

CITY OF ST. HELENA



Comprehensive Annual Financial Report

For the fiscal year ended June 30, 2015



I. Introductory Section



City of St. Helena, *California*

**CITY OF ST. HELENA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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City of St. Helena

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

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May 17, 2016

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, 2015.

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, 2015.

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 Van Lant & Fankhanel, LLP, has issued an unmodified independent auditor's report on the City of St. Helena's financial statements for the fiscal year ended June 30, 2015. 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.

The term covered by the CAFR (Fiscal Year 2014-2015) included a change in administration. The following were the seated members of the City Council through December 9, 2014: Mayor Ann Nevero, Vice Mayor Sharon Crull, Councilmembers Gregg Pitts, Peter White, and Mario Sculatti. On December 9, 2014 the following were seated members of the City Council: Mayor Alan Galbraith, Vice Mayor Peter White, Councilmembers Sharon Crull, Gregg Pitts, and Paul Dohring.

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

Letter of Transmittal

May 17, 2016

Page 2

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 83% of the City's general fund revenues come from property taxes, sales taxes, and transient occupancy tax (TOT). In fiscal year 2015, these tax revenues increased 7% percent when compared to fiscal year 2014.

Property tax revenue has increased \$0.33 million over the previous year and is the City's largest revenue in the general fund. The City received over \$4.17 million in property tax in 2015.

Sales tax revenue has increased \$0.12 million over the previous year and is the City's second largest revenue in the general fund. The City received over \$2.71 million in sales tax in 2015. 2015 is the first year sales tax has exceeded Fiscal Year 2008 levels.

TOT revenue has increased \$0.14 million over the previous year and is the City's third largest revenue in the general fund. The City received over \$1.87 million in TOT in 2015.

The City plans to closely monitor these revenue sources in 2015 given past economic and national events in order to evaluate the viability of the City's 2016 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 2015-16 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.

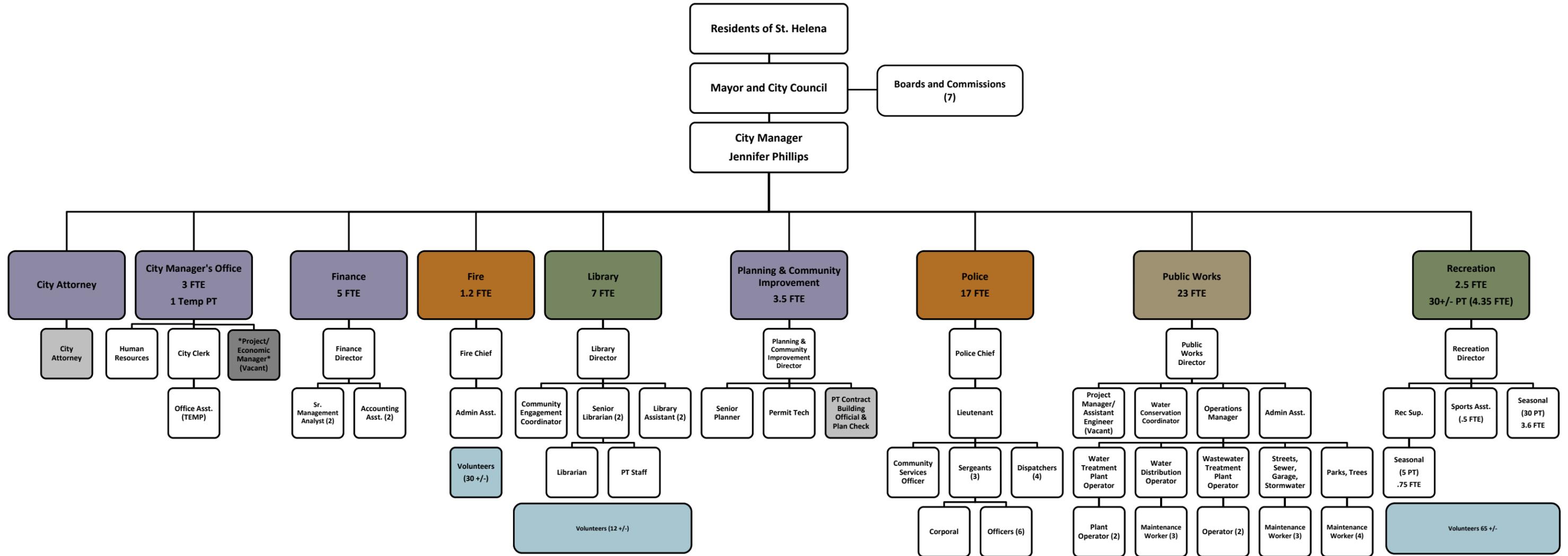
Respectfully submitted,



April Mitts, Finance Director



City of St. Helena Organization Chart - June 30, 2015



*Project/Economic Manager is currently an unfilled position due to lack of funding.

City of St. Helena, *California*

CITY COUNCIL

Alan Galbraith

Mayor

Peter White

Vice Mayor

Sharon Crull

Council Member



Greg Pitts

Council Member

Paul Dohring

Council Member

Jennifer Phillips – City Manager/Treasurer

Thomas Brown – City Attorney

Cindy Black – City Clerk

ADMINISTRATIVE TEAM

Noah Housh – Planning Director

Chris Kreiden – Library Director

Haidi Arias – Recreation Director

William Imboden – Police Chief

Steve Palmer – Public Works Director

April Mitts – Finance Director

John Sorensen – Fire Chief

BOARDS/COMMISSIONS/COMMITTEES

Library Board of Directors

Parks and Recreation Commission

Planning Commission

Tree Committee

Bocce Committee

Multicultural Committee

Climate Protection Task Force

II. Financial Section



City of St. Helena, *California*



Independent Auditor's Report

The Honorable City Council
City of St. Helena, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of St. Helena (City), as of and for the year ended June 30, 2015, and the related notes to the financial statements which collectively comprise the City'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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing 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 we 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 entity'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 entity's internal control. Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our 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, as of June 30, 2015, and the respective changes in 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.

Change in Accounting Principle

As described in Note 3 to the financial statements, in 2014-15, the City adopted new accounting guidance, *GASB Statement No. 68, Accounting and Financial Reporting for Pensions*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and other required supplementary information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a required 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.

We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's basic financial statements. The introductory section, the schedules listed in the supplementary information section of the table of contents, and the statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The schedules listed in the Supplementary Information section of the table of contents are the responsibility of management and were derived from and relate 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 our opinion, the schedules listed in the Supplementary Information section of the table of contents are 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, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated May 17, 2016 on our consideration of the City's internal control over financial reporting and on our 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 our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the 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's internal control over financial reporting and compliance.

Van Lant & Fankhaed, LLP

May 17, 2016

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2015. 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 of \$53.38 million is comprised of the following categories:
 - \$39.41 million is invested in capital assets, net of related debt;
 - \$8.82 million is restricted for specific purposes (restricted net position; and,
 - \$5.15 million is the unrestricted net position, the residual of total net position less the other categories of net position. Unrestricted net position, when positive, is used by the city to meet its ongoing obligations to citizens and creditors.
- The City's total net position decreased by \$9.31 million over the course of this year's operations. The net position of our business-type activities decreased by \$2.83 million at the end of 2015. Governmental activities net position decreased by \$6.48 million at the end of 2015. The decrease in reported net position is primarily caused by a change in the accounting principles used for reporting pension liabilities.
- Revenues for governmental activities total \$12.82 million and include: \$3.64 million in program revenue (charges for services, grants, and contributions from other governments); and \$9.18 million in general revenues, primarily tax support for governmental programs. The City's expenses for governmental activities were \$11.6 million.
- The City's revenues for business-type activities (water and wastewater) decreased 8.56% to \$6.74 million while expenses increased by 12.03% to \$6.89 million.
- The general fund reported a year end fund balance of \$3.27 million at June 30, 2015. Fiscal year 14/15 fund balance changes include a decrease of \$0.06 million for the current year's activity and a beginning balance increase of \$0.05 million (prior period adjustment to correct the reporting of receivables and deferred inflows).

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, and the List of Principal Officials for the time frame which the CAFR represents.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 device 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 non-major funds, major funds, and capital assets. This section is composed of three elements: 1) Non-major Governmental Funds; 2) Comparative Statements for Major Proprietary Enterprise Funds; and 3) Capital Assets Used in Operation of Governmental Funds.

Non-major Governmental Funds

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 activities) is \$53.38 million as of June 30, 2015; a decrease of \$9.32 million from fiscal year 2014.

**City of St. Helena
Net Position**

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Current and Other Assets	\$12,982,204	\$11,790,987	\$16,101,986	\$15,655,750	\$29,084,190	\$27,446,737
Capital Assets	37,750,447	39,174,978	20,734,461	22,369,327	58,484,908	61,544,305
Total Assets	50,732,651	50,965,965	36,836,447	38,025,077	87,569,098	88,991,042
Deferred Outflows	942,141	-	727,815	575,534	1,669,956	575,534
Long-term debt outstanding	14,455,861	8,309,389	17,453,354	15,800,000	31,909,215	24,109,389
Other liabilities	1,048,656	1,514,929	860,217	1,243,412	1,908,873	2,758,341
Total Liabilities	15,504,517	9,824,318	18,313,571	17,043,412	33,818,088	26,867,730
Deferred Inflow of Resources	1,511,001	-	528,038	-	2,039,039	-
Net Position						
Invested in capital assets	30,207,174	30,865,589	9,201,274	13,866,596	39,408,448	44,732,185
Restricted	8,818,700	6,401,635	-	-	8,818,700	6,401,635
Unrestricted	(4,366,600)	3,874,423	9,521,379	7,690,603	5,154,779	11,565,026
Total Net Position	\$ 34,659,274	\$ 41,141,647	\$ 18,722,653	\$ 21,557,199	53,381,927	62,698,846

Net position, (total assets and deferred outflows less total liabilities and deferred inflows), was \$53.38 million at June 30, 2015. Governmental activities net position was \$34.66 million; and business-type activities' net position was \$18.72 at June 30, 2015.

The largest portion of the City's net position \$39.41 million, or 74%, 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.

\$8.82 million of the City's net position, or 16.5%, represent resources that are subject to external restrictions on how they may be used. The remaining unrestricted net position of \$5.15 million may be used to meet the government's ongoing obligations to citizens and creditors. It is important to note that \$9.52 million of the

MANAGEMENT'S DISCUSSION AND ANALYSIS

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.

At the end of the current fiscal year, June 30, 2015, the City reported negative unrestricted net position for its governmental activities and a positive net position for business-type activities. The negative net position reported for governmental activities is due in large part to a net pension liability of \$6.29 million. The measurement and reporting of pension liabilities is changed for this report by the implementation of Governmental Accounting Standards Board's (GASB) statements Nos. 68 and 71.

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

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

	Governmental Activities		Business-type Activities		Total	
	2015	2014	2015	2014	2015	2014
Revenues						
Program revenues						
Charges for services	\$ 1,244,980	\$ 3,085,272	\$ 6,567,844	\$ 7,079,763	\$ 7,812,824	\$ 10,165,035
Operating grants and contributions	1,335,269	571,600			1,335,269	571,600
Capital grants and contributions	1,058,267	89,943	172,589	292,040	1,230,856	381,983
General Revenues						
Transient occupancy taxes	1,870,180	1,732,607	-	-	1,870,180	1,732,607
Property, sales taxes	6,886,514	6,437,961	-	-	6,886,514	6,437,961
Other	422,572	748,198	51,315	-	473,887	748,198
Total revenues	12,817,782	12,665,581	6,791,748	7,371,803	19,609,530	20,037,384
Expenses						
General government	2,636,016	2,750,208	-	-	2,636,016	2,750,208
Public safety	3,892,686	3,636,936	-	-	3,892,686	3,636,936
Library	1,458,163	1,373,625	-	-	1,458,163	1,373,625
Parks and recreation	539,604	433,768	-	-	539,604	433,768
Planning and Building*	671,178	-	-	-	671,178	-
Public works	2,161,735	5,265,598	-	-	2,161,735	5,265,598
Interest on Long-term Debt	217,307	242,571	-	-	217,307	242,571
Water	-	-	4,582,241	4,264,063	4,582,241	4,264,063
Wastewater	-	-	2,306,771	1,885,231	2,306,771	1,885,231
Total expenses before special item	11,576,689	13,702,706	6,889,012	6,149,294	18,465,701	19,852,000
Special item	-	-	-	-	-	-
Total expenses	11,576,689	13,702,706	6,889,012	6,149,294	18,465,701	19,852,000
Increase (decrease) in net position	1,241,093	(1,037,125)	(97,264)	1,222,509	1,143,829	185,384
Net position, beginning of year	41,141,647	42,178,772	21,557,199	20,334,690	62,698,846	62,513,462
Prior Period Adjustments	(7,723,466)	-	(2,737,282)	-	(10,460,748)	-
Net position, end of year	34,659,274	41,141,647	18,722,653	21,557,199	53,381,927	62,698,846

*Categories have changed from the 2014 CAFR to the 2015 CAFR. Planning and Building was previously included in the General Government category and is now shown separately.

The City's total revenues decreased by 2.1% to \$19.61 million, expenses decreased by 7% to \$18.47 million, and overall net position increased by \$1.14 million from the beginning of the year to \$63.84 million.

Governmental activity revenues increased by 1% to \$12.82 million and governmental activity expenses decreased by 16% to \$11.58 million. The \$2.13 million decrease in the City's governmental activity expenses are primarily related to a \$1.9 million refund to FEMA/OES relating to the flood protection project that occurred in the 2014 fiscal year. Increases in governmental activity revenues were caused by increased collection of development

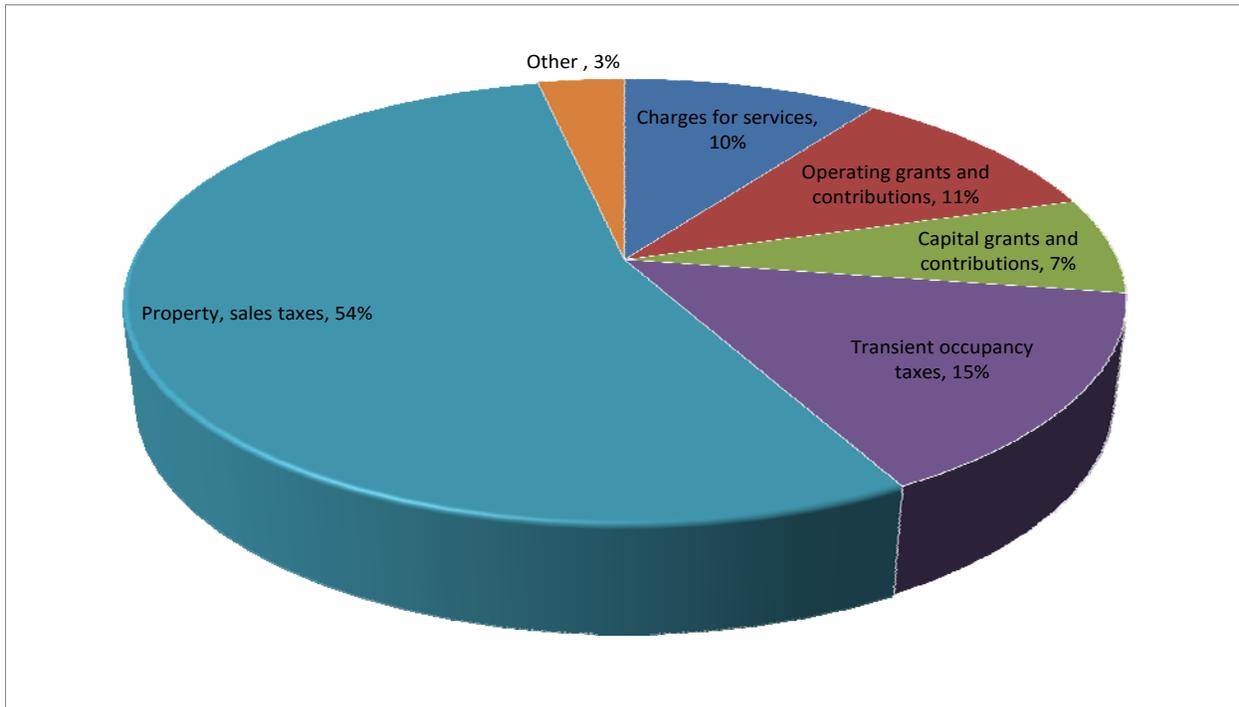
MANAGEMENT'S DISCUSSION AND ANALYSIS

impact fees (\$1.0 million), increased permitting revenues collected (0.08 million), emergency relief reimbursements (0.04 million) and one-time reimbursed state mandated costs (0.07 million). Increases in general revenues, primarily tax support, are indicative of a moderate increase in economic activity.

Business-type activity revenues decreased by 8% to \$6.79 million and business-type activity expenses increased by 12% to \$6.89 million. Decrease in revenue is attributed to water conservation measures and increased expenses are attributed to relatively minor changes in activity, normal inflation and transfers to capital improvement funds.

71% of the City's governmental activities revenue comes from transient occupancy, property, sales, and other taxes, 10% comes from fees charged for services, and the remaining 19% is from local, state and federal aid.

Chart 1
Sources of Revenue Governmental Activities 2015

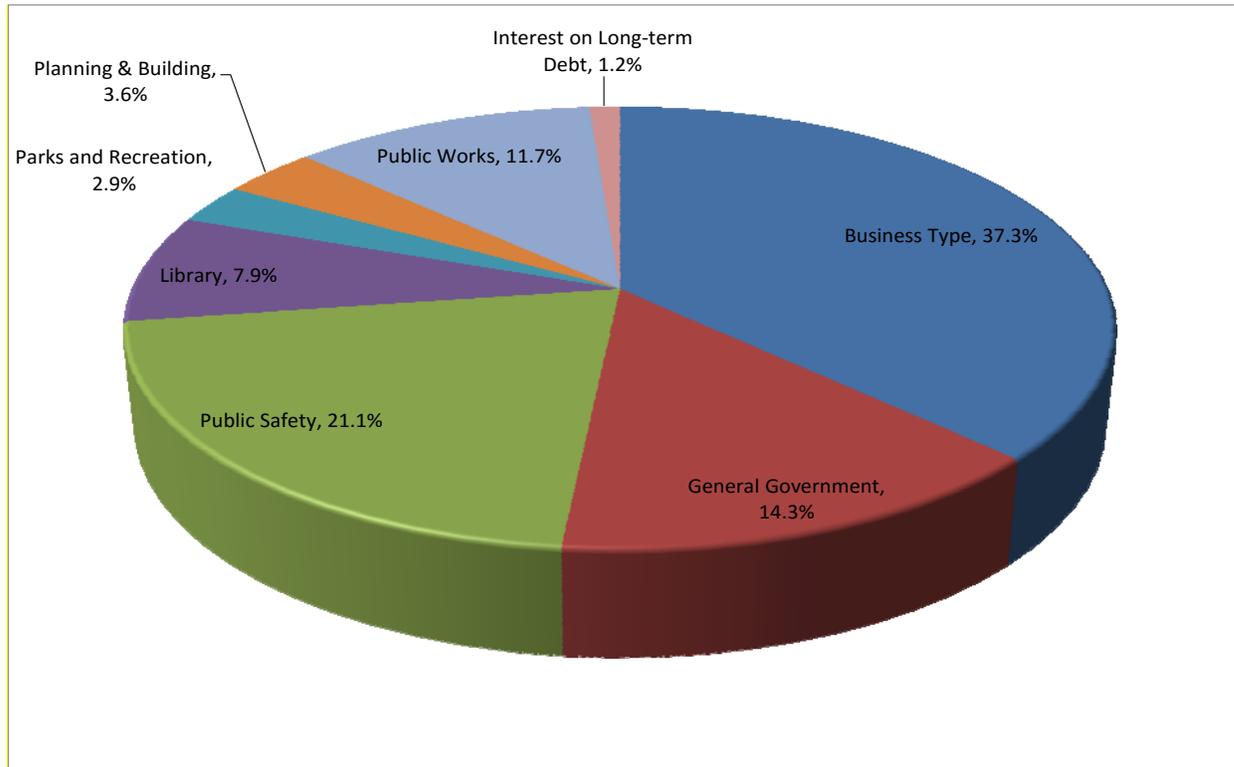


General revenues, primarily tax support from transient occupancy, sales, and property taxes increased approximately 7% when compared to last fiscal year. Increases in governmental activity revenues were caused by increased collection of development impact fees and a moderate increase in economic activity.

