



City of Calistoga

Operating and Capital Improvement Budget

Fiscal Year: 2024-25

Adopted: June 11, 2024

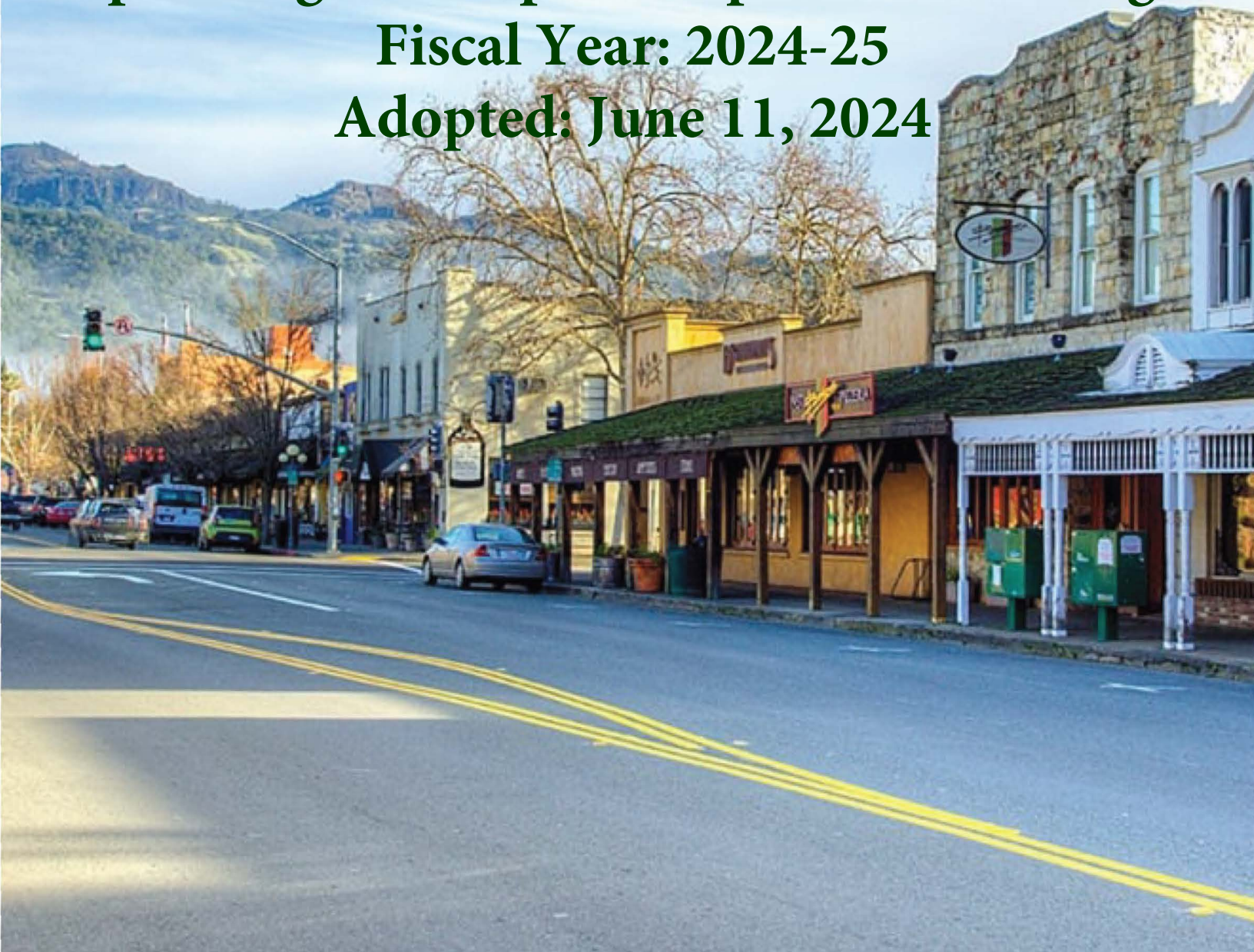


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June 11, 2024

Honorable Mayor and Council Members:

We are pleased to present the City of Calistoga's Fiscal Year 2024-25 Budget. We are proud to deliver a budget that incorporates the City's commitments to fiscal responsibility, transparency, accountability, effective use of our resources, and high quality of service delivery to the residents of Calistoga, the business community, and the visitors.

This budget for the Fiscal Year 2024-25 includes many changes including the budget for Fairgrounds, increases in Risk Management, continued right sizing the organization to meet the growing demands, and creating adequate reserves to withstand any economic/financial challenges.

It is evident that the biggest growth in the revenues for the City of Calistoga ("City") has been in the transient occupancy taxes (TOT). Calistoga is known as a "destination" city and the major economic base are the TOT revenues from the visitors staying in the City. With the emergence of the coronavirus pandemic, over four years ago, the City made significant budgetary adjustments to mitigate losses. With general economic recovery including growth in TOT, City service levels have been restored or increased compared to pre-pandemic levels, including significant contributions to the capital improvement projects. These projects are described in the capital improvement section of the budget report.

The slight revenue growth in other categories was steady though relatively in-significant; however, the increase of inflation rates continues affecting the cost of goods and services, staffing shortages or increase in labor demands has resulted in an increase in the costs of providing services to the community. The proposed budget includes these adjustments to ensure the current level of service is met with the current resource allocation.

The City of Calistoga continues to set the right policies and framework for a stable and responsible future. The proposed budget for the Fiscal Year 2024-25 has been developed to be responsive to the needs of the citizens and businesses with a focus on public safety, training and development, and long-term fiscal sustainability to prepare for any potential economic downturn or major disasters.

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 2024-25 can be found in the Fiscal Year 2024-25 budget document.

The proposed budget meets the City Council's reserve goal of fund balance reported at fifty percent (50%) of the operating expenditures. The operating expenditure for the General Fund in the proposed budget is approximately \$19.7 million. The reserve fund balance reported at the beginning of the Fiscal Year 2024-25 General Fund is approximately \$9.8 million. In addition, the proposed budget includes the funds of approximately \$2.8 million toward the Council Priorities. The monies in this fund will be designated towards capital improvement and other investment related activities.

GENERAL FUND REVENUES

The General Fund revenues and appropriations are illustrated in three categories:

- **General Operating Fund:** This accounts for the ongoing resources needed to deliver the day-to-day service to the citizens and businesses. The revenues in this category are general revenues, for example: property taxes, sales taxes, transient occupancy taxes, user fees and charges, and miscellaneous revenues.
- **Capital Revenues:** This accounts for revenues received or designated for the capital improvement projects. The revenues in this category are grants and contributions, voter approved measures, and donations.
- **Council Priorities:** This accounts for revenues from one-time sources including unrestricted fund balance above 50% reserves.

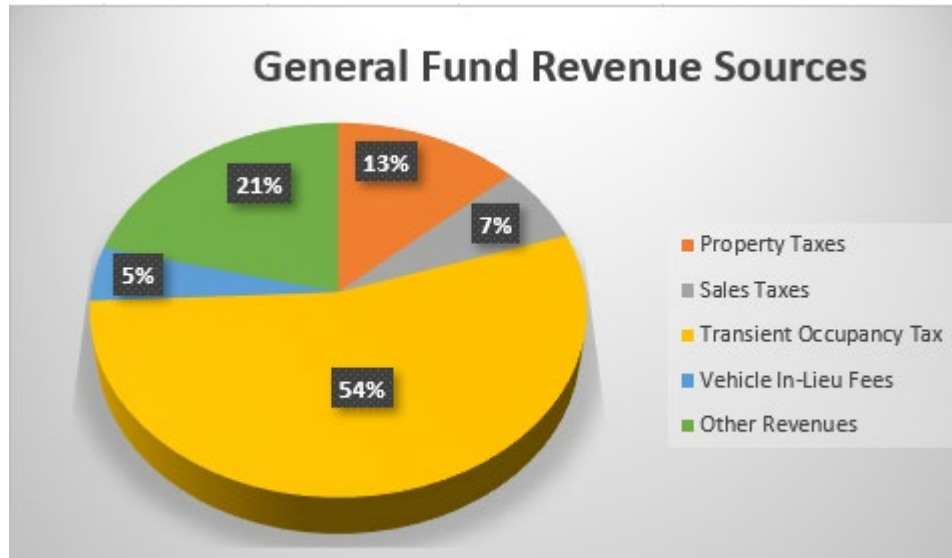
Below are the highlights of the General Fund Revenues:

I. Operating Revenues: The four revenue categories; property taxes, vehicle license fees, sales taxes, and transient occupancy taxes comprised approximately ninety percent (90%) of the total General Fund revenues of \$18.0 million. Each of the major revenue sources is described further below:

- **Transient Occupancy Tax (TOT)** is projected to be \$11.5 million, an increase of about \$514,112 (4.5%) above the FY 2023-24 revised budget and the largest source of General Fund Revenue at 54.3%. This revenue source is driven by room rate and occupancy levels. It is important to note that some of the revenue increase can be attributable to the 400 Silverado that has been fully operational since Fiscal Year 2022-23.
- **Property Tax** is the second largest source of General Fund revenue and is expected to be \$2.9 million, an increase of \$0.2 million, or 9.4% increase from FY 2023-24 estimates. The estimated increase in property tax revenues can be attributable to a combination of factors including the 21% increase in improvements to non-residential new construction that include significant increase in values for Calistoga Hotel Group, Pc Development, Crystal Geyser Water Company along with the annual increased assessed values.
- **Sales Tax:** The City anticipates receiving \$1.46 million in net sales tax revenue, the third largest source of General Fund Revenue. Sales tax revenues are projected to increase by \$94 thousand in the Fiscal Year 2024-25 when compared to the current fiscal year. With the shift to online shopping, especially during the pandemic, allocations from the county tax pool are estimated to come in with small growth in sales tax receipts projected for the Fiscal Year 2024-25.

- **Property Tax In Lieu Of Motor Vehicle License Fees** is the fourth largest source of General Fund revenue and is expected to be \$1.0 million, small increase of \$924 from FY 2023-24 estimates. The estimated increase in the motor vehicle license fees is due to a growth in the general assessed valuation of the property values in the City of Calistoga. The chart below shows the General Fund revenue sources.

Chart 1



II. Capital Revenues: The capital revenue categories included in the proposed budget are the grants and contributions and transfers in from the voter-approved measures.

- **Grants and Contribution:** The City of Calistoga team has been continually active and successful in obtaining funds from federal, state, and other partners to fund key strategic projects. The budget for the Fiscal Year 2024-25 includes the following project reimbursements from outside sources totaling \$2.25 million:

Table 1

		Capital Improvement Project	Funding Source	Amount
1a		Pavement Maintenance	Measure T	\$700,000
1b		Pavement Maintenance	Senate Bill 1	\$375,000
1c		Pavement Maintenance	Transportation DIF	\$600,000
1d		Pavement Maintenance	Gas Tax	\$100,000
2a		Logvy Improvement Park	Transit Development Act Fund	\$150,000
2b		Logvy Improvement Park	Proposition 68 Grant	\$180,000
3		Brannan Street Crosswalks	Transit Development Act Fund	\$150,000
			Total	\$2,255,000

- **Transfers In/Other Financing Sources:** Voter-approved measures, both Calistoga and the County, the State of California, and the Federal Government provide funding sources that are usually recorded in a separate fund for accounting purposes; however, funds are transferred to General Capital when adequate funds are accumulated to complete the large improvement projects.
 - **Measure T:** The City of Calistoga share of a voter-approved measure to fund certain capital infrastructure projects from the revenues it receives. The City of Calistoga, as part of Napa County, passed a county-wide measure to provide funding for county-wide local street and road improvements. The City of Calistoga collects funds for Measure T in Fund 24 and transfers the funds over to the General Capital Improvement Fund to provide funding for the Pavement Maintenance projects. The budget includes a transfer of \$700,000 from the Measure T funds to finance the Pavement Maintenance Project.
 - **Transportation:** The Transportation Development Impact fee is imposed on new development to mitigate the impacts the new development will have on transportation infrastructure, like roadways and bicycle and pedestrian infrastructure. The impacts are measured by either the number of units or square footage, depending on the type of development. A transfer from Transportation Fund (fund 57) for \$600,000 is included in the budget to finance the Pavement Maintenance Project.
 - **State Gas Tax Fund and Road Maintenance and Rehabilitation Act (RMRA) Fund:** State Gas Tax and the RMRA tax revenues provide funding to local governments, counties, and the State of California funding to repair and rehabilitate roads, bridges, and other public infrastructure. The City of Calistoga receives these revenues from the State on an ongoing basis and deposits it in its own account for accounting purposes. The proposed budget for the Fiscal Year 2024-25 includes a contribution of \$100,000 from the State Gas Tax Fund (fund 21) and \$375,000 from the RMRA Fund (Fund 22) towards the Pavement Maintenance project in the General Capital Improvement Fund.

II. Council Priorities: The City Council took action to create a funding mechanism to fund some vital infrastructure and human capital needs for the City. This is the City Council's strategic planning fund and projects in this fund are general type of projects as approved by the City Council. The two major sources of revenue for this fund are the unrestricted surplus from the General Operating Fund above the 50% of reserve fund balance and the one-time revenues that the Council can choose to add to this fund. Funding budgeted is in the amount of \$2.8 million to this fund as part of the proposed budget for the Fiscal Year 2024-25:

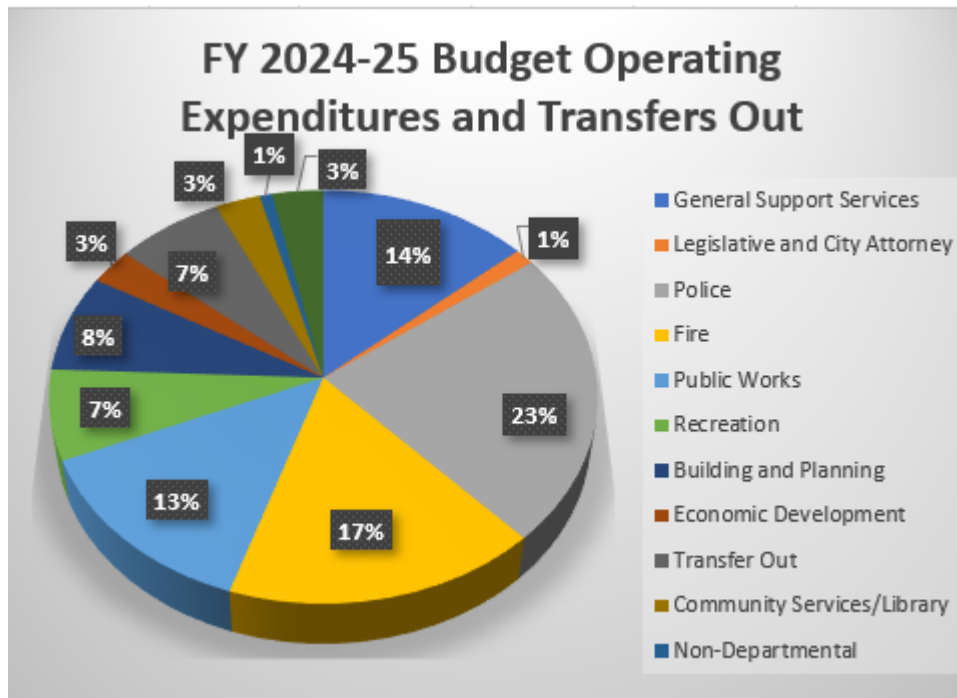
As the City strategizes for appropriating fiscal resources into the future, the City Council has expressed that deferred maintenance and public infrastructure are continued key priorities. This budget includes continuous spending on capital infrastructure including roads, water infrastructure, and wastewater 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.

GENERAL FUND EXPENDITURES (APPROPRIATIONS)

The General Fund expenditures/appropriations are illustrated in three categories:

- I. **General Operating Fund:** This accounts for the ongoing allocation of resources needed to deliver the day-to-day service to the citizens and businesses. The expenditures in this category are the services that are provided by the City from the “General” revenues. Examples of these revenue sources include police and public protection, fire suppression, planning and building services, culture and recreation, parks and road rehabilitation, the Calistoga Chamber of Commerce, and other non-profit agencies or community groups. The expenditures for the General Fund are described in detail later in this document. The chart below illustrates the allocation of the General Fund Resources by functional areas:

Chart 2



- II. **Capital Expenditures:** This accounts for capital improvement expenditures as presented in the proposed budget for the Fiscal Year 2024-25. The capital improvement budget includes the total cost of the project, including initial scoping, design, and construction costs; however, the actual expenditures occur over a multi-year period. The capital expenditures proposed for the Fiscal Year 2024-25 from the General Capital Projects accounts are listed in Table 2 below.

Table 2

General Fund: Capital Improvement Projects	
Capital Improvement Projects (CIP)	FYE 2024-25 Adopted Budget
Pioneer Cemetery	\$25,000
Pavement Maintenance	\$1,775,000
Sidewalk Improvements	\$50,000
Master Services Agreement	\$100,000
Logvy Park Improvement	\$626,000
South Oak Bridge	\$15,000
Improvements to Buildings	\$120,000
Improvements to Parks	\$42,000
Improvements to Pool	\$15,000
Speed Cushion Program	\$15,000
Replace Corporate Yard Generator	\$65,000
Brannan Street Crosswalks	\$150,000
Total Capital Improvement Expenditures	\$2,998,000

III. Council Priorities: The Fiscal Year 2024-25 does not include any appropriations in this fund.

WATER ENTERPRISE FUND

Water Operating Fund

In Fiscal Year 2022-23, the City retained Raftelis Financial Consultants, Inc. to update the City Water and Wastewater utility rate. In December 2023, the City Council adopted a Five-Year Water Rate which provides revenue for capital improvements, increased operational costs, and to meet debt reserves.

The net operating surplus projected for the Fiscal Year 2024-25 in the Water Operating Fund is approximately \$286,492 before depreciation expense (depreciation is a non-cash transaction). The proposed budget for total operating revenues in the Water Operating Fund for the Fiscal Year 2024-25 is \$4.8 million.

Operating expenditures are anticipated to decrease from the current fiscal year in the Water Treatment category. The proposed operating budget for FY 24/25 is \$4.5 million. The proposed budget anticipates a small increase when compared to the Fiscal Year 2023-24. The increase in the Water Treatment division is related to the following adjustments:

- Decrease in central overhead adjustments in FY 23/24 for \$141,900.
- Salary savings in the amount of \$150,810.
- Water Conservation Program decrease of \$16,700: The budget still includes approximately \$8,500 to continue with the programs in place to help residents reduce water use.
- New expenditure for annual payment of General Fund loan for \$100,000.

- Increase in field equipment in the amount of \$80,000 for replacement of Radio read dead meter and one-third of Tow behind air compressor.
- Increase in equipment fund in the amount of \$66,481.
- Increase in utilities in the amount of \$20,000.
- Increase in dues, fees, repairs and maintenance in the amount of \$38,972.

Water Capital Improvement Fund

The Water Capital Improvement Fund is expected to end the Fiscal Year 2023-24 with a working capital balance of \$3.1 million. The Water Operations Fund will transfer \$287,000 for Water Capital Projects. The City anticipates a total of \$119,559 in grant revenues for the water capital improvement projects. The total revenues budgeted for the Water Capital Improvement Fund for the proposed budget for the Fiscal Year 2024-25 is \$1.2 million.

Total water capital improvements budgeted for the Fiscal Year 2024-25 is \$1.2 million. Table 3 below illustrates the capital projects programmed in the Water Capital Improvement Fund:

Table 3

Water Capital Improvement Projects	Fiscal Year 2024-25
Debt Issues - Principal	\$270,000
Debt Issues - Interest	\$161,766
Kimball Intake & Drain Valve	\$225,000
Auto Meter Read	\$100,000
Replace Water Mains	\$125,000
Thermal HAA5	\$50,000
Generator & Transfer	\$45,000
Pope Street Generator	\$20,000
Relocate Dunaweal Booster	\$5,000
Raise Utility Iron on Hwy 29	\$20,000
Kimball Dam Raise	\$5,000
Brannan Street Water Main Loop	\$40,000
Water Plant Improvements	\$22,000
Master Services Agreement	\$100,000
Conn Creek Water Line	\$5,000
Total:	\$1,193,766

WASTEWATER ENTERPRISE FUND

Wastewater Operating Fund

As mentioned, the City hired Raftelis Financial Consultants, Inc. to update the City's Wastewater Utility Rates. The total revenues from the wastewater rates are budgeted at \$4.7 million, an increase of \$795 thousand due to the new fee schedule.

Operating expenditures are anticipated to increase by the amount of \$443 thousand in Fiscal Year 2024-25 when compared to Fiscal Year 2023-24. The increase includes a transfer to Wastewater Capital Improvement fund in the amount of \$900,000.

The Wastewater Operations Fund surplus before depreciation expense is approximately \$900 thousand. The operating expenditures total \$4.8 million, including a depreciation expense of approximately \$998,000.

Wastewater Capital Improvement Fund

The Wastewater Capital Improvement Fund is expected to end the Fiscal Year 2024-25 with a net deficit of approximately \$2.1 million. Total receipts programs for the Wastewater Capital Improvement Fund are \$5.9 million. The revenue budget proposed for the Fiscal Year 2024-25 is illustrated below.

- Grants (\$3.3 million): The City staff have been successful in obtaining outside funding sources to match local funds for various capital improvement projects.

Table 4

Capital Improvement Projects	Funding Source	Projected Reimbursement – Fiscal Year 2024-25
Riverside Ponds/River Restoration	Hazard Mitigation Grant (HMGP)	\$2,340,000
Riverside Ponds/River Restoration	IRWMP Grant	\$934,655
Riverside Ponds/River Restoration	Sewer Capital Fund	\$1,900,000
Riverside Ponds/River Restoration	FEMA HGP	\$134,727
Riverside Ponds/River Restoration	ARPA	\$250,000
Generator Upgrade	Hazard Mitigation Grant (HMGP)	\$51,315
Transfer In		\$900,000
	Total	\$6,510,697

- The Wastewater Operations Fund will transfer \$900,000 to the Capital fund to cover several capital projects for Fiscal Year 2024-25.

Total wastewater capital improvements budgeted for the Fiscal Year 2024-25 is \$8 million. Table 5 below illustrates the capital projects programmed in the Water Capital Improvement Fund:

Table 5

Wastewater Capital Improvement Projects	Fiscal Year 2024-25
Debt Issues - Principal	\$440,938
Debt Issues - Interest	\$112,713
Sewer Laterals	\$6,000
Rancho De Lift	\$110,000
Riverside Pond	\$6,266,615
Generator Upgrade	\$50,000
WWTP Plant Repairs	\$214,000
Sewer Main Extension Reimbursement	\$200,000
Raise Ut Hwy 29	\$12,000
Master Services Agreement	\$100,000
AB Liner	\$500,000
TOTAL	\$8,012,266

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.

EQUIPMENT REPLACEMENT FUND

This fund accounts for all 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. The budget for the Equipment Replacement Fund is \$1.18 million, below are the increases for Fiscal Year 2024-25:

- SDI Contract (\$132,000): Contract services to review and oversee the City information systems and implementation of the new ERP.
- ERP system implementation process (\$275,000).
- The above funds of \$407,000 were allocated from General Fund balance in Fiscal Year 23-24.

THANKS AND APPRECIATION

The City's annual budget preparation takes a significant commitment from the finance staff and the Calistoga Executive Team members. Special recognition goes to the Finance Team members for continuing to meet the demands and produce a well-documented and balanced budget.

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.

Sincerely,



Laura Snideman
City Manager

City Council

Donald Williams, Mayor
Irais Lopez-Ortega, Vice Mayor
Lisa Gift, Councilmember
Scott Cooper, Councilmember
Kevin Eisenberg, Councilmember

City Executive Team

Laura Snideman, City Manager
Michelle Marchetta Kenyon, City Attorney
Jed Matcham, Fire Chief
Mitchell Celaya, Police Chief
Derek Rayner, Public Works Director, City Engineer
Consuelo (Connie) Cardenas, Finance Director/City Treasurer
Greg Desmond, Planning & Building Director
Rachel Melick, Recreation Director

Finance Staff

Jovani Carrillo, Administrative Services Technician
Jeanette Torres, Administrative Services Technician
Tania Amarantes, Senior Accounting Assistant

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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 key highlights.

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 Overview

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

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	Planning and Building
City Manager's Office	Police Services
Financial Services	Public Works and Engineering Services
Fire Services	Recreation Services

Department-wide summary information includes strategic goals and accomplishments, organizational charts as well as budget appropriations.

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 are 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 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.

The budget process starts in February based on the Council strategic goals and vision set forth for the year. The city manager and department directors discuss the priorities of the Council, the mandatory cost increases from labor agreements or regulatory agencies, the capital improvement needs, and the organizational adjustments needed for the new budget year. Department directors prepare their budgets and are then submitted to the Finance Director. Concurrently, the Finance Department projects revenues for the same period and develops a budget based on the authorized full-time equivalent positions. 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 and community for review and input. Based on feedback, 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 reviews of the budget are periodically undertaken. Mid-year review in which revenues and expenditures are adjusted as necessary and presented to the City Council.

Enterprise Funds

The Enterprise Funds consist of Water and Wastewater. The water enterprise consists of distribution and treatment programs. The water distribution program maintains 40.5 miles of water mains, responds to water leaks, after-hours service calls, reads over 2,600 water meters every month for billing purposes, flushes, inspects, provides water quality and pressure testing of the system. The water treatment program operates and maintains

Kimball Dam/Reservoir and operates the Water Treatment Facility, Feige Canyon and Mt Washington Water Tanks, and operates/maintains three water booster pump stations to ensure that safe potable water is delivered to the City's residents.

The wastewater enterprise program consists of a collection and treatment program. The wastewater collection program maintains 19 miles of sewer mains, 321 manholes, four sewer lift stations, six miles of recycled water mains with two booster stations in the City. The collections program makes repairs, responding to sewer main back-ups and pump failures, repairs mains, coordinates new main replacement and performing routine line cleaning. The wastewater treatment program operates and maintains the Dunaweal Wastewater Treatment Facility to be in compliance with our NPDES and recycle water permits, including water booster pump stations and spray field disposal systems and over 48 million gallons of treated effluent storage facilities.

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.

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STRATEGIC PLANNING INITIATIVES FUND COUNCIL PRIORITIES

The Calistoga City Council is mindful of the following values, in no order of ranking, as they consider city business and focus on the annual priorities: economic vitality, housing, infrastructure, recreation, professional services, our environment, public safety, small-town character.

1) Infrastructure – Human and Physical

The Calistoga City Council wishes to maintain a “Human and Physical Capital Infrastructure Reserve Fund” based on fiscally responsible principles for the following purposes:

- a) Prioritize planning and investment that will allow for revenue generation from the Fairgrounds RV Park.
- b) Prioritize other Fairground infrastructure projects that will allow for additional Fairgrounds revenue generation to offset General Fund subsidies to the Fairgrounds.
- c) Explore options for adequate staff office space.
- d) Disaster response or major systems failures including wildfires, flooding, earthquakes, or infrastructure/facilities breaks.
- e) Road and transportation system repairs, upgrades, and traffic mitigation efforts.

For the purpose of budgeting, any available monies above the base General Fund needs and General Fund reserve will be directed to this fund.

2) Housing

The Calistoga City Council wishes to encourage the creation and maintenance of the housing stock to continue to support Calistoga’s unique identity and to minimize commute traffic impacts, described as follows:

- a) The City Council’s foremost housing interests are in encouraging ownership and rental housing for city employees, school employees, and local businesses with an emphasis on the “missing middle” for those who wish to live and work in Calistoga.
 - i) Analyze rezoning of Rural Residential zones to allow for more housing units with the goals of providing affordable and guaranteed access (possibly deed-restricted) for “missing middle” buyers and discouraging new homes from becoming infrequently-used second homes.
- b) Prioritize development of city-owned properties between Earl & Eddy.
- c) Seek input from the Housing Advisory Committee on additional ideas related to this priority and ask for their help researching implementation measures.
- d) The City Council wishes to collaborate with the school district on reuse of the property the district has identified as a possible housing site.
- e) Active staff engagement to support the above interests may require additional staff resources and will be explored as specific efforts are determined.

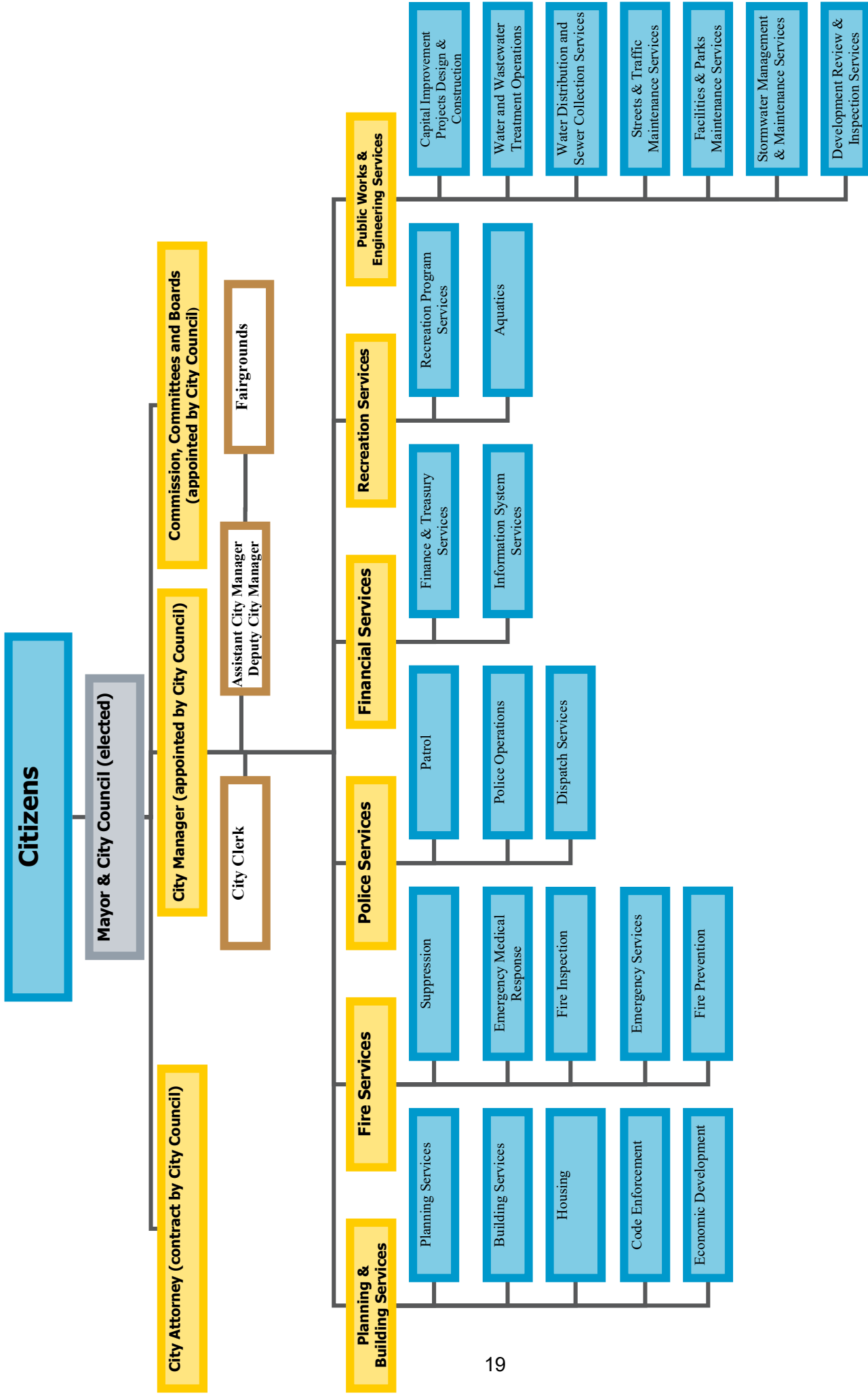
3) Fairgrounds

- a) Prioritize planning and investment that will allow for revenue generation from the RV park.
- b) Prioritize the creation of a 501(c)(3) to accept tax-deductible donations.
- c) Conduct a citywide assessment of the community wishes for uses of the property prior to the next set of decisions about financial investment, re-openings, and uses.

4) Small-town Character

The Calistoga City Council wishes to respect and maintain Calistoga's authentic small-town character by being mindful of the following actions:

- a) Review proposals with preference for community values: small-town tradition; friendly, welcoming, unassuming culture; local business; sustainability; volunteerism; simplicity; honest, unpretentious way of life; sense of belonging, connectedness.
- b) With any proposal, consider whether it enhances or diminishes small-town character.
- c) Encourage accessible government representatives.



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Personnel and Staffing
Full Time Personnel by Position

Position	Actuals FY 17-18	Actuals FY 18-19	Actuals FY 19-20	Actuals FY 20-21	Actuals FY 21-22	Actuals FY 22-23	Actuals FY 23-24	Adopted FY 24-25
Accountant	0.00	0.00	0.00	0.00	0.00	1.00	0.00	0.00
Accounting Assistant	0.00	0.00	0.00	0.00	1.00	0.00	0.00	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	0.00	0.00	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	4.00	4.00	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	1.00	0.00	0.00	0.00
Assistant/Associate Engineer	0.00	0.00	0.00	0.00	1.00	1.00	1.00	1.00
Assistant City Manager	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Building Official	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Chief Water Plant Operator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
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	1.00	0.00	0.00	0.00	0.50	0.00	0.00
Community Services Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy City Manager	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Deputy Finance Director	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Deputy Public Works Director	1.00	1.00	0.00	0.00	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	4.00	4.00	4.00	4.00	4.00
Dispatcher Supervisor	1.00	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Dispatcher Manager	0.00	0.00	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	1.00	1.00
Fairgrounds Revitalization Director	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Fire Chief	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Captain	0.00	0.00	1.00	1.00	1.00	2.00	3.00	3.00
Fire Engineer	3.00	3.00	4.00	4.00	4.00	3.00	3.00	3.00
Fire Fighter	2.00	3.00	1.00	1.00	1.00	4.00	3.00	3.00
HR/Finance Specialist	0.00	0.00	1.00	1.00	1.00	0.00	0.00	0.00
Human Resources Manager	0.00	0.00	0.00	0.00	0.00	0.00	1.00	1.00
Maintenance Superintendent	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Technician I	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00
Maintenance Technician II	4.00	4.00	4.00	3.00	3.00	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	1.00	0.00	0.00
Permit Technician	0.00	0.00	1.00	1.00	1.00	2.00	2.00	2.00
Plant Operator I	2.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00
Plant Operator II	3.00	3.00	4.00	3.00	3.00	4.00	4.00	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	1.00	1.00	1.00	1.00
Police Officer	8.00	8.00	8.00	8.00	8.00	9.00	10.00	10.00
Police Sergeant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Recreation Services Manager	1.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
Recreation Coordinator	1.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00
Recreation Director	0.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
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	1.00	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	0.00	0.00	0.00	0.00	0.00	1.00	1.00	1.00
Senior Planner/Assistant to the City Manager	1.00	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Plant Operator	0.00	0.00	0.00	0.00	1.00	1.00	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	54.00	57.00	55.00	52.00	58.00	66.50	68.00	70.00

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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 initiative-taking 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 added information becomes available. Future cost projections based on known costs are dependable. Revenue forecasts on the other hand, are based on assumptions related to future economic conditions which come with uncertainty.

City staff use 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 2024-25 are projected to increase. The increase is approximately \$778,422. The change is due to a combination of increases and decreases in revenues. Property tax and sales taxes are projected to increase by a total of \$343,860 while transient occupancy taxes are projected to increase by \$514,112. Another increase for \$147,123 in Franchise Fees, Building and Planning Service Fees and Other Reimbursements. A decrease in the general revenues is in the fire reimbursement line item in the amount of \$221,815.

Revenue and Resource Estimates General Fund

Summary of General Fund Resources

Table 1 summarizes and compares the General Fund actuals for FY 2022-23 along with the original budget for FY 2023-24, revised budget for FY 2023-24, projected FY 2023-24 revenues and forecast for FY 2024-25.

