City of St. Helena
St. Helena Asset Planning Engagement (SHAPE) Committee Meeting

Vintage Hall Board Room - Second Floor, 465 Main Street, St. Helena, CA 94574
Wednesday, December 13, 2017 @ 6:30 PM

Committee Member Tim Nieman will be participating via teleconference from the following location:
Homewood Suites by Hilton,
25495 Katy Mills Parkway, Katy, TX 77494, Room 201

			Page
1.	CALL TO ORDER		
2.	ROLL CALL SHAPE Committee Members: Chair Mark Smithers, Vice Chair Anna Chouteau Committee Members Doug Barr, Oliver Caldwell, Pat Dell, Jeff Feeney, Stan Knight, Tim Nieman, Joshua Parke, Susanne Salvestrin and Glenn Smith		
3.	PUBLIC COMMENT PERTAINING TO THE SHAPE COMMITTEE: Please observe the three minute limit.		
	3.1.	Public Comment - Materials Distributed at Meeting Provided by Gary Margadant. Public Comment - SHAPE	3 - 4
4.	CONSENT ITEMS		
	4.1.	Approval of SHAPE Committee Minutes of December 6, 2017 SHAPE Committee Minutes of December 6, 2017	5
5.	NEW BUSINESS		
	5.1.	Review of City of St. Helena Financial Health Diagnostic (April Mitts, Finance Director) St. Helena Financial Health Diagnostic	7 - 29
	5.2.	Facilities Condition and Needs Assessment Overview (EMG) EMG Presentation	31 - 78
6.	ADJOURNMENT The next SHAPE Committee meeting is scheduled for Wednesday, January 10, 2018 at 6:30 PM, at Vintage Hall Board Room - Second Floor, located at 465 Main Street, St. Helena.		

This agenda was posted at City Hall, 1480 Main Street, and Vintage Hall, 465 Main Street, St. Helena, California and at Homewood Suites by Hilton, 25495 Katy Mills Parkway, Katy, TX 77494 on December 7, 2017.

Allison Mattioli, Management Analyst

In Compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please call the City Clerk's Office (707) 967-2792. Notification 72 hours prior to the meeting as required by Section 202 of the Americans with Disabilities Act will enable the City to make reasonable arrangements to ensure accessibility to this meeting.

11/28

[illegible]

City of St. Helena
Planning Comm
CD - Video
11/7/17

RECEIPT DATE 10.26.17 **No. 688688**

RECEIVED FROM Gary Margadant $ 11.20

Eleven and 20/100 DOLLARS

FOR RENT
FOR CD of 10/24/17 Meeting BOS

ACCOUNT	
PAYMENT	11 20
BAL. DUE	

◯ CASH
⊗ CHECK
◯ MONEY ORDER
◯ CREDIT CARD

FROM ____ TO ____

BY [signature]

RECEIPT DATE 11/13/2017 **No. 688689**

RECEIVED FROM Mary Margadant $ 22.40

Twenty-Two and 40/100 DOLLARS

◯ FOR RENT
⊗ FOR DVDs Two BOS Meetings

ACCOUNT	
PAYMENT	No. - 8453
BAL. DUE	

◯ CASH
⊗ CHECK
◯ MONEY ORDER
◯ CREDIT CARD

FROM ____ TO ____

BY [signature]

11/13

11/22

RECEIPT DATE 11/22/17 **No. 688694**

RECEIVED FROM Mary Margadant $ 11.20

Eleven and 20/100 DOLLARS

◯ FOR RENT
⊗ FOR DVD - 11/21/17 BOS Meeting

ACCOUNT	
PAYMENT	No. 8463
BAL. DUE	

◯ CASH
⊗ CHECK
◯ MONEY ORDER
◯ CREDIT CARD

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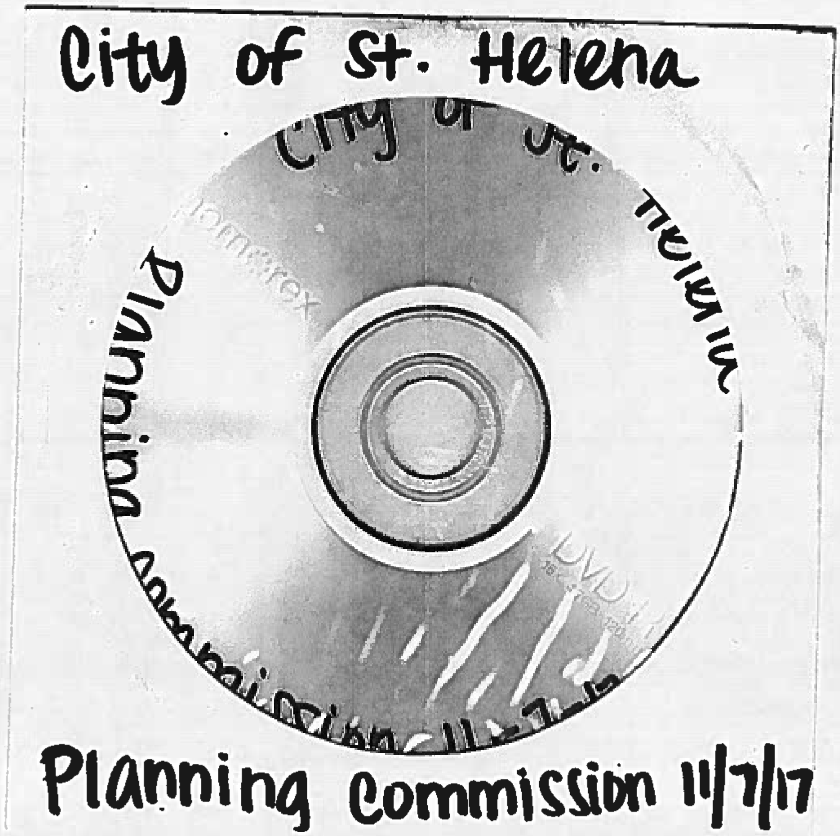
BY [signature]

11/22


City of St. Helena
Planning Commission 11/7/17

MINUTES OF THE REGULAR MEETING OF THE
ST. HELENA ASSET PLANNING ENGAGEMENT (SHAPE) COMMITTEE

VINTAGE HALL BOARD ROOM – SECOND FLOOR
465 MAIN STREET, ST. HELENA, CA 94574

WEDNESDAY, DECEMBER 6, 2017, 6:33 PM

1. CALL TO ORDER
The meeting was called to order at 6:33 PM by Chair Smithers.

2. ROLL CALL
Present: Chair Smithers, Vice Chair Chouteau, Committee Members Oliver Caldwell, Pat Dell, Stan Knight, Joshua Parke, Susanne Salvestrin, Glenn Smith
Staff: Mark Prestwich, Allison Mattioli
Absent: Doug Barr, Jeff Feeney, Tim Nieman

3. PUBLIC COMMENT PERTAINING TO THE SHAPE COMMITTEE
There was no public comment.

4. CONSENT ITEMS
4.1 Approval of SHAPE Committee Minutes of November 29, 2017
Committee Member Dell moved to approve Consent Item 4.1. The motion was seconded by Vice Chair Chouteau and carried by the following vote:

AYES:	Chair Smithers, Vice Chair Chouteau, Committee Members Caldwell, Dell, Knight, Parke, Salvestrin and Smith
NOES:	None
ABSENT:	Barr, Feeney, Nieman

5. NEW BUSINESS
5.1 Community Engagement and Communications Update
Facilitator Jean Holsten spoke about the upcoming community engagement and communications process, and asked the Committee for their input.

Former Senior Planner Greg Desmond spoke regarding his additional public engagement ideas.

5.2 Review of 2009 Adams Street Property Visioning
Former Senior Planner Greg Desmond gave an overview of the 2009 Adams Street Property Visioning process, and answered Committee questions regarding the project.

6. ADJOURNMENT
Chair Smithers adjourned the meeting at 8:12 PM.

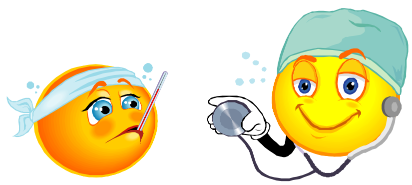
APPROVED　　　　　　　　ATTEST:

__________________________________　　___________________________________

Mark Smithers, Chair　　　　　　Allison Mattioli, Staff Liaison

The California Municipal Financial Health Diagnostic

City of St. Helena - December 2017



Contents **page**

LEAGUE OF CALIFORNIA CITIES

The **California Municipal Financial Health Diagnostic** was developed by Michael Coleman with substantial contributions from Andy Belknap, Robert Leland, Dave Millican, Mary Bradley, Ron Bates, Bob Biery, Brent Mason, Max Neiman, and Chris McKenzie among many others. Jeremy Goldberg's assistance in testing draft versions of the tool was invaluable.

The county version, **The California County Financial Health Diagnostic**, was developed with invaluable guidance from: Terry Schutten, Leanne Link, Michelle Aguire, Martin Polt, Paul Derse, Meegan Jessee, and Graham Knaus.

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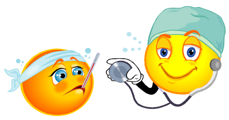
How Are We Doing?



Using the The California Municipal Financial Health Diagnostic
to Evaluate Your Agency's Financial Health

According to economists, California's "great recession" ran from December 2007 and ended in August 2009. These years, and those following have been difficult for local governments all around. In addition to deep reductions in local government revenue, cities, counties and special districts have struggled with state take-aways of local funds, the dissolution of redevelopment agencies, and mounting costs of retiree pensions and benefits. The severity and combination of these financial impacts varies but in a few well-known instances, cities have had to seek the legal protections of Chapter 9 Bankruptcy to restructure their contractual obligations, and at least one county required financial intervention from the state.

Grappling effectively with financial distress before it becomes a crisis first requires a shared understanding of the financial condition of the local government. A critical component of the difficulties of the most financially distressed local governments has been a lack of recognition and agreement among local leaders, staff and key interests (labor, retirees, creditors) regarding the agency's financial condition and what must be done in order to achieve sustainability. Most financial crises can be managed without court or outside agency intervention if leaders, staff and key interests have the courage, competence, and collaborative attitudes to 1) recognize and agree upon the local government's financial condition, and 2) implement the necessary changes to set the local government on a sustainable financial course.

Defining Local Government Financial Health

Government financial health may be viewed in four related financial contexts: 1) cash solvency - the ability to meet immediate financial obligations – generally over the next 30 or 60 days (accounts payable, payroll); 2) budgetary solvency - the ability to meet all financial obligations during a budget year; 3) long-run solvency – the ability to meet all financial obligations into the future; and 4) service-level solvency – the ability to provide the desired level of services for the general health and welfare of a community.[1] In the context of today's difficult financial climate, we are primarily concerned with the ability of the local government to meet its financial commitments now and into the future (cash, budgetary, and long-run solvency). A more expansive evaluation of financial condition would examine the community's economic environment and ability to meet the service level desires of the community (service-level solvency).

A government is in ***financial distress*** if it has a continuing imbalance between its level of financial commitments and its available financial resources over time. If revenues and spending are not brought into balance, ***financial distress*** can progress into financial crisis, when the government is unable to meet its financial obligations.

Determining Local Government Financial Health

There have been many government financial health monitoring systems devised over the last several decades. Each approach consists of a series of financial indicators or measures that address a local government's ability to meet the needs of its constituents. The International City/County Management Association's (ICMA) venerable Financial Trend Monitoring System (FTMS) consists of some 42 financial measures including factors assessing the economic environment of the community, the finances of the jurisdiction, and its managerial practices and legislative policies.[2] Building on the FTMS and various other systems and policies developed by academics and governments, this tool distills the most essential indicators assessing financial health with a pragmatic focus on an agency's level of financial distress heading into financial crisis.

This ***California Municipal Financial Health Diagnostic*** is primarily concerned with the ability of the local government to meet its financial commitments now and into the future (cash, budgetary, and long-run solvency). In contrast to many other financial health monitoring systems, this tool looks at recent past and near future financial measures and indicators to provide an assessment of the local government's level of financial distress and tendency toward financial crisis.

The ***California Municipal Health Diagnostic*** is focused first and foremost on the general fund, but may also be applied to other funds. It focuses on the local government's operating position, going beyond reported finances to focus on recurring revenues and expenditures (by distinguishing temporary non-recurring revenues and expenditures) and taking into account any unbudgeted but real current costs of services. The tool includes an evaluation of unsustainable or risky budget practices that indicate an agency in distress and tending toward crisis. The foundation of the diagnosis is an examination of discretionary revenues and spending, distinguishing and identifying the effects of programatic revenues and spending on discretionary resources.

Unique Aspects of California Local Government Finance[3]

California local governments' tax and revenue raising choices are strictly limited. Property tax is the single most important source of general purpose revenue for most cities, counties and many special districts. Yet local governments have no authority over the property tax base, rate or allocation. Other tax increases require voter approval.

Over the last several decades since Proposition 13 (1978), the state has shifted property tax revenues, vehicle license taxes, and eliminated virtually all general purpose state aid to local governments. At the same time, the Legislature has shifted greater program responsiblities and imposed greater mandates but with limited funding. In response, local governments sought and voters approved, several constitutional measures protecting local government finances from further legislative actions.

Most remaining city general purpose revenues are no longer vulnerable to additional state takeaways.[4] Consequently, unlike municipalities in other states or in California in previous times, assessing the financial health of California cities has little to do with the amount or proportion of intergovernmental revenues (which, in any case, is minimal for nearly all cities and special districts).

California counties have much more limited revenue raising authority than cities and remain, by their nature, highly dependent on state budgetary actions. The state Legislature may delegate to counties any of the functions which belong to the state itself. Counties are responsible for frontline municipal services in unincorporated areas; for countywide local services such as jails, elections, and property tax administration; and for state programs delegated to counties such as health and human services, mental health, and portions of the law enforcement and corrections systems.

The ***California Municipal Financial Health Diagnostic*** consists of:

1. ***The Financial Distress Checklist.*** A fourteen point list of key indicators to assess the near term financial health of your local government's general fund and other operations. The checklist is intended for use by policy makers and community members to ask the important questions and get the necessary answers.
2. ***The Financial Health Indicators.*** Linked to the fourteen point Financial Distress Checklist, the Financial Health Indicators provide more detailed formulas and methods for determining financial condition and will need to be completed by a team of qualified financial analysts.

WARNING SIGNS Indications of Crisis
☐ Failure to pay an undisputed claim from a creditor within 90 days past claim date.
☐ Failure to forward income taxes withheld or Social Security contributions for over 30 days past the due d
☐ Failure to make *required* pension fund contributions on time.
☐ Missing a payroll for 7 days.
☐ Available unrestricted balance for the general fund at the end of the current fiscal year will be negative.

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[1] Justice, Jonathan and Scorsone, Eric. "Measuring and Predicting Local Government Fiscal Stress" in Levine, Helisse; Justice, Jonathan; Scorsone, Eric. Handbook of Local Government Fiscal Health. Jones and Bartlett Learning, Burlington, MA 2012.

[2] Groves, Sanford M. and Valente, Maureen Godsey. Revised Nollenburg, Karl. Evaluating Financial Condition: A Handbook for Local Government, 4th edition. International City/County Manager Association (ICMA), USA, 2003.

[3] For more information, see Multari, Coleman, Hampian and Statler, *Guide to Local Government Finance in California*, Solano Press Books, 2012.

[4] The continuing impacts of the dissolution of Redevelopment Agencies notwithstanding. These impacts should be taken into account as appropriate in these financial health measures.

Questions, comments, improvements? Michael Coleman 530-758-3952 coleman@muniwest.com

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City of St. Helena General Fund

The California Municipal Financial Health Diagnostic

Financial Health Indicators - Summary Checklist

	Indicator	Rating	
Measures	1. Net Operating deficit / surplus. There are no recurring general fund operating deficits. General revenues are sufficient to meet the net general revenue demand of programs.		*Healthy*
	2. Fund balance. Reserves are sufficient over multiple consecutive years and in compliance with adopted policy.		*Healthy*
	3. Capital Asset Condition. The city is keeping pace with the aging of its capital assets.		*Caution*
	4. Liquidity. Cash and short-term investments are suffieicent to cover current liabilities (including short-term debt and accounts payable within 60 days).		*Healthy*
	5. Fixed costs & labor costs. Fixed costs (including debt service and other contractual obligations), salaries and benefits are stable or decreasing over multiple years relative to reasonably expected revenue growth.		*Healthy*
	6. General fund subsidies of other funds. Any general fund subsidies other enterprises or special funds are sustainable and in compliance with adopted policy.		*Caution*
Practices and Conditions	7. Constraints on budgetary discretion. The city council's authority to make budget changes is not excessively constrained by charter, contract, or law.		*Healthy*
	8. Balancing the budget with temporary funds. The use of reserves, selling assets, deferring asset maintenance to balance the general fund has been limited, prudent and in compliance with adopted policy.		*Healthy*
	9. Balancing the budget with borrowing. The use of short-term borrowing, internal borrowing or transfers from special funds to balance the general fund has been limited, prudent and in compliance with adopted policy.		*Healthy*
	10. Balancing the budget by deferring employee compensation costs. Pension liabilities and other non-salary benefits have been determined, disclosed and actuarially funded in compliance with adopted policy.		*Healthy*
	11. Balancing the budget with backloaded debt service payments. Debt service payments have not been “backloaded” into future years.		*Healthy*
	12. Funding operating costs with non-recurring revenues. Ongoing operating costs are being funded with ongoing rather than temporary revenues (e.g., from development, etc.)		*Healthy*
	13. Timeliness and accuracy of financial reports. Financial Reports are being filed on time. (CAFR, Annual Audit, State Controller’s Financial Transactions Report)		*Healthy*
	14. Service level solvency. Public service levels meet the standards and needs in this community.		*Caution*

City of St. Helena General Fund

The California Municipal Financial Health Diagnostic Adopted Financial Management Policies *	
1. Use of Temporary Funds	***Yes***
2. Reserves and Fund Balance	***Yes***
3. Short term borrowing	***Yes***
4. Interfund Transfers	***Yes***
5. Payment of employee compensation costs	***Yes***
6. Pay-as-you-go Financing	***No***
7. Debt Management / Affordability	***No***
8. Long range financial planning	***Yes***

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*See pages 6-7 for Complete Summary of Fiscal Management Policies and Procedures

