

Gas Tax Fund

Fund Overview:

The Gas Tax Fund accounts for receipts and disbursements apportioned under Streets and Highways Code Sections 2105, 2106, 2107 and 2107.5 of the State of California received for the purpose of financing major street and construction projects. Additionally, Proposition 42 and Proposition 1B revenues are accounted for here.

Major Accomplishments in Fiscal Years 2007-09:

- Completed resurfacing of local streets in various locations within the City totaling more than \$2.5 million.
- Completed traffic signal at Redwood & Carol including repaving of Redwood Road.
- Completed sidewalk repairs at various locations throughout the City.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Taxes	\$ -	1,238,444	-	-	1,114,664	100%	-	-100%
Intergovernmental	1,341,040	1,445,125	1,301,650	1,301,650	1,301,650	0%	1,301,650	0%
Charges for Services	461,622	125,691	622,000	664,414	729,331	17%	799,166	10%
Interest on Investments	149,320	158,241	16,480	-	173,810	955%	183,980	6%
Miscellaneous Revenue	14,561	13,497	-	14,029	14,000	100%	14,000	0%
Revenues Total	1,966,543	2,980,998	1,940,130	1,980,093	3,333,455	72%	2,298,796	-31%
Category Expenditure Summary								
Services	-	-	29,120	29,120	-	-100%	-	0%
Operating Transfers Out	2,015,643	979,694	7,038,544	6,795,411	3,665,397	-48%	1,590,492	-57%
Operating Expenditures	2,015,643	979,694	7,067,664	6,824,531	3,665,397	-48%	1,590,492	-57%
Net Impact of Operations	\$ (49,100)	2,001,304	(5,127,534)	(4,844,438)	(331,942)	-94%	708,304	-313%
Net Contribution / (Use)	\$ (49,100)	2,001,304	(5,127,534)	(4,844,438)	(331,942)	-94%	708,304	-313%
Projected Fund Balance at June 30:		\$ 5,196,219		351,781	19,839		728,143	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Major shift in funding to support the Street Maintenance Division.
- Purchase of new and modernization of older equipment to support paving of local streets.
- Concentrate fund proceeds into new streets maintenance program.

Key Initiatives for Fiscal Years 2009-11:

- Fund will pay for materials to resurface 10 miles of local streets per year.
- Purchase of new patch truck.
- Fund will be used to implement a sealing program for newly paved streets.
- Fund reconstruction of Main Street between Pearl and Lincoln.
- Creation of miscellaneous CIP projects for minor concrete and traffic signal work.

Underground Utility Impact Fund

Fund Overview:

The Underground Utility Impact Fund accounts for fees paid by developers for new development in specific geographic areas of the City. These resources are restricted to funding projects transitioning above ground utilities to underground within the area.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 610,803	369,676	573,493	146,858	-	-100%	-	0%
Interest on Investments	-	1,187,958	10,005	-	142,280	1322%	142,280	0%
Operating Transfers In	-	-	1,195,500	-	250,000	-79%	250,000	0%
Revenues Total	610,803	1,557,634	1,778,998	146,858	392,280	-78%	392,280	0%
Category Expenditure Summary								
Services	-	1,060	-	-	-	0%	-	0%
Operating Transfers Out	-	-	3,726,999	3,544,004	-	-100%	-	0%
Operating Expenditures	-	1,060	3,726,999	3,544,004	-	-100%	-	0%
Net Impact of Operations	\$ 610,803	1,556,574	(1,948,001)	(3,397,146)	392,280	-120%	392,280	0%
Net Contribution / (Use)	\$ 610,803	1,556,574	(1,948,001)	(3,397,146)	392,280	-120%	392,280	0%
Projected Fund Balance at June 30:		\$ 4,348,725		951,579	1,343,859		1,736,139	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- No Significant Budget Changes.

