

City of Calistoga Budget



**Fiscal Year
2022-23**

**Operating & Capital
Improvement Budgets**

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June 21, 2022

Honorable Mayor and Council Members:

I am pleased to present the City of Calistoga's Fiscal Year 2022-23 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 the development of the Fiscal Year 2022-23 Budget, staff made a number of revenue and expenditure assumptions. All assumptions were based on the projections and economic conditions known between January and March 2022 and third-party consultants, and reflect the adjustments approved by the City Council during the current fiscal year. In addition, pent up demand for travel is likely and therefore it is anticipated there will be a gradual return to historical transient occupancy tax and sales tax revenue rates.

On April 5, 2022, City Manager, Laura Snideman presented a staff report on staffing modifications. Over time, both the City Council and the community expectations of the city's breadth of services, service levels, and the quality of services have been increasing. Moreover, the demand for some services, especially planning services, has significantly increased in the recent past. Calistoga must also react to various state mandates and requirements which often require a significant time investment from staff, especially in reporting requirements.

In response to this variety of pressures, the city's organization has been growing over the past five years, primarily in public safety and recreation. However, we have grown unevenly. When we endeavor to deliver more services, increase levels of service, and/or offer higher quality services, we need sufficient staff to provide these services. As staff was added to endeavor to meet some service expectations, we did not have a corresponding increase in staff to support the changing and growing organization. As just one example, when we have more public safety and recreation staff, the internal workload for hiring, training, paying, and evaluating staff also increases. Some of our current staffing challenges are also a result of Covid. In response to concerns regarding the possible devastating economic consequences of Covid, a very conservative budget approach was wisely taken affecting both staffing and budget estimates over the past two years, stalling any "right-sizing" of the organization.

Knowing without question that we need a different staffing structure, and without wanting to wait for and spend funds on a full organizational analysis in the present circumstances, there were key staffing changes recommended for incorporation into the Fiscal Year 2022-23 Budget. The City Council authorized additional staff to take care of many operational basics on April 5, 2022.

The specific positions are as follows, including the total annual net estimated cost for both salary and all benefits:

General Fund

1. **Administrative Services Technician** in Finance to allow for both a higher level and a broader level of work to be performed with a corresponding reduction of Accounting Assistant. Net impact: \$7,000
2. **Senior Management Analyst** in Finance to provide senior accounting and finance management assistance including for succession purposes with a corresponding reduction of HR/Finance Specialist. Net impact: \$8,000
3. **Two Fire Captains**, to complete the recommended staffing structure arising from the years- long transition to a full-time professional fire department with a corresponding reduction of two Engineers. Net impact: \$60,000
4. **Senior Planner** to provide high-level long-range planning support and manage some of the volume of current planning applications and initiatives including addressing the economic development and broad housing functions. Net impact: \$170,000 (Note: a development fee study has been included in the Fiscal Year 2022-23 Budget and certain development-related fee increases will be recommended and should the City Council choose to implement those fees, the cost of this position would be partially offset after those fees are implemented.)
5. **Management Analyst** in administration to provide various administrative and functional support to HR, City Clerk, and City Manager. Net cost: \$140,000
6. **Assistant City Manager** to provide support for a wide array of council initiatives and special projects and provide general oversight of HR, IT, and City Clerk functions. Net impact: \$285,000 (Note: an especially preliminary estimate.)
7. **Plant Operator II** to restore service levels to pre-Covid levels and reduce staff burnout due to overtime and weekend assignments. Net Cost: \$150,000

General Fund and Water Enterprise Fund

1. **Administrative Services Technician** to provide both water conservation support and broader high- level administrative support to Public Works, particularly related to capital projects, with a corresponding reduction of Water Conservation Technician. Net impact: Total dollars remain the same, but with an approximately \$56,000 reduction in Water Fund and \$56,000 increase to the General Fund. (Note: an additional, existing part-time position would remain in the water fund, allowing for full-time work if necessary for water conservation.)

The General Fund is the primary operating fund of the City and is used to account for most day-to-day activities. Revenue sources include, and are not limited to, transient occupancy tax, property tax, sales tax, current fees for services and licenses and permits. Details of proposed estimates for Fiscal Year 2022-23 can be found in the Fiscal Year 2022-23 budget document.

The proposed budget nearly meets City Council's 50% reserve goal. The Fiscal Year 2022-23 General Fund reserve at 50% reserve would be \$7,473,906. Based on staff recommendations the City will end Fiscal Year 2022-23 with a fund balance of \$7,343,575 which is 49.1%, and significantly higher than the 30% pandemic-related target for the Fiscal Year 2021-22. Based on direction from the city council, the budget includes a transfer of \$45,000 to the water enterprise funds, to cover low-income subsidies. In addition, a loan of \$1,000,000 to the water capital fund and a \$500,000 loan to the wastewater capital fund for capital improvement projects is included in the

budget. Staff will come back at a later date with a resolution to incorporate the terms of these two loans.

The Fiscal Year 2022-23 budget assumes that transient occupancy tax will be approximately 50% higher than Fiscal Year 2018-19 actuals, the highest year total prior to the pandemic acknowledging higher current trends and the addition of a new hotel property. This is also over four times higher than the original Fiscal Year 2020-21 budget. Property tax is projected to increase by 9.2% and sales tax will increase by 9.7% based on figures provided by third party consultants.

Overall revenues will decrease by 3.8% (excluding transfers in) for Fiscal Year 2022-23 when compared to Fiscal Year 2021-22.

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 eight 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 constituents.
- Goal 6: Create an environmentally sustainable community.
- Goal 7: Enhance Calistoga's safety
- Goal 8: Enhance Calistoga's small-town character and attractiveness.

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 Fiscal Year 2022-23.

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 that 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 Fiscal Year 2022-23 General Fund Budget can be summarized as follows:

- Fiscal Year 2022-23 is projected to end with fund balance reserves of \$7.3M or 49.1% of the Operating expenditures. Revenues are estimated at \$15,959,812. This amount considers economic conditions and known actions which may affect revenues.
- Revenues are expected to decrease by \$622,549 or 37.5% which excludes transfers-in. This decrease is largely attributable to projecting estimates for transient occupancy taxes pre-pandemic actuals from Fiscal Year 2018-19. In Fiscal Year 2021-22, City staff has projected \$1.1M for charges for services and in Fiscal Year 2022-23, estimates are \$.08. Fluctuation is due to the uncertainty of development and strike team reimbursements.
- For the City, Transient Occupancy Tax (TOT) for Fiscal Year 2021-22 is approximately 63% or \$10.4M of General Fund Revenues. For Fiscal Year 2022-23 staff is conservatively projecting \$9.6M (55.4% of General Fund) in TOT. This is an overall 7.7% decrease from Fiscal Year 2021-22.
- Property tax is projected to increase by 9.2% and sales tax will increase by 9.7% based on figures provided by third party consultants. This is due to increases in the median sales prices of homes and increase tourism activity.
- Operating expenditures are estimated at \$14,947,811 and reflect an increase of \$1,768,994 or 13.4% from the Fiscal Year 2021-22 Revised Budget. The reason for the increase is due to additional staffing needs, and increases in cost of doing business, such as fuel, insurance, and benefits.

The FY 2022-23 CIP Budget funds 41 projects. CIP projects are funded from a variety of sources including federal, state, regional and local resources. The General Fund will provide \$1,427,764; Wastewater Capital Fund \$1,152,709; Water Capital Fund \$1,530,434; Road Maintenance SB1 \$110,000; Measure T \$590,000; City Administrative Fee \$180,000; Cultural/Recreational Impact Fees \$110,000; PSPS grant \$67,083; Hazard Mitigation Grants \$2,171,705; HMGP grants \$1,757,726; Transportation one-time Impact Fees \$42,999; Measure A \$50,000; Police Fee \$100,000; and a CDBG Grant \$330,000, for a total of \$9,620,420.

The FY 2022-23 General Fund Budget includes funding for significant investments citywide and several special projects. These include the following:

- Pavement Maintenance (\$960,000)
- Parklets (\$100,000)
- Logvy Park (\$435,000)
- ATAC Bike & Pedestrian Study (\$45,000)
- Car Changing Station (\$75,000)
- Path at Heather Oaks (\$100,000)

- Fence Bike Path at Lower Yard (\$75,000)
- Improvements at City Hall, Fire Station, and Police Station (\$140,000)
- Fairground Acquisition (\$150,000)
- Community Center (\$30,000)
- Office Modular Parks and Rec (\$25,000)
- Pioneer Cemetery (\$40,000)
- Fairway Path Extension (\$40,000)
- Sidewalk Improvements (\$110,000)
- Oat Hill Mine/ Silverado Gateway (\$110,000)
- Rancho De Calistoga Generator (\$152,846)
- Vegetation Management (\$160,000)
- Backstop for Firing Range (\$100,000)
- Master Services Agreement (\$100,000)

Economic conditions

The City's major revenues are Transient Occupancy Tax (55.4%), Property Tax (13.5%) and Sales Tax (8.5%), which provides 77.4% 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. The Fiscal Year 2022-23 budget based their projections with a slight increase from Fiscal Year 2018-19 actuals and estimates from the new resort on Silverado Trail.

General Fund Revenues

Total revenues are projected to be \$16.0 million excluding transfers-in. This amount is 3.8% less from the prior fiscal year. Sales taxes are expected to increase by 9.7%. Property taxes are expected to increase by 9.2%. Transient occupancy tax is projected to decrease by 7.7% from the prior year.

General Fund Operating Expenditures

General fund Operating Expenditures for Fiscal Year 2022-23 are projected to increase by \$1,768,994 or 13.4% over Fiscal Year 2021-22 due to additional staffing needs, and increases in cost of doing business, such as fuel, insurance, and benefits.

Capital Improvement Projects

The FY 2022-23 Budget includes \$2,957,846 in capital Improvement projects. These projects include \$1,080,000 for streets, \$355,000 for building improvements, \$710,000 for parks and \$812,846 for miscellaneous projects.

Use of one-time impact fees are being used as much as possible to fund capital projects for street pavement, sidewalks, and other City infrastructure.

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 be met for FY 2022-23 at 49.1%. 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

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. Effective January 1, 2023, there are no more water rate increases programmed. With the water conservation program in place and less usage demand, staff is anticipating a very small increase in revenues (1% or less) compared to Fiscal Year 2021-22.

Operating expenditures are anticipated to decrease by 2% from Fiscal Year 2021-22, due to staff over estimating water purchase costs and less expenditures in the water conservation program in Fiscal Year 2021-22.

The Water Operations Enterprise Revenue Fund is anticipating an ending balance of approximately \$1,090,766 as of June 30, 2022. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a surplus balance of \$783,468 by June 30, 2023. The water operations fund will transfer \$315,093 to the water capital fund for capital projects. Based on the anticipated water fund balance for FY 2022-23, no general fund transfers are included other than the \$45,000 for subsidies.

The Water Capital Fund is expected to end Fiscal Year 2021-22 with a working capital balance of \$0. The City anticipates water connection fees in the amount of \$350,000 for Fiscal Year 2022-23. The Water Operations Fund will transfer \$315,093 for Water Capital Projects. There will also be a general fund loan of \$1,000,000 to the water capital fund.

City staff continues to be successful in obtaining grants. The following projects will be funded by hazard mitigation grants, Measure A, and water impact fees:

Name of Project	HAZMIT	GF Loan	Water Impact Fees	Measure A
Portable Generator	\$44,145		\$14,715	
Kimball Intake & Drain Valve	\$50,000			\$50,000
Generator & Transfer Switch	\$492,175		\$164,058	
Pope Street Generator	\$184,983		\$61,661	
Relocate Dunaweal Booster	\$600,000	\$554,434	\$109,566	

The Fiscal Year 2022-23 Budget shows an ending working capital balance of \$0.

Projects in the amount of \$3,249,737 are recommended by the Public Works Department for the Fiscal Year 2022-23. Other projects for recommendation include the Automatic Meter Read Program, Water Main Replacement, THM/HAA5 removal and mitigation, Raise Utility Highway 29, and water plant improvements.

The City Council's objective is to increase the Water Fund reserves at a minimum of 20% and increase the CIP and 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 \$720,607 (excludes depreciation), the combination of ending fund balances for the Water Operations Fund and the Water Capital Fund at Fiscal Year 2022-23 is a balance of \$783,468, therefore slightly meeting the 20% objective.

Wastewater Enterprise Fund Overview

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. Effective January 1, 2023, there are no more wastewater rate increases programmed. Staff is anticipating a modest 2% increase from Fiscal Year 2021-22 in operating revenues.

Operating expenditures are anticipated to increase by 12% from Fiscal Year 2021-22. This is due to filling one plant operator vacancy, contract services, fuel, electricity, repairs, maintenance and operational increases, additional vehicles, and equipment.

The Wastewater Operations Fund is expected to end Fiscal Year 2021-22 with a surplus balance of approximately \$1,975,031. The Fiscal Year 2022-23 Budget shows an ending fund balance of \$1,595,968. Both the debt service payment and the equipment will be covered by the Wastewater Operations Fund. The Wastewater Operations Fund will transfer \$500,000 to the Wastewater Capital Fund for capital projects.

The Wastewater Capital Fund is expected to end Fiscal Year 2021-22 with a balance of \$82,259. The Wastewater Operations Fund will transfer \$500,000 to the Capital fund to cover several capital projects for Fiscal Year 2022-23. In addition, the general fund will loan \$500,000 to the Wastewater Capital Fund.

The City anticipates wastewater connection fees in the amount of \$600,000 for Fiscal Year 2022-23. The Wastewater Capital Fund is expected to end Fiscal Year 2022-23 with a balance of \$36,550.

Because of the limited one-time impact fees, many projects submitted by the Public Works Department have been eliminated from the draft budget. Projects in the amount of \$3,412,837 have been recommended by the Public Works Department. They include Sewer Lateral Replacement, Rancho De Lift Station Upgrades, Sewer Main Replacements, Sewer Main Extension Reimbursement, Raise Utility Highway 29, Geothermal Water Meters, Generator Upgrade, Portable Generator, Various Plant Repairs, and Riverside Ponds River Restoration. All projects will be funded through one-time impact fees, transfers from wastewater operations, general fund loan and grant funds.

The Riverside Ponds River Restoration, Generator Upgrades and Portable Generator will be funded 75% by Hazard Mitigation Grants. The remaining 25% will be covered by one-time impact fees, and in the case of the Riverside Ponds Project by IRWMP grant funding. American Rescue Plan Act funds in the amount of \$700,000 will assist with the liner under plant repairs.

The City Council's objective is to increase the Wastewater Fund reserves at a minimum of 20% and increase the CIP and 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 \$537,849 (excludes depreciation); the combination of ending fund balances for the Wastewater Operations Fund and the Wastewater Capital Fund at Fiscal Year 2022-23 is a balance of \$1,632,518, 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 Fiscal Year 2022-23 with a combined fund balance of \$13,353,017. SB1 and Measure T will provide for pavement maintenance projects, police grants will cover cameras and radio repeater, police fee will fund the Backstop Firing Range, city administrative fees will fund facility improvement projects and oat hill mine trail will be funded with cultural funds. Most of the revenue sources for these funds will remain in the funds until projects are earmarked.

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 and maintenance costs related to information technology that benefit all other City funds and programs.

City staff is recommending the renewal of subscriptions for Citzenserve, Perfect Mind, Auto Cad, Anti-Virus software, sweeper, replacement of Truck # 4569, and new agenda software, Granicus. Staff is also recommending replacement of several computers, Wonderware software, and GIS software updates. The General Fund will transfer \$708,172 to this fund for equipment and maintenance. In addition, the General Fund will transfer \$500,000 as reserves for future Information Technology needs. This fund will have a fund balance of \$1,506,024 at the end of Fiscal Year 2022-23 for unanticipated expenditures and reserves.

The City of Calistoga started to set aside funds for a financial software system back in July of 2018. Through June 30, 2022, \$250,000 has been set aside and an additional \$50,000 is being recommended for the software for Fiscal Year 2022-23.

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 \$97,375; the ending fund balance for the Equipment Replacement Fund is \$1,506,024; therefore, meeting the 20% reserve.

Conclusion

The City's financial outlook for Fiscal Year 2022-23 is promising as we continue to recover from the COVID-19 pandemic challenges.

There are potential demands and threats to the City finances that are not specifically addressed in this proposed budget report. These include pending labor negotiations and any financial impacts due to significant fire disruptions, a recession, or other unanticipated events that negatively impact our revenue sources.

Notably, many Capital Improvement Projects have been shifted to the General Fund and are relying on one-time impact and connection fee revenues. As aforementioned, 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.

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.

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 exemplary 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. Much appreciation goes to the Department Directors and staff for their recommendations in establishing the Fiscal Year 2022-23 budget.

Sincerely,



Gloria Leon
Administrative Services Director

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

Irais Lopez-Ortega, Vice Mayor

Gary Kraus, Councilmember

Donald Williams, Councilmember

Lisa Gift, Councilmember

City Management Staff

Laura Snideman, 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

Jeff Mitchem, Planning & Building Director

Rachel Melick, Recreation Director

Marni Rittburg, 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 April and May 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 these two months 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 2022-23.

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

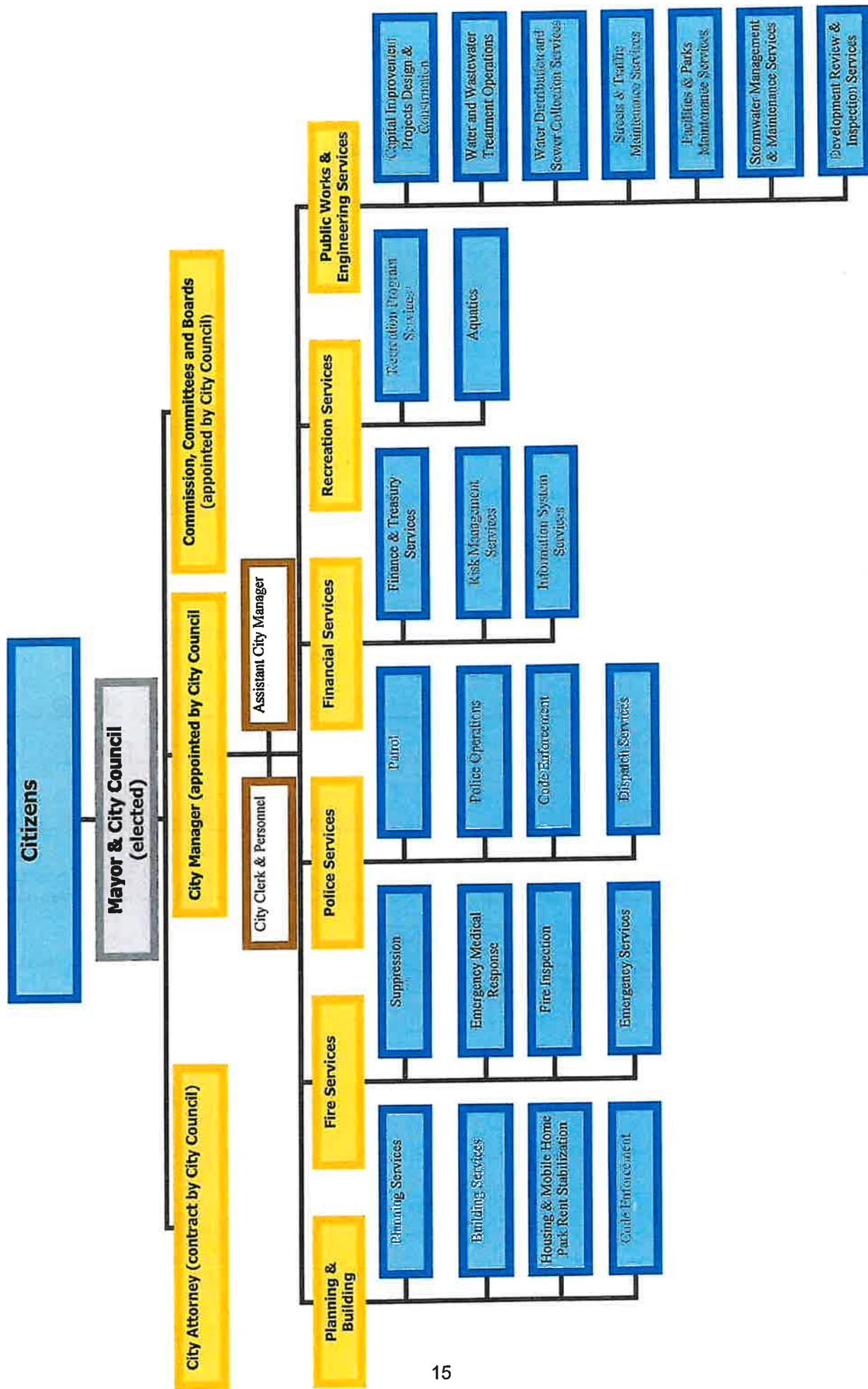
Budget Adoption

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).



<p>Budget Summary All Funds Summary</p>

	General Fund	Water Fund	Water Capital	WWTP Fund	WWTP Capital	Equip Replc	Special Revenue
Revenues	15,959,812	4,059,053	350,000	3,770,800	600,000	561,700	2,133,123
Expenditures	14,947,811	4,322,309	-	3,704,243	-	520,875	106,699
Net							
Surplus/Deficit	1,012,001	(263,256)	350,000	66,557	600,000	40,825	2,026,424
Other Sources	994,680	200	1,719,303	-	1,767,128	-	-
Capital Projects							
Expenses	(3,007,846)	-	(3,249,737)	-	(3,412,837)	-	-
Equipment							
Purchases	-	(109,667)	-	(157,999)	-	(609,339)	-
Debt Payments	(373,902)	(304,481)	(134,659)	(802,621)	-	-	(373,902)
GF Loan	(1,500,000)	-	1,000,000	-	500,000	-	-
Transfers In	1,367,109	45,000	315,093	-	500,000	748,839	-
Transfers Out	(1,953,172)	(315,093)	-	(500,000)	-	-	(1,074,207)
Add non-cash							
Depreciation	-	640,000	-	1,015,000	-	160,000	-
Total Net Chg							
FY 22-23	(3,461,130)	(307,297)	-	(379,063)	(45,709)	340,325	578,315
Beg Fund							
Balance							
07/01/22	10,804,705	1,090,766	-	1,975,031	82,259	1,165,699	12,774,701
End Fund							
Balance							
06/30/23	7,343,575	783,468	-	1,595,968	36,550	1,506,024	13,353,017

Total City-Wide Fund Balances 07/01/22	27,893,161
Total City-Wide Fund Balances 06/30/23	24,618,602

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 2022-23 are projected to decrease by \$622,549 or 3.8% (excluding transfers in) from current estimates for FY 2021-22. The three main sources of revenue for the City include Transient Occupancy Tax, Property Tax and Sales tax. Property tax is projected to increase by 9.2%; sales tax increasing by 9.7% and transient occupancy tax decreasing by 7.7%.

The majority of the increase is related to assumptions following the return to normal activity levels following the COVID-19 pandemic. Pent up demand for travel continues, however with the rising costs of fuel and other essential items, we may find families staying at home and looking for alternatives to stretch their dollars and therefore, it is anticipated there will be a gradual return to FY 2019-20 historical revenue rates. The increase in sales tax and property tax is based on information from our third-party consultants and includes the economic recovery following the COVID-19 pandemic. The decrease in transient occupancy tax is due to unpredictability of how much is available for families to spend on travel needs in FY 2022-23.

**Revenue and Resource Estimates
General Fund**

Summary of General Fund Resources

Table 1 summarizes and compares actual General Fund resources realized in FY 2020-21, an estimate of FY 2021-22 resources and projected FY 2022-23 revenues. The emphasis of this table is to provide a comparison between the FY 2021-22 revenues and resource estimate and FY 2022-23's projection.

Table 1 Resources By Category	FY 2020-21	FY 2021-22	FY 2022-23	Increase/(Decrease)	
	Actual	Estimate	Proposed	\$	%
Property Tax	2,421,920	2,147,608	2,344,879	197,271	9.2%
Sales Tax	1,028,805	1,336,905	1,466,973	130,068	9.7%
Transient Occupancy Tax	5,357,173	10,400,000	9,600,000	(800,000)	-7.7%
Other Taxes	552,146	445,878	449,896	4,018	0.9%
Licenses and Permits	191,910	151,000	150,000	(1,000)	-0.7%
Fines, Forfeitures & Penalties	17,039	25,000	14,000	(11,000)	-44.0%
Use of Money and Property	19,327	32,000	32,000	-	0.0%
Funds from Other Agencies & Grants	901,639	951,720	1,046,564	94,844	10.0%
Charges For Services	1,460,960	1,042,250	805,500	(236,750)	-22.7%
Other Revenue	144,228	50,000	50,000	-	0.0%
Total Revenues by Category	12,095,147	16,582,361	15,959,812	(622,549)	-3.8%
Other Transfers In	408,469	1,100,128	1,367,109	266,981	24.3%
Total General Fund Resources	12,503,616	17,682,489	17,326,921	(355,568)	-2.0%

In FY 2022-23, it is anticipated that General Fund operating revenues will decrease by 3.8% compared to FY 2021-22 estimates, while total General Fund resources (including transfers-in) will decrease by 2.0%. Reasons for the decreases in FY 2022-23 as compared to FY 2021-22 is the unpredictable of transient occupancy tax as to whether tourists will come due to higher fuel prices and cost of living in general. There is an increase projected in property tax, funds from other agencies, and sales tax.

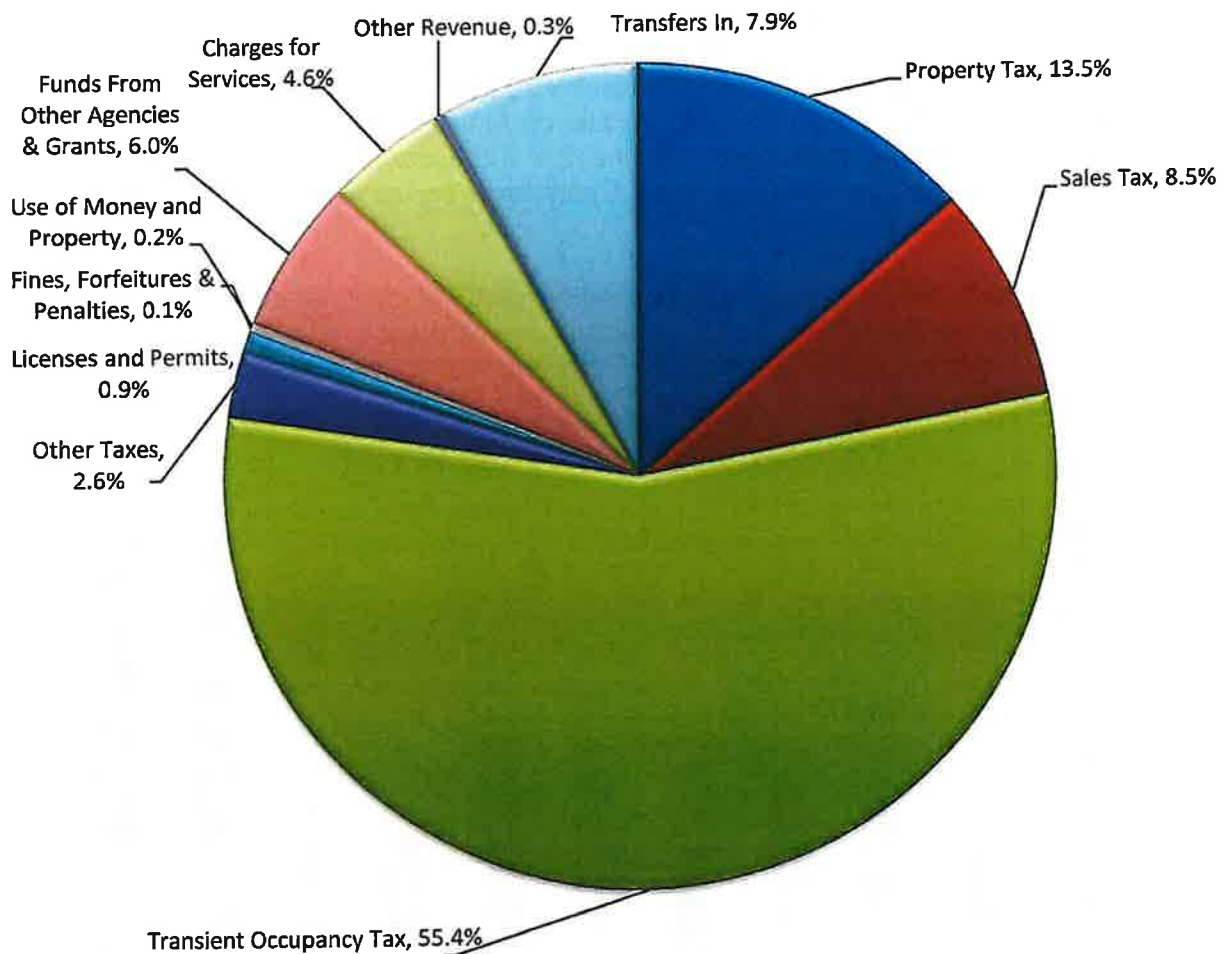
Table 2 summarizes and compares actual General Fund resources realized in FY 2020-21, the adopted FY 2021-22 Budget, and projected FY 2022-23 resources. The emphasis of this table is to provide a comparison between the FY 2021-22 revenue and resource budget and FY 2022-23's projection.

Table 1 Resources By Category	FY 2020-21	FY 2021-22	FY 2022-23	Increase/(Decrease)	
	Actual	Budget	Proposed	\$	%
Property Tax	2,421,920	2,147,608	2,344,879	197,271	9.2%
Sales Tax	1,028,805	1,111,000	1,466,973	355,973	32.0%
Transient Occupancy Tax	5,357,173	5,075,861	9,600,000	4,524,139	89.1%
Other Taxes	552,146	445,878	449,896	4,018	0.9%
Licenses and Permits	191,910	151,000	150,000	(1,000)	-0.7%
Fines, Forfeitures & Penalties	17,039	25,000	14,000	(11,000)	-44.0%
Use of Money and Property	19,327	43,000	32,000	(11,000)	-25.6%
Funds from Other Agencies & Grants	901,639	915,275	1,046,564	131,289	14.3%
Charges For Services	1,460,960	824,750	805,500	(19,250)	-2.3%
Other Revenue	144,228	50,000	50,000	-	0.0%
Total Revenues by Category	12,095,147	10,789,372	15,959,812	5,170,440	47.9%
Other Transfers In	408,469	1,227,926	1,367,109	139,183	11.3%
Total General Fund Resources	12,503,616	12,017,298	17,326,921	5,309,623	44.2%

Revenue and Resource Estimates
General Fund

General Fund resources for FY 2022-23 are anticipated to decrease overall by 3.8% from the FY 2021-22 budget. We will see a decrease of 7.7% in transient occupancy tax, and an increase of 9.7% in sales tax. Property tax is projected to increase by 9.2%.

The following chart illustrates the composition of the City's General Fund resources projected for FY 2022-23 at \$17,326,921.



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.

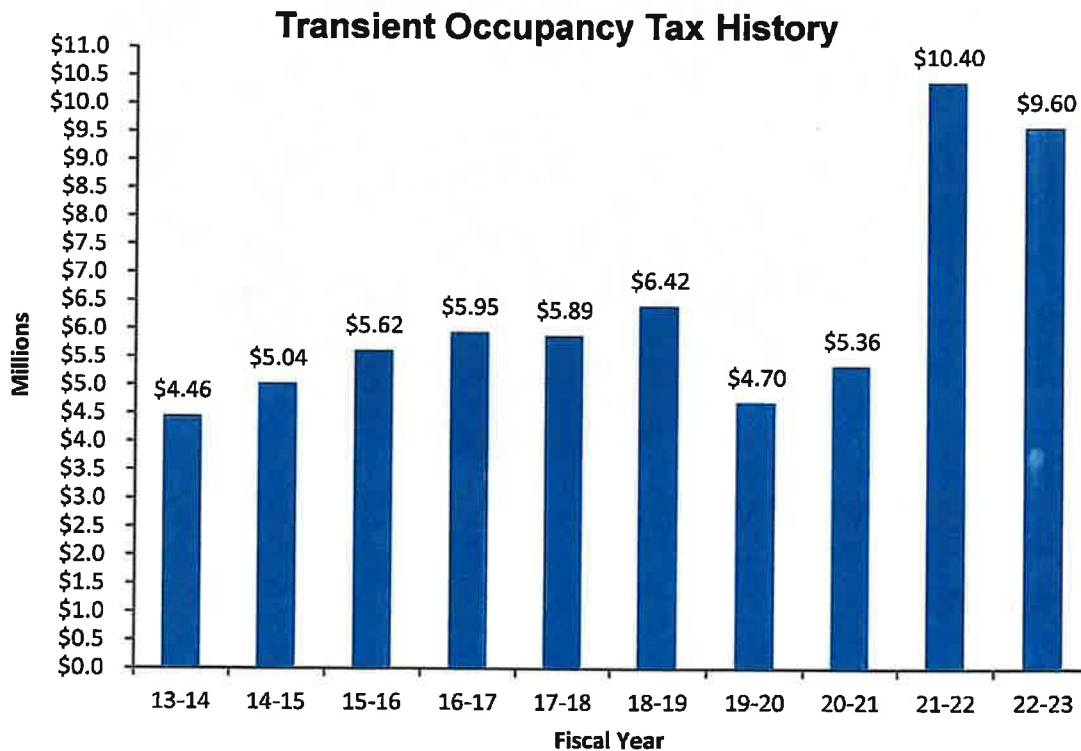
Revenue and Resource Estimates

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 55.4% of all projected General Fund resources FY 2022-23.

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 2022-23 the transient occupancy tax will decrease by 7.7% from FY 2021-22. 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 2022-23 Budget projects decreases in transient occupancy tax for the City of Calistoga following the return to normal activity levels prior to the COVID-19 pandemic. The City is projecting 7.7% decrease in transient occupancy tax which translates to \$9,600,000

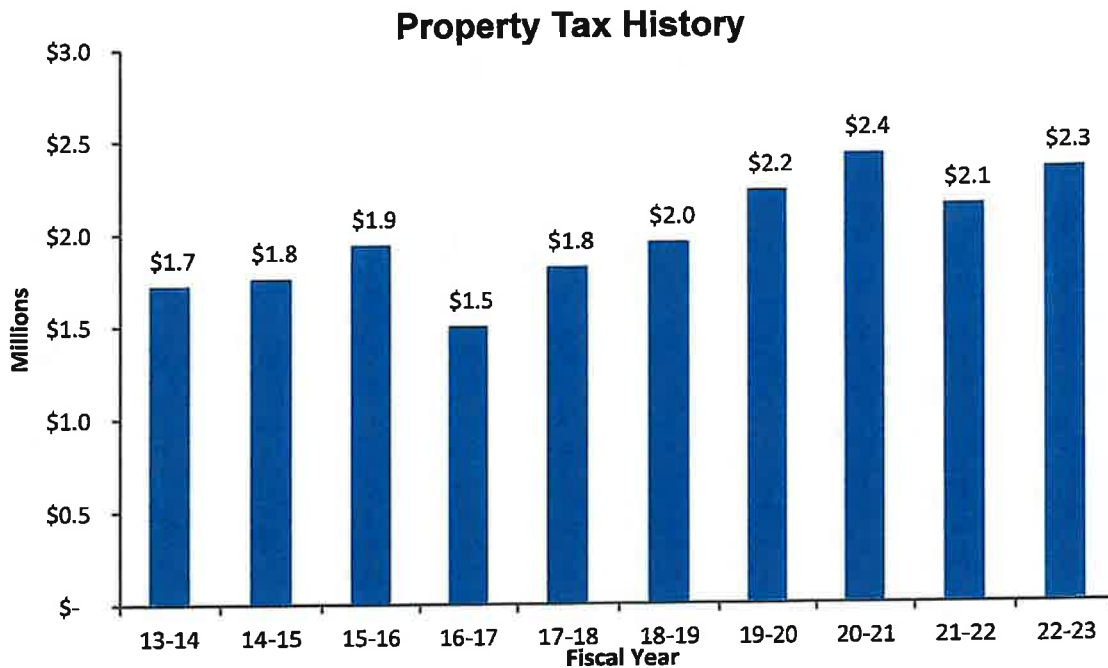


Revenue and Resource Estimates
Property Tax

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 13.5% of all General Fund resources projected next year.

FY 2020-21 is the year that will be influencing FY 2022-23 property values and it was a year where we saw increases in median sales prices. In many communities, the median sales price growth experienced in 2021 was larger than that seen in any year since the first year of the recovery after the Great Recession.

The City works with a property tax consultant in projecting property tax revenue, an estimate made with five factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, Proposition 8 administrative reductions and Proposition 13's annual inflation adjustment.

