

OPTIONAL SUPPLEMENTARY INFORMATION

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

**City of Calistoga
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2009**

Special Revenue Funds											
	Gas Tax	Parking Ordinance	Public Safety	CDBG Loan Repayment	Paisiades Landscape Maintenance	Asset Forfeiture	Affordable Housing	Quality of Life	Silverado Landscape Maintenance	Abandoned Vehicle	
Assets											
Cash and investments	\$ 19,008	\$ 73,606	\$ 521,267	\$ 576,216	\$ 2,136	\$ 19,034	\$ 151,809	\$ -	\$ 2,527	\$ 22,787	
Receivables:											
Receivables from other governments	14,543	-	-	-	-	-	-	-	-	2,034	
Accounts	-	-	-	-	-	-	-	-	-	-	
Development agreement	-	-	-	-	-	-	-	-	-	-	
Notes receivable	-	-	-	847,629	-	-	-	-	-	-	
Total assets	\$ 33,551	\$ 73,606	\$ 521,267	\$ 1,423,845	\$ 2,136	\$ 19,034	\$ 151,809	\$ -	\$ 2,527	\$ 24,801	
Liabilities and Fund Balances											
Liabilities:											
Accounts payable	\$ 35	\$ -	\$ -	\$ 28,333	\$ -	\$ -	\$ 924	\$ -	\$ -	\$ -	
Deposits	-	-	-	-	-	-	-	-	-	-	
Advances from other funds	33,516	-	-	-	692	-	-	-	-	-	
Deferred revenue	-	-	-	847,629	-	-	-	-	-	-	
Total liabilities	33,551	-	-	875,962	692	-	924	-	-	-	
Fund balances:											
Unreserved designated for open space	-	-	-	-	-	-	-	-	-	-	
Unreserved undesignated	-	73,606	521,267	547,883	1,444	19,034	150,885	-	2,527	24,801	
Total fund balances	-	73,606	521,267	547,883	1,444	19,034	150,885	-	2,527	24,801	
Total liabilities and fund balances	\$ 33,551	\$ 73,606	\$ 521,267	\$ 1,423,845	\$ 2,136	\$ 19,034	\$ 151,809	\$ -	\$ 2,527	\$ 24,801	

**City of Calistoga
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2009**

	Special Revenue Funds							Debt		Total Nonmajor Governmental Funds	
	Traffic Signal	Vamos Program	North West Drainage	Recreation Donation	Police Donation	Police Grants	Tree Mitigation	Fire Donation	Mobile Home Park		City Debt Service
Assets											
Cash and investments	\$ 148,071	\$ 6,935	\$ 2,412	\$ 8,532	\$ 11,493	\$ 4,138	\$ 24,991	\$ 648	\$ 17,402	\$ -	\$ 1,612,982
Receivables from other governments	-	-	-	-	-	45,609	-	-	-	-	62,186
Accounts	-	-	-	-	25	365	-	-	14,265	-	14,655
Development agreement	-	-	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-	-	847,629
Total assets	\$ 148,071	\$ 6,935	\$ 2,412	\$ 8,532	\$ 11,518	\$ 50,112	\$ 24,991	\$ 648	\$ 31,667	\$ -	\$ 2,537,462
Liabilities and Fund Balances											
Liabilities:											
Accounts payable	\$ -	\$ 718	\$ -	\$ 25	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,135
Deposits	-	-	-	-	-	-	10,880	-	-	-	10,880
Advances from other funds	-	-	-	74	-	3,799	-	-	-	-	38,081
Deferred revenue	-	-	-	-	-	-	-	-	-	-	847,629
Total liabilities	-	718	-	99	100	3,799	10,880	-	-	-	926,735
Fund balances:											
Unreserved designated for open space	-	-	-	-	-	-	-	-	-	-	-
Unreserved undesignated	148,071	6,217	2,412	8,433	11,418	46,313	14,101	648	31,667	-	1,610,727
Total fund balances	148,071	6,217	2,412	8,433	11,418	46,313	14,101	648	31,667	-	1,610,727
Total liabilities and fund balances	\$ 148,071	\$ 6,935	\$ 2,412	\$ 8,532	\$ 11,518	\$ 50,112	\$ 24,991	\$ 648	\$ 31,667	\$ -	\$ 2,537,462

City of Calistoga
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds									
	Gas Tax	Parking Ordinance	Public Safety	CDBG Loan Repayment	Falaiseses Landscape Maintenance	Asset Forfeiture	Affordable Housing	Quality of Life	Silverado Landscape Maintenance	Abandoned Vehicle
Revenues:	\$ 124,618	-	-	-	-	-	-	-	-	-
Intergovernmental	-	17,520	161,550	-	1,584	-	1,044	10,500	1,000	3,617
Charges for services	-	242	1,716	22,093	10	63	1,001	-	11	75
Interest	-	-	-	107,101	-	5,670	-	100	-	-
Miscellaneous	7,270	-	-	-	-	-	-	-	-	-
Total revenues	131,888	17,762	163,266	129,194	1,594	5,733	2,045	10,600	1,011	3,692
Expenditures:										
Current:										
Public safety	-	-	-	-	-	19,535	-	-	-	-
Public works	35,865	-	-	-	983	-	-	-	425	-
Housing	-	-	-	37,707	-	-	924	-	-	-
Parks and recreation	-	-	-	-	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures	35,865	-	-	37,707	983	19,535	924	-	425	-
Excess (deficiency) of revenues over (under) expenditures	96,023	17,762	163,266	91,487	601	(13,802)	1,121	10,600	586	3,692
Other financing sources (uses):										
Transfers in	19,008	-	-	-	-	-	-	-	-	-
Transfers out	(115,031)	-	(305,966)	-	-	-	-	(488,528)	-	(4,350)
Total other financing sources (uses)	(96,023)	-	(305,966)	-	-	-	-	(488,528)	-	(4,350)
Net change in fund balances	-	17,762	(142,700)	91,487	601	(13,802)	1,121	(487,928)	586	(858)
Fund balances, July 1	-	55,844	663,967	456,386	843	32,836	149,764	487,928	1,941	25,459
Fund balances, June 30	\$ -	\$ 73,606	\$ 521,267	\$ 547,883	\$ 1,444	\$ 19,034	\$ 150,885	\$ -	\$ 2,527	\$ 24,801