Fire/Paramedic Impact Fund

Fund Overview:

The Fire/Paramedic Impact Fund accounts for fees paid by developers for new development in a specific geographic area of the City. These resources are restricted to funding a future fire station in west Napa.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 696,890	267,867	212,180	62,971	74,000	-65%	84,000	14%
Interest on Investments	-	-	3,702	-	2,510	-32%	4,490	79%
Revenues Total	696,890	267,867	215,882	62,971	76,510	-65%	88,490	16%
Category Expenditure Summary								
Operating Transfers Out	-	1,261,752	213,234	-	-	-100%	-	0%
Operating Expenditures	-	1,261,752	213,234	-	-	-100%	-	0%
Net Impact of Operations	\$ 696,890	(993,885)	2,648	62,971	76,510	2789%	88,490	0
Net Contribution / (Use)	\$ 696,890	(993,885)	2,648	62,971	76,510	2789%	88,490	16%
Projected Fund Balance at June 30:		\$ 275		63,246	139,756		228,246	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Fire and Paramedic Development Fee established to fund Fire Station No. 4 was adopted in April 1994 and terminated on June 14, 2008 as the fee imposed offset the cost of Fire Station No. 4 development and construction. The new Fire and Paramedic Development Fee adopted to fund Fire Station 5 was effective on June 14, 2008.

Street Improvement Impact Fund

Fund Overview:

The Street Improvement Impact Fund accounts for fees paid by developers of new development within the City. These resources are restricted to funding projects which mitigate the impact of new development on City streets.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 2,070,918	1,205,343	3,032,291	300,377	-	-100%	-	0%
Interest on Investments	765,587	-	52,902	40,946	51,010	-4%	51,010	0%
Miscellaneous Revenue	6,996	9,163	-	8,080	-	0%	-	0%
Revenues Total	2,843,501	1,214,506	3,085,193	349,403	51,010	-98%	51,010	0%
Category Expenditure Summary								
Services	82,863	-	-	-	-	0%	-	0%
Debt Service	-	-	1,195,500	-	-	-100%	-	0%
Operating Transfers Out	3,153,854	1,487,341	4,720,359	2,734,039	250,000	-95%	250,000	0%
Operating Expenditures	3,236,717	1,487,341	5,915,859	2,734,039	250,000	-96%	250,000	0%
Net Impact of Operations	\$ (393,216)	(272,835)	(2,830,666)	(2,384,636)	(198,990)	-93%	(198,990)	0%
Net Contribution / (Use)	\$ (393,216)	(272,835)	(2,830,666)	(2,384,636)	(198,990)	-93%	(198,990)	0%
Projected Fund Balance at June 30:		\$ 3,490,768		1,106,132	907,142		708,152	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- No significant budget changes.

Development Impact Fund

Fund Overview:

The Development Impact Fund accrues fees paid by developers to mitigate the citywide impacts of new development on streets, parks, affordable housing, and fire service. In addition, the fund accrues specific fees for new development in certain defined geographic areas such as Big Ranch and Linda Vista that are restricted for use to mitigate impacts in the specified area.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 70,063	2,997	5,000	17	-	-100%	-	0%
Interest on Investments	-	-	87	-	124,060	142498%	124,060	0%
Revenues Total	70,063	2,997	5,087	17	124,060	2339%	124,060	0%
Category Expenditure Summary								
Operating Transfers Out	240,979	92,595	2,228,930	81,198	40,000	-98%	40,000	0%
Operating Expenditures	240,979	92,595	2,228,930	81,198	40,000	-98%	40,000	0%
Net Impact of Operations	\$ (170,916)	(89,598)	(2,223,843)	(81,181)	84,060	-104%	84,060	0%
Net Contribution / (Use)	\$ (170,916)	(89,598)	(2,223,843)	(81,181)	84,060	-104%	84,060	0%
Projected Fund Balance at June 30:		\$ 6,337,136		6,255,955	6,340,015		6,424,075	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Park Acquisition and Development fee, and Housing Inclusionary fees are no longer accrued in the Development Impact Fund and instead accrue in their own specified funds.

Park Acquisition and Development Fund

Fund Overview:

The Park Acquisition and Development Fund accrues fees paid by developers which are restricted to funding new or expanded park facilities to mitigate the impact of new development on existing parks. Park acquisition and development fees are tracked separately, by “quadrant” within the City.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 1,067,582	963,072	2,374,090	-	30,600	-99%	30,600	0%
Interest on Investments	-	-	41,419	-	112,760	172%	113,520	1%
Revenues Total	1,067,582	963,072	2,415,509	-	143,360	-94%	144,120	1%
Category Expenditure Summary								
Services	-	-	4,342	4,338	-	-100%	-	0%
Capital Outlay	69,343	2,035	-	-	-	0%	-	0%
Operating Transfers Out	869,800	400,740	1,746,767	1,746,767	96,000	-95%	-	-100%
Operating Expenditures	939,143	402,775	1,751,109	1,751,105	96,000	-95%	-	-100%
Net Impact of Operations	\$ 128,439	560,297	664,400	(1,751,105)	47,360	-93%	144,120	204%
Net Contribution / (Use)	\$ 128,439	560,297	664,400	(1,751,105)	47,360	-93%	144,120	204%
Projected Fund Balance at June 30:		\$ 4,527,251		2,776,146	2,823,506		2,967,626	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Future plan to review possible “consolidation” of funds into one account.
- Funds available for a portion of playground replacement: balance paid by General Fund.
- Funds may be used as matching contributions for future grants for development of park and recreation facilities.
- Future improvements will be identified in the 2009-2014 Parks and Recreation Facilities Master Plan.