Expenses

Expenses for the City of St. Helena are divided as follows: \$6.89 million for business-type activities (Water and Wastewater); \$2.64 million for general government; \$3.89 million for public safety; \$1.46 million for library; \$0.54 million for recreation; \$0.67 million for planning and building; \$2.16 million for public works; and \$0.22 million for all other expenditures. Chart 2 is a graphical representation by percentage of the expenses.

**Chart 2
Expenses by Function 2015**



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.

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

	Total Cost of Services		Percentage Change
	2015	2014	2014-2015
General Government	\$ 2,636,016	\$ 2,750,208	-4%
Public Safety	3,892,686	3,636,936	7%
Recreation and library	1,997,767	1,807,393	11%
Planning and Building	671,178	-	0%
Public Works/streets	2,161,735	5,265,598	-59%
All other	217,307	242,571	-10%
Total	\$ 11,576,689	\$ 13,702,706	-16%

**Categories have changed from the 2014 CAFR to the 2015 CAFR. Planning and Building was previously included in the General Government category and is now shown separately.*

MANAGEMENT'S DISCUSSION AND ANALYSIS

- The cost of all *governmental* activities this year was \$11.58 million, a decrease of \$2.13 million compared to fiscal year 2014.
- Decreased spending in Public works/streets reflects a reduction of transfers to the Capital Improvement Plan.
- The total expense of governmental activities was \$11.58 million. The expenses were paid by:
 - Those who directly benefited from the programs, or, charge for services (\$1.24 million);
 - Other governments and organizations that subsidized certain programs with operating grants and contributions (\$1.36 million) and capital grants and contributions (\$1.06 million); and
 - Taxpayers which includes four main categories: 1) property tax (\$4.17 million); sales tax (\$2.71 million); transient occupancy tax (\$1.87 million); and 4) other general revenues (\$0.42 million).
 - The difference between governmental activities' expenses and revenues resulted in an increase in net position of \$1.24 million.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

Governmental Funds

As the City completed the year, its governmental funds reported a *combined* fund balance of \$11.88 million. This \$11.88 million amount is \$1.2 million more than the amount that was held by the City's governmental fund types at the start of the 2015 fiscal year. The increase was largely due to revenue collections for impact fees. The City's general fund balance remained relatively flat at \$3.27 million as of June 30, 2015, a slight increase over the prior year's ending balance of \$3.26 million.

Non-major Governmental Funds increased 19% to \$8.74 million during FY 14-15. The increase was largely due to revenue collections for development impact fees that have not yet been expended for capital improvement projects.

Proprietary (Enterprise) Funds – Water and Wastewater

The net position for proprietary fund types previously reported at June 30, 2014 has been re-stated to reflect a change in accounting principle affecting the reporting of pension liabilities. The restatement of net position decreased the beginning net position by \$2.74 million; with a decrease of \$1.54 million in the water enterprise fund's net position and a \$1.94 million decrease in the wastewater enterprise fund.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

General fund revenues exceeded budget estimates by about \$0.25 million in fiscal 2015. The \$0.25 million positive financial inflow was the result of slightly higher permitting fees collected and other revenues which included legal cost recovery and civil penalties for short-term rental, one-time fire revenues and one-time reimbursed state mandated costs.

Expenditures in the general fund (excluding transfers out) exceeded the final budget by about \$0.46 million in fiscal 2015. This was a result of higher than expected operating costs primarily in the management, planning, public works, recreation, safety, and library departments. The additional expenses were largely due to contracts approved by City Council and PERS costs exceeding the adopted budget. The excess operating costs were funded by general fund accumulated resources.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets (Table A-4)

At the end of 2015, the City had invested \$58.48 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 decrease (including additions and deductions) of about \$1.02 million, or 1.7%. 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	
	2015	2014	2015	2014	2015	2014
Land	\$8,336,654	\$8,336,654	\$3,432,490	\$3,432,490	\$11,769,144	\$11,769,144
Construction in Progress	1,931,574	1,980,280	4,392,859	5,330,697	6,324,433	7,310,977
Buildings	3,379,646	3,294,348	1,568,216	1,648,622	4,947,862	4,942,970
Improvements	5,004,434	5,132,488	-	-	5,004,434	5,132,488
Flood Wall Infrastructure	17,778,804	18,157,076	-	-	17,778,804	18,157,076
Vehicle Fleet	777,739	838,744	-	-	777,739	838,744
Equipment	541,596	549,050	1,233,849	1,376,986	1,775,445	1,926,036
Utility systems	-	-	10,107,047	9,425,042	10,107,047	9,425,042
Total	\$37,750,447	\$38,288,640	\$20,734,461	\$21,213,837	\$58,484,908	\$59,502,477

Significant Changes to 2015 major capital assets include:

- Decrease in Construction in Progress (business-type activities) of \$0.94 million. Construction in progress consists primarily of system improvement projects including design, construction costs and \$0.20 million in construction period interest related to the 2012 financing agreements was capitalized in construction in progress. Decrease is related to the completion of construction phases for the new water tank.
- Increase in Utility Systems (business-type activities) of \$0.69 million. This increase was primarily related to completion of construction phases for the water tank (Tank 1A) and the completion of the sealing of Pond 1A.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Overall decrease in Improvements, Vehicle Fleet and Equipment (governmental activities and business-type activities) were due to a prior period adjustment to correct the amount of depreciation that was recorded in these categories in FY2013 and FY2014. The depreciation was previously understated during the related years.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The fiscal 2016 budget, adopted, approved and adjusted by the City Council, provides for an operational spending budget of \$10.45 million.

General fund revenue for fiscal 2016 is estimated at \$10.26 million.

Property tax, sales tax, and transient occupancy tax account for about 76% of all general fund revenues.

The water and wastewater enterprise funds are not currently generating sufficient revenue to pay for the services they provide due to water conservations measures in response to the State of California's drought emergency. Revenues are anticipated to continue to decline, therefore the City Council approved an updated Water and Wastewater rate study. 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.

BASIC FINANCIAL STATEMENTS

City of St. Helena
Statement of Net Position
June 30, 2015

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Investments	\$ 11,005,495	\$ 11,626,591	\$ 22,632,086
Cash and Investments with Fiscal Agents	-	3,084,448	3,084,448
Receivables:			
Accounts	52,684	809,124	861,808
Taxes	912,641	-	912,641
Notes and Loans	519,129	662,412	1,181,541
Interest	4,858	112,224	117,082
Due from Other Governments	45,577	-	45,577
Internal Balances	192,813	(192,813)	-
Prepays	249,007	-	249,007
Capital Assets, Not Being Depreciated	10,268,228	7,825,349	18,093,577
Capital Assets, Depreciated, Net	27,482,219	12,909,112	40,391,331
Total Assets	<u>50,732,651</u>	<u>36,836,447</u>	<u>87,569,098</u>
DEFERRED OUTFLOWS OF RESOURCES			
Loss on Advance Refunding	-	545,082	545,082
Deferred Pension Related Items	942,141	182,733	1,124,874
Total Deferred Outflows of Resources	<u>942,141</u>	<u>727,815</u>	<u>1,669,956</u>
LIABILITIES			
Current Liabilities:			
Accounts Payable and Accrued Liabilities	679,135	617,388	1,296,523
Interest Payable	98,752	164,414	263,166
Deposits Payable	270,769	78,415	349,184
Noncurrent Liabilities:			
Due within One Year	1,083,771	703,300	1,787,071
Due in More Than One Year	7,081,695	14,677,664	21,759,359
Net Pension Liability	6,290,395	2,072,390	8,362,785
Total Liabilities	<u>15,504,517</u>	<u>18,313,571</u>	<u>33,818,088</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred Pension Related Items	1,511,001	528,038	2,039,039
NET POSITION			
Net Investment in Capital Assets	30,207,174	9,201,274	39,408,448
Restricted for:			
Public Works	5,269,455	-	5,269,455
Housing	956,056	-	956,056
Library:			
Expendable	771,077	-	771,077
Nonexpendable	51,836	-	51,836
Parks and Recreation	560,979	-	560,979
Public Safety	764,379	-	764,379
Debt Service	444,918	-	444,918
Unrestricted	(4,366,600)	9,521,379	5,154,779
Total Net Position	<u>\$ 34,659,274</u>	<u>\$ 18,722,653</u>	<u>\$ 53,381,927</u>

The accompanying notes are an integral part of this statement.

**City of St. Helena
Statement of Activities
Year Ended June 30, 2015**

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities:				
General Government	\$ 2,636,016	\$ 208,741	\$ 123,764	\$ -
Planning and Building	671,178	619,700	-	-
Public Safety	3,892,686	128,094	346,308	49,620
Public Works	2,161,735	76,883	175,806	835,396
Library	1,458,163	46,576	641,003	-
Parks and Recreation	539,604	164,986	48,388	173,251
Interest on Long-term Debt	217,307	-	-	-
Total Governmental Activities	11,576,689	1,244,980	1,335,269	1,058,267
Business-type Activities:				
Water	4,582,241	4,326,980	-	152,989
Wastewater	2,306,771	2,240,864	-	19,600
Total Business-type Activities	6,889,012	6,567,844	-	172,589
Total Primary Government	\$ 18,465,701	\$ 7,812,824	\$ 1,335,269	\$ 1,230,856

General Revenues:

Taxes:

- Property Taxes
- Sales and Use Taxes
- Franchise Tax
- Transient Occupancy Tax
- Business License Tax
- Motor Vehicle In-lieu
- Investment Earnings
- Miscellaneous Revenues

Total General Revenues and Transfers

Change in Net Position

Net Position - Beginning of Year

Restatement of Net Position

Net Position - End of Year

The accompanying notes are an integral part of this statement.

Net (Expense) Revenue and Changes in Net Position

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
\$ (2,303,511)	\$ -	\$ (2,303,511)
(51,478)	-	(51,478)
(3,368,664)	-	(3,368,664)
(1,073,650)	-	(1,073,650)
(770,584)	-	(770,584)
(152,979)	-	(152,979)
(217,307)	-	(217,307)
<u>(7,938,173)</u>	<u>-</u>	<u>(7,938,173)</u>
-	(102,272)	(102,272)
-	(46,307)	(46,307)
<u>-</u>	<u>(148,579)</u>	<u>(148,579)</u>
<u>(7,938,173)</u>	<u>(148,579)</u>	<u>(8,086,752)</u>
4,172,204	-	4,172,204
2,714,310	-	2,714,310
200,401	-	200,401
1,870,180	-	1,870,180
152,804	-	152,804
2,476	-	2,476
22,912	51,315	74,227
43,979	-	43,979
<u>9,179,266</u>	<u>51,315</u>	<u>9,230,581</u>
1,241,093	(97,264)	1,143,829
41,141,647	21,557,199	62,698,846
<u>(7,723,466)</u>	<u>(2,737,282)</u>	<u>(10,460,748)</u>
<u>\$ 34,659,274</u>	<u>\$ 18,722,653</u>	<u>\$ 53,381,927</u>

The accompanying notes are an integral part of this statement.

**City of St. Helena
Balance Sheet
Governmental Funds
June 30, 2015**

	General Fund	Measure A Fund	Non-major Governmental Funds	Total Governmental Funds
ASSETS				
Cash and Investments	\$ 2,390,083	\$ -	\$ 8,444,074	\$ 10,834,157
Receivables:				
Accounts	38,332	-	14,251	52,583
Taxes	912,641	-	-	912,641
Interest	4,858	-	-	4,858
Due from Other Governments	-	-	45,577	45,577
Notes and Loans	457,496	-	61,633	519,129
Due from Other Funds	5,008	-	-	5,008
Advances to Other Funds	192,813	-	-	192,813
Prepaid Expenditures	69,951	-	179,056	249,007
	<u>\$ 4,071,182</u>	<u>\$ -</u>	<u>\$ 8,744,591</u>	<u>\$ 12,815,773</u>
LIABILITIES				
Accounts Payable & Accrued Liabilities	\$ 533,342	\$ -	\$ 130,876	\$ 664,218
Deposits Payable	270,769	-	-	270,769
Due to Other Funds	-	-	5,008	5,008
	<u>804,111</u>	<u>-</u>	<u>135,884</u>	<u>939,995</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Taxes	-	-	-	-
Unavailable Revenues - Grants	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	720,260	-	230,892	951,152
Restricted	209,993	-	6,716,849	6,926,842
Committed	-	-	-	-
Assigned	66,740	-	1,667,191	1,733,931
Unassigned	2,270,078	-	(6,225)	2,263,853
	<u>3,267,071</u>	<u>-</u>	<u>8,608,707</u>	<u>11,875,778</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 4,071,182</u>	<u>\$ -</u>	<u>\$ 8,744,591</u>	<u>\$ 12,815,773</u>

The accompanying notes are an integral part of this statement.

City of St. Helena
Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
June 30, 2015

Fund Balances of Governmental Funds \$ 11,875,778

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:

Capital Assets	52,769,199
Accumulated Depreciation	(15,018,752)

Interest payable on long-term debt does not require the use of current financial resources therefore, interest payable is not reported as a liability in the funds. (98,752)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds:

General Obligation Bonds	(345,000)
Capital Leases	(996,571)
State Revolving Loan	(6,201,702)
Net Pension Liability	(6,290,395)
Compensated Absences	(578,060)
Claims	(13,393)
Reimbursement Agreement	(30,740)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position. 156,522

Amounts for deferred inflows and outflows related to the City's Net Pension Liability are not reported in the funds:

Deferred Outflows	942,141
Deferred Inflows	(1,511,001)

Long-term assets are not available for current use. Amounts are deferred under the modified accrual basis of accounting. -

Net Position of Governmental Activities \$ 34,659,274

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2015

	General Fund	Measure A Fund	Non-major Governmental Funds	Total Governmental Funds
REVENUES				
Property Taxes	\$ 3,958,142	\$ -	\$ 214,062	\$ 4,172,204
Sales and Other Taxes	4,768,705	-	-	4,768,705
Charges for Services	247,249	-	-	247,249
Fines and Forfeitures	112,156	-	-	112,156
Licenses and Permits	800,588	-	-	800,588
Development Fees	17,600	-	1,042,458	1,060,058
Intergovernmental	286,557	-	328,905	615,462
Interest and Rents	224,231	-	55,703	279,934
Other Revenues	80,036	-	681,390	761,426
Total Revenues	<u>10,495,264</u>	<u>-</u>	<u>2,322,518</u>	<u>12,817,782</u>
EXPENDITURES				
Current:				
General Government	2,420,068	-	32,887	2,452,955
Planning and Building	671,178	-	-	671,178
Public Safety	3,716,599	-	112,591	3,829,190
Public Works	1,543,125	-	8,807	1,551,932
Library	1,040,972	-	320,901	1,361,873
Parks and Recreation	401,968	-	-	401,968
Capital Outlay	10,990	-	709,468	720,458
Debt Service:				
Principal	206,271	369,105	160,000	735,376
Interest	30,809	156,895	22,843	210,547
Total Expenditures	<u>10,041,980</u>	<u>526,000</u>	<u>1,367,497</u>	<u>11,935,477</u>
Excess (Deficiency) of Revenues Over Expenditures				
	<u>453,284</u>	<u>(526,000)</u>	<u>955,021</u>	<u>882,305</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	36,240	526,000	600,241	1,162,481
Transfers Out	<u>(1,075,221)</u>	<u>-</u>	<u>(225,360)</u>	<u>(1,300,581)</u>
Total Other Financing Sources (Uses)	<u>(1,038,981)</u>	<u>526,000</u>	<u>374,881</u>	<u>(138,100)</u>
Net Change in Fund Balances	(585,697)	-	1,329,902	744,205
Fund Balances, Beginning of Year	3,399,605	-	7,203,221	10,602,826
Prior Period Adjustments	453,163	-	75,584	528,747
Fund Balances, End of Year	<u>\$ 3,267,071</u>	<u>\$ -</u>	<u>\$ 8,608,707</u>	<u>\$ 11,875,778</u>

The accompanying notes are an integral part of this statement.

City of St. Helena
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
Year Ended June 30, 2015

Net Changes in Fund Balances - Total Governmental Funds \$ 744,205

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 these assets is allocated over their estimated useful lives as depreciation expense.

Capital Outlay	659,448
Depreciation Expense	(1,266,371)

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.

Principal Payments	735,376
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Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.

Compensated Absences	(28,430)
Claims	25,855
Net Pension Liability	1,499,924

Accrued interest for long-term liabilities. This is the net change in accrued interest for the current period. (6,760)

Some revenues reported in the Statement of Activities are not considered available to finance current expenditures and therefore are not reported as revenues in the governmental funds. -

Amounts for deferred inflows and deferred outflows related to the City's Net Pension Liability are not reported in the funds. This is the net change in deferred inflows and outflows related to the Net Pension Liability.

Deferred Pension Contributions	258,885
Pension Actuarial Amounts - Outflows	1,960
Proportionate Share Contribution Differences	(22,307)
Pension Actuarial Amounts - Inflows	(1,481,401)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and vehicle maintenance, to individual funds. The net revenue (expense) of the internal services funds is reported with governmental activities. 120,709

Change in Net Position of Governmental Activities	\$ 1,241,093
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The accompanying notes are an integral part of this statement.

