,242

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 2019-20 are projected to decrease by \$182,148 or 1.5% (excluding transfers in) from current estimates for FY 2018-19. The three main sources of revenue for the City include Transient Occupancy Tax, Property Tax and Sales tax. Property tax is projected to increase by 3.64%; sales tax increasing by 2.4% and transient occupancy tax increasing by 3.25%. On the following page you see property tax decreasing by .5% from the prior year. The reason for the decrease is that in FY 2018-19 the City received \$165,255 from ERAF. In FY 2019-20 there are no projections included for ERAF since it is unknown at this time if it will be available.

We see the revenue category "other revenue" projected at 83.6% less in FY 2019-20 when compared to FY 2018-19; this is due to a \$175,000 insurance reimbursement for the Monhoff Building and \$57,144 from PARSAC dividends for time frame 1986-2004 received in FY 2018-19.

Revenue and Resource Estimates General Fund

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2017-18, an estimate of FY 2018-19 resources and projected FY 2019-20 revenues. The emphasis of this table is to provide a comparison between the FY 2018-19 revenues and resource estimate and FY 2019-20's projection.

Table 1 Resources By Category	FY 2017-18	FY 2018-19	FY 2019-20	Increase/(Decrease)	
	Actual	Estimate	Proposed	\$	%
Property Tax	1,815,586	1,674,036	1,664,998	(9,038)	-0.5%
Sales Tax	1,141,596	1,117,000	1,144,000	27,000	2.4%
Transient Occupancy Tax	5,888,876	6,363,078	6,569,878	206,800	3.2%
Other Taxes	444,238	437,230	442,181	4,951	1.1%
Licenses and Permits	310,560	177,896	126,390	(51,506)	-29.0%
Fines, Forfeitures & Penalties	35,320	30,500	20,300	(10,200)	-33.4%
Use of Money and Property	84,357	50,000	51,000	1,000	2.0%
Funds from Other Agencies & Grants	699,661	735,046	753,438	18,392	2.5%
Charges For Services	1,004,891	964,547	850,000	(114,547)	-11.9%
Other Revenue	431,900	305,000	50,000	(255,000)	-83.6%
Total Revenues by Category	11,856,985	11,854,333	11,672,185	(182,148)	-1.5%
Other Transfers In	490,870	429,958	534,927	104,969	24.4%
Total General Fund Resources	12,347,855	12,284,291	12,207,112	(77,179)	-0.6%

In FY 2019-20, it is anticipated that General Fund operating revenues will decrease by 1.5% compared to FY 2018-19 estimates, while total General Fund resources (including transfers-in) will increase by 24.4%. Reasons for the decreases in FY 2019-20 as compared to FY 2018-19 is the overall decrease in building permits and charges for services.

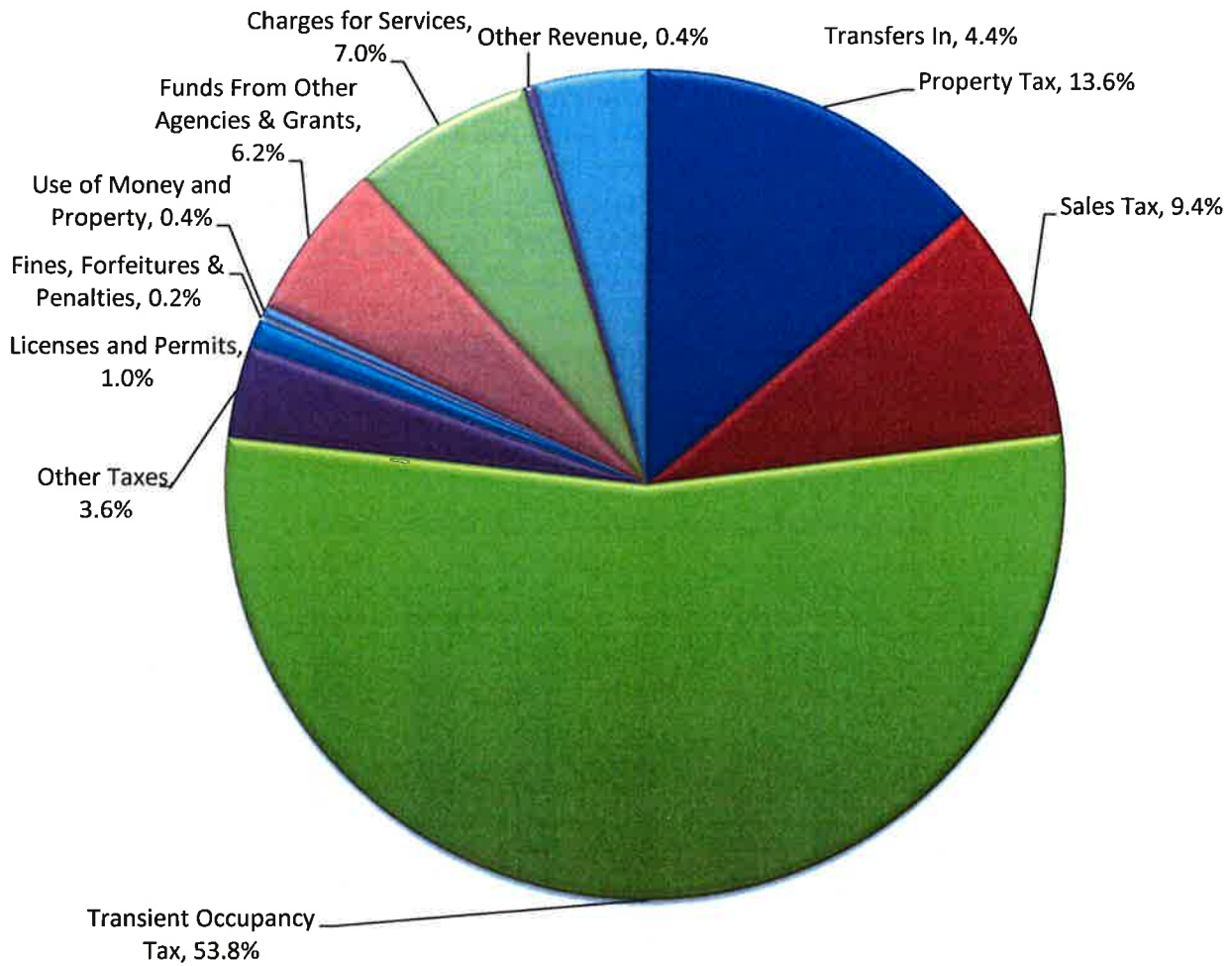
Table 2 summarizes and compares actual General Fund resources realized in FY 2017-18, the adopted FY 2018-19 Budget, and projected FY 2019-20 resources. The emphasis of this table is to provide a comparison between the FY 2018-19 revenue and resource budget and FY 2019-20's projection.

Table 1 Resources By Category	FY 2017-18	FY 2018-19	FY 2019-20	Increase/(Decrease)	
	Actual	Budget	Proposed	\$	%
Property Tax	1,815,586	1,591,571	1,664,998	73,427	4.6%
Sales Tax	1,141,596	1,092,000	1,144,000	52,000	4.8%
Transient Occupancy Tax	5,888,876	6,363,078	6,569,878	206,800	3.2%
Other Taxes	444,238	437,230	442,181	4,951	1.1%
Licenses and Permits	310,560	177,896	126,390	(51,506)	-29.0%
Fines, Forfeitures & Penalties	35,320	25,500	20,300	(5,200)	-20.4%
Use of Money and Property	84,357	15,000	51,000	36,000	240.0%
Funds from Other Agencies & Grants	699,661	724,086	753,438	29,352	4.1%
Charges For Services	1,004,891	1,060,047	850,000	(210,047)	-19.8%
Other Revenue	431,900	50,000	50,000	-	0.0%
Total Revenues by Category	11,856,985	11,536,408	11,672,185	135,777	1.2%
Other Transfers In	490,870	168,684	534,927	366,243	217.1%
Total General Fund Resources	12,347,855	11,705,092	12,207,112	502,020	4.3%

Revenue and Resource Estimates
General Fund

General Fund resources for FY 2019-20 are anticipated to decrease overall by 2.1% from the FY 2018-19 budget. We will see an increase of 3.25% in transient occupancy tax, 3.64% in property taxes, and 2.4% in sales taxes.

The following chart illustrates the composition of the City’s General Fund resources projected for FY 2019-20 at **\$12,207,112**.



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.

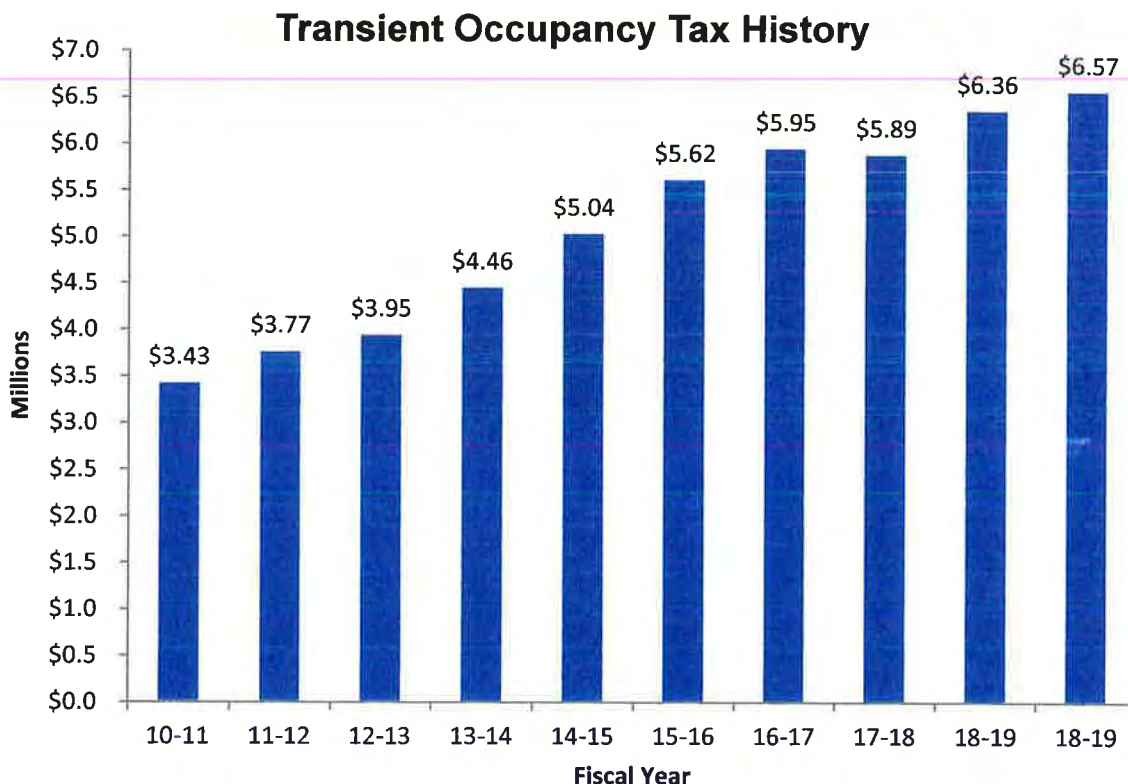
Revenue and Resource Estimates

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 54.2% of all projected General Fund resources FY 2019-20.

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 2019-20 the transient occupancy tax will increase by 3.25% from FY 2018-19. 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 2019-20 Budget projects continued growth in transient occupancy tax for the City of Calistoga consistent with increases in local business activity. The City is projecting 3.25% overall growth in transient occupancy tax which translates to \$6,569,878.



Revenue and Resource Estimates

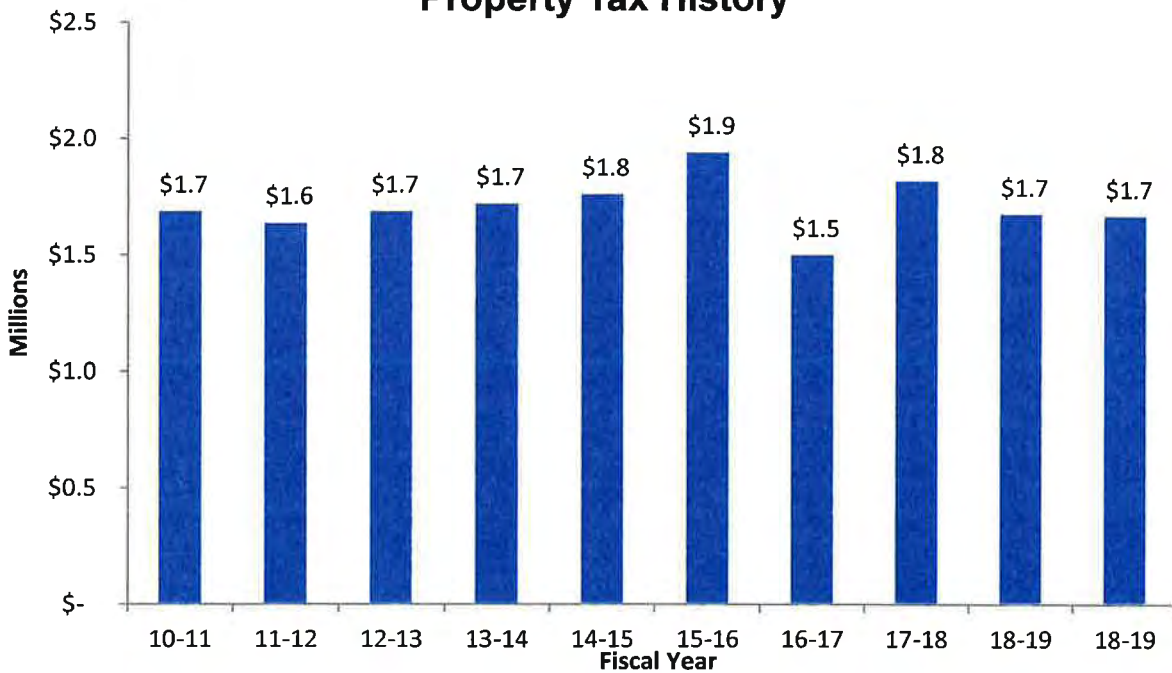
Property Tax

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 2018-19 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 13.7% of all General Fund resources projected next year.

FY 2017-18, is the year that will be influencing FY 2019-20 property values and it was a year where we saw increases in median sales prices continue to inch upward, but in many counties at a slower pace than has been seen in the last couple of years. The number of single-family residential sales is down in almost every community statewide. The unavailability of inventory is driving some of the numbers.

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.

Property Tax History

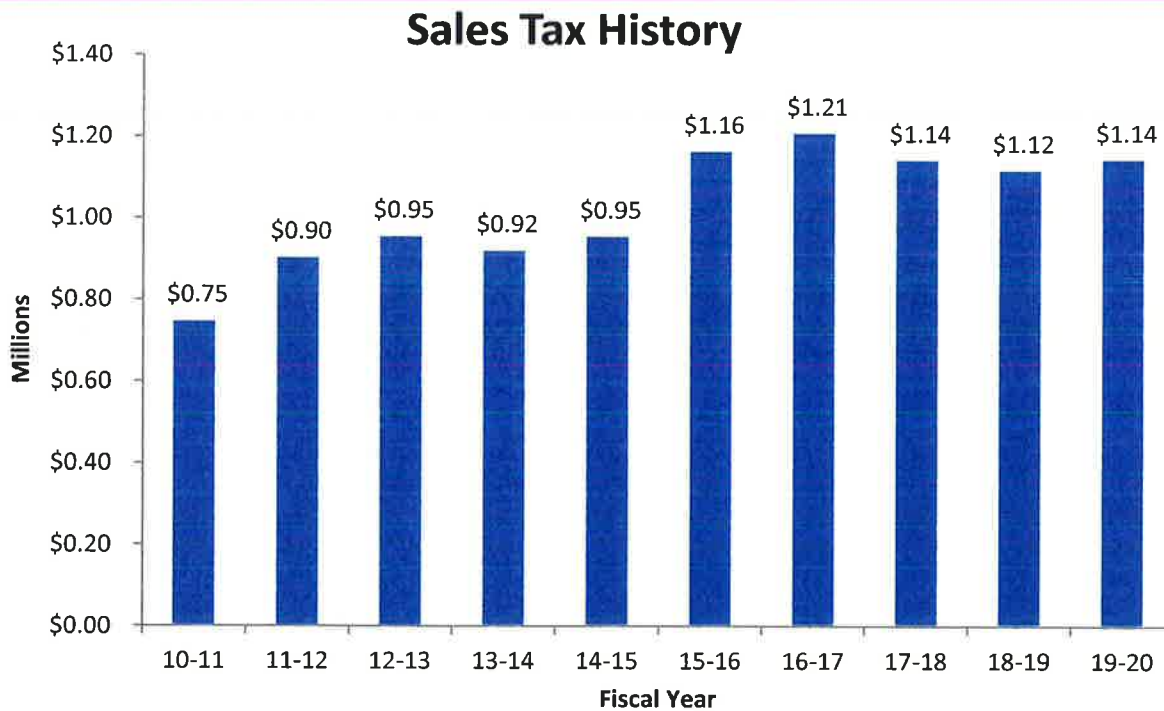


Revenue and Resource Estimates

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 9.4% 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 \$1,117,000 for FY 2018-19. For FY 2019-20 revenues are anticipated to increase by 2.4% when compared to FY 2018-19, for an amount of \$1,144,000.



Revenue and Resource Estimates

Other Taxes

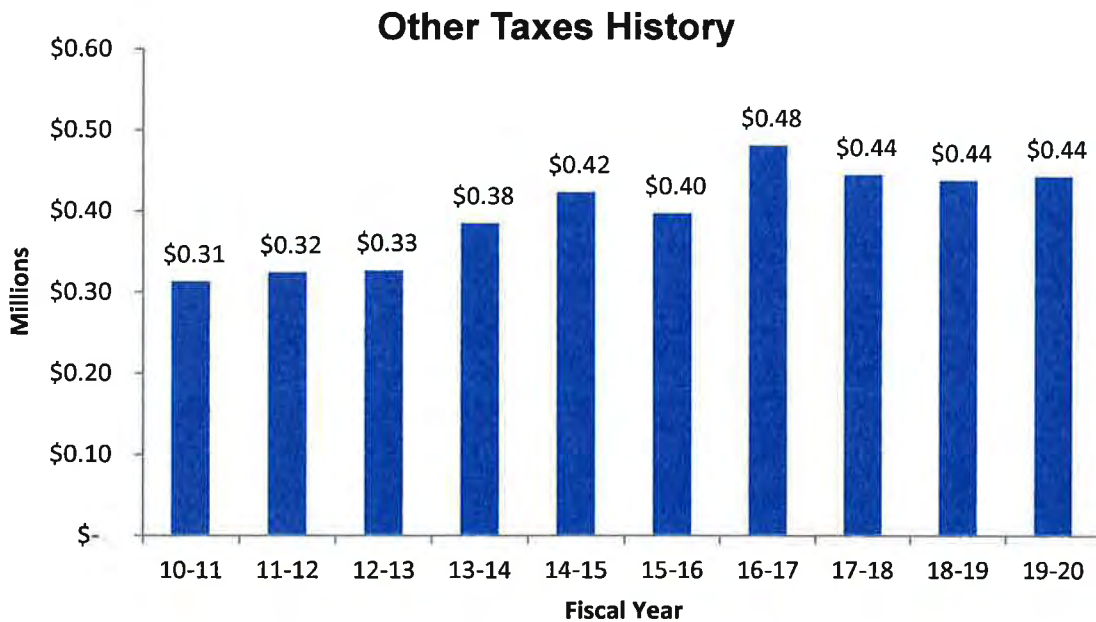
For the City of Calistoga other taxes include Franchise taxes, manufacturing taxes and business license taxes.

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 (\$4) state-mandated fee on any applicant for a local business license. 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 2019-20 other taxes are estimated at \$442,181 which is a 1.1% increase from FY 2018-19 at \$437,230.



Revenue and Resource Estimates

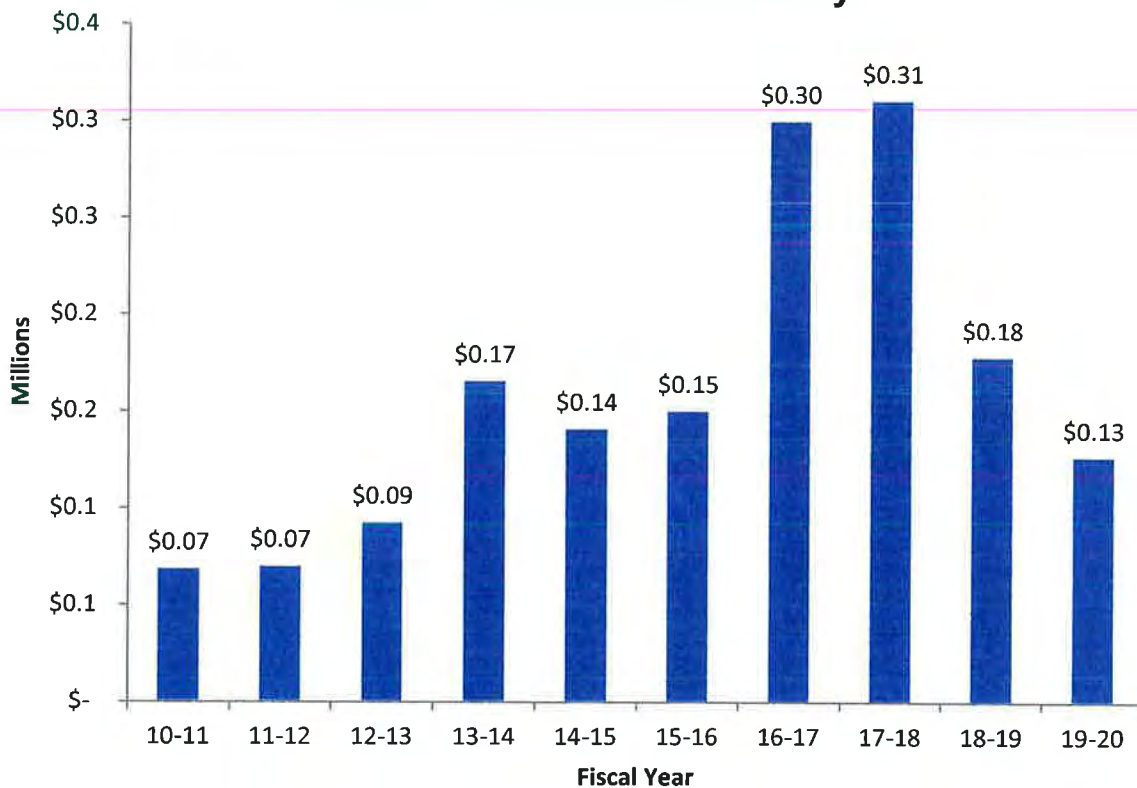
Licenses and Permits

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 1.0% 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 2018-19 licenses and permits will decrease due to less building activity.

It is estimated for FY 2019-20, licenses and permits will decrease by 29.0% from FY 2018-19 due to less construction activity. The City is anticipating several single family homes in the Silver Rose Project. The FY 2019-20 Budget projects revenues at \$126,390.

Licenses and Permits History

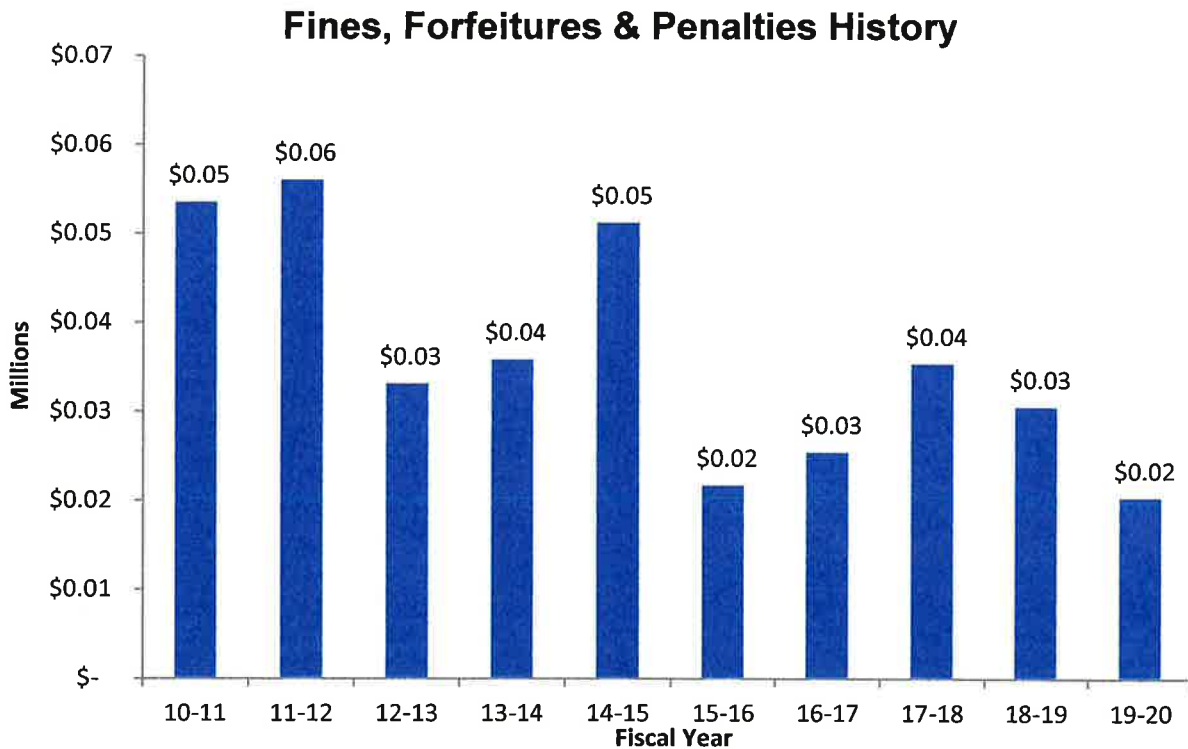


Revenue and Resource Estimates
Fines, Forfeitures and Penalties

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 33.4% less than FY 2018-19. Misdemeanor fines and delinquent penalties for FY 2019-20 are estimated to be 50% less than the amount as in FY 2018-19. Parking fines for FY 2019-20 are estimated to be 50% less than FY 2018-19.

The City has projected Calistoga’s fines, forfeitures and penalties will decrease by 33.4% in FY 2019-20 to \$20,300 from \$30,500 in FY 2018-19.

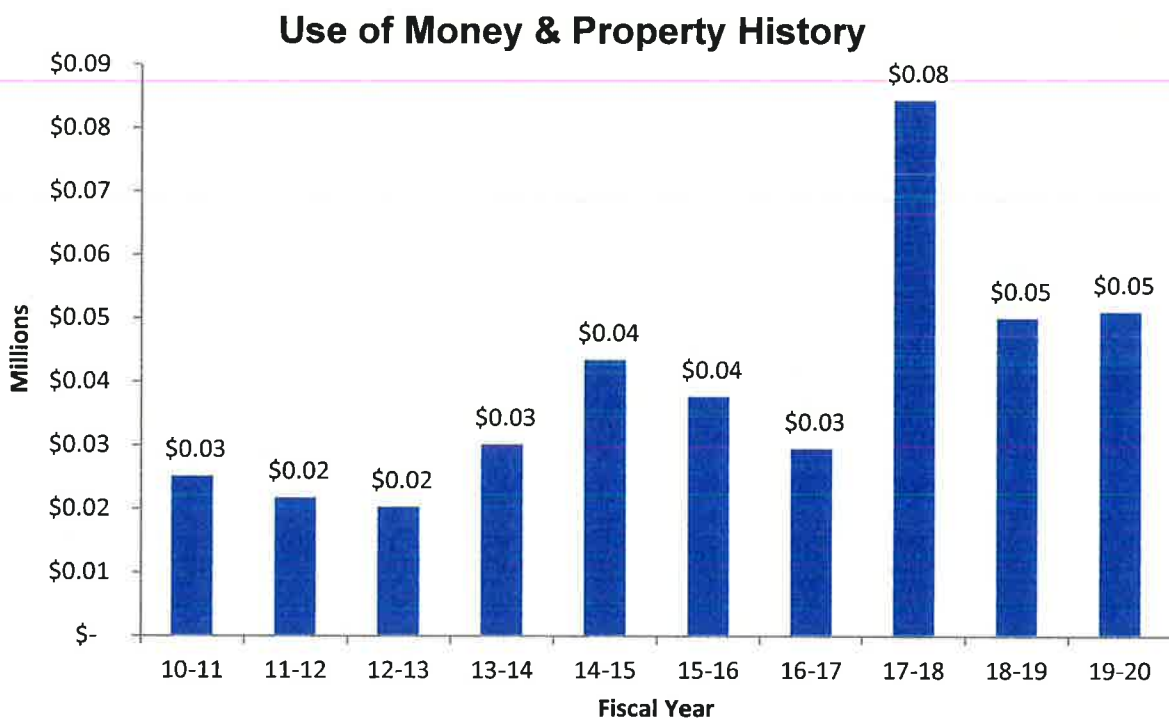


Revenue and Resource Estimates
Use of Money and Property

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, 2019 LAIF’s average monthly yield was 2.436% as compared to March 31, 2018 of 1.524%.

Use of money and property account for .4% 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 \$51,000 for FY 2019-20 for the use of money and property.



