

Special Revenue Funds

The Special Revenue Funds for the FY 13-14 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 dependent on the pace of private development. The Development projection 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 develop 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.

The following pages provide 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.

Special Revenue Funds

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 13-14 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 Finance 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

Special Revenue Funds

Community Development Fund Program (cont.)

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.

Special Revenue Funds

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.

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

Special Revenue Funds

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

Special Revenue Funds	Revenues	Expenditures	Net Surplus /Deficit	Non-Operating	Net All Transfers	Net Suplus/Deficit	Beg Fund Bal	End Fund Bal
Asset Forfeiture	9,000	15,750	(6,750)	-	-	(6,750)	33,746	26,996
Gas Tax	161,872	37,500	124,372	-	(95,000)	29,372	68,554	97,926
Mobile Home Park Programs	18,540	1,475	17,065	-	(8,985)	8,080	-	8,080
Debt Service	-	-	-	(342,643)	342,643	-	-	-
Silverado LAD	1,000	1,000	-	-	-	-	401	401
Palisades LAD	1,550	1,550	-	-	-	-	484	484
CDBG Programs	46,073	44,950	1,123	-	(1,123)	-	-	-
Community Devt Program	33,120	118,200	(85,080)	-	(49,000)	(134,080)	276,490	142,410
Public Safety Impact Fee	473,336	-	473,336	-	(85,540)	387,796	-	387,796
Police Grants	108,440	29,612	78,828	-	(75,322)	3,506	-	3,506
Parking Ordinance	-	-	-	-	-	-	90,326	90,326
Housing Grants	-	-	-	-	-	-	12,288	12,288
Quality of Life Impact Fee	-	-	-	-	(309,355)	(309,355)	309,355	-
Housing Trust	334,002	20,000	314,002	-	-	314,002	89,263	403,265
Abandon Vehicle	2,500	-	2,500	-	(4,600)	(2,100)	18,190	16,090
Fire Donation	-	-	-	-	-	-	748	748
Recreation Donation	5,000	-	5,000	-	(5,000)	-	-	-
Police Donation	-	-	-	-	-	-	11,878	11,878
Traffic Signals	4,051	-	4,051	-	-	4,051	126,771	130,822
Northwest Drainage	245	-	245	-	-	245	2,944	3,189
Tree Mitigation	500	5,000	(4,500)	-	-	(4,500)	7,831	3,331
City Hall	-	-	-	-	-	-	-	-
Vamos Program	-	-	-	-	-	-	-	-
MTC Grants	343,000	347,000	(4,000)	-	4,000	-	-	-
Total Special Funds	1,542,229	622,037	920,192	(342,643)	(287,282)	290,267	1,049,269	1,339,536

Asset Forfeiture (11)
Sources and Uses

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3100 Fines, Forfeitures & Penalties	5,670	18,976	9,450	7,532	5,000	5,000	9,000
3230 Other Grants	-	-	-	-	4,633	4,633	-
3251 Interest	63	-	-	37	-	-	-
Total Operating Revenues	5,733	18,976	9,450	7,569	9,633	9,633	9,000
Expenditures							
Police Services							
4116 4401 Material & Supply		200	-	11,356	12,000	12,000	12,000
4116 4404 Repairs & Mntc			-	416	500	500	500
4116 4433 Special Equipment		3,000	-	0	3,000	3,000	3,000
4129 4401 Dispatch - Materials	19,535	-	-	194	250	250	250
Total Operating Expenditures	19,535	3,200	-	11,966	15,750	15,750	15,750
Net Operating Surplus/Deficit	(13,802)	15,776	9,450	(4,397)	(6,117)	(6,117)	(6,750)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(13,802)	15,776	9,450	(4,397)	(6,117)	(6,117)	(6,750)
Beginning Fund Balance	32,836	19,034	34,810	44,260	38,143	39,863	33,746
Ending Fund Balance	19,034	34,810	44,260	39,863	32,026	33,746	26,996

