



CITY of NAPA

Special Revenue Funds

Fiscal Years
2013-14 & 2014-15

Gas Tax Fund

Fund Overview:

The Gas Tax Fund accounts for disbursements apportioned from the State of California received for the purpose of financing various street and roadway infrastructure improvement projects.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Continued Street Resurfacing Program to pave 10 miles of local streets per year, a total of 40 miles to date.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Intergovernmental	1,790,259	2,150,355	2,063,907	1,979,200	2,216,684	7%	2,216,684	0%
Interest	12,254	(14,805)	14,765	20,000	24,000	63%	24,000	0%
Miscellaneous	15,351	9,036	14,000	14,000	14,000	0%	14,000	0%
Operating Transfers In	24,340	120,140	-	-	-	-	-	-
Revenues Total	\$ 1,842,204	2,264,726	2,092,672	2,013,200	2,254,684	8%	2,254,684	0%
Category Expenditure Summary								
Services	44,916	-	-	-	-	0%	-	0%
Transfers Out	4,191,924	2,154,145	4,545,354	3,140,365	1,972,431	-57%	1,864,711	-5%
Operating Expenditures	\$ 4,236,840	2,154,145	4,545,354	3,140,365	2,026,431	-55%	1,916,711	-5%
Net Impact of Operations	\$ (2,394,636)	110,581	(2,452,682)	(1,127,165)	228,253	-109%	337,973	48%
Net Contribution / (Use)	\$ (2,394,636)	110,581	(2,452,682)	(1,127,165)	228,253	-109%	337,973	48%
Projected Fund Balance at June 30	737,229	847,810	(1,604,872)	(279,355)	(51,102)		286,871	

*** Note: A Negative Fund Balance does not indicate a lack of funds, but rather a commitment of known future revenues for multi-year projects. This fund will not be overspent, as ongoing projects are scheduled to ensure availability of adequate funding prior to proceeding.*

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Street Resurfacing Program and Sidewalk Improvement Program will be funded with a total of \$1.0 million in Gas Tax (a reduction of \$800K from FY2012-13).

Key Initiatives for FY 2013-14 & FY 2014-15:

- Fund will pay for labor and materials to resurface 10 miles of local streets per year.
- Capital projects including California Blvd Widening (Pueblo to Permanente) and beginning of First and Second Street Roundabouts along California Blvd.
- Forgo any new initiatives until paving and sidewalk issues are improved.

Red Light Camera Fund

Fund Overview:

The Red Light Camera Fund accounts for revenues and expenditures related to the Red Light Camera program.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services (Fines)	\$734,413	334,153	369,744	369,744	369,744	0%	369,744	0%
Interest	10,856	15,571	-	6,000	6,000		6,000	
Revenues Total	\$ 745,269	349,724	369,744	375,744	375,744	2%	375,744	0%
Category Expenditure Summary								
Salaries & Wages	19,127	34,538	74,300	80,273	77,463	4%	77,493	0%
Benefits	294	15,786	17,169	16,238	18,469	8%	19,552	6%
Materials and Supplies	16,255	10,559	77,000	7,000	41,772	-46%	40,659	-3%
Services	262,239	266,576	248,000	248,000	238,040	-4%	238,040	0%
Transfers Out	5,000	4,139	-	-	-		-	
Operating Expenditures	\$ 302,915	331,598	416,469	351,511	375,744	-10%	375,744	0%
Net Impact of Operations	\$ 442,354	18,126	(46,725)	24,233	-	-100%	-	
Net Contribution / (Use)	\$ 442,354	18,126	(46,725)	24,233	-	-100%	-	
Projected Fund Balance at June 30	608,121	626,247	579,522	650,480	650,480		650,480	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- The reduction to *Materials and Supplies* in FY 2013-14 is related to the anticipated level of supplies needed in support of the Red Light Camera program. Both FY 2013-14 & FY 2014-15 are proposed as balanced budgets.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Continue Red Light Program through FY 2014-15.

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.

Major Accomplishments for FY 2011-12 & FY 2012-13:

- Fourth Street underground work in conjunction with NCTPA.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	526,390	187,115	80,000	333,041	100,000	25%	100,000	0%
Interest on Investments	56,930	29,534	60,000	40,000	60,000	0%	60,000	0%
Operating Transfers In	-	-	250,000	250,000	-	-100%	-	-
Revenues Total	\$ 583,320	216,649	390,000	623,041	160,000	-59%	160,000	0%
Category Expenditure Summary								
Transfers Out	366,263	332,792	1,670,009	103,556	500,000	-70%	-	-100%
Operating Expenditures	\$ 366,263	332,792	1,670,009	103,556	500,000	-70%	-	-100%
Net Impact of Operations	\$ 217,057	(116,143)	(1,280,009)	519,485	(340,000)	-73%	160,000	-147%
Net Contribution / (Use)	\$ 217,057	(116,143)	(1,280,009)	519,485	(340,000)	-73%	160,000	-147%
Projected Fund Balance at June 30	3,535,450	3,419,307	2,139,298	3,938,792	3,598,792		3,758,792	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Reduction in *Operating Transfers In* is due to deferring the loan repayment due from the Street Improvement Fee.
- Decrease in *Transfers Out* is due to planned capital project activity for this budget cycle.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Fund McKinstry Street Rule 20B Undergrounding Project.