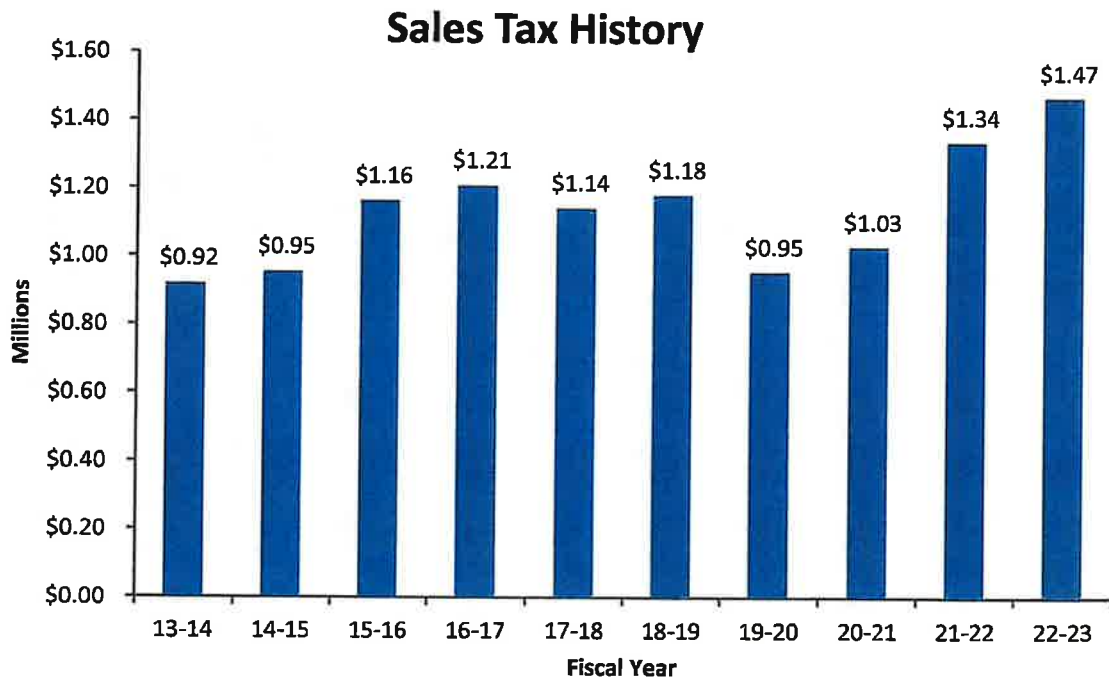


Revenue and Resource Estimates

Sales Tax

California sales tax is imposed on the total retail price of any tangible personal property (excluding a variety of state mandated exemptions), while use tax is imposed on the purchaser for eligible transactions when sales tax has not been collected. The sales and use tax rate in Napa County is currently 7.75% of which Calistoga receives 1% from the California Board of Equalization for transactions occurring within the City. Sales tax makes up 8.6% of next year’s overall General Fund resources.

The City works closely with the sales tax consultant, HDL, Coren & Cone, in projecting sales tax revenue. Based on HdL’s analysis of the trend in year-to-date tax receipts and an examination of local business data, the consultant anticipates the City will receive sales tax revenue of \$1,336,905 for FY 2021-22. For FY 2022-23 revenues are anticipated to increase by 9.7% when compared to FY 2021-22, for an amount of \$1,466,973. Reason for the increase in sales tax is due to the COVID-19 pandemic recovery and new businesses on board.



Revenue and Resource Estimates

Other Taxes

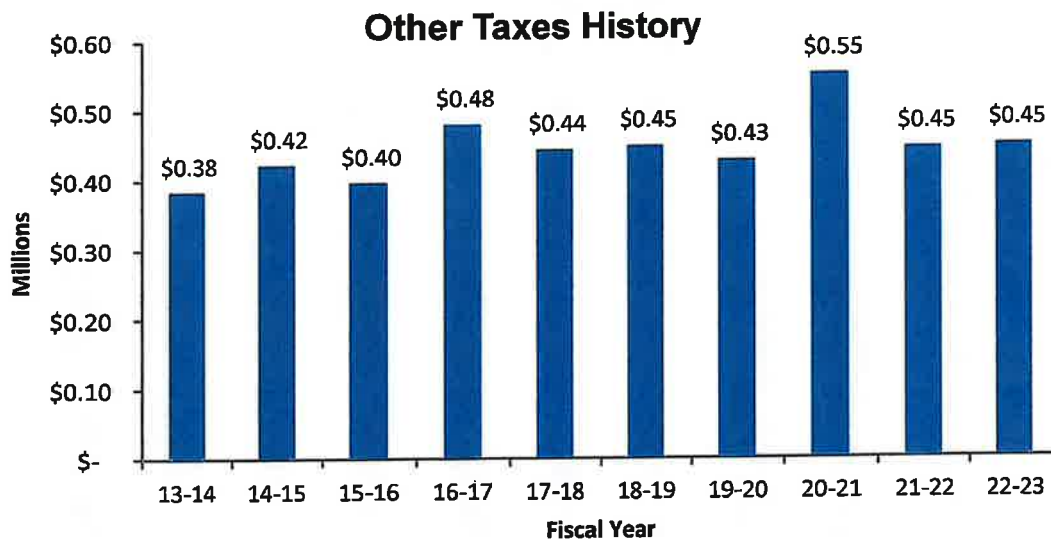
For the City of Calistoga other taxes include Franchise taxes, manufacturing taxes and business license taxes.

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 2022-23 other taxes are estimated at \$449,896 which is a .9% increase from FY 2021-22 at \$445,878.

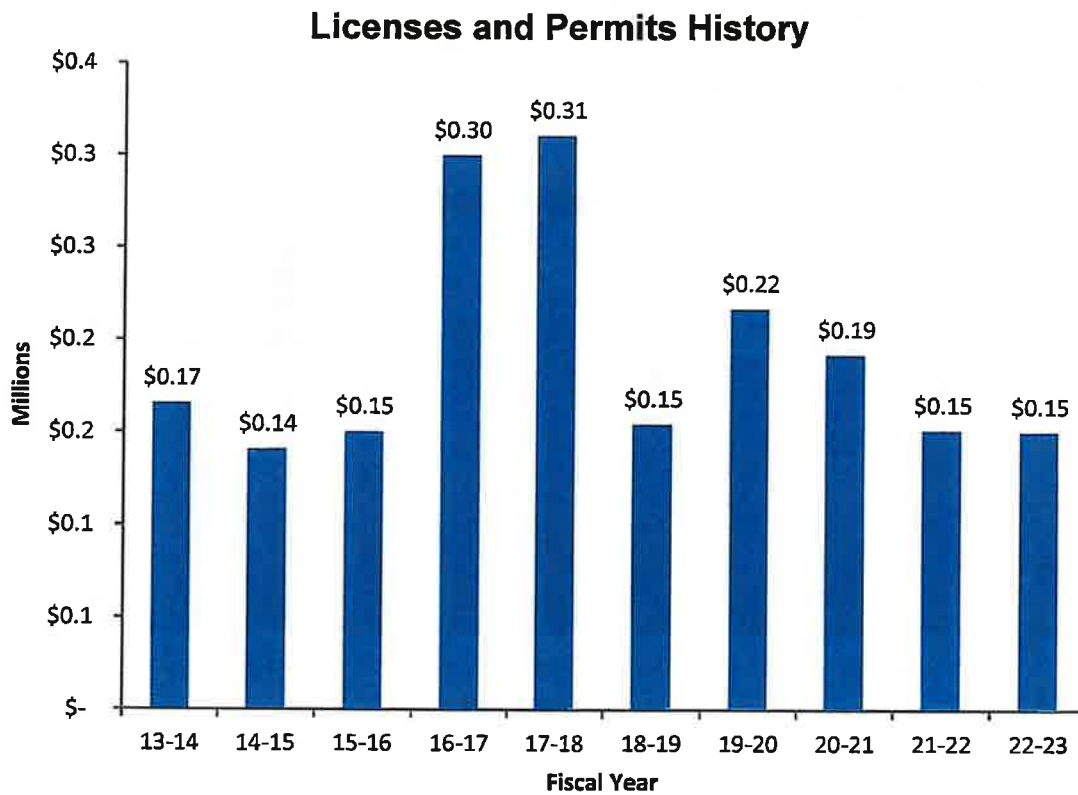


Revenue and Resource Estimates
Licenses and Permits

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 .9% 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 2022-23, licenses and permits will decrease by .7% from FY 2021-22 due to decreased construction activity. The City is anticipating the completion of several single-family homes in the Silver Rose Project and offsite improvement for Silverado Terrace. The FY 2022-23 Budget projects revenues at \$150,000.

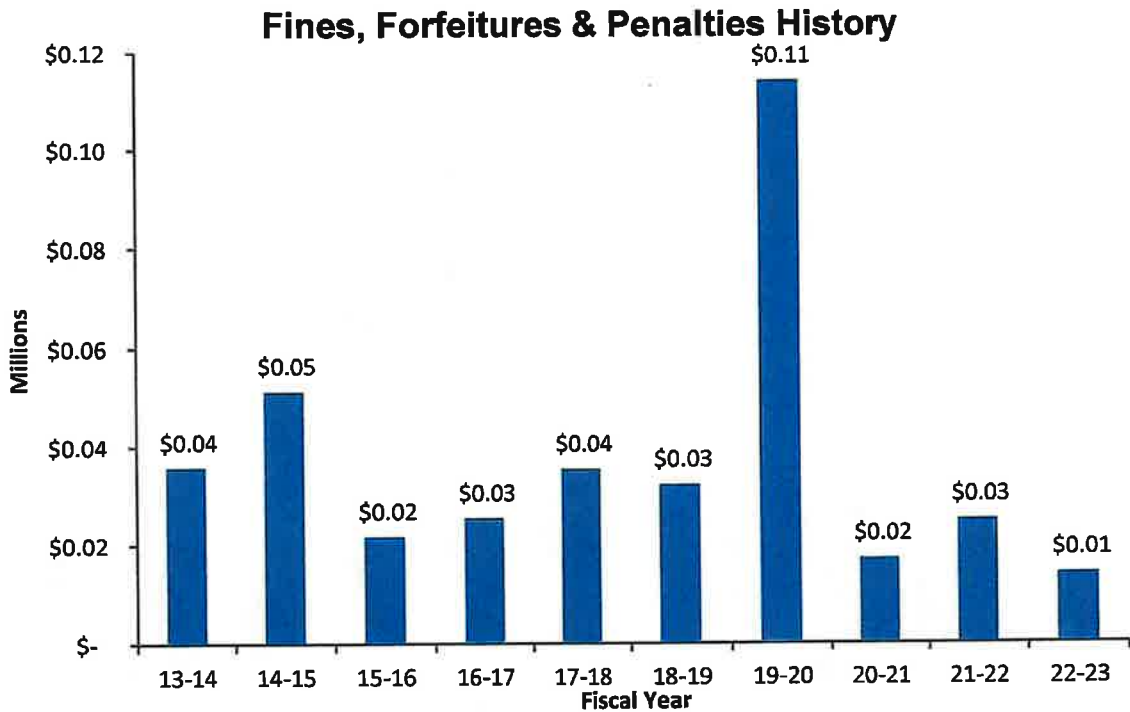


Revenue and Resource Estimates
Fines, Forfeitures and Penalties

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 .1% 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 44.0% less than FY 2021-22. Misdemeanor fines and delinquent penalties for FY 2022-23 are estimated to be \$4,000. Parking fines for FY 2022-23 are estimated to be \$5,000 and Vehicle fines at \$5,000.

The City has projected Calistoga's fines, forfeitures and penalties will decrease by 44.0% in FY 2022-23 to \$14,000 from \$25,000 in FY 2021-22. The large increase in FY 2019-20 was due to administrative citation penalties from local businesses.



Revenue and Resource Estimates

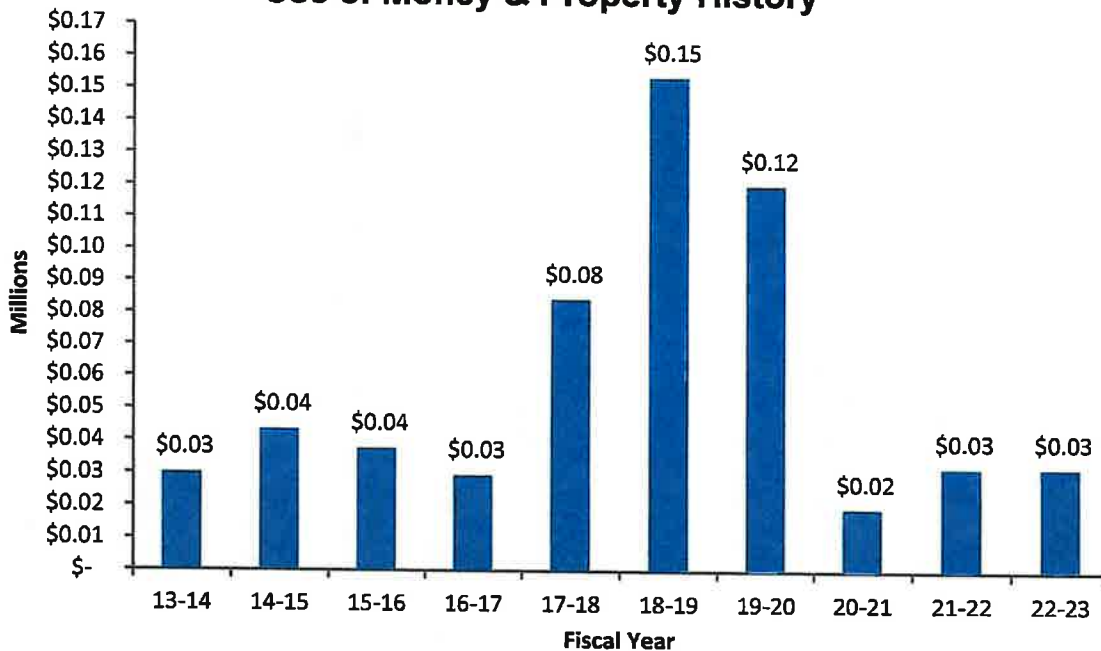
Use of Money and Property

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, 2022, LAIF’s average monthly yield was .365% as compared to March 31, 2021 of .357%.

Use of money and property account for .2% of the General Fund resources projected next year. Use of money and property fluctuates from year to year as excess funds for the City fluctuate as well.

Based on current yields and historical yields of LAIF the City is projecting \$32,000 for FY 2022-23 for the use of money and property.

Use of Money & Property History



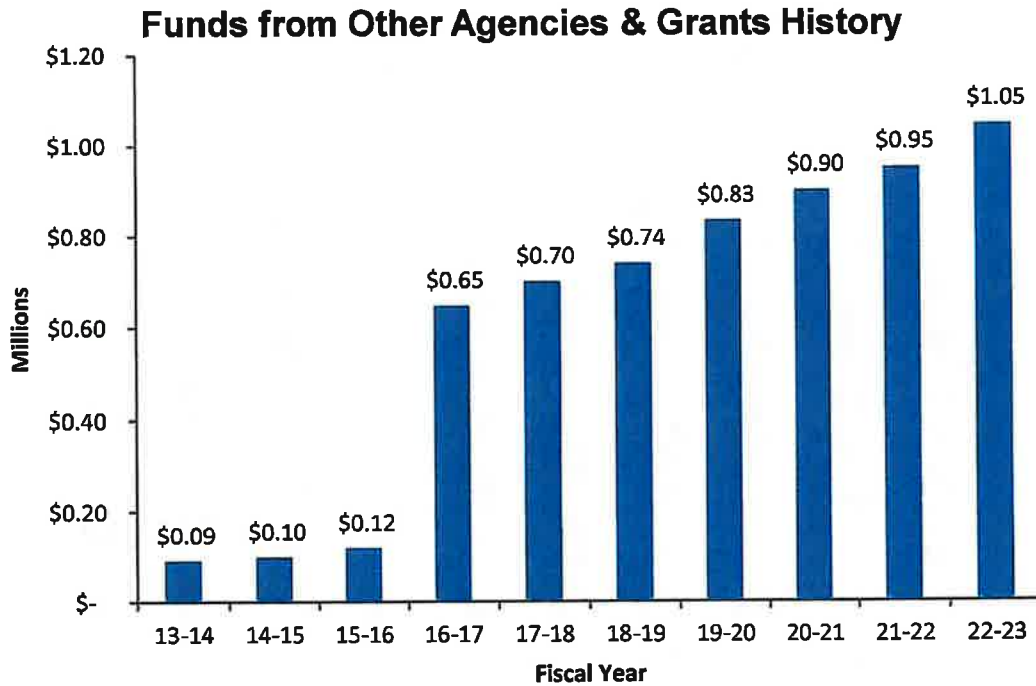
Revenue and Resource Estimates
Funds from Other Agencies & Grants

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 2022-23.

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 2022-23 funds from the State Public Safety Augmentation projected to be received are \$82,820; \$941,887 from Motor Vehicle in-lieu fees; and \$6,000 from Homeowner Property Tax Exemptions for a total estimated at \$1,046,564 when compared to FY 2021-22 at \$951,720, an increase of 10.0%.



Revenue and Resource Estimates

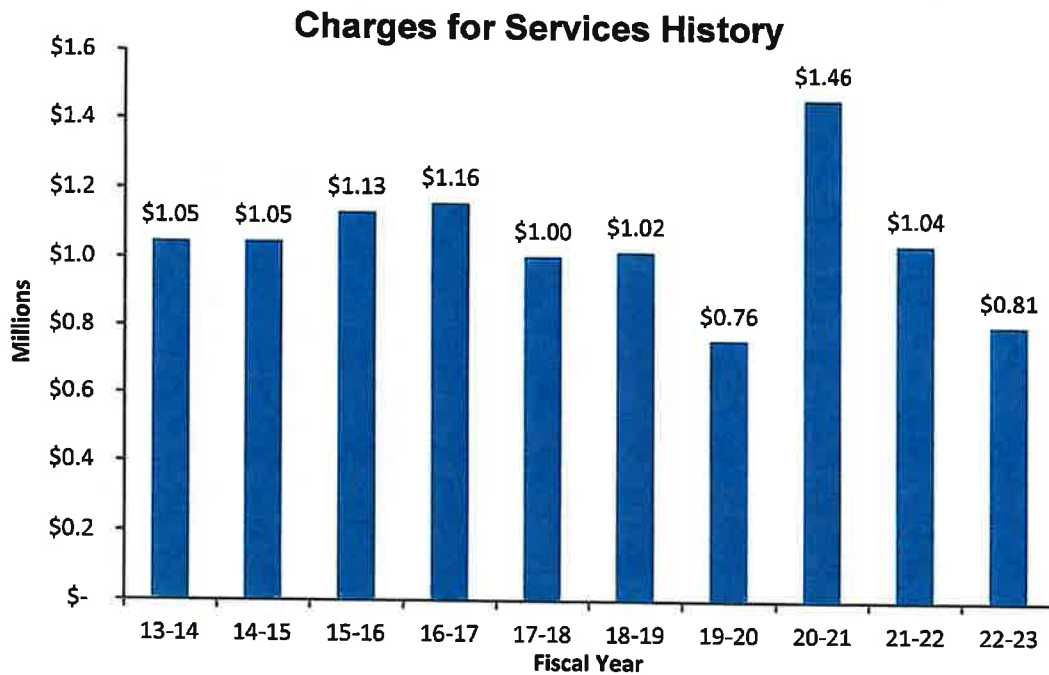
Charges for Services

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 4.6% 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 three years and have demonstrated continuing growth in recent years.

It is estimated for FY 2022-23, charges for services will decrease 22.7% from FY 2021-22 primarily due to less planning services through development projects and unpredictability of strike team reimbursements. The FY 2022-23 Budget projects revenues at \$805,500.

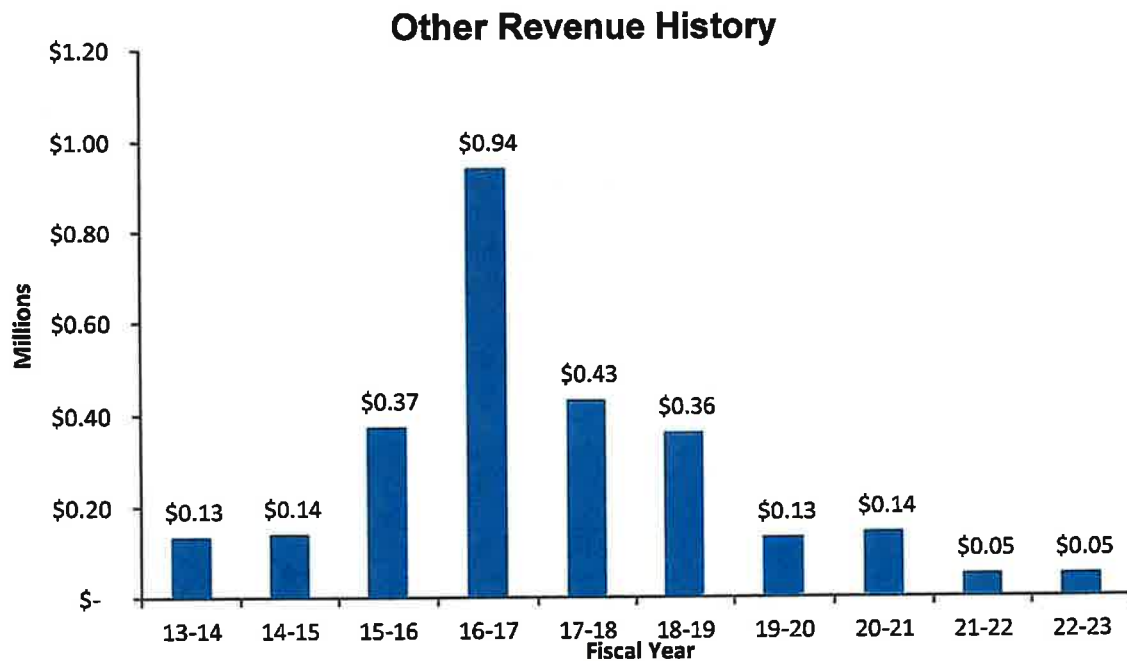


Revenue and Resource Estimates
Other Revenue

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 CIRA, the City’s risk management carrier for liability, property, fraud, automobile, and workers compensation premiums. The other revenue category accounts for .3% 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 remain similar in FY 2022-23. Other revenues will include reimbursements from Cal Card, Lexipol policy for fire and police, and CIRA 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 2022-23, the overhead reimbursement transfer is estimated at \$1,367,109.

For FY 2022-23 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 \$110,000; Measure T for road maintenance \$590,000; transportation impact fee for road maintenance reconstruction \$42,999; recreation donations \$6,000; one-time police fees of \$100,00 for backstop firing range; cultural recreational fund \$110,000 for the Oat Hill Mine; city administrative fund \$45,000 for the Fire Station exterior paint, \$70,000 City Hall exterior paint and stucco patch; \$30,000 for the community center, and \$35,000 for the police roof.

For FY 2022-23 the difference between ongoing revenues and ongoing expenditures is a surplus of approximately \$1,012,001 before transfers or capital projects. Surplus funds will cover a portion of capital projects.

Conclusion

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

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

Personnel and Staffing
Full Time Personnel by Position

Position	Actuals FY 15-16	Actuals FY 16-17	Actuals FY 17-18	Actuals FY 18-19	Actuals FY 19-20	Actuals FY 20-21	Final FY 21-22	Proposed FY 22-23
Accounting Assistant	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Administrative Analyst	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Administrative Services Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
Aquatics/Recreation Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assistant/Associate Planner	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00
Assistant/Associate Engineer	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Assistant City Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Building Official	0.00	1.00	1.00	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	1.00
Chief Water Plant Operator	0.00	1.00	1.00	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	1.00
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	0.00	0.00	1.00	0.00	0.00	0.00	0.50
Community Services Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Director of Administrative Services	1.00	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	1.00
Director of Public Works	1.00	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	4.00	4.00	4.00
Dispatcher Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Secretary to the City Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Executive Assistant to the City Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Captain	0.00	0.00	0.00	0.00	1.00	1.00	1.00	2.00
Fire Engineer	3.00	3.00	3.00	3.00	4.00	4.00	4.00	3.00
Fire Fighter	0.00	0.00	2.00	3.00	1.00	1.00	1.00	4.00
HR/Finance Specialist	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0.00
Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician I	3.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Maintenance Technician II	2.00	3.00	4.00	4.00	4.00	3.00	3.00	3.00
Maintenance Technician III	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Management Analyst II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Permit Technician	0.00	0.00	0.00	0.00	1.00	1.00	1.00	2.00
Plant Operator I	3.00	0.00	2.00	2.00	1.00	1.00	1.00	1.00
Plant Operator II	1.00	3.00	3.00	3.00	4.00	3.00	3.00	4.00
Plant Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Police Lieutenant	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Police Officer	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Recreation Services Manager	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Recreation Coordinator	0.00	1.00	1.00	2.00	2.00	1.00	2.00	2.00
Recreation Director	0.00	0.00	0.00	1.00	1.00	1.00	1.00	1.00
Senior Account Clerk	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Senior Accounting Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Technician	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Senior Planner	1.00	1.00	0.00	0.00	0.00	0.00	0.00	1.00
Senior Planner/Assistant to the City Manager	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00
Senior Plant Operator	1.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Senior Police Officer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Full Time Funded Personnel by Position	47.00	49.00	54.00	57.00	55.00	52.00	58.00	66.50

Personnel and Staffing								
Funded Personnel								

Department	Actuals FY 15-16	Actuals FY 16-17	Actuals FY 17-18	Actuals FY 18-19	Actuals FY 19-20	Actual FY 20-21	Final FY 21-22	Proposed FY 22-23
Administration	1.80	2.20	2.20	2.29	2.32	1.24	2.23	3.08
City Clerk	0.80	0.80	0.80	0.80	0.80	0.55	0.55	0.55
Finance	2.10	2.70	2.70	2.70	2.73	4.06	3.20	2.45
Planning & Building	2.50	3.50	3.50	3.41	3.91	4.91	4.25	7.25
Police	19.00	19.00	21.00	22.00	22.00	22.00	23.00	25.00
Fire	18.00	17.00	17.00	22.00	22.00	22.00	22.00	25.00
Public Works Administration	0.65	0.85	0.85	0.85	0.85	1.10	1.35	1.65
Public Works Streets	1.66	1.76	1.76	1.76	1.86	1.86	1.86	2.76
Public Works Parks	1.23	1.33	1.33	1.33	1.28	1.48	1.48	1.78
Public Works Pool	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.25
Public Works Maintenance	0.15	0.25	0.25	0.25	0.15	0.15	0.15	0.22
Public Works Government Buildings	1.45	1.55	1.55	1.55	1.45	2.25	2.25	1.87
Public Works Sharpsteen Museum	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Recreation	7.00	7.00	7.00	8.00	8.00	8.00	9.00	9.00
Water Distribution	3.67	3.77	3.77	3.77	3.08	2.95	3.27	3.65
Water Treatment	3.08	3.18	3.08	3.08	2.90	2.95	2.47	3.82
Water Conservation	0.15	0.15	0.15	0.15	0.00	0.00	0.00	1.00
Sewer Collection	3.87	3.97	3.97	3.97	4.63	4.40	3.80	3.23
Sewer Treatment	4.68	4.78	5.88	5.88	5.83	5.90	5.94	6.00
Total Full Time Equivalent Funded	70.00	74.00	77.00	84.00	84.00	88.00	87.00	98.61

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

Introduction

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

The General Fund Budget is the City's fiscal operating blueprint. The FY 2022-23 General Fund operating budget is based on resource projections and transfers in for a total of \$17,326,921. Departmental operating expenditures and transfers out are budgeted at \$17,274,885.

The FY 2022-23 budget includes the following new positions: Assistant City Manager, two Administrative Service Technicians, Upgrade of an Accounting position to an Administrative Services Technician, one Permit Technician, ½ Code enforcement Officer, one Management Analyst II, Upgrade of Police Dispatch Supervisor to a Police Dispatch Manager, 2 part-time assistant positions in the police department, and one Plant Operator in the wastewater treatment plant. The funding for these positions would come from additional transient occupancy tax, sales tax and enterprise funds.

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.), 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 could impact the viability of this fund.

<p style="text-align: center;">Budget Summary General Fund Summary</p>
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Expenditures and recently adopted water and wastewater fees will be reviewed through a rate study in early fall to 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 FY 2022-23 which calls at a minimum for a 50% reserve in its General Fund by FY 2022-23 (or \$7,473,906). Based on staff recommendations the City will end FY 2022-23 with a projected fund balance of \$7,345,575 which is 49.1% of the 50% objective. The budget does not include any transfers to the enterprise funds, other than a \$45,000 transfer to cover low-income subsidies. However, the budget document does include a general fund loan of \$1,000,000 to the water capital fund and \$500,000 to the wastewater capital fund to cover the City's portion of grant-funded projects.

The Government Finance Officers Association (GFOA) has issued its best practice in determining the appropriate level of unrestricted fund balance in the General Fund to be at a minimum of no less than two months of regular general fund operating revenues or expenses, which equates to approximately 17%.

For FY 2022-23 the General Fund will allocate \$2,957,846 to capital projects and \$50,000 to the housing element project. 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.

<p style="text-align: center;">Budget Summary General Fund Summary</p>
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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 Administrative Services Technician. 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 FPCC 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 \$265,817.

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 \$17,274,885.

<p style="text-align: center;">Budget Summary General Fund Summary</p>
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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 \$3,513,063

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 \$2,640,379 and revenues of \$420,000.

Police Services

The Police Department is entrusted with providing for the public's safety within the City's residential communities and commercial centers. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$3,848,002 and revenues of \$136,940.

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 \$1,398,760 and revenues of \$267,500.

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>
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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 \$2,195,922 and revenues of \$55,000.

Recreation Services

The Recreation Services Division is responsible for management and operation of the fitness and recreation programs, adult and senior community classes, special event permitting, transit services, City sponsored special events, weekend janitorial of City facilities, and the Calistoga Community Pool. The department's budget is based on the continuation of essential, mandated and City Council directed services and includes General Fund expenditures of \$1,085,869 and revenues of \$29,500 and donations of \$3,500.

General Fund Resources

General Fund Revenues total \$15,959,812. In addition, General Fund resources include transfers in of \$1,367,109 to offset the cost of City overhead support For FY 2022-23.

For FY 2022-23 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 \$110,000; Measure T for road maintenance \$590,000; transportation impact fee for road maintenance reconstruction \$42,999; recreation donations \$6,000; one-time police fees of \$100,00 for backstop firing range; cultural recreational fund \$110,000 for the Oat Hill Mine; city administrative fund \$45,000 for the Fire Station exterior paint, \$70,000 City Hall exterior paint and stucco patch; \$30,000 for the community center, and \$35,000 for the police roof.

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

<h2 style="margin: 0;">Budget Summary</h2> <h3 style="margin: 0;">General Fund Summary</h3>

General Fund Resources

General Fund resources are \$17,326,921.

RESOURCES

	<u>FY 20-21</u> <u>Actual</u>	<u>FY 21-22</u> <u>Adjusted</u>	<u>FY 22-23</u> <u>Projected</u>
<u>Revenues</u>			
Property Tax	\$ 2,421,920	\$ 2,147,608	\$ 2,344,879
Sales Tax	1,028,805	1,336,905	1,466,973
Transient Occupancy Tax	5,357,173	10,400,000	9,600,000
Other Taxes	552,146	445,878	449,896
Licenses and Permits	191,910	151,000	150,000
Fines, Forfeitures	17,039	25,000	14,000
Interest & Use of Property	19,327	32,000	32,000
Revenues from other Agencies	901,639	951,720	1,046,564
Charges for Services	1,460,960	1,042,250	805,500
Other Revenues	144,228	50,000	50,000
<i>Sub - Total General Fund Revenues</i>	\$ 12,095,147	\$ 16,582,361	\$ 15,959,812
<u>General Fund Transfers in (from)</u>			
Fund 02 (Water Operations)	\$ 21,200	\$ -	\$ -
Fund 21 (Gas Tax)	95,000	95,000	95,000
Fund 22 (Road Maintenance SB 1)	-	73,702	110,000
Fund 24 (Measure T)	19,009	563,500	590,000
Fund 25 (MTC Grants)	840	-	-
Fund 27 (Mobile Home Park- Administration)	8,110	8,110	8,110
Fund 41 (Police Grants)	125,000	125,000	125,000
Fund 44 (CDBG- Administration)	9,165	-	-
Fund 48 (City Administrative Fee)	19,636	75,000	180,000
Fund 57 (Transportation Impact Fees)	25,689	30,000	42,999
Fund 77 (Cultural/Recreational)	74,945	125,000	110,000
Fund 79 (Abandoned Vehicle)	4,600	1,816	-
Fund 87 (Recreation)	5,275	3,000	6,000
Fund 50 (Police one time impact fee)	-	-	100,000
<i>Sub - Total General Fund Transfers In</i>			
TOTAL GENERAL FUND RESOURCES	\$ 408,469	\$ 1,100,128	\$ 1,367,109
	\$12,503,616	\$ 17,682,489	\$ 17,326,921

Budget Summary General Fund Summary
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General Fund Expenditures

General Fund expenditures are \$17,274,885.

APPROPRIATIONS

	<u>FY 20-21</u>	<u>FY 21-22</u>	<u>FY 22-23</u>
<u>Operating Appropriations</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Projected</u>
City Council and City Clerk	\$ 191,319	\$ 187,689	\$ 265,817
Support services	2,352,641	2,856,394	3,513,063
Fire Services	2,371,176	2,685,595	2,640,379
Planning & Building	606,802	937,547	1,398,760
Police Services	2,983,290	3,598,774	3,848,002
Public Works	1,473,476	1,942,781	2,195,922
Recreation Services	770,952	970,037	1,085,869
<i>Total Operating Appropriations</i>	\$ 10,749,656	\$ 13,178,817	\$ 14,947,811
<u>Operating Transfers Out (To)</u>			
Road Maintenance	\$ 32,798	\$ -	\$ -
Auditors Adjutments	53,435		
Water Fund	\$ 25,816	\$ 44,000	\$ 45,000
Equipment Repl Fund	64,154	174,592	1,208,172
AARP Funds	-	-	700,000
Debt Service Fund	373,902	373,902	373,902
<i>Total Operating Transfers Out</i>	\$ 550,105	\$ 592,494	\$ 2,327,074
TOTAL APPROPRIATIONS	\$ 11,299,761	\$ 13,771,311	\$ 17,274,885
AVAILABLE FOR ALLOCATION OF LIABILITY CLAIMS AND ENTERPRISE FUNDS			\$ 500,000
PROJECTED RESERVE FUND (AT YEAR END)			\$ 6,843,575

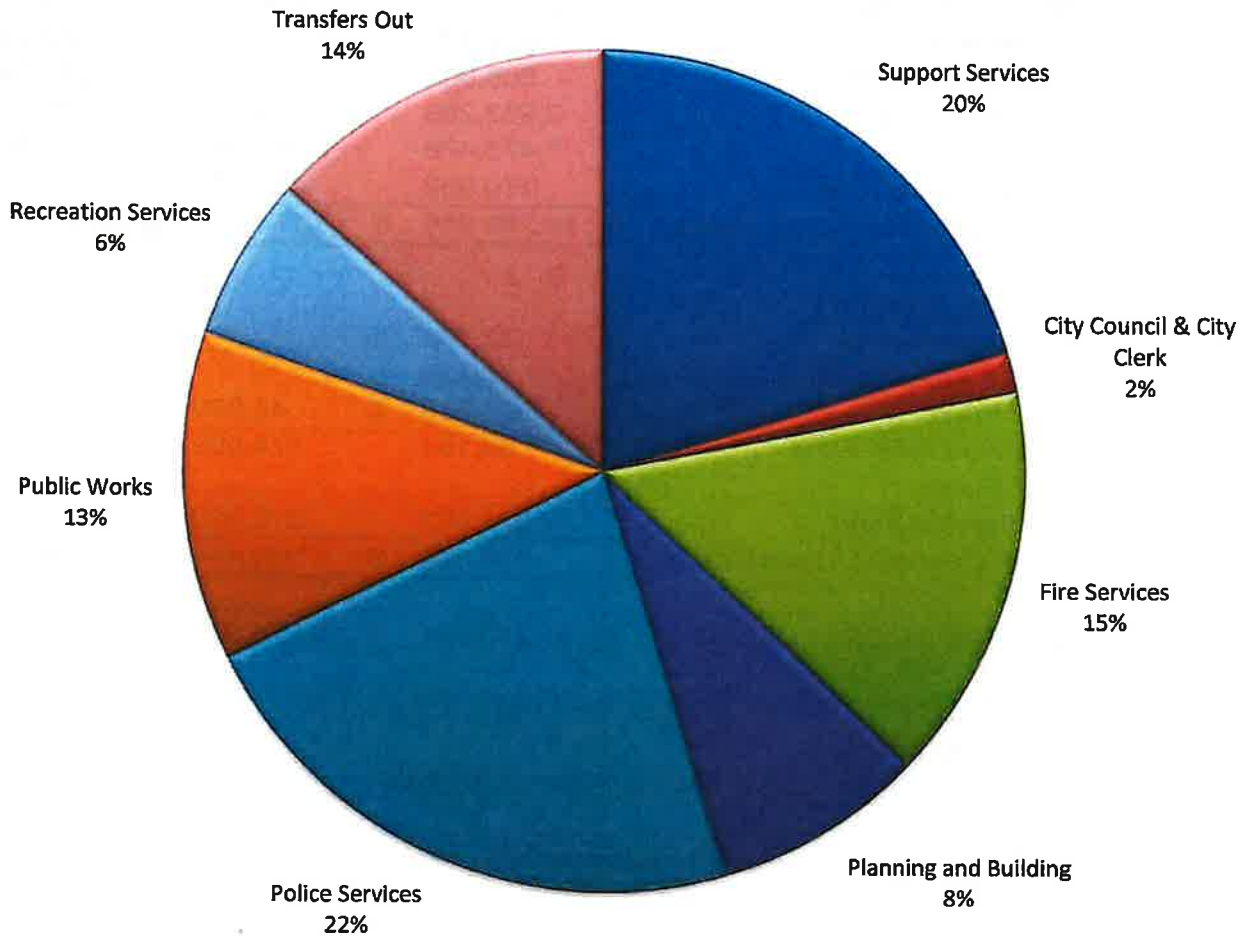
Percent of GF budgeted appropriations

49.1%

Operating Expenditures & Transfers Out
General Fund

General Fund expenditures are anticipated to increase from the FY 2021-22 revised budget by \$1,768,994 or 13% (excluding transfers out). Though there are increases in health insurance, contract services, deferred repairs and maintenance, liability and property insurance, the budget includes five new full-time positions and three new part-time positions in FY 2022-23.

