

RESOLUTION NO. 2019-050

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALISTOGA, COUNTY OF NAPA, STATE OF CALIFORNIA, APPROVING ADJUSTMENTS TO THE CITY'S OPERATING AND CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2018-19

WHEREAS, the City Council of the City of Calistoga adopted an Operating Budget and Capital Improvement Program for Fiscal Year 2018-19 on June 19, 2018; and

WHEREAS, the City Council of the City of Calistoga adopted budget adjustments on February 19, 2019 for Fiscal Year 2018-19 based on the determination by the City Manager that these adjustments were essential to the City's operations; and

WHEREAS, the City Council has reviewed the proposed budget adjustments for the period of July 1, 2018 through June 30, 2019 and does hereby find the recommendation to be necessary and in the City's best interest.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Calistoga hereby approves the budget adjustments to the City of Calistoga Operating and Capital Improvement Budget for Fiscal Year 2018-19 as shown as Exhibit A to this resolution.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Calistoga at a regular meeting held this **18th day of June 2019**, by the following vote:

AYES: Councilmembers Kraus, Lopez-Ortega and Williams, and Mayor Canning
NOES: None
ABSTAIN: None
ABSENT: Vice Mayor Dunsford


CHRIS CANNING, Mayor

ATTEST:


IRENE GAMACHO-WERBY, City Clerk

Attachments:
Exhibit A – FY 2018-19 Budget Adjustments

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|--------|--------------|--|-------------------|
| fund | dept | object | | | |
| 01 | 3230 | | General Fund | Other Grants | 255,274 |
| 01 | 3232 | | General Fund | Motor Vehicle In Lieu | (5,120) |
| 01 | 3244 | | General Fund | Planning Fees | 160,000 |
| 01 | 3286 | | General Fund | Aquatic Fees | 15,000 |
| 01 | 3289 | | General Fund | Other Revenues - | 50,000 |
| 01 | 3289 | | General Fund | Other Revenues - Upper Valley Tubbs Fire | 125,000 |
| 01 | 3299 | | General Fund | Transfer from Road Maintenance | (927) |
| 01 | 3299 | | General Fund | Transfer from Measure T | (167,365) |
| 01 | 4107 | 4559 | General Fund | Active Transportation | 500 |
| 01 | 4108 | 4303 | General Fund | Finance - FICA/Medicare | (2,258) |
| 01 | 4108 | 4310 | General Fund | Finance - PERS | (1,683) |
| 01 | 4108 | 4308 | General Fund | Finance- Part Time Wages | (4,000) |
| 01 | 4108 | 4311 | General Fund | Finance- Dental | (1,000) |
| 01 | 4108 | 4312 | General Fund | Finance - Workers' Comp | (1,270) |
| 01 | 4108 | 4313 | General Fund | Finance - Other Benefits | 600 |
| 01 | 4108 | 4402 | General Fund | Finance- Contract Services | 150 |
| 01 | 4108 | 4405 | General Fund | Finance- Training | (425) |
| 01 | 4108 | 4415 | General Fund | Finance - Mailing | (1,000) |
| 01 | 4108 | 4510 | General Fund | Finance - Equipment Repl Fund | (2,907) |
| 01 | 4110 | 4311 | General Fund | City Council - Medical/Dental | (3,000) |
| 01 | 4110 | 4410 | General Fund | City Council - Advertising | (1,300) |
| 01 | 4110 | 4673 | General Fund | City Council - Council Member J Barnes | (250) |
| 01 | 4111 | 4402 | General Fund | City Clerk - Contract | 1,250 |
| 01 | 4111 | 4405 | General Fund | City Clerk - Training | (3,300) |
| 01 | 4111 | 4430 | General Fund | City Clerk - Dues | (50) |
| 01 | 4111 | 4650 | General Fund | City Clerk - Training | 2,000 |
| 01 | 4111 | 4510 | General Fund | City Clerk - Eq Repl Fund | (954) |
| 01 | 4113 | 4402 | General Fund | City Attorney | 100,000 |
| 01 | 4114 | 4301 | General Fund | City Manager - Salaries | 42,105 |
| 01 | 4114 | 4303 | General Fund | City Manager- FICA | 2,430 |
| 01 | 4114 | 4310 | General Fund | City Manager - PERS | (2,932) |
| 01 | 4114 | 4311 | General Fund | City Manager - Health Insurance | 1,500 |
| 01 | 4114 | 4312 | General Fund | City Manager - Workers' Comp | (914) |
| 01 | 4114 | 4314 | General Fund | City Manager - Share the Savings | 1,454 |
| 01 | 4114 | 4405 | General Fund | City Manager- Training | 1,500 |
| 01 | 4114 | 4510 | General Fund | City Manager - Equipment Repl Fund | (2,050) |
| 01 | 4114 | 4415 | General Fund | City Manager - Mailing | (250) |
| 01 | 4114 | 4430 | General Fund | City Manager - Dues and Subscriptions | 750 |
| 01 | 4114 | 4650 | General Fund | City Manager - Training | (2,300) |
| 01 | 4115 | 4311 | General Fund | Planning - Medical Dental | 10,000 |
| 01 | 4115 | 4312 | General Fund | Planning - Workers Comp | (1,468) |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|--------------|-------------------------------------|-------------------|
| 01 | 4115 | 4510 | General Fund | Planning -Eq Repl Fund | (1,916) |
| 01 | 4116 | 4301 | General Fund | Police - Salaries | (133,000) |
| 01 | 4116 | 4302 | General Fund | Police - Overtime | 20,000 |
| 01 | 4116 | 4303 | General Fund | Police - Fica | (8,000) |
| 01 | 4116 | 4310 | General Fund | Police - PERS | (35,550) |
| 01 | 4116 | 4311 | General Fund | Police - Medical | (5,000) |
| 01 | 4116 | 4312 | General Fund | Police - Worker's Comp | (8,066) |
| 01 | 4116 | 4402 | General Fund | Police - Contract Services | 50,000 |
| 01 | 4116 | 4404 | General Fund | Police - Repairs and Maintenance | (2,000) |
| 01 | 4116 | 4405 | General Fund | Police - Training | (1,000) |
| 01 | 4116 | 4415 | General Fund | Police - Mailing | 200 |
| 01 | 4116 | 4417 | General Fund | Police - Fuel and Oil | (7,000) |
| 01 | 4116 | 4510 | General Fund | Police- Eq Repl Fund | (42,225) |
| 01 | 4117 | 4301 | General Fund | Fire Dept - Salaries | (35,000) |
| 01 | 4117 | 4302 | General Fund | Fire Dept - Overtime | 6,000 |
| 01 | 4117 | 4303 | General Fund | Fire Dept - FICA/Medicare | (10,000) |
| 01 | 4117 | 4305 | General Fund | Fire Dept - Incentive | 540 |
| 01 | 4117 | 4310 | General Fund | Fire Dept - PERS | (38,000) |
| 01 | 4117 | 4311 | General Fund | Fire Dept - Medical/Dental | (60,000) |
| 01 | 4117 | 4312 | General Fund | Fire Dept - Workers Comp | (8,389) |
| 01 | 4117 | 4401 | General Fund | Fire Dept - Materials & Supplies | 5,000 |
| 01 | 4117 | 4402 | General Fund | Fire Dept - Contract | (745) |
| 01 | 4117 | 4404 | General Fund | Fire Dept - Repairs and Maintenance | (4,000) |
| 01 | 4117 | 4405 | General Fund | Fire Dept - Training and Travel | (5,000) |
| 01 | 4117 | 4408 | General Fund | Fire Dept - Uniform Allowance | 1,600 |
| 01 | 4117 | 4417 | General Fund | Fire Dept - Fuel and Oil | (1,000) |
| 01 | 4117 | 4420 | General Fund | Fire Dept - Treatment | (200) |
| 01 | 4117 | 4510 | General Fund | Fire Dept - Eq Replc Fund | (12,295) |
| 01 | 4119 | 4402 | General Fund | Non-departmental - contract | (6,000) |
| 01 | 4119 | 4414 | General Fund | Non-departmental - audit fees | 3,675 |
| 01 | 4119 | 4415 | General Fund | Non-departmental -Mailing | 82 |
| 01 | 4119 | 4499 | General Fund | Non-departmental - Contingency | (60,000) |
| 01 | 4119 | 4430 | General Fund | Non-department - Dues | 800 |
| 01 | 4119 | 4465 | General Fund | Non-department -Staff development | (1,000) |
| 01 | 4119 | 4466 | General Fund | Non-departmental - Celebrations | (1,000) |
| 01 | 4119 | 4510 | General Fund | Non-departmental - Eq Replc Fund | (13,308) |
| 01 | 4121 | 4401 | General Fund | PW Admin - Materials | 194 |
| 01 | 4121 | 4402 | General Fund | PW Admin - Contract | 1,076 |
| 01 | 4121 | 4403 | General Fund | PW Admin - Utilities | 89 |
| 01 | 4121 | 4405 | General Fund | PW Admin - Training | (1,465) |
| 01 | 4121 | 4410 | General Fund | PW Admin - Advertising | (300) |
| 01 | 4121 | 4415 | General Fund | PW Admin - Mailing | 341 |
| 01 | 4121 | 4417 | General Fund | PW Admin - Fuel & Oil | 506 |