Fire/Paramedic Impact Fund

Fund Overview:

The purpose of the fee is to provide for the funding of Fire Station 5 including acquisition of land, cost of construction (which term includes the planning, administration and design as well as actual building or installation) and equipment necessary to supply the fire station for both fire and paramedic services through the use of two development fees; fire service fee and paramedic service fee. The new station is required to serve the demand of the City's new growth and will respond to calls anywhere in the city limits as needed.

Also included in this fund is the Browns Valley Fire Mitigation fee. This is a voluntary mitigation fee offered by the Developers of the Hussey Ranch and Carmel Drive Subdivision to pay for studying and/or improving the fire and emergency response time serving the Browns Valley area.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	147,335	107,134	97,560	154,309	97,560	0%	97,560	0%
Investment Earnings	6,836	10,056	5,490	6,490	6,500	18%	6,500	0%
Operating Transfers In	5,177	-	-	-	-	-	-	-
Revenues Total	\$ 159,348	117,190	103,050	160,799	104,060	1%	104,060	0%
Category Expenditure Summary								
Transfers Out	-	-	-	-	550,000	-	140,000	-
Operating Expenditures	\$ -	-	-	-	550,000		140,000	
Net Impact of Operations	\$ 159,348	117,190	103,050	160,799	(445,940)	-533%	(35,940)	-92%
Net Contribution / (Use)	\$ 159,348	117,190	103,050	160,799	(445,940)	-533%	(35,940)	-92%
Projected Fund Balance at June 30	351,652	468,842	571,892	629,641	183,701		147,761	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Increase in *Investment Earnings* to reflect current cash flow estimates.
- Increase in *Transfers Out* to begin funding design & construction of Fire Station #5.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Begin design & construction of Fire Station #5.

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.

Major Accomplishments for FY 2011-12 & FY 2012-13:

- Began construction of Saratoga Drive Extension.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	335,781	1,167,538	-	1,051,279	-		-	
Investment Earnings	45,884	38,553	28,308	29,308	31,000	10%	31,000	0%
Miscellaneous	147,443	5,925	-	-	-		-	
Revenues Total	\$ 529,108	1,212,016	28,308	1,080,587	31,000	10%	31,000	0%
Category Expenditure Summary								
Services	19,146	-	-	-	-		-	
Capital Outlay	367,390	-	-	-	-		-	
Debt Service	389,846	-	-	-	-		-	
Transfers Out	841,962	70,035	3,773,608	2,265,086	310,000	-92%	710,000	129%
Operating Expenditures	\$ 1,618,344	70,035	3,773,608	2,265,086	310,000	-92%	710,000	129%
Net Impact of Operations	\$ (1,089,236)	1,141,981	(3,745,300)	(1,184,499)	(279,000)	-93%	(679,000)	143%
Net Contribution / (Use)	\$ (1,089,236)	1,141,981	(3,745,300)	(1,184,499)	(279,000)	-93%	(679,000)	143%
Projected Fund Balance at June 30	1,304,757	2,446,738	(1,298,562)	1,262,239	983,239		304,239	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- *Charges for Services* (Street Impact Fees) although not budgeted due to the uncertainty of timing of receipts, is anticipated to equate to \$1.0 million in FY 2013-14 and \$0.9 million in FY 2014-15.
- Decrease in *Transfers Out* is due to planned capital project activity in this budget cycle.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Fund Linda Vista Avenue Bridge over Napa Creek project.
- Fund Silverado – Third – Coombsville – East Intersection project.

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.

Major Accomplishments for FY 2011-12 & FY 2012-13:

- Big Ranch Road Widening – Trancas to Salvador Ct.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	333,144	21,920	-	26,433	4,643		4,643	
Investment Earnings	138,251	94,665	95,140	72,796	58,075	-39%	58,075	0%
Operating Transfers In	9,389	-	-	-	-		-	
Revenues Total	\$ 480,784	116,585	95,140	99,229	62,718	-34%	62,718	0%
Category Expenditure Summary								
Materials and Supplies	1,269	-	20,000	-	15,000	-25%	15,000	0%
Services	10,750	-	20,000	-	15,000	-25%	15,000	0%
Transfers Out	865,065	73,432	1,827,771	1,827,771	485,120	-73%	565,120	16%
Operating Expenditures	\$ 877,084	73,432	1,867,771	1,827,771	515,120	-72%	595,120	16%
Net Impact of Operations	\$ (396,300)	43,153	(1,772,631)	(1,728,542)	(452,402)	-74%	(532,402)	18%
Net Contribution / (Use)	\$ (396,300)	43,153	(1,772,631)	(1,728,542)	(452,402)	-74%	(532,402)	18%
Projected Fund Balance at June 30	6,572,327	6,615,480	4,842,849	4,886,938	4,434,536		3,902,134	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Decrease in *Investment Earnings* due to reduced fund balance through funding of FY 2011-12 and FY 2012-13 Capital Improvement Projects.
- Decrease in all expenditures: *Materials and Supplies*, *Services*, and *Transfers Out* due to planned capital project activity in this budget cycle.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Funding of the following capital improvement projects:
 - Sierra Avenue Extension to Villa Lane
 - Trower Ave Widening – Young Ave to Linda Vista Ave
 - Orchard Ave Widening – Autumn Run to 250' West
 - Montecito Blvd. Drainage Improvements

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.