CURRENT POLICIES

Policy #	Policy Title	Source	Resolution No.	Date Adopted by City Council	Notes
P-FI-0001	Sale of City Surplus Property or Partial Interests in City Real Property	City Council	2004-13	2/24/2004	
P-FI-0002	Investment Policy	n/a	2016-122	9/13/2016	
P-FI-0003	Non-Profit Funding	n/a	2015-130	10/13/2015	
P-FI-0004	Capital Asset and Depreciation Policy	VLF Nigro & Nigro	2014-82	10/28/2014	Nigro & Nigro - update the Fixed Assets Funded by Federal Grants section
P-FI-0005	Water Leak Policy	City Council	2016-161		
P-FI-0006	Escheat Policy for Unclaimed Money	VLF	2016-170	12/13/2016	
P-FI-0007	Grant Application and Management Policy	City Council	2016-38	3/22/2016	Nigro & Nigro - review policy to ensure it aligns with the requirements of the OMB Uniform Guidance for all Federal awards.
P-FI-0008	Subsidy to Assist Businesses in Paying their Water/Wastewater Bills	City Council	2017-111	6/13/2017	
P-FI-0009	Low Income Water and Wastewater Subsidy	City Council	2017-18	2/14/2017	
P-FI-0010	City's Regulations Providing Purchase of Supplies, Equipment, and Services and Procedures for Public Works Projects	Municipal Code	Ordinance 2015-8	11/24/2015	
P-FI-0011	Adoption of Annual Budget FY 2017-18	Municipal Code	2017-18	6/13/2017	
	Travel/Conference Policy	VLF Nigro & Nigro	2005-21	3/8/2005	
	Compliance with Debt Covenants	VLF S&P BLX	2016-163 2016-164 2016-165 2017-159	11/29/2016 11/28/2017	
	Records Retention	Nigro & Nigro	2016-23	2/23/2016	

POLICIES TO COMPLETE

Policy #	Policy Title	Source	Notes	Status
	General Fund Unrestricted Fund Balance	VLF	Current - Informal Policy	In progress
	Debt Management Policy	VLF		In progress
	Code of Conduct	VLF Nigro & Nigro	Current - Informal Policy - ICMA Code of Ethics	
	Accounts Payable - cover all payment methods, including wire transfers	Nigro & Nigro	Current - Informal Policy	
	Employee Handbook	Nigro & Nigro	Update Employee Handbook	Last update 2005

CURRENT STANDARD OPERATING PROCEDURES (SOP)

Procedure #	SOP Title	Source	Effective Date
SOP-FI-0001	AB1600 Procedures	Staff	10/31/2016
SOP-FI-0002	BOE Quarterly Payments Procedures	Staff	10/31/2016
SOP-FI-0003	New Fiscal Year	VLF	6/26/2017
SOP-FI-0004	Setting up New Accounts in Springbrook	Staff	10/31/2016
SOP-FI-0005	Issuance and Use of City Credit Cards	VLF Nigro & Nigro	10/31/2017
SOP-FI-0006	Strike Team Revenues and Expenses	Staff	11/23/2017
SOP-FI-0007	Financial Reporting (End of Year)	VLF Nigro & Nigro	7/1/2017
SOP-FI-0010	Cash Handling		8/1/2017
SOP-FI-0012	Check Processing		8/1/2017
SOP-FI-0013	Accounts Receivable		8/1/2017
SOP-FI-0014	Revenue Collection		8/1/2017
SOP-FI-0015	Utility Billing		8/1/2017
SOP-FI-0016	Cash Receipts		8/1/2017

STANDARD OPERATING PROCEDURES (SOP) TO COMPLETE

Procedure #	SOP Title	Source	Status
SOP-FI-0008	Fraud Procedure	VLF	Draft
SOP-FI-0009	Finance Department Security		Draft
SOP-FI-0011	Cash Overages and Shortages		Draft
SOP-FI-0017	Finance Department Overview		Draft
SOP-FI-0018	Budgeting		Draft
SOP-FI-0019	Entering Payroll		Draft
SOP-FI-0020	Entering Purchase Orders	Nigro & Nigro	Draft
SOP-FI-0021	Entering Invoices		Draft
SOP-FI-0022	Fuel Charges	VLF Nigro & Nigro	
Employee Handbook	Travel/Conference Policy	VLF Nigro & Nigro	Need to Update
SOP-FI-0023	Journal Entries	Nigro & Nigro	
SOP-FI-0024	Grants - Cash Management for Drawdown of Grants	Nigro & Nigro	
SOP-FI-0025	Grants - Comprehensive list of reporting requirements and a reminder system for meeting the reporting deadlines	Nigro & Nigro	
SOP-FI-0026	Fraud Risk Assessment Program	VLF	

OPERATIONAL CHANGES RECOMMENDED BY AUDITORS

OPERATIONAL CHANGE	Source	Effective Date
Update Organization of Personnel Files	VLF	Complete
Segregation of Duties - Utility Billing Receipts and Adjustments	VLF	Complete
Segregation of Duties - Disbursements	VLF	Complete
Segregation of Duties - Library Receipts	VLF	Complete
Segregation of Duties - Police Receipts	VLF	In Progress
Segregation of Duties - Building Permit Fees and Impact Fees	VLF	In Progress

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of **St. Helena** **General Fund**

Operating Deficit/Surplus

The simplest measure of annual operating deficit/surplus is the difference between total revenues and total spending. General fund operating deficits may be an indication that the government's financial condition is unsustainably out of balance and that corrections to bring the finances into a sustainable condition are not occurring. Though an operating deficit in any one year may not be a cause for concern (because, for example, reserves or one-time remedies might be available to cover the difference), frequent and increasing deficits may indicate that the governments activities are not sustainable within the revenues available over time.

Taken as a percentage of total revenues, the local government's operating deficit/surplus tells us very plainly if current resources in the fund are sufficient to cover current expenditures. The data to compute this measure should be readily available in the financial statements (comprehensive annual financial reports) of the agency. This is measure 1A below.

But a budget can be balanced and an ongoing structural problem masked if a deficit is covered by temporary solutions, such as non-recurring revenues like limited-term grants, land sale income, or transfers from other funds. This approach cannot be relied upon in the long-run (over multiple years). Measure 1B takes a step further than 1A by taking these temporary revenues out of the equation to see how much worse the revenue shortfall becomes at current spending levels.

Still, this may not show the whole picture. If certain current financial obligations are being delayed and not budgeted, then the financial position shown in measure 1B is still incomplete. Measure 1C takes into account "unbudgeted current liabilities" such as Other Post-Employment Benefits (OPEB); unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure. For the purpose of determining long run solvency, Measure 1C is the best indicator of a local government's true fiscal operating position because it reflects the level of spending actually needed to sustain your current level of service over time. If these deferred costs are significant, then your fiscal imbalance may be much worse than you thought. If you cannot find sufficient information to determine these unbudgeted liabilities, that, in itself, is reason for substantial concern (See indicator # 9).

1A Gross Annual Deficit/Surplus - unadjusted, using all general fund revenues and expenditures

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	11.32%	14.31%	11.03%	12.35%	12.40%	12.91%
percent change =>		26.49%	-22.91%	11.94%	0.39%	4.09%

Formula

$$\text{gross annual deficit/surplus as a percent of revenues} = \frac{\left(\text{gross total revenues}\right) - \left(\text{gross total expenditures}\right)}{\text{gross total revenues}}$$

For comparison purposes

1B Net Operating Deficit/Surplus – sustainable, omitting non-recurring revenues

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
11.72%	8.62%	-0.18%	-1.77%	4.40%	8.71%

Formula

$$\text{net operating deficit/surplus as a percent of revenues} = \frac{\left(\text{net operating revenues}\right) - \left(\text{temporary revenues}\right) - \left(\text{net operating expenditures}\right)}{\text{net operating revenues}}$$

Negative Indicator

- Recurring and static or increasing negative values

For comparison purposes

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of **St. Helena** **General Fund**

1C Net True Operating Deficit/Surplus - complete, adding unbudgeted general fund liabilities

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
11.72%	8.62%	-0.18%	-1.77%	4.40%	8.71%

Formula

$$\text{net true operating deficit/surplus as a percent of revenues} = \frac{\left(\text{net operating revenues}\right) - \left(\text{temporary revenues}\right) - \left(\text{net operating expenditures}\right) - \left(\text{unbudgeted current liabilities}\right)}{\text{net operating revenues}}$$

Score:

Q1

Warning-Red: Persistent & increasing deficits over consecutive years. ○

Caution-Yellow: Deficits are infrequent or relatively marginal compared to fund balance (see #2 below) and/or there is a reasonable plan for bringing revenues and spending into balance. ○

Good-Green: not an issue of concern. ◉

Definitions

Gross Total Revenues. See CAFR Statement of Revenues and Expenditures “total revenues.”

Gross Total Expenditures. See CAFR Statement of Revenues and Expenditures “total expenditures”

Net Operating Revenues. Net operating revenues equals gross revenues and transfers in, minus revenues restricted to capital improvements minus revenues legally restricted to special purposes. Transfers related to non-operating activities should be excluded.

General Purpose Revenues. Discretionary taxes including property taxes (other than voter approved debt service), property transfer tax, general sales and use tax, business license tax, transient occupancy tax, utility users tax, construction tax, and other discretionary taxes; franchises; fines, forfeitures and penalties; investment earnings; rents, concessions, royalties; homeowners property tax relief reimbursement; non-restricted state and federal grants; and non-restricted transfers in.

One-time (temporary) Revenues. One-time (temporary) revenues include any non-recurring revenues that derive from short-term activities and cannot be relied upon in the long-run (over multiple years). This might include revenues from land sales, one-time transfers from other funds, limited-term grants, court settlements or major donations. Optionally, you might consider also excluding receipt of construction-related revenues from a given project that are significantly in excess of an “average” year, if this represents a level of revenue unlikely to be repeated. Back taxes and late payments do not have to be omitted because they just make up for what was not received in a prior year.

Ongoing General Propose Revenues. Ongoing General Propose Revenues equals total general purpose revenues minus one-time (temporary) general purpose revenues.

Net Operating Expenditures. Net operating expenditures equals total expenditures (after credits/reimbursements) and transfers out, minus one time expenditures capital improvement expenditures (or transfers out for capital purposes).

Unbudgeted Current Liabilities. The amortized costs of long-term general fund liabilities not already included in “net operating expenditures.” This includes amounts not budgeted or expended that “should be” in order to pay the current year portion of liabilities. Examples: unbudgeted actuarially required contributions (ARC) to Other Post-Employment Benefits (OPEB) or pension systems; unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure. If there is insufficient information to determine these unbudgeted liabilities, that, in itself, is reason for substantial concern (See indicator #9).

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of **St. Helena** **General Fund**

Fund Balance

A positive fund balance, or reserves, is important for any government to withstand financial risk over time. Unanticipated fluctuations in revenues may occur from economic impacts or state take-ways. "Financial reserves" are important to meet unforeseen revenue shortfalls or expenditure overages. But reserves cannot be relied upon to cover financial shortfalls that are more than temporary. (See Indicator #7) An unplanned decline in unreserved fund balances as a percentage of operating revenues over time suggests the government is less able to withstand financial emergencies.

The right level of fund balance varies depending on many factors including levels of risk and revenue volatility but, generally speaking, dropping below 8% may be cause for concern. The Government Finance Officers Association recommends maintaining a 5-15% reserve.

2 Fund Balance

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
33.96%	40.69%	33.70%	29.36%	34.08%	43.21%

Q2

Formula

$$\text{Fund balance as a percent of expenditures} = \frac{\text{unreserved fund balance}}{\text{net operating expenditures}}$$

Score:

Warning-Red: Persistently & substantially decreasing or is below 8%. ○

Caution-Yellow: Has decreased but remains above 8% and there is a reasonable plan for stabilizing. ○

Green - not concerning ◉

Definitions

Unreserved fund balance is fund balance not reserved in accordance with state law, charter or contractual obligation. This includes total fund balance minus nonspendable, restricted or committed resources. However, *you should review resources categorized as "committed"* and include in "unreserved fund balance" any amounts that, even if only in time of emergency, could be accessed with action of the City Council / governing board.

Net operating expenditures. Net operating expenditures equals expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.

Fund Balance Components[1]

	Nonspendable	Restricted	Committed	Assigned	Unassigned
Total Fund Balance	x	x	x	x	x
Unrestricted Fund Balance			x	x	x
Unreserved Fund Balance (AKA "Balance available for assignment")				x	x

1. See Stephen J. Gauthier, "Governmental Accounting, Auditing, and Financial Reporting." (The "Blue Book") 2012 Government Finance Officers Association.

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of **St. Helena** **General Fund**

Capital Asset Condition

Capital assets must be maintained and replaced over time. This requires annual resource commitment such that the value of assets and asset improvements does not decline.

3 Capital Asset Condition

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
-3.05%	-3.14%	-3.25%	-3.35%	-3.46%	-3.58%

Formula

$$\text{Change in Capital Asset Condition} = \frac{\left(\text{ending net value of capital assets}\right) - \left(\text{beginning net value of capital assets}\right)}{\text{beginning net value of capital assets}}$$

Score:

Warning-Red: persistent and substantially negative trend

Caution-Yellow: negative or decreasing but there is a reasonable plan for stabilizing.

Good-Green: not an issue of concern.

Q3

- ○
- ◉
- ○

Liquidity

A decreasing amount of cash and short-term investments as a percentage of current liabilities suggests the government is less able to pay its short-term obligations. Increasing current liabilities at the end of the year as a percentage of net operating revenues indicates liquidity problems and/or deficit spending. Liquidity measures the amount of readily available financial resources relative to immediate financial commitments (current liabilities).

4 Liquidity

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
315.61%	385.85%	387.61%	367.17%	410.08%	502.29%

Formula

$$\text{liquidity} = \frac{\text{cash and short term investments}}{\text{current liabilities}}$$

Score:

Warning-Red: Persistently & substantially decreasing.

Caution-Yellow: Has decreased but there is a reasonable plan for stabilizing.

Good-Green: not an issue of concern.

Q4

- ○
- ○
- ◉

Definitions

Current liabilities is the sum of all liabilities due at the end of the fiscal year including short-term debt, current portion of long-term debt, all accounts payable accrued liabilities

IMPORTANT: *Include*

- *Advances and amounts due to other funds, including internal funds from pooled cash transactions or borrowing.*
- *Increases in debt service payments due to financings*.

Cash and short-term investments includes cash on hand and in the bank as well as other assets that can easily be converted to cash.

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of **St. Helena** **General Fund**

Fixed Costs and Budget Flexibility

Increasing fixed costs as a percentage of net operating expenditures may indicate an unsustainable financial structure where the government has limited ability to make necessary budget changes. Fixed does not mean static. Fixed costs may be changing over time but cannot be easily altered.

A major component of general fund spending is labor costs for salaries and benefits: often these costs are anything but fixed, as costs continue to escalate, but as long as the employees are on the payroll, these costs are unavoidable. This indicator computes the proportion of net annual operating expenses that these fixed and labor costs represent, to show the degree of flexibility the agency has in making budget reductions. As with all these measures, compute this for general fund and other funds separately.

Definitions

Salaries and wages are compensation paid directly to employees.

Benefits include costs for contributions to FICA, pension, life insurance, health insurance, etc. and current contributions to self-insurance funds.

Fixed costs are those costs over which the government has little control in the short run because of contractual agreements, charter restrictions, or state or federal law, other than those costs already included under salaries, wages or benefits. Non-labor fixed costs include debt service, retiree health payments, lease-purchase payments, utilities, contracted goods and services, etc.

Net operating expenditures. Net operating expenditures equals expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.

Subsidy Expenditures / Transfers Out. Total of expenditures and transfers out to support enterprises or special funds.

5a Fixed Costs

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
7.49%	2.16%	2.35%	3.66%	3.71%	3.20%

Formula

$$\text{Fixed costs as a percent of expenditures} = \frac{\text{fixed costs}}{\text{net operating expenditures}}$$

For comparison purposes

5b Fixed Costs plus Labor Costs

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
68.06%	62.94%	58.58%	58.65%	62.25%	64.50%

Formula

$$\text{Fixed costs and labor costs as a percent of expenditures} = \frac{\text{salaries} + \text{wages} + \text{benefits} + \text{fixed costs}}{\text{net operating expenditures}}$$

Score:

Q5

- ○ **Warning-Red:** Increasing or over 80%.
- ○ **Caution-Yellow:** Has increased but is projected to stabilize or decline.
- ◉ **Good-Green:** not an issue of concern.

General Fund Subsidy of Other Funds.

Some cities and counties find themselves using the general fund to subsidize golf course rates; water, sewer, transit, parking or other enterprise operations; or pay debt service or capital improvement costs that should arguably be paid by proprietary or special revenue funds. Often this is because user fees are not sufficiently high enough to be self-supporting. Sometimes it is because debt obligations were incurred that burdened the general fund with a pledge to support bonds if the intended repayment source (development fees, enterprise fund) proved inadequate. These subsidies limit budget flexibility if they are a significant portion of the general fund net operating expenditures and/or if the trend is increasing.

6 General Fund Subsidy of Other Funds

2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
5.16%	6.14%	7.27%	9.93%	4.38%	0.64%

Formula

$$\text{Subsidy costs as a percent of expenditures} = \frac{\text{Subsidy Expenditures and Subsidy Transfers Out}}{\text{net operating expenditures}}$$

Score:

Q6

Warning-Red: Increasing or over adopted policy. ○

Caution-Yellow: Has increased but is projected to stabilize or decline. ◉

Good-Green: not an issue of concern. ○

Constraints on Budgetary Discretion

Constraints on the budgetary discretion of the agency include binding arbitration or required formulas or third party agreement to alter compensation, spending or minimum staffing. These legal constraints impair the agency's ability to achieve solutions when in fiscal distress and may also accelerate cost increases over time.

7 Constraints on Budgetary Discretion

Do charter provisions or other legal commitments (contracts, court decisions/settlements) restrict the City Council's authority?

- Binding arbitration: required submission of a dispute to a third person whose decision is obligatory.
- Formulas require minimum employee compensation, hiring or staffing levels, or spending levels or require the agreement of others.
- General fund is pledged as support, or public facilities as security, for non-general fund debt.
- Others: restrictions on contracting out, voter-approved tax expiring.