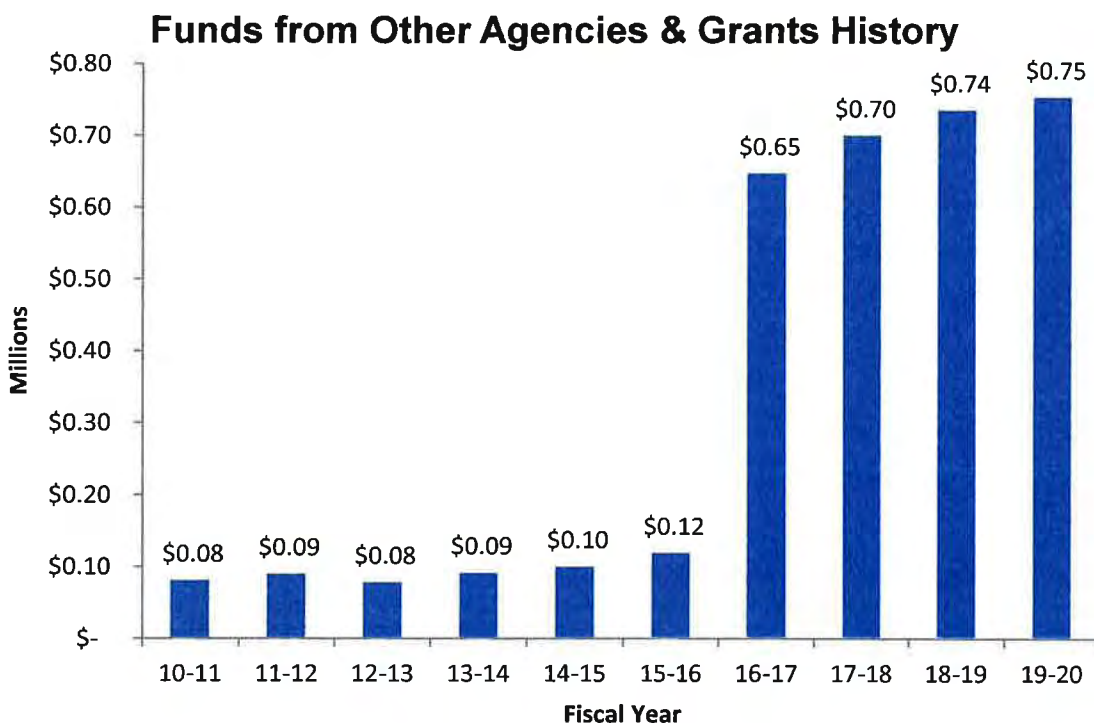
Revenue and Resource Estimates
Funds from Other Agencies & Grants

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 2019-20.

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 2019-20 funds from the State Public Safety Augmentation to be received are \$78,000; \$669,438 from Motor Vehicle in-lieu fees; and \$6,000 from Homeowner Property Tax Exemptions for a total estimated at \$753,438 when compared to FY 2018-19 at \$735,046, an increase of 2.5%.



Revenue and Resource Estimates

Charges for Services

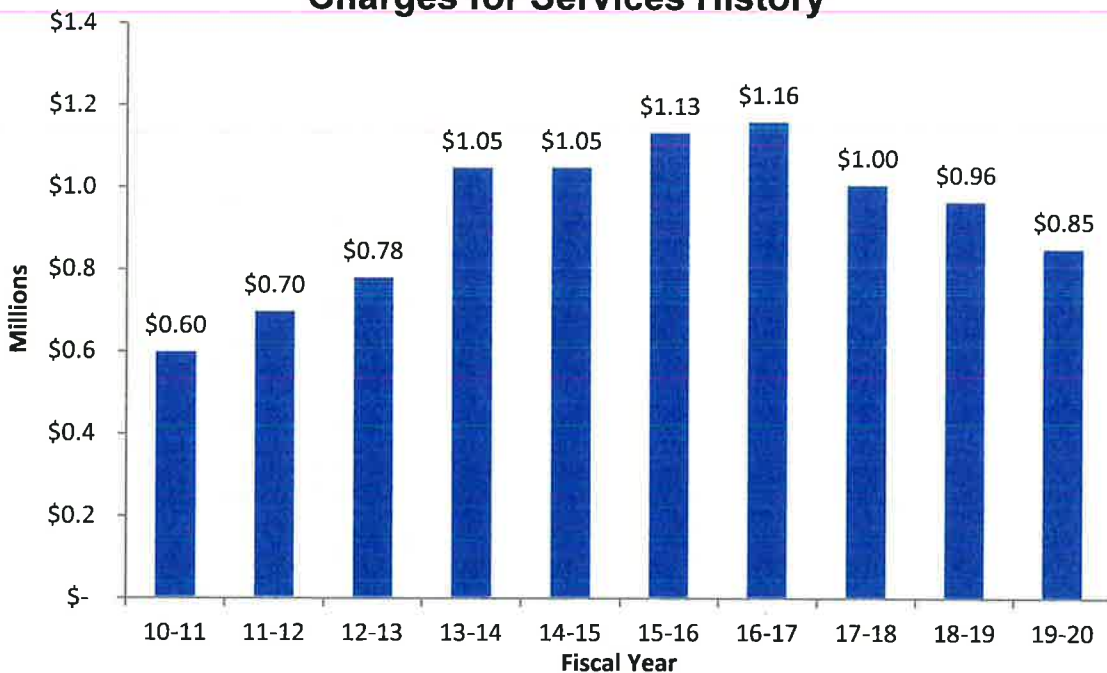
Charges for services revenue category consists primarily of fees for police services, fire services, planning services, public works services, community services recreational and community activities, plan check fees, reimbursement for services and central service overhead fees. Charges for Services account for 7.0% 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 2019-20, charges for services will decrease 11.9% from FY 2018-19 primarily due to less planning services through development projects. The FY 2019-20 Budget projects revenues at \$850,000.

Charges for Services History

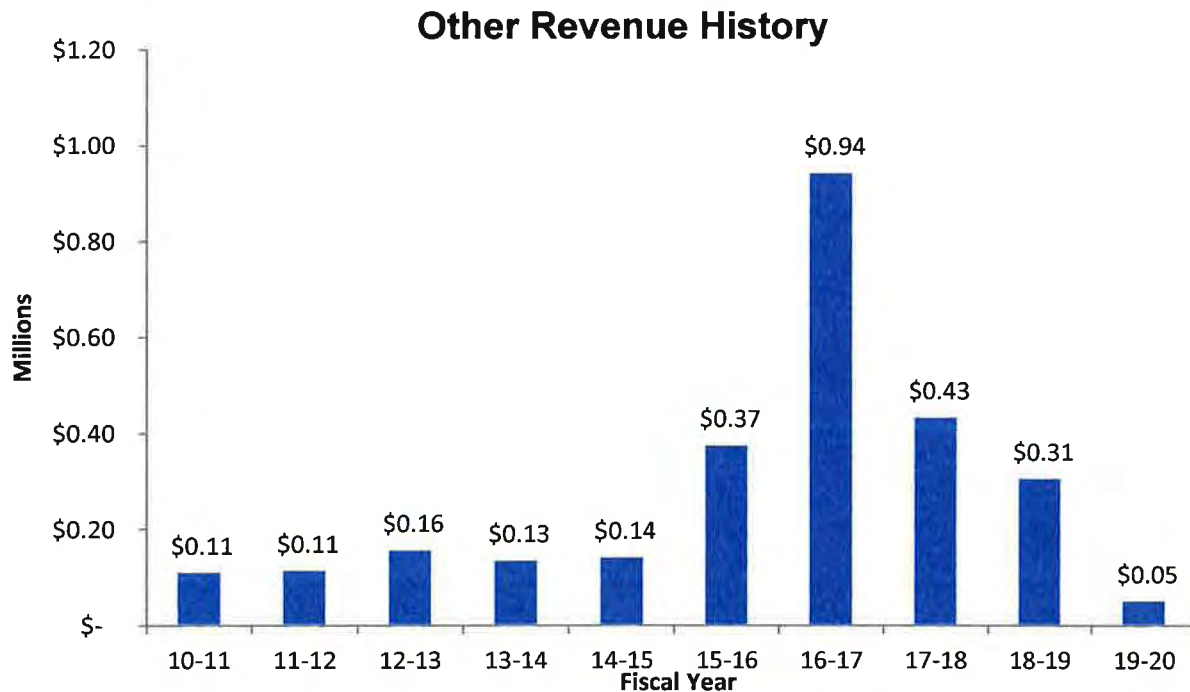


Revenue and Resource Estimates
Other Revenue

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 .4% of all General Fund resources projected next year.

The chart below shows in FY 2016-17 other revenues as \$941,377. The reason for the increase in revenues was due to the insurance reimbursement for the Monhoff Building.

Revenue estimates are based on trend analysis. The City has projected that Calistoga’s other revenue will decrease by 83.6% in FY 2019-20. Other revenues will include reimbursements from Cal Card, Lexipol policy for fire and police, and PARSAC insurance premiums for a total of \$50,000. One of the primary reasons for the decrease in revenues is because the City received \$175,000 FY 2018-19 from the insurance carrier for the Monhoff Building.



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 2019-20, the overhead reimbursement transfer is estimated at \$534,927.

For FY 2019-20 the gas tax fund will contribute \$95,000 for street operations; police grant fund \$85,000 for front-line police operations; mobile home park fund \$7,090 for staff time spent on inspections; road maintenance SB! \$87,642; Measure T \$225,000, recreation donations \$6,000; CDBG Revolving Grants \$24,595 for administration; and abandoned vehicle fund \$4,600 for police operations;

For FY 2019-20 the difference between ongoing revenues and ongoing expenditures is a surplus of approximately \$840,316 before transfers or capital projects.

Conclusion

Revenue forecasting is used to predict resources available and forecasting can be problematic as estimating is more of an art than a science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable.

Patterns or trends in prior years are examined by staff and economic factors are considered before initial projections are made. These estimates take into account what has happened to our local economy, the state economy, what our current revenue experiences are, and as much as possible, what is likely to occur over the next 12 months.

Personnel and Staffing
Full Time Personnel by Position

Position	Actuals FY 14-15	Actuals FY 15-16	Actuals FY 16-17	Actuals FY 17-18	Final FY 18-19	Proposed FY 19-20
Administrative Analyst	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	1.00	1.00	1.00	1.00	0.00
Administrative Secretary	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Services Technician	1.00	2.00	2.00	2.00	2.00	2.00
Aquatics/Recreation Manager	1.00	0.00	0.00	0.00	0.00	0.00
Building Official	0.00	0.00	1.00	1.00	1.00	1.00
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
Chief Water Plant Operator	0.00	0.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
City Manager	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	0.00	0.00	0.00	1.00	1.00
Community Services Officer	0.00	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	0.00	1.00	1.00	1.00	1.00	1.00
Director of Administrative Services	1.00	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	1.00
Director of Public Works	1.00	1.00	1.00	1.00	1.00	1.00
Dispatcher	3.00	3.00	3.00	3.00	3.00	3.00
Dispatcher Supervisor	1.00	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	0.00
Executive Assistant to the City Manager	0.00	1.00	1.00	1.00	1.00	1.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00
Fire Engineer	3.00	3.00	3.00	3.00	3.00	3.00
Fire Fighter	0.00	0.00	0.00	2.00	3.00	3.00
Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician I	3.00	3.00	2.00	2.00	2.00	2.00
Maintenance Technician II	2.00	2.00	3.00	4.00	4.00	4.00
Maintenance Technician III	2.00	0.00	0.00	0.00	0.00	0.00
Plant Operator I	3.00	3.00	0.00	2.00	2.00	1.00
Plant Operator II	2.00	1.00	3.00	3.00	3.00	3.00
Plant Superintendent	1.00	1.00	1.00	1.00	1.00	1.00
Police Officer	7.00	8.00	8.00	8.00	8.00	8.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00	2.00
Recreation Services Manager	0.00	1.00	1.00	1.00	0.00	0.00
Recreation Coordinator	0.00	0.00	1.00	1.00	2.00	2.00
Recreation Director	0.00	0.00	0.00	0.00	1.00	1.00
Senior Account Clerk	1.00	0.00	0.00	0.00	0.00	0.00
Senior Accounting Assistant	0.00	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	0.00	1.00	1.00	1.00	1.00
Senior Maintenance Technician	0.00	2.00	2.00	2.00	2.00	2.00
Senior Planner	1.00	1.00	1.00	0.00	0.00	0.00
Senior Planner/Assistant to the City Manager	0.00	0.00	0.00	1.00	1.00	1.00
Senior Plant Operator	0.00	1.00	0.00	0.00	0.00	0.00
Senior Police Officer	1.00	0.00	0.00	0.00	0.00	0.00
Total Full Time Funded Personnel by Position	46.00	47.00	49.00	54.00	57.00	55.00

Personnel and Staffing

Funded Personnel

Department	Actuals FY 14-15	Actuals FY 15-16	Actuals FY 16-17	Actuals FY 17-18	Final FY 18-19	Proposed FY 19-20
Administration	1.80	1.80	2.20	2.20	2.29	2.32
City Clerk	0.80	0.80	0.80	0.80	0.80	0.80
Finance	2.10	2.10	2.70	2.70	2.70	2.73
Planning & Building	2.50	2.50	3.50	3.50	3.41	3.91
Police	13.75	19.00	19.00	21.00	22.00	22.00
Fire	16.00	16.00	17.00	17.00	22.00	22.00
Public Works Administration	0.65	0.65	0.85	0.85	0.85	0.85
Public Works Streets	1.66	1.66	1.76	1.76	1.76	1.86
Public Works Parks	1.23	1.23	1.33	1.33	1.33	1.28
Public Works Pool	0.15	0.15	0.15	0.15	0.15	0.15
Public Works Maintenance	0.15	0.15	0.25	0.25	0.25	0.15
Public Works Government Buildings	1.45	1.45	1.55	1.55	1.55	1.45
Public Works Sharpsteen Museum	0.06	0.06	0.06	0.06	0.06	0.06
Recreation	7.00	7.00	7.00	7.00	8.00	8.00
Water Distribution	3.27	3.67	3.77	3.77	3.77	3.08
Water Treatment	2.94	3.08	3.18	3.08	3.08	2.90
Water Conservation	2.55	0.15	0.15	0.15	0.15	0.00
Sewer Collection	3.47	3.87	3.97	3.97	3.97	4.63
Sewer Treatment	3.47	4.68	4.78	5.88	5.88	5.83
Total Full Time Equivalent Funded	65.00	70.00	74.00	77.00	84.00	84.00

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

Introduction

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

The General Fund Budget is the City's fiscal operating blueprint. The FY 2019-20 General Fund operating budget is based on resource projections and transfers in for a total of \$12,207,112. Departmental operating expenditures and transfers out are budgeted at \$11,853,714.

City finances have continuously improved following the Recession. The City's General Fund Balance has increased to over 50.1% of Expenditures and recently adopted water and wastewater fees will provide funding necessary to sustain the enterprise funds into the future. As the City strategizes for appropriating fiscal resources into the future, the City Council has expressed that deferred maintenance and public infrastructure are key priorities. This proposed budget includes continuous spending on capital infrastructure including roads, water infrastructure and wastewater system repair to replace aged utilities which have reached/surpassed useful life.

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 2019-20 calls for a minimum 50% reserve in its General Fund by June 30, 2020. Based on staff recommendations the City will end Fiscal Year with a fund balance of \$5,431,610 which

<p style="text-align: center;">Budget Summary General Fund Summary</p>
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is 50.1% as percent of operating expenditures. Revenue resources of \$350,000 will be committed to Public Employees Retirement System (PERS) for the unfunded liability of approximately \$10,515,516 as of June 30, 2018 and employer rate increases and \$150,000 will be committed to future Retiree Benefits. An additional \$500,000 will be set aside for liability claims or unforeseen reduction in revenues or increase in expenditures in the enterprise funds.

For FY 2019-20 the General Fund will allocate \$2.6 million to capital projects. With the highly uncertain demands for capital improvement projects and other emergencies, means that a cautious spending approach should be taken over the next fiscal year AND \$200,000 was set aside in FY 17-18 in a capital reserve fund.

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 \$190,665.

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

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

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

The City Manager also represents the City's interests throughout the region and beyond through coordination of activities with various local, State and Federal agencies. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes the General Fund expenditures of \$11,853,714.

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 \$2,413,807.

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 \$1,974,706 and revenues of \$467,000.

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 \$3,133,507 and revenues of \$150,000.

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

The Planning and Building Department provide a complete range of planning and building services to the community. The Department's primary function is to guide private development in accordance with state law and the City's General Plan, Zoning Code and other local land use programs. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$735,820 and revenues of \$279,975.

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 \$1,563,300 and revenues of \$40,100.

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 \$820,064

General Fund Resources

General Fund Revenues total \$11,672,185. In addition General Fund resources include transfers in of \$534,927 to offset the cost of City overhead support For FY 2019-20; the Gas tax fund will contribute \$95,000 for street operations; Road Maintenance SB 1 \$87,642; Measure T \$225,000; Recreation donations \$6,000; CDBG Revolving Grants \$24,595; Police grant fund \$85,000 for front-line police operations; Mobile home park fund \$7,090 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
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General Fund Resources

General Fund resources are \$12,207,112

RESOURCES

	<u>FY 17-18</u> <u>Actual</u>	<u>FY 18-19</u> <u>Adjusted</u>	<u>FY 19-20</u> <u>Projected</u>
<u>Revenues</u>			
Property Tax	\$ 1,815,586	\$ 1,674,036	\$ 1,664,998
Sales Tax	1,141,596	1,117,000	1,144,000
Transient Occupancy Tax	5,888,876	6,363,078	6,569,878
Other Taxes	444,238	437,230	442,181
Licenses and Permits	310,560	177,896	126,390
Fines, Forfeitures	35,320	30,500	20,300
Interest & Use of Property	84,357	50,000	51,000
Revenues from other Agencies	699,661	730,046	753,438
Grants- Operations	-	5,000	-
Charges for Services	1,004,891	964,547	850,000
Other Revenues	431,900	305,000	50,000
<i>Sub - Total General Fund Revenues</i>	\$ 11,856,985	\$ 11,854,333	\$ 11,672,185
<u>General Fund Transfers in (from)</u>			
Fund 21 (Gas Tax)	\$ 95,000	\$ 78,226	\$ 95,000
Fund 22 (Road Maintenance SB 1)	30,692	87,909	87,642
Fund 24 (Measure T)	-	167,365	225,000
Fund 25 (MTC Grants)	14,275	-	-
Fund 27 (Mobile Home Park- Administration)	7,500	7,030	7,090
Fund 41 (Police Grants)	70,069	78,828	85,000
Fund 44 (CDBG- Administration)	-	-	24,595
Fund 76 (Housing Trust)	75,000	-	-
Fund 77 (Cultural/Recreational)	181,734	-	-
Fund 79 (Abandoned Vehicle)	4,600	4,600	4,600
Fund 87 (Recreation)	12,000	6,000	6,000
<i>Sub - Total General Fund Transfers In</i>			
TOTAL GENERAL FUND RESOURCES	\$ 490,870	\$ 429,958	\$ 534,927
	\$ 12,347,855	\$ 12,284,291	\$ 12,207,112

Budget Summary
General Fund Summary

General Fund Expenditures

General Fund expenditures are \$11,853,714. Community Support and Enrichment Grants has been moved from the Recreation Department to the Support Services Department. The Fiscal Year 2019-20 budget for Community Support and Enrichment Grants is \$289,121.

APPROPRIATIONS

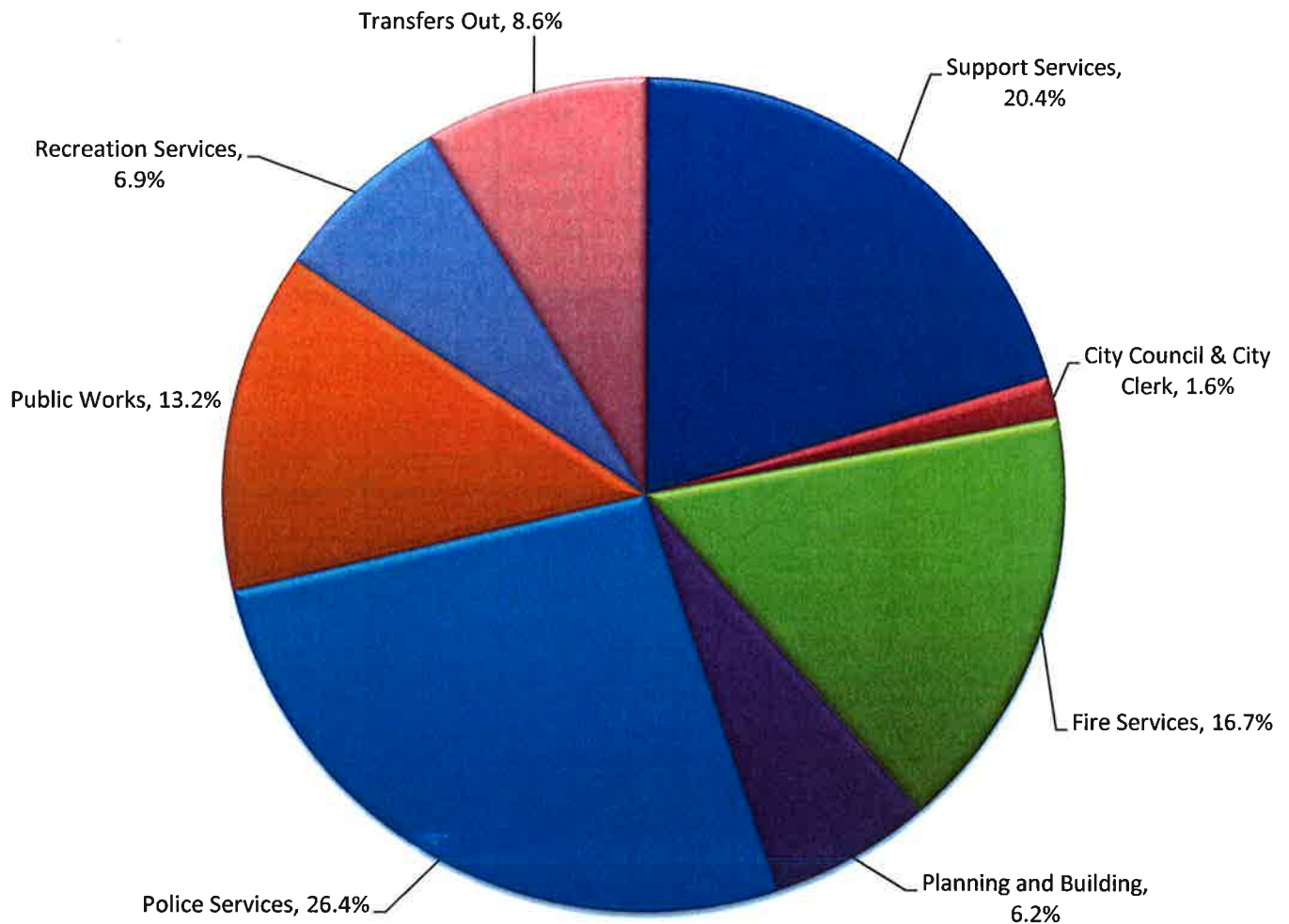
	FY 17-18	FY 18-19	FY 19-20
<u>Operating Appropriations</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Projected</u>
City Council and City Clerk	\$ 179,073	\$ 209,085	\$ 190,665
Support services	1,955,735	2,324,624	2,413,807
Fire Services	1,545,594	1,714,728	1,974,706
Planning & Building	723,244	756,669	735,820
Police Services	2,731,297	2,794,950	3,133,507
Public Works	1,226,672	1,478,945	1,563,300
Recreation Services	630,744	778,050	820,064
GASB Pension Expense	1,000,000	-	-
<i>Total Operating Appropriations</i>	\$ 9,992,359	\$ 10,057,051	\$ 10,831,869
<u>Operating Transfers Out (To)</u>			
Future Employee Benefits	\$ -	\$ 1,000,000	\$ 500,000
Water Fund	-	368,800	20,000
Equipment Repl Fund	109,999	247,335	127,943
Affordable Housing	75,886	-	-
Berry Street Project	246,900	-	-
Debt Service Fund	373,902	373,902	373,902
<i>Total Operating Transfers Out</i>	\$ 806,687	\$ 1,990,037	\$ 1,021,845
TOTAL APPROPRIATIONS	\$ 10,799,046	\$ 12,047,088	\$ 11,853,714
AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS			\$ 500,000
PROJECTED RESERVE FUND (AT YEAR END)			\$ 4,931,610

Percent of GF budgeted appropriations 50.1%

Operating Expenditures & Transfers Out
General Fund

General Fund expenditures are anticipated to increase from the FY 2018-19 budget by \$774,818 or 7.7%, (excluding transfers out) due primarily to increases in health insurance, contract services, deferred repairs and maintenance, liability and property insurance, and implementation of the Koff Compensation Study.

The following chart illustrates the composition of the City's General Fund expenditures by department projected for FY 2019-20 at **\$11,853,714**.