Parking Impact Fund

Fund Overview:

The Parking Impact Fund accounts for fees paid by developers for new development in a specific geographic area of the City. These resources are restricted to funding future projects which increase parking capacity within the specified area.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ -	1,057,500	1,005,000	-	-	-100%	-	0%
Interest on Investments	-	-	17,533	-	26,440	51%	26,440	0%
Revenues Total	-	1,057,500	1,022,533	-	26,440	-97%	26,440	0%
Net Impact of Operations	\$ -	1,057,500	1,022,533	-	26,440	-97%	26,440	0%
Net Contribution / (Use)	\$ -	1,057,500	1,022,533	-	26,440	-97%	26,440	0%
Projected Fund Balance at June 30:		\$ 1,057,500		1,057,500	1,083,940		1,110,380	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- No significant budget changes.

Housing Inclusionary (Commercial) Fund

Fund Overview:

This fund includes fees paid in compliance with the City’s housing impact fee and Inclusionary Zoning Ordinance. The ordinance requires that developers of residential property either include units that are affordable to low-income residents in the development, or pay an in-lieu fee. Developers of non-residential projects are deemed to have created a need for additional affordable housing and are charged a fee based on the size and type of project.

The fees collected are used for a variety of affordable housing programs, including first-time homebuyer assistance and the development of new affordable housing.

Major Accomplishments in Fiscal Years 2007-09:

- Completed two Council workshops on Housing and identified housing priorities.
- Initiated Nexus Study for an update of the Inclusionary Housing Ordinance.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 699,836	542,522	665,110	204,784	220,000	-67%	226,600	3%
Interest on Investments	500,000	-	11,604	6,170	10,400	-10%	10,100	-3%
Operating Transfers In	-	344,000	-	-	-	0%	-	0%
Revenues Total	1,199,836	886,522	676,714	210,954	230,400	-66%	236,700	3%
Category Expenditure Summary								
Services	-	-	38,656	-	249,500	545%	232,000	-7%
Operating Transfers Out	-	-	50,000	50,000	456	-99%	471	3%
Operating Expenditures	-	-	88,656	50,000	249,956	182%	232,471	-7%
Net Impact of Operations	\$ 1,199,836	886,522	588,058	160,954	(19,556)	-103%	4,229	-122%
Net Contribution / (Use)	\$ 1,199,836	886,522	588,058	160,954	(19,556)	-103%	4,229	-122%
Projected Fund Balance at June 30:	\$ 583,123		744,077	724,521			728,750	
	Audited							

Major Budget Changes for Fiscal Years 2009-11:

- The budget includes \$225,000 in FY 2009-10 and \$232,000 in FY 2010-11 for the purpose of funding projects identified in the Housing Strategy that will increase or improve the affordable housing inventory within the City of Napa.
- The identified funding will improve or increase the affordable housing stock by a minimum of 12 units.
- A portion of the fund balance is being reserved to cover anticipated principal and interest repayments for the HELP Program Loan Funds.

Key Initiatives for Fiscal Years 2009-11:

- Update the Inclusionary Fees.

Housing Inclusionary (Residential) Fund

Fund Overview:

This fund includes fees paid in compliance with the City's housing impact fee and Inclusionary Zoning Ordinance. The ordinance requires that developers of residential property either include units that are affordable to low-income residents in the development, or pay an in-lieu fee.

The fees collected are used for a variety of affordable housing programs, including first-time homebuyer assistance and the development of new affordable housing.