The City of Calistoga Operating Budget for Fiscal Year 2018-19

Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|--------------|---------------------------------|-------------------|
| 01 | 4121 | 4424 | General Fund | PW Admin - Health | 88 |
| 01 | 4121 | 4430 | General Fund | PW Admin - Dues | 289 |
| 01 | 4121 | 4510 | General Fund | PW Admin - Eq Replc Fund | (1,647) |
| 01 | 4121 | 4431 | General Fund | PW Admin - Fees | 345 |
| 01 | 4121 | 4650 | General Fund | PW Admin - DH Training | (2,000) |
| 01 | 4122 | 4301 | General Fund | PW Streets - Salaries | (10,000) |
| 01 | 4122 | 4310 | General Fund | PW Streets - PERS | (2,797) |
| 01 | 4122 | 4311 | General Fund | PW Streets - Medical Dental | (5,000) |
| 01 | 4122 | 4312 | General Fund | PW Streets - Workers' Comp | (1,192) |
| 01 | 4122 | 4401 | General Fund | PW Streets - Materials/Supplies | (2,783) |
| 01 | 4122 | 4402 | General Fund | PW Streets - Contract Services | (6,047) |
| 01 | 4122 | 4404 | General Fund | PW Streets - Repairs and Mntc | (7,550) |
| 01 | 4122 | 4405 | General Fund | PW Streets - Training/Travel | (914) |
| 01 | 4122 | 4408 | General Fund | PW Streets - Uniform allowance | (394) |
| 01 | 4122 | 4415 | General Fund | PW Streets - Mailing & Copying | 148 |
| 01 | 4122 | 4417 | General Fund | PW Streets - Fuel and Oil | 3,368 |
| 01 | 4122 | 4510 | General Fund | PW Streets - Eq Replc Fund | 6,785 |
| 01 | 4122 | 4650 | General Fund | PW Streets - DH Training | (506) |
| 01 | 4123 | 4301 | General Fund | PW Parks - Salaries | (3,901) |
| 01 | 4123 | 4310 | General Fund | PW Parks - PERS | (2,028) |
| 01 | 4123 | 4311 | General Fund | PW Parks - DENTAL | 2,000 |
| 01 | 4123 | 4312 | General Fund | PW Parks - Workers' Comp | (879) |
| 01 | 4123 | 4402 | General Fund | PW Park - Contract | (31,263) |
| 01 | 4123 | 4403 | General Fund | PW Park - Utilities | (27) |
| 01 | 4123 | 4404 | General Fund | PW Park - Repairs | (553) |
| 01 | 4123 | 4405 | General Fund | PW Park - Training | (300) |
| 01 | 4123 | 4408 | General Fund | PW Park - Uniforms | 887 |
| 01 | 4123 | 4410 | General Fund | PW Park - Advertising | 1,020 |
| 01 | 4123 | 4417 | General Fund | PW Park - Fuel | (202) |
| 01 | 4123 | 4424 | General Fund | PW Park - Health | (382) |
| 01 | 4123 | 4503 | General Fund | PW Park - Water | 3,810 |
| 01 | 4124 | 4301 | General Fund | PW Mntc Shop - Salaries | (2,401) |
| 01 | 4124 | 4310 | General Fund | PW Mntc Shop - PERS | (683) |
| 01 | 4124 | 4311 | General Fund | PW Mntc Shop -MEDICAL | (500) |
| 01 | 4124 | 4312 | General Fund | PW Mntc Shop - Workers' Comp | (253) |
| 01 | 4124 | 4401 | General Fund | PW Mntc Shop - Materials | (1,900) |
| 01 | 4125 | 4301 | General Fund | Building - Salaries | (10,966) |
| 01 | 4125 | 4310 | General Fund | Building - PERS | (1,540) |
| 01 | 4125 | 4311 | General Fund | Building - Dental | (2,000) |
| 01 | 4125 | 4312 | General Fund | Building - Workers Comp | (1,417) |
| 01 | 4125 | 4510 | General Fund | Building- Eq Replc Fund | (3,764) |
| 01 | 4126 | 4401 | General Fund | Pool - Materials | (3,999) |
| 01 | 4126 | 4402 | General Fund | Pool - Contract Services | (4,324) |

