

## General Fund Sources and Uses FY 08-09 through 12-13 Budgets

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Operating Revenues</b>										
Property Tax	1,709,998	1,654,593	1,685,569	1,546,129	1,609,900	1,635,425	1,547,369	868,790	1,619,620	72,251
Sales Tax	842,611	670,908	746,907	781,311	840,000	903,027	920,000	240,549	920,000	-
Transient Occupancy Tax	3,208,611	3,042,315	3,430,486	3,477,521	3,620,000	3,768,443	3,829,500	1,834,554	3,829,500	-
Other Taxes	311,292	292,757	312,784	294,880	289,000	323,873	310,182	55,036	310,182	-
Licenses and Permits	93,964	69,219	68,287	67,235	72,000	69,708	62,100	42,645	63,100	1,000
Fines, Forfeitures and Penalties	49,811	42,577	53,486	34,000	49,000	55,990	46,000	10,841	38,500	(7,500)
Interest and Use of Property	24,231	30,393	25,089	35,100	25,000	21,708	13,100	11,118	21,600	8,500
Revenues From Other Agencies	75,943	71,192	80,354	60,000	61,000	71,378	60,000	22,774	60,000	-
Grants - Operations	5,000	5,000	-	5,000	14,000	18,131	5,000	-	5,000	-
Charges for Services	565,557	642,201	597,056	634,157	634,157	695,639	555,680	269,651	686,484	130,804
Other Revenues	215,283	780,949	109,216	35,000	135,000	113,269	10,000	26,477	27,000	17,000
<b>Total Operating Revenues</b>	<b>7,102,301</b>	<b>7,302,104</b>	<b>7,109,234</b>	<b>6,970,333</b>	<b>7,349,057</b>	<b>7,676,591</b>	<b>7,358,931</b>	<b>3,382,435</b>	<b>7,580,986</b>	<b>222,055</b>

3%

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Operating Expenditures</b>										
Support Services	1,413,358	1,269,440	1,657,708	1,060,208	1,378,132	1,409,322	1,434,456	693,468	1,505,776.00	71,320
City Council & City Clerk	167,873	147,922	171,588	155,979	147,807	147,538	165,110	78,068	173,164	8,054
Fire Services	776,844	803,942	753,329	762,084	681,555	750,135	759,351	395,284	797,315	37,964
Planning & Building	694,242	649,714	602,201	428,866	408,547	395,209	437,708	197,065	433,935	(3,773)
Police Services	2,273,600	2,218,018	2,249,220	2,321,079	2,269,944	2,111,420	2,141,446	1,047,329	2,188,022	46,576
Public Works	1,025,257	889,242	962,660	1,009,285	889,061	850,384	873,769	399,966	870,789	(2,980)
Recreation Services	665,636	724,108	802,776	536,443	543,457	521,234	520,484	218,328	519,436	(1,048)
<b>Total Operating Expenditures</b>	<b>7,016,810</b>	<b>6,702,384</b>	<b>7,199,481</b>	<b>6,273,944</b>	<b>6,318,503</b>	<b>6,185,242</b>	<b>6,332,324</b>	<b>3,029,509</b>	<b>6,488,437</b>	<b>156,113</b>

<b>Net Operating Surplus/(Deficit)</b>	<b>85,491</b>	<b>599,720</b>	<b>(90,247)</b>	<b>696,389</b>	<b>1,030,554</b>	<b>1,491,349</b>	<b>1,026,607</b>	<b>352,927</b>	<b>1,092,549</b>	<b>65,942</b>
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## General Fund Sources and Uses FY 08-09 through 12-13 Budgets

