Mayor: Alan Galbraith
Vice Mayor: Peter White
City Council: Sharon Crull
Paul Dohring
Greg Pitts

ST. HELENA CITY COUNCIL
REGULAR MEETING
FEBRUARY 10, 2015

5:00 PM CLOSED SESSION
CITY HALL CONFERENCE ROOM,
1480 MAIN STREET, ST. HELENA

6:00 PM REGULAR MEETING
VINTAGE HALL BOARD ROOM – SECOND FLOOR
465 MAIN STREET, ST. HELENA

PLEASE NOTE: Any person who wishes to speak regarding an item on the agenda or make a comment under the "Oral Communication" portion of the agenda may voluntarily complete a "Speaker Card" and submit it to the City Clerk BEFORE that portion of the agenda is called. Speaker cards are available on the table in back of the room. <u>Please observe the time limit of three minutes.</u>

1. **PUBLIC COMMENTS PERTAINING TO THE CLOSED SESSION**

2. **CLOSED SESSION**

   a. Conference with Legal Counsel—Anticipated Litigation; Government Code § 54956.9, subdiv. (d)(2):
   Significant exposure to litigation (one potential case)

3. **OPEN SESSION – COUNCIL WILL RETURN TO OPEN SESSION AND ANNOUNCE ACTIONS TAKEN IF ANY (6:00 P.M.)**

4. **PLEDGE OF ALLEGIANCE**

5. **ROLL CALL**

6. **PUBLIC FORUM:** Members of the public are entitled to speak on matters of municipal concern not on the agenda during Public Forum. Each person's comments shall be limited to 3 minutes. Each person is entitled to speak on any non-agendized item only once at any meeting. Brief questions by Councilmembers for clarifications may be posed and answered, and Councilmembers may make requests that items be placed on future agendas, but in accordance with state law, no substantive discussion or action may take place unless and until the matter properly appears on the agenda.

7. **REPORTS BY STAFF AND CITY COUNCIL, FUTURE AGENDA ITEMS, and AB 1234 REPORTS:** Reports by staff and/or Councilmembers on items of general interest. Brief questions for clarification may be posed and answered, and Councilmembers may request that items be placed on a future agenda. Except under certain circumstances, the Brown Act prohibits any other discussion or action by the City Council.

CONSENT ITEMS: Members of the Council or the public may ask that any items be considered individually for purposes of considering alternative action, for extended discussion, or for public comment. Unless that is done, one motion may be used to adopt all recommended actions. (Roll Call Vote)

8. Consideration of a Resolution accepting the Work and Directing the Filing of the Notice of Completion for the St. Helena Wastewater Treatment and Reclamation – CIP No. S60 - Pond 1A Repair Project
   CEQA Status: Categorically Exempt, Section 15301, Existing Facilities
   Lead Staff: Steve Palmer, Director of Public Works
   Recommendation: Approve

9. Consideration of Resolution awarding the successful bid and authorizing purchase of a new Utility Truck for the Fire Department from Zumwalt Ford in the amount of $42,170.27 (Original bid of $42,596.23 less (-) 1% sales tax of $425.96)
   CEQA Status: Not a CEQA project
   Lead Staff: John Sorensen, Fire Chief
   Recommendation: Approve

10. Designation of County Health Officer as the City of St. Helena Health Officer
    CEQA Status: Not a CEQA project
    Lead Staff: Jennifer Phillips, City Manager
    Recommendation: Approve

11. Contract in the amount of a maximum of $88,590 to retain the Environmental/Planning Consulting Firm of Urban Planning Partners (UPP) to supplement and update the Environmental Impact Report previously prepared for the proposed Hunter Project, which consists of a Subdivision application for 51 single family residential lots and a 3.4 acre parcel for multiple family site

CEQA Status: Not a CEQA project
Lead Staff: Victor Carniglia, Planning Consultant
Recommendation: Approve

NEW BUSINESS

12. Consideration of appeal from David and Ellen Deal for their April 14, 2014 water meter read billing in the amount of $888.24 and a reimbursement for leak detection services for $345.00 at 2260 Spring Mountain Road
CEQA Status: Not a CEQA project
Lead Staff: April Mitts, Finance Director

13. Presentation of the Fiscal Year 2014 Comprehensive Annual Financial Report (CAFR)
CEQA Status: Not a CEQA project
Lead Staff: April Mitts, Finance Director

14. Consideration of 2015 City Council assignments to Monrovia and the Upper Valley Waste Management Board
CEQA Status: Not a CEQA project
Lead Staff: Cindy Black, City Clerk

15. Review of Pavement Management Program Report
CEQA Status: Not a CEQA project
Lead Staff: Steven Palmer, Director of Public Works

ADJOURNMENT The next Regular City Council meeting is scheduled for February 24, 2015, at 6:00 p.m. in the Vintage Hall Board Room located at 465 Main Street.

This agenda was posted at City Hall, 1480 Main Street, and at Vintage Hall, 465 Main Street, St. Helena, California on February 6, 2015.

Cindy Black

Cindy Black, City Clerk

CHALLENGING DECISIONS OF CITY ENTITIES

The time limit within which to commence any lawsuit or legal challenge to any quasi-adjudicative decision made by the City of St. Helena is governed by Section 1094.6 of the Code of Civil Procedure, unless a shorter limitation period is specified by any other provision, including without limitation Government Code section 65009 applicable to many land use and zoning decisions, Government Code section 66499.37 applicable to the Subdivision Map Act, and Public Resources Code section 21167 applicable to the California Environmental Quality Act (CEQA). Under Section 1094.6, any lawsuit or legal challenge to any quasi-adjudicative decision made by the City must be filed no later than the 90th day following the date on which such decision becomes final. Any lawsuit or legal challenge, which is not filed within that 90-day period, will be barred. Government Code section 65009 and 66499.37, and Public Resources Code section 21167, impose shorter limitations periods and requirements, including timely service in addition to filing.

If a person wishes to challenge the above actions in court, they may be limited to raising only those issues they or someone else raised at the meeting described in this notice, or in written correspondence delivered to the City of St. Helena, at or prior to the meeting. In addition, judicial challenge may be limited or barred where the interested party has not sought and exhausted all available administrative remedies.

SUPPLEMENTAL MATERIAL RECEIVED AFTER THE POSTING OF THE AGENDA

Any supplemental writings or documents distributed to a majority of the City Council regarding any item on this Agenda, after the posting of the Agenda, will be available for public review in the City Clerk's Office located at 1480 Main Street, St. Helena, California, during normal business hours. In addition, such writings or documents will be made available on the City's web site at http://cityofsthelena.org and will be available for public review at the respective meeting.

Item No: 8

Report to the City Council
Council Meeting of February 10, 2015

Agenda Section: **Consent Calendar**

Subject: Accepting the Work and Directing the Filing of the Notice of Completion for the St. Helena Wastewater Treatment and Reclamation – CIP No. S60 - Pond 1A Repair Project

CEQA Status: **Categorically Exempt, Section 15301, Existing Facilities**

Prepared By: **Steven Palmer, PE – Director of Public Works/City Engineer**

Approved By: **Jennifer Phillips, City Manager**

BACKGROUND

On October 14, 2014 the City Council awarded a construction contract to Gregory Equipment, Inc. for the St. Helena Wastewater Treatment and Reclamation - CIP No. S60 - Pond 1A Repair Project (Project).

Pond 1A is a primary treatment pond which was in continuous service from 1967 to 2007. It was taken out of service at that time for cleaning and maintenance. This Project was initiated in 2014 which includes minor improvements to the pond, removal of submerged baffle walls and the reconstruction and enhancement of the clay liner.

Gregory Equipment, Inc. has completed all work required by the contract, and the Project is ready for acceptance and filing of the Notice of Completion (NOC). If no liens or claims have been filed within 35 days of filing the NOC with the Napa County Recorder, the City will release all retained funds and any additional remaining amount(s) due to Gregory Equipment, Inc.

DISCUSSION

The original contract amount was for $225,844.50, and the Public Works Director is authorized to approve change orders not to exceed 10% of the contract amount ($22,584). Gregory Equipment, Inc. performed additional work at the request of the City, and the Public Works Director approved that work and the change order in the amount of $22,525.18. The total contract amount including this change order is $248,369.68.

FISCAL IMPACT

The total construction contract amount is $248,369.68. The Project is funded through the Capital Improvement Program S60 - Pond 1A Liner Repair Project utilizing $400,000 of Wastewater Funds.

The Project expenditure summary is provided in the table below.

Phase	Amount
Engineering	$ 30,000.00
Construction Management/Inspection	$ 76,660.00
Construction	$248,369.68
Total	**$355,029.68**

The total Project cost of $355,029.68 is less than the Project budget of $400,000. The Project has been completed within budget and there is no need for budget adjustments.

RECOMMENDED ACTION

Approve the attached Resolution to accept the work and direct the filing of the Notice of Completion for St. Helena Wastewater Treatment and Reclamation - CIP No. S60 - Pond 1A Repair Project.

ATTACHMENTS

1. Resolution
2. Notice of Completion

CITY OF ST. HELENA

RESOLUTION NO. ___

ACCEPTING THE WORK AND DIRECTING THE FILING OF THE NOTICE OF COMPLETION FOR THE ST. HELENA WASTEWATER TREATMENT AND RECLAMATION - CIP PROJECT NO. S60 - POND 1A REPAIR PROJECT

RECITALS

A. On October 14, 2014 the City Council awarded the St. Helena Wastewater Treatment and Reclamation – CIP No. S60 - Pond 1A Repair Project to Gregory Equipment, Inc. for a total base bid of $225,884.50 and authorized the Public Works Director to approve change orders not to exceed 10% of the contract amount.

B. The Public Works Director has approved a change order in the amount of $22,525.18.

C. Gregory Equipment, Inc. has completed the work in accordance with the contract documents for the Project.

D. If no liens or claims have been filed within 35 days of filing the Notice of Completion, the retained payment funds and any remaining amount due will be released to Gregory Equipment, Inc.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

1. The work performed by Gregory Equipment, Inc. under the subject contract is accepted as complete.
2. The Public Works Director/City Engineer is authorized to prepare a Notice of Completion and the City Clerk directed to file a Notice of Completion with the Napa County Recorder.

Approved at a Regular Meeting of the St. Helena City Council on February 10, 2015 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED:	ATTEST:
______________________	______________________
Alan Galbraith Mayor	Cindy Black City Clerk

Recording Requested By:
City of St Helena
1480 Main Street
St Helena, CA 94574

Exempt From Recording Fees Per Government Code Sec. 27383

When Recorded Mail To:
City Clerk
City of St Helena
1480 Main Street
St Helena, CA 94574

SPACE ABOVE THIS LINE FOR RECORDERS USE ONLY

NOTICE OF COMPLETION

NOTICE IS HEREBY GIVEN THAT:

1 The undersigned is an owner of an interest of estate in the hereinafter described real property, the nature of which interest or estate is: fee simple.

2 The full name and address of the undersigned owner and of any and all co-owners are:

Name	Street and No.	City	State
City of St Helena	1480 Main Street	St Helena	CA

3 On the 11th day of January, 2015, there was completed upon the hereinafter described real property a work of improvement as a whole and described as follows: **St. Helena Wastewater Treatment and Reclamation – CIP NO. S60 - Pond 1A Repair Project.**

4 The name of the original contractor for the work of improvement as a whole was: **Gregory Equipment, Inc.**

5 The real property herein referred to is situated in the City of St Helena, County of Napa, State of California, and described as follows: **St. Helena Wastewater Enterprise Wastewater Treatment and Reclamation Plant.**

6 The street address of the property is: **1 Chaix/Thomann Lane, St. Helena Ca, 94574.**

By: ______________________________
Owner's Authorized Agent's Signature – Sign Before Notary

Steven Palmer, Public Works Director/City Engineer

STATE OF CALIFORNIA
COUNTY OF NAPA

On ____, (date), before me, ________________________________ (name and title of officer), personally appeared Steven Palmer, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

____
Signature

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Item No: 9

Report to the City Council
February 10, 2015

Agenda Section: **Consent**

Subject: **Resolution Authorizing Purchase of a New Utility Truck for the Fire Department from Zumwalt Ford.**

CEQA Status: **Not a CEQA project**

Prepared By: **John Sorensen, Fire Chief**

Approved By: **Jennifer Phillips, City Manager**

BACKGROUND

Staff solicited bids to replace the Utility Truck assigned to the Fire Department. Bids were opened January 28, 2015 and have been evaluated. Staff recommends that Council authorize purchase of a truck from Zumwalt Ford in the amount of $ 42,596.23 (Forty-two thousand, five hundred ninety-six dollars and twenty-three cents).

DISCUSSION

Bids were received from Zumwalt Ford of St. Helena and Ron DuPratt Ford of Dixon, California. In conformance with St. Helena Municipal Code, Section 3.04.120, Section B. Local Preference; quality and service being equal, a local preference of one percent shall be given to local bidders located within the city, the difference being the sales tax the city would receive on the sale in the case of vendors. With the local preference consideration Zumwalt Ford's bid is $42,170.27 (Original bid of $42,596.23 less (-) 1% sales tax of $425.96). The bid from Ron DuPratt Ford of Dixon came in with a total of $42,289.97 (Forty-two thousand, two-hundred and eighty-nine dollars and ninety-seven cents). With local preference consideration the lowest bidder is Zumwalt Ford of St. Helena.

FISCAL IMPACT

The total budgeted amount for fiscal year 2014-2015 is $43,696 (forty-three thousand, six hundred ninety-six dollars), which is adequate to cover the purchase replacement amount of $42,596.23 (forty-two thousand, five hundred ninety-six dollars, and twenty-three cents).

CIP C81 – Account # 733-4600-2630

RECOMMENDED ACTION

Approve

ATTACHMENTS

1. Resolution 2015-__ Awarding the purchase contract to Zumwalt Ford for Fire Department Utility Truck CIP C81

CITY OF ST. HELENA

RESOLUTION NO. 2015-____

Authorizing Purchase of a New Utility Truck for the Fire Department from Zumwalt Ford

RECITALS

A. The City of St. Helena Fire Department desires to replace the aged Utility Truck; and

B. The City Clerk solicited bids in conformance with St. Helena Municipal Code, Section 3.04.130, for provision of the vehicle required for budgeted Fire Department utility replacement; and

C. Two sets of bids were received and opened by the City Clerk on the appointed day and at the appointed hour; and

D. The Fire Chief with assistance from the 2nd Assistant Chief evaluated the bids and bidders taking into account the duty of the desired vehicle, the specifications and capacities for the vehicle for which bids were received.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows:

1. Purchase of one new Ford F250 4X4 Crew Cab, 156" wheelbase from Zumwalt Ford for a total expenditure not to exceed the amount of $42,596.23; and
2. The City Council authorizes the City Manager to execute the purchase on behalf of the city.

Approved at a Regular Meeting of the St. Helena City Council on February 10, 2015, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED:

Alan Galbraith
Mayor

ATTEST:

Cindy Black
City Clerk

Item No: 10

Report to the City Council
Council Meeting of February 10, 2015

Agenda Section: **Consent**

Subject: **Designation of County Health Officer as the City of St. Helena Health Officer**

CEQA Status: **Not a Project**

Prepared By: **Jennifer Phillips, City Manager**

Approved By: **Jennifer Phillips, City Manager**

DISCUSSION

The County of Napa has jurisdiction over most health and human needs for all Napa County residents. One of their areas of responsibility is management of a contagious disease outbreak which could require isolation or quarantine orders. The City does not have its own health officers and is required per California Health & Safety Code section 101460 to appoint a health officer except when the City Council has made arrangements for the County to experience the same powers and duties within the City as are conferred upon City Health Officers by law. In addition, California Health & Safety Code sections 101375 and 101380 authorize the County Health Officer to enforce health laws within an incorporated city with the consent of the City Council.

Therefore, the City may, by resolution, designate the County Health Officer to serve as the City's Health Officer. Per the attached letter (Attachment A) from the County of Napa, the County Health Officer is willing to accept this designation.

FISCAL IMPACT

None

RECOMMENDED ACTION

Designate the City's public health official duties to the County of Napa's Public Health Officer.

ATTACHMENTS

Attachment A – Letter from Napa County Office of County Counsel
Resolution –

A Tradition of Stewardship
A Commitment to Service

NAPA COUNTY
OFFICE OF COUNTY COUNSEL
809 Coombs Street, Suite 201
Napa, CA 94559

Main: (707) 253-4521
Fax: (707) 259-8220

Attachment A

Minh C. Tran
County Counsel

Jennifer Yasumoto
Chief Deputy County Counsel

Deputies

Silva Darbinian
Laura Anderson
Jacqueline Gong
Robert C. Martin
Carrie R. Gallagher
Janice D. Killion
Chris R. Y. Apallas
Susan B. Altman
Thomas S. Capriola

January 5, 2015

Jennifer Phillips
City Manager
City of St. Helena
1480 Main Street
St. Helena, CA 94574

Re: <u>County Public Health Officer</u>

Dear Ms. Phillips,

This office represents the Napa County Public Health Officer. As you know, the Public Health Officer provides services to the unincorporated areas of the County, and may provide those services to cities by agreement or resolution. The Public Health Officer is willing to provide St. Helena with public health services pursuant to Health and Safety Code section 101380 upon adoption of a resolution or ordinance by the City of St. Helena. HSC section 101380 provides that such services will begin the first day of July upon notice of adoption of a resolution by the City to the County by the first day of March. However, the Public Health Officer is willing to begin providing services to St. Helena thirty days after receiving notice of the City's adoption of the resolution delegating public health official duties to the County's Public Health Officer.

Please let me know if you have any further questions about this, or if I can be of help in any way.

Very truly yours,

Janice D. Killion, Deputy

Cc: Dr. Karen Smith

CITY OF ST. HELENA

RESOLUTION NO. 2015 -

**CITY OF ST. HELENA, STATE OF CALIFORNIA
RESOLUTION OF THE CITY COUNCIL CONSENTING TO THE ENFORCEMENT OF ALL HEALTH LAWS WITHIN THE CITY OF ST. HELENA BY THE NAPA COUNTY HEALTH ENFORCEMENT OFFICER**

RECITALS

WHEREAS, California Health & Safety Code section 101460 requires a city to appoint a health officer except when the city council has made arrangements for the county to exercise the same powers and duties within the city as are conferred upon city health officers by law; and

WHEREAS, California Health & Safety Code sections 101375 and 101380 authorizes the county health officer to enforce health laws within an incorporated city with the consent of the city council; and

WHEREAS, the City does not have its own health officers; and

WHEREAS, in October 2014, the Public Health Officer for the County of Napa, Dr. Karen Smith, M.D., M.P.H., proposed to provide such services within the City of St. Helena upon consent of the City Council; and

WHEREAS, by letter dated January 5, 2015, a true and correct copy of which is attached hereto, the County Counsel informed the City that the County's Public Health Officer has agreed to begin providing services to the City, pursuant to California Health & Safety Code sections 101375 and 101380, within 30 days of receiving notice of the City Council's adoption of a resolution delegating public health officer duties to the County's Public Health Officer.

RESOLUTION

NOW THEREFORE BE IT RESOLVED that the City Council of the City of St. Helena, hereby consents to allow the Health Officer of Napa County to enforce and observe (a) orders and quarantine regulations prescribed by the Napa County Health and Human Services Agency, Public Health Division, and other regulations issued under the California Health & Safety Code; and (b) all statutes, ordinances, regulations and rules relating to public health, all as provided for in California Health & Safety Code section 101375.

BE IT FURTHER RESOLVED that City staff shall cause a certified copy of this resolution to be served on the Clerk of the Board of Supervisors of the County of Napa.

I HEREBY CERTIFY that the this Resolution was adopted at a regular meeting of the City Council said Council held on _______________, 2015 by the following roll call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED:	ATTEST:
______________________________	______________________________
Allan Galbraith Mayor	Cindy Black City Clerk

Item No: 11

Report to the City Council
Council Meeting of February 10, 2015

Agenda Section: **Consent Calendar**

Subject: **Contract in the amount of a maximum of $88,590 to retain the Environmental/Planning Consulting Firm of Urban Planning Partners (UPP) to supplement and update the Environmental Impact Report previously prepared for the proposed Hunter Project, which consists of a Subdivision application for 51 single family residential lots and a 3.4 acre parcel for multiple family site**

CEQA Status: **Not a Project under CEQA**

Prepared By: **Victor Carniglia, Planning Consultant**

Approved By: **Jennifer Phillips, City Manager**

BACKGROUND

On October 25, 2011, the City Council approved a contract in the amount of $261,930 to retain the firm of Urban Planning Partners, Inc. (UPP) to prepare an Environmental Impact Report (EIR) for the proposed Hunter Project. The Hunter Project consists of a subdivision map that proposes to subdivide a 16.9 acre parcel into fifty one (51) residential single family lots, along with a 3.4 acre site for multiple family housing. The Hunter property is located at the eastern terminus of Adams Street west of the Napa River. It is important to note that the entire cost of this earlier Hunter EIR contract was paid for by the Hunter project applicant.

The Draft EIR (DEIR) for the Hunter Project was subsequently prepared and circulated for public review in May 2012. During this public review period a significant number of comments were received. In January 2013, the City Council approved a contract modification in the amount of $75,421, which was needed for the consultant to respond to the large number of comments received on the DEIR. This amount was subsequently funded by the project applicant. The Final EIR, incorporating the comments received on the DEIR, along with the responses to those comments, was published in September 2013. The Hunter Project and EIR was then scheduled to be considered by the Planning Commission in October 2013, with City Council review to follow.

However, the FEIR was not considered by the Planning Commission as scheduled due to a request by the applicant to withdraw the FEIR for consideration in order to allow additional traffic and other analysis to be performed. Specifically, in October 2013, the applicant submitted new project information, including a proposal to construct a traffic signal at the intersection of Pope Street and Silverado Trail, along with new information on construction-level air quality impacts, and other information concerning prime agricultural land. Since October 2013, some analysis has been performed further evaluating traffic, air quality, and related issues. A key purpose of the contract currently before Council is to evaluate and incorporate these studies into the Hunter EIR.

DISCUSSION:

The proposed traffic signal at Silverado Trail/Pope St. was not included or analyzed in the 2012 DEIR, as it was proposed by the applicant prior to the EIR being published. This proposed signal now needs to be reviewed environmentally as required by CEQA. In addition, some of the environmental information contained in the 2012 DEIR needs be updated. One example of this need for an update is the current Statewide drought, which was just beginning when the DEIR was published. The proposed work scope also involves taking the information presented in the earlier "Response to Comments" document, and including this information in the body of the EIR. This will result in a consolidated environmental document that avoids the complications and duplication inherent in having to review multiple documents. Without this consolidation, decision makers would need to review the original DEIR, the original FEIR, the amendments to the original DEIR, and potentially a new FEIR. Lastly, the scope of work includes expanding the responses to comments received on the DEIR in instances where the previous responses warrant additional explanation.

The scope of the additional work is summarized in the attached Work Scope prepared by the consultant, which is an attachment to the Contract (see Exhibit 1 of Attachment 1). The not-to-exceed costs to complete the additional environmental analysis and to prepare a consolidated EIR is $88,590. As before with all previous work on the Hunter Project, this entire $88,590 cost, along with needed City staff time to work on the Hunter Project, will be fully funded by the Hunter applicant. The consultant doing the work, Urban Planning Partners, will work for and report to the City. It should be noted that the applicant of the Hunter Project has reviewed the attached work scope, and supports it as proposed. It is estimated that the work will take six to ten weeks to complete, depending primarily on the amount of time it takes to perform the traffic analysis.

FISCAL IMPACT:

The funding to retain UPP to perform the work scope will be provided entirely by the project applicant, so that no City General Fund or other monies will be used to fund the needed environmental analysis.

OPTIONS:

The City Council could decide to not approve the contract. This would result in an incomplete environmental analysis of the Hunter Project, in part because a traffic signal at Silverado Trail and Pope St. is being proposed as part of the project.

RECOMMENDED ACTION:

Staff recommends that the City Council adopt the attached Resolution (Attachment 1) authorizing the City Manager to execute the contract with Urban Planning Partners in the amount not to exceed $88,590. This amount will be deposited to the City of St. Helena by the project applicant.

ATTACHMENTS/EXHIBITS:

1. City Council Resolution authorizing the City Manager to execute the attached UPP Contract

Item No: 11

CITY OF ST. HELENA

RESOLUTION NO. ____

APPROVING CONTRACT WITH URBAN PLANNING PARTNERS, INC. FOR THE HUNTER SUBDIVISION PROJECT ENVIRONMENTAL IMPACT REPORT CONTRACT

RECITALS

A. At the October 25, 2011 meeting the City Council reviewed and approved Resolution 2011-75 which accepted the selection of Urban Planning Partners, Inc. (UPP) of Oakland CA as the consultant to prepare the EIR for the Hunter Subdivision project; and

B. Resolution No. 2011-75 approved the Scope of Work and Budget to complete the Hunter Subdivision EIR including preparation of an Administrative Draft and Final EIR, a Mitigation Monitoring and Reporting Program and other items normally and customarily completed as part of an EIR to meet CEQA and CEQA Guideline requirements; and

C. Resolution No. 2011-75 approved a budget of $261,930 for preparation of the Hunter Subdivision EIR. This amount was deposited to the City of St. Helena by the project applicant to cover EIR preparation costs. No General Fund or other City monies have been used for this EIR; and

D. Resolution No 2013-63 approved a contract in the amount of $75,421 to allow adequate funding to prepare responses to a large number of DEIR comments and to prepare the required Final EIR for the Hunter Subdivision project. This amount of the contract modification was deposited by the project applicant and no General Fund or other City monies were used; and

E. A contract of $88,590 is now needed to allow for environmental analysis of new project information submitted by the applicant and to prepare a Consolidated EIR that will also include updated background and environmental analysis. The amount will be deposited to the City of St. Helena by the project applicant.

RESOLUTION

NOW, THEREFORE, the City Council of the City of St. Helena resolves as follows:

1. To authorize the City Manager to execute the attached Contract (Attachment A) to retain Urban Planning Partners. Inc.to perform the work as outlined in the attached work scope (See Exhibit 1 to Attachment A).

2. This authorization is based on the presumption that the full cost of the contract will be funded by the Hunter property representatives, and that the consultant UPP will work directly for the City and report solely to the City.

Approved at a Regular Meeting of the St. Helena City Council on February 10, 2015 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED:	ATTEST:
______________________	______________________
Alan Galbraith Mayor	Cindy Black City Clerk

AGREEMENT FOR CONSULTANT SERVICES

THIS AGREEMENT, made and entered into on February 10, 2015 by and between the City of St. Helena, located in the County of Napa, State of California (City), and Urban Planning Partners, Inc. (Consultant).

RECITALS:

A. City desires to employ Consultant to furnish professional services in connection with the project described as Hunter Subdivision Project Draft EIR – Updating EIR.

B. Consultant has represented that Consultant has the necessary expertise, experience, and qualifications to perform the required duties.

NOW, THEREFORE, in consideration of the mutual premises, covenants, and conditions herein contained, the parties agree as follows:

SECTION 1 – BASIC SERVICES

Consultant agrees to perform the services set forth in **Exhibit A, "Scope of Services"** and made part of this Agreement.

SECTION 2 – ADDITIONAL SERVICES

Consultant shall not be compensated for any services rendered in connection with its performance of this Agreement which are in addition to or outside of those set forth in this Agreement or **Exhibit A, "Scope of Services"**, unless such additional services and compensation are authorized in advance and in writing by the City Council or City Manager of the City.

SECTION 3 – TIME FOR COMPLETION

The time for completion of services shall be as identified in **Exhibit A, "Scope of Services"**.

SECTION 4 – COMPENSATION AND METHOD OF PAYMENT

A. Subject to any limitations set forth in this Agreement, City agrees to pay consultant the amount specified in Exhibit A, "Estimated Fee Detail", attached hereto and made a part hereof. Total compensation shall not exceed $88,590, unless additional compensation is approved in accordance with Section 2.

B. Consultant shall furnish to City an original invoice for all work performed and expenses incurred during the preceding month. The invoice shall detail charges by the following categories if applicable: labor (by sub-category), travel, materials, equipment, supplies, subconsultant contracts, and miscellaneous expenses. City shall independently review each invoice submitted to determine whether the work performed and expenses incurred are in compliance with the provisions of this Agreement. If no charges or expenses are disputed, the invoice shall be approved and City will use its best efforts to cause Consultant to be paid within 30 days of receipt of invoice. If any charges or expenses are disputed by City, the original invoice shall be returned by City to Consultant for correction and resubmission. If the City reasonably determines, in its sole judgment, that the invoiced charges and expenses exceed the value of the services performed to date and that it is probable that the Agreement will not be completed satisfactorily within the contract price, City may retain all or a portion of the invoiced charges and expenses. Within thirty (30) days of satisfactory completion of the project, City shall pay the retained amount, if any, to Consultant.

C. Payment to the Consultant for work performed pursuant to this Agreement shall not be deemed to waive any defects in work performed by Consultant.

SECTION 5 – STANDARD OF PERFORMANCE

Consultant represents and warrants that it has the qualifications, experience and facilities necessary to properly perform the services required under this Agreement in a thorough, competent and professional manner. Consultant shall at all times faithfully, competently and to the best of its ability, experience and talent, perform all services described herein. In meeting its obligations under this Agreement, Consultant shall employ, at a minimum, generally accepted standards and practices utilized by persons engaged in providing services similar to those required of Consultant under this Agreement.

SECTION 6 – INSPECTION AND FINAL ACCEPTANCE

City may inspect and accept or reject any of Consultant's work under this Agreement, either during performance or when completed. City shall reject or finally accept Consultant's work within sixty (60) days after submitted to City, unless the parties mutually agree to extend such deadline. City shall reject work by a timely written explanation as to how it does not meet the scope as set forth in Exhibit A, "Scope of Services", otherwise Consultant's work shall be deemed to have been accepted. City's acceptance shall be conclusive as to such work except with respect to latent defects and fraud. Acceptance of any of Consultant's work by City shall not constitute a waiver of any of the provisions of this Agreement including, but not limited to, the sections pertaining to indemnification and insurance.

SECTION 7 – INSURANCE REQUIRED

Consultant shall procure and maintain for the duration of the contract insurance against claims for injuries to persons or damages to property which may arise from or in connection with the performance of the work hereunder by the Consultant, its agents, representatives, or employees, as indicated:

A. Minimum Scope of Insurance. Coverage shall be at least as broad as:
   1. Insurance Services Office Commercial General Liability coverage (occurrence form CG 0001).
   2. Insurance Services Office form number CA 0001 (Ed. 1/87) covering Automobile Liability, code 1 (any auto).
   3. Workers' Compensation insurance as required by the State of California and Employer's Liability Insurance.

B. Minimum Limits of Insurance. Consultant shall maintain limits no less than:

1. General Liability: $2,000,000 per occurrence for bodily injury, personal injury and property damage including operations, products and completed operations, as applicable. If Commercial General Liability Insurance or other form with a General Liability Insurance or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to this project/location or the general aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability: $1,000,000 per accident for bodily injury and property damage.
3. Employer's Liability: $2,000,000 per accident for bodily injury or disease.

C. Deductibles and Self-Insured Retentions. Any deductibles or self-insured retentions of $25,000 or greater must be declared to and approved by the City.

D. Other Insurance Provisions. The commercial general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. The City, its agent, officers, officials, employees, and volunteers are to be covered as additional insured as respects: liability arising out of work or operations performed by the Consultant or Consultant's subconsultants; or automobile owned, leased, hired or borrowed by the Consultant.
2. For any claims related to Consultant's conduct while performing the work of this project, the Consultant's insurance coverage shall be primary insurance as respects the City, its agents, officers, officials, employees and volunteers. Any insurance or self-insurance maintained by the City, its agents, officers, officials, employees or volunteers shall be excess of the Consultant's insurance and shall not contribute with it.
3. Each insurance policy required by this clause shall be endorsed to state that coverage shall not be cancelled by either party, except after thirty (30) days prior written notice by certified mail, return receipt requested, has been given to the City.
4. Coverage shall not extend to any indemnity coverage for the active negligence of the additional insured in any case where an agreement to indemnify the additional insured would be invalid under Subsection (b) of Section 2782 of the Civil Code.

E. Waiver of Subrogation. The workers compensation policy is to be endorsed with a waiver of subrogation. The insurance company, in its endorsement, agrees to waive all rights of subrogation against the City, its agents, officers, officials, employees and volunteers for losses paid under the terms of this policy which arises from the work performed by the named insured for the City.

F. The Acceptability of Insurers. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the City.

G. Verification of Coverage. Consultant shall furnish the City with original certificates and amendatory endorsements effecting coverage required by this clause. The endorsements should be on forms provided by the City or on forms that conform to City requirements. All certificates and endorsements are to be received and approved by the City before work commences. The City reserves the right to require complete, certified copies of all required insurance policies, including endorsements effecting the coverage required by these specifications at any time.

SECTION 8 – INDEMNIFICATION

A. Consultant shall indemnify and hold harmless City, its agents, officers, officials, employees, and volunteers from any and all claims, demands, suits, loss, damages, injury, and/or liability (including any and all costs and expenses in connection therewith), incurred by reason of any negligent or otherwise wrongful act or omission of Consultant, its officers, agents, employees and subcontractors, or any of them, under or in connection with this Agreement; and Consultant agrees at its own cost, expense and risk to defend any and all claims, actions, suits, or other legal proceedings brought or instituted against City, its agents, officers, officials, employees and volunteers, or any of them, arising out of such negligent or otherwise wrongful act or omission, and to pay and satisfy any resulting judgments.

B. When Consultant under this Agreement is duly licensed under California Business and Professions Code as an architect, landscape architect, professional engineer, or land surveyor ("design professional"), the provisions of this section regarding Consultant's duty to defend and indemnify apply only to claims that arise out of or relate to the negligence, recklessness, or willful misconduct of the design professional.

C. If any action or proceeding is brought against Indemnitees by reason of any of the matters against which Consultant has agreed to indemnify Indemnitees as provided above, Consultant, upon notice from City, shall defend Indemnitees at Consultant's expense by counsel acceptable to City, such acceptance not to be unreasonably withheld. Indemnitees need not have first paid for any of the matters to which Indemnitees are entitled to Indemnification in order to be so indemnified. The insurance required to be maintained by Consultant shall ensure Consultant's obligations under this section, but the limits of such insurance shall not limit the liability of Consultant hereunder. The provisions of this section shall survive the expiration or earlier termination of this Agreement.

D. The provisions of this section do not apply to claims to the extent occurring as a result of the City's sole negligence or willful acts or misconduct.

SECTION 9 – INDEPENDENT CONTRACTOR STATUS

A. Consultant is and shall at all times remain a wholly independent contactor and not an officer, employee or agent of City. Consultant shall have no authority to bind City in any manner, nor to incur an obligation, debt or liability of any kind on behalf of or against City, whether by contract or otherwise, unless such authority is expressly conferred under this Agreement or is otherwise expressly conferred in writing by City.

B. The personnel performing the services under this Agreement on behalf of Consultant shall at all times be under Consultant's exclusive direction and control. Neither City, nor any elected or appointed boards, officers, officials, employees or agents of City, shall have control over the conduct of Consultant or any of Consultant's officers, employees or agents, except as set forth in this Agreement. Consultant shall not at any time or in any manner represent that

Consultant or any of Consultant's officers, employees or agents are in any manner officials, officers, employees or agents of City.

C. Neither Consultant, nor any of Consultant's officers, employees or agents, shall obtain any rights to retirement, health care or any other benefits which may otherwise accrue to City's employees. Consultant expressly waives any claim Consultant may have to any such rights.

SECTION 10 – CONFLICTS OF INTEREST

A. Consultant covenants that neither it, nor any officer or principal of its firm, has or shall acquire any interest, directly or indirectly, which would conflict in any manner with the interests of City or which would in any way hinder Consultant's performance of services under this Agreement. Consultant further covenants that in the performance of this Agreement, no person having any such interest shall be employed by it as an officer, employee, agent, or subcontractor without the express written consent of the City Manager. Consultant agrees to at all times avoid conflicts with the interests of City in the performance of this Agreement.

B. City understands and acknowledges that Consultant is, as of the date of execution of this Agreement, independently involved in the performance of non-related services for other governmental agencies and private parties. Consultant is aware of any stated position of City relative to such projects. Any future position of City on such projects shall not be considered a conflict of interest for purposes of this section.

SECTION 11 – OWNERSHIP OF DOCUMENTS

A. All original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents prepared, developed or discovered by Consultant in the course of providing any services pursuant to this Agreement shall become the sole property of City and may be used, reused or otherwise disposed of by City without the permission of the Consultant. When requested by City, but no later than three years after project completion, Consultant shall deliver to City all such original maps, models, designs, drawings, photographs, studies, surveys, reports, data, notes, computer files, files and other documents.

B. All copyrights, patents, trade secrets, or other intellectual property rights associated with any ideas, concepts, techniques, inventions, processes, improvements, developments, works of authorship, or other products developed or created by Consultant during the course of providing services (collectively the "Work Product") shall belong exclusively to City. The Work Product shall be considered a "work made for hire" within the meaning of Title 17 of the United States Code. Without reservation, limitation, or condition, Consultant hereby assigns, at the time of creation of the Work Products, without any requirement of further consideration, exclusively and perpetually, any and all right, title, and interest Consultant may have in the Work Product throughout the world, including without limitation any copyrights, patents, trade secrets, or other intellectual property rights, all rights of reproduction, all rights to create derivative works, and the right to secure registrations, renewals, reissues, and extensions thereof.

SECTION 12 – CONFIDENTIAL INFORMATION; RELEASE OF INFORMATION

A. All information gained or work product produced by Consultant in performance of this Agreement shall be considered confidential, unless such information is in the public domain or already known to Consultant. Consultant shall not release or disclose any such information or work product to persons or entities other than City without prior written authorization from the City Manager, except as may be required by law.

B. Consultant, its officers, employees, agents or subcontractors, shall not, without prior written authorization from the City Manager or unless requested by the City Attorney of City, voluntarily provide declarations, letters of support, testimony at depositions, response to interrogatories or other information concerning the work performed under this Agreement. Response to a subpoena or court order shall not be considered "voluntary" provided consultant gives City notice of such court order or subpoena.

C. If Consultant, or any officer, employee, agent or subcontractor of Consultant, provides any information or work product in violation of this Agreement, then City shall have the right to reimbursement and indemnity from Consultant for any damages, costs and fees, including attorneys fees, caused by or incurred as a result of Consultant's conduct.

