

## General Fund Special Projects

### Services and Development Impact Fee

This special project will consist of updates to the various fees for services provided by the City to recover all of the direct and indirect cost of providing the service from the users. The project will also review and update the municipal code for various one time development impact and water/wastewater connection fees related to new or expanded development in the City. The updates will use the General Plan, Urban Design Plan and Utility Facilities plans as a basis for development impact fees.

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## General Fund Special Projects Summary

Project #	Description	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
<b>Special Projects</b>								
4402	Urban Design Plan	26,890	(754)	3,121	25	9,000	9,000	-
4603	Section 504 Self Evaluation & Transition Plan	56,738	-	-	-	-	-	-
4670	Housing Element Update	-	-	5,117	415	-	14,000	-
4671	CDBG Economic Development Plans	-	-	-	-	-	-	-
4604	Busk Abatement 2007	43,188	154,434	6,380	-	-	-	-
4605	Karpak Abatement 2008	12,552	12,556	-	-	-	-	-
4606	Community Enhancement and Beautification	4,533	19,451	716	-	-	-	-
4607	Services and Development Impact Fee Updates	-	-	-	3,070	55,000	-	56,000
4608	Green Initiatives	-	866	1,011	2,290	2,500	-	-
4609	Conservation and Safety General Plan Updates	-	-	-	-	-	-	-
<b>Total Special Projects Costs</b>		<b>143,901</b>	<b>186,553</b>	<b>16,345</b>	<b>5,800</b>	<b>66,500</b>	<b>23,000</b>	<b>56,000</b>
<b>Funding Sources for Special Projects</b>								
General Fund		100,713	32,119	4,848	5,385	66,500	23,000	-
Rehab Loan Program		-	-	5,117	415	-	-	-
Community Development Fund		-	-	-	-	-	-	56,000
CDBG Planning and Technical Assistance Grants		-	-	-	-	-	-	-
Property Special Tax Assessment		43,188	154,434	6,380	-	-	-	-
<b>Total Funding Sources</b>		<b>143,901</b>	<b>186,553</b>	<b>16,345</b>	<b>5,800</b>	<b>66,500</b>	<b>23,000</b>	<b>56,000</b>

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## **Enterprise Funds Water and Wastewater Enterprises**

### **Water System**

#### **Water Distribution**

The Water Distribution Program maintains all of the City's water mains (32 linear miles), carries out replacement projects when necessary and installs new water mains when required. The Program is proactive in the maintenance of valves, meters, and hydrants to help prevent unexpected interruptions in the water distribution system and to ensure the availability of water for fire suppression services. Water meter reading is performed by this Program as well, reading over 3,000 water meters. The maintenance technicians participate in on-going education for certification in water distribution through the State Department of Public Health. The goal of this Program is to continue to provide and maintain the City's water distribution system.

#### **Water Treatment**

The Water Treatment Program operates and maintains the Kimball Water Treatment Facility, the Feige Canyon Water Tank, and the North Bay Aqueduct pump station to ensure that safe potable water is delivered to the City's residents. The Kimball Water Treatment Facility can treat up to 700,000 gallons per day. The Operators participate in on-going education for certification in water treatment through the State Department of Health Services. The goal of this Program is to continue to provide safe potable water to the City's residents.

#### **Water Operations**

The Water Operations Enterprise Revenue Fund is anticipating an ending balance of approximately \$231,577 as of June 30, 2012. Based on activity during the fiscal year, it is anticipated that the water fund balance will end with a deficit balance of \$46,535 by June 30, 2013. The General Fund will transfer \$46,535 to the Water Operations fund to cover the deficit fund balance.

City staff with the assistance of a consultant will complete a comprehensive review of the adopted Water and Wastewater rate studies to determine why the various assumptions in the rate studies have not generated the working capital projected.

#### **Water Capital**

The Water Capital Fund is expected to end fiscal year 2012-13 with a deficit balance of \$37,023 which will be covered by reserves from the General Fund. This is primarily because revenue from connection fees will be low due to no



anticipation of new development in the City. Capital spending has been kept to a minimum during the fiscal year. Projects to be undertaken for the FY 2012-13 include the Mt. Washington Water Tank, NBA Pump Station to increase water delivery reliability, repairing of the Feige Water Tank and the bypass structure.

## **Wastewater System**

### **Wastewater Collection**

The Sewer Collection Program maintains four (4) sewer lift stations in the City and all of the City's existing sewer mains (15 linear miles) and reclaimed water mains, 264 sewer manholes, making repairs and replacements when necessary and installing new sewer mains and reclaimed water mains when required. Weekly inspections and testing is scheduled for the sewer lift stations to ensure they are working properly. The goal of this Program is to continue to maintain the City's sewer collection system to ensure no disruption of service or inconvenience to the City's residents.

### **Wastewater Treatment**

The Wastewater Treatment Program operates and maintains the Calistoga Wastewater Treatment Facility and disposal system. The City's Wastewater Treatment plant treats up to 840,000 gallons of sewage per day. The Treatment Facility processes the City's sewage to a point where it can be used as "reclaimed" water. This water can be used either for irrigation or it may be discharged to the Napa River during the winter rainy months. 100 million gallons of reclaimed water are distributed for irrigation each year. The goal of this Program is to continue to provide the necessary treatment and disposal processes for the City of Calistoga's residents in the most environmentally sensitive and cost effective manner possible.

### **Wastewater Operations**

The Wastewater Operations Fund is expected to end fiscal year 2011-12 with a deficit balance of approximately \$209,605. The general fund will transfer \$131,605 and the Wastewater Capital Fund will transfer \$78,000 to cover the deficit balance. As discussed many times during the water and wastewater rate study, expenditures to run the treatment plant have continued to out pace revenues. Though rates were increased they have not been sufficient to keep up with expenditures. The FY 2012-13 budget shows an ending deficit fund balance of approximately \$92,821. The General Fund will transfer out \$92,821 to the Wastewater Fund to cover the deficit balance. Since expenditures during FY 2011-12 were kept only to the purchase of critical items FY 2012-13 amounts have been projected based on our best estimate of what will be needed to operate the utility.

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City staff with the assistance of a consultant will complete a comprehensive review of the adopted Water and Wastewater rate studies to determine why the various assumptions in the rate studies have not generated the working capital projected.

### **Wastewater Capital**

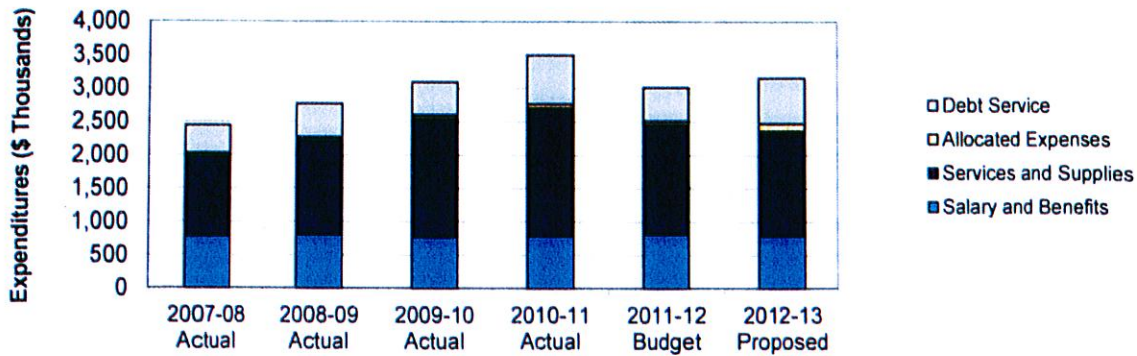
The Wastewater Capital Improvements Fund is expected to end fiscal year 2011-12 with a slight surplus balance of \$78,000 which will be used to cover the deficit wastewater operations fund. This is due to the fact that capital spending has been kept to a minimum during the past year. The ending fund balance in FY 2012-13 is anticipated to be negative \$33,612. The General Fund will transfer out \$33,612 to cover the deficit ending fund balance. Three capital projects will be undertaken in FY 12-13. The projects consist of replacement of sewer laterals, valve demolition and installation of a gate valve and an Aerator-Mixer for Effluent Storage Pond.



**Water Operations  
Expenditure Summary**

EXPENDITURES BY CATEGORY	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed
Salary and Benefits	783,744	806,902	775,389	793,715	815,720	791,546
Services and Supplies	1,193,463	1,411,008	1,775,545	1,915,323	1,648,725	1,572,250
Allocated Expenses	45,600	47,900	50,300	58,800	50,300	107,805
Debt Service	418,405	500,437	490,355	727,795	498,424	681,835
<b>TOTAL</b>	<b>2,441,212</b>	<b>2,766,247</b>	<b>3,091,589</b>	<b>3,495,634</b>	<b>3,013,169</b>	<b>3,153,436</b>

