

## STATISTICAL SECTION

This part of the City of Calistoga's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the city's overall financial health.

<b>Financial Trends</b>	<b>Schedules 1-4</b>
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These schedules contain trend information to help understand how the City's financial performance and well-being have changed over time.

<b>Revenue Capacity</b>	<b>Schedules 5-6</b>
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These schedules contain information to help assess the City's most significant local revenue source, the revenues realized from transient occupancy tax.

<b>Debt Capacity</b>	<b>Schedules 7-9</b>
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These schedules present information to help assess the afford ability of the City's current levels of outstanding debt and the city's ability to issue additional debt in the future.

<b>Demographic and Economic Information</b>	<b>Schedules 10-11</b>
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These schedules offer demographic and economic indicators to help understand the environment within which the City's financial activities take place.

<b>Operating Information</b>	<b>Schedules 12-14</b>
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These schedules contain service and infrastructure data to help understand how the information in the City's financial report relates to services the City provides and the activities it performs.

City of Calistoga  
Schedule 1  
Net Assets by Component  
Last Five Fiscal Years  
(accrual basis of accounting)

	2004	2005	2006	2007	2008
<b>Governmental activities:</b>					
Invested in capital assets, net of related debt	2,342,283	2,574,940	3,608,855	3,902,216	5,412,945
Restricted	2,036,751	3,168,003	4,398,197	4,552,113	4,368,648
Unrestricted	2,699,024	2,171,582	1,579,848	1,478,418	1,300,830
<b>Total governmental activities net assets</b>	<b>7,078,058</b>	<b>7,914,525</b>	<b>9,586,900</b>	<b>9,932,747</b>	<b>11,082,423</b>
<b>Business-type activities:</b>					
Invested in capital assets, net of related debt	13,902,489	12,365,731	14,399,240	14,527,166	12,732,263
Restricted	498,313	2,156,325	1,970,690	904,096	769,992
Unrestricted	(1,749,241)	48,442	(2,028,612)	(1,377,516)	303,715
<b>Total business-type activities net assets</b>	<b>12,651,561</b>	<b>14,570,498</b>	<b>14,341,318</b>	<b>14,053,746</b>	<b>13,805,970</b>
<b>Primary government:</b>					
Invested in capital assets, net of related debt	16,244,772	14,940,671	18,008,095	18,429,382	18,145,208
Restricted	2,535,064	5,324,328	6,368,887	5,456,209	5,138,640
Unrestricted	949,783	2,220,024	(448,764)	100,902	1,604,545
<b>Total primary government net assets</b>	<b>19,729,619</b>	<b>22,485,023</b>	<b>23,928,218</b>	<b>23,986,493</b>	<b>24,888,393</b>

City of Calistoga  
Schedule 2  
Changes in Net Assets  
Last Five Fiscal Years  
(accrual basis of accounting)