The following chart illustrates the composition of the City’s General Fund expenditures by department projected for FY 2022-23 at \$17,274,885.



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General Fund

Sources and Uses

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Revised Budget FY 21-22	Proposed Budget FY 22-23
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Operating Revenues							
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Property Tax	1,815,586	1,950,682	2,226,521	2,421,920	2,147,608	2,147,608	2,344,879
Sales Tax	1,141,596	1,180,946	954,456	1,028,805	1,111,000	1,336,905	1,466,973
Transient Occupancy Tax	5,888,876	6,415,794	4,704,800	5,357,173	5,075,861	10,400,000	9,600,000
Other Taxes	444,238	449,022	428,295	552,146	445,878	445,878	449,896
Licenses and Permits	310,560	154,227	216,744	191,910	151,000	151,000	150,000
Fines, Forfeitures & Penalties	35,320	32,205	113,953	17,039	25,000	25,000	14,000
Interest and Use of Property	84,357	153,660	120,136	19,327	43,000	32,000	32,000
Revenues From Other Agencies	699,661	739,258	834,768	899,326	915,275	951,720	1,046,564
Grants - Operations	-	-	-	2,313	-	-	-
Charges for Services	1,004,891	1,018,856	760,478	1,460,960	824,750	1,042,250	805,500
Other Revenues	431,900	361,666	131,693	144,228	50,000	50,000	50,000
Total Operating Revenues	11,856,985	12,456,316	10,491,844	12,095,147	10,789,372	16,582,361	15,959,812

Operating Expenditures							
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Support Services	1,955,735	2,574,587	2,589,159	2,352,641	2,794,496	2,856,394	3,513,063
City Council & City Clerk	179,073	219,730	149,789	191,319	182,398	187,689	265,817
Fire Services	1,545,594	1,621,328	1,951,395	2,371,176	2,428,303	2,685,595	2,640,379
Planning & Building	723,244	694,548	707,838	606,802	896,780	937,547	1,398,760
Police Services	2,731,297	2,768,525	3,092,155	2,983,290	3,375,825	3,598,774	3,848,002
Public Works	1,226,672	1,398,494	1,370,344	1,473,476	1,903,635	1,942,781	2,195,922
Recreation Services	630,744	790,422	801,790	770,952	958,153	970,037	1,085,869
GASB 68 Pension	1,000,000	1,000,000	-	-	-	-	-
Total Operating Expenditures	9,992,359	11,067,634	10,662,470	10,749,656	12,539,590	13,178,817	14,947,811

Net Operating Surplus/ (Deficit)	1,864,626	1,388,682	(170,626)	1,345,491	(1,750,218)	3,403,544	1,012,001
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Other Sources							
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Deutsche Lease Financing	85,571	5,894	47,540	-	30,000	30,000	-
Fema Reimbursement	407,960	-	-	748,576	80,000	265,932	-
ARPA Funds	-	-	-	-	-	-	627,597
Grants - Improvements	473,102	828,715	300,000	-	292,867	292,867	367,083

Other Uses							
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Special Projects		-	-	-	120,000	165,303	50,000
Capital Improvement Projects							
Streets	1,985,782	1,734,409	507,871	364,491	917,000	896,322	1,080,000
Parks	196,725	70,199	53,769	119,737	265,000	37,000	710,000
Buildings	153,791	43,807	339,146	19,636	170,000	456,569	355,000
Other	358,996	359,540	319,462	379,379	502,867	340,021	812,846
Total Capital Projects	2,695,294	2,207,955	1,220,248	883,243	1,854,867	1,729,912	2,957,846

General Fund
Sources and Uses

Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Revised Budget FY 21-22	Proposed Budget FY 22-23
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Transfers From or (To) Other Funds							
Gas Tax Fund	95,000	78,226	95,000	95,000	95,000	95,000	95,000
Road Maintenance Rehab Fun	30,692	61,860	35,240	(32,798)	106,500	73,702	110,000
Measure T Fund	-	243,354	342,465	19,009	563,500	563,500	590,000
Police Grants Fund	70,069	78,828	85,000	125,000	125,000	125,000	125,000
Recreation Donations	12,000	6,000	15,464	5,275	3,000	3,000	6,000
Mobile Home Park Fund	7,500	7,030	7,090	8,110	8,110	8,110	8,110
MTC Grants Fund	14,275	1,105	-	-	-	-	-
Affordable Housing	(75,886)	(3,521)	-	-	-	-	-
Affordable Housing	75,000	-	-	-	-	-	-
CDBG Revolving Grants	-	-	4,568	9,165	-	-	-
Abandoned Vehicle Fund	4,600	4,600	4,600	4,600	1,816	1,816	-
Cultural Recreational Fund	181,734	-	19,296	74,945	195,000	125,000	110,000
Adj. YE (Adj Trnsfrs- Auditors)	-	-	-	(53,435)	-	-	-
City Administrative Fee	-	-	181,141	19,636	100,000	75,000	180,000
Transportation Impact Fees	-	-	-	25,689	30,000	30,000	42,999
Police One Time Impact Fees	-	-	-	-	-	-	100,000
General Fund Loan to Enterprise Funds	-	-	-	-	-	-	(1,500,000)
Water Operations	-	(116,464)	(18,626)	(4,616)	(24,000)	(44,000)	(45,000)
ARPA Funds	-	-	-	-	-	-	(700,000)
Equipment Fund	(109,999)	(160,019)	(81,959)	(64,154)	(110,157)	(174,592)	(1,208,172)
MTC Fund	-	-	-	840	-	-	-
Berry Street Project	(246,900)	(6,101)	(3,342)	-	-	-	-
Debt Service Fund	(373,902)	(373,902)	(373,902)	(373,902)	(373,902)	(373,902)	(373,902)
Net All Transfers	(315,817)	(429,004)	312,035	(141,636)	719,867	507,634	(2,459,965)
Net Fund Surplus or (Deficit)	(179,852)	(413,668)	(731,299)	1,069,188	(2,802,351)	2,604,762	(3,461,130)
Beginning Fund Balance	8,455,573	8,275,721	7,862,053	7,130,755	6,819,456	8,199,943	10,804,705
Ending Fund Balance	8,275,721	7,862,053	7,130,755	8,199,943	4,217,105	10,804,705	7,343,575

Fund Balance Allocation to Reserves							
Emergencies and General Contingency	7,775,721	7,362,053	6,630,755	7,199,943	3,717,105	10,304,705	6,843,575
General Liability Claims	500,000	500,000	500,000	1,000,000	500,000	500,000	500,000
***Total Reserves	8,275,721	7,862,053	7,130,755	8,199,943	4,217,105	10,804,705	7,343,575

Emergency & Contingency Reserves As A Percent of Operating Expenditures	77.8%	66.5%	62.2%	67.0%	29.6%	78.2%	45.8%
All Reserves As A Percent of Operating Expenditures - Policy 50%	82.8%	71.0%	66.9%	76.3%	33.6%	82.0%	49.1%

**General Fund
Department and Program Summaries**

Program #	Department and Program	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Revised Budget FY 21-22	Proposed Budget FY 22-23
SUPPORT SERVICES								
4114	City Manager	209,400	265,015	217,335	206,058	288,286	242,906	456,849
4176	Economic Vitality	427,912	486,586	499,546	336,049	452,346	444,346	581,796
4113	Legal Services	192,767	452,598	179,292	255,849	200,000	250,000	270,000
4107	Community Support & Enrichment Grants	148,564	232,335	443,065	287,005	336,321	343,821	395,933
4108	Finance	274,229	303,444	338,017	326,906	396,544	392,531	430,984
4170	Risk Management	392,706	496,943	501,576	564,893	665,763	660,861	764,728
4172	Personnel	172,646	211,419	263,435	193,239	250,670	317,363	400,161
4119	Non-Departmental	137,511	126,247	146,893	182,642	204,566	204,566	212,612
Total		1,955,735	2,574,587	2,589,159	2,352,641	2,794,496	2,856,394	3,513,063
Year over Year Change		15.8%	31.6%	0.6%	-9.1%	18.8%	21.4%	23.0%
<i>Community Support & Enrichment Grants prior years under Recreation Services</i>								
CITY COUNCIL & CITY CLERK								
4110	City Council	56,183	59,710	60,155	66,976	73,147	77,747	104,136
4111	City Clerk	122,495	126,222	89,590	86,533	99,201	99,892	114,731
4133	Elections	395	33,798	44	37,810	10,050	10,050	46,950
Total		179,073	219,730	149,789	191,319	182,398	187,689	265,817
Year over Year Change		-5.3%	22.7%	-31.0%	27.7%	-4.7%	-1.9%	41.6%
FIRE SERVICES								
4117	Fire Services	1,545,594	1,621,328	1,951,395	2,371,176	2,428,303	2,685,595	2,640,379
Total		1,545,594	1,621,328	1,951,395	2,371,176	2,428,303	2,685,595	2,640,379
Year over Year Change		11.9%	4.9%	20.4%	21.5%	2.4%	13.3%	-1.7%
PLANNING & BUILDING								
4109	Planning Commission Active Transp. Advisory Committee	2,941	6,694	5,570	6,842	5,630	5,630	5,830
4120	Committee	-	-	-	-	-	-	-
4115	Planning	302,532	283,276	313,742	258,163	479,904	523,139	806,094
4125	Building Services	417,771	404,578	388,526	341,797	411,246	408,778	586,836
Total		723,244	694,548	707,838	606,802	896,780	937,547	1,398,760
Year over Year Change		-0.1%	-4.0%	1.9%	-14.3%	47.8%	54.5%	49.2%
POLICE SERVICES								
4116	Police Services	2,103,257	2,109,308	2,361,540	2,219,129	2,519,129	2,745,840	2,925,206
4129	Police Dispatch	628,040	659,217	730,615	764,161	856,696	852,934	922,796
Total		2,731,297	2,768,525	3,092,155	2,983,290	3,375,825	3,598,774	3,848,002
Year over Year Change		6.9%	1.4%	11.7%	-3.5%	13.2%	20.6%	6.9%
PUBLIC WORKS								
4121	Public Works Administration	165,621	209,710	166,379	168,412	221,538	222,754	273,328
4122	Streets	267,702	342,397	381,329	374,227	612,313	615,745	697,433
4123	Park Maintenance	254,515	255,760	263,311	256,376	345,270	347,174	396,480
4126	Pool Maintenance	128,451	160,633	153,982	208,919	203,972	204,231	231,309
4124	Maintenance Shop	46,233	46,310	23,383	38,135	52,279	52,696	72,935
4127	Building Maintenance	364,150	383,684	381,960	427,407	468,263	500,181	524,437
Total		1,226,672	1,398,494	1,370,344	1,473,476	1,903,635	1,942,781	2,195,922
Year over Year Change		1.6%	14.0%	-2.0%	7.5%	29.2%	31.9%	13.0%

General Fund
Department and Program Summaries

Program #	Department and Program	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Revised Budget FY 21-22	Proposed Budget FY 22-23
RECREATION SERVICES								
4152	Recreation Programs	153,019	164,698	174,200	121,859	181,961	185,051	246,724
4153	Education/Recreation Courses	53,564	97,972	94,851	71,218	109,509	115,243	129,050
4154	Senior Activities	26,239	46,372	41,182	25,927	55,993	57,853	66,235
4156	Aquatic Services	241,450	313,009	306,896	367,817	402,280	403,219	421,167
4107	Community Promotions	-	-	-	-	-	-	-
4155	Community Activities	29,509	29,209	24,788	21,607	27,046	27,240	31,787
4174	Library Services	101,145	107,215	123,009	132,816	145,000	145,000	152,250
4173	Sharpsteen Museum	15,818	16,947	21,864	14,708	20,864	20,931	21,606
4405	Transit - Shuttle	10,000	15,000	15,000	15,000	15,500	15,500	17,050
Total		630,744	790,422	801,790	770,952	958,153	970,037	1,085,869
Year over Year Change		-6.8%	25.3%	1.4%	-3.8%	24.3%	25.8%	11.9%
<i>Community Promotions moved to Support Services 07/01/18</i>								
Total Operations		8,992,359	10,067,634	10,662,470	10,749,656	12,539,590	13,178,817	14,947,811
		6.8%	12.0%	5.9%	0.8%	16.7%	22.6%	13.4%
Special Projects								
4670	Housing Element	-	-	-	-	120,000	165,303	50,000
Total Special Projects		-	-	-	-	120,000	165,303	50,000
Capital Improvements								
	Streets	1,985,782	1,734,409	507,871	364,491	917,000	896,322	1,080,000
	Parks	196,725	70,199	53,769	119,737	265,000	37,000	710,000
	Buildings & Facilities	153,791	43,807	339,146	19,636	170,000	456,569	355,000
	Other	358,996	359,540	319,462	379,379	502,867	340,021	812,846
Total Capital Improvements		2,695,294	2,207,955	1,220,248	883,243	1,854,867	1,729,912	2,957,846
Total General Fund Appropriations		11,687,653	12,275,589	11,882,718	11,632,899	14,514,457	15,074,032	17,955,657

**General Fund
Department and Program Summaries**

Program Department and Program #	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Revised Budget FY 21-22	Proposed Budget FY 22-23
Other Uses							
Transfers Out							
Water & WWTP Operations	-		-	-	-	-	-
Water Rate Stabilization Fund	-	250,000	18,626	-	-	-	-
Debt Service	373,902	373,902	373,902	373,902	373,902	373,902	373,902
Water Operations	-	116,464	-	25,816	24,000	44,000	45,000
Employee Benefits	1,000,000	1,000,000	-	-	-	-	-
Equipment Fund	109,999	160,019	81,959	64,154	110,157	174,592	1,208,172
Gas Tax Fund	-	-	-	-	-	-	-
SB1 Road Maintenance	-	-	-	32,798	-	-	-
ARPA Funds	-	-	-	-	-	-	700,000
MTC Grant Funds	246,900	6,101	3,342	-	-	-	-
Affordable Housing	75,886	3,521	-	-	-	-	-
Total Other	1,806,687	1,910,007	477,829	496,670	508,059	592,494	2,327,074
Total General Fund Uses	13,494,340	14,185,596	12,360,547	12,129,569	15,022,516	15,666,526	20,282,731
Year over Year Change	19.1%	5.1%	-12.9%	-1.5%	23.6%	29.2%	29.5%

City of Calistoga

General Fund
CIP Project Summary

Project #	Description	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Streets								
5402	Pavement Maintenance	1,546,645	858,508	494,340	364,215	887,000	866,000	917,001
5610	Pavement Maintenance -Reconst	-	-	-	-	30,000	30,000	42,999
5440	Garnett Creek Bridge	-	3,324	-	-	-	-	-
5520-4915	Culvert Repair Grant Street	425,072	830,029	2,870	276	-	322	-
5599	Culvert - Feige Access Road	-	-	10,661	-	-	-	-
5544	Way Finding Signage	14,065	42,548	-	-	-	-	-
5641	ATAC Bike & Pedestrian Safety	-	-	-	-	-	-	45,000
5644	Car Charging Station	-	-	-	-	-	-	75,000
SUBTOTAL STREETS		1,985,782	1,734,409	507,871	364,491	917,000	896,322	1,080,000

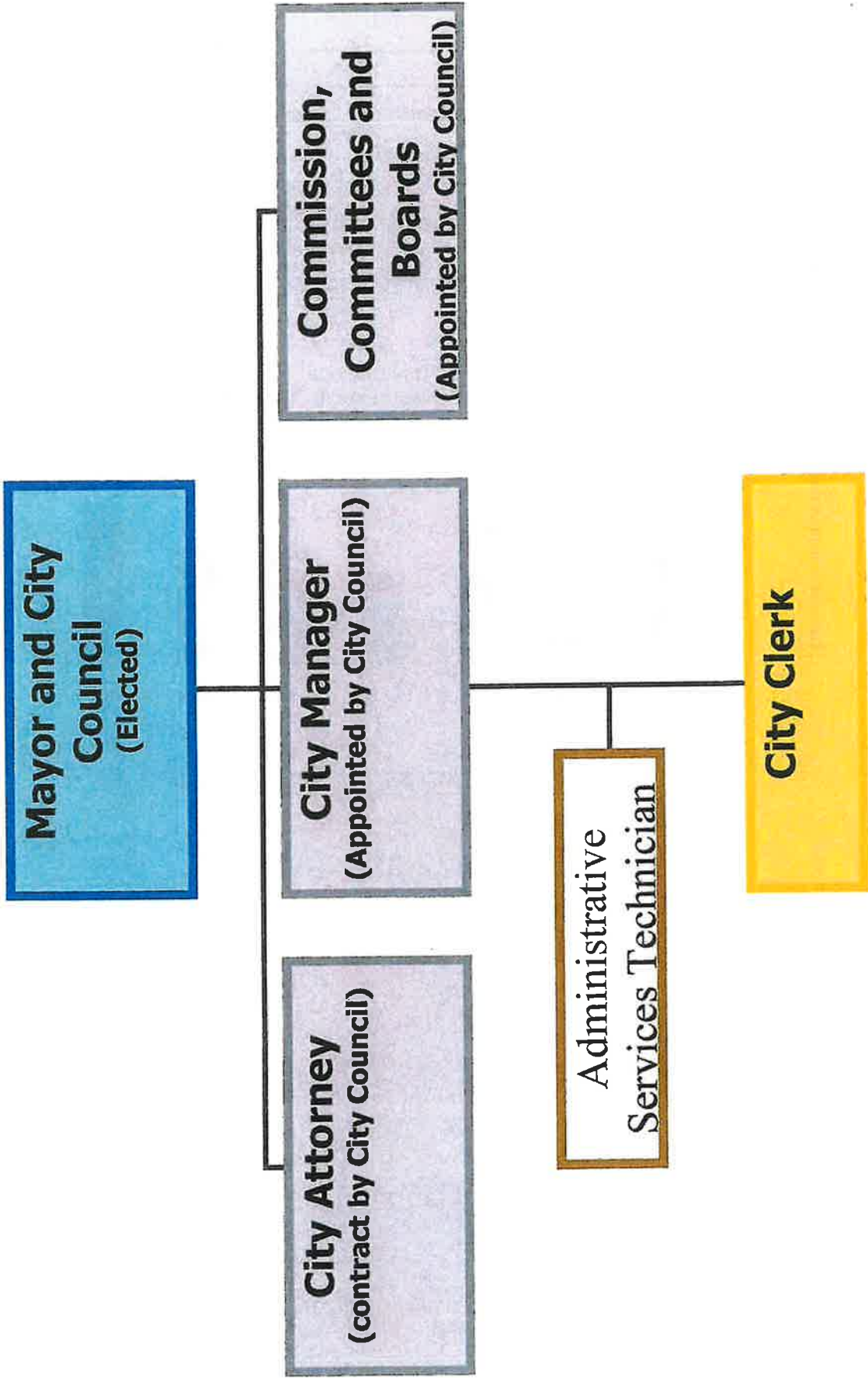
Parks								
5570	Parklets	-	25,270	-	66,329	10,000	10,000	100,000
5569	Logvy Park	-	-	8,244	-	40,000	10,000	435,000
5581	Pioneer Park Improvements	-	41,880	-	5,349	15,000	15,000	-
5585	Pedestrian Bridge at Oak Street	-	-	26,229	1,170	200,000	2,000	-
5590	Tennis Court Improvements	-	-	19,296	-	-	-	-
5604	Lincoln Bridge Utility Reimb Ag	-	-	-	46,889	-	-	-
5642	Path at Heather Oaks	-	-	-	-	-	-	100,000
5643	Fence Bike Path at Lower Yard	-	-	-	-	-	-	75,000
5560	Pioneer Park Pedestrian Bridge	53,030	3,049	-	-	-	-	-
SUBTOTAL PARKS		196,725	70,199	53,769	119,737	265,000	37,000	710,000

Buildings & Facilities								
5408	PW Corp Yard	-	10,418	99,500	-	-	-	-
5451-4915	Community Pool Facility	61,213	8,093	47,540	-	70,000	150,000	-
5501	City Hall Remodel	-	-	11,141	-	40,000	-	70,000
5592	Fairgrounds	-	-	180,965	-	-	75,000	150,000
5502	Facility Improvements Community Center & Sharpsteen	112,034	25,296	-	19,636	25,000	-	30,000
5507-4915	Facility Improvements - Police	-	-	-	-	-	-	35,000
5636	Office Modular for P&R	-	-	-	-	-	231,569	25,000
5625	FireStation Exterior Paint	-	-	-	-	35,000	-	45,000
SUBTOTAL BUILDINGS & FACILITIES		153,791	43,807	339,146	19,636	170,000	456,569	355,000

City of Calistoga

General Fund
CIP Project Summary

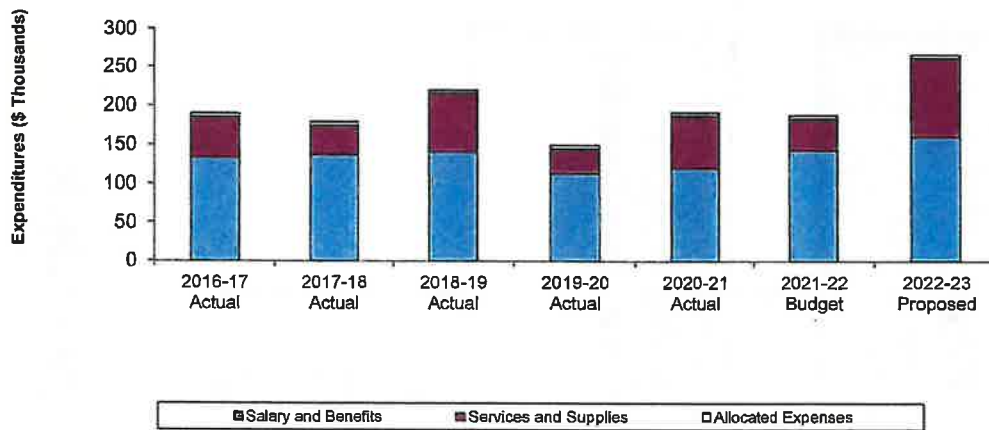
Project #	Description	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Other Improvements								
5200-4915	Pioneer Cemetary	-	-	19,910	20,000	40,000	40,000	40,000
5521-4905	Fairway Path Extension	-	-	-	-	40,000	40,000	40,000
5530-4915	Access Facility & Sidewalk Improvements	48,658	105,768	48,287	-	100,000	100,000	110,000
5561	Tubbs Fire	142,979	3,192	-	-	-	-	-
5562	Railroad Tracks Repurpose	-	-	-	6,032	-	-	-
5582	Fire Station Enclosures	-	235,664	-	-	-	-	-
5584	Microgrid Concept	-	-	26,000	-	-	-	-
5565	Oat Hill Mine/Silverado Gateway	7,975	14,916	40,977	59,650	100,000	75,000	110,000
5591	Downtown Beautification	-	-	7,558	-	15,000	15,000	-
5593	Emergency Notification System	-	-	130,493	-	-	-	-
5603	Cedar Street Bike Path	-	-	-	3,914	-	-	-
5596	Kincade Fire	-	-	32,622	-	-	-	-
5611	Glass Fire	-	-	-	94,460	-	-	-
5619	COVID-19	-	-	13,615	37,888	-	15,000	-
5620	LNU Fire	-	-	-	3,240	-	-	-
5602	Rancho De Calistoga Generator	-	-	-	154,195	207,867	55,021	152,846
5647	Vegetation Management	-	-	-	-	-	-	160,000
5646	Backstop for Firing Range	-	-	-	-	-	-	100,000
5645	Master Services Agreement	-	-	-	-	-	-	100,000
	SUBTOTAL OTHER	358,996	359,540	319,462	379,379	502,867	340,021	812,846
Total All General Fund Projects		2,695,294	2,207,955	1,220,248	883,243	1,854,867	1,729,912	2,957,846



City Council
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	133,058	137,487	141,263	113,606	120,763	143,360	161,215
Services and Supplies	52,250	37,924	75,404	32,269	67,214	41,125	101,048
Allocated Expenses	3,870	3,662	3,063	3,914	3,342	3,204	3,554
TOTAL	189,178	179,073	219,730	149,789	191,319	187,689	265,817

City Council
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4303	FICA/MEDICARE	463	459	388	364	918	918	918
4308	ELECTED PART TIME SALARIES	12,000	12,100	12,000	12,000	12,000	12,000	12,000
4311	MEDICAL/DENTAL	35,317	34,586	40,863	48,839	51,004	51,004	56,440
4312	WORKERS COMP	646	589	542	623	636	636	636
4313	OTHER BENEFITS	172	139	139	139	139	139	269
SUBTOTAL		48,598	47,873	53,932	61,965	64,697	64,697	70,263
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	637	1,107	464	335	400	400	420
4402	CONTRACT SERVICES	-	-	-	-	-	-	25,000
4410	ADVERTISING	2,347	3,235	383	3,791	3,800	7,500	3,990
4665	VICE MAYOR DUNSFORD	65	65	130	-	-	-	-
4666	COUNCILMEMBER KRAUS	-	-	-	-	250	250	263
4667	CNCLMBR/MAYOR CANNING	2,250	3,165	2,706	835	1,000	1,000	1,050
	COUNCILMEMBER LOPEZ-							
4668	ORTEGA	2,161	2,524	2,334	50	2,500	2,500	2,625
4669	COUNCILMEMBER GIFT	-	-	-	-	250	1,150	263
4674	COUNCILMEMBER WILLIAMS	-	1,741	206	-	250	250	263
SUBTOTAL		7,585	11,837	6,223	5,011	8,450	13,050	33,873
TOTAL PROGRAM BUDGET		56,183	59,710	60,155	66,976	73,147	77,747	104,136

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	62,991	68,268	42,170	42,977	57,867	58,437	66,295
4302	OVERTIME	106	1,252	12	184	-	-	-
4303	FICA/MEDICARE	4,828	5,388	3,230	3,672	4,427	4,470	5,072
4305	INCENTIVE PAY	1,494	2,179	767	290	-	-	-
4310	PERS	7,865	4,576	3,559	4,204	4,869	4,917	5,589
4311	MEDICAL/DENTAL	7,982	8,173	6,306	4,603	7,523	7,523	10,254
4312	WORKERS COMP	3,388	3,331	3,494	2,697	3,067	3,097	3,514
4313	OTHER BENEFITS	235	223	136	171	219	219	228
SUBTOTAL		88,889	93,390	59,674	58,798	77,972	78,663	90,952
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,463	5,001	2,995	2,021	2,000	2,000	3,000
4402	CONTRACT SERVICES	18,085	18,809	20,340	19,081	10,750	10,750	11,650
4405	TRAINING & MEETINGS	5,777	4,270	1,714	-	-	-	-
4410	ADVERTISING	-	459	941	2,119	1,800	1,800	1,800
4415	POSTAGE	362	340	108	49	350	350	350
4430	DUES & SUBSCRIPTIONS	423	240	314	519	425	425	425
4650	TRAINING & MEETINGS	1,834	650	(410)	604	2,700	2,700	3,000
4510	EQUIPMENT FUND RENTAL	3,662	3,063	3,914	3,342	3,204	3,204	3,554
SUBTOTAL		33,606	32,832	29,916	27,735	21,229	21,229	23,779
TOTAL PROGRAM BUDGET		122,495	126,222	89,590	86,533	99,201	99,892	114,731

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	-	44	70	150	150	250
4402	CONTRACT SERVICES	-	23,327	-	37,079	8,000	8,000	38,500
4410	ADVERTISING	-	9,522	-	588	200	200	6,000
4415	POSTAGE	-	949	-	23	100	100	600
4850	TRAINING & MEETINGS	395	-	-	50	1,600	1,600	1,600
SUBTOTAL		395	33,798	44	37,810	10,050	10,050	46,950
TOTAL PROGRAM BUDGET		395	33,798	44	37,810	10,050	10,050	46,950

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City Manager's Office City Council and City Clerk
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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 2022-23 are provided within the budget document.

GOALS AND OBJECTIVES:

The City Council has identified the following overarching goals for Fiscal Year 2022-23:

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 safety.
8. Enhance Calistoga's small-town character and attractiveness.

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.

City Manager's Office City Council and City Clerk
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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 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 2021-22

- Noticed 35 City Council meetings and recorded the official proceedings.
- Processed approximately 50 requests for public 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
- Continued to adapt City Hall procedures and virtual public meeting formats to comply with Social Distancing and Shelter-at-Home Orders in response to COVID-19.

MAJOR DEPARTMENT GOALS FOR FISCAL YEAR 2022-23

- 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*
- Attend EOC & PIO trainings to address communication needs and increase professionalism and consistency in messaging
- Administer the consolidated November 2022 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.

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 include 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: Administrative Services Director/City Treasurer, Management Analyst II, Two Administrative Services Technicians, and a Senior Accounting Assistant. 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 – CIRA, 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, California Intergovernmental Risk Authority (CIRA), 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 CIRA. 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, Management Analyst II, and City Clerk.

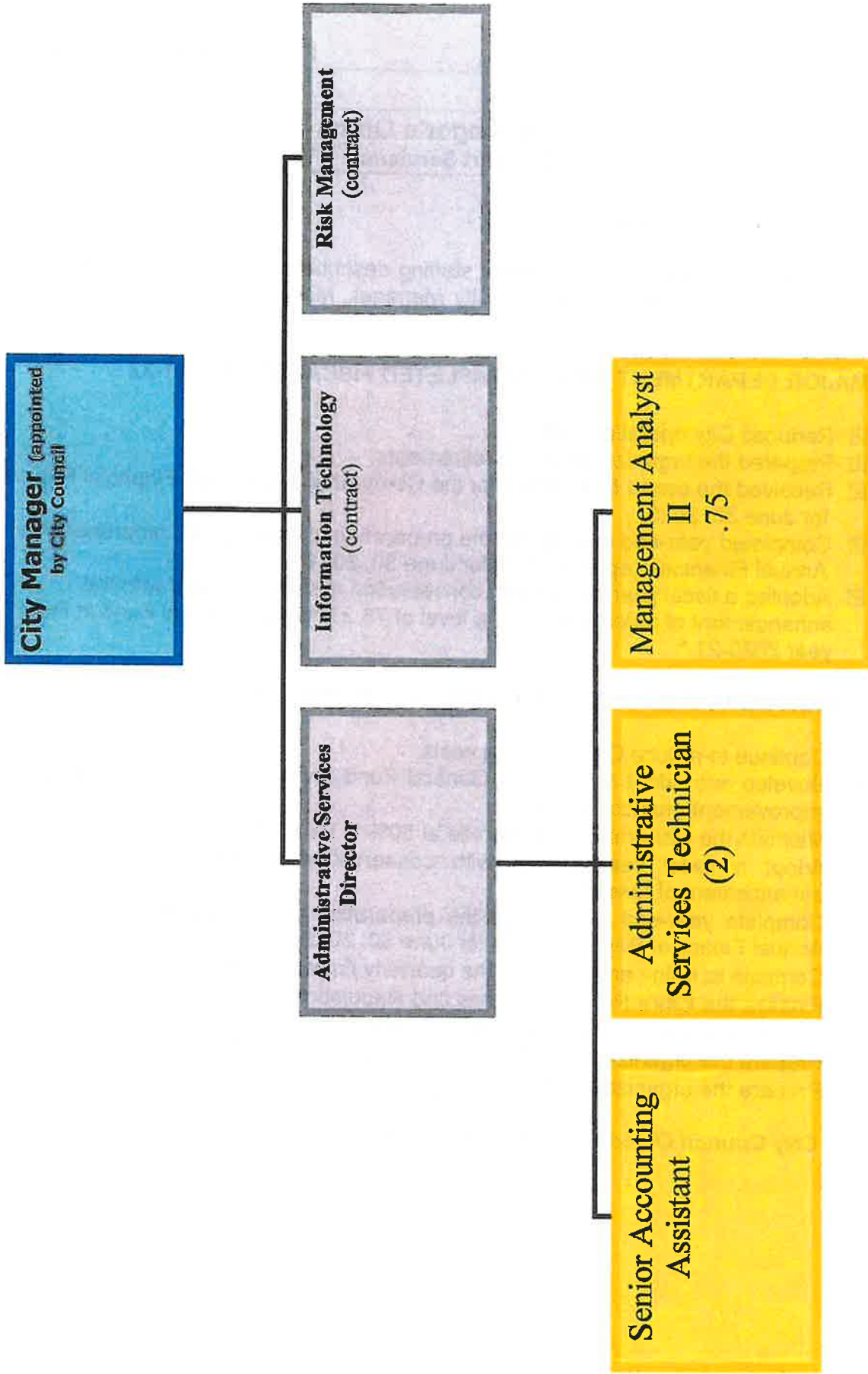
MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2021-22

- Reduced City operating costs.
- Prepared the organization with 2 retirements.
- Received the award from GFOA for the Comprehensive Annual Financial Report for June 30, 2020.
- Completed year-end closing and the preparation of Calistoga's Comprehensive Annual Financial Report (CAFR) for June 30, 2021.
- Adopted a fiscal year budget with conservation assumptions and with the enhancement of reserve funds to a level of 76.3% for the General Fund in fiscal year 2020-21 *

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2022-23

- 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 2022-23*
- 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, 2022.
- 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 recruitment of 13 positions.
- Prepare the organization for labor negotiations.

* A City Council Objective or Priority Project.

