

Special Revenue Funds

The Special Revenue Funds for the FY 12-13 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 year 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 year. Staff will continue to monitor these developments and recommend any needed adjustments to the Special Revenue Funds budgets.

The City maintains 20 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 12-13 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. This fund is overseen by the Administrative Services Department.

Silverado Landscape Assessment District and Palisades Landscape Assessment District

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 cover the bare basic maintenance expenditures and increasing the fees would require concurrence by the property owners. These funds are overseen by the Public Works Department.

Community Development Block Grant Programs

This fund was established to account for Community Development Block Grants (CDBG) the City has received over the last several years. Currently there are no available resources in this fund. This fund is overseen by the Planning and Building and Public Works Departments.

Community Development Fund 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 also funds the sidewalk improvement program and the development impact fee update. 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.

Local Transportation Street Fund (TDA)

This fund is used to account for revenues earned pursuant to allocations made by the Metropolitan Transportation Committee under the provision of the Transportation Development Act (TDA) and the expenditures of such resources for eligible purposes as defined in the TDA and Allocation instructions. This fund has been used for bike and pedestrian improvements

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).

Special Revenue Funds Sources and Uses Summary

Special Revenue Funds	FY 11-12 Adopted Budget			Revised Budget FY 11-12			Proposed Budget FY 12-13		
	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	Ending Balance
Asset Forfeiture	41,260	2,000	43,260	44,260	(6,117)	38,143	38,143	(6,117)	32,026
Gas Tax	23,917	2,642	26,559	54,654	(11,650)	43,004	43,004	(10,650)	32,354
Mobile Home Park Programs	5,439	(26,460)	(21,021)	4,896	(26,460)	(21,564)	(21,564)	21,564	-
Debt Service	(16)	16	0	1,708	(1,692)	17	17	(16)	0
Silverado LAD	2,639	(465)	2,174	1,304	(1,304)	0	-	0	-
Palisades LAD	1,418	(456)	962	836	(836)	0	0	0	0
CDBG Programs	187	(187)	-	187	(187)	0	-	-	-
Community Devt Program	455,037	(5,398)	449,639	469,126	(113,906)	355,220	355,220	(157,064)	198,156
Public Safety Impact Fee	(0)	-	(0)	(0)	-	(0)	(0)	-	(0)
Police Grants	65,780	7,500	73,280	42,490	(38,418)	4,072	4,072	3,482	7,554
Parking Ordinance	75,063	-	75,063	90,241	-	90,241	90,241	-	90,241
Housing Grants	(25,123)	-	(25,123)	480	-	480	480	-	480
Quality of Life Impact Fee	-	-	-	-	-	-	-	-	-
Affordable Housing	192,734	21,500	214,234	154,179	(10,906)	143,273	143,273	500	143,773
Abandon Vehicle	22,094	(3,025)	19,069	26,692	(3,177)	23,515	23,515	(4,102)	19,413
Fire Donation	648	-	648	648	-	648	648	-	648
Recreation Donation	1,539	(800)	739	(455)	522	67	67	3,922	3,989
Police Donation	11,712	52	11,764	11,692	52	11,744	11,744	50	11,794
Traffic Signals	154,089	8,806	162,895	162,618	8,806	171,424	171,424	(36,000)	135,424
Northwest Drainage	2,904	-	2,904	2,904	-	2,904	2,904	-	2,904
Tree Mitigation	15,176	250	15,426	14,761	250	15,011	15,011	(2,250)	12,761
City Hall	-	-	-	50,584	-	50,584	50,584	(50,584)	0
Vamos Program	-	-	-	2,150	-	2,150	2,150	-	2,150
TDA - Streets	-	-	-	-	-	-	-	-	-
Community Pool	-	-	-	-	-	-	-	-	-
Total Special Funds	1,046,497	5,975	1,052,472	1,135,955	(205,022)	930,933	930,933	(237,265)	693,668

Sources and Uses Summary
Asset Forfeiture (11)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3100 Fines, Forfeitures & Penalties	3,005	5,670	18,976	9,450	5,000	5,000	5,000
3230 Other Grants						4,633	4,633
3251 Interest	272	63	-		-	0	0
Total Operating Revenues	3,277	5,733	18,976	9,450	5,000	9,633	9,633
Expenditures							
Police Services							
4116 4401 Material & Supply	6,573		200	-	-	12,000	12,000
4116 4404 Repairs & Mntc				-		500	500
4116 4433 Special Equipment			3,000	-	3,000	3,000	3,000
4129 4401 Dispatch - Materials		19,535	-		-	250	250
Total Operating Expenditures	6,573	19,535	3,200	-	3,000	15,750	15,750
Net Operating Surplus/Deficit	(3,296)	(13,802)	15,776	9,450	2,000	(6,117)	(6,117)
Transfers From or (To) Other Funds							
To General Fund		-	-				
Net All Transfers		-	-		-		
Net Fund Surplus or (Deficit)	(3,296)	(13,802)	15,776	9,450	2,000	(6,117)	(6,117)
Beginning Fund Balance	36,132	32,836	19,034	34,810	41,260	44,260	38,143
Ending Fund Balance	32,836	19,034	34,810	44,260	43,260	38,143	32,026

**Sources and Uses Summary
Gas Tax (21)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3233 Gas Tax 2106	21,022	18,392	29,426	21,503	17,500	17,500	17,500
3234 Gas Tax 2107	41,904	35,011	35,500	42,866	34,500	34,500	34,500
3235 Gas Tax 2107.5	2,000	-	2,000	4,000	1,850	1,850	1,850
3251 Interest and Use of Property	-	-	-	-	-	0	-
3253 Gas Tax 2105	31,315	26,295	26,500	31,411	25,500	25,500	25,500
3224 State-Local Prop 42 Grant	-	44,920	44,000	-	44,000	0	-
3271 Gas Tax - HUT 2103	400,000	-	-	45,558	-	38,000	40,000
3289 Other Revenues	-	7,270	3,500	3,800	3,500	3,500	2,500
Total Operating Revenues	496,241	131,888	140,926	149,137	126,850	120,850	121,850
Expenditures							
4451 4403 Utilities - Street Lights	36,433	35,865	35,479	35,759	44,210	37,500	37,500
Total Expenditures	36,433	35,865	35,479	35,759	44,210	37,500	37,500
Net Surplus/Deficit	459,808	96,023	105,447	113,378	82,640	83,350	84,350
Transfers From or (To) Other Funds							
From General Fund (01)		19,008					
To General Fund (01)	(454,787)	(115,031)	(84,171)	(80,000)	(79,998)	(95,000)	(95,000)
Net All Transfers	(454,787)	(96,023)	(84,171)	(80,000)	(79,998)	(95,000)	(95,000)
Net Fund Surplus or (Deficit)	5,021	-	21,276	33,378	2,642	(11,650)	(10,650)
Beginning Fund Balance	(5,021)			21,276	23,917	54,654	43,004
Ending Fund Balance			21,276	54,654	26,559	43,004	32,354