City of Calistoga
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2009

	Special Revenue Funds										Debt Service		Total Nonmajor Governmental Funds
	Traffic Signal	Vamos Program	North West Drainage	Recreation Donations	Police Donation	Police Grants	Tree Mitigation	Fire Donation	Mobile Home Park	City Debt Service			
Revenues:													
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 102,930	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 227,548
Charges for services	21,881	-	879	-	-	-	-	-	4,705	-	-	-	224,280
Interest	487	23	8	28	39	379	82	2	57	-	-	-	26,316
Miscellaneous	-	19,070	-	7,375	900	-	400	-	12,420	-	-	-	160,306
Total revenues	22,368	19,093	887	7,403	939	103,309	492	2	17,182	-	-	-	638,450
Expenditures:													
Current:													
Public safety	-	-	-	-	2,360	34,818	-	-	-	-	-	-	56,713
Public works	-	-	-	-	-	-	-	-	-	-	-	-	37,283
Housing	-	-	-	-	-	-	-	-	13,248	-	-	-	51,879
Parks and recreation	-	12,876	-	4,871	-	-	-	-	-	-	-	-	17,747
Debt service:													
Principal	-	-	-	-	-	-	-	-	-	222,140	-	-	222,140
Interest	-	-	-	-	-	-	-	-	-	324,538	-	-	324,538
Total expenditures	-	12,876	-	4,871	2,360	34,818	-	-	13,248	546,678	-	-	710,300
Excess (deficiency) of revenues over (under) expenditures	22,368	6,217	887	2,532	(1,421)	68,491	482	2	3,934	(546,678)	-	-	(71,850)
Other financing sources (uses):													
Transfers in	-	-	-	-	-	-	-	-	-	546,678	-	-	546,678
Transfers out	-	-	-	(12,000)	-	(18,312)	-	-	(10,468)	-	-	-	(664,655)
Total other financing sources (uses)	-	-	-	(12,000)	-	(18,312)	-	-	(10,468)	546,678	-	-	(398,969)
Net change in fund balances	22,368	6,217	887	(9,468)	(1,421)	50,179	482	2	(6,534)	-	-	-	(470,619)
Fund balances, July 1	125,703	-	1,525	17,901	12,838	(3,666)	13,619	848	38,201	-	-	-	2,081,548
Fund balances, June 30	\$ 148,071	\$ 6,217	\$ 2,412	\$ 8,433	\$ 11,416	\$ 46,513	\$ 14,101	\$ 848	\$ 31,667	\$ -	\$ -	\$ -	\$ 1,610,727

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, 2009

	<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	\$ 33,205	\$ 33,205	\$ 26,295	\$ (6,910)
Gas tax 2106	22,201	22,201	18,392	(3,809)
Gas tax 2107	44,388	44,388	35,011	(9,377)
Gas tax 2107.5	2,000	2,000	-	(2,000)
Proposition 42	48,700	48,700	44,920	(3,780)
Miscellaneous	3,500	3,500	7,270	3,770
Total revenues	<u>153,994</u>	<u>153,994</u>	<u>131,888</u>	<u>(22,106)</u>
Expenditures:				
Current:				
Highways and streets:				
Street lighting utilities	<u>42,105</u>	<u>42,105</u>	<u>35,865</u>	<u>6,240</u>
Total expenditures	<u>42,105</u>	<u>42,105</u>	<u>35,865</u>	<u>6,240</u>
Excess of revenues over (under) expenditures	<u>111,889</u>	<u>111,889</u>	<u>96,023</u>	<u>(15,866)</u>
Other financing sources (uses):				
Transfers in	-	-	19,008	19,008
Transfers out	<u>(111,900)</u>	<u>(111,900)</u>	<u>(115,031)</u>	<u>(3,131)</u>
Total other financing sources (uses)	<u>(111,900)</u>	<u>(111,900)</u>	<u>(96,023)</u>	<u>15,877</u>
Net change in fund balance	(11)	(11)	-	11
Fund balance, July 1	<u>16</u>	<u>16</u>	<u>-</u>	<u>(16)</u>
Fund balance, June 30	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ -</u>	<u>\$ (5)</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, 2009

	<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	\$ -	\$ -	\$ 17,520	\$ 17,520
Interest	1,000	1,000	242	(758)
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>17,762</u>	<u>16,762</u>
Expenditures:				
Public safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>1,000</u>	<u>1,000</u>	<u>17,762</u>	<u>16,762</u>
Other financing use:				
Transfer out to general fund	-	-	-	-
Net change in fund balances	1,000	1,000	17,762	16,762
Fund balance, July 1	<u>56,831</u>	<u>56,831</u>	<u>55,844</u>	<u>(987)</u>
Fund balance, June 30	<u>\$ 57,831</u>	<u>\$ 57,831</u>	<u>\$ 73,606</u>	<u>\$ 15,775</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, 2009

	<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:				
Public safety impact fees	\$ 200,000	\$ 687,000	\$ 161,550	\$ (525,450)
Interest	4,000	10,000	1,716	(8,284)
Total revenues	<u>204,000</u>	<u>697,000</u>	<u>163,266</u>	<u>(533,734)</u>
Expenditures:				
Capital outlay:				
Police equipment	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>204,000</u>	<u>697,000</u>	<u>163,266</u>	<u>(533,734)</u>
Other financing uses:				
Transfers out to equipment fund	(78,500)	(108,100)	(108,100)	-
Transfer out to general fund	-	(176,800)	-	176,800
Transfer out to debt service fund	<u>(197,866)</u>	<u>(197,866)</u>	<u>(197,866)</u>	<u>-</u>
Total other financing uses	<u>(276,366)</u>	<u>(482,766)</u>	<u>(305,966)</u>	<u>176,800</u>
Net change in fund balances	(72,366)	214,234	(142,700)	(356,934)
Fund balance, July 1	<u>663,223</u>	<u>663,223</u>	<u>663,967</u>	<u>744</u>
Fund balance, June 30	<u>\$ 590,857</u>	<u>\$ 877,457</u>	<u>\$ 521,267</u>	<u>\$ (356,190)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 28,500	\$ 28,500	\$ 22,093	\$ (6,407)
Miscellaneous - loan repayments	33,000	33,000	107,101	74,101
Total revenues	<u>61,500</u>	<u>61,500</u>	<u>129,194</u>	<u>67,694</u>
Expenditures:				
Current:				
Loans and programs	59,750	69,750	37,707	32,043
Total expenditures	<u>59,750</u>	<u>69,750</u>	<u>37,707</u>	<u>32,043</u>
Excess of revenues over (under) expenditures	<u>1,750</u>	<u>(8,250)</u>	<u>91,487</u>	<u>99,737</u>
Other financing uses:				
Transfer to CDBG open grant fund	-	-	-	-
Net change in fund balances	1,750	(8,250)	91,487	99,737
Fund balance, July 1	<u>617,463</u>	<u>456,338</u>	<u>456,396</u>	<u>58</u>
Fund balance, June 30	<u>\$ 619,213</u>	<u>\$ 448,088</u>	<u>\$ 547,883</u>	<u>\$ 99,795</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ -	\$ -	\$ 10	\$ 10
Special assessments:				
Landscape maintenance	1,540	1,540	1,584	44
Total revenues	<u>1,540</u>	<u>1,540</u>	<u>1,594</u>	<u>54</u>
Expenditures:				
Public works	1,466	1,630	993	637
Excess of revenues over(under)expenditures	<u>74</u>	<u>(90)</u>	<u>601</u>	<u>691</u>
Other Financing Uses				
Transfers out to general fund	(257)	(378)	-	378
Transfers in from general fund	183	288	-	(288)
Total other financing sources (uses)	<u>(74)</u>	<u>(90)</u>	<u>-</u>	<u>90</u>
Net change in fund balances	-	(180)	601	781
Fund balance, July 1	<u>843</u>	<u>843</u>	<u>843</u>	<u>-</u>
Fund balance, June 30	<u>\$ 843</u>	<u>\$ 663</u>	<u>\$ 1,444</u>	<u>\$ 781</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 200	\$ 200	\$ 63	\$ (137)
Intergovernmental:				
Case forfeitures	<u>3,000</u>	<u>3,000</u>	<u>5,670</u>	<u>2,670</u>
Total revenues	<u>3,200</u>	<u>3,200</u>	<u>5,733</u>	<u>2,533</u>
Expenditures:				
Current:				
Public safety	<u>16,500</u>	<u>17,000</u>	<u>19,535</u>	<u>(2,535)</u>
Net change in fund balances	(13,300)	(13,800)	(13,802)	(2)
Fund balance, July 1	<u>32,832</u>	<u>32,832</u>	<u>32,836</u>	<u>4</u>
Fund balance, June 30	<u>\$ 19,532</u>	<u>\$ 19,032</u>	<u>\$ 19,034</u>	<u>\$ 2</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget- Positive(Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Interest	\$ 20,000	\$ 20,000	\$ 1,001	\$ (18,999)
Development in lieu fees	650,000	650,000	1,044	(648,956)
Total revenues	<u>670,000</u>	<u>670,000</u>	<u>2,045</u>	<u>(667,955)</u>
Expenditures:				
Current:				
Housing services	-	-	924	(924)
Total expenditures	<u>-</u>	<u>-</u>	<u>924</u>	<u>(924)</u>
Excess of revenues over (under) expenditures	<u>670,000</u>	<u>670,000</u>	<u>1,121</u>	<u>(668,879)</u>
Other financing sources(uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	670,000	670,000	1,121	(668,879)
Fund balance, July 1	<u>149,747</u>	<u>149,747</u>	<u>149,764</u>	<u>17</u>
Fund balance, June 30	<u>\$ 819,747</u>	<u>\$ 819,747</u>	<u>\$ 150,885</u>	<u>\$ (668,862)</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, 2009