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Other Sources</b>										
Debt Proceeds	1,908,121				1,415,000	1,415,000	-	-	-	-
Deutsche Lease Financing					855,000		100,000		100,000	
Grants - Improvements	833,107	273,603	1,021,350	-	-	-	-	-	-	-
<b>Other Uses</b>										
Special Projects	186,553	16,345	5,800	66,500	23,000	3,963	56,000	-	56,000	-
Capital Improvement Projects										
Streets	61,331	6,770	600,000		-	-	-	-	-	-
Parks	-	-	-		-	-	-	-	-	-
Buildings	3,726,197	1,057,445	875,504	10,000	865,000	82,396	100,000	-	100,000	-
Other	24,155	23,540	43,130	72,000	(32,000)	13,412	6,000	1,327	6,000	-
<b>Total Capital Projects</b>	<b>3,811,683</b>	<b>1,087,755</b>	<b>1,518,633</b>	<b>82,000</b>	<b>833,000</b>	<b>95,808</b>	<b>106,000</b>	<b>1,327</b>	<b>106,000</b>	<b>-</b>
Debt Payments - TRAN Issue Co	125,000	-	39,930	-	1,453,043	1,452,943	-	-	-	-
<b>Transfers From or To Other Funds</b>										
Capital Facilities Fund	-	579,466	1,176,748	-	-	-	-	-	-	-
Gas Tax Fund	115,031	-	80,000	95,000	95,000	95,000	95,000	47,500	95,000	-
Public Safety Fund	-	-	-	-	-	1,440	-	-	-	-
Police Grants Fund	18,312	60,000	78,910	70,000	70,000	120,093	70,000	36,385	130,875	60,875
Recreation Donations & Vamo Fur	12,000	16,819	12,000	-	-	2,061	-	-	13,996	13,996
Landscape Maintenance Funds	-	-	4,750	2,000	1,210	2,671	-	-	-	-
Mobile Home Park Programs Fund	10,468	5,000	10,500	-	11,000	5,407	11,000	5,500	11,000	-
Quality of Life Fund	-	-	-	-	-	-	-	-	-	-
Abandoned Vehicle Fund	4,350	4,350	4,600	4,600	4,600	6,900	4,600	2,300	4,600	-
Adjustment YE (Adjust Transfers In	30,745	(18,811)	(279,542)	-	-	(105,925)	-	-	-	-
Advance to WWTP Operations	-	(897,107)	(397,408)	-	(131,605)	(206,000)	(92,820)	-	(70,755)	22,065
Advance to WWTP Capital	-	-	(462,400)	-	-	-	(33,612)	-	16,388	50,000
Advance to Water Operations	-	-	-	-	-	-	(46,535)	-	(30,797)	15,738
Advance to Water Capital	-	-	-	-	-	-	(37,023)	-	(69,523)	(32,500)
Community Development Fund	-	-	-	-	-	-	56,000	61,772	81,000	25,000
Debt Service Fund	(249,471)	-	(510,950)	(559,000)	(522,480)	(699,483)	(477,165)	(305,843)	(433,791)	43,374
<b>Net All Transfers</b>	<b>975,105</b>	<b>(225,442)</b>	<b>(282,832)</b>	<b>(387,400)</b>	<b>(422,275)</b>	<b>(724,381)</b>	<b>(450,565)</b>	<b>(152,386)</b>	<b>(252,007)</b>	<b>198,548</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(321,412)</b>	<b>(456,219)</b>	<b>(916,093)</b>	<b>160,489</b>	<b>569,236</b>	<b>629,254</b>	<b>514,052</b>	<b>199,214</b>	<b>778,542</b>	

## General Fund Sources and Uses FY 08-09 through 12-13 Budgets

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Beginning Fund Balance</b>	1,710,630	1,389,218	932,999	597,911	16,911	16,911	586,147	646,165	646,165	

<b>Ending Fund Balance</b>	1,389,218	932,999	16,905	758,400	586,147	646,165	1,100,199	845,379	1,424,707	
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324,508

<b>Fund Balance</b>										
Emergencies and General Contingency - Policy of 30% of Operations	701,681	670,238	(88,095)	653,400	481,147	541,165	895,199	845,379	1,219,707	-
General Contingency	582,537	157,760	-	-	-	-	-	-	50,000	-
PERS Increase in Rates	-	-	-	-	-	-	50,000	-	50,000	-
GASB 45 Regulations for Retiree E	-	-	-	-	-	-	105,000	-	105,000	-
General Liability Claims	105,000	105,000	105,000	105,000	105,000	105,000	105,000	-	105,000	-
<b>Total Reserves</b>	1,389,218	932,999	16,905	758,400	586,147	646,165	1,100,199	845,379	1,424,707	-

Emergency & Contingency Reserves As A Percent of Operating Expenditures	0%	0%	-1.2%	10.4%	7.6%	8.7%	14.1%	27.9%	18.8%	0.0%
All Reserves As A Percent of Operating Expenditures	20%	14%	0.2%	12.1%	9.3%	10.4%	17.4%	27.9%	22.0%	0.0%