**Water Operations  
Trend in Expenditures (\$ Thousands)**





## Sources and Uses Water Operations 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
<b>Operating Revenues</b>							
Charges for Services							
Residential Sales	1,421,788	1,336,922	1,298,728	1,359,389	1,396,984	1,444,492	1,508,709
Transient Sales	456,937	363,506	357,502	330,568	347,920	351,434	359,619
Commercial Sales	267,639	266,233	253,005	256,933	267,305	272,568	282,212
Industrial Sales	180,885	148,648	123,692	85,125	89,137	76,650	79,812
Other Revenues	161,633	103,063	57,206	68,456	23,500	38,868	43,773
<b>Total Operating Revenues</b>	<b>2,488,882</b>	<b>2,218,372</b>	<b>2,090,133</b>	<b>2,100,471</b>	<b>2,124,846</b>	<b>2,184,012</b>	<b>2,274,125</b>
<b>Operating Expenses</b>							
Water Distribution	427,757	448,336	802,800	935,432	779,899	537,654	531,387
Water Treatment	1,333,467	1,444,175	1,371,641	1,362,430	1,476,332	1,628,222	1,456,417
Water Conservation	18,840	24,101	19,521	20,289	32,414	22,235	23,797
Depreciation	235,803	349,198	404,618	449,688	226,100	460,000	460,000
<b>Total Operating Expenditures</b>	<b>2,015,867</b>	<b>2,265,810</b>	<b>2,598,580</b>	<b>2,767,839</b>	<b>2,514,745</b>	<b>2,648,111</b>	<b>2,471,601</b>
<b>Net Operating Surplus/Deficit</b>	<b>473,015</b>	<b>(47,438)</b>	<b>(508,447)</b>	<b>(667,368)</b>	<b>(389,899)</b>	<b>(464,099)</b>	<b>(197,477)</b>
<b>Special Projects</b>							
<b>Other Non Operating Sources Or (Uses)</b>							
Interest Earnings	65,329	13,949		-	5,000	-	-
Employee concessions					69,000	-	-
Napa County Measure A Funding		-		-	984,618	859,745	141,200
Debt Proceeds (for Reserves and Costs)							
Gain on Fixed Assets		(139,572)					
Equipment Lease							
Residential Credits offset							
Debt Payments							
Cost of Issuance & Annual Fees	(28,500)	(6,781)	(4,771)	(4,723)	(51,500)	(56,000)	(40,000)
Loan Principal	(151,419)	(174,749)	(174,914)	(427,000)	(240,000)	(434,444)	(255,000)
Loan Interest	(238,486)	(318,907)	(310,670)	(296,072)	(363,000)	(288,473)	(386,835)
Equipment	(6,940)		(2,654)	-	(11,000)	(11,000)	-
<b>Total Other Non Operating Activities</b>	<b>(360,016)</b>	<b>(626,060)</b>	<b>(493,009)</b>	<b>(727,795)</b>	<b>393,118</b>	<b>69,828</b>	<b>(540,635)</b>
<b>Transfers From or (To) Other Funds and Other Adjustments</b>							
From Water CIP (12)	1,968	-		484,439	(35,568)	(61,000)	-
Auditors Adjustments (Assets - Liabilities)	(202,273)	(320,699)	987,874	(242,757)			
From General Fund (01)				462,400			46,535
To Water CIP Fund (12)							
From General Fund (01)				58,068			
Add Back Non-Cash Depreciation and Audit	235,803	349,198		449,688	226,100	460,000	460,000
<b>Net All Transfers</b>	<b>35,498</b>	<b>28,499</b>	<b>987,874</b>	<b>1,211,837</b>	<b>190,532</b>	<b>399,000</b>	<b>506,535</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>148,497</b>	<b>(644,999)</b>	<b>(13,582)</b>	<b>(183,325)</b>	<b>193,751</b>	<b>4,729</b>	<b>(231,577)</b>
<b>Beginning Working Capital</b>	<b>920,256</b>	<b>1,068,753</b>	<b>423,755</b>	<b>410,173</b>	<b>(171,808)</b>	<b>226,848</b>	<b>231,577</b>
<b>Ending Working Capital</b>	<b>1,068,753</b>	<b>423,755</b>	<b>410,173</b>	<b>226,848</b>	<b>21,943</b>	<b>231,577</b>	<b>0</b>



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: Public Works  
 Program: Water Distribution  
 Account Code: 02-4131

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	213,071	224,983	231,653	230,039	249,363	249,294	237,428
4302	OVERTIME	14,248	16,658	11,328	11,615	17,000	14,437	15,000
4303	FICA/MEDICARE	17,385	18,320	18,414	18,764	124,686	19,509	21,387
4308	PART-TIME SALARIES	-	-	512	2,517	-	2,628	2,700
4309	SPECIAL PAY	8,337	9,232	9,058	9,867	10,350	6,965	10,000
4310	PERS	53,634	56,925	56,973	55,474	-	52,480	54,856
4311	MEDICAL/DENTAL	40,985	44,806	32,004	46,495	-	48,977	53,321
4312	WORKERS COMP	7,660	9,080	11,736	11,397	-	10,834	15,915
4313	OTHER PAY	4,524	695	(2,876)	1,378	-	2,830	1,141
<b>SUBTOTAL</b>		<b>359,844</b>	<b>380,699</b>	<b>368,802</b>	<b>387,546</b>	<b>401,399</b>	<b>407,954</b>	<b>411,748</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES:	15,431	7,549	7,884	11,136	15,000	10,000	10,000
4402	CONTRACT SERVICES	14,421	14,983	22,457	17,364	60,500	-	58,000
	CONTRACT SERVICES - LEGAL FEES	-	-	366,740	477,563	250,000	71,500	-
4403	UTILITIES	399	415	358	429	1,000	600	700
4404	REPAIRS & MAINTENANCE	2,950	4,656	6,524	2,723	7,300	7,300	4,000
4405	TRAINING & SEMINARS: STAF	4,969	1,259	2,203	484	4,000	4,000	2,000
4408	UNIFORM ALLOWANCE	1,250	1,381	860	876	1,100	1,100	1,100
4415	POSTAGE & REPRODUCTION	10	142	33	105	400	400	200
4417	FUEL & OIL	2,475	2,328	808	423	600	600	600
4424	HEALTH & SAFETY	941	696	114	1,317	2,200	1,200	1,200
4428	METERS	756	9,648	237	5,387	8,000	5,000	5,000
4429	PHONE	2,185	2,694	1,854	-	2,800	-	-
4430	DUES AND SUBSCRIPTIONS	60	-	-	-	-	-	-
4434	VEHICLES	4,466	2,385	1,924	2,509	-	1,000	-
4456	BAD DEBT EXPENSE	200	960	2,712	5,572	5,000	5,000	5,000
4650	TRAINING & SEMINARS: MGM	-	241	90	-	1,400	1,400	1,000
4510	EQUIP FUND RENTAL	17,400	18,300	19,200	22,000	19,200	20,600	30,839
<b>SUBTOTAL</b>		<b>67,913</b>	<b>67,637</b>	<b>433,998</b>	<b>547,886</b>	<b>378,500</b>	<b>129,700</b>	<b>119,639</b>
<b>OTHER</b>								
4505	DEPRECIATION	106,730	176,165	181,881	172,756	108,100	180,000	180,000
4820	Vehicles	57	-	-	-	-	-	-
4821	Miscellaneous Field Equipment	-	-	2,654	340	-	-	-
<b>SUBTOTAL</b>		<b>106,787</b>	<b>176,165</b>	<b>184,535</b>	<b>173,096</b>	<b>108,100</b>	<b>180,000</b>	<b>180,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>534,544</b>	<b>624,501</b>	<b>987,335</b>	<b>1,108,528</b>	<b>887,999</b>	<b>717,654</b>	<b>711,387</b>



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: Public Works  
 Program: Water Treatment  
 Account Code: 02-4132

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	227,788	233,597	234,800	225,089	240,810	219,539	210,088
4302	OVERTIME	43,170	35,604	33,240	25,933	25,600	29,896	28,000
4303	FICA/MEDICARE	20,041	19,934	19,767	19,235	120,072	18,542	19,762
4308	PART-TIME SALARIES	-	-	512	2,518	8,250	2,628	2,700
4309	SPECIAL PAY	14,956	13,937	9,288	8,132		6,682	7,000
4310	PERS	55,104	57,692	55,713	53,184		49,245	45,166
4311	MEDICAL/DENTAL	31,505	34,711	24,270	37,551		31,455	33,476
4312	WORKERS COMP	9,475	12,367	15,237	14,097		11,700	14,706
4313	OTHER BENEFITS	4,797	737	(3,211)	1,416		935	978
<b>SUBTOTAL</b>		<b>406,836</b>	<b>408,579</b>	<b>389,616</b>	<b>387,155</b>	<b>394,732</b>	<b>370,622</b>	<b>361,876</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES:	22,148	72,455	52,235	60,261	56,600	56,600	56,600
4402	CONTRACT SERVICES	37,764	66,146	38,311	37,486	77,700	275,000	68,975
4403	UTILITIES	54,259	55,401	65,876	61,367	60,000	60,000	62,000
4404	REPAIRS & MAINTENANCE	29,020	40,955	10,144	15,268	25,150	30,000	12,650
4405	TRAINING & SEMINARS: STAF	2,195	2,498	3,010	2,547	5,000	2,500	3,000
4408	UNIFORM ALLOWANCE	1,691	1,991	2,784	1,544	3,100	3,400	3,100
4413	TAXES & FEES	1,719	1,825	1,890	1,846	2,000	3,600	2,000
4415	POSTAGE & REPRODUCTION	6,274	6,976	6,591	7,698	7,600	5,000	7,600
4417	FUEL & OIL	5,244	5,531	3,296	2,532	2,200	2,700	3,100
4424	HEALTH & SAFETY	777	177	298	346	600	300	600
4429	PHONE	5,433	6,169	4,559	-	5,700	-	-
4430	DUES & SUBSCRIPTIONS	4,414	1,792	1,917	1,916	2,000	1,000	2,400
4431	FEES	43,543	29,327	26,604	19,937	33,500	20,000	25,000
4434	VEHICLE REPAIRS	10,842	7,740	2,807	7,548		1,000	
4439	CENTRAL SERVICE CHARGE	78,500	82,500	82,500	82,500	82,500	82,500	82,500
4503	WATER PURCHASE - NBA/KC	594,608	624,002	647,970	635,678	685,900	680,000	687,100
4650	TRAINING & SEMINARS: MGM	-	511	133	-	950	-	950
4510	EQUIPMENT FUND RENTAL	28,200	29,600	31,100	36,800	31,100	34,000	76,966
<b>SUBTOTAL</b>		<b>926,631</b>	<b>1,035,596</b>	<b>982,025</b>	<b>975,274</b>	<b>1,081,600</b>	<b>1,257,600</b>	<b>1,094,541</b>
<b>OTHER</b>								
	DEPRECIATION	129,073	173,033	222,737	276,592	118,000	280,000	280,000
4820	Vehicles	1,994						
4821	Miscellaneous Field Equipment	-						
4821	Miscellaneous Office Equipment	4,889			0			
4823	Computer Equipment							
<b>SUBTOTAL</b>		<b>135,956</b>	<b>173,033</b>	<b>222,737</b>	<b>276,592</b>	<b>118,000</b>	<b>280,000</b>	<b>280,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,469,423</b>	<b>1,617,208</b>	<b>1,594,378</b>	<b>1,639,022</b>	<b>1,594,332</b>	<b>1,908,222</b>	<b>1,736,417</b>



