

## Council Budget Amendment

Journal # 92P3

The City Council hereby approves the budget adjustments for each City fund's revenue and expenditure budget set forth in this Council Budget Amendment for Fiscal Year 2026. For both the Revenue Budget and Expenditure Budget columns, budget increases are shown with positive numbers and budget decreases with negative numbers.

| <b>Fund</b> | <b>Fund Name</b>               | <b>Revenue<br/>Budget Increase /<br/>(Decrease)</b> | <b>Expenditure Budget<br/>Increase / (Decrease)</b> |
|-------------|--------------------------------|-----------------------------------------------------|-----------------------------------------------------|
| 100         | General                        | -                                                   | 2,000,000.00                                        |
| 101         | General Non-Recurring          | 20,080,000.00                                       | 20,080,000.00                                       |
| 102         | Measure G                      | -                                                   | -                                                   |
| 110         | General ARPA                   | -                                                   | -                                                   |
| 201         | Gas Tax                        | -                                                   | -                                                   |
| 202         | RMRA                           | -                                                   | -                                                   |
| 204         | Red Light Camera               | -                                                   | -                                                   |
| 205         | Measure T Road Maint           | -                                                   | -                                                   |
| 206         | Measure U                      | -                                                   | -                                                   |
| 207         | Golf Course                    | -                                                   | -                                                   |
| 208         | Enhanced Infra Financing Distr | -                                                   | -                                                   |
| 210         | DIF Big Ranch                  | -                                                   | -                                                   |
| 211         | DIF Fire/Paramedic             | -                                                   | -                                                   |
| 212         | DIF Affordable Housing         | -                                                   | -                                                   |
| 213         | DIF Las Flores Rec Center      | -                                                   | -                                                   |
| 214         | DIF Linda Vista                | -                                                   | -                                                   |
| 215         | DIF Lone Oak Drainage          | -                                                   | -                                                   |
| 216         | DIF N Jefferson Parks          | -                                                   | -                                                   |
| 217         | DIF N Jefferson Traffic        | -                                                   | -                                                   |
| 218         | DIF Orchard Parks              | -                                                   | -                                                   |
| 219         | DIF Orchard Traffic            | -                                                   | -                                                   |
| 220         | DIF Park Acq & Dev             | -                                                   | 12,510,000.00                                       |
| 221         | DIF Parking                    | -                                                   | -                                                   |
| 222         | DIF Redwood Rd                 | -                                                   | -                                                   |
| 223         | DIF Street Improvement         | -                                                   | -                                                   |
| 224         | DIF Underground Utility        | -                                                   | -                                                   |
| 225         | Fair Share Contrib/Mitigat     | -                                                   | -                                                   |
| 230         | Public Art                     | -                                                   | -                                                   |
| 232         | Property Development Tax       | -                                                   | -                                                   |
| 234         | Public Infrastructure In Lieu  | -                                                   | -                                                   |
| 236         | Parking                        | -                                                   | -                                                   |
| 238         | Alston Park Trust              | -                                                   | -                                                   |
| 240         | Youth Services Diversion Prog  | -                                                   | -                                                   |
| 242         | Fire Education Programs        | -                                                   | -                                                   |
| 255         | Measure F 1% TOT Aff Hsg       | -                                                   | -                                                   |
| 260         | CDBG                           | -                                                   | -                                                   |
| 270         | HOME Program                   | -                                                   | -                                                   |
| 275         | CalHome Program                | -                                                   | -                                                   |

| Fund | Fund Name                     | Revenue                      | Expenditure                  |
|------|-------------------------------|------------------------------|------------------------------|
|      |                               | Budget Increase / (Decrease) | Budget Increase / (Decrease) |
| 285  | Perm Local Housing Allocation | -                            | -                            |
| 290  | Damage Reimbursement          | -                            | -                            |
| 291  | Opioid Settlement             | -                            | -                            |
| 292  | Police Department Grants      | -                            | -                            |
| 293  | Fire SR                       | -                            | -                            |
| 294  | Parks and Recreation SR       | -                            | -                            |
| 295  | Public Works SR               | -                            | -                            |
| 296  | Community Development SR      | -                            | -                            |
| 297  | Administration SR             | -                            | -                            |
| 300  | City Capital Projects         | -                            | 5,570,000.00                 |
| 302  | Streets and Sidewalk Fund     | -                            | -                            |
| 401  | AD Altavina Maint Dist        | -                            | -                            |
| 402  | AD Chaudhary Estates          | -                            | -                            |
| 403  | AD Dry Creek Village          | -                            | -                            |
| 404  | AD Fox Ridge                  | -                            | -                            |
| 405  | AD Glencar Estates            | -                            | -                            |
| 406  | AD Hill View Park             | -                            | -                            |
| 407  | AD Hyde Park I                | -                            | -                            |
| 408  | AD Lake Park                  | -                            | -                            |
| 409  | AD Linda Vista                | -                            | -                            |
| 410  | AD Mills                      | -                            | -                            |
| 411  | AD Napa Valley Corp Park      | -                            | -                            |
| 412  | AD Oak Ridge                  | -                            | -                            |
| 413  | AD Orchard Estates            | -                            | -                            |
| 414  | AD Oxford Garden              | -                            | -                            |
| 415  | AD Rancho Las Flores          | -                            | -                            |
| 416  | AD River Park Maintenance     | -                            | -                            |
| 417  | AD Silverado Creek            | -                            | -                            |
| 418  | AD Sunrise Meadows            | -                            | -                            |
| 419  | AD Tierra Grove               | -                            | -                            |
| 420  | AD Trancas                    | -                            | -                            |
| 421  | AD Vineyard Vista             | -                            | -                            |
| 422  | AD Walnut Grove               | -                            | -                            |
| 423  | AD Woodside                   | -                            | -                            |
| 424  | Storm Drain Fees              | -                            | -                            |
| 430  | Tourism Improvement District  | -                            | -                            |
| 432  | Business Dist