

City of Calistoga

Fiscal Year 18-19 Budget

General Fund

Sources and Uses

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19
Operating Revenues							
Property Tax	1,497,974	1,521,433	1,815,586	1,591,571	936,494	82,465	1,674,036
Sales Tax	1,208,039	1,084,482	1,141,596	1,092,000	397,880	25,000	1,117,000
Transient Occupancy Tax	5,952,810	5,747,902	5,888,876	6,363,078	2,949,251	-	6,363,078
Other Taxes	480,353	432,926	444,238	437,230	107,752	-	437,230
Licenses and Permits	299,721	303,771	310,560	177,896	102,769	-	177,896
Fines, Forfeitures & Penalties	25,390	30,900	35,320	25,500	17,861	5,000	30,500
Interest and Use of Property	29,429	31,000	84,357	15,000	59,514	35,000	50,000
Revenues From Other Agencies	646,653	691,131	699,661	719,086	344,448	5,840	724,926
Grants - Operations	68,150	5,000	-	5,000	-	-	5,000
Charges for Services	1,158,490	968,878	1,004,891	1,060,047	450,036	79,500	1,139,547
Other Revenues	873,227	460,164	431,900	50,000	250,850	380,000	430,000
Total Operating Revenues	12,240,236	11,277,587	11,856,985	11,536,408	5,616,855	612,805	12,149,213
Operating Expenditures							
Support Services	1,689,097	1,941,615	1,955,735	2,327,239	1,195,836	25,553	2,352,792
City Council & City Clerk	189,178	170,586	179,073	206,939	90,931	(4,326)	202,613
Fire Services	1,380,797	1,550,363	1,545,594	1,741,975	859,754	99,760	1,841,735
Planning & Building	724,097	748,014	723,244	738,026	304,787	24,571	762,597
Police Services	2,554,209	2,785,518	2,731,297	2,857,937	1,472,777	11,796	2,869,733
Public Works	1,207,079	1,248,245	1,226,672	1,501,731	655,225	15,426	1,517,157
Recreation Services	676,598	812,643	630,744	815,094	394,086	2,242	817,336
GASB 68 Pension	1,800,000	-	1,000,000	-	-	-	-
Total Operating Expenditures	10,221,055	9,256,984	9,992,359	10,188,941	4,973,396	175,022	10,363,963
Net Operating Surplus/ (Deficit)	2,019,181	2,020,603	1,864,626	1,347,467	643,459	437,783	1,785,250
Other Sources							
Deutsche Lease Financing	42,024	84,515	85,571	84,515	5,894	-	84,515
Fema Reimbursement	-	-	407,960	-	-	-	-
Grants - Improvements	61,676	198,712	473,102	1,216,732	1,619,726	-	1,216,732
Other Uses							
Special Projects	-	-	-	-	-	-	-
Capital Improvement Projects							
Streets	655,932	1,568,877	1,985,782	2,949,750	1,371,355	20,000	2,969,750
Parks	8,918	243,695	196,725	85,000	44,929	37,000	122,000
Buildings	1,063,470	191,152	153,791	260,000	24,611	(20,000)	240,000
Other	135,022	417,769	358,996	195,000	56,625	160,000	355,000
Total Capital Projects	1,863,342	2,421,493	2,695,294	3,489,750	1,497,520	197,000	3,686,750

General Fund
Sources and Uses

Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19
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Transfers From or (To) Other Funds

Gas Tax Fund	95,000	95,000	95,000	78,226	39,113	-	78,226
Road Maintenance Rehab Fun	-	-	30,692	-	-	86,982	86,982
Police Grants Fund	128,828	78,828	70,069	78,828	39,414	-	78,828
Recreation Donations	6,000	12,000	12,000	-	-	6,000	6,000
Mobile Home Park Fund	7,100	7,500	7,500	7,030	3,515	-	7,030
MTC Grants Fund	(1,507)	(72,077)	14,275	-	1,105	-	-
Affordable Housing	-	(50,000)	(75,886)	-	-	-	-
Affordable Housing	45,000	75,000	75,000	-	-	-	-
Abandoned Vehicle Fund	4,600	4,600	4,600	4,600	2,300	-	4,600
Cultural Recreational Fund	70,000	181,818	181,734	-	-	-	-
Water Operations	-	-	-	(20,000)	(7,192)	(98,800)	(118,800)
Equipment Fund	(92,536)	(133,866)	(109,999)	(221,065)	(85,133)	-	(221,065)
Berry Street Project	-	(72,077)	(246,900)	-	-	-	-
Public Emp Retirement System	974,144	(700,000)	-	(150,000)	(75,000)	(57,000)	(207,000)
GASB 45 Retiree Benefits	425,054	(300,000)	-	(20,000)	(10,000)	-	(20,000)
Debt Service Fund	(450,996)	(373,902)	(373,902)	(373,902)	(218,109)	-	(373,902)
Net All Transfers	1,210,687	(1,247,176)	(315,817)	(616,283)	(309,987)	(62,818)	(679,101)

