



City of Calistoga

Operating and Capital Improvement Budget

Fiscal Year: 2025-26

Adopted: June 24, 2025

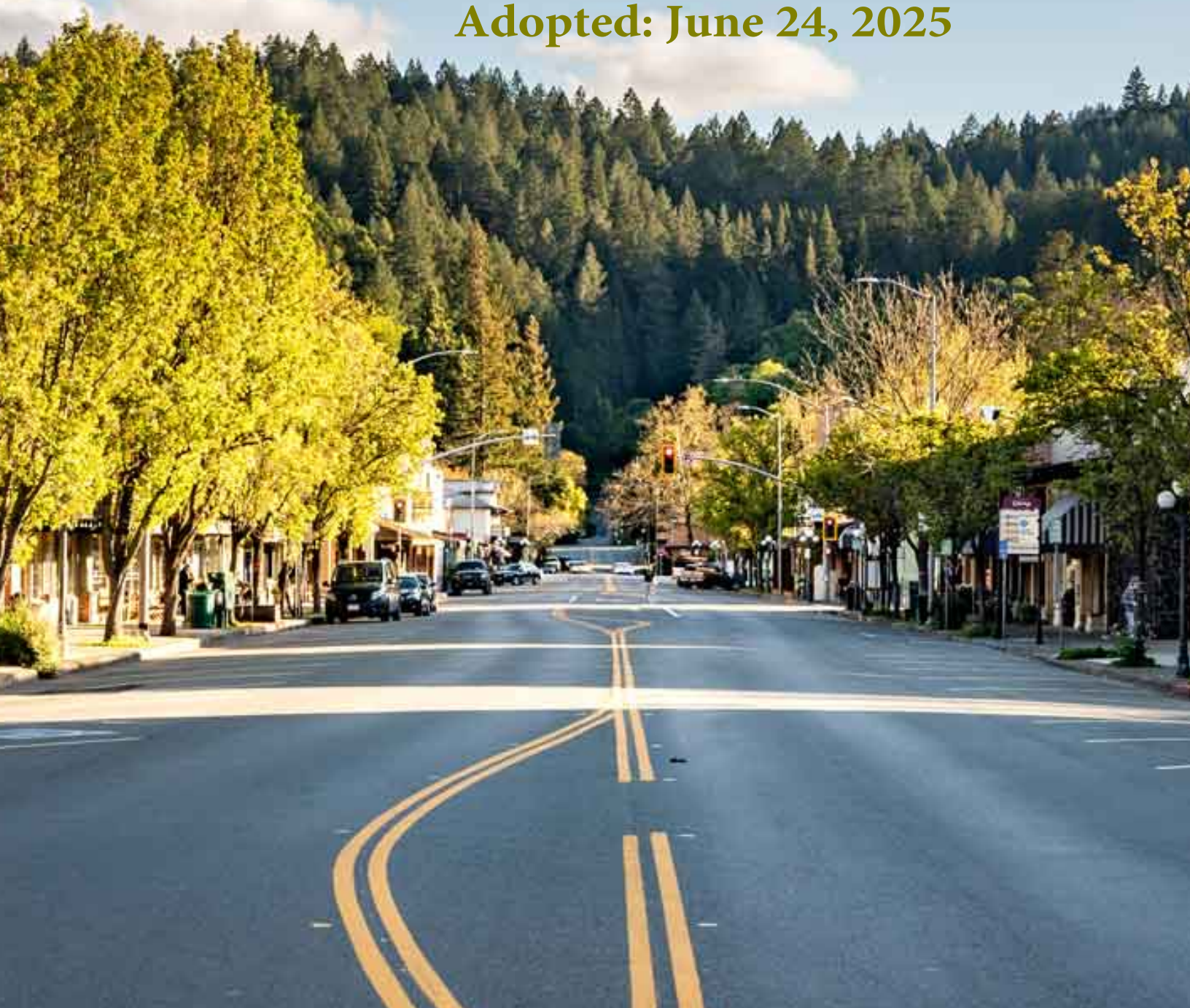


Table of Contents

Mission Statement	1
Elected and Appointed Officials	9
Introduction.....	11
Council Goals, Objectives, and Priority Projects.....	15
Citywide Organizational Chart.....	17
STAFFING	
Full Time Personnel by Position	18
GENERAL FUND OVERVIEW	
Revenue and Resource Estimates	19
Operating Expenditures	27
GENERAL SUPPORT SERVICES	
City Manager’s Office	29
Finance	41
FIRE AND POLICE SERVICES	
Fire.....	45
Police	51
PLANNING AND BUILDING	
Planning and Building	57
PUBLIC WORKS	
Public Works.....	65
PARKS AND RECREATION	
Parks and Recreation.....	79
FAIRGROUNDS	
Fairgrounds	87
GENERAL CAPITAL IMPROVEMENT FUND	
General Capital Improvement Fund	91

WATER UTILITY ENTERPRISE

Water Utility Enterprise Fund	93
-------------------------------------	----

WASTEWATER UTILITY ENTERPRISE

Wastewater Utility Enterprise Fund	101
--	-----

TRANSFERS

Transfers In/Out	107
------------------------	-----

SPECIAL REVENUE FUNDS

Special Revenue Funds	109
-----------------------------	-----

Infrastructure/Asset Forfeiture Funds	115
---	-----

State Gas/RMRA Funds	116
----------------------------	-----

Measure A/T Funds	117
-------------------------	-----

TDA/Mobile Home Park Program Funds	118
--	-----

Measure D - TOT Tax Funds.....	119
--------------------------------	-----

Debt Service/Silverado Landscape Maintenance Funds	120
--	-----

Palisades Landscape Maintenance/Police Grants Funds	121
---	-----

CDBG Revolving State Grant/City Administration Funds	122
--	-----

Fire Impact/Police Impact Funds	123
---------------------------------------	-----

Parking Fee/Transportation Funds	124
--	-----

Unfunded Accrued Liability/Home Grant Funds.....	125
--	-----

Quality of Life/In lieu Housing Funds	126
---	-----

Recreation Donation/Tree Mitigation Funds.....	127
--	-----

EQUIPMENT REPLACEMENT FUND

Equipment Replacement Fund	129
----------------------------------	-----

OTHER

Affordable Housing and Measure D Fund Summary	133
---	-----

Grant Projections	134
-------------------------	-----

Debt Schedule	135
---------------------	-----

GLOSSARY TERMS

Glossary Terms	137
----------------------	-----

SALARY SCHEDULE

Salary Schedule	147
-----------------------	-----

APPROPRIATIONS LIMIT

Appropriations Limit.....	151
---------------------------	-----

POLICIES

Policies.....	155
---------------	-----

This Page is Intentionally Left Blank



June 24, 2025

Honorable Mayor and Council Members:

We are pleased to present the City of Calistoga's Fiscal Year 2025-26 Budget.

The budget is based around the City Council Priorities and allows staff to continue providing all services at the same or increased services levels, while remaining balanced and meeting the City Council's 50% reserve policy. The operating expenditure for the General Fund in the proposed budget is approximately \$21.9 million. The General Fund reserve fund balance reported at the beginning of the Fiscal Year 2025-26 is approximately \$10.7 million. Budget highlights for the full budget are summarized below, followed by more detailed budget sheets.

GENERAL FUND REVENUES

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

- **General Operating Fund:** This fund covers the ongoing resources necessary to provide daily services to citizens and businesses. The revenues in this category include general revenues, such as property taxes, sales taxes, transient occupancy taxes, user fees, as well as miscellaneous revenues.
- **Capital Revenues:** This accounts for revenues transferred or designated for capital improvement projects. The revenues in this category are other funding sources, grants, 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:

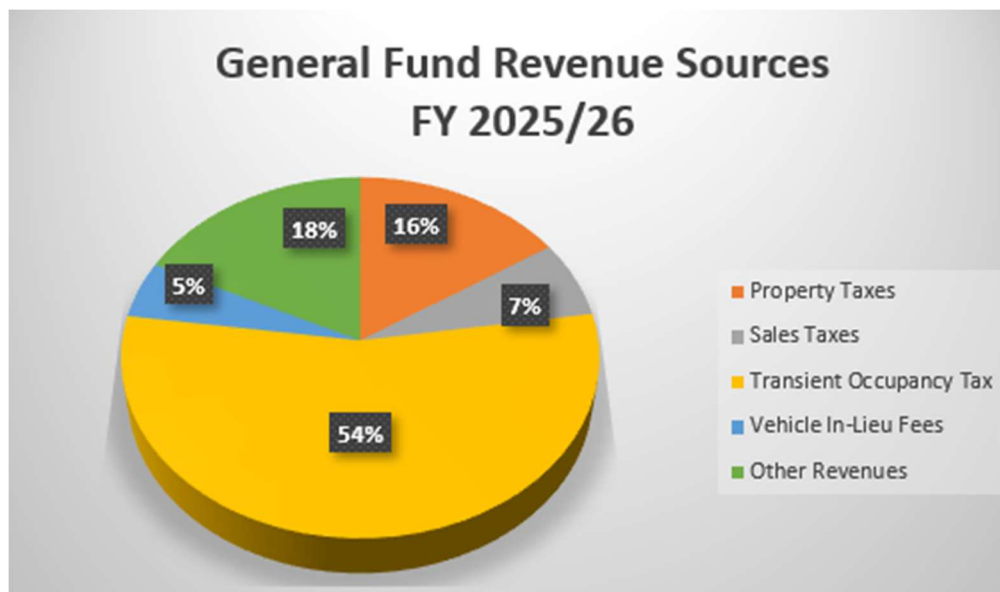
I. Operating Revenues: The four revenue categories—property taxes, vehicle license fees, sales taxes, and transient occupancy taxes—accounted for approximately eighty-two percent (82%) of the total General Fund revenue of \$21.9 million. Each major revenue source is described below:

- **The Transient Occupancy Tax (TOT)** is projected to reach \$11.9 million, reflecting an increase of approximately \$52,560 (0.44%) over the FY 2024-25 revised budget, making it the largest source of General Fund Revenue at 54.6%. Room rates and occupancy levels influence this revenue. It's important to note that part of the revenue increase can be attributed to the 400 Silverado, which has been fully operational since Fiscal Year 2022-23.
- **Property tax** is the second largest source of General Fund revenue and is projected to be \$3.4 million, reflecting an increase of \$92,639, or 2.6%, from FY 2024-25 estimates. The estimated rise in property tax revenues can be attributed to the annual increase in assessed values.

- **Sales Tax** is projected to generate \$1.5 million in revenue, reflecting an increase of \$42,271 (2.8%) over the current fiscal year. As the third largest source of General Fund revenue, sales tax collections continue to be influenced by trends in online shopping, with modest gains expected through countywide tax pool allocations.
- **Property Tax In Lieu Of Motor Vehicle License Fees** is the fourth largest source of General Fund revenue, expected to reach \$1.1 million—an increase of \$82,000 from FY 2024-25 estimates. The projected growth in motor vehicle license fees results from an increase in the general assessed valuation of property values in the City of Calistoga. PLEASE NOTE THIS SOURCE OF FUNDING IS IN JEOPARDY. Future city budgets will be significantly affected should this revenue not continue. State intervention is required, and dedicated efforts are underway, trying to protect this revenue source.

The chart below illustrates the General Fund revenue sources.

Chart 1



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

- **Other funding sources and grants:** 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 2025-26 includes the following project reimbursements from outside sources totaling \$2.25 million:

Table 1

Capital Improvement Project	Funding Source	Amount
Pavement Maintenance	Measure T	\$700,000
Pavement Maintenance	SB1	\$135,000
Fairway Path (Vine Trail)	Transportation DIF	\$361,000
South Oak Bridge	Transit Development Act Grant	\$150,000
Brannan Street Crosswalks	Transit Development Act Grant	\$150,000
	Total	\$1,496,000

- **Transfers In/Other Financing Sources:** Voter-approved measures at the county and state levels and Federal funding 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's share of a voter-approved measure funds specific capital infrastructure projects from the revenues it collects. As part of Napa County, the City of Calistoga passed a county-wide measure to support funding for local street and road improvements. The City collects funds for Measure T (Fund 24) and transfers these funds to the General Capital Improvement Fund to finance the Pavement Maintenance projects. The budget allocates \$700,000 from the Measure T funds for the Pavement Maintenance Project.
 - **Transportation:** The Transportation Development Impact fee is imposed on new development to mitigate the effects of this development on transportation infrastructure, including roadways, bicycle, and pedestrian facilities. The effects are measured by either the number of units or square footage, depending on the type of development. A transfer of \$361,000 from the Transportation Fund (Fund 57) is included in the budget for the Pavement Maintenance Project.
 - **State Gas Tax Fund and Road Maintenance and Rehabilitation Act (RMRA) Fund:** State Gas Tax and RMRA tax revenues provide funding to local governments, counties, and the State of California 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 them into its own account for accounting purposes. The proposed budget for the Fiscal Year 2025-26 includes a contribution of \$135,000 from the SB-1, RMRA Fund (Fund 22) for the Pavement Maintenance project in the General Capital Improvement Fund.

II. Council Priorities: The City Council has taken action to establish a funding mechanism for essential infrastructure and human capital needs within the City. This fund, known as the City Council's infrastructure fund, encompasses general types of projects as approved by the Council. The two primary revenue sources for this fund are a portion of unrestricted surpluses from the General Fund and one-time revenues that the Council may opt to add. The proposed budget for Fiscal Year 2025-26 allocates \$235,000 to this fund.

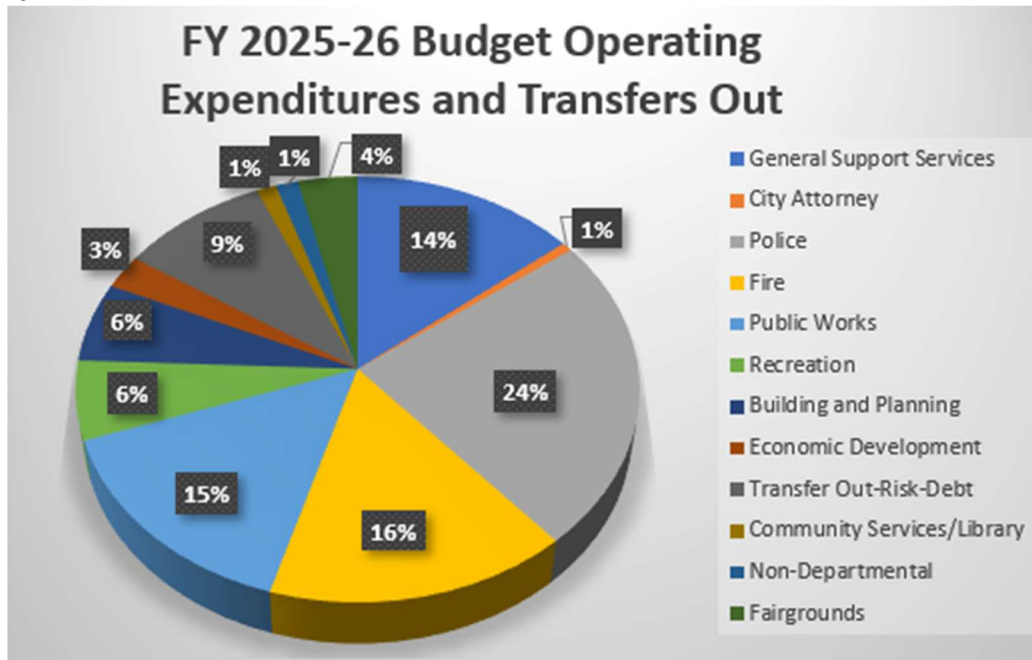
As the City plans to allocate fiscal resources for the future, the City Council has emphasized that deferred maintenance and public infrastructure remain key priorities. This budget includes ongoing spending on capital infrastructure, such as roads, water systems, and wastewater repairs to replace aging utilities that have exceeded their useful life. To achieve this, the city employs realistic and conservative projections for both revenues and expenditures. The budgets for Water, Wastewater, Capital Improvement Projects, and Special Funds are also included in this document.

GENERAL FUND EXPENDITURES (APPROPRIATIONS)

The General Fund expenditures/appropriations are illustrated in these 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 the City provides 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 detailed later in this document. The chart below illustrates the allocation of the General Fund Resources by functional areas:

Chart 2



- II. **Capital Expenditures:** This section details the capital improvement expenditures outlined in the proposed budget for Fiscal Year 2025-26. The capital improvement budget encompasses the total project cost, which includes initial scoping, design, and construction expenses; however, the actual expenditures occur over multiple years. The capital expenditures proposed for Fiscal Year 2025-26 from the General Capital Projects accounts are listed in Table 2 below.

Table 2

General Fund: Capital Improvement Projects	
Capital Improvement Projects (CIP)	FYE 2025-26 Adopted Budget
Pavement Maintenance	\$1,665,000
EV Charging Station	\$200,000
Master Services Agreement	\$50,000
South Oak Bridge	\$577,510
Speed Cushion Program	\$15,000
Facility Maintenance	\$185,000
Brannan Street Crosswalks	\$135,500
Total Capital Improvement Expenditures	\$2,828,010

WATER ENTERPRISE FUND

Water Operating Fund

In Fiscal Year 2022-23, the City retained Raftelis Financial Consultants, Inc., to update the City's water and wastewater utility rates. 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 2025-26 in the Water Operating Fund is approximately \$1,977,470 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 2025-26 is \$6.6 million.

Operating expenditures are expected to rise from the current fiscal year in the Water Treatment category. The proposed operating budget for FY 2025-26 is \$4.6 million. This proposed budget reflects a small increase compared to Fiscal Year 2024-25. The rise in the Water Treatment division is attributed to the following adjustments:

- Water Conservation Program budget still includes approximately \$6,500 to continue with the programs in place to help residents reduce water use.
- Increase in field equipment of \$75,000 for the replacement of the radio-read dead meters.

Water Capital Improvement Fund

The Water Capital Improvement Fund is projected to conclude the Fiscal Year 2024-25 with a working capital balance of \$3.4 million. The Water Operations Fund will allocate \$782,000 for Water Capital Projects. The City anticipates total grant revenues of \$1,438,174 for the water capital improvement projects. The total revenues budgeted for the Water Capital Improvement Fund for the proposed budget for Fiscal Year 2025-26 are \$5.1 million.

The total water capital improvements budgeted for the Fiscal Year 2025-26 is \$5.6 million, which includes the debt issues. Table 3 below illustrates the capital projects programmed in the Water Capital Improvement Fund:

Table 3

Water Capital Improvement Projects	Fiscal Year 2025-26
Debt Issues - Principal	\$282,000
Debt Issues - Interest	\$149,866
Kimball Intake & Drain Valve	\$300,000
Auto Meter Read	\$500,000
Replace Water Mains	\$1,725,000
Thermal HAA5	\$50,000
Relocate Dunaweal Booster	\$5,000
Raise Utility Iron on HWY 29	\$20,000
Kimball Dam Raise	\$2,099,409
Brannan Street Water Main Loop	\$40,000
Water Plant Improvements	\$75,000
Master Services Agreement	\$151,000
Conn Creek Water Line	\$175,000
Total:	\$5,572,275

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 revenue from wastewater rates is budgeted at \$6.0 million.

Operating expenditures are anticipated to increase for Fiscal Year 2025-26 when compared to Fiscal Year 2024-25. The increase includes a transfer to Wastewater Capital Improvement fund for \$204,000.

The Wastewater Operations Fund surplus before depreciation expense is approximately \$2.8 million. The operating expenditures total \$4.2 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 2025-26 with a net surplus of approximately \$2.5 million. Total receipts for the Wastewater Capital Improvement Fund are \$5.4 million. The revenue budget proposed for the Fiscal Year 2025-26 is illustrated below.

- Grants (\$5.2 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 2025-26
Riverside Ponds/River Restoration	Hazard Mitigation Grant (HMGP)	\$4,177,096
Riverside Ponds/River Restoration	IRWMP Grant	\$934,655
Riverside Ponds/River Restoration	FEMA HGP	\$134,727
	Total	\$5,246,478

The total wastewater capital improvements budgeted for the Fiscal Year 2025-26 is \$6 million. Table 5 below illustrates the capital projects programmed in the Water Capital Improvement Fund:

Table 5

Wastewater Capital Improvement Projects	Fiscal Year 2025-26
Debt Issues - Principal	\$155,000
Debt Issues - Interest	\$100,713
Sewer Laterals	\$8,000
Riverside Pond	\$5,500,00
WWTP Plant Repairs	\$185,000
Sewer Main Extension Reimbursement	\$75,000
Raise Ut Hwy 29	\$15,000
Master Services Agreement	\$151,000
Palisades Lift Station Generator Replacement	\$75,000
TOTAL	\$6,264,713

SPECIAL REVENUE FUNDS OVERVIEW

These are separate funds that segregate revenues and expenditures restricted for specific purposes, such as a particular grant program, mandates from City Council ordinances, special property assessments, or the need for distinct budgeting and accounting of revenues for a specific purpose. The most notable changes and expenditures are only in the Equipment Replacement Fund as described below.

EQUIPMENT REPLACEMENT FUND

This fund covers all operating and maintenance costs associated with the City's computer network, workstation system, maintenance, vehicle purchases, and fixed costs related to information technology that benefit all other City funds and programs. The budget for the Equipment Replacement and IT Funds is \$1,450,000; The IT budget is \$1,180,000, below are the notable expenditures for Fiscal Year 2025-26:

- SDI Contract (\$123,000): Contract services to review and oversee the City information systems and implementation of the new ERP.
- ERP system implementation process (\$155,700).
- The above funds of \$557,956 were allocated from the General Fund balance in Fiscal Year 24-26.

THANKS AND APPRECIATION

The City's annual budget preparation represents a significant commitment from the finance staff and members of the Calistoga Executive Team. Special recognition is due to the Administrative Services Director Connie Cardenas and her staff including Hide Miyamoto and Jovani Carrillo for their continuous efforts in producing all of the necessary data for this balanced budget. We owe additional appreciation to Deputy City Manager Rachel Stepp for shepherding all of us through the entire process over many months from getting schedules out to orchestrating day-long budget workshops to ensuring the last steps in the process get completed.

We also could not have finalized this budget without the hard work and direction from the City Council throughout the budget development process. It is a pleasure to work with such engaged and thoughtful council members.

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
Mitchell Celaya, Assistant City Manager
Rachel Stepp, Deputy City Manager
Michelle Marchetta Kenyon, City Attorney
Jed Matcham, Fire Chief
Matthew McCaffrey, Police Chief
Derek Rayner, Public Works Director, City Engineer
Consuelo (Connie) Cardenas, Finance Director/City Treasurer
Greg Desmond, Planning & Building Director
Michelle (Sheli) Wright, Fairgrounds Revitalization Director

Finance Staff

Hide Miyamoto, Deputy Finance Director
Jovani Carrillo, Administrative Services Technician
Gina Young, Administrative Services Technician
Tania Amarantes, Senior Accounting Assistant

This Page is Intentionally Left Blank

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	Public Works and Engineering Services
Financial Services	Recreation Services
Fire Services	Fairgrounds
Police 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.

This Page is Intentionally Left Blank

CITY COUNCIL FY 25/26 PRIORITIES INCLUDING STRATEGIC PLANNING INITIATIVES FUND

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, our environment, professional services, public safety, recreation, & 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) Continue prioritizing planning and investment to allow for increased revenue generation from the RV park.
- b) Following community survey and Fairgrounds committee input, prepare a plan to prioritize other Fairground infrastructure projects that will allow for additional Fairgrounds revenue generation to offset General Fund subsidies to the Fairgrounds.
- c) City facilities
- d) Disaster response or major systems failures including wildfires, flooding, earthquakes, or infrastructure/facility breaks.
- e) Road and transportation system repairs, upgrades, and traffic mitigation efforts.

2) Housing

The Calistoga City Council wishes to increase opportunities for the “missing middle” to live and work in Calistoga including city employees, school employees, and local business owners and employees. Projects this year to include:

- a) Develop the city-owned Earl & Eddy parcels in partnership with the school district’s housing reuse site or as a standalone missing middle housing project.
- b) Explore missing middle development incentives to encourage the development of new missing middle homes and discourage homes from becoming infrequently used second homes.
- c) Implement any direction provided by the City Council following a presentation of the Rural Residential preliminary rezoning analysis designed to encourage more missing middle homes.
- d) Consider establishing a home repair assistance program for residents earning up to 160% of the area median income (AMI).
- e) Continue seeking input from the Housing Advisory Committee on additional ideas related to this priority and ask for their help researching implementation measures.
- f) Consider a new staff member to focus on housing programs, policies, and development.

3) Fairgrounds

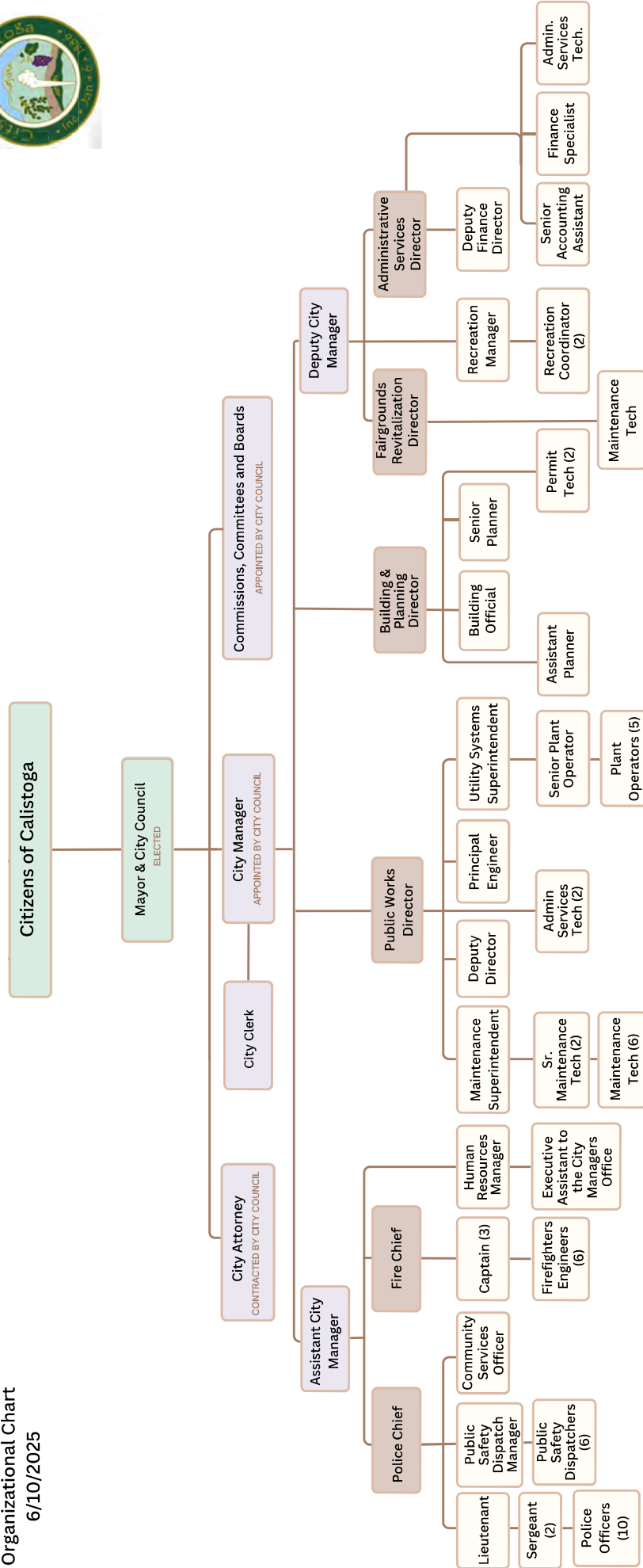
- a) Continue prioritizing planning and investment to allow for increased revenue generation from the RV park.
- b) Conduct a citywide assessment of the community’s wishes for uses of the property prior to the next set of decisions about financial investment, re-openings, and uses.

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.

City of Calistoga
Organizational Chart
6/10/2025



Personnel and Staffing
Full Time Personnel by Position

Position	Adopted FY 24-25	Adopted FY 25-26
Accountant	0.00	0.00
Accounting Assistant	0.00	0.00
Administrative Analyst	0.00	0.00
Administrative Assistant	0.00	0.00
Administrative Secretary	0.00	0.00
Administrative Services Technician	4.00	3.00
Aquatics/Recreation Manager	0.00	0.00
Assistant/Associate Planner	0.00	1.00
Assistant/Associate Engineer	1.00	0.00
Assistant City Manager	1.00	1.00
Building Official	1.00	1.00
Chief of Police	1.00	1.00
Chief Water Plant Operator	0.00	0.00
City Clerk	1.00	1.00
City Manager	1.00	1.00
Code Enforcement Officer	0.00	0.00
Community Services Officer	1.00	1.00
Deputy City Manager	1.00	1.00
Deputy Finance Director	1.00	1.00
Deputy Public Works Director	0.00	1.00
Director of Administrative Services	1.00	1.00
Director of Planning and Building	1.00	1.00
Director of Public Works	1.00	1.00
Dispatcher	4.00	6.00
Dispatcher Supervisor	0.00	0.00
Dispatcher Manager	1.00	1.00
Executive Secretary to the City Manager	0.00	0.00
Executive Assistant to the City Manager	1.00	1.00
Fairgrounds Revitalization Director	1.00	1.00
Fire Chief	1.00	1.00
Fire Captain	3.00	3.00
Fire Engineer	3.00	3.00
Fire Fighter	3.00	3.00
HR/Finance Specialist	0.00	1.00
Human Resources Manager	1.00	1.00
Maintenance Superintendent	1.00	1.00
Maintenance Technician I/II	3.00	7.00
Maintenance Technician III	0.00	0.00
Management Analyst II	0.00	0.00
Permit Technician	2.00	2.00
Plant Operator I / II	1.00	5.00
Plant Superintendent	1.00	1.00
Police Lieutenant	1.00	1.00
Police Officer	10.00	10.00
Police Sergeant	2.00	2.00
Principal Engineer	0.00	1.00
Recreation Services Manager	1.00	1.00
Recreation Coordinator	2.00	2.00
Recreation Director	0.00	0.00
Senior Account Clerk	0.00	0.00
Senior Accounting Assistant	1.00	1.00
Senior Civil Engineer	1.00	0.00
Senior Maintenance Technician	2.00	2.00
Senior Planner	1.00	1.00
Senior Planner/Assistant to the City Manager	0.00	0.00
Senior Plant Operator	1.00	1.00
Senior Police Officer	0.00	0.00
Total Full Time Funded Personnel by Position	71.00	75.00

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 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 anticipating 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 2025-26 are projected to increase. The increase is approximately \$1,050,052. 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 \$506,658 while transient occupancy taxes are projected to increase by \$52,560. Another increase of \$538,636 in Police Service Charges because of the signed agreement with City of St. Helena for dispatch services. A transfer for \$438,366 to General Fund from Fire Development Impact Fees. Decreases in Building Permits of \$124,601 and in fire reimbursement in the amount of \$315,000 for other services.