Revenue Source	Actual Revenues FY 22-23	FY 23-24 Original Budget	Amended Budget FY 23-24	Projected Budget FY 23-24	Proposed Budget FY 24-25
Property Taxes	2,992,513	2,263,082	2,659,624	2,659,624	2,909,192
Sales Taxes	1,466,859	1,437,704	1,365,819	1,365,819	1,460,111
Transient Occupancy Tax	12,245,959	11,500,000	11,404,234	11,404,234	11,918,346
Vehicle In-Lieu Fees	992,617	1,024,500	1,026,118	1,026,118	1,027,042
Franchise Fees	330,284	290,000	290,000	290,000	330,000
Other Taxes	125,111	133,342	133,342	153,842	145,000
Building and Planning Service Fees	287,650	345,363	345,363	266,607	314,172
Reimbursement for Fire Services	396,119	200,000	200,000	398,628	224,023
Reimb. Other (PW, Police, ASD)	271,630	114,100	114,100	151,442	211,000
Recreation Fees	78,558	53,800	53,800	53,800	56,850
Other Revenues	2,079,559	576,000	576,000	916,000	868,800
Grants and Contributions	144,311	-	-	91,855	91,855
Transfers In	-	-	-	125,000	125,000
	21,411,169	17,937,891	18,168,400	18,902,969	19,681,391

FUND: 01		GENERAL FUND			
Revenue Summary					
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3201	PROPERTY TAX - SECURED	\$ 2,915,631	\$ 2,579,099	\$ 2,579,099	\$ 2,827,203
3202	PROPERTY TAX - UNSECURED	\$ 76,882	\$ 80,525	\$ 80,525	\$ 81,989
3203	SALES & USE TAX	\$ 1,466,859	\$ 1,365,819	\$ 1,365,819	\$ 1,460,111
3204	TRANSIENT OCCUPANCY TAX	\$ 12,245,959	\$ 11,404,234	\$ 11,404,234	\$ 11,918,346
3205	FRANCHISES	\$ 330,284	\$ 290,000	\$ 290,000	\$ 330,000
3206	DOCUMENT TRANSFER TAX	\$ 41,497	\$ 65,000	\$ 65,000	\$ 65,000
3209	MANUFACTURING TAX	\$ 64,455	\$ 63,342	\$ 63,342	\$ 65,000
3211	BUSINESS LIC. TAX REFUND	\$ 130,215	\$ 111,000	\$ 111,000	\$ 120,000
3211 0001	BUS LIC/ADA FEE	\$ 3,879	\$ 3,300	\$ 3,300	\$ 3,500
3211 0002	BUS LIC/ISSUANCE FEE	\$ 13,238	\$ 11,300	\$ 11,300	\$ 12,500
3212	BUILDING PERMITS	\$ 176,458	\$ 210,000	\$ 150,000	\$ 195,601
3212 0001	STRONG MOTION FEE	\$ 3,570	\$ 300	\$ 300	\$ 400
3212 0002	ENERGY FEE	\$ 7,280	\$ 11,256	\$ 7,500	\$ 7,500
3212 0003	ADA FEE	\$ 2,866	\$ 1,500	\$ 1,500	\$ 1,500
3212 0005	BUILDING STANDARDS ADMIN	\$ 401	\$ 107	\$ 107	\$ 107
3212 0007	PERMIT BAG REIMB	\$ 1,807	\$ 1,800	\$ 1,800	\$ 1,500
3213	PRIOR YEAR SECURED TAXES	\$ 19,159	\$ 5,000	\$ 25,500	\$ 15,000
3219	OTHER LICENSE & PERMITS	\$ 19,291	\$ 28,000	\$ 28,000	\$ 20,000
3219 1000	ENCROACHMENT PERMITS	\$ 55,124	\$ 35,000	\$ 35,000	\$ 40,000
3220	EXCISE TAX	\$ 125	\$ -	\$ -	\$ -
3221	DELINQUENT PENALTIES & CHARGES	\$ 11,290	\$ 5,300	\$ 5,300	\$ 5,300
3222	PROP 172 PUB SAFETY	\$ 102,733	\$ 76,000	\$ 78,342	\$ 78,400
3226	NAPA COUNTY VEHICLE FINES	\$ 9,321	\$ 5,000	\$ 5,000	\$ 5,000
3227	NAPA MISDEMEANOR FINES	\$ 236	\$ 100	\$ 100	\$ 100
3228 0001	TOBACCO GRANT	\$ 144,311		\$ 91,855	\$ 91,855
3229	PARKING FINES (LOCAL)	\$ 5,449	\$ 3,000	\$ 3,000	\$ 7,500
3230 0003	HUD 13577	\$ 130,143	\$ -	\$ -	\$ -
3232	VEHICLE IN LIEU FEES	\$ 992,617	\$ 1,026,118	\$ 1,026,118	\$ 1,027,042
3236	H/O PROPERTY TAX EXEMPTION	\$ 7,486	\$ 7,100	\$ 7,100	\$ 7,500
3243	REIMB FOR FIRE SERVICES	\$ 396,119	\$ 200,000	\$ 398,628	\$ 224,023
3244	REIMB FOR PLANNING SERIVCES	\$ 34,351	\$ 35,000	\$ 45,000	\$ 47,564

FUND: 01		GENERAL FUND			
Revenue Summary					
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3245	REIMB FOR PUBLIC WORKS	\$ 66,351	\$ 15,000	\$ 50,000	\$ 45,000
3245 0001	ELECTRICAL VEHICLE CHARGING ST	\$ -			
3251	INVESTMENT EARNINGS	\$ 366,585	\$ 25,000	\$ 375,000	\$ 450,000
3254 0001	FEMA/STATE DISASTER REIMB	\$ 31,556	\$ -	\$ -	\$ -
3254 0004	COVID FISCAL RECOVERY FY20-21	\$ 627,597	\$ -	\$ -	\$ -
3256	POLICE SERVICES CHARGES	\$ 87,541	\$ 15,000	\$ 15,000	\$ 75,000
3260	RENTAL INCOME	\$ 18	\$ -	\$ -	\$ 250
3260 0002	RECREATION FACILITIES	\$ 20,299	\$ 15,200	\$ 15,200	\$ 18,000
3261	OTHER FILING FEES	\$ -	\$ 200	\$ 200	\$ -
3261 0001	GROWTH MGMT ALLOCATION APPLICT	\$ -	\$ 200	\$ 200	\$ -
3263	PLAN CHECK FEE	\$ 60,916	\$ 85,000	\$ 60,000	\$ 60,000
3279	CENTRAL SERVICES OVERHEAD	\$ -	\$ 340,000	\$ 330,000	\$ 165,000
3282	REIMB FOR MISC CITY SERVICES	\$ 31,717	\$ 5,000	\$ 5,000	\$ 5,000
3283 0001	EDUCATION/RECREATION COURSES	\$ 5,387	\$ 8,000	\$ 8,000	\$ 5,000
3284	RECREATION FEES	\$ 460	\$ 500	\$ 500	\$ 500
3284 0001	RECREATION PROGRAMS	\$ 1,809	\$ 1,700	\$ 1,700	\$ 2,000
3286	AQUATIC FEES	\$ 23,330	\$ 20,000	\$ 20,000	\$ 600
3286 0001	AQUATICS-DAILY ADMISSION	\$ 5,620	\$ 600	\$ 600	\$ 22,000
3286 0002	AQUATICS-PASSES	\$ 1,408	\$ 1,000	\$ 1,000	\$ 1,000
3286 0003	AQUATICS-SWIM LESSONS	\$ 7,830	\$ 5,000	\$ 5,000	\$ 5,000
3286 0004	AQUATICS-RENTALS/MISC REV	\$ 11,056	\$ 300	\$ 300	\$ 1,000
3286 0005	AQUATICS-CONCESSION/RETAIL	\$ 1,342	\$ 1,500	\$ 1,500	\$ 1,500
3289	OTHER REVENUE	\$ 635,392	\$ 5,000	\$ 5,000	\$ 40,000
	GRANTS AND CONTRIBUTIONS		\$ 1,263,000	\$ 200,000	\$ 480,000
3299	TRANSFERS IN - PROJECTS	\$ 1,749,245	\$ 2,116,100	\$ 1,673,868	\$ 1,775,000
3299	TRANSFERS IN	\$ -	\$ -	\$ 125,000	\$ 125,000
3299	TRANSFERS IN WATER & SEWER LOANS TO GF RESERVE	\$ -	\$ -	\$ -	\$ 215,938
3304	RECYCLED WATER PROCEEDS	\$ 15,420	\$ -	\$ -	\$ -
3306	RECYCLED WATER PROCEEDS	\$ 500	\$ -	\$ -	\$ -
	Total Revenue Annually	\$ 23,160,414	\$ 21,547,500	\$ 20,776,837	\$ 22,152,329

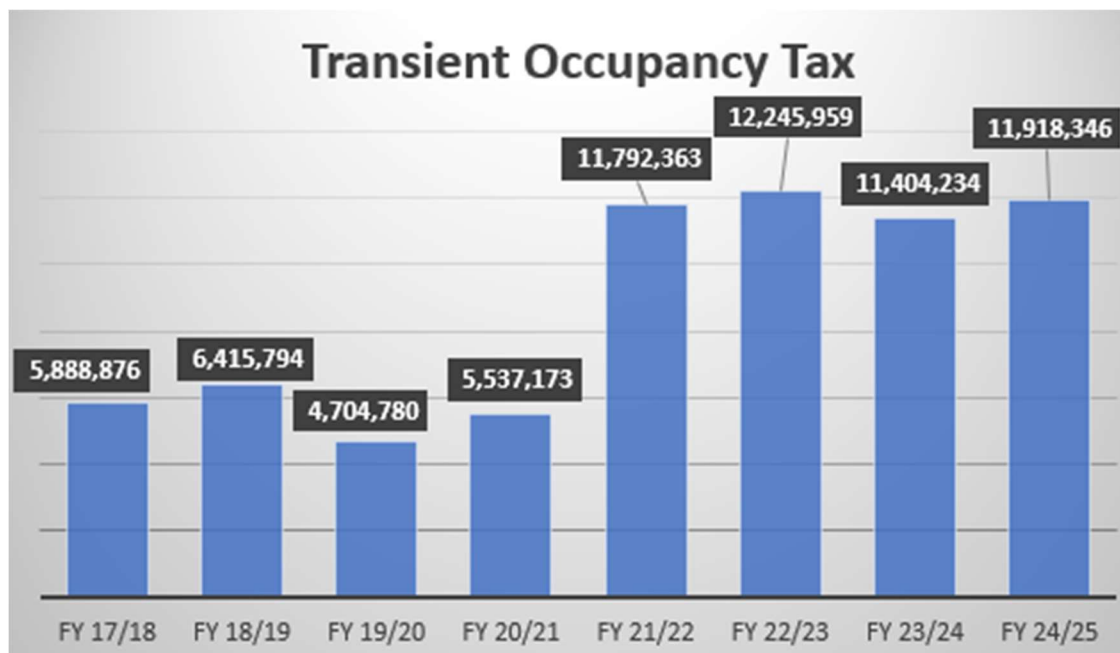
Revenue and Resource Estimates**Transient Occupancy Tax**

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 make up for 54.3% of all projected General Fund resources FY 2024-25.

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. The City has experienced a rebound in the TOT revenues in the Fiscal Year 23-24. The Fiscal Year 2024-25 budget includes minimal growth.

Additional funding comes from a 2% voluntary assessment of lodging revenues. Of the 2% the County wide marketing program, Visit Napa Valley, receives 74% of revenues while the local Tourism Improvement District, TID, receives 25% and the City receives the remaining 1% for administration.

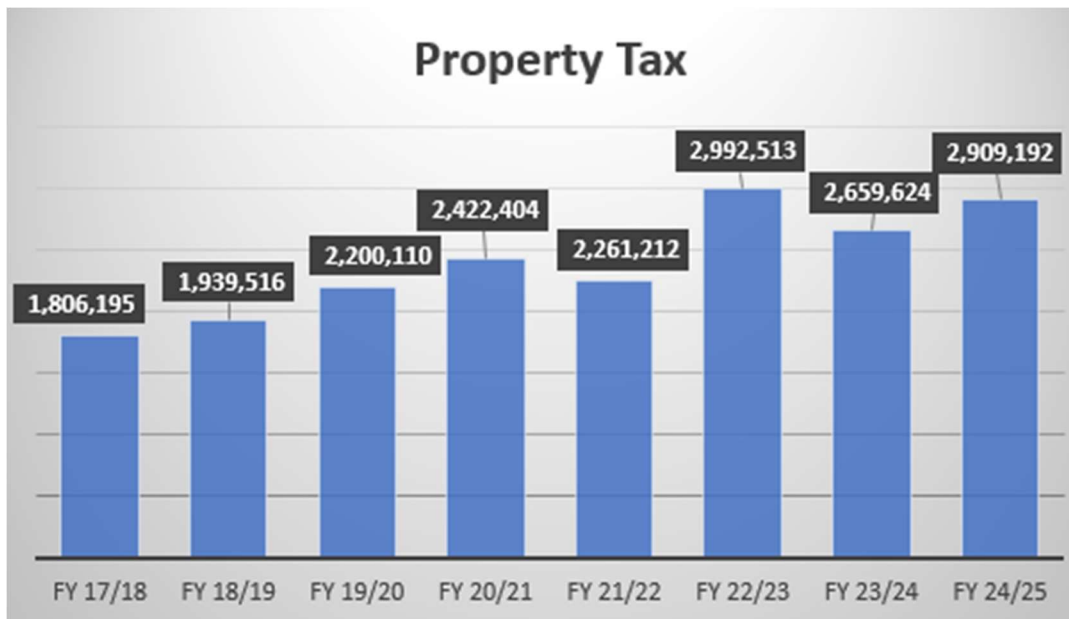
The FY 2024-25 Budget projects increase in transient occupancy tax for the City of Calistoga following the return to normal activity levels prior to the COVID-19 pandemic. The City is projecting an increase of approximately \$514,112 or 4.5% in transient occupancy tax which translates to \$11,918,346. The table below illustrates the TOT taxes for the current year and prior six years.



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. Property tax accounts for 13.3% of all General Fund resources projected next year.

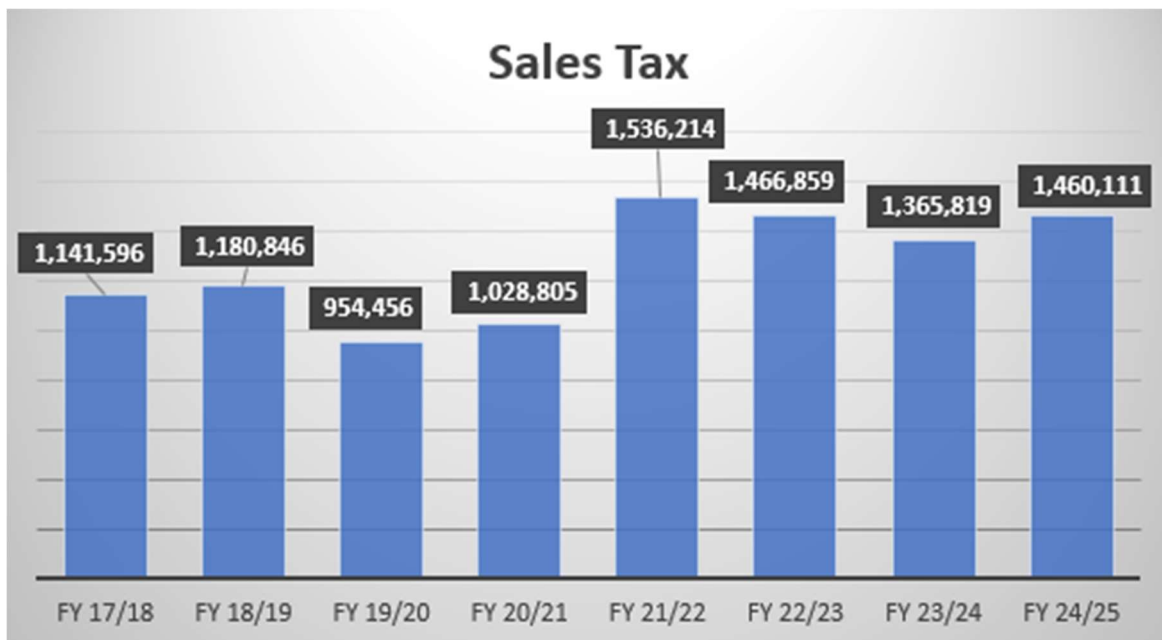
The City works with a property tax consultant in projecting property tax revenue, an estimate made with five factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, Proposition 8 administrative reductions and Proposition 13's annual inflation adjustment. Total property taxes are budgeted to increase in the Fiscal Year 2024-25. The increase in property tax revenues can be attributable to a combination of factors including the 21% increase in improvements to non-residential new construction. The total property taxes included in the Fiscal Year 2024-25 budget is \$2,909,192. The table below illustrates the property taxes for the current year and prior six years.



Revenue and Resource Estimates**Sales Tax**

California sales tax is imposed on the total retail price of any tangible individual 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 are currently 7.75% of which Calistoga receives 1% from the California Board of Equalization for transactions occurring within the City. Sales tax makes up 6.7% of next year's overall General Fund resources.

The City works closely with the sales tax consultant, HDL, Coren & Cone, in projecting sales tax revenue. Based on HdL's analysis of the trend in year-to-date tax receipts and an examination of local business data, the consultant anticipates the City will receive sales tax revenue of \$1.4 million in the Fiscal Year 2023-24. For FY 2023-24 revenues are anticipated to increase by \$94,292 or 6.9% when compared to the current FY 2023-24. The primary reason for the increase is due to a shift in the sales tax revenue allocation from the Countywide pool. The total sales taxes included in the Fiscal Year 2024-25 budget is \$1,460,111. The table below illustrates the property taxes for the current year and prior six years.

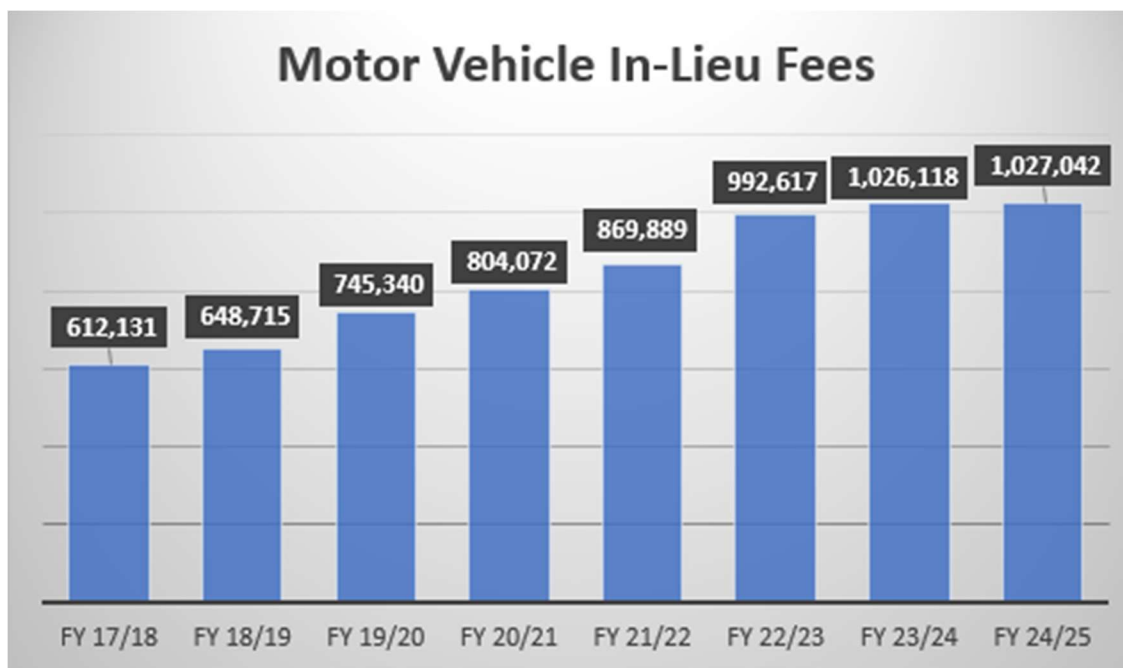


Revenue and Resource Estimates**Other Taxes**

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.

For FY 2024-25 revenues are anticipated to increase by \$924 or .9% when compared to the current FY 2023-24. The primary reason for the increase is due to an increase in the assessed valuation used to calculate the VLF fees. The total VLF fees included in the Fiscal Year 2024-25 budget is \$1,027,042. The table below illustrates the property taxes for the current year and prior six years.



FUND: 01		General Fund			
Expense Summary					
Expense	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4107	Community Promotions	399,933	379,800	344,150	351,078
4108	Finance	430,984	792,800	798,368	1,042,812
4109	Planning Commission	5,830	5,630	5,630	8,980
4110	City Council	99,673	74,249	76,064	121,395
4111	City Clerk	114,731	216,212	225,293	243,453
4113	City Attorney	270,000	500,000	500,000	250,000
4114	City Manager	456,849	783,094	691,417	902,636
4115	Planning	806,094	764,008	787,457	872,865
4116	Police	2,925,206	3,061,451	3,086,616	3,514,477
4117	Fire Services	2,588,851	2,535,649	2,538,930	3,344,735
4119	Non Departmental	212,612	335,095	270,095	158,095
4121	Public Works Admin	273,328	493,541	492,859	428,131
4122	Public Works Streets	697,433	593,819	605,158	801,911
4123	Parks Maintenance	396,480	339,007	341,011	431,333
4124	Maintenance Shop	72,935	17,390	19,422	34,516
4125	Building Division	586,836	324,879	334,806	584,000
4126	Pool Maintenance	231,309	292,950	281,737	329,226
4127	Building Maintenance	524,437	456,850	470,317	629,821
4129	Police Dispatch	922,796	817,262	842,982	1,034,805
4133	Elections	46,950	8,463	8,463	103,500
4138	Fire Emergency Services	72,816	12,400	11,000	12,000
4152	Recreation Division	246,724	526,291	537,860	979,894
4153	Education/Courses Recreation	129,050	30,600		
4154	Senior Programs	66,235	43,200	43,200	36,400
4155	Community Events	31,787	12,800	12,800	13,000
4156	Aquatics	421,167	301,600	301,600	354,650
4170	Risk Program	764,728	1,173,792	1,245,098	989,789
4172	Personnel (Human Resources)	400,161	470,536	480,675	255,426
4173	Sharpsteen	21,606	22,748	26,443	30,028
4174	Library	152,250	152,250	152,250	187,000
4176	Economic Development	581,796	534,000	534,000	550,000
	Other Contracts	55,000	43,000	18,000	18,000
	Transfers Out	2,327,074	5,051,630	5,425,532	373,902
4670	Housing element			40,345	45,000
	Fairgrounds				648,531
	Total Expenditures Annually	17,333,661	21,166,996	21,549,578	19,681,391

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City Manager's Office**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.

Legal Services

The City Attorney is appointed by the City Council on a contract basis.

City Clerk

The Office of the City Clerk is a service department within the municipal government upon which the City Council, all City departments, and the general public rely for information regarding the operations and legislative history of the City. The City Clerk serves as the liaison between the public and City Council and provides related municipal services. The City Clerk is also the local official for elections, local legislation, the Public Records Act, the Political Reform Act, and the Brown Act (open meeting laws). Before and after the City Council takes action, the City Clerk ensures that actions are in compliance with all federal, state, and local statutes and regulations and that all actions are properly executed, recorded, and archived. As a Records Manager, the City Clerk oversees the preservation and protection of the public record including maintaining the minutes, ordinances, and resolutions adopted by the city council.

Human Resources

The human resource function resides in the city manager's office. Administration of the personnel rules and regulations, the labor memorandum of understanding agreements, the recruitment process, and other labor related issues are included in this function. The Finance Department also provides support for personnel services, labor negotiations, benefits, and other labor related issues.

City Manager's Office**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. 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 various contracts and agreements with outside vendors are done to identify risks in the activity and mitigate or transfer the risk.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2023-24

- ☑ Negotiated and finalized a purchase and sale agreement for the purchase of the Napa County Fairgrounds
- ☑ Implemented the renovation of City Hall building to accommodate for new personnel positions.
- ☑ Administrative Services Director, Planning and Building Director, Human Resources Manager, and City Clerk hires.
- ☑ Multiple temporary help hires.
- ☑ Began implementation of IT assessment recruiting and selecting a Virtual CIO to manage IT projects, including proposals for new website and enterprise resource planning software.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2024-25

- Support City Council Infrastructure, Housing, Fairgrounds, and Small-town Character priorities.
- Fill staff vacancies
- Implement operational best practices
- Continue IT assessment implementation.
- City Council elections including candidate forum and new councilmember orientation activities.
- Begin Fairgrounds revitalization implementation.
- Implement new website.
- Implement Enterprise Resource Planning software.

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4107** Prog Desc: **COMMUNITY PROMOTIONS**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4442	CITY OF NAPA HOUSING	\$ 84,241	\$ 50,000	\$ 53,950	\$ 53,950
4446	MISC PROMOTIONS	\$ 1,680	\$ 600	\$ 2,000	\$ 600
4447	FAIRGROUND INKIND PARADE	\$ -	\$ -	\$ -	\$ -
4451	UPVALLEY FAMILY CENTER	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
4453	NORTH BAY ANIMAL SERVICES	\$ 18,000	\$ 24,000	\$ 24,000	\$ 24,000
4463	COMMUNITY ACTION SEN	\$ -	\$ 3,500	\$ 3,500	\$ 3,500
4479	UPVALLEY FAMILY CENTER	\$ 126,150	\$ 110,700	\$ 110,700	\$ 110,700
4487	BOYS AND GIRLS CLUB	\$ 43,000	\$ 40,000	\$ 40,000	\$ 40,000
4552	RIANDA HOUSE	\$ 3,867	\$ -	\$ -	\$ -
4554	FAIR HOUSING	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
4555	CALISTOGA AFFO	\$ -	\$ 16,000	\$ -	\$ -
4558	NVTA ANNUAL MEMBERSHIP	\$ 3,000	\$ 8,000	\$ 8,000	\$ 8,300
4559	ACTIVE TRANSPORTATION PROGRAM	\$ 1,000	\$ -	\$ -	\$ -
4560	CELEBRATE NAPA	\$ 10,000	\$ -	\$ 10,000	\$ 10,000
4565	COM GDR	\$ 4,935	\$ -	\$ -	\$ -
4567	CAC - JPA CLIMATE	\$ -	\$ -	\$ -	\$ 22,656
4569	BRANNAN CENER	\$ 10,000	\$ -	\$ -	\$ -
4570	LEAVERSHP NAPA VALLEY	\$ 3,000	\$ -	\$ -	\$ -
4572	CEA GRANTS	\$ -	\$ 25,000	\$ 25,000	\$ 5,000
4573	COMMUNITY ENRICHMENT		\$ 25,000	\$ 25,000	\$ 30,372
Totals		\$ 350,873	\$ 344,800	\$ 344,150	\$ 351,078

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4110** Prog Desc: **CITY COUNCIL**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 497	\$ 1,000	\$ 1,000	\$ 1,000
4402	CONTRACT SERVICES	\$ 158	\$ 25,000	\$ 25,000	
4405	TRAINING/TRAVEL	\$ 1,300			
4410	ADVERTISING`	\$ 2,614			
4415	MAILING/COPYING				
4430	DUES AND SUBSCRIPTIONS				\$ 2,500
4650	TRAININGS AND MEETINGS				\$ 7,500
4665	M. Dunsford	\$ 115			
4666	Gary Kraus	\$ 1,508			
4667	Chris Canning	\$ 1,100			
4668	Irais Ortega	\$ 2,355			
4669	Lisa Gift	\$ 600			
4674	Donald Williams	\$ 281			
Totals		\$ 10,528	\$ 26,000	\$ 26,000	\$ 11,000

Salaries and Benefits

4303	CITY COUNCIL FICA/MEDICARE	\$ 529	\$ 1,815	\$ 1,815	\$ 4,865
4308	CITY COUNCIL PART TIME WAGES	\$ 12,300	\$ 12,000	\$ 12,000	\$ 63,600
4311	CITY COUNCIL MEDICAL/DENTAL	\$ 42,928	\$ 35,529	\$ 35,529	\$ 38,475
4312	CITY COUNCIL WORKER'S COMP	\$ 2,853	\$ 450	\$ 450	\$ 3,184
4313	CITY COUNCIL OTHER BENEFITS	\$ 253	\$ 270	\$ 270	\$ 270

Total Salary and Benefits

\$ 58,862	\$ 50,064	\$ 50,064	\$ 110,395
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TOTAL FY 24-25 BUDGET

\$ 69,390	\$ 76,064	\$ 76,064	\$ 121,395
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4111** Prog Desc: **CITY CLERK**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 1,274	\$ 1,800	\$ 1,800	\$ 3,900
4402	CONTRACT SERVICES	\$ 28,137	\$ 22,516	\$ 30,000	\$ 30,000
4405	TRAINING/MEETINGS	\$ -	\$ 5,000	\$ 5,000	\$ 6,000
4410	ADVERTISING`	\$ 901	\$ 1,300	\$ 1,300	\$ 1,300
4415	MAILING/COPYING	\$ (388)	\$ 350	\$ 350	\$ 500
4430	DUES AND SUBSCRIPTIONS	\$ 287	\$ 400	\$ 400	\$ 400
4650	TRAININGS AND MEETINGS	\$ 1,638			
4510	EQUIPMENT REPLACEMENT F	\$ 2,769	\$ 1,600	\$ 3,198	\$ 4,440
	Totals	\$ 34,618	\$ 32,966	\$ 42,048	\$ 46,540

Unfunded Liability **\$ 3,980**

Salaries and Benefits

4301	CITY CLERK SALARIES	\$ 43,482	\$ 123,300	\$ 123,300	\$ 122,769
4308	CITY CLERK PART TIME WAGES	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
4302	CITY CLERK OVERTIME PAY	\$ -	\$ -	\$ -	
4303	CITY CLERK FICA/MEDICARE	\$ 3,301	\$ 9,524	\$ 9,524	\$ 9,953
4309	CITY CLERK SPECIAL PAY	\$ 1,236	\$ 1,200	\$ 1,200	\$ 7,338
4310	CITY CLERK PERS	\$ 6,713	\$ 12,453	\$ 12,453	\$ 9,900
4311	CITY CLERK MEDICAL/DENTAL	\$ 5,668	\$ 13,833	\$ 13,833	\$ 20,121
4312	CITY CLERK WORKER'S COMP	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
4313	CITY CLERK OTHER BENEFITS	\$ 152	\$ 435	\$ 435	\$ 351
4316	CITY CLERK EMPLOR PAD 401 (A)				\$ -

Total Salary and Benefits	\$ 60,554	\$ 183,245	\$ 183,245	\$ 196,913
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TOTAL FY 24-25 BUDGET	\$ 95,172	\$ 216,211	\$ 225,293	\$ 243,453
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4113** Prog Desc: **CITY ATTORNEY**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4402	CONTRACT SERVICES	\$ 659,240	\$ 500,000	\$ 500,000	\$ 250,000
Totals		\$ 659,240	\$ 500,000	\$ 500,000	\$ 250,000

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4114** Prog Desc: **CITY MANAGER**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 354	\$ 1,900	\$ 1,900	\$ 1,900
4402	CONTRACT SERVICES	\$ 62,505	\$ 50,000	\$ 150,000	\$ 50,000
4403	UTILITIES	\$ 2,825	\$ 2,800	\$ 3,638	\$ 4,100
4405	TRAINING/TRAVEL	\$ 20,267	\$ 21,500	\$ 21,500	\$ 21,500
4415	MAILING/COPYING	\$ (331)	\$ 300	\$ 300	\$ 300
4430	DUES AND SUBSCRIPTIONS	\$ 7,285	\$ 8,599	\$ 8,599	\$ 8,599
4450	LEGAL AIDE	\$ 2,075	\$ -	\$ -	\$ -
4650	TRAINING AND MEETINGS	\$ 1,096	\$ 5,000	\$ 5,000	\$ 5,000
4510	EQUIPMENT REPLACEMENT F	\$ 11,024	\$ 7,500	\$ 12,734	\$ 17,691
Totals		\$ 107,101	\$ 97,599	\$ 203,671	\$ 109,090

Unfunded Liability **\$ 10,368**

Salaries and Benefits

4301	CITY MANAGER SALARIES	\$ 175,454	\$ 524,689	\$ 326,940	\$ 603,836
4302	CITY MANAGER OVERTIME PAY	\$ -	\$ 5,000	\$ 5,000	
4303	CITY MANAGER FICA/MEDICARE	\$ 18,861	\$ 39,545	\$ 39,545	\$ 47,153
4309	CITY MANAGER SPECIAL PAY	\$ 186	\$ 1,800	\$ 1,800	\$ 7,740
4310	CITY MANAGER PERS	\$ 17,487	\$ 45,616	\$ 45,616	\$ 52,827
4311	CITY MANAGER MEDICAL/DENTAL	\$ 10,589	\$ 33,101	\$ 33,101	\$ 28,499
4312	CITY MANAGER WORKER'S COMP	\$ 20,824	\$ 8,500	\$ 8,500	\$ 23,241
4313	CITY MANAGER OTHER BENEFITS	\$ 465	\$ 1,488	\$ 1,488	\$ 6,551
4314	CITY MANAGER SHARE SAVINGS	\$ 400	\$ -	\$ -	
4316	CITY MANAGER EMPLR PD 401(a)	\$ 6,732	\$ 25,756	\$ 25,756	\$ 13,331

Total Salary and Benefits	\$	250,998	\$	685,495	\$	487,746	\$	793,546
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TOTAL FY 24-25 BUDGET	\$	358,099	\$	783,094	\$	691,417	\$	902,636
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4133** Prog Desc: **CITY CLERK- ELECTIONS**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 140	\$ -	\$ -	\$ 1,000
4402	CONTRACT SERVICES	\$ 71,233	\$ 8,000	\$ 8,000	\$ 100,000
4410	ADVERTISING	\$ 1,357	\$ -	\$ -	\$ 2,000
4415	MAILING/COPYING	\$ -	\$ 463	\$ 463	\$ 500
4650	TRAININGS AND MEETINGS	\$ 1,447	\$ -	\$ -	\$ -
Totals		\$ 74,176	\$ 8,463	\$ 8,463	\$ 103,500

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4170** Prog Desc: **RISK MGMT DEPARTMENT**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4411	INSURANCE PREMIUMS	\$ 723,972	\$ 1,073,792	\$ 1,145,098	\$ 1,339,765
4435	CLAIMS PAID	\$ 6,087	\$ 100,000	\$ 100,000	\$ 118,000
Totals		\$ 730,059	\$ 1,173,792	\$ 1,245,098	\$ 1,457,765

NOTE: AMOUNT ALLOCATED TO ALL CITY DEPARTMENTS FOR FY 24-25 BUDGET W/C \$ (467,976)

Salaries and Benefits	
4301	RISK MGMT SALARIES \$ 39,247
4303	RISK MGMT FICA/MEDICARE \$ 2,425
4305	RISK MGMT INCENTIVE PAY
4309	RISK MGMT SPECIAL PAY \$ 1,572
4310	RISK MGMT PERS \$ 10,251
4311	RISK MGMT MEDICAL/DENTAL \$ 1,872
4312	RISK MGMT WORKER'S COMP
4313	RISK MGMT OTHER BENEFITS \$ 105
4316	RISK MGMT EMPLR PD 401(a) \$ 2,104
4411	RISK MGMT INSURANCE PREM
4435	RISK MGMT CLAIMS PAID

Total Salary and Benefits	\$	57,575	\$	-	\$	-	\$	(467,976)
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TOTAL FY 24-25 BUDGET	\$	787,635	\$	1,173,792	\$	1,245,098	\$	989,789
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4172** Prog Desc: **PERSONNEL DEPARTMENT**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 1,279	\$ 300	\$ 300	\$ 300
4402	CONTRACT SERVICES	\$ 162,335	\$ 192,700	\$ 192,700	\$ 40,000
4405	TRAINING/TRAVEL	\$ 102	\$ 1,000	\$ 1,000	\$ 1,000
4410	ADVERTISING	\$ 68,906	\$ 22,000	\$ 22,000	\$ 15,000
4415	MAILING/COPYING	\$ (348)	\$ 1,100	\$ 1,100	\$ 1,100
4424	HEALTH	\$ 8,017	\$ 41,200	\$ 41,200	\$ 10,000
4441	RETIREE HEALTH BENEFITS	\$ 2,255	\$ 30,000	\$ 30,000	\$ 2,500
4510	EQUIPMENT FUND RENTAL	\$ 9,656	\$ 10,139	\$ 10,139	\$ 15,498
Totals		\$ 252,203	\$ 298,439	\$ 298,439	\$ 85,398

Unfunded Liability

\$ 4,931

Salaries and Benefits

4301	PERSONNEL SVCS SALARIES	\$ 144,588	\$ 114,547	\$ 114,547	\$ 125,741
4302	PERSONNEL SVCS OVERTIME PAY	\$ 1,237	\$ 8,763	\$ 8,763	
4303	PERSONNEL SVCS FICA/MEDICARE	\$ 10,981	\$ 30,000	\$ 30,000	\$ 9,711
4309	PERSONNEL SVCS SPECIAL PAY	\$ 93	\$ 8,797	\$ 8,797	\$ 1,200
4310	PERSONNEL SVCS PERS	\$ 8,317	\$ 10,626	\$ 10,626	\$ 12,700
4311	PERSONNEL SVCS MEDICAL/DENTAL	\$ 4,372	\$ 3,300	\$ 3,300	\$ 15,269
4312	PERSONNEL SVCS WORKER'S COMP	\$ -	\$ 476	\$ 476	
4313	PERSONNEL SVCS OTHER BENEFITS	\$ 166	\$ 5,727	\$ 5,727	\$ 476
4316	PERSONNEL SVCS EMPLR PD 401(a)	\$ 2,104			\$ -

Total Salary and Benefits

\$ 171,857 \$ 182,236 \$ 182,236 \$ 170,028

TOTAL FY 24-25 BUDGET

\$ 424,060 \$ 480,675 \$ 480,675 \$ 255,426

Administrative Services Department Support Services
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The Administrative Services 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.
- **Financial planning** includes budget development and projections; budgeting and financial policies; and financial advisory services to the other departments. This also includes 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.

Administrative Services Department Support Services
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- **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 organization's 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.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2023-24

- ☑ Managed and updated all fee increases promptly.
- ☑ Maintaining an Equipment Replacement Reserve Fund.
- ☑ Implemented a new payroll schedule pursuant to the labor agreements.
- ☑ Prioritized customer service.
- ☑ Maintain the General Fund Reserves at 50% in FY 2023-24 of operating expenses.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2024-25

- Continue to reduce City operating costs.
- Develop and adopt a long-term General Fund revenue, expenditure and capital improvement projects forecast.
- Adopt a fiscal year budget with conservative assumptions and with the enhancement of reserve funds.
- Set up new fund to separate Information Technology from Equipment Replacement fund in order to track agreements and expenditures with accuracy.
- Set up new fund for Fairgrounds.
- Track CDBG revenue and expenditures in separate fund from general fund.
- Develop and implement year end schedules.
- Complete year-end and annual City audit in a timely manner.
- Start the implementation of a new ERP software.