	<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	\$ 650,000	\$ 10,500	\$ (639,500)
Interest	-	10,000	-	(10,000)
Miscellaneous	1,000	1,000	100	(900)
Total revenues	<u>151,000</u>	<u>661,000</u>	<u>10,600</u>	<u>(650,400)</u>
Expenditures:				
Current:				
Public works	-	-	-	-
Excess of revenues over(under) expenditures	<u>151,000</u>	<u>661,000</u>	<u>10,600</u>	<u>(650,400)</u>
Other financing uses:				
Transfers out	<u>(725,724)</u>	<u>(895,224)</u>	<u>(498,528)</u>	<u>396,696</u>
Net change in fund balances	<u>(574,724)</u>	<u>(234,224)</u>	<u>(487,928)</u>	<u>(253,704)</u>
Fund balance, July 1	<u>498,886</u>	<u>498,886</u>	<u>487,928</u>	<u>(10,958)</u>
Fund balance, June 30	<u>\$ (75,838)</u>	<u>\$ 264,662</u>	<u>\$ -</u>	<u>\$ (264,662)</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, 2009

	<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	\$ 1,000	\$ 1,000	\$ -
Interest	-	-	11	11
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>1,011</u>	<u>11</u>
Expenditures:				
Current:				
Public works	<u>1,250</u>	<u>1,250</u>	<u>425</u>	<u>825</u>
Excess of revenues over(under) expenditures	<u>(250)</u>	<u>(250)</u>	<u>586</u>	<u>836</u>
Other Financing Sources(Uses)				
Transfers in	368	465	-	-
Transfers out	<u>(218)</u>	<u>(215)</u>	<u>-</u>	<u>215</u>
Total other financing sources(uses)	<u>150</u>	<u>250</u>	<u>-</u>	<u>215</u>
Net change in fund balances	<u>(100)</u>	<u>-</u>	<u>586</u>	<u>586</u>
Fund balance, July 1	<u>1,898</u>	<u>1,898</u>	<u>1,941</u>	<u>43</u>
Fund balance, June 30	<u>\$ 1,798</u>	<u>\$ 1,898</u>	<u>\$ 2,527</u>	<u>\$ 629</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, 2009

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues:				
Intergovernmental:				
Napa County - reimbursement fees	\$ 5,000	\$ 5,000	\$ 3,617	\$ (1,383)
Interest	1,000	1,000	75	(925)
Total revenues	<u>6,000</u>	<u>6,000</u>	<u>3,692</u>	<u>(2,308)</u>
Expenditures:				
Current:				
Public safety	2,000	2,000	-	2,000
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>
Excess of revenues over (under) expenditures	<u>4,000</u>	<u>4,000</u>	<u>3,692</u>	<u>(308)</u>
Other financing uses:				
Transfers out to general fund	(4,350)	(4,350)	(4,350)	-
Net change in fund balances	(350)	(350)	(658)	(308)
Fund balance, July 1	<u>25,413</u>	<u>25,413</u>	<u>25,459</u>	<u>46</u>
Fund balance, June 30	<u>\$ 25,063</u>	<u>\$ 25,063</u>	<u>\$ 24,801</u>	<u>\$ (262)</u>

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, 2009

	<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	\$ -	\$ 68,350	\$ 21,881	\$ (46,469)
Interest	-	1,000	487	(513)
Total revenues	<u>\$ -</u>	<u>69,350</u>	<u>22,368</u>	<u>(46,982)</u>
Expenditures:				
Capital outlay	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	69,350	22,368	(46,982)
Fund balance, July 1	<u>124,929</u>	<u>124,929</u>	<u>125,703</u>	<u>774</u>
Fund balance, June 30	<u>\$ 124,929</u>	<u>\$ 194,279</u>	<u>\$ 148,071</u>	<u>\$ (46,208)</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Charges for services:				
Impact fees	\$ -	\$ -	\$ 879	\$ 879
Interest	-	-	8	8
Total revenues	<u>-</u>	<u>-</u>	<u>887</u>	<u>887</u>
Expenditures:				
Current:				
Public works projects	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>887</u>	<u>887</u>
Other Financing Sources(Uses)				
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>887</u>	<u>887</u>
Fund balance, July 1	<u>1,538</u>	<u>1,538</u>	<u>1,525</u>	<u>13</u>
Fund balance, June 30	<u>\$ 1,538</u>	<u>\$ 1,538</u>	<u>\$ 2,412</u>	<u>\$ 874</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, 2009

