

CITY OF CALISTOGA
Gas Tax 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:				
Intergovernmental:				
Gas tax 2105	\$ 34,600	\$ 32,554	\$ 31,315	\$ (1,239)
Gas tax 2106	22,850	21,766	21,022	(744)
Gas tax 2107	47,150	43,517	41,904	(1,613)
Gas tax 2107.5	2,000	2,000	2,000	-
Proposition 1B	-	400,000	400,000	-
Proposition 42	22,000	-	-	-
Miscellaneous	3,500	3,500	-	(3,500)
Total revenues	<u>132,100</u>	<u>503,337</u>	<u>496,241</u>	<u>(7,096)</u>
Expenditures:				
Current:				
Highways and streets:				
Street lighting utilities	39,100	40,100	36,433	3,667
Total expenditures	<u>39,100</u>	<u>40,100</u>	<u>36,433</u>	<u>3,667</u>
Excess of revenues over (under) expenditures	<u>93,000</u>	<u>463,237</u>	<u>459,808</u>	<u>(3,429)</u>
Other financing sources (uses):				
Transfers out	<u>(82,000)</u>	<u>(458,200)</u>	<u>(454,787)</u>	<u>3,413</u>
Total other financing sources (uses)	<u>(82,000)</u>	<u>(458,200)</u>	<u>(454,787)</u>	<u>3,413</u>
Net change in fund balance	11,000	5,037	5,021	(16)
Fund balance, July 1	<u>17,466</u>	<u>(5,021)</u>	<u>(5,021)</u>	<u>-</u>
Fund balance, June 30	<u>\$ 28,466</u>	<u>\$ 16</u>	<u>\$ -</u>	<u>\$ (16)</u>

CITY OF CALISTOGA
Parking Ordinance 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:				
Charges for services:				
Parking-in-lieu fees	\$ 5,000	\$ 450	\$ -	\$ (450)
Interest	400	1,000	463	(537)
Total revenues	<u>5,400</u>	<u>1,450</u>	<u>463</u>	<u>(987)</u>
Expenditures:				
Public safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>5,400</u>	<u>1,450</u>	<u>463</u>	<u>(987)</u>
Other financing use:				
Transfer out to general fund	-	-	-	-
Net change in fund balances	5,400	1,450	463	(987)
Fund balance, July 1	<u>46,951</u>	<u>55,381</u>	<u>55,381</u>	<u>-</u>
Fund balance, June 30	<u>\$ 52,351</u>	<u>\$ 56,831</u>	<u>\$ 55,844</u>	<u>\$ (987)</u>

CITY OF CALISTOGA
Public Safety 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:				
Charges for services:				
Public safety impact fees	\$ 200,000	\$ 161,800	\$ 161,842	\$ 42
Interest	10,000	7,400	7,392	(8)
Total revenues	<u>210,000</u>	<u>169,200</u>	<u>169,234</u>	<u>34</u>
Expenditures:				
Capital outlay:				
Police equipment	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>210,000</u>	<u>169,200</u>	<u>169,234</u>	<u>34</u>
Other financing uses:				
Transfers out to equipment fund	-	(78,500)	(78,500)	-
Transfer out to debt service fund	(150,000)	(150,668)	(149,958)	710
Total other financing uses	<u>(150,000)</u>	<u>(229,168)</u>	<u>(228,458)</u>	<u>710</u>
Net change in fund balances	60,000	(59,968)	(59,224)	744
Fund balance, July 1	<u>511,824</u>	<u>723,191</u>	<u>723,191</u>	<u>-</u>
Fund balance, June 30	<u>\$ 571,824</u>	<u>\$ 663,223</u>	<u>\$ 663,967</u>	<u>\$ 744</u>