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: Public Works  
 Program: Water Conservation  
 Account Code: 02-4135

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	11,171	11,468	11,442	12,570	13,693	11,698	11,497
4302	OVERTIME		-		-		-	-
4303	FICA/MEDICARE	817	848	844	921	5,896	873	885
4310	PERS	2,931	2,948	2,932	2,899		2,630	2,340
4311	MEDICAL/DENTAL	1,937	2,158	1,495	2,364		2,323	2,492
4312	WORKERS COMP	147	153	212	218		366	659
4303	BENEFITS	61	49	46	41		45	49
<b>SUBTOTAL</b>		<b>17,064</b>	<b>17,624</b>	<b>16,971</b>	<b>19,014</b>	<b>19,589</b>	<b>17,935</b>	<b>17,922</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES		3,095	125	125	4,300	1,000	2,000
4402	CONTRACT SERVICES		-		-	125	200	125
4405	TRAINING & SEMINARS		25	-	-	2,150	1,000	1,000
4415	POSTAGE & REPRODUCTION		-	15	-	1,250	100	1,250
4808	Water Use Efficiency - Toilet R							
	Commercial							
	Transient							
	Residential							
	Washer Rebate Program	1,776	3,357	2,410	1,150	5,000	2,000	1,500
4499	CONTINGENCY			-	-	-	-	-
<b>SUBTOTAL</b>		<b>1,776</b>	<b>6,477</b>	<b>2,550</b>	<b>1,275</b>	<b>12,825</b>	<b>4,300</b>	<b>5,875</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>18,840</b>	<b>24,101</b>	<b>19,521</b>	<b>20,289</b>	<b>32,414</b>	<b>22,235</b>	<b>23,797</b>



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: Public Works  
 Program: Debt Service  
 Account Code: 02-4430

<b>SERVICES &amp; SUPPLIES</b>								
4402	CONTRACT SERVICES	28,500	6,781	4,771	4,723	4,800	40,000	40,000
4430	4501 Principal	151,419	174,749	174,914	427,000	193,000	434,444	255,000
4430	4502 Interest	238,486	318,907	310,670	296,072	300,624	288,473	386,835
<b>SUBTOTAL</b>		<b>418,405</b>	<b>500,437</b>	<b>490,355</b>	<b>727,795</b>	<b>498,424</b>	<b>762,917</b>	<b>681,835</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>418,405</b>	<b>500,437</b>	<b>490,355</b>	<b>727,795</b>	<b>498,424</b>	<b>762,917</b>	<b>681,835</b>

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## Water CIP Sources and Uses

	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
<b>Operating Revenues</b>							
Connection Fees	43,293	25,191	54,034	12,191	38,000	38,000	8,509
Other Revenues	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>43,293</b>	<b>25,191</b>	<b>54,034</b>	<b>12,191</b>	<b>38,000</b>	<b>38,000</b>	<b>8,509</b>
<b>Operating Expenses</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>43,293</b>	<b>25,191</b>	<b>54,034</b>	<b>12,191</b>	<b>38,000</b>	<b>38,000</b>	<b>8,509</b>
<b>Other Non Operating Sources or (Uses)</b>							
Interest Earnings	-	-	-	123	5,000	1,000	468
Napa County Measure A	-	-	-	472,125	1,839,059	1,847,486	545,000
Proposition 50 Grant	-	-	-	-	-	-	-
Other Grants or Funding Sources	-	-	-	-	-	-	831
CDBG	-	-	-	-	35,000	-	-
Net Other Sources and Uses	-	-	-	-	-	-	-
Debt Proceeds - USDA I Loan	-	1,000,000	-	-	1,879,396	1,879,396	3,277,559
Debt Proceeds - Interim/USDA II	-	-	-	-	-	-	-
Debt Proceeds - Other Financing	-	-	-	-	-	-	-
Capital Improvements							
Distribution	(14,769)	(1,025,191)	(54,034)	-	(3,788,405)	(3,776,882)	(3,819,390)
Treatment	(26,556)	-	-	-	(69,950)	(50,000)	(50,000)
<b>Total Capital Improvements</b>	<b>(41,325)</b>	<b>(1,025,191)</b>	<b>(54,034)</b>	<b>-</b>	<b>(3,858,355)</b>	<b>(3,826,882)</b>	<b>(3,869,390)</b>
<b>Total Other Non Operating Activities</b>	<b>(41,325)</b>	<b>(25,191)</b>	<b>(54,034)</b>	<b>472,248</b>	<b>(99,900)</b>	<b>(99,000)</b>	<b>(45,532)</b>
<b>Transfers From or to Other Funds</b>							
To Water Operations (02)	(1,968)	-	-	(484,439)	35,568	61,000	-
From General Fund (01)	-	-	-	-	-	-	37,023
From Water Operations (02)	-	-	-	-	-	-	-
<b>Net All Transfers</b>	<b>(1,968)</b>	<b>-</b>	<b>-</b>	<b>(484,439)</b>	<b>35,568</b>	<b>61,000</b>	<b>37,023</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(1,968)</b>	<b>25,191</b>	<b>54,034</b>	<b>(472,248)</b>	<b>(61,900)</b>	<b>(61,000)</b>	<b>(8,509)</b>
<b>Beginning Working Capital</b>					<b>26,332</b>		
<b>Ending Working Capital</b>				<b>(0)</b>			

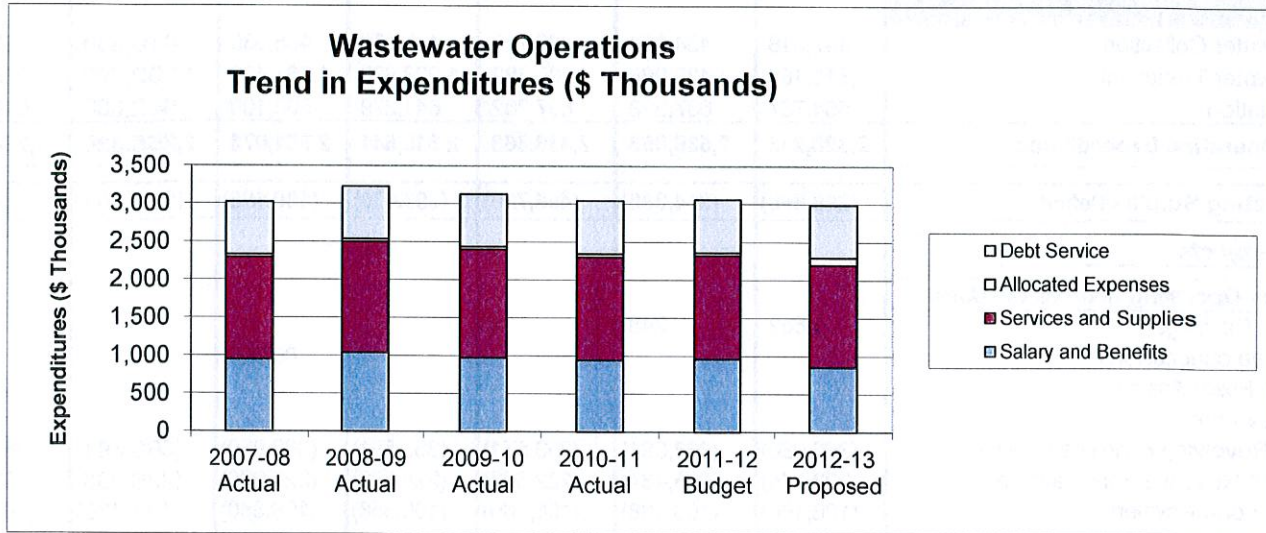
Water System Capital Improvements

Fd	Proj	Description	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
<b>Distribution</b>									
12	5227	Pipeline-Myrtleedale/Grant/Kimball	-	-	-	-	80,000	80,000	-
12	5232	Mt. Washington Water Tank	14,769	-	-	-	3,588,455	3,596,882	3,773,390
12	5418	NBA Pump Station (Dwyer Road)	-	-	-	-	100,000	100,000	36,000
12	5491	Replacement Mains Various Loc	-	-	-	-	-	-	-
12	5416	Polybutylene Service Replacement	-	-	-	-	-	-	-
12	5419	Repair Fiege Tank	-	-	-	-	-	-	10,000
12	5201	Silverado Trail Valves / Shut Off	-	-	-	-	-	-	-
12	5220	Master Water Study	-	-	-	-	19,950	-	-
12	5476	Automatic Meter Read Program	-	-	-	-	-	-	-
12	5476	NBA Cathodic Protection Survey	-	-	-	-	-	-	-
<b>Subtotal Water Distribution</b>			<b>14,769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,788,405</b>	<b>3,776,882</b>	<b>3,819,390</b>
<b>Treatment</b>									
12	5411	Dredge Kimball Reservoir	-	-	-	-	-	-	-
12	5424	Kimball Spillway Safety Impv & WTP Upgrades	26,556	-	-	-	-	-	-
12	5426	Bypass Structure	-	-	-	-	50,000	50,000	50,000
12	5429	Pump Protection - Kimball	-	-	-	-	-	-	-
12	5457	Master Water Study	-	-	-	-	19,950	-	-
12	5459	Treatment System Security Improvements	-	-	-	-	-	-	-
12	5491	SCADA Conversion to Radio Telemetry	-	-	-	-	-	-	-
12	5492	Pope St Pump Station Telemetry Update	-	-	-	-	-	-	-
<b>Subtotal Water Treatment</b>			<b>26,556</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,950</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Water Capital Improvements</b>			<b>41,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,858,355</b>	<b>3,826,882</b>	<b>3,869,390</b>