Net Fund Surplus or (Deficit)	1,470,226	(1,364,839)	(179,852)	(1,457,319)	461,572	177,965	(1,279,354)
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Beginning Fund Balance	6,985,347	8,455,573	8,455,573	7,208,811	8,275,721	5,551,492	8,275,721
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Unassigned Capital Reserves	-	-	-	200,000	174,004	-	200,000
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Ending Fund Balance	8,455,573	7,090,734	8,275,721	5,551,492	8,563,289	5,729,457	6,996,367
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Fund Balance Allocation to Reserves

Emergencies and General Contingency	7,955,573	6,590,734	7,775,721	5,051,492	-	-	6,496,367
General Liability Claims	500,000	500,000	500,000	500,000	-	-	500,000
***Total Reserves	8,455,573	7,090,734	8,275,721	5,551,492	-	-	6,996,367

Emergency & Contingency Reserves As A Percent of Operating Expenditures	77.8%	71.2%	77.8%	49.6%	0.0%		62.7%
All Reserves As A Percent of Operating Expenditures - Policy 30%	82.7%	76.6%	82.8%	54.5%	0.0%		67.5%

Water Operations Fund

Sources and Uses

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19
Operating Revenues							
Charges for Services							
Residential Sales	1,627,838	1,876,700	1,800,744	2,654,436	1,094,391	(614,508)	2,039,928
Transient Sales	416,196	470,089	435,404	665,072	229,706	(192,663)	472,409
Commercial Sales	308,364	342,920	321,249	484,843	182,008	(125,356)	359,487
Industrial Sales	79,190	93,214	82,584	132,101	40,850	(50,488)	81,613
Other Revenues	187,816	81,364	90,784	68,015	122,024	95,877	163,892
Total Operating Revenues	2,619,404	2,864,287	2,730,765	4,004,467	1,668,979	(887,138)	3,117,329
	1.1%	9.3%	4.3%	47%	53.5%		14.2%
Operating Expenses							
Water Distribution	410,253	577,224	535,692	667,386	340,257	41,124	708,510
Water Treatment	1,913,471	2,127,118	2,169,590	2,220,101	1,013,726	998	2,221,099
Water Conservation	21,467	30,121	18,076	35,628	12,640	(7,250)	28,378
Depreciation	479,048	500,000	472,576	500,000	-	-	500,000
Total Operating Expenditures	2,824,239	3,234,463	3,195,934	3,423,115	1,366,623	34,872	3,457,987
	-12.4%	14.5%	13.2%	7%	39.5%		8.2%
Net Operating Surplus/Deficit	(204,835)	(370,176)	(465,169)	581,352	302,356	(922,010)	(340,658)
Special Projects							
Other Non Operating Sources Or (Uses)							
Interest Earnings	406	561	7,669	564	-	1,481	2,045
Debt Payments							
Cost of Issuance & Annual Fees	(5,250)	(5,500)	(36,671)	(5,500)	(117)	-	(5,500)
Loan Principal	(229,000)	(236,000)	(236,000)	(290,000)	(185,000)	105,000	(185,000)
Loan Interest	(240,481)	(231,191)	(231,191)	(149,136)	(48,226)	31,019	(118,117)
Equipment	(8,772)	(62,835)	(59,278)	(50,865)	(22,734)	8,108	(42,757)
Total Other Non Operating Activities	(483,097)	(534,965)	(555,471)	(494,937)	(256,077)	145,608	(349,329)
Transfers From or (To) Other Funds							
Water CIP (12)	112,687	313,199	313,199	(282,648)	-	(230,339)	(512,987)
General Fund	-	-	-	-	-	98,800	98,800
General Fund Subsidy	-	-	-	20,000	7,193	-	20,000
Add Back Non-Cash Depreciation	479,048	500,000	472,576	500,000	-	-	500,000
Net All Transfers	591,735	813,199	785,775	237,352	7,193	(131,539)	105,813
Net Fund Surplus or (Deficit)	(96,197)	(91,942)	(234,865)	323,767	53,472	(907,941)	(584,174)
Beginning Working Capital	915,237	819,040	819,040	727,097	584,174	-	584,174
Ending Working Capital Operations	819,040	727,097	584,174	1,050,864	637,646	-	(0)
Ending Working Capital CIP Water	1,544,964	980,440	565,226	(0)	(746,149)	-	0
Total Ending Working Capital for Operations and CIP Funds	2,364,003	1,707,537	1,149,401	1,050,864	(108,503)	-	0