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Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|--------------|-----------------------------------|-------------------|
| 01 | 4126 | 4403 | General Fund | Pool - Utilities | 9,688 |
| 01 | 4126 | 4404 | General Fund | Pool - Repairs Maintenance | (9,430) |
| 01 | 4126 | 4503 | General Fund | Pool - Water/Sewer | 12,268 |
| 01 | 4127 | 4301 | General Fund | PW Bldg - Salaries | (13,902) |
| 01 | 4127 | 4302 | General Fund | PW Bldg - Overtime Pay | 1,500 |
| 01 | 4127 | 4310 | General Fund | PW Bldg - PERS | (4,000) |
| 01 | 4127 | 4311 | General Fund | PW Bldg - Medical Dental | 10,000 |
| 01 | 4127 | 4312 | General Fund | PW Bldg - Worker's Comp | (959) |
| 01 | 4127 | 4402 | General Fund | PW Bldg - contract | 11,850 |
| 01 | 4127 | 4403 | General Fund | PW Bldg - Utilities | (883) |
| 01 | 4127 | 4404 | General Fund | PW Bldg - Repairs | (5,850) |
| 01 | 4127 | 4405 | General Fund | PW Bldg - Training | (200) |
| 01 | 4127 | 4408 | General Fund | PW Bldg - Uniform | 1,237 |
| 01 | 4127 | 4417 | General Fund | PW Bldg - Fuel | 614 |
| 01 | 4127 | 4424 | General Fund | PW Bldg -Health | (1,360) |
| 01 | 4127 | 4503 | General Fund | PW Bldg - Water | 7,455 |
| 01 | 4129 | 4302 | General Fund | Dispatch - Overtime | (3,000) |
| 01 | 4129 | 4308 | General Fund | Dispatch - Part-time | 25,000 |
| 01 | 4129 | 4311 | General Fund | Dispatch - Medical/Dental | (3,000) |
| 01 | 4129 | 4312 | General Fund | Dispatch - Workers' Comp | (2,378) |
| 01 | 4129 | 4401 | General Fund | Dispatch - Materials and Supplies | (500) |
| 01 | 4129 | 4404 | General Fund | Dispatch - Repairs and Mntc | (1,500) |
| 01 | 4129 | 4415 | General Fund | Dispatch - Mailing | (1,000) |
| 01 | 4133 | 4402 | General Fund | Elections - Contract Services | 327 |
| 01 | 4133 | 4410 | General Fund | Elections - Advertising | 1,522 |
| 01 | 4133 | 4650 | General Fund | Elections - Training and Meetings | (400) |
| 01 | 4138 | 4301 | General Fund | Fire Emergency - Salaries | (1,257) |
| 01 | 4138 | 4310 | General Fund | Fire Emergency - PERS | (1,365) |
| 01 | 4138 | 4312 | General Fund | Fire Emergency - Workers' Comp | (167) |
| 01 | 4152 | 4301 | General Fund | Recreation - Salaries | (3,000) |
| 01 | 4152 | 4302 | General Fund | Recreation - Overtime Pay | 700 |
| 01 | 4152 | 4310 | General Fund | Recreation - PERS | (1,000) |
| 01 | 4152 | 4311 | General Fund | Recreation - Medical/Dental | (5,500) |
| 01 | 4152 | 4402 | General Fund | Recreation - Contract | 12,000 |
| 01 | 4152 | 4408 | General Fund | Recreation - Uniform | (650) |
| 01 | 4152 | 4410 | General Fund | Recreation - Advertising | (500) |
| 01 | 4152 | 4415 | General Fund | Recreation - Mailing | (4,600) |
| 01 | 4152 | 4510 | General Fund | Recreation - Eq Repl Fund | 955 |
| 01 | 4153 | 4301 | General Fund | Rec - Educ - Salaries | (2,500) |
| 01 | 4153 | 4302 | General Fund | Rec - Educ - Overtime | 1,000 |
| 01 | 4153 | 4308 | General Fund | Rec - Educ - Part-Time | 4,000 |
| 01 | 4153 | 4310 | General Fund | Rec - Educ - PERS | 1,000 |
| 01 | 4153 | 4311 | General Fund | Rec - Educ - Medical/Dental | (5,000) |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|--------------|---|-------------------|
| 01 | 4154 | 4301 | General Fund | Rec - Seniors Salaries | (1,500) |
| 01 | 4154 | 4302 | General Fund | Rec - Seniors Salaries | 1,000 |
| 01 | 4154 | 4311 | General Fund | Rec - Seniors- Medical/Dental | (5,936) |
| 01 | 4155 | 4401 | General Fund | Rec - Community - Materials | 1,000 |
| 01 | 4155 | 4408 | General Fund | Rec - Community - Uniform Allowance | (350) |
| 01 | 4156 | 4301 | General Fund | Rec - Aquatics - Salaries | (2,000) |
| 01 | 4156 | 4311 | General Fund | Rec -Aquatics - Medical/Dental | (12,000) |
| 01 | 4156 | 4311 | General Fund | Rec -Aquatics - Workers Comp | (1,225) |
| 01 | 4156 | 4402 | General Fund | Rec - Aquatics - Contract | (14,000) |
| 01 | 4156 | 4405 | General Fund | Rec - Aquatics - Training | (1,500) |