**City of St. Helena
Statement of Net Position
Proprietary Funds
June 30, 2015**

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
ASSETS				
Current Assets:				
Cash and Investments	\$ 8,589,408	\$ 3,037,183	\$ 11,626,591	\$ 171,338
Accounts Receivable - Net	533,950	275,174	809,124	101
Interest Receivable	67,318	44,906	112,224	-
Total Current Assets	<u>9,190,676</u>	<u>3,357,263</u>	<u>12,547,939</u>	<u>171,439</u>
Noncurrent Assets:				
Cash and Investments with Fiscal Agents	3,059,171	25,277	3,084,448	-
Notes and Loans Receivable	604,852	57,560	662,412	-
Capital Assets, Not Being Depreciated:				
Land	345,367	3,087,123	3,432,490	-
Construction in Progress	3,015,894	1,376,965	4,392,859	-
Capital Assets, Depreciable:				
Buildings	1,755,510	1,805,421	3,560,931	-
Equipment	2,624,467	2,199,013	4,823,480	4,046,122
Improvements	12,451,340	6,574,267	19,025,607	-
Lines	4,975,814	1,476,256	6,452,070	-
Less: Accumulated Depreciation	<u>(13,355,716)</u>	<u>(7,597,260)</u>	<u>(20,952,976)</u>	<u>(3,268,382)</u>
Total Noncurrent Assets	<u>15,476,699</u>	<u>9,004,622</u>	<u>24,481,321</u>	<u>777,740</u>
Total Assets	<u>24,667,375</u>	<u>12,361,885</u>	<u>37,029,260</u>	<u>949,179</u>
DEFERRED OUTFLOWS OF RESOURCES				
Loss on Advance Refunding	545,082	-	545,082	-
Deferred Pension Related Items	109,640	73,093	182,733	-
Total Deferred Outflows of Resources	<u>654,722</u>	<u>73,093</u>	<u>727,815</u>	<u>-</u>
LIABILITIES				
Current Liabilities:				
Accounts Payable and Accrued Liabilities	513,940	103,448	617,388	14,917
Accrued Interest Payable	132,435	31,979	164,414	-
Deposits	78,415	-	78,415	-
Compensated Absences - Current	41,400	31,900	73,300	-
Installment Agreements - Current	496,304	133,696	630,000	-
Total Current Liabilities	<u>1,262,494</u>	<u>301,023</u>	<u>1,563,517</u>	<u>14,917</u>
Noncurrent Liabilities:				
Compensated Absences	64,771	47,893	112,664	118,104
Advances from Other Funds	84,403	108,410	192,813	-
Net Pension Liability	1,243,434	828,956	2,072,390	-
Installment Agreements	11,635,896	2,929,104	14,565,000	-
Total Noncurrent Liabilities	<u>13,028,504</u>	<u>3,914,363</u>	<u>16,942,867</u>	<u>118,104</u>
Total Liabilities	<u>14,290,998</u>	<u>4,215,386</u>	<u>18,506,384</u>	<u>133,021</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred Pension Related Items	316,823	211,215	528,038	-
NET POSITION				
Net Investment in Capital Assets	3,284,729	5,916,545	9,201,274	777,740
Restricted for Capital Projects	-	-	-	-
Unrestricted	7,429,547	2,091,832	9,521,379	38,418
Total Net Position	<u>\$ 10,714,276</u>	<u>\$ 8,008,377</u>	<u>\$ 18,722,653</u>	<u>\$ 816,158</u>

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
Year Ended June 30, 2015

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
OPERATING REVENUES				
Charges for Services	\$ 4,237,307	\$ 2,208,105	\$ 6,445,412	\$ 135,551
Other Operating Revenues	89,673	32,759	122,432	101
Total Operating Revenues	4,326,980	2,240,864	6,567,844	135,652
OPERATING EXPENSES				
Personnel Services	1,362,727	938,472	2,301,199	8,235
Purchased Water	1,272,770	-	1,272,770	-
Fuel and Utilities	161,313	87,970	249,283	61,376
Other Supplies and Expenses	560,847	525,742	1,086,589	84,426
Depreciation	1,028,037	713,189	1,741,226	232,982
Total Operating Expenses	4,385,694	2,265,373	6,651,067	387,019
Operating Income (Loss)	(58,714)	(24,509)	(83,223)	(251,367)
NONOPERATING REVENUES (EXPENSES)				
Interest Income	40,968	10,347	51,315	994
Interest Expense	(196,547)	(41,398)	(237,945)	-
Total Nonoperating Revenues (Expenses)	(155,579)	(31,051)	(186,630)	994
Income (Loss) Before Capital Contributions and Operating Transfers	(214,293)	(55,560)	(269,853)	(250,373)
Capital Contributions	152,989	19,600	172,589	-
Transfers In	-	-	-	138,100
Transfers Out	-	-	-	-
Change in Net Position	(61,304)	(35,960)	(97,264)	(112,273)
Net Position - Beginning of Year	12,319,858	9,237,341	21,557,199	859,361
Restatement of Net Position	(1,544,278)	(1,193,004)	(2,737,282)	69,070
Net Position - End of Year	\$ 10,714,276	\$ 8,008,377	\$ 18,722,653	\$ 816,158

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2015

	Enterprise Funds			Governmental Activities
	Water	Wastewater	Totals	Internal Service Fund
Cash Flows from Operating Activities				
Receipts from Customers	\$ 4,498,924	\$ 2,303,871	\$ 6,802,795	\$ 135,551
Payments to Employees for Services	(1,417,241)	(983,588)	(2,400,829)	(85,490)
Payments to Suppliers for Goods and Services	(1,920,545)	(608,584)	(2,529,129)	(142,413)
Net Cash Provided (Used) by Operating Activities	<u>1,161,138</u>	<u>711,699</u>	<u>1,872,837</u>	<u>(92,352)</u>
Cash Flows from Noncapital and Related Financing Activities				
Cash Received from Other Funds	-	-	-	138,100
Cash Paid to Other Funds	-	-	-	-
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>138,100</u>
Cash Flows from Capital and Related Financing Activities				
Acquisition and Construction of Capital Assets	(629,739)	(632,113)	(1,261,852)	(78,730)
Interest Paid	(384,490)	(114,851)	(499,341)	-
Capital Contributions	152,989	19,600	172,589	-
Principal Paid on Capital Debt	(477,800)	(127,200)	(605,000)	-
Net Cash Provided (Used) by Capital Financing Activities	<u>(1,339,040)</u>	<u>(854,564)</u>	<u>(2,193,604)</u>	<u>(78,730)</u>
Cash Flows from Investing Activities				
Interest Received	40,968	10,347	51,315	994
Net Cash Provided (Used) by Investing Activities	<u>40,968</u>	<u>10,347</u>	<u>51,315</u>	<u>994</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(136,934)	(132,518)	(269,452)	(31,988)
Cash and Cash Equivalents, Beginning of the Year	11,785,513	3,194,978	14,980,491	203,326
Cash and Cash Equivalents, End of the Year	<u>\$ 11,648,579</u>	<u>\$ 3,062,460</u>	<u>\$ 14,711,039</u>	<u>\$ 171,338</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Operating Income (Loss)	\$ (58,714)	\$ (24,509)	\$ (83,223)	\$ (251,367)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:				
Depreciation	1,028,037	713,189	1,741,226	232,982
Changes in Operating Assets and Liabilities:				
Decrease (Increase) in Accounts Receivable	172,958	63,007	235,965	(101)
Decrease (Increase) in Prepaid Expenses	-	-	-	-
Decrease (Increase) in Deferred Outflows - Pensions	10,286	6,858	17,144	-
Increase (Decrease) in Accounts Payable and Accrued Liabilities	74,385	5,128	79,513	3,389
Increase (Decrease) in Deferred Inflows - Pensions	300,755	200,503	501,258	-
Increase (Decrease) in Net Pension Liability	(313,156)	(208,771)	(521,927)	-
Increase (Decrease) in Compensated Absences Payable	(52,399)	(43,706)	(96,105)	(77,255)
Increase (Decrease) in Deposits Payable	(1,014)	-	(1,014)	-
Total Cash Provided (Used) by Operating Activities	<u>\$ 1,161,138</u>	<u>\$ 711,699</u>	<u>\$ 1,872,837</u>	<u>\$ (92,352)</u>
Noncash Investing, Capital and Financing Activities				
Amortization Related to Long-term Debt	\$ 30,452	\$ -	\$ 30,452	\$ -
Amortization Related to Pensions	4,229	2,819	7,048	-

The accompanying notes are an integral part of this statement.

City of St. Helena
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2015

	Agency Fund
ASSETS	
Cash and Investments	\$ 33,267
Assessments Receivable	28,975
Total Assets	\$ 62,242
LIABILITIES	
Accounts Payable	\$ 50,754
Deposits Payable	11,488
Total Liabilities	\$ 62,242

The accompanying notes are an integral part of this statement.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

The City of St. Helena (City) is a municipal corporation governed by an elected five-member council. The accompanying financial statements present the City and its component units, entities for which the City is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. There are no component units of the City which meet the criteria of a blended or a discretely-presented component unit.

C. Basis of presentation – government-wide financial statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds and internal service funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the government's proprietary funds functions 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.

D. Basis of presentation – fund financial statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category—governmental, proprietary, and fiduciary—are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as non-major funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The City reports the following major governmental funds:

The *General Fund* is the City'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 City reports the following major proprietary funds:

City of St. Helena
Notes to the Financial Statements
June 30, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 types:

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 *Agency Fund* accounts for assessments collected on behalf of the Tourism Improvement District.

During the course of operations, the City has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. 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.

The 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 City 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. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property taxes, sales taxes, franchise 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. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of yearend). All other revenue items are considered to be measurable and available only when cash is received by the City.

The proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting. The agency fund has no measurement focus but utilizes the accrual basis of accounting for reporting its assets and liabilities.

F. Assets, liabilities, deferred outflows/inflows of resources, and net position/fund balance

1. Cash and cash equivalents

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.

2. Investments

Investments for the City are reported at fair value (generally based on quoted market prices). 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.

Certain proceeds of debt issues, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants.

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 the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

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 column in the government-wide financial statements.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Capital assets, except for infrastructure assets, are defined by the City as assets with an initial, individual cost of more than \$10,000 and an estimated useful life in excess of one year. For infrastructure assets the same estimated minimum useful life is used (in excess of one year), but only those infrastructure projects that cost more than \$25,000 are reported as capital assets. 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.

As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Interest incurred during the construction phase of capital assets of enterprise funds is included as part of the capitalized value of the assets constructed. The amount of interest capitalized depends on the specific circumstances. This year, interest of \$260,250 was capitalized in the enterprise funds.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings and Improvements	10-50 years
Public Domain Infrastructure	50 years
System Infrastructure	50 years
Vehicles and Equipment	4-10 years

5. Deferred outflows/inflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense) until then. The City reports deferred outflows as a result of the implementation of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, which qualify for reporting in this category.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported in the governmental funds balance sheet. The governmental funds report unavailable revenues from property taxes, special assessments, grant receivables, and other miscellaneous receivables. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. In addition, the City reports deferred inflows as a result of the implementation of GASB Statement No. 68.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

6. Net position flow assumption

Sometimes the City will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the City's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

7. Fund balance flow assumptions

Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

8. Fund balance policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The City itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The city council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The city council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

G. Revenues and expenditures/expenses

1. Program revenues

Amounts reported as 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

City of St. Helena
Notes to the Financial Statements
June 30, 2015

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property taxes

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. Compensated absences

The City's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from government service. A portion of unpaid accumulated sick leave is also paid out when employees separate from service with the City. Liabilities for such leave are reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable.

4. Proprietary funds operating and non-operating revenues and expenses

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 enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reporting as non-operating revenues and expenses.

5. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

H. Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect

**City of St. Helena
Notes to the Financial Statements
June 30, 2015**

1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates and assumptions.

I. Implementation of Governmental Accounting Standards Board (GASB) pronouncements

GASB Statement No. 72 - In February of 2015, GASB issued Statement No. 72, Fair Value Measurement and Application. This statement was issued to address accounting and financial reporting issues related to fair value measurements. This GASB Statement is required to be implemented in financial statements issued for the periods beginning after June 15, 2015. The City has not elected to early implement this statement and has not determined its effect on the financial statements.

GASB Statement No. 75 - In June of 2015, GASB issued Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement was issued to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. This GASB Statement is required to be implemented in financial statements issued for the periods beginning after June 15, 2017. The City has not elected to early implement this statement and has not determined its effect on the financial statements.

2) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The following non-major funds had deficit fund balances as of June 30, 2015: Gas Tax 2107 special revenue fund - \$1,536; and Napa Valley NOW special revenue fund - \$4,689. These deficits are expected to be eliminated by revenues that will become available in subsequent periods.

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Deposits and investments

As of June 30, 2015 cash and investments were reported in the accompanying financial statements as follows:

Statement of Net Position:	
Cash and Investments	\$ 22,632,086
Cash and Investments with Fiscal Agent	3,084,448
Statement of Fiduciary Net Position:	
Cash and Investments	33,267
Total Cash and Investments	\$ 25,749,801

Cash and investments as of June 30, 2015 consisted of the following:

Petty Cash	\$ 800
Deposits with Financial Institutions	7,455,077
Investments	18,293,924
Total Cash and Investments	\$ 25,749,801

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

Authorized investments - The table below identifies the investment types that are authorized by the City's investment policy. The table also identifies certain provisions of the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk:

Authorized Investment Type	Maximum Maturity	Maximum Allowable Investment Percentage	Maximum Investment In One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
California Asset Management Program (CAMP)	N/A	None	None
Insured Savings Accounts	N/A	None	None
Banker's Acceptances	180 days	40%	10%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	N/A	30%	10%
Obligations of the State of California	N/A	None	10%
Time Deposits, Non-negotiable and Collateralized	N/A	25%	10%
Medium-Term Notes	N/A	30%	5%
Money Market Mutual Funds	N/A	15%	None

Interest rate risk - Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater is the sensitivity of its fair value to changes in market interest rates. One of the ways that the City manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the City investments to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity:

Investment Type	Remaining Maturity (in Months)			Fair Value
	12 Months or Less	13 to 24 Months	25-60 Months	
U.S. Treasury Securities	\$ -	\$ 1,054,091	\$ 1,048,175	\$ 2,102,266
Federal Agency Securities	-	2,566,720	637,894	3,204,614
Corporate Note	-	503,787	816,058	1,319,845
Negotiable Certificates of Deposit	525,108	898,574	199,888	1,623,570
LAIF	6,872,633	-	-	6,872,633
Short Term Investments	37,189	-	-	37,189
Money Market Mutual Funds	49,359	-	-	49,359
Cash with Fiscal Agent:				
Money Market Mutual Funds	3,084,448	-	-	3,084,448
Total	\$ 10,568,737	\$ 5,023,172	\$ 2,702,015	\$ 18,293,924

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

Credit risk - Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by (where applicable) the California Government Code or the City's investment policy and the actual rating as of year-end for each investment type:

Investment Type	Total Investment	Minimum Legal Rating	Rating as of Year End		
			AAA/AA	A and A-1	Unrated
U.S. Treasury Securities	\$ 2,102,266	N/A	\$ 2,102,266	\$ -	\$ -
Federal Agency Securities	3,204,614	N/A	3,204,614	-	-
Corporate Note	1,319,845	N/A	954,262	365,583	-
Negotiable Certificates of Deposit	1,623,570	N/A	599,608	1,023,962	-
LAIF	6,872,633	N/A	-	-	6,872,633
Short Term Investments	37,189	N/A	-	-	37,189
Money Market Mutual Funds	49,359	N/A	-	-	49,359
Cash with Fiscal Agent:					
Money Market Mutual Funds	<u>3,084,448</u>	N/A	<u>-</u>	<u>-</u>	<u>3,084,448</u>
Total	<u>\$ 18,293,924</u>		<u>\$ 6,860,750</u>	<u>\$ 1,389,545</u>	<u>\$ 10,043,629</u>

Concentration of credit risk - At June 30, 2015, the City had no investments in any one issuer that represent 5% or more of total City investments, other than U.S. Government obligations, external investment pools, and mutual funds.

Custodial credit risk - Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure City deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

As of June 30, 2015, no deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities.

Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF). As of June 30, 2015, none of the City's investments were held by the broker-dealer (counterparty) that was used by the City to purchase the securities.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

State Investment Pool - The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

B. Receivables

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 \$1,181,541 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 \$141,084 and in 2049 for \$1,022,213.

C. Interfund receivables, payables and transfers

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 nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation.

Amounts due to/due from other funds at June 30, 2015 are as follows: non-major funds owe the General Fund \$5,008 as a result of temporary operating deficits. These interfund borrowings will be repaid from future revenues.

Advances to other funds of \$192,813 in the General Fund represent \$84,403 due from the Water Fund, and \$108,410 due from the Wastewater Fund. These advances were made in prior fiscal years to provide temporary funding for various projects, pending reimbursement by grantor agencies and other governments.

Interfund transfers for the 2014-15 fiscal year were as follows:

Transfers Out:	General Fund	Internal Service Fund	Measure A Fund	Nonmajor Funds	Total
General Fund	\$ -	\$ 138,100	\$ 526,000	\$ 411,121	\$ 1,075,221
Nonmajor Funds	36,240	-	-	189,120	225,360
Total	\$ 36,240	\$ 138,100	\$ 526,000	\$ 600,241	\$ 1,300,581

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS - Continued

The General Fund transferred \$138,100 to the Internal Service Fund to reimburse various costs; the General Fund transferred \$526,000 to the Measure A Fund to provide funds for debt service expenditures; the General Fund transferred \$411,121 to the non-major capital project funds to provide funds for various projects; and non-major funds transferred \$36,240 to the General Fund, and \$189,120 to other non-major funds to provide funds for various projects.

D. Capital assets

The following is a summary of the capital assets activity for the year ended June 30, 2015:

	Beginning Balance*	Additions	Deletions	Ending Balance
Governmental Activities				
Capital Assets, not Being Depreciated				
Land	\$ 8,336,654	\$ -	\$ -	\$ 8,336,654
Construction in Progress	1,980,280	43,989	(92,695)	1,931,574
Total Capital Assets, Not Being Depreciated	10,316,934	43,989	(92,695)	10,268,228
Capital Assets, Being Depreciated				
Buildings	7,778,266	319,617	-	8,097,883
Improvements	8,406,662	271,912	-	8,678,574
Floodwall Infrastructure	18,913,620	-	-	18,913,620
Vehicle Fleet, Internal Service	4,027,352	68,730	(49,960)	4,046,122
Equipment	2,648,147	116,625	-	2,764,772
Total Capital Assets Being Depreciated	41,774,047	776,884	(49,960)	42,500,971
Less Accumulated Depreciation for:				
Buildings	(4,483,918)	(234,319)	-	(4,718,237)
Improvements	(3,274,174)	(399,966)	-	(3,674,140)
Floodwall Infrastructure	(756,544)	(378,272)	-	(1,134,816)
Vehicle Fleet, Internal Service	(3,188,608)	(129,735)	49,960	(3,268,383)
Equipment	(2,099,097)	(124,079)	-	(2,223,176)
Total Accumulated Depreciation	(13,802,341)	(1,266,371)	49,960	(15,018,752)
Total Capital Assets, Being Depreciated, Net	27,971,706	(489,487)	-	27,482,219
Governmental Activities Capital Assets, Net	\$ 38,288,640	\$ (445,498)	\$ (92,695)	\$ 37,750,447

* Includes a prior period adjustment decreasing capital assets by \$886,339. See Note 4D for more information.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

	Beginning Balance*	Additions	Deletions	Ending Balance
Business-Type Activities				
Capital Assets, not Being Depreciated				
Land	\$ 3,432,490	\$ -	\$ -	\$ 3,432,490
Construction in Progress	5,330,697	1,218,546	(2,156,384)	4,392,859
Total Capital Assets, Not Being Depreciated	8,763,187	1,218,546	(2,156,384)	7,825,349
Capital Assets, Being Depreciated				
Buildings	3,560,931	-	-	3,560,931
Systems	23,426,828	2,050,849	-	25,477,677
Machinery & Equipment	4,674,641	148,839	-	4,823,480
Total Capital Assets Being Depreciated	31,662,400	2,199,688	-	33,862,088
Less Accumulated Depreciation for:				
Buildings	(1,912,309)	(80,406)	-	(1,992,715)
Systems	(14,001,786)	(1,368,844)	-	(15,370,630)
Machinery & Equipment	(3,297,655)	(291,976)	-	(3,589,631)
Total Accumulated Depreciation	(19,211,750)	(1,741,226)	-	(20,952,976)
Total Capital Assets, Being Depreciated, Net	12,450,650	458,462	-	12,909,112
Business-type Activities Capital Assets, Net	<u>\$ 21,213,837</u>	<u>\$ 1,677,008</u>	<u>\$ (2,156,384)</u>	<u>\$ 20,734,461</u>

* Includes a prior period adjustment of \$1,155,492, which decreased the total balance. See Note 4D for more information.