Gas Tax (21)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3233 Gas Tax 2106	18,392	29,426	21,503	17,908	17,500	17,500	21,430
3234 Gas Tax 2107	35,011	35,500	42,866	35,070	34,500	34,500	37,349
3235 Gas Tax 2107.5	-	2,000	4,000	2,000	1,850	1,850	2,000
3251 Interest and Use of Property	-	-	-	58	-	-	-
3253 Gas Tax 2105	26,295	26,500	31,411	24,434	25,500	25,500	25,086
3224 State-Local Prop 42 Grant	44,920	44,000	-	-	-	-	-
3271 Gas Tax - HUT 2103	-	-	45,558	72,211	40,000	40,000	76,007
3289 Other Revenues	7,270	3,500	3,800	3,800	2,500	2,500	-
Total Operating Revenues	131,888	140,926	149,137	155,481	121,850	121,850	161,872
Expenditures							
4451 4403 Utilities - Street Lights	35,865	35,479	35,759	35,931	37,500	37,500	37,500
Total Operating Expenditures	35,865	35,479	35,759	35,931	37,500	37,500	37,500
Net Operating Surplus/Deficit	96,023	105,447	113,378	119,550	84,350	84,350	124,372
Transfers From or (To) Other Funds							
3299 General Fund	19,008						
4700 4799 General Fund	(115,031)	(84,171)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)
Net All Transfers	(96,023)	(84,171)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)
Net Fund Surplus or (Deficit)	-	21,276	33,378	24,550	(10,650)	(10,650)	29,372
Beginning Fund Balance	-	-	21,276	54,654	43,004	79,204	68,554
Ending Fund Balance	-	21,276	54,654	79,204	32,354	68,554	97,926

Mobile Home Park Programs (27)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3215 Interest Earnings	57	-	-	-	-	-	-
3270 Inspection Fees	4,705	4,705	4,705	4,705	4,705	7,940	7,940
3282 Rent Stabilization Fees	12,420	9,900	7,665	3,300	10,600	10,600	10,600
3282 Reimbursement for Arbitration Services [3]				10,201			
Total Operating Revenues	17,182	14,605	12,370	18,206	15,305	18,540	18,540
Expenditures							
4610 4402 Contract Services		443	35,254	16,420	26,330	26,330	-
4610 4415 Postage & Reproduction							200
4610 4431 Fees - To State		1,275	1,275	1,275	1,275	1,275	1,275
Total Operating Expenditures	13,248	1,718	36,528	17,695	27,605	27,605	1,475
Net Operating Surplus/Deficit	3,934	12,887	(24,158)	511	(12,300)	(9,065)	17,065
Transfers From or (To) Other Funds							
4700 4799 General Fund for RSO Admin by City Planning	(2,468)	-	(2,500)	(5,407)	(3,000)	(3,000)	(2,520)
4700 4799 General Fund for Inspections by City	(8,000)	(5,000)	(8,000)	-	(8,000)	(8,000)	(6,465)
3299 Community Fund					44,864	20,065	-
Net All Transfers	(10,468)	(5,000)	(10,500)	(5,407)	33,864	9,065	(8,985)
Net Fund Surplus or (Deficit)	(6,534)	7,887	(34,658)	(4,896)	21,564	-	8,080
Beginning Fund Balance	38,201	31,667	39,554	4,896	(21,564)	-	-
Ending Fund Balance	31,667	39,554	4,896	-	-	-	8,080

Debt Service (30)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3251 Interest	-	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-	-
Expenditures							
4430 4402 Contract Services	-	-	-	-	1,502	1,502	
Total Operating Expenditures	-	-	-	-	1,502	1,502	-
Net Operating Surplus/Deficit	-	-	-	-	(1,502)	(1,502)	-
Other Non Operating Sources Or (Uses)							
Debt Service							
4430 4501 Principal	(222,140)	(232,385)	(355,760)	(372,618)	(255,754)	(255,754)	(130,457)
4430 4502 Interest	(324,538)	(268,021)	(255,925)	(239,068)	(221,411)	(221,411)	(212,186)
Total Other Non Operating Activities	(546,678)	(500,406)	(611,685)	(611,686)	(477,164)	(477,164)	(342,643)
Transfers From or (To) Other Funds							
3299 General Fund	143,369	-	523,764	606,405	477,165	433,791	33,288
3299 Quality of Life Fund	205,443	202,674	12,749	-	1,485	3,000	309,355
3299 Public Safety Fund	197,866	299,439	75,172	3,574	-	41,875	-
Net All Transfers	546,678	502,113	611,685	609,979	478,650	478,666	342,643
Net Fund Surplus or (Deficit)	(0)	1,707	-	(1,707)	(16)	(0)	-
Beginning Fund Balance	-	(0)	1,707	1,707	1,707	0	(0)
Ending Fund Balance	(0)	1,707	1,707	0	1,691	(0)	-