Revenue and Resource Estimates
General Fund

Summary of General Fund Resources

Table 1 summarizes and compares the General Fund unaudited for FY 2023-24, projected FY 2024-25 revenues and proposed for FY 2025-26.

Revenue Source	Unaudited FY 23-24 Revenues	Projected Budget FY 24-25	Proposed Budget FY 25-26
Property Taxes	3,344,612	3,356,989	3,449,628
Sales Taxes	1,452,636	1,460,111	1,502,382
Transient Occupancy Tax	11,882,390	11,918,346	11,970,906
Vehicle In-Lieu Fees	1,032,563	1,027,042	1,108,632
Franchise Fees	455,298	455,298	455,298
Other Taxes	130,470	94,103	88,652
Building and Planning Service Fees	196,962	448,172	315,550
Reimbursement for Fire	717,842	539,023	224,023
Reimb. Other (PW, Police, ASD)	472,580	240,000	799,736
Recreation Fees	84,435	83,850	83,720
Other Revenue	1,451,073	1,115,300	1,217,000
Grants and Contributions	138,773	421,855	440,000
Transfers In	1,874,250	325,000	2,338,366
	23,233,884	21,485,089	23,993,893

FUND: 01 GENERAL FUND Revenue Summary				
Revenue	Description	Unaudited Revenues FY 23-24	Projected Budget FY 24-25	Adopted Budget FY 25-26
3201	PROPERTY TAX - SECURED	\$ 3,263,186	\$ 3,275,000	\$ 3,366,000
3202	PROPERTY TAX - UNSECURED	\$ 81,426	\$ 81,989	\$ 83,628
3203	SALES & USE TAX	\$ 1,452,636	\$ 1,460,111	\$ 1,502,382
3204	TRANSIENT OCCUPANCY TAX	\$ 11,882,390	\$ 11,918,346	\$ 11,970,906
3205	FRANCHISES	\$ 455,298	\$ 455,298	\$ 455,298
3206	DOCUMENT TRANSFER TAX	\$ 37,951	\$ 37,951	\$ 38,000
3209	MANUFACTURING TAX	\$ 30,652	\$ 30,652	\$ 30,652
3211	BUSINESS LIC. TAX REFUND	\$ 120,140	\$ 120,000	\$ 120,000
3211 0001	BUS LIC/ADA FEE	\$ 3,496	\$ 3,500	\$ 3,500
3211 0002	BUS LIC/ISSUANCE FEE	\$ 12,200	\$ 12,500	\$ 12,500
3212	BUILDING PERMITS	\$ 157,405	\$ 329,601	\$ 205,000
3212 0001	STRONG MOTION FEE	\$ (523)	\$ 400	\$ -
3212 0002	ENERGY FEE	\$ 6,250	\$ 7,500	\$ 6,250
3212 0003	ADA FEE	\$ 2,799	\$ 1,500	\$ 2,800
3212 0005	BUILDING STANDARDS ADMIN	\$ (83)	\$ 107	\$ -
3212 0007	PERMIT BAG REIMB	\$ 1,420	\$ 1,500	\$ 1,500
3213	PRIOR YEAR SECURED TAXES	\$ 61,867	\$ 25,500	\$ 20,000
3219	OTHER LICENSE & PERMITS	\$ 15,268	\$ 20,000	\$ 16,000
3219 1000	ENCROACHMENT PERMITS	\$ 66,562	\$ 60,000	\$ 67,000
3220	EXCISE TAX	\$ 41	\$ -	\$ -
3221	DELINQUENT PENALTIES & CHARGES	\$ 7,009	\$ 5,300	\$ 7,000
3222	PROP 172 PUB SAFETY	\$ 102,896	\$ 78,400	\$ 103,000
3226	NAPA COUNTY VEHICLE FINES	\$ 4,892	\$ 5,000	\$ 5,000
3227	NAPA MISDEMEANOR FINES	\$ 85	\$ 100	\$ 100
3228 0001	TOBACCO GRANT	\$ 138,773	\$ 91,855	\$ 140,000
3229	PARKING FINES (LOCAL)	\$ 14,672	\$ 14,500	\$ 10,000
3230 0003	HUD 13577	\$ 24,858	\$ -	\$ -
3232	VEHICLE IN LIEU FEES	\$ 1,032,563	\$ 1,027,042	\$ 1,108,632
3236	H/O PROPERTY TAX EXEMPTION	\$ 7,085	\$ 7,500	\$ 7,500
3243	REIMB FOR FIRE SERVICES	\$ 717,842	\$ 539,023	\$ 224,023
3244	REIMB FOR PLANNING SERIVCES	\$ 52,654	\$ 47,564	\$ 40,000

FUND: 01 GENERAL FUND				
Revenue Summary				
Revenue	Description	Unaudited Revenues FY 23-24	Projected Budget FY 24-25	Adopted Budget FY 25-26
3245	REIMB FOR PUBLIC WORKS	\$ 67,163	\$ 67,000	\$ 68,000
3245 0001	ELECTRICAL VEHICLE CHARGING ST	\$ 12,073		
3251	INVESTMENT EARNINGS	\$ 478,237	\$ 480,000	\$ 575,000
3254 0001	FEMA/STATE DISASTER REIMB	\$ 10,027	\$ -	\$ -
3254 0004	COVID FISCAL RECOVERY FY20-21	\$ -	\$ -	\$ -
3256	POLICE SERVICES CHARGES	\$ 282,871	\$ 75,000	\$ 613,636
3260	RENTAL INCOME	\$ 120	\$ 250	\$ 120
3260 0002	RECREATION FACILITIES	\$ 16,419	\$ 18,000	\$ 18,000
3261	OTHER FILING FEES	\$ -	\$ -	\$ -
3261 0001	GROWTH MGMT ALLOCATION APPLICT	\$ -	\$ -	\$ -
3263	PLAN CHECK FEE	\$ (22,960)	\$ 60,000	\$ 60,000
3279	CENTRAL SERVICES OVERHEAD	\$ 330,000	\$ 164,500	\$ 164,500
3282	REIMB FOR MISC CITY SERVICES	\$ 24,782	\$ 20,000	\$ 20,000
3283 0001	EDUCATION/RECREATION COURSES	\$ 2,420	\$ 5,000	\$ 5,000
3284	RECREATION FEES	\$ 1,865	\$ 500	\$ 500
3284 0001	RECREATION PROGRAMS	\$ 4,598	\$ 2,000	\$ 2,000
3286	AQUATIC FEES	\$ 19,330	\$ 27,600	\$ 600
3286 0001	AQUATICS-DAILY ADMISSION	\$ 24,763	\$ 22,000	\$ 49,000
3286 0002	AQUATICS-PASSES	\$ 806	\$ 1,000	\$ 1,000
3286 0003	AQUATICS-SWIM LESSONS	\$ 10,582	\$ 5,000	\$ 5,000
3286 0004	AQUATICS-RENTALS/MISC REV	\$ 2,400	\$ 1,000	\$ 1,000
3286 0005	AQUATICS-CONCESSION/RETAIL	\$ 1,132	\$ 1,500	\$ 1,500
3289	OTHER REVENUE	\$ 328,457	\$ 120,000	\$ 120,000
3296	LEASES	\$ -	\$ 102,000	\$ 104,000
	GRANTS AND CONTRIBUTIONS		\$ 330,000	\$ 300,000
3299	TRANSFERS IN - PROJECTS	\$ 1,874,250	\$ 200,000	\$ 1,775,000
3299	TRANSFERS IN		\$ 125,000	\$ 563,366
3299-1115	TRANSFERS IN WATER & SEWER LOANS TO GF RESERVE	\$ 215,938	\$ 215,938	\$ 215,938
3304	RECYCLED WATER PROCEEDS	\$ 4,670	\$ -	\$ -
3306	RECYCLED WATER PROCEEDS	\$ 6,168	\$ -	\$ -
	Total Revenue Annually	\$ 23,449,822	\$ 21,701,027	\$ 24,209,831

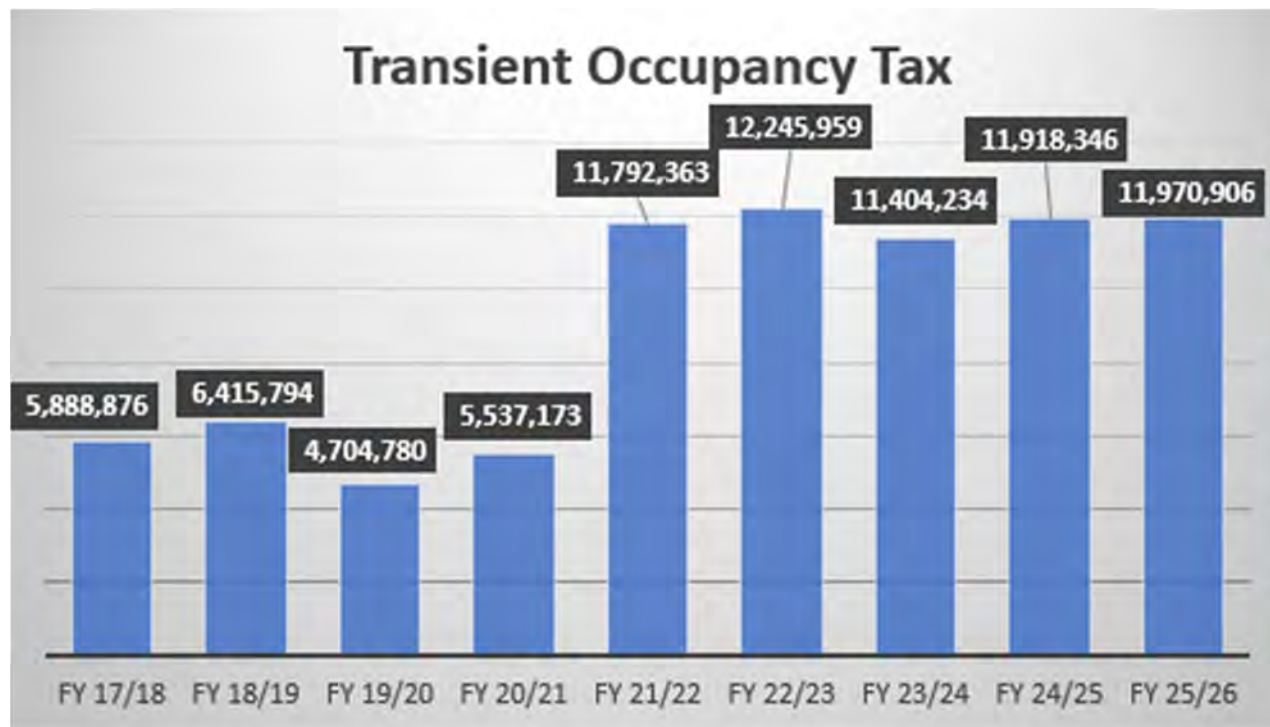
Revenue and Resource Estimates**Transient Occupancy Tax**

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 54.7% of all projected General Fund resources FY 2025-26.

Transient Occupancy Tax in prior years has been increasing over the years. The city has experienced a growth in the TOT revenues since the Fiscal Year 2021-22. The Fiscal Year 2025-26 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.

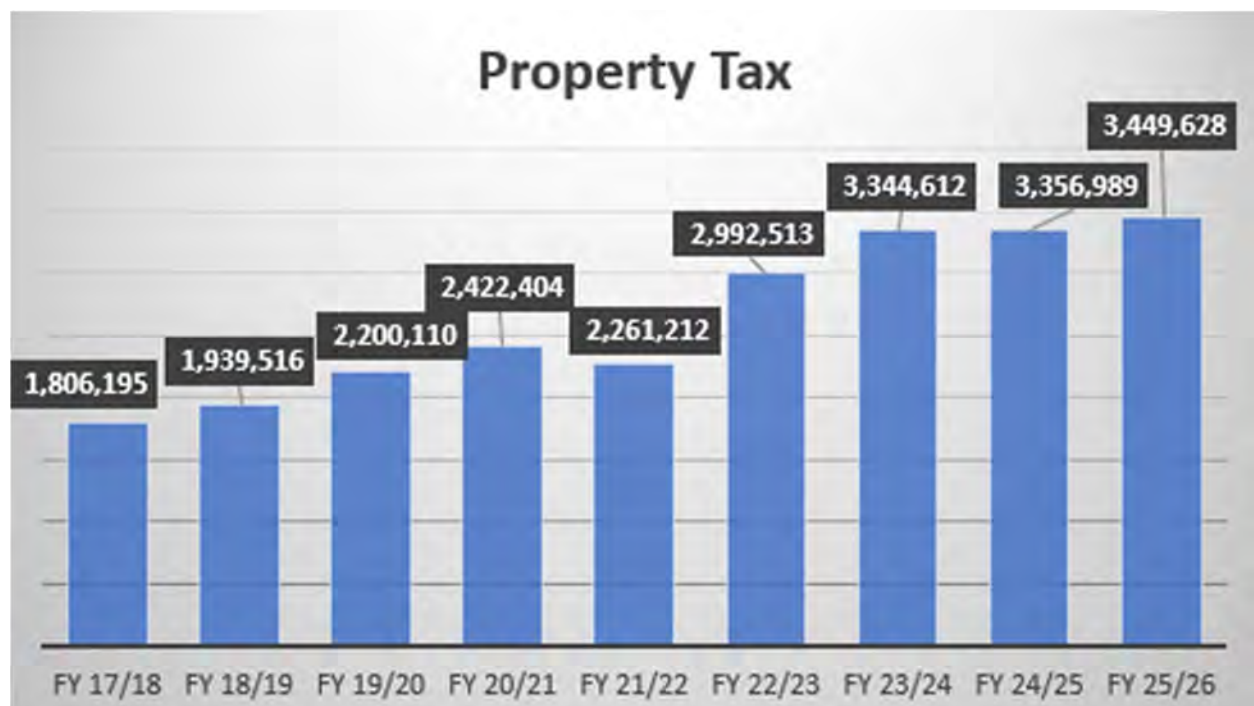
The FY 2025-26 Budget projects increase in transient occupancy tax for the City of Calistoga. The city is projecting an increase of approximately \$52,560 or .4% in transient occupancy tax which translates to \$11,970,906. The table below illustrates the TOT taxes for the current year and prior six years.



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 15.4% of all General Fund resources projected next year.

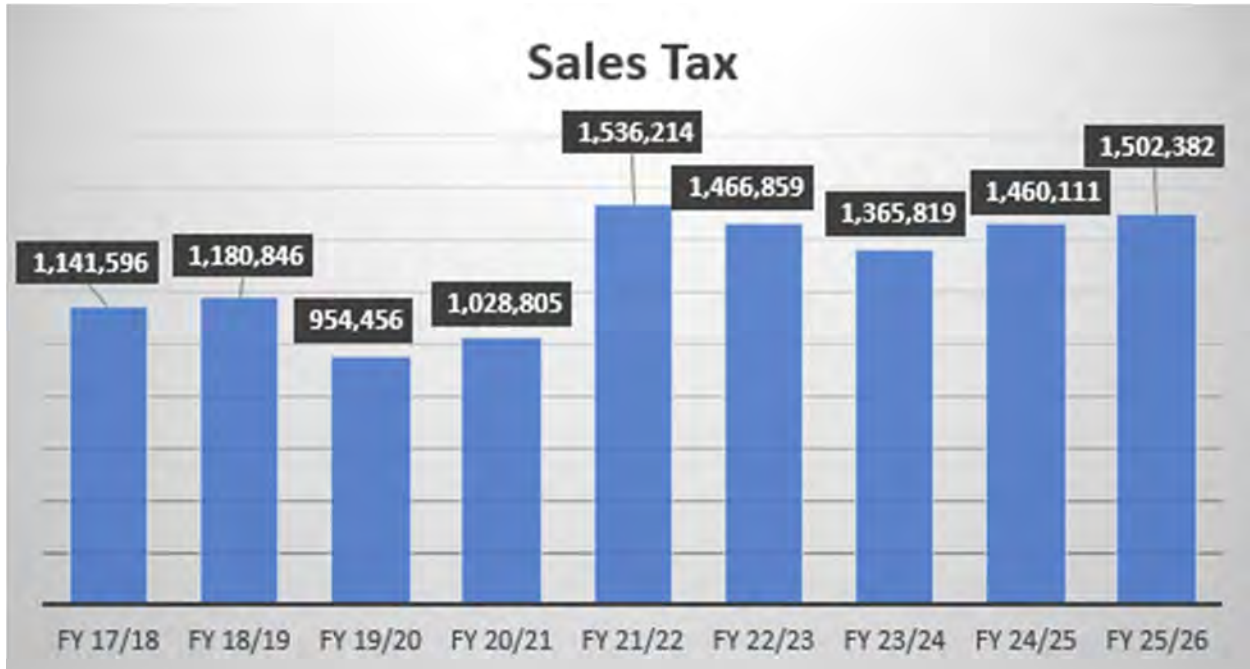
The City works with a property tax consultant in projecting property tax revenue, an estimate made with five factors in mind: property turnover rate, pricing and appeals exposure, new construction activity, Proposition 8 administrative reductions and Proposition 13's annual inflation adjustment. Total property taxes are budgeted to increase in the Fiscal Year 2025-26. The increase in property tax revenues can be attributable to a combination of factors including the 10% increase in improvements to non-residential new construction. The total property taxes included in the Fiscal Year 2025-26 budget are \$3,449,628. 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 \$1.5 million in the Fiscal Year 2024-25. For FY 2025-26 revenues are anticipated to increase by \$42,271 or 1.7% when compared to the current FY 2024-26. 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 2025-26 budget are \$1,502,382. The table below illustrates the property taxes for the current year and prior six years.

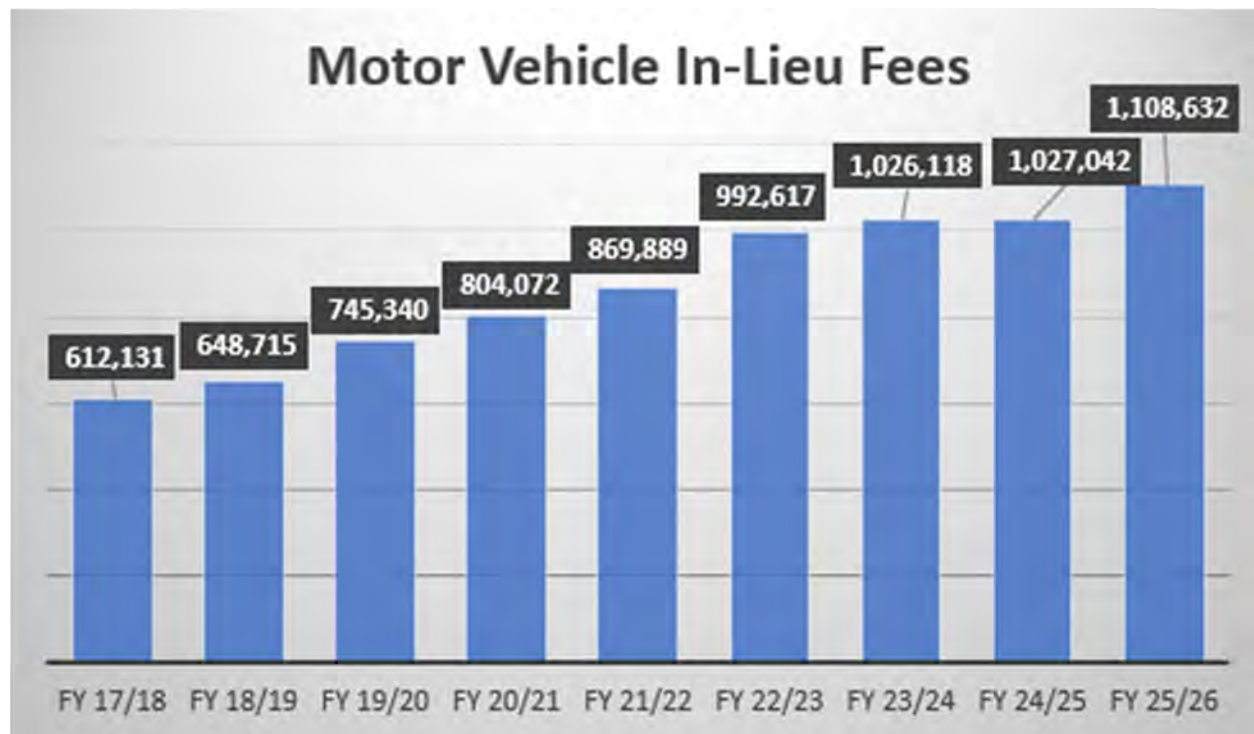


Revenue and Resource Estimates**Other Taxes**

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 2025-26 revenues are anticipated to increase by \$81,590 or 7.9% when compared to the current FY 2024-25. 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 2025-26 budget are \$1,108,632. The table below illustrates the property taxes for the current year and prior eight years.



FUND: 01 General Fund				
Expense Summary				
Expense	Description	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4107	Community Promotions	264,428	264,428	-
4108	Finance	1,071,312	990,405	1,023,179
4109	Planning Commission	5,980	4,480	9,000
4110	City Council	127,666	136,514	198,121
4111	City Clerk	243,452	261,419	280,933
4113	City Attorney	250,000	250,000	150,000
4114	City Manager	956,189	866,084	1,158,725
4115	Planning	872,866	663,963	745,323
4116	Police	3,651,082	3,845,257	3,829,325
4117	Fire Services	3,602,770	3,511,727	3,477,858
4119	Non Departmental	326,190	310,513	309,235
4121	Public Works Admin	429,738	488,005	585,791
4122	Public Works Streets	818,225	808,575	934,067
4123	Parks Maintenance	431,332	412,849	682,233
4124	Maintenance Shop	28,517	29,379	21,609
4125	Building Division	584,000	398,372	576,792
4126	Pool Maintenance	329,226	331,776	339,925
4127	Building Maintenance	649,822	634,200	733,595
4129	Police Dispatch	1,034,806	901,478	1,376,184
4133	Elections	103,500	103,500	-
4138	Fire Emergency Services	21,211	21,211	12,000
4152	Recreation Division	1,130,894	888,917	905,520
4153	Education/Courses Recreation			
4154	Senior Programs	37,400	37,400	36,350
4155	Community Events	13,000	13,000	10,000
4156	Aquatics	356,558	380,088	357,087
4170	Risk Program	1,039,150	958,575	1,668,975
4172	Personnel (Human Resources)	385,281	436,271	428,275
4173	Sharpsteen	30,029	31,358	30,141
4XXX	Monhoff	-	-	25,250
4174	Library	187,000	187,000	188,000
4176	Economic Development	550,000	550,000	566,500
	Other Contracts	15,000	15,000	23,500
	Transfers Out	373,902	373,902	373,902
	Fairgrounds	648,532	648,532	822,392
	Total Expenditures Annually	20,569,058	19,754,178	21,879,786

This Page is Intentionally Left Blank

General Support Services 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.

General Support Services 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 2024-25

- ☐ Supported City Council priorities related to Infrastructure, Housing, the Fairgrounds, and preserving Calistoga's small-town character.
- ☐ Successfully recruited and hired candidates to fill 16 vacant positions across multiple departments, restoring staffing levels and supporting the effective delivery of City services.
- ☐ Implemented operational best practices to improve efficiency and service delivery, including the creation of standard operating procedures for contract management and City Council agenda item preparation.
- ☐ Advanced the implementation of IT assessment recommendations including onboarding a new Managed Service Provider
- ☐ Successfully conducted City Council elections, including hosting a candidate forum and facilitating new councilmember orientation.
- ☐ Initiated the implementation phase of the Fairgrounds revitalization effort.
- ☐ Initiated the launch of the City's new website to improve public access to information and services.
- ☐ Initiated implementation of Enterprise Resource Planning (ERP) software to modernize and integrate core administrative functions.

<p>General Support Services City Manager's Office</p>

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2025-26

1. Implement a Records Management System
2. Implement a new Enterprise Resource Planning (ERP) system
3. Enhance long-term financial planning by creating 10-year financial projections and a two-year budgeting cycle
4. Actively retain exceptional City staff and recruit for vacant positions.
5. Conduct labor negotiations and discussions to create successor Memorandums of Understanding and Employment Resolutions.
6. Identify and apply for Federal and State grants to fund improvements and address community needs, such as at the fairgrounds, solar/EV, city infrastructure, community center, etc.
7. Implement technology-centered projects such as an IT Managed Services Contract and a redesign of the City's website.
8. Continue to provide Administrative and Project Management support to other city departments.