**Wastewater Operations  
Expenditure Summary**

EXPENDITURES BY CATEGORY	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget	2012-13 Proposed
Salary and Benefits	947,130	1,033,918	969,430	939,131	957,700	852,799
Services and Supplies	1,345,467	1,464,785	1,428,938	1,356,759	1,362,725	1,344,800
Allocated Expenses	36,400	38,250	40,650	49,650	40,650	100,685
Debt Service	690,957	687,666	690,345	695,406	698,048	694,466
<b>TOTAL</b>	<b>3,019,954</b>	<b>3,224,619</b>	<b>3,129,363</b>	<b>3,040,946</b>	<b>3,059,123</b>	<b>2,992,750</b>



# Sources and Uses

## Wastewater Operations 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
<b>Operating Revenues</b>							
Charges for Services							
Residential Sales	980,184	1,002,606	1,027,373	1,113,279	1,256,512	1,212,097	1,272,040
Transient Sales	551,751	527,449	509,131	481,703	535,118	528,369	575,614
Commercial Sales	236,646	234,496	224,998	225,776	243,851	253,678	274,085
Industrial Sales	150,743	101,880	78,675	61,225	51,006	49,175	50,547
Other Revenues	112,051	356,124	99,460	69,928	94,400	90,400	85,644
<b>Total Operating Revenues</b>	<b>2,031,375</b>	<b>2,222,555</b>	<b>1,939,637</b>	<b>1,951,911</b>	<b>2,180,887</b>	<b>2,133,719</b>	<b>2,257,930</b>
<b>Operating Expenses</b>							
Wastewater Collection	447,318	464,564	468,719	475,372	485,536	410,930	420,760
Wastewater Treatment	1,316,188	1,435,066	1,330,382	1,228,890	1,267,439	1,202,390	1,235,524
Depreciation	564,737	637,323	637,262	641,279	608,100	642,000	642,000
<b>Total Operating Expenditures</b>	<b>2,328,243</b>	<b>2,536,953</b>	<b>2,436,363</b>	<b>2,345,541</b>	<b>2,361,075</b>	<b>2,255,320</b>	<b>2,298,284</b>
<b>Net Operating Surplus/Deficit</b>	<b>(296,868)</b>	<b>(314,398)</b>	<b>(496,726)</b>	<b>(393,630)</b>	<b>(180,188)</b>	<b>(121,601)</b>	<b>(40,354)</b>
<b>Special Projects</b>							
<b>Other Non Operating Sources Or (Uses)</b>							
Interest Earnings	1,652	248	4				
Employee concessions					86,000	-	-
Gain on Fixed Assets							
Debt Payments							
State Revolving Fund Loan Payments	(362,980)	(363,591)	(363,571)	(363,591)	(362,950)	(363,591)	(363,591)
CSCDA Revenue Bond Payments	(223,244)	(225,434)	(222,603)	(224,578)	(222,600)	(226,233)	(222,664)
USDA Loan Payment	(106,160)	(106,338)	(106,369)	(106,358)	(106,350)	(106,425)	(106,411)
Equipment Lease Payments	(7,444)			-	(8,998)		
Cost of Issuance & Fees	(77,788)	(1,822)	(1,797)	(879)	(1,800)	(1,800)	(1,800)
Subtotal Debt Related Costs	(777,616)	(697,185)	(694,339)	(695,406)	(702,498)	(698,049)	(694,466)
Equipment	(754)	-	(2,655)	-	(11,000)	-	-
<b>Total Other Non Operating Activities</b>	<b>(776,718)</b>	<b>(696,937)</b>	<b>(696,990)</b>	<b>(695,406)</b>	<b>(627,498)</b>	<b>(698,049)</b>	<b>(694,466)</b>
<b>Transfers From or (To) Other Funds and Other Adjustments</b>							
From Wastewater Capital (13)	168,188	(27,233)	(113,035)	(45,702)	-	78,000	-
***From General Fund (01)				397,408		131,605	92,821
Auditors Adjustments (Assets - Liabilities)	(197,715)	136,788	1,725,756	37,323			
Add Back Non Cash Depreciation	564,737	637,323	637,262	641,279	608,100	642,000	642,000
<b>Net All Transfers &amp; Adjustments</b>	<b>535,210</b>	<b>746,878</b>	<b>2,249,983</b>	<b>1,030,308</b>	<b>608,100</b>	<b>851,605</b>	<b>734,821</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(538,376)</b>	<b>(263,457)</b>	<b>(1,056,257)</b>	<b>(51,728)</b>	<b>(199,586)</b>	<b>(31,955)</b>	<b>(0)</b>
<b>Beginning Working Capital</b>	<b>(226,662)</b>	<b>(765,938)</b>	<b>(1,029,495)</b>	<b>28,772</b>	<b>(347,335)</b>	<b>(31,956)</b>	<b>(0)</b>
<b>Ending Working Capital</b>	<b>(765,038)</b>	<b>(1,029,495)</b>	<b>(261,712)</b>	<b>(31,956)</b>	<b>(546,921)</b>	<b>(0)</b>	<b>(0)</b>

\*\*\*from General fund to cover deficit at 06/30/12

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: Public Works  
 Program: Wastewater Collection  
 Account Code: 03-4141

<b>PERSONNEL SERVICES</b>								
4301	FULL-TIME SALARIES	210,368	222,123	228,609	226,096	244,853	200,967	197,434
4302	OVERTIME	14,248	16,658	10,953	11,615	17,000	14,438	15,000
4303	FICA/MEDICARE	17,385	18,320	18,454	18,795	124,413	16,763	18,650
4308	PART-TIME SALARIES	-	-	512	2,518	-	2,628	2,700
4309	SPECIAL PAY	8,337	9,232	9,058	9,867	10,044	7,420	11,000
4310	PERS	53,629	56,925	56,973	55,474	-	44,230	46,896
4311	MEDICAL/DENTAL	40,985	44,806	32,004	46,495	-	38,351	43,453
4312	WORKERS COMP	7,506	9,080	11,616	11,169	-	9,845	13,879
4313	OTHER BENEFITS	3,834	760	(2,075)	1,273	-	2,640	985
<b>SUBTOTAL</b>		<b>356,292</b>	<b>377,904</b>	<b>366,104</b>	<b>383,301</b>	<b>396,311</b>	<b>337,280</b>	<b>349,997</b>
<b>SERVICES &amp; SUPPLIES</b>								
4401	MATERIALS & SUPPLIES:	11,242	4,398	6,385	5,417	9,100	6,000	6,700
4402	CONTRACT SERVICES:	14,208	21,251	26,640	16,911	18,400	22,500	18,700
4403	UTILITIES	18,889	17,477	24,452	15,636	20,000	5,000	5,000
4404	REPAIRS & MAINTENANCE	9,110	5,484	6,702	18,544	9,800	9,800	7,000
4405	TRAINING & SEMINARS: STAF	1,623	1,461	2,234	373	1,000	500	1,000
4408	UNIFORM ALLOWANCE	1,240	915	860	876	1,100	1,100	1,100
4415	POSTAGE & REPRODUCTION	-	-	35	50	50	50	50
4417	FUEL & OIL	3,814	4,193	2,267	860	1,500	1,500	1,500
4424	HEALTH & SAFETY	525	908	600	2,176	2,500	2,000	2,000
4429	PHONE	2,715	3,962	3,400	-	3,600	-	-
4430	DUES & SUBSCRIPTIONS	60	-	-	-	100	100	100
4431	FEES	1,236	1,226	2,707	1,468	2,225	3,000	1,600
4434	REPAIRS & MAINTENANCE	9,364	7,265	7,450	7,410	-	1,000	-
4650	TRAINING & SEMINARS: MGM	-	270	133	-	1,100	1,100	1,000
4510	EQUIPMENT FUND RENTAL	17,000	17,850	18,750	22,350	18,750	20,000	25,013
<b>SUBTOTAL</b>		<b>91,026</b>	<b>86,660</b>	<b>102,615</b>	<b>92,071</b>	<b>89,225</b>	<b>73,650</b>	<b>70,763</b>
<b>OTHER</b>								
4505	DEPRECIATION	310,841	127,042	140,711	148,984	309,000	150,000	150,000
4820	Vehicles	57	-	-	-	-	-	-
4821	Miscellaneous Field Equipment	-	-	2,655	340	-	-	-
4821	Miscellaneous Office Equipment	-	-	-	-	-	-	-
4823	Computer Equipment	-	-	-	-	-	-	-
<b>SUBTOTAL</b>		<b>310,898</b>	<b>127,042</b>	<b>143,366</b>	<b>149,324</b>	<b>309,000</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>758,216</b>	<b>591,606</b>	<b>612,085</b>	<b>624,696</b>	<b>794,536</b>	<b>560,930</b>	<b>570,760</b>

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: Public Works  
 Program: Wastewater Treatment  
 Account Code: 03-4142