Silverado Landscape Maintenance (33)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3399 Assessments	1,000	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	11	2	-	-	-	-	-
Total Operating Revenues	1,011	1,002	1,000	1,000	1,000	1,000	1,000
Expenditures							
4167 4402 Contract Services	425	425	425	424	950	950	950
4167 4431 Fees	-	-	-	-	50	50	50
Total Operating Expenditures	425	425	425	424	1,000	1,000	1,000
Net Operating Surplus/Deficit	586	577	575	576	-	-	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	(2,375)	(1,479)	-	-	-
Net All Transfers	-	-	(2,375)	(1,479)	-	-	-
Net Fund Surplus or (Deficit)	586	577	(1,800)	(903)	-	-	-
Beginning Fund Balance	1,941	2,527	3,104	1,304	-	401	401
Ending Fund Balance	2,527	3,104	1,304	401	-	401	401

Palisades Landscape Maintenance (35)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3399 Assessments	1,584	1,558	1,540	1,488	1,540	1,540	1,540
3251 Other Revenues	10	2	2	1	10	10	10
Total Operating Revenues	1,594	1,560	1,542	1,489	1,550	1,550	1,550
Expenditures							
4168 4402 Contract Services	943	671	50	15	900	900	900
4168 4403 Utilities	-	-	614	634	600	600	600
4168 4431 Fees	50	-	-	-	50	50	50
Total Operating Expenditures	993	671	664	649	1,550	1,550	1,550
Net Operating Surplus/Deficit	601	889	878	840	-	-	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	-	-	(2,375)	(1,192)	-	-	-
Net All Transfers	-	-	(2,375)	(1,192)	-	-	-
Net Fund Surplus or (Deficit)	601	889	(1,497)	(352)	-	-	-
Beginning Fund Balance	843	1,444	2,333	836	-	484	484
Ending Fund Balance	1,444	2,333	836	484	-	484	484

CDBG Programs (38)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
Grants							
3230 CDBG MHP Grant	-	-	-	-	-	-	46,073
Total CDBG Grant	839	-	-	-	-	-	46,073
Total Operating Revenues	839	-	-	-	-	-	46,073
Expenditures							
38 4601 CDBG Grant Administration	-	-	-	-	-	-	44,950
Total Operating Expenditures	652	-	-	-	-	-	44,950
Net Operating Surplus/Deficit	187	-	-	-	-	-	1,123
Transfers From or (To) Other Funds							
4700 4799 General Fund For Planning	-	-	-	(187)	-	-	(1,123)
Net All Transfers	-	-	-	(187)	-	-	(1,123)
Net Fund Surplus or (Deficit)	187	-	-	(187)	-	-	-
Beginning Fund Balance	-	187	187	187	-	-	-
Ending Fund Balance Available	187	187	187	-	-	-	-

Community Development Program (39)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3251 1990's Loan and Investment Intere	22,093	14,796	51,585	41,932	22,000	22,000	10,320
3289 1990's Rehabilitation Loans	107,101	35,020	22,967	34,058	36,000	36,000	22,800
Total Operating Revenues	129,194	49,816	74,552	75,990	58,000	58,000	33,120
Expenditures							
39 4402 Contract Services	-	-	1,277	68,588	52,000	56,000	52,000
39 4615 Low Income Housing Prog	36,207	116,163	85,685	-	62,200	52,200	66,200
39 4479 Community Programs	1,500	-	-	10,000	-	-	-
Total Operating Expenditures	37,707	116,163	86,962	78,588	114,200	108,200	118,200
Net Operating Surplus/Deficit	91,487	(66,347)	(12,410)	(2,598)	(56,200)	(50,200)	(85,080)
Transfers From or (To) Other Funds							
4700 4799 General Fund			-	(53,267)	(56,000)	(81,000)	(49,000)
4700 3299 In Lieu Fund (78)			-	14,494		-	
4700 4799 Mobile Home Park (27)					(44,864)	(20,065)	
Net All Transfers	-	-	-	(38,773)	(100,864)	(101,065)	(49,000)
Net Fund Surplus or (Deficit)	91,487	(66,347)	(12,410)	(41,371)	(157,064)	(151,265)	(134,080)
Beginning Fund Balance	456,396	547,883	481,536	469,126	355,220	427,755	276,490
Ending Fund Balance Available	547,883	481,536	469,126	427,755	198,156	276,490	142,410

