

Special Revenue Funds

The Special Revenue Funds for the FY 10-11 budget are separate funds which segregate revenues and expenditures restricted for specific purposes – such as a specific grant program, restrictions by City Council ordinances, special property assessments, or just the need for separate budgeting and accounting of revenues for a specific purpose.

Many of the Special Revenue funds relate to grant programs or specific capital projects and, as such, the projected budgets may vary depending on the timing of the grant program funding or the capital project schedule. These funds also include revenues from development impact fees charged to new or expanded development in the City. The projections of these revenues are also depended on the pace of private development. The Development projections over the next two years is challenging and the estimated revenues in various funds are based on known developments that are under development agreements and are projected to developed within the next two years. Staff will continue to monitor these developments and recommend any needed adjustments to the Special Revenue Funds budgets.

The City maintains 23 special revenue funds. This includes a Debt Service fund and Equipment Internal Services Fund, which are technically classified as different types of accounting funds, but are shown as a Special Revenue fund for budgeting purposes.

Below is a brief summary and discussion of each of the Special Revenue funds.

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

Gas Tax – The revenues are Gas taxes from fuel sales and are generally allocated to the City based on population. Also included in this fund are special street related grants from Proposition 42 funds for Traffic Congestion Relief and Proposition 1b Infrastructure Bonds. These funds are restricted to street related maintenance, safety and improvements. The funds are used to pay for the street lights and partially fund the street maintenance operations and improvements. The Gas Tax funding sources are inadequate to fund the needed street maintenance and improvements of the City and substantial General Fund sources are needed to keep the streets in good shape and insure public safety.

Mobile Home Park Programs – This special revenue fund was set up several years ago to better account for the requirements of the City's Rent Stabilization Ordinance, the State monitoring and inspection program, and the fees paid by the Mobile Home Park owners and residents. The FY 10-11 Budget projects mobile home inspections by City staff and outside contractors. The budget also

assumes a mediation/arbitration hearing process funded by the Mobile Home Park owners and residents. This fund is overseen by the Planning and Building Department.

Debt Service – This fund is used to segregate the annual costs and payments for long term financing non-enterprise public improvements. The fund accounts for the repayment of the Police Facility loan and the \$4.7 million combined Community Facilities Loan issued in 2007 to complete the funding of the Community Pool, Fire Station rehabilitation, Public Works improvements and new Recreation Facilities. The funds to pay for the annual payments are shown as transfers from the Quality of Life and Public Safety funds. The escrow account holding the \$4.7 million is also earning interest that will be used to either provide additional funding that may be needed for the projects or reduce the contributions from the other funds. This fund is overseen by the Administrative Services Department.

Silverado LAD and Palisades LAD – These are special landscape assessment district funds that were established at the time the residential subdivisions were constructed to fund the maintenance of the common area landscaping benefiting all of the properties in the subdivision. The assessments were initially set by the developer and are reaffirmed every year by a public hearing before the City Council. The fees barely cover the basic maintenance subdivision and increasing the fees will require concurrence by the property owners. These funds are overseen by the Public Works Department.

CDBG Programs – This is a new fund that was established to account for the \$1.1 million in Community Development Block Grants (CDBG) that City has received over the last several years. This fund is overseen by the Planning and Building and Public Works Departments.

Rehabilitation Loan Program – This fund accounts for the repayments of early 1990's CDBG low cost rehabilitation loans that were made to residential and rental property owners to improve their properties. The use of the repayment revenues are not restricted by the State, however, the City Council has a policy to limit the use for the benefit of low income programs or housing projects. These funds are used, in conjunction with the City's Affordable Housing funds and special grants, such as CDBG and HOME, and with other Non-Profit organizations, such as Calistoga Affordable Housing (CAH), Housing Authority of the City of Napa (HACN) and Napa Valley Fair Housing (NVFH), to leverage funding of low income housing projects and monitor programs. This fund is overseen by the Planning and Building Department.

Public Safety – This fund collects the development fee on all new development for public safety facility and equipment needs due to the impact of new development. The projected revenue is based on development agreements and

conservative projections of development. This fund is overseen by the Police, Fire and Public Works Departments.

