

City of Calistoga

Fiscal Year 17-18 Budget

General Fund
Sources and Uses

Actual FY 15-16	Final Budget FY 16-17	Actual FY 16-17	Adopted Budget FY 17-18	Actual 12/31/17	Budget Adj FY 17-18	Revised Budget FY 17-18
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Operating Revenues

Property Tax	1,959,100	1,436,266	1,497,974	1,464,433	854,312	40,000	1,504,433
Sales Tax	1,162,678	1,184,000	1,208,039	1,084,482	425,279	16,000	1,100,482
Transient Occupancy Tax	5,622,943	5,940,002	5,952,810	6,147,902	2,599,815	(400,000)	5,747,902
Other Taxes	396,615	454,637	480,353	432,926	119,218	-	432,926
Licenses and Permits	151,387	304,500	299,721	201,271	233,058	50,000	251,271
Fines, Forfeitures & Penalties	21,661	26,300	25,390	25,500	16,591	1,500	27,000
Interest and Use of Property	37,601	39,000	29,429	30,000	37,735	-	30,000
Revenues From Other Agencies	80,777	631,124	646,653	656,745	324,681	31,626	688,371
Grants - Operations	4,538	5,000	68,150	5,000	-	-	5,000
Charges for Services	1,131,380	1,148,065	1,158,490	1,067,578	356,247	(132,000)	935,578
Other Revenues	373,633	662,426	873,227	100,000	133,305	85,164	185,164
Total Operating Revenues	10,942,313	11,831,320	12,240,236	11,215,837	5,100,241	(307,710)	10,908,127

Operating Expenditures

Support Services	2,246,472	1,815,310	1,689,097	1,966,634	889,727	25,487	1,992,121
City Council & City Clerk	150,371	189,919	189,178	170,586	82,964	(2,000)	168,586
Fire Services	1,323,420	1,402,609	1,380,797	1,460,056	828,285	99,723	1,559,779
Planning & Building	616,613	708,620	724,097	844,650	347,014	(81,136)	763,514
Police Services	2,407,339	2,570,073	2,554,209	2,836,804	1,393,741	(20,000)	2,816,804
Public Works	1,078,576	1,184,930	1,207,079	1,462,922	565,628	(13,770)	1,449,152
Recreation Services	635,276	779,189	676,598	800,655	371,531	23,991	824,646
GASB 68 Pension	-	-	1,800,000	-	-	-	-
Total Operating Expenditures	8,458,067	8,650,650	10,221,055	9,542,307	4,478,890	32,295	9,574,602

Net Operating Surplus/ (Deficit)	2,484,246	3,180,671	2,019,181	1,673,530	621,351	(340,005)	1,333,525
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Other Sources

Deutsche Lease Financing	-	35,630	42,024	20,000	-	30,000	50,000
Grants - Improvements	1,102,854	426,100	61,676	1,328,443	235,578	-	1,328,443

Other Uses

Special Projects	-	-	-	-	-	-	-
Capital Improvement Projects	-	-	-	-	-	-	-
Streets	1,706,624	845,306	655,932	4,028,443	917,042	-	4,028,443
Parks	-	15,000	8,918	75,000	-	55,000	130,000
Buildings	317,694	1,350,597	1,063,470	200,000	21,984	8,165	208,165
Other	45,967	113,451	135,022	335,000	81,164	(8,000)	327,000
Total Capital Projects	2,070,285	2,324,354	1,863,342	4,638,443	1,020,190	55,165	4,693,608