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4442	CITY OF NAPA HOUSING	\$ 77,099	\$ -	\$ -	\$ -
4446	MISC PROMOTIONS	\$ -	\$ 600	\$ 600	\$ -
4447	FAIRGROUND INKIND PARADE	\$ 19,267	\$ -	\$ -	\$ -
4451	UPVALLEY FAMILY CENTER	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
4453	NORTH BAY ANIMAL SERVICES	\$ 20,000	\$ 24,000	\$ 24,000	\$ -
4454	COMMUNITY SERVICE	\$ -	\$ (12,000)	\$ (12,000)	\$ -
4463	COMMUNITY ACTION SEN	\$ -	\$ 3,500	\$ 3,500	\$ -
4479	UPVALLEY FAMILY CENTER	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
4487	BOYS AND GIRLS CLUB	\$ 40,000	\$ 40,000	\$ 40,000	\$ -
4552	RIANDA HOUSE	\$ -	\$ -	\$ -	\$ -
4554	FAIR HOUSING	\$ -	\$ 12,000	\$ 12,000	
4555	CALISTOGA AFFO	\$ -	\$ -	\$ -	\$ -
4558	NVTA ANNUAL MEMBERSHIP	\$ 15,590	\$ 8,300	\$ 8,300	\$ -
4559	ACTIVE TRANSPORTATION PROGRAM	\$ 1,000	\$ -	\$ -	\$ -
4560	CELEBRATE NAPA	\$ (10,000)	\$ -	\$ -	\$ -
4565	COM GDR	\$ -	\$ -	\$ -	\$ -
4567	CAC - JPA CLIMATE	\$ 5,928	\$ 22,656	\$ 22,656	\$ -
4568	GREEN COMMITTEE	261	\$ -	\$ -	\$ -
4569	BRANNAN CENER	\$ -	\$ -	\$ -	\$ -
4570	LEAVERSIP NAPA VALLEY	\$ -	\$ -	\$ -	\$ -
4572	CEA GRANTS	\$ 13,555	\$ 5,000	\$ 5,000	\$ -
4573	COMMUNITY ENRICHMENT		\$ 30,372	\$ 30,372	\$ -
4410	ADVERTISING	\$ 2,000	\$ -	\$ -	\$ -
	LEADERSIP NAPA VALLEY				\$ -
Totals		\$ 314,700	\$ 264,428	\$ 264,428	\$ -

City of Calistoga
FY 25 -26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 279	\$ 1,000	\$ 1,000	\$ 1,000
4402	CONTRACT SERVICES	\$ 2,090	\$ -	\$ 5,105	\$ 25,000
4405	TRAINING/TRAVEL	\$ 6,259	\$ -	\$ 1,762	\$ 10,000
4410	ADVERTISING	\$ -	\$ -	\$ -	\$ -
4415	MAILING/COPYING	\$ -	\$ -	\$ -	\$ -
4430	DUES AND SUBSCRIPTIONS	\$ -	\$ 2,500	\$ 2,500	\$ 10,000
4499	CITY COUNCIL CONTIGENCY	\$ -	\$ -	\$ -	\$ -
4650	TRAININGS AND MEETINGS	\$ 712	\$ 7,500	\$ 9,481	\$ -
4572	ECONOMIC DIVERSIFICATION GRANTS	\$ 13,555	\$ 5,000	\$ 5,000	\$ 5,000
4573	COMMUNITY ENRICHMENT	\$ -	\$ 30,372	\$ 30,372	\$ 30,000
XXXX	LEADERSHIP NAPA VALLEY	\$ -	\$ -	\$ -	\$ 3,000
Totals		\$ 22,894	\$ 46,372	\$ 55,220	\$ 84,000

Salaries and Benefits

4303	CITY COUNCIL FICA/MEDICARE	\$ 1,163	\$ 4,865	\$ 4,865	\$ 4,865
4308	CITY COUNCIL PART TIME WAGES	\$ 12,000	\$ 34,500	\$ 34,500	\$ 63,600
4311	CITY COUNCIL MEDICAL/DENTAL	\$ 35,327	\$ 38,475	\$ 38,475	\$ 42,201
4312	CITY COUNCIL WORKER'S COMP	\$ 337	\$ 3,184	\$ 3,184	\$ 3,184
4313	CITY COUNCIL OTHER BENEFITS	\$ 220	\$ 270	\$ 270	\$ 270

Total Salary and Benefits	\$ 49,047	\$ 81,294	\$ 81,294	\$ 114,121
----------------------------------	------------------	------------------	------------------	-------------------

TOTAL FY 25-26 BUDGET	\$ 71,942	\$ 127,666	\$ 136,514	\$ 198,121
------------------------------	------------------	-------------------	-------------------	-------------------

City of Calistoga
FY 25 - 26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 1,756	\$ 3,900	\$ 3,900	\$ 3,900
4402	CONTRACT SERVICES	\$ 49,477	\$ 30,000	\$ 46,902	\$ 30,000
4405	TRAINING/MEETINGS	\$ 4,769	\$ 6,000	\$ 6,000	\$ 6,000
4410	ADVERTISING`	\$ 1,650	\$ 1,300	\$ 1,550	\$ 1,300
4415	MAILING/COPYING	\$ 55	\$ 500	\$ 500	\$ -
4430	DUES AND SUBSCRIPTIONS	\$ 250	\$ 400	\$ 435	\$ 400
4650	TRAININGS AND MEETINGS	\$ -	\$ -	\$ -	\$ -
4510	EQUIPMENT REPLACEMENT F	\$ 6,303	\$ 4,440	\$ 6,303	\$ 7,059
Totals		\$ 64,259	\$ 46,540	\$ 65,590	\$ 48,659

Unfunded Liability **\$ 3,980**

Salaries and Benefits

4301	CITY CLERK SALARIES	\$ 96,901	\$ 122,769	\$ 122,769	\$ 132,762
4308	CITY CLERK PART TIME WAGES	\$ 536	\$ 20,000	\$ 5,000	\$ 20,000
4302	CITY CLERK OVERTIME PAY	\$ -	\$ -	\$ -	\$ -
4303	CITY CLERK FICA/MEDICARE	\$ 7,674	\$ 9,953	\$ 9,953	\$ 10,756
4309	CITY CLERK SPECIAL PAY	\$ 5,919	\$ 7,338	\$ 7,338	\$ 7,838
4310	CITY CLERK PERS	\$ 7,850	\$ 13,880	\$ 13,880	\$ 10,971
4311	CITY CLERK MEDICAL/DENTAL	\$ 32,883	\$ 20,121	\$ 34,038	\$ 43,117
4312	CITY CLERK WORKER'S COMP	\$ 5,058	\$ 2,500	\$ 2,500	\$ 2,500
4313	CITY CLERK OTHER BENEFITS	\$ 292	\$ 351	\$ 351	\$ 351
4316	CITY CLERK EMPLOR PAD 401 (A)	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits	\$	157,114	\$	196,912	\$	195,829	\$	232,274
----------------------------------	-----------	----------------	-----------	----------------	-----------	----------------	-----------	----------------

TOTAL FY 25-26 BUDGET	\$	221,373	\$	243,452	\$	261,419	\$	280,933
------------------------------	-----------	----------------	-----------	----------------	-----------	----------------	-----------	----------------

City of Calistoga
FY 25 - 26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4402	CONTRACT SERVICES	\$ 243,654	\$ 250,000	\$ 250,000	\$ 150,000
Totals		\$ 243,654	\$ 250,000	\$ 250,000	\$ 150,000

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 2,106	\$ 1,900	\$ 1,900	\$ 2,000
4402	CONTRACT SERVICES	\$ 149,688	\$ 50,000	\$ 50,000	\$ 105,000
4403	UTILITIES	\$ 3,798	\$ 4,100	\$ 4,150	\$ 4,474
4405	TRAINING/TRAVEL	\$ 6,615	\$ 21,500	\$ 21,500	\$ 15,000
4410	ADVERTISING`	\$ -	\$ -	\$ -	\$ -
4415	MAILING/COPYING	\$ 171	\$ 300	\$ 300	\$ 300
4430	DUES AND SUBSCRIPTIONS	\$ 2,622	\$ 8,599	\$ 8,599	\$ 1,600
4450	LEGAL AIDE	\$ -	\$ -	\$ -	\$ -
4650	TRAINING AND MEETINGS	\$ 94	\$ 5,000	\$ 5,000	\$ -
4510	EQUIPMENT REPLACEMENT F	\$ 22,963	\$ 17,691	\$ 22,316	\$ 24,994
4466	CELEBRATIONS	\$ 22	\$ -	\$ -	\$ -
Totals		\$ 188,079	\$ 109,090	\$ 113,765	\$ 153,368

Unfunded Liability **\$ 10,368**

Salaries and Benefits

4301	CITY MANAGER SALARIES	\$ 313,177	\$ 634,220	\$ 515,580	\$ 757,184
4302	CITY MANAGER OVERTIME PAY	\$ 56	\$ 1,000	\$ 1,000	\$ -
4303	CITY MANAGER FICA/MEDICARE	\$ 41,832	\$ 47,153	\$ 47,153	\$ 43,164
4309	CITY MANAGER SPECIAL PAY	\$ 1,601	\$ 7,740	\$ 7,740	\$ 25,082
4310	CITY MANAGER PERS	\$ 28,504	\$ 63,195	\$ 63,195	\$ 73,522
4311	CITY MANAGER MEDICAL/DENTAL	\$ 12,342	\$ 28,499	\$ 28,499	\$ 33,494
4312	CITY MANAGER WORKER'S COMP	\$ 17,648	\$ 23,241	\$ 23,241	\$ 23,241
4313	CITY MANAGER OTHER BENEFITS	\$ 952	\$ 6,551	\$ 6,551	\$ 2,010
4314	CITY MANAGER SHARE SAVINGS	\$ 4,600	\$ 22,169	\$ 6,400	\$ 9,600
4316	CITY MANAGER EMPLR PD 401(a)	\$ -	\$ 13,331	\$ 52,960	\$ 27,693

Total Salary and Benefits	\$ 420,711	\$ 847,099	\$ 752,319	\$ 1,005,357
----------------------------------	-------------------	-------------------	-------------------	---------------------

TOTAL FY 25-26 BUDGET	\$ 608,790	\$ 956,189	\$ 866,084	\$ 1,158,725
------------------------------	-------------------	-------------------	-------------------	---------------------

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 564	\$ 1,000	\$ 1,000	\$ -
4402	CONTRACT SERVICES	\$ 9,000	\$ 100,000	\$ 100,000	\$ -
4410	ADVERTISING	\$ -	\$ 2,000	\$ 2,000	\$ -
4415	MAILING/COPYING	\$ -	\$ 500	\$ 500	\$ -
4650	TRAININGS AND MEETINGS	\$ -	\$ -	\$ -	\$ -
Totals		\$ 9,564	\$ 103,500	\$ 103,500	\$ -

City of Calistoga
FY 25-26 Adopted Budget
Account Detail Budget Worksheet

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

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4411	INSURANCE PREMIUMS	\$ 1,090,653	\$ 1,389,126	\$ 1,426,551	\$ 1,636,951
4435	CLAIMS PAID	\$ 110,612	\$ 118,000	\$ -	\$ 500,000
Totals		\$ 1,201,265	\$ 1,507,126	\$ 1,426,551	\$ 2,136,951

NOTE: AMOUNT ALLOCATED TO ALL CITY DEPARTMENTS FOR FY 25-26 BUDGET W/C \$ (467,976)

Salaries and Benefits

4301	RISK MGMT SALARIES	\$ 4,445	\$ -	\$ -	\$ -
4303	RISK MGMT FICA/MEDICARE	\$ 271	\$ -	\$ -	\$ -
4305	RISK MGMT INCENTIVE PAY	\$ -	\$ -	\$ -	\$ -
4309	RISK MGMT SPECIAL PAY	\$ -	\$ -	\$ -	\$ -
4310	RISK MGMT PERS	\$ 263	\$ -	\$ -	\$ -
4311	RISK MGMT MEDICAL/DENTAL	\$ 124	\$ -	\$ -	\$ -
4312	RISK MGMT WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313	RISK MGMT OTHER BENEFITS	\$ 7	\$ -	\$ -	\$ -
4316	RISK MGMT EMPLR PD 401(a)	\$ -	\$ -	\$ -	\$ -
4411	RISK MGMT INSURANCE PREM	\$ 715,969	\$ -	\$ -	\$ -
4435	RISK MGMT CLAIMS PAID	\$ 110,612	\$ -	\$ -	\$ -

Total Salary and Benefits	\$	831,692	\$	-	\$	-	\$	(467,976)
----------------------------------	-----------	----------------	-----------	----------	-----------	----------	-----------	------------------

TOTAL FY 25-26 BUDGET	\$	2,032,957	\$	1,507,126	\$	1,426,551	\$	1,668,975
------------------------------	-----------	------------------	-----------	------------------	-----------	------------------	-----------	------------------

City of Calistoga
FY 25-26 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4172** Prog Desc: **HUMAN RESOURCES DIVISION**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 2,953	\$ 2,300	\$ 1,162	\$ 1,000
4402	CONTRACT SERVICES	\$ 115,375	\$ 135,000	\$ 135,000	\$ 120,055
4405	TRAINING/TRAVEL	\$ 1,555	\$ 5,807	\$ 7,958	\$ 22,500
4410	ADVERTISING	\$ 32,764	\$ 15,000	\$ 28,000	\$ 10,000
4411	INSURANCE PREM	\$ 339	\$ -	\$ -	\$ -
4415	MAILING/COPYING	\$ -	\$ 1,100	\$ 1,100	\$ -
4424	HEALTH	\$ 25,936	\$ 10,000	\$ 10,000	\$ -
4441	RETIREE HEALTH BENEFITS	\$ 18,319	\$ 30,548	\$ 69,183	\$ 82,607
4453	PETALUMA ANM SV	\$ 774	\$ -	\$ -	\$ -
4510	EQUIPMENT FUND RENTAL	\$ 13,840	\$ 15,498	\$ 13,840	\$ 15,501
Totals		\$ 211,854	\$ 215,253	\$ 266,243	\$ 251,662

Unfunded Liability **\$ 4,931**

Salaries and Benefits

4301	PERSONNEL SVCS SALARIES	\$ 126,673	\$ 125,741	\$ 125,741	\$ 135,989
4302	PERSONNEL SVCS OVERTIME PAY	\$ 319	\$ -	\$ -	\$ -
4303	PERSONNEL SVCS FICA/MEDICARE	\$ 9,725	\$ 9,711	\$ 9,711	\$ 10,495
4308	PERSONNEL SVCS PART TIME WAGES	\$ 1,097	\$ -	\$ -	\$ -
4309	PERSONNEL SVCS SPECIAL PAY	\$ 200	\$ 1,200	\$ 1,200	\$ 1,200
4310	PERSONNEL SVCS PERS	\$ 2,219	\$ 17,631	\$ 17,631	\$ 10,702
4311	PERSONNEL SVCS MEDICAL/DENTAL	\$ 3,303	\$ 15,269	\$ 15,269	\$ 12,819
4312	PERSONNEL SVCS WORKER'S COMP	\$ 4,758	\$ -	\$ -	\$ -
4313	PERSONNEL SVCS OTHER BENEFITS	\$ 49	\$ 476	\$ 476	\$ 476
4316	PERSONNEL SVCS EMPLR PD 401(a)	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits	\$ 148,342	\$ 170,028	\$ 170,028	\$ 176,613
----------------------------------	-------------------	-------------------	-------------------	-------------------

TOTAL FY 25-26 BUDGET	\$ 360,197	\$ 385,281	\$ 436,271	\$ 428,275
------------------------------	-------------------	-------------------	-------------------	-------------------

This Page is Intentionally Left Blank

General Support Services Finance

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

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

General Support Services Finance

- **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 2024-25

- ☑ Completion of FY 24/25 budget in a two-month period
- ☑ Bonds for water and wastewater for FY 22/23 and FY 23/24, annual reporting to EMMA and CIDAC State Treasurer's Office and State of California
- ☑ Annual compliance reporting for SCO for streets, financial, and compensation reports.
- ☑ Water and Wastewater reporting to State Waterboard
- ☑ S&P Global audit completed, kept A- credit rating
- ☑ Completed Measure D (TOT) revenue balance from inception
- ☑ American Rescue Plan (ARPA) obligation reporting December 2024
- ☑ Glass Fire close out with CalOES, found \$47,000 of water funds in GF
- ☑ Five Year GF forecast completed and presented
- ☑ Maintain the General Fund Reserves at 50% in FY 2023-24 of operating expenses.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2025-26

- Implement a new Enterprise Resource Planning (ERP) system to modernize city operations and improve financial oversight.
- Enhance long-term financial planning by creating 10-year financial projections and a two-year budgeting cycle to reduce administrative workload, improve fiscal stability, and allow city staff to focus more on service delivery and strategic priorities while still maintaining flexibility through mid-cycle adjustments.
- Continue to provide Administrative and Project Management support to other city departments.
- Continue tracking of reduction City operating costs.
- Adopt a fiscal year budget with conservative assumptions and with the enhancement of reserve funds

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 4,138	\$ 4,500	\$ 4,500	\$ 4,550
4402	CONTRACT SERVICES	\$ 287,291	\$ 96,120	\$ 96,120	\$ 39,584
4403	UTILITIES	\$ 3,716	\$ 3,700	\$ 3,700	\$ 4,033
4405	TRAINING/TRAVEL	\$ 6,604	\$ 19,925	\$ 9,925	\$ 17,700
4415	MAILING/COPYING	\$ 2,022	\$ 2,400	\$ 2,400	\$ 2,500
4430	DUES/SUBSCRIPTIONS	\$ 1,120	\$ 1,509	\$ 1,509	\$ 1,250
4510	EQUIPMENT REPLACEMENT FUND	\$ 23,152	\$ 16,694	\$ 23,152	\$ 25,930
	Totals	\$ 328,044	\$ 144,848	\$ 141,306	\$ 95,547

Unfunded Liability **\$ 41,688**

Salaries and Benefits

4301	FINANCE SALARIES	\$ 347,872	\$ 599,673	\$ 530,139	\$ 607,496
4302	FINANCE OVERTIME PAY	\$ 2,711	\$ 1,500	\$ 1,500	\$ -
4303	FINANCE FICA/MEDICARE	\$ 26,602	\$ 48,962	\$ 41,131	\$ 43,258
4308	FINANCE PART TIME WAGES	\$ -	\$ -	\$ -	\$ -
4309	FINANCE SPECIAL PAY	\$ 4,081	\$ 19,231	\$ 19,231	\$ 20,065
4310	FINANCE PERS	\$ 27,779	\$ 94,455	\$ 94,455	\$ 48,870
4311	FINANCE MEDICAL/DENTAL	\$ 72,005	\$ 149,276	\$ 149,276	\$ 153,043
4312	FINANCE WORKER'S COMP	\$ 17,273	\$ 11,200	\$ 11,200	\$ 11,200
4313	FINANCE OTHER BENEFITS	\$ 1,167	\$ 2,167	\$ 2,167	\$ 2,013
4314	FINANCE SHARE SAVINGS	\$ 2,000	\$ -	\$ -	\$ -
4316	FINANCE EMPLOR PAD 401 (A)	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits **\$ 501,489 \$ 926,464 \$ 849,099 \$ 927,631**

TOTAL FY 25-26 BUDGET **\$ 829,533 \$ 1,071,312 \$ 990,405 \$ 1,023,179**

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 6,282	\$ 4,365	\$ 4,365	\$ 4,365
4402	CONTRACT SERVICES	\$ 45,400	\$ 48,095	\$ 47,418	\$ 48,035
4405	TRAINING/TRAVEL	\$ -	\$ -	\$ -	\$ -
4414	AUDIT FEES	\$ 58,021	\$ 106,825	\$ 91,825	\$ 75,600
4415	MAILING/COPYING	\$ 2,876	\$ 2,400	\$ 2,400	\$ 2,400
4430	DUES AND SUBSCRIPTIONS	\$ 7,185	\$ 6,905	\$ 6,905	\$ 23,035
4431	FEES	\$ 5,607	\$ 26,400	\$ 29,400	\$ 29,300
4465	STAFF DEVELOPMENT	\$ 56	\$ 3,000	\$ -	\$ -
4466	CELEBRATIONS	\$ 3,407	\$ 13,200	\$ 13,200	\$ -
4499	CONTINGENCY- CLAIMS	\$ -	\$ -	\$ -	\$ -
4510	EQUIPMENT REPLACEMENT	\$ -	\$ -	\$ -	\$ -
4310	PERS - unfunded Liability	\$ 629,352	\$ 115,000	\$ 115,000	\$ 126,500
Totals		\$ 758,186	\$ 326,190	\$ 310,513	\$ 309,235

Fire Department Fire Services
--

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

We accomplish this mission by providing services in two ways:

I. Proactively

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

II. Reactively

- Fire Suppression
- Emergency Medical Response (EMT 1 D Scope of Practice)
- Public Service (Wires Down, Lockouts, Standby, etc.)
- Hazardous Materials Release Response
- Fire Investigations
- Other Miscellaneous Requests for Service
- 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 12 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 as our minimum staffing level. 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 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 Brush Truck, and 1 Utility Truck. The Department also has one staff vehicle used by the Fire Chief.

Fire Department Fire Services
--

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 2 fire engines staffed 24 hours per day and by Police Department providing an incident pre-alert when a 911 call is received by Calistoga dispatch.

The Fire Department responded to 1,273 incidents during 2024. This was an increase of 6% compared to 2023. Approximately 29% 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, 3.5% were fire related, and the remaining 35.5% originated from hazardous conditions (gas, electrical, environmental), public service activities, false alarms, severe weather, and special incident types. The two segments of our community which have the most impact on the fire department with requests 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. The City is reimbursed at a rate of \$788.22 per hour for responses into the surrounding Napa County Fire Department area. When CFD responds to Northern Sonoma County, the City receives \$1,334.88 per incident.

Other cost recovery items at the fire department include statewide emergency responses through Cal OES, Fire Code Operational Permits, Plan Review, Construction Inspections, and Burn Permits.

Fire Department Fire Services
--

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 24-25

- New Type 1 Fire Engine designed and ordered
- New electric extrication tools purchased with grant and city funding
- Replacement of 50% of the firehose inventory
- Successfully implemented an expanded medical scope of practice enabling members to use advanced airway devices, enhancing life-saving capabilities for critically ill patients.
- FEMA AFG grant application in the amount of \$87,748.35 submitted for new structural firefighting PPE
- Updated Lexipol policy manual
- Completed Mt. Washington hazardous vegetation mitigation abatement
- Achieved 100% compliance with hazardous vegetation mitigation without forced abatements
- 4,626 hours of training completed by personnel in various topics
- 100% of staff participated in the “Calm the Chaos” incident command training, which was funded through a regional FEMA grant
- Completed Helicopter Rescue Technician (HRT) training/certification for all line staff
- Implemented new Probationary Firefighter training program
- Participation in the Napa County LAFCO Municipal Services Review
- Galleri Cancer Screening for all Fire Department members
- Provided 3 senior fire-safety presentations at senior living facilities
- Participated in the CHS Every 15 Minutes program
- Provided 3 Hands-Only CPR classes to the public

Fire Department Fire Services
--

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2025-2026**Staffing**

- Recruit, hire, and onboard to fill our roster of 12 part-time Firefighter/EMT's
- Complete review and evaluation of our daily staffing model to provide the highest level of services to the community while maintaining fiscal accountability
- Evaluate administrative and management staffing needs in the Fire Department

Community Risk Reduction

- Amend and adopt the 2025 Fire Code to ensure compliance with updated state regulations, improve wildfire protection, enhance emergency response, and strengthen fire safety requirements for new development.
- Work with Napa County Office of Emergency Services and other Napa County agencies to update and adopt the Napa County Multi-Jurisdictional Hazard Mitigation Plan.
- 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.
- Continue 100% compliance with weed abatement.
- Continue to offer Hands Only CPR classes to the public.
- Continue to present fire prevention programs in the schools.
- Improve our Automated External Defibrillator (AED) program with the placement of at least 3 AED's in strategic locations throughout the City.
- Maintain the certification as a Heart Safe Community for the City of Calistoga

Training

- Complete and implement a Career Development Plan, providing guidance for career advancement to all members
- Continue 100% compliance with Vector Solutions training
- Continue 100% compliance with all Lexipol DBT and policy training
- Exceed the NFPA and OSHA recommended annual training requirements

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 14,264	\$ 16,950	\$ 16,950	\$ 24,050
4402	CONTRACT SERVICES	\$ 140,517	\$ 142,788	\$ 142,788	\$ 152,315
4403	UTILITIES	\$ 38,809	\$ 37,000	\$ 42,000	\$ 40,330
4404	REPAIRS & MAINTENANCE	\$ 35,317	\$ 55,950	\$ 55,950	\$ 57,400
4405	TRAINING/TRAVEL	\$ 1,670	\$ 10,000	\$ 10,000	\$ 13,500
4407	PROFESSIONAL SERVICES	\$ -	\$ 5,000	\$ 5,000	\$ 6,000
4408	UNIFORM ALLOWANCE	\$ 9,435	\$ 26,000	\$ 11,000	\$ 27,500
4415	MAILING AND COPYING	\$ 336	\$ 400	\$ 400	\$ 400
4417	FUEL AND OIL	\$ 15,069	\$ 17,000	\$ 17,000	\$ 18,000
4420	TREATMENT	\$ 11,452	\$ 11,200	\$ 11,200	\$ 10,000
4430	DUES AND SUBSCRIPTIONS	\$ 515	\$ 750	\$ 800	\$ 2,450
4510	EQUIPMENT REPLACEMENT FUND	\$ 74,151	\$ 102,260	\$ 74,151	\$ 83,049
4822	EQUIPMENT	\$ 53,216	\$ 113,035	\$ 113,035	\$ 14,960
Totals		\$ 394,750	\$ 538,333	\$ 500,274	\$ 449,954

Unfunded Liability

\$ 284,415

Salaries and Benefits

4301	FIRE SERVICES SALARIES	\$ 1,094,510	\$ 1,279,679	\$ 1,180,803	\$ 1,365,191
4302	FIRE SERVICES OVERTIME PAY	\$ 681,721	\$ 650,050	\$ 801,691	\$ 387,949
4303	FIRE SERVICES FICA/MEDICARE	\$ 141,705	\$ 117,624	\$ 117,624	\$ 118,604
4308	FIRE SERVICES PART TIME WAGES	\$ 227,078	\$ 225,475	\$ 142,601	\$ 233,237
4309	FIRE SERVICES SPECIAL PAY	\$ 15,127	\$ 18,010	\$ 18,010	\$ 18,857
4310	FIRE SERVICES PERS	\$ 170,631	\$ 427,503	\$ 427,503	\$ 207,327
4311	FIRE SERVICES MEDICAL/DENTAL	\$ 171,297	\$ 170,321	\$ 170,321	\$ 236,685
4312	FIRE SERVICES WORKER'S COMP	\$ 111,969	\$ 81,837	\$ 81,837	\$ 81,837
4313	FIRE SERVICES OTHER BENEFITS	\$ 3,831	\$ 4,280	\$ 4,280	\$ 4,280
4314	FIRE SERVICES SHARE SAVINGS	\$ 12,600	\$ 14,400	\$ 14,400	\$ 9,600
4316	FIRE SERVICES EMPLR PD 401(a)	\$ 50,179	\$ 75,258	\$ 52,383	\$ 79,921

Total Salary and Benefits

\$ 2,680,648 \$ 3,064,437 \$ 3,011,453 \$ 3,027,904

TOTAL FY 25-26 BUDGET

\$ 3,075,398 \$ 3,602,770 \$ 3,511,727 \$ 3,477,858

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ -	\$ 1,500	\$ 1,942	\$ 1,500
4402	CONTRACT SERVICES	\$ 683	\$ 14,411	\$ 14,411	\$ 5,200
4403	UTILITIES	\$ -	\$ -	\$ -	\$ -
4405	TRAINING/TRAVEL	\$ 531	\$ 5,000	\$ 4,558	\$ 5,000
4415	MAILING AND COPYING	\$ -	\$ 300	\$ 300	\$ 300
Totals		\$ 1,214	\$ 21,211	\$ 21,211	\$ 12,000

Police Department

The Mission of the Calistoga Police Department (CPD) is:

- To provide a high level of professional and responsive service to the community.
- To safeguard lives and property.
- To defend the constitutional rights of all people;
- To help create and preserve a safe and secure environment; and
- To contribute to the success & prosperity of the City by supporting the City's Mission, Goals, and Objectives.

Furthermore, the members of the Calistoga Police Department will accomplish our Mission and ensure the success of the organization by adhering to the following values:

- Displaying Competence: By maintaining a high standard of excellence in the performance of all tasks and service.
- Looking to the Future: By constantly anticipating and planning for the future needs of the community, city, and the organization.
- Meeting Community Needs: By addressing identified needs and delivering services to establish a high quality of life for our community through a safe and secure community.
- Providing Support: As professionals, we provide the necessary skills, education, and resources toward the betterment of our personal and professional lives.
- Fostering Team Effort: Each member's contribution is worthwhile and necessary to the continued success of the department. We value diverse perspectives and input in order to identify the best solution and service.
- Embracing Partnerships: We understand we cannot be successful without the support of the community, city administration, businesses, or the various allied agencies. To that end we shall strive to develop, maintain, and improve collaboration, partnerships, and relationships with our stakeholders and community.
- Being Innovative: We understand that to be successful and provide the best service we need to be forward thinking and open to "outside the box" approaches, ideas, ways of doing business and utilizing technology.

The 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 is 14 sworn officers that consists of the Police Chief, 1 Lieutenant, 2 Sergeants, 10 Officers, 1 Community Services Officer (CSO) and 2 part-time Police Parking Technicians. The CPD partners with the Building & Planning Department to respond to and address code enforcement complaints and issues. CPD currently has two officer vacancies, two officers off on extended workers compensation, and one on maternity leave. In FY 2023/24 & 2024/25, CPD was awarded DOJ Tobacco grants 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. We are still awaiting the results of the funding for the next cycle.

In 2023, CPD responded to 3,521 Calls for Service of the 20,606 incidents generated and had an average response time of approximately 2.6 minutes to Priority 1 calls. CPD self-initiated 17,085 incidents which included 13,826 Business/Patrol checks and 1,730 traffic stops. Of the 645 police reports taken, 144 resulted in arrests. CPD was involved in over 50 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, Every 15 Minutes, 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:

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 “must supplement existing services and may not be used to supplant any existing funding for law enforcement services” and are used to address operational needs of the police department such as equipment, vehicles, and programs such as the Juvenile Diversion Program. There is no matching fund requirement for this grant.

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

Felgenhauer Trust is an endowment set up to enhance police services by purchasing non-budgeted goods or services which otherwise burden City finances. The trust is managed by the Police Officer Association. The Trust 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.

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2024-25

- ✓ Completed the upgrade of police portable radios and dispatch base stations to address state mandated radio encryption.
- ✓ Successfully applied for and awarded a second DOJ Tobacco Grant to fund 50% of an officer position.
- ✓ Completed the agreement with the City of St. Helena to provide dispatch services which will begin July 1, 2025.
- ✓ Selected and trained officers for the new Bike Patrol Team.
- ✓ Completed Calistoga Unified School District Active Shooter Exercise.
- ✓ Worked with Calistoga Unified School District and community organizations to provide a Every 15 Minutes presentation to the Juniors, Seniors and faculty at Calistoga High School.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2025-26

- Begin a multi-year plan to send all officers and dispatchers to Critical Incident Team (CIT) training. This Police Officer Standards and Training (POST) course is delivered as a collaborative effort between local law enforcement and community partners. The overarching goal of a CIT training course is to provide law enforcement officers and dispatchers with the cognition, information, resources, and skills that allow effective problem-solving and promote positive outcomes when responding to incidents involving individuals experiencing mental health related problems.
- We will be adding tools to our less-lethal tool box to give officers more options in incidents that may require force. We will be transitioning our 12-gauge shotguns to shoot “bean bag” rounds that act like an extended baton. We will also be acquiring BolaWrap devices that can help limit a subjects mobility, which can help keep a subject from going mobile, and allow officers to safely take them into custody.
- Implement a Patrol Bike program to enhance community engagement, improve patrol access in high-pedestrian areas, and provide faster response times in congested spaces like downtown, parks, and events.

- To improve direct supervision and mentorship, and improve departmental succession planning, reorganize Police Department staffing by eliminating the Lieutenant position and creating an Administrative Sergeant position, that each of the three sergeants will rotate through.
- Research the implementation of a drone program in order to monitor large events, improve emergency response, and support public safety as a force multiplier at locations like the fairgrounds, downtown, and wildfire-prone areas.
- Continue to actively recruit for vacant police officer and dispatcher positions, while at the same time working to retain the valued employees we have.
- Hire the necessary dispatchers to implement the contract dispatching agreement with St. Helena Police Department.
- Replace Admin Vehicle with an electric vehicle.
- Replace aging patrol rifles which have begun to show signs of failure.
- Provide necessary technology and access to platforms so that sergeants can provide training at daily briefings.
- Implement officer wellness program.
- Utilize Grant Opportunities to purchase equipment needs & implement programs to meet Mission, Goals, & Objectives.