Police Grants – Over the years, the Police have received a number of operational and special grants. This fund currently accounts for the State COPS, Napa County Gang and other grants. This fund is overseen by the Police Department.

Parking Ordinance - This fund collects a fee on all eligible development for downtown parking needs due to the impact of development. This fund is overseen by the Public Works Department.

Housing Grants - This fund accounts for special affordable housing grants or other pass-through types of funding to private development. This fund is overseen by the Planning and Building Department.

Quality of Life - This fund collects the development fee on all eligible development for community recreation, park and other facilities. The projected revenue is based on development agreements and conservative projections of development. This fund is overseen by the Public Works Department.

Affordable Housing - This fund collects a fee on all eligible development for affordable housing needs due to the impact of development. The projected revenue is based on development agreements and conservative projections of development. This fund is overseen by the Planning and Building Department.

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

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

Community Pool – This is a special fund to account for the donation by the Calistoga Community Center and Pool Project non-profit organization for the development of the Community Pool Facility. This fund is overseen by the Public Works Department.

Traffic Signals and Northwest Drainage funds – These are development related funds that collect development fees from specific properties for future improvements. These funds are overseen by the Public Works Department.

Tree Mitigation – This fund collects the fees charged for tree permits and deposits for mitigation costs under the municipal code and the forfeited deposits are used for tree related costs. This fund is overseen by the Planning and Building and Public Works Departments.

Equipment Replacement – This is known as an Internal Service type of fund. It accounts for specific equipment and computer system support costs that benefit all other City funds and programs. Funding is primarily from services charges to the other City funds. (The Water and Wastewater funds account for the purchase of equipment in their respective funds due to the accounting requirements for recording of utility assets. These funds use the internal service fund for fuel and equipment maintenance & repair only).

Summary

Total Special Revenue Funds had a beginning balance of approximately \$1.6 million as of July 1, 2009. Based on activity during the fiscal year, it is anticipated that the fund balance will be reduced to about \$1.0 million by June 30, 2010. The main reason for this reduction is the use of Public Safety and Quality of Life funds to pay for debt service on the Police Station, Fire Station, Community Pool, and Logvy improvements. During the upcoming fiscal year, Special Revenue Fund balances are expected to decrease from \$1.0 million to approximately \$.8 million. This is due to additional commitments to pay debt service from the Public Safety and Quality of Life funds. While some impact fee revenues are anticipated in 2010-11, they will not be sufficient to avoid the fund balance decrease mentioned above. Until that time short term borrowing will need to occur between funds to cover cash flow requirements. This type of borrowing happens routinely during any fiscal year and is required to be repaid in a timely fashion. There are some risks associated with the Special Revenue Funds budgets that we have presented for the 2010-11 Fiscal Year including the potential take away of gas tax or police grants. Impact fees could also come in less than anticipate requiring additional loans or funding from the General Fund

Special Revenue Funds Sources and Uses Summary

Special Revenue Funds	FY 09-10 Revised			FY 10-11 Budget		
	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	Ending Balance
Asset Forfeiture	19,034	15,776	34,810	34,810	(300)	34,510
Gas Tax	0	4,829	4,829	4,829	2,640	7,469
Mobile Home Park Programs	31,667	(9,688)	21,979	21,979	(9,720)	12,259
Debt Service	-	-	-	-	-	-
Silverado LAD	2,527	(1,450)	1,077	1,077	(465)	612
Palisades LAD	1,444	(382)	1,062	1,062	(458)	604
CDBG Programs	187	-	187	187	70,000	70,187
Rehabilitation Loan Program	547,883	(58,048)	489,835	489,835	(25,500)	464,335
Public Safety	521,267	(348,221)	173,046	173,046	(229,603)	(56,557)
Police Grants	46,313	9,770	56,083	56,083	7,500	63,583
Parking Ordinance	73,606	1,682	75,288	75,288	39,800	115,088
Housing Grants	-	25,123	25,123	25,123	-	25,123
Quality of Life	-	(198,174)	(198,174)	(198,174)	(128,905)	(327,079)
Affordable Housing	150,885	15,794	166,679	166,679	1,500	168,179
Abandon Vehicle	24,801	(2,933)	21,868	21,868	(3,025)	18,843
Fire Donation	646	-	646	646	-	646
Recreation Donation	8,433	(8,782)	(349)	(349)	500	151
Police Donation	11,418	50	11,468	11,468	50	11,518
Traffic Signals	148,071	400	148,471	148,471	40,268	188,739
Northwest Drainage	1,538	-	1,538	1,538	-	1,538
Tree Mitigation	14,101	360	14,461	14,461	425	14,886
Total Special Funds	1,603,822	(553,894)	1,049,928	1,049,928	(235,293)	814,635