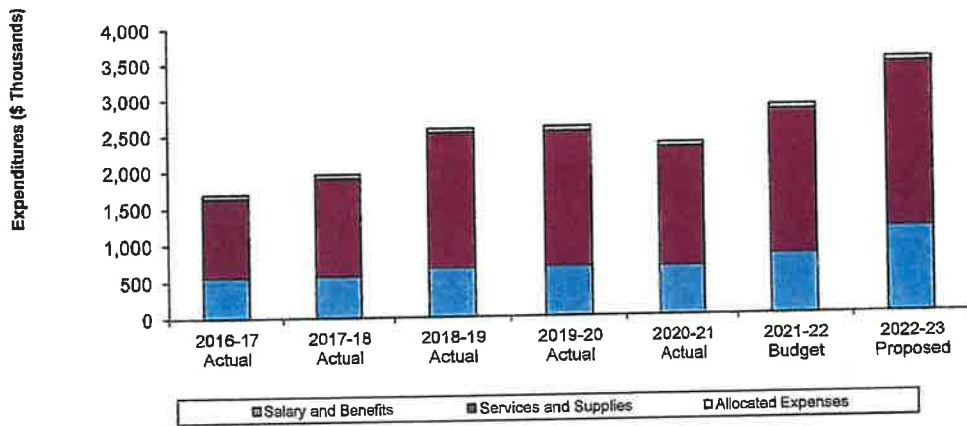


City of Calistoga Administrative Services Department
 Staffing Chart
 FY 2022-2023

Administrative Support Services
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	563,676	569,371	677,594	681,543	674,295	819,952	1,162,978
Services and Supplies	1,075,605	1,332,262	1,846,340	1,848,332	1,616,219	1,974,242	2,276,927
Allocated Expenses	49,816	54,102	50,653	59,284	62,127	62,200	73,158
TOTAL	1,689,097	1,955,735	2,574,587	2,589,159	2,352,641	2,856,394	3,513,063

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	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

SERVICES & SUPPLIES								
4479	The Family Center - Health	10,000	10,000	210,000	40,600	30,000	30,000	30,000
4479	The Family Center- Outreach	20,000	20,000	20,000	30,000	30,000	30,000	30,000
4479	The Family Center- Immigration Assistance	30,000	30,000	15,000	30,000	30,000	30,000	30,000
4479	The Family Center- Youth & Seniors	-	-	1,300	5,700	5,700	10,700	20,700
4446	One Napa Valley Initiative	-	-	-	-	3,333	3,333	3,333
4447	Fairgrounds In-Kind Parade	7,500	1,500	918	-	-	7,500	7,500
4487	Boys and Girls Club	-	45,484	45,405	40,000	45,500	50,500	50,500
4451	The Family Center (Youth Diversion Program)	-	25,000	25,000	30,000	30,000	30,000	30,000
4453	Petaluma Animal Services	-	26,250	40,000	24,000	24,000	24,000	24,000
4454	Community Survey	-	1,200	-	-	-	-	-
4442	Napa County Housing Authority	-	30,560	45,000	50,000	50,000	50,000	50,000
4555	Calistoga Affordable Housing	-	10,000	10,000	-	16,000	16,000	16,000
4463	Community Action Senior Nutrition Program	-	-	-	-	3,500	3,500	3,500
4556	Preschool	5,000	-	-	-	-	-	-
4559	Active Transportation	-	-	1,000	-	-	-	-
4558	NVTA Annual Membership	-	-	7,288	7,288	7,288	7,288	7,400
4554	Fair Housing Napa Valley	-	12,000	12,000	12,000	12,000	12,000	12,000
4567	Napa Countywide Climate Action	-	-	-	-	4,904	-	11,500
Community Enrichment Grants						19,000	-	25,000
4482	Calistoga Art Center	4,877	3,841	4,923	-	-	-	-
4483	Calistoga Cares	-	-	1,000	-	-	-	-
4467	Community Christmas Bazaar	1,500	7,500	-	-	-	-	-
4495	Calistoga Pet Clinic	-	1,000	-	-	-	-	-
4485	Calistoga After School	4,000	3,000	-	-	-	-	-
4491	Community Gardens	5,000	-	2,881	1,000	-	-	-
4551	Hearts & Hands	8,687	5,000	-	4,500	-	4,750	-
4552	Rianda House	-	-	-	1,500	-	2,000	-
4562	Little League	-	-	1,350	-	-	-	-
4566	Essay Contest	-	-	-	2,300	-	-	1,000
4568	Green Committee	-	-	-	-	30,000	30,000	35,000
4569	Brannan Center	-	-	-	7,617	-	-	-
NEW	Public Art	-	-	-	-	-	-	20,000
4571	Dog Park	-	-	-	-	-	1,000	-
4565	Community Gardens	-	-	-	500	-	1,250	-
Subtotal Community Enrichment Grants		76,064	20,341	10,154	17,417	49,000	39,000	81,000
TOTAL PROGRAM BUDGET		148,564	232,335	443,065	287,005	336,321	343,821	395,933

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	138,995	192,360	151,720	153,954	211,006	176,006	297,628
4302	OVERTIME	106	1,252	20	306	-	-	-
4303	FICA/MEDICARE	8,890	12,017	9,725	8,746	16,408	14,408	22,784
4309	SPECIAL PAY	2,262	2,625	4,434	1,874	3,480	-	-
4310	PERS	14,478	7,463	11,508	11,407	14,021	9,021	25,193
4311	MEDICAL/DENTAL	17,248	18,219	15,351	11,512	17,887	15,887	39,215
4312	WORKERS COMP	7,376	7,619	7,637	7,522	11,368	9,268	15,785
4313	OTHER BENEFITS	528	454	1,168	423	550	250	1,165
4314	SHARE THE SAVINGS	1,575	1,454	-	-	-	-	-
SUBTOTAL		191,458	243,463	201,563	195,744	274,720	224,840	401,970
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	354	647	807	202	750	750	788
4402	CONTRACT SERVICES	18	583	690	-	-	-	30,000
4403	UTILITIES	2,295	2,580	2,402	2,826	2,500	2,500	2,625
4405	TRAINING & MEETINGS	1,267	2,714	21	-	-	4,500	-
4410	ADVERTISING	-	500	352	-	-	-	-
4415	POSTAGE	175	-	2,382	9	300	300	315
4430	DUES & SUBSCRIPTIONS	2,599	2,294	1,297	167	1,500	1,000	4,000
4650	TRAINING & MEETINGS	4,272	6,138	936	-	1,000	1,500	3,000
4510	EQUIP FUND RENTAL	6,962	6,096	6,885	7,110	7,516	7,516	14,151
SUBTOTAL		17,942	21,552	15,772	10,314	13,566	18,066	54,879
TOTAL PROGRAM BUDGET		209,400	265,015	217,335	206,058	288,286	242,906	456,849

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

SERVICES & SUPPLIES								
4402	City Attorney	191,280	452,598	179,292	255,849	200,000	250,000	270,000
4410	Special Legal Counsel & Litigation	1,487	-	-	-	-	-	-
SUBTOTAL		192,767	452,598	179,292	255,849	200,000	250,000	270,000
TOTAL PROGRAM BUDGET		192,767	452,598	179,292	255,849	200,000	250,000	270,000

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	17,845	29,094	23,821	26,471	36,136	31,136	55,180
4303	FICA/MEDICARE	925	1,509	1,351	1,344	2,831	2,331	4,221
4305	INCENTIVE PAY	552	437	870	348	870	870	-
4310	PERS	1,707	598	1,722	1,903	2,125	1,125	4,695
4311	MEDICAL/DENTAL	2,301	2,370	2,797	1,306	2,349	1,349	6,550
4312	WORKERS COMP	1,014	948	912	1,114	1,961	1,461	2,925
4313	OTHER BENEFITS	70	52	73	63	74	74	225
SUBTOTAL		24,414	35,008	31,546	32,549	46,346	38,346	73,796
SERVICES & SUPPLIES								
4402	CALISTOGA CHAMBER OF COMMERCE - VISITORS BUREAU	400,000	450,000	468,000	303,500	406,000	406,000	508,000
4410	ADVERTISING	3,498	1,578	-	-	-	-	-
SUBTOTAL		403,498	451,578	468,000	303,500	406,000	406,000	508,000
TOTAL PROGRAM BUDGET		427,912	486,586	499,546	336,049	452,346	444,346	581,796

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	147,265	152,087	189,034	176,539	211,959	206,959	229,281
4302	OVERTIME	294	-	517	382	-	-	-
4303	FICA/MEDICARE	11,639	12,028	14,083	12,391	16,929	17,094	18,141
4305	INCENTIVE PAY	4,886	11,712	6,341	5,865	9,337	9,406	7,854
4308	PART TIME SALARIES	12,793	12,032	8,095	-	-	-	-
4310	PERS	31,512	40,085	45,422	56,286	64,877	65,516	69,801
4311	MEDICAL/DENTAL	18,355	17,649	19,665	15,739	30,213	30,213	37,744
4312	WORKERS COMP	9,335	9,039	8,518	8,695	11,729	11,843	12,568
4313	OTHER BENEFITS	1,434	1,305	1,566	1,652	743	743	786
SUBTOTAL		237,513	255,937	293,241	277,549	345,787	341,774	376,175
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,885	3,558	4,191	5,291	3,840	3,840	4,100
4402	CONTRACT SERVICES							
	Accounting Services	17,799	29,577	25,640	28,465	27,295	27,295	29,495
	Business License System Revenue Enhancement Program							
4403	UTILITIES	2,295	2,580	2,153	2,826	2,700	2,700	3,000
4405	TRAINING & MEETINGS	-	122	111	-	1,125	1,125	1,425
4415	POSTAGE	1,406	2,016	1,891	1,263	2,100	2,100	2,400
4430	DUES & SUBSCRIPTIONS	1,214	1,049	1,159	1,303	1,024	1,024	1,039
4510	EQUIPMENT FUND RENTAL	10,117	8,605	9,631	10,209	12,673	12,673	13,350
SUBTOTAL		36,716	47,507	44,776	49,357	50,757	50,757	54,809
TOTAL PROGRAM BUDGET		274,229	303,444	338,017	326,906	396,544	392,531	430,984

Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Department: Support Services
 Program: Non Departmental
 Account Code: 01-4119

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,334	5,105	3,315	2,244	4,625	4,625	4,625
4402	CONTRACT SERVICES	32,655	31,560	32,743	37,449	44,600	44,600	44,600
	NCTPA Support						-	
	LAFCO Support						-	
	Napa Cty - PropTax Collection						-	
	Other						-	
4414	AUDITING SERVICES	39,860	34,365	44,261	57,040	51,825	51,825	53,825
4415	POSTAGE	2,966	2,389	2,205	2,209	2,400	2,400	2,400
4430	DUES & SUBSCRIPTIONS	6,628	7,013	6,470	6,452	6,905	6,905	6,905
4431	FEES	7,133	5,627	3,409	4,688	6,000	6,000	8,400
4465	STAFF DEVELOPMENT	1,000	327	-	-	3,000	3,000	3,000
4466	STAFF CELEBRATION	4,912	2,809	2,603	2,259	3,200	3,200	3,200
4499	CONTINGENCY	1,000	1,100	9,119	25,493	15,000	15,000	15,000
4499	SEPARATION EXPENSES	-	-	-	-	25,000	25,000	25,000
4510	EQUIP. FUND RENTAL	37,023	35,952	42,768	44,808	42,011	42,011	45,657
	SUBTOTAL	137,511	126,247	146,893	182,642	204,566	204,566	212,612
TOTAL PROGRAM BUDGET		137,511	126,247	146,893	182,642	204,566	204,566	212,612

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	33,108	45,133	46,550	51,715	65,093	58,093	90,934
4303	FICA/MEDICARE	1,989	2,621	2,783	2,876	5,202	5,241	7,073
4305	INCENTIVE PAY	1,529	2,208	2,355	1,591	2,902	2,916	1,518
4310	PERS	5,442	5,965	7,939	10,316	11,828	11,944	15,789
4311	MEDICAL/DENTAL	3,175	3,263	3,642	2,549	3,854	3,854	9,219
4312	WORKERS COMP	1,857	1,782	1,898	2,308	3,604	3,631	4,900
4313	OTHER BENEFITS	118	101	141	131	150	150	343
SUBTOTAL		47,218	61,073	65,308	71,486	92,633	85,829	129,776
SERVICES & SUPPLIES								
INSURANCE DEPOSITS & PREMIUMS								
4411	Liability Deposit	219,209	277,634	244,058	282,262	296,375	297,302	327,032
	Property Deposit	58,158	61,998	132,560	185,419	194,690	194,690	214,159
	Cyber Insurance	-	-	-	-	-	5,940	6,534
	Volunteer Insurance	797	802	816	843	865	900	927
	Public Employee Bond	950	950	998	1,325	1,200	1,200	1,300
	Workers Comp Adjustment	40,772	75,663	38,379	21,154	40,000	40,000	45,000
4435	Claims Reserve/Payments	25,602	18,823	19,457	2,404	40,000	35,000	40,000
SUBTOTAL		345,488	435,870	436,268	493,407	573,130	575,032	634,952
TOTAL PROGRAM BUDGET		392,706	496,943	501,576	564,893	665,763	660,861	764,728

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	49,341	63,229	67,175	73,788	97,739	98,559	131,860
4302	OVERTIME	53	626	145	429	-	-	-
4303	FICA/MEDICARE	3,339	4,203	4,547	4,711	7,560	7,623	10,087
4305	INCENTIVE PAY	1,299	1,527	1,471	1,594	1,088	1,088	-
4310	PERS	5,186	2,886	5,072	5,689	6,885	6,952	10,924
4311	MEDICAL/DENTAL	6,292	6,457	7,910	6,755	9,360	9,360	20,903
4312	WORKERS COMP	3,071	3,022	3,331	3,760	5,238	5,281	6,989
4313	OTHER BENEFITS	187	163	234	241	300	300	498
SUBTOTAL		68,768	82,113	89,885	96,967	128,170	129,163	181,261
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	48	423	439	284	600	600	600
4402	CONTRACT SERVICES	76,226	103,265	143,616	51,688	80,500	125,500	150,000
	Personnel Services							
	Pre-Employment Check & Testing							
	Preventative Medical							
	CalPERS Medical							
	Other (Unemployment claims)							
	Classification & Comp Study							
4405	TRAINING & MEETINGS	2,579	1,024	2,254	536	1,000	1,000	1,000
4410	ADVERTISING	8,119	8,369	8,312	15,190	7,500	22,500	25,000
4415	POSTAGE	1,812	883	2,147	415	1,100	1,100	1,100
4424	HEALTH	15,094	15,342	16,782	28,159	31,800	37,500	41,200
SUBTOTAL		103,878	129,306	173,550	96,272	122,500	188,200	218,900
TOTAL PROGRAM BUDGET		172,646	211,419	263,435	193,239	250,670	317,363	400,161

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

We accomplish this mission by providing services in two ways:

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

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

The Fire Department is staffed with Ten (10) full-time employees (Fire Chief, (1) Captain, Four (4) Engineers Four (4) Firefighters and Six (6) part-time Firefighters. The full-time firefighters are paired up with one (1) part-time firefighter working 48-hour shifts. The Fire Chief works a 40+-hour week and is on call for any emergency that may occur.

The Department response times are outstanding, from 6:30am to 9:00pm response times are under 3 minutes and from 9:00pm to 6:30am response times are just over 2 minutes, for an average of 2:68. 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.

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

The Fire Department responded to 1249 incidents during 2021. Of that number, approximately 26.66%, were for incidents outside the City limits in the County contract area and approximately 1%, were automatic aid to Sonoma County and approximately 2% 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, 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 21-22

- 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 12 CPR classes to city staff and the public
- Improved medical aid response time
- Improved response to fires and major incidents by staffing two fire apparatus and continuing to recruit personnel to fill part-time firefighter positions
- Operate the City's AM Emergency Radio Station for broadcasting emergency notifications.
- Implemented Anchor Point and Zonhaven.

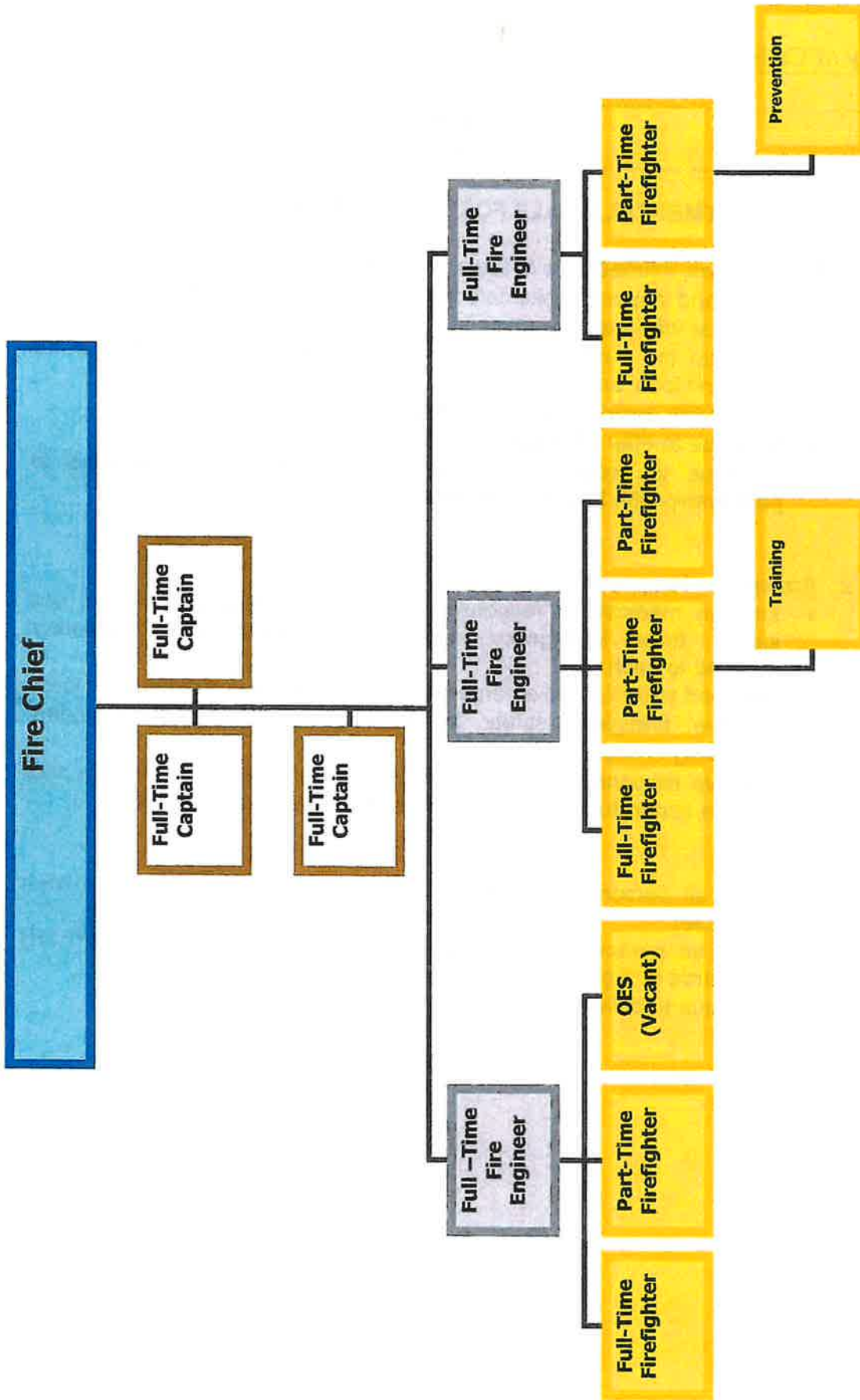
**Fire Department
Fire Services**

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2022-2023

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.

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 staff two fire apparatus and 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*

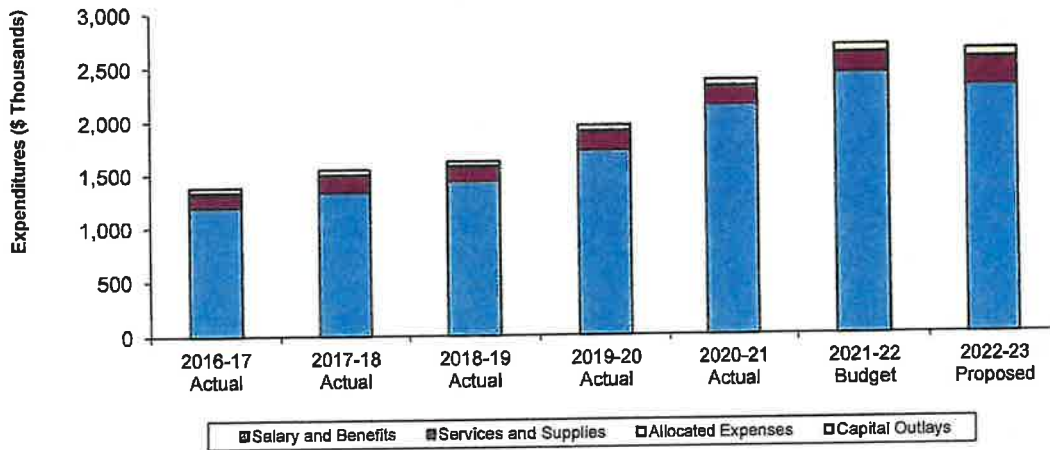


City of Calistoga Fire Department
 Staffing Chart
 FY 2022-2023

Fire
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	1,191,603	1,331,438	1,433,973	1,717,149	2,140,571	2,431,204	2,305,115
Services and Supplies	138,690	165,746	140,656	182,511	172,993	184,975	255,075
Allocated Expenses	48,442	48,410	46,699	51,735	57,612	69,416	80,189
Capital Outlays	-	-	-	-	-	-	-
TOTAL	1,378,735	1,545,594	1,621,328	1,951,395	2,371,176	2,685,595	2,640,379

Fire
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

Department: Fire Services
 Program: Fire Operations
 Account Code: 01-4117

PERSONNEL SERVICES

4301	FULL-TIME SALARIES	469,568	602,743	655,690	674,048	1,037,068	1,047,285	1,116,113
4302	OVERTIME	192,449	182,291	255,012	561,346	179,019	369,019	179,019
4303	FICA/MEDICARE	63,339	60,864	82,489	109,718	106,950	107,922	115,665
4306	PART TIME SALARIES	199,858	151,549	270,239	275,107	169,538	171,985	175,896
4309	SPECIAL PAY	8,369	21,863	12,001	6,879	8,809	12,459	9,393
4310	PERS	199,187	235,918	253,427	304,324	363,980	367,644	396,808
4311	MEDICAL/DENTAL	130,128	103,051	103,201	113,578	189,496	189,496	154,542
4312	WORKER'S COMP	42,057	45,215	50,823	57,998	74,096	74,770	80,134
4314	SHARE THE SAVINGS	-	-	-	3,600	3,600	3,600	3,600
4316	401 A Employer	-	-	-	-	-	45,324	27,938
4313	OTHER BENEFITS	2,068	2,401	2,677	2,742	4,142	4,142	4,679
SUBTOTAL		1,307,023	1,405,895	1,685,559	2,109,340	2,136,698	2,393,646	2,263,787

SERVICES & SUPPLIES

4401	MATERIALS & SUPPLIES	14,822	20,894	20,338	11,053	18,500	18,500	22,800
4402	CONTRACT SERVICES	42,987	41,939	53,527	41,276	47,825	47,825	85,125
4403	UTILITIES	14,160	15,588	20,354	23,438	18,000	18,000	20,000
4404	REPAIRS & MAINTENANCE	44,930	23,890	43,685	56,990	49,900	49,900	59,900
4405	TRAINING & MEETINGS	6,542	2,698	5,814	9,328	8,900	8,900	9,700
4406	UNIFORM ALLOWANCE	16,458	14,370	9,680	7,444	12,500	12,500	17,400
4415	POSTAGE	171	174	117	164	250	250	300
4417	FUEL & OIL	11,084	11,715	12,119	13,343	14,500	14,500	18,500
4420	MEDICAL SUPPLIES	7,934	6,521	11,571	4,538	10,000	10,000	10,700
4430	DUES & SUBSCRIPTIONS	-	-	-	-	-	-	450
4510	EQUIP FUND RENTAL	48,410	46,699	51,735	57,612	69,416	69,416	80,189
SUBTOTAL		207,498	184,488	228,940	225,186	249,791	249,791	325,064

Other

4821	SPECIAL EQUIPMENT	-	-	-	-	-	-	-
SUBTOTAL		-	-	-	-	-	-	-

TOTAL PROGRAM BUDGET

		1,514,521	1,590,383	1,914,499	2,334,526	2,386,489	2,643,437	2,588,851
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ESTIMATED PROGRAM REVENUES

3243	Fire Services Reimbursements	476,787	515,149	356,491	1,037,962	420,000	600,000	420,000
TOTAL PROGRAM REVENUES		476,787	515,149	356,491	1,037,962	420,000	600,000	420,000

Net Program Subsidy by General Fund

		1,037,734	1,075,234	1,558,008	1,296,564	1,966,489	2,043,437	2,168,851
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Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	15,360	16,836	19,280	16,907	20,709	20,913	23,071
4303	FICA/MEDICARE	1,097	1,111	1,160	1,069	1,603	1,618	1,783
4305	INCENTIVE PAY	90	180	274	120	240	240	240
4310	PERS	5,289	7,321	8,202	10,400	11,556	11,670	12,873
4311	MEDICAL/DENTAL	1,750	1,788	1,779	1,757	1,936	1,936	2,062
4312	WORKER'S COMP	781	792	841	924	1,110	1,121	1,235
4313	OTHER BENEFITS	48	50	54	54	60	60	64
SUBTOTAL		24,415	28,078	31,590	31,231	37,214	37,558	41,328
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	840	-	908	3,141	1,600	1,600	-
4402	CONTRACT SERVICES	2,238	2,278	4,278	2,278	3,000	3,000	3,700
4403	UTILITIES	-	-	-	-	-	-	1,500
4405	TRAINING & MEETINGS	3,580	589	120	-	-	-	5,000
4415	POSTAGE & REPRODUCTION	-	-	-	-	-	-	-
SUBTOTAL		6,658	2,867	5,306	5,419	4,600	4,600	10,200
TOTAL PROGRAM BUDGET		31,073	30,945	36,896	36,650	41,814	42,158	51,528

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Police Department

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 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.

Our philosophy and values of “Achieving Excellence” is what we strive for 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;” and being “Innovative” in problem solving and addressing issues and concerns.

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

Police Services

Police Services consists of 24/7 patrol, investigations, traffic & parking enforcement, crime prevention, and community outreach. Budgeted staffing consists of the Police Chief, 1 Lieutenant, 2 Sergeants, 8 Officers, and 1 Community Services Officer (CSO). The Code Enforcement position was reassigned to the Building & Planning. Two part-time administrative staff persons have been authorized in the FY 22-23 budget as well as an upgrade to the Dispatch Supervisor to a Dispatch Manager. CPD began fiscal year 2021-2022 with 1 officer and 1 sergeant vacancy. The officer position was filled and CPD’s CSO position assisted with code enforcement duties. The approved Lieutenant’s position for this fiscal year and the vacant sergeant position as a result of a retirement in December 2020 remain unfilled due to recruitment challenges.

In 2021, CPD responded to 4,151 Calls for Service, had an average response time of 6:15 minutes to Priority 1 calls, conducted 16,957 Patrol/Business checks, 1,442 traffic stops, took 434 criminal reports, and made 227 arrests. The pandemic impacted our ability to conduct community outreach as we only conducted 50 outreach activities compared to the annual 3-year average of 59.

Additional services impacted by Covid19 included but not limited to; Live-scan fingerprinting, issuing alcohol permits, the Juvenile Diversion program, Lost & Found, and Property & Evidence. CPD continued to manage the Animal Control & Services contract. No special events occurred through July. In August, the DARE program came back online and events such as National Night Out, Back to School Night, Halloween Parade, and the Annual Christmas Lighted Tractor Parade were able to occur and facilitated by CPD.

Police Department

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

Citizens Option for Public Safety (COPS) provides an estimated \$100,000 of state grant funds for “front-line” law enforcement services and equipment. The COPS grant funds are used to pay the Live scan maintenance fees (\$8,440), and towards the Juvenile Diversion Program, the CSO position, and a Dispatch position. There is no matching fund requirement for this grant.

The Gang Violence Suppression Grant administered by the Napa County DA's Office provides \$8,484. This money is used to fund programs that provide services for at risk youth. There is no matching funds requirement for this grant. These funds are also used to fund the Juvenile Diversion program

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. The Trust purchased a treadmill for the weight room, a toolbox workbench for the equipment room, microwave, and miscellaneous kitchen supplies. The trust also funds the annual Felgenhauer \$1,000 scholarship grant to a Calistoga High School senior for college.

Napa Investigation Service Bureau (NSIB) is a county task force that is supported by the City by contributing approximately \$44,914 towards the full-time administrative position that supports the task force. The City benefits by sharing in recovered asset forfeiture funds (9% of funds), access to the task force for training/presentations to the department & community, and investigative assistance. This fiscal year no asset forfeiture allocations were distributed.

Police Dispatch

The Police Dispatch provides dispatch services and all records bureau functions. Budgeted dispatcher staffing consists of one Dispatch Supervisor, four full-time dispatchers and three part-time dispatchers. In addition to fielding all in-coming phone calls on business and emergency lines, dispatchers monitor all local radio traffic, and access state, federal, and local databases for officers in the course of their investigations. Dispatchers also handle all front counter contacts, monitor alarms and security cameras in addition to providing records services. The Records Bureau services consist of maintaining files of police reports, citations, and other correspondence. Records Bureau is the responsibility of the Dispatch Supervisor and is highly technical and closely regulated by state law concerning dissemination of crime reports, criminal offender information, and public access rights. These functions include Uniform Crime and Hate Crime reporting to DOJ, response to Public Records Acts request, and other state mandated reporting.

Police Department

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2021-22

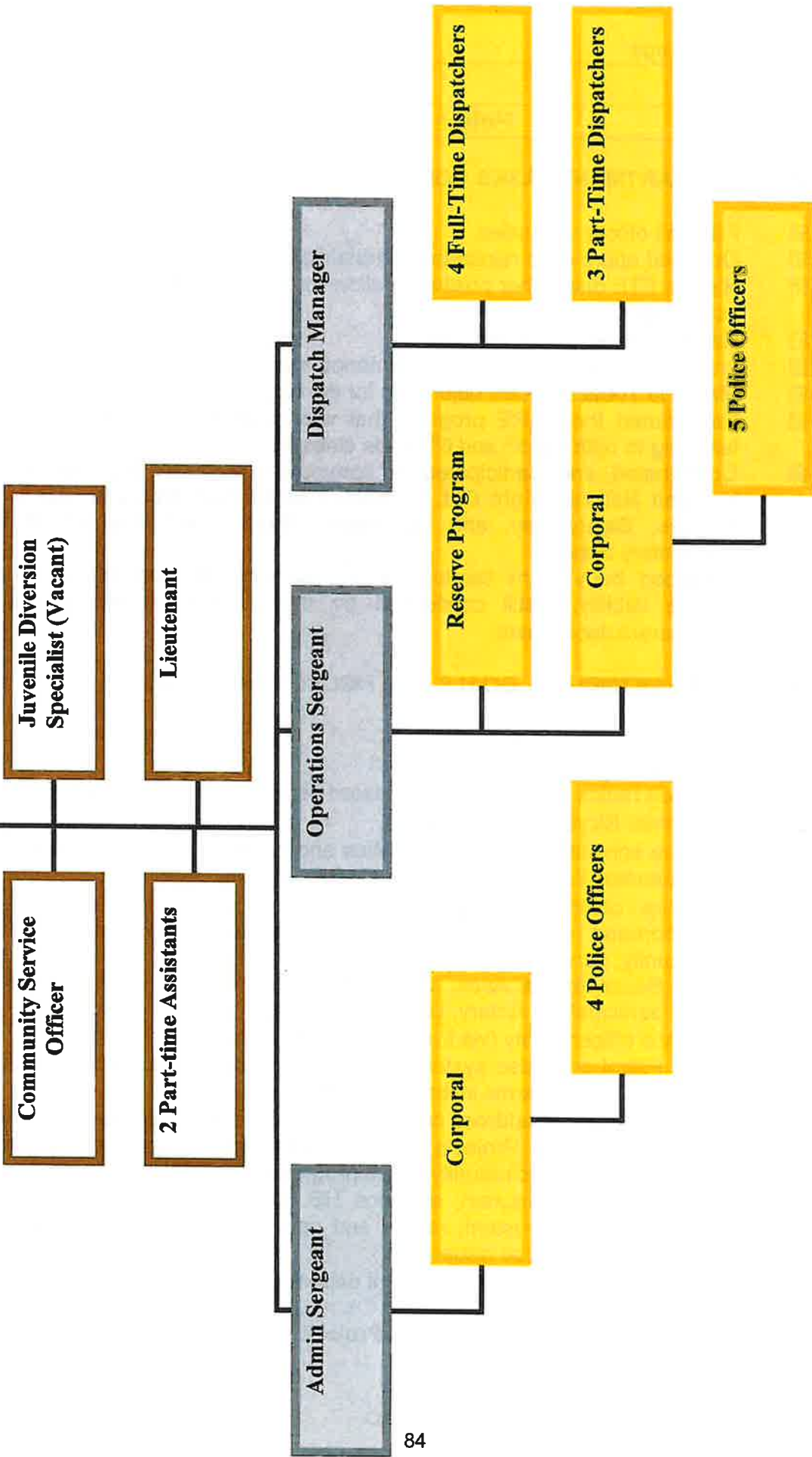
- Filled all officer vacancies.
- Obtained approval to reinstate Lieutenant's position.
- Hired a FTE dispatcher position to allow for a dedicated Dispatch/Records supervisor position.
- Replaced three patrol vehicles.
- Implemented and employee performance tracking program.
- Met DOJ Tobacco Grant objectives for the fiscal year.
- Reinstated the DARE program that was suspended due to Covid-19, teaching to both the 5th and 6th grade classes.
- Coordinated and participated in community outreach activities which included National Night Out, Halloween presentations/parade, Every 15 Minutes, Safety Day, and the weekly Read Aloud Program at the Elementary School.
- Replaced body worn cameras and Tasers to improve officer safety, reduce liability, instill confidence by the community, and create a transparent department.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2022-23

- Fill vacant Sergeant's position.
- Fill vacant Lieutenant's position.
- Upgrade radios to meet state mandated radio encryption by 2023.
- Implement Bicycle Patrol Program.
- Improve criminal investigation abilities and enhance community safety via an automated license plate reader (ALPR) system.
- 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, Sponsor staff to participate in Rotary, Lions Club, Soroptimist International, etc...
- Enhance officer safety (via training, equipment, technology, etc...)
 - Patrol car video systems, 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, county crime analysis program, community watch programs, etc....)**
 - Volunteer Program, enhance HS Intern program, replace Logvy Park video system, review and update City Ordinance relating to public nuisance issues, etc...
- Continue to develop and implement department succession planning. **

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

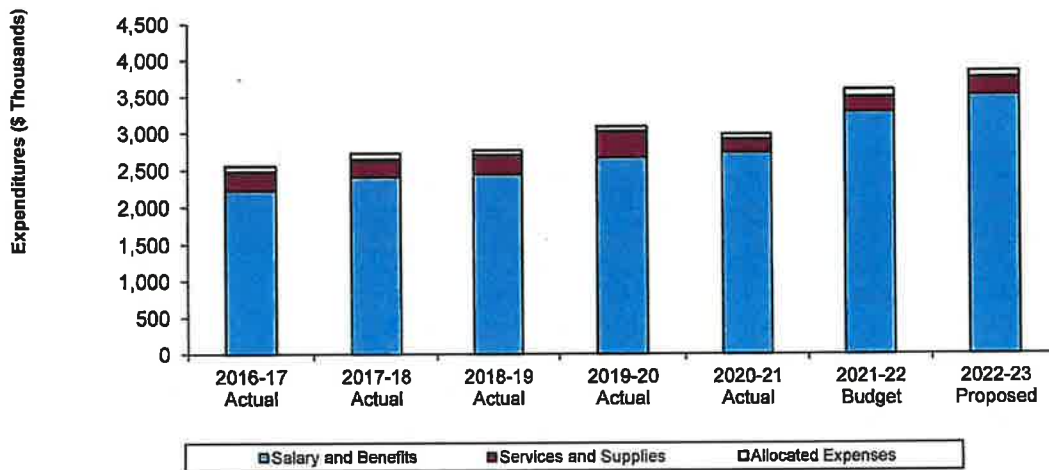
Chief of Police



Police
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	2,232,821	2,411,831	2,442,252	2,667,706	2,733,720	3,289,437	3,518,518
Services and Supplies	245,378	235,606	268,253	358,331	179,242	209,233	241,732
Allocated Expenses	76,010	83,860	58,020	66,118	70,328	100,104	87,752
TOTAL	2,554,209	2,731,297	2,768,525	3,092,155	2,983,290	3,598,774	3,848,002

Police
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

Department: Police Services

Program: Police Operations

Account Code: 01-4116

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	1,040,272	1,000,523	1,079,520	1,142,718	1,385,726	1,399,378	1,561,110
4302	OVERTIME	136,471	184,980	214,362	174,694	89,309	250,000	96,311
4303	FICA/MEDICARE	92,370	93,009	99,606	101,192	120,360	121,519	146,200
4308	PART TIME SALARIES	5,809	7,554	8,202	278	-	-	66,092
4309	SPECIAL PAY	84,707	88,993	108,076	96,571	98,293	110,519	126,728
4310	PERS	238,693	221,229	236,335	245,875	231,143	233,402	261,290
4311	MEDICAL/DENTAL	119,702	129,385	131,826	138,446	220,615	200,615	199,466
4312	WORKER'S COMP	71,271	64,867	65,419	68,304	83,386	84,190	101,289
4314	401 A EMPLOYER	-	-	-	-	-	55,920	60,874
4313	OTHER BENEFITS	3,999	3,573	3,731	4,117	5,423	5,423	5,825
SUBTOTAL		1,793,294	1,794,113	1,947,077	1,972,195	2,234,255	2,460,966	2,625,185
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	19,609	19,534	20,700	12,161	17,000	17,000	20,000
4402	CONTRACT SERVICES	140,866	174,920	266,665	104,738	91,420	91,420	109,919
4403	UTILITIES	21,287	20,044	20,923	22,357	14,000	14,000	14,000
4404	REPAIRS & MAINTENANCE	5,239	4,719	6,236	5,215	8,000	8,000	8,000
4405	TRAINING & MEETINGS	4,549	6,355	923	4,451	7,000	7,000	7,000
4408	UNIFORM ALLOWANCE	1,473	3,930	10,153	772	6,000	6,000	6,000
4409	TRAINING & SEMINARS: POST	9,119	7,227	5,983	7,914	10,000	10,000	10,000
4415	POSTAGE	1,163	1,839	589	779	800	800	800
4417	FUEL & OIL	17,501	16,858	13,777	16,077	24,000	24,000	30,000
4430	DUES & SUBSCRIPTIONS	776	1,033	1,288	840	1,050	1,050	1,050
4431	FEES - BOOKING	2,548	-	-	-	2,500	2,500	2,500
4650	TRAINING & MEETINGS	1,973	716	1,108	1,302	3,000	3,000	3,000
4510	EQUIP FUND RENTAL	83,860	58,020	66,118	70,328	100,104	100,104	87,752
SUBTOTAL		309,963	315,195	414,463	246,934	284,874	284,874	300,021
TOTAL PROGRAM BUDGET		2,103,257	2,109,308	2,361,540	2,219,129	2,519,129	2,745,840	2,925,206
ESTIMATED PROGRAM REVENUES								
41-3358	COPS Funding	152,178	155,948	156,727	156,727	100,000	100,000	100,000
3226/3256	Police Services	60,441	99,409	39,279	36,984	50,000	50,000	33,940
3210	POST Reimbursements	1,632	3,228	3,320	-	1,000	1,000	3,000
TOTAL PROGRAM REVENUES		214,251	258,585	199,326	193,711	151,000	151,000	136,940
Net Program Subsidy by General Fund		1,889,006	1,850,723	2,162,214	2,025,418	2,368,129	2,594,840	2,788,266

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	299,243	305,978	326,535	323,968	401,814	405,772	444,367
4302	OVERTIME	19,229	16,048	23,377	26,793	18,787	33,787	19,332
4303	FICA/MEDICARE	30,838	31,612	34,422	37,083	41,694	42,099	43,476
4308	PART TIME SALARIES	63,344	74,520	86,447	115,694	86,796	61,796	62,817
4309	SPECIAL PAY	24,926	20,169	32,573	29,169	37,625	37,964	41,797
4310	PERS	80,244	99,900	113,712	119,271	128,405	129,661	141,152
4311	MEDICAL/DENTAL	78,118	78,745	82,105	86,748	86,432	86,432	108,303
4312	WORKER'S COMP	21,272	19,823	20,136	21,411	28,886	29,166	30,121
4313	OTHER BENEFITS	1,323	1,344	1,322	1,388	1,794	1,794	1,968
SUBTOTAL		618,537	648,139	720,629	761,525	832,233	828,471	893,333
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,252	1,444	1,997	268	5,000	5,000	5,000
4404	REPAIRS & MAINTENANCE	2,142	651	1,422	-	4,000	4,000	5,000
4405	TRAINING & MEETINGS	1,966	3,979	3,437	129	5,000	5,000	7,000
4408	UNIFORM ALLOWANCE	1,075	140	748	560	3,000	3,000	3,500
4409	TRAINING & SEMINARS: POST	1,653	4,489	1,966	1,367	5,000	5,000	6,500
4415	POSTAGE	340	195	416	312	2,000	2,000	2,000
4430	DUES & SUBCRIPTIONS	75	180	-	-	463	463	463
SUBTOTAL		9,503	11,078	9,986	2,636	24,463	24,463	29,463
TOTAL PROGRAM BUDGET		628,040	659,217	730,615	764,161	856,696	852,934	922,796

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

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, Housing Element and Calistoga Active Transportation Plan. It also prepares and/or coordinates special planning studies such as CDBG funding 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 such as the County Regional Climate Action Plan. 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.

