

## 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 24 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 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.

<b>Special Revenue Funds</b>
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**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.

**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**

### **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. With the anticipation of Indian Springs, Brian Arden Winery and Calistoga Apartments this fund will receive \$473,336 in one-time impact fees. 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.

<b>Special Revenue Funds</b>
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**Housing Trust Fund**

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. With the anticipation of Brian Arden Winery and Enchanted Resorts this fund will receive \$334,002 in one-time impact fees. 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****Employee Future Benefits Fund**

The Employee Future Benefits Fund accounts for future increases in the Public Employees Retirement System employer rate contributions and future retiree benefits.

**Developer Deposit Fund**

The Developer Deposit Fund accounts for the financial transactions related to development case processing. Developers are required to make an initial deposit upon opening a case project. The deposit is drawn upon as processing costs are incurred until the balance reaches the minimum required deposit established by the City. Any costs incurred in excess of the minimum required deposit are billed to and paid directly by the developer. Fees for development processing costs such as those related to General Plan amendments, zone changes, master plans, transportation impacts, development agreements, tentative tract and parcel maps and sign programs are based on the direct costs required to review, check and inspect development applications submitted to the City for approval plus applicable overhead costs. These fees are set and approved by City Council action. When a development case is completed and all related costs have been billed any balance remaining in the developer's deposit account is refunded.

**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).

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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	31,000	15,750	15,250	-	-	15,250	2,000	17,250
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	-	(242,167)	231,169	152,630	383,799
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	-	-	-	-	(156,728)	(156,728)	156,728	-
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	-	-	-	-	-	-	-	-
IMTC Grants	343,000	347,000	(4,000)	-	4,000	-	-	-
Employee Future Benefits	-	-	-	-	100,000	100,000	100,000	200,000
<b>Total Special Funds</b>	<b>1,564,229</b>	<b>622,037</b>	<b>942,192</b>	<b>(342,643)</b>	<b>(191,282)</b>	<b>408,267</b>	<b>1,117,526</b>	<b>1,525,793</b>

**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
<b>Revenues</b>							
3100 Fines, Forfeitures & Penalties	5,670	18,976	9,450	7,532	5,000	5,000	31,000
3230 Other Grants	-	-	-	-	4,633	4,633	-
3251 Interest	63	-	-	37	-	-	-
<b>Total Operating Revenues</b>	<b>5,733</b>	<b>18,976</b>	<b>9,450</b>	<b>7,569</b>	<b>9,633</b>	<b>9,633</b>	<b>31,000</b>
<b>Expenditures</b>							
<b>Police Services</b>							
4116 4401 Material & Supply	-	200	-	11,356	12,000	11,746	12,000
4116 4404 Repairs & Mntc	-	-	-	416	500	500	500
4116 4433 Special Equipment	-	3,000	-	0	3,000	2,000	3,000
4129 4401 Dispatch - Materials	19,535	-	-	194	250	250	250
<b>Total Operating Expenditures</b>	<b>19,535</b>	<b>3,200</b>	<b>-</b>	<b>11,966</b>	<b>15,750</b>	<b>14,496</b>	<b>15,750</b>
<b>Net Operating Surplus/Deficit</b>	<b>(13,802)</b>	<b>15,776</b>	<b>9,450</b>	<b>(4,397)</b>	<b>(6,117)</b>	<b>(4,863)</b>	<b>15,250</b>
<b>Transfers From or (To) Other Funds</b>							
Equipment Replacement Fund	-	-	-	-	-	(33,000)	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(33,000)</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(13,802)</b>	<b>15,776</b>	<b>9,450</b>	<b>(4,397)</b>	<b>(6,117)</b>	<b>(37,863)</b>	<b>15,250</b>
<b>Beginning Fund Balance</b>	<b>32,836</b>	<b>19,034</b>	<b>34,810</b>	<b>44,260</b>	<b>38,143</b>	<b>39,863</b>	<b>2,000</b>
<b>Ending Fund Balance</b>	<b>19,034</b>	<b>34,810</b>	<b>44,260</b>	<b>39,863</b>	<b>32,026</b>	<b>2,000</b>	<b>17,250</b>