| 01 | 4156 | 4408 | General Fund | Rec - Aquatics - Uniform | (700) |
| 01 | 4156 | 4410 | General Fund | Rec - Aquatics - Advertising | (300) |
| 01 | 4170 | 4301 | General Fund | Risk Mgmt - Salaries | 12,958 |
| 01 | 4170 | 4411 | General Fund | Risk Mgmt - Insurance Liability & Property | 29,638 |
| 01 | 4172 | 4301 | General Fund | Personnel - Salaries | 12,077 |
| 01 | 4172 | 4308 | General Fund | Personnel - Part-time Salaries | (8,320) |
| 01 | 4172 | 4401 | General Fund | Personnel - Supplies | 250 |
| 01 | 4172 | 4402 | General Fund | Personnel -Contract Services | 11,600 |
| 01 | 4172 | 4415 | General Fund | Personnel - Mailing | (200) |
| 01 | 4173 | 4403 | General Fund | Sharpsteen-Utilities | (1,612) |
| 01 | 4173 | 4404 | General Fund | Sharpsteen- Repairs & Mntc | (1,000) |
| 01 | 4173 | 4503 | General Fund | Sharpsteen- Water/Sewer Exp | (1,717) |
| 01 | 4174 | 4402 | General Fund | L:ibrary Services - Contract Services | (1,011) |
| 01 | 4700 | 4799 | General Fund | Transfers Out- | 773,000 |
| 01 | 4700 | 4799 | General Fund | Transfers Out- Equipment Fund | 23,270 |
| 01 | 4700 | 4799 | General Fund | Transfer Out- Water Operations Rate Stabilization Fur | 250,000 |
| 01 | 5200 | 4915 | General Fund | Pioneer Park | (20,000) |
| 01 | 5402 | 4415 | General Fund | CIP - Pavement Maintenance | 745 |
| 01 | 5402 | 4901 | General Fund | CIP - Pavement Maintenance | 76,142 |
| 01 | 5402 | 4905 | General Fund | CIP - Pavement Maintenance | 111,884 |
| 01 | 5402 | 4915 | General Fund | CIP - Pavement Maintenance | 515,646 |
| 01 | 5402 | 4915 | General Fund | CIP - Pavement Maintenance | (1,601,826) |
| 01 | 5408 | 4915 | General Fund | CIP - PW Corp Yard | (151,854) |
| 01 | 5440 | 4905 | General Fund | CIP - Garnett Creek Bridge | 3,325 |
| 01 | 5451 | 4915 | General Fund | CIP - Community Pool | (21,907) |
| 01 | 5502 | 4915 | General Fund | CIP - Facility Improvements | (4,704) |
| 01 | 5502 | 4915 | General Fund | CIP - Facility Improvements | (4,704) |
| 01 | 5520 | 4901 | General Fund | CIP - Grant St Culvert | 15,108 |
| 01 | 5520 | 4915 | General Fund | CIP - Grant St Culvert | (316,143) |
| 01 | 5530 | 4905 | General Fund | CIP - Sidewalk Improvements | 11,998 |
| 01 | 5530 | 4915 | General Fund | CIP - Sidewalk Improvements | (11,998) |
| 01 | 5544 | 4915 | General Fund | CIP - Directional Signage | 2,298 |
| 01 | 5560 | 4905 | General Fund | CIP - Pioneer Bridge | 10,000 |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|------------------|--|-------------------|
| 01 | 5560 | 4915 | General Fund | CIP - Pioneer Bridge | (30,000) |
| 01 | 5561 | 4404 | General Fund | CIP - Tubbs Fire | 3,192 |
| 01 | 5565 | 4905 | General Fund | CIP - Oak Hill Mine | (30,134) |
| 01 | 5568 | 4915 | General Fund | CIP - Tedeschi field | (30,000) |
| 01 | 5569 | 4915 | General Fund | CIP- Logvy Prk | (25,000) |
| 01 | 5581 | 4915 | General Fund | CIP - Pioneer Park Landscaping | (120) |
| 01 | 5584 | 4901 | General Fund | CIP- Microgrid Study | (25,290) |
| | | | | Total for General Fund | (386,238) |
| 02 | 3221 | | Water Enterprise | Delinquent Penalties and Charges | (13,537) |
| 02 | 3267 | | Water Enterprise | Water Connections | 466 |
| 02 | 3282 | | Water Enterprise | Reimbursements for Misc City Services | (3,082) |
| 02 | 3289 | | Water Enterprise | Other Revenue | (21,199) |
| 02 | 3299 | | Water Enterprise | Transfers In from Water Capital | (272,209) |
| 02 | 3299 | | Water Enterprise | Transfer in From General Fund - Rate Stabilization Fur | (250,000) |
| 02 | 3366 | | Water Enterprise | Reconnection Charges | 262 |
| 02 | 3401 | | Water Enterprise | Single Residence | 4,145 |
| 02 | 3403 | | Water Enterprise | Multi Residence | (163) |
| 02 | 3405 | | Water Enterprise | Mobile Homes | 3,508 |
| 02 | 3409 | | Water Enterprise | Residential Meter Charges | (56,554) |
| 02 | 3410 | | Water Enterprise | Transient General | (1,604) |
| 02 | 3412 | | Water Enterprise | SPAS | 886 |