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
General Government	\$ 155,023
Planning and Building	-
Public Safety	267,619
Public Works	609,803
Library	96,290
Parks and Recreation	137,636
Total Depreciation Expense	<u>\$ 1,266,371</u>
Business-type Activities	
Water	\$ 1,028,037
Wastewater	713,189
Total Depreciation Expense	<u>\$ 1,741,226</u>

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

E. Long-term liabilities

The following is a summary of the long-term liability activity for the fiscal year ended June 30, 2015:

	Beginning Balance	Additions	Deletions	Ending Balance	Due Within One Year
Governmental Activities:					
General Obligation Bonds	\$ 505,000	\$ -	\$ 160,000	\$ 345,000	\$ 170,000
Capital Leases	1,202,842	-	206,271	996,571	211,607
State Revolving Loan	6,570,806	-	369,104	6,201,702	377,964
Net Pension Liability	-	7,790,319	1,499,924	6,290,395	-
Compensated Absences	626,885	-	48,825	578,060	317,370
Claims	39,248	-	25,855	13,393	6,830
Reimbursement Agreement	30,740	-	-	30,740	-
Total	<u>\$ 8,975,521</u>	<u>\$ 7,790,319</u>	<u>\$ 2,309,979</u>	<u>\$ 14,455,861</u>	<u>\$ 1,083,771</u>
Business-type Activities:					
Installment Agreements:					
Water - 2012B	\$ 5,400,000	\$ -	\$ 202,800	\$ 5,197,200	\$ 211,304
Water - 2006A	7,210,000	-	275,000	6,935,000	285,000
Wastewater - 2012B	1,500,000	-	57,200	1,442,800	58,696
Wastewater - 2005B	1,690,000	-	70,000	1,620,000	75,000
Net Pension Liability	-	2,594,317	521,927	2,072,390	-
Compensated Absences	282,069	-	96,105	185,964	73,300
Total	<u>\$ 16,082,069</u>	<u>\$ 2,594,317</u>	<u>\$ 1,223,032</u>	<u>\$ 17,453,354</u>	<u>\$ 703,300</u>

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 from 5% to 6.75%. Annual debt service requirements to maturity for the GO Bonds are as follows:

Fiscal Year Ending	Principal	Interest	Total
June 30,			
2016	\$ 170,000	\$ 13,650	\$ 183,650
2017	175,000	4,594	179,594
Totals	<u>\$ 345,000</u>	<u>\$ 18,244</u>	<u>\$ 363,244</u>

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.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Capital Leases

The City has entered into three capital leases to finance the acquisition of 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 assets acquired through the capital leases have been capitalized in the accounting records at \$4.4 million. The General Fund is used to pay debt service on the capital lease obligations. The future debt service requirements to maturity for the capital leases are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 211,607	\$ 24,668	\$ 236,275
2017	217,576	18,699	236,275
2018	223,722	12,553	236,275
2019	135,320	7,063	142,383
2020	138,416	3,968	142,384
2021	69,930	801	70,731
Totals	<u>\$ 996,571</u>	<u>\$ 67,752</u>	<u>\$ 1,064,323</u>

State Revolving 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% per annum and is repayable in annual installments of principal and interests through fiscal year 2029. The City has pledged Measure A sales tax revenue allocations as security for repayment of the loan. Future debt service on the loan proceeds received through June 30, 2015 is as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 377,964	\$ 148,841	\$ 526,805
2017	387,035	139,770	526,805
2018	396,324	130,481	526,805
2019	405,835	120,969	526,804
2020	415,576	111,229	526,805
2021	425,549	101,255	526,804
2022	435,763	91,042	526,805
2023	446,221	80,584	526,805
2024	456,930	69,874	526,804
2025	467,896	58,908	526,804
2026	479,126	47,679	526,805
2027	490,625	36,180	526,805
2028	502,400	24,405	526,805
2029	514,458	12,347	526,805
Totals	<u>\$ 6,201,702</u>	<u>\$ 1,173,564</u>	<u>\$ 7,375,266</u>

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Reimbursement Agreement

The reimbursement 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.

2012B Installment Agreement

In June 2012, the City 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% 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. The installment agreement requires that the City set rates, fees and charges for each fiscal year so as to yield system net revenues during each fiscal year equal to at least 120% of the annual debt service (including parity debt). For the 2014-15 fiscal year, the City's net revenues in the Water Fund were not sufficient to meet this requirement. The City is currently conducting a rate study to address this issue. 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. Future debt service requirements for the water system are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 211,304	\$ 200,622	\$ 411,926
2017	219,130	194,283	413,413
2018	223,043	187,709	410,752
2019	230,870	178,787	409,657
2020	238,696	174,170	412,866
2021	246,522	164,622	411,144
2022	258,261	154,761	413,022
2023	266,087	144,430	410,517
2024	273,913	136,448	410,361
2025	281,739	128,230	409,969
2026	293,478	119,074	412,552
2027	305,217	104,400	409,617
2028	320,870	89,139	410,009
2029	336,522	73,096	409,618
2030	352,174	59,635	411,809
2031	363,913	45,548	409,461
2032	379,565	30,991	410,556
2033	395,896	15,809	411,705
Totals	<u>\$ 5,197,200</u>	<u>\$ 2,201,754</u>	<u>\$ 7,398,954</u>

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Future debt service requirements for the wastewater system are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 58,696	\$ 55,728	\$ 114,424
2017	60,870	53,967	114,837
2018	61,957	52,141	114,098
2019	64,130	49,663	113,793
2020	66,304	48,380	114,684
2021	68,478	45,728	114,206
2022	71,739	42,989	114,728
2023	73,913	40,120	114,033
2024	76,087	37,902	113,989
2025	78,261	35,620	113,881
2026	81,522	33,076	114,598
2027	84,783	29,000	113,783
2028	89,130	24,761	113,891
2029	93,478	20,304	113,782
2030	97,826	16,565	114,391
2031	101,087	12,652	113,739
2032	105,435	8,609	114,044
2033	109,104	4,391	113,495
Totals	<u>\$ 1,442,800</u>	<u>\$ 611,596</u>	<u>\$ 2,054,396</u>

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%.

The City entered into the agreements 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, is being charged to interest expense through the year 2032. Future debt service requirements are as follows:

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 285,000	\$ 307,178	\$ 592,178
2017	295,000	295,941	590,941
2018	305,000	284,125	589,125
2019	320,000	271,625	591,625
2020	330,000	258,419	588,419
2021	345,000	244,281	589,281
2022	360,000	229,300	589,300
2023	375,000	212,275	587,275
2024	395,000	193,025	588,025
2025	415,000	172,775	587,775
2026	435,000	151,525	586,525
2027	455,000	129,275	584,275
2028	480,000	107,100	587,100
2029	500,000	85,050	585,050
2030	525,000	61,988	586,988
2031	545,000	37,912	582,912
2032	570,000	12,825	582,825
Totals	<u>\$ 6,935,000</u>	<u>\$ 3,054,619</u>	<u>\$ 9,989,619</u>

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% of system net revenues. Total interest and principal remaining to be paid on the agreement is \$9,989,619.

2005B Installment Agreement.

In July of 2005 the City 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% per annum and is payable each October 1 and April 1 commencing October 1, 2005 and continuing until April 1, 2031. The agreement is secured by a pledge of the net revenues of the system.

Future debt service requirements are as follows:

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Fiscal Year Ending June 30,	Principal	Interest	Total
2016	\$ 75,000	\$ 66,690	\$ 141,690
2017	75,000	63,953	138,953
2018	80,000	61,045	141,045
2019	85,000	57,878	142,878
2020	85,000	54,531	139,531
2021	90,000	50,986	140,986
2022	95,000	47,099	142,099
2023	95,000	43,014	138,014
2024	100,000	38,821	138,821
2025	105,000	34,414	139,414
2026	110,000	29,750	139,750
2027	115,000	24,828	139,828
2028	120,000	19,687	139,687
2029	125,000	14,328	139,328
2030	130,000	8,750	138,750
2031	135,000	2,953	137,953
Totals	<u>\$ 1,620,000</u>	<u>\$ 618,727</u>	<u>\$ 2,238,727</u>

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 \$2,238,727.

F. Fund balances

Details of the City's fund balances at June 30, 2015 are presented below:

	General Fund	Measure A Fund	Nonmajor Funds
Nonspendable:			
Prepaid costs	\$ 69,951	\$ -	\$ 179,056
Notes receivable	457,496	-	-
Long-term advances	192,813	-	-
Permanent endowments	-	-	51,836
Restricted:			
Public safety	-	-	764,379
Public works	-	-	4,861,071
Library	-	-	771,077
Recreation	209,993	-	320,322
Assigned:			
Capital improvement projects	-	-	1,667,191
Recreation	66,740	-	-
Unassigned	2,270,078	-	(6,225)
Total Fund Balances	<u>\$ 3,267,071</u>	<u>\$ -</u>	<u>\$ 8,608,707</u>

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

G. Pension plans

General information about the pension plans

Plan Descriptions – All qualified permanent and probationary employees are eligible to participate in the City's separate Miscellaneous and Safety Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided – The Plans are cost-sharing multiple-employer defined benefit pension plans administered by CalPERS. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2013 Annual Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of the June 30, 2013 actuarial valuation report. This report is a publically available valuation report that can be obtained at CalPERS' website under Forms and Publications.

The Plans' provisions and benefits in effect at June 30, 2015, are summarized as follows:

	Miscellaneous		
	Prior to December 18, 2012	On or after December 18, 2012	On or after January 1, 2013
Hire date			
Benefit formula	2% @ 55	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	55	60	62
Monthly benefits, as a % of eligible compensation	(1)	(1)	(1)
Required employee contribution rates	7%	7%	6.25%
Required employer contribution rates	8.512%	6.709%	6.237%
	Safety		
	Prior to June 16, 2012	On or after June 16, 2012	On or after January 1, 2013
Hire date			
Benefit formula	3% @ 50	3% @ 55	2.7% @ 57
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50	55	57
Monthly benefits, as a % of eligible compensation	(1)	(1)	(1)
Required employee contribution rates	9%	9%	11.50%
Required employer contribution rates	18.524%	16.523%	11.153%

(1) - Depending on years of service

Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

For the year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Contributions - employer	\$ 432,934	\$ 411,166

Pension liabilities, pension expenses and deferred outflows/inflows of resources related to pensions

As of June 30, 2015, the City reported a liability of \$8,362,785 for its proportionate share of the net pension liability. The City's net pension liability for each Plan is measured as the proportionate share of the net pension liability. The net pension liability of each of the Plans is measured as of June 30, 2014, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013 rolled forward to June 30, 2014 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability as of June 30, 2013 and 2014 was as follows:

	<u>Miscellaneous</u>	<u>Safety</u>
Proportion - June 30, 2013	0.20%	0.08%
Proportion - June 30, 2014	0.21%	0.08%
Change - Increase (Decrease)	0.01%	0.00%

For the year ended June 30, 2015, the City recognized pension expense of \$754,982. At June 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to the Safety pension plans from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 1,030,857	\$ -
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	94,017	49,333
Net differences between projected and actual earnings on plan investments	-	1,989,706
	<u> </u>	<u> </u>
Total	<u>\$ 1,124,874</u>	<u>\$ 2,039,039</u>

\$1,030,857 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Year Ended June 30,		
2016	\$	(483,191)
2017		(483,191)
2018		(485,234)
2019		(493,406)
2020		-
Thereafter		-

Actuarial Assumptions – The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

	<u>Safety</u>
Valuation date	June 30, 2013
Measurement date	June 30, 2014
Actuarial cost method	entry-age normal
Actuarial assumptions:	
Discount rate	7.50%
Inflation	2.75%
Payroll growth	3.00%
Projected salary increase	(1)
Investment rate of return	7.50% (2)
Mortality	(3)

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation
- (3) Derived using CalPERS' Membership Data for all Funds.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.50% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent. The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10 (1)	Real Return Years 11+ (2)
Global Equity	47%	5.25%	5.71%
Global Fixed Income	19%	0.99%	2.43%
Inflation Sensitive	6%	0.45%	3.36%
Private Equity	12%	6.83%	6.95%
Real Estate	11%	4.50%	5.13%
Infrastructure and Forestland	3%	4.50%	5.09%
Liquidity	2%	-0.55%	-1.05%

(1) An expected inflation of 2.5% used for this period.

(2) An expected inflation of 3.0% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous	Safety
1% Decrease	6.50%	6.50%
Net Pension Liability	\$ 8,319,642	\$ 4,977,277
Current Discount Rate	7.50%	7.50%
Net Pension Liability	\$ 5,181,011	\$ 3,181,774
1% Increase	8.50%	8.50%
Net Pension Liability	\$ 2,576,246	\$ 1,702,358

City of St. Helena
Notes to the Financial Statements
June 30, 2015

3) DETAILED NOTES ON ALL ACTIVITIES AND FUNDS – Continued

Pension Plan Fiduciary Net Position – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan

At June 30, 2015, the City reported a payable of \$ -0- for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2015.

4) 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 2015 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:

City of St. Helena
Notes to the Financial Statements
June 30, 2015

4) OTHER INFORMATION - Continued

Year	Beginning of Year Liability	Current Year Claims and Changes In Estimates	Claim Payments For Current and Prior Years	End of Year Liability
2013-2014	\$ 39,248	\$ 35,000	\$ 35,000	\$ 39,248
2014-2015	39,248	-	25,855	13,393

B. Commitments and contingencies

In 2014, the City entered into a settlement agreement designed to encourage the development of affordable housing units within the City. The agreement includes requirements for the City to approve the development of a certain number of affordable housing units by certain deadlines. If these requirements are not met, then the City is required to make deposits into the Affordable Housing Trust Fund, not to exceed \$2.2 million by December 31, 2022.

The City is involved in other 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.

The City has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under the terms of the grants, it is believed that any required reimbursements will not be material.

The amount of outstanding construction contract obligations as of June 30, 2015 is approximately \$722,000.

C. Joint ventures and jointly governed organizations

The City is a participant in the following organizations:

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 this 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.

City of St. Helena
Notes to the Financial Statements
June 30, 2015

4) OTHER INFORMATION - Continued

D. Prior period adjustments/restatements

The prior period adjustments are as follows:

Statement of Activities

The City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, as of June 30, 2015. Beginning net position for governmental activities and business-type activities was reduced by \$7,116,316 and \$2,421,220, respectively, to reflect the cumulative effect of applying this statement.

Beginning net position for governmental activities was decreased by \$886,339 for corrections made to accumulated depreciation, and was increased by \$279,189 for corrections made to prior year receivables and other balances.

Beginning net position for business-type activities was decreased by \$1,155,492 for corrections made to accumulated depreciation, and was also increased by \$839,430 for adjustments to prior year receivables.

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

Beginning fund balance in the General Fund was increased by \$133,921 as a result of funds improperly reported as special revenue funds in the prior year. These adjustments also reduced the beginning fund balance in the non-major governmental funds. Fund balance in the General Fund and non-major governmental funds was also increased by \$453,163 and \$75,584, respectively, for corrections to prior year receivables and the related deferred inflows.

Statement of Revenues, Expenses, and Changes in Net Position – Proprietary Funds

The \$2,737,282 net decrease to the beginning net position of enterprise funds represents the net result of the adjustments described above for business-type activities, under the “Statement of Activities” section.

The \$69,070 increase to beginning net position in the internal service fund is a result of corrections to prior year accumulated depreciation.

REQUIRED SUPPLEMENTARY INFORMATION

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - General Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Property Taxes	\$ 2,952,298	\$ 3,704,917	\$ 3,958,142	\$ 253,225
Sales and Other Taxes	4,450,785	4,453,785	4,768,705	314,920
Charges for Services	459,000	87,853	247,249	159,396
Fines and Forfeitures	70,200	77,700	112,156	34,456
Licenses and Permits	510,700	716,850	800,588	83,738
Development Fees	9,000	9,000	17,600	8,600
Intergovernmental	584,429	85,118	286,557	201,439
Interest and Rents	236,350	189,000	224,231	35,231
Other Revenues	85,000	92,112	80,036	(12,076)
Total Revenues	9,357,762	9,416,335	10,495,264	1,078,929
EXPENDITURES				
Current:				
General Government	1,875,741	2,571,520	2,420,068	151,452
Planning and Building	731,099	873,127	671,178	201,949
Public Safety	3,462,170	3,500,077	3,716,599	(216,522)
Public Works	1,508,051	1,555,981	1,543,125	12,856
Library	1,007,966	1,007,966	1,040,972	(33,006)
Parks and Recreation	84,995	84,795	401,968	(317,173)
Capital Outlay	15,000	15,000	10,990	4,010
Debt Service:				
Principal	205,810	205,810	206,271	(461)
Interest	30,465	30,465	30,809	(344)
Total Expenditures	8,921,297	9,844,741	10,041,980	(197,239)
Excess (Deficiency) of Revenues over Expenditures	436,465	(428,406)	453,284	881,690
OTHER FINANCING SOURCES (USES)				
Transfers In	37,757	37,757	36,240	(1,517)
Transfers Out	(1,650,802)	(1,414,259)	(1,075,221)	339,038
Total Other Financing Sources (Uses)	(1,613,045)	(1,376,502)	(1,038,981)	337,521
Net Change in Fund Balances	(1,176,580)	(1,804,908)	(585,697)	1,219,211
Fund Balance, Beginning of Year	3,399,605	3,399,605	3,399,605	-
Prior Period Adjustment	-	-	453,163	453,163
Fund Balance, End of Year	\$ 2,223,025	\$ 1,594,697	\$ 3,267,071	\$ 1,672,374

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Measure A Special Revenue Fund
Year Ended June 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 2,450,000	\$ 2,450,000	\$ -	\$ (2,450,000)
Interest	-	-	-	-
Total Revenues	<u>2,450,000</u>	<u>2,450,000</u>	<u>-</u>	<u>(2,450,000)</u>
EXPENDITURES				
Current:				
Public Works	-	208,437	-	208,437
Debt Service:				
Principal	369,105	369,105	369,105	-
Interest	157,699	157,699	156,895	804
Total Expenditures	<u>526,804</u>	<u>735,241</u>	<u>526,000</u>	<u>209,241</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,923,196</u>	<u>1,714,759</u>	<u>(526,000)</u>	<u>(2,240,759)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	526,000	526,000	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>526,000</u>	<u>526,000</u>	<u>-</u>
Net Change in Fund Balance	1,923,196	2,240,759	-	(2,240,759)
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ 1,923,196</u>	<u>\$ 2,240,759</u>	<u>\$ -</u>	<u>\$ (2,240,759)</u>

City of St. Helena
Notes to Required Supplementary Information
June 30, 2015

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, including approximately \$900,000 increases to the General Fund appropriations, and \$208,000 increase to the Measure A Fund appropriations.

Actual expenditures exceeded appropriations in the General Fund by \$197,239 for the fiscal year ended June 30, 2015.

**City of St. Helena
Required Supplementary Information
June 30, 2015**

**Schedule of the City's Proportionate Share
of the Net Pension Liability – Last 10 Years*
Cost-sharing Plans**

	2015
Proportion of the net pension liability	0.1344%
Proportion share of the net pension liability	\$ 8,362,785
Covered-employee payroll	\$ 4,021,160
Proportion share of the net pension liability as percentage of covered-employee payroll	207.97%
Plan's fiduciary net position	\$ 28,700,459
Plan fiduciary net position as a percentage of the total pension liability	77.44%

* - Fiscal year 2015 was the first year of implementation; therefore, only one year is shown.

**City of St. Helena
Required Supplementary Information
June 30, 2015**

**Schedule of Contributions – Last 10 Years*
Cost-sharing Plans**

	2015
Contractually required contribution (actuarially determined)	\$ 847,100
Contributions in relation to the actuarially determined contributions	\$ 847,100
Contribution deficiency (excess)	\$ -
 Covered-employee payroll	 \$ 4,021,160
Contributions as a percentage of covered-employee payroll	21.07%

Notes to schedule

Valuation date: June 30, 2013

* - Fiscal year 2015 was the first year of implementation; therefore, only one year is shown.