	2004	2005	2006	2007	2008
<b>Expenses:</b>					
<b>Governmental activities:</b>					
General government	1,205,406	1,135,059	1,263,331	1,308,975	1,786,147
Public safety	2,499,335	2,645,188	2,625,164	2,669,054	2,976,791
Community services	217,628	216,236	259,264	357,280	188,928
Housing	120,881	59,177	464,850	141,891	113,019
Recreation Services	294,658	333,393	322,323	339,137	378,520
Public works	1,331,708	915,104	982,397	1,088,982	1,160,329
Planning and Building	326,255	417,365	677,722	625,180	604,125
Interest on long-term debt	90,739	89,822	84,397	69,591	200,895
Total governmental activities expenses	<u>6,086,610</u>	<u>5,811,344</u>	<u>6,679,448</u>	<u>6,600,090</u>	<u>7,408,754</u>
<b>Business-type activities:</b>					
Water	1,992,785	1,780,260	2,044,759	2,149,976	2,302,615
Wastewater	3,024,230	2,605,971	2,998,065	2,831,758	2,696,495
Total business-type activities expenses	<u>5,017,015</u>	<u>4,386,231</u>	<u>5,042,824</u>	<u>4,981,734</u>	<u>4,999,110</u>
<b>Total primary government expenses</b>	<b><u>11,103,625</u></b>	<b><u>10,197,575</u></b>	<b><u>11,722,272</u></b>	<b><u>11,581,824</u></b>	<b><u>12,407,864</u></b>
<b>Program revenues:</b>					
<b>Governmental activities:</b>					
Charges for services:					
General government	267,230	100,011	151,254	191,106	339,719
Public safety	230,958	749,300	596,594	491,489	282,560
Community services	-	-	29,537	53,296	13,192
Housing	221,128	720,512	88,698	93,104	127,025
Recreation services	29,283	18,198	21,419	19,397	59,776
Public works	9,021	82,939	26,313	52,325	59,538
Planning and building	156,333	244,967	473,167	357,841	197,848
Operating grants and contributions	255,639	227,457	1,874,523	314,902	766,363
Capital grants and contributions	657,212	223,526	615,092	316,553	575,416
Total governmental activities program revenues	<u>1,826,804</u>	<u>2,366,910</u>	<u>3,876,597</u>	<u>1,890,013</u>	<u>2,421,437</u>
<b>Business-type activities:</b>					
Charges for services:					
Water	1,562,566	1,694,624	1,975,927	2,222,327	2,554,214
Wastewater	1,650,895	1,773,745	1,852,512	1,921,034	2,078,594
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	1,130,908	2,659,099	844,605	550,801	127,213
Total business-type activities program revenues	<u>4,344,369</u>	<u>6,127,468</u>	<u>4,673,044</u>	<u>4,694,162</u>	<u>4,760,021</u>
<b>Total primary government program revenues</b>	<b><u>6,171,173</u></b>	<b><u>8,494,378</u></b>	<b><u>8,549,641</u></b>	<b><u>6,584,175</u></b>	<b><u>7,181,458</u></b>
<b>Net revenues (expenses):</b>					
<b>Governmental activities</b>	(4,259,806)	(3,444,434)	(2,802,851)	(4,710,077)	(4,987,317)
<b>Business-type activities</b>	(672,646)	1,741,237	(369,780)	(287,572)	(239,089)
<b>Total net revenues (expenses)</b>	<b><u>(4,932,452)</u></b>	<b><u>(1,703,197)</u></b>	<b><u>(3,172,631)</u></b>	<b><u>(4,997,649)</u></b>	<b><u>(5,226,406)</u></b>

City of Calistoga  
Schedule 2  
Changes in Net Assets  
Last Five Fiscal Years  
(accrual basis of accounting)

	2004	2005	2006	2007	2008
<b>General revenues and other changes in net assets:</b>					
<b>Governmental activities:</b>					
Taxes:					
Property taxes	744,203	701,580	1,173,543	1,335,430	1,467,322
Transient occupancy taxes	2,161,628	2,257,440	2,335,139	2,521,951	3,402,228
Sales tax	680,882	722,655	705,825	793,011	874,109
Other taxes	300,007	358,631	328,634	335,687	329,146
Motor vehicle in lieu, unrestricted	229,201	400,442	35,225	31,248	23,499
Investment income	2,317	17,853	37,561	38,597	32,002
Special items:					
Lien abatement recovery	339,216	-	-	-	-
Settlement environmental Claim	(508,379)	-	-	-	-
Other general revenues					
Net Transfers	(241,500)	(177,700)	(140,600)	-	-
Total governmental activities	<u>3,707,575</u>	<u>4,280,901</u>	<u>4,475,327</u>	<u>5,055,924</u>	<u>6,128,306</u>
<b>Business-type activities:</b>					
Investment income					
Transfers	241,500	177,700	140,600	-	-
Total business-type activities	<u>241,500</u>	<u>177,700</u>	<u>140,600</u>	<u>-</u>	<u>-</u>
Total primary government	<u>3,949,075</u>	<u>4,458,601</u>	<u>4,615,927</u>	<u>5,055,924</u>	<u>6,128,306</u>
<b>Changes in net assets</b>					
<b>Governmental activities</b>	(552,231)	836,467	1,672,476	345,847	1,140,989
<b>Business-type activities</b>	(431,146)	1,918,937	(229,180)	(287,572)	(239,089)
<b>Total primary government</b>	<u>(983,377)</u>	<u>2,755,404</u>	<u>1,443,296</u>	<u>58,275</u>	<u>901,900</u>