CITY OF CALISTOGA
CDBG Loan Repayment 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	\$ 45,000	\$ 27,650	\$ 27,669	\$ 19
Miscellaneous - loan repayments	45,000	40,950	40,964	14
Total revenues	<u>90,000</u>	<u>68,600</u>	<u>68,633</u>	<u>33</u>
Expenditures:				
Current:				
Loans and programs	31,500	98,950	98,922	(28)
Total expenditures	<u>31,500</u>	<u>98,950</u>	<u>98,922</u>	<u>(28)</u>
Excess of revenues over (under) expenditures	<u>58,500</u>	<u>(30,350)</u>	<u>(30,289)</u>	<u>61</u>
Other financing uses:				
Transfer to CDBG open grant fund	-	(30,825)	(30,825)	-
Net change in fund balances	58,500	(61,175)	(61,114)	61
Fund balance, July 1	<u>558,963</u>	<u>517,512</u>	<u>517,510</u>	<u>(2)</u>
Fund balance, June 30	<u>\$ 617,463</u>	<u>\$ 456,337</u>	<u>\$ 456,396</u>	<u>\$ 59</u>

CITY OF CALISTOGA
Palisades Landscape Maintenance 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	\$ -	\$ 11	\$ 11	\$ -
Special assessments:				
Landscape maintenance	1,540	1,505	1,505	-
Total revenues	<u>1,540</u>	<u>1,516</u>	<u>1,516</u>	<u>-</u>
Expenditures:				
Public works	1,466	1,164	1,164	-
Excess of revenues over(under)expenditures	<u>74</u>	<u>352</u>	<u>352</u>	<u>-</u>
Other Financing Uses				
Transfers out to general fund	(257)	-	-	-
Transfers in from general fund	183	90	90	-
Total other financing sources (uses)	<u>(74)</u>	<u>90</u>	<u>90</u>	<u>-</u>
Net change in fund balances	-	442	442	-
Fund balance, July 1	<u>-</u>	<u>401</u>	<u>401</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 843</u>	<u>\$ 843</u>	<u>\$ -</u>

CITY OF CALISTOGA
Asset Forfeiture 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	\$ 200	\$ 300	\$ 272	\$ (28)
Intergovernmental:				
Case forfeitures	<u>3,000</u>	<u>3,000</u>	<u>3,005</u>	<u>5</u>
Total revenues	<u>3,200</u>	<u>3,300</u>	<u>3,277</u>	<u>(23)</u>
Expenditures:				
Current:				
Public safety	<u>12,000</u>	<u>6,600</u>	<u>6,573</u>	<u>27</u>
Net change in fund balances	(8,800)	(3,300)	(3,296)	4
Fund balance, July 1	<u>27,991</u>	<u>36,132</u>	<u>36,132</u>	<u>-</u>
Fund balance, June 30	<u>\$ 19,191</u>	<u>\$ 32,832</u>	<u>\$ 32,836</u>	<u>\$ 4</u>

CITY OF CALISTOGA
Affordable Housing 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>		Actual	Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 1,000	\$ 3,850	\$ 1,241	\$ (2,609)
Development in lieu fees	7,500	1,250	3,876	2,626
Total revenues	<u>8,500</u>	<u>5,100</u>	<u>5,117</u>	<u>17</u>
Expenditures:				
Current:				
Housing services	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>8,500</u>	<u>5,100</u>	<u>5,117</u>	<u>17</u>
Other financing sources(uses)				
Transfers out	-	-	-	-
Net change in fund balances	8,500	5,100	5,117	17
Fund balance, July 1	<u>149,191</u>	<u>144,647</u>	<u>144,647</u>	<u>-</u>
Fund balance, June 30	<u>\$ 157,691</u>	<u>\$ 149,747</u>	<u>\$ 149,764</u>	<u>\$ 17</u>