**Sources and Uses Summary
Asset Forfeiture (11)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3289 Fines, Forfeitures & Penalties	3,000	5,670	18,976	3,000
3230 Other Grants				
3251 Interest	300	63	-	200
Total Operating Revenues	3,300	5,733	18,976	3,200
Expenditures				
Police Services				
4116 4401 Material & Supply	446		200	500
4116 4433 Special Equipment	6,150	19,535	3,000	3,000
Total Operating Expenditures	6,596	19,535	3,200	3,500
Net Operating Surplus/Deficit	(3,296)	(13,802)	15,776	(300)
Transfers From or (To) Other Funds				
To General Fund	-	-	-	
	-	-	-	
Net All Transfers	-	-	-	-
Net Fund Surplus or (Deficit)	(3,296)	(13,802)	15,776	(300)
Beginning Fund Balance	36,132	32,836	19,034	34,810
Ending Fund Balance	32,836	19,034	34,810	34,510

Sources and Uses Summary
Gas Tax (21)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3233 Gas Tax 2106	21,750	18,392	19,000	17,500
3234 Gas Tax 2107	43,517	35,011	35,500	34,500
3235 Gas Tax 2107.5	2,000	-	2,000	1,850
3251 Interest and Use of Property	-	-	-	-
3253 Gas Tax 2105	32,554	26,295	26,500	25,500
3224 State-Local Prop 42 Grant	-	44,920	44,000	44,000
3225 State Grants	400,000			
Other Revenues	3,500	7,270	3,500	3,500
Total Operating Revenues	503,322	131,888	130,500	126,850
Expenditures				
4451 4403 UTILITIES - Street Lights	40,100	42,105	41,500	44,210
Total Expenditures	40,100	35,865	41,500	44,210
Net Surplus/Deficit	463,222	96,023	89,000	82,640
Transfers From or (To) Other Funds				
To General Fund (01)	(458,200)	(96,023)	(84,171)	(80,000)
Net All Transfers	(458,200)	(96,023)	(84,171)	(80,000)
Net Fund Surplus or (Deficit)	5,022	-	4,829	2,640
Beginning Fund Balance	(5,021)	0	0	4,829
Ending Fund Balance	0	0	4,829	7,469

Sources and Uses Summary Mobile Home Park Programs (27)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3215 Interest Earnings	218	57	50	50
3270 Inspection Fees	4,705	4,705	4,705	4,705
3282 Rent Stabilization Fees	10,880	12,420	12,000	12,000
3282 Reimbursement for Arbitration Services [3]				
Total Operating Revenues	15,803	17,182	16,755	16,755
Expenditures				
Operating Expenditures	2,897	13,248	15,975	15,975
Net Operating Surplus/Deficit	12,906	3,934	780	780
Transfers From or (To) Other Funds				
4700 4799 To General Fund for RSO Admin by City [4]	(2,815)	(2,468)	(2,468)	(2,500)
4700 4799 To General Fund for Inspections by City		(8,000)	(8,000)	(8,000)
Net All Transfers	(2,815)	(10,468)	(10,468)	(10,500)
Net Fund Surplus or (Deficit)	10,091	(6,534)	(9,688)	(9,720)
Beginning Fund Balance	28,110	38,201	31,667	21,979
Ending Fund Balance	38,201	31,667	21,979	12,259