## 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
<b>Revenues</b>							
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	-
<b>Total Operating Revenues</b>	<b>131,888</b>	<b>140,926</b>	<b>149,137</b>	<b>155,481</b>	<b>121,850</b>	<b>121,850</b>	<b>161,872</b>
<b>Expenditures</b>							
4451 4403 Utilities - Street Lights	35,865	35,479	35,759	35,931	37,500	37,500	37,500
<b>Total Operating Expenditures</b>	<b>35,865</b>	<b>35,479</b>	<b>35,759</b>	<b>35,931</b>	<b>37,500</b>	<b>37,500</b>	<b>37,500</b>
<b>Net Operating Surplus/Deficit</b>	<b>96,023</b>	<b>105,447</b>	<b>113,378</b>	<b>119,550</b>	<b>84,350</b>	<b>84,350</b>	<b>124,372</b>
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund	19,008						
4700 4799 General Fund	(115,031)	(84,171)	(80,000)	(95,000)	(95,000)	(95,000)	(95,000)
<b>Net All Transfers</b>	<b>(96,023)</b>	<b>(84,171)</b>	<b>(80,000)</b>	<b>(95,000)</b>	<b>(95,000)</b>	<b>(95,000)</b>	<b>(95,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>-</b>	<b>21,276</b>	<b>33,378</b>	<b>24,550</b>	<b>(10,650)</b>	<b>(10,650)</b>	<b>29,372</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>21,276</b>	<b>54,654</b>	<b>43,004</b>	<b>79,204</b>	<b>68,554</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>21,276</b>	<b>54,654</b>	<b>79,204</b>	<b>32,354</b>	<b>68,554</b>	<b>97,926</b>

**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
<b>Revenues</b>							
3225 MTC Street allocations			26,869	33,131	60,000	60,000	24,000
3230 MTC Bridge Grant	-	-	-	-	-	319,000	319,000
<b>Total Operating Revenues</b>	-	-	<b>26,869</b>	<b>33,131</b>	<b>60,000</b>	<b>379,000</b>	<b>343,000</b>
<b>Expenditures</b>							
4994 4915 Other CIP Project Imp			26,869	34,408	60,000	379,000	
5518 4905 Berry Street Bridge Repl							319,000
4122 4915 ADA Curb Ramp Imp							28,000
<b>Total Operating Expenditures</b>	-	-	<b>26,869</b>	<b>34,408</b>	<b>60,000</b>	<b>379,000</b>	<b>347,000</b>
<b>Net Operating Surplus/Deficit</b>	-	-	-	<b>(1,277)</b>	-	-	<b>(4,000)</b>
<i>Other Non Operating Sources Or (Uses)</i>							
Total Other Non Operating Activities	-	-	-	1,277	-	-	-
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund							4,000
<b>Net All Transfers</b>	-	-	-	-	-	-	<b>4,000</b>
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-	-	-

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
<b>Revenues</b>							
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			
<b>Total Operating Revenues</b>	<b>17,182</b>	<b>14,605</b>	<b>12,370</b>	<b>18,206</b>	<b>15,305</b>	<b>18,540</b>	<b>18,540</b>
<b>Expenditures</b>							
4610 4402 Contract Services		443	35,254	16,420	26,330	26,330	-
4610 4415 Postage & Reproduction Fees - To State		1,275	1,275	1,275	1,275	1,275	200
4610 4431 Fees - To State							1,275
<b>Total Operating Expenditures</b>	<b>13,248</b>	<b>1,718</b>	<b>36,528</b>	<b>17,695</b>	<b>27,605</b>	<b>27,605</b>	<b>1,475</b>
<b>Net Operating Surplus/Deficit</b>	<b>3,934</b>	<b>12,887</b>	<b>(24,158)</b>	<b>511</b>	<b>(12,300)</b>	<b>(9,065)</b>	<b>17,065</b>
<b>Transfers From or (To) Other Funds</b>							
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	-
<b>Net All Transfers</b>	<b>(10,468)</b>	<b>(5,000)</b>	<b>(10,500)</b>	<b>(5,407)</b>	<b>33,864</b>	<b>9,065</b>	<b>(8,985)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(6,534)</b>	<b>7,887</b>	<b>(34,658)</b>	<b>(4,896)</b>	<b>21,564</b>	<b>-</b>	<b>8,080</b>
<b>Beginning Fund Balance</b>	<b>38,201</b>	<b>31,667</b>	<b>39,554</b>	<b>4,896</b>	<b>(21,564)</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>31,667</b>	<b>39,554</b>	<b>4,896</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,080</b>