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 100	\$ 100	\$ 28	\$ (72)
Miscellaneous:				
Donations	<u>12,000</u>	<u>12,000</u>	<u>7,375</u>	<u>(4,625)</u>
Total revenues	<u>12,100</u>	<u>12,100</u>	<u>7,403</u>	<u>(4,697)</u>
Expenditures:				
Current:				
Recreation	<u>9,000</u>	<u>9,000</u>	<u>4,871</u>	<u>4,129</u>
Total expenditures	<u>9,000</u>	<u>9,000</u>	<u>4,871</u>	<u>4,129</u>
Excess(deficiency) of revenues over (under) expenditures	<u>3,100</u>	<u>3,100</u>	<u>2,532</u>	<u>(568)</u>
Other Financing Use				
Transfer out to general fund	<u>(4,650)</u>	<u>(12,000)</u>	<u>(12,000)</u>	<u>-</u>
Net change in fund balances	(1,550)	(8,900)	(9,468)	(568)
Fund balance, July 1	<u>12,604</u>	<u>18,004</u>	<u>17,901</u>	<u>(103)</u>
Fund balance, June 30	<u>\$ 11,054</u>	<u>\$ 9,104</u>	<u>\$ 8,433</u>	<u>\$ (671)</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, 2009

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 39	\$ 39
Miscellaneous:				
Donations	<u>1,000</u>	<u>1,000</u>	<u>900</u>	<u>(100)</u>
Total revenues	<u>1,000</u>	<u>1,000</u>	<u>939</u>	<u>(61)</u>
Expenditures:				
Current:				
Public safety	<u>1,000</u>	<u>1,000</u>	<u>2,360</u>	<u>(1,360)</u>
Net change in fund balances	-	-	(1,421)	(1,421)
Fund balance, July 1	<u>12,846</u>	<u>12,846</u>	<u>12,839</u>	<u>(7)</u>
Fund balance, June 30	<u>\$ 12,846</u>	<u>\$ 12,846</u>	<u>\$ 11,418</u>	<u>\$ (1,428)</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, 2009

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ -	\$ -	\$ 379	\$ 379
Intergovernmental:				
COPS grant	100,000	100,000	100,000	-
Other grants REUDL	-	17,800	2,276	(15,524)
State grants	7,500	18,150	654	(17,496)
Total revenues	<u>107,500</u>	<u>135,950</u>	<u>103,309</u>	<u>(32,641)</u>
Expenditures:				
Current:				
Public safety	32,500	48,900	34,818	14,082
Capital outlay	-	-	-	-
Total expenditures	<u>32,500</u>	<u>48,900</u>	<u>34,818</u>	<u>14,082</u>
Excess of revenues over (under) expenditures	<u>75,000</u>	<u>87,050</u>	<u>68,491</u>	<u>(18,559)</u>
Other financing sources (uses):				
Operating transfers out	<u>(73,100)</u>	<u>(83,772)</u>	<u>(18,312)</u>	<u>-</u>
Net change in fund balances	1,900	3,278	50,179	(18,559)
Fund balance, July 1	<u>(3,328)</u>	<u>(3,328)</u>	<u>(3,866)</u>	<u>(538)</u>
Fund balance, June 30	<u>\$ (1,428)</u>	<u>\$ (50)</u>	<u>\$ 46,313</u>	<u>\$ 46,363</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, 2009

	<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	\$ 400	\$ 400	\$ 400	\$ -
Interest	100	100	82	(18)
Total revenues	<u>500</u>	<u>500</u>	<u>482</u>	<u>(18)</u>
Expenditures:				
Current:				
Public works	-	-	-	-
Excess of revenues over (under) expenditures	<u>500</u>	<u>500</u>	<u>482</u>	<u>(18)</u>
Other financing sources:				
Transfers in from general fund	-	-	-	-
Net change in fund balances	500	500	482	(18)
Fund balance, July 1	<u>13,585</u>	<u>13,585</u>	<u>13,619</u>	<u>34</u>
Fund balance, June 30	<u>\$ 14,085</u>	<u>\$ 14,085</u>	<u>\$ 14,101</u>	<u>\$ 16</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, 2009

	Budgeted Amounts			Variance With Final Budget- Positive(Negative)
	Original	Final	Actual	
Revenues				
Interest	\$ -	\$ -	\$ 2	\$ 2
Miscellaneous:				
Donations	2,000	2,000	-	(2,000)
Total revenues	<u>2,000</u>	<u>2,000</u>	<u>2</u>	<u>(1,998)</u>
Expenditures:				
Current:				
Public safety	-	-	-	-
Excess of revenues over (under) expenditures	<u>2,000</u>	<u>2,000</u>	<u>2</u>	<u>(1,998)</u>
Other financing sources:				
Operating transfers in from general fund	-	-	-	-
Net change in fund balances	2,000	2,000	2	(1,998)
Fund balance, July 1	<u>601</u>	<u>601</u>	<u>646</u>	<u>45</u>
Fund balance, June 30	<u>\$ 2,601</u>	<u>\$ 2,601</u>	<u>\$ 648</u>	<u>\$ (1,953)</u>

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, 2009

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 50	\$ 50	\$ 57	\$ 7
Miscellaneous	-	10,000	-	(10,000)
Charges for services:				
Inspection fees	4,705	4,705	4,705	-
Rent stablization fees	8,380	8,380	12,420	4,040
Total revenues	<u>13,135</u>	<u>23,135</u>	<u>17,182</u>	<u>(5,953)</u>
Expenditures:				
Current:				
Housing	<u>1,975</u>	<u>22,975</u>	<u>13,248</u>	<u>9,727</u>
Excess of revenues over (under) expenditures	<u>11,160</u>	<u>160</u>	<u>3,934</u>	<u>3,774</u>
Other financing sources (uses):				
Transfers in	-	-	-	
Transfers out to general fund	<u>(4,400)</u>	<u>(10,468)</u>	<u>(10,468)</u>	<u>-</u>
Total other financing sources (uses)	<u>(4,400)</u>	<u>(10,468)</u>	<u>(10,468)</u>	<u>-</u>
Net change in fund balances	6,760	(10,308)	(6,534)	3,774
Fund balance, July 1	<u>26,925</u>	<u>26,925</u>	<u>38,201</u>	<u>11,276</u>
Fund balance, June 30	<u>\$ 33,685</u>	<u>\$ 16,617</u>	<u>\$ 31,667</u>	<u>\$ 15,050</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, 2009

	<u>Budgeted Amounts</u>			Variance With Final Budget- Positive(Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Revenues:				
Interest	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>
Expenditures:				
Debt service:				
Principal retirement	222,150	222,150	222,140	10
Interest on long-term debt	324,536	324,536	324,538	(2)
Fiscal agent fees	1,500	1,500	-	1,500
Total expenditures	<u>548,186</u>	<u>548,186</u>	<u>546,678</u>	<u>1,508</u>
Excess of revenues over (under) expenditures	<u>(508,186)</u>	<u>(508,186)</u>	<u>(546,678)</u>	<u>(38,492)</u>
Other financing sources:				
Transfer in from public safety fund	197,866	197,866	197,866	-
Transfer in from quality of life	202,674	202,674	205,443	2,769
Transfer in from general fund	143,369	143,369	143,369	-
Total other financing sources	<u>543,909</u>	<u>543,909</u>	<u>546,678</u>	<u>2,769</u>
Net change in fund balances	35,723	35,723	-	(35,723)
Fund balance, July 1	<u>56,352</u>	<u>56,352</u>	<u>-</u>	<u>(56,352)</u>
Fund balance, June 30	<u>\$ 92,075</u>	<u>\$ 92,075</u>	<u>\$ -</u>	<u>\$ (92,075)</u>