Major Accomplishments in Fiscal Years 2007-09:

- Completion of two Council workshops on Housing and identified housing priorities.
- Initiation of Nexus Study for an update of the Inclusionary Housing Ordinance.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 411,661	248,788	211,150	406,348	150,000	-29%	179,500	20%
Interest on Investments	-	-	3,684	7,368	8,490	130%	8,850	4%
Revenues Total	411,661	248,788	214,834	413,716	158,490	-26%	188,350	19%
Category Expenditure Summary								
Salaries and Wages	-	-	78,168	78,168	104,951	34%	110,393	5%
Materials and Supplies	-	-	1,450	1,450	2,900	100%	2,987	3%
Services	500,000	413,305	399,140	407,000	1,022,150	156%	1,022,300	0%
Operating Transfers Out	38,500	50,000	17,084	67,084	4,957	-71%	5,105	3%
Operating Expenditures	538,500	463,305	495,842	553,702	1,134,958	129%	1,140,785	1%
Net Impact of Operations	\$ (126,839)	(214,517)	(281,008)	(139,986)	(976,468)	247%	(952,435)	-2%
Net Contribution / (Use)	\$ (126,839)	(214,517)	(281,008)	(139,986)	(976,468)	247%	(952,435)	-2%
Projected Fund Balance at June 30:		\$ 3,021,740		2,881,754	1,905,286		952,851	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- The budget includes \$1,000,000 in each fiscal year for the purpose of funding projects identified in the Housing Strategy that will increase or improve the affordable housing inventory within the City of Napa.
- The identified funding will improve or increase the affordable housing stock by a minimum of 55 units.
- A portion of the fund balance is being reserved to cover anticipated principal and interest repayments for the HELP Program Loan Funds.

Key Initiatives for Fiscal Years 2009-11:

- Update the Inclusionary Fees.

Community Development Block Grant (CDBG) Fund

Fund Overview:

This fund accounts for Federal grants received under the Community Development Block Grant Act of 1974. Housing and Urban Development (HUD) awards grants to entitlement community grantees to carry out a wide range of community development activities directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services. The City of Napa is an entitlement community and receives a designated amount of funding each year. Funds are used to benefit lower income persons, eliminate slums and blight or meet an urgent need. Programs funded with CDBG include community development activities, public service activities and program administration.

Major Accomplishments in Fiscal Years 2007-09:

- Successful implementation of the CDBG Program in FY 2007-08 and FY 2008-09.
- Implementation of a Voluntary Compliance Agreement with HUD.
- Development and implementation of Language Assistance Plan.
- Completion of Four Factor Analysis.
- Operating Transfers In of \$270,000 reflects funds that were transferred from the CDBG Revolving Loan Fund to the CDBG Program to reflect a prior year's Council action to reallocate funds to another CDBG Program.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Intergovernmental	\$ 645,697	496,017	1,214,688	956,447	821,719	-32%	676,566	-18%
Interest on Investments	-	-	-	-	1,460	100%	4,440	204%
Operating Transfers In	-	37,508	-	270,000	-	0%	-	0%
Revenues Total	645,697	533,525	1,214,688	1,226,447	823,179	-32%	681,006	-17%
Category Expenditure Summary								
Salaries and Wages	-	-	-	-	58,531	100%	61,180	5%
Materials and Supplies	-	-	-	-	3,000	100%	3,090	3%
Services	652,536	581,389	695,748	434,313	249,217	-64%	133,862	-46%
Capital Outlay	-	-	522,134	522,134	-	-100%	-	0%
Operating Transfers Out	-	-	-	-	510,971	100%	478,434	-6%
Operating Expenditures	652,536	581,389	1,217,882	956,447	821,719	-33%	676,566	-18%
Net Impact of Operations	\$ (6,839)	(47,864)	(3,194)	270,000	1,460	-146%	4,440	204%
Net Contribution / (Use)	\$ (6,839)	(47,864)	(3,194)	270,000	1,460	-146%	4,440	204%
Projected Fund Balance at June 30:		\$ (187,494)		82,506	83,966		88,406	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Revenues in 2010-11 reflect the anticipated grant income. This is less than in 2009-10 because there is no anticipated reprogrammed income.

Key Initiatives for Fiscal Years 2009-11:

- Develop/adopt a new five-year Consolidated Plan for the July 2010-July 2015 planning period.
- Develop and implement Affirmative Marketing Program.
- Adopt the Analysis of Impediments to Fair Housing.
- Allocate grant funding for FY 2009-10 and FY 2010-11.
- Develop and adopt a plan amendment for the allocation of the CDBG Stimulus funding.

