


City of Calistoga

Staff Report

TO: Honorable Mayor and City Council

FROM: James C. McCann, City Manager and 
Bill Mushallo, Administrative Services Director

DATE: May 19, 2009

SUBJECT: Discussion regarding Fiscal Years 2008/2009 and 2009/2010 Budget Update and Forecast

1
2 **ISSUE:** To consider a brief revenue update and discuss the process and timing for
3 providing the City Council with a spring 2009 financial update to the fiscal year 2008/09
4 and 2009/10 budgets.

5
6 **RECOMMENDATION:** To review and provide feedback regarding the upcoming budget
7 update process.

8
9 **BACKGROUND:** City staff originally presented draft 2008/09 and 2009/10 budgets to
10 the City Council in June, 2008. At that time, the proposed budgets were discussed and
11 feedback was received. Staff was directed to integrate the recommendations into the
12 budget proposals.

13
14 In September of 2008 the revised 2008/09 and 2009/10 budgets were formally adopted
15 by the City Council. The budgets were adjusted to reflect City Council input,
16 adjustments in projected revenues, reductions related to the delay in the development
17 of the Terrano Project, and operational costs associated with the City Pool.

18
19 In January of 2009 the General Fund 2008/09 budget was updated to reflect reductions
20 in revenues resulting from the effects of the national recession, along with operational
21 cost reductions. Revenues were reduced \$338K and expenditures were reduced by
22 \$160,000. Department Heads were also instructed to submit additional expenditure
23 reductions in order for the City to maintain a balanced budget. Ending fund balance at
24 June 30, 2009 was projected to be \$1.8 million or 24% of operating expenditures. No
25 adjustments to the FY 2009/10 projected budget were done at that time. It was noted
26 that the adjustments to the current year budget would carry forward to 2009/10 and that
27 the continuing recession, along with potential state actions, could also effect the
28 2009/10 budget.

29

30 **DISCUSSION:** Since the January, 2009 budget update the local and regional
31 economies have continued to struggle as the recessionary conditions have continued
32 and worsened. Consumer confidence had deteriorated earlier this calendar year but
33 rebounded in April due to optimism related to strong equity markets and falling interest
34 rates. Manufacturing markets and the housing market have also been very weak but
35 are beginning to show signs of stabilizing. Unfortunately, economic weakness over the
36 past few months has negatively affected TOT, the City's major revenue source. TOT
37 results for February and March were 11% and 22% less than the same periods in the
38 prior fiscal year. April's results, while not yet available in total, appear to be down from
39 amounts received during the prior fiscal year. Year to date TOT revenues are down 1%
40 from 2007/08 year to date amounts.

41
42 Total General Fund operating revenues for Fiscal Year 2008/09 are estimated to end
43 the fiscal year at approximately \$7.2 million. This is approximately \$0.2 million lower
44 than what was anticipated at mid-year. (In January actual revenues were approximately
45 \$130,000 or 4% above the same six months in the prior fiscal year. We anticipated a
46 flat revenue picture for the remainder of 2008/09). This shortfall is primarily due to
47 several factors. First, lower TOT revenues are anticipated due to the continued slow
48 economy. Second, construction related revenues continue to fall below earlier
49 projections. Third, fines and vehicle license fees are coming in below estimates.
50 Finally, recreation and aquatic fees are lower than anticipated due to a later pool
51 opening than planned along with less than anticipated revenues received for recreation
52 programs.

53
54 Fiscal Year 2009/10 revenues are projected to be approximately 2% higher than
55 forecasted 2008/09 amounts. Property tax valuations have grown dramatically over the
56 past several years and that trend is not expected to continue. It is anticipated that
57 assessed valuations will grow slightly during 2009/10. Sales taxes will be lower due to
58 multiple one-time 2008/09 items not recurring in 2009/10. Several one-time sales tax
59 payments were received during 2008/09 and the spike in fuel prices is not anticipated to
60 recur during 2009/10. Transient Occupancy Tax revenue is projected to stabilize within
61 the next couple of months and should grow about 3% next fiscal year. Based on
62 development projects currently in the pipeline, licenses and permits revenue is
63 projected to grow significantly in 2009/10.