Public Safety (40)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3269 Public Safety Impact Fees	161,550	58,817	14,627	5,014	-	41,875	473,336
Total Operating Revenues	163,266	58,817	14,627	5,014	-	41,875	473,336
Expenditures							
4402 Contract Services							
Total Operating Expenditures	-	-	12,000	-	-	-	-
Net Operating Surplus/Deficit	163,266	58,817	2,627	5,014	-	41,875	473,336
Transfers From or (To) Other Funds							
4700 4799 Equipment Fund (15)	(108,100)	(108,100)	-	-	-	-	(47,000)
4700 4799 General Fund							(38,540)
4700 4799 Debt Service Fund (30)	(197,866)	(399,439)	(75,172)	(5,014)	-	(41,875)	-
Net All Transfers	(305,966)	(507,539)	(75,172)	(5,014)	-	(41,875)	(85,540)
Net Fund Surplus or (Deficit)	(142,700)	(448,722)	(72,545)	-	-	-	387,796
Beginning Fund Balance	663,967	521,267	72,545	-	-	-	
Ending Fund Balance	521,267	72,545	-	-	-	-	387,796

Police Grants (41)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3358 State COPS Grant	100,000	100,000	100,559	-	100,000	100,000	100,000
3225 State Gang Violence Reimbursement - Juvenile	654	10,409	-	14,990	8,484	8,484	8,440
3361 Diversion	2,276	-	-	-	-	-	-
3251 Interest	379	-	-	152	-	-	-
3289 Other Revenues - ADJ Gang	-	-	-	112,114	-	-	-
Total Operating Revenues	103,309	110,409	100,559	127,256	108,484	108,484	108,440
Expenditures							
4659 4433 COPS Programs	27,318	33,442	37,439	21,172	30,000	30,000	8,672
4659 4433 GANG Grant Program	7,500	5,000	-	-	5,002	5,002	8,440
4659 4433 Juvenile Diversion	-	-	-	-	-	-	12,500
Total Operating Expenditures	34,818	38,442	37,439	21,172	35,002	35,002	29,612
Net Operating Surplus/Deficit	68,491	71,967	63,120	106,084	73,482	73,482	78,828
Transfers From or (To) Other Funds							
4700 4799 General Fund - COPS	(18,312)	(60,000)	(78,910)	(70,000)	(70,000)	(130,875)	(75,322)
4700 4799 General Fund - Adj Prior Years	-	-	-	(21,181)	-	-	-
Net All Transfers	(18,312)	(60,000)	(78,910)	(91,181)	(70,000)	(130,875)	(75,322)
Net Fund Surplus or (Deficit)	50,179	11,967	(15,790)	14,903	3,482	(57,393)	3,506
Beginning Fund Balance	(3,866)	46,313	58,280	42,490	4,072	57,393	-
Ending Fund Balance	46,313	58,280	42,490	57,393	7,554	-	3,506

Parking Ordinance (55)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3261 Parking In Lieu Fee	17,520	1,457	15,178		-	-	
3251 Interest	242	-	-	85	-	-	
Total Operating Revenues	17,762	1,457	15,178	85	-	-	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	17,762	1,457	15,178	85	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	17,762	1,457	15,178	85	-	-	-
Beginning Fund Balance	55,844	73,606	75,063	90,241	90,241	90,326	90,326
Ending Fund Balance	73,606	75,063	90,241	90,326	90,241	90,326	90,326

Housing Grant (76)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3278 HOME Grant	1,829,632	1,271,684	480	11,808	-	-	-
Total Operating Revenues	1,829,632	1,271,684	480	11,808	-	-	-
Expenditures							
4616 HOME - Palisades	1,830,856	1,246,643	-	-	-	-	-
Total Operating Expenditures	1,830,856	1,246,643	-	-	-	-	-
Net Operating Surplus/Deficit	(1,224)	25,041	480	11,808	-	-	-
Transfers From or (To) Other Funds							
3299 General Fund	12,424	-	-	-	-	-	-
4700 4799 General Fund	-	(25,041)	-	-	-	-	-
Net All Transfers	12,424	(25,041)	-	-	-	-	-
Net Fund Surplus or (Deficit)	11,200	-	480	11,808	-	-	-
Beginning Fund Balance	(11,200)	-	-	480	12,288	12,288	12,288
Ending Fund Balance	-	-	480	12,288	12,288	12,288	12,288

Quality of Life (77)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Revised Budget FY 13-14
Revenues							
3269 Quality of Life Fee	10,500	4,500	12,750	-	-	312,355	-
Total Operating Revenues	10,600	4,500	12,750	-	-	312,355	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	10,600	4,500	12,750	-	-	312,355	-
Transfers From or (To) Other Funds							
4700 4799 General Fund	(295,854)	-	-	-	-	-	-
4700 4799 Debt Service Fund (30)	(202,674)	(4,500)	(12,750)	-	(1,485)	(3,000)	(309,355)
Net All Transfers	(498,528)	(4,500)	(12,750)	-	(1,485)	(3,000)	(309,355)
Net Fund Surplus or (Deficit)	(487,928)	-	-	-	(1,485)	309,355	(309,355)
Beginning Fund Balance	487,928	-	-	-	-	-	309,355
Ending Fund Balance	-	-	-	-	(1,485)	309,355	-