Sources and Uses Summary Mobile Home Park Programs (27)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3215 Interest Earnings	218	57	-		-		
3270 Inspection Fees	4,705	4,705	4,705	4,705	4,705	4,705	4,705
3282 Rent Stabilization Fees	10,880	12,420	9,900	7,665	7,440	7,440	10,600
3282 Reimbursement for Arbitration Services [3]							
Total Operating Revenues	15,803	17,182	14,605	12,370	12,145	12,145	15,305
Expenditures							
Operating Expenditures	2,897	13,248	1,718	36,528	27,605	27,605	27,605
Net Operating Surplus/Deficit	12,906	3,934	12,887	(24,158)	(15,460)	(15,460)	(12,300)
Transfers From or (To) Other Funds							
4700 4799 To General Fund for RSO Admin by City [4]	(2,815)	(2,468)	-	(2,500)	(3,000)	(3,000)	(3,000)
4700 4799 To General Fund for Inspections by City From Community Fund		(8,000)	(5,000)	(8,000)	(8,000)	(8,000)	(8,000)
Net All Transfers	(2,815)	(10,468)	(5,000)	(10,500)	(11,000)	(11,000)	33,864
Net Fund Surplus or (Deficit)	10,091	(6,534)	7,887	(34,658)	(26,460)	(26,460)	21,564
Beginning Fund Balance	28,110	38,201	31,667	39,554	5,439	4,896	(21,564)
Ending Fund Balance	38,201	31,667	39,554	4,896	(21,021)	(21,564)	

**Sources and Uses Summary
Debt Service (30)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3251 Interest	-	-	-				
Other Revenues	0						
Total Operating Revenues	-	-	-		-	-	-
Expenditures							
4430 4402 Contract Services	-	-	-	-	1,502	1,502	1,502
Total Operating Expenditures	-	-	-	-	1,502	1,502	1,502
Net Operating Surplus/Deficit					(1,502)	(1,502)	(1,502)
Other Non Operating Sources Or (Uses)							
Debt Service							
4430 4501 Principal	(212,346)	(222,140)	(232,385)	(355,760)	(297,350)	(372,618)	(255,754)
4430 4502 Interest	(56,696)	(324,538)	(268,021)	(255,925)	(350,632)	(239,068)	(221,411)
Total Other Non Operating Activities	(269,042)	(546,678)	(500,406)	(611,685)	(647,982)	(611,686)	(477,164)
Transfers From or (To) Other Funds							
From General Fund	119,050	143,369	-	523,765	559,000	522,480	477,165
From Quality of Life Fund	-	205,443	202,674	12,749	4,500	4,500	1,485
From Public Safety Fund	149,958	197,866	299,439	75,172	86,000	84,516	-
Net All Transfers	269,008	546,678	502,113	611,686	649,500	611,496	478,650
Net Fund Surplus or (Deficit)	(34)	0	1,707	1	16	(1,692)	(16)
Beginning Fund Balance	34		0	1,707	(16)	1,708	17
Ending Fund Balance		0	1,707	1,708	0	17	0

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

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3399 Assessments	1,042	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	21	11	2	-	-	-	-
Total Operating Revenues	1,063	1,011	1,002	1,000	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	427	425	425	425	1,200	1,200	950
4167 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	427	425	425	425	1,250	1,250	1,000
Net Operating Surplus/Deficit	636	586	577	575	(250)	(250)	
Transfers from or (to) Other Funds							
To General Fund	-	-	-	(2,375)	(215)	(1,054)	-
From Silverado Assmt Fund							
From General Fund	250	-	-	-	-	-	-
Net All Transfers	250	-	-	(2,375)	(215)	(1,054)	-
Net Fund Surplus or (Deficit)	886	586	577	(1,800)	(465)	(1,304)	
Beginning Fund Balance	1,055	1,941	2,527	3,104	2,639	1,304	
Ending Fund Balance	1,941	2,527	3,104	1,304	2,174		

Sources and Uses Summary
Palisades Landscape Maintenance (35)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3399 Assessments	1,505	1,584	1,558	1,540	1,540	1,540	1,540
3251 Other Revenues	11	10	2	2	10	10	10
Total Operating Revenues	1,516	1,594	1,560	1,542	1,550	1,550	1,550
Expenditures							
4167 4402 Contract Services	1,114	943	671	50	1,580	1,580	900
4167 4403 Utilities				614	0	600	600
4167 4431 Fees	50	50	0	0	50	50	50
Total Operating Expenditures	1,164	993	671	664	1,630	2,230	1,550
Net Operating Surplus/Deficit	352	601	889	878	(80)	(680)	
Transfers From or (To) Other Funds							
To General Fund		0	0	(2,375)	(378)	(156)	0
From Silverado Assmt Fund							
From General Fund	90	0	0	0	2	0	0
Net All Transfers	90	-	-	(2,375)	(376)	(156)	-
Net Fund Surplus or (Deficit)	442	601	889	(1,497)	(456)	(836)	
Beginning Fund Balance	401	843	1,444	2,333	1,418	836	0
Ending Fund Balance	843	1,444	2,333	836	962	0	0

Sources and Uses Summary CDBG Programs (38)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
Grants							
2005 CDBG Econ Dev PTA - Econ Study	35,000						
2006 CDBG General - Pub Wrks	35,000						
CDBG PTA - Projects	500,000	839	-	-	35,000	35,000	-
CDBG Econ Dev PTA - Projects		-	-	-	35,000	35,000	-
Total CDBG Grant Draws	570,000	839	-	-	70,000	70,000	-
Total Operating Revenues	570,000	839	-	-	70,000	70,000	-
Expenditures							
38-4601 CDBG Programs Administration	-	-	-	-	70,000	70,000	-
38-461 Low Income Housing Programs	-	652	-	-	-	-	-
Total Operating Expenditures	-	652	-	-	70,000	70,000	-
Net Operating Surplus/Deficit	570,000	187					
Transfers From or (To) Other Funds							
To General Fund (01)	(580,216)	-	-	-	(187)	(187)	-
To CDBG Rehabilitation Fund (39)	-						
From Affordable Housing Fund (78)							
From CDBG Rehabilitation Fund (39)	30,825						
Net All Transfers	(549,391)	-	-	-	(187)	(187)	-
Net Fund Surplus or (Deficit)	20,609	187			(187)	(187)	
Beginning Fund Balance	(20,609)		187	187	187	187	
Ending Fund Balance Available		187	187	187			

**Sources and Uses Summary
Community Development Program (39)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
1990's Loan and Investment Interest	27,669	22,093	14,796	51,585	22,000	22,000	22,000
1990's Rehabilitation Loans	40,964	107,101	35,020	22,967	36,000	36,000	36,000
Other Revenues							
Total Operating Revenues	68,633	129,194	49,816	74,552	58,000	58,000	58,000
Expenditures							
39-4402 Contract Services				1,277		65,500	52,000
39-4615 Low Income Housing Programs	97,622	36,207	116,163	85,685	63,400	63,400	62,200
39-4479 Community Programs	1,300	1,500	-		-	7,500	
Total Operating Expenditures	98,922	37,707	116,163	86,962	63,400	136,400	114,200
Net Operating Surplus/Deficit	(30,289)	91,487	(66,347)	(12,410)	(5,400)	(78,400)	(56,200)
Transfers From or (To) Other Funds							
To General Fund (01)				-	2	(50,000)	(56,000)
From In Lieu Fund (78)				-		14,494	
To Mobile Home Park (27)							(44,864)
To CDBG Fund (38)	(30,825)			-			
Net All Transfers	(30,825)	-	-	-	2	(35,506)	(100,864)
Net Fund Surplus or (Deficit)	(61,114)	91,487	(66,347)	(12,410)	(5,398)	(113,906)	(157,064)
Beginning Fund Balance	517,510	456,396	547,883	481,536	455,037	469,126	355,220
Ending Fund Balance Available	456,396	547,883	481,536	469,126	449,639	355,220	198,156