64
65 Staff will continue to update revenue estimates based on actual results reported during
66 April and May. Projections will also be updated as more information is received
67 regarding the state budget and the economy. Finalized revenue projections will be
68 presented for Council consideration in the near future. The chart on the next page
69 shows preliminary summary General Fund operating revenue projections by major
70 category.
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Mid Year Estimate FY 08-09	Spring Estimate FY 08-09	Dollar Change	% Chg	Spring Estimate FY 09-10	Change From FY 08-09	% Change
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Operating Revenues:

Property Taxes	1,588,000	1,572,000	-16,000	-1.0%	1,601,500	29,500	1.9%
Sales Taxes	809,000	841,000	32,000	4.0%	764,000	-77,000	-9.2%
TOT	3,479,463	3,394,463	-85,000	-2.4%	3,496,352	101,889	3.0%
Other Taxes	322,500	322,500	0	0.0%	338,000	15,500	4.8%
Licenses & Permits	109,000	83,000	-26,000	-23.9%	184,000	101,000	121.7%
Fines, Forfeits & Other	260,600	195,100	-65,500	-25.1%	233,100	38,000	19.5%
Charges for Services	795,850	803,800	7,950	1.0%	747,900	-55,900	-7.0%

Total Operating Revenues: 7,364,413 7,211,863 -152,550 -2.0% 7,364,852 152,989 2.1%

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Note: The above projections do not include any State take-aways. Currently the Prop 1A take-away impact on Calistoga is projected at about \$150,000.

City Departments are currently working on updates of their expenditure budgets for 2008/09 and 2009/10. Departments have been directed to spend funds for critical items only during the remainder of 2008/09. Expenditure reductions will help bridge the \$152,000 revenue shortfall mentioned above. While it is not anticipated that significant service level reductions will be required during the upcoming fiscal year, departments have been asked to scale back expenditures wherever possible. Any current or future vacant positions should remain un-filled. Contract services and project expenditures should be closely evaluated and budgeted for only critical, must do items.

It is anticipated that departments will finish updating their budgets in the next few weeks. The City Manager and Administrative Services Director will then review those updates and provide feedback. Administrative Services will then compile the results and bring updated summary budget information back to the Council for consideration. Our goal is to have that process completed by June.

ATTACHMENTS:

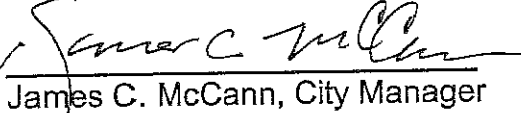
Mid-Year Budget Update Report

City of Calistoga

Staff Report

TO: Honorable Mayor and City Council
FROM: James C. McCann, City Manager
David W. Spilman, Interim Administrative Services Director/City
Treasurer
DATE: January 22, 2009
SUBJECT: FY 08-09 General Fund Budget Mid-Year Review

APPROVAL FOR FORWARDING:


James C. McCann, City Manager

1 **ISSUE:** To review the FY 08-09 General Fund Budget and mid year
2 adjustments due to economic conditions and State Budget actions.
3

4 **RECOMMENDATION:** To review and discuss adjustments to the FY 08-09
5 General Fund budget.

6 **BACKGROUND / DISCUSSION:** The City practices a two-year budget process,
7 which calls for an annual regular review, modification, update and new
8 projections to reflect on-going and new economic conditions and local needs. In
9 addition, as economic or programming conditions warrant, a mid year review is
10 done in January or February of each year.

11 This is a preliminary summary review, based on the information we know now
12 and is subject to change and one of several more detailed reviews over the
13 remainder of the fiscal year and the next in the coming months. The State
14 Special Session on amending the State budget to deal with the projected \$40+
15 billion deficit still has not developed a workable plan that is acceptable to the
16 Governor. The new Federal administration is working with Congress to develop
17 broad economic stimulus programs that are planned to impact various sectors
18 over the next 3 to 12 months. It is unknown, at this time, what State and Federal
19 actions will impact the City revenues and expenditures. This will be a challenging
20 period and there are opinions that we will continue to see instability and
21 downturns before the economic stimulus programs and other changes have
22 effect.

23 The economic conditions, in many sectors for the Nation and State, have had an
24 impact to the City economics in varying degrees. The good thing is that the City
25 does not depend on big box retail, auto dealers or has experienced significant
26 property development or housing turnover in recent years. These things
27 generate sales and property tax revenues and have been significantly impacted
28 in other communities by the economic conditions. However, the City does
29 depend on tourism for in excess of 50% of the general fund revenues. The type
30 of tourism the City attracts, overnight and day visits, is showing a weakening that
31 is reflected in the transient occupancy and sales tax revenues.