SUPPLEMENTARY INFORMATION

**City of St Helena
Combining Balance Sheet
Non-major Governmental Funds
June 30, 2015**

	Special Revenue Funds			
	Civic Improvement Impact	Housing Impact	Public Safety Impact	CA Library Services Act
ASSETS				
Cash and Investments	\$ 500,266	\$ 25,802	\$ 263,659	\$ 27,278
Cash and Investments with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	-	-
Interest	-	-	-	-
Notes and Loans	-	-	61,333	-
Prepaid Expenditures	-	-	-	-
Total Assets	<u><u>\$ 500,266</u></u>	<u><u>\$ 25,802</u></u>	<u><u>\$ 324,992</u></u>	<u><u>\$ 27,278</u></u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ 2,700
Deposits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,700</u></u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	500,266	25,802	324,992	24,578
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u><u>500,266</u></u>	<u><u>25,802</u></u>	<u><u>324,992</u></u>	<u><u>24,578</u></u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>\$ 500,266</u></u>	<u><u>\$ 25,802</u></u>	<u><u>\$ 324,992</u></u>	<u><u>\$ 27,278</u></u>

City of St. Helena
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2015

	Special Revenue Funds			
	SB 1186 Fee	Affordable Housing	Emergency Flood Relief	Police Training Development
ASSETS				
Cash and Investments	\$ 3,132	\$ 930,774	\$ 112,829	\$ 28,201
Cash and Investments with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	17,694	-
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	\$ 3,132	\$ 930,774	\$ 130,523	\$ 28,201
LIABILITIES				
Accounts Payable	\$ 1,565	\$ 520	\$ -	\$ -
Deposits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	1,565	520	-	-
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	1,567	930,254	130,523	28,201
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	1,567	930,254	130,523	28,201
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 3,132	\$ 930,774	\$ 130,523	\$ 28,201

Special Revenue Funds

Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking In-lieu	NOAA	Public Safety (COPS)	Park Bond Act
\$ 13,516	\$ 49,335	\$ 1,955,922	\$ 550,823	\$ 2,567	\$ 177,480	\$ 222
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	21,507	-
-	-	-	-	-	-	-
-	-	-	300	-	-	-
-	-	-	-	-	-	-
<u>\$ 13,516</u>	<u>\$ 49,335</u>	<u>\$ 1,955,922</u>	<u>\$ 551,123</u>	<u>\$ 2,567</u>	<u>\$ 198,987</u>	<u>\$ 222</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,920	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	7,920	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
13,516	49,335	1,955,922	551,123	2,567	191,067	222
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,516</u>	<u>49,335</u>	<u>1,955,922</u>	<u>551,123</u>	<u>2,567</u>	<u>191,067</u>	<u>222</u>
<u>\$ 13,516</u>	<u>\$ 49,335</u>	<u>\$ 1,955,922</u>	<u>\$ 551,123</u>	<u>\$ 2,567</u>	<u>\$ 198,987</u>	<u>\$ 222</u>

(Continued)

City of St. Helena
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2015

	Special Revenue Funds			
	Park Impact	Library Construction	Skate Park Lighting	Stabo Land Conservation
ASSETS				
Cash and Investments	\$ 282,569	\$ -	\$ 1,157	\$ 35,353
Cash and Investments with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	-	-	-	-
Due from Other Governments	-	-	-	-
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Prepaid Expenditures	-	-	-	-
Total Assets	<u>\$ 282,569</u>	<u>\$ -</u>	<u>\$ 1,157</u>	<u>\$ 35,353</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Deposits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	282,569	-	1,157	35,353
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>282,569</u>	<u>-</u>	<u>1,157</u>	<u>35,353</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 282,569</u>	<u>\$ -</u>	<u>\$ 1,157</u>	<u>\$ 35,353</u>

Special Revenue Funds					Permanent Funds	
Tweed Library	Napa Valley Now	Fourth of July	Friends & Foundation	Murray Public Safety	Ryan Library Trust	Martin Library Trust
\$ 726,196	\$ -	\$ 38,279	\$ 17,490	\$ 37,694	\$ 18,466	\$ 33,370
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 726,196</u>	<u>\$ -</u>	<u>\$ 38,279</u>	<u>\$ 17,490</u>	<u>\$ 37,694</u>	<u>\$ 18,466</u>	<u>\$ 33,370</u>
\$ 3,861	\$ -	\$ 1,905	\$ 6,842	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	4,689	-	-	-	-	-
<u>3,861</u>	<u>4,689</u>	<u>1,905</u>	<u>6,842</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	18,466	33,370
722,335	-	36,374	10,648	37,694	-	-
-	-	-	-	-	-	-
-	(4,689)	-	-	-	-	-
<u>722,335</u>	<u>(4,689)</u>	<u>36,374</u>	<u>10,648</u>	<u>37,694</u>	<u>18,466</u>	<u>33,370</u>
<u>\$ 726,196</u>	<u>\$ -</u>	<u>\$ 38,279</u>	<u>\$ 17,490</u>	<u>\$ 37,694</u>	<u>\$ 18,466</u>	<u>\$ 33,370</u>

(Continued)

City of St. Helena
Combining Balance Sheet
Non-major Governmental Funds - Continued
June 30, 2015

	Debt Service Funds		Capital Projects Funds	
	1996 GO Bonds	South St. Helena Drainage	Street Improvement	City-wide Capital Project Fund
ASSETS				
Cash and Investments	\$ 216,706	\$ 28,529	\$ 914,076	\$ 857,461
Cash and Investments with Fiscal Agent	-	-	-	-
Receivables:				
Accounts	-	14,251	-	-
Due from Other Governments	6,376	-	-	-
Interest	-	-	-	-
Notes and Loans	-	-	-	-
Prepaid Expenditures	179,056	-	-	-
Total Assets	\$ 402,138	\$ 42,780	\$ 914,076	\$ 857,461
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ 10,898	\$ 93,448
Deposits Payable	-	-	-	-
Due to Other Funds	-	-	-	-
Total Liabilities	-	-	10,898	93,448
DEFERRED INFLOWS OF RESOURCES				
Unavailable Revenues - Grants	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable	179,056	-	-	-
Restricted	223,082	42,780	-	-
Assigned	-	-	903,178	764,013
Unassigned	-	-	-	-
Total Fund Balances	402,138	42,780	903,178	764,013
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 402,138	\$ 42,780	\$ 914,076	\$ 857,461

Total
Non-major
Funds

\$ 8,444,074

-

14,251

45,577

-

61,633

179,056

\$ 8,744,591

\$ 130,876

-

5,008

135,884

-

-

230,892

6,716,849

1,667,191

(6,225)

8,608,707

\$ 8,744,591

City of St. Helena
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds
Year Ended June 30, 2015

	Special Revenue Funds			
	Civic Improvement Impact	Housing Impact	Public Safety Impact	CA Library Services Act
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Development Fees	139,641	-	48,304	-
Intergovernmental	-	-	-	-
Interest and Rents	1,723	109	1,016	256
Other Revenues	-	-	300	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	141,364	109	49,620	256
	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Planning and Building	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Library	-	-	-	114,956
Parks and Recreation	-	-	-	-
Intergovernmental	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	-	-	-	114,956
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	141,364	109	49,620	(114,700)
	<hr/>	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net Change in Fund Balances	141,364	109	49,620	(114,700)
Fund Balances, Beginning of Year	358,902	25,693	214,039	139,278
Prior Period Adjustment	-	-	61,333	-
	<hr/>	<hr/>	<hr/>	<hr/>
Fund Balances, End of Year	<u>\$ 500,266</u>	<u>\$ 25,802</u>	<u>\$ 324,992</u>	<u>\$ 24,578</u>

Special Revenue Funds

Parks and Recreation Facilities	Drainage Impact	Gas Tax 2105	Gas Tax 2106	Gas Tax 2107	Gas Tax 2107.5	Gas Tax 2103
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	81,235	-	-	-	-	-
-	-	38,829	23,376	43,816	4,000	62,003
-	2,172	9	(18)	3,863	3	(94)
-	-	-	-	-	-	-
-	83,407	38,838	23,358	47,679	4,003	61,909
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	8,807	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	8,807	-	-
-	83,407	38,838	23,358	38,872	4,003	61,909
-	-	-	-	-	-	-
-	-	(28,660)	(20,550)	(42,450)	(2,030)	(65,430)
-	-	(28,660)	(20,550)	(42,450)	(2,030)	(65,430)
-	83,407	10,178	2,808	(3,578)	1,973	(3,521)
-	477,078	9,771	3,639	2,042	(288)	9,877
-	-	-	-	-	-	-
\$ -	\$ 560,485	\$ 19,949	\$ 6,447	\$ (1,536)	\$ 1,685	\$ 6,356

(Continued)

City of St. Helena
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2015

	Special Revenue Funds			
	SB 1186 Fee	Affordable Housing	Emergency Flood Relief	Police Training Development
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Development Fees	-	257,649	-	-
Intergovernmental	7	-	-	18,464
Interest and Rents	10	8,276	476	99
Other Revenues	-	-	-	-
Total Revenues	<u>17</u>	<u>265,925</u>	<u>476</u>	<u>18,563</u>
EXPENDITURES				
Current:				
General Government	-	20,014	-	-
Planning and Building	-	-	-	-
Public Safety	-	-	-	5,990
Public Works	-	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Intergovernmental	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	<u>-</u>	<u>20,014</u>	<u>-</u>	<u>5,990</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>17</u>	<u>245,911</u>	<u>476</u>	<u>12,573</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	17	245,911	476	12,573
Fund Balances, Beginning of Year	1,550	684,343	130,047	15,628
Prior Period Adjustment	-	-	-	-
Fund Balances, End of Year	<u>\$ 1,567</u>	<u>\$ 930,254</u>	<u>\$ 130,523</u>	<u>\$ 28,201</u>

Special Revenue Funds

Public Library Foundation	Asset Forfeiture	Traffic Mitigation Impact	Parking In-lieu	NOAA	Public Safety (COPS)	Park Bond Act
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	342,518	800	-	-	-
-	13,141	-	-	-	125,269	-
56	180	7,344	2,324	11	712	-
1,000	-	-	-	-	-	-
<u>1,056</u>	<u>13,321</u>	<u>349,862</u>	<u>3,124</u>	<u>11</u>	<u>125,981</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	106,601	-
438	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>438</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>106,601</u>	<u>-</u>
618	13,321	349,862	3,124	11	19,380	-
-	-	-	-	-	-	-
<u>618</u>	<u>13,321</u>	<u>349,862</u>	<u>3,124</u>	<u>11</u>	<u>19,380</u>	<u>-</u>
12,898	36,014	1,606,060	547,999	2,556	171,687	222
-	-	-	-	-	-	-
<u>\$ 13,516</u>	<u>\$ 49,335</u>	<u>\$ 1,955,922</u>	<u>\$ 551,123</u>	<u>\$ 2,567</u>	<u>\$ 191,067</u>	<u>\$ 222</u>

(Continued)

City of St. Helena
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2015

	Special Revenue Funds			
	Park Impact	Library Construction	Skate Park Lighting	Stabo Land Conservation
REVENUES				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Development Fees	172,311	-	-	-
Intergovernmental	-	-	-	-
Interest and Rents	940	-	5	149
Other Revenues	-	-	-	-
Total Revenues	173,251	-	5	149
EXPENDITURES				
Current:				
General Government	-	-	-	-
Planning and Building	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Intergovernmental	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	-	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	173,251	-	5	149
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-
Net Change in Fund Balances	173,251	-	5	149
Fund Balances, Beginning of Year	109,318	-	1,152	35,204
Prior Period Adjustment	-	-	-	-
Fund Balances, End of Year	\$ 282,569	\$ -	\$ 1,157	\$ 35,353

Special Revenue Funds				Permanent Funds		
Tweed Library	Napa Valley Now	Fourth of July	Friends & Foundation	Murray Public Safety	Ryan Library Trust	Martin Library Trust
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
24,097	(14)	14	(2)	159	738	970
534,889	6,293	38,265	99,546	1,097	-	-
<u>558,986</u>	<u>6,279</u>	<u>38,279</u>	<u>99,544</u>	<u>1,256</u>	<u>738</u>	<u>970</u>
-	10,968	1,905	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
115,286	-	-	88,896	-	-	1,325
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>115,286</u>	<u>10,968</u>	<u>1,905</u>	<u>88,896</u>	<u>-</u>	<u>-</u>	<u>1,325</u>
443,700	(4,689)	36,374	10,648	1,256	738	(355)
-	-	-	-	-	-	-
(66,240)	-	-	-	-	-	-
(66,240)	-	-	-	-	-	-
377,460	(4,689)	36,374	10,648	1,256	738	(355)
344,875	-	-	-	36,438	17,728	33,725
-	-	-	-	-	-	-
<u>\$ 722,335</u>	<u>\$ (4,689)</u>	<u>\$ 36,374</u>	<u>\$ 10,648</u>	<u>\$ 37,694</u>	<u>\$ 18,466</u>	<u>\$ 33,370</u>

(Continued)

City of St. Helena
Statement of Revenues, Expenditures and Changes in Fund Balances
Non-major Governmental Funds - Continued
Year Ended June 30, 2015

	Debt Service Funds		Capital Project Funds	
	1996 GO Bonds	South St. Helena Drainage	Street Improvement	City-wide Capital Project Fund
REVENUES				
Property Taxes	\$ 214,062	\$ -	\$ -	\$ -
Charges for Services	-	-	-	-
Development Fees	-	-	-	-
Intergovernmental	-	-	-	-
Interest and Rents	-	120	-	-
Other Revenues	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>214,062</u>	<u>120</u>	<u>-</u>	<u>-</u>
EXPENDITURES				
Current:				
General Government	-	-	-	-
Planning and Building	-	-	-	-
Public Safety	-	-	-	-
Public Works	-	-	-	-
Library	-	-	-	-
Parks and Recreation	-	-	-	-
Intergovernmental	-	-	-	-
Capital Outlay	-	-	60,653	648,815
Debt Service:				
Principal	160,000	-	-	-
Interest	22,843	-	-	-
	<u>182,843</u>	<u>-</u>	<u>60,653</u>	<u>648,815</u>
Total Expenditures	<u>182,843</u>	<u>-</u>	<u>60,653</u>	<u>648,815</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>31,219</u>	<u>120</u>	<u>(60,653)</u>	<u>(648,815)</u>
OTHER FINANCING SOURCES (USES)				
Transfers In	-	-	159,120	441,121
Transfers Out	-	-	-	-
	<u>-</u>	<u>-</u>	<u>159,120</u>	<u>441,121</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>159,120</u>	<u>441,121</u>
Net Change in Fund Balances	31,219	120	98,467	(207,694)
Fund Balances, Beginning of Year	370,919	28,409	804,711	971,707
Prior Period Adjustment	-	14,251	-	-
	<u>-</u>	<u>14,251</u>	<u>-</u>	<u>-</u>
Fund Balances, End of Year	<u>\$ 402,138</u>	<u>\$ 42,780</u>	<u>\$ 903,178</u>	<u>\$ 764,013</u>

Total
Non-major
Funds

\$ 214,062

-

1,042,458

328,905

55,703

681,390

2,322,518

32,887

-

112,591

8,807

320,901

-

-

709,468

-

160,000

22,843

1,367,497

955,021

600,241

(225,360)

374,881

1,329,902

7,203,221

75,584

\$ 8,608,707

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Civic Improvement Impact Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ -	\$ 139,641	\$ 139,641
Investment Earnings	-	1,723	1,723
Total Revenues	<u>-</u>	<u>141,364</u>	<u>141,364</u>
EXPENDITURES			
Current:			
General Government	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>141,364</u>	<u>141,364</u>
Net Change in Fund Balance	-	141,364	141,364
Fund Balance, Beginning of Year	<u>358,902</u>	<u>358,902</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 358,902</u></u>	<u><u>\$ 500,266</u></u>	<u><u>\$ 141,364</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Housing Impact Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ -	\$ -	\$ -
Interest and Rents	-	109	109
Total Revenues	<u>-</u>	<u>109</u>	<u>109</u>
EXPENDITURES			
Current:			
General Government	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>109</u>	<u>109</u>
Net Change in Fund Balance	-	109	109
Fund Balance, Beginning of Year	<u>25,693</u>	<u>25,693</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 25,693</u></u>	<u><u>\$ 25,802</u></u>	<u><u>\$ 109</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Safety Impact Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ 21,000	\$ 48,304	\$ 27,304
Interest and Rents	-	1,016	1,016
Other Revenues		300	300
	<u>21,000</u>	<u>49,620</u>	<u>28,620</u>
Total Revenues			
EXPENDITURES			
Current:			
Public Safety	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>21,000</u>	<u>49,620</u>	<u>28,620</u>
Net Change in Fund Balance	21,000	49,620	28,620
Fund Balance, Beginning of Year	214,039	214,039	-
Prior Period Adjustment	-	61,333	(61,333)
Fund Balance, End of Year	<u>\$ 235,039</u>	<u>\$ 324,992</u>	<u>\$ (32,713)</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - CA Library Services Act Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	-	256	256
Total Revenues	-	256	256
EXPENDITURES			
Current:			
Library	135,422	114,956	20,466
Total Expenditures	135,422	114,956	20,466
Excess (Deficiency) of Revenues over Expenditures	(135,422)	(114,700)	20,722
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	(135,422)	(114,700)	20,722
Fund Balance, Beginning of Year	139,278	139,278	-
Fund Balance, End of Year	\$ 3,856	\$ 24,578	\$ 20,722

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Parks and Recreation Facilities Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ -	\$ -
Total Revenues	-	-	-
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	-	-
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Drainage Impact Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ -	\$ 81,235	\$ 81,235
Interest and Rents	-	2,172	2,172
Total Revenues	<u>-</u>	<u>83,407</u>	<u>83,407</u>
EXPENDITURES			
Current:			
General Government	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>83,407</u>	<u>83,407</u>
Net Change in Fund Balance	-	83,407	83,407
Fund Balance, Beginning of Year	<u>477,078</u>	<u>477,078</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 477,078</u>	<u>\$ 560,485</u>	<u>\$ 83,407</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2105 Special Revenue Fund
Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 28,560	\$ 38,829	\$ 10,269
Interest and Rents	100	9	(91)
	<u>28,660</u>	<u>38,838</u>	<u>10,178</u>
Total Revenues			
EXPENDITURES			
Current:			
Public Works	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>28,660</u>	<u>38,838</u>	<u>10,178</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(28,660)	(28,660)	-
	<u>(28,660)</u>	<u>(28,660)</u>	<u>-</u>
Total Other Financing Sources (Uses)			
	<u>(28,660)</u>	<u>(28,660)</u>	<u>-</u>
Net Change in Fund Balance	-	10,178	10,178
Fund Balance, Beginning of Year	<u>9,771</u>	<u>9,771</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,771</u>	<u>\$ 19,949</u>	<u>\$ 10,178</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2106 Special Revenue Fund
Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 20,400	\$ 23,376	\$ 2,976
Interest and Rents	150	(18)	(168)
	<u>20,550</u>	<u>23,358</u>	<u>2,808</u>
Total Revenues			
EXPENDITURES			
Current:			
Public Works	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
Excess (Deficiency) of Revenues over Expenditures	<u>20,550</u>	<u>23,358</u>	<u>2,808</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>(20,550)</u>	<u>(20,550)</u>	<u>-</u>
	<u>(20,550)</u>	<u>(20,550)</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	-	2,808	2,808
Fund Balance, Beginning of Year	<u>3,639</u>	<u>3,639</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 3,639</u>	<u>\$ 6,447</u>	<u>\$ 2,808</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2107 Special Revenue Fund
Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 43,350	\$ 43,816	\$ 466
Interest and Rents	2,800	3,863	1,063
	<u>46,150</u>	<u>47,679</u>	<u>1,529</u>
EXPENDITURES			
Current:			
Public Works	<u>3,700</u>	<u>8,807</u>	<u>(5,107)</u>
Total Expenditures	<u>3,700</u>	<u>8,807</u>	<u>(5,107)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>42,450</u>	<u>38,872</u>	<u>(3,578)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>(42,450)</u>	<u>(42,450)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(42,450)</u>	<u>(42,450)</u>	<u>-</u>
Net Change in Fund Balance	-	(3,578)	(3,578)
Fund Balance, Beginning of Year	<u>2,042</u>	<u>2,042</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 2,042</u>	<u>\$ (1,536)</u>	<u>\$ (3,578)</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2107.5 Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ 2,000	\$ 4,000	\$ 2,000
Interest and Rents	30	3	(27)
Total Revenues	<u>2,030</u>	<u>4,003</u>	<u>1,973</u>
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,030</u>	<u>4,003</u>	<u>1,973</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>(2,030)</u>	<u>(2,030)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(2,030)</u>	<u>(2,030)</u>	<u>-</u>
Net Change in Fund Balance	-	1,973	1,973
Fund Balance, Beginning of Year	<u>(288)</u>	<u>(288)</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (288)</u>	<u>\$ 1,685</u>	<u>\$ 1,973</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Gas Tax 2103 Special Revenue Fund
Year Ended June 30, 2015

