

CITY OF CALISTOGA
Traffic Signal Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>			<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services:				
Impact fees	\$ 50,000	\$ -	\$ -	\$ -
Interest	1,000	1,000	1,041	41
Total revenues	<u>\$ 51,000</u>	<u>1,000</u>	<u>1,041</u>	<u>41</u>
Expenditures:				
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	51,000	1,000	1,041	41
Fund balance, July 1	<u>162,918</u>	<u>123,929</u>	<u>124,662</u>	<u>733</u>
Fund balance, June 30	<u><u>\$ 213,918</u></u>	<u><u>\$ 124,929</u></u>	<u><u>\$ 125,703</u></u>	<u><u>\$ 774</u></u>

CITY OF CALISTOGA
North West Drainage Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Impact fees	\$ -	\$ 100	\$ 74	\$ (26)
Interest	-	-	13	13
Total revenues	<u>-</u>	<u>100</u>	<u>87</u>	<u>(13)</u>
Expenditures:				
Current:				
Public works projects	-	-	-	-
Excess of revenues over (under) expenditures	<u>-</u>	<u>100</u>	<u>87</u>	<u>(13)</u>
Other Financing Sources(Uses)				
Transfers out	-	-	-	-
Net change in fund balances	-	100	87	(13)
Fund balance, July 1	<u>932</u>	<u>1,438</u>	<u>1,438</u>	<u>-</u>
Fund balance, June 30	<u>\$ 932</u>	<u>\$ 1,538</u>	<u>\$ 1,525</u>	<u>\$ (13)</u>

CITY OF CALISTOGA
Recreation Donation Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 100	\$ 150	\$ -	\$ (150)
Miscellaneous:				
Donations	4,500	12,800	12,833	33
Total revenues	<u>4,600</u>	<u>12,950</u>	<u>12,833</u>	<u>(117)</u>
Expenditures:				
Current:				
Recreation	4,500	11,150	11,136	14
Total expenditures	<u>4,500</u>	<u>11,150</u>	<u>11,136</u>	<u>14</u>
Excess(deficiency) of revenues over (under) expenditures	<u>100</u>	<u>1,800</u>	<u>1,697</u>	<u>(103)</u>
Other Financing Use				
Transfer out to general fund	<u>(4,700)</u>	<u>(1,000)</u>	<u>(1,000)</u>	<u>-</u>
Net change in fund balances	(4,600)	800	697	(103)
Fund balance, July 1	<u>17,204</u>	<u>17,204</u>	<u>17,204</u>	<u>-</u>
Fund balance, June 30	<u>\$ 12,604</u>	<u>\$ 18,004</u>	<u>\$ 17,901</u>	<u>\$ (103)</u>

CITY OF CALISTOGA
Police Donation Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 50	\$ 100	\$ 107	\$ 7
Miscellaneous:				
Donations	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>-</u>
Total revenues	<u>1,050</u>	<u>1,100</u>	<u>1,107</u>	<u>7</u>
Expenditures:				
Current:				
Public safety	<u>-</u>	<u>1,300</u>	<u>1,314</u>	<u>(14)</u>
Net change in fund balances	1,050	(200)	(207)	(7)
Fund balance, July 1	<u>13,562</u>	<u>13,046</u>	<u>13,046</u>	<u>-</u>
Fund balance, June 30	<u>\$ 14,612</u>	<u>\$ 12,846</u>	<u>\$ 12,839</u>	<u>\$ (7)</u>

CITY OF CALISTOGA
Police Grant Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ -	\$ -
Intergovernmental:				
COPS grant	100,000	100,000	100,000	-
State grants	11,500	9,300	9,346	46
Total revenues	<u>111,500</u>	<u>109,300</u>	<u>109,346</u>	<u>46</u>
Expenditures:				
Current:				
Public safety	43,500	49,550	50,133	(583)
Capital outlay	-	-	-	-
Total expenditures	<u>43,500</u>	<u>49,550</u>	<u>50,133</u>	<u>(583)</u>
Excess of revenues over (under) expenditures	<u>68,000</u>	<u>59,750</u>	<u>59,213</u>	<u>(537)</u>
Other financing sources (uses):				
Operating transfers out	<u>(68,000)</u>	<u>(88,693)</u>	<u>(88,693)</u>	<u>-</u>
Net change in fund balances	-	(28,943)	(29,480)	(537)
Fund balance, July 1	<u>72</u>	<u>25,615</u>	<u>25,614</u>	<u>(1)</u>
Fund balance, June 30	<u>\$ 72</u>	<u>\$ (3,328)</u>	<u>\$ (3,866)</u>	<u>\$ (538)</u>