Major Accomplishments for FY 2011-12 & FY 2012-13:

- Replaced 11 playgrounds with play equipment that meet updated safety and ADA standards.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	392,468	395,264	186,600	1,113,879	30,600	-84%	30,600	0%
Investment Earnings	95,376	76,905	54,085	75,860	69,360	28%	69,360	0%
Operating Transfers In	-	93,858	93,858	93,858	93,858	0%	93,858	0%
Revenues Total	\$ 487,844	566,027	334,543	1,283,597	193,818	-42%	193,818	0%
Category Expenditure Summary								
Transfers Out	155,031	251,970	3,110,868	3,110,868	123,858	-96%	153,858	24%
Operating Expenditures	\$ 155,031	251,970	3,110,868	3,110,868	123,858	-96%	153,858	24%
Net Impact of Operations	\$ 332,813	314,057	(2,776,325)	(1,827,271)	69,960	-103%	39,960	-43%
Net Contribution / (Use)	\$ 332,813	314,057	(2,776,325)	(1,827,271)	69,960	-103%	39,960	-43%
Projected Fund Balance at June 30	4,777,563	5,091,620	2,315,295	3,264,349	3,334,309		3,374,269	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Reduction in *Charges for Services* to reflect \$0 estimate of Impact Fee revenue, to ensure funds are not committed prior to receipt.
- Increase in *Investment Earnings* related to higher than anticipated average daily balances.
- Decrease in *Transfers Out* related to planned capital activity in FY 2013-14 & FY 2014-15.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Budget includes a transfer to the Capital Improvement Project Fund to mitigate a portion of playground equipment replacement at Sutherland Park and to develop a master plan for the senior center facility
- Funds may be used as matching contributions for future grants for development of park and recreation facilities as identified in the approved Parks and Recreation Facilities Master Plan
- Current inventory of undeveloped park land is deemed adequate for current needs, allowing for advance from acquisition to development of under developed land and facilities.

Tourism Improvement District Fund

Fund Overview:

The Tourism Improvement District Fund receives a percentage of assessments on gross room rental revenue from lodging businesses excluding vacation rentals. These funds are used for local tourism programs and activities including: locally specific market niche advertising and marketing efforts, tourism marketing and promotional information, local special event programming, community and cultural arts programming activities, tourism related streetscape enhancement and maintenance, and administrative costs associated with these activities.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Transient Occupancy Tax	396,021	462,211	425,000	521,612	522,720	23%	547,960	5%
Charges for Services	-	19,392	-	-	-		-	
Investment Earnings	3,915	5,693	-	250	1,000		1,000	0%
Revenues Total	\$ 399,936	487,296	425,000	521,862	523,720	23%	548,960	5%
Category Expenditure Summary								
Salaries and Wages	-	9,479	35,000	23,514	26,465	-24%	26,465	0%
Benefits	-	4,366	-	11,486	-		-	
Materials and Supplies	-	-	105,000	30,000	10,000	-90%	10,000	0%
Services	121,218	467,188	600,779	675,779	470,000	-22%	470,000	0%
Transfer Out	-	-	-	-	8,535		8,535	0%
Operating Expenditures	\$ 121,218	481,033	740,779	740,779	515,000	-30%	515,000	0%
Net Impact of Operations	\$ 278,718	6,263	(315,779)	(218,917)	8,720	-103%	33,960	289%
Net Contribution / (Use)	\$ 278,718	6,263	(315,779)	(218,917)	8,720	-103%	33,960	289%
Projected Fund Balance at June 30	278,718	284,981	(30,798)	66,064	74,784		108,744	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- The level of expenditures has leveled as the initial “start-up” costs for the program have already occurred. Consistent with the plan, the fund will remain balanced with activities planned consistent with the level of revenues.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Continuation of First Fridays.
- Sponsor Napa ArtWalk 2012.
- Expand “DoNapa.com” and promote Social Media connections.
- Promote activities funded through TID applications.

Public Art Fund

Fund Overview:

The Public Art Fund accounts for contributions paid by developers in lieu of integrating public art on-site as part of a new commercial development application. These resources are used to fund public art and cultural programming and development of public art consistent with the Public Art Master Plan.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	65,915	337,172	43,000	16,869	-	-100%	-	
Investment Earnings	1,039	6,021	100	3,500	1,000	900%	1,000	0%
Revenues Total	\$ 66,954	343,193	43,100	20,369	1,000	-98%	1,000	0%
Category Expenditure Summary								
Services	-	3,000	-	25,000	10,000	-	10,000	0%
Capital Outlay	-	-	25,000	-	-	-100%	-	
Operating Transfer Out	-	26,927	93,073	-	319	-100%	319	0%
Operating Expenditures	\$ -	29,927	118,073	25,000	10,319	-91%	10,319	0%
Net Impact of Operations	\$ 66,954	313,266	(74,973)	(4,631)	(9,319)	-88%	(9,319)	0%
Net Contribution / (Use)	\$ 66,954	313,266	(74,973)	(4,631)	(9,319)	-88%	(9,319)	0%
Projected Fund Balance at June 30	66,954	380,220	305,247	375,589	366,270		356,951	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Completion of Public Art Implementation Plan in FY 2012-13 (*Services* – expenditure)
- Reduction in *Operating Transfer Out* due to meeting funding obligation for the 9/11 memorial in FY 2012-13