CDBG Rehab Revolving Loan Fund

Fund Overview:

This fund accounts for CDBG funds that have been allocated to the Housing Rehabilitation Loan Program to improve the existing housing stock for the lower income population within the City of Napa. As funds are repaid into the fund, money is re-loaned for the rehabilitation of a variety of affordable housing projects, including single-family owner-occupied units, single- and multi-family investor-owned rental units and non-profit owned rental units. Low interest amortized and deferred payment loans are available.

Major Accomplishments in Fiscal Years 2007-09:

- A total of eight owner-occupied homes and 28 rental units were rehabilitated, benefiting 90 low-income residents.
- A total of \$470,906 in program funding was committed to these projects over the FY 2007-09 fiscal years.
- Operating Transfers Out of \$270,000 reflects funds that were transferred out to the CDBG Program to reflect a prior year's Council action to reallocate funds to another CDBG Program.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 180,084	138,740	200,000	34,030	34,700	-83%	34,700	0%
Interest on Investments	10,500	11,000	11,820	-	15,090	28%	11,650	-23%
Operating Transfers In	135,592	121,551	182,092	182,092	88,321	-51%	439,768	398%
Revenues Total	326,176	271,291	393,912	216,122	138,111	-65%	486,118	252%
Category Expenditure Summary								
Salaries and Wages	98,461	92,615	125,530	62,512	88,321	-30%	47,563	-46%
Materials and Supplies	738	3,394	4,200	1,818	1,973	-53%	2,050	4%
Services	232,363	236,316	522,860	338,436	255,165	-51%	407,315	60%
Operating Transfers Out	35,608	24,239	30,990	171,490	4,238	-86%	4,360	3%
Operating Expenditures	367,170	356,563	683,580	574,256	349,697	-49%	461,288	32%
Net Impact of Operations	\$ (40,994)	(85,272)	(289,668)	(358,134)	(211,586)	-27%	24,830	-112%
Net Contribution / (Use)	\$ (40,994)	(85,272)	(289,668)	(358,134)	(211,586)	-27%	24,830	-112%
Projected Fund Balance at June 30:		\$ 934,363		576,229	364,643		389,473	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- There will be a total of \$650,000 in loan funding available for this program during the next two years.
- Operating transfers in for the 2009-10 fiscal year are reduced to reflect the funding required for this program. Funding for this category for the 2010-11 fiscal year is significantly increased in anticipation that the Revolving Loan Fund will need additional funding.
- Salaries and Wages have decreased anticipating that larger loans will be disbursed thereby reducing the staff time required for this fund.

Key Initiatives for Fiscal Years 2009-11:

- It is anticipated that a total of 26 to 30 units will be rehabilitated over this budget cycle.

HOME Program Fund

Fund Overview:

This fund accounts for grants received from the State of California's administration of the Federally-funded HOME Investment Partnerships Program and program income received from the payoffs of previous loans. These funds are used to provide down payment assistance to low-income first-time homebuyers.

Major Accomplishments in Fiscal Years 2007-09:

- Assisted 13 low-income households with down payment assistance loans totaling \$1,039,500.
- Provided outreach and first-time homebuyer education to low-income households.
- Grant amounts provided for administrative costs in this program are not sufficient to operate the program. This was not taken into account when the original budget for the 2007-08 and 2008-09 budgets were adopted. The Operating Transfer In from the 20% Set Aside Program provides this support.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Intergovernmental	\$ 261,376	329,245	1,317,800	597,464	-	-100%	-	0%
Charges for Services	561,508	671,611	550,000	3,356	299,839	-45%	155,817	-48%
Interest on Investments	-	1	-	-	-	0%	-	0%
Operating Transfers In	18,632	3,060	-	241,000	-	0%	-	0%
Revenues Total	841,516	1,003,917	1,867,800	841,820	299,839	-84%	155,817	-48%
Category Expenditure Summary								
Salaries and Wages	53,454	116,160	24,674	98,088	23,012	-7%	23,813	3%
Materials and Supplies	41	2,761	1,500	772	2,000	33%	2,000	0%
Services	1,409	60,027	574,326	567,924	253,000	-56%	113,000	-55%
Capital Outlay	-	-	1,171,840	-	-	-100%	-	0%
Operating Transfers Out	-	151,580	116,373	15,913	16,695	-86%	17,196	3%
Operating Expenditures	54,904	330,528	1,888,713	682,697	294,707	-84%	156,009	-47%
Net Impact of Operations	\$ 786,612	673,389	(20,913)	159,123	5,132	-125%	(192)	-104%
Net Contribution / (Use)	\$ 786,612	673,389	(20,913)	159,123	5,132	-125%	(192)	-104%
Projected Fund Balance at June 30:		\$ (130,852)		28,271	33,403		33,211	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Anticipated Grant Income for 2008-09 did not materialize.
- Budget reductions in income and expenses for both fiscal years reflect no commitment of new grant funds for this program.