General Fund
Sources and Uses

	Actual FY 15-16	Final Budget FY 16-17	Actual FY 16-17	Adopted Budget FY 17-18	Actual 12/31/17	Budget Adj FY 17-18	Revised Budget FY 17-18
Transfers From or (To) Other Funds							
Gas Tax Fund	89,979	95,000	95,000	95,000	47,500	-	95,000
Police Grants Fund	34,033	128,828	128,828	78,828	39,800	-	78,828
Recreation Donations	6,000	6,000	6,000	12,000	4,000	-	12,000
Mobile Home Park Fund	7,520	7,100	7,100	7,500	3,750	-	7,500
MTC Grants Fund	(2,331)	-	(1,507)	-	(67,184)	(72,077)	(72,077)
CDBG Fund	-	24,595	-	-	-	-	-
Housing Fund	2,667	2,825	-	-	-	-	-
Affordable Housing	(220,000)	-	-	-	-	(50,000)	(50,000)
Affordable Housing	100,000	45,000	45,000	75,000	75,000	-	75,000
City Hall Fund	(21,513)	-	-	-	-	-	-
Abandoned Vehicle Fund	4,600	4,600	4,600	4,600	2,300	-	4,600
Cultural Recreational Fund	-	70,000	70,000	250,000	19,228	(68,182)	181,818
Adj. YE (Adj Trnsfrs- Auditors)	40,153	-	-	-	-	-	-
Advance to WWTP Capital	(105,946)	-	-	-	-	-	-
Water Operations	(79,400)	-	-	-	-	-	-
Equipment Fund	(56,532)	(115,532)	(92,536)	(151,866)	(28,266)	-	(151,866)
Feige Tank Staff Time	331	-	-	-	-	-	-
Public Emp Retirement System	(350,000)	(350,000)	974,144	(350,000)	(175,000)	-	(350,000)
GASB 45 Retiree Benefits	(150,000)	(150,000)	425,054	(150,000)	(75,000)	-	(150,000)
Community Development Fund	2,350	-	-	-	-	-	-
Debt Service Fund	(175,884)	(450,996)	(450,996)	(373,902)	(218,109)	-	(373,902)
Net All Transfers	(873,973)	(682,580)	1,210,687	(502,840)	(371,981)	(190,259)	(693,099)
Net Fund Surplus or (Deficit)	642,842	635,467	1,470,226	(2,119,310)	(535,242)	(555,429)	(2,674,739)
Beginning Fund Balance	6,342,504	6,985,347	6,985,347	7,620,813	8,455,573		8,455,573
Ending Fund Balance	6,985,347	7,620,813	8,455,573	5,501,504	7,920,331		5,780,834
Fund Balance Allocation to Reserves							
Emergencies and General Contingency	6,985,347	7,120,813	7,955,573	5,001,504	7,420,331		5,280,834
General Liability Claims		500,000	500,000	500,000	500,000		500,000
***Total Reserves	6,985,347	7,620,813	8,455,573	5,501,504	7,920,331	-	5,780,834
Emergency & Contingency Reserves As A Percent of Operating Expenditures	82.6%	82.3%	77.8%	52.4%	165.7%		55.2%
All Reserves As A Percent of Operating Expenditures - Policy 30%	82.6%	88.1%	82.7%	57.7%	176.8%		60.4%

Water Operations Fund

Sources and Uses

	Actual FY 15-16	Final Budget FY 16-17	Actual FY 16-17	Adopted Budget FY 17-18	Actual 12/31/17	Budget Adj FY 17-18	Revised Budget FY 17-18
Operating Revenues							
Charges for Services							
Residential Sales	1,504,947	1,617,188	1,627,838	1,642,836	969,927	-	1,642,836
Transient Sales	397,448	416,291	416,196	422,726	223,913	-	422,726
Commercial Sales	288,013	305,326	308,364	310,024	169,059	-	310,024
Industrial Sales	82,340	78,863	79,190	80,032	46,175	-	80,032
Other Revenues	316,999	169,443	187,816	55,994	44,838	-	55,994
Total Operating Revenues	2,589,747	2,587,111	2,619,404	2,511,611	1,453,912	-	2,511,611
	12%	-0.1%	1.1%	-4%	57.9%		-4.1%
Operating Expenses							
Water Distribution	584,429	611,548	410,253	652,367	283,340	17,500	669,867
Water Treatment	2,095,881	1,976,584	1,913,471	1,925,923	969,196	20,000	1,945,923
Water Conservation	64,248	49,317	21,467	49,503	10,798	-	49,503
Depreciation	478,780	500,000	479,048	500,000	-	-	500,000
Total Operating Expenditures	3,223,338	3,137,449	2,824,239	3,127,793	1,263,334	37,500	3,165,293
	19%	-3%	-12.4%	11%	39.9%		12.1%
Net Operating Surplus/Deficit	(633,591)	(550,338)	(204,835)	(616,182)	190,578	(37,500)	(653,682)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	890	-	406	-	24	-	-
Debt Payments	-	-	-	-	-	-	-
Cost of Issuance & Annual Fees	(5,233)	(5,250)	(5,250)	(5,500)	(2,385)	-	(5,500)
Loan Principal	(218,000)	(229,000)	(229,000)	(263,000)	(200,000)	-	(263,000)
Loan Interest	(249,842)	(240,481)	(240,481)	(226,000)	(117,595)	-	(226,000)
Equipment	(6,276)	(4,968)	(8,772)	(68,835)	-	-	(68,835)
Total Other Non Operating Activities	(478,461)	(479,699)	(483,097)	(563,335)	(319,956)	-	(563,335)
Transfers From or (To) Other Funds							
Water CIP (12)	113,130	112,687	112,687	313,199	112,687	-	313,199
Auditors Adj. (Assets - Liabilities)	-	-	-	-	-	-	-
Add Back Non-Cash Depreciation	478,780	500,000	479,048	500,000	-	-	500,000
Net All Transfers	671,310	612,687	591,735	813,199	112,687	-	813,199
Net Fund Surplus or (Deficit)	(440,742)	(417,350)	(96,197)	(366,318)	(16,691)	(37,500)	(403,818)
Beginning Working Capital	1,355,979	915,237	915,237	497,887	-	-	819,040
Ending Working Capital Operations	915,237	497,887	819,040	131,569	-	-	415,222
Ending Working Capital CIP Water	40,526	1,531,401	1,544,964	922,766	-	-	954,959
Total Ending Working Capital for Operations and CIP Funds	955,763	2,029,287	2,364,003	1,054,334	-	-	1,370,180
Working Capital Allocation to Reserves							
Operating Reserve - 20%	536,062	517,626	464,745	515,658	-	-	523,157
Required Debt Service Reserve	93,572	93,572	93,572	93,572	-	-	93,572
Operating Contingency	26,130	1,418,090	305,686	445,105	-	-	129,452
Capital Reserve for Future Projects	300,000	-	1,500,000	-	-	-	624,000
Working Capital Allocation	955,763	2,029,287	2,364,003	1,054,334	-	-	1,370,180