| 02 | 3414 | | Water Enterprise | Camp Grounds | (785) |
| 02 | 3416 | | Water Enterprise | Bed and Breakfast | 844 |
| 02 | 3419 | | Water Enterprise | Transient Meter Charges | (2,053) |
| 02 | 3420 | | Water Enterprise | Commercial General | 1,167 |
| 02 | 3422 | | Water Enterprise | Restaurants | 89 |
| 02 | 3424 | | Water Enterprise | Laundries | 683 |
| 02 | 3426 | | Water Enterprise | Public Buildings | (563) |
| 02 | 3428 | | Water Enterprise | Medical Care | 156 |
| 02 | 3429 | | Water Enterprise | Commercial Meter Charges | (5,857) |
| 02 | 3440 | | Water Enterprise | Industrial General | (33) |
| 02 | 3442 | | Water Enterprise | Bottling Works | 2,060 |
| 02 | 3443 | | Water Enterprise | Commercial Works | (2,137) |
| 02 | 3449 | | Water Enterprise | Industrial Meter Charges | 6,553 |
| 02 | 4131 | 4301 | Water Enterprise | Distribution - Salaries | (1,000) |
| 02 | 4131 | 4310 | Water Enterprise | Distribution - PERS | (2,000) |
| 02 | 4131 | 4311 | Water Enterprise | Distribution - Medical | (5,000) |
| 02 | 4131 | 4312 | Water Enterprise | Distribution - Workers Comp | (2,000) |
| 02 | 4131 | 4402 | Water Enterprise | Distribution - Contract | (25,362) |
| 02 | 4131 | 4403 | Water Enterprise | Distribution - Utilities | (158) |
| 02 | 4131 | 4404 | Water Enterprise | Distribution - Repairs | (3,150) |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|------------------|--|-------------------|
| 02 | 4131 | 4405 | Water Enterprise | Distribution - Training | 1,742 |
| 02 | 4131 | 4408 | Water Enterprise | Distribution - Uniform | (589) |
| 02 | 4131 | 4415 | Water Enterprise | Distribution - Mailing | (350) |
| 02 | 4131 | 4417 | Water Enterprise | Distribution - Fuel | 224 |
| 02 | 4131 | 4422 | Water Enterprise | Distribution - Pension Expense | (15,000) |
| 02 | 4131 | 4424 | Water Enterprise | Distribution - Health | (1,005) |
| 02 | 4131 | 4430 | Water Enterprise | Distribution - Dues | (120) |
| 02 | 4131 | 4434 | Water Enterprise | Distribution -Vehicles | 581 |
| 02 | 4131 | 4456 | Water Enterprise | Distribution - Bad Debt | 250 |
| 02 | 4131 | 4505 | Water Enterprise | Distribution - Depreciation | 9,000 |
| 02 | 4131 | 4510 | Water Enterprise | Distribution - Eq Replacement Fund | (7,534) |
| 02 | 4131 | 4650 | Water Enterprise | Distribution - DH training | (950) |
| 02 | 4132 | 4301 | Water Enterprise | Treatment - Salaries | 50,000 |
| 02 | 4132 | 4311 | Water Enterprise | Treatment - Medical Dental | 2,000 |
| 02 | 4132 | 4312 | Water Enterprise | Treatment - Workers Comp | (1,000) |
| 02 | 4132 | 4401 | Water Enterprise | Treatment - Materials | (27,879) |
| 02 | 4132 | 4402 | Water Enterprise | Treatment - Contract Services | (7,720) |
| 02 | 4132 | 4403 | Water Enterprise | Treatment - Utilities | 12,472 |
| 02 | 4132 | 4404 | Water Enterprise | Treatment - Repairs & Mntc | (11,300) |
| 02 | 4132 | 4405 | Water Enterprise | Treatment - Training | 243 |
| 02 | 4132 | 4408 | Water Enterprise | Treatment - Uniform | (731) |
| 02 | 4132 | 4413 | Water Enterprise | Treatment - Tax & License | 24 |
| 02 | 4132 | 4415 | Water Enterprise | Treatment - Mailing | (1,315) |
| 02 | 4132 | 4417 | Water Enterprise | Treatment - Fuel and Oil | 297 |
| 02 | 4132 | 4422 | Water Enterprise | Treatment - Pension Expense | (15,000) |
| 02 | 4132 | 4424 | Water Enterprise | Treatment - Health | (700) |
| 02 | 4132 | 4430 | Water Enterprise | Treatment - Dues | (40) |
| 02 | 4132 | 4431 | Water Enterprise | Treatment - Fees | (19,371) |
| 02 | 4132 | 4434 | Water Enterprise | Treatment - Vehicle Repairs | 6,375 |
| 02 | 4132 | 4503 | Water Enterprise | Treatment - Water/Sewer Exp | 277,342 |
| 02 | 4132 | 4505 | Water Enterprise | Treatment - Depreciation | 10,000 |
| 02 | 4132 | 4650 | Water Enterprise | Treatment - Training | (130) |
| 02 | 4132 | 4821 | Water Enterprise | Treatment - Field Equipment | 16,484 |
| 02 | 4135 | 4401 | Water Enterprise | Conservation - Materials | (500) |
| 02 | 4135 | 4402 | Water Enterprise | Conservation - Contract | (875) |