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

Unfunded Liability	\$ 246,709
---------------------------	-------------------

4301	POLICE SERVICES SALARIES	\$	1,507,525	\$	1,785,315	\$	1,826,267	\$	1,783,465
4302	POLICE SERVICES OVERTIME PAY	\$	395,770	\$	226,096	\$	287,463	\$	360,000
4303	POLICE SERVICES FICA/MEDICARE	\$	138,033	\$	147,046	\$	147,046	\$	140,742
4308	POLICE SERVICES PART TIME WAGES	\$	22,428	\$	62,000	\$	62,000	\$	62,000
4309	POLICE SERVICES SPECIAL PAY	\$	115,886	\$	117,655	\$	117,655	\$	128,643
4310	POLICE SERVICES PERS	\$	212,460	\$	435,126	\$	435,126	\$	238,158
4311	POLICE SERVICES MEDICAL/DENTAL	\$	181,338	\$	243,906	\$	243,906	\$	252,381
4312	POLICE SERVICES WORKER'S COMP	\$	142,958	\$	110,604	\$	110,604	\$	110,604
4313	POLICE SERVICES OTHER BENEFITS	\$	4,868	\$	6,709	\$	6,709	\$	6,332
4314	POLICE SERVICES SHARE SAVINGS	\$	19,200	\$	19,200	\$	19,200	\$	19,200
4316	POLICE SERVICES EMPLR PD 401(a)	\$	65,098	\$	87,122	\$	87,122	\$	82,670

TOTAL FY 25-26 BUDGET	\$ 3,187,537	\$ 3,651,082	\$ 3,845,257	\$ 3,829,325
------------------------------	---------------------	---------------------	---------------------	---------------------

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 25-26	Adopted Budget FY 25-26
4401	DISPATCH OPERATIONS - MATERIAL SUPPLY	\$ 2,428	\$ 5,000	\$ 5,000	\$ 5,000
4404	REPAIRS & MAINTENANCE	\$ 1,477	\$ 5,000	\$ 5,000	\$ 5,000
4405	TRAINING/TRAVEL	\$ 8,398	\$ 8,000	\$ 8,000	\$ 8,000
4408	UNIFORM ALLOWANCE	\$ 3,593	\$ 4,000	\$ 4,000	\$ 4,000
4409	TRAINING & SEMINARS: POST	\$ 2,138	\$ 5,000	\$ 5,000	\$ 5,000
4415	MAILING AND COPYING	\$ 685	\$ 1,000	\$ 1,000	\$ 1,000
4430	DUES AND SUBSCRIPTIONS	\$ -	\$ 500	\$ 500	\$ 500
4510	EQUIPMENT REPLACEMENT F	\$ 23,924	\$ 35,736	\$ 23,924	\$ 26,795
Totals		\$ 42,644	\$ 64,236	\$ 52,424	\$ 55,295

Unfunded Liability \$ 77,058

SALARIES AND BENEFITS					
4301	DISPATCH SALARIES	\$ 430,857	\$ 477,448	\$ 388,081	\$ 716,387
4302	DISPATCH OVERTIME PAY	\$ 86,353	\$ 57,000	\$ 47,000	\$ 57,000
4303	DISPATCH FICA/MEDICARE	\$ 42,186	\$ 38,465	\$ 31,316	\$ 56,685
4308	DISPATCH PART TIME WAGES	\$ 23,018	\$ 70,000	\$ 55,000	\$ 70,000
4309	DISPATCH SPECIAL PAY	\$ 29,981	\$ 25,363	\$ 25,363	\$ 24,595
4310	DISPATCH PERS	\$ 47,850	\$ 127,947	\$ 127,947	\$ 71,338
4311	DISPATCH MEDICAL/DENTAL	\$ 119,533	\$ 150,270	\$ 150,270	\$ 223,124
4312	DISPATCH WORKER'S COMP	\$ -	\$ 22,200	\$ 22,200	\$ 22,200
4313	DISPATCH OTHER BENEFITS	\$ 1,597	\$ 1,877	\$ 1,877	\$ 2,502
4314	DISPATCH SHARE SAVINGS	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits \$ 781,377 \$ 970,570 \$ 849,054 \$ 1,320,889

TOTAL FY 25-26 BUDGET \$ 824,020 \$ 1,034,806 \$ 901,478 \$ 1,376,184

**Planning and Building Department
Planning and Building Services**

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, active transportation committee, and green committee; and enforcing the city's planning and building codes. The department also provides long-range planning services and participates in county-wide and regional planning efforts relating to land use, housing, 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, 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 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 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>Planning and Building Department Planning and Building Services</p>
--

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 IN FISCAL YEAR 2024-25

- Resolved long-standing code compliance/conditions of approval issues for multiple commercial projects. These efforts mitigated life safety concerns, addressed delinquent conditions of approval issues, and resulted in payment of delinquent fees.
- Coordinated with CalTrans to explore the 'air lease' concept for the Lincoln Avenue sidewalks.
- Initiated a city-wide internal project review process to streamline the review & approval process for development projects.
- Launched the "Planning Application Center" providing applicants with helpful information regarding the entitlement and permit application process.
- Redesigned planning department applications to provide consistency & ease of use.
- Initiated quarterly meetings with Napa County Environmental Health to coordinate the review/approval of local commercial projects which included food service and/or public pools/spas.
- Processed and issued building permits for the Calistoga Hills resort project.
- 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 2025-26

- Continue to implement annual Housing Element action items. Tasks include outreach exercises, policy adoption, ordinance amendments, and more.
- Initiate and complete an update of the Inclusionary Housing Ordinance and associated in-lieu fees, by conducting a nexus study.
- Continue advancing the "Missing Middle" housing conversation with Council and develop practical mechanisms, incentives, and development standards that efficiently support and encourage this type of housing development.
- Pursue residential development of the City-owned parcels located at Earl and Eddy Streets either in coordination with the school district or as a standalone project.
- Recommend modifications to the Municipal Code to eliminate obsolete or inconsistent provisions, ensure compliance with State laws, improve clarity and usability, promote transparency and accessibility, and support community development goals in order to create a more efficient, legally sound, and responsive regulatory framework.
- Continue to collaborate with City departments and applicants to ensure that City-initiated and private development projects that are consistent with the City's General Plan and Municipal Code are processed in accordance with State law and result in projects that retain or enhance community character.

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

- Provide efficient entitlement procedures for applicants and develop professional partnerships with applicants who choose to invest in projects which are consistent with the General Plan and will provide goods, services, and/or revenues which support the community.
- Establish a Senior Planner position to enhance the Planning Department's capacity to manage complex projects and provide strategic support for the City's housing goals and long-range planning initiatives.

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ -	\$ 1,680	\$ 1,230	\$ 2,000
4402	CONTRACT SERVICES	\$ 1,909	\$ -	\$ 450	\$ -
4405	TRAINING/TRAVEL	\$ 758	\$ 500	\$ 500	\$ -
4410	ADVERTISING	\$ 1,070	\$ 800	\$ 800	\$ 1,000
4443	COMMISSION STIPENDS	\$ 1,600	\$ 3,000	\$ 1,500	\$ 6,000
4403	PLANNING COMMSN UTILITIES	\$ 150	\$ -	\$ -	\$ -
Totals		\$ 5,487	\$ 5,980	\$ 4,480	\$ 9,000

City of Calistoga
FY 25 - 26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 3,183	\$ 2,000	\$ 2,000	\$ 2,500
4402	CONTRACT SERVICES	\$ 97,113	\$ 323,000	\$ 123,000	\$ 230,000
4403	UTILITIES	\$ 3,716	\$ 3,700	\$ 3,700	\$ 4,033
4405	TRAINING/TRAVEL	\$ 2,266	\$ 10,000	\$ 10,000	\$ 10,000
4410	ADVERTISING	\$ 707	\$ 8,400	\$ 8,400	\$ 5,000
4415	MAILING AND COPYING	\$ 1,467	\$ 750	\$ 750	\$ 850
4430	DUES AND SUBSCRIPTIONS	\$ 203	\$ 1,000	\$ 1,000	\$ 1,000
4510	EQUIPMENT REPLACEMENT F	\$ 22,316	\$ 31,219	\$ 22,316	\$ 24,994
4567	JPA CLIMATE	\$ -	\$ -	\$ -	\$ 55,187
4822	EQUIPMENT	\$ -	\$ 22,466	\$ 22,466	\$ 4,500
Totals		\$ 130,970	\$ 402,535	\$ 193,632	\$ 338,064

Unfunded Liability

\$ 14,529

Salaries and Benefits

4301	PLANNING SALARIES	\$ 297,366	\$ 335,564	\$ 335,564	\$ 272,787
4302	PLANNING OVERTIME PAY	\$ 946	\$ -	\$ -	\$ -
4303	PLANNING FICA/MEDICARE	\$ 22,788	\$ 25,969	\$ 25,969	\$ 19,687
4305	PLANNING INCENTIVE PAY	\$ -	\$ -	\$ -	\$ -
4309	PLANNING SPECIAL PAY	\$ 3,656	\$ 3,900	\$ 3,900	\$ 2,160
4310	PLANNING PERS	\$ 15,808	\$ 43,496	\$ 43,496	\$ 21,468
4311	PLANNING MEDICAL/DENTAL	\$ 37,126	\$ 45,766	\$ 45,766	\$ 61,075
4312	PLANNING WORKER'S COMP	\$ 15,999	\$ 14,750	\$ 14,750	\$ 14,750
4313	PLANNING OTHER BENEFITS	\$ 641	\$ 886	\$ 886	\$ 802
4315	PLANNING Housing	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 394,331 \$ 470,331 \$ 470,331 \$ 407,259

TOTAL FY 25-26 BUDGET

\$ 525,301 \$ 872,866 \$ 663,963 \$ 745,323

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 1,968	\$ 2,000	\$ 2,000	\$ 2,500
4402	CONTRACT SERVICES	\$ 372,868	\$ 300,000	\$ 252,536	\$ 84,000
4403	UTILITIES	\$ -		\$ -	\$ -
4404	REPAIRS & MAINTENANCE	\$ -	\$ 750	\$ 750	\$ 1,500
4405	TRAINING/TRAVEL	\$ 1,390	\$ 2,000	\$ 2,000	\$ 7,000
4409	POST TRAVEL	\$ 28	\$ -	\$ -	\$ 1,000
4417	FUEL AND OIL	\$ 71	\$ -	\$ -	\$ 1,000
4430	DUES AND SUBSCRIPTIONS	\$ 635	\$ -	\$ 430	\$ 2,500
4510	EQUIPMENT REPLACEMENT F	\$ 9,518	\$ 22,725	\$ 9,518	\$ 10,660
Totals		\$ 386,478	\$ 327,475	\$ 267,234	\$ 110,160

Unfunded Liability

\$ 12,371

Salaries and Benefits

4301	BUILDING DEPT. SALARIES	\$ 43,971	\$ 190,595	\$ 65,208	\$ 331,763
4302	BUILDING DEPT. OVERTIME PAY	\$ -	\$ -	\$ -	\$ -
4303	BUILDING DEPT. FICA/MEDICARE	\$ 3,357	\$ 14,879	\$ 14,879	\$ 24,382
4305	BUILDING DEPT. INCENTIVE PAY	\$ -	\$ -	\$ -	\$ -
4309	BUILDING DEPT. SPECIAL PAY	\$ 150	\$ 3,900	\$ 3,900	\$ 4,560
4310	BUILDING DEPT. PERS	\$ 3,410	\$ 27,101	\$ 27,101	\$ 29,715
4311	BUILDING DEPT. MEDICAL/DENTAL	\$ 11,115	\$ 19,466	\$ 19,466	\$ 62,997
4312	BUILDING DEPT. WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313	BUILDING DEPT. OTHER BENEFITS	\$ 162	\$ 584	\$ 584	\$ 843
4314	BUILDING DEPT. SHARE SAVINGS	\$ -	\$ -	\$ -	\$ -
4316	BUILDING DEPT EMPLR PD 401(a)	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 62,165 \$ 256,525 \$ 131,138 \$ 466,632

TOTAL FY 25-26 BUDGET

\$ 448,643 \$ 584,000 \$ 398,372 \$ 576,792

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4301	SALARIES	\$ 3,556	\$ -	\$ -	\$ -
4303	FICA/MEDICARE	\$ 217	\$ -	\$ -	\$ -
4310	PERS	\$ 211	\$ -	\$ -	\$ -
4311	MEDICAL/DENTAL	\$ 99	\$ -	\$ -	\$ -
4313	OTHER BENEFITS	\$ 6	\$ -	\$ -	\$ -
4402	CONTRACT SERRVICES	\$ 534,000	\$ 550,000	\$ 550,000	\$ 566,500
4435	CLAIMS PAID	\$ 1,928	\$ -	\$ -	\$ -
Totals		\$ 540,017	\$ 550,000	\$ 550,000	\$ 566,500

This Page is Intentionally Left Blank

<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, two 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 about five million dollars, over the last three years and we anticipate a slightly higher PCI than 67 in 2026.

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

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 22 city owned buildings/structures 14 that require on-going maintenance for a total of about 46,500 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, the recreational modular building, and three public restroom structures (Logvy, Pioneer Park and Lower Washington). 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.

Public Works Major Tasks Completed

Major Streets/Parks/Buildings Tasks Completed in FY 2024-25

- ☒ Converted Parklets on Washington to bike parking
- ☒ Vegetation Management at Mt Washington
- ☒ Master Services Agreement – Overlay Project Design
- ☒ Bid and completed construction of the Brannan Flashing Beacon Project
- ☒ Applied for RTAPP grant for South Oak Bridge Design
- ☒ Completed construction of Logvy Park improvements: Bocce, picnic/BBQ/path
- ☒ Bid Lake Street Repaving project and began construction
- ☒ Replaced Corp Yard Generator
- ☒ Vine Trail Calistoga to St Helena completed construction
- ☒ Recreation Modular Roof replaced
- ☒ Replaced windows City Hall and some in PD
- ☒ Purchased New Street Sweeper and received the new equipment

Major Streets/Parks/Buildings Goals for FY 2025-26

- Continued tree and concrete work at the Pioneer Cemetery
- Painting buildings
- Pavement projects (design/construction)
- Car Charging: continue to respond to MTC grant RFI's
- Sidewalks/Ramps Grinding and reconstruction
- New/Replacement equipment
- Update Pavement Maintenance Reporting and PCI's locally
- Paving Washington
- Continue Pothole and localized road repairs
- Continue pursuing S. Oak Bridge grant funds for design

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 4,998	\$ 5,100	\$ 7,176	\$ 8,250
4402	CONTRACT SERVICES	\$ 44,778	\$ 71,127	\$ 71,127	\$ 80,000
4403	UTILITIES	\$ 13,922	\$ 17,000	\$ 13,200	\$ 18,530
4404	REPAIRS/MAINTENANCE	\$ -	\$ -	\$ -	\$ -
4405	TRAINING/TRAVEL	\$ 79	\$ 1,485	\$ 1,485	\$ 1,500
4408	UNIFORM ALLOWANCE	\$ 123	\$ 500	\$ 500	\$ 500
4410	ADVERTISING	\$ -	\$ 484	\$ 484	\$ 550
4415	MAILING/COPYING	\$ 729	\$ 500	\$ 500	\$ 500
4417	FUEL/OIL	\$ 1,745	\$ 2,750	\$ 2,750	\$ 2,500
4424	HEALTH/SAFETY	\$ 1,392	\$ 2,750	\$ 2,750	\$ 2,750
4430	DUES/SUBSCRIPTIONS	\$ 5,057	\$ 1,209	\$ 4,549	\$ 1,500
4431	FEES	\$ 954	\$ 1,000	\$ 1,000	\$ 1,200
4510	EQUIPMENT REPLACEMENT FUND	\$ 14,406	\$ 10,587	\$ 14,406	\$ 16,134
4650	TRAINING/TRAVEL - MGMT TO 4405 PER NS	\$ -	\$ 2,000	\$ 2,000	\$ 8,000
4820	MISC FIELD EQUIPMENT	\$ -	\$ -	\$ -	\$ 19,584
4821	MISC FIELD EQUIPMENT	\$ -	\$ 6,300	\$ 6,300	\$ 2,500
Totals		\$ 88,184	\$ 122,792	\$ 128,227	\$ 163,998

Unfunded Liability

\$ 15,274

Salaries and Benefits

4301	PUBLIC WORK ADM SALARIES	\$ 277,657	\$ 137,383	\$ 187,249	\$ 219,061
4302	PUBLIC WORK ADM OVERTIME PAY	\$ 59	\$ -	\$ -	\$ -
4303	PUBLIC WORK ADM FICA/MEDICARE	\$ 20,110	\$ 10,807	\$ 10,807	\$ 16,752
4308	PUBLIC WORK ADM PART TIME WAGE	\$ 13,336	\$ 1,606	\$ 1,606	\$ -
4309	PUBLIC WORK ADM SPECIAL PAY	\$ 3,877	\$ 2,320	\$ 2,320	\$ 3,554
4310	PUBLIC WORK ADM PERS	\$ 27,688	\$ 28,575	\$ 28,575	\$ 21,212
4311	PUBLIC WORK ADM MEDICAL/DENTAL	\$ 27,952	\$ 24,960	\$ 24,960	\$ 43,272
4312	PUBLIC WORK ADM WORKER'S COMP	\$ 39,717	\$ 99,260	\$ 99,260	\$ 99,260
4313	PUBLIC WORK ADM OTHER BENEFITS	\$ 754	\$ 475	\$ 501	\$ 729
4314	PUBLIC WORK ADM SHARE SAVINGS	\$ 4,720	\$ 1,560	\$ 4,500	\$ 2,679

Total Salary and Benefits

\$ 415,870 \$ 306,946 \$ 359,778 \$ 421,792

TOTAL FY 25-26 BUDGET

\$ 504,054 \$ 429,738 \$ 488,005 \$ 585,791

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 22,789	\$ 50,000	\$ 44,000	\$ 30,000
4402	CONTRACT SERVICES	\$ 33,445	\$ 72,804	\$ 66,804	\$ 72,804
4404	REPAIRS/MAINTENANCE	\$ 1,643	\$ 29,500	\$ 29,500	\$ 130,000
4405	TRAINING/TRAVEL	\$ 684	\$ 1,760	\$ 1,760	\$ 1,760
4408	UNIFORMS	\$ 3,278	\$ 6,250	\$ 6,250	\$ 6,250
4417	FUEL/OIL	\$ 19,929	\$ 35,000	\$ 35,000	\$ 25,000
4424	HEALTH/SAFETY	\$ 63	\$ -	\$ -	\$ -
4432	LEASE PAYMENTS - Enterprise Vehicles	\$ 25,995	\$ 38,672	\$ 20,372	\$ 4,200
4510	EQUIPMENT FUND	\$ 17,364	\$ 27,011	\$ 17,364	\$ 19,448
4820	VEHICLES & R.S.	\$ 20,000	\$ 26,700	\$ 26,700	\$ 39,584
4821	MISC FIELD EQUIPMENT	\$ -	\$ -	\$ 9,581	\$ 122,500
Totals		\$ 145,189	\$ 287,697	\$ 257,331	\$ 451,546

Unfunded Liability

\$ 41,606

Salaries and Benefits

4301	STREETS MAINT SALARIES	\$ 376,142	\$ 340,286	\$ 334,505	\$ 314,352
4302	STREETS MAINT OVERTIME PAY	\$ 32,069	\$ 16,314	\$ 31,314	\$ -
4303	STREETS MAINT FICA/MEDICARE	\$ 32,123	\$ 26,767	\$ 26,767	\$ 24,039
4308	STREETS MAINT PART TIME WAGES	\$ -	\$ -	\$ -	\$ -
4309	STREETS MAINT SPECIAL PAY	\$ 21,613	\$ 5,746	\$ 17,587	\$ 5,100
4310	STREETS MAINT PERS	\$ 36,413	\$ 74,551	\$ 74,551	\$ 30,439
4311	STREETS MAINT MEDICAL/DENTAL	\$ 98,911	\$ 61,824	\$ 59,824	\$ 62,096
4312	STREETS MAINT WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313	STREETS MAINT OTHER BENEFITS	\$ 1,376	\$ 1,176	\$ 1,176	\$ 1,046
4314	STREETS MAINT SHARE SAVINGS	\$ 2,040	\$ 3,864	\$ 5,520	\$ 3,844

Total Salary and Benefits

\$ 600,686 \$ 530,528 \$ 551,244 \$ 482,521

TOTAL FY 25-26 BUDGET

\$ 745,876 \$ 818,225 \$ 808,575 \$ 934,067

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL /SUPPLIES	\$ 6,732	\$ 16,500	\$ 16,500	\$ 21,600
4402	CONTRACT SERVICES	\$ 55,816	\$ 36,260	\$ 36,260	\$ 89,286
4403	UTILITIES	\$ 8,152	\$ 8,000	\$ 8,000	\$ 8,720
4404	REPAIRS/MAINTENANCE	\$ 8,365	\$ 26,000	\$ 26,000	\$ 35,000
4405	TRAINING/TRAVEL	\$ -	\$ 400	\$ 400	\$ 400
4408	UNIFORMS	\$ 2,263	\$ 3,600	\$ 3,600	\$ 4,000
4417	FUEL/OIL	\$ 3,886	\$ 4,400	\$ 4,400	\$ 4,000
4424	HEALTH/SAFETY	\$ -	\$ -	\$ -	\$ -
4503	WATER/SEWER	\$ 32,923	\$ 56,000	\$ 56,000	\$ 61,600
4510	EQUIPMENT FUND	\$ 9,904	\$ 15,359	\$ 9,904	\$ 11,092
4820	VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ 48,250
4821	MISC FIELD EQUIPMENT	\$ -	\$ -	\$ -	\$ 122,500
Totals		\$ 128,041	\$ 166,519	\$ 161,064	\$ 406,448

Unfunded Liability

\$ 18,278

Salaries and Benefits

4301	PARKS MAINT SALARIES	\$ 14,442	\$ 169,086	\$ 141,348	\$ 175,248
4302	PARKS MAINT OVERTIME	\$ 1,034	\$ 5,500	\$ 5,500	\$ 5,500
4303	PARKS MAINT FICA/MEDICARE	\$ 1,155	\$ 13,300	\$ 13,300	\$ 13,402
4309	PARKS MAINT SPECIAL PAY	\$ 549	\$ 2,855	\$ 6,325	\$ 2,843
4310	PARKS MAINT PERS	\$ 1,174	\$ 34,648	\$ 34,648	\$ 16,969
4311	PARKS MAINT MEDICAL/DENTAL	\$ 5,173	\$ 30,720	\$ 41,960	\$ 34,618
4312	PARKS MAINT WORKER'S COMP	\$ 3,923	\$ 6,200	\$ 6,200	\$ 6,200
4313	PARKS MAINT OTHER BENEFITS	\$ 48	\$ 584	\$ 584	\$ 583
4314	PARKS MAINT SHARE SAVINGS	\$ -	\$ 1,920	\$ 1,920	\$ 2,143
4316	PARKS MAINT EMPLR PD 401(A)	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 27,498 \$ 264,813 \$ 251,785 \$ 275,784

TOTAL FY 25-26 BUDGET

\$ 155,539 \$ 431,332 \$ 412,849 \$ 682,233

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 2,653	\$ 10,000	\$ 10,000	\$ 5,000
4404	REPAIRS/MAINTENANCE	\$ 4,040	\$ -	\$ -	\$ -
4408	UNIFORM ALLOWANCE	\$ 48	\$ 150	\$ 150	\$ 150
4404	TREATMENT	\$ -	\$ -	\$ -	\$ -
4510	EQUIPMENT FUND	\$ 515	\$ 2,826	\$ 515	\$ 576
4424	HEALTH & SAFETY	\$ 77	\$ -	\$ -	\$ -
Totals		\$ 7,332	\$ 12,976	\$ 10,665	\$ 5,726

Unfunded Liability **\$ 6,502**

4301 MAINT SHOP SALARIES	\$ 3,277	\$ 5,284	\$ 8,209	\$ 5,477
4302 MAINT SHOP OVERTIME	\$ 59	\$ 500	\$ 500	\$ 500
4303 MAINT SHOP FICA/MEDICARE	\$ 259	\$ 416	\$ 416	\$ 419
4309 MAINT SHOP SPECIAL PAY	\$ 112	\$ 89	\$ 297	\$ 89
4310 MAINT SHOP PERS	\$ 317	\$ 7,014	\$ 7,014	\$ 530
4311 MAINT SHOP MEDICAL/DENTAL	\$ 602	\$ 960	\$ 960	\$ 1,082
4312 MAINT SHOP WORKER'S COMP	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
4313 MAINT SHOP OTHER BENEFITS	\$ 8	\$ 18	\$ 18	\$ 18
4314 MAINT SHOP SHARE SAVINGS	\$ -	\$ 60	\$ 100	\$ 67

Total Salary and Benefits **\$ 4,632 \$ 15,541 \$ 18,714 \$ 15,883**

TOTAL FY 25-26 BUDGET **\$ 11,964 \$ 28,517 \$ 29,379 \$ 21,609**

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 30,964	\$ 48,750	\$ 48,750	\$ 56,859
4402	CONTRACT SERVICES	\$ 50,183	\$ 58,700	\$ 58,700	\$ 58,700
4403	UTILITIES	\$ 76,086	\$ 82,064	\$ 82,064	\$ 89,450
4404	REPAIRS/MAINTENANCE	\$ 22,536	\$ 34,594	\$ 34,594	\$ 32,535
4408	UNIFORM ALLOWANCE	\$ 418	\$ 600	\$ 600	\$ 600
4431	FEES	\$ 788	\$ 1,650	\$ 1,650	\$ 1,650
4503	WATER/SEWER	\$ 32,912	\$ 50,000	\$ 50,000	\$ 45,000
Totals		\$ 213,886	\$ 276,358	\$ 276,358	\$ 284,794

Unfunded Liability **\$ 2,633**

Salaries and Benefits

4301 POOL MAINT SALARIES	\$ 37,763	\$ 34,874	\$ 34,389	\$ 36,145
4302 POOL MAINT OVERTIME	\$ 142	\$ 1,000	\$ 1,000	\$ 1,000
4303 POOL MAINT FICA/MEDICARE	\$ 3,470	\$ 2,743	\$ 2,743	\$ 2,764
4309 POOL MAINT SPECIAL PAY	\$ 1,844	\$ 589	\$ 928	\$ 586
4310 POOL MAINT PERS	\$ 5,253	\$ 6,009	\$ 6,009	\$ 3,500
4311 POOL MAINT MEDICAL/DENTAL	\$ 1,914	\$ 6,336	\$ 9,032	\$ 7,140
4312 POOL MAINT WORKER'S COMP	\$ -	\$ 800	\$ 800	\$ 800
4313 POOL MAINT OTHER BENEFITS	\$ 127	\$ 121	\$ 121	\$ 120
4314 POOL MAINT SHARE SAVINGS	\$ 1,760	\$ 396	\$ 396	\$ 442

Total Salary and Benefits **\$ 52,273 \$ 52,868 \$ 55,418 \$ 55,131**

TOTAL FY 25-26 BUDGET **\$ 266,159 \$ 329,226 \$ 331,776 \$ 339,925**

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 31,749	\$ 42,000	\$ 42,000	\$ 40,000
4402	CONTRACT SERVICES	\$ 118,216	\$ 117,851	\$ 117,851	\$ 111,856
4403	UTILITIES	\$ 6,501	\$ 7,500	\$ 7,500	\$ 8,175
4404	REPAIRS/MAINTENANCE	\$ 42,991	\$ 55,000	\$ 55,000	\$ 50,000
4405	TRAINING/TRAVEL	\$ -	\$ 220	\$ 220	\$ 220
4408	UNIFORMS	\$ 2,374	\$ 4,000	\$ 4,000	\$ 5,000
4413	TAX & LICENSE	\$ -	\$ -	\$ -	\$ -
4417	FUEL/OIL	\$ 13,479	\$ 15,500	\$ 15,500	\$ 17,050
4424	HEALTH/SAFETY	\$ 117	\$ -	\$ -	\$ -
4431	FEES	\$ 990	\$ 22,200	\$ 22,200	\$ 2,200
4503	WATER/SEWER	\$ 40,918	\$ 50,000	\$ 50,000	\$ 55,000
4510	EQUIPMENT FUND	\$ 13,377	\$ 20,308	\$ 13,377	\$ 14,982
4820	VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ 48,250
4821	MISC FIELD EQUIPMENT	\$ -	\$ -	\$ -	\$ 60,000
Totals		\$ 270,712	\$ 334,579	\$ 327,648	\$ 412,733

Unfunded Liability

\$ 18,303

Salaries and Benefits

4301 BUILD MAINT SALARIES	\$ 14,507	\$ 205,017	\$ 171,452	\$ 207,012
4302 BUILD MAINT OVERTIME	\$ 1,611	\$ 6,000	\$ 9,000	\$ 6,000
4303 BUILD MAINT FICA/MEDICARE	\$ 1,237	\$ 16,127	\$ 13,127	\$ 15,831
4309 BUILD MAINT SPECIAL PAY	\$ 697	\$ 3,462	\$ 3,462	\$ 3,359
4310 BUILD MAINT PERS	\$ 1,191	\$ 38,152	\$ 38,152	\$ 20,045
4311 BUILD MAINT MEDICAL/DENTAL	\$ 5,844	\$ 37,248	\$ 64,350	\$ 40,892
4312 BUILD MAINT WORKER'S COMP	\$ -	\$ 6,200	\$ 6,200	\$ 6,200
4313 BUILD MAINT OTHER BENEFITS	\$ 53	\$ 709	\$ 709	\$ 689
4314 BUILD MAINT SHARE SAVINGS	\$ -	\$ 2328	\$ 100	\$ 2,532

Total Salary and Benefits

\$ 25,139 \$ 315,243 \$ 306,552 \$ 320,862

TOTAL FY 25-26 BUDGET

\$ 295,852 \$ 649,822 \$ 634,200 \$ 733,595

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4402	CONTRACT SERVICES	\$ -	\$ -	\$ 532	\$ 766
4403	UTILITIES	\$ 9,485	\$ 10,400	\$ 10,400	\$ 11,336
4404	REPAIRS & MAINTENANCE	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
4408	UNIFORM ALLOWANCE	\$ 73	\$ 200	\$ 200	\$ 200
4503	WATER/SEWER	\$ 3,187	\$ 7,000	\$ 7,000	\$ 5,000
Totals		\$ 12,745	\$ 20,600	\$ 21,132	\$ 20,302

Unfunded Liability **\$ 622**

Salaries and Benefits

4301 SHARP MUSM SALARIES	\$ 322	\$ 6,341	\$ 6,341	\$ 6,572
4302 SHARP MUSM OVERTIME PAY	\$ 28	\$ 499	\$ 605	\$ -
4303 SHARP MUSM FICA/MEDICARE	\$ 25	\$ -	\$ -	\$ 503
4309 SHARP MUSM SPECIAL PAY	\$ 3	\$ 107	\$ 232	\$ 107
4310 SHARP MUSM PERS	\$ 25	\$ 1,236	\$ 1,236	\$ 636
4311 SHARP MUSM MEDICAL/DENTAL	\$ 206	\$ 1,152	\$ 1,718	\$ 1,298
4312 SHARP MUSM WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313 SHARP MUSM OTHER BENEFITS	\$ 1	\$ 22	\$ 22	\$ 22
4314 SHARP MUSM SHARE SAVINGS	\$ -	\$ 72	\$ 72	\$ 80

Total Salary and Benefits **\$ 611 \$ 9,429 \$ 10,226 \$ 9,839**

TOTAL FY 25-26 BUDGET **\$ 13,356 \$ 30,029 \$ 31,358 \$ 30,141**

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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4402	CONTRACT SERVICES	\$ 27,500	\$ 15,000	\$ 15,000	\$ 23,500
Totals		\$ 27,500	\$ 15,000	\$ 15,000	\$ 23,500

City of Calistoga
FY 25-26 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **XXXX** Prog Desc: **MONHOFF**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4402	CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ 4,500
4403	UTILITIES	\$ -	\$ -	\$ -	\$ 18,000
4404	REPAIRS & MAINTENANCE	\$ -	\$ -	\$ -	\$ 2,500
4408	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ 250
4503	WATER/SEWER	\$ -	\$ -	\$ -	\$ -
	Totals	\$ -	\$ -	\$ -	\$ 25,250

This Page is Intentionally Left Blank

Parks and Recreation Department Programs

The Parks and Recreation Department is responsible for managing and operating the City's recreation programs, including adult and youth sports, adult and senior fitness classes, aquatics programs, special event permitting, City-sponsored events, and facility rentals.