CITY OF CALISTOGA
Comparative Schedule of General Capital Assets Used in Governmental Operations
By Source

	June 30	
	2009	2008
General fixed assets:		
Land	\$ 1,964,744	\$ 1,964,744
Buildings	1,619,113	1,619,113
Improvements	7,602,596	2,091,111
Equipment	1,467,463	1,434,307
Infrastructure - street system	1,047,209	937,602
Construction in progress	382,016	2,052,196
	\$ 14,083,141	\$ 10,099,073
Investment in general fixed assets from:		
General fund	\$ 10,082,219	\$ 7,695,735
Capital projects funds	1,948,090	1,948,090
Donations	1,807,666	210,042
Special revenue funds	245,166	245,166
	\$ 14,083,141	\$ 10,099,033

CITY OF CALISTOGA
Schedule of Changes in General Capital Assets Used in Governmental Activities
By Source
For the Fiscal Year Ended June 30, 2009

	<u>Land</u>	<u>Buildings</u>	<u>Improvements and Construction in Progress</u>	<u>Equipment</u>	<u>Infrastructure</u>	<u>Total Cost</u>
General fixed assets July 1, 2008	\$ 1,964,744	\$ 1,619,113	\$ 4,143,267	\$ 1,434,307	\$ 937,602	\$10,099,033
Add:						
Expenditures from:						
General fund	-	-	3,841,345	33,156	205,225	4,079,726
Deduct:						
Retirements and transfers	-	-	-	-	(95,618)	(95,618)
General fixed assets June 30, 2009	<u>\$ 1,964,744</u>	<u>\$ 1,619,113</u>	<u>\$ 7,984,612</u>	<u>\$ 1,467,463</u>	<u>\$ 1,047,209</u>	<u>\$14,083,141</u>

CITY OF CALISTOGA
Schedule of General Capital Assets Used in Governmental Activities
By Function and Activity
June 30, 2009

Function and Activity	Land	Buildings	Improvements	Equipment	Infrastructure	Total Cost
General government:						
General government buildings	\$ 1,315,180	\$ 85,380	\$ 540,362	\$ 103,981	\$ -	\$ 2,044,903
Public safety:						
Police protection	509,682	935,600	261,475	295,756	-	2,002,513
Fire protection	-	78,184	154,961	779,029	-	1,012,174
Total public safety	509,682	1,013,784	416,436	1,074,785	-	3,014,687
Community Center	5,000	54,576	43,759	68,535	-	171,870
Community pool	-	-	5,874,332	15,573	-	5,889,905
Parks and recreation	45,660	220,114	765,349	103,234	-	1,134,357
Public works	77,222	79,268	344,374	76,355	1,047,209	1,624,428
Museum	12,000	165,991	-	25,000	-	202,991
Total general fixed assets	\$ 1,964,744	\$ 1,619,113	\$ 7,984,612	\$ 1,467,463	\$ 1,047,209	\$ 14,083,141

CITY OF CALISTOGA
Schedule of Changes in General Capital Assets Used in Governmental Activities
By Function and Activity
For the Fiscal Year Ended June 30, 2009

<u>Function and Activity</u>	<u>General Fixed Assets July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets June 30, 2009</u>
General government:				
City Clerk	\$ 15,328	\$ -	\$ -	\$ 15,328
Planning	15,309	-	-	15,309
General buildings and land	1,953,045	-	-	1,953,045
Affordable housing	-	-	-	-
Financial administration	55,850	-	-	55,850
City Manager	5,371	-	-	5,371
Total general government	<u>2,044,903</u>	<u>-</u>	<u>-</u>	<u>2,044,903</u>
Public safety:				
Police protection	1,992,169	10,344	-	2,002,513
Fire protection	931,266	80,908	-	1,012,174
Total public safety	<u>2,923,435</u>	<u>91,252</u>	<u>-</u>	<u>3,014,687</u>
Community Center	171,870	-	-	171,870
Community Pool	1,579,633	4,310,272	-	5,889,905
Parks and recreation	850,055	284,302	-	1,134,357
Public Works	2,326,146	17,966	(719,684)	1,624,428
Museum	202,991	-	-	202,991
Total general fixed assets	<u>\$ 10,099,033</u>	<u>\$ 4,703,792</u>	<u>\$ (719,684)</u>	<u>\$ 14,083,141</u>

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.

Financial Trends	Schedules 1-4
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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.

Revenue Capacity	Schedules 5-6
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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.

Debt Capacity	Schedules 7-9
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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.

Demographic and Economic Information	Schedules 10-11
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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.

Operating Information	Schedules 12-14
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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 Six Fiscal Years
(accrual basis of accounting)

	2004	2005	2006	2007	2008	2009
Governmental activities:						
Invested in capital assets, net of related debt	2,342,283	2,574,940	3,608,855	3,902,216	5,412,945	8,300,018
Restricted	2,036,751	3,168,003	4,398,197	4,552,113	4,368,648	5,481,829
Unrestricted	2,699,024	2,171,582	1,579,848	1,478,418	1,300,830	1,322,140
Total governmental activities net assets	<u>7,078,058</u>	<u>7,914,525</u>	<u>9,586,900</u>	<u>9,932,747</u>	<u>11,082,423</u>	<u>15,103,987</u>
Business-type activities:						
Invested in capital assets, net of related debt	13,902,489	12,365,731	14,399,240	14,527,166	12,732,263	14,378,458
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	(605,740)
Total business-type activities net assets	<u>12,651,561</u>	<u>14,570,498</u>	<u>14,341,318</u>	<u>14,053,746</u>	<u>13,805,970</u>	<u>13,772,718</u>
Primary government:						
Invested in capital assets, net of related debt	16,244,772	14,940,671	18,008,095	18,429,382	18,145,208	22,678,476
Restricted	2,535,064	5,324,328	6,368,887	5,456,209	5,138,640	5,481,829
Unrestricted	949,783	2,220,024	(448,764)	100,902	1,604,545	716,400
Total primary government net assets	<u>19,729,619</u>	<u>22,485,023</u>	<u>23,928,218</u>	<u>23,986,493</u>	<u>24,888,393</u>	<u>28,876,705</u>

The City implemented the provisions of GASB Statement Number 34 in the June 30, 2004 fiscal year. Accordingly, information in this schedule is set forth prospectively from the year of implementation.