**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
<b>Revenues</b>							
3251 Interest	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-	-
<b>Expenditures</b>							
4430 4402 Contract Services	-	-	-	-	1,502	1,502	-
<b>Total Operating Expenditures</b>	-	-	-	-	1,502	1,502	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	(1,502)	(1,502)	-
<b>Other Non Operating Sources Or (Uses)</b>							
<b>Debt Service</b>							
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)
<b>Total Other Non Operating Activities</b>	<b>(546,678)</b>	<b>(500,406)</b>	<b>(611,685)</b>	<b>(611,686)</b>	<b>(477,164)</b>	<b>(477,164)</b>	<b>(342,643)</b>
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund	143,369	-	523,764	606,405	477,165	433,791	29,188
3299 Quality of Life Fund	205,443	202,674	12,749	-	1,485	3,000	156,728
3299 Public Safety Fund	197,866	299,439	75,172	3,574	-	41,875	156,727
<b>Net All Transfers</b>	<b>546,678</b>	<b>502,113</b>	<b>611,685</b>	<b>609,979</b>	<b>478,650</b>	<b>478,666</b>	<b>342,643</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(0)</b>	<b>1,707</b>	<b>-</b>	<b>(1,707)</b>	<b>(16)</b>	<b>(0)</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>-</b>	<b>(0)</b>	<b>1,707</b>	<b>1,707</b>	<b>1,707</b>	<b>0</b>	<b>(0)</b>
<b>Ending Fund Balance</b>	<b>(0)</b>	<b>1,707</b>	<b>1,707</b>	<b>0</b>	<b>1,691</b>	<b>(0)</b>	<b>-</b>

## 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
<b>Revenues</b>							
3399 Assessments	1,000	1,000	1,000	1,000	1,000	1,000	1,000
3251 Other Revenues	11	2	-	-	-	-	-
<b>Total Operating Revenues</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>1,000</b>
<b>Expenditures</b>							
4167 4402 Contract Services	425	425	425	424	950	950	950
4167 4431 Fees	-	-	-	-	50	50	50
<b>Total Operating Expenditures</b>	<b>425</b>	<b>425</b>	<b>425</b>	<b>424</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>586</b>	<b>577</b>	<b>575</b>	<b>576</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	-	-	(2,375)	(1,479)	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>(2,375)</b>	<b>(1,479)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>586</b>	<b>577</b>	<b>(1,800)</b>	<b>(903)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>1,941</b>	<b>2,527</b>	<b>3,104</b>	<b>1,304</b>	<b>-</b>	<b>401</b>	<b>401</b>
<b>Ending Fund Balance</b>	<b>2,527</b>	<b>3,104</b>	<b>1,304</b>	<b>401</b>	<b>-</b>	<b>401</b>	<b>401</b>

## 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
<b>Revenues</b>							
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
<b>Total Operating Revenues</b>	<b>1,594</b>	<b>1,560</b>	<b>1,542</b>	<b>1,489</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b>Expenditures</b>							
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
<b>Total Operating Expenditures</b>	<b>993</b>	<b>671</b>	<b>664</b>	<b>649</b>	<b>1,550</b>	<b>1,550</b>	<b>1,550</b>
<b>Net Operating Surplus/Deficit</b>	<b>601</b>	<b>889</b>	<b>878</b>	<b>840</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	-	-	(2,375)	(1,192)	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>(2,375)</b>	<b>(1,192)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>601</b>	<b>889</b>	<b>(1,497)</b>	<b>(352)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>843</b>	<b>1,444</b>	<b>2,333</b>	<b>836</b>	<b>-</b>	<b>484</b>	<b>484</b>
<b>Ending Fund Balance</b>	<b>1,444</b>	<b>2,333</b>	<b>836</b>	<b>484</b>	<b>-</b>	<b>484</b>	<b>484</b>