Housing Trust Fund (78)

Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3250 Interest	1,001	2,494	-	115	500	500	-
327B Developer In Lieu - Affordable Housing	1,044	800	-	-	-	-	334,002
Total Operating Revenues	2,045	3,294	-	115	500	500	334,002
Expenditures							
4402 Calistoga Affordable Housing Services	-	-	-	27,912	-	23,125	20,000
Total Operating Expenditures	924	-	-	27,912	-	23,125	20,000
Net Operating Surplus/Deficit	1,121	3,294	-	(27,797)	500	(22,625)	314,002
Transfers From or (To) Other Funds							
4700 4799 CDBG Fund (39)	-	-	-	(14,494)	-	-	-
Net All Transfers	-	-	-	(14,494)	-	-	-
Net Fund Surplus or (Deficit)	1,121	3,294	-	(42,291)	500	(22,625)	314,002
Beginning Fund Balance	149,764	150,885	154,179	154,179	143,273	111,888	89,263
Ending Fund Balance	150,885	154,179	154,179	111,888	143,773	89,263	403,265

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

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3790 Abandoned Vehicle Fees	3,617	4,668	8,530	2,806	2,500	2,500	2,500
3251 Interest	75	-	-	21	-	-	-
Total Operating Revenues	3,692	4,668	8,530	2,827	2,500	2,500	2,500
Expenditures							
4790 4402 Contract Services	-	-	2,357	327	2,002	2,002	-
Total Operating Expenditures	-	-	2,357	327	2,002	2,002	-
Net Operating Surplus/Deficit	3,692	4,668	6,173	2,500	498	498	2,500
Transfers From or (To) Other Funds							
4700 4799 General Fund	(4,350)	(4,350)	(4,600)	(6,900)	(4,600)	(4,600)	(4,600)
Net All Transfers	(4,350)	(4,350)	(4,600)	(6,900)	(4,600)	(4,600)	(4,600)
Net Fund Surplus or (Deficit)	(658)	318	1,573	(4,400)	(4,102)	(4,102)	(2,100)
Beginning Fund Balance	25,459	24,801	25,119	26,692	23,515	22,292	18,190
Ending Fund Balance	24,801	25,119	26,692	22,292	19,413	18,190	16,090

Fire Donation (86)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3291 Donations	-	-	-	-	-	99	-
3251 Interest	2	-	-	1	-	-	-
Total Operating Revenues	2	-	-	1	-	99	-
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	2	-	-	1	-	99	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	2	-	-	1	-	99	-
Beginning Fund Balance	646	648	648	648	648	649	748
Ending Fund Balance	648	648	648	649	648	748	748

Recreation Donation (87)

Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3291 Donations	7,375	9,320	11,553	7,491	7,900	17,974	5,000
3251 Interest	28	5,189	-	-	-	-	-
Total Operating Revenues	7,403	14,509	11,553	7,491	7,900	17,974	5,000
Expenditures							
4152 4401 Materials & Supplies	3,613	8,403	2,023	4,720	2,178	2,178	-
4152 4402 Contract Services	253	-	1,820	-	1,800	1,800	-
4155 4410 Advertising	-	-	-	255	-	-	-
Total Operating Expenditures	4,871	8,403	3,843	4,975	3,978	3,978	-
Net Operating Surplus/Deficit	2,532	6,106	7,710	2,516	3,922	13,996	5,000
Transfers From or (To) Other Funds							
4700 4799 General Fund	(12,000)	(12,000)	(10,704)	(2,061)	-	(13,996)	(5,000)
Net All Transfers	(12,000)	(12,000)	(10,704)	(2,061)	-	(13,996)	(5,000)
Net Fund Surplus or (Deficit)	(9,468)	(5,894)	(2,994)	455	3,922	-	-
Beginning Fund Balance	17,901	8,433	2,539	(455)	67	-	-
Ending Fund Balance	8,433	2,539	(455)	-	3,989	-	-