32
33 It is extremely difficult to accurately project changes in future local revenues
34 based on the past data in an unstable economy that is being impacted by larger
35 economic changes in all sectors. However, we can see and predict trends based
36 on data and anecdotal observations, which can give us reasonable estimates to
37 base budget projections and decisions. The key will be to continue to closely
38 monitor the data and trends and make future adjustments as warranted.

39 40 **FY 08-09 Budget Status and Adjustments to Operating Budget**

41
42 The City Council adopted the Fiscal Year 2008-10 General Fund Budget, which
43 includes Fiscal Years 2008-09 and 2009-10 in September 2008. These budgets
44 were, and still are, balanced with conservative projections of revenues and
45 expenses, based on various assumptions. The budgets maintained reserves of
46 \$1.8 million or 24% and 23%, respectively, for each fiscal year.

47
48 The staff continued the day to day operations of the City and continued or began
49 to implement City Council priorities in the various capital improvement and
50 special projects and address the changes in operations with the addition of the
51 Community Pool and Recreation Facility. In monitoring the major revenue
52 sources, it became more apparent that the conservative projections needed to be
53 adjusted based on the updated economic information we were seeing and
54 revised projections.

55
56 We are now projecting General Fund Operating revenues to be \$338,500 lower
57 for FY 08-09 than was initially projected, a 4.4% revenue decline. The primary
58 reduction is in Transient Occupancy Tax revenues revised from a 6% growth
59 projection to a 2.4% growth from the prior year. The other projections are
60 Property and Sales taxes down 2% and 6%, respectively, and other development
61 and business related revenues down by around 2% of total revenues. However,
62 the operating costs are also projected to be \$160,000 lower than budgeted due
63 to vacant personnel positions unfilled and changes in positions, a 2%
64 expenditure reduction. This will result in a projected net operating deficit of
65 \$92,800, which is \$178,300 lower than the initial \$85,500 net operating surplus.

66
67 The \$92,800 operating deficit would reduce the projected ending fund balance to
68 \$1.7 million from the initial estimated \$1.8 million. This would still leave available
69 reserves of an estimated 23% of operating expenditures, a reduction of 1% from
70 the adopted budget of 24%.

72 Last month, I directed each of the Department Directors to closely review their
73 department expenditures for the remaining 6 months of the fiscal year and curtail
74 non-critical expenditures until we have a better understanding of the impact of
75 the economic conditions to the City revenues. I have asked the Department
76 Directors to identify actual reductions in operating expenditures for the remaining
77 of the fiscal year that will be sufficient to reduce the estimated \$92,800 operating
78 deficit to zero and, possibly, generate an operating surplus for the year.

79
80 In the meantime, there are some other options to offset the estimated revenue
81 reductions. In the FY 08-09 Budget, \$450,800 was budgeted for capital
82 improvement and special projects, of which an estimated \$398,200 has not been
83 spent or committed at this time. Several of these projects could be delayed, the
84 allocations deferred or project scope reduced to further reduce expenditures in
85 FY 08-09 and bring the projected ending fund balance back to \$1.8 million or
86 increase it for the future fiscal year. In the attached chart, we have identified
87 reductions in certain project budgets that would restore the estimated fund
88 balance for FY 08-09 to \$1.8 million

89
90 Since the FY 08-10 Budgets cover a two year period (FY 08-09 and FY 09-10),
91 changes in FY 08-09 revenue projections will have an effect on the FY 09-10
92 revenues. However, it is too soon to project what that impact will be. The
93 Federal economic stimulus programs and the State budget solutions will play a
94 much larger role in determining the City revenues and expenditures. We will
95 continue to monitor the City finances over the next few months and, later in the
96 spring, we will have a better understanding what the next fiscal year budget and
97 propose changes at that time.

98
99 Below is a summary of the changes to revenues and expenditures, which were
100 discussed above. Attached are schedules and charts that illustrate the narrative.