General Fund

Sources and Uses

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Operating Revenues							
Property Tax	1,758,715	1,959,100	1,497,974	1,815,586	1,591,571	1,674,036	1,664,998
Sales Tax	953,927	1,162,678	1,208,039	1,141,596	1,092,000	1,117,000	1,144,000
Transient Occupancy Tax	5,037,136	5,622,943	5,952,810	5,888,876	6,363,078	6,363,078	6,569,878
Other Taxes	422,884	396,615	480,353	444,238	437,230	437,230	442,181
Licenses and Permits	140,668	151,387	299,721	310,560	177,896	177,896	126,390
Fines, Forfeitures & Penalties	51,192	21,661	25,390	35,320	25,500	30,500	20,300
Interest and Use of Property Revenues From Other Agencies	43,423	37,601	29,429	84,357	15,000	50,000	51,000
73,386	80,777	646,653	699,661	719,086	730,046	753,438	
Grants - Operations	26,187	4,538	68,150	-	5,000	5,000	-
Charges for Services	1,046,992	1,131,380	1,158,490	1,004,891	1,060,047	964,547	850,000
Other Revenues	140,613	373,633	873,227	431,900	50,000	305,000	50,000
Total Operating Revenues	9,695,123	10,942,313	12,240,236	11,856,985	11,536,408	11,854,333	11,672,185
Operating Expenditures							
Support Services	1,650,988	2,246,472	1,689,097	1,955,735	2,327,239	2,324,624	2,413,807
City Council & City Clerk	135,411	150,371	189,178	179,073	206,939	209,085	190,665
Fire Services	968,396	1,323,420	1,380,797	1,545,594	1,741,975	1,714,728	1,974,706
Planning & Building	660,542	616,613	724,097	723,244	738,026	756,669	735,820
Police Services	2,239,981	2,407,339	2,554,209	2,731,297	2,857,937	2,794,950	3,133,507
Public Works	988,420	1,078,576	1,207,079	1,226,672	1,501,731	1,478,945	1,563,300
Recreation Services	515,757	635,276	676,598	630,744	815,094	778,050	820,064
GASB 68 Pension	-	-	1,800,000	1,000,000	-	-	-
Total Operating Expenditures	7,159,495	8,458,067	10,221,055	9,992,359	10,188,941	10,057,051	10,831,869
Net Operating Surplus/ (Deficit)	2,535,628	2,484,246	2,019,181	1,864,626	1,347,467	1,797,282	840,316
Other Sources							
Deutsche Lease Financing	23,156	-	42,024	85,571	84,515	8,093	70,000
Fema Reimbursement	-	-	-	407,960	-	-	-
Grants - Improvements	48,937	1,102,854	61,676	473,102	1,216,732	1,083,989	437,642
Other Uses							
Special Projects	14,450	-	-	-	-	-	-
Capital Improvement Projects							
Streets	78,146	1,706,624	655,932	1,985,782	2,949,750	1,776,700	1,550,000
Parks	-	-	8,918	196,725	85,000	80,880	125,000
Buildings	137,516	317,694	1,063,470	153,791	260,000	61,535	392,700
Other	72,466	45,967	135,022	358,996	195,000	302,621	545,000
Total Capital Projects	288,128	2,070,285	1,863,342	2,695,294	3,489,750	2,221,736	2,612,700

General Fund
Sources and Uses

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Transfers From or (To) Other Funds							
Gas Tax Fund	115,109	89,979	95,000	95,000	78,226	78,226	95,000
Road Maintenance Rehab Fun			-	30,692	-	87,909	87,642
Measure T Fund				-	-	167,365	225,000
Police Grants Fund	85,268	34,033	128,828	70,069	78,828	78,828	85,000
Recreation Donations	6,100	6,000	6,000	12,000	-	6,000	6,000
Mobile Home Park Fund	7,520	7,520	7,100	7,500	7,030	7,030	7,090
MTC Grants Fund	(10,890)	(2,331)	(1,507)	14,275	-	-	-
Affordable Housing	-	(220,000)	-	(75,886)	-	-	-
Affordable Housing	-	100,000	45,000	75,000	-	-	-
CDBG Revolving Grants			-	-	-	-	24,595
Abandoned Vehicle Fund	4,600	4,600	4,600	4,600	4,600	4,600	4,600
Cultural Recreational Fund	-	-	70,000	181,734	-	-	-
Water Operations	(79,400)	(79,400)	-	-	(20,000)	(118,800)	(20,000)
Water - Rate Stabilization Fund	-	-	-	-	-	(250,000)	-
Equipment Fund	(95,147)	(56,532)	(92,536)	(109,999)	(221,065)	(247,335)	(127,943)
Berry Street Project	-	-	-	(246,900)	-	-	-
Public Emp Retirement System	(500,000)	(350,000)	974,144	-	(150,000)	(980,000)	(350,000)
GASB 45 Retiree Benefits	(150,000)	(150,000)	425,054	-	(20,000)	(20,000)	(150,000)
Debt Service Fund	-	(175,884)	(450,996)	(373,902)	(373,902)	(373,902)	(373,902)
Net All Transfers	(617,674)	(873,973)	1,210,687	(315,817)	(616,283)	(1,560,079)	(486,918)
Net Fund Surplus or (Deficit)	1,687,469	642,842	1,470,226	(179,852)	(1,457,319)	(892,451)	(1,751,660)
Beginning Fund Balance	4,655,035	6,342,504	6,985,347	8,455,573	7,208,811	8,275,721	7,383,270
Unassigned Capital Reserves	-	-	-	-	200,000	200,000	200,000
Ending Fund Balance	6,342,504	6,985,347	8,455,573	8,275,721	5,551,492	7,383,270	5,431,610
Fund Balance Allocation to Reserves							
Emergencies and General Contingency	6,342,504	6,985,347	7,955,573	7,775,721	5,051,492	6,883,270	4,931,610
General Liability Claims			500,000	500,000	500,000	500,000	500,000
***Total Reserves	6,342,504	6,985,347	8,455,573	8,275,721	5,551,492	7,383,270	5,431,610
Emergency & Contingency Reserves As A Percent of Operating Expenditures	88.6%	82.6%	77.8%	77.8%	49.6%	68.4%	45.5%
All Reserves As A Percent of Operating Expenditures - Policy 30%	88.6%	82.6%	82.7%	82.8%	54.5%	73.4%	50.1%

General Fund
Department and Program Summaries

Program #	Department and Program	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
SUPPORT SERVICES								
4114	City Manager	164,456	195,532	211,161	209,400	228,434	224,732	242,916
4176	Economic Vitality	346,325	360,526	369,655	427,912	475,792	477,370	491,891
4113	Legal Services	366,222	802,671	209,737	192,767	200,000	200,000	200,000
*4107	Community Support & Enrichment Grants				148,564	274,893	274,093	289,121
4108	Finance	220,493	249,284	265,652	274,229	322,912	318,231	328,087
4170	Risk Management	268,280	289,459	300,600	392,706	447,847	512,779	472,833
4172	Personnel	157,690	203,712	194,228	172,646	162,388	162,947	177,836
4119	Non-Departmental	127,522	145,288	138,064	137,511	214,973	154,472	211,123
Total		1,650,988	2,246,472	1,689,097	1,955,735	2,327,239	2,324,624	2,413,807
Year over Year Change		22.1%	36.1%	-24.8%	15.8%	19.0%	18.9%	3.8%
Community Support & Enrichment Grants prior years under Recreation Services								
CITY COUNCIL & CITY CLERK								
4110	City Council	45,731	58,845	57,840	56,183	61,774	60,864	63,083
4111	City Clerk	78,392	91,344	129,374	122,495	113,965	113,922	125,082
4133	Elections	11,288	182	1,964	395	31,200	34,299	2,500
Total		135,411	150,371	189,178	179,073	206,939	209,085	190,665
Year over Year Change		11.9%	11.0%	25.8%	-5.3%	15.6%	16.8%	-8.8%
FIRE SERVICES								
4117	Fire Services	968,396	1,323,420	1,380,797	1,545,594	1,741,975	1,714,728	1,974,706
Total		968,396	1,323,420	1,380,797	1,545,594	1,741,975	1,714,728	1,974,706
Year over Year Change		9.5%	36.7%	4.3%	11.9%	12.7%	10.9%	15.2%
PLANNING & BUILDING								
4109	Planning Commission	4,481	4,485	4,070	2,941	6,285	6,285	6,810
	Active Transp. Advisory Committee			156				
4120	Committee	-	-	156	-	-	-	-
4115	Planning	270,837	296,039	310,344	302,532	269,419	285,640	325,789
4125	Building Services	385,224	316,089	409,527	417,771	462,322	464,744	403,221
Total		660,542	616,613	724,097	723,244	738,026	756,669	735,820
Year over Year Change		0.2%	-6.7%	17.4%	-0.1%	2.0%	4.6%	-2.8%
POLICE SERVICES								
4116	Police Services	1,747,757	1,838,720	1,958,043	2,103,257	2,197,006	2,119,019	2,397,445
4129	Police Dispatch	492,224	568,619	596,166	628,040	660,931	675,931	736,062
Total		2,239,981	2,407,339	2,554,209	2,731,297	2,857,937	2,794,950	3,133,507
Year over Year Change		4.6%	7.5%	6.1%	6.9%	4.6%	2.3%	12.1%
PUBLIC WORKS								
4121	Public Works Administration	131,133	148,233	177,068	165,621	208,751	209,529	213,300
4122	Streets	271,984	252,686	286,048	267,702	410,158	393,411	435,554
4123	Park Maintenance	194,588	214,631	217,695	254,515	289,933	268,336	282,468
4126	Pool Maintenance	147,642	133,188	145,387	128,451	152,081	156,873	191,442
4124	Maintenance Shop	23,410	36,268	43,459	46,233	52,586	52,035	34,131
4127	Building Maintenance	219,663	293,570	337,422	364,150	388,222	398,761	406,405
Total		988,420	1,078,576	1,207,079	1,226,672	1,501,731	1,478,945	1,563,300
Year over Year Change		8.9%	9.1%	11.9%	1.8%	22.4%	20.6%	5.7%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
RECREATION SERVICES								
4152	Recreation Programs	98,564	126,058	121,099	153,019	177,915	180,399	187,868
4153	Education/Recreation Courses	49,172	50,056	52,880	53,564	111,386	104,684	105,991
4154	Senior Activities	19,623	11,511	17,520	26,239	57,975	52,323	59,934
4156	Aquatic Services	148,225	259,438	249,822	241,450	288,096	264,237	284,045
4107	Community Promotions	79,833	57,049	84,529	-	-	-	-
4155	Community Activities	18,982	19,985	31,376	29,509	40,326	41,089	40,632
4174	Library Services	76,070	86,539	92,310	101,145	108,226	108,226	110,432
4173	Sharpsteen Museum	15,288	14,640	17,062	15,818	20,670	16,592	20,662
4405	Transit - Shuttle	10,000	10,000	10,000	10,000	10,500	10,500	10,500
Total		515,757	635,276	676,598	630,744	815,094	778,050	820,064
Year over Year Change		-5.3%	23.2%	6.5%	-6.8%	29.2%	23.4%	5.4%
<i>Community Promotions moved to Support Services 07/01/18</i>								
Total Operations		7,159,495	8,458,067	8,421,055	8,992,359	10,188,941	10,057,051	10,831,869
		8.3%	18.1%	-0.4%	6.8%	13.3%	11.8%	7.7%
Special Projects								
Total Special Projects		14,450	-	-	-	-	-	-
Capital Improvements								
	Streets	78,146	1,706,624	655,932	1,985,782	2,949,750	1,776,700	1,550,000
	Parks	-	-	8,918	196,725	85,000	80,880	125,000
	Buildings & Facilities	137,516	317,694	1,063,470	153,791	260,000	61,535	392,700
	Other	72,466	45,967	135,022	358,996	195,000	302,621	545,000
Total Capital Improvements		288,128	2,070,285	1,863,342	2,695,294	3,489,750	2,221,736	2,612,700
Total General Fund Appropriations		7,462,073	10,528,352	10,284,397	11,687,653	13,678,691	12,278,787	13,444,569

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Debt Service								
4430	Debt Service Payments	-	-	-	-	-	-	-
Total Debt Service		-	-	-	-	-	-	-
Other Uses								
Transfers Out								
	Auditors Adjustments	26,080	-	-	-	-	-	-
	Water & WWTP Operations	-	105,946	-	-	-	-	-
	Water Rate-Stabilization Fund	-	-	-	-	-	250,000	-
	Debt Service	-	175,884	450,996	373,902	373,902	373,902	373,902
	Water Operations	79,400	79,400	-	-	20,000	118,800	20,000
	Employee Benefits	650,000	500,000	500,000	1,000,000	170,000	1,000,000	500,000
	Equipment Fund	95,147	64,345	91,029	109,999	221,065	247,335	127,943
	MTC Grant Funds	12,107	-	1,507	246,900	-	-	-
	Affordable Housing	-	220,000	-	75,886	-	-	-
Total Other		892,734	1,172,109	1,043,532	1,806,687	784,967	1,990,037	1,021,845
Total General Fund Uses		8,354,807	11,700,461	11,327,929	13,494,340	14,463,658	14,268,824	14,466,414

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General Fund
CIP Project Summary

Project #	Description	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
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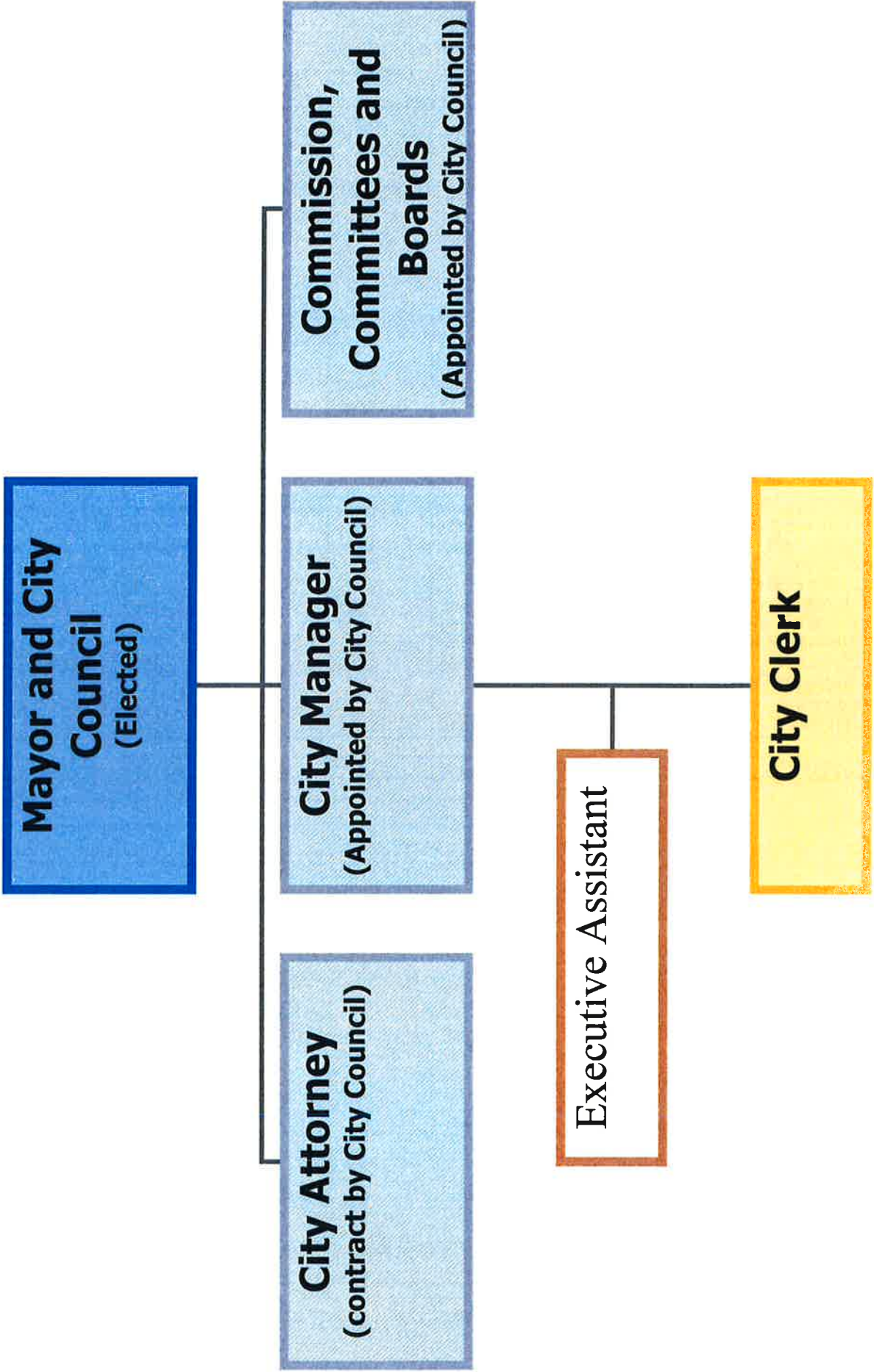
Streets								
5402	Pavement Maintenance	28,579	627,813	607,578	1,546,645	1,800,000	902,591	1,450,000
5440	Garnett Creek Bridge	-	-	1,513	-	-	3,096	-
5520-4915	Culvert Repair Grant Street	9,386	972,785	38,996	425,072	1,129,750	828,715	-
5589	Culvert - Feige Access Road	-	-	-	-	-	-	100,000
5544	Way Finding Signage	-	-	-	14,065	20,000	42,298	-
5545	Downtown Directory Signage	-	-	701	-	-	-	-
SUBTOTAL STREETS		78,146	1,706,624	655,932	1,985,782	2,949,750	1,776,700	1,550,000

Parks								
5563	Pioneer Park	-	-	-	115,814	-	-	-
5566	Pioneer Park - Play Lot Playgrnd	-	-	-	27,881	-	-	-
5570	Parklets	-	-	-	-	30,000	25,000	-
5569	Logvy Park	-	-	-	-	25,000	-	100,000
5581	Pioneer Park Improvements	-	-	-	-	-	41,880	-
5585	Pedestrian Bridge at Gold	-	-	-	-	-	-	25,000
5560	Pioneer Park Pedestrian Bridge	-	-	-	53,030	30,000	14,000	-
SUBTOTAL PARKS		-	-	8,918	196,725	85,000	80,880	125,000

Buildings & Facilities								
5503	Monhoff & Recreation Improvements	56,981	197,874	1,002,265	(19,456)	-	-	-
5408	PW Corp Yard	-	-	-	-	200,000	28,146	180,000
5451-4915	Community Pool Facility	23,156	-	33,319	61,213	30,000	8,093	200,000
5501	City Hall Remodel	-	-	-	-	-	-	12,700
5502	Facility Improvements Community Center & Sharpsteen	-	73,435	15,871	112,034	30,000	25,296	-
SUBTOTAL BUILDINGS & FACILITIES		137,516	317,694	1,063,470	153,791	260,000	61,535	392,700

Other Improvements								
5200-4915	Pioneer Cemetary	-	-	-	-	20,000	-	40,000
5512-4915	Boys and Girls Club	-	-	2,865	-	-	-	-
5521-4905	Fairway Path Extension	30,970	12,719	10,586	-	-	-	-
5530-4915	Access Facility & Sidewalk Improvements	34,738	33,248	35,585	48,658	100,000	100,000	100,000
5550-4915	Parking Lot - Affordable Housing	-	-	20,000	-	-	-	-
5552	Flood Damage- Jan 2017	-	-	65,986	-	-	-	-
5559	Little League - Restroom	-	-	-	153,853	-	-	-
5561	Tubbs Fire	-	-	-	142,979	-	-	-
5562	Railroad Tracks Repurpose	-	-	-	-	-	-	5,000
5564	Vine Trail	-	-	-	5,531	-	-	-
5568	Tedeschi Field	-	-	-	-	30,000	-	-
5582	Fire Station Enclosures	-	-	-	-	-	160,000	-
5584	Microgrid Concept	-	-	-	-	-	25,290	-
5565	Oat Hill Mine	-	-	-	7,975	45,000	17,331	400,000
5531-4402	Earthquake Improvements	6,758	-	-	-	-	-	-
SUBTOTAL OTHER		72,466	45,967	135,022	358,996	195,000	302,621	545,000

Total All General Fund Projects		288,128	2,070,285	1,863,342	2,695,294	3,489,750	2,221,736	2,612,700
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City of Calistoga Administration
 Staffing Chart
 FY 2019-2020

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4303	FICA/MEDICARE	1,065	514	467	463	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	23,572	35,113	34,640	35,317	38,107	38,107	37,166
4312	WORKERS COMP	701	727	636	646	660	660	660
4313	OTHER BENEFITS	3,795	195	195	172	139	139	139
SUBTOTAL		41,133	48,549	47,938	48,598	51,824	51,824	50,883
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	372	1,001	238	637	400	400	400
4410	ADVERTISING	3,626	3,962	4,101	2,347	3,800	2,500	3,800
4665	VICE MAYOR DUNSFORD	-	-	-	65	250	250	250
4666	COUNCILMEMBER KRAUS	-	-	-	-	250	250	250
4667	CNCLMBR/MAYOR CANNING	280	2,345	2,357	2,250	2,500	2,500	2,500
4673	COUNCILMEMBER BARNES COUNCILMEMBER LOPEZ-	160	160	64	125	250	-	-
4668	ORTEGA	160	2,828	3,142	2,161	2,500	2,500	2,500
4674	COUNCILMEMBER WILLIAMS	-	-	-	-	-	640	2,500
4808	PROMOTION	-	-	-	-	-	-	-
SUBTOTAL		4,598	10,296	9,902	7,585	9,950	9,040	12,200
TOTAL PROGRAM BUDGET		45,731	58,845	57,840	56,183	61,774	60,864	63,083

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

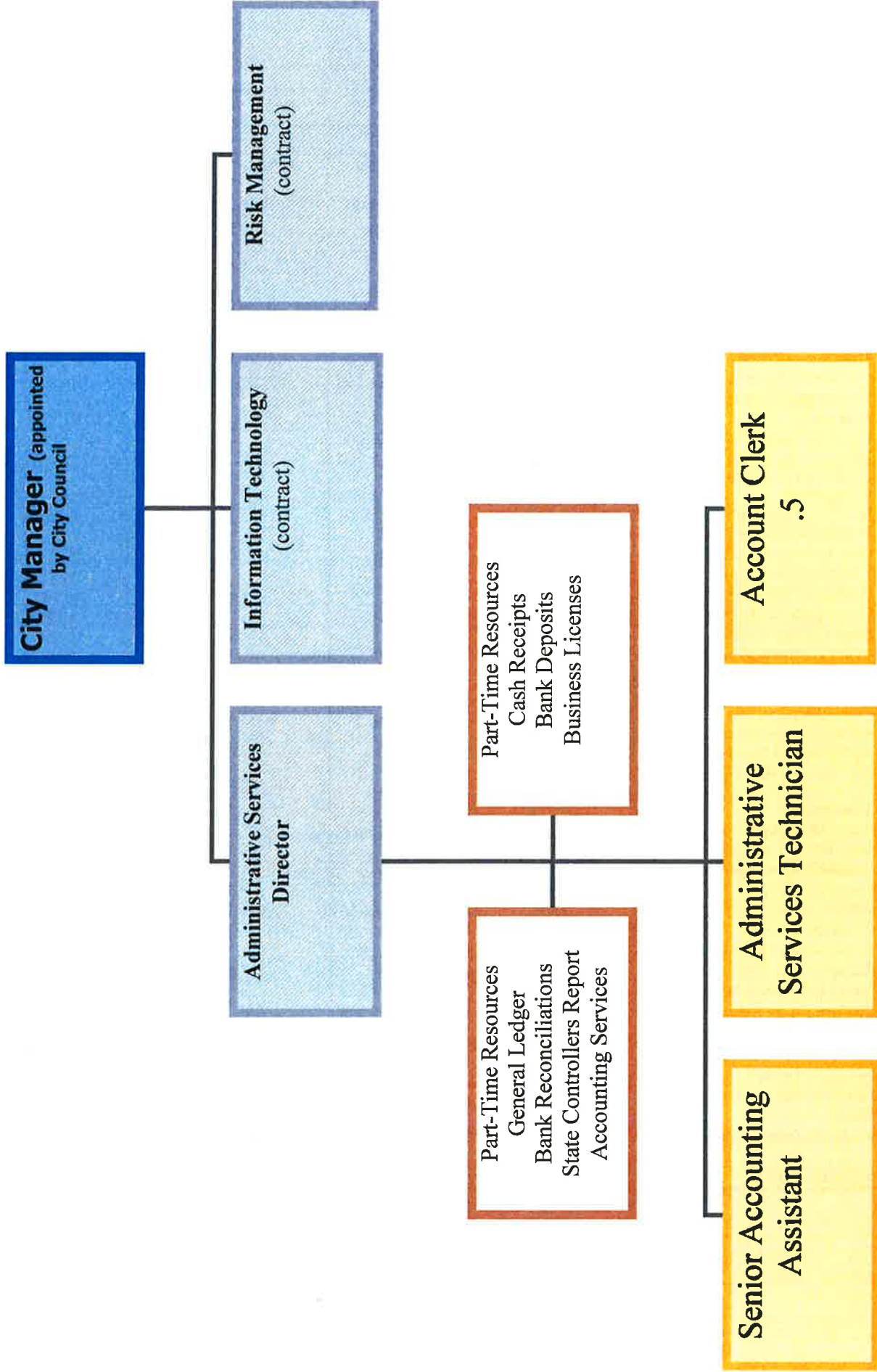
Department: City Clerk
 Program: City Clerk
 Account Code: 01-4111

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	42,301	49,783	59,771	62,991	66,393	67,217	73,750
4302	OVERTIME	-	66	58	106	-	-	-
4303	FICA/MEDICARE	3,262	3,808	4,571	4,828	5,189	5,253	5,935
4305	INCENTIVE PAY	1,440	1,440	1,440	1,494	1,440	1,455	3,830
4310	PERS	2,630	3,467	7,005	7,865	4,907	4,969	5,318
4311	MEDICAL/DENTAL	6,927	7,567	7,953	7,982	8,074	8,074	10,258
4312	WORKERS COMP	3,300	3,597	4,089	3,388	3,731	3,777	4,267
4313	OTHER BENEFITS	153	183	233	235	270	270	274
SUBTOTAL		60,013	69,911	85,120	88,889	90,004	91,015	103,632
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,789	2,921	2,963	3,463	3,000	3,000	3,000
4402	CONTRACT SERVICES	5,720	9,601	31,649	18,085	7,000	8,250	8,250
4405	TRAINING & MEETINGS	1,946	1,959	4,545	5,777	6,300	3,000	1,000
4410	ADVERTISING	1,748	1,569	216	-	1,000	1,000	1,000
4415	POSTAGE	437	638	566	362	900	900	900
4430	DUES & SUBSCRIPTIONS	359	595	352	423	300	250	300
4650	TRAINING & MEETINGS	791	1,106	93	1,834	1,000	3,000	3,000
4510	EQUIPMENT FUND RENTAL	2,589	3,044	3,870	3,662	4,461	3,507	4,000
SUBTOTAL		18,379	21,433	44,254	33,606	23,961	22,907	21,450
TOTAL PROGRAM BUDGET		78,392	91,344	129,374	122,495	113,965	113,922	125,082

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	11	182	-	-	500	-	500
4402	CONTRACT SERVICES	7,719	-	289	-	15,000	23,827	-
4410	ADVERTISING	3,032	-	1,675	-	15,000	9,522	500
4415	POSTAGE	526	-	-	-	300	950	300
4650	TRAINING & MEETINGS	-	-	-	395	400	-	1,200
SUBTOTAL		11,288	182	1,964	395	31,200	34,299	2,500
TOTAL PROGRAM BUDGET		11,288	182	1,964	395	31,200	34,299	2,500



City of Calistoga Administrative Services Department
 Staffing Chart
 FY 2019-2020

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

SERVICES & SUPPLIES								
4479	The Family Center	10,000	7,500	13,000	10,000	10,000	10,000	10,000
	The Family Center- Senior Need	15,000	15,000	24,500	20,000	20,000	20,000	20,000
	The Family Center- Immigration Assistance	-	-	-	30,000	30,000	30,000	30,000
4446	One Napa Valley Initiative	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	16,500	7,500
4450	Legal Aide (Seniors and Immigrants)	30,000	10,847	8,239	-	-	-	-
4487	Boys and Girls Club	-	-	-	-	40,000	45,485	40,000
4451	The Family Center (Youth Diversion Program)	-	-	-	-	25,000	25,000	25,000
4452	Crossing Guard	-	-	-	-	8,000	8,000	8,000
4453	Petaluma Animal Services	-	-	-	-	25,000	35,000	35,000
4454	Community Survey	-	-	-	-	20,000	1,200	-
4442	Napa County Housing Authority	-	-	-	-	30,560	30,560	45,000
4555	Calistoga Affordable Housing	-	-	-	-	10,000	10,000	10,000
4463	Community Action Senior Nutrition Program	-	-	-	-	3,500	3,500	3,500
4556	Preschool	-	-	-	5,000	-	-	-
4559	Active Transportation	-	-	-	-	-	500	2,500
4558	NVTA Annual Membership	-	-	-	-	-	-	7,288
4554	Fair Housing Napa Valley	-	-	-	-	12,000	12,000	12,000
	Community Enrichment Grants					30,000	-	30,000
4459	Every 15 Minutes Chamber of Commerce -	-	-	924	-	-	-	-
4441	Lighted Tractor Parade	-	-	-	-	-	7,500	-
4474	Hispanic Festival	5,000	-	-	-	-	-	-
4482	Calistoga Art Center	750	5,618	4,866	4,877	-	5,485	-
4483	Calistoga Cares	1,750	750	1,000	-	-	-	-
4467	Community Christmas Bazaar	-	1,500	1,500	1,500	-	-	-
4495	Calistoga Pet Clinic	-	2,500	-	-	-	1,000	-
4497	Calistoga Springs Homeowners	-	-	-	-	-	-	-
4485	Calistoga After School	2,500	2,500	3,000	4,000	-	3,000	-
4491	Community Gardens	-	-	-	5,000	-	-	-
4496	Sorpotomists International	-	-	1,000	2,000	-	-	-
4551	Hearts & Hands	-	-	10,000	8,687	-	5,000	-
4553	Fire Association	-	-	-	50,000	-	-	-
4557	Flags	-	-	-	-	-	1,030	-
	Subtotal Community Enrichment Grants	14,000	12,868	26,290	76,064	30,000	23,015	30,000
	TOTAL PROGRAM BUDGET	79,833	57,049	84,529	148,564	274,893	274,093	289,121

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	102,937	125,533	134,646	138,995	151,171	152,066	162,862
4302	OVERTIME	-	66	58	106	-	-	-
4303	FICA/MEDICARE	6,952	8,456	9,298	8,890	11,868	11,938	12,958
4309	SPECIAL PAY	2,208	6,128	2,208	2,262	3,972	3,987	6,524
4310	PERS	18,475	15,604	12,836	14,478	11,336	11,404	11,708
4311	MEDICAL/DENTAL	7,347	11,244	17,002	17,248	17,824	17,824	21,685
4312	WORKERS COMP	5,670	6,160	7,071	7,376	8,533	8,533	9,316
4313	OTHER BENEFITS	366	452	514	528	589	589	595
4314	SHARE THE SAVINGS	5,040	3,240	1,440	1,575	-	-	-
4315	HOUSING ALLOWANCE	-	7,000	8,000	-	-	-	-
SUBTOTAL		153,995	183,883	193,073	191,458	205,293	206,341	225,648
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	442	596	380	354	1,000	100	1,000
4402	CONTRACT SERVICES	-	-	-	18	2,000	500	-
4403	UTILITIES	2,059	1,980	2,139	2,295	2,500	2,500	2,500
4405	TRAINING & MEETINGS	46	913	1,146	1,267	1,200	2,700	500
4410	ADVERTISING	-	-	750	-	-	-	-
4415	POSTAGE	43	88	30	175	500	250	2,000
4430	DUES & SUBSCRIPTIONS	878	1,218	3,549	2,599	1,500	2,250	1,500
4650	TRAINING & MEETINGS	1,853	1,008	1,704	4,272	5,500	3,200	2,000
4510	EQUIP FUND RENTAL	5,140	5,846	8,390	6,962	8,941	6,891	7,768
SUBTOTAL		10,461	11,649	18,088	17,942	23,141	18,391	17,268
TOTAL PROGRAM BUDGET		164,456	195,532	211,161	209,400	228,434	224,732	242,916

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

SERVICES & SUPPLIES								
4402	City Attorney	365,312	235,486	209,737	191,280	200,000	200,000	200,000
	Special Legal Counsel &							
4410	Litigation	910	567,185	-	1,487	-	-	-
SUBTOTAL		366,222	802,671	209,737	192,767	200,000	200,000	200,000
TOTAL PROGRAM BUDGET		366,222	802,671	209,737	192,767	200,000	200,000	200,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	15,159	18,938	18,719	17,845	18,763	18,763	19,655
4303	FICA/MEDICARE	905	1,162	1,182	925	1,478	1,478	1,546
4305	INCENTIVE PAY	552	520	552	552	552	552	552
4310	PERS	3,660	3,065	1,700	1,707	1,428	1,428	1,411
4311	MEDICAL/DENTAL	110	968	2,250	2,301	2,438	2,438	2,445
4312	WORKERS COMP	886	943	1,063	1,014	1,062	1,062	1,111
4313	OTHER BENEFITS	53	55	70	70	71	71	71
4315	HOUSING ALLOWANCE	-	1,750	2,000	-	-	-	-
SUBTOTAL		21,325	27,401	27,536	24,414	25,792	25,792	26,791
SERVICES & SUPPLIES								
4402	CALISTOGA CHAMBER OF COMMERCE - VISITORS	325,000	333,125	342,119	400,000	450,000	450,000	463,500
4410	ADVERTISING	-	-	-	3,498	-	1,578	1,600
SUBTOTAL		325,000	333,125	342,119	403,498	450,000	451,578	465,100
TOTAL PROGRAM BUDGET		346,325	360,526	369,655	427,912	475,792	477,370	491,891

