

REQUIRED SUPPLEMENTAL INFORMATION

Required Supplementary Information
CITY OF CALISTOGA
Budgetary Comparison Schedule - General Fund
For the Fiscal Year Ended June 30, 2010

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual Amounts	
Fund Balance, July 1	\$ 1,389,223	\$ 1,389,223	\$ 1,389,223	\$ -
Resources (inflows):				
Property taxes	1,785,038	1,480,000	1,654,593	174,593
Sales taxes	910,600	709,000	670,909	(38,091)
Transient occupancy taxes	3,967,253	2,957,000	3,042,315	85,315
Other taxes	358,500	290,250	292,758	2,508
License and permits	209,000	85,000	65,849	(19,151)
Fines and forfeits	55,600	47,000	42,577	(4,423)
Interest	30,000	-	11,088	11,088
Intergovernmental	323,700	59,000	352,660	293,660
Charges for services	763,050	846,015	656,906	(189,109)
Miscellaneous	50,000	-	65,905	65,905
Contractual settlements	-	720,154	720,154	-
Transfers in	-	215,968	774,646	558,678
	<u>9,841,964</u>	<u>8,798,610</u>	<u>9,739,583</u>	<u>940,973</u>
Amounts available for charges to appropriations				
Charges to appropriations:				
General Government:				
City council	64,750	53,368	40,615	12,753
Finance	264,250	258,278	240,996	17,282
City clerk	118,500	86,151	97,419	(11,268)
City attorney	100,000	70,000	39,593	30,407
City manager	168,500	113,779	157,258	(43,479)
Nondepartmental	124,550	185,765	106,016	79,749
Economic vitality	378,950	328,485	338,851	(10,366)
Elections	11,950	10,198	9,886	312
Risk management	429,850	434,006	327,369	106,637
Personnel	89,300	39,943	59,357	(19,414)
Public Safety:				
Police services	1,800,950	1,757,540	1,746,097	11,443
Police dispatch	468,250	457,392	455,006	2,386
Emergency services	103,250	2,200	16,853	(14,653)
Fire protection	780,550	785,842	803,940	(18,098)
Community Services				
Aquatic services	187,750	208,999	209,766	(767)
Community promotions	40,000	37,500	29,948	7,552
Community activities	54,550	27,103	27,648	(545)
Library services	84,200	84,201	74,294	9,907
Sharpsteen Museum	22,450	22,451	16,365	6,086
Handy Van	15,000	15,001	15,293	(292)
Recreation Services				
Recreation services	411,550	267,990	277,082	(9,092)
Education and recreation courses	60,300	59,046	61,941	(2,895)
Community resource commission	2,500	2,500	8	2,492
Senior activities	19,600	11,309	10,972	337
Public Works				
Administration	159,800	125,612	126,541	(929)
Streets	334,700	266,590	278,563	(11,973)
Park maintenance	289,050	206,234	195,976	10,258
Shop maintenance	36,850	25,110	25,476	(366)
Pool maintenance	228,800	73,635	67,060	6,575
Building maintenance	332,450	260,111	207,578	52,533
Planning and building				
Planning commission	14,450	10,875	6,664	4,211
Bicycle advisory	800	800	377	423
Building code board	800	-	-	-
Design advisory panel	800	-	-	-
Planning	448,500	390,126	337,809	52,317
Building inspection	309,550	266,428	271,560	(5,132)
Debt service	-	-	125,000	(125,000)
Special projects	157,500	57,272	16,540	40,732
Capital outlay	840,400	3,715,241	1,087,755	2,627,486
Transfers out	-	897,107	897,107	-
	<u>8,955,950</u>	<u>11,614,188</u>	<u>8,806,579</u>	<u>2,807,609</u>
Total charges to appropriations				
Fund Balance, June 30	<u>\$ 886,014</u>	<u>\$ (2,815,578)</u>	<u>\$ 933,004</u>	<u>\$ 3,748,582</u>

CITY OF CALISTOGA

Budgetary Comparison Schedule - General Fund
Note to RSI
For the Fiscal Year Ended June 30, 2010

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: \$ 9,739,583

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 (1,389,223)

Contractual settlements are inflows of financial resources, but re not revenues for financial reporting purposes (720,154)

Transfers in from other funds are inflows of budgetary resources but are not revenues for financial reporting purposes (774,646)

Total revenues as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds \$ 6,855,560

Uses/outflows of resources:

Actual amounts "total charges to appropriations" from the budgetary comparison schedule \$ 8,806,579

Differences - budget to GAAP:

Transfers to other funds are outflows of budgetary resources but are not expenditures for financial reporting purposes (897,107)

Total expenditures as reported in the statement of revenues, expenditures and changes in fund balances - governmental funds \$ 7,909,472

CITY OF CALISTOGA
Required Supplemental Information For Major Special Revenue Fund
HOME Special Revenue Fund
Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2010

	<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 HOME grant:	\$ -	\$ -	\$ 1,268,936	\$ 1,268,936
Interest	-	-	82	-
Miscellaneous	-	-	2,666	2,666
Total revenues	<u>-</u>	<u>-</u>	<u>1,271,684</u>	<u>1,271,602</u>
Expenditures:				
Current:				
Housing:				
Palisades project loan	-	-	1,246,643	(1,246,643)
Total expenditures	<u>-</u>	<u>-</u>	<u>1,246,643</u>	<u>(1,246,643)</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>25,041</u>	<u>25,041</u>
Other financing sources (uses):				
Transfer out to general fund	-	-	(25,041)	(25,041)
	<u>-</u>	<u>-</u>	<u>(25,041)</u>	<u>(25,041)</u>
Net change in fund balances	-	-	-	-
Fund balance, July 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 2010

	<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 planning and technical assistance	\$ -	\$ -	\$ -	\$ -
CDBG planning and technical assistance	-	-	-	-
Interest	-	-	-	-
<u>Total revenues</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Current:				
Community pool and other projects	-	-	-	-
<u>Total expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Excess of revenues over (under) expenditures</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing uses:				
Transfer out to general fund	-	-	-	-
<u>Net change in fund balances</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, July 1	<u>187</u>	<u>187</u>	<u>187</u>	<u>-</u>
Fund balance, June 30	<u>\$ 187</u>	<u>\$ 187</u>	<u>\$ 187</u>	<u>\$ -</u>

Required Supplementary Information
City of Calistoga
Other Post Employment Benefits (OPEB)
Schedule of Funding Progress
June 30, 2010

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liability (AAL) Entry Age	Unfunded AAL (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
6/30/2010	\$ -	\$ 963,000	\$ 963,000	0.00%	\$ 3,714,000	25.93%

OPTIONAL SUPPLEMENTARY INFORMATION

***NONMAJOR FUNDS' COMBINING FINANCIAL STATEMENTS AND SCHEDULES
AND SCHEDULES OF CAPITAL ASSETS USED IN GOVERNMENTAL ACTIVITIES***