**Sources and Uses**  
**Water Operations Fund**

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
Net Fund Surplus or (Deficit)	(644,999)	(13,582)	(183,325)	193,751	5,729	(3,131)	(231,577)	49,443	(223,717)	7,860
Beginning Working Capital	1,068,753	423,755	410,173	(171,808)	226,848	226,848	231,577	223,717	223,717	(7,860)
Ending Working Capital	423,755	410,173	226,848	21,943	232,577	223,717	0	273,159	0	-

**Water CIP  
Sources and Uses**

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Operating Revenues:</b>										
Connection Fees	25,191	54,034	12,191	38,000	38,000	23,381	8,509	31,981	33,509	25,000
Other Revenues	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>25,191</b>	<b>54,034</b>	<b>12,191</b>	<b>38,000</b>	<b>38,000</b>	<b>23,381</b>	<b>8,509</b>	<b>31,981</b>	<b>33,509</b>	<b>25,000</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>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>25,191</b>	<b>54,034</b>	<b>12,191</b>	<b>38,000</b>	<b>38,000</b>	<b>23,381</b>	<b>8,509</b>	<b>31,981</b>	<b>33,509</b>	<b>25,000</b>
<b>Other Non-Operating Sources Or (Uses)</b>										
Interest Earnings	-	-	123	5,000	1,000	769	468	201	468	-
Napa County Measure A	-	-	472,125	1,839,059	1,847,486	2,526,939	545,000	496,892	682,035	117,035
Proposition 50 Grant	-	-	-	-	-	-	-	-	-	-
Other Grants or Funding Sources	-	-	-	35,000	-	-	831	-	831	-
CDBG	-	-	-	-	-	-	-	-	-	-
Net Other Sources and Uses	-	-	-	1,879,396	1,879,386	188,346	3,277,559	778,391	3,591,654	314,095
Debt Proceeds - USDA I Loan	-	-	-	-	-	-	-	-	-	-
Debt Proceeds - Interim/USDA II	-	-	-	-	-	-	-	-	-	-
Debt Payments	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest and Fees	-	-	-	-	-	-	-	-	-	-
Capital Improvements	-	-	-	-	-	-	-	-	-	-
Distribution	(1,025,191)	(54,034)	-	(3,788,405)	(3,776,882)	(2,003,196)	(3,819,390)	(1,384,949)	(4,250,520)	(431,130)
Treatment	-	-	-	(69,950)	(50,000)	(58,185)	(50,000)	-	(50,000)	-
Total Capital Improvements	(1,025,191)	(54,034)	-	(3,858,355)	(3,826,882)	(2,061,381)	(3,869,390)	(1,384,949)	(4,300,520)	(431,130)
<b>Total Other Non Operating Activities</b>	<b>(25,191)</b>	<b>(54,034)</b>	<b>472,248</b>	<b>(99,900)</b>	<b>(99,000)</b>	<b>624,051</b>	<b>(45,532)</b>	<b>(166,136)</b>	<b>(103,032)</b>	<b>(57,500)</b>
<b>Transfers From (To) Other Funds</b>										
To Water Operations (02)	-	-	(484,439)	35,568	61,000	(647,432)	37,023	(61,892)	69,523	32,500
From General Fund (01)	-	-	-	-	-	-	-	-	-	-
From Water Operations (02)	-	-	(484,439)	35,568	61,000	(647,432)	37,023	(61,892)	69,523	32,500
Net All Transfers	-	-	(484,439)	35,568	61,000	(647,432)	37,023	(61,892)	69,523	32,500
<b>Net Fund Surplus or (Deficit)</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(26,332)</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(196,047)</b>	<b>-</b>	<b>-</b>
<b>Beginning Working Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>26,332</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Ending Working Capital</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>(196,047)</b>	<b>0</b>	<b>-</b>