Working Capital Allocation to Reserves							
Operating Reserve - 20%	464,745	540,868	541,055	577,497	-	-	585,922
Required Debt Service Reserve	93,572	93,572	93,572	93,572	-	-	256,137
Operating Contingency	305,686	73,098	14,774	79,796	-	-	(842,058)
Capital Reserve for Future Projects	1,500,000	1,000,000	500,000	300,000	-	-	-
Working Capital Allocation	2,364,003	1,707,537	1,149,401	1,050,864	-	-	(0)

Water CIP

Sources and Uses

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19
Operating Revenues							
Connection/Impact Fees	1,720,217	93,374	94,813	358,743	88,018	(121,260)	237,483
Total Operating Revenues	1,720,217	93,374	94,813	358,743	88,018	(121,260)	237,483
Operating Expenses							
Total Operating Expenditures	-	-	-	-	-	-	-
Net Operating Surplus/Deficit	1,720,217	93,374	94,813	358,743	88,018	(121,260)	237,483
Other Non Operating Sources Or (Uses)							
Interest Earnings	10,141	-	12,838	-	-	-	-
Napa County Measure A	167,341	186,211	145,718	100,000	8,751	(42,446)	57,554
Other Grants/Loans	-	-	-	-	-	20,000	20,000
Other Sources and Uses	5,000	363,750	-	1,537,231	416,247	(208,968)	1,328,263
Debt Payments							
Principal	(61,000)	(63,000)	(61,000)	(64,000)	(64,000)	-	(64,000)
Interest and Fees	(73,559)	(72,009)	(73,559)	(70,421)	(35,611)	-	(70,421)
Capital Improvements							
Distribution	(93,508)	(726,451)	(774,189)	(2,934,641)	(1,688,717)	484,603	(2,450,038)
Treatment	(57,507)	(33,200)	(11,159)	(190,000)	(36,063)	52,946	(137,054)
Total Capital Improvements	(151,015)	(759,651)	(785,348)	(3,124,641)	(1,724,780)	537,549	(2,587,092)
Total Other Non Operating Activities	(103,092)	(344,699)	(761,351)	(1,621,831)	(1,399,393)	306,135	(1,315,696)
Transfers From or (To) Other Funds							
Water (02) debt service	(112,687)	(313,199)	(313,199)	282,648	-	230,339	512,987
Net All Transfers	(112,687)	(313,199)	(313,199)	282,648	-	230,339	512,987
Net Fund Surplus or (Deficit)	1,504,438	(564,524)	(979,737)	(980,440)	(1,311,375)	415,214	(565,226)
Beginning Working Capital	40,526	1,544,964	1,544,964	980,440	565,226	-	565,226
Ending Working Capital	1,544,964	980,440	565,226	(0)	(746,149)	-	0