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

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 2020-21

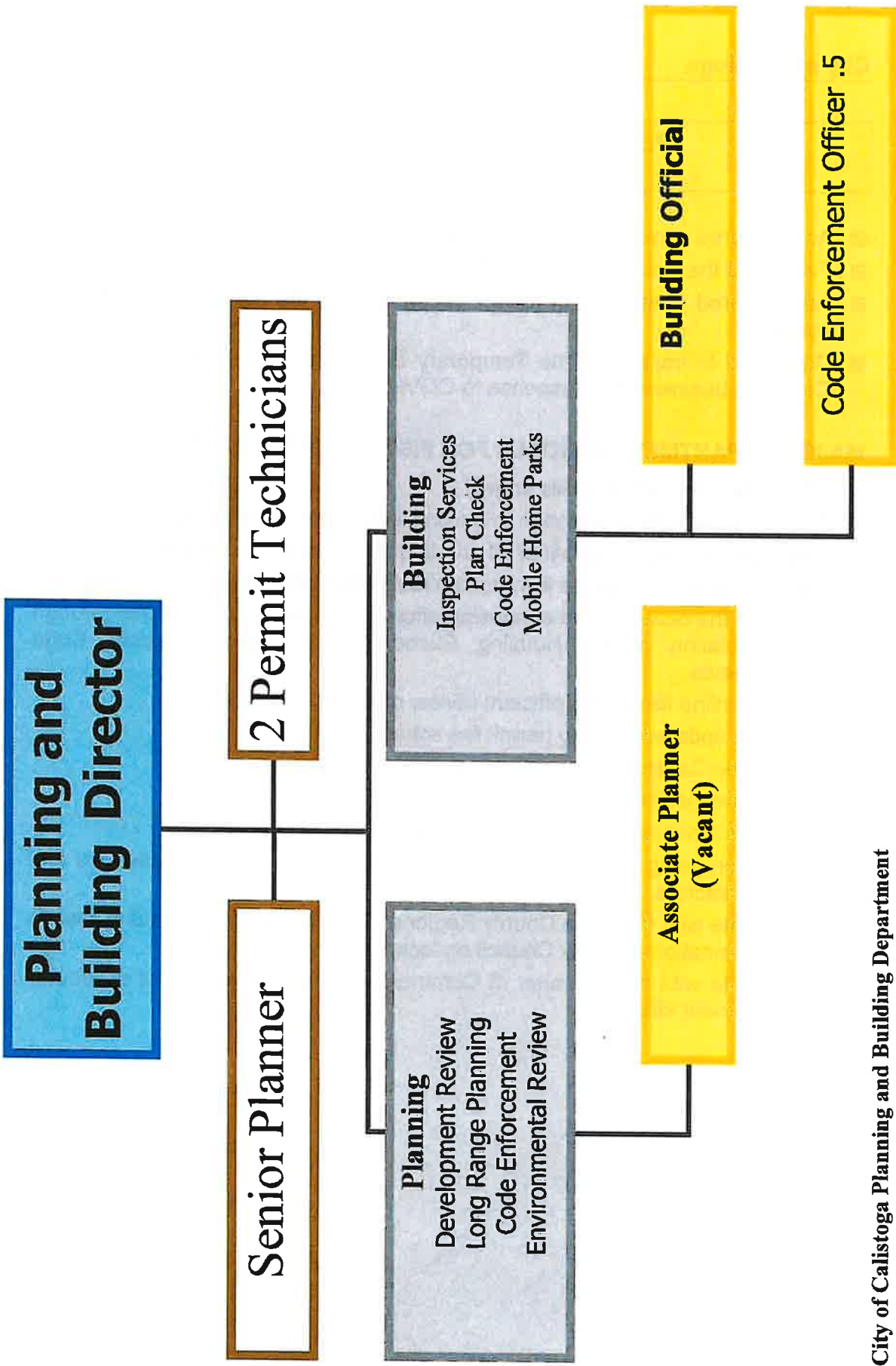
- Provided final certificates of occupancy for the Silver Rose Resort & Residences.
- Administered numerous CDBG grants to fund low-income residential rehabilitation loans, renovation of the Brannan Center (Green Church), family services, geothermal studies, etc.
- Issued approximately 423 building permits through May 2022 with a valuation of more than \$20.3 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.
- Performed inspections and issued building permits and certificates of occupancy on new housing projects such as Lincoln Ave Apartments, N. Oak Townhomes and Silverado Terrace.
- Administered five CDBG applications for projects across Calistoga.
- Continued work on the Napa Sonoma ADU Project to promote the development of ADUs in Calistoga.

<p style="text-align: center;">Planning and Building Department Planning and Building Services</p>
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- Administered numerous green initiatives on behalf of the Green Committee.
- Facilitated the Housing Advisory Committee and the Green Committee.
- Administered grant funding for the preparation of the new Housing Element update.
- Continued to implement the Temporary Support and Recovery Program for Calistoga businesses in response to COVID-19.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2022-23

- Complete the Calistoga Hills project.
- Customize reports preparation to maximize the capacity of Citzenserve.
- Closeout the seismic retrofit of all unreinforced masonry buildings.
- Continue to administer the low-income residential rehabilitation loan program.
- Facilitate the development of housing affordable to the local workforce through implementation of the Housing Element Update and Municipal Code Amendments.
- Expand online filings and efficient review of all permit applications.
- Adopt an updated building permit fee schedule.
- Update the Calistoga sign ordinance
- Update the Design Review ordinance.
- Adopt the General Plan Housing Element.
- Provide on-going energy and green building education for homeowners and local contractors.
- Coordinate with the Napa County Regional Climate Action Plan and formulate recommendations for City Council on local implementation policy.
- Coordinate with the Chamber of Commerce on the preparation of downtown enhancement strategies.

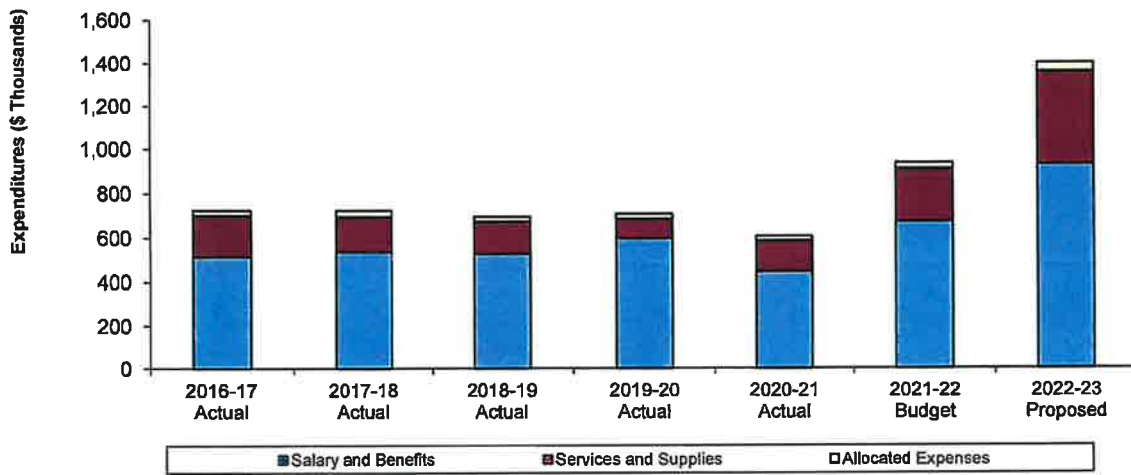


City of Calistoga Planning and Building Department
 Staffing Chart
 FY 2022-2023

Planning and Building
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	514,357	537,980	528,617	596,470	447,957	672,840	928,522
Services and Supplies	187,327	156,762	146,033	89,599	139,805	237,633	429,615
Allocated Expenses	22,413	28,502	19,898	21,769	19,040	27,074	40,623
TOTAL	724,097	723,244	694,548	707,838	606,802	937,547	1,398,760

Planning and Building
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES:	-	112	-	-	-	200
4402	CONTRACT SERVICES	840	2,040	2,357	1,905	1,680	1,680
4405	TRAINING & MEETINGS	-	-	-	-	-	-
4410	ADVERTISING	401	842	763	1,837	800	800
4443	COMMISSION STIPEND	1,700	3,700	2,450	3,100	3,150	3,150
SUBTOTAL		2,941	6,694	5,570	6,842	5,630	5,830
TOTAL PROGRAM BUDGET		2,941	6,694	5,570	6,842	5,630	5,830

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

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

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	193,847	192,165	218,183	133,119	249,821	252,282	344,365
4302	OVERTIME	3	-	162	43	-	-	1,200
4303	FICA/MEDICARE	14,888	14,445	16,430	10,375	19,421	19,609	26,746
4305	INCENTIVE PAY	2,634	4,506	4,897	4,682	4,050	4,050	4,050
4310	PERS	33,005	16,277	13,590	10,835	19,030	19,217	26,240
4311	MEDICAL/DENTAL	24,713	30,781	31,443	19,763	51,734	41,734	72,584
4312	WORKERS COMP	10,282	9,214	9,894	6,510	13,455	13,586	18,530
4313	OTHER BENEFITS	671	675	642	465	939	939	1,285
SUBTOTAL		280,043	268,063	295,241	185,792	358,450	351,417	495,000
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	4,078	1,911	2,708	1,001	1,000	1,000	1,050
4402	CONTRACT SERVICES	2,573	-	2,210	59,548	100,000	150,000	280,750
4403	UTILITIES	2,295	2,580	2,402	2,826	2,575	2,575	2,575
4404	REPAIRS & MAINTENANCE	-	-	-	297	-	-	-
4405	TRAINING & MEETINGS	1,462	745	1,057	-	500	500	-
4408	UNIFORM	-	-	-	-	-	-	-
4415	POSTAGE	541	1,060	1,024	905	750	750	750
4430	DUES & SUBSCRIPTIONS	693	698	195	199	1,000	1,000	1,000
4650	TRAINING & MEETINGS	440	818	472	-	-	-	-
4510	EQUIP FUND RENTAL	10,407	7,401	8,433	7,595	15,629	15,629	24,969
SUBTOTAL		22,489	15,213	18,501	72,371	121,454	171,722	311,094
TOTAL PROGRAM BUDGET		302,532	283,276	313,742	258,163	479,904	523,139	806,094
ESTIMATED PROGRAM REVENUES								
3219	Other Licenses & Permits	12,642	7,103	12,339	9,684	6,000	6,000	10,000
3244	Planning Services	45,417	49,967	42,660	46,977	45,000	45,000	50,000
3261	Other Filing Fees	3,957	3,899	2,100	600	2,250	2,250	5,000
3299	CDBG Reuse Loan Support (44)	-	-	4,568	9,165	1,500	1,500	-
3299	Mobile Home Park - Adm Support (27)	1,500	1,030	850	1,060	1,060	1,060	1,060
TOTAL PROGRAM REVENUES		63,516	61,999	62,517	67,486	55,810	55,810	66,060
Net Program Subsidy By General Fund		239,016	221,277	251,225	190,677	424,094	467,329	740,034

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

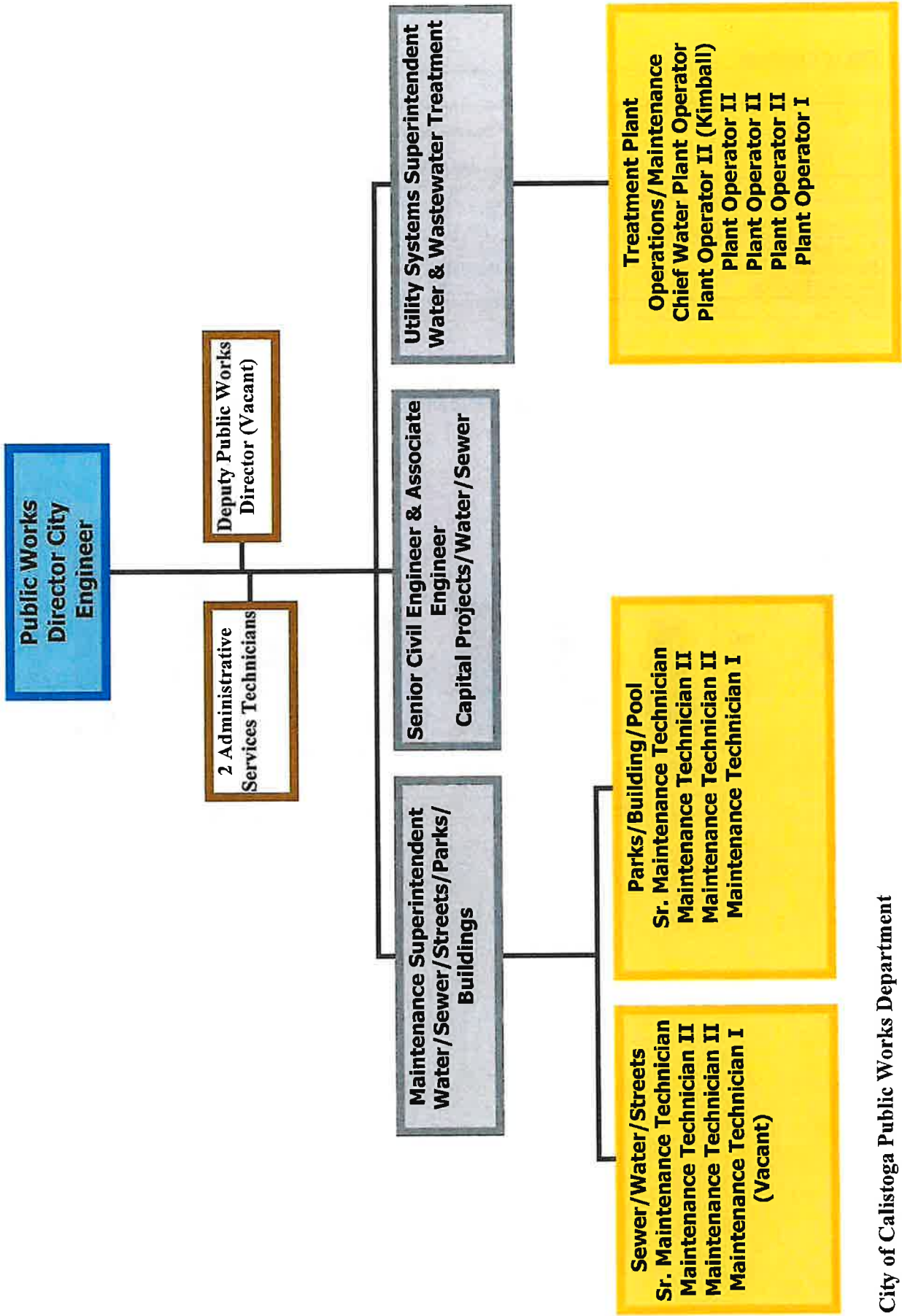
Department: Planning & Building
 Program: Building Services
 Account Code: 01-4125

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	177,663	188,181	223,433	191,287	239,763	229,763	290,551
4302	OVERTIME	3	-	162	43	-	-	1,800
4303	FICA/MEDICARE	13,424	14,183	16,893	14,569	18,672	18,855	22,707
4305	INCENTIVE PAY	856	1,989	2,069	1,847	4,317	4,343	4,478
4310	PERS	26,097	17,198	17,299	17,516	19,887	20,083	23,929
4311	MEDICAL/DENTAL	29,087	28,741	30,387	26,707	42,146	34,146	72,977
4312	WORKERS COMP	10,183	9,628	10,220	9,524	12,936	13,063	15,732
4313	OTHER BENEFITS	624	634	766	672	1,170	1,170	1,348
SUBTOTAL		257,937	260,554	301,229	262,165	338,891	321,423	433,522

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	5,245	1,675	7,043	1,812	2,400	2,400	3,900
4402	CONTRACT SERVICES	132,980	126,646	63,200	62,714	50,000	65,000	125,000
4404	REPAIRS & MAINTENANCE	-	-	-	145	750	750	750
4405	TRAINING & MEETINGS	1,865	1,696	2,020	300	3,000	3,000	4,950
4408	UNIFORM ALLOWANCE	448	-	97	245	500	500	500
4417	FUEL & OIL	1,141	785	761	1,196	600	600	1,800
4430	DUES & SUBSCRIPTIONS	60	725	840	360	460	460	760
4510	EQUIP RENTAL FUND	18,095	12,497	13,336	12,860	11,445	11,445	15,654
4622	COMPUTER WORK STATION	-	-	-	-	3,200	3,200	-
SUBTOTAL		159,834	144,024	87,297	79,632	72,355	87,355	153,314
TOTAL PROGRAM BUDGET		417,771	404,578	388,526	341,797	411,246	408,778	586,836

ESTIMATED PROGRAM REVENUES								
3212	Building Permit Fees	291,063	135,636	184,530	148,604	130,000	130,000	120,000
3263	Plan Check Fees	120,731	87,425	95,519	80,090	97,500	112,500	75,000
3299	Mobile Home Park Inspections (27)	6,000	6,000	6,240	7,050	7,260	7,260	7,260
TOTAL PROGRAM REVENUES		417,794	229,061	286,289	235,744	234,760	249,760	202,260

Net Program Subsidy By General Fund		(23)	175,517	102,237	106,053	176,486	159,018	384,576
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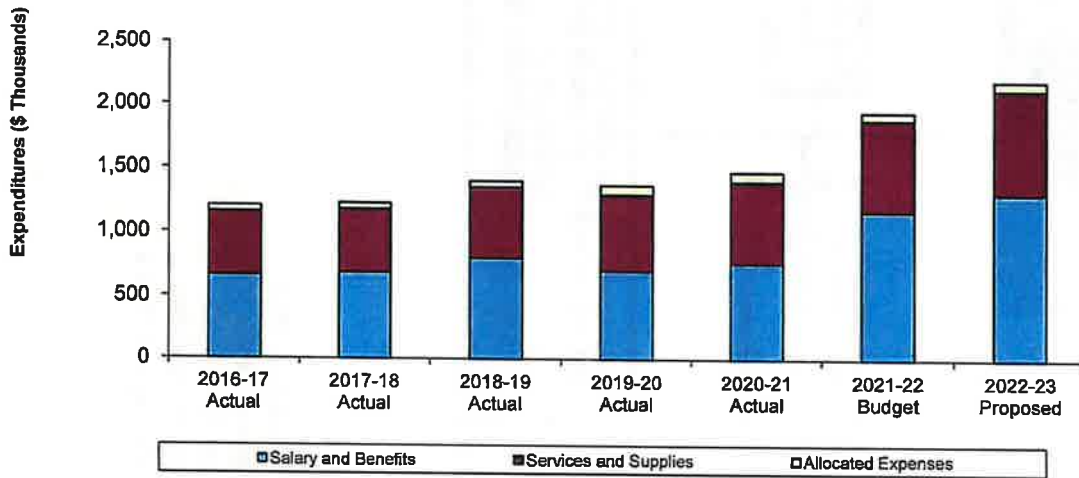


City of Calistoga Public Works Department
 Staffing Chart
 FY 2022-2023

Public Works
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	667,439	685,357	799,462	700,516	764,384	1,171,001	1,305,594
Services and Supplies	491,820	494,100	554,434	594,423	635,479	713,017	820,453
Allocated Expenses	47,820	47,215	44,598	75,405	73,613	58,763	69,875
TOTAL	1,207,079	1,226,672	1,398,494	1,370,344	1,473,476	1,942,781	2,195,922

Public Works
Trend in Expenditures (\$ Thousands)



Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	74,150	102,070	68,224	72,253	104,938	105,844	140,729
4302	OVERTIME	37	33	1,637	-	-	-	450
4303	FICA/MEDICARE	5,271	7,485	5,373	5,385	8,198	8,267	11,011
4309	INCENTIVE PAY	420	2,570	2,263	1,576	2,220	2,220	2,760
4310	PERS	14,454	18,525	13,057	17,092	20,555	20,748	25,089
4311	MEDICAL/DENTAL	10,593	13,981	8,382	8,328	15,369	15,369	17,375
4312	WORKERS COMP	5,037	4,749	4,625	3,591	5,679	5,727	7,629
4313	OTHER BENEFITS	255	315	248	267	411	411	506
SUBTOTAL		110,217	149,728	103,809	108,492	157,370	158,586	205,549
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	3,807	4,748	9,610	3,942	4,050	4,050	4,455
4402	CONTRACT SERVICES	33,347	32,905	31,669	34,549	38,466	38,466	39,144
4403	UTILITIES	7,073	7,988	8,635	11,534	8,600	8,600	9,460
4404	REPAIRS & MAINTENANCE	49	-	89	297	-	-	-
4405	TRAINING & MEETINGS	218	1,335	226	-	1,100	1,100	1,210
4410	ADVERTISING	-	98	280	358	400	400	440
4415	POSTAGE	899	1,247	833	433	400	400	440
4417	FUEL & OIL	585	1,324	1,359	1,388	1,500	1,500	1,650
4424	HEALTH & SAFETY	163	383	677	354	400	400	440
4430	DUES & SUBSCRIPTIONS	365	749	1,124	476	924	924	974
4431	FEES	445	517	517	517	750	750	825
4650	TRAINING & MEETINGS	149	195	1,297	-	250	250	275
4510	EQUIP FUND RENTAL	8,304	5,648	6,254	6,072	7,328	7,328	8,466
SUBTOTAL		55,404	59,982	62,570	59,920	64,168	64,168	67,779
TOTAL PROGRAM BUDGET		165,621	209,710	166,379	168,412	221,538	222,754	273,328
ESTIMATED PROGRAM REVENUES								
3219	Encroachment Permits	6,054	5,539	19,875	33,623	15,000	15,000	15,000
3245	Public Works Services	24,899	53,315	35,851	62,001	35,000	50,000	40,000
TOTAL PROGRAM REVENUES		30,953	58,854	55,726	95,624	50,000	65,000	55,000
Net Program Subsidy By General Fund		134,668	150,856	110,653	72,788	171,538	157,754	218,328

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	100,573	139,863	144,071	148,556	257,345	259,626	283,227
4302	OVERTIME	7,742	9,835	9,838	8,328	13,112	13,239	13,889
4303	FICA/MEDICARE	8,435	11,609	12,227	12,423	21,779	21,972	23,955
4309	SPECIAL PAY	7,012	10,491	8,641	10,540	14,233	14,349	16,026
4310	PERS	26,536	27,627	32,909	41,123	61,060	61,642	66,158
4311	MEDICAL/DENTAL	16,395	25,095	31,562	36,628	57,047	57,047	57,465
4312	WORKERS COMP	8,747	8,191	8,461	7,831	15,089	15,222	16,597
4313	OTHER BENEFITS	390	536	555	581	992	992	1,083
SUBTOTAL		175,830	233,247	248,264	266,010	440,657	444,089	478,400
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	18,115	14,642	18,206	13,648	21,000	21,000	53,100
4402	CONTRACT SERVICES	49,536	68,251	37,529	45,613	70,619	70,619	75,169
	Tree Maintenance Prog						-	-
	Refuse Services						-	-
4404	REPAIRS & MAINTENANCE	687	5,864	26,981	7,124	23,000	23,000	25,660
4405	TRAINING & MEETINGS	2,093	86	-	-	1,000	1,000	1,100
4408	UNIFORM ALLOWANCE	1,049	1,337	1,515	1,492	2,200	2,200	2,420
4415	POSTAGE	-	148					
4417	FUEL & OIL	6,403	10,099	7,094	8,260	12,000	12,000	13,200
4424	HEALTH & SAFETY	282	354	129	90	1,000	1,000	1,100
4432	LEASE PAYMENTS	-	588	34,765	23,645	24,672	24,672	24,672
4650	TRAINING & MEETINGS	-	94	75	-	600	600	660
4510	EQUIP FUND RENTAL	13,707	7,687	6,771	8,345	15,565	15,565	21,952
SUBTOTAL		91,872	109,150	133,065	108,217	171,656	171,656	219,033
TOTAL PROGRAM BUDGET		267,702	342,397	381,329	374,227	612,313	615,745	697,433

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	105,891	100,364	86,518	77,545	143,976	145,337	164,586
4302	OVERTIME	2,547	3,148	2,264	1,054	4,268	4,297	4,520
4303	FICA/MEDICARE	8,229	8,041	6,649	5,597	11,826	11,935	13,411
4309	SPECIAL PAY	2,172	5,265	2,428	1,760	6,342	6,381	6,199
4310	PERS	22,995	29,982	24,274	21,520	29,604	29,894	33,382
4311	MEDICAL/DENTAL	14,205	19,159	17,408	18,524	39,631	39,631	44,473
4312	WORKERS COMP	5,971	5,557	5,137	5,619	8,193	8,269	9,291
4313	OTHER BENEFITS	417	395	310	287	529	529	656
	SUBTOTAL	162,427	171,911	144,988	131,906	244,369	246,273	276,518
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	12,633	13,540	2,488	5,892	15,000	15,000	16,500
4402	CONTRACT SERVICES	41,914	23,450	41,691	24,287	33,556	33,556	45,882
4403	UTILITIES	5,162	5,191	4,015	8,175	5,125	5,125	5,638
4404	REPAIRS & MAINTENANCE	5,056	6,174	5,140	24,237	6,000	6,000	6,600
4405	TRAINING & MEETINGS	-	-	-	-	300	300	330
4408	UNIFORM COSTS	786	1,987	1,345	1,296	2,500	2,500	2,750
4410	ADVERTISING	-	1,020	530	-	-	-	-
4417	FUEL & OIL	1,093	1,139	605	1,373	2,000	2,000	2,200
4424	HEALTH & SAFETY	240	85	129	14	550	550	605
4503	WATER	25,204	31,263	54,406	58,594	35,870	35,870	39,457
	SUBTOTAL	92,088	83,849	110,349	123,868	100,901	100,901	119,962
Other								
4821	MISC FIELD EQUIPMENT	-	-	7,974	602	-	-	-
	SUBTOTAL	-	-	7,974	602	-	-	-
TOTAL PROGRAM BUDGET		254,515	255,760	263,311	256,376	345,270	347,174	396,480

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	31,948	30,160	11,028	20,457	27,481	27,752	30,550
4302	OVERTIME	55	148	129	3	372	373	381
4303	FICA/MEDICARE	2,288	2,186	877	1,457	2,204	2,225	2,441
4309	SPECIAL PAY	350	1,041	412	335	952	956	979
4310	PERS	4,864	6,149	2,344	8,591	10,716	10,822	11,970
4311	MEDICAL/DENTAL	4,258	4,119	2,403	3,976	6,034	6,034	6,633
4312	WORKERS COMP	1,739	1,644	1,033	1,002	1,527	1,541	1,691
4313	OTHER BENEFITS	106	95	40	66	93	93	100
SUBTOTAL		45,608	45,542	18,266	35,887	49,379	49,796	54,745
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	625	768	2,913	1,414	2,900	2,900	3,190
4404	REPAIRS & MAINTENANCE	-	-	2,204	834	-	-	15,000
4408	UNIFORMS							
4424	HEALTH							
SUBTOTAL		625	768	5,117	2,248	2,900	2,900	18,190
TOTAL PROGRAM BUDGET		46,233	46,310	23,383	38,135	52,279	52,696	72,935

Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Department: Public Works
 Program: Pool Facility Maintenance
 Account Code: 01-4126

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	9,926	10,041	6,704	-	19,315	21,000
4302	OVERTIME	539	521	221	-	579	619
4303	FICA/MEDICARE	809	837	528	-	1,578	1,713
4309	INCENTIVE PAY	251	518	29	-	728	770
4310	PERS	2,362	3,340	3,019	-	3,665	3,927
4311	MEDICAL/DENTAL	1,403	1,384	666	-	6,438	6,859
4312	WORKERS COMP	561	538	506	-	1,093	1,187
4313	OTHER BENEFITS	43	42	21	-	76	84
SUBTOTAL		15,894	17,221	11,694	-	33,472	36,159
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	22,026	23,429	10,322	18,233	29,700	32,670
4402	CONTRACT SERVICES	38,744	40,281	44,729	69,867	56,650	62,315
4403	UTILITIES	37,767	53,424	47,941	57,207	51,200	56,320
4404	REPAIR & MAINTENANCE	2,138	3,799	15,599	22,116	16,000	25,000
4408	UNIFORM					-	200
4431	FEES	858	743	743	743	1,500	1,650
4503	WATER/WASTEWATER	11,024	21,736	22,954	40,753	15,450	16,995
SUBTOTAL		112,557	143,412	142,288	208,919	170,500	195,150
TOTAL PROGRAM BUDGET		128,451	160,633	153,982	208,919	204,231	231,309

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	118,864	102,788	102,945	131,516	138,454	139,818	148,982
4302	OVERTIME	1,263	2,082	3,299	4,156	5,039	5,070	5,262
4303	FICA/MEDICARE	9,096	8,161	8,157	10,269	11,491	11,601	12,336
4309	SPECIAL PAY	1,537	5,834	2,850	3,384	6,715	6,760	7,007
4310	PERS	25,851	31,984	19,115	26,067	29,821	30,113	32,288
4311	MEDICAL/DENTAL	11,721	24,419	31,721	38,239	36,587	36,587	39,204
4312	WORKERS COMP	6,583	6,130	5,012	7,913	7,961	8,037	8,546
4313	OTHER BENEFITS	466	415	396	545	540	540	598
SUBTOTAL		175,381	181,813	173,495	222,089	236,608	238,526	254,223
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	23,145	22,563	17,231	19,193	23,000	23,000	25,300
4402	CONTRACT SERVICES	120,745	132,655	129,212	119,400	150,400	150,400	169,755
4403	UTILITIES	3,790	4,365	5,473	4,453	4,900	4,900	5,390
4404	REPAIRS & MAINTENANCE	15,429	5,502	17,481	16,021	6,293	36,293	18,000
4405	TRAINING & MEETINGS	-	-	-	28	200	200	220
4408	UNIFORM ALLOWANCE	731	2,337	1,345	1,805	2,575	2,575	2,833
4413	TAX AND LICENSE	-	-	-	-	50	50	55
4417	FUEL & OIL	6,022	8,085	5,249	7,612	10,300	10,300	11,330
4424	HEALTH & SAFETY	213	69	129	-	1,500	1,500	1,650
4431	FEES	789	734	1,064	933	2,000	2,000	2,200
4503	WATER/WASTEWATER	17,905	25,561	31,017	35,873	30,437	30,437	33,481
4821	MISC FIELD EQ	-	-	264	-	-	-	-
SUBTOTAL		188,769	201,871	208,465	205,318	231,655	261,655	270,214
TOTAL PROGRAM BUDGET		364,150	383,684	381,960	427,407	468,263	500,181	524,437

<p style="text-align: center;">Parks and Recreation Department Programs</p>
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The Parks and Recreation 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 and adult sports leagues and workshops, adult fitness, senior fitness, 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 (on hold due to Covid-19), 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, movie nights, coastal clean-up day, holiday village, and the holiday dinner.

Parks and Recreation Department Programs

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 50 seasonal employees. Aquatics programs are free to Calistoga residents.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2021-22

- Continued to increase programming while maintaining low operational costs in all areas to enhance the community for Calistoga residents. Including a new cornhole tournament series, youth rugby, and community pickleball.
- Partnered with Calistoga Fit to offer a full schedule adult fitness program.
- Processed permits for special events taking place in the City of Calistoga.
- Sponsored and coordinated a drive thru and delivery Holiday Luncheon which served 150 residents.
- Continued to promote the Calistoga Community Pool usage and accessibility for all within available resources.
- Trained and certified 15 new lifeguards.
- Partnered with Rianda House, Up Valley Family Center to provide additional senior programming in Calistoga. Including launching a new program called Encore!
- Partnered with Napa County Bike Coalition to provide free bikes and a bike safety activity at Safety Day.
- Coordinated with Cal Fire to provide access for in water training for the Boggs Mountain Helitack Crew.
- Contracted for construction documents for the first phase of the Logvy Park Playground Project.

**Recreation Services Department
Programs**

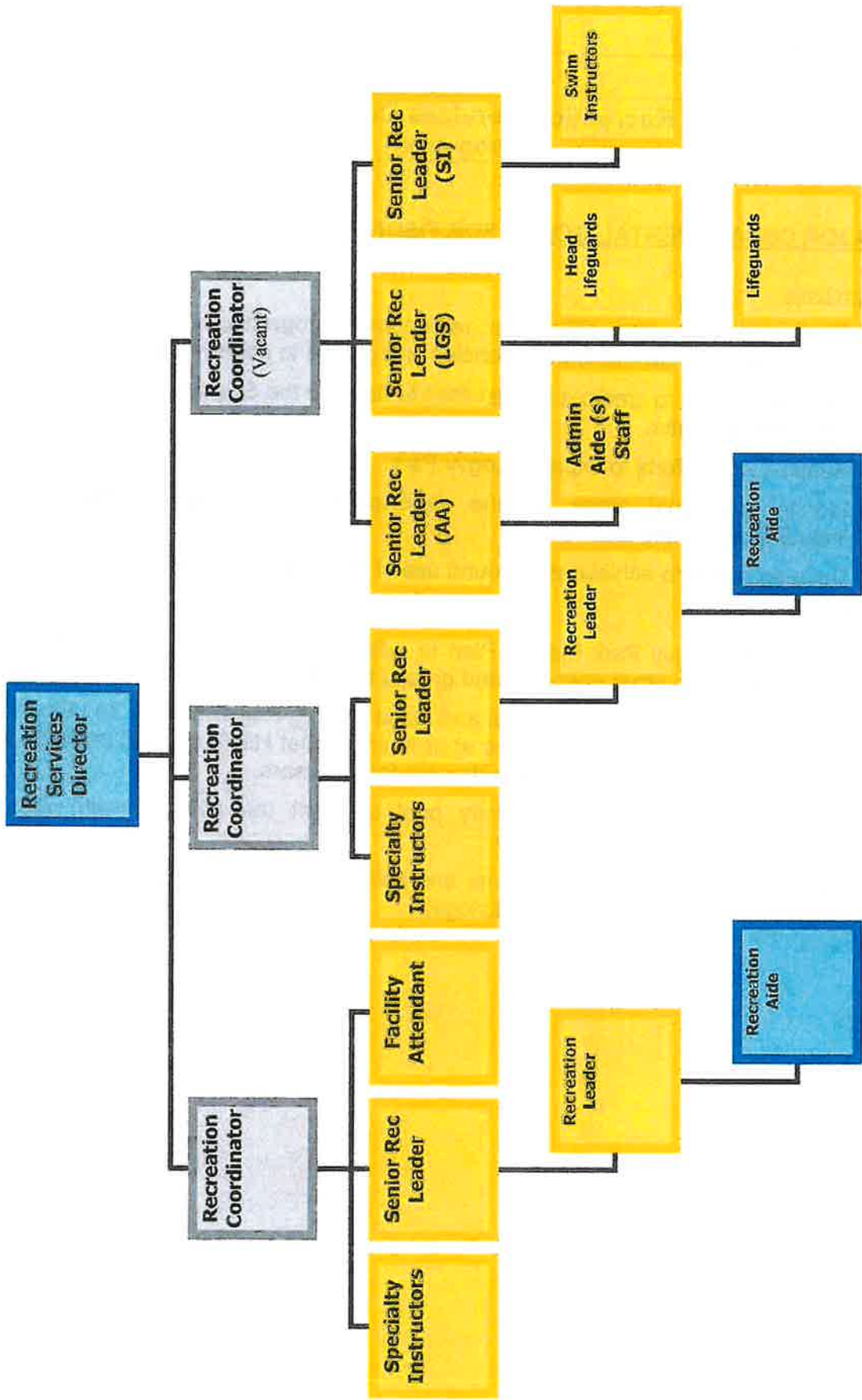
MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2022-23

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.