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4108** Prog Desc: **FINANCE DEPARTMENT**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 3,942	\$ 4,500	\$ 4,500	\$ 4,500
4402	CONTRACT SERVICES	\$ 102,559	\$ 279,795	\$ 293,240	\$ 75,000
4403	UTILITIES	\$ 2,825	\$ 3,000	\$ 3,557	\$ 3,700
4405	TRAINING/TRAVEL	\$ -	\$ 19,925	\$ 6,479	\$ 19,925
4415	MAILING/COPYING	\$ 3,173	\$ 2,400	\$ 2,400	\$ 2,400
4430	DUES/SUBSCRIPTIONS	\$ 125	\$ 1,399	\$ 1,399	\$ 1,509
4510	EQUIPMENT REPLACEMENT FUND	\$ 10,400	\$ 7,000	\$ 12,012	\$ 16,694
	Totals	\$ 123,024	\$ 318,019	\$ 323,587	\$ 123,728

Unfunded Liability **\$ 41,688**

	Salaries and Benefits				
4301	FINANCE SALARIES	\$ 417,940	\$ 279,338	\$ 279,338	\$ 620,793
4302	FINANCE OVERTIME PAY	\$ 2,109	\$ 3,000	\$ 3,000	\$ -
4303	FINANCE FICA/MEDICARE	\$ 22,013	\$ 42,704	\$ 42,704	\$ 48,962
4305	FINANCE INCENTIVE PAY				
4308	FINANCE PART TIME WAGES	\$ 6,452	\$ 15,000	\$ 15,000	\$ -
4309	FINANCE SPECIAL PAY	\$ 9,356	\$ 14,513	\$ 14,513	\$ 19,231
4310	FINANCE PERS	\$ 70,311	\$ 50,849	\$ 50,849	\$ 52,767
4311	FINANCE MEDICAL/DENTAL	\$ 13,336	\$ 53,889	\$ 53,889	\$ 122,276
4312	FINANCE WORKER'S COMP	\$ 10,035	\$ 8,500	\$ 8,500	\$ 11,200
4313	FINANCE OTHER BENEFITS	\$ 507	\$ 2,188	\$ 2,188	\$ 2,167
4314	FINANCE SHARE SAVINGS	\$ 1,800	\$ 4,800	\$ 4,800	\$ -
4316	FINANCE EMPLOR PAD 401 (A)				\$ -

Total Salary and Benefits **\$ 553,860 \$ 474,781 \$ 474,781 \$ 919,084**

TOTAL FY 24-25 BUDGET **\$ 676,885 \$ 792,800 \$ 798,368 \$ 1,042,812**

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4119** Prog Desc: **NON DEPARTMENTAL**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 2,465	\$ 4,365	\$ 4,365	\$ 4,365
4402	CONTRACT SERVICES	\$ 44,900	\$ 43,000	\$ 43,000	\$ 45,000
4405	TRAINING/TRAVEL	\$ 4,699	\$ -	\$ -	\$ -
4414	AUDIT FEES	\$ 31,291	\$ 61,825	\$ 61,825	\$ 66,825
4415	MAILING/COPYING	\$ 2,317	\$ 2,400	\$ 2,400	\$ 2,400
4430	DUES AND SUBSCRIPTIONS	\$ 3,857	\$ 6,905	\$ 6,905	\$ 6,905
4431	FEES	\$ 5,149	\$ 26,400	\$ 26,400	\$ 26,400
4465	STAFF DEVELOPMENT	\$ 330	\$ 3,000	\$ 3,000	\$ 3,000
4466	CELEBRATIONS	\$ 1,496	\$ 3,200	\$ 3,200	\$ 3,200
4499	CONTINGENCY- CLAIMS	\$ 156	\$ 140,000	\$ 75,000	\$ -
4510	EQUIPMENT REPLACEMENT	\$ -	\$ 44,000	\$ 44,000	\$ -
Totals		\$ 96,659	\$ 335,095	\$ 270,095	\$ 158,095

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 10 full-time employees (Fire Chief, 3 Fire Captains, 3 Fire Engineers, 3 full-time Firefighter/EMT's, and up to 6 part-time Firefighter/EMT's. The daily staffing consists of 1 Fire Captain, 1 Fire Engineer, 1 full-time Firefighter/EMT, and 1 part-time Firefighter/EMT, for a total of 4 personnel on duty. Full time personnel are assigned to shifts (A,B,C) and rotate every 48 hours (AA,BB,CC). The Fire Chief works a 40+ hour week and is on call for any emergency that may occur.

The Department response times are outstanding, averaging 2.75 minutes for all emergency calls within the city limits. These response times are achieved by having the Department staffed 24 hours per day and by Police Department providing an incident pre-alert when a 911 call is received by Calistoga 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 1,199 incidents during 2023. Of that number, approximately 23% of the incidents were outside the city limits in contracted response areas of Napa County and Sonoma County. With respect to all incidents, approximately 61% were rescues and emergency medical services, 3% were fire related with the remaining 36% originating from hazardous conditions (gas, electrical, environmental), public service activities, false fire alarms, severe weather, and special incident types. 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 contracts with Napa County Fire Department, Sonoma County Fire District, and Northern Sonoma County Fire District to provide emergency response services to Napa County immediately surrounding Calistoga, Sonoma County to the West of Calistoga and to the Knights Valley and Franz Valley areas. Under the contract, the City will receive \$1,296 per call for these services, which will be approximately \$250,000 - \$300,000 annually into the General Fund.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 23-24

- Hiring and onboarding of new Fire Chief
- Implemented Fire Department Fee Schedule
- Continued the requirements needed to remain in compliance as a Heart Safe Community.
- Continued building inspection program utilizing California Fire Code standards on all commercial properties.
- Updated Lexipol policy manual.
- Participated in the CHS L-MIT Inventeam project.
- Over 2,500 hours of training completed by personnel in various topics
- Partnered with the California Joint Apprenticeship Committee (CalJAC).
- Grant applications submitted to FEMA and The Office of Traffic Safety
- Participation in the Napa County LAFCO Municipal Services Review
- Updated OES Salary and Administrative reimbursement rates
- Provided 3 senior fire-safety presentations at senior living facilities.
- Galleri Cancer screening for all Fire Department members
- Replacement of 50% of the firehose inventory
- Implemented new software streamlining reports, inspections, scheduling and incident response and management.

Fire Department Fire Services
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MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2024-2025

1. Staffing
 - Recruit, hire, and onboard part-time Firefighter/EMT's to fill our roster.
2. Prevention
 - 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.
 - Fully implement new cloud-based fire inspection program.
 - Implement fire code operational permits.
3. Emergency Response
 - Improve medical aid responses by completing advanced training on the use of I-GEL devices for advanced airways.
 - Improve firefighter safety by continuing to establish Standard Operating Procedures.
 - Improve emergency incident response and management through the use of the Tablet Command incident management program.
 - Replace aging fire hose to ensure readiness and reliability of equipment to aid in fire suppression.
4. Training
 - Have remaining full-time personnel (4) complete Helicopter Rescue Technician (HRT) training to ensure 24/7 coverage and availability for rescue operations.
 - Fully implement new Annual Training Plan
 - Fully implement new Probationary Firefighter program.
 - Continue 100% compliance with target solutions training for all personnel.
 - Continue 100% compliance with all DBT and policy acknowledgments with Lexipol for all personnel.
5. Other
 - Design and order a new Type 1 fire engine.

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4117** Prog Desc: **FIRE SERVICES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 9,349	\$ 18,900	\$ 18,900	\$ 16,950
4402	CONTRACT SERVICES	\$ 30,497	\$ 50,525	\$ 50,525	\$ 142,788
4403	UTILITIES	\$ 29,309	\$ 40,500	\$ 35,405	\$ 37,000
4404	REPAIRS & MAINTENANCE	\$ 57,998	\$ 54,150	\$ 54,150	\$ 55,950
4405	TRAINING/TRAVEL	\$ 2,486	\$ 10,000	\$ 10,000	\$ 10,000
4407	PROFESSIONAL SERVICES	\$ 1,200	\$ -	\$ -	\$ 5,000
4408	UNIFORM ALLOWANCE	\$ 35,002	\$ 34,000	\$ 34,000	\$ 26,000
4415	MAILING AND COPYING	\$ 161	\$ 400	\$ 400	\$ 400
4417	FUEL AND OIL	\$ 22,292	\$ 17,000	\$ 17,000	\$ 17,000
4420	TREATMENT	\$ 14,929	\$ 11,200	\$ 11,200	\$ 11,200
4430	DUES AND SUBSCRIPTIONS	\$ 16	\$ 500	\$ 500	\$ 750
4510	EQUIPMENT REPLACEMENT FUND	\$ 63,716	\$ 66,902	\$ 73,592	\$ 102,260
4822	EQUIPMENT	\$ 75,977	\$ 56,000	\$ 56,000	\$ 30,000
Totals		\$ 342,930	\$ 360,077	\$ 361,672	\$ 455,298

Unfunded Liability

\$ 229,615

Salaries and Benefits

4301	FIRE SERVICES SALARIES	\$ 1,095,216	\$ 1,228,535	\$ 1,228,535	\$ 1,279,679
4302	FIRE SERVICES OVERTIME PAY	\$ 505,923	\$ 188,000	\$ 188,000	\$ 475,050
4303	FIRE SERVICES FICA/MEDICARE	\$ 127,174	\$ 95,006	\$ 95,006	\$ 117,624
4308	FIRE SERVICES PART TIME WAGES	\$ 191,603	\$ 180,000	\$ 180,000	\$ 225,475
4309	FIRE SERVICES SPECIAL PAY	\$ 22,968	\$ 3,300	\$ 3,300	\$ 18,010
4310	FIRE SERVICES PERS	\$ 387,273	\$ 188,233	\$ 188,233	\$ 197,888
4311	FIRE SERVICES MEDICAL/DENTAL	\$ 150,589	\$ 164,159	\$ 164,159	\$ 170,321
4312	FIRE SERVICES WORKER'S COMP	\$ 73,328	\$ 55,000	\$ 55,000	\$ 81,837
4313	FIRE SERVICES OTHER BENEFITS	\$ 3,909	\$ 4,334	\$ 4,334	\$ 4,280
4314	FIRE SERVICES SHARE SAVINGS	\$ 5,600	\$ 9,000	\$ 9,000	\$ 14,400
4316	FIRE SERVICES EMPLR PD 401(a)	\$ 35,289	\$ 61,691	\$ 61,691	\$ 75,258

Total Salary and Benefits

\$ 2,598,872 \$ 2,177,258 \$ 2,177,258 \$ 2,889,437

TOTAL FY 24-25 BUDGET

\$ 2,941,802 \$ 2,537,335 \$ 2,538,930 \$ 3,344,735

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4138** Prog Desc: **EMERGENCY SERVICES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$395	\$1,500	\$1,500	\$1,500
4402	CONTRACT SERVICES	\$2,776	\$4,500	\$4,500	\$5,200
4403	UTILITIES	\$0	\$1,400	\$0	\$0
4405	TRAINING/TRAVEL	\$63	\$5,000	\$5,000	\$5,000
4415	MAILING AND COPYING				\$300
Totals		\$ 3,234	\$ 12,400	\$ 11,000	\$ 12,000

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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 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 community 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, 10 Officers, 1 Community Services Officer (CSO) and 2 Police (parking) Technicians. CPD partners with the Building & Planning Department to respond to and address code enforcement complaints and issues. CPD began FY2023-24 with 3 officer vacancies and one officer off on extended workers compensation. As of May of 2024, two officer vacancies have been filled and 2 remaining officer vacancies exist. CPD completed its first 3-year DOJ Tobacco Grant which funded the School Resource Officer Program to accomplish the objectives of the Grant. In FY 2023/24, CPD was awarded a second DOJ Tobacco grant that funded 50% of an officer position to continue to address health issues facing our youth. The remaining 50% of the officer position was split funded with the Calistoga Unified School District.

In 2023, CPD responded to 3,977 Calls for Service of the 18,729 incidents generated and had an average response time of approximately 6 minutes to Priority 1 calls. CPD self-initiated 14,255 incidents which included 12,106 Business/Patrol checks and 1,340 traffic stops. Of the 550 police reports taken, 296 were criminal reports that resulted in 131 arrests. CPD was involved in over 70 community outreach activities.

Additional police services included but not limited to; Live-scan fingerprinting, issuing alcohol permits, the Juvenile Diversion program, Lost & Found, Property & Evidence, monthly Emergency Siren System testing, and sending out Nixle alerts and community advisories. CPD continued to manage the Animal Control & Shelter Services contract. Noteworthy outreach activities involved in or facilitated included the DARE program, National Night Out, Back to School Night, Halloween Parade, Safety Day, Thanksgiving Family Dinner gift card program, Senior Angels gift program, and the Annual Christmas Lighted Tractor Parade & Santa letter tabling.

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

Police Department

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 address operational needs of the police department such as equipment, vehicles, and certain positions and programs such as 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. This fiscal year the Trust funds were used to purchase patrol ballistic helmets, patrol firearms, and replacement briefing room chairs. The Trust also funds the Annual Felgenhauer \$1,000 college scholarship grant for a Calistoga High School senior.

Napa Investigation Service Bureau (NSIB) is a county task force that is supported by the city by contributing approximately \$64,058 towards the full-time administrative position that supports the task force. The City benefits by sharing in recovered asset forfeiture funds (9% of funds seized), 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 staffing consists of 1 Communications Manager, 4 full-time dispatchers and 3 part-time dispatchers. Dispatch services are extensive and include dispatching officers, answering 9-1-1 and business phone lines, monitoring all local agencies 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. The Records Bureau is the responsibility of the Communication Manager 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 but not limited to complying with the National and California Incident Based Reporting Systems (NIBRS/CIBRS), Domestic Violence and Hate Crime reporting to DOJ, response to Public Records Acts request, and other state mandated reporting.

CPD made a dispatch workstation available for the St. Helena Police dispatch as their police department moved. This request was for 1 to 3 years until a permanent solution for SHPD can be identified. SHPD has requested a proposal for a permanent contract agreement.

Police Department

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2023-24

- ✓ Filled three of the four vacant officer positions.
- ✓ Filled two of the three vacant part-time dispatcher positions.
- ✓ Re-classified Dispatch/Records Supervisor to Communication Manager position.
- ✓ Completed the upgrade of police radios to address state mandated radio encryption.
- ✓ Successfully applied for and awarded a second DOJ Tobacco Grant to fund 50% of an officer position.
- ✓ Purchased and provided officer safety equipment; ballistic helmets, ballistic shields, and patrol handguns with enhanced sighting systems.
- ✓ Implemented Guardian Performance tool to enhance and document employee performance tracking.
- ✓ Selected and trained department Firearms and Defensive Tactics POST certified Instructors.
- ✓ Completed Calistoga Unified School District Active Shooter Exercise.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2024-25

- Fill remaining vacant officer position.
- Fill remaining part-time dispatcher position.
- Complete and implement contract dispatching agreement with St. Helena Police Department.
- Implement a Bicycle Patrol Program.
- Replace Admin Vehicle.
- Continue to develop and implement department succession planning.
- Enhance officer safety (via training, equipment, technology, etc.).
- Patrol car video systems, Crisis Intervention Training, etc.
- Reduce crime, address community concerns/needs, and enhance community engagement via Community Orienting Policing Projects, social media technology, community watch programs, etc.).
- Decrease Part-1 Crimes by 10%, increase criminal investigation clearance rates by 10%, and increase self-initiated activity by 10%.
- Implement officer wellness program.
- Utilize Grant Opportunities to purchase equipment needs & implement programs to meet Mission, Goals, & Objectives.

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4116** Prog Desc: **POLICE**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	POLICE OPERATIONS - MATERIAL / SUPPLY	\$ 19,753	\$ 26,000	\$ 26,000	\$ 20,000
4402	POLICE OPERATIONS - CONTRACT	\$ 95,029	\$ 161,640	\$ 161,640	\$ 100,000
4403	UTILITIES	\$ 27,263	\$ 38,269	\$ 37,634	\$ 39,000
4404	REPAIRS & MAINTENANCE	\$ 13,239	\$ 8,450	\$ 8,450	\$ 9,000
4405	TRAINING & TRAVEL	\$ 15,193	\$ 13,000	\$ 13,000	\$ 10,000
4408	UNIFORM ALLOWANCE	\$ 7,111	\$ 12,000	\$ 12,000	\$ 8,000
4409	TRAINING & SEMINARS: POST	\$ 9,454	\$ 10,000	\$ 10,000	\$ 10,000
4415	MAILING AND COPYING	\$ 1,381	\$ 800	\$ 800	\$ 1,000
4417	FUEL AND OIL	\$ 27,508	\$ 30,000	\$ 30,000	\$ 30,000
4420	HEALTH	\$ 240	\$ -	\$ -	\$ -
4430	DUES AND SUBSCRIPTIONS	\$ 763	\$ 1,050	\$ 1,050	\$ 1,000
4431	FEES - BOOKING		\$ 2,500	\$ 2,500	\$ 2,500
4450	LEGAL AIDE	\$ 14			
4650	TRAINING & MEETINGS: ADMIN	\$ 2,906	\$ 6,000	\$ 6,000	\$ 6,000
4510	EQUIPMENT REPLACEMENT FUND	\$ 70,590	\$ 74,119	\$ 81,531	\$ 113,294
Totals		\$ 290,445	\$ 383,828	\$ 390,605	\$ 349,794

Unfunded Liability **\$ 191,909**

SALARIES AND BENEFITS

4301	POLICE SERVICES SALARIES	\$ 1,526,500	\$ 1,548,111	\$ 1,548,111	\$ 1,785,315
4302	POLICE SERVICES OVERTIME PAY	\$ 306,973	\$ 199,000	\$ 199,000	\$ 150,000
4303	POLICE SERVICES FICA/MEDICARE	\$ 137,592	\$ 132,315	\$ 132,315	\$ 147,046
4308	POLICE SERVICES PART TIME WAGES	\$ 589	\$ 67,000	\$ 67,000	\$ 62,000
4309	POLICE SERVICES SPECIAL PAY	\$ 119,542	\$ 121,987	\$ 121,987	\$ 117,655
4310	POLICE SERVICES PERS	\$ 323,677	\$ 227,513	\$ 227,513	\$ 243,217
4311	POLICE SERVICES MEDICAL/DENTAL	\$ 183,468	\$ 215,141	\$ 215,141	\$ 243,906
4312	POLICE SERVICES WORKER'S COMP	\$ 99,105	\$ 83,170	\$ 83,170	\$ 110,604
4313	POLICE SERVICES OTHER BENEFITS	\$ 5,141	\$ 5,513	\$ 5,513	\$ 6,709
4314	POLICE SERVICES SHARE SAVINGS	\$ 13,213	\$ 19,200	\$ 19,200	\$ 19,200
4316	POLICE SERVICES EMPLR PD 401(a)	\$ 60,545	\$ 77,061	\$ 77,061	\$ 87,122

Total Salary and Benefits **\$ 2,776,345 \$ 2,696,011 \$ 2,696,011 \$ 3,164,683**

TOTAL FY 24-25 BUDGET **\$ 3,066,790 \$ 3,079,839 \$ 3,086,616 \$ 3,514,477**

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4129** Prog Desc: **POLICE DISPATCH**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 24-25	Adopted Budget FY 24-25
4401	DISPATCH OPERATIONS - MATERIAL SUPPLY	\$5,320	\$5,000	\$5,000	5,000
4404	REPAIRS & MAINTENANCE	\$2,551	\$5,000	\$5,000	5,000
4405	TRAINING/TRAVEL	\$8,562	\$10,000	\$10,000	8,000
4408	UNIFORM ALLOWANCE	\$1,741	\$3,500	\$3,500	4,000
4409	TRAINING & SEMINARS: POST	\$3,693	\$6,500	\$6,500	5,000
4415	MAILING AND COPYING	\$272	\$2,000	\$2,000	1,000
4430	DUES AND SUBSCRIPTIONS	\$125	\$463	\$463	500
4510	EQUIPMENT REPLACEMENT F	\$22,268	\$23,382	\$25,720	35,736
Totals		\$ 44,533	\$ 55,845	\$ 58,183	\$ 64,236

Unfunded Liability **\$ 77,058**

SALARIES AND BENEFITS

4301	DISPATCH SALARIES	\$ 411,538	\$ 430,139	\$ 430,139	\$ 477,448
4302	DISPATCH OVERTIME PAY	\$ 52,724	\$ 57,000	\$ 57,000	\$ 57,000
4303	DISPATCH FICA/MEDICARE	\$ 40,840	\$ 32,474	\$ 32,474	\$ 38,465
4308	DISPATCH PART TIME WAGES	\$ 50,062	\$ 65,000	\$ 65,000	\$ 70,000
4309	DISPATCH SPECIAL PAY	\$ 34,024	\$ 32,300	\$ 32,300	\$ 25,363
4310	DISPATCH PERS	\$ 129,967	\$ 44,228	\$ 44,228	\$ 50,889
4311	DISPATCH MEDICAL/DENTAL	\$ 104,339	\$ 99,704	\$ 99,704	\$ 150,270
4312	DISPATCH WORKER'S COMP	\$ -	\$ 22,200	\$ 22,200	\$ 22,200
4313	DISPATCH OTHER BENEFITS	\$ 1,657	\$ 1,754	\$ 1,754	\$ 1,877
4314	DISPATCH SHARE SAVINGS	\$ 338			\$ -

Total Salary and Benefits	\$ 825,488	\$ 784,799	\$ 784,799	\$ 970,569
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TOTAL FY 24-25 BUDGET	\$ 870,021	\$ 840,644	\$ 842,982	\$ 1,034,805
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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, flood protection and code enforcement. 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 including the Calistoga General Plan. It also prepares and/or coordinates special planning studies such as CDBG funding and the development impact fee study and participates in county-wide technical and planning advisory committees.

Housing Programs

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

Code Enforcement

The Department enforces City regulations pertaining to land use, construction, and coordinates enforcement with other city departments.

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

<p style="text-align: center;">Planning and Building Department Planning and Building Services</p>
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efficiency and disabled accessibility. Department staff provide 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 2023-24

- Housing Element adopted by the City Council on 8.1.2023.
- Housing Element certified by HCD on 10.6.2023.
- Reviewing building permits and enforcing the Mitigation Monitoring and Reporting Program (MMRP) for the Calistoga Hills resort.
- Administered and closed-out numerous CDBG grants to fund low-income residential rehabilitation loans, renovation of the Brannan Center (Green Church), family services, etc.
- Performed inspections and issued building permits on new housing projects such as Lincoln Ave Apartments and Silverado Terrace.
- Reviewed plans and issued building permits for the Resiliency Center.
- Reviewed the Food Truck ordinance and made locational modifications.
- Updated ADU ordinance for consistency with State law and the municipal code.
- Updated the Design Review ordinance incorporating Objective Design Standards.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2024-25

- Continue reviewing building permits and enforcing the MMRP for the Calistoga Hills project.
- Continue to customize report preparation to maximize the capacity of Citzenserve.
- Continue to facilitate the development of housing affordable to the local workforce through implementation of the housing element action items and municipal code amendments.
- Update the development impact fee study.
- Adopt an updated building permit fee schedule.
- 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.
- Continue to partner with NapaSonomaADU.com to provide ADU development services to the community.

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4109** Prog Desc: **PLANNING COMMISSION**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ -	\$ 1,680	\$ 1,680	\$ 1,680
4402	CONTRACT SERVICES	\$ 1,431	\$ -	\$ -	
4405	TRAINING/TRAVEL				\$ 500
4410	ADVERTISING	\$ -	\$ 800	\$ 800	\$ 800
4443	COMMISSION STIPENDS	\$ 3,150	\$ 3,150	\$ 3,150	\$ 6,000
Totals		\$ 4,581	\$ 5,630	\$ 5,630	\$ 8,980

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4115** Prog Desc: **PLANNING**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 1,052	\$ 1,050	\$ 1,050	\$ 2,000
4402	CONTRACT SERVICES	\$ 77,117	\$ 150,000	\$ 150,000	\$ 323,000
4403	UTILITIES	\$ 2,825	\$ 2,575	\$ 3,556	\$ 3,700
4404	REPAIRS & MAINTENANCE	\$ 44			
4405	TRAINING/TRAVEL				\$ 10,000
4410	ADVERTISING	\$ 944			\$ 8,400
4415	MAILING AND COPYING	\$ 1,408	\$ 750	\$ 750	\$ 750
4430	DUES AND SUBSCRIPTIONS	\$ 119	\$ 1,000	\$ 1,000	\$ 1,000
4510	EQUIPMENT REPLACEMENT F	\$ 19,452	\$ 20,425	\$ 22,468	\$ 31,219
4670	MAYOR ALEXANDER	\$ 314			
4822	EQUIPMENT	\$ 19,452	\$ 13,000	\$ 13,000	\$ 22,466
Totals		\$ 122,725	\$ 188,800	\$ 191,824	\$ 402,535

Unfunded Liability **\$ 14,529**

Salaries and Benefits					
4301	PLANNING SALARIES	\$ 200,181	\$ 438,292	\$ 438,292	\$ 335,564
4302	PLANNING OVERTIME PAY	\$ 271	\$ 1,200	\$ 1,200	
4303	PLANNING FICA/MEDICARE	\$ 14,503	\$ 34,080	\$ 34,080	\$ 25,969
4305	PLANNING INCENTIVE PAY	\$ -			
4309	PLANNING SPECIAL PAY	\$ 7,063	\$ 7,200	\$ 7,200	\$ 3,900
4310	PLANNING PERS	\$ 24,505	\$ 33,845	\$ 33,845	\$ 28,967
4311	PLANNING MEDICAL/DENTAL	\$ 34,516	\$ 69,978	\$ 69,978	\$ 45,766
4312	PLANNING WORKER'S COMP	\$ 13,216	\$ 9,500	\$ 9,500	\$ 14,750
4313	PLANNING OTHER BENEFITS	\$ 711	\$ 1,538	\$ 1,538	\$ 886
4315	PLANNING Housing				\$ -

Total Salary and Benefits	\$	294,966	\$	595,633	\$	595,633	\$	470,330
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TOTAL FY 24-25 BUDGET	\$	417,692	\$	784,433	\$	787,457	\$	872,865
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4125** Prog Desc: **BUILDING**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 7,370	\$ 3,900	\$ 3,900	\$ 2,000
4402	CONTRACT SERVICES	\$ 293,837	\$ 300,000	\$ 300,000	\$ 300,000
4404	REPAIRS & MAINTENANCE	\$ 14	\$ 750	\$ 750	\$ 750
4405	TRAINING/TRAVEL	\$ 780	\$ 2,000	\$ 2,000	\$ 2,000
4408	UNIFORM ALLOWANCE	\$ 155			
4417	FUEL AND OIL	\$ 469	\$ 200	\$ 200	
4430	DUES AND SUBSCRIPTIONS	\$ 2,305			
4510	EQUIPMENT REPLACEMENT F	\$ 14,161	\$ 14,869	\$ 16,356	\$ 22,725
		\$ -	\$ -	\$ -	\$ -
Totals		\$ 319,091	\$ 321,719	\$ 323,206	\$ 327,475

Unfunded Liability

\$ 12,371

Salaries and Benefits

4301	BUILDING DEPT. SALARIES	\$ 139,085	\$ -	\$ -	\$ 190,595
4302	BUILDING DEPT. OVERTIME PAY	\$ -	\$ 2,000	\$ 2,000	
4303	BUILDING DEPT. FICA/MEDICARE	\$ 10,396	\$ -	\$ -	\$ 14,879
4305	BUILDING DEPT. INCENTIVE PAY	\$ -	\$ -	\$ -	
4309	BUILDING DEPT. SPECIAL PAY	\$ 1,725	\$ -	\$ -	\$ 3,900
4310	BUILDING DEPT. PERS	\$ 20,866	\$ -	\$ -	\$ 14,730
4311	BUILDING DEPT. MEDICAL/DENTAL	\$ 22,927	\$ 9,600	\$ 9,600	\$ 19,466
4312	BUILDING DEPT. WORKER'S COMP	\$ -	\$ -	\$ -	
4313	BUILDING DEPT. OTHER BENEFITS	\$ 487			\$ 584
4314	BUILDING DEPT. SHARE SAVINGS				\$ -
4316	BUILDING DEPT EMPLR PD 401(a)				\$ -

Total Salary and Benefits

\$ 195,485 \$ 11,600 \$ 11,600 \$ 256,525

TOTAL FY 24-25 BUDGET

\$ 514,576 \$ 333,319 \$ 334,806 \$ 584,000

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4176** Prog Desc: **ECONOMIC DEVELOPMENT PLAN**

General Ledger Acct #	Description of Changes by Account & Summary (Subtotal each Detail Account)	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4402	CONTRACT SERVICES	\$ 534,000	\$ 534,000	\$ 534,000	\$ 550,000
Totals		\$ 534,000	\$ 534,000	\$ 534,000	\$ 550,000

Fund #:	01	Prog #:	4670	Prog Desc:	PLANNING & BUILDING - HOUSING ELEMENT
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General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4402	CONTRACT SERVICES	\$ 25,000	\$ 25,000	\$ 25,000	\$ 45,000
Totals		\$ 25,000	\$ 25,000	\$ 25,000	\$ 45,000

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

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

Public Works Administration

Public Works Administration consists of the Director of Public Works/City Engineer, one-and-a-half Administrative Services Technicians, a Senior Civil Engineer, Associate Civil Engineer, a Maintenance Superintendent, and a Utility Systems Superintendent. This division is responsible for overall administration of all aspects of the Department including permitting, customer service, payment of invoices, budget administration, and program management.

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

Streets

The Street Division maintains 31 lane miles of streets, three city street vehicle bridges, four bridges that serve the vine trail and recycle ponds, two traffic signals, signs, and striping in the public street right-of-way. The Street Division, with assistance from the Utility Division, maintains, manages, and oversees the operation and permit compliance for the storm drain system.

The 2022 Pavement Management Program rated the City streets with an overall Pavement Condition Index (PCI) of 60 out of 100, putting City streets in “Fair” category. Typical funding levels of around \$1 million per year over five years, a total projected investment of \$5 million, anticipates a PCI increase of about seven points, to 67 by 2026. The city council has dedicated almost double this amount the last two years contributing about \$4-million dollars, and as a result the community should see a higher PCI index in 2026.

<p style="text-align: center;">Public Works Streets (cont.), Parks, and Building Maintenance</p>
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The goal of the streets program is to maintain the City's streets, sidewalks and bridges in a manner that protects public safety within budgetary allocations. Services include street sweeping, street sign maintenance and replacement, striping, maintenance of City owned streetlights, pothole repair, sidewalk repair, ramp replacements, drainage ditch clearing, traffic signal maintenance, catch basin cleaning, weed abatement and downtown sidewalk cleaning. Code enforcement of street encroachments, storm drainage discharge, and sidewalk repairs are also included in this program. Asphalt overlays, seal coats and other capital pavement treatments are identified as Capital Improvement Projects elsewhere in the budget.

Parks

The goal of the parks program is to continue to maintain and improve the city parks, bike lanes and City-owned landscape to provide safe and pleasant places to play and work in the city. The Parks Division maintains the seven City parks (*Logvy, Pioneer, Fireman's, Heather Oaks, Tedeschi, Avila, and Chesterman*), bike paths and three pedestrian/bicycle bridges, public restrooms, public parking lots, and trash receptacles. This Division implements City beautification projects, installs memorial benches, and maintains landscaping at all City-owned buildings.

Public Works also provides general maintenance of the pool facility that includes repairs to plumbing, abatement of vandalism, furnishings, pest management, and landscaping. Since April 2012, the city has contracted pool service to Diamond Quality Pools to maintain the water quality at the pool facility, including pumps, chemicals, filters, boilers, and dosing equipment.

Building Maintenance

The goal of the Building Maintenance program is to provide a safe and pleasant environment for employees and the public utilizing our facilities and includes vehicle fleet maintenance. Building Maintenance provides maintenance for 11 city owned buildings plus three independent public bathroom structures, with a total of approximately 50,000 square feet of structures. This includes City Hall, Sharpsteen Museum, Community Center, Police and Fire Stations, Public Works, Water and Wastewater buildings, Logvy Community Pool building, the Monhoff Recreation Center, and the recreational modular building. Janitorial services for the Police Department, City Hall, the Community Pool, and the Community Center are contracted out, while the remaining buildings and public restrooms in the parks are cleaned by staff. Fleet maintenance is provided through contracted services.

<p style="text-align: center;">Public Works Major Tasks Completed</p>

Major Streets/Parks/Buildings Tasks Completed in FY 2023-24

- ☑ Repaved Silverado Trail – City limit to Rosedale and Five-Way
- ☑ Repaved Cedar Street from Lincoln Ave to Spring Street
- ☑ Road Sealing – Sealed 50 roads in Calistoga
- ☑ Removed and converted Parklets on Lincoln back to on-street parking
- ☑ Vegetation Management at Mt Washington
- ☑ Community Center Residing
- ☑ Museum Concrete replacement
- ☑ Maxfield Pathway maintenance repairs to retaining wall and pavement
- ☑ City Hall improvements – new roof and auto transfer switch
- ☑ Replaced Tennis Court lighting with LED
- ☑ Sound wall at Fire Station
- ☑ Replaced main heater at Community Pool
- ☑ Remodeled City Hall office space renovation
- ☑ Reconstructed the pathway at Heather Oaks Park
- ☑ Pilot project: purchased 3-stream public bins (trash, recycling, and compost)
- ☑ Master Services Agreement – Overlay Project Design
- ☑ Revised Design, Resubmitted Brannan Flashing Beacon to Caltrans
- ☑ Started Preliminary South Oak Bridge Design, CEQA & Grant applications

Public Works Major Tasks Goals

Major Streets/Parks/Buildings Goals for FY 2024-25

- Bid and Repave Grant Street and Install new multi-use pathway
- Continued tree and concrete work at the Pioneer Cemetery
- Logvy Park improvement: Bid and Construct bocce, picnic/BBQ facility
- Master Services Agreement
- Bridge at South Oak Street
- Building improvements
- Park improvements
- Pool improvements
- Speed Cushions
- Replace Corp Yard generator
- Vine Trail Calistoga to St Helena completion
- Caltrans encroachment permit, bid, construct Brannan flashing beacon
- Car Charging: continue to respond to MTC grant RFI's
- Sidewalks/Ramps

A City Council Objective or Priority Project

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4121** Prog Desc: **PUBLIC WORKS ADMINISTRATION**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$7,250	\$4,750	\$4,750	\$ 5,100
4402	CONTRACT SERVICES	\$39,839	\$40,294	\$40,294	\$ 71,127
4403	UTILITIES	\$13,944	\$16,000	\$14,000	\$ 17,000
4405	TRAINING/TRAVEL	\$129	\$1,485	\$1,485	\$ 1,485
4408	UNIFORM ALLOWANCE	\$0	\$0	\$0	\$500
4410	ADVERTISING	\$0	\$484	\$484	\$ 484
4415	MAILING/COPYING	\$956	\$800	\$800	\$ 500
4417	FUEL/OIL	\$2,166	\$4,150	\$4,150	\$ 2,750
4424	HEALTH/SAFETY	\$865	\$850	\$850	\$ 2,750
4430	DUES/SUBSCRIPTIONS	\$1,779	\$1,154	\$1,154	\$ 1,209
4431	FEES	\$794	\$825	\$825	\$ 1,000
4510	EQUIPMENT REPLACEMENT FUND	\$6,596	\$6,926	\$7,618	\$ 10,587
4650	TRAINING/TRAVEL - MGMT TO 4405 PER NS				\$ 2,000
4821	MISC FIELD EQUIPMENT				\$ 6,300
Totals		\$ 74,318	\$ 77,718	\$ 76,410	\$ 122,792

Unfunded Liability

\$ 15,274

Salaries and Benefits

4301	PUBLIC WORK ADM SALARIES	\$ 120,846	\$ 278,935	\$ 278,935	\$ 137,383
4302	PUBLIC WORK ADM OVERTIME PAY	\$ 118	\$ 1,000	\$ 1,000	
4303	PUBLIC WORK ADM FICA/MEDICARE	\$ 8,191	\$ 28,299	\$ 28,299	\$ 10,807
4308	PUBLIC WORK ADM PART TIME WAGE	\$ 1,718			
4309	PUBLIC WORK ADM SPECIAL PAY	\$ 8,183	\$ 3,960	\$ 3,960	\$ 2,320
4310	PUBLIC WORK ADM PERS	\$ 25,762	\$ 34,920	\$ 34,920	\$ 13,301
4311	PUBLIC WORK ADM MEDICAL/DENTAL	\$ 16,401	\$ 61,702	\$ 61,702	\$ 24,960
4312	PUBLIC WORK ADM WORKER'S COMP	\$ 88,938	\$ 4,200	\$ 4,200	\$ 99,260
4313	PUBLIC WORK ADM OTHER BENEFITS	\$ 383	\$ 1,033	\$ 1,033	\$ 475
4314	PUBLIC WORK ADM SHARE SAVINGS	\$ 1,260	\$ 2,400	\$ 2,400	\$ 1,560

Total Salary and Benefits

\$ 271,800 \$ 416,449 \$ 416,449 \$ 305,339

TOTAL FY 24-25 BUDGET

\$ 346,117 \$ 494,167 \$ 492,859 \$ 428,131

City of Calistoga
FY 24-25 Adopted Budget Account
Detail Budget Worksheet

Fund #: **01** Prog #: **4122** Prog Desc: **STREETS MAINTENANCE**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIAL/SUPPLIES	\$ 26,367	\$ 49,360	\$ 49,360	\$ 50,000
4402	CONTRACT SERVICES	\$ 38,885	\$ 56,179	\$ 56,179	\$ 72,804
4404	REPAIRS/MAINTENANCE	\$ 5,122	\$ 27,726	\$ 27,726	\$ 29,500
4405	TRAINING/TRAVEL	\$ 269	\$ 1,760	\$ 1,760	\$ 1,760
4408	UNIFORMS	\$ 2,714	\$ 4,025	\$ 4,025	\$ 6,250
4417	FUEL/OIL	\$ 25,138	\$ 30,000	\$ 30,000	\$ 35,000
4424	HEALTH/SAFETY	\$ -	\$ 1,100	\$ 1,100	\$ -
4426	WEED/PEST CONTROL REMOVE - MOVED TO 4402	\$ 2,356	\$ -	\$ -	\$ -
4432	LEASE PAYMENTS - Enterprise Vehicles	\$ 21,928	\$ 24,672	\$ 24,672	\$ 38,672
4510	EQUIPMENT FUND	\$ 16,830	\$ 17,672	\$ 19,439	\$ 27,011
4820	VEHICLES & R.S.	\$ -	\$ 20,000	\$ 20,000	\$ 26,700
4821	MISC FIELD EQUIPMENT	\$ -	\$ 4,315	\$ 4,315	\$ -
Totals		\$ 139,609	\$ 236,809	\$ 238,576	\$ 287,697