CITY OF CALISTOGA
Community Pool 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</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Miscellaneous:				
Contributions for Pool Facility	\$ -	\$ 1,533,451	\$ -	\$ (1,533,451)
Interest	5,100	42,000	-	(42,000)
Total revenues	<u>5,100</u>	<u>1,575,451</u>	<u>-</u>	<u>(1,575,451)</u>
Expenditures:				
Capital outlay:				
Community pool facility	-	850	850	-
Total expenditures	<u>-</u>	<u>850</u>	<u>850</u>	<u>-</u>
Excess of revenues over(under) expenditures	<u>5,100</u>	<u>1,574,601</u>	<u>(850)</u>	
Other financing uses:				
Transfers out to general fund	-	-	-	-
Net change in fund balances	<u>5,100</u>	<u>1,574,601</u>	<u>(850)</u>	<u>(1,575,451)</u>
Fund balances, July 1	<u>17,900</u>	<u>(1,050)</u>	<u>(1,050)</u>	<u>-</u>
Fund balances, June 30	<u>\$ 23,000</u>	<u>\$ 1,573,551</u>	<u>\$ (1,900)</u>	<u>\$ (1,575,451)</u>

CITY OF CALISTOGA
Quality of Life 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:				
Charges for services:				
Quality of life fees	\$ 150,000	\$ 9,000	\$ 9,000	\$ -
Interest	-	15,000	4,042	(10,958)
Miscellaneous	1,000	150	150	-
Total revenues	<u>151,000</u>	<u>24,150</u>	<u>13,192</u>	<u>(10,958)</u>
Expenditures:				
Current:				
Public works	-	-	-	-
Excess of revenues over(under) expenditures	<u>151,000</u>	<u>24,150</u>	<u>13,192</u>	<u>(10,958)</u>
Other financing uses:				
Transfers out	-	-	-	-
Net change in fund balances	151,000	24,150	13,192	(10,958)
Fund balance, July 1	<u>(232,095)</u>	<u>474,736</u>	<u>474,736</u>	<u>-</u>
Fund balance, June 30	<u>\$ (81,095)</u>	<u>\$ 498,886</u>	<u>\$ 487,928</u>	<u>\$ (10,958)</u>

CITY OF CALISTOGA
Silverado Landscape Maintenance 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:				
Special assessments:				
Landscape maintenance	\$ 1,000	\$ 1,050	\$ 1,042	\$ (8)
Interest	-	20	21	1
Total revenues	<u>1,000</u>	<u>1,070</u>	<u>1,063</u>	<u>(7)</u>
Expenditures:				
Current:				
Public works	<u>1,150</u>	<u>427</u>	<u>427</u>	<u>-</u>
Excess of revenues over(under) expenditures	<u>(150)</u>	<u>643</u>	<u>636</u>	<u>(7)</u>
Other Financing Sources(Uses)				
Transfers in	368	250	250	-
Transfers out	<u>(218)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources(uses)	<u>150</u>	<u>250</u>	<u>250</u>	<u>-</u>
Net change in fund balances	-	893	886	(7)
Fund balance, July 1	<u>-</u>	<u>1,003</u>	<u>1,055</u>	<u>52</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ 1,896</u>	<u>\$ 1,941</u>	<u>\$ 45</u>

CITY OF CALISTOGA
Abandoned Vehicle 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:				
Intergovernmental:				
Napa County - reimbursement fees	\$ 7,600	\$ 2,850	\$ 2,867	\$ 17
Interest	200	350	355	5
Total revenues	<u>7,800</u>	<u>3,200</u>	<u>3,222</u>	<u>22</u>
Expenditures:				
Current:				
Public safety	<u>2,500</u>	<u>1,650</u>	<u>1,626</u>	<u>24</u>
Total expenditures	<u>2,500</u>	<u>1,650</u>	<u>1,626</u>	<u>24</u>
Excess of revenues over (under) expenditures	<u>5,300</u>	<u>1,550</u>	<u>1,596</u>	<u>46</u>
Other financing uses:				
Transfers out to general fund	<u>(4,000)</u>	<u>(18,000)</u>	<u>(18,000)</u>	<u>-</u>
Net change in fund balances	1,300	(16,450)	(16,404)	46
Fund balance, July 1	<u>28,077</u>	<u>41,863</u>	<u>41,863</u>	<u>-</u>
Fund balance, June 30	<u>\$ 29,377</u>	<u>\$ 25,413</u>	<u>\$ 25,459</u>	<u>\$ 46</u>