| 02 | 4135 | 4410 | Water Enterprise | Conservation - Advertising | (52) |
| 02 | 4135 | 4415 | Water Enterprise | Conservation - Mailing | (100) |
| 02 | 4700 | 4799 | Water Enterprise | Transfer to Water CIP | (68,723) |
| 02 | 4135 | 4808 | Water Enterprise | Conservation - Promotion | 101 |
| 02 | | | | | |
| 02 | | | | Total for Water Operations Fund | (441,476) |
| 03 | 3251 | | WWTP | Investment Earnings | 3 |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | Fund | Description | Adjustment Amount | |
|-----------|------|------|-------------|--------------------------------------|----------|
| 03 | 3282 | | WWTP | Reimbursement for Misc City Services | (8,473) |
| 03 | 3289 | | WWTP | Other Revenue | (4,418) |
| 03 | 3501 | | WWTP | Single Residence | (20,606) |
| 03 | 3502 | | WWTP | WWTP Capacity Allocation | (11,144) |
| 03 | 3503 | | WWTP | Multi Residence | (18,775) |
| 03 | 3505 | | WWTP | Mobile Homes | (3,894) |
| 03 | 3510 | | WWTP | Transient General | (12,728) |
| 03 | 3512 | | WWTP | SPAS | 776 |
| 03 | 3514 | | WWTP | Camp Grounds | (1,337) |
| 03 | 3516 | | WWTP | Bed and Breakfast | (705) |
| 03 | 3520 | | WWTP | Commercial General | (7,003) |
| 03 | 3522 | | WWTP | Restaurants | 1,362 |
| 03 | 3524 | | WWTP | Laundries | (1,620) |
| 03 | 3526 | | WWTP | Public Buildings | (4,623) |
| 03 | 3528 | | WWTP | Medical Care | (847) |
| 03 | 3540 | | WWTP | Industrial General | (498) |
| 03 | 3542 | | WWTP | Bottling Works | (10,548) |
| 03 | 3543 | | WWTP | Commercial Social | (3,787) |
| 03 | 3544 | | WWTP | Service Stations | (449) |
| 03 | 4141 | 4301 | WWTP | Collection - Salaries | (55,000) |
| 03 | 4141 | 4310 | WWTP | Collection - PERS | (4,000) |
| 03 | 4141 | 4311 | WWTP | Collection - Medical | (12,000) |
| 03 | 4141 | 4312 | WWTP | Collection - Workers Comp | (1,000) |
| 03 | 4141 | 4401 | WWTP | Collection - Materials | (4,586) |
| 03 | 4141 | 4402 | WWTP | Collection - Contract | (29,179) |
| 03 | 4141 | 4403 | WWTP | Collection - Utilities | 1,074 |
| 03 | 4141 | 4404 | WWTP | Collection - Repairs and Mntc | (6,861) |
| 03 | 4141 | 4405 | WWTP | Collection - Training | (546) |
| 03 | 4141 | 4408 | WWTP | Collection - Uniform | (899) |
| 03 | 4141 | 4415 | WWTP | Collection - Mailing | (50) |
| 03 | 4141 | 4417 | WWTP | Collection - Fuel and Oil | 3,433 |
| 03 | 4141 | 4422 | WWTP | Collection - Pension | (15,000) |
| 03 | 4141 | 4424 | WWTP | Collection - Health | (130) |
| 03 | 4141 | 4430 | WWTP | Collection - Dues | (120) |
| 03 | 4141 | 4431 | WWTP | Collection - Fees | 86 |
| 03 | 4141 | 4434 | WWTP | Collection - Repairs | 4,675 |
| 03 | 4141 | 4505 | WWTP | Collection - Depreciation | 2,000 |
| 03 | 4141 | 4510 | WWTP | Collection - Eq Repl Fund | (10,511) |
| 03 | 4141 | 4650 | WWTP | Collection - Training | (406) |
| 03 | 4142 | 4301 | WWTP | Treatment - Salaries | (20,000) |
| 03 | 4142 | 4310 | WWTP | Treatment - PERS | (10,000) |
| 03 | 4142 | 4311 | WWTP | Treatment - Medical | (10,000) |
| 03 | 4142 | 4312 | WWTP | Treatment - Workers Comp | (3,000) |
| 03 | 4142 | 4402 | WWTP | Treatment - Contract | (67,908) |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|------------------|---|-------------------|
| 03 | 4142 | 4403 | WWTP | Treatment - Utilities | (10,500) |
| 03 | 4142 | 4405 | WWTP | Treatment - Training | (1,502) |
| 03 | 4142 | 4408 | WWTP | Treatment - Uniform | (981) |
| 03 | 4142 | 4410 | WWTP | Treatment - Advertising | (150) |
| 03 | 4142 | 4417 | WWTP | Treatment - Fuel and Oil | (2,006) |
| 03 | 4142 | 4422 | WWTP | Treatment - Pension | (15,000) |
| 03 | 4142 | 4424 | WWTP | Treatment - health | 425 |
| 03 | 4142 | 4430 | WWTP | Treatment - Dues | (385) |
| 03 | 4142 | 4431 | WWTP | Treatment - Fees | (274) |
| 03 | 4142 | 4432 | WWTP | Treatment - Lease Payments | 2,000 |
| 03 | 4142 | 4434 | WWTP | Treatment - Vehicles | (8,205) |
| 03 | 4142 | 4440 | WWTP | Treatment - Lab testing | 4,230 |
| 03 | 4142 | 4503 | WWTP | Treatment - Water Sewer | (47) |