Recreation Programs

Manages and coordinates recreation opportunities for Calistoga residents of all ages. This includes adult and youth sports leagues, contracted art classes, and seasonal sports and art camps.

Adult and Senior Fitness Classes

Offers a variety of fitness classes designed to promote health and well-being among adults and older adults, including strength, balance, flexibility, and wellness programming.

Special Event Permitting and Park and Facility Rentals

Coordinates the application and approval process for events held within City limits, including parades, bike and running events, weddings, park and facility rentals, and special events. Staff works closely with other City departments to ensure compliance and safety.

City Special Events and Community Partnerships

Organizes and leads key City events such as the Citywide Yard Sale, Safety Day, Spring Egg Hunt, Holiday Dinner, and special events at the Calistoga Community Pool. The department also supports other City-led events like National Night Out and participates in community partner events including Chamber of Commerce Special Events and Celebrate Napa Valley Special Events.

Aquatics Programs

Oversees operations at the Calistoga Community Pool, including swim lessons, lap swim, recreation swim, school-based swim programs, junior lifeguard camps, and water fitness classes. The aquatics team includes 40 to 50 seasonal staff each year. All programs are free for Calistoga residents.

Parks and Recreation Department Programs

MAJOR DEPARTMENT TASKS COMPLETED FISCAL YEAR 2024-25

- ☑ Implemented the new Recreation Manager position, leading the development of the role and successfully recruiting and hiring a qualified candidate to support the growth of Parks and Recreation programs.
- ☑ Expanded community programming and engagement by launching the inaugural Spring Egg Hunt, which drew over 300 participants and introduced a new seasonal tradition. This same commitment to community connection was reflected in the department's presence at Celebrate Napa Valley's Halloween and Holiday events and the Chamber of Commerce's Lighted Tractor Parade, where staff hosted activity booths and interactive experiences.
- ☑ Maintained strong staffing levels and high-quality customer service at the Calistoga Community Pool while offering inclusive aquatic programs for all ages and abilities.
- ☑ Provided lifeguard training and certification for local youth, continuing efforts to build a skilled seasonal aquatics team.
- ☑ Continued to offer successful youth sports programming with strong participation in basketball, soccer, and volleyball leagues coordinated by the department.
- ☑ Collaborated closely with the Fairgrounds Revitalization Director on the review and approval of five special event permits held at the Fairgrounds during the fiscal year.
- ☑ Coordinated with the Public Works Department to successfully complete construction of the Logvy Park project, ensuring timely delivery, budget adherence, and alignment with community goals.
- ☑ Celebrated the completion of the Logvy Park Improvement Project by coordinating a community ribbon cutting event to mark the reopening of the updated park space.

MAJOR DEPARTMENTAL GOALS FOR FISCAL YEAR 2025-26

1. Expand recreation programming with a focus on senior fitness classes, contracted art classes, youth activities such as specialized sports camps, and offerings that engage Calistoga's Spanish-speaking community.
2. Enhance community use of the Calistoga Community Pool by supporting staff development, improving program scheduling, and ensuring a welcoming environment for swimmers of all ages and abilities.
3. Continue collaborating with the Fairgrounds Revitalization Director to review and process an increasing number of special event permit applications for events held at the Napa County Fairgrounds.
4. Deepen partnerships with local organizations hosting community events in Calistoga through continued support, participation, and promotion. Explore opportunities to introduce new City-led special events that reflect community interests and seasonal needs.

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUUPPLIES	\$ 12,468	\$ 19,050	\$ 19,050	\$ 15,000
4402	CONTRACT SERVICES	\$ 48,284	\$ 58,650	\$ 58,650	\$ 55,390
4403	UTILITIES	\$ 18,365	\$ 17,000	\$ 17,000	\$ 18,530
4404	REPAIRS/MAINTENANCE	\$ 677	\$ 2,000	\$ 2,000	\$ 2,000
4405	TRAINING/TRAVEL	\$ 3,965	\$ 3,000	\$ 3,000	\$ 4,700
4408	UNIFORM ALLOWANCE	\$ 759	\$ 1,000	\$ 1,000	\$ 1,000
4410	ADVERTISING	\$ 6,569	\$ 10,000	\$ 10,000	\$ 7,500
4415	MAILING/COPYING	\$ 245	\$ 1,500	\$ 1,500	\$ 1,500
4417	FUEL/OIL	\$ 149	\$ 1,500	\$ 1,500	\$ 1,500
4429	PHONE	\$ -	\$ -	\$ -	\$ -
4430	DUES/SUBSCRIPTIONS	\$ 465	\$ 1,150	\$ 1,150	\$ 2,521
4431	FEES	\$ -	\$ -	\$ -	\$ 5,000
4432	RENTS - LEASE PAYMENTS	\$ 5,847	\$ 6,000	\$ 6,000	\$ 6,000
4452	CROSSING GUARD	\$ 31	\$ -	\$ -	\$ -
4479	UPVALLEY FAMILY CENTER	\$ 100,000	\$ 100,000	\$ 100,000	\$ 130,000
4487	BOYS AND GIRLS CLUB	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
4510	EQUIPMENT FUND	\$ 15,370	\$ 18,347	\$ 15,370	\$ 17,215
Totals		\$ 253,194	\$ 279,197	\$ 276,220	\$ 307,856

Unfunded Liability

\$ 5,495

Salaries and Benefits

4301	RECREATION SALARIES	\$ 280,742	\$ 619,638	\$ 428,778	\$ 437,215
4302	RECREATION OVERTIME PAY	\$ 3,862	\$ 2,000	\$ 2,000	\$ -
4303	RECREATION FICA/MEDICARE	\$ 19,828	\$ 47,999	\$ 32,730	\$ 33,837
4305	RECREATION INCENTIVE PAY	\$ -	\$ -	\$ -	\$ -
4308	RECREATION PART TIME WAGES	\$ -	\$ -	\$ -	\$ -
4309	RECREATION SPECIAL PAY	\$ 5,440	\$ 7,800	\$ 7,800	\$ 5,100
4310	RECREATION PERS	\$ 17,521	\$ 58,671	\$ 58,671	\$ 39,999
4311	RECREATION MEDICAL/DENTAL	\$ 42,792	\$ 91,742	\$ 58,871	\$ 52,701
4312	RECREATION WORKER'S COMP	\$ 27,277	\$ 22,000	\$ 22,000	\$ 22,000
4313	RECREATION OTHER BENEFITS	\$ 1,005	\$ 1,847	\$ 1,847	\$ 1,318
4314	RECREATION SHARE SAVINGS	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 398,467 \$ 851,697 \$ 612,697 \$ 597,664

TOTAL FY 25-26 BUDGET

\$ 651,661 \$ 1,130,894 \$ 888,917 \$ 905,520

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 23	\$ 7,700	\$ 7,700	\$ -
4402	CONTRACT SERVICES	\$ 5,550	\$ 22,900	\$ 22,900	\$ -
4405	TRAINING/TRAVEL	\$ -	\$ -	\$ -	\$ -
4408	UNIFORM ALLOWANCE	\$ -	\$ -	\$ -	\$ -
4410	ADVERTISING	\$ -	\$ -	\$ -	\$ -
4430	DUES/SUBSCRIPTIONS	\$ -	\$ -	\$ -	\$ -
4452	CROSSING GUARD	\$ -	\$ -	\$ -	\$ -
Totals		\$ 5,573	\$ 30,600	\$ 30,600	\$ -

4301	EDUC/REC COURSE SALARIES	\$ 5,805	\$ -	\$ -	\$ -
4302	EDUC/REC COURSE OVERTIME	\$ -	\$ -	\$ -	\$ -
4303	EDUC/REC COURSE FICA/MEDICARE	\$ 877	\$ -	\$ -	\$ -
4308	EDUC/REC COURSE PART TIME	\$ 5,564	\$ -	\$ -	\$ -
4309	EDUC/REC COURSE SPECIAL PAY	\$ 80	\$ -	\$ -	\$ -
4310	EDUC/REC COURSE PERS	\$ 338	\$ -	\$ -	\$ -
4311	EDUC/REC COURSE MEDICAL/DENTAL	\$ 450	\$ -	\$ -	\$ -
4312	EDUC/REC COURSE WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313	EDUC/REC COURSE OTHER BENEFITS	\$ 14	\$ -	\$ -	\$ -
4314	EDUC/REC COURSE SHARE SAVINGS	\$ -	\$ -	\$ -	\$ -
Total Salary and Benefits		\$ 13,129	\$ -	\$ -	\$ -
TOTAL FY 25-26 BUDGET		\$ 18,702	\$ 30,600	\$ 30,600	\$ -

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 663	\$ 2,000	\$ 2,000	\$ 1,850
4402	CONTRACT SERVICES	\$ 20,965	\$ 34,200	\$ 34,200	\$ 34,500
4410	ADVERTISING	\$ -	\$ 1,200	\$ 1,200	\$ -
4432	LEASE PAYMENTS	\$ -	\$ -	\$ -	\$ -
Totals		\$ 21,628	\$ 37,400	\$ 37,400	\$ 36,350

Salaries and Benefits

4301	SENIOR PROGRAMS SALARIES	\$ 1,365	\$ -	\$ -	\$ -
4302	SENIOR PROGRAMS OVERTIME PAY	\$ -	\$ -	\$ -	\$ -
4303	SENIOR PROGRAMS FICA/MEDICARE	\$ 103	\$ -	\$ -	\$ -
4308	SENIOR PROGRAMS PART TIME WAGES	\$ -	\$ -	\$ -	\$ -
4309	SENIOR PROGRAMS SPECIAL PAY	\$ -	\$ -	\$ -	\$ -
4310	SENIOR PROGRAMS PERS	\$ 105	\$ -	\$ -	\$ -
4311	SENIOR PROGRAMS MEDICAL/DENTAL	\$ 221	\$ -	\$ -	\$ -
4312	SENIOR PROGRAMS WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313	SENIOR PROGRAMS OTHER BENEFITS	\$ 6	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 1,800	\$ -	\$ -	\$ -
-----------------	-------------	-------------	-------------

TOTAL FY 25-26 BUDGET

\$ 23,428	\$ 37,400	\$ 37,400	\$ 36,350
------------------	------------------	------------------	------------------

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$2,067	\$5,200	\$5,200	\$9,000
4402	CONTRACT SERVICES	\$2,229	\$7,800	\$7,800	\$1,000
Totals		\$ 4,296	\$ 13,000	\$ 13,000	\$ 10,000

Salaries and Benefits

4301	COMM EVENTS SALARIES	\$ 2,220	\$ -	\$ -	\$ -
4303	COMM EVENTS FICA/MEDICARE	\$ 259	\$ -	\$ -	\$ -
4305	COMM EVENTS INCENTIVE PAY	\$ -	\$ -	\$ -	\$ -
4308	COMM EVENTS PART TIME WAGES	\$ 1,139	\$ -	\$ -	\$ -
4309	COMM EVENTS SPECIAL PAY	\$ 40	\$ -	\$ -	\$ -
4310	COMM EVENTS PERS	\$ 117	\$ -	\$ -	\$ -
4311	COMM EVENTS MEDICAL/DENTAL	\$ 114	\$ -	\$ -	\$ -
4312	COMM EVENTS WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313	COMM EVENTS OTHER BENEFITS	\$ 4	\$ -	\$ -	\$ -
4314	COMM EVENTS SHARE SAVINGS	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits	\$ 3,893	\$ -	\$ -	\$ -
TOTAL FY 25-26 BUDGET	\$ 8,189	\$ 13,000	\$ 13,000	\$ 10,000

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIAL/SUPPLIES	\$ 5,332	\$ 8,500	\$ 8,500	\$ 16,575
4402	CONTRACT SERVICES	\$ 25,617	\$ 29,200	\$ 29,200	\$ 16,065
4404	REPAIRS/MAINTENANCE	\$ 2,998	\$ 5,000	\$ 5,000	\$ 5,000
4405	TRAINING/TRAVEL	\$ 648	\$ 3,000	\$ 3,000	\$ 5,000
4408	UNIFORM ALLOWANCE	\$ 3,300	\$ 3,500	\$ 3,500	\$ 3,675
4410	ADVERTISING	\$ -	\$ 1,200	\$ 1,200	\$ -
4430	DUES/SUBSCRIPTIONS	\$ -	\$ 750	\$ 750	\$ -
4460	Pool PRO	\$ 48	\$ -	\$ -	\$ -
4468	RESALE AND PURCHASE	\$ 2,226	\$ 3,500	\$ 3,500	\$ 2,100
Totals		\$ 40,167	\$ 54,650	\$ 54,650	\$ 48,415

Salaries and Benefits

4301	AQUATIC SERVICE SALARIES	\$ 19,612	\$ -	\$ -	\$ -
4302	AQUATIC SERVICE OVERTIME PAY	\$ 8,956	\$ 1,908	\$ 1,908	\$ -
4303	AQUATIC SERVICE FICA/MEDICARE	\$ 24,265	\$ -	\$ 23,530	\$ -
4308	AQUATIC SERVICE PART TIME WAGES	\$ 289,057	\$ 300,000	\$ 300,000	\$ 308,672
4309	AQUATIC SERVICE SPECIAL PAY	\$ 140	\$ -	\$ -	\$ -
4310	AQUATIC SERVICE PERS	\$ 3,583	\$ -	\$ -	\$ -
4311	AQUATIC SERVICE MEDICAL/DENTAL	\$ 2,791	\$ -	\$ -	\$ -
4312	AQUATIC SERVICE WORKER'S COMP	\$ -	\$ -	\$ -	\$ -
4313	AQUATIC SERVICE OTHER BENEFITS	\$ 78	\$ -	\$ -	\$ -
4314	AQUATIC SERVICE SHARE SAVINGS	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 348,482	\$ 301,908	\$ 325,438	\$ 308,672
-------------------	-------------------	-------------------	-------------------

TOTAL FY 25-26 BUDGET

\$ 388,649	\$ 356,558	\$ 380,088	\$ 357,087
-------------------	-------------------	-------------------	-------------------

City of Calistoga
FY 25-26 Adopted Budget
Account Detail Budget Worksheet

Fund # : **01** Prog #: **4174** Prog Desc: **LIBRARY SERVICES**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4402	CONTRACT SERVICES	\$ 170,334	\$ 187,000	\$ 187,000	\$ 188,000
Totals		\$ 170,334	\$ 187,000	\$ 187,000	\$ 188,000

Fairground Department Programs

Calistoga Fairground Operations

The Calistoga Fairground is the newest city resource that supports regional community resilience, recreational access, and emergency preparedness. The grounds include multiple facilities—such as the Tubbs Building, Tucker Building, Butler Building, Cropp Building, Calistoga Speedway, Pavilion, RV Park, and open space from the former St. Helena Golf Course. These areas are used for a variety of civic, rental, and emergency purposes. Oversight and management of the fairgrounds is coordinated by the Fairgrounds Revitalization Director with support from Parks and Recreation and community volunteers.

In addition to its role in community events and emergency readiness, the fairgrounds serve a critical infrastructure function as the City's primary site for reclaimed wastewater distribution. As the number one purveyor of reclaimed water expenditure for Calistoga, the site is essential for supporting wastewater management and meeting ongoing municipal needs during periods of resource constraint.

Facility Use and Rentals

The Fairgrounds Department manages and promotes the use of the Tubbs Building, Tucker Building, and surrounding grounds for short-term rentals, long-term leases, and public benefit. The fairgrounds hosted a growing number of community events this fiscal year, both free and ticketed, and are becoming a consistent site for meetings, private functions, and training sessions.

Community Engagement and Events

The Fairgrounds Department supports public gatherings and community access through city-sponsored and third-party events. These include celebrations, public forums, preparedness events, and coordination with local nonprofit partners. The grounds are maintained as a flexible-use site with capacity for both large-scale events and regular small-group activity.

Calistoga Fairgrounds Ag Day

Calistoga Fairgrounds Ag Day is an agricultural fair that celebrates local food systems, farming heritage, and agricultural education. It includes farm equipment exhibits, and educational programming that connects residents to the agricultural roots of the region. This event is a critical component in maintaining the site's status as a state-designated fairgrounds California Network of Fairs (Network), consisting of 52 district agricultural associations (DAAs), 22 county/city fairs, two citrus fruit fairs, and the California Exposition and State Fair (Cal Expo).

Emergency Preparedness and Training

The Calistoga Fairground serves as a regional site for emergency training, staging, and resiliency planning. Partners including Calistoga Fire, Calistoga Police, Cal Fire, CHP, Napa County OES, Calistoga Emergency Response team, and other agencies use the fairgrounds to maintain local readiness in the face of wildfire, weather, and other hazards.

Volunteer Contributions

A key strength of the fairground's operation has been the extensive volunteer effort from local residents, local businesses and partner organizations. Much of the recent renovation work, including labor, equipment, and even materials, has been donated by dedicated community members. This grassroots effort has helped restore and maintain facilities at minimal cost to the City, while fostering a deep sense of community ownership and pride in the grounds.

MAJOR TASKS COMPLETED FISCAL YEAR 2024-25

- Opened public rentals of the RV Park, Tubbs Building, Tucker Building, and surrounding grounds, increasing revenue, utilization and public engagement.
- Secured new and renegotiated long-term leases that generate sustainable revenue for fairgrounds operations.
- Hosted both free and ticketed community events, increasing the fairgrounds' visibility and accessibility to residents.
- Hosted Calistoga Fairgrounds Ag Day to support agricultural education and preserve the fairgrounds' state designation.
- Supported ongoing emergency training and planning efforts on site, reinforcing the fairgrounds' role in local resiliency infrastructure.
- Coordinated significant volunteer-led renovation efforts, reducing operational costs while enhancing facilities.
- Repaired major sections of the irrigation and reclaimed water infrastructure in order to maintain reclaimed water distribution operations, providing essential service as the City's primary reclaimed water disbursement site.

MAJOR GOALS FOR FISCAL YEAR 2025-26

1. Support the Fairgrounds Advisory Committee: Facilitate the work of the newly established committee by providing the necessary resources and coordination to help them offer informed advice, conduct research, and make recommendations on matters related to the fairgrounds.
2. Develop a Long-Term Fiscal Sustainability Plan: Create a strategic roadmap to guide revitalization efforts, secure funding through grants and partnerships, and ensure the site's financial viability. The plan will emphasize the fairgrounds' role in supporting recreational, cultural, and economic development.
3. Enhance Community Engagement and Stewardship: Continue ongoing community outreach and volunteer efforts to maintain the grounds' appearance and foster a strong sense of community involvement in the care and future of the property.
4. Establish a Maintenance position to support the revitalization of the Calistoga Fairgrounds by addressing deferred maintenance, repairing neglected infrastructure, and ensuring the smooth return of community programs, events, and activities.
5. Maintain and enhance reclaimed water operations to support wastewater management and ongoing municipal needs during periods of resource constraint.

City of Calistoga
FY 25 - 26 Adopted Budget
Account Detail Budget Worksheet

Fund #: **70** Prog #: **5592** Prog Desc: **FAIRGROUNDS**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES				\$ 85,000
4402	CONTRACT SERVICES	\$ -	\$ 450,000	\$ 450,000	\$ 410,430
4403	UTILITIES				\$ 185,600
4404	MAINTENANCE & REPAIRS				\$ 150,000
4405	TRAINING/MEETINGS				\$ 2,500
4408	UNIFORMS				\$ 2,000
4417	FUEL/OIL				\$ 15,000
4424	HEALTH/SAFETY				\$ 3,200
4431	FEES				\$ 5,000
4510	EQUIP				\$ 79,300
4821	MISC.				\$ 4,500
4905	FY 24/25 Butler Roof \$141,930 CIP				
4905	FY 24/25 Landscaping \$275,000 CIP				
	NEW SALARY/BENEFITS				\$ 107,250
	REVENUE		\$ (100,000)	\$ (100,000)	\$ (527,025)
4915	SEWER LATERAL REPLACEMENT-CIP				\$ -
	Totals	\$ -	\$ 350,000	\$ 350,000	\$ 522,755

		Liability/Property Insurance	\$ 42,000
	Salaries and Benefits		
4301	FAIRGROUNDS SALARIES	231,620	231,620 \$ 206,082
4302	FAIRGROUNDS OVERTIME PAY		
4303	FAIRGROUNDS FICA/MEDICARE	18,132	18,132 \$ 13,472
4308	FAIRGROUNDS PART TIME WAGES		\$ -
4309	FAIRGROUNDS SPECIAL PAY		\$ 5,400
4310	FAIRGROUNDS PERS	23,394	23,394 \$ 16,219
4311	FAIRGROUNDS MEDICAL/DENTAL	15,269	15,269 \$ 11,748
4312	FAIRGROUNDS WORKER'S COMP	4,000	4,000 \$ 4,000
4313	FAIRGROUNDS OTHER BENEFITS	6,117	6,117 \$ 717
4316	FAIRGROUNDS EMPLOYER PAD 401 (A)		\$ -

Total Salary and Benefits	\$ -	\$ 298,532	\$ 298,532	\$ 299,637
----------------------------------	-------------	-------------------	-------------------	-------------------

TOTAL FY 25-26 BUDGET	\$ -	\$ 648,532	\$ 648,532	\$ 822,392
------------------------------	-------------	-------------------	-------------------	-------------------

This Page is Intentionally Left Blank

FUND #: 01					
GENERAL CAPITAL IMPROVEMENT PROGRAM FUND					
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
	GRANTS AND CONTRIBUTION	\$ -	\$ -	\$ -	\$ -
	TRANSFER IN - OTHER CAPITAL FUNDS	\$ -	\$ -	\$ -	\$ -
	GENERAL FUND CIP PROGRAM FUNDS	\$ -	\$ -	\$ -	\$ 2,828,010
	Total Revenue ----->	\$ -	\$ -	\$ -	\$ 2,828,010
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4607 4402	FEE STUDY	\$ 7,441	\$ -	\$ -	\$ -
4658 4915	STATE CLEEPS	\$ 965	\$ -	\$ -	\$ -
5200 4915	PIONEER	\$ 40,000	\$ 25,000	\$ 13,472	\$ -
5402 4405	PAVEMENT MAINT. TRAINING/TRAVEL	\$ 6,370	\$ -	\$ -	\$ -
5402 4905	PAVEMENT MAINT.	\$ 17,394	\$ -	\$ -	\$ -
5402 4915	PAVEMENT MAINT.	\$ 2,724,034	\$ 1,775,000	\$ 200,000	\$ 1,665,000
5501 4915	CITY HALL IMPROVEMENTS	\$ 13,887	\$ 5,117	\$ 5,117	\$ -
5521 4905	FAIRWAY PATH	\$ 273,000	\$ -	\$ -	\$ -
5530 4915	SIDEWALK IMPROVEMENT	\$ 20,300	\$ 50,000	\$ 63,149	\$ -
5569 4915	LOGVY PARK IMPROVEMENTS	\$ 15,224	\$ 626,000	\$ 615,444	\$ -
5570 4905	PARKLETS	\$ 97	\$ 3,514	\$ 3,514	\$ -
5592 4402	FAIRGROUNDS CONTRACT	\$ 167,472	\$ -	\$ -	\$ -
5592 4415	FAIRGROUNDS MAILING/COPYING	\$ 55	\$ -	\$ -	\$ -
5637 4402	BRANNAN STREET FLASHING BEACON	\$ 57,054	\$ -	\$ -	\$ -
5638 4402	UPVLY CNTR CONTRACT	\$ 50,000	\$ -	\$ -	\$ -
5639 4402	CAH GEOTHERMAL CONTRACT	\$ 5,901	\$ -	\$ -	\$ -
5640 4402	NAPA RVR FOOT CONTRACT	\$ 3,691	\$ -	\$ -	\$ -
5644 4915	EV CHARGING STATIONS	\$ 23,918	\$ -	\$ -	\$ 200,000
5645 4915	MASTER SERV AG	\$ 529	\$ 100,000	\$ 50,000	\$ 50,000
5647 4915	VEGETATION MGMT	\$ 24,250	\$ -	\$ -	\$ -
5648 4402	CDBG CV UTILITY CONTRACT	\$ 73,763	\$ 3,018	\$ 3,018	\$ -
5651 4915	CITY HALL MODULAR	\$ 225,005	\$ -	\$ -	\$ -
5652 4915	FACILITY IMPROVEMENTS- CITY HALL	\$ 24,483	\$ -	\$ -	\$ -
5653 4915	FACILITY IMPROVEMENTS- COMM CENTER	\$ 77,698	\$ -	\$ -	\$ -
5655 4915	REPLACE LIGHTS AT TENNIS COURTS	\$ 19,572	\$ -	\$ -	\$ -
5656 4915	REPLACE MAIN POOL HEATHER	\$ 32,375	\$ -	\$ -	\$ -
5657 4915	REPLACE RETAINING WALL- MAXFIELD PATH	\$ 35,274	\$ -	\$ -	\$ -
5658 4915	SPEED CUSHION STUDY	\$ 9,705	\$ 15,000	\$ 900	\$ 15,000
5659 4915	SOUND WALL FOR FIRE DEPT	\$ 28,286	\$ -	\$ -	\$ -
5667 4905	COMPOST BINS	\$ 277	\$ -	\$ -	\$ -
5667 4915	COMPOST BINS	\$ 24,009	\$ -	\$ -	\$ -
5668 4905	SOUTH OAK BRIDGE	\$ 4,969	\$ 15,000	\$ 8,799	\$ 577,510
5668 4915	SOUTH OAK BRIDGE	\$ 96,044	\$ -	\$ -	\$ -
5669 4915	IMPROVEMENTS TO BUILDINGS	\$ 79,897	\$ 120,000	\$ 119,946	\$ 185,000
5670 4915	IMPROVEMENTS TO PARKS	\$ -	\$ 42,000	\$ 8,154	\$ -
5671 4915	IMPROVEMENTS TO POOL	\$ -	\$ 15,000	\$ 14,294	\$ -
NEW	BRANNAN STREET SIDEWALKS	\$ -	\$ 150,000	\$ -	\$ 135,500
5673 4915	REPLACE CORP YARD GENERATOR	\$ -	\$ 65,000	\$ 59,398	\$ -
	Total Expenses ----->	\$ 4,006,998	\$ 3,009,649	\$ 1,165,204	\$ 2,828,010

This Page is Intentionally Left Blank

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 monitor samples, tests and reports (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 over 40 miles of water mains, 752 valves and 184 fire hydrants. The water system has a total of four storage tanks: Mt. Washington (1.5MG), Feige Canyon (1MG), High Street (20k), and Kimball clearwell (100k). The Division responds to water leaks and after-hours service calls, reads over 1,650 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 participate in on-going education for certification in water distribution through the State Water Board's Division of Drinking Water.

Water Treatment & Operations

The goal of the water treatment and operations division is to provide continuous, safe, potable water to the City's residents, businesses, and visitors from Calistoga. The city has two sources of water supply: one treated locally by the City of Calistoga and the other treated by the City of Napa Water Division. Calistoga's facility is Kimball Water Treatment Plant (WTP) that provides about 25% of the cities drinking water while the remaining 75% is treated by the City of Napa Water Division and delivered to Calistoga.