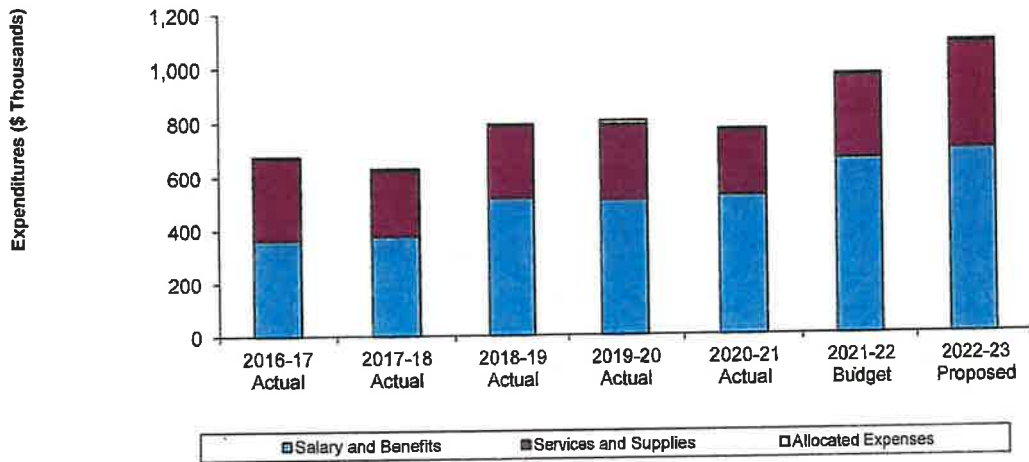


City of Calistoga Recreation Services Department
 Staffing Chart
 FY 2022-2023

Recreation
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	361,618	376,889	518,669	508,009	524,880	660,929	691,749
Services and Supplies	309,196	248,312	267,104	281,809	241,546	303,232	386,478
Allocated Expenses	5,784	5,543	4,649	11,972	4,526	5,876	7,642
TOTAL	676,598	630,744	790,422	801,790	770,952	970,037	1,085,869

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	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	43,493	68,817	71,783	46,345	90,723	91,616	95,240
4302	OVERTIME	1,270	2,119	861	-	2,121	2,121	2,121
4303	FICA/MEDICARE	3,990	5,898	5,714	4,689	7,300	7,369	8,231
4305	INCENTIVE PAY	-	1,890	2,640	-	2,577	2,588	2,730
4308	PART TIME SALARIES	5,163	4,002	81	14,794	-	2,000	7,500
4309	SPECIAL PAY	1,305	1,061	-	735	-	-	-
4310	PERS	4,611	4,954	5,464	5,011	6,970	7,039	7,808
4311	MEDICAL/DENTAL	3,779	4,212	7,858	7,471	11,717	11,717	6,462
4312	WORKERS COMP	2,816	4,184	3,976	3,568	5,057	5,105	5,702
4313	OTHER BENEFITS	184	307	253	130	328	328	350
SUBTOTAL		66,611	97,444	98,630	82,743	126,793	129,883	136,144
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	7,933	7,880	4,682	5,409	6,250	6,250	6,770
4402	CONTRACT SERVICES	32,671	9,857	14,066	2,073	6,800	6,800	47,996
4403	UTILITIES	17,144	18,455	16,542	12,012	9,000	9,000	12,000
4404	REPAIRS & MAINTENANCE	21	-	92	297	1,000	1,000	1,000
4405	TRAINING & MEETINGS	1,248	1,597	1,406	-	1,200	1,200	2,500
4408	UNIFORM ALLOWANCE	-	1,038	-	-	-	-	500
4410	ADVERTISING	10,579	7,026	7,125	1,478	5,200	5,200	11,200
4415	POSTAGE	140	3,101	2,940	227	2,000	2,000	2,000
4417	FUEL & OIL	-	580	386	87	500	500	1,500
4430	DUES & SUBSCRIPTIONS	1,529	2,086	1,012	-	795	795	925
4432	RENTS	9,600	10,985	15,347	13,007	16,547	16,547	16,547
4510	EQUIP FUND RENTAL	5,543	4,649	4,508	4,526	5,876	5,876	7,642
SUBTOTAL		86,408	67,254	68,106	39,116	55,168	55,168	110,580
Other								
4821	SPECIAL EQUIPMENT	-	-	7,464	-	-	-	-
SUBTOTAL		-	-	7,464	-	-	-	-
TOTAL PROGRAM BUDGET		153,019	164,698	174,200	121,859	181,961	185,051	246,724
ESTIMATED PROGRAM REVENUES								
3284	Recreation Program Fees	7,903	1,124	1,622	670	750	750	750
Transfer In	Donations	8,292	6,000	7,732	5,275	3,500	3,500	6,000
TOTAL PROGRAM REVENUES		16,195	7,124	9,354	5,945	4,250	4,250	6,750
Net Program Subsidy By General Fund		136,824	157,574	164,846	115,914	177,711	180,801	239,974

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	28,447	46,380	47,966	26,817	61,099	61,701	63,988
4302	OVERTIME	853	1,766	718	-	1,767	1,767	1,767
4303	FICA/MEDICARE	2,904	4,838	4,256	3,235	4,922	4,969	5,800
4308	PART TIME SALARIES	7,440	13,100	7,165	17,690	-	5,000	8,500
4309	INCENTIVE PAY	1,027	2,184	1,815	420	1,473	1,479	1,560
4310	PERS	2,979	3,759	3,906	3,331	4,685	4,732	5,509
4311	MEDICAL/DENTAL	2,157	2,326	4,142	5,104	8,373	8,373	5,313
4312	WORKER'S COMP	1,994	2,953	2,926	2,596	3,410	3,442	4,018
4313	OTHER BENEFITS	120	176	177	96	230	230	245
SUBTOTAL		47,921	77,482	73,071	59,289	85,959	91,693	96,700
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,599	4,511	7,233	5,815	8,300	8,300	7,700
4402	CONTRACT SERVICES	3,925	14,590	13,419	5,725	14,050	14,050	22,900
4404	REPAIRS & MAINTENANCE	-	-	-	-	-	-	500
4405	TRAINING & MEETINGS	-	222	-	-	-	-	500
4408	UNIFORM ALLOWANCE	-	1,000	1,000	-	250	250	250
4417	FUEL AND OIL	-	32	-	-	750	750	-
4410	ADVERTISING	119	-	-	15	200	200	500
4430	DUES & SUBSCRIPTIONS	-	135	128	374	-	-	-
SUBTOTAL		5,643	20,490	21,780	11,929	23,550	23,550	32,350
TOTAL PROGRAM BUDGET		53,564	97,972	94,851	71,218	109,509	115,243	129,050
ESTIMATED PROGRAM REVENUES								
3263	Education/Recreation Course Fees	9,661	2,804	166	874	250	1,500	1,500
TOTAL PROGRAM REVENUES		9,661	2,804	166	874	250	1,500	1,500
Net Program Subsidy By General Fund		43,903	95,168	94,686	70,344	109,259	113,743	127,550

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	11,436	22,451	22,103	-	29,457	29,747	30,437
4302	OVERTIME	853	1,766	718	-	1,767	1,767	1,767
4303	FICA/MEDICARE	1,198	2,146	1,937	915	2,389	2,411	2,923
4308	PART TIME SALARIES	2,394	2,456	2,044	12,204	-	1,500	6,000
4309	INCENTIVE PAY	847	1,584	975	-	2,577	2,588	2,730
4310	PERS	996	1,664	1,782	1,018	2,236	2,258	2,313
4311	MEDICAL/DENTAL	-	12	1,520	2,122	5,337	5,337	5,157
4312	WORKER'S COMP	1,032	1,549	1,562	1,081	1,655	1,670	2,025
4313	OTHER BENEFITS	51	95	91	7	135	135	143
SUBTOTAL		18,807	33,723	32,732	17,347	45,553	47,413	53,495
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,167	217	495	-	1,000	1,000	1,500
4402	CONTRACT SERVICES	6,265	10,697	7,940	7,650	8,840	8,840	10,640
4405	TRAINING & MEETINGS	-	-	15	30	-	-	-
4410	ADVERTISING	-	1,735	-	900	600	600	600
SUBTOTAL		7,432	12,649	8,450	8,580	10,440	10,440	12,740
TOTAL PROGRAM BUDGET		26,239	46,372	41,182	25,927	55,993	57,853	66,235

ESTIMATED PROGRAM REVENUES								
3283	Education/Recreation Course Fees	9,660	2,804	166	874	250	1,500	1,500
TOTAL PROGRAM REVENUES		9,660	2,804	166	874	250	1,500	1,500

Net Program Subsidy By General Fund			43,568	41,017	25,053	55,743	56,353	64,735
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Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Department: Recreation
 Program: Community Activities
 Account Code: 01-4155

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	8,506	11,965	13,028	13,420	15,821	15,977	16,776
4302	OVERTIME	45	-	-	-	-	-	-
4303	FICA/MEDICARE	1,609	1,478	1,347	1,080	1,358	1,371	1,611
4305	INCENTIVE	90	300	420	210	736	740	780
4308	PART TIME SALARIES	12,935	6,126	3,497	630	1,200	1,200	3,500
4310	PERS	1,196	848	1,014	1,108	1,225	1,237	1,275
4311	MEDICAL/DENTAL	1,091	1,157	1,311	1,407	1,518	1,518	78
4312	WORKER'S COMP	888	1,473	1,281	1,129	941	950	1,116
4313	OTHER BENEFITS	55	65	57	48	47	47	51
SUBTOTAL		26,415	23,412	21,955	19,032	22,846	23,040	25,187
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,449	2,952	2,799	2,575	4,200	4,200	4,200
4402	CONTRACT SERVICES	645	2,060	34	-	-	-	2,400
4408	UNIFORM ALLOWANCE	-	500	-	-	-	-	-
SUBTOTAL		3,094	5,797	2,833	2,575	4,200	4,200	6,600
TOTAL PROGRAM BUDGET		29,509	29,209	24,788	21,607	27,046	27,240	31,787
ESTIMATED PROGRAM REVENUES								
3260	Facility Rental Fees	15,987	17,932	10,245	90	3,000	7,000	3,000
TOTAL PROGRAM REVENUES		15,987	17,932	10,245	90	3,000	7,000	3,000
Net Program Subsidy By General Fund		13,522	11,277	14,543	21,517	24,046	20,240	28,787

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	38,963	59,836	63,144	47,224	78,940	79,717	83,065
4302	OVERTIME	2,384	2,197	1,410	213	1,414	1,414	1,414
4303	FICA/MEDICARE	13,381	18,296	17,963	22,570	23,212	23,273	24,314
4308	PART TIME SALARIES	134,445	176,091	167,465	245,723	220,500	220,500	230,625
4309	INCENTIVE PAY	992	2,318	2,250	735	-	-	-
4310	PERS	6,085	5,914	7,083	7,971	9,576	9,635	10,313
4311	MEDICAL/DENTAL	3,819	4,152	5,879	6,622	9,582	9,582	4,399
4312	WORKER'S COMP	10,091	9,883	9,458	10,651	16,082	16,124	16,845
4313	OTHER BENEFITS	179	224	231	177	274	274	292
SUBTOTAL		210,339	278,911	274,883	341,886	359,580	360,519	371,267
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	8,151	15,920	12,426	3,918	11,000	11,000	11,000
4402	CONTRACT SERVICES	20,575	10,678	11,403	17,105	22,000	22,000	22,000
4404	REPAIRS & MAINTENANCE	-	-	-	-	-	-	5,000
4405	TRAINING & MEETINGS	1,765	3,216	2,872	1,369	2,500	2,500	3,700
4408	UNIFORM ALLOWANCE	-	2,018	2,000	1,889	3,500	3,500	3,500
4410	ADVERTISING	-	1,634	2,212	30	1,200	1,200	1,200
4468	RESALE AND PURCHASE	175	592	1,050	1,620	2,500	2,500	3,500
4430	DUES & SUBSCRIPTIONS	445	40	50	-	-	-	-
SUBTOTAL		31,111	34,098	32,013	25,931	42,700	42,700	49,900
TOTAL PROGRAM BUDGET		241,450	313,009	306,896	367,817	402,280	403,219	421,167

ESTIMATED PROGRAM REVENUES								
3266	Aquatic Fees	68,288	50,214	22,574	27,505	15,000	18,000	18,000
TOTAL PROGRAM REVENUES		68,288	50,214	22,574	27,505	15,000	18,000	18,000

Net Program Subsidy By General Fund	173,162	262,795	284,322	340,312	387,280	385,219	403,167
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**Pool Maintenance is found under department 4126

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	4,164	4,232	3,659	2,298	4,405	4,449	4,775
4302	OVERTIME	141	193	121	2	159	160	172
4303	FICA/MEDICARE	337	356	300	181	370	373	400
4309	SPECIAL PAY	134	267	130	70	268	270	284
4310	PERS	1,056	1,416	1,448	1,074	1,285	1,299	1,372
4311	MEDICAL/DENTAL	695	988	847	735	1,553	1,553	1,656
4312	WORKER'S COMP	253	228	219	213	256	259	277
4313	OTHER BENEFITS	16	17	14	10	18	18	20
	SUBTOTAL	6,796	7,697	6,738	4,583	8,314	8,381	8,956
SERVICES & SUPPLIES								
4403	ELECTRICITY	4,834	5,324	4,050	3,346	6,400	6,400	6,400
4404	REPAIRS & MAINTENANCE	-	-	671	-	1,000	1,000	1,000
4408	UNIFORM	-	-	-	-	-	-	100
4503	WATER/SEWER	4,188	3,926	10,405	6,779	5,150	5,150	5,150
	SUBTOTAL	9,022	9,250	15,126	10,125	12,550	12,550	12,650
	TOTAL PROGRAM BUDGET	15,818	16,947	21,864	14,708	20,864	20,931	21,606

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

<i>SERVICES & SUPPLIES</i>								
4402	CONTRACT SERVICES	101,145	107,215	123,009	132,816	145,000	145,000	152,250
SUBTOTAL		101,145	107,215	123,009	132,816	145,000	145,000	152,250
TOTAL PROGRAM BUDGET		101,145	107,215	123,009	132,816	145,000	145,000	152,250

Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Department: Recreation
 Program: Transit - Shuttle
 Account Code: 01-4405

<i>SERVICES & SUPPLIES</i>							
4402 CONTRACT SERVICES	10,000	15,000	15,000	15,000	15,500	15,500	17,050
SUBTOTAL	10,000	15,000	15,000	15,000	15,500	15,500	17,050
TOTAL PROGRAM BUDGET	10,000	15,000	15,000	15,000	15,500	15,500	17,050

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<p>General Fund Special Projects</p>

Services and Development Impact Fee

For FY 2022-23 there is one special project: Housing Element. Draft Housing Element sent to California Department of Housing & Community Development on May 25, 2022 for 90-day review. Final adoption hearings scheduled for September and October 2022.

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

Project #	Description	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Final Budget FY 21-22	Proposed Budget FY 22-23
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Special Projects							
4670	Housing Element Update	-	-	-	-	165,303	50,000
Total Special Projects Costs		-	-	-	-	165,303	50,000

Funding Sources for Special Projects							
	General Fund	-	-	-	-	80,303	50,000
	Grants	-	-	-	-	85,000	-
	Community Development Fund	-	-	-	-	-	-
Total Funding Sources		-	-	-	-	165,303	50,000

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 2,600 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. Due to the drought City staff has conducted minimal distribution flushing.

Water Treatment

The Water Treatment Division operates 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. We have had maximum contaminate levels for disinfection byproducts specific to HAA5s that were exceeded due to higher organics in the raw water due to drought and fires. Staff is working with Trussell Technology's, water chemistry experts, to consider temporary mitigation measures and has piloted Granulated Activated Carbon filtering system that will ultimately solve HAA5 issues through the Dunaweal Pump Station Improvement project.

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 2021-22 ending balance of \$1,090,766. Based on project activity and expenditures during this fiscal year it is anticipated that the water fund balance will end Fiscal Year 2022-23 with an ending fund balance of \$783,468.

Enterprise Funds Water

Water Capital

The City anticipates water connection fees from various developments in the amount of \$350,000. Water Capital ending fund balance for Fiscal Year 2022-23 is anticipated to be \$0.

City staff continues to pursue two Hazard Mitigation Grant Program (HMGP) applications for Kimball Dam Raise and Kimball Water Treatment Plant Improvement projects totaling \$2.5M. Staff is waiting to hear about a third remaining HMGP's project for Kimball Intake & Drain valve.

Projects planned this fiscal year include Continue designs for the Dunaweal Pump Station relocation project, rate study, procure and begin the Generator/PLC/SCADA project and THM Removal, water plant improvements, install additional auto read meters, replace watermain, and continue to respond to grant RFI's.

Major Department Tasks Completed Fiscal Year 2021-22

- Complete RFI responses on grants: Generators, Kimball Intake Drain Valve, & Dam Raise
- Complete Phase I of Conn Creek waterline
- Brush Removal at Kimball
- Painted Kimball WTP.
- Continued Dunaweal Pump station design/permitting.

Major Departmental Goals for Fiscal Year 2022-23

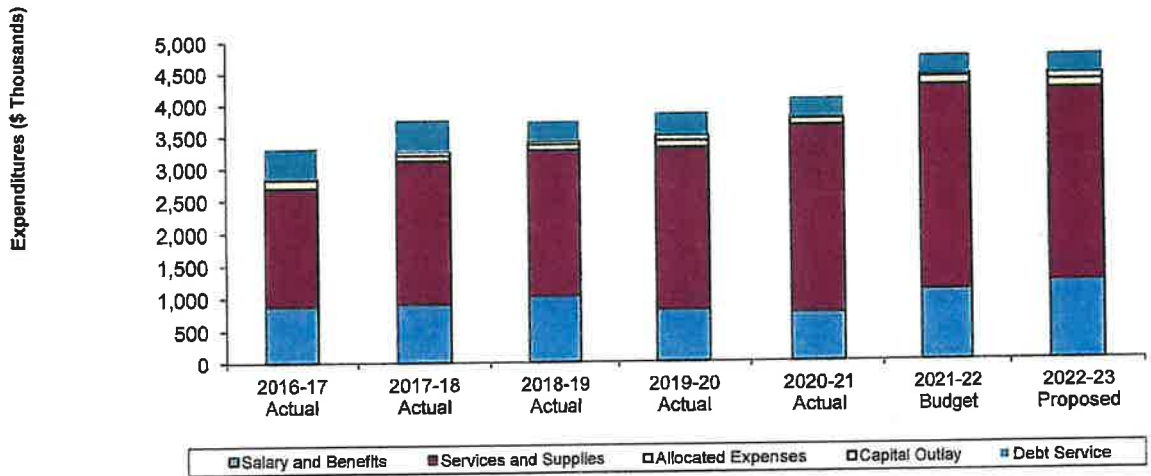
- Complete an update Water Rates
- Raise iron on Hwy 29 for Caltrans pavement project.
- Complete CAP & evaluate temporary measures to reduce DBPs
- Procure Contractor and complete Generator/PLC/SCADA WTP & Pope St
- Continue to respond to Kimball Intake/Drain Valve RFI's
- Install additional auto read water meters
- Complete 60% designs for Dunaweal Pump Station project.
- WTP repairs (mixer, tank inspections, pumps, flow meter)

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

Water Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	880,378	906,747	1,022,001	807,778	754,928	1,090,555	1,202,387
Services and Supplies	1,811,409	2,205,829	2,245,163	2,495,623	2,890,609	3,176,941	2,992,959
Allocated Expenses	132,452	83,358	92,771	103,160	106,642	128,613	126,963
Capital Outlay	8,772	59,278	47,620	89,541	15,970	36,976	109,667
Debt Service	474,731	503,862	319,234	346,053	299,347	301,481	304,481
TOTAL	3,307,742	3,759,074	3,726,789	3,842,155	4,067,496	4,734,566	4,736,457

Water Operations
Trend in Expenditures (\$ Thousands)



Water Operations Fund
Sources and Uses

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Operating Revenues							
Charges for Services							
Residential Sales	1,800,744	2,045,009	2,484,677	2,866,597	2,903,769	2,662,605	2,715,857
Transient Sales	435,404	475,191	497,837	849,999	460,301	685,116	698,818
Commercial Sales	321,249	363,726	420,240	469,899	443,453	446,036	454,957
Industrial Sales	82,584	73,049	87,220	91,372	87,862	97,310	99,256
Other Revenues	90,784	206,789	121,108	59,166	26,553	191,381	90,165
Total Operating Revenues	2,730,765	3,163,764	3,611,082	4,337,033	3,921,938	4,082,448	4,059,053
	4.3%	16%	14%	20%	-10%	-6%	-1%
Operating Expenses							
Water Distribution	535,692	568,790	478,285	540,846	637,760	673,612	754,795
Water Treatment	2,169,590	2,246,824	2,306,543	2,583,366	2,975,484	2,979,997	2,848,244
Water Conservation	18,076	23,459	1,471	3,045	13,250	102,500	79,270
Depreciation	472,576	520,862	620,262	624,922	640,000	640,000	640,000
Total Operating Expenditures	3,195,934	3,359,935	3,406,561	3,752,179	4,266,494	4,396,109	4,322,309
	19.2%	5%	1%	10%	14%	17%	-2%
Net Operating Surplus/Deficit	(465,169)	(196,171)	204,521	584,854	(344,556)	(313,661)	(263,256)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	7,669	(134)	-	-	200	200	200
Debt Payments							
Cost of Issuance & Annual Fees	(36,671)	(10,404)	(2,060)	(1,990)	(5,000)	(5,000)	(5,000)
Loan Principal	(236,000)	(185,000)	(165,000)	(165,000)	(170,000)	(170,000)	(180,000)
Loan Interest	(231,191)	(123,830)	(178,993)	(132,357)	(126,481)	(126,481)	(119,481)
Equipment	(59,278)	(47,620)	(89,541)	(15,970)	(28,000)	(36,976)	(109,667)
Total Other Non Operating Activities	(555,471)	(366,988)	(435,594)	(315,317)	(329,281)	(338,257)	(413,948)
Transfers From or (To) Other Funds							
Water CIP (12) and Debt Service	313,199	-	-	(78,966)	(150,391)	(294,844)	(315,093)
MTC FUND (25)	-	-	-	-	(40,000)	(40,000)	-
Measure A	-	-	-	-	-	(758,120)	-
General Fund	-	98,800	-	-	-	-	-
General Fund for Rate Stabilization	-	250,000	-	-	-	-	-
General Fund Subsidy	-	17,664	18,626	20,000	24,000	44,000	45,000
Add Back Non-Cash Depreciation	472,576	520,862	620,262	624,922	640,000	640,000	640,000
Net All Transfers	785,775	887,326	638,888	565,956	473,609	(408,964)	369,907
Net Fund Surplus or (Deficit)	(234,865)	324,167	407,815	835,493	(200,228)	(1,060,882)	(307,297)
Beginning Working Capital	819,040	584,174	908,341	1,316,156	1,786,495	2,151,648	1,090,766
Ending Working Capital Operations	584,174	908,341	1,316,156	2,151,648	1,586,267	1,090,766	783,468
Ending Working Capital CIP Water	565,226	308,587	304,824	(52,453)	(324,000)	0	(0)
Total Ending Working Capital for Operations and CIP Funds	1,149,401	1,216,928	1,620,980	2,099,195	1,262,267	1,090,766	783,468

Working Capital Allocation to Reserves							
Operating Reserve - 20%	541,055	563,122	556,966	624,842	722,648	722,649	720,607
Required Debt Service Reserve	93,572	93,572	93,572	256,137	256,137	256,137	256,137
Operating Contingency	14,774	260,234	570,443	618,216	(216,518)	111,980	(193,276)
Capital Reserve for Future Projects	500,000	300,000	400,000	600,000	500,000	-	-
Working Capital Allocation	1,149,401	1,216,928	1,620,980	2,099,195	1,262,267	1,090,766	783,468

Water CIP
Sources and Uses

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Operating Revenues							
Connection/Impact Fees	94,813	100,214	180,694	38,105	307,149	50,149	350,000
Total Operating Revenues	94,813	100,214	180,694	38,105	307,149	50,149	350,000
Operating Expenses							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	94,813	100,214	180,694	38,105	307,149	50,149	350,000
Other Non Operating Sources Or (Uses)							
Interest Earnings	12,838	60,956	48,914	-	-	-	50,000
Napa County Measure A	145,718	799,762	-	41,716	50,000	50,000	-
Other Grants/Loans	-	20,000	39,464	-	-	-	-
Other Sources and Uses	-	1,311,717	-	501,959	871,394	602,250	1,669,303
Debt Payments							
Principal	(61,000)	(64,000)	(66,000)	(68,000)	(69,000)	(69,000)	(71,000)
Interest and Fees	(73,559)	(70,421)	(68,796)	(67,121)	(65,409)	(65,409)	(63,659)
Capital Improvements							
Distribution	(774,189)	(2,325,362)	(125,727)	(452,882)	(204,000)	(204,000)	(782,000)
Treatment	(11,159)	(89,505)	(12,312)	(408,820)	(1,040,525)	(606,381)	(2,467,737)
Total Capital Improvements	(785,348)	(2,414,867)	(138,039)	(861,702)	(1,244,525)	(810,381)	(3,249,737)
Total Other Non Operating Activities	(761,351)	(356,853)	(184,457)	(453,148)	(457,540)	(292,540)	(1,665,093)
Transfers From or (To) Other Funds							
General Fund Loan (01)	-	-	-	(21,200)	-	-	1,000,000
From Water Operations (02)	-	-	-	78,966	150,391	294,844	315,093
Net All Transfers	(313,199)	-	-	57,766	150,391	294,844	1,315,093
Net Fund Surplus or (Deficit)	(979,737)	(256,639)	(3,763)	(357,277)	(0)	52,453	(0)
Beginning Working Capital	1,544,964	565,226	308,587	304,824	(324,000)	(52,453)	0
Ending Working Capital	565,226	308,587	304,824	(52,453)	(324,000)	0	(0)

Water
System Capital Improvements

Fd	Proj	Description	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Distribution									
12	5490	Replacement Mains Various Loc	125,121	481,533	-	-	-	-	650,000
12	5419	Repair Fiege Tank	553,203	1,749,066	1,553	-	-	-	-
12	5476	Automatic Meter Read	-	-	33,628	-	50,000	50,000	80,000
12	5612	Boys and Girls Club	-	-	-	-	-	-	-
12	5513	Water Valve Replacement	-	16,938	-	15,000	10,000	10,000	-
12	5628	Cross Connection Survey	18,960	18,742	-	-	-	-	-
12	5653	Raise NBA Valve Boxes	22,370	-	-	-	-	-	-
12	5579	NBA Meter (Silverado Trail)	-	875	-	-	-	-	-
12	5594	Conn Creek Water Line	-	-	18,690	276,451	126,000	126,000	-
12	5600	Foothill Water Line Repair	-	-	69,154	-	-	-	-
12	5607	Disadvantaged Salary	-	-	-	-	18,000	18,000	-
12	5608	Kimball Spillway Clean-UP	-	-	-	161,431	-	-	-
12	5551	THM Removal	54,535	58,208	2,702	-	-	-	52,000
Subtotal Water Distribution			774,189	2,325,362	125,727	452,882	204,000	204,000	782,000
Treatment									
12	5667	Kimball Inundation Map	-	54,860	1,779	-	-	-	-
12	5674	THM/HAA5	-	484	3,225	-	-	-	150,000
12	5676	Generator & Transfer Switch	-	32	-	-	126,000	126,000	656,233
12	5627	Portable Generator	-	-	-	4,095	65,525	1,381	58,860
12	5577	Pope St Generator Elec Upgrade	-	-	-	-	129,000	129,000	246,644
12	5586	Relocate Dunaweal Booster	-	-	585	304,161	500,000	170,000	1,264,000
12	5634	Clean-up Brush by Fire	-	-	-	-	10,000	10,000	-
12	5632	Kimball Water Plant	-	-	-	-	20,000	20,000	-
12	5633	Kimball Dam Raise	-	-	-	-	20,000	-	-
12	5631	Raise Utility Highway 29	-	-	-	-	20,000	-	20,000
12	5605	High Street Generator	-	-	-	58,848	-	-	-
12	NEW	Water Plant Improvements	-	-	-	-	-	-	22,000
12	5426	Kimball Intake & Drain Valve	11,159	34,129	6,723	41,716	150,000	150,000	50,000
Subtotal Water Treatment			11,159	89,505	12,312	408,820	1,040,525	606,381	2,467,737
Total Water Capital Improvements			785,348	2,414,867	138,039	861,702	1,244,525	810,381	3,249,737

<p>Water</p> <p>System Capital Improvements</p>

Fd Proj	Description	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Funding Sources for Water Projects								
	Water Connection Fees	359,287	1,049,021	131,316	30,135	47,740	-	215,341
	Water Operations	-	-	-	150,391	150,391	158,131	315,093
	General Fund Loan	-	-	-	-	-	-	1,000,000
	HMGP Grant	414,902	1,311,717	-	443,111	871,394	534,750	1,669,303
	IRWMP Grant	-	-	-	137,500	125,000	67,500	-
	PSPS Grant	-	-	-	58,848	-	-	-
	PARSAC Grant	-	20,000	-	-	-	-	-
	Measure A (\$765,632 is for future projects)	11,159	799,762	6,723	41,716	50,000	50,000	50,000
	Total Funding Sources	785,348	3,180,500	138,039	861,701	1,244,525	810,381	3,249,737

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	250,156	277,386	212,880	211,013	269,172	312,873
4302	OVERTIME	14,998	15,749	14,834	11,943	15,699	16,920
4303	FICA/MEDICARE	20,524	22,592	17,690	16,855	23,263	26,756
4308	PART-TIME SALARIES	4,797	4,512	3,036	-	-	-
4309	SPECIAL PAY	16,622	22,321	12,976	14,296	19,220	19,962
4310	PERS	59,434	63,346	54,563	62,984	74,490	82,181
4311	MEDICAL/DENTAL	40,705	42,746	36,872	40,117	56,680	62,169
4312	WORKERS COMP	17,463	16,510	13,113	11,976	16,117	18,537
4313	OTHER PAY	4,599	(343)	397	9,586	1,034	1,253
SUBTOTAL		429,298	464,819	366,361	378,770	475,675	540,651
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	19,145	10,083	985	25,131	15,540	17,094
4402	CONTRACT SERVICES	32,956	76,529	22,631	22,007	45,208	70,861
	Legal Fees						
4403	UTILITIES	556	480	75	1,567	650	715
4404	REPAIRS & MAINTENANCE	2,636	1,467	310	10,383	6,000	25,000
4405	TRAINING & SEMINARS: STAFF	938	3,078	2,107	-	1,500	1,650
4408	UNIFORM ALLOWANCE	2,055	2,513	2,792	2,560	3,400	3,740
4415	POSTAGE	-	15	-	-	200	220
4417	FUEL & OIL	1,072	1,109	883	1,135	1,545	1,700
4422	PENSION EXPENSE	13,859	(17,601)	55,567	40,304	55,000	55,000
4424	HEALTH & SAFETY	202	605	129	-	2,300	2,530
4428	METERS	4,850	2,856	-	-	5,500	5,500
4430	DUES AND SUBSCRIPTIONS	-	-	-	-	120	132
4434	VEHICLES	2,595	581	2,187	1,859	-	2,000
4456	BAD DEBT EXPENSE	194	343	365	34,795	250	250
4650	TRAINING & SEMINARS: MGMT	-	94	75	-	1,050	1,155
4510	EQUIP FUND RENTAL	25,336	21,819	23,818	22,335	23,822	26,597
SUBTOTAL		106,394	103,971	111,924	162,076	162,085	214,144
OTHER							
4505	DEPRECIATION	260,783	284,926	334,626	336,956	345,000	345,000
4820	VEHICLES	30,145	-	-	-	-	21,667
4823	MISC COMPUTER	-	-	9,116	-	-	-
4821	MISC FIELD EQUIPMENT	23,322	24,885	18,455	4,500	10,000	75,000
SUBTOTAL		314,250	309,811	362,197	341,456	355,000	441,667
TOTAL PROGRAM BUDGET		849,942	878,601	840,482	882,302	992,760	1,196,462

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	270,554	321,427	251,496	215,935	318,116	381,325
4302	OVERTIME	18,276	19,673	20,264	16,733	15,705	18,947
4303	FICA/MEDICARE	22,402	26,317	20,748	17,209	27,332	32,646
4308	PART-TIME SALARIES	4,797	4,512	3,036	-	-	-
4309	SPECIAL PAY	23,550	29,329	26,224	12,430	23,456	26,469
4310	PERS	53,966	63,899	62,966	52,618	72,321	81,318
4311	MEDICAL/DENTAL	49,060	57,766	42,563	40,544	64,496	67,637
4312	WORKERS COMP	15,671	14,255	13,677	10,351	18,936	22,617
4313	OTHER BENEFITS	4,938	(350)	443	10,338	1,153	1,457
SUBTOTAL		463,214	536,828	441,417	376,158	541,515	632,416
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	108,062	60,799	72,412	68,134	112,171	123,388
4402	CONTRACT SERVICES	80,691	134,142	21,280	69,906	49,127	73,142
4403	UTILITIES	98,435	107,532	116,315	134,736	101,865	112,052
4404	REPAIRS & MAINTENANCE	26,567	1,247	29,620	11,253	23,000	29,000
4405	TRAINING & SEMINARS: STAFF	2,767	1,693	1,467	1,616	2,500	2,750
4408	UNIFORM ALLOWANCE	2,827	2,169	2,220	1,875	2,300	2,530
4413	TAXES & FEES	2,260	2,337	2,417	2,464	3,000	3,300
4415	POSTAGE	9,673	4,600	3,841	3,635	5,000	5,500
4417	FUEL & OIL	1,822	2,400	2,200	2,802	5,000	5,500
4422	PENSION EXPENSE	12,584	(17,754)	64,125	33,671	65,000	65,000
4424	HEALTH & SAFETY	949	-	-	-	700	770
4430	DUES & SUBSCRIPTIONS	345	599	217	305	734	769
4431	FEES	23,082	27,009	31,539	27,416	33,488	36,837
4432	LEASE PAYMENTS	3,172	22,719	30,900	25,761	26,748	29,423
4434	VEHICLE REPAIRS	8,671	4,830	3,202	1,704	4,000	4,400
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KCW	1,183,725	1,201,529	1,321,454	1,655,123	1,811,820	1,538,353
4650	TRAINING & SEMINARS: MGMT	-	94	75	-	225	248
4510	EQUIPMENT FUND RENTAL	58,022	70,952	79,342	84,307	104,791	100,366
SUBTOTAL		1,706,376	1,709,996	1,865,126	2,207,208	2,433,969	2,215,828
OTHER							
4505	DEPRECIATION	211,793	235,936	285,636	287,966	295,000	295,000
4821	MISC FIELD EQUIPMENT	1,500	22,735	61,970	11,470	3,000	-
4823	COMPUTER EQUIPMENT	-	-	-	-	15,000	13,000
SUBTOTAL		217,604	258,671	347,606	299,436	313,000	308,000
TOTAL PROGRAM BUDGET		2,387,194	2,505,495	2,654,149	2,882,802	3,288,484	3,156,244

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	7,537	12,831	-	-	-	35,000	-
4302	OVERTIME	24	22	-	-	-	-	-
4303	FICA/MEDICARE	544	968	-	-	-	-	1,982
4308	PART-TIME SALARIES	-	-	-	-	-	30,000	25,911
4310	PERS	3,495	2,843	-	-	-	-	-
4311	MEDICAL/DENTAL	1,750	2,699	-	-	-	-	-
4312	WORKERS COMP	853	638	-	-	-	-	1,373
4313	BENEFITS	32	49	-	-	-	-	54
SUBTOTAL		14,235	20,354	-	-	-	65,000	29,320
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	-	-	-	-	5,000	5,000	20,000
4402	CONTRACT SERVICES	125	125	125	125	-	-	1,200
4405	TRAINING & SEMINARS	160	-	-	-	-	-	2,000
4410	ADVERTISING	711	869	834	820	2,000	2,000	4,200
4415	POSTAGE	-	-	-	-	500	500	550
4608	WATER USE EFFICIENCY - TOILET REPLACEMENT Washer Rebate Program	2,030	2,901	512	2,100	5,750	30,000	22,000
SUBTOTAL		3,841	3,105	1,471	3,045	13,250	37,500	49,950
TOTAL PROGRAM BUDGET		18,076	23,459	1,471	3,045	13,250	102,500	79,270

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	36,671	10,404	2,060	1,990	5,000	5,000	5,000
4501	PRINCIPAL	236,000	185,000	165,000	165,000	170,000	170,000	180,000
4502	INTEREST	231,191	123,830	178,993	132,357	126,481	126,481	119,481
SUBTOTAL		503,862	319,234	346,053	299,347	301,481	301,481	304,481
TOTAL PROGRAM BUDGET		503,862	319,234	346,053	299,347	301,481	301,481	304,481

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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 450,000 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 2021-22 ending balance of \$1,975,031, Operations and \$82,259 for Capital). Based on project activity and expenditures during this fiscal year it is anticipated that the wastewater fund balance will end Fiscal Year 2022-23 with an ending fund balance of \$1,595,968 Operations and \$36,550 Capital.

Enterprise Fund Wastewater

Wastewater Capital

The City anticipates wastewater connection fees from various developments in the amount of \$600,000. 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 2022-23. The Riverside Pond phase 2 HMGP grant was authorized in FY21/22 bulk of the project is anticipated to be completed over the next couple of fiscal years.

Projects planned this fiscal year include completing the Riverside Ponds design and permitting and bid project, extend sewer trunk line, rate study, complete geothermal meters/billing, purchase generator and repair Rancho De force main, preform repairs at the Dunaweal Wastewater Treatment Plant and procure contractor and complete generator/plc/scada project at the WWTP.