Sources and Uses Summary
Debt Service (30)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3251 Interest	-	-	-	-
Other Revenues	0			
Total Operating Revenues	-	-	-	-
Expenditures				
4430 4402 Contract Services	-	-	1,500	1,500
Total Operating Expenditures	-	-	1,500	1,500
Net Operating Surplus/Deficit	-	-	(1,500)	(1,500)
<i>Other Non Operating Sources Or (Uses)</i>				
Debt Service				
4430 4501 Principal	(212,346)	(222,140)	(232,550)	(242,350)
4430 4502 Interest	(56,696)	(324,538)	(268,063)	(255,048)
Total Other Non Operating Activities	(269,042)	(546,678)	(500,613)	(497,398)
Transfers From or (To) Other Funds				
From General Fund	119,050	143,369	-	-
From Quality of Life Fund	-	205,443	202,674	168,895
From Public Safety Fund	149,958	197,866	299,439	330,003
Net All Transfers	269,008	546,678	502,113	498,898
Net Fund Surplus or (Deficit)	(34)	0	(0)	(0)
Beginning Fund Balance	34	-	0	(0)
Ending Fund Balance	-	0	(0)	(0)

**Sources and Uses Summary
Silverado Landscape Maintenance (33)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3399 Assessments	1,042	1,000	1,000	1,000
3251 Other Revenues	21	11	-	-
Total Operating Revenues	1,063	1,011	1,000	1,000
Expenditures				
4167 4402 Contract Services	427	425	1,200	1,200
4167 4431 Fees	-	-	50	50
Total Operating Expenditures	427	425	1,250	1,250
Net Operating Surplus/Deficit	636	586	(250)	(250)
Transfers From or (To) Other Funds				
To General Fund	-	-	(1,200)	(215)
From Silverado Assmt Fund				
From General Fund	250	-	-	-
Net All Transfers	250	-	(1,200)	(215)
Net Fund Surplus or (Deficit)	886	586	(1,450)	(465)
Beginning Fund Balance	1,055	1,941	2,527	1,077
Ending Fund Balance	1,941	2,527	1,077	612

Sources and Uses Summary
Palisades Landscape Maintenance (35)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3399 Assessments	1,505	1,584	1,540	1,540
3251 Other Revenues	11	10	10	10
Total Operating Revenues	1,516	1,594	1,550	1,550
Expenditures				
4167 4402 Contract Services	1,114	943	1,580	1,580
4167 4403 Utilities				
4167 4431 Fees	50	50	50	50
Total Operating Expenditures	1,164	993	1,630	1,630
Net Operating Surplus/Deficit	352	601	(80)	(80)
Transfers From or (To) Other Funds				
To General Fund		0	(302)	(378)
From Silverado Assmt Fund				
From General Fund	90	0	0	0
Net All Transfers	90	-	(302)	(378)
Net Fund Surplus or (Deficit)	442	601	(382)	(458)
Beginning Fund Balance	401	843	1,444	1,062
Ending Fund Balance	843	1,444	1,062	604

**Sources and Uses Summary
CDBG Programs (38)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
Grants				
2004 CDBG General - Saratoga Mannor				
2004 CDBG PTA - Recreation Study				
2005 CDBG General - Comm Pool	500,000			
2005 CDBG PTA - Sec 504/ADA	35,000			
2005 CDBG Econ Dev PTA - Econ Study	35,000			
CDBG PTA - Projects		839	-	35,000
CDBG Econ Dev PTA - Projects		-	-	35,000
Total CDBG Grant Draws	570,000	839	-	70,000
Total Operating Revenues	570,000	839	-	70,000
Expenditures				
38-4601 CDBG Programs Administration	-	-	-	-
38-461 Low Income Housing Programs	-	652	-	-
Total Operating Expenditures	-	652	-	-
Net Operating Surplus/Deficit	570,000	187	-	70,000
Transfers From or (To) Other Funds				
To General Fund (01)	(580,216)	-	-	
To CDBG Rehabilitation Fund (39)				
From Affordable Housing Fund (78)				
From CDBG Rehabilitation Fund (39)	30,825			
Net All Transfers	(549,391)	-	-	-
Net Fund Surplus or (Deficit)	20,609	187	-	70,000
Beginning Fund Balance	(20,609)	-	187	187
Ending Fund Balance Available	-	187	187	70,187