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.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	-	22,500	-	-	-		-	
Investment Earnings	24,701	16,920	11,950	11,950	11,950	0%	11,950	0%
Revenues Total	\$ 24,701	39,420	11,950	11,950	11,950	0%	11,950	0%
Category Expenditure Summary								
Operating Expenditures	\$ -		-	-	-		-	
Net Impact of Operations	\$ 24,701	39,420	11,950	11,950	11,950	0%	11,950	0%
Net Contribution / (Use)	\$ 24,701	39,420	11,950	11,950	11,950	0%	11,950	0%
Projected Fund Balance at June 30	1,158,425	1,197,845	1,209,795	1,209,795	1,221,745		1,233,695	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- No major budget changes for this budget cycle.

Key Initiatives for FY 2013-14 & FY 2014-15:

- This fund will continue to accumulate parking impact fees to be utilized for construction of the parking structure in a future budget cycle.

Housing Impact Fee (Inclusionary) Fund

Fund Overview:

This fund includes fees paid in compliance with the City's housing impact fee ordinance for both residential and commercial properties. Developers of both residential and non-residential projects are deemed to have created a need for additional affordable housing and are charged a housing impact fee based on the size and type of project.

The fees collected are primarily used for the development of new affordable housing.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Conversion from the Inclusionary Housing Ordinance to a Palmer-compliant Housing Impact Fees Ordinance
- Awarded final reservations of funds totaling \$3,405,644 for three affordable rental projects.

Revenue / Expenditure Detail:

	2010-11	2011-12	2012-13	2012-13	2013-14	%	2014-15	%
	Actual	Actual	Budget	Projected	Adopted	Change	Adopted	Change
Category Revenue Summary								
Charges for Services	380,937	533,648	230,000	233,376	-	-100%	-	
Investment Earnings	95,699	73,367	27,694	37,945	28,544	3%	12,017	-58%
Revenues Total	\$ 476,636	607,015	257,694	271,321	28,544	-89%	12,017	-58%
Category Expenditure Summary								
Salaries and Wages	58,283	59,518	95,589	78,324	67,923	-29%	81,503	20%
Benefits	10,187	20,983	39,917	30,461	28,820	-28%	37,050	29%
Materials and Supplies	6	58	2,987	411	2,987	0%	2,987	0%
Services	116,977	23,590	3,442,187	61,655	3,457,559	0%	52,392	-98%
Transfers Out	941	2,117	2,417	2,417	2,059	-15%	2,063	0%
Operating Expenditures	\$ 186,394	106,266	3,583,097	173,268	3,559,348	-1%	175,995	-95%
Net Impact of Operations	\$ 290,242	500,749	(3,325,403)	98,053	(3,530,804)	6%	(163,978)	-95%
Net Contribution / (Use)	\$ 290,242	500,749	(3,325,403)	98,053	(3,530,804)	6%	(163,978)	-95%
Projected Fund Balance at June 30	4,503,486	5,004,235	1,678,832	5,102,288	1,571,484		1,407,506	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Reduction in *Charges for Services* related to not projecting revenue until the time it is received. Budget adjustments will be processed when funds are received.
- Reduction in FY 2013-14 and subsequent increase in FY 2014-15 in *Salaries and Wages* and *Benefits* is related to the anticipated timing of new projects requiring staff support.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Affordable housing developments will be funded as opportunities arise.
- The budget includes \$3,405,644 in FY 2013-14 for the purpose of funding the three projects previously selected through a NOFA process. This will increase the affordable housing inventory within the City of Napa.
- The identified funding will improve or increase the affordable housing stock by 123 units.

Community Development Block Grant (CDBG) Fund

Fund Overview:

This fund accounts for Federal grants received under the Community Development Block Grant Act of 1974. 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 FY 2011-12 & FY 2012-13:

- Completed rehabilitation of five supportive housing projects under the Non-Profit Capital Improvement Program in 2012.
- Reprogrammed unused prior year funding totaling approximately \$191,000 to recapitalize the Housing Rehabilitation Loan Fund.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Intergovernmental	1,048,607	621,017	825,927	677,083	493,589	-40%	493,589	0%
Charges for Services	29,735	563	-	245	-	-	-	-
Revenues Total	\$ 1,078,342	621,580	825,927	677,328	493,589	-40%	493,589	0%
Category Expenditure Summary								
Salaries and Wages	98,728	94,406	111,744	113,283	108,215	-3%	104,225	-4%
Benefits	19,270	36,957	47,218	47,496	45,001	-5%	45,367	1%
Materials and Supplies	2,963	2,065	4,791	6,971	6,835	43%	5,049	-26%
Services	586,690	348,656	181,769	174,668	129,835	-29%	134,827	4%
Transfers Out	509,225	139,492	558,583	334,910	203,703	-64%	204,121	0%
Operating Expenditures	\$ 1,216,876	621,576	904,105	677,328	493,589	-45%	493,589	0%
Net Impact of Operations	\$ (138,534)	4	(78,178)	-	-	-100%	-	-
Net Contribution / (Use)	\$ (138,534)	(4)	(78,178)	-	-	-100%	-	0%
Projected Fund Balance at June 30	-	-	(78,178)	-	-	-	-	-