**Sources and Uses  
Wastewater Operations Fund**

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Operating Revenues</b>										
Charges for Services										
Residential Sales	1,002,606	1,027,373	1,113,279	1,256,512	1,212,097	1,210,941	1,272,040	630,928	1,272,040	-
Transient Sales	527,449	509,131	481,703	535,118	528,369	528,723	575,614	283,067	575,614	-
Commercial Sales	234,496	224,998	225,776	243,851	253,678	253,710	274,085	131,086	274,085	-
Industrial Sales	101,880	78,675	61,225	51,006	49,175	40,756	50,547	23,043	50,547	-
Other Revenues	356,124	99,460	69,928	94,400	90,400	95,242	85,644	38,733	85,644	-
<b>Total Operating Revenues</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>2,129,372</b>	<b>2,257,930</b>	<b>1,106,857</b>	<b>2,257,930</b>	<b>-</b>
<b>Operating Expenses</b>										
Wastewater Collection	464,564	468,719	475,372	485,536	410,930	364,329	420,760	182,993	414,688	(6,072)
Wastewater Treatment	1,435,066	1,330,382	1,228,890	1,267,439	1,202,390	1,302,179	1,236,524	534,412	1,219,531	(15,993)
Depreciation	637,323	637,262	641,279	608,100	642,000	621,503	642,000	0	642,000	-
<b>Total Operating Expenditures</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>2,288,011</b>	<b>2,298,284</b>	<b>717,405</b>	<b>2,276,219</b>	<b>(22,065)</b>
<b>Net Operating Surplus/Deficit</b>	<b>(314,398)</b>	<b>(496,726)</b>	<b>(393,630)</b>	<b>(180,188)</b>	<b>(121,601)</b>	<b>(158,639)</b>	<b>(40,354)</b>	<b>389,452</b>	<b>(18,289)</b>	<b>22,065</b>
<b>Special Projects</b>										
<b>Other Non-Operating Sources Or Uses</b>										
Interest Earnings	248	4								
Employee concessions				86,000						
Gain on Fixed Assets										
Debt Payments										
State Revolving Fund Loan Payments	(363,591)	(363,571)	(363,591)	(362,950)	(363,591)	(363,591)	(363,591)	(363,591)	(363,591)	-
CSCDA Revenue Bond Payments	(225,434)	(222,603)	(224,578)	(222,600)	(226,233)	(226,234)	(222,664)	(154,746)	(222,664)	-
USDA Loan Payment	(106,338)	(106,369)	(106,358)	(106,350)	(106,425)	(106,204)	(106,411)	(39,706)	(106,411)	-
Equipment Lease Payments				(8,998)						
Cost of Issuance & Fees	(1,822)	(1,797)	(879)	(1,600)	(1,800)	(1,422)	(1,800)	(1,000)	(1,800)	-
Subtotal Debt Related Costs	(697,185)	(694,339)	(695,406)	(702,498)	(698,049)	(697,451)	(694,466)	(559,042)	(694,466)	-
Equipment		(2,655)		(11,000)						
<b>Total Other Non Operating Activities</b>	<b>(696,937)</b>	<b>(696,990)</b>	<b>(695,406)</b>	<b>(627,498)</b>	<b>(698,049)</b>	<b>(697,451)</b>	<b>(694,466)</b>	<b>(559,042)</b>	<b>(694,466)</b>	<b>(694,466)</b>

**Sources and Uses  
Wastewater Operations Fund**

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Transfers From or To Other Funds and Other Adjustments</b>										
From Wastewater Capital (13)	(27,233)	(113,035)	(45,702)	-	78,000	56,710	-	-	-	-
***From General Fund (01)	136,788	1,725,756	397,408	-	131,605	217,633	92,821	-	70,756	(22,065)
Auditors Adjustments (Assets - Liabilities)	637,323	637,262	37,323	608,100	642,000	(39,756)	642,000	-	-	-
Add Back Non Cash Depreciation	746,878	2,249,983	641,279	608,100	851,605	621,503	734,821	-	642,000	-
Net All Transfers & Adjustments	(264,457)	1,056,267	(58,728)	(199,586)	31,955	856,090	0	(169,590)	712,756	(22,065)
Net Fund Surplus or (Deficit)	(765,038)	(1,029,495)	26,772	(347,335)	(31,956)	(0)	(0)	(0)	(0)	(0)
Beginning Working Capital										
Ending Working Capital	(1,029,495)	26,772	(31,956)	(546,921)	(0)	(0)	(0)	(169,591)	(0)	-
***from General fund to cover deficit at 06/30/12										