PERSONNEL SERVICES		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
4301	FULL-TIME SALARIES	320,815	353,657	355,788	303,201	320,980	301,978	288,683
4302	OVERTIME	50,779	56,362	46,420	39,137	44,320	37,533	35,000
4303	FICA/MEDICARE	30,954	33,595	31,898	27,423	179,424	26,076	26,924
4308	PART-TIME SALARIES	-	-	512	12,493		2,628	2,700
4309	SPECIAL PAY	30,680	35,463	18,854	14,156	16,665	10,225	11,000
4310	PERS	80,624	91,720	84,878	74,050		69,007	62,237
4311	MEDICAL/DENTAL	53,966	63,361	42,192	58,043		51,668	54,797
4312	WORKERS COMP	17,038	20,527	26,313	25,346		18,598	20,035
4313	OTHER BENEFITS	5,982	1,329	(3,529)	1,982		1,376	1,426
<b>SUBTOTAL</b>		<b>590,838</b>	<b>656,014</b>	<b>603,326</b>	<b>555,830</b>	<b>561,389</b>	<b>519,090</b>	<b>502,802</b>
SERVICES & SUPPLIES		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
4401	MATERIALS & SUPPLIES:	128,622	98,894	139,218	135,169	128,000	120,000	128,000
4402	CONTRACT SERVICES:	97,889	74,788	103,563	139,142	154,750	143,000	133,200
	NPDES Studies	52,000	43,900	27,195				
	Sludge Disposal	62,500	150,000	68,100				
4403	ELECTRICITY	101,538	103,749	127,367	115,841	130,000	130,000	135,000
4404	REPAIRS & MAINTENANCE	48,815	74,747	49,678	57,820	63,000	60,000	60,000
4405	TRAINING & SEMINARS: STAF	2,018	833	2,139	2,499	5,000	3,000	4,000
4408	UNIFORM ALLOWANCE	1,564	1,972	2,965	1,553	3,000	3,000	3,000
4415	POSTAGE & REPRODUCTION	2,639	2,863	2,926	4,401	3,800	3,800	3,800
4417	FUEL & OIL	14,481	12,499	6,362	11,088	12,000	11,500	11,000
4424	HEALTH & SAFETY	1,113	631	1,266	1,064	1,300	1,100	1,200
4429	PHONE	4,621	5,529	3,409	-	5,400	-	6,100
4430	DUES & SUBSCRIPTIONS	60	381	585	269	650	650	650
4431	FEES	16,336	12,822	14,906	15,661	28,750	28,750	25,000
4434	REPAIRS & MAINTENANCE	6,895	7,446	2,959	18,001		1,500	-
4439	CENTRAL SERVICES OVERHE	78,500	82,500	82,500	82,500	82,500	82,500	82,500
4440	LAB TESTING	86,359	84,966	69,866	60,752	65,000	65,000	60,000
4503	WATER/SEWER EXPENSE							2,600
4650	TRAINING & SEMINARS: MGM	-	132	152	-	1,000	1,500	1,000
4821	MISC FIELD						3,000	-
4510	EQUIPMENT FUND RENTAL	19,400	20,400	21,900	27,300	21,900	25,000	75,672
<b>SUBTOTAL</b>		<b>725,350</b>	<b>779,052</b>	<b>727,056</b>	<b>673,059</b>	<b>706,050</b>	<b>683,300</b>	<b>732,722</b>
OTHER		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
4505	DEPRECIATION	253,896	510,281	496,551	491,955	299,100	492,000	492,000
4820	Vehicles	697						
4821	Miscellaneous Field Equipment	-						-
4821	Miscellaneous Office Equipment							-
4823	Computer Equipment							
<b>SUBTOTAL</b>		<b>254,593</b>	<b>510,281</b>	<b>496,551</b>	<b>491,955</b>	<b>299,100</b>	<b>492,000</b>	<b>492,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>1,570,781</b>	<b>1,945,347</b>	<b>1,826,933</b>	<b>1,720,845</b>	<b>1,566,539</b>	<b>1,694,390</b>	<b>1,727,524</b>



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: Public Works  
 Program: Debt Service  
 Account Code: 03-4430

SERVICES & SUPPLIES								
4402	CONTRACT SERVICES	77,788	1,822	1,797	1,747	1,800	1,800	1,800
4501	Principal	332,769	334,401	345,294	358,624	371,123	371,123	379,194
4502	Interest	280,400	351,443	343,254	335,036	325,125	325,125	313,472
<b>SUBTOTAL</b>		<b>690,957</b>	<b>687,666</b>	<b>690,345</b>	<b>695,406</b>	<b>698,048</b>	<b>698,048</b>	<b>694,466</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>690,957</b>	<b>687,666</b>	<b>690,345</b>	<b>695,406</b>	<b>698,048</b>	<b>698,048</b>	<b>694,466</b>

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## Sources and Uses Wastewater Capital Improvements

	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
<b>Operating Revenues</b>							
Connection Fees	83,922	27,185	113,035	(33,293)	95,000	95,000	21,340
Other Revenues	23,462	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>107,384</b>	<b>27,185</b>	<b>113,035</b>	<b>(33,293)</b>	<b>95,000</b>	<b>95,000</b>	<b>21,340</b>
<b>Operating Expenses</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,819</b>			
<b>Net Operating Surplus/Deficit</b>	<b>107,384</b>	<b>27,185</b>	<b>113,035</b>	<b>(46,112)</b>	<b>95,000</b>	<b>95,000</b>	<b>21,340</b>
<b>Other Non Operating Sources Or (Uses)</b>							
Interest Earnings	20,669	4,548	-	410	-	3,000	1,548
Sale of Property (Gain)	-	(4,500)	-	-	-	-	-
Lease Proceeds	-	-	-	-	-	-	-
Capital Improvements							
Collection	-	-	-	-	(5,000)	(5,000)	(1,500)
Treatment	-	-	-	-	(15,000)	(15,000)	(55,000)
Subtotal Capital Improvements	-	-	-	-	(20,000)	(20,000)	(56,500)
<b>Total Other Non Operating Activities</b>	<b>20,669</b>	<b>48</b>	<b>-</b>	<b>410</b>	<b>(20,000)</b>	<b>(17,000)</b>	<b>(54,952)</b>
<b>Transfers From or (To) Other Funds</b>							
To Wastewater Operations (03)	(168,188)	(27,233)	(113,035)	45,702	-	(78,000)	-
From General Fund (01)	-	-	-	-	-	-	33,612
<b>Net All Transfers</b>	<b>(168,188)</b>	<b>(27,233)</b>	<b>(113,035)</b>	<b>45,702</b>	<b>-</b>	<b>(78,000)</b>	<b>33,612</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(40,135)</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>75,000</b>	<b>-</b>	<b>(0)</b>
<b>Beginning Working Capital</b>	<b>40,135</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>58,000</b>	<b>-</b>	<b>-</b>
<b>Ending Working Capital</b>	<b>(0)</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>133,000</b>	<b>-</b>	<b>(0)</b>

Wastewater System Capital Improvements

Fd Proj	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
<b>Wastewater Collection</b>							
13 5452 Sewer Lateral Replacement	-	-	-	-	5,000	5,000	1,500
<b>Subtotal Wastewater Collection</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>5,000</b>	<b>1,500</b>
<b>Wastewater Treatment</b>							
13 5480 Grit Removal Unit	-	-	-	-	-	-	-
13 5495 Aerator-Mixer for WWTP Effluent Storage Pond	-	-	-	-	15,000	15,000	35,000
13 5496 Clarifier 1-4 Work Platform	-	-	-	-	-	-	-
13 5497 Filter Area Spiral Stairway	-	-	-	-	-	-	-
13 5498 EQ Pump Upgrade and VFD	-	-	-	-	-	-	-
13 5499 WWTP Electric Gates	-	-	-	-	-	-	-
13 5512 Riverside Pond Bank Stabilization	-	-	-	-	-	-	-
13 5513 Valve Demolition & Install New Gate Valve	-	-	-	-	-	-	20,000
13 5500 WWTP SCADA Drawing Update	-	-	-	-	-	-	-
<b>Subtotal Wastewater Treatment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>15,000</b>	<b>55,000</b>
<b>Total Wastewater Capital Improvements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>56,500</b>

## 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	-	-	-	-	-	-	-	-	-
<b>Total Special Funds</b>	<b>1,046,497</b>	<b>5,975</b>	<b>1,052,472</b>	<b>1,135,955</b>	<b>(205,022)</b>	<b>930,933</b>	<b>930,933</b>	<b>(237,265)</b>	<b>693,668</b>

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>3,277</b>	<b>5,733</b>	<b>18,976</b>	<b>9,450</b>	<b>5,000</b>	<b>9,633</b>	<b>9,633</b>
<b>Expenditures</b>							
<b>Police Services</b>							
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
<b>Total Operating Expenditures</b>	<b>6,573</b>	<b>19,535</b>	<b>3,200</b>	<b>-</b>	<b>3,000</b>	<b>15,750</b>	<b>15,750</b>
<b>Net Operating Surplus/Deficit</b>	<b>(3,296)</b>	<b>(13,802)</b>	<b>15,776</b>	<b>9,450</b>	<b>2,000</b>	<b>(6,117)</b>	<b>(6,117)</b>
<b>Transfers From or (To) Other Funds</b>							
To General Fund		-	-				
<b>Net All Transfers</b>		-	-		-		
<b>Net Fund Surplus or (Deficit)</b>	<b>(3,296)</b>	<b>(13,802)</b>	<b>15,776</b>	<b>9,450</b>	<b>2,000</b>	<b>(6,117)</b>	<b>(6,117)</b>
<b>Beginning Fund Balance</b>	<b>36,132</b>	<b>32,836</b>	<b>19,034</b>	<b>34,810</b>	<b>41,260</b>	<b>44,260</b>	<b>38,143</b>
<b>Ending Fund Balance</b>	<b>32,836</b>	<b>19,034</b>	<b>34,810</b>	<b>44,260</b>	<b>43,260</b>	<b>38,143</b>	<b>32,026</b>