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

Department: Support Services - Finance Department

Program: Finance

Account Code: 01-4108

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	116,738	128,587	138,945	147,265	152,214	152,424	152,329
4302	OVERTIME	65	141	40	294	-	-	-
4303	FICA/MEDICARE	9,636	10,674	10,902	11,639	14,081	14,339	14,432
4305	INCENTIVE PAY	2,690	3,361	4,752	4,886	5,041	8,205	6,165
4308	PART TIME SALARIES	8,068	9,604	10,659	12,793	26,806	21,806	30,160
4310	PERS	22,691	30,231	32,897	31,512	42,177	42,860	46,533
4311	MEDICAL/DENTAL	14,059	17,630	17,904	18,355	19,179	19,179	18,198
4312	WORKERS COMP	7,301	8,006	8,111	9,335	10,123	10,309	10,376
4313	OTHER BENEFITS	424	492	924	1,434	588	588	588
SUBTOTAL		181,672	208,726	225,134	237,513	270,209	269,710	278,781
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,833	4,497	5,239	3,885	4,840	4,840	4,140
4402	CONTRACT SERVICES							
	Accounting Services	20,712	21,623	19,203	17,799	26,875	27,025	27,125
	Business License System Revenue Enhancement Program							
4403	UTILITIES	2,059	1,964	2,139	2,295	2,500	2,500	2,700
4405	TRAINING & MEETINGS	870	21	-	-	1,325	900	1,325
4415	POSTAGE	2,816	2,708	2,688	1,406	3,500	2,500	2,500
4430	DUES & SUBSCRIPTIONS	758	968	957	1,214	1,024	1,024	1,024
4510	EQUIPMENT FUND RENTAL	7,773	8,777	10,292	10,117	12,639	9,732	10,492
SUBTOTAL		38,821	40,558	40,518	36,716	52,703	48,521	49,306
TOTAL PROGRAM BUDGET		220,493	249,284	265,652	274,229	322,912	318,231	328,087

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,240	3,405	6,256	4,334	4,315	4,315	4,515
4402	CONTRACT SERVICES	27,679	39,393	28,467	32,655	43,000	43,000	44,865
	NCTPA Support							
	LAFCO Support							
	Napa Cty - PropTax Collection							
	Other							
4414	AUDITING SERVICES	30,566	49,438	43,155	39,860	42,000	45,675	51,675
4415	POSTAGE	2,178	2,354	2,154	2,966	2,240	2,322	2,400
4417	FUEL & OIL	80	62	86	-	-	-	-
4430	DUES & SUBSCRIPTIONS	4,533	6,137	5,908	6,628	6,655	6,705	6,905
4431	FEES	4,643	6,129	5,710	7,133	7,500	7,500	7,500
4465	STAFF DEVELOPMENT	-	-	1,000	1,000	3,000	3,000	3,000
4466	STAFF CELEBRATION	1,180	2,509	7,803	4,912	5,600	4,600	4,600
4499	CONTINGENCY	18,954	540	6,391	1,000	15,000	15,000	15,000
4499	SEPARATION EXPENSES	-	-	-	-	50,000	-	35,000
4510	EQUIP. FUND RENTAL	34,469	35,321	31,134	37,023	35,663	22,355	35,663
	SUBTOTAL	127,522	145,288	138,064	137,511	214,973	154,472	211,123
TOTAL PROGRAM BUDGET		127,522	145,288	138,064	137,511	214,973	154,472	211,123

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

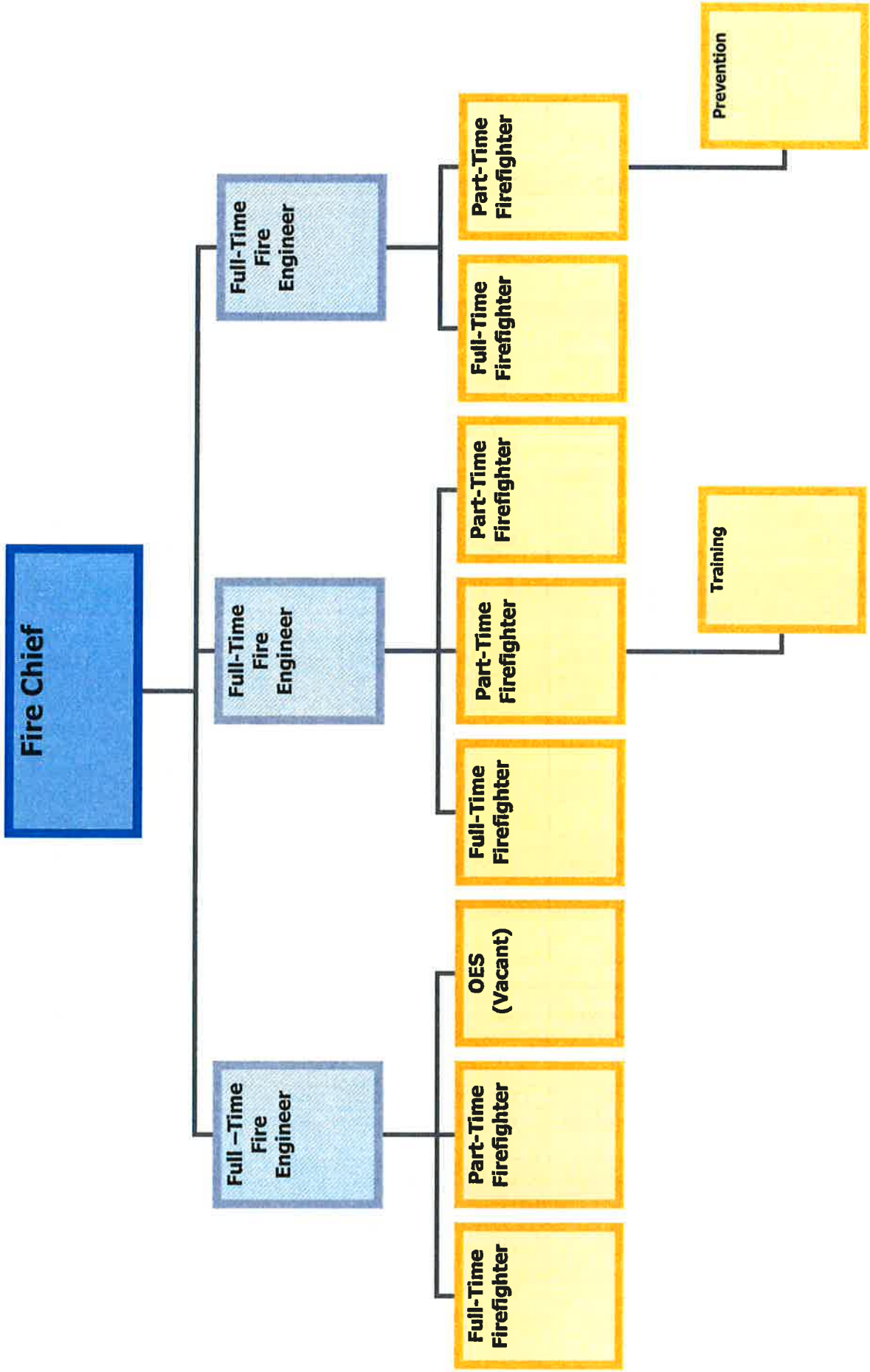
PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	26,125	31,406	32,807	33,108	34,726	34,768	40,228
4303	FICA/MEDICARE	1,773	2,155	2,172	1,989	2,776	2,784	3,225
4305	INCENTIVE PAY	1,090	1,193	1,502	1,529	1,560	1,622	1,923
4310	PERS	6,411	6,957	5,740	5,442	7,065	7,100	8,015
4311	MEDICAL/DENTAL	951	1,811	3,105	3,175	3,363	3,363	3,971
4312	WORKERS COMP	1,526	1,642	1,832	1,857	1,996	2,001	2,318
4313	OTHER BENEFITS	87	94	116	118	121	121	139
4315	HOUSING ALLOWANCE	-	1,750	2,000	-	-	-	-
SUBTOTAL		37,963	47,008	49,274	47,218	51,607	51,759	59,819
SERVICES & SUPPLIES								
4411	INSURANCE DEPOSITS & PREMIUMS							
	Liability Deposit	145,052	134,172	185,866	219,209	221,499	277,634	237,512
	Property Deposit	49,181	45,307	41,778	58,158	57,991	61,998	83,752
	Volunteer Insurance	711	737	772	797	800	800	800
	Public Employee Bond	913	913	935	950	950	950	950
	Workers Comp Adjustment	33,656	52,450	20,471	40,772	40,000	69,638	40,000
4435	Claims Reserve/Payments	804	8,872	1,504	25,602	75,000	50,000	50,000
SUBTOTAL		230,317	242,451	251,326	345,488	396,240	461,020	413,014
TOTAL PROGRAM BUDGET		268,280	289,459	300,600	392,706	447,847	512,779	472,833

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	36,310	43,829	48,604	49,341	51,960	52,373	61,444
4302	OVERTIME	-	33	29	53	-	-	-
4303	FICA/MEDICARE	2,535	3,066	3,468	3,339	4,709	4,742	5,664
4305	INCENTIVE PAY	1,272	1,240	1,272	1,299	1,272	1,280	2,605
4308	PART TIME SALARIES	-	-	-	-	8,320	8,320	9,984
4310	PERS	4,974	4,692	4,352	5,186	3,881	3,912	4,424
4311	MEDICAL/DENTAL	3,564	4,654	6,227	6,292	6,474	6,474	8,186
4312	WORKERS COMP	1,508	1,686	1,995	3,071	3,385	3,409	4,072
4313	OTHER BENEFITS	440	595	712	187	217	217	237
4315	HOUSING ALLOWANCE	-	1,750	2,000	-	-	-	-
SUBTOTAL		50,603	61,545	68,659	68,768	80,218	80,727	96,616
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,518	845	136	48	350	600	600
4402	CONTRACT SERVICES	74,039	107,034	103,065	76,226	55,900	55,900	54,900
	Personnel Services							
	Pre-Employment Check & Testing							
	Preventative Medical							
	CalPERS Medical							
	Other (Unemployment claims)							
	Classification & Comp Study							
4405	TRAINING & MEETINGS	1,114	1,353	1,355	2,579	1,000	1,000	1,000
4410	ADVERTISING	7,303	10,543	1,904	8,119	7,500	7,500	7,500
4415	POSTAGE	771	341	1,090	1,812	1,700	1,500	1,500
4424	HEALTH	22,342	22,051	18,019	15,094	15,720	15,720	15,720
SUBTOTAL		107,087	142,167	125,569	103,878	82,170	82,220	81,220
TOTAL PROGRAM BUDGET		157,690	203,712	194,228	172,646	162,388	162,947	177,836

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City of Calistoga Fire Department
 Staffing Chart
 FY 2019-2020

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

Department: Fire Services
 Program: Fire Operations

Account Code: 01-4117

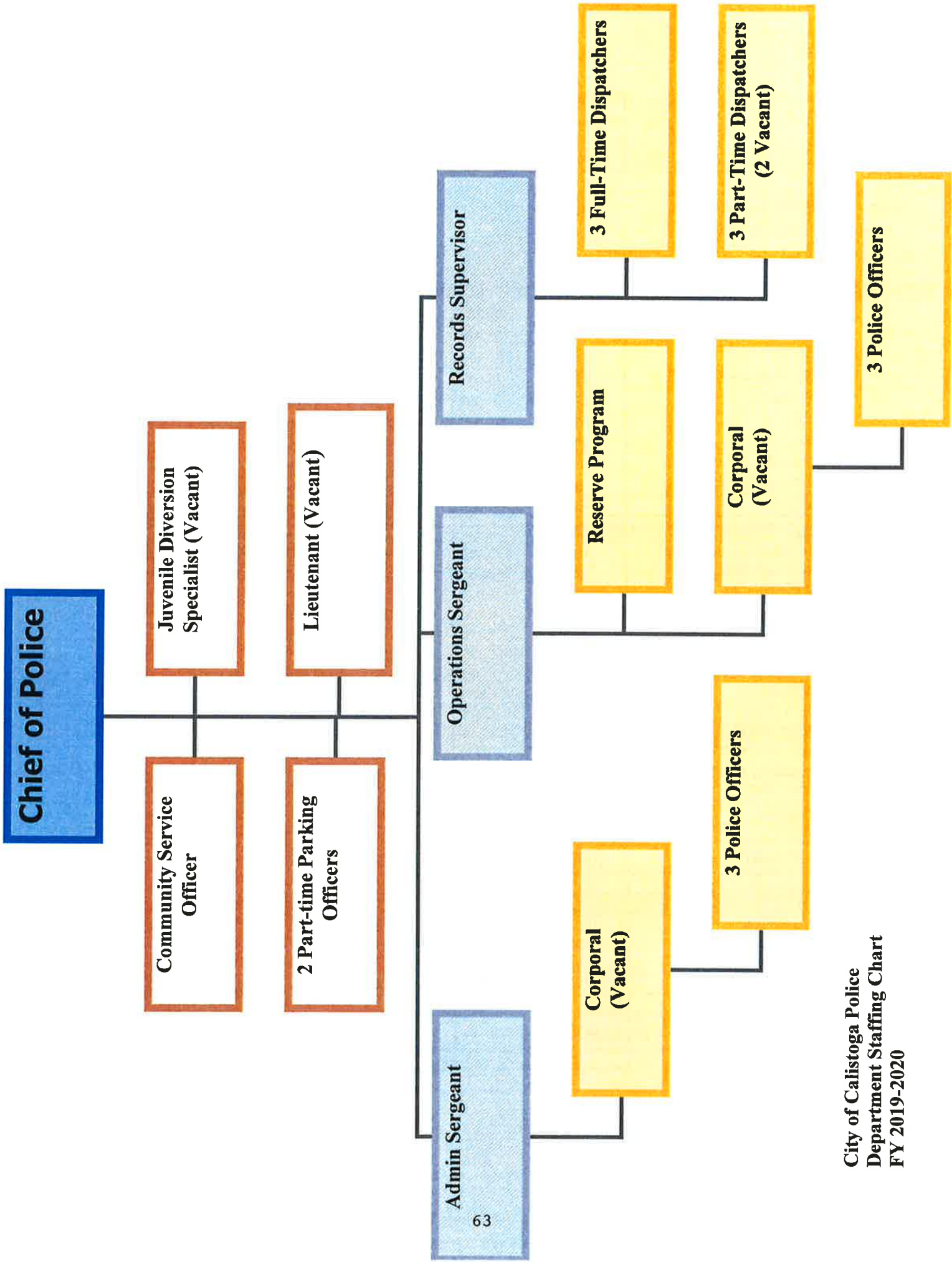
PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	317,746	345,598	374,333	469,568	583,519	625,633	712,368
4302	OVERTIME	90,170	170,545	138,064	192,449	178,006	178,006	152,019
4303	FICA/MEDICARE	37,439	47,235	52,332	63,339	70,434	64,559	86,441
4308	PART TIME SALARIES	130,012	145,007	193,178	199,858	153,884	153,884	252,042
4309	SPECIAL PAY	5,054	6,527	10,358	8,369	5,299	17,638	13,514
4310	PERS	140,702	233,799	235,501	199,187	262,991	248,033	318,058
4311	MEDICAL/DENTAL	83,620	109,294	121,871	130,128	166,835	116,835	105,745
4312	WORKER'S COMP	27,195	37,090	41,491	42,057	50,639	54,256	62,147
4313	OTHER BENEFITS	1,525	1,857	1,899	2,068	2,848	2,848	2,839
SUBTOTAL		833,463	1,096,952	1,169,027	1,307,023	1,474,455	1,461,692	1,705,173
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,287	7,052	9,964	14,822	16,300	21,300	16,700
4402	CONTRACT SERVICES	30,800	34,552	39,972	42,987	47,520	46,775	47,520
4403	UTILITIES	14,412	15,022	15,442	14,160	14,000	14,000	16,000
4404	REPAIRS & MAINTENANCE	5,719	47,359	37,285	44,930	41,150	37,150	41,150
4405	TRAINING & MEETINGS	2,683	4,233	1,292	6,542	7,500	2,500	7,500
4408	UNIFORM ALLOWANCE	11,952	46,266	19,692	16,458	13,600	15,200	13,600
4415	POSTAGE	119	650	141	171	250	250	250
4417	FUEL & OIL	8,166	6,753	9,261	11,084	13,500	12,500	13,500
4420	MEDICAL SUPPLIES	4,205	3,271	3,305	7,934	8,000	7,800	8,000
4430	DUES & SUBSCRIPTIONS	-	-	-	-	250	250	250
4510	EQUIP FUND RENTAL	30,177	35,944	48,442	48,410	66,662	54,367	59,533
SUBTOTAL		113,520	201,102	184,796	207,498	228,732	212,092	224,003
Other								
4821	SPECIAL EQUIPMENT	-	-	2,062	-	-	-	-
4822	OFFICE EQUIPMENT	-	-	-	-	-	-	2,000
SUBTOTAL		-	-	2,062	-	-	-	2,000
TOTAL PROGRAM BUDGET		946,983	1,298,054	1,355,885	1,514,521	1,703,187	1,673,784	1,931,176
ESTIMATED PROGRAM REVENUES								
3243	Fire Services Reimbursements	387,167	620,258	484,032	476,787	500,000	500,000	467,000
TOTAL PROGRAM REVENUES		387,167	620,258	484,032	476,787	500,000	500,000	467,000
Net Program Subsidy by General Fund		559,816	677,796	871,853	1,037,734	1,203,187	1,173,784	1,464,176

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	11,094	12,219	13,090	15,360	15,963	17,221	18,266
4303	FICA/MEDICARE	859	969	917	1,097	1,234	1,335	1,428
4305	INCENTIVE PAY	90	90	90	90	165	225	405
4310	PERS	3,880	5,466	6,008	5,289	8,135	8,800	10,019
4311	MEDICAL/DENTAL	1,684	1,688	1,711	1,750	1,854	1,854	1,829
4312	WORKER'S COMP	626	677	714	781	887	959	1,027
4313	OTHER BENEFITS	34	39	46	48	50	50	56
SUBTOTAL		18,267	21,148	22,576	24,415	28,288	30,444	33,030
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	1,980	98	840	2,500	2,500	2,500
4402	CONTRACT SERVICES	2,941	2,238	2,238	2,238	3,000	3,000	3,000
4405	TRAINING & MEETINGS	205	-	-	3,580	5,000	5,000	5,000
4415	POSTAGE & REPRODUCTION	-	-	-	-	-	-	-
SUBTOTAL		3,146	4,218	2,336	6,658	10,500	10,500	10,500
TOTAL PROGRAM BUDGET		21,413	25,366	24,912	31,073	38,788	40,944	43,530

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City of Calistoga Police
 Department Staffing Chart
 FY 2019-2020

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	805,064	700,963	874,364	1,040,272	1,112,523	997,528	1,226,574
4302	OVERTIME	126,381	135,656	192,052	136,471	119,566	159,875	133,966
4303	FICA/MEDICARE	79,746	69,158	82,651	92,370	101,047	93,136	111,016
4308	PART TIME SALARIES	25,513	15,081	4,405	5,809	12,607	13,807	13,901
4309	SPECIAL PAY	102,134	83,353	84,892	84,707	76,181	76,781	76,744
4310	PERS	253,001	228,595	244,070	238,693	259,841	240,391	274,611
4311	MEDICAL/DENTAL	53,907	60,526	94,038	119,702	148,555	138,555	204,045
4312	WORKER'S COMP	57,743	69,089	66,543	71,271	72,648	67,933	79,815
4313	OTHER BENEFITS	2,739	2,606	3,392	3,999	4,469	4,469	4,664
SUBTOTAL		1,506,228	1,365,027	1,646,407	1,793,294	1,907,437	1,792,475	2,125,336
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	10,374	18,132	19,567	19,609	17,000	20,000	17,000
4402	CONTRACT SERVICES	67,964	299,465	152,117	140,866	78,187	161,187	91,042
4403	UTILITIES	17,606	19,464	21,659	21,287	14,000	14,000	14,000
4404	REPAIRS & MAINTENANCE	4,012	3,638	9,271	5,239	8,000	6,000	8,000
4405	TRAINING & MEETINGS	1,863	2,788	3,274	4,549	7,000	6,000	7,000
4408	UNIFORM ALLOWANCE	4,677	6,728	8,953	1,473	6,000	6,000	6,000
4409	TRAINING & SEMINARS: POST	12,321	5,981	5,582	9,119	15,000	15,000	15,000
4415	POSTAGE	819	855	733	1,163	1,000	1,200	1,000
4417	FUEL & OIL	19,514	7,876	11,248	17,501	24,000	20,000	24,000
4430	DUES & SUBSCRIPTIONS	640	1,116	425	776	990	990	990
4431	FEES - BOOKING	-	-	910	2,548	5,000	5,000	5,000
4650	TRAINING & MEETINGS	2,379	1,744	1,887	1,973	5,000	5,000	5,000
4510	EQUIP FUND RENTAL	97,688	105,906	76,010	83,860	108,392	66,167	78,077
SUBTOTAL		241,529	473,693	311,636	309,963	289,569	326,544	272,109
TOTAL PROGRAM BUDGET		1,747,757	1,838,720	1,958,043	2,103,257	2,197,006	2,119,019	2,397,445
ESTIMATED PROGRAM REVENUES								
41-3358	COPS Funding	120,848	100,000	139,416	152,178	100,000	100,000	100,000
3226/3256	Police Services	46,007	41,494	43,060	60,441	40,000	55,000	50,000
3210	POST Reimbursements	5,530	1,032	-	1,632	-	-	-
TOTAL PROGRAM REVENUES		172,385	142,526	182,476	214,251	140,000	155,000	150,000
Net Program Subsidy by General Fund		1,575,372	1,696,194	1,775,567	1,889,006	2,057,006	1,964,019	2,247,445

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	233,851	274,714	289,138	299,243	299,464	299,464	318,453
4302	OVERTIME	25,139	21,253	34,202	19,229	24,734	21,734	22,254
4303	FICA/MEDICARE	20,824	26,032	28,112	30,838	30,879	30,879	34,176
4308	PART TIME SALARIES	46,971	27,344	21,527	63,344	57,163	82,163	82,042
4309	SPECIAL PAY	29,958	30,335	29,202	24,926	22,290	22,290	23,993
4310	PERS	64,228	88,259	87,315	80,244	103,188	103,188	122,796
4311	MEDICAL/DENTAL	41,885	75,667	76,639	78,118	81,183	78,183	80,903
4312	WORKER'S COMP	19,756	18,942	19,024	21,272	22,201	21,201	24,571
4313	OTHER BENEFITS	911	1,173	1,255	1,323	1,366	1,366	1,411
SUBTOTAL		483,523	563,719	586,414	618,537	642,468	660,468	710,599
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,430	1,752	4,540	2,252	3,000	2,500	5,000
4404	REPAIRS & MAINTENANCE	522	247	169	2,142	4,500	3,000	5,000
4405	TRAINING & MEETINGS	1,901	1,727	979	1,966	3,000	3,000	5,000
4408	UNIFORM ALLOWANCE	1,766	179	388	1,075	2,000	2,000	3,000
4409	TRAINING & SEMINARS: POST	2,082	870	3,601	1,653	3,500	3,500	5,000
4415	POSTAGE	-	-	-	340	2,000	1,000	2,000
4430	DUES & SUBSCRIPTIONS	-	125	75	75	463	463	463
SUBTOTAL		8,701	4,900	9,752	9,503	18,463	15,463	25,463
TOTAL PROGRAM BUDGET		492,224	568,619	596,166	628,040	660,931	675,931	736,062

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Planning and Building Director

Permit Technician

Planning
Development Review
Long Range Planning
Code Enforcement
Environmental Review

Building
Inspection Services
Plan Check
Code Enforcement
Mobile Home Parks

Senior Planner/Assistant to City Manager (.91)

Building Official

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

Department: Planning & Building
 Program: Planning Commission

Account Code: 01-4109

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	11	95	-	-	200	200	200
4402	CONTRACT SERVICES	1,020	1,360	1,470	840	1,800	1,800	1,400
4405	TRAINING & MEETINGS	-	80	-	-	160	160	160
4410	ADVERTISING	-	-	-	401	750	750	1,000
4443	COMMISSION STIPEND	3,450	2,950	2,600	1,700	3,375	3,375	4,050
SUBTOTAL		4,481	4,485	4,070	2,941	6,285	6,285	6,810
TOTAL PROGRAM BUDGET		4,481	4,485	4,070	2,941	6,285	6,285	6,810

Department: Planning & Building
 Program: Active Transportation Advisory Committee

Account Code: 01-4120

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

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	172,515	186,447	193,718	193,847	183,672	189,179	212,817
4302	OVERTIME	-	169	-	3	-	-	-
4303	FICA/MEDICARE	13,006	14,109	14,244	14,888	14,353	14,859	16,811
4305	INCENTIVE PAY	600	1,106	2,095	2,634	3,951	5,054	6,939
4310	PERS	26,495	34,285	35,909	33,005	17,974	18,632	15,538
4311	MEDICAL/DENTAL	30,095	32,104	34,450	24,713	17,931	27,931	40,989
4312	WORKERS COMP	9,670	10,450	10,399	10,282	10,319	10,682	12,087
4313	OTHER BENEFITS	550	498	735	671	674	674	752
SUBTOTAL		252,931	279,168	291,550	280,043	248,874	267,011	305,933
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	725	564	1,031	4,078	1,225	1,225	1,400
4402	CONTRACT SERVICES	-	-	110	2,573	750	750	-
4403	UTILITIES	2,059	1,964	2,139	2,295	2,500	2,500	2,575
4405	TRAINING & MEETINGS	1,019	88	137	1,462	1,500	1,500	1,500
4410	ADVERTISING	1,588	615	569	-	-	-	-
4415	POSTAGE	1,139	1,262	1,032	541	1,500	1,500	1,000
4430	DUES & SUBSCRIPTIONS	726	756	779	693	1,025	1,025	1,400
4650	TRAINING & MEETINGS	1,109	1,393	1,429	440	1,500	1,500	1,500
4510	EQUIP FUND RENTAL	9,541	10,229	11,568	10,407	10,545	8,629	10,481
SUBTOTAL		17,906	16,871	18,794	22,489	20,545	18,629	19,856
TOTAL PROGRAM BUDGET		270,837	296,039	310,344	302,532	269,419	285,640	325,789

ESTIMATED PROGRAM REVENUES								
3219	Other Licenses & Permits	5,400	4,051	5,248	12,642	4,500	4,500	7,000
3244	Planning Services	54,466	40,627	43,449	45,417	35,000	40,000	50,000
3261	Other Filing Fees	976	3,218	4,935	3,957	2,500	3,500	-
3299	CDBG Grant Adm Support (38)	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	1,500	1,500	1,030	1,030	850
TOTAL PROGRAM REVENUES		65,006	50,416	55,132	63,516	67,625	73,625	82,445

Net Program Subsidy By General Fund	205,831	245,623	255,212	239,016	201,794	212,015	243,344
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Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

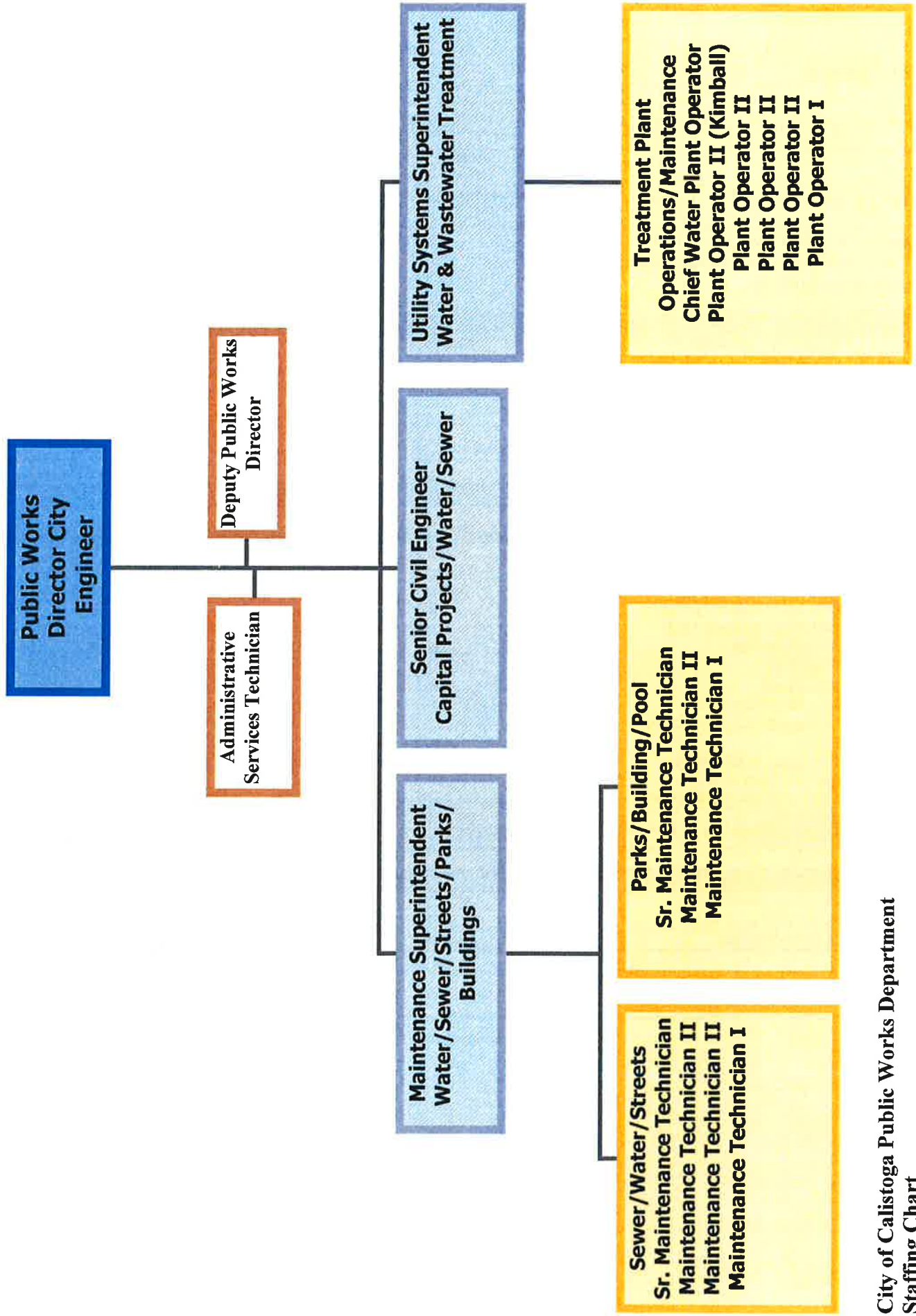
Department: Planning & Building
 Program: Building Services
 Account Code: 01-4125