Water CIP

Sources and Uses

	Actual FY 15-16	Final Budget FY 16-17	Actual FY 16-17	Adopted Budget FY 17-18	Actual 12/31/17	Budget Adj FY 17-18	Revised Budget FY 17-18
Operating Revenues							
Connection/Impact Fees	70,239	1,720,297	1,720,217	93,374	45,637	-	93,374
Total Operating Revenues	70,239	1,720,297	1,720,217	93,374	45,637	-	93,374
Operating Expenses							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	70,239	1,720,297	1,720,217	93,374	45,637	-	93,374
Other Non Operating Sources Or (Uses)							
Interest Earnings	1,295	-	10,141	-	21	-	-
Napa County Measure A	121,685	126,332	167,341	1,523,514	46,066	-	1,523,514
Other Grants/Loans	56,123	-	-	-	-	-	-
Other Sources and Uses	-	5,000	5,000	375,000	-	(75,000)	300,000
Debt Payments							
Principal	(60,000)	(61,000)	(61,000)	(63,000)	(63,000)	-	(63,000)
Interest and Fees	(75,071)	(73,559)	(73,559)	(72,009)	(36,398)	-	(72,009)
Capital Improvements							
Distribution	(111,384)	(93,508)	(93,508)	(772,315)	(177,717)	(6,370)	(778,685)
Treatment	(10,912)	(20,000)	(57,507)	(1,380,000)	(7,465)	100,000	(1,280,000)
Total Capital Improvements	(122,296)	(113,508)	(151,015)	(2,152,315)	(185,182)	93,630	(2,058,685)
Total Other Non Operating Activities	(78,264)	(116,735)	(103,092)	(388,810)	(238,493)	18,630	(370,180)
Transfers From or (To) Other Funds							
Water (02) debt service	(113,130)	(112,687)	(112,687)	(313,199)	(238,600)	-	(313,199)
General Fund (01)	(10,686)	-	-	-	-	-	-
Net All Transfers	(123,816)	(112,687)	(112,687)	(313,199)	(238,600)	-	(313,199)
Net Fund Surplus or (Deficit)	(131,841)	1,490,875	1,504,438	(608,635)	(431,456)	18,630	(590,005)
Beginning Working Capital	172,367	40,526	40,526	1,531,401	-	-	1,544,964
Ending Working Capital	40,526	1,531,401	1,544,964	922,766	-	-	954,959