**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
<b>Revenues</b>							
<b>Grants</b>							
3230 CDBG MHP Grant	-	-	-	-	-	-	46,073
Total CDBG Grant	839	-	-	-	-	-	46,073
<b>Total Operating Revenues</b>	839	-	-	-	-	-	46,073
<b>Expenditures</b>							
38 4402 CDBG Grant Administration	-	-	-	-	-	-	44,950
<b>Total Operating Expenditures</b>	652	-	-	-	-	-	44,950
<b>Net Operating Surplus/Deficit</b>	187	-	-	-	-	-	1,123
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund For Planning	-	-	-	(187)	-	-	(1,123)
<b>Net All Transfers</b>	-	-	-	(187)	-	-	(1,123)
<b>Net Fund Surplus or (Deficit)</b>	187	-	-	(187)	-	-	-
<b>Beginning Fund Balance</b>	-	187	187	187	-	-	-
<b>Ending Fund Balance Available</b>	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
<b>Revenues</b>							
3251 1990's Loan and Investment Interest	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
<b>Total Operating Revenues</b>	<b>129,194</b>	<b>49,816</b>	<b>74,552</b>	<b>75,990</b>	<b>58,000</b>	<b>58,000</b>	<b>33,120</b>
<b>Expenditures</b>							
39 4402 Contract Services	-	-	1,277	68,588	52,000	56,000	52,000
39 4615 Low Income Housing Programs	36,207	116,163	85,685	-	62,200	52,200	66,200
39 4479 Community Programs	1,500	-	-	10,000	-	-	-
<b>Total Operating Expenditures</b>	<b>37,707</b>	<b>116,163</b>	<b>86,962</b>	<b>78,588</b>	<b>114,200</b>	<b>108,200</b>	<b>118,200</b>
<b>Net Operating Surplus/Deficit</b>	<b>91,487</b>	<b>(66,347)</b>	<b>(12,410)</b>	<b>(2,598)</b>	<b>(56,200)</b>	<b>(50,200)</b>	<b>(85,080)</b>
<b>Transfers From or (To) Other Funds</b>							
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)	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(38,773)</b>	<b>(100,864)</b>	<b>(101,065)</b>	<b>(49,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>91,487</b>	<b>(66,347)</b>	<b>(12,410)</b>	<b>(41,371)</b>	<b>(157,064)</b>	<b>(151,265)</b>	<b>(134,080)</b>
<b>Beginning Fund Balance</b>	<b>456,396</b>	<b>547,883</b>	<b>481,536</b>	<b>469,126</b>	<b>355,220</b>	<b>427,755</b>	<b>276,490</b>
<b>Ending Fund Balance Available</b>	<b>547,883</b>	<b>481,536</b>	<b>469,126</b>	<b>427,755</b>	<b>198,156</b>	<b>276,490</b>	<b>142,410</b>



**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
<b>Revenues</b>							
3269 Public Safety Impact Fees	161,550	58,817	14,627	5,014	-	201,425	473,336
<b>Total Operating Revenues</b>	<b>163,266</b>	<b>58,817</b>	<b>14,627</b>	<b>5,014</b>	<b>-</b>	<b>201,425</b>	<b>473,336</b>
<b>Expenditures</b>							
4402 Contract Services							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>12,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>163,266</b>	<b>58,817</b>	<b>2,627</b>	<b>5,014</b>	<b>-</b>	<b>201,425</b>	<b>473,336</b>
<b>Transfers From or (To) Other Funds</b>							
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)	-	(48,795)	(156,627)
<b>Net All Transfers</b>	<b>(305,966)</b>	<b>(507,539)</b>	<b>(75,172)</b>	<b>(5,014)</b>	<b>-</b>	<b>(48,795)</b>	<b>(242,167)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(142,700)</b>	<b>(448,722)</b>	<b>(72,545)</b>	<b>-</b>	<b>-</b>	<b>152,630</b>	<b>231,169</b>
<b>Beginning Fund Balance</b>	<b>663,967</b>	<b>521,267</b>	<b>72,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,630</b>
<b>Ending Fund Balance</b>	<b>521,267</b>	<b>72,545</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,630</b>	<b>383,799</b>