Kimball Water Treatment Plant supply comes from Kimball Dam and Reservoir that has a storage of 267 acre-feet (AF) and up to 328AF when four additional flashboards can be install by permit. Kimball Water Treatment Plant can treat up to 360,000 gallons per day and supplies water to the distribution system.

The City of Napa treats Calistoga's drinking water supply from the State Water Project source, or the local Hennessey Water Supply. The water is delivered from Napa to Calistoga by a metered connection just south of the intersection of Silverado Trail and Hwy 128, near the Lake Hennessey intersection. At this point Calistoga owns an 11-mile-long transmission main, which is often referred to as the North Bay Aqueduct (NBA) water main that delivers water to Calistoga's Duanweal Water booster pump station where it is pumped into the water distribution system. There is an additional pump station near Pope Street that is

occasionally used when Napa delivers lower pressure water supply that requires additional boosting up to the Dunaweal pump station.

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. The new rates include anticipated O&M increases as well as necessary capital that is forecast to be completed by 2028.

Water Capital

City staff continue to pursue two Hazard Mitigation Grant Program (HMGP) applications for Kimball New Intake/Drain Valve, and Kimball Dam Raise Improvement projects totaling \$4.5M.

Projects planned this fiscal year include completing replacement of all manual water meters with auto read meters, completing Conn Creek water line relocation design/permitting, looping Brannan waterline and completing 10% design replacements of 3.5 miles of aging water lines that are 75 to 100+ years old.

Major Department Tasks Completed Fiscal Year 24/25

- ☑ Complete installation of new PLC/Generator/Auto transfer switch at Kimball WTP
- ☑ Install additional auto read water meters about 125 meters.
- ☑ Complete Pope Street PLC/SCADA and electric panel upgrades
- ☑ Continued to respond to Kimball Intake/Drain Valve grant RFI's.
- ☑ Continued to respond to Kimball Dam raise grant RFI's.
- ☑ Completed design of Lincoln Ave water main replacement bridge to Washington and obtained Caltrans Encroachment Permit
- ☑ RFP design of water pipe replacement aging water pipes 10-yr outlook
- ☑ Procured Consultant and began Phase II of Conn Creek waterline.

Major Departmental Goals for Fiscal Year 25/26

- Replace all manual water meters with auto read meters
- Complete Design/Permitting of Conn creek water line relocation and creek restoration
- Complete 10% designs/costs and future grant or bonding needs for repairing 10% of underground water distribution system or 3.5miles of aging water lines over 75-years old
- Continue TTHM/HAA5 reduction measures to reduce DBPs
- Complete Water main loop at Brannan and Lincoln Intersection
- If grant authorized, complete permitting and construction of Kimball new intake/drain valve
- If grant authorized, begin design of the Kimball Dam raise and spillway hardening project

FUND #: 02	WATER FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Budget FY 24-25	Adopted Budget FY 25-26
3221	DELINQUENT PENALTIES & CHARGES	\$ 504	\$ 234	\$ 274
3251	INVESTMENT EARNINGS	\$ 23,706	\$ 2,000	\$ -
3260	RENTAL INCOME	\$ -	\$ -	\$ -
3267	CONNECTION (METER SETTING FEE)	\$ 19,539	\$ -	\$ -
3282	Reimb for Misc City Services	\$ 18,364	\$ 71,254	\$ 133,044
3289	OTHER REVENUE	\$ 43,880	\$ 146,053	\$ 17,556
3299	TRANSFERS IN	\$ 47,562		
3401	SINGLE RESIDENT	\$ 1,124,497	\$ 1,412,097	\$ 1,446,839
3401 0001	LIRA CREDIT	\$ (32,014)	\$ (38,145)	\$ (42,962)
3403	MULTI RESIDENT	\$ 405,620	\$ 562,145	\$ 586,649
3405	MOBILE HOMES	\$ 224,496	\$ 308,018	\$ 252,445
3409	RESIDENTIAL METER CHARGE	\$ 1,192,650	\$ 1,463,212	\$ 1,572,959
3410	TRANSIENT GEN.	\$ 466,768	\$ 708,098	\$ 773,845
3412	SPAS	\$ 121,107	\$ 185,966	\$ 218,637
3414	CAMP GROUNDS	\$ 13,698	\$ 10,794	\$ 23,038
3416	BED & BREAKFAST	\$ 31,033	\$ 52,163	\$ 56,638
3419	TRANSIENT METER CHARGE	\$ 304,444	\$ 398,951	\$ 495,838
3420	COMM. GENERAL	\$ 17,484	\$ 174,834	\$ 201,923
3422	RESTAURANTS	\$ 81,237	\$ 113,487	\$ 132,279
3424	LAUNDRIES	\$ 16,684	\$ 21,670	\$ 25,900
3426	PUBLIC BLDG.	\$ 40,016	\$ 42,343	\$ 72,134
3428	MEDICAL CARE	\$ 48,948	\$ 32,257	\$ 36,389
3429	COMMERCIAL METER CHARGE	\$ 301,741	\$ 339,997	\$ 397,430
3440	INDUST. GENERAL	\$ 710	\$ 770	\$ 868
3442	BOTTLING WORKS	\$ 41,059	\$ 2,867	\$ 3,323
3443	COMMERCIAL SOCIAL	\$ 52,823	\$ 79,770	\$ 96,350
3449	INDUSTRIAL METER CHARGE	\$ 13,585	\$ 22,691	\$ 28,154
	GRANT REVENUES		\$ -	
	Total Revenue Annually	\$ 4,620,141	\$ 6,113,526	\$ 6,529,550

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 10,864	\$ 20,000	\$ 20,000	\$ 20,000
4402	CONTRACT SERVICES	\$ 64,123	\$ 77,051	\$ 77,051	\$ 52,000
4403	UTILITIES	\$ 2,754	\$ 2,800	\$ 2,800	\$ 2,800
4404	REPAIRS/MAINTENANCE	\$ 39,007	\$ 38,000	\$ 38,000	\$ 38,000
4405	TRAINING/TRAVEL	\$ 3,837	\$ 2,970	\$ 2,970	\$ 4,000
4408	UNIFORMS	\$ 2,702	\$ 3,600	\$ 3,600	\$ 3,600
4410	ADVERTISING	\$ -	\$ -	\$ -	\$ -
4415	MAILING/COPYING	\$ 436	\$ 220	\$ 220	\$ 100
4417	FUEL/OIL	\$ 1,578	\$ 3,100	\$ 3,100	\$ 3,000
4310	PENSION EXPENSE	\$ -	\$ 59,950	\$ 59,950	\$ -
4424	HEALTH/SAFETY	\$ -	\$ -	\$ -	\$ -
4428	WATER METERS	\$ -	\$ -	\$ -	\$ 75,000
4430	DUES/SUBSCRIPTIONS	\$ -	\$ 12,000	\$ 12,000	\$ 10,000
4434	VEHICLES - REPAIRS & MAINTENANCE	\$ 13,927	\$ 9,400	\$ 9,400	\$ 17,400
4510	EQUIPMENT FUND RENTAL	\$ 24,829	\$ 46,338	\$ 28,619	\$ 32,053
4456	BAD DEBT EXPENSE	\$ -	\$ 250	\$ 250	\$ -
4820	VEHICLES - R&S	\$ 20,000	\$ 26,700	\$ 26,700	\$ 54,668
4821	MISC FIELD EQUIP	\$ -	\$ 100,000	\$ 100,000	\$ 62,500
	TRANSFER OUT - TO CIP				
Totals		\$ 184,057	\$ 402,379	\$ 384,660	\$ 375,121

Unfunded Liability

\$ 45,777

Salaries and Benefits

4301	WATER DIST SALARIES	\$ 332,680	\$ 243,062	\$ 243,062	\$ 312,161
4302	WATER DIST OVERTIME PAY	\$ 33,135	\$ -	\$ -	\$ -
4303	WATER DIST FICA/MEDICARE	\$ 29,420	\$ 19,119	\$ 19,119	\$ 23,872
4308	WATER DIST PART TIME WAGES	\$ 6,734	\$ -	\$ -	\$ -
4309	WATER DIST SPECIAL PAY	\$ 23,135	\$ 4,104	\$ 4,104	\$ 5,064
4310	WATER DIST PERS	\$ 90,156	\$ -	\$ -	\$ 30,227
4311	WATER DIST MEDICAL/DENTAL	\$ 62,732	\$ 44,160	\$ 44,160	\$ 61,663
4312	WATER DIST WORKER'S COMP	\$ 11,990	\$ 12,000	\$ 12,000	\$ 12,000
4313	WATER DIST OTHER BENEFITS	\$ 1,991	\$ 840	\$ 840	\$ 1,038
4314	WATER DIST SHARE SAVINGS	\$ 5,820	\$ 2,760	\$ 2,760	\$ 3,818
4316	WATER DIST EMPLR PD 401 (A)	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 597,793 \$ 326,045 \$ 326,045 \$ 495,620

Depreciation

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

TOTAL FY 25-26 BUDGET

\$ 1,141,492 \$ 1,073,424 \$ 1,055,705 \$ 1,215,741

City of Calistoga
FY 25 -26 Adopted Budget
Account Detail Budget Worksheet

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

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 105,606	\$ 113,000	\$ 113,000	\$ 100,000
4402	CONTRACT SERVICES	\$ 115,600	\$ 111,280	\$ 111,280	\$ 75,000
4403	UTILITIES	\$ 137,634	\$ 170,000	\$ 170,000	\$ 170,000
4404	REPAIRS/MAINTENANCE	\$ 9,811	\$ 25,000	\$ 25,000	\$ 50,000
4405	TRAINING/TRAVEL	\$ 4,763	\$ 5,000	\$ 5,000	\$ 5,000
4408	UNIFORMS	\$ 2,350	\$ 4,000	\$ 4,000	\$ 5,000
4410	ADVERTISING	\$ -	\$ -	\$ -	\$ -
4413	TAXES/FEES	\$ 2,915	\$ 4,500	\$ 4,500	\$ 6,500
4415	MAILING/COPYING	\$ 6,183	\$ 6,800	\$ 6,800	\$ 4,000
4417	FUEL/OIL	\$ 3,865	\$ 6,050	\$ 6,050	\$ 14,000
4310	PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -
4424	HEALTH/SAFETY	\$ 201	\$ 900	\$ 900	\$ 500
4430	DUES/SUBSCRIPTIONS	\$ 1,099	\$ 744	\$ 744	\$ 2,000
4431	FEES	\$ 46,335	\$ 47,777	\$ 47,777	\$ 47,777
4432	LEASE PAYMENTS	\$ 19,496	\$ 29,423	\$ 29,423	\$ -
4434	VEHICLE REPAIRS	\$ 10,685	\$ 7,500	\$ 7,500	\$ 7,500
4455	PENALTIES / INTEREST	\$ 5,186	\$ -	\$ -	\$ -
4439	CENTRAL SERV. OVERHEAD	\$ 165,000	\$ 82,500	\$ 82,500	\$ 82,500
4503	WATER PURCHASE/NBA-KERN	\$ 1,998,062	\$ 2,130,000	\$ 2,130,000	\$ 2,400,000
4510	EQUIPMENT FUND RENTAL	\$ 113,600	\$ 122,243	\$ 130,938	\$ 146,651
4820	VEHICLES - R&S	\$ -	\$ 26,000	\$ 26,000	\$ 15,600
4821	MISC FIELD EQUIPMENT	\$ -	\$ -	\$ -	\$ 60,000
4823	COMPUTER EQUIP	\$ -	\$ -	\$ -	\$ -
	WATER DEBT SERVICE	\$ 431,116	\$ 431,766	\$ 431,766	\$ 431,866
	WATER DEBT GENERAL FUND	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	TRANSFER OUT - TO CIP				
Totals		\$ 3,279,509	\$ 3,424,483	\$ 3,433,178	\$ 3,723,894

Unfunded Liability

\$ 46,367

Salaries and Benefits

4301	WATER TREAT SALARIES	\$ 266,769	\$ 221,926	\$ 221,926	\$ 235,490
4302	WATER TREAT OVERTIME PAY	\$ 25,086	\$ -	\$ -	\$ -
4303	WATER TREAT FICA/MEDICARE	\$ 23,556	\$ 17,457	\$ 17,457	\$ 18,008
4308	WATER TREAT PART TIME WAGES	\$ 6,668	\$ -	\$ -	\$ -
4309	WATER TREAT SPECIAL PAY	\$ 32,188	\$ 3,747	\$ 3,747	\$ 3,821
4310	WATER TREAT PERS	\$ 59,119	\$ -	\$ -	\$ 22,802
4311	WATER TREAT MEDICAL/DENTAL	\$ 44,867	\$ 40,320	\$ 40,320	\$ 46,518
4312	WATER TREAT WORKER'S COMP	\$ 11,578	\$ 15,500	\$ 15,500	\$ 15,500
4313	WATER TREAT OTHER BENEFITS	\$ 1,660	\$ 767	\$ 767	\$ 783
4314	WATER TREAT SHARE SAVINGS	\$ -	\$ 2,520	\$ 2,520	\$ 2,880
4316	WATER EMPLR PD 401(A)	\$ -	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 471,491 \$ 302,237 \$ 302,237 \$ 392,169

Depreciation

\$ 310,652 \$ 295,000 \$ 295,000 \$ 295,000

TOTAL FY 25-26 BUDGET

\$ 4,061,652 \$ 4,021,720 \$ 4,030,415 \$ 4,411,063

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
4402	CONTRACT SERVICES	\$ 140	\$ 500	\$ 500	\$ 500
4404	REPAIRS AND MAINTENANCE	\$ -	\$ -	\$ -	\$ -
4405	TRAINING/TRAVEL	\$ -	\$ -	\$ -	\$ -
4410	ADVERTISING	\$ 1,485	\$ 1,500	\$ 1,500	\$ -
4415	POSTAGE / REPRODUCTION	\$ -	\$ 500	\$ 500	\$ -
4422	PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -
4808	REBATE PROGRAMS	\$ 1,922	\$ 5,000	\$ 5,000	\$ 5,000
4822	MISC OFFICE EQUIPMENT	\$ -	\$ -	\$ -	\$ -
Totals		\$ 3,547	\$ 8,500	\$ 8,500	\$ 6,500

Salaries and Benefits

4301	WATER CONS SALARIES	\$ 5,515	\$ -	\$ -	\$ -
4303	WATER CONS FICA/MEDICARE	\$ 514	\$ -	\$ -	\$ -
4308	WATER CONS PART TIME WAGES	\$ 11,329	\$ -	\$ -	\$ -
4309	WATER CONS SPECIAL PAY	\$ 43	\$ -	\$ -	\$ -
4310	WATER CONS PERS	\$ 424	\$ -	\$ -	\$ -
4311	WATER CONS MEDICAL/DENTAL	\$ 886	\$ -	\$ -	\$ -
4313	WATER CONS OTHER BENEFITS	\$ 22	\$ -	\$ -	\$ -

Total Salary and Benefits

\$ 18,732	\$ -	\$ -	\$ -
------------------	-------------	-------------	-------------

TOTAL FY 25-26 BUDGET

\$ 22,279	8,500	8,500	\$ 6,500
------------------	--------------	--------------	-----------------

FUND #: 12		WATER CIP FUND				
Revenue	Description	Unaudited Revenue FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26	
3230	Other Grants	\$ -	\$ 119,559	\$ 119,559	\$ 1,438,174	
3230 0001	CONN CREEK WATER LINE	\$ -	\$ -	\$ -	\$ -	
3230 0002	Dunawear Station	\$ -	\$ -	\$ -	\$ -	
3251	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -	
3269	IMPACT FEE (ONE TIME)	\$ -	\$ 110,000	\$ -	\$ -	
3299	TRANSFERS IN	\$ -	\$ 287,000	\$ 650,000	\$ 1,900,000	
	GENERAL FUND WATER LOAN	\$ 500,000				
	Total Revenue ----->	\$ 500,000	\$ 516,559	\$ 769,559	\$ 3,338,174	
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26	
4131 5227	WATER DISTRIB. KIMBALL WTRMAIN	\$ -	\$ -	\$ -	\$ -	
4430 4501	DEBT ISSUES D/S - PRINCIPAL	\$ 73,000	\$ -	\$ -	\$ -	
4430 4502	DEBT ISSUES D/S - INTEREST	\$ 61,859	\$ -	\$ -	\$ -	
4970 4820	EQUIP MNTC/REPL VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ -	
5426 4915	KIMBALL BY PASS	\$ 7,530	\$ 225,000	\$ 240	\$ 300,000	
5476 4915	Auto Meter Read	\$ 82,186	\$ 100,000	\$ -	\$ 500,000	
5490 4915	Repl Water Mains	\$ 464,338	\$ 125,000	\$ 23,610	\$ 1,725,000	
5513 4915	VALVE DEMO INST	\$ -	\$ -	\$ -	\$ -	
5551 4915	THM REMOVAL CON	\$ -	\$ -	\$ -	\$ -	
5574 4915	THM/HAA5	\$ 39,645	\$ 50,000	\$ -	\$ 50,000	
5575 4915	GEN & TRANSFER	\$ 231,250	\$ 45,000	\$ 486,327		
5577 4915	POPE ST GEN	\$ 86,935	\$ 20,000	\$ 182,827		
5586 4915	RELOCATE D BOOS	\$ 15,634	\$ 5,000	\$ -	\$ 5,000	
5594 4915	CONN CREEK WATER LINE	\$ -	\$ 5,000	\$ 4,121	\$ 175,000	
5607 4915	DISADV SALARY S	\$ -	\$ -	\$ -		
5627 4915	PORTABLE GEN	\$ 20,721	\$ -	\$ 43,577		
5634 4915	CLEAN UP BRUSH	\$ -	\$ -	\$ -		
5661 4915	MASTER SERVICES AGREEMENT	\$ 5,240	\$ 100,000	\$ 4,909	\$ 151,000	
5663 4915	CARPORT COVER AT CORP YARD 1/3	\$ -	\$ -	\$ -		
5664 4915	RAISE UTILITY IRON ON HWY 29	\$ -	\$ 20,000	\$ -	\$ 20,000	
5665 4915	KIMBALL DAM RAISE	\$ -	\$ 5,000	\$ -	\$ 2,099,409	
5666 4915	BRANNAN STREET WATER MAIN LOOP	\$ -	\$ 40,000	\$ -	\$ 40,000	
6000 4915	WATER PLT IMP	\$ 30,690	\$ 22,000	\$ -	\$ 75,000	
	Total Expenses ----->	\$ 1,119,026	\$ 762,000	\$ 745,609	\$ 5,140,409	

This Page is Intentionally Left Blank

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 repairing 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 & Operations

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 more than 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.

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. The new rates include anticipated O&M increases as well as necessary capital that is forecast to be completed by 2028.

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 FY25/26 for the riverside pond project. A big

accomplishment in FY24/25 was beginning construction of this critical project. Other important completed projects were: the extension of the 18" sewer trunk line in Lincoln that connects to the 24" trunk line, replaced AB liner, replacing old clay pipes in Stevenson and Grant and beginning extension of new sewer in N Oak and Grant to a lower elevation to be able to serve the Fairgrounds facility, new blower VFDs, completed the Generator/PLC/SCADA upgrade, and designing the RAS/WAS recirculation system to further improve treatment processes.

Projects planned this fiscal year include completing construction work on the Riverside Ponds, installing new RAS/WAS VFD pumps, performing repairs at the Dunaweal Wastewater Treatment Plant and at the WWTP.

Major Department Tasks Completed Fiscal Year 24-25

- ☑ AB liner replacements in both basins
- ☑ WWTP repairs (filter media replacement, Blower VFD's, and analyzers)
- ☑ Installation of a new generator for Rancho De Force Lift Station.
- ☑ Complete New Generator/PLC/SCADA install at the WWTP
- ☑ Complete 18" sewer main extension from Fairway to Brannan on Lincoln
- ☑ Installation of 12" sewer main replacement on Stevenson/Grant/Arch
- ☑ Installation of new 12" sewer on N Oak and replacement on Grant to Michael
- ☑ RFP design sewer rehab/grant application for aging sewer pipe
- ☑ Procure Loader replacement for sludge process at WWTP

Major Departmental Goals for Fiscal Year 25-26

- Complete Construction for Riverside Ponds Project, including lining ponds, repaving trail, adding new 14-inch recycle water pipe, control valves, SCADA, and river monitoring devices
- Install new RAS/WAS VFD pumping system to improve process
- Video sewer mains over 75-years old and assess replacement or rehab needs and costs and provide 10% designs and future grant or bonding needs for repairing 13% of underground system or 2.5 miles of sewer.
- Replace Palisades Lift Station Generator

FUND #03	SEWER FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Budget FY 24-25	Adopted Budget FY 25-26
3251	Investment Earnings	\$ 74,048	\$ -	\$ -
3267	Connection -Meter Setting Fee	\$ 109,750		
3282	Reimb for Misc City Services	\$ 9,251	\$ -	\$ -
3289	OTHER REVENUE	\$ 5,754	\$ -	\$ -
3304	RECYCLED WATER PROCEEDS	\$ 7,047	\$ 10,933	\$ 10,933
3305	GEOTHERMAL BILLING	\$ 114,345	\$ -	\$ -
3501	SINGLE RESIDENT	\$ 1,312,787	\$ 1,548,379	\$ 1,723,399
3502	WASTEWATER CAPACITY ALLOCATION	\$ 37,358	\$ -	\$ -
3503	MULTI RESIDENT	\$ 596,506	\$ 738,807	\$ 908,698
3505	MOBILE HOMES	\$ 412,071	\$ 543,778	\$ 665,867
3510	TRANSIENT GEN.	\$ 861,599	\$ 1,258,353	\$ 1,329,457
3512	SPAS	\$ 171,860	\$ 3,808	\$ 4,108
3513	SPA GEO MEASURED GROUNDWATER	\$ 1,023	\$ 586,802	\$ 604,406
3514	CAMPGROUNDS	\$ 24,748	\$ 22,180	\$ 36,533
3516	BED & BREAKFAST	\$ 43,354	\$ 65,491	\$ 68,120
3520	COMMERCIAL GEN.	\$ 177,141	\$ 274,968	\$ 285,601
3522	RESTAURANTS	\$ 220,571	\$ 223,179	\$ 231,969
3524	LAUNDRIES	\$ 19,974	\$ 25,164	\$ 26,610
3526	PUBLIC BLDG.	\$ 30,788	\$ 23,527	\$ 25,026
3528	MEDICAL CARE	\$ 11,935	\$ 18,337	\$ 21,233
3540	IND. GENERAL	\$ 5,871	\$ 6,330	\$ 7,444
3542	BOTTLING WORKS	\$ 36,369	\$ -	\$ -
3543	SCHOOLS	\$ 46,299	\$ 81,073	\$ 84,492
3544	SERVICE STATIONS	\$ 6,354	\$ 10,041	\$ 11,478
	GRANT REVENUES		\$ -	\$ -
	Total Revenue Annually	\$ 4,336,803	\$ 5,441,150	\$ 6,045,374

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 572	\$ 7,920	\$ 7,920	\$ 7,920
4402	CONTRACT SERVICES	\$ 31,111	\$ 88,550	\$ 88,550	\$ 40,000
4403	UTILITIES	\$ 18,919	\$ 22,000	\$ 22,000	\$ 22,000
4404	REPAIRS/MAINTENANCE	\$ 6,961	\$ 28,000	\$ 28,000	\$ 28,000
4405	TRAINING/TRAVEL	\$ 512	\$ 1,500	\$ 1,500	\$ -
4408	UNIFORMS	\$ 1,857	\$ 3,500	\$ 3,500	\$ 4,000
4310	PENSION EXPENSE	\$ -	\$ -	\$ -	\$ -
4415	MAILING/COPYING	\$ 125	\$ 100	\$ 100	\$ 100
4417	FUEL/OIL	\$ 6,159	\$ 9,000	\$ 9,000	\$ 9,900
4424	HEALTH/SAFETY	\$ -	\$ -	\$ -	\$ 200
4430	DUES/SUBSCRIPTIONS	\$ -	\$ 8,000	\$ 8,000	\$ -
4431	FEES	\$ 5,212	\$ 9,850	\$ 9,850	\$ 14,000
4434	VEHICLES-REPAIR/MAINTENANCE	\$ 16,005	\$ 10,000	\$ 10,000	\$ 16,000
4510	EQUIPMENT FUND RENTAL	\$ 22,207	\$ 43,744	\$ 25,596	\$ 28,668
4650	TRAINING & SEMINARS TO 4405 PER NS	\$ -	\$ -	\$ -	\$ -
4820	VEHICLES - R&S	\$ 20,000	\$ 26,700	\$ 26,700	\$ 54,668
4821	MISC FIELD EQUIP	\$ 86,652	\$ 25,000	\$ 25,000	\$ 162,500
4823	COMPUTER EQUIP	\$ -	\$ -	\$ -	\$ 8,000
4410	ADVERTISING	\$ -	\$ -	\$ -	\$ -
	TRANSFER OUT - TO CIP				
Totals		\$ 216,292	\$ 283,864	\$ 265,716	\$ 395,956

Unfunded Liability **\$ 44,640**

Salaries and Benefits

4301	SEWER COLL SALARIES	\$ 172,087	\$ 169,086	\$ 169,086	\$ 208,108
4302	SEWER COLL OVERTIME PAY	\$ 17,961	\$ -	\$ -	\$ -
4303	SEWER COLL FICA/MEDICARE	\$ 15,327	\$ 13,300	\$ 13,300	\$ 15,914
4308	SEWER COLL PART TIME WAGES	\$ 263	\$ -	\$ -	\$ -
4309	SEWER COLL SPECIAL PAY	\$ 11,634	\$ 2,855	\$ 2,855	\$ 3,376
4310	SEWER COLL PERS	\$ 43,768	\$ -	\$ -	\$ 20,151
4311	SEWER COLL MEDICAL/DENTAL	\$ 32,577	\$ 30,720	\$ 30,720	\$ 41,109
4312	SEWER COLL WORKER'S COMP	\$ 7,306	\$ 11,200	\$ 11,200	\$ 11,200
4313	SEWER COLL OTHER BENEFITS	\$ 644	\$ 584	\$ 584	\$ 692
4314	SEWER COLL SHARE SAVINGS	\$ 2,840	\$ 1,920	\$ 1,920	\$ 2,545
4316	SEWER COLL EMPLR PD 401(A)				

Total Salary and Benefits **\$ 304,406** **\$ 229,665** **\$ 229,665** **\$ 347,735**

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

TOTAL FY 25-26 BUDGET **\$ 790,824** **\$ 786,529** **\$ 768,381** **\$ 1,016,691**

City of Calistoga
FY 25-26 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 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4401	MATERIALS/SUPPLIES	\$ 267,292	\$ 261,000	\$ 261,000	\$ 275,000
4402	CONTRACT SERVICES	\$ 300,292	\$ 298,600	\$ 298,600	\$ 250,000
4403	UTILITIES	\$ 228,815	\$ 275,000	\$ 275,000	\$ 275,000
4404	REPAIRS/MAINTENANCE	\$ 52,404	\$ 150,000	\$ 150,000	\$ 230,000
4405	TRAINING/TRAVEL	\$ 2,314	\$ 5,296	\$ 5,296	\$ 5,000
4408	UNIFORMS	\$ 5,319	\$ 6,500	\$ 6,500	\$ 12,000
4410	ADVERTISING	\$ -	\$ 400	\$ 400	\$ -
4415	MAILING/COPYING	\$ 6,014	\$ 2,500	\$ 2,500	\$ 4,000
4417	FUEL/OIL	\$ 15,528	\$ 21,500	\$ 21,500	\$ 23,650
4310	PENSION	\$ -	\$ -	\$ -	\$ -
4424	HEALTH/SAFETY	\$ 602	\$ 3,025	\$ 3,025	\$ 1,200
4427	TAXI EXPENSE	\$ -	\$ -	\$ -	\$ -
4430	DUES/SUBSCRIPTIONS	\$ 2,976	\$ 1,244	\$ 1,244	\$ 6,800
4431	FEES	\$ 33,074	\$ 49,050	\$ 49,050	\$ 70,000
4432	LEASE PAYMENTS - ENTERPRISE	\$ 19,496	\$ 28,700	\$ 28,700	\$ -
4434	VEHICLES-REPAIRS/MAINTENANCE	\$ 10,437	\$ 15,000	\$ 15,000	\$ 18,744
4435	CLAIMS PAID	\$ 181	\$ -	\$ -	\$ -
4439	CENTRAL SERV. OVERHEAD	\$ 165,000	\$ 82,500	\$ 82,500	\$ 82,500
4440	LAB FEES-BOTTLING COMPANIES	\$ 22,457	\$ 2,000	\$ 2,000	\$ 2,000
4503	WATER/SEWER	\$ 905	\$ 2,500	\$ 2,500	\$ 10,000
4510	EQUIPMENT FUND RENTAL	\$ 87,934	\$ 105,842	\$ 101,355	\$ 113,518
4820	VEHICLES - R&S	\$ 4,258	\$ 26,000	\$ 26,000	\$ 36,400
4821	MISC FIELD EQUIP	\$ 65,000	\$ 140,000	\$ 140,000	\$ 60,000
	SEWER DEBT SERVICE	\$ 793,507	\$ 437,713	\$ 437,713	\$ 255,713
	SEWER DEBT TO GENERAL FUND	\$ 115,938	\$ 115,938	\$ 115,938	\$ 115,938
Totals		\$ 2,199,742	\$ 2,030,308	\$ 2,025,821	\$ 1,847,463