## Sources and Uses Wastewater Capital Improvements

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustments FY 12-13
<b>Operating Revenues</b>										
Connection Fees	27,185	113,035	(33,293)	95,000	95,000	69,984	21,340	69,385	71,340	50,000
Other Revenues	-	-								
<b>Total Operating Revenues</b>	<b>27,185</b>	<b>113,035</b>	<b>(33,293)</b>	<b>95,000</b>	<b>95,000</b>	<b>69,984</b>	<b>21,340</b>	<b>69,385</b>	<b>71,340</b>	<b>50,000</b>
<b>Operating Expenses</b>										
Total Operating Expenditures	-	-	12,819	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	<b>27,185</b>	<b>113,035</b>	<b>(46,112)</b>	<b>95,000</b>	<b>95,000</b>	<b>69,984</b>	<b>21,340</b>	<b>69,385</b>	<b>71,340</b>	<b>50,000</b>
<b>Other Non-Operating Sources Or (Uses)</b>										
Interest Earnings	4,548	-	410		3,000	3,856	1,548	659	1,548	-
Sale of Property (Gain)	(4,500)	-								
Lease Proceeds	-	-								
Capital Improvements	-	-								
Collection	-	-		(5,000)	(5,000)	(1,500)	(1,500)	-	(1,500)	-
Treatment	-	-		(15,000)	(15,000)	(15,630)	(55,000)	(38,477)	(55,000)	-
Subtotal Capital Improvements	-	-		(20,000)	(20,000)	(17,130)	(56,500)	(38,477)	(56,500)	-
Total Other Non Operating Activities	<b>48</b>	<b>-</b>	<b>410</b>	<b>(20,000)</b>	<b>(17,000)</b>	<b>(13,274)</b>	<b>(54,952)</b>	<b>(37,818)</b>	<b>(54,952)</b>	<b>-</b>
<b>Transfers From or To Other Funds</b>										
To Wastewater Operations (03)	(27,233)	(113,035)	45,702		(78,000)	(56,710)				
From General Fund (01)	(27,233)	(113,035)	45,702		(78,000)	(56,710)				
Net All Transfers	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>75,000</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>31,567</b>	<b>(0)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>58,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Working Capital</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>133,000</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>31,567</b>	<b>(0)</b>	<b>-</b>
<b>Ending Working Capital</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>133,000</b>	<b>-</b>	<b>0</b>	<b>(0)</b>	<b>31,567</b>	<b>(0)</b>	<b>-</b>