D. Consultant shall promptly notify City should Consultant, its officers, employees, agents or subcontractors be served with any summons, complaint, subpoena, notice of deposition, request for documents, interrogatories, request for admissions or other discovery request, court order or subpoena from any party regarding this Agreement and the work performed thereunder. City retains the right, but has no obligation, to represent Consultant or be present at any deposition, hearing or similar proceeding. Consultant agrees to cooperate fully with City and to provide City with the opportunity to review any response to discovery requests provided by Consultant. However, this right to review any such response does not imply or mean the right by City to control, direct, or rewrite such response.

SECTION 13 – SUSPENSION OF WORK

City may, at any time, by ten (10) days written notice suspend further performance by Consultant. All suspensions shall extend the time schedule for performance in a mutually satisfactory manner and Consultant shall be paid for services performed and reimbursable expenses incurred prior to the suspension date.

SECTION 14 – COMPLIANCE WITH LAW

Consultant shall keep itself informed of and comply with all applicable federal, state and local laws, statutes, codes, ordinances, regulations and rules in effect during the term of this Agreement. Consultant shall obtain any and all licenses, permits and authorizations necessary to perform the services set forth in this Agreement. Neither City, nor any elected or appointed boards, officers, officials, employees or agents of City, shall be liable, at law or in equity, as a result of any failure of Consultant to comply with this section.

SECTION 15 – COMPLIANCE WITH CIVIL RIGHTS

During the performance of this contract, Consultant agrees as follows:

A. Equal Employment Opportunity. In connection with the execution of this Agreement, Consultant shall not discriminate against any employee or applicant for employment because of race, religion, color, ancestry, age, sexual orientation, physical handicap, medical condition, marital status, sex, or national origin. Such actions shall include, but not be limited to, the following: employment, promotion, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rate of pay or other forms of compensation; and selection for training including apprenticeship.

B. Nondiscrimination Civil Rights Act of 1964. Consultant will comply with all federal regulations relative to nondiscrimination to federally-assisted programs.

C. Solicitations for Subcontractors including Procurement of Materials and Equipment. In all solicitations, either by competitive bidding or negotiations, made by Consultant for work to be performed under a subcontract, including procurement of materials or leases of equipment, each potential subcontractor, supplier, or lessor shall be notified by Consultant of Consultant's obligations under this Agreement and the regulations relative to nondiscrimination.

SECTION 16 – RECORDS

A. Records of Consultant's direct labor costs, payroll costs, and reimbursable expenses pertaining to this project covered by this Agreement will be kept on a generally recognized accounting basis and made available to City if and when required for a period of up to 3 years from the date of Consultant's final invoice.

B. Consultant's records and design calculations will be available for examination and audit if and as required. The cost of any reproductions shall be paid by City.

SECTION 17 – COOPERATION BY CITY

All public information, data, reports, records, and maps as are existing and available to City as public records, and which are necessary for carrying out the work as outlined in the Exhibit A, "Scope of Services", shall be furnished to Consultant in every reasonable way to facilitate, without undue delay, the work to be performed under this Agreement.

SECTION 18 – NOTICES

All notices required or permitted to be given under this Agreement shall be in writing and shall be personally delivered, or sent by facsimile or first class mail, addressed as follows:

To City: City Manager
1480 Main Street
St. Helena, California 94574

To Consultant: Lynette Dias
Urban Planning Partners, Inc.
505 17th Street, 2nd Floor
Oakland, CA 94612

Notice shall be deemed effective on the date personally delivered or transmitted by facsimile, or, if mailed, three (3) days after deposit in the custody of the U.S. Postal Service.

SECTION 19 – TERMINATION

A. City may terminate this Agreement, with or without cause, at any time by giving ten (10) days written notice of termination to Consultant. If such notice is given, Consultant shall cease immediately all work in progress.

B. If either Consultant or City fail to perform any material obligation under this Agreement, then, in addition to any other remedies, either Consultant, or City may terminate this Agreement immediately upon written notice.

C. Upon termination of this Agreement by either Consultant or City, all property belonging to City which is in Consultant's possession shall be delivered to City. Consultant shall furnish to City a final invoice for work performed and expenses incurred by Consultant, prepared as set forth in this Agreement.

SECTION 20 – ATTORNEY FEES

If litigation or other proceeding is required to enforce or interpret any provision of this Agreement, the prevailing party in such litigation or other proceeding shall be entitled to an award of reasonable attorneys' fees, costs and expenses, in addition to any other relief to which it may be entitled. In addition, any legal fees, costs and expenses incurred to enforce the provisions of this Agreement shall be reimbursed to the prevailing party.

SECTION 21 – ENTIRE AGREEMENT

This Agreement, including the attached Exhibits, is the entire, complete, final and exclusive expression of the parties with respect to the matters addressed therein and supersedes all other agreements or understandings, whether oral or written, or entered into between Consultant and City prior to the execution of this Agreement. No statements, representations or other agreements, whether oral or written, made by any party which are not embodied herein shall be valid and binding unless in writing duly executed by the parties or their authorized representatives.

SECTION 22 – SUCCESSORS AND ASSIGNS

This Agreement shall be binding on the heirs, executors, administrators, successors and assigns of the parties. However, this Agreement shall not be assigned by Consultant without written consent of the City.

SECTION 23 – CONTINUITY OF PERSONNEL

Consultant shall make every reasonable effort to maintain the stability and continuity of Consultant's staff assigned to perform the services required under this Agreement. Consultant shall notify City of any changes in Consultant's staff assigned to perform the services required under this Agreement, prior to any such performance.

SECTION 24 – DEFAULT

In the event that Consultant is in default under the terms of this Agreement, the City shall not have any obligation or duty to continue compensating Consultant for any work performed after the date of default and may terminate this Agreement immediately by written notice to Consultant.

SECTION 25 – WAIVER

Waiver by any party to this Agreement of any term, condition, or covenant of this Agreement shall not constitute a waiver of any other term, condition, or covenant. Waiver by any party of any breach of the provisions of this Agreement shall not constitute a waiver of any other provision, nor a waiver of any subsequent breach or violation of any provision of this Agreement. Acceptance by City of any work or services by Consultant shall not constitute a wavier of any of the provisions of this Agreement.

SECTION 26 – LAW TO GOVERN; VENUE

This Agreement shall be interpreted, construed and governed according to the laws of the State of California. In the event of litigation between the parties, venue in state trial courts shall lie exclusively in the County of Napa. In the event of litigation in a U.S. District Court, venue shall lie exclusively in the Northern District of California, in San Francisco.

SECTION 27 – SEVERABILITY

If any term, condition or covenant of this Agreement is declared or determined by any court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions of this Agreement shall not be affected thereby and the Agreement shall be read and construed without the invalid, void or unenforceable provision(s).

SECTION 28 – SPECIAL PROVISIONS

This Agreement is subject to the following special provisions: none.

IN WITNESS WHEREOF, the parties hereto have accepted, made, and executed this Agreement upon the terms, conditions, and provisions above stated, the day and year first above written.

Consultant:	City:
By: ____________________	By: ____________________
Name: ____________________	Name: Jennifer Phillips
Title:____________________	Title: City Manager

Approved as to Form:

By: ____________________
Name: Thomas B. Brown
Title: City Attorney

URBAN PLANNING PARTNERS INC.

505 17TH STREET, 2ND FLOOR
OAKLAND, CA 94612
510.251.8210
WWW.UP-PARTNERS.COM

February 2, 2015

Victor Carniglia
City of St. Helena
1480 Main Street
St. Helena, California 94574

Re: Hunter Subdivision Project Draft EIR – Updating EIR

Dear Victor,

Attached please find a scope outline and estimated fee to update the Hunter EIR. We have included the tasks we discussed at our meeting. If it is determined that the additional work is needed and/or the EIR needs to be recirculated, we will prepare an expanded scope of work and updated fee estimate.

We have provided an estimated fee range as much of this work is difficult to scope and estimate the associated cost. As shown in Table 1, our estimated fee is between $62,013 and $88,590. Based on this estimate, we are requesting approval of a not-to-exceed amount without prior authorization of $88,590. Our time will be billed on a time-and-material basis. We hope our estimated hours are on the high end and our fee will be less than this. We will not exceed $88,590 without prior authorization. We estimate this work will take approximately six weeks to complete.

Additional tasks and or scope may require an increase in fee. The fee estimate does not include direct costs associated with printing. Also attendance at Public Hearings is not included. Such time will be invoiced as an additional cost on a time & material basis.

Please let us know if you have questions or need additional information. I look forward to working with you on this project.

Sincerely,

URBAN PLANNING PARTNERS, INC.

Lynette Dias, President

Table 1 Estimated Fee Detail

	Urban Planning Partners					Subconsultants					Estimated Fee Range	
	Lynette Dias Principal	Carla Violet	Planner	Graphics/ Word Processing	UPP Total	BASELINE	TULLY & YOUNG	WRA	OMNI	Subconsultants		
Hourly Rate.	$215	$105	$90	$85								
A. Updated and Consolidated Version of the Draft EIR												
1. Revisions recommended in RTC document	2	2	8	16	$ 2,720					-	$ 1,904	$ 2,720
2. Complete additional analysis of traffic signal now proposed as part of the project.	24	40	4	8	$ 10,400	$ 2,500		$ 1,000	$ 10,000	13,500	$ 16,730	$ 23,900
3. Updated or new information – *Ag, bio, water, flooding*	24	24	6	8	$ 8,900	$ 3,600	$ 15,000	$ 3,000		21,600	$ 21,350	$ 30,500
4. Reasses Air Qaulity based on I&R and First Carbon Studies	2	4		4	$ 1,190	$ 5,000				5,000	$ 4,333	$ 6,190
B. Finalize and Review Consolidated and Updated Draft EIR	24	40	24	40	$ 14,920	$ 1,000				1,000	$ 11,144	$ 15,920
D. Project Management/Staff Meetings	24	40			$ 9,360					-	$ 6,552	$ 9,360
	76	110	42	76								
	16,340	11,550	3,780	6,460	47,490	12,100	15,000	4,000	10,000	41,100	62,013	88,590

We estimated our hours on what we hope will be the high side. We have provided an estimated fee range. Our time will be billed on a time and material basis. We will not exceed 81,590 without prior authorization. Additional tasks and or scope may require an increase in fee. The fee estimate does not include direct costs associated with printing. Also attendance at Public Hearings is not included. They will be invoiced as an additional cost on a time & material basis.

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Item No: 12

Report to the City Council
Council Meeting February 10, 2015

Agenda Section: **New Business**

Subject: **Consideration of appeal from David and Ellen Deal for their April 14, 2014 water meter read billing in the amount of $888.24 and a reimbursement for leak detection services for $345.00 at 2260 Spring Mountain Road**

CEQA Status: **Not a CEQA Project**

Prepared By: **April Mitts, Finance Director**

Approved By: **Jennifer Phillips, City Manager**

BACKGROUND

On April 21, 2014 the City received a letter from Ellen and David Deal disputing their April 2014 water bill citing a meter malfunction. 134 units were used during this time period totaling $888.24. The Deals are seeking a reimbursement of $1,233.24 for water usage ($888.24) and reimbursement for leak detection service ($345.00).

On May 15, 2014 the request was denied by the City based on research conducted showing the meter was functioning accurately.

DISCUSSION

The property located at 2260 Spring Mountain Road averages 5.08 units of water per month based on a one year average (April 2013-March 2014). One unit of water is equal to 748 gallons (100 cubic feet). On April 7, 2014 the meter reading took place showing water usage for the time period of March 8, 2014 to April 7, 2014 at 134 units (Reading 1188). If a meter read is unusually high, it is the City's policy to re-read the meter the following day. City staff re-read the meter on April 8, 2014 and the reading was 1198 (an increase of 10 units in one day). City staff notified the customer about the unusually high water usage, possibly due to a leak or other uncontrolled flow, and the customer asked for water to be turned off. City staff turned water off at the meter on April 8, 2014. At this time City staff verified the meter read was correct by verifying the mechanical and electronic reads accurately matched. On April 14, 2014 City staff spoke with the caretaker/gardener for the property and was told that a toilet valve had been stuck open during the period of unusually high usage. Future usage readings returned to normal levels when water service resumed. Further facts regarding these events are included in Exhibit A attached hereto.

FISCAL IMPACT

Granting the appeal would result in a refund of $888.24 for water usage and a reimbursement for leak detection services for $345.00 payable to Ellen and David Deal.

RECOMMENDED ACTION

Staff concludes the meter is in proper working order and customers did not prove they did not receive the units of water measured by the subject water meter. Staff thus recommends City Council uphold the administrative decision denying reduction of the water bill and reimbursement for expenses incurred by Ellen and David Deal.

ATTACHMENTS

Attachment A – Documentation provided by Ellen and David Deal
Attachment B – Resolution Upholding Administrative Decision Denying Reduction of the Water Bill and Reimbursement for Expenses Incurred by Ellen and David Deal

ATTACHMENT A

October 3, 2014

CITY OF
ST. HELENA
OCT 07 2014
OFFICE OF
CITY CLERK

Cindy Black
City Clerk
City of St. Helena
1480 Main Street
St. Helena, CA 94574

RE: Appeal of Water Meter Read
2260 Spring Mountain Road, St. Helena, CA

Dear Ms. Black:

In your letter dated June 6, 2014 (copy attached), you stated that you would schedule our appeal for a hearing before the City Council, upon receipt of full payment.

Please be advised that full payment was made on May 1, 2014.

However, we have not yet received a notice for a hearing date.

Please advise when we can expect to receive notice for a hearing before the City Council.

Sincerely and Respectfully,

David W. Deal

David Deal

cc: Jennifer Phillips, City Manager

CITY HALL. 1480 MAIN STREET
ST. HELENA. CALIFORNIA 94574
(707) 967-2792

June 6, 2014

Via electronic mail
And First Class U.S. Mail

David and Ellen Deal
13214 Sunbright Drive
Houston, Texas 77041

RE: Appeal of Water Meter Read
2260 Spring Mountain Road St. Helena, California

Dear Mr. and Mrs. Deal:

This letter will acknowledge receipt of your email dated May 30, 2014, appealing the determination of City of St. Helena ("City") City Manager Gary Broad. I thank you for your appeal pursuant to Section 13.04.180 of the St. Helena Municipal Code. City staff has completed its preliminary review of your request and determined it is incomplete at this time. In order to make the application complete, the following must be submitted to the City at your earliest convenience:

1. Payment of Disputed Charges. Pursuant to the requirements of St. Helena Municipal Code section 13.04.180(B), you must remit full payment of the disputed charge in order to proceed with an appeal. After conducting the appeal hearing, if the City Council determines that you are entitled to a refund of any portion of the charges, that amount will be refunded to you.

Please remit a check made payable to the "City of St. Helena" in the amount of $788.24 Once we receive your payment, we will schedule this matter for a hearing before the City Council. Notice of that hearing date will be mailed to you in advance.

If you have any questions, please feel free to contact me at (707) 967-2792.

Sincerely,

Cindy Black

Cindy Black,
Interim City Clerk

cc: Toby Ross, Interim City Manager
Debra Hight, Assistant Public Works Director

OAK #4811-6634-1915 v1

Chargeback Processing Center

515 BROADHOLLOW ROAD SUITE#100
MELVILLE, NY 11747
800-999-8674
FAX (516) 962-7834

6 24/2014

MERCHANT ADJUSTMENT ADVICE

ST. HELENA
KAREN SCALABRINI
1480 MAIN ST STE A
SAINT HELENA, CA 945740000

Reason: Transaction Amount Differs		ADJUSTMENT DATE	06/23/2014
CODE:	4831	CASE NO:	2413411480 3 0
TYPE:	Retail Sale	CARDHOLDER NO:	546657XXXXXX1414
MERCHANT NO:	273000238769	REFERENCE NO:	55546554124462387690484
TRANSACTION AMOUNT.	888.24	TRANSACTION DATE:	05/01/2014
CHARGEBACK AMOUNT:	788.24	POSTING DATE:	05 04 2014
ORIGINAL REF NO:	1200109	INVOICE/TICKET NO:	

YOUR ACCOUNT HAS BEEN ADJUSTED BECAUSE:

- We have issued a temporary credit to your account pending a response from the credit card issuing bank.

Should you have further questions, a Chargeback Processing Representative is available to assist you at 800-999-8674.

Mozilla Firefox Sta... | (24 unread) - mka... | Home Banking | San Mateo, Califo... | ActiveNet - City of St. ... | Transaction Search Re...

btbanking.com

san mateo zip code

Email | Help

ONSITE BANKER PLUS

Welcome Mandy Kellogg

Administration | Account Activities & Reporting | Payments & Transfers

Transaction Search Results

Search Criteria

Company	CITY OF ST HELENA
Account	314004532 - CHECKING
Date	All
Check / Serial Number	All
Amount	$788 24
Transaction Type	Credit

Date	Description	Check / Serial Number	Amount
05-25-2014	BKCD PROCESSING | BKCD CRGBK | ST HELENA | 273000236769		788 24

| Showing Records 1 - 1 of 1 |

New Search

Westamerica Bank

Email | Help | Log Out

Sheila McCrory

From:	David Deal [David_Deal@eogresources.com]
Sent:	Friday, May 30, 2014 12:33 PM
To:	Della Guijosa; Gary Broad; Sheila McCrory; Mayor
Cc:	Ellen Deal
Subject:	Letter of Appeal
Attachments:	Denial Letter from City of St. Helena 05.15.2014.pdf; Email to Gary Broad - St. Helena Water Issue 04.30.2014.pdf

Please review the email below. Written letters will also be mailed today.

May 30, 2014

Office of the Superintendent
City of St. Helena
1480 Main Street
St. Helena, CA 94574

Office of the City Clerk
City of St. Helena
1480 Main Street
St. Helena, CA 94574

RE: Letter of Appeal
Measurement and Calculation Error
Utility Account 012458-000

Ladies and Gentlemen:

This letter is in reference to the letter received from Mr. Gary Broad, City Manager of the City of St. Helena, dated May 15, 2014 (copy attached),
which effectively denies our request for a corrected consumption bill and reimbursement for a leak detection service. I have also attached a copy
of the email sent to Mr. Broad on April 30, 2014, that requests a correction to the consumption of the then current billing cycle, and a
reimbursement of $345 for the cost of a leak detection service. Please note that we did not request a "reduction" in our water bill, as stated by
Mr. Broad, but rather a "correction." I reiterate the distinction between "reduction" and "correction."

According to the documentation provided by Mr. Broad, any denial should have come from the superintendent. However, it appears that
Mr. Broad, the City Manager, issued the denial instead. In any case, we would like to appeal the denial issued by Mr. Broad.
Please accept this letter as our Letter of Appeal to the appropriate office of the City Council. Furthermore, we hereby request a copy of
the research that was conducted by the City (as referenced in Mr. Broad's letter) showing that the meter is functioning accurately and,
more importantly, that the meter was functioning accurately at the time of the alleged leak.

As directed by Mr. Broad, we did attempt to contact the Interim City Clerk, Cindy Black, immediately upon receiving Mr. Broad's letter,

to get more information on the appeal process. However, we were unable to reach Ms. Black, although we did leave a recorded voice message
on May 20, 2014, at approximately 1:10 PM Pacific time. We have not yet heard a response back from Ms. Black. We hereby request any information
that would help us prepare for the appeal process. Any information that can be expedited by email, may be emailed to david.deal0@gmail.com.

Please be reminded that we have previously submitted all of our documentation regarding this appeal, both in writing (to Casey in the Main Street office) and by email (to Mr. Gary Broad). We are anxious to have this matter resolved fairly, and we look forward to working with you through the appeal process.

If there are any questions in the meantime, please feel free to Contact David Deal at 713-651-6852 (work number) or 713-306-6962 (mobile number) at any time,
and we will be happy to return your call promptly.

Sincerely and Respectfully,

David W. Deal Ellen C. Deal

cc:

Mr. Gary Broad
City Manager
City of St. Helena
1480 Main Street
St. Helena, CA 94574

Sheila McCrory
Interim Finance Director
City of St. Helena
1480 Main Street
St. Helena, CA 94574

Cindy Black
Interim City Clerk
City of St. Helena
1480 Main Street
St. Helen, CA 94574

Ann Nevero
Mayor
City of St. Helena
1480 Main Street
St. Helena, CA 94574

City of St. Helena

"We will conduct city affairs on behalf of our citizens using an open and creative process."

1480 Main Street
St. Helena, CA 94574
Phone (707) 967-2792
Fax (707) 963-7748
www.ci.st-helena.ca.us

May 15, 2014

Ellen and David Deal
2260 Spring Mountain Road
St. Helena, CA 94574

Re: Utility Account 012458-000

Dear Ellen and David Deal,

I have reviewed your request for a reduction in your water bill and reimbursement for expenses incurred in checking for a leak on your property during the billing period of 3/16/14 – 4/15/14. Your request has been denied based on the research that was conducted by the City showing that the meter is functioning accurately.

Each citizen of the city of St. Helena has a right to appeal this denial by submitting a letter of appeal to the City Council. Please contact our Interim City Clerk, Cindy Black, at 707-967-2792 for more information on the appeal process.

If I can be of further assistance,.

Sincerely,

Gary Broad

Gary Broad
City Manager
City of St. Helena

cc: Sheila McCrory, Interim Finance Director

City of St. Helena

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13.04.180 Appeals.

A. Procedure Generally. Any person who shall have a right to appeal as provided in any section of this chapter or Chapters 13.08 and 13.12 or who shall be dissatisfied with any determination hereafter made by the superintendent may, at any time within thirty (30) days after such determination, appeal to the city council by giving written notice to the superintendent and to the city clerk, setting forth the determination with which such person is dissatisfied. The city council may, at any time, upon its own motion, appeal from any determination made by the superintendent hereunder. In the event of any such appeal, the superintendent shall transmit to the city council a report upon the matter appealed. The city council shall cause notice to be given, at least ten (10) days prior to the time fixed for such hearing to all persons affected by such appeal, of the time and place fixed by the city council for hearing such appeal. The city council shall direct the city clerk to mail a written notice, postage prepaid, to all such persons whose addresses are known to the city council.

B. Refunds. Pending decisions upon any appeal relative to the amount of any charge under this chapter or Chapters 13.08 and 13.12, the person making such appeal shall pay such charge. After the appeal is heard, the city council shall order refunded to the person making such appeal such amount, if any, as the city council shall determine should be refunded. (Prior code § 18.18)

Email dated April 30, 2014
From: David W. Deal
To: Mr. Gary Broad

Dear Mr. Broad,

I am writing you, on behalf of my wife and myself, to inform you of a measurement and billing issue for water consumption at 2260 Spring Mountain Road. We have already put forth significant effort and expense on this matter and have submitted diligent details to Casey in your Main Street office.

Brief History

My wife, Ellen Deal, and I own the property located at 2260 Spring Mountain Road. We purchased the property in May 2012. We have been upstanding neighbors and citizens of St Helena.

I have attached the water consumption history going back to 2005, as provided by the St. Helena Water Department. As you can see, the property has never consumed more than 20 units in any month going back 10 years. More importantly, in the two years that we have owned the property, we have never consumed more than 10 units in any month. Our average monthly consumption has been less than 6 units.

Current Issue

In the current billing cycle, we have been billed for 134 units of consumption. This is an obvious mistake. We have been working with Casey, and we have made a good faith effort to resolve this matter. However, it is still unresolved. The current bill is due May 15, 2014.

Facts

1. We received a call from the St. Helena Water Department (Juan Diaz) stating that our meter was spinning and that there was a water leak.
2. An independent inspection determined that there was no water leak, either past or current.
3. Upon a second, closer inspection, the St. Helena Water Department (Juan Diaz), along with two independent witnesses (Ismael and Erica Alfaro) agreed that, in fact, there was never a leak.
4. We then hired a Professional Leak Detection company, to provide a thorough and complete leak detection inspection of the property. The results reconfirmed that there was no leak. This service cost us $345.
5. The St. Helena Water Department has recently made other consumption billing errors which required corrections to the March 13, 2014 bill (copy attached).
6. I have attached all pertinent documents that have been previously submitted to the St. Helena Water Department on this matter.

We are upstanding neighbors and citizens in St. Helena and always try to do the right thing. We respect and practice water conservation in earnest. We have spent a significant amount of time on this matter and further spent $345 on a Leak Detection Service.

In this case, we feel that the St. Helena Water Department has not demonstrated any willingness to resolve this matter in a reasonable manner, and has unfairly placed an onerous burden on one of its loyal customers and law abiding citizens.

We would like to have this matter resolved by having the St. Helena Water Department issue a corrected consumption bill for the current billing cycle, and reimburse us $345 for the cost of the Leak Detection Service immediately.

If you wish to discuss further, I can be reached at 713-651-6852 (work) or 713-306-6962 (cell phone).

Sincerely.

David Deal

City of St. Helena

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St. Helena, CA 94574
Phone (707) 967-2792
Fax (707) 963-7748
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May 15, 2014

Ellen and David Deal
2260 Spring Mountain Road
St. Helena, CA 94574

Re: Utility Account 012458-000

Dear Ellen and David Deal,

I have reviewed your request for a reduction in your water bill and reimbursement for expenses incurred in checking for a leak on your property during the billing period of 3/16/14 – 4/15/14. Your request has been denied based on the research that was conducted by the City showing that the meter is functioning accurately.

Each citizen of the city of St. Helena has a right to appeal this denial by submitting a letter of appeal to the City Council. Please contact our Interim City Clerk, Cindy Black, at 707-967-2792 for more information on the appeal process.

If I can be of further assistance,.

Sincerely,

Gary Broad
City Manager
City of St. Helena

cc: Sheila McCrory, Interim Finance Director

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St. Helena, CA 94574
Phone (707) 967-2792
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13.04.180 Appeals.

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04/09/14 Comment:

Juan reread on 04/08/2014 based on April 2014 meter reading. Major leak. Notified customer, she asked for water to be turned off to call plumber. Reading 1198

4/16/14 Service Request:

Check for leak - Customer used 134 units in 30 day period. JD checked for leak 4/8/14. Shut water off at house. Major leak detected. Check meter status

No PL, meter not moving, not a data profile orion meter register and orion reading match. Left message with customer. No call back.

4/14/14:

Juan spoke with Ismael Alfaro (caretaker/gardener) and was told that a toilet valve was stuck open. Juan spoke to Ismael not at the service property but in passing on the street.

Stats:

3/8/14 to 4/7/14 – 134 Units used

4/7/14 to 4/8/14 – 10 Units used

4/8/14 – Date of reread and notified customer of Major Leak. Water shut off.

4/8/14 to 4/16/14 – 0 Units used

Chargeback Processing Center

515 BROADHOLLOW ROAD SUITE 100
MELVILLE, NY 11747
800-999-8674
FAX (516) 962-7834

5 26 2014

CHARGEBACK ADJUST ADVICE

Respond By: 06/03/2014

ST. HELENA
KAREN SCALABRINI
1480 MAIN ST STE A
SAINT HELENA, CA 945740000

This is a notification of a chargeback initiated by. CHASE BANK USA, N A

Reason: Transaction Amount Differs		ADJUSTMENT DATE	05 24 2014
CODE:	4831	CASE NO	2413411480 1 0
TYPE:	Retail Sale	CARDHOLDER NO	546657XXXXXX1414
MERCHANT NO:	273000238769	REFERENCE NO:	55546554124462387690484
TRANSACTION AMOUNT:	888.24	TRANSACTION DATE:	05 01 2014
CHARGEBACK AMOUNT:	788.24	POSTING DATE	05 04 2014
ORIGINAL REF NO:	1200109	INVOICE TICKET NO:	

ACTION TAKEN BY CHARGEBACK PROCESSING CENTER:

- Verified this chargeback is valid and has been received within timeframes established by Visa/Mastercard rules and regulations.
- The above Chargeback Adjustment Advice Information is accurate

YOUR ACCOUNT HAS BEEN ADJUSTED BECAUSE:

- The cardholder claims to have been billed an incorrect amount. Please provide proof of credit or a rebuttal including a copy of the sales draft.

Please Be Aware:

- Review the "Merchant Action Necessary to Remedy Chargeback" section of the accompanying Chargeback Adjustment Reversal Request form. This will aid you in identifying the proper information or documents needed for us to make every effort to resolve this chargeback and collect your funds.
- Complete and return the Chargeback Adjustment Reversal Request form with your rebuttal documentation.
- You must supply chargeback rebuttal documentation no later than **06/03/2014** . Failure to do so will result in the forfeiture of your reversal rights established by current Visa/Mastercard rules and regulations.
- Your business checking account has been debited for the chargeback amount.
- Should you have further questions, a Chargeback Processing Representative is available to assist you at 800-999-8674.

CHARGEBACK ADJUSTMENT REVERSAL REQUEST

For faster processing of your chargeback reversal request please complete and attach this form to any documentation supporting your case. Please submit documents by 06/03 2014

Mail documents to: Chargeback Processing Center
515 Broadhollow Road Suite 100

or fax to: FAX (516) 962-7834

Transaction Record(s)

ACQUIRER REFERENCE NUMBER: 55546554124462387690484	CARDHOLDER ACCOUNT: 546657XXXXXX1414	MERCHANT NUMBER: 273000238769	
TRANSACTION AMOUNT: 888.24	TRANSACTION CODE: 06	TRAN DATE: 05 01 2014	INVOICE TICKET NO
AUTH SOURCE: 5	CARDHOLDER ID METHOD: 1	TRAN ID: MWEJORACK 0501	
CURRENCY CODE: 840	MCC CODE: 4900	POS ENTRY MODE: 01	
ORIGINAL REFERENCE NUMBER: 1200109	BATCH DATE:	BATCH NUMBER:	BATCH AMOUNT

Melville, NY 11747

CHARGEBACK ADJUST ADVICE **Respond By: 06/03/2014**

Reason: Transaction Amount Differs		ADJUSTMENT DATE:	05 24 2014
CODE:	4831	CASE NO:	24134 1480 1 0
TYPE:	Retail Sale	CARDHOLDER NO:	546657XXXXXX1414
MERCHANT NO	273000238769	REFERENCE NO:	55546554 24462387690484
TRANSACTION AMOUNT	888.24	TRANSACTION DATE	05 01 2014
CHARGEBACK AMOUNT	788 24	POSTING DATE	05 04 2014
ORIGINAL REF NO	1200109	INVOICE TICKET NO	

MERCHANT ACTION NECESSARY TO REMEDY CHARGEBACK

Please provide the following information

Merchant Name ST HELENA

Contact Person: Casey McConnell, Accounting Assistant I

Telephone No (707) 968-2745 Fax No (707) 963 7748

Reversal Reason (if insufficient space, please attach a separate page with your reason)

Customer requested a reduction of Utility water bill. The city of St. Helena thoroughly tested our meters and equipment and found all to be functioning properly. The customer Ellen Deal's request was denied and signed off by the City manager Gary Broad. Customer has right to appeal to city council for review.

6 pages of documentation are attached for reference.

Expedited Billing Dispute Resolution Process Form

Reason Code 4831 Transaction Amount Differs

Cardholder Information: Truncated Account Number 5466576001691414 **ICA Number 546657**
Cardholder Name: (Optional) DAVID W DEAL

Transaction Information: Acquirer's Reference Data: 55546554124462387690484
Transaction Date: MAY 01, 2014 Transaction Amount: 888.24
Dispute Amount: 788.24

Merchant Name: ST. HELENA

Dispute Information: For specific requirements for each reason code, please refer to the *Chargeback Guide.*
Support documentation, regardless of cycle, must provide sufficient detail to enable all parties to understand the nature of the dispute or rebuttal. MasterCard will determine whether the specific documentation presented in a chargeback cycle contain sufficient detail.

Please check appropriate box next to the reason code being used.

X Reason Code 4831: Transaction Amount Differs

Check appropriate box below:

_X_ Cardholder claims to have been billed an incorrect amount.

__ Cardholder paid by other means.

__ Cardholder states card acceptor accepted a voucher from a third party.

__ Cardholder states for a card-activated telephone transaction that the transaction amount does not reflect the call duration. For example, the cardholder claims he or she talked on the telephone for five minutes but was billed for 10 minutes.

Provide details of the billing discrepancy:

This was an incorrect amount for a meter reading by the city.

Expedited Billing Dispute Resolution Process Form

Reason Code 4831 Transaction Amount Differs

Note For card-activated telephone transactions, If the chargeback amount is less than USD 25.00, a cardholder letter or this form is not required. If the chargeback amount is more than UDS 25.00, this form must be completed and used as the support documentation. This form can be used only for cardholder billing discrepancy claims. This form can be used when the cardholder states that a charge is unauthorized. Batching is allowed only for card activated telephone transactions with the same merchant description. When batching transactions, attach an additional sheet of paper detailing additional card-activated telephone transactions that the cardholder is disputing.

☐I certify that the facts were obtained from my discussion with the cardholder or ______________,
(who is the company representative or government agency representative on behalf of the corporate card or government cardholder) and that the facts are accurate to the best of my knowledge.

Nancy Carwile May 16, 2014

Customer Service/Chargeback Representative Date

RECEIVED

APR 25 2014

CITY OF ST.HELENA

April 23, 2014

To Whom It May Concern,

My name is Ismael Alfaro, I am the person who takes care of Mr. and Mrs. Deal's property located at 2260 Spring Mountain Road, St. Helena, CA 94574.

On April 8, 2014 I received a call from my daughter Erica Alfaro, following up on a call from Mrs. Ellen Deal regarding a leak the city had notified her of. I was able to arrive at the property a little past noon that same day and observed no apparent signs of a leak anywhere in the property. I checked the water meter assigned to the property and noticed that the water had been shut off. Since I did not have all my tools at the moment and since there was no apparent sing of leakage out and the valve was closed I went to get all my tools and returned at 4pm.

Upon my return I carefully opened up the main water valve and noticed that the needle to the meter was not spinning. I thought it was odd, for if there was a leakage it would still be spinning. I left it open and started to looked around the property and found nothing. My daughter Erica arrived shortly after, and since she has the key and alarm code to the house we proceeded to enter the main house and the guest house. Inside there was no sign of water leakage, and we checked all the faucets/sinks and bathrooms. Everything inside the house was closed, and no sign of water anywhere.

After finding no signs of any leakage inside or outside the property my daughter and I went down to the main valve area, took some pictures and a short video on the cell phone. We stood there for about 20 or 30 minutes and the needed on the meter did not move at all.

I had my daughter reach out to Mrs. Ellen and ask her if she wanted me to close the water valve or leave it open. She told me to close it that she would connect with the city first thing in the morning. So I did what I was instructed.

The next day, April 9th, at around 11:30am I got a call from my daughter instructing me to be at the property at 12:30pm so that I can inspect the meter with Juan Diaz. Juan and I meet up at the agreed time. We first went over to the water meter, he proceeded to open the valve and the needed didn't move. We stood there about 20 or 30 minutes and nothing happened. Juan was puzzled for he told me that when he first came out to the property the needed had been spinning. I pointed out that it was not spinning and that when I had stopped by the day before following the original call, the needed in the meter had not moved at all. We both inspected the property and found no sign of a leak or any broken pipes anywhere. Juan confirmed that everything seemed to be fine and left. I called my daughter told her what had happened and I left the property.

A week or so later while I was working at another property I saw Juan Diaz. He asked me if I had figured out what had happed at the property in Spring Mountain Road. I told him that I had found no leak inside or outside. I did make a comment stating that the only thing that could have caused something like this was if the bathroom had been left running; however this was not the case since I personally confirmed that the valves had been closed and there was no open or running water inside the houses. And that I too thought it was strange and couldn't figure it out. We exchange a couple other comments and Juan continued on his way.

I truthfully believe that there was some sort of meter malfunction. Given the way the property is set up, if there had been some sort of major pipe breakage or leakage, the water would have run downhill and would have been apparent. If the issue had been inside the house, that much water would have been apparent, especially when the city notified Mrs. Ellen that the needed in the meter was spinning. However, there was no sign inside or outside of any water leakage.

If you have any questions please feel free to call me at 707-254-7129.

Best,

Ismael alfaro a.

Ismael Alfaro

April 23, 2014

To Whom It May Concern,

My name is Erica Alfaro; I am the daughter of Ismael Alfaro. My father takes care of Mr. and Mrs. Deal's property located at 2260 Spring Mountain Road, St. Helena, CA 94574.

On April 8th I missed a call from Ellen at 11:29am (she left a voice message and I still have it available), I returned her call at 11:47am in where she shared with me that the city had contacted her regarding a leak in her property, and wanted to know if my father would be able to go up to the property to see where the leak was or what needed to be done. I immediately started calling my father and he confirmed that he would head out to the property immediately.

While at the property, my father called me and confirmed that there was no sign of apparent leakage anywhere and that he had peeked inside the houses through the windows and didn't see any signs of leakage anywhere. He told me that he did not have the appropriate tools with him, but that he would return in the afternoon. I told him that I would meet him there so that we could go inside the houses and make sure everything was okay.

I arrived around 4:30pm or so, and by then my father had been inspecting the property and had found nothing. Since I have the keys and know the alarm code, we went ahead and proceeded to enter. We checked all valves, sinks, bathrooms, and laundry room and found nothing. No sign of any sort of water leak.

We proceeded to then to go back to the main water meter valve assigned to the property. When we got there my father shared with me that when he opened up the valve, he stood there and the needle did not move. We stood there for 20 or 30 minutes and nothing happened. I took some pictures and recorded a mini video in my phone (I am happy to share if need be). I connected with Ellen, provided her with an update and asked if the water was to remain open or closed. She asked that it be kept closed, that she would connect with the city the next day.

The following day, on April 9th, I connected with Ellen, and she asked me to reach out to Juan Diaz to arrange for my father to meet up with him to go over the water meter. I arranged a 12:30pm meeting that same afternoon. After the meeting, my father called me and share that the needle on the meter had not moved, and that Juan was puzzled on what had happened, and that everything seemed to be in order.

The next day in the morning before work I swung by before work and everything seemed to be in order. In the afternoon my father also went up to the property and everything was fine.

If you have any questions or would like a further explanation, please feel free to reach out to me at 707-280-7855.

Best,

ealfaro

Erica Alfaro

ACKNOWLEDGMENT

State of California
County of Napa)

On April 24, 2014 before me, Jaime del Mas Notary
(insert name and title of the officer)

personally appeared Erica Alfaro Lopez,
who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature ______________________ (Seal)

Ellen Deal
13214 Sunbright Drive
Houston TX 77041-

Dear Ellen Deal,

This letter is to advise you that your most recent water bill of March 13, 2014 for water account number 012458 000, contained an error in the Consumption box on the left side of the bill. In an effort to encourage water conservation, we did two meter readings in this billing cycle, which inadvertently resulted in the wrong formula being used to calculate "average gallons used per day."