## 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
<b>Revenues</b>							
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	-	-	-
<b>Total Operating Revenues</b>	<b>103,309</b>	<b>110,409</b>	<b>100,559</b>	<b>127,256</b>	<b>108,484</b>	<b>108,484</b>	<b>108,440</b>
<b>Expenditures</b>							
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
<b>Total Operating Expenditures</b>	<b>34,818</b>	<b>38,442</b>	<b>37,439</b>	<b>21,172</b>	<b>35,002</b>	<b>35,002</b>	<b>29,612</b>
<b>Net Operating Surplus/Deficit</b>	<b>68,491</b>	<b>71,967</b>	<b>63,120</b>	<b>106,084</b>	<b>73,482</b>	<b>73,482</b>	<b>78,828</b>
<b>Transfers From or (To) Other Funds</b>							
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)	-	-	-
<b>Net All Transfers</b>	<b>(18,312)</b>	<b>(60,000)</b>	<b>(78,910)</b>	<b>(91,181)</b>	<b>(70,000)</b>	<b>(130,875)</b>	<b>(75,322)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>50,179</b>	<b>11,967</b>	<b>(15,790)</b>	<b>14,903</b>	<b>3,482</b>	<b>(57,393)</b>	<b>3,506</b>
<b>Beginning Fund Balance</b>	<b>(3,866)</b>	<b>46,313</b>	<b>58,280</b>	<b>42,490</b>	<b>4,072</b>	<b>57,393</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>46,313</b>	<b>58,280</b>	<b>42,490</b>	<b>57,393</b>	<b>7,554</b>	<b>-</b>	<b>3,506</b>

**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
<b>Revenues</b>							
3261    Parking In Lieu Fee	17,520	1,457	15,178		-	-	
3251    Interest	242	-	-	85	-	-	
<b>Total Operating Revenues</b>	<b>17,762</b>	<b>1,457</b>	<b>15,178</b>	<b>85</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>17,762</b>	<b>1,457</b>	<b>15,178</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>17,762</b>	<b>1,457</b>	<b>15,178</b>	<b>85</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>55,844</b>	<b>73,606</b>	<b>75,063</b>	<b>90,241</b>	<b>90,241</b>	<b>90,326</b>	<b>90,326</b>
<b>Ending Fund Balance</b>	<b>73,606</b>	<b>75,063</b>	<b>90,241</b>	<b>90,326</b>	<b>90,241</b>	<b>90,326</b>	<b>90,326</b>

**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
<b>Revenues</b>							
3278 HOME Grant	1,829,632	1,271,684	480	11,808	-	-	-
<b>Total Operating Revenues</b>	<b>1,829,632</b>	<b>1,271,684</b>	<b>480</b>	<b>11,808</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>							
4616 HOME - Palisades	1,830,856	1,246,643	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>1,830,856</b>	<b>1,246,643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>(1,224)</b>	<b>25,041</b>	<b>480</b>	<b>11,808</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund	12,424	-	-	-	-	-	-
4700 4799 General Fund	-	(25,041)	-	-	-	-	-
<b>Net All Transfers</b>	<b>12,424</b>	<b>(25,041)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>11,200</b>	<b>-</b>	<b>480</b>	<b>11,808</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>(11,200)</b>	<b>-</b>	<b>-</b>	<b>480</b>	<b>12,288</b>	<b>12,288</b>	<b>12,288</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>480</b>	<b>12,288</b>	<b>12,288</b>	<b>12,288</b>	<b>12,288</b>

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
<b>Revenues</b>							
3269 Quality of Life Fee	10,500	4,500	12,750	-	-	159,728	-
<b>Total Operating Revenues</b>	<b>10,600</b>	<b>4,500</b>	<b>12,750</b>	<b>-</b>	<b>-</b>	<b>159,728</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>10,600</b>	<b>4,500</b>	<b>12,750</b>	<b>-</b>	<b>-</b>	<b>159,728</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	(295,854)	-					
4700 4799 Debt Service Fund (30)	(202,674)	(4,500)	(12,750)		(1,485)	(3,000)	(156,728)
<b>Net All Transfers</b>	<b>(498,528)</b>	<b>(4,500)</b>	<b>(12,750)</b>	<b>-</b>	<b>(1,485)</b>	<b>(3,000)</b>	<b>(156,728)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(487,928)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,485)</b>	<b>156,728</b>	<b>(156,728)</b>
<b>Beginning Fund Balance</b>	<b>487,928</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,728</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,485)</b>	<b>156,728</b>	<b>-</b>

