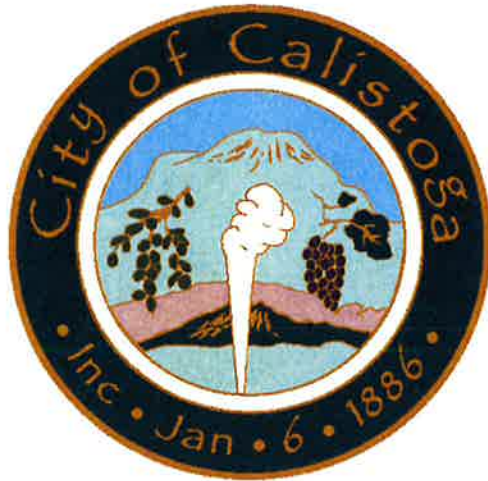


City of Calistoga Budget



**Fiscal Year
2020-21**

**Operating & Capital
Improvement Budgets**

Table of Contents

City Managers’ Transmittal Letter 1

Mission Statement 9

Introduction 10

Using this Document 11

Citywide Organizational Chart 14

Council Goals, Objectives and Priority Projects 15

Budget Summary – All Funds Summary 22

GENERAL FUND OVERVIEW

Revenue and Resource Estimates 24

Summary of General Fund Resources 25

Revenue Profiles..... 26

STAFFING

Full Time Personnel by Position 37

Funded Personnel 38

BUDGET SUMMARY

General Fund Overview..... 39

General Fund Resources 44

General Fund Expenditures..... 45

General Fund Sources and Uses..... 47

General Fund Department and Program Summaries 49

General Fund Capital Improvement Projects Summary 52

City Council/City Clerk Overview..... 55

Administration..... 63

Community Support and Enrichment Grants..... 69

City Manager 70

| | |
|--|-----|
| Legal Services | 71 |
| Economic Vitality | 72 |
| Finance | 73 |
| Non-Departmental | 74 |
| Risk Management..... | 75 |
| Personnel | 76 |
| <i>FIRE AND POLICE SERVICES</i> | |
| Fire..... | 77 |
| Fire- Emergency Services | 83 |
| Police | 85 |
| Police - Dispatch | 91 |
| <i>PLANNING AND BUILDING</i> | |
| Planning and Building..... | 93 |
| <i>PUBLIC WORKS</i> | |
| Public Works Administration..... | 101 |
| Streets Maintenance | 108 |
| Park Maintenance | 109 |
| Maintenance Shop | 110 |
| Pool Facility Maintenance | 111 |
| Building Maintenance | 112 |
| <i>COMMUNITY RESOURCES</i> | |
| Recreation Program | 113 |
| Education/Recreation Courses..... | 119 |
| Senior Activities..... | 120 |
| Community Activities | 121 |
| Aquatic Services | 122 |
| Sharpsteen Museum | 123 |

Library Services 124

Transit - Shuttle 125

Special Projects 127

WATER UTILITY ENTERPRISE

Water Utility Operating Fund 129

Water Utility Capital Improvements Fund 133

Water Distribution 135

Water Treatment 136

Water Conservation 137

Water Debt Service 138

WASTEWATER UTILITY ENTERPRISE

Wastewater Utility 139

Wastewater Utility Capital Improvements Fund 143

Wastewater Collection 145

Wastewater Treatment 146

Wastewater Debt Service 147

SPECIAL REVENUE FUNDS

Special Revenue Funds 149

Special Revenue Funds Sources and Uses 155

Asset Forfeiture 156

Gas Tax 157

Rehab Maintenance SB 1 158

Measure T 159

MTC Grants 160

Mobile Home Park Program 161

Debt Service 162

Silverado Landscape Maintenance..... 163

Palisades Landscape Maintenance..... 164

Community Development Block Grants..... 165

Community Development Program 166

Police Grants 167

CDBG Revolving State Grant 168

City Administration Fee 169

Fire Fee..... 170

Police Fee 171

Parking in Lieu Fee 172

Transportation Fee..... 173

Housing Grants..... 174

Cultural/Recreational Fee 175

Affordable Housing Fund 176

Abandoned Vehicle 177

Fire Donations 178

Recreation Donations..... 179

Police Donations..... 180

Traffic Signal Fee 181

Northwest Drainage Fee 182

Employee Future Benefits..... 183

Tree Mitigation..... 184

Equipment Replacement Fund..... 185

Capital Improvement Program..... 191

Equipment and Information Technology Projects 196

Debt Schedule 197

Salary Schedules..... 198

Glossary Terms..... 203

This Page is Intentionally Left Blank



June 16, 2020

Honorable Mayor and Council Members:

I am pleased to present the City of Calistoga's Fiscal Year 2020-21 Budget for your consideration. It is my pleasure to report the City's commitments to fiscal transparency, citizen participation and Council goal setting which have guided the City to a different financial condition than a short 10 years ago.

In March 2020 COVID-19, an external factor entered our lives and is having a recessionary impact on the community and the nation and we do not have a source of economic stability. COVID-19 is now serving as a starting point for the forecast of the FY 2020-21 draft budget. The City Council adopted goals and objectives for FY 2020-21 which calls at a minimum for a 50% reserve in its General Fund by FY 2020-21 (or \$4,961,188). Based on staff recommendations the City will end FY 2020-21 with a fund balance of \$2,255,997 which is 22.7% of the 50% objective. The FY 2020-21 does not include any transfers to the enterprise funds, other than a \$20,000 transfer to cover low-income subsidies.

As a matter of fiscal conservancy, we have not included occupancy of the resort at 400 Silverado Trail (formerly Silver Rose) and the associated transit occupancy tax or sales revenues, and have included only nominal across the board increases in property tax revenues for this fiscal year. This conservative approach builds-in a slight cushion against anticipated expenditures and projected revenues in the event the resort comes on-line this fiscal year.

As the City strategizes for appropriating fiscal resources into the future, the City Council has expressed that deferred maintenance and public infrastructure are continued key priorities. This 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. To do this, the City utilizes realistic and conservative projections for both revenues and expenditures. The Water, Wastewater, Capital Improvement Projects, and Special Funds budgets are also included in this document.

Budget Process

The City has broad responsibilities to maintain public safety, health and welfare and has adopted both vision and mission statements which influence policies that guide implementation of these responsibilities. The Council has affirmed vision and mission statements that clearly articulate the Council's role "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."

Annually, the Council identifies specific goals to ensure the vision and mission of the City is not merely a lofty dream, but rather an achievable outcome of what our community strives for. For this Fiscal Year, the Council has adopted seven specific goals, in no order of priority, as follows:

- Goal 1: Maintain and enhance the economic vitality of the community and the financial stability of the City
- Goal 2: Address the community's existing and future housing needs
- Goal 3: Establish, improve, and maintain City infrastructure
- Goal 4: Expand and improve recreational and community facilities
- Goal 5: Offer excellent professional services to all customers
- Goal 6: Create an environmentally sustainable community
- Goal 7: Enhance Calistoga's small-town character by making it safe and attractive

With the Council's guidance and leadership, staff develops work plans to address the goals, thereby fulfilling the vision and mission objectives established by the Council's policy direction during FY 2020-21.

Budget Summary

Staff has long approached budgeting with strong emphasis on realistic projections of revenue and operating expenses to ensure the adopted budget is conservative, while allowing for periodic adjustments to change in services, or unforeseen expenses, or revenue loss. In addition, it is important the City's financial condition is accurately presented and remains sound. Staff will continue these practices with this budget and estimated projections going forward.

The FY 2020-21 General Fund Budget can be summarized as follows:

- FY 2020-21 is projected to end with fund balance reserves of \$2.3M or 22.7% of the Operating expenditures. Revenues are estimated at \$7,487,198. This amount considers economic conditions and known actions which may affect revenues.
- Revenues are expected to decrease by \$2,556,568 or 25.5% which excludes transfers-in. This decrease is largely attributable to COVID-19 impacts which are significant and highly variable. For the City, Transient Occupancy Tax (TOT) in prior years is approximately 52% or \$6.6M of General Fund Revenues. For FY 2020-21 staff is projecting \$2.3M (27.1% of General Fund) in TOT. Operating expenditures are estimated at \$9,922,375 and reflect a decrease of \$1,021,997 or 9.4% from the FY 2019-20 Revised Budget. Listed below are several reasons for the decrease in revenues and expenditures.

The FY 2020-21 Budget reflects strategic improvements to service levels above those currently provided. These service level improvements include:

- Providing free parks and recreation activities for the fiscal year, an effort to enhance overall quality of life and promote healthy and active lifestyles
- The FY 2019-20 budget reflects exclusions of seven (7) Full-Time positions and three (3) Part-Time positions for vacancies in the planning and building department, administration, parks and recreation and public works department
- Employee concessions; 3% Cost of Living Adjustment effective January 1, 2020 is cancelled; Step increases for eligible employees are frozen for the FY 2020-21; and all employees shall serve eight (8) hours of furlough per month with the exception of Fire Staff. Fire Staff will give up eight (8) hours of holiday pay per month.

- Numerous third-party contracts to assist with administration and delivery of capital projects for street pavement, sidewalks, and other City infrastructure
- Funding for deferred building and facility maintenance, particularly at the Community Center

The Capital Improvement Program (CIP) Budget includes significant infrastructure investments in our community. The total CIP is \$4,133,974 and represents approximately the same from FY 2019-20. The largest CIP item is pavement maintenance which includes a combination of street reconstruction, pavement preservation, overlays, sidewalk repair and much more. The City is positioning itself to embark on a five-year CIP program to improve the Pavement Condition Index, or PCI, of Calistoga's streets. The current PCI is rated as Fair, or a 64, up from 49 in 2015. By making strategic investments into the municipal street system over the next five years the City can improve its PCI to 80.

The FY 2020-21 General Fund Budget includes funding for significant investments citywide and several special projects. These include the following:

- Pavement Maintenance (\$664,000)
- Traffic Signal at Petrified Forest and Foothill (\$605,000)
- Pioneer Park Improvements (\$40,000)
- Pioneer Park Pedestrian Bridge (\$650,000)
- Lincoln Utility Reimbursement Agreement (\$89,700)
- Improvements at the Community Pool (\$20,000)
- Improvements at the Community Center (\$35,000)
- Railroad Tracks Repurpose (\$5,000)
- Oat Hill Mine Parking Facility (\$20,000)
- Cedar Street Bike Path (\$10,000)

Economic conditions

The City's major revenues are Transient Occupancy Tax (27.1%), Property Tax (22.5%) and Sales Tax (10.7%), which provides 60.3% of the Total General Fund operating revenues. Transient occupancy and sales taxes are primarily driven by tourism and are fairly sensitive to state and national economic conditions.

We have received information from Visit Napa Valley, and their forecast on Transient Occupancy Tax (TOT) revenues. They are forecasting an overall 67% decline in TOT through June 2021. For the months of July through September 2020 they are projecting 10% of revenues received in 2019. By the 2nd quarter of the fiscal year Visit Napa Valley is projecting 20% of revenues received in 2019. By the beginning of January 2021 TOT will pick up and they are forecasting TOT at 75% by June 2021.

General Fund Revenues

Total revenues are projected to be \$7.5 million excluding transfers-in. This amount is 25.5 % less from the prior fiscal year. Sales taxes are expected to decrease by .7%. Property taxes are expected to decrease by 7.2%. Transient occupancy tax is projected to decrease by 48.4% from the prior year.

General Fund Operating Expenditures

Operating expenditures are projected to be down by \$1,027,997 from FY 2019-20, revised amounts due to employee concessions, unfilled vacancies and use of one-time

impact fees for capital projects for street pavement, sidewalks, and other City infrastructure.

Capital Improvement Projects

The FY 2020-21 Budget includes \$1,027,666 in capital Improvement projects. These projects include \$664,000 for streets, \$55,000 for building improvements, \$40,000 Pioneer Park Improvements, \$89,700 Lincoln Bridge utility reimbursement agreement, \$20,000 Oat Hill Mine, \$5,000 repurposing of the Railroad Tracks and \$10,000 for Cedar Street Pike Path.

General Fund Reserves

The Council has set an objective to maintain the General Fund reserve of at least 50% of Operating Expenditures. Based on staff projections this objective will not be met for FY 2020-21 at 22.7%, due to COVID-19. It is important to maintain reserves in anticipation of future capital project funding needs, increasing pension payments to CalPERS and to provide a safety net for future litigation against the City.

Water Enterprise Fund Overview

The Water Operations Enterprise Revenue Fund is anticipating an ending balance of approximately \$1,273,684 as of June 30, 2020. Based on reduced water activity during the fiscal year, revenues have been adjusted to reflect the impact of COVID-19 on transient and commercial sales. It is anticipated that the water fund balance will end with a surplus balance of \$1,235,375 by June 30, 2021. Based on the anticipated water fund balance for FY 2020-21, no general fund transfers are included other than the \$20,000 for subsidies.

The Water Capital Fund is expected to end FY 2019-20 with a working capital balance of \$265,305. The City anticipates water connection fees in the amount of \$206,349 for FY 2020-21. A hazard mitigation grant in the amount of \$598,489 will fund the relocation of a booster pump at Dunaweal. The water impact fees will contribute \$203,486 towards the project. Public Works Director was also able to secure another hazard mitigation grant in the amount of \$254,437 for the Conn Creek Water Line. Impact fees from water will contribute \$84,813 for the project. The FY 2020-21 budget shows an ending working capital balance of \$0.

Projects in the amount of \$1,247,225 recommended by the Public Works Department for the FY 2020-21 also include the Water Valve Replacement, Disadvantaged Salary Survey, Kimball Spillway Clean-up and High Street Generator which will all be funded through one-time impact fees.

The Water Capital fund (CIP) will also cover debt service payments in the amount of \$135,121 for FY 2020-21, which includes the principal and interest payments for the Mt. Washington Water Tank payable to USDA. However, it should be noted that the source of these funds is one-time development impact fees.

At its workshop meeting in May 2020 the City Council affirmed its objective to increase Water Fund Reserves to a minimum of 20% to meet anticipated needs over the next three. At the minimum 20% in reserves would mean a fund balance of \$650,903 (includes depreciation). The combination of ending fund balances for the Water Operations Fund and the Water Capital Fund at FY 2020-21 is a balance of \$1,235,375, therefore meeting the 20% objective.

City staff has pursued four Hazard Mitigation Grant Program (HMGP) applications and one Integrated Regional Water Management (IRWM) grant. Staff has received authorization to proceed with two of the four HMGPS and the IRWM grant in the amount of \$3.15M this fiscal year. Staff is waiting to hear about two remaining HMGP's: Kimball Intake & Drain valve, Generator/PLC/Scada upgrades.

Wastewater Enterprise Fund Overview

The Wastewater Operations Fund is expected to end FY 2019-20 with a surplus balance of approximately \$869,532. Based on reduced wastewater activity during the fiscal year, revenues have been adjusted to reflect the impact of COVID-19 on transient and commercial sales. It is anticipated that the wastewater fund balance for FY 2020-21 shows an ending fund balance of \$364,550.

The Wastewater Capital Fund is expected to end FY 2019-20 with a surplus balance of \$129,834. The City anticipates wastewater connection fees in the amount of \$552,925 for FY 2020-21. The Wastewater Capital Fund is expected to end FY 2020-21 with a balance of \$149,925.

Projects in the amount of \$574,084 have been recommended by the Public Works Department. They include Sewer Lateral Replacement, Disadvantaged Salary Survey, Sewer Main Replacements, Geothermal Water Meters, Various Plant Repairs and Riverside Ponds River Restoration. All projects will be funded through one-time impact fees and grant funds for the Riverside Pond Restoration.

The City Council's objective is to increase the Wastewater Fund reserves at a minimum of 20% and increase the Capital (CIP) Fund reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$660,246 (includes depreciation); the combination of ending fund balances for the Wastewater Operations Fund and the Wastewater Capital Fund at FY 2020-21 is a balance of \$643,972, therefore meeting the 20% objective in reserves.

Special Revenue Funds Overview

These are separate funds which segregate revenues and expenditures restricted for specific purposes such as a specific grant program, restrictions by City Council ordinances, special property assessments or just the need for separate budgeting and accounting of revenues for a specific purpose. The City will end the FY 2020-21 with a combined fund balance of \$8,855,752 a decrease of \$177,791 from FY 2019-20. SB1 and Measure T will provide for pavement maintenance projects. Most of the revenue sources for these funds will remain in the funds until projects are earmarked.

The City was also awarded a \$300,000 PSPS grant from the State of California. After several discussions with the City Council the funds will be earmarked to purchase a back-up generator for the High Street pump station for \$50,000.

The City will also purchase and install a generator for \$250,000 at Rancho De Calistoga and lease it to the mobile home park owner for a nominal amount. The mobile home park owner would be responsible for annual permitting, operation, maintenance, and any Installation costs that exceed the grant amount. At the time of this report the park owner had not fully committed to this partnership.

Equipment Replacement Fund

This fund accounts for all of the operating and maintenance costs related to the City's computer network, workstation system, maintenance, and purchase of vehicles, as well as fixed asset and maintenance costs related to information technology used Citywide.

City staff is recommending the renewal of subscriptions for Citzenserve, Auto Cad, Anti-Virus software, and iCompass. Staff is also recommending replacement of several computers, concrete saw, new trailer for the forklift, Wonderware software, analyzers, and a sewer camera. The General Fund will transfer \$83,157 to this fund for equipment and maintenance. The equipment replacement fund is funded from both the general fund and enterprise funds to meet the operating expenditures and depreciation. Based on the recommendation of the City Council on May 7, only 50% of the operating expenditures have been charged to the General Fund. By doing this, it reduces the burden on the general fund which is needed during these challenging times. The remaining 50% will be made up by the equipment replacement fund. The drawback to this is there is less fund balance to cover day-to-day operations and replacement of computers, ipads, and fleet vehicles and equipment. This fund will have a fund balance of \$768,893 at the end of FY 2020-21 for unanticipated expenditures and reserves.

The City Council's objective is to increase the Equipment Replacement Fund reserves to meet anticipated needs over the next three fiscal years. At the minimum 20% in reserves would mean a fund balance of \$101,200; the ending fund balance for the Equipment Replacement Fund is \$768,893; therefore, meeting the 20% reserve.

Development Impact Fees

The City is anticipating that several private development projects will initiate or complete construction in FY 2020-21 and will bring development impact fees and utility connection fees in the amount of \$992,917. These projects include additional 8 guest rooms at Wilkinson's, the single-family residential units in Silver Rose and two other single-family residential units.

Conclusion

The City's financial outlook for FY 2020-21 remains unpredictable but appears to be improving with the State transitioning to Stage 3. With the exception of the 50% General Fund Reserve the proposed budget meets and/or exceeds all of the City Council's established goals and policies related to finance and addresses key Council initiatives related to infrastructure, programs, and community support.

The impacts from the Covid19 Pandemic are significant and highly variable. Fortunately, the City has a modest reserve, which when combined with strategic cuts will carry us through the next Fiscal Year. All current vacancies will remain unfilled and unfunded. Key positions going unfilled include the Senior Planner, Associate Engineer, Utility Operator, Code Enforcement Officer and Recreation Coordinator. If future vacancies occur, they will be filled only if the position is critical for public safety or health.

The proposed budget provides for fully staffed Police and Fire Departments, including part-time Fire Fighter positions to respond to PSPS events, red-flag warnings, and possible strike team requests.

There are potential demands and threats to the City finances that are not specifically addressed in this draft budget report. These include impacts from future PSPS events,

fire threats or other acts of nature (flood, earthquake, etc.), any extension of the shelter in place order, hotel occupancy less than projected, or significant default on utilities bills.

Capital Improvement Projects in the General Fund to the greatest extent possible are relying on one-time impact and connection fee revenues. The Cease and Desist order from the State related to the wastewater treatment operations will result in several million dollars of capital improvement and a major commitment of staff time. While it is hoped that grant funds can mitigate some of the cost, compliance represents a major financial commitment and could impact the viability of this fund.

As always, there is the unknown of potential emergencies and demands to City finances. However, as demonstrated in the past, Calistoga is strong and resilient and up to any challenge.

I would like to thank the City Council for providing exemplarily policy direction and leadership throughout the budget development process. I also want to thank the Calistoga community for providing welcome input during the budget preparation process. Lastly, a special thanks to Gloria Leon, Administrative Services Director for her tireless efforts in preparing the budget.

Sincerely,



Michael Kirn
City Manager

This Page is Intentionally Left Blank

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, City Manager

Michelle Marchetta Kenyon, City Attorney

Steve Campbell, Fire Chief

Mitchell Celaya, Police Chief

Derek Rayner, Public Works Director, City Engineer

Gloria Leon, Administrative Services Director/City Treasurer

Zach Tusinger, Planning & Building Director

Rachel Melick, Recreation Director

Kendall Rose Granucci, 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 2020-21.

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

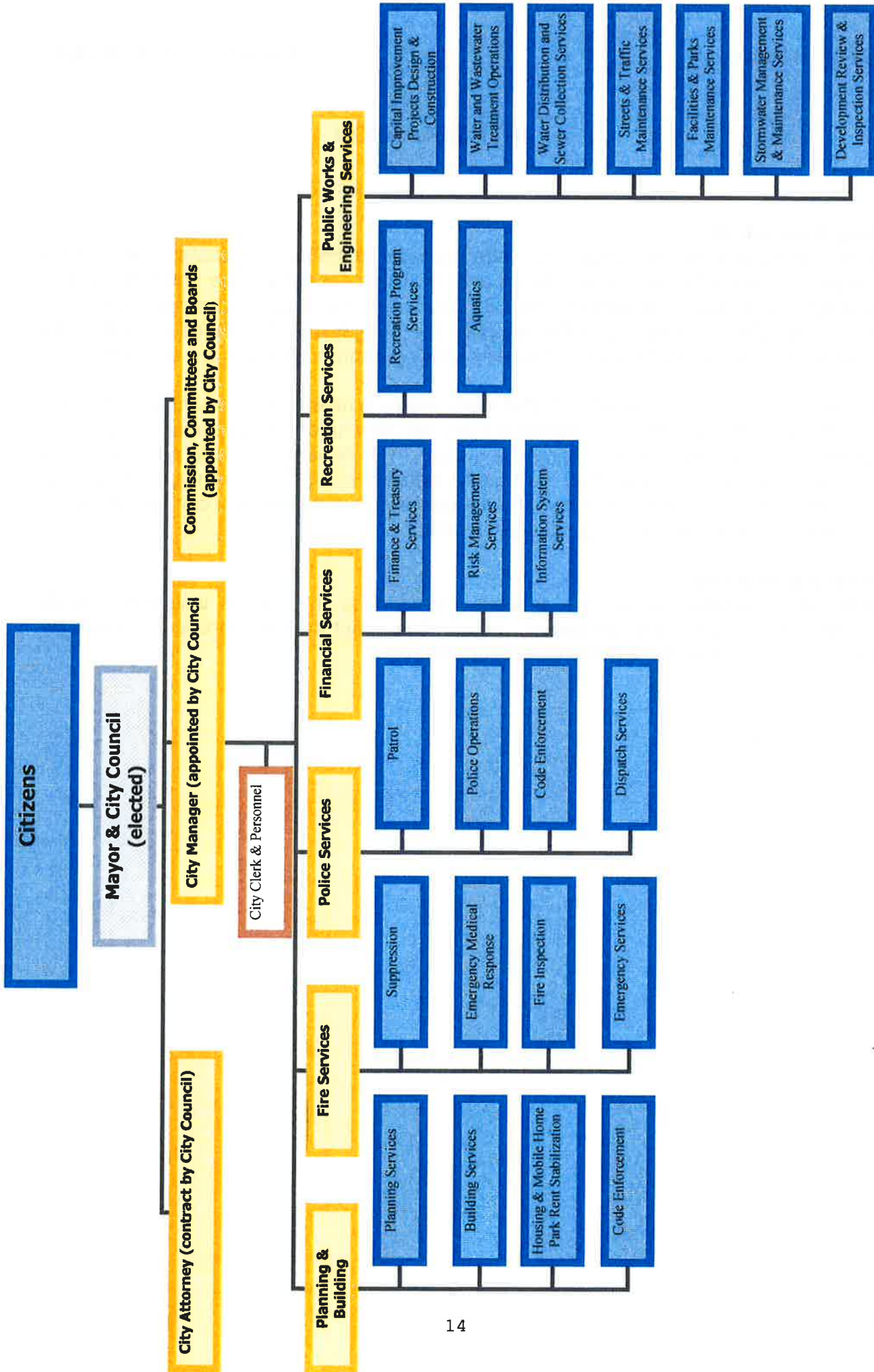
Budget Adoption

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 2020-21**

(In No Order of Ranking)

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 2020-21**

(In No Order of Ranking)

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 2020-21
(In No Order of Ranking)

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 2020-21
(In No Order of Ranking)

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 2020-21
(In No Order of Ranking)

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 2020-21**

(In No Order of Ranking)

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 2020-21

(In No Order of Ranking)

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 | 7,487,198 | 3,063,506 | 206,349 | 2,653,205 | 552,925 | 287,500 | 2,205,583 |
| Expenditures | 9,922,375 | 3,254,513 | - | 3,219,858 | - | 506,000 | 105,199 |
| Net Surplus/Deficit | (2,435,177) | (191,007) | 206,349 | (566,653) | 552,925 | (218,500) | 2,100,384 |
| Other Sources | 120,016 | 200 | 852,926 | - | 41,250 | - | - |
| Capital Projects Expenses | (1,027,666) | - | (1,247,225) | - | (574,084) | - | (1,285,000) |
| Equipment Purchases | - | (26,000) | - | (41,000) | - | (149,362) | - |
| Debt Payments | (373,902) | (302,536) | (135,121) | (807,329) | - | - | (373,902) |
| Transfers In | 1,014,376 | 20,000 | 78,966 | - | - | 83,157 | 576,902 |
| Transfers Out | (103,157) | (78,966) | (21,200) | - | - | - | (1,196,175) |
| Add non-cash Depreciation | - | 540,000 | - | 910,000 | - | 157,000 | - |
| Total Net Chg FY 20-21 | (2,805,510) | (38,309) | (265,305) | (504,982) | 20,091 | (127,705) | (177,791) |
| Beg Fund Balance 07/01/20 | 5,061,507 | 1,273,684 | 265,305 | 869,532 | 129,834 | 896,598 | 9,033,543 |
| End Fund Balance 06/30/21 | 2,255,997 | 1,235,375 | - | 364,550 | 149,925 | 768,893 | 8,855,752 |

| | |
|--|------------|
| Total City-Wide Fund Balances 07/01/20 | 17,530,003 |
| Total City-Wide Fund Balances 06/30/21 | 13,630,492 |

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 2020-21 are projected to decrease by \$2,556,568 or 25.5% (excluding transfers in) from current estimates for FY 2019-20. The three main sources of revenue for the City include Transient Occupancy Tax, Property Tax and Sales tax. Property tax is projected to decrease by 7.2%; sales tax decreasing by .7% and transient occupancy tax decreasing by 48.4%.

Reason for the large decreases is due to COVID-19 and shelter in place that started in the beginning of March 2020. As this budget is being prepared, businesses are starting to come back on-line in June 2020. As we move forward into the new fiscal year it is important to remember the complete impacts of COVID-19 are still unknown. We have received information from Visit Napa Valley and their forecast on Transient Occupancy Tax (TOT) revenues. They are forecasting an overall 67% decline in TOT through June 2021. For the months of July through September they are projecting 10% of revenues received in 2019. By the 2nd quarter of the fiscal year Visit Napa Valley is projecting 20% of revenues received in 2019. By the beginning of January 2021 TOT will pick up and they are forecasting TOT at 75% by June 2021.

Revenue and Resource Estimates General Fund

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2018-19, an estimate of FY 2019-20 resources and projected FY 2020-21 revenues. The emphasis of this table is to provide a comparison between the FY 2019-20 revenues and resource estimate and FY 2020-21's projection.

| Table 1 Resources By Category | FY 2018-19 | FY 2019-20 | FY 2020-21 | Increase/(Decrease) | |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|---------------|
| | Actual | Estimate | Proposed | \$ | % |
| Property Tax | 1,950,682 | 2,064,998 | 1,915,988 | (149,010) | -7.2% |
| Sales Tax | 1,180,946 | 916,180 | 909,564 | (6,616) | -0.7% |
| Transient Occupancy Tax | 6,415,794 | 4,458,433 | 2,300,000 | (2,158,433) | -48.4% |
| Other Taxes | 449,022 | 452,181 | 456,036 | 3,855 | 0.9% |
| Licenses and Permits | 154,227 | 167,390 | 146,000 | (21,390) | -12.8% |
| Fines, Forfeitures & Penalties | 32,205 | 94,800 | 26,500 | (68,300) | -72.0% |
| Use of Money and Property | 153,660 | 51,000 | 48,000 | (3,000) | -5.9% |
| Funds from Other Agencies & Grants | 739,258 | 825,084 | 856,160 | 31,076 | 3.8% |
| Charges For Services | 1,018,856 | 901,700 | 778,950 | (122,750) | -13.6% |
| Other Revenue | 361,666 | 112,000 | 50,000 | (62,000) | -55.4% |
| Total Revenues by Category | 12,456,316 | 10,043,766 | 7,487,198 | (2,556,568) | -25.5% |
| Other Transfers In | 476,595 | 982,196 | 1,014,376 | 32,180 | 3.3% |
| Total General Fund Resources | 12,932,911 | 11,025,962 | 8,501,574 | (2,524,388) | -22.9% |

In FY 2020-21, it is anticipated that General Fund operating revenues will decrease by 25.5% compared to FY 2019-20 estimates, while total General Fund resources (including transfers-in) will decrease by 22.9%. Reasons for the decreases in FY 2020-21 as compared to FY 2019-20 is the overall impact of COVID-19 and the shelter in place closing majority of all business during the months of March through June.

Table 2 summarizes and compares actual General Fund resources realized in FY 2018-19, the adopted FY 2019-20 Budget, and projected FY 2020-21 resources. The emphasis of this table is to provide a comparison between the FY 2019-20 revenue and resource budget and FY 2020-21's projection.

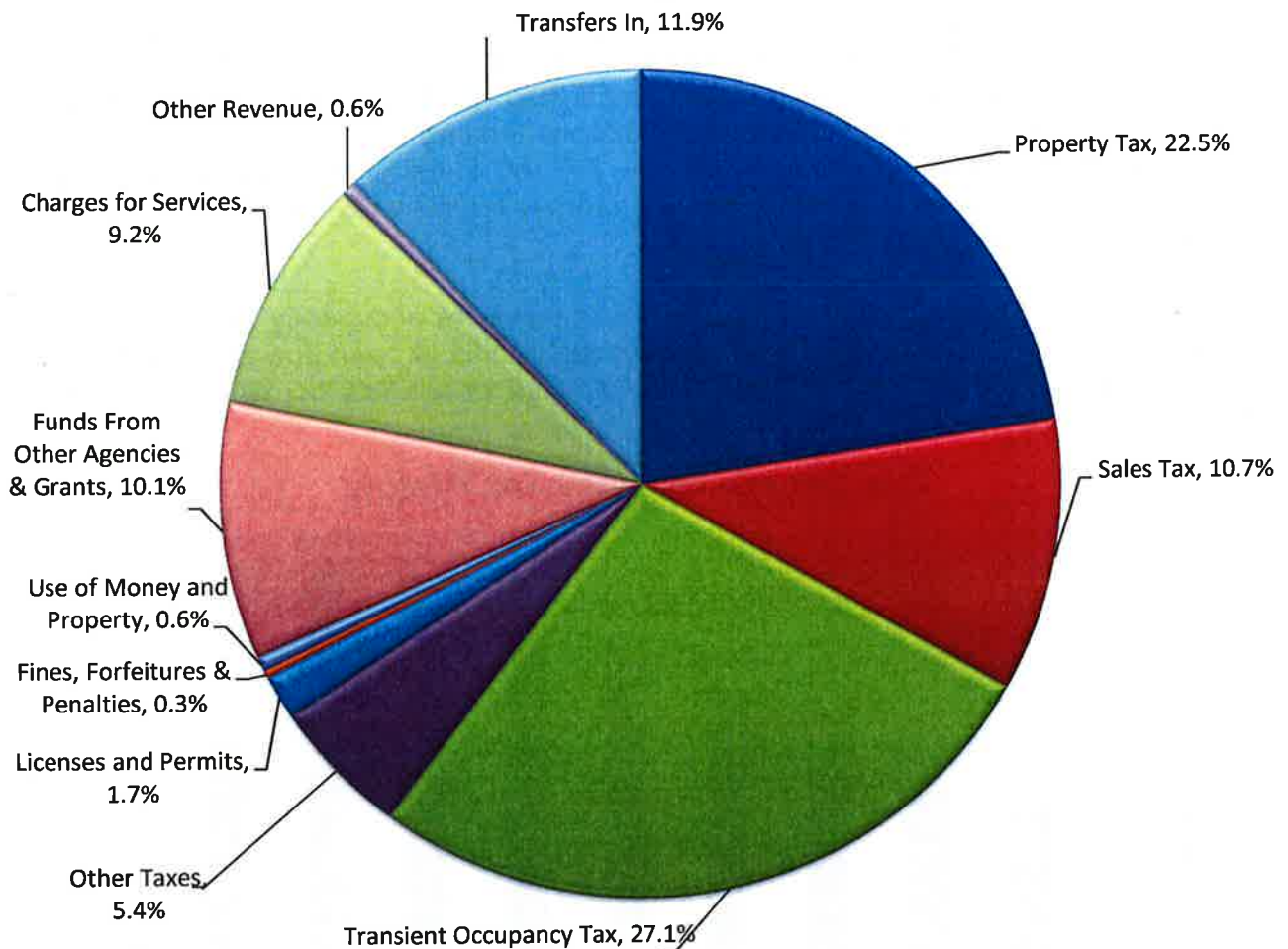
| Table 1 Resources By Category | FY 2018-19 | FY 2019-20 | FY 2020-21 | Increase/(Decrease) | |
|-------------------------------------|-------------------|-------------------|------------------|---------------------|---------------|
| | Actual | Budget | Proposed | \$ | % |
| Property Tax | 1,950,682 | 1,664,998 | 1,915,988 | 250,990 | 15.1% |
| Sales Tax | 1,180,946 | 1,144,000 | 909,564 | (234,436) | -20.5% |
| Transient Occupancy Tax | 6,415,794 | 6,569,878 | 2,300,000 | (4,269,878) | -65.0% |
| Other Taxes | 449,022 | 442,181 | 456,036 | 13,855 | 3.1% |
| Licenses and Permits | 154,227 | 126,390 | 146,000 | 19,610 | 15.5% |
| Fines, Forfeitures & Penalties | 32,205 | 20,300 | 26,500 | 6,200 | 30.5% |
| Use of Money and Property | 153,660 | 51,000 | 48,000 | (3,000) | -5.9% |
| Funds from Other Agencies & Grants | 739,258 | 753,438 | 856,160 | 102,722 | 13.6% |
| Charges For Services | 1,018,856 | 850,000 | 778,950 | (71,050) | -8.4% |
| Other Revenue | 361,666 | 50,000 | 50,000 | - | 0.0% |
| Total Revenues by Category | 12,456,316 | 11,672,185 | 7,487,198 | (4,184,987) | -35.9% |
| Other Transfers In | 476,595 | 810,927 | 1,014,376 | 203,449 | 25.1% |
| Total General Fund Resources | 12,932,911 | 12,483,112 | 8,501,574 | (3,981,538) | -31.9% |

Revenue and Resource Estimates

General Fund

General Fund resources for FY 2020-21 are anticipated to decrease overall by 25.5% from the FY 2019-20 budget. We will see a decrease of 48.4% in transient occupancy tax, and a decrease of .7% in sales tax. Property tax is projected to decrease by 7.2%.

The following chart illustrates the composition of the City's General Fund resources projected for FY 2020-21 at **\$8,501,574**.



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.

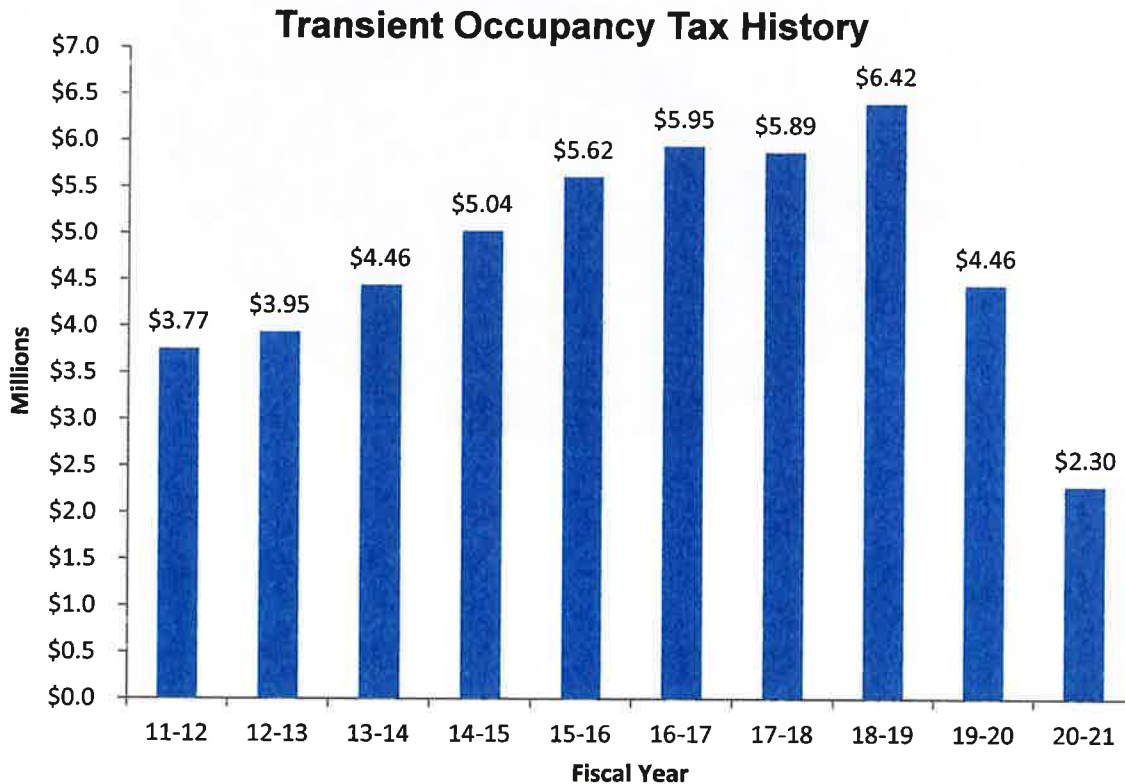
Revenue and Resource Estimates

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 27.1% of all projected General Fund resources FY 2020-21.

Transient Occupancy Tax in prior years has been 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. In March 2019 COVID-19 pandemic hit the nation and a shelter in place took effect the middle of March. It is estimated for FY 2020-21 the transient occupancy tax will decrease by 48.4% from FY 2019-20. 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 2020-21 Budget projects decreases in transient occupancy tax for the City of Calistoga due to COVID-19 and local businesses unable to open due to the State order. The City is projecting 48.4% decreases in transient occupancy tax which translates to \$2,300,000.



Revenue and Resource Estimates

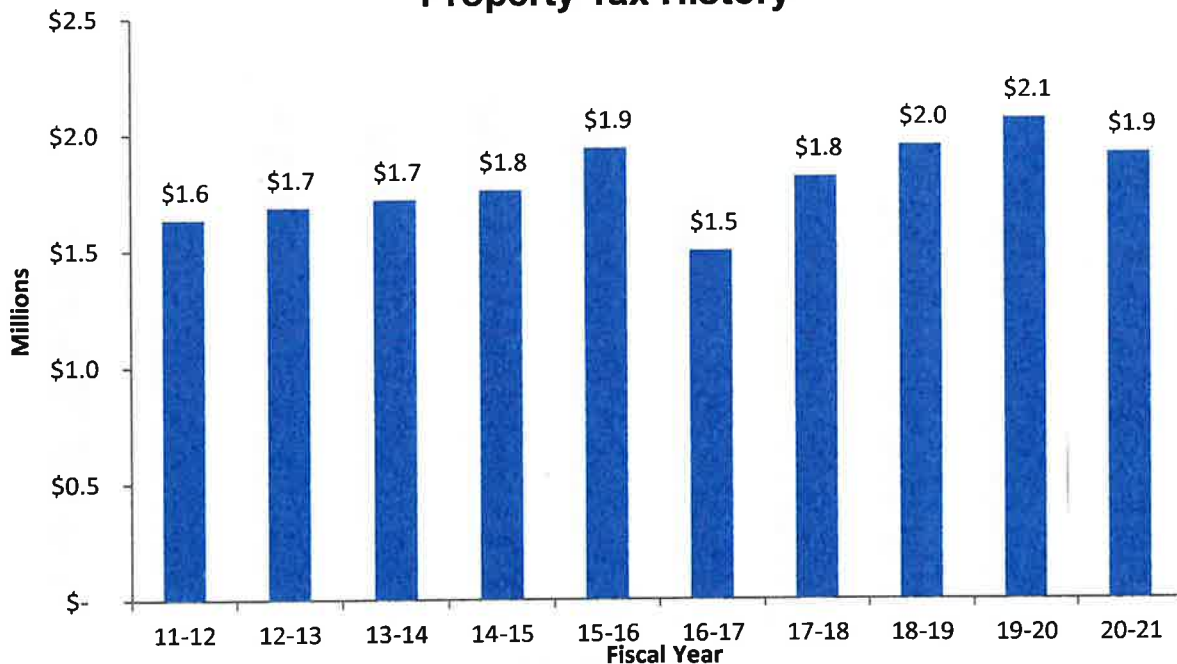
Property Tax

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). Beginning in 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 22.5% of all General Fund resources projected next year.

FY 2018-19 is the year that will be influencing FY 2020-21 property values and it was a year where we saw increases in median sales prices stabilize and retract in many communities. There was also a reduction in the number of properties offered for sale throughout California. 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

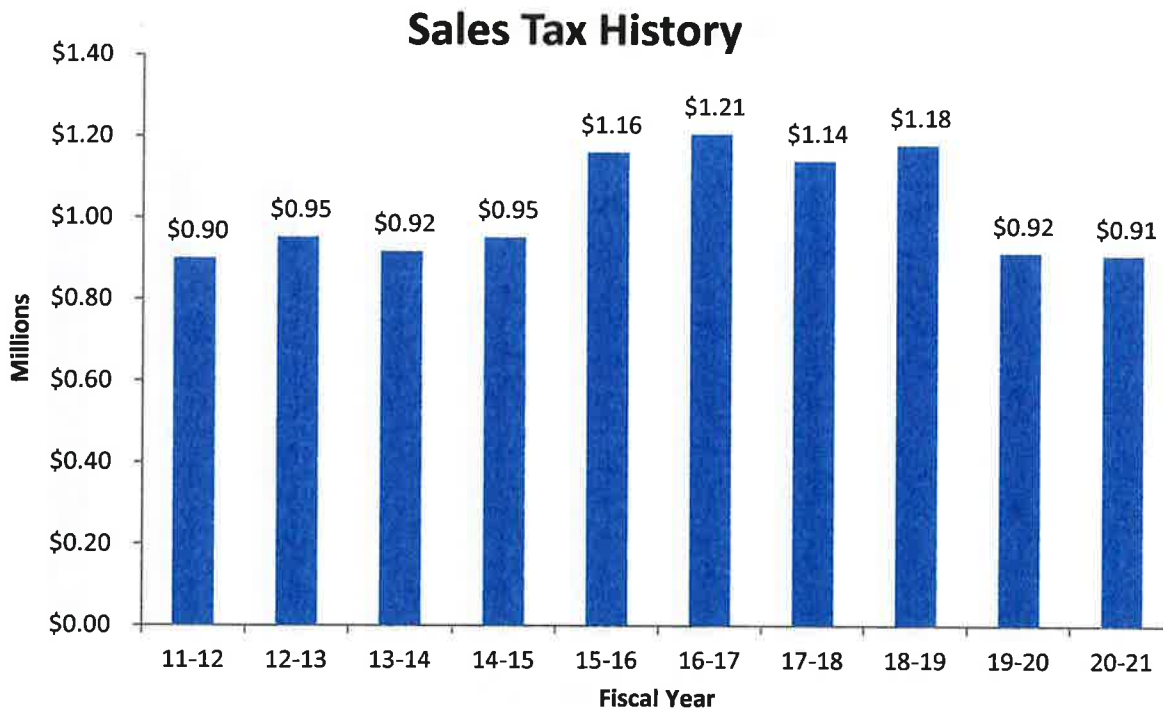


Revenue and Resource Estimates

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 10.7% 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 \$916,180 for FY 2019-20. For FY 2020-21 revenues are anticipated to decrease by .7% when compared to FY 2019-20, for an amount of \$909,564. Reason for the drop in sales tax is due to the COVID-19 pandemic.



Revenue and Resource Estimates

Other Taxes

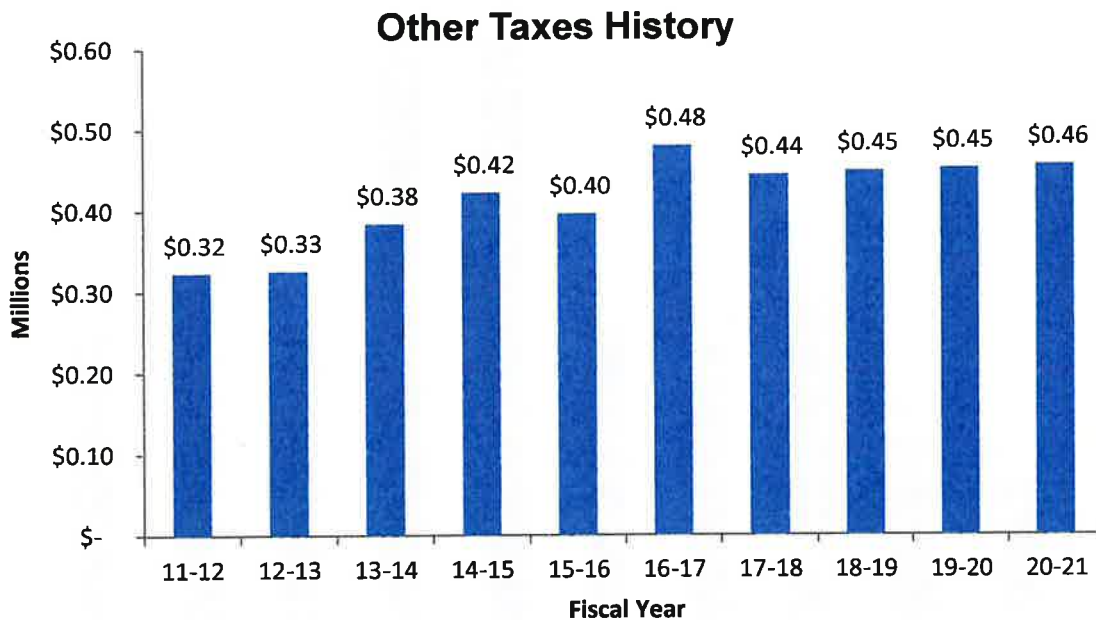
For the City of Calistoga other taxes include Franchise taxes, manufacturing taxes and business license taxes.

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. Effective January 1, 2018 the state-mandated fee on any applicant for a local business license 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 2020-21 other taxes are estimated at \$456,036 which is a .9% increase from FY 2019-20 at \$452,181.



Revenue and Resource Estimates

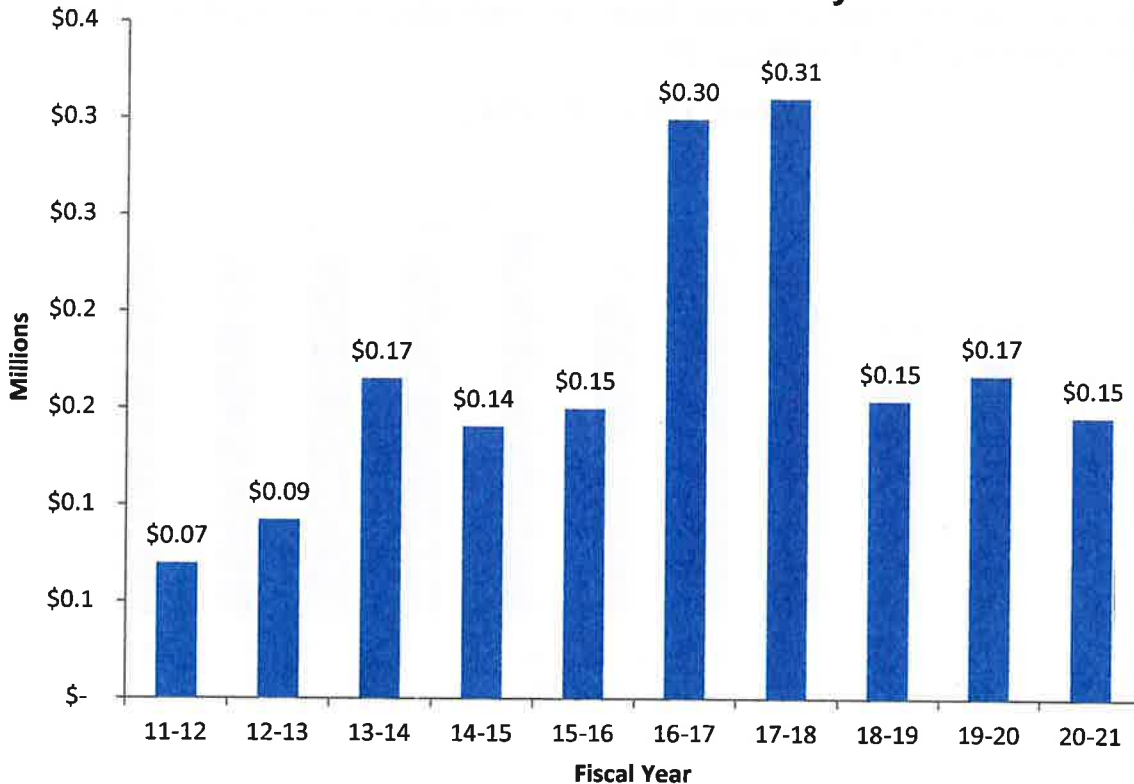
Licenses and Permits

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 1.7% 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 decreased due to less building activity.