**Sources and Uses Summary
Public Safety (40)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
Public Safety Development Impact	161,842	161,550	58,817	14,627	84,516	84,516	-
Interest	7,392	1,716	0	-	1,500	-	-
Other Revenues				-			
Total Operating Revenues	169,234	163,266	58,817	14,627	86,016	84,516	-
Expenditures							
Total Operating Expenditures	-	-	-	12,000	-	-	-
Net Operating Surplus/Deficit	169,234	163,266	58,817	2,627	86,016	84,516	
Transfers From or (To) Other Funds							
To General Fund (01)							
To Equipment Fund (15)	(78,500)	(108,100)	(108,100)	-	-	-	-
To Debt Service Fund (30)	(149,958)	(197,866)	(399,439)	(75,172)	(86,016)	(84,516)	-
Net All Transfers	(228,458)	(305,966)	(507,539)	(75,172)	(86,016)	(84,516)	-
Net Fund Surplus or (Deficit)	(59,224)	(142,700)	(448,722)	(72,545)			
Beginning Fund Balance	723,191	663,967	521,267	72,545	(0)	(0)	(0)
Ending Fund Balance	663,967	521,267	72,545	(0)	(0)	(0)	(0)

Sources and Uses Summary Police Grants (41)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3358 State COPS Grant	100,000	100,000	100,000	100,559	100,000	100,000	100,000
3225 State Gang Violence	9,346	654	10,409		7,500	42,294	8,484
3230 Other Grants - Napa County						-	-
3361 Other Grants - REUDL	-	2,276	-			-	-
3251 Interest	-	379	-			-	-
3289 Other Revenues - ADJ Gang						(37,589)	-
Total Operating Revenues	109,346	103,309	110,409	100,559	107,500	104,705	108,484
Expenditures							
4659 COPS Programs	34,549	27,318	33,442	37,439	35,000	30,000	30,000
4661 GANG Grant Program	15,000	7,500	5,000		5,002	4,705	5,002
4662 REUDL Program	584	-	-		-	-	-
Total Operating Expenditures	50,133	34,818	38,442	37,439	40,002	34,705	35,002
Net Operating Surplus/Deficit	59,213	68,491	71,967	63,120	67,498	70,000	73,482
Other Non Operating Sources Or (Uses)							
Total Other Non Operating Activities	-	-	-		-	-	-
Transfers From or (To) Other Funds							
To General Fund - COPS	(79,976)	(18,312)	(60,000)	(78,910)	(59,998)	(70,000)	(70,000)
To General Fund - ADJ PRIOR YEAR	(6,127)	0	0			(38,418)	
To General Fund - REUDL	(2,590)	0	0				
Net All Transfers	(88,693)	(18,312)	(60,000)	(78,910)	(59,998)	(108,418)	(70,000)
Net Fund Surplus or (Deficit)	(29,480)	50,179	11,967	(15,790)	7,500	(38,418)	3,482
Beginning Fund Balance	25,614	(3,866)	46,313	58,280	65,780	42,490	4,072
Ending Fund Balance	(3,866)	46,313	58,280	42,490	73,280	4,072	7,554

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

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3261 Parking In Lieu Fee	-	17,520	1,457	15,178	-	-	-
3251 Interest	463	242	-	-	-	-	-
3289 Other							
Total Operating Revenues	463	17,762	1,457	15,178	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	463	17,762	1,457	15,178			
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	463	17,762	1,457	15,178			
Beginning Fund Balance	55,381	55,844	73,606	75,063	75,063	90,241	90,241
Ending Fund Balance	55,844	73,606	75,063	90,241	75,063	90,241	90,241

**Sources and Uses Summary
Housing Grant (76)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3250 Interest			-				
3225 HOME Grant		1,829,632	1,271,684	480	25,002	25,002	-
Total Operating Revenues	-	1,829,632	1,271,684	480	25,002	25,002	-
Expenditures							
4616 HOME - Palisades		1,830,856	1,246,643	-	25,002	25,002	-
Total Operating Expenditures	-	1,830,856	1,246,643	-	25,002	25,002	-
Net Operating Surplus/Deficit		(1,224)	25,041	480			
Transfers From or (To) Other Funds							
From General Fund (01)		12,424	(25,041)			-	-
Net All Transfers	-	12,424	(25,041)	-	-	-	-
Net Fund Surplus or (Deficit)		11,200		480			
Beginning Fund Balance		(11,200)			(25,123)	480	480
Ending Fund Balance				480	(25,123)	480	480

Sources and Uses Summary
Quality of Life (77)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
Quality of Life Fee	9,000	10,500	4,500	12,750	4,500	4,500	-
Interest	4,042	-	-	-	-	-	-
Donations	150	100	-	-	-	-	-
Total Operating Revenues	13,192	10,600	4,500	12,750	4,500	4,500	-
Expenditures							
4119 4402 Contract Services							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	13,192	10,600	4,500	12,750	4,500	4,500	-
Transfers From or (To) Other Funds							
To General Fund		(295,854)	-				
To Debt Service Fund		(202,674)	(4,500)	(12,750)	(4,500)	(4,500)	-
Net All Transfers	-	(498,528)	(4,500)	(12,750)	(4,500)	(4,500)	-
Net Fund Surplus or (Deficit)	13,192	(487,928)	-	-	-	-	-
Beginning Fund Balance	474,736	487,928	-	-	-	-	-
Adjustments	-	-	-	-	-	-	-
Ending Fund Balance	487,928	-	-	-	-	-	-

**Sources and Uses Summary
Affordable Housing (78)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3250 Interest	1,241	1,001	2,494	-	500	500	500
3251 In-Lieu housing investment earnings				-	20,000	20,000	-
3278 Developer In Lieu -Affordable Housing	3,876	1,044	800	-	1,000	1,000	-
3289 Other Revenues							
Total Operating Revenues	5,117	2,045	3,294	-	21,500	21,500	500
Expenditures							
Calistoga Affordable Housing Services							
Other		924					
Total Operating Expenditures	-	924	-	-	-	-	-
Net Operating Surplus/Deficit	5,117	1,121	3,294	-	21,500	21,500	500
Transfers From or (To) Other Funds							
To CDBG Fund (39)						(14,494)	-
To Developer Deposit #0078						(17,912)	-
Net All Transfers	-	-	-	-	-	(32,406)	-
Net Fund Surplus or (Deficit)	5,117	1,121	3,294	-	21,500	(10,906)	500
Beginning Fund Balance	144,647	149,764	150,885	154,179	154,179	154,179	143,273
Ending Fund Balance	149,764	150,885	154,179	154,179	175,679	143,273	143,773

**Sources and Uses Summary
Abandoned Vehicle (79)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3790 Abandoned Vehicle Fees	2,867	3,617	4,668	8,530	3,400	3,400	2,500
3251 Interest	355	75	0	-	25	25	-
Total Operating Revenues	3,222	3,692	4,668	8,530	3,425	3,425	2,500
Expenditures							
4790 4402 Contract Services	1,626	-	-	2,357	2,002	2,002	2,002
4790 4823 Equipment							
Total Operating Expenditures	1,626	-	-	2,357	2,002	2,002	2,002
Net Operating Surplus/Deficit	1,596	3,692	4,668	6,173	1,423	1,423	498
Transfers from or (to) Other Funds							
To General Fund (01)	(18,000)	(4,350)	(4,350)	(4,600)	(4,448)	(4,600)	(4,600)
Net All Transfers	(18,000)	(4,350)	(4,350)	(4,600)	(4,448)	(4,600)	(4,600)
Net Fund Surplus or (Deficit)	(16,404)	(658)	318	1,573	(3,025)	(3,177)	(4,102)
Beginning Fund Balance	41,863	25,459	24,801	25,119	22,094	26,692	23,515
Ending Fund Balance	25,459	24,801	25,119	26,692	19,069	23,515	(9,413)