Unfunded Liability

\$ 41,606

Salaries and Benefits

4301	STREETS MAINT SALARIES	\$ 281,835	\$ 245,211	\$ 245,211	\$ 340,286
4302	STREETS MAINT OVERTIME PAY	\$ 22,530	\$ 14,000	\$ 14,000	
4303	STREETS MAINT FICA/MEDICARE	\$ 23,917	\$ 14,247	\$ 14,247	\$ 26,767
4308	STREETS MAINT PART TIME WAGES	\$ 172			
4309	STREETS MAINT SPECIAL PAY	\$ 17,496	\$ 3,524	\$ 3,524	\$ 5,746
4310	STREETS MAINT PERS	\$ 70,173	\$ 20,339	\$ 20,339	\$ 32,945
4311	STREETS MAINT MEDICAL/DENTAL	\$ 63,957	\$ 57,559	\$ 57,559	\$ 61,824
4312	STREETS MAINT WORKER'S COMP	\$ -	\$ 11,000	\$ 11,000	
4313	STREETS MAINT OTHER BENEFITS	\$ 1,061	\$ 702	\$ 702	\$ 1,176
4314	STREETS MAINT SHARE SAVINGS	\$ 1,740	\$ -	\$ -	\$ 3,864

Total Salary and Benefits

\$ 482,880 \$ 366,582 \$ 366,582 \$ 514,214

TOTAL FY 24-25 BUDGET

\$ 622,489 \$ 603,391 \$ 605,158 \$ 801,911

City of Calistoga
FY 24-25 Adopted Budget Account
Detail Budget Worksheet

Fund #: **01** Prog #: **4123** Prog Desc: **PARKS MAINTENANCE**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 5,922	\$ 9,000	\$ 9,000	\$ 16,500
4402	CONTRACT SERVICES	\$ 21,608	\$ 59,803	\$ 59,803	\$ 36,260
4403	UTILITIES	\$ 6,746	\$ 7,800	\$ 6,752	\$ 8,000
4404	REPAIRS/MAINTENANCE	\$ 7,226	\$ 20,500	\$ 20,500	\$ 26,000
4405	TRAINING/TRAVEL	\$ 1,114	\$ 400	\$ 400	\$ 400
4408	UNIFORMS	\$ 1,559	\$ 3,120	\$ 3,120	\$ 3,600
4417	FUEL/OIL	\$ 4,237	\$ 4,000	\$ 4,000	\$ 4,400
4424	HEALTH/SAFETY	\$ -	\$ 665	\$ 665	\$ -
4503	WATER/SEWER	\$ 30,667	\$ 39,457	\$ 39,457	\$ 56,000
4510	EQUIPMENT FUND	\$ 9,568	\$ 10,046	\$ 11,051	\$ 15,359
Totals		\$ 88,648	\$ 154,791	\$ 154,748	\$ 166,519

Unfunded Liability **\$ 18,278**

Salaries and Benefits

4301	PARKS MAINT SALARIES	\$ 124,932	\$ 116,719	\$ 116,719	\$ 169,086
4302	PARKS MAINT OVERTIME	\$ 4,674	\$ 5,500	\$ 5,500	\$ 5,500
4303	PARKS MAINT FICA/MEDICARE	\$ 9,746	\$ 8,929	\$ 8,929	\$ 13,300
4309	PARKS MAINT SPECIAL PAY	\$ 5,891	\$ 1,993	\$ 1,993	\$ 2,855
4310	PARKS MAINT PERS	\$ 30,827	\$ 8,964	\$ 8,964	\$ 16,370
4311	PARKS MAINT MEDICAL/DENTAL	\$ 32,978	\$ 37,459	\$ 37,459	\$ 30,720
4312	PARKS MAINT WORKER'S COMP	\$ -	\$ 6,200	\$ 6,200	\$ 6,200
4313	PARKS MAINT OTHER BENEFITS	\$ 446	\$ 499	\$ 499	\$ 584
4314	PARKS MAINT SHARE SAVINGS				\$ 1,920
4316	PARKS MAINT EMPLR PD 401(A)	\$ 841			\$ -

Total Salary and Benefits	\$	210,336	\$	186,263	\$	186,263	\$	264,814
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TOTAL FY 24-25 BUDGET	\$	298,984	\$	341,054	\$	341,011	\$	431,333
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4124** Prog Desc: **MAINTENANCE SHOP**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 3,671	\$ 2,500	\$ 2,500	\$ 10,000
4404	REPAIRS/MAINTENANCE	\$ 4,040	\$ 9,000	\$ 9,000	\$ 6,000
4408	UNIFORM ALLOWANCE	\$ 34	\$ -	\$ -	\$ 150
4404	TREATMENT	\$ 295	\$ -	\$ -	\$ -
4510	EQUIPMENT FUND	\$ 1,760	\$ 1,848	\$ 2,033	\$ 2,826
Totals		\$ 9,799	\$ 13,348	\$ 13,533	\$ 18,976

Unfunded Liability

\$ 6,502

4301 MAINT SHOP SALARIES	\$ 26,790	\$ 2,877	\$ 2,877	\$ 5,284
4302 MAINT SHOP OVERTIME	\$ 288	\$ 500	\$ 500	\$ 500
4303 MAINT SHOP FICA/MEDICARE	\$ 1,818	\$ 220	\$ 220	\$ 416
4309 MAINT SHOP SPECIAL PAY	\$ 1,026	\$ 42	\$ 42	\$ 89
4310 MAINT SHOP PERS	\$ 10,966	\$ 221	\$ 221	\$ 512
4311 MAINT SHOP MEDICAL/DENTAL	\$ 5,400	\$ 816	\$ 816	\$ 960
4312 MAINT SHOP WORKER'S COMP	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
4313 MAINT SHOP OTHER BENEFITS	\$ 84	\$ 13	\$ 13	\$ 18
4314 MAINT SHOP SHARE SAVINGS	\$ -	\$ -	\$ -	\$ 60

Total Salary and Benefits

\$ 46,372 \$ 5,889 \$ 5,889 \$ 15,540

TOTAL FY 24-25 BUDGET

\$ 56,171 \$ 19,237 \$ 19,422 \$ 34,516

City of Calistoga
FY 24-25 Adopted Budget Account
Detail Budget Worksheet

Fund #: **01** Prog #: **4126** Prog Desc: **POOL FACILITY MAINTENANCE**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 24,488	\$ 43,644	\$ 43,644	\$ 48,750
4402	CONTRACT SERVICES	\$ 50,295	\$ 73,324	\$ 73,324	\$ 58,700
4403	UTILITIES	\$ 72,096	\$ 80,000	\$ 68,787	\$ 82,064
4404	REPAIRS/MAINTENANCE	\$ 28,911	\$ 23,594	\$ 23,594	\$ 34,594
4408	UNIFORM ALLOWANCE (JOHN, MAX & ROBERTO)	\$ 240	\$ 500	\$ 500	\$ 600
4431	FEES	\$ 778	\$ 1,650	\$ 1,650	\$ 1,650
4503	WATER/SEWER	\$ 17,673	\$ 35,695	\$ 35,695	\$ 50,000
					\$ -
					\$ -
Totals		\$ 194,481	\$ 258,407	\$ 247,194	\$ 276,358

Unfunded Liability **\$ 2,633**

Salaries and Benefits

4301 POOL MAINT SALARIES	\$ 22,148	\$ 23,483	\$ 23,483	\$ 34,874
4302 POOL MAINT OVERTIME	\$ 328	\$ 1,000	\$ 1,000	\$ 1,000
4303 POOL MAINT FICA/MEDICARE	\$ 1,739	\$ 1,414	\$ 1,414	\$ 2,743
4309 POOL MAINT SPECIAL PAY	\$ 771	\$ 286	\$ 286	\$ 589
4310 POOL MAINT PERS	\$ 4,441	\$ 1,420	\$ 1,420	\$ 3,376
4311 POOL MAINT MEDICAL/DENTAL	\$ 6,891	\$ 6,060	\$ 6,060	\$ 6,336
4312 POOL MAINT WORKER'S COMP	\$ -	\$ 800	\$ 800	\$ 800
4313 POOL MAINT OTHER BENEFITS	\$ 86	\$ 80	\$ 80	\$ 121
4314 POOL MAINT SHARE SAVINGS	\$ -	\$ -	\$ -	\$ 396

Total Salary and Benefits **\$ 36,403 \$ 34,543 \$ 34,543 \$ 52,868**

TOTAL FY 24-25 BUDGET **\$ 230,884 \$ 292,950 \$ 281,737 \$ 329,226**

City of Calistoga
FY 24-25 Adopted Budget Account
Detail Budget Worksheet

Fund #: **01** Prog #: **4127** Prog Desc: **BUILDING MAINTENANCE**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 38,165	\$ 37,000	\$ 37,000	\$ 42,000
4402	CONTRACT SERVICES	\$ 96,811	\$ 107,040	\$ 107,040	\$ 117,851
4403	UTILITIES	\$ 6,042	\$ 7,000	\$ 5,850	\$ 7,500
4404	REPAIRS/MAINTENANCE	\$ 44,444	\$ 50,000	\$ 50,000	\$ 55,000
4405	TRAINING/TRAVEL	\$ -	\$ 220	\$ 220	\$ 220
4408	UNIFORMS	\$ 1,844	\$ 3,500	\$ 3,500	\$ 4,000
4413	TAX & LICENSE	\$ -	\$ 61	\$ 61	\$ -
4417	FUEL/OIL	\$ 14,300	\$ 13,750	\$ 13,750	\$ 15,500
4424	HEALTH/SAFETY	\$ -	\$ 1,650	\$ 1,650	\$ -
4431	FEES	\$ 1,122	\$ 2,200	\$ 2,200	\$ 2,200
4503	WATER/SEWER	\$ 25,359	\$ 33,481	\$ 33,481	\$ 50,000
4510	EQUIPMENT FUND	\$ 12,655	\$ 13,288	\$ 14,617	\$ 20,308
Totals		\$ 240,741	\$ 269,190	\$ 269,369	\$ 314,579

Unfunded Liability

\$ 18,303

Salaries and Benefits

4301 BUILD MAINT SALARIES	\$ 119,750	\$ 135,545	\$ 135,545	\$ 205,017
4302 BUILD MAINT OVERTIME	\$ 10,725	\$ 6,000	\$ 6,000	\$ 6,000
4303 BUILD MAINT FICA/MEDICARE	\$ 10,019	\$ 10,369	\$ 10,369	\$ 16,127
4309 BUILD MAINT SPECIAL PAY	\$ 7,594	\$ 1,994	\$ 1,994	\$ 3,462
4310 BUILD MAINT PERS	\$ 30,870	\$ 10,410	\$ 10,410	\$ 19,849
4311 BUILD MAINT MEDICAL/DENTAL	\$ 28,979	\$ 29,837	\$ 29,837	\$ 37,248
4312 BUILD MAINT WORKER'S COMP	\$ -	\$ 6,200	\$ 6,200	\$ 6,200
4313 BUILD MAINT OTHER BENEFITS	\$ 476	\$ 593	\$ 593	\$ 709
4314 BUILD MAINT SHARE SAVINGS				\$ 2,328

Total Salary and Benefits

\$ 208,413 \$ 200,948 \$ 200,948 \$ 315,242

TOTAL FY 24-25 BUDGET

\$ 449,154 \$ 470,138 \$ 470,317 \$ 629,821

City of Calistoga
FY 24-25 Budget Development
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4405** Prog Desc: **PUBLIC WORKS - TRANSIT - SHUTTLE**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4402	CONTRACT SERVICES	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Totals		\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000

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Parks and Recreation Department Programs

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, City sponsored special events, facility rentals 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.

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.

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, and the holiday dinner.

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, lifeguard training, junior lifeguard camps, lap swimming and water aerobics. The aquatics program includes a staff team of 40-50 seasonal employees. Aquatics programs are free to Calistoga residents.

Parks and Recreation Department Programs

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2023-24

- ☑ Continued to increase programing while maintaining low operational costs in all areas to enhance the community services for Calistoga residents
- ☑ Continue to partner with Calistoga Fit to offer a full schedule of adult fitness programs.
- ☑ Processed permits for special events taking place in the City of Calistoga, ensuring that all city fees were recovered.
- ☑ Continued to promote the Calistoga Community Pool usage and accessibility for all within available resources.
- ☑ Offer training and certification for Calistoga youth to become certified lifeguards. Certified 10 students in 2023.
- ☑ Coordinated with Cal Fire to provide access for in water training for the Boggs Mountain Helitack Crew.
- ☑ Continued to build adult excursion program for senior outings to cultural activities..

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2024-25

1. Continue to increase programming offerings to Calistoga residents.
2. Continue the success of the Calistoga Community Swimming Pool with sufficient staffing, excellent customer service, and a variety of programming for all demographics.
3. Support the fairgrounds revitalization director to assist in rentals of the property where available.
4. Continue the Logvy Park Project to completion.

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4152** Prog Desc: **RECREATION PROGRAMS**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 12,057	\$ 16,000	\$ 16,000	\$ 19,050
4402	CONTRACT SERVICES	\$ 23,545	\$ 43,250	\$ 43,250	\$ 49,650
4403	UTILITIES	\$ 13,727	\$ 15,000	\$ 16,362	\$ 17,000
4404	REPAIRS/MAINTENANCE	\$ 44	\$ 2,000	\$ 2,000	\$ 2,000
4405	TRAINING/TRAVEL	\$ 1,083	\$ 2,400	\$ 2,400	\$ 3,000
4408	UNIFORM ALLOWANCE	\$ 250	\$ 1,000	\$ 1,000	\$ 1,000
4410	ADVERTISING	\$ 4,209	\$ 9,000	\$ 9,000	\$ 10,000
4415	MAILING/COPYING	\$ (53)	\$ 1,500	\$ 1,500	\$ 1,500
4417	FUEL/OIL	\$ 420	\$ 1,500	\$ 1,500	\$ 1,500
4429	PHONE	\$ 258	\$ -	\$ -	\$ -
4430	DUES/SUBSCRIPTIONS	\$ 393	\$ 1,150	\$ 1,150	\$ 1,150
4432	RENTS - LEASE PAYMENTS	\$ 4,924	\$ 6,000	\$ 6,000	\$ 6,000
4510	EQUIPMENT FUND	\$ 11,433	\$ 12,005	\$ 13,206	\$ 18,347
Totals		\$ 72,289	\$ 110,805	\$ 113,368	\$ 130,197

Unfunded Liability

\$ 5,495

Salaries and Benefits

4301	RECREATION SALARIES	79,534	317,508	317,508	619,638
4302	RECREATION OVERTIME PAY	543	2,500	2,500	
4303	RECREATION FICA/MEDICARE	6,664			47,999
4305	RECREATION INCENTIVE PAY	-	24,657	24,657	
4308	RECREATION PART TIME WAGES	8,051	8,200	8,200	-
4309	RECREATION SPECIAL PAY	3,575	4,800	4,800	7,800
4310	RECREATION PERS	9,269	24,385	24,385	53,176
4311	RECREATION MEDICAL/DENTAL	6,567	34,972	34,972	91,742
4312	RECREATION WORKER'S COMP	19,644	6,400	6,400	22,000
4313	RECREATION OTHER BENEFITS	262	1,070	1,070	1,847
4314	RECREATION SHARE SAVINGS	525			-

Total Salary and Benefits

\$ 134,634 \$ 424,492 \$ 424,492 \$ 849,697

TOTAL FY 24-25 BUDGET

\$ 206,923 \$ 535,297 \$ 537,860 \$ 979,894

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4153** Prog Desc: **RECREATION - EDUCATION/RECREATION COURSES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 8,477	\$ 7,700	\$ 7,700	\$ -
4402	CONTRACT SERVICES	\$ 15,657	\$ 22,900	\$ 22,900	\$ -
4405	TRAINING/TRAVEL	\$ -	\$ -	\$ -	\$ -
4408	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -
4410	ADVERTISING	\$ -	\$ -	\$ -	\$ -
4430	DUES/SUBSCRIPTIONS	\$ 31	\$ -	\$ -	\$ -
4452	CROSSING GUARD	\$ 91	\$ -	\$ -	\$ -
Totals		\$ 24,256	\$ 30,600	\$ 30,600	\$ -

4301	EDUC/REC COURSE SALARIES	50,453	-	-	-
4302	EDUC/REC COURSE OVERTIME	366	-	-	-
4303	EDUC/REC COURSE FICA/MEDICARE	4,472	-	-	-
4308	EDUC/REC COURSE PART TIME	10,749	-	-	-
4309	EDUC/REC COURSE SPECIAL PAY	900	-	-	-
4310	EDUC/REC COURSE PERS	5,785	-	-	-
4311	EDUC/REC COURSE MEDICAL/DENTAL	4,568	-	-	-
4312	EDUC/REC COURSE WORKER'S COMP	-	-	-	-
4313	EDUC/REC COURSE OTHER BENEFITS	171	-	-	-
4314	EDUC/REC COURSE SHARE SAVINGS	300	-	-	-
Total Salary and Benefits		\$ 77,764	\$ -	\$ -	\$ -
TOTAL FY 24-25 BUDGET		\$ 102,020	\$ 30,600	\$ 30,600	\$ -

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4154** Prog Desc: **RECREATION - SENIOR ACTIVITIES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 999	\$ 1,500	\$ 1,500	\$ 2,000
4402	CONTRACT SERVICES	\$ 4,845	\$ 40,500	\$ 40,500	\$ 33,200
4410	ADVERTISING	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
4432	LEASE PAYMENTS	\$ 3,600			
Totals		\$ 9,444	\$ 43,200	\$ 43,200	\$ 36,400

Salaries and Benefits

4301	SENIOR PROGRAMS SALARIES	\$ 15,924
4302	SENIOR PROGRAMS OVERTIME PAY	\$ 292
4303	SENIOR PROGRAMS FICA/MEDICARE	\$ 1,238
4308	SENIOR PROGRAMS PART TIME WAGES	
4309	SENIOR PROGRAMS SPECIAL PAY	
4310	SENIOR PROGRAMS PERS	\$ 1,970
4311	SENIOR PROGRAMS MEDICAL/DENTAL	\$ 2,593
4312	SENIOR PROGRAMS WORKER'S COMP	
4313	SENIOR PROGRAMS OTHER BENEFITS	\$ 68

Total Salary and Benefits

\$ 22,084	\$ -	\$ -	\$ -
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TOTAL FY 24-25 BUDGET

\$ 31,528	\$ 43,200	\$ 43,200	\$ 36,400
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4155** Prog Desc: **RECREATION - COMMUNITY ACTIVITIES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$1,692	\$4,100	\$4,100	\$5,200
4402	CONTRACT SERVICES	\$2,114	\$8,700	\$8,700	\$7,800
Totals		\$ 3,806	\$ 12,800	\$ 12,800	\$ 13,000

Salaries and Benefits

4301	COMM EVENTS SALARIES	\$	17,264
4303	COMM EVENTS FICA/MEDICARE	\$	1,458
4305	COMM EVENTS INCENTIVE PAY		
4308	COMM EVENTS PART TIME WAGES	\$	2,726
4309	COMM EVENTS SPECIAL PAY	\$	450
4310	COMM EVENTS PERS	\$	1,831
4311	COMM EVENTS MEDICAL/DENTAL	\$	987
4312	COMM EVENTS WORKER'S COMP		
4313	COMM EVENTS OTHER BENEFITS	\$	52
4314	COMM EVENTS SHARE SAVINGS	\$	150

Total Salary and Benefits

\$ 24,919	\$ -	\$ -	\$ -
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TOTAL FY 24-25 BUDGET

\$ 28,725	\$ 12,800	\$ 12,800	\$ 13,000
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4156** Prog Desc: **RECREATION - AQUATIC SERVICES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 8,851	\$ 10,000	\$ 10,000	\$ 8,500
4402	CONTRACT SERVICES	\$ 15,696	\$ 28,500	\$ 28,500	\$ 29,200
4404	REPAIRS/MAINTENANCE	\$ 8,601	\$ 3,200	\$ 3,200	\$ 5,000
4405	TRAINING/TRAVEL	\$ 3,224	\$ 3,000	\$ 3,000	\$ 3,000
4408	UNIFORM ALLOWANCE	\$ 3,822	\$ 3,500	\$ 3,500	\$ 3,500
4410	ADVERTISING	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
4430	DUES/SUBSCRIPTIONS	\$ 20	\$ -	\$ -	\$ 750
4468	RESALE AND PURCHASE	\$ 1,022	\$ 3,500	\$ 3,500	\$ 3,500
Totals		\$ 41,235	\$ 52,900	\$ 52,900	\$ 54,650

Salaries and Benefits

4301	AQUATIC SERVICE SALARIES	\$ 139,928				
4302	AQUATIC SERVICE OVERTIME PAY	\$ 2,361				
4303	AQUATIC SERVICE FICA/MEDICARE	\$ 28,714				
4308	AQUATIC SERVICE PART TIME WAGES	\$ 240,011	\$ 236,600	\$ 236,600	\$ 300,000	
4309	AQUATIC SERVICE SPECIAL PAY	\$ 2,614				
4310	AQUATIC SERVICE PERS	\$ 19,312				
4311	AQUATIC SERVICE MEDICAL/DENTAL	\$ 15,901				
4312	AQUATIC SERVICE WORKER'S COMP	\$ -	\$ 12,100	\$ 12,100		
4313	AQUATIC SERVICE OTHER BENEFITS	\$ 532				
4314	AQUATIC SERVICE SHARE SAVINGS	\$ 525				

Total Salary and Benefits	\$ 449,898	\$ 248,700	\$ 248,700	\$ 300,000
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TOTAL FY 24-25 BUDGET	\$ 491,133	\$ 301,600	\$ 301,600	\$ 354,650
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **01** Prog #: **4173** Prog Desc: **SHARPSTEEN MUSEUM**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4403	UTILITIES	\$ 6,400	\$ 6,400	\$ 10,095	\$ 10,400
4404	REPAIRS & MAINTENANCE	\$ 1,000	\$ 1,000	\$ 1,000	\$ 3,000
4408	UNIFORM ALLOWANCE	\$ 100	\$ 100	\$ 100	\$ 200
4503	WATER/SEWER	\$ 5,150	\$ 5,150	\$ 5,150	\$ 7,000
Totals		\$ 12,650	\$ 12,650	\$ 16,345	\$ 20,600

Unfunded Liability **\$ 621.64**

Salaries and Benefits

4301 SHARP MUSM SALARIES	\$ 6,573	\$ 6,573	\$ 6,573	\$ 6,341
4302 SHARP MUSM OVERTIME PAY	\$ 180	\$ 180	\$ 180	
4303 SHARP MUSM FICA/MEDICARE	\$ 503	\$ 503	\$ 503	\$ 499
4309 SHARP MUSM SPECIAL PAY	\$ 100	\$ 100	\$ 100	\$ 107
4310 SHARP MUSM PERS	\$ 505	\$ 505	\$ 505	\$ 614
4311 SHARP MUSM MEDICAL/DENTAL	\$ 2,028	\$ 2,028	\$ 2,028	\$ 1,152
4312 SHARP MUSM WORKER'S COMP	\$ 180	\$ 180	\$ 180	
4313 SHARP MUSM OTHER BENEFITS	\$ 29	\$ 29	\$ 29	\$ 22
4314 SHARP MUSM SHARE SAVINGS				\$ 72

Total Salary and Benefits	\$ 10,098	\$ 10,098	\$ 10,098	\$ 9,428
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TOTAL FY 24-25 BUDGET	\$ 22,748	\$ 22,748	\$ 26,443	\$ 30,028
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Fund #: **01** Prog #: **4174** Prog Desc: **RECREATION - LIBRARY SERVICES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4402	CONTRACT SERVICES	\$ 152,250	\$ 152,250	\$ 152,250	\$ 187,000
Totals		\$ 152,250	\$ 152,250	\$ 152,250	\$ 187,000

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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **XX** Prog #: **XXXX** Prog Desc: **FAIRGROUNDS**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES				\$ -
4402	CONTRACT SERVICES				\$ 450,000
4405	TRAINING/MEETINGS				\$ -
4410	ADVERTISING`				\$ -
4415	MAILING/COPYING				\$ -
4430	DUES AND SUBSCRIPTIONS				\$ -
4503	WATER/SEWER				\$ -
4510	EQUIPMENT REPLACEMENT F				\$ -
	ACTICIPATED REVENUES				\$ (100,000)
Totals		\$ -	\$ -	\$ -	\$ 350,000

Salaries and Benefits

4301	FAIRGROUNDS SALARIES	\$ 231,620
4302	FAIRGROUNDS OVERTIME PAY	
4303	FAIRGROUNDS FICA/MEDICARE	\$ 18,132
4308	FAIRGROUNDS PART TIME WAGES	\$ -
4309	FAIRGROUNDS SPECIAL PAY	
4310	FAIRGROUNDS PERS	\$ 23,394
4311	FAIRGROUNDS MEDICAL/DENTAL	\$ 15,269
4312	FAIRGROUNDS WORKER'S COMP	\$ 4,000
4313	FAIRGROUNDS OTHER BENEFITS	\$ 6,117
4316	FAIRGROUNDS EMPLOR PAD 401 (A)	\$ -

Total Salary and Benefits	\$ -	\$ -	\$ -	\$ 298,531
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TOTAL FY 24-25 BUDGET	\$ -	\$ -	\$ -	\$ 648,531
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GENERAL CAPITAL IMPROVEMENT PROGRAM FUND					
FUND #: 01					
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
	GRANTS AND CONTRIBUTION	\$ -	\$ -	\$ 1,263,000	\$ 480,000
	TRANSFER IN - OTHER CAPITAL FUNDS	\$ 341,600	\$ 1,367,109	\$ 2,116,100	\$ 1,775,000
	GENERAL FUND CIP PROGRAM FUNDS				\$ 743,000
	Total Revenue ----->	\$ 341,600	\$ 1,367,109	\$ 3,379,100	\$ 2,998,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
5200 4915	PIONEER	\$ 40,000	\$ 40,000	\$ 40,000	\$ 25,000
5402 4915	PAVEMENT MAINT.	\$ 917,001	\$ 2,950,000	\$ 2,950,000	\$ 1,775,000
5501 4915	CITY HALL IMPROVEMENTS	\$ 70,000	\$ 70,000	\$ 70,000	\$ -
5502 4915	FACILITY IMPROVEMENTS	\$ 35,000	\$ 35,000	\$ -	\$ -
5521 4905	FAIRWAY PATH	\$ 40,000	\$ 322,000	\$ 242,000	\$ -
5530 4915	SIDEWALK IMPROVEMENT	\$ 110,000	\$ -	\$ -	\$ 50,000
5565 4915	OAT HILL MINE T	\$ 110,000	\$ 110,000	\$ -	\$ -
5569 4915	LOGVY PARK IMPROVEMENTS	\$ 435,000	\$ 420,000	\$ -	\$ 626,000
5570 4905	PARKLETS	\$ 100,000	\$ 18,000	\$ -	\$ -
5592 4905	FAIRGROUNDS	\$ 150,000	\$ 150,000	\$ -	\$ -
5602 4915	GENERTS RANCHO	\$ 85,763	\$ 85,763	\$ -	\$ -
5610 4915	PVMT RECONSTRUCT	\$ 42,999	\$ 42,999	\$ -	\$ -
5625 4915	FIRE STATION EXT	\$ 45,000	\$ 45,000	\$ -	\$ -
5636 4915	P&R MODULAR	\$ 25,000	\$ 25,000	\$ -	\$ -
5637 4402	BRANNAN STREET FLASHING BEACON	\$ -	\$ 210,000	\$ 210,000	\$ -
5641 4915	BIKE	\$ 45,000	\$ 45,000	\$ -	\$ -
5642 4915	PATH AT HEATHE	\$ 100,000	\$ 100,000	\$ -	\$ -
5643 4915	FENCE BIKE PATH	\$ 75,000	\$ 75,000	\$ -	\$ -
5644 4915	CAR CHANGING	\$ 75,000	\$ -	\$ -	\$ -
5645 4915	MASTER SERV AG	\$ 100,000	\$ 50,000	\$ 50,000	\$ 100,000
5646 4915	BACKSTOP POLICE	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
5647 4915	VEGETATION MGMT	\$ 160,000	\$ 20,000	\$ 20,000	\$ -
5651 4915	CITY HALL MODULAR	\$ -	\$ 300,000	\$ 300,000	\$ -
5652 4915	FACILITY IMPROVEMENTS- CITY HALL	\$ -	\$ 80,000	\$ 80,000	\$ -
5653 4915	FACILITY IMPROVEMENTS- COMM CENTER	\$ -	\$ 185,000	\$ 185,000	\$ -
5654 4915	GATEWAY PROJECT	\$ -	\$ 10,000	\$ 10,000	\$ -
5655 4915	REPLACE LIGHTS AT TENNIS COURTS	\$ -	\$ 12,000	\$ 12,000	\$ -
5656 4915	REPLACE MAIN POOL HEATHER	\$ -	\$ 32,375	\$ 32,375	\$ -
5657 4915	REPLACE RETAINING WALL- MAXFIELD PATH	\$ -	\$ 40,000	\$ 40,000	\$ -
5658 4915	SPEED CUSHION STUDY	\$ -	\$ 65,000	\$ 65,000	\$ 15,000
5659 4915	SOUND WALL FOR FIRE DEPT	\$ -	\$ 50,000	\$ 50,000	\$ -
5663 4915	CARPORT COVER AT COPR YARD 1/3	\$ -	\$ 75,000	\$ 75,000	\$ -
5667 4905	COMPOST BINS	\$ -	\$ 50,000	\$ 50,000	\$ -
5668 4905	SOUTH OAK BRIDGE	\$ -	\$ 150,000	\$ -	\$ 15,000
NEW	IMPROVEMENTS TO BUILDINGS	\$ -	\$ -	\$ -	\$ 120,000
NEW	IMPROVEMENTS TO PARKS	\$ -	\$ -	\$ -	\$ 42,000
NEW	IMPROVEMENTS TO POOL	\$ -	\$ -	\$ -	\$ 15,000
NEW	BRANNAN STREET SIDEWALKS	\$ -	\$ -	\$ -	\$ 150,000
NEW	REPLACE CORP YARD GENERATOR	\$ -	\$ -	\$ -	\$ 65,000
	Total Expenses ----->	\$ 2,860,763	\$ 5,963,137	\$ 4,581,375	\$ 2,998,000

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

The goal of the water distribution division is to maintain the City's water system in compliance with Calistoga's drinking water permit, issued by the State Water Board's Division of Drinking Water. Staff continuously monitors, samples and tests (e.g., daily/weekly/quarterly) the drinking water quality in the supply and distribution system to ensure that high quality drinking water, compliant with Water Board standards, is delivered to Calistoga water customers.

The Water Distribution Division maintains 40 ½ miles of water mains, 752 valves and 184 fire hydrants. The Division responds to water leaks and after-hours service calls, reads over 1,800 water meters every month for billing purposes, flushes, inspects, and tests the system for water quality and pressure parameters. The Division proactively maintains valves, meters, and hydrants to help prevent unexpected interruptions in the water distribution system, to ensure the availability of water for fire suppression, and to maintain minimum service pressures in the system. Staff participates in on-going education for certification in water distribution through the State Water Board's Division of Drinking Water.

Water Treatment

The goal of the water treatment division is to provide continuous, safe, potable water to the City's residents, businesses, and visitors from both the Kimball Reservoir and Napa (State Water Project) supplies.

The Napa (State Water Project) supply serves 70% to 80% of Calistoga's drinking water demands annually. The water is delivered to Calistoga already treated by the City of Napa. Calistoga owns an 11-mile-long transmission main, which is often referred to as the North Bay Aqueduct (NBA) water main. Along the NBA line there are two city-owned water booster pump stations that deliver NBA water to the City's distribution system.

Kimball Water Treatment Plant supply serves 20% to 30% of Calistoga's drinking water demands annually. The system consists of a 267 acre-feet (AF) Dam/Reservoir, a treatment plant, and four tanks: Mt. Washington, Feige Canyon, High Street, and Kimball clearwell. The Kimball Water Treatment Plant can treat up to 360,000 gallons per day.

Water Operations

In March 2022, the City Council contracted with Raftelis to complete a five-year water rate study to ensure that the water enterprise revenue is sufficient for capital improvements, increased operational costs, and to meet debt reserves. After a public comment period, and proposition 218 process, new rates were

Enterprise Funds Water

adopted by City Council on December 5, 2023, and were implemented on March 1, 2024, with additional planned annual rate adjustments between 2025 and 2028.

Water Capital

City staff continues to pursue two Hazard Mitigation Grant Program (HMGP) applications for Kimball New Intake/Drain Valve, and Kimball Dam Raise Improvement projects totaling \$4.4M.

Projects planned this fiscal year include completing the generator/plc/SCADA project at the WTP, and Pope Street Pump Station, continue water plant improvements, RFP for GAC filtering at Kimball WTP, install additional auto read meters, RFP water main replacement with grant applications, and continue to respond to grant RFI's for HMGP.

Major Department Tasks Completed Fiscal Year 23-24

- ☑ Completed the 60% design phase of the Dunaweal pump station relocation project
- ☑ Replaced water main on Cedar Street from Spring to Lincoln
- ☑ Installed approximately 80 new water meters
- ☑ Continued to respond to Kimball Intake/Drain valve grant RFI's.
- ☑ Completed water rate study and implemented new rates.
- ☑ Continued to respond to Kimball Dam raise grant RFI's.
- ☑ Continued design of Lincoln Ave water main replacement bridge to Washington
- ☑ Completed 10-year water main replacement figures for RFP
- ☑ Received additional grant funding for Generator/PLC project over \$300k
- ☑ New PLC's and SCADA installed at the Kimball WTP
- ☑ New Tow behind generator received for running Pope Street Pump Station

Enterprise Funds Water

Major Departmental Goals for Fiscal Year 24-25

- Complete installation of new Generator/Auto transfer switch at the WTP
- Continue TTHM/HAA5 reduction measures to reduce DBPs
- Continue WTP repairs (mixer, tank inspections/cleaning, pumps, flow meter)
- Install additional auto read water meters.
- Water main replacement – Brannan Street loop
- Complete Pope Street PLC and electric panel upgrade
- Master Services Agreement to design GAC and watermain replacement
- Pay Caltrans for raising Iron on Hwy 29 repaving project.
- Complete RFI responses on grants (Intake, Dam)
- If grant authorized, begin construction of Kimball new intake/drain valve
- If grant authorized, begin Phase II of Conn Creek waterline.