It is estimated for FY 2020-21, licenses and permits will decrease by 12.8% from FY 2019-20 due to less construction activity. The City is anticipating several single-family homes in the Silver Rose Project and additional guest units at Wilkinson's. The FY 2020-21 Budget projects revenues at \$146,000.

Licenses and Permits History



Revenue and Resource Estimates

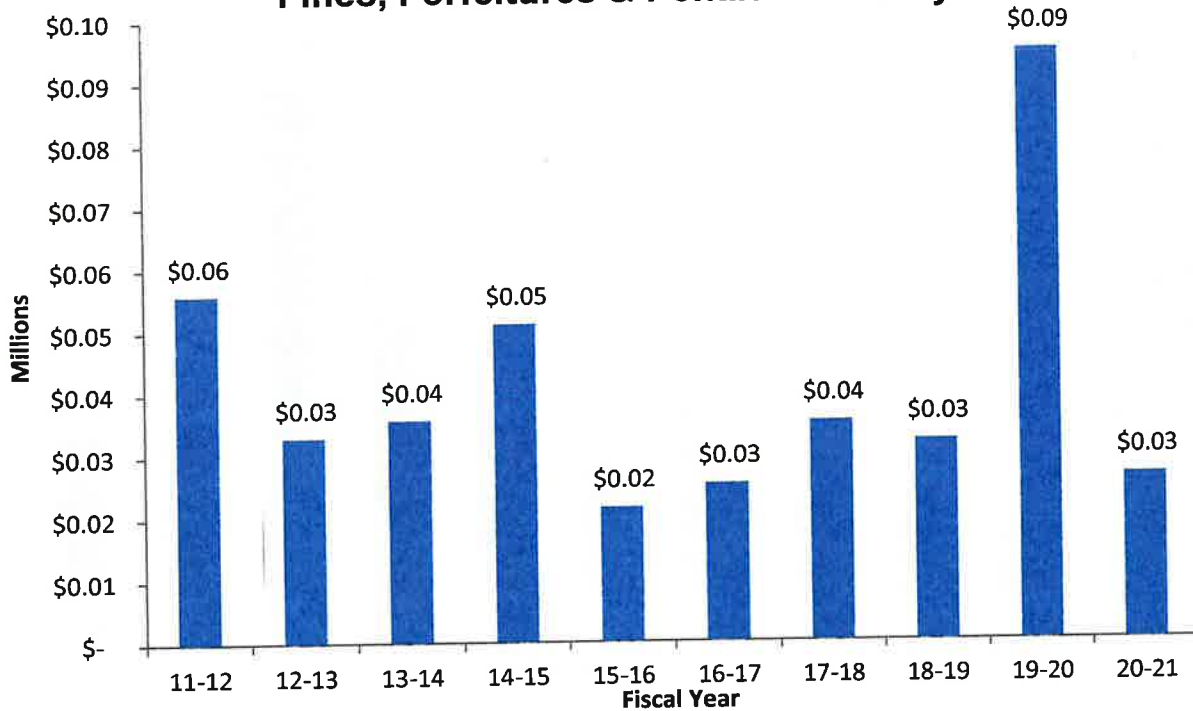
Fines, Forfeitures and Penalties

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 .3% 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 72.0% less than FY 2019-20. Misdemeanor fines and delinquent penalties for FY 2020-21 are estimated to be \$68,300 less than the amount as in FY 2019-20. Parking fines for FY 2020-21 are estimated to be similar to FY 2019-20 at \$11,500.

The City has projected Calistoga’s fines, forfeitures and penalties will decrease by 72.0% in FY 2020-21 to \$26,500 from \$94,800 in FY 2019-20. The large increase in FY 2019-20 was due to administrative citation penalties from local businesses.

Fines, Forfeitures & Penalties History



Revenue and Resource Estimates

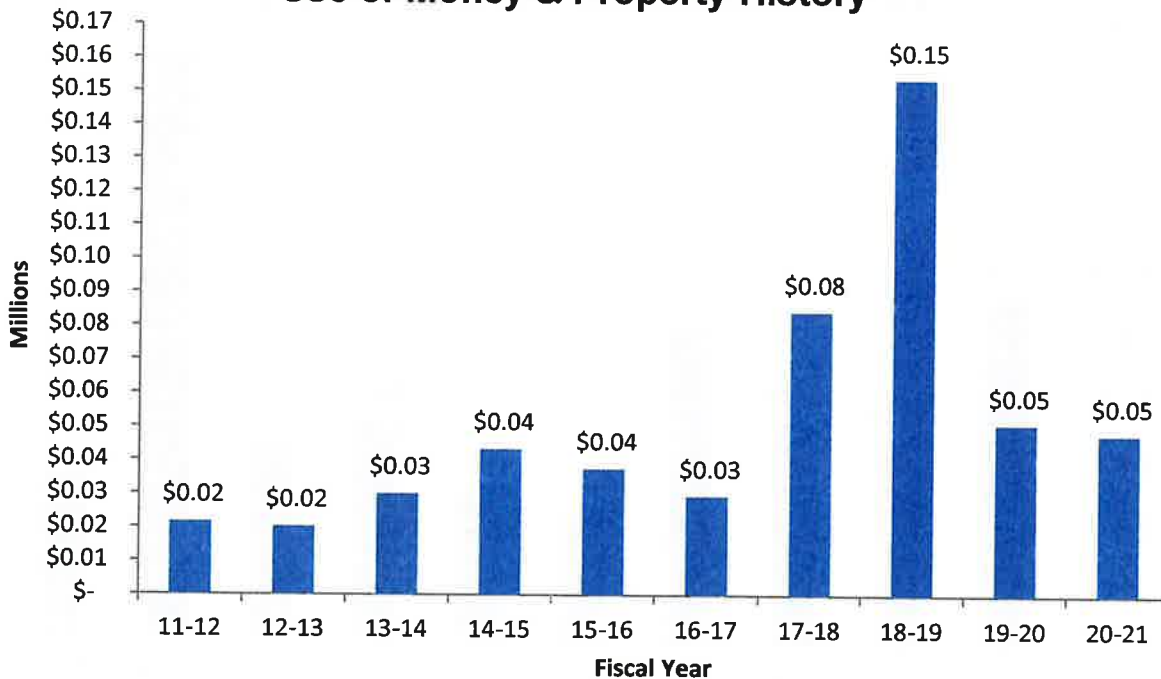
Use of Money and Property

Use of money and property represents earnings on the General Fund’s investments (mainly fund balances) and any funds received from City owned facility rentals. The City keeps any excess funds in the Local Agency Investment Fund (LAIF). LAIF is a voluntary program created by statute, began in 1977 as an investment alternative for California’s local governments and special districts. The program offers local agencies the opportunity to participate in a major portfolio, which invests hundreds of millions of dollars, using the investment expertise of the State Treasurer’s Office investment staff at no additional cost to the taxpayer. As of March 31, 2020, LAIF’s average monthly yield was 1.787% as compared to March 31, 2019 of 2.436%.

Use of money and property account for .6% 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 \$48,000 for FY 2020-21 for the use of money and property.

Use of Money & Property History



Revenue and Resource Estimates

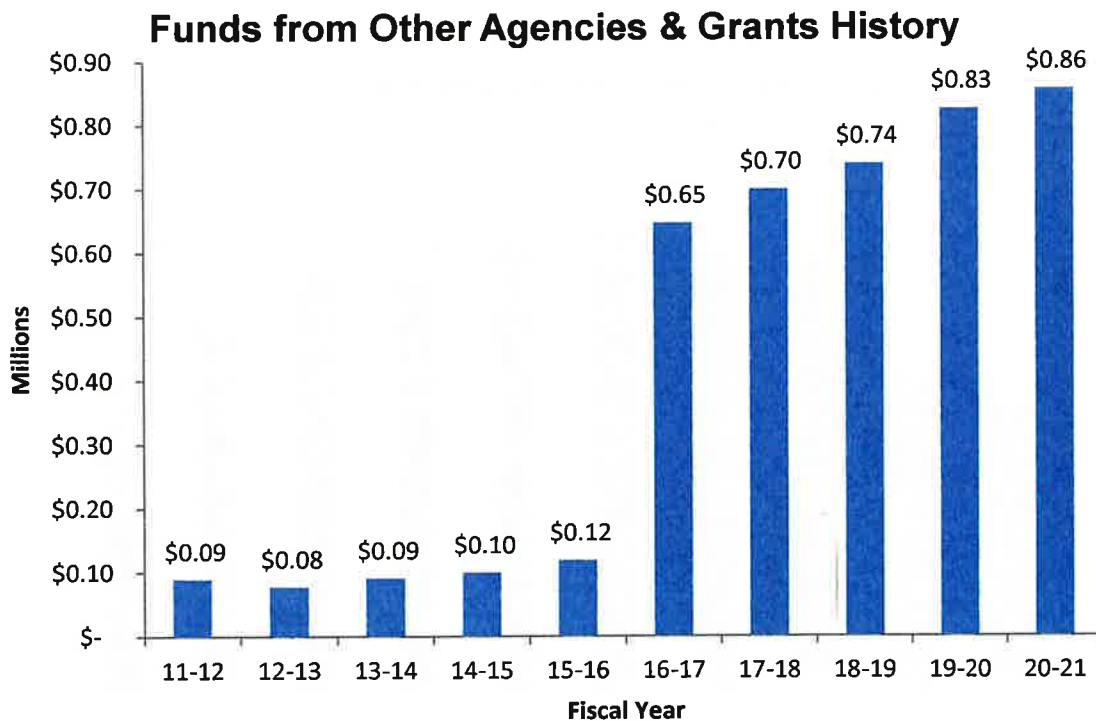
Funds from Other Agencies & Grants

Funds from other agencies and grants category consists of funding from the State’s Public Safety Augmentation Fund, Motor Vehicle in-lieu fees, homeowner property tax exemptions and State grants for FY 2020-21.

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 2020-21 funds from the State Public Safety Augmentation to be received are \$78,780; \$771,320 from Motor Vehicle in-lieu fees; and \$6,060 from Homeowner Property Tax Exemptions for a total estimated at \$856,160 when compared to FY 2019-20 at \$825,084, an increase of 3.8%.



Revenue and Resource Estimates

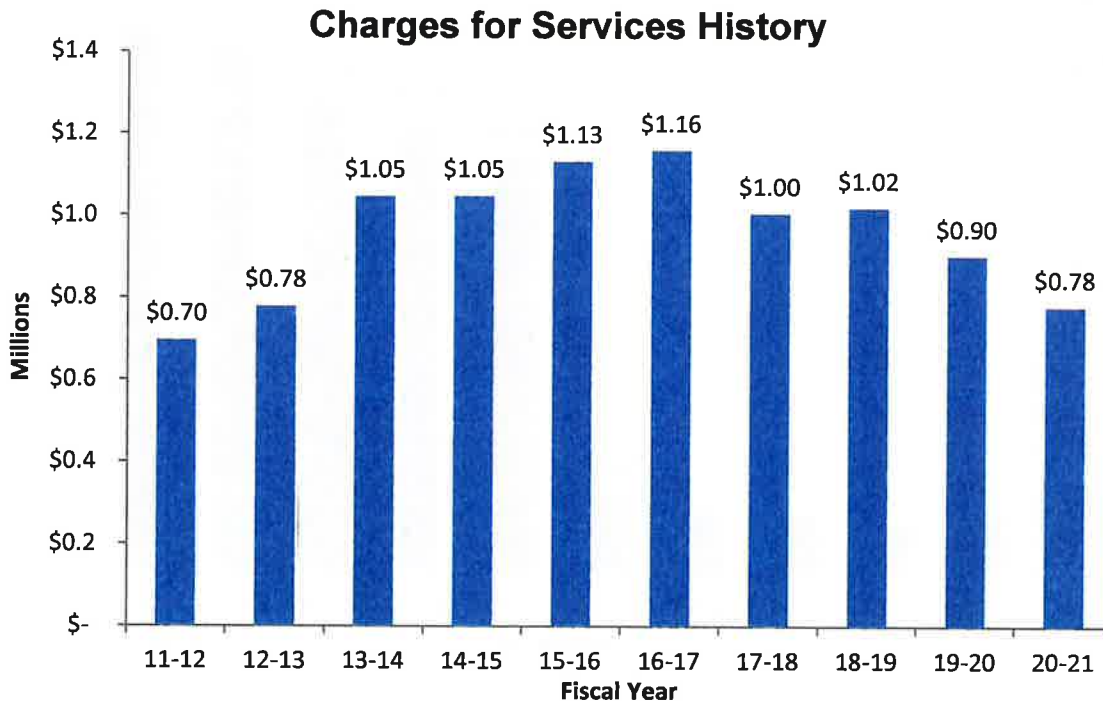
Charges for Services

Charges for services revenue category consists primarily of fees for police services, fire services, planning services, public works services, community services recreational and community activities, plan check fees, reimbursement for services and central service overhead fees. Charges for Services account for 9.2% 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 program revenues have been waived for the past two years and have demonstrated continuing growth in recent years.

It is estimated for FY 2020-21, charges for services will decrease 13.6% from FY 2019-20 primarily due to less planning services through development projects. The FY 2020-21 Budget projects revenues at \$778,950.



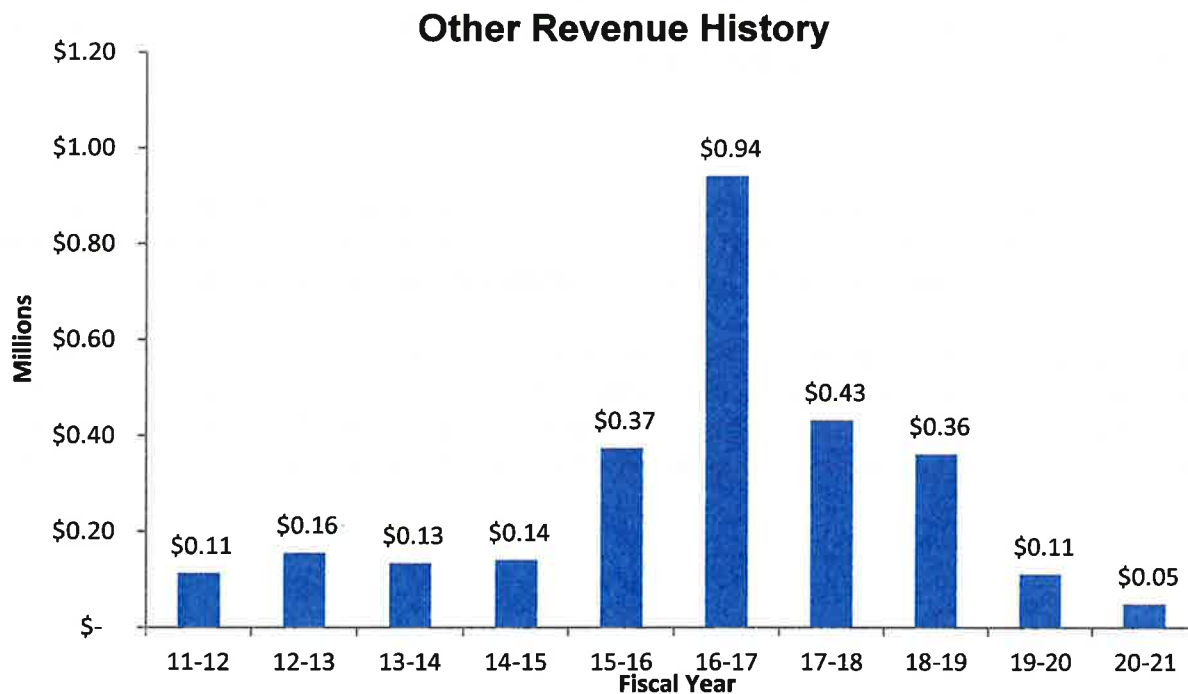
Revenue and Resource Estimates

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 .6% 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 55.4% in FY 2020-21. Other revenues will include reimbursements from Cal Card, Lexipol policy for fire and police, and PARSAC insurance premiums for a total of \$50,000.



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 2020-21, the overhead reimbursement transfer is estimated at \$1,014,376.

For FY 2020-21 the gas tax fund will contribute \$95,000 for street operations; police grant fund \$125,000 for front-line police operations; mobile home park fund \$8,110 for staff time spent on inspections; road maintenance SB1 \$82,866; Measure T for road maintenance \$438,100; transportation impact fee for road maintenance \$30,000; recreation donations \$8,000; CDBG Revolving Grants \$3,000 for administration; cultural recreational fund \$10,000 for the Cedar Street bike lane, \$20,000 Community Pool, \$5,000 for Railroad Tracks Repurpose, \$40,000 for Pioneer Park Improvements, \$20,000 for the Oat Hill Mine; city administrative fund \$35,000 for the Community Center roof; Water Operations Fund \$21,200; transportation impact fee \$68,500 for the Lincoln Bridge Utility Agreement and abandoned vehicle fund \$4,600 for police operations.

For FY 2020-21 the difference between ongoing revenues and ongoing expenditures is a deficit of approximately \$2,435,177 before transfers or capital projects. Fund balance reserves will be used to make up the deficit.

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 | Actuals FY 18-19 | Final FY 19-20 | Proposed FY 20-21 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| Administrative Analyst | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Administrative Assistant | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Administrative Secretary | 1.00 | 0.00 | 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 | 2.00 |
| Aquatics/Recreation Manager | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Building Official | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Chief of Police | 1.00 | 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 | 1.00 |
| City Clerk | 1.00 | 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 | 1.00 |
| Code Enforcement Officer | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 0.00 | 0.00 |
| Community Services Officer | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy Public Works Director | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Director of Administrative Services | 1.00 | 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 | 1.00 |
| Director of Public Works | 1.00 | 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 | 3.00 |
| Dispatcher Supervisor | 1.00 | 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 | 0.00 |
| Executive Assistant to the City Manager | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| Fire Chief | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Fire Captain | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Fire Engineer | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | 4.00 | 4.00 |
| Fire Fighter | 0.00 | 0.00 | 0.00 | 2.00 | 3.00 | 1.00 | 1.00 |
| HR/Finance Specialist | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Maintenance Superintendent | 1.00 | 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 | 2.00 |
| Maintenance Technician II | 2.00 | 2.00 | 3.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| Maintenance Technician III | 2.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Permit Technician | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 |
| Plant Operator I | 3.00 | 3.00 | 0.00 | 2.00 | 2.00 | 1.00 | 1.00 |
| Plant Operator II | 2.00 | 1.00 | 3.00 | 3.00 | 3.00 | 4.00 | 3.00 |
| Plant Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Police Officer | 7.00 | 6.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |
| Police Sergeant | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Recreation Services Manager | 0.00 | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 |
| Recreation Coordinator | 0.00 | 0.00 | 1.00 | 1.00 | 2.00 | 2.00 | 1.00 |
| Recreation Director | 0.00 | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 |
| Senior Account Clerk | 1.00 | 0.00 | 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 | 1.00 |
| Senior Civil Engineer | 1.00 | 0.00 | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Maintenance Technician | 0.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Planner | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Senior Planner/Assistant to the City Manager | 0.00 | 0.00 | 0.00 | 1.00 | 1.00 | 1.00 | 0.00 |
| Senior Plant Operator | 0.00 | 1.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Senior Police Officer | 1.00 | 0.00 | 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 | 52.00 |

Personnel and Staffing
Funded Personnel

| Department | Actuals FY 14-15 | Actuals FY 15-16 | Actuals FY 16-17 | Actuals FY 17-18 | Actuals FY 18-19 | Final FY 19-20 | Proposed FY 20-21 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| Administration | 1.80 | 1.80 | 2.20 | 2.20 | 2.29 | 2.32 | 1.24 |
| City Clerk | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.80 | 0.55 |
| Finance | 2.10 | 2.10 | 2.70 | 2.70 | 2.70 | 2.73 | 4.06 |
| Planning & Building | 2.50 | 2.50 | 3.50 | 3.50 | 3.41 | 3.91 | 4.91 |
| Police | 13.75 | 19.00 | 19.00 | 21.00 | 22.00 | 22.00 | 22.00 |
| Fire | 16.00 | 16.00 | 17.00 | 17.00 | 22.00 | 22.00 | 22.00 |
| Public Works Administration | 0.65 | 0.65 | 0.85 | 0.85 | 0.85 | 0.85 | 1.10 |
| Public Works Streets | 1.66 | 1.66 | 1.76 | 1.76 | 1.76 | 1.86 | 1.86 |
| Public Works Parks | 1.23 | 1.23 | 1.33 | 1.33 | 1.33 | 1.28 | 1.48 |
| Public Works Pool | 0.15 | 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 | 0.15 |
| Public Works Government Buildings | 1.45 | 1.45 | 1.55 | 1.55 | 1.55 | 1.45 | 2.25 |
| Public Works Sharpsteen Museum | 0.06 | 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 | 8.00 |
| Water Distribution | 3.27 | 3.67 | 3.77 | 3.77 | 3.77 | 3.08 | 2.95 |
| Water Treatment | 2.94 | 3.08 | 3.18 | 3.08 | 3.08 | 2.90 | 2.95 |
| Water Conservation | 2.55 | 0.15 | 0.15 | 0.15 | 0.15 | 0.00 | 0.00 |
| Sewer Collection | 3.47 | 3.87 | 3.97 | 3.97 | 3.97 | 4.63 | 4.40 |
| Sewer Treatment | 3.47 | 4.68 | 4.78 | 5.88 | 5.88 | 5.83 | 5.90 |
| Total Full Time Equivalent Funded | 65.00 | 70.00 | 74.00 | 77.00 | 84.00 | 84.00 | 86.00 |

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

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 2020-21 General Fund operating budget is based on resource projections and transfers in for a total of \$8,501,574. Departmental operating expenditures and transfers out are budgeted at \$10,399,434.

As we move forward into the new fiscal year it is important to remember the complete impacts of COVID-19 are significant and highly variable. We have received information from Visit Napa Valley, and their forecast on Transient Occupancy Tax (TOT) revenues. They are forecasting an overall 67% decline in TOT through June 2021.

Fortunately, the City has a modest reserve, which when combined with strategic cuts will carry us through the next Fiscal Year. All current vacancies will remain unfilled and unfunded. Key positions going unfilled include the Senior Planner, Associate Engineer, Utility Operator, Code Enforcement Officer and Recreation Coordinator. If future vacancies occur, they will be filled only if the position is critical for public safety or health.

The proposed budget provides for fully staffed Police and Fire Departments, including part-time Fire Fighter positions to respond to PSPS events, red-flag warnings, and possible strike team requests.

There are potential demands and threats to the City finances that are not specifically addressed in this budget report. These include impacts from future PSPS events, fire threats or other acts of nature (flood, earthquake, etc.), any extension of the shelter in place order, hotel occupancy less than projected, or significant default on utility bills.

Capital Improvement Projects in the General Fund are relying on one-time impact and connection fee revenues. The Cease and Desist Order from the state related to the wastewater treatment operations will result in several million dollars of capital improvement and a major commitment of staff time. While it is hoped that grant funds can mitigate some of the cost, compliance represents a major financial commitment and

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

could impact the viability of this fund.

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. 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 2020-21 which calls at a minimum for a 50% reserve in its General Fund by Fiscal year 2020-21 (or \$4,961,188). Based on staff recommendations the City will end Fiscal Year 2020-21 with a projected fund balance of \$2,255,997 which is 22.7% of the 50% objective. The budget does not include any transfers to the enterprise funds, other than a \$20,000 transfer to cover low-income subsidies.

Major reasons for the \$2,255,997 ending general fund balance is due to:

- \$2,111,445 loss in TOT which is 32.2% of total projected revenues of \$6,569,878 for Fiscal Year 2019-20
- \$227,820 loss in Sales Tax which is 20% of total projected revenues of \$1,144,00 for Fiscal Year 2019-20
- \$4,269,878 loss in TOT for Fiscal Year 2020-21 based on Fiscal Year 2019-20 Adopted Budget projections
- \$234,436 loss in Sales tax based on Fiscal Year 2019-20 Adopted Budget projections

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

For FY 2020-21 the General Fund will allocate \$1,027,666 to capital projects. Capital Improvement Projects have been shifted from the General Fund to the greatest extent possible and are relying on one-time impact fee revenues.

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 \$182,212.

City Manager's Office

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

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

The City Manager also represents the City's interests throughout the region and beyond through coordination of activities with various local, State and Federal agencies. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes the General Fund expenditures of \$10,399,434.

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

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 \$2,254,177.

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 \$1,948,027 and revenues of \$390,000.

Police Services

The Police Department is entrusted with providing for the public's safety within the City's residential communities and commercial centers. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$2,772,194 and revenues of \$151,000.

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 \$562,131 and revenues of \$282,320.

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

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

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 \$1,450,337 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 \$753,297.

General Fund Resources

General Fund Revenues total \$7,487,198. In addition, General Fund resources include transfers in of \$1,014,376 to offset the cost of City overhead support For FY 2020-21. For FY 2020-21 the gas tax fund will contribute \$95,000 for street operations; police grant fund \$125,000 for front-line police operations; mobile home park fund \$8,110 for staff time spent on inspections; road maintenance SB1 \$82,866; Measure T for road maintenance \$438,100; transportation impact fee for road maintenance \$30,000; recreation donations \$8,000; CDBG Revolving Grants \$3,000 for administration; cultural recreational fund \$10,000 for the Cedar Street bike lane, \$20,000 Community Pool, \$5,000 for Railroad Tracks Repurpose, \$40,000 for Pioneer Park Improvements, \$20,000 for the Oat Hill Mine; city administrative fund \$35,000 for the Community Center roof; Water Operations Fund \$21,200; transportation impact fee \$68,500 for the Lincoln Bridge Utility Agreement and abandoned vehicle fund \$4,600 for police operations;

See the Resources table on next page for revenue and transfers in details.

| |
|--|
| Budget Summary General Fund Summary |
|--|

General Fund Resources

General Fund resources are \$8,501,574.

RESOURCES

| | FY 18-19 <u>Actual</u> | FY 19-20 <u>Adjusted</u> | FY 20-21 <u>Projected</u> |
|--|---------------------------|-----------------------------|------------------------------|
| <u>Revenues</u> | | | |
| Property Tax | \$ 1,950,682 | \$ 2,064,998 | \$ 1,915,988 |
| Sales Tax | 1,180,946 | 916,180 | 909,564 |
| Transient Occupancy Tax | 6,415,794 | 4,458,433 | 2,300,000 |
| Other Taxes | 449,022 | 452,181 | 456,036 |
| Licenses and Permits | 154,227 | 167,390 | 146,000 |
| Fines, Forfeitures | 32,205 | 94,800 | 26,500 |
| Interest & Use of Property | 153,660 | 51,000 | 48,000 |
| Revenues from other Agencies | 739,258 | 825,084 | 856,160 |
| Charges for Services | 1,018,856 | 901,700 | 778,950 |
| Other Revenues | 361,666 | 112,000 | 50,000 |
| <i>Sub - Total General Fund Revenues</i> | \$ 12,456,316 | \$ 10,043,766 | \$ 7,487,198 |
| <u>General Fund Transfers in (from)</u> | | | |
| Fund 12 (Water Capital) | \$ - | \$ - | \$ 21,200 |
| Fund 21 (Gas Tax) | 78,226 | 95,000 | 95,000 |
| Fund 22 (Road Maintenance SB 1) | 61,860 | 87,642 | 82,866 |
| Fund 24 (Measure T) | 243,354 | 367,000 | 438,100 |
| Fund 27 (Mobile Home Park- Administration) | 7,030 | 7,090 | 8,110 |
| Fund 41 (Police Grants) | 78,828 | 85,000 | 125,000 |
| Fund 44 (CDBG- Administration) | - | 4,568 | 3,000 |
| Fund 48 (City Administrative Fee) | - | 200,000 | 35,000 |
| Fund 57 (Transportation Impact Fees) | - | - | 98,500 |
| Fund 77 (Cultural/Recreational) | - | 123,296 | 95,000 |
| Fund 79 (Abandoned Vehicle) | 4,600 | 4,600 | 4,600 |
| Fund 87 (Recreation) | 6,000 | 8,000 | 8,000 |
| <i>Sub - Total General Fund Transfers In</i> | | | |
| TOTAL GENERAL FUND RESOURCES | \$ 479,898 | \$ 982,196 | \$ 1,014,376 |
| | \$12,936,214 | \$ 11,025,962 | \$ 8,501,574 |

| |
|-----------------------------|
| Budget Summary |
| General Fund Summary |

General Fund Expenditures

General Fund expenditures are \$10,399,424.

APPROPRIATIONS

| | FY 18-19 | FY 19-20 | FY 20-21 |
|--|----------------------|----------------------|----------------------|
| <u>Operating Appropriations</u> | <u>Actual</u> | <u>Adjusted</u> | <u>Projected</u> |
| City Council and City Clerk | \$ 219,730 | \$ 149,824 | \$ 182,212 |
| Support services | 2,574,587 | 2,682,148 | 2,254,177 |
| Fire Services | 1,621,328 | 1,977,268 | 1,948,027 |
| Planning & Building | 694,548 | 704,598 | 562,131 |
| Police Services | 2,768,525 | 3,093,757 | 2,772,194 |
| Public Works | 1,398,494 | 1,478,767 | 1,450,337 |
| Recreation Services | 790,422 | 858,010 | 753,297 |
| GASB Pension Expense | 1,000,000 | - | - |
| <i>Total Operating Appropriations</i> | <u>\$ 11,067,634</u> | <u>\$ 10,944,372</u> | <u>\$ 9,922,375</u> |
| | | | |
| <u>Operating Transfers Out (To)</u> | | | |
| Water Fund | \$ 366,464.00 | \$ 20,000 | \$ 20,000 |
| Equipment Repl Fund | 160,019 | 127,943 | 83,157 |
| Affordable Housing | 3,521 | - | - |
| Debt Service Fund | 373,902 | 373,902 | 373,902 |
| <i>Total Operating Transfers Out</i> | <u>\$ 903,906</u> | <u>\$ 521,845</u> | <u>\$ 477,059</u> |
| | | | |
| TOTAL APPROPRIATIONS | \$ 11,971,540 | \$ 11,466,217 | \$ 10,399,434 |
| | | | |
| AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS | | | \$ 500,000 |
| PROJECTED RESERVE FUND (AT YEAR END) | | | \$ 1,755,997 |

Percent of GF budgeted appropriations

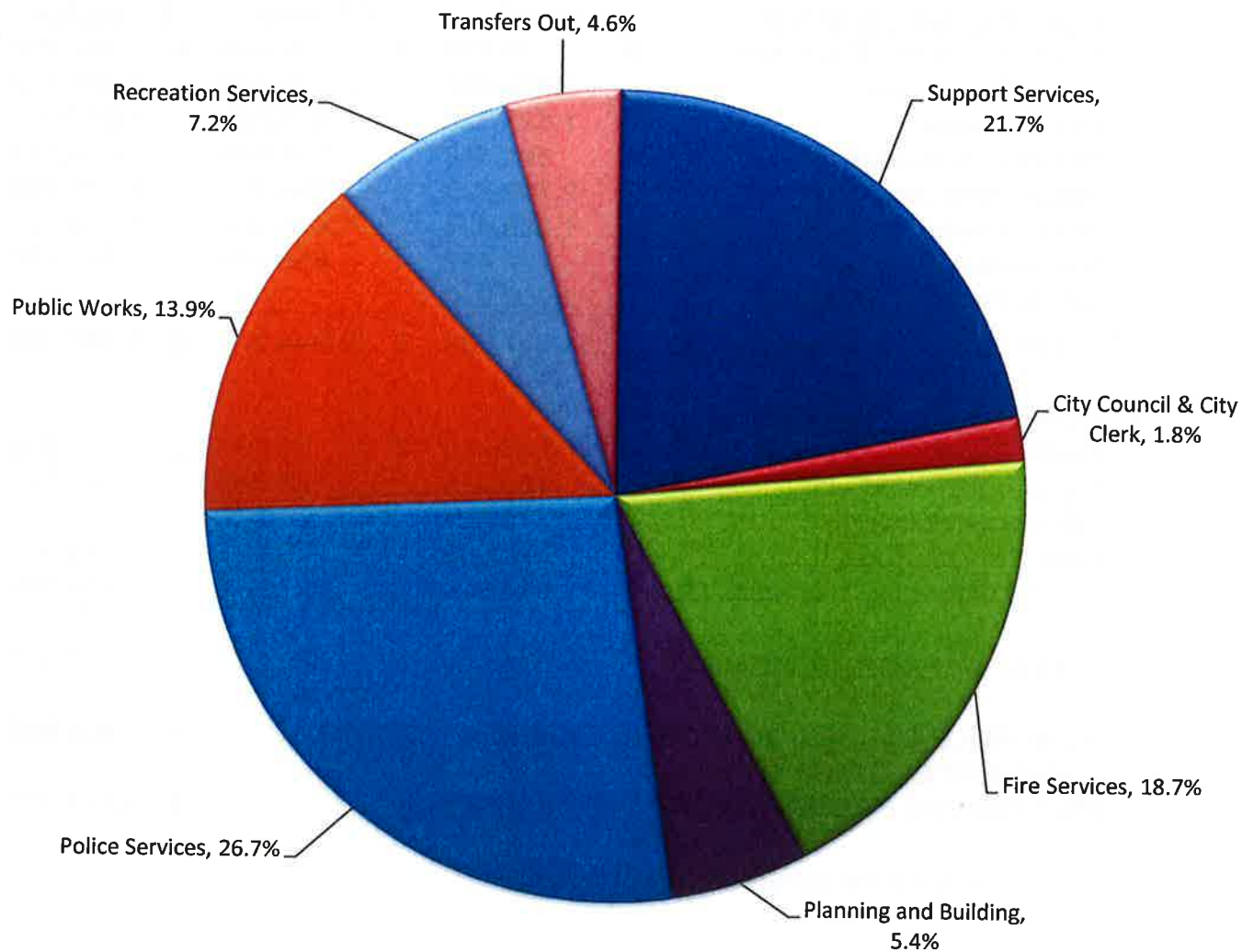
22.7%

Operating Expenditures & Transfers Out

General Fund

General Fund expenditures are anticipated to decrease from the FY 2019-20 revised budget by \$1,021,997 (excluding transfers out). Though there are increases in health insurance, contract services, deferred repairs and maintenance, liability and property insurance, the budget has unfilled vacancies eliminated.

The following chart illustrates the composition of the City's General Fund expenditures by department projected for FY 2020-21 at **\$10,399,434**.



General Fund
Sources and Uses

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------------|--------------------------------|
|--|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------------|--------------------------------|

Operating Revenues

| | | | | | | | |
|---------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Property Tax | 1,959,100 | 1,497,974 | 1,815,586 | 1,950,682 | 1,664,998 | 2,064,998 | 1,915,988 |
| Sales Tax | 1,162,678 | 1,208,039 | 1,141,596 | 1,180,946 | 1,144,000 | 916,180 | 909,564 |
| Transient Occupancy Tax | 5,622,943 | 5,952,810 | 5,888,876 | 6,415,794 | 6,569,878 | 4,458,433 | 2,300,000 |
| Other Taxes | 396,615 | 480,353 | 444,238 | 449,022 | 442,181 | 452,181 | 456,036 |
| Licenses and Permits | 151,387 | 299,721 | 310,560 | 154,227 | 126,390 | 167,390 | 146,000 |
| Fines, Forfeitures & Penalties | 21,661 | 25,390 | 35,320 | 32,205 | 20,300 | 94,800 | 26,500 |
| Interest and Use of Property | 37,601 | 29,429 | 84,357 | 153,660 | 51,000 | 51,000 | 48,000 |
| Revenues From Other Agencies | 80,777 | 646,653 | 699,661 | 739,258 | 753,438 | 825,084 | 856,160 |
| Grants - Operations | 4,538 | 68,150 | - | - | - | - | - |
| Charges for Services | 1,131,380 | 1,158,490 | 1,004,891 | 1,018,856 | 850,000 | 901,700 | 778,950 |
| Other Revenues | 373,633 | 873,227 | 431,900 | 361,666 | 50,000 | 112,000 | 50,000 |
| Total Operating Revenues | 10,942,313 | 12,240,236 | 11,856,985 | 12,456,316 | 11,672,185 | 10,043,766 | 7,487,198 |

Operating Expenditures

| | | | | | | | |
|-------------------------------------|------------------|-------------------|------------------|-------------------|-------------------|-------------------|------------------|
| Support Services | 2,246,472 | 1,689,097 | 1,955,735 | 2,574,587 | 2,424,429 | 2,682,148 | 2,254,177 |
| City Council & City Clerk | 150,371 | 189,178 | 179,073 | 219,730 | 190,565 | 149,824 | 182,212 |
| Fire Services | 1,323,420 | 1,380,797 | 1,545,594 | 1,621,328 | 1,970,278 | 1,977,268 | 1,948,027 |
| Planning & Building | 616,613 | 724,097 | 723,244 | 694,548 | 708,382 | 704,598 | 562,131 |
| Police Services | 2,407,339 | 2,554,209 | 2,731,297 | 2,768,525 | 3,072,430 | 3,093,757 | 2,772,194 |
| Public Works | 1,078,576 | 1,207,079 | 1,226,672 | 1,398,494 | 1,531,989 | 1,478,767 | 1,450,337 |
| Recreation Services | 635,276 | 676,598 | 630,744 | 790,422 | 812,756 | 858,010 | 753,297 |
| GASB 68 Pension | - | 1,800,000 | 1,000,000 | 1,000,000 | - | - | - |
| Total Operating Expenditures | 8,458,067 | 10,221,055 | 9,992,359 | 11,067,634 | 10,710,829 | 10,944,372 | 9,922,375 |

| | | | | | | | |
|---|------------------|------------------|------------------|------------------|----------------|------------------|--------------------|
| Net Operating Surplus/ (Deficit) | 2,484,246 | 2,019,181 | 1,864,626 | 1,388,682 | 961,356 | (900,606) | (2,435,177) |
|---|------------------|------------------|------------------|------------------|----------------|------------------|--------------------|

Other Sources

| | | | | | | | |
|--------------------------|-----------|--------|---------|---------|---------|---------|---------|
| Deutsche Lease Financing | - | 42,024 | 85,571 | 5,894 | 70,000 | 50,000 | - |
| Fema Reimbursement | - | - | 407,960 | - | - | - | - |
| Grants - Improvements | 1,102,854 | 61,676 | 473,102 | 828,715 | 200,000 | 250,000 | 120,016 |

Other Uses

| | | | | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Special Projects | - | - | - | - | - | - | - |
| Capital Improvement Projects | | | | | | | |
| Streets | 1,706,624 | 655,932 | 1,985,782 | 1,734,409 | 1,550,000 | 1,518,573 | 807,966 |
| Parks | - | 8,918 | 196,725 | 70,199 | 155,000 | 54,296 | 129,700 |
| Buildings | 317,694 | 1,063,470 | 153,791 | 43,807 | 395,000 | 349,800 | 55,000 |
| Other | 45,967 | 135,022 | 358,996 | 359,540 | 558,000 | 737,622 | 35,000 |
| Total Capital Projects | 2,070,285 | 1,863,342 | 2,695,294 | 2,207,955 | 2,658,000 | 2,660,291 | 1,027,666 |

General Fund
Sources and Uses

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------------|--------------------------------|

| Transfers From or (To) Other Funds | | | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| Gas Tax Fund | 89,979 | 95,000 | 95,000 | 78,226 | 95,000 | 95,000 | 95,000 |
| Road Maintenance Rehab Fun | - | - | 30,692 | 61,860 | 87,642 | 87,642 | 82,866 |
| Measure T Fund | - | - | - | 243,354 | 367,000 | 367,000 | 438,100 |
| Police Grants Fund | 34,033 | 128,828 | 70,069 | 78,828 | 85,000 | 85,000 | 125,000 |
| Recreation Donations | 6,000 | 6,000 | 12,000 | 6,000 | 8,000 | 8,000 | 8,000 |
| Mobile Home Park Fund | 7,520 | 7,100 | 7,500 | 7,030 | 7,090 | 7,090 | 8,110 |
| Affordable Housing | (220,000) | - | (75,886) | (3,521) | - | - | - |
| Affordable Housing | 100,000 | 45,000 | 75,000 | - | - | - | - |
| CDBG Revolving Grants | - | - | - | - | 24,595 | 4,568 | 3,000 |
| Abandoned Vehicle Fund | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 | 4,600 |
| Cultural Recreational Fund | - | 70,000 | 181,734 | - | 117,000 | 123,296 | 95,000 |
| City Administrative Fee | - | - | - | - | 15,000 | 200,000 | 35,000 |
| Transportation Impact Fees | - | - | - | - | - | - | 98,500 |
| Water Capital | - | - | - | - | - | - | 21,200 |
| Water Operations | (79,400) | - | - | (116,464) | (20,000) | (20,000) | (20,000) |
| Water - Rate Stabilization Fund | - | - | - | (250,000) | - | - | - |
| Equipment Fund | (56,532) | (92,536) | (109,999) | (160,019) | (127,943) | (127,943) | (83,157) |
| Riverside Pedestrian/Berry St | - | - | - | - | - | - | - |
| Public Emp Retirement System | (350,000) | 974,144 | - | - | (350,000) | - | - |
| GASB 45 Retiree Benefits | (150,000) | 425,054 | - | - | (150,000) | - | - |
| Debt Service Fund | (175,884) | (450,996) | (373,902) | (373,902) | (373,902) | (373,902) | (373,902) |
| Net All Transfers | (873,973) | 1,210,687 | (315,817) | (429,004) | (210,918) | 460,351 | 537,317 |

| | | | | | | | |
|--------------------------------------|----------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|
| Net Fund Surplus or (Deficit) | 642,842 | 1,470,226 | (179,852) | (413,668) | (1,637,562) | (2,800,546) | (2,805,510) |
|--------------------------------------|----------------|------------------|------------------|------------------|--------------------|--------------------|--------------------|

| | | | | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Beginning Fund Balance | 6,342,504 | 6,985,347 | 8,455,573 | 8,275,721 | 7,050,767 | 7,862,053 | 5,061,507 |
|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

| | | | | | | | |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Ending Fund Balance | 6,985,347 | 8,455,573 | 8,275,721 | 7,862,053 | 5,413,205 | 5,061,507 | 2,255,997 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

| Fund Balance Allocation to Reserves | | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Emergencies and General Contingency | 6,985,347 | 7,955,573 | 7,775,721 | 7,362,053 | 4,913,205 | 4,561,507 | 1,755,997 |
| General Liability Claims | | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| ***Total Reserves | 6,985,347 | 8,455,573 | 8,275,721 | 7,862,053 | 5,413,205 | 5,061,507 | 2,255,997 |

| | | | | | | | |
|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Emergency & Contingency Reserves As A Percent of Operating Expenditures | 82.6% | 77.8% | 77.8% | 66.5% | 45.9% | 41.7% | 17.7% |
| All Reserves As A Percent of Operating Expenditures - Policy 50% | 82.6% | 82.7% | 82.8% | 71.0% | 50.5% | 46.2% | 22.7% |

**General Fund
Department and Program Summaries**

| Program # | Department and Program | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|---------------------------------------|------------------|------------------|------------------|------------------|-------------------------|-------------------------|--------------------------|
| SUPPORT SERVICES | | | | | | | | |
| 4114 | City Manager | 195,532 | 211,161 | 209,400 | 265,015 | 242,748 | 217,719 | 199,665 |
| 4176 | Economic Vitality | 360,526 | 369,655 | 427,912 | 486,586 | 491,891 | 495,492 | 329,418 |
| 4113 | Legal Services | 802,671 | 209,737 | 192,767 | 452,598 | 200,000 | 200,000 | 200,000 |
| *4107 | Community Support & Enrichment Grants | - | - | 148,564 | 232,335 | 303,671 | 489,971 | 306,321 |
| 4108 | Finance | 249,284 | 265,652 | 274,229 | 303,444 | 327,595 | 345,584 | 299,735 |
| 4170 | Risk Management | 289,459 | 300,600 | 392,706 | 496,943 | 472,833 | 507,132 | 554,686 |
| 4172 | Personnel | 203,712 | 194,228 | 172,646 | 211,419 | 175,231 | 244,290 | 172,855 |
| 4119 | Non-Departmental | 145,288 | 138,064 | 137,511 | 126,247 | 210,460 | 181,960 | 191,497 |
| Total | | 2,246,472 | 1,689,097 | 1,955,735 | 2,574,587 | 2,424,429 | 2,682,148 | 2,254,177 |
| Year over Year Change | | 36.1% | -24.8% | 15.9% | 31.6% | -5.8% | 4.2% | -16.0% |
| <i>Community Support & Enrichment Grants prior years under Recreation Services</i> | | | | | | | | |
| CITY COUNCIL & CITY CLERK | | | | | | | | |
| 4110 | City Council | 58,845 | 57,840 | 56,183 | 59,710 | 63,083 | 62,265 | 69,331 |
| 4111 | City Clerk | 91,344 | 129,374 | 122,495 | 126,222 | 124,982 | 85,059 | 85,931 |
| 4133 | Elections | 182 | 1,964 | 395 | 33,798 | 2,500 | 2,500 | 26,950 |
| Total | | 150,371 | 189,178 | 179,073 | 219,730 | 190,565 | 149,824 | 182,212 |
| Year over Year Change | | 11.0% | 25.8% | -5.3% | 22.7% | -13.3% | -31.8% | 21.8% |
| FIRE SERVICES | | | | | | | | |
| 4117 | Fire Services | 1,323,420 | 1,380,797 | 1,545,594 | 1,621,328 | 1,970,278 | 1,977,268 | 1,948,027 |
| Total | | 1,323,420 | 1,380,797 | 1,545,594 | 1,621,328 | 1,970,278 | 1,977,268 | 1,948,027 |
| Year over Year Change | | 36.7% | 4.3% | 11.9% | 4.9% | 21.5% | 22.0% | -1.5% |
| PLANNING & BUILDING | | | | | | | | |
| 4109 | Planning Commission | 4,485 | 4,070 | 2,941 | 6,694 | 6,810 | 6,810 | 5,630 |
| 4120 | Active Transp. Advisory Committee | - | 156 | - | - | - | - | - |
| 4115 | Planning | 296,039 | 310,344 | 302,532 | 283,276 | 324,808 | 319,687 | 244,841 |
| 4125 | Building Services | 316,089 | 409,527 | 417,771 | 404,578 | 376,764 | 378,101 | 311,660 |
| Total | | 616,613 | 724,097 | 723,244 | 694,548 | 708,382 | 704,598 | 562,131 |
| Year over Year Change | | -6.7% | 17.4% | -0.1% | -4.0% | 2.0% | 1.4% | -20.2% |
| POLICE SERVICES | | | | | | | | |
| 4116 | Police Services | 1,838,720 | 1,958,043 | 2,103,257 | 2,109,308 | 2,336,368 | 2,352,930 | 2,100,432 |
| 4129 | Police Dispatch | 568,619 | 596,166 | 628,040 | 659,217 | 736,062 | 740,827 | 671,762 |
| Total | | 2,407,339 | 2,554,209 | 2,731,297 | 2,768,525 | 3,072,430 | 3,093,757 | 2,772,194 |
| Year over Year Change | | 7.5% | 6.1% | 6.9% | 1.4% | 11.0% | 11.7% | -10.4% |
| PUBLIC WORKS | | | | | | | | |
| 4121 | Public Works Administration | 148,233 | 177,068 | 165,621 | 209,710 | 211,642 | 173,929 | 161,329 |
| 4122 | Streets | 252,686 | 286,048 | 267,702 | 342,397 | 427,377 | 433,210 | 379,686 |
| 4123 | Park Maintenance | 214,631 | 217,695 | 254,515 | 255,760 | 275,343 | 271,683 | 277,354 |
| 4126 | Pool Maintenance | 133,188 | 145,387 | 128,451 | 160,633 | 183,492 | 175,141 | 181,078 |
| 4124 | Maintenance Shop | 36,268 | 43,459 | 46,233 | 46,310 | 34,131 | 24,871 | 36,428 |
| 4127 | Building Maintenance | 293,570 | 337,422 | 364,150 | 383,684 | 400,004 | 399,933 | 414,462 |
| Total | | 1,078,576 | 1,207,079 | 1,226,672 | 1,398,494 | 1,531,989 | 1,478,767 | 1,450,337 |
| Year over Year Change | | 9.1% | 11.9% | 1.6% | 14.0% | 9.5% | 5.7% | -1.9% |