The following is a revised section of your March 13 bill displaying the correct "average gallons used per day."

Consumption

Water use this billing cycle:	3 (100 Cubic Feet)
Average gallons used per day:	76.5

The "water use this billing cycle" in the Consumption box and all billing information, including charges and amount due in your March 13th bill are correct.

We apologize for this error in the calculation of average gallons per day and any inconvenience it may have caused you. We have contacted the software company that prepares our bills and they have corrected this coding error to ensure this problem will not occur again.

If you have any questions or need any further clarification, please contact the Water Department at (707) 968 2745.

Sincerely,

St. Helena Water Department

April 23, 2014

City of St. Helena
1480 Main Street
St. Helena, CA 94574

Dear St. Helena Water Department,

In further support of the water meter situation at 2260 Spring Mountain Road, I contacted a professional leak detection company, American Leak Detection. They instructed me to perform a simple monitoring test, which I conducted on Monday, April 21, 2014, from 1:43 p.m. to 3:14 p.m. The meter did not move during this time frame, which the company confirmed indicated there was no leak. Despite the self-test indicating no leak, I hired American Leak Detection to perform a professional evaluation of the property and a written report. Their findings indicated there is no leak on the property and everything is in proper working order. I have attached this report for your reference.

I have also contacted Erica Alfaro Lopez and her father, Ismael Alfaro and they will provide the City with a signed statement confirming their findings of no leak outside, nor any malfunctions inside the house.

As this bill is due May 15, 2014, please advise how we should proceed with receiving a corrected bill by the due date.

Thank your in advance for your assistance,

Ellen C Deal

Ellen Deal
2260 Spring Mountain Road
St. Helena, CA 94574

AMERICAN LEAK DETECTION
THE ORIGINAL LEAK SPECIALISTS

Form Information

Form Name	Plumbing
Submitter Name	Michael Rogina
Submission Date	Apr 22, 2014 3:38 32 PM PDT
Reference Number	62582 20140422-1812182646

Leak Detection Report

Customer Name:	Ellen Deal
Address:	2260 Spring Mountain Road, St. Helena, CA, US Apr 22, 2014 3:28:58 PM PDT [View Map]
Job Type:	Domestic
Leak Detection Type:	Main Line >300' (WELL)
Job Estimate:	$345* *If the leak is on an exterior line greater than 100 feet in length the estimate is $345 for the first two hours, $165 per hour thereafter plus $120 per tank of tracer gas.
Concern:	High water bill.
Meter Movement:	No.
Line(s) that held pressure:	Main Line; Irrigation Line; Hot Line; Cold Line;
Leak Detected On:	NO LEAKING LINE.
Notes:	ALD found that the meter to the pressure pump, and from the pressure pump to the pressure tank is holding. The main home and guest home holds pressure as well. The irrigation timer is timed properly and waters 4 stations, 3 days a week for 7 minutes. The results of the inspection were shown to and discussed with the customer.
Total Charge:	$345
Payment:	Paid in Full by Credit Card

THANK YOU FOR CALLING AMERICAN LEAK DETECTION.
Your feedback is of importance to us. Please fill out our survey at
www.americanleakdetection.com/survey

AMERICAN LEAK DETECTION
THE ORIGINAL LEAK SPECIALISTS

Norfin Inc. - Tax ID 94-3391494
1201 Andersen Dr. Ste N
San Rafael, CA 94901

(800) 900-LEAK (5325) Fax # (415) 485-1250

Each Office Independently Owned/Operated

INVOICE # 62582

SITE	Ellen Deal 2260 Spring Mountain Rd St. Helena, CA 94574
BILLING	**Ellen Deal** **13214 Sunbright Dr** **Houston, TX 77041**

PAID 04/22/2014

Tech	MR	Start Date	4/22/2014
Order	ACA	Complete Date	4/22/2014
Billing #			
Claim / PO			
Site Phone #	713 306 6963		

DESCRIPTION	AMOUNT
Domestic Water Main Leak Detection >300' (WELL)	345.00

American Leak Detection isolated and pressure tested the underground plumbing line(s). If a line was found to lose pressure, ultra sound equipment was used to locate and mark the area of highest electronic readings of the plumbing leak.

Please see attached report: 62582 20140422-1812182646

If requested within 30 days, ALD can return for further testing at an hourly rate of $165 plus $120 per tank of Tracer Gas.

Paid in Full by Credit Card.

THANK YOU FOR CALLING AMERICAN LEAK DETECTION.
Your feedback is of importance to us. Please fill out our survey at:
www.americanleakdetection.com/survey

Work Ordered By	Ellen Deal 707 968 5299	FAX #	**TOTAL**	**$345.00**

OUR GUARANTEE. Detections are guaranteed for 30 days. We will re-test the system or refund the detection fee (at our sole option) if it is reported within 30 days that a leak still exists. Repairs made by others can be retested upon request for a $150/hr. charge. Minor repairs guarantee (less than $500) 30 days. Major repairs guarantee 2 years. All work is guaranteed from date of completion and for defective workmanship only. We will not be liable for any consequential losses. PAST DUE ACCOUNTS: Subject to 1.75% per month finance charge. STATE OF CALIFORNIA CONTRACTOR LICENSE 682817 Contractors are required by law to be licensed & regulated by the CSLB. Refer questions concerning a contractor to the Registrar, Contractors State License P.O Box 26000, Sacramento, CA 95826.

RECEIVED

APR 21 2014

CITY OF ST.HELENA

April 21, 2014

City of St. Helena
1480 Main Street
St. Helena, CA 94574

Dear St. Helena Water Department,

As the current residents of 2260 Spring Mountain Road, we would like to officially register notification that we dispute the bill dated April 14, 2014 in the amount of $888.24 due to a meter malfunction.

David and I were not present at the house when I received a call on April 8, 2014 at approximately 11:30 a.m. from Juan Dias indicating that the meter was spinning and he suggested we had a major leak. Upon my request, Juan went up to the house to look for any evidence of a water leak. Juan advised me that he didn't see any water running out of the house or any other evidence of a leak. We had left the premises on March 19, 2014 at approximately 9:30 a.m. and did not return until April 16, 2014. When we departed the house, all water was turned off at every sink and toilet in both facilities, so the call was a bit perplexing.

I immediately called the individual that cares for the house in our absence, Ismael Alfaro. He was at the house by 12:15 pm on April 8, 2014. The water had been shut off at the meter, so Ismael retrieved his tools and returned to the house at 4:00 p.m. He turned the water back on and determined that there was no leak. Ismael and his daughter Erica entered the house and checked every sink and faucet in the house and determined that all water taps were shut off and that there was nothing wrong.

On April 9, 2014 at approximately 11:15 a.m., Juan was contacted by Erica to arrange for him to meet Ismael at the property at approximately 12:30. During this meeting both gentlemen reviewed the property and could not find any evidence of a leak. Juan confirmed during this meeting that he was not sure what had happened, and that the meter needle was no longer spinning when the water was turned back on. Ismael continued to perform due diligence and checked the meter daily but it was not moving indicating a leak was not present. We took no further action since there was no leak present and that the meter had resumed its normal measurement behavior.

David and I returned to the property on April 16, 2014, and also confirmed that there was no evidence of any water leak, past or present. As evident by the attached table printed from the City website, it is clear that the usage numbers for the April billing cycle reflect an obvious measurement error by the City of St. Helena. You will find that the next billing cycle will show that water usage is consistent with previous usage during the past two years.

If you should need to contact me to discuss further, my mobile number is 713.306.6963.

Thank you in advance for your assistance.

Ellen C. Deal

Ellen and David Deal
2260 Spring Mountain Road
St. Helena, CA 94574

Gmail

Ellen Deal <ellencorbindeal@gmail.com>

Your bill from City of St. Helena is ready.
1 message

noreply@merchanttransact.com <noreply@merchanttransact.com> Wed, Apr 16, 2014 at 8:25 AM
To: ellencorbindeal@gmail.com

City of St. Helena
1480 Main Street
St. Helena, CA 94574
(707) 968-2745
8 AM to 5 PM

Account Information

Account:	012458-000
Service Address:	2260 Spring Mtn Rd
Service Period:	3/16/2014 to 4/15/2014 (31 days)
Billing Date:	4/14/2014
Due Date:	5/15/2014

Meter Reading

	Previous Reading		Current Reading		
Serial	**Date**	**Reading**	**Date**	**Reading**	**Cons**
005067367	3/7/2014	1054	4/7/2014	1188	134

Current Charges

Water: Water Base Fee 1" Residential In Consumption	$827.64
Water: Water Base Fee 1" Residential In	$60.60
Total Current Charges:	$888.24

Bill Summary

Previous Balance:	$73.38
Payments Received:	$73.38
Adjustments:	$0.00
Current Charges:	$888.24
* **Total Amount Due by: 5/15/2014**	$888.24

* This was the amount due at the time of billing.

To view your amount due at the current time and make a payment click here.

Auto payment is setup for this customer account, do not pay.

Payment Management
Logout

Dashboard | Make Payment | My Bill | Usage | Activity | My Profile | Contact Us

Usage History

Customer Information (012468-000)

Service Address

2260 Spring Mtn Rd
St Helena, CA 94574

Owner Address

Customer Address

13214 Sunbright Drive
Houston, TX 77041

Select the service you would like to view :
Water

View By:
Graph
Table
Table & Graph

	January	February	March	April	May	June	July	August	September	October	November	December	Grand Total
2005								33		34		25	92
2006		17		17		29		40		31		18	152
2007		15		17		25		33		28		23	141
2008		8		23		32		37		31		19	150
2009		13	7	8	14	16		36	15	13	10	9	141
2010	8	7	7	6	7	16	17	16	13	12	12	6	127
2011	3	4	3	4	9	13	14	17	18	17	12	5	119
2012	3	8	6	5	11	9	10	5	6	3	7	1	74
2013		7	8	1	7	2	8	8	5	9	4	3	62
2014	8	4	2	134	10								158
Grand Total	22	83	33	215	58	142	49	225	57	178	45	109	1216

Contact Us | Terms of Use

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5 attachments

20140408_174057.jpg
2855K

20140408_174019.jpg
3541K

20140408_174013.jpg
3379K

20140408_174010.jpg
3273K

20140408_173917.jpg
2219K

Utility Billing
Account Comments

User: casey
Printed: 06/03/2014 - 3:44 PM

Customer No: 012458 - 000
Customer Name: Ellen Deal
Service Address: 2260 Spring Mtn Rd
Phone: (713) 306-6963

Date	Status	Comment
04/09/2014	Closed	Juan reread on 04/08/2014 based on April 2014 meter reading. Major leak. Notified customer, she asked for water to be turned off to call plumber. Reading 1198
06/25/2012	Closed	Bill To was set to UBPayments E-Billing AT: 1:08:38 PM

ity of St Helena
ivey

Utility Billing
Service Request Form

Printed 04/16/2014 9:3 :0 AM

equest Number: 000139-04-2014
ccount Number: 012458-000

Last Updated By. casey
On: 4/16/2014

ccount Status: Active

Name: Ellen Deal
Billing Address: 13214 Sunbright Drive
Houston, TX 77041

Home Phone: (713) 306-6963
Business Phone: (713) 896-7163
Service Address: 2260 Spring Mtn Rd

Request Date: 4/16/2014
Request Description: Check for leak - Customer used 134 units in 30 day period. JD checked for leak 4/8/14. Shut water off at house. Major leak detected. Check meter status

Water/Gas Meters	Route-Seq / Read Dt	Serial No / Cons	Register ID / No Of Digits	MXU ID	Manufacturer	Model No	Reading
Existing Water Meter	300-000410	005067367	005067367	70466450	Badger	Badger I Z 4	1188
	4/7/2014	134	4				

Location. 0

Reread on 4/8/14 1198
Reread 4/16/14 1195

Comments:
No l.k, meter not moving, got a data profile orion
meter register and orion reading matches each other
10.09 left a message for customer to call me back
on voice mail, NO call Back

Follow up needed? yes no Serviced By: DA Date: 4/16/14

City of St. Helena
casey

Utility Billing
Service Request Form

Printed: 06/03/2014 3:45:16 PM

Request Number: 000139-04-2014
Account Number: 012458-000

Last Updated By: casev
On: 4/17/2014

Account Status: Active

Name: Ellen Deal
Billing Address: 13214 Sunbright Drive
Houston. TX 77041

Home Phone: (713) 306-6963
Business Phone: (713) 896-7163
Service Address: 2260 Spring Mtn Rd

Request Date: 4/16/2014
Request Description: Check for leak - Customer used 134 units in 30 day period. JD checked for leak 4/8/14. Shut water off at house. Major leak detected. Check meter status
Service Date: 4/16/2014
Service Description: No PL, meter not moving, not a data profile orion meter register and orion reading match. Left message with customer. No call back.

Water/Gas Meters	Route-Seq / Read Dt	Serial No / Cons	Register ID / No Of Digits	MXU ID	Manufacturer	Model No	Reading
Existing Water Meter	300-000410	005067367	005067367	70466450	Badger	Badger 1 Z 4	1202
	5/8/2014	4	4				

Location: 0

Comments:

____

____

____

____

____

Follow up needed? yes no

Serviced By:______________ Date: __________

CITY OF ST. HELENA

RESOLUTION NO. 2015-____

RESOLUTION UPHOLDING ADMINISTRATIVE DECISION DENYING REDUCTION OF THE WATER BILL AND REIMBURSEMENT FOR EXPENSES INCURRED BY ELLEN AND DAVID DEAL

RECITALS

The City Council makes the following findings with respect to the administrative appeal by Ellen and David Deal (the "Appellants" or "Deals") with respect to City staff's denial, on May 15, 2014, of their request for reduction of $1,233.24 for water usage ($888.24) and reimbursement for leak detection service ($345.00) with respect to billing cycle from March 16 to April 15, 2014,

A. City Council reviews appeals for billing relating to the water service system - St. Helena Municipal code Title 13, Chapter 13, Section 13.04.180;

B. The property located at 2260 Spring Mountain Road (the "Property") consumes on average approximately 5 units per month, based on consumption between March 2013 and April 2014 (a unit of water is approximately 748 gallons);

C. City staff conducted a meter reading on April 7, 2014, which showed that the Property consumed 134 units of water from March 8, 2014 to April 7, 2014;

D. City staff re-read the meter on April 8, 2014, which showed that the Property had consumed approximately 10 more units since April 7;

E. City staff notified the Deals about the unusually high water usage, possibly due to a leak or other uncontrolled flow, and the customer asked that water be turned off;

F. City staff turned the water off at the meter on April 8,2014;

G. City staff verified the meter was functioning property;

H. City staff was told by the caretaker/gardener for the property that a toilet valve had been stuck open during the period of unusually high usage; and

I. Future meter readings showed that when water service resumed the water usage returned to normal levels.

J. The Deals requested a reduction of $1,233.24 for water usage ($888.24) and reimbursement for leak detection service ($345.00) with respect to billing cycle from March 16 to April 15, 2014.

K. City staff denied the request on May 15, 2014.

L. The Deals filed an administrative appeal.

RESOLUTION

The City Council of the City of St. Helena hereby resolves as follows: The evidence shows that the Deals received the units of water measured by the water meter at the Property, and they did not show that the water meter malfunctioned. The City Council therefore denies the Deal's administrative appeal of their request for a reduction, correction and/or reimbursement for water usage charges and leak detection service with respect the billing cycle from March 16 to April 15, 2014.

Approved at a Regular Meeting of the St. Helena City Council on February 10, 2015, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

APPROVED: ATTEST:

____
Alan Galbraith
Mayor

____
Cindy Black
City Clerk

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Item No: 13

Report to the City Council
Council Meeting February 10, 2015

Agenda Section: **New Business**

Subject: **Presentation of the Fiscal Year 2014 Comprehensive Annual Financial Report (CAFR)**

CEQA Status: **Not a CEQA Project**

Prepared By: **April Mitts, Finance Director**

Approved By: **Jennifer Phillips, City Manager**

BACKGROUND

The City of St. Helena has undergone the fiscal year audit and issued its Comprehensive Annual Financial Report (CAFR) for fiscal year ended June 30, 2014. The City publishes an annual CAFR to fully disclose its financial information, as well as to comply with state and federal requirements and bond covenants.

The financial audit and the preparation of the financial statements takes place over several months, beginning just after the end of the fiscal year and continuing through the time the books are closed and the CAFR is published. Staff coordinates with the auditor to ensure that the work is completed accurately and timely.

The City contracts for an annual independent audit of its financial statements. The City of St. Helena contracted with Terry E. Krieg, CPA to perform this function. The CAFR is available on the City of St. Helena's website at:

http://cityofsthelena.org/sites/default/files/2%20City%20of%20St.%20Helena%20CAFR%20012915_1.pdf

DISCUSSION

CAFR Overview

The City of St. Helena's CAFR consists of five sections:

1. Introductory Section: provides general information on the government's structure and the letter of transmittal.
2. Financial Section: contains the independent auditor's report, management discussion and analysis, the basic financial statements, the fund financial statements, and notes to the financial statements.

3. Required Supplemental Information Section: provides a comparison of the original budgeted amounts, the budget amounts after the mid-year budget adjustment, and the actual amounts for the *general fund* and *Measure A special revenue fund*.
4. Optional Supplementary Information Section: provides additional information about non major funds, major funds, and capital assets.
5. Statistical Section: presents detailed information as a context for understanding information in the financial statements, note disclosures, and required supplementary information.

FISCAL IMPACT

None

RECOMMENDED ACTION

Staff recommends the City Council receive presentation and accept the Comprehensive Annual Financial Report of the City of St. Helena for Fiscal Year Ended June 30, 2014.

ATTACHMENTS

1. Attachment A – Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2014.

City of St. Helena

Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2014

City of St. Helena, *California*

Comprehensive Annual Financial Report

For the Fiscal Year Ended June 30, 2014

Prepared by the Department of Finance

I. Introductory Section

City of St. Helena, *California*

CITY OF ST HELENA, CALIFORNIA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2014

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CITY OF ST HELENA, CALIFORNIA
Comprehensive Annual Financial Report
For the Fiscal Year Ended June 30, 2014

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City of St. Helena
"We will conduct city affairs on behalf of our citizens using an open and creative process."

1480 Main Street
St. Helena, CA 94574
Phone: (707) 967-2792
Fax: (707) 963-7748

www.cityofsthelena.org

January 23, 2015

To the Honorable Mayor, Members of the City Council, and Citizens of the City of St. Helena:

City staff is pleased to present the Comprehensive Annual Financial Report (CAFR) for the City of St. Helena for the fiscal year ended June 30, 2014.

State law requires that every general purpose local government publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended June 30, 2014.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The firm of Terry E. Krieg, Certified Public Accountant, has issued an unmodified independent auditor's report on the City of St. Helena's financial statements for the fiscal year ended June 30, 2014. The independent auditor's report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

PROFILE OF THE CITY AND ITS OPERATIONS

The City of St. Helena was incorporated on March 24, 1876. The City is located in the center of Napa Valley in Northern California and considered to be one of the premier wine producing regions of the United States. The City is home to approximately 6,000 individuals; however, on any given day, that population can increase by as much as 20 percent due to the number of lodging establishments located in the City and the frequency with which the City is visited by individuals from around the world.

The City operates under a council-manager form of government. Policy making and legislative authority are vested in the City Council consisting of the Mayor and four other elected Councilmembers. The City Council is responsible, among other matters for passing ordinances, adopting the City budget, appointing committees, and hiring the City Manager. The City Manager is responsible for carrying out the policies and ordinances of the City Council, for managing the daily operations of the City, and for appointing other employees. The Council is elected to four year staggered terms, with two members elected every two years. The Mayor is elected to serve a two year term.

For the term covered by the CAFR (Fiscal Year 2013-2014) the following were the seated members of the City Council: Mayor Ann Nevero, Vice Mayor Sharon Crull, Councilmembers Gregg Pitts, Peter White, and Mario Sculatti.

The City provides a full range of municipal services including fire and police protection; construction and maintenance of City streets, storm drains, bridges, and similar infrastructure type assets; park maintenance; community recreation activities; building inspections; licenses and permits; and public library services and facilities. In terms of business-type activities, the City provides water and wastewater services through the operation of its utility enterprises.

The City Council is required to adopt an initial budget for the fiscal year no later than May 31 preceding the beginning of the fiscal year on July 1. This annual budget serves as the foundation for the City of St. Helena's financial planning and control. The budget is prepared by fund, function, department, and object. The City Council periodically reviews during the year the City's actual financial activity in relationship to the original budget, and, as necessary, amends the original budget to reflect changing conditions.

LOCAL ECONOMY

The City of St. Helena is located in the Napa Valley Region, 65 miles north of the City of San Francisco. The area is renowned for its abundance of vineyards and wineries of national reputation. The City of St. Helena has several fine lodging establishments, fine restaurants, and an attractive and enjoyable small community environment nestled among the hills of Napa Valley, in the heart of Wine Country.

Approximately 23% of the City's general fund revenues come from property taxes, sales taxes, and transient occupancy tax (TOT). In fiscal year 2014, these tax revenues increased 8% percent when compared to fiscal year 2013.

Property tax revenue has increased $0.29 million over the previous year and is the City's largest revenue in the general fund. The City received over $3.84 million in property tax in 2014.

Sales tax revenue has increased $0.21 million over the previous year and is the City's second largest revenue in the general fund. The City received over $2.60 million in sales tax in 2014. While sales tax has realized growth it remains 4% below Fiscal Year 2008 levels.

TOT revenue has increased $0.12 million over the previous year and is the City's third largest revenue in the general fund. The City received over $1.73 million in TOT in 2014.

The City plans to closely monitor these revenue sources in 2014 given past economic and national events in order to evaluate the viability of the City's 2015 financial plan.

LONG-TERM FINANCIAL PLANNING

The City continues efforts to maintain a balanced budget for operational activities. One of the biggest uncertainties for California local governments for the past several years has been the economy, the impact on the state budget, and how that may affect local government resources. All indications are that the state is experiencing a slow but steady economic recovery. The City developed the 2014-2015 budget assuming there would be no state takeaways or new mandates, but staff will continue to review updated economic forecasts and monitor the state budget.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of St. Helena for its comprehensive annual financial report (CAFR) for the fiscal year ended June 30, 2013. In order to receive this award, the City published an easily readable and efficiently organized CAFR. This report satisfied both U.S. Generally Accepted Accounting Principles (GAAP) and applicable legal requirements. A Certificate of Achievement is valid for a one year period only.

The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the finance and administration departments. We would like to express our

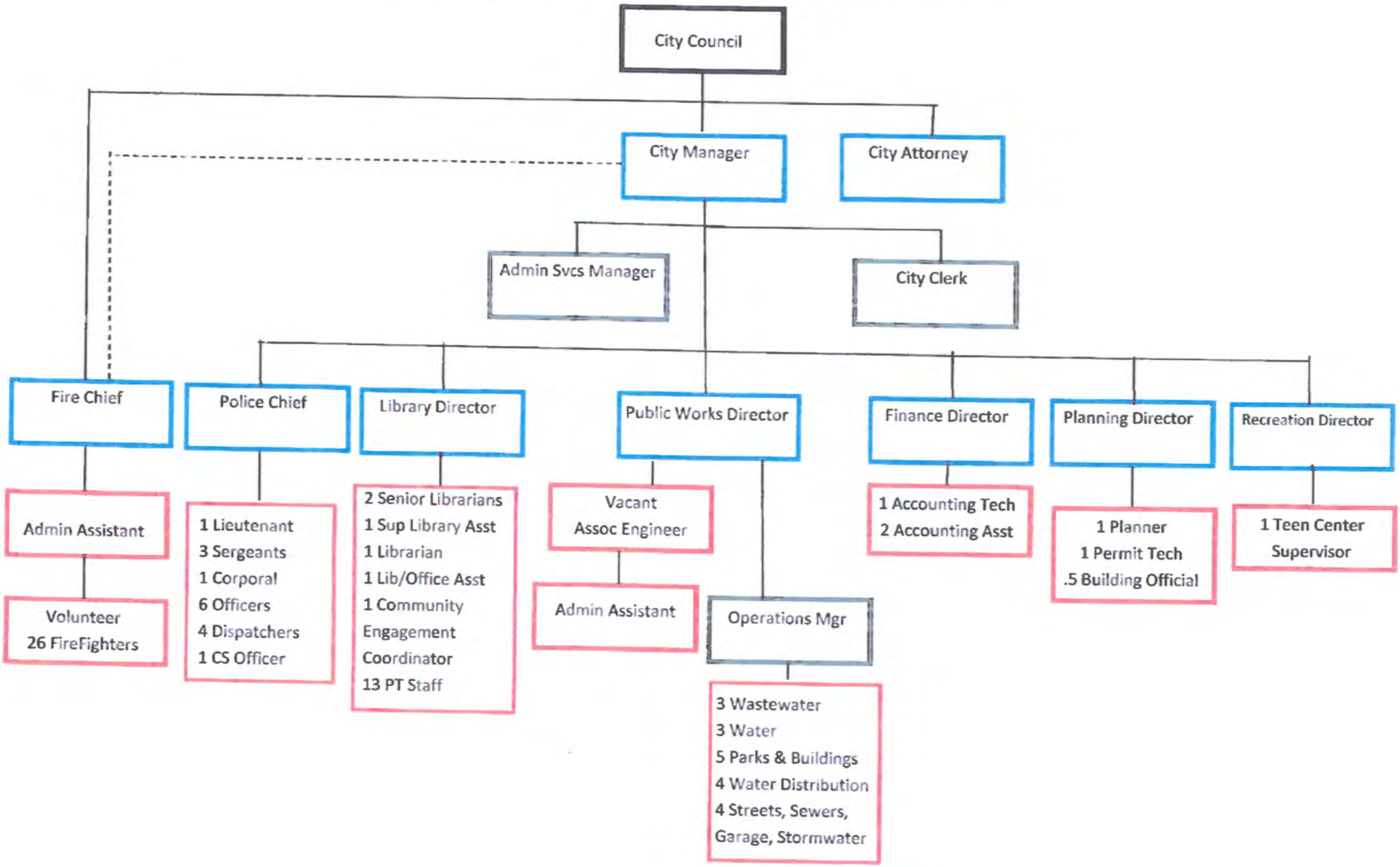
appreciation to all members of the departments who assisted and contributed to the preparation of this report. Credit must also be given to the Mayor and the Members of the City Council for their continued support for maintaining the highest standards of professionalism in the management of the City of St. Helena's finances.

Respectfully submitted,

April Mitts, Finance Director

City of St. Helena

Organization Chart - June 30, 2014



City of St. Helena, *California*

CITY COUNCIL

Ann Nevero
Mayor

Sharon Crull
Vice-Mayor

Mario Sculatti
Councilmember

Greg Pitts
Councilmember

Peter White
Councilmember

Jennifer Phillips - City Manager/Treasurer
Thomas Brown - City Attorney
Cindy Black - City Clerk

ADMINISTRATIVE TEAM

Victor Carnigha - Interim Planning Director
Jennifer Baker - Library Director
Jacqueline Rubin - Police Chief
Steve Palmer - Public Works Director
April Mitts - Finance Director
John K. Sorensen - Fire Chief

BOARDS/COMMISSIONS/COMMITTEES

Active Transportation Committee
Board of Library Trustees
Multi Cultural Committee
Parks and Recreation Commission
Planning Commission
Sustainability Committee
Tree Committee
Water Advisory Board

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of St. Helena

California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

June 30, 2013

Executive Director/CEO

II. Financial Section

City of St. Helena, *California*

Terry E. Krieg, CPA
Certified Public Accountant

Independent Auditor's Report

Honorable Mayor and Members of the City Council
City of St Helena
St Helena, California

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of St Helena, California, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the City of St Helena's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with audited standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements,

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the City of St Helena, California as of June 30, 2014, and the respective changes in its financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 12 and the Budgetary Comparison Schedules on pages 42 through 44 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

131-A Stony Circle, Suite 500 | Santa Rosa, California 95401
P: 707-544-5684 E: Kriegcpa@msn.com

I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Other Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of St Helena's basic financial statements. The accompanying nonmajor fund combining financial statements, budget and actual schedules, comparative statements of enterprise funds, schedules of capital assets, and the introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The nonmajor fund combining financial statements, budget and actual schedules, comparative statements of enterprise funds, and schedules of capital assets is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the nonmajor fund combining financial statements, budget to actual schedules, comparative statements of enterprise funds, and schedules of capital assets is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, I do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report, dated December 23, 2014, on my consideration of the City of St Helena's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of St Helena's internal control over financial reporting and compliance.

Terry E. Krieg

Terry E. Krieg
Certified Public Accountant
Santa Rosa, California
December 23, 2014

Management's Discussion and Analysis (MD&A) provides an overview of the City of St. Helena's financial performance for the fiscal year ended June 30, 2014. To obtain a complete understanding of the City's financial condition, this document should be read in conjunction with the accompanying Transmittal Letter and Basic Financial Statements.

FINANCIAL HIGHLIGHTS

- The City's total net position increased slightly by $0.18 million over the course of this year's operations. The net position of our business-type activities increased by $1.22 million at the end of 2014. Governmental activities net position decreased by $1.04 million at the end of 2014.

- Revenues for governmental activities total $12.67 million and include: $3.75 million in program revenue (charges for services, grants, and contributions from other governments); and $8.92 million in general revenues, primarily tax support for governmental programs. The City's expenses for governmental activities were $13.7 million.

- The City's revenues for business-type activities (water and wastewater) increased 3.59% to $7.37 million while expenses increased by 4.64% to $6.15 million.

- The general fund reported a year end fund balance of $3.27 million, a decrease of $1.27 million (27.93%) from 2013.

- The decrease in the General Fund balance was caused by transfers out to fund capital projects, internal service costs, and provide resources to refund grant monies to the Federal Government.

OVERVIEW OF THE FINANCIAL STATEMENTS

The City of St. Helena's Comprehensive Annual Financial Report (CAFR) consists of five sections: 1) Introductory Section; 2) Financial Section; 3) Required Supplemental Section; 4) Optional Supplementary Section; and 5) Statistical Section.

Each section is briefly described below:

I. Introductory Section

This section includes the Table of Contents, Letter of Transmittal, Organizational Chart, List of Principal Officials for the time frame which the CAFR represents, and a copy of the Certificate of Achievement for Excellence in Financial Reporting for the 2012-2013 CAFR.

II. Financial Section

Included in the Financial Section are the Basic Financial Statements which consist of three components: 1) Government-wide Financial Statements; 2) Fund Financial Statements; and 3) Notes to the Basic Financial Statements.

Government-wide Financial Statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of St. Helena's finances, in a manner similar to a private-sector business.

The *statement of net position* presents financial information on all of the City of St. Helena's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of St. Helena is improving or deteriorating.

The *statement of activities* presents information showing how the City of St. Helena's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows.* Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of St. Helena that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all, or a significant portion, of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of St. Helena include general government, police, fire, library, parks, recreation, and public works. The business-type activities of the City of St. Helena include water and wastewater.

Fund Financial Statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of St. Helena, like other state and local governments, uses fund accounting to ensure and demonstrate the compliance with finance-related legal requirements. The City of St. Helena has two types of funds:

Governmental Funds. Most of the City of St. Helena's basic services are included in *governmental funds* which focus on: 1) how cash and other financial assets, that can readily be converted to cash, flow in and out; and 2) year end balances left at year-end that are available for spending. The governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance City programs. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided on the subsequent page explaining the relationship (or difference) between them.

Proprietary Funds. The City of St. Helena maintains two different types of proprietary funds. *Enterprise funds and internal service funds. Enterprise funds* are used to report the same functions as presented as *business-type activities* in the government-wide financial statements. The City of St. Helena uses enterprise funds to account for its water and wastewater operation. *Internal service funds* are an accounting devise used to accumulate and allocate costs internally among the City of St. Helena's various functions. Services for which the City of St. Helena charges customers a fee are generally reported in *proprietary funds.* Proprietary funds provide both long- and short-term financial information.

Notes to the Basic Financial Statements. The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

III. Required Supplemental Information Section

In addition to the basic financial statement and accompanying notes, this report also presents *required supplementary information.* This section provides a comparison of the original budgeted amounts, the budget amounts after the mid-year budget adjustment, and the actual amounts for the *general fund* and *Measure A special revenue fund.*

IV. Optional Supplementary Information Section

In addition to the required elements, this section is included to provide additional information about nonmajor funds, major funds, and capital assets. This section is composed of three elements: 1) Nonmajor Governmental Funds; 2) Comparative Statements for Major Proprietary Enterprise Funds; and 3) Capital Assets Used in Operation of Governmental Funds.

Nonmajor Governmental Funds

This section includes combining statements that provide detail about our nonmajor funds, each of which are added together and presented in a single column in the basic financial statements.

Comparative Statements for Major Proprietary Enterprise Funds
This section provides comparative information for the two proprietary (enterprise) funds – water and wastewater.

Capital Assets Used in Operation of Governmental Funds
This section provides information on capital assets.

V. Statistical Section

This section of the CAFR presents detailed information as a context for understanding information in the financial statements, note disclosures, and required supplementary information. Each schedule provides an historical overview so comparisons can be made from year to year,

FINANCIAL ANALYSIS OF THE CITY AS A WHOLE

Net Position (Table A-1)

Net position, over time, may serve as a useful indicator of the government's financial position. The following table reflects the condensed net position for both governmental and business-type activities. The City's *combined* net position (governmental and business-type activates) is $62.70 million as of June 30, 2014; an increase of $0.18 million from fiscal year 2013.

The largest portion of the City's net position $44.73 million, or 71%, reflects its investment in capital assets (e.g. land, buildings, machinery, equipment, vehicles, and infrastructure), net of any related outstanding debt used to acquire those assets. The City uses these assets to provide services to citizens; consequently, these assets are not available for future spending.

$6.4 million of the City's net position, or 10.2%, represent resources that are subject to external restrictions on how they may be used. The remaining unrestricted net position of $11.57 million may be used to meet the government's ongoing obligations to citizens and creditors. It is important to note that about $7.69 million of the unrestricted net position is for Business-type activities. The City generally can only use these resources to finance the continuing operations of the water and wastewater utilities. A relatively minor amount of $0.05 million is non expendable.

Net position of the City's governmental activities decreased 2% from 2013. 29% of the net position relating to governmental activities are represented by cash and other current assets. The City has $8.3 million in long-term debt relating to assets used for governmental activities. This is about $0.73 million less than last year. The City's net investment in capital assets at year end, represent 75% of the net position for governmental activities. Net position of our business-type activities increased 6% to $21.56 million.

Table A-1
City of St. Helena
Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	$11,790,987	$13,194,076	$15,655,750	$16,030,650	$27,446,737	$29,224,726
Capital Assets	39,174,978	39,455,684	22,369,327	21,427,095	61,544,305	60,882,779
Total Assets	**50,965,965**	**52,649,760**	**38,025,077**	**37,457,745**	**88,991,042**	**90,107,505**
Deferred Outflows	-		575,534	605,985	575,534	605,985
Long-term debt outstanding	8,309,389	9,034,944	15,800,000	16,390,000	24,109,389	25,424,944
Other liabilities	1,514,929	1,436,044	1,243,412	1,339,040	2,758,341	2,775,084
Total Liabilities	**9,824,318**	**10,470,988**	**17,043,412**	**17,729,040**	**26,867,730**	**28,200,028**
Net Position						
Invested in capital assets	30,865,589	30,420,740	13,866,596	12,466,165	44,732,185	42,886,905
Restricted	6,401,635	6,362,224	-	-	6,401,635	6,362,224
Unrestricted	3,874,423	5,395,808	7,690,603	7,868,525	11,565,026	13,264,333
Total Net Position	**$41,141,647**	**$42,178,772**	**$21,557,199**	**$20,334,690**	**$62,698,846**	**$62,513,462**

Changes in City of St. Helena's Net Position (Table A-2)

The City's total revenues increased by 11.4% to $20.04 million, expenses increased by 21.7% to $19.85 million, and overall net position remained virtually unchanged at $62.7 million.

Governmental activity revenues increased by 16% to $12.67 million and governmental activity expenses increased by 31% to $13.7 million. The $3.26 million increase in the City's governmental activity expenses are primarily related to two items: 1) $1 million for the St. Helena street repair project; and 2) a $1.9 million refund to FEMA/OES relating to the flood protection project. Increases in governmental activity revenues were caused by increased collection of development impact fees ($1.4 million) and increases in the use of City facilities (parks). Increases in general revenues, primarily tax support, are indicative of a moderate increase in economic activity.

Business-type activity revenues increased by 4% to $7.37 million and business-type activity expenses increased by 5% to $6.15 million. Increases are attributed to relatively minor changes in activity and normal inflation.

71% of the City's governmental activities revenue comes from transient occupancy, property, sales, and other taxes, 24% comes from fees charged for services, and the remaining 5% is from local, state and federal aid. Transient occupancy, sales, and property taxes increased approximately 8% when compared to last fiscal year (Chart 1).

Expenses for the City of St. Helena are divided as follows: $6.15 million for business-type activities (Water and Wastewater); $2.75 million for general government; $3.64 million for public safety; $1.37 million for library; $0.43 million for recreation; $1.1 million for highways and streets; $4.17 million for public works; and $0.24 million for all other expenses. Chart 2 is a graphical representation by percentage of the expenses.