Score:

Q7

Warning-Red: Yes - restrictions. ○

Caution-Yellow: Yes but minimal/workable. ○

Green - no restrictions ◉

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of **St. Helena** — **General Fund**

Financial Practices

An agency's financial and budgetary management practices may contribute to financial distress. Practices that should be rarely used include solving budgetary imbalances with temporary revenues or cuts (such as furloughs), internal borrowing from special funds beyond budget years (i.e. for more than cash flow), deferring pension or other employee costs, and backloaded debt service schedules. Financial trouble is also strongly correlated with a local government's failure to file financial reports on time.

8 Balancing the Budget with Temporary Funds

Q8	2015-16	2016-17	2017-18	Score	
Has the general fund (budget or financial year close) been balanced with • reserves • selling assets • deferring asset maintenance or operating costs ?	No	No	No	**Score:** **Warning-Red:** Yes, multiple years. **Caution-Yellow:** Yes but minimal/workable. **Good-Green:** No. Not a concern.	Good-Green (selected)

Q8a Is there an adopted policy on the use of temporary funds? (●) Yes ( ) No

Q8b Is there an adopted reserves and fund balance policy? (●) Yes ( ) No

9 Balancing the Budget with Borrowing

Q9	2015-16	2016-17	2017-18	Score	
Has the general fund (budget or financial year close) been balanced with • short-term borrowing, • internal borrowing (including transfers that must be repaid), • amounts owed to other funds from pooled cash ?	No	No	No	**Score:** **Warning-Red:** Yes, multiple instances. **Caution-Yellow:** Yes but minimal/workable. **Good-Green:** No. Not a concern.	Good-Green (selected)

Q9a Is there an adopted policy on short-term borrowing? (●) Yes ( ) No

Q9b Is there an adopted policy on interfund transfers? (●) Yes ( ) No

10 Balancing the Budget by Deferring Employee Compensation Costs

Q10	2015-16	2016-17	2017-18	Score	
Has the general fund been balanced by deferring payments for or not paying the current actuarially determined costs of … • pension, other post-employment benefit liabilities (e.g., compensated absences, deferred comp, retiree medical, etc.) • risk programs (e.g., workers comp and liability funds, etc.) • pension obligation bonds which presume overly optimistic payroll growth?	No	No	No	**Score:** **Warning-Red:** Yes, multiple years. **Caution-Yellow:** Yes but minimal/workable. **Good-Green:** No. Not a concern.	Good-Green (selected)

Q10a Is there an adopted policy on the payment of employee compensation costs? (●) Yes ( ) No

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of **St. Helena** **General Fund**

11 Balancing the Budget with Backloaded Debt Service

	2015-16	2016-17	2017-18	Score	Q11
Have general fund debt payment schedules been backloaded? (e.g., capital appreciation bonds, pension obligation bonds, or other financings with ballon payments or deferred/increasing payment schedules over time)	No	No	No	**Warning-Red:** Backloaded payments	○
				Caution-Yellow: minimal/workable.	○
				Good-Green: Not a concern.	◉

Q11a Is there an adopted policy favoring pay-as-you-go financing? ○ Yes ◉ No

Q11b Is there an adopted debt management / affordability policy? ○ Yes ◉ No

12 Funding Operating Costs with Non-recurring Revenues (e.g. development, etc.)

	2015-16	2016-17	2017-18	Score	Q12
Has the general fund (budget or financial year close) been balanced relying on non-recurring revenues, such as from land-use development, to fund on-going operating costs or debt service other than work associated with those temporary revenues? (e.g., developer fees or taxes, sales taxes from construction, etc. funding other than building/planning staff)	No	No	No	**Warning-Red:** Yes.	○
				Caution-Yellow: Yes but minimal/workable.	○
				Good-Green: No. Not a concern.	◉

Q12a Is there an adopted long-range financial plan and policy? ◉ Yes ○ No

13 Timeliness and Accuracy of Financial Reports

	2015-16	2016-17	2017-18	Score	Q13
Have annual financial reports ***not*** been filed on time ? • Comprehensive Annual Financial Report (CAFR) • State Controller's Financial Transactions Report	No	No	No	**Warning-Red:** Yes. Not filed on time.	○
				Caution-Yellow: Yes but special circumstances.	○
				Green- No: filed correctly and on time.	◉

14 Service Level Solvency

	2015-16	2016-17	2017-18	Score	Q14
Are public service levels below standards in this community ? e.g., emergency response times, road condition, facility maintenance, etc.	Yes	Yes	Yes	**Warning-Red:** Far below standards.	○
				Caution-Yellow: Below standards but will improve.	◉
				Green- Service levels meet standards.	○

The California Municipal Financial Health Diagnostic

Data Gathering Worksheet

City of St. Helena

General Fund

This worksheet is a tool to 1) help the analyst find the figures and put them together, 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

	Data Component	*Source of Data*	*Use for Indicator*	Year-2	PriorYr	CurrentYr (estimated)	Next Year (projected)	Year+2 (projected)	Year+3 (projected)
				2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
a	Gross revenues	CAFR* Statement of Revenues and Expenditures "total revenues"	1A	11,535,370	11,963,558	13,338,519	14,005,445	14,705,717	15,441,003
a1	Transfers in	CAFR* Statement of Revenues and Expenditures "transfers in"		-	-	-	-	-	-
a2	Revenues restricted to capital improvements (by law or contract)	Staff analysis		-	-	-	-	-	-
a3	Revenues legally restricted to special purposes	Staff analysis		-	-	-	-	-	-
b	Net operating revenues	line "a" plus line "a1" minus line "a2" minus line "a3"	1B,1C	11,535,370	11,963,558	13,338,519	14,005,445	14,705,717	15,441,003

Net operating revenues. Net operating revenues equals gross revenues and transfers in, minus revenues restricted to capital improvements, minus revenues legally restricted to special purposes.

General purpose revenues. Discretionary taxes including property taxes (other than voter approved debt service), property transfer tax, general sales and use tax, business license tax, transient occupancy tax, utility users tax, construction tax, and other discretionary taxes; franchises; fines, forfeitures and penalties; investment earnings; rents, concessions, royalties; homeowners property tax relief reimbursement; non-restricted state and federal grants; and non-restricted transfers in.

The California Municipal Financial Health Diagnostic

Data Gathering Worksheet

City of St. Helena

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	Data Component	Source of Data	Use for Indicator	Year-2	PriorYr	CurrentYr (estimated)	Next Year (projected)	Year+2 (projected)	Year+3 (projected)
				2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
c	On-time(temporary) revenues (other than those included in "c" or "d")	Staff analysis	1B,1C	0	0	87,500	0	0	0
c	**One-time (temporary) revenues.** One-time (temporary) revenues include any non-recurring revenues that derive from short-term activities and cannot be relied upon in the long-run (over multiple years). This might include revenues from land sales, one-time transfers from other funds, limited-term grants, court settlements or major donations. Optionally, you might consider also excluding receipt of construction-related revenues from a given project that are significantly in excess of an "average" year, if this represents a level of revenue unlikely to be repeated. Back taxes and late payments do not have to be omitted because they just make up for what was not received in a prior year.								
d1	Salaries, wages and benefits			6,168,085	6,644,218	7,464,662	7,837,895	8,229,790	8,641,279
d2	Services and supplies			2,607,687	2,747,419	3,105,590	3,260,870	3,423,913	3,595,109
d3	Other			1,454,257	859,557	1,296,491	1,176,782	1,228,501	1,211,616
d	Gross expenditures	CAFR* Statement of Revenues and Expenditures "total expenditures"	1A	10,230,029	10,251,194	11,866,743	12,275,547	12,882,204	13,448,004
e	Transfers out	CAFR* Statement of Revenues and Expenditures "transfers out"		-	721,560	1,446,900	2,018,189	1,218,189	692,189
f	Capital project expenditures (other than capital outlay that is not included in current expenditures)	CAFR* Statement of Revenues and Expenditures "capital outlay"		46,590	40,171	38,483	40,407	42,427	44,549

Data Gathering Worksheet

City of St. Helena
General Fund

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	Data Component	Source of Data	Use for Indicator	Year-2	PriorYr	CurrentYr (estimated)	Next Year (projected)	Year+2 (projected)	Year+3 (projected)
				2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
g	Other one-time or temporary expenditures	Staff analysis		-	-	-	-	-	-
h	Net operating expenditures	line “d” plus line"e" minus line"f" minus line"g" minus line"a3"	1A, 1C, 2, 4, 5	10,183,439	10,932,583	13,275,160	14,253,329	14,057,966	14,095,644
	Net operating expenditures. Net operating expenditures equals gross expenditures minus capital improvement expenditures minus expenditures of revenues legally restricted to special purposes.								
i	Unbudgeted current liabilities	Staff analysis	1C	0	0	0	0	0	0
	Unbudgeted current liabilities. The amortized costs of long term general fund liabilities not already included in “net operating expenditures.” This includes amounts not budgeted or expended that “should be” in order to pay the current year portion of liabilities. Examples: unbudgeted actuarially required contributions (ARC) to Other Post-Employment Benefits (OPEB) or pension systems; unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure.								
j	Total Fund Balance	CAFR* Balance Sheet		4,452,508	5,443,312	5,468,188	5,179,897	5,785,221	7,086,031
k	Nonspendable, restricted and committed fund balance	CAFR* Balance Sheet		994,611	994,611	994,611	994,611	994,611	994,611
l	Unreserved fund balance including General Reserve	line “j” minus line “k”	2	3,457,897	4,448,701	4,473,577	4,185,286	4,790,610	6,091,420

The California Municipal Financial Health Diagnostic

Data Gathering Worksheet

City of St. Helena

General Fund

This worksheet is a tool to 1) help the analyst find the figures and put them together, 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

	Data Component	*Source of Data*	*Use for Indicator*	Year-2	PriorYr	CurrentYr (estimated)	Next Year (projected)	Year+2 (projected)	Year+3 (projected)
				2015-16	2016-17	2017-18	2018-19	2019-20	2020-21

Unreserved fund balance is fund balance not reserved in accordance with state law, charter or contractual obligation. This includes total fund balance minus nonspendable, restricted or committed resources. However:

- *You should review resources categorized as "committed"* and include in "unreserved fund balance" any amounts that, even if only in time of emergency, could be accessed with action of the City Council.
- Uncollectible loans or other receivables should not be included in this measure of unreserved fund balance.

Fund Balance Components[1]					
	Nonspendable	Restricted	Committed	Assigned	Unassigned
Total Fund Balance	x	x	x	x	x
Unrestricted Fund Balance			x	x	x
Unreserved Fund Balance (AKA "Balance available for assignment")				x	x

1. See Stephen J. Gauthier, "Governmental Accounting, Auditing, and Financial Reporting," (The "Blue Book") 2012 Government Finance Officers Association.

	Data Component	*Source of Data*	*Use for Indicator*	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
m	Beginning net value of capital assets, *government-wide*	CAFR Notes to financial statements and staff analysis (for projection)	3	38,087,639	36,927,465	35,767,636	34,606,119	33,446,526	32,288,953
n	Ending net value of capital assets, *government-wide*		3	36,927,465	35,767,636	34,606,119	33,446,526	32,288,953	31,133,502
	Capital Asset Condition. A high ratio suggests the government is keeping pace, on average, with the aging of its capital assets.								
o	Cash and short-term investments (*fund level*)	CAFR* Balance Sheet	4	2,923,879	3,574,521	3,590,857	3,401,542	3,799,047	4,653,265
	Cash and short-term investments includes cash on hand and in the bank as well as other assets that can easily be converted to cash.								
	Current liabilities *(fund level)*	CAFR* Balance Sheet*	4	926,413	926,413	926,413	926,413	926,413	926,413

Data Gathering Worksheet

City of St. Helena

General Fund

This worksheet is a tool to 1) help the analyst find the figures and put them together, 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

	Data Component	*Source of Data*	*Use for Indicator*	Year-2	PriorYr	CurrentYr (estimated)	Next Year (projected)	Year+2 (projected)	Year+3 (projected)
				2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
p	***Current liabilities** is the sum of all liabilities due at the end of the fiscal year including short-term debt, current portion of long-term debt, all accounts payable accrued liabilities and other current liabilities due to be paid within 60 days. **IMPORTANT**: *Include* • *Advances and amounts due to other funds, including internal funds from pooled cash transactions or borrowing.* • *Increases in debt service payments due to financings.*								
q	Salaries + wages + benefits	(from line "d1" above)	5B	6,168,085	6,644,218	7,464,662	7,837,895	8,229,790	8,641,279
	Salaries and wages are compensation paid directly to employees. **Benefits** include costs for contributions to FICA, pension, life insurance, health insurance, etc. and current contributions to self-insurance funds.								
r	Debt service principal (long term debt only)	Staff analysis		377,964	117,030	154,216	70,525	70,525	35,262
s	Debt service interest (long term and short term debt)	Staff analysis		173,029	53,576	70,599	32,286	32,286	16,143
t	Expenditures for federal, state or court mandated activities	Staff analysis		-	-	-	-	-	-
u	Pension payments (other than those included in "q" above)	Staff analysis and CAFR		-	-	-	-	-	-
v	Lease purchase payments	Staff analysis and CAFR		212,087	65,669	86,535	39,574	39,574	19,787
w	Other long term contracts	Staff analysis							
x	Other fixed costs	Staff analysis					379,189	379,189	379,189

The California Municipal Financial Health Diagnostic

Data Gathering Worksheet

City of St. Helena

General Fund

This worksheet is a tool to 1) help the analyst find the figures and put them together, 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

	Data Component	***Source of Data***	***Use for Indicator***	**Year-2**	**PriorYr**	**CurrentYr (estimated)**	**Next Year (projected)**	**Year+2 (projected)**	**Year+3 (projected)**
				2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
y	Fixed costs	Sum of r through x above	5A, 5B	763,080	236,275	311,350	521,574	521,574	450,381
	Fixed costs are those costs over which the government has little control in the short run because of contractual agreements, charter restrictions, or state or federal law, other than those costs already included under salaries, wages or benefits. Fixed costs include debt service, retiree health payments, lease-purchase payments, utilities, contracted goods and services, etc. When it is unclear if certain costs are "fixed," consider a rule of thumb such as "can elected officials cut these costs by at least ten percent in one year."								
z	Subsidy expenditures and subsidy transfers out	Staff analysis based on CAFR Statement of Revenues and Expenditures	6	525,000	671,500	965,000	1,416,000	616,000	90,000

The California Municipal Financial Health Diagnostic

Notes to the Analyst

To complete the **California Municipal Financial Health Diagnostic**:
1) Compile the data in the biege fields of the "**Data Gathering**" worksheet tab. White fields automatically compute.
2) In the "**Indicators**" worksheet tab, values for indicators 1 - 6 will compute automatically from the data provided in the "**Data Gathering**" worksheet. Based on these values, rate each indicator.
3) In the "**Indicators**" worksheet tab, gather information and complete the beige fields and ratings for indicators 7 - 14.
4) In the "**Indicators**" worksheet tab, answer related questions regarding financial policies.
5) Ratings are automatically summarized in the "**Summary Checklist**" tab.
6) Prepare a *narrative report* describing each of your findings.

The "**Summary Checklist**" summarizes the questions and reponses of your **Financial Health Diagnostic**. This is a summary of the more detailed analysis of the fourteen indicators in the "**Indicators**" worksheet. THe quantitative data needed to complete the Indicators worksheet is contained in the **"Data Gathering"** worksheet. Many of the measures require projections for at least the next three years.

Data Gathering. Most of the data necessary to complete the fields in the Data Gathering worksheet for the “prior year” and “year-2” values can be obtained from your government’s annual financial statements, budgets and debt schedules. However, certain measures will take some additional analysis and computation. For example, indicators “1b” and “1c” for operating deficit/surplus go beyond the simple difference between gross expenditures and gross revenues. You will need to adjust for revenues and related expenditures restricted to one-time (temporary) purposes or that are legally restricted to specific purposes. You will also need to take into account the amortized costs of all unbudgeted liabilities. Further, you will need to make forecasts of these ongoing net revenues, net expenditures and resulting balances in future years.

Forecasting. For the purpose of projecting future amounts and indicators in these worksheets, the financial analyst should assume:

- Current tax rates, allocations and laws. Do not presume your voters or the legislature will increase or otherwise alter the current tax base, rates or revenue allocations.
- Non-voter approved fees increase at levels consistent with existing policy of the local government.
- Temporary and one-time grant revenues and related expenditures do not continue (see “net operating revenues” and “net operating expenditures.”)
- Employee compensation changes per current contract or policy including anticipated merit increases. For out-year costs, assume no further changes. Then, run an alternative scenario (sensitivity analysis) with reasonable assumptions about increases in future years. (i.e. cost of living adjustments at California CPI or 2%)
- Changes in staffing (including growth, turnover and vacancies) and other expenses necessary to maintain the current level of service.
- Changes in staffing and other expenses needed to maintain and operate any new facilities that are expected to be completed and operational.

In addition, there are worksheets for Special Program Funds which may be used to evaluate proprietary or special revenue funds. These worksheets include the data gathering and indicators elements to calculate indicators #1 and #2 for the each fund.

Questions, comments, improvements? Michael Coleman 530-758-3952 coleman@muniwest.com

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St. Helena – Facility Condition and Needs Assessments

October 2017

AGENDA

- About EMG
- Past Experience
- Approach / Methodology
- Software Solution
- Questions and Answers

ST. HELENA
CALIFORNIA

Successful Asset Management: *Managing assets and budgets through predictive and focused strategies, rather than by unpredictable or reactive actions.*

emg engineering | environmental | capital planning | project management

ABOUT EMG

30+ years of industry experience

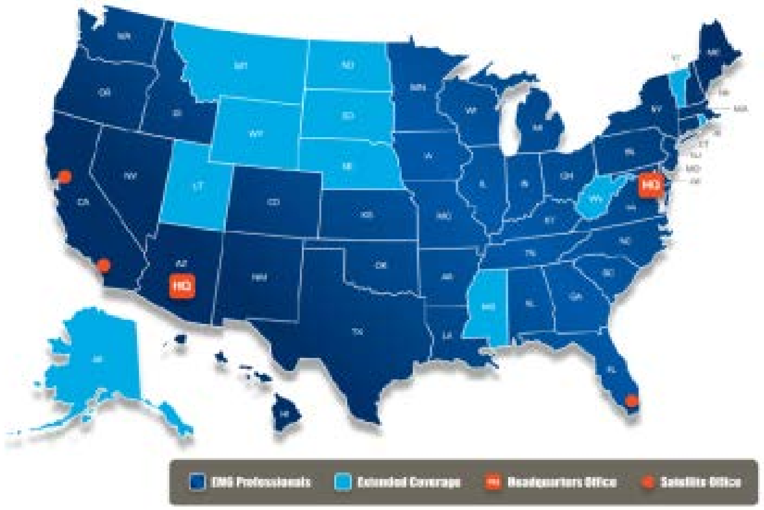
National firm focused on facility assessments and capital planning.