FUND #: 02		WATER FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Working Budget FY 23-24	Adopted Budget FY 24-25
3221	DELINQUENT PENALTIES & CHARGES	\$ 35	\$ 100	\$ 259	\$ 100
3251	INVESTMENT EARNINGS	\$ 1,059		\$ 1,100	\$ 2,000
3260	RENTAL INCOME	\$ -	\$ 1,500	\$ 1,500	\$ -
3267	CONNECTION (METER SETTING FEE)	\$ 19,539	\$ -	\$ -	\$ -
3282	Reimb for Misc City Services	\$ 62,915	\$ 25,000	\$ 25,000	\$ 20,000
3289	OTHER REVENUE	\$ -	\$ 75,000	\$ 75,000	\$ 50,000
3299	TRANSFERS IN	\$ 45,000			
3401	SINGLE RESIDENT	\$ 994,315	\$ 1,035,948	\$ 1,053,974	\$ 1,111,942
3401 0001	LIRA CREDIT	\$ (28,797)	\$ (25,000)	\$ (25,000)	\$ (25,000)
3403	MULTI RESIDENT	\$ 376,179	\$ 406,229	\$ 398,750	\$ 420,681
3405	MOBILE HOMES	\$ 231,598	\$ 272,848	\$ 245,494	\$ 258,996
3409	RESIDENTIAL METER CHARGE	\$ 1,103,856	\$ 1,061,465	\$ 1,170,087	\$ 1,234,442
3410	TRANSIENT GEN.	\$ 443,179	\$ 402,878	\$ 469,769	\$ 495,607
3412	SPAS	\$ 107,406	\$ 101,450	\$ 113,851	\$ 120,112
3414	CAMP GROUNDS	\$ 24,016	\$ 15,000	\$ 25,457	\$ 26,857
3416	BED & BREAKFAST	\$ 26,804	\$ 34,000	\$ 28,413	\$ 29,975
3419	TRANSIENT METER CHARGE	\$ 285,645	\$ 275,000	\$ 302,784	\$ 319,437
3420	COMM. GENERAL	\$ 117,599	\$ 93,000	\$ 124,654	\$ 131,510
3422	RESTAURANTS	\$ 73,577	\$ 67,000	\$ 77,991	\$ 82,281
3424	LAUNDRIES	\$ 22,596	\$ 16,500	\$ 23,952	\$ 25,269
3426	PUBLIC BLDG.	\$ 32,681	\$ 42,000	\$ 34,642	\$ 36,547
3428	MEDICAL CARE	\$ 37,631	\$ 30,000	\$ 39,889	\$ 42,083
3429	COMMERCIAL METER CHARGE	\$ 249,791	\$ 235,000	\$ 264,778	\$ 279,341
3440	INDUST. GENERAL	\$ 570	\$ 600	\$ 604	\$ 638
3442	BOTTLING WORKS	\$ 56,662	\$ 32,000	\$ 60,062	\$ 63,365
3443	COMMERCIAL SOCIAL	\$ 71,511	\$ 68,000	\$ 75,802	\$ 79,971
3449	INDUSTRIAL METER CHARGE	\$ 11,127	\$ 10,500	\$ 11,795	\$ 12,444
	GRANT REVENUES				\$ 119,559
	Total Revenue Annually	\$ 4,366,495	\$ 4,276,018	\$ 4,600,607	\$ 4,938,157

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **02** Prog #: **4131** Prog Desc: **WATER DISTRIBUTION**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 13,382	\$ 18,803	\$ 18,803	\$ 20,000
4402	CONTRACT SERVICES	\$ 64,151	\$ 71,593	\$ 71,593	\$ 77,051
4403	UTILITIES	\$ 1,989	\$ 2,000	\$ 2,600	\$ 2,800
4404	REPAIRS/MAINTENANCE	\$ 1,874	\$ 25,000	\$ 25,000	\$ 38,000
4405	TRAINING/TRAVEL	\$ 1,236	\$ 2,970	\$ 2,970	\$ 2,970
4408	UNIFORMS	\$ 2,318	\$ 4,114	\$ 4,114	\$ 3,600
4410	ADVERTISING	\$ 225	\$ -	\$ -	
4415	MAILING/COPYING	\$ -	\$ 220	\$ 220	\$ 220
4417	FUEL/OIL	\$ 2,797	\$ 3,100	\$ 3,100	\$ 3,100
4310	PENSION EXPENSE	\$ (4,799)	\$ 59,950	\$ 59,950	\$ -
4424	HEALTH/SAFETY	\$ -	\$ 2,530	\$ 2,530	
4428	WATER METERS	\$ -	\$ 6,050	\$ 6,050	
4430	DUES/SUBSCRIPTIONS	\$ 5,000			\$ 12,000
4434	VEHICLES - REPAIRS & MAINTENANCE	\$ 2,307	\$ 2,200	\$ 13,000	\$ 9,400
4510	EQUIPMENT FUND RENTAL	\$ 28,872	\$ 17,800	\$ 17,800	\$ 46,338
4456	BAD DEBT EXPENSE	\$ -	\$ 250	\$ 250	
4820	VEHICLES - R&S	\$ -	\$ 20,000	\$ 20,000	\$ 26,700
4821	MISC FIELD EQUIP	\$ -	\$ 20,000	\$ 20,000	\$ 100,000
	TRANSFER OUT - TO CIP				\$ 287,000
	Totals	\$ 119,353	\$ 256,580	\$ 267,980	\$ 629,179

Unfunded Liability

\$ 45,777

Salaries and Benefits

4301	WATER DIST SALARIES	\$ 270,996	\$ 234,920	\$ 234,920	\$ 243,062
4302	WATER DIST OVERTIME PAY	\$ 26,444	\$ 17,000	\$ 17,000	
4303	WATER DIST FICA/MEDICARE	\$ 23,506	\$ 17,971	\$ 17,971	\$ 19,119
4308	WATER DIST PART TIME WAGES	\$ 1,375	\$ -	\$ -	
4309	WATER DIST SPECIAL PAY	\$ 16,285	\$ 4,176	\$ 4,176	\$ 4,104
4310	WATER DIST PERS	\$ 77,209	\$ 24,561	\$ 24,561	\$ 23,532
4311	WATER DIST MEDICAL/DENTAL	\$ 56,026	\$ 64,812	\$ 64,812	\$ 44,160
4312	WATER DIST WORKER'S COMP	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
4313	WATER DIST OTHER BENEFITS	\$ 1,588	\$ 830	\$ 830	\$ 840
4314	WATER DIST SHARE SAVINGS	\$ 2,600	\$ 480	\$ 480	\$ 2,760
4316	WATER DIST EMPLR PD 401 (A)	\$ 841			\$ -

Total Salary and Benefits

\$ 476,871 \$ 376,750 \$ 376,750 \$ 395,355

Depreciation

\$ 359,642 \$ 345,000 \$ 345,000 \$ 345,000

TOTAL FY 24-25 BUDGET

\$ 955,866 \$ 978,330 \$ 989,730 \$ 1,369,534

Fund #: **02** Prog #: **4132** Prog Desc: **WATER TREATMENT**

Unfunded Liability	\$	46,367
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City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **02** Prog #: **4135** Prog Desc: **WATER CONSERVATION**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 14,564	\$ 2,000	\$ 2,000	\$ 1,000
4402	CONTRACT SERVICES	\$ 2,195	\$ 1,200	\$ 1,200	\$ 500
4404	REPAIRS AND MAINTENANCE	\$ 44	\$ -	\$ -	\$ -
4410	ADVERTISING	\$ 7,020	\$ -	\$ -	\$ 1,500
4415	POSTAGE / REPRODUCTION	\$ -	\$ -	\$ -	\$ 500
4422	PENSION EXPENSE	\$ (234)		\$ -	\$ -
4808	REBATE PROGRAMS	\$ 9,528	\$ 22,000	\$ 22,000	\$ 5,000
Totals		\$ 33,116	\$ 25,200	\$ 25,200	\$ 8,500

Salaries and Benefits

4301	Salaries	61,974
4303	Fica/Medicare	5,773
4308	Part Time Wages	11,329
4309	Special Pay	43
4310	Pers	7,037
4311	Medical/Dental	10,371
4313	Other Benefits	267

Total Salary and Benefits	96,793	-	-	\$ -
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TOTAL FY 24-25 BUDGET	\$ 129,909.11	25,200	25,200	\$ 8,500
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FUND #: 12		WATER CIP FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3230	Other Grants	\$ 868	\$ -	\$ -	\$ 119,559
3230 0001	CONN CREEK WATER LINE	\$ -	\$ -	\$ -	\$ -
3230 0002	Dunaweal Station	\$ -	\$ -	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 5,320	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 932,599	\$ 100,000	\$ 100,000	\$ 110,000
3299	TRANSFERS IN	\$ -	\$ 500,000	\$ 500,000	\$ 287,000
	GENERAL FUND WATER LOAN				\$ 500,000
	Total Revenue ----->	\$ 938,788	\$ 600,000	\$ 600,000	\$ 1,016,559
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4131 5227	WATER DISTRIB. KIMBALL WTRMAIN	\$ -	\$ -	\$ -	\$ -
4430 4501	DEBT ISSUES D/S - PRINCIPAL	\$ -	\$ -	\$ 71,000	\$ -
4430 4502	DEBT ISSUES D/S - INTEREST	\$ 63,780	\$ 63,659	\$ 63,659	\$ -
4970 4820	EQUIP MNTC/REPL VEHICLES & R.S.	\$ (600)	\$ -	\$ -	\$ -
5426 4915	KIMBALL BY PASS	\$ -	\$ -	\$ -	\$ 225,000
5476 4915	Auto Meter Read	\$ -	\$ 80,000	\$ 80,000	\$ 100,000
5490 4915	Repl Water Mains	\$ -	\$ 500,000	\$ 500,000	\$ 125,000
5513 4915	VALVE DEMO INST	\$ -	\$ -	\$ -	\$ -
5551 4915	THM REMOVAL CON	\$ -	\$ -	\$ -	\$ -
5574 4915	THM/HAA5	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
5575 4915	GEN & TRANSFER	\$ -	\$ 742,591	\$ 742,591	\$ 45,000
5577 4915	POPE ST GEN	\$ -	\$ 279,102	\$ 279,102	\$ 20,000
5586 4915	RELOCATE D BOOS	\$ -	\$ 20,000	\$ 20,000	\$ 5,000
5594 4915	CONN CREEK WATER LINE	\$ -	\$ -	\$ -	\$ 5,000
5607 4915	DISADV SALARY S	\$ -	\$ -	\$ -	\$ -
5627 4915	PORTABLE GEN	\$ -	\$ 133,346	\$ 133,346	\$ -
5634 4915	CLEAN UP BRUSH	\$ -	\$ 15,000	\$ 15,000	\$ -
5661 4915	MASTER SERVICES AGREEMENT	\$ -	\$ 100,000	\$ 10,000	\$ 100,000
5663 4915	CARPORT COVER AT CORP YARD 1/3	\$ -	\$ 75,000	\$ -	\$ -
5664 4915	RAISE UTILITY IRON ON HWY 29	\$ -	\$ 20,000	\$ 20,000	\$ 20,000
5665 4915	KIMBALL DAM RAISE	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
5666 4915	BRANNAN STREET WATER MAIN LOOP	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
6000 4915	WATER PLT IMP	\$ 17,166	\$ 30,690	\$ 30,690	\$ 22,000
	Total Expenses ----->	\$ 80,346	\$ 2,154,388	\$ 2,060,388	\$ 762,000

Enterprise Fund Wastewater

Wastewater Collection

The goal of the Wastewater Collection division is to maintain the sewer system to minimize disruption of service or inconvenience to the City's residents. 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, regular routine line cleaning (sewer hydro), responding to sewer main back-ups and pump failures, and installing and replacing mains. Regular weekly inspections and testing of the standby power generator are completed for the sewer lift stations to ensure they work properly. City staff also periodically inspect private grease interceptors to ensure proper maintenance by the property owner to reduce grease blockage of the public main sewer lines.

Wastewater Treatment

The goal of the Wastewater Treatment Division is to treat the City's wastewater in the most environmentally safe and cost-effective manner, to provide compliance with our NPDES and recycle water permits, and to keep the City's residences, businesses functional. The Wastewater Treatment Division operates and maintains the Calistoga Wastewater Treatment Facility and disposal system at 1100 Dunaweal Lane. 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 4.0 million gallons per day (mgd) during peak wet weather flow under an NPDES permit issued by the Regional Water Quality Control Board. Current dry weather flows are approximately 380,000 gallons per day and peak near 5 mgd. There is about 48 million gallons of tertiary treated effluent storage available. 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, we recycle and distribute about 40% to 70% of the influent to the plant for irrigation including the spray field.

Wastewater Operations

In March 2022, the City Council adopted Raftelis to complete a five-year water and wastewater rate study to ensure that the wastewater enterprise revenue is sufficient for capital improvements, increased operational costs, and to meet debt reserves. After a public comment period, new rates were adopted by City Council on December 5, 2023, and were implemented on March 1, 2024, with additional planned annual rate adjustments between 2025 and 2028.

Enterprise Fund Wastewater

Wastewater Capital

A significant level of effort and investment continues to be directed towards compliance with the Cease-and-Desist Order (CDO) issued by the Regional Water Quality Control Board. The last remaining significant project is anticipated to complete construction this FY24/25 for the riverside pond project. A big accomplishment in FY23/24 was implementation of the geothermal meter billing for significant dischargers and this should increase revenues for the enterprise next fiscal year. Other important completed projects were: the extension of the 24" sewer trunk line from Anna to Lincoln, lining of the 8" sewer along Lincoln from Trail to Brannan, replaced EQ liner, completion/implementation of the rate study, and replacement of 10" sewer line on Cedar from Spring to Lincoln.

Projects planned this fiscal year include continuing construction work on the Riverside Ponds, extend sewer 18" line from Fairway to Brannan, perform repairs at the Dunaweal Wastewater Treatment Plant and construct the generator/plc/SCADA project at the WWTP.

Major Department Tasks Completed Fiscal Year 23-24

- ☑ 24" New Sewer trunk main installed Anna to Lincoln
- ☑ Cedar Street sewer replacement Spring to Lincoln
- ☑ 8" sewer lined from Silverado Trail to Brannan
- ☑ Complete Riverside Pond Project plans/permitting and bid.
- ☑ EQ liner replacement
- ☑ WWTP repairs (bed tiles, pumps, and analyzers)
- ☑ Completed sewer rate study and implemented new rates
- ☑ Purchased a new generator for Rancho De Force Lift Station.
- ☑ Implemented Geothermal Significant Discharge Billings
- ☑ Procured a new sewer hydro machine

Major Departmental Goals for Fiscal Year 24-25

- Continue Construction for Riverside Ponds Project.
- Complete Generator/PLC/SCADA install at the WWTP
- Complete 18" sewer main extension from Fairway to Brannan on Lincoln
- Install Rancho de lift station generator installation improvements
- Installation of 12" sewer main replacement on Stevenson/Grant/Arch
- Pay Caltrans for raising Iron on Hwy 29 repaving project.
- RFP sewer rehab/grant application/initial design for 10-yr outlook
- Replace the AB Liner at the WWTP
- Procure Loader replacement for sludge process at WWTP

FUND #03	SEWER FUND				
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Working Budget FY 23-24	Adopted Budget FY 24-25
3267	Connection -Meter Setting Fee			\$ 109,750	
3251	Investment Earnings	\$ 21,795		\$ 27,000	\$ 30,000
3282	Reimb for Misc City Services	\$ 13,944	\$ 5,000	\$ 9,251	\$ 10,000
3289	OTHER REVENUE	\$ 24,730	\$ 1,000	\$ 4,681	\$ 5,000
3501	SINGLE RESIDENT	\$ 1,269,817	\$ 1,251,000	\$ 1,251,000	\$ 1,460,543
3502	WASTEWATER CAPACITY ALLOCATION	\$ 56,036	\$ 56,000	\$ 56,000	\$ 63,000
3503	MULTI RESIDENT	\$ 591,923	\$ 606,000	\$ 606,000	\$ 673,569
3505	MOBILE HOMES	\$ 349,714	\$ 352,000	\$ 352,000	\$ 486,288
3510	TRANSIENT GEN.	\$ 852,763	\$ 801,000	\$ 801,000	\$ 914,342
3512	SPAS	\$ 261,477	\$ 254,000	\$ 254,000	
3513	SPA GEO MEASURED GROUNDWATER				\$ 375,000
3514	CAMPGROUNDS	\$ 44,596	\$ 28,000	\$ 28,000	\$ 31,500
3516	BED & BREAKFAST	\$ 36,395	\$ 50,100	\$ 50,100	\$ 57,189
3520	COMMERCIAL GEN.	\$ 138,441	\$ 124,000	\$ 124,000	\$ 168,640
3522	RESTAURANTS	\$ 240,404	\$ 229,000	\$ 229,000	\$ 230,145
3524	LAUNDRIES	\$ 27,741	\$ 22,000	\$ 22,000	\$ 28,600
3526	PUBLIC BLDG.	\$ 23,922	\$ 27,000	\$ 27,000	\$ 24,975
3528	MEDICAL CARE	\$ 12,953	\$ 10,500	\$ 10,500	\$ 14,280
3540	IND. GENERAL	\$ 5,124	\$ 6,500	\$ 6,500	\$ 10,530
3542	BOTTLING WORKS	\$ 29,764	\$ 52,000	\$ 52,000	\$ 58,500
3543	SCHOOLS	\$ 74,069	\$ 76,000	\$ 76,000	\$ 103,360
3544	SERVICE STATIONS	\$ 6,526	\$ 4,200	\$ 4,200	\$ 5,712
	GRANT REVENUES				\$ 3,720,697
	Total Revenue Annually	\$ 4,082,134	\$ 3,955,300	\$ 4,099,982	\$ 8,471,869

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **03** Prog #: **4141** Prog Desc: **SEWER COLLECTION**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 4,013	\$ 6,000	\$ 6,000	\$ 7,920
4402	CONTRACT SERVICES	\$ 88,528	\$ 75,171	\$ 75,171	\$ 88,550
4403	UTILITIES	\$ 17,697	\$ 20,000	\$ 20,000	\$ 22,000
4404	REPAIRS/MAINTENANCE	\$ 15,386	\$ 27,000	\$ 27,000	\$ 28,000
4405	TRAINING/TRAVEL	\$ 613	\$ 1,330	\$ 1,330	\$ 1,500
4408	UNIFORMS	\$ 1,551	\$ 3,000	\$ 3,000	\$ 3,500
4310	PENSION EXPENSE	\$ (31,409)	\$ 76,300	\$ 76,300	\$ -
4415	MAILING/COPYING	\$ 117	\$ 85	\$ 85	\$ 100
4417	FUEL/OIL	\$ 9,264	\$ 7,700	\$ 7,700	\$ 9,000
4424	HEALTH/SAFETY		\$ 1,144	\$ 1,144	
4430	DUES/SUBSCRIPTIONS		\$ -	\$ -	\$ 8,000
4431	FEES	\$ 4,321	\$ 8,185	\$ 8,185	\$ 9,850
4434	VEHICLES-REPAIR/MAINTENANCE	\$ 2,875	\$ 4,000	\$ 4,000	\$ 10,000
4510	EQUIPMENT FUND RENTAL	\$ 27,254	\$ 28,616	\$ 28,616	\$ 43,744
4820	VEHICLES - R&S	\$ -	\$ 20,000	\$ 20,000	\$ 26,700
4821	MISC FIELD EQUIP	\$ 6,198	\$ 45,000	\$ 45,000	\$ 25,000
4823	COMPUTER EQUIP	\$ -	\$ 11,500	\$ 11,500	\$ -
4410	ADVERTISING	\$ 225	\$ -	\$ -	\$ -
	TRANSFER OUT - TO CIP	\$ -	\$ -	\$ -	\$ 900,000
Totals		\$ 146,632	\$ 335,031	\$ 335,031	\$ 1,183,864

Unfunded Liability **\$ 44,640**

Salaries and Benefits

4301	SEWER COLL SALARIES	\$ 246,128	\$ 169,298	\$ 169,298	\$ 169,086
4302	SEWER COLL OVERTIME PAY	\$ 16,657	\$ 12,000	\$ 12,000	
4303	SEWER COLL FICA/MEDICARE	\$ 20,191	\$ 12,951	\$ 12,951	\$ 13,300
4308	SEWER COLL PART TIME WAGES	\$ 1,390	\$ -	\$ -	
4309	SEWER COLL SPECIAL PAY	\$ 14,166	\$ 2,378	\$ 2,378	\$ 2,855
4310	SEWER COLL PERS	\$ 75,291	\$ 16,943	\$ 16,943	\$ 16,370
4311	SEWER COLL MEDICAL/DENTAL	\$ 48,281	\$ 42,371	\$ 42,371	\$ 30,720
4312	SEWER COLL WORKER'S COMP		\$ 11,200	\$ 11,200	\$ 11,200
4313	SEWER COLL OTHER BENEFITS	\$ 1,339	\$ 576	\$ 576	\$ 584
4314	SEWER COLL SHARE SAVINGS	\$ 1,740	\$ 480	\$ 480	\$ 1,920
4316	SEWER COLL EMPLR PD 401(A)	\$ 841			

Total Salary and Benefits **\$ 426,024** **\$ 268,197** **\$ 268,197** **\$ 290,676**

Depreciation **\$ 270,126** **\$ 273,000** **\$ 273,000** **\$ 273,000**

TOTAL FY 24-25 BUDGET **\$ 842,782** **\$ 876,228** **\$ 876,228** **\$ 1,747,540**

City of Calistoga
FY 24-25 Adopted Budget
Account Detail Budget Worksheet

Fund #: **03** Prog #: **4142** Prog Desc: **SEWER TREATMENT**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4401	MATERIALS/SUPPLIES	\$ 162,914	\$ 150,000	\$ 150,000	\$ 261,000
4402	CONTRACT SERVICES	\$ 188,845	\$ 246,394	\$ 246,394	\$ 298,600
4403	UTILITIES	\$ 214,484	\$ 250,000	\$ 250,000	\$ 275,000
4404	REPAIRS/MAINTENANCE	\$ 61,146	\$ 54,450	\$ 54,450	\$ 150,000
4405	TRAINING/TRAVEL	\$ 1,453	\$ 5,296	\$ 5,296	\$ 5,296
4408	UNIFORMS	\$ 4,470	\$ 5,808	\$ 5,808	\$ 6,500
4410	ADVERTISING	\$ 225	\$ 400	\$ 400	\$ 400
4415	MAILING/COPYING	\$ 5,638	\$ 7,500	\$ 7,500	\$ 2,500
4417	FUEL/OIL	\$ 17,703	\$ 17,000	\$ 17,000	\$ 21,500
4310	PENSION	\$ (44,605)			\$ -
4424	HEALTH/SAFETY	\$ 402	\$ 3,025	\$ 3,025	\$ 3,025
4427	TAXI EXPENSE	\$ 17			
4430	DUES/SUBSCRIPTIONS	\$ 573	\$ 1,106	\$ 1,106	\$ 1,244
4431	FEES	\$ 38,531	\$ 42,981	\$ 42,981	\$ 49,050
4432	LEASE PAYMENTS - ENTERPRISE	\$ 22,253	\$ 28,700	\$ 28,700	\$ 28,700
4434	VEHICLES-REPAIRS/MAINTENANCE	\$ 4,994	\$ 9,075	\$ 9,075	\$ 15,000
4439	CENTRAL SERV. OVERHEAD	\$ -	\$ 115,600	\$ 165,000	\$ 82,500
4440	LAB FEES-BOTTLING COMPANIES	\$ 22,961	\$ -	\$ -	\$ 2,000
4503	WATER/SEWER	\$ 684	\$ 1,756	\$ 1,756	\$ 2,500
4510	EQUIPMENT FUND RENTAL	\$ 65,948	\$ 69,245	\$ 69,245	\$ 105,842
4820	VEHICLES - R&S	\$ -	\$ 24,000	\$ 24,000	\$ 26,000
4821	MISC FIELD EQUIP	\$ -	\$ 65,000	\$ 65,000	\$ 140,000
	SEWER DEBT SERVICE	\$ 936,459	\$ 802,621	\$ 793,507	\$ 437,713
	SEWER DEBT TO GENERAL FUND				\$ 115,938
Totals		\$ 1,705,096	\$ 1,899,957	\$ 1,940,243	\$ 2,030,308

Unfunded Liability

\$ 68,053

Salaries and Benefits

4301	SEWER TREAT SALARIES	\$ 467,944	\$ 577,535	\$ 577,535	\$ 581,235
4302	SEWER TREAT OVERTIME PAY	\$ 28,325	\$ 31,000	\$ 31,000	
4303	SEWER TREAT FICA/MEDICARE	\$ 36,357	\$ 44,181	\$ 44,181	\$ 45,720
4308	SEWER TREAT PART TIME WAGES	\$ 859	\$ -	\$ -	
4309	SEWER TREAT SPECIAL PAY	\$ 32,047	\$ 10,938	\$ 10,938	\$ 9,814
4310	SEWER TREAT PERS	\$ 114,780	\$ 52,611	\$ 52,611	\$ 56,273
4311	SEWER TREAT MEDICAL/DENTAL	\$ 63,545	\$ 102,762	\$ 102,762	\$ 105,599
4312	SEWER TREAT WORKER'S COMP	\$ -	\$ 20,100	\$ 20,100	\$ 20,100
4313	SEWER TREAT OTHER BENEFITS	\$ 2,286	\$ 2,262	\$ 2,262	\$ 2,009
4314	SEWER TREAT SHARE SAVINGS	\$ 630	\$ 720	\$ 720	\$ 6,600
4316	SEWER TREAT EMPLR PD 401(A)	\$ 841			\$ -

Total Salary and Benefits

\$ 747,614 \$ 842,109 \$ 842,109 \$ 895,404

Depreciation

\$ 683,140 \$ 725,000 \$ 725,000 \$ 725,000

TOTAL FY 24-25 BUDGET

\$ 3,135,849 \$ 3,467,066 \$ 3,507,352 \$ 3,650,712

FUND #: 13		SEWER CIP FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3230	Other Grants	\$ -	\$ -	\$ -	\$ 3,325,970
3251	INVESTMENT EARNINGS	\$ 8,105	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 29,858	\$ 100,000	\$ 100,000	\$ -
3299	TRANSFERS IN	\$ -	\$ 500,000	\$ 500,000	\$ 900,000
	Total Revenue ----->	\$ 37,962	\$ 600,000	\$ 600,000	\$ 4,225,970
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
5452 4915	Sewer Laterals	\$ -	\$ 5,000	\$ 5,000	\$ 6,000
5478 4915	Rancho de Lift	\$ -	\$ 75,000	\$ 75,000	\$ 110,000
5533 4915	GEOTHERMAL	\$ -	\$ 5,000	\$ 5,000	
5540 4905	RIVERSIDE POND	\$ -	\$ -	\$ 3,120,000	\$ 6,266,615
5555 4915	SEWER MAIN REPL	\$ -	\$ 550,000	\$ 550,000	\$ -
5572 4915	GENERATOR UPG	\$ -	\$ 910,868	\$ 910,868	\$ 50,000
5609 4915	PLANT REPAIRS	\$ -	\$ 113,000	\$ 113,000	\$ 214,000
5627 4915	PORTABLE GEN	\$ -	\$ -	\$ -	\$ -
5629 4915	SWR MAIN REIMB	\$ -	\$ 600,000	\$ 600,000	\$ 200,000
5631 4915	RAISE UT HWY 29	\$ -	\$ 12,000	\$ 12,000	\$ 12,000
5660 4915	EQUALIZATION BASIN LINER	\$ -	\$ 700,000	\$ 700,000	\$ -
5661 4915	MASTER SERVICES AGREEMENT	\$ -	\$ 100,000	\$ 100,000	\$ 100,000
5662 4915	PORTABLE GEN 1/3	\$ -	\$ 66,673	\$ 66,673	\$ -
5663 4915	CARPORT COVER AT CORP YARD 1/3	\$ -	\$ 75,000	\$ -	\$ -
NEW	AB LINER	\$ -	\$ -	\$ -	\$ 500,000
	Total Expenses ----->	\$ -	\$ 3,212,541	\$ 6,257,541	\$ 7,458,615

Special Revenue Funds

The Special Revenue Funds for the FY 24-25 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 from 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 27 special revenue funds. This includes a Debt Service fund and Equipment Internal Services Fund, which are technically classified as diverse 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.

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 decent shape and ensure public safety.

Asset Forfeiture

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

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 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 sign age, 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.

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 shared 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 expenditure 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. 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.

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.

Measure D – In-Lieu 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 can 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.

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 (TOA) and the expenditures of such resources for eligible

Special Revenue Funds

purposes as defined in the TOA 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.

Infrastructure Fund

This fund was enacted by City Council to be fiscally responsible for future physical capital asset acquisition such as the Fairgrounds. For disaster responses including wildfires, flooding, earthquakes, and/or infrastructure/facilities breaks.

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 10		INFRASTRUCTURE FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 610,000	\$ 610,000	\$ 610,000	\$ -
3299	TRANSFERS IN	\$ -	\$ 1,638,653	\$ 1,638,653	\$ -
	Total Revenue ----->	\$ 610,000	\$ 2,248,653	\$ 2,248,653	\$ -
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4110 4499	CITY COUNCIL CONTINGENCY	\$ -	\$ 2,200,000	\$ 100,000	\$ 2,200,000
	Total Expenses ----->	\$ -	\$ 2,200,000	\$ 100,000	\$ 2,200,000

FUND #: 11		ASSET FORFEITURE FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3100	ASSET FORFEITURE	\$ -	\$ -	\$ -	\$ 12,000
	Total Revenue ----->	\$ -	\$ -	\$ -	\$ 12,000

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 21		STATE GAS TAX FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3233	GAS TAX 2106	\$ 12,703	\$ 22,000	\$ 22,000	\$ 25,000
3234	GAS TAX 2107	\$ 27,347	\$ 35,000	\$ 35,000	\$ 41,908
3235	GAS TAX 2107.5	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
3251	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -
3253	GAS TAX 2105	\$ 20,235	\$ 28,000	\$ 28,000	\$ 30,000
3271	GAS TAX-HUT 2103	\$ 30,829	\$ 43,000	\$ 43,000	\$ 46,000
3282	REIMB FOR CITY MISC SERVICES	\$ 3,633	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 96,747	\$ 130,000	\$ 130,000	\$ 144,908
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4451 4403	STREET LIGHTING UTILITIES	\$ 37,640	\$ 40,000	\$ 40,000	\$ 45,000
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 95,000	\$ 90,000	\$ 90,000	\$ 100,000
	Total Expenses ----->	\$ 132,640	\$ 130,000	\$ 130,000	\$ 145,000

FUND #: 22		RMRA FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 1,879	\$ -	\$ -	\$ 1,000
3274	RMRA	\$ 106,498	\$ 116,000	\$ 116,000	\$ 133,541
	Total Revenue ----->	\$ 108,376	\$ 116,000	\$ 116,000	\$ 134,541
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 25,000	\$ 116,000	\$ 116,000	\$ 375,000
	Total Expenses ----->	\$ 25,000	\$ 116,000	\$ 116,000	\$ 375,000

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 23		MEASURE A FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 11,554	\$ 12,000	\$ 15,000	\$ 15,000
3299	TRANSFERS IN	\$ -	\$ -		
	Total Revenue ----->	\$ 11,554	\$ 12,000	\$ 15,000	\$ 15,000

FUND #: 24		MEASURE T FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3230	OTHER GRANTS	\$ 818,360	\$ 700,000	\$ 700,000	\$ 700,000
3251	INVESTMENT EARNINGS	\$ 1,211	\$ 1,000	\$ 1,000	\$ 500
	Total Revenue ----->	\$ 819,571	\$ 701,000	\$ 701,000	\$ 700,500

Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 1,137,134	\$ 756,966	\$ 756,966	\$ 700,000
	Total Expenses ----->	\$ 1,137,134	\$ 756,966	\$ 756,966	\$ 700,000

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 25		TDA FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3230	OTHER GRANTS	\$ 190,020	\$ 150,000	\$ 150,000	\$ 250,000
3230 0001	CONN CREEK WATER LINE	\$ 214,238	\$ -	\$ -	\$ -
3299	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 8,045	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 412,303	\$ 150,000	\$ 150,000	\$ 250,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
5536 4415	BRANNAN STREET MAILING/COPYING	\$ 700	\$ -	\$ -	\$ -
5536 4915	BRANNAN STREET	\$ 9,884	\$ 150,000	\$ 150,000	\$ 400,000
5537 4915	FTHL PETRIFIED	\$ 1,120	\$ -	\$ -	\$ -
5560 4915	PIONEER BRIDGE	\$ 910	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 12,614	\$ 150,000	\$ 150,000	\$ 400,000

FUND #: 27		MH PARK PROGRAM FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 250	\$ 250	\$ 250	\$ 250
3270	MOBILEHOME OPERATE PERMIT FEE	\$ 7,940	\$ -	\$ -	\$ -
3282	REIMB FOR MISC CITY SERVICES	\$ 10,140	\$ -	\$ -	\$ -
3289	OTHER REVENUE	\$ 5,550	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 23,880	\$ 250	\$ 250	\$ 250
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4610 4402	MH Rent Stable CONTRACT	\$ -	\$ 6,825	\$ 6,825	\$ 6,825
4610 4431	MH Rent Stable FEES	\$ (72)	\$ -	\$ -	\$ -
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 8,110	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 8,038	\$ 6,825	\$ 6,825	\$ 6,825

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 30		DEBT SERVICE FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3299	TRANSFERS IN	\$ -	\$ 374,000	\$ 374,000	\$ 373,902
	Total Revenue ----->	\$ -	\$ 374,000	\$ 374,000	\$ 373,902
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4430 4501	DEBT ISSUES D/S - PRINCIPAL	\$ 331,750	\$ 322,000	\$ 322,000	\$ 337,457
4430 4502	DEBT ISSUES D/S - INTEREST	\$ 73,310	\$ 52,000	\$ 52,000	\$ 36,445
	Total Expenses ----->	\$ 405,060	\$ 374,000	\$ 374,000	\$ 373,902

FUND #: 33		SILVERADO PLACE LMD FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 17	\$ -	\$ -	\$ -
3399	SPECIAL ASSESSMENTS	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
	Total Revenue ----->	\$ 1,017	\$ 1,000	\$ 1,000	\$ 1,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4167 4402	SILVERADO LMD CONTRACT	\$ 50	\$ 1,000	\$ 1,000	\$ 1,000
4167 4431	SILVERADO LMD FEES	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 50	\$ 1,000	\$ 1,000	\$ 1,000

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 35		PALISADES LMD FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 3	\$ -	\$ -	\$ -
3399	SPECIAL ASSESSMENTS	\$ 1,540	\$ 1,550	\$ 1,578	\$ 1,600
	Total Revenue ----->	\$ 1,543	\$ 1,550	\$ 1,578	\$ 1,600
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4168 4402	PALISADES LMD CONTRACT	\$ 50	\$ 3,700	\$ 500	\$ 500
4168 4403	PALISADES LMD UTILITIES	\$ 1,504	\$ 1,430	\$ 1,550	\$ 1,600
	Total Expenses ----->	\$ 1,554	\$ 5,130	\$ 2,050	\$ 2,100

FUND #: 41		POLICE GRANTS FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3225	STATE GRANTS	\$ 8,484	\$ -	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 991	\$ -	\$ -	\$ -
3358	COPS GRANT	\$ 251,430	\$ 100,000	\$ 116,756	\$ 125,000
	Total Revenue ----->	\$ 260,905	\$ 100,000	\$ 116,756	\$ 125,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 125,000	\$ 100,000	\$ 116,756	\$ 125,000
	Total Expenses ----->	\$ 125,000	\$ 100,000	\$ 116,756	\$ 125,000

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 44		CDBG REVOLVING FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3225	STATE GRANTS	\$ 150,044	\$ -	\$ 362,766	\$ 80,000
3251	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -
3289	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -
3940	PROCEEDS OF LONG-TERM NOTE	\$ 105,292	\$ 80,000	\$ 80,000	\$ 80,000
	Total Revenue ----->	\$ 255,336	\$ 80,000	\$ 442,766	\$ 160,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4615 4402	LOW INC HOUSING CONTRACT	\$ -	\$ 50,000	\$ 185,238	\$ 50,000
4616 4402	HOME PALISADES CONTRACT	\$ 82,515	\$ 30,000	\$ 30,000	\$ 30,000
	Total Expenses ----->	\$ 82,515	\$ 80,000	\$ 215,238	\$ 80,000

FUND #: 48		CITY ADMIN FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 1,809	\$ 5,000	\$ 2,000	\$ 2,000
	Total Revenue ----->	\$ 1,809	\$ 5,000	\$ 2,000	\$ 2,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 100,000	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 100,000	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 49		FIRE IMPACT FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 652	\$ 750	\$ 800	\$ 800
3269	IMPACT FEE (ONE TIME)	\$ 1,524	\$ 5,000	\$ 3,744	\$ 3,744
	Total Revenue ----->	\$ 2,175	\$ 5,750	\$ 4,544	\$ 4,544

FUND #: 50		POLICE IMPACT FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 405	\$ 5,000	\$ -	\$ -
	Total Revenue ----->	\$ 405	\$ 5,000	\$ -	\$ -
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 100,000	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 100,000	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 55		PARKING FEE FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 191	\$ -	\$ -	\$ -
3261	OTHER FILING FEES	\$ -	\$ 1,000	\$ -	\$ 55,000
	Total Revenue ----->	\$ 191	\$ 1,000	\$ -	\$ 55,000

FUND #: 57		TRANSPORTATION FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 4,417	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 6,641	\$ 5,000	\$ 2,872	\$ 3,000
	Total Revenue ----->	\$ 11,058	\$ 5,000	\$ 2,872	\$ 3,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 42,999	\$ -	\$ -	\$ 600,000
	Total Expenses ----->	\$ 42,999	\$ -	\$ -	\$ 600,000

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 66					
UNFUNDED ACCRUED LIABILITY FUND					
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3299	TRANSFERS IN	\$ -	\$ 1,068,613	\$ 1,068,613	\$ 900,000
	Total Revenue ----->	\$ -	\$ 1,068,613	\$ 1,068,613	\$ 900,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4116 4422	POLICE SERVICES PENSION EXP	\$ (592,244)	\$ -	\$ -	\$ -
4119 4422	NON DEPARTMENTL RETIREE HEALTH EXP	\$ -	\$ -	\$ 434,293	\$ 900,000
4119 4422	NON DEPARTMENTL PENSION EXP	\$ 964,230	\$ 634,320	\$ 634,320	\$ -
	Total Expenses ----->	\$ 371,986	\$ 634,320	\$ 1,068,613	\$ 900,000

FUND #: 75					
HOME GRANT FUND					
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 296	\$ -		
3940	PROCEEDS OF LONG-TERM NOTE	\$ -	\$ -		
	Total Revenue ----->	\$ 296	\$ -	\$ -	\$ -
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4615 4402	Low Inc Housing CONTRACT	\$ 50	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 50	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 77		QUALITY OF LIFE FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 463	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 4,176	\$ 5,000	\$ 1,500	\$ 3,000
	Total Revenue ----->	\$ 4,639	\$ 5,000	\$ 1,500	\$ 3,000
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 110,000	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 110,000	\$ -	\$ -	\$ -

FUND #: 78		MEASURE D- INLIEU HOUSING FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3204	TRANSIENT OCCUPANCY TAX	\$ 1,020,496	\$ 1,031,828	\$ 1,031,828	\$ 1,071,521
3251	INVESTMENT EARNINGS	\$ 21,615	\$ -	\$ 25,000	\$ 30,000
3278	AFFORDABLE HOUSING	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
3289	OTHER REVENUE	\$ 901	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 1,043,013	\$ 1,036,828	\$ 1,061,828	\$ 1,106,521
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - ADOPTED BUDGET DETAIL

FUND #: 87		RECREATION DONATION FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3291	DONATIONS	\$ 4,705	\$ 5,000	\$ -	\$ -
3291 0007	SPECIAL EVENTS	\$ -	\$ -	\$ 3,900	\$ 3,900
	Total Revenue ----->	\$ 4,705	\$ 5,000	\$ 3,900	\$ 3,900
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 6,000	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 6,000	\$ -	\$ -	\$ -

FUND #: TR		TREE MITIGATION FUND			
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3251	INVESTMENT EARNINGS	\$ 6	\$ -	\$ -	\$ -
3289	OTHER REVENUE	\$ 270	\$ -	\$ 540	\$ 640
	Total Revenue ----->	\$ 276	\$ -	\$ 540	\$ 640
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ 10,000	\$ 10,000	\$ -
	Total Expenses ----->	\$ -	\$ 10,000	\$ 10,000	\$ -

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, general government purpose public works vehicle and equipment, parks, and recreation software. The proposed budget includes \$53,000 for website improvements, \$44,135 for RIMS server replacement and \$41,530 computer replacements.