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
REVENUES			
Intergovernmental	\$ 65,280	\$ 62,003	\$ (3,277)
Interest and Rents	150	(94)	(244)
	<u>65,430</u>	<u>61,909</u>	<u>(3,521)</u>
Total Revenues			
EXPENDITURES			
Current:			
Public Works	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures			
	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>65,430</u>	<u>61,909</u>	<u>(3,521)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	(65,430)	(65,430)	-
	<u>(65,430)</u>	<u>(65,430)</u>	<u>-</u>
Total Other Financing Sources (Uses)			
	<u>(65,430)</u>	<u>(65,430)</u>	<u>-</u>
Net Change in Fund Balance	-	(3,521)	(3,521)
Fund Balance, Beginning of Year	<u>9,877</u>	<u>9,877</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 9,877</u>	<u>\$ 6,356</u>	<u>\$ (3,521)</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - SB 1186 Fee Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 7	\$ 7
Interest and Rents	-	10	10
Total Revenues	<u>-</u>	<u>17</u>	<u>17</u>
EXPENDITURES			
General Government	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>17</u>	<u>17</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	17	17
Fund Balance, Beginning of Year	<u>1,550</u>	<u>1,550</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,550</u>	<u>\$ 1,567</u>	<u>\$ 17</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Affordable Housing Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ -	\$ 257,649	\$ 257,649
Investment Earnings	-	8,276	8,276
Total Revenues	-	265,925	265,925
EXPENDITURES			
Current:			
General Government	-	20,014	(20,014)
Total Expenditures	-	20,014	(20,014)
Excess (Deficiency) of Revenues over Expenditures	-	245,911	245,911
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	245,911	245,911
Fund Balance, Beginning of Year	684,343	684,343	-
Fund Balance, End of Year	\$ 684,343	\$ 930,254	\$ 245,911

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Emergency Flood Relief Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	-	476	476
Total Revenues	-	476	476
EXPENDITURES			
Current:			
General Government	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	476	476
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	476	476
Fund Balance, Beginning of Year	130,047	130,047	-
Fund Balance, End of Year	\$ 130,047	\$ 130,523	\$ 476

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Police Training Development Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ 4,000	\$ 18,464	\$ 14,464
Interest and Rents	-	99	99
Total Revenues	<u>4,000</u>	<u>18,563</u>	<u>14,563</u>
EXPENDITURES			
Current:			
Public Safety	<u>2,000</u>	<u>5,990</u>	<u>(3,990)</u>
Total Expenditures	<u>2,000</u>	<u>5,990</u>	<u>(3,990)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>2,000</u>	<u>12,573</u>	<u>10,573</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	2,000	12,573	10,573
Fund Balance, Beginning of Year	<u>15,628</u>	<u>15,628</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 17,628</u></u>	<u><u>\$ 28,201</u></u>	<u><u>\$ 10,573</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Library Foundation Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ 56	\$ 56
Other Revenues	-	1,000	1,000
Total Revenues	<u>-</u>	<u>1,056</u>	<u>1,056</u>
EXPENDITURES			
Current:			
Library	<u>2,603</u>	<u>438</u>	<u>2,165</u>
Total Expenditures	<u>2,603</u>	<u>438</u>	<u>2,165</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,603)</u>	<u>618</u>	<u>3,221</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(2,603)	618	3,221
Fund Balance, Beginning of Year	<u>12,898</u>	<u>12,898</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 10,295</u>	<u>\$ 13,516</u>	<u>\$ 3,221</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Asset Forfeiture Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ 13,141	\$ 13,141
Interest and Rents	-	180	180
Total Revenues	<u>-</u>	<u>13,321</u>	<u>13,321</u>
EXPENDITURES			
Current:			
Public Safety	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Total Expenditures	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(2,000)</u>	<u>13,321</u>	<u>15,321</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(2,000)	13,321	15,321
Fund Balance, Beginning of Year	<u>36,014</u>	<u>36,014</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 34,014</u></u>	<u><u>\$ 49,335</u></u>	<u><u>\$ 15,321</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Traffic Mitigation Impact Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ -	\$ 342,518	\$ 342,518
Interest and Rents	-	7,344	7,344
Total Revenues	<u>-</u>	<u>349,862</u>	<u>349,862</u>
EXPENDITURES			
Current:			
Public Works	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>349,862</u>	<u>349,862</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	349,862	349,862
Fund Balance, Beginning of Year	<u>1,606,060</u>	<u>1,606,060</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 1,606,060</u></u>	<u><u>\$ 1,955,922</u></u>	<u><u>\$ 349,862</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Parking In-lieu Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ -	\$ 800	\$ 800
Interest and Rents	-	2,324	2,324
Total Revenues	<u>-</u>	<u>3,124</u>	<u>3,124</u>
EXPENDITURES			
Current:			
Public Works	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>3,124</u>	<u>3,124</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	3,124	3,124
Fund Balance, Beginning of Year	<u>547,999</u>	<u>547,999</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 547,999</u>	<u>\$ 551,123</u>	<u>\$ 3,124</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - NOAA Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	-	11	11
	<u>-</u>	<u>11</u>	<u>11</u>
Total Revenues	<u>-</u>	<u>11</u>	<u>11</u>
EXPENDITURES			
Current:			
Public Works	3,589	-	3,589
	<u>3,589</u>	<u>-</u>	<u>3,589</u>
Total Expenditures	<u>3,589</u>	<u>-</u>	<u>3,589</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(3,589)</u>	<u>11</u>	<u>3,600</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(3,589)	11	3,600
Fund Balance, Beginning of Year	2,556	2,556	-
	<u>2,556</u>	<u>2,556</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (1,033)</u>	<u>\$ 2,567</u>	<u>\$ 3,600</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Public Safety (COPS) Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ 100,000	\$ 125,269	\$ 25,269
Interest and Rents	-	712	712
Total Revenues	<u>100,000</u>	<u>125,981</u>	<u>25,981</u>
EXPENDITURES			
Current:			
Public Safety	<u>101,564</u>	<u>106,601</u>	<u>(5,037)</u>
Total Expenditures	<u>101,564</u>	<u>106,601</u>	<u>(5,037)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,564)</u>	<u>19,380</u>	<u>20,944</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(1,564)	19,380	20,944
Fund Balance, Beginning of Year	<u>171,687</u>	<u>171,687</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 170,123</u></u>	<u><u>\$ 191,067</u></u>	<u><u>\$ 20,944</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Park Bond Act Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	-	-	-
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues over Expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	222	222	-
	<hr/>	<hr/>	<hr/>
Fund Balance, End of Year	\$ 222	\$ 222	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Park Impact Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Development Fees	\$ -	\$ 172,311	\$ 172,311
Interest and Rents	-	940	940
Total Revenues	-	173,251	173,251
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	173,251	173,251
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	173,251	173,251
Fund Balance, Beginning of Year	109,318	109,318	-
Fund Balance, End of Year	\$ 109,318	\$ 282,569	\$ 173,251

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Library Construction Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	-	-	-
	<hr/>	<hr/>	<hr/>
Total Revenues	-	-	-
	<hr/>	<hr/>	<hr/>
EXPENDITURES			
Current:			
Library	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues over Expenditures	-	-	-
	<hr/>	<hr/>	<hr/>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	-	-
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	-	-	-
Fund Balance, Beginning of Year	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance, End of Year	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Skate Park Lighting Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ 5	\$ 5
Other Revenues	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenues	<u>-</u>	<u>5</u>	<u>5</u>
EXPENDITURES			
Current:			
Parks and Recreation	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>5</u>	<u>5</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	5	5
Fund Balance, Beginning of Year	<u>1,152</u>	<u>1,152</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 1,152</u>	<u>\$ 1,157</u>	<u>\$ 5</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Stabo Land Conservation Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ 149	\$ 149
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>149</u>	<u>149</u>
EXPENDITURES			
Current:			
General Government	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>149</u>	<u>149</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	149	149
Fund Balance, Beginning of Year	<u>35,204</u>	<u>35,204</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 35,204</u></u>	<u><u>\$ 35,353</u></u>	<u><u>\$ 149</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Tweed Library Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ 45,500	\$ 24,097	\$ (21,403)
Other Revenues	534,889	534,889	-
Total Revenues	<u>580,389</u>	<u>558,986</u>	<u>(21,403)</u>
EXPENDITURES			
Current:			
Library	<u>237,965</u>	<u>115,286</u>	<u>122,679</u>
Total Expenditures	<u>237,965</u>	<u>115,286</u>	<u>122,679</u>
Excess (Deficiency) of Revenues over Expenditures	<u>342,424</u>	<u>443,700</u>	<u>101,276</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>20,000</u>	<u>(66,240)</u>	<u>(86,240)</u>
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>(66,240)</u>	<u>(86,240)</u>
Net Change in Fund Balance	362,424	377,460	15,036
Fund Balance, Beginning of Year	<u>344,875</u>	<u>344,875</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 707,299</u></u>	<u><u>\$ 722,335</u></u>	<u><u>\$ 15,036</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Napa Valley Now Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ (14)	\$ (14)
Other Revenues	-	6,293	6,293
Total Revenues	<u>-</u>	<u>6,279</u>	<u>6,279</u>
EXPENDITURES			
Current:			
General Government	-	10,968	(10,968)
Total Expenditures	<u>-</u>	<u>10,968</u>	<u>(10,968)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>(4,689)</u>	<u>(4,689)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	(4,689)	(4,689)
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (4,689)</u>	<u>\$ (4,689)</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Fourth of July Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ 14	\$ 14
Other Revenues	-	38,265	38,265
Total Revenues	-	38,279	38,279
EXPENDITURES			
Current:			
General Government	-	1,905	(1,905)
Total Expenditures	-	1,905	(1,905)
Excess (Deficiency) of Revenues over Expenditures	-	36,374	36,374
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	36,374	36,374
Fund Balance, Beginning of Year	-	-	-
Fund Balance, End of Year	\$ -	\$ 36,374	\$ 36,374

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Friends & Foundation Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ (2)	\$ (2)
Other Revenues	-	99,546	99,546
Total Revenues	<u>-</u>	<u>99,544</u>	<u>99,544</u>
EXPENDITURES			
Current:			
Library	-	88,896	(88,896)
Total Expenditures	<u>-</u>	<u>88,896</u>	<u>(88,896)</u>
Excess (Deficiency) of Revenues over Expenditures	<u>-</u>	<u>10,648</u>	<u>10,648</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	-	10,648	10,648
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 10,648</u>	<u>\$ 10,648</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Murray Public Safety Special Revenue Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ 159	\$ 159
Other Revenues	1,200	1,097	(103)
Total Revenues	<u>1,200</u>	<u>1,256</u>	<u>56</u>
EXPENDITURES			
Current:			
Public Safety	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>1,200</u>	<u>1,256</u>	<u>56</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,200	1,256	56
Fund Balance, Beginning of Year	<u>36,438</u>	<u>36,438</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 37,638</u></u>	<u><u>\$ 37,694</u></u>	<u><u>\$ 56</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Ryan Library Trust Permanent Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ 425	\$ 738	\$ 313
Other Revenues	-	-	-
Total Revenues	<u>425</u>	<u>738</u>	<u>313</u>
EXPENDITURES			
Current:			
Library	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues over Expenditures	<u>425</u>	<u>738</u>	<u>313</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	425	738	313
Fund Balance, Beginning of Year	<u>17,728</u>	<u>17,728</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 18,153</u>	<u>\$ 18,466</u>	<u>\$ 313</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Martin Library Trust Permanent Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Interest and Rents	\$ -	\$ 970	\$ 970
Other Revenues	-	-	-
Total Revenues	<u>-</u>	<u>970</u>	<u>970</u>
EXPENDITURES			
Current:			
Library	14,263	1,325	12,938
Total Expenditures	<u>14,263</u>	<u>1,325</u>	<u>12,938</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(14,263)</u>	<u>(355)</u>	<u>13,908</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(14,263)	(355)	13,908
Fund Balance, Beginning of Year	<u>33,725</u>	<u>33,725</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 19,462</u>	<u>\$ 33,370</u>	<u>\$ 13,908</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - 1996 GO Bonds Debt Service Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Property Taxes	\$ 158,000	\$ 214,062	\$ 56,062
Investment Earnings	-	-	-
Total Revenues	<u>158,000</u>	<u>214,062</u>	<u>56,062</u>
EXPENDITURES			
Debt Service:			
Principal	170,000	160,000	10,000
Interest	18,613	22,843	(4,230)
Total Expenditures	<u>188,613</u>	<u>182,843</u>	<u>5,770</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(30,613)</u>	<u>31,219</u>	<u>61,832</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(30,613)	31,219	61,832
Fund Balance, Beginning of Year	<u>370,919</u>	<u>370,919</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 340,306</u></u>	<u><u>\$ 402,138</u></u>	<u><u>\$ 61,832</u></u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - South St. Helena Drainage Debt Service Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Investment Earnings	\$ -	\$ 120	\$ 120
Total Revenues	-	120	120
EXPENDITURES			
Debt Service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	-	-	-
Excess (Deficiency) of Revenues over Expenditures	-	120	120
OTHER FINANCING SOURCES (USES)			
Transfers In	-	-	-
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
Net Change in Fund Balance	-	120	120
Fund Balance, Beginning of Year	28,409	28,409	-
Prior Period Adjustment	-	14,251	14,251
Fund Balance, End of Year	<u>\$ 28,409</u>	<u>\$ 42,780</u>	<u>\$ 14,371</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - Street Improvement Capital Projects Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Capital Outlay	1,395,107	60,653	1,334,454
Total Expenditures	<u>1,395,107</u>	<u>60,653</u>	<u>1,334,454</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,395,107)</u>	<u>(60,653)</u>	<u>1,334,454</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	1,079,271	159,120	(920,151)
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>1,079,271</u>	<u>159,120</u>	<u>(920,151)</u>
Net Change in Fund Balance	(315,836)	98,467	414,303
Fund Balance, Beginning of Year	804,711	804,711	-
Fund Balance, End of Year	<u>\$ 488,875</u>	<u>\$ 903,178</u>	<u>\$ 414,303</u>

City of St. Helena
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual - City-wide Capital Projects Fund
Year Ended June 30, 2015

	Final Budget	Actual Amounts	Variance with Final Budget Positive (Negative)
REVENUES			
Intergovernmental	\$ -	\$ -	\$ -
Interest and Rents	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES			
Capital Outlay	<u>1,779,459</u>	<u>648,815</u>	<u>1,130,644</u>
Total Expenditures	<u>1,779,459</u>	<u>648,815</u>	<u>1,130,644</u>
Excess (Deficiency) of Revenues over Expenditures	<u>(1,779,459)</u>	<u>(648,815)</u>	<u>1,130,644</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	411,121	441,121	30,000
Transfers Out	-	-	-
Total Other Financing Sources (Uses)	<u>411,121</u>	<u>441,121</u>	<u>30,000</u>
Net Change in Fund Balance	(1,368,338)	(207,694)	1,160,644
Fund Balance, Beginning of Year	<u>971,707</u>	<u>971,707</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ (396,631)</u>	<u>\$ 764,013</u>	<u>\$ 1,160,644</u>

III. 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
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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
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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
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These schedules present information to help assess the affordability 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
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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
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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.