Wastewater Operations Fund

Sources and Uses

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19
Operating Revenues							
Charges for Services							
Residential Sales	1,416,974	1,444,095	1,444,035	1,607,484	768,329	(13,838)	1,593,646
Transient Sales	607,930	628,196	632,181	701,426	350,524	11,698	713,124
Commercial Sales	306,938	309,728	300,328	407,052	174,843	(58,236)	348,816
Industrial Sales	42,038	29,648	37,726	40,442	35,315	18,406	58,848
Other Revenues	93,508	79,778	100,389	68,343	49,837	17,943	86,286
Total Operating Revenues	2,467,388	2,491,445	2,514,659	2,824,747	1,378,848	(24,027)	2,800,720
	1%	1.0%	2%	13%	49%		11%
Operating Expenses							
Wastewater Collection	341,162	567,584	494,940	693,004	261,657	(44,376)	648,628
Wastewater Treatment	1,459,410	1,554,976	1,567,724	1,743,789	736,624	-	1,743,789
Depreciation	645,561	660,000	713,442	660,000	-	60,000	720,000
Total Operating Expenditures	2,446,133	2,782,560	2,776,106	3,096,793	998,281	15,624	3,112,417
	-8%	13.8%	13%	11%	32%		12%
Net Operating Surplus/Deficit	21,255	(291,115)	(261,447)	(272,046)	380,567	(39,651)	(311,697)
Special Projects							
Other Non Operating Sources Or (Uses)							
Debt Payments							
State Revolving Fund Loan Payments	(296,085)	(303,783)	(303,783)	(311,682)	(311,682)	-	(311,682)
CSCDA Revenue Bond Payments	(225,198)	(224,983)	(224,983)	-	-	-	-
USDA Loan Payment	(106,332)	(106,381)	(106,381)	-	-	-	-
2018 WWTP Revenue Bonds	-	-	-	(303,116)	(351,118)	(136,021)	(439,137)
Cost of Issuance & Fees	(67,857)	(61,000)	(60,142)	(51,909)	(51,909)	-	(51,909)
Subtotal Debt Related Costs	(695,472)	(696,147)	(695,289)	(666,707)	(714,709)	(136,021)	(802,728)
Equipment	(56,031)	(160,972)	(205,649)	(65,865)	(22,906)	7,000	(58,865)
Total Other Non Operating Activities	(751,503)	(857,119)	(900,938)	(732,572)	(737,615)	(129,021)	(861,593)
Transfers From or (To) Other Funds							
Wastewater Capital (13-4700)	-	-	-	(131,348)	-	100,632	(30,716)
Wastewater Capital (03-3299)	207,357	400,000	400,000	-	3,696	3,696	3,696
Add Back Non Cash Depreciation	645,561	660,000	713,442	660,000	-	60,000	720,000
Net All Transfers & Adjustments	852,918	1,060,000	1,113,442	528,652	3,696	164,328	692,980
Net Fund Surplus or (Deficit)	122,670	(88,234)	(48,943)	(475,966)	(353,352)	(4,344)	(480,310)
Beginning Working Capital	982,792	1,105,463	1,105,463	1,017,229	1,056,520	-	1,056,520
Ending Working Capital Operations	1,105,463	1,017,229	1,056,520	541,263	703,168	-	576,210
Ending Working Capital WWTP CIP	1,885,536	1,152,704	1,323,083	0	1,100,994	-	0
Total Ending Working Capital for Operations and CIP Funds	2,990,999	2,169,933	2,379,603	541,263	1,804,162	-	576,210
Working Capital Allocation to Reserves							
Operating Reserve - 20% of Expenses	360,114	499,762	412,533	487,359	-	-	478,483
Required Debt Service Reserve	94,312	94,312	94,312	103,765	-	-	328,945
Operating & Capital Contingency	1,036,573	500,000	1,019,796	-	-	-	(231,218)
Capital Reserve for future projects	1,500,000	1,075,859	852,962	(49,861)	-	-	-
Working Capital Allocation	2,990,999	2,169,933	2,379,603	541,263	-	-	576,210