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Reduction in *Intergovernmental* is related to several factors. Due to federal sequestration; CDBG funding is expected to decrease by 5%. The reduction is also due to \$178,000 awarded for capital projects in FY 2011-12 carried forward into FY2012/13 which increased FY 2012-13's revenue. Finally, approximately \$123,000 of the CDBG revenue is shown in the Housing Rehabilitation Loan Fund in FY 2013-14.
- Adjustments in *Materials and Supplies* in FY 2013-14 (increase) and FY 2014-15 (decrease) requested to meet the anticipated annual need.
- Reduction to *Services* and *Transfers Out* in FY 2013-14 is related to the reduction of CDBG funding available for activities due to the federal sequestration.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Implementation of the goals identified in the Consolidated Plan and the Analysis of Impediments to Fair Housing Choice.
- Successful implementation of the CDBG Program in FY 2013-14 and FY 2014-15.
- Completion of identified Sidewalk Infill and ADA Handicapped Accessibility Projects.
- Continue funding the Housing Rehabilitation Loan Program.
- Continue funding the CANV Homeless Shelter, NEWS Bi-lingual Counselor and Fair Housing Activities.

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, 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 units. The Program provides low interest amortized loans, 0% deferred payment loans, and emergency repair grants.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Revised guidelines were adopted in FY 2012-13. Major changes included lowered interest rates and the implementation of emergency repair grants.
- A total of ten owner occupied homes and three rental units were rehabilitated. All of the units are or will be occupied by low-income households. .
- Provided a \$700,000 housing rehabilitation loan to the Housing Authority to help fund renovations at the Housing Authority's 50-unit senior apartment complex, Laurel Manor, in 2013.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Intergovernmental	-	-	191,131	5,000	122,894	-36%	122,895	0%
Charges for Services	433,196	69,977	33,500	178,671	63,316	89%	63,316	0%
Miscellaneous Revenues	39,761	-	-	-	-	-	-	-
Revenues Total	\$ 472,957	69,977	224,631	183,671	186,210	-17%	186,211	0%
Category Expenditure Summary								
Services	161,237	164,713	1,067,270	873,619	313,516	-71%	210,401	-33%
Transfers Out			326	326		-100%		
Operating Expenditures	\$ 161,237	164,713	1,067,596	873,945	313,516	-71%	210,401	-33%
Net Impact of Operations	\$ 311,720	(94,736)	(842,965)	(690,274)	(127,306)	-85%	(24,190)	-81%
Net Contribution / (Use)	\$ 311,720	(94,736)	(842,965)	(690,274)	(127,306)	-85%	(24,190)	-81%
Projected Fund Balance at June 30	937,375	842,639	(326)	152,365	25,059		869	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Reduction of *Intergovernmental* funding based on allocations approved by Council.
- Increase in *Charges for Services* related to loan repayments that will be received from the Housing Authority for renovations at Laurel Manor.
- Reduction in *Services* related to the reduced funding available for projects due to several large rental rehabilitation loans made in FY 2012-13.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Continue to fund housing rehabilitation loans and emergency repair grants.

HOME Program Fund

Fund Overview:

This fund accounts for Federal grants received under the HOME Investment Partnership Program that is administered by the State of California and program income received from the repayment of previous loans. These funds are used to provide down payment assistance to low-income first-time homebuyers.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Applied for and received award of \$700,000 in grant funds in FY2012-13.
- Assisted nine low income households with down payment assistance loans.
- Conducted monthly first time homebuyer education classes with local realtors and mortgage lenders.
- Conducted outreach and education with various non-profit housing agencies.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Intergovernmental	306,848	412,213	700,000	(1)	381,500		241,066	-37%
Charges for Services	118,452	85,884	51,017	119,748	35,000	-31%	35,000	0%
Investment Earnings	3,373	1,728	-	1,543	1,000		1,000	0%
Revenues Total	\$ 428,673	499,825	751,017	121,290	417,500	-44%	277,066	-34%
Category Expenditure Summary								
Salaries and Wages	23,086	12,521	2,602	6,080	20,204	676%	14,929	-26%
Benefits	4,225	5,741	1,466	2,910	9,355	538%	7,005	-25%
Materials and Supplies	587	31	-	290	487		623	28%
Services	363,695	470,287	750,000	59,840	384,058	-49%	252,096	-34%
Transfers Out	17,196	4,716	497	497	3,396	583%	2,413	-29%
Operating Expenditures	\$ 408,789	493,296	754,565	69,617	417,500	-45%	277,066	-34%
Net Impact of Operations	\$ 19,884	6,529	(3,548)	51,673	-	-100%	-	
Net Contribution / (Use)	\$ 19,884	6,529	(3,548)	51,673	-	-100%	-	0%
Projected Fund Balance at June 30	135,303	141,832	138,284	193,505	193,505		193,505	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Decrease in *Intergovernmental* revenues is related to the revenues from the \$700K grant awarded in FY 2012-13 being received during FY 2013-14 and FY 2014-15.
- Increases in all expenditure categories (*Salaries and Wages, Benefits, Materials and Supplies, Services, and Transfers Out*), related to required activities in support of the \$700K grant awarded in FY 2012-13.