Table A-2

Changes in City of St Helena's Net Position

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Revenues						
Program revenues						
Charges for services	$3,085,272	$1,648,586	$7,079,763	$6,849,044	$10,165,035	$8,497,630
Operating grants and contributions	571,600	710,627			571,600	710,627
Capital grants and contributions	89,943	250,000	292,040	267,464	381,983	517,464
General Revenues						
Transient occupancy taxes	1,732,607	1,612,399	-	-	1,732,607	1,612,399
Property, sales taxes	6,437,961	5,947,985	-	-	6,437,961	5,947,985
Other	748,198	705,317	-	-	748,198	705,317
Total revenues	**12,665,581**	**10,874,914**	**7,371,803**	**7,116,508**	**20,037,384**	**17,991,422**
Expenses						
General government	2,750,208	2,477,918	-	-	2,750,208	2,477,918
Public safety	3,636,936	3,448,438	-	-	3,636,936	3,448,438
Library	1,373,625	1,272,210	-	-	1,373,625	1,272,210
Parks and recreation	433,768	448,933	-	-	433,768	448,933
Highways and streets	1,098,110	4,416	-	-	1,098,110	4,416
Public works	4,167,488	2,485,969	-	-	4,167,488	2,485,969
All other	242,571	303,220	-	-	242,571	303,220
Water	-	-	4,264,063	4,073,647	4,264,063	4,073,647
Wastewater	-	-	1,885,231	1,803,054	1,885,231	1,803,054
Total expenses before special item	**13,702,706**	**10,441,104**	**6,149,294**	**5,876,701**	**19,852,000**	**16,317,805**
Special item	-	**1,284,079**	-	-	-	1,284,079
Total expenses	**13,702,706**	**11,725,183**	**6,149,294**	**5,876,701**	**19,852,000**	**17,601,884**
Increase (decrease) in net position	(1,037,125)	(850,269)	1,222,509	1,239,807	185,384	389,538
Net position, beginning of year	42,178,772	43,029,041	20,334,690	19,094,883	62,513,462	62,123,924
Net position, end of year	**$41,141,647**	**$42,178,772**	**$21,557,199**	**$20,334,690**	**$62,698,846**	**$62,513,462**

Chart 1
Sources of Revenue Governmental Activities 2014

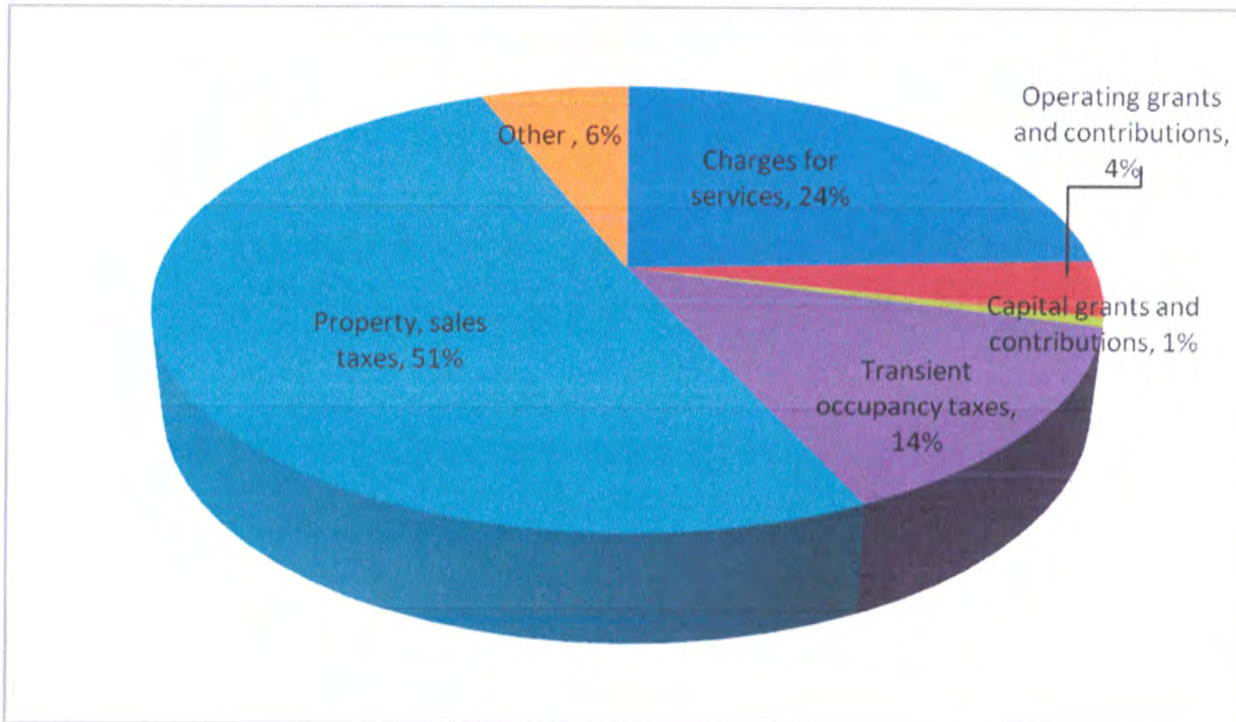
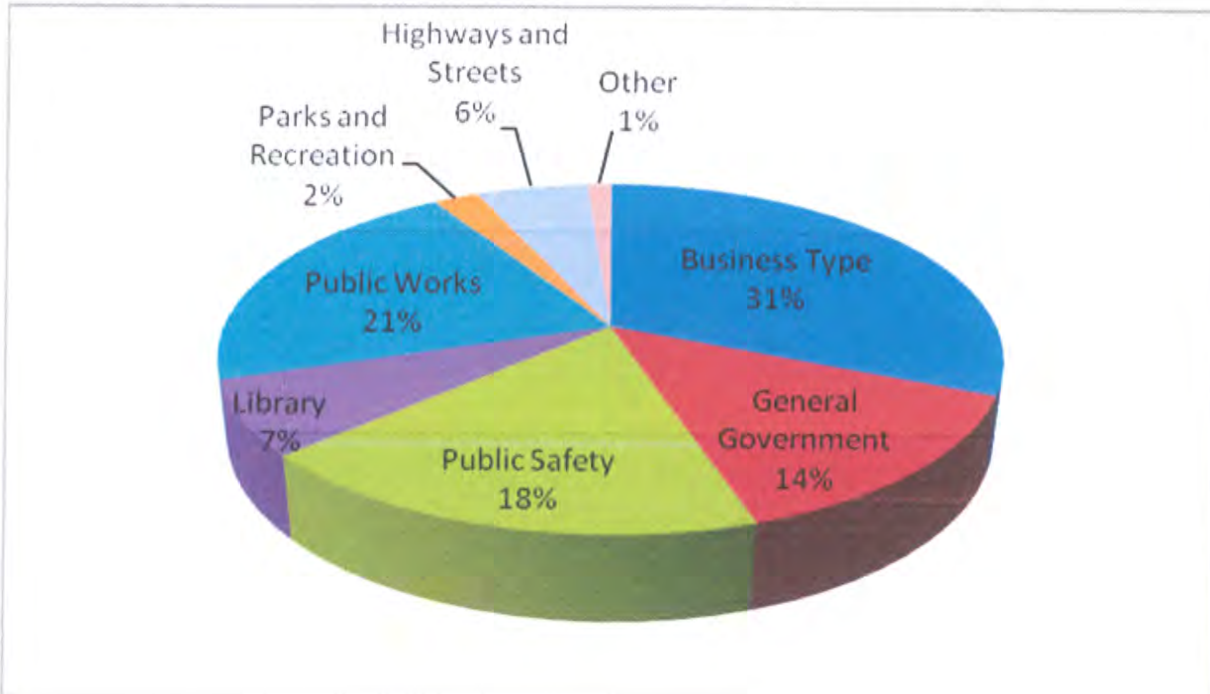


Chart 2
Combined Governmental Activities and Business-Type Expenses by Function 2014



Cost of Governmental Activities (Table A-3)

Table A-3 presents the cost of each of the City's five largest programs: 1) administration or general government; 2) public safety; 3) recreation and library 4) public works/streets; and 5) other programs.

- The cost of all *governmental* activities this year was $13.70 million, an increase of $2.26 million compared to fiscal year 2013.

- Increased spending in Public works/streets reflects the focus on street maintenance and the one-time refund to FEMA/OES.

- The total expense of governmental activities was $13.70 million. The expenses were paid by:

  – Those who directly benefited from the programs, or, charge for services ($3.08 million);

  – Other governments and organizations that subsidized certain programs with operating grants and contributions ($0.57 million) and capital grants and contributions ($0.09 million); and

  – Taxpayers which includes four main categories: 1) property tax ($3.84 million); sales tax ($2.6 million); transient occupancy tax ($1.73 million); and 4) other general revenues of $0.75 million.

  – The difference between governmental activities' expenses and revenues resulted in a decrease in net position of $1.04 million.

Table A-3
Cost of City of St Helena's Governmental Activities

	Total Cost of Services		Percentage Change
	2014	2013	2013-2014
General Government	$ 2,750,208	$ 2,477,918	11%
Public Safety	3,636,936	3,448,438	5%
Recreation and library	1,807,393	1,721,143	5%
Public Works/streets	5,265,598	2,490,385	111%
All other	242,571	303,220	-20%
Total	**$ 13,702,706**	**$ 10,441,104**	**31%**

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

As the City completed the year, its governmental funds reported a *combined* fund balance of $10.6 million. This $10.6 million amount is $1.45 million less than the amount that was held by the City's governmental fund types at the start of the 2014 fiscal year. The reduction was largely due to a grant revenue refund. The City's general fund decreased 28% to $3.27 million.

The general fund reported a year end fund balance of $3.27 million, a decrease of $1.27 million (27.93%) from 2013.

Measure A had a beginning fund balance of $0.97 million and an ending balance of $0.00. This was due to a $1.9 million refund to FEMA/OES related to the flood protection project. A transfer in of $1.66 million to Measure A funds was done from the general fund.

Proprietary (Enterprise) Funds – Water and Wastewater

The water fund balance increased 8% to $12.32 million from 2013. The increase is due to a moderate increase in activities.

The wastewater fund balance increased 3% to $9.34 million from 2013. The increase is due to a moderate increase in activities.

The City's water and wastewater business-type funds ended fiscal 2014with $8.08 million in cash available to fund future operating and maintenance costs and an additional $6.90 million in unspent debt proceeds available for capital improvements.

General Fund Budgetary Highlights

Budget Revisions

The City Council revised the City budget several times during the year. Budget adjustments fall into two categories:

- Increases in appropriations to accommodate unanticipated expenditures not previously budgeted, including those that result from updated cost estimates and project bids.

- Changes made at the mid-year budget review, or later in the fiscal year, based on updated projections for both revenues and expenditures.

General fund revenues exceeded budget estimates by about $1.2 million in fiscal 2014. The $1.2 million positive financial inflow was the result of higher property tax, sales tax, hotel tax, permitting, and other revenues which is an indication of an improving local economy.

Expenditures in the general fund (excluding transfers out) exceeded the final budget by about $0.49 million in fiscal 2014. This was a result of higher than expected operating costs primarily in the management, planning, safety, and library departments. In addition, transfers out exceeded the budget by about $1.9 million. Of the $1.9 million, about $1.6 million was transferred out to the City's Measure A Fund to provide enough resources to pay a $1.9 million refund to grantors funding the City's Flood Mitigation Project. Both the excess operating costs and transfers were funded by general fund accumulated resources.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets (Table A-4)

At the end of 2014, the City had invested $61.54 million (net of accumulated depreciation) in a broad range of capital assets, including land, equipment, vehicles, buildings, park facilities, and water and sewer systems. This amount represents a net increase (including additions and deductions) of about $0.66 million, or 1.1%. Additional information for capital assets can be found starting on page 31 of the notes to the financial statements.

Table A-4

City of St Helena's Capital Assets

(net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2014	2013	2014	2013	2014	2013
Land	$8,336,654	$8,336,654	$3,432,490	$3,432,490	$11,769,144	$11,769,144
Construction in Progress	498,075	1,875,906	5,330,696	3,181,031	5,828,771	5,056,937
Buildings	4,899,054	3,685,467	1,820,711	1,872,094	6,719,765	5,557,561
Improvements	5,241,964	5,626,052	-	-	5,241,964	5,626,052
Flood Wall Infrastructure	18,157,076	18,535,348	-	-	18,157,076	18,535,348
Vehicle Fleet	862,922	284,614	-	-	862,922	284,614
Equipment	1,179,234	1,111,643	1,395,142	1,594,965	2,574,376	2,706,608
Utility systems	-	-	10,390,288	11,346,514	10,390,288	11,346,514
Total	**$39,174,979**	**$39,455,684**	**$22,369,327**	**$21,427,094**	**$61,544,306**	**$60,882,778**

Significant Changes to 2014 major capital assets include:

- Increase in Construction in Progress (business-type activities) of $2.15 million. Construction in progress consists primarily of system improvement projects including design and construction costs for a new water tank during fiscal year 2014 and $0.25 million in construction period interest related to the 2012 financing agreements was capitalized in construction in progress.

- Increase in Buildings (governmental activity) of $1.21 million. This increase was primarily related to three items: 1) installation of Library HVAC system for $0.25 million; and 2) close out of capital improvement projects for library building repairs ($0.85 million) and, 3) Wappo Park restroom project ($0.35 million).

- Increase in Vehicle Fleet (governmental activity) of $0.58 million. While there was a decrease in assets due to the sale of a fire truck and depreciation of vehicles, the general increase in assets was due to the purchase of two vehicles: 1) fire truck for $0.58 million, and; 2) dump truck for $0.10 million.

Long-Term Debt

The City issued no new long-term debt obligations in fiscal 2014. All required debt service payments were paid when due. Additional information on the City's long-term debt obligations can be found in the notes to the basic financial statements starting on page 33 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The fiscal 2015 budget, adopted and approved by the City Council, provides for an operational spending budget of $10.57 million.

General fund revenue for fiscal 2015 is estimated at $9.40 million.

Property tax, sales tax, and transient occupancy tax account for about 76% of all general fund revenues, and are expected to show modest growth as the local economy continues to show signs of improvement.

The water and wastewater enterprise funds should generate sufficient revenue to pay for the services they provide. The Council approved a long-range financial plan and multi-year rate effective July 2011. Funds are used to pay for: debt service payments, operations and maintenance, and capital projects.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances and to demonstrate the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of St. Helena, 1480 Main Street, St. Helena, California 94574.

CITY OF ST HELENA
Statement of Net Position
June 30, 2014

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and investments	$ 9,917,205	$ 8,079,130	$ 17,996,335
Net receivables	1,267,834	484,784	1,752,618
Internal balances	192,812	(192,812)	-
Prepaid expenses	173,277	-	173,277
Total current assets	11,551,128	8,371,102	19,922,230
Noncurrent assets:			
Cash and investments	-	6,901,361	6,901,361
Long term receivables	239,859	383,287	623,146
Capital assets not being depreciated	8,834,729	8,763,186	17,597,915
Capital assets being depreciated, net	30,340,249	13,606,141	43,946,390
Total noncurrent assets	39,414,837	29,653,975	69,068,812
Total assets	$ 50,965,965	$ 38,025,077	$ 88,991,042
DEFERRED OUTFLOWS OF RESOURCES:			
Loss on advance refunding, net	$ -	$ 575,534	$ 575,534
LIABILITIES			
Current liabilities:			
Accounts payable	$ 553,002	$ 536,550	$ 1,089,552
Accrued liabilities	510	80,754	81,264
Accrued interest payable	91,992	164,413	256,405
Due to other governments	11,201	-	11,201
Claims	20,000	-	20,000
Compensated absences	431,526	110,000	541,526
Deposits	192,091	-	192,091
Bonds, loans, leases and agreements due in one year	734,464	605,000	1,339,464
Total current liabilities	2,034,786	1,496,717	3,531,503
Noncurrent liabilities:			
Claims	19,248	-	19,248
Compensated absences	195,359	172,069	367,428
Bonds, loans and leases	7,574,925	-	7,574,925
Installment agreements	-	15,195,000	15,195,000
Premium and discounts on sale of debt	-	179,626	179,626
Total noncurrent liabilities	7,789,532	15,546,695	23,336,227
Total liabilities	9,824,318	17,043,412	26,867,730
NET POSITION			
Net investment in capital assets	30,865,589	13,866,596	44,732,185
Restricted:			
Expendable:			
Streets and public facilities	3,998,393	-	3,998,393
Housing	710,036	-	710,036
Library	497,051	-	497,051
Debt service	399,328	-	399,328
Parks	246,841	-	246,841
Public safety	498,533	-	498,533
Nonexpendable:			
Permanently restricted for Library	51,453	-	51,453
Unrestricted	3,874,423	7,690,603	11,565,026
Total net position	41,141,647	21,557,199	62,698,846
Total liabilities and net position	$ 50,965,965	$ 38,600,611	$ 89,566,576

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Activities
For the Fiscal Year Ended June 30, 2014

		Program Revenues			Net (Expenses) Revenue and Changes in Net Position		
					City Government		
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**	**Capital Grants and Contributions**	**Governmental Activities**	**Business-type Activities**	**Total**
City government							
Governmental activities:							
General government	$ 2,750,208	$ 1,051,247	$ 18,186	$ -	$ (1,680,775)	$ -	$ (1,680,775)
Highways and streets	1,098,110	348,406	250,504	-	(499,200)	-	(499,200)
Public safety	3,636,936	452,314	164,721	89,943	(2,929,958)	-	(2,929,958)
Public works	4,167,488	45,965	-	-	(4,121,523)	-	(4,121,523)
Library	1,373,625	15,420	138,189	-	(1,220,016)	-	(1,220,016)
Parks and recreation	433,768	268,360	-	-	(165,408)	-	(165,408)
Housing	36,890	903,560	-	-	866,670	-	866,670
Interest on long-term debt	205,681	-	-	-	(205,681)	-	(205,681)
Total governmental activities	13,702,706	3,085,272	571,600	89,943	(9,955,891)	-	(9,955,891)
Business-type activities:							
Water	4,264,063	4,921,376	-	287,140	-	944,453	944,453
Wastewater	1,885,231	2,158,387	-	4,900	-	278,056	278,056
Total business-type activities	6,149,294	7,079,763	-	292,040	-	1,222,509	1,222,509
Total City government	$ 19,852,000	$ 10,165,035	$ 571,600	$ 381,983	(9,955,891)	1,222,509	(8,733,382)
General revenues:							
Taxes:							
Property taxes					3,843,026	-	3,843,026
Sales taxes					2,594,935	-	2,594,935
Transient occupancy taxes					1,732,607	-	1,732,607
Special fire tax					284,929	-	284,929
Other taxes					449,301	-	449,301
Unrestricted investment earnings					13,968	-	13,968
Total general revenues					8,918,766	-	8,918,766
Change in net position					(1,037,125)	1,222,509	185,384
Net position, beginning					42,178,772	20,334,690	62,513,462
Net position, ending					41,141,647	21,557,199	62,698,846

See accompanying notes to the basic financial statements

CITY OF ST.HELENA
Balance Sheet
Governmental Funds
June 30, 2014

	General Fund	Measure A Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and investments	$2,488,403	$ 4,172	$ 7,221,304	$ 9,713,879
Taxes receivable	1,119,496	-	-	1,119,496
Accounts receivable	39,491	-	870	40,361
Interest receivable	3,821	-	-	3,821
Due from other governments	-	-	104,156	104,156
Prepayments	-	-	173,277	173,277
Due from other funds	12,781	-	-	12,781
Loans to other funds	192,812	-	-	192,812
Long term receivables	203,137	-	36,722	239,859
Total assets	$ 4,059,941	$ 4,172	$ 7,536,329	$ 11,600,442
LIABILITIES				
Liabilities:				
Accounts payable	$ 387,318	$ 4,172	$ 149,984	$ 541,474
Accrued liabilities	510			$ 510
Due to other governments	11,201		-	11,201
Due to other funds	-	-	12,781	12,781
Deposits	192,091	-	-	192,091
Total liabilities	591,120	4,172	162,765	758,057
DEFERRED INFLOWS OF RESOURCES				
Long-term notes receivable	203,137	-	36,422	239,559
FUND BALANCES				
Nonspendable	-	-	51,453	51,453
Restricted for streets	-	-	3,625,240	3,625,240
Restricted for housing	-	-	710,036	710,036
Restricted for public safety	-	-	476,362	476,362
Restricted for library	-	-	497,051	497,051
Restricted for public facilities	-	-	358,902	358,902
Restricted for parks	-	-	246,841	246,841
Restricted for debt service	-	-	399,328	399,328
Assigned for capital projects	-	-	971,929	971,929
Assigned for economic uncertainties	1,973,795	-	-	1,973,795
Unassigned	1,291,889	-	-	1,291,889
Total fund balances	3,265,684	-	7,337,142	10,602,826
Total liabilities, deferred inflows of resources and fund balances	$ 4,059,941	$ 4,172	$ 7,536,329	$ 11,600,442

Total Governmental Fund Balances	$ 10,602,826
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	38,312,056
The assets and liabilities of the internal service funds are included in the governmental actvities in the statement of net position	859,361
Long-term notes receivable are reported as a deferred inflow of resources in the funds, but are not deferred in the statement of net position	239,559
Some liabilities, including bonds, notes, leases, claims, compensated absences, and accrued interest are not due and payable in the current period and are therefore not reported in the funds	(8,872,155)
Net Position of Governmental Activities	$ 41,141,647

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statements of Revenues, Expenditures, and
Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2014

	General Fund	Measure A Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Property taxes	$ 3,843,026	$ -	$ 284,929	$ 4,127,955
Sales taxes	2,594,935	-	-	2,594,935
Transient occupancy taxes	1,732,607	-	-	1,732,607
Other taxes	449,301	-	-	449,301
Licenses and permits	312,156	-	-	312,156
Fines and forfeits	97,115	-	-	97,115
Intergovernmental	141,210	-	377,279	518,489
Interest and rents	224,494	(2,045)	20,214	242,663
Charges for services	418,076	-	1,772,232	2,190,308
Miscellaneous	219,948	77,500	199,249	496,697
Total revenues	10,032,868	75,455	2,653,903	12,762,226
EXPENDITURES				
Current:				
General government	2,473,834	-	36,890	2,510,724
Highways and streets	-	-	2,039	2,039
Public safety	3,333,030	-	133,267	3,466,297
Public works	1,355,577	276,668	34,917	1,667,162
Library	918,757	-	360,218	1,278,975
Parks and recreation	79,605	-	262,521	342,126
Intergovernmental	-	1,901,700	-	1,901,700
Debt service:				
Principal	215,101	360,454	150,000	725,555
Interest	36,096	166,350	30,450	232,896
Capital outlay	-	-	1,406,942	1,406,942
Total expenditures	8,412,000	2,705,172	2,417,244	13,534,416
Excess (deficiency) of revenues over expenditures	1,620,868	(2,629,717)	236,659	(772,190)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	1,662,041	1,374,506	3,036,547
Transfers out	(2,886,337)	-	(827,394)	(3,713,731)
Total other financing sources (uses)	(2,886,337)	1,662,041	547,112	(677,184)
Net change in fund balances	(1,265,469)	(967,676)	783,771	(1,449,374)
Fund balances, July 1	4,531,153	967,676	6,553,371	12,052,200
Fund balances, June 30	$ 3,265,684	$ -	$ 7,337,142	$ 10,602,826

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2014

Net Change in Fund Balances - Total Governmental Funds	$ (1,449,374)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays ($241,014) are more than than depreciation ($ 1,100,027) in the current period.	(859,013)
Repayments of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the statement of net position.	725,555
Changes in some long-term liabilities such as claims and accrued interest on long-term debt do not require or provide current financial resources and are therefore not reported in the funds	27,215
Internal service funds are closed by charging additional amounts or reducing charges to participating governmental activities to completely cover the internal service fund's costs for the year	586,319
Some expenses in the statement of activities for noncurrent liabilities such as long-term compensated absences do not require the use of current financial resources and are therefore not reported in the funds	28,819
Long-term notes receivable are recognized as revenue in the funds when collected and are reported as a deferred inflow of resources	(96,646)
Net differences	412,249
Change in Net Assets of Governmental Activities	$ (1,037,125)

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Net Position
Proprietary Funds
June 30, 2014

	Enterprise Funds			Governmental
	Water	Wastewater	Totals	Activities-Internal Service Fund
ASSETS				
Current assets:				
Cash and cash equivalents	$ 6,384,447	$ 1,694,683	$ 8,079,130	$ 203,326
Receivables(net)	324,376	160,408	484,784	-
Total current assets	6,708,823	1,855,091	8,563,914	203,326
Noncurrent assets:				
Other assets:				
Cash and cash equivalents	5,401,066	1,500,295	6,901,361	-
Other receivables	325,727	57,560	383,287	-
Total other noncurrent assets	5,726,793	1,557,855	7,284,648	-
Capital assets:				
Capital assets not being depreciated:				
Land	345,367	3,087,123	3,432,490	-
Construction in progress	3,968,874	1,361,822	5,330,696	-
Total capital assets not being depreciated	4,314,241	4,448,945	8,763,186	-
Capital assets being depreciated				
Buildings	1,755,510	1,805,421	3,560,931	-
Vehicles	-	-	-	4,017,352
Equipment	2,604,129	2,070,511	4,674,640	-
Imrpovements	10,888,959	6,085,799	16,974,758	-
Lines	4,975,814	1,476,256	6,452,070	-
Less accumulated depreciation	(11,574,476)	(6,481,782)	(18,056,258)	(3,154,430)
Capital assets being depreciated, net	8,649,936	4,956,205	13,606,141	862,922
Total noncurrent assets	18,690,970	10,963,005	29,653,975	862,922
Total assets	$ 25,399,793	$ 12,818,096	$ 38,217,889	$ 1,066,248
DEFERRED OUTFLOWS OF RESOURCES:				
Loss on advance refunding, net	$ 575,534	$ -	$ 575,534	$ -
LIABILITIES				
Current liabilities:				
Accounts payable	$ 439,555	$ 96,995	$ 536,550	$ 11,528
Compensated absences	60,000	50,000	110,000	-
Accrued interest payable	132,434	31,979	164,413	-
Other current liabilities	79,429	1,325	80,754	-
Sick leave termination benefits due in one year	-	-	-	90,000
Installment agreements due within one year	478,478	126,522	605,000	-
Total current liabilities	1,189,896	306,821	1,496,717	101,528
Noncurrent liabilities:				
Installment agreements	12,131,522	3,063,478	15,195,000	-
Compensated absences	98,570	73,499	172,069	-
Loans from other funds	84,402	108,410	192,812	-
Sick leave termination benefits	-	-	-	105,359
Discounts on the sale of debt	-	(17,420)	(17,420)	-
Premium on sale long-term debt	151,079	45,967	197,046	-
Total noncurrent liabilities	12,465,573	3,273,934	15,739,507	105,359
Total liabilities	13,655,469	3,580,755	17,236,224	206,887
NET POSITION				
Net investment in capital assets	6,179,698	7,686,898	13,866,596	862,922
Unrestricted	6,140,160	1,550,443	7,690,603	(3,561)
Total net position	$ 12,319,858	$ 9,237,341	$ 21,557,199	$ 859,361

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	Emterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
OPERATING REVENUES				
Charges for services	$ 4,883,409	$ 2,143,947	$ 7,027,356	$ 149,220
Miscellaneous	12,491	8,925	21,416	-
Total operating revenues	4,895,900	2,152,872	7,048,772	149,220
OPERATING EXPENSES				
Personnel services	1,131,354	827,027	1,958,381	15,275
Purchased water	1,327,251	-	1,327,251	-
Fuel	-	-	-	67,130
Utilities	170,384	85,755	256,139	-
Other supplies and expenses	498,635	429,526	928,161	59,527
Depreciation and amortization	792,559	473,784	1,266,343	98,876
Total operating expenses	3,920,183	1,816,092	5,736,275	240,808
Operating income	975,717	336,780	1,312,497	(91,588)
NON-OPERATING REVENUES (EXPENSES)				
Interest and investment revenue	25,476	5,515	30,991	723
Interest expense	(343,880)	(69,139)	(413,019)	-
Net non-operating revenues (expenses)	(318,404)	(63,624)	(382,028)	723
Income (loss) before contributions and transfers	657,313	273,156	930,469	(90,865)
Contributions and transfers:				
Transfers in	-	-	-	677,184
Capital contributions	287,140	4,900	292,040	-
Total contributions	287,140	4,900	292,040	677,184
Change in net position	944,453	278,056	1,222,509	586,319
Total net position, July 1	11,375,405	8,959,285	20,334,690	273,042
Total net position, June 30	$ 12,319,858	$ 9,237,341	$ 21,557,199	$ 859,361

See accompanying notes to the basic financial statements

CITY OF ST HELENA
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	$ 4,970,843	$ 2,152,164	$ 7,123,007	$ -
Charges to other funds	-	-	-	$ 149,504
Payments to suppliers	(2,180,248)	(430,027)	(2,610,275)	(121,815)
Payments to employees	(1,101,869)	(802,656)	(1,904,525)	(103,922)
Net cash provided by (used for) operating activities	1,688,726	919,481	2,608,207	(76,233)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers in	-	-	-	677,184
Collections on long-term receivables	30,429	20,313	50,742	-
Net cash provided by (used for) noncapital financing activities	30,429	20,313	50,742	677,184
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Capital contributions	287,140	4,900	292,040	-
Payments on long-term debt principal	(464,565)	(125,435)	(590,000)	-
Interest paid on long-term debt	(536,641)	(129,436)	(666,077)	-
Purchases of capital assets	(1,668,620)	(273,256)	(1,941,876)	(677,184)
Net cash provided by (used for) capital and related financing activities	(2,382,686)	(523,227)	(2,905,913)	(677,184)
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest receipts	25,476	5,515	30,991	723
Net cash provided by investing activities	25,476	5,515	30,991	723
Net increase (decrease) in cash and cash equivalents	(638,055)	422,082	(215,973)	(75,510)
Balances-beginning of the year	12,423,568	2,772,896	15,196,464	278,836
Balances-end of the year	$ 11,785,513	$ 3,194,978	$ 14,980,491	$ 203,326

See accompanying notes to the basic financial statements

(Continued)

CITY OF ST HELENA
Statement of Cash Flows
Proprietary Funds
For the Year Ended June 30, 2014

	Enterprise Funds			Governmental Activities-Internal Service Fund
	Water	Wastewater	Totals	
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating income (loss)	$ 975,717	$ 336,780	$ 1,312,497	$ (91,588)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation and amortizaton expense	792,559	473,784	1,266,343	98,876
Change in assets and liabilities:				
Decrease (increase) in accounts receivable	75,616	(708)	74,908	285
Increase (decrease) in accounts payable	(209,949)	77,948	(132,001)	4,842
Decrease (increase) in prepayments	25,971	7,306	33,277	-
Increase (decrease)in other liabilities	28,812	24,371	53,183	(88,648)
Net cash provided by (used for) operating activities	$ 1,688,726	$ 919,481	$ 2,608,207	$ (76,233)

Noncash capital financing activities:
None.

See accompanying notes to the basic financial statements

City of St Helena
Statement of Fiduciary Net Position
June 30, 2014

	Agency Fund
ASSETS	
Cash and cash equivalents	$ 23,770
Assessments receivable	28,674
Total assets	$ 52,444
LIABILITIES	
Accounts payable	$ 51,387
Deposits payable to Tourism Business Improvement District	$ 1,057
Total liabilities	$ 52,444

See accompanying notes to the basic financial statements

1. Summary of Significant Accounting Policies

A. Reporting Entity

The City of St Helena is a municipal corporation governed by an elected five-member City Council. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The City has no component units.

The City provides customary municipal services including general governmental activities, police and a volunteer fire department, streets and street lighting, maintenance, parks and recreation activities, planning and zoning, public library services, and water and wastewater utility services.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of changes in net position) report information on all activities of the City. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting,* as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Note 1. Summary of Significant Accounting Policies (continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

Property taxes, sales taxes, transient occupancy taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Measure A special revenue fund* used to account for grants and allocations restricted in use to flood control and flood mitigation projects and purposes.

The government reports the following major proprietary funds:

The *water and wastewater enterprise funds* account for the water distribution system, sewage treatment plant, sewage pumping stations and collection systems.

Additionally, the City reports the following fund type:

The internal service fund is used to account for the City's vehicle fleet and services provided to other City departments on a cost reimbursement basis such as sick leave termination benefits.

The City applies all applicable Financial Accounting Standards Board (FASB) pronouncements issued before November 30, 1989 in accounting and reporting for its proprietary operations, and the provisions of GASB Statement Number 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and wastewater function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise and internal service funds are charges to the customers for sales and services. The enterprise funds also recognize as operating revenue the portion of tap fees, connection fees and impact fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the City to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds, repurchase agreements, the State Treasurer's Investment Pool, and the California Asset Management Program (CAMP).

Investments for the City are reported at fair value. The State Treasurer's Investment Pool and CAMP operate in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable government funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are not shown net of an allowance for uncollectibles.

Property taxes are levied as of March 1 on property values assessed as of the same date. State statutes provide that the property tax rate be limited generally to one percent of market value, be levied by only the County, and be shared by applicable jurisdictions. The County of Napa collects the taxes and distributes them to taxing jurisdictions on the basis of assessed valuations subject to voter-approved debt. Property taxes are due on November 1 and March 1, and become delinquent on December 10 and April 10. The City receives property taxes pursuant to an arrangement with the County known as the "Teeter Plan". Under the plan, the County assumes responsibility for the collection of delinquent taxes and pays the full allocation to the City. The City recognizes property tax revenues in the fiscal year in which they are due to the City.

3. Inventories and Prepaid Items

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $ 10,000 ($25,000 for infrastructure type assets) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Under the GASB 34 Implementation Rules, the City was not required to record infrastructure assets existing or acquired prior to July 1, 2001; and the City has not recorded such assets. The City may elect to record such infrastructure assets in the future. The costs of normal maintenance and repairs that do not add to the value of asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the City are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings and improvements	10 - 50
Public domain infrastructure	50
System infrastructure	50
Vehicles and equipment	4-10

5. Compensated Absences

It is the government's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. There is a liability for a portion of unpaid accumulated sick leave since the City does have a policy to pay certain amounts when employees separate from service with the City. All vacation pay is accrued when incurred in the government-wide and proprietary fund financial statements. Compensated absences including sick leave are reported in the governmental funds only if they have matured and are currently payable. The entire liability is reported in the statement of net assets for governmental activities in the government-wide financial statements.

6. Long-term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets.

7. Deferred Outflows and Deferred Inflows of Resources

Certain transactions that result in the consumption or acquisition of assets in one period that are applicable to future periods are reported as deferred outflows of resources and deferred inflows of resources, respectively, and distinguishes them from assets and liabilities. For the City, the most significant deferred inflow of resources relates to the reporting of long-term receivables in the city's governmental funds where the related revenue is not available for use; and the loss on advance refunding in the proprietary water fund.

Note 1. Summary of Significant Accounting Policies (Continued)

D. Assets, Liabilities, and Net Assets or Equity (Continued)

8. *Fund Balances – Governmental Funds*

Fund balances for governmental funds are reported in classifications based primarily on the extent to which the City is bound to honor constraints about the specific purposes for which amounts in those funds can be spent. These classifications include (1) nonspendable, (2) restricted, (3) committed, (4) assigned and (5) unassigned amounts. Nonspendable amounts generally are items not expected to be converted into cash within a year such as inventories and prepaid items. Restricted amounts include those where constraints placed on the uses of resources are externally imposed by grantors, contributors, other governments or by laws or regulations. Committed amounts are those that can only be used for a specific purpose as determined by the City Council. Such committed amounts maybe redeployed for other uses only by the direction of the City Council. Assigned amounts are fund balance amounts constrained by the City's intent to be used for specific purposes as determined by the City Council. Unassigned fund balance amounts are the residual amounts reported in only the general fund or funds having deficit fund balances.

Committed and assigned amounts are established, modified, or rescinded by the City Council adopting such action by resolution.

When expenditures are incurred for which both restricted and unrestricted (committed, assigned or unassigned) amounts are available, the City considers restricted amounts to have been spent first. When expenditures are incurred for which any class of unrestricted fund balances could be used, the City considers committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

2. Reconciliation of Government-Wide and Fund Financial Statements

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-Wide Statement of Position Assets

The governmental fund balance sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statements of net position. One element of that reconciliation explains that "capital assets are not financial resources and are not reported in the funds." The details of this $38,312,056 difference are as follows:

Capital assets	$	47,942,525
Less: Accumulated depreciation		(9,630,469)
Net adjustment to increase *fund balance – total governmental funds* to arrive at *net assets – governmental activities*	$	38,312,056

Another element of the reconciliation explains that "long-term liabilities" are not due and payable in the current period and are therefore not reported in the funds. The details of this $8,872,155 difference are as follows:

Long-Term Debt Obligations:		
General obligation bonds	$	505,000
Capital lease obligations		1,202,842
State Revolving Fund (SRF) Loan		6,570,807
Unpaid vacation		431,526
Accrued interest payable		91,992
Other obligations		69,988
Net adjustment to decrease fund balance total governmental Funds to arrive at net position - governmental activities	$	(8,872,155)

B. Explanation of Certain Differences Between the Governmental Fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the Government-Wide Statement of Activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of these assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this $412,249 difference and other significant components of the difference are as follows:

Capital outlay	$ 241,014
Depreciation expense	(1,100,027)
Repayment of long-term debt principal	725,555
Other items	545,707
Net adjustment to increase *net changes in fund balances – total governmental funds* to arrive at *changes in net position of governmental activities*	$ 412,249

3. Stewardship, Compliance, and Accountability

A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. All annual appropriations lapse at fiscal year end. On or before the end of each fiscal year, all agencies of the City submit requests for appropriations to the City Manager so that a budget may be prepared. By May 15 of each year, the proposed budget is presented to the council for review. The council holds public hearings and a final budget must be prepared and adopted no later than June 30.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the City Manager. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the fund level. The Council made several supplemental budgetary appropriations throughout the year. The supplemental budgetary appropriations made in the general fund were not material. Encumbrance accounting is employed in governmental funds.

B. Budgetary Stewardship

Two nonmajor governmental funds exceeded their approved expenditures budgets for the fiscal year ended June 30, 2014. Appropriation budgets including transfers out were exceeded by the general fund ($2,404,713 including transfers and $492,672 excluding transfers), and appropriations were exceeded in the Measure A Fund by $1,924,981 These large unfavorable budget variances are related to each other and were funded by the City's general fund. The general fund transferred $1,662,041 into the Measure A fund for the purpose of refunding to State Agencies $1,901,700 in grant funds previously approved by grantors in connection with the City's Floodwall project.

The $24,139 fund deficit in the recreation programs fund will be cured by future program charges or general fund subsidies.

4. Detailed Notes on All Funds

A. Deposits and Investments

Deposits and investments consisted of the following at June 30, 2014:

Demand deposits and savings	$ 2,906,321
Investments held by trustees	6,901,359
Investments	15,113,786
Total	$ 24,921,466

Custodial Credit Risk-Deposits. Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City's policy for deposits is that they will be made in institutions in California, and that they shall be insured or fully collateralized with government securities. At June 30, 2014, $2,994,694 of the City's bank balances of $3,244,694 was exposed to credit risk as follows:

Uninsured and collateral held by pledging bank's agent But not in the City's name:	$ 2,994,694

As of June 30, 2014 the City had the following investments:

Type Investment	Average Weighted Maturity	Fair Value
Federal Agency Bonds and Notes	1.5 years	$ 2,480,171
Corporate notes	1.17 year	1,629,447
U.S. Treasury Notes	2.14 Years	3,060,616
Negotiable certificates deposit	.68 Year	924,365
Wilmington US Govt. Money market	180 days	6,901,359
Local Agency Investment Fund	232 days	6,855,830
Mutual funds	180 days	36,142
CAMP Pooled money market	54 days	127,215
Total Investments		$ 22,015,145

Interest Rate Risk - As a means of limiting its exposure to fair value losses arising from rising interest rates, the City has a formal policy which limits City purchased investments to securities having a remaining maturity date from time of purchases to five years or less.