This fund will have an approximate fund balance of \$1.2 million at the beginning of fiscal year 2024-25 for anticipated expenditures, replacement of vehicles and reserves. The amount of \$279,300 is appropriated toward a street sweeper and \$407,000 is appropriated for the implementation of the new ERP system. A new fund will be created to separate Information Technology from Equipment Replacement fund in order to track agreements and expenditures with accuracy.

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 15 EQUIPMENT REPLACEMENT FUND					
Revenue	Description	Unaudited Revenues FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
3230	OTHER GRANTS	\$ -	\$ -	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 901	\$ -	\$ -	\$ -
3281	SALE OF PROPERTY	\$ -	\$ -	\$ -	\$ -
3289	OTHER REVENUE	\$ 88,185	\$ -	\$ -	\$ -
3299	TRANSFERS IN	\$ 1,208,172	\$ 1,072,330	\$ 1,072,330	\$ 772,178
3301	Equip Replacement Charges	\$ 7,548	\$ -	\$ -	\$ -
3302	Equip Mntc & Oper Charges	\$ 365,651	\$ 371,670	\$ 371,670	\$ -
3303	Computer System Charges	\$ 115,469	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 1,785,925	\$ 1,444,000	\$ 1,444,000	\$ 772,178
Expenditures	Description	Unaudited Expenditures FY 22-23	Amended Budget FY 23-24	Projected Budget FY 23-24	Adopted Budget FY 24-25
4115 4404	PLANNING REPAIRS & MAINT	\$ 223	\$ -	\$ -	\$ -
4116 4821	POLICE SERVICES REPAIRS & MAINT	\$ 13,801	\$ -	\$ -	\$ -
4121 4404	POLICE SERVICES MISC FIELD EQUIP	\$ 2,003	\$ -	\$ -	\$ -
4122 4404	PUBLIC WORK ADM REPAIRS & MAINT	\$ 85	\$ -	\$ -	\$ -
4123 4404	STREETS REPAIRS & MAINT	\$ 12,148	\$ -	\$ -	\$ -
4125 4404	PARK MAINT. REPAIRS & MAINT	\$ 4,649	\$ -	\$ -	\$ -
4127 4404	BUILDING DEPT. REPAIRS & MAINT	\$ 15	\$ -	\$ -	\$ -
4132 4434	BUILDING MAINT. REPAIRS & MAINT	\$ 1,013	\$ -	\$ -	\$ -
4142 4434	WATER TREATMENT VEHICLES R&M	\$ 358		\$ -	\$ -
4950 4820	SEWER TREATMENT VEHICLES R&M	\$ 358		\$ -	\$ -
4970 4401	LAND ACQUISITN VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ -
4970 4404	EQUIP MNTC/REPL MATERIAL/SUPPLY	\$ -	\$ -	\$ -	\$ -
4970 4429	EQUIP MNTC/REPL REPAIRS & MAINT	\$ -	\$ -	\$ -	\$ -
4970 4432	EQUIP MNTC/REPL TELEPHONE	\$ 70,765	\$ -	\$ -	\$ -
4970 4505	EQUIP MNTC/REPL LEASE PMTS.	\$ 36,733	\$ -	\$ -	\$ -
4970 4820	EQUIP MNTC/REPL DEPRECIATION	\$ 178,416	\$ 178,000	\$ 178,000	\$ 178,000
4970 4821	EQUIP MNTC/REPL VEHICLES & R.S.	\$ 21,950	\$ -	\$ -	\$ -
4970 4822	EQUIP MNTC/REPL MISC FIELD EQUIP	\$ 4,763	\$ -	\$ -	\$ -
4970 4823	EQUIP MNTC/REPL MISC OFFICE EQP	\$ -	\$ -	\$ -	\$ -
4975 4401	EQUIP MNTC/REPL COMPUTER EQUIP	\$ -	\$ -	\$ -	\$ -
4975	COMPUTER SYSTEM	\$ -	\$ 200,000	\$ -	\$ 458,521
4975 4405	COMPUTER SYSTEM CONTRACT	\$ 244,784	\$ -	\$ 200,000	\$ 215,000
4975 4432	COMPUTER SYSTEM TRAINING/TRAVEL	\$ 84	\$ -	\$ -	\$ -
4975 4820	COMPUTER SYSTEM DEPRECIATION	\$ -	\$ -	\$ -	\$ -
4975 4821	COMPUTER SYSTEM VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ -
4975 4823	COMPUTER SYSTEM MISC FIELD EQUIP	\$ -	\$ 850,000	\$ 850,000	\$ 327,657
	COMPUTER SYSTEM COMPUTER EQUIP	\$ 67,389	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 659,536	\$ 1,228,000	\$ 1,228,000	\$ 1,179,178

Grant Projection FY24/25

Item No	CIP Project	Grant Name	Projected Grant Reimbursement FY23/24	Fund #	Column1
1	Pavement Maintenance	Measure T	\$700,000	01-5402-4915	
2	Pavement Maintenance	SB 1	\$375,000	01-5402-4915	
3	Pavement Maintenance	Transportation DIF	\$600,000	01-5402-4915	
4	Pavement Maintenance	Gas Tax	\$100,000	01-5402-4915	
5	Logvy Park Improvements	TDA-3	\$150,000	01-5569-4915	
6	Logvy Park Improvements	Prop 68	\$180,000	01-5569-4915	
7	Generator Transfer Switch-WTP	Hazard Mitigation Grant (HMGP)	\$41,835	12-5575-4915	
8	Pope Street Generator Electric Upgrade	Hazard Mitigation Grant (HMGP)	\$15,724	12-5577-4915	
9	Generator Upgrade - WWTP	Hazard Mitigation Grant (HMGP)	\$51,315	13-5572-4915	
10	WWTP Riverside Ponds/River Restoration	Hazard Mitigation Grant (HMGP)	\$2,340,000	13-5540-4915	
11	WWTP Riverside Ponds/River Restoration	IRWMP	\$934,655	13-5540-4915	
12	Brannan Street Crosswalks	TDA-3	\$150,000	25-5536-4915	
13	Conn Creek Waterline	Hazard Mitigation Grant (HMGP)	\$20,000	12-5594-4915	
14	Kimball Intake and Drain Valve	Hazard Mitigation Grant (HMGP)	\$35,000	12-5426-4915	
15	Kimball Dam Raise	Hazard Mitigation Grant (HMGP)	\$3,500	12-5665-4915	
16	Relocate Dunawael	Hazard Mitigation Grant (HMGP)	\$3,500	12--5586-4915	
Total =			\$5,700,529		

Debt Schedule
FY 2024-25

	Original Issue Amount	Balance 7/1/2024	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2025
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	\$ 2,855,000	\$ 195,000	\$ 101,757	\$ 296,757	\$ 2,660,000
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	\$ 2,437,852	\$ 75,000	\$ 60,009	\$ 135,009	\$ 2,362,852
TOTAL WATER DEBT	\$ 7,655,000	\$ 5,292,852	\$ 270,000	\$ 161,766	\$ 431,766	\$ 5,022,852
WWTP FUND						
Wastewater Revenue COP 2018 Issue Date: 05/08/2018 Principal Payments Due 10/1 2.875 % to 5.0% 'October 2044 SWRCB-SR Loan Issue Date: 01/18/2002 Payments Due 10/30 'October 30, 2023 2.6%	\$ 5,015,000	\$ 3,285,000	\$ 325,000	\$ 112,713	\$ 437,713	\$ 2,960,000
	\$ 5,609,999	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WWTP DEBT	\$ 10,624,999	\$ 3,285,000	\$ 325,000	\$ 112,713	\$ 437,713	\$ 2,960,000
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	\$ 1,310,159	\$ 345,784	\$ 28,118	\$ 373,902	\$ 964,375
TOTAL LONG TERM DEBT	\$ 3,870,413	\$ 1,310,159	\$ 345,784	\$ 28,118	\$ 373,902	\$ 964,375
GRAND TOTAL	\$ 22,150,413	\$ 9,888,010	\$ 940,784	\$ 302,597	\$ 1,243,381	\$ 8,947,227

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

Full Time Equivalent (FTE) - Part time and hourly positions expressed as a fraction of full-time positions (2080 hours per year for all positions except Fire. Firefighter positions are 2920 hours per year). Example: 3 part time positions working 1040 hours each will equal 1 ½ FTE's.

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

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

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

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

General Reserve – a designated reserve of fund balance or working capital amounts that is available for allocation by the City Council during the year. In the General fund the goal is to maintain a general reserve of 50% of operating expenditures, in addition to the contingency or emergency reserve of 10%. In other funds, the use and amount of general reserves vary.

GLOSSARY OF BUDGET TERMS

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

Goals - Tasks or projects, which identify the focus of a program's activities within the budget year.

Grants - Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose, activity, or facility.

Gross - Amount prior to any deductions.

Homeowner Exemption and Subvention– A State adopted exemption or reduction in assessed valuation of \$7,000 for residential homeowners. This reduces the amount of property tax paid by the homeowner to the County. The State then provides a subvention, or payment, to the City equal to the reduced property tax.

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

Net - Amount after consideration of any adjustments.

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

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

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

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

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

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

Program - A organizational unit that provides a service.

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

Salary Schedule

The City of Calistoga current Salary Schedule.

Classification	FTE	Unit	Monthly-1	Monthly-2	Monthly-3	Monthly-4	Monthly-5	Hourly-1	Hourly-2	Hourly-3	Hourly-4	Hourly-5	FLSA
Accountant	0	CPEA	\$7,045.22	\$7,397.49	\$7,767.36	\$8,155.73	\$8,563.52	\$40.6455	\$42.6778	\$44.8117	\$47.0523	\$49.4049	Non-Exempt
Accounting Assistant	0	CPEA	\$5,052.85	\$5,305.65	\$5,570.44	\$5,849.40	\$6,141.44	\$29.1511	\$30.6095	\$32.1372	\$33.7465	\$35.4314	Non-Exempt
Administrative Aide	0	UTE						\$16.00	\$16.78	\$17.59	\$18.44	\$19.34	Non-Exempt
Administrative Assistant	0	CPEA	\$5,438.59	\$5,709.92	\$5,995.42	\$6,295.08	\$6,610.00	\$31.3765	\$32.9418	\$34.5890	\$36.3178	\$38.1346	Non-Exempt
Administrative Services Director	1	UEM	\$15,644.67				\$19,015.86	\$90.2577			\$109.7069		Exempt
Administrative Services Technician	4	CPEA	\$5,849.40	\$6,141.44	\$6,448.73	\$6,771.27	\$7,110.16	\$33.7465	\$35.4314	\$37.2042	\$39.0650	\$41.0202	Non-Exempt
Assistant City Manager	1	UEM	\$16,847.71				\$20,478.46	\$97.1983			\$118.1450		Exempt
Assistant Engineer	0	CPEA	\$7,839.16	\$8,230.35	\$8,642.25	\$9,074.86	\$9,528.16	\$45.2259	\$47.4828	\$49.8591	\$52.3550	\$54.9702	Non-Exempt
Assistant Planner	0	CPEA	\$7,763.97	\$8,151.90	\$8,559.44	\$8,987.68	\$9,437.72	\$44.7921	\$47.0302	\$49.3814	\$51.8520	\$54.4484	Non-Exempt
Associate Civil Engineer	1	UMM	\$8,918.77	\$9,364.76	\$9,832.38	\$10,324.72	\$10,840.75	\$51.4544	\$54.0275	\$56.7253	\$59.5657	\$62.5428	Exempt
Associate Planner	0	CPEA	\$8,559.44	\$8,987.68	\$9,437.72	\$9,909.55	\$10,404.26	\$49.3814	\$51.8520	\$54.4484	\$57.1705	\$60.0246	Non-Exempt
Building Inspector	0	CPEA	\$6,941.26	\$7,287.78	\$7,651.73	\$8,034.21	\$8,436.30	\$40.0457	\$42.0449	\$44.1446	\$46.3512	\$48.6710	Non-Exempt
Building Official	0	UMM	\$10,324.72	\$10,840.75	\$11,383.56	\$11,952.12	\$12,549.52	\$59.5657	\$62.5428	\$65.6744	\$68.9545	\$72.4011	Exempt
Chief Plant Operator (Water & Wastewater)	0	CPEA	\$8,810.49	\$9,251.71	\$9,713.61	\$10,199.63	\$10,709.79	\$50.8298	\$53.3753	\$56.0401	\$58.8440	\$61.7873	Non-Exempt
City Clerk	1	UMM	\$9,599.60	\$10,078.55	\$10,583.25	\$11,112.67	\$11,666.81	\$55.3823	\$58.1455	\$61.0572	\$64.1116	\$67.3085	Exempt
City Manager	1	UCM					\$20,848.00				\$120.2769		Exempt
Coach/Referee	0	UTE						\$16.00	\$16.78	\$17.59	\$18.44	\$19.34	Non-Exempt
Code Enforcement Officer	0	UMM	\$6,655.86	\$6,989.58	\$7,339.78	\$7,703.37	\$8,090.65	\$38.3992	\$40.3245	\$42.3449	\$44.4425	\$46.6768	Non-Exempt
Councilmember	0	Elected					\$200.00						Exempt
Deputy City Clerk	0	UMM	\$7,704.40	\$8,089.62	\$8,494.41	\$8,918.77	\$9,364.76	\$44.4485	\$46.6709	\$49.0062	\$51.4544	\$54.0275	Exempt
Deputy City Manager	1	UEM	\$15,644.67				\$19,015.86	\$90.2577			\$109.7069		Exempt
Deputy Finance Director	1	UMM	\$11,498.16	\$12,073.06	\$12,676.71	\$13,310.55	\$13,976.07	\$66.3355	\$69.6523	\$73.1349	\$76.7916	\$80.6312	Exempt
Deputy Public Works Director	0	UMM	\$11,383.56	\$11,952.12	\$12,549.52	\$13,176.79	\$13,835.99	\$65.6744	\$68.9545	\$72.4011	\$76.0199	\$79.8230	Exempt
Executive Assistant to the City Manager	1	UMM	\$5,893.66	\$6,186.18	\$6,497.24	\$6,821.69	\$7,162.62	\$34.0019	\$35.6895	\$37.4841	\$39.3559	\$41.3228	Non-Exempt
Facility Attendant	0	UTE									\$18.0800		Non-Exempt
Fairgrounds Revitalization Director	1	UEM	\$15,644.67				\$19,015.86	\$90.2577			\$109.7069		Exempt
Fire Captain	3	CPFA	\$8,775.19	\$9,213.24	\$9,674.18	\$10,158.00	\$10,665.79	\$36.1615	\$37.9666	\$39.8661	\$41.8599	\$43.9524	Non-Exempt
Fire Captain	0	UTE						\$30.57	\$32.10	\$33.71	\$35.40	\$37.17	Non-Exempt
Fire Chief	1	UEM	\$16,847.71				\$20,478.46	\$97.1983			\$118.1450		Exempt
Fire Engineer	3	CPFA	\$7,957.93	\$8,355.67	\$8,774.10	\$9,212.15	\$9,673.09	\$32.7937	\$34.4327	\$36.1570	\$37.9622	\$39.8616	Non-Exempt
Fire Engineer	0	UTE						\$28.7500	\$30.1900	\$31.7000	\$33.2900	\$34.9500	Non-Exempt
Fire Fighter	3	CPFA	\$7,218.04	\$7,579.81	\$7,957.93	\$8,355.67	\$8,774.10	\$29.7447	\$31.2355	\$32.7937	\$34.4327	\$36.1570	Non-Exempt
Fire Fighter	0	UTE						\$24.9900	\$26.2400	\$27.5500	\$28.9300	\$30.3800	Non-Exempt
Head Lifeguard	0	UTE						\$17.6500	\$18.5300	\$19.4600	\$20.4300	\$21.4500	Non-Exempt
Human Resources/Finance Specialist	0	UMM	\$7,339.78	\$7,703.37	\$8,087.56	\$8,492.35	\$8,919.80	\$42.3449	\$44.4425	\$46.6590	\$48.9943	\$51.4604	Non-Exempt
Human Resources Manager	1	UMM	\$9,831.97	\$10,323.57	\$10,839.74	\$11,381.73	\$11,950.81	\$56.7229	\$59.5591	\$62.5370	\$65.6638	\$68.9470	Exempt
Lifeguard I	0	UTE						\$16.5600	\$17.3900	\$18.2600	\$19.1700	\$20.1300	Non-Exempt
Maintenance Superintendent	1	UMM	\$9,561.49	\$10,039.41	\$10,541.02	\$11,068.38	\$11,621.49	\$55.1624	\$57.9197	\$60.8136	\$63.8560	\$67.0471	Exempt
Maintenance Technician I	3	CPEA	\$5,052.85	\$5,305.65	\$5,570.44	\$5,849.40	\$6,141.44	\$29.1511	\$30.6095	\$32.1372	\$33.7465	\$35.4314	Non-Exempt
Maintenance Technician II	3	CPEA	\$5,570.44	\$5,849.40	\$6,141.44	\$6,448.73	\$6,771.27	\$32.1372	\$33.7465	\$35.4314	\$37.2042	\$39.0650	Non-Exempt
Management Analyst I	0	UMM	\$7,521.06	\$7,897.01	\$8,292.53	\$8,705.56	\$9,141.25	\$43.3907	\$45.5597	\$47.8415	\$50.2244	\$52.7380	Exempt
Management Analyst II	0	UMM	\$8,705.56	\$9,141.25	\$9,599.60	\$10,078.55	\$10,583.25	\$50.2244	\$52.7380	\$55.3823	\$58.1455	\$61.0572	Exempt
Mayor	0	Elected					\$200.00						Exempt
Non-Classified Employee-Professional/Technical	0	UTE						\$16.00			\$150.00		See Note 3
Office Assistant I	0	UTE						\$16.00	\$16.78	\$17.59	\$18.44	\$19.34	Non-Exempt
Office Assistant II	0	UTE						\$17.09	\$17.94	\$18.84	\$19.78	\$20.77	Non-Exempt
Operator-in-Training	0	UTE						step 5 is set at 20% below a Plant Operator I step 1					Non-Exempt
Parks & Recreation Director	0	UEM	\$15,644.67				\$19,015.86	\$90.2577			\$109.7069		Exempt
Permit Technician	2	CPFA	\$5,833.20	\$6,125.32	\$6,431.13	\$6,752.91	\$7,090.67	\$33.6531	\$35.3384	\$37.1027	\$38.9591	\$40.9077	Non-Exempt

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Appropriations Limit for Fiscal Year 2024-25 Budget

DESCRIPTION: Consideration of a Resolution adopting the Fiscal Year 2024-25 appropriation limit.

RECOMMENDATION: Consider adopting resolution.

BACKGROUND: State law requires the City to set an appropriation limit. The limit is based on appropriations (formal authorization by the City Council to spend funds) only from proceeds of taxes, as defined by the law and statewide reporting guidelines. The appropriations limit amount is increased each year by a formula that uses a combination of percent changes in the Statewide Per Capita Income (PCI), City or County Population and Non-residential assessed valuation.

In November 1979, the people of California added Article XIII-B to the State Constitution, which placed limitations on the appropriations of State and local governments. In June 1990, the people approved Proposition 111, which, among other things, amended the Article XIII-B. The amendment created a new base year of FY 86-87, allowed annual increases based on the City or County population growth and assessed valuation growth of non-residential property, provides for exclusion of capital expenditures over \$100,000 and requires an annual independent auditor review of the calculations. Statewide reporting guidelines were developed to define and implement the changes and establish the annual audit requirements.

The City's appropriation limit and the appropriations subject to limit are calculated based on the statewide reporting guidelines and are reviewed by the independent auditor for compliance with the State law and guidelines. The appropriations limit has increased significantly since 1987 by applying the higher of County or City population growth rates and the percentage of non-residential assessed valuation growth. The State Department of Finance provides the PCI and population growth rates. The County Assessor provided the non-residential assessed valuation information.

In reviewing the statewide reporting guidelines and best practices in other Cities, it has become practice in recent years to perform a year end update of the appropriations subject to limit. This is done to determine if there have been any significant changes in appropriations from the initial budget adoption.

Fiscal Year 24-25 Appropriations Limit

The Fiscal Year 24-25 appropriations limit for the City is \$166,718,370. This limit increased from the prior year for two reasons: 1) .38% increase for the County population growth rate and 2) 21.06% increase from the prior year valuation growth primarily due to a FY 23-24 increase in taxable values for the City due to

non-residential new construction as a percentage of the total taxable value increase (as of the FY 23-24 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIII B of the State Constitution as Amended by Proposition 111 in June 1990.

The Fiscal Year 24-25 appropriations of \$16,982,449 are the portion that is funded from proceeds of taxes and is subject to the limit. This amount is \$149,735,921 or 90% under the appropriation limit.

Attached to this report is a summary of the calculation formula. Detailed worksheets are available for review.

It is not unusual for cities to be significantly under the appropriations limit since the State law was amended in 1990 to allow for more flexible annual adjustments to the limit calculations.

FISCAL IMPACT: None, since the Appropriations Limit is higher than the Appropriations subject to Limit.

City of Calistoga

Appropriations Limit Calculation Summary

Fiscal Year 24-25 Adopted Budget

Prior Year Appropriation Limit	\$ 176,045,089
Prior Year Adjustment Amount	(38,850,938)
Updated Prior Year Appropriation Limit	\$ 137,194,151

Allowed Compounded Percentage Increase from Prior Year ⁽¹⁾

Non-Residential Assessed Valuation Growth from FY 23-24 to 24-25	21.060%
City Population Growth From January 2023 to 2024 State Dept of Finance	0.380%
Compounded Percentage as an Adjustment Factor	21.520%
Annual Adjustment Amount to Appropriation Limit	29,524,220

Current Year Appropriation Limit

166,718,370

Current Year Adopted Budget Appropriations From Proceeds of Taxes ⁽²⁾

Proceeds of Taxes From Adopted Budget ⁽³⁾	18,386,212
Less Allowable Exclusion of Certain Appropriations ⁽³⁾	(1,403,763)

Current Year Appropriations Subject to Appropriation Limit

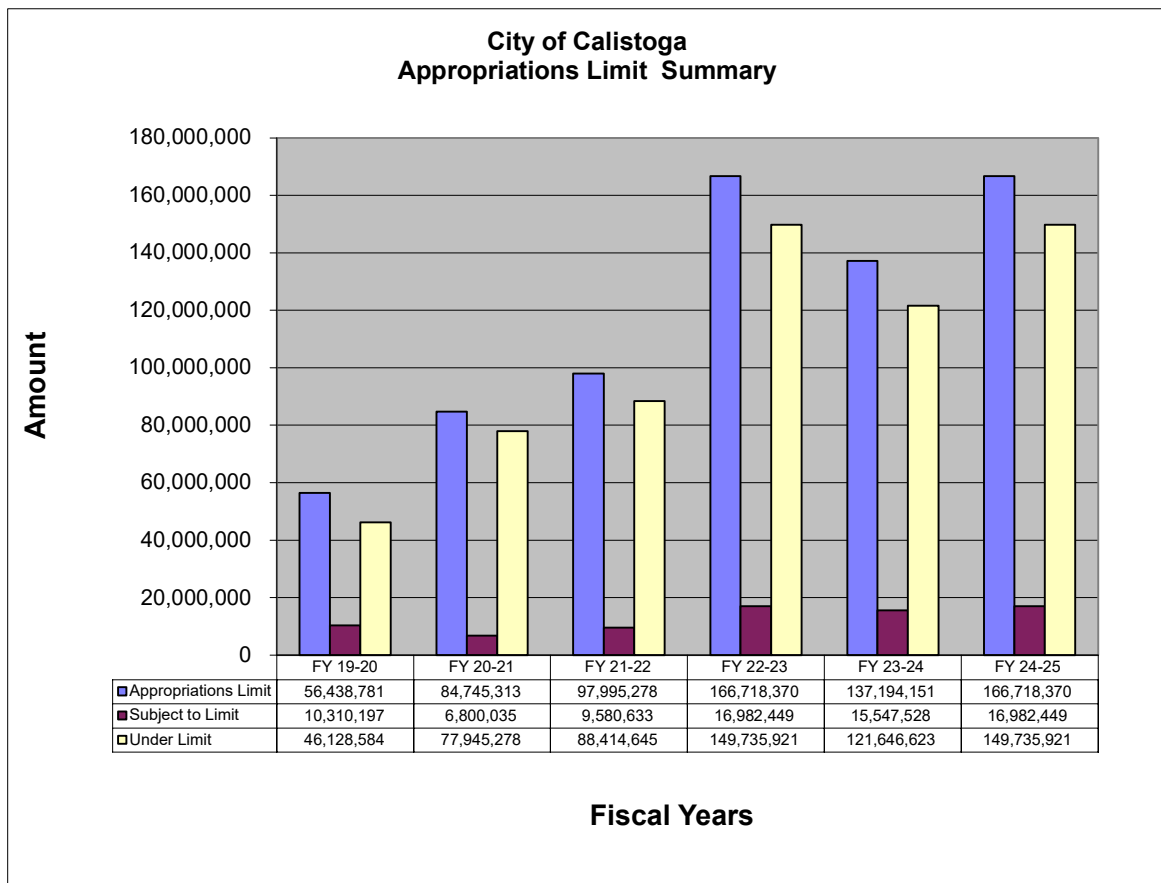
16,982,449

Current Year Appropriations Under the Appropriation Limit ⁽³⁾

\$ (149,735,921)

Percentage Under the Limit

-90%



APPROPRIATIONS LIMIT CALCULATION

Population and Growth Factors
(Worksheet #5 of Guidelines)

Fiscal Year 24-25 Adopted Budget

Appropriation Limit Fiscal Year	Percent Change Indices [1]		Percent Change in Population [1]		Allowed Annual Percent Growth in Appropriations Limit	Appropriations Limit Amount [4]
	Per Capita Personal Income [2]	Annual Non- Residential Assessed Valuation Growth to Total Growth [3]	City	County		
FY 00-01	4.91	N/A	1.64	2.92	107.97022%	4,994,232
FY 01-02	7.82	5.90	-0.10	0.76	108.63943%	5,425,705
FY 02-03	-1.27	3.04	-0.32	1.09	104.16314%	5,651,585
FY 03-04	2.31	5.34	0.06	1.34	106.75156%	6,033,154
FY 04-05	3.28	22.66	-1.07	1.15	124.07059%	7,485,370
FY 05-06	5.26	10.31	0.42	1.17	111.60063%	8,353,720
FY 06-07	3.96	8.66	0.90	1.10	109.85526%	9,177,001
FY 07-08	4.42	2.10	0.95	1.23	105.70437%	9,700,491
FY 08-09	4.29	15.34	0.84	1.09	116.59721%	11,310,501
FY 09-10	0.62	46.72	1.02	1.40	148.77408%	16,827,094
FY 10-11	-2.54	-4.51	0.66	0.96	98.39562%	16,557,123
FY 11-12	2.51	-6.52	0.72	0.97	103.50435%	17,137,342
FY 12-13	3.77	47.76	0.58	0.77	148.89775%	25,517,117
FY 13-14	5.12	23.11	0.25	0.47	123.68862%	31,561,769
FY 14-15	-0.23	9.90	0.29	0.38	110.31762%	34,818,193
FY 15-16	3.82	5.15	0.79	0.94	106.13841%	36,955,476
FY 16-17	5.37	6.28	2.57	0.81	107.14087%	39,594,418
FY 17-18	3.69	14.59	0.23	0.37	115.01398%	45,539,117
FY 18-19	3.67	11.51	0.30	-0.29	111.84453%	50,933,011
FY 19-20	3.85	9.55	1.15	-0.11	110.80983%	56,438,781
FY 20-21	3.73	51.00	-0.56	-0.61	150.15440%	84,745,313
FY 21-22	5.73	15.89	-0.22	-0.80	115.63504%	97,995,278
FY 22-23	7.55	36.22	-1.59	-0.92	134.96678%	132,261,067
FY 23-24	4.44	3.42	-0.68	-0.99	103.72981%	137,194,151
FY 24-25	3.62	21.06	0.29	0.38	121.52003%	166,718,371

[1] From State Department of Finance per Article XIII B of the California Constitution every May 1st for following Fiscal Year Appropriations Calculation. A 1991 amendment to Article XIII-B dropped use of the CPI and allowed for revising limit with PCI or Growth in non-residential assessed valuation and City or County population growth factors back to FY 87-88. The City may selection by resolution the growth factors to be used to calculate the annual Appropriations Limit. The **Bold type** indicate Factor used in calculation for the individual Fiscal Year.

[2] Per Capita Personal Income - California 4th Quarter - Calculated by State Department of Finance

[3] Determination of the annual growth in non-residential assessed valuation is from information provided by the Napa County Assessor's office and calculated by HdL Consultants to the City after FY 00-01. Application of the percent change in non-residential valuation is from the prior fiscal year change. For example the percent change applied in FY 21-22 of 51.00% was the change in non-residential valuation in FY 18-19 to 19-20, HdL NonResidential New Construction report

[4] Appropriations Limit calculation has been revised to correct factors and mathematical calculations in FY 24-25

Policies

The City of Calistoga current approved policies are listed below:

1. Accounts Receivable Policy
2. Cal-Card Policy
3. Purchasing Policy
4. Cash Handling for Finance and Community Services
5. Fixed Asset Capitalization and Inventory Control
6. Debt Management Policy

City of Calistoga

PP 13 – ACCOUNTS RECEIVABLE POLICY

I. POLICY PURPOSE

- II. It is the City's policy to prevent the creation of accounts receivables by requiring payment at or before services are rendered. In some cases, however, an accounts receivable account may be established and may become delinquent. It is the City's policy to actively pursue collection of past due amounts receivable, regularly review the status of past-due accounts and write-off accounts determined to be uncollectible.

This policy is to ensure all reasonable diligence has been used to collect accounts receivable, improve measurement of the City's accounts receivable and ensure the most efficient use of City revenue collection resources.

III. POLICY

GENERAL POLICY: It is the policy of the City to actively pursue collection of past due accounts receivable, regularly review the status of past due accounts and write-off amounts determined to be uncollectible. A write-off uncollectible accounts receivable from the City's accounting records does not constitute forgiveness of the debt or gift of public funds.

IV. POLICY ELEMENTS

This policy applies to all City departments and funds.

V. POLICY PROCEDURE

Collection procedures are established by the responsible departments and will vary depending on the nature of the receivable. Types of receivables covered by this policy include but are not limited to: business license; transient occupancy tax; water and sewer utility billings; fees for services; recovery for damage to City property; fines and penalties; and legal judgements.

Accounts receivable should be generally written off during the fiscal year in which an account is determined to be uncollectible. Subsequent collection of an account previously written off will be treated as new revenue in the appropriate fund.

I. Designation of an Account as Uncollectible

An account will be considered uncollectible after the appropriate collection procedures have been followed if it meets one or more of the following criteria:

- The debt is disputed and the City has insufficient documentation to pursue collection efforts;
- The cost of further collection efforts will exceed the estimated recovery amount;
- The accounts have been subjected to a diligent internal collection effort and then forwarded to a collection agency for additional service;
- The amount is under \$25 and remains unpaid after one year;

- The account remains unpaid after the lesser of four years or the applicable period for commencement of a recovery action (statute of limitations);
- The loan is junior to a first mortgage that has been foreclosed or sold as a short sale;
- The debtor cannot be located, nor any of the debtor's assets;
- The debtor has no assets and there is no expectation they will have any in the future;
- The debtor has died and there is no known estate or guarantor;
- The debtor is a company which is no longer in business;
- The debt is discharged through legal action (bankruptcy or court judgment);
- The debt has been forgiven by action of the City Council.

II. Preparation of Request for Write-Off of Accounts Receivable

At least annually, each department will identify any accounts receivable for which it is responsible that meet the criteria for designation as an uncollectible account. A request for write-off of accounts receivable will be prepared by departmental staff, signed by the department head and submitted to the Administrative Services Director.

The request for write-off of accounts receivable must include an itemized list of the uncollectible accounts to be written off specifying the following:

- Debtor name;
- Account balance;
- Due date;
- Brief description of receivable type
- Criteria under which the account was deemed uncollectible; and
- Account number of the receivable in the City's accounting system.

For each uncollectible account, documentation must be attached to the request to support the uncollectible account designation and substantiate that the department has followed its collection procedures and exercise due diligence in the collection effort. Due diligence documentation could include:

- Invoices, reminder letters, or collection letters (and any documentation that are returned as undeliverable, no known forwarding address, etc.,)
- Information from the California Department of Corporations
- Referral to the City's collection agency
- Bankruptcy claim and any related plan or discharge
- Judgment awarded by a court or settlement agreement
- Notice of discontinuation of services

III. Approval Authority for Write- Off Requests

Upon receipt of a request for write-off accounts receivable by the Administrative Services Director, Finance department staff will review the request to ensure that it is complete and that all necessary due diligence documentation has been attached. Once Finance department staff has

completed its review of a request, the qualified accounts to be written-off will be presented to the appropriate authorizing official for approval:

- The Administrative Services Director is authorized to approve the write-off of accounts with an outstanding balance due of up to \$5,000;
- For outstanding housing loans all write-offs will be reviewed and authorized by the City Attorney;
- The City Manager is authorized to approve the write-off of accounts (except housing loans) with an outstanding balance in excess of \$5,000 and up to \$10,000
- Write-off of accounts with an outstanding balance due in excess of \$10,000 must be approved by action of the City Council

ADDITIONAL INFORMATION

Information regarding the City's policy on the use of accounts receivable is distributed to all employees, and all employees may obtain a copy of this policy at any time from their supervisors.

Inquiries regarding the application of this policy may be directed to employee's supervisor, department head, any human resources management staff available, or directly to the City Manager.

VI. POLICY ATTACHMENTS

Authorization to Write-Off

VII. POLICY AUTHORIZATION

The issuance of this PP 13 – Accounts Receivable Policy is authorized by:

Dylan Feik, City Manager

Date

City of Calistoga

ADM 5 – CAL CARD POLICY

I. POLICY PURPOSE

II. POLICY

The City of Calistoga uses various methods to procure goods and services. These methods, such as Annual Contracts, Blanket Purchase Orders, and Department Purchase Orders, meet most needs. To further improve purchasing options and eliminate the need for most blanket and department purchase orders, the City is utilizing bankcards with U. S. Bank I.M.P.A.C. Government Services through a contract with the State of California. Cards will be used primarily for small purchases (under \$2,500), as authorized by this purchasing policy. The card is for official City of Calistoga purchases only. No personal purchases may be charged to the card. There are no changes in purchasing policy as a result of this program.

A number of unique controls have been developed for this program that do not exist in a traditional credit card environment. These controls ensure that the card can be used only for specific purchases and within specific dollar limits. In addition, certification of all purchases is required by each cardholder, with verification performed by the applicable Department Head before payment is made to the bank.

III. POLICY ELEMENTS

AREAS OF RESPONSIBILITY

1. US Bank is the bankcard contractor who will issue the bankcards. All cardholders will receive their bankcard from the Finance Department. The bankcard will be attached to the IMPAC transmittal form along with the City's Cardholder Agreement. The Cardholder Agreement is also the Acknowledgement of Receipt of Card. Upon receipt of bankcard, cardholder MUST sign the Cardholder Agreement and return the signed Agreement and the IMPAC transmittal form to the Finance Department.
2. The Finance Department. The Finance Department will administer the program and be responsible for accumulating, reporting, and coordinating all reports for the program. They will also review all charges.
3. Cardholder. The Cardholder is responsible for ensuring that the bankcard is used appropriately, and all purchases are in compliance with the City of Calistoga purchasing policies.
4. Approving Official. The Approving Official is responsible for reviewing the charges to ensure that the purchases are appropriate and within budget constraints and proper documentation is included.
5. Accounting. Accounts Payable within the Finance Department, under the direction of Administrative Services Director, is responsible for payments to US Bank.

Use of the Card is a privilege, not a right. Cardholders who delay getting their documentation to Finance, or otherwise do not follow procedures, are subject to having their card cancelled. Also, Cardholders who use the City issued card for personal use or violate City Purchasing Ordinance or Policies may be subject to disciplinary action, up to and including termination and any appropriate legal action.

IV. POLICY PROCEDURE

CARDHOLDERS:

1. Bankcard Activation. The Cardholder is responsible for signing and returning the Cardholder Agreement to the Finance Department and for calling the bank (1-800-227-6736) to activate the card as soon as it is received.
2. Obtaining Goods and Services. Cardholder uses the bankcard to make authorized purchases in person or by telephone. Cardholder is responsible for follow-up of all items ordered by telephone. Cardholder must require vendors to itemize the receipt/invoice. An itemized receipt/invoice consists of the following information:
 - Description of goods or services purchased. (“Miscellaneous” is not a description.)
 - Price per item.
 - Amount of sales tax and total amount.
 - Shipping charges, if any.
3. Prohibited Uses. Cardholder is prohibited from using the bankcard for any of the following:
 - Any personal items/use.
 - Alcoholic beverages.
 - Tobacco products.
4. Security of Bankcard. Cardholder is responsible for the security of the bankcard.
5. Bankcard Limits. Cardholder’s purchasing limit is determined according to specific needs and will be given to the Cardholder along with his/her card.
6. Monthly Purchasing Card Transaction Log. Upon completing the bankcard transaction, whether by telephone or in person, the cardholder shall immediately put the receipt in the Monthly Purchasing Card Transaction Log Envelope:
 - Date of purchase.
 - Vendor’s name.
 - Description of purchased items.
 - Project/job description (if applicable).
 - Receipt number.
 - Dollar amount.