**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
<b>Revenues</b>							
3250 Interest	1,001	2,494	-	115	500	500	-
3278 Developer In Lieu - Affordable Housing	1,044	800	-	-	-	-	334,002
<b>Total Operating Revenues</b>	<b>2,045</b>	<b>3,294</b>	<b>-</b>	<b>115</b>	<b>500</b>	<b>500</b>	<b>334,002</b>
<b>Expenditures</b>							
4402 Calistoga Affordable Housing Services	-	-	-	27,912	-	23,125	20,000
<b>Total Operating Expenditures</b>	<b>924</b>	<b>-</b>	<b>-</b>	<b>27,912</b>	<b>-</b>	<b>23,125</b>	<b>20,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>1,121</b>	<b>3,294</b>	<b>-</b>	<b>(27,797)</b>	<b>500</b>	<b>(22,625)</b>	<b>314,002</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 CDBG Fund (39)	-	-	-	(14,494)	-	-	-
<b>Net All Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,494)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>1,121</b>	<b>3,294</b>	<b>-</b>	<b>(42,291)</b>	<b>500</b>	<b>(22,625)</b>	<b>314,002</b>
<b>Beginning Fund Balance</b>	<b>149,764</b>	<b>150,885</b>	<b>154,179</b>	<b>154,179</b>	<b>143,273</b>	<b>111,888</b>	<b>89,263</b>
<b>Ending Fund Balance</b>	<b>150,885</b>	<b>154,179</b>	<b>154,179</b>	<b>111,888</b>	<b>143,773</b>	<b>89,263</b>	<b>403,265</b>

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

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
<b>Revenues</b>							
3291 Donations	-	-	-	-	-	99	-
3251 Interest	2	-	-	1	-	-	-
<b>Total Operating Revenues</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>99</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>2</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>99</b>	<b>-</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>99</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>646</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>649</b>	<b>748</b>
<b>Ending Fund Balance</b>	<b>648</b>	<b>648</b>	<b>648</b>	<b>649</b>	<b>648</b>	<b>748</b>	<b>748</b>



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
<b>Revenues</b>							
3291 Donations	7,375	9,320	11,553	7,491	7,900	17,974	5,000
3251 Interest	28	5,189	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>7,403</b>	<b>14,509</b>	<b>11,553</b>	<b>7,491</b>	<b>7,900</b>	<b>17,974</b>	<b>5,000</b>
<b>Expenditures</b>							
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	-	-	-
<b>Total Operating Expenditures</b>	<b>4,871</b>	<b>8,403</b>	<b>3,843</b>	<b>4,975</b>	<b>3,978</b>	<b>3,978</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>2,532</b>	<b>6,106</b>	<b>7,710</b>	<b>2,516</b>	<b>3,922</b>	<b>13,996</b>	<b>5,000</b>
<b>Transfers From or (To) Other Funds</b>							
4700 4799 General Fund	(12,000)	(12,000)	(10,704)	(2,061)	-	(13,996)	(5,000)
<b>Net All Transfers</b>	<b>(12,000)</b>	<b>(12,000)</b>	<b>(10,704)</b>	<b>(2,061)</b>	<b>-</b>	<b>(13,996)</b>	<b>(5,000)</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>(9,468)</b>	<b>(5,894)</b>	<b>(2,994)</b>	<b>455</b>	<b>3,922</b>	<b>-</b>	<b>-</b>
<b>Beginning Fund Balance</b>	<b>17,901</b>	<b>8,433</b>	<b>2,539</b>	<b>(455)</b>	<b>67</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>8,433</b>	<b>2,539</b>	<b>(455)</b>	<b>-</b>	<b>3,989</b>	<b>-</b>	<b>-</b>