Credit Risk - The City's investment policy limits investments in mutual and money market funds to the top two ratings issued by nationally recognized statistical ratings organizations. Investments in obligations explicitly guaranteed by the U.S. government are not considered to have credit risk and do not require the disclosure of credit quality. The Local Agency Investment Fund is unrated. The mutual funds, CAMP Reserve Fund's Federal Agency bonds and notes, and U.S. Treasury notes are rated AAA. *Concentration of Credit Risk* - Investments explicitly guaranteed by the U.S. government and investments in mutual funds, and external investment pools such as those held by the City are excluded from concentration of credit risk disclosures.

Custodial Credit Risk - For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or the collateral securities that are in the possession of an outside party. Investments in mutual funds and external investment pools are not subject to custodial credit risk because these investments are not evidenced by specific securities. Of the City's $7,170,234 investment in Federal agency securities, Corporate notes and U.S. Treasury Notes, all investments are held by the City's agent in the name of the City and not by the counterparty The Federal Agency bonds and notes consists principally of Freddie MAC and Fannie Mae notes. All Federal Agency obligations were rated AA+ by S&P and Aaa by Moodys at June 30, 2014.

4. Detailed Notes on All Funds (Continued)

B. Receivables

Receivables as of year-end for the government's individual major and nonmajor funds in the aggregate, net of the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Nonmajor and Internal Service	Total Governmental	Water Enterprise	Wastewater Enterprise
Receivables:					
Taxes	$ 1,119,496	$ -	$ 1,119,496	$ -	$ -
Accounts	39,491	870	40,361	302,997	146,127
Governments	-	104,156	104,156	-	-
Interest	3,821	-	3,821	-	-
Subtotal current	1,162,808	105,026	1,267,834	302,997	146,127
Interest	-	-	-	21,379	14,281
Notes receivable	203,137	36,722	239,859	325,727	57,560
Net total receivables	$ 1,365,945	$ 141,748	$ 1,507,693	$ 650,103	$ 217,968

Revenues of the water and wastewater enterprises are reported net of uncollectible amounts. Total uncollectible amounts related to revenues of the current period are not material at year-end.

Long-term notes receivable of $623,146 consists primarily of two notes relating to affordable housing projects. The notes are repayable in annual installments to the extent that the housing projects generate excess cash flows. Both notes are secured by deeds of trust on the real properties and mature in 2022 for $144,046 and in 2047 for $479,100.

4. Detailed Notes on All Funds (Continued)

C. Capital Assets

Capital asset activity for the year ended June 30, 2014 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$ 8,336,654	$ -	$ -	$ 8,336,654
Construction in progress	1,875,906	-	1,377,831	498,075
Total capital assets, not being depreciated	10,212,560	-	1,377,831	8,834,729
Capital assets, being depreciated:				
Buildings	7,537,252	1,433,351	-	8,970,603
Improvements	8,406,662	-	-	8,406,662
Floodwall infrastructure	18,913,620	-	-	18,913,620
Vehicle fleet, internal service	3,517,218	677,184	(177,050)	4,017,352
Equipment	2,631,418	185,494	-	2,816,912
Total capital assets being depreciated	41,006,170	2,296,029	(177,050)	43,125,149
Less accumulated depreciation for:				
Buildings	(3,851,785)	(219,764)	-	(4,071,549)
Vehicle fleet, internal service	(3,232,604)	(98,876)	177,050	(3,154,430)
Improvements	(2,780,610)	(384,088)	-	(3,164,698)
Floodwall infrastructure	(378,272)	(378,272)	-	(756,544)
Machinery and equipment	(1,519,775)	(117,903)	-	(1,637,678)
Total accumulated depreciation	(11,763,047)	(1,198,903)	177,050	(12,784,900)
Total capital assets, being depreciated, net	29,243,123	1,097,126	-	30,340,249
Governmental activities capital assets, net	$ 39,455,683	$ 1,097,126	$(1,377,831)	$ 39,174,978

4. Detailed Notes on All Funds (Continued)

C. Capital Assets (Continued)

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$ 3,432,490	$ -	$ -	$ 3,432,490
Construction in progress	3,181,031	2,149,665	-	5,330,696
Total capital assets, not being depreciated	6,613,521	2,149,665	-	8,763,186
Capital assets, being depreciated:				
Buildings	3,560,931	-	-	3,560,931
Systems	23,426,828	-	-	23,426,828
Machinery and equipment	4,615,729	58,911		4,674,640
Total capital assets, being depreciated	31,603,488	58,911	-	31,662,399
Less accumulated depreciation for:				
Buildings	(1,688,837)	(51,383)	-	(1,740,220)
Systems	(12,080,314)	(956,226)	-	(13,036,540)
Machinery and equipment	(3,020,764)	(258,734)	-	(3,279,498)
Total accumulated depreciation	(16,789,915)	(1,266,343)	-	(18,056,258)
Total capital assets, being depreciated, net	14,813,573	(1,207,432)	-	13,606,141
Business-type activities capital assets, net	$21,427,094	$942,233	$ -	$22,369,327

Construction in progress consists primarily of system improvement projects including design and construction costs for a new water tank. During fiscal 2014, $250,058 in construction period interest related to the 2012 financing agreements was capitalized in construction in progress.

Depreciation was charged to functions/programs of the City as follows:

Governmental activities:	
General government	$ 147,539
Public safety	131,228
Public works and streets	220,354
Public works – floodwall barrier	378,272
Vehicles internal service	98,876
Library	91,642
Recreation	130,992
Total depreciation	$ 1,198,903
Business-type activities:	
Water	$ 792,559
Wastewater	473,784
Total depreciation and amortization	$ 1,266,343

4. Detailed Notes on All Funds (Continued)

D. Interfund Receivables, Payables, and Transfers

1. The composition of interfund balances of June 30, 2014 is as follows:

Receivable Fund	Payable Fund	Amount
General fund	Water	$ 84,402
General	Wastewater	108,410
Total		$ 192,812

The due from other funds of $192,812 represents primarily cash flow advances made by the City's general fund and governmental funds to these other funds in order to conduct operations and projects pending reimbursement and payments of entitlements by grantor agencies and other governments.

2. Interfund transfers at June 30, 2014 were as follows:

Transfers out:	City Capital Projects	Internal Service Fund	Measure A Fund	Other Major and Nonmajor Funds	Totals
General fund	$ 600,000	$ -	$ 1,662,041	$ 624,296	$ 2,886,337
Capital projects fund	-	580,864	-	-	580,864
Other nonmajor	-	96,320	-	150,210	246,530
Totals	$ 600,000	$677,184	$ 1,662,041	$ 774,506	$ 3,713,731

The transfers out of the general fund were made to subsidize recreation programs, the teen center and to transfer funds into the City's capital projects fund and street improvement fund. The transfers out of the nonmajor funds were made primarily to provide funds for capital projects. The $1,662,041 transfer out of the general fund to the Measure A fund was made for the purpose of providing funds to refund amounts to the State of California for floodwall project grant funds.

E. Capital Leases

The City has entered into three capital leases to finance the acquisition of a land parcel, fire station improvements, and an aerial fire truck. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date, the original lease amounts in the aggregate were $4,156,982. The assets acquired through the capital leases have been capitalized in the accounting records at $4.4 million.

4. Detailed Notes on All Funds (Continued)

E. Capital Leases (Continued)

The future minimum lease obligation and the net present values of these minimum lease payments at June 30, 2014 were as follows:

Fiscal Year	General Fund
2015	$ 236,272
2016	236,272
2017	236,272
2018	236,272
2019	142,384
2020-2021	213,575
Total minimum lease payments	1,301,047
Less amounts representing interest	(98,205)
Net present value of minimum lease payments	$ 1,202,842

The general fund is used to pay debt service on the capital lease obligations.

F. Long-Term Debt

General Obligation Bonds

The City issued 1996 General Obligation Bonds in an original amount of $2,175,000 to provide funds for construction of a new fire station. The bonds are secured by a voter-approved levy of ad valorem taxes, mature each July 1 through 2016 and bear interest at rates of from 5.0 to 6.75 percent. Annual debt service requirements to maturity for the GO Bonds are as follows:

Fiscal Year	Principal	Interest	Totals
2015	$ 160,000	$ 26,512	$ 186,512
2016	170,000	13,650	183,650
2017	175,000	4,594	179,594
	$ 505,000	$ 44,756	$ 549,756

A special voter approved tax is accounted for in a debt service fund and is used to pay the debt service on the general obligation bonds.

4. Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

State Revolving Fund (SRF) Loan - The City obtained a $9,100,000 loan from the State Water Resources Control Board (of which the City borrowed only $7,999,500) for the purpose of financing the acquisition of land parcels and construction costs related to a floodwall barrier project with the City. The loan bears interest at 2.4 percent per annum and is repayable in annual installments of principal and interest through fiscal 2029.The City has pledged Measure A sales tax revenue allocations as security for repayment of the loan. Estimated debt service on the loan proceeds received through June 30, 2014 is:

Fiscal Year	Principal	Interest	Totals
2015	$ 369,104	$ 157,701	$ 526,805
2016	377,965	148,840	526,805
2017	387,035	139,770	526,805
2018	396,324	130,481	526,805
2019	405,836	120,969	526,805
2020 -2024	2,180,037	453,988	2,634,025
2025-2029	2,454,505	179,520	2,634,025
Totals	$ 6,570,806	$ 1,331,269	$ 7,902,075

Water 2006A Installment Agreement - The City, on March 28, 2006, entered into an $8,885,000 installment purchase agreement with the California Statewide Communities Development Authority in connection with the Authority's Pooled Financing Program. Under the Program and the Agreement, the Authority issues its water revenue bonds and then loans the proceeds to other governments the repayment of which is secured by the installment purchase agreements. The agreement bears interest at rates of 3.0 to 4.5 percent.

The City entered into the agreement to obtain funds to make $5,400,000 water system improvements and to advance refund the City's $3,174,989 outstanding 2004 water refunding loan. The advance refunding resulted in a difference between the reacquisition price and carrying value of the old debt of $791,740. This difference, reported in the accompanying financial statements, net of accumulated amortization as a deduction from the installment agreement payable, is being charged to interest expense through the year 2032. Future debt service is:

Fiscal Year	Principal	Interest	Totals
2015	$ 275,000	$ 317,856	$ 592,856
2016	285,000	307,178	592,178
2017	295,000	295,941	590,941
2018	305,000	284,125	589,125
2019	320,000	271,626	591,626
2020 -2024	1,805,000	1,127,299	2,932,299
2025- 2029	2,285,000	645,725	2,930,725
2030-2032	1,640,000	112,726	1,752,726
Totals	$ 7,210,000	$ 3,362,476	$ 10,572,476

The City has pledged future water system revenues, net of specified operating expenses, to repay the $8.88 million borrowed under the installment arrangement. Annual principal and interest payments on the agreement are expected to require 33 percent of system net revenues. Total interest and principal remaining to be paid on the agreement is $10,572,476. Principal and interest paid for the current fiscal year and total system net revenues as defined were $ 592,816 and $1,793,752 respectively.

4. Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Wastewater 2005B Installment Agreement. The City in July of 2005 entered into a $2,220,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make wastewater system improvements. The agreement bears interest at rates of 2.50 to 4.375 percent per annum and is payable each October 1 and April1 commencing October 1, 2005 and continuing until April 1, 2031. The agreement is secured by a pledge of the net revenues of the system. The City has pledged future wastewater system revenues, net of specified operating expenses, to repay $2,220,000 borrowed under the installment agreement. Proceeds from the agreement provided financing for the $2.1 million in system improvements. Annual principal and interest payments on the agreement are expected to require less than 17 percent of system net revenues. Total interest and principal remaining on the agreement is $2,377,982. Principal and interest paid for the current fiscal year and total system net revenues were $141,663 and $816,079, respectively. Future debt service on the 2005B agreement is:

Fiscal Year	Principal	Interest	Totals
2015	$ 70,000	$ 69,265	$ 139,265
2016	75,000	66,690	141,690
2017	75,000	63,952	138,952
2018	80,000	61,045	141,045
2019	85,000	57,878	142,878
2020- 2024	465,000	234,447	699,447
2025- 2029	575,000	123,003	698,003
2030-2031	265,000	11,702	276,702
Totals	$ 1,690,000	$ 687,982	$ 2,377,982

Water and Wastewater 2012B Installment Agreement. The City in June of 2012 entered into a $7,155,000 installment purchase agreement with the California Statewide Communities Development Authority for the purpose of obtaining funds to make water and wastewater system improvements. The agreement bears interest at rates of 2 to 5 percent per annum and is payable each October 1 and April 1 commencing October 1, 2013 and continuing until October 31, 2032. The agreement is secured by a pledge of the net revenues of the water and wastewater system. The City has pledged future system revenues, net of specified operating expenses, to repay $7,155,000 borrowed under the installment agreement. Annual principal and interest payments on the agreement are expected to require less than 46 percent of system net revenues. No Principal was due or paid in fiscal year 2013. The City, under the arrangement, has allocated $5,599,565 of the agreement to its water enterprise and $1,555,435 to its wastewater enterprise. Debt service for the water system is:

Fiscal Year	Principal	Interest	Totals
2015	$ 203,478	$ 203,674	$ 407,152
2016	211,304	197,452	408,756
2017	219,130	190,995	410,125
2018	223,043	183,247	406,290
2019	230,870	176,478	407,348
2020- 2024	1,283,479	781,460	2,064,939
2025- 2029	1,537,826	479,642	2,017,468
2030- 2033	1,490,870	122,165	1,613,035
Totals	$ 5,400,000	$ 2,335,113	$ 7,735,113

4. Detailed Notes on All Funds (Continued)

F. Long-Term Debt (Continued)

Water and Wastewater 2012B Installment Agreement (Continued) Future debt service for the wastewater system is:

Fiscal Year	Principal	Interest	Totals
2015	$ 56,522	$ 56,576	$ 113,098
2016	58,696	54,748	113,444
2017	60,870	53,055	113,925
2018	61,957	50,903	112,860
2019	64,130	49,022	113,152
2020- 2024	356,521	208,740	565,261
2025- 2029	427,174	133,233	560,407
2030- 2033	414,130	33,935	448,065
Totals	$ 1,500,000	$ 640,212	$ 2,140,212

Reimbursement Agreement. The agreement is payable to developers when and to the extent that building permit fees are collected for the construction of buildings on certain parcels of land located within specified building zones.

Changes in long-term liabilities - Long-term debt activity for the 2014 fiscal year was as follows:

	Beginning Balances	Additions	Reductions	Ending Balances	Due In One Year
Governmental-Type					
G.O. Bonds	$ 655,000	$ -	$ 150,000	$ 505,000	$ 160,000
Capital leases	1,417,943	-	215,101	1,202,842	205,360
State Revolving Loan (SRF)	6,931,260	-	360,454	6,570,806	369,104
Compensated absences	744,350	82,535	200,000	626,885	431,526
Claims	39,248	35,000	35,000	39,248	20,000
Reimbursement agreement	30,740	-	-	30,740	-
Totals	$ 9,818,542	$ 117,535	$960,555	$ 8,975,522	$ 1,185,990
Business-Type					
Installment agreements:					
Water -2012B	$ 5,599,565	$ -	$ 199,565	$ 5,400,000	$ 203,478
Water - 2006A	7,475,000	-	265,000	7,210,000	275,000
Wastewater-2012B	1,555,435	-	55,435	1,500,000	56,522
Wastewater -2005B	1,760,000	-	70,000	1,690,000	70,000
Compensated absences	229,538	100,000	47,469	282,069	110,000
Totals	$ 16,619,538	$ 100,000	$ 637,469	$ 16,082,069	$ 715,000

5. Other Information

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries insurance.

The City is a member of the Redwood Empire Municipal Insurance Fund a joint powers authority, which provides joint protection programs for public entities covering automobile, general liability, errors and omission losses, property and workers compensation claims. Under the program, the City has a $10,000 general liability retention limit similar to a deductible with the Fund being responsible for losses above that amount up to $500,000. The Fund carries excess liability coverage to a total of $39.5 million in excess of its $500,000 retention limit per occurrence through the California Joint Powers Risk Management Authority and its excess insurers.

The Fund covers workers compensation claims up to its self-insurance limit of $1 million. A purchased excess policy insures the Fund for an additional $1 million to provide aggregate coverage of up to $2 million per claim. The City pays an annual premium to the Fund; the City may share in any surplus revenues or may be required to pay additional assessments based upon the Fund's operating results. The Fund also provides property coverage up to $300 million per occurrence for its members.

The City paid no material uninsured losses during the 2014 fiscal year.Financial statements of the JPA Fund may be obtained from their administrative offices located at 414 W. Napa Street, Sonoma, California 95476.

Liabilities of the City are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). The result of the process to estimate the claims liability is not an exact amount as it depends on many complex factors, such as inflation, changes in legal doctrines, and damage awards. Accordingly, claims are reevaluated periodically to consider the effects of inflation, recent claim settlement trends (including frequency and amount of pay-outs), and other economic and social factors.

The estimate of the claims liability also includes amounts for incremental claim adjustment expenses related to specific claims and other claim adjustment expenses regardless of whether allocated to specific claims. Estimated recoveries, for example from salvage or subrogation, are another component of the claims liability estimate. Settlements have not exceeded coverage for each of the past three fiscal years except in fiscal 2013 relating to a claim for a dispute over a land purchase.

Changes in the balances of claims liabilities during the past two years are as follows:

	Year Ended 6/30/2013	Year Ended 6/30/2014
Unpaid claims, beginning of fiscal year	$ 35,451	$ 39,248
Incurred claims (including IBNRs)	328,797	35,000
Claim payments	(325,000)	(35,000)
Unpaid claims, end of fiscal year	$ 39,248	$ 39,248

5. Other Information (Continued)

B. Contingencies and Commitments

Litigation. The City is involved in litigation incurred in the normal course of conducting City business. City management believes that, based upon consultation with its counsel, these cases, in the aggregate, are not expected to result in a material adverse financial impact on the City.

C. Jointly Governed Organizations

Jointly governed organizations are regional or other multi-governmental arrangements that are governed by representatives from each of the governments that create the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility. The City is a participant in the following organizations:

Redwood Empire Municipal Insurance Fund. The City is a member of Insurance Fund. The Fund, under the terms of a Joint Powers Agreement with the City and several other cities and governmental agencies, provides insurance coverage for general liability, automobile liability, and workers compensation claims. Under the arrangement, the Fund purchases liability, automobile liability, and workers compensation insurance and charges participating cities and governmental agencies in amounts planned to match expenses of insurance premiums, estimated payments resulting from self-insurance programs, and operating expenses. The City's obligations are limited to contributions to pay for related insurance premiums.

Napa Valley Housing Authority. The City is a member of the Napa Valley Housing Authority created to provide subsidized public housing and related assistance. The Authority was created pursuant to a Joint Powers Agreement, and the City's obligations are limited to providing funds for a prorata share of the Authority's operating costs.

Upper Valley Waste Management Agency. The City is a member of the Agency along with the City of Calistoga, Town of Yountville, and County of Napa. The Agency was formed to provide for economical regional waste management services including uniform rate reviews. Funding for operations is provided from a surcharge placed on landfill dumping fees.

Napa County Transportation and Planning Agency. City is a member of this Joint Powers Agency formed for the purpose of developing transportation planning throughout the County. The City's obligation is limited to serving on the Agency's committees.

Flood Protection Sales Tax Joint Powers Agreement. The City is a member of the Joint Powers Agency for the purpose of establishing a plan for the use and equitable distribution of the 1/2% Flood Protection Sales Tax which was passed by voters in March 1998. As a member, the City will receive allocations of the sales tax to be used for projects outlined in the agreement. To the extent the Agency has issued bonded debt and distributed allocations to its members, the Agency shall retain such sales tax revenues for repayment of the bonded debt.

D. Other Post-Employment Benefits

The government provides post retirement health insurance benefits, as per the requirements of a local resolution, for certain retirees and their dependents. The benefits vary depending upon a retiree's years of service. The government pays 100 percent of the premiums of health coverage for employees who retire from full-time service to the extent of employee's accumulated and unpaid sick leave. For the fiscal year ended June 30, 2014 there were ten employees receiving such benefits and the City paid $96,921 in premiums. The City funds these costs on a pay as you go basis. All annual required contributions (ARC) were paid during the year and the City has no net benefit obligation at year end. These benefits have been determined to be sick leave conversion benefits and not part of a retiree medical benefit plan. The City uses its internal service fund to accumulate resources for this obligation and charge other departments for the costs associated with providing this benefit.

5. Other Information (Continued)

E. Public Employees Retirement System

Plan Description. The City of St. Helena contributes to the California Public Employees Retirement System (PERS), a cost-sharing, multiple-employer, public employee, defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by the State statute and City ordinance. Copies of PERS annual financial report may be obtained from their executive office, 400 "P" Street, Sacramento, California 95814.

Funding Policy and Annual Pension Cost. The contribution requirements of plan members and the City established by and may be amended by PERS. Regular plan members are required to contribute 7 percent of their annual covered salary and safety members are required to contribute 9 percent of their covered salary. The City is required to contribute at an actuarially determined rate. The current rate for regular employees is 15 percent of covered payroll and 37.6 percent for safety employees. The City's pension cost for the most recent three year period was as follows:

Plan	Year Ending	Annual Pension Cost	Percentage of APC Contributed
Regular employees	6/30/12	$532,104	100%
	6/30/13	$414,938	100%
	6/30/14	$437,035	100%
Safety employees	6/30/12	$355,658	100%
	6/30/13	$290,042	100%
	6/30/14	$415,738	100%

F. Restricted Net Position and Nonspendable Fund Balances

Restricted Net Assets

The $3,998,393 amount for streets and public facilities in the governmental activities statement net position represent amounts to be used only for specific purposes which restrictions are imposed by laws, formal agreements or other governments and primarily relate to impact fee funds imposed for specific purposes and restricted by law to only certain specified uses.

The $497,051 restricted for library operations represents certain state revenues restricted by law for use only in regard to library functions and other library funds which can by formal agreement be used only for library purposes.

The $498,533 restricted for public safety in the governmental activities statement of net assets represents amounts that can only be used for public safety purposes.

The $51,453 nonspendable amount in the governmental funds consists primarily of amounts restricted in the permanent funds.

5. Other Information (Continued)

G. Recently Issued Accounting Pronouncements

The GASB has issued Statements Numbers 67, 68, 69 and 70 the may impact future financial reporting. Numbers 67 and 68 relate to accounting and financial reporting for pension plans. Number 69 provides guidance for reporting governmental combinations and disposals of government operations, and Number 70 provides guidance for the reporting of non-exchange financial guarantees made by governments.

GASB 68 provides that cost sharing employers are required to recognize a liability for their proportionate share of the pension liability (the collective pension liability of all pool members less the plans collective assets). The net pension liability being the difference between the present values of the projected benefit payments, less amounts of the pension plan's fiduciary net position. GASB 68 expands disclosures about pensions and required supplemental information. Management is currently evaluating the impact that adoption of GASB 67-70 will have on the City's financial statements.

III. Required Supplementary Information

City of St. Helena, *California*

Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Fund Balance, July 1	$ 3,376,711	$ 4,531,153	$ 4,531,153	$ -
Resources (inflows):				
Property taxes	3,345,710	3,345,710	3,843,026	497,316
Sales taxes	2,444,542	2,444,542	2,594,935	150,393
Transient occupancy taxes	1,645,114	1,645,114	1,732,607	87,493
Other taxes	385,200	401,547	449,301	47,754
License permits	187,200	187,200	312,156	124,956
Fines and forfeits	70,200	76,200	97,115	20,915
Interest and rents	218,000	212,000	224,494	12,494
Intergovernmental	23,747	36,256	141,210	104,954
Charges for services	439,552	444,253	418,076	(26,177)
Miscellaneous	18,700	14,000	219,948	205,948
Amounts available for charges to appropriations	12,154,676	13,337,975	14,564,021	1,226,046
Charges to appropriations:				
General government:				
City Council	155,286	163,086	106,586	56,500
City Manager\Clerk	287,841	287,841	406,831	(118,990)
City Attorney	495,000	495,000	517,111	(22,111)
Planning	404,272	437,814	575,237	(137,423)
Financial administration	257,738	257,738	267,158	(9,420)
Nondepartmental:				
Liability insurance	144,177	144,177	160,585	(16,408)
Community support	85,689	85,689	81,037	4,652
Other nondepartmental	228,976	289,371	374,211	(84,840)
Public safety:				
Police services	2,592,445	2,617,930	2,737,259	(119,329)
Fire services	556,050	591,233	595,771	(4,538)
Public works	1,359,256	1,377,462	1,355,577	21,885
Library	856,756	856,756	918,757	(62,001)
Parks and recreation:	78,956	78,956	79,605	(649)
Debt service	236,275	236,275	236,275	-
Transfers out	1,039,228	974,296	2,886,337	(1,912,041)
Total charges to appropriations	8,777,945	8,893,624	11,298,337	(2,404,713)
Fund Balance, June 30	$ 3,376,731	$ 4,444,351	$ 3,265,684	$ (1,178,667)

Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - General Fund
Note to RSI
For the Fiscal Year Ended June 30, 2014

Note A. Explanation of Difference between Budgetary Inflows and Outflows and GAAP Revenues and expenditures:

Sources/inflows resources:	
Actual amounts "available for appropriation" from budgetary comparison schedule:	$ 14,564,021
Differences - budget to GAAP:	
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(4,531,153)
Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	$ 10,032,868
Uses/outflows of resources:	
Actual amounts "total charges to appropriations" from the budgetary comparison schedule	$ 11,298,337
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(2,886,337)
Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	$ 8,412,000

Required Supplementary Information
City of St. Helena
Budgetary Comparison Schedule - Measure A
Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Fund Balance, July 1	$ -	$ 967,676	$ 967,676	$ -
Resources (inflows):				
Interest	-	-	(2,045)	(2,045)
Intergovernmental:				
Measure A Allocations	-	526,805	-	(526,805)
Miscellaneous	-	-	77,500	77,500
Transfers in	-	-	1,662,041	1,662,041
Amounts available for charges to appropriations	-	1,494,481	2,705,172	1,210,691
Charges to appropriations:				
Public Works::				
Flood control project:				
Legal and settlements	$ -	$ -	$ 14,951	$ (14,951)
Professional fees, contracts and other		253,387	261,717	(8,330)
Intergovernmental:				
Refunds	-	-	1,901,700	(1,901,700)
Debt service:				
Principal	-	369,105	360,454	8,651
Interest	-	157,699	166,350	(8,651)
Total charges to appropriations	-	780,191	2,705,172	(1,924,981)
Fund Balance, June 30	$ -	$ 714,290	$ -	$ (714,290)

Explanation of Differebce bewteen Budgetary Inflows and Outflows and GAAP Revenues and Expenditures:

Actual amounts available "available for appropriation" from above budgetray comparison schdeule:	$ 2,705,172
Differences - budget to GAAP:	
Fund balances provide budgetary resources, but are not revenues for financial reporting purposes	(967,676)
Transfers in are a budgetary resources, but are not revenues for financial reporting purposes	(1,662,041)
Total revenues as reported in the statement of revenues, expenditures, and changes in fund balances - governmental funds	$ 75,455

A. Nonmajor Governmental Funds

CAPITAL PROJECTS

The City Wide Capital Project Fund is used to account for the major capital acquisitions other than those financed by proprietary funds.

PERMANENT FUNDS

Permanent funds are used to report resources that are restricted to the extent that earnings, and not principal, may be used to support City programs. Both the Martin and Ryan Funds are trust funds wherein the income from the funds can be used to support the City's library book collection.

DEBT SERVICE FUNDS

Debt service funds are used to accumulate resources for the repayment of general long term obligations. The 1996 GO Bond Fund is used to account for a special voter approved tax to repay the fire station bonds. The St. Helena Drainage Fund is used to accumulate funds to pay for the public benefit portion of certain storm drainage immprovements.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenue sources that are legally restricted to expenditure for particular purposes. The more significant funds are described as follows:

(1) Civic Improvement Fund for permit fees to be used only for community facilities
(2) Housing Impact Fee Fund to account for fees to be used only for housing purposes
(3) Public Safety Impact Fee Fund for impact fees to be used only for police and fire equipment and facilities
(4) California Library Services Act Fund (CLSA) used to account for revenues allocated by the State for library costs
(5) Drainage Impact Fee Fund for revenues restricted for storm drainage projects
(6) Gas Tax Funds for revenues allocated by the State for street purposes only
(7) Street Improvement Fund used for the purpose of consolidating funding for street related projects
(8) Affordable Housing Impact Fee Fund used to account for fees and donations made in lieu of affordable housing
(9) Emergency Flood Relief Fund to account for flood damage assistance funds
(10) Recreation and Bocce Ball Funds for fees, donations used to finance recreation activities
(11) Public Library Foundation Fund for State grants to be used only for certain Library costs
(12) Asset Forfeiture Fund for monies from adjudicated crime cases restricted for public safety purposes
(13) Traffic Mitigation and Parking in Lieu Impact Fee Funds to account for impact fees restricted for street and parking costs
(14) Teen Center Fund for donations and other resources to be used to finance teen programs
(15) Public Safety (COPS) Fund for grant revenues to be used only for public safety
(16) Park Impact Fee Fund for revenues to be used only for park related costs
(17) Tweed Library Fund to account for rents and donations to be used only for the City library

CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue Funds					
	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act	Parks and Recreation Facilities	Drainage Impact
Assets						
Cash and investments	$ 358,902	$ 25,693	$ 214,039	$ 154,670	$ -	$ 477,078
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	-	-	-	-		-
Notes, long-term	-	-	22,171	-	-	-
Prepayments	-	-	-	-	-	-
Total assets	$ 358,902	$ 25,693	$ 236,210	$ 154,670	$ -	$ 477,078
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$ -	$ -	$ -	$ 15,392	$ -	$ -
Due to other funds	-	-	-	-	-	-
Total liabilities	-	-	-	15,392	-	-
Deferred inflow of resources:						
Long-term receivables	-	-	22,171	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restruicted for streets	-	-	-	-	-	477,078
Restricted for housing	-	25,693	-	-	-	-
Restricted for public safety	-	-	214,039	-	-	-
Restricted for library	-	-	-	139,278	-	-
Restricted for public facilities	358,902	-	-	-	-	-
Restricted for public parks	-	-	-	-	-	-
Restricted for debt service	-	-	-	-	-	-
Assigned for capital projects	-	-	-	-	-	-
Total fund balances	358,902	25,693	214,039	139,278	-	477,078
Total liabilities, deferred inflows of resources and fund balances	$ 358,902	$ 25,693	$ 236,210	$ 154,670	$ -	$ 477,078

						Capital Projects
Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103	SB 1186 Fee	City Wide Project Fund
$ 9,771	$ 3,639	$ 2,607	$ -	$ 9,877	$ 1,811	$ 1,070,807
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 9,771	$ 3,639	$ 2,607	$ -	$ 9,877	$ 1,811	$ 1,070,807
$ -	$ -	$ 565	$ -	$ -	$ -	$ 99,100
-	-	-	288	-	261	-
-	-	565	288	-	261	99,100
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,771	3,639	2,042	(288)	9,877	1,550	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	971,707
9,771	3,639	2,042	(288)	9,877	1,550	971,707
$ 9,771	$ 3,639	$ 2,607	$ -	$ 9,877	$ 1,811	$ 1,070,807

CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governmental Funds
June 30, 2014

	Special Revenue Funds					
	Street Improvement	Affordable Housing	Emergency Flood Relief	Police Training Development	Recreation Programs	Public Library Foundation
Assets						
Cash and investments	$ 806,711	$ 670,153	$ 112,353	$ 14,162	$ -	$ 12,313
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	-	14,429	17,694	1,466	3,512	3,375
Notes, long-term	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Total assets	$ 806,711	$ 684,582	$ 130,047	$ 15,628	$ 3,512	$ 15,688
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$ 2,000	$ 239	$ -	$ -	$ 15,419	$ 2,790
Due to other funds	-	-	-	-	12,232	-
Total liabilities	2,000	239	-	-	27,651	2,790
Deferred inflow of resources:						
Long-term receivables	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restricted for streets	804,711	-	130,047	-	-	-
Restricted for housing	-	684,343	-	-	-	-
Restricted for public safety	-	-	-	15,628	-	-
Restricted for library	-	-	-	-	-	12,898
Restricted for public facilities	-		-	-	-	-
Restricted for public parks	-	-	-	-	(24,139)	-
Restricted for debt service	-	-	-	-	-	-
Assigned for capital projects	-	-	-	-	-	-
	804,711	684,343	130,047	15,628	(24,139)	12,898
Total liabilities and fund balances	$ 806,711	$ 684,582	$ 130,047	$ 15,628	$ 3,512	$ 15,688

Asset Forfeiture	Traffic Mitigation Impact	Parking in Lieu	Teen Center	Bocce Ball	NOOA
$ 32,824	$ 1,606,060	$ 547,699	$ 76,446	$ 49,965	$ 2,556
-	-	-	-	-	-
3,190	-	-	-	-	-
-	-	300	-	-	-
-	-	-	21	-	-
$ 36,014	$ 1,606,060	$ 547,999	$ 76,467	$ 49,965	$ 2,556
$ -	$ -	$ -	$ 1,126	$ -	$ -
-	-	-	-	-	-
-	-	-	1,126	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,606,060	547,999	-	-	-
-	-	-	-	-	-
36,014	-	-	-	-	2,556
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	75,341	49,965	-
-	-	-	-	-	-
-	-	-	-	-	-
36,014	1,606,060	547,999	75,341	49,965	2,556
$ 36,014	$ 1,606,060	$ 547,999	$ 76,467	$ 49,965	$ 2,556

CITY OF ST. HELENA
Combining Balance Sheets
Nonmajor Governnmental Funds
June 30, 2014

	Special Revenue Funds					
	Public Safety (COPS)	Tree City USA	Park BondAct	Park impact	Library Construction	Skate Park Lighting
Assets						
Cash and investments	$ 147,094	$ 34,582	$ 222	$ 109,318	$ -	$ 1,152
Receivables:						
Accounts	-	-	-	-	-	-
Intergovernmental	27,395	-	-	-	-	-
Notes, long-term	-	-	-	-	-	-
Prepayments	-	-	-	-	-	-
Total assets	$ 174,489	$ 34,582	$ 222	$ 109,318	$ -	$ 1,152
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	$ 2,802	$ 1,828	$ -	$ -	$ -	$ -
Due to other funds	-	-	-	-	-	-
Total liabilities	2,802	1,828	-	-	-	-
Deferred inflow of resources:						
Long-term receivables	-	-	-	-	-	-
Fund balances:						
Nonspendable	-	-	-	-	-	-
Restruicted for streets	-	32,754	-	-	-	-
Restricted for housing	-	-	-	-	-	-
Restricted for public safety	171,687	-	-	-	-	-
Restricted for library	-	-	-	-	-	-
Restricted for public facilities	-	-	-	-	-	-
Restricted for public parks	-	-	-	109,318	-	1,152
Restricted for debt service	-	-	-	-	-	-
Assigned for capital projects	-	-	222	-	-	-
	171,687	32,754	222	109,318	-	1,152
Total liabilities and fund balances	$ 174,489	$ 34,582	$ 222	$ 109,318	$ -	$ 1,152

			Permanent Funds		Debt Service Funds		
Stabo Land Conservation	Tweed Library	Murray Public Safety	Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St Helena Drainage	Totals
$ 35,204	$ 353,598	$ 35,683	$ 17,668	$ 33,670	$ 164,568	$ 28,409	$ 7,221,304
-	-	755	60	55	-	-	870
-	-	-	-	-	33,095	-	104,156
-	-	-	-	-	-	14,251	36,722
-	-	-	-	-	173,256	-	173,277
$ 35,204	$ 353,598	$ 36,438	$ 17,728	$ 33,725	$ 370,919	$ 42,660	$ 7,536,329
$ -	$ 8,723	$ -	$ -	$ -	$ -	$ -	$ 149,984
-	-	-	-	-	-	-	12,781
-	8,723	-	-	-	-	-	162,765
-	-	-	-	-	-	14,251	$ 36,422
-	-	-	17,728	33,725	-	-	51,453
-	-	-	-	-	-	-	3,625,240
-	-	-		-	-	-	710,036
-	-	36,438	-	-	-	-	476,362
-	344,875	-	-	-	-	-	497,051
-	-	-	-	-	-	-	358,902
35,204	-	-	-	-	-	-	246,841
-	-	-	-	-	370,919	28,409	399,328
-	-	-	-	-	-	-	971,929
35,204	344,875	36,438	17,728	33,725	370,919	28,409	7,337,142
$ 35,204	$ 353,598	$ 36,438	$ 17,728	$ 33,725	$ 370,919	$ 42,660	$ 7,536,329

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds					
	Civic Improvement Impact	Housing Impact	Public Safety Impact	California Library Services Act	Parks and Recreation Facilities	Drainage Impact
Revenues:						
Intergovernmental	$ -	$ -	$ -	$ -	$ -	$ -
Property taxes	-	-	-	-	-	-
Charges for services	181,724	-	112,411	-	-	63,517
Interest	992	100	598	848	-	1,684
Miscellaneous	-	-	-	-	-	-
Total revenues	182,716	100	113,009	848	-	65,201
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Library	-	-	-	202,671	-	-
Parks and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	
Interest	-	-	-	-	-	-
Capital outlay	-	-	-	747	-	-
Total expenditures	-	-	-	203,418	-	-
Excess of revenues over (under) expenditures	182,716	100	113,009	(202,570)	-	65,201
Other financing sources (uses):						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Net change in fund balances	182,716	100	113,009	(202,570)	-	65,201
Fund balances, July 1	176,186	25,593	101,030	341,848	-	411,877
Fund balances, June 30	$ 358,902	$ 25,693	$ 214,039	$ 139,278	$ -	$ 477,078

(Continued)