City of Calistoga

Fiscal Year 12-13 Budget

Sources and Uses Summary  
Equipment Replacement Fund

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustment FY 12-13
<b>Operating Revenues</b>										
Charges for Services										
3302 Equipment Maint & Operations	179,400	186,808	248,658	186,800	246,650	168,868	303,243	90,148	210,067	(93,176)
3303 Computer System	56,700	58,992	58,998	59,000	59,000	40,342	95,761	15,109	66,337	(29,424)
3280 Gas & Oil Payments	91,059	629	-	78,050	-	4,571	-	354	600	600
3291 Donations - Police Trust/Fire Assn	2,600	-	14,000	-	21,000	6,000	-	7,000	7,000	7,000
3289 Other Revenues	16	-	7,378	-	-	4,211	-	-	-	-
<b>Total Operating Revenues</b>	<b>329,775</b>	<b>246,429</b>	<b>329,034</b>	<b>323,850</b>	<b>326,650</b>	<b>223,992</b>	<b>399,004</b>	<b>112,611</b>	<b>284,004</b>	<b>(115,000)</b>
<b>Operating Expenses</b>										
Equipment Maintenance & Replacement										
Supplies and Services	123,731	60,354	105,714	146,900	146,900	117,589	88,103	46,373	88,853	750
Depreciation	186,364	156,524	50,154	185,000	185,000	58,261	185,000	-	85,000	(100,000)
<b>Total Equipment</b>	<b>310,095</b>	<b>216,878</b>	<b>155,868</b>	<b>331,900</b>	<b>331,900</b>	<b>175,850</b>	<b>273,103</b>	<b>46,373</b>	<b>173,853</b>	<b>(99,250)</b>
Computer System Maintenance & Replacement										
Contract Services	40,793	46,000	39,964	47,200	47,200	37,793	40,383	24,654	48,883	8,500
Supplies and Services	16,390	16,187	5,183	7,100	7,100	-	-	-	-	-
Depreciation	36,766	34,303	49,481	50,000	50,000	40,148	50,000	-	50,000	-
<b>Total Computer System</b>	<b>93,949</b>	<b>96,490</b>	<b>94,629</b>	<b>104,300</b>	<b>104,300</b>	<b>77,941</b>	<b>90,383</b>	<b>24,654</b>	<b>98,883</b>	<b>8,500</b>
<b>Total Operating Expenditures</b>	<b>404,044</b>	<b>313,369</b>	<b>250,497</b>	<b>436,200</b>	<b>436,200</b>	<b>253,791</b>	<b>363,486</b>	<b>71,027</b>	<b>272,736</b>	<b>(90,750)</b>
<b>Net Operating Surplus/Deficit</b>	<b>(74,269)</b>	<b>(66,940)</b>	<b>78,536</b>	<b>(112,350)</b>	<b>(109,550)</b>	<b>(29,799)</b>	<b>35,518</b>	<b>41,584</b>	<b>11,268</b>	<b>(24,250)</b>
<b>Other Non-Operating Sources Or Uses</b>										
Interest Earnings	931	3	-	4,000	-	101	-	-	-	-
Sale of Property (Gain)	2,158	(657)	-	1,000	-	24,188	-	-	-	-
Lease Proceeds	-	-	248,460	222,900	-	(172,026)	(155,674)	(78,614)	(157,226)	(1,552)
Lease Payments	(71,672)	(58,989)	(64,909)	(169,107)	(169,107)	-	-	-	-	-
Equipment Purchases	-	-	(209,292)	-	-	-	(1,000)	-	(1,000)	-
Vehicles	-	(5,704)	(11,516)	-	-	-	(24,000)	(9,521)	(14,000)	(14,000)
Computer System	(1,626)	(603)	-	-	(41,500)	(34,256)	-	-	(24,000)	-
Miscellaneous Office	-	-	-	-	-	-	-	-	-	-
Miscellaneous Field	-	-	-	-	-	-	-	-	-	-
Sub Total Equipment	(1,626)	(6,306)	(220,808)	-	(41,500)	(34,256)	(25,000)	(9,521)	(39,000)	(14,000)
<b>Total Other Non-Operating Activities</b>	<b>(70,209)</b>	<b>(65,949)</b>	<b>(37,257)</b>	<b>58,793</b>	<b>(210,607)</b>	<b>(181,993)</b>	<b>(180,674)</b>	<b>(88,135)</b>	<b>(196,226)</b>	<b>(16,552)</b>

# City of Calistoga

Fiscal Year 12-13 Budget

## Sources and Uses Summary Equipment Replacement Fund

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Adopted FY 11-12	Revised Budget FY 11-12	Actual FY 11-12	Adopted Budget FY 12-13	Actual 12/31/12	Revised Budget FY 12-13	Budget Adjustment FY 12-13
<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	144,410	108,101	-	146,053	-	-	-	-	-	-
From General Fund	-	-	-	-	-	62,890	-	-	-	-
Water Fund for Equipment Reserve	-	-	(90,003)	-	-	3,327	-	-	-	-
Auditors Adjustments (assets- liabilities)	(106,006)	(122,879)	99,635	235,000	235,000	98,409	235,000	-	135,000	(100,000)
Add Back Depreciation	223,130	190,827	99,635	381,053	235,000	164,626	235,000	-	135,000	(100,000)
Net All Transfers	261,534	(280,713)	9,632	381,053	235,000	164,626	235,000	-	135,000	(100,000)
Net Fund Surplus or (Deficit)	117,956	(413,601)	50,911	327,496	(85,157)	(47,166)	89,844	(46,551)	(49,958)	(139,802)
Beginning Working Capital	392,912	509,968	96,367	434,311	147,278	147,278	147,278	100,113	100,113	(47,165)
Ending Working Capital	509,968	96,367	147,278	761,807	62,121	100,113	237,122	53,562	50,156	



The City of Calistoga Operating Budget for Fiscal Year 2012-13  
 Budget Adjustments  
 Attachment A