Sources and Uses Summary
Fire Donation (86)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3291 Donations	2,645	0	0	-	-	-	-
Interest	0	2	0	-	-	-	-
Total Operating Revenues	2,645	2	-	-	-	-	-
Expenditures							
4117 4821 Equipment							
4117 4411 Insurance							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	2,645	2					
Other Non Operating Sources Or (Uses)							
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	2					
Beginning Fund Balance	(1,999)	648	648	648	648	648	648
Ending Fund Balance	646	648	648	648	648	648	648

Sources and Uses Summary Recreation Donation (87)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3291 Donations	12,833	7,375	9,320	11,553	4,500	4,500	7,900
Interest	-	28	5,189	-	-	-	-
Total Operating Revenues	12,833	7,403	14,509	11,553	4,500	4,500	7,900
Expenditures							
4152 4401 Materials & Supplies	7,723	3,613	8,403	2,023	500	2,178	2,178
4152 4402 Contract Services	3,093	253	0	1,820	1,800	1,800	1,800
4152 4430 Dues & Subs							
4155 4401 Materials & Supplies		1,005	0	0	0	0	0
4155 4402 Contract Services	320						
4155 4410 Advertising							
Total Operating Expenditures	11,136	4,871	8,403	3,844	2,300	3,978	3,978
Net Operating Surplus/Deficit	1,697	2,532	6,106	7,709	2,200	522	3,922
Transfers From or (To) Other Funds							
To General Fund (01)	(1,000)	(12,000)	(12,000)	(10,703)	(3,000)	0	0
Net All Transfers	(1,000)	(12,000)	(12,000)	(10,703)	(3,000)	-	-
Net Fund Surplus or (Deficit)	697	(9,468)	(5,894)	(2,994)	(800)	522	3,922
Beginning Fund Balance	17,204	17,901	8,433	2,539	1,539	(455)	67
Ending Fund Balance	17,901	8,433	2,539	(455)	739	67	3,989

Sources and Uses Summary
Police Donation (88)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3291 Donations	1,000	900	250	449	252	252	250
3251 Interest	107	39					
Total Operating Revenues	1,107	939	250	449	252	252	250
Expenditures							
4116 4401 Materials & Supplies	1,114	2,360	81	344	200	200	200
4116 4402 Contract Services							
4116 4405 TRAINING & MEETINGS	200						
Total Operating Expenditures	1,314	2,360	81	344	200	200	200
Net Operating Surplus/Deficit	(207)	(1,421)	169	105	52	52	50
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(207)	(1,421)	169	105	52	52	50
Beginning Fund Balance	13,046	12,839	11,418	11,587	11,712	11,692	11,744
Ending Fund Balance	12,839	11,418	11,587	11,692	11,764	11,744	11,794

**Sources and Uses Summary
Traffic Signals (90)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
Traffic Signals Development Impact	-	21,881	0	14,611	8,806	8,806	-
Interest	1,041	487	0	-	-	-	-
Total Operating Revenues	1,041	22,368	-	14,611	8,806	8,806	-
Expenditures				64			36,000
Total Operating Expenditures	-	-	-	64	-	-	36,000
Net Operating Surplus/Deficit	1,041	22,368		14,547	8,806	8,806	(36,000)
Net Fund Surplus or (Deficit)	1,041	22,368		14,547	8,806	8,806	(36,000)
Beginning Fund Balance	124,662	125,703	148,071	148,071	164,089	162,618	171,424
Ending Fund Balance	125,703	148,071	148,071	162,618	162,895	171,424	135,424

**Sources and Uses Summary
Northwest Drainage (94)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
Development Impact	74	879	492	-	-	-	-
Interest	13	8		-	-	-	-
Total Operating Revenues	87	887	492	-	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	87	887	492				
Net Fund Surplus or (Deficit)	87	887	492				
Beginning Fund Balance	1,438	1,525	2,412	2,904	2,904	2,904	2,904
Ending Fund Balance	1,525	2,412	2,904	2,904	2,904	2,904	2,904

**Sources and Uses Summary
Tree Mitigation (TR)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3289 Other Revenues	390	400	4,200	300	250	250	250
3251 Interest	194	82	360	-	-	-	-
Total Operating Revenues	584	482	4,560	300	250	250	250
Expenditures							
Total Operating Expenditures	-	-	4,200	-	-	-	2,500
Net Operating Surplus/Deficit	584	482	360	300	250	250	(2,250)
Other Non Operating Sources Or (Uses)							
Total Other Non Operating Activities	-	-	-	-	-	-	-
Transfers from or (to) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	584	482	360	300	250	250	(2,250)
Beginning Fund Balance	13,035	13,619	14,101	14,461	15,176	14,761	15,011
Ending Fund Balance	13,619	14,101	14,461	14,761	15,426	15,011	12,761

**Sources and Uses Summary
City Hall (CH)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3289 Other Revenues	-	-		50,584	-	-	-
3251 Interest	-	-		-	-	-	-
Total Operating Revenues	-	-	-	50,584	-	-	-
Expenditures							50,584
Total Operating Expenditures	-	-		-	-	-	50,584
Net Operating Surplus/Deficit				50,584			(50,584)
<i>Other Non Operating Sources Or (Uses)</i>							
Total Other Non Operating Activities	-	-	-	-	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)				50,584			(50,584)
Beginning Fund Balance						50,584	50,584
Ending Fund Balance				50,584		50,584	

**Sources and Uses Summary
Vamos Program (VP)**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3289 Other Revenues	-	-		1,060	-	-	-
3251 Interest	-	-		-	-	-	-
Total Operating Revenues	-	-	-	1,060	-	-	-
Expenditures				100			
Total Operating Expenditures	-	-		100	-	-	-
Net Operating Surplus/Deficit				960			
<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)				960			
Beginning Fund Balance				1,190		2,150	2,150
Ending Fund Balance				2,150		2,150	2,150

**Sources and Uses Summary
TDA - Street/Bike & Pedestrian**

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3225 MTC Street allocations				26,869	-	40,000	60,000
3251 Interest				-	-	-	-
Total Operating Revenues	-	-	-	26,869	-	40,000	60,000
Expenditures				26,869		40,000	60,000
Total Operating Expenditures	-	-	-	26,869	-	40,000	60,000
Net Operating Surplus/Deficit							
<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)							
Beginning Fund Balance							
Ending Fund Balance							

Sources and Uses Summary Community Pool (89)

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Revenues							
3251 Interest		30	0	0	0	0	0
3291 Donations			0	0	0	0	0
Total Operating Revenues	-	30	-	-	-	-	-
Expenditures							
5451 4402 Escrow Fees	850	850	0	0	0	0	0
Total Operating Expenditures	850	850	-	-	-	-	-
Net Operating Surplus/Deficit	(850)	(820)					
Other Non Operating Sources Or (Uses)							
Total Other Non Operating Activities	-	-	-	-	-	-	-
Transfers From or (To) Other Funds							
To General Fund for Pool Project		(1,594,904)	0	0	0	0	0
Contributions for Community Pool		1,597,624	0	0	0	0	0
Net All Transfers	-	2,720	-	-	-	-	-
Net Fund Surplus or (Deficit)	(850)	1,900					
Beginning Fund Balance	(1,050)	(1,900)					
Ending Fund Balance	(1,900)						