**General Fund
Department and Program Summaries**

| Program # | Department and Program | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------------|-------------------------|--------------------------|
| RECREATION SERVICES | | | | | | | | |
| 4152 | Recreation Programs | 126,058 | 121,099 | 153,019 | 164,698 | 184,560 | 190,576 | 140,482 |
| 4153 | Education/Recreation Courses | 50,056 | 52,880 | 53,564 | 97,972 | 103,991 | 102,749 | 87,557 |
| 4154 | Senior Activities | 11,511 | 17,520 | 26,239 | 46,372 | 58,934 | 47,990 | 36,758 |
| 4156 | Aquatic Services | 259,438 | 249,822 | 241,450 | 313,009 | 283,045 | 319,281 | 283,383 |
| 4107 | Community Promotions | 57,049 | 84,529 | - | - | - | - | - |
| 4155 | Community Activities | 19,985 | 31,376 | 29,509 | 29,209 | 40,632 | 33,556 | 29,591 |
| 4174 | Library Services | 86,539 | 92,310 | 101,145 | 107,215 | 110,432 | 123,010 | 140,231 |
| 4173 | Sharpsteen Museum | 14,640 | 17,062 | 15,818 | 16,947 | 20,662 | 25,348 | 19,795 |
| 4405 | Transit - Shuttle | 10,000 | 10,000 | 10,000 | 15,000 | 10,500 | 15,500 | 15,500 |
| Total | | 635,276 | 676,598 | 630,744 | 790,422 | 812,756 | 858,010 | 753,297 |
| Year over Year Change | | 23.2% | 6.5% | -6.8% | 25.3% | 2.8% | 8.6% | -12.2% |
| <i>Community Promotions moved to Support Services 07/01/18</i> | | | | | | | | |
| Total Operations | | 8,458,067 | 8,421,055 | 8,992,359 | 10,067,634 | 10,710,829 | 10,944,372 | 9,922,375 |
| | | 18.1% | -0.4% | 6.8% | 12.0% | 6.4% | 8.7% | -9.3% |
| Special Projects | | | | | | | | |
| Total Special Projects | | - | - | - | - | - | - | - |
| Capital Improvements | | | | | | | | |
| | Streets | 1,706,624 | 655,932 | 1,985,782 | 1,734,409 | 1,550,000 | 1,518,573 | 807,966 |
| | Parks | - | 8,918 | 196,725 | 70,199 | 155,000 | 54,296 | 129,700 |
| | Buildings & Facilities | 317,694 | 1,063,470 | 153,791 | 43,807 | 395,000 | 349,800 | 55,000 |
| | Other | 45,967 | 135,022 | 358,996 | 359,540 | 558,000 | 737,622 | 35,000 |
| Total Capital Improvements | | 2,070,285 | 1,863,342 | 2,695,294 | 2,207,955 | 2,658,000 | 2,660,291 | 1,027,666 |
| Total General Fund Appropriations | | 10,528,352 | 10,284,397 | 11,687,653 | 12,275,589 | 13,368,829 | 13,604,663 | 10,950,041 |

General Fund
Department and Program Summaries

| Program # | Department and Program | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|-------------------|--------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
| Other Uses | | | | | | | | |
| | Transfers Out | | | | | | | |
| | 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 | 373,902 |
| | Water Operations | 79,400 | - | - | 116,464 | 20,000 | 20,000 | 20,000 |
| | Employee Benefits | 500,000 | 500,000 | 1,000,000 | 1,000,000 | 500,000 | - | - |
| | Equipment Fund | 64,345 | 91,029 | 109,999 | 160,019 | 127,943 | 127,943 | 83,157 |
| | Gas Tax Fund | 5,021 | - | - | - | - | - | - |
| | MTC Grant Funds | - | 1,507 | 246,900 | 6,101 | - | - | - |
| | Affordable Housing | 220,000 | - | 75,886 | 3,521 | - | - | - |
| | Total Other | 1,172,109 | 1,043,532 | 1,806,687 | 1,910,007 | 1,021,845 | 521,845 | 477,059 |
| | | | | | | | | |
| | Total General Fund Uses | 11,700,461 | 11,327,929 | 13,494,340 | 14,185,596 | 14,390,674 | 14,126,508 | 11,427,100 |

General Fund
CIP Project Summary

| Project # | Description | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|-----------|-------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-------------------------|--------------------------|
|-----------|-------------|-----------------|-----------------|-----------------|-----------------|-------------------------|-------------------------|--------------------------|

| Streets | | | | | | | | |
|-------------------------|-------------------------------|------------------|----------------|------------------|------------------|------------------|------------------|----------------|
| 5402 | Pavement Maintenance | 627,813 | 607,578 | 1,546,645 | 858,508 | 1,450,000 | 1,504,481 | 777,966 |
| 5402 | Pavement Maintenance -Reconst | - | - | - | - | - | - | 30,000 |
| 5440 | Garnett Creek Bridge | - | 1,513 | - | 3,324 | - | - | - |
| 5520-4915 | Culvert Repair Grant Street | 972,785 | 38,996 | 425,072 | 830,029 | - | 2,092 | - |
| 5326-4905 | GIS Survey | - | 7,144 | - | - | - | - | - |
| 5523-4915 | Road to Feige Tank | 106,026 | - | - | - | - | - | - |
| 5599 | Culvert - Feige Access Road | - | - | - | - | 100,000 | 12,000 | - |
| 5544 | Way Finding Signage | - | - | 14,065 | 42,548 | - | - | - |
| 5545 | Downtown Directory Signage | - | 701 | - | - | - | - | - |
| SUBTOTAL STREETS | | 1,706,624 | 655,932 | 1,985,782 | 1,734,409 | 1,550,000 | 1,518,573 | 807,966 |

| Parks | | | | | | | | |
|-----------------------|----------------------------------|---|--------------|----------------|---------------|----------------|---------------|----------------|
| 5548 | Community Garden Park | - | 7,534 | - | - | - | - | - |
| 5549 | Dog Park | - | 1,384 | - | - | - | - | - |
| 5563 | Pioneer Park | - | - | 115,814 | - | - | - | - |
| 5566 | Pioneer Park - Play Lot Playgrnd | - | - | 27,881 | - | - | - | - |
| 5570 | Parklets | - | - | - | 25,270 | - | - | - |
| 5569 | Logvy Park | - | - | - | - | 100,000 | 10,000 | - |
| 5581 | Pioneer Park Improvements | - | - | - | 41,880 | - | - | 40,000 |
| 5585 | Pedestrian Bridge at Gold | - | - | - | - | 25,000 | 25,000 | - |
| 5590 | Tennis Court Improvements | - | - | - | - | 30,000 | 19,296 | - |
| 5604 | Lincoln Bridge Utility Reimb Ag | - | - | - | - | - | - | 89,700 |
| 5560 | Pioneer Park Pedestrian Bridge | - | - | 53,030 | 3,049 | - | - | - |
| SUBTOTAL PARKS | | | 8,918 | 196,725 | 70,199 | 155,000 | 54,296 | 129,700 |

| Buildings & Facilities | | | | | | | | |
|--|---|----------------|------------------|----------------|---------------|----------------|----------------|---------------|
| 5503 | Monhoff & Recreation Improvements | 197,874 | 1,002,265 | (19,456) | - | - | - | - |
| 5408 | PW Corp Yard | - | - | - | 10,418 | 180,000 | 99,800 | - |
| 5451-4915 | Community Pool Facility | - | 33,319 | 61,213 | 8,093 | 200,000 | 50,000 | 20,000 |
| 5501 | City Hall Remodel | - | - | - | - | 15,000 | 15,000 | - |
| 5592 | Fairgrounds | - | - | - | - | - | 185,000 | - |
| 5502 | Facility Improvements Community Center & Sharpsteen | 73,435 | 15,871 | 112,034 | 25,296 | - | - | 35,000 |
| 5507-4915 | Facility Improvements - Police | - | 2,385 | - | - | - | - | - |
| 5543 | HVAC Unit - Fire Station | - | 9,630 | - | - | - | - | - |
| 5539 | Demolition Classroom | 46,385 | - | - | - | - | - | - |
| SUBTOTAL BUILDINGS & FACILITIES | | 317,694 | 1,063,470 | 153,791 | 43,807 | 395,000 | 349,800 | 55,000 |

General Fund
CIP Project Summary

| Project # | Description | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|---|------------------|------------------|------------------|------------------|-------------------------|-------------------------|--------------------------|
| Other Improvements | | | | | | | | |
| 5200-4915 | Pioneer Cemetary | - | - | - | - | 40,000 | 40,000 | - |
| 5512-4915 | Boys and Girls Club | - | 2,865 | - | - | - | - | - |
| 5521-4905 | Fairway Path Extension | 12,719 | 10,586 | - | - | - | - | - |
| 5530-4915 | Access Facility & Sidewalk Improvements | 33,248 | 35,585 | 48,658 | 105,768 | 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 | 3,192 | - | - | - |
| 5562 | Railroad Tracks Repurpose | - | - | - | - | 5,000 | - | 5,000 |
| 5564 | Vine Trail | - | - | 5,531 | - | 87,000 | 104,000 | - |
| 5582 | Fire Station Enclosures | - | - | - | 235,664 | - | - | - |
| 5584 | Microgrid Concept | - | - | - | - | 26,000 | 26,000 | - |
| 5585 | Oat Hill Mine | - | - | 7,975 | 14,916 | 200,000 | 30,000 | 20,000 |
| 5591 | Downtown Beautification | - | - | - | - | 100,000 | 20,000 | - |
| 5593 | Emergency Notification System | - | - | - | - | - | 135,000 | - |
| 5603 | Cedar Street Bike Path | - | - | - | - | - | - | 10,000 |
| 5596 | Kincade Fire | - | - | - | - | - | 32,622 | - |
| 5602 | Rancho De Calistoga Generator | - | - | - | - | - | 250,000 | - |
| | SUBTOTAL OTHER | 45,967 | 135,022 | 358,996 | 359,540 | 558,000 | 737,622 | 35,000 |
| Total All General Fund Projects | | 2,070,285 | 1,863,342 | 2,695,294 | 2,207,955 | 2,658,000 | 2,660,291 | 1,027,666 |

This Page is Intentionally Left Blank

| |
|--|
| City Manager's Office City Council and City Clerk |
|--|

City Council

The City Council consists of five members, elected at large, constituting the legislative and governing body of the City. The City Council is responsible for formulating policies for the City and approving the major actions through which the municipal functions are conducted.

Annually, the City Council holds a study session to develop City-wide goals in accordance with long-term strategic planning. The Council specifically addresses multiple objectives and specific priority projects for the upcoming fiscal year and longer-term efforts. The listings of Priority Projects for FY 2020-21 are provided within the budget document.

GOALS AND OBJECTIVES:

The City Council has identified the following overarching goals for Fiscal Year 2020-21:

1. Maintain and enhance the economic vitality of the community and the financial stability of the City.
2. Address the community's existing and future housing needs.
3. Establish, improve, and maintain City infrastructure.
4. Expand and improve recreational and community facilities.
5. Offer excellent professional services to all customers.
6. Create an environmentally sustainable community
7. Enhance Calistoga's small-town character by making it safe and attractive.

City Clerk

The mission of the City Clerk is to provide exceptional service as a statutory Municipal Officer who administers democratic processes such as elections, access to City records, and all legislative actions ensuring transparency to the public. The City Clerk serves as a compliance officer for federal, state, and local statutes including the Political Reform Act, the Brown Act (open meeting laws), and the Public Records Act. The City Clerk performs administrative duties in support of City Council goals and objectives, manages public inquiries and relationships, and arranges for ceremonial and official functions.

As the *Elections Official* the City Clerk administers Federal, State, and Local procedures through which local government representatives are selected. The City Clerk assists candidates in meeting their legal responsibilities before, during and after an election. From election pre-planning to certification of election results and filing of final campaign disclosure documents, the City Clerk manages the process which forms the foundation of our democratic system of government.

As the *Legislative Administrator* the City Clerk plays a critical role in the decision-making process of the local legislature. As key staff for City Council meetings, the City Clerk prepares the legislative agenda, verifies legal notices have been posted

| |
|--|
| <p style="text-align: center;">City Manager's Office City Council and City Clerk</p> |
|--|

or published and completes the necessary arrangements to ensure an effective meeting. The City Clerk is entrusted with the responsibility of recording the decisions which constitute the building blocks of our representative government.

As the *Records Manager* the City Clerk oversees the preservation and protection of the public record. By statute, the City Clerk is required to maintain and index the Minutes, Ordinances, and Resolutions adopted by the City Council. The City Clerk also ensures that other municipal records are readily accessible to the public. The public record under the conservatorship of the City Clerk provides fundamental integrity to the structure of our democracy.

MAJOR DEPARTMENT TASKS COMPLETED IN FISCAL YEAR 2019-20

- Noticed 29 City Council meetings and recorded the official proceedings
- Processed approximately 45 requests for public records
- Developed and began implementation of records management program, increasing transparency and accessibility of records
- Enhanced transparency by publishing City Council agenda packets in advance of the 72-hour requirement
- Continued to purge and destroy documents as allowed by law
- Served as the City's Public Information Officer during the COVID-19 Pandemic
- Adapted City Hall procedures and virtual public meeting formats to comply with Shelter-at-Home Orders in response to COVID-19
- Completed biennial review and update of the City's Conflict of Interest Code pursuant to the Political Reform Act

MAJOR DEPARTMENT GOALS FOR FISCAL YEAR 2020-21

- Continue to deliver a high level of service and continue to reduce City operating costs*
- Continue to implement practices to increase delivery of information and participation, including audio/video upgrades to the Calistoga Community Center for increased accessibility to public meetings*
- Develop and implement a City-wide Records Management Program including execution of a contract for an approved electronic content management system for reliable record retention*
- Develop a PIO strategic plan to address communication needs and increase professionalism and consistency in messaging, including a comprehensive update to the City website and development of a Style Guide*
- Administer the consolidated November 2020 General Municipal Election

* A City Council Objective or Priority Project.

City Manager

The City Manager provides the overall administration, leadership, and direction for the organization. The City Manager identifies for the City Council community issues and needs requiring legislative policy decisions, assures that programs and services are effectively and efficiently provided and fosters public awareness of municipal programs, services, and goals.

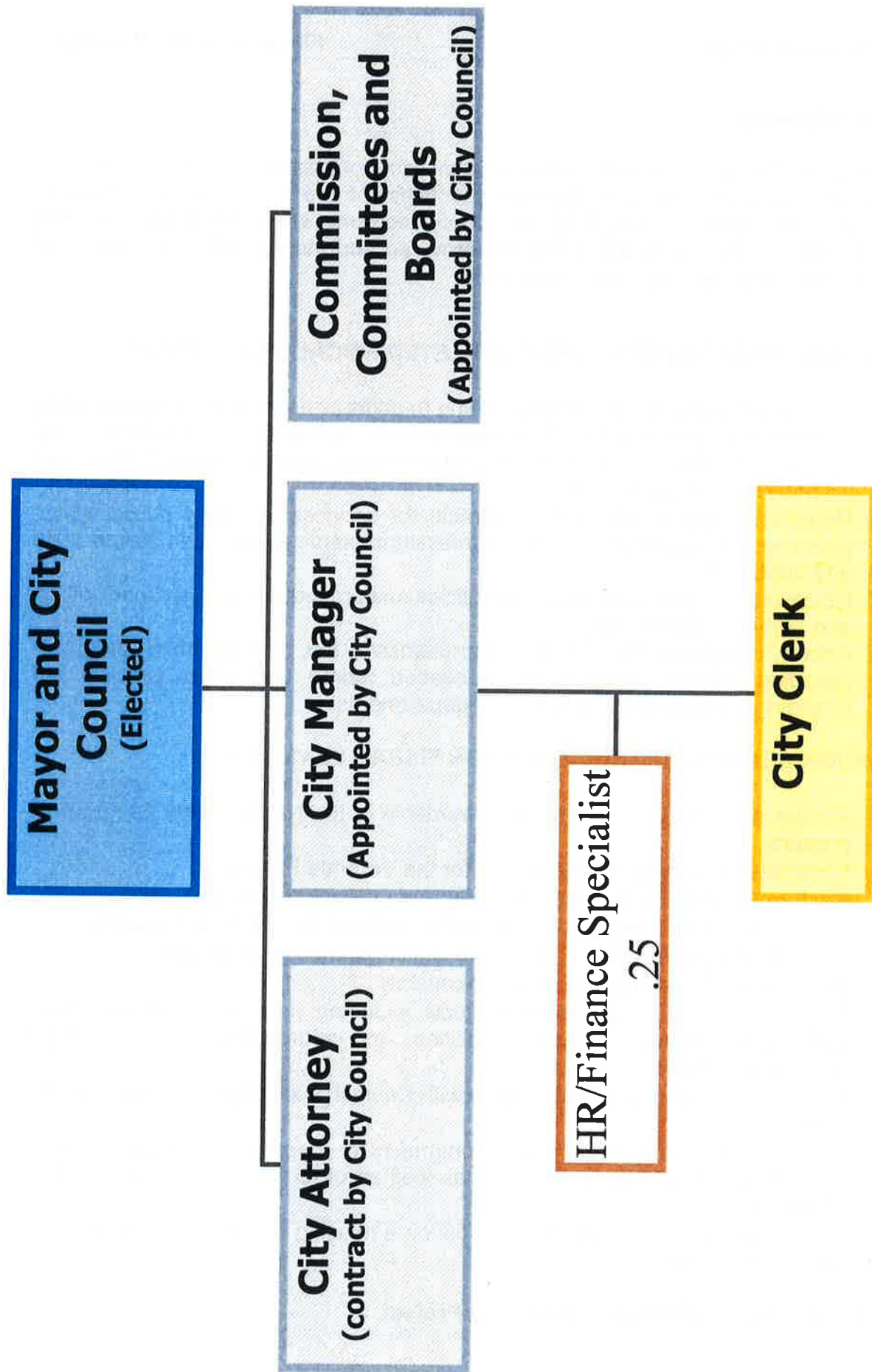
MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2019-20

- ☑ Continued to assist with citywide efforts to address housing shortage including acquisition of property for future development, reviewing loan and partnership agreements with housing partners and providing ongoing support to the City's ad hoc Housing Committee
- ☑ Negotiated approximately 60 contracts for services including public works, planning, recreation and various professional services between March 2019 and June 2020
- ☑ Reviewed and approved new City policies and procedures for personnel, utility, and administrative policies
- ☑ Actively oversaw the City's comprehensive risk management programs including liability, worker's compensation, crime and other policies and providing training and grants to City departments

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2020-21

- Pursue a solution for long-term stewardship of the Napa County Fairgrounds property
- Complete Development Agreement for the Veranda Project
- Restore General Fund Reserves to 50% of Operations Budget
- Partner with the Chamber of Commerce for Covid19 economic recovery
- Install PSPS generator at Rancho De Calistoga mobile home park
- Maintain public safety staffing at full capacity
- Support and fund key priority projects including new public infrastructure, addressing unfunded pension liabilities, and addressing the community's housing objectives
- Organize staff work priorities to align with Council goals, objectives, and priority projects*
- Work with the City Council and community to identify a long-term funding mechanism for workforce housing, as well as other forms of housing that is affordable*
- Identify a partner to construct new workforce housing on property sites recently purchased by the City

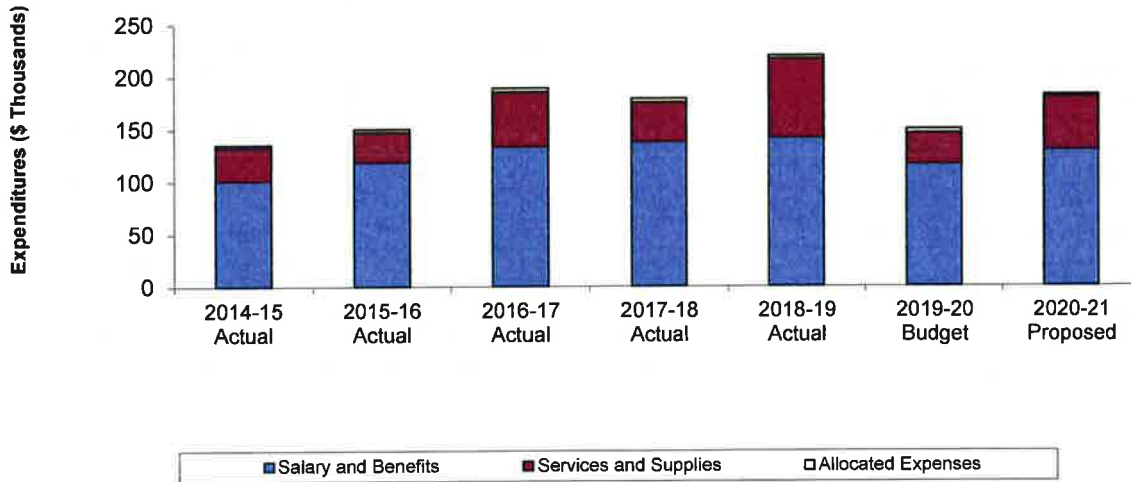
*** A City Council Objective or Priority Project.**



City Council
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|
| Salary and Benefits | 101,146 | 118,460 | 133,058 | 137,487 | 141,263 | 115,874 | 129,240 |
| Services and Supplies | 31,676 | 28,867 | 52,250 | 37,924 | 75,404 | 30,050 | 51,160 |
| Allocated Expenses | 2,589 | 3,044 | 3,870 | 3,662 | 3,063 | 3,900 | 1,812 |
| TOTAL | 135,411 | 150,371 | 189,178 | 179,073 | 219,730 | 149,824 | 182,212 |

City Council
Trend in Expenditures (\$ Thousands)



| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4303 | FICA/MEDICARE | 514 | 467 | 463 | 459 | 918 | 468 | 918 |
| 4308 | ELECTED PART TIME SALARIES | 12,000 | 12,000 | 12,000 | 12,100 | 12,000 | 12,000 | 12,000 |
| 4311 | MEDICAL/DENTAL | 35,113 | 34,640 | 35,317 | 34,586 | 37,166 | 40,866 | 47,188 |
| 4312 | WORKERS COMP | 727 | 636 | 646 | 589 | 660 | 542 | 660 |
| 4313 | OTHER BENEFITS | 195 | 195 | 172 | 139 | 139 | 139 | 115 |
| SUBTOTAL | | 48,549 | 47,938 | 48,598 | 47,873 | 50,883 | 54,015 | 60,881 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 1,001 | 238 | 637 | 1,107 | 400 | 400 | 400 |
| 4410 | ADVERTISING | 3,962 | 4,101 | 2,347 | 3,235 | 3,800 | 1,300 | 3,800 |
| 4665 | VICE MAYOR DUNSFORD | - | - | 65 | 65 | 250 | 250 | 250 |
| 4666 | COUNCILMEMBER KRAUS | - | - | - | - | 250 | - | 250 |
| 4667 | CNCLMBR/MAYOR CANNING | 2,345 | 2,357 | 2,250 | 3,165 | 2,500 | 2,800 | 1,000 |
| 4673 | COUNCILMEMBER BARNES COUNCILMEMBER LOPEZ- ORTEGA | 160 | 64 | 125 | - | - | - | - |
| 4668 | ORTEGA | 2,828 | 3,142 | 2,161 | 2,524 | 2,500 | 2,500 | 2,500 |
| 4674 | COUNCILMEMBER WILLIAMS | - | - | - | 1,741 | 2,500 | 1,000 | 250 |
| SUBTOTAL | | 10,296 | 9,902 | 7,585 | 11,837 | 12,200 | 8,250 | 8,450 |
| TOTAL PROGRAM BUDGET | | 58,845 | 57,840 | 56,183 | 59,710 | 63,083 | 62,265 | 69,331 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| | | | | | | | | |
|--------------------------------|-----------------------|---------------|----------------|----------------|----------------|----------------|---------------|---------------|
| PERSONNEL SERVICES | | | | | | | | |
| 4301 | FULL-TIME SALARIES | 49,783 | 59,771 | 62,991 | 68,268 | 73,750 | 43,750 | 51,912 |
| 4302 | OVERTIME | 66 | 58 | 106 | 1,252 | - | - | - |
| 4303 | FICA/MEDICARE | 3,808 | 4,571 | 4,828 | 5,388 | 5,935 | 3,435 | 3,971 |
| 4305 | INCENTIVE PAY | 1,440 | 1,440 | 1,494 | 2,179 | 3,830 | 830 | - |
| 4310 | PERS | 3,467 | 7,005 | 7,865 | 4,576 | 5,318 | 3,618 | 4,357 |
| 4311 | MEDICAL/DENTAL | 7,567 | 7,953 | 7,982 | 8,173 | 10,258 | 6,558 | 5,048 |
| 4312 | WORKERS COMP | 3,597 | 4,089 | 3,388 | 3,331 | 4,267 | 3,494 | 2,855 |
| 4313 | OTHER BENEFITS | 183 | 233 | 235 | 223 | 274 | 174 | 216 |
| SUBTOTAL | | 69,911 | 85,120 | 88,889 | 93,390 | 103,632 | 61,859 | 68,359 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 2,921 | 2,963 | 3,463 | 5,001 | 3,000 | 3,000 | 2,500 |
| 4402 | CONTRACT SERVICES | 9,601 | 31,649 | 18,085 | 18,809 | 8,250 | 10,250 | 10,000 |
| 4405 | TRAINING & MEETINGS | 1,959 | 4,545 | 5,777 | 4,270 | 1,000 | 1,750 | - |
| 4410 | ADVERTISING | 1,569 | 216 | - | 459 | 1,000 | 1,500 | 600 |
| 4415 | POSTAGE | 638 | 566 | 362 | 340 | 900 | 400 | 400 |
| 4430 | DUES & SUBSCRIPTIONS | 595 | 352 | 423 | 240 | 300 | 400 | 260 |
| 4650 | TRAINING & MEETINGS | 1,106 | 93 | 1,834 | 650 | 3,000 | 2,000 | 2,000 |
| 4510 | EQUIPMENT FUND RENTAL | 3,044 | 3,870 | 3,662 | 3,063 | 3,900 | 3,900 | 1,812 |
| SUBTOTAL | | 21,433 | 44,254 | 33,606 | 32,832 | 21,350 | 23,200 | 17,572 |
| TOTAL PROGRAM BUDGET | | 91,344 | 129,374 | 122,495 | 126,222 | 124,982 | 85,059 | 85,931 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| SERVICES & SUPPLIES | | | | | | | |
|--------------------------------|----------------------|------------|--------------|------------|---------------|--------------|---------------|
| 4401 | MATERIALS & SUPPLIES | 182 | - | - | - | 500 | 250 |
| 4402 | CONTRACT SERVICES | - | 289 | - | 23,327 | - | 25,000 |
| 4410 | ADVERTISING | - | 1,675 | - | 9,522 | 500 | 500 |
| 4415 | POSTAGE | - | - | - | 949 | 300 | 200 |
| 4650 | TRAINING & MEETINGS | - | - | 395 | - | 1,200 | 1,000 |
| SUBTOTAL | | 182 | 1,964 | 395 | 33,798 | 2,500 | 26,950 |
| TOTAL PROGRAM BUDGET | | 182 | 1,964 | 395 | 33,798 | 2,500 | 26,950 |

| |
|---|
| City Manager's Office Support Services |
|---|

City Manager

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

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

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

Economic Vitality

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

Legal Services

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

Finance Department

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

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

| |
|---|
| City Manager's Office Support Services |
|---|

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

| |
|---|
| City Manager's Office Support Services |
|---|

Finance Department Staffing

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

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

Risk Management

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

Human Resources

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

| |
|---|
| City Manager's Office Support Services |
|---|

Support Services Staffing

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

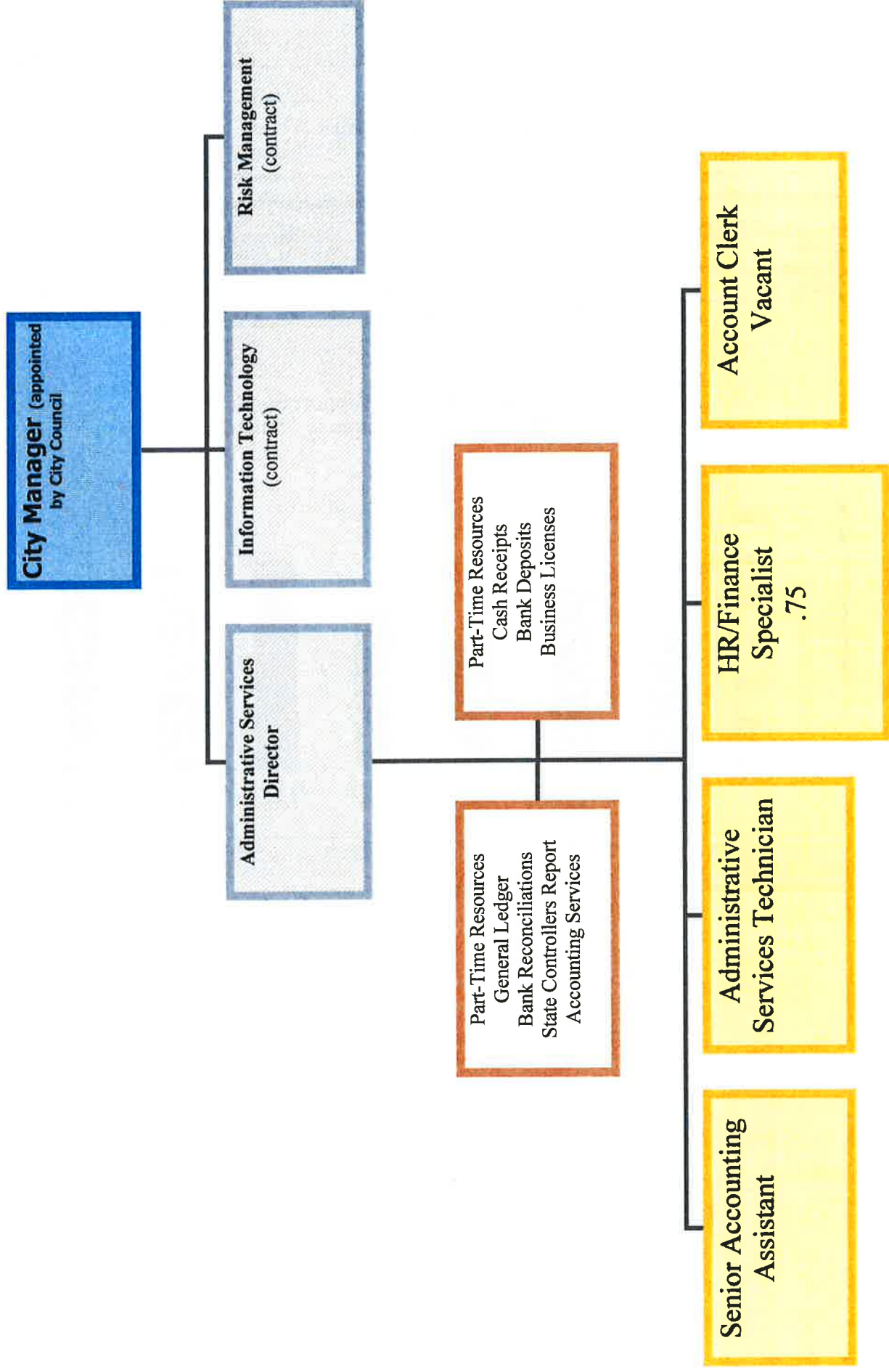
MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2019-20

- Reduced City operating costs
- Standard and Poor's Global Ratings assigned the City with a rating of "AA" in March 2020.
- Prepared the organization with 3 retirements
- Received the award from GFOA for the Comprehensive Annual Financial Report for June 30, 2018.
- Successfully recruited HR/Finance Specialist, Administrative Services Technician, Plant Operator I, Maintenance Technician I, 3 Police Officers and 1 Part-Time Dispatcher
- Completed year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2019
- Adopted a fiscal year budget with conservation assumptions and with the enhancement of reserve funds to a level of 71.0% for the General Fund in fiscal year 2018-19 *

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2020-21

- Continue to reduce City operating costs
- Develop and adopt a long-term General Fund revenue, expenditure and capital improvement projects forecast*
- Maintain the General Fund Reserves at 50% in FY 2019-20*
- Adopt a fiscal year budget with conservative assumptions and with the enhancement of reserve funds*
- Complete year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2020
- Continue to refine and enhance the quarterly financial reporting process
- Finalize the City's Personnel Rules and Regulations Manual and coordinate City policies and practices with various Federal and State requirements
- Prepare the organization for forthcoming retirements of long-term employees
- Prepare the organization for labor negotiations

* A City Council Objective or Priority Project.

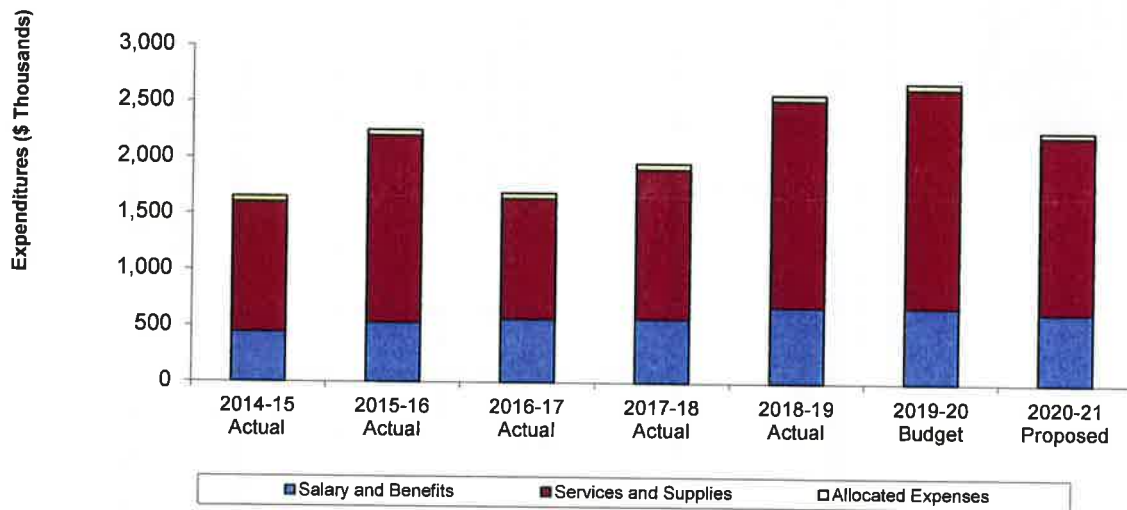


City of Calistoga Administrative Services Department
 Staffing Chart
 FY 2020-2021

Administrative Support Services
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 445,558 | 528,563 | 563,676 | 569,371 | 677,594 | 678,200 | 630,972 |
| Services and Supplies | 1,158,048 | 1,667,965 | 1,075,605 | 1,332,262 | 1,846,340 | 1,948,948 | 1,577,123 |
| Allocated Expenses | 47,382 | 49,944 | 49,816 | 54,102 | 50,653 | 55,000 | 46,082 |
| TOTAL | 1,650,988 | 2,246,472 | 1,689,097 | 1,955,735 | 2,574,587 | 2,682,148 | 2,254,177 |

Administrative Support Services
Trend in Expenditures (\$ Thousands)



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

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| SERVICES & SUPPLIES | | | | | | | | |
|---|---|---------------|---------------|----------------|----------------|----------------|----------------|----------------|
| 4479 | The Family Center - Health | 7,500 | 13,000 | 10,000 | 10,000 | 10,000 | 210,000 | 30,000 |
| 4479 | The Family Center- Outreach | 15,000 | 24,500 | 20,000 | 20,000 | 20,000 | 20,000 | 30,000 |
| 4479 | The Family Center- Immigration Assistance | - | - | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| 4479 | The Family Center- Youth & Seniors | - | - | - | - | 7,000 | 1,300 | 5,700 |
| 4446 | One Napa Valley Initiative | 3,334 | 5,000 | - | - | 3,333 | 3,333 | 3,333 |
| 4447 | Fairgrounds In-Kind Parade | 7,500 | 7,500 | 7,500 | 1,500 | 7,500 | 7,500 | - |
| 4487 | Boys and Girls Club | - | - | - | 45,484 | 45,500 | 45,500 | 45,500 |
| 4451 | The Family Center (Youth Diversion Program) | - | - | - | 25,000 | 25,000 | 25,000 | 30,000 |
| 4452 | Crossing Guard | - | - | - | - | 8,000 | - | - |
| 4453 | Petaluma Animal Services | - | - | - | 26,250 | 48,000 | 48,000 | 24,000 |
| 4454 | Community Survey | - | - | - | 1,200 | - | - | - |
| 4442 | Napa County Housing Authority | - | - | - | 30,560 | 45,000 | 45,000 | 50,000 |
| 4555 | Calistoga Affordable Housing | - | - | - | 10,000 | 10,000 | 10,000 | 16,000 |
| 4463 | Community Action Senior Nutrition Program | - | - | - | - | 3,500 | 3,500 | 3,500 |
| 4556 | Preschool | - | - | 5,000 | - | - | - | - |
| 4559 | Active Transportation | - | - | - | - | 2,500 | 2,500 | - |
| 4558 | NVTA Annual Membership | - | - | - | - | 7,288 | 7,288 | 7,288 |
| 4554 | Fair Housing Napa Valley | - | - | - | 12,000 | 12,000 | 12,000 | 12,000 |
| | | - | - | - | - | - | - | 19,000 |
| Community Enrichment Grants | | | | | | | | |
| 4482 | Calistoga Art Center | 5,618 | 4,866 | 4,877 | 3,841 | 5,500 | 5,500 | - |
| 4483 | Calistoga Cares | 750 | 1,000 | - | - | 1,000 | 1,000 | - |
| 4467 | Community Christmas Bazaar | 1,500 | 1,500 | 1,500 | 7,500 | - | - | - |
| 4495 | Calistoga Pet Clinic | 2,500 | - | - | 1,000 | - | - | - |
| 4485 | Calistoga After School | 2,500 | 3,000 | 4,000 | 3,000 | - | - | - |
| 4491 | Community Gardens | - | - | 5,000 | - | 3,800 | 3,800 | - |
| 4496 | Sorpptomists International | - | 1,000 | 2,000 | - | - | - | - |
| 4551 | Hearts & Hands | - | 10,000 | 8,687 | 5,000 | - | - | - |
| 4552 | Rianda House | - | - | - | - | 3,000 | 3,000 | - |
| 4553 | Fire Association | - | - | 50,000 | - | - | - | - |
| 4563 | Collabria Care | - | - | - | - | 1,000 | 1,000 | - |
| 4564 | Calistoga Rotary | - | - | - | - | 500 | 500 | - |
| 4560 | Celebrate Napa | - | - | - | - | 1,500 | 1,500 | - |
| 4561 | LGBTQ Connection | - | - | - | - | 1,400 | 1,400 | - |
| 4562 | Little League | - | - | - | - | 1,350 | 1,350 | - |
| Subtotal Community Enrichment Grants | | 12,868 | 26,290 | 76,064 | 20,341 | 19,050 | 19,050 | 19,000 |
| TOTAL PROGRAM BUDGET | | 57,049 | 84,529 | 148,564 | 232,335 | 303,671 | 489,971 | 306,321 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 125,533 | 134,646 | 138,995 | 192,360 | 162,862 | 149,862 | 144,678 |
| 4302 | OVERTIME | 66 | 58 | 106 | 1,252 | - | - | - |
| 4303 | FICA/MEDICARE | 8,456 | 9,298 | 8,890 | 12,017 | 12,958 | 8,958 | 11,077 |
| 4309 | SPECIAL PAY | 6,128 | 2,208 | 2,262 | 2,625 | 6,524 | 4,524 | 120 |
| 4310 | PERS | 15,604 | 12,836 | 14,478 | 7,463 | 11,708 | 11,708 | 13,382 |
| 4311 | MEDICAL/DENTAL | 11,244 | 17,002 | 17,248 | 18,219 | 21,685 | 16,685 | 11,511 |
| 4312 | WORKERS COMP | 6,160 | 7,071 | 7,376 | 7,619 | 9,316 | 7,637 | 7,964 |
| 4313 | OTHER BENEFITS | 452 | 514 | 528 | 454 | 595 | 1,195 | 539 |
| 4314 | SHARE THE SAVINGS | 3,240 | 1,440 | 1,575 | 1,454 | - | - | - |
| SUBTOTAL | | 183,883 | 193,073 | 191,458 | 243,463 | 225,648 | 200,569 | 189,271 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 596 | 380 | 354 | 647 | 1,000 | 1,000 | 750 |
| 4402 | CONTRACT SERVICES | - | - | 18 | 583 | - | - | - |
| 4403 | UTILITIES | 1,980 | 2,139 | 2,295 | 2,580 | 2,500 | 2,500 | 2,500 |
| 4405 | TRAINING & MEETINGS | 913 | 1,146 | 1,267 | 2,714 | 500 | 250 | - |
| 4410 | ADVERTISING | - | 750 | - | 500 | - | 400 | - |
| 4415 | POSTAGE | 88 | 30 | 175 | - | 2,000 | 2,400 | 300 |
| 4430 | DUES & SUBSCRIPTIONS | 1,218 | 3,549 | 2,599 | 2,294 | 1,500 | 1,500 | 1,500 |
| 4650 | TRAINING & MEETINGS | 1,008 | 1,704 | 4,272 | 6,138 | 2,000 | 1,500 | 1,000 |
| 4510 | EQUIP FUND RENTAL | 5,846 | 8,390 | 6,962 | 6,096 | 7,600 | 7,600 | 4,344 |
| SUBTOTAL | | 11,649 | 18,088 | 17,942 | 21,552 | 17,100 | 17,150 | 10,394 |
| TOTAL PROGRAM BUDGET | | 195,532 | 211,161 | 209,400 | 265,015 | 242,748 | 217,719 | 199,665 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| | | | | | | | |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| SERVICES & SUPPLIES | | | | | | | |
| 4402 City Attorney | 235,486 | 209,737 | 191,280 | 452,598 | 200,000 | 200,000 | 200,000 |
| 4410 Special Legal Counsel & Litigation | 567,185 | - | 1,487 | - | - | - | - |
| SUBTOTAL | 802,671 | 209,737 | 192,767 | 452,598 | 200,000 | 200,000 | 200,000 |
| TOTAL PROGRAM BUDGET | 802,671 | 209,737 | 192,767 | 452,598 | 200,000 | 200,000 | 200,000 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 18,938 | 18,719 | 17,845 | 29,094 | 19,655 | 22,655 | 21,406 |
| 4303 | FICA/MEDICARE | 1,162 | 1,182 | 925 | 1,509 | 1,546 | 1,346 | 1,640 |
| 4305 | INCENTIVE PAY | 520 | 552 | 552 | 437 | 552 | 877 | 30 |
| 4310 | PERS | 3,065 | 1,700 | 1,707 | 598 | 1,411 | 1,736 | 2,106 |
| 4311 | MEDICAL/DENTAL | 968 | 2,250 | 2,301 | 2,370 | 2,445 | 2,795 | 1,386 |
| 4312 | WORKERS COMP | 943 | 1,063 | 1,014 | 948 | 1,111 | 912 | 1,179 |
| 4313 | OTHER BENEFITS | 55 | 70 | 70 | 52 | 71 | 71 | 71 |
| SUBTOTAL | | 27,401 | 27,536 | 24,414 | 35,008 | 26,791 | 30,392 | 27,818 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4402 | CALISTOGA CHAMBER OF COMMERCE - VISITORS BUREAU | 333,125 | 342,119 | 400,000 | 450,000 | 463,500 | 463,500 | 300,000 |
| 4410 | ADVERTISING | - | - | 3,498 | 1,578 | 1,600 | 1,600 | 1,600 |
| SUBTOTAL | | 333,125 | 342,119 | 403,498 | 451,578 | 465,100 | 465,100 | 301,600 |
| TOTAL PROGRAM BUDGET | | 360,526 | 369,655 | 427,912 | 486,586 | 491,891 | 495,492 | 329,418 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 128,587 | 138,945 | 147,265 | 152,087 | 152,329 | 188,329 | 163,040 |
| 4302 | OVERTIME | 141 | 40 | 294 | - | - | - | - |
| 4303 | FICA/MEDICARE | 10,674 | 10,902 | 11,639 | 12,028 | 14,432 | 15,432 | 12,805 |
| 4305 | INCENTIVE PAY | 3,361 | 4,752 | 4,886 | 11,712 | 6,165 | 6,665 | 4,344 |
| 4308 | PART TIME SALARIES | 9,604 | 10,659 | 12,793 | 12,032 | 30,160 | 8,095 | - |
| 4310 | PERS | 30,231 | 32,897 | 31,512 | 40,085 | 46,533 | 46,533 | 50,638 |
| 4311 | MEDICAL/DENTAL | 17,630 | 17,904 | 18,355 | 17,649 | 18,198 | 19,998 | 14,957 |
| 4312 | WORKERS COMP | 8,006 | 8,111 | 9,335 | 9,039 | 10,376 | 8,518 | 9,206 |
| 4313 | OTHER BENEFITS | 492 | 924 | 1,434 | 1,305 | 588 | 1,400 | 650 |
| SUBTOTAL | | 208,726 | 225,134 | 237,513 | 255,937 | 278,781 | 294,970 | 255,640 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 4,497 | 5,239 | 3,885 | 3,558 | 4,140 | 4,140 | 3,840 |
| 4402 | CONTRACT SERVICES | | | | | | | |
| | Accounting Services | 21,623 | 19,203 | 17,799 | 29,577 | 27,125 | 27,125 | 27,295 |
| | Business License System | | | | | | | |
| | Revenue Enhancement | | | | | | | |
| | Program | | | | | | | |
| 4403 | UTILITIES | 1,964 | 2,139 | 2,295 | 2,580 | 2,700 | 2,700 | 2,700 |
| 4405 | TRAINING & MEETINGS | 21 | - | - | 122 | 1,325 | 825 | 775 |
| 4415 | POSTAGE | 2,708 | 2,688 | 1,406 | 2,016 | 2,500 | 2,200 | 2,100 |
| 4430 | DUES & SUBSCRIPTIONS | 968 | 957 | 1,214 | 1,049 | 1,024 | 1,224 | 1,024 |
| 4510 | EQUIPMENT FUND RENTAL | 8,777 | 10,292 | 10,117 | 8,605 | 10,000 | 12,400 | 6,361 |
| SUBTOTAL | | 40,558 | 40,518 | 36,716 | 47,507 | 48,814 | 50,614 | 44,095 |
| TOTAL PROGRAM BUDGET | | 249,284 | 265,652 | 274,229 | 303,444 | 327,595 | 345,584 | 299,735 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| SERVICES & SUPPLIES | | | | | | | | |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4401 | MATERIALS & SUPPLIES | 3,405 | 6,256 | 4,334 | 5,105 | 4,515 | 4,515 | 4,565 |
| 4402 | CONTRACT SERVICES | 39,393 | 28,467 | 32,655 | 31,560 | 44,865 | 42,365 | 44,600 |
| | NCTPA Support | | | | | | | |
| | LAFCO Support | | | | | | | |
| | Napa Cty - PropTax Collection | | | | | | | |
| | Other | | | | | | | |
| 4414 | AUDITING SERVICES | 49,438 | 43,155 | 39,860 | 34,365 | 51,675 | 48,675 | 49,050 |
| 4415 | POSTAGE | 2,354 | 2,154 | 2,966 | 2,389 | 2,400 | 2,400 | 2,400 |
| 4430 | DUES & SUBSCRIPTIONS | 6,137 | 5,908 | 6,628 | 7,013 | 6,905 | 6,905 | 6,905 |
| 4431 | FEES | 6,129 | 5,710 | 7,133 | 5,627 | 7,500 | 5,500 | 6,000 |
| 4465 | STAFF DEVELOPMENT | | 1,000 | 1,000 | 327 | 3,000 | 3,000 | - |
| 4466 | STAFF CELEBRATION | 2,509 | 7,803 | 4,912 | 2,809 | 4,600 | 3,600 | 2,600 |
| 4499 | CONTINGENCY | 540 | 6,391 | 1,000 | 1,100 | 15,000 | 15,000 | 15,000 |
| 4499 | SEPARATION EXPENSES | - | - | - | - | 35,000 | 15,000 | 25,000 |
| 4510 | EQUIP. FUND RENTAL | 35,321 | 31,134 | 37,023 | 35,952 | 35,000 | 35,000 | 35,377 |
| | SUBTOTAL | 145,288 | 138,064 | 137,511 | 126,247 | 210,460 | 181,960 | 191,497 |
| TOTAL PROGRAM BUDGET | | 145,288 | 138,064 | 137,511 | 126,247 | 210,460 | 181,960 | 191,497 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 31,406 | 32,807 | 33,108 | 45,133 | 40,228 | 44,728 | 43,535 |
| 4303 | FICA/MEDICARE | 2,155 | 2,172 | 1,989 | 2,621 | 3,225 | 2,525 | 3,400 |
| 4305 | INCENTIVE PAY | 1,193 | 1,502 | 1,529 | 2,208 | 1,923 | 2,423 | 906 |
| 4310 | PERS | 6,957 | 5,740 | 5,442 | 5,965 | 8,015 | 8,015 | 9,714 |
| 4311 | MEDICAL/DENTAL | 1,811 | 3,105 | 3,175 | 3,263 | 3,971 | 3,971 | 2,651 |
| 4312 | WORKERS COMP | 1,642 | 1,832 | 1,857 | 1,782 | 2,318 | 1,898 | 2,444 |
| 4313 | OTHER BENEFITS | 94 | 116 | 118 | 101 | 139 | 139 | 138 |
| SUBTOTAL | | 47,008 | 49,274 | 47,218 | 61,073 | 59,819 | 63,699 | 62,788 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4411 | INSURANCE DEPOSITS & PREMIUMS | | | | | | | |
| | Liability Deposit | 134,172 | 185,866 | 219,209 | 277,634 | 237,512 | 244,058 | 254,960 |
| | Property Deposit | 45,307 | 41,778 | 58,158 | 61,998 | 83,752 | 132,560 | 155,000 |
| | Volunteer Insurance | 737 | 772 | 797 | 802 | 800 | 816 | 840 |
| | Public Employee Bond | 913 | 935 | 950 | 950 | 950 | 999 | 1,098 |
| | Workers Comp Adjustment | 52,450 | 20,471 | 40,772 | 75,663 | 40,000 | 40,000 | 40,000 |
| 4435 | Claims Reserve/Payments | 8,872 | 1,504 | 25,602 | 18,823 | 50,000 | 25,000 | 40,000 |
| SUBTOTAL | | 242,451 | 251,326 | 345,488 | 435,870 | 413,014 | 443,433 | 491,898 |
| TOTAL PROGRAM BUDGET | | 289,459 | 300,600 | 392,706 | 496,943 | 472,833 | 507,132 | 554,686 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 43,829 | 48,604 | 49,341 | 63,229 | 61,444 | 65,444 | 72,353 |
| 4302 | OVERTIME | 33 | 29 | 53 | 626 | - | - | - |
| 4303 | FICA/MEDICARE | 3,066 | 3,468 | 3,339 | 4,203 | 5,664 | 4,664 | 5,538 |
| 4305 | INCENTIVE PAY | 1,240 | 1,272 | 1,299 | 1,527 | 9,984 | 1,684 | 38 |
| 4308 | PART TIME SALARIES | - | - | - | - | - | - | - |
| 4310 | PERS | 4,692 | 4,352 | 5,186 | 2,886 | 4,424 | 5,224 | 6,460 |
| 4311 | MEDICAL/DENTAL | 4,654 | 6,227 | 6,292 | 6,457 | 8,186 | 7,986 | 6,781 |
| 4312 | WORKERS COMP | 1,686 | 1,995 | 3,071 | 3,022 | 4,072 | 3,331 | 3,981 |
| 4313 | OTHER BENEFITS | 595 | 712 | 187 | 163 | 237 | 237 | 304 |
| SUBTOTAL | | 61,545 | 68,659 | 68,768 | 82,113 | 94,011 | 88,570 | 95,455 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 845 | 136 | 48 | 423 | 600 | 600 | 600 |
| 4402 | CONTRACT SERVICES | 107,034 | 103,065 | 76,226 | 103,265 | 54,900 | 124,900 | 54,900 |
| | Personnel Services | | | | | | | |
| | Pre-Employment Check & Testing | | | | | | | |
| | Preventative Medical | | | | | | | |
| | CalPERS Medical | | | | | | | |
| | Other (Unemployment claims) | | | | | | | |
| | Classification & Comp Study | | | | | | | |
| 4405 | TRAINING & MEETINGS | 1,353 | 1,355 | 2,579 | 1,024 | 1,000 | 1,000 | 1,000 |
| 4410 | ADVERTISING | 10,543 | 1,904 | 8,119 | 8,369 | 7,500 | 9,500 | 2,500 |
| 4415 | POSTAGE | 341 | 1,090 | 1,812 | 883 | 1,500 | 2,000 | 1,000 |
| 4424 | HEALTH | 22,051 | 18,019 | 15,094 | 15,342 | 15,720 | 17,720 | 17,400 |
| SUBTOTAL | | 142,167 | 125,569 | 103,878 | 129,306 | 81,220 | 155,720 | 77,400 |
| TOTAL PROGRAM BUDGET | | 203,712 | 194,228 | 172,646 | 211,419 | 175,231 | 244,290 | 172,855 |

| |
|--|
| Fire Department Fire Services |
|--|

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

We accomplish this mission by providing services in two ways:

I. Proactively

- Public Education
- Building Inspections
- Weed Abatement
- Plan Checking
- Pre-Incident Planning
- Burn Permits
- Insurance Rating Requests
- Firefighter Training and Preparedness

II. Reactively

- Fire Suppression
- Emergency Medical Response (EMT 1 D Scope of Practice)
- Public Service (Wires Down, Lockouts, Standby)
- Hazardous Materials Release Response
- Fire Investigations
- Responses Outside the City Limits (Contract, Automatic Aid, Mutual Aid and Strike Teams)

The Fire Department is staffed with Seven (7) full-time employees (Fire Chief, (1) Captain, two (2) Engineers three (3) Firefighters and nine (9) part-time Firefighters. The full-time firefighters are paired up with one (1) part-time firefighters working 48-hour shifts. The Fire Chief works a 40+-hour week and is on call for any emergency that may occur.