- Account code number.
- Phone order (check if applicable and attach Phone Order Receipt). (Page 10)

7. Monthly Bankcard Statement.

- At the close of each billing cycle (monthly), each Cardholder will receive an individual Monthly Bankcard Statement.
- Cardholder reviews the Monthly Bankcard Statement for accuracy and reconciles it with the Monthly Purchasing Card Transaction Log.
- If an item is billed incorrectly, the Cardholder must provide a complete explanation on the Monthly Bankcard Statement and cross the item off the Statement, then complete a “Cardholder Statement of Questioned Item” and mail it as instructed on the bottom of the form. A copy must be attached to the Monthly Bankcard Statement. The Cardholder should also call the bank to discuss the error in billing.
- If the items purchased with the bankcard are found to be defective, the Cardholder has the responsibility to return the item(s) to the merchant for replacement or bankcard credit. (There are to be no cash refunds.) If the merchant refuses to replace the faulty item, then the purchase of this item is considered to be in DISPUTE. A review of the various dispute reasons can be found on Pages 4, 5 and 6.
- Credit receipts for returned items shall be kept until the credit transaction shows up on the Monthly Bankcard Statement. Credit receipt will then be attached to the statement.

Cardholder will approve, sign and date the Monthly Bankcard Statement and the Monthly Purchasing Card Transaction Log. Cardholder is responsible for attaching the monthly log envelope with receipts to the monthly statement and forwarding them to the Approving Official within three (3) business days of receipt of statement.

APPROVING OFFICIALS:

US Bank will provide the following monthly reports to each Approving Official:

- Business Account Summary (R090). This is a composite statement of all the individual cardholders the Approving Official is responsible for who have used their credit cards in the last billing period. This is for information only.
- I.M.P.A.C. Financial Summary (R060). This is the document that will recap all of the cardholders’ charges and will be used as the “invoice” for billing purposes. This document must be attached to all of the Approving Officials’ cardholder statements and documentation.

Each Cardholder will forward his/her signed Monthly Bankcard Statement with receipts and the Monthly Purchasing Card Transaction Log to the Approving Official for reconciliation with the Financial Summary R060). Each Approving Official will:

1. Reconcile Bankcard Statements.
 - a. Compare each employee's signed Purchasing Card Transaction Log, signed Monthly Bankcard Statement, and documentation with Approving Official's Financial Summary (R060).
 - b. Note any discrepancies and resolve with employee.
 - c. Review charges to ensure that they are appropriate and within the City's purchasing policies.
 - d. Sign and date Financial Summary (R060) and Monthly Purchasing Card Transaction Log to indicate approval.
2. Forward Documentation to Finance Department. Forward employee's Monthly Purchasing Card Transaction Log with receipts, employee's Monthly Bankcard Statement, and the Financial Summary (R060) to Accounts Payable within five (5) working days of receipt of Cardholder's monthly statement.

ACCOUNTS PAYABLE

1. Collect documentation from cardholders.
2. Consolidate statements and review for proper support, budget accounts and approving signatures.
3. Issue wire transfer or check according to account payable procedures.

REPLACING BANKCARDS;

There will be instances where replacement of bankcards will be needed, or a new card will need to be issued. It will be the Approving Official's responsibility to initiate this process. Follow the instructions below that apply:

1. Replacing a Cardholder. When a Cardholder leaves the program, a memorandum from the Approving Official will be submitted along with the Cardholder's bankcard to the Finance Department. **DO NOT DESTROY BANKCARDS, RETURN TO THE FINANCE DEPARTMENT.**
2. Replacement of a Worn-Out Card/Defective Card. If a bankcard needs to be replaced because it is worn out or defective, a memorandum from the Approving Official requesting a bankcard replacement must be submitted to the Finance Department along with the card to be replaced. **DO NOT DESTROY BANKCARDS, RETURN TO THE FINANCE DEPARTMENT.**

3. Reporting a Lost Bankcard.

- a. Cardholder will immediately contact the Approving Official, the Finance Department and US Bank. Cardholder will be required to provide the complete Cardholder name (as shown on the bankcard), card number, and date reported to the police (if applicable). US Bank number is 1-800-227-6736.
- b. A memorandum from the Approving Official documenting the lost card will be submitted to Purchasing.
- c. Purchasing will contact the bank to order a replacement card within two (2) working days of receipt of the memorandum reporting the lost card.

DISPUTE REASONS:

The various charge back reasons that will be used most often are described below. These reasons correlate with those found on the Cardholder's Statement of Questioned Items form. If you have any questions regarding the appropriate charge back reason to use, please contact US Bank at 1-800-227-6736.

1. Unauthorized Mail/Phone Order. This reason should be used for telephone or mail order transactions. If a sales slip is signed or imprinted with the Cardholder's card, this reason does not apply.
2. Duplicate Processing. This reason is used when a transaction has been billed multiple times to an account. The amounts must be the same. The Cardholder should provide the transaction details of the original billing, such as dollar amounts, transaction date, etc. A copy of the Monthly Bankcard Statement on which the billings occur, and a copy of the original sales slip should be forwarded with the Cardholder's Statement of Questioned Item form to Accounts Payable.
3. Merchandise Not Received Due to Cancellation. In the event merchandise was cancelled, full details should be provided, such as why the transaction was cancelled and the date of cancellation.
4. Merchandise Returned. In the event merchandise was returned and a credit has not yet posted, the Cardholder should describe the reason for returning the merchandise and the date the item was returned. A copy of the reference number shown on the Cardholder's Monthly Bankcard Statement, postal or UPS or other official receipt proving the merchandise was returned should be forwarded with the Cardholder's Statement of Questioned Item form.
5. Credit Not Received. This reason may be used when the Cardholder has received a credit voucher or written refund acknowledgment from the vendor, but the credit has not been posted to the Cardholder's account within thirty (30) days from the date on the

voucher or acknowledgment. The Cardholder acknowledges participation in the transaction but the goods were returned or the services cancelled.

The Cardholder should state the amount of credit they are expecting and provide a copy of the credit voucher or acknowledgment letter and the Monthly Bankcard Statement and forward them with the Cardholder's Statement of Questioned Item form.

6. Alteration of Amount. This reason is used when the Cardholder participated in the transaction and indicates that the amount was altered without permission. The Cardholder must acknowledge the amount before alteration and a copy of the Cardholder's copy of the draft must be provided to support this reason. The amount of the credit would be the difference between the amount before alteration and after alteration. The sales draft copy should be forwarded with the Cardholder's Monthly Bankcard Statement and the Cardholder's Statement of Questioned Item form.
7. Inadequate Description or Unrecognized Charge. In the event the Cardholder does not recognize the transaction description, he/she should request that US Bank supply a copy of the sales draft due to inadequate description or unrecognized charge. This should only be requested after reviewing supporting documentation and ensuring a merchant (vendor) description or location error has not occurred. Upon receipt of the request for a copy, US Bank will order a copy of the sales slip, which is generally received within thirty (30) days.

In the event the vendor's processing bank cannot provide the copy within Visa allotted time frames, the Cardholder's account will be credited until such time as a valid draft is received. If US Bank provides a copy and the Cardholder determines that a valid dispute exists, a new Cardholder's Statement of Questioned Item form should be sent to US Bank immediately. In either instance, the applicable Monthly Bankcard Statement should be forwarded with the Cardholder's Statement of Questioned Item Form.

8. Not as Described. This reason is used when the Cardholder claims goods or services were not received as described. The written document of what was to be delivered must be different than what was actually delivered. It is important that the sales draft be specific as to what was purchased. For example, this reason could not be used when the Cardholder was expecting a Sony tape recorder, Model LXX210 and when he/she got back to the office and determined that a Sony Model B640 was in the box and the sales draft simply said, "tape recorder".

In a telephone order situation, the verbal description is considered the "document characterization". The Cardholder must explain in his/her letter how the verbal description was different from what was actually received.

An attempt must be made to return the goods and must be stated in the Cardholder complaint. If merchandise was returned, proof of such return should be forwarded with a copy of the Monthly Bankcard Statement and the Cardholder's Statement of Questioned Item form to US Bank.

9. Cardholder Dispute. This reason should be considered only after reviewing other specific charge back reasons. This reason requires that the Cardholder attempt a resolution with the merchant. A complete description of the problem and the attempted resolution should be provided on the Cardholder's Statement of Questioned Item form. Additionally, a copy of the sales slip and a copy of the Cardholder's Monthly Statement of Account on which the transaction appears should be forwarded with the Cardholder's Statement of Questioned Item form.
10. Other Dispute Reasons. In the event the reasons discussed here and identified on the Cardholder's Statement of Questioned Item form do not fit the Cardholder's dispute circumstances, the Cardholder should submit a Cardholder's Statement of Questioned Item form with the transaction detail, a copy of the Cardholder's Monthly Statement of Account, and a detailed letter of the circumstances of the dispute. Reference should be made to any contact with the vendor, names, telephone numbers, etc. that would be helpful in the bank's research.

For all disputes submitted for consideration, a Cardholder signature is required.

V. POLICY ATTACHMENTS

See Below

VI. POLICY AUTHORIZATION

The issuance of this ADM 5 – Cal Card Policy is authorized by:

Dylan Feik, City Manager

Date
(Originally signed 2-12-2008)

**CARDHOLDER AGREEMENT AND
ACKNOWLEDGMENT OF RECEIPT OF
CITY OF CALISTOGA PURCHASING CARD**

1. I, _____, acknowledge that I have received a Purchasing Card issued through the City of Calistoga used for purposes of conducting City business. I also acknowledge that I have received a manual of procedures for the use of this card. I agree to read the manual and abide by its procedures and the City of Calistoga purchasing policy.
2. I understand that this card is issued as a convenience to the City and may be cancelled by the City at any time for any reason. I will not permit another person to use the Purchasing Card issued to me.
3. I further understand that use of the Card is a privilege, not a right. Also, Cardholders who use the City issued card for personal use or violate City Purchasing Ordinance or Policies may be subject to disciplinary action, up to and including termination and any appropriate legal action.
4. I will be responsible for the security of the card. If lost or stolen, I will immediately notify my supervisor, US Bank, and the Finance Department of the City of Calistoga.

I HAVE READ, UNDERSTAND AND AGREE TO THE CONDITIONS ABOVE:

Printed Name of Cardholder

Signature

Employee I.D. Number

Date

Card Receipt:

Card Account Number: _____

Date Issued to Cardholder: _____

CITY OF CALISTOGA PURCHASING CARD TRANSACTION LOG

Page ____ of ____

Month/Year: _____

Approving

Official:

Department:

Cardholder Name:

Trans	Date	Vendor	Item Description	Project/Job	Receipt #	Purchase \$\$	Account #	Phone Order
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								

TOTAL: \$ _____

Cardholder Signature: _____

Approving Official Signature: _____

Account # _____ Amount: _____

Account # _____ Amount: _____

For telephone orders, check "Phone Order" column and attach

Phone order slip as receipt.

Account # _____ Amount: _____

Account # _____ Amount: _____

PHONE ORDER RECEIPT	
To be used as receipt for telephone orders placed with Purchasing Card	
Date:	_____
Vendor:	_____
Sales Representative	_____
Description of Item(s):	_____
Project:	_____
Amount:	_____
Account Number:	_____
Comment:	_____

PHONE ORDER RECEIPT	
To be used as receipt for telephone orders place with Purchasing Card	
Date:	_____
Vendor:	_____
Sales Representative	_____
Description of Item(s):	_____
Project:	_____
Amount:	_____
Account Number:	_____
Comment:	_____

PHONE ORDER RECEIPT	
To be used as receipt for telephone orders placed with Purchasing Card	
Date:	_____
Vendor:	_____
Sales Representative	_____
Description of Item(s):	_____
Project:	_____
Amount:	_____
Account Number:	_____
Comment:	_____

PHONE ORDER RECEIPT	
To be used as receipt for telephone orders placed with Purchasing Card	
Date:	_____
Vendor:	_____
Sales Representative	_____
Description of Item(s):	_____
Project:	_____
Amount:	_____
Account Number:	_____
Comment:	_____

PHONE ORDER RECEIPT	
To be used as receipt for telephone orders placed with Purchasing Card	
Date:	_____
Vendor:	_____
Sales Representative	_____
Description of Item(s):	_____
Project:	_____
Amount:	_____
Account Number:	_____
Comment:	_____

PHONE ORDER RECEIPT	
To be used as receipt for telephone orders placed with Purchasing Card	
Date:	_____
Vendor:	_____
Sales Representative	_____
Description of Item(s):	_____
Project:	_____
Amount:	_____
Account Number:	_____
Comment:	_____

I.M.P.A.C. Program
CARDHOLDER STATEMENT OF QUESTIONED ITEM
(Please print or type in black ink)

CARDHOLDER NAME (Please print or type)

ACCOUNT NUMBER

CARDHOLDER SIGNATURE

DATE

_____(____)____
TELEPHONE NUMBER

The transaction in question as shown on Statement of Account:

Transaction Date	Reference Number	Merchant	Amount	Statement Date
_____	_____	_____	_____	_____

Please read carefully each of the following situations and check the one most appropriate to your particular dispute. If you have any questions, please contact us at (800) 227-6736. We will be happy to advise you in this matter.

1.	UNAUTHORIZED MAIL OR PHONE ORDER <input type="checkbox"/> I have not authorized this charge to my account. <u>I have not ordered merchandise by phone or mail, or received any goods or services.</u>
2.	DUPLICATE PROCESSING – THE DATE OF THE FIRST TRANSACTION WAS _____ <input type="checkbox"/> The transaction listed above represents a multiple billing to my account. I only authorized one charge from this merchant for this amount. My card was in my possession at all times.
3.	MERCHANDISE OR SERVICE NOT RECEIVED IN THE AMOUNT OF \$ _____ <input type="checkbox"/> My account has been charged for the above transaction, but I have not received the merchandise or service. I have contacted the merchant, but the matter was not resolved (Please provide a separate statement detailing the merchant contact, and the expected date to receive merchandise.) <input type="checkbox"/> My account has been charged for the above listed transaction. I have contacted this merchant on _____ (date) and cancelled the order. I will refuse delivery should the merchandise still be received.
4.	MERCHANDISE RETURNED IN THE AMOUNT OF \$ _____ <input type="checkbox"/> My account has been charged for the above listed transaction, but the merchandise has since been returned. Enclosed is a copy of my postal or UPS receipt.
5.	CREDIT NOT RECEIVED <input type="checkbox"/> I received a credit voucher for the above listed charge, but it has not yet appeared on my account. <u>A copy of the credit voucher is enclosed.</u> (Please provide a copy of this voucher with this correspondence).
6.	ALTERATION OF AMOUNT <input type="checkbox"/> The amount of this charge has been altered since the time of purchase. Enclosed is a copy of my sales draft showing the amount for which I signed. The difference of amount is \$ _____.
7.	INADEQUATE DESCRIPTION/UNRECOGNIZED CHARGE <input type="checkbox"/> I do not recognize this charge. Please supply a copy of the sales draft for my review. I understand that when a valid copy is sent to me, a Statement of Questioned Item form must be provided and will include a copy of the sales draft if a further dispute exists. If a copy of the sales draft cannot be obtained, a credit will appear in my account.
8.	COPY REQUEST <input type="checkbox"/> I recognize this charge but need a copy of the sales draft for my records.
9.	SERVICE NOT RECEIVED <input type="checkbox"/> I have been billed for this transaction; however, the merchant was unable to provide the services. <input type="checkbox"/> Paid for by another means. My card number was used to secure this purchase; however, final payment was made by check, cash, or another credit card. <u>(Enclosed is my receipt, cancelled check (front & back), copy of credit card statement, or applicable documentation demonstrating that payment was made by other means.)</u>
10.	NOT AS DESCRIBED <input type="checkbox"/> (Cardholder must specify what goods, services, or other things of value were received.) The item(s) specified do not conform to what was agreed upon with the merchant. (The cardholder must have attempted to return the merchandise and state so in the complaint.)
11.	<input type="checkbox"/> If none of the above reasons apply – please describe the situation: (Note: Provide a complete description of the problem, attempted resolution and outstanding issues. Use a separate sheet of paper, if necessary and sign your description statement.) MAIL TO: I.M.P.A.C Card Services, P.O. Box 6346, Fargo, ND 58125-6346 FAX TO: (701)461-3466

City of Calistoga

ADM 6 – PURCHASING POLICY

I. POLICY PURPOSE

The ability to purchase items on behalf of the City is an important tool for our organization. It helps us do our work in an effective, efficient manner.

The purpose of these guidelines is to clearly outline the procedure in which employees expend the City budget and provide the City of Calistoga a means of assuring continuity and uniformity in its purchasing operations, and to define the responsibilities for purchasing supplies, services and equipment for the City. These guidelines are not intended to address every issue, exception, or contingency that may arise in the course of purchasing activities. The basic standard that should always prevail is to exercise good judgment in the use and stewardship of City resources, including keeping within the budget authorized by the City Council.

Applicable competitive bidding categories, authorization limits, or contract award procedures will be based on unit cost, total purchase cost for consolidated bid items, or fiscal year aggregates in the case of blanket purchase orders or similar ongoing purchasing arrangements. Staging of purchases in order to avoid these competitive bidding procedures or authorization limits is prohibited.

II. POLICY

The policy contained herein was developed under the authority of Chapter 3.32, 3.34 and 3.36 of the Calistoga Municipal Code. The City Manager is designated as the Purchasing Agent for the City and may delegate the administration of the program.

III. POLICY ELEMENTS

GENERAL PURCHASES

Purchases and contracts for supplies, equipment, operating and maintenance services, and construction projects will be made pursuant to the following guidelines.

- A. **Over-the-counter.** Purchases of more than \$1,000 and less than \$10,000 may be authorized by the City Manager or designated staff. Although no specific purchasing requirements are established for this level of purchase, competitive bidding should be used whenever practical.
- B. **Open market.** Purchases between \$10,000 and \$30,000 may be authorized by the City Manager pursuant to the open market bidding procedures established in Chapter 3.34 of the municipal code. For construction projects, the following supplemental procedures will also be applicable in accordance with Charter provisions:

1. A notice inviting bids will be published in the City's official newspaper at least ten calendar days prior to the bid opening date.
2. A bidders' security equal to at least 10% of the bid amount will accompany each bid.

C. **Formal bids or proposals.** Purchases in excess of \$30,000 will be made pursuant to the formal bidding requirements established in Chapter 3.34 of the municipal code. Authority to approve specifications, invite bids or request proposals, and award contracts will be as follows:

1. For purchases with an approved budget and a cost estimate of \$30,000 or less, the City Manager is authorized to invite bids or request proposals, approve specifications, and award the contract.
2. For purchases in excess of \$30,000, Council approval of the specifications and authorization to invite bids or request proposals is required. The Council may authorize the City Manager to award the contract if the selected bid or proposal is less than or equal to the Council-approved cost estimate and there are no substantive changes to the specifications. Otherwise, Council award of the contract is required.
3. It is to the City's advantage to promote and maintain good relations with vendors. When feasible to do so, vendors within the City of Calistoga should be utilized for supplies, services and equipment.
4. Commodities and services, which can be obtained from only one vendor, are exempt from competitive bidding. Sole source purchases may include proprietary items sold directly from the manufacturer, items that have only one distributor authorized to sell in this area or a certain product has been proven to be the only product that has proven to be acceptable. All sole source purchases shall be supported by written documentation signed by the appropriate department head and forwarded to the City Manager. Final determination that an item is a valid sole source purchase will be made by the City Manager or designee.
5. Urgency purchases may be made without competitive bidding when time is of the essence and shall be made only for the following reasons:
 - a. To preserve or protect life, health or property; or
 - b. Upon natural disaster; or
 - c. To forestall a shutdown of essential public services.
6. Certain purchases are not readily adaptable to the open market and formal bidding process. These purchases are generally for items where the competitive bid process is not applicable or where a check is required to accompany the order, i.e., advertisements and notices, membership dues, utility payments, subscriptions, etc.

CONSULTANT SERVICES

Contracts for consultant services will be awarded pursuant to the following guidelines.

- A. Contracts for consultant services estimated to cost less than \$10,000 may be awarded by the City Manager or designated staff. Although no specific purchasing requirements are established for this level of contract, proposals should be solicited whenever practical.
- B. Contracts for consulting services estimated to cost between \$10,000 and \$30,000 may be awarded by the City Manager. Proposals from at least three firms should be solicited whenever practical.
- C. Contracts for consultant services estimated to cost more than \$30,000 will generally be awarded pursuant to the following guidelines; however, it is recognized that the City's need for consultant services will vary from situation to situation, and accordingly, flexibility will be provided in determining the appropriate evaluation and selection process to be used in each specific circumstance.
 1. The Council should generally approve request for proposal (RFP) documents before they are issued. The Council may authorize the City Manager to award the contract if it is less than or equal to the Council-approved cost estimate and there are no substantive changes to the approved work-scope. Otherwise, Council award of the contract is required.
 2. In the event that the timely evaluation and selection of a consultant precludes Council approval of the RFP before it is issued, the RFP may be approved and distributed by the City Manager; however, award of the contract will be made by the Council.
 3. Cost will not be the sole criteria in selecting the successful bidder. Consultant proposals will be evaluated based on a combination of factors that result in the best value to the City, including but not limited to:
 - a. Understanding of the work required by the City
 - b. Quality and responsiveness of the proposal
 - c. Demonstrated competence and professional qualifications necessary for satisfactory performance of the work required by the City
 - d. Recent experience in successfully performing similar services
 - e. Proposed methodology for completing the work
 - f. References

- g. Background and related experience of the specific individuals to be assigned to the project
 - h. Proposed compensation
4. In the event that it is determined that it is in the best interest of the City for services to be provided by a specific consultant - with contract terms, work scope, and compensation to be determined based on direct negotiations - contract award will be made by the Council.
 5. If the project is to be reviewed by the City Council, the Director of Public Works will arrange a formal presentation and interview process. If the project is to be reviewed by staff, the Director of Public Works and the City Manager will determine the RFP review process.
 6. This policy specifically prohibits splitting a purchase to circumvent the limits set forth above.
 7. Consultants shall comply with all regulations and laws dealing with conflict of interest disclosure and reporting. Consultants shall not be engaged if a conflict of interest exists.

PUBLIC WORKS

A. Public and construction projects”:

1. Construction, reconstruction, erection, alteration, and renovation, improvement, demolition, and repair work involving any publicly owned, leased or operated facility;
2. Painting or repainting any publicly owned, leased, or operated facility; and
3. In the case of a publicly owned utility system, the construction erection, improvement, or repair of dams, reservoirs, power plants, and electrical transmission lines of 230,000 volts and higher.
4. Routine, recurring, and usual work for the preservation or protection of any publicly owned or publicly operated facility for its intended purpose;
5. Minor repainting;
6. Resurfacing of streets and highways at less than one inch;
7. Landscape maintenance, including mowing, watering, trimming, pruning, planting, replacement of plants, and serving or irrigation and sprinkler systems;

8. Work to be performed to keep, operate, and maintain publicly owned water, power, or waste disposal systems, including, but not limited to, dams, reservoirs, power plants, and electrical transmission lines of 230,000 volts or higher; and
 9. Any other work which does not fall within the definition of a “public project” as defined in subsection (A) of this section.
- B. Public and construction projects \$30,000 or less may be performed by City employees by force account, by negotiated contract, or by purchase order
- C. Public and construction projects of an estimated value between \$30,000 and \$125,000 may be made by informal bidding procedures. The Council delegates to the City Manager the authority to award informal contracts as follows:
1. The award of bids, whenever possible, shall be based on at least three bids and shall be awarded to the lowest responsible bidder.
 2. The City Manager shall solicit bids by written requests to contractors licensed and experienced for the type of public work to be performed. The City Manager shall maintain a list of qualified contractors, identified according to categories of work. The minimum criteria for the development and maintenance of the contractor’s list shall be determined by the (CUCCAC). All qualified contractors on the list for the category of the work to be performed and/or all construction trade journals specified by the CUCCAC shall be mailed a notice inviting informal bids, unless the product of service is proprietary. All mailing of notices to such qualified contractors and construction trade journals shall be completed not less than 10 calendar days before the bids are due to be opened and awarded.
 3. The notice inviting informal bids shall be uniform and shall describe the project in general terms, describe how to obtain more detailed information concerning the project, and state the time and place for the submission of bids. The notice shall also specify the classification of the contractor’s license which a contractor shall possess at the time a contract is awarded.
 4. Sealed written bids to be opened at the time specified shall be submitted to the City Manager who shall keep a record of all informal bids for a period of one year after the submission of the bids or the awarding of the contract. Such record, while so kept, shall be open to public inspection.
 5. If a contract is awarded, it shall be awarded to the lowest responsible bidder. The City Manager is authorized to execute the construction contract provided the bid does not exceed the budgeted amount for the project and the contractor has posted the required bonds and insurance as established by resolution of the Council for all informal bids. In the event the lowest responsible bid exceeds the budgeted amount for the project, the City Manager shall obtain authority by resolution of the Council to award the bid, together with the additional budget allocation. The City Manager shall report to the Council the results of the bidding procedure.

6. Excess Bids. If all bids received are in excess of \$125,000, the Council may by passage of a resolution by a four-fifths vote, award the contract, at \$137,500 or less, to the lowest responsible bidder, if the Council determines the City's original cost estimate was reasonable.

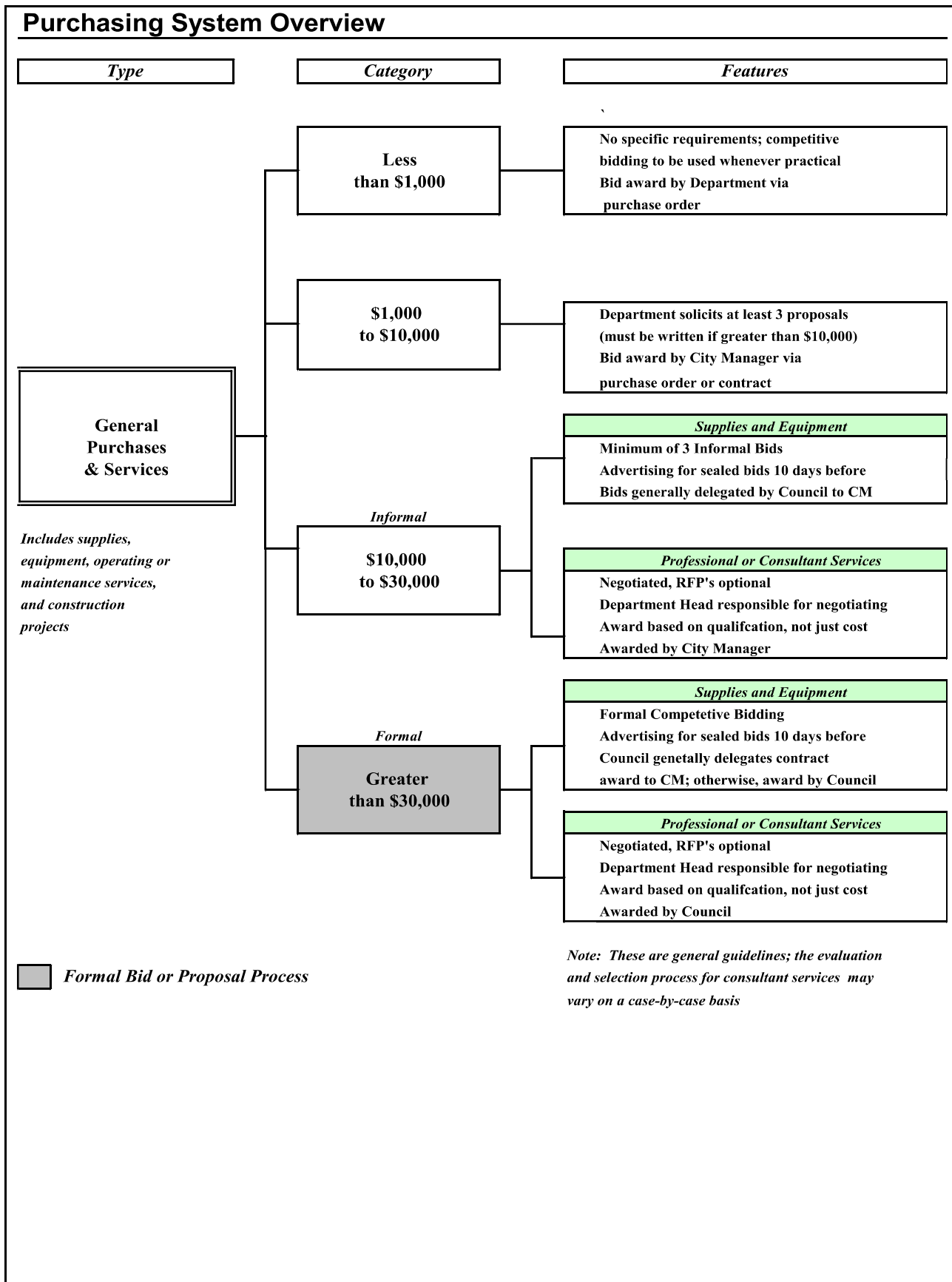
D. Formal bidding for public projects of an estimated value over \$125,000 shall be made as follows:

1. The Council shall authorize the call for bids by adopting a resolution in accordance with CMC 3.32.060.
2. The City Manager shall solicit bids by written requests to prospective contractors. The notice inviting formal bids shall state the time and place for receiving and opening sealed bids and distinctly describe the project. The notice shall be published in a newspaper of general circulation printed and published in the City at least 14 days before the date of opening the bids. The notice inviting bids shall also be mailed to all construction trade journals specified by the CUCCAC. The notice shall be mailed at least 30 calendar days before the date of opening bids. The notice shall also specify the classification of the contractor's license which a contractor shall possess at the time a contract is awarded.
3. All bids shall be accompanied by either a certified or cashier's check or a bidder's bond, executed by a corporate surety authorized to engage in such business in the State, made payable to the City for 10% of the aggregate amount of the bid. If the successful bidder neglects or refuses to enter into the contract within the time specified in the notice inviting bids or specifications referred to therein, the amount of the bidder's security may be declared to be forfeited to the City and may be collected and paid into its general fund, and all bonds so forfeited shall be prosecuted in the amount thereof collected and paid into such fund. The bid shall also be accompanied by a certificate of insurance, together with any and all bonds required by resolution of the Council.
4. All bids shall be sealed and be filed with the City Manager no later than the opening time specified in the notice inviting bids. The City Manager shall receive and be the custodian of such bids and keep the bids confidential until they are opened and declared. All bids shall be publicly opened and declared at the time and at the place fixed in the notice inviting bids. The City Manager shall review the bids and submit them to the Council with appropriate recommendations at the next regular Council meeting. The Council shall have the right to waive any informality or minor irregularity in a bid. If a contract is awarded, the Council shall award to the lowest responsible bidder by the adoption of a resolution. (Ord. 459, 1991).
5. If two or more bids received are the same and the lowest, the Council may accept the bid it chooses. (Ord. 459, 1991).

6. In its discretion the Council may reject any and all (informal and formal) bids presented. If all bids are rejected, then after the first invitation of bids, after reevaluating its cost estimates of the project, the Council shall have the option of either of the following:
 - a. Abandoning the project or re-advertising for bids in the manner described by this chapter; or
 - b. By passage of a resolution by a four-fifths vote of the Council declaring that the project can be performed more economically by the employees of the City, having the project done by force account without further complying with this chapter.
 - c. If no bids are received, the project may be performed by the employees of the City by force account, or by negotiated contract. (Ord. 459, 1991).


IV. POLICY PROCEDURE

Each employee with the ability to purchase supplies or services is responsible for understanding the policy and following these guidelines. Employees will be asked to sign a statement acknowledging that they have been provided with a copy of the City's Purchasing policy, understand it, and agree to abide by it as a condition of being permitted to purchase supplies or services on behalf of the City. Unauthorized or improper use of the City's purchasing policy may result in terminating access to them; and depending on the severity of the outcome of unauthorized or improper use, may result in disciplinary action as provided for in the City's Personnel Rules, including termination.



Public Works Purchasing

Type	Category	Features
Public Projects	Less than \$30,000	No specific requirements; competitive bidding to be used whenever practical Performed by City employee by force account, negotiated contract, or purchase order
	\$30,000 to \$125,000	Minimum of 3 Bids Advertising for sealed bids 10 days before bid opening Bid award by City Manager
	Greater than \$125,000	Advertising for sealed bids 14 days before bid opening; 10% bid security required Bid awarded generally by Council to the CM

 *Formal Bid or Proposal Process*

Note: These are general guidelines; the evaluation and selection process for consultant services may vary on a case-by-case basis

V. POLICY ATTACHMENTS

See User Agreement for Purchasing Policy below

VI. POLICY AUTHORIZATION

The issuance of this ADM 6 – Purchasing Policy is authorized by:

Dylan Feik, City Manager

Date



CITY OF CALISTOGA

USER AGREEMENT FOR PURCHASING POLICY

I have read, understand, and agree to abide by the City's Purchasing Policy.

By signing this agreement, I certify that I understand the terms and conditions of this agreement and the City's policy, and I accept responsibility for adhering to the agreement. I also understand that violations of the policy may result in _____ and depending on the severity of the outcome of the unauthorized or improper use, may result in further disciplinary action as provided for in the City's Personnel Rules, including termination.

Full Name: _____

Signature: _____

Date: _____

Approved for _____	_____ Department Head
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City of Calistoga

ADM 7 – CASH HANDLING POLICY FOR FINANCE AND COMMUNITY SERVICES

I. POLICY PURPOSE

YOUR JOB AS A CASH HANDLER

There is no such thing as just a cash handler or cashier. As far as most citizens are concerned, you are the City! When customers arrive, greet them pleasantly; when customers have questions, answer them expertly; and when customers leave, you are the one they will remember.

The position of a cash handler is crucial within the City. What you do falls into the following distinct yet interdependent areas of responsibility:

- ✓ Establish and maintain good customer relations;
- ✓ Receive and to pay out money to customers;
- ✓ Perform cash handling operations according to established procedures and to balance and deposit cash daily;
- ✓ Protect the assets of the City through sound loss prevention practices; and
- ✓ Assist in other cash handling activities as directed by your supervisor.

II. POLICY

The City Finance Director or his/her designee will approve all cash handlers. Cash handlers will attend cash handling training session presented by the Finance Office.

Custodial Responsibility. As a cash handler, you have custodial responsibility and liability for the money you handle.

Custodial responsibility means a cash handler who has received City money is liable for that money until the money is transferred to the Finance Office or is deposited at the City of Calistoga's banking account. It is the Department's cash handler's responsibility to obtain a receipt for all money transferred to the Finance Office.

All persons who have custody of money payable to the City in any capacity will immediately "within twenty-four (24) hours" or sooner deposit the money with the City Finance Office.

The custodial responsibility of the cash handler ceases once the money has changed hands and a signed receipt has been received in exchange.

All cash handlers will be knowledgeable of and in compliance with their department and the City Finance Office's policies and procedures issued by their department and the City Finance Office.

If you fail to maintain due diligence in following the guidelines set forth in this document, you can be subject to termination.

Remember these guidelines:

1. All cash items and the cashier area itself should remain locked at all times.
2. Never allow unauthorized persons in the cashier area.
3. Never leave cash items or other confidential items on the counter when you leave your workstation
4. Safe must be locked at all times

III. POLICY ELEMENTS

IV. POLICY PROCEDURE

Opening cash drawer

In setting up your cash drawer, remember to do the following:

- A. **Arrange coin and currency in a consistent manner.** The cash drawer is divided into separate compartments for different denominations. In most instances, the small denominations are located closer to where you position yourself. The larger denominations are farther away. This setup helps prevent the accidental distribution of incorrect denominations.
- B. **Verify the dollar amount of your beginning cash.** If beginning cash should be \$300, for example, verify this amount through an opening count. List denomination and coin count on a Cash Drawer Reconciliation sheet (Appendix A), sign, and date.
- C. **Check bait money.** Bait money is kept in cash drawers and only handed out in the event of a robbery. Its purpose is to assist law enforcement authorities in tracking and convicting bank robbers.
- D. **Monitor Cash Drawer.** During your shift, pay attention to:
 1. Excess currency in a cash drawer (over \$1,000 for City Hall and \$500 for outlying sites) will be counted twice, bundled (see Section IX, B "Closing Activity – Bundling Currency for Deposit"), and transferred to a safe within a deposit bag with a Cash Drawer Reconciliation sheet which records amount and signature of cashier.

2. Any individual checks received before 4:00 p.m. written for over \$1,000 will be deposited same day to the bank with a deposit slip.
3. Lock all cash and coins in the safe or in the cash drawer except when in use.
4. Never leave the cash drawer unattended.

The cash operation in which you work will have a permanent collection record, such as a cash register tape, that records all transactions including voids or refunds. This permanent collection record will be retained for 3 (three) years.

Receiving and Paying Out Money

A. Guidelines for receiving and paying out money. When receiving or paying out money to customers, ensure accuracy by always counting currency at least twice or until you have reached the same total twice. All the bills will be separated into denominations, face up, and facing in the same direction, counting largest denomination to the smallest. Count each denomination of coin separately. If customer pays with rolled coins, make sure the customer's name, address, and daytime telephone number is on the outside.

1. **Always** keep money received in view of the customer.
2. **Never** place money received in the cash drawer before the transaction is complete.
3. Verify the grand total paid against the amount listed on the billing or invoice. If any discrepancies exist between your total and the customer's total, count the money again. If a discrepancy still exists, ask the customer to count the money.
4. Count the money again at the end of your transaction before you place in your drawer.
5. Put away all currency and coins from the last transaction before starting a new transaction.

B. Making Change. When giving change to the customer, count twice. Count currency as you take it out of the drawer. Count again as you place currency on the counter in front of the customer – using one of the making change methods below.

1. Cash register automatically calculates the dollar amount to be returned to the customer.

Example: If a customer pays a \$48.32 item with a \$100.00 bill.
Count \$51.68 change back from the register starting with the largest bills to coins.

2. Cashier counts from the amount of the sale to the amount tendered.

Example: If a customer pays a \$48.32 item with a \$100.00 bill.

Count the change back starting with the coins to the highest denomination of currency.

Cashier: "Your total is \$48.32 out of \$100.00 bill.

Count coins "49.00"

Count one one "50.00"

Count one ten "60.00."

Count one twenty "80.00"

Count one twenty "100.00. Thank you."