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	67,094	72,432	149,587	177,663	194,636	198,602	224,489
4302	OVERTIME	-	56	-	3	-	-	-
4303	FICA/MEDICARE	5,057	5,478	11,048	13,424	14,999	15,364	17,363
4305	INCENTIVE PAY	-	169	498	856	1,425	2,228	2,475
4310	PERS	11,147	14,574	24,455	26,097	19,743	20,283	17,553
4311	MEDICAL/DENTAL	11,479	12,554	27,375	29,087	31,236	31,236	37,628
4312	WORKERS COMP	3,774	4,073	9,288	10,183	10,783	11,045	12,483
4313	OTHER BENEFITS	220	115	556	624	698	698	763
SUBTOTAL		98,771	109,451	222,807	257,937	273,520	279,456	312,754

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,539	4,990	4,385	5,245	2,000	2,000	5,000
4402	CONTRACT SERVICES	249,753	179,125	170,048	132,980	163,797	163,797	69,000
4405	TRAINING & MEETINGS	-	119	464	1,865	3,600	3,600	2,000
4408	UNIFORM ALLOWANCE	-	-	117	448	250	250	150
4417	FUEL & OIL	289	318	801	1,141	300	550	600
4430	DUES & SUBSCRIPTIONS	-	-	60	60	760	760	760
4510	EQUIP RENTAL FUND	34,872	22,086	10,845	18,095	18,095	14,331	12,957
SUBTOTAL		286,453	206,638	186,720	159,834	188,802	185,288	90,467
TOTAL PROGRAM BUDGET		385,224	316,089	409,527	417,771	462,322	464,744	403,221

ESTIMATED PROGRAM REVENUES								
3212	Building Permit Fees	110,024	121,605	282,800	291,063	163,396	163,396	109,290
3244	Building Inspection Fees	10,821	7,552	-	-	-	-	-
3263	Plan Check Fees	88,452	107,680	284,708	120,731	122,547	122,547	82,000
3299	Mobile Home Park Inspections (27)	5,000	5,020	5,600	6,000	6,000	6,000	6,240
TOTAL PROGRAM REVENUES		214,297	241,857	573,108	417,794	291,943	291,943	197,530

Net Program Subsidy By General Fund		170,927	74,232	(163,581)	(23)	170,379	172,801	205,691
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City of Calistoga Public Works Department
 Staffing Chart
 FY 2019-2020

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	55,932	61,476	70,751	74,150	95,625	97,542	101,318
4302	OVERTIME	-	19	-	37	-	-	-
4303	FICA/MEDICARE	4,195	4,607	4,964	5,271	7,398	7,607	7,843
4309	INCENTIVE PAY	60	408	549	420	1,080	1,890	1,200
4310	PERS	9,531	13,281	14,888	14,454	19,690	20,254	16,393
4311	MEDICAL/DENTAL	8,275	9,261	10,517	10,593	15,450	15,450	16,403
4312	WORKERS COMP	3,320	3,619	4,384	5,037	5,319	5,469	5,638
4313	OTHER BENEFITS	181	209	255	255	340	340	347
SUBTOTAL		81,494	92,880	106,308	110,217	144,902	148,552	149,142
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,019	6,829	9,176	3,807	4,050	3,856	4,050
4402	CONTRACT SERVICES	30,711	31,968	43,883	33,347	33,625	34,701	37,325
4403	UTILITIES	8,078	7,270	6,482	7,073	8,000	8,089	8,330
4404	REPAIRS & MAINTENANCE	-	220	-	49	-	-	-
4405	TRAINING & MEETINGS	268	776	196	218	2,700	1,235	1,900
4410	ADVERTISING	291	69	-	-	300	-	300
4415	POSTAGE	914	1,342	967	899	250	591	400
4417	FUEL & OIL	236	196	144	585	500	1,006	1,035
4424	HEALTH & SAFETY	208	160	178	163	300	388	400
4430	DUES & SUBSCRIPTIONS	492	727	1,690	365	825	1,114	810
4431	FEES	431	431	771	445	250	595	650
4650	TRAINING & MEETINGS	110	-	-	149	2,000	-	2,000
4510	EQUIP FUND RENTAL	4,881	5,365	7,273	8,304	8,149	6,502	6,958
4821	MISC OFFICE EQUIPMENT	-	-	-	-	2,900	2,900	-
SUBTOTAL		49,639	55,353	70,760	55,404	63,849	60,977	64,158
TOTAL PROGRAM BUDGET		131,133	148,233	177,068	165,621	208,751	209,529	213,300
ESTIMATED PROGRAM REVENUES								
3219	Encroachment Permits	25,244	25,730	11,673	6,054	10,000	10,000	10,100
3245	Public Works Services	38,721	53,118	28,353	24,899	30,000	35,000	30,000
TOTAL PROGRAM REVENUES		63,965	78,848	40,026	30,953	40,000	45,000	40,100
Net Program Subsidy By General Fund		67,168	69,385	137,042	134,668	168,751	164,529	173,200

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	111,135	98,941	102,028	100,573	149,787	142,845	168,019
4302	OVERTIME	6,202	4,849	4,947	7,742	8,095	8,095	9,220
4303	FICA/MEDICARE	9,263	8,284	8,442	8,435	12,760	13,050	14,365
4309	SPECIAL PAY	5,754	6,117	6,770	7,012	8,921	11,190	10,536
4310	PERS	23,176	26,204	32,286	26,536	30,259	31,056	37,112
4311	MEDICAL/DENTAL	24,481	20,202	17,461	16,395	31,647	26,647	32,928
4312	WORKERS COMP	6,509	7,850	8,789	8,747	9,174	8,966	10,328
4313	OTHER BENEFITS	388	391	407	390	855	855	619
SUBTOTAL		186,908	172,838	181,130	175,830	251,498	242,704	283,127
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	12,968	16,311	19,452	18,115	35,600	32,817	20,600
4402	CONTRACT SERVICES	44,168	43,280	54,443	49,536	77,350	71,303	75,475
	Tree Maintenance Prog						-	
	Refuse Services						-	
4404	REPAIRS & MAINTENANCE	1,389	630	3,995	687	28,000	20,450	28,000
4405	TRAINING & MEETINGS	681	296	102	2,093	1,000	86	1,000
4408	UNIFORM ALLOWANCE	714	1,774	930	1,049	1,900	1,506	1,900
4415	POSTAGE						148	
4417	FUEL & OIL	6,998	6,794	6,880	6,403	7,000	10,368	10,650
4424	HEALTH & SAFETY	139	210	338	282	1,000	1,000	1,000
4426	WEED & PEST CONTROL	8,192	-	-	-	-	-	-
4431	FEES	-	63	-	-	-	-	-
4650	TRAINING & MEETINGS	175	-	-	-	600	94	600
4510	EQUIP FUND RENTAL	9,652	10,490	13,610	13,707	6,210	12,935	13,202
SUBTOTAL		85,076	79,848	99,750	91,872	158,660	150,707	152,427
CAPITAL OUTLAY - Equipment - List								
4821	Drill with Stand	-	-	5,168	-	-	-	-
SUBTOTAL		-	-	5,168	-	-	-	-
TOTAL PROGRAM BUDGET		271,984	252,686	286,048	267,702	410,158	393,411	435,554

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	79,260	91,183	100,687	105,891	106,094	106,995	106,136
4302	OVERTIME	873	1,706	2,605	2,547	2,385	2,385	2,830
4303	FICA/MEDICARE	6,250	7,255	7,923	8,229	8,657	8,954	8,700
4309	SPECIAL PAY	2,067	2,786	3,491	2,172	4,691	7,666	4,757
4310	PERS	17,042	24,910	23,919	22,995	32,625	33,653	29,305
4311	MEDICAL/DENTAL	6,943	8,768	9,741	14,205	17,906	17,906	20,995
4312	WORKERS COMP	4,806	5,063	4,950	5,971	6,224	6,436	6,255
4313	OTHER BENEFITS	279	330	396	417	426	426	415
SUBTOTAL		117,520	142,001	153,712	162,427	179,008	184,421	179,393
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	16,812	10,406	8,441	12,633	10,400	10,400	10,400
4402	CONTRACT SERVICES	18,603	27,663	18,219	41,914	56,150	24,887	42,125
4403	UTILITIES	4,690	4,491	4,800	5,162	5,000	4,973	5,125
4404	REPAIRS & MAINTENANCE	7,861	7,055	8,341	5,056	6,000	5,447	6,000
4405	TRAINING & MEETINGS	-	150	-	-	300	-	300
4408	UNIFORM COSTS	858	894	1,033	786	1,100	1,987	2,050
4410	ADVERTISING	-	-	-	-	-	1,020	-
4417	FUEL & OIL	1,348	1,152	1,178	1,093	1,425	1,223	1,700
4424	HEALTH & SAFETY	140	210	202	240	550	168	550
4503	WATER	22,644	20,609	21,769	25,204	30,000	33,810	34,825
SUBTOTAL		77,068	72,630	63,983	92,088	110,925	83,915	103,075
TOTAL PROGRAM BUDGET		194,588	214,631	217,695	254,515	289,933	268,336	282,468

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	15,434	24,101	30,375	31,948	32,525	33,426	21,747
4302	OVERTIME	216	46	141	55	132	132	142
4303	FICA/MEDICARE	1,206	1,858	2,167	2,288	2,561	2,639	1,729
4309	SPECIAL PAY	159	578	645	350	816	937	716
4310	PERS	1,815	4,431	3,966	4,864	6,902	7,095	3,036
4311	MEDICAL/DENTAL	918	2,730	3,604	4,258	4,799	4,799	2,550
4312	WORKERS COMP	909	973	1,017	1,739	1,841	1,897	1,243
4313	OTHER BENEFITS	47	78	104	106	110	110	68
SUBTOTAL		20,704	34,795	42,019	45,608	49,686	51,035	31,231
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,698	1,473	1,440	625	2,900	1,000	2,900
SUBTOTAL		2,706	1,473	1,440	625	2,900	1,000	2,900
TOTAL PROGRAM BUDGET		23,410	36,268	43,459	46,233	52,586	52,035	34,131

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

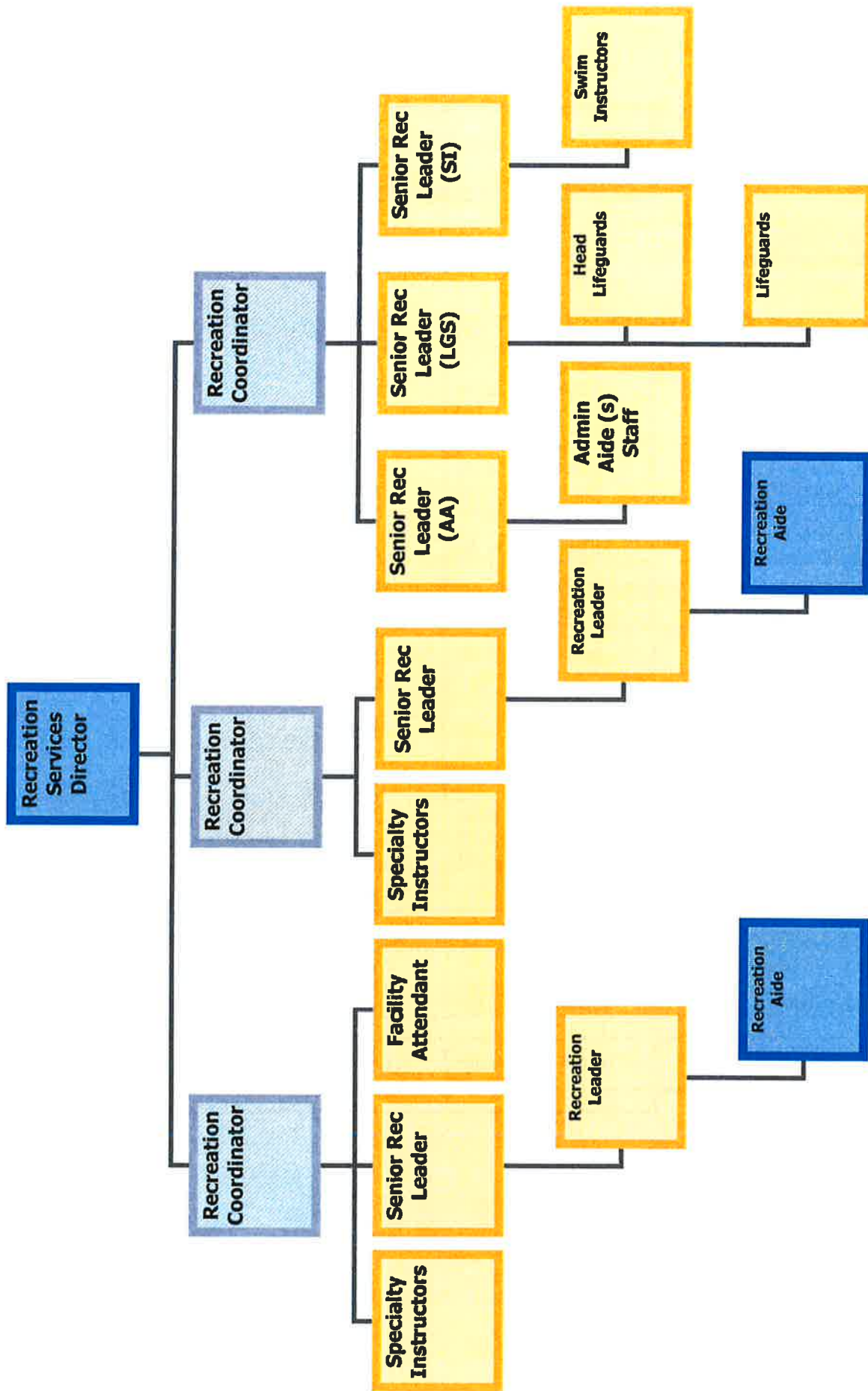
PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	8,185	8,829	9,442	9,926	10,192	10,192	10,422
4302	OVERTIME	114	297	346	539	367	367	376
4303	FICA/MEDICARE	624	689	778	809	838	869	857
4309	INCENTIVE PAY	-	28	192	251	392	794	401
4310	PERS	1,946	2,691	2,540	2,362	3,516	3,649	4,005
4311	MEDICAL/DENTAL	1,345	1,349	1,372	1,403	1,480	1,480	1,371
4312	WORKERS COMP	1,044	513	514	561	602	625	616
4313	OTHER BENEFITS	31	35	46	43	44	44	44
SUBTOTAL		13,289	14,431	15,230	15,894	17,431	18,020	18,092
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	18,263	12,775	20,265	22,026	27,200	23,201	29,700
4402	CONTRACT SERVICES	41,151	38,997	39,058	38,744	43,150	38,826	62,950
4403	UTILITIES	49,233	41,956	51,415	37,767	40,000	49,688	51,200
4404	REPAIR & MAINTENANCE	8,315	13,859	10,964	2,138	13,000	3,570	13,000
4431	FEES	844	844	844	858	1,500	1,500	1,500
4503	WATER/WASTEWATER	16,547	10,326	7,611	11,024	9,800	22,068	15,000
SUBTOTAL		134,353	118,757	130,157	112,557	134,650	138,853	173,350
TOTAL PROGRAM BUDGET		147,642	133,188	145,387	128,451	152,081	156,873	191,442

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	93,558	104,766	113,964	118,864	117,252	111,154	102,569
4302	OVERTIME	1,129	1,741	2,584	1,263	1,587	3,087	3,056
4303	FICA/MEDICARE	7,429	8,313	8,921	9,096	9,549	9,859	8,461
4309	SPECIAL PAY	2,067	2,717	3,004	1,537	5,982	9,139	4,971
4310	PERS	20,049	28,459	27,214	25,851	36,761	33,539	20,841
4311	MEDICAL/DENTAL	4,545	6,361	7,308	11,721	15,250	25,250	30,970
4312	WORKERS COMP	5,479	5,880	5,598	6,583	6,865	6,489	6,083
4313	OTHER BENEFITS	325	380	447	466	476	476	403
SUBTOTAL		134,941	158,617	169,040	175,381	193,722	198,993	177,354
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	15,667	17,828	26,642	23,145	26,700	19,105	26,700
4402	CONTRACT SERVICES	34,663	82,830	106,998	120,745	121,050	132,900	144,401
4403	UTILITIES	3,410	3,352	3,902	3,790	4,900	4,017	4,900
4404	REPAIRS & MAINTENANCE	4,957	8,473	8,536	15,429	9,250	3,400	9,250
4405	TRAINING & MEETINGS	132	67	-	-	200	-	200
4408	UNIFORM ALLOWANCE	939	852	875	731	1,100	2,337	2,500
4413	TAX AND LICENSE	-	-	-	-	50	50	50
4417	FUEL & OIL	7,449	5,553	4,879	6,022	7,500	8,114	10,000
4424	HEALTH & SAFETY	280	210	202	213	1,500	140	1,500
4431	FEES	1,052	-	660	789	1,000	1,000	-
4503	WATER/WASTEWATER	15,673	15,788	15,688	17,905	21,250	28,705	29,550
SUBTOTAL		84,722	134,953	168,382	188,769	194,500	199,768	229,051
TOTAL PROGRAM BUDGET		219,663	293,570	337,422	364,150	388,222	398,761	406,405

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City of Calistoga Recreation Services Department
 Staffing Chart
 FY 2019-2020

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	22,592	28,790	24,948	43,493	71,736	69,422	77,461
4302	OVERTIME	9	-	348	1,270	1,060	1,760	1,060
4303	FICA/MEDICARE	3,003	2,951	2,847	3,990	6,518	6,586	6,737
4305	INCENTIVE PAY	525	525	-	-	1,710	1,920	2,550
4308	PART TIME SALARIES	14,671	8,356	11,814	5,163	10,700	10,700	7,000
4309	SPECIAL PAY	44	-	263	1,305	-	-	-
4310	PERS	3,838	2,111	3,311	4,611	6,139	5,205	6,002
4311	MEDICAL/DENTAL	1,509	1,309	2,619	3,779	10,931	5,431	5,996
4312	WORKERS COMP	2,616	2,957	3,044	2,816	4,686	4,735	4,844
4313	OTHER BENEFITS	92	124	120	184	596	596	615
SUBTOTAL		48,899	47,123	49,314	66,611	114,076	106,355	112,265
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	6,048	3,452	3,836	7,933	7,250	10,250	10,500
4402	CONTRACT SERVICES	26,293	48,357	33,582	32,671	15,000	27,000	25,000
4403	UTILITIES	6,684	8,683	6,437	17,144	9,000	9,000	9,000
4404	REPAIRS & MAINTENANCE	-	-	45	21	1,000	1,000	1,000
4405	TRAINING & MEETINGS	263	-	264	1,248	1,500	1,500	2,000
4408	UNIFORM ALLOWANCE	85	-	-	-	1,000	350	500
4410	ADVERTISING	2,676	4,555	7,322	10,579	7,500	7,000	8,200
4415	POSTAGE	221	148	4,146	140	5,000	400	2,500
4417	FUEL & OIL	214	-	164	-	500	500	500
4430	DUES & SUBSCRIPTIONS	713	72	605	1,529	1,050	1,050	795
4432	RENTS	2,400	8,882	9,600	9,600	9,600	9,600	9,600
4510	EQUIP FUND RENTAL	4,068	4,786	5,784	5,543	5,439	6,394	6,008
SUBTOTAL		49,665	78,935	71,785	86,408	63,839	74,044	75,603
TOTAL PROGRAM BUDGET		98,564	126,058	121,099	153,019	177,915	180,399	187,868
ESTIMATED PROGRAM REVENUES								
3284	Recreation Program Fees	8,670	3,800	3,991	7,903	-	1,500	-
Transfer In	Donations	7,826	6,000	6,000	8,292	-	6,000	8,000
TOTAL PROGRAM REVENUES		16,496	9,800	9,991	16,195	-	7,500	8,000
Net Program Subsidy By General Fund		82,068	116,258	111,108	136,824	177,915	172,899	179,868

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	12,910	16,451	14,604	28,447	48,492	46,533	52,742
4302	OVERTIME	-	-	-	853	884	1,884	884
4303	FICA/MEDICARE	2,119	1,824	2,081	2,904	4,600	4,651	4,962
4308	PART TIME SALARIES	15,162	7,393	12,758	7,440	9,500	13,500	9,500
4309	INCENTIVE PAY	-	300	150	1,027	1,260	1,380	1,740
4310	PERS	2,193	1,206	2,042	2,979	3,611	4,660	4,406
4311	MEDICAL/DENTAL	412	975	1,499	2,157	8,112	3,112	3,809
4312	WORKER'S COMP	2,107	2,118	2,079	1,994	3,307	3,344	3,568
4313	OTHER BENEFITS	392	67	53	120	520	520	530
SUBTOTAL		35,295	30,334	35,266	47,921	80,286	79,584	82,141
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,286	6,290	4,608	1,599	12,000	6,000	6,000
4402	CONTRACT SERVICES	9,591	13,357	13,006	3,925	15,000	15,000	15,000
4404	REPAIRS & MAINTENANCE	-	-	-	-	200	200	200
4405	TRAINING & MEETINGS	-	75	-	-	200	200	500
4408	UNIFORM ALLOWANCE	-	-	-	-	1,000	1,000	1,000
4417	FUEL AND OIL	-	-	-	-	2,300	2,300	750
4410	ADVERTISING	-	-	-	119	200	200	200
4430	DUES & SUBSCRIPTIONS	-	-	-	-	200	200	200
SUBTOTAL		13,877	19,722	17,614	5,643	31,100	25,100	23,850
TOTAL PROGRAM BUDGET		49,172	50,056	52,880	53,564	111,386	104,684	105,991
ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	14,234	15,098	11,103	9,661	-	3,000	-
TOTAL PROGRAM REVENUES		14,234	15,098	11,103	9,661	-	3,000	-
Net Program Subsidy By General Fund		34,938	34,959	41,777	43,903	111,386	101,684	105,991

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	-	-	-	11,436	23,864	22,840	26,977
4302	OVERTIME	-	-	-	853	884	1,884	884
4303	FICA/MEDICARE	665	59	603	1,198	2,413	2,450	2,652
4308	PART TIME SALARIES	8,697	1,099	8,253	2,394	5,900	5,900	5,900
4309	INCENTIVE PAY	-	-	-	847	1,530	1,740	2,370
4310	PERS	-	-	351	996	1,764	1,799	1,884
4311	MEDICAL/DENTAL	-	-	-	-	5,936	-	1,217
4312	WORKER'S COMP	433	733	189	1,032	1,735	1,761	1,906
4313	OTHER BENEFITS	16	-	-	51	449	449	444
SUBTOTAL		9,811	1,891	9,396	18,807	44,475	38,823	44,234
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	318	151	190	1,167	1,000	1,000	500
4402	CONTRACT SERVICES	9,494	8,906	7,934	6,265	10,000	10,000	15,000
4405	TRAINING & MEETINGS	-	-	-	-	200	200	200
4410	ADVERTISING	-	563	-	-	2,300	2,300	-
SUBTOTAL		9,812	9,620	8,124	7,432	13,500	13,500	15,700
TOTAL PROGRAM BUDGET		19,623	11,511	17,520	26,239	57,975	52,323	59,934
ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	14,400	15,098	11,003	9,660	-	3,000	-
TOTAL PROGRAM REVENUES		14,400	15,098	11,003	9,660	-	3,000	-
Net Program Subsidy By General Fund		5,223	(3,587)	6,517		57,975	49,323	59,934

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	6,455	8,226	7,476	8,506	12,314	12,347	12,882
4302	OVERTIME	-	-	-	45	-	-	-
4303	FICA/MEDICARE	983	1,098	1,709	1,609	2,295	2,303	2,165
4305	INCENTIVE	162	150	75	90	180	240	420
4308	PART TIME SALARIES	7,579	6,269	16,062	12,935	17,500	17,500	15,000
4310	PERS	1,096	603	1,197	1,196	923	930	929
4311	MEDICAL/DENTAL	206	488	748	1,091	1,088	1,088	1,296
4312	WORKER'S COMP	1,019	1,012	1,116	888	1,650	1,655	1,557
4313	OTHER BENEFITS	28	32	26	55	376	376	383
SUBTOTAL		17,528	17,878	28,409	26,415	36,326	36,439	34,632
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,454	2,107	2,967	2,449	3,000	4,000	3,000
4402	CONTRACT SERVICES	-	-	-	645	500	500	2,500
4410	ADVERTISING	-	-	-	-	-	-	-
4408	UNIFORM ALLOWANCE	-	-	-	-	500	150	500
SUBTOTAL		1,454	2,107	2,967	3,094	4,000	4,650	6,000
TOTAL PROGRAM BUDGET		18,982	19,985	31,376	29,509	40,326	41,089	40,632
ESTIMATED PROGRAM REVENUES								
3260	Facility Rental Fees	17,058	12,249	14,994	15,987	-	15,000	16,000
TOTAL PROGRAM REVENUES		17,058	12,249	14,994	15,987	-	15,000	16,000
Net Program Subsidy By General Fund		1,924	7,736	16,382	13,522	40,326	26,089	24,632

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	22,592	29,212	24,948	38,963	62,191	60,687	66,670
4302	OVERTIME	2,260	3,142	4,036	2,384	5,707	5,707	707
4303	FICA/MEDICARE	8,280	14,737	15,249	13,381	15,395	15,449	16,032
4308	PART TIME SALARIES	85,358	159,680	168,666	134,445	132,000	132,000	140,000
4309	INCENTIVE PAY	-	525	263	992	720	720	720
4310	PERS	3,982	4,370	5,936	6,085	5,752	5,804	5,807
4311	MEDICAL/DENTAL	1,509	1,309	2,620	3,819	16,860	4,860	5,509
4312	WORKER'S COMP	8,080	9,090	10,966	10,091	11,069	11,108	11,526
4313	OTHER BENEFITS	638	111	92	179	552	552	574
SUBTOTAL		132,699	222,176	232,776	210,339	250,246	236,887	247,545
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,532	9,292	2,903	8,151	8,000	11,000	11,000
4402	CONTRACT SERVICES	6,569	27,176	12,183	20,575	20,000	6,000	15,000
4405	TRAINING & MEETINGS	2,588	491	1,441	1,765	3,500	5,000	3,500
4408	UNIFORM ALLOWANCE	-	-	-	-	1,500	800	2,000
4410	ADVERTISING	1,115	276	-	-	2,300	2,000	2,500
4468	RESALE AND PURCHASE	2,722	-	470	175	2,500	2,500	2,500
4430	DUES & SUBSCRIPTIONS	-	27	49	445	50	50	-
SUBTOTAL		15,526	37,262	17,046	31,111	37,850	27,350	36,500
TOTAL PROGRAM BUDGET		148,225	259,438	249,822	241,450	288,096	264,237	284,045
ESTIMATED PROGRAM REVENUES								
3286	Aquatic Fees	64,986	67,502	65,634	68,288	-	35,000	-
TOTAL PROGRAM REVENUES		64,986	67,502	65,634	68,288	-	35,000	-
Net Program Subsidy By General Fund		83,239	191,936	184,188	173,162	288,096	229,237	284,045