Local experience and regional staff

- 60+ employees in California (600 nationally)
- 8,400+ projects in California
- 500+MM SF of municipal assessments

Relevant municipal experience

- Administration
- Maintenance Buildings
- Transportation Facilities
- Libraries
- Parking Structures
- Warehouse
- Life Safety
- Central Plant

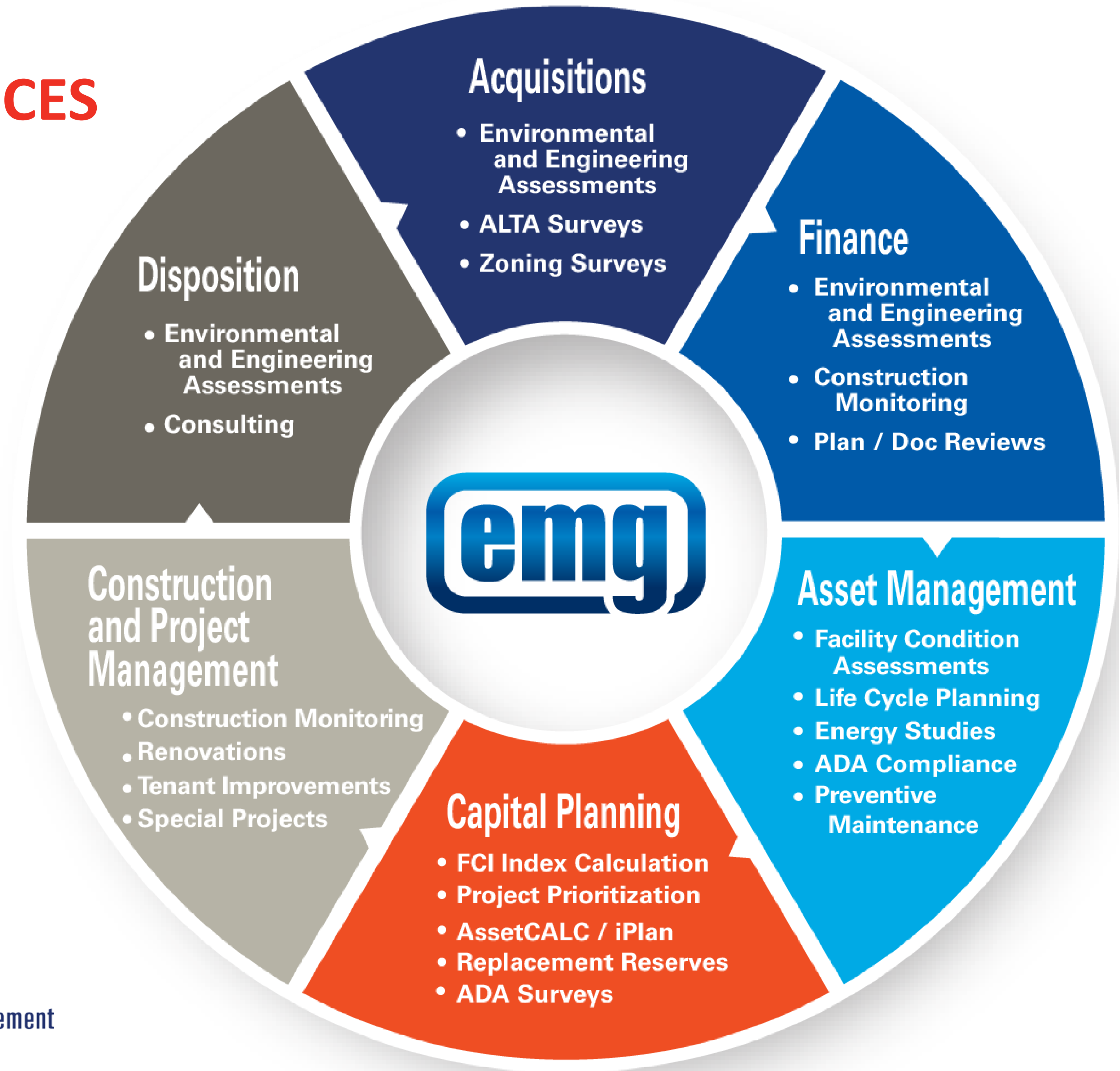


Ability to integrate FCA data with various CMMS

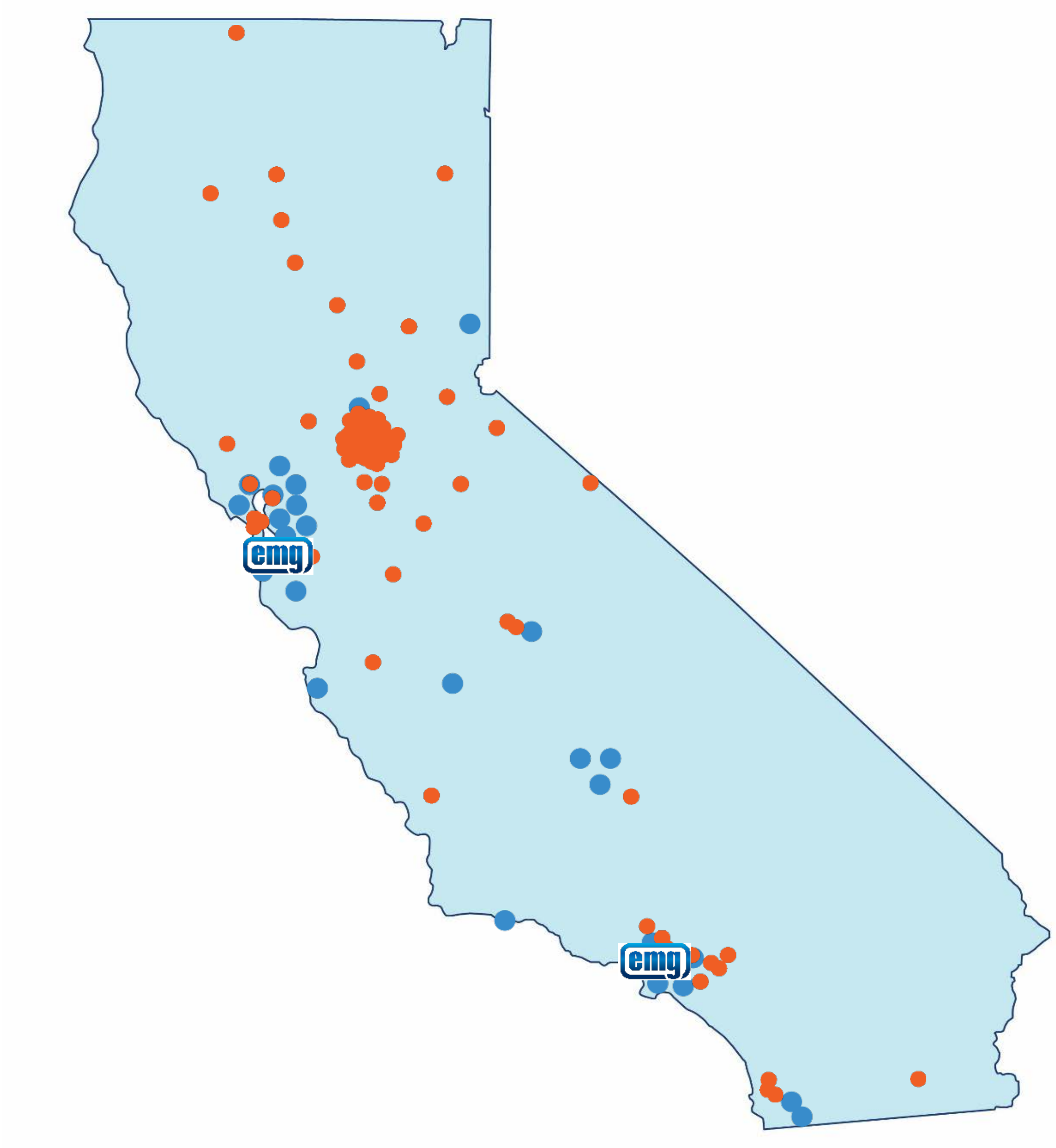
emg engineering | environmental | capital planning | project management

ASSET MANAGEMENT SERVICES

- Facility Condition Assessments
- Capital Planning
- Energy Audits and Payback Analysis
- ADA Self Evaluation and Transition Plans

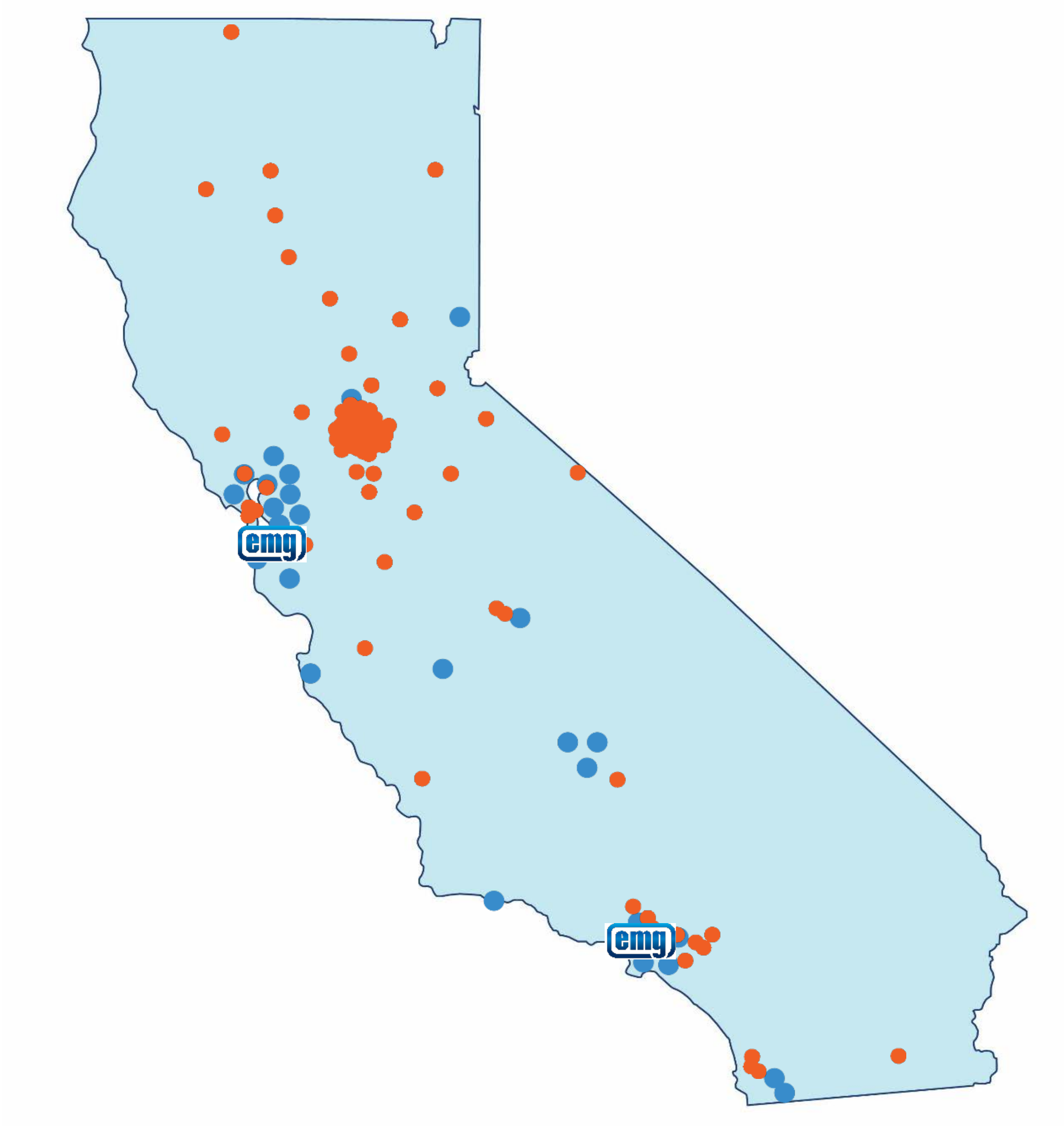


MUNICIPAL PAST PROJECTS



- Ambrose Recreation and Parks District
- City of Alameda
- City of Brea
- City of Concord
- City of Fresno
- City of Goleta
- City of Huntington Beach
- City of Laguna Hills
- City of Los Angeles
- City of Livermore
- City of Lomita
- City of Montebello
- City of Monterey
- City of Novato
- City of Oakland
- City of Orange
- City of Poway
- City of Redwood City
- City of San Leandro
- City of San Ramon
- City of Santa Clara
- City of South San Francisco
- City of Truckee-Donner
- City of Waterford
- Coalinga-Huron Recreation and Park District
- County of Alameda
- County of Kern
- County of Los Angeles
- County of Monterey
- County of Napa
- County of Orange
- County of San Bernardino
- County of San Diego, DGS
- County of Solano
- Hayward Area Recreation and Park District
- Los Angeles Department of Water and Power
- Metropolitan Water District of Southern California
- Orange County Parks
- Sacramento Municipal Utility District
- San Francisco Municipal Transportation Agency
- Victor Valley Transit Authority
- State of California – DGS
- State of California - CDCR

emg MUNICIPAL PAST PROJECTS

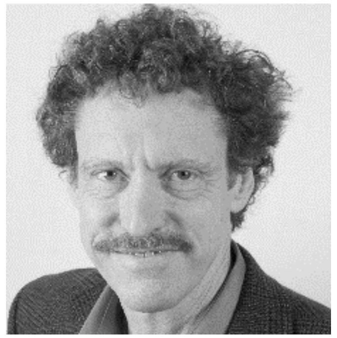


ORGANIZATION CHART

Erik Piller

EMG

Project Executive



Matthew Anderson
RA

EMG

Program Manager

Mark Surdam
RA

EMG

QA / QC Manager

Client
- **CITY OF ST. HELENA**

Project Executive
- **Erik Piller**
- Contracting Officer

Program Manager
- **Matthew Anderson, RA**
- Single Point-of-Contact

QA / QC
- **Mark Surdam, RA** - QA/QC Manager
- **Shannon Vogt** - Field Team Leader / Cost Estimating

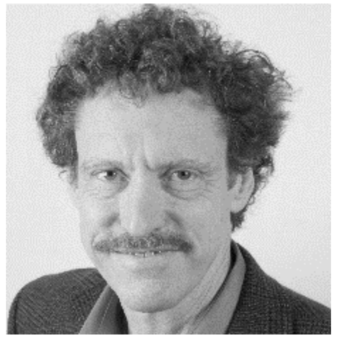
Field Team
- Bhaskar Ale, CEM, LEED AP — Valentin Tinajero, PE
- Kay van der Have, RA — Paul Sanders, PE, SE

PROJECT TEAM – FIELD TEAM COMPOSITION

Erik Piller

EMG

Project Executive



Matthew Anderson
RA

EMG

Program Manager

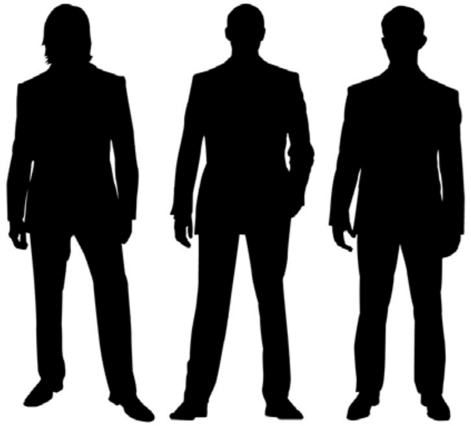
Mark Surdam
RA

EMG

QA / QC Manager

- Team May Consist of:
  - Architect
  - Mechanical Engineer
  - Structural Engineer

- Additional Expertise Can Include:
  - ADA Specialists
  - LEED AP
  - Electrical Engineer
  - CEM / Energy Specialist

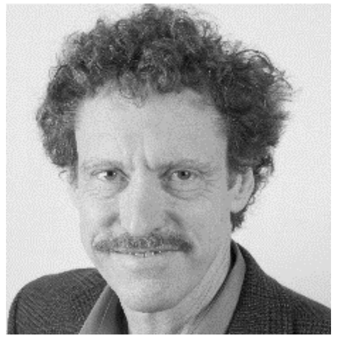


PROJECT TEAM

Erik Piller

EMG

Project Executive



Matthew Anderson
RA

EMG

Program Manager

Mark Surdam
RA

EMG

QA / QC Manager

EMG Team	Role	Years Exp.	Availability	FCA Exp.
Erik Piller	Project Executive	25	20%	●
Matthew Anderson, RA	Program Manager	35	80%	●
Mark Surdam, RA	QA / QC Manager	39	30%	●
Shannon Vogt	Cost Estimating	19	70%	●
Bhaskar Ale, CEM, LEED AP	Assessment Team	10	80%	●
Kay van der Have, RA	Assessment Team	31	60%	●
Paul Sanders, PE, SE	Assessment Team	13	50%	●
Valentine Tinajero, PE	Assessment Team	11	80%	●

WARD LEVY APPRAISAL GROUP, INC

CASE STUDY: OCCUPIED BUILDING ASSESSMENTS

- Facilities Condition Assessment
- Asset Management Plan
- Maintenance Management Plan

Services
- Facility Condition Assessment
- Capital Planning
- Maintenance Management
- iPlan Database

Building Types
- Courthouses
- Administration
- Detention Facilities
- Life / Safety

Size
- 93 Buildings / Sites
- 1,895,106 SF

COUNTY OF KERN

CASE STUDY: FACILITY AND SPACE NEEDS ASSESSMENTS

- Facility Condition Assessment and Capital Planning
- Visual ADA evaluations
- Security threat analysis and space needs assessment