Sources and Uses Summary
Equipment Replacement Fund

	Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
Operating Revenues							
Charges for Services							
3302 Equipment Mntc & Operations	166,972	179,400	186,808	248,658	186,800	246,650	303,243
3303 Computer System	52,728	56,700	58,992	58,998	59,000	59,000	95,761
3290 Gas & Oil Payments	107,957	91,059	629	-	78,050	-	-
3291 Donations - Police Trust/Fire Assn	143,000	2,600	-	14,000	-	21,000	-
3289 Other Revenues	2,401	16	-	7,378	-	-	-
Total Operating Revenues	473,058	329,775	246,429	329,034	323,850	326,650	399,004
Operating Expenses							
Equipment Maintenance & Replacement							
Supplies and Services	148,581	123,731	60,354	105,714	146,900	146,900	88,103
Depreciation	181,901	186,364	156,524	50,154	185,000	185,000	185,000
Total Equipment	330,482	310,095	216,878	155,868	331,900	331,900	273,103
Computer System Maintenance & Replacement							
Contract Services	51,403	40,793	46,000	39,964	47,200	47,200	40,383
Supplies and Services	70,765	16,390	16,187	5,183	7,100	7,100	-
Depreciation	49,213	36,766	34,303	49,481	50,000	50,000	50,000
Total Computer System	171,382	93,949	96,490	94,629	104,300	104,300	90,383
Total Operating Expenditures	501,863	404,044	313,369	250,497	436,200	436,200	363,486
Net Operating Surplus/Deficit	(28,805)	(74,269)	(66,940)	78,536	(112,350)	(109,550)	35,518
Other Non-Operating Sources Or (Uses)							
Interest Earnings	27,793	931	3	-	4,000	-	-
Sale of Property (Gain)	7,787	2,158	(657)	-	1,000	-	-
Lease Proceeds				248,460	222,900		
Lease Payments	(238,123)	(71,672)	(58,989)	(64,909)	(169,107)	(169,107)	(155,674)
Equipment Purchases							
Vehicles	(60,103)	-	-	(209,292)	-	-	(1,000)
Computer System	(29,751)	-	(5,704)	(11,516)	-	-	-
Miscellaneous Office	(5,497)	(1,626)	-	-	-	(41,500)	(24,000)
Miscellaneous Field	(3,152)	-	(603)	-	-	-	-
Sub Total Equipment	(98,503)	(1,626)	(6,306)	(220,808)	-	(41,500)	(25,000)
Total Other Non-Operating Activities	(301,047)	(70,209)	(65,949)	(37,257)	58,793	(210,607)	(180,674)
Transfers From or (To) Other Funds							
To Wastewater Fund			(493,071)				
From Water Fund			18,154				
From Wastewater Fund			18,155				
From Public Safety Fund	108,274	144,410	108,101	-	146,053	-	-
From General Fund							
Water Fund for Equipment Reserve							
Auditors Adjustments (assets- liabilities)	96,908	(106,006)	(122,879)	(90,003)			
Add Back Depreciation	231,113	223,130	190,827	99,635	235,000	235,000	235,000
Net All Transfers	436,295	261,534	(280,713)	9,632	381,053	235,000	235,000
Net Fund Surplus or (Deficit)	106,443	147,056	(413,601)	50,911	327,496	(85,157)	89,844
Beginning Working Capital	286,469	392,912	509,968	96,367	434,311	147,278	62,121
Ending Working Capital	392,912	509,968	96,367	147,278	761,807	62,121	151,965

City of Calistoga

Fiscal Year 12-13 Budget

Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
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Department: **Administrative Services**
 Program: **Equipment Maintenance & Replacement**
 Account Code: **15-4970**

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	2,112	525	-	204	200	200	-
4402	CONTRACT SERVICES	5,792		10,760				
4403	UTILITIES				534			
4404	REPAIRS & MAINTENANCE	40,499	37,706	33,894	46,403	60,000	60,000	42,603
4405	TRAINING & SEMINARS: STAFF	20						
4415	POSTAGE & REPRODUCTION	15				5,000	5,000	2,000
4417	Fuel & Oil	100,144	85,500	1,788		79,500	79,500	2,500
4429	PHONE			13,912	56,558			40,000
4432	LEASE				-			
4433	COPS Expense				778			
4821	MISC FIELD EQUIPMENT	3,152		603	340	200	200	-
4822	MISC OFFICE EQUIPMENT	5,497	1,626			2,000	2,000	-
4515	EQUIPMENT REPLACEMENT	60,103			897			1,000
SUBTOTAL		217,334	125,357	60,957	105,714	146,900	146,900	88,103
OTHER								
4505	DEPRECIATION	181,901	186,364	156,524	50,154	185,000	185,000	185,000
4506	ASSET WRITEOFF							
SUBTOTAL		181,901	186,364	156,524	50,154	185,000	185,000	185,000
TOTAL PROGRAM BUDGET		399,234	311,721	217,481	155,868	331,900	331,900	273,103

City of Calistoga

Fiscal Year 12-13 Budget

Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
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Department: Administrative Services

Program: Computer System

Account Code: 15-4975

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES:	152				300	300	-
4402	CONTRACT SERVICES				-			
	Web Redesign and Support	40,500	40,500	40,500	1,978	5,000	5,000	6,683
	IT Support	33,154	2,251	3,254	29,086	35,000	35,000	26,500
	Red Condor Services	650	650	750	1,700	-	-	-
	Financial System Support	6,850	6,850	7,200	7,200	7,200	7,200	7,200
4404	REPAIRS & MAINTENANCE							
4405	TRAINING & SEMINARS: STAFF	-			-	-	-	-
4415	POSTAGE & REPRODUCTION							
4429	PHONE	4,612	4,931	4,780	250	6,800	6,800	-
4432	LEASE	6,500			-			
4821	MISC FIELD EQUIPMENT							
4822	MISC OFFICE EQUIPMENT	-						
4823	MISC COMPUTER	29,751	9,458	5,704	4,933			-
	SUBTOTAL	122,169	64,640	62,187	45,148	54,300	54,300	40,383
OTHER								
4505	DEPRECIATION	49,213	36,766	34,303	49,481	50,000	50,000	50,000
	SUBTOTAL	49,213	36,766	34,303	49,481	50,000	50,000	50,000
TOTAL PROGRAM BUDGET		171,382	101,406	96,490	94,629	104,300	104,300	90,383

City of Calistoga

Fiscal Year 12-13 Budget

Actual FY 07-08	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Proposed Budget FY 12-13
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Department: Administrative Services
 Program: Lease Payments
 Account Code: 15-4430

OTHER								
4402	CONTRACT SERVICES	1,600	2,981	2,548	-	1,200	1,200	-
4432	Rental Payments - Copier/Printer/Fax/Scanner	70,948	22,813	18,223	12,752	31,500	31,500	42,117
4432	Fire Engines, Vehicles & Computer Equipment	165,576	45,879	38,218	52,158	61,000	61,000	71,812
4432	Public Works Vehicle					-	-	-
4432	CAD/RMS System					25,407	25,407	24,000
4432	Public Works Street Sweeper & Other Equipment					50,000	50,000	41,745
SUBTOTAL		238,123	71,672	58,989	64,909	169,107	169,107	179,674
TOTAL PROGRAM BUDGET		238,123	71,672	58,989	64,909	169,107	169,107	179,674