This schedule enhances service by reducing response times and reducing overtime cost. The Department response times are outstanding, from 6:30am to 9:00pm response times are under 2 minutes and from 9:00pm to 6:30am response times are just over 2 minutes, for an average of 2:03. These response times are achieved by having the Department staffed 24 hours a day and by Police Department providing an incident per-alert when a 911 call is received by their dispatch.

| |
|---|
| <p style="text-align: center;">Fire Department Fire Services</p> |
|---|

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

The Fire Department responded to 1146 incidents during 2019 which was an increase of about 100 calls services from 2018. Of that number, approximately 30%, were for incidents outside the City limits in the County contract area and approximately 2%, were automatic aid to Sonoma County and approximately 1% were mutual aid to Lake, and Napa Counties. With respect to the remaining incidents, approximately 60% were medical emergencies, 5% were fire related with the remaining coming from public service activities, hazardous Condition, False Alarms, Severe Weather and Special Incidents. The two segments of our community which most impact the fire department with request for services are our senior citizens and tourism.

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

The City has a current contract with Napa County that is set to expire on June 30, 2021, to provide emergency response services to all incidents in the county area surrounding Calistoga. Under the contract, the City will receive \$1,268 per call for these services which will be approximately \$380,000 annually.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2019-20

- Continued with fire prevention programs for children
- Continued the requirements needed to stay a Heart Safe Community in Napa County
- Continued the building inspection program utilizing the California fire code by inspecting 100% of commercial buildings in the City
- Provided 23 CPR classes to city staff and the public
- Improved medical aid response time
- Improved response to fires and major incidents by continuing to recruit personnel to fill part-time firefighter positions

**Fire Department
Fire Services**

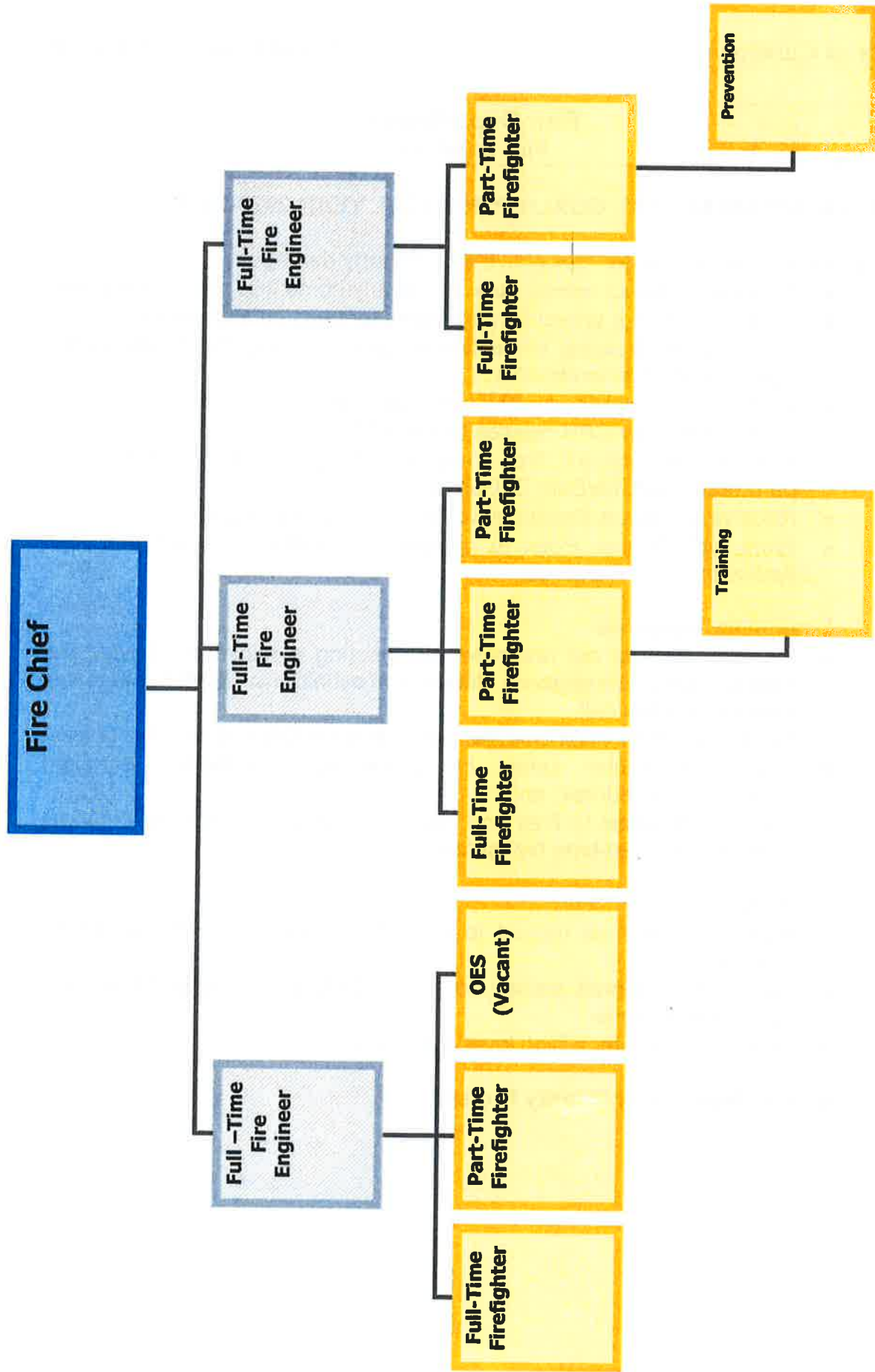
MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2020-2021

1. Prevent fires, injuries, loss of live and property damage
 - Install and inspect smoke detectors in any home that makes a request
 - Continue with fire prevention programs for children and adults
 - Continue the building inspection program utilizing the California fire code and local amendments
 - Gain 100% compliance with weed abatement
 - Continue to offer CPR classes to the public
 - Continue to present fire prevention programs in the schools in partnership with MySafe California.
 - Receive and put in Service new Type III Wildland Engine
 - Work with Anchor Point to complete a Wildland Hazard and Risk Assessment for Calistoga

2. Emergency Response
 - Improve medical aid response by ensuring a minimum of two, and ideally, three Emergency Medical Technicians (EMT) personnel respond to each call
 - Respond to 90% of all emergencies within the City in 4 minutes or less
 - Improve firefighter safety by continuing to establish Standard Operating Procedures; and
 - Improve response to fires and major incidents by continuing to recruit personnel for part-time firefighters

3. Training
 - Have all personnel trained to EMT 1 A standards or higher (when available)
 - Have all personnel trained to State Certified Firefighter II (FFTR) standards or higher
 - Continue to deliver a high level of service*

City Council Objective or Priority Project*

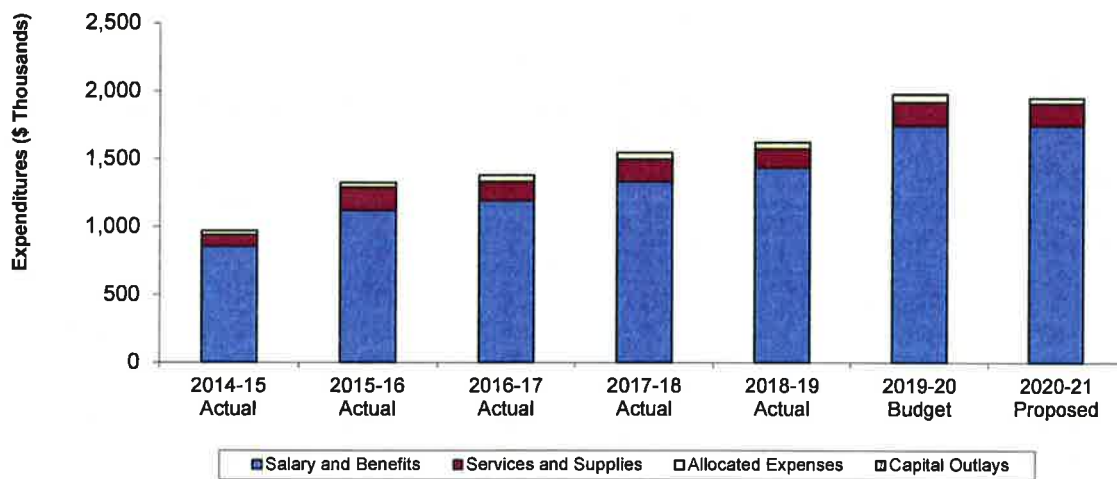


City of Calistoga Fire Department
 Staffing Chart
 FY 2020-2021

Fire
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 851,730 | 1,118,100 | 1,191,603 | 1,331,438 | 1,433,973 | 1,744,993 | 1,744,360 |
| Services and Supplies | 86,489 | 169,376 | 138,690 | 165,746 | 140,656 | 173,275 | 164,325 |
| Allocated Expenses | 30,177 | 35,944 | 48,442 | 48,410 | 46,699 | 57,000 | 39,342 |
| Capital Outlays | - | - | - | - | - | 2,000 | - |
| TOTAL | 968,396 | 1,323,420 | 1,378,735 | 1,545,594 | 1,621,328 | 1,977,268 | 1,948,027 |

Fire
Trend in Expenditures (\$ Thousands)



| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

Department: Fire Services

Program: Fire Operations

Account Code: 01-4117

PERSONNEL SERVICES

| | | | | | | | | |
|-----------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 4301 | FULL-TIME SALARIES | 345,598 | 374,333 | 469,568 | 602,743 | 712,368 | 657,368 | 685,035 |
| 4302 | OVERTIME | 170,545 | 138,064 | 192,449 | 182,291 | 152,019 | 262,019 | 162,939 |
| 4303 | FICA/MEDICARE | 47,235 | 52,332 | 63,339 | 60,864 | 86,441 | 85,441 | 85,409 |
| 4308 | PART TIME SALARIES | 145,007 | 193,178 | 199,858 | 151,549 | 252,042 | 280,042 | 257,578 |
| 4309 | SPECIAL PAY | 6,527 | 10,358 | 8,369 | 21,863 | 13,514 | 12,514 | 10,905 |
| 4310 | PERS | 233,799 | 235,501 | 199,187 | 235,918 | 318,058 | 258,058 | 338,049 |
| 4311 | MEDICAL/DENTAL | 109,294 | 121,871 | 130,128 | 103,051 | 105,745 | 104,745 | 108,272 |
| 4312 | WORKER'S COMP | 37,090 | 41,491 | 42,057 | 45,215 | 62,147 | 50,823 | 61,405 |
| 4313 | OTHER BENEFITS | 1,857 | 1,899 | 2,068 | 2,401 | 2,839 | 2,839 | 2,721 |
| SUBTOTAL | | 1,096,952 | 1,169,027 | 1,307,023 | 1,405,895 | 1,705,173 | 1,713,849 | 1,712,313 |

SERVICES & SUPPLIES

| | | | | | | | | |
|-----------------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4401 | MATERIALS & SUPPLIES | 7,052 | 9,964 | 14,822 | 20,894 | 16,700 | 14,700 | 10,000 |
| 4402 | CONTRACT SERVICES | 34,552 | 39,972 | 42,987 | 41,939 | 46,775 | 46,775 | 47,225 |
| 4403 | UTILITIES | 15,022 | 15,442 | 14,160 | 15,588 | 16,000 | 17,000 | 16,000 |
| 4404 | REPAIRS & MAINTENANCE | 47,359 | 37,285 | 44,930 | 23,890 | 40,000 | 43,000 | 45,350 |
| 4405 | TRAINING & MEETINGS | 4,233 | 1,292 | 6,542 | 2,698 | 7,500 | 7,500 | 8,000 |
| 4408 | UNIFORM ALLOWANCE | 46,266 | 19,692 | 16,458 | 14,370 | 13,600 | 13,600 | 10,000 |
| 4415 | POSTAGE | 650 | 141 | 171 | 174 | 250 | 250 | 250 |
| 4417 | FUEL & OIL | 6,753 | 9,261 | 11,084 | 11,715 | 13,500 | 12,500 | 13,500 |
| 4420 | MEDICAL SUPPLIES | 3,271 | 3,305 | 7,934 | 6,521 | 8,000 | 9,700 | 10,000 |
| 4430 | DUES & SUBSCRIPTIONS | - | - | - | - | 250 | 250 | - |
| 4510 | EQUIP FUND RENTAL | 35,944 | 48,442 | 48,410 | 46,699 | 57,000 | 57,000 | 39,342 |
| SUBTOTAL | | 201,102 | 184,796 | 207,498 | 184,488 | 219,575 | 222,275 | 199,667 |

Other

| | | | | | | | | |
|-----------------|-------------------|----------|--------------|----------|----------|--------------|--------------|----------|
| 4821 | SPECIAL EQUIPMENT | - | 2,062 | - | - | - | - | - |
| 4822 | OFFICE EQUIPMENT | - | - | - | - | 2,000 | 2,000 | - |
| SUBTOTAL | | - | 2,062 | - | - | 2,000 | 2,000 | - |

| | | | | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| TOTAL PROGRAM BUDGET | 1,298,054 | 1,355,885 | 1,514,521 | 1,590,383 | 1,926,748 | 1,938,124 | 1,911,980 |
|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|

ESTIMATED PROGRAM REVENUES

| | | | | | | | | |
|-------------------------------|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 3243 | Fire Services Reimbursements | 620,258 | 484,032 | 476,787 | 515,149 | 467,000 | 467,000 | 390,000 |
| TOTAL PROGRAM REVENUES | | 620,258 | 484,032 | 476,787 | 515,149 | 467,000 | 467,000 | 390,000 |

| | | | | | | | |
|--|----------------|----------------|------------------|------------------|------------------|------------------|------------------|
| Net Program Subsidy by General Fund | 677,796 | 871,853 | 1,037,734 | 1,075,234 | 1,459,748 | 1,471,124 | 1,521,980 |
|--|----------------|----------------|------------------|------------------|------------------|------------------|------------------|

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4301 | FULL-TIME SALARIES | 12,219 | 13,090 | 15,360 | 16,836 | 18,266 | 18,266 | 17,616 |
| 4303 | FICA/MEDICARE | 969 | 917 | 1,097 | 1,111 | 1,428 | 1,228 | 1,360 |
| 4305 | INCENTIVE PAY | 90 | 90 | 90 | 180 | 405 | 405 | 165 |
| 4310 | PERS | 5,466 | 6,008 | 5,289 | 7,321 | 10,019 | 8,519 | 10,036 |
| 4311 | MEDICAL/DENTAL | 1,688 | 1,711 | 1,750 | 1,788 | 1,829 | 1,829 | 1,836 |
| 4312 | WORKER'S COMP | 677 | 714 | 781 | 792 | 1,027 | 841 | 978 |
| 4313 | OTHER BENEFITS | 39 | 46 | 48 | 50 | 56 | 56 | 56 |
| SUBTOTAL | | 21,148 | 22,576 | 24,415 | 28,078 | 33,030 | 31,144 | 32,047 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 1,980 | 98 | 840 | - | 2,500 | 1,500 | - |
| 4402 | CONTRACT SERVICES | 2,238 | 2,238 | 2,238 | 2,278 | 3,000 | 4,500 | 3,000 |
| 4405 | TRAINING & MEETINGS | - | - | 3,580 | 589 | 5,000 | 2,000 | - |
| 4415 | POSTAGE & REPRODUCTION | - | - | - | - | - | - | 1,000 |
| SUBTOTAL | | 4,218 | 2,336 | 6,658 | 2,867 | 10,500 | 8,000 | 4,000 |
| TOTAL PROGRAM BUDGET | | 25,366 | 24,912 | 31,073 | 30,945 | 43,530 | 39,144 | 36,047 |

This Page is Intentionally Left Blank

| |
|---|
| <p style="text-align: center;">Police Department Police Services</p> |
|---|

The Mission of the Calistoga Police Department (CPD) is to provide a high level of service to the community; To safeguard lives and property; To defend the constitutional rights of all people; To help create and preserve a safe and secure environment; and To contribute to the success & prosperity of the City by supporting its mission, goals, and objectives.

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

CPD performs a full range of law enforcement services, provided under “Police Services” and “Police Dispatch”.

Police Services

Police Services consists of 24/7 patrol, investigations, traffic & parking enforcement, crime prevention, code enforcement, and community outreach. Budgeted staffing consists of the Police Chief, 2 Sergeants, 8 Officers, 1 Community Services Officer and 2 part-time Parking Enforcement Officers. CPD struggled with filling officer vacancies and for most of the year operated with 3 officer vacancies and Sgt. Mathew Freese retiring in January 2020. In 2019, CPD responded to 4,098 Calls for Service, had an average response time of 5:12 minutes to Priority 1 calls, conducted 6,159 Patrol/Business checks, responded to 194 Code Enforcement & Abandon Vehicle complaints, made 1,311 traffic enforcement stops, took 345 criminal reports, and made 166 arrests.

Additional services included; Live-scan fingerprinting, issuing alcohol permits, managed the Juvenile Diversion program, the DARE program, Lost & Found, Property & Evidence, managed the Animal Control & Services contract, and staffed a variety of special events such as parades, marathons, fairs, and community events. CPD also participated in 58 Community Outreach activities.

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

Citizens Option for Public Safety (COPS) provides \$100,000 of state grant funds for “front-line” law enforcement services and equipment. During FY 2019-20 the COPS grant funded the Juvenile Diversion Program (\$25,000), Livescan maintenance fees (\$8,440), and the remaining balance toward the Community Service Officer and Dispatch Officer Position. There is no matching fund requirement for this grant.

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

Felgenhauer Trust is an endowment set up to enhance police services by purchasing non-budgeted goods or services which otherwise burden City finances. The trust is managed by the Police Officer Association. This past fiscal year funds were used to purchase 6 briefing room chairs, department supplies, CPD polo shirts for all employees, a TV stand for the briefing room and paid for the department's drinking water service. In addition, the Trust provided one (1) \$1,000 scholarship grant to a Calistoga High School senior for college. The total donated contribution was approximately \$8,123 in Fiscal Year 2019-20.

Napa Investigation Service Bureau (NSIB) is a county task force supported by the City by contributing approximately \$43,340 towards the full-time administrative position assigned to the task force. The City benefits by sharing in the asset forfeiture funds recovered (9% of funds) by the task force, access to the task force for training/presentations to the department & community, and investigative assistance. In Fiscal Year 2019-20 the department received zero dollar in asset forfeiture allocations.

Special Event Recharges:

CPD staffed several events over the year, such as parades, marathons, fairs, and community events for staffing services. Many of these events are recharged for dedicated services provided. The estimated recharge amount for Fiscal Year 2019-20 was approximately \$22,000.

Police Dispatch

The Police Dispatch provides dispatch services and all records bureau functions. Fiscal Year 2019-20 staffing consists of one dispatch supervisor, 3 full-time Dispatchers and 3 part-time dispatchers. Fiscal Year 2019-20 dispatch experienced full time and part-time dispatcher vacancies, both leaving to work for other departments. This resulted in hiring two part-time dispatchers and a full-time dispatcher. In addition to fielding all in-coming phone calls on business and emergency lines, dispatchers monitor all local radio traffic, and access state, federal, and local databases for officers in the course of their investigations. Dispatchers also handle all front counter contacts, monitor alarms and security cameras. The Records Bureau maintains files of police reports, citations, and other correspondence. Records Bureau is the responsibility of the Dispatch Supervisor and is highly technical and closely regulated by state law concerning the dissemination of crime reports, criminal offender information, and public access rights.

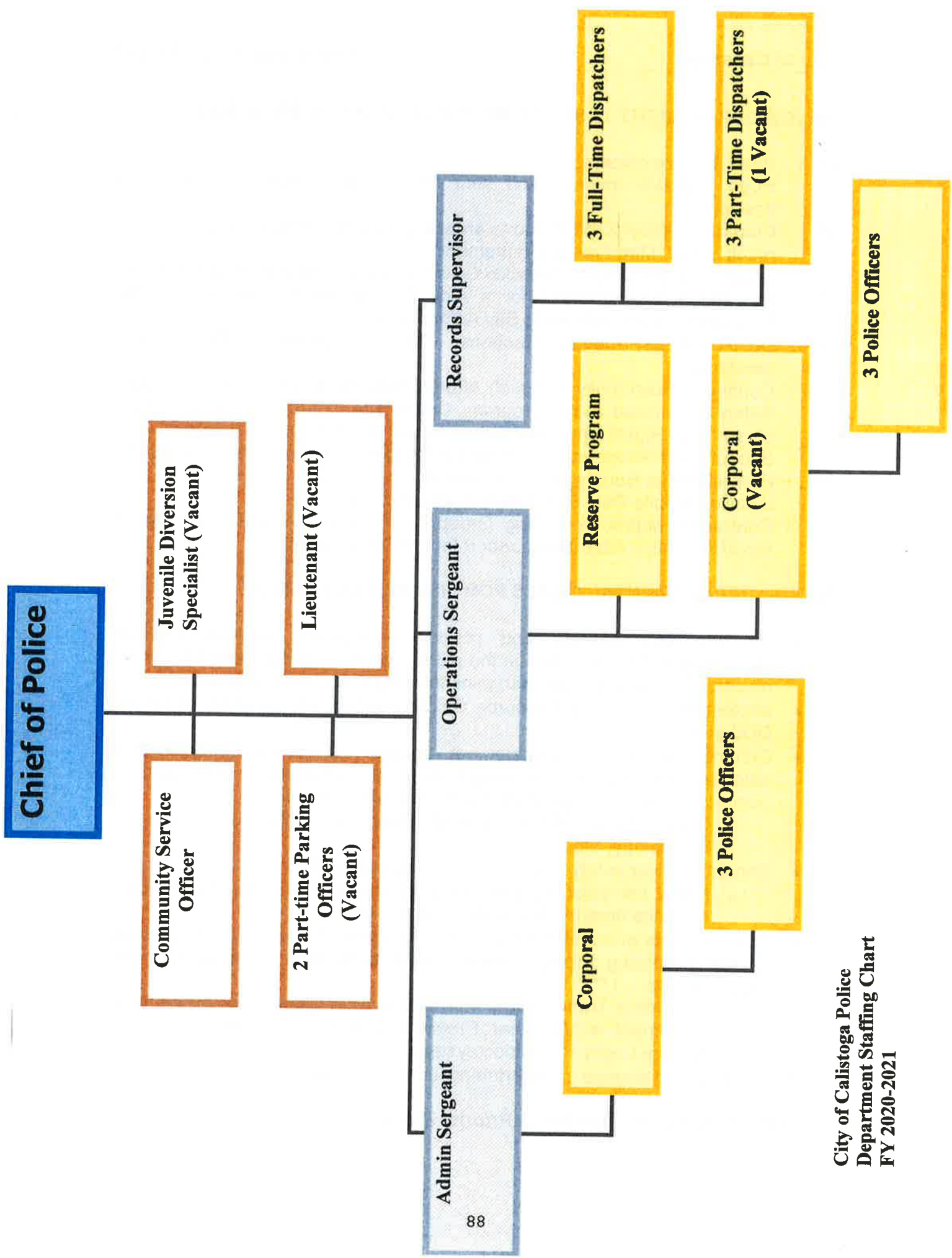
MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2019-20

- ☑ Hired 4 police officers.
- ☑ Hired 2 police trainees and sent them to the Napa College Police Academy.
- ☑ Promoted Officer Kristi Romo to an acting sergeant to fill the vacancy as a result of Sgt. Matt Freese's retirement.
- ☑ Obtained a \$472K DOJ Tobacco Grant to fund a School Resource Officer.
- ☑ Negotiated and arranged for a new City Animal Control and Shelter Services contract with North Bay Animal Services.
- ☑ Developed a Pandemic Response Plan in response to the Covid19 pandemic.
- ☑ Continued community outreach efforts: National Night Out event, Youth Safety day, Read Aloud Program, Coffee w/a Cop events, High School career day, High/Elementary School Open Houses, DARE program, High School Intern Program, etc...(until the Pandemic occurred in March 2020).
- ☑ Participated in County wide EOC training.
- ☑ Installed Mobile Data Computers in all patrol cars.
- ☑ Contracted Matrix Consulting Group to conduct review and produce a report on Police Alternatives report for the City Council.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2020-21

- To effectively operate and provide emergency services with an approximate 15% reduction in the police operation budget and 41% in the dispatch operation budget with minimal reduction of overall services.
- Implement the School Resource Officer position and program under the DOJ grant.
- Enhance community engagement through community outreach (via neighborhood watch type programs, and partnerships with schools, community, service organization and other agencies etc....) **
 - Social media Apps, School Resource Officer, and use of technology, etc...
- Enhance officer safety (via training, equipment, technology, etc...)
 - Patrol car video system, K9 program, defensive tactics program, enhance firearms instructor program, etc...
- Reduce crime and address community concerns & needs (via Community Orienting Policing Projects, social media technology, community watch programs, etc....) **
 - Develop a Traffic Safety Plan and Bicycle Safety Plan for the City, implement a Volunteer Program, enhance HS Intern program, replace Logvy Park video system, etc...
- Develop and engage in department succession planning. **

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

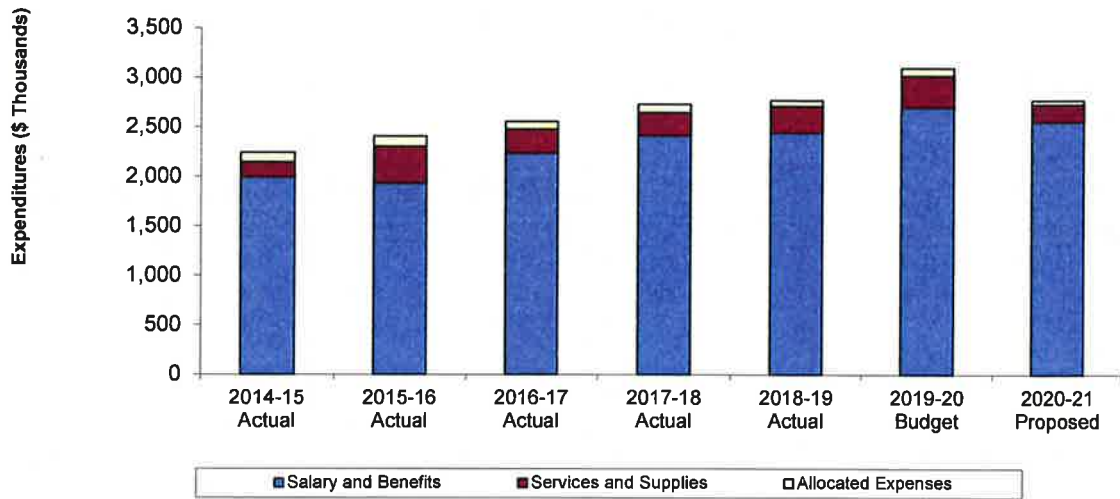


City of Calistoga Police
 Department Staffing Chart
 FY 2020-2021

Police
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 1,989,751 | 1,928,746 | 2,232,821 | 2,411,831 | 2,442,252 | 2,700,804 | 2,553,679 |
| Services and Supplies | 152,542 | 372,677 | 245,378 | 235,606 | 268,253 | 317,953 | 174,805 |
| Allocated Expenses | 97,688 | 105,906 | 76,010 | 83,860 | 58,020 | 75,000 | 43,710 |
| TOTAL | 2,239,981 | 2,407,329 | 2,554,209 | 2,731,297 | 2,768,525 | 3,093,757 | 2,772,194 |

Police
Trend in Expenditures (\$ Thousands)



**Fire Department acquired Emergency Services in FY 12-13

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

Department: Police Services

Program: Police Operations

Account Code: 01-4116

| PERSONNEL SERVICES | | | | | | | | |
|--|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 4301 | FULL-TIME SALARIES | 700,963 | 874,364 | 1,040,272 | 1,000,523 | 1,176,574 | 1,096,574 | 1,140,414 |
| 4302 | OVERTIME | 135,656 | 192,052 | 136,471 | 184,980 | 133,966 | 221,966 | 74,482 |
| 4303 | FICA/MEDICARE | 69,158 | 82,651 | 92,370 | 93,009 | 111,016 | 101,016 | 100,587 |
| 4308 | PART TIME SALARIES | 15,081 | 4,405 | 5,809 | 7,554 | 13,901 | 13,901 | 5,998 |
| 4309 | SPECIAL PAY | 83,353 | 84,892 | 84,707 | 88,993 | 76,744 | 103,744 | 93,964 |
| 4310 | PERS | 228,595 | 244,070 | 238,693 | 221,229 | 274,611 | 238,611 | 250,696 |
| 4311 | MEDICAL/DENTAL | 60,526 | 94,038 | 119,702 | 129,385 | 202,045 | 137,045 | 155,442 |
| 4312 | WORKER'S COMP | 69,089 | 66,543 | 71,271 | 64,867 | 79,815 | 65,419 | 72,317 |
| 4313 | OTHER BENEFITS | 2,606 | 3,392 | 3,999 | 3,573 | 4,664 | 4,164 | 4,480 |
| SUBTOTAL | | 1,365,027 | 1,646,407 | 1,793,294 | 1,794,113 | 2,073,336 | 1,982,440 | 1,898,380 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 18,132 | 19,567 | 19,609 | 19,534 | 17,000 | 20,500 | 8,500 |
| 4402 | CONTRACT SERVICES | 299,465 | 152,117 | 140,866 | 174,920 | 91,042 | 200,000 | 91,042 |
| 4403 | UTILITIES | 19,464 | 21,659 | 21,287 | 20,044 | 14,000 | 17,500 | 14,000 |
| 4404 | REPAIRS & MAINTENANCE | 3,638 | 9,271 | 5,239 | 4,719 | 8,000 | 8,000 | 4,000 |
| 4405 | TRAINING & MEETINGS | 2,788 | 3,274 | 4,549 | 6,355 | 7,000 | 5,000 | 3,500 |
| 4408 | UNIFORM ALLOWANCE | 6,728 | 8,953 | 1,473 | 3,930 | 6,000 | 9,000 | 3,000 |
| 4409 | TRAINING & SEMINARS: POST | 5,981 | 5,582 | 9,119 | 7,227 | 15,000 | 13,000 | 7,500 |
| 4415 | POSTAGE | 855 | 733 | 1,163 | 1,839 | 1,000 | 1,000 | 800 |
| 4417 | FUEL & OIL | 7,876 | 11,248 | 17,501 | 16,858 | 20,000 | 15,000 | 20,000 |
| 4430 | DUES & SUBSCRIPTIONS | 1,116 | 425 | 776 | 1,033 | 990 | 1,490 | 1,000 |
| 4431 | FEES - BOOKING | - | 910 | 2,548 | - | 3,000 | 2,000 | 2,500 |
| 4650 | TRAINING & MEETINGS | 1,744 | 1,887 | 1,973 | 716 | 5,000 | 3,000 | 2,500 |
| 4510 | EQUIP FUND RENTAL | 105,906 | 76,010 | 83,860 | 58,020 | 75,000 | 75,000 | 43,710 |
| SUBTOTAL | | 473,693 | 311,636 | 309,963 | 315,195 | 263,032 | 370,490 | 202,052 |
| TOTAL PROGRAM BUDGET | | 1,838,720 | 1,958,043 | 2,103,257 | 2,109,308 | 2,336,368 | 2,352,930 | 2,100,432 |
| ESTIMATED PROGRAM REVENUES | | | | | | | | |
| 41-3358 | COPS Funding | 100,000 | 139,416 | 152,178 | 155,948 | 100,000 | 100,000 | 100,000 |
| 3226/3256 | Police Services | 41,494 | 43,060 | 60,441 | 99,409 | 50,000 | 50,000 | 50,000 |
| 3210 | POST Reimbursements | 1,032 | - | 1,632 | 3,228 | 1,000 | 3,400 | 1,000 |
| TOTAL PROGRAM REVENUES | | 142,526 | 182,476 | 214,251 | 258,585 | 151,000 | 153,400 | 151,000 |
| Net Program Subsidy by General Fund | | 1,696,194 | 1,775,567 | 1,889,006 | 1,850,723 | 2,185,368 | 2,199,530 | 1,949,432 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 274,714 | 289,138 | 299,243 | 305,978 | 318,453 | 326,453 | 292,841 |
| 4302 | OVERTIME | 21,253 | 34,202 | 19,229 | 16,048 | 22,254 | 22,254 | 14,885 |
| 4303 | FICA/MEDICARE | 26,032 | 28,112 | 30,838 | 31,612 | 34,176 | 35,176 | 31,530 |
| 4308 | PART TIME SALARIES | 27,344 | 21,527 | 63,344 | 74,520 | 82,042 | 87,042 | 79,081 |
| 4309 | SPECIAL PAY | 30,335 | 29,202 | 24,926 | 20,169 | 23,993 | 26,493 | 25,356 |
| 4310 | PERS | 88,259 | 87,315 | 80,244 | 99,900 | 122,796 | 116,296 | 105,443 |
| 4311 | MEDICAL/DENTAL | 75,667 | 76,639 | 78,118 | 78,745 | 80,903 | 83,103 | 82,120 |
| 4312 | WORKER'S COMP | 18,942 | 19,024 | 21,272 | 19,823 | 24,571 | 20,136 | 22,669 |
| 4313 | OTHER BENEFITS | 1,173 | 1,255 | 1,323 | 1,344 | 1,411 | 1,411 | 1,374 |
| SUBTOTAL | | 563,719 | 586,414 | 618,537 | 648,139 | 710,599 | 718,364 | 655,299 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 1,752 | 4,540 | 2,252 | 1,444 | 5,000 | 5,000 | 3,000 |
| 4404 | REPAIRS & MAINTENANCE | 247 | 169 | 2,142 | 651 | 5,000 | 4,000 | 3,000 |
| 4405 | TRAINING & MEETINGS | 1,727 | 979 | 1,966 | 3,979 | 5,000 | 5,000 | 4,000 |
| 4408 | UNIFORM ALLOWANCE | 179 | 388 | 1,075 | 140 | 3,000 | 2,000 | 2,000 |
| 4409 | TRAINING & SEMINARS: POST | 870 | 3,601 | 1,653 | 4,489 | 5,000 | 4,500 | 3,000 |
| 4415 | POSTAGE | - | - | 340 | 195 | 2,000 | 1,500 | 1,000 |
| 4430 | DUES & SUBSCRIPTIONS | 125 | 75 | 75 | 180 | 463 | 463 | 463 |
| SUBTOTAL | | 4,900 | 9,752 | 9,503 | 11,078 | 25,463 | 22,463 | 16,463 |
| TOTAL PROGRAM BUDGET | | 568,619 | 596,166 | 628,040 | 659,217 | 736,062 | 740,827 | 671,762 |

This Page is Intentionally Left Blank

| |
|--|
| <p style="text-align: center;">Planning and Building Department Planning and Building Services</p> |
|--|

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

Current Planning / Development Review

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

Long Range Planning

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

Area-wide Planning

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

Housing Programs

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

| |
|--|
| <p style="text-align: center;">Planning and Building Department Planning and Building Services</p> |
|--|

Department responsibilities include advising residents on issues relating to the Mobile Home Rent Stabilization Ordinance and assisting with the resolution of disputes between park residents and park owners. The Department also conducts inspections of mobile home parks for compliance with state and local building codes.

Code Enforcement

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

Building Inspection and Plan Check Services

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

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2019-20

- ☑ Provided inspections for the Silver Rose Resort & Residences
- ☑ Worked with a City Council sub-committee to implement strategies that promote workforce housing development, and with potential developers of workforce housing
- ☑ Worked with the Napa County Office of Education on the preschool relocation
- ☑ Administered a CDBG grant to fund low-income residential rehabilitation loans
- ☑ Issued 307 building permits through May 2020 with a valuation of more than \$18.3 million, including several resort projects, the Crystal Geyser expansion, multiple single-family dwellings and accessory dwelling units, and a myriad of home repairs, renovations, tenant improvements, solar projects, and generators.
- ☑ Implemented on-line filing of permit applications
- ☑ Submitted five CDBG applications for projects across Calistoga
- ☑ Received an SB2 Grant for \$160,000 to help with the development of accessory dwelling units (ADUs)
- ☑ Revised the accessory structure and ADU ordinances
- ☑ Processed entitlements for a major refresh of the Dr. Wilkinson's resort in downtown Calistoga
- ☑ Processed entitlements for an expansion of Crystal Geyser

| |
|--|
| <p style="text-align: center;">Planning and Building Department Planning and Building Services</p> |
|--|

- ☑ Worked with a landscape architect and Public Works on the preparation of a improvements plan and budget for the Silverado Trail Gateway project
- ☑ Completed an updated Infrastructure Element of the Calistoga General Plan
- ☑ Developed and implemented the Temporary Support and Recovery Program for Calistoga businesses in response to COVID-19
- ☑ Worked with Napa County to develop a new Multi-Jurisdictional Hazard Mitigation Plan to be adopted into the General Plan Public Safety Element

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2020-21

- Provide inspections for the Silver Rose Resort & Residences project
- Conduct health and safety inspections of the Chateau Calistoga Mobile Home Park
- Streamline interdepartmental use of CitizenServe
- Continue to pursue the seismic retrofit of all unreinforced masonry buildings
- Administer the low-income residential rehabilitation loan program
- Facilitate the development of housing affordable to the local workforce
- Continue to implement online filings of some permit applications
- Adopt an updated building permit fee schedule
- Update the Calistoga sign ordinance
- Develop a wireless communications ordinance
- Begin laying the groundwork for the development of a new Housing Element of the General Plan
- Continue working with Anchorpoint on the fire behavior mapping and modeling project
- Facilitate and provide energy and green building education for homeowners and local contractors

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 (Vacant)

Building Official

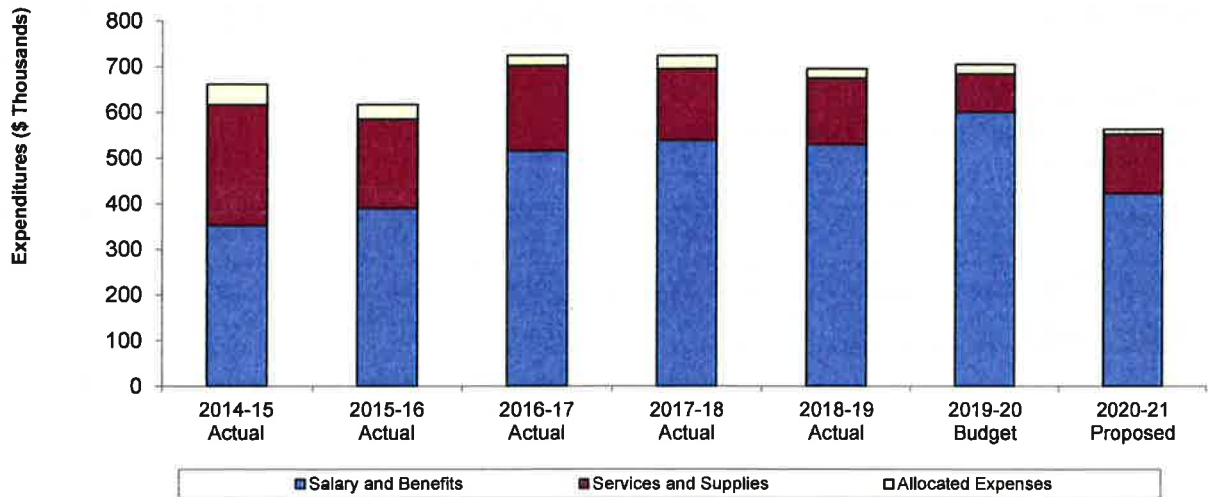
Code Enforcement Officer (Vacant)

City of Calistoga Planning and Building Department
Staffing Chart
FY 2020-2021

Planning and Building
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 351,702 | 388,619 | 514,357 | 537,980 | 528,617 | 599,731 | 422,187 |
| Services and Supplies | 264,427 | 195,679 | 187,327 | 156,762 | 146,033 | 83,867 | 129,615 |
| Allocated Expenses | 44,413 | 32,315 | 22,413 | 28,502 | 19,898 | 21,000 | 10,329 |
| TOTAL | 660,542 | 616,613 | 724,097 | 723,244 | 694,548 | 704,598 | 562,131 |

Planning and Building
Trend in Expenditures (\$ Thousands)



| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

Department: Planning & Building
 Program: Planning Commission

Account Code: 01-4109

| SERVICES & SUPPLIES | | | | | | | | |
|--------------------------------|-----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 4401 | MATERIALS & SUPPLIES: | 95 | - | - | 112 | 200 | 200 | - |
| 4402 | CONTRACT SERVICES | 1,360 | 1,470 | 840 | 2,040 | 1,400 | 1,400 | 1,680 |
| 4405 | TRAINING & MEETINGS | 80 | - | - | - | 160 | 160 | - |
| 4410 | ADVERTISING | - | - | 401 | 842 | 1,000 | 1,000 | 800 |
| 4443 | COMMISSION STIPEND | 2,950 | 2,600 | 1,700 | 3,700 | 4,050 | 4,050 | 3,150 |
| SUBTOTAL | | 4,485 | 4,070 | 2,941 | 6,694 | 6,810 | 6,810 | 5,630 |
| TOTAL PROGRAM BUDGET | | 4,485 | 4,070 | 2,941 | 6,694 | 6,810 | 6,810 | 5,630 |

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 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 186,447 | 193,718 | 193,847 | 192,165 | 212,817 | 217,817 | 124,709 |
| 4302 | OVERTIME | 169 | - | 3 | - | - | - | - |
| 4303 | FICA/MEDICARE | 14,109 | 14,244 | 14,888 | 14,445 | 16,811 | 16,811 | 9,586 |
| 4305 | INCENTIVE PAY | 1,106 | 2,095 | 2,634 | 4,506 | 6,939 | 5,239 | 600 |
| 4310 | PERS | 34,285 | 35,909 | 33,005 | 16,277 | 15,538 | 14,538 | 10,518 |
| 4311 | MEDICAL/DENTAL | 32,104 | 34,450 | 24,713 | 30,781 | 40,989 | 32,989 | 18,356 |
| 4312 | WORKERS COMP | 10,450 | 10,399 | 10,282 | 9,214 | 12,087 | 9,894 | 6,892 |
| 4313 | OTHER BENEFITS | 498 | 735 | 671 | 675 | 752 | 752 | 405 |
| SUBTOTAL | | 279,168 | 291,550 | 280,043 | 268,063 | 305,933 | 298,040 | 171,066 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 564 | 1,031 | 4,078 | 1,911 | 1,400 | 2,700 | 1,000 |
| 4402 | CONTRACT SERVICES | - | 110 | 2,573 | - | - | 3,000 | 65,000 |
| 4403 | UTILITIES | 1,964 | 2,139 | 2,295 | 2,580 | 2,575 | 2,575 | 2,575 |
| 4405 | TRAINING & MEETINGS | 88 | 137 | 1,462 | 745 | 1,500 | 1,500 | - |
| 4410 | ADVERTISING | 615 | 569 | - | - | - | - | - |
| 4415 | POSTAGE | 1,262 | 1,032 | 541 | 1,060 | 1,000 | 1,000 | 750 |
| 4430 | DUES & SUBSCRIPTIONS | 756 | 779 | 693 | 698 | 1,400 | 900 | 550 |
| 4650 | TRAINING & MEETINGS | 1,393 | 1,429 | 440 | 818 | 1,500 | 472 | - |
| 4510 | EQUIP FUND RENTAL | 10,229 | 11,568 | 10,407 | 7,401 | 9,500 | 9,500 | 3,900 |
| SUBTOTAL | | 16,871 | 18,794 | 22,489 | 15,213 | 18,875 | 21,647 | 73,775 |
| TOTAL PROGRAM BUDGET | | 296,039 | 310,344 | 302,532 | 283,276 | 324,808 | 319,687 | 244,841 |

| ESTIMATED PROGRAM REVENUES | | | | | | | | |
|-----------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 3219 | Other Licenses & Permits | 4,051 | 5,248 | 12,642 | 7,103 | 7,000 | 8,500 | 6,000 |
| 3244 | Planning Services | 40,627 | 43,449 | 45,417 | 49,967 | 50,000 | 50,000 | 40,000 |
| 3261 | Other Filing Fees | 3,218 | 4,935 | 3,957 | 3,899 | - | 1,100 | - |
| 3299 | CDBG Grant Adm Support (38) | - | - | - | - | - | - | - |
| 3299 | CDBG Reuse Loan Support (44) | - | - | - | - | 24,595 | 24,595 | 1,500 |
| 3299 | Mobile Home Park - Adm Support (27) | 2,520 | 1,500 | 1,500 | 1,030 | 850 | 850 | 1,060 |
| TOTAL PROGRAM REVENUES | | 50,416 | 55,132 | 63,516 | 61,999 | 82,445 | 85,045 | 48,560 |

| | | | | | | | | |
|--|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Net Program Subsidy By General Fund | | 245,623 | 255,212 | 239,016 | 221,277 | 242,363 | 234,642 | 196,281 |
|--|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|---------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 72,432 | 149,587 | 177,663 | 188,181 | 224,489 | 222,489 | 182,727 |
| 4302 | OVERTIME | 56 | - | 3 | - | - | - | - |
| 4303 | FICA/MEDICARE | 5,478 | 11,048 | 13,424 | 14,183 | 17,363 | 16,863 | 14,024 |
| 4305 | INCENTIVE PAY | 169 | 498 | 856 | 1,989 | 2,475 | 2,175 | 600 |
| 4310 | PERS | 14,574 | 24,455 | 26,097 | 17,198 | 17,553 | 17,553 | 17,138 |
| 4311 | MEDICAL/DENTAL | 12,554 | 27,375 | 29,087 | 28,741 | 37,628 | 31,628 | 25,920 |
| 4312 | WORKERS COMP | 4,073 | 9,288 | 10,183 | 9,628 | 12,483 | 10,220 | 10,083 |
| 4313 | OTHER BENEFITS | 115 | 556 | 624 | 634 | 763 | 763 | 629 |
| SUBTOTAL | | 109,451 | 222,807 | 257,937 | 260,554 | 312,754 | 301,691 | 251,121 |

| SERVICES & SUPPLIES | | | | | | | | |
|--------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4401 | MATERIALS & SUPPLIES | 4,990 | 4,385 | 5,245 | 1,675 | 5,000 | 7,200 | 750 |
| 4402 | CONTRACT SERVICES | 179,125 | 170,048 | 132,980 | 126,646 | 39,000 | 51,000 | 50,000 |
| 4404 | REPAIRS & MAINTENANCE | - | - | - | - | - | - | 750 |
| 4405 | TRAINING & MEETINGS | 119 | 464 | 1,865 | 1,696 | 7,000 | 5,000 | 1,000 |
| 4408 | UNIFORM ALLOWANCE | - | 117 | 448 | - | 150 | 150 | 250 |
| 4417 | FUEL & OIL | 318 | 801 | 1,141 | 785 | 600 | 700 | 600 |
| 4430 | DUES & SUBSCRIPTIONS | - | 60 | 60 | 725 | 760 | 860 | 760 |
| 4510 | EQUIP RENTAL FUND | 22,086 | 10,845 | 18,095 | 12,497 | 11,500 | 11,500 | 6,429 |
| SUBTOTAL | | 206,638 | 186,720 | 159,834 | 144,024 | 64,010 | 76,410 | 60,539 |
| TOTAL PROGRAM BUDGET | | 316,089 | 409,527 | 417,771 | 404,578 | 376,764 | 378,101 | 311,660 |

| ESTIMATED PROGRAM REVENUES | | | | | | | | |
|-----------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 3212 | Building Permit Fees | 121,605 | 282,800 | 291,063 | 135,636 | 109,290 | 144,290 | 130,000 |
| 3263 | Plan Check Fees | 107,680 | 284,708 | 120,731 | 87,425 | 82,000 | 107,000 | 97,500 |
| 3299 | Mobile Home Park Inspections (27) | 5,020 | 5,600 | 6,000 | 6,000 | 6,240 | 6,240 | 7,260 |
| TOTAL PROGRAM REVENUES | | 241,857 | 573,108 | 417,794 | 229,061 | 197,530 | 257,530 | 234,760 |

| | | | | | | | | |
|--|--|---------------|------------------|-------------|----------------|----------------|----------------|---------------|
| Net Program Subsidy By General Fund | | 74,232 | (163,581) | (23) | 175,517 | 179,234 | 120,571 | 76,900 |
|--|--|---------------|------------------|-------------|----------------|----------------|----------------|---------------|

| |
|---|
| <p style="text-align: center;">Public Works Administration and Streets</p> |
|---|

The Mission of the Public Works Department is to provide the necessary infrastructure to maintain the quality of life expected by residents and visitors and improve the economic viability of the community. The Department is responsible for maintenance of the streets, water treatment and distribution, wastewater collection and treatment, recycled water, storm drains, parks, City-owned streetlights and buildings, and Pioneer Cemetery. The Department serves a coordination role for solid waste collection services and public transit services. The Department provides Engineering services for capital improvement projects, entitlement approval, flood control and water supply.