| 03 | 4142 | 4505 | WWTP | Treatment - Depreciation | 43,000 |
| 03 | 4142 | 4510 | WWTP | Treatment - Eq Repl Fund | (23,149) |
| 03 | 4142 | 4650 | WWTP | Treatment - DH Training | (795) |
| 03 | 4142 | 4821 | WWTP | Treatment - Pumps | 7,809 |
| 03 | 4700 | 4799 | WWTP | Transfer to WWTP Capital from WWTP Operations | (30,716) |
| | | | | Total for Wastewater Operations Fund | (395,999) |
| 11 | 4700 | 4799 | Asset Forfeiture | Transfer out to Eq Repl Fund | 30,000 |
| | | | | Total for Asset Forfeiture Fund | 30,000 |
| 12 | 3230 | | Water CIP | Other Grants | (362,295) |
| 12 | 3299 | | Water CIP | Transfers from Water Operations | 68,723 |
| 12 | 4700 | 4799 | Water CIP | Transfer to Water Operations | (67,300) |
| 12 | 5419 | 4901 | Water CIP | Feige Water Tank | 44,541 |
| 12 | 5419 | 4915 | Water CIP | Feige Water Tank | (134,519) |
| 12 | 5426 | 4905 | Water CIP | Bypass Structure | 67,129 |
| 12 | 5426 | 4915 | Water CIP | Bypass Structure | (57,554) |
| 12 | 5476 | | Water CIP | Automatic Reader Program | (50,000) |
| 12 | 5476 | 4915 | Water CIP | Automatic Reader Program | 34,000 |
| 12 | 5490 | 4915 | Water CIP | Replacement of Valves | (3,689) |
| 12 | 5528 | 4905 | Water CIP | Cross-Connection Survey | (30,000) |
| 12 | 5528 | 4915 | Water CIP | Cross-Connection Survey | 18,742 |
| 12 | 5551 | 4915 | Water CIP | THM Removal Consulting Services | (45,000) |
| 12 | 5567 | 4915 | Water CIP | Kimball Inundation Maps | (16,235) |
| 12 | 5573 | 4915 | Water CIP | Conn Creek Bridge Meter | 375 |
| 12 | 5574 | 4915 | Water CIP | THM/HAAS | 35,000 |
| 12 | | | | Total for Water CIP Fund | (498,082) |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|----------------|--|-------------------|
| 13 | 3299 | | WWTP CIP | Transfer in from Operations for Capital Projects | 30,716 |
| 13 | 5452 | 4915 | WWTP CIP | Sewer Laterals | (5,000) |
| 13 | 5483 | 4905 | WWTP CIP | Inflow and Infiltration | 5,000 |
| 13 | 5483 | 4915 | WWTP CIP | Inflow and Infiltration | (11,000) |
| 13 | 5514 | 4905 | WWTP CIP | Palisades Lift Station | 1,860 |
| 13 | 5514 | 4915 | WWTP CIP | Palisades Lift Station | (568,219) |
| 13 | 5533 | 4905 | WWTP CIP | Geothermal | 26,380 |
| 13 | 5533 | 4915 | WWTP CIP | Geothermal | (229,980) |
| 13 | 5534 | 4915 | WWTP CIP | WWTP Upgrades | 15,756 |
| 13 | 5554 | 4915 | WWTP CIP | Kimball Instream | 11,706 |
| 13 | 5555 | 4915 | WWTP CIP | Sewer Main Replacements | (66,487) |
| 13 | 5556 | 4915 | WWTP CIP | Pump | (19,080) |
| | | | | Total for Wastewater CIP Fund | (839,064) |
| 15 | 3299 | | Eq Replacement | Transfer in from Abandoned Vehicle Fund | (10,000) |
| 15 | 3299 | | Eq Replacement | Transfer in from Asset Forfeiture | (30,000) |
| 15 | 3299 | | Eq Replacement | Transfer in from COPS Fund | (39,000) |
| 15 | 3299 | | Eq Replacement | Transfer in from General Fund | 29,518 |
| 15 | 3301 | | Eq Replacement | Tracking software | (1,000) |
| 15 | 3302 | | Eq Replacement | Mntc and Operations Revenues | 103,903 |
| 15 | 3303 | | Eq Replacement | Computer System Revenues | 32,811 |
| 15 | 4970 | 4505 | Eq Replacement | Depreciation | (121,214) |
| 15 | 4970 | 4820 | Eq Replacement | Police Patrol and Code Enforcement Vehicles | 79,000 |
| 15 | 4970 | 4821 | Eq Replacement | Equipment- Changeable Signs | 32,873 |
| 15 | 4970 | 4821 | Eq Replacement | Equipment | 6,621 |
| 15 | 4975 | 4402 | Eq Replacement | Contract Services - Marin It, Utility Billing, Comcast | 2,000 |
| 15 | 4975 | 4823 | Eq Replacement | Software | (87,229) |
| | | | | Total for Equipment Repl Fund | (1,717) |
| 22 | 4700 | 4799 | RMRA Fund | SB1 Fund transfers out | 927 |
| | | | | Total for RMRA SB 1 Fund | 927 |
| 24 | 4700 | 4799 | Measure T | Transfer to General Fund | 167,365 |
| | | | | Total for Measure T | 167,365 |
| 25 | 3225 | | MTC | State Grants | 108,671 |
| 25 | 3230 | | MTC | Grants - Lincoln/Brannan Crosswalk | 347,210 |
| 25 | 3299 | | MTC | Transfer in from Traffic Signal - Lincoln/Brannan | 74,214 |