**Pool Maintenance is found under department 4126

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	3,716	3,885	3,984	4,164	4,232	4,232	4,440
4302	OVERTIME	44	82	154	141	153	153	160
4303	FICA/MEDICARE	301	321	336	337	354	367	372
4309	SPECIAL PAY	185	230	261	134	244	415	258
4310	PERS	903	1,209	1,176	1,056	1,487	1,544	1,738
4311	MEDICAL/DENTAL	302	303	296	695	1,027	1,027	1,008
4312	WORKER'S COMP	226	245	234	253	255	265	267
4313	OTHER BENEFITS	13	14	16	16	18	18	19
SUBTOTAL		5,690	6,289	6,457	6,796	7,770	8,021	8,262
SERVICES & SUPPLIES								
4403	ELECTRICITY	7,277	5,881	5,595	4,834	6,400	4,788	6,400
4404	REPAIRS & MAINTENANCE	81	-	87	-	1,000	-	1,000
4503	WATER/SEWER	2,240	2,470	4,923	4,188	5,500	3,783	5,000
SUBTOTAL		9,598	8,351	10,605	9,022	12,900	8,571	12,400
TOTAL PROGRAM BUDGET		15,288	14,640	17,062	15,818	20,670	16,592	20,662

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	76,070	86,539	92,310	101,145	108,226	110,432
	SUBTOTAL	76,070	86,539	92,310	101,145	108,226	110,432
TOTAL PROGRAM BUDGET		76,070	86,539	92,310	101,145	108,226	110,432

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

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

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Water Operations Fund

Sources and Uses

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Operating Revenues							
Charges for Services							
Residential Sales	1,456,799	1,504,947	1,627,838	1,800,744	2,654,436	2,051,872	2,251,172
Transient Sales	381,943	397,448	416,196	435,404	665,072	470,886	518,398
Commercial Sales	304,415	288,013	308,364	321,249	484,843	362,437	399,323
Industrial Sales	94,162	82,340	79,190	82,584	132,101	79,686	87,252
Other Revenues	83,068	316,999	187,816	90,784	68,015	168,454	50,535
Total Operating Revenues	2,320,387	2,589,747	2,619,404	2,730,765	4,004,467	3,133,335	3,306,680
	-14%	12%	1%	4.3%	47%	14.7%	6%
Operating Expenses							
Water Distribution	368,309	584,429	410,253	535,692	667,386	645,003	570,167
Water Treatment	1,734,223	2,095,881	1,913,471	2,169,590	2,220,101	2,452,739	2,240,798
Water Conservation	103,274	64,248	21,467	18,076	35,628	27,443	5,100
Depreciation	495,310	478,780	479,048	472,576	500,000	519,000	525,000
Total Operating Expenditures	2,701,116	3,223,338	2,824,239	3,195,934	3,423,115	3,644,185	3,341,065
	-3%	19%	-12.4%	13.2%	7%	14.0%	-8%
Net Operating Surplus/Deficit	(380,729)	(633,591)	(204,835)	(465,169)	581,352	(510,850)	(34,385)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	3,082	890	406	7,669	564	2,045	245
Debt Payments							
Cost of Issuance & Annual Fees	(7,768)	(5,233)	(5,250)	(36,671)	(5,500)	(5,500)	(5,000)
Loan Principal	(216,000)	(218,000)	(229,000)	(236,000)	(290,000)	(185,000)	(165,000)
Loan Interest	(254,870)	(249,842)	(240,481)	(231,191)	(149,136)	(118,117)	(137,306)
Equipment	(47,981)	(6,276)	(8,772)	(59,278)	(50,865)	(60,349)	(106,500)
Total Other Non Operating Activities	(523,537)	(478,461)	(483,097)	(555,471)	(494,937)	(366,921)	(413,561)
Transfers From or (To) Other Funds							
Water CIP (12)	481,257	113,130	112,687	313,199	(282,648)	(438,309)	-
General Fund	30,000	-	-	-	-	98,800	-
General Fund for Rate Stabilization	-	-	-	-	-	250,000	-
General Fund Subsidy	79,400	79,400	-	-	20,000	20,000	20,000
Add Back Non-Cash Depreciation	495,310	478,780	479,048	472,576	500,000	519,000	525,000
Net All Transfers	1,348,697	671,310	591,735	785,775	237,352	449,491	545,000
Net Fund Surplus or (Deficit)	444,431	(440,742)	(96,197)	(234,865)	323,767	(428,280)	97,054
Beginning Working Capital	911,548	1,355,979	915,237	819,040	727,097	584,174	155,894
Ending Working Capital Operations	1,355,979	915,237	819,040	584,174	1,050,864	155,894	252,948
Ending Working Capital CIP Water	172,367	40,526	1,544,964	565,226	0	-	-
Total Ending Working Capital for Operations and CIP Funds	1,528,346	955,763	2,364,003	1,149,401	1,050,864	155,894	252,948
Working Capital Allocation to Reserves							
Operating Reserve - 20%	420,506	536,062	464,745	541,055	577,497	619,548	562,193
Required Debt Service Reserve	93,572	93,572	93,572	93,572	93,572	256,137	256,137
Operating Contingency	514,269	26,130	305,686	14,774	79,796	(719,790)	(565,381)
Capital Reserve for Future Projects	500,000	300,000	1,500,000	500,000	300,000	-	-
Working Capital Allocation	1,528,346	955,763	2,364,003	1,149,401	1,050,864	155,894	252,948

Water CIP
Sources and Uses

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Operating Revenues						
Connection/Impact Fees	1,720,217	93,374	94,813	358,743	237,483	204,800
Total Operating Revenues	1,720,217	93,374	94,813	358,743	237,483	204,800
Operating Expenses						
Total Operating Expenditures	-	-	-	-	-	-
Net Operating Surplus/Deficit	1,720,217	93,374	94,813	358,743	237,483	204,800
Other Non Operating Sources Or (Uses)						
Interest Earnings	10,141	-	12,838	-	-	-
Napa County Measure A	167,341	186,211	145,718	100,000	67,129	50,000
Other Grants/Loans	-	-	-	-	20,000	-
Other Sources and Uses	5,000	363,750	-	1,537,231	1,309,882	-
Debt Payments						
Principal	(61,000)	(63,000)	(61,000)	(64,000)	(64,000)	(66,000)
Interest and Fees	(73,559)	(72,009)	(73,559)	(70,421)	(70,421)	(68,800)
Capital Improvements						
Distribution	(93,508)	(726,451)	(774,189)	(2,934,641)	(2,322,536)	(60,000)
Treatment	(57,507)	(33,200)	(11,159)	(190,000)	(181,072)	(60,000)
Total Capital Improvements	(151,015)	(759,651)	(785,348)	(3,124,641)	(2,503,608)	(120,000)
Total Other Non Operating Activities	(103,092)	(344,699)	(761,351)	(1,621,831)	(1,241,018)	(204,800)
Transfers From or (To) Other Funds						
Water Operations (02)	-	-	-	-	-	-
Water (02) debt service	(112,687)	(313,199)	(313,199)	282,648	438,309	-
General Fund (01)	-	-	-	-	-	-
From Water Operations (02)						
Net All Transfers	(112,687)	(313,199)	(313,199)	282,648	438,309	-
Net Fund Surplus or (Deficit)	1,504,438	(564,524)	(979,737)	(980,440)	(565,226)	-
Beginning Working Capital	40,526	1,544,964	1,544,964	980,440	565,226	-
Ending Working Capital	1,544,964	980,440	565,226	0	-	-

Water
System Capital Improvements

Fd	Proj	Description	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
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Distribution

12	5490	Replacement Mains Various Loc	-	-	-	125,121	620,000	467,456	-
12	5419	Repair Fiege Tank	5,527	62,193	-	553,203	2,009,641	1,746,510	-
12	5476	Automatic Meter Read Program	-	-	-	-	50,000	-	60,000
12	5612	Boys and Girls Club	-	-	14,092	-	-	-	-
12	5513	Water Valve Replacement	10,993	-	-	-	60,000	27,000	-
12	5528	Cross Connection Survey	-	17,220	17,820	18,960	30,000	10,320	-
12	5542	Mt. Washington Tank - Stairway	-	-	5,075	-	-	-	-
12	5553	Raise NBA Valve Boxes	-	-	-	22,370	-	-	-
12	5573	Conn Creek Bridge Meter	-	-	-	-	25,000	1,250	-
12	5579	NBA Meter (Silverado Trail)	-	-	-	-	40,000	-	-
12	5551	THM Removal	-	-	56,521	54,535	100,000	70,000	-
Subtotal Water Distribution			77,700	111,384	93,508	774,189	2,934,641	2,322,536	60,000

Treatment

12	5567	Kimball Inundation Map Study	-	-	-	-	-	78,943	-
12	5574	THM/HAA5	-	-	-	-	50,000	35,000	10,000
12	5575	Generator & Transfer Switch	-	-	-	-	20,000	-	-
12	5577	Pope St Generator Elec Upgrade	-	-	-	-	20,000	-	-
12	5586	Relocate Dunaweal Booster	-	-	-	-	-	-	-
12	5587	Kimball Electrical - As Built	-	-	-	-	-	-	-
12	5426	Bypass Structure	153,374	10,912	57,507	11,159	100,000	67,129	50,000
Subtotal Water Treatment			153,374	10,912	57,507	11,159	190,000	181,072	60,000

Total Water Capital Improvements	231,074	122,296	151,015	785,348	3,124,641	2,503,608	120,000
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Funding Sources for Water Projects

Water Connection Fees	42,731	57,618	88,508	359,287	1,204,762	593,710	70,000
Water Operations	-	-	-	-	282,648	512,887	-
HazMit Grant	-	56,123	-	414,902	1,537,231	1,309,882	-
PARSAC Grant	-	-	5,000	-	-	20,000	-
Measure A	169,475	8,555	57,507	11,159	100,000	67,129	50,000
CDPH-SDW Grant	18	-	-	-	-	-	-
Total Funding Sources	231,074	122,296	151,015	785,348	3,124,641	2,503,608	120,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	237,044	244,398	255,430	250,156	296,089	277,983	255,472
4302	OVERTIME	12,304	9,701	9,852	14,998	16,138	16,138	12,761
4303	FICA/MEDICARE	19,614	20,118	20,890	20,524	25,718	26,334	22,119
4308	PART-TIME SALARIES	3,026	3,602	3,997	4,797	5,372	5,372	5,694
4309	SPECIAL PAY	13,479	14,117	15,953	16,622	18,586	24,728	15,212
4310	PERS	51,106	64,885	67,692	59,434	69,727	65,671	62,991
4311	MEDICAL/DENTAL	49,803	48,443	44,176	40,705	59,880	44,880	50,173
4312	WORKERS COMP	15,456	16,067	15,949	17,463	18,490	16,932	15,903
4313	OTHER PAY	1,046	4,322	3,584	4,599	1,715	1,715	980
4315	HOUSING ALLOWANCE	-	1,225	1,400	-	-	-	-
SUBTOTAL		402,878	426,878	438,923	429,298	511,715	479,753	441,305
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	7,485	5,202	18,835	19,145	18,000	15,000	15,450
4402	CONTRACT SERVICES	13,950	14,211	47,473	32,956	44,400	86,338	44,210
	Legal Fees							
4403	UTILITIES	496	456	465	556	650	492	650
4404	REPAIRS & MAINTENANCE	3,394	3,291	145	2,636	8,300	2,850	6,000
4405	TRAINING & SEMINARS: STAFF	1,376	2,883	708	938	2,000	2,742	1,500
4408	UNIFORM ALLOWANCE	1,275	2,427	1,814	2,055	3,120	2,531	3,120
4415	POSTAGE	-	-	1,148	-	400	50	200
4417	FUEL & OIL	1,290	1,006	-	1,072	1,000	1,224	1,500
4422	PENSION EXPENSE	(112,492)	80,973	(145,009)	13,859	40,000	25,000	25,000
4424	HEALTH & SAFETY	-	91	129	202	2,000	995	2,000
4428	METERS	839	4,294	8,109	4,850	5,500	5,500	5,500
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	120	-	120
4434	VEHICLES	146	7,813	2,247	2,595	-	581	-
4456	BAD DEBT EXPENSE	19,496	5,012	89	194	-	250	250
4650	TRAINING & SEMINARS: MGMT	-	-	-	-	1,050	100	1,050
4510	EQUIP FUND RENTAL	28,176	29,892	35,177	25,336	29,131	21,597	22,312
SUBTOTAL		(34,569)	157,551	(28,670)	106,394	155,671	165,250	128,862
OTHER								
4505	DEPRECIATION	272,150	263,885	264,019	260,783	275,000	284,000	287,000
4822	MISC OFFICE EQUIPMENT	-	-	-	-	-	-	-
4823	MISC COMPUTER	-	-	4,968	-	-	-	8,000
4821	MISC FIELD EQUIPMENT	36,792	6,276	-	23,322	35,865	28,865	41,500
SUBTOTAL		308,942	270,161	268,987	314,250	310,865	312,865	336,500
TOTAL PROGRAM BUDGET		677,251	854,590	679,240	849,942	978,251	957,868	906,667

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	193,618	189,760	235,474	270,554	256,633	312,196	269,083
4302	OVERTIME	10,246	7,417	15,020	18,276	14,161	14,557	10,994
4303	FICA/MEDICARE	15,533	16,457	20,415	22,402	22,205	22,806	23,160
4308	PART-TIME SALARIES	3,026	5,486	6,619	4,797	5,372	5,372	5,694
4309	SPECIAL PAY	11,479	24,903	25,412	23,550	14,100	15,993	16,967
4310	PERS	37,877	50,045	55,191	53,966	63,389	64,949	71,867
4311	MEDICAL/DENTAL	31,027	28,041	39,328	49,060	46,006	58,006	45,701
4312	WORKERS COMP	15,242	15,553	15,772	15,671	15,965	15,398	16,651
4313	OTHER BENEFITS	847	4,328	3,619	4,938	1,020	1,020	941
4315	HOUSING ALLOWANCE	-	1,400	1,600	-	-	-	-
SUBTOTAL		318,895	343,390	418,450	463,214	438,851	510,297	461,058
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	33,800	26,829	57,441	108,062	105,000	67,121	95,000
4402	CONTRACT SERVICES	172,215	223,933	156,126	80,691	56,600	43,280	61,110
4403	UTILITIES	85,589	96,691	144,919	98,435	86,425	98,897	101,865
4404	REPAIRS & MAINTENANCE	56,917	11,995	1,787	26,567	31,000	9,250	10,000
4405	TRAINING & SEMINARS: STAFF	1,009	1,513	2,624	2,767	2,500	2,243	2,500
4408	UNIFORM ALLOWANCE	1,553	1,740	1,747	2,827	3,100	2,169	2,300
4410	ADVERTISING	253	-	172	222	-	-	-
4413	TAXES & FEES	1,860	1,871	2,087	2,260	4,650	4,674	4,775
4415	POSTAGE	4,927	5,761	5,048	9,673	6,500	4,435	5,000
4417	FUEL & OIL	2,311	2,358	2,742	1,822	2,600	2,297	2,500
4422	PENSION EXPENSE	(83,373)	62,453	(118,229)	12,584	40,000	25,000	25,000
4424	HEALTH & SAFETY	-	321	-	949	700	-	700
4430	DUES & SUBSCRIPTIONS	2,139	207	210	345	750	710	750
4431	FEES	25,888	36,735	34,256	23,082	46,408	27,037	33,475
4432	LEASE PAYMENTS	-	-	-	3,172	18,000	20,000	20,000
4434	VEHICLE REPAIRS	5,284	14,267	15,345	8,671	-	6,375	4,000
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	948,246	1,093,515	1,008,971	1,183,725	1,197,010	1,474,352	1,253,670
4650	TRAINING & SEMINARS: MGMT	271	-	-	-	500	95	225
4510	EQUIPMENT FUND RENTAL	73,939	89,802	97,275	58,022	97,007	72,007	74,370
SUBTOTAL		1,415,328	1,752,491	1,495,021	1,706,376	1,781,250	1,942,442	1,779,740
OTHER								
4505	DEPRECIATION	223,160	214,895	215,029	211,793	225,000	235,000	238,000
4821	MISC FIELD EQUIPMENT	11,189	-	3,804	1,500	15,000	31,484	57,000
4822	MISC OFFICE EQUIPMENT	-	-	-	4,311	-	-	-
SUBTOTAL		234,349	214,895	218,833	217,604	240,000	266,484	295,000
TOTAL PROGRAM BUDGET		1,968,572	2,310,776	2,132,304	2,387,194	2,460,101	2,719,223	2,535,798

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	12,175	8,353	7,301	7,537	12,990	13,028	-
4302	OVERTIME			-	24	-	-	-
4303	FICA/MEDICARE	2,939	2,106	849	544	994	1,020	-
4308	PART-TIME SALARIES	26,735	19,703	4,188	-	-	-	-
4309	SPECIAL PAY						304	-
4310	PERS	3,751	3,781	5,118	3,495	2,953	3,057	-
4311	MEDICAL/DENTAL	2,744	1,910	1,711	1,750	3,073	3,073	-
4312	WORKERS COMP	694	3,659	3,796	853	714	733	-
4313	BENEFITS	107	91	42	32	54	54	-
SUBTOTAL		49,145	39,603	23,005	14,235	20,778	21,269	-
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,656	52	-	-	2,000	-	500
4402	CONTRACT SERVICES	25,911	1,142	875	125	4,000	125	500
4405	TRAINING & SEMINARS	60	114	24	160	250	-	-
4410	ADVERTISING	5,973	5,863	4,127	711	1,500	948	1,000
4415	POSTAGE	-	20	-	-	100	-	100
4422	PENSION EXPENSE	(8,257)	4,718	(10,964)	815	2,000	2,000	-
4808	WATER USE EFFICIENCY - TOILET REPLACEMENT Washer Rebate Program	28,786	12,736	4,400	2,030	5,000	3,101	3,000
SUBTOTAL		54,129	24,645	(1,538)	3,841	14,850	6,174	5,100
TOTAL PROGRAM BUDGET		103,274	64,248	21,467	18,076	35,628	27,443	5,100

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	7,768	5,233	5,250	36,671	5,500	5,000
4501	PRINCIPAL	216,000	218,000	229,000	236,000	290,000	165,000
4502	INTEREST	254,870	249,842	240,481	231,191	149,136	137,306
SUBTOTAL		478,638	473,075	474,731	503,862	444,636	307,306
TOTAL PROGRAM BUDGET		478,638	473,075	474,731	503,862	444,636	307,306

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Wastewater Operations Fund

Sources and Uses

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Operating Revenues						
Charges for Services						
Residential Sales	1,416,974	1,444,095	1,444,035	1,607,484	1,609,124	1,793,131
Transient Sales	607,930	628,196	632,181	701,426	712,584	794,173
Commercial Sales	306,938	309,728	300,328	407,052	354,139	394,785
Industrial Sales	42,038	29,648	37,726	40,442	63,291	67,956
Other Revenues	93,508	79,778	100,389	68,343	94,547	68,201
Total Operating Revenues	2,467,388	2,491,445	2,514,659	2,824,747	2,833,685	3,118,246
	1%	1.0%	2%	13%	13%	10%
Operating Expenses						
Wastewater Collection	341,162	567,584	494,940	693,004	556,498	803,245
Wastewater Treatment	1,459,410	1,554,976	1,567,724	1,743,789	1,600,089	1,772,695
Depreciation	645,561	660,000	713,442	660,000	765,000	770,000
Total Operating Expenditures	2,446,133	2,782,560	2,776,106	3,096,793	2,921,587	3,345,940
	-8%	13.8%	13%	11%	5%	15%
Net Operating Surplus/Deficit	21,255	(291,115)	(261,447)	(272,046)	(87,902)	(227,694)
Special Projects						
Other Non Operating Sources Or (Uses)						
Debt Payments						
State Revolving Fund Loan Payments	(296,085)	(303,783)	(303,783)	(311,682)	(311,682)	(319,786)
CSCDA Revenue Bond Payments	(225,198)	(224,983)	(224,983)	-	-	-
USDA Loan Payment	(106,332)	(106,381)	(106,381)	-	-	-
2018 WWTP Revenue Bonds	-	-	-	(303,116)	(439,137)	(441,988)
Cost of Issuance & Fees	(67,857)	(61,000)	(60,142)	(51,909)	(51,909)	(43,806)
Subtotal Debt Related Costs	(695,472)	(696,147)	(695,289)	(666,707)	(802,728)	(805,580)
Equipment	(56,031)	(160,972)	(205,649)	(65,865)	(66,674)	(104,145)
Total Other Non Operating Activities	(751,503)	(857,119)	(900,938)	(732,572)	(869,402)	(909,725)
Transfers From or (To) Other Funds						
Wastewater Capital (13-4700)	-	-	-	(131,348)	-	-
Wastewater Capital (03-3299)	207,357	400,000	400,000	-	3,696	-
Add Back Non Cash Depreciation	645,561	660,000	713,442	660,000	765,000	770,000
Net All Transfers & Adjustments	852,918	1,060,000	1,113,442	528,652	768,696	770,000
Net Fund Surplus or (Deficit)	122,670	(88,234)	(48,943)	(475,966)	(188,608)	(367,419)
Beginning Working Capital	982,792	1,105,463	1,105,463	1,017,229	1,056,520	867,912
Ending Working Capital Operations	1,105,463	1,017,229	1,056,520	541,263	867,912	500,493
Ending Working Capital WWTP CIP	1,885,536	1,152,704	1,323,083	0	753,652	144,152
Total Ending Working Capital for Operations and CIP Funds	2,990,999	2,169,933	2,379,603	541,263	1,621,564	644,645
Working Capital Allocation to Reserves						
Operating Reserve - 20% of Expenses	360,114	499,762	412,533	487,359	431,317	515,188
Required Debt Service Reserve	94,312	94,312	94,312	103,765	328,945	328,945
Operating & Capital Contingency	1,036,573	500,000	1,019,796	-	61,302	(199,488)
Capital Reserve for future projects	1,500,000	1,075,859	852,962	(49,861)	800,000	-
Working Capital Allocation	2,990,999	2,169,933	2,379,603	541,263	1,621,564	644,645

Wastewater CIP
Sources and Uses

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Operating Revenues							
Connection/Impact Fees	155,562	79,724	2,972,222	140,315	923,448	499,555	550,500
Total Operating Revenues	155,562	79,724	2,972,222	140,315	923,448	499,555	550,500
Operating Expenses							
Total Operating Expenditures							
Net Operating Surplus/Deficit	155,562	79,724	2,972,222	140,315	923,448	499,555	550,500
Other Non Operating Sources Or (Uses)							
Interest Earnings	1,633	474	19,358	45,128	-	-	-
Hazmit Grant	-	-	-	35,601	187,500	142,500	-
Capital Improvements							
Collection	(63,389)	(65,747)	(697,490)	(329,724)	(1,035,000)	(389,164)	(680,000)
Treatment	(557,674)	(876,971)	(123,082)	(46,273)	(1,360,000)	(818,626)	(480,000)
Subtotal Capital Improvements	(621,063)	(942,718)	(820,572)	(375,997)	(2,395,000)	(1,207,790)	(1,160,000)
Total Other Non Operating Activities	(619,430)	(192,244)	(801,214)	(295,268)	(2,207,500)	(1,065,290)	(1,160,000)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	(694,563)	23,598		(400,000)	131,348	-	-
Wastewater Operations (03)			(207,357)	-	-	(3,696)	-
MTC - Berry St Project (25)				(7,500)	-	-	-
General Fund (01)	2,564	105,946					
Net All Transfers	(710,206)	129,544	(207,357)	(407,500)	131,348	(3,696)	-
Net Fund Surplus or (Deficit)	(1,174,074)	17,024	1,963,651	(562,453)	(1,152,704)	(569,431)	(609,500)
Beginning Working Capital	1,078,935	(95,139)	(78,115)	1,885,536	1,152,704	1,323,083	753,652
Ending Working Capital	(95,139)	(78,115)	1,885,536	1,323,083	0	753,652	144,152

Wastewater
System Capital Improvements

Fd Proj	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Collection							
13 5328 Pine Street Lift Station	32,175	27,252	657,607	275,000	-	-	-
13 5437 Sewer System Assessment & Master	4,050	-	-	3,846	-	-	75,000
13 5452 Sewer Lateral Replacement	4,500	1,500	-	-	5,000	-	5,000
13 5483 Inflow & Infiltration Improvements	-	8,416	13,632	8,414	100,000	67,400	-
13 5555 Sewer Main Replacements	-	-	-	-	280,000	88,123	-
13 5527 E. Washington Sewer Trunk Line	-	28,579	26,251	-	-	-	-
13 5514 Palisades Lift Station Repairs	-	-	-	42,464	650,000	233,641	600,000
Subtotal Wastewater Collection	63,389	65,747	697,490	329,724	1,035,000	389,164	680,000
Treatment							
13 5493 VFD Secondary Effluent Pumps	123,164	38,535	73,623	-	-	-	-
13 5518 New Effluent Storage Pond	420,359	750,000	-	-	-	-	-
13 5519 High School Reclaimed Water System Upgrade	9,592	-	-	-	-	-	-
13 5526 Roof over WWTP Lab	4,559	-	-	-	-	-	-
13 5533 Geothermal Water Meters per CDO	-	6,517	13,977	-	200,000	61,400	280,000
13 5534 WWTP Upgrades for CDO Compliance	-	81,919	17,741	25,777	20,000	48,200	-
13 5554 Kimball Instream	-	-	-	-	-	11,706	-
13 5556 Recyled Water Pump & Installation	-	-	-	750	330,000	310,920	25,000
13 5558 Grit Removal Aeration Basin	-	-	-	19,746	150,000	136,400	-
13 5571 Grit Removal at Headworks	-	-	-	-	350,000	-	-
13 5572 Generator Upgrade	-	-	-	-	60,000	-	-
13 5589 Tank Removal, Air Leak Repair	-	-	-	-	-	-	75,000
13 5540 Riverside Ponds River Restoration	-	-	17,741	-	250,000	250,000	100,000
Subtotal Wastewater Treatment	557,674	876,971	123,082	46,273	1,360,000	818,626	480,000
Total Wastewater Capital Improvements	621,063	942,718	820,572	375,997	2,395,000	1,207,790	1,160,000
Funding Sources for Wastewater Projects							
Recyled Water Grant	-	750,000	-	-	-	-	-
Interest Earnings	-	474	-	-	-	-	-
Wastewater Connection Fees	621,063	79,724	802,831	375,997	2,076,152	1,034,574	1,160,000
Wastewater Operations Fund	-	23,598	-	-	131,348	30,716	-
HazMit Grant	-	-	17,741	-	187,500	142,500	-
General Fund (loan)	-	105,946	-	-	-	-	-
Total Funding Sources	621,063	959,742	820,572	375,997	2,395,000	1,207,790	1,160,000

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	212,373	218,986	233,753	224,622	311,820	259,024	386,370
4302	OVERTIME	12,304	9,701	9,852	14,914	17,556	17,584	21,958
4303	FICA/MEDICARE	17,880	18,276	19,333	18,699	27,111	25,754	33,515
4308	PART-TIME SALARIES	3,026	3,602	3,997	4,797	5,372	5,372	5,694
4309	SPECIAL PAY	12,278	12,917	14,453	15,197	19,645	25,808	24,078
4310	PERS	45,313	58,160	68,204	57,157	75,304	68,318	99,168
4311	MEDICAL/DENTAL	43,911	39,146	36,908	33,805	61,732	39,732	68,023
4312	WORKERS COMP	15,405	17,022	16,915	18,504	19,492	18,954	24,095
4313	OTHER BENEFITS	919	3,525	2,961	3,737	1,781	1,781	1,462
4315	HOUSING ALLOWANCE	-	1,225	1,400	-	-	-	-
SUBTOTAL		363,409	382,560	407,776	391,432	539,813	462,327	664,363
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,906	1,034	6,110	2,466	8,500	3,914	6,000
4402	CONTRACT SERVICES	9,319	10,009	11,120	31,254	48,250	19,071	52,475
4403	UTILITIES	4,888	5,917	9,344	9,163	7,900	8,974	9,250
4404	REPAIRS & MAINTENANCE	4,384	1,802	9,013	5,889	7,280	419	6,500
4405	TRAINING & SEMINARS: STAFF	742	936	831	735	800	254	800
4408	UNIFORM ALLOWANCE	1,275	2,427	1,814	2,055	3,450	2,551	3,450
4415	POSTAGE	-	13	-	-	50	-	50
4417	FUEL & OIL	5,123	2,038	3,312	4,072	2,850	6,283	6,500
4422	PENSION EXPENSE	(99,741)	72,580	(146,106)	13,328	40,000	25,000	25,000
4424	HEALTH & SAFETY	139	252	338	210	1,040	910	1,040
4430	DUES & SUBSCRIPTIONS	-	-	-	-	120	-	120
4431	FEES	2,088	3,575	2,088	4,330	2,200	2,286	4,000
4434	REPAIRS & MAINTENANCE	3,507	10,003	4,303	2,547	-	4,675	-
4650	TRAINING & SEMINARS: MGMT	-	-	-	-	500	94	300
4510	EQUIPMENT FUND RENTAL	23,769	26,526	31,219	27,459	30,251	19,740	23,397
SUBTOTAL		(39,601)	137,112	(66,614)	103,508	153,191	94,171	138,882
OTHER								
4505	DEPRECIATION	125,052	126,930	136,100	135,653	150,000	152,000	155,000
4820	VEHICLES	-	-	-	30,145	-	-	-
4821	MISC FIELD EQUIPMENT	11,284	33,888	51,063	63,257	35,865	28,865	41,500
4823	COMPUTER EQUIPMENT	-	-	4,968	-	-	-	8,000
SUBTOTAL		136,336	160,818	192,131	229,055	185,865	180,865	204,500
TOTAL PROGRAM BUDGET		460,144	680,490	533,293	723,995	878,869	737,363	1,007,745