101
102 **Transient Occupancy Tax (47% of total General Fund revenues)**

103
104 For the fiscal year to date, from July to November, TOT revenues are a little over
105 3% greater than the same period last year. The FY 08-09 Budget projection was
106 based on an annual average of 6%. The 42 lodging operators are categorized by
107 Bed & Breakfast, Inns & Motels and Hotels & Resorts. The 12 Hotel & Resort
108 operators generate almost 80% of the TOT revenues with 520 rooms and show
109 an 8% increase for the same period over the prior year. The Bed & Breakfast and
110 Inns & Motels have averaged a -4% and -15% decline over the same period,
111 respectively. While the TOT revenues vary during the year with operator type and
112 occupancy, there is a growing weakness in tourism due to the economy.

113
114 If the revenues for the remaining of the fiscal year (December to June) remain at
115 an average of only 3% above the prior year, then the TOT revenues will be down
116 by an estimated \$110,000 from those projected in the adopted budget. However,
117 the Hotel & Resort operators are showing a downturn and will likely not maintain
118 the average growth for the remaining of the year. If we assume an average 1.5%
119 increase for the remainder of the fiscal year, then the TOT revenues will be down

120 by an estimated \$128,000 from the level projected in the adopted FY 08-09
121 Budget. This is a conservative projection and we will continue to monitor the
122 revenues each month for changes (For each 1% change, plus or minus, is an
123 estimated \$17,000 for the remaining of the fiscal year).

124
125 **Property Tax (21% of General Fund revenues)**

126
127 Property tax revenues were projected to grow 7% in FY 08-09 from the assessed
128 valuation increases. In developing the annual allocations of property taxes, the
129 County Auditor-Controller has estimated a 5% growth in actual property tax
130 revenues. The reduced amount is estimated at \$34,600 less than the budget
131 estimate.

132
133 Assessed valuation growth is based on a combination of (1) statutory 2% or the
134 Personal Per Capita Income, whichever is less; (2) sale or transfer of ownership
135 triggering a revaluation; (3) new development or additional improvements; (4)
136 and reductions in valuation due to reassessments.

137
138 Calistoga property valuations do not reflect the dynamic changes over the last
139 year in other communities. As the County Assessor has stated, upper valley
140 properties have been protected from dramatic changes in valuations. That said,
141 the Assessor will be reviewing the property valuations as January 1st (for the FY
142 09-10 tax roll) for possible revaluations of homes and businesses. The
143 ~~revaluations along with the other changes in the assessed valuation will be~~
144 reflected in the FY 09-10 tax roll and revenues.

145
146 **Sales Tax (11% of General Fund revenues)**

147
148 Restaurants & Hotels, Fuel & Service Stations & General Consumer Goods
149 make up almost 60% of the sales tax revenues to the City and these are primarily
150 from tourism. Based on 3rd quarter sales tax returns from the State Board of
151 Equalization (sales through September/October), the locally generated sales tax
152 revenues are up by 11% for the year over the previous same period. This is due
153 primarily to fuel sales. Restaurants & Hotels were at 0% change and Consumer
154 Goods at -3%.

155
156 We are projecting sales tax revenues, which were estimated at 3% above the
157 prior year, at an estimated -3% below the prior year ending estimate. This is a
158 reduction of \$50,000 for the year. This projection includes the drop in fuel prices
159 from the highs last summer and reduced tourism for the balance of the year. The
160 Restaurants & Hotels and Consumer Goods are projected to have a -15% to
161 -10% reduction, respectively, and allocations from the County/State pool (11% of
162 the sales tax revenues) is estimated at a -10% overall decline for the year.

163
164 **Other significant Revenue Changes affected by the economy**

165
166 The Other Taxes category includes real property transfer tax (\$20,000 annual
167 estimate) which is based on sales of property in the City. In the first half of the

168 year, only 30% of the revenues have been received and we have adjusted the
169 annual estimate down by 50% to \$10,000. The Business and Manufacturing
170 taxes are all estimated to be down by around 3% or an additional \$5,000,
171 however, we will have a better indication after the annual Business tax renewals
172 are completed in April.

173
174 The revenue from Development related fees from building permits, other permits,
175 other land use fees and plan check fees are down for the first half of the year
176 with only 30% of the annual revenue estimate received. While it is typical to
177 have an increase in development activity in the last half of the year, the unstable
178 economy will likely still dampen development. There are many projects being
179 discussed with the City, however, they will likely not generate permit fees over
180 the next six months. The budget estimate was 15% above the prior year based
181 on development projections late last spring and adjustments in the fees charged.
182 We are projecting an estimated -15% decrease of \$100,000 for the year. Again,
183 we will be closely monitoring development and fees over the next several months
184 to adjust this estimate.

