

Required Supplementary Information
CITY OF CALISTOGA
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2008

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Fund Balance, July 1	\$ 1,349,874	\$ 1,885,574	\$ 1,885,574	\$ -
Resources (inflows):				
Property taxes	1,485,800	1,513,850	1,460,792	(53,058)
Sales taxes	722,200	834,800	819,647	(15,153)
Transient occupancy taxes	3,178,358	3,402,300	3,402,228	(72)
Other taxes	335,800	338,800	329,146	(9,654)
License and permits	238,600	128,500	81,325	(47,175)
Fines and forfeits	61,000	46,600	49,296	2,696
Interest	70,000	40,000	32,002	(7,998)
Intergovernmental	261,150	653,000	169,806	(483,194)
Charges for services	678,400	646,850	613,273	(33,577)
Miscellaneous	50,000	83,000	122,207	39,207
Transfers in	433,100	1,228,908	2,074,499	845,591
Amounts available for charges to appropriations	<u>8,864,282</u>	<u>10,802,182</u>	<u>11,039,795</u>	<u>237,613</u>
Charges to appropriations:				
General Government:				
City council	49,850	41,750	45,180	(3,430)
Finance	283,900	314,900	320,923	(6,023)
City clerk	114,750	107,000	104,440	2,560
City treasurer	-	-	-	-
City attorney	102,600	80,000	64,361	15,639
City manager	165,250	158,500	157,557	943
Nondepartmental	114,150	113,950	113,087	863
Economic vitality	45,450	304,100	303,513	587
Elections	11,400	10,750	10,805	(55)
Risk management	383,400	429,900	462,156	(32,256)
Personnel	65,600	69,400	75,241	(5,841)
Public Safety:				
Police services	1,674,850	1,619,450	1,637,456	(18,006)
Police dispatch	413,400	441,850	454,487	(12,637)
Emergency services	51,350	51,700	52,585	(885)
Fire protection	637,150	671,100	678,681	(7,581)
Community Services				
Aquatic services	94,900	11,350	6,782	4,568
Community promotions	220,000	35,950	35,861	89
Community activities	32,950	38,300	41,526	(3,226)
Library services	70,050	68,800	68,569	231
Sharpsteen Museum	23,850	16,850	17,735	(885)
Handy Van	-	10,950	10,953	(3)
Recreation Services				
Recreation services	192,350	247,200	260,141	(12,941)
Education and recreation courses	23,200	55,000	60,690	(5,690)
Community resource commission	600	450	419	31
Senior activities	14,800	11,150	13,838	(2,688)
Public Works				
Administration	149,900	135,100	140,905	(5,805)
Streets	265,350	326,200	278,146	48,054
Park maintenance	246,850	241,600	233,986	7,614
Shop maintenance	46,850	28,500	28,482	18
Pool maintenance	100,100	-	-	-
Building maintenance	268,450	290,100	247,406	42,694
Planning and building				
Planning commission	6,800	2,300	1,426	874
Bicycle advisory	800	-	87	(87)
Planning	269,550	259,000	254,968	4,032
Building inspection	377,650	343,650	347,644	(3,994)
Special projects	80,000	109,500	126,815	(17,315)
Capital outlay	951,000	2,485,715	2,531,831	(46,116)
Transfers out	269,126	119,390	140,478	(21,088)
Total charges to appropriations	<u>7,818,226</u>	<u>9,251,405</u>	<u>9,329,160</u>	<u>(77,755)</u>
Fund Balance, June 30	<u>\$ 1,046,056</u>	<u>\$ 1,550,777</u>	<u>\$ 1,710,635</u>	<u>\$ 159,858</u>

CITY OF CALISTOGA

Budgetary Comparison Schedule - General Fund
Note to RSI
For the Fiscal Year Ended June 30, 2008

Note A. Explanation of Difference between Budgetary Inflows and Outflows and GAAP Revenues and expenditures:

Sources/inflows resources:

Actual amounts "available for appropriation" from budgetary comparison schedule:	\$ 11,039,795
Differences - budget to GAAP:	
The fund balance at the beginning of the year is a budgetary resource but is not a current year revenue for financial reporting purposes	(1,885,574)
Transfers in from other funds are inflows of budgetary resources but are revenues for financial reporting purposes	<u>(2,074,499)</u>
Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 7,079,722</u>

Uses/outflows of resources:

Actual amounts "total charges to appropriations" from the budgetary comparison schedule	\$ 9,329,160
Differences - budget to GAAP:	
Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes	(140,478)
Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 9,188,682</u>

CITY OF CALISTOGA
Required Supplemental Information For Major Special Revenue Fund
CDBG Open Grants 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:				
State of California pass-through grants:				
CDBG	\$ -	\$ 500,000	\$ 500,000	\$ -
CDBG planning and technical assistance	70,000	70,000	70,000	-
Total revenues	<u>70,000</u>	<u>570,000</u>	<u>570,000</u>	<u>-</u>
Expenditures:				
Current:				
Planning and technical assistance:	-	-	-	-
Community pool and other projects	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>70,000</u>	<u>570,000</u>	<u>570,000</u>	<u>-</u>
Other financing uses:				
Transfer out to general fund	(70,000)	(660,200)	(580,216)	79,984
Transfer in from CDBG rehabilitation fund	-	110,824	30,825	(79,999)
	<u>(70,000)</u>	<u>(549,376)</u>	<u>(549,391)</u>	<u>(15)</u>
Net change in fund balances	-	20,624	20,609	(15)
Fund balance, July 1	<u>-</u>	<u>(20,624)</u>	<u>(20,609)</u>	<u>15</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>