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

	2004	2005	2006	2007	2008	2009
Expenses:						
Governmental activities:						
General government	1,205,406	1,135,059	1,263,331	1,308,975	1,786,147	1,749,599
Public safety	2,499,335	2,645,188	2,625,164	2,669,054	2,976,791	3,141,566
Community services	217,628	216,236	259,264	357,280	188,928	276,107
Housing	120,881	59,177	464,850	141,891	113,019	77,355
Recreation Services	294,658	333,393	322,323	339,137	378,520	475,568
Public works	1,331,708	915,104	982,397	1,088,982	1,160,329	1,238,441
Planning and Building	326,255	417,365	677,722	625,180	604,125	694,241
Interest on long-term debt	90,739	89,822	84,397	69,591	200,895	227,841
Total governmental activities expenses	6,086,610	5,811,344	6,679,448	6,600,090	7,408,754	7,880,716
Business-type activities:						
Water	1,992,785	1,780,260	2,044,759	2,149,976	2,302,615	2,731,066
Wastewater	3,024,230	2,605,971	2,998,065	2,831,758	2,696,495	2,894,713
Total business-type activities expenses	5,017,015	4,386,231	5,042,824	4,981,734	4,999,110	5,625,779
Total primary government expenses	11,103,625	10,197,575	11,722,272	11,581,824	12,407,864	13,506,495
Program revenues:						
Governmental activities:						
Charges for services:						
General government	267,230	100,011	151,254	191,106	339,719	241,627
Public safety	230,958	749,300	596,594	491,489	282,560	279,176
Community services	-	-	29,537	53,296	13,192	10,600
Housing	221,128	720,512	88,698	93,104	127,025	47,273
Recreation services	29,283	18,198	21,419	19,397	59,776	83,029
Public works	9,021	82,939	26,313	52,325	59,538	261,534
Planning and building	156,333	244,967	473,167	357,841	197,848	196,562
Operating grants and contributions	255,639	227,457	1,874,523	314,902	766,363	323,770
Capital grants and contributions	657,212	223,526	615,092	316,553	575,416	2,642,244
Total governmental activities program revenues	1,826,804	2,366,910	3,876,597	1,890,013	2,421,437	4,085,815
Business-type activities:						
Charges for services:						
Water	1,562,566	1,694,624	1,975,927	2,222,327	2,554,214	2,182,318
Wastewater	1,650,895	1,773,745	1,852,512	1,921,034	2,078,594	1,973,424
Operating grants and contributions	-	-	-	-	-	-
Capital grants and contributions	1,130,908	2,659,099	844,605	550,801	127,213	1,482,941
Total business-type activities program revenues	4,344,369	6,127,468	4,673,044	4,694,162	4,760,021	5,638,683
Total primary government program revenues	6,171,173	8,494,378	8,549,641	6,584,175	7,181,458	9,724,498
Net revenues (expenses):						
Governmental activities	(4,259,806)	(3,444,434)	(2,802,851)	(4,710,077)	(4,987,317)	(3,794,901)
Business-type activities	(672,646)	1,741,237	(369,780)	(287,572)	(239,089)	12,904
Total net revenues (expenses)	(4,932,452)	(1,703,197)	(3,172,631)	(4,997,649)	(5,226,406)	(3,781,997)
General revenues and other changes in net assets:						
Governmental activities:						
Taxes:						
Property taxes	744,203	701,580	1,173,543	1,335,430	1,467,322	1,709,998
Transient occupancy taxes	2,161,628	2,257,440	2,335,139	2,521,951	3,402,228	3,208,611
Sales tax	680,882	722,655	705,825	793,011	874,109	842,610

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

	2004	2005	2006	2007	2008	2009
Other taxes	300,007	358,631	328,634	335,687	329,146	369,196
Motor vehicle in lieu, unrestricted	229,201	400,442	35,225	31,248	23,499	18,039
Investment income	2,317	17,853	37,561	38,597	32,002	24,231
Special items:						
Lien abatement recovery	339,216	-	-	-	-	-
Settlement environmental Claim	(508,379)	-	-	-	-	-
Donations for community pool						1,597,624
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>	<u>7,770,309</u>
Business-type activities:						
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>	<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>	<u>7,770,309</u>
Changes in net assets						
Governmental activities	(552,231)	836,467	1,672,476	345,847	1,140,989	3,975,408
Business-type activities	(431,146)	1,918,937	(229,180)	(287,572)	(239,089)	12,904
Total primary government	<u>(983,377)</u>	<u>2,755,404</u>	<u>1,443,296</u>	<u>58,275</u>	<u>901,900</u>	<u>3,988,312</u>

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

	2004	2005	2006	2007	2008	2009
General fund:						
Reserved	1,601,177	48,155	1,540,237	1,558,663	588,784	447,767
Unreserved	1,120,161	2,301,868	252,563	326,911	1,121,851	941,456
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>	<u>1,389,223</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	1,610,914
Capital projects funds	-	-	-	-	3,779,438	2,835,941
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>	<u>4,446,855</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>	<u><u>5,836,078</u></u>

CITY OF CALISTOGA
Schedule 4
Revenues, Expenditures and Changes in Fund Balances and Debt Service Ratio of Governmental Funds

Last Six Fiscal Years
(modified accrual basis of accounting)

	2004	2005	2006	2007	2008	2009
Revenues:						
Property Taxes	744,203	701,580	1,173,543	1,328,829	1,460,792	1,709,998
Sales Taxes	680,882	722,655	653,118	738,597	819,647	842,610
Transient Occupancy Taxes	2,161,628	2,257,440	2,335,139	2,521,951	3,402,228	3,208,611
Other Taxes	299,836	301,445	321,774	335,687	329,146	311,292
Licenses and permits	80,133	106,223	271,812	170,366	81,325	89,315
Fines and forfeitures	52,206	64,052	61,429	56,830	49,296	49,810
Intergovernmental	1,111,737	883,870	1,343,240	662,032	1,345,393	2,984,116
Interest and rents	41,400	113,880	79,186	154,580	132,186	87,052
Charges for services	487,946	792,016	954,733	1,299,226	798,184	781,600
Other	164,296	180,529	89,646	158,434	194,074	396,083
Total revenues	5,824,267	6,123,690	7,283,620	7,426,532	8,612,271	10,460,487
Expenditures						
Current:						
General government	1,166,870	1,021,624	1,019,211	1,183,362	1,557,263	1,581,229
Public safety	2,360,410	2,478,584	2,551,645	2,501,429	2,882,855	3,107,158
Community services	216,844	215,452	234,089	344,778	181,426	272,543
Housing	120,881	59,177	464,850	141,891	113,019	1,883,387
Recreation Services	256,811	263,250	254,745	307,691	347,074	411,697
Public works	730,086	774,012	872,043	915,104	966,949	1,062,579
Planning and Building	326,255	417,365	571,572	599,406	604,125	694,241
Debt service:						
Debt Issuance Costs	-	-	-	-	22,720	-
Principal retirement	177,305	226,083	259,665	269,926	305,626	342,286
Interest and fiscal charges	91,738	92,959	84,397	74,117	63,416	329,392
Capital Outlay	582,292	385,302	1,386,070	368,609	2,658,646	3,997,786
Total expenditures	6,029,492	5,933,808	7,698,287	6,706,313	9,703,119	13,682,298
Excess (deficiency) of revenues over (under) expenditures	(205,225)	189,882	(414,667)	720,219	(1,090,848)	(3,221,811)
Other financing sources (uses):						
Transfers in	637,918	611,973	979,869	727,526	2,374,672	3,621,808
Transfers out	(829,418)	(739,673)	(1,070,469)	(696,026)	(2,474,259)	(3,720,062)
Issuance of bonds	-	-	-	-	4,674,000	-
Payment to bond escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	(191,500)	(127,700)	(90,600)	31,500	4,574,413	(98,254)
Special Item: Contributions for Pool	339,216	-	-	-	-	1,597,624
Net change in fund balances	(57,509)	62,182	(505,267)	751,719	3,483,565	(1,722,441)
Debt service as a percentage of noncapital expenditures	4.9%	5.8%	5.5%	5.4%	5.2%	6.9%