Actual	Actual	Actual	Actual	Adopted Budget	Revised Budget	Proposed Budget
FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 18-19	FY 19-20

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	283,751	295,426	355,320	415,938	471,247	465,594	517,794
4302	OVERTIME	18,450	26,387	37,891	28,332	33,955	35,094	29,575
4303	FICA/MEDICARE	24,249	26,283	31,384	35,089	41,621	43,026	45,647
4308	PART TIME SALARIES	3,026	11,138	14,485	4,797	5,372	5,372	5,694
4309	SPECIAL PAY	20,814	24,231	23,868	28,241	33,490	36,367	43,632
4310	PERS	57,513	79,118	83,137	78,645	94,445	87,215	105,792
4311	MEDICAL/DENTAL	69,034	67,967	79,639	95,582	110,836	100,836	102,804
4312	WORKERS COMP	22,877	24,452	25,298	28,832	29,924	27,933	32,818
4313	OTHER BENEFITS	1,242	5,475	4,739	6,331	1,886	1,886	1,882
4315	HOUSING ALLOWANCE	-	1,400	1,600	-	-	-	-
SUBTOTAL		500,956	561,877	657,361	721,787	822,776	803,323	885,638
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	135,447	136,404	179,487	173,907	150,300	150,300	155,000
4402	CONTRACT SERVICES: NPDES Studies Sludge Disposal	418,074	223,413	301,539	193,952	245,800	177,892	252,170
4403	ELECTRICITY	139,886	162,783	172,468	157,743	140,500	130,000	134,000
4404	REPAIRS & MAINTENANCE	50,722	53,815	37,911	33,281	50,000	50,000	50,000
4405	TRAINING & SEMINARS:	3,077	1,541	2,799	4,080	3,550	2,048	3,550
4408	UNIFORM ALLOWANCE	3,263	3,552	3,779	4,192	4,800	3,819	4,800
4410	ADVERTISING	86	-	-	-	150	-	150
4415	POSTAGE	3,579	4,516	3,918	5,074	4,000	4,000	4,200
4417	FUEL & OIL	8,768	4,810	10,549	9,796	10,325	8,319	10,325
4422	PENSION EXPENSE	(126,595)	98,735	(178,095)	18,339	40,000	25,000	25,000
4424	HEALTH & SAFETY	1,353	1,908	854	3,878	2,050	2,475	2,500
4430	DUES & SUBSCRIPTIONS	232	207	210	210	595	210	210
4431	FEES	20,414	22,024	29,276	24,795	26,050	25,776	26,400
4432	LEASE PAYMENTS	-	-	-	3,172	18,000	20,000	20,000
4434	REPAIRS & MAINTENANCE	5,284	28,181	15,192	9,603	14,500	6,295	4,000
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	54,396	50,004	52,505	51,269	50,000	54,230	55,000
4503	WATER/SEWER EXPENSE	431	444	553	518	700	653	700
4650	TRAINING & SEMINARS: MGMT	127	13	-	-	1,000	205	1,000
4510	EQUIPMENT FUND RENTAL	73,603	79,645	86,604	69,628	76,193	53,044	55,552
SUBTOTAL		877,081	954,495	802,049	845,937	921,013	796,766	887,057
OTHER								
4505	DEPRECIATION	500,777	507,010	509,461	577,789	510,000	613,000	615,000
4821	MISC FIELD EQUIPMENT	48,436	37,035	-	112,247	30,000	37,809	54,645
SUBTOTAL		549,213	544,045	509,461	690,036	540,000	650,809	669,645
TOTAL PROGRAM BUDGET		1,927,250	2,060,417	1,968,871	2,257,760	2,283,789	2,250,898	2,442,340

Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
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Department: **Public Works**
 Program: **Debt Service**
 Account Code: **03-4430**

<i>SERVICES & SUPPLIES</i>							
4402	CONTRACT SERVICES	-	75,375	67,857	60,142	51,909	43,806
4501	PRINCIPAL	405,569	418,982	432,885	446,983	496,682	589,786
4502	INTEREST	288,994	200,892	194,730	188,164	118,116	171,988
SUBTOTAL		694,563	695,249	695,472	695,289	666,707	805,580
TOTAL PROGRAM BUDGET		694,563	695,249	695,472	695,289	802,728	805,580

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 19-20 Proposed Budget									
Special Revenue Funds									
Asset Forfeiture	500	4,000	(3,500)	-	-	20,375	16,875		
Gas Tax	135,101	37,500	97,601	(95,000)	2,601	3,925	6,526		
Road Maintenance Rehab	87,642	-	87,642	(87,642)	-	-	-		
Measure T	225,000	-	225,000	(225,000)	-	-	-		
Mobile Home Park Programs	18,540	1,550	16,990	(7,090)	9,900	58,587	68,487		
Debt Service	-	-	-	373,902	-	-	-		
Silverado LAD	1,000	1,253	(253)	-	(253)	1,598	1,345		
Palisades LAD	1,550	2,856	(1,306)	-	(1,306)	3,251	1,945		
CDBG Programs	-	-	-	-	-	1,218,250	1,218,250		
Community Devt Program	-	-	-	-	-	396,367	396,367		
Public Safety Impact Fee	-	-	-	-	-	-	-		
Police Grants	108,440	17,440	91,000	(85,000)	6,000	140,044	146,044		
CDBG Revolving State Grants	221,000	150,000	71,000	(24,595)	46,405	85,634	132,039		
City Administration	6,100	-	6,100	-	6,100	222,586	228,686		
Fire Fee	45,075	-	45,075	(16,000)	29,075	29,604	58,679		
Police Fee	41,360	-	41,360	(75,000)	(33,640)	98,738	65,098		
Transportation Fee	22,800	-	22,800	-	22,800	732,784	755,584		
Parking In Lieu Fee	6,150	-	6,150	-	6,150	126,811	132,961		
Housing Grants	-	-	-	-	-	3,756,308	3,756,308		
Cultural Recreational Fee	65,500	-	65,500	-	65,500	188,518	254,018		
Affordable Housing	500,968	-	500,968	-	500,968	831,700	1,332,668		
Abandon Vehicle	50	-	50	(4,600)	(4,550)	15,216	10,666		
Fire Donation	-	-	-	-	-	975	975		
Recreation Donation	-	-	-	(6,000)	(6,000)	6,817	817		
Police Donation	50	-	50	-	50	12,477	12,527		
Traffic Signals	300	-	300	(45,082)	(44,782)	286,426	241,644		
Northwest Drainage	-	-	-	-	-	3,205	3,205		
Tree Mitigation	500	-	500	-	500	24,189	24,689		
MTC Grants	305,306	373,499	(68,193)	-	-	-	-		
Employee Future Benefits	1,500	-	1,500	500,000	501,500	59,874	561,374		
Total Special Funds	1,794,432	588,098	1,206,334	(373,902)	1,103,518	8,324,259	9,427,778		

Asset Forfeiture (11)
Sources and Uses

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3100 Fines, Forfeitures & Penalties	8,741	7,362	-	11,326	-	-	500
3251 Interest	89	150	229	619	150	150	-
Total Operating Revenues	8,830	7,512	229	11,945	150	150	500
Expenditures							
Police Services							
4116 4401 Material & Supply	4,697	2,492	770	-	2,000	2,000	2,000
4116 4404 Repairs & Mntc	-	-	-	-	2,000	2,000	2,000
4116 4461 K-9 Program	3,400	200	-	-	-	-	-
Total Operating Expenditures	8,097	2,692	770	-	4,000	4,000	4,000
Net Operating Surplus/Deficit	733	4,820	(541)	11,945	(3,850)	(3,850)	(3,500)
Transfers From or (To) Other Funds							
Equipment Replacement Fund	-	-	-	-	-	(30,000)	-
Net All Transfers	-	-	-	-	-	(30,000)	-
Net Fund Surplus or (Deficit)	733	4,820	(541)	11,945	(3,850)	(33,850)	(3,500)
Beginning Fund Balance	37,268	38,001	42,821	42,280	47,330	54,225	20,375
Ending Fund Balance	38,001	42,821	42,280	54,225	43,480	20,375	16,875

Gas Tax (21)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3233 Gas Tax 2106	18,573	18,843	18,446	18,394	18,954	18,954	18,893
3234 Gas Tax 2107	37,226	38,462	36,902	36,993	38,047	38,047	38,967
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	253	193	79	132	75	75	75
3253 Gas Tax 2105	29,087	29,538	29,106	28,426	30,649	30,649	29,674
3271 Gas Tax - HUT 2103	49,711	27,026	13,826	26,353	20,046	20,046	45,492
3289 Other Revenues	3,800	3,800	3,800	10,947	5,955	5,955	-
Total Operating Revenues	140,650	119,862	104,159	123,245	115,726	115,726	135,101
Expenditures							
4451 4403 Utilities - Street Lights	41,672	40,265	49,080	36,543	37,500	37,500	37,500
Total Operating Expenditures	41,672	85,185	49,080	36,543	37,500	37,500	37,500
Net Operating Surplus/Deficit	98,978	34,677	55,079	86,702	78,226	78,226	97,601
Transfers From or (To) Other Funds							
From MTC TDA (25)							
3299 General Fund	-	5,021	-	-	-	-	-
4700 4799 General Fund	(115,109)	(95,000)	(95,000)	(95,000)	(78,226)	(78,226)	(95,000)
Net All Transfers	(115,109)	(89,979)	(95,000)	(95,000)	(78,226)	(78,226)	(95,000)
Net Fund Surplus or (Deficit)	(16,131)	(55,302)	(39,921)	(8,298)	-	-	2,601
Beginning Fund Balance	123,577	107,446	52,144	12,223	-	3,925	3,925
Ending Fund Balance	107,446	52,144	12,223	3,925	-	3,925	6,526

Road Maintenance Rehab Account SB1 (22)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3274 Road Mntc Rehab			-	30,959	87,642	87,642	87,642
Total Operating Revenues	-	-	-	30,959	87,642	87,642	87,642
Expenditures							
Total Operating Expenditures	-	-	-	-	86,982	-	-
Net Operating Surplus/Deficit	-	-	-	30,959	660	87,642	87,642
Transfers From or (To) Other Funds							
From MTC TDA (25)							
4700 4799 General Fund	-	-	-	(30,692)	-	(87,909)	(87,642)
Net All Transfers	-	-	-	(30,692)	-	(87,909)	(87,642)
Net Fund Surplus or (Deficit)	-	-	-	267	660	(267)	-
Beginning Fund Balance	-	-	-	-	29,873	267	-
Ending Fund Balance	-	-	-	267	30,533	-	-

Measure T (24)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3274 Road Mntc Rehab			-	-	-	167,365	225,000
Total Operating Revenues	-	-	-	-	-	167,365	225,000
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	-	-	167,365	225,000
Transfers From or (To) Other Funds							
4700 4799 To General Fund	-	-	-	-	-	(167,365)	(225,000)
Net All Transfers	-	-	-	-	-	(167,365)	(225,000)
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

MTC GRANTS (25)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3225 TDA Street/Signal	-	-	99,485	-	115,825	49,974	88,619
3225 TDA Bicylce Education	-	-	-	-	8,903	4,106	4,798
3225 TDA Pedestrian	-	-	7,899	-	154,433	585	163,889
3230 TDA Charging Station	-	-	-	-	-	13,000	-
3230 TDA Pioneer Park	-	-	-	-	-	-	48,000
3230 MTC Bridge Grant	159,475	205,204	531,139	4,571,480	500,000	317,615	-
Total Operating Revenues	159,475	205,204	638,523	4,571,480	779,161	385,280	305,306
Expenditures							
4994 4915 Other CIP Project Imp	2,000	-	28,438	11,300	154,433	585	175,000
4994 4905 Bicylce Education	-	-	-	1,097	8,903	4,106	4,798
5518 4905 Berry Street Bridge Repl	168,365	206,029	532,590	4,722,099	500,000	317,615	-
5530 4915 Logvy Pedestrian Pathway	-	-	63,658	66,233	-	-	-
5536 4915 Lincoln/Brannan St Crosswalk	-	-	-	16,539	64,825	24,760	58,701
5583 4915 EV Charging Station	-	-	-	-	-	16,000	-
5560 4915 Pioneer Park Pedestrian	-	-	-	-	-	-	60,000
5537 4915 Foothill/Petrified Signal	-	1,507	35,288	(7,250)	100,000	62,485	75,000
Total Operating Expenditures	170,365	207,536	659,974	4,810,018	828,161	425,551	373,499
Net Operating Surplus/Deficit	(10,890)	(2,332)	(21,451)	(238,538)	(49,000)	(40,271)	(68,193)
Transfers From or (To) Other Funds							
3299 General Fund (from)	10,890	7,812	1,507	239,978	-	3,000	23,111
3299 Wastewater Fund (from)	-	-	-	7,500	-	-	-
3299 Cultural/Recreation (from)	-	-	-	1,818	-	-	-
3299 Traffic Signal (90)	-	-	20,000	3,461	49,000	37,271	45,082
4700 General Fund (to)	-	(5,481)	-	(14,275)	-	-	-
Net All Transfers	10,890	2,331	21,507	238,482	49,000	40,271	68,193
Net Fund Surplus or (Deficit)	-	-	56	(56)	-	-	-
Beginning Fund Balance	-	-	-	56	-	-	-
Ending Fund Balance	-	-	56	-	-	-	-

Mobile Home Park Programs (27)

Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3215 Interest Earnings	49	106	216	654	49	49	-
3270 Inspection Fees	7,940	7,940	7,940	8,265	7,940	7,940	7,940
3282 Rent Stabilization Fees	9,860	9,760	9,680	9,780	10,600	10,600	10,600
Total Operating Revenues	17,849	17,806	17,836	18,699	18,589	18,589	18,540
Expenditures							
4610 4415 Postage & Reproduction	-	-	-	-	275	275	275
4610 4431 Fees - To State	1,275	1,275	1,275	2,550	1,275	1,275	1,275
Total Operating Expenditures	1,275	1,275	1,275	2,550	1,550	1,550	1,550
Net Operating Surplus/Deficit	16,574	16,531	16,561	16,149	17,039	17,039	16,990
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	(2,520)	(2,520)	(1,500)	(1,500)	(1,030)	(1,030)	(850)
4700 4799 General Fund for Inspections by City Building	(5,000)	(5,000)	(5,600)	(6,000)	(6,000)	(6,000)	(6,240)
Net All Transfers	(7,520)	(7,520)	(7,100)	(7,500)	(7,030)	(7,030)	(7,090)
Net Fund Surplus or (Deficit)	9,054	9,011	9,461	8,649	10,009	10,009	9,900
Beginning Fund Balance	12,403	21,457	30,468	39,929	49,468	48,578	58,587
Ending Fund Balance	21,457	30,468	39,929	48,578	59,477	58,587	68,487

Debt Service (30)

Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
Total Operating Revenues		5,000	-	-	-	-	-
Expenditures							
Total Operating Expenditures		-	-	-	-	-	-
Net Operating Surplus/Deficit	-	5,000	-	-	-	-	-
Other Non Operating Sources Or (Uses)							
<i>Debt Service</i>							
4430 4501 Principal	(136,994)	(228,559)	(362,059)	(291,609)	(291,543)	(291,543)	(306,108)
4430 4502 Interest	(205,649)	(245,056)	(98,043)	(82,293)	(82,359)	(82,359)	(67,794)
Total Other Non Operating Activities	(342,643)	(477,011)	(460,102)	(373,902)	(373,902)	(373,902)	(373,902)
Transfers From or (To) Other Funds							
3299 General Fund	-	218,361	450,996	373,902	373,902	373,902	373,902
3299 Public Safety Fund	212,136	253,650	9,106	-	-	-	-
Net All Transfers	342,643	472,011	460,102	373,902	373,902	373,902	373,902
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Silverado Landscape Maintenance (33)

Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3399 Assessments	1,006	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	5	2	6	26	-	-	-
Total Operating Revenues	1,011	1,002	1,006	1,026	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	515	2,465	671	50	1,203	1,203	1,203
4167 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	515	2,465	671	50	1,253	1,253	1,253
Net Operating Surplus/Deficit	496	(1,463)	335	976	(253)	(253)	(253)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	496	(1,463)	335	976	(253)	(253)	(253)
Beginning Fund Balance	1,507	2,003	540	875	622	1,851	1,598
Ending Fund Balance	2,003	540	875	1,851	369	1,598	1,345

Palisades Landscape Maintenance (35)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3399 Assessments	1,523	1,488	1,585	1,505	1,550	1,550	1,550
3251 Other Revenues	7	11	24	61	-	-	-
Total Operating Revenues	1,530	1,499	1,609	1,566	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	50	142	277	298	1,700	1,700	1,700
4168 4403 Utilities	704	728	749	800	1,100	1,100	1,100
4168 4431 Fees	-	-	-	-	56	56	56
Total Operating Expenditures	754	870	1,026	1,098	2,856	2,856	2,856
Net Operating Surplus/Deficit	776	629	583	468	(1,306)	(1,306)	(1,306)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	776	629	583	468	(1,306)	(1,306)	(1,306)
Beginning Fund Balance	2,101	2,877	3,506	4,089	2,783	4,557	3,251
Ending Fund Balance	2,877	3,506	4,089	4,557	1,477	3,251	1,945

CDBG (38)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
Total Operating Revenues	2,450	-	-	-	-	-	-
Expenditures							
Total Operating Expenditures	2,450	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	-	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	-
Beginning Fund Balance	-	2,219,750	1,218,250	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	1,218,250

Community Development Program (39)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3251 1990's Loan and Investment Interest	50,611	54,286	16,459	8,711	-	-	-
3289 1990's Rehabilitation Loans	34,690	53,629	(988)	-	-	-	-
Total Operating Revenues	85,301	107,915	15,471	8,711	-	-	-
Expenditures							
4122 4402 Contract Svcs - Streets	1,114	939	746	-	-	-	-
4615 4402 Low Income Housing Programs	137,693	39,438	40,766	41,526	-	-	-
Total Operating Expenditures	138,807	40,377	41,512	41,526	-	-	-
Net Operating Surplus/Deficit	(53,506)	67,538	(26,041)	(32,815)	-	-	-
Transfers From or (To) Other Funds							
4700 4799 CDBG Revolving State	-	-	(362,494)	(18,783)	-	-	-
4700 4799 General Fund	(20,143)	(2,350)	-	-	-	-	-
Net All Transfers	(20,143)	(2,350)	(362,494)	(18,783)	-	-	-
Net Fund Surplus or (Deficit)	(73,649)	65,188	(388,535)	(51,598)	-	-	-
Beginning Fund Balance	917,834	844,185	909,373	447,965	394,439	396,367	396,367
Prior Period Adjustment			(72,873)				
Ending Fund Balance Available	844,185	909,373	447,965	396,367	394,439	396,367	396,367

Public Safety (40)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget Fy 19-20
Revenues							
3269 Public Safety Impact Fees	73,828	-	-	-	-	-	-
3251 Interest	602	173	-	-	-	-	-
Total Operating Revenues	74,430	173	-	-	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	74,430	173	-	-	-	-	-
Transfers From or (To) Other Funds							
4700 4799 Debt Service Fund (30)	(212,136)	(253,650)	(9,106)	-	-	-	-
Net All Transfers	(254,329)	(253,650)	(9,106)	-	-	-	-
Net Fund Surplus or (Deficit)	(179,899)	(253,477)	(9,106)	-	-	-	-
Beginning Fund Balance	442,482	262,583	9,106	-	-	-	-
Ending Fund Balance	262,583	9,106	-	-	-	-	-

Police Grants (41)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3358 State COPS Grant	120,891	137,996	139,722	152,178	100,000	100,000	100,000
3225 State Gang Violence	8,484	-	8,484	8,484	8,440	8,440	8,440
3251 Interest			-	1,636			
Total Operating Revenues	129,375	137,996	148,206	162,298	108,440	108,440	108,440
Expenditures							
4659 4433 COPS Programs	270	3,666	137	415	9,000	9,000	9,000
4659 4433 GANG Grant Program	8,440	-	-	-	8,440	8,440	8,440
4659 4433 Juvenile Diversion	12,500	12,500	12,500	12,500	12,500	-	-
Total Operating Expenditures	21,210	16,166	12,637	12,915	29,940	17,440	17,440
Net Operating Surplus/Deficit	108,165	121,830	135,569	149,383	78,500	91,000	91,000
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(85,268)	(34,033)	(128,828)	(70,069)	(78,828)	(78,828)	(85,000)
4700 4799 Equipment Fund	-	(38,911)	-	(16,922)	-	(39,000)	-
Net All Transfers	(85,268)	(72,944)	(128,828)	(86,991)	(78,828)	(117,828)	(85,000)
Net Fund Surplus or (Deficit)	22,897	48,886	6,741	62,392	(328)	(26,828)	6,000
Beginning Fund Balance	25,956	48,853	97,739	104,480	67,911	166,872	140,044
Ending Fund Balance	48,853	97,739	104,480	166,872	67,583	140,044	146,044

CDBG Revolving State Grants (44)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3289 Loan Repayments			-	-	-	-	20,000
3225 State Grants	-	-	-	28	300,000	300,000	200,000
3251 Interest	-	-	445	1,922	1,000	1,000	1,000
Total Operating Revenues	-	-	445	1,950	301,000	301,000	221,000
Expenditures							
4402 Contract Services	-	-	270	279,985	300,000	300,000	150,000
Total Operating Expenditures	-	-	270	279,985	300,000	300,000	150,000
Net Operating Surplus/Deficit	-	-	175	(278,035)	1,000	1,000	71,000
Transfers From or (To) Other Funds							
3299 CDBG Repayment Loans	-	-	362,494	-	-	-	-
4700 4799 General Fund (01)	-	-	-	-	-	-	(24,595)
Net All Transfers	-	-	362,494		-		(24,595)
Net Fund Surplus or (Deficit)	-	-	362,669	(278,035)	1,000	1,000	46,405
Beginning Fund Balance	-	-	-	362,669	364,530	84,634	85,634
Ending Fund Balance	-	-	362,669	84,634	365,530	85,634	132,039

City Administrative Facilities (48)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3269 City Administration							
Impact Fees	7,731	17,610	110,002	27,076	35,089	57,018	6,000
3251 Interest	18	89	718	2,224	100	100	100
Total Operating Revenues	7,749	17,699	110,720	29,300	35,189	57,118	6,100
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	7,749	17,699	110,720	29,300	35,189	57,118	6,100
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	7,749	17,699	110,720	29,300	35,189	57,118	6,100
Beginning Fund Balance	-	7,749	25,448	136,168	159,648	165,468	222,586
Ending Fund Balance	7,749	25,448	136,168	165,468	194,837	222,586	228,686

Fire Fee (49)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3269 Fire Impact Fees	6,513	14,847	243,322	18,943	69,540	40,505	45,000
3251 Interest	15	75	1,425	3,884	75	75	75
Total Operating Revenues	6,528	14,922	244,747	22,827	69,615	40,580	45,075
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	6,528	14,922	244,747	22,827	69,615	40,580	45,075
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)					-	(300,000)	(16,000)
Net All Transfers	-	-	-	-	-	(300,000)	(16,000)
Net Fund Surplus or (Deficit)	6,528	14,922	244,747	22,827	69,615	(259,420)	29,075
Beginning Fund Balance	-	6,528	21,450	266,197	285,883	289,024	29,604
Ending Fund Balance	6,528	21,450	266,197	289,024	355,498	29,604	58,679

Police Fee (50)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Final Budget FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3269 Police Impact Fees	1,731	3,933	76,087	5,252	47,903	10,817	41,330
3251 Interest	4	20	441	30	30	30	30
Total Operating Revenues	1,735	3,953	76,528	5,282	47,933	10,847	41,360
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	1,735	3,953	76,528	5,282	47,933	10,847	41,360
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)	-	-	-	-	-	-	(75,000)
Net All Transfers	-	-	-	-	-	-	(75,000)
Net Fund Surplus or (Deficit)	1,735	3,953	76,528	5,282	47,933	10,847	(33,640)
Beginning Fund Balance	-	1,735	5,688	82,216	87,498	87,891	98,738
Ending Fund Balance	1,735	5,688	82,216	87,498	135,431	98,738	65,098

Parking In Lieu Fee (55)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3261 Parking In Lieu Fee	-	10,251	2,050	3,362	-	12,000	6,000
3251 Interest	221	375	594	1,541	150	150	150
Total Operating Revenues	221	10,626	2,644	4,903	150	12,150	6,150
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	221	10,626	2,644	4,903	150	12,150	6,150
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	221	10,626	2,644	4,903	150	12,150	6,150
Beginning Fund Balance	96,267	96,488	107,114	109,758	109,758	114,661	126,811
Ending Fund Balance	96,488	107,114	109,758	114,661	109,908	126,811	132,961

Transportation Fee (57)

Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3269 Transportation Impact Fee	28,383	68,170	357,254	102,127	98,188	166,103	21,800
3251 Interest	65	339	2,381	7,612	350	350	1,000
Total Operating Revenues	28,448	68,509	359,635	109,739	98,538	166,453	22,800
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	28,448	68,509	359,635	109,739	98,538	166,453	22,800
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	28,448	68,509	359,635	109,739	98,538	166,453	22,800
Beginning Fund Balance	-	28,448	96,957	456,592	551,129	566,331	732,784
Ending Fund Balance	28,448	96,957	456,592	566,331	649,667	732,784	755,584

Housing Grants (76)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3251 Interest	-	-	-	-	-	-	-
3278 HOME Rehab Grant	98,611	487,117	103,527	92,049	-	-	-
Total Operating Revenues	98,611	487,117	103,527	92,049	-	-	-
Expenditures							
4616 HOME Rehab	46,086	439,507	36,241	-	-	-	-
Total Operating Expenditures	46,086	439,507	36,241	-	-	-	-
Net Operating Surplus/Deficit	52,525	47,610	67,286	92,049	-	-	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	(1,644)	(2,667)	-	-	-	-	-
Net All Transfers	(1,644)	(2,667)	-	-	-	-	-
Net Fund Surplus or (Deficit)	50,881	44,943	67,286	92,049	-	-	-
Beginning Fund Balance	3,416,155	3,467,036	3,511,979	3,664,259	3,664,259	3,756,308	3,756,308
Prior Period Adjustment			84,994				
Ending Fund Balance	3,467,036	3,511,979	3,664,259	3,756,308	3,664,259	3,756,308	3,756,308

Cultural/Recreational Fee (77)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3269 Cultural/Recreational Fee	131,898	48,831	301,996	54,832	85,697	69,213	65,000
3251 Interest	15	46	1,315	1,602	100	100	500
Total Operating Revenues	131,913	48,877	303,311	56,434	85,797	69,313	65,500
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	131,913	48,877	303,311	56,434	85,797	69,313	65,500
Transfers From or (To) Other Funds							
4700 4799 MTC Grant Fund (25)	-	-	-	-	-	-	-
4700 4799 General Fund	-	-	(70,000)	(183,552)	-	-	-
Net All Transfers	(130,508)	(42,477)	(70,000)	(183,552)	-	-	-
Net Fund Surplus or (Deficit)	1,405	6,400	233,311	(127,118)	85,797	69,313	65,500
Beginning Fund Balance	5,207	6,612	13,012	246,323	133,271	119,205	188,518
Ending Fund Balance	6,612	13,012	246,323	119,205	219,068	188,518	254,018

Affordable Housing Fund (78)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3251 Interest	1,158	11,250	3,765	25,600	200	200	200
3204 Housing TOT			-	-	-	165,000	500,000
3278 Development Impact and In-Lieu Fees	91,336	16,566	617,460	15,333	50,183	64,382	-
3940 Proceeds of Loans		100,000	12,000	69,216	-	-	-
3289 Other Revenues	84	45,348	172	297	768	768	768
Total Operating Revenues	92,578	173,164	633,397	110,446	51,151	230,350	500,968
Expenditures							
4615 4402 Affordable Housing Services	15,000	20,000	25,000	52,957	-	-	-
4615 4910 Earl Street Land Acq		-	481,719	-	-	-	-
4615 4910 Eddy Street Land Acq		-	-	255,045	250,000	250,000	-
5538 4910 611 Washington Land Acq		717,261	-	-	-	-	-
Total Operating Expenditures	15,000	737,261	506,719	308,002	250,000	250,000	-
Net Operating Surplus/Deficit	77,578	(564,097)	126,678	(197,556)	(198,849)	(19,650)	500,968
Transfers From or (To) Other Funds							
4700 General Fund		(100,000)	(45,000)	(75,000)	-	-	-
3299 CDBG			-	18,783			
3299 General Fund		220,000		75,886			
Net All Transfers	-	120,000	(45,000)	19,669	-	-	-
Net Fund Surplus or (Deficit)	77,578	(444,097)	81,678	(177,887)	(198,849)	(19,650)	500,968
Beginning Fund Balance	424,577	502,155	1,071,558	1,029,237	782,581	851,350	831,700
Prior Period Adjustment		1,013,500	(123,999)				
Ending Fund Balance	502,155	1,071,558	1,029,237	851,350	583,732	831,700	1,332,668

Abandoned Vehicle (79)

Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3790 Abandoned Vehicle Fees	5,766	12,228	-	-	-	4,500	-
3251 Interest	60	118	160	340	50	50	50
Total Operating Revenues	5,826	12,346	160	340	50	4,550	50
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	5,826	12,346	160	340	50	4,550	50
Transfers From or (To) Other Funds							
4700 4799 General Fund	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)
4700 4799 Equipment Repl Fund	-	-	-	-	-	(10,000)	-
Net All Transfers	(4,600)	(4,600)	(4,600)	(4,600)	(4,600)	(14,600)	(4,600)
Net Fund Surplus or (Deficit)	1,226	7,746	(4,440)	(4,260)	(4,550)	(10,050)	(4,550)
Beginning Fund Balance	24,994	26,220	33,966	29,526	24,976	25,266	15,216
Ending Fund Balance	26,220	33,966	29,526	25,266	20,426	15,216	10,666

Fire Donation (86)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3251 Interest	3	3	5	13	-	-	-
Total Operating Revenues	3	3	5	13	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-		-	-	-
Net Operating Surplus/Deficit	3	3	5	13	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	3	3	5	13	-	-	-
Beginning Fund Balance	951	954	957	962	962	975	975
Ending Fund Balance	954	957	962	975	962	975	975

Recreation Donation (87)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
³²⁹¹ Donations	7,826	5,485	13,736	8,292	-	6,000	-
Total Operating Revenues	7,826	5,485	13,736	8,292	-	6,000	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	7,826	5,485	13,736	8,292	-	6,000	-
Transfers From or (To) Other Funds							
⁴⁷⁰⁰ ⁴⁷⁹⁹ General Fund	(6,100)	(6,000)	(6,000)	(12,000)	-	(6,000)	(6,000)
Net All Transfers	(6,100)	(6,000)	(6,000)	(12,000)	-	(6,000)	(6,000)
Net Fund Surplus or (Deficit)	1,726	(515)	7,736	(3,708)	-	-	(6,000)
Beginning Fund Balance	1,578	3,304	2,789	10,525	6,525	6,817	6,817
Ending Fund Balance	3,304	2,789	10,525	6,817	6,525	6,817	817

Police Donation (88)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3291 Donations	-	-	251	-	-	-	-
3251 Interest	27	42	66	167	50	50	50
Total Operating Revenues	27	42	317	167	50	50	50
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	27	42	317	167	50	50	50
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	27	42	317	167	50	50	50
Beginning Fund Balance	11,874	11,901	11,943	12,260	12,260	12,427	12,477
Ending Fund Balance	11,901	11,943	12,260	12,427	12,310	12,477	12,527

Traffic Signals (90)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3215 Traffic Signals Impact Fees	61,763	-	102,326	-	-	-	-
3251 Interest	529	808	1,817	4,346	300	300	300
Total Operating Revenues	62,292	808	104,143	4,346	300	300	300
Expenditures							
5537 4915 Foothill/Petrified Signal	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	62,292	808	104,143	4,346	300	300	300
Transfers From or (To) Other Funds							
3299 From MTC (25)	-	-	-	3,461	-	-	-
4700 To MTC Fund (25)	-	-	(20,000)	-	(126,000)	(37,271)	(45,082)
Net All Transfers	-	-	(20,000)	3,461	(126,000)	(37,271)	(45,082)
Net Fund Surplus or (Deficit)	62,292	808	84,143	7,807	(125,700)	(36,971)	(44,782)
Beginning Fund Balance	168,347	230,639	231,447	315,590	315,890	323,397	286,426
Ending Fund Balance	230,639	231,447	315,590	323,397	190,190	286,426	241,644

Northwest Drainage (94)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
³²⁵¹ Interest	7	11	17	43	-	-	-
Total Operating Revenues	167	11	17	43	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-		-	-	-
Net Operating Surplus/Deficit	167	11	17	43	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	167	11	17	43	-	-	-
Beginning Fund Balance	2,967	3,134	3,145	3,162	3,162	3,205	3,205
Ending Fund Balance	3,134	3,145	3,162	3,205	3,162	3,205	3,205

Employee Future Benefits (96)

Sources and Uses Summary

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues								
³²⁵¹ Interest	312	1,500	785	1,500	-	-	1,500	1,500
Total Operating Revenues	312	1,500	785	1,500	-	-	1,500	1,500
Expenditures								
4422 Side Fund Unfunded	1,800,000	1,000,000	1,000,000	-	-	1,000,000	1,000,000	-
Total Operating Expenditures	1,800,000	1,000,000	1,000,000	-	-	1,000,000	1,000,000	-
Net Operating Surplus/Deficit	(1,799,688)	(998,500)	(999,215)	1,500	-	(1,000,000)	(998,500)	1,500
Transfers From or (To) Other Funds								
³²⁹⁹ General Fund	500,000	1,000,000	1,000,000	170,000	85,000	830,000	1,000,000	500,000
Net All Transfers	500,000	1,000,000	1,000,000	170,000	85,000	830,000	1,000,000	500,000
Net Fund Surplus or (Deficit)	(1,299,688)	1,500	785	171,500	85,000	(170,000)	1,500	501,500
Beginning Fund Balance	1,357,277	57,589	57,589	59,089	58,374	-	58,374	59,874
Ending Fund Balance	57,589	59,089	58,374	230,589	143,374	-	59,874	561,374

Tree Mitigation (TR)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
3289 Other Revenues	50	1,222	9,124	300	500	500	500
3251 Interest	60	111	369	917	-	-	-
Total Operating Revenues	110	1,333	9,493	1,217	500	500	500
Expenditures							
Total Operating Expenditures	-	-	-	3,780	-	-	-
Net Operating Surplus/Deficit	110	1,333	9,493	(2,563)	500	500	500
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	110	1,333	9,493	(2,563)	500	500	500
Beginning Fund Balance	15,316	15,426	16,759	26,252	1,752	23,689	24,189
Ending Fund Balance	15,426	16,759	26,252	23,689	2,252	24,189	24,689

City Hall (CH)
Sources and Uses Summary

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Revenues							
³²⁵¹ Interest	21	-	-	-	-	-	-
Total Operating Revenues	21	-	-	-	-	-	-
Expenditures							
Total Operating Expenditures	-	30,464	-	-	-	-	-
Net Operating Surplus/Deficit	21	(30,464)	-	-	-	-	-
Transfers From or (To) Other Funds							
³²⁹⁹ From General Fund (01)	-	21,514	-	-	-	-	-
Net All Transfers	-	21,514	-	-	-	-	-
Net Fund Surplus or (Deficit)	21	(8,950)	-	-	-	-	-
Beginning Fund Balance	8,929	8,950	-	-	-	-	-
Ending Fund Balance	8,950	-	-	-	-	-	-

Equipment Replacement Fund
Sources and Uses

	Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
Operating Revenues							
Charges for Services							
3301 Equipment Replacement	-	3,456	7,701	8,368	1,000	5,000	5,000
3302 Equipment Mntc & Operations	346,123	371,992	374,696	337,511	375,565	271,663	338,504
3303 Computer System	94,485	101,818	102,072	89,382	118,600	85,788	118,600
3289 Other Revenues	795	6,963	33,403	9,513	-	-	-
Total Operating Revenues	441,403	559,752	517,872	444,774	495,165	362,451	462,104
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	70,411	88,814	105,108	110,117	104,000	116,650	103,000
Depreciation	153,528	170,500	186,575	82,882	186,575	65,361	100,000
Total Equipment	223,939	259,314	291,683	192,999	290,575	182,011	203,000
Computer System Mntc & Replacement							
Contract Services	108,035	116,203	95,569	121,258	122,590	159,090	162,000
Depreciation	47,223	28,994	32,526	35,069	34,000	36,000	34,000
Total Computer System	155,258	145,197	128,095	156,327	156,590	195,090	196,000
Total Operating Expenditures	379,197	404,511	419,778	349,326	447,165	377,101	399,000
Net Operating Surplus/Deficit	62,206	155,241	98,094	95,448	48,000	(14,650)	63,104
Other Non Operating Sources Or (Uses)							
Interest Earnings	248	-	587	8,256	-	-	-
Sale of Property (Gain)	-	4,783	8,098	117	-	27,000	-
Grants	-	-	-	-	-	-	132,429
Lease Payments	(158,072)	(110,880)	(100,513)	(93,286)	(47,000)	(47,000)	(47,000)
Equipment Purchases							
Vehicles	(45,242)	(38,911)	(35,288)	(30,145)	-	(579,000)	(16,000)
Computer System	(52,818)	(56,928)	(74,431)	(88,555)	(146,980)	(67,751)	(62,405)
Miscellaneous Office	(48,860)	(47,714)	(46,106)	(1,739)	(24,000)	(24,000)	(24,000)
Miscellaneous Field	(56,686)	(162,834)	(36,618)	(44,744)	(187,065)	(219,985)	(271,572)
Sub Total Equipment	(203,606)	(306,387)	(192,443)	(165,183)	(358,045)	(890,736)	(373,977)
Total Other Non Operating Activities	(361,430)	(412,484)	(284,271)	(250,096)	(405,045)	(910,736)	(288,548)
Transfers From or (To) Other Funds							
Asset Forfeiture Fund (11)	-	-	-	-	-	30,000	-
Abandoned Vehicle Fund (79)	-	-	-	-	-	10,000	-
Police Grants Fund (41)	-	38,911	-	16,922	-	39,000	-
General Fund	86,271	56,532	91,029	111,099	127,065	123,335	77,943
General Fund - Finance Software	-	-	-	-	100,000	100,000	50,000
Police Fee Fund	-	-	-	-	-	-	75,000
Fire Fee Fund	-	-	-	-	-	300,000	16,000
Add Back Depreciation	200,751	199,494	219,101	117,951	220,575	101,361	134,000
Net All Transfers	309,704	294,937	310,130	245,972	447,640	703,696	352,943
Net Fund Surplus or (Deficit)	10,480	37,694	123,953	91,324	90,595	(221,690)	127,499
Beginning Working Capital	416,003	426,482	464,177	588,130	713,441	679,454	457,764
Ending Working Capital	426,482	464,177	588,130	679,454	804,036	457,764	585,262

Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
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Department: Finance Department
 Program: Equipment Maintenance & Replacement
 Account Code: 15-4970

SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	10	278	137	1,156	1,000	1,000
4402	CONTRACT SERVICES		1,800	-	-	-	-
4404	REPAIRS & MAINTENANCE	23,481	37,115	53,445	49,699	47,000	47,000
4429	PHONE	46,920	49,568	51,468	54,469	54,000	54,000
4821	MISC FIELD EQUIPMENT	55,161	162,834	36,618	44,744	187,065	271,572
4822	MISC OFFICE EQUIPMENT	11,898	23,828	45,713	1,629	-	-
4823	MISC COMPUTER EQUIPMENT			-	3,323	-	-
4824	MISC EQUIPMENT REPLACE			-	-	12,650	-
4820	VEHICLES	45,242	38,911	35,288	30,145	-	579,000
	SUBTOTAL	182,712	314,387	222,669	185,165	289,065	900,985
OTHER							
4505	DEPRECIATION	153,528	170,500	186,575	82,882	186,575	65,361
	SUBTOTAL	153,528	170,500	186,575	82,882	186,575	65,361
TOTAL PROGRAM BUDGET		336,240	484,887	409,244	268,047	475,640	966,346

Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
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Department: Finance Department
 Program: Computer System
 Account Code: 15-4975

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:		-	58	1,470	2,000	2,000	1,000
4402	CONTRACT SERVICES							
	Web Redesign and Support	24,261	29,355	19,496	43,949	41,790	56,790	58,000
	IT Support	72,965	78,724	67,919	69,155	72,400	88,400	90,000
	Financial System Support	10,809	8,124	8,154	8,154	8,400	13,900	14,000
4822	MISC OFFICE EQUIPMENT	13,078	-	393	110	-	-	-
4823	MISC COMPUTER	52,818	56,928	74,431	88,555	146,980	67,751	62,405
SUBTOTAL		175,456	173,131	170,451	211,393	271,570	228,841	225,405
OTHER								
4505	DEPRECIATION	47,223	28,994	32,526	35,069	34,000	36,000	34,000
SUBTOTAL		47,223	28,994	32,526	35,069	34,000	36,000	34,000
TOTAL PROGRAM BUDGET		222,679	202,125	202,977	246,462	305,570	264,841	259,405

Actual FY 14-15	Actual FY 15-16	Actual FY 16-17	Actual FY 17-18	Adopted Budget FY 18-19	Revised Budget FY 18-19	Proposed Budget FY 19-20
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Department: Finance Department
 Program: Lease Payments
 Account Code 15-4970 and 4975

OTHER								
4970-4432	Rental Payments - Copier/Printer/Fax/Scanner	42,964	50,810	44,741	37,548	47,000	47,000	47,000
4970-4432	Fire Engines, Vehicles & Computer Equipment - Suntrust	49,183	49,184	48,522	54,740	-	-	-
4975-4432	Police Vehicles & Computer Equipment - Suntrust	7,349	7,349	7,250	998	-	-	-
4116-4402	CAD/RMS System	23,884	23,886	-	-	24,000	24,000	24,000
SUBTOTAL		181,956	134,766	100,513	93,286	71,000	71,000	71,000
TOTAL PROGRAM BUDGET		181,956	134,766	100,513	93,286	71,000	71,000	71,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2019-20 through 2023-24

Dept	Funding Source	Project Name	Account #	2019-20	2020-21	2021-22	2022-23	2023-24	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	1,137,358	-	-	-	-	1,137,358
PW	Measure T	Pavement Maintenance	01-5402-4905-4915	225,000	-	-	-	-	225,000
PW	Road Maintenance SB 1	Pavement Maintenance	01-5402-4905-4915	87,642	-	-	-	-	87,642
PW	General Fund	Paving Corp Yard	01-5408-4915	180,000	-	-	-	-	180,000
PW	General Fund	Sidewalk Replacement	01-5530-4915	100,000	-	-	-	-	100,000
PW	General Fund	City Hall Remodel	01-5501-4915	12,700	-	-	-	-	12,700
PW	General Fund	Logvy Park Improvements	01-5569-4915	100,000	-	-	-	-	100,000
PW	Deutsch Proceeds	Community Pool Facility	01-5451-4915	70,000	-	-	-	-	70,000
PW	General Fund	Community Pool Facility	01-5451-4915	130,000	-	-	-	-	130,000
PW	General Fund	Pioneer Cemetery	01-5200-4915	40,000	-	-	-	-	40,000
PW	General Fund	Railroad Tracks Repurpose	01-5562-4915	5,000	-	-	-	-	5,000
PW	General Fund	Oat Hill Mine	01-5565-4915	400,000	-	-	-	-	400,000
PW	General Fund	Pedestrian Bridge at Gold	01-5585-4915	25,000	-	-	-	-	25,000
PW	General Fund	Replace Culvert, Felge Tank Access Road	01-5599-4915	100,000	-	-	-	-	100,000
PW	General Fund	Pioneer Park Pedestrian Bridge	25-5560-4915	12,000	28,000	-	-	-	40,000
PW	MTC Grant	Pioneer Park Pedestrian Bridge	25-5560-4915	48,000	112,000	-	-	-	160,000
PW	Wastewater Connection Fees	Sewer Systems Assmt & Master Plan	13-5437-4915	75,000	-	-	-	-	75,000
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452-4915	5,000	-	-	-	-	5,000
PW	Wastewater Connection Fees	Palisades Lift Station Coating	13-5514-4905	600,000	-	-	-	-	600,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2019-20 through 2023-24

Dept	Funding Source	Project Name	Account #	2019-20	2020-21	2021-22	2022-23	2023-24	Total
PW	Wastewater Connection Fees	Geothermal Water Meters per CDO	13-5533-4915	280,000	-	-	-	-	280,000
PW	Wastewater Connection Fees	Riverside Ponds River Restoration	13-5540-4905	100,000	250,000	423,750	-	-	773,750
PW	HazMit Grant	Riverside Ponds River Restoration	13-5540-4905	-	750,000	1,271,250	-	-	2,021,250
PW	Wastewater Connection Fees	Recycled Water Pump & Installation	13-5556-4915	25,000	-	-	-	-	25,000
PW	Wastewater Connection Fees	Tank Removal, Air Leak Repair	13-5589-4915	75,000	-	-	-	-	75,000
PW	Water Connection Fees	Automatic Meter Read Program	12-5476-4915	60,000	-	-	-	-	60,000
PW	Measure A	Bypass Structure	12-5426-4915	50,000	-	-	-	-	50,000
PW	Water Connection Fees	THM/HAA5	12-5574-4915	10,000	500,000	-	-	-	510,000
PW	Water Connection Fees	Generator & Transfer Switch	12-5575-4915	-	125,398	-	-	-	125,398
PW	HazMit Grant	Generator & Transfer Switch	12-5575-4915	-	376,193	-	-	-	376,193
PW	Water Connection Fees	Pope St Generator Elec Upgrade	12-5577-4915	-	45,056	-	-	-	45,056
PW	HazMit Grant	Pope St Generator Elec Upgrade	12-5577-4915	-	135,167	-	-	-	135,167
PW	Water Connection Fees	Relocate Dunaweal Booster	12-5586-4915	-	800,000	2,000,000	2,000,000	1,700,000	6,500,000
PW	MTC Grant	Bicycle Pedestrian	25-4994-4915	175,000	-	-	-	-	175,000
PW	MTC Grant	Lincoln/Brannan St Crosswalks	25-5536-4915	58,701	-	-	-	-	58,701
PW	MTC Grant	Foothill/Petrified Forest Traffic Signal	25-5537-4915	29,918	-	-	-	-	29,918
PW	Traffic Impact Fee	Foothill/Petrified Forest Traffic Signal	25-5537-4915	45,082	-	-	-	-	45,082
PW	MTC Grant	Bicycle Education Activity	25-4994-4905	4,798	-	-	-	-	4,798
		TOTAL		4,266,199	3,121,812	3,695,000	2,000,000	1,700,000	14,783,011

Major Capital Projects
 Summary of Proposed Projects
 Fiscal Years 2019-20 through 2023-24

Dept	Funding Source	Project Name	Account #	2019-20	2020-21	2021-22	2022-23	2023-24	Total
		FUNDING SOURCE	FUND #	2019-20	2020-21	2021-22	2022-23	2023-24	Total
		General Fund	01	2,242,058	28,000	-	-	-	2,270,058
		Wastewater	13	1,160,000	250,000	423,750	-	-	1,833,750
		Water	12	70,000	1,470,453	2,000,000	2,000,000	1,700,000	7,240,453
		Measure A	12	50,000	-	-	-	-	50,000
		Measure T	01	225,000	-	-	-	-	225,000
		Road Maintenance SB 1	22	87,642	-	-	-	-	87,642
		Deutsch Proceeds	01	70,000	-	-	-	-	70,000
		MTC Grant	25	316,417	112,000	-	-	-	428,417
		HazMit Grant	12/13	-	1,261,359	1,271,250	-	-	2,532,609
		Traffic Impact Fee	90	45,082	-	-	-	-	45,082
		TOTAL		4,266,199	3,121,812	3,695,000	2,000,000	1,700,000	14,783,011

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EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2019-20 through 2023-24									
Proj Type	Project Name	Funding Source	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	TOTAL	Account #
Repl	RIMS Software	General Fund	24,000	-	-	-	-	24,000	15-4116-4402
Repl	Office 365 Cloud	Equipment Replacement Fund	10,000	-	-	-	-	10,000	15-4975-4823
New	Icompass Software (City Clerk)	General Fund	7,800	-	-	-	-	7,800	15-4975-4823
Repl	Parks and Rec Software	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	Bentley GEMS Software	Water	8,000	-	-	-	-	8,000	02-4131-4823
Repl	Bentley GEMS Software	Wastewater	8,000	-	-	-	-	8,000	03-4141-4823
Repl	Auto Cad Subscription for 3 years	Equipment Replacement Fund	2,205	-	-	-	-	2,205	15-4975-4823
New	GIS ARC Esri Computer	Equipment Replacement Fund	3,500	-	-	-	-	3,500	15-4975-4823
Repl	Computers	Equipment Replacement Fund	15,000	-	-	-	-	15,000	15-4975-4823
Repl	Finance Software	General Fund	50,000	-	-	-	-	50,000	15-4975-4823
Repl	Backup Batteries	Equipment Replacement Fund	600	-	-	-	-	600	15-4975-4823
New	PD Mobile Data Terminals	Police Fee	75,000	-	-	-	-	75,000	15-4970-4821
New	Mini- Excavator	General Fund	20,000	-	-	-	-	20,000	15-4970-4821
New	Mini- Excavator	Water	20,000	-	-	-	-	20,000	02-4131-4821
New	Mini- Excavator	Wastewater	20,000	-	-	-	-	20,000	03-4141-4821
New	Portable Generator	General Fund	44,143	-	-	-	-	44,143	15-4970-4821
New	Portable Generator	HMGP Grant	132,429	-	-	-	-	132,429	15-4970-4821
Repl	Turbidity Meter	Water	9,000	-	-	-	-	9,000	02-4132-4821
Repl	NBA Pump	Water	18,000	-	-	-	-	18,000	02-4132-4821
Repl	Fire Station Vehicle	Fire Fee	16,000	-	-	-	-	16,000	15-4970-4820
Repl	Rupp Pump	Water	21,500	-	-	-	-	21,500	02-4131-4821
Repl	Rupp Pump	Wastewater	21,500	-	-	-	-	21,500	03-4141-4821
Repl	Scada Computers/Software Update	Water	30,000	-	-	-	-	30,000	02-4132-4821
Repl	Scada Computers/Software Update	Wastewater	30,000	-	-	-	-	30,000	03-4142-4821

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2019-20 through 2023-24									
Proj Type	Project Name	Funding Source	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	TOTAL	Account #
Repl	Oxygen Probes (40	Wastewater	15,750	-	-	-	-	15,750	03-4142-4821
Repl	Blower	Wastewater	8,895	-	-	-	-	8,895	03-4142-4821
TOTAL			640,622	-	-	-	-	640,622	
	Equipment Replacement Fund		54,605	-	-	-	-	54,605	
	HMGP Grant		132,429	-	-	-	-	132,429	
	Water Connection Fees		106,500	-	-	-	-	106,500	
	Wastewater Connection Fees		104,145	-	-	-	-	104,145	
	Police Fee		75,000	-	-	-	-	75,000	
	Fire Fee		16,000	-	-	-	-	16,000	
	General Fund		151,943	-	-	-	-	151,943	
	TOTAL		640,622	-	-	-	-	640,622	

Debt Schedule
FY 2019-20

	Original Issue Amount	Balance 7/1/2019	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2020
WATER FUND						
Water Revenue COP 2018 Issue Date: 05/08/2018 Principal Payments Due 10/1 2.875 % to 5.0% 'October 2044	\$ 3,905,000	\$ 3,720,000	\$ 165,000	\$ 137,306	\$ 302,306	\$ 3,555,000
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	\$ 2,784,852	\$ 66,000	\$ 68,796	\$ 134,796	\$ 2,718,852
TOTAL WATER DEBT	\$ 7,655,000	\$ 6,504,852	\$ 231,000	\$ 206,102	\$ 437,102	\$ 6,273,852
WWTP FUND						
Wastewater Revenue COP 2018 Issue Date: 05/08/2018 Principal Payments Due 10/1 2.875 % to 5.0% 'October 2044	\$ 5,015,000	\$ 4,725,000	\$ 270,000	\$ 171,988	\$ 441,988	\$ 4,455,000
SWRCB-SR Loan Issue Date: 01/18/2002 Payments Due 10/30 'October 30, 2023 2.6%	\$ 5,609,999	\$ 1,684,819	\$ 319,786	\$ -	\$ 319,786	\$ 1,365,033
TOTAL WWTP DEBT	\$ 10,624,999	\$ 6,409,819	\$ 589,786	\$ 171,988	\$ 761,774	\$ 5,820,033
GENERAL LONG TERM DEBT ACCOUNT GROUP						
Lease Payable-West America Pool, Fire, recreation, public works Issue Date: 05/01/2016 'February 1, 2028 2.44%	\$ 3,870,413	\$ 2,918,116	\$ 306,108	\$ 67,794	\$ 373,902	\$ 2,612,008
TOTAL LONG TERM DEBT	\$ 3,870,413	\$ 2,918,116	\$ 306,108	\$ 67,794	\$ 373,902	\$ 2,612,008
GRAND TOTAL	\$ 22,150,413	\$ 15,832,787	\$ 1,126,894	\$ 445,884	\$ 1,572,778	\$ 14,705,893

Non-Represented Employees
Salary Schedule FY 19-20

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$189,371	\$189,371
Executive Assistant	20	\$58,144	\$70,674
Code Enforcement Officer	25	\$65,668	\$79,819
Deputy City Clerk	31	\$76,017	\$92,399
Recreation Manager	33	\$79,818	\$97,019
Associate Civil Engineer	33	\$79,818	\$97,019
Maintenance Superintendent	38	\$90,201	\$109,640
Senior Planner	39	\$92,400	\$112,313
Utility Systems Superintendent	40	\$94,710	\$115,121
City Clerk	40	\$94,710	\$115,121
Senior Civil Engineer	41	\$97,020	\$117,928
Building Official	43	\$101,871	\$123,825
Senior Planner/Assistant to City Manager	43	\$101,871	\$123,825
Deputy Public Works Director	47	\$112,313	\$136,517
Parks and Recreation Director	50	\$120,876	\$146,926
Administrative Services Director	52	\$126,920	\$154,272
Planning Director	56	\$139,929	\$170,085
Public Works Director/City Engineer	57	\$143,342	\$174,234
Fire Chief	58	\$146,926	\$178,589
Police Chief	59	\$150,599	\$183,054

Calistoga Police Officers Association (CPOA)
Salary Schedule FY 19-20

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	29	\$73,104	\$88,848
Police Corporal	31	\$76,752	\$93,288
Sergeant	36	\$86,736	\$105,432
Dispatch Supervisor	25	\$66,312	\$80,592
Dispatcher	19	\$57,288	\$69,612
Community Service Officer	19	\$57,288	\$69,612

Calistoga Professional Firefighters Association (CPFA)
Salary Schedule FY 19-20

Position Title	Range	Annual Salary	
		Beginning	Ending
Fire Fighter	28	\$71,361	\$86,739
Fire Engineer	32	\$78,674	\$95,629
Fire Captain	36	\$86,736	\$105,428

Calistoga Public Employees Association (CPEA)

Salary Schedule FY 19-20

Position Title	Range	Annual Salary	
		Beginning	Ending
Assistant Planner	31	\$76,756	\$93,297
Associate Planner	35	\$84,623	\$102,860
Chief Plant Operator	34	\$82,608	\$100,411
Plant Operator I	20	\$58,708	\$71,360
Plant Operator II	25	\$66,305	\$80,594
Recreation Coordinator	12	\$48,299	\$58,708

Position Title Y-Rated	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
Assistant Engineer	33	\$77,494	\$94,194
Associate Engineer	37	\$85,437	\$103,849
Assistant Planner	31	\$73,804	\$89,709
Associate Planner	35	\$81,369	\$98,904
Building Inspector	28	\$68,616	\$83,403
Maintenance Technician I	15	\$49,953	\$60,718
Maintenance Technician II	19	\$55,073	\$66,942
Senior Maintenance Technician	24	\$62,236	\$75,649
Senior Plant Operator	28	\$68,616	\$83,403
Senior Accounting Assistant	20	\$56,450	\$68,616

Non-Represented Part-Time Employees

Salary Schedule FY 19-20

Position Title	Hourly Salary Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
Administrative Aide	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59
Coach/Referee	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59
Facility Attendant (Opening)	\$12.00	\$12.00	\$12.00	\$12.00	\$12.00
Office Assistant I	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59
Parking Enforcement Officer	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59
Recreation Aide	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59
Swim Instructor I	\$12.00	\$12.60	\$13.23	\$13.89	\$14.59
Facility Attendant (Closing)	\$12.50	\$12.50	\$12.50	\$12.50	\$12.50
Life Guard I	\$12.60	\$13.23	\$13.89	\$14.59	\$15.32
Recreation Leader	\$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
Police Officer Trainee	\$16.80	\$16.80	\$16.80	\$16.80	\$16.80
Speciality Instructor I	\$14.00	\$16.00	\$18.00	\$20.00	\$22.00
Office Assistant II	\$14.34	\$15.06	\$15.81	\$16.60	\$17.43
Operator-in-Training	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Water Conservation Specialist	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Pool Manager	\$17.11	\$17.97	\$18.86	\$19.81	\$20.80
Senior Recreation Leader	\$17.11	\$17.97	\$18.86	\$19.81	\$20.80
Speciality Instructor II	\$20.00	\$25.00	\$30.00	\$35.00	\$40.00
Firefighter	\$21.18	\$22.24	\$23.35	\$24.52	\$25.74
Recreation Coordinator	\$23.22	\$24.38	\$25.60	\$26.88	\$28.22
Water Conservation Manager	\$23.80	\$25.00	\$26.25	\$27.56	\$28.94
Accounting Assistant	\$24.02	\$25.22	\$26.48	\$27.81	\$29.20
Accountant	\$27.00	\$28.35	\$29.77	\$31.26	\$32.82
Police Dispatcher	\$27.55	\$28.91	\$30.36	\$31.89	\$33.47

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

General Reserve – a designated reserve of fund balance or working capital amounts that is available for allocation by the City Council during the year. In the General fund the goal is to maintain a general reserve of 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.

GLOSSARY OF BUDGET TERMS

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

Net - Amount after consideration of any adjustments.

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

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

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

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

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

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

Program - A organizational unit that provides a service.

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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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.

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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.

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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.