Sources and Uses Summary
Rehabilitation Loan Program (CDBG) (39)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
1990's Loan and Investment Interest	27,669	22,093	22,000	22,000
1990's Rehabilitation Loans	40,964	107,101	36,000	36,000
Other Revenues				
Total Operating Revenues	68,633	129,194	58,000	58,000
Expenditures				
39-4615 Low Income Housing Programs	97,622	36,207	114,548	82,000
39-4021 Rehabilitation Loan Program	1,300	1,500	1,500	1,500
Total Operating Expenditures	98,922	37,707	116,048	83,500
Net Operating Surplus/Deficit	(30,289)	91,487	(58,048)	(25,500)
Transfers From or (To) Other Funds				
From CDBG Fund (38)				
To CDBG Fund (38)	(30,825)			
Net All Transfers	(30,825)	-	-	-
Net Fund Surplus or (Deficit)	(61,114)	91,487	(58,048)	(25,500)
Beginning Fund Balance	517,510	456,396	547,883	489,835
Ending Fund Balance Available	456,396	547,883	489,835	464,335

Sources and Uses Summary
Public Safety (40)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
Public Safety Development Impact	161,842	161,550	58,818	232,000
Interest	7,392	1,716	500	1,500
Other Revenues				
Total Operating Revenues	169,234	163,266	59,318	233,500
Expenditures				
Total Operating Expenditures	-	-	-	-
Net Operating Surplus/Deficit	169,234	163,266	59,318	233,500
Transfers From or (To) Other Funds				
To General Fund (01)				
To Equipment Fund (15)	(78,500)	(108,100)	(108,100)	(133,100)
To Debt Service Fund (30)	(149,958)	(197,866)	(299,439)	(330,003)
Net All Transfers	(228,458)	(305,966)	(407,539)	(463,103)
Net Fund Surplus or (Deficit)	(59,224)	(142,700)	(348,221)	(229,603)
Beginning Fund Balance	723,191	663,967	521,267	173,046
Ending Fund Balance	663,967	521,267	173,046	(56,557)

**Sources and Uses Summary
Police Grants (41)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3358 State COPS Grant	100,000	100,000	100,000	100,000
3225 State Gang Violence	9,346	654	8,210	7,500
3230 Other Grants - Napa County				
3361 Other Grants - REUDL	-	2,276	-	
3251 Interest	-	379	-	-
3289 Other Revenues				
Total Operating Revenues	109,346	103,309	108,210	107,500
Expenditures				
4659 COPS Programs	35,133	27,318	33,440	35,000
4661 GANG Grant Program	15,000	7,500	5,000	5,000
4662 REUDL Program	-	-	-	-
Total Operating Expenditures	50,133	34,818	38,440	40,000
Net Operating Surplus/Deficit	59,213	68,491	69,770	67,500
<i>Other Non Operating Sources Or (Uses)</i>				
Total Other Non Operating Activities	-	-	-	-
Transfers From or (To) Other Funds				
To General Fund - COPS	(79,976)	(18,312)	(60,000)	(60,000)
To General Fund - GANG	(6,127)	0	0	
To General Fund - REUDL	(2,590)	0	0	
Net All Transfers	(88,693)	(18,312)	(60,000)	(60,000)
Net Fund Surplus or (Deficit)	(29,480)	50,179	9,770	7,500
Beginning Fund Balance	25,614	(3,866)	46,313	56,083
Ending Fund Balance	(3,866)	46,313	56,083	63,583

**Sources and Uses Summary
Parking Ordinance (55)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3261 Parking In Lieu Fee	-	17,520	1,457	39,600
3251 Interest	463	242	225	200
3289 Other				
Total Operating Revenues	463	17,762	1,682	39,800
Expenditures				
Total Operating Expenditures	-	-	-	-
Net Operating Surplus/Deficit	463	17,762	1,682	39,800
<i>Transfers From or (To) Other Funds</i>				
Net All Transfers	-	-	-	-
Net Fund Surplus or (Deficit)	463	17,762	1,682	39,800
Beginning Fund Balance	55,381	55,844	73,606	75,288
Ending Fund Balance	55,844	73,606	75,288	115,088

Sources and Uses Summary
Home Grant (76)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3250 Interest			-	
3225 HOME Grant		1,829,632	1,246,684	25,000
Total Operating Revenues	-	1,829,632	1,246,684	25,000
Expenditures				
4616 HOME - Palisades		1,829,632	1,221,561	25,000
Total Operating Expenditures	-	1,829,632	1,221,561	25,000
Net Operating Surplus/Deficit	-	-	25,123	-
Transfers From or (To) Other Funds				
From General Fund (01)				
Net All Transfers	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	25,123	-
Beginning Fund Balance	-	-	-	25,123
Ending Fund Balance	-	-	25,123	25,123