CITY OF CALISTOGA
Schedule 5
Transient Occupancy Tax
Last Six Fiscal Years

Fiscal Year Ended June 30	Gross Receipts	Exemptions & Credits	Net Taxable Receipts	Transient Occupancy Tax (TOT) 12%	Sales Tax Credit	Net TOT Collected	% Net TOT Collected
2004	18,370,760	11,983	18,358,777	2,203,053	7,094	2,195,932	99.68%
2005	18,702,135	32,873	18,656,960	2,238,835	6,538	2,229,487	99.58%
2006	19,531,658	16,878	19,517,807	2,342,137	6,170	2,336,107	99.74%
2007	21,080,493	27,893	21,052,600	2,526,312	4,361	2,521,951	99.83%
2008	28,398,487	28,275	28,370,212	3,404,425	2,197	3,402,228	99.94%
2009	26,936,630	61,322	26,775,308	3,213,037	4,426	3,208,611	99.86%

Source: City of Calistoga

CITY OF CALISTOGA
Schedule 6
Principal Transient Occupancy Tax Payers - In Alphabetical Order
Last Six Years

Operator	Type	Rooms					
		2004	2005	2006	2007	2008	2009
Calistoga Spa	Hotel Resort	57	57	57	57	57	57
Calistoga Village Inn & Spa	Hotel Resort	41	41	41	41		
Cottage Grove Inn	Inn/Motel	16	16	16	16	16	16
Golden Haven	Hotel Resort	31	31	31	31	31	31
Indian Springs & Lodge	Hotel Resort	16	16	40	40	40	40
Lodge at Calistoga	Inn/Motel	55	55	55	55	55	55
Mt. View Hotel	Hotel Resort	33	33	33	33	33	33
Roman Spa	Hotel Resort	61	61	61	61	61	60
Solage Calistoga	Hotel Resort					89	89
Stevenson Manor Inn	Inn/Motel	34	34	34	34	34	34
Wilkinson's Hot Springs	Hotel Resort	42	42	42	42	42	42
Total Top Ten Operators - Rooms		386	386	410	410	458	457
Total Rooms		614	614	605	602	690	690
As % of Total Rooms-All Operators		63%	63%	67%	68%	66%	66%
Total Net Transient Occupancy Tax Revenues		\$ 2,195,932	\$ 2,229,487	\$ 2,336,107	\$ 2,521,951	\$ 3,402,228	\$ 3,208,611
Total Top Ten Operator Tax Revenues		\$ 1,601,614	\$ 1,636,350	\$ 1,731,547	\$ 1,894,261	\$ 2,625,920	\$ 2,577,200
As % of Total Tax Revenue		73%	73%	74%	75%	77%	80%

City of Calistoga
Schedule 7
Ratios of Outstanding Debt by Type
Last Six Fiscal Years

Governmental Activities				
Fiscal Year Ended June 30	Capital Lease Obligation	Claims & Settlements	Compensated Absences	Total Governmental Activities
2004	1,879,085	508,379	178,928	2,566,392
2005	1,692,835	468,546	215,591	2,376,972
2006	1,498,799	402,917	255,444	2,157,160
2007	1,937,714	405,006	273,847	2,616,567
2008	6,396,183	311,725	338,740	7,046,648
2009	6,066,111	134,924	339,534	6,540,569

Business-type Activities						
Fiscal Year Ended June 30	Water Revenue Bonds	Installment Agreements	State Revolving Fund Loan	Certificates of Participation	Compensated Absences	Total Business-type Activities
2004	3,765,000	3,400,000	4,605,173	-	158,228	11,928,401
2005	3,646,000	3,335,000	5,405,688	2,028,500	93,558	14,508,746
2006	-	8,560,000	5,174,038	2,008,300	113,220	15,855,558
2007	-	8,335,000	4,935,660	1,987,300	100,926	15,358,886
2008	-	8,120,000	4,710,318	4,476,770	114,732	17,421,820
2009	-	7,895,000	4,469,195	4,430,800	113,446	16,908,441

Fiscal Year Ended June 30	Total Primary Government	As Percentage of Assessed	Debt Per Capita [2]
2004	14,494,793	3.32%	2,787
2005	16,665,906	3.24%	3,196
2006	18,012,718	3.51%	3,454
2007	17,975,453	3.15%	3,423
2008	24,468,468	3.96%	4,615
2009	23,449,010	3.37%	4,399

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

[1] Assessed valuation of secured property from Napa county as follows:

2004	437,107,799
2005	468,922,260
2006	513,781,017
2007	569,996,414
2008	618,539,567
2009	696,275,569

[2] Population Estimate from State of California as of January 1st:

2004	5,201
2005	5,211
2006	5,215
2007	5,252
2008	5,302

City of Calistoga
Schedule 8
Direct and Overlapping Debt
June 30, 2009

2008-09 Assessed Valuation (Secured & Unsecured): **\$ 713,543,878**

	<u>Total Debt</u> <u>6/30/2009</u>	<u>% Applicable (1)</u>	<u>City's Share of</u> <u>Debt 6/30/09</u>
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Napa Joint Community College District	124,220,963	2.525%	\$ 3,136,579
Calistoga Joint Unified School District	1,880,000	37.625%	\$ 707,350
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			\$ 3,843,929
<u>DIRECT AND OVERLAPPING GENERAL FUND DEBT:</u>			
Napa County Certificates of Participation	38,005,000	2.546%	\$ 967,607
Napa County Board of Education Certificates of Participation	3,665,000	2.546%	\$ 93,311
Calistoga Joint Unified School District Certificates of Participation	990,000	37.625%	\$ 372,488
City of Calistoga Lease/Certificates of Participation	6,066,111	100.000%	\$ 6,066,111 (2)
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			\$ 7,499,517
COMBINED TOTAL DEBT			<u>\$ 11,343,446 (3)</u>

Ratios to 2008-09 Assessed Valuation (Secured & Unsecured) :

Total Direct and Overlapping Tax and Assessment Debt	0.54%
Combined Direct Debt	1.05%
Combined Total Debt	1.59%

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/09 **\$ -**

- (1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.
- (2) Includes all Governmental Activities long-term debt less estimate of compensated absences and Claims & Settlements
- (3) Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.