**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>496,241</b>	<b>131,888</b>	<b>140,926</b>	<b>149,137</b>	<b>126,850</b>	<b>120,850</b>	<b>121,850</b>
<b>Expenditures</b>							
4451 4403 Utilities - Street Lights	36,433	35,865	35,479	35,759	44,210	37,500	37,500
<b>Total Expenditures</b>	<b>36,433</b>	<b>35,865</b>	<b>35,479</b>	<b>35,759</b>	<b>44,210</b>	<b>37,500</b>	<b>37,500</b>
<b>Net Surplus/Deficit</b>	<b>459,808</b>	<b>96,023</b>	<b>105,447</b>	<b>113,378</b>	<b>82,640</b>	<b>83,350</b>	<b>84,350</b>
<b>Transfers From or (to) Other Funds</b>							
From General Fund (01)		19,008					
To General Fund (01)	(454,787)	(115,031)	(84,171)	(80,000)	(79,998)	(95,000)	(95,000)
<b>Net All Transfers</b>	<b>(454,787)</b>	<b>(96,023)</b>	<b>(84,171)</b>	<b>(80,000)</b>	<b>(79,998)</b>	<b>(95,000)</b>	<b>(95,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>5,021</b>	<b>-</b>	<b>21,276</b>	<b>33,378</b>	<b>2,642</b>	<b>(11,650)</b>	<b>(10,650)</b>
<b>Beginning Fund Balance</b>	<b>(5,021)</b>	<b>-</b>	<b>-</b>	<b>21,276</b>	<b>23,917</b>	<b>54,654</b>	<b>43,004</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>21,276</b>	<b>54,654</b>	<b>26,559</b>	<b>43,004</b>	<b>32,354</b>

**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
<b>Revenues</b>							
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]							
<b>Total Operating Revenues</b>	<b>15,803</b>	<b>17,182</b>	<b>14,605</b>	<b>12,370</b>	<b>12,145</b>	<b>12,145</b>	<b>15,305</b>
<b>Expenditures</b>							
<b>Operating Expenditures</b>	<b>2,897</b>	<b>13,248</b>	<b>1,718</b>	<b>36,528</b>	<b>27,605</b>	<b>27,605</b>	<b>27,605</b>
<b>Net Operating Surplus/Deficit</b>	<b>12,906</b>	<b>3,934</b>	<b>12,887</b>	<b>(24,158)</b>	<b>(15,460)</b>	<b>(15,460)</b>	<b>(12,300)</b>
<b>Transfers From or (To) Other Funds</b>							
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)
<b>Net All Transfers</b>	<b>(2,815)</b>	<b>(10,468)</b>	<b>(5,000)</b>	<b>(10,500)</b>	<b>(11,000)</b>	<b>(11,000)</b>	<b>33,864</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>10,091</b>	<b>(6,534)</b>	<b>7,887</b>	<b>(34,658)</b>	<b>(26,460)</b>	<b>(26,460)</b>	<b>21,564</b>
<b>Beginning Fund Balance</b>	<b>28,110</b>	<b>38,204</b>	<b>31,667</b>	<b>39,554</b>	<b>5,439</b>	<b>4,896</b>	<b>(21,564)</b>
<b>Ending Fund Balance</b>	<b>38,201</b>	<b>31,667</b>	<b>39,554</b>	<b>4,896</b>	<b>(21,021)</b>	<b>(21,564)</b>	

**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
<b>Revenues</b>							
3251 Interest	-	-	-				
Other Revenues	0						
<b>Total Operating Revenues</b>	-	-	-		-	-	-
<b>Expenditures</b>							
4430 4402 Contract Services	-	-	-	-	1,502	1,502	1,502
<b>Total Operating Expenditures</b>	-	-	-	-	1,502	1,502	1,502
<b>Net Operating Surplus/Deficit</b>					(1,502)	(1,502)	(1,502)
<b>Other Non Operating Sources Or (Uses)</b>							
<b>Debt Service</b>							
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)
<b>Total Other Non Operating Activities</b>	<b>(269,042)</b>	<b>(546,678)</b>	<b>(500,406)</b>	<b>(611,685)</b>	<b>(647,982)</b>	<b>(611,686)</b>	<b>(477,164)</b>
<b>Transfers From or To Other Funds</b>							
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	-
<b>Net All Transfers</b>	<b>269,008</b>	<b>546,678</b>	<b>502,113</b>	<b>611,686</b>	<b>649,500</b>	<b>611,496</b>	<b>478,650</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(34)</b>	<b>0</b>	<b>1,707</b>	<b>1</b>	<b>16</b>	<b>(1,692)</b>	<b>(16)</b>
<b>Beginning Fund Balance</b>	<b>34</b>		<b>0</b>	<b>1,707</b>	<b>(16)</b>	<b>1,708</b>	<b>17</b>
<b>Ending Fund Balance</b>		<b>0</b>	<b>1,707</b>	<b>1,708</b>	<b>0</b>	<b>17</b>	<b>0</b>

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

**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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>1,516</b>	<b>1,594</b>	<b>1,560</b>	<b>1,542</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b>Expenditures</b>							
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
<b>Total Operating Expenditures</b>	<b>1,164</b>	<b>993</b>	<b>671</b>	<b>664</b>	<b>1,630</b>	<b>2,230</b>	<b>1,550</b>
<b>Net Operating Surplus/Deficit</b>	<b>352</b>	<b>601</b>	<b>889</b>	<b>878</b>	<b>(80)</b>	<b>(680)</b>	
<b>Transfers From or (To) Other Funds</b>							
To General Fund		0	0	(2,375)	(378)	(156)	0
From Silverado Assmt Fund							
From General Fund	90	0	0	0	2	0	0
<b>Net All Transfers</b>	<b>90</b>	<b>-</b>	<b>-</b>	<b>(2,375)</b>	<b>(376)</b>	<b>(156)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>442</b>	<b>601</b>	<b>889</b>	<b>(1,497)</b>	<b>(456)</b>	<b>(836)</b>	
<b>Beginning Fund Balance</b>	<b>401</b>	<b>843</b>	<b>1,444</b>	<b>2,333</b>	<b>1,418</b>	<b>836</b>	<b>0</b>
<b>Ending Fund Balance</b>	<b>843</b>	<b>1,444</b>	<b>2,333</b>	<b>836</b>	<b>962</b>	<b>0</b>	<b>0</b>



## 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
<b>Revenues</b>							
<b>Grants</b>							
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	-
<b>Total CDBG Grant Draws</b>	<b>570,000</b>	<b>839</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>Total Operating Revenues</b>	<b>570,000</b>	<b>839</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>Expenditures</b>							
38-4601 CDBG Programs Administration	-	-	-	-	70,000	70,000	-
38-461: Low Income Housing Programs	-	652	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>-</b>	<b>652</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>570,000</b>	<b>187</b>					
<b>Transfers From or (To) Other Funds</b>							
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						
<b>Net All Transfers</b>	<b>(549,391)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(187)</b>	<b>(187)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>20,609</b>	<b>187</b>			<b>(187)</b>	<b>(187)</b>	
<b>Beginning Fund Balance</b>	<b>(20,609)</b>		<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>	
<b>Ending Fund Balance Available</b>		<b>187</b>	<b>187</b>	<b>187</b>			

**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
<b>Revenues</b>							
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							
<b>Total Operating Revenues</b>	<b>68,633</b>	<b>129,194</b>	<b>49,816</b>	<b>74,552</b>	<b>58,000</b>	<b>58,000</b>	<b>58,000</b>
<b>Expenditures</b>							
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	
<b>Total Operating Expenditures</b>	<b>98,922</b>	<b>37,707</b>	<b>116,163</b>	<b>86,962</b>	<b>63,400</b>	<b>136,400</b>	<b>114,200</b>
<b>Net Operating Surplus/Deficit</b>	<b>(30,289)</b>	<b>91,487</b>	<b>(66,347)</b>	<b>(12,410)</b>	<b>(5,400)</b>	<b>(78,400)</b>	<b>(56,200)</b>
<b>Transfers From or (To) Other Funds</b>							
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)			-			
<b>Net All Transfers</b>	<b>(30,825)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>(35,506)</b>	<b>(100,864)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(61,114)</b>	<b>91,487</b>	<b>(66,347)</b>	<b>(12,410)</b>	<b>(5,398)</b>	<b>(113,906)</b>	<b>(167,064)</b>
<b>Beginning Fund Balance</b>	<b>517,510</b>	<b>456,396</b>	<b>547,883</b>	<b>481,536</b>	<b>455,037</b>	<b>469,126</b>	<b>355,220</b>
<b>Ending Fund Balance Available</b>	<b>456,396</b>	<b>547,883</b>	<b>481,536</b>	<b>469,126</b>	<b>449,639</b>	<b>355,220</b>	<b>198,156</b>

**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
<b>Revenues</b>							
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				-			
<b>Total Operating Revenues</b>	<b>169,234</b>	<b>163,266</b>	<b>58,817</b>	<b>14,627</b>	<b>86,016</b>	<b>84,516</b>	<b>-</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>169,234</b>	<b>163,266</b>	<b>58,817</b>	<b>2,627</b>	<b>86,016</b>	<b>84,516</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
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)	-
<b>Net All Transfers</b>	<b>(228,458)</b>	<b>(305,966)</b>	<b>(507,539)</b>	<b>(75,172)</b>	<b>(86,016)</b>	<b>(84,516)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(59,224)</b>	<b>(142,700)</b>	<b>(448,722)</b>	<b>(72,545)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Beginning Fund Balance</b>	<b>723,191</b>	<b>663,967</b>	<b>521,267</b>	<b>72,545</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>Ending Fund Balance</b>	<b>663,967</b>	<b>521,267</b>	<b>72,545</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>