						Capital Projects
Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103	SB 1186	City Wide Project Fund
$ 37,627	$ 18,179	$ 39,318	$ -	$ 75,404	$ 786	$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(54)	(19)	4,682	(1)	(97)	5	-
-	-	-	-	-	35	90,000
37,573	18,160	44,000	(1)	75,307	826	90,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,039	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	310,063
-	-	2,039	-	-	-	310,063
37,573	18,160	41,961	(1)	75,307	826	(220,063)
-	-	-	-	-	-	600,000
(28,660)	(20,550)	(42,450)	(2,030)	(56,520)	-	(580,864)
(28,660)	(20,550)	(42,450)	(2,030)	(56,520)	-	19,136
8,913	(2,390)	(489)	(2,031)	18,787	826	(200,927)
858	6,029	2,531	1,743	(8,910)	724	1,172,634
$ 9,771	$ 3,639	$ 2,042	$ (288)	$ 9,877	$ 1,550	$ 971,707

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds				
	Street Improvement	Affordable Housing	Emergency Flood Relief	Police Training Development	Recreation Programs
Revenues:					
Intergovernmental	$ -	$ -	$ -	$ 7,161	$ -
Ptroperty taxes	-	-	-	-	-
Charges for services	-	884,027	-	-	111,687
Interest	-	(96)	436	43	-
Miscellaneous	-	19,529	-	-	4,850
Total revenues	-	903,460	436	7,204	116,537
Expenditures:					
Current:					
General government	-	36,890	-	-	-
Public safety	-	-	-	4,959	-
Highways and streets	-	-	-	-	-
Library	-	-	-	-	-
Parks and recreation	-	-	-	-	150,889
Public works	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay	1,096,071	-	-	-	-
Total expenditures	1,096,071	36,890	-	4,959	150,889
Excess of revenues over (under) expenditures	(1,096,071)	866,570	436	2,245	(34,352)
Other financing sources (uses):					
Transfers in	596,210	-	-	-	-
Transfers out	(96,320)	-	-	-	-
Total other financing sources (uses)	499,890	-	-	-	-
Net change in fund balances	(596,181)	866,570	436	2,245	(34,352)
Fund balances, July 1	1,400,892	(182,227)	129,611	13,383	10,213
Fund balances, June 30	$ 804,711	$ 684,343	$ 130,047	$ 15,628	$ (24,139)

(Continued)

Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking in Lieu	Teen Center	Bocce Ball	NOAA
$ 51,630	$ 44,594	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-
-	-	266,146	1,000	-	42,490	-
108	20	5,597	2,125	-	-	10
4,000	-	-	-	10	-	-
55,738	44,614	271,743	3,125	10	42,490	10
-	-	-	-	-	-	-
-	38,692	-	-	-	-	-
-	-	-	-	-	-	-
55,768	-	-	-	-	-	-
-	-	-	-	99,218	12,414	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
55,768	38,692	-	-	99,218	12,414	-
(30)	5,922	271,743	3,125	(99,208)	30,076	10
-	-	-	-	125,939	-	-
-	-	-	-	-	-	-
-	-	-	-	125,939	-	-
(30)	5,922	271,743	3,125	26,731	30,076	10
12,928	30,092	1,334,317	544,874	48,610	19,889	2,546
$ 12,898	$ 36,014	$ 1,606,060	$ 547,999	$ 75,341	$ 49,965	$ 2,556

CITY OF ST. HELENA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2014

	Special Revenue Funds					
	Public Safety (COPS)	Tree City USA	Park Bond Act	Park Impact	Library Construction	Skate Park Lighting
Revenues:						
Intergovernmental	$ 102,580	$ -	$ -	$ -	$ -	$ -
Property taxes	-	-	-	-	-	-
Charges for services	-	-	-	109,230	-	-
Interest	544	-	-	88	-	5
Miscellaneous	-	-	-	-	-	-
Total revenues	103,124	-	-	109,318	-	5
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Public safety	89,101	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Library	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-
Public works	-	34,917	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay	61	-	-	-	-	-
Total expenditures	89,162	34,917	-	-	-	-
Excess of revenues over (under) expenditures	13,962	(34,917)	-	109,318	-	5
Other financing sources (uses):						
Transfers in	-	52,357	-	-	-	-
Transfers out	-	-	-	-	-	-
Total other financing sources (uses)	-	52,357	-	-	-	-
Net change in fund balances	13,962	17,440	-	109,318	-	5
Fund balances, July 1	157,725	15,314	222	-	-	1,147
Fund balances, June 30	$ 171,687	$ 32,754	$ 222	$ 109,318	$ -	$ 1,152

			Permanent Funds		Debt Service		
Stabo Land Conservation	Tweed Library	Murray Public Safety	Ryan Library Trust	Martin Library Trust	1996 GO Bonds	South St Helena Drainage	Totals
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 377,279
-	-	-	-	-	284,929	-	284,929
-	-	-	-	-	-	-	1,772,232
137	1,419	137	395	397	-	111	20,214
-	79,255	1,570	-	-	-	-	199,249
137	80,674	1,707	395	397	284,929	111	2,653,903
-	-	-	-	-	-	-	36,890
-	-	-	-	-	515	-	133,267
-	-	-	-	-	-	-	2,039
-	101,779	-	-	-	-	-	360,218
-	-	-	-	-	-	-	262,521
-	-	-	-	-	-	-	34,917
-	-	-	-	-	150,000	-	150,000
-	-	-	-	-	30,450	-	30,450
-	-	-	-	-	-	-	1,406,942
-	101,779	-	-	-	180,965	-	2,417,244
137	(21,105)	1,707	395	397	103,964	111	236,659
-	-	-	-	-	-	-	1,374,506
-	-	-	-	-	-	-	(827,394)
-	-	-	-	-	-	-	547,112
137	(21,105)	1,707	395	397	103,964	111	783,771
35,067	365,980	34,731	17,333	33,328	266,955	28,298	6,553,371
$ 35,204	$ 344,875	$ 36,438	$ 17,728	$ 33,725	$ 370,919	$ 28,409	$ 7,337,142

CITY OF ST HELENA
Civic Improvement Impact Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services				
Impact fees	$ -	$ -	$ 181,724	$ 181,724
Interest	-	-	992	992
Total revenues	-	-	182,716	182,716
Expenditures:				
Current:				
General government	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	182,716	182,716
Other Financing Source(Use)				
Transfer out	-	-	-	-
Net change in fund balances	-	-	182,716	182,716
Fund balance, July 1	176,186	176,186	176,186	-
Fund balance, June 30	$ 176,186	$ 176,186	$ 358,902	$ 182,716

CITY OF ST HELENA
Housing Impact
Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services:				
Impact fees	$ -	$ -	$ -	$ -
Interest	-	-	100	100
Total revenues	-	-	100	100
Expenditures:				
Current:				
Public works:				
Street resurfacing	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over (under) expenditures	-	-	100	100
Other financing sources (uses)				
Transfers out	-	-	-	-
Net change in fund balance	-	-	100	100
Fund balance, July 1	25,593	25,593	25,593	-
Fund balance, June 30	$ 25,593	$ 25,593	$ 25,693	$ 100

CITY OF ST HELENA
Public Safety Impact Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services :				
Impact fees	$ 21,000	$ 21,000	$ 112,411	$ 91,411
Interest	1,000	1,000	598	(402)
Total revenues	22,000	22,000	113,009	91,009
Expenditures:				
Current:				
General governmenet:				
Professional fees	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	22,000	22,000	113,009	91,009
Other financing sources (uses):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	22,000	22,000	113,009	91,009
Fund balance, July 1	101,030	101,030	101,030	-
Fund balance, June 30	$ 123,030	$ 123,030	$ 214,039	$ 91,009

CITY OF ST HELENA
CLSA Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
California Library Act	$ -	$ -	$ -	$ -
TBR library	-	-	-	-
Interest	1,500	1,500	848	(652)
Total revenues	1,500	1,500	848	(652)
Expenditures:				
Current:				
Library materials	208,500	208,500	202,671	5,829
Capital outlay	6,000	6,000	747	5,253
Total expenditures	214,500	214,500	203,418	11,082
Excess(deficiency) of revenues over(under) expenditures	(213,000)	(213,000)	(202,570)	10,430
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balance	(213,000)	(213,000)	(202,570)	10,430
Fund balance, July 1	341,848	341,848	341,848	-
Fund balance, June 30	$ 128,848	$ 128,848	$ 139,278	$ 10,430

CITY OF ST HELENA
Parks and Recreation Facilities Special Revenue Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$ -	$ -	$ -	$ -
Total revenues	-	-	-	-
Expenditures:				
Current:				
Parks recreation	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other Financing Uses:				
Transfers out	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance, July 1	-	-	-	-
Fund balance, June 30	$ -	$ -	$ -	$ -

CITY OF ST HELENA
Drainage Impact Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services				
Impact fees	$ -	$ -	$ 63,517	$ 63,517
Interest	-	-	1,684	1,684
Total revenues	-	-	65,201	65,201
Expenditures:				
Current:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	65,201	65,201
Other Financing Uses				
Transfers out	-	-	-	-
Net change in fund balance	-	-	65,201	65,201
Fund balance, July 1	411,877	411,877	411,877	-
Fund balance, June 30	$ 411,877	$ 411,877	$ 477,078	$ 65,201

CITY OF ST HELENA
Gas Tax 2105 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State gas tax allocations	$ 28,560	$ 28,560	$ 37,627	$ 9,067
Interest	100	100	(54)	(154)
Total revenues	28,660	28,660	37,573	8,913
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	28,660	28,660	37,573	8,913
Other financing sources (uses):				
Transfers out	(28,660)	(28,660)	(28,660)	-
Net change in fund balance	-	-	8,913	8,913
Fund balance, July 1	858	858	858	-
Fund balance, June 30	$ 858	$ 858	$ 9,771	$ 8,913

CITY OF ST HELENA
Gas Tax 2106 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State gas tax allocations	$ 20,400	$ 20,400	$ 18,179	$ (2,221)
Interest	150	100	(19)	(119)
Total revenues	20,550	20,500	18,160	(2,340)
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	20,550	20,500	18,160	(2,340)
Other financing sources (uses):				
Transfers out	(20,550)	(20,550)	(20,550)	-
Net change in fund balance	-	(50)	(2,390)	(2,340)
Fund balance, July 1	6,029	6,029	6,029	-
Fund balance, June 30	$ 6,029	$ 5,979	$ 3,639	$ (2,340)

CITY OF ST HELENA
Gas Tax 2107 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State gas tax allocations	$ 43,350	$ 43,350	$ 39,318	$ (4,032)
Interest	2,800	2,800	4,682	1,882
Total revenues	46,150	46,150	44,000	(2,150)
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	2,039	(2,039)
Total expenditures	-	-	2,039	(2,039)
Excess (deficiency) of revenues over expenditures	46,150	46,150	41,961	(4,189)
Other financing sources (uses):				
Transfers out	(42,450)	(42,450)	(42,450)	-
Net change in fund balance	3,700	3,700	(489)	(4,189)
Fund balance, July 1	2,531	2,531	2,531	-
Fund balance, June 30	$ 6,231	$ 6,231	$ 2,042	$ (4,189)

CITY OF ST HELENA
Gas Tax 2107.5 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			Variance with Final Budget Positive
	Original	Final	Actual Amounts	(Negative)
Revenues:				
Intergovernmental				
State gas tax allocations	$ 2,000	$ 2,000	$ (1)	$ (2,001)
Interest	-	-	-	-
Total revenues	2,000	2,000	(1)	(2,001)
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources(uses)				
Transfers out	(2,030)	(2,030)	(2,030)	-
Net change in fund balance	(30)	(30)	(2,031)	(2,001)
Fund balance, July 1	1,743	1,743	1,743	-
Fund balance, June 30	$ 1,713	$ 1,713	$ (288)	$ (2,001)

CITY OF ST HELENA
Gas Tax 2103 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State gas tax allocations	$ 65,280	$ 65,280	$ 75,404	$ 10,124
Interest	150	150	(97)	(247)
Total revenues	65,430	65,430	75,307	9,877
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources(uses)				
Transfers out	(65,430)	(65,430)	(56,520)	8,910
Net change in fund balance	-	-	18,787	18,787
Fund balance, July 1	(8,910)	(8,910)	(8,910)	-
Fund balance, June 30	$ (8,910)	$ (8,910)	$ 9,877	$ 18,787

CITY OF ST HELENA
SB 1186 Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$ -	$ -	$ 5	$ 5
Intergovernmental	100	100	786	686
Miscellaneous	-	-	35	35
Total revenues	100	100	826	726
Expenditures:				
Current:				
Highways and streets				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	100	100	826	726
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	100	100	826	726
Fund balance, July 1	724	724	724	-
Fund balance, June 30	$ 824	$ 824	$ 1,550	$ 726

CITY OF ST HELENA
City-Wide Capital Projects Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Other state allocations	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Miscellaneous	-	-	90,000	90,000
Total revenues	-	-	90,000	90,000
Expenditures:				
Capital outlay:				
Planning/building	-	-	-	-
Finance	2,506	2,506	44,538	(42,032)
Tree city	-	-	-	-
Police	-	-	-	-
Fire	577,118	577,118	22,251	554,867
Finance computer system		-	-	-
Library	-	-	243,274	(243,274)
Parks	194	-	-	-
Government buildings	-	-	-	-
Public works	-	-	-	-
Total expenditures	579,818	579,624	310,063	269,561
Excess(deficiency) of revenues over expenditures	(579,818)	(579,624)	(220,063)	359,561
Other financing sources(uses)				
Transfers in	-	-	600,000	600,000
Transfers out	-	-	(580,864)	(580,864)
Total other financing sources(uses)	-	-	19,136	19,136
Net change in fund balance	(579,818)	(579,624)	(200,927)	378,697
Fund balance, July 1	1,172,634	1,172,634	1,172,634	-
Fund balance, June 30	$ 592,816	$ 593,010	$ 971,707	$ 378,697

CITY OF ST HELENA
Street Improvement Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
Traffic congestion relief	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Capital outlay:				
Highways and streets				
Streets	56,974	56,974	1,096,071	(1,039,097)
Total expenditures	56,974	56,974	1,096,071	(1,039,097)
Excess (deficiency) of revenues over expenditures	(56,974)	(56,974)	(1,096,071)	(1,039,097)
Other financing sources:				
Transfers out	-	-	596,210	596,210
Transfers in	-	-	(96,320)	(96,320)
Total other financing sources	-	-	499,890	499,890
Net change in fund balance	(56,974)	(56,974)	(596,181)	(539,207)
Fund balance, July 1	1,400,892	1,400,892	1,400,892	-
Fund balance, June 30	$ 1,343,918	$ 1,343,918	$ 804,711	$ (539,207)

CITY OF ST HELENA
Affordable Housing Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services:				
Affordable housing fees	-	-	884,027	884,027
Interest	-	-	(96)	(96)
Miscellaneous	-	-	19,529	19,529
Total revenues	-	-	903,460	903,460
Expenditures:				
Current:				
General government:				
Contributions and contracts	-	-	36,890	(36,890)
Capital outlay				
Housing and sites	-	-	-	-
Total expenditures	-	-	36,890	(36,890)
Excess (deficiency) of revenues over expenditures	-	-	866,570	866,570
Other financing sources:				
Transfers out	-	-	-	-
Net change in fund balance	-	-	866,570	866,570
Fund balance, July 1	(182,227)	(182,227)	(182,227)	-
Fund balance, June 30	$ (182,227)	$ (182,227)	$ 684,343	$ 866,570

CITY OF ST HELENA
Emergency Flood Relief Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
FEMA and OES flood grant	$ -	$ -	$ -	$ -
Interest	-	-	436	436
Total revenues	-	-	436	436
Other financing sources (uses)				
Transfers out	-	-	-	-
	-	-	-	-
Net change in fund balance	-	-	436	436
Fund balance, July 1	129,611	129,611	129,611	-
Fund balance, June 30	$ 129,611	$ 129,611	$ 130,047	$ 436

CITY OF ST HELENA
Police Training Development Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State grants	$ 4,000	$ 4,000	$ 7,161	$ 3,161
Interest	-	-	43	43
Total revenues	4,000	4,000	7,204	3,204
Expenditures:				
Current				
Public safety:				
Training and supplies	4,000	4,000	4,959	(959)
Total expenditures	4,000	4,000	4,959	(959)
Net change in fund balance	-	-	2,245	2,245
Fund balance, July 1	13,383	13,383	13,383	-
Fund balance, June 30	$ 13,383	$ 13,383	$ 15,628	$ 2,245

CITY OF ST HELENA
Recreation Programs Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services				
Registration fees	$ 132,835	$ 132,835	$ 111,687	$ (21,148)
Miscellaneous	-	-	4,850	4,850
Total revenues	132,835	132,835	116,537	(16,298)
Expenditures:				
Current				
Parks and recreation programs:				
Employee salaries and benefits	51,683	51,683	73,203	(21,520)
Facility rents	17,000	17,000	14,240	2,760
Contract services	40,000	40,000	41,361	(1,361)
Supplies and materials	24,152	24,152	22,085	2,067
Total expenditures	132,835	132,835	150,889	2,067
Excess (deficiency) of revenues over expenditures	-	-	(34,352)	(34,352)
Other financing sources:				
Transfers in	-	-	-	-
Net change in fund balance	-	-	(34,352)	(34,352)
Fund balance, July 1	10,213	10,213	10,213	-
Fund balance, June 30	$ 10,213	$ 10,213	$ (24,139)	$ (34,352)

CITY OF ST HELENA
Public Library Foundation Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
State allocations	$ -	$ -	$ 51,630	$ 51,630
Miscellaneous:				
Contributions	-	-	4,000	4,000
Interest	20	20	108	88
Total revenues	20	20	55,738	55,718
Expenditures:				
Current:				
Library:				
Contracts and other	48,980	48,980	48,750	230
Supplies	17,000	17,000	7,018	9,982
Total expenditures	65,980	65,980	55,768	10,212
Net change in fund balance	(65,960)	(65,960)	(30)	65,930
Fund balance, July 1	12,928	12,928	12,928	-
Fund balance, June 30	$ (53,032)	$ (53,032)	$ 12,898	$ 65,930

CITY OF ST HELENA
Asset Forfeiture Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
Forfeitures	$ -	$ -	$ 44,594	$ 44,594
Interest	-	-	20	20
Total revenues	-	-	44,614	44,614
Expenditures:				
Current:				
Public safety:				
Contract services	23,447	23,447	38,692	(15,245)
Communications	12,092	12,092	-	12,092
Total expenditures	35,539	35,539	38,692	(3,153)
Net change in fund balance	(35,539)	(35,539)	5,922	41,461
Fund balance, July 1	30,092	30,092	30,092	-
Fund balance, June 30	$ (5,447)	$ (5,447)	$ 36,014	$ 41,461

CITY OF ST HELENA
Traffic Impact Fee Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services:				
Impact fees	$ -	$ -	$ 266,146	$ 266,146
Interest	-	-	5,597	5,597
Miscellaneous	-	-	-	-
Total revenues	-	-	271,743	271,743
Expenditures:				
Current:				
Highways and streets:				
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	-	271,743	271,743
Other Financing Sources(Uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources(uses)	-	-	-	-
Net change in fund balances	-	-	271,743	271,743
Fund balance, July 1	1,334,317	1,334,317	1,334,317	-
Fund balance, June 30	$1,334,317	$ 1,334,317	$ 1,606,060	$ 271,743

CITY OF ST HELENA
Parking In Lieu Impact Fee Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges fro services:				
Impact fees	$ -	$ -	$ 1,000	$ 1,000
Interest	-	-	2,125	2,125
Total revenues	-	-	3,125	3,125
Expenditures:				
Current				
Highways and streets				
Legal services	-	-	-	-
Contract services	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	-	-	3,125	3,125
Fund balance, July 1	544,874	544,874	544,874	-
Fund balance, June 30	$ 544,874	$ 544,874	$ 547,999	$ 3,125

CITY OF ST HELENA
Teen Center Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Miscellaneous:				
Donations	$ -	$ -	$ 10	$ 10
Total revenues	-	-	10	10
Expenditures:				
Current				
Recreation:				
Program operations:				
Salaries and benefits	116,916	116,916	92,522	24,394
Contract services	1,000	1,000	-	1,000
Supplies and materails	8,023	8,023	6,696	1,327
Total expenditures	125,939	125,939	99,218	26,721
Excess (deficiency) of revenues over expenditures	(125,939)	(125,939)	(99,208)	26,731
Other financing sources (uses):				
Transfers out	-	-	-	
Transfers in	125,939	125,939	125,939	-
Total other financing sources (uses)	125,939	125,939	125,939	-
Net change in fund balance	-	-	26,731	26,731
Fund balance, July 1	48,610	48,610	48,610	-
Fund balance, June 30	$ 48,610	$ 48,610	$ 75,341	$ 26,731

CITY OF ST HELENA
Bocce Ball Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services				
Registration fees	$ 40,250	$ 40,250	$ 42,490	$ 2,240
Miscellaneous:				
Donations	-	-	-	-
Total revenues	40,250	40,250	42,490	2,240
Expenditures:				
Current:				
Parks recreation:				
Salaries and benefits	16,918	16,918	8,310	8,608
Contract services	200	200	829	(629)
Other services and supplies	7,450	7,450	3,275	4,175
Total expenditures	24,568	24,568	12,414	12,154
Excess (deficiency) of revenues over expenditures	15,682	15,682	30,076	14,394
Other financing sources (uses)				
Transfers out	-	-	-	-
Net change in fund balance	15,682	15,682	30,076	14,394
Fund balance, July 1	19,889	19,889	19,889	-
Fund balance, June 30	$ 35,571	$ 35,571	$ 49,965	$ 14,394

CITY OF ST HELENA
NOAA Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State grants	$ -	$ -	$ -	$ -
Interest	-	-	10	10
Total revenues	-	-	10	10
Expenditures:				
Current				
Public Works				
Stream testing	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	10	10
Other financing sources:				
Transfers out	-	-	-	-
Transfers in	-	-	-	-
Total other financing sources uses	-	-	-	-
Net change in fund balance	-	-	10	10
Fund balance, July 1	-	2,546	2,546	-
Fund balance, June 30	$ -	$ 2,546	$ 2,556	$ 10

CITY OF ST HELENA
Public Safety COPS Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental:				
County allocations	$ 100,000	$ 100,000	$ 102,580	$ 2,580
Interest	300	300	544	244
Miscellaneous	-	-	-	-
Total revenues	100,300	100,300	103,124	2,824
Expenditures:				
Current				
Public Safety:				
Professional contracts	25,777	25,777	35,711	(9,934)
Special supplies	67,779	67,779	53,390	14,389
Capital outlay	6,564	6,564	61	6,503
Total expenditures	100,120	100,120	89,162	10,958
Excess of revenues over (under) expenditures	180	180	13,962	13,782
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balance	180	180	13,962	13,782
Fund balance, July 1	157,725	157,725	157,725	-
Fund balance, June 30	157,905	$ 157,905	$ 171,687	$ 13,782

CITY OF ST HELENA
Tree City Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State grants	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current				
Public Works				
Tree maintenance	55,717	55,717	34,917	20,800
Capital outlay	-	-	-	-
Total expenditures	55,717	55,717	34,917	20,800
Excess (deficiency) of revenues over expenditures	(55,717)	(55,717)	(34,917)	20,800
Other financing sources:				
Transfers out	-	-	-	-
Transfers in	52,357	52,357	52,357	-
Total other financing sources uses	52,357	52,357	52,357	-
Net change in fund balance	(3,360)	(3,360)	17,440	20,800
Fund balance, July 1	15,314	15,314	15,314	-
Fund balance, June 30	$ 11,954	$ 11,954	$ 32,754	$ 20,800

CITY OF ST HELENA
Park Bond Act Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Intergovernmental				
State grants	$ -	$ -	$ -	$ -
Interest	-	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Current				
Recreation				
Program operations	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance, July 1	222	222	222	-
Fund balance, June 30	$ 222	$ 222	$ 222	$ -

CITY OF ST HELENA
Park Impact Fee Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for service:				
Impact fees	$ -	$ -	$ 109,230	$ 109,230
Interest	-	-	88	88
Total revenues	-	-	109,318	109,318
Expenditures:				
Current				
Public works				
Planning	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	109,318	109,318
Other financing sources(uses)				
Transfers out	-	-	-	109,318
Net change in fund balance	-	-	109,318	109,318
Fund balance, July 1	-	-	-	-
Fund balance, June 30	$ -	$ -	$ 109,318	$ 109,318

CITY OF ST HELENA
Skate Park Lighting Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$ -	$ -	$ 5	$ 5
Miscellaneous:				
Contributions	-	-	-	-
Total revenues	-	-	5	5
Expenditures:				
Current				
Public works				
Parke recreation	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess(deficiency) of revenues over expenditures	-	-	5	3
Other financing sources(uses)				
Transfers out	-	-	-	-
Net change in fund balance	-	-	5	3
Fund balance, July 1	1,147	1,147	1,147	-
Fund balance, June 30	$ 1,147	$ 1,147	$ 1,152	$ 3

CITY OF ST HELENA
Starbo Land Conservation Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$ -	$ -	$ 137	$ 137
Miscellaneous	-	-	-	-
Total revenues	-	-	137	137
Expenditures:				
Current:				
Library				
Materials	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	-	-	137	137
Fund balance, July 1	35,067	35,067	35,067	-
Fund balance, June 30	$ 35,067	$ 35,067	$ 35,204	$ 137

CITY OF ST HELENA
Tweed Library Special Revenue Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$ 100	$ 100	$ 1,419	$ 1,319
Miscellaneous				
Donations	72,886	72,886	-	(72,886)
Rents	45,500	45,500	79,255	33,755
Total revenues	118,486	118,486	80,674	(37,812)
Expenditures:				
Current:				
Library				
Other costs	38,197	38,197	23,458	14,739
Materials	63,000	63,000	78,321	(15,321)
Capital outlay	-	-	-	-
Total expenditures	101,197	101,197	101,779	(582)
Excess of revenues over (under) expenditures	17,289	17,289	(21,105)	(38,394)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balance	17,289	17,289	(21,105)	(38,394)
Fund balance, July 1	365,980	365,980	365,980	-
Fund balance, June 30	$ 383,269	$ 383,269	$ 344,875	$ (38,394)

CITY OF ST HELENA
Murray Public Safety Special RevenueFund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$ -	$ -	$ 137	$ 137
Miscellaneous	1,105	1,105	1,570	465
Total revenues	1,105	1,105	1,707	602
Expenditures:				
Current:				
Public safety:				
Supplies	-	-	-	-
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	1,105	1,105	1,707	602
Fund balance, July 1	34,731	34,731	34,731	-
Fund balance, June 30	$ 35,836	$ 35,836	$ 36,438	$ 602

CITY OF ST HELENA
Ryan Library Trust Permanent Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Interest	$ 600	$ 600	$ 395	$ (205)
Miscellaneous	-	-	-	-
Total revenues	600	600	395	(205)
Expenditures:				
Current:				
Library:				
Materials	-	-	-	-
Total expenditures	-	-	-	-
Excess of revenues over (under) expenditures	-	600	395	(205)
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balance	600	600	395	(205)
Fund balance, July 1	17,333	17,333	17,333	-
Fund balance, June 30	$ 17,933	$ 17,933	$ 17,728	$ (205)

CITY OF ST HELENA
Martin Library Trust Permanent Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services	$ -	$ -	$ -	$ -
Interest	-	-	397	397
Miscellaneous	-	-	-	-
Total revenues	-	-	397	397
Expenditures:				
Current:				
Library				
Contracts	-	-		
Materials	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	-	-	397	397
Fund balance, July 1	33,328	33,328	33,328	-
Fund balance, June 30	$ 33,328	$ 33,328	$ 33,725	$ 397

CITY OF ST HELENA
1996 General Obligation Bonds Debt Service Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Taxes				
Property taxes	$ 184,658	$ 184,658	$ 284,929	$ 100,271
Interest	-	-	-	-
Total revenues	184,658	184,658	284,929	100,271
Expenditures:				
Debt service:				
Principal	150,000	150,000	150,000	-
Interest and charges	34,950	34,950	30,965	3,985
Total expenditures	184,950	184,950	180,965	3,985
Net change in fund balance	(292)	(292)	103,964	104,256
Fund balance, July 1	266,955	266,955	266,955	-
Fund balance, June 30	$ 266,663	$ 266,663	$ 370,919	$ 104,256

CITY OF ST HELENA
South St Helena Drainage Debt Service Fund
Schedule of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual (Budgetary Basis)
For the Fiscal Year Ended June 30, 2014

	Budgets			
	Original	Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:				
Charges for services				
Storm drainage fees	$ -	$ -	$ -	$ -
Interest	-	-	111	111
Total revenues	-	-	111	111
Expenditures:				
Debt service:				
Principal	-	-	-	-
Interest and charges	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	-	-	111	111
Fund balance, July 1	28,298	28,298	28,298	-
Fund balance, June 30	$ 28,298	$ 28,298	$ 28,409	$ 111

B. Comparative Statements for Major Proprietary Enterprise Funds

City of St. Helena, *California*

CITY OF ST HELENA
Comparative Statement of Net Position
Water Enterprise
June 30

	2014	2013
Assets		
Current assets:		
Cash and cash equivalents	$ 6,384,447	$ 6,970,818
Receivables:		
Customer accounts	324,376	399,992
Prepayments	-	25,971
Total current assets	6,708,823	7,396,781
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	5,401,066	5,452,750
Interest receivable	21,381	21,381
Notes receivable-long term	304,346	334,775
Total other noncurrent assets	5,726,793	5,808,906
Capital assets:		
Land	345,367	345,367
Buildings	1,755,510	1,755,510
Treatment and distribution system	10,888,959	10,888,959
Pipelines	4,975,814	4,975,814
Equipment	2,604,129	2,604,129
Accumulated depreciation and amortization	(11,574,476)	(10,781,916)
	8,995,303	9,787,863
Construction in progress	3,968,874	2,091,532
Net capital assets	12,964,177	11,879,395
Total noncurrent assets	18,690,970	17,688,301
Total assets	$ 25,399,793	$ 25,085,082
Deferred Outflows of Resources:		
Loss on advance refunding, net	$ 575,534	$ 605,985

CITY OF ST HELENA
Comparative Statement of Net Position
Water Enterprise
June 30

Liabilities	2014	2013
Current liabilities:		
Accounts payable	$ 439,555	$ 649,504
Compensated absences	60,000	60,000
Deposits	79,429	80,102
Accrued interest payable	132,434	137,933
Long-term debt due within one year	478,478	464,565
Total current liabilities	1,189,896	1,392,104
Long-Term Obligations		
Compensated absences	98,570	69,085
Loans from other funds	84,402	84,402
Installment agreements	12,131,522	12,610,000
Premium on sale of debt	151,079	160,071
Net long-term debt	12,465,573	12,923,558
Total liabilities	13,655,469	14,315,662
Net position		
Net investment in capital assets	6,179,698	4,703,494
Unrestricted	6,140,160	6,671,911
Total net position	12,319,858	11,375,405
Total liabilities and net position	$ 25,975,327	$ 25,691,067

CITY OF ST HELENA
Comparative Statement of Revenues, Expenses, and
Changes in Fund Net Position
Water Enterprise
For the Fiscal Year Ended June 30

	2014	2013
Operating revenues:		
Water sales	$ 4,883,409	$ 4,731,720
Other operating revenues	12,491	28,246
Total operating revenues	4,895,900	4,759,966
Operating expenses:		
Personnel services	1,131,354	1,176,559
Purchased water	1,327,251	1,189,925
Utilities	170,384	147,994
Other supplies and expenses	498,635	370,484
Depreciation and amortization	792,559	792,559
Total operating expenses	3,920,183	3,677,521
Operating income (loss)	975,717	1,082,445
Nonoperating revenues (expenses):		
Interest expense	(343,880)	(396,126)
Interest revenue	25,476	16,909
Net nonoperating revenues (expenses)	(318,404)	(379,217)
Income (loss) before contributions and transfers	657,313	703,228
Capital contributions:		
Capital contributions	287,140	169,417
Total conributions	287,140	169,417
Change in net position	944,453	872,645
Net position, July 1	11,375,405	10,502,760
Net position, June 30	$ 12,319,858	$ 11,375,405

CITY OF ST HELENA
Comparative Statement of Net Position
Wastewater Enterprise
June 30

	2014	2013
Assets		
Current assets:		
Cash and cash equivalents	$ 1,694,683	$ 1,212,706
Receivables:		
Customer accounts	160,408	159,700
Prepayments	-	7,306
Total current assets	1,855,091	1,379,712
Noncurrent assets:		
Other assets:		
Capital improvement funds:		
Cash and cash equivalents with fiscal agent	1,500,295	1,560,190
Notes receivable long-term	43,279	63,592
Interest receivable	14,281	14,281
Total other assets	1,557,855	1,638,063
Capital assets:		
Land	3,087,123	3,087,123
Buildings	1,805,421	1,805,421
Treatment system	6,085,799	6,085,799
Pipelines	1,476,256	1,476,256
Equipment	2,070,511	2,011,600
Accumulated depreciation	(6,481,782)	(6,007,998)
	8,043,328	8,458,201
Construction in progress	1,361,822	1,089,499
Net capital assets	9,405,150	9,547,700
Total noncurrent assets	10,963,005	11,185,763
Total assets	$ 12,818,096	$ 12,565,475
Liabilities		
Current liabilities:		
Accounts payable	$ 96,995	$ 19,047
Accrued interest payable	31,979	33,330
Compensated absences	50,000	50,000
Accrued liabilities	1,325	-
Long-term debt due within one year	126,522	125,435
Total current liabilities	306,821	227,812
Long-Term Obligations		
Compensated absences	73,499	50,453
Installment agreement	3,063,478	3,190,000
Loans from other funds	108,410	108,410
Premium on sale of debt	45,967	46,935
Less discount on sale of debt	(17,420)	(17,420)
Total long-term debt	3,273,934	3,378,378
Total liabilities	3,580,755	3,606,190
Net position		
Net investment in capital assets	7,686,898	7,762,671
Unrestricted	1,550,443	1,196,614
Total net position	9,237,341	8,959,285
Total liabilities and net position	$ 12,818,096	$ 12,565,475

CITY OF ST HELENA
Combining Statement of Revenues, Expenses, and
Changes in Fund Net Position
Wastewater Enterprise
For the Fiscal Year Ended June 30

	2014	2013
Operating revenues:		
Sewer charges	$ 2,143,947	$ 2,050,983
Other operating revenues	8,925	17,708
Total operating revenues	2,152,872	2,068,691
Operating expenses:		
Personnel services	827,027	795,479
Purchased power	85,755	85,819
Other supplies and expenses	429,526	361,451
Depreciation and amortization	473,784	473,784
Total operating expenses	1,816,092	1,716,533
Operating income (loss)	336,780	352,158
Nonoperating revenues (expenses):		
Interest expense	(69,139)	(86,521)
Interest revenue	5,515	3,478
Total nonoperating revenues(expenses)	(63,624)	(83,043)
Income (loss) before contributions	273,156	269,115
Capital contributions	4,900	98,047
Change in net position	278,056	367,162
Net position, July 1	8,959,285	8,592,123
Net position June 30	$ 9,237,341	$ 8,959,285

C. Capital Assets Used in Operation of Governmental Funds

City of St. Helena, *California*

CITY OF ST HELENA
Capital Assets Used in Operation of Governmental Funds
Schedule By Function and Activity
June 30, 2014

Function and Activity	Land	Buildings	Improvements	Equipment	Total Cost
General government:	$ 3,815,649	$ 1,122,481	$ 1,780,570	$ 906,452	$ 7,625,152
Public safety:					
Police services	-	224,407	16,971	693,734	935,112
Fire services	1,269,416	3,664,063	-	573,110	5,506,589
Total public safety	1,269,416	3,888,470	16,971	1,266,844	6,441,701
Library	1,330,949	3,410,533	268,815	297,843	5,308,140
Public works	168,638	80,474	5,130,467	97,637	5,477,216
Parks and recreation	1,752,002	468,645	1,707,913	248,136	4,176,696
Floodwall barrier	-	-	18,913,620	-	18,913,620
Total capital assets	$ 8,336,654	$ 8,970,603	$27,818,356	$2,816,912	$ 47,942,525

CITY OF ST HELENA
Schedule of Changes in General Capital Assets
By Function and Activity
By Function and Activity

Function and Activity	Governmental Funds Capital Assets June 30, 2013	Additions	Deletions	Governmental Funds Capital Assets June 30, 2014
General government:	$ 7,439,658	$ 185,494	$ -	$ 7,625,152
Public safety:				
Police services	935,112	-	-	935,112
Fire services	5,506,589	-	-	5,506,589
Total public safety	6,441,701	-	-	6,441,701
Library	4,221,632	1,086,508	-	5,308,140
Public works	6,855,047	-	(1,377,831)	5,477,216
Parks and recreation	3,829,853	346,843	-	4,176,696
Floodwall barrier	18,913,620	-	-	18,913,620
Totals	$ 47,701,511	$ 1,618,845	$ (1,377,831)	$ 47,942,525

V. Statistical Section

This part of the City of St Helena's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

Financial Trends	**Schedules 1-4**

These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.

Revenue Capacity	**Schedules 5-17**

These schedules contain information to help assess the City's most significant local revenue source, the revenues realized from the local transient occupancy tax.

Debt Capacity	**Schedules 18-20**

These schedules present information to help assess the afford ability of the City's current levels of outstanding debt and the city's ability to issue additional debt in the future.

Demographic and Economic Information	**Schedules 21-22**

These schedules offer demographic and economic indicators to help understand the environment within which the City's financial activities take place.

Operating Information	**Schedules 23-25**

These schedules contain service and infrastructure data to help understand how the information in the City's financial report relates to services the City provides and the activities it performs.