Key Initiatives for FY 2013-14 & FY 2014-15:

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

CalHome Program Fund

Fund Overview:

This fund accounts for State grants received under the CalHome Program and program income received from the repayment of previous loans. These funds are used to provide down payment assistance to low-income first-time homebuyers.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Applied for and was awarded \$1,000,000 in grant funds in FY 2012-13.
- Assisted eight low income households with down payment assistance loans.
- Conducted monthly first time homebuyer education classes with local realtors and mortgage lenders.
- Conducted outreach and education with various non-profit housing agencies.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Intergovernmental	300,000	150,000	360,000	360,000	640,000	78%	-	-100%
Charges for Services	-	2,000	-	22,797	-		-	
Investment Earnings	1,486	1,927	-	500	500		500	0%
Revenues Total	\$ 301,486	153,927	360,000	383,297	640,500	78%	500	-100%
Category Expenditure Summary								
Salaries and Wages	8,329	44	11,500	10,000	-	-100%	-	
Benefits	1,323	13	-	1,620	-		-	
Materials and Supplies	33	-	500	-	-	-100%	-	
Services	212,097	176,536	348,000	348,000	640,000	84%	22,000	-97%
Operating Expenditures	\$ 221,782	176,593	360,000	359,620	640,000	78%	22,000	-97%
Net Impact of Operations	\$ 79,704	(22,666)	-	23,677	500		(21,500)	-4400%
Net Contribution / (Use)	\$ 79,704	(22,666)	-	23,677	500	0%	(21,500)	-4400%
Projected Fund Balance at June 30	107,078	84,412	84,412	130,755	131,255		109,755	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Increase in *Intergovernmental* revenues, and *Services* related to grant funds awarded in FY 2012-13.
- The decreases in revenue and expenditures in FY 2014-15 relate to CalHome grant funds are anticipated to be fully utilized in FY 2013-14. Any residual balance in fund is anticipated to be used to provide one first time homebuyer loan in FY 2014-15.

Key Initiatives for FY 2013-14 & FY 2014-15:

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

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 FY 2011-12 & FY 2012-13:

- Maintenance responsibilities assigned to Parks and Recreation Department to gain efficiencies to providing maintenance.
- Matched revenue collections within the districts with level of maintenance.
- Established a priority maintenance schedule for routine tasks.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Property Tax	7,520.00	-	340,000	-	-		-	
Charges for Services	812,902	796,124	488,101	809,501	817,490	67%	817,490	0%
Investment Earnings	54,655	32,669	47,561	49,420	50,275	6%	50,275	0%
Operating Transfer In	1,683,181	-	-	-	-		-	
Revenues Total	\$ 2,558,258	828,793	875,662	858,921	867,765	-1%	867,765	0%
Category Expenditure Summary								
Salaries and Wages	74,286	62,240	52,444	74,344	219,895	319%	226,282	3%
Benefits	30,509	18,568	66,783	27,655	60,476	-9%	65,315	8%
Materials and Supplies	28,945	5,234	4,987	7,936	16,072	222%	16,072	0%
Services	58,563	40,097	45,726	41,951	42,583	-7%	44,253	4%
Capital Outlay	890,395	-	64,000	8,200	58,350	-9%	58,350	0%
Transfers Out	731,176	1,224,720	974,613	317,989	412,860	-58%	225,883	-45%
Operating Expenditures	\$ 1,813,874	1,350,859	1,208,553	478,075	810,236	-33%	636,155	-21%
Net Impact of Operations	\$ 744,384	(522,066)	(332,891)	380,846	57,529	-117%	231,610	303%
Net Contribution / (Use)	\$ 744,384	(522,066)	(332,891)	380,846	57,529	-117%	231,610	303%
Projected Fund Balance at June 30	2,643,058	2,120,992	1,788,101	2,501,838	2,559,367		2,790,977	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Increase in *Salaries and Wages* is due to the revised methodology of appropriating all assessment revenue for maintenance use and activities.
- Increase in *Materials and Supplies* is due to those costs being directly charged to the assessment district and not being subsidized by the General Fund.
- Decrease in *Transfers Out* is due to labor costs being directly charged to the assessment districts rather than offsetting the labor in the operating budget.
- Use fund balance to offset expenditures of capital outlay for equipment costs that exceed available current year revenue.

Key Initiatives for FY 2013-14 & FY 2014-15:

- 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.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Management of yearly events including: Chefs' Market, Main Street Reunion Car Show, Wine, Crafts & Jazz Festival, and Christmas Parade
- Pedestrian signage program
- Sidewalk Cleaning program

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	99,773	101,765	107,161	107,161	107,000	0%	110,000	3%
Investment Earnings	28	151	150	100	150	0%	150	0%
Revenues Total	\$ 99,801	101,916	107,311	107,261	107,150	0%	110,150	3%
Category Expenditure Summary								
Services	99,765	101,765	107,311	107,602	107,150	0%	110,150	3%
Operating Expenditures	\$ 99,765	101,765	107,311	107,602	107,150	0%	110,150	3%
Net Impact of Operations	\$ 36	151	-	(341)	-		-	
Net Contribution / (Use)	\$ 36	151	-	(341)	-	0%	-	0%
Projected Fund Balance at June 30	190	341	341	-	-		-	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- No significant budget changes. A balanced budget is proposed for both FY 2013-14 and FY 2014-15.