Account #	Fund	Description	Adjustment Amount
01-3201	General Fund	Secured Taxes	(50,000)
01-3210	General Fund	Police Officer Training	1,000
01-3218	General Fund	Property Tax in Lieu of VLF	(22,251)
01-3219	General Fund	Planning Dept - Other Licenses and Permits	(1,000)
01-3226	General Fund	Vehicle Code Fines	2,000
01-3227	General Fund	Misdemeanor Fines	3,000
01-3229	General Fund	Parking Fines	2,500
01-3243	General Fund	Fire Dept - Reimbursements for Services	(100,604)
01-3244	General Fund	Planning Dept - Planning Services	(25,000)
01-3245	General Fund	Public Works Services	(6,000)
01-3251	General Fund	Interest	(3,500)
01-3260	General Fund	Rents - Property and Facilities	(3,900)
01-3260-0002	General Fund	Rental Income - Recreation - Facilities	(8,100)
01-3261	General Fund	Planning Dept - Other Filing Fees	(200)
01-3283	General Fund	Recreation - Class Fees	14,917
01-3283-0001	General Fund	Recreation - Educ/Recreation Course Fees	(13,583)
01-3283-0002	General Fund	Recreation - Senior Activities	(2,500)
01-3289	General Fund	Other Revenues	(17,000)
01-3299	General Fund	Transfer from Comm Dev	(25,000)
01-3299	General Fund	Transfer from Police Grants	(60,875)
01-4108-4510	General Fund	Finance - Eq Fund Replacement	(1,939)
01-4111-4510	General Fund	City Clerk - Eq Fund Replacement	(946)
01-4113-4402	General Fund	City Attorney Legal Costs	100,000
01-4114-4510	General Fund	City Mgr - Eq Fund Replacement	(1,288)
01-4115-4510	General Fund	Planning - Eq Fund Replacement	(2,339)
01-4116-4301	General Fund	Police - Full time Salaries	(7,500)
01-4116-4303	General Fund	Police - Fica/Medicare	9,000
01-4116-4305	General Fund	Police - Incentive pay	(6,000)
01-4116-4308	General Fund	Police - Part Time Salaries	39,122
01-4116-4309	General Fund	Police - Special Pay	3,500
01-4116-4310	General Fund	Police - PERS	(10,000)
01-4116-4311	General Fund	Police - Medical/dental	(16,622)
01-4116-4312	General Fund	Police - Workers Comp	(12,000)
01-4116-4313	General Fund	Police - Other Benefits	500
01-4116-4402	General Fund	Police - Contract Services	(20,000)
01-4116-4409	General Fund	Police - Training and Seminars	3,000
01-4116-4510	General Fund	Police - Eq Fund Replacement	(18,924)
01-4116-4650	General Fund	Police - Training and Meetings	3,000
01-4117-4302	General Fund	Fire Dept - Overtime	25,000
01-4117-4308	General Fund	Fire Dept - Part Time Salaries	5,000
01-4117-4402	General Fund	Fire Dept - Contract Services	3,000

The City of Calistoga Operating Budget for Fiscal Year 2012-13  
 Budget Adjustments  
 Attachment A