City of St. Helena, *California*

Schedule 1
City of St. Helena
Net Position by Component
Last Ten Fiscal Years
(Accrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Governmental activities:										
Net investment in capital assets	$12,708,646	$15,737,190	$21,857,385	$22,387,618	$25,544,695	$29,135,922	$29,581,594	$30,955,820	$30,420,740	$30,865,589
Restricted	7,139,250	8,246,638	10,786,643	10,423,255	7,127,220	4,595,629	5,469,078	5,525,865	6,362,224	6,401,635
Unrestricted	4,336,181	4,478,098	6,003,050	6,950,389	5,997,520	3,728,140	4,172,275	6,604,387	5,395,808	3,874,423
Total governmental activities net assets	$24,184,077	$28,461,926	$38,647,078	$39,761,262	$38,669,435	$37,459,691	$39,222,947	$43,086,072	$42,178,772	$41,141,647
Business-type activities:										
Net investment in capital assets	$14,354,295	$15,200,099	$14,259,239	$15,937,309	$15,993,614	$14,303,220	$14,217,750	$13,877,858	$12,466,165	$13,866,596
Invested in capital assets										
Restricted	1,497,676	729,178	596,158	-	-	-	-	-	-	-
Unrestricted	2,741,152	3,562,494	5,581,122	4,990,022	4,406,032	5,067,021	4,494,724	5,683,020	7,868,525	7,690,603
Total business-type activities	$18,593,123	$19,491,771	$20,436,519	$20,927,331	$20,399,646	$19,370,241	$18,712,474	$19,560,878	$20,334,690	$21,557,199
Primary government (City wide totals)										
Net investment in capital assets	$27,062,941	$30,937,289	$36,116,624	$38,324,927	$41,538,309	$43,439,142	$43,799,344	$44,833,678	$42,886,905	$44,732,185
Invested in capital assets	-	-	-	-	-	-	-	-	-	-
Restricted	8,636,926	8,975,816	11,382,801	10,423,255	7,127,220	4,595,629	5,469,078	5,525,865	6,362,224	6,401,635
Unrestricted	7,077,333	8,040,592	11,584,172	11,940,411	10,403,552	8,795,161	8,666,999	12,287,407	13,264,333	11,565,026
Total primary government net assets	$42,777,200	$47,953,697	$59,083,597	$60,688,593	$59,069,081	$56,829,932	$57,935,421	$62,646,950	$62,513,462	$62,698,846

Source: St. Helena Finance Department

Schedule 2
City of St. Helena
Changes in Net Position, Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Expenses:										
Governmental activities:										
General government	$ 2,719,361	$ 2,744,106	$ 2,322,688	$ 3,067,145	$ 2,569,567	$ 2,657,262	$ 3,236,915	$ 2,851,444	$ 2,477,918	$ 2,750,208
Highways and Streets	442,328	409,979	337,348	346,025	243,312	184,087	526,819	502,815	4,416	1,098,110
Public Safety	3,178,524	3,266,738	3,153,222	3,609,784	3,614,502	3,409,771	3,213,642	3,432,017	3,448,438	3,636,936
Public Works	1,063,918	48,553	2,638,505	2,676,579	3,779,313	1,442,207	1,302,285	1,168,558	2,485,969	4,167,488
Library	1,068,840	1,080,141	993,692	1,120,212	1,252,074	1,193,312	1,218,068	1,173,107	1,272,210	1,373,625
Parks and Recreation	658,904	723,076	826,378	917,698	1,072,860	1,000,883	945,988	1,015,932	446,933	433,768
Housing	-	-	-	-	-	-	-	-	38,741	36,890
Interest on long-term debt	257,463	239,506	238,646	219,422	213,369	247,195	256,018	237,038	264,479	205,681
Total governmental activities expenses	9,389,338	8,512,099	10,510,479	11,956,865	12,744,997	10,134,717	10,699,735	10,380,911	10,441,104	13,702,706
Business-type activities:										
Water	2,187,225	2,062,177	2,978,625	3,049,295	3,675,185	3,915,135	3,527,094	4,217,989	4,073,647	4,264,063
Wastewater	979,036	1,117,889	1,262,974	1,083,192	1,568,898	1,625,707	1,860,158	1,795,970	1,803,054	1,885,231
Total business-type activities expenses	3,166,261	3,180,066	4,241,599	4,132,487	5,244,083	5,540,842	5,387,252	6,013,959	5,876,701	6,149,294
Total City government expenses	$ 12,555,599	$ 11,692,165	$ 14,752,078	$ 16,089,352	$ 17,989,080	$ 15,675,559	$ 16,086,987	$ 16,394,870	$ 16,317,805	$ 19,852,000
Program Revenues:										
Governmental activities:										
Charges for services:										
General government	$ 1,386,004	$ 1,203,160	$ 1,768,014	$ 1,116,646	$ 1,085,028	$ 826,369	$ 647,689	$ 1,143,476	$ 1,023,712	$ 1,051,247
Highways and Streets	69,695	208,621	185,507	137,075	385,158	102,532	145,930	246,680	102,872	348,406
Public Safety	351,355	270,329	266,941	546,862	785,136	293,904	200,032	262,404	297,268	452,314
Public Works	9,887	-	-	-	-	-	-	-	53,750	45,965
Library	22,395	21,645	21,227	17,278	20,238	20,292	18,888	23,164	17,403	15,420
Parks and Recreation	106,279	112,965	91,147	128,852	149,814	151,228	207,228	175,624	153,581	268,360
Housing	-	-	-	-	-	-	-	-	-	903,560
Operating grants and contributions	457,445	835,527	1,551,060	1,479,634	640,201	561,208	819,256	510,624	710,627	571,600
Capital grants and contributions	4,172,747	3,452,012	8,032,930	1,620,409	1,010,693	2,013,168	2,627,994	4,555,936	250,000	89,943
Total governmental activities program revenues	6,585,807	6,104,259	11,916,826	5,046,656	4,076,268	3,968,701	4,666,917	6,917,908	2,609,213	3,746,815
Business-type activities:										
Charges for services:										
Water	2,045,076	2,265,543	2,859,305	2,916,219	3,174,267	2,889,107	3,118,054	4,360,227	4,776,875	4,921,376
Wastewater	899,623	1,094,036	1,282,115	1,378,826	1,371,394	1,493,773	1,626,692	2,017,899	2,072,169	2,158,387
Operating grants and contributions	-	-	-	-	-	-	-	-	-	-
Capital grants and contributions	126,617	473,112	344,892	328,254	170,737	128,557	284,269	539,716	267,464	292,040
Total business-type activities programs revenues	3,071,316	3,832,691	4,486,312	4,623,299	4,716,398	4,511,437	5,029,015	6,917,842	7,116,508	7,371,803
Total City government program revenues	$ 9,657,123	$ 9,936,950	$ 16,403,138	$ 9,669,955	$ 8,792,666	$ 8,480,138	$ 9,695,932	$ 13,835,750	$ 9,725,721	$ 11,118,618

(Continued)

Schedule 2 -Continued
City of St. Helena
Changes in Net Assets, Last Ten Fiscal Years
(Accrual Basis of Accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Net(Expense)Revenue:										
Governmental activities	$ (2,803,531)	$ (2,407,840)	$ 1,406,347	$ (6,910,209)	$ (8,666,729)	$ (6,166,016)	$ (8,032,818)	$ (3,463,003)	$ (7,831,891)	$ (9,955,891)
Business-type activities	(94,945)	652,625	244,713	490,812	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807	1,222,509
Total City government	$ (2,898,476)	$ (1,755,215)	$ 1,651,060	$ (6,419,397)	$ (9,196,414)	$ (7,195,421)	$ (6,391,055)	$ (2,559,120)	$ (6,592,084)	$ (8,733,382)
General Revenues and Other Changes in in Net Assets:										
Governmental activities:										
Taxes:										
Property taxes	$ 1,832,604	$ 2,079,816	$ 2,257,306	$ 2,529,620	$ 2,577,207	$ 3,085,222	$ 2,906,026	$ 3,454,803	$ 3,561,932	$ 3,843,026
Sales taxes	2,286,560	2,222,611	2,532,604	2,703,033	2,607,908	2,131,229	2,073,118	2,130,561	2,386,053	2,594,935
Transient occupancy taxes	1,163,368	1,306,308	1,492,781	1,560,398	1,309,913	1,193,860	1,465,172	1,535,388	1,612,399	1,732,607
Special fire tax	211,316	183,870	189,043	107,600	157,793	162,784	159,895	242,912	271,543	284,929
Motor vehicle in lieu taxes	490,395	425,337	434,721	456,979	477,893	502,720	503,283	-	-	-
Other taxes	335,417	376,981	408,964	375,122	351,115	318,132	360,220	432,972	415,530	449,301
Other general revenues	91,594	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	85,726	90,766	213,386	291,911	94,803	69,680	28,830	25,347	18,244	13,968
Transfers	-	-	-	-	-	-	-	55,479	-	-
Special item	-	-	-	-	-	-	-	(551,334)	(1,284,079)	-
Miscellaneous	-	-	1,250,000	-	-	(2,507,355)	-	-		-
Total governmental activities	6,496,980	6,685,689	8,778,805	8,024,663	7,576,632	4,956,272	7,496,544	7,326,128	6,981,622	8,918,766
Business-type activities										
Property Taxes	784	206	35	-	-	-	-	-	-	-
Investment earnings	78,592	245817	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
special Item	-	-	700,000	-	-	-	-	-	-	-
Total business-type activities	79,376	246,023	700,035	-	-	-	-	-	-	-
Total City government	$ 6,576,356	$ 6,931,712	$ 9,478,840	$ 8,024,663	$ 7,576,632	$ 4,956,272	$ 7,496,544	$ 7,326,128	$ 6,981,622	$ 8,918,766
Change in net assets:										
Governmental activities	$ 3,693,449	$ 4,277,849	$ 10,185,152	$ 1,114,454	$ (1,092,097)	$ (1,209,744)	$ 1,463,726	$ 3,863,125	$ (850,269)	$ (1,037,125)
Business-type activities	(15,569)	898,648	944,748	490,812	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807	1,222,509
Total City government	$ 3,677,880	$ 5,176,497	$ 11,129,900	$ 1,605,266	$ (1,619,782)	$ (2,239,149)	$ 1,105,489	$ 4,767,008	$ 389,538	$ 185,384

Source: St. Helena Finance Department

Schedule 3
City of St. Helena
Fund Balances, Governmental Funds
Last Ten Fiscal Years

	2011	2012	2013	2014
General Fund				
Nonspendable	$ 1,765,705	$ 496,936	$ 291,921	
Committed	540,080	540,080	-	-
Assigned	1,464,031	-	1,973,795	1,973,795
Unassigned	-	3,233,439	2,265,437	1,291,889
Total general fund	$ 3,769,816	$ 4,270,455	$ 4,531,153	$ 3,265,684
All other governmental funds				
Debt Service				
Restricted	$ 28,007	41,320	$ 128,059	$ 399,328
Assigned	-	-	-	-
Measure A Fund	-	-		
Nonspendable	369	-	-	-
Restricted	625,800	-	967,676	(1,656,537)
Committed	-	2,141,875	-	-
Assigned	-	-	-	-
All Other Governmental Funds				
Nonspendable	180,748	231,045	203,336	51,453
Restricted	5,287,823	5,285,532	5,231,347	5,914,432
Committed	336,601	763,454	-	-
Assigned	-	-	1,172,856	971,929
Unassigned	(5,031)	394	(182,227)	
Total all other governmental funds	$ 6,454,317	$ 8,463,620	$ 7,521,047	$ 5,680,605
Total fund balances	$10,224,133	$12,734,075	$12,052,200	$ 8,946,289

	General Fund			Other Major Funds							All Other Governmental Funds					
												Unreserved, reported in				
Fiscal Year	Reserved	Unreserved	Total General Fund	Dr. Wood Library Fund Unreserved***	Measure A Fund Reserved	Measure A Fund Unreserved	Total Measure A* Fund	City Capital Projects** Reserved	City Capital Projects Unreserved	Total City Capital Projects Fund**	Reserved	Special Revenue	Capital Projects	Debt Service	Permanent Funds	Total
2010	$ 368,990	##########	$ 3,772,515	$ 318,375	$ -	$ -	$ -	$ 240,094	$ 246,647	$ 486,741	$ 375,167	$ 4,108,932	$ 983	$ 27,727	$ 155,417	##########
2009	$ 577,847	##########	$ 5,257,046	$ 3,680,664	$ -	$ -	$ -	$ 1,123,327	$ 88,707	$ 1,212,034	$ 1,409,262	$ 2,300,360	$ 968	$ 27,302	$ 154,270	##########
2008	$ 608,423	##########	$ 5,651,192	$ 3,884,614	$ 1,617,740	$ 431,831	$ 2,049,571	$ 649,938	$ 884,320	$ 1,534,258	$ 280,657	$ 4,394,992	$ 942	$ 26,585	$ 140,703	##########
2007	$ 804,551	##########	$ 5,173,435	$ 3,763,582	$ 488,501	$ 1,365,374	$ 1,853,875	$ 393,729	$ 441,524	$ 835,253	$ 580,938	$ 4,692,562	$ 909	$ 24,521	$ 137,448	##########
2006	$1,028,096	##########	$ 4,195,984	$ 3,163,620	$ 305,864	$ 508,800	$ 814,664	$ 73,324	$ 699,728	$ 773,052	$ 354,773	$ 3,826,174	$ 873	$ 23,545	$ 127,346	##########
2005	$1,935,986	##########	$ 4,681,740	$ 3,099,078	$ -	$ -	$ -	$ -	$ -	$ -	$ 565,338	$ 6,590,864	$ 20,968	$ 22,163	$ 94,916	##########

Source: St. Helena Finance Department

* Measure A became a major fund in 2006.
** Capital Projects became a major fund in 2010 (The fund was established in 2006)
Note: The City implemented GASB statement number 54 in the 2011 fiscal year. The information in this schedule is therefore set forth prospectively from the year of implementation.

Schedule 4
City of St. Helena
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(Modified acrual basis of accounting)

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Revenues:										
Taxes	$ 5,677,386	$ 6,004,041	$ 6,709,937	$ 7,113,569	$ 6,839,759	$ 6,730,266	$ 6,795,236	$ 7,619,928	$ 8,080,108	$ 8,904,798
Licenses and permits	316,186	327,971	383,185	338,099	352,068	292,331	293,842	421,463	437,638	312,156
Fines and forfeits	91,755	74,848	95,661	93,352	96,782	77,774	52,396	70,658	72,300	97,115
Interest	350,245	523,073	741,320	791,067	549,989	276,969	232,061	256,381	238,676	242,663
Intergovernmental	5,227,188	4,473,960	9,381,827	3,469,715	2,542,470	3,181,204	3,799,934	5,004,955	504,042	518,489
Charges for services	1,274,429	1,051,242	993,297	885,586	1,063,581	730,216	672,257	1,147,925	868,314	2,190,308
Special assessments	-	-	-	-	-	-	-	-	-	-
Other revenues	145,598	334,813	1,126,310	379,931	282,470	143,568	317,735	218,581	571,137	496,697
Sale of property	-	-								
Total revenues	13,082,787	12,789,948	19,431,537	13,071,319	11,727,119	11,432,328	12,163,461	14,739,891	10,772,215	12,762,226
Expenditures:										
General government	2,555,246	2,340,819	2,258,288	2,845,132	2,315,130	2,379,115	2,503,895	2,505,446	2,205,031	2,510,724
Public safety	2,799,927	2,964,877	2,986,783	3,223,375	3,088,356	3,179,321	2,969,839	3,187,866	3,317,210	3,466,297
Highways and streets	442,328	305,085	278,376	287,053	9,840	3,970	329,030	309,700	4,416	2,039
Library	982,659	1,004,380	1,029,307	1,047,284	1,119,899	1,116,837	1,102,902	1,078,055	1,180,748	1,278,975
Parks and recreation	620,144	704,543	765,624	856,944	996,499	1,015,444	874,084	935,642	317,941	342,126
Public works	1,034,562	2,753,263	525,768	1,709,513	3,737,988	896,740	26,871	1,192,277	1,878,698	1,667,162
Capital outlay	3,139,560	1,111,090	7,197,808	1,594,311	6,568,271	7,954,354	5,043,204	327,423	1,312,778	1,406,942
Debt service:										
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-	-	-	-
Principal	266,466	361,204	367,670	384,545	403,163	458,700	534,878	687,252	682,329	725,555
Interest	259,838	245,926	239,421	222,171	191,947	201,946	223,996	256,731	264,406	232,896
Intergovernmental	-									1,901,700
Total expenditures	12,100,730	11,791,187	15,649,045	12,170,328	18,431,093	17,206,427	13,608,699	10,480,392	11,163,557	13,534,416
Excess of revenues over(under) expenditures	982,057	998,761	3,782,492	900,991	(6,703,974)	(5,774,099)	(1,445,238)	4,259,499	(391,342)	(772,190)
Other Financing Sources(Uses)										
Proceeds from borrowing	-	305,281	305,281	-	2,782,366	3,485,405	2,832,229	-	-	-
Transfers in	269,057	1,265,330	908,722	3,175,627	3,246,943	3,063,947	973,935	985,626	2,280,063	3,036,547
Transfers out	(269,057)	(1,265,330)	(908,722)	(3,175,627)	(3,246,943)	(3,063,947)	(1,051,074)	(995,285)	(2,280,063)	(3,713,731)
Total other financing sources(uses)	-	305,281	-	-	2,782,366	3,485,405	2,755,090	(9,659)	-	(677,184)
Special Item										
Foregiveness of indebtednes	-	-	-	-	-	-	-	(1,651,834)	-	-
Net change in fund balances	$ 982,057	$ 1,304,042	$ 3,782,492	$ 900,991	$ (3,921,608)	$ (2,288,694)	$ 1,309,852	$ 2,598,006	$ (391,342)	$ (1,449,374)
Debt service as a percentage of expenditures	5.9%	7.4%	5.9%	5.6%	4.9%	6.6%	7.6%	9.4%	9.6%	7.2%

Source: St. Helena Finance Department

Schedule 5
City of St. Helena
Assessed Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(In thousands of dollars)

Fiscal Year	Assessed Taxable Values: Real Property	Personal Property	Totals	Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
2004-2005	1,236,957	49,257	1,286,214	1.00%	3,162,760	40.67%
2005-2006	1,239,326	49,257	1,288,583	1.00%	3,168,682	40.67%
2006-2007	1,494,317	73,836	1,568,152	1.00%	3,841,271	40.82%
2007-2008	1,427,513	75,950	1,503,463	1.00%	3,677,283	40.89%
2008-2009	1,530,637	69,997	1,600,634	1.00%	3,926,588	40.76%
2009-2010	1,605,402	86,408	1,691,810	1.00%	4,136,945	40.90%
2010-2011	1,613,048	74,155	1,687,203	1.00%	4,138,556	40.77%
2011-2012	1,651,354	78,586	1,729,940	1.00%	4,240,651	40.79%
2012-2013	1,695,701	74,401	1,770,102	1.00%	4,345,539	40.73%
2013-2014	1,858,565	74,771	1,933,336	1.00%	4,753,228	40.67%

Source: Napa County Auditor-Controller

Note: Property in Napa County is assessed at market value in the year in which the property is exchanged pursuant to a sale. In years thereafter, the assessed value is increased by two percent as required by state law. Based upon the frequency of property exchanges, assessed value is estimated to be about 40 percent of actual value for real property and about 70 percent for personal property. Estimated actual value is calculated by dividing assessed value by those percentages. Tax rates are per $100 of assessed values.

Schedule 6
City of St. Helena
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rates per $100 of assessed value)

	City Direct Rate			Overlapping Rates	
Fiscal Year	Basic Rate	General Obligation Debt Rate	Total	School Districts	Special Districts
2004-2005	1.00%	0.0146%	1.015%	0.05130%	0.00%
2005-2006	1.00%	0.0112%	1.011%	0.05770%	0.00%
2006-2007	1.00%	0.0115%	1.012%	0.04030%	0.00%
2007-2008	1.00%	0.0102%	1.010%	0.04920%	0.00%
2008-2009	1.00%	0.0077%	1.008%	0.04830%	0.00%
2009-2010	1.00%	0.0077%	1.008%	0.05080%	0.00%
2010-2011	1.00%	0.0077%	1.008%	0.04140%	0.00%
2011-2012	1.00%	0.0124%	1.012%	0.05000%	0.00%
2012-2013	1.00%	0.0124%	1.012%	0.04990%	0.00%
2013-2014	1.00%	0.0124%	1.012%	0.07440%	0.00%

Source: County of Napa

Note: The City's direct property tax rates can only be changed with specific voter approval.

Schedule 7
City of St. Helena
Principal Property Tax Payers - Top Ten Payers
Last Ten Fiscal Years
(Dollar Amounts in Thousands)

2014

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Schoendorf, Joseph & Nancy	$ 103,944	1	5.59%
Beringer	97,875	2	5.59%
Sutter Home	59,100	3	5.27%
C Mondavi and Sons	25,756	4	1.39%
Not Another Winery LLC	25,600	5	1.38%
Realty Income Properties	22,813	6	1.23%
Grandview Hotel Investors	9,594	7	0.52%
Wine Service Coop	8,300	8	0.45%
1000 St Helena LLC	7,791	9	0.42%
Gorini, John & Sandra	7,448	10	0.40%
Total	$ 368,221		22.22%

2013

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 98,624	1	5.31%
Sutter Home	57,995	2	3.12%
Not Another Winery LLC	25,549	3	1.37%
C Mondavi & Sons	25,410	4	1.37%
Realty Income Properties 2	22,224	5	1.20%
Joseph & Nancy Schoendorf	11,758	6	0.63%
Grandview Hotel Investors	9,406	7	0.51%
Wine Service Cooperative	8,131	8	0.44%
1000 St Helena LLC	7,626	9	0.41%
John & Sandra Gorini	7,302	10	0.39%
Total	$ 274,025		14.74%

2012

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 97,256	1	5.74%
Sutter Home	56,210	2	3.31%
C Mondavi & Sons	26,259	3	1.55%
Not Another Winery LLC	25,208	4	1.49%
Realty Income Properties 2	22,356	5	1.32%
Joseph & Nancy Schoendorf	10,415	6	0.61%
Wine Service Cooperative	7,966	7	0.47%
1000 St Helena LLC	7,521	8	0.44%
John & Sandra Gorini	7,159	9	0.42%
Dowdell Lane LLC	6,916	10	0.41%
Total	$ 267,266		15.76%

2011

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 97,257	1	6.03%
Sutter Home	56,210	2	3.48%
C Mondavi & Sons	26,259	3	1.63%
Not Another Winery LLC	25,208	4	1.56%
Realty Income Properties 2	22,356	5	1.39%
Joseph & Nancy Schoendorf	10,415	6	0.65%
Wine Service Cooperative	7,966	7	0.49%
1000 St Helena LLC	7,521	8	0.47%
John & Sandra Gorini	7,159	9	0.44%
Dowdell Lane LLC	6,916	10	0.43%
Total	$ 267,269		16.57%

2010

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 99,473	1	6.20%
Sutter Home	55,257	2	3.44%
C Mondavi & Sons	25,815	3	1.61%
Not Another Winery LLC	25,641	4	1.60%
Joseph & Nancy Schoendorf	10,015	5	0.62%
Fritz Property Group	9,904	6	0.62%
Real Income Properties 2 LLC	9,070	7	0.56%
Wine Service Cooperative	7,938	8	0.49%
1000 St Helena LLC	7,500	9	0.47%
John & Sandra Gorini	7,106	10	0.44%
Total	$ 257,720		16.05%

2009

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 101,716	1	6.65%
Sutter Home	55,398	2	3.62%
C Mondavi & Sons	26,807	3	1.75%
Not Another Winery LLC	26,245	4	1.71%
Fritz Propery Group Inc	9,929	5	0.65%
Diageo Chateau & Estate	9,091	6	0.59%
Joseph & Nancy Schoendorf	8,815	7	0.58%
Wine Service Cooperative	7,846	8	0.51%
1000 St Helena LLC	7,512	9	0.49%
John & Sandra Gorini	7,123	10	0.47%
Total	$ 260,482		17.02%

2008

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 88,680	1	6.21%
Sutter Home	52,285	2	3.66%
Not Another Winery	25,453	3	1.78%
C Mondavi & Sons	24,059	4	1.69%
IBM Credit LLC	19,374	5	1.36%
IDV North America Inc	8,842	6	0.62%
Wine Service Co-op	7,707	7	0.54%
Total	$ 245,604		17.21%

2007

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 104,775	1	7.01%
Sutter Home	49,752	2	3.33%
C Mondavi & Sons	20,898	3	1.40%
Not Another Winery	18,170	4	1.22%
Sulphur Creek Associates	11,888	5	0.80%
IDV North America Inc	8,569	6	0.57%
Wine Service Co-op	7,509	7	0.50%
Total	$ 240,167		16.07%

2006

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 156,639	1	12.64%
Sutter Home	51,834	2	4.18%
IDV North America	29,515	3	2.38%
Mondavi	27,999	4	2.26%
Not Another Winery	16,217	5	1.31%
Sulpher Creek Associates	13,565	6	1.09%
Wine Service Co-op	7,378	7	0.60%
Total	$ 303,147		25.88%

2005

Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	$ 102,937	1	8.00%
Sutter Home	51,834	2	4.03%
IDV North America	29,515	3	2.29%
Mondavi	19,160	4	1.49%
Not Another Winery	16,217	5	1.26%
Sulphur Creek Associates	13,565	6	1.05%
Wine Service Co-op	7,378	7	0.57%
Total	$ 240,606		20.07%

Source: is Napa County Auditor-Controller.

Schedule 8
City of St. Helena
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Taxes Levied For The Fiscal Year (1)	Collected Within The Fiscal Year of The Levy	
		Amount	Percentage of Levy
2005	2,041,738	2,041,738	100%
2006	2,080,022	2,080,022	100%
2007	2,343,560	2,343,560	100%
2008	2,248,225	2,248,225	100%
2009	2,414,384	2,414,384	100%
2010	2,516,191	2,516,191	100%
2011	2,615,795	2,615,795	100%
2012	2,916,982	2,916,982	100%
2013	3,070,458	3,070,458	100%
2014	3,055,297	3,055,297	100%

Source: Napa County Auditor/Controller's Office

Note: (1)
Property taxes are levied and collected pursuant to an arrangement commonly referred to as the Teeter Plan. Under the Teeter Plan, the County allocates and remits to the City the full amount of each years tax levy, and the County then retains any delinquencies as collected by the County.

Schedule 9
City of St. Helena
Sales Tax Revenue Base Data
Last Ten Fiscal Years

Fiscal Year	Revenue Base City-Wide Retail Sales Subject to Tax	Total Retail Sales Tax Rate	City Direct Tax Rate	Revenue Recognized By the City
2005	228,656,000	7.75%	0.95%	2,286,560
2006	222,261,100	7.75%	0.95%	2,222,611
2007	253,260,400	7.75%	0.95%	2,532,604
2008	270,333,252	7.75%	0.95%	2,703,333
2009	260,790,800	8.75%	0.95%	2,607,908
2010	213,122,900	8.75%	0.95%	2,131,229
2011	207,311,797	7.75%	0.95%	2,073,118
2012	213,056,100	7.75%	0.95%	2,130,561
2013	238,605,300	7.75%	0.95%	2,386,053
2014	259,493,500	8.00%	0.95%	2,594,935

Source: St. Helena Finance Department

Note: The City's direct retail sales tax rate is established pursuant to the City's Municipal Code. Any increase in the City's direct tax rate requires voter approval

Schedule 10
City of St. Helena
Principal Sales Tax Payers - Top Twenty Five
Last Ten Fiscal Years
(In Alphbetical Order)

Fiscal Years Ended June 30

2014	2013	2012
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
BERINGER VINEYARDS	BERINGER VINEYARDS	ABREU VINEYARDS
BP SERVICE STATIONS	BP SERVICE STATIONS	BERINGER VINEYARDS
BURGSTAHLER MACINE WORKS	CENTRAL VALLEY BUILDERS SUPPLY	BP SERVICE STATIONS
CENTRAL VALLEY BUILDERS	CINDY'S BACKSTREET KITCHEN	BROWN'S AUTO PARTS
CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA	CENTRAL VALLEY BUILDERS SUPPLY
CULINARY INSTITUTE OF AMERICA	EXXON SERVICE STATIONS	CINDY'S BACKSTREET KITCHEN
EXXON SERVICE STATIONS	FARMSTEAD RESTAURANT	CULINARY INSTITUTE OF AMERICA
FARMSTEAD RESTAURANT	FRANCISCAN VINEYARDS	EXXON SERVICE STATIONS
FRANCISCAN VINEYARDS	FRENCH BLUE	FARMSTEAD RESTAURANT
GOOSE & GANDER	GO FISH	FRANCISCAN VINEYARDS
GOTT'S ROADSIDE TRAY GOURMET	GOOSE & GANDER	GO FISH
HARLAN ESTATE WINERY	GOTT'S ROADSIDE TRAY GOURMET	GOTT'S ROADSIDE TRAY GOURMET
HAROLD SMITH & SON	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
MARKET RESTAURANT	MARKET RESTAURANT	MARKET RESTAURANT
MARTIN DESIGN	MARTIN DESIGN	MARTIN DESIGN
MERRYVALE VINEYARDS	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
NAPA VALLEY WINE AUCTION	ONE TRUE VINE	REEDS
SAFEWAY STORES	SAFEWAY STORES	SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS	SUNSHINE FOODS	SUNSHINE FOODS
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
WILSON-DANIELS	WILSON-DANIELS	WILSON-DANIELS
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Fiscal Years Ended June 30

2011	2010	2009
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
BERINGER VINEYARDS	BERINGER VINEYARDS	BERINGER VINEYARDS
BP SERVICE STATIONS	BP SERVICE STATIONS	BP SERVICE STATIONS
BROWN'S AUTO PARTS	CENTRAL VALLEY BUILDERS SUPPLY	BURGSTAHLER MACHINE WORKS
CENTRAL VALLEY BUILDERS SUPPLY	CINDY'S BACKSTREET KITCHEN	CENTRAL VALLEY BUILDERS SUPPLY
CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA
CULINARY INSTITUTE OF AMERICA	EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS
EPPS CHEVROLET/PONTIAC/OLDS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
EXXON SERVICE STATIONS	FRANCISCAN VINEYARDS	FRANCISCAN VINEYARDS
FARMSTEAD RESTAURANT	GO FISH	GO FISH
FRANCISCAN VINEYARDS	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
GO FISH	HAROLD SMITH & SON	HAROLD SMITH & SON
HARLAN ESTATE WINERY	LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT
MARKET RESTAURANT	MARKET RESTAURANT	MARTIN DESIGN
MERRYVALE VINEYARDS	MARTINI HOUSE	MARTINI HOUSE
NAPA VALLEY AG SUPPLY	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
NAPA VALLEY WINE AUCTION	NAPA VALLEY AG SUPPLY	MIRAMONTE RESTAURANT & CAFE
ONE TRUE VINE	ONE TRUE VINE	NAPA VALLEY AG SUPPLY
REEDS	REEDS	REEDS
SAFEWAY STORES	SAFEWAY STORES	SAFEWAY STORES
STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
SUNSHINE FOODS	SUNSHINE FOODS	SUNSHINE FOODS
TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Schedule 10 - Continued
City of St. Helena
Principal Sales Tax Payers - Top Twenty Five
Last Ten Fiscal Years
(In Alphbetical Order)

Fiscal Year Ended June 30

2008	2007	2006
A & J VINEYARD SUPPLY	BERINGER VINEYARDS	BERINGER VINEYARDS
BERINGER VINEYARDS	BP SERVICE STATIONS	BP SERVICE STATIONS
BP SERVICE STATIONS	CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY
BURGSTAHLER MACHINE WORKS	CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY	CRICKET	CULINARY INSTITUTE OF AMERICA
CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA	DAVID'S JEWELRY
EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS
EXXON SERVICE STATIONS	EXXON SERVICE STATIONS	EXXON SERVICE STATIONS
FRANCISCAN VINEYARDS	GO FISH	HARLAN ESTATE WINERY
GO FISH	HARLAN ESTATE WINERY	HAROLD SMITH & SON
HARLAN ESTATE WINERY	HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT
HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT	MARKET SAINT HELENA
LAMPSON TRACTOR & EQUIPMENT	MARKET SAINT HELENA	MARTIN DESIGN
MARTIN DESIGN	MARTINI HOUSE	MARTINI HOUSE
MARTINI HOUSE	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
MERRYVALE VINEYARDS	MIRAMONTE RESTAURANT & CAFE	MIRAMONTE RESTAURANT & CAFE
MIRAMONTE RESTAURANT & CAFE	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
NAPA VALLEY AG SUPPLY	PRADO MADERA	SAFEWAY STORES
NAPA VALLEY WINE AUCTION	SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE
SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS
STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER
SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER	TERRA RESTAURANT
TAYLOR'S AUTOMATIC REFRESHER	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
TRA VIGNE RESTAURANT	WHITING NURSERY	WHITING NURSERY
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Fiscal Year Ended June 30

2005	2004	2003
ANA'S CANTINA	BERINGER VINEYARDS	BERINGER VINEYARDS
BERINGER VINEYARDS	BP SERVICE STATIONS	BP SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY
CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS	CHEVRON SERVICE STATIONS
CULINARY INSTITUTE OF AMERICA	CULINARY INSTITUTE OF AMERICA	CRICKET
EPPS CHEVROLET/PONTIAC/OLDS	EPPS CHEVROLET/PONTIAC/OLDS	CULINARY INSTITUTE OF AMERICA
EXXON SERVICE STATIONS	EXXON SERVICE STATIONS	EPPS CHEVROLET/PONTIAC/OLDS
HARLAN ESTATE WINERY	HARLAN ESTATE WINERY	EXXON SERVICE STATIONS
HAROLD SMITH & SON	HAROLD SMITH & SON	HARLAN ESTATE WINERY
LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT	HAROLD SMITH & SON
MARKET SAINT HELENA	MARKET SAINT HELENA	LAMPSON TRACTOR & EQUIPMENT
MARTIN DESIGN	MARTIN DESIGN	MARTINI HOUSE
MARTINI HOUSE	MARTINI HOUSE	MERRYVALE VINEYARDS
MERRYVALE VINEYARDS	MERRYVALE VINEYARDS	MIRAMONTE RESTAURANT & CAFE
MIRAMONTE RESTAURANT & CAFE	MIRAMONTE RESTAURANT & CAFE	NAPA VALLEY AG SUPPLY
NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY	PATTI SKOURAS ANTIQUES
PINOT BLANC RESTAURANT	PINOT BLANC RESTAURANT	PINOT BLANC RESTAURANT
PORTALAIS	SAFEWAY STORES	SAFEWAY STORES
SAFEWAY STORES	STEVE'S HARDWARE & HOMEWARE	STEVE'S HARDWARE & HOMEWARE
STEVE'S HARDWARE & HOMEWARE	SUNSHINE FOODS	SUNSHINE FOODS
SUNSHINE FOODS	TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER
TAYLOR'S AUTOMATIC REFRESHER	TERRA RESTAURANT	TERRA RESTAURANT
TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT	TRA VIGNE RESTAURANT
WHITING NURSERY	WHITING NURSERY	WHITING NURSERY
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Source: Muniservices

Schedule 11
City of St. Helena
Revenue Base Concentration Data - Sales Tax Generators By Economic Category
Last Ten Fiscal Years
(Dollar Amounts in Thousands)

2014

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,095.33	1	49.35%
CONSTRUCTION	$ 417.34	2	18.80%
GENERAL RETAIL	$ 341.32	3	15.38%
TRANSPORTATION	$ 251.04	4	11.31%
BUSINESS TO BUSINESS	$ 73.58	5	3.31%
MISCELLANEOUS	$ 41.08	6	1.85%
Total	$ 2,219.67		100.00%

2013

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,098.69	1	51.90%
GENERAL RETAIL	$ 371.44	2	17.54%
TRANSPORTATION	$ 319.44	3	15.09%
CONSTRUCTION	$ 235.61	4	11.13%
BUSINESS TO BUSINESS	$ 54.15	5	2.56%
MISCELLANEOUS	$ 37.81	6	1.79%
Total	$ 2,117.13		100.00%

2012

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 956.46	1	50.50%
GENERAL RETAIL	$ 390.13	2	20.60%
TRANSPORTATION	$ 226.35	3	11.95%
CONSTRUCTION	$ 237.60	4	12.55%
BUSINESS TO BUSINESS	$ 54.64	5	2.88%
MISCELLANEOUS	$ 28.79	6	1.52%
Total	$ 1,893.97		100.00%

2011

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 917.88	1	51.16%
GENERAL RETAIL	$ 346.96	2	19.34%
TRANSPORTATION	$ 232.19	3	12.94%
CONSTRUCTION	$ 210.87	4	11.75%
BUSINESS TO BUSINESS	$ 57.46	5	3.20%
MISCELLANEOUS	$ 28.77	6	1.60%
Total	$ 1,794.13		100.00%

2010

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 899.24	1	49.60%
CONSTRUCTION	$ 336.44	2	18.56%
GENERAL RETAIL	$ 304.53	3	16.80%
TRANSPORTATION	$ 215.42	4	11.88%
BUSINESS TO BUSINESS	$ 45.53	5	2.51%
MISCELLANEOUS	$ 11.98	6	0.66%
Total	$ 1,813.13		100.00%

2009

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 931.20	1	47.65%
CONSTRUCTION	$ 378.65	2	19.38%
GENERAL RETAIL	$ 361.89	3	18.52%
TRANSPORTATION	$ 207.68	4	10.63%
BUSINESS TO BUSINESS	$ 49.63	5	2.54%
MISCELLANEOUS	$ 25.18	6	1.29%
Total	$ 1,954.23		100.00%

2008

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 1,014.09	1	42.90%
CONSTRUCTION	$ 442.42	2	18.72%
GENERAL RETAIL	$ 430.50	3	18.21%
TRANSPORTATION	$ 278.69	4	11.79%
BUSINESS TO BUSINESS	$ 159.61	5	6.75%
MISCELLANEOUS	$ 38.46	6	1.63%
Total	$ 2,363.77		100.00%

2007

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 917.84	1	40.96%
CONSTRUCTION	$ 471.57	2	21.04%
GENERAL RETAIL	$ 427.00	3	19.05%
TRANSPORTATION	$ 297.05	4	13.26%
BUSINESS TO BUSINESS	$ 97.20	5	4.34%
MISCELLANEOUS	$ 30.33	6	1.35%
Total	$ 2,240.99		100.00%

2006

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 774.82	1	37.73%
CONSTRUCTION	$ 469.83	2	22.88%
GENERAL RETAIL	$ 422.52	3	20.58%
TRANSPORTATION	$ 296.40	4	14.43%
BUSINESS TO BUSINESS	$ 63.17	5	3.08%
MISCELLANEOUS	$ 26.72	6	1.30%
Total	$ 2,053.46		100.00%

2005

Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	$ 781.85	1	38.93%
GENERAL RETAIL	$ 431.18	2	21.47%
CONSTRUCTION	$ 417.96	3	20.81%
TRANSPORTATION	$ 273.25	4	13.61%
BUSINESS TO BUSINESS	$ 69.01	5	3.44%
MISCELLANEOUS	$ 34.89	6	1.74%
Total	$ 2,008.13		100.00%

Statistics provided by MuniServices Company.