Sources and Uses Summary
Quality of Life (77)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
Quality of Life Fee	9,000	10,500	4,500	39,600
Interest	4,042	-	-	390
Donations	150	100	-	-
Total Operating Revenues	13,192	10,600	4,500	39,990
Expenditures				
4119 4402 Contract Services				
Total Operating Expenditures	-	-	-	-
Net Operating Surplus/Deficit	13,192	10,600	4,500	39,990
Transfers From or (To) Other Funds				
To General Fund		(295,854)	-	
To Debt Service Fund		(202,674)	(202,674)	(168,895)
Net All Transfers	-	(498,528)	(202,674)	(168,895)
Net Fund Surplus or (Deficit)	13,192	(487,928)	(198,174)	(128,905)
Beginning Fund Balance	474,736	487,928	-	(198,174)
Adjustments	-	-	-	-
Ending Fund Balance	487,928	-	(198,174)	(327,079)

Sources and Uses Summary
Affordable Housing (78)

	Final FY 07-08	Final FY 08-09	Final FY 08-09	Budget FY 09-10
Revenues				
3250 Interest	1,241	1,001	500	500
3278 Developer In Lieu -Affordable Housing	3,876	1,044	15,294	1,000
3289 Other Revenues				
Total Operating Revenues	5,117	2,045	15,794	1,500
Expenditures				
Calistoga Affordable Housing Services				
Other		924		
Total Operating Expenditures	-	924	-	-
Net Operating Surplus/Deficit	5,117	1,121	15,794	1,500
Transfers From or (To) Other Funds				
To CDBG Fund (38)				
Net All Transfers	-	-	-	-
Net Fund Surplus or (Deficit)	5,117	1,121	15,794	1,500
Beginning Fund Balance	144,647	149,764	150,885	166,679
Ending Fund Balance	149,764	150,885	166,679	168,179

Sources and Uses Summary
Abandoned Vehicle (79)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3790 Abandoned Vehicle Fees	2,867	3,617	3,392	3,400
3251 Interest	355	75	25	25
Total Operating Revenues	3,222	3,692	3,417	3,425
Expenditures				
4790 4402 Contract Services	1,626	-	2,000	2,000
4790 4823 Equipment				
Total Operating Expenditures	1,626	-	2,000	2,000
Net Operating Surplus/Deficit	1,596	3,692	1,417	1,425
Transfers From or (To) Other Funds				
To General Fund (01)	(18,000)	(4,350)	(4,350)	(4,450)
Net All Transfers	(18,000)	(4,350)	(4,350)	(4,450)
Net Fund Surplus or (Deficit)	(16,404)	(658)	(2,933)	(3,025)
Beginning Fund Balance	41,863	25,459	24,801	21,868
Ending Fund Balance	25,459	24,801	21,868	18,843

**Sources and Uses Summary
Fire Donation (86)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3291 Donations	2,645	0	0	-
Interest				
Total Operating Revenues	2,645	-	-	-
Expenditures				
4117 4821 Equipment				
4117 4411 Insurance				
Total Operating Expenditures	-	-	-	-
Net Operating Surplus/Deficit	2,645	-	-	-
<i>Other Non Operating Sources Or (Uses)</i>				
Total Other Non Operating Activities	-	-	-	-
Transfers From or (To) Other Funds				
To Equipment Replacement Fund (15)				
Net All Transfers	-	-	-	-
Net Fund Surplus or (Deficit)	2,645	-	-	-
Beginning Fund Balance	(1,999)	646	646	646
Ending Fund Balance	646	646	646	646