Key Initiatives for Fiscal Years 2009-11:

- Continue outreach and first-time homebuyer education.
- Continue to assist low-income first-time homebuyers with down payment assistance.
- Apply for additional competitive grant funds.

State HELP 2002 Fund

Fund Overview:

This fund accounts for loan proceeds received by the City of Napa from the State of California's 2002 HELP program. Funds from this award were used for the purchase of property on Lincoln Avenue that is being held for development. This loan matures January 14, 2012, when the principal of \$1,000,000 and interest of \$300,000 must be repaid to the State. The development of the site is dependent upon flood control improvements that have been delayed.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ -	-	239,008	-	-	-100%	-	0%
Interest on Investments	6,775	3,702	-	160	-	0%	-	0%
Revenues Total	6,775	3,702	239,008	160	-	-100%	-	0%
Category Expenditure Summary								
Services	51,308	124,992	-	-	-	0%	-	0%
Operating Transfers Out	-	-	-	-	181	0%	186	3%
Operating Expenditures	51,308	124,992	-	-	181	0%	186	3%
Net Impact of Operations	\$ (44,533)	(121,290)	239,008	160	(181)	-100%	(186)	3%
Net Contribution / (Use)	\$ (44,533)	(121,290)	239,008	160	(181)	-100%	(186)	3%
Projected Fund Balance at June 30:		\$ (955,505)		(955,345)	(955,526)		(955,712)	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Negative fund balance is a result of debt to the State of California.
- Budget reductions in income and expenses for both fiscal years anticipate no commitment of new grant funds for this program from the State.

Key Initiatives for Fiscal Years 2009-11:

- There is no anticipated activity during the 2009-11 planning period.

State HELP 2004 Fund

Fund Overview:

This fund accounts for loan proceeds received by the City of Napa from the State of California's 2004 HELP program. Funds from this award are restricted to down payment assistance to low-income first-time homebuyers. All of the funds have been disbursed and this loan matures May 9, 2015, when the principal of \$700,000 and interest of \$210,000 must be repaid to the State.

Major Accomplishments in Fiscal Years 2007-09:

- There was no activity during this period.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Intergovernmental	\$ -	250,000	-	-	-	0%	-	0%
Charges for Services	-	-	-	-	56,000	0%	115,000	105%
Interest on Investments	-	552	-	10	720	0%	2,850	296%
Revenues Total	-	250,552	-	10	56,720	0%	117,850	108%
Category Expenditure Summary								
Services	450,000	250,000	-	-	-	0%	-	0%
Operating Transfers Out	-	-	-	-	207	0%	213	3%
Operating Expenditures	450,000	250,000	-	-	207	0%	213	3%
Net Impact of Operations	\$ (450,000)	552	-	10	56,513	0%	117,637	108%
Net Contribution / (Use)	\$ (450,000)	552	-	10	56,513	0%	117,637	108%
Projected Fund Balance at June 30:		\$ 552		562	57,075		174,712	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- It is anticipated that one loan will be repaid in FY 2009-10 and that two loans will be repaid in FY 2010-11.
- These funds will be held for repayment of the loan when it becomes due in 2015.
- Funds in the Inclusionary Fund have been set aside in a reserve to pay the principal and interest for this loan if the property is not developed before the due date.

Key Initiatives for Fiscal Years 2009-11:

- This fund is not active during this time period except for loan repayment activity.

Down Payment Assistance Fund

Fund Overview:

The Down Payment Assistance Fund accounts for funding received by the City of Napa from the California Department of Housing and Community Development CalHOME grant program. Funds from this award are Proposition 1C funds and are restricted to down payment assistance to low-income first-time homebuyers.