Police Donation (88)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3291 Donations	900	250	449	125	250	250	
3251 Interest	39	-	-	11	-	-	-
Total Operating Revenues	939	250	449	136	250	250	-
Expenditures							
4116 4401 Materials & Supplies	2,360	81	344	-	200	200	
Total Operating Expenditures	2,360	81	344	-	200	200	-
Net Operating Surplus/Deficit	(1,421)	169	105	136	50	50	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	(1,421)	169	105	136	50	50	-
Beginning Fund Balance	12,839	11,418	11,587	11,692	11,744	11,828	11,878
Ending Fund Balance	11,418	11,587	11,692	11,828	11,794	11,878	11,878

Traffic Signals (90)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3269 Traffic Signals Impact Fee	21,881	-	14,611	-	-	-	4,051
3251 Interest	487	-	-	153	-	-	-
Total Operating Revenues	22,368	-	14,611	153	-	-	4,051
Expenditures							
Total Operating Expenditures	-	-	64	-	36,000	36,000	-
Net Operating Surplus/Deficit	22,368	-	14,547	153	(36,000)	(36,000)	4,051
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	22,368	-	14,547	153	(36,000)	(36,000)	4,051
Beginning Fund Balance	125,703	148,071	148,071	162,618	171,424	162,771	126,771
Ending Fund Balance	148,071	148,071	162,618	162,771	135,424	126,771	130,822

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

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3269 Development Reimbursement	879	492	-	-	-	37	245
3251 Interest	8	-	-	3	-	-	-
Total Operating Revenues	887	492	-	3	-	37	245
Expenditures							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	887	492	-	3	-	37	245
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-		-		
Net Fund Surplus or (Deficit)	887	492	-	3	-	37	245
Beginning Fund Balance	1,525	2,412	2,904	2,904	2,904	2,907	2,944
Ending Fund Balance	2,412	2,904	2,904	2,907	2,904	2,944	3,189

Tree Mitigation (TR)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3289 Other Revenues	400	4,200	300	5,160	250	250	500
3251 Interest	82	360	-	20	-	-	-
Total Operating Revenues	482	4,560	300	5,180	250	250	500
Expenditures							
Total Operating Expenditures	-	4,200	-	4,860	-	7,500	5,000
Net Operating Surplus/Deficit	482	360	300	320	250	(7,250)	(4,500)
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	482	360	300	320	250	(7,250)	(4,500)
Beginning Fund Balance	13,619	14,101	14,461	14,761	15,011	15,081	7,831
Ending Fund Balance	14,101	14,461	14,761	15,081	15,261	7,831	3,331

City Hall (CH)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3289 Other Revenues	-		50,584	-	-	-	-
3251 Interest	-		-	41	-	-	-
Total Operating Revenues	-	-	50,584	41	-	-	-
Expenditures							
Total Operating Expenditures	-		-	18,588	50,584	32,037	-
				18,588	50,584	32,037	-
Net Operating Surplus/Deficit	-	-	50,584	(18,547)	(50,584)	(32,037)	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	-	-
Net Fund Surplus or (Deficit)	-	-	50,584	(18,547)	(50,584)	(32,037)	-
Beginning Fund Balance	-	-	-	50,584	50,584	32,037	-
Ending Fund Balance	-	-	50,584	32,037	-	-	-

Vamos Program (VP)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3289 Other Revenues	-		1,060	-	-	-	
3251 Interest	-		-	2	-	-	
Total Operating Revenues	-	-	1,060	2	-	-	-
Expenditures	-	-	100	-	-	-	
Total Operating Expenditures	-	-	100	-	-	-	-
Net Operating Surplus/Deficit	-	-	960	2	-	-	-
Transfers From or (To) Other Funds							
Net All Transfers	-	-	-	-	-	(2,152)	-
Net Fund Surplus or (Deficit)	-	-	960	2	-	(2,152)	-
Beginning Fund Balance	-	-	1,190	2,150	2,150	2,152	-
Ending Fund Balance	-	-	2,150	2,152	2,150	-	-

MTC GRANTS (25)
Sources and Uses Summary

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Revenues							
3225 MTC Street allocations							
3230 MTC Bridge Grant	-	-	26,869	33,131	60,000	60,000	24,000
Total Operating Revenues	-	-	26,869	33,131	60,000	319,000	319,000
Expenditures							
4994 4915 Other CIP Project Imp							
5518 4905 Berry Street Bridge Repl			26,869	34,408	60,000	379,000	319,000
4122 4915 ADA Curb Ramp Imp							28,000
Total Operating Expenditures	-	-	26,869	34,408	60,000	379,000	347,000
Net Operating Surplus/Deficit	-	-	-	(1,277)	-	-	(4,000)
<i>Other Non Operating Sources Or (Uses)</i>							
Total Other Non Operating Activities	-	-	-	1,277	-	-	-
Transfers From or (To) Other Funds							
3299 General Fund							
Net All Transfers	-	-	-	-	-	-	4,000
Net Fund Surplus or (Deficit)	-	-	-	-	-	-	4,000
Beginning Fund Balance	-	-	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-	-	-