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	\$ 16,593,123	\$ 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	448,933	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	\$ 1,396,004	\$ 1,203,160	\$ 1,768,014	\$ 1,116,546	\$ 1,085,028	\$ 826,369	\$ 647,589	\$ 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 program 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)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Net(Expense)Revenue:										
Governmental activities	\$ (2,407,840)	\$ 1,406,347	\$ (6,910,209)	\$ (8,868,729)	\$ (6,166,016)	\$ (6,032,818)	\$ (3,463,003)	\$ (7,831,891)	\$ (9,955,891)	\$ (7,938,173)
Business-type activities	652,625	244,713	490,812	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807	1,222,509	(148,579)
Total City government	\$ (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)	\$ (8,086,752)
General Revenues and Other Changes in Net Assets:										
Governmental activities:										
Taxes:										
Property taxes	\$ 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	\$ 4,172,204
Sales taxes	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	2,714,310
Transient occupancy taxes	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	1,870,160
Motor vehicle in lieu taxes	425,337	434,721	456,979	477,893	502,720	503,283	-	-	-	2,476
Other taxes	560,851	598,007	482,722	508,908	480,916	520,115	675,884	687,073	734,230	353,205
Other general revenues	-	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	90,766	213,386	291,911	94,803	69,680	28,830	25,347	18,244	13,968	22,912
Transfers	-	-	-	-	-	-	55,479	-	-	-
Special item	-	-	-	-	-	-	(551,334)	(1,284,079)	-	-
Miscellaneous	-	1,250,000	-	-	(2,507,355)	-	-	-	-	43,979
Total governmental activities	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	9,179,266
Business-type activities										
Property Taxes	206	35	-	-	-	-	-	-	-	-
Investment earnings	245,817	-	-	-	-	-	-	-	-	51,315
Transfers	-	-	-	-	-	-	-	-	-	-
special item	-	700,000	-	-	-	-	-	-	-	-
Total business-type activities	246,023	700,035	-	51,315						
Total City government	\$ 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	\$ 9,230,581
Change in net assets:										
Governmental activities	\$ 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)	\$ 1,241,093
Business-type activities	898,648	944,748	490,812	(527,685)	(1,029,405)	(358,237)	903,883	1,239,807	1,222,509	(97,264)
Total City government	\$ 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	\$ 1,143,829

*Categories have changed from the 2014 CAFR to the 2015 CAFR. Planning and Building was previously included in the General Government category and is now shown separately.
Source: St. Helena Finance Department

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

	2011	2012	2013	2014	2015
General Fund					
Nonspendable	\$ 1,765,705	\$ 496,936	\$ 291,921	\$ -	\$ 720,260
Restricted	-	-	-	-	209,993
Committed	540,080	540,080	-	-	-
Assigned	1,464,031	-	1,973,795	1,973,795	66,740
Unassigned	-	3,233,439	2,265,437	1,291,889	2,270,078
Total general fund	\$ 3,769,816	\$ 4,270,455	\$ 4,631,153	\$ 3,265,684	\$ 3,267,071
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	230,892
Restricted	5,287,823	5,285,532	5,231,347	5,914,432	6,716,849
Committed	336,601	763,454	-	-	-
Assigned	-	-	1,172,856	971,929	1,667,191
Unassigned	(5,031)	394	(182,227)	-	(6,225)
Total all other governmental funds	\$ 6,454,317	\$ 8,463,620	\$ 7,521,047	\$ 5,680,605	\$ 8,608,707
Total fund balances	\$ 10,224,133	\$ 12,734,075	\$ 12,052,200	\$ 8,946,289	\$ 11,875,778

Fiscal Year	General Fund		Other Major Funds					All Other Governmental Funds					Total			
	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
2010	\$ 368,990	\$ 3,403,525	\$ 3,772,515	\$ 318,375	\$ -	\$ -	\$ -	\$ 240,094	\$ 246,647	\$ 486,741	\$ 375,167	\$ 4,108,932	\$ 983	\$ 27,727	\$ 155,417	\$ 4,668,226
2009	\$ 577,847	\$ 4,679,199	\$ 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	\$ 3,892,162
2008	\$ 608,423	\$ 5,042,769	\$ 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	\$ 4,843,879
2007	\$ 804,551	\$ 4,368,884	\$ 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	\$ 5,436,378
2006	\$ 1,028,096	\$ 3,167,888	\$ 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	\$ 4,332,711
2005	\$ 1,935,986	\$ 2,745,754	\$ 4,681,740	\$ 3,099,078	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 565,338	\$ 6,590,864	\$ 20,968	\$ 22,163	\$ 94,916	\$ 7,294,249

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 accrual basis of accounting)

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Revenues:										
Taxes	\$ 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	\$ 8,940,909
Licenses and permits	327,971	383,185	338,099	352,068	292,331	293,842	421,463	437,638	312,156	800,588
Development Fees*	-	-	-	-	-	-	-	-	-	1,060,058
Fines and forfeits	74,848	95,661	93,352	96,782	77,774	52,396	70,658	72,300	97,115	112,156
Interest	523,073	741,320	791,067	549,989	276,969	232,061	256,381	238,676	242,663	279,934
Intergovernmental	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	615,462
Charges for services	1,051,242	993,297	885,586	1,063,581	730,216	672,257	1,147,925	868,314	2,190,308	247,249
Special assessments	-	-	-	-	-	-	-	-	-	-
Other revenues	334,813	1,126,310	379,931	282,470	143,568	317,735	218,581	571,137	496,697	761,426
Sale of property	-	-	-	-	-	-	-	-	-	-
Total revenues	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	12,817,782
Expenditures:										
General government	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	2,452,955
Planning & Building*	-	-	-	-	-	-	-	-	-	671,178
Public safety	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	3,829,190
Library	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	1,361,873
Parks and recreation	704,543	765,624	856,944	996,499	1,015,444	874,084	935,642	317,941	342,126	401,968
Public works	3,058,348	804,144	1,996,566	3,747,828	900,710	355,901	1,501,977	1,883,114	1,669,201	1,551,932
Capital outlay	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	720,458
Debt service:										
Payment to escrow agent	-	-	-	-	-	-	-	-	-	-
Costs of issuance	-	-	-	-	-	-	-	-	-	-
Principal	361,204	367,670	384,545	403,163	458,700	534,878	687,252	682,329	725,555	735,376
Interest	245,926	239,421	222,171	191,947	201,946	223,996	256,731	264,406	232,896	210,547
Intergovernmental	-	-	-	-	-	-	-	-	1,901,700	-
Total expenditures	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	11,935,477
Excess of revenues over(under) expenditures	998,761	3,782,492	900,991	(6,703,974)	(5,774,099)	(1,445,238)	4,259,499	(391,342)	(772,190)	882,305
Other Financing Sources(Uses)										
Proceeds from borrowing	305,281	305,281	-	2,782,366	3,485,405	2,832,229	-	-	-	-
Transfers in	1,265,330	908,722	3,175,627	3,246,943	3,063,947	973,935	985,626	2,280,063	3,036,547	1,162,481
Transfers out	(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)	(1,300,581)
Total other financing sources(uses)	305,281	-	-	2,782,366	3,485,405	2,755,090	(9,659)	-	(677,184)	(138,100)
Special Item										
Forgiveness of indebtedness	-	-	-	-	-	-	(1,651,834)	-	-	-
Net change in fund balances	\$ 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)	\$ 744,205
Debt service as a percentage of expenditures	7.4%	5.9%	5.6%	4.9%	6.6%	7.6%	9.4%	9.6%	7.2%	8.4%

*Categories have changed from the 2014 CAFR to the 2015 CAFR. Development Fees and Planning and Building were previously included in the other categories and are now shown separately.
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			Total Direct Tax Rate	Estimated Actual Taxable Value	Assessed Value as a Percentage of Actual Value
	Real Property	Personal Property	Totals			
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%
2014-2015	1,878,049	91,624	1,969,673	1.00%	4,826,014	40.81%

Schedule 6
City of St. Helena
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rates per \$100 of assessed value)

Fiscal Year	City Direct Rate			Overlapping Rates	
	Basic Rate	General Obligation Debt Rate	Total	School Districts	Special Districts
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%
2014-2015	1.00%	0.0105%	1.011%	0.07200%	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)

2015				2014			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 97,352	1	4.97%	Schoendorf, Joseph & Nancy	\$ 103,944	1	5.59%
Sutter Home	60,972	2	3.11%	Beringer	97,875	2	5.27%
Schoendorf, Joseph & Nancy	38,963	3	1.99%	Sutter Home	59,100	3	3.18%
C Mondavi and Sons	29,517	4	1.51%	C Mondavi and Sons	25,756	4	1.39%
Palmer City-Core	23,295	5	1.19%	Not Another Winery LLC	25,600	5	1.38%
Realty Income Properties	22,917	6	1.17%	Realty Income Properties	22,813	6	1.23%
Stotesbery, Patrick	10,283	7	0.52%	Grandview Hotel Investors	9,594	7	0.52%
Novak, Mary	10,127	8	0.52%	Wine Service Coop	8,300	8	0.45%
Spring Moutain Hotel LLC	9,648	9	0.49%	1000 St Helena LLC	7,791	9	0.42%
Wine Service Cooperative	8,350	10	0.43%	Gorini, John & Sandra	7,448	10	0.40%
Total	\$ 311,424		15.89%	Total	\$ 368,221		19.81%

2013				2012			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 98,624	1	5.82%	Beringer	\$ 97,256	1	5.89%
Sutter Home	57,995	2	3.42%	Sutter Home	56,210	2	3.40%
Not Another Winery LLC	25,549	3	1.51%	C Mondavi & Sons	26,259	3	1.59%
C Mondavi & Sons	25,410	4	1.50%	Not Another Winery LLC	25,208	4	1.53%
Realty Income Properties 2	22,224	5	1.31%	Realty Income Properties 2	22,356	5	1.35%
Joseph & Nancy Schoendorf	11,758	6	0.69%	Joseph & Nancy Schoendorf	10,415	6	0.63%
Grandview Hotel Investors	9,406	7	0.55%	Wine Service Cooperative	7,966	7	0.48%
Wine Service Cooperative	8,131	8	0.48%	1000 St Helena LLC	7,521	8	0.46%
1000 St Helena LLC	7,626	9	0.45%	John & Sandra Gorini	7,159	9	0.43%
John & Sandra Gorini	7,302	10	0.43%	Dowdell Lane LLC	6,916	10	0.42%
Total	\$ 274,025		16.16%	Total	\$ 267,266		16.18%

2011				2010			
Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxpayer	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Beringer	\$ 97,257	1	6.03%	Beringer	\$ 99,473	1	6.20%
Sutter Home	56,210	2	3.48%	Sutter Home	55,257	2	3.44%
C Mondavi & Sons	26,259	3	1.63%	C Mondavi & Sons	25,815	3	1.61%
Not Another Winery LLC	25,208	4	1.56%	Not Another Winery LLC	25,641	4	1.60%
Realty Income Properties 2	22,356	5	1.39%	Joseph & Nancy Schoendorf	10,015	5	0.62%
Joseph & Nancy Schoendorf	10,415	6	0.65%	Fritz Property Group	9,904	6	0.62%
Wine Service Cooperative	7,966	7	0.49%	Real Income Properties 2 LLC	9,070	7	0.56%
1000 St Helena LLC	7,521	8	0.47%	Wine Service Cooperative	7,938	8	0.49%
John & Sandra Gorini	7,159	9	0.44%	1000 St Helena LLC	7,500	9	0.47%
Dowdell Lane LLC	6,916	10	0.43%	John & Sandra Gorini	7,106	10	0.44%
Total	\$ 267,269		16.57%	Total	\$ 257,720		16.05%

(continued)

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 Property Group Inc	9,929	5	0.65%
Diageo Chateau & Estate	9,091	6	0.59%
Joseph & Nancy Schoendorf	8,815	7	0.58%
Total	\$ 260,482		#DIV/0!

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		17.11%

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		16.13%

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%
Sulphur Creek Associates	13,565	6	1.09%
Wine Service Co-op	7,378	7	0.60%
Total	\$ 303,147		25.63%

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
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%
2015	3,100,410	3,100,410	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**

<u>Fiscal Year</u>	<u>Revenue Base City-Wide Retail Sales Subject to Tax</u>	<u>Total Retail Sales Tax Rate</u>	<u>City Direct Tax Rate</u>	<u>Revenue Recognized By the City</u>
2006	222,261,100	7.75%	1.00%	2,222,611
2007	253,260,400	7.75%	1.00%	2,532,604
2008	270,333,252	7.75%	1.00%	2,703,333
2009	260,790,800	8.75%	1.00%	2,607,908
2010	213,122,900	8.75%	1.00%	2,131,229
2011	207,311,797	7.75%	1.00%	2,073,118
2012	213,056,100	7.75%	1.00%	2,130,561
2013	238,605,300	7.75%	1.00%	2,386,053
2014	259,493,500	8.00%	1.00%	2,594,935
2015	271,431,000	8.00%	1.00%	2,714,310

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 Twelve Fiscal Years
(In Alphabetical Order)

Fiscal Years Ended June 30

2015	2014	2013
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	BURGSTAHLER MACINE WORKS	CENTRAL VALLEY BUILDERS SUPPLY
BURGSTAHLER MACINE WORKS	CENTRAL VALLEY BUILDERS	CINDY'S BACKSTREET KITCHEN
CENTRAL VALLEY BUILDERS	CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA
CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA	EXXON SERVICE STATIONS
COOK ST. HELENA	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
GOOSE & GANDER	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
NAPA VALLEY AG SUPPLY	MERRYVALE VINEYARDS	MERRYVALE VINEYARDS
NAPA VALLEY WINE AUCTION	NAPA VALLEY AG SUPPLY	NAPA VALLEY AG SUPPLY
ONE TRUE VINE	NAPA VALLEY WINE AUCTION	ONE TRUE VINE
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

2012	2011	2010
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY
ABREU VINEYARDS	BERINGER VINEYARDS	BERINGER VINEYARDS
BERINGER VINEYARDS	BP SERVICE STATIONS	BP SERVICE STATIONS
BP SERVICE STATIONS	BROWN'S AUTO PARTS	CENTRAL VALLEY BUILDERS SUPPLY
BROWN'S AUTO PARTS	CENTRAL VALLEY BUILDERS SUPPLY	CINDY'S BACKSTREET KITCHEN
CENTRAL VALLEY BUILDERS SUPPLY	CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA
CINDY'S BACKSTREET KITCHEN	CULINARY INSTITUTE OF AMERICA	EPPS CHEVROLET/PONTIAC/OLDS
CULINARY INSTITUTE OF AMERICA	EPPS CHEVROLET/PONTIAC/OLDS	EXXON SERVICE STATIONS
EXXON SERVICE STATIONS	EXXON SERVICE STATIONS	FRANCISCAN VINEYARDS
FARMSTEAD RESTAURANT	FARMSTEAD RESTAURANT	GO FISH
FRANCISCAN VINEYARDS	FRANCISCAN VINEYARDS	HARLAN ESTATE WINERY
GO FISH	GO FISH	HAROLD SMITH & SON
GOTT'S ROADSIDE TRAY GOURMET	HARLAN ESTATE WINERY	LAMPSON TRACTOR & EQUIPMENT
HARLAN ESTATE WINERY	MARKET RESTAURANT	MARKET RESTAURANT
MARKET RESTAURANT	MERRYVALE VINEYARDS	MARTINI HOUSE
MARTIN DESIGN	NAPA VALLEY AG SUPPLY	MERRYVALE VINEYARDS
MERRYVALE VINEYARDS	NAPA VALLEY WINE AUCTION	NAPA VALLEY AG SUPPLY
NAPA VALLEY AG SUPPLY	ONE TRUE VINE	ONE TRUE VINE
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
TRA VIGNE RESTAURANT	TAYLOR'S AUTOMATIC REFRESHER	TAYLOR'S AUTOMATIC REFRESHER
WILSON-DANIELS	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 Twelve Fiscal Years
(In Alphabetical Order)

Fiscal Year Ended June 30

2009	2008	2007
A & J VINEYARD SUPPLY	A & J VINEYARD SUPPLY	BERINGER VINEYARDS
BERINGER VINEYARDS	BERINGER VINEYARDS	BP SERVICE STATIONS
BP SERVICE STATIONS	BP SERVICE STATIONS	CENTRAL VALLEY BUILDERS SUPPLY
BURGSTAHLER MACHINE WORKS	BURGSTAHLER MACHINE WORKS	CHEVRON SERVICE STATIONS
CENTRAL VALLEY BUILDERS SUPPLY	CENTRAL VALLEY BUILDERS SUPPLY	CRICKET
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	GO FISH
GO FISH	GO FISH	HARLAN ESTATE WINERY
HARLAN ESTATE WINERY	HARLAN ESTATE WINERY	HAROLD SMITH & SON
HAROLD SMITH & SON	HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT
LAMPSON TRACTOR & EQUIPMENT	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
REEDS	NAPA VALLEY WINE AUCTION	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	WHITING NURSERY
ZUMWALT FORD	ZUMWALT FORD	ZUMWALT FORD

Fiscal Year Ended June 30

2006	2005	2004
BERINGER VINEYARDS	ANA'S CANTINA	BERINGER VINEYARDS
BP SERVICE STATIONS	BERINGER VINEYARDS	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	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	HARLAN ESTATE WINERY	HARLAN ESTATE WINERY
HARLAN ESTATE WINERY	HAROLD SMITH & SON	HAROLD SMITH & SON
HAROLD SMITH & SON	LAMPSON TRACTOR & EQUIPMENT	LAMPSON TRACTOR & EQUIPMENT
LAMPSON TRACTOR & EQUIPMENT	MARKET SAINT HELENA	MARKET SAINT HELENA
MARKET SAINT HELENA	MARTIN DESIGN	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	PINOT BLANC RESTAURANT	PINOT BLANC RESTAURANT
SAFeway STORES	PORTALAIS	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	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)

2015				2014			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 1,211.13	1	51.60%	FOOD PRODUCTS	\$ 1,095.33	1	49.35%
CONSTRUCTION	\$ 447.29	2	19.06%	CONSTRUCTION	\$ 417.34	2	18.80%
GENERAL RETAIL	\$ 334.70	3	14.26%	GENERAL RETAIL	\$ 341.32	3	15.38%
TRANSPORTATION	\$ 246.11	4	10.48%	TRANSPORTATION	\$ 251.04	4	11.31%
BUSINESS TO BUSINESS	\$ 67.89	5	2.89%	BUSINESS TO BUSINESS	\$ 73.58	5	3.31%
MISCELLANEOUS	\$ 40.21	6	1.71%	MISCELLANEOUS	\$ 41.08	6	1.85%
Total	\$ 2,347.33		100.00%	Total	\$ 2,219.67		100.00%

2013				2012			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 1,098.69	1	51.90%	FOOD PRODUCTS	\$ 956.46	1	50.50%
GENERAL RETAIL	\$ 371.44	2	17.54%	GENERAL RETAIL	\$ 390.13	2	20.60%
TRANSPORTATION	\$ 319.44	3	15.09%	TRANSPORTATION	\$ 226.35	3	11.95%
CONSTRUCTION	\$ 235.61	4	11.13%	CONSTRUCTION	\$ 237.60	4	12.55%
BUSINESS TO BUSINESS	\$ 54.15	5	2.56%	BUSINESS TO BUSINESS	\$ 54.64	5	2.88%
MISCELLANEOUS	\$ 37.81	6	1.79%	MISCELLANEOUS	\$ 28.79	6	1.52%
Total	\$ 2,117.13		100.00%	Total	\$ 1,893.97		100.00%

2011				2010			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 917.88	1	51.16%	FOOD PRODUCTS	\$ 899.24	1	49.60%
GENERAL RETAIL	\$ 346.96	2	19.34%	CONSTRUCTION	\$ 336.44	2	18.56%
TRANSPORTATION	\$ 232.19	3	12.94%	GENERAL RETAIL	\$ 304.53	3	16.80%
CONSTRUCTION	\$ 210.87	4	11.75%	TRANSPORTATION	\$ 215.42	4	11.88%
BUSINESS TO BUSINESS	\$ 57.46	5	3.20%	BUSINESS TO BUSINESS	\$ 45.53	5	2.51%
MISCELLANEOUS	\$ 28.77	6	1.60%	MISCELLANEOUS	\$ 11.98	6	0.66%
Total	\$ 1,794.13		100.00%	Total	\$ 1,813.13		100.00%

2009				2008			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 931.20	1	47.65%	FOOD PRODUCTS	\$ 1,014.09	1	42.90%
CONSTRUCTION	\$ 378.65	2	19.38%	CONSTRUCTION	\$ 442.42	2	18.72%
GENERAL RETAIL	\$ 361.89	3	18.52%	GENERAL RETAIL	\$ 430.50	3	18.21%
TRANSPORTATION	\$ 207.68	4	10.63%	TRANSPORTATION	\$ 278.69	4	11.79%
BUSINESS TO BUSINESS	\$ 49.63	5	2.54%	BUSINESS TO BUSINESS	\$ 159.61	5	6.75%
MISCELLANEOUS	\$ 25.18	6	1.29%	MISCELLANEOUS	\$ 38.46	6	1.63%
Total	\$ 1,954.23		100.00%	Total	\$ 2,363.77		100.00%

2007				2006			
Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars	Segment	Retail Sales Generated	Rank	Percentage of Total City Retail Sales Dollars
FOOD PRODUCTS	\$ 917.84	1	40.96%	FOOD PRODUCTS	\$ 774.82	1	37.73%
CONSTRUCTION	\$ 471.57	2	21.04%	CONSTRUCTION	\$ 469.83	2	22.88%
GENERAL RETAIL	\$ 427.00	3	19.05%	GENERAL RETAIL	\$ 422.52	3	20.58%
TRANSPORTATION	\$ 297.05	4	13.26%	TRANSPORTATION	\$ 296.40	4	14.43%
BUSINESS TO BUSINESS	\$ 97.20	5	4.34%	BUSINESS TO BUSINESS	\$ 63.17	5	3.08%
MISCELLANEOUS	\$ 30.33	6	1.35%	MISCELLANEOUS	\$ 26.72	6	1.30%
Total	\$ 2,240.99		100.00%	Total	\$ 2,053.46		100.00%

Source: Muniservices

Schedule 12
City of St. Helena
Transient Occupancy Tax Revenue Base Data
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Revenue Base Room Revenues Subject to Tax</u>	<u>City Direct Tax Rate</u>	<u>Revenue Recognized By the City</u>
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
2015	15,532,826	12.00%	\$ 1,870,180