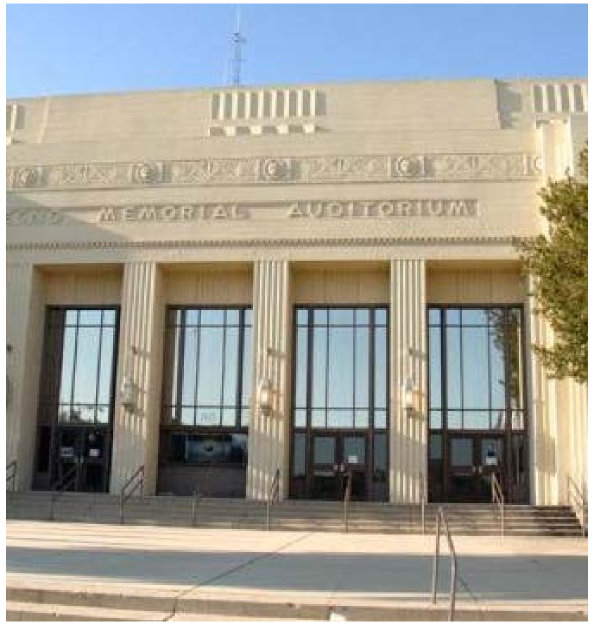
Services
- Facility Condition Assessment
- Capital Planning
- Space Needs Assessment
- Security Threat Assessment
- iPlan Database

Building Types
- Parks and Rec Sites (26)
- Community Centers
- Libraries
- Fire Stations
- Essential Facilities

Size
- 45 Buildings / Sites
- 565,619 SF

CITY OF SOUTH SAN FRANCISCO

CASE STUDY: BUILDING CONDITION ASSESSMENTS



- Facility Condition Assessment and Capital Planning
- Visual ADA evaluations
- Ongoing contract – includes due diligence assessments

Services
- Facility Condition Assessment
- Capital Planning
- AssetCALC Database

Building Types
- Corporation Yard
- City Hall
- Police Department
- Convention Center
- Performing Arts Center
- Stadium

Size
- 26 Buildings / Sites
- 795,000+ SF

City of FRESNO

CITY OF FRESNO

CASE STUDY: ASSESSMENTS IN HIGH TOURISM CITY

- Facilities Condition Assessment
- ADA – CASp Study
- BOMA Area Measurement Study

Services
- Facility Condition Assessment
- Capital Planning
- AssetCALC Database

Building Types
- Wharf I & II
- City Hall
- Fire Station
- Senior Centers
- Community Centers
- Parking Structures

Size
- 17 Buildings / Sites
- 445,861 SF

CITY OF Monterey CALIFORNIA

CITY OF MONTEREY

CASE STUDY: FIRE STATION ASSESSMENTS

- Facilities Condition Assessment
- Identifying non-compliant ADA issues
- Categorizing all building systems and components

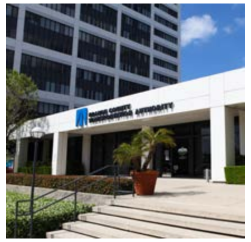
Services
- Facility Condition Assessment
- Capital Planning
- AssetCALC Database

Building Types
- Fire stations
- Administrative offices
- Tower

Size
- 6 Buildings / Sites
- 58,000+ SF

CITY OF NOVATO FIRE DISTRICT

PROJECT UNDERSTANDING



- Comprehensive Facility Condition and Needs Assessment
  - Deferred Maintenance, Short and Long Term Needs, Long-Range Capital Plan
  - Current Market Values (Appraisals)
  - Space Utilization Assessment
- Probable Construction Costs (Repair / Replace)
- Preventive Maintenance Plan
- Prioritization of Needs / FCI Benchmark

Directive:
Analyze the City's existing built facilities to assist the City with
- *prioritizing capital improvements,*
- *maintenance needs, and*
- *funding requirements.*

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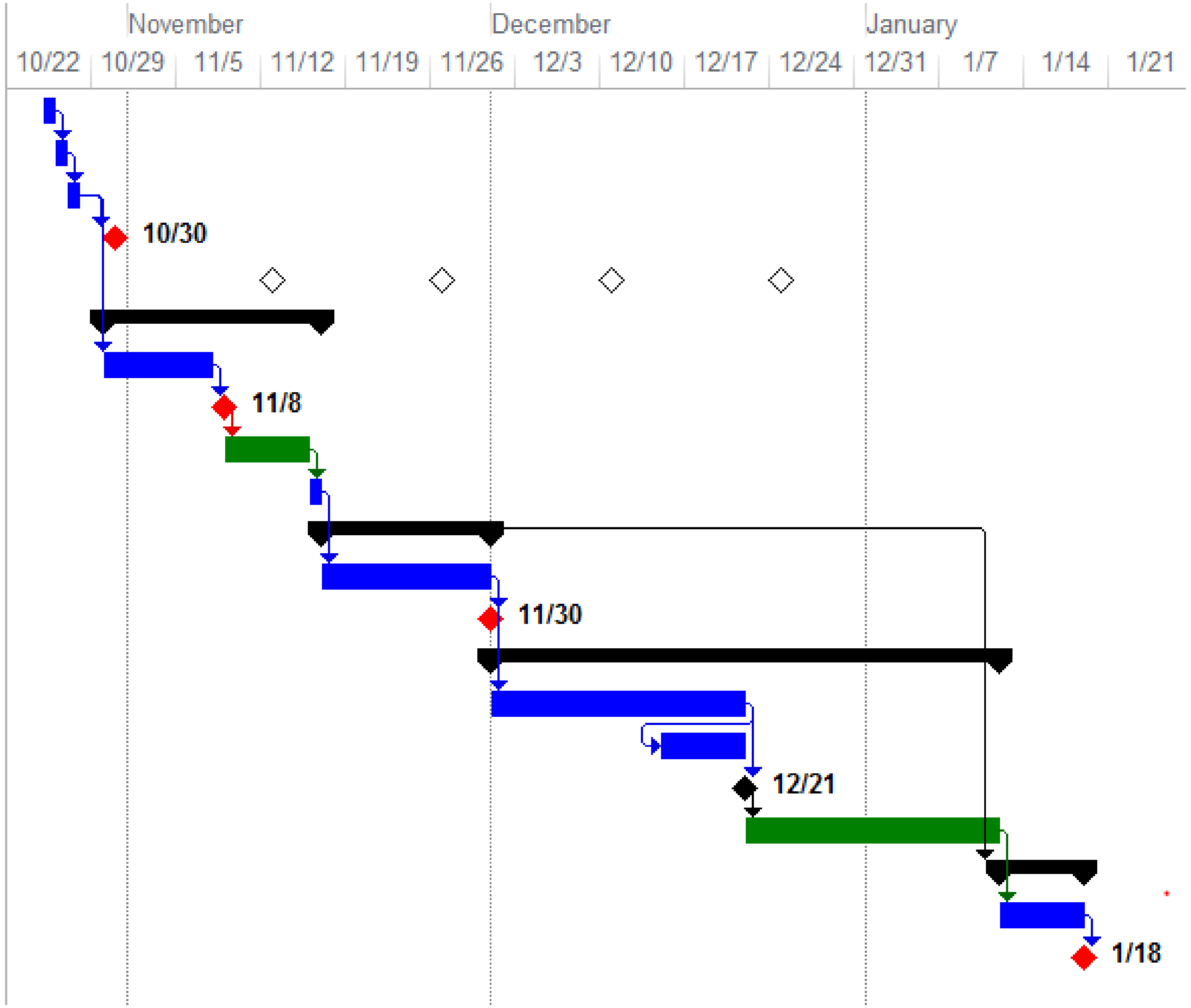
PROPOSED SCHEDULE

Task Name	Start	Finish
Notice to Proceed	Wed 10/25/17	Wed 10/25/17
Mobilization and Program Planning	Thu 10/26/17	Thu 10/26/17
Database Review and Customization	Fri 10/27/17	Fri 10/27/17
Kickoff Meeting	Mon 10/30/17	Mon 10/30/17
Progress Meetings (teleconference)	**Mon 11/13/17**	**Mon 12/25/17**
Pilot Program Assessments and Report	**Mon 10/30/17**	**Thu 11/16/17**
Pilot Program Assessment and Draft Report	Mon 10/30/17	Tue 11/7/17
Pilot Review Meeting	Wed 11/8/17	Wed 11/8/17
Pilot Report Review - St Helena	Thu 11/9/17	Wed 11/15/17
Protocol and Procedures Revisions	Thu 11/16/17	Thu 11/16/17
Field Assessments and Inventory	**Fri 11/17/17**	**Thu 11/30/17**
Team 1 - Facility Assessments and Appraisals	Fri 11/17/17	Thu 11/30/17
Progress Meeting (teleconference)	Thu 11/30/17	Thu 11/30/17
Asset Data Development and Publication	**Fri 12/1/17**	**Thu 1/11/18**
FCA Report Writing, Space Utilization, Cost Estimating	Fri 12/1/17	Thu 12/21/17
Cost Estimates, Maintenance Mngt Plan, and Review	Fri 12/15/17	Thu 12/21/17
Draft Reports Completed (Rolling Delivery Finished)	Thu 12/21/17	Thu 12/21/17
St Helena - Review of Draft Reports	Fri 12/22/17	Thu 1/11/18
Executive Summary Report Development	**Fri 1/12/18**	**Thu 1/18/18**
Revisions to Drafts	Fri 1/12/18	Thu 1/18/18
Final Presentation and Staff Training on Software	Thu 1/18/18	Thu 1/18/18



FACILITY AND NEEDS ASSESSMENTS

1 Pre-Survey
- Pre-Survey Questionnaire
- Kick Off and Review Existing Data

2 Pilot Study Report
- Conduct Facility / Site Assessments
- Sample Report for Review / Approval

3 Facility Condition Assessments and Appraisals
- Inspections of Building Systems
- Identification of Deficiencies
- Repair / Replace Recommendations
- Cost Estimating
- Maintenance Management Plan
- FCI Calculations and Prioritization

4 Deliverables
- FCA / Appraisals / Capital Planning Reports
- Space Utilization Study
- AssetCALC Database

Building Systems
- Site / Storm Drainage
- Structural Frame
- Building Envelope
- Roofing
- Plumbing / Sanitary
- Heating / Air-Conditioning
- Electrical
- Vertical Transportation
- Life Safety
- Fire Protection / Security
- Interior Elements / F.F.&E.
- Special Systems

Other Assessments / Services
- Functional / Space Deficiency
- Mold / Water Intrusion
- Code Compliance
- ADA Accessibility
- Energy Efficiency / Audits
- Inventory
- Bar Coding / Tagging
- Preventive Maintenance

ASSESSMENT METHODOLOGY

- Paving and Curbs
- Parking Lots
- Flatwork
- Landscaping / Appurtenances
- Topography
- Ingress / Egress
- Utilities
- Tunnel Systems
- Recreational and Park Facilities

SITE AND INFRASTRUCTURE

ASSESSMENT METHODOLOGY

- Structural Frame
- Fenestration / Facades
- Walls / Curtain Wall
- Windows
- Doors / Sliders
- Commercial Overhead Doors
- Balconies / Decks
- Stairways

EXTERIOR AND BUILDING ENVELOPE

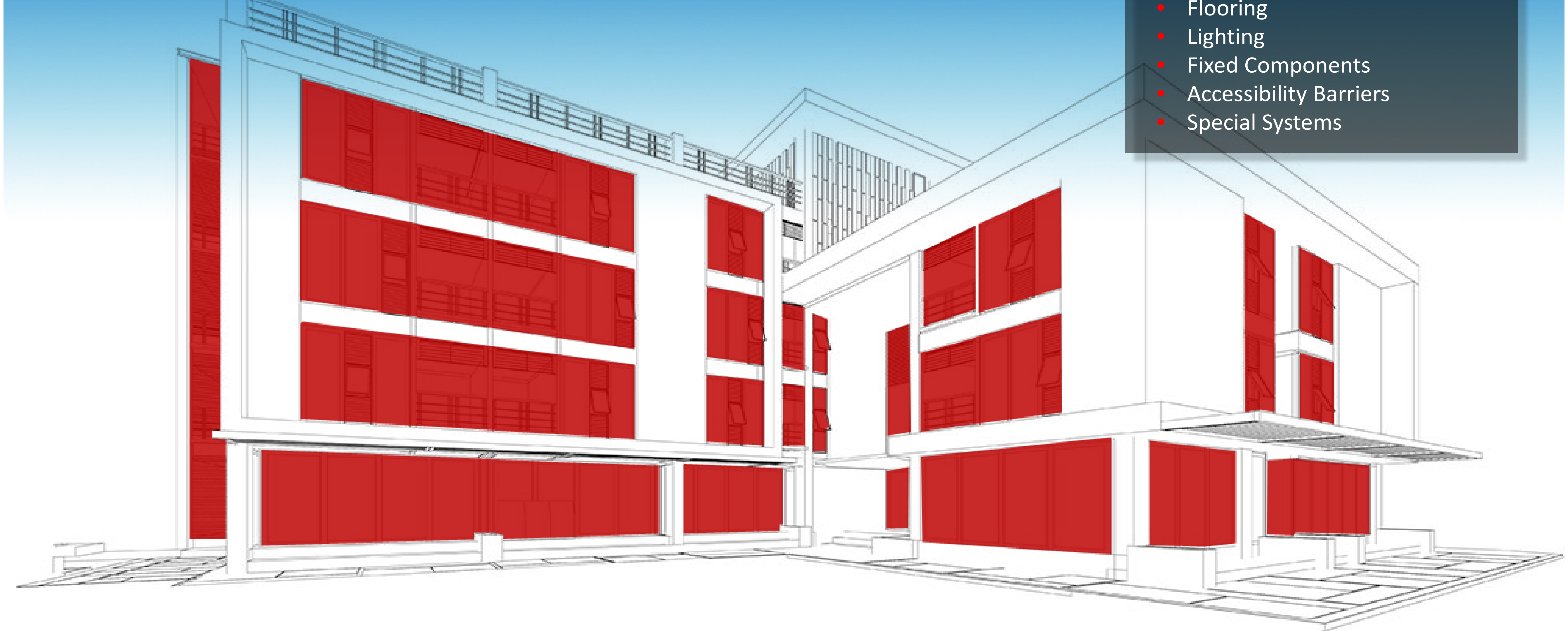
ASSESSMENT METHODOLOGY

- Roof Systems
- Membranes
- Flashings
- Parapets
- Skylights
- Pitchpans
- Appurtenances
- Rooftop Equipment

ROOF AND ROOFTOP SYSTEMS

ASSESSMENT METHODOLOGY

- Interior Elements
- Ceiling Finishes
- Wall Finishes
- Flooring
- Lighting
- Fixed Components
- Accessibility Barriers
- Special Systems



INTERIORS

ASSESSMENT METHODOLOGY

- Heating
- Air-Conditioning
- Electrical
- Mechanical Rooms
- Vertical Transportation
- Life Safety
- Fire Protection / Security
- Plumbing / Sanitary

MECHANICAL / MEP SYSTEMS

TYPICAL DETAIL ON HVAC

- Determine estimated and remaining useful life (EUL, RUL)
  - ✓ Split systems, Rooftop units, Heat Pumps
  - ✓ Boilers Cooling Tower, Chiller, Condenser Units
  - ✓ Fan Coil and Air Handling Units
  - ✓ Packaged Terminal Air Conditioners (PTAC)
- Confirm information give by maintenance contractor
- Determine what areas are served by what equipment

PRIORITIZATION

Priority Ranking of Recommendation

Priority 1	Currently Critical
Priority 2	Potentially Critical (Year 1)
Priority 3	Necessary - Not Yet Critical (Years 2-3)
Priority 4	Recommended (Years 4-5)
Priority 5	Does Not Meet Codes / Standards "Grandfathered"

Priority Ranking by Weighted Values

Building	Uniformat	Plan Type	Lifecycle	Priority Score
"Critical Bldg"	Roofing	Life Safety	RUL 1	100
1 - 10	1 - 10	1 - 10	1 - 10	1 - 100 (98)
"Simple Bldg"	Carpet	Lifecycle	RUL 10	1

COST ESTIMATING

- Whitestone Research / RS Means Cost Platforms

CBRE Business Analytics
Whitestone CostLabs

RSMeans data from GORDIAN®

- Costs adjusted by region
- Design, GC soft costs included

Summary Cost Comparison of Construction Estimates		
SOPER SERVICE CENTER		
Building Type	University Administration and Student Services Building - Face Brick on Concrete Block/ Steel Framing	
Location	Baltimore, MD	
Story Count	4	
Costs Data Basis	Year 2010 Quarter 2	
	EXISTING BUILDING RENOVATION	NEW CONSTRUCTION
Uniformat Division	Cost	Cost
A Substructure	$112,055	$617,550
B Shell	$4,329,066	$8,448,641
C Interiors	$7,184,436	$8,645,636
D Services	$16,504,006	$16,503,371
E Equipment and Furnishings	$1,051,565	$1,051,506
F Special Construction	$873,972	$1,240,813
G Building Sitework	$325,037	$647,909
Subtotal Building		
Subtotal Construction Cost	$30,380,137	$37,155,426
Construction Contractor Fees	$7,595,034	$9,288,857
Design and Construction Adminstration A/E Fees	$3,645,616	$3,715,543
Preconstruction Management Fees	$303,801	$371,554
Construction Management Fees	$3,038,014	$3,715,543
Contingencies	$6,076,027	$5,573,314
LEED Silver Certification	$698,743	$854,575
Total Building Cost	$51,737,373	$60,674,811

DELIVERABLES: REPORTS

FACILITY CONDITION ASSESSMENT

prepared for
City of Fresno
2600 Fresno Street
Fresno, CA 93721

PREPARED BY:
EMG
10461 Mill Run Circle, Suite 1100
Owings Mills, Maryland 21117
800.733.0660
www.EMGcorp.com

EMG CONTACT:
Matthew Anderson
Program Manager
800.733.0660 x7613
manderson@emgcorp.com

EMG PROJECT #:
116881.15R-00X.017

DATE OF REPORT:
November 16, 2015

ON SITE DATE:
October 27, 2015

FACILITY CONDITION ASSESSMENT
OF
CITY HALL
2600 FESNO STREET
FRESNO, CA 93721

emg engineering | environmental | capital planning | project management

EMG Corporate Headquarters 10461 Mill Run Circle, Suite 1100, Owings Mills, MD 21117 www.EMGcorp.com p 800.733.0660

6.3 ROOFING

PRIMARY ROOF			
Type	Curved	Finish	Stainless steel panels.
Maintenance	None	Roof Age	24 Yrs
Flashing	Stainless Steel	Warranties	None
Parapet and Copings	None	Roof Drains	Internal drains
Fascia	None	Insulation	Rigid Board
Soffits	Concealed Soffits	Skylights	No
Attics	None	Ponding	No
Roof Condition	Good	Leaks Observed	No

The primary roof is observed from ground locations around the building.