Major Department Tasks Completed Fiscal Year 2021-22

- Install new 12" sewer main in N. Oak between Fairway to Washington WWTP repairs (liner patching, and repair concrete tank).
- Complete installation of geothermal water meters at Roman Spa. *
- New 12" Sewer line on Fairway between first/Lincoln & new paving.
- Complete construction of the Tesla Battery Project at the WWTP
- Coordinated trunk line designs to connect Anna extension to Lincoln Ave for future developments

Major Departmental Goals for Fiscal Year 2022-23

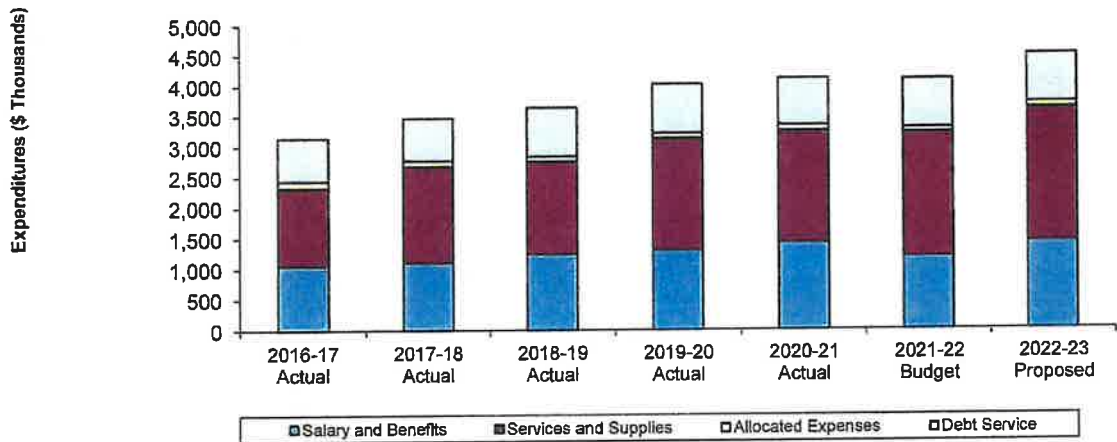
- Complete and update Sewer Rates
- Complete design/permits for Riverside Ponds Project.
- Raise Iron on Hwy 29 for Caltrans repaving project.
- Purchase new generator and protect force main Rancho De Force Main.
- Procure Contractor and complete Generator/PLC/SCADA WWTP
- Complete Geothermal Meters and revised billing*
- WWTP repairs (design/replace EQ liner, Chem pumps, analyzers, tiles).

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

Wastewater Operations
Expenditure Summary

EXPENDITURES BY CATEGORY	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget	2022-23 Proposed
Salary and Benefits	1,065,137	1,113,219	1,244,993	1,310,867	1,430,377	1,198,090	1,437,696
Services and Supplies	1,263,173	1,565,800	1,516,041	1,820,549	1,821,532	2,023,355	2,171,784
Allocated Expenses	117,823	97,087	77,138	86,042	91,168	78,616	94,763
Capital Outlay	56,031	205,649	62,947	72,220	14,182	23,976	157,999
Debt Service	695,472	695,289	801,618	808,214	775,684	802,429	802,621
TOTAL	3,197,636	3,677,044	3,702,737	4,097,892	4,132,943	4,126,466	4,664,863

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



Wastewater Operations Fund
Sources and Uses

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Operating Revenues							
Charges for Services							
Residential Sales	1,444,035	1,641,588	1,843,420	2,030,902	2,088,853	2,163,502	2,206,772
Transient Sales	632,181	721,506	710,544	971,903	577,015	939,481	958,271
Commercial Sales	300,328	353,795	358,136	372,527	333,753	367,489	374,839
Industrial Sales	37,726	75,835	96,204	86,329	96,772	127,654	130,207
Other Revenues	100,389	125,804	102,807	108,127	118,688	99,823	100,712
Total Operating Revenues	2,514,659	2,918,528	3,111,111	3,569,788	3,215,081	3,697,949	3,770,800
	2%	18%	7%	15%	-16%	4%	2%
Operating Expenses							
Wastewater Collection	494,940	491,030	649,117	669,102	610,508	613,937	721,387
Wastewater Treatment	1,567,724	1,558,729	1,683,612	1,698,786	1,689,628	1,696,124	1,967,856
Depreciation	713,442	788,413	884,729	975,189	990,000	990,000	1,015,000
Total Operating Expenditures	2,776,106	2,838,172	3,217,458	3,343,077	3,290,136	3,300,061	3,704,243
	13%	2%	13%	4%	-2%	-1%	12%
Net Operating Surplus/Deficit	(261,447)	80,356	(106,347)	226,711	(75,055)	397,888	66,557
Special Projects							
Other Non Operating Sources Or (Uses)							
Debt Payments							
State Revolving Fund Loan Payments	(303,783)	(311,682)	(319,786)	(328,100)	(336,631)	(336,631)	(345,383)
2018 WWTP Revenue Bonds	-	(431,785)	(441,988)	(443,738)	(438,838)	(438,838)	(437,238)
Cost of Issuance & Fees	(60,142)	(58,151)	(46,440)	(3,846)	(26,960)	(26,960)	(20,000)
Subtotal Debt Related Costs	(695,289)	(801,618)	(808,214)	(775,684)	(802,429)	(802,429)	(802,621)
Equipment	(205,649)	(82,947)	(72,220)	(14,182)	(15,000)	(23,976)	(157,999)
Total Other Non Operating Activities	(900,938)	(884,565)	(880,434)	(789,866)	(817,429)	(826,405)	(960,620)
Transfers From or (To) Other Funds							
Wastewater Capital (13-4700)	-	-	-	-	-	-	(500,000)
Add Back Non Cash Depreciation	713,442	788,413	884,729	975,189	990,000	990,000	1,015,000
Net All Transfers & Adjustments	1,113,442	792,109	884,729	975,189	990,000	990,000	515,000
Net Fund Surplus or (Deficit)	(48,943)	7,900	(102,052)	412,034	97,516	561,483	(379,063)
Beginning Working Capital	1,144,609	1,095,666	1,103,566	1,001,514	542,310	1,413,548	1,975,031
Ending Working Capital Operations	1,095,666	1,103,566	1,001,514	1,413,548	639,826	1,975,031	1,595,968
Ending Working Capital WWTP CIP	1,323,083	524,190	(43,531)	(150,516)	176,365	82,259	36,550
Total Ending Working Capital for Operations and CIP Funds	2,418,749	1,627,756	957,983	1,263,032	816,191	2,057,290	1,632,518
Working Capital Allocation to Reserves							
Operating Reserve - 20% of Expenses	412,533	409,952	466,546	473,579	460,027	462,012	537,849
Required Debt Service Reserve	94,312	94,312	94,312	94,312	328,945	328,945	328,945
Operating & Capital Contingency	1,019,796	270,530	97,125	195,142	27,220	566,333	729,175
Capital Reserve for future projects	892,108	852,962	300,000	500,000	-	700,000	36,550
Working Capital Allocation	2,418,749	1,627,756	957,983	1,263,032	816,191	2,057,290	1,632,518

Wastewater CIP
Sources and Uses

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Operating Revenues							
Connection/Impact Fees	140,315	183,477	240,931	56,785	554,125	554,125	600,000
Total Operating Revenues	140,315	183,477	240,931	56,785	554,125	554,125	600,000
Operating Expenses							
Total Operating Expenditures			-	-	-	-	-
Net Operating Surplus/Deficit	140,315	183,477	240,931	56,785	554,125	554,125	600,000
Other Non Operating Sources Or (Uses)							
Interest Earnings	45,128	-	54,362	-	-	-	-
Other Revenues	-	-	40,642	-	-	-	700,000
ARPA Funds	-	-	-	-	-	-	-
Equity Resiliency Grant	-	-	-	-	1,935,821	1,935,821	-
Hazmit Grant	35,601	-	270,436	-	218,280	50,250	1,067,128
Capital Improvements							
Collection	(329,724)	(173,113)	(826,029)	(159,641)	(109,000)	(97,000)	(792,000)
Treatment	(46,273)	(805,561)	(348,063)	(4,129)	(2,422,861)	(2,210,421)	(2,620,837)
Subtotal Capital Improvements	(375,997)	(978,674)	(1,174,092)	(163,770)	(2,531,861)	(2,307,421)	(3,412,837)
Total Other Non Operating Activities	(295,268)	(978,674)	(808,652)	(163,770)	(377,760)	(321,350)	(1,645,709)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	-	(3,696)	-	-	-	-	500,000
General Fund Loan (01)	-	-	-	-	-	-	500,000
MTC - Berry St Project (25)	(7,500)	-	-	-	-	-	-
Net All Transfers	(407,500)	(3,696)	-	-	-	-	1,000,000
Net Fund Surplus or (Deficit)	(562,453)	(798,893)	(567,721)	(106,985)	176,365	232,775	(45,709)
Beginning Working Capital	1,885,536	1,323,083	524,190	(43,531)	-	(150,516)	82,259
Ending Working Capital	1,323,083	524,190	(43,531)	(150,516)	176,365	82,259	36,550

Wastewater
System Capital Improvements

Fd Proj	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Collection							
13 5328 Pine Street Lift Station	275,000	-	-	-	-	-	-
13 5437 Sewer System Assessment & Master	3,846	-	-	-	-	-	-
13 5452 Sewer Lateral Replacement	-	-	1,500	-	5,000	5,000	5,000
13 5478 Rancho De Lift Station Upgrades	-	-	-	-	25,000	25,000	125,000
13 5483 Inflow & Infiltration Improvements	8,414	49,217	24,216	-	-	-	-
13 5555 Sewer Main Replacements	-	88,395	-	159,641	-	-	500,000
13 5629 Sewer Main Extension	-	-	-	-	67,000	67,000	150,000
13 5631 Raise Utility Highway 29	-	-	-	-	12,000	-	12,000
13 5514 Palisades Lift Station Repairs	42,464	35,501	800,313	-	-	-	-
Subtotal Wastewater Collection	329,724	173,113	826,029	159,641	109,000	97,000	792,000
Treatment							
13 5533 Geothermal Water Meters per CDO	-	46,617	44,661	901	80,000	80,000	5,000
13 5534 WWTP Upgrades for CDO Compliance	25,777	46,057	1,721	-	-	-	-
13 5554 Kimball Instream	-	12,880	-	-	-	-	-
13 5556 Recycled Water Pump & Installation	750	312,459	10,624	-	-	-	-
13 5558 Grit Removal Aeration Basin	19,746	136,400	-	-	-	-	-
13 5572 Generator Upgrade	-	-	-	-	158,515	-	804,940
13 5627 Portable Generator	-	-	-	-	65,525	-	117,897
13 5589 Tank Removal, Air Leak Repair	-	-	53,627	-	-	-	-
13 5609 Plant Repairs	-	-	-	2,360	81,000	81,000	1,193,000
13 5630 TESLA Battery Power ERP	-	-	-	-	1,970,821	1,960,821	-
13 5635 Hawk Traffic Signal	-	-	-	-	-	21,600	-
13 5540 Riverside Ponds River Restoration	-	251,148	237,430	868	67,000	67,000	500,000
Subtotal Wastewater Treatment	46,273	805,561	348,063	4,129	2,422,861	2,210,421	2,620,837
Total Wastewater Capital Improvements	375,997	978,674	1,174,092	163,770	2,531,861	2,307,421	3,412,837
Funding Sources for Wastewater Projects							
Wastewater Connection Fees	375,997	752,483	936,662	163,770	377,760	321,350	645,709
Wastewater Operations Fund	-	131,348	-	-	-	-	500,000
HMGP Grant	-	94,843	237,430	-	218,280	50,250	1,067,128
ARPA Funds	-	-	-	-	-	-	700,000
Equity Resiliency Grant	-	-	-	-	1,935,821	1,935,821	-
General Fund (loan)	-	-	-	-	-	-	500,000
Total Funding Sources	375,997	978,674	1,174,092	163,770	2,531,861	2,307,421	3,412,837

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES								
4301	FULL-TIME SALARIES	224,622	255,846	275,169	301,369	250,306	252,503	296,762
4302	OVERTIME	14,914	15,673	17,794	14,771	10,462	10,563	11,380
4303	FICA/MEDICARE	18,699	21,034	23,082	24,296	21,100	21,285	24,786
4308	PART-TIME SALARIES	4,797	4,512	3,036	-	-	-	-
4309	SPECIAL PAY	15,197	21,530	17,270	20,135	15,053	15,170	15,852
4310	PERS	57,157	64,668	80,928	91,380	72,996	73,698	81,202
4311	MEDICAL/DENTAL	33,805	37,915	47,876	59,995	50,678	50,678	53,526
4312	WORKERS COMP	18,504	17,404	19,702	16,770	14,619	14,746	17,172
4313	OTHER BENEFITS	3,737	(134)	728	8,113	943	943	1,149
SUBTOTAL		391,432	438,448	485,585	536,829	436,157	439,586	501,829
SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	2,466	3,619	555	1,233	4,500	4,500	6,000
4402	CONTRACT SERVICES	31,254	16,982	24,964	18,374	35,000	35,000	55,977
4403	UTILITIES	9,163	9,967	9,729	14,305	10,000	10,000	11,000
4404	REPAIRS & MAINTENANCE	5,889	3,540	6,309	584	6,500	6,500	25,000
4405	TRAINING & SEMINARS: STAFF	735	364	310	108	800	800	880
4408	UNIFORM ALLOWANCE	2,055	2,513	2,793	2,560	3,700	3,700	4,070
4415	POSTAGE	-	56	104	109	50	50	55
4417	FUEL & OIL	4,072	6,101	4,620	4,630	6,695	6,695	7,365
4422	PENSION EXPENSE	13,328	(17,968)	82,417	58,475	82,000	82,000	70,000
4424	HEALTH & SAFETY	210	605	-	-	1,040	1,040	1,144
4430	DUES & SUBSCRIPTIONS	-	-	-	-	120	120	132
4431	FEES	4,330	2,286	4,401	3,452	4,350	4,350	8,185
4434	REPAIRS & MAINTENANCE	2,547	2,900	2,423	1,859	425	425	4,000
4650	TRAINING & SEMINARS: MGMT	-	94	75	-	300	300	330
4510	EQUIPMENT FUND RENTAL	27,459	21,523	24,832	26,584	18,871	18,871	25,420
SUBTOTAL		103,508	52,582	163,532	132,273	174,351	174,351	219,558
OTHER								
4505	DEPRECIATION	135,653	175,531	207,953	253,702	225,000	225,000	250,000
4820	VEHICLES	30,145	-	-	-	-	-	21,666
4821	MISC FIELD EQUIPMENT	63,257	24,885	18,455	7,091	10,000	18,976	123,333
4823	COMPUTER EQUIPMENT	-	-	9,116	-	-	-	13,000
SUBTOTAL		229,055	200,416	235,524	260,793	235,000	243,976	407,999
TOTAL PROGRAM BUDGET		723,995	691,446	884,641	929,895	845,508	857,913	1,129,386

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

PERSONNEL SERVICES							
4301	FULL-TIME SALARIES	415,938	480,622	497,378	519,190	451,528	567,470
4302	OVERTIME	28,332	32,610	25,940	31,070	22,273	30,050
4303	FICA/MEDICARE	35,089	40,671	42,993	44,440	38,802	48,885
4308	PART TIME SALARIES	4,797	4,512	3,036	-	-	-
4309	SPECIAL PAY	28,241	35,626	39,771	44,959	33,418	41,495
4310	PERS	78,645	85,607	96,423	114,661	105,107	120,118
4311	MEDICAL/DENTAL	95,582	100,149	91,540	98,465	72,315	91,751
4312	WORKERS COMP	28,832	26,719	26,900	27,340	26,883	33,868
4313	OTHER BENEFITS	6,331	29	1,301	13,423	1,682	2,230
SUBTOTAL		721,787	806,545	825,282	893,548	752,008	935,867
SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES	173,907	151,732	107,428	100,408	127,000	150,000
4402	CONTRACT SERVICES: NPDES Studies Sludge Disposal	193,952	183,246	189,843	163,040	235,000	279,133
4403	ELECTRICITY	157,743	128,373	135,606	153,824	136,000	149,600
4404	REPAIRS & MAINTENANCE	33,281	29,049	42,947	35,768	45,000	49,500
4405	TRAINING & SEMINARS:	4,080	2,760	3,166	1,980	3,550	3,905
4408	UNIFORM ALLOWANCE	4,192	3,819	2,388	3,512	4,800	5,280
4410	ADVERTISING	-	-	-	-	150	165
4415	POSTAGE	5,074	4,444	3,694	3,420	4,200	4,620
4417	FUEL & OIL	9,796	11,076	7,843	12,062	10,325	11,358
4422	PENSION EXPENSE	18,339	(23,786)	98,198	73,373	98,000	85,000
4424	HEALTH & SAFETY	3,878	1,938	682	282	2,500	2,750
4430	DUES & SUBSCRIPTIONS	210	599	217	305	950	1,015
4431	FEES	24,795	25,535	34,939	29,873	35,000	38,500
4432	LEASE PAYMENTS	3,172	22,932	28,671	25,761	28,700	28,700
4434	REPAIRS & MAINTENANCE	9,603	7,090	7,059	2,391	7,500	8,250
4439	CENTRAL SERV. OVERHEAD	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	51,269	64,390	51,194	51,410	55,000	60,500
4503	WATER/SEWER EXPENSE	518	667	670	745	700	770
4650	TRAINING & SEMINARS: MGMT	-	205	75	-	1,000	1,100
4510	EQUIPMENT FUND RENTAL	69,628	55,615	61,210	64,584	59,745	69,343
SUBTOTAL		845,937	752,184	858,330	805,238	937,620	1,031,989
OTHER							
4505	DEPRECIATION	577,789	612,882	676,776	721,487	765,000	765,000
4821	MISC FIELD EQUIPMENT	112,247	38,062	44,649	7,091	-	-
4823	COMPUTER EQUIPMENT	-	-	-	-	5,000	-
SUBTOTAL		690,036	650,944	721,425	728,578	770,000	765,000
TOTAL PROGRAM BUDGET		2,257,760	2,209,673	2,405,037	2,427,364	2,459,628	2,732,856

Actual	Actual	Actual	Actual	Adopted Budget	Final Budget	Proposed Budget
FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23

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

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES	60,142	58,151	46,440	3,846	26,960	20,000
4501	PRINCIPAL	446,983	601,682	589,786	608,100	621,631	640,383
4502	INTEREST	188,164	141,785	171,988	163,738	153,838	142,238
SUBTOTAL		695,289	801,618	808,214	775,684	802,429	802,621
TOTAL PROGRAM BUDGET		695,289	801,618	808,214	775,684	802,429	802,621

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Special Revenue Funds

The Special Revenue Funds for the FY 22-23 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.

HOME Fund

The HOME Investment Partnerships Program (HOME) provides formula grants to states and localities that communities use - often in partnership with local nonprofit groups - to fund a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people.

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).

Asset Forfeiture (11)
Sources and Uses

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3100 Fines, Forfeitures & Penalties	11,326	349	-	-	-	-	-
3251 Interest	619	-	265	66	200	50	25
Total Operating Revenues	11,945	349	265	66	200	50	25
Expenditures							
Police Services							
4116 4401 Material & Supply	-	2,879	-	1,393	2,000	2,000	2,000
4116 4404 Repairs & Mntc	-	-	-	-	2,000	2,000	2,000
Total Operating Expenditures	-	2,879	-	1,393	4,000	4,000	4,000
Net Operating Surplus/Deficit	11,945	(2,530)	265	(1,327)	(3,800)	(3,950)	(3,975)
Transfers From or (To) Other Funds							
Net All Transfers	-	(30,000)	-	-	-	-	-
Net Fund Surplus or (Deficit)	11,945	(32,530)	265	(1,327)	(3,800)	(3,950)	(3,975)
Beginning Fund Balance	42,280	54,225	21,695	21,960	18,460	20,633	16,683
Ending Fund Balance	54,225	21,695	21,960	20,633	14,660	16,683	12,708

Gas Tax (21)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3233 Gas Tax 2106	18,394	18,880	17,793	17,277	18,596	18,596	18,782
3234 Gas Tax 2107	36,993	36,804	35,123	36,869	38,504	38,504	38,889
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	132	123	158	29	75	75	30
3253 Gas Tax 2105	28,426	29,266	27,816	27,246	30,275	30,275	30,578
3271 Gas Tax - HUT 2103	26,353	23,835	43,731	39,280	41,212	41,212	41,624
3282 Other Revenues	10,947	3,591	3,597	-	3,590	3,590	3,600
Total Operating Revenues	123,245	114,499	130,218	122,701	134,252	134,252	135,503
Expenditures							
4451 4403 Utilities - Street Lights	36,543	33,896	29,956	31,390	37,500	37,500	37,500
Total Operating Expenditures	36,543	33,896	29,956	31,390	37,500	37,500	37,500
Net Operating Surplus/Deficit	86,702	80,603	100,262	91,311	96,752	96,752	98,003
Transfers From or (To) Other Funds							
From MTC TDA (25)							
4700 4799 General Fund	(95,000)	(78,226)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Net All Transfers	(95,000)	(78,226)	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Net Fund Surplus or (Deficit)	(8,298)	2,377	5,262	(3,689)	1,752	1,752	3,003
Beginning Fund Balance	12,223	3,925	6,302	11,564	6,251	7,875	9,627
Ending Fund Balance	3,925	6,302	11,564	7,875	8,003	9,627	12,630

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

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3274 Road Mntc Rehab	30,959	98,460	87,818	131,834	102,737	102,737	110,000
Total Operating Revenues	30,959	98,460	87,818	131,834	102,737	102,737	110,000
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	30,959	98,460	87,818	131,834	102,737	102,737	110,000
Transfers From or (To) Other Funds							
From MTC TDA (25)							
4700 4799 General Fund	(30,692)	(61,860)	(35,240)	-	(106,500)	(106,500)	(110,000)
Net All Transfers	(30,692)	(61,860)	(35,240)	-	(106,500)	(106,500)	(110,000)
Net Fund Surplus or (Deficit)	267	36,600	52,578	131,834	(3,763)	(3,763)	-
Beginning Fund Balance	-	267	36,867	89,445	98,250	221,279	217,516
Ending Fund Balance	267	36,867	89,445	221,279	94,487	217,516	217,516

Measure A (23)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3274 Road Mntc Rehab	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	-	-	-	-
Transfers From or (To) Other Funds:							
4700 4799 Water Fund						(41,715)	
4700 4799 General Fund	-	-	-	-	-	-	-
Net All Transfers	-	-	-	-	-	(41,715)	-
Net Fund Surplus or (Deficit)	-	-	-	-	-	(41,715)	-
Beginning Fund Balance	-	-	-	-	-	758,120	716,405
Ending Fund Balance	-	-	-	-	-	716,405	716,405

Measure T (24)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3230 Road Mntc Rehab	-	531,257	504,315	552,601	523,500	523,500	550,000
Total Operating Revenues	-	531,257	504,315	552,601	523,500	523,500	550,000
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	531,257	504,315	552,601	523,500	523,500	550,000
Transfers From or (To) Other Funds							
3299 From Transportation (57)	-	-	-	30,098	-	-	-
4700 4799 To General Fund	-	(243,354)	(372,563)	(19,009)	(563,500)	(563,500)	(590,000)
Net All Transfers	-	(243,354)	(372,563)	11,089	(563,500)	(563,500)	(590,000)
Net Fund Surplus or (Deficit)	-	287,903	131,752	563,690	(40,000)	(40,000)	(40,000)
Beginning Fund Balance	-	-	287,903	419,655	449,753	983,345	943,345
Ending Fund Balance	-	287,903	419,655	983,345	409,753	943,345	903,345

MTC GRANTS (25)

Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3225 TDA Pedestrian	-	-	-	41,221	-	-	-
3230 TDA Brannan Street	-	12,194	5,682	14,003	-	-	-
3230 TDA Pioneer Park	-	-	41,437	117,341	-	-	-
3230 IRWMP Grant Pioneer Park	-	-	-	575,442	225,000	225,000	-
3230 MTC Bridge Grant	4,571,480	273,879	17,799	-	-	-	-
3230 MTC Foothill/Petrified Signal	-	-	59,459	-	375,500	375,500	-
3225 MTC Riverside AT&T	-	32,474	23,020	140,552	-	127,605	-
Total Operating Revenues	4,324,580	370,136	147,397	888,559	600,500	728,105	-
Expenditures							
5518 4905 Berry Street Bridge Repl	4,722,099	284,246	19,450	16,310	-	-	-
5536 4915 Lincoln/Brannan St Crosswalk	16,539	29,010	9,855	15,814	382,000	382,000	-
5560 4915 Pioneer Park Pedestrian	-	23,671	157,865	777,004	300,000	300,000	-
5601 4915 Riverside Pedestrian (ATT)	-	-	23,020	261,329	25,000	152,605	-
5537 4915 Foothill/Petrified Signal	(7,250)	17,503	89,558	53,369	455,000	455,000	-
Total Operating Expenditures	4,810,018	375,131	299,748	1,123,826	1,162,000	1,289,605	-
Net Operating Surplus/Deficit	(485,438)	(4,995)	(152,351)	(235,267)	(561,500)	(561,500)	-
Transfers From or (To) Other Funds							
3299 General Fund (from)	486,878	6,101	3,342	(840)	-	4,290	-
3299 Water (from)	-	-	-	-	40,000	40,000	-
3299 Cultural/Recreation (from)	1,818	-	87,086	-	25,000	25,000	-
3299 Transportation Fund	-	-	31,825	82,091	496,500	496,500	-
3299 SB1	-	-	-	-	-	(4,290)	-
3299 Measure T	-	-	30,098	-	-	-	-
3299 Traffic Signal (90)	3,461	-	-	154,016	-	-	-
Net All Transfers	485,382	4,995	152,351	235,267	561,500	561,500	-
Net Fund Surplus or (Deficit)	(56)	-	-	-	-	-	-
Beginning Fund Balance	56	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Mobile Home Park Programs (27)

Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3251 Interest Earnings	654	954	841	272	-	-	200
3270 Inspection Fees	8,265	8,265	8,265	8,265	7,940	7,940	8,000
3282 Rent Stabilization Fees	9,780	9,800	9,800	9,760	10,600	10,600	10,600
3289 Other Revenues			5,550	5,550	5,500	5,500	5,500
Total Operating Revenues	18,699	19,019	24,456	23,847	24,040	24,040	24,300
Expenditures							
4610 4402 Contract Services	-	-	5,550	-	5,550	5,550	5,550
4610 4415 Postage & Reproduction	-	-	-	-	275	275	275
4610 4431 Fees - To State	2,550	1,275	1,275	6,825	6,825	6,825	6,825
Total Operating Expenditures	2,550	1,275	6,825	6,825	12,650	12,650	12,650
Net Operating Surplus/Deficit	16,149	17,744	17,631	17,022	11,390	11,390	11,650
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	(1,500)	(1,030)	(850)	(850)	(850)	(850)	(850)
4700 4799 General Fund for Inspections by City Building	(6,000)	(6,000)	(6,240)	(7,260)	(7,260)	(7,260)	(7,260)
Net All Transfers	(7,500)	(7,030)	(7,090)	(8,110)	(8,110)	(8,110)	(8,110)
Net Fund Surplus or (Deficit)	8,649	10,714	10,541	8,912	3,280	3,280	3,540
Beginning Fund Balance	39,929	48,578	59,292	69,833	73,113	78,745	82,025
Ending Fund Balance	48,578	59,292	69,833	78,745	76,393	82,025	85,565

Debt Service (30)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
Total Operating Revenues	-	-	-	-	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	-	-	-	-	-	-	-
Other Non Operating Sources Or (Uses)							
Debt Service							
4430 4501 Principal	(291,609)	(298,786)	(306,176)	(313,725)	(321,401)	(321,401)	(329,331)
4430 4502 Interest	(82,293)	(75,116)	(67,726)	(60,177)	(52,501)	(52,501)	(44,571)
Total Other Non Operating Activities	(373,902)	(373,902)	(373,902)	(373,902)	(373,902)	(373,902)	(373,902)
Transfers From or (To) Other Funds							
3299 General Fund	373,902	373,902	373,902	373,902	373,902	373,902	373,902
Net All Transfers	373,902	373,902	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 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3399 Assessments	1,000	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	26	47	47	16	-	-	-
Total Operating Revenues	1,026	1,047	1,047	1,016	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	50	123	-	-	1,203	1,203	1,203
4167 4431 Fees	-	-	50	50	50	50	50
Total Operating Expenditures	50	123	50	50	1,253	1,253	1,253
Net Operating Surplus/Deficit	976	924	997	966	(253)	(253)	(253)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	976	924	997	966	(253)	(253)	(253)
Beginning Fund Balance	875	1,851	2,775	3,772	3,519	4,738	4,485
Ending Fund Balance	1,851	2,775	3,772	4,738	3,266	4,485	4,232

Palisades Landscape Maintenance (35)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3399 Assessments	1,505	1,585	1,505	1,505	1,550	1,550	1,550
3251 Other Revenues	61	-	63	17	-	-	-
Total Operating Revenues	1,566	1,585	1,568	1,522	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	298	268	50	50	1,700	1,700	1,700
4168 4403 Utilities	800	1,060	1,186	1,305	1,100	1,100	1,100
4168 4431 Fees	-	-	-	-	56	56	56
Total Operating Expenditures	1,098	1,328	1,236	1,355	2,856	2,856	2,856
Net Operating Surplus/Deficit	468	257	332	167	(1,306)	(1,306)	(1,306)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	468	257	332	167	(1,306)	(1,306)	(1,306)
Beginning Fund Balance	4,089	4,557	4,814	5,146	3,840	5,313	4,007
Ending Fund Balance	4,557	4,814	5,146	5,313	2,534	4,007	2,701

CDBG (38)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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	1,218,250	1,218,250	1,218,250	1,218,250	1,218,250	1,218,250	1,218,250
Prior Period Adjustment							
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 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3251 1990's Loan and Investment Interest	8,711	-	-	-	-	-	-
3299 1990's Rehabilitation Loans	3,648.00	17,859	-	526,646	-	-	-
Total Operating Revenues	12,359	17,859	-	526,646	-	-	-
Expenditures							
4122 4402 Contract Srvs - Streets	-	-	-	-	-	-	-
4615 4402 Low Income Housing Programs	41,526	31,577	-	-	-	-	-
Total Operating Expenditures	41,526	31,577	-	-	-	-	-
Net Operating Surplus/Deficit	(29,167)	(13,718)	-	526,646	-	-	-
Transfers From or (To) Other Funds							
4700 4799 CDBG Revolving State	(18,783)	-	-	-	-	-	-
700 4799 HOME Grant	-	-	-	(62,666)	-	-	-
4700 4799 General Fund	-	-	-	(9,166)	-	-	-
Net All Transfers	(18,783)	-	-	(71,832)	-	-	-
Net Fund Surplus or (Deficit)	(47,950)	(13,718)	-	454,814	-	-	-
Beginning Fund Balance	447,965	400,015	386,297	386,297	386,297	841,111	841,111
Prior Period Adjustment							
Ending Fund Balance Available	400,015	386,297	386,297	841,111	386,297	841,111	841,111

Police Grants (41)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3356 State COPS Grant	152,178	155,947	156,727	163,372	100,000	100,000	100,000
3225 State Gang Violence	8,484	8,484	8,484	8,484	8,440	8,440	8,440
3251 Interest	1,636	2,446	2,675	834	-	-	-
Total Operating Revenues	162,298	166,877	167,886	172,690	108,440	108,440	108,440
Expenditures							
4659 4433 COPS Programs	415	424	449	512	9,000	9,000	9,000
4659 4433 GANG Grant Program	-	-	-	-	8,440	8,440	8,440
Total Operating Expenditures	12,915	424	449	512	17,440	17,440	17,440
Net Operating Surplus/Deficit	149,383	166,453	167,437	172,178	91,000	91,000	91,000
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(70,069)	(78,828)	(85,000)	(125,000)	(125,000)	(125,000)	(125,000)
4700 4789 Equipment Fund	(16,922)	(38,063)	(11,617)	-	-	-	(81,000)
Net All Transfers	(86,991)	(116,891)	(96,617)	(125,000)	(125,000)	(125,000)	(206,000)
Net Fund Surplus or (Deficit)	62,392	49,562	70,820	47,178	(34,000)	(34,000)	(115,000)
Beginning Fund Balance	104,480	166,872	216,434	287,254	133,254	334,432	300,432
Ending Fund Balance	166,872	216,434	287,254	334,432	99,254	300,432	185,432

CDBG Revolving State Grants (44)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3299 Loan Repayments	-	-	-	3,500	30,000	30,000	30,000
3225 State Grants	28	55,049	624,901	-	-	-	-
3251 Interest	1,922	564	-	-	1,000	1,000	1,000
Total Operating Revenues	1,950	55,613	624,901	3,500	31,000	31,000	31,000
Expenditures							
4615 4402 Contract Services	279,985	143,768	548,364	3,500	25,000	70,000	31,000
Total Operating Expenditures	279,985	143,768	548,364	3,500	25,000	70,000	31,000
Net Operating Surplus/Deficit	(278,035)	(88,155)	76,537	-	6,000	(39,000)	-
Transfers From or (To) Other Funds							
3299 HOME Grant (75)	-	-	-	(71,831)	-	-	-
4700 4799 General Fund (01)	-	-	(4,568)	-	-	38,862	-
Net All Transfers	-	3,521	(4,568)	(71,831)	-	38,862	-
Net Fund Surplus or (Deficit)	(278,035)	(84,634)	71,969	(71,831)	6,000	(138)	-
Beginning Fund Balance	362,669	84,634	-	71,969	1,638	138	-
Ending Fund Balance	84,634	-	71,969	138	7,638	-	-

City Administrative Facilities (48)

Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3269 City Administration Impact Fees	27,076	38,265	37,831	23,774	125,000	125,000	-
3251 Interest	2,224	3,332	771	219	100	100	-
Total Operating Revenues	29,300	41,597	38,602	23,993	125,100	125,100	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	29,300	41,597	38,602	23,993	125,100	125,100	-
Transfers From or (To) Other Funds							
To General Fund (01)							
4700 4799 General Fund (fairgrounds)	-	-	(170,000)	-	-	-	-
4700 4799 General Fund (facilities)	-	-	(11,141)	(19,636)	(100,000)	-	(180,000)
Net All Transfers	-	-	(181,141)	(19,636)	(100,000)	-	(180,000)
Net Fund Surplus or (Deficit)	29,300	41,597	(142,539)	4,357	25,100	125,100	(180,000)
Beginning Fund Balance	136,168	165,468	207,065	64,526	42,626	68,883	193,983
Ending Fund Balance	165,468	207,065	64,526	68,883	67,726	193,983	13,983

Fire Fee (49)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3269 Fire Impact Fees	18,943	24,708	31,010	19,486	145,400	95,400	150,000
3251 Interest	3,884	225	311	144	75	75	75
Total Operating Revenues	22,827	24,933	31,321	19,630	145,475	95,475	150,075
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	22,827	24,933	31,321	19,630	145,475	95,475	150,075
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)	-	(300,000)	(19,456)	-	-	-	-
Net All Transfers	-	(300,000)	(19,456)	-	-	-	-
Net Fund Surplus or (Deficit)	22,827	(275,067)	11,865	19,630	145,475	95,475	150,075
Beginning Fund Balance	266,197	289,024	13,957	25,822	45,897	45,452	140,927
Ending Fund Balance	289,024	13,957	25,822	45,452	191,372	140,927	291,002

Police Fee (50)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3269 Police Impact Fees	4,494	6,621	8,288	5,192	67,900	67,900	70,000
3251 Interest	1,181	1,545	832	237	30	30	100
Total Operating Revenues	5,675	8,166	9,120	5,429	67,930	67,930	70,100
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	5,675	8,166	9,120	5,429	67,930	67,930	70,100
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	-	-	-	-	(100,000)
4700 4799 Equipment Fund (15)	-	-	(36,148)	-	-	-	-
Net All Transfers	-	-	(36,148)	-	-	-	(100,000)
Net Fund Surplus or (Deficit)	5,675	8,166	(27,028)	5,429	67,930	67,930	(29,900)
Beginning Fund Balance	82,216	87,891	96,057	69,029	72,059	74,458	142,388
Ending Fund Balance	87,891	96,057	69,029	74,458	139,989	142,388	112,488

Parking In Lieu Fee (55)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3251 Parking In Lieu Fee	3,362	11,867	7,120	-	6,000	6,000	10,000
3251 Interest	1,541	2,069	1,442	382	150	150	150
Total Operating Revenues	4,903	13,936	8,562	382	6,150	6,150	10,150
Expenditures							
4402 Contract Services	-	-	17,475	-	-	-	-
Total Operating Expenditures	-	-	17,475	-	-	-	-
Net Operating Surplus/Deficit	4,903	13,936	(8,913)	382	6,150	6,150	10,150
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	4,903	13,936	(8,913)	382	6,150	6,150	10,150
Beginning Fund Balance	109,758	114,661	128,597	119,684	126,534	120,066	126,216
Ending Fund Balance	114,661	128,597	119,684	120,066	132,684	126,216	136,366

Transportation Fee (57)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3269 Transportation Impact Fee	102,127	123,769	97,375	63,115	66,000	100,000	66,000
3251 Interest	7,612	11,285	9,352	2,250	2,000	2,000	2,000
Total Operating Revenues	109,739	135,054	106,727	65,365	68,000	102,000	68,000
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	109,739	135,054	106,727	65,365	68,000	102,000	68,000
Transfers From or (To) Other Funds							
3299			-	512	-	-	-
4700 4799 MTC Fund (25)	-	-	(31,825)	(105,280)	(496,500)	(496,500)	-
4700 4799 General Fund				(28,281)	(30,000)	(30,000)	(42,999)
4700 4799 WWTP Fund				-	-	(21,600)	-
Net All Transfers	-	-	(31,825)	(133,049)	(526,500)	(548,100)	(42,999)
Net Fund Surplus or (Deficit)	109,739	135,054	74,902	(67,684)	(458,500)	(446,100)	25,001
Beginning Fund Balance	456,592	566,331	701,385	776,287	548,537	708,603	262,503
Ending Fund Balance	566,331	701,385	776,287	708,603	90,037	262,503	287,504