## 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
<b>Revenues</b>							
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)	-
<b>Total Operating Revenues</b>	<b>109,346</b>	<b>103,309</b>	<b>110,409</b>	<b>100,559</b>	<b>107,500</b>	<b>104,705</b>	<b>108,484</b>
<b>Expenditures</b>							
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	-	-		-	-	-
<b>Total Operating Expenditures</b>	<b>50,133</b>	<b>34,818</b>	<b>38,442</b>	<b>37,439</b>	<b>40,002</b>	<b>34,705</b>	<b>35,002</b>
<b>Net Operating Surplus/Deficit</b>	<b>59,213</b>	<b>68,491</b>	<b>71,967</b>	<b>63,120</b>	<b>67,498</b>	<b>70,000</b>	<b>73,482</b>
<b>Other Non Operating Sources Or (Uses)</b>							
Total Other Non Operating Activities	-	-	-		-	-	-
<b>Transfers From or (To) Other Funds</b>							
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				
<b>Net All Transfers</b>	<b>(88,693)</b>	<b>(18,312)</b>	<b>(60,000)</b>	<b>(78,910)</b>	<b>(59,998)</b>	<b>(108,418)</b>	<b>(70,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(29,480)</b>	<b>50,179</b>	<b>11,967</b>	<b>(15,790)</b>	<b>7,500</b>	<b>(38,418)</b>	<b>3,482</b>
<b>Beginning Fund Balance</b>	<b>25,614</b>	<b>(3,866)</b>	<b>46,313</b>	<b>58,280</b>	<b>65,780</b>	<b>42,490</b>	<b>4,072</b>
<b>Ending Fund Balance</b>	<b>(3,866)</b>	<b>46,313</b>	<b>58,280</b>	<b>42,490</b>	<b>73,280</b>	<b>4,072</b>	<b>7,554</b>

**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
<b>Revenues</b>							
3261 Parking In Lieu Fee	-	17,520	1,457	15,178	-	-	-
3251 Interest	463	242	-	-	-	-	-
3289 Other							
<b>Total Operating Revenues</b>	<b>463</b>	<b>17,762</b>	<b>1,457</b>	<b>15,178</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>463</b>	<b>17,762</b>	<b>1,457</b>	<b>15,178</b>			
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>463</b>	<b>17,762</b>	<b>1,457</b>	<b>15,178</b>			
<b>Beginning Fund Balance</b>	<b>55,381</b>	<b>55,844</b>	<b>73,606</b>	<b>75,063</b>	<b>75,063</b>	<b>90,241</b>	<b>90,241</b>
<b>Ending Fund Balance</b>	<b>55,844</b>	<b>73,606</b>	<b>75,063</b>	<b>90,241</b>	<b>75,063</b>	<b>90,241</b>	<b>90,241</b>



**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
<b>Revenues</b>							
3250 Interest			-				
3225 HOME Grant		1,829,632	1,271,684	480	25,002	25,002	-
<b>Total Operating Revenues</b>	-	<b>1,829,632</b>	<b>1,271,684</b>	<b>480</b>	<b>25,002</b>	<b>25,002</b>	-
<b>Expenditures</b>							
4616 HOME - Palisades		1,830,856	1,246,643	-	25,002	25,002	-
<b>Total Operating Expenditures</b>	-	<b>1,830,856</b>	<b>1,246,643</b>	-	<b>25,002</b>	<b>25,002</b>	-
<b>Net Operating Surplus/Deficit</b>		(1,224)	25,041	480			
<b>Transfers From or (To) Other Funds</b>							
From General Fund (01)		12,424	(25,041)			-	-
<b>Net All Transfers</b>	-	<b>12,424</b>	<b>(25,041)</b>	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>		<b>11,200</b>		<b>480</b>			
<b>Beginning Fund Balance</b>		<b>(11,200)</b>			<b>(25,123)</b>	<b>480</b>	<b>480</b>
<b>Ending Fund Balance</b>				<b>480</b>	<b>(25,123)</b>	<b>480</b>	<b>480</b>

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

## 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
<b>Revenues</b>							
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							
<b>Total Operating Revenues</b>	<b>5,117</b>	<b>2,045</b>	<b>3,294</b>	<b>-</b>	<b>21,500</b>	<b>21,500</b>	<b>500</b>
<b>Expenditures</b>							
Calistoga Affordable Housing Services							
Other		924					
<b>Total Operating Expenditures</b>	<b>-</b>	<b>924</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>5,117</b>	<b>1,121</b>	<b>3,294</b>	<b>-</b>	<b>21,500</b>	<b>21,500</b>	<b>500</b>
<b>Transfers From or (to) Other Funds</b>							
To CDBG Fund (39)						(14,494)	-
To Developer Deposit #0078						(17,912)	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(32,406)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>5,117</b>	<b>1,121</b>	<b>3,294</b>	<b>-</b>	<b>21,500</b>	<b>(10,906)</b>	<b>500</b>
<b>Beginning Fund Balance</b>	<b>144,647</b>	<b>149,764</b>	<b>150,885</b>	<b>154,179</b>	<b>154,179</b>	<b>154,179</b>	<b>143,273</b>
<b>Ending Fund Balance</b>	<b>149,764</b>	<b>150,885</b>	<b>154,179</b>	<b>154,179</b>	<b>175,679</b>	<b>143,273</b>	<b>143,773</b>

**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
<b>Revenues</b>							
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	-
<b>Total Operating Revenues</b>	<b>3,222</b>	<b>3,692</b>	<b>4,668</b>	<b>8,530</b>	<b>3,425</b>	<b>3,425</b>	<b>2,500</b>
<b>Expenditures</b>							
4790 4402 Contract Services	1,626	-	-	2,357	2,002	2,002	2,002
4790 4823 Equipment							
<b>Total Operating Expenditures</b>	<b>1,626</b>	<b>-</b>	<b>-</b>	<b>2,357</b>	<b>2,002</b>	<b>2,002</b>	<b>2,002</b>
<b>Net Operating Surplus/Deficit</b>	<b>(1,596)</b>	<b>(3,692)</b>	<b>(4,668)</b>	<b>(6,173)</b>	<b>(1,423)</b>	<b>(1,423)</b>	<b>(498)</b>
<b>Transfers From or (to) Other Funds</b>							
To General Fund (01)	(18,000)	(4,350)	(4,350)	(4,600)	(4,448)	(4,600)	(4,600)
<b>Net All Transfers</b>	<b>(18,000)</b>	<b>(4,350)</b>	<b>(4,350)</b>	<b>(4,600)</b>	<b>(4,448)</b>	<b>(4,600)</b>	<b>(4,600)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(16,404)</b>	<b>(658)</b>	<b>318</b>	<b>(1,573)</b>	<b>(9,025)</b>	<b>(3,177)</b>	<b>(4,102)</b>
<b>Beginning Fund Balance</b>	<b>41,863</b>	<b>25,459</b>	<b>24,801</b>	<b>25,119</b>	<b>22,094</b>	<b>26,692</b>	<b>23,515</b>
<b>Ending Fund Balance</b>	<b>25,459</b>	<b>24,801</b>	<b>25,119</b>	<b>26,692</b>	<b>19,069</b>	<b>23,515</b>	<b>19,413</b>

**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
<b>Revenues</b>							
3291 Donations	2,645	0	0	-	-	-	-
Interest	0	2	0	-	-	-	-
<b>Total Operating Revenues</b>	<b>2,645</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
4117 4821 Equipment							
4117 4411 Insurance							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>2,645</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Non Operating Sources Or (Uses)</b>							
<b>Total Other Non Operating Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (to) Other Funds</b>							
<b>To Equipment Replacement Fund (15)</b>							
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>2,645</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(1,999)</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>648</b>
<b>Ending Fund Balance</b>	<b>646</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>648</b>



**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
<b>Revenues</b>							
3291 Donations	12,833	7,375	9,320	11,553	4,500	4,500	7,900
Interest	-	28	5,189	-	-	-	-
<b>Total Operating Revenues</b>	<b>12,833</b>	<b>7,403</b>	<b>14,509</b>	<b>11,553</b>	<b>4,500</b>	<b>4,500</b>	<b>7,900</b>
<b>Expenditures</b>							
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							
<b>Total Operating Expenditures</b>	<b>11,136</b>	<b>4,871</b>	<b>8,403</b>	<b>3,844</b>	<b>2,300</b>	<b>3,978</b>	<b>3,978</b>
<b>Net Operating Surplus/Deficit</b>	<b>1,697</b>	<b>2,532</b>	<b>6,106</b>	<b>7,709</b>	<b>2,200</b>	<b>522</b>	<b>3,922</b>
<b>Transfers From or (to) Other Funds</b>							
To General Fund (01)	(1,000)	(12,000)	(12,000)	(10,703)	(3,000)	0	0
<b>Net All Transfers</b>	<b>(1,000)</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(10,703)</b>	<b>(3,000)</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>697</b>	<b>(9,468)</b>	<b>(5,894)</b>	<b>(2,994)</b>	<b>(800)</b>	<b>522</b>	<b>3,922</b>
<b>Beginning Fund Balance</b>	<b>17,204</b>	<b>17,901</b>	<b>8,433</b>	<b>2,539</b>	<b>1,539</b>	<b>(455)</b>	<b>67</b>
<b>Ending Fund Balance</b>	<b>17,901</b>	<b>8,433</b>	<b>2,539</b>	<b>(455)</b>	<b>739</b>	<b>67</b>	<b>3,989</b>