SECONDARY ROOF			
Type	Flat	Finish	Built-up membrane
Maintenance	Outside Contractor	Roof Age	24 Yrs
Flashing	Built-up base and Edge flashing	Warranties	None
Parapet and Copings	None	Roof Drains	Internal drains
Fascia	None	Insulation	None
Soffits	Concealed Soffits	Skylights	No
Attics	Steel beams	Ponding	No
Roof Condition	Good	Leaks Observed	No

The secondary roof is observed from the roof level at the building mid-section.

Anticipated Lifecycle Replacements:

- Stainless steel panels
- BUR roof membrane
- Roof flashings

Actions/Comments:

- The roof finishes are original. Information regarding roof warranties or bonds was not available. The roofs are maintained by the city maintenance staff.
- According to the POC, there are no active roof leaks. There is no evidence of active roof leaks.
- There is no evidence of roof deck or insulation deterioration. The roof substrate and insulation should be inspected during any future roof repair or replacement work.
- Roof drainage appears to be adequate. Clearing and minor repair of drain system components should be performed regularly as part of the property management's routine maintenance and operations program

---

PHOTO #37: CHILLER

PHOTO #38: COOLING TOWER

PHOTO #39: FAN COIL

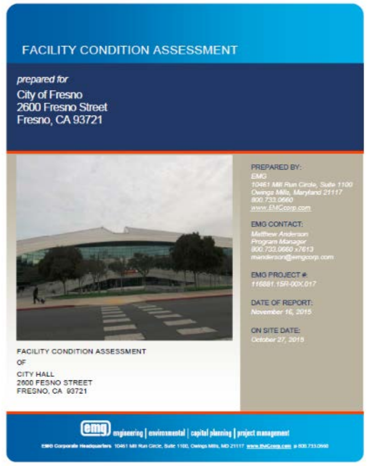
PHOTO #40: AIR HANDLER

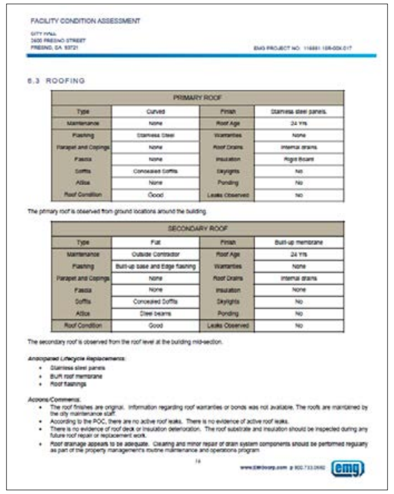
PHOTO #41: CHILLED WATER CIRCULATION PUMOS

PHOTO #42: SPACE HEATING BOILER

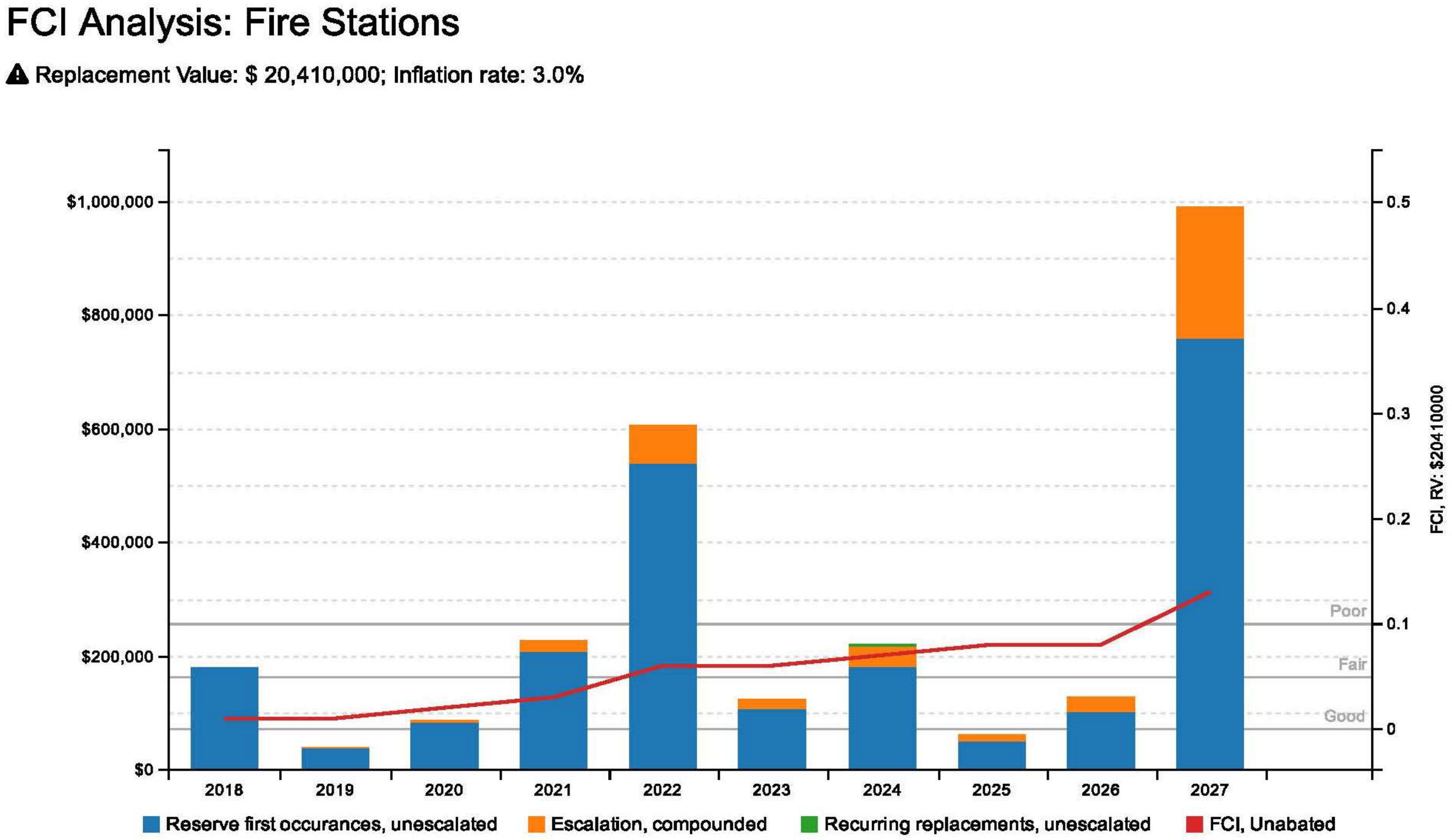
NEEDS BREAKDOWN AND TIMING

Site Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total
Jackson	$1,600,856	$18,000		$33,254	$35,121	$60,700	$20,800				$1,768,731
Williams	$1,485,730	$12,000		$1,800			$50,800				$1,550,330
Montgomery	$1,458,325	$11,000			$40,900						$1,510,225
Meade	$26,780	$227,200				$245,000	$250,000		$80,900	$90,800	$820,680
Denver	$12,010	$455,100			$250,000		$150,000	$300,200	$180,000	$60,800	$1,068,110
Blake	$63,606	$440,100		$6,892				$80,900	$150,000	$60,900	$502,398
Travers	$59,021		$60,800			$80,200		$72,000		$290,000	$562,021
Tobin				$150,000	$80,980		$200,000		$150,000	$80,890	$661,870
Powell				$25,800		$35,000		$250,000		$150,000	$460,800
Washington	$30,224					$45,800		$500,000		$150,000	$726,024
Bell	$420,500				$420,258				$60,200		$900,958
Taylor	$15,500			$4,890				$158,090	$150,800		$329,280
Hartmen		$20,900				$50,800		$150,800		$201,000	$423,500
Webber	$79,450		$25,000						$80,200	$150,800	$335,450
Anderson	$60,850							$250,800		$200,100	$511,750
Chapmen	$3,520			$5,900			$200,800		$100,200	$80,900	$391,320
Wayne	$6,040		$9,000					$258,000	$300,200	$120,000	$693,240
Ward	$63,220	$6,980			$6,000			$150,000	$280,500		$506,700
Goddard	$6,526					$80,800				$250,000	$337,326
Munter				$20,800				$25,800	$20,200	$35,500	$102,300
Total	$5,392,158	$1,191,280	$193,014	$328,336	$1,033,259	$598,300	$872,400	$2,196,590	$1,553,200	$1,921,690	$14,163,013





FCI RANKING AND PRIORITIZATION



Combined FCI Bar Chart

Rank	Building	2016 FCI	Condition	
1	Resources Building	37.97%	POOR	9 Buildings ~ 31%
2	Personnel Building	24.54%		
3	Paul Bonderson Building	22.58%		
4	Employment Development Department Annex	16.50%		
5	Jesse M. Unruh Building	16.38%		
6	Gregory Bateson Building	15.67%		
7	Justice Building	14.53%		
8	Employment Development Department Headquarters	14.09%		
9	Blue Anchor Building	10.57%		
10	Warren-Alquist State Energy Building	7.95%	FAIR	4 Bldgs ~ 14%
11	Franchise Tax Board Los Angeles Building	5.98%		
12	Board of Equalization Headquarters Building	5.83%		
13	Library and Courts II Building	5.02%		
14	Secretary of State / Archives Building	4.63%	GOOD	16 Buildings ~ 55%
15	Agriculture Building	3.70%		
16	Franchise Tax Board San Diego Building	3.03%		
17	Department of Justice Office Building	2.39%		
18	Buildings and Grounds Headquarters	2.39%		
19	East End Complex Block 225	1.68%		
20	Stanley Mosk Library	0.98%		
21	Campbell Building - Office of Emergency Services	0.89%		
22	Office Building 8	0.43%		
23	Office Building 9	0.40%		
24	Franchise Tax Board Sacramento and San Francisco Buildings	0.23%		
25	East End Complex Block 171	0.20%		

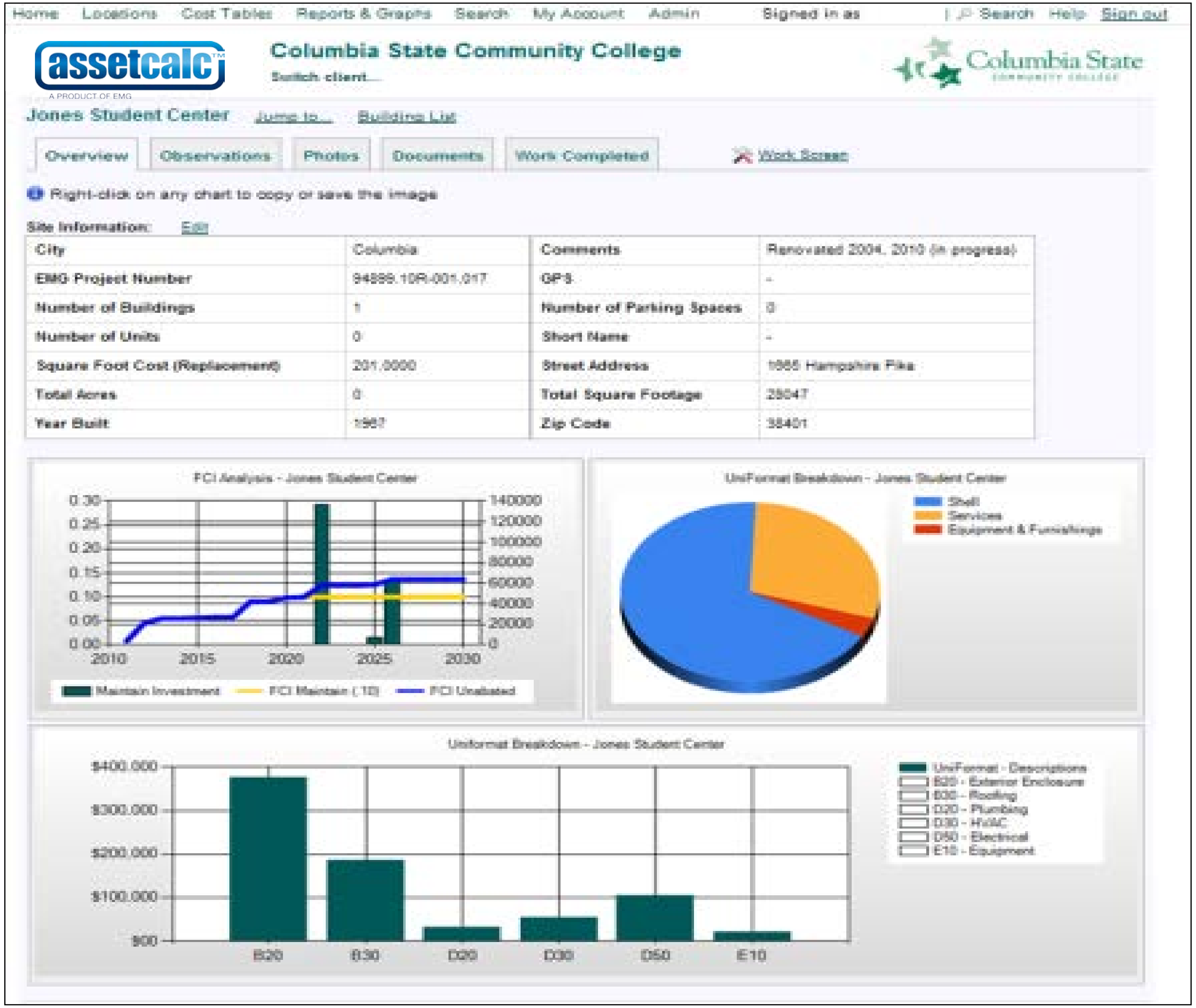
MIGRATE TO YOUR CMMS OR IWMS SYSTEMS

- Integrated Workplace Management (IWMS)
  - ✓ Tririga
  - ✓ VFA
  - ✓ Nuvolo
- Computer Aided Facility Management (CAFM)
  - ✓ Famis
  - ✓ Autodesk
  - ✓ Archibus
- Computerized Maintenance Management (CMMS) / Enterprise Asset Management (EAM)
  - ✓ Dude Solutions
  - ✓ Maximo
  - ✓ TMA
  - ✓ Assetworks (AIM)
  - ✓ Lucity
  - ✓ SAP
  - ✓ eMaint

engineering | environmental | capital planning | project management

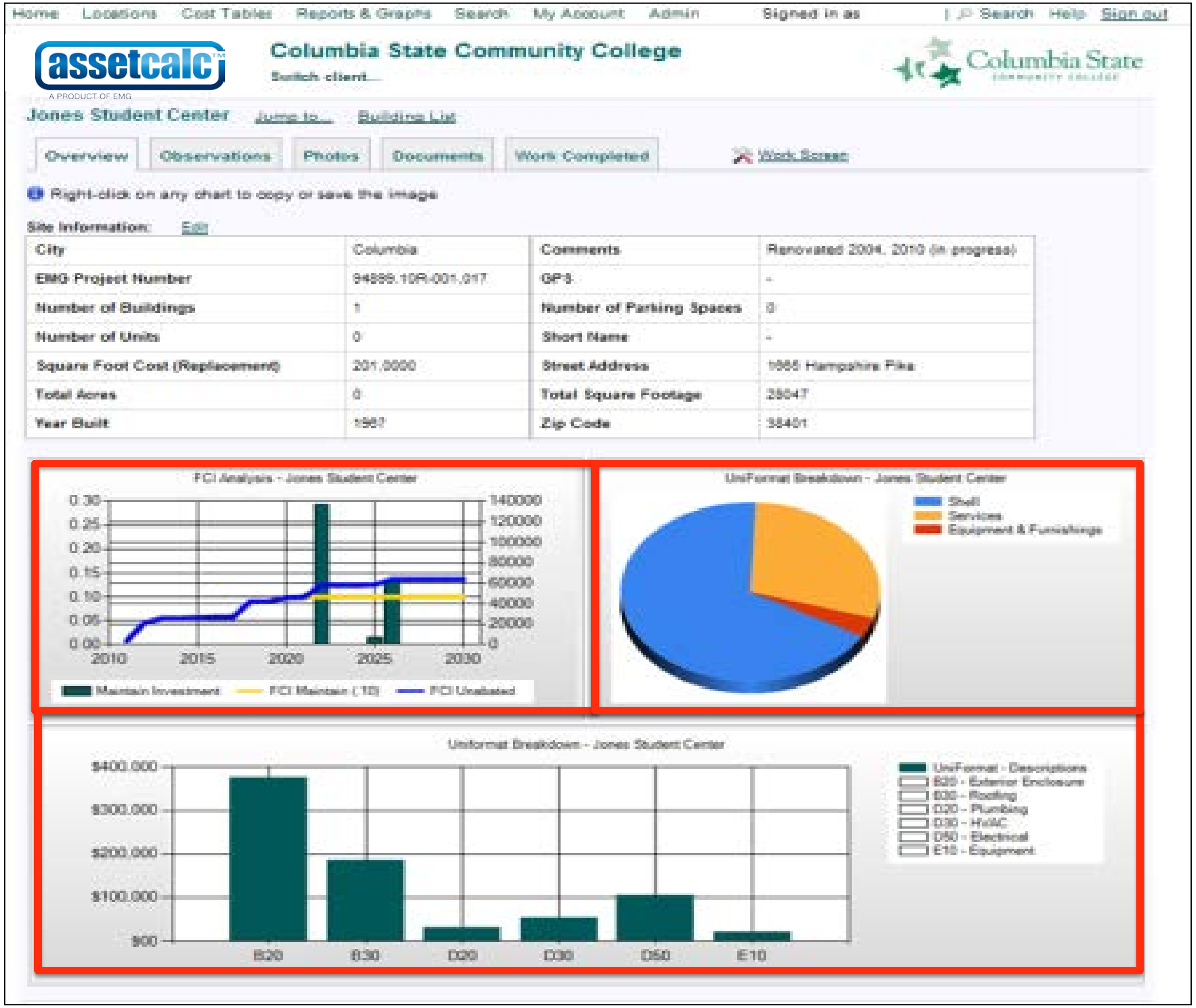
ASSETCALC™

- Integration
  - ✓ Single User
  - ✓ Multi-user
  - ✓ Cloud Based
- Features
  - ✓ Non-proprietary
  - ✓ Tailored Reports
  - ✓ Standard Reports
  - ✓ Benchmarking
  - ✓ FCI Index
- Export Capabilities
  - ✓ Excel CSV
  - ✓ ODBC Files or Equivalent
- Training