Unfunded Liability

\$ 68,053

Salaries and Benefits

4301	SEWER TREAT SALARIES	\$ 381,005	\$ 581,235	\$ 581,235	\$ 635,276
4302	SEWER TREAT OVERTIME PAY	\$ 19,846	\$ -	\$ -	\$ -
4303	SEWER TREAT FICA/MEDICARE	\$ 32,885	\$ 45,720	\$ 45,720	\$ 48,581
4308	SEWER TREAT PART TIME WAGES	\$ 197	\$ -	\$ -	\$ -
4309	SEWER TREAT SPECIAL PAY	\$ 24,414	\$ 9,814	\$ 9,814	\$ 10,307
4310	SEWER TREAT PERS	\$ 103,413	\$ 124,326	\$ 124,326	\$ 61,514
4311	SEWER TREAT MEDICAL/DENTAL	\$ 55,751	\$ 105,599	\$ 105,599	\$ 125,489
4312	SEWER TREAT WORKER'S COMP	\$ 21,394	\$ 20,100	\$ 20,100	\$ 20,100
4313	SEWER TREAT OTHER BENEFITS	\$ 1,397	\$ 2,009	\$ 2,009	\$ 2,113
4314	SEWER TREAT SHARE SAVINGS	\$ 4,760	\$ 6,600	\$ 6,600	\$ 7,769
4316	SEWER TREAT EMPLR PD 401(A)				\$ -

Total Salary and Benefits

\$ 645,062 \$ 895,403 \$ 895,403 \$ 979,202

Depreciation

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

TOTAL FY 25-26 BUDGET

\$ 3,527,944 \$ 3,650,711 \$ 3,646,224 \$ 3,551,665

FUND #: 13		SEWER CIP FUND			
Revenue	Description	Unaudited Revenue FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3230	Other Grants	\$ -	\$ 3,325,970	\$ 3,500,000	\$ 4,717,311
3251	INVESTMENT EARNINGS	\$ -	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ -	\$ -	\$ -	\$ -
3299	TRANSFERS IN	\$ 1,000,000		\$ 1,000,000	\$ 500,000
	Total Revenue ----->	\$ 1,000,000	\$ 3,325,970	\$ 4,500,000	\$ 5,217,311
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
5452 4915	Sewer Laterals		\$ 6,000		\$ 8,000
5478 4915	Rancho de Lift	\$ 20,840	\$ 110,000	\$ 450	\$ -
5533 4915	GEOTHERMAL	\$ 5,065			
5540 4905	RIVERSIDE POND	\$ 946,849	\$ 6,016,615	\$ 3,500,000	\$ 5,500,000
5555 4915	SEWER MAIN REPL	\$ 409,695		\$ -	\$ -
5572 4915	GENERATOR UPG	\$ 283,650	\$ 50,000	\$ 596,526	
5609 4915	PLANT REPAIRS	\$ 101,799	\$ 214,000	\$ 168,248	\$ 185,000
5627 4915	PORTABLE GEN	\$ -	\$ -	\$ -	
5629 4915	SWR MAIN REIMB	\$ 295,842	\$ 200,000		\$ 75,000
5631 4915	RAISE UT HWY 29		\$ 12,000		\$ 15,000
5660 4915	EQUALIZATION BASIN LINER	\$ 446,761		\$ -	
5661 4915	MASTER SERVICES AGREEMENT		\$ 100,000		\$ 151,000
5662 4915	PORTABLE GEN 1/3	\$ 41,575		\$ 87,433	
5674 4915	AB LINER	\$ -	\$ 500,000	\$ 187,672	
NEW	PALISADES LIFT STATION GENERATOR	\$ -	\$ -	\$ -	\$ 75,000
	Total Expenses ----->	\$ 2,552,076	\$ 7,208,615	\$ 4,540,329	\$ 6,009,000

	TRANSFER OUT - TRANSFERS IN - PROPOSED BUDGET DETAIL					
FUND #		TRANSFERS OUT				
	Expenditures	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
Measure T #24	4700 4799	TRANSFERS OUT	\$ -	\$ -	\$ -	\$ 718,300
Transportation #57	4700 4799	TRANSFERS OUT			\$ -	\$ 361,000
Police Cops #41	4700 4799	TRANSFERS OUT			\$ 125,000	\$ 125,000
Water #2	4700 4799	TRANSFER OUT WATER LOAN TO GF RESERVE			\$ 100,000	\$ 100,000
Sewer #3	4700 4799	TRANSFER OUT SEWER LOANS TO GF RESERVE			\$ 115,938	\$ 115,938
Water #2	4700 4799	TRANSFERS OUT CIP #12			\$ 2,162,000	\$ 1,709,046
Sewer #3	4700 4799	TRANSFERS OUT CIP #13			\$ 3,227,000	\$ 2,647,099
					\$ -	\$ -
General Fund 01	4700 4799	TRANSFERS OUT - Debt			\$ 373,902	\$ 373,902
GF #01, Water #02 , Wastewater #03	4*** 4510	TRANSFERS OUT	\$ 643,116	\$ 772,178	\$ 903,046	\$ 919,100
		Total Transfer Out ----->	\$ -	\$ -	\$ 7,006,886	\$ 7,069,385
FUND #		TRANSFERS IN				
	Revenues	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
General 01	3299	TRANSFERS IN - PROJECTS	\$ -	\$ -		\$ 718,300
General 01	3299	TRANSFERS IN - PROJECTS	\$ -	\$ -		\$ 361,000
General 01	3299	TRANSFERS IN			\$ 125,000	\$ 125,000
General 01	1115	TRANSFER IN WATER LOAN TO GF RESERVE			\$ 100,000	\$ 100,000
General 01	1115	TRANSFER IN SEWER LOANS TO GF RESERVE			\$ 115,938	\$ 115,938
Water #12	3299	TRANSFERS IN #02			\$ 2,162,000	\$ 1,709,046
Sewer #13	3299	TRANSFERS IN #03			\$ 3,227,000	\$ 2,647,099
Debt #30	3299	TRANSFERS IN			\$ 373,902	\$ 373,902
Equipment-IT #17	3302 & 3303	TRANSFERS IN	\$ 643,116	\$ 772,178	\$ 903,046	\$ 919,100
		Total Transfer In ----->	\$ -	\$ -	\$ 7,006,886	\$ 7,069,385

This Page is Intentionally Left Blank

Special Revenue Funds

The Special Revenue Funds for the FY 25-26 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 28 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.

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.

Reuse of Program Income Fund

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

City Administrative Facilities Development Impact Fee Fund

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

Special Revenue Funds

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

Fire Development Impact Fee Fund

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

Police Development Impact Fee Fund

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

Transportation Development Impact Fee Fund

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

Parking in Lieu Fee

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

Housing Grants

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

Cultural /Recreational Fund

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

Special Revenue Funds

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

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. This fund is overseen by the Planning and Building Department.

Measure D Fund

The voters of the City of Calistoga passed a special tax measure that would increase the city's Transient Occupancy Tax (TOT) by 1% from 12% to 13%. Revenues from the additional 1% tax would be used solely for affordable and workforce housing expenditures. Monies deposited into the Affordable Housing Fund are used to construct and preserve housing affordable to very low, low- and moderate-income households. This fund is overseen by the Planning and Building Department.

Abandoned Vehicle

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

Recreation, Fire and Police Donation funds

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

Traffic Signals and Northwest Drainage funds

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

Tree Mitigation

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

Special Revenue Funds

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 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 - PROPOSED BUDGET DETAIL

FUND #: 10		INFRASTRUCTURE FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 72,375	\$ -	\$ -	\$ -
3269	IMPACT FEE (ONE TIME)	\$ -	\$ -	\$ -	\$ -
3299	TRANSFERS IN	\$ 2,200,000	\$ -	\$ 1,400,000	\$ -
	Total Revenue ----->	\$ 2,272,375	\$ -	\$ 1,400,000	\$ -
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4110 4499	CITY COUNCIL CONTINGENCY	\$ 20,000	\$ 2,200,000	\$ 2,392,681	\$ 235,000
	Total Expenses ----->	\$ 20,000	\$ 2,200,000	\$ 2,392,681	\$ 235,000

FUND #: 11		ASSET FORFEITURE FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3100	ASSET FORFEITURE	\$ 17,446	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 17,446	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 21		STATE GAS TAX FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3233	GAS TAX 2106	\$ 21,269	\$ 25,000	\$ 25,000	\$ 20,318
3234	GAS TAX 2107	\$ 46,423	\$ 41,908	\$ 41,908	\$ 46,152
3235	GAS TAX 2107.5	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
3251	INVESTMENT EARNINGS	\$ 3,368	\$ -	\$ 3,500	\$ 5,000
3253	GAS TAX 2105	\$ 31,617	\$ 30,000	\$ 30,000	\$ 33,850
3271	GAS TAX-HUT 2103	\$ 53,875	\$ 46,000	\$ 46,000	\$ 49,045
	Total Revenue ----->	\$ 158,552	\$ 144,908	\$ 148,408	\$ 156,365
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4451 4403	STREET LIGHTING UTILITIES	\$ 41,482	\$ 45,000	\$ 42,716	\$ 44,000
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ 100,000	\$ -	\$ -
	Total Expenses ----->	\$ 41,482	\$ 145,000	\$ 42,716	\$ 44,000

FUND #: 22		RMRA FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 6,443	\$ 1,000	\$ 6,700	\$ 10,000
3274	RMRA	\$ 132,005	\$ 133,541	\$ 133,541	\$ 141,836
	Total Revenue ----->	\$ 138,448	\$ 134,541	\$ 140,241	\$ 151,836
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ 375,000	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ 375,000	\$ -	\$ -

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 23		MEASURE A FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 18,603	\$ 15,000	\$ 19,000	\$ 19,500
3299	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 18,603	\$ 15,000	\$ 19,000	\$ 19,500

FUND #: 24		MEASURE T FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3230	OTHER GRANTS	\$ 676,990	\$ 700,000	\$ 667,734	\$ 701,000
3251	INVESTMENT EARNINGS	\$ 2,550	\$ 500	\$ 2,650	\$ 2,700
	Total Revenue ----->	\$ 679,540	\$ 700,500	\$ 670,384	\$ 703,700
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 1,774,250	\$ -	\$ -	\$ 718,300
	Total Expenses ----->	\$ 1,774,250	\$ -	\$ -	\$ 718,300

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 25		TDA FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3230	OTHER GRANTS	\$ 71,432	\$ -	\$ -	\$ 150,000
3230 0001	CONN CREEK WATER LINE	\$ -	\$ -	\$ -	\$ -
3299	TRANSFERS IN	\$ -	\$ -	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 14,712	\$ -	\$ 15,500	\$ 16,000
	Total Revenue ----->	\$ 86,144	\$ -	\$ 15,500	\$ 166,000
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
5518 4901	BERRY STREET PROJ MGMT/INSPE	\$ 1,248	\$ -	\$ -	\$ -
5536 4419	BRANNAN STREET SALE OF FUEL	\$ 70	\$ -	\$ -	\$ -
5536 4915	BRANNAN STREET	\$ 7,721	\$ 400,000	\$ 10,000	\$ 140,000
5537 4915	FTHL PETRIFIED	\$ -	\$ -	\$ -	\$ -
5560 4915	PIONEER BRIDGE	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 9,039	\$ 400,000	\$ 10,000	\$ 140,000

FUND #: 27		MH PARK PROGRAM FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 228	\$ 250	\$ 240	\$ 250
3270	MOBILEHOME OPERATE PERMIT FEE	\$ -	\$ -	\$ -	\$ -
3282	REIMB FOR MISC CITY SERVICES	\$ -	\$ -	\$ -	\$ -
3289	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 228	\$ 250	\$ 240	\$ 250
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4610 4402	MH Rent Stable CONTRACT	\$ -	\$ 6,825	\$ -	\$ -
4610 4431	MH Rent Stable FEES	\$ 6,825	\$ -	\$ -	\$ -
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 6,825	\$ 6,825	\$ -	\$ -

City of Calistoga
FY 25-26 Adopted Budget
Account Detail Budget Worksheet

Fund #: **28** Prog #: Prog Desc: **MEASURE D - TOT TAX**

General Ledger Acct #	Description of Changes by Account & Summary	Unaudited Expenses FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3204	REVENUES	\$ 990,198	\$ 1,071,521	\$ 1,021,000	\$ 1,031,000
Revenue Totals		\$ 990,198	\$ 1,071,521	\$ 1,021,000	\$ 1,031,000
4402	CONTRACT SERVICES	\$ -	\$ -	\$ -	\$ 155,000
4442	NAPA HOUSING AUTHORITY	\$ -	\$ -	\$ 58,800	\$ 60,000
4554	FAIR HOUSING	\$ -	\$ -	\$ 12,000	\$ 12,000
	1405 Cedar St.	\$ -	\$ -	\$ 400,000	\$ -
	Lincoln Apartments	\$ -	\$ -	\$ 2,044,552	\$ -
4670	HOUSING ELEMENT	\$ 53,295	\$ 45,000	\$ 45,000	\$ 60,000
	UTILITY RELEIF PROGRAM -UPVALLEY FAMILY	\$ -	\$ -	\$ -	\$ 100,000
Expense Totals		\$ 53,295	\$ 45,000	\$ 2,560,352	\$ 387,000

Unfunded Liability

Salaries and Benefits

4301	MEASURE D SALARIES	\$ 170,380
4302	MEASURE D OVERTIME PAY	\$ -
4303	MEASURE D FICA/MEDICARE	\$ 12,443
4305	MEASURE D INCENTIVE PAY	\$ -
4309	MEASURE D SPECIAL PAY	\$ 1,080
4310	MEASURE D PERS	\$ 13,409
4311	MEASURE D MEDICAL/DENTAL	\$ 34,123
4312	MEASURE D WORKER'S COMP	\$ -
4313	MEASURE D OTHER BENEFITS	\$ 450
4315	MEASURE D Housing	\$ -

Total Salary and Benefits

\$ -	\$ -	\$ -	\$ 231,885
------	------	------	------------

TOTAL FY 25-26 BUDGET

\$ 53,295	\$ 45,000	\$ 2,560,352	\$ 618,885
-----------	-----------	--------------	------------

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 30		DEBT SERVICE FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3299	TRANSFERS IN	\$ 778,962	\$ 373,902	\$ 373,902	\$ 373,902
	Total Revenue ----->	\$ 778,962	\$ 373,902	\$ 373,902	\$ 373,902
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4430 4501	DEBT ISSUES D/S - PRINCIPAL	\$ 338,597	\$ 337,457	\$ 337,457	\$ 354,316
4430 4502	DEBT ISSUES D/S - INTEREST	\$ 35,304	\$ 36,445	\$ 36,445	\$ 19,586
	Total Expenses ----->	\$ 373,902	\$ 373,902	\$ 373,902	\$ 373,902

FUND #: 33		SILVERADO PLACE LMD FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 35	\$ -	\$ 37	\$ 40
3399	SPECIAL ASSESSMENTS	\$ 367	\$ 1,000	\$ 1,000	\$ 1,000
	Total Revenue ----->	\$ 401	\$ 1,000	\$ 1,037	\$ 1,040
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4167 4402	SILVERADO LMD CONTRACT	\$ 367	\$ 1,000	\$ 100	\$ 500
4167 4431	SILVERADO LMD FEES	\$ 35	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 401	\$ 1,000	\$ 100	\$ 500

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 35		PALISADES LMD FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 4	\$ -	\$ 6	\$ 8
3399	SPECIAL ASSESSMENTS	\$ 2,121	\$ 1,600	\$ 2,200	\$ -
	Total Revenue ----->	\$ 2,125	\$ 1,600	\$ 2,206	\$ 8
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4168 4402	PALISADES LMD CONTRACT	\$ 476	\$ 500	\$ 50	\$ 500
4168 4403	PALISADES LMD UTILITIES	\$ 1,607	\$ 1,600	\$ 1,245	\$ 1,600
	Total Expenses ----->	\$ 2,083	\$ 2,100	\$ 1,295	\$ 2,100

FUND #: 41		POLICE GRANTS FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3225	STATE GRANTS	\$ -	\$ -	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 7,041	\$ -	\$ -	\$ -
3358	COPS GRANT	\$ 115,000	\$ 125,000	\$ 243,203	\$ 125,000
	Total Revenue ----->	\$ 122,041	\$ 125,000	\$ 243,203	\$ 125,000
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ 100,000	\$ 125,000	\$ 130,000	\$ 225,000
	Total Expenses ----->	\$ 100,000	\$ 125,000	\$ 130,000	\$ 225,000

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 44		CDBG REVOLVING FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3225	STATE GRANTS	\$ 667,381	\$ 80,000	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 19,391	\$ -	\$ -	\$ -
3289	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -
3940	PROCEEDS OF LONG-TERM NOTE	\$ 113,631	\$ 80,000	\$ 40,000	\$ 40,000
	Total Revenue ----->	\$ 800,403	\$ 160,000	\$ 40,000	\$ 40,000
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4107 4442	COMMUNITY PROMO NAPA CO HOUS A	\$ 27,275	\$ 50,000	\$ 1,965	\$ -
4615 4402	LOW INC HOUSING CONTRACT	\$ 185,238	\$ -	\$ -	\$ -
4616 4402	HOME PALISADES CONTRACT	\$ 13,437	\$ 30,000	\$ -	\$ -
	Total Expenses ----->	\$ 225,951	\$ 80,000	\$ 1,965	\$ -

FUND #: 48		CITY ADMIN FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3269	IMPACT FEE (ONE TIME)	\$ 6,627	\$ 2,000	\$ 161,012	\$ 15,000
3299	TRANSFERS IN	\$ 100,000	\$ -	\$ 204,479	\$ -
	Total Revenue ----->	\$ 106,627	\$ 2,000	\$ 365,491	\$ 15,000
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 49		FIRE IMPACT FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 1,196	\$ 800	\$ 1,300	\$ 50
3269	IMPACT FEE (ONE TIME)	\$ 5,563	\$ 3,744	\$ 135,708	\$ 4,500
3299	TRANSFERS IN	\$ -	\$ -	\$ 172,340	\$ -
	Total Revenue ----->	\$ 6,759	\$ 4,544	\$ 137,008	\$ 4,550
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ 438,366
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ 438,366

FUND #: 50		POLICE IMPACT FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3269	IMPACT FEE (ONE TIME)	\$ 1,494	\$ -	\$ -	\$ 1,500
3299	TRANSFERS IN	\$ 100,000	\$ -	\$ 45,833	\$ -
	Total Revenue ----->	\$ 101,494	\$ -	\$ 45,833	\$ 1,500
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 55		PARKING FEE FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 312	\$ -	\$ 350	\$ 400
3261	OTHER FILING FEES	\$ -	\$ 55,000	\$ 30,000	\$ 30,000
	Total Revenue ----->	\$ 312	\$ 55,000	\$ 30,350	\$ 30,400

FUND #: 57		TRANSPORTATION FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 7,813	\$ -	\$ 8,203	\$ -
3269	IMPACT FEE (ONE TIME)	\$ 26,479	\$ 3,000	\$ 558,468	\$ 10,000
	Total Revenue ----->	\$ 34,292	\$ 3,000	\$ 566,671	\$ 10,000

Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ 600,000	\$ 546,457	\$ 361,000
	Total Expenses ----->	\$ -	\$ 600,000	\$ 546,457	\$ 361,000

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 66					
UNFUNDED ACCRUED LIABILITY FUND					
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3299	TRANSFERS IN	\$ -	\$ -	\$ -	\$ 200,000
	Total Revenue ----->	\$ -	\$ -	\$ -	\$ 200,000
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4119 4310	NON DEPARTMENTL PERS	\$ -	\$ -	\$ -	\$ -
4119 4422	NON DEPARTMENTL RETIREE HEALTH EXP	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

FUND #: 75					
HOME GRANT FUND					
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 478	\$ -	\$ -	\$ -
3940	PROCEEDS OF LONG-TERM NOTE	\$ -	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 478	\$ -	\$ -	\$ -
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4615 4402	Low Inc Housing CONTRACT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 77		QUALITY OF LIFE FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 895	\$ -	\$ 1,500	\$ 29,000
3269	IMPACT FEE (ONE TIME)	\$ 5,689	\$ 3,000	\$ 117,565	\$ 6,000
3299	TRANSFERS IN	\$ 110,000	\$ -	\$ 472,118	\$ -
	Total Revenue ----->	\$ 116,584	\$ 3,000	\$ 591,183	\$ 35,000
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

FUND #: 78		INLIEU HOUSING FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 59,778	\$ 30,000	\$ 12,000	\$ 13,400
3278	AFFORDABLE HOUSING	\$ 19,209	\$ 5,000	\$ 226,348	\$ 5,000
3289	OTHER REVENUE	\$ 828	\$ -	\$ 853	\$ 100
	Total Revenue ----->	\$ 79,815	\$ 35,000	\$ 239,201	\$ 18,500

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 87		RECREATION DONATION FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 91	\$ -	\$ 100	\$ 110
3291	DONATIONS	\$ 1	\$ -	\$ -	\$ -
3291 0007	SPECIAL EVENTS	\$ 3,900	\$ 3,900	\$ 1,210	\$ 3,900
	Total Revenue ----->	\$ 3,991	\$ 3,900	\$ 1,310	\$ 4,010
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

FUND #: TR		TREE MITIGATION FUND			
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3251	INVESTMENT EARNINGS	\$ 172	\$ -	\$ -	\$ 3,000
3289	OTHER REVENUE	\$ 580	\$ 640	\$ 83,928	\$ 1,200
	Total Revenue ----->	\$ 752	\$ 640	\$ 83,928	\$ 4,200
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4700 4799	FUND TRANSFERS TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ -	\$ -	\$ -	\$ -

This Page is Intentionally Left Blank

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 \$25,000 for server replacement, \$35,000 computer replacements and 23,500 for phase II of Microsoft team phone replacements.

This fund will have an approximate fund balance of \$700,000 at the beginning of fiscal year 2025-26 for anticipated expenditures, replacement of vehicles and reserves. The amount of \$207,500 is obligated for the implementation of the new ERP system. A new fund was created to separate Information Technology from Equipment Replacement fund to track agreements and expenditures with accuracy.

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 15					
EQUIPMENT REPLACEMENT FUND					
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3230	OTHER GRANTS	\$ -	\$ -	\$ -	\$ -
3251	INVESTMENT EARNINGS	\$ 15,634	\$ -	\$ -	\$ -
3281	SALE OF PROPERTY	\$ 22,219	\$ -	\$ -	\$ -
3289	OTHER REVENUE	\$ 94,690	\$ -	\$ -	\$ -
3291	EQUIPMENT REPLACEMENT DONATION	\$ -	\$ -	\$ 4,000	\$ -
3299	TRANSFERS IN	\$ 1,072,330	\$ 772,178	\$ 900,000	\$ 200,000
3301	Equip Replacement Charges	\$ 1,485	\$ -	\$ 60	\$ -
3302	Equip Mntc & Oper Charges	\$ 488,768	\$ -	\$ -	\$ -
3303	Computer System Charges	\$ 154,348	\$ -	\$ -	\$ -
	Total Revenue ----->	\$ 1,849,473	\$ 772,178	\$ 904,060	\$ 200,000
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
4115 4404	PLANNING REPAIRS & MAINT	\$ 292	\$ -	\$ -	\$ -
4116 4404	POLICE SERVICES REPAIRS & MAINT	\$ 8,398	\$ -	\$ 1,654	\$ 2,500
4117 4404	FIRE SERVICES REPAIRS & MAINT	\$ 200	\$ -	\$ -	\$ -
4121 4404	POLICE SERVICES MISC FIELD EQUIP	\$ -	\$ -	\$ -	\$ -
4122 4401	STREETS MATERIAL/SUPPLY	\$ 97	\$ -	\$ -	\$ -
4122 4404	STREETS REPAIRS & MAINT	\$ 34,645	\$ -	\$ 5,836	\$ 10,000
4123 4404	PARK MAINT. REPAIRS & MAINT	\$ 9,826	\$ -	\$ -	\$ -
4127 4404	BUILDING DEPT. REPAIRS & MAINT	\$ 1,662	\$ -	\$ -	\$ -
4132 4434	BUILDING MAINT. REPAIRS & MAINT	\$ -	\$ -	\$ -	\$ -
4142 4434	WATER TREATMENT VEHICLES R&M	\$ -	\$ -	\$ -	\$ -
4950 4820	SEWER TREATMENT VEHICLES R&M	\$ -	\$ -	\$ -	\$ -
4970 4401	LAND ACQUISITN VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ -
4970 4404	EQUIP MNTC/REPL MATERIAL/SUPPLY	\$ -	\$ -	\$ -	\$ -
4970 4429	EQUIP MNTC/REPL REPAIRS & MAINT	\$ 76,655	\$ -	\$ 3,068	\$ 5,000
4970 4432	EQUIP MNTC/REPL TELEPHONE	\$ 41,079	\$ -	\$ 6,655	\$ 10,000
4970 4505	EQUIP MNTC/REPL LEASE PMTS.	\$ -	\$ -	\$ -	\$ -
4970 4820	EQUIP MNTC/REPL DEPRECIATION	\$ 178,000	\$ 178,000	\$ 178,000	\$ 178,000
4970 4821	EQUIP MNTC/REPL VEHICLES & R.S.	\$ 12,915	\$ -	\$ 1,168,625	\$ -
4970 4822	EQUIP MNTC/REPL MISC FIELD EQUIP	\$ -	\$ -	\$ -	\$ -
4970 4823	EQUIP MNTC/REPL MISC OFFICE EQP	\$ -	\$ -	\$ -	\$ -
4975 4401	EQUIP MNTC/REPL COMPUTER EQUIP	\$ -	\$ 458,521	\$ -	\$ -
4975	COMPUTER SYSTEM	\$ -	\$ -	\$ -	\$ -
4975 4402	COMPUTER SYSTEM CONTRACT	\$ 362,606	\$ -	\$ -	\$ -
4975 4405	COMPUTER SYSTEM TRAINING/TRAVEL	\$ -	\$ 215,000	\$ -	\$ -
4975 4820	COMPUTER SYSTEM DEPRECIATION	\$ -	\$ -	\$ -	\$ -
4975 4821	COMPUTER SYSTEM VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ -
4975 4823	COMPUTER SYSTEM MISC FIELD EQUIP	\$ -	\$ 327,657	\$ -	\$ -
	COMPUTER SYSTEM COMPUTER EQUIP	\$ 94,530	\$ -	\$ -	\$ -
8001 4402	ERP IMPLEMENT CONTRACT	\$ 210	\$ -	\$ -	\$ -
	Total Expenses ----->	\$ 821,116	\$ 1,179,178	\$ 1,363,838	\$ 205,500

NON-MAJOR FUNDS - PROPOSED BUDGET DETAIL

FUND #: 17 TECHNOLOGY IS FUND					
Revenue	Description	Unaudited Revenues FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
3289	OTHER REVENUE	\$ -	\$ -	\$ -	\$ -
3299	TRANSFERS IN	\$ -	\$ 772,178	\$ 903,046	\$ 919,100
	Total Revenue ----->	\$ -	\$ 772,178	\$ 903,046	\$ 919,100
Expenditures	Description	Unaudited Expenditures FY 23-24	Amended Budget FY 24-25	Projected Budget FY 24-25	Adopted Budget FY 25-26
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	\$ -	\$ -	\$ 41,500	\$ 41,500
4970 4505	EQUIP MNTC/REPL LEASE PMTS.	\$ -	\$ -	\$ 50	\$ -
4970 4820	EQUIP MNTC/REPL DEPRECIATION	\$ -	\$ -	\$ 34,240	\$ 39,600
4975 4401	EQUIP MNTC/REPL COMPUTER EQUIP	\$ -	\$ 458,521	\$ 50,000	\$ 150,000
4975 4402	COMPUTER SYSTEM CONTRACT	\$ -	\$ -	\$ 476,208	\$ 338,000
4975 4405	COMPUTER SYSTEM TRAINING/TRAVEL	\$ -	\$ 215,000	\$ -	\$ -
4975 4820	COMPUTER SYSTEM DEPRECIATION	\$ -	\$ -	\$ -	\$ -
4975 4821	COMPUTER SYSTEM VEHICLES & R.S.	\$ -	\$ -	\$ -	\$ -
4975 4823	COMPUTER SYSTEM MISC FIELD EQUIP	\$ -	\$ 327,657	\$ 301,049	\$ 350,000
8001 4402	ERP IMPLEMENT CONTRACT	\$ -	\$ 850,000	\$ 100,000	\$ 125,000
	Total Expenses ----->	\$ -	\$ 1,851,178	\$ 1,003,046	\$ 1,044,100

This Page is Intentionally Left Blank

City of Calistoga		Fiscal Year 25-26 Budget		
Affordable Housing Fund (78) & Measure D Fund (28)				
Sources and Uses Summary				
		Estimated Actual FY 23-24	Adopted Budget FY 24-25	Adopted Budget FY 25-26
Beginning Fund Balance FY 23-24		3,038,815	4,108,828	2,361,439
Revenues				
3251	Interest	59,778	62,000	54,000
3204	Measure D Housing TOT	990,198	1,021,000	1,031,000
3278	Development Impact and In-Lieu Fees	19,209	226,348	
3940	Proceeds of Loans	-	-	-
3289	Other Revenues	828	853	-
Total Operating Revenues		4,108,828	5,419,029	3,446,439
Expenditures				
2019 Purchase of Earl St. property			250,000	
			-	
2020 Lincoln Ave. agreement			2,044,552	
			-	
1405 Cedar St. Loan			400,000	
Salaries & Benefits			-	231,885
City of Napa Housing, Fair Housing, Housing Element			115,800	387,000
Total Operating Expenditures		-	2,810,352	618,885
Ending Fund Balance #28 Measure D FY 25/26		4,108,828	2,361,439	2,827,554
Fund Balance #78 DIF, In-lieu Affordable Housing			247,238	247,238
			2,608,677	3,074,792

Grant & Other Funding Projection FY 25/26

Item No	CIP Project	Grant Name Measure T	Projected Grant Reimbursement		Fund #	Expend Fund Due Date For life of Measure
			FY25/26			
1	Pavement Maintenance		\$718,300		01-5402-4915	
2	Pavement Maintenance	SB 1	\$135,144		01-5402-4915	For life of Measure
3	WWTP Riverside Ponds/Reiver Restoration	Hazard Mitigation Grant (HMG)	\$6,173,971		13-5540-4905	9/22/2025
4	WWTP Riverside Ponds/Reiver Restoration	IRWMP	\$934,655		13-5540-4905	12/31/2025
5	Brannan Street Crosswalks	TDA-3	\$150,000		25-5536-4915	6/1/2026
6	South Oak Bridge	TDA-3	\$150,000		01-5668-4905	
7	Conn Creek Waterline	Hazard Mitigation Grant (HMG) FY26/27	\$1,396,174		12-5594-4915	9/25/2025
8	Kimball Intake and Drain Valve	Hazard Mitigation Grant (HMG)	\$35,000		12-5426-4915	Unknown
9	Kimball Dam Raise	Hazard Mitigation Grant (HMG)	\$3,500		12-5665-4915	Unknown
10	Relocate Dunaweal	Hazard Mitigation Grant (HMG)	\$3,500		12-5586-4915	Unknown
11	South Oak Bridge	USDOT Rural Tribal RTAPP (application only 100% design/permit)			01-5668-4905	Unknown
			Total =		\$9,700,244	

Debt Schedule FY 2025-26

	Original Issue Amount	Balance 7/1/2025	Adjustments Additions	Principal Pymts	Interest Pymts	Total	Principal Balance 6/30/2026
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	\$ 2,660,000		\$ 205,000	\$ 91,757	\$ 296,757	\$ 2,455,000
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	\$ 2,362,852		\$ 77,000	\$ 58,109	\$ 135,109	\$ 2,285,852
TOTAL WATER DEBT	\$ 7,655,000	\$ 5,022,852		\$ 282,000	\$ 149,866	\$ 431,866	\$ 4,740,852
WWTP FUND							
Wastewater Revenue COP 2018 Issue Date: 05/08/2018 Principal Payments Due 10/1 2.875 % to 5.0% 'October 2044	\$ 5,015,000	\$ 2,960,000		\$ 155,000	\$ 100,713	\$ 255,713	\$ 2,805,000
TOTAL WWTP DEBT	\$ 10,624,999	\$ 2,960,000		\$ 155,000	\$ 100,713	\$ 255,713	\$ 2,805,000
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	\$ 964,375		\$ 354,316	\$ 19,586	\$ 373,902	\$ 610,059
TOTAL LONG TERM DEBT	\$ 3,870,413	\$ 964,375	\$ -	\$ 354,316	\$ 19,586	\$ 373,902	\$ 610,059
GRAND TOTAL	\$ 22,150,413	\$ 8,947,226		\$ 791,316	\$ 270,165	\$ 1,061,481	\$ 8,155,911

This Page is Intentionally Left Blank

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

Gross - Amount prior to any deductions.