**City of Calistoga
Salary Schedule FY 12-13
Non-Represented Employees**

Position Title	Range	Annual Salary	
		Beginning	Ending
City Manager	Contract	\$137,750	\$137,750
Administrative Services Director	24	\$85,404	\$103,824
Community Resources Director	24	\$85,404	\$103,824
Executive Secretary	9	\$41,052	\$49,944
Fire Chief	24	\$85,404	\$103,824
Planning and Building Director	24	\$85,404	\$103,824
Police Chief	24	\$85,404	\$103,824
Public Works Director/City Engineer	26	\$94,164	\$114,480
Administrative Analyst/Deputy City Clerk	14	\$52,428	\$63,732
Associate Civil Engineer	22	\$77,460	\$94,164
Building Official	18	\$63,732	\$77,460
City Clerk	14	\$52,428	\$63,732
Maintenance Superintendent	18.1	\$64,776	\$78,720
Plant Superintendent	18.1	\$64,776	\$78,720
Police Lieutenant	Council Minute Action 10/07/97		
Aquatics/Recreation Manager	20	\$70,236	\$85,404
Recreation Superintendent	17 CPEA	\$68,820	\$83,640
Senior Civil Engineer	23	\$81,324	\$98,844
Senior Planner	22	\$77,460	\$94,164

City of Calistoga
Salary Schedule FY 12-13
Calistoga Police Officers Association (CPOA)

Position Title	Range	Annual Salary	
		Beginning	Ending
Police Officer	PO	\$57,972	\$70,440
Senior Police Officer	SPO	\$60,888	\$73,932
Sergeant	SGT	\$69,996	\$85,020
Dispatch Supervisor	DISPS	\$51,252	\$62,256
Dispatcher	DISP	\$46,560	\$56,628

**City of Calistoga
Salary Schedule FY 12-13
Calistoga Professional Firefighters Association (CPFA)**

Position Title	Range	Annual Salary	
		Beginning	Ending
FireFighter		\$56,567	\$68,753

City of Calistoga
Salary Schedule FY 12-13
Calistoga Public Employees Association (CPEA)

Position Title	Range	Annual Salary	
		Beginning	Ending
Account Clerk	5	\$38,328	\$46,608
Administrative Secretary	8.2	\$45,264	\$55,032
Administrative Analyst	12	\$53,940	\$65,544
Administrative Service Technician	12.1	\$54,504	\$66,192
Assistant Planner	13.3	\$58,320	\$70,896
Associate Planner	14.4	\$61,824	\$75,144
Building Inspector	14	\$59,460	\$72,252
Emergency Program Coordinator/ Administrative Analyst	14	\$59,460	\$72,252
Maintenance Technician I	7	\$42,276	\$51,348
Maintenance Technician II	9	\$46,608	\$56,652
Maintenance Technician III	11.4	\$53,412	\$64,908
Plant Operator I	8	\$44,352	\$53,940
Plant Operator II	10.2	\$49,908	\$60,648
Plant Operator III	12.3	\$55,572	\$67,500
Recreation Technician	7	\$42,276	\$51,348
Senior Account Clerk	9	\$46,608	\$56,652

City of Calistoga
Salary Schedule FY 12-13
Calistoga Part-Time Employees

Position Title	Hourly Payroll		
	Step 1	Step 2	Step 3
Paid Call Asst Fire Chief	NA	NA	NA
Paid Call Fire Captain	\$15.90	\$16.65	\$17.43
Paid Call Fire Engineer	\$14.66	\$15.34	\$16.06
Paid Call Firefighter	\$13.42	\$14.04	\$14.69
Seasonal Firefighter	Varies with Paid Call Position Assigned		
Community Policing Technician	\$15.99	\$0.00	\$0.00
Parking Enforcement Officer	\$9.97	\$0.00	\$0.00
Parking Enforcement Supervisor	\$10.56	\$0.00	\$0.00
Police Dispatcher	Hourly Rate of First Step of Full Time Dispatcher		
Office Assistant	\$17.00	\$18.00	\$19.00
Translator	\$10.96	\$0.00	\$0.00
Student Intern	\$10.98	\$11.53	\$12.08
Recreation Aide	\$9.00	\$9.50	\$10.00
Recreation Leader	\$10.50	\$11.00	\$11.50
Senior Recreation Leader	\$12.00	\$12.50	\$13.00
Speciality Instructor I	\$14.00	\$16.00	\$18.00
Speciality Instructor II	\$20.00	\$25.00	\$30.00
Facility Attendant	\$15.00	\$16.50	\$18.00
Camp Director	\$14.00	\$14.50	\$15.00
Junior Life Guard	\$9.00	\$9.50	\$10.00
Life Guard I	\$10.00	\$10.50	\$11.00
Life Guard II	\$12.00	\$12.50	\$13.00
Water Safety Instructor I	\$10.00	\$10.50	\$11.00
Water Safety Instructor II	\$13.00	\$13.50	\$14.00
Point of Sales	\$9.00	\$9.50	\$10.00
Head Life Guard	\$13.00	\$14.00	\$15.00
Pool Manager	\$18.00	\$19.00	\$20.00

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GLOSSARY OF BUDGET TERMS

The City's budget contains specialized and technical terminology, which is unique to public finance and budgeting. To help the reader understand the terms, a glossary of budgetary terms has been included in the document.

Accounting System - The financial records and procedures that identify, record, classify, summarize and report information on the financial transactions, position and accountability for assets and liabilities of the city government.

Adopted Multi-year Budget – A document of budget detail that is adopted by the City Council every two years and updated annually. It contains information on revenue estimates, positions, descriptions of the city services and appropriations for city services and improvement projects approved by the City Council.

Allocated Costs - An expense charged by one department/division to another for services performed or expenditures of a general nature, which are charged to one main account and allocated to other departments/divisions by a specified formula.

Appropriation - An authorization to spend made by resolution of the City Council, which permits the City to incur obligations and spend funds as approved in the adopted multiyear budget. Appropriations are made at a Department or Capital Project level.

Appropriation Limit - State law (Proposition 4, 1979 and Proposition 111, 1990 added and amended Article XIII-B of the State Constitution) requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. The limit is based on appropriations only from proceeds of taxes, as defined by the law, with certain exclusions. Guidelines were developed to define and implement the changes and establish the annual audit requirements. The limit amount can be increased each year by a formula that uses a combination of percent changes in Statewide Per Capita Income (PCI), City or County Population and Non-residential assessed valuation. The appropriation limit and annual growth factors used to calculate the limit is set by resolution when the annual budget is adopted. The appropriation limit can only be set one year at a time due to the annual State generated factors needed to set the limit.

Assessed Valuation – An annual value of real or personal property established by the County Assessor each January 1st, which is used to generate property taxes from the property tax rates. The property values were established by State Law in 1978 (Proposition 13) and can be adjusted by the County Assessor by either the Statewide Per Capita Income (PCI), the maximum annual increase of 2%, actual sales price, improvements and/or other adjustments allowed by State law.

Assessments - A levy made by the City or other public agencies against certain properties pay for all or part of the costs of a specific capital improvement or annual services that primarily benefits those properties. The City has levied Silverado and Palisades landscape maintenance assessments and Mora Ave. street improvement assessments.