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

2015	2014	2013	2012
Ambrose Bierce House	Ambrose Bierce House	Adagio Inn	Adagio Inn
Casa de Vigne	Casa de Vigne	Ambrose Bierce House	Ambrose Bierce House
El Bonita	El Bonita	Casa De Vigna	CIA
Harvest Inn	Harvest Inn	El Bonita	El Bonita
Hotel St. Helena	Hotel St. Helena	Harvest Inn	Harvest Inn
Inn at Southbridge	Inn at Southbridge	Hotel St. Helena	Hotel St. Helena
James & Patricia Stone	James and Patricia Stone	Inn at Southbridge	Inn at Southbridge
Jill Russo	Napa Valley Hideaway	Red Door Inn	Red Door Inn
Vinyard Inn	Vinyard Inn	Vineyard Inn	Vineyard Country Inn
Wydown Hotel	Wydown Hotel	Wydown Hotel	Wydown Hotel

Fiscal Years Ended June 30

2011	2010	2009	2008
Adagio Inn	Adagio Inn	Adagio	Adagio
Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House	Ambrose Bierce House
CIA	CIA	Bylund House	CIA
El Bonita	El Bonita	CIA	Eagle & Rose
Harvest Inn	Harvest Inn	Eagle & Rose	El Bonita
Hotel 1424	Hotel 1424	El Bonita	Harvest Inn
Hotel St. Helena	Hotel St. Helena	Harvest Inn	Hotel St. Helena
Red Door Inn	Red Door Inn	Hotel St. Helena	Inn at South Bridge
Inn at Southbridge	Inn at Southbridge	Inn at Southbridge	Sunny Acres
Vineyard Inn	Vineyard Inn	Vineyard Inn	Vineyard Inn

Fiscal Year Ended June 30

2007	2006
Adagio	Adagio
Ambrose Bierce House	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		Residential Commodity Rates (\$/HCF)						
		Basic Rate 5/8" Meter	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
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
Fiscal Year		Residential Commodity Rates (\$/HCF)						
		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			
Fiscal Year		Residential Commodity Rates (\$/HCF)						
		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				
2015	Inside City	\$ 26.82	\$ 4.37	\$ 6.57				
	Outside City	\$ 26.82	\$ 4.37	\$ 6.57				

* 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"
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
2015	\$ 46.15	\$ 41.05	\$ -	\$ 99.82	\$ 197.78	\$ 315.33	\$ 589.61	\$ 981.44	\$ 1,961.01

Commodity Rate (\$/HCF)											
User Category	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY2012	FY2013	FY2014	FY2015	
Multi-family	\$ 2.00	\$ 2.05	\$ 2.33	\$ 2.56	\$ 2.82	\$ 2.82	\$ 3.55	\$ 3.65	\$ 3.74	\$ 3.84	
Commercial - General	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 2.04	\$ 2.04	\$ 3.29	\$ 3.38	\$ 3.46	\$ 3.55	
Hotel w/o food	\$ 2.21	\$ 2.27	\$ 2.57	\$ 2.83	\$ 2.27	\$ 2.27	\$ 3.92	\$ 4.03	\$ 4.13	\$ 4.24	
Hotel w/food	\$ 4.43	\$ 4.56	\$ 5.17	\$ 5.69	\$ 2.40	\$ 2.40	\$ 7.89	\$ 8.11	\$ 8.31	\$ 8.53	
Car Wash	\$ 1.45	\$ 1.49	\$ 1.68	\$ 1.85	\$ 2.61	\$ 2.61	\$ 2.57	\$ 2.64	\$ 2.71	\$ 2.78	
Laundromat	\$ 1.70	\$ 1.75	\$ 1.98	\$ 2.18	\$ 2.61	\$ 2.61	\$ 3.02	\$ 3.10	\$ 3.18	\$ 3.26	
Service Station	\$ 2.37	\$ 2.44	\$ 2.77	\$ 3.05	\$ 2.61	\$ 2.61	\$ 4.23	\$ 4.35	\$ 4.46	\$ 4.58	
Restaurant	\$ 5.92	\$ 6.10	\$ 6.91	\$ 7.60	\$ 3.05	\$ 3.05	\$ 10.53	\$ 10.82	\$ 11.09	\$ 11.38	
Church	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.11	\$ 3.11	\$ 3.29	\$ 3.38	\$ 3.46	\$ 3.55	
City Facility	\$ 1.83	\$ 1.89	\$ 2.15	\$ 2.37	\$ 3.36	\$ 3.36	\$ 3.29	\$ 3.38	\$ 3.46	\$ 3.55	
School	\$ 1.60	\$ 1.65	\$ 1.87	\$ 2.06	\$ 4.86	\$ 4.86	\$ 2.86	\$ 2.94	\$ 3.01	\$ 3.09	
Mixed Retail w/food	\$ 3.44	\$ 3.55	\$ 4.02	\$ 4.42	\$ 6.26	\$ 6.26	\$ 6.12	\$ 6.29	\$ 6.45	\$ 6.62	
Grocery	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.36	\$ 8.36	\$ 10.70	\$ 11.00	\$ 11.28	\$ 11.57	
Mortuary	\$ 6.01	\$ 6.19	\$ 7.02	\$ 7.72	\$ 8.49	\$ 8.49	\$ 10.70	\$ 11.00	\$ 11.28	\$ 11.57	
Sutter Home Winery	\$ 2.16	\$ 2.22	\$ 2.52	\$ 2.77	\$ 8.49	\$ 8.49	\$ 3.84	\$ 3.95	\$ 4.05	\$ 4.16	
Merryvale Winery	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 14.98	\$ 14.98	\$ 18.87	\$ 19.40	\$ 19.89	\$ 20.41	
Spottswoode Winery	\$ 10.60	\$ 10.92	\$ 12.38	\$ 13.62	\$ 14.98	\$ 14.98	\$ 18.87	\$ 19.40	\$ 19.89	\$ 20.41	

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 Year	Class of Customer					Total Revenue
	Residential	Industrial	Hotel/Spa	Commercial	Other	
2015	\$ 2,462,777 2,144	\$ 691,901 21	\$ 137,125 8	\$ 796,145 257	\$ 88,331 119	\$ 4,176,279 2,549
2014	\$ 2,723,339 2,174	\$ 826,850 21	\$ 179,675 8	\$ 938,054 258	\$ 117,627 100	\$ 4,785,545 2,561
2013	\$ 2,654,572 2,160	\$ 415,084 18	\$ 151,581 8	\$ 1,309,949 261	\$ 100,512 83	\$ 4,631,698 2,530
2012	\$ 2,379,830 2,150	\$ 412,845 18	\$ 144,228 8	\$ 1,179,217 262	\$ 93,682 80	\$ 4,209,802 2,518
2011	\$ 1,562,100 2,357	\$ 335,770 18	\$ 123,750 8	\$ 859,079 269	\$ 74,349 76	\$ 2,955,048 2,728
2010	\$ 1,501,636 2,145	\$ 154,389 19	\$ 98,164 8	\$ 838,724 266	\$ 171,391 94	\$ 2,764,304 2,532
2009	\$ 1,627,855 2,146	\$ 77,102 19	\$ 34,898 17	\$ 1,069,293 236	\$ 141,420 90	\$ 2,950,567 2,508
2008	\$ 1,447,376 2,132	\$ 389,239 26	\$ 151,111 14	\$ 414,177 252	\$ 159,589 132	\$ 2,561,492 2,556
2007	\$ 1,477,117 2,139	\$ 390,514 26	\$ 121,204 9	\$ 331,720 200	\$ 277,777 84	\$ 2,598,332 2,458
2006	\$ 1,209,955 2,140 2,140	\$ 334,798 21 21	\$ 101,564 8 8	\$ 314,433 202 205	\$ 293,841 143 253	\$ 2,254,590 2,514 2,627
2003	\$ 866,799 2,051	\$ 331,966 21	\$ 73,770 7	\$ 276,638 190	\$ 295,081 150	\$ 1,844,254 2,419

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 Year	Class of Customer					Total Revenue
	Residential	Industrial	Hotel/Spa	Commercial	Other	
2015	\$ 1,386,243 1,536	\$ 24,987 2	\$ 72,351 6	\$ 687,114 182	\$ -	\$ 2,170,695 1,726
2014	\$ 1,332,841 1,530	\$ 24,286 2	\$ 101,144 6	\$ 685,301 190	\$ -	\$ 2,143,572 1,728
2013	\$ 1,317,915 1,532	\$ 15,654 2	\$ 69,062 6	\$ 648,352 190	\$ -	\$ 2,050,983 1,730
2012	\$ 1,285,054 1,526	\$ 14,478 2	\$ 70,507 6	\$ 638,670 191	\$ -	\$ 2,008,709 1,725
2011	\$ 1,030,735 1,682	\$ 13,857 2	\$ 56,558 6	\$ 515,264 189	\$ - -	\$ 1,616,414 1,879
2010	\$ 917,757 1,513	\$ 15,191 2	\$ 56,588 6	\$ 475,059 166	\$ - -	\$ 1,464,595 1,687
2009	\$ 896,481 1,512	\$ 17,241 3	\$ 64,693 11	\$ 334,177 167	\$ - -	\$ 1,312,591 1,693
2008	\$ 884,350 1,491	\$ 17,984 3	\$ 66,275 8	\$ 225,494 143	\$ 64,094 22	\$ 1,258,197 1,667
2007	\$ 805,899 1,496 1,491	\$ 22,272 3 3	\$ 62,174 9 8	\$ 238,644 145 148	\$ 70,773 33 28	\$ 1,199,762 1,686 1,678
2005	\$ 625,270 1,493	\$ 18,359 3	\$ 33,392 8	\$ 167,411 135	\$ 39,041 38	\$ 883,474 1,677
2004	\$ 567,810 1,491	\$ 17,671 3	\$ 30,513 8	\$ 169,925 135	\$ 44,253 38	\$ 830,172 1,675

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)

Fiscal Year	Governmental Activities					Business-type Activities		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	From CAFR	
	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						Population	Per Capita Personal Income
2006	1,515	-	-	3,162	-	11,070	-	15,747	0.00012%	0.25	3.97%	2.61	6041	65.7
2007	1,410	-	-	2,899	-	11,015	-	15,324	0.00009%	0.24	3.89%	2.56	5989	65.7
2008	1,300	-	-	2,625	-	10,745	-	14,670	0.00009%	0.22	3.76%	2.47	5941	65.7
2009	1,185	-	-	2,337	2,782	10,460	-	16,764	0.00008%	0.20	4.31%	2.83	5924	65.7
2010	1,065	-	-	2,114	6,153	10,170	-	19,502	0.00007%	0.18	4.94%	3.24	6010	65.7
2011	935	-	-	1,803	8,747	9,865	-	21,350	0.00006%	0.16	5.37%	3.67	5814	68.4
2012	800	-	-	1,603	7,283	16,941	-	26,627	0.00005%	0.14	6.63%	4.53	5875	68.4
2013	655	-	-	1,417	6,931	16,619	-	25,622	0.00004%	0.11	6.40%	4.38	5854	68.4
2014	505	-	-	1,202	6,570	15,800	-	24,077	0.00003%	0.08	5.92%	4.05	5950	68.4
2015	345	-	-	997	6,202	15,195	-	22,739	0.00002%	0.06	5.61%	3.83	5931	68.4

Source: St. Helena Finance Department

Schedule 19
City of St. Helena
Direct and Overlapping Governmental Activities Debt
As of June 30, 2015

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
City of St. Helena	\$ 345,000	100.000%	\$ 345,000
St. Helena Unified School District	61,861,232	28.024%	17,335,992
Napa Joint Community College District	124,133,911	6.317%	7,841,539
Other debt:			
Napa County Certificates of Participation	30,235,000	6.374%	1,927,179
Napa County Board of Education Certificates of Participation	2,830,000	6.374%	<u>180,384</u>
Subtotal overlapping debt			27,285,094
City direct debt - governmental only			<u>345,000</u>
Total direct and overlapping debt			<u><u>\$ 27,630,094</u></u>

Source: California Municipal Statistics, Inc.

**Schedule 20
City of St. Helena
Legal Debt Margin Information
Last Ten Fiscal Years**

<u>Fiscal Year</u>	<u>Debt Limit</u>	<u>Total Debt Applicable To Limit</u>	<u>Total Debt Applicable To Limit as Percentage of Debt Limit</u>
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%
2015	293,956,771	345,000	0%

Legal Debt Margin Calculation for Fiscal Year 2014

Assessed value	\$ 1,959,711,804
Debt limit (15% of assessed value)	293,956,771
Less debt applicable to limit:	
General obligation bonds	<u>345,000</u>
Total debt applicable to limit	<u>345,000</u>
Legal debt margin	<u><u>\$ 293,611,771</u></u>

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**

<u>Fiscal Year</u>	<u>(1) Population</u>	<u>(2) Personal Income</u>	<u>Per Capita Personal Income</u>	<u>(3) Unemployment Rate</u>
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%
2015	5,931	405,704,124	68,404	4.10%

(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, 2015				Fiscal Year Ended June 30, 2014			
Employer	Number Employees	Rank	Percentage of Total City Employment	Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	300	1	10.54%	Sutter Home	311	1	10.92%
Beringer (Treasury Wine Estates)	186	2	6.53%	Beringer (Treasury Wine Estates)	186	2	6.53%
Charles Krug Winery	125	3	4.39%	Charles Krug Winery	125	3	4.39%
Long Meadow Ranch General	97	4	3.41%	Tra Vigne	97	4	3.41%
Sunshine Foods	82	5	2.88%	Farmstead LLC	83	5	2.92%
Safeway Inc. #2605	77	6	2.70%	Sunshine Foods	82	6	2.88%
Wine Country Cases	74	7	2.60%	Safeway Inc. #2605	77	7	2.70%
City of St. Helena	69	8	2.42%	Wine Country Cases	67	8	2.35%
Constellation Brands	68	9	2.39%	Icon Estates	66	9	2.32%
Cindy's Backstreet Kitchen	66	10	2.32%	City of St Helena	65	10	2.28%
Totals	1144		40.18%	Totals	1159		40.71%

Fiscal Year Ended June 30, 2013				Fiscal Year Ended June 30, 2012			
Employer	Number Employees	Rank	Percentage of Total City Employment	Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	287	1	9.53%	Sutter Home	350	1	11.62%
Beringer (Treasury Wine Estates)	248	2	8.24%	Beringer (Treasury Wine Estates)	185	2	6.14%
Charles Krug Winery	129	3	4.28%	Charles Krug Winery	127	3	4.22%
Tra Vigne	95	4	3.16%	Harlan Family Domain	100	4	3.32%
Farmstead LLC	90	5	2.99%	Tra Vigne	92	5	3.06%
Safeway Inc. #2605	82	6	2.72%	Safeway Inc. #2605	83	6	2.76%
Sunshine Foods	75	7	2.49%	City of St Helena	73	7	2.42%
Icon Estates	72	8	2.39%	Sunshine Foods	70	8	2.32%
City of St Helena	66	9	2.19%	Icon Estates	68	9	2.26%
Wine Country Cases	65	10	2.16%	Wine Country Cases	62	10	2.06%
Totals	1209		40.15%	Totals	1210		40.19%

Fiscal Year Ended June 30, 2011				Fiscal Year Ended June 30, 2010			
Employer	Number Employees	Rank	Percentage of Total City Employment	Employer	Number Employees	Rank	Percentage of Total City Employment
Sutter Home	350	1	12.60%	Sutter Home	350	1	12.89%
Beringer (Treasury Wine Estates)	200	2	7.20%	Beringer (Fosters Wine Estates)	220	2	8.10%
Charles Krug Winery	125	3	4.50%	Charles Krug Winery	123	3	4.53%
Tra Vigne	93	4	3.35%	Tra Vigne	92	4	3.39%
Safeway	86	5	3.10%	Safeway	90	5	3.31%
City of St Helena	81	6	2.92%	City of St Helena	83	6	3.06%
Farmstead LLC	78	7	2.81%	Sunshine Foods	77	7	2.84%
Sunshine Foods	74	8	2.66%	Wine Country Cases	61	8	2.25%
Icon Estates	68	9	2.45%	Icon Estates	61	9	2.25%
Wine Country Cases	62	10	2.23%	Martini House	55	10	2.03%
Totals	1217		43.82%	Totals	1212		44.62%

Source: St. Helena Business License

Note: Information about principal employers was not previously provided by the City in the statistical section of its Comprehensive 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

<u>Function/Program</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General government:										
City clerk	2	2	2	2	2	2	2	1	1	1
City attorney	-	-	-	-	-	-	-	-	-	-
City manager	1	1	1	1	1	1	1	1	1	2
Finance	5	5	5	5	5	5	5	5	5	5
Public safety:										
Police	19	19	20	17	17	17	17	17	17	17
Fire	2	2	2	2	2	2	2	2	2	2
Planning:										
Planning	3	4	6	5	5	5	5	2	2	2
Building and safety	1	1	-	-	-	-	-	-	-	1
Public works:										
Administration	-	4	6	6	6	6	6	4	4	4
Government buildings	-	2	2	2	2	2	2	-	-	-
Roads and streets	13	2	3	3	3	2	2	2	2	2
Parks:										
Parks and recreation	5	9	10	10	10	10	10	10	10	11
Library:										
Library operations	11	11	11	10	10	10	10	11	11	11
Water:										
Treatment and distribution	7	7	8	7	7	7	7	5	5	7
Wastewater:										
Collection and treatment	6	5	6	6	6	5	5	5	5	5
Totals	<u>74</u>	<u>74</u>	<u>82</u>	<u>77</u>	<u>77</u>	<u>73</u>	<u>73</u>	<u>65</u>	<u>65</u>	<u>69</u>

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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police:										
Physical arrest	220	300	247	240	261	126	233	148	139	187
Traffic violations	1017	1443	1437	1366	659	558	795	760	823	398
Fire:										
Emergency responses	696	706	732	724	707	673	667	729	733	763
Fires extinguished	46	61	53	48	33	34	57	59	72	27
Planning:										
Building permits issued	365	469	319	338	452	469	278	414	237	623
Public works:										
Miles streets resurfaced	0	0	2	2	0	0	2	2	4	0
Water:										
Number new connections	1	1	(59)	(48)	-	-	(1)	12	31	4
Daily average water production in MGD	1.808	1.507	1.507	1.507	1.500	1.500	1.615	1.692	1.637	1.373
Daily average water consumption in MGD	1.667	1.597	1.597	1.597	1.413	1.413	1.460	1.369	1.577	1.375
*Wastewater:										
Number new connections	52	63	(73)	26	0	0	1	11	3	18
Daily average treatment in millions gallons (MGD)	0.740	0.723	0.723	0.482	0.577	0.577	0.542	0.408	0.403	0.384

*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	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Police:										
Stations	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	14	14	14	14	14	14	14	14	14	14
Park acreage	27	26.5	26.5	39.1	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	2,514	2,515	2,456	2,408	2,408	2,408	2,408	2,408	2,565	2,569
Maximum plant capacity in millions gallons	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	3,500,000
Wastewater:										
Miles of sewers	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.8	18.61	18.61
Number connections	1,678	1,741	1,668	1,694	1,694	1,694	1,725	1,730	1,746	1,764
Maximum plant capacity in millions gallons	.500 MGD	.500 MGD	.500 MGD	.650 MGD	.650 MGD	.650 MGD	.650MGD	.500MGD	.500MGD	.500MGD

Note: Stabbo Park added in 2006

Source: Various City of St. Helena Departments