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

Net - Amount after consideration of any adjustments.

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

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

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

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

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

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

Program - A organizational unit that provides a service.

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

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

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

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

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

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

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

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

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

GLOSSARY OF BUDGET TERMS

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

Salary Schedule

The City of Calistoga current Salary Schedule.

Exhibit A

Classification	Unit	Monthly-1	Monthly-2	Monthly-3	Monthly-4	Monthly-5	Hourly-1	Hourly-2	Hourly-3	Hourly-4	Hourly-5	FLSA
Accountant	CPEA	\$7,214.31	\$7,575.03	\$7,953.78	\$8,351.47	\$8,769.04	\$41,621.0	\$43,702.1	\$45,887.2	\$48,181.6	\$50,590.6	Non-Exempt
Accounting Assistant	CPEA	\$5,174.12	\$5,432.99	\$5,704.13	\$5,989.79	\$6,288.83	\$29,850.7	\$31,344.1	\$32,908.5	\$34,556.4	\$36,281.8	Non-Exempt
Administrative Aide	UTE						\$16,500.0	\$17,325.0	\$18,191.3	\$19,100.8	\$20,055.9	Non-Exempt
Administrative Assistant	CPEA	\$5,569.12	\$5,846.96	\$6,139.31	\$6,446.16	\$6,768.64	\$32,129.5	\$33,732.4	\$35,419.1	\$37,189.4	\$39,049.8	Non-Exempt
Administrative Services Director	UEM	\$16,114.01				\$19,586.34	\$92,965.4				\$112,998.1	Exempt
Administrative Services Technician	CPEA	\$5,989.79	\$6,288.83	\$6,603.50	\$6,933.78	\$7,280.80	\$34,556.4	\$36,281.8	\$38,097.1	\$40,002.6	\$42,004.7	Non-Exempt
Assistant City Manager	UEM	\$17,353.14				\$21,092.81	\$100,114.2				\$121,689.4	Exempt
Assistant Engineer	CPEA	\$8,027.30	\$8,427.88	\$8,849.66	\$9,292.66	\$9,756.84	\$46,311.3	\$48,622.4	\$51,055.7	\$53,611.5	\$56,289.5	Non-Exempt
Assistant Planner	CPEA	\$7,950.31	\$8,347.55	\$8,764.87	\$9,203.38	\$9,664.23	\$45,867.1	\$48,158.9	\$50,566.6	\$53,096.4	\$55,755.2	Non-Exempt
Associate Civil Engineer	UMM	\$9,186.33	\$9,645.70	\$10,127.35	\$10,634.46	\$11,165.97	\$52,998.0	\$55,648.3	\$58,427.1	\$61,352.7	\$64,419.1	Exempt
Associate Planner	CPEA	\$8,764.87	\$9,203.38	\$9,664.23	\$10,147.38	\$10,653.96	\$50,566.6	\$53,096.4	\$55,755.2	\$58,542.6	\$61,465.2	Non-Exempt
Building Inspector	CPEA	\$7,107.85	\$7,462.69	\$7,835.37	\$8,227.03	\$8,638.77	\$41,006.8	\$43,054.0	\$45,204.1	\$47,463.6	\$49,839.1	Non-Exempt
Building Official	UMM	\$10,634.46	\$11,165.97	\$11,725.07	\$12,310.68	\$12,926.01	\$61,352.7	\$64,419.1	\$67,644.6	\$71,023.1	\$74,573.1	Exempt
Chief Plant Operator	CPEA	\$9,021.94	\$9,473.75	\$9,946.74	\$10,444.42	\$10,966.82	\$52,049.7	\$54,656.3	\$57,385.1	\$60,256.3	\$63,270.2	Non-Exempt
City Clerk	UMM	\$9,887.59	\$10,380.91	\$10,900.75	\$11,446.05	\$12,016.81	\$57,043.8	\$59,889.9	\$62,888.9	\$66,034.9	\$69,327.8	Exempt
City Manager	UCM					\$20,848.00					\$120,276.9	Exempt
Coach/Referee	UTE						\$16,500.0	\$17,325.0	\$18,191.3	\$19,100.8	\$20,055.9	Non-Exempt
Code Enforcement Officer	UMM	\$6,855.54	\$7,199.27	\$7,559.97	\$7,934.47	\$8,333.37	\$39,551.2	\$41,534.2	\$43,615.2	\$45,775.8	\$48,077.1	Non-Exempt
Councilmember	Elected					\$950.00						Exempt
Deputy City Clerk	UMM	\$7,935.53	\$8,332.31	\$8,749.24	\$9,186.33	\$9,645.70	\$45,782.0	\$48,071.0	\$50,476.4	\$52,998.0	\$55,648.3	Exempt
Deputy City Manager	UEM	\$16,114.01				\$19,586.34	\$92,965.4				\$112,998.1	Exempt
Deputy Finance Director	UMM	\$11,843.10	\$12,435.25	\$13,057.01	\$13,709.87	\$14,395.35	\$68,325.6	\$71,741.9	\$75,328.9	\$79,095.3	\$83,050.1	Exempt
Deputy Public Works Director	UMM	\$11,725.07	\$12,310.68	\$12,926.01	\$13,572.09	\$14,251.07	\$67,644.6	\$71,023.1	\$74,573.1	\$78,300.5	\$82,217.7	Exempt
Executive Assistant to the City Manager	UMM	\$6,070.47	\$6,371.77	\$6,692.16	\$7,026.34	\$7,377.50	\$35,022.0	\$36,760.2	\$38,608.6	\$40,536.6	\$42,562.5	Non-Exempt
Facility Attendant	UTE						\$0,000.0	\$0,000.0	\$0,000.0	\$0,000.0	\$18,080.0	Non-Exempt
Fairgrounds Revitalization Director	UEM	\$16,114.01				\$19,586.34	\$92,965.4				\$112,998.1	Exempt
Fire Captain	CPFA	\$8,985.79	\$9,434.36	\$9,906.36	\$10,401.79	\$10,921.77	\$37,029.4	\$38,877.8	\$40,822.9	\$42,864.5	\$45,007.3	Non-Exempt
Fire Captain	UTE						\$30,570.0	\$32,100.0	\$33,710.0	\$35,400.0	\$37,170.0	Non-Exempt
Fire Chief	UEM	\$17,353.14				\$21,092.81	\$100,114.2				\$121,689.4	Exempt
Fire Engineer	CPFA	\$8,148.92	\$8,556.21	\$8,984.68	\$9,433.24	\$9,905.24	\$33,580.7	\$35,259.1	\$37,024.8	\$38,873.3	\$40,818.3	Non-Exempt
Fire Engineer	UTE						\$28,750.0	\$30,190.0	\$31,700.0	\$33,290.0	\$34,950.0	Non-Exempt
Fire Fighter	CPFA	\$7,391.27	\$7,761.73	\$8,148.92	\$8,556.21	\$8,984.68	\$30,458.6	\$31,985.2	\$33,580.7	\$35,259.1	\$37,024.8	Non-Exempt
Fire Fighter	UTE						\$24,990.0	\$26,240.0	\$27,550.0	\$28,930.0	\$30,380.0	Non-Exempt
Head Lifeguard	UTE						\$17,650.0	\$18,530.0	\$19,460.0	\$20,430.0	\$21,450.0	Non-Exempt
Human Resources/Finance Specialist	UMM	\$7,559.97	\$7,934.47	\$8,330.19	\$8,747.12	\$9,187.39	\$43,615.2	\$45,775.8	\$48,058.8	\$50,464.1	\$53,004.2	Non-Exempt
Human Resources Manager	UMM	\$10,126.93	\$10,633.28	\$11,164.93	\$11,723.18	\$12,309.33	\$58,424.6	\$61,345.9	\$64,413.1	\$67,633.7	\$71,015.4	Exempt
Lifeguard I	UTE						\$16,560.0	\$17,390.0	\$18,260.0	\$19,170.0	\$20,130.0	Non-Exempt
Maintenance Superintendent	UMM	\$9,848.33	\$10,340.59	\$10,857.25	\$11,400.43	\$11,970.13	\$56,817.3	\$59,657.3	\$62,638.0	\$65,771.7	\$69,058.5	Exempt
Maintenance Technician I	CPEA	\$5,174.12	\$5,464.82	\$5,737.55	\$6,024.88	\$6,325.68	\$29,850.7	\$31,344.1	\$32,908.5	\$34,556.5	\$36,281.8	Non-Exempt
Maintenance Technician II	CPEA	\$5,704.13	\$6,024.88	\$6,325.68	\$6,642.19	\$6,974.41	\$32,908.5	\$34,556.4	\$36,281.8	\$38,097.1	\$40,002.6	Non-Exempt
Management Analyst I	UMM	\$7,746.69	\$8,133.92	\$8,541.31	\$8,966.73	\$9,415.49	\$44,692.4	\$46,926.5	\$49,276.7	\$51,731.1	\$54,320.1	Exempt
Management Analyst II	UMM	\$8,966.73	\$9,415.49	\$9,887.59	\$10,380.91	\$10,900.75	\$51,731.1	\$54,320.1	\$57,043.8	\$59,889.9	\$62,888.9	Exempt
Mayor	Elected					\$1,500.00						Exempt
Non-Classified Employee-Professional/Technical	UTE						\$16,500.0				\$150,000.0	See Note 3
Office Assistant I	UTE						\$16,500.0	\$17,325.0	\$18,191.3	\$19,100.8	\$20,055.9	Non-Exempt
Office Assistant II	UTE						\$17,090.0	\$17,940.0	\$18,840.0	\$19,780.0	\$20,770.0	Non-Exempt
Operator-in-Training	UTE						step 5 is set at 20% below a Plant Operator I step 1					Non-Exempt
Parks & Recreation Director	UEM	\$16,114.01				\$19,586.34	\$92,965.4				\$112,998.1	Exempt

Exhibit A

Permit Technician	CPEA	\$5,973.20	\$6,272.33	\$6,585.48	\$6,914.98	\$7,260.85	\$34,4608	\$36,1865	\$37,9932	\$39,8941	\$41,8895	Non-Exempt
Planning & Building Director	UEM	\$16,114.01				\$19,586.34	\$92,9654				\$112,9981	Exempt
Plant Operator I	CPEA	\$6,592.46	\$6,962.03	\$7,310.01	\$7,676.24	\$8,059.51	\$38,0334	\$39,9316	\$41,9275	\$44,0280	\$46,2263	Non-Exempt
Plant Operator II	CPEA	\$7,445.25	\$7,863.62	\$8,256.61	\$8,669.09	\$9,102.23	\$42,9533	\$45,0128	\$47,3568	\$49,7227	\$52,2070	Non-Exempt
Police Chief	UEM	\$17,353.14				\$21,092.81	\$100,1142				\$121,6894	Exempt
Police Lieutenant	UMM	\$12,310.68	\$12,926.01	\$13,572.09	\$14,251.07	\$14,962.93	\$71,0231	\$74,5731	\$78,3005	\$82,2177	\$86,3246	Exempt
Police Officer	CPOA	\$7,536.32	\$7,959.17	\$8,356.85	\$8,774.64	\$9,213.65	\$43,4788	\$45,6508	\$47,9318	\$50,3281	\$52,8460	Non-Exempt
Police Officer Trainee	UTE						step 5 is set at 20% below a Police Officer step 1					Non-Exempt
Police Technician	UTE						\$16,5000	\$17,3250	\$18,1913	\$19,1008	\$20,0559	Non-Exempt
Police Sergeant	CPOA	\$8,941.20	\$9,444.88	\$9,915.17	\$10,413.38	\$10,933.94	\$51,5838	\$54,1723	\$56,8697	\$59,7273	\$62,7130	Non-Exempt
Pool Manager	UTE						\$18,7300	\$19,6700	\$20,6500	\$21,6800	\$22,7600	Non-Exempt
Principal Engineer	UMM	\$10,692.93	\$11,227.58	\$11,788.96	\$12,378.41	\$12,997.33	\$61,6900	\$64,7745	\$68,0132	\$71,4139	\$74,9846	Exempt
Public Safety Communications Manager	UMM	\$8,308.09	\$8,755.72	\$9,203.36	\$9,651.00	\$10,098.64	\$47,9314	\$50,5138	\$53,0963	\$55,6788	\$58,2613	Exempt
Public Safety Community Services Officer	CPOA	\$5,934.00	\$6,265.07	\$6,579.33	\$6,909.31	\$7,252.76	\$34,2346	\$35,9341	\$37,7366	\$39,6292	\$41,5991	Non-Exempt
Public Safety Dispatch Supervisor	CPOA	\$6,869.06	\$7,252.76	\$7,616.41	\$7,996.89	\$8,396.46	\$39,8614	\$41,8545	\$43,9472	\$46,1446	\$48,4518	Non-Exempt
Public Safety Dispatcher	CPOA	\$5,934.00	\$6,265.07	\$6,579.33	\$6,909.31	\$7,252.76	\$34,2346	\$35,9341	\$37,7366	\$39,6292	\$41,5991	Non-Exempt
Public Works Director/City Engineer	UEM	\$16,114.01				\$19,586.34	\$92,9654				\$112,9981	Exempt
Recreation Aide	UTE						\$16,5000	\$17,3250	\$18,1913	\$19,1008	\$20,0559	Non-Exempt
Recreation Coordinator	CPEA	\$5,381.01	\$5,649.82	\$5,931.83	\$6,228.23	\$6,540.25	\$31,0443	\$32,5951	\$34,2221	\$35,9322	\$37,7321	Non-Exempt
Recreation Leader	UTE						\$16,5600	\$17,3900	\$18,2600	\$19,1700	\$20,1300	Non-Exempt
Recreation Manager	UMM	\$10,126.93	\$10,633.28	\$11,164.93	\$11,723.18	\$12,309.33	\$58,4246	\$61,3458	\$64,4131	\$67,6338	\$71,0155	Exempt
Senior Accounting Assistant	CPEA	\$5,846.96	\$6,139.31	\$6,446.16	\$6,768.64	\$7,107.85	\$33,7324	\$35,4191	\$37,1894	\$39,0498	\$41,0068	Non-Exempt
Senior Civil Engineer	UMM	\$10,380.91	\$10,899.95	\$11,446.05	\$12,016.81	\$12,618.34	\$59,8899	\$62,8844	\$66,0349	\$69,3278	\$72,7981	Exempt
Senior Maintenance Technician	CPEA	\$6,750.23	\$7,087.91	\$7,443.13	\$7,814.70	\$8,204.96	\$38,9436	\$40,8918	\$42,9411	\$45,0848	\$47,3363	Non-Exempt
Senior Planner	UMM	\$9,645.70	\$10,127.35	\$10,634.46	\$11,165.97	\$11,725.07	\$55,6483	\$58,4271	\$61,3527	\$64,4191	\$67,6446	Exempt
Senior Planner/Assistant to the City Manager	UMM	\$10,634.46	\$11,165.97	\$11,725.07	\$12,310.68	\$12,926.01	\$61,3527	\$64,4191	\$67,6446	\$71,0231	\$74,5731	Exempt
Senior Plant Operator	CPEA	\$8,165.31	\$8,570.37	\$9,001.07	\$9,451.00	\$9,923.99	\$47,1076	\$49,4445	\$51,9293	\$54,5250	\$57,2538	Non-Exempt
Senior Recreation Leader	UTE						\$18,7300	\$19,6700	\$20,6500	\$21,6800	\$22,7600	Non-Exempt
Speciality Instructor I	UTE						\$16,5000	\$17,3250	\$18,1913	\$19,1008	\$20,0559	Non-Exempt
Speciality Instructor II	UTE						\$18,7300	\$19,6700	\$20,6500	\$21,6800	\$22,7600	Non-Exempt
Swim Instructor I	UTE						\$16,5000	\$17,3250	\$18,1913	\$19,1008	\$20,0559	Non-Exempt
Swim Instructor II	UTE						\$17,6500	\$18,5300	\$19,4600	\$20,4300	\$21,4500	Non-Exempt
Utilities Systems Superintendent	UMM	\$11,022.75	\$11,573.36	\$12,152.61	\$12,759.44	\$13,398.11	\$63,5928	\$66,7693	\$70,1112	\$73,6121	\$77,2968	Exempt
Water Conservation Manager	UTE						\$27,4200	\$28,7900	\$30,2300	\$31,7400	\$33,3300	Non-Exempt
Water Conservation Specialist	UTE						\$17,2600	\$18,1200	\$19,0300	\$19,9800	\$20,9800	Non-Exempt
Water Conservation Technician	CPEA	\$5,174.12	\$5,432.99	\$5,704.13	\$5,989.79	\$6,288.83	\$29,8507	\$31,3441	\$32,9085	\$34,5564	\$36,2818	Non-Exempt

Legend

- CPEA - Calistoga Public Employees Association
- CPFA - Calistoga Professional Firefighters Association
- CPOA - Calistoga Police Officers Association
- Elected - Mayor & Councilmembers
- UCM - City Manager
- UEM - Unrepresented Executive Management
- UMM - Unrepresented Mid-Management
- UTE - Unrepresented Temporary Employee

Notes

- 1 - Hourly, except FLSA Non-Exempt fire safety, is the Yearly (Monthly x 12) divided by 2,080 hours, rounded to 4 decimal places
- 2 - Hourly FLSA Non-Exempt fire safety is the Yearly (Monthly x 12) divided by 2,912 hours (2,756 regular hours + 156 overtime hours)
- 3 - Exempt or non-exempt status under the FLSA is to be reviewed based on the assigned duties and pay; pay is at any value from the minimum to the maximum.
- 4 - A Temporary Employee working in a classification which **not listed in Group UTE** receives the same wage/salary schedule as the represented classification
- 5 - UEM classifications have a minimum and maximum rate; an employee may be at any value from the minimum to the maximum.

Salary schedule as of 2025-7-1

This Page is Intentionally Left Blank

Appropriations Limit for Fiscal Year 2025-26 Budget

DESCRIPTION: Consideration of a Resolution adopting the Fiscal Year 2025-26 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 25-26 Appropriations Limit

The Fiscal Year 25-26 appropriations limit for the City is \$184,350,132. This limit increased from the prior year for two reasons: 1) .56% increase for the County population growth rate and 2) 9.96% increase from the prior year valuation growth primarily due to a FY 24-25 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 24-25 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 25-26 appropriations of \$17,572,370 are the portion that is funded from proceeds of taxes and is subject to the limit. This amount is \$166,777,762 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 25-26 Adopted Budget

Prior Year Appropriation Limit	\$ 166,718,371
Prior Year Adjustment Amount	-
Updated Prior Year Appropriation Limit	\$ 166,718,371

Allowed Compounded Percentage Increase from Prior Year ⁽¹⁾

Non-Residential Assessed Valuation Growth from FY 24-25 to 25-26	9.960%
City Population Growth From January 2024 to 2025 State Dept of Finance	0.560%
Compounded Percentage as an Adjustment Factor	<u>10.576%</u>
Annual Adjustment Amount to Appropriation Limit	<u>17,631,761</u>

Current Year Appropriation Limit

184,350,132

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

Proceeds of Taxes From Adopted Budget ⁽³⁾	19,103,069
Less Allowable Exclusion of Certain Appropriations ⁽³⁾	<u>(1,530,699)</u>

Current Year Appropriations Subject to Appropriation Limit

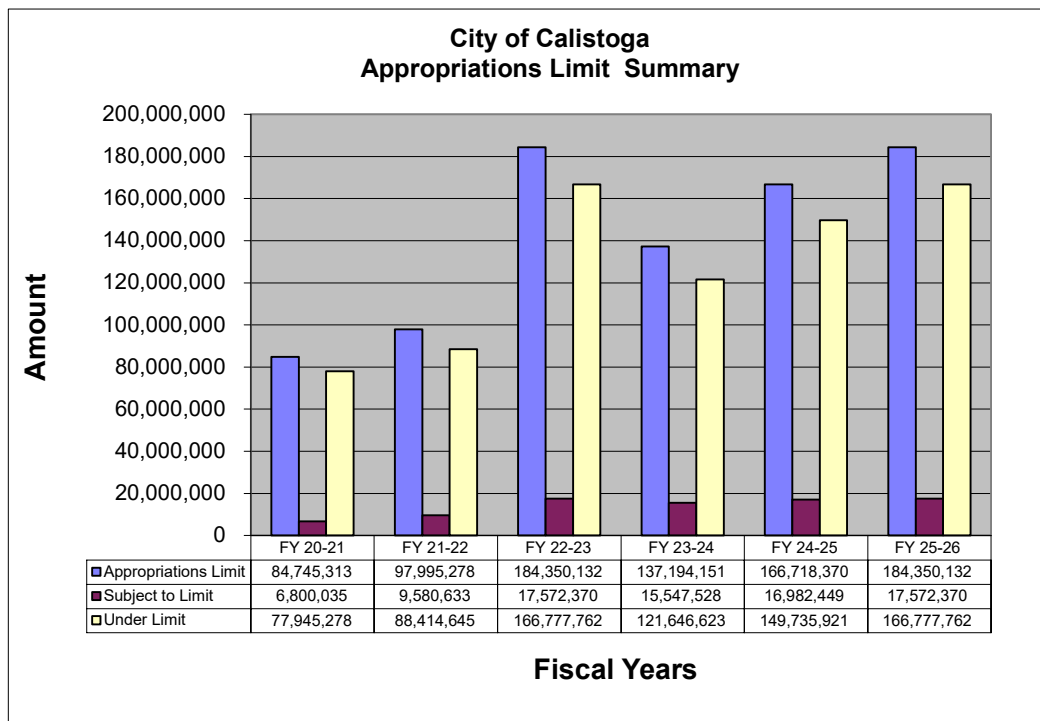
17,572,370

Current Year Appropriations Under the Appropriation Limit ⁽³⁾

\$ (166,777,762)

Percentage Under the Limit

-90%



APPROPRIATIONS LIMIT CALCULATION

Population and Growth Factors (Worksheet #5 of Guidelines)

Fiscal Year 25-26 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
FY 25-26	6.44	9.96	-0.41	0.56	110.57578%	184,350,132

[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.

- a. At the close of each billing cycle (monthly), each Cardholder will receive an individual Monthly Bankcard Statement.
- b. Cardholder reviews the Monthly Bankcard Statement for accuracy and reconciles it with the Monthly Purchasing Card Transaction Log.
- c. 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.
- d. 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.
- e. 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: _____

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.

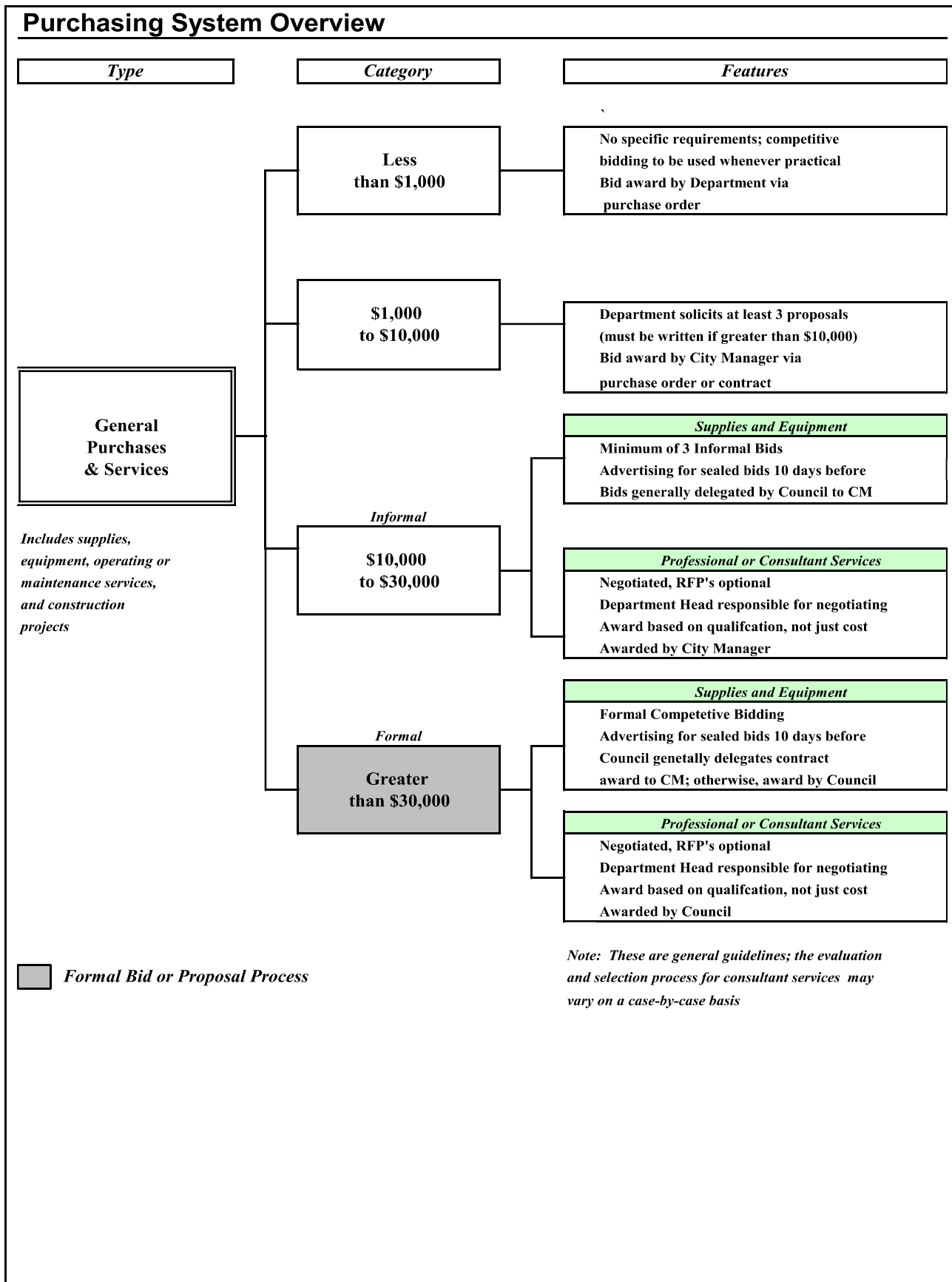
D. Formal bidding for public projects of an estimated value over \$125,000 shall be made as follows:

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
--------------------	--------------------------

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 H

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	

B. J.B.

RECEIPT REQUEST

 FINANCE DEPARTMENT
RECEIPT REQUEST FORM

VOID

Date 2-16-93

Department Comm Des

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.

11 | Page

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

PM 14 - DEBT MANAGEMENT POLICY

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