Wastewater CIP

Sources and Uses

	Actual FY 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19
Operating Revenues							
Connection/Impact Fees	2,972,222	156,714	140,315	923,448	151,647	(423,893)	499,555
Total Operating Revenues	2,972,222	156,714	140,315	923,448	151,647	(423,893)	499,555
Operating Expenses							
Total Operating Expenditures							
Net Operating Surplus/Deficit	2,972,222	156,714	140,315	923,448	151,647	(423,893)	499,555
Other Non Operating Sources Or (Uses)							
Interest Earnings	19,358	-	45,128	-	-	-	-
Recycled Water Grant	-	-	-	-	-	-	-
Hazmat Grant	-	-	35,601	187,500	-	-	187,500
Capital Improvements							
Collection	(697,490)	(402,300)	(329,724)	(1,035,000)	(103,472)	7,990	(1,027,010)
Treatment	(123,082)	(79,746)	(46,273)	(1,360,000)	(266,568)	346,156	(1,013,844)
Subtotal Capital Improvements	(820,572)	(482,046)	(375,997)	(2,395,000)	(370,040)	354,146	(2,040,854)
Total Other Non Operating Activities	(801,214)	(482,046)	(295,268)	(2,207,500)	(370,040)	354,146	(1,853,354)
Transfers From or (To) Other Funds							
Wastewater Operations (03)		(400,000)	(400,000)	131,348	(3,696)	(100,632)	30,716
Wastewater Operations (03)	(207,357)	-	-	-	-	-	-
MTC - Berry St Project (25)	-	(7,500)	(7,500)	-	-	-	-
General Fund (01)	-	-	-	-	-	-	-
Net All Transfers	(207,357)	(407,500)	(407,500)	131,348	(3,696)	(100,632)	30,716
Net Fund Surplus or (Deficit)	1,963,651	(732,832)	(562,453)	(1,152,704)	(222,089)	(170,379)	(1,323,083)
Beginning Working Capital	(78,115)	1,885,536	1,885,536	1,152,704	1,323,083	-	1,323,083
Ending Working Capital	1,885,536	1,152,704	1,323,083	0	1,100,994	-	0

Special Revenue Funds Sources and Uses Summary												
Special Revenue Funds	Adopted Budget FY 18-19			Actuals 12/31/18			Budget Adj FY 18-19			Revised Budget FY 18-19		
	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	Ending Balance	Beginning Balance	Fund Balance Change	Ending Balance
Asset Forfeiture	47,330	(3,850)	43,480	54,225	(1,854)	52,371	54,225	(3,850)	50,375	54,225	(3,850)	50,375
Gas Tax	-	-	-	3,925	(5,211)	(1,286)	3,925	-	3,925	3,925	-	3,925
Road Maintenance Rehab	29,873	660	30,533	267	32,677	32,944	267	660	927	267	660	927
Measure T	-	-	-	-	31,353	31,353	-	167,365	167,365	-	167,365	167,365
Mobile Home Park Prog	49,468	10,009	59,477	48,578	6,285	54,863	48,578	10,009	58,587	48,578	10,009	58,587
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Silverado LAD	622	(253)	369	1,851	617	2,468	1,851	(253)	1,598	1,851	(253)	1,598
Palisades LAD	2,783	(1,306)	1,477	4,557	295	4,852	4,557	(1,306)	3,251	4,557	(1,306)	3,251
CDBG Programs	1,218,250	-	1,218,250	1,218,250	-	1,218,250	1,218,250	-	1,218,250	1,218,250	-	1,218,250
Community Devt Program	394,439	-	394,439	396,367	-	396,367	396,367	-	396,367	396,367	-	396,367
Police Grants	67,911	(328)	67,583	166,872	(5,485)	161,387	166,872	12,500	179,372	166,872	12,172	179,044
CDBG Revolving State Grants	364,530	1,000	365,530	84,634	(103,766)	(19,132)	84,634	1,000	85,634	84,634	1,000	85,634
City Administration	159,648	35,189	194,837	165,468	36,152	201,620	165,468	57,118	222,586	165,468	57,118	222,586
Fire Fee	285,883	69,615	355,498	289,024	(277,071)	11,953	289,024	(259,420)	29,604	289,024	(259,420)	29,604
Police Fee	87,498	47,933	135,431	87,891	6,146	94,037	87,891	10,847	98,738	87,891	10,847	98,738
Transportation Fee	551,129	98,538	649,667	566,331	115,556	681,887	566,331	166,453	732,784	566,331	166,453	732,784
Parking In Lieu Fee	109,758	150	109,908	114,661	11,867	126,528	114,661	12,150	126,811	114,661	12,150	126,811
Housing Grants **	3,664,259	-	3,664,259	3,756,308	-	3,756,308	3,756,308	-	3,756,308	3,756,308	-	3,756,308
Cultural Recreational Fee	133,271	85,797	219,068	119,205	45,827	165,032	119,205	69,313	188,518	119,205	69,313	188,518
Affordable Housing	782,581	(198,849)	583,732	851,350	45,652	897,002	851,350	179,199	1,030,549	851,350	(19,650)	831,700
Abandon Vehicle	24,976	(4,550)	20,426	25,266	1,757	27,023	25,266	(50)	25,216	25,266	(50)	25,216
Fire Donation	962	-	962	975	-	975	975	-	975	975	-	975
Recreation Donation	6,525	-	6,525	6,817	4,057	10,874	6,817	-	6,817	6,817	-	6,817
Police Donation	12,260	50	12,310	12,427	-	12,427	12,427	50	12,477	12,427	50	12,477
Traffic Signals	315,890	(125,700)	190,190	323,397	-	323,397	323,397	(125,700)	197,697	323,397	(125,700)	197,697
Northwest Drainage	3,162	-	3,162	3,205	-	3,205	3,205	-	3,205	3,205	-	3,205
Employee Benefits **	59,089	171,500	230,589	58,374	85,000	143,374	58,374	171,500	229,874	58,374	228,500	286,874
Tree Mitigation	1,752	500	2,252	23,689	120	23,809	23,689	500	24,189	23,689	500	24,189
TDA - Streets	-	-	-	-	(129,935)	(129,935)	-	-	-	-	-	-
Total Special Funds	8,373,849		8,559,898	8,699,504		8,699,504	8,699,504	468,085	9,167,589	8,699,504	325,908	9,025,412