Public Works Administration

Public Works Administration consists of the Director of Public Works/City Engineer, one Administrative Services Technician, a Senior Civil Engineer, a Maintenance Superintendent, and a Utility Systems Superintendent. The division is responsible for overall administration of all aspects of the Department including maintenance of all City owned property, streets, buildings, parks, utility operations (water, wastewater, storm water, recycled water), capital projects, and department budget administration. Public Works Administration also provides coordination for transit bus services, solid waste collection services as well as providing for City Engineering services.

Primary activities include fulfillment of Council goals, responding to service requests and citizen inquiries, development and management of capital improvement projects, pursuing grants, reviewing plans for private development, administering the backflow prevention program, water conservation and public education, and issuing permits for encroachments, grading, transportation and tree work. The goal of Public Works Administration is to provide technical and administrative support needed by the Divisions within Public Works and other City Departments.

Streets

The Street Division maintains 31 lane miles of streets, 3 bridges, signs, and striping in the public street right-of-way. The Street Division, with assistance from the Utility Division, maintains, manages, and oversees the operation and permit compliance for the storm drain system.

The 2018 Pavement Condition Index (PCI) survey rated the City streets at 64 (out of 100) putting City streets in "Fair" category. This is an increase of 11 point from 2015 PCI Survey. The qualifier is the "Some at Risk" category which recognizes the long lead time needed to fund and plan maintenance activities. Unfortunately, pavements in this category typically end up in the "Poor" category by the time actual maintenance activities occur.

| |
|--|
| <p style="text-align: center;">Public Works Streets (cont.), Parks, and Building Maintenance</p> |
|--|

Services include street sweeping, street sign maintenance and replacement, striping, maintenance of City owned streetlights, pothole repair, downtown sidewalk cleaning, drainage ditch clearing, catch basin cleaning, and weed abatement. Code enforcement of street encroachments, storm drainage discharge, and sidewalk repairs is also included in this program. Asphalt overlays, seal coats and other capital pavement treatments are identified as Capital Improvement Projects elsewhere in the budget. The goal of this Program is to maintain the City's streets, sidewalks and bridges in a manner that protects public safety within budgetary allocations.

Parks

The Parks Division maintains the eight City parks, bike paths and path bridges, and associated restrooms and trash receptacles. This Division implements City beautification projects, installs memorial benches, and maintains landscaping at all City-owned buildings. Pool facility maintenance performed by Public Works include repairs to plumbing systems, electrical systems, the pool deck, abatement of vandalism, furnishings, pest management, storm damage, interior and exterior finishes, parking lot, storm drainage infrastructure, landscaping, and minor facility corrections as needed for pool programs. The goal of this Program is to continue to maintain and improve the City parks, bike lanes and City-owned landscape to provide safe and pleasant places to play and work in the City.

Since April 2012 pool maintenance has been a contracted service which is provided by Diamond Quality Pool's. Contracted services include general operation maintenance activities for all water related components of the pool including the pumps, chemicals, filters, boilers, and dosing equipment. The Kiddie Pool was replastered last year. The goal of this program is to provide a safe, reliable, and clean pool facility for the public.

Building Maintenance

Building Maintenance provides maintenance for 10 city owned buildings plus three public bathroom structures, approximately 50,000 square feet. This includes City Hall, Sharpsteen Museum, Community Center, Police and Fire Stations, Public Works, Water and Wastewater buildings, Logvy Community Pool building, and the Monhoff Recreation Center. Janitorial services for the Police Department, City Hall, the Community Pool, public restrooms, and the Community Center are contracted out. The goal of this program is providing a safe and pleasant environment for employees and the public utilizing our facilities. The maintenance shop maintains the City's equipment and provides minor repair for the City's vehicles and equipment. Fleet maintenance is provided through contracted services.

Public Works
Building Maintenance (cont.), Major Tasks Completed

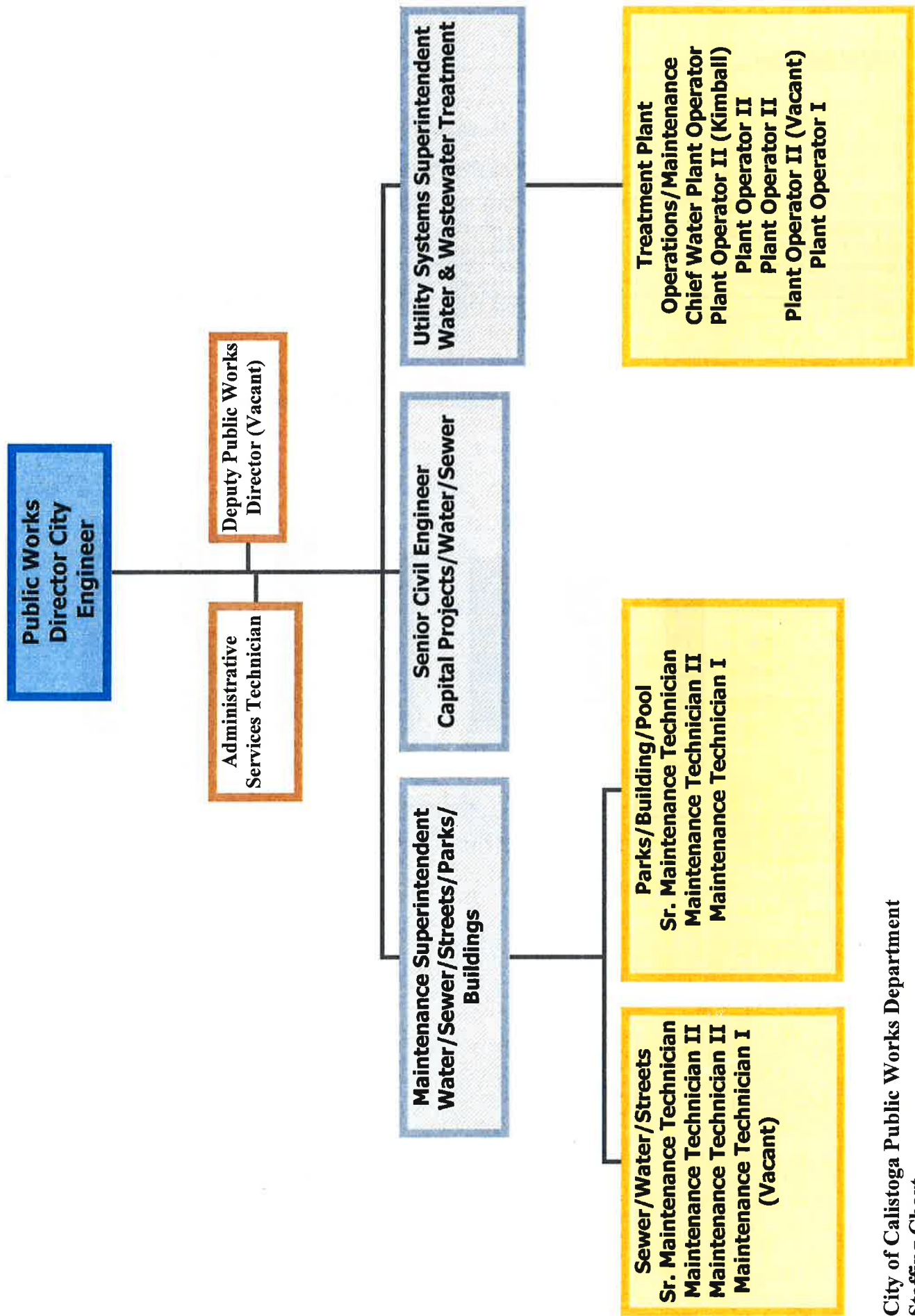
The goal of the Maintenance Division is to keep vehicles, equipment City buildings in a safe and efficient working order.

Major Department Tasks Completed Fiscal Year 2019-20

- Complete construction of Palisades Lift Station Improvements*
- Complete construction of the Recycle water pump station
- Failed Culvert replaced with railcar bridge on Feige access road
- Began HMGP - Phase I of the Dunaweal Pump Station Relocation Project
- Began HMGP - Phase I of the Water Reliability Project
- Completed IRWM grant application and received approval for over \$2M
- Complete CalOES approval of EAP/Inundation Map for Kimball Reservoir*
- Complete hardware/software upgrade for remote read meter system
- Install additional remote read water meters
- Complete Riverside Pond Project – 50% Designs, CEQA and Permit apps*
- Pave corporation yard
- Complete Feasibility Study on Oak/Gold Street Pedestrian Bridge*
- Complete Road and Utility Design for Washington from Berry to N Oak
- Complete Design & obtain PG&E designs for Hawk Signal Silverado Trail
- Complete design, encroachment permit, PG&E for the Foothill and Petrified Forest Rd Traffic Signal Project*
- Complete bid docs & permitting for the AT&T Riverside Pathway, complete *
- Complete permit applications for Pioneer Park Pedestrian Bridge *
- Hired a new Director and Administrative Service Technician
- Hired two Maintenance Tech I's and Operator I/II
- Continue sidewalk improvement program*
- Complete THM study for WTP facilities
- Complete street rehabilitation design for Harley and bid project
- Install Geothermal meters at Wilkinson's resort and Motor Lodge
- Coordination with PG&E PIH/dog park construction
- Complete Emergency Siren Installation
- Complete Remote access to all City lift stations
- Complete concrete patio construction at the Community Center
- Concrete work to support mausoleums at the Pioneer Cemetery
- WWTP tank removal and air leak repairs
- Replace Rancho De Pump Station control panel

Major Departmental Goals for Fiscal Year 2020-21

- Bid and construct the Pioneer Park Bridge*
 - Bid and construct the Petrified Forest Road Traffic Signal
 - Reconstruct Harley
 - Construct new roof at the Community Center
 - Construct High Street Generator
 - Replace Cedar Street Pedestrian bridge decking
 - Replace Sewer main (second street)
 - Complete installation of geothermal water meters at Roman Spa
 - HMGP await approval for Generator project & Kimball Intake Drain Valve
 - Finalize design and bid package for Lake Street (Grant/Trail)
 - Finish design for Grant Street (Garnett Court to City Limits)
 - Finalize design and bid package for Cedar from Spring to Lincoln
 - Complete designs Brannon Flashing beacon and improvements *
 - Complete Sewer Model for dry weather flows
 - Complete PIH/Dog Park construction coordination with PG&E
 - Complete tree and fence work at Pioneer Park
 - Complete tree work at the Pool
 - Complete tree work at the Pioneer Cemetery
 - Begin design of Gateway project (Oat hill mine parking)
 - WWTP repairs (replace liner damage, submersible pump, and repair tank)
 - Kimball spillway cleanup
 - Begin Conn Creek waterline phase 1 design/permitting
 - Begin Dunaweal Pump station phase 1 design/permitting
- * **A City Council Objective or Priority Project.**

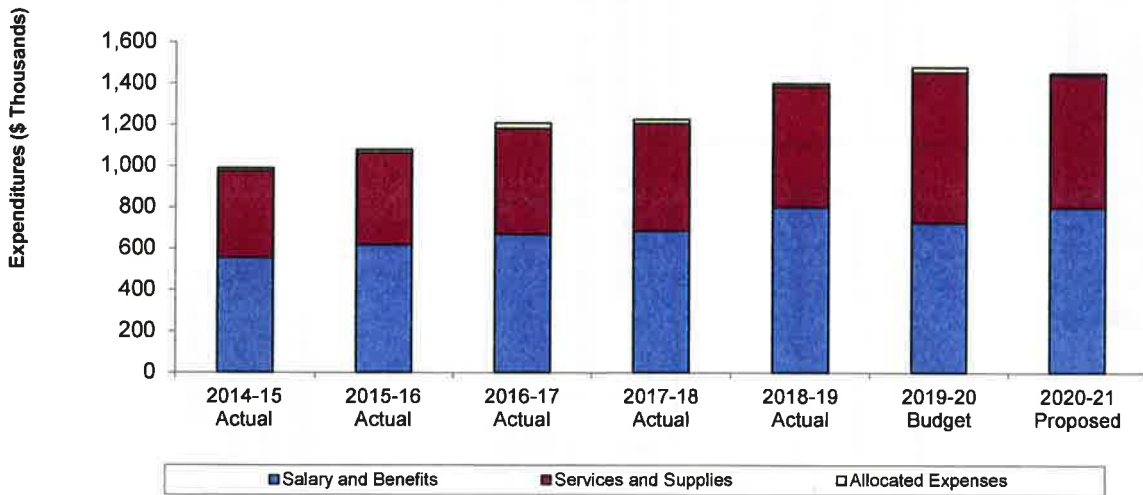


City of Calistoga Public Works Department
 Staffing Chart
 FY 2020-2021

Public Works
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 554,856 | 615,562 | 667,439 | 685,357 | 799,462 | 722,259 | 799,098 |
| Services and Supplies | 419,031 | 447,159 | 513,589 | 519,304 | 585,697 | 731,846 | 640,161 |
| Allocated Expenses | 14,533 | 15,855 | 26,051 | 22,011 | 13,335 | 24,662 | 11,078 |
| TOTAL | 988,420 | 1,078,576 | 1,207,079 | 1,226,672 | 1,398,494 | 1,478,767 | 1,450,337 |

Public Works
Trend in Expenditures (\$ Thousands)



| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 61,476 | 70,751 | 74,150 | 102,070 | 101,318 | 68,818 | 67,458 |
| 4302 | OVERTIME | 19 | - | 37 | 33 | - | 2,500 | - |
| 4303 | FICA/MEDICARE | 4,607 | 4,964 | 5,271 | 7,485 | 7,843 | 5,843 | 5,289 |
| 4309 | INCENTIVE PAY | 408 | 549 | 420 | 2,570 | 1,200 | 2,200 | 1,674 |
| 4310 | PERS | 13,281 | 14,888 | 14,454 | 18,525 | 16,393 | 13,393 | 15,323 |
| 4311 | MEDICAL/DENTAL | 9,261 | 10,517 | 10,593 | 13,981 | 16,403 | 8,603 | 8,647 |
| 4312 | WORKERS COMP | 3,619 | 4,384 | 5,037 | 4,749 | 5,638 | 4,625 | 3,802 |
| 4313 | OTHER BENEFITS | 209 | 255 | 255 | 315 | 347 | 347 | 228 |
| SUBTOTAL | | 92,880 | 106,308 | 110,217 | 149,728 | 149,142 | 106,329 | 102,421 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 6,829 | 9,176 | 3,807 | 4,748 | 4,050 | 8,550 | 4,050 |
| 4402 | CONTRACT SERVICES | 31,968 | 43,883 | 33,347 | 32,905 | 36,325 | 36,325 | 38,466 |
| 4403 | UTILITIES | 7,270 | 6,482 | 7,073 | 7,988 | 8,330 | 8,330 | 8,600 |
| 4404 | REPAIRS & MAINTENANCE | 220 | - | 49 | - | - | - | - |
| 4405 | TRAINING & MEETINGS | 776 | 196 | 218 | 1,335 | 1,900 | 1,400 | 1,100 |
| 4410 | ADVERTISING | 69 | - | - | 98 | 300 | 300 | 400 |
| 4415 | POSTAGE | 1,342 | 967 | 899 | 1,247 | 400 | 900 | 400 |
| 4417 | FUEL & OIL | 196 | 144 | 585 | 1,324 | 1,035 | 1,435 | 1,035 |
| 4424 | HEALTH & SAFETY | 160 | 178 | 163 | 383 | 400 | 500 | 400 |
| 4430 | DUES & SUBSCRIPTIONS | 727 | 1,690 | 365 | 749 | 810 | 910 | 216 |
| 4431 | FEES | 431 | 771 | 445 | 517 | 650 | 650 | 650 |
| 4650 | TRAINING & MEETINGS | - | - | 149 | 195 | 2,000 | 2,000 | 250 |
| 4510 | EQUIP FUND RENTAL | 5,365 | 7,273 | 8,304 | 5,648 | 6,300 | 6,300 | 3,341 |
| 4821 | MISC OFFICE EQUIPMENT | - | - | - | 2,845 | - | - | - |
| SUBTOTAL | | 55,353 | 70,760 | 55,404 | 59,982 | 62,500 | 67,600 | 58,908 |
| TOTAL PROGRAM BUDGET | | 148,233 | 177,068 | 165,621 | 209,710 | 211,642 | 173,929 | 161,329 |
| ESTIMATED PROGRAM REVENUES | | | | | | | | |
| 3219 | Encroachment Permits | 25,730 | 11,673 | 6,054 | 5,539 | 10,100 | 10,100 | 10,100 |
| 3245 | Public Works Services | 53,118 | 28,353 | 24,899 | 53,315 | 30,000 | 30,000 | 30,000 |
| TOTAL PROGRAM REVENUES | | 78,848 | 40,026 | 30,953 | 58,854 | 40,100 | 40,100 | 40,100 |
| Net Program Subsidy By General Fund | | 69,385 | 137,042 | 134,668 | 150,856 | 171,542 | 133,829 | 121,229 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 98,941 | 102,028 | 100,573 | 139,863 | 168,019 | 145,019 | 132,728 |
| 4302 | OVERTIME | 4,849 | 4,947 | 7,742 | 9,835 | 9,220 | 11,220 | 8,436 |
| 4303 | FICA/MEDICARE | 8,284 | 8,442 | 8,435 | 11,609 | 14,365 | 12,865 | 11,533 |
| 4309 | SPECIAL PAY | 6,117 | 6,770 | 7,012 | 10,491 | 10,536 | 8,536 | 9,590 |
| 4310 | PERS | 26,204 | 32,286 | 26,536 | 27,627 | 37,112 | 33,212 | 36,962 |
| 4311 | MEDICAL/DENTAL | 20,202 | 17,461 | 16,395 | 25,095 | 32,928 | 31,928 | 31,481 |
| 4312 | WORKERS COMP | 7,850 | 8,789 | 8,747 | 8,191 | 10,328 | 8,461 | 8,291 |
| 4313 | OTHER BENEFITS | 391 | 407 | 390 | 536 | 619 | 619 | 507 |
| SUBTOTAL | | 172,838 | 181,130 | 175,830 | 233,247 | 283,127 | 251,860 | 239,528 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 16,311 | 19,452 | 18,115 | 14,642 | 20,600 | 20,600 | 20,600 |
| 4402 | CONTRACT SERVICES Tree Maintenance Prog Refuse Services | 43,280 | 54,443 | 49,536 | 68,251 | 74,000 | 74,000 | 65,379 |
| 4404 | REPAIRS & MAINTENANCE | 630 | 3,995 | 687 | 5,864 | 22,000 | 25,100 | 6,000 |
| 4405 | TRAINING & MEETINGS | 296 | 102 | 2,093 | 86 | 1,000 | 1,000 | 1,000 |
| 4406 | UNIFORM ALLOWANCE | 1,774 | 930 | 1,049 | 1,337 | 1,900 | 1,900 | 2,200 |
| 4415 | POSTAGE | - | - | - | 148 | - | - | - |
| 4417 | FUEL & OIL | 6,794 | 6,880 | 6,403 | 10,099 | 10,650 | 9,650 | 10,970 |
| 4424 | HEALTH & SAFETY | 210 | 338 | 282 | 354 | 1,000 | 1,000 | 1,000 |
| 4432 | LEASE PAYMENTS | - | - | - | 588 | - | 35,000 | 24,672 |
| 4650 | TRAINING & MEETINGS | - | - | - | 94 | 600 | 600 | 600 |
| 4510 | EQUIP FUND RENTAL | 10,490 | 13,610 | 13,707 | 7,687 | 12,500 | 12,500 | 7,737 |
| SUBTOTAL | | 79,848 | 99,750 | 91,872 | 109,150 | 144,250 | 181,350 | 140,158 |
| TOTAL PROGRAM BUDGET | | 252,686 | 286,048 | 267,702 | 342,397 | 427,377 | 433,210 | 379,686 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| | | | | | | | | |
|--------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| PERSONNEL SERVICES | | | | | | | | |
| 4301 | FULL-TIME SALARIES | 91,183 | 100,687 | 105,891 | 100,364 | 106,136 | 87,136 | 100,460 |
| 4302 | OVERTIME | 1,706 | 2,605 | 2,547 | 3,148 | 2,830 | 2,830 | 2,701 |
| 4303 | FICA/MEDICARE | 7,255 | 7,923 | 8,229 | 8,041 | 8,700 | 7,200 | 8,275 |
| 4309 | SPECIAL PAY | 2,786 | 3,491 | 2,172 | 5,265 | 4,757 | 2,857 | 5,006 |
| 4310 | PERS | 24,910 | 23,919 | 22,995 | 29,982 | 29,305 | 27,305 | 22,215 |
| 4311 | MEDICAL/DENTAL | 8,768 | 9,741 | 14,205 | 19,159 | 20,995 | 17,995 | 33,024 |
| 4312 | WORKERS COMP | 5,063 | 4,950 | 5,971 | 5,557 | 6,255 | 5,137 | 5,949 |
| 4313 | OTHER BENEFITS | 330 | 396 | 417 | 395 | 415 | 415 | 451 |
| SUBTOTAL | | 142,001 | 153,712 | 162,427 | 171,911 | 179,393 | 150,875 | 178,081 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 10,406 | 8,441 | 12,633 | 13,540 | 10,400 | 13,371 | 13,371 |
| 4402 | CONTRACT SERVICES | 27,663 | 18,219 | 41,914 | 23,450 | 35,000 | 35,000 | 33,806 |
| 4403 | UTILITIES | 4,491 | 4,800 | 5,162 | 5,191 | 5,125 | 5,125 | 5,125 |
| 4404 | REPAIRS & MAINTENANCE | 7,055 | 8,341 | 5,056 | 6,174 | 6,000 | 6,000 | 6,000 |
| 4405 | TRAINING & MEETINGS | 150 | - | - | - | 300 | - | 300 |
| 4408 | UNIFORM COSTS | 894 | 1,033 | 786 | 1,987 | 2,050 | 3,345 | 2,500 |
| 4410 | ADVERTISING | - | - | - | 1,020 | - | 530 | - |
| 4417 | FUEL & OIL | 1,152 | 1,178 | 1,093 | 1,139 | 1,700 | 1,200 | 1,751 |
| 4424 | HEALTH & SAFETY | 210 | 202 | 240 | 85 | 550 | 550 | 550 |
| 4503 | WATER | 20,609 | 21,769 | 25,204 | 31,263 | 34,825 | 49,825 | 35,870 |
| SUBTOTAL | | 72,630 | 63,983 | 92,088 | 83,849 | 95,950 | 114,946 | 99,273 |
| Other | | | | | | | | |
| 4821 | MISC FIELD EQUIPMENT | | | - | - | - | 5,862 | - |
| SUBTOTAL | | | | - | - | - | 5,862 | - |
| TOTAL PROGRAM BUDGET | | 214,631 | 217,695 | 254,515 | 255,760 | 275,343 | 271,683 | 277,354 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4301 | FULL-TIME SALARIES | 24,101 | 30,375 | 31,948 | 30,160 | 21,747 | 11,747 | 18,578 |
| 4302 | OVERTIME | 46 | 141 | 55 | 148 | 142 | 142 | 135 |
| 4303 | FICA/MEDICARE | 1,858 | 2,167 | 2,288 | 2,186 | 1,729 | 979 | 1,476 |
| 4309 | SPECIAL PAY | 578 | 645 | 350 | 1,041 | 716 | 716 | 579 |
| 4310 | PERS | 4,431 | 3,966 | 4,864 | 6,149 | 3,036 | 2,436 | 7,686 |
| 4311 | MEDICAL/DENTAL | 2,730 | 3,604 | 4,258 | 4,119 | 2,550 | 2,550 | 3,954 |
| 4312 | WORKERS COMP | 973 | 1,017 | 1,739 | 1,644 | 1,243 | 1,033 | 1,061 |
| 4313 | OTHER BENEFITS | 78 | 104 | 106 | 95 | 68 | 68 | 59 |
| SUBTOTAL | | 34,795 | 42,019 | 45,608 | 45,542 | 31,231 | 19,671 | 33,528 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 1,473 | 1,440 | 625 | 768 | 2,900 | 2,900 | 2,900 |
| 4404 | REPAIRS & MAINTENANCE | | | - | - | - | 2,300 | - |
| SUBTOTAL | | 1,473 | 1,440 | 625 | 768 | 2,900 | 5,200 | 2,900 |
| TOTAL PROGRAM BUDGET | | 36,268 | 43,459 | 46,233 | 46,310 | 34,131 | 24,871 | 36,428 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 8,829 | 9,442 | 9,926 | 10,041 | 10,422 | 6,722 | 7,391 |
| 4302 | OVERTIME | 297 | 346 | 539 | 521 | 376 | 376 | 267 |
| 4303 | FICA/MEDICARE | 689 | 778 | 809 | 837 | 857 | 857 | 621 |
| 4309 | INCENTIVE PAY | 28 | 192 | 251 | 518 | 401 | 51 | 464 |
| 4310 | PERS | 2,691 | 2,540 | 2,362 | 3,340 | 4,005 | 3,019 | 659 |
| 4311 | MEDICAL/DENTAL | 1,349 | 1,372 | 1,403 | 1,384 | 1,371 | 666 | 3,686 |
| 4312 | WORKERS COMP | 513 | 514 | 561 | 538 | 616 | 506 | 447 |
| 4313 | OTHER BENEFITS | 35 | 46 | 43 | 42 | 44 | 44 | 43 |
| SUBTOTAL | | 14,431 | 15,230 | 15,894 | 17,221 | 18,092 | 12,241 | 13,578 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 12,775 | 20,265 | 22,026 | 23,429 | 29,700 | 27,200 | 29,700 |
| 4402 | CONTRACT SERVICES | 38,997 | 39,058 | 38,744 | 40,281 | 55,000 | 55,000 | 56,650 |
| 4403 | UTILITIES | 41,956 | 51,415 | 37,767 | 53,424 | 51,200 | 51,200 | 51,200 |
| 4404 | REPAIR & MAINTENANCE | 13,859 | 10,964 | 2,138 | 3,799 | 13,000 | 13,000 | 13,000 |
| 4431 | FEES | 844 | 844 | 858 | 743 | 1,500 | 1,500 | 1,500 |
| 4503 | WATER/WASTEWATER | 10,326 | 7,611 | 11,024 | 21,736 | 15,000 | 15,000 | 15,450 |
| SUBTOTAL | | 118,757 | 130,157 | 112,557 | 143,412 | 165,400 | 162,900 | 167,500 |
| TOTAL PROGRAM BUDGET | | 133,188 | 145,387 | 128,451 | 160,633 | 183,492 | 175,141 | 181,078 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|-----------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 104,766 | 113,964 | 118,864 | 102,788 | 102,569 | 106,569 | 133,192 |
| 4302 | OVERTIME | 1,741 | 2,584 | 1,263 | 2,082 | 3,056 | 4,056 | 4,267 |
| 4303 | FICA/MEDICARE | 8,313 | 8,921 | 9,096 | 8,161 | 8,461 | 8,461 | 11,032 |
| 4309 | SPECIAL PAY | 2,717 | 3,004 | 1,537 | 5,834 | 4,971 | 3,971 | 6,749 |
| 4310 | PERS | 28,459 | 27,214 | 25,851 | 31,984 | 20,841 | 19,841 | 24,955 |
| 4311 | MEDICAL/DENTAL | 6,361 | 7,308 | 11,721 | 24,419 | 30,970 | 32,970 | 43,244 |
| 4312 | WORKERS COMP | 5,880 | 5,598 | 6,583 | 6,130 | 6,083 | 5,012 | 7,931 |
| 4313 | OTHER BENEFITS | 380 | 447 | 466 | 415 | 403 | 403 | 592 |
| SUBTOTAL | | 158,617 | 169,040 | 175,381 | 181,813 | 177,354 | 181,283 | 231,962 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 17,828 | 26,642 | 23,145 | 22,563 | 26,700 | 26,700 | 23,000 |
| 4402 | CONTRACT SERVICES | 82,830 | 106,998 | 120,745 | 132,655 | 138,000 | 138,000 | 101,245 |
| 4403 | UTILITIES | 3,352 | 3,902 | 3,790 | 4,365 | 4,900 | 4,900 | 4,900 |
| 4404 | REPAIRS & MAINTENANCE | 8,473 | 8,536 | 15,429 | 5,502 | 9,250 | 9,250 | 6,293 |
| 4405 | TRAINING & MEETINGS | 67 | - | - | - | 200 | 200 | 200 |
| 4406 | UNIFORM ALLOWANCE | 852 | 875 | 731 | 2,337 | 2,500 | 2,500 | 2,575 |
| 4413 | TAX AND LICENSE | - | - | - | - | 50 | 50 | 50 |
| 4417 | FUEL & OIL | 5,553 | 4,879 | 6,022 | 8,085 | 10,000 | 6,000 | 10,300 |
| 4424 | HEALTH & SAFETY | 210 | 202 | 213 | 69 | 1,500 | 1,500 | 1,500 |
| 4431 | FEES | - | 660 | 789 | 734 | - | - | 2,000 |
| 4503 | WATER/WASTEWATER | 15,788 | 15,688 | 17,905 | 25,561 | 29,550 | 29,550 | 30,437 |
| 4821 | MISC FIELD EQ | - | - | - | - | - | - | - |
| SUBTOTAL | | 134,953 | 168,382 | 188,769 | 201,871 | 222,650 | 218,650 | 182,500 |
| TOTAL PROGRAM BUDGET | | 293,570 | 337,422 | 364,150 | 383,684 | 400,004 | 399,933 | 414,462 |

| |
|--|
| Recreation Services Department Programs |
|--|

The Recreation Services Department is responsible for management and operation of the City's 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 Aquatics programs.

Fitness and Recreation Programs

Plans, maintains, and provides recreation programming for City residents of all ages. This includes youth sports leagues and workshops, summer camps, educational and leisure courses, and community service projects for teens.

Adult and Senior Community Classes

Designs, implements, and supervises adult and senior classes geared to enhancing the lives of Calistoga residents. This includes Tai Chi and Pwr! Moves, nutrition classes, lengthen & strengthen, lunch & learn.

Special Event Permitting

Processes and coordinates special event applications for special event permits for the City. This includes filming, parades, street closures, facility rentals, park rentals, farmers market and other special events within city limits.

Transit Services

Liaison with NVRTA and Calistoga to receive/provide feedback, support and communication regarding the local Calistoga transit plan which includes the Handy Van services.

Special Events – City Sponsored

Plans, schedules, and carries out city-wide events in addition to providing support to other special events within city limits. City sponsored events include: City wide yard sale, safety day, earth day, coastal clean-up day, and the holiday dinner.

| |
|--|
| Recreation Services Department Programs |
|--|

Weekend Janitorial Services of City Facilities

The City hires, trains and manages a staff team of approximately 2 part-time staff to maintain city restrooms and garbage cans on the weekends and special city functions.

Aquatics Programs

Plans, programs, maintains, and provides aquatic programs at the Calistoga Community Pool. Programming includes lifeguard and swim instructor training, swim lessons, swim instruction to elementary school, recreation swimming, pop-up pool time, lap swimming and water aerobics. The aquatics program includes a staff team of 40-50 seasonal employees. Beginning in the 2019 season aquatics programs are free to Calistoga residents.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2019-20

- Continued to increase programming while maintaining low operational costs in all areas to enhance the community for Calistoga residents *
- Partnered with Calistoga Fit to offer a full schedule of youth and adult fitness programs, including virtual opportunities in response to COVID 19.
- Typically, we would have processed numerous permits for special events taking place in the City of Calistoga, however with the onset of COVID 19 many of these events were cancelled.
- Fostered positive relationship with Boys and Girls Club for joint use of their new facility and partnered to provide youth basketball, youth basketball camp, and had planned to provide youth volleyball camp, but was cancelled due to COVID 19.
- Sponsored and coordinated Holiday Luncheon
- Continued to promote the Calistoga Community Pool usage and accessibility for all within available resources.
- Added additional summer programming including special events at the pool, youth sports mini camps *
- Trained and certified 7 new lifeguards
- Partnered with Rianda House, Up Valley Family Center to provide additional senior programming in Calistoga. Much of this was done virtually due to COVID 19, however participated in 3 separate meal distribution for seniors during COVID 19.
- Partnered with Calistoga police and fire departments to plan community safety day which included bike safety, fire safety, water awareness & safety; unfortunately, this event was cancelled due to COVID 19.
- Launched 'At Home Recreation' site to provide resources to the community during COVID 19.

| |
|--|
| Recreation Services Department Programs |
|--|

- Successfully developed and implemented a COVID 10 Operating Procedure for the Calistoga Community Pool to open June 1. We have been able to provide lap swim, aqua aerobics, and swim lessons despite the challenges surrounding COVID 19.

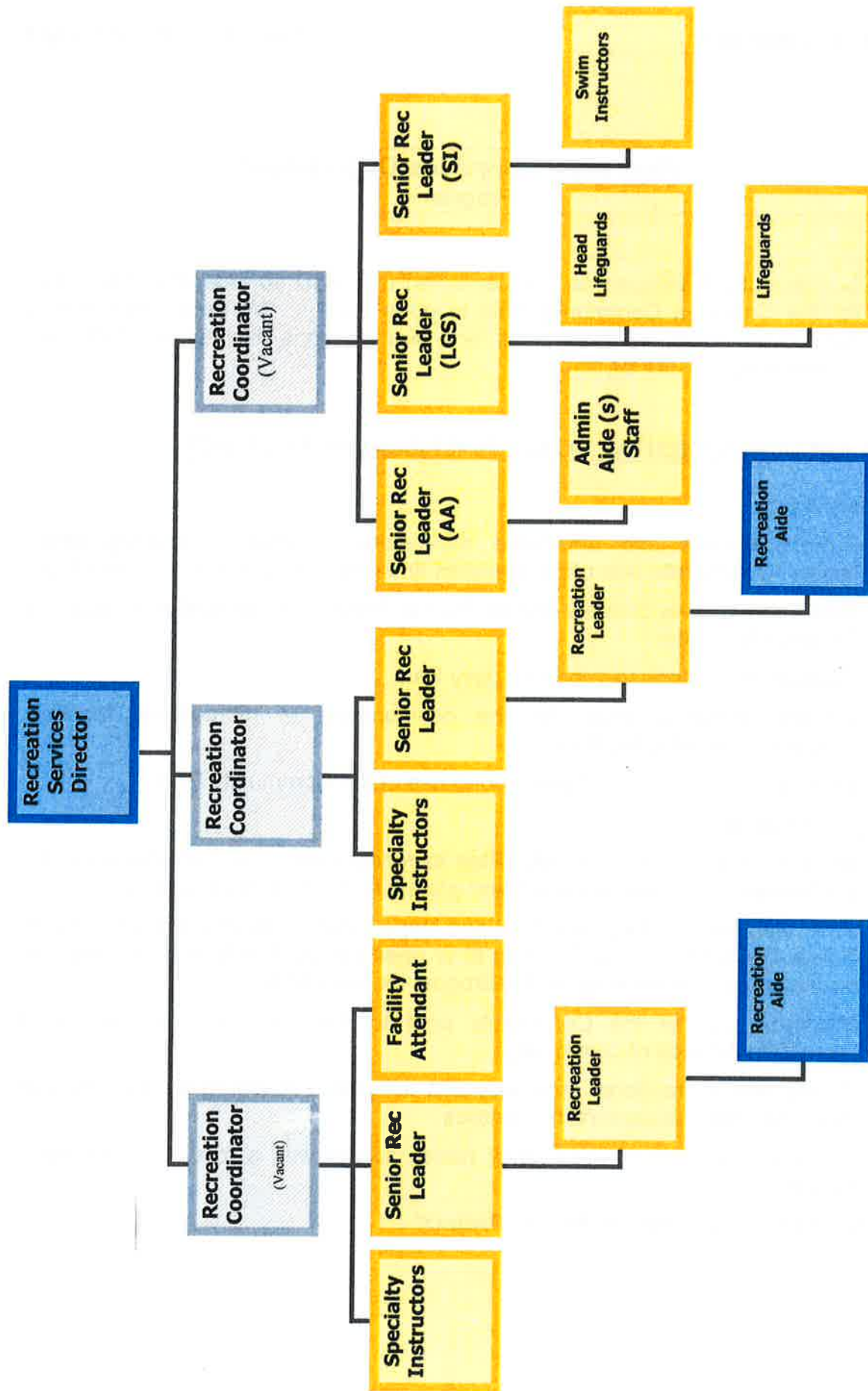
MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2020-21Objectives

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.