The City of Calistoga Operating Budget for Fiscal Year 2018-19
Year-End Budget Adjustments 06/30/19

Exhibit A

| Account # | | | Fund | Description | Adjustment Amount |
|-----------|------|------|---------------------------|---|-------------------|
| 25 | 4994 | 4905 | MTC | Bicycle Education | (4,212) |
| 25 | 4994 | 4915 | MTC | Other CIP Projects | (154,423) |
| 25 | 5518 | 4901 | MTC | Berry Street | 9,446 |
| 25 | 5518 | 4905 | MTC | Berry Street | (500,000) |
| 25 | 5518 | 4905 | MTC | Berry Street | 32 |
| 25 | 5518 | 4915 | MTC | Berry Street | 308,137 |
| 25 | 5536 | 4915 | MTC | Brannan Street | (64,825) |
| 25 | 5536 | 4905 | MTC | Brannan Street | 17,410 |
| 25 | 5536 | 4915 | MTC | Brannan Street | 7,350 |
| 25 | 5537 | 4915 | MTC | Foothill Petrified | (100,000) |
| | | | | Total for MTC Fund | 49,010 |
| 41 | 4700 | 4799 | Police Grants | Transfers out equipment fund (vehicles) | (39,000) |
| | | | | Total for Police Grants Fund | (39,000) |
| 79 | 4700 | 4799 | Abandon Vehicle | Transfer to Eq Repl Fund | 10,000 |
| | | | | Total for Abandon Vehicle Fund | 10,000 |
| 90 | 4700 | 4799 | Traffic Signal Impact Fee | Transfer to MTC Fund Petrified Forest | (74,214) |
| 90 | 5537 | 4915 | Traffic Signal Impact Fee | Foothill Petrified | (49,000) |
| | | | | Total For Traffic Signal | (123,214) |
| 96 | 3299 | | Employee Future Benefit | Transfer in From General Fund | (830,000) |
| | | | | Total for Employee Future Benefits | (830,000) |