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

**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
<b>Revenues</b>							
Traffic Signals Development Impact	-	21,881	0	14,611	8,806	8,806	-
Interest	1,041	487	0	-	-	-	-
<b>Total Operating Revenues</b>	<b>1,041</b>	<b>22,368</b>	<b>-</b>	<b>14,611</b>	<b>8,806</b>	<b>8,806</b>	<b>-</b>
<b>Expenditures</b>				64			36,000
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>36,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>1,041</b>	<b>22,368</b>		<b>14,547</b>	<b>8,806</b>	<b>8,806</b>	<b>(36,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>1,041</b>	<b>22,368</b>		<b>14,547</b>	<b>8,806</b>	<b>8,806</b>	<b>(36,000)</b>
<b>Beginning Fund Balance</b>	<b>124,662</b>	<b>125,703</b>	<b>148,071</b>	<b>148,071</b>	<b>154,089</b>	<b>162,616</b>	<b>171,424</b>
<b>Ending Fund Balance</b>	<b>125,703</b>	<b>148,071</b>	<b>148,071</b>	<b>162,618</b>	<b>162,895</b>	<b>171,424</b>	<b>135,424</b>

**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
<b>Revenues</b>							
Development Impact	74	879	492	-	-	-	-
Interest	13	8		-	-	-	-
<b>Total Operating Revenues</b>	<b>87</b>	<b>887</b>	<b>492</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>87</b>	<b>887</b>	<b>492</b>				
<b>Net Fund Surplus or (Deficit)</b>	<b>87</b>	<b>887</b>	<b>492</b>				
<b>Beginning Fund Balance</b>	<b>1,438</b>	<b>1,525</b>	<b>2,412</b>	<b>2,904</b>	<b>2,904</b>	<b>2,904</b>	<b>2,904</b>
<b>Ending Fund Balance</b>	<b>1,525</b>	<b>2,412</b>	<b>2,904</b>	<b>2,904</b>	<b>2,904</b>	<b>2,904</b>	<b>2,904</b>

**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
<b>Revenues</b>							
3289 Other Revenues	390	400	4,200	300	250	250	250
3251 Interest	194	82	360	-	-	-	-
<b>Total Operating Revenues</b>	<b>584</b>	<b>482</b>	<b>4,560</b>	<b>300</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>4,200</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>
<b>Net Operating Surplus/Deficit</b>	<b>584</b>	<b>482</b>	<b>360</b>	<b>300</b>	<b>250</b>	<b>250</b>	<b>(2,250)</b>
<i>Other Non Operating Sources Or (Uses)</i>							
<b>Total Other Non Operating Activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>584</b>	<b>482</b>	<b>360</b>	<b>300</b>	<b>250</b>	<b>250</b>	<b>(2,250)</b>
<b>Beginning Fund Balance</b>	<b>13,035</b>	<b>13,619</b>	<b>14,101</b>	<b>14,481</b>	<b>15,176</b>	<b>14,761</b>	<b>15,011</b>
<b>Ending Fund Balance</b>	<b>13,619</b>	<b>14,101</b>	<b>14,461</b>	<b>14,781</b>	<b>15,426</b>	<b>15,011</b>	<b>12,761</b>



**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
<b>Revenues</b>							
3289 Other Revenues	-	-		50,584	-	-	-
3251 Interest	-	-		-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	50,584	-	-	-
<b>Expenditures</b>							50,584
<b>Total Operating Expenditures</b>	-	-		-	-	-	50,584
<b>Net Operating Surplus/Deficit</b>				50,584			(50,584)
<b>Other Non Operating Sources Or (Uses)</b>							
<b>Total Other Non Operating Activities</b>	-	-	-	-	-	-	-
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>				50,584			(50,584)
<b>Beginning Fund Balance</b>						50,584	50,584
<b>Ending Fund Balance</b>				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
<b>Revenues</b>							
3289 Other Revenues	-	-		1,060	-	-	-
3251 Interest	-	-		-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	1,060	-	-	-
<b>Expenditures</b>				100			
<b>Total Operating Expenditures</b>	-	-		100	-	-	-
<b>Net Operating Surplus/Deficit</b>				960			
<b>Other Non Operating Sources Or (Uses)</b>							
<b>Total Other Non Operating Activities</b>	-	-	-	-	-	-	-
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>				960			
<b>Beginning Fund Balance</b>				1,190		2,150	2,150
<b>Ending Fund Balance</b>				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
<b>Revenues</b>							
3225 MTC Street allocations				26,869	-	40,000	60,000
3251 Interest				-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	<b>26,869</b>	-	<b>40,000</b>	<b>60,000</b>
<b>Expenditures</b>				26,869		40,000	60,000
<b>Total Operating Expenditures</b>	-	-	-	<b>26,869</b>	-	<b>40,000</b>	<b>60,000</b>
<b>Net Operating Surplus/Deficit</b>							
<b>Other Non Operating Sources Or (Uses)</b>							
<b>Total Other Non Operating Activities</b>	-	-	-	-	-	-	-
<b>Transfers From or (To) Other Funds</b>							
<b>Net All Transfers</b>	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>							
<b>Beginning Fund Balance</b>							
<b>Ending Fund Balance</b>							

## 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
<b>Revenues</b>							
3251 Interest		30	0	0	0	0	0
3291 Donations			0	0	0	0	0
<b>Total Operating Revenues</b>	-	30	-	-	-	-	-
<b>Expenditures</b>							
5451 4402 Escrow Fees	850	850	0	0	0	0	0
<b>Total Operating Expenditures</b>	850	850	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	(850)	(820)					
<b>Other Non Operating Sources Or (Uses)</b>							
Total Other Non Operating Activities	-	-	-	-	-	-	-
<b>Transfers From or (To) Other Funds</b>							
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
<b>Net All Transfers</b>	-	2,720	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	(850)	(1,900)					
<b>Beginning Fund Balance</b>	(1,050)	(1,900)					
<b>Ending Fund Balance</b>	(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
<b>Operating Revenues</b>							
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	-	-	-
<b>Total Operating Revenues</b>	<b>473,058</b>	<b>329,775</b>	<b>246,429</b>	<b>329,034</b>	<b>323,850</b>	<b>326,650</b>	<b>399,004</b>
<b>Operating Expenses</b>							
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
<b>Total Equipment</b>	<b>330,482</b>	<b>310,095</b>	<b>216,878</b>	<b>155,868</b>	<b>331,900</b>	<b>331,900</b>	<b>273,103</b>
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
<b>Total Computer System</b>	<b>171,381</b>	<b>93,949</b>	<b>96,490</b>	<b>94,628</b>	<b>104,300</b>	<b>104,300</b>	<b>90,383</b>
<b>Total Operating Expenditures</b>	<b>501,863</b>	<b>404,044</b>	<b>313,369</b>	<b>250,497</b>	<b>436,200</b>	<b>436,200</b>	<b>363,486</b>
<b>Net Operating Surplus/Deficit</b>	<b>(28,805)</b>	<b>(74,269)</b>	<b>(66,940)</b>	<b>78,536</b>	<b>(112,350)</b>	<b>(109,550)</b>	<b>35,518</b>
<b>Other Non-Operating Sources or (Uses)</b>							
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)
<b>Total Other Non-Operating Activities</b>	<b>(301,047)</b>	<b>(70,209)</b>	<b>(65,949)</b>	<b>(37,257)</b>	<b>58,793</b>	<b>(210,607)</b>	<b>(180,674)</b>
<b>Transfers From or (To) Other Funds</b>							
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
<b>Net All Transfers</b>	<b>436,295</b>	<b>261,534</b>	<b>(280,713)</b>	<b>9,632</b>	<b>381,053</b>	<b>235,000</b>	<b>235,000</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>106,443</b>	<b>117,056</b>	<b>(413,601)</b>	<b>88,168</b>	<b>327,496</b>	<b>(85,157)</b>	<b>89,844</b>
<b>Beginning Working Capital</b>	<b>286,469</b>	<b>392,912</b>	<b>509,968</b>	<b>96,367</b>	<b>434,311</b>	<b>147,278</b>	<b>62,121</b>
<b>Ending Working Capital</b>	<b>392,912</b>	<b>509,968</b>	<b>96,367</b>	<b>147,278</b>	<b>761,807</b>	<b>62,121</b>	<b>151,965</b>

# 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
<b>SUBTOTAL</b>		<b>217,334</b>	<b>125,357</b>	<b>60,957</b>	<b>105,714</b>	<b>146,900</b>	<b>146,900</b>	<b>88,103</b>
OTHER								
4505	DEPRECIATION	181,901	186,364	156,524	50,154	185,000	185,000	185,000
4506	ASSET WRITEOFF							
<b>SUBTOTAL</b>		<b>181,901</b>	<b>186,364</b>	<b>156,524</b>	<b>50,154</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>399,234</b>	<b>311,721</b>	<b>217,481</b>	<b>155,868</b>	<b>331,900</b>	<b>331,900</b>	<b>273,103</b>



# 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			-
	<b>SUBTOTAL</b>	<b>122,169</b>	<b>64,640</b>	<b>62,187</b>	<b>45,148</b>	<b>54,300</b>	<b>54,300</b>	<b>40,383</b>
OTHER								
4505	DEPRECIATION	49,213	36,766	34,303	49,481	50,000	50,000	50,000
	<b>SUBTOTAL</b>	<b>49,213</b>	<b>36,766</b>	<b>34,303</b>	<b>49,481</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>171,382</b>	<b>101,406</b>	<b>96,490</b>	<b>94,629</b>	<b>104,300</b>	<b>104,300</b>	<b>90,383</b>

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
<b>SUBTOTAL</b>		<b>238,123</b>	<b>71,672</b>	<b>58,989</b>	<b>64,909</b>	<b>169,107</b>	<b>169,107</b>	<b>179,674</b>
<b>TOTAL PROGRAM BUDGET</b>		<b>238,123</b>	<b>71,672</b>	<b>58,989</b>	<b>64,909</b>	<b>169,107</b>	<b>169,107</b>	<b>179,674</b>