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

**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
<b>Revenues</b>							
3269 Traffic Signals Impact Fee	21,881	-	14,611	-	-	-	4,051
3251 Interest	487	-	-	153	-	-	-
<b>Total Operating Revenues</b>	<b>22,368</b>	<b>-</b>	<b>14,611</b>	<b>153</b>	<b>-</b>	<b>-</b>	<b>4,051</b>
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	<b>-</b>	<b>-</b>	<b>64</b>	<b>-</b>	<b>36,000</b>	<b>36,000</b>	<b>-</b>
<b>Net Operating Surplus/Deficit</b>	<b>22,368</b>	<b>-</b>	<b>14,547</b>	<b>153</b>	<b>(36,000)</b>	<b>(36,000)</b>	<b>4,051</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>22,368</b>	<b>-</b>	<b>14,547</b>	<b>153</b>	<b>(36,000)</b>	<b>(36,000)</b>	<b>4,051</b>
<b>Beginning Fund Balance</b>	<b>125,703</b>	<b>148,071</b>	<b>148,071</b>	<b>162,618</b>	<b>171,424</b>	<b>162,771</b>	<b>126,771</b>
<b>Ending Fund Balance</b>	<b>148,071</b>	<b>148,071</b>	<b>162,618</b>	<b>162,771</b>	<b>135,424</b>	<b>126,771</b>	<b>130,822</b>

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
<b>Revenues</b>							
3269 Development Reimbursement	879	492	-	-	-	37	245
3251 Interest	8	-	-	3	-	-	-
<b>Total Operating Revenues</b>	<b>887</b>	<b>492</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>37</b>	<b>245</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>887</b>	<b>492</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>37</b>	<b>245</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-		-		
<b>Net Fund Surplus or (Deficit)</b>	<b>887</b>	<b>492</b>	<b>-</b>	<b>3</b>	<b>-</b>	<b>37</b>	<b>245</b>
<b>Beginning Fund Balance</b>	<b>1,525</b>	<b>2,412</b>	<b>2,904</b>	<b>2,904</b>	<b>2,904</b>	<b>2,907</b>	<b>2,944</b>
<b>Ending Fund Balance</b>	<b>2,412</b>	<b>2,904</b>	<b>2,904</b>	<b>2,907</b>	<b>2,904</b>	<b>2,944</b>	<b>3,189</b>

**Employee Future Benefits (96)**  
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
<b>Revenues</b>							
3289 Other Revenues	-	-	-	-	-	-	-
3251 Interest	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-	-
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	-	-	-	-	-
<b>Transfers From or (To) Other Funds</b>							
3299 General Fund	-	-	-	-	-	100,000	100,000
<b>Net All Transfers</b>	-	-	-	-	-	100,000	100,000
<b>Net Fund Surplus or (Deficit)</b>	-	-	-	-	-	100,000	100,000
<b>Beginning Fund Balance</b>	-	-	-	-	-	-	100,000
<b>Ending Fund Balance</b>	-	-	-	-	-	100,000	200,000

**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
<b>Revenues</b>							
3289 Other Revenues	400	4,200	300	5,160	250	250	500
3251 Interest	82	360	-	20	-	-	-
<b>Total Operating Revenues</b>	<b>482</b>	<b>4,560</b>	<b>300</b>	<b>5,180</b>	<b>250</b>	<b>250</b>	<b>500</b>
<b>Expenditures</b>		4,200		4,860	-	7,500	5,000
<b>Total Operating Expenditures</b>	<b>-</b>	<b>4,200</b>	<b>-</b>	<b>4,860</b>	<b>-</b>	<b>7,500</b>	<b>5,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>482</b>	<b>360</b>	<b>300</b>	<b>320</b>	<b>250</b>	<b>(7,250)</b>	<b>(4,500)</b>
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	<b>482</b>	<b>360</b>	<b>300</b>	<b>320</b>	<b>250</b>	<b>(7,250)</b>	<b>(4,500)</b>
<b>Beginning Fund Balance</b>	<b>13,619</b>	<b>14,101</b>	<b>14,461</b>	<b>14,761</b>	<b>15,011</b>	<b>15,081</b>	<b>7,831</b>
<b>Ending Fund Balance</b>	<b>14,101</b>	<b>14,461</b>	<b>14,761</b>	<b>15,081</b>	<b>15,261</b>	<b>7,831</b>	<b>3,331</b>