185
186 The State Motor Vehicle License Fees (VLF) (\$32,500 annual estimate) is
187 significantly reduced due to a drop in new car sales statewide. These fees are
188 allocated to local government by a complex priority formula that resulted in no
189 allocations for November to the City. We are projecting a 30% reduction of
190 \$10,000 for the year.

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194 **Expenditure Reductions**

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196 The preliminary expenditure reductions for the FY 08-09 Budget are in personnel
197 positions. Authorized in the budget was the Deputy City Clerk/Administrative
198 Analyst position that has not been filled and will not be for the remainder of the
199 fiscal year. The Emergency Services Coordinator/Administrative Analyst position
200 will not be filled for the remainder of the year and the duties will be transferred to
201 the Fire Department. The vacancy in the Community Resources Director and the
202 decision not to fill this position, but reclass and recruit for an Aquatics/Recreation
203 Manager, that will be filled soon, will result in a net cost savings for the year. The
204 cost savings of these three actions will be an estimated \$160,150 or 2% of the
205 General Fund operating budget.

206

207 The departments have been requested to reduce operating expenditures where
208 they can and defer equipment expenditures. Over the next month, the
209 departments will be looking at ways to reduce costs and generate additional
210 savings for FY 08-09. Over the next several months, staff will explore the
211 demands for programming, operating and maintenance needs to determine
212 areas that can be reduced.

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215

216 **Other Capital and Special Projects reductions**

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218 In the FY 08-09 Budget, \$450,800 was budgeted for capital improvement and
219 special projects, of which an estimated \$398,200 has not been spent or
220 committed at this time.

221

222 Several of these projects could be delayed or the allocations deferred or reduced
223 to further reduce expenditures in FY 08-09. It is proposed to defer and reduce
224 the scope in various project expenditures by \$178,320.

225

226 **Next Budget Review**

227

228 If the City Council concurs, the budget actions discussed above will require an
229 amendment to the appropriations resolution that was adopted in September. This
230 amended resolution can be brought back to the City Council at the next meeting.
231 However, it is proposed that the next budget review be done in the first or second
232 meeting in March in order to have a better understanding of the State budget
233 actions that may affect the City and the possible impacts of the Federal economic
234 stimulus programs on City revenues.

235

236 In the meantime, as discussed above, I will ask the departments to curtail non-
237 critical expenditures to reduce operating expenditures for this year.

238

239

240 **FISCAL IMPACT:** The reduction in revenue estimates of \$338,470 for FY
241 08-09 are proposed to be offset by operating expenditure savings of \$160,150
242 and reductions in certain capital and special project budgets of \$178,320. The
243 proposed changes will have maintained the estimated ending fund balance at
244 \$1.8 million or 24% of the operating expenditures.

245

246 **ATTACHMENTS:**

247

1. Summary of adjustments to FY 08-09 Budget
2. September General Fund Budget Transmittal Letter

General Fund Sources and Uses Mid Year Review FY 08-09 Budget

	Revised FY 08-09	Mid Year FY 08-09	Change Amount	%
Operating Revenues				
Property Tax	1,622,621	1,588,000	(34,621)	-2.1%
Sales Tax	859,850	809,000	(50,850)	-5.9%
Transient Occupancy Tax	3,607,463	3,479,463	(128,000)	-3.5%
Other Taxes	337,500	322,500	(15,000)	-4.4%
Licenses and Permits	159,000	109,000	(50,000)	-31.4%
Fines, Forfeitures and Penalties	55,600	55,600	-	0.0%
Interest and Use of Property	50,000	50,000	-	0.0%
Revenues From Other Agencies	96,000	86,000	(10,000)	-10.4%
Grants - Operations	19,000	19,000	-	0.0%
Charges for Services	845,850	795,850	(50,000)	-5.9%
Other Revenues	50,000	50,000	-	0.0%
Total Operating Revenues	7,702,883	7,364,413	(338,470)	-4.4%
Operating Expenditures				
Support Services	1,527,300	1,447,700	(79,600)	-5.2%
City Council & City Clerk	220,950	220,950	-	0.0%
Fire Services	754,200	754,200	-	0.0%
Planning & Building	759,550	759,550	-	0.0%
Police Services	2,281,000	2,249,150	(31,850)	-1.4%
Public Works	1,291,450	1,291,450	-	0.0%
Community Resources	782,900	734,200	(48,700)	-6.2%
Total Operating Expenditures	7,617,350	7,457,200	(160,150)	-2.1%
Net Operating Surplus/ (Deficit)	85,533	(92,787)	(178,320)	
Other Sources				
Debt Proceeds	3,849,950	3,849,950	-	
Grants - Improvements	1,311,300	1,311,300	-	
Other Uses				
Equipment Replacement Charges	-	-	-	
Special Projects	410,000	335,580	(74,420)	
Capital Improvement Projects				
Streets	16,000	16,000	-	
Parks	62,000	62,000	-	
Buildings	7,634,800	7,555,900	(78,900)	
Other	87,900	62,900	(25,000)	
Total Capital Projects	7,800,700	7,696,800	(103,900)	