** 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 16-17	Final Budget FY 17-18	Actual FY 17-18	Adopted Budget FY 18-19	Actual 12/31/18	Budget Adj FY 18-19	Revised Budget FY 18-19
Operating Revenues							
Charges for Services							
3301 Equipment Replacement	7,701	6,000	8,368	1,000	3,710	3,000	4,000
3302 Equipment Mntc & Operations	374,696	394,967	337,511	375,565	102,310	-	375,565
3303 Computer System	102,072	124,727	89,382	118,600	25,244	-	118,600
3289 Other Revenues	33,403	-	9,513	-	250	-	-
Total Operating Revenues	517,872	525,694	444,774	495,165	131,514	3,000	498,165
Operating Expenses							
Equipment Mntc & Replacement							
Supplies and Services	105,108	102,750	110,117	104,000	52,410	12,650	116,650
Depreciation	186,575	186,575	82,882	186,575	-	-	186,575
Total Equipment	291,683	289,325	192,999	290,575	52,410	12,650	303,225
Computer System Mntc & Replacement							
Contract Services	95,569	130,200	121,258	122,590	88,839	34,500	157,090
Depreciation	32,526	34,000	35,069	34,000	-	2,000	36,000
Total Computer System	128,095	164,200	156,327	156,590	88,839	36,500	193,090
Total Operating Expenditures	419,778	453,525	349,326	447,165	141,249	49,150	496,315
Net Operating Surplus/Deficit	98,094	72,169	95,448	48,000	(9,735)	(46,150)	1,850
Other Non Operating Sources Or (Uses)							
Interest Earnings	587	-	8,256	-	-	-	-
Sale of Property (Gain)	8,098	-	117	-	27,000	27,000	27,000
Grants	-	-	-	-	-	-	-
Lease Payments	(100,513)	(101,275)	(93,286)	(47,000)	(20,698)	-	(47,000)
Equipment Purchases							
Vehicles	(35,288)	(53,335)	(30,145)	-	(482,403)	(500,000)	(500,000)
Computer System	(74,431)	(111,730)	(88,555)	(146,980)	(49,244)	(8,000)	(154,980)
Miscellaneous Office	(46,106)	(24,500)	(1,739)	(24,000)	(3,613)	-	(24,000)
Miscellaneous Field	(36,618)	(58,002)	(44,744)	(187,065)	(125,026)	18,139	(168,926)
Sub Total Equipment	(192,443)	(247,567)	(165,183)	(358,045)	(660,286)	(489,861)	(847,906)
Total Other Non Operating Activities	(284,271)	(348,842)	(250,096)	(405,045)	(653,984)	(462,861)	(867,906)
Transfers From or (To) Other Funds							
Police Grants Fund (41)	-	29,543	16,922	-	-	-	-
General Fund	91,029	151,866	111,099	221,065	85,133	-	221,065
Fire Fee Fund	-	-	-	-	300,000	300,000	300,000
Add Back Depreciation	219,101	220,575	117,951	220,575	-	-	220,575
Net All Transfers	310,130	401,984	245,972	441,640	385,133	300,000	741,640
Net Fund Surplus or (Deficit)	123,953	125,311	91,324	84,595	(278,586)	(209,011)	(124,416)
Beginning Working Capital	464,177	588,130	588,130	713,441	679,454		679,454
Ending Working Capital	588,130	713,441	679,454	798,036	400,868		555,038