**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
<b>Revenues</b>							
3289 Other Revenues	-		50,584	-	-	-	-
3251 Interest	-		-	41	-	-	-
<b>Total Operating Revenues</b>	-	-	50,584	41	-	-	-
<b>Expenditures</b>							
<b>Total Operating Expenditures</b>	-		-	18,588	50,584	32,037	-
				18,588	50,584	32,037	-
<b>Net Operating Surplus/Deficit</b>	-	-	50,584	(18,547)	(50,584)	(32,037)	-
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	-	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	50,584	(18,547)	(50,584)	(32,037)	-
<b>Beginning Fund Balance</b>	-	-	-	50,584	50,584	32,037	-
<b>Ending Fund Balance</b>	-	-	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
<b>Revenues</b>							
3289 Other Revenues	-		1,060	-	-	-	
3251 Interest	-		-	2	-	-	
<b>Total Operating Revenues</b>	-	-	1,060	2	-	-	-
<b>Expenditures</b>	-	-	100	-	-	-	
<b>Total Operating Expenditures</b>	-	-	100	-	-	-	-
<b>Net Operating Surplus/Deficit</b>	-	-	960	2	-	-	-
<b>Transfers From or (To) Other Funds</b>							
Net All Transfers	-	-	-	-	-	(2,152)	-
<b>Net Fund Surplus or (Deficit)</b>	-	-	960	2	-	(2,152)	-
<b>Beginning Fund Balance</b>	-	-	1,190	2,150	2,150	2,152	-
<b>Ending Fund Balance</b>	-	-	2,150	2,152	2,150	-	-



<b>Equipment Replacement Fund</b>
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**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
<b>Operating Revenues</b>							
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	-	-	-
<b>Total Operating Revenues</b>	<b>329,775</b>	<b>246,429</b>	<b>329,034</b>	<b>223,992</b>	<b>399,004</b>	<b>284,004</b>	<b>342,861</b>
<b>Operating Expenses</b>							
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
<b>Total Equipment</b>	<b>310,095</b>	<b>216,878</b>	<b>155,868</b>	<b>175,850</b>	<b>273,103</b>	<b>173,853</b>	<b>164,503</b>
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
<b>Total Computer System</b>	<b>93,949</b>	<b>96,490</b>	<b>94,629</b>	<b>77,941</b>	<b>90,383</b>	<b>98,883</b>	<b>94,497</b>
<b>Total Operating Expenditures</b>	<b>404,044</b>	<b>313,369</b>	<b>250,497</b>	<b>253,791</b>	<b>363,486</b>	<b>272,736</b>	<b>259,000</b>
<b>Net Operating Surplus/Deficit</b>	<b>(74,269)</b>	<b>(66,940)</b>	<b>78,536</b>	<b>(29,799)</b>	<b>35,518</b>	<b>11,268</b>	<b>83,861</b>
<b>Other Non Operating Sources Or (Uses)</b>							
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							
Vehicles	-	-	(209,292)	-	(1,000)	(34,000)	(37,500)
Computer System	-	(5,704)	(11,516)	-	-	(14,000)	(49,100)
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)	(72,000)	(121,800)
<b>Total Other Non Operating Activities</b>	<b>(70,209)</b>	<b>(65,949)</b>	<b>(37,257)</b>	<b>(181,993)</b>	<b>(180,674)</b>	<b>(229,226)</b>	<b>(278,529)</b>
<b>Transfers From or (To) Other Funds</b>							
Wastewater Fund (03)	-	(493,071)	-	-	-	-	-
Water Fund (02)	-	18,154	-	-	-	-	-
Wastewater Fund (03)	-	18,155	-	-	-	-	-
Asset Forfeiture Fund (11)	-	-	-	-	-	33,000	-
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
<b>Net All Transfers</b>	<b>261,534</b>	<b>(280,713)</b>	<b>9,632</b>	<b>164,626</b>	<b>235,000</b>	<b>168,000</b>	<b>382,000</b>
<b>Net Fund Surplus or (Deficit)</b>	<b>117,056</b>	<b>(413,601)</b>	<b>50,911</b>	<b>(47,166)</b>	<b>89,844</b>	<b>(49,958)</b>	<b>187,332</b>
<b>Beginning Working Capital</b>	<b>392,912</b>	<b>509,968</b>	<b>96,367</b>	<b>147,278</b>	<b>147,278</b>	<b>100,113</b>	<b>50,155</b>
<b>Ending Working Capital</b>	<b>509,968</b>	<b>96,367</b>	<b>147,278</b>	<b>100,112</b>	<b>237,122</b>	<b>50,155</b>	<b>237,487</b>