**General Fund
Sources and Uses
Mid Year Review
FY 08-09 Budget**

	Revised FY 08-09	Mid Year FY 08-09	Change Amount	%
Debt Service	-		-	

Transfers From or (To) Other Funds				
Public Safety Fund	176,800	176,800	-	
Gas Tax Fund	111,900	111,900	-	
Police Grants Fund	83,772	83,772	-	
Recreation Donations	16,350	16,350	-	
Landscape Maintenance Funds	(340)	(340)	-	
Mobile Home Park Programs Fund	10,468	10,468	-	
Quality of Life Fund	692,550	692,550	-	
Community Pool Fund	1,588,450	1,588,450	-	
CDBG Fund	70,000	70,000	-	
Debt Service Fund	(169,050)	(169,050)	-	
Net All Transfers	2,580,900	2,580,900	-	

Net Fund Surplus or (Deficit)	(383,017)	(383,017)	(0)	
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Beginning Fund Balance	2,180,627	2,180,627	-	
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Ending Fund Balance	1,797,610	1,797,610	(0)	
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Fund Balance Allocation to Reserves				
Emergencies (1)	761,735	745,720	(16,015)	
General Contingency (1)	930,876	946,890	16,014	
General Liability Claims (5)	105,000	105,000	-	
Total Reserves	1,797,611	1,797,610	(1)	

Undesignated Fund Balance		0		
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Total Ending Fund Balance	1,797,611	1,797,610	(1)	
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All Reserves As A Percent of Operating Expenditures	24%	24%		
Total Fund Balance As A Percent of Operating Expenditures	24%	24%		

(1) In FY 01-02, the City Council adopted a policy to maintain an Emergency Reserve at 10% and General Reserve at 20% of operating expenditures

(5) This reserve is set at three times the \$10,000 General Liability Self Insured Retention (SIR) and \$25,000 Workers Compensation SIR.

General Fund
Selected Capital & Special Projects With General Funding
Mid Year Review
FY 08-09 Budget

Capital & Special Projects	Revised FY 08-09	Spent or Committed YTD	Balance Available	Mid Year FY 08-09	Change	Comments
5155 Pioneer Park	62,000	-	62,000	62,000	-	No Change
5505 Community Pool Geothermal	40,000	16,000	24,000	20,000	(20,000)	Fund feasibility study and grant application
5501 City Hall Improvements	40,000	6,000	34,000	6,000	(34,000)	Delay changes to future fiscal years
5507 Police Station Improvements	45,900	5,000	40,900	21,000	(24,900)	Implement critical changes and defer others to next fiscal year
5187 Soils Remediation	22,900	1,600	21,300	22,900	-	No Change
5504 Bicycle transportation Plan	15,000	-	15,000	15,000	-	No Change
5502 Access, Facility & Sidewalk	50,000	9,000	41,000	25,000	(25,000)	Defer to future years
Special Projects						
4606 Comm Enhancement & Beautification	100,000	15,000	85,000	50,580	(49,420)	Reduce scope of improvements
4607 Services & Dev Impact Fee Update	50,000	-	50,000	25,000	(25,000)	Define scope to carry over to next fiscal year
4608 Green Initiatives	25,000	-	25,000	25,000	-	No Change
Total	450,800	52,600	398,200	272,480	(178,320)	