GLOSSARY OF BUDGET TERMS

Authorized Positions - The number of full time and permanent part time staff identified within a department, division or program measured on a full time equivalent (FTE) basis.

Bonds – A legal obligation to repay money loaned to the City for public improvements.

Budget - A financial plan for a specific period of time, generally a fiscal year, identifies the estimated revenues and expenditures for municipal services.

Budget Amendment – An adjustment to the adopted budget by the City Council or the City Manager. Adjustments to budget within departmental budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balance or new revenue sources or shifts between departments or capital improvement projects.

Capital Improvement Projects (CIP) - Annual appropriations in the City's budget for capital improvement projects such as street or park improvements, building construction and various kinds of major facility maintenance. They are often multi-year projects, which require funding beyond the one-year period of the annual budget.

Capital Outlay - Expenditures relating to the purchase of furniture, land, vehicles, computers and equipment.

Certificates of Participation (COPS) – COPS are long-term financing instruments issued to fund the acquisition of equipment or the acquisition, construction or rehabilitation of real property. They are usually structured as a lease arrangement, with payments made from a specified fund.

COLA - Cost of living adjustment as a percentage change from one year to the next. Generally applied to salaries and primarily based on the CPI (see explanation below).

CPI – Consumer price index as a percentage of change from one year to the next. A statistical measure of consumer related costs provided by the U.S. Department of Labor signifying the cost of living and economic inflation. The City uses the San Francisco-Oakland-San Jose area All Consumer indices calculated either as a point-to-point in April or median from June to April for various budget items such as labor costs. Changes in other commodity costs are generally based on more discreet indices for that particular commodity.

Contingency or Emergency Reserve- A budgetary reserve set aside for emergency or unanticipated expenditures, revenue shortfall and/or unknown expenditures, such as those for pending legal settlements. Currently established for the general fund at 10% of expenditures.

GLOSSARY OF BUDGET TERMS

Comprehensive Annual Financial Report (CAFR) – An annual report, audited by an independent auditor that reports the prior year financial transactions with a comparison to the budget.

Cost Recovery - The establishment of user fees, which recover all or a portion of the cost of providing services.

Debt Service - The payment of principal and interest on borrowed funds such as bonds, COPs, or leases.

Debt Service Fund - A fund established to account for the payment of general long-term debt, leases and other payments of principal and interest.

Department - A major administrative segment of the city organization, which has overall management responsibility for services or capital improvement projects.

Designated Fund Balance - A portion of fund balance set aside to pay for special programs or expenditures in a future period.

Division or Program - A unit of organization, which reports to a department.

Encumbrance - An amount of money committed for the payment of goods and services not yet received or paid for.

Enterprise Funds - A fund established to account for certain financial and operated activities in a manner similar to private business enterprises. The City Water and Wastewater systems are enterprise funds. This method of accounting allows for the costs of providing services to be fully recovered through user fees. (The City also had a Transit enterprise fund when it was directly operating a transit system).

Estimated Revenue - The amount of revenue expected in during a fiscal year.

Expenditures or Expenses – To spend money or use fund resources. Expenditures include operating expenses, debt service and capital outlays.

Expenditure Category - A basis for distinguishing types of expenditures. The major expenditure categories used by the City are Personnel Services, Services and Supplies, Other, Debt Service and Capital Projects.

Expenditure Detail or Accounts – Specific types of expenditures within a Department program, such as, full-time salaries, materials & supplies, phone, repairs & maintenance, electricity, fuel and other specific types or expenditures.

GLOSSARY OF BUDGET TERMS

Fiscal Year (FY) - A twelve month time period signifying the beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 for its fiscal year.

Fixed Assets – Land, buildings, vehicles, equipment and other improvements that have a long tangible use to the City.

Full Time Equivalent (FTE) - Part time and hourly positions expressed as a fraction of full time positions (2080 hours per year for all positions except Fire. Firefighter positions are 2912 hours per year). Example: 3 part time positions working 1040 hours each will equal 1 ½ FTE's.

Fund - A fiscal and accounting method to record financial transactions for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources. Part of a municipal fund accounting system governed by generally accepted accounting principles (GAAP) issued by the Governmental Accounting Standards Board (GASB).

Fund Balance – As used in the Budget, fund balance reflects the available resources in governmental type funds, including any reserves. For Enterprise or proprietary type of funds working capital is similar to fund balance.

General Fund (GF) - the fund used to account for the major operating revenues and expenditures of the City, except for those resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property, sales, transient occupancy and other taxes, service fees and revenues from the State. The General Fund provides the primary municipal services such as park and street maintenance, recreation, planning, building inspection, fire and police services and support services.

General Government – An accounting grouping of administrative departments/divisions (Support Services, City Council, City Clerk, City Treasurer) that provide general government support to the operating departments, which provide direct services to the community.

General Reserve – a designated reserve of fund balance or working capital amounts that is available for allocation by the City Council during the year. In the General fund the goal is to maintain a general reserve of 20% of operating expenditures, in addition to the contingency or emergency reserve of 10%. In other funds, the use and amount of general reserves vary.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards and guidelines for financial accounting and reporting.

Goals - Tasks or projects, which identify the focus of a program's activities within the budget year.

GLOSSARY OF BUDGET TERMS

Grants - Contributions of cash or other assets from another governmental agency to be used or expended for a specific purpose, activity or facility.

Gross - Amount prior to any deductions.

Homeowner Exemption and Subvention– A State adopted exemption or reduction in assessed valuation of \$7,000 for residential homeowners. This reduces the amount of property tax paid by the homeowner to the County. The State then provides a subvention, or payment, to the City equal to the reduced property tax.

Independent Auditor – an qualified independent accountant that is appointed by the City Council to annually audit the City accounting system and financial statements according to specific guidelines established by the Governmental Accounting Standards Board (GASB).

Infrastructure - A substructure or underlying foundation on which the continuance or growth of a community is dependent; such as streets, sidewalks, water system, wastewater system and storm drains.

Interfund Transfers - Movement of money from one fund to another within the City accounting and budget system.

Intergovernmental Revenue - Grants, entitlements and cost reimbursements from another federal, state or local government unit.

Internal Service Fund - A fund used to account for the services provided by one department/division to other departments on a cost reimbursement basis. The City uses an internal service fund for Equipment and computer systems replacement and maintenance.

Long Term Debt - Debt with a maturity of more than one year after the date of issue.

Mission Statement - A broad direction based on the needs of the community. A mission is general and timeless; it is not concerned with a specific achievement in a given time period.

GLOSSARY OF BUDGET TERMS

Motor Vehicle License Fee (Motor Vehicle In-Lieu Fees) – This is a 2% fee of the value of motor vehicles that is levied by the State. These funds are used by the State to fund local governments and are allocated as follows: 30.5% to Cities by population, 30.5% to Counties by population, 18.75% to Cities and Counties to offset specific reductions in other State imposed revenues and 25% to Counties to offset additional costs of health and welfare programs shifted from the State to Counties. The allocation of a portion of the fee is “In-Lieu” of Cities imposing a separate property tax on motor vehicles. In 1998 legislation was adopted to reduce the Motor Vehicle License Fee with annual credits of up to 67% if State General Fund revenues come within certain revenue targets. If the State revenue targets are not achieved, then the credits are to be dropped. The legislation also provided an annual backfill of the revenue loss to local governments due to the credits.

Net - Amount after consideration of any adjustments.

Objectives - Statements of measurable results to be accomplished within a specific time frame. Objectives support long term goals.