HOME Fund (75)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3940 Proceeds long term note			-	458,142	-	-	-
3251 Interest			-	-	-	-	-
Total Operating Revenues	-	-	-	458,142	-	-	-
Expenditures							
4402 Contract Services				25	-	70,000	-
Total Operating Expenditures	-	-	-	25	-	70,000	-
Net Operating Surplus/Deficit	-	-	-	458,117	-	(70,000)	-
Transfers From or (To) Other Funds							
3299 CDBG (44)	-	-	-	62,666	-	-	-
Net All Transfers	-	-	-	62,666	-	-	-
Net Fund Surplus or (Deficit)	-	-	-	520,783	-	(70,000)	-
Beginning Fund Balance	-	-	-	-	97,050	520,783	450,783
Ending Fund Balance	-	-	-	520,783	97,050	450,783	450,783

Housing Grants (76)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
³²⁷⁸ HOME Rehab Grant	92,049	90,807	90,797	225,709	-	-	-
Total Operating Revenues	92,049	90,807	90,797	225,709	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	92,049	90,807	90,797	225,709	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	92,049	90,807	90,797	225,709	-	-	-
Beginning Fund Balance	3,664,259	3,756,308	3,847,115	3,937,912	3,937,912	4,163,621	4,163,621
Ending Fund Balance	3,756,308	3,847,115	3,937,912	4,163,621	3,937,912	4,163,621	4,163,621

Cultural/Recreational Fee (77)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3269 Cultural/Recreational Fee	54,832	50,058	36,661	53,061	351,543	126,543	60,000
3251 Interest	1,802	2,768	1,248	259	500	500	500
Total Operating Revenues	56,434	52,826	37,909	53,320	352,043	127,043	60,500
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	56,434	52,826	37,909	53,320	352,043	127,043	60,500
Transfers From or (To) Other Funds							
4700 4799 MTC Grant Fund (25)	-	-	(87,086)	-	(25,000)	(25,000)	-
4700 4799 General Fund	(183,552)	-	(19,296)	(74,945)	(195,000)	(125,000)	(110,000)
Net All Transfers	(183,552)	-	(106,382)	(74,945)	(220,000)	(150,000)	(110,000)
Net Fund Surplus or (Deficit)	(127,118)	52,826	(68,473)	(21,625)	132,043	(22,957)	(49,500)
Beginning Fund Balance	246,323	119,205	172,031	103,558	53,044	81,933	58,976
Ending Fund Balance	119,205	172,031	103,558	81,933	185,087	58,976	9,476

Affordable Housing Fund (78)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3251 Interest	25,600	-	12,000	-	200	200	-
3204 Housing TOT	-	247,677	394,766	423,256	399,900	750,000	786,000
3278 Development Impact and In-Lieu Fees	15,333	46,582	44,029	7,459	12,000	12,000	20,000
3940 Proceeds of Loans	69,216	-	-	-	-	-	-
3289 Other Revenues	297	275	840	1,530	768	768	780
Total Operating Revenues	110,446	294,534	451,635	432,245	412,868	762,968	806,780
Expenditures							
Total Operating Expenditures	308,002	250,000	-	-	-	-	-
Net Operating Surplus/Deficit	(197,556)	44,534	451,635	432,245	412,868	762,968	806,780
Transfers From or (To) Other Funds							
Net All Transfers	19,669	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(177,887)	44,534	451,635	432,245	412,868	762,968	806,780
Beginning Fund Balance	1,029,237	851,350	895,884	1,347,519	1,740,487	1,779,764	2,542,732
Prior Period Adjustment							
Ending Fund Balance	851,350	895,884	1,347,519	1,779,764	2,153,355	2,542,732	3,349,512

Abandoned Vehicle (79)

Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3790 Abandoned Vehicle Fees	-	-	-	-	-	-	-
3251 Interest	340	174	76	6	50	50	-
Total Operating Revenues	340	174	76	6	50	50	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	340	174	76	6	50	50	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	(4,600)	(4,600)	(4,600)	(4,600)	(1,816)	(1,772)	-
4700 4799 Equipment Repl Fund	-	(10,000)	-	-	-	-	-
Net All Transfers	(4,600)	(14,600)	(4,600)	(4,600)	(1,816)	(1,772)	-
Net Fund Surplus or (Deficit)	(4,260)	(14,426)	(4,524)	(4,594)	(1,766)	(1,722)	-
Beginning Fund Balance	29,526	25,266	10,840	6,316	1,766	1,722	-
Ending Fund Balance	25,266	10,840	6,316	1,722	-	-	-

Fire Donation (86)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3251 Interest	13	16	12	3	10	10	10
Total Operating Revenues	13	16	12	3	10	10	10
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	13	16	12	3	10	10	10
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	13	16	12	3	10	10	10
Beginning Fund Balance	962	975	991	1,003	1,013	1,006	1,016
Ending Fund Balance	975	991	1,003	1,006	1,023	1,016	1,026

Recreation Donation (87)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3291 Donations	8,292	14,511	3,111	7,536	3,500	3,500	3,500
Total Operating Revenues	8,292	14,511	3,111	7,536	3,500	3,500	3,500
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	8,292	14,511	3,111	7,536	3,500	3,500	3,500
Transfers From or (To) Other Funds							
4700 4799 General Fund	(12,000)	(6,000)	(15,464)	(5,275)	(3,000)	(3,000)	(6,000)
Net All Transfers	(12,000)	(6,000)	(15,464)	(5,275)	(3,000)	(3,000)	(6,000)
Net Fund Surplus or (Deficit)	(3,708)	8,511	(12,353)	2,261	500	500	(2,500)
Beginning Fund Balance	10,525	6,817	15,328	2,975	5,219	5,236	5,736
Ending Fund Balance	6,817	15,328	2,975	5,236	5,719	5,736	3,236

Police Donation (88)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3251 Interest	167	203	154	41	150	150	150
Total Operating Revenues	167	203	154	41	150	150	150
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	167	203	154	41	150	150	150
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	167	203	154	41	150	150	150
Beginning Fund Balance	12,260	12,427	12,630	12,784	12,934	12,825	12,975
Ending Fund Balance	12,427	12,630	12,784	12,825	13,084	12,975	13,125

Traffic Signals (90)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3215 Traffic Signals Impact Fee	-	-	-	-	-	-	-
3251 Interest	4,346	5,289	4,008	554	300	300	300
Total Operating Revenues	4,346	5,289	4,008	554	300	300	300
Expenditures							
5537 4915 Foothill/Petrified Signal	-	-	-	-	-	-	-
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	4,346	5,289	4,008	554	300	300	300
Transfers From or (To) Other Funds							
3299 From SB1 Fund	-	-	-	-	-	4,290	-
4700 To MTC Fund (25)	-	-	-	(158,847)	-	-	-
Net All Transfers	3,461	-	-	(158,847)	-	4,290	-
Net Fund Surplus or (Deficit)	7,807	5,289	4,008	(158,293)	300	4,590	300
Beginning Fund Balance	315,590	323,397	328,686	332,694	-	174,401	178,991
Ending Fund Balance	323,397	328,686	332,694	174,401	300	178,991	179,291

<p>Northwest Drainage (94)</p> <p>Sources and Uses Summary</p>
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	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
³²⁵¹ Interest	43	53	40	10	40	40	40
Total Operating Revenues	43	53	40	10	40	40	40
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	43	53	40	10	40	40	40
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	43	53	40	10	40	40	40
Beginning Fund Balance	3,162	3,205	3,258	3,298	3,338	3,308	3,348
Ending Fund Balance	3,205	3,258	3,298	3,308	3,378	3,348	3,388

Employee Future Benefits (96)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
³²⁵¹ Interest	785	955	723	191	700	700	700
Total Operating Revenues	785	955	723	191	700	700	700
Expenditures							
4422 Side Fund Unfunded	1,000,000	1,000,000	-	-	-	-	-
Total Operating Expenditures	1,000,000	1,000,000	-	-	-	-	-
Net Operating Surplus/Deficit	(999,215)	(999,045)	723	191	700	700	700
Transfers From or (To) Other Funds							
³²⁹⁹ General Fund	1,000,000	1,000,000	-	-	-	-	-
Net All Transfers	1,000,000	1,000,000	-	-	-	-	-
Net Fund Surplus or (Deficit)	785	955	723	191	700	700	700
Beginning Fund Balance	57,589	58,374	59,329	60,052	60,752	60,243	60,943
Ending Fund Balance	58,374	59,329	60,052	60,243	61,452	60,943	61,643

Tree Mitigation (TR)
Sources and Uses Summary

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
Revenues							
3289 Other Revenues	300	14,150	34,145	370	500	500	1,000
3251 Interest	917	1,281	1,113	429	-	-	-
Total Operating Revenues	1,217	15,431	35,258	799	500	500	1,000
Expenditures	3,780				-		
Total Operating Expenditures	3,780	-	-	-	-	-	-
Net Operating Surplus/Deficit	(2,563)	15,431	35,258	799	500	500	1,000
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(2,563)	15,431	35,258	799	500	500	1,000
Beginning Fund Balance	26,252	23,689	39,120	74,378	75,578	75,177	75,677
Ending Fund Balance	23,689	39,120	74,378	75,177	76,078	75,677	76,677

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, agenda software, fire dry suits package, public works vehicle and equipment, 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. An additional \$50,000 is being set aside for finance software purchase in the future and \$500,000 for other technology needs. This fund will have a fund balance of \$1,506,024 at the end of fiscal year 2022-23 for unanticipated expenditures, replacement of vehicles and reserves.

Equipment Replacement Fund
Sources and Uses

	Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY22-23
Operating Revenues							
Charges for Services							
³³⁰¹ Equipment Replacement	8,368	6,294	6,902	6,725	5,000	5,000	5,000
³³⁰² Equipment Mntc & Operations	337,511	292,791	327,345	343,807	374,832	374,832	423,092
³³⁰³ Computer System	89,382	73,859	81,912	85,614	118,368	118,368	133,608
³²⁸⁹ Other Revenues	9,513	250	2,814	-	-	-	-
Total Operating Revenues	444,774	373,194	418,973	436,146	498,200	498,200	561,700
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	110,117	110,633	85,156	97,544	102,000	140,000	142,000
Depreciation	82,882	56,565	128,256	138,336	130,000	130,000	130,000
Total Equipment	192,999	167,198	213,412	235,880	232,000	270,000	272,000
Computer System Mntc & Replacement							
Contract Services	121,258	144,595	119,768	126,909	200,000	261,435	184,875
Depreciation	35,069	32,253	26,488	21,711	30,000	30,000	30,000
Total Computer System	156,327	176,848	146,256	148,620	230,000	291,435	214,875
Total Operating Expenditures	349,326	344,046	359,668	384,500	462,000	561,435	486,875
Net Operating Surplus/Deficit	95,448	29,148	59,305	51,646	36,200	(63,235)	74,825
Other Non Operating Sources Or (Uses)							
Interest Earnings	8,256	6,586	6,942	2,104	-	-	-
Sale of Property (Gain)	117	32,311	36,451	-	-	-	-
Capital Contributions	-	250,000	435,000	-	-	20,557	-
Lease Payments	(93,286)	(44,424)	(49,447)	(44,920)	(31,200)	(31,200)	(34,000)
Equipment Purchases							
Vehicles	(30,145)	(576,242)	(19,623)	-	(40,000)	(102,912)	(211,667)
Computer System	(88,555)	(82,351)	(93,061)	(113,582)	(157,162)	(167,162)	(277,505)
Miscellaneous Office	(1,739)	(3,612)	-	(4,784)	-	-	(1,500)
Miscellaneous Field	(44,744)	(203,637)	(62,643)	(40,056)	(76,000)	(230,533)	(118,667)
Sub Total Equipment	(165,183)	(865,842)	(175,327)	(158,422)	(273,162)	(500,607)	(609,339)
Total Other Non Operating Activities	(250,096)	(621,369)	253,619	(201,238)	(304,362)	(511,250)	(643,339)
Transfers From or (To) Other Funds							
Police Grants Fund (41)	16,922	38,063	11,617	-	-	-	81,000
General Fund	111,099	60,018	31,960	14,156	60,157	124,592	557,839
General Fund - Finance Software	-	100,000	50,000	50,000	50,000	50,000	50,000
PARSAC GRANT	-	-	-	-	-	-	60,000
Police Fee Fund	-	-	36,148	-	-	-	-
Fire Fee Fund	-	300,000	19,456	-	-	-	-
Add Back Depreciation	117,951	88,818	154,744	160,047	160,000	160,000	160,000
Net All Transfers	245,972	626,899	303,925	224,203	270,157	334,592	908,839
Net Fund Surplus or (Deficit)	91,324	34,678	616,849	74,611	1,995	(239,893)	340,325
Beginning Working Capital	588,130	679,454	714,132	1,330,981	1,188,776	1,405,592	1,165,699
Ending Working Capital	679,454	714,132	1,330,981	1,405,592	1,190,771	1,165,699	1,506,024

Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Department: Finance Department
 Program: Equipment Maintenance & Replacement
 Account Code: 15-4970

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	1,156	76	15	24	1,000	1,000	1,000
4402	CONTRACT SERVICES	-	2,700	-	-	-	-	-
4404	REPAIRS & MAINTENANCE	49,699	34,087	16,232	24,590	32,000	60,000	60,000
4417	FUEL & OIL	-	-	-	100	-	-	-
4429	PHONE	54,469	58,903	67,955	72,694	68,000	78,000	80,000
4621	MISC FIELD EQUIPMENT	44,744	203,637	62,643	40,056	76,000	209,976	118,667
4822	MISC OFFICE EQUIPMENT	1,629	3,612	-	4,784	-	-	1,500
4823	MISC COMPUTER EQUIPMENT	3,323	1,371	181	-	-	-	-
4820	VEHICLES	30,145	576,242	19,623	-	40,000	102,912	211,667
	SUBTOTAL	185,165	893,278	166,649	142,248	217,000	451,888	472,834
OTHER								
4505	DEPRECIATION	82,882	56,565	128,256	138,336	130,000	130,000	130,000
	SUBTOTAL	82,882	56,565	128,256	138,336	130,000	130,000	130,000
	TOTAL PROGRAM BUDGET	268,047	949,843	294,905	280,584	347,000	581,888	602,834

Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Department: Finance Department
 Program: Computer System
 Account Code: 15-4975

SERVICES & SUPPLIES							
4401	MATERIALS & SUPPLIES:	1,470	846	773	136	1,000	1,000
4402	CONTRACT SERVICES						
	Web Redesign and Support	43,949	46,255	31,833	13,047	20,000	17,000
	IT Support	69,155	85,087	73,888	101,641	150,000	137,875
	Financial System Support	8,154	13,253	14,047	12,221	30,000	94,435
4821	MISC FIELD EQUIPMENT	-	-	-	-	-	20,557
4823	MISC COMPUTER	88,555	82,351	93,061	113,582	157,162	167,162
SUBTOTAL		211,393	227,792	213,602	240,627	358,162	450,154
OTHER							
4505	DEPRECIATION	35,069	32,253	26,488	21,711	30,000	30,000
SUBTOTAL		35,069	32,253	26,488	21,711	30,000	30,000
TOTAL PROGRAM BUDGET		246,462	260,045	240,090	262,338	388,162	493,380

Actual FY 17-18	Actual FY 18-19	Actual FY 19-20	Actual FY 20-21	Adopted Budget FY 21-22	Final Budget FY 21-22	Proposed Budget FY 22-23
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Department: Finance Department
 Program: Lease Payments
 Account Code 15-4970 and 4975

OTHER							
4970-4432 Rental Payments - Copier/Printer/Fax/Scanner	37,548	44,424	49,447	44,920	31,200	31,200	34,000
SUBTOTAL	93,286	44,424	49,447	44,920	31,200	31,200	34,000
TOTAL PROGRAM BUDGET	93,286	44,424	49,447	44,920	31,200	31,200	34,000

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Capital Improvement Program

CIP PROJECTS

The FY 2022-23 CIP Budget funds 41 projects. CIP projects are funded from a variety of sources including federal, state, regional and local resources. The General Fund will provide \$1,427,764; Wastewater Capital Fund \$1,152,709; Water Capital Fund \$1,530,434; Road Maintenance SB1 \$110,000; Measure T \$590,000; City Administrative Fee \$180,000; Cultural/Recreational Impact Fees \$110,000; PSPS grant \$67,083; Hazard Mitigation Grants \$2,171,705; HMGP grants \$1,757,726; Transportation one-time Impact Fees \$42,999; Measure A \$50,000; Police Fee \$100,000; and a CDBG Grant \$330,000, for a total of \$9,620,420.

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS

The FY 2022-23 Equipment and Information Technology Budget funds 31 projects. These projects are funded from a variety of sources including internal City departments and the general fund. The General Fund will provide \$1,208,172; Water one-time impact fees \$110,000; Wastewater one-time impact fees \$158,333; Police grants \$81,000; and PARSAC grants \$60,000 for a total of \$1,617,505.

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2022-23 through 2026-27

Dept	Funding Source	Project Name	Account #	2022-23	2023-24	2024-25	2025-26	2026-27	Total
PW	General Fund	Pavement Maintenance	01-5402-4905-4915	257,001	-	-	-	-	257,001
PW	Measure T	Pavement Maintenance	01-5402-4905-4915	550,000	-	-	-	-	550,000
PW	Road Maintenance SB 1	Pavement Maintenance	01-5402-4905-4915	110,000	-	-	-	-	110,000
PW	Transportation Impact Fee	Pavement Mntc Reconstruction	01-5610-4915	42,999	-	-	-	-	42,999
PW	City Administrative Fee	City Hall Renodel	01-5501-4915	70,000	-	-	-	-	70,000
PW	City Administrative Fee	Comm Center	01-5502-4915	30,000	-	-	-	-	30,000
PW	General Fund	Sidewalk Replacement	01-5530-4915	110,000	-	-	-	-	110,000
PW	General Fund	Logvy Park Improvements	01-5569-4915	105,000	-	-	-	-	105,000
PW	CDEG Grant	Logvy Park Improvements	01-5569-4915	330,000	-	-	-	-	330,000
PW	City Administrative Fee	Fire Station Exterior	01-5625-4915	45,000	-	-	-	-	45,000
PW	General Fund	Modular Recreation Bldg	01-NEW-xxxx	25,000	-	-	-	-	25,000
PW	City Administrative Fee	Police Facility Improvements	01-5502-4915	35,000	-	-	-	-	35,000
PW	General Fund	Pioneer Cemetary	01-5200-4915	40,000	-	-	-	-	40,000
PW	General Fund	Parklets	01-5570-4905	100,000	-	-	-	-	100,000
PW	Cultural Recreational	Oat Hill Miner Silverado Gateway	01-5565-4915	110,000	-	-	-	-	110,000
PW	General Fund	ATAC - Bike and Pedestrian	01-5641-4915	45,000	-	-	-	-	45,000
PW	General Fund	Path at Heather Oaks	01-5642-4915	100,000	-	-	-	-	100,000
PW	General Fund	Fence Bike Path at Lower Yard	01-5643-4915	75,000	-	-	-	-	75,000
PW	General Fund	Car Changing Station	01-5644-4815	75,000	-	-	-	-	75,000

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2022-23 through 2026-27

PW	General Fund	Fairground Acquisition	01-5592-4905	150,000	-	-	-	-	150,000
PW	PSPS Grant	Rancho De Calistoga Generator	01-5602-4915	67,083	-	-	-	-	67,083
PW	General Fund	Master Services Agreement	01-5645-4905	100,000	-	-	-	-	100,000
PW	Police Fee	Backstop for Firing Range	01-5646-4915	100,000	-	-	-	-	100,000
PW	General Fund	Vegetation Management	01-5647-4915	160,000	-	-	-	-	160,000
PW	Measure T	Fairway Path Extension	01-5521-4905	40,000	-	-	-	-	40,000
PW	General Fund	Rancho De Calistoga Generator	01-5602-4915	85,763	-	-	-	-	85,763
PW	Wastewater Connection Fees	Sewer Lateral Replacement	13-5452-4915	5,000	-	-	-	-	5,000
PW	Wastewater Connection Fees	Sewer Main Replacement	13-5555-4915	500,000	-	-	-	-	500,000
PW	Wastewater Connection Fees	Geothermal Water Meters per CDO	13-5533-4915	5,000	-	-	-	-	5,000
PW	Wastewater Connection Fees	Riverside Ponds River Restoration	13-5540-4905	125,000	-	-	-	-	125,000
PW	HazMit Grant	Riverside Ponds River Restoration	13-5540-4905	375,000	-	-	-	-	375,000
PW	Wastewater Connection Fees	Generator Upgrade	13-5572-4915	201,235	-	-	-	-	201,235
PW	HazMit Grant	Generator Upgrade	13-5572-4915	603,705	-	-	-	-	603,705
PW	Wastewater Connection Fees	Portable Generator	13-5627-4915	29,474	-	-	-	-	29,474
PW	HMGF Grant	Portable Generator	13-5627-4915	88,423	-	-	-	-	88,423
PW	Water Connection Fees	Portable Generator	12-5627-4915	14,715	-	-	-	-	14,715
PW	HMGF Grant	Portable Generator	12-5627-4915	44,145	-	-	-	-	44,145
PW	Wastewater Connection Fees	Sewer Main Extension Reimbursent	13-5529-4915	150,000	-	-	-	-	150,000
PW	Wastewater Connection Fees	Rancho De Lift Station Improvements	13-5476-4915	125,000	-	-	-	-	125,000
PW	HazMit Grant	Plant Repairs	13-5609-4915	1,193,000	-	-	-	-	1,193,000

Major Capital Projects Summary of Proposed Projects Fiscal Years 2022-23 through 2026-27										
PW	Wastewater Connection Fees	Raise Utility Highway 29	13-5631-4915	12,000	-	-	-	-	-	12,000
PW	Water Connection Fees	Raise Utility Highway 29	12-5631-4915	20,000	-	-	-	-	-	20,000
PW	Water Connection Fees	Automatic Meter Read Program	12-5476-4915	80,000	-	-	-	-	-	80,000
PW	Measure A	Kimball Intake & Drain Valve	12-5426-4915	50,000	-	-	-	-	-	50,000
PW	Water Connection Fees	Replace Water Mains	12-5490-4915	650,000	-	-	-	-	-	650,000
PW	Water Connection Fees	Water Plant Improvements	12-6000-4915	22,000	-	-	-	-	-	22,000
PW	Water Connection Fees	THM Removal	12-5551-4915	52,000	-	-	-	-	-	52,000
PW	Water Connection Fees	THM/HAA5	12-5574-4915	150,000	-	-	-	-	-	150,000
PW	Water Connection Fees	Generator & Transfer Switch	12-5575-4915	164,058	-	-	-	-	-	164,058
PW	HMGP Grant	Generator & Transfer Switch	12-5575-4915	492,175	-	-	-	-	-	492,175
PW	Water Connection Fees	Pope St Generator Elec Upgrade	12-5577-4915	61,661	-	-	-	-	-	61,661
PW	HMGP Grant	Pope St Generator Elec Upgrade	12-5577-4915	184,983	-	-	-	-	-	184,983
PW	Water Connection Fees	Relocate Dunaweal Booster	12-5586-4915	316,000	-	-	-	-	-	316,000
PW	HMGP Grant	Relocate Dunaweal Booster	12-5586-4915	948,000	-	-	-	-	-	948,000
			TOTAL	9,620,420	-	-	-	-	-	9,620,420

Major Capital Projects
Summary of Proposed Projects
Fiscal Years 2022-23 through 2026-27

FUNDING SOURCE	FUND #	2022-23	2023-24	2024-25	2025-26	2026-27	Total
General Fund	01	1,427,764	-	-	-	-	1,427,764
City Administrative Fee	48	180,000	-	-	-	-	180,000
Wastewater	13	1,152,709	-	-	-	-	1,152,709
Water	12	1,530,434	-	-	-	-	1,530,434
Cultural Recreational	77	110,000	-	-	-	-	110,000
Police Fee	50	100,000	-	-	-	-	100,000
Measure A	12	50,000	-	-	-	-	50,000
Measure T	01	590,000	-	-	-	-	590,000
Road Maintenance SB 1	22	110,000	-	-	-	-	110,000
PSPS Grant	12	67,083	-	-	-	-	67,083
HazMit Grant	12/13	2,171,705	-	-	-	-	2,171,705
HMGF Grant	12	1,757,726	-	-	-	-	1,757,726
Transportation Impact Fee	57	42,999	-	-	-	-	42,999
CDBG	1	330,000	-	-	-	-	330,000
TOTAL	TOTAL	9,620,420	-	-	-	-	9,620,420

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2022-23 through FY 2026-27									
Proj Type	Project Name	Funding Source	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL	Account #
Repl	Server	General Fund	20,000	-	-	-	-	20,000	15-4975-4823
New	Upgrade MOM system for utility billing	General Fund	3,000	-	-	-	-	3,000	15-4975-4823
Repl	Office 365 Cloud	General Fund	19,000	-	-	-	-	19,000	15-4975-4823
New	Icompass Software (City Clerk)	General Fund	8,300	-	-	-	-	8,300	15-4975-4823
Repl	Granicus Agenda Govt Transparency	General Fund	8,500	-	-	-	-	8,500	15-4975-4823
New	Stop Legend Stencils	General Fund	2,000	-	-	-	-	2,000	15-4970-4821
New	Hoe	General Fund	70,000	-	-	-	-	70,000	15-4970-4821
New	Hoe	Water	35,000	-	-	-	-	35,000	02-4131-4821
New	Hoe	Wastewater	35,000	-	-	-	-	35,000	03-4141-4821
New	Street Sweeper	General Fund	280,000	-	-	-	-	280,000	15-4970-4820
Repl	Truck #4569	General Fund	21,667	-	-	-	-	21,667	15-4970-4820
Repl	Truck #4569	Water	21,667	-	-	-	-	21,667	02-4131-4820
Repl	Truck #4568	Wastewater	21,667	-	-	-	-	21,667	03-4141-4820
New	Ice Maker, Dishwasher, Washer & Dryer	General Fund	10,000	-	-	-	-	10,000	15-4970-4820
New	Dry Suits Package	General Fund	5,000	-	-	-	-	5,000	15-4970-4821
Repl	Parks and Rec Software	General Fund	6,000	-	-	-	-	6,000	15-4975-4823
Repl	GIS Services from Napa County	General Fund	1,000	-	-	-	-	1,000	15-4975-4823
Repl	Citizenserve Software Annual Subscription	General Fund	16,500	-	-	-	-	16,500	15-4975-4823
Repl	Auto Cad Subscription for 3 years	General Fund	2,205	-	-	-	-	2,205	15-4975-4823
Repl	GIS ARC Esri Computer	General Fund	3,500	-	-	-	-	3,500	15-4975-4823
Repl	Computers	General Fund	35,000	-	-	-	-	35,000	15-4975-4823
Repl	Finance Software	General Fund	50,000	-	-	-	-	50,000	15-4975-4823
New	IT expenditures	General Fund	500,000	-	-	-	-	500,000	15-4975-4823
New	Community Cntr Audio Video	General Fund	65,000	-	-	-	-	65,000	15-4975-4823
Repl	Backup Batteries	General Fund	6,500	-	-	-	-	6,500	15-4975-4823
Repl	Backup Batteries	General Fund	5,000	-	-	-	-	5,000	15-4970-4821

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2022-23 through FY 2026-27									
Proj Type	Project Name	Funding Source	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL	Account #
New	Trimmer	General Fund	10,000	-	-	-	-	10,000	15-4970-4821
Repl	Livescan Machine	Police Grants	23,000	-	-	-	-	23,000	15-4970-4822
New	6 Flock Cameras	Police Grants	35,000	-	-	-	-	35,000	15-4970-4821
New	Radio Single Repeater Station	Police Grants	19,000	-	-	-	-	19,000	15-4970-4821
New	Radio Unit	PARSAC Grant	60,000	-	-	-	-	60,000	15-4970-4821
New	Air Compressor	General Fund	20,000	-	-	-	-	20,000	15-4970-4821
New	Air Compressor	Water	20,000	-	-	-	-	20,000	02-4131-4821
New	Air Compressor	Wastewater	20,000	-	-	-	-	20,000	03-4141-4821
New	Spartan Cable Machine	General Fund	6,667	-	-	-	-	6,667	15-4970-4821
New	Spartan Cable Machine	Wastewater	3,333	-	-	-	-	3,333	03-4141-4821
Repl	Hydro	Wastewater	65,000	-	-	-	-	65,000	03-4141-4821
New	Wonderware Software	General Fund	13,333	-	-	-	-	13,333	15-4975-4823
New	Wonderware Software	Wastewater	13,333	-	-	-	-	13,333	03-4141-4823
New	Wonderware Software	Water	13,333	-	-	-	-	13,333	02-4132-4823
Repl	Meter Replacement	Water	20,000	-	-	-	-	20,000	02-4131-4821
TOTAL			1,617,505	-	-	-	-	1,617,505	

EQUIPMENT AND INFORMATION TECHNOLOGY PROJECTS									
Summary of Proposed Projects									
Fiscal Year 2022-23 through FY 2026-27									
Proj Type	Project Name	Funding Source	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL	Account #
		Equipment Replacement Fund	-	-	-	-	-	-	
		Water Connection Fees	110,000	-	-	-	-	110,000	
		Wastewater Connection Fees	158,333	-	-	-	-	158,333	
		Police Grants	81,000	-	-	-	-	81,000	
		PARSAC Grant	60,000	-	-	-	-	60,000	
		General Fund	1,208,172	-	-	-	-	1,208,172	
		TOTAL	1,617,505	-	-	-	-	1,617,505	

Debt Schedule
FY 2022-23

	Original Issue Amount	Balance 7/1/2022	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2023
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	\$ 3,220,000	\$ 180,000	\$ 119,481	\$ 299,481	\$ 3,040,000
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	\$ 2,581,852	\$ 71,000	\$ 63,659	\$ 134,659	\$ 2,510,852
TOTAL WATER DEBT	\$ 7,655,000	\$ 5,801,852	\$ 251,000	\$ 183,140	\$ 434,140	\$ 5,550,852
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	\$ 3,890,000	\$ 295,000	\$ 153,838	\$ 448,838	\$ 3,595,000
SWRCB-SR Loan Issue Date: 01/18/2002 Payments Due 10/30 'October 30, 2023 2.6%	\$ 5,609,999	\$ 700,302	\$ 345,383	\$ 142,238	\$ 487,621	\$ 354,919
TOTAL WWTP DEBT	\$ 10,624,999	\$ 4,590,302	\$ 640,383	\$ 296,076	\$ 936,459	\$ 3,949,919
GENERAL LONG TERM DEBT ACCOUNT GROUP						
Lease Payable-West America Pool, Fire, recreation, public works Issue Date: 05/01/2016 'February 1, 2028 2.44%	\$ 3,870,413	\$ 1,976,947	\$ 329,331	\$ 44,571	\$ 373,902	\$ 1,647,616
TOTAL LONG TERM DEBT	\$ 3,870,413	\$ 1,976,947	\$ 329,331	\$ 44,571	\$ 373,902	\$ 1,647,616
GRAND TOTAL	\$ 22,150,413	\$ 12,369,101	\$ 1,220,714	\$ 523,787	\$ 1,744,501	\$ 11,148,387

Non-Represented Employees
Salary Schedule FY 22-23

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$229,800	\$229,800
Executive Assistant	20	\$64,769	\$78,727
Code Enforcement Officer	25	\$73,150	\$88,914
Human Resources/Finance Specialist	29	\$80,646	\$98,026
Deputy City Clerk	31	\$84,679	\$102,928
Recreation Manager	33	\$88,913	\$108,074
Associate Civil Engineer	37	\$98,028	\$119,154
Maintenance Superintendent	38	\$100,479	\$122,133
Senior Planner	39	\$102,928	\$125,110
Utility Systems Superintendent	40	\$105,502	\$128,238
City Clerk	40	\$105,502	\$128,238
Senior Civil Engineer	41	\$108,075	\$131,366
Building Official	43	\$113,479	\$137,934
Senior Planner/Assistant to City Manager	43	\$113,479	\$137,934
Deputy Public Works Director	47	\$125,110	\$152,072
Police Lieutenant	49	\$131,366	\$159,676
Parks and Recreation Director	50-63	\$134,650	\$225,081
Administrative Services Director	50-63	\$134,650	\$225,081
Assistant City Manager	50-63	\$134,650	\$225,081
Planning & Building Director	50-63	\$134,650	\$225,081
Public Works Director/City Engineer	50-63	\$134,650	\$225,081
Fire Chief	50-63	\$134,650	\$225,081
Police Chief	50-63	\$134,650	\$225,081

Calistoga Police Officers Association (CPOA)
Salary Schedule FY 22-23

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	29	\$81,432	\$98,976
Police Corporal	31	\$85,500	\$103,908
Sergeant	36	\$96,612	\$117,456
Dispatch Supervisor	25	\$73,872	\$89,772
Dispatcher	19	\$63,816	\$77,544
Community Service Officer	19	\$63,816	\$77,544

<p>Calistoga Professional Firefighters Association (CPFA) Salary Schedule FY 22-23</p>

Position Title	Range	Annual Salary	
		Beginning	Ending
Fire Fighter	28	\$79,492	\$96,623
Fire Engineer	32	\$87,638	\$106,525
Fire Captain	36	\$96,634	\$117,459

<p>Calistoga Public Employees Association (CPEA) Salary Schedule FY 22-23</p>
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Position Title	Range	Annual Salary	
		Beginning	Ending
Assistant Planner	31	\$85,502	\$103,928
Associate Planner	35	\$94,266	\$114,581
Chief Plant Operator	34	\$92,021	\$111,852
Plant Operator I	20	\$65,398	\$79,491
Plant Operator II	25	\$73,860	\$89,777
Recreation Coordinator	12	\$53,803	\$65,398

Position Title Group B	Range	Annual Salary	
		Beginning	Ending
Accounting Assistant	15	\$55,645	\$67,637
Administrative Assistant	18	\$59,888	\$72,794
Administrative Service Technician	21	\$64,416	\$78,298
Assistant Engineer	33	\$86,324	\$104,927
Building Inspector	28	\$76,434	\$92,906
Maintenance Technician I	15	\$55,645	\$67,637
Maintenance Technician II	19	\$61,349	\$74,570
Permit Technician	19	\$61,649	\$74,570
Senior Maintenance Technician	24	\$69,328	\$84,269
Senior Plant Operator	28	\$76,434	\$92,906
Senior Accounting Assistant	20	\$62,883	\$76,434

Non-Represented Part-Time Employees
Salary Schedule FY 22-23 Effective January 1, 2022

Position Title	Hourly Salary Schedule				
	Step 1	Step 2	Step 3	Step 4	Step 5
Administrative Aide	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Coach/Referee	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Office Assistant I	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Parking Enforcement Officer	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Recreation Aide	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Swim Instructor I	\$15.00	\$15.75	\$16.54	\$17.36	\$18.23
Office Assistant II	\$15.06	\$15.81	\$16.60	\$17.43	\$18.31
Life Guard I	\$16.03	\$16.83	\$17.67	\$18.56	\$19.48
Recreation Leader	\$16.03	\$16.83	\$17.67	\$18.56	\$19.48
Speciality Instructor I	\$16.03	\$16.83	\$17.67	\$18.56	\$19.48
Operator-in-Training	\$16.28	\$17.09	\$17.95	\$18.85	\$19.79
Water Conservation Specialist	\$16.28	\$17.09	\$17.95	\$18.85	\$19.79
Head Life Guard	\$17.08	\$17.93	\$18.83	\$19.77	\$20.76
Swim Instructor II	\$17.08	\$17.93	\$18.83	\$19.77	\$20.76
Facility Attendant (Closing)	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
Facility Attendant (Opening)	\$17.50	\$17.50	\$17.50	\$17.50	\$17.50
Pool Manager	\$18.13	\$19.04	\$19.99	\$20.99	\$22.04
Senior Recreation Leader	\$18.13	\$19.04	\$19.99	\$20.99	\$22.04
Speciality Instructor II	\$18.13	\$19.04	\$19.99	\$20.99	\$22.04
Police Officer Trainee	\$18.75	\$18.75	\$18.75	\$18.75	\$18.75
Firefighter	\$23.58	\$24.76	\$26.00	\$27.30	\$28.67
Recreation Coordinator	\$25.87	\$27.17	\$28.52	\$29.95	\$31.45
Water Conservation Manager	\$25.87	\$27.17	\$28.52	\$29.95	\$31.45
Accounting Assistant	\$26.75	\$28.09	\$29.50	\$30.97	\$32.52
Fire Engineer	\$27.12	\$28.48	\$29.90	\$31.40	\$32.97
Fire Captain	\$28.84	\$30.29	\$31.80	\$33.39	\$35.06
Accountant	\$35.40	\$37.17	\$39.03	\$40.98	\$43.03
Police Dispatcher	\$30.69	\$32.20	\$33.81	\$35.52	\$37.28

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 a Comcast to provide cable services and is extensively regulated by Federal and State laws. The City is a member of the Upper Valley Joint Powers Authority, which provides refuse services, through a franchise agreement with a private firm. The gas, electricity and phone utilities are provided by private investor-owned firms and are governed by the State Public Utilities Commission and State laws.

GLOSSARY OF BUDGET TERMS

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