CITY OF CALISTOGA  
Schedule 3  
Fund Balances of Governmental Funds  
Last Five Fiscal Years  
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008
General fund:					
Reserved	1,601,177	48,155	1,540,237	1,558,663	588,784
Unreserved	1,120,161	2,301,868	252,563	326,911	1,121,851
Total general fund	<u>2,721,338</u>	<u>2,350,023</u>	<u>1,792,800</u>	<u>1,885,574</u>	<u>1,710,635</u>
All other governmental funds:					
Reserved	31	39	27	34	-
Unreserved, reported in:					
Special revenue funds	1,044,951	1,478,440	1,530,408	2,189,346	2,068,446
Capital projects funds	-	-	-	-	3,779,438
Total all other governmental funds	<u>1,044,982</u>	<u>1,478,479</u>	<u>1,530,435</u>	<u>2,189,380</u>	<u>5,847,884</u>
Total Governmental funds	<u><u>3,766,320</u></u>	<u><u>3,828,502</u></u>	<u><u>3,323,235</u></u>	<u><u>4,074,954</u></u>	<u><u>7,558,519</u></u>

## CITY OF CALISTOGA

## Schedule 4

## Revenues, Expenditures and Changes in Fund Balances and Debt Service Ratio of Governmental Funds

Last Five Fiscal Years  
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008
<b>Revenues:</b>					
Property Taxes	744,203	701,580	1,173,543	1,328,829	1,460,792
Sales Taxes	680,882	722,655	653,118	738,597	819,647
Transient Occupancy Taxes	2,161,628	2,257,440	2,335,139	2,521,951	3,402,228
Other Taxes	299,836	301,445	321,774	335,687	329,146
Licenses and permits	80,133	106,223	271,812	170,366	81,325
Fines and forfeitures	52,206	64,052	61,429	56,830	49,296
Intergovernmental	1,111,737	883,870	1,343,240	662,032	1,345,393
Interest and rents	41,400	113,880	79,186	154,580	132,186
Charges for services	487,946	792,016	954,733	1,299,226	798,184
Other	164,296	180,529	89,646	158,434	194,074
<b>Total revenues</b>	<b>5,824,267</b>	<b>6,123,690</b>	<b>7,283,620</b>	<b>7,426,532</b>	<b>8,612,271</b>
<b>Expenditures</b>					
Current:					
General government	1,166,870	1,021,624	1,019,211	1,183,362	1,557,263
Public safety	2,360,410	2,478,584	2,551,645	2,501,429	2,882,855
Community services	216,844	215,452	234,089	344,778	181,426
Housing	120,881	59,177	464,850	141,891	113,019
Recreation Services	256,811	263,250	254,745	307,691	347,074
Public works	730,086	774,012	872,043	915,104	966,949
Planning and Building	326,255	417,365	571,572	599,406	604,125
Debt service:					
Debt Issuance Costs	-	-	-	-	22,720
Principal retirement	177,305	226,083	259,665	269,926	305,626
Interest and fiscal charges	91,738	92,959	84,397	74,117	63,416
Capital Outlay	582,292	385,302	1,386,070	368,609	2,658,646
<b>Total expenditures</b>	<b>6,029,492</b>	<b>5,933,808</b>	<b>7,698,287</b>	<b>6,706,313</b>	<b>9,703,119</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(205,225)</b>	<b>189,882</b>	<b>(414,667)</b>	<b>720,219</b>	<b>(1,090,848)</b>
<b>Other financing sources (uses):</b>					
Transfers in	637,918	611,973	979,869	727,526	2,374,672
Transfers out	(829,418)	(739,673)	(1,070,469)	(696,026)	(2,474,259)
Issuance of bonds	-	-	-	-	4,674,000
Payment to bond escrow agent	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(191,500)</b>	<b>(127,700)</b>	<b>(90,600)</b>	<b>31,500</b>	<b>4,574,413</b>
<b>Special Item: Recovery Abatment lien</b>	<b>339,216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(57,509)</b>	<b>62,182</b>	<b>(505,267)</b>	<b>751,719</b>	<b>3,483,565</b>
<b>Debt service as a percentage of noncapital expenditures</b>	<b>4.9%</b>	<b>5.8%</b>	<b>5.5%</b>	<b>5.4%</b>	<b>5.2%</b>