Major Accomplishments in Fiscal Years 2007-09:

- Applied for and was awarded a competitive grant in the amount of \$600,000 during FY 2007-2008.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Intergovernmental	\$ -	-	-	-	600,000	0%	-	-100%
Revenues Total	-	-	-	-	600,000	0%	-	-100%
Category Expenditure Summary								
Salaries and Wages	-	-	-	-	19,759	0%	-	-100%
Materials and Supplies	-	-	-	-	500	0%	-	-100%
Services	-	-	-	-	579,741	0%	-	-100%
Operating Expenditures	-	-	-	-	600,000	0%	-	-100%
Net Impact of Operations	\$ -	-	-	-	-	0%	-	0%
Net Contribution / (Use)	\$ -	-	-	-	-	0%	-	0%
Projected Fund Balance at June 30:	\$ -	-	-	-	-	-	-	-

Audited

Major Budget Changes for Fiscal Years 2009-11:

- This is a one time grant. It is anticipated that this grant will be fully expended in the 2009-10 fiscal year.

Key Initiatives for Fiscal Years 2009-11:

- Provide outreach and first-time homebuyer education to low-income households.
- Fund 19 deferred down payment assistance loans of \$30,000 each to first-time homebuyers.

Assessment Districts Fund

Fund Overview:

These funds account for sources and uses of assessments for lighting and the maintenance of landscaping of various site-specific locations around the City. These sites are located within established boundaries that make up the funding districts and zones.

Major Accomplishments in Fiscal Years 2007-09:

- Eliminated the use of contracted maintenance services used to maintain several of the districts.
- Moved day-to-day maintenance oversight for some of the districts from Public Works to Parks and Recreation Services to enhance overall service delivery.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Taxes	\$ 17,197	31,651	-	9,781	-	0%	-	0%
Charges for Services	1,059,954	1,362,183	1,356,848	1,235,879	1,325,625	-2%	1,325,625	0%
Interest on Investments	152,098	201,478	-	105,204	173,490	100%	185,470	7%
Revenues Total	1,229,250	1,595,311	1,356,848	1,350,864	1,499,115	10%	1,511,095	1%
Category Expenditure Summary								
Salaries and Wages	16,200	20,340	15,621	5,700	102,709	558%	226,318	120%
Materials and Supplies	22,321	15,370	32,767	7,310	30,030	-8%	30,030	0%
Services	454,564	466,820	673,343	370,188	574,882	-15%	574,882	0%
Capital Outlay	-	36,926	1,130,154	50,000	60,600	-95%	60,600	0%
Operating Transfers Out	-	18,938	1,096,126	1,955,453	492,047	-55%	14,263	-97%
Operating Expenditures	493,085	558,394	2,948,011	2,388,651	1,260,268	-57%	906,093	-28%
Net Impact of Operations	\$ 736,165	1,036,917	(1,591,163)	(1,037,787)	238,847	-115%	605,002	153%
Net Contribution / (Use)	\$ 736,165	1,036,917	(1,591,163)	(1,037,787)	238,847	-115%	605,002	153%
Projected Fund Balance at June 30:	\$ 5,796,940		4,759,153	4,958,000	5,523,002			
	Audited							

Major Budget Changes for Fiscal Years 2009-11:

- Appropriate all assessment revenue for maintenance use and activities

Key Initiatives for Fiscal Years 2009-11:

- Evaluate maintenance methods and practices to further optimize service delivery
- Explore various funding options and alternatives in light of increasing maintenance costs and flat-line assessment revenues.

Downtown Business District Fund

Fund Overview:

The Downtown Business District Fund accounts for special assessments of downtown Napa businesses within specified boundaries. The resources are used to promote the area in a variety of ways which provide economic benefit to the area and the City.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ -	90,545	103,000	77,228	105,060	2%	107,161	2%
Interest on Investments	-	-	-	-	3,980	100%	3,980	0%
Revenues Total	-	90,545	103,000	77,228	109,040	6%	111,141	2%
Category Expenditure Summary								
Services	-	85,835	103,000	85,000	105,060	2%	107,161	2%
Operating Expenditures	-	85,835	103,000	85,000	105,060	2%	107,161	2%
Net Impact of Operations	\$ -	4,710	-	(7,772)	3,980	100%	3,980	0%
Net Contribution / (Use)	\$ -	4,710	-	(7,772)	3,980	100%	3,980	0%
Projected Fund Balance at June 30:		\$ 4,710		(3,062)	918		4,898	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- No significant budget changes.