City Council Objective or Priority Project*

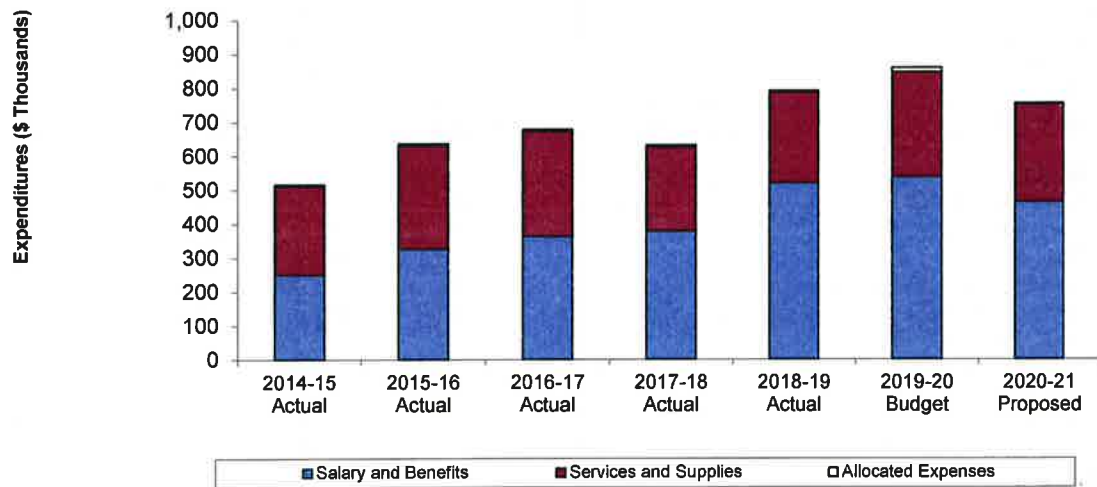


City of Calistoga Recreation Services Department
 Staffing Chart
 FY 2020-2021

Recreation
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 249,922 | 325,691 | 361,618 | 376,889 | 518,669 | 537,187 | 463,260 |
| Services and Supplies | 261,767 | 304,799 | 309,196 | 248,312 | 267,104 | 307,659 | 287,104 |
| Allocated Expenses | 4,068 | 4,786 | 5,784 | 5,543 | 4,649 | 13,164 | 2,933 |
| TOTAL | 515,757 | 635,276 | 676,598 | 630,744 | 790,422 | 858,010 | 753,297 |

Recreation
Trend in Expenditures (\$ Thousands)



**Pool Maintenance expenditures are under public works department 4126

** Community Support and Enrichment Grants are under Administrative Support Services as of July 1, 2017

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 28,790 | 24,948 | 43,493 | 68,817 | 77,461 | 73,961 | 59,577 |
| 4302 | OVERTIME | - | 348 | 1,270 | 2,119 | 1,060 | 1,060 | 1,060 |
| 4303 | FICA/MEDICARE | 2,951 | 2,847 | 3,990 | 5,898 | 6,737 | 5,937 | 5,255 |
| 4305 | INCENTIVE PAY | 525 | - | - | 1,890 | 2,550 | 4,870 | - |
| 4308 | PART TIME SALARIES | 8,356 | 11,814 | 5,163 | 4,002 | 7,000 | 4,000 | 8,050 |
| 4309 | SPECIAL PAY | - | 263 | 1,305 | 1,061 | - | - | - |
| 4310 | PERS | 2,111 | 3,311 | 4,611 | 4,954 | 6,002 | 5,502 | 5,677 |
| 4311 | MEDICAL/DENTAL | 1,309 | 2,619 | 3,779 | 4,212 | 5,996 | 10,796 | 7,587 |
| 4312 | WORKERS COMP | 2,957 | 3,044 | 2,816 | 4,184 | 4,844 | 3,976 | 3,778 |
| 4313 | OTHER BENEFITS | 124 | 120 | 184 | 307 | 615 | 615 | 252 |
| SUBTOTAL | | 47,123 | 49,314 | 66,611 | 97,444 | 112,265 | 110,717 | 91,236 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 3,452 | 3,836 | 7,933 | 7,880 | 10,500 | 5,500 | 8,000 |
| 4402 | CONTRACT SERVICES | 48,357 | 33,582 | 32,671 | 9,857 | 22,000 | 17,000 | 6,600 |
| 4403 | UTILITIES | 8,683 | 6,437 | 17,144 | 18,455 | 9,000 | 13,500 | 9,000 |
| 4404 | REPAIRS & MAINTENANCE | - | 45 | 21 | - | 1,000 | 500 | 1,000 |
| 4405 | TRAINING & MEETINGS | - | 264 | 1,248 | 1,597 | 2,000 | 1,800 | - |
| 4408 | UNIFORM ALLOWANCE | - | - | - | 1,038 | 500 | - | - |
| 4410 | ADVERTISING | 4,555 | 7,322 | 10,579 | 7,026 | 8,200 | 8,200 | 3,200 |
| 4415 | POSTAGE | 148 | 4,146 | 140 | 3,101 | 2,500 | 3,000 | 2,000 |
| 4417 | FUEL & OIL | - | 164 | - | 580 | 500 | 500 | 500 |
| 4430 | DUES & SUBSCRIPTIONS | 72 | 605 | 1,529 | 2,086 | 795 | 1,295 | 665 |
| 4432 | RENTS | 8,882 | 9,600 | 9,600 | 10,985 | 9,600 | 15,400 | 15,348 |
| 4510 | EQUIP FUND RENTAL | 4,786 | 5,784 | 5,543 | 4,649 | 5,700 | 5,700 | 2,933 |
| SUBTOTAL | | 78,935 | 71,785 | 86,408 | 67,254 | 72,295 | 72,395 | 49,246 |
| Other | | | | | | | | |
| 4821 | SPECIAL EQUIPMENT | - | - | - | - | - | 7,464 | - |
| SUBTOTAL | | | | | | | 7,464 | |
| TOTAL PROGRAM BUDGET | | 126,058 | 121,099 | 153,019 | 164,698 | 184,560 | 190,576 | 140,482 |
| ESTIMATED PROGRAM REVENUES | | | | | | | | |
| 3284 | Recreation Program Fees | 3,800 | 3,991 | 7,903 | 1,124 | - | 2,000 | - |
| Transfer In | Donations | 6,000 | 6,000 | 8,292 | 6,000 | 8,000 | 8,000 | 8,000 |
| TOTAL PROGRAM REVENUES | | 9,800 | 9,991 | 16,195 | 7,124 | 8,000 | 10,000 | 8,000 |
| Net Program Subsidy By General Fund | | 116,258 | 111,108 | 136,824 | 157,574 | 176,560 | 180,576 | 132,482 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | |
|--|----------------------------------|---------------|---------------|---------------|---------------|----------------|---------------|
| 4301 | FULL-TIME SALARIES | 16,451 | 14,604 | 28,447 | 46,380 | 52,742 | 38,171 |
| 4302 | OVERTIME | | | 853 | 1,766 | 884 | 884 |
| 4303 | FICA/MEDICARE | 1,824 | 2,081 | 2,904 | 4,838 | 4,962 | 3,823 |
| 4308 | PART TIME SALARIES | 7,393 | 12,758 | 7,440 | 13,100 | 9,500 | 10,925 |
| 4309 | INCENTIVE PAY | 300 | 150 | 1,027 | 2,184 | 1,740 | - |
| 4310 | PERS | 1,206 | 2,042 | 2,979 | 3,759 | 4,406 | 4,121 |
| 4311 | MEDICAL/DENTAL | 975 | 1,499 | 2,157 | 2,326 | 3,809 | 5,056 |
| 4312 | WORKER'S COMP | 2,118 | 2,079 | 1,994 | 2,953 | 3,568 | 2,749 |
| 4313 | OTHER BENEFITS | 67 | 53 | 120 | 176 | 530 | 178 |
| SUBTOTAL | | 30,334 | 35,266 | 47,921 | 77,482 | 82,141 | 65,907 |
| SERVICES & SUPPLIES | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 6,290 | 4,608 | 1,599 | 4,511 | 6,000 | 7,000 |
| 4402 | CONTRACT SERVICES | 13,357 | 13,006 | 3,925 | 14,590 | 13,000 | 13,500 |
| 4404 | REPAIRS & MAINTENANCE | - | - | - | - | 200 | 200 |
| 4405 | TRAINING & MEETINGS | 75 | - | - | 222 | 500 | - |
| 4408 | UNIFORM ALLOWANCE | - | - | - | 1,000 | 1,000 | - |
| 4417 | FUEL AND OIL | - | - | - | 32 | 750 | 750 |
| 4410 | ADVERTISING | - | - | 119 | - | 200 | 200 |
| 4430 | DUES & SUBSCRIPTIONS | - | - | - | 135 | 200 | - |
| SUBTOTAL | | 19,722 | 17,614 | 5,643 | 20,490 | 21,850 | 21,650 |
| TOTAL PROGRAM BUDGET | | 50,056 | 52,880 | 53,564 | 97,972 | 103,991 | 87,557 |
| ESTIMATED PROGRAM REVENUES | | | | | | | |
| 3283 | Education/Recreation Course Fees | 15,098 | 11,103 | 9,661 | 2,804 | - | - |
| TOTAL PROGRAM REVENUES | | 15,098 | 11,103 | 9,661 | 2,804 | - | - |
| Net Program Subsidy By General Fund | | 34,959 | 41,777 | 43,903 | 95,168 | 103,991 | 87,557 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| PERSONNEL SERVICES | | | | | | | | |
|--|----------------------------------|----------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4301 | FULL-TIME SALARIES | - | - | 11,436 | 22,451 | 26,977 | 22,977 | 13,132 |
| 4302 | OVERTIME | | | 853 | 1,766 | 884 | 884 | 884 |
| 4303 | FICA/MEDICARE | 59 | 603 | 1,198 | 2,146 | 2,652 | 2,652 | 1,591 |
| 4308 | PART TIME SALARIES | 1,099 | 8,253 | 2,394 | 2,456 | 5,900 | 3,900 | 6,785 |
| 4309 | INCENTIVE PAY | - | - | 847 | 1,584 | 2,370 | 2,370 | - |
| 4310 | PERS | - | 351 | 996 | 1,664 | 1,884 | 1,884 | 1,102 |
| 4311 | MEDICAL/DENTAL | - | - | - | 12 | 1,217 | 1,617 | 2,294 |
| 4312 | WORKER'S COMP | 733 | 189 | 1,032 | 1,549 | 1,906 | 1,562 | 1,144 |
| 4313 | OTHER BENEFITS | - | - | 51 | 95 | 444 | 444 | 76 |
| SUBTOTAL | | 1,891 | 9,396 | 18,807 | 33,723 | 44,234 | 38,290 | 27,008 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 151 | 190 | 1,167 | 217 | 500 | 500 | 750 |
| 4402 | CONTRACT SERVICES | 8,906 | 7,934 | 6,265 | 10,697 | 14,000 | 9,000 | 8,200 |
| 4405 | TRAINING & MEETINGS | - | - | - | - | 200 | 200 | 200 |
| 4410 | ADVERTISING | 563 | - | - | 1,735 | - | - | 600 |
| SUBTOTAL | | 9,620 | 8,124 | 7,432 | 12,649 | 14,700 | 9,700 | 9,750 |
| TOTAL PROGRAM BUDGET | | 11,511 | 17,520 | 26,239 | 46,372 | 58,934 | 47,990 | 36,758 |
| ESTIMATED PROGRAM REVENUES | | | | | | | | |
| 3283 | Education/Recreation Course Fees | 15,098 | 11,003 | 9,660 | 2,804 | - | 500 | - |
| TOTAL PROGRAM REVENUES | | 15,098 | 11,003 | 9,660 | 2,804 | - | 500 | - |
| Net Program Subsidy By General Fund | | (3,587) | 6,517 | | 43,568 | 58,934 | 47,490 | 36,758 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4301 | FULL-TIME SALARIES | 8,226 | 7,476 | 8,506 | 11,965 | 12,882 | 13,382 | 12,520 |
| 4302 | OVERTIME | - | - | 45 | - | - | - | - |
| 4303 | FICA/MEDICARE | 1,098 | 1,709 | 1,609 | 1,478 | 2,165 | 1,665 | 1,662 |
| 4305 | INCENTIVE | 150 | 75 | 90 | 300 | 420 | 420 | - |
| 4308 | PART TIME SALARIES | 6,269 | 16,062 | 12,935 | 6,126 | 15,000 | 8,000 | 9,200 |
| 4310 | PERS | 603 | 1,197 | 1,196 | 848 | 929 | 929 | 1,051 |
| 4311 | MEDICAL/DENTAL | 488 | 748 | 1,091 | 1,157 | 1,296 | 1,496 | 1,381 |
| 4312 | WORKER'S COMP | 1,012 | 1,116 | 888 | 1,473 | 1,557 | 1,281 | 1,195 |
| 4313 | OTHER BENEFITS | 32 | 26 | 55 | 65 | 383 | 383 | 82 |
| SUBTOTAL | | 17,878 | 28,409 | 26,415 | 23,412 | 34,632 | 27,556 | 27,091 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 2,107 | 2,967 | 2,449 | 2,952 | 3,000 | 3,000 | 2,500 |
| 4402 | CONTRACT SERVICES | - | - | 645 | 2,060 | 2,500 | 2,500 | - |
| 4410 | ADVERTISING | - | - | - | 285 | - | - | - |
| 4408 | UNIFORM ALLOWANCE | - | - | - | 500 | 500 | 500 | - |
| SUBTOTAL | | 2,107 | 2,967 | 3,094 | 5,797 | 6,000 | 6,000 | 2,500 |
| TOTAL PROGRAM BUDGET | | 19,985 | 31,376 | 29,509 | 29,209 | 40,632 | 33,556 | 29,591 |
| ESTIMATED PROGRAM REVENUES | | | | | | | | |
| 3260 | Facility Rental Fees | 12,249 | 14,994 | 15,987 | 17,932 | 16,000 | 16,000 | - |
| TOTAL PROGRAM REVENUES | | 12,249 | 14,994 | 15,987 | 17,932 | 16,000 | 16,000 | - |
| Net Program Subsidy By General Fund | | 7,736 | 16,382 | 13,522 | 11,277 | 24,632 | 17,556 | 29,591 |

| Actual | Actual | Actual | Actual | Adopted Budget | Revised Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|----------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|---------------------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 29,212 | 24,948 | 38,963 | 59,836 | 66,670 | 63,670 | 54,325 |
| 4302 | OVERTIME | 3,142 | 4,036 | 2,384 | 2,197 | 707 | 1,707 | 707 |
| 4303 | FICA/MEDICARE | 14,737 | 15,249 | 13,381 | 18,296 | 16,032 | 16,032 | 15,685 |
| 4308 | PART TIME SALARIES | 159,680 | 168,666 | 134,445 | 176,091 | 140,000 | 170,000 | 150,000 |
| 4309 | INCENTIVE PAY | 525 | 263 | 992 | 2,318 | 720 | 2,220 | - |
| 4310 | PERS | 4,370 | 5,936 | 6,085 | 5,914 | 5,807 | 7,307 | 5,819 |
| 4311 | MEDICAL/DENTAL | 1,309 | 2,620 | 3,819 | 4,152 | 5,509 | 6,009 | 6,669 |
| 4312 | WORKER'S COMP | 9,090 | 10,966 | 10,091 | 9,883 | 11,526 | 9,458 | 11,277 |
| 4313 | OTHER BENEFITS | 111 | 92 | 179 | 224 | 574 | 574 | 291 |
| SUBTOTAL | | 222,176 | 232,776 | 210,339 | 278,911 | 247,545 | 276,977 | 244,773 |

| SERVICES & SUPPLIES | | | | | | | | |
|--------------------------------|----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4401 | MATERIALS & SUPPLIES | 9,292 | 2,903 | 8,151 | 15,920 | 11,000 | 12,804 | 12,500 |
| 4402 | CONTRACT SERVICES | 27,176 | 12,183 | 20,575 | 10,678 | 14,000 | 19,000 | 18,000 |
| 4405 | TRAINING & MEETINGS | 491 | 1,441 | 1,765 | 3,216 | 3,500 | 3,500 | 2,500 |
| 4408 | UNIFORM ALLOWANCE | - | - | - | 2,018 | 2,000 | 2,000 | 2,000 |
| 4410 | ADVERTISING | 276 | - | - | 1,634 | 2,500 | 2,500 | 750 |
| 4468 | RESALE AND PURCHASE | - | 470 | 175 | 592 | 2,500 | 2,500 | 2,500 |
| 4430 | DUES & SUBSCRIPTIONS | 27 | 49 | 445 | 40 | - | - | 360 |
| SUBTOTAL | | 37,262 | 17,046 | 31,111 | 34,098 | 35,500 | 42,304 | 38,610 |

| | | | | | | | |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| TOTAL PROGRAM BUDGET | 259,438 | 249,822 | 241,450 | 313,009 | 283,045 | 319,281 | 283,383 |
|-----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

| ESTIMATED PROGRAM REVENUES | | | | | | | | |
|-----------------------------------|--------------|---------------|---------------|---------------|---------------|----------|---------------|----------|
| 3286 | Aquatic Fees | 67,502 | 65,634 | 68,288 | 50,214 | - | 20,000 | - |
| TOTAL PROGRAM REVENUES | | 67,502 | 65,634 | 68,288 | 50,214 | - | 20,000 | - |

| | | | | | | | |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Net Program Subsidy By General Fund | 191,936 | 184,188 | 173,162 | 262,795 | 283,045 | 299,281 | 283,383 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|

**Pool Maintenance is found under department 4126

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| | | | | | | | | |
|--------------------------------|-----------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| PERSONNEL SERVICES | | | | | | | | |
| 4301 | FULL-TIME SALARIES | 3,885 | 3,984 | 4,164 | 4,232 | 4,440 | 3,740 | 3,717 |
| 4302 | OVERTIME | 82 | 154 | 141 | 193 | 160 | 281 | 134 |
| 4303 | FICA/MEDICARE | 321 | 336 | 337 | 356 | 372 | 372 | 315 |
| 4309 | SPECIAL PAY | 230 | 261 | 134 | 267 | 258 | 371 | 262 |
| 4310 | PERS | 1,209 | 1,176 | 1,056 | 1,416 | 1,738 | 1,738 | 1,098 |
| 4311 | MEDICAL/DENTAL | 303 | 296 | 695 | 988 | 1,008 | 1,008 | 1,475 |
| 4312 | WORKER'S COMP | 245 | 234 | 253 | 228 | 267 | 219 | 226 |
| 4313 | OTHER BENEFITS | 14 | 16 | 16 | 17 | 19 | 19 | 18 |
| SUBTOTAL | | 6,289 | 6,457 | 6,796 | 7,697 | 8,262 | 7,748 | 7,245 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4403 | ELECTRICITY | 5,881 | 5,595 | 4,834 | 5,324 | 6,400 | 6,400 | 6,400 |
| 4404 | REPAIRS & MAINTENANCE | - | 87 | - | - | 1,000 | 1,000 | 1,000 |
| 4503 | WATER/SEWER | 2,470 | 4,923 | 4,188 | 3,926 | 5,000 | 10,200 | 5,150 |
| SUBTOTAL | | 8,351 | 10,605 | 9,022 | 9,250 | 12,400 | 17,600 | 12,550 |
| TOTAL PROGRAM BUDGET | | 14,640 | 17,062 | 15,818 | 16,947 | 20,662 | 25,348 | 19,795 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| SERVICES & SUPPLIES | | | | | | | |
|--------------------------------|-------------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 4402 | CONTRACT SERVICES | 86,539 | 92,310 | 101,145 | 107,215 | 110,432 | 140,231 |
| | SUBTOTAL | 86,539 | 92,310 | 101,145 | 107,215 | 110,432 | 140,231 |
| TOTAL PROGRAM BUDGET | | 86,539 | 92,310 | 101,145 | 107,215 | 110,432 | 140,231 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Revised Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-------------------------------|--------------------------------|

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

| <i>SERVICES & SUPPLIES</i> | | | | | | | |
|--------------------------------|-------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 4402 | CONTRACT SERVICES | 10,000 | 10,000 | 10,000 | 15,000 | 10,500 | 15,500 |
| | SUBTOTAL | 10,000 | 10,000 | 10,000 | 15,000 | 10,500 | 15,500 |
| TOTAL PROGRAM BUDGET | | 10,000 | 10,000 | 10,000 | 15,000 | 10,500 | 15,500 |

This Page is Intentionally Left Blank

| |
|---|
| <p>General Fund Special Projects</p> |
|---|

Services and Development Impact Fee

For FY 2020-21 there are no special projects being undertaken.

This Page is Intentionally Left Blank

**Enterprise Funds
Water****Water Distribution**

The Water Distribution Division maintains 40 ½ miles of water mains, 752 valves and 184 fire hydrants. The Division responds to water leaks, after-hours service calls, reads over 3,000 water meters every other month for billing purposes. The Division is proactive in the maintenance of valves, meters, and hydrants to help prevent unexpected interruptions in the water distribution system and to ensure the availability of water for fire suppression. Staff participates in on-going education for certification in water distribution through the State Department of Public Health. The goal of this Division is to continue to provide and maintain the City's water distribution system in compliance with State regulations and the operating permit. In FY19/20 we conducted distribution wide flushing.

Water Treatment

The Water Treatment Division operates the Kimball Water Treatment Facility, Water Tanks at Feige Canyon, High Street and Mt. Washington. There are two North Bay Aqueduct (NBA) pump stations to ensure that potable water is delivered to the City's residents. NBA water is treated by the City of Napa under a "treat and wheel" agreement. The Kimball Water Treatment Facility can treat up to 400,000 gallons per day. The Operators participate in on-going education for certification in water treatment through the State Water Resources Department, Division of Drinking Water. The goal of this Division is to continue to provide safe potable water to the City's residents, businesses, and visitors. Changes to the maximum contaminate levels for disinfection byproducts (THM's/HAA5s) have resulted in the City's water exceeding the MCL's on several occasions. City staff has installed THM removal systems and implemented larger tank turnover into our operational practices in our two storage tanks and has maintained compliance in FY19/20.

Water Operations

In March 2018, the City Council adopted a Five-Year Water Rate which provides revenue for capital improvements, increased operational costs, and to meet debt reserves. The Water Operations Enterprise Fund anticipates a Fiscal Year 2019-20 ending balance of \$1,273,685. Based on project activity and expenditures during this fiscal year it is anticipated that the water fund balance will end Fiscal Year 2020-21 with an ending fund balance of \$1,235,375.

| |
|---|
| Enterprise Funds Water |
|---|

Water Capital

The City anticipates water connection fees from various developments in the amount of \$206,349. Water Capital ending fund balance for Fiscal Year 2020-21 is anticipated to be \$0.

City staff has pursued four Hazard Mitigation Grant Program (HMGP) applications and one Integrated Regional Water Management (IRWM) grant. Staff has received authorization to proceed with two of the four HMGPS and the IRWM grant in the amount of \$3.15M this fiscal year. Staff is waiting to hear about two remaining HMGP's: Kimball Intake & Drain valve, Generator/PLC/Scada upgrades.

Projects planned this fiscal year include: Continue designs to replace water mains with street improvement projects, install a generator for high street pump station, cleanup the Kimball spillway, begin Conn Creek waterline replacement project and Dunaweal Pump Station replacement project, and pursue any grant projects that we are successful on.

One important goal of the third year into the newly adopted rates is the ability for the City to establish Water Fund reserves at a minimum of 20% within the next two fiscal years and increase the CIP reserves to meet anticipated needs.

Major Department Tasks Completed Fiscal Year 2019-20

- Began HMGP - Phase I of the Dunaweal Pump Station Relocation Project
- Began HMGP - Phase I of the Water Reliability Project
- Completed IRWM grant application and received approval for over \$2M*
- Completed Inundation Map and Emergency Action Plan for Kimball*
- Completed hardware/software upgrade for remote read meter system
- Completed THM study*

Major Departmental Goals for Fiscal Year 2020-21

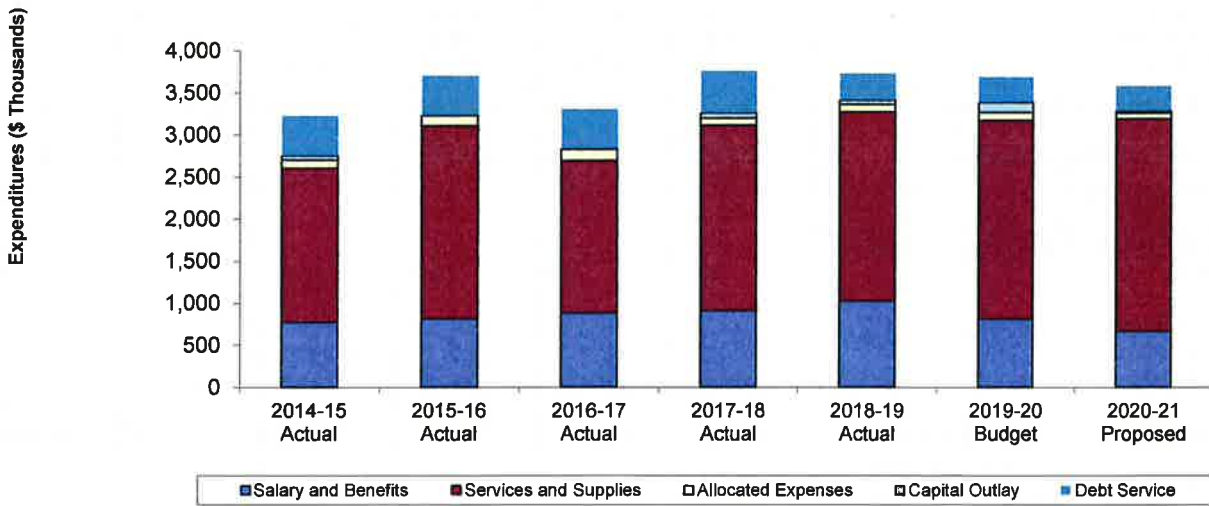
- Pursue any grant projects that we are successful on.
- Construct High Street Generator
- Kimball spillway cleanup
- Begin Conn Creek waterline phase 1 design/permitting
- Begin Dunaweal Pump station phase 1 design/permitting

*A City Council Objective or Priority Project.

**Water Operations
Expenditure Summary**

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 770,918 | 809,871 | 880,378 | 906,747 | 1,022,001 | 807,184 | 665,046 |
| Services and Supplies | 1,828,083 | 2,293,773 | 1,811,409 | 2,205,829 | 2,245,163 | 2,361,320 | 2,521,599 |
| Allocated Expenses | 102,115 | 119,694 | 132,452 | 83,358 | 92,771 | 96,682 | 67,868 |
| Capital Outlay | 47,981 | 6,276 | 8,772 | 59,278 | 47,620 | 117,176 | 26,000 |
| Debt Service | 478,638 | 473,075 | 474,731 | 503,862 | 319,234 | 307,306 | 302,536 |
| TOTAL | 3,227,735 | 3,702,689 | 3,307,742 | 3,759,074 | 3,726,789 | 3,689,668 | 3,583,049 |

**Water Operations
Trend in Expenditures (\$ Thousands)**



Water Operations Fund

Sources and Uses

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Operating Revenues | | | | | | | |
| Charges for Services | | | | | | | |
| Residential Sales | 1,504,947 | 1,627,838 | 1,800,744 | 2,045,009 | 2,286,954 | 2,396,828 | 2,441,828 |
| Transient Sales | 397,448 | 416,196 | 435,404 | 475,191 | 524,085 | 497,594 | 217,627 |
| Commercial Sales | 288,013 | 308,364 | 321,249 | 363,726 | 405,173 | 400,526 | 280,370 |
| Industrial Sales | 82,340 | 79,190 | 82,584 | 73,049 | 82,167 | 84,726 | 59,308 |
| Other Revenues | 316,999 | 187,816 | 90,784 | 206,789 | 79,735 | 130,093 | 64,373 |
| Total Operating Revenues | 2,589,747 | 2,619,404 | 2,730,765 | 3,163,764 | 3,378,114 | 3,509,767 | 3,063,506 |
| | 12% | 1.1% | 4.3% | 16% | 7% | 11% | -13% |
| Operating Expenses | | | | | | | |
| Water Distribution | 584,429 | 410,253 | 535,692 | 568,790 | 570,167 | 498,120 | 480,944 |
| Water Treatment | 2,095,881 | 1,913,471 | 2,169,590 | 2,246,824 | 2,240,798 | 2,236,966 | 2,229,769 |
| Water Conservation | 64,248 | 21,467 | 18,076 | 23,459 | 5,100 | 5,100 | 3,800 |
| Depreciation | 478,780 | 479,048 | 472,576 | 520,862 | 525,000 | 525,000 | 540,000 |
| Total Operating Expenditures | 3,223,338 | 2,824,239 | 3,195,934 | 3,359,935 | 3,341,065 | 3,265,186 | 3,254,513 |
| | 19% | -12.4% | 13.2% | 5% | -1% | -3% | 0% |
| Net Operating Surplus/Deficit | (633,591) | (204,835) | (465,169) | (196,171) | 37,049 | 244,581 | (191,007) |
| Special Projects | | | | | | | |
| Other Non Operating Sources Or (Uses) | | | | | | | |
| Interest Earnings | 890 | 406 | 7,669 | (134) | 245 | 245 | 200 |
| Debt Payments | | | | | | | |
| Cost of Issuance & Annual Fees | (5,233) | (5,250) | (36,671) | (10,404) | (5,000) | (5,000) | (5,000) |
| Loan Principal | (218,000) | (229,000) | (236,000) | (185,000) | (165,000) | (165,000) | (165,000) |
| Loan Interest | (249,842) | (240,481) | (231,191) | (123,830) | (137,306) | (137,306) | (132,536) |
| Equipment | (6,276) | (8,772) | (59,278) | (47,620) | (106,500) | (117,176) | (26,000) |
| Total Other Non Operating Activities | (478,461) | (483,097) | (555,471) | (366,988) | (413,561) | (424,237) | (328,336) |
| Transfers From or (To) Other Funds | | | | | | | |
| Water CIP (12) | 113,130 | 112,687 | 313,199 | - | - | - | (78,966) |
| General Fund | - | - | - | 98,800 | - | - | - |
| General Fund for Rate Stabilization | - | - | - | 250,000 | - | - | - |
| General Fund Subsidy | 79,400 | - | - | 17,664 | 20,000 | 20,000 | 20,000 |
| Add Back Non-Cash Depreciation | 478,780 | 479,048 | 472,576 | 520,862 | 525,000 | 525,000 | 540,000 |
| Net All Transfers | 671,310 | 591,735 | 785,775 | 887,326 | 545,000 | 545,000 | 481,034 |
| Net Fund Surplus or (Deficit) | (440,742) | (96,197) | (234,865) | 324,167 | 168,488 | 365,344 | (38,309) |
| Beginning Working Capital | 1,355,979 | 915,237 | 819,040 | 584,174 | 216,583 | 908,341 | 1,273,685 |
| Ending Working Capital Operations | 915,237 | 819,040 | 584,174 | 908,341 | 385,071 | 1,273,685 | 1,235,375 |
| Ending Working Capital CIP Water | 40,526 | 1,544,964 | 565,226 | 308,587 | - | 265,305 | 0 |
| Total Ending Working Capital for Operations and CIP Funds | 955,763 | 2,364,003 | 1,149,401 | 1,216,928 | 385,071 | 1,538,990 | 1,235,375 |
| Working Capital Allocation to Reserves | | | | | | | |
| Operating Reserve - 20% | 536,062 | 464,745 | 541,055 | 563,122 | 562,193 | 547,017 | 542,142 |
| Required Debt Service Reserve | 93,572 | 93,572 | 93,572 | 93,572 | 256,137 | 93,572 | 256,137 |
| Operating Contingency | 26,130 | 305,686 | 14,774 | 260,234 | (433,259) | 498,401 | 37,096 |
| Capital Reserve for Future Projects | 300,000 | 1,500,000 | 500,000 | 300,000 | - | 400,000 | 400,000 |
| Working Capital Allocation | 955,763 | 2,364,003 | 1,149,401 | 1,216,928 | 385,071 | 1,538,990 | 1,235,375 |

Water CIP

Sources and Uses

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|--------------------------------------|---|
| Operating Revenues | | | | | | | |
| Connection/Impact Fees | 70,239 | 1,720,217 | 94,813 | 100,214 | 204,800 | 204,800 | 206,349 |
| Total Operating Revenues | 70,239 | 1,720,217 | 94,813 | 100,214 | 204,800 | 204,800 | 206,349 |
| Operating Expenses | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 70,239 | 1,720,217 | 94,813 | 100,214 | 204,800 | 204,800 | 206,349 |
| Other Non Operating Sources Or (Uses) | | | | | | | |
| Interest Earnings | 1,295 | 10,141 | 12,838 | 60,956 | - | - | - |
| Napa County Measure A | 121,685 | 167,341 | 145,718 | 799,762 | 50,000 | 10,000 | - |
| Other Grants/Loans | 56,123 | - | - | 20,000 | - | 50,000 | - |
| Other Sources and Uses | - | 5,000 | - | 1,311,717 | - | - | 852,926 |
| Debt Payments | | | | | | | |
| Principal | (60,000) | (61,000) | (61,000) | (64,000) | (66,000) | (66,000) | (68,000) |
| Interest and Fees | (75,071) | (73,559) | (73,559) | (70,421) | (68,800) | (68,800) | (67,121) |
| Capital Improvements | | | | | | | |
| Distribution | (111,384) | (93,508) | (774,189) | (2,325,362) | (60,000) | (141,742) | (395,250) |
| Treatment | (10,912) | (57,507) | (11,159) | (89,505) | (60,000) | (31,540) | (851,975) |
| Total Capital Improvements | (122,296) | (151,015) | (785,348) | (2,414,867) | (120,000) | (173,282) | (1,247,225) |
| Total Other Non Operating Activities | (78,264) | (103,092) | (761,351) | (356,853) | (204,800) | (248,082) | (529,420) |
| Transfers From or (To) Other Funds | | | | | | | |
| Water (02) debt service | (113,130) | (112,687) | (313,199) | - | - | - | - |
| General Fund (01) | (10,686) | - | - | - | - | - | (21,200) |
| From Water Operations (02) | | | | | | | 78,966 |
| Net All Transfers | (123,816) | (112,687) | (313,199) | - | - | - | 57,766 |
| Net Fund Surplus or (Deficit) | (131,841) | 1,504,438 | (979,737) | (256,639) | - | (43,282) | (265,305) |
| Beginning Working Capital | 172,367 | 40,526 | 1,544,964 | 565,226 | - | 308,587 | 265,305 |
| Ending Working Capital | 40,526 | 1,544,964 | 565,226 | 308,587 | - | 265,305 | 0 |

Water
System Capital Improvements

| Fd | Proj | Description | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|----|------|-------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
|----|------|-------------|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|

Distribution

| | | | | | | | | | |
|------------------------------------|------|-----------------------------------|----------------|---------------|----------------|------------------|---------------|----------------|----------------|
| 12 | 5418 | NBA Pump Station (Dwyer Road) | 20,710 | - | - | - | - | - | - |
| 12 | 5490 | Replacement Mains Various Loc | - | - | 125,121 | 481,533 | - | - | - |
| 12 | 5419 | Repair Feige Tank | 62,193 | - | 553,203 | 1,749,066 | - | 1,350 | - |
| 12 | 5476 | Automatic Meter Read Program | - | - | - | - | 60,000 | 33,628 | - |
| 12 | 5512 | Boys and Girls Club | - | 14,092 | - | - | - | - | - |
| 12 | 5513 | Water Valve Replacement Project | - | - | - | 16,938 | - | 27,000 | 15,000 |
| 12 | 5528 | Cross Connection Survey | 17,220 | 17,820 | 18,960 | 18,742 | - | - | - |
| 12 | 5529 | Install Feige Tank THM | 11,262 | - | - | - | - | - | - |
| 12 | 5542 | Mt. Washington Tank - Stairway | - | 5,075 | - | - | - | - | - |
| 12 | 5553 | Raise NBA Valve Boxes | - | - | 22,370 | - | - | - | - |
| 12 | 5579 | NBA Meter (Silverado Trail) | - | - | - | 875 | - | - | - |
| 12 | 5594 | Conn Creek Water Line Reliability | - | - | - | - | - | 3,695 | 339,250 |
| 12 | 5600 | Foothill Water Line Repair | - | - | - | - | - | 76,069 | - |
| 12 | 5607 | Disadvantaged Salary Survey | - | - | - | - | - | - | 16,000 |
| 12 | 5608 | Kimball Spillway Clean-UP | - | - | - | - | - | - | 25,000 |
| 12 | 5551 | THM Removal | - | 56,521 | 54,535 | 58,208 | - | - | - |
| Subtotal Water Distribution | | | 111,384 | 93,508 | 774,189 | 2,325,362 | 60,000 | 141,742 | 395,250 |

Treatment

| | | | | | | | | | |
|---------------------------------|------|--------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|
| 12 | 5567 | Kimball Inundation Map Study | - | - | - | 54,860 | - | 1,540 | - |
| 12 | 5574 | THM/HAA5 | - | - | - | 484 | 10,000 | 10,000 | - |
| 12 | 5575 | Generator & Transfer Switch | - | - | - | 32 | - | - | - |
| 12 | 5586 | Relocate Dunaweal Booster Pump | - | - | - | - | - | 10,000 | 801,975 |
| 12 | 5605 | High Street Generator | - | - | - | - | - | - | 50,000 |
| 12 | 5426 | Bypass Structure | 10,912 | 57,507 | 11,159 | 34,129 | 50,000 | 10,000 | - |
| Subtotal Water Treatment | | | 10,912 | 57,507 | 11,159 | 89,505 | 60,000 | 31,540 | 851,975 |

| | | | | | | | |
|---|----------------|----------------|----------------|------------------|----------------|----------------|------------------|
| Total Water Capital Improvements | 122,296 | 151,015 | 785,348 | 2,414,867 | 120,000 | 173,282 | 1,247,225 |
|---|----------------|----------------|----------------|------------------|----------------|----------------|------------------|

Funding Sources for Water Projects

| | | | | | | | |
|---|----------------|----------------|----------------|------------------|----------------|----------------|------------------|
| Water Connection Fees | 57,618 | 88,508 | 359,287 | 1,049,021 | 70,000 | 155,782 | 265,333 |
| Water Operations | - | - | - | - | - | - | 78,966 |
| HazMit Grant | 56,123 | - | 414,902 | 1,311,717 | - | 7,500 | 852,926 |
| PSPS Grant | - | - | - | - | - | - | 50,000 |
| PARSAC Grant | - | 5,000 | - | 20,000 | - | - | - |
| Measure A (\$765,632 is for future project) | 8,555 | 57,507 | 11,159 | 799,762 | 50,000 | 10,000 | - |
| CDPH-SDW Grant | - | - | - | - | - | - | - |
| Total Funding Sources | 122,296 | 151,015 | 785,348 | 3,180,500 | 120,000 | 173,282 | 1,247,225 |

| Actual | Actual | Actual | Actual | Adopted Budget | Final Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|--------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|----------------------------|----------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| 4301 | FULL-TIME SALARIES | 244,398 | 255,430 | 250,156 | 277,386 | 255,472 | 213,472 | 204,760 |
| 4302 | OVERTIME | 9,701 | 9,852 | 14,998 | 15,749 | 12,761 | 16,761 | 11,632 |
| 4303 | FICA/MEDICARE | 20,118 | 20,890 | 20,524 | 22,592 | 22,119 | 17,789 | 17,635 |
| 4308 | PART-TIME SALARIES | 3,602 | 3,997 | 4,797 | 4,512 | 5,694 | 3,036 | - |
| 4309 | SPECIAL PAY | 14,117 | 15,953 | 16,622 | 22,321 | 15,212 | 12,212 | 14,131 |
| 4310 | PERS | 64,885 | 67,692 | 59,434 | 63,346 | 62,991 | 55,117 | 58,483 |
| 4311 | MEDICAL/DENTAL | 48,443 | 44,176 | 40,705 | 42,746 | 50,173 | 36,978 | 41,362 |
| 4312 | WORKERS COMP | 16,067 | 15,949 | 17,463 | 16,510 | 15,903 | 13,113 | 12,679 |
| 4313 | OTHER PAY | 4,322 | 3,584 | 4,599 | (343) | 980 | 980 | 794 |
| SUBTOTAL | | 426,878 | 438,923 | 429,298 | 464,819 | 441,305 | 369,458 | 361,476 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 5,202 | 18,835 | 19,145 | 10,083 | 15,450 | 15,450 | 15,540 |
| 4402 | CONTRACT SERVICES | 14,211 | 47,473 | 32,956 | 76,529 | 44,210 | 44,210 | 44,016 |
| | Legal Fees | | | | | | - | |
| 4403 | UTILITIES | 456 | 465 | 556 | 480 | 650 | 650 | 650 |
| 4404 | REPAIRS & MAINTENANCE | 3,291 | 145 | 2,636 | 1,467 | 6,000 | 4,000 | 6,000 |
| 4405 | TRAINING & SEMINARS: STAFF | 2,883 | 708 | 938 | 3,078 | 1,500 | 3,000 | 1,500 |
| 4408 | UNIFORM ALLOWANCE | 2,427 | 1,814 | 2,055 | 2,513 | 3,120 | 3,120 | 3,400 |
| 4415 | POSTAGE | - | 1,148 | - | 15 | 200 | 200 | 200 |
| 4417 | FUEL & OIL | 1,006 | - | 1,072 | 1,109 | 1,500 | 1,300 | 1,545 |
| 4422 | PENSION EXPENSE | 80,973 | (145,009) | 13,859 | (17,601) | 25,000 | 25,000 | 25,000 |
| 4424 | HEALTH & SAFETY | 91 | 129 | 202 | 605 | 2,000 | 1,500 | 2,300 |
| 4428 | METERS | 4,294 | 8,109 | 4,850 | 2,856 | 5,500 | 4,500 | 5,500 |
| 4430 | DUES AND SUBSCRIPTIONS | - | - | - | - | 120 | 120 | 120 |
| 4434 | VEHICLES | 7,813 | 2,247 | 2,595 | 581 | - | 2,000 | - |
| 4456 | BAD DEBT EXPENSE | 5,012 | 89 | 194 | 343 | 250 | 250 | 250 |
| 4650 | TRAINING & SEMINARS: MGMT | - | - | - | 94 | 1,050 | 1,050 | 1,050 |
| 4510 | EQUIP FUND RENTAL | 29,892 | 35,177 | 25,336 | 21,819 | 22,312 | 22,312 | 12,397 |
| SUBTOTAL | | 157,551 | (28,670) | 106,394 | 103,971 | 128,862 | 128,662 | 119,468 |
| OTHER | | | | | | | | |
| 4505 | DEPRECIATION | 263,885 | 264,019 | 260,783 | 284,926 | 287,000 | 287,000 | 295,000 |
| 4820 | VEHICLES | - | - | 30,145 | - | - | - | - |
| 4823 | MISC COMPUTER | - | 4,968 | - | - | 8,000 | 9,116 | - |
| 4821 | MISC FIELD EQUIPMENT | 6,276 | - | 23,322 | 24,885 | 41,500 | 58,526 | 11,000 |
| SUBTOTAL | | 270,161 | 268,987 | 314,250 | 309,811 | 336,500 | 354,642 | 306,000 |
| TOTAL PROGRAM BUDGET | | 854,590 | 679,240 | 849,942 | 878,601 | 906,667 | 852,762 | 786,944 |

| Actual | Actual | Actual | Actual | Adopted Budget | Final Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|--------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 4301 | FULL-TIME SALARIES | 189,760 | 235,474 | 270,554 | 321,427 | 269,083 | 249,083 | 184,470 |
| 4302 | OVERTIME | 7,417 | 15,020 | 18,276 | 19,673 | 10,994 | 19,994 | 6,106 |
| 4303 | FICA/MEDICARE | 16,457 | 20,415 | 22,402 | 26,317 | 23,160 | 21,160 | 15,242 |
| 4308 | PART-TIME SALARIES | 5,486 | 6,619 | 4,797 | 4,512 | 5,694 | 3,036 | - |
| 4309 | SPECIAL PAY | 24,903 | 25,412 | 23,550 | 29,329 | 16,967 | 23,767 | 8,669 |
| 4310 | PERS | 50,045 | 55,191 | 53,966 | 63,899 | 71,867 | 63,167 | 46,746 |
| 4311 | MEDICAL/DENTAL | 28,041 | 39,328 | 49,060 | 57,766 | 45,701 | 42,901 | 30,704 |
| 4312 | WORKERS COMP | 15,553 | 15,772 | 15,671 | 14,255 | 16,651 | 13,677 | 10,959 |
| 4313 | OTHER BENEFITS | 4,328 | 3,619 | 4,938 | (350) | 941 | 941 | 674 |
| SUBTOTAL | | 343,390 | 418,450 | 463,214 | 536,828 | 461,058 | 437,726 | 303,570 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 26,829 | 57,441 | 108,062 | 60,799 | 95,000 | 105,000 | 112,171 |
| 4402 | CONTRACT SERVICES | 223,933 | 156,126 | 80,691 | 134,142 | 61,110 | 41,110 | 49,127 |
| 4403 | UTILITIES | 96,691 | 144,919 | 98,435 | 107,532 | 101,865 | 101,865 | 101,865 |
| 4404 | REPAIRS & MAINTENANCE | 11,995 | 1,787 | 26,567 | 1,247 | 10,000 | 28,000 | 23,000 |
| 4405 | TRAINING & SEMINARS: STAFF | 1,513 | 2,624 | 2,767 | 1,693 | 2,500 | 2,500 | 2,500 |
| 4408 | UNIFORM ALLOWANCE | 1,740 | 1,747 | 2,827 | 2,169 | 2,300 | 2,300 | 2,300 |
| 4410 | ADVERTISING | - | 172 | 222 | 599 | - | - | - |
| 4413 | TAXES & FEES | 1,871 | 2,087 | 2,260 | 2,337 | 4,775 | 4,775 | 3,000 |
| 4415 | POSTAGE | 5,761 | 5,048 | 9,673 | 4,600 | 5,000 | 4,500 | 5,000 |
| 4417 | FUEL & OIL | 2,358 | 2,742 | 1,822 | 2,400 | 2,500 | 2,500 | 2,575 |
| 4422 | PENSION EXPENSE | 62,453 | (118,229) | 12,584 | (17,754) | 25,000 | 25,000 | 25,000 |
| 4424 | HEALTH & SAFETY | 321 | - | 949 | - | 700 | 700 | 700 |
| 4430 | DUES & SUBSCRIPTIONS | 207 | 210 | 345 | 599 | 750 | 750 | 734 |
| 4431 | FEES | 36,735 | 34,256 | 23,082 | 27,009 | 33,475 | 33,475 | 33,488 |
| 4432 | LEASE PAYMENTS | - | - | 3,172 | 22,719 | 20,000 | 32,000 | 26,748 |
| 4434 | VEHICLE REPAIRS | 14,267 | 15,345 | 8,671 | 4,830 | 4,000 | 4,000 | 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 | 1,093,515 | 1,008,971 | 1,183,725 | 1,201,529 | 1,253,670 | 1,253,670 | 1,395,795 |
| 4650 | TRAINING & SEMINARS: MGMT | - | - | - | 94 | 225 | 225 | 225 |
| 4510 | EQUIPMENT FUND RENTAL | 89,802 | 97,275 | 58,022 | 70,952 | 74,370 | 74,370 | 55,471 |
| SUBTOTAL | | 1,752,491 | 1,495,021 | 1,706,376 | 1,709,996 | 1,779,740 | 1,799,240 | 1,926,199 |
| OTHER | | | | | | | | |
| 4505 | DEPRECIATION | 214,895 | 215,029 | 211,793 | 235,936 | 238,000 | 238,000 | 245,000 |
| 4821 | MISC FIELD EQUIPMENT | - | 3,804 | 1,500 | 22,735 | 57,000 | 49,534 | 5,000 |
| 4822 | MISC OFFICE EQUIPMENT | - | - | 4,311 | - | - | - | - |
| 4823 | COMPUTER EQUIPMENT | - | - | - | - | - | - | 10,000 |
| SUBTOTAL | | 214,895 | 218,833 | 217,604 | 258,671 | 295,000 | 287,534 | 260,000 |
| TOTAL PROGRAM BUDGET | | 2,310,776 | 2,132,304 | 2,387,194 | 2,505,495 | 2,535,798 | 2,524,500 | 2,489,769 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|---|---------------|----------------|---------------|---------------|--------------|--------------|--------------|
| 4301 | FULL-TIME SALARIES | 8,353 | 7,301 | 7,537 | 12,831 | - | - | - |
| 4302 | OVERTIME | - | - | 24 | 22 | - | - | - |
| 4303 | FICA/MEDICARE | 2,106 | 849 | 544 | 968 | - | - | - |
| 4308 | PART-TIME SALARIES | 19,703 | 4,188 | - | - | - | - | - |
| 4309 | SPECIAL PAY | - | - | - | 304 | - | - | - |
| 4310 | PERS | 3,781 | 5,118 | 3,495 | 2,843 | - | - | - |
| 4311 | MEDICAL/DENTAL | 1,910 | 1,711 | 1,750 | 2,699 | - | - | - |
| 4312 | WORKERS COMP | 3,659 | 3,796 | 853 | 638 | - | - | - |
| 4313 | BENEFITS | 91 | 42 | 32 | 49 | - | - | - |
| SUBTOTAL | | 39,603 | 23,005 | 14,235 | 20,354 | - | - | - |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 52 | - | - | - | 500 | 500 | 500 |
| 4402 | CONTRACT SERVICES | 1,142 | 875 | 125 | 125 | 500 | 500 | - |
| 4405 | TRAINING & SEMINARS | 114 | 24 | 160 | - | - | - | - |
| 4410 | ADVERTISING | 5,863 | 4,127 | 711 | 869 | 1,000 | 1,000 | 200 |
| 4415 | POSTAGE | 20 | - | - | - | 100 | 100 | 100 |
| 4422 | PENSION EXPENSE | 4,718 | (10,964) | 815 | (790) | - | - | - |
| 4808 | WATER USE EFFICIENCY - TOILET REPLACEMENT Washer Rebate Program | 12,736 | 4,400 | 2,030 | 2,901 | 3,000 | 3,000 | 3,000 |
| SUBTOTAL | | 24,645 | (1,538) | 3,841 | 3,105 | 5,100 | 5,100 | 3,800 |
| TOTAL PROGRAM BUDGET | | 64,248 | 21,467 | 18,076 | 23,459 | 5,100 | 5,100 | 3,800 |

| Actual | Actual | Actual | Actual | Adopted Budget | Final Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|--------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| SERVICES & SUPPLIES | | | | | | | | |
|--------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4402 | CONTRACT SERVICES | 5,233 | 5,250 | 36,671 | 10,404 | 5,000 | 5,000 | 5,000 |
| 4501 | PRINCIPAL | 218,000 | 229,000 | 236,000 | 185,000 | 165,000 | 165,000 | 165,000 |
| 4502 | INTEREST | 249,842 | 240,481 | 231,191 | 123,830 | 137,306 | 137,306 | 132,536 |
| SUBTOTAL | | 473,075 | 474,731 | 503,862 | 319,234 | 307,306 | 307,306 | 302,536 |
| TOTAL PROGRAM BUDGET | | 473,075 | 474,731 | 503,862 | 319,234 | 307,306 | 307,306 | 302,536 |

| |
|---------------------------------------|
| Enterprise Fund Wastewater |
|---------------------------------------|

Wastewater Collection

The Wastewater Collection Division maintains about 19 miles of sewer mains, 321 manholes, 4 lift stations, and about six miles of recycled water mains with two booster stations. City staff efforts include making repairs, responding to sewer main back-ups and pump failures, installing new mains, and performing routine line cleaning. Weekly inspections and testing are scheduled for the sewer lift stations to ensure they work properly. City staff also conducts periodic inspections of private grease interceptors to make sure there is proper maintenance by the property owner to reduce grease blockage of the public mains. The goal of this Division is to maintain the sewer collection system to minimize disruption of service or inconvenience to the City's residents.

Wastewater Treatment

The Wastewater Treatment Division operates and maintains the Calistoga Wastewater Treatment Facility and disposal system. The City's Wastewater Treatment Plant is permitted to treat a maximum daily dry weather flow of 840,000 gallons of sewage per day and in excess of 4.0MGD during peak wet weather flow under an NPDES permit issued by the Regional Water Quality Control Board. Current dry weather flows are approximately 500,000 gallons per day and there is approximately 48 million gallons of storage capacity. The Treatment Facility provides tertiary treatment and filtration of the City's sewage so that it can be beneficially reused as recycled water for irrigation or discharged to the Napa River when River flows are high enough. Typically, upwards of 100 million gallons of reclaimed water are distributed for irrigation each year, including spray field irrigation. The goal of this Division is to treat the City's wastewater in the most environmentally safe and cost-effective manner to provide the necessary treatment and disposal processes for City residents, businesses, and visitors.

Wastewater Operations

In March 2018, the City Council adopted a Five-Year Water Rate which provides revenue for capital improvements, increased operational costs, and to meet debt reserves. The Wastewater Operations Enterprise Fund anticipates a Fiscal Year 2019-20 ending balance of \$999,366 (\$869,532 Operations and \$129,834 Capital). Based on project activity and expenditures during this fiscal year it is anticipated that the wastewater fund balance will end Fiscal Year 2020-21 with an ending fund balance of \$514,475 (\$364,550 Operations and \$149,925 Capital).

| |
|---|
| Enterprise Fund Wastewater |
|---|

Wastewater Capital

The City anticipates wastewater connection fees from various developments in the amount of \$552,925. These will be used for Capital Projects. A significant level of effort and investment continues to be directed towards compliance with the Cease and Desist Order issued by the Regional Water Quality Control Board. Specifically, the geothermal meters and the riverside pond project. We anticipate completing the geothermal meter task in Fiscal Year 2020-21. The majority of Riverside pond phase 1 HMGP grant authorization work was completed in Fiscal Year 2019-20 (i.e. completed 50% design plans). Currently the FEMA/CalOES phase 1 submittal is under review for NEPA compliance. We anticipate authorization of phase 2 of the project in Fiscal Year 2021-22.

Projects planned this fiscal year include: Replacement of sewer main on second street, installation of geothermal meters at Roman Spa, complete dry weather calibration of sewer model, perform repairs at the Dunaweal Wastewater Treatment Plant that include repair of a concrete tank, equalization basin liner repair and replace a failed submersible pump.

One important component of the newly adopted rates is the ability for the City to establish Wastewater Fund reserves at a minimum of 20% within the next two fiscal years and increase the CIP reserves to meet anticipated needs.