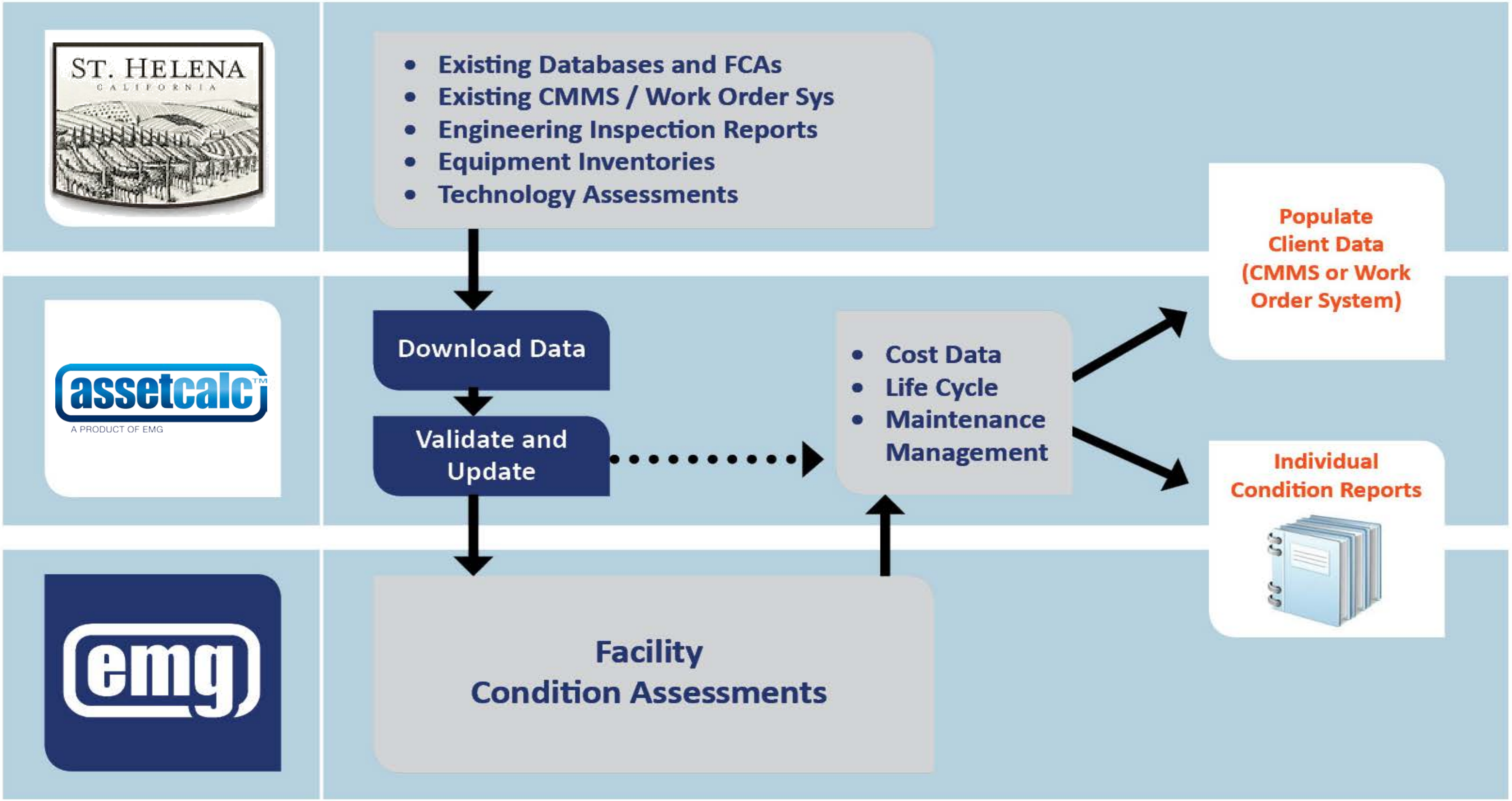


ASSETCALC™

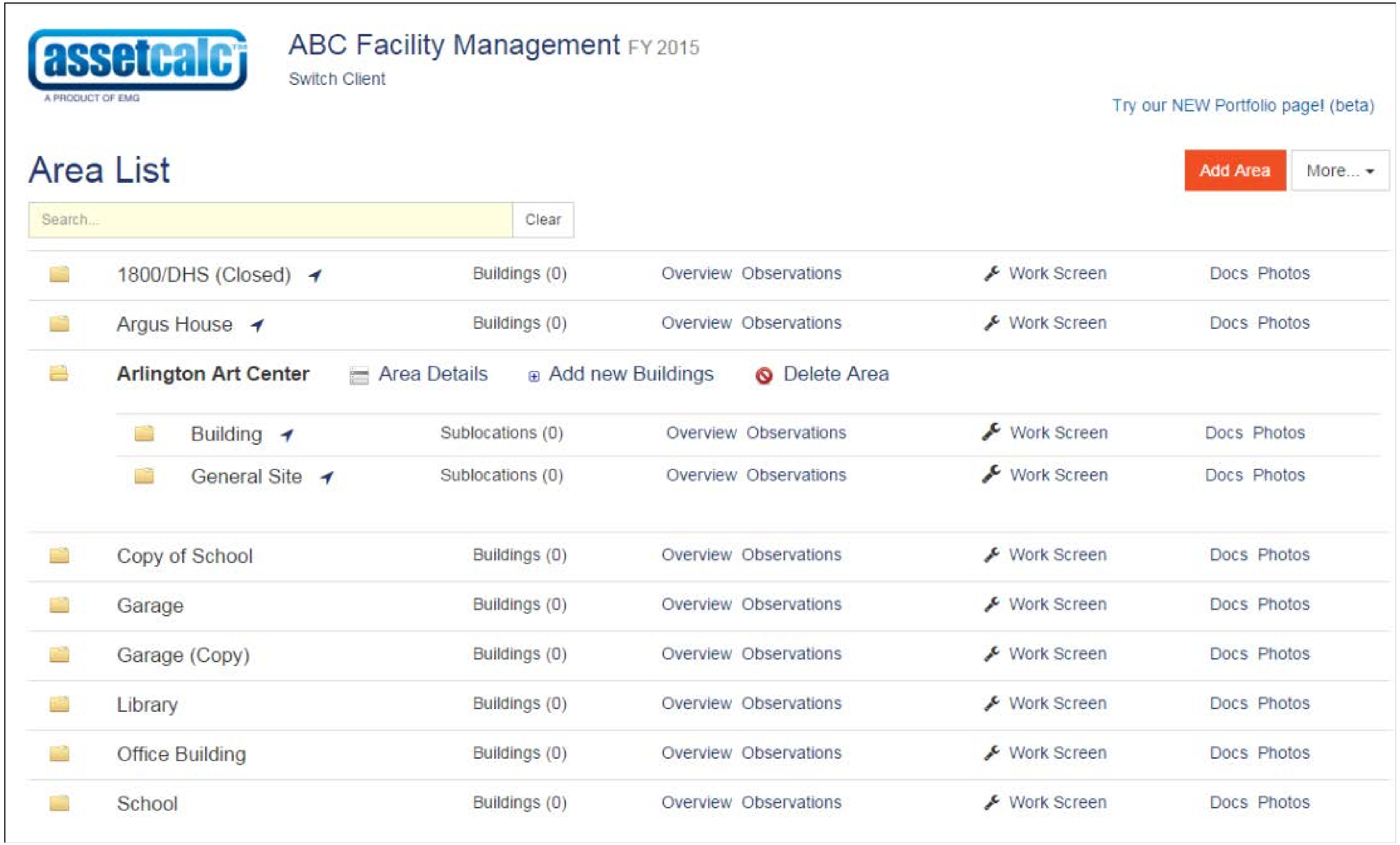
- Bar chart with benchmark (FCI) graphs
- Cost by building system chart
- Uniformat breakdown of costs



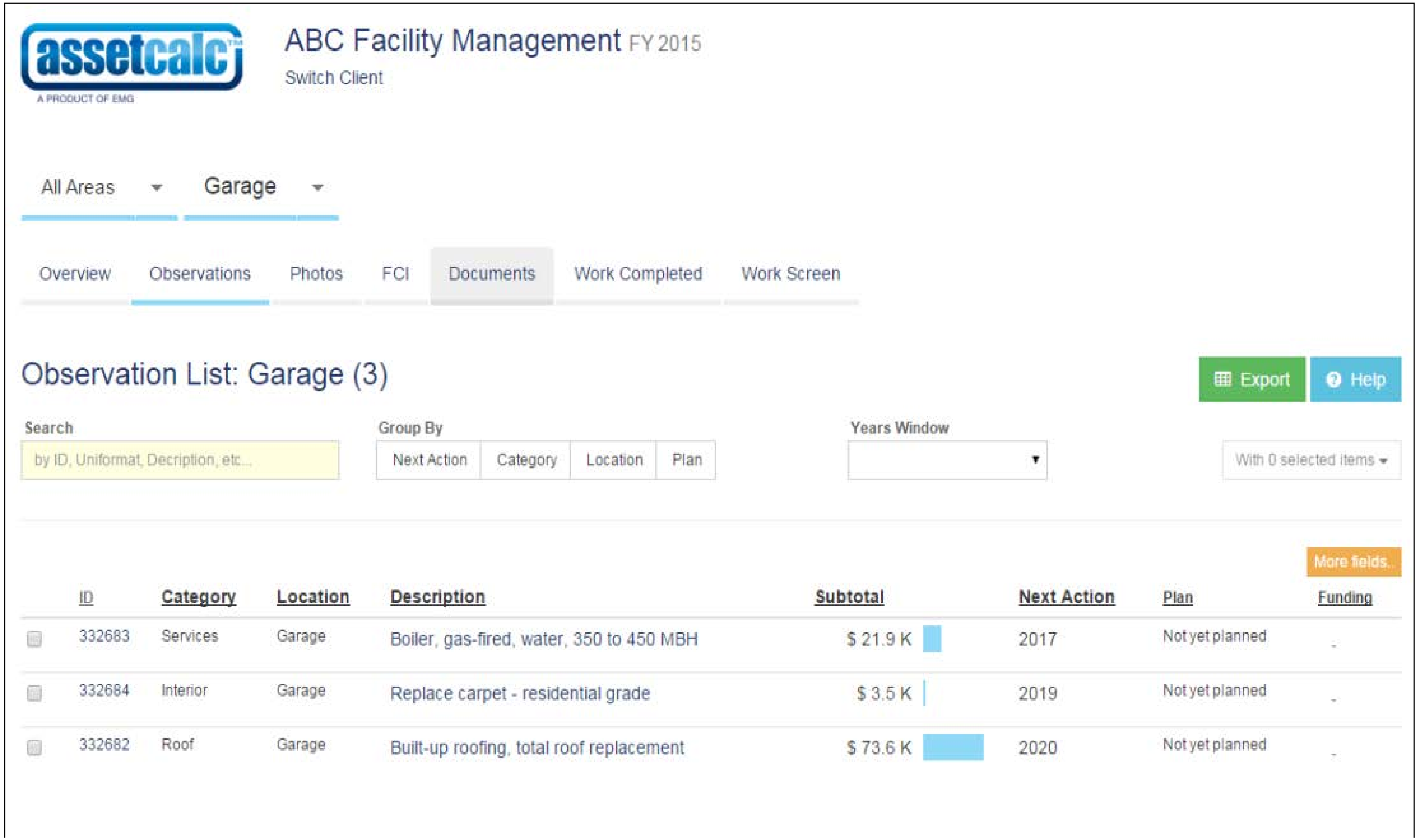
ASSETCALC™: INTEGRATION PLAN



ASSETCALC™: BUILDING LIST



ASSETCALC™: OBSERVATION LIST



ASSETCALC™: OBSERVATION DETAILS

Overview | Observations | Photos | FCI | Documents | Work Completed | Work Screen

Observation Details - Obs #233978

Mark as Completed | Delete

Description	**D3041 - Replace 2400 CFM Fan Coil Unit with Vertical Blower Coil**
Manufacturer	**Data Aire**
Model	**DACU-0932**
Serial Number	**2003-1459-A**
Category	HVAC / Air Distribution Systems / Air Distribution Systems
Location	Mechanical closet
Condition	Good
Report Section	7.1
Comments	Replace during assessment period due to expected life.
Created:	dwhite on 2/13/2014 12:15:58 PM
Last Modified:	dwhite on 2/13/2014 12:29:12 PM

Cost Estimate	
Quantity	1.00 EA
Unit Cost*	$8,100.00
Subtotal	**$8,100**

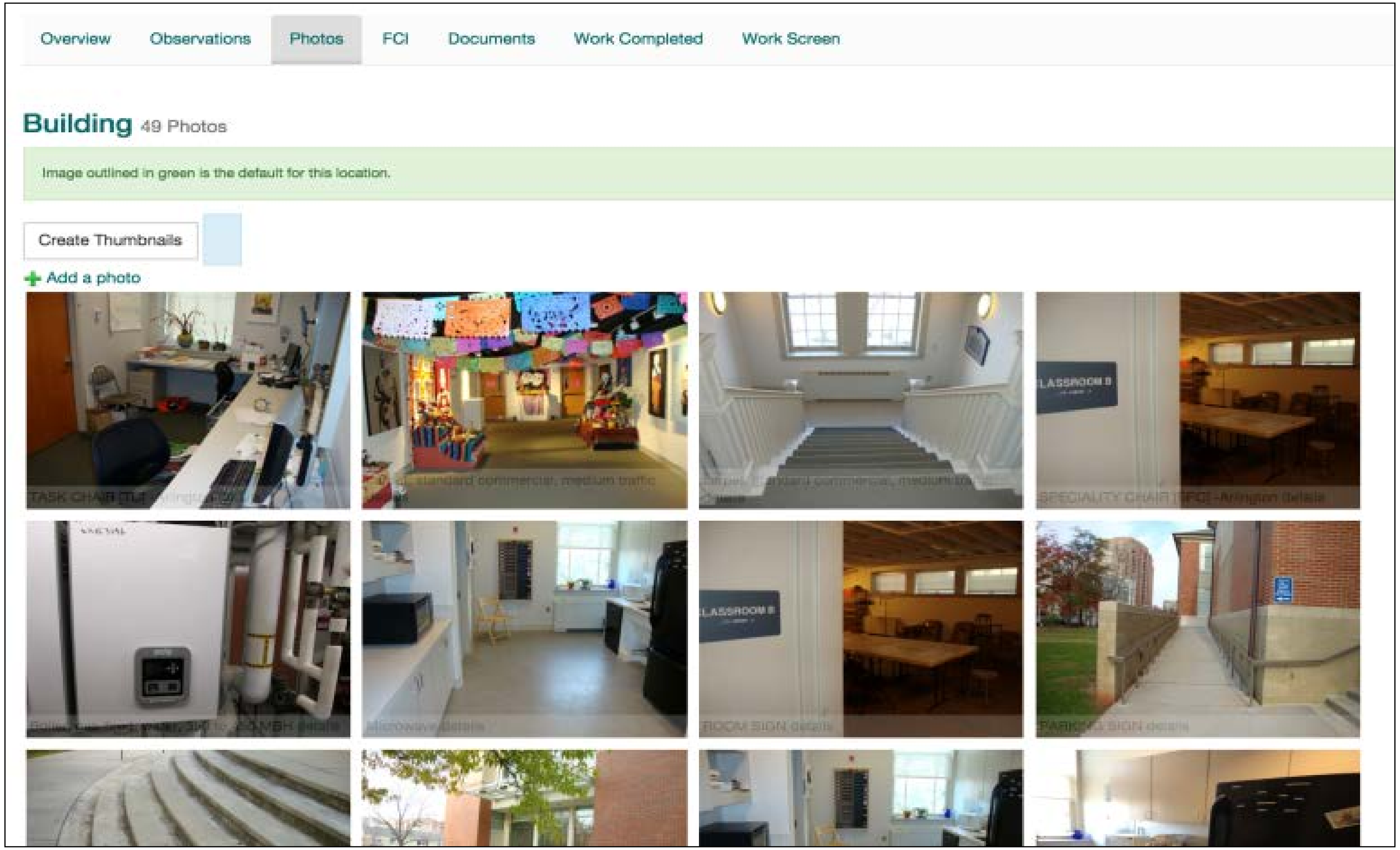
* Includes Soft Costs and Mark-ups

Replacement Cycle	
Replacement Years	**2028**
RUL	**13** years
Age / Lifespan (EUL)	
EAge	**12** years
Lifespan (EUL):	**25** years

Work Scheduled	Category	Priority
2028	Function	Priority 5

Update | Cancel

ASSETCALC™: PHOTO LOG



ASSETCALC™: COST LIBRARY SEARCH

assetcalc™ A PRODUCT OF EMG

ABC Facility Management FY 2015

Switch Client

EMG Master Cost Library

Add master cost | Clear search

A Substructure	B Shell	C Interiors	D Services	E Equipment & Furni...	F Special Construct...	G Building Sitework	P Follow-up Studies	X ECMs	Z ADA

Search by Cost Description, UniFormat Category, Id, etc.