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.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Conduct familiarization (FAM) tours with media, concierges, and event planners.
- Conduct year-round advertising and promotions, including print media, radio and video marketing.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	19,857	22,419	26,790	26,790	25,400	-5%	25,400	0%
Investment Earnings	12	53	30	30	35	17%	36	3%
Revenues Total	\$ 19,869	22,472	26,820	26,820	25,435	-5%	25,436	0%
Category Expenditure Summary								
Services	19,857	22,419	26,820	27,297	25,435	-5%	25,436	0%
Operating Expenditures	\$ 19,857	22,419	26,820	27,297	25,435	-5%	25,436	0%
Net Impact of Operations	\$ 12	53	-	(477)	-		-	
Net Contribution / (Use)	\$ 12	53	-	(477)	-	0%	-	0%
Projected Fund Balance at June 30	424	477	-	(0)	(0)		(0)	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- No significant budget changes – A balanced budget is proposed for both FY 2013-14 and FY 2014-15.

Land Development Tax Fund

Fund Overview:

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

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Began engineering work on Fire Station 1 roof retrofit.
- Began engineering work on JFK Boat Ramp Dredging.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	9,201	7,537	10,000	20,000	10,000	0%	10,000	0%
Investment Earnings	195	4,765	240	3,000	3,000	1150%	3,000	0%
Transfer In from CIP	495,468							
Revenues Total	\$ 504,864	12,302	10,240	23,000	13,000	27%	13,000	0%
Category Expenditure Summary								
Transfers Out	-	35,267	350,000	350,000	-	-100%	-	
Operating Expenditures	\$ -	35,267	350,000	350,000	-	-100%	-	
Net Impact of Operations	\$ 504,864	(22,965)	(339,760)	(327,000)	13,000	-104%	13,000	0%
Net Contribution / (Use)	\$ 504,864	(22,965)	(339,760)	(327,000)	13,000	-104%	13,000	0%
Projected Fund Balance at June 30	511,731	488,766	149,006	161,766	174,766		187,766	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- No major budget changes for this budget cycle.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Continue work on Fire Station 1 seismic retrofit.
- Continue work on JFK Boat Ramp Dredging.

Public Safety Programs Fund

Fund Overview:

The Public Safety Programs Fund accounts for donations towards Youth Services/Diversion Programs. This fund was established with a \$15,720 donation in FY 2010-11 specifically identified for youth programs. These funds will be used to purchase supplies and services that support youth programs provided by the Police Department.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Investment Earnings	236	446	-	250	250		250	0%
Miscellaneous Revenues	15,860	-	1,000	-	1,000	0%	1,000	0%
Revenues Total	\$ 16,096	446	1,000	250	1,250	25%	1,250	0%
Category Expenditure Summary								
Materials and Supplies	-	628	9,372	-	5,000	-47%	5,000	0%
Operating Expenditures	\$ -	628	9,372	-	5,000	-47%	5,000	0%
Net Impact of Operations	\$ 16,096	(182)	(8,372)	250	(3,750)	-55%	(3,750)	0%
Net Contribution / (Use)	\$ 16,096	(182)	(8,372)	250	(3,750)	-55%	(3,750)	0%
Projected Fund Balance at June 30	16,096	15,914	7,542	16,164	12,414		8,664	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Reduction in *Materials and Supplies* related to the metered use of available fund balance for Youth Services Programs.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Continue Youth Services / Diversion Program through FY 2014-15.

Parking Security Fund

Fund Overview:

The Parking Security Fund accounts for parking fines and permits. These resources provide for the parking enforcement, security in the City's downtown parking facilities, including four parking garages and surrounding areas. Security and enforcement activities are managed by the Police Department.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	249,652	284,739	318,000	318,000	318,000	0%	318,000	0%
Investment Earnings	13,208	3,084	11,600	4,000	8,000	-31%	8,500	6%
Transfers In	92,682	92,682	92,682	92,682	92,682	0%	92,682	0%
Revenues Total	\$ 355,542	380,505	422,282	414,682	418,682	-1%	419,182	0%
Category Expenditure Summary								
Salaries and Wages	117,033	123,653	114,792	123,289	127,812	11%	127,726	0%
Benefits	59,450	66,527	68,335	67,792	71,003	4%	75,286	6%
Materials and Supplies	6,048	38,303	25,475	5,000	25,275	-1%	25,275	0%
Services	42,260	63,896	101,087	80,005	101,843	1%	102,592	1%
Capital Outlay	69,806	13,637	-	-	-	-	-	-
Transfers Out	367,677	57,447	58,826	58,825	13,576	-77%	13,576	0%
Operating Expenditures	\$ 662,274	363,463	368,515	334,911	339,509	-8%	344,455	1%
Net Impact of Operations	\$ (306,732)	17,042	53,767	79,771	79,173	47%	74,727	-6%
Net Contribution / (Use)	\$ (306,732)	17,042	53,767	79,771	79,173	47%	74,727	-6%
Projected Fund Balance at June 30	455,842	472,884	526,651	552,655	631,828		706,555	

Major Budget Changes for FY 2013-14 & FY 2013-14:

- Reduction of *Investment Earnings* needed to correct budget
- Increase in *Salaries and Wages* needed to correct budget – The salary budget in FY 2012-13 is understated.
- The *Transfer Out* to General Fund is in support of Indirect Cost calculated through the Cost Allocation Plan. This support is split between the Parking Security and Parking Maintenance Funds. Adjustments to the transfers are calculated each year based on the indirect support provided to each activity.