**Sources and Uses Summary
Recreation Donation (87)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3291 Donations	12,833	7,375	9,320	9,300
Interest	-	28	20	-
Total Operating Revenues	12,833	7,403	9,340	9,300
Expenditures				
4152 4401 Materials & Supplies	7,723	3,613	2,887	2,800
4152 4402 Contract Services	3,093	253	3,235	3,000
4152 4430 Dues & Subs				
4155 4401 Materials & Supplies		1,005	0	0
4155 4402 Contract Services	320			
4155 4410 Advertising				
Total Operating Expenditures	11,136	4,871	6,122	5,800
Net Operating Surplus/Deficit	1,697	2,532	3,218	3,500
Transfers From or (To) Other Funds				
To General Fund (01)	(1,000)	(12,000)	(12,000)	(3,000)
Net All Transfers	(1,000)	(12,000)	(12,000)	(3,000)
Net Fund Surplus or (Deficit)	697	(9,468)	(8,782)	500
Beginning Fund Balance	17,204	17,901	8,433	(349)
Ending Fund Balance	17,901	8,433	(349)	151

**Sources and Uses Summary
Police Donation (88)**

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3291 Donations	1,000	900	250	250
3251 Interest	107	39		
Total Operating Revenues	1,107	939	250	250
Expenditures				
4116 4401 Materials & Supplies	1,114	2,360	200	200
4116 4402 Contract Services				
4116 4405 TRAINING & MEETINGS	200			
Total Operating Expenditures	1,314	2,360	200	200
Net Operating Surplus/Deficit	(207)	(1,421)	50	50
Transfers From or (To) Other Funds				
Net All Transfers	-	-	-	-
Net Fund Surplus or (Deficit)	(207)	(1,421)	50	50
Beginning Fund Balance	13,046	12,839	11,418	11,468
Ending Fund Balance	12,839	11,418	11,468	11,518

Sources and Uses Summary
Traffic Signals (90)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
Traffic Signals Development Impact	-	21,881	0	39,768
Interest	1,041	487	400	500
Total Operating Revenues	1,041	22,368	400	40,268
Expenditures				
Total Operating Expenditures	-	-	-	-
Net Operating Surplus/Deficit	1,041	22,368	400	40,268
Net Fund Surplus or (Deficit)	1,041	22,368	400	40,268
Beginning Fund Balance	124,662	125,703	148,071	148,471
Ending Fund Balance	125,703	148,071	148,471	188,739

Sources and Uses Summary
Northwest Drainage (94)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
Development Impact	100		-	-
Interest	-	-		-
Total Operating Revenues	100	-	-	-
Expenditures				
Total Operating Expenditures	-	-	-	-
Net Operating Surplus/Deficit	100	-	-	-
Net Fund Surplus or (Deficit)	100	-	-	-
Beginning Fund Balance	1,438	1,538	1,538	1,538
Ending Fund Balance	1,538	1,538	1,538	1,538
Fund Balance Allocation to Reserves				
Undesignated Fund Balance	1,538	1,538	1,538	1,538

Sources and Uses Summary
Tree Mitigation (TR)

	Final FY 07-08	Final FY 08-09	Final FY 09-10	Budget FY 10-11
Revenues				
3289 Other Revenues	390	400	4,525	400
3251 Interest	194	82	35	25
Total Operating Revenues	584	482	4,560	425
Expenditures				
Total Operating Expenditures	-	-	4,200	-
Net Operating Surplus/Deficit	584	482	360	425
<i>Other Non Operating Sources Or (Uses)</i>				
Total Other Non Operating Activities	-	-	-	-
<i>Transfers From or (To) Other Funds</i>				
Net All Transfers	-	-	-	-
Net Fund Surplus or (Deficit)	584	482	360	425
Beginning Fund Balance	13,035	13,619	14,101	14,461
Ending Fund Balance	13,619	14,101	14,461	14,886