Operating Budget - A financial plan for the provision of direct service and support functions that provide basic government services. The operating budget contains appropriations for such expenditures as salaries, benefits, services, supplies, and may include capital outlay and debt service. It does not include transfers from or to other funds, capital improvement or special project expenditures or other typical non operating revenues or expenses.

PARSAC – Public Agency Risk Sharing Authority of California is a joint powers authority of a number of cities and public agencies formed to provide a general liability, property and workers compensation self insured and excess insurance pool.

Performance Measurement - The performance measures provide an indicator of the amount of work performed or measures the quality of effectiveness of work performed by a department or program from year to year.

PERS – California Public Employees Retirement System. Also known as CalPERS.

Position Classification - Includes job titles, job grades and job families for an overall job level.

Program - A organizational unit that provides a service.

GLOSSARY OF BUDGET TERMS

Property Tax Rates – The various tax rates by different government agencies that are charged by the County Tax Collector and generate property taxes based on the net assessed valuation of real and personal property. This includes a statewide base rate of 1% of assessed valuation, which is allocated among the various local agencies – County, City, School District and Special Districts. Also includes additional rates, generally adopted by the voters in the applicable agencies after 1978, for debt service or other services. The City receives an estimated .15% portion of the 1% in basic property taxes paid by property owners.

Property Tax Revenue Allocation - The allocation of the 1% base rate to the County, City, School District and Special Districts on a complex formula determined by state law and known as the 'AB 8 formula'. This formula allocates annual property tax revenues in generally the same percentage as local agencies received in 1978 prior to the adoption of Proposition 13, Tax Reform Act. However, over the years, additional voter approved propositions and the State legislature have adjusted the formula. The last adjustment, Educational Revenue Augmentation Funds (ERAF) shifted an estimated 33% of the property tax from Cities, Counties and Special Districts to School Districts. The revenue is recorded in the General fund to fund general municipal services.

Propositions – The State Constitution provides for an initiative process through ballot propositions to allow the voters to directly establish constitutional amendments and laws. Over the years, many propositions have been approved that affect the revenues and authority of the City. Below are summaries of some of the major propositions:

Proposition 4– In 1979 the voters added and amended Article XIII B of the State Constitution, which requires the City to set an appropriation limit for each fiscal year, that is, how much the City can spend from certain revenues. Please see definition of Appropriation Limit.

Proposition 13 – In 1978 the voters approved Article XIII A of the State Constitution, which limited the ability of local governments to impose property taxes, reduced and established a limitation on the annual increases in assessed valuations and required a two-thirds vote of the people for local special taxes. Implementation of this law significantly changed the funding of local governments and shifted control to the State. Please see the definition of Property Tax Rates and Revenue Allocation. Over the years, there have been a number of other propositions that have modified and added to Proposition 13.

Proposition 62 – In 1986 the voters approved a requirement for a majority vote of the people for general taxes.

Proposition 98 – In 1990 the voters approved minimum annual funding from the State General fund for public schools and community colleges. This has an indirect affect of limiting State funds available for allocation to Cities and Counties.

GLOSSARY OF BUDGET TERMS

Proposition 111 – In 1990 the voters approved an increase in the State Gas tax and allocated a portion to Cities and Counties. In addition, modifications to Proposition 4 were approved.

Proposition 172 – In 1993 the voters approved a .5% increase in the Sales tax to be allocated to Cities (approximately 6% of total revenues generated) and Counties (94% of revenues) for Public Safety purposes.

Proposition 218 – In 1996 the voters approved far reaching changes in procedural steps to adopt taxes, assessments and certain fees (property related charges for services). This proposition also placed in the State Constitution the majority vote requirement for general taxes and two-thirds vote for special taxes. In addition, any election on general taxes must be held at a regularly scheduled election when members of the City Council are elected.

Reserves – A type of account used to designate a portion of the fund balance or working capital for a specific future use. Some reserves are required by grant or debt/lease agreements. Reserves are designated for specific or general purposes as part of the annual budget adoption and reviews.

Revenue - Increases in fund resources. Revenues include cash or equivalents from user service fees, taxes, permits, licenses, interest earnings and other sources. Revenue generally does not include bond or loan proceeds or transfers from other funds.

Revenue Bonds – Cities can pledge the restricted revenues of an enterprise system or other special fund to repay bonds or COPs for improvements. The City uses of revenue financing are for water and wastewater system improvements.

Revised Budget - The Adopted Budget adjusted during the year or at the Mid Year or Mid Term updates by City Council resolution.

Risk Management - All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

Sales Tax – A State and Local tax levied on generally retail sales, which a portion is allocated to the City under the 1955 Bradley-Burns Act. In Napa County the 2003 sales tax rate is 7.75%. The revenue from the sales tax rate is allocated as follows; 1% to the City based on sales within the City, .5% to the Napa County Flood Protection Authority on sales within the County, .25% for Statewide Transportation purposes, .5% for Local Public Safety to Counties and Cities, and 5.5% for the State. Changes in the local rate may be imposed by a vote for general (majority) or special purposes (two-thirds). The revenue is recorded in the General fund to fund general municipal services.

GLOSSARY OF BUDGET TERMS

Special Revenue Funds – These funds are restricted to specific uses by Federal, State or City laws or policies. They are used to account for the expenditures of the restricted revenues, such as gasoline taxes, grants, donations, development fees and other special revenues.

Subsidy - Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

Subventions - Revenues collected by the State (or other level of government), which are allocated to the City of a formula basis. The major subventions received by the City come from the State of California and include motor vehicle license fee (VLF), Homeowner exemption and gasoline taxes. Subventions are generally allocated by population or other formulas.

Support Services - A grouping of administrative departments/divisions (City Manager, Legal Services, Finance, Non-Departmental and Risk Management) that support the operating departments, which provide direct services to the community.

Taxes - Compulsory charges levied by a government, through a vote of the people, on a specific basis or to a specific group of taxpayers to finance services performed for the common benefit. The taxes directly levied by the City are Transient Occupancy, Business License and Real Property Transfer. The tax revenue is part of the General fund and used for general city services.

Transfers From or To Other Funds – Approved transfers of money between funds to better account for the expenditure of funds.

Transient Occupancy Tax - This is a 12% local general tax on the rental of hotel, motel, Spa, Bed & Breakfast and other rentals of less than 30 days. The revenue is recorded in the General fund to fund general municipal services.

User Service Fees or Charges - Fees charged to users of a particular service provided by the City. Fees are established based upon cost recovery policy decisions reviewed on an annualized basis.

Utilities - A public service such as gas, electricity, phone, water, wastewater, refuse, cable or transit. The City owns, sets the rates and directly operates the water and wastewater utility services. The City contracts with the Napa County Transportation Planning Agency for the operation of the transit system. The City has a franchise agreement with a Comcast to provide cable services and is extensively regulated by Federal and State laws. The City is a member of the Upper Valley Joint Powers Authority, which provides refuse services, through a franchise agreement with a private firm. The gas, electricity and phone utilities are provided by private investor owned firms and are governed by the State Public Utilities Commission and State laws.

GLOSSARY OF BUDGET TERMS

Working Capital – A term used to express the cash or equivalents equity of a fund. It is determined by the current assets less the current liabilities. It provides a measure of resources available to be used in the current or next fiscal year. It is generally used to show the available resources in enterprise funds, such as the City's water and wastewater funds. In the General and Special Revenue funds the fund balance is similar to working capital.