Source: City of Calistoga

City of Calistoga
Schedule 9
Legal Debt Margin Information
Last Six Fiscal Years

	2004	2005	2006	2007	2008	2009
Assessed valuation (Secured)	437,107,799	468,922,260	513,781,017	569,996,414	618,539,567	696,275,569
Conversion percentage	25%	25%	25%	25%	25%	25%
Adjusted assessed valuation	\$ 109,276,950	\$ 117,230,565	\$ 128,445,254	\$ 142,499,104	\$ 154,634,892	\$ 174,068,892
Debt limit percentage	15%	15%	15%	15%	15%	15%
Debt limit	16,391,542	17,584,585	19,266,788	21,374,866	23,195,234	26,110,334
Total net debt applicable to limit: Capital Lease Obligations	1,879,085	1,692,835	1,498,799	1,944,914	6,396,183	6,066,111
Legal debt margin	\$ 14,512,457	\$ 15,891,750	\$ 17,767,989	\$ 19,429,952	\$ 16,799,051	\$ 20,044,223
Total debt applicable to the limit as a percentage of debt limit	11.5%	9.6%	7.8%	9.1%	27.6%	23.2%

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

Source: City of Calistoga
Napa County Tax Assessor's Office

City of Calistoga
Schedule 10
Demographic and Economic Statistics
Last Ten Calendar Years

Fiscal Year	Population (1)	Personal Income (in thousands) (2)	Per Capita Personal Income (2)	Unemployment Rate (2)
2000	5,190	4,713,500	21,134	3.2%
2001	5,246	4,846,400	37,621	3.2%
2002	5,234	4,982,900	37,677	4.5%
2003	5,248	5,054,437	38,352	4.4%
2004	5,201	5,384,000	40,666	4.7%
2005	5,211	Unavailable	Unavailable	4.4%
2006	5,215	Unavailable	Unavailable	3.9%
2007	5,252	Unavailable	Unavailable	4.1%
2008	5,302	Unavailable	Unavailable	4.9%
2009	5,331	Unavailable	Unavailable	8.2%

Sources:

(1) US Census for 2000, State Department of Finance 1997-1999, 2001-2008

(2) State of California Employment Development Department for Napa County

CITY OF CALISTOGA
Schedule 11
Principal Employers - In alphabetical order
Current Year [1]

Employer

Cal Mart
Calistoga Gardens Nursing Center
Calistoga Inn Restaurant
Calistoga Joint Unified School District
Calistoga Spa Hot Springs
City of Calistoga
Cottage Grove Inn, L. L. C.
Crystal Water Company
Dr. Wilkinson's Hot Springs Resort
Golden Haven Spa
Indian Springs
La Pradera Apartments
Mount View Hotel And Spa
Nestle Water of North America, DBA Calistoga Beverage Company
Roman Spa
Solage Spa & Resort
Silverado Hardware, Inc.

Source: City of Calistoga

[1] Historic and detail information is unavailable for City Businesses.

City of Calistoga
Schedule 12
Full-time and Part-time City Employees
by Function
Last Six Fiscal Years

Function	2004	2005	2006	2007	2008	2009
Elected Officials [1]	7	7	5	5	5	5
Staff Positions - Full and Part Time						
Support Services	7.50	7.50	7.50	7.50	8.10	7.27
Community Services & Recreation	5.30	5.16	5.16	3.02	4.42	7.61
Fire Services	4.51	4.78	4.78	5.80	7.31	6.71
Planning & Building	3.00	3.00	3.00	5.00	5.40	5.10
Police Services	18.12	17.24	17.24	17.94	17.94	18.39
Public Works	19.17	19.88	19.88	19.88	20.88	21.88
Total All Full Time & Part Time Equivalent Staff Positions	57.60	57.56	57.56	59.14	64.05	66.96
Total All Full Time Staff Positions	50	51	51	53	57	58
Total Part Time Equivalent Positions [2]	7.6	6.57	5.7	6.14	7.05	8.96

Source: City of Calistoga

[1] Elected City Clerk and Treasurer positions are appointed as of end of term in November 2004.

[2] 2080 Part-time hours calculated as 1 Full Time Position. Fire Part-time is calculated at 2,912 hours

City of Calistoga
Schedule 13
Operating Indicators by Function
Last Six Fiscal Years

	2004	2005	2006	2007	2008	2009
Police:						
Calls for Service	7,273	6,779	7,146	10,072	7,439	7,305
Part one crimes	182	176	162	166	155	160
Physical arrests	388	365	401	615	531	549
Traffic violations	305	271	374	325	351	387
Fire:						
Calls for service	609	874	862	880	1022	1021
Water System:						
Service connections	1,449	1,480	1,491	1,503	1,630	1,635
Fire hydrants	155	160	185	160	162	162
Est. Daily average gallons prod.	716,200	674,000	714,000	714,244	720,930	679,930
Est. Maximum daily available ga	1,760,000	1,760,000	1,760,000	1,760,000	1,760,000	1,872,000
Est. Gallons of storage capacity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	100,000
Wastewater:						
Service connections	1,263	1,293	1,305	1,314	1,409	1,409
Est. Treatment plant-average dry weather flow in gallons	510,000	500,000	490,000	490,000	490,000	490,000
Est. Maximum daily permit dry weather flow in gallons	840,000	840,000	840,000	840,000	840,000	840,000

Source: City of Calistoga

City of Calistoga
Schedule 14
Capital Asset Statistics
by Function
Last Six Fiscal Years

	2004	2005	2006	2007	2008	2009
Police:						
Stations	1	1	1	1	1	1
Patrol Vehicles	6	6	6	7	8	8
Fire:						
Fire stations	1	1	1	1	1	1
Number of in service apparatus	7	7	7	7	4	6
Public works:						
Streets (miles)	14.4	14.4	14.4	14.4	14.4	15.6
Streetlights and vintage street lights	325	325	325	325	325	325
Traffic signals	2	2	2	2	2	2
Parks and Recreation:						
Parks (Logvy, Pioneer, Heather, Fireman's & Cyrus Creek)	5	5	5	5	5	6
Community Pool	-	-	-	-	-	1
Community and Teen Centers	2	2	2	2	2	2
Park acreage developed	9.1	9.1	9.1	9.1	9.1	19.9
Park acreage undeveloped	5	5	5	5	5	1
Tennis Courts	3	3	3	3	3	3
Community Garden	1	1	1	1	1	1
Museum	1	1	1	1	1	1
Water System:						
Water mains (miles)	32	32	32	36	36	36
Service connections	1,449	1,480	1,491	1,503	1,521	1,524
Fire hydrants	155	160	185	160	162	162
Est. Daily average gallons produced	716,200	674,000	714,000	714,244	720,930	679,930
Est. Maximum daily available gallons	1,760,000	1,760,000	1,760,000	1,760,000	1,760,000	1,872,000
Est. Gallons of storage capacity	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Wastewater:						
Sanitary sewers (miles)	14	14	14	16	16	16
Service connections	1,263	1,293	1,305	1,314	1,330	1,333
Est. Treatment plant-average dry weather flow in gallons	510,000	500,000	490,000	490,000	490,000	490,000
Est. Maximum daily permit dry weather flow in gallons	840,000	840,000	840,000	840,000	840,000	840,000

Source: City of Calistoga