General Fund & Other Funds

Equipment Replacement Fund Charges

FY 10-11 Budget

Program #	Department and Program	Revised FY 09-10	Budget FY 10-11
SUPPORT SERVICES			
4114	City Manager	3,300	3,300
4176	Economic Vitality		
4113	Legal Services		
4108	Finance	5,500	5,500
4170	Risk Management		
4172	Personnel		
4119	Non-Departmental	24,000	24,000
Total		32,800	32,800
CITY COUNCIL & CITY CLERK			
4110	City Council		
4111	City Clerk	1,650	1,650
4133	Elections		
4112	City Treasurer		
Total		1,650	1,650
COMMUNITY SERVICES			
4107	Community Promotions		
4155	Community Activities		
4174	Library Services		
4173	Sharpsteen Museum		
4175	Ambulance Services		
Total		-	-
FIRE SERVICES			
4117	Fire Services	33,000	33,000
Total		33,000	33,000
PLANNING & BUILDING			
4109	Planning Commission		
4120	Bicycle Advisory Committee		
4115	Planning	4,600	4,600
4125	Building Inspection Services	1,800	1,800
4610	MobileHome Programs		
Total		6,400	6,400
POLICE SERVICES			
4116	Police Services	33,550	33,550
4129	Police Dispatch		
4138	Emergency Services		
Total		33,550	33,550
PUBLIC WORKS			
4121	Public Works Administration	8,000	8,000
4122	Streets	34,000	34,000
4123	Park Maintenance		
4124	Maintenance Shop		
4127	Building Maintenance		
Total		42,000	42,000
RECREATION SERVICES			
4150	Community Resources Commission		
4152	Recreation Programs	5,450	5,450
4153	Education/Recreation Courses		
4154	Senior Activities		
4156	Aquatic Services		
Total		5,450	5,450
Total Operations - General Fund		154,850	154,850

**General Fund & Other Funds
Equipment Replacement Fund Charges
FY 10-11 Budget**

Program #	Department and Program	Revised FY 09-10	Budget FY 10-11
Water Operations			
4131	Water Distribution	19,200	19,200
4132	Water Treatment	31,100	31,100
4135	Water Conservation		
Total		50,300	50,300
Wastewater Operations			
4141	Wastewater Collection	18,750	18,750
4142	Wastewater Treatment	21,900	21,900
Total		40,650	40,650
Total Operations - All Funds		245,800	245,800

City of Calistoga

Fiscal Year 10-11 Budget

Revised FY 09-10	Budget FY 10-11
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Department: **Administrative Services**
Program: **Equipment Maintenance & Replacement**
Account Code: **15-4970**

SERVICES & SUPPLIES			
4401	MATERIALS & SUPPLIES:	500	500
4404	REPAIRS & MAINTENANCE	60,000	60,000
4415	POSTAGE & REPRODUCTION	5,000	5,000
4417	Fuel & Oil	76,000	76,000
4821	Miscellaneous Field Equipment	1,000	1,000
4822	Miscellaneous Office Equipment	5,000	5,000
SUBTOTAL		147,500	147,500
OTHER			
4505	DEPRECIATION	185,000	185,000
4506	ASSET WRITEOFF		
SUBTOTAL		185,000	185,000
TOTAL PROGRAM BUDGET		332,500	332,500

City of Calistoga

Fiscal Year 10-11 Budget

Revised FY 09-10	Budget FY 10-11
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Department: **Administrative Services**
 Program: **Computer System**
 Account Code: **15-4975**

SERVICES & SUPPLIES			
4401	MATERIALS & SUPPLIES:	500	500
4402	CONTRACT SERVICES		
	Web Redesign and Support	5,300	5,300
	IT Support	35,000	35,000
	Red Condor Services	750	750
	Financial System Support	7,200	7,200
4404	REPAIRS & MAINTENANCE		
4405	TRAINING & SEMINARS: STAFF	500	500
4415	POSTAGE & REPRODUCTION		
4429	PHONE	6,800	6,800
4821	Miscellaneous Field Equipment		
4822	Miscellaneous Office Equipment		
4823	Miscellaneous Computer		
	SUBTOTAL	56,050	56,050
OTHER			
4505	DEPRECIATION	50,000	50,000
	SUBTOTAL	50,000	50,000
	TOTAL PROGRAM BUDGET	106,050	106,050

City of Calistoga

Fiscal Year 10-11 Budget

Revised FY 09-10	Budget FY 10-11
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Department: **Administrative Services**
Program: **Lease Payments**
Account Code: **15-4430**

OTHER			
4402	CONTRACT SERVICES	1,600	1,600
4432	Rental Payments - Copier/Printer/Fax/Scanner	31,800	31,800
4432	Fire Engines, Vehicles & Computer Equipment	98,636	98,636
4432	Public Works Vehicle	6,536	6,536
4432	CAD/RMS System	-	25,407
4432	Public Works Street Sweeper & Other Equipment	-	-
SUBTOTAL		138,572	163,979
TOTAL PROGRAM BUDGET		138,572	163,979