Wastewater Operations Fund

Sources and Uses

	Actual FY 15-16	Final Budget FY 16-17	Actual FY 16-17	Adopted Budget FY 17-18	Actual 12/31/17	Budget Adj FY 17-18	Revised Budget FY 17-18
Operating Revenues							
Charges for Services							
Residential Sales	1,380,441	1,415,418	1,416,974	1,429,458	715,024	-	1,429,458
Transient Sales	600,930	609,661	607,930	615,949	316,142	-	615,949
Commercial Sales	308,671	311,238	306,938	314,304	151,585	-	314,304
Industrial Sales	53,004	40,304	42,038	40,438	13,525	-	40,438
Other Revenues	96,366	69,426	93,508	69,426	36,138	-	69,426
Total Operating Revenues	2,439,412	2,446,047	2,467,388	2,469,574	1,232,414	-	2,469,574
	3%	0.3%	1%	0%	50%		0.1%
Operating Expenses							
Wastewater Collection	519,672	564,696	341,162	706,604	245,626	(16,000)	690,604
Wastewater Treatment	1,516,372	1,624,515	1,459,410	1,792,206	683,144	(4,000)	1,788,206
Depreciation	633,940	660,000	645,561	660,000	-	-	660,000
Total Operating Expenditures	2,669,984	2,849,211	2,446,133	3,158,810	928,770	(20,000)	3,138,810
	15%	7%	-8%	29%	30%		28.3%
Net Operating Surplus/Deficit	(230,572)	(403,164)	21,255	(689,236)	303,644	20,000	(669,236)
Special Projects							
Other Non Operating Sources Or (Uses)							
Debt Payments							
State Revolving Fund Loan Payments	(288,582)	(296,085)	(296,085)	(303,783)	(303,784)	-	(303,783)
CSCDA Revenue Bond Payments	(225,068)	(225,198)	(225,198)	(224,983)	(168,839)	-	(224,983)
USDA Loan Payment	(106,224)	(106,332)	(106,332)	(106,381)	(36,590)	-	(106,381)
Cost of Issuance & Fees	(75,376)	(67,506)	(67,857)	(68,000)	(60,142)	-	(68,000)
Subtotal Debt Related Costs	(695,250)	(695,121)	(695,472)	(703,147)	(569,355)	-	(703,147)
Equipment	(70,923)	(68,031)	(56,031)	(195,635)	(17,243)	-	(195,635)
Total Other Non Operating Activities	(766,173)	(763,152)	(751,503)	(898,782)	(586,598)	-	(898,782)
Transfers From or (To) Other Funds							
Wastewater Capital (13-4700)	(23,598)	-	-	-	-	-	-
Wastewater Capital (03-3299)		207,357	207,357	400,000	400,000	-	400,000
Add Back Non Cash Depreciation	633,940	660,000	645,561	660,000	-	-	660,000
Net All Transfers & Adjustments	610,342	867,357	852,918	1,060,000	400,000	-	1,060,000
Net Fund Surplus or (Deficit)	(386,403)	(298,959)	122,670	(528,018)	117,046	20,000	(508,018)
Beginning Working Capital	1,369,195	982,792	982,792	683,833	-	-	1,105,463
Ending Working Capital Operations	982,792	683,833	1,105,463	155,816	-	-	597,445
Ending Working Capital WWTP CIP	(78,115)	1,804,753	1,885,536	338,967	-	-	724,750
Total Ending Working Capital for Operations and CIP Funds	904,678	2,488,586	2,990,999	494,783	-	-	1,322,195
Working Capital Allocation to Reserves							
Operating Reserve - 20% of Expenses	407,210	437,842	360,114	499,762	-	-	499,762
Required Debt Service Reserve	94,311	94,312	94,312	94,312	-	-	94,311
Operating & Capital Contingency	203,157	1,956,432	1,036,573	(99,291)	-	-	100,000
Capital Reserve for future projects	200,000	-	1,500,000	-	-	-	628,122
Working Capital Allocation	904,678	2,488,586	2,990,999	494,783	-	-	1,322,195