Major Department Tasks Completed Fiscal Year 2019-20

- Complete construction of Palisades Lift Station Improvements*
- Complete construction of the Recycle water pump station
- Complete Riverside Pond Project – 50% Designs, CEQA and Permit apps*
- Complete installation of geothermal meters for Wilkinson's & Motor Lodge
- Continue design and replacement of aging collection system infrastructure
- Complete Remote access to all City lift stations
- Replace Rancho De Pump Station control panel

Major Departmental Goals for Fiscal Year 2020-21

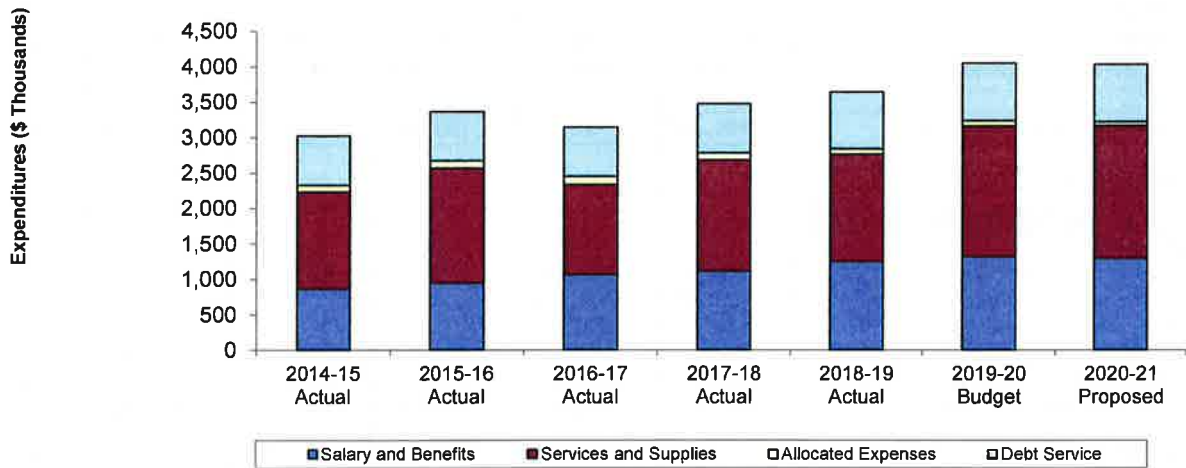
- Replace Sewer main (second street)
- Complete installation of geothermal water meters at Roman Spa*
- Complete Sewer Model for dry weather flows
- WWTP repairs (replace liner damage, submersible pump, and repair tank)

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

Wastewater Operations
Expenditure Summary

| EXPENDITURES BY CATEGORY | 2014-15 Actual | 2015-16 Actual | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Budget | 2020-21 Proposed |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| Salary and Benefits | 864,365 | 944,437 | 1,065,137 | 1,113,219 | 1,244,993 | 1,316,907 | 1,291,591 |
| Services and Supplies | 1,365,937 | 1,619,376 | 1,263,173 | 1,565,800 | 1,516,041 | 1,840,534 | 1,869,329 |
| Allocated Expenses | 97,372 | 106,171 | 117,823 | 97,087 | 77,138 | 78,949 | 58,938 |
| Capital Outlay | 59,720 | 70,923 | 56,031 | 205,649 | 62,947 | 105,584 | 41,000 |
| Debt Service | 694,563 | 695,249 | 695,472 | 695,289 | 801,618 | 807,404 | 807,329 |
| TOTAL | 3,081,957 | 3,436,156 | 3,197,636 | 3,677,044 | 3,702,737 | 4,149,378 | 4,068,187 |

Wastewater Operations
Trend in Expenditures (\$ Thousands)



Wastewater Operations Fund
Sources and Uses

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------------|--------------------------------|
| Operating Revenues | | | | | | | |
| Charges for Services | | | | | | | |
| Residential Sales | 1,380,441 | 1,416,974 | 1,444,035 | 1,641,588 | 1,823,708 | 1,840,676 | 1,914,303 |
| Transient Sales | 600,930 | 607,930 | 632,181 | 721,506 | 810,159 | 739,581 | 323,969 |
| Commercial Sales | 308,671 | 306,938 | 300,328 | 353,795 | 402,933 | 362,004 | 253,404 |
| Industrial Sales | 53,004 | 42,038 | 37,726 | 75,835 | 79,055 | 77,117 | 79,128 |
| Other Revenues | 96,366 | 93,508 | 100,389 | 125,804 | 111,769 | 100,074 | 82,401 |
| Total Operating Revenues | 2,439,412 | 2,467,388 | 2,514,659 | 2,918,528 | 3,227,624 | 3,119,452 | 2,653,205 |
| | 3% | 1% | 2% | 16% | 11% | 7% | -15% |
| Operating Expenses | | | | | | | |
| Wastewater Collection | 480,526 | 341,162 | 494,940 | 491,030 | 803,245 | 632,436 | 639,304 |
| Wastewater Treatment | 1,516,372 | 1,459,410 | 1,567,724 | 1,558,729 | 1,772,695 | 1,722,810 | 1,670,554 |
| Depreciation | 633,940 | 645,561 | 713,442 | 788,413 | 770,000 | 881,144 | 910,000 |
| Total Operating Expenditures | 2,630,838 | 2,446,133 | 2,776,106 | 2,838,172 | 3,345,940 | 3,236,390 | 3,219,858 |
| | 13% | -7% | 13% | 2% | 18% | 14% | -1% |
| Net Operating Surplus/Deficit | (191,426) | 21,255 | (261,447) | 80,356 | (118,316) | (116,938) | (566,653) |
| Special Projects | | | | | | | |
| Other Non Operating Sources Or (Uses) | | | | | | | |
| Debt Payments | | | | | | | |
| State Revolving Fund Loan Payments | (288,582) | (296,085) | (303,783) | (311,682) | (319,786) | (319,786) | (328,100) |
| CSCDA Revenue Bond Payments | (225,068) | (225,198) | (224,983) | - | - | - | - |
| USDA Loan Payment | (106,224) | (106,332) | (106,381) | - | - | - | - |
| 2018 WWTP Revenue Bonds | - | - | - | (431,785) | (441,988) | (441,988) | (443,738) |
| Cost of Issuance & Fees | (75,376) | (67,857) | (60,142) | (58,151) | (43,806) | (45,630) | (35,491) |
| Subtotal Debt Related Costs | (695,250) | (695,472) | (695,289) | (801,618) | (805,580) | (807,404) | (807,329) |
| Equipment | (70,923) | (56,031) | (205,649) | (62,947) | (104,145) | (105,584) | (41,000) |
| Total Other Non Operating Activities | (766,173) | (751,503) | (900,938) | (864,565) | (909,725) | (912,988) | (848,329) |
| Transfers From or (To) Other Funds | | | | | | | |
| Wastewater Capital (13-4700) | (23,598) | - | - | - | - | (85,252) | - |
| Wastewater Capital (03-3299) | | 207,357 | 400,000 | 3,696 | - | - | - |
| Add Back Non Cash Depreciation | 633,940 | 645,561 | 713,442 | 788,413 | 770,000 | 881,144 | 910,000 |
| Net All Transfers & Adjustments | 610,342 | 852,918 | 1,113,442 | 792,109 | 770,000 | 795,892 | 910,000 |
| Net Fund Surplus or (Deficit) | (347,257) | 122,670 | (48,943) | 7,900 | (258,041) | (234,034) | (504,982) |
| Beginning Working Capital | 1,369,195 | 1,021,938 | 1,144,609 | 1,095,666 | 983,417 | 1,103,566 | 869,532 |
| Ending Working Capital Operations | 1,021,938 | 1,144,609 | 1,095,666 | 1,103,566 | 725,376 | 869,532 | 364,550 |
| Ending Working Capital WWTP CIP | (78,115) | 1,885,536 | 1,323,083 | 524,190 | 144,152 | 129,834 | 149,925 |
| Total Ending Working Capital for Operations and CIP Funds | 943,824 | 3,030,145 | 2,418,749 | 1,627,756 | 869,528 | 999,366 | 514,475 |
| Working Capital Allocation to Reserves | | | | | | | |
| Operating Reserve - 20% of Expenses | 399,381 | 360,114 | 412,533 | 409,952 | 515,188 | 471,049 | 461,972 |
| Required Debt Service Reserve | 94,311 | 94,312 | 94,312 | 94,312 | 328,945 | 94,312 | 328,945 |
| Operating & Capital Contingency | 250,132 | 1,075,719 | 1,019,796 | 270,530 | 25,395 | 134,005 | (276,441) |
| Capital Reserve for future projects | 200,000 | 1,500,000 | 892,108 | 852,962 | - | 300,000 | - |
| Working Capital Allocation | 943,824 | 3,030,145 | 2,418,749 | 1,627,756 | 869,528 | 999,366 | 514,475 |

Wastewater CIP
Sources and Uses

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Operating Revenues | | | | | | | |
| Connection/Impact Fees | 79,724 | 2,972,222 | 140,315 | 183,477 | 550,500 | 550,500 | 552,925 |
| Total Operating Revenues | 79,724 | 2,972,222 | 140,315 | 183,477 | 550,500 | 550,500 | 552,925 |
| Operating Expenses | | | | | | | |
| Total Operating Expenditures | | | | | | | |
| Net Operating Surplus/Deficit | 79,724 | 2,972,222 | 140,315 | 183,477 | 550,500 | 550,500 | 552,925 |
| Other Non Operating Sources Or (Uses) | | | | | | | |
| Interest Earnings | 474 | 19,358 | 45,128 | - | - | - | - |
| Hazmit Grant | - | - | 35,601 | - | - | - | 41,250 |
| Capital Improvements | | | | | | | |
| Collection | (65,747) | (697,490) | (329,724) | (173,113) | (680,000) | (615,108) | (395,000) |
| Treatment | (876,971) | (123,082) | (46,273) | (805,561) | (480,000) | (415,000) | (179,084) |
| Subtotal Capital Improvements | (942,718) | (820,572) | (375,997) | (978,674) | (1,160,000) | (1,030,108) | (574,084) |
| Total Other Non Operating Activities | (192,244) | (801,214) | (295,268) | (978,674) | (1,160,000) | (1,030,108) | (532,834) |
| Transfers From or (To) Other Funds | | | | | | | |
| Wastewater Operations (03) | 23,598 | | (400,000) | - | - | 85,252 | - |
| Wastewater Operations (03) | | (207,357) | - | (3,696) | - | - | - |
| MTC - Berry St Project (25) | - | - | (7,500) | - | - | - | - |
| General Fund (01) | 105,946 | - | - | - | - | - | - |
| Net All Transfers | 129,544 | (207,357) | (407,500) | (3,696) | - | 85,252 | - |
| Net Fund Surplus or (Deficit) | 17,024 | 1,963,651 | (562,453) | (798,893) | (609,500) | (394,356) | 20,091 |
| Beginning Working Capital | (95,139) | (78,115) | 1,885,536 | 1,323,083 | 753,652 | 524,190 | 129,834 |
| Ending Working Capital | (78,115) | 1,885,536 | 1,323,083 | 524,190 | 144,152 | 129,834 | 149,925 |

Wastewater

System Capital Improvements

| Fd Proj | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Collection | | | | | | | |
| 13 5328 Pine Street Lift Station | 27,252 | 657,607 | 275,000 | - | - | - | - |
| 13 5437 Sewer System Assessment & Master | - | - | 3,846 | - | 75,000 | - | - |
| 13 5452 Sewer Lateral Replacement | 1,500 | - | - | - | 5,000 | 3,000 | 5,000 |
| 13 5483 Inflow & Infiltration Improvements | 8,416 | 13,632 | 8,414 | 49,217 | - | 12,108 | - |
| 13 5555 Sewer Main Replacements | - | - | - | 88,395 | - | - | 374,000 |
| 13 5527 E. Washington Sewer Trunk Line | 28,579 | 26,251 | - | - | - | - | - |
| 13 5607 Disadvantaged Salary Survey | - | - | - | - | - | - | 16,000 |
| 13 5514 Palisades Lift Station Repairs | - | - | 42,464 | 35,501 | 600,000 | 600,000 | - |
| Subtotal Wastewater Collection | 65,747 | 697,490 | 329,724 | 173,113 | 680,000 | 615,108 | 395,000 |
| Treatment | | | | | | | |
| 13 5493 VFD Secondary Effluent Pumps | 38,535 | 73,623 | - | - | - | - | - |
| 13 5518 New Effluent Storage Pond | 750,000 | - | - | - | - | - | - |
| 13 5533 Geothermal Water Meters per CDO | 6,517 | 13,977 | - | 46,617 | 280,000 | 80,000 | 30,000 |
| 13 5534 WWTP Upgrades for CDO Compliance | 81,919 | 17,741 | 25,777 | 46,057 | - | - | - |
| 13 5554 Kimball Instream | - | - | - | 12,880 | - | - | - |
| 13 5556 Recyled Water Pump & Installation | - | - | 750 | 312,459 | 25,000 | 25,000 | - |
| 13 5558 Grit Removal Aeration Basin | - | - | 19,746 | 136,400 | - | - | - |
| 13 5589 Tank Removal, Air Leak Repair | - | - | - | - | 75,000 | 75,000 | - |
| 13 5609 Plant Repairs | - | - | - | - | - | - | 94,084 |
| 13 5540 Riverside Ponds River Restoration | - | 17,741 | - | 251,148 | 100,000 | 235,000 | 55,000 |
| Subtotal Wastewater Treatment | 876,971 | 123,082 | 46,273 | 805,561 | 480,000 | 415,000 | 179,084 |
| Total Wastewater Capital Improvements | 942,718 | 820,572 | 375,997 | 978,674 | 1,160,000 | 1,030,108 | 574,084 |
| Funding Sources for Wastewater Projects | | | | | | | |
| Recyled Water Grant | 750,000 | - | - | - | - | - | - |
| Interest Earnings | 474 | - | - | - | - | - | - |
| Wastewater Connection Fees | 79,724 | 802,831 | 375,997 | 752,483 | 1,160,000 | 602,440 | 532,834 |
| Wastewater Operations Fund | 23,598 | - | - | 131,348 | - | 251,418 | - |
| HazMit Grant | - | 17,741 | - | 94,843 | - | 176,250 | 41,250 |
| General Fund (loan) | 105,946 | - | - | - | - | - | - |
| Total Funding Sources | 959,742 | 820,572 | 375,997 | 978,674 | 1,160,000 | 1,030,108 | 574,084 |

| Actual | Actual | Actual | Actual | Adopted Budget | Final Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|--------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | |
|--------------------------------|----------------------------|----------------|-----------------|----------------|----------------|------------------|----------------|
| 4301 | FULL-TIME SALARIES | 218,986 | 233,753 | 224,622 | 255,846 | 386,370 | 285,705 |
| 4302 | OVERTIME | 9,701 | 9,852 | 14,914 | 15,673 | 21,958 | 17,135 |
| 4303 | FICA/MEDICARE | 18,276 | 19,333 | 18,699 | 21,034 | 33,515 | 24,696 |
| 4308 | PART-TIME SALARIES | 3,602 | 3,997 | 4,797 | 4,512 | 5,694 | 3,036 |
| 4309 | SPECIAL PAY | 12,917 | 14,453 | 15,197 | 21,530 | 24,078 | 19,986 |
| 4310 | PERS | 58,160 | 68,204 | 57,157 | 64,668 | 99,168 | 83,838 |
| 4311 | MEDICAL/DENTAL | | 36,908 | 33,805 | 37,915 | 68,023 | 49,023 |
| 4312 | WORKERS COMP | 17,022 | 16,915 | 18,504 | 17,404 | 24,095 | 17,755 |
| 4313 | OTHER BENEFITS | 3,525 | 2,961 | 3,737 | (134) | 1,462 | 1,105 |
| SUBTOTAL | | 343,414 | 407,776 | 391,432 | 438,448 | 664,363 | 507,282 |
| SERVICES & SUPPLIES | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 1,034 | 6,110 | 2,466 | 3,619 | 6,000 | 6,000 |
| 4402 | CONTRACT SERVICES | 10,009 | 11,120 | 31,254 | 16,982 | 52,475 | 51,296 |
| 4403 | UTILITIES | 5,917 | 9,344 | 9,163 | 9,967 | 9,250 | 9,250 |
| 4404 | REPAIRS & MAINTENANCE | 1,802 | 9,013 | 5,889 | 3,540 | 6,500 | 6,500 |
| 4405 | TRAINING & SEMINARS: STAFF | 936 | 831 | 735 | 364 | 800 | 800 |
| 4408 | UNIFORM ALLOWANCE | 2,427 | 1,814 | 2,055 | 2,513 | 3,450 | 3,700 |
| 4415 | POSTAGE | 13 | - | - | 56 | 50 | 50 |
| 4417 | FUEL & OIL | 2,038 | 3,312 | 4,072 | 6,101 | 6,500 | 6,695 |
| 4422 | PENSION EXPENSE | 72,580 | (146,106) | 13,328 | (17,968) | 25,000 | 25,000 |
| 4424 | HEALTH & SAFETY | 252 | 338 | 210 | 605 | 1,040 | 1,040 |
| 4430 | DUES & SUBSCRIPTIONS | - | - | - | - | 120 | 120 |
| 4431 | FEES | 3,575 | 2,088 | 4,330 | 2,286 | 4,000 | 4,350 |
| 4434 | REPAIRS & MAINTENANCE | 10,003 | 4,303 | 2,547 | 2,900 | - | 1,544 |
| 4650 | TRAINING & SEMINARS: MGMT | - | - | - | 94 | 300 | 300 |
| 4510 | EQUIPMENT FUND RENTAL | 26,526 | 31,219 | 27,459 | 21,523 | 23,397 | 16,496 |
| SUBTOTAL | | 137,112 | (66,614) | 103,508 | 52,582 | 138,882 | 132,022 |
| OTHER | | | | | | | |
| 4505 | DEPRECIATION | 126,930 | 136,100 | 135,653 | 175,531 | 155,000 | 220,000 |
| 4820 | VEHICLES | - | - | 30,145 | - | - | - |
| 4821 | MISC FIELD EQUIPMENT | 33,888 | 51,063 | 63,257 | 24,885 | 41,500 | 19,000 |
| 4823 | COMPUTER EQUIPMENT | - | 4,968 | - | - | 8,000 | 10,000 |
| SUBTOTAL | | 160,818 | 192,131 | 229,055 | 200,416 | 204,500 | 249,000 |
| TOTAL PROGRAM BUDGET | | 641,344 | 533,293 | 723,995 | 691,446 | 1,007,745 | 888,304 |

| Actual | Actual | Actual | Actual | Adopted Budget | Final Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|--------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| PERSONNEL SERVICES | | | | | | | | |
|--------------------------------|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 4301 | FULL-TIME SALARIES | 295,426 | 355,320 | 415,938 | 480,622 | 517,794 | 492,985 | 464,190 |
| 4302 | OVERTIME | 26,387 | 37,891 | 28,332 | 32,610 | 29,575 | 24,675 | 27,937 |
| 4303 | FICA/MEDICARE | 26,283 | 31,384 | 35,089 | 40,671 | 45,647 | 43,647 | 40,262 |
| 4308 | PART TIME SALARIES | 11,138 | 14,485 | 4,797 | 4,512 | 5,694 | 3,036 | - |
| 4309 | SPECIAL PAY | 24,231 | 23,868 | 28,241 | 35,626 | 43,632 | 39,632 | 34,170 |
| 4310 | PERS | 79,118 | 83,137 | 78,645 | 85,607 | 105,792 | 96,792 | 104,485 |
| 4311 | MEDICAL/DENTAL | 67,967 | 79,639 | 95,582 | 100,149 | 102,804 | 93,804 | 82,563 |
| 4312 | WORKERS COMP | 24,452 | 25,298 | 28,832 | 26,719 | 32,818 | 26,900 | 28,946 |
| 4313 | OTHER BENEFITS | 5,475 | 4,739 | 6,331 | 29 | 1,882 | 1,882 | 1,756 |
| SUBTOTAL | | 561,877 | 657,361 | 721,787 | 806,545 | 885,638 | 823,353 | 784,309 |
| SERVICES & SUPPLIES | | | | | | | | |
| 4401 | MATERIALS & SUPPLIES | 136,404 | 179,487 | 173,907 | 151,732 | 155,000 | 155,000 | 152,000 |
| 4402 | CONTRACT SERVICES: NPDES Studies Sludge Disposal | 223,413 | 301,539 | 193,952 | 183,246 | 252,170 | 252,170 | 259,973 |
| 4403 | ELECTRICITY | 162,783 | 172,468 | 157,743 | 128,373 | 134,000 | 134,000 | 134,000 |
| 4404 | REPAIRS & MAINTENANCE | 53,815 | 37,911 | 33,281 | 29,049 | 50,000 | 50,000 | 50,000 |
| 4405 | TRAINING & SEMINARS: | 1,541 | 2,799 | 4,080 | 2,760 | 3,550 | 3,550 | 3,550 |
| 4408 | UNIFORM ALLOWANCE | 3,552 | 3,779 | 4,192 | 3,819 | 4,800 | 4,800 | 4,800 |
| 4410 | ADVERTISING | - | - | - | - | 150 | 150 | 150 |
| 4415 | POSTAGE | 4,516 | 3,918 | 5,074 | 4,444 | 4,200 | 4,200 | 4,200 |
| 4417 | FUEL & OIL | 4,810 | 10,549 | 9,796 | 11,076 | 10,325 | 10,325 | 10,325 |
| 4422 | PENSION EXPENSE | 98,735 | (178,095) | 18,339 | (23,786) | 25,000 | 25,000 | 25,000 |
| 4424 | HEALTH & SAFETY | 1,908 | 854 | 3,878 | 1,938 | 2,500 | 2,500 | 2,500 |
| 4430 | DUES & SUBSCRIPTIONS | 207 | 210 | 210 | 599 | 210 | 210 | 944 |
| 4431 | FEES | 22,024 | 29,276 | 24,795 | 25,535 | 26,400 | 26,400 | 26,413 |
| 4432 | LEASE PAYMENTS | - | - | 3,172 | 22,932 | 20,000 | 32,400 | 26,748 |
| 4434 | REPAIRS & MAINTENANCE | 28,181 | 15,192 | 9,603 | 7,090 | 4,000 | 4,000 | 4,000 |
| 4439 | CENTRAL SERV. OVERHEAD | 82,500 | 82,500 | 82,500 | 82,500 | 82,500 | 82,500 | 82,500 |
| 4440 | LAB TESTING | 50,004 | 52,505 | 51,269 | 64,390 | 55,000 | 55,000 | 55,000 |
| 4503 | WATER/SEWER EXPENSE | 444 | 553 | 518 | 667 | 700 | 700 | 700 |
| 4650 | TRAINING & SEMINARS: MGMT | 13 | - | - | 205 | 1,000 | 1,000 | 1,000 |
| 4510 | EQUIPMENT FUND RENTAL | 79,645 | 86,604 | 69,628 | 55,615 | 55,552 | 55,552 | 42,442 |
| SUBTOTAL | | 954,495 | 802,049 | 845,937 | 752,184 | 887,057 | 899,457 | 886,245 |
| OTHER | | | | | | | | |
| 4505 | DEPRECIATION | 507,010 | 509,461 | 577,789 | 612,882 | 615,000 | 675,000 | 690,000 |
| 4821 | MISC FIELD EQUIPMENT | 37,035 | - | 112,247 | 38,062 | 54,645 | 54,968 | 2,000 |
| 4823 | COMPUTER EQUIPMENT | - | - | - | - | - | - | 10,000 |
| SUBTOTAL | | 544,045 | 509,461 | 690,036 | 650,944 | 669,645 | 729,968 | 702,000 |
| TOTAL PROGRAM BUDGET | | 2,060,417 | 1,968,871 | 2,257,760 | 2,209,673 | 2,442,340 | 2,452,778 | 2,372,554 |

| Actual | Actual | Actual | Actual | Adopted Budget | Final Budget | Proposed Budget |
|----------|----------|----------|----------|----------------|--------------|-----------------|
| FY 15-16 | FY 16-17 | FY 17-18 | FY 18-19 | FY 19-20 | FY 19-20 | FY 20-21 |

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

| SERVICES & SUPPLIES | | | | | | | |
|--------------------------------|-------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4402 | CONTRACT SERVICES | 75,375 | 67,857 | 60,142 | 58,151 | 43,806 | 35,491 |
| 4501 | PRINCIPAL | 418,982 | 432,885 | 446,983 | 601,682 | 589,786 | 608,100 |
| 4502 | INTEREST | 200,892 | 194,730 | 188,164 | 141,785 | 171,988 | 163,738 |
| | SUBTOTAL | 695,249 | 695,472 | 695,289 | 801,618 | 805,580 | 807,329 |
| TOTAL PROGRAM BUDGET | | 695,249 | 695,472 | 695,289 | 801,618 | 805,580 | 807,329 |

This Page is Intentionally Left Blank

Special Revenue Funds

The Special Revenue Funds for the FY 20-21 budget are separate funds which segregate revenues and expenditures restricted for specific purposes – such as a specific grant program, restrictions by City Council ordinances, special property assessments, or just the need for separate budgeting and accounting of revenues for a specific purpose.

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

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

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

Asset Forfeiture

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

Gas Tax

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

| |
|------------------------------|
| Special Revenue Funds |
|------------------------------|

Road Maintenance and Rehabilitation Fund (RMRA)

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

Measure T Fund

Measure T funding is to be used for maintenance, reconstruction, and/or rehabilitation of streets, roads, and transportation infrastructure within the public right-of-way including but not limited to: sidewalks, curb and gutters, curb ramps, lighting, traffic signage, striping, and local roadway drainage. The Napa Valley Transportation Authority (NVTa) is the countywide sponsor of Measure T.

Mobile Home Park Programs

This fund implements the City's Rent Stabilization Ordinance, the State monitoring and inspection program, and the fees paid by the mobile home park owners and residents. The FY 20-21 Budget projects the inspection of a mobile home park. This fund is overseen by the Planning and Building Department.

Debt Service

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

Silverado Landscape Assessment District and Palisades Landscape Assessment District

These are special landscape assessment district funds that were established at the time the residential subdivisions were constructed to fund the maintenance of the common area landscaping benefiting all the properties in the subdivision.

Special Revenue Funds

The assessments were initially set by the developer and are reaffirmed every year by a public hearing before the City Council. The fees cover the bare basic maintenance expenditures and increasing the fees would require concurrence by the property owners. These funds are overseen by the Public Works Department.

Community Development Block Grant Programs

This fund was established to account for any Community Development Block Grants (CDBG) the City receives. The City in FY 2019-20 administered a \$600,000 HOME grant for the rehabilitation of homes owned by low-income households. This fund is overseen by the Planning and Building Department.

Community Development Fund Program

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

Police Grants

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

Reuse of Program Income Fund

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

City Administrative Facilities Development Impact Fee Fund

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

| |
|------------------------------|
| Special Revenue Funds |
|------------------------------|

to help fund land acquisition and construction of a new city hall and community center.

Fire Development Impact Fee Fund

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

Police Development Impact Fee Fund

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

Transportation Development Impact Fee Fund

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

Parking in Lieu Fee

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

Housing Grants

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

Cultural /Recreational Fund

This fund is the repository for cultural/recreational development impact fees collected from new developments to cover its share of the costs associated with

| |
|------------------------------|
| Special Revenue Funds |
|------------------------------|

providing cultural and recreational facilities required to serve future development. This fund is overseen by the Public Works Department.

Affordable Housing Fund

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

Abandoned Vehicle

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

Recreation, Fire and Police Donation funds

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

Traffic Signals and Northwest Drainage funds

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

Tree Mitigation

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

Local Transportation Street Fund (TDA)

This fund is used to account for revenues received pursuant to allocations made by the Metropolitan Transportation Committee under the Transportation Development Act (TDA) and the expenditures of such resources for eligible

| |
|------------------------------|
| Special Revenue Funds |
|------------------------------|

purposes as defined in the TDA and allocation instructions. This fund has been used for bike and pedestrian improvements, and for the Berry Street Bridge Project.

Employee Future Benefits Fund

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

Developer Deposit Fund

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

Equipment Replacement

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

Special Revenue Funds
Sources and Uses

| | Revenues | Expenses | Net Surplus /Deficit | Non-Operating | Net All Transfers | Net Suplus Deficit | Beg Fund Bal | End Fund Bal |
|-----------------------------|--------------------------|------------------|----------------------|------------------|-------------------|--------------------|------------------|------------------|
| | FY 20-21 Proposed Budget | | | | | | | |
| Asset Forfeiture | 500 | 4,000 | (3,500) | - | - | (3,500) | 18,195 | 14,695 |
| Gas Tax | 123,597 | 37,500 | 86,097 | - | (95,000) | (8,903) | 8,903 | - |
| Road Maintenance Rehab | 51,190 | - | 51,190 | - | (82,866) | (31,676) | 36,867 | 5,191 |
| Measure T | 317,400 | - | 317,400 | - | (438,100) | (120,700) | 345,903 | 225,203 |
| Mobile Home Park Programs | 24,040 | 12,650 | 11,390 | - | (8,110) | 3,280 | 69,467 | 72,747 |
| Debt Service | - | - | - | (373,902) | 373,902 | - | - | - |
| Silverado LAD | 1,000 | 1,253 | (253) | - | - | (253) | 2,522 | 2,269 |
| Palisades LAD | 1,550 | 2,856 | (1,306) | - | - | (1,306) | 3,508 | 2,202 |
| CDBG Programs | - | - | - | - | - | - | 1,218,250 | 1,218,250 |
| Community Devt Program | - | - | - | - | - | - | 386,297 | 386,297 |
| Police Grants | 108,440 | 17,440 | 91,000 | - | (125,000) | (34,000) | 210,817 | 176,817 |
| CDBG Revolving State Grants | 31,000 | 29,500 | 1,500 | - | (3,000) | (1,500) | 20,027 | 18,527 |
| City Administration | 13,100 | - | 13,100 | - | (35,000) | (21,900) | 55,435 | 33,535 |
| Fire Fee | 40,075 | - | 40,075 | - | - | 40,075 | 43,032 | 83,107 |
| Police Fee | 43,030 | - | 43,030 | - | - | 43,030 | 62,417 | 105,447 |
| Transportation Fee | 37,000 | - | 37,000 | - | (241,000) | (204,000) | 750,552 | 546,552 |
| Parking In Lieu Fee | 6,150 | - | 6,150 | - | - | 6,150 | 117,272 | 123,422 |
| Housing Grants | - | - | - | - | - | - | 3,847,115 | 3,847,115 |
| Cultural Recreational Fee | 78,143 | - | 78,143 | - | (95,000) | (16,857) | 16,857 | - |
| Affordable Housing | 242,968 | - | 242,968 | - | - | 242,968 | 1,322,481 | 1,565,449 |
| Abandon Vehicle | 50 | - | 50 | - | (4,600) | (4,550) | 6,290 | 1,740 |
| Fire Donation | - | - | - | - | - | - | 991 | 991 |
| Recreation Donation | 2,000 | - | 2,000 | - | (8,000) | (6,000) | 11,132 | 5,132 |
| Police Donation | 50 | - | 50 | - | - | 50 | 12,680 | 12,730 |
| Traffic Signals | 300 | - | 300 | - | (60,500) | (60,200) | 328,986 | 268,786 |
| Northwest Drainage | - | - | - | - | - | - | 3,258 | 3,258 |
| Tree Mitigation | 500 | - | 500 | - | - | 500 | 73,460 | 73,960 |
| MTC Grants | 1,082,000 | 1,285,000 | (203,000) | - | 203,000 | - | - | - |
| Employee Future Benefits | 1,500 | - | 1,500 | - | - | - | 60,829 | 62,329 |
| Total Special Funds | 2,205,583 | 1,390,199 | 815,384 | (373,902) | (619,274) | (177,792) | 9,033,543 | 8,855,752 |

Asset Forfeiture (11)
Sources and Uses

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3100 Fines, Forfeitures & Penalties | 7,362 | - | 11,326 | 349 | 500 | 500 | 500 |
| 3251 Interest | 150 | 229 | 619 | - | - | - | - |
| Total Operating Revenues | 7,512 | 229 | 11,945 | 349 | 500 | 500 | 500 |
| Expenditures | | | | | | | |
| Police Services | | | | | | | |
| 4116 4401 Material & Supply | 2,492 | 770 | - | 2,879 | 2,000 | 2,000 | 2,000 |
| 4116 4404 Repairs & Mntc | - | - | - | - | 2,000 | 2,000 | 2,000 |
| 4116 4461 K-9 Program | 200 | - | - | - | - | - | - |
| Total Operating Expenditures | 2,692 | 770 | - | 2,879 | 4,000 | 4,000 | 4,000 |
| Net Operating Surplus/Deficit | 4,820 | (541) | 11,945 | (2,530) | (3,500) | (3,500) | (3,500) |
| Transfers From or (To) Other Funds | | | | | | | |
| Equipment Replacement Fund | - | - | - | (30,000) | - | - | - |
| Net All Transfers | - | - | - | (30,000) | - | - | - |
| Net Fund Surplus or (Deficit) | 4,820 | (541) | 11,945 | (32,530) | (3,500) | (3,500) | (3,500) |
| Beginning Fund Balance | 38,001 | 42,821 | 42,280 | 54,225 | 20,375 | 21,695 | 18,195 |
| Ending Fund Balance | 42,821 | 42,280 | 54,225 | 21,695 | 16,875 | 18,195 | 14,695 |

Gas Tax (21)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3233 Gas Tax 2106 | 18,843 | 18,446 | 18,394 | 18,880 | 18,893 | 18,893 | 17,000 |
| 3234 Gas Tax 2107 | 38,462 | 36,902 | 36,993 | 36,804 | 38,967 | 38,967 | 35,770 |
| 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 | 193 | 79 | 132 | 123 | 75 | 75 | 75 |
| 3253 Gas Tax 2105 | 29,538 | 29,106 | 28,426 | 29,266 | 29,674 | 29,674 | 26,752 |
| 3271 Gas Tax - HUT 2103 | 27,026 | 13,826 | 26,353 | 23,835 | 45,492 | 45,492 | 42,000 |
| 3289 Other Revenues | 3,800 | 3,800 | 10,947 | 3,591 | - | - | - |
| Total Operating Revenues | 119,862 | 104,159 | 123,245 | 114,499 | 135,101 | 135,101 | 123,597 |
| Expenditures | | | | | | | |
| 4451 4403 Utilities - Street Lights | 40,265 | 49,080 | 36,543 | 33,896 | 37,500 | 37,500 | 37,500 |
| Total Operating Expenditures | 85,185 | 49,080 | 36,543 | 33,896 | 37,500 | 37,500 | 37,500 |
| Net Operating Surplus/Deficit | 34,677 | 55,079 | 86,702 | 80,603 | 97,601 | 97,601 | 86,097 |
| Transfers From or (To) Other Funds | | | | | | | |
| From MTC TDA (25) | | | | | | | |
| 4700 4799 General Fund | (95,000) | (95,000) | (95,000) | (78,226) | (95,000) | (95,000) | (95,000) |
| Net All Transfers | (89,979) | (95,000) | (95,000) | (78,226) | (95,000) | (95,000) | (95,000) |
| Net Fund Surplus or (Deficit) | (55,302) | (39,921) | (8,298) | 2,377 | 2,601 | 2,601 | (8,903) |
| Beginning Fund Balance | 107,446 | 52,144 | 12,223 | 3,925 | 3,925 | 6,302 | 8,903 |
| Ending Fund Balance | 52,144 | 12,223 | 3,925 | 6,302 | 6,526 | 8,903 | 0 |

Road Maintenance Rehab Account SB1 (22)

Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3274 Road Mntc Rehab | | - | 30,959 | 98,460 | 87,642 | 87,642 | 51,190 |
| Total Operating Revenues | - | - | 30,959 | 98,460 | 87,642 | 87,642 | 51,190 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | - | - | 30,959 | 98,460 | 87,642 | 87,642 | 51,190 |
| Transfers From or (To) Other Funds | | | | | | | |
| From MTC TDA (25) | | | | | | | |
| 4700 4799 General Fund | - | - | (30,692) | (61,860) | (87,642) | (87,642) | (82,866) |
| Net All Transfers | - | - | (30,692) | (61,860) | (87,642) | (87,642) | (82,866) |
| Net Fund Surplus or (Deficit) | - | - | 267 | 36,600 | - | - | (31,676) |
| Beginning Fund Balance | | - | - | 267 | - | 36,867 | 36,867 |
| Ending Fund Balance | - | - | 267 | 36,867 | - | 36,867 | 5,191 |

Measure T (24)

Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3274 Road Mntc Rehab | | - | - | 531,257 | 225,000 | 425,000 | 317,400 |
| Total Operating Revenues | - | - | - | 531,257 | 225,000 | 425,000 | 317,400 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | - | - | - | 531,257 | 225,000 | 425,000 | 317,400 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 To General Fund | | - | - | (243,354) | (367,000) | (367,000) | (438,100) |
| Net All Transfers | | - | - | (243,354) | (367,000) | (367,000) | (438,100) |
| Net Fund Surplus or (Deficit) | - | - | - | 287,903 | (142,000) | 58,000 | (120,700) |
| Beginning Fund Balance | | - | - | - | 142,940 | 287,903 | 345,903 |
| Ending Fund Balance | - | - | - | 287,903 | 940 | 345,903 | 225,203 |

MTC GRANTS (25)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3225 TDA Street/Signal | - | 99,485 | - | 35,003 | 88,619 | - | - |
| 3230 TDA Bicycle Education | - | - | - | 4,106 | 4,798 | 4,798 | - |
| 3225 TDA Pedestrian | - | 7,899 | - | - | 163,889 | - | - |
| 3225 TDA Charging Station | - | - | - | 12,480 | - | - | - |
| 3230 TDA Brannan Street | - | - | - | 12,194 | - | 9,932 | - |
| 3230 TDA Pioneer Park | - | - | - | - | 48,000 | - | 117,000 |
| 3230 IRWMP Grant Pioneer Park | - | - | - | - | - | - | 490,000 |
| 3230 MTC Bridge Grant | 205,204 | 531,139 | 4,571,480 | 273,879 | - | - | - |
| 3230 MTC Bridge Grant (Disallowed Costs) | - | - | (246,900) | - | - | - | - |
| 3230 MTC Foothill/Petrified Signal | - | - | - | - | - | 59,459 | 475,000 |
| 3225 MTC Riverside AT&T | - | - | - | 32,474 | - | 20,160 | - |
| Total Operating Revenues | 205,204 | 638,523 | 4,324,580 | 370,136 | 305,306 | 94,349 | 1,082,000 |
| Expenditures | | | | | | | |
| 4994 4915 Other CIP Project Imp | - | 28,438 | 11,300 | - | 175,000 | - | - |
| 4994 4905 Bicycle Education | - | - | 1,097 | 4,106 | 4,798 | 4,798 | - |
| 5518 4905 Berry Street Bridge Repl | 206,029 | 532,590 | 4,722,099 | 284,246 | - | 1,652 | 25,000 |
| 5530 4915 Logvy Pedestrian Pathway | - | 63,658 | 66,233 | - | - | - | - |
| 5536 4915 Lincoln/Brannan St Crosswalk | - | - | 16,539 | 29,010 | 58,701 | 12,415 | 5,000 |
| 5583 4915 EV Charging Station | - | - | - | 16,595 | - | - | - |
| 5560 4915 Pioneer Park Pedestrian | - | - | - | 23,671 | 60,000 | 126,720 | 650,000 |
| 5601 4915 Riverside Pedestrian (ATT) | - | - | - | - | - | 25,000 | - |
| 5537 4915 Foothill/Petrified Signal | 1,507 | 35,288 | (7,250) | 17,503 | 75,000 | 59,459 | 605,000 |
| Total Operating Expenditures | 207,536 | 659,974 | 4,810,018 | 375,131 | 373,499 | 230,044 | 1,285,000 |
| Net Operating Surplus/Deficit | (2,332) | (21,451) | (485,438) | (4,995) | (68,193) | (135,695) | (203,000) |
| Transfers From or (To) Other Funds | | | | | | | |
| 3299 General Fund (from) | 7,812 | 1,507 | 486,878 | 6,101 | 23,111 | - | - |
| 3299 Wastewater Fund (from) | - | - | 7,500 | - | - | - | - |
| 3299 Cultural/Recreation (from) | - | - | 1,818 | - | - | 97,378 | - |
| 3299 Transportation Fund | - | - | - | - | - | 38,317 | 99,500 |
| 3299 Traffic Signal (90) | - | 20,000 | 3,461 | - | 45,082 | - | 103,500 |
| 4700 General Fund (to) | (5,481) | - | (14,275) | (1,106) | - | - | - |
| Net All Transfers | 2,331 | 21,507 | 485,382 | 4,995 | 68,193 | 135,695 | 203,000 |
| 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 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3215 Interest Earnings | 106 | 216 | 654 | 954 | - | - | - |
| 3270 Inspection Fees | 7,940 | 7,940 | 8,265 | 8,265 | 7,940 | 8,265 | 7,940 |
| 3282 Rent Stabilization Fees | 9,760 | 9,680 | 9,780 | 9,800 | 10,600 | 10,600 | 10,600 |
| 3289 Other Revenues | | | | | | 5,500 | 5,500 |
| Total Operating Revenues | 17,806 | 17,836 | 18,699 | 19,019 | 18,540 | 24,365 | 24,040 |
| Expenditures | | | | | | | |
| 4610 4402 Contract Services | - | - | - | - | - | 5,550 | 5,550 |
| 4610 4415 Postage & Reproduction | - | - | - | - | 275 | 275 | 275 |
| 4610 4431 Fees - To State | 1,275 | 1,275 | 2,550 | 1,275 | 1,275 | 1,275 | 6,825 |
| Total Operating Expenditures | 1,275 | 1,275 | 2,550 | 1,275 | 1,550 | 7,100 | 12,650 |
| Net Operating Surplus/Deficit | 16,531 | 16,561 | 16,149 | 17,744 | 16,990 | 17,265 | 11,390 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 General Fund for RSO Admin by City Planning | (2,520) | (1,500) | (1,500) | (1,030) | (850) | (850) | (850) |
| 4700 4799 General Fund for Inspections by City Building | (5,000) | (5,600) | (6,000) | (6,000) | (6,240) | (6,240) | (7,260) |
| Net All Transfers | (7,520) | (7,100) | (7,500) | (7,030) | (7,090) | (7,090) | (8,110) |
| Net Fund Surplus or (Deficit) | 9,011 | 9,461 | 8,649 | 10,714 | 9,900 | 10,175 | 3,280 |
| Beginning Fund Balance | 21,457 | 30,468 | 39,929 | 48,578 | 58,587 | 59,292 | 69,467 |
| Ending Fund Balance | 30,468 | 39,929 | 48,578 | 59,292 | 68,487 | 69,467 | 72,747 |

Debt Service (30)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| Total Operating Revenues | 5,000 | - | - | - | - | - | - |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 5,000 | - | - | - | - | - | - |
| Other Non Operating Sources Or (Uses) | | | | | | | |
| Debt Service | | | | | | | |
| 4430 4501 Principal | (228,559) | (362,059) | (291,609) | (298,786) | (306,108) | (306,108) | (313,660) |
| 4430 4502 Interest | (245,056) | (98,043) | (82,293) | (75,116) | (67,794) | (67,794) | (60,242) |
| Total Other Non Operating Activities | (477,011) | (460,102) | (373,902) | (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 | 373,902 |
| 3299 Public Safety Fund | 253,650 | 9,106 | - | - | - | - | - |
| Net All Transfers | 472,011 | 460,102 | 373,902 | 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 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3399 Assessments | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| 3251 Other Revenues | 2 | 6 | 26 | 47 | - | - | - |
| Total Operating Revenues | 1,002 | 1,006 | 1,026 | 1,047 | 1,000 | 1,000 | 1,000 |
| Expenditures | | | | | | | |
| 4167 4402 Contract Services | 2,465 | 671 | 50 | 123 | 1,203 | 1,203 | 1,203 |
| 4167 4431 Fees | - | - | - | - | 50 | 50 | 50 |
| Total Operating Expenditures | 2,465 | 671 | 50 | 123 | 1,253 | 1,253 | 1,253 |
| Net Operating Surplus/Deficit | (1,463) | 335 | 976 | 924 | (253) | (253) | (253) |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | - | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | (1,463) | 335 | 976 | 924 | (253) | (253) | (253) |
| Beginning Fund Balance | 2,003 | 540 | 875 | 1,851 | 1,598 | 2,775 | 2,522 |
| Ending Fund Balance | 540 | 875 | 1,851 | 2,775 | 1,345 | 2,522 | 2,269 |

Palisades Landscape Maintenance (35)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3399 Assessments | 1,488 | 1,585 | 1,505 | 1,585 | 1,550 | 1,550 | 1,550 |
| 3251 Other Revenues | 11 | 24 | 61 | - | - | - | - |
| Total Operating Revenues | 1,499 | 1,609 | 1,566 | 1,585 | 1,550 | 1,550 | 1,550 |
| Expenditures | | | | | | | |
| 4168 4402 Contract Services | 142 | 277 | 298 | 268 | 1,700 | 1,700 | 1,700 |
| 4168 4403 Utilities | 728 | 749 | 800 | 1,060 | 1,100 | 1,100 | 1,100 |
| 4168 4431 Fees | - | - | - | - | 56 | 56 | 56 |
| Total Operating Expenditures | 870 | 1,026 | 1,098 | 1,328 | 2,856 | 2,856 | 2,856 |
| Net Operating Surplus/Deficit | 629 | 583 | 468 | 257 | (1,306) | (1,306) | (1,306) |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | - | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | 629 | 583 | 468 | 257 | (1,306) | (1,306) | (1,306) |
| Beginning Fund Balance | 2,877 | 3,506 | 4,089 | 4,557 | 3,251 | 4,814 | 3,508 |
| Ending Fund Balance | 3,506 | 4,089 | 4,557 | 4,814 | 1,945 | 3,508 | 2,202 |

CDBG (38)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| Total Operating Revenues | - | - | - | - | - | - | - |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| 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 | 1,218,250 |
| Prior Period Adjustment | (1,001,500) | | | | | | |
| Ending Fund Balance Available | 1,218,250 | 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 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3251 1990's Loan and Investment Interest | 54,286 | 16,459 | 8,711 | - | - | - | - |
| 3289 1990's Rehabilitation Loans | 53,629 | (988) | 3,648.00 | 17,859 | - | - | - |
| Total Operating Revenues | 107,915 | 15,471 | 12,359 | 17,859 | - | - | - |
| Expenditures | | | | | | | |
| 4122 4402 Contract Svcs - Streets | 939 | 746 | - | - | - | - | - |
| 4615 4402 Low Income Housing Programs | 39,438 | 40,766 | 41,526 | 31,577 | - | - | - |
| Total Operating Expenditures | 40,377 | 41,512 | 41,526 | 31,577 | - | - | - |
| Net Operating Surplus/Deficit | 67,538 | (26,041) | (29,167) | (13,718) | - | - | - |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 CDBG Revolving State | - | (362,494) | (18,783) | - | - | - | - |
| 4700 4799 General Fund | (2,350) | - | - | - | - | - | - |
| Net All Transfers | (2,350) | (362,494) | (18,783) | - | - | - | - |
| Net Fund Surplus or (Deficit) | 65,188 | (388,535) | (47,950) | (13,718) | - | - | - |
| Beginning Fund Balance | 844,185 | 909,373 | 447,965 | 400,015 | 396,367 | 386,297 | 386,297 |
| Prior Period Adjustment | | (72,873) | | | | | |
| Ending Fund Balance Available | 909,373 | 447,965 | 400,015 | 386,297 | 396,367 | 386,297 | 386,297 |

Police Grants (41)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3358 State COPS Grant | 137,996 | 139,722 | 152,178 | 155,947 | 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 | 2,446 | | - | |
| Total Operating Revenues | 137,996 | 148,206 | 162,298 | 166,877 | 108,440 | 108,440 | 108,440 |
| Expenditures | | | | | | | |
| 4659 4433 COPS Programs | 3,666 | 137 | 415 | 424 | 9,000 | 9,000 | 9,000 |
| 4659 4433 GANG Grant Program | - | - | - | - | 8,440 | 8,440 | 8,440 |
| 4659 4433 Juvenile Diversion | 12,500 | 12,500 | 12,500 | - | - | - | - |
| Total Operating Expenditures | 16,166 | 12,637 | 12,915 | 424 | 17,440 | 17,440 | 17,440 |
| Net Operating Surplus/Deficit | 121,830 | 135,569 | 149,383 | 166,453 | 91,000 | 91,000 | 91,000 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 General Fund - COPS | (34,033) | (128,828) | (70,069) | (78,828) | (85,000) | (85,000) | (125,000) |
| 4700 4799 Equipment Fund | (38,911) | - | (16,922) | (38,063) | - | (11,617) | - |
| Net All Transfers | (72,944) | (128,828) | (86,991) | (116,891) | (85,000) | (96,617) | (125,000) |
| Net Fund Surplus or (Deficit) | 48,886 | 6,741 | 62,392 | 49,562 | 6,000 | (5,617) | (34,000) |
| Beginning Fund Balance | 48,853 | 97,739 | 104,480 | 166,872 | 140,044 | 216,434 | 210,817 |
| Ending Fund Balance | 97,739 | 104,480 | 166,872 | 216,434 | 146,044 | 210,817 | 176,817 |

CDBG Revolving State Grants (44)

Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3289 Loan Repayments | | - | kk | - | 20,000 | 56,361 | 30,000 |
| 3225 State Grants | - | - | 28 | 55,049 | 200,000 | 567,234 | - |
| 3251 Interest | - | 445 | 1,922 | 564 | 1,000 | 1,000 | 1,000 |
| Total Operating Revenues | - | 445 | 1,950 | 55,613 | 221,000 | 624,595 | 31,000 |
| Expenditures | | | | | | | |
| 4402 Contract Services | - | 270 | 279,985 | 143,768 | 150,000 | 600,000 | 29,500 |
| Total Operating Expenditures | - | 270 | 279,985 | 143,768 | 150,000 | 600,000 | 29,500 |
| Net Operating Surplus/Deficit | - | 175 | (278,035) | (88,155) | 71,000 | 24,595 | 1,500 |
| Transfers From or (To) Other Funds | | | | | | | |
| 3299 CDBG Repayment Loans | - | 362,494 | - | 3,521 | - | - | - |
| 4700 4799 General Fund (01) | - | - | - | - | (24,595) | (4,568) | (3,000) |
| Net All Transfers | - | 362,494 | - | 3,521 | (24,595) | (4,568) | (3,000) |
| Net Fund Surplus or (Deficit) | - | 362,669 | (278,035) | (84,634) | 46,405 | 20,027 | (1,500) |
| Beginning Fund Balance | - | - | 362,669 | 84,634 | 85,634 | - | 20,027 |
| Ending Fund Balance | - | 362,669 | 84,634 | - | 132,039 | 20,027 | 18,527 |