Account #	Fund	Description	Adjustment Amount
01-4117-4404	General Fund	Fire Dept - Repairs & Mntc	4,500
01-4117-4429	General Fund	Fire Dept - Telephone	(7,950)
01-4117-4510	General Fund	Fire Dept - Eq Fund Replacement	(6,586)
01-4119-4510	General Fund	Non - departmental - Eq Fund Replacement	(1,453)
01-4119-4499	General Fund	Non - departmental - Contingency	(9,000)
01-4121-4510	General Fund	Public Works - Eq Fund Replacement	(978)
01-4122-4510	General Fund	Public Works - Eq Fund Replacement Streets	(2,002)
01-4125-4510	General Fund	Building- Eq Fund Replacement	(1,434)
01-4129-4301	General Fund	Police Dispatch - Salaries	(10,000)
01-4129-4302	General Fund	Police Dispatch - Overtime	64,000
01-4129-4308	General Fund	Police Dispatch - Part time Salaries	25,000
01-4129-4309	General Fund	Police Dispatch - Special Pay	4,000
01-4129-4311	General Fund	Police Dispatch - Medical/dental	(2,000)
01-4129-4312	General Fund	Police Dispatch - Workers' Comp	(3,500)
01-4129-4409	General Fund	Police Dispatch - Training and Seminars	2,000
01-4133-4402	General Fund	City Clerk - Elections Contract Services	9,000
01-4138-4401	General Fund	Fire - Emergency Services Materials and Supplies	15,000
01-4152-4510	General Fund	Recreation - Eq Fund Replacement	(1,048)
01-4172-4402	General Fund	Personnel - Unemployment	(15,000)
01-4700-4799	General Fund	Transfer to Debt Service	(43,374)
01-4700-4799	General Fund	Transfer to Water CIP	32,500
01-4700-4799	General Fund	Transfer to Water Enterprise	(15,738)
01-4700-4799	General Fund	Transfer to WWTP Enterprise	(22,065)
01-4700-4799	General Fund	Transfer to WWTP Enterprise	(50,000)
02-3289	Water Enterprise	Other Revenues	(12,000)
02-3299	Water Enterprise	Transfer from General Fund	15,738
02-4131-4505	Water Enterprise	Depreciation	45,000
02-4131-4510	Water Enterprise	Eq Replacement Fund	(7,303)
02-4132-4505	Water Enterprise	Depreciation	(45,000)
02-4132-4510	Water Enterprise	Eq Replacement Fund	(16,295)
03-3299	WWTP Enterprise	Transfer from General Fund	22,065
03-4141-4510	WWTP Enterprise	Eq Replacement Fund	(6,072)
03-4142-4510	WWTP Enterprise	Eq Replacement Fund	(15,993)
12-3230	Water CIP	Napa County Measure A	(117,035)
12-	Water CIP	USDA Bond Proceeds	(314,095)
12-3269	Water CIP	Connection Fees	(25,000)
12-3299	Water CIP	Transfer from General Fund	(32,500)
12-4430-4501	Water CIP	Debt Principal	56,000
12-4430-4502	Water CIP	Debt Interest	1,500
12-5232-4915	Water CIP	Mt. Wash Capital Project	431,130
13-3269	WWTP CIP	Connection Fees	(50,000)
13-3299	WWTP CIP	Transfer from General Fund	50,000
15-3290	Eq Replacement	Gas and Oil Payments	(600)

The City of Calistoga Operating Budget for Fiscal Year 2012-13  
 Budget Adjustments  
 Attachment A

Account #	Fund	Description	Adjustment Amount
15-3291	Eq Replacement	Donations	(7,000)
15-3302	Eq Replacement	Charges for Services	93,176
15-3303	Eq Replacement	Charges for Services	29,424
15-4430-4432	Eq Replacement	Copier Lease Payments	1,552
15-4970-4401	Eq Replacement	Materials and Supplies	500
15-4970-4402	Eq Replacement	Contract Services	250
15-4970-4505	Eq Replacement	Depreciation	(100,000)
15-4975-4402	Eq Replacement	Contract Services	8,500
15-4975-4823	Eq Replacement	Misc Computer Equipment	14,000
27-3270	Mobile Home	Inspection Fees	(3,235)
27-3299	Mobile Home	Transfer From Community Dev	24,799
30-3299	Debt Service	Transfer from General Fund	43,374
30-3299	Debt Service	Transfer From Quality Life	(1,515)
30-3299	Debt Service	Transfer from Public Safety	(41,875)
39-4615	Comm Dev	Low Income Housing Programs	(10,000)
39-4700-4700	Comm Dev	Transfer to General Fund	25,000
39-4700-4799	Comm Dev	Transfer to Mobile Home	(24,799)
40-3269	Public Safety	Impact Fees	(41,875)
40-4700-4799	Public Safety	Transfer to Debt Service	41,875
41-4700-4799	Police Grants	Transfer to General Fund	60,875
76-3278	Housing Grant	Housing Grant Revenues	(2,284)
77-3269	Quality of Life	Impact Fees	(3,000)
77-4700-4799	Quality of Life	Transfer to Debt Service	1,515
78-4615-4402	Affordable Housing	Contract Services	23,125
86-3291	Fire	Donations	(99)
87-4700-4799	Recreation	Transfer to General Fund	7,178
94-3269	NW Drainage	Impact Fees	(37)
CH-5501-4915	City Hall	Contract Services	(18,547)
TR-4123-4402	Tree Mitiation	Contract Services	7,500