Wastewater CIP

Sources and Uses

	Actual FY 15-16	Final Budget FY 16-17	Actual FY 16-17	Adopted Budget FY 17-18	Actual 12/31/17	Budget Adj FY 17-18	Revised Budget FY 17-18
Operating Revenues							
Connection/Impact Fees	79,724	2,971,907	2,972,222	156,714	86,706	-	156,714
Total Operating Revenues	79,724	2,971,907	2,972,222	156,714	86,706	-	156,714
Operating Expenses							
Total Operating Expenditures							
Net Operating Surplus/Deficit	79,724	2,971,907	2,972,222	156,714	86,706	-	156,714
Other Non Operating Sources Or (Uses)							
Interest Earnings	474	800	19,358	-	54	-	-
Recycled Water Grant	750,000	-	-	-	-	-	-
Hazmat Grant	-	17,741	-	50,000	-	-	50,000
Capital Improvements							
Collection	(65,747)	(758,859)	(697,490)	(520,000)	(281,718)	105,000	(415,000)
Treatment	(876,971)	(141,364)	(123,082)	(745,000)	(19,056)	200,000	(545,000)
Subtotal Capital Improvements	(942,718)	(900,223)	(820,572)	(1,265,000)	(300,774)	305,000	(960,000)
Total Other Non Operating Activities	(192,244)	(881,682)	(801,214)	(1,215,000)	(300,720)	305,000	(910,000)
Transfers From or (To) Other Funds							
Wastewater Operations (03)	23,598	-	-	(400,000)	(400,000)	-	(400,000)
Wastewater Operations (03)	-	(207,357)	(207,357)	-	-	-	-
MTC - Berry St Project (25)	-	-	-	(7,500)	-	-	(7,500)
General Fund (01)	105,946	-	-	-	-	-	-
Net All Transfers	129,544	(207,357)	(207,357)	(407,500)	(400,000)	-	(407,500)
Net Fund Surplus or (Deficit)	17,024	1,882,868	1,963,651	(1,465,786)	(614,014)	305,000	(1,160,786)
Beginning Working Capital	(95,139)	(78,115)	(78,115)	1,804,753	-	-	1,885,536
Ending Working Capital	(78,115)	1,804,753	1,885,536	338,967	-	-	724,750

Special Revenue Funds

Sources and Uses Summary

Special Revenue Funds	Adopted Budget 17-18		Actual 12/31/17		Budget Adj FY 17-18		Revised Budget FY 17-18		
	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	
Asset Forfeiture	41,321	(1,350)	39,971	42,280	-	42,280	42,280	(6,350)	35,930
Gas Tax	33,528	(17,625)	15,903	12,223	(7,031)	5,192	12,223	5,402	(12,223)
Mobile Home Park Prog	40,407	9,539	49,946	39,929	2,135	42,064	39,929	-	9,539
Debt Service	-	-	-	-	-	-	-	-	-
Silverado LAD	287	(253)	34	875	551	1,426	875	-	(253)
Palisades LAD	1,306	(1,306)	-	4,089	375	4,464	4,089	-	(1,306)
CDBG Programs	1,218,250	-	1,218,250	1,218,250	-	1,218,250	1,218,250	-	-
Community Devt Program	588,624	(53,526)	535,098	447,965	(26,763)	421,202	447,965	-	(53,526)
Public Safety Impact Fee	-	-	-	-	-	-	-	-	-
Police Grants	47,411	(328)	47,083	104,480	(7,202)	97,278	104,480	(36,569)	67,911
CDBG Revolving State Grants	224,980	24,636	249,616	362,669	1,592	364,261	362,669	-	24,636
City Administration	131,899	23,480	155,379	136,168	9,454	145,622	136,168	-	23,480
Fire Fee	261,804	19,686	281,490	266,197	8,967	275,164	266,197	-	19,686
Police Fee	80,974	5,282	86,256	82,216	2,139	84,355	82,216	-	5,282
Transportation Fee	437,714	94,537	532,251	426,592	40,985	467,577	426,592	-	94,537
Parking In Lieu Fee	109,314	150	109,464	109,758	-	109,758	109,758	-	150
Housing Grants **	3,490,087	-	3,490,087	3,664,259	616	3,664,875	3,664,259	-	-
Cultural Recreational Fee	241,698	(208,707)	32,991	246,323	(4,111)	242,212	246,323	(138,707)	107,616
Affordable Housing	1,611,912	(45,513)	1,566,399	1,029,237	30,235	1,059,472	1,029,237	94,357	1,123,594
Abandon Vehicle	37,416	(4,550)	32,866	29,526	(2,300)	27,226	29,526	-	(4,550)
Fire Donation	957	-	957	962	-	962	962	-	-
Recreation Donation	6,469	-	6,469	10,525	2,292	12,817	10,525	-	-
Police Donation	12,218	-	12,218	12,260	-	12,260	12,260	-	-
Traffic Signals	314,073	(105,700)	208,373	315,590	-	315,590	315,590	-	(105,700)
Northwest Drainage	3,145	-	3,145	3,162	-	3,162	3,162	-	-
Employee Benefits **	62,277	501,500	563,777	57,589	250,000	307,589	57,589	-	501,500
Tree Mitigation	21,833	(9,500)	12,333	26,252	(3,670)	22,582	26,252	-	(9,500)
TDA - Streets	-	-	-	56	(953,142)	(953,086)	56	(56)	(56)
Total Special Funds	9,019,904	230,452	9,250,356	8,649,432	(654,878)	7,994,554	8,649,432	(80,573)	8,568,859