Equipment Replacement Fund**Equipment Replacement**

This fund is to account for all operating and maintenance costs related to the City's computer network, workstation system, maintenance of vehicles, as well as fixed and maintenance costs related to information technology that benefit all other City funds and programs. The costs associated with this fund are equitably allocated to the departments who utilize such equipment, vehicles or are the beneficiaries of contractual services that support these systems.

City staff is recommending the purchase of a vehicle for the police department to replace one of the older vehicles that is requiring quite a bit of maintenance. Staff is also recommending the replacement of a server and accessories, computers and anti-virus software. The Public Safety Fund will contribute \$37,000 for the purchase of the vehicle and \$10,000 for defibrillators. The General Fund will transfer \$200,000 to this fund for debt service payments and for the replacement of equipment. This fund will have a fund balance of \$237,487 at the end of fiscal year 2013-14 for unanticipated expenditures and reserves.

Equipment Replacement Fund
Sources and Uses

	Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
Operating Revenues							
Charges for Services							
3302 Equipment Mntc & Operations	179,400	186,808	248,658	168,868	303,243	210,067	260,118
3303 Computer System	56,700	58,992	58,998	40,342	95,761	66,337	82,143
3290 Gas & Oil Payments	91,059	629	-	4,571	-	600	600
3291 Donations - Police Trust/Fire Association	2,600	-	14,000	6,000	-	7,000	-
3289 Other Revenues	16	-	7,378	4,211	-	-	-
Total Operating Revenues	329,775	246,429	329,034	223,992	399,004	284,004	342,861
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	123,731	60,354	105,714	117,589	88,103	88,853	79,503
Depreciation	186,364	156,524	50,154	58,261	185,000	85,000	85,000
Total Equipment	310,095	216,878	155,868	175,850	273,103	173,853	164,503
Computer System Mntc & Replacement							
Contract Services	40,793	46,000	39,964	37,793	40,383	48,883	44,497
Supplies and Services	16,390	16,187	5,183	-	-	-	-
Depreciation	36,766	34,303	49,481	40,148	50,000	50,000	50,000
Total Computer System	93,949	96,490	94,629	77,941	90,383	98,883	94,497
Total Operating Expenditures	404,044	313,369	250,497	253,791	363,486	272,736	259,000
Net Operating Surplus/Deficit	(74,269)	(66,940)	78,536	(29,799)	35,518	11,268	83,861
Other Non-Operating Sources Or (Uses)							
Interest Earnings	931	3	-	101	-	-	-
Sale of Property (Gain)	2,158	(657)	-	24,188	-	-	-
Lease Proceeds	-	-	248,460	-	-	-	-
Lease Payments	(71,672)	(58,989)	(64,909)	(172,026)	(155,674)	(157,226)	(156,729)
Equipment Purchases	-	-	(209,292)	-	(1,000)	(1,000)	(37,500)
Vehicles	-	(5,704)	(11,516)	-	-	(14,000)	(49,100)
Computer System	(1,626)	(603)	-	(34,256)	(24,000)	(24,000)	(35,200)
Miscellaneous Office	(1,626)	(603)	-	(34,256)	(24,000)	(24,000)	(35,200)
Sub Total Equipment	(1,626)	(6,307)	(220,808)	(34,256)	(25,000)	(39,000)	(121,800)
Total Other Non Operating Activities	(70,209)	(65,949)	(37,257)	(181,993)	(180,674)	(196,226)	(278,529)
Transfers From or (To) Other Funds							
Wastewater Fund (03)	-	(493,071)	-	-	-	-	-
Water Fund (02)	-	18,154	-	-	-	-	-
Wastewater Fund (03)	-	18,155	-	-	-	-	-
Public Safety Fund (41)	144,410	108,101	-	-	-	-	47,000
General Fund	-	-	-	62,890	-	-	200,000
Auditors Adj. (assets- liabilities)	(106,006)	(122,879)	(90,003)	3,327	-	-	-
Add Back Depreciation	223,130	190,827	99,635	98,409	235,000	135,000	135,000
Net All Transfers	261,534	(280,713)	9,632	164,626	235,000	135,000	382,000
Net Fund Surplus or (Deficit)	117,056	(413,601)	50,911	(47,166)	89,844	(49,958)	187,332
Beginning Working Capital	392,912	509,968	96,367	147,278	147,278	100,113	50,155
Ending Working Capital	509,968	96,367	147,278	100,112	237,122	50,155	237,487

Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
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Department: Finance Department

Program: Equipment Maintenance & Replacement

Account Code: 15-4970

SERVICES & SUPPLIES								
4401	MATERIALS & SUPPLIES	525	-	204	-	-	500	500
4402	CONTRACT SERVICES		10,760		-	-	250	250
4403	UTILITIES			534	-	-	-	-
4404	REPAIRS & MAINTENANCE	37,706	33,894	46,403	53,817	42,603	42,603	35,503
4405	TRAINING & SEMINARS				-	-	-	-
4415	POSTAGE & REPRODUCTION				131	2,000	2,000	250
4417	Fuel & Oil	85,500	1,788		10,968	2,500	2,500	-
4429	PHONE		13,912	56,558	41,119	40,000	40,000	43,000
4433	COPS Expense			778				
4821	MISC FIELD EQUIPMENT		603	340	11,554	-	-	-
4822	MISC OFFICE EQUIPMENT	1,626						
4515	EQUIPMENT REPLACEMENT			897		1,000	1,000	500
SUBTOTAL		125,357	60,957	105,714	117,589	88,103	88,853	80,003
OTHER								
4505	DEPRECIATION	186,364	156,524	50,154	58,261	185,000	85,000	85,000
SUBTOTAL		186,364	156,524	50,154	58,261	185,000	85,000	85,000
TOTAL PROGRAM BUDGET		311,721	217,481	155,868	175,850	273,103	173,853	165,003

Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
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Department: Finance Department
 Program: Computer System
 Account Code: 15-4975

SERVICES & SUPPLIES							
4402	CONTRACT SERVICES						
	Web Redesign and Support	40,500	40,500	1,978	6,926	6,683	9,183
	IT Support	2,251	3,254	29,086	22,108	26,500	32,500
	Red Condor Services	650	750	1,700	-	-	-
	Financial System Support	6,850	7,200	7,200	8,759	7,200	7,200
4429	PHONE	4,931	4,780	250	-	-	-
4820	VEHICLES	-	-	-	-	-	-
4822	MISC OFFICE EQUIPMENT	-	-	-	-	-	37,000
4823	MISC COMPUTER	9,458	5,704	4,933	10,376	-	11,200
	SUBTOTAL	64,640	62,187	45,148	48,169	40,383	62,883
							141,797
OTHER							
4505	DEPRECIATION	36,766	34,303	49,481	40,148	50,000	50,000
	SUBTOTAL	36,766	34,303	49,481	40,148	50,000	50,000
							50,000
	TOTAL PROGRAM BUDGET	101,406	96,490	94,629	88,317	90,383	112,883
							191,797

Actual FY 08-09	Actual FY 09-10	Actual FY 10-11	Actual FY 11-12	Adopted Budget FY 12-13	Revised Budget FY 12-13	Proposed Budget FY 13-14
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Department: Finance Department
 Program: Lease Payments
 Account Code 15-4970 and 4975

OTHER							
4402	CONTRACT SERVICES	2,981	2,548	-	-	-	
4970-4432	Rental Payments - Copier/Printer/Fax/Scanner	22,813	18,223	12,752	46,245	42,117	43,171
4970-4432	Fire Engines, Vehicles & Computer Equipment - Suntrust	45,879	38,218	52,158	61,921	71,812	51,287
4970-4501	Fire Engines, Vehicles & Computer Equipment - Zion Principal						2,655
4970-4502	Fire Engines, Vehicles & Computer Equipment - Zion Interest						267
4975-4432	Police Vehicles & Computer Equipment - Suntrust				9,253		7,664
4970-4501	Police Vehicles & Computer Equipment - Zion Principal						9,031
4970-4502	Police Vehicles & Computer Equipment - Zion Interest						909
4116-4402	CAD/RMS System				23,880	24,000	24,000
4970-4502	Public Works Street Sweeper & Other Equipment - Zion Interest						3,818
4970-4501	Public Works Street Sweeper & Other Equipment - Zion Principal				54,607	41,745	
	SUBTOTAL	71,672	58,989	64,909	195,906	179,674	180,729
TOTAL PROGRAM BUDGET		71,672	58,989	64,909	195,906	179,674	180,729