Parking Maintenance Fund

Fund Overview:

The Parking Maintenance and Security 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 parking facilities, including four parking garages.

Maintenance activities are managed by the Parks and Recreation Services Department. Security and enforcement activities are managed by the Police Department. The 5th Street Garage is maintained jointly between the City, the County, and private property owners along the nearby riverfront, under a cooperative agreement that is managed by the County.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Completed installation of new awning over the Pearl Street Garage Elevator
- Restored to full operation the Clay Street Elevator
- Completed lighting retrofit in the 2nd Street Garage

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Adopted	% Change	2014-15 Adopted	% Change
Category Revenue Summary								
Charges for Services	136,598	162,312	135,000	160,000	160,000	19%	160,000	0%
Investment Earnings	86,584	110,018	40,750	65,500	65,200	60%	65,200	0%
Transfers In	393,134	70,000	39,132	39,132	70,000	79%	70,000	0%
Revenues Total	\$ 616,316	342,330	214,882	264,632	295,200	37%	295,200	0%
Category Expenditure Summary								
Salaries and Wages	1,727	16,266	337	10,075	19,700	5746%	19,700	0%
Benefits	427	4,240	239	3,155	2,323	872%	2,323	
Materials and Supplies	47,301	42,177	95,591	71,711	96,672	1%	96,672	0%
Services	63,235	88,241	96,776	187,096	95,008	-2%	95,014	0%
Capital Outlay	63,445	-	-	-	-		-	
Transfers Out	11,800	127,053	295,856	145,834	53,940	-82%	3,940	-93%
Operating Expenditures	\$ 187,935	277,977	488,799	417,871	267,643	-45%	217,649	-19%
Net Impact of Operations	\$ 428,381	64,353	(273,917)	(153,239)	27,557	-110%	77,551	181%
Net Contribution / (Use)	\$ 428,381	64,353	(273,917)	(153,239)	27,557	-110%	77,551	181%
Projected Fund Balance at June 30	531,497	595,850	321,933	442,611	470,168		547,719	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Increased *Operating Transfer In*: The General Fund Contributes to the cost of the maintenance contract for the 5th Street Garage, not to exceed \$70,000 per year; prior year expenses reflected cost savings from lighting retrofit program.
- Increase in part time salaries/benefits in direct response for 7 day per week maintenance demands in parking facilities
- Decrease Transfer Out due to elimination the transfer to General Fund as a contribution to help offset labor costs for maintenance and administrative staff oversight.
- A \$50,000 Parking Sweeper is planned for purchase in FY 2013-14, and is shown as a Transfer Out to the Fleet fund.

Key Initiatives for FY 2013-14 & FY 2014-15:

- Increased staff hours will provide increased maintenance and facilities services.

Golf Fund

Fund Overview:

The Golf Fund accounts for the lease agreement of the City-owned, 18-hole golf course at Kennedy Park in south Napa. The Municipal Golf Course amenities include a driving range, an electric golf cart facility, and food and beverage service. Programs offered include tournaments, lessons, and clinics. Services also include a Pro-Shop and cart rentals. An on-line reservation system is in place to reserve tee times and to obtain more information on the facility.

Major Accomplishments in FY 2011-12 & FY 2012-13:

- Converted the management agreement to a lease agreement for the facility effective May 15, 2013.

Revenue / Expenditure Detail:

	2010-11 Actual	2011-12 Actual	2012-13 Budget	2012-13 Projected	2013-14 Proposed	% Change	2014-15 Proposed	% Change
Category Revenue Summary								
Intergovernmental	70,000	85,000	-	-	-		-	
Charges for Services	1,393,806	1,494,876	1,709,137	1,450,000	-	-100%	-	
Interest	(6,170)	(10,359)	-	(4,000)	-		-	
Miscellaneous	-	-	-	-	2,000		2,000	
Operating Transfer In	70,000	100,000	125,000	125,000	-		-	
Revenues Total	1,527,636	1,669,517	1,834,137	1,571,000	2,000	-100%	2,000	0%
Category Expenditure Summary								
Materials & Supplies	595	91,726	90,889	200,000	-	-100%	-	
Services	1,615,676	1,532,544	1,606,997	1,613,820	30	-100%	30	0%
Capital Outlay	161,947	159,214	59,700	-	-	-100%	-	
Debt Service	-	-	30,600	-	30,600	0%	30,600	0%
Operating Transfer Out	31,045	-	-	-	-		-	
Operating Expenditures	1,809,263	1,783,484	1,788,186	1,813,820	30,630	-98%	30,630	0%
Net Impact of Operations	\$ (281,627)	(113,967)	45,951	(242,820)	(28,630)	-162%	(28,630)	0%
Net Contribution / (Use)	\$ (281,627)	(113,967)	45,951	(242,820)	(28,630)	-162%	(28,630)	4%
Projected Fund Balance at June	\$ (560,660)	\$ (674,627)	(628,676)	(917,447)	(946,077)		(974,707)	

Major Budget Changes for FY 2013-14 & FY 2014-15:

- Conversion of a management agreement (where the revenues and expenditures are included in the City financials) to a lease agreement.

Key Initiatives for FY 2013-14 & FY 2014-15:

- None.