** In the audited financial statements the Housing Grant Fund is shown as a major special revenue fund. The Employee Benefits funds is shown under the General Fund in the audited financial statements

Equipment Replacement Fund

Sources and Uses

	Actual FY 15-16	Adopted Budget FY 16-17	Revised Budget FY 16-17	Actual FY 16-17	Adopted Budget FY 17-18	Actual 12/31/17	Budget Adj FY 17-18	Revised Budget FY 17-18
Operating Revenues								
Charges for Services								
³³⁰¹ Equipment Replacement	3,456	-	5,200	7,701	6,000	5,000	-	6,000
³³⁰² Equipment Mntc & Operations	371,992	355,341	355,341	374,696	394,967	95,530	-	394,967
³³⁰³ Computer System	101,818	112,213	112,213	102,072	124,727	23,040	-	124,727
³²⁸⁹ Other Revenues	6,963	-	33,403	33,403	-	-	-	-
³²⁹¹ Donations	75,523	-	-	-	-	-	-	-
Total Operating Revenues	559,752	467,554	506,157	517,872	525,694	123,570	-	525,694
Operating Expenses								
Equipment Mntc & Replacement								
Supplies and Services	88,814	84,000	100,500	105,108	101,750	54,719	1,000	102,750
Depreciation	170,500	155,000	175,000	186,575	175,000	-	-	175,000
Total Equipment	259,314	239,000	275,500	291,683	276,750	54,719	1,000	277,750
Computer System Mntc & Replacement								
Contract Services	116,203	111,554	122,554	95,569	130,200	55,926	-	130,200
Depreciation	28,994	48,000	38,000	32,526	38,000	-	-	38,000
Total Computer System	145,197	159,554	160,554	128,095	168,200	55,926	-	168,200
Total Operating Expenditures	404,511	398,554	436,054	419,778	444,950	110,645	1,000	445,950
Net Operating Surplus/Deficit	155,241	69,000	70,103	98,094	80,744	12,925	(1,000)	79,744
Other Non Operating Sources Or (Uses)								
Interest Earnings	-	-	-	587	-	-	-	-
Sale of Property (Gain)	4,783	-	2,853	8,098	-	117	-	-
Grants	-	-	-	-	-	-	-	-
Lease Payments	(110,880)	(101,532)	(106,532)	(100,513)	(107,275)	(46,383)	6,000	(101,275)
Equipment Purchases								
Vehicles	(38,911)	-	(40,000)	(35,288)	(53,335)	-	-	(53,335)
Computer System	(56,928)	(85,075)	(99,955)	(74,431)	(113,230)	(43,919)	1,500	(111,730)
Miscellaneous Office	(47,714)	(24,000)	(71,000)	(46,106)	(24,000)	(1,190)	(500)	(24,500)
Miscellaneous Field	(162,834)	(49,000)	(39,000)	(36,618)	(64,700)	(8,759)	6,698	(58,002)
Sub Total Equipment	(306,387)	(158,075)	(249,955)	(192,443)	(255,265)	(53,868)	7,698	(247,567)
Total Other Non Operating Activities	(412,484)	(259,607)	(353,634)	(284,271)	(362,540)	(100,134)	13,698	(348,842)
Transfers From or (To) Other Funds								
Police Grants Fund (41)	38,911	-	-	-	-	-	29,543	29,543
General Fund	56,532	115,532	115,532	91,029	151,866	28,266	-	151,866
Add Back Depreciation	199,494	203,000	213,000	219,101	213,000	-	-	213,000
Net All Transfers	294,937	318,532	328,532	310,130	364,866	28,266	29,543	394,409
Net Fund Surplus or (Deficit)	37,694	127,925	45,001	123,953	83,070	(58,943)	42,241	125,311
Beginning Working Capital	426,482	480,135	464,177	464,177	509,178	588,130		588,130
Ending Working Capital	464,177	608,061	509,178	588,130	592,248	529,187		713,441