City Administrative Facilities (48)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3269 City Administration Impact Fees | 17,610 | 110,002 | 27,076 | 38,265 | 6,000 | 33,270 | 13,000 |
| 3251 Interest | 89 | 718 | 2,224 | 3,332 | 100 | 100 | 100 |
| Total Operating Revenues | 17,699 | 110,720 | 29,300 | 41,597 | 6,100 | 33,370 | 13,100 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 17,699 | 110,720 | 29,300 | 41,597 | 6,100 | 33,370 | 13,100 |
| Transfers From or (To) Other Funds | | | | | | | |
| To General Fund (01) | | | | | | | |
| 4700 4799 General Fund (fairgrounds) | - | - | - | - | - | (170,000) | - |
| 4700 4799 General Fund (city hall) | - | - | - | - | (15,000) | (15,000) | (35,000) |
| Net All Transfers | - | - | - | - | (15,000) | (185,000) | (35,000) |
| Net Fund Surplus or (Deficit) | 17,699 | 110,720 | 29,300 | 41,597 | (8,900) | (151,630) | (21,900) |
| Beginning Fund Balance | 7,749 | 25,448 | 136,168 | 165,468 | 222,586 | 207,065 | 55,435 |
| Ending Fund Balance | 25,448 | 136,168 | 165,468 | 207,065 | 213,686 | 55,435 | 33,535 |

Fire Fee (49)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3269 Fire Impact Fees | 14,847 | 243,322 | 18,943 | 24,708 | 45,000 | 45,000 | 40,000 |
| 3251 Interest | 75 | 1,425 | 3,884 | 225 | 75 | 75 | 75 |
| Total Operating Revenues | 14,922 | 244,747 | 22,827 | 24,933 | 45,075 | 45,075 | 40,075 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 14,922 | 244,747 | 22,827 | 24,933 | 45,075 | 45,075 | 40,075 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 Equipment Fund (15) | | | | (300,000) | (16,000) | (16,000) | - |
| Net All Transfers | - | - | - | (300,000) | (16,000) | (16,000) | - |
| Net Fund Surplus or (Deficit) | 14,922 | 244,747 | 22,827 | (275,067) | 29,075 | 29,075 | 40,075 |
| Beginning Fund Balance | 6,528 | 21,450 | 266,197 | 289,024 | 29,604 | 13,957 | 43,032 |
| Ending Fund Balance | 21,450 | 266,197 | 289,024 | 13,957 | 58,679 | 43,032 | 83,107 |

Police Fee (50)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3269 Police Impact Fees | 3,933 | 76,087 | 4,494 | 6,621 | 41,330 | 41,330 | 43,000 |
| 3251 Interest | 20 | 441 | 1,181 | 1,545 | 30 | 30 | 30 |
| Total Operating Revenues | 3,953 | 76,528 | 5,675 | 8,166 | 41,360 | 41,360 | 43,030 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 3,953 | 76,528 | 5,675 | 8,166 | 41,360 | 41,360 | 43,030 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 Equipment Fund (15) | - | - | - | - | (75,000) | (75,000) | - |
| Net All Transfers | - | - | - | - | (75,000) | (75,000) | - |
| Net Fund Surplus or (Deficit) | 3,953 | 76,528 | 5,675 | 8,166 | (33,640) | (33,640) | 43,030 |
| Beginning Fund Balance | 1,735 | 5,688 | 82,216 | 87,891 | 98,738 | 96,057 | 62,417 |
| Ending Fund Balance | 5,688 | 82,216 | 87,891 | 96,057 | 65,098 | 62,417 | 105,447 |

Parking In Lieu Fee (55)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3261 Parking In Lieu Fee | 10,251 | 2,050 | 3,362 | 11,867 | 6,000 | 6,000 | 6,000 |
| 3251 Interest | 375 | 594 | 1,541 | 2,069 | 150 | 150 | 150 |
| Total Operating Revenues | 10,626 | 2,644 | 4,903 | 13,936 | 6,150 | 6,150 | 6,150 |
| Expenditures | | | | | | | |
| 4402 Contract Services | | | - | - | - | 17,475 | - |
| Total Operating Expenditures | - | - | - | - | - | 17,475 | - |
| Net Operating Surplus/Deficit | 10,626 | 2,644 | 4,903 | 13,936 | 6,150 | (11,325) | 6,150 |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | - | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | 10,626 | 2,644 | 4,903 | 13,936 | 6,150 | (11,325) | 6,150 |
| Beginning Fund Balance | 96,488 | 107,114 | 109,758 | 114,661 | 126,811 | 128,597 | 117,272 |
| Ending Fund Balance | 107,114 | 109,758 | 114,661 | 128,597 | 132,961 | 117,272 | 123,422 |

Transportation Fee (57)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3269 Transportation Impact Fee | 68,170 | 357,254 | 102,127 | 123,769 | 21,800 | 86,484 | 36,000 |
| 3251 Interest | 339 | 2,381 | 7,612 | 11,285 | 1,000 | 1,000 | 1,000 |
| Total Operating Revenues | 68,509 | 359,635 | 109,739 | 135,054 | 22,800 | 87,484 | 37,000 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 68,509 | 359,635 | 109,739 | 135,054 | 22,800 | 87,484 | 37,000 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 MTC Fund (25) | - | - | - | - | - | (38,317) | (142,500) |
| 4700 4799 General Fund | - | - | - | - | - | - | (98,500) |
| Net All Transfers | - | - | - | - | - | (38,317) | (241,000) |
| Net Fund Surplus or (Deficit) | 68,509 | 359,635 | 109,739 | 135,054 | 22,800 | 49,167 | (204,000) |
| Beginning Fund Balance | 28,448 | 96,957 | 456,592 | 566,331 | 732,784 | 701,385 | 750,552 |
| Ending Fund Balance | 96,957 | 456,592 | 566,331 | 701,385 | 755,584 | 750,552 | 546,552 |

Housing Grants (76)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3278 HOME Rehab Grant | 487,117 | 103,527 | 92,049 | 90,807 | - | - | - |
| Total Operating Revenues | 487,117 | 103,527 | 92,049 | 90,807 | - | - | - |
| Expenditures | | | | | | | |
| Total Operating Expenditures | 439,507 | 36,241 | - | - | - | - | - |
| Net Operating Surplus/Deficit | 47,610 | 67,286 | 92,049 | 90,807 | - | - | - |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | (2,667) | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | 44,943 | 67,286 | 92,049 | 90,807 | - | - | - |
| Beginning Fund Balance | 3,467,036 | 3,511,979 | 3,664,259 | 3,756,308 | 3,756,308 | 3,847,115 | 3,847,115 |
| | | 84,994 | | | | | |
| Ending Fund Balance | 3,511,979 | 3,664,259 | 3,756,308 | 3,847,115 | 3,756,308 | 3,847,115 | 3,847,115 |

Cultural/Recreational Fee (77)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3269 Cultural/Recreational Fee | 48,831 | 301,996 | 54,832 | 50,058 | 65,000 | 65,000 | 77,643 |
| 3251 Interest | 46 | 1,315 | 1,602 | 2,768 | 500 | 500 | 500 |
| Total Operating Revenues | 48,877 | 303,311 | 56,434 | 52,826 | 65,500 | 65,500 | 78,143 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 48,877 | 303,311 | 56,434 | 52,826 | 65,500 | 65,500 | 78,143 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 General Fund | | | | | - | | - |
| 4700 4799 Debt Service Fund (30) | (42,477) | - | - | - | - | | - |
| 4700 4799 MTC Grant Fund (25) | - | - | - | - | - | (97,378) | - |
| 4700 4799 General Fund | - | (70,000) | (183,552) | - | (117,000) | (123,296) | (95,000) |
| From General Fund | | | | | | | |
| Net All Transfers | (42,477) | (70,000) | (183,552) | - | (117,000) | (220,674) | (95,000) |
| Net Fund Surplus or (Deficit) | 6,400 | 233,311 | (127,118) | 52,826 | (51,500) | (155,174) | (16,857) |
| Beginning Fund Balance | 6,612 | 13,012 | 246,323 | 119,205 | 188,518 | 172,031 | 16,857 |
| Ending Fund Balance | 13,012 | 246,323 | 119,205 | 172,031 | 137,018 | 16,857 | - |

Affordable Housing Fund (78)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3251 Interest | 11,250 | 3,765 | 25,600 | - | 200 | 12,000 | 200 |
| 3204 Housing TOT | | - | - | 247,677 | 500,000 | 370,000 | 230,000 |
| 3278 Development Impact and In-Lieu Fees | 16,566 | 617,460 | 15,333 | 46,582 | - | 19,757 | 12,000 |
| 3940 Proceeds of Loans | 100,000 | 12,000 | 69,216 | - | - | 24,000 | - |
| 3289 Other Revenues | 45,348 | 172 | 297 | 275 | 768 | 840 | 768 |
| Total Operating Revenues | 173,164 | 633,397 | 110,446 | 294,534 | 500,968 | 426,597 | 242,968 |
| Expenditures | | | | | | | |
| 4615 4402 Affordable Housing Services | 20,000 | 25,000 | 52,957 | - | - | - | - |
| 4615 4910 Eddy Street Land Acq | - | - | 255,045 | 250,000 | - | - | - |
| Total Operating Expenditures | 737,261 | 506,719 | 308,002 | 250,000 | - | - | - |
| Net Operating Surplus/Deficit | (564,097) | 126,678 | (197,556) | 44,534 | 500,968 | 426,597 | 242,968 |
| 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) | (444,097) | 81,678 | (177,887) | 44,534 | 500,968 | 426,597 | 242,968 |
| Beginning Fund Balance | 502,155 | 1,071,558 | 1,029,237 | 851,350 | 831,700 | 895,884 | 1,322,481 |
| Prior Period Adjustment | 1,013,500 | (123,999) | | | | | |
| Ending Fund Balance | 1,071,558 | 1,029,237 | 851,350 | 895,884 | 1,332,668 | 1,322,481 | 1,565,449 |

Abandoned Vehicle (79)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3790 Abandoned Vehicle Fees | 12,228 | - | - | - | - | - | - |
| 3251 Interest | 118 | 160 | 340 | 174 | 50 | 50 | 50 |
| Total Operating Revenues | 12,346 | 160 | 340 | 174 | 50 | 50 | 50 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 12,346 | 160 | 340 | 174 | 50 | 50 | 50 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 General Fund | (4,600) | (4,600) | (4,600) | (4,600) | (4,600) | (4,600) | (4,600) |
| 4700 4799 Equipment Repl Fund | - | - | - | (10,000) | - | - | - |
| Net All Transfers | (4,600) | (4,600) | (4,600) | (14,600) | (4,600) | (4,600) | (4,600) |
| Net Fund Surplus or (Deficit) | 7,746 | (4,440) | (4,260) | (14,426) | (4,550) | (4,550) | (4,550) |
| Beginning Fund Balance | 26,220 | 33,966 | 29,526 | 25,266 | 15,216 | 10,840 | 6,290 |
| Ending Fund Balance | 33,966 | 29,526 | 25,266 | 10,840 | 10,666 | 6,290 | 1,740 |

Fire Donation (86)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Acutal FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3251 Interest | 3 | 5 | 13 | 16 | - | - | - |
| Total Operating Revenues | 3 | 5 | 13 | 16 | - | - | - |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 3 | 5 | 13 | 16 | - | - | - |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | - | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | 3 | 5 | 13 | 16 | - | - | - |
| Beginning Fund Balance | 954 | 957 | 962 | 975 | 975 | 991 | 991 |
| Ending Fund Balance | 957 | 962 | 975 | 991 | 975 | 991 | 991 |

Recreation Donation (87)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3291 Donations | 5,485 | 13,736 | 8,292 | 14,511 | 2,000 | 3,804 | 2,000 |
| Total Operating Revenues | 5,485 | 13,736 | 8,292 | 14,511 | 2,000 | 3,804 | 2,000 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 5,485 | 13,736 | 8,292 | 14,511 | 2,000 | 3,804 | 2,000 |
| Transfers From or (To) Other Funds | | | | | | | |
| 4700 4799 General Fund | (6,000) | (6,000) | (12,000) | (6,000) | (8,000) | (8,000) | (8,000) |
| Net All Transfers | (6,000) | (6,000) | (12,000) | (6,000) | (8,000) | (8,000) | (8,000) |
| Net Fund Surplus or (Deficit) | (515) | 7,736 | (3,708) | 8,511 | (6,000) | (4,196) | (6,000) |
| Beginning Fund Balance | 3,304 | 2,789 | 10,525 | 6,817 | 6,817 | 15,328 | 11,132 |
| Ending Fund Balance | 2,789 | 10,525 | 6,817 | 15,328 | 817 | 11,132 | 5,132 |

Police Donation (88)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| ³²⁵¹ Interest | 42 | 66 | 167 | 203 | 50 | 50 | 50 |
| Total Operating Revenues | 42 | 317 | 167 | 203 | 50 | 50 | 50 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 42 | 317 | 167 | 203 | 50 | 50 | 50 |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | - | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | 42 | 317 | 167 | 203 | 50 | 50 | 50 |
| Beginning Fund Balance | 11,901 | 11,943 | 12,260 | 12,427 | 12,477 | 12,630 | 12,680 |
| Ending Fund Balance | 11,943 | 12,260 | 12,427 | 12,630 | 12,527 | 12,680 | 12,730 |

Traffic Signals (90)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3215 Traffic Signals Impact Fees | - | 102,326 | - | | - | - | - |
| 3251 Interest | 808 | 1,817 | 4,346 | 5,289 | 300 | 300 | 300 |
| Total Operating Revenues | 808 | 104,143 | 4,346 | 5,289 | 300 | 300 | 300 |
| Expenditures | | | | | | | |
| 5537 4915 Foothill/Petrified Signal | - | - | - | - | - | - | - |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 808 | 104,143 | 4,346 | 5,289 | 300 | 300 | 300 |
| Transfers From or (To) Other Funds | | | | | | | |
| 3299 From MTC (25) | - | - | 3,461 | - | - | - | - |
| 4700 To MTC Fund (25) | - | (20,000) | - | - | (45,082) | - | (60,500) |
| Net All Transfers | - | (20,000) | 3,461 | - | (45,082) | - | (60,500) |
| Net Fund Surplus or (Deficit) | 808 | 84,143 | 7,807 | 5,289 | (44,782) | 300 | (60,200) |
| Beginning Fund Balance | 230,639 | 231,447 | 315,590 | 323,397 | 286,426 | 328,686 | 328,986 |
| Ending Fund Balance | 231,447 | 315,590 | 323,397 | 328,686 | 241,644 | 328,986 | 268,786 |

Northwest Drainage (94)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| ³²⁵¹ Interest | 11 | 17 | 43 | 53 | - | - | - |
| Total Operating Revenues | 11 | 17 | 43 | 53 | - | - | - |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | - | - | - | - | - |
| Net Operating Surplus/Deficit | 11 | 17 | 43 | 53 | - | - | - |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | - | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | 11 | 17 | 43 | 53 | - | - | - |
| Beginning Fund Balance | 3,134 | 3,145 | 3,162 | 3,205 | 3,205 | 3,258 | 3,258 |
| Ending Fund Balance | 3,145 | 3,162 | 3,205 | 3,258 | 3,205 | 3,258 | 3,258 |

Employee Future Benefits (96)
Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| ³²⁵¹ Interest | 4,736 | 312 | 785 | 955 | 1,500 | 1,500 | 1,500 |
| Total Operating Revenues | 4,736 | 312 | 785 | 955 | 1,500 | 1,500 | 1,500 |
| Expenditures | | | | | | | |
| ⁴⁴²² Side Fund Unfunded | - | 1,800,000 | 1,000,000 | 1,000,000 | - | - | - |
| Total Operating Expenditures | - | 1,800,000 | 1,000,000 | 1,000,000 | - | - | - |
| Net Operating Surplus/Deficit | 4,736 | (1,799,688) | (999,215) | (999,045) | 1,500 | 1,500 | 1,500 |
| Transfers From or (To) Other Funds | | | | | | | |
| ³²⁹⁹ General Fund | 500,000 | 500,000 | 1,000,000 | 1,000,000 | 500,000 | - | - |
| Net All Transfers | 500,000 | 500,000 | 1,000,000 | 1,000,000 | 500,000 | - | - |
| Net Fund Surplus or (Deficit) | 504,736 | (1,299,688) | 785 | 955 | 501,500 | 1,500 | 1,500 |
| Beginning Fund Balance | 852,541 | 1,357,277 | 57,589 | 58,374 | 59,874 | 59,329 | 60,829 |
| Ending Fund Balance | 1,357,277 | 57,589 | 58,374 | 59,329 | 561,374 | 60,829 | 62,329 |

Tree Mitigation (TR)

Sources and Uses Summary

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Revenues | | | | | | | |
| 3289 Other Revenues | 1,222 | 9,124 | 300 | 14,150 | 500 | 34,340 | 500 |
| 3251 Interest | 111 | 369 | 917 | 1,281 | - | - | - |
| Total Operating Revenues | 1,333 | 9,493 | 1,217 | 15,431 | 500 | 34,340 | 500 |
| Expenditures | | | | | | | |
| Total Operating Expenditures | - | - | 3,780 | - | - | - | - |
| Net Operating Surplus/Deficit | 1,333 | 9,493 | (2,563) | 15,431 | 500 | 34,340 | 500 |
| Transfers From or (To) Other Funds | | | | | | | |
| Net All Transfers | - | - | - | - | - | - | - |
| Net Fund Surplus or (Deficit) | 1,333 | 9,493 | (2,563) | 15,431 | 500 | 34,340 | 500 |
| Beginning Fund Balance | 15,426 | 16,759 | 26,252 | 23,689 | 24,189 | 39,120 | 73,460 |
| Ending Fund Balance | 16,759 | 26,252 | 23,689 | 39,120 | 24,689 | 73,460 | 73,960 |

| |
|-----------------------------------|
| Equipment Replacement Fund |
|-----------------------------------|

Equipment Replacement

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

City staff is recommending the replacement of computers, annual software subscriptions, sewer camera, parks and recreation software. City staff is also recommending shared costs between the General Fund, Water Operations Fund and Wastewater Operations fund for Wonderware software, a new concrete saw for the Skid Steer and a trailer for the forklift. This fund will have a fund balance of \$768,893 at the end of fiscal year 2020-21 for unanticipated expenditures and reserves.

Equipment Replacement Fund
Sources and Uses

| | Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|---|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
| Operating Revenues | | | | | | | |
| Charges for Services | | | | | | | |
| 3301 Equipment Replacement | 3,456 | 7,701 | 8,368 | 6,294 | 5,000 | 5,000 | 5,000 |
| 3302 Equipment Mntc & Operations | 371,992 | 374,696 | 337,511 | 292,791 | 338,504 | 355,984 | 214,700 |
| 3303 Computer System | 101,818 | 102,072 | 89,382 | 73,859 | 118,600 | 124,120 | 67,800 |
| 3289 Other Revenues | 6,963 | 33,403 | 9,513 | 250 | - | - | - |
| Total Operating Revenues | 559,752 | 517,872 | 444,774 | 373,194 | 462,104 | 485,104 | 287,500 |
| Operating Expenses | | | | | | | |
| Equipment Mntc & Replacement | | | | | | | |
| Supplies and Services | 88,814 | 105,108 | 110,117 | 110,633 | 103,000 | 93,000 | 93,000 |
| Depreciation | 170,500 | 186,575 | 82,882 | 56,565 | 100,000 | 130,000 | 130,000 |
| Total Equipment | 259,314 | 291,683 | 192,999 | 167,198 | 203,000 | 223,000 | 223,000 |
| Computer System Mntc & Replacement | | | | | | | |
| Contract Services | 116,203 | 95,569 | 121,258 | 144,595 | 162,000 | 159,000 | 209,000 |
| Depreciation | 28,994 | 32,526 | 35,069 | 32,253 | 34,000 | 27,000 | 27,000 |
| Total Computer System | 145,197 | 128,095 | 156,327 | 176,848 | 196,000 | 186,000 | 236,000 |
| Total Operating Expenditures | 404,511 | 419,778 | 349,326 | 344,046 | 399,000 | 409,000 | 459,000 |
| Net Operating Surplus/Deficit | 155,241 | 98,094 | 95,448 | 29,148 | 63,104 | 76,104 | (171,500) |
| Other Non Operating Sources Or (Uses) | | | | | | | |
| Interest Earnings | - | 587 | 8,256 | 6,586 | - | - | - |
| Sale of Property (Gain) | 4,783 | 8,098 | 117 | 32,311 | - | - | - |
| Capital Contributions | - | - | - | 250,000 | 132,429 | - | - |
| Lease Payments | (110,880) | (100,513) | (93,286) | (44,424) | (47,000) | (47,000) | (47,000) |
| Equipment Purchases | | | | | | | |
| Vehicles | (38,911) | (35,288) | (30,145) | (576,242) | (16,000) | (24,650) | - |
| Computer System | (56,928) | (74,431) | (88,555) | (82,351) | (67,405) | (67,405) | (140,362) |
| Miscellaneous Office | (47,714) | (46,106) | (1,739) | (3,612) | (24,000) | - | - |
| Miscellaneous Field | (162,834) | (36,618) | (44,744) | (203,637) | (271,572) | (142,143) | (9,000) |
| Sub Total Equipment | (306,387) | (192,443) | (165,183) | (865,842) | (378,977) | (234,198) | (149,362) |
| Total Other Non Operating Activities | (412,484) | (284,271) | (250,096) | (621,369) | (293,548) | (281,198) | (196,362) |
| 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 | 38,063 | - | 11,617 | - |
| General Fund | 56,532 | 91,029 | 111,099 | 60,018 | 77,943 | 77,943 | 33,157 |
| General Fund - Finance Software | - | - | - | 100,000 | 50,000 | 50,000 | 50,000 |
| Police Fee Fund | - | - | - | - | 75,000 | 75,000 | - |
| Fire Fee Fund | - | - | - | 300,000 | 16,000 | 16,000 | - |
| Add Back Depreciation | 199,494 | 219,101 | 117,951 | 88,818 | 134,000 | 157,000 | 157,000 |
| Net All Transfers | 294,937 | 310,130 | 245,972 | 626,899 | 352,943 | 387,560 | 240,157 |
| Net Fund Surplus or (Deficit) | 37,694 | 123,953 | 91,324 | 34,678 | 122,499 | 182,466 | (127,705) |
| Beginning Working Capital | 426,482 | 464,177 | 588,130 | 679,454 | 457,764 | 714,132 | 896,598 |
| Ending Working Capital | 464,177 | 588,130 | 679,454 | 714,132 | 580,262 | 896,598 | 768,893 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|

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

| SERVICES & SUPPLIES | | | | | | | | |
|--------------------------------|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4401 | MATERIALS & SUPPLIES | 278 | 137 | 1,156 | 76 | 1,000 | 1,000 | 1,000 |
| 4402 | CONTRACT SERVICES | 1,800 | - | - | 2,700 | - | - | - |
| 4404 | REPAIRS & MAINTENANCE | 37,115 | 53,445 | 49,699 | 34,087 | 47,000 | 32,000 | 32,000 |
| 4429 | PHONE | 49,568 | 51,468 | 54,469 | 58,903 | 54,000 | 59,000 | 59,000 |
| 4821 | MISC FIELD EQUIPMENT | 162,834 | 36,618 | 44,744 | 203,637 | 271,572 | 139,143 | 9,000 |
| 4822 | MISC OFFICE EQUIPMENT | 23,828 | 45,713 | 1,629 | 3,612 | - | - | - |
| 4823 | MISC COMPUTER EQUIPMENT | - | - | 3,323 | 1,371 | - | - | - |
| 4824 | MISC EQUIPMENT REPLACE | - | - | - | 12,650 | - | - | - |
| 4820 | VEHICLES | 38,911 | 35,288 | 30,145 | 576,242 | 16,000 | 24,650 | - |
| SUBTOTAL | | 314,387 | 222,669 | 185,165 | 893,278 | 389,572 | 255,793 | 101,000 |
| OTHER | | | | | | | | |
| 4505 | DEPRECIATION | 170,500 | 186,575 | 82,882 | 56,565 | 100,000 | 130,000 | 130,000 |
| SUBTOTAL | | 170,500 | 186,575 | 82,882 | 56,565 | 100,000 | 130,000 | 130,000 |
| TOTAL PROGRAM BUDGET | | 484,887 | 409,244 | 268,047 | 949,843 | 489,572 | 385,793 | 231,000 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|

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

| SERVICES & SUPPLIES | | | | | | | | |
|-----------------------------|--------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4401 | MATERIALS & SUPPLIES: | - | 58 | 1,470 | 846 | 1,000 | 1,000 | 1,000 |
| 4402 | CONTRACT SERVICES | | | | | | | |
| | Web Redesign and Support | 29,355 | 19,496 | 43,949 | 46,255 | 58,000 | 20,000 | 20,000 |
| | IT Support | 78,724 | 67,919 | 69,155 | 85,087 | 90,000 | 125,000 | 125,000 |
| | Financial System Support | 8,124 | 8,154 | 8,154 | 13,253 | 14,000 | 14,000 | 64,000 |
| 4821 | MISC FIELD EQUIPMENT | - | - | - | - | - | 3,000 | - |
| 4822 | MISC OFFICE EQUIPMENT | - | 393 | 110 | - | - | - | - |
| 4823 | MISC COMPUTER | 56,928 | 74,431 | 88,555 | 82,351 | 67,405 | 67,405 | 140,362 |
| SUBTOTAL | | 173,131 | 170,451 | 211,393 | 227,792 | 230,405 | 230,405 | 350,362 |
| OTHER | | | | | | | | |
| 4505 | DEPRECIATION | 28,994 | 32,526 | 35,069 | 32,253 | 34,000 | 27,000 | 27,000 |
| SUBTOTAL | | 28,994 | 32,526 | 35,069 | 32,253 | 34,000 | 27,000 | 27,000 |
| TOTAL PROGRAM BUDGET | | 202,125 | 202,977 | 246,462 | 260,045 | 264,405 | 257,405 | 377,362 |

| Actual FY 15-16 | Actual FY 16-17 | Actual FY 17-18 | Actual FY 18-19 | Adopted Budget FY 19-20 | Final Budget FY 19-20 | Proposed Budget FY 20-21 |
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|
|--------------------|--------------------|--------------------|--------------------|-------------------------------|-----------------------------|--------------------------------|

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

| OTHER | | | | | | | |
|-----------------------------|--|----------------|----------------|---------------|---------------|---------------|---------------|
| 4970-4432 | Rental Payments - Copier/Printer/Fax/Scanner | 50,810 | 44,741 | 37,548 | 44,424 | 47,000 | 47,000 |
| 4970-4432 | Fire Engines, Vehicles & Computer Equipment - Suntrust | 49,184 | 48,522 | 54,740 | - | - | - |
| 4975-4432 | Police Vehicles & Computer Equipment - Suntrust | 7,349 | 7,250 | 998 | - | - | - |
| 4116-4402 | CAD/RMS System | 23,886 | - | - | - | 24,000 | - |
| SUBTOTAL | | 134,766 | 100,513 | 93,286 | 44,424 | 71,000 | 47,000 |
| TOTAL PROGRAM BUDGET | | 134,766 | 100,513 | 93,286 | 44,424 | 71,000 | 47,000 |

This Page is Intentionally Left Blank

Capital Improvement Program

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

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

Although the CIP spans five years, funds for only the first year are appropriated within the FY 2020-21 Budget. The plan provides cost estimates for each project and identifies funding sources with consideration given to ongoing City, County, State and Federal resources. The remaining four years of the plan serve as a guide for future capital investments.

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

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

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

In FY 2020-21 capital expenditures total \$4,133,974 of significant non-routine capital infrastructure improvements which are displayed under Major Capital Projects and \$204,362 in Equipment and Information Technology Projects in the following tables. Due to multi-year construction periods of CIP projects, capital expenditures tend to span several years. These continuing projects are reevaluated annually during the fiscal year-end review process.

Capital Improvement Program**CIP PROJECTS**

The FY 2020-21 CIP Budget funds 24 projects. CIP projects are funded from a variety of sources including federal, state, regional and local resources. The General Fund will provide \$257,000; Wastewater Capital Fund \$532,834; Water Capital Fund \$365,499; Road Maintenance SB1 \$82,866; Metropolitan Transportation Commission \$592,000; Measure T \$438,100; City Administrative Fee \$35,000; Cultural/Recreational Impact Fees \$95,000; PSPS grant \$50,000; IRWMP Grant \$490,000; Hazard Mitigation Grant \$894,176; Transportation one-time Impact Fees \$241,000; and one-time Traffic Signal Impact Fees \$60,500 for a total of \$4,133,974.

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

The FY 2020-21 Equipment and Information Technology Budget funds 15 projects. These projects are funded from a variety of sources including internal City departments and the general fund. The General Fund will provide \$83,157; Water one-time impact fees \$24,000; Wastewater one-time impact fees \$31,000 and the Equipment Replacement Fund \$66,205 for a total of \$204,362.

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2020-21 through 2024-25

| Dept | Funding Source | Project Name | Account # | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total |
|------|----------------------------|-----------------------------------|-------------------|---------|---------|---------|---------|---------|---------|
| PW | General Fund | Pavement Maintenance | 01-5402-4905-4915 | 257,000 | - | - | - | - | 257,000 |
| PW | Measure T | Pavement Maintenance | 01-5402-4905-4915 | 438,100 | - | - | - | - | 438,100 |
| PW | Road Maintenance SB 1 | Pavement Maintenance | 01-5402-4905-4915 | 82,866 | - | - | - | - | 82,866 |
| PW | Transportation Impact Fee | Pavement Mntc Reconstruction | 01-5610-4915 | 30,000 | - | - | - | - | 30,000 |
| PW | City Administrative Fee | Comm Center | 01-5502-4915 | 35,000 | - | - | - | - | 35,000 |
| PW | Cultural Recreational | Community Pool Facility | 01-5451-4915 | 20,000 | - | - | - | - | 20,000 |
| PW | Cultural Recreational | Railroad Tracks Repurpose | 01-5562-4915 | 5,000 | - | - | - | - | 5,000 |
| PW | Cultural Recreational | Pioneer Park Improvements | 01-5581-4915 | 40,000 | - | - | - | - | 40,000 |
| PW | Cultural Recreational | Oat Hill Mine | 01-5565-4915 | 20,000 | - | - | - | - | 20,000 |
| PW | Cultural Recreational | Cedar Street Bike Path | 01-5603-4905 | 10,000 | - | - | - | - | 10,000 |
| PW | Transportation Impact Fee | Lincoln Bridge Utility Reim Agmt | 01-5604-4915 | 68,500 | - | - | - | - | 68,500 |
| PW | Water Connection Fees | Lincoln Bridge Utility Reim Agmt | 01-5604-4915 | 21,200 | - | - | - | - | 21,200 |
| PW | MTC Grant | Pioneer Park Pedestrian Bridge | 25-5560-4915 | 117,000 | - | - | - | - | 117,000 |
| PW | IRWMP Grant | Pioneer Park Pedestrian Bridge | 25-5560-4915 | 490,000 | - | - | - | - | 490,000 |
| PW | Transportation Impact Fee | Pioneer Park Pedestrian Bridge | 25-5560-4915 | 43,000 | - | - | - | - | 43,000 |
| PW | Wastewater Connection Fees | Sewer Lateral Replacement | 13-5452-4915 | 5,000 | - | - | - | - | 5,000 |
| PW | Wastewater Connection Fees | Sewer Main Replacement | 13-5555-4915 | 374,000 | - | - | - | - | 374,000 |
| PW | Wastewater Connection Fees | Geothermal Water Meters per CDO | 13-5533-4915 | 30,000 | - | - | - | - | 30,000 |
| PW | Wastewater Connection Fees | Riverside Ponds River Restoration | 13-5540-4905 | 13,750 | - | - | - | - | 13,750 |

Major Capital Projects
 Summary of Proposed Projects
 Fiscal Years 2020-21 through 2024-25

| Dept | Funding Source | Project Name | Account # | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total |
|------|----------------------------|--|--------------|-----------|---------|---------|---------|---------|-----------|
| PW | HazMit Grant | Riverside Ponds River Restoration | 13-5540-4905 | 41,250 | - | - | - | - | 41,250 |
| PW | Wastewater Connection Fees | Plant Repairs | 13-5609-4915 | 94,084 | - | - | - | - | 94,084 |
| PW | Water Connection Fees | Water Valve Replacement | 12-5513-4915 | 15,000 | - | - | - | - | 15,000 |
| PW | Water Connection Fees | Relocate Dunaweal Booster | 12-5586-4915 | 203,486 | - | - | - | - | 203,486 |
| PW | HazMit Grant | Relocate Dunaweal Booster | 12-5586-4915 | 598,489 | - | - | - | - | 598,489 |
| PW | Water Connection Fees | Conn Creek Water Line | 12-5594-4915 | 84,813 | - | - | - | - | 84,813 |
| PW | HazMit Grant | Conn Creek Water Line | 12-5594-4915 | 254,437 | - | - | - | - | 254,437 |
| PW | Water Connection Fees | Kimball Spillway Clean Up | 12-5608-4915 | 25,000 | - | - | - | - | 25,000 |
| PW | PSPS Grant | High Street Generator | 12-5605-4915 | 50,000 | - | - | - | - | 50,000 |
| PW | Water Connection Fees | Disadvantaged Salary Survey | 12-5607-4915 | 16,000 | - | - | - | - | 16,000 |
| PW | Wastewater Connection Fees | Disadvantaged Salary Survey | 13-5607-4915 | 16,000 | - | - | - | - | 16,000 |
| PW | Transportation Impact Fee | Lincoln/Brannan St Crosswalks | 25-5536-4915 | 5,000 | - | - | - | - | 5,000 |
| PW | MTC Grant | Foothill/Petrified Forest Traffic Signal | 25-5537-4915 | 475,000 | - | - | - | - | 475,000 |
| PW | Traffic Impact Fee | Foothill/Petrified Forest Traffic Signal | 25-5537-4915 | 60,500 | - | - | - | - | 60,500 |
| PW | Transportation Impact Fee | Foothill/Petrified Forest Traffic Signal | 25-5537-4915 | 69,500 | - | - | - | - | 69,500 |
| PW | Transportation Impact Fee | Berry Street Bridge Replacement | 25-5518-4905 | 25,000 | - | - | - | - | 25,000 |
| | | | TOTAL | 4,133,974 | - | - | - | - | 4,133,974 |

Major Capital Projects
 Summary of Proposed Projects
 Fiscal Years 2020-21 through 2024-25

| FUNDING SOURCE | FUND # | 2020-21 | 2021-22 | 2022-23 | 2023-24 | 2024-25 | Total |
|---------------------------|--------------|------------------|----------|----------|----------|----------|------------------|
| General Fund | 01 | 257,000 | - | - | - | - | 257,000 |
| City Administrative Fee | 48 | 35,000 | - | - | - | - | 35,000 |
| Wastewater | 13 | 532,834 | - | - | - | - | 532,834 |
| Water | 12 | 365,499 | - | - | - | - | 365,499 |
| Cultural Recreational | 77 | 95,000 | - | - | - | - | 95,000 |
| Measure T | 01 | 438,100 | - | - | - | - | 438,100 |
| Road Maintenance SB 1 | 22 | 82,866 | - | - | - | - | 82,866 |
| MTC Grant | 25 | 592,000 | - | - | - | - | 592,000 |
| PSPS Grant | 12 | 50,000 | - | - | - | - | 50,000 |
| IRWMP Grant | 25 | 490,000 | - | - | - | - | 490,000 |
| HazMit Grant | 12/13 | 894,176 | - | - | - | - | 894,176 |
| Transportation Impact Fee | 57 | 241,000 | - | - | - | - | 241,000 |
| Traffic Impact Fee | 90 | 60,500 | - | - | - | - | 60,500 |
| TOTAL | TOTAL | 4,133,974 | - | - | - | - | 4,133,974 |

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

**Summary of Proposed Projects
Fiscal Year 2020-21 through 2025-26**

| Proj Type | Project Name | Funding Source | FY 2020-21 | FY 2021-22 | FY 2023-24 | FY 2024-25 | FY 2025-26 | TOTAL | Account # |
|--------------|---|----------------------------|----------------|------------|------------|------------|------------|----------------|--------------|
| Repl | Office 365 Cloud | Equipment Replacement Fund | 17,000 | - | - | - | - | 17,000 | 15-4975-4823 |
| New | Icompass Software (City Clerk) | General Fund | 8,157 | - | - | - | - | 8,157 | 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 | 1,000 | - | - | - | - | 1,000 | 15-4975-4823 |
| Repl | Citizenserve Software Annual Subscription | Equipment Replacement Fund | 16,500 | - | - | - | - | 16,500 | 15-4975-4823 |
| Repl | Auto Cad Subscription for 3 years | Equipment Replacement Fund | 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 | 25,000 | - | - | - | - | 25,000 | 15-4975-4823 |
| Repl | Finance Software | General Fund | 50,000 | - | - | - | - | 50,000 | 15-4975-4823 |
| Repl | Backup Batteries | Equipment Replacement Fund | 1,000 | - | - | - | - | 1,000 | 15-4975-4823 |
| New | Concrete Saw for Skid Steer | Water | 9,000 | - | - | - | - | 9,000 | 02-4131-4821 |
| New | Concrete Saw for Skid Steer | General Fund | 9,000 | - | - | - | - | 9,000 | 15-4970-4821 |
| New | Concrete Saw for Skid Steer | Wastewater | 9,000 | - | - | - | - | 9,000 | 03-4141-4821 |
| New | Trailer for Fork Lift | Water | 2,000 | - | - | - | - | 2,000 | 02-4131-4821 |
| New | Trailer for Fork Lift | Wastewater | 2,000 | - | - | - | - | 2,000 | 03-4142-4821 |
| New | (3) CL2 Analyzers | Water | 3,000 | - | - | - | - | 3,000 | 02-4132-4821 |
| New | Wonderware Software | General Fund | 10,000 | - | - | - | - | 10,000 | 15-4975-4823 |
| New | Wonderware Software | Wastewater | 10,000 | - | - | - | - | 10,000 | 03-4142-4823 |
| New | Wonderware Software | Water | 10,000 | - | - | - | - | 10,000 | 02-4132-4823 |
| Repl | Sewer Camera | Wastewater | 10,000 | - | - | - | - | 10,000 | 03-4141-4821 |
| TOTAL | | | 204,362 | - | - | - | - | 204,362 | |
| | Equipment Replacement Fund | | 66,205 | - | - | - | - | 66,205 | |
| | Water Connection Fees | | 24,000 | - | - | - | - | 24,000 | |
| | Wastewater Connection Fees | | 31,000 | - | - | - | - | 31,000 | |
| | General Fund | | 83,157 | - | - | - | - | 83,157 | |
| | TOTAL | | 204,362 | - | - | - | - | 204,362 | |

| |
|----------------------|
| Debt Schedule |
| FY 2020-21 |

| | Original Issue Amount | Balance 7/1/2020 | Principal Pymts | Interest Pymts | Total | Principal Balance 6/30/2021 |
|---|--------------------------|----------------------|---------------------|-------------------|---------------------|-----------------------------------|
| 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 | \$ 3,555,000 | \$ 165,000 | \$ 132,356 | \$ 297,356 | \$ 3,390,000 |
| 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 | \$ 2,718,852 | \$ 68,000 | \$ 67,121 | \$ 135,121 | \$ 2,650,852 |
| TOTAL WATER DEBT | \$ 7,655,000 | \$ 6,273,852 | \$ 233,000 | \$ 199,477 | \$ 432,477 | \$ 6,040,852 |
| 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 | \$ 4,455,000 | \$ 280,000 | \$ 163,738 | \$ 443,738 | \$ 4,175,000 |
| SWRCB-SR Loan Issue Date: 01/18/2002 Payments Due 10/30 'October 30, 2023 2.6% | \$ 5,609,999 | \$ 1,365,033 | \$ 328,100 | \$ - | \$ 328,100 | \$ 1,036,933 |
| TOTAL WWTP DEBT | \$ 10,624,999 | \$ 5,820,033 | \$ 608,100 | \$ 163,738 | \$ 771,838 | \$ 5,211,933 |
| 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 | \$ 2,612,008 | \$ 313,660 | \$ 60,241 | \$ 373,901 | \$ 2,298,348 |
| TOTAL LONG TERM DEBT | \$ 3,870,413 | \$ 2,612,008 | \$ 313,660 | \$ 60,241 | \$ 373,901 | \$ 2,298,348 |
| GRAND TOTAL | \$ 22,150,413 | \$ 14,705,893 | \$ 1,154,760 | \$ 423,456 | \$ 1,578,216 | \$ 13,551,133 |

Non-Represented Employees
Salary Schedule FY 20-21

| Position Title | Range | Annual Salary | |
|--|----------|---------------|-----------|
| | | Beginning | Ending |
| City Manager | Contract | \$223,518 | \$223,518 |
| Executive Assistant | 20 | \$59,888 | \$72,794 |
| Code Enforcement Officer | 25 | \$67,638 | \$82,214 |
| Human Resources/Finance Specialist | 29 | \$74,569 | \$90,639 |
| Deputy City Clerk | 31 | \$78,298 | \$95,171 |
| Recreation Manager | 33 | \$82,212 | \$99,930 |
| Associate Civil Engineer | 37 | \$90,641 | \$110,175 |
| Maintenance Superintendent | 38 | \$92,907 | \$112,929 |
| Senior Planner | 39 | \$95,172 | \$115,682 |
| Utility Systems Superintendent | 40 | \$97,551 | \$118,574 |
| City Clerk | 40 | \$97,551 | \$118,574 |
| Senior Civil Engineer | 41 | \$99,931 | \$121,466 |
| Building Official | 43 | \$104,927 | \$127,539 |
| Senior Planner/Assistant to City Manager | 43 | \$104,927 | \$127,539 |
| Deputy Public Works Director | 47 | \$115,682 | \$140,612 |
| Parks and Recreation Director | 50-63 | \$124,503 | \$208,119 |
| Administrative Services Director | 50-63 | \$124,503 | \$208,119 |
| Planning & Building Director | 50-63 | \$124,503 | \$208,119 |
| Public Works Director/City Engineer | 50-63 | \$124,503 | \$208,119 |
| Fire Chief | 50-63 | \$124,503 | \$208,119 |
| Police Chief | 50-63 | \$124,503 | \$208,119 |

Calistoga Police Officers Association (CPOA)
Salary Schedule FY 20-21

| Position Title | Range | Annual Salary | |
|---------------------------|-------|---------------|-----------|
| | | Beginning | Ending |
| Police Officer | 29 | \$75,300 | \$91,512 |
| Police Corporal | 31 | \$79,056 | \$96,084 |
| Sergeant | 36 | \$89,340 | \$108,600 |
| Dispatch Supervisor | 25 | \$68,304 | \$83,004 |
| Dispatcher | 19 | \$59,004 | \$71,700 |
| Community Service Officer | 19 | \$59,004 | \$71,700 |

Calistoga Professional Firefighters Association (CPFA)
Salary Schedule FY 20-21

| | Position Title | Range | Annual Salary | |
|--|----------------|-------|---------------|-----------|
| | | | Beginning | Ending |
| | Fire Fighter | 28 | \$73,501 | \$89,341 |
| | Fire Engineer | 32 | \$81,034 | \$98,498 |
| | Fire Captain | 36 | \$89,338 | \$108,591 |

Calistoga Public Employees Association (CPEA)
Salary Schedule FY 20-21

| Position Title | Range | Annual Salary | |
|------------------------|-------|---------------|-----------|
| | | Beginning | Ending |
| Assistant Planner | 31 | \$79,058 | \$96,096 |
| Associate Planner | 35 | \$87,162 | \$105,946 |
| Chief Plant Operator | 34 | \$85,087 | \$103,423 |
| Plant Operator I | 20 | \$60,470 | \$73,501 |
| Plant Operator II | 25 | \$68,294 | \$83,011 |
| Recreation Coordinator | 12 | \$49,748 | \$60,470 |

| Position Title Y-Rated | Range | Annual Salary | |
|-----------------------------------|-------|---------------|-----------|
| | | Beginning | Ending |
| Accounting Assistant | 15 | \$51,452 | \$62,540 |
| Administrative Assistant | 18 | \$55,375 | \$67,309 |
| Administrative Service Technician | 21 | \$59,562 | \$72,398 |
| Assistant Engineer | 33 | \$79,819 | \$97,020 |
| Assistant Planner | 31 | \$76,018 | \$92,400 |
| Associate Planner | 35 | \$83,810 | \$101,871 |
| Building Inspector | 28 | \$70,674 | \$85,905 |
| Maintenance Technician I | 15 | \$51,452 | \$62,540 |
| Maintenance Technician II | 19 | \$56,726 | \$68,950 |
| Permit Technician | 19 | \$56,726 | \$68,950 |
| Senior Maintenance Technician | 24 | \$64,104 | \$77,918 |
| Senior Plant Operator | 28 | \$70,674 | \$85,905 |
| Senior Accounting Assistant | 20 | \$58,144 | \$70,674 |

Non-Represented Part-Time Employees

Salary Schedule FY 20-21

| Position Title | Hourly Salary Schedule | | | | |
|-------------------------------|------------------------|---------|---------|---------|---------|
| | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 |
| Administrative Aide | \$13.00 | \$13.65 | \$14.33 | \$15.05 | \$15.80 |
| Coach/Referee | \$13.00 | \$13.65 | \$14.33 | \$15.05 | \$15.80 |
| Office Assistant I | \$13.00 | \$13.65 | \$14.33 | \$15.05 | \$15.80 |
| Parking Enforcement Officer | \$13.00 | \$13.65 | \$14.33 | \$15.05 | \$15.80 |
| Recreation Aide | \$13.00 | \$13.65 | \$14.33 | \$15.05 | \$15.80 |
| Swim Instructor I | \$13.00 | \$13.65 | \$14.33 | \$15.05 | \$15.80 |
| Life Guard I | \$14.11 | \$14.82 | \$15.56 | \$16.33 | \$17.15 |
| Recreation Leader | \$14.11 | \$14.82 | \$15.56 | \$16.33 | \$17.15 |
| Speciality Instructor I | \$14.11 | \$14.82 | \$15.56 | \$16.33 | \$17.15 |
| 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 |
| Head Life Guard | \$15.03 | \$15.78 | \$16.57 | \$17.40 | \$18.27 |
| Swim Instructor II | \$15.03 | \$15.78 | \$16.57 | \$17.40 | \$18.27 |
| Police Officer Trainee | \$16.80 | \$16.80 | \$16.80 | \$16.80 | \$16.80 |
| Facility Attendant (Closing) | \$17.00 | \$17.00 | \$17.00 | \$17.00 | \$17.00 |
| Facility Attendant (Opening) | \$17.00 | \$17.00 | \$17.00 | \$17.00 | \$17.00 |
| 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 | \$17.11 | \$17.97 | \$18.86 | \$19.81 | \$20.80 |
| Firefighter | \$21.81 | \$22.96 | \$24.17 | \$25.44 | \$26.78 |
| Recreation Coordinator | \$23.92 | \$25.12 | \$26.37 | \$27.69 | \$29.07 |
| Water Conservation Manager | \$23.92 | \$25.00 | \$26.25 | \$27.56 | \$28.94 |
| Accounting Assistant | \$24.74 | \$25.98 | \$27.28 | \$28.64 | \$30.07 |
| Fire Engineer | \$25.08 | \$26.33 | \$27.65 | \$29.03 | \$30.49 |
| Fire Captain | \$26.67 | \$28.00 | \$29.40 | \$30.87 | \$32.41 |
| Accountant | \$27.00 | \$28.35 | \$29.77 | \$31.26 | \$32.82 |
| Police Dispatcher | \$28.37 | \$29.78 | \$31.27 | \$32.84 | \$34.48 |

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 2920 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 – a qualified independent accountant that is appointed by the City Council to annually audit the City accounting system and financial statements according to specific guidelines established by the Governmental Accounting Standards Board (GASB).

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

Net - Amount after consideration of any adjustments.

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

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

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

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

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

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

Program - A organizational unit that provides a service.

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

| |
|---------------------------------|
| GLOSSARY OF BUDGET TERMS |
|---------------------------------|

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

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

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

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

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

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

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

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

Sales Tax – A State and Local tax levied on generally retail sales, which a portion is allocated to the City under the 1955 Bradley-Burns Act. In Napa County the 2020 sales tax rate is 7.75%. The revenue from the sales tax rate is allocated as follows; 1% to the City based on sales within the City, .5% to the Napa County Flood Protection Authority on sales within the County, .25% for Statewide Transportation purposes, .5% for Local Public Safety to Counties and Cities, and 5.5% for the State. Changes in the local rate may be imposed by a vote for general (majority) or special purposes (two-thirds). The revenue is recorded in the General fund to fund general municipal services.

| |
|---------------------------------|
| GLOSSARY OF BUDGET TERMS |
|---------------------------------|

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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