

REQUIRED SUPPLEMENTAL INFORMATION

Required Supplementary Information
CITY OF CALISTOGA
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2011

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual Amounts</u>	
Fund Balance, July 1	\$ 1,251,844	\$ 933,004	\$ 933,004	\$ -
Resources (inflows):				
Property taxes	1,484,350	1,546,761	1,685,427	138,666
Sales taxes	701,146	695,465	796,563	101,098
Transient occupancy taxes	2,972,000	3,239,922	3,430,487	190,565
Other taxes	284,250	282,100	312,778	30,678
License and permits	59,000	59,200	65,022	5,822
Fines and forfeits	40,500	40,500	53,486	12,986
Interest	40,000	40,000	9,546	(30,454)
Intergovernmental	65,500	65,500	1,052,047	986,547
Charges for services	929,165	770,150	604,313	(165,837)
Miscellaneous	50,000	45,000	120,914	75,914
Transfers in	1,750,579	1,750,579	1,150,243	(600,336)
Amounts available for charges to appropriations	<u>9,628,334</u>	<u>9,468,181</u>	<u>10,213,830</u>	<u>745,649</u>
Charges to appropriations:				
General Government:				
City council	53,208	53,208	57,694	(4,486)
Finance	227,070	227,070	220,499	6,571
City clerk	70,559	70,559	99,077	(28,518)
City attorney	120,000	120,000	174,498	(54,498)
City manager	143,777	143,777	124,464	19,313
Nondepartmental	(71,069)	98,931	165,885	(66,954)
Economic vitality	324,183	324,184	326,544	(2,360)
Elections	17,573	17,573	14,816	2,757
Risk management	437,689	437,689	539,433	(101,744)
Personnel	41,173	41,174	106,385	(65,211)
Public Safety:				
Police services	1,755,259	1,755,258	1,767,130	(11,872)
Police dispatch	468,379	468,379	464,148	4,231
Emergency services	2,200	2,200	17,942	(15,742)
Fire protection	763,081	763,081	753,329	9,752
Community Services				
Aquatic services	196,038	215,505	181,041	34,464
Community promotions	20,000	34,000	22,200	11,800
Community activities	28,207	28,207	51,978	(23,771)
Library services	84,381	84,381	72,846	11,535
Sharpsteen Museum	22,637	22,637	18,010	4,627
Handy Van	15,001	15,001	17,771	(2,770)
Recreation Services				
Recreation services	259,483	259,483	335,017	(75,534)
Education and recreation courses	75,468	75,468	85,315	(9,847)
Community resource commission	2,500	2,500	4,429	(1,929)
Senior activities	14,490	14,490	14,170	320
Public Works				
Administration	139,065	139,066	133,718	5,348
Streets	298,910	298,910	334,824	(35,914)
Park maintenance	225,812	225,812	183,916	41,896
Shop maintenance	29,359	29,360	24,646	4,714
Pool maintenance	89,175	89,175	107,192	(18,017)
Water distribution	-	-	(31,177)	31,177
Building maintenance	283,813	283,813	209,541	74,272
Planning and building				
Planning commission	1,675	1,675	3,725	(2,050)
Bicycle advisory	400	400	-	400
Building code board	300	300	-	300
Design advisory panel	300	300	-	300
Planning	389,927	389,927	375,913	14,014
Building inspection	241,500	241,500	222,562	18,938
Debt service	-	-	39,930	(39,930)
Special projects	26,000	26,000	5,800	20,200
Capital outlay	1,578,729	1,578,729	1,568,136	10,593
Transfers out	-	667,000	1,383,572	(716,572)
Total charges to appropriations	<u>8,376,252</u>	<u>9,246,722</u>	<u>10,196,919</u>	<u>(950,197)</u>
Fund Balance, June 30	<u>\$ 1,252,082</u>	<u>\$ 221,459</u>	<u>\$ 16,911</u>	<u>\$ (204,548)</u>

CITY OF CALISTOGA

Budgetary Comparison Schedule - General Fund

Note to RSI

For the Fiscal Year Ended June 30, 2011

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

Sources/inflows resources:

Actual amounts "available for appropriation" from budgetary comparison schedule:	\$ 10,213,830
Differences - budget to GAAP:	
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(933,004)
Transfers in from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes	<u>(1,150,243)</u>

Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 8,130,583</u>
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Uses/outflows of resources:

Actual amounts "total charges to appropriations" from the budgetary comparison schedule	\$ 10,196,919
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	<u>(1,383,572)</u>

Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 8,813,347</u>
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CITY OF CALISTOGA
Required Supplemental Information For Major Special Revenue Fund
HOME Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
State of California pass-through HOME grant:	\$ 25,000	\$ 25,000	\$ -	\$ (25,000)
Miscellaneous	-	-	480	480
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>480</u>	<u>(24,520)</u>
Expenditures:				
Current:				
Housing:				
Palisades project loan	25,000	25,000	-	25,000
Total expenditures	<u>25,000</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>480</u>	<u>480</u>
Net change in fund balances	-	-	480	480
Fund balance, July 1	<u>25,153</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ 25,153</u>	<u>\$ -</u>	<u>\$ 480</u>	<u>\$ 480</u>

CITY OF CALISTOGA
Required Supplemental Information For Major Special Revenue Fund
CDBG Open Grants Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental:				
State of California pass-through grants:				
CDBG planning and technical assistance	\$ 35,000	\$ 35,000	\$ -	\$ (35,000)
CDBG economic development	35,000	35,000	-	(35,000)
Total revenues	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Expenditures:				
Current:				
Planning	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Net change in fund balances	70,000	70,000	-	(70,000)
Fund balance, July 1	<u>187</u>	<u>187</u>	<u>187</u>	<u>-</u>
Fund balance, June 30	<u>\$ 70,187</u>	<u>\$ 70,187</u>	<u>\$ 187</u>	<u>\$ (70,000)</u>

**Required Supplementary Information
City of Calistoga
Other Post Employment Benefits (OPEB)
Schedule of Funding Progress
June 30, 2011**

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/2010	\$ -	\$ 963,000	\$ 963,000	0.00%	\$ 3,714,000	25.93%