Oxbow Business District Fund

Fund Overview:

The Oxbow Business District Fund accounts for special assessments of downtown Napa businesses within specified boundaries. The resources are used to promote the area in a variety of ways which provide economic benefit to the area and the City.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ -	16,470	25,750	18,000	26,265	2%	26,790	2%
Interest on Investments	-	334	-	-	-	0%	-	0%
Revenues Total	-	16,804	25,750	18,000	26,265	2%	26,790	2%
Category Expenditure Summary								
Services	-	16,388	25,750	18,000	26,265	2%	26,790	2%
Operating Expenditures	-	16,388	25,750	18,000	26,265	2%	26,790	2%
Net Impact of Operations	\$ -	416	-	-	-	0%	-	0%
Net Contribution / (Use)	\$ -	416	-	-	-	0%	-	0%
Projected Fund Balance at June 30:		\$ 416		416	416		416	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- No significant budget changes.

Land Development Tax Fund

Fund Overview:

The Development Tax Fund accounts for taxes paid by developers for new development within the City. These resources are restricted to funding for expansion of public facilities.

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 37,593	20,495	-	10,000	10,000	100%	10,000	0%
Revenues Total	37,593	20,495	-	10,000	10,000	100%	10,000	0%
Net Impact of Operations	\$ 37,593	20,495	-	10,000	10,000	100%	10,000	0%
Net Contribution / (Use)	\$ 37,593	20,495	-	10,000	10,000	100%	10,000	0%
Projected Fund Balance at June 30:		\$ 489,234		499,234	509,234		519,234	
		Audited						

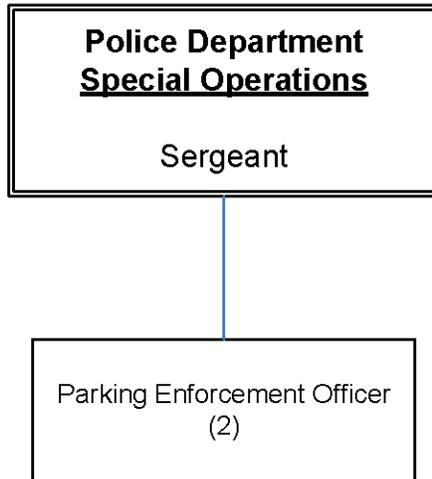
Major Budget Changes for Fiscal Years 2009-11:

- No significant budget changes.

Parking Maintenance and Security Fund

Fund Overview:

The Parking Security and Maintenance Fund accounts for special assessments of downtown Napa businesses within specified boundaries, parking fines and permits, and General Fund contributions. These resources provide for the parking enforcement, security, and maintenance of the City's downtown garage facilities.



FTE = Full Time Equivalent

Parking Maintenance and Security Fund

	2006-07 Actual	2007-08 Actual	2008-09 Adjusted	2008-09 Projected	2009-10 Proposed	% Change	2010-11 Proposed	% Change
Category Revenue Summary								
Charges for Services	\$ 429,362	438,690	470,659	418,000	437,000	-7%	448,000	3%
Interest on Investments	28,550	31,785	15,245	24,000	24,000	57%	24,000	0%
Operating Transfers In	40,000	-	-	-	162,682	100%	162,682	0%
Revenues Total	497,912	470,475	485,904	442,000	623,682	28%	634,682	2%
Category Expenditure Summary								
Salaries and Wages	205,853	13,587	266,878	204,470	245,295	-8%	254,161	4%
Materials and Supplies	50,558	51,742	44,300	46,800	101,263	129%	104,033	3%
Services	107,773	84,016	143,490	131,540	308,035	115%	314,221	2%
Capital Outlay	386,452	-	-	-	-	0%	-	0%
Operating Transfers Out	-	42,240	44,648	44,648	90,778	103%	93,501	3%
Operating Expenditures	750,636	191,585	499,316	427,458	745,371	49%	765,916	3%
Net Impact of Operations	\$ (252,724)	278,890	(13,412)	14,542	(121,689)	807%	(131,234)	8%
Net Contribution / (Use)	\$ (252,724)	278,890	(13,412)	14,542	(121,689)	807%	(131,234)	8%
Projected Fund Balance at June 30:		\$ 745,831		760,373	638,684		507,450	
		Audited						

Major Budget Changes for Fiscal Years 2009-11:

- Includes funding for deferred maintenance.
- Uses fund balance to offset expenditures that exceed revenues.
- Eliminates the contracted custodial service and replaces it with extra-help staff managed by the Parks and Recreation Services Department.
- Consolidates all expenses specific to parking facilities in downtown Napa into one fund: Security and Enforcement will be managed by Police; Maintenance will be managed by Parks and Recreation Services.
- Contract with Napa County for maintenance of the Fifth Street Garage.
- Receives \$90,000 General Fund monies for security to replace previous years' Redevelopment Agency contributions.

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