C. Handling Mutilated Money. Currency is mutilated whenever it is torn, written on, missing a portion, or otherwise damaged. Coins are mutilated whenever they are bent, worn, broken, or otherwise damaged. A cash handler may ask for another bill if a customer offers a mutilated bill. If the customer cannot substitute the bill, the cash handler may accept mutilated currency as long as the bill is more than 60% intact (or $\frac{3}{4}$ of the two serial numbers).

D. Altered or "Raised" currency. Altering currency is done by taking a genuine bill and tearing off a corner or two of a small bill such as a \$1 or \$5 bill and then replacing these corners with the corners of a larger bill such as a \$10, \$20, or \$50 bill.

- Observe the face of the bill, as you count to ensure correct denomination. Remain vigilant to the possibility that the corner of a bill of a larger denomination may have been taped onto the corner of a bill of a smaller denomination

E. Counterfeit Currency. In addition to keeping the below factors in mind, 8x magnifying glasses are available that can detect counterfeit currency. It is recommended that cash handlers use these magnifying glasses as an additional means of detecting counterfeit bills on denominations of \$50 or higher. Look at the micro printing in the border and in Ulysses Grant's shirt collar in the \$50 note. (In the \$100 note, micro printing is found in the numeral in the note's lower left-hand corner and on Benjamin Franklin's lapel.)

1. Paper – genuine U.S. currency is printed on special paper that is part cotton and part linen. Close inspection reveals randomly-placed, hair-like red and blue chopped silk fibers impressed in the paper.
2. Portrait – the genuine portrait looks lifelike and stands out distinctly from the fine screen-like background. Counterfeit portraits look more one-dimensional, lifeless and flat.
3. Serial Numbers – on genuine currency, the last letter of the serial number corresponds with the number of the Federal Reserve District in which the bill was distributed and with the number printed in the upper left portion of the bill.
4. Watermarks – a watermark of the portrait is visible when the bill is held up to light.

5. Security Thread – a polymer thread embedded vertically in the paper indicates the denomination, which is visible when the bill is held up to light.
6. Color Shifting Ink – on denominations greater than \$5, the numeral on the lower right on the front looks green when viewed straight on but black from an angle.

F. Dealing with Counterfeit Money. Most counterfeit money will not be detected until it reaches the Federal Reserve Bank. If you think you are in receipt of counterfeit money:

1. Excuse yourself from the customer without indicating a problem.
2. Telephone the Calistoga Police Department.
3. Do not return the bill to the passer.
4. Handle the bill as little as possible to preserve fingerprints (i.e. put it in an envelope)
5. Surrender the bill to the police
6. Describe the passer and any others accompanying the passer
7. Get the license plate number of his/her vehicle if possible

Checks and Check Cashing

A check is used to transfer funds from one party to another. The drawer or payor is the party issuing and signing the check. The drawer may be one or more individuals acting on their own behalf, or the drawer may be one or more individuals authorized to act on behalf of a company, corporation, partnership, or municipality. The payee is the party to whom payment is made.

- ✓ **No** cash back may be given for a check transaction, because that constitutes a loan of City funds.
- ✓ **No** two-party checks (checks made payable to one party and endorsed to the City) will be accepted.
- ✓ **No** checks drawn on foreign currency will be accepted.

A. The payee will be the City of Calistoga. This payable method is important, in that checks made out to specific departments can confuse depository banks, as for example a check made out to “Parks Department” could be misinterpreted as the Parks Department of another City who is a customer of the bank.

B. Types of Checks.

Personal Checks. Personal checks are the most common type of check. Personal checks belong to people who maintain demand account balances at banks.

Company Checks. Company checks may appear similar to personal checks; however, they may have a carbon paper strip attached for the companies own bookkeeping system. Company checks may also have stubs or copies attached. Notice if there needs to be multiple signatures on the check, or if the check says, “not valid over \$___.”

Cashier's Checks. This is a check drawn by a bank on its own funds, usually purchased by the bank's customer. Since only the failure of the bank would cause the bank not to honor such checks, they are accepted as readily as currency.

Personal Money Orders. A personal money order is a check purchased by a customer from a vendor for cash. When issued, it shows the drawee bank and the amount. The purchaser fills in the date, the payor, and the payee's name and address. Banks usually restrict the maximum amount for which they will issue a money order. This amount is usually printed on the face of the money order. For example, on the money order the words "Not to exceed \$300.00" may be printed. Money orders are also accepted almost as readily as currency.

Traveler's Checks. These checks are designed for use by persons on business or vacation trips but are also used in other situations. They are signed on the face of the check when purchased and countersigned when cashed, either on the face or on the back. When using a traveler's check at a City facility, the customer must countersign and write in the payee in the presence of the cashier. Traveler's checks should be stamped with the endorsement and placed with the other checks. The City of Calistoga cannot accept traveler's checks drawn on foreign currency.

Note: Traveler's Checks are treated like currency and change is given to the customer for the amount over the purchase.

C. Check Negotiability. There are six elements a check needs to have to be negotiable. Before accepting a check from a customer, you will verify that the check has all of these elements (See Appendix B).

1. *Current date.* The check must have a current date. The check should neither be stale dated nor postdated. A stale-dated check is a check dated in the past. A check dated with a future date is a postdated check.
2. *Payee.* **City of Calistoga.**
3. *Signature.* The check must be signed by the payor. A payor is the individual paying for goods or services.
4. *Dollar amount.* The dollar amount must appear twice. It must be both spelled out and printed numerically.
5. *Bank.* The check must be drawn on a bank whose name appears on the check.
6. *MICR numbers.* Magnetic Ink Character Recognition (MICR) numbers are pre-printed at the bottom, left-hand corner of the check.

- D. Check Endorsements.** All checks will be endorsed upon receipt using the official City stamp, which will be made available to designated employees. The endorsement is stamped in the first 1.5 inches on the back of the check on the trailing edge.
- E. Identification.** At this time, there is no citywide policy requiring identification from citizens or customers.

The Finance Office suggests that if a City employee is selling “an irretrievable item” such as pool or transit passes, there is a risk in taking a check without identification. If a citizen pays a utility bill and the check is returned for insufficient funds, the check can be charged back to that person’s utility account. If a person buys merchandise with a check that is later returned by the bank, there is no way to retrieve the merchandise.

The Finance Office recommends that if identification is taken, it needs to be picture identification such as a California State Driver’s License or California State ID card. If you ask for ID write CDL or CID on front top-center of check a long with the ID number and expiration date. Do not accept expired identification.

Credit Card Transactions.

A. Walk-in payments.

1. Verify card has not been altered in any way.
2. Take the card and hold the card until the transaction is complete.
3. Ask for photo ID. Do not accept expired ID. Compare picture to person in front of you. Compare names on card to ID.
4. Slide the card through the credit card terminal to acquire authorization number. If the magnetic strip malfunctions, input the number into the terminal manually.
5. Verify the expiration date on the card.
6. Have the customer sign the credit card receipt and compare the signature with the one on the card.
7. Hand the card back to the customer to complete the transaction.
8. It is prohibited to store the full contents of any track from the magnetic stripe or the card-validation code.

B. Telephone payments.

1. Confirm that the caller is the card holder.
2. Take down the card number and expiration date.
3. Record billing address of card.
4. Obtain card holder’s name as it appears on the card.

5. Write down the card validation code (last 3 or 4-digit number after account number located in the signature bar on the back of the card).
6. Write reason for transaction, for example, Utility Billing, Registration, etc.
7. Manually enter the information into the credit card terminal to acquire the authorization number.
8. Attach the signature form to the credit card receipt.
9. Shred card number after transaction is complete. It is prohibited to store the full contents of any track from the magnetic stripe or the card-validation code.

In all cases, once the transaction has been completed, the authorized credit card receipt should be handled similar to a personal check and processed during the cashier's daily closing process.

Manual Cash Receipting (for External Departments)

A. Finance will issue to each department the following:

1. A three part, pre-numbered, Cash Receipt book (must be used in numerical sequence) used for external customers
 - a. Copy 1 – Customer
 - b. Copy 2 – Finance (attach to Receipt Request)
 - c. Department (stays in the book for reconciliation purposes)
2. A two-part Receipts Request form used between departments and Finance
 - a. Copy 1 – Finance (currency and No. 2 copy of receipt above are attached to this form)
 - b. Copy 2 – Department (stays in the book for delivery of receipt purposes)

B. Coding and Receipting. Account coding must be written on each pre-numbered receipt and Receipt Request Form (See Appendix C). The Departments must issue the receipt for all money received.

Departments are responsible for correctly coding the cash receipts and for reconciling them to the receipts issued by Finance.

Departments' cash handlers receiving cash by walk-in customers have two choices:

1. Collect the money and issue a pre-numbered receipt to the customer, fill out a Request Receipt Form, take all money collected throughout the day to the cashier's window in Finance for depositing
2. Fill out a Receipt Request Form and hand it to the customer. Instruct the customer to take the form and the money to the cashier's window in Finance. Customers would return to the originating department with Finance register receipt as proof of payment for Departments to finish their transactions.

Remember that **all** money received should be deposited within 24 hours.

Refunds/Voids

All refunds, voids, credit memos, transfers, etc. will be approved by a supervisor or designated employee.

“Non-Government” Money

Some departments collect what is called “non-Government” money. This is money collected from a separate entity such as employee associations; or by an office, employee or agent for non-Government use. The City of Calistoga and its cash handlers are not responsible for these funds and will not reimburse for any loss of these funds. To the extent possible, such funds should be segregated from the cash handler’s cash drawer funds.

Closing Activity

At the end of the workday, the entire City monies received will be documented accordingly:

1. Balancing of cash drawer
2. Removing ending cash to the safe or vault
3. Reporting to the Finance Office all monies received.

Remember maintaining your accountability and integrity is of vital importance. Do not leave your money unattended until it is secured in the safe or vault. Be sure the safe or vault is locked. If dropping money in a revolving safe compartment, double-check that the compartment is completely empty after dropping money.

A. Balancing Cash Drawer. At shift closing, the cash handler needs to account for all increases or decreases of cash in the cash drawer. This process is referred to as balancing – the accounting of all City funds received that day.

Balancing involves the adding of currency, coin, credit cards, and checks, determining the dollar total received from the permanent record, subtracting the Beginning Cash and comparing the total money with the total transactions. These two amounts should be the same.

To protect your safety, balancing should occur out of public view in a location away from the collection area. The following is the recommended steps in balancing cash drawers:

1. Print all Daily Cash Receipt reports documenting individual transactions throughout the day.
2. Remove all cash (currency, coin, credit card drafts, and checks) from the cash drawer.
3. Cashiers will list all credit card slips and checks on an adding machine tape transferring total to the Cash Drawer Reconciliation sheet. Checks will be restrictively endorsed as discussed in section – “Check Endorsement”, prior to their removal from the cash drawer.

4. Subtract the total check amount from the Cash Register Total.
5. Cashiers will then “buy” from the remaining cash on hand to bring the change fund (opening cash drawer amount) back to the original starting amount obtained when opening cash drawer in the preferred mix of currency denominations as determined by cashier’s department.
6. Count remaining currency and coin and list by denomination on a Daily Cash Drawer Reconciliation sheet. The remaining cash amount added to the credit card drafts and checks should equal the Daily Cash Receipt reports.
7. Seal money with Cash Drawer Reconciliation sheet, adding machine tape for checks and credit cards, Daily Cash Receipt reports, and any other backup documentation.

B. Bundling Currency for Deposit. Currency is bundled to help the Finance Office employees or other cash handlers keep accurate counts.

Bundle currency as follows:

Denomination	Number of Bills	Value
\$ 1	25	\$ 25
\$ 5	20	\$ 100
\$ 10	20	\$ 200
\$ 20	25	\$ 500
\$ 50	20	\$1000
\$100	20	\$2000

C. Shortages/Overages/Losses. The City Finance Manager makes a clear distinction between a “loss” and “shortage” of City money. This is determined by the cash handler’s ability to obtain physical custody of the money and how that person safeguards the money.

A Shortage is an unintentional collection error such as a change making error.

An ***Overage occurs when a cash handler has collected too much money and cannot immediately return the excess to a specific customer.***

On the other hand, a ***Loss of City money is when a cash handler has obtained physical custody of money and then, due to reasons like negligence or an unlawful action, cannot deposit that money with the City Finance Office.*** An example of negligence is leaving City money unattended and not properly safeguarding that money from loss.

Report all Losses to your supervisor and the Finance Director or his/her designee immediately. The supervisor will notify the Police. Send to the Finance Office a detailed statement as to the circumstances of the Loss, along with a copy of the Police Report.

D. Locating Cash Differences. Every reasonable effort will be made to locate and balance all cash differences. Regardless of the amount of the overage/shortage, always follow these steps:

1. Recount loose coin and/or currency as appropriate to the amount of the difference.
2. Check cashier's beginning cash figure.
3. Rerun and recheck all figures on the permanent Daily Cash Receipt reports. Compare checks and credit card drafts with the permanent record specifically.
4. If a shortage exists, search the cashier's area. Remove the cash drawer and search the space, including behind the drawer stop.
5. Examine the waste paper in the cashier's area for cash, checks, credit card receipts, etc., and other papers relating to the transactions of the day.

Security and Loss Prevention

In the Finance Office check quarterly that security equipment is operational.

Bait money will be kept in the cash drawer in a place where it will not be confused with regular currency. The bait money serial numbers will be recorded and kept in the vault in the Finance Office. Bait money should be placed so that it can be given to the robber easily with other money in the cash drawer.

The opening and closing of the daily operations is the most vulnerable time for a robbery. Cash handlers should use caution by not allowing customers in to the facility during the cash opening or closing.

A. Robbery. Robbery is the most threatening condition a cashier might experience. You can minimize the threat of robbery by:

- ✓ Have good lighting both inside and outside the facility.
- ✓ Have numerous people in and around the location – the thief wants to confront as few people as possible.
- ✓ Be aware of suspicious people milling in or around the location
- ✓ Keep cash drawer locked if you need to leave area for any reason

- ✓ Do not keep excessive cash in your cash drawer. (See section II, D “Opening Cash Drawer – Monitor Cash Drawer” for maximum amounts allowed in drawers.

B. Procedures to Follow During a Robbery. **Preservation of life and safety is the highest priority.** In case of robberies, the cash handler’s objective is to **catch the criminal**, not to stop the crime. In case of in-person robbers, the cash handler should observe the following procedures:

1. Always assume there is a weapon even if you do not see one.
2. Be polite and accommodating. A nervous person is committing the robbery. Do not upset or antagonize the robber.
3. Avoid making any quick movements that might alarm the robber.
4. Do exactly as the robber asks.
5. Attempt no heroics. Lives of innocent people may be jeopardized by heroics.
6. Remember to include bait money.
7. Observe the robber but don’t stare. Try to remember the distinguishing features of the robber. You will be asked to describe the robber at a later date by completing a Calistoga Police Department crime report.
8. Watch over all evidence left by the robber. Remember everything the robber touches for possible fingerprints
9. Listen to voice, inflections, names, slang, and so on that the robber uses.
10. Do not leave the premises or call 911 until it is safe to do so.

C. Procedures to Follow After a Robbery. Once the robber has left the building, pull the alarm button twice to make sure it’s activated and follow these steps:

- ✓ Close the cashier window, secure the area if possible, and notify your supervisor about the robbery.
- ✓ Call 911 and follow dispatcher’s instructions. Provide 911 with the following information.
 - Where you are located (know the street address at which you accept cash)
 - Who you are
 - What happened
- ✓ Speak to no one, other than City officials, until you have talked to the police and have completed a crime report.
- ✓ You may be asked to take the names and addresses of those who witnessed the robbery
- ✓ No one, except the police and perhaps your department officials, should be allowed in the facility after the robbery.

D. Emergency Procedures

Secure all money by locking cash drawer and vacate the building.

Remember, in the situation of a fire or other grievous threat, protecting people is of greater importance than retrieving City funds

Daily Deposit

- A. Daily Cash Summary Deposit Form.** In order to complete the deposit of City funds, designated individuals complete a deposit slip and a Daily Cash Summary Form that is generated from the accounting system and is used to reconcile cash. The form will be submitted for all amounts collected and deposited by cashiers.

The Daily Cash Summary Deposit form should include the following information:

- ✓ Name of employee preparing the deposit
- ✓ The amount of deposit
- ✓ Totals for types of monies received

- B. Guidelines for Deposit Cash Handlers.** Cash Handlers responsible for deposit will follow the same guidelines as regular cash handlers.

1. Never leave money unattended.
2. Currency will be counted twice.
 - a. Checking each cashier amounts, noting each denomination with face up, counting largest denomination to the smallest.
 - b. All currency will be counted again at the end of the deposit by electronic cash counter.

C. Filling out Deposit Slips

Individuals designated fill out at least two copies of the deposit slip in addition to the original. These copies will be distributed as follows:

- ✓ Original deposit slip, with deposit of coin/currency/check, to the bank
- ✓ The department for their internal records retains one or more copies.

V. POLICY ATTACHMENTS



Appendix A

**CITY OF CALISTOGA
CASH DRAWER RECONSILIATION SHEET**

DATE	OPENING	CLOSING
COINS:		
Pennies		
Nickels		
Dimes		
Quarters		
Other		
CURRENCY:		
\$1		
\$2		
\$5		
\$10		
\$20		
\$50		
\$100		
Other: At Police/Cash Drawer	\$25.00	
SUBTOTAL		
Pending Cash Payments	()	
TOTAL CASH		
TOTAL CHECKS		
Signatures verifying amount of opening, closing and operational cash reconciles with amount recorded above: Cashier:		

PRE-NUMBERED RECEIPT

City of Calistoga
1232 Washington St.
Calistoga, CA 94515

CASH RECEIPT

Date 2-16 1993 0001049

Received From John Smith


Address 650 Merchant St

For H/O Permit Dollars \$ 88.00

ACCOUNT		HOW PAID	
AMT. ON ACCOUNT	<u>88.00</u>	CASH	
AMT. PAID	<u>88.00</u>	CHECK	<u>88.00</u>
BALANCE DUE	<u>0</u>	MONEY ORDER	

By [Signature]

RECEIPT REQUEST

 **FINANCE DEPARTMENT
RECEIPT REQUEST FORM**

VOID

Date 2-16-93

Department Comm Dev

Description H/O Smith - 650 Merchant

Account Coding 12321-0-49001 Amt. \$ 88.00

Amt. \$ _____

Amt. \$ _____

Amt. \$ _____

Total Amt. \$ 88.00

Department Signature [Signature] Finance Signature CW

FINANCE COPY

Appendix B and C (above)

VI. POLICY AUTHORIZATION

The issuance of this ADM 7 – Cash Handling Policy for Finance and Community Services is authorized by:

Dylan Feik, City Manager

Date
(Originally signed 5/29/2013)

City of Calistoga

PM 11 - FIXED ASSET CAPITALIZATION AND INVENTORY CONTROL

OVERVIEW

This policy is to ensure adequate control and appropriate use of City fixed assets.

The City of Calistoga's fixed asset policy has two (2) objectives:

1. Accounting and Financial Reporting - To accurately account for and report fixed assets in financial reports issued to the City Council, external reporting agencies, granting agencies, and the public.
2. Safeguarding – To protect its (fixed) assets from loss or theft.

I. POLICY PURPOSE

The purpose of this policy is to ensure adequate control and appropriate use of City fixed assets. The procedures are intended to define fixed assets and to establish guidelines for budgeting, purchasing, using, financial reporting, inventorying, depreciating, and disposing of fixed assets.

The Administrative Services Department is responsible for, and has established, systems and procedure through which both objectives are met. These systems and procedures are used to identify, process, control, track, and report City fixed assets.

II. POLICY

It is the policy of the City of Calistoga that fixed assets be used for appropriate City purposes and be properly accounted for and secured. It is the responsibility of the Administrative Services Department to ensure that each department performs an annual inventory of assets. It is the responsibility of City Departments and Department Directors to ensure that proper budgeting and purchasing guidelines are followed and that fixed assets are adequately secured and used for appropriate City purposes.

Capitalization Policy (Accounting and Financial Reporting)

A fixed asset of the City is defined as a purchase or otherwise acquire piece of equipment, vehicle, furniture, fixture, capital improvement, or addition to existing land, building, etc. The cost or value of any such acquisitions, except for infrastructure assets, must be \$5,000 or more with an expected useful life greater than one year. All costs associated with the purchase or construction should be considered, including ancillary costs such as freight and transportation charges, site preparation expenditures, installation charges, professional fees, and legal costs directly attributable to asset acquisition. Specific capitalization requirements are described below:

1. The capitalization threshold is applied to **individual units** of fixed assets. For example, ten desks purchased through a single purchase order each costing \$1,000 will not qualify for capitalization even though the total cost of \$10,000 exceeds the threshold of \$5,000.

2. Infrastructure will be capitalized in total on an annual basis using costs accumulated throughout the year in the appropriate account codes for that purpose.
3. The capitalization threshold will generally not be applied to **components** of fixed assets. For example, a keyboard, monitor, and central processing unit purchased as components of a computer system will not be evaluated individually against the capitalization threshold. The entire computer system will be treated as a single fixed asset.
4. **Repairs** to fixed assets will generally not be subject to capitalization unless the repair extends the useful life of the asset. In this case, it represents an improvement and is subject to the capitalization policy and should be evaluated separately.
5. **Improvements** to existing fixed assets will be presumed (by definition) to extend the useful life of the related fixed asset and, therefore, will be subject to capitalization only if the cost of improvement meets the \$5,000 threshold. In theory, an improvement to a fixed asset that had an original cost of less than \$5,000, but now exceeds the threshold as a result of the improvement, should be combined as a single asset at the total cost (original cost plus the cost of the improvement) and capitalized.
6. **Capital projects** will be capitalized as “construction in progress” until completed. Costs to be capitalized include direct costs, such as labor, material, and transportation, indirect costs such as engineering and construction management, and ancillary costs such as construction period interest.

Inventory Control Policy – (Safeguarding)

The City’s fixed assets will be reasonably safeguarded and properly accounted for. Responsibility for the safeguarding of the City’s fixed asset lies with the Department Director in whose department the fixed asset is assigned.

The Administrative Services Department shall maintain the records of the City’s fixed assets including description, cost, department of responsibility, date of acquisition and depreciation where applicable. In general, Inventory Control is applied only to *movable* fixed assets such as Machinery and Equipment and applicable Office Furniture or Vehicles, but not to land, buildings, or other *immovable* fixed assets. Fixed assets subject to inventory control will be accounted for through the same systems and procedures used to account and control fixed assets subject to capitalization.

Fixed assets will be subject to inventory control if they meet at least one (1) of the following criteria:

1. The original cost of the fixed asset is equal to or greater than \$5,000.
2. Any asset that costs less than \$5,000, and is requested to be included by the owner department. This may include certain machinery and equipment that, due to portability, value outside of the office, or character, are susceptible to theft or loss. It may also include an asset that has been requested by a department to be controlled in order to satisfy an internal (operational) or external requirement. For example, Information Systems may wish

to inventory all computer hardware and software to establish replacement and upgrade requirements for both hardware and software.

3. An asset is required to be controlled and separately reported pursuant to grant conditions or other externally imposed reporting requirement. *For example*, a grant program that has funded the acquisition of a fixed asset may impose a requirement that the fixed asset be tracked and identified as a grant-funded asset.
4. With the \$5,000 fixed asset threshold, almost all the items included in the *movable* list are vehicles or large items of equipment. Vehicle Identification Numbers (VIN) will be the primary inventory control identifier. Other individual identifiers include fixed assets tag, serial number, location and staff responsible for the remaining assets.

Note that items inventoried in 2 & 3 above must meet the \$5,000 threshold to be included in fixed asset totals.

III. POLICY ELEMENTS

Who is Covered:

This policy applies to all City departments and funds.

IV. POLICY PROCEDURE

A. Purchasing Fixed Assets:

1. The requested asset should have already been included in the current year's budget and be approved by the department head. You can verify the availability of funds by reviewing your specific program's budget prior to requesting the purchase.
2. If asset is not in the budget, contact your Department Director to determine appropriate action.
3. After budget has been verified, obtain Purchase Order in accordance with the thresholds set by City of Calistoga Purchasing Policy.

B. Tagging

The purpose of tagging assets is to provide an efficient mechanism for inventorying fixed assets. A tag is a bar coded label that is affixed to each asset that is to be inventoried. The tag should be placed in an inconspicuous, but accessible place on the asset, for example, on the back of a computer component or the inside leg of a chair.

Why Tag an Asset?

1. To provide accountability for the assets, ensuring the asset assigned to the Division or Department is controlled and accounted for by the specific department/person.
2. To help determine asset replacement cost and life.
3. To provide the City's outside auditors with a mechanism to verify that the City is in control of fixed assets and to provide an accurate record of the City's capital expenditure.

When should the asset be tagged?

1. If cost of asset is greater than \$5,000 and useful life is greater than one (1) year.
2. If it is physically possible/practical to tag and meet the dollar and life guidelines.
3. If it is an asset that is handled frequently, has a high cost, and/or is likely to be stolen.
4. If the asset needs to be controlled due to high incidence of theft/misplacement/borrowing.

When should the asset NOT be tagged?

1. If the asset is less than \$5,000. However, the Department Head and/or Finance may choose to tag items that cost less than the \$5,000 threshold.
2. If the asset will be used up within one (1) year.

Who is Responsible for Tagging the Asset?

The Administrative Services Department, with assistance from the Department.

C. Physical Inventory Procedure

Each department shall perform an inventory of fixed assets every third quarter of the fiscal year (January, February, March). Such inventory shall be performed by the Department Director or the designated agent.

Every first week of January, the Administrative Services Director will send a memo to each department requesting to perform a physical inventory of vehicles and equipment. A list of each department's inventory items and a Listing of Exceptions Form will be sent with the memo for the department to complete and submit to the Finance Department.

Responsibility	Step	Action
<i>Before Inventory</i>		
Administrative Clerk – Coordinator	1.	Assign individuals to count teams.
	2.	Establish time and Location for the teams.
	3.	Distribute inventory procedures and instructions, make specific assignments, and answer any questions for the count teams.
<i>During Inventory</i>		
		The locator and recorder can alternate duties during the course of the inventory
Count Team - Locator	4.	<p>The Locator shall progress through rooms and buildings in a systematic manner so that all assets will be inventoried.</p> <ul style="list-style-type: none"> • Reads the fixed asset number from the standard City fixed asset tag together with the description and the serial number, if applicable. • Marks the fixed asset to indicate that it has been inventoried.
Count Team – Recorder	5.	<ul style="list-style-type: none"> • Repeats the data as read and traces each item to the fixed asset listing. • Indicates that the item has been accounted for and adds location information to the Fixed Asset List to update the Fixed Asset Accounting System records. • Records, on Listing of Exceptions Form, those tagged items that are not on the fixed asset listing.
<i>After Inventory</i>		
Administrative Clerk – Coordinator	6.	Examines the inventory listing and prepares a list of all fixed assets that have not been located and inventoried.
	7.	Prepares the Certified Inventory
		<p>The Coordinator prepares a final inventory listing, certified by the department head, and submits it and the list of exceptions to the Administrative Services Director no later than the last day of the month following the month in which the inventory was started.</p> <p>The certified inventory shall consist of the following:</p>

A. Computer Printout – Inventory Listing

The computer printout of the fixed asset inventory supplied by the Administrative Services Director shall be submitted with the exception listing. The List of Assets Inventory List printout must be submitted to ensure that all fixed assets are included in the inventory.

B. Listing of Exceptions

The listing of exceptions to the computer printout of the inventory includes items listed on the printout which were not found, and items found which were not listed on the printout. All exceptions must be fully explained. Any missing items which have previously been reported to the Administrative Services Director/Accounting Technician as having been stolen should be noted.

8. Directs department personnel to attempt to locate all missing items and to determine the reasons for the loss of the missing items.

Prepares the Sixty-Day Follow-Up Letter

The department is permitted 60 calendar days from the end of the month in which the inventory was taken to locate any items reported missing on the inventory certification or, if some items still cannot be found, to determine the reason for the shortage. On or before the end of this 60-day period, the Coordinator files a letter signed by the Department Director or designee with the Administrative Services Director. The letter shall:

- Report items found
- Report Items missing
- Include explanations for the items still missing
- Request deletion of the missing items from the fixed asset inventory and relief of accountability for the items
- Report any findings and resulting recommendations to prevent a reoccurrence of missing items.

Administrative Services
Director

9. Inspects documents submitted by the department for deficiencies in the inventory procedure. If there are no unresolved deficiencies, the Administrative Services Director sends a letter to accept the inventory to the department. This letter is signed by the Administrative Services Director and is distributed to the Department Director and designated agent. Any recommendations for

improvements of fixed asset controls are contained in this letter.

Definitions:

Coordinator - The individual responsible for the planning, coordination, and control of the physical inventory. Based on our fiscal policy, the annual inventory shall be performed by the Department Head or the designated agent.

Count Team – the Count Team is composed of the following two individuals:

1. **Locator** – the individual responsible for identifying and calling out the description and identification number of the asset.
2. **Recorder** – the Individual responsible for recording the data called out by the locator.

Disposal/Transfer of Surplus Property

Prepare the Fixed Asset Disposal/Transfer Report form. If the asset is being sold, include the sale value. If not known, Finance will fill in when asset is sold. Submit the form to Finance for approval. Finance will review for coding and completeness. **Do not bring asset to Finance.** Once the Fixed Asset Disposal/Transfer Report form has been completed and approved, contact Public Works to coordinate asset pick-up. Upon disposal/transfer of asset, Finance will return a copy of the above form to the originating department. Concurrently, Finance will remove the asset from the Fixed Asset database.

Depreciation

Fixed assets will be depreciated using the following guidelines:

Each fixed asset will be added to one of the following categories and depreciated according to the table shown below:

Asset Category	Est. Useful Life (Years)
Land	N/A
Buildings	30
Improvements	30
Equipment and Vehicles	5
Infrastructure – Road System Network	
Pavement	40
Curbs and Gutter	50
Sidewalks	50
Medians	50
Traffic Signals	30
Street Lights	40
Bridges	75
Trails – Asphalt	40
Trails – Concrete	50
Infrastructure – Storm Drain System	
Storm Drain Lines	75
Manholes	75
Catch Basins	75
Detention Basins	75

- Buildings are structures permanently affixed to land.
- Improvements other than buildings are land improvements such as parking lot pavement, fencing, etc.
- Equipment items are in the nature of tools such as high value items used in construction, repair, or manufacturing, and special purpose equipment such as items in an audio visual or television studio as well as vehicles and furniture and fixtures.
- Infrastructure items will generally be capitalized by analyzing the capital outlay expenditures and increasing the appropriate asset category and recording depreciation according to the categories above.
- Capital Improvement Project-in Progress is a holding account for expenditures that will be categorized upon their completion and replacement in service. AT that time the depreciable life is determined using the criteria above.

Salvage Value: Salvage value is ignored

Depreciable Lives: The categories above are assigned the following depreciable lives.

Depreciation Method: Depreciation is computed using the straight-line convention method. Depreciation is computed every June for the entire year.

Additional Information

Information regarding the City's fixed asset capitalization and inventory control policy is distributed to all employees who manage fixed assets, and all employees may obtain a copy of this policy at any time from their supervisors.

Inquiries regarding the application of this policy may be directed to employee's supervisor, department head, any human resources management staff available, or directly to the City Manager.

V. POLICY ATTACHMENTS

See Below

VI. POLICY AUTHORIZATION

The issuance of this PM 11 – Fixed Asset Capitalization and Inventory Control Policy is authorized by:

Dylan Feik, City Manager

Date

AGREEMENT FOR FIXED ASSET CAPITALIZATION AND INVENTORY CONTROL POLICY AS A CITY OF CALISTOGA EMPLOYEE:

By signing this agreement, I certify that I understand the terms and conditions of this agreement and the City’s policy, and I accept responsibility for adhering to the agreement. I also understand that violations of the policy may result in disciplinary action as provided for in the City’s Personnel Rules, including termination.

Employee Full Name: _____

Employee Signature: _____

Date: _____

Assets containing hazardous or radioactive materials may not be removed from department for disposal until such hazards have been removed and certified by an environmental health and safety contractor. Certification of hazardous materials removal must accompany this form.

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City of Calistoga

PM 14 - DEBT MANAGEMENT POLICY

I. POLICY PURPOSE

This Debt Policy is intended to comply with Government Code Section 8855(i), effective on January 1, 2017, and shall govern all debt undertaken by a Covered Entity.

The Covered Entities hereby recognize that a fiscally prudent debt policy is required in order to:

- Maintain the Covered Entities' sound financial position.
- Ensure the Covered Entities have the flexibility to respond to changes in future service priorities, revenue levels, and operating expenses.
- Protect the Covered Entities' credit-worthiness.
- Ensure that all debt is structured in order to protect both current and future taxpayers, ratepayers and constituents of the Covered Entities.
- Ensure that the Covered Entities' debt is consistent with their planning goals and objectives and capital improvement program or budget, as applicable.

II. POLICY

Purposes for Which Debt May Be Issued

1. Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, and rehabilitation of capital improvements and facilities, equipment and land to be owned and operated by the City.
 - 1.1. Long-term debt financings are appropriate when the following conditions exist:
 - When the project to be financed is necessary to provide basic services.
 - When the project to be financed will provide benefit to constituents over multiple years.
 - When total debt does not constitute an unreasonable burden to the Covered Entities and the City's taxpayers and/or ratepayers, as applicable.
 - When the debt is used to refinance outstanding debt in order to produce debt service savings or to realize the benefits of a debt restructuring.
 - 1.2. Long-term debt financings will not generally be considered appropriate for current operating expenses and routine maintenance expenses.
 - 1.3. The Covered Entities may use long-term debt financings subject to the following conditions:
 - The project to be financed must be approved by the governing board of the Covered Entity.

- The weighted average maturity of the debt (or the portion of the debt allocated to the project) will not exceed the average useful life of the project to be financed by more than 20%.
 - The Covered Entity estimates that sufficient revenues will be available to service the debt through its maturity.
 - The Covered Entity determines that the issuance of the debt will comply with the applicable state and federal law.
2. Short-term debt. Short-term debt may be issued to provide financing for the Covered Entities' operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the Covered Entities may undertake lease-purchase financing for equipment.
3. Financings on Behalf of Other Entities. The Covered Entities may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of Covered Entities. In such cases, the Covered Entities shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

Types of Debt

The following types of debt are allowable under this Debt Policy:

- General obligation bonds (GO Bonds)
- Bond or grant anticipation notes (BANs)
- Lease revenue bonds, certificates of participation (COPs) and lease-purchase transactions
- Other revenue bonds and COPs
- Tax and revenue anticipation notes (TRANS)
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
- Tax increment financing to the extent permitted under State law
- Conduit financings, such as financings for affordable rental housing and qualified 501(c)(3) organizations

The governing body may from time to time find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of this Debt Policy.

Relationship of Debt to Capital Improvement Program and Budget

The City and Covered Entities are committed to long-term capital planning. The City and Covered Entities intend to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the capital budget and the capital improvement plan.

The City and Covered Entities shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues. The City and Covered Entities shall seek to avoid the use of debt to fund infrastructure and facilities improvements that are the result of normal wear and tear.

The Covered Entities shall integrate their debt issuances with the goals of the capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of their public purposes.

The Covered Entities shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to reduce annual budgetary expenditures.

The Covered Entities shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its general fund.

Policy Goals Related to Planning Goals and Objectives

The City and Covered Entities are committed to long-term financial planning, maintaining appropriate reserves levels and employing prudent practices in governance, management and budget administration. The Covered Entities intend to issue debt for the purposes stated in this Debt Policy and to implement policy decisions incorporated in the annual operations budget.

It is a policy goal of the City and the Covered Entities to protect taxpayers, ratepayers (if applicable) and constituents by utilizing conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical borrowing costs.

The City and the Covered Entities will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates and charges.

When refinancing debt, it shall be the policy goal of the Covered Entities to realize, whenever possible, and subject to any overriding non-financial policy considerations, (i) minimum net present value debt service savings equal to or greater than 3.0% of the refunded principal amount, and (ii) present value debt service savings equal to or greater than 100% of any escrow fund negative arbitrage.

E. Internal Control Procedures

When issuing debt, in addition to complying with the terms of this Debt Policy, the Covered Entities shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds.

Without limiting the foregoing, the Covered Entities will periodically review the requirements of and will remain in compliance with the following:

- Any continuing disclosure undertakings entered into by the Covered Entities in accordance with SEC Rule 15c2-12.
- Any federal tax compliance requirements, including, without limitation, arbitrage and rebate compliance.
- Investment policies as they relate to the use and investment of bond proceeds.

Proceeds of debt will be held either (a) by a third-party trustee or fiscal agent, which will disburse such

proceeds to or upon the order of the Covered Entities upon the submission of one or more written requisitions by the City Manager/Executive Director or Administrative Services Director, or his or her written designee, or (b) by the Covered Entity, to be held and accounted for in a separate fund or account, the expenditure of which will be carefully documented by the Covered Entity.

III. POLICY ELEMENTS

This Debt Management Policy (the "Debt Policy") establishes the parameters within which debt may be issued and administered by the City of Calistoga (the "City") and the Calistoga Financing Corporation (collectively, the "Covered Entities"). Additionally, these policies apply to debt issued by a Covered Entity on behalf of assessment, community facilities, or other special districts, and conduit-type financing by a Covered Entity for multifamily housing or industrial development projects.

The Debt Policy may be utilized by staff of the Covered Entities with the discretion to deviate as determined appropriate by the City Manager/Executive Director or Administrative Services Director and may be amended by the governing board of the applicable Covered Entity as it deems appropriate from time to time in the prudent management of the debt and capital financing needs of the Covered Entities.

IV. POLICY PROCEDURE

V. POLICY ATTACHMENTS

VI. POLICY AUTHORIZATION

The issuance of this PM 14 - Debt Management Policy is authorized by:



Dylan Feik, City Manager



Date