Schedule 12
City of St.Helena
Transient Occupany Tax Revenue Base Data
Last Ten Fiscal Years

Fiscal Year	Revenue Base Room Revenues Subject to Tax	City Direct Tax Rate	Revenue Recognized By the City
2005	9,692,108	12.00%	$ 1,163,053
2006	10,885,733	12.00%	$ 1,306,288
2007	12,427,235	12.00%	$ 1,491,268
2008	12,779,903	12.00%	$ 1,533,588
2009	10,894,720	12.00%	$ 1,307,366
2010	10,499,201	12.00%	$ 1,193,860
2011	12,095,733	12.00%	$ 1,465,172
2012	12,757,462	12.00%	$ 1,535,388
2013	13,432,610	12.00%	$ 1,612,399
2014	14,427,108	12.00%	$ 1,732,606

Source: St. Helena Finance Department

Note: The transient occupancy tax can only be changed by approval of the voters, and the rate was increased in mid 2005 by a special election.

Schedule 13
City of St. Helena
Principal Transient Occupancy Tax Payers - Top Ten
Last Ten Fiscal Years
(In Alphabetical Order)

Fiscal Years Ended June 30			
2014	2013	2012	2011
Ambrose Bierce House	Adagio Inn	Adagio Inn	Adagio Inn
Casa de Vigne	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
El Bonita	Casa De Vigna	CIA	CIA
Harvest Inn	El Bonita	El Bonita	El Bonita
Hotel St. Helena	Harvest Inn	Harvest Inn	Harvest Inn
Inn at Southbridge	Hotel St. Helena	Hotel St. Helena	Hotel 1424
James and Patricia Stone	Inn at Southbridge	Inn at Southbridge	Hotel St. Helena
Napa Valley Hideaway	Red Door Inn	Red Door Inn	Red Door Inn
Vinyard Inn	Vineyard Inn	Vineyard Country Inn	Inn at Southbridge
Wydown Hotel	Wydown Hotel	Wydown Hotel	Vineyard Inn

Fiscal Years Ended June 30			
2010	2009	2008	2007
Adagio Inn	Adagio	Adagio	Adagio
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
CIA	Bylund House	CIA	CIA
El Bonita	CIA	Eagle & Rose	Eagle & Rose
Harvest Inn	Eagle & Rose	El Bonita	El Bonita
Hotel 1424	El Bonita	Harvest Inn	Harvest Inn
Hotel St. Helena	Harvest Inn	Hotel St. Helena	Hotel St. Helena
Red Door Inn	Hotel St. Helena	Inn at South Bridge	Inn at South Bridge
Inn at Southbridge	Inn at Southbridge	Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Year Ended June 30	
2006	2005
Adagio	Adagio
Ambrose	Ambrose
CIA	CIA
Eagle & Rose	Eagle & Rose
El Bonita	El Bonita
Harvest Inn	Harvest Inn
Hotel St. Helena	Hotel St. Helena
Inn at South Bridge	Inn at South Bridge
Sunny Acres	Sunny Acres
Vineyard Inn	Vineyard Inn

Source: St. Helena Finance Department

Schedule 14
City of St. Helena
Water Rates
Last Ten Fiscal Years

Fiscal Year		Basic Rate 5/8" Meter	Residential Commodity Rates ($/HCF) Tier 1 0-20 HCF	Tier 2 21-40 HCF	Tier 3 41-60 HCF	Tier 4 61-80 HCF	Tier 5 81-120 HCF	Tier 6 121+ HCF
2005	Inside City	$ 16.39	$ 1.34	$ 2.18	$ 2.25	$ 2.37	$ 2.67	$ 3.33
(as of 1/1/05)	Outside City	$ 33.17	$ 1.61	$ 2.62	$ 2.70	$ 2.84	$ 3.20	$ 4.00
2006	Inside City	$ 21.40	$ 1.34	$ 2.18	$ 2.25	$ 2.37	$ 2.67	$ 3.33
(as of 7/1/05)	Outside City	$ 33.17	$ 1.61	$ 2.62	$ 2.70	$ 2.84	$ 3.20	$ 4.00

		Basic Rate 5/8" Meter	Tier 1 0-20 HCF	Tier 2 21-80 HCF	Tier 3 81+ HCF
2007	Inside City	$ 23.53	$ 1.37	$ 2.74	$ 4.11
(as of 7/1/06)	Outside City	$ 50.58	$ 1.64	$ 3.29	$ 4.93
2008	Inside City	$ 27.43	$ 1.53	$ 3.06	$ 5.48
(as of 4/1/08)	Outside City	$ 42.52	$ 1.84	$ 3.67	$ 6.57
2009	Inside City	$ 29.62	$ 1.65	$ 3.30	$ 5.91
(as of 1/1/09)	Outside City	$ 45.91	$ 1.98	$ 3.96	$ 7.09
2010	Inside City	$ 31.40	$ 1.75	$ 3.50	$ 6.26
(as of 1/1/10)	Outside City	$ 48.67	$ 2.10	$ 4.20	$ 7.51
2011	Inside City	$ 31.40	$ 1.75	$ 3.50	$ 6.26
	Outside City	$ 48.67	$ 2.10	$ 4.20	$ 7.51

		Basic Rate 5/8" Meter	Tier 1 SF-0-14HCF MF-0-5HCG	Tier 2 SF-15+HCF MF-6+HCF
2012	Inside City	$ 24.81	$ 4.05	$ 6.07
	Outside City	$ 24.81	$ 4.05	$ 6.07
2013	Inside City	$ 25.50	$ 4.16	$ 6.24
	Outside City	$ 25.50	$ 4.16	$ 6.24
2014	Inside City	$ 26.14	$ 4.26	$ 6.40
	Outside City	$ 26.14	$ 4.26	$ 6.40

* In FY 2012, water use tiers were changed.

Source: St. Helena Utility Department

Schedule 15
City of St. Helena
Sewer Rates
Last Ten Fiscal Years

Fiscal Year	Residential Charge	Multi-family and Commercial Charges (based on meter size) 5/8"	3/4"	1"	1.5"	2"	3"	4"	6"
2005	$ 53.65	$ 30.50	$ 44.86	$ 73.58	$ 145.38	$ 231.54	$ 432.59	$ 719.80	$ 1,437.72
2006	$ 59.28	$ 33.81	$ 49.78	$ 81.73	$ 161.59	$ 257.42	$ 481.03	$ 800.47	$ 1,599.08
2007	$ 65.47	$ 39.24	$ 57.87	$ 95.15	$ 188.35	$ 300.18	$ 561.12	$ 933.90	$ 1,865.83
2008	$ 79.53	$ 49.81	$ -	$ 121.12	$ 239.99	$ 382.62	$ 715.44	$ 1,190.89	$ 2,379.53
2009	$ 87.48	$ 54.79	$ -	$ 133.23	$ 263.99	$ 420.88	$ 786.98	$ 1,309.98	$ 2,617.48
2010	$ 96.23	$ 60.27	$ -	$ 146.55	$ 290.39	$ 462.97	$ 865.68	$ 1,440.98	$ 2,879.23
2011	$ 96.23	$ 60.27	$ -	$ 146.55	$ 290.39	$ 462.97	$ 865.68	$ 1,440.98	$ 2,879.23
2012	$ 42.68	$ 37.97	$ -	$ 92.33	$182.95	$291.67	$ 545.38	$ 907.82	$1,813.91
2013	$ 43.88	$ 39.03	$ -	$ 94.92	$188.07	$299.84	$ 560.65	$ 933.24	$1,864.70
2014	$ 44.98	$ 40.01	$ -	$ 97.29	$192.77	$307.34	$ 574.67	$ 956.57	$1,911.32

Commodity Rate ($/HCF)

User Category	**FY 2005**	**FY 2006**	**FY 2007**	**FY 2008**	**FY 2009**	**FY 2010**	**FY 2011**	**FY2012**	**FY2013**	**FY2014**
Multi-family	$ 1.81	$ 2.00	$ 2.05	$ 2.33	$ 2.56	$ 2.82	$ 2.82	$ 3.55	$ 3.65	$ 3.74
Commercial - General	$ 1.66	$ 1.83	$ 1.89	$ 2.15	$ 2.37	$ 2.04	$ 2.04	$ 3.29	$ 3.38	$ 3.46
Hotel w/o food	$ 2.02	$ 2.21	$ 2.27	$ 2.57	$ 2.83	$ 2.27	$ 2.27	$ 3.92	$ 4.03	$ 4.13
Hotel w/food	$ 4.18	$ 4.43	$ 4.56	$ 5.17	$ 5.69	$ 2.40	$ 2.40	$ 7.89	$ 8.11	$ 8.31
Car Wash	$ 1.28	$ 1.45	$ 1.49	$ 1.68	$ 1.85	$ 2.61	$ 2.61	$ 2.57	$ 2.64	$ 2.71
Laundromat	$ 1.52	$ 1.70	$ 1.75	$ 1.98	$ 2.18	$ 2.61	$ 2.61	$ 3.02	$ 3.10	$ 3.18
Service Station	$ 2.18	$ 2.37	$ 2.44	$ 2.77	$ 3.05	$ 2.61	$ 2.61	$ 4.23	$ 4.35	$ 4.46
Restaurant	$ 5.63	$ 5.92	$ 6.10	$ 6.91	$ 7.60	$ 3.05	$ 3.05	$ 10.53	$ 10.82	$ 11.09
Church	$ 1.66	$ 1.83	$ 1.89	$ 2.15	$ 2.37	$ 3.11	$ 3.11	$ 3.29	$ 3.38	$ 3.46
City Facility	$ 1.66	$ 1.83	$ 1.89	$ 2.15	$ 2.37	$ 3.36	$ 3.36	$ 3.29	$ 3.38	$ 3.46
School	$ 1.43	$ 1.60	$ 1.65	$ 1.87	$ 2.06	$ 4.86	$ 4.86	$ 2.86	$ 2.94	$ 3.01
Mixed Retail w/food	$ 3.22	$ 3.44	$ 3.55	$ 4.02	$ 4.42	$ 6.26	$ 6.26	$ 6.12	$ 6.29	$ 6.45
Grocery	$ 5.72	$ 6.01	$ 6.19	$ 7.02	$ 7.72	$ 8.36	$ 8.36	$ 10.70	$ 11.00	$ 11.28
Mortuary	$ 5.72	$ 6.01	$ 6.19	$ 7.02	$ 7.72	$ 8.49	$ 8.49	$ 10.70	$ 11.00	$ 11.28
Sutter Home Winery	$ 1.97	$ 2.16	$ 2.22	$ 2.52	$ 2.77	$ 8.49	$ 8.49	$ 3.84	$ 3.95	$ 4.05
Merryvale Winery	$ 10.17	$ 10.60	$ 10.92	$ 12.38	$ 13.62	$ 14.98	$ 14.98	$ 18.87	$ 19.40	$ 19.89
Spottswoode Winery	$ 10.17	$ 10.60	$ 10.92	$ 12.38	$ 13.62	$ 14.98	$ 14.98	$ 18.87	$ 19.40	$ 19.89

Source: St. Helena Utility Department

Schedule 16
City of St. Helena
Water Principal Payers-Concentration Data
Last Ten Fiscal Years

Water Revenue Concentration Data
Revenue in Dollars and Number of Customers

Fiscal	Class of Customer					Total
Year	Residential	Industrial	Hotel/Spa	Commercial	Other	Revenue
2014	$ 2,723,339	$ 826,850	$ 179,675	$ 938,054	$ 117,627	$ 4,785,545
	2,174	21	8	258	100	2,561
2013	$ 2,654,572	$ 415,084	$ 151,581	$ 1,309,949	$ 100,512	$ 4,631,698
	2,160	18	8	261	83	2,530
2012	$ 2,379,830	$ 412,845	$ 144,228	$ 1,179,217	$ 93,682	$ 4,209,802
	2,150	18	8	262	80	2,518
2011	$ 1,562,100	$ 335,770	$ 123,750	$ 859,079	$ 74,349	$ 2,955,048
	2,357	18	8	269	76	2,728
2010	$ 1,501,636	$ 154,389	$ 98,164	$ 838,724	$ 171,391	$ 2,764,304
	2,145	19	8	266	94	2,532
2009	$ 1,627,855	$ 77,102	$ 34,898	$ 1,069,293	$ 141,420	$ 2,950,567
	2,146	19	17	236	90	2,508
2008	$ 1,447,376	$ 389,239	$ 151,111	$ 414,177	$ 159,589	$ 2,561,492
	2,132	26	14	252	132	2,556
2007	$ 1,477,117	$ 390,514	$ 121,204	$ 331,720	$ 277,777	$ 2,598,332
	2,139	26	9	200	84	2,458
2006	$ 1,209,955	$ 334,798	$ 101,564	$ 314,433	$ 293,841	$ 2,254,590
	2,140	21	8	202	143	2,514
2005	$ 1,061,691	$ 297,642	$ 71,034	$ 255,886	$ 263,457	$ 1,949,711
	2,140	21	8	205	253	2,627

Source: St. Helena Utility Department

Schedule 17
City of St. Helena
Wastewater Principal Payers-Concentration Data
Last Ten Fiscal Years

Wastewater Revenue Concentration Data
Revenue in Dollars and Number of Customers

Fiscal	Class of Customer					Total
Year	Residential	Industrial	Hotel/Spa	Commercial	Other	Revenue
2014	$ 1,332,841	$ 24,286	$ 101,144	$ 685,301	$ -	$ 2,143,572
	1,530	2	6	190		1,728
2013	$ 1,317,915	$ 15,654	$ 69,062	$ 648,352	$ -	$ 2,050,983
	1,532	2	6	190		1,730
2012	$ 1,285,054	$ 14,478	$ 70,507	$ 638,670	$ -	$ 2,008,709
	1,526	2	6	191		1,725
2011	$ 1,030,735	$ 13,857	$ 56,558	$ 515,264	$ -	$ 1,616,414
	1,682	2	6	189	-	1,879
2010	$ 917,757	$ 15,191	$ 56,588	$ 475,059	$ -	$ 1,464,595
	1,513	2	6	166	-	1,687
2009	$ 896,481	$ 17,241	$ 64,693	$ 334,177	$ -	$ 1,312,591
	1,512	3	11	167	-	1,693
2008	$ 884,350	$ 17,984	$ 66,275	$ 225,494	$ 64,094	$ 1,258,197
	1,491	3	8	143	22	1,667
2007	$ 805,899	$ 22,272	$ 62,174	$ 238,644	$ 70,773	$ 1,199,762
	1,496	3	9	145	33	1,686
2006	$ 758,557	$ 19,674	$ 50,132	$ 213,645	$ 52,468	$ 1,094,476
	1,491	3	8	148	28	1,678
2005	$ 625,270	$ 18,359	$ 33,392	$ 167,411	$ 39,041	$ 883,474
	1,493	3	8	135	38	1,677

Source: St. Helena Utility Department

Schedule 18
City of St. Helena
Ratios of Outstanding Debt By Type
Last Ten Fiscal Years
(Dollars in Thousands except for Per Capita)

	Governmental Activities					Business-type Activities							From
Fiscal Year	General Obligation Bonds	Lease Revenue Bonds	Special Assessment Bonds	Capital Lease Obligations	State of California and Other Loans	Capital Lease Obligations	State of California and Other Loans	Total City Debt	Total General Obligation Debt as Percentage of Real Property	Total General Obligation Debt Per Capita	Total City Debt as Percentage of Personal Income	Total City Debt Per Capita	Population
2005	1,615	-	-	3,118	-	3,382	-	8,115	0.00013%	0.27	2.06%	1.35	6000
2006	1,515	-	-	3,162	-	11,070	-	15,747	0.00012%	0.25	3.99%	2.62	6005
2007	1,410	-	-	2,899	-	11,015	-	15,324	0.00009%	0.24	3.89%	2.56	5989
2008	1,300	-	-	2,625	-	10,745	-	14,670	0.00009%	0.22	3.76%	2.47	5941
2009	1,185	-	-	2,337	2,782	10,460	-	16,764	0.00008%	0.20	4.31%	2.83	5924
2010	1,065	-	-	2,114	6,153	10,170	-	19,502	0.00007%	0.18	4.94%	3.24	6010
2011	935	-	-	1,803	8,747	9,865	-	21,350	0.00006%	0.16	6.82%	3.67	5814
2012	800	-	-	1,603	7,283	16,941	-	26,627	0.00005%	0.14	9.83%	4.58	5814
2013	655	-	-	1,417	6,931	16,619	-	25,622	0.00004%	0.11	9.46%	4.41	5814
2014	505	-	-	1,202	6,570	15,800	-	24,077	0.00003%	0.09	8.89%	4.14	5814

Source: St. Helena Finance Department

Schedule 19
City of St. Helena
Direct and Overlapping Governmental Activities Debt
As of June 30, 2014

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
City of St. Helena	$ 505,000	100.000%	$ 505,000
St. Helena Unified School District	64,606,232	28.591%	18,471,568
Napa Joint Community College District	130,878,005	6.526%	8,541,099
Other debt:			
Napa County Certificates of Participation	36,765,000	6.584%	2,420,608
Napa County Board of Education Certificates of Participation	2,945,000	6.584%	193,899
Subtotal overlapping debt			29,627,173
City direct debt - governmental only			505,000
Total direct and overlapping debt			$ 30,132,173

Source:California Municpal Statistics, Inc.

Schedule 20
City of St. Helena
Legal Debt Margin Information
Last Ten Fiscal Years

Fiscal Year	Debt Limit	Total Debt Applicable To Limit	Total Debt Applicable To Limit as Percentage of Debt Limit
2005	183,928,601	1,615,000	1%
2006	184,383,972	1,515,000	1%
2007	222,737,496	1,410,000	1%
2008	222,847,496	1,300,000	1%
2009	228,410,550	1,185,000	1%
2010	158,745,300	1,065,000	1%
2011	241,022,200	935,000	0%
2012	258,690,950	800,000	0%
2013	264,860,300	655,000	0%
2014	289,495,655	505,000	0%

Legal Debt Margin Calculation for Fiscal Year 2014	
Assessed value	$ 1,933,337,699
Debt limit (15% of assessed value)	290,000,655
Less debt applicable to limit:	
General obligation bonds	505,000
Total debt applicable to limit	505,000
Legal debt margin	$ 289,495,655

Under state finance law, the city's outstanding general obligation bonded debt should not exceed 15 percent of total assessed property value.

Source: Calculation completed by St. Helena Finance Department

Schedule 21
City of St. Helena
Demographic and Economic Statistics
Last Ten Fiscal Years

Fiscal Year	(1) Population	(2) Personal Income	Per Capita Personal Income	(3) Unemployment Rate
2005	6,000	394,200,000	65,700	4.10%
2006	6,041	396,893,700	65,700	3.60%
2007	5,989	393,477,300	65,700	4.20%
2008	5,941	390,323,700	65,700	6.20%
2009	5,924	389,206,800	65,700	4.10%
2010	6,010	394,857,000	65,700	9.30%
2011	5,814	397,700,856	68,404	10.30%
2012	5,875	401,873,500	68,404	8.40%
2013	5,854	400,437,016	68,404	6.20%
2014	5,950	407,003,800	68,404	4.70%

(1) Source: California Department of Finance
(2) Source: 2010 US Census
(3) Source: State of California EDD Labor Force Data

Schedule 22
City of St. Helena
Principal Employers (Ten Largest)
Last Six Fiscal Years

Fiscal Year Ended June 30, 2014

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	311	1	10.92%
Beringer (Treasury Wine Estates)	186	2	6.53%
Charles Krug Winery	125	3	4.39%
Tra Vigne	97	4	3.41%
Farmstead LLC	83	5	2.92%
Sunshine Foods	82	6	2.88%
Safeway Inc. #2605	77	7	2.70%
Wine Country Cases	67	8	2.35%
Icon Estates	66	9	2.32%
City of St Helena	65	10	2.28%
Totals	1159		40.71%

Fiscal Year Ended June 30, 2013

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	287	1	9.53%
Beringer (Treasury Wine Estates)	248	2	8.24%
Charles Krug Winery	129	3	4.28%
Tra Vigne	95	4	3.16%
Farmstead LLC	90	5	2.99%
Safeway Inc. #2605	82	6	2.72%
Sunshine Foods	75	7	2.49%
Icon Estates	72	8	2.39%
City of St Helena	66	9	2.19%
Wine Country Cases	65	10	2.16%
Totals	1209		40.15%

Fiscal Year Ended June 30, 2012

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	11.62%
Beringer (Treasury Wine Estates)	185	2	6.14%
Charles Krug Winery	127	3	4.22%
Harlan Family Domain	100	4	3.32%
Tra Vigne	92	5	3.06%
Safeway Inc. #2605	83	6	2.76%
City of St Helena	73	7	2.42%
Sunshine Foods	70	8	2.32%
Icon Estates	68	9	2.26%
Wine Country Cases	62	10	2.06%
Totals	1210		40.19%

Fiscal Year Ended June 30, 2011

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	12.60%
Beringer (Treasury Wine Estates)	200	2	7.20%
Charles Krug Winery	125	3	4.50%
Tra Vigne	93	4	3.35%
Safeway	86	5	3.10%
City of St Helena	81	6	2.92%
Farmstead LLC	78	7	2.81%
Sunshine Foods	74	8	2.66%
Icon Estates	68	9	2.45%
Wine Country Cases	62	10	2.23%
Totals	1217		43.82%

Fiscal Year Ended June 30, 2010

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	12.89%
Beringer (Fosters Wine Estates)	220	2	8.10%
Charles Krug Winery	123	3	4.53%
Tra Vigne	92	4	3.39%
Safeway	90	5	3.31%
City of St Helena	83	6	3.06%
Sunshine Foods	77	7	2.84%
Wine Country Cases	61	8	2.25%
Icon Estates	61	9	2.25%
Martini House	55	10	2.03%
Totals	1212		44.62%

Fiscal Year Ended June 30, 2009

Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	11.67%
Beringer (Fosters Wine Estates)	237	2	7.91%
Tra Vigne	105	3	3.50%
Safeway	86	4	2.87%
Charles Krug Winery	83	5	2.77%
City of St Helena	82	6	2.74%
Sunshine Foods	75	7	2.50%
Icon Estates	68	8	2.27%
Knickerbocker's Catering	65	9	2.17%
Wine Country Cases	60	10	2.00%
Totals	1211		40.39%

Source: St. Helena Business License

Note: Information about principal employers was not previously provided by the City in the statistical section of its Compehensive Annual Financial Report. The City implemented GASB Statement Number 44 in the 2006 fiscal year, and therefore information in this schedule is being provided prospectively from the year of implementation.

Schedule 23
City of St. Helena
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General government:										
City clerk	2	2	2	2	2	2	2	2	1	1
City attorney	-	-	-	-	-	-	-	-	-	-
City manager	1	1	1	1	1	1	1	1	1	1
Finance	4	5	5	5	5	5	5	5	5	5
Public safety:										
Police	19	19	19	20	17	17	17	17	17	17
Fire	2	2	2	2	2	2	2	2	2	2
Planning:										
Planning	3	3	4	6	5	5	5	5	2	2
Building and safety	1	1	1	-	-	-	-	-	-	-
Public works:										
Administration	-	-	4	6	6	6	6	6	4	4
Government buildings	-	-	2	2	2	2	2	2	-	-
Roads and streets	12	13	2	3	3	3	2	2	2	2
Parks:										
Parks and recreation	6	5	9	10	10	10	10	10	10	10
Library:										
Library operations	11	11	11	11	10	10	10	10	11	11
Water:										
Treatment and distribution	7	7	7	8	7	7	7	7	5	5
Wastewater:										
Collection and treatment	6	6	5	6	6	6	5	5	5	5
Totals	74	74	74	82	77	77	73	73	65	65

Source: St. Helena Finance Department

Note: City attorney not shown. We contract that position.

Schedule 24
City of St. Helena
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Police:										
Physical arrest	262	220	300	247	240	261	126	233	148	139
Traffic violations	1245	1017	1443	1437	1366	659	558	795	760	823
Fire:										
Emergency responses	671	696	706	732	724	707	673	667	729	733
Fires extinguished	25	46	61	53	48	33	34	57	59	72
Planning:										
Building permits issued	304	365	469	319	338	452	469	278	414	237
Public works:										
Miles streets resurfaced	0	0	0	2	2	0	0	2	2	4
Water:										
Number new connections	174	1	1	(59)	(48)	-	-	(1)	12	31
Daily average water production in MGD	1.760	1.808	1.507	1.507	1.507	1.500	1.500	1.615	1.692	1.637
Daily average water consumption in MGD	1.654	1.667	1.597	1.597	1.597	1.413	1.413	1.460	1.369	1.577
*Wastewater:										
Number new connections	2	52	63	(73)	26	0	0	1	11	3
Daily average treatment in millions gallons (MGD)	0.698	0.740	0.723	0.723	0.482	0.577	0.577	0.542	0.408	0.403

*Please note that these statistics are based on calendar year.

Source: Various City of St.Helena Departments

Schedule 25
City of St. Helena
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Police:										
Staions	1	1	1	1	1	1	1	1	1	1
Patrol units	5	5	5	5	5	5	5	5	5	5
Fire										
Stations	1	1	1	1	1	1	1	1	1	1
Engines	3	3	3	3	3	3	3	3	3	3
Public works:										
Miles of streets	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3	30.3
Streetlights	536	536	536	536	536	536	536	536	536	536
Parks and recreation:										
Community centers	1	1	1	1	1	1	1	1	1	1
Parks	13	14	14	14	14	14	14	14	14	14
Park acreage	26.0	27	26.5	26.5	39.1	39.1	39.1	39.1	39.1	39.1
Water:										
Miles of mains	50	50	50	50	50	50	50	50	50	50
Number connections	2,627	2,514	2,515	2,456	2,408	2,408	2,408	2408	2408	2561
Maximum plant capacity in millions gallons	4,263,000	4,399,100	4,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000	3,500,000
Wastewater:										
Miles of sewers	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.61
Number connections	1,677	1,678	1,741	1,668	1,694	1,694	1,694	1725	1730	1728
Maximum plant capacity in millions gallons	.500 MGD	.500 MGD	.500 MGD	.500 MGD	.650 MGD	.650 MGD	.650 MGD	650MGD	.500MGD	.500MGD

Note: Stabbo Park added in 2006

Source: Various City of St. Helena Departments

Item No: 14

Report to the City Council
Meeting of February 10, 2015

Agenda Section: **New Business**

Subject: **2015 City Council assignments to Monrovia and Upper Valley Waste Management Board**

CEQA Status: **Not a CEQA project**

Prepared By: **Cindy Black, City Clerk**

Approved By: **Jennifer Phillips, City Manager**

BACKGROUND

Council Members sit on various collaborative agency committees which include:

a. City/SHUSD/Chamber/NVC (Monrovia)
b. St. Helena Sewer District No. 1
c. Association of Bay Area Governments (ABAG) - Executive Board
d. Association of Bay Area Governments (ABAG) - General Assembly
e. Napa Valley Tourism Corporation/ St. Helena Tourism Improvement District (SHTID)
f. League of California Cities – North Bay Division
g. Napa County City Selection Committee
h. Napa County Flood Control and Water Conservation District
i. Napa County Gang & Youth Violence Commission
j. Napa County Local Agency Formation Commission (LAFCO)
k. Napa County Transportation and Planning Agency (NCTPA)
l. Napa County Watershed Information Center & Conservancy (WICC)
m. Upper Valley Waste Management Board

The City Council previously reviewed the various collaborative agency committee appointments/recommendations at their January 13, 2015 City Council meeting. However, additional information was necessary before appointments to Monrovia and the Upper Waste Management Board could be made.

DISCUSSION
It is appropriate for the City Council to annually review the intergovernmental City Council assignments.

FISCAL IMPACT
None

RECOMMENDED ACTION
Affirm or recommend appointment to the:

a. City/SHUSD/Chamber/NVC (Monrovia)

Make recommendation to the Napa County Board of Supervisors to affirm or recommend new member:

a. Upper Valley Waste Management Board

ATTACHMENTS
Attachment 1 – 2015 Intergovernmental City Council Assignments

2014 St. HELENA INTERGOVERNMENTAL CITY COUNCIL ASSIGNMENTS

MAYOR/COUNCIL COMMITTEE ASSIGNMENTS:	Date/Time & Location	Contact	Primary	Alternate	700 Form Filers
City/SHUSD/Chamber/NVC (Monrovia) • Meet to discuss interests in common • No Compensation	Meets: Qtrly	(707) 967-2701 Erica Madrigal	Mayor Galbraith Pitts Staff: City Manager Finance Director		Not Required
St. Helena Sewer District No. 1 • Meets as needed • 11-08-1964 Resolution 1964-597 Establishing Sewer District No. 1 and 1964-598 Description			All		
Association of Bay Area Governments (ABAG) - Executive Board • Appointed by the City Selection Committee • To enhance the quality of life in the San Francisco Bay Area by leading the region in advocacy, collaboration, and excellence in planning, research and member services • Agency membership dues based on population • Compensation - $150.00 per Meeting	101 Eighth St. Oakland CA 94607 *Meets:* 7:00 p.m., 3rd Thursday of every other month	(510) 464-7900	Mayor Galbraith Term Expires 06/30/16		Required Mail to: Fred Castro
Association of Bay Area Governments (ABAG) - General Assembly • St. Helena City Council appoints member and alternate, no term limit • To enhance the quality of life in the San Francisco Bay Area by leading the region in advocacy, collaboration, and excellence in planning, research and member services • Agency membership dues based on population	101 Eighth St. Oakland CA 94607 *Meets:* Annually	(510) 464-7900	Mayor Galbraith	Vice Mayor White	Required Mail to: Fred Castro
Napa Valley Tourism Corporation (Umbrella for Napa County) **St. Helena Tourism Improvement District (SHTID)** • Elected official appointed by the St. Helena City Council • 7 members from St. Helena (4-members of lodging, 1-Chamber of Commerce, 1-Elected Official and 1-City Manager) Membership includes: Kevin Dimond, Harvest Inn Mark Hoffmeister, Wydown Hotel Jennifer Phillips, City Manager Chair - Marcelle Adderley, Inn at Southbridge - General Manager Pam Simpson, Chamber Rep - Executive Director Pirrette Therene, El Bonita Hotel - GM Sharon Crull, City Councilmember • No Compensation	*Meets:* Qtrly Stonebridge	Catherine Heywood 707-260-0112	Crull Staff: City Manager		Not Required

2014 St. HELENA INTERGOVERNMENTAL CITY COUNCIL ASSIGNMENTS

MAYOR/COUNCIL COMMITTEE ASSIGNMENTS:	Date/Time & Location	Contact	Primary	Alternate	700 Form Filers
League of California Cities – North Bay Division • To maintain a central office of information and research for matters pertaining to City government and to influence legislation that affects cities • Agency membership dues required • No Compensation	P.O. Box 458, Mill Valley, CA 94941 *Meets:* Quarterly	(415) 302-2032 Nancy Hall Bennett	All		Not Required
Napa County City Selection Committee • In counties where 2 or more cities are incorporated, this Committee appoints city representatives to certain boards, commissions and agencies as prescribed by law (Section 50270, CA Govt Code) • Representative must be Mayor (per above Gov't. Code) • No Compensation	1195 Third Street, Suite 310, Napa 94558 *Meets:* 1:00pm, 3rd Tuesday of the month, Quarterly	(707) 253-4580 Gladys Coil	Mayor Galbraith (Delegate)	Vice-Mayor White	Not Required
Napa County Flood Control and Water Conservation District • Mission is the conservation and management of flood and storm waters to protect life and property; the maintenance of the County watershed using the highest level of environmentally sound practices; and to provide coordinated planning for water supply needs for the community. • Representative must be Mayor • Bylaws • No Compensation	1195 Third Street, Room 305, Napa 94558 *Meets:* 1:30 a.m., 1st and 3rd Tuesday of the Month	(707) 253-4580 Gladys Coil	Mayor Galbraith	Vice-Mayor White	Required
Napa County Gang & Youth Violence Commission • Prevention, intervention & suppression of gang violence • City Council makes appointee recommendation to the Napa County Board of Supervisors • No Compensation	Location Changes *Meets:* 4:30 p.m., on 3rd Wednesdays, As needed/no less than quarterly	(707) 253-4211 Gary Lieberstein District Attorney	Mayor Galbraith Staff: Police Chief		Not Requried
Napa County League of Governments (NCLOG) • No Compensation • Bylaws • Mayors of the City and County rotate the Chair position	Location rotates *Meets:* 6:00 p.m., 2nd Thursday of the month, Quarterly	(707) 253-4580 Gladys Coil	All		Not Requried
Napa County Local Agency Formation Commission (LAFCO) • City Selection Committee makes appointment • Four-Year Term Gov Code; Informal Policy Two-Year Rotation • $125 per meeting	1195 Third Street, Napa 94558 *Meets:* 4:00p.m., 1st Thursday of the month	(707) 259-8645 Kathy Mabry	Pitts Term Expires 5/1/2017		Required Mail to: Kathy Mabry 1030 Seminary St, Suite B Napa CA 94558

2014 St. HELENA INTERGOVERNMENTAL CITY COUNCIL ASSIGNMENTS

MAYOR/COUNCIL COMMITTEE ASSIGNMENTS:	Date/Time & Location	Contact	Primary	Alternate	700 Form Filers
Napa County Transportation and Planning Agency (NCTPA) • 2 Members and 2 alternates(1-Mayor with City Council appointing the other/2 City Councilmember Alternates • Bylaws	625 Burnell Street, Napa 94559 *Meets:* 1:30p.m., 3rd Wednesday of the month	(707) 259-8634 Kate Miller Karrie Sanderlin (707) 259-8633	Mayor Galbraith Vice Mayor White Staff: City Manager Public Works Director	Dohring	Requried Mail to: Board Secretary 625 Burnell Street Napa CA 94559
Napa County Watershed Information Center & Conservancy (WICC) • City Council makes appointment recommendation to the Board of Supervisors • No Compensation • BOS Resolution 02-202	1125 Third Street, 2nd Floor Conference Room, Napa 94558 *Meets:* 4:00p.m., 4th Thursday of the month	(707) 259-5936 Jeff Sharp, Liaison Gladys or Nadine	Vice Mayor White		Not Required
Upper Valley Waste Management Board • City Council makes appointment recommendation to the Board of Supervisors	Yountville Town Council Chambers *Meets:* 1:30p.m., 3rd Monday of the month	(707) 259-6716 Alice Ramirez, Board Clerk	Crull	Vice Mayor White	Required

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Item No: 15

Report to the City Council
Council Meeting of February 10, 2015

Agenda Section: **New Business**

Subject: Pavement Management Program Report

CEQA Status: **Not a CEQA Project**

Prepared By: **Steven Palmer, PE – Director of Public Works/City Engineer**

Approved By: **Jennifer Phillips, City Manager**

BACKGROUND

The City utilizes the StreetSaver Pavement Management Program (PMP) which is a computerized data management tool used in prioritizing pavement treatments. The PMP assists City staff in developing cost-effective and strategic recommendations on the maintenance program for the City streets.

The condition of pavements is quantified through the use of a Pavement Condition Index (PCI) which ranges from 0 to 100. The numerical ranges for PCI's correspond to: Good 100-70, Fair 69-50, Poor 49-25, and Very Poor 24-0. The PCI is calculated based on a field survey, then adjusted each year for deterioration and any maintenance treatments that were performed. The PMP calculates a PCI for each City street segment, and provides recommended treatment programs for various budget scenarios. The PMP utilizes a pro-active maintenance strategy where streets are maintained before there is major deterioration. Comparatively lower cost investments which prevent a street from falling into major disrepair is a proven strategy in raising the pavement quality of City streets in the most cost effective manner.

The City's PMP was recently updated by Nichols Consulting Engineers (NCE). This work was performed as part of the Metropolitan Transportation Commission's (MTC) Pavement Management Technical Assistance Program, Round 15 (PTAP-15) at no cost to the City. NCE's pavement management update report (PMP Report) presents the funding needs and various budget scenarios. Staff will use the recommendations from this pavement management update to identify and plan the most cost- effective strategies to preserve and to improve the street network.

DISCUSSION

The City's roadway network consists of approximately 26 centerline miles. This roadway network is made up of approximately one centerline mile of arterial streets, 11 centerline miles of collector streets, and 14 centerline miles of residential streets; with an estimated replacement value of $22.4 million.

Taken as a network, the average PCI in the City for 2014 is 58. As a comparison, the average PCI for local streets and roads in all of Napa County is 59, and the average for all of California is 66. Best management practices for pavement management recommend an average of low 80's. The PMP Report shows that approximately 44% of the City's roadway network is in "Good" condition, 16% is in "Fair" condition, and 40% is in "Poor" or "Very Poor" condition.

The PMP Report provides a budget needs analysis that shows an initial investment of $6.2M is needed to increase the PCI to 80, as recommended by best management practices for pavement practices. In order to maintain that treated PCI of 80, the City would need to spend approximately $700,000 per year over the following four years.

The PMP Report by NCE also analyzed four different scenarios:

1. Continue current budget level
2. Maintain PCI at current level
3. Improve PCI to 63
4. Improve PCI to 70

The following table presents the results of budget needs and the four alternate scenarios.

Scenario	PCI (2019)	Five Year Funding	Deferred Maintenance
Existing	58	--	$6.2M
Needs	80	$8.9M	--
1	51	$1.25M	$9.5M
2	58	$2.5M	$7.5M
3	63	$3.5M	$6.5M
4	70	$5.6M	$4.3M

The above table and the PMP Report illustrate that by deferring maintenance, the cost to repair the roadway network increases. Historical data further emphasizes this point, as it costs nearly 32 times as much to repair a road in "Poor or Very Poor" condition as it does to maintain a road that is in "Good" condition.

The financial reality is that the City does not have unlimited financial resources. The challenge for the City is to find a cost-effective strategy that maximizes every dollar invested in maintenance against other transportation needs.

Based on the PMP Report and recommendations, the following strategies are recommended:

1. Receive and file this report.
2. Update the PMP database annually, including: completed maintenance projects, new and changed streets, maintenance and rehabilitation decision trees and associated unit costs, and treatment strategies (new technologies).
3. Inspect the street network surveyed every 2 years for arterials/collectors and 4-5 years for residential streets. This requirement complies with State and Federal funding grants.
4. Update the PMP report every two years, as required by State and Federal funding.
5. Continue to look for new funding opportunities and funding sources as the current annual allocated amount is not sufficient.

FISCAL IMPACT

There is no fiscal impact associated with receiving and filing this report.

RECOMMENDED ACTION

Receive and file the report.

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