○ Search Cost Description Only ○ 'Replace' Only ○ Client Specific

○ More Columns

Id	UF Category ▼	Cost Description	EUL	Unit Cost	Unit	
13422		ADA Improvement Expense	-	$0.00	EA	Details
13640		Earthen Berm Vehicle Tunnel/Bridge	50	$0.00	EA	Details
13333		Lower Domestic Hot Water Temperature Set-Points	-	$300.00	EA	Details
8282	_0001 Follow-up Studies	Accessibility Placeholder Cost	-	$0.00	-	Details
6626	_0001 Follow-up Studies	Arborist Study of original trees	-	$5,500.00	EA	Details
11607	_0001 Follow-up Studies	Architect Fees (6%)	-	$1,800,000.00	EA	Details
12311	_0001 Follow-up Studies	Architect Fees (6%)	20	$0.00	EA	Details
6676	_0001 Follow-up Studies	Architectural Design for repairs and improvements	-	$7,500.00	EA	Details
5082	_0001 Follow-up Studies	Balcony study to determine slope of balconies and proper drainage	-	$4,500.00	EA	Details

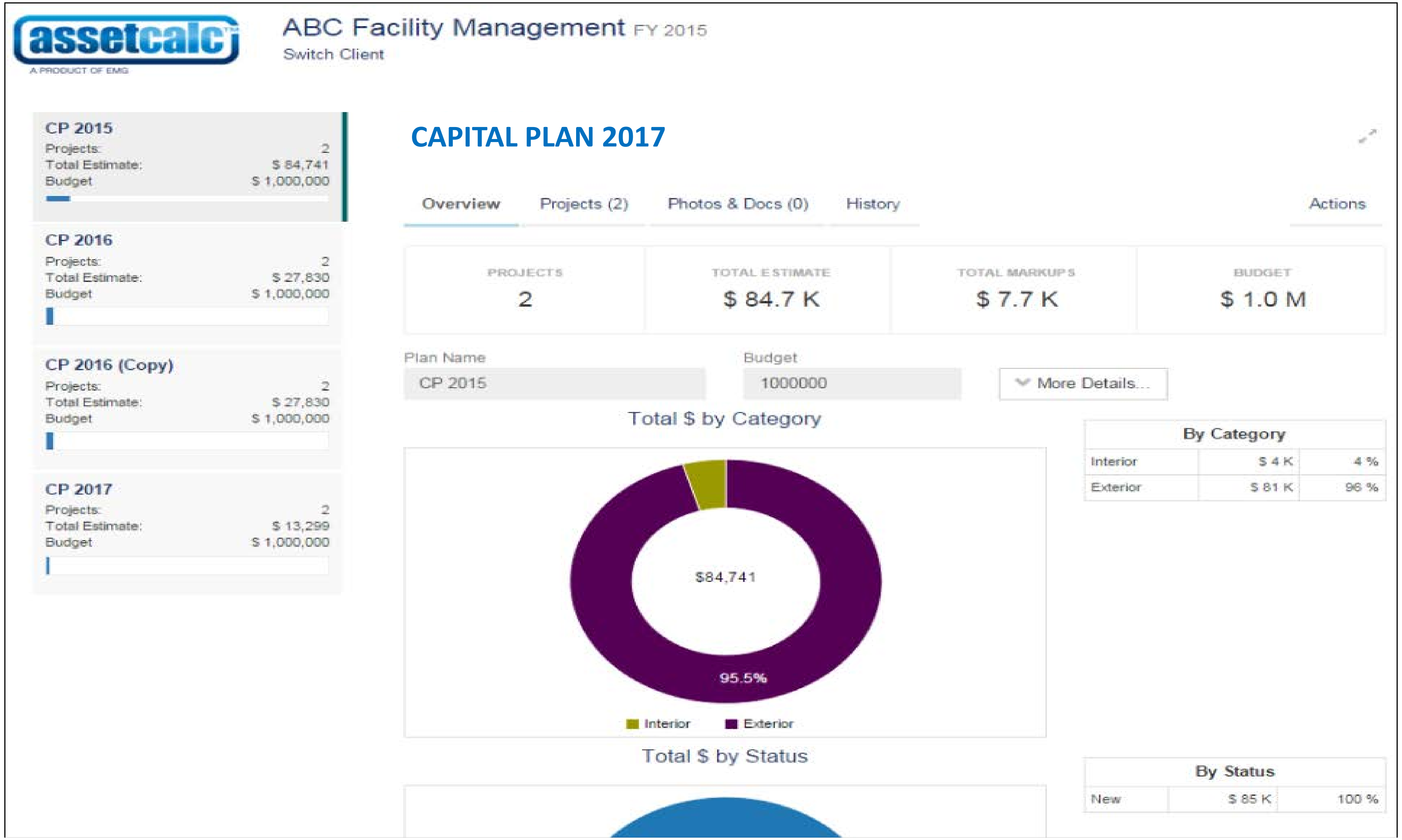
ASSETCALC™: GIS TAGGING

Re-number Map Markers

Reset Map

1	16593	Building 110	The curb ramp does not meet the slope requirements.	40.736683 -73.420229
2	16594	Building 110	The curb ramp does not meet the slope requirements.	40.736358 -73.420097

ASSETCALC™: CAPITAL PLANNING



ASSETCALC™: BUILDING INDEX / BENCHMARK (FCI)

A SUCCESSFUL PARTNERSHIP

- Corporate focus on Facility Condition Assessments and Capital Planning
- Proven methodology with similar clients and projects
- In-house architectural, civil, structural, mechanical, electrical, and environmental expertise
- Local team and experience
- Secure data platform

ST. HELENA
CALIFORNIA

Summary

emg engineering | environmental | capital planning | project management

emg

engineering | environmental | capital planning | project management

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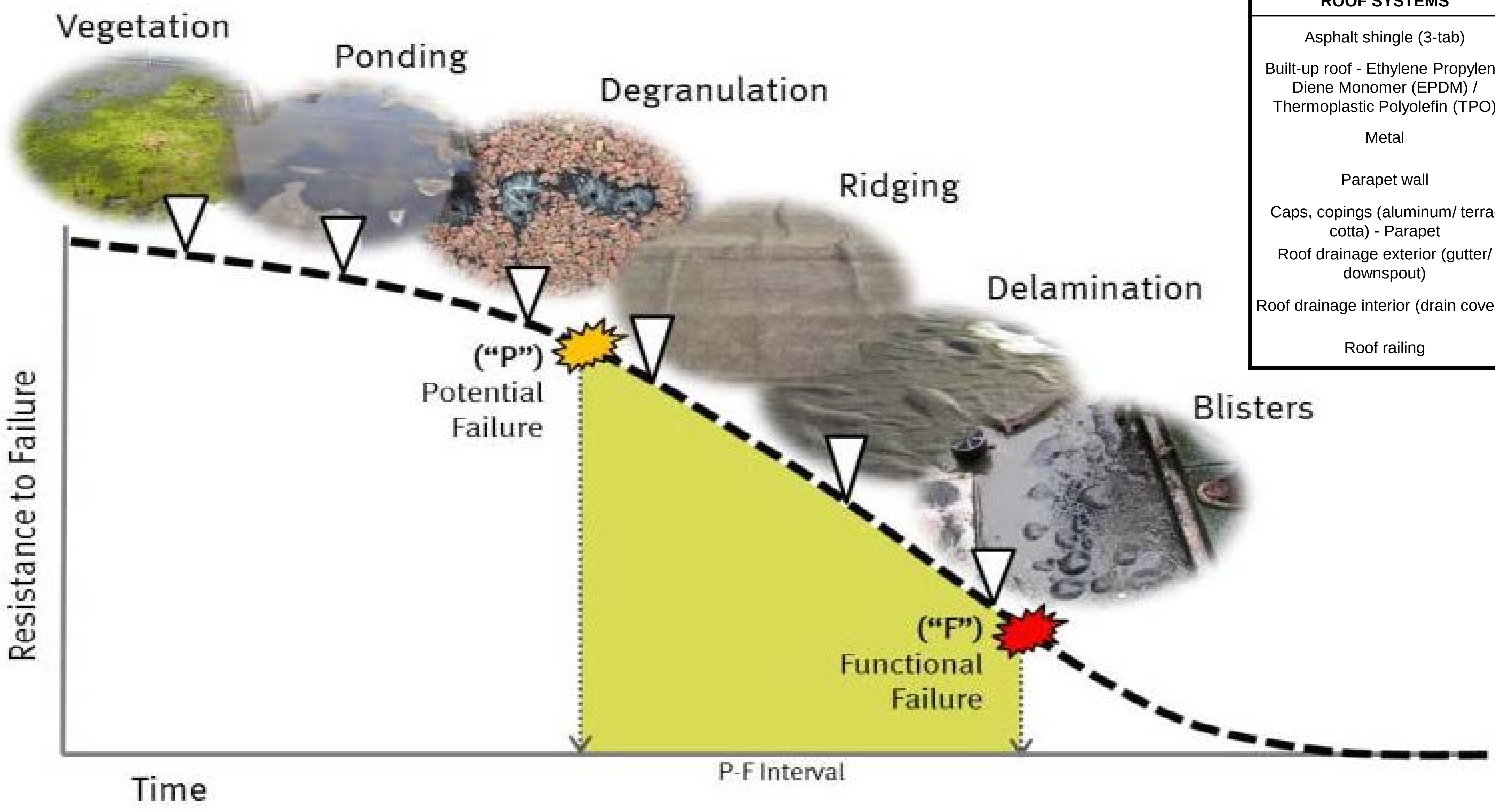
TYPICAL DETAIL ON BUILDING ENVELOPE

- Inspect for Cracking
- Bulging/Vertical displacement
- Evidence of moisture infiltration
- Sealant joints around openings and penetrations (e.g. window caulking)

TYPICAL DETAIL ON ROOFING

- Material roof systems (exposed membrane and flashings)
- Slope and drainage
- Oriented Strand Board (OSB) damage
- ponding or leaks
- Seam/lap failure
- Ridging, blistering
- Deterioration, “alligatoring”

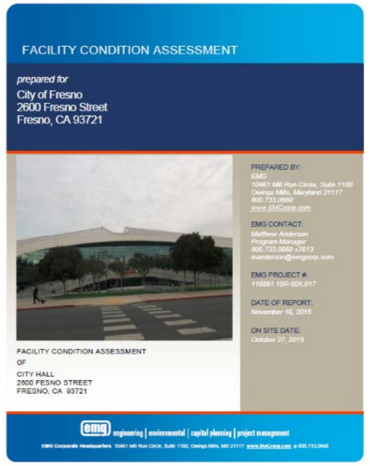
COMPONENT LIFECYCLE – ROOF EXAMPLE

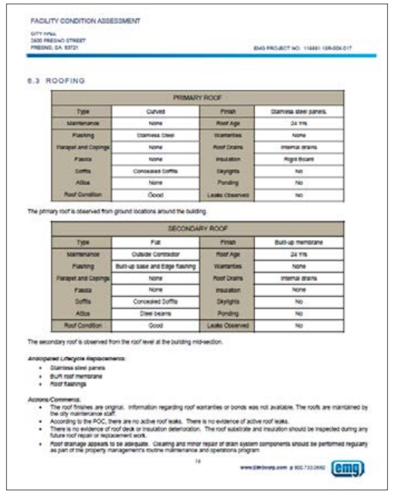


ROOF SYSTEMS	MF RES	SENIOR	STUDENT
Asphalt shingle (3-tab)	20	20	20
Built-up roof - Ethylene Propylene Diene Monomer (EPDM) / Thermoplastic Polyolefin (TPO)	20	20	20
Metal	40	40	40
Parapet wall	50+	50+	50+
Caps, copings (aluminum/ terra-cotta) - Parapet	25	25	25
Roof drainage exterior (gutter/ downspout)	10	10	10
Roof drainage interior (drain covers)	30	30	30
Roof railing	25	25	25

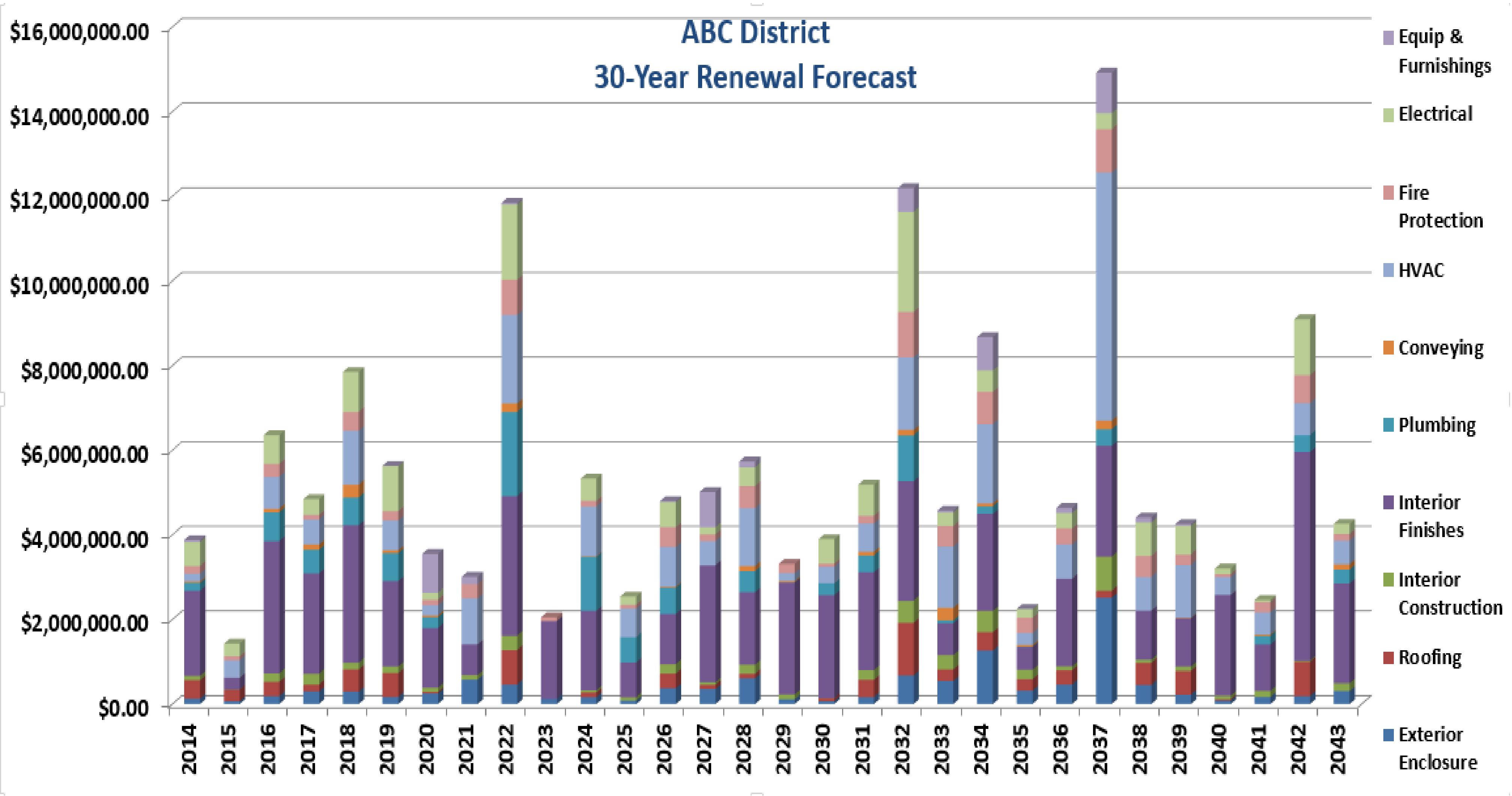
PRIORITY MATRIX

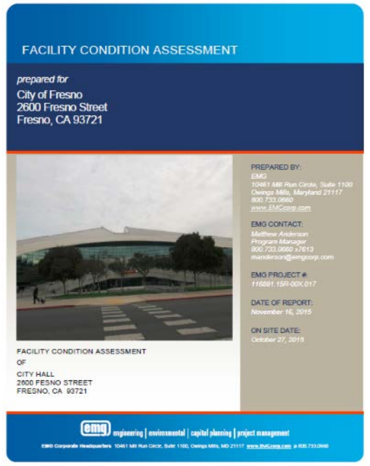
	CLIENT Priority Model						
	27-Jan-16			Priority Ratings			
Location	Description	Raw Score	Cost	Location	Uniformat	Category	RUL
	Highest Priority						
Alameda Power Control	D5037 - Fire Alarm System, Office Building, Upgrade/Install; Lifespan: 20	98.36	$24,072	9	10	10	1
Lenox	D4094 - Door interlocks and emergency exhaust system, install; Lifespan: (No Lifespan)	98.36	$136,000	9	10	10	1
Alameda Power Control	D4031 - Fire Extinguisher - Type ABC, Replace; Lifespan: 15	98.36	$4,283	9	10	10	1
Lenox	D5037 - Fire Alarm System, Storage/Repair, Upgrade/Install; Lifespan: 30	98.32	$31,790	9	10	10	0.5
505 7th Street (CIE)	D5037 - Fire Alarm System, Office Building, Upgrade/Install; Lifespan: 20	96.64	$38,836	7	10	10	1
Flynn Bus Division	D5037 - Fire Alarm Control Panel, Addressable, Replace; Lifespan: 15	96.64	$34,506	7	10	10	1
Presidio Bus Division	D5037 - Manual Pull Station, Replace; Lifespan: 15	96.64	$633	7	10	10	1
Scott Non-Revenue Vehicle Facility	D5037 - Fire Alarm System, Storage/Repair, Upgrade/Install; Lifespan: 30	96.64	$95,370	7	10	10	1
571 10th Street (SIE)	D4031 - Fire Extinguisher - Type ABC, Replace; Lifespan: 15	96.64	$2,142	7	10	10	1
Overhead Lines Facility	D4019 - Sprinkler System, Full Retrofit, Storage/Repair (per SF), Renovate; Lifespan: 40	96.64	$343,400	7	10	10	1
505 7th Street (CIE)	D5037 - Fire Alarm Control Panel, Multiplex, Replace; Lifespan: 15	96.64	$27,683	7	10	10	1

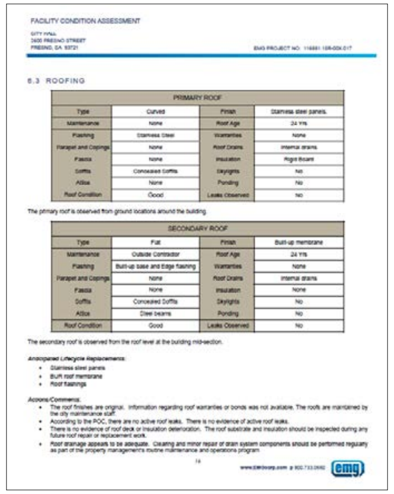




CAPITAL PLANNING QUERIES – BY SYSTEM







ADDITIONAL SERVICES

Architectural & Engineering

- Property Condition Assessments
- Building Systems Assessments
- Capital Expenditure Planning
- Energy Audits
- Seismic Risk Assessments
- Budget and Document Reviews
- Constr./Renovation Monitoring
- Annual Surveillance Reports
- ADA Assessments
- Roof Assessments
- Zoning Reports
- Water Intrusion Assessments
- Site Investigation Reports
- Paving Studies
- ALTA Surveys

Environmental

- Phase I ESAs
- Regulatory Database Searches
- Lien/AUL Searches
- Phase II / Phase III Assessments
- Asbestos and Lead Paint Surveys
- Indoor Air Quality Assessments
- Asbestos & Lead Paint O&Ms
- Mold Prevention Plans
- Radon Testing and Mitigation
- Drinking Water Sampling
- Vapor Intrusion Studies
- Vapor Mitigation
- Compliance Audits

Project Management

- New Construction
- Renovations
- Program Rollouts
- Capital Programs
- Permitting
- Branding/Rebranding
- Tenant Improvements
- Site Condition & Asset Surveys
- ADA Programs