CITY OF CALISTOGA
Tree Mitigation Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Charges for services:				
Tree mitigation and removal fees	\$ 500	\$ 350	\$ 390	\$ 40
Interest	100	200	194	(6)
Total revenues	600	550	584	34
Expenditures:				
Current:				
Public works	-	-	-	-
Excess of revenues over (under) expenditures	600	550	584	34
Other financing sources:				
Transfers in from general fund	-	-	-	-
Net change in fund balances	600	550	584	34
Fund balance, July 1	7,646	13,035	13,035	-
Fund balance, June 30	<u>\$ 8,246</u>	<u>\$ 13,585</u>	<u>\$ 13,619</u>	<u>\$ 34</u>

CITY OF CALISTOGA
Fire Donation Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues				
Interest	\$ -	\$ -	\$ -	\$ -
Miscellaneous:				
Donations	3,800	2,600	2,645	45
Total revenues	3,800	2,600	2,645	45
Expenditures:				
Current:				
Public safety	2,800	-	-	-
Excess of revenues over (under) expenditures	1,000	2,600	2,645	45
Other financing sources:				
Operating transfers in from general fund	-	-	-	-
Net change in fund balances	1,000	2,600	2,645	45
Fund balance, July 1	1,259	(1,999)	(1,999)	-
Fund balance, June 30	\$ 2,259	\$ 601	\$ 646	\$ 45

CITY OF CALISTOGA
Mobile Home Park Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 50	\$ 200	\$ 218	\$ 18
Miscellaneous	-	279	-	(279)
Charges for services:				
Inspection fees	4,705	4,705	4,705	-
Rent stablization fees	8,380	12,100	10,880	(1,220)
Total revenues	13,135	17,284	15,803	(1,481)
Expenditures:				
Current:				
Housing	1,875	5,095	2,897	2,198
Excess of revenues over (under) expenditures	11,260	12,189	12,906	717
Other financing sources (uses):				
Transfers in	-	-	-	
Transfers out to general fund	(4,400)	(2,815)	(2,815)	-
Total other financing sources (uses)	(4,400)	(2,815)	(2,815)	-
Net change in fund balances	6,860	9,374	10,091	717
Fund balance, July 1	20,498	17,830	28,110	10,280
Fund balance, June 30	<u>\$ 27,358</u>	<u>\$ 27,204</u>	<u>\$ 38,201</u>	<u>\$ 10,997</u>

CITY OF CALISTOGA
City Debt Service Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2007

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 1,500	\$ 1,500	\$ -	\$ (1,500)
Total revenues	<u>1,500</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>
Expenditures:				
Debt service:				
Principal retirement	212,350	212,350	212,346	4
Interest on long-term debt	56,700	56,700	56,696	4
Fiscal agent fees	1,500	1,500	-	1,500
Total expenditures	<u>270,550</u>	<u>270,550</u>	<u>269,042</u>	<u>1,508</u>
Excess of revenues over (under) expenditures	<u>(269,050)</u>	<u>(269,050)</u>	<u>(269,042)</u>	<u>8</u>
Other financing sources:				
Transfer in from public safety fund	-	150,668	149,958	(710)
Transfer in from general fund	269,050	119,050	119,050	-
Total other financing sources	<u>269,050</u>	<u>269,718</u>	<u>269,008</u>	<u>(710)</u>
Net change in fund balances	-	668	(34)	(702)
Fund balance, July 1	<u>19</u>	<u>34</u>	<u>34</u>	<u>-</u>
Fund balance, June 30	<u>\$ 19</u>	<u>\$ 702</u>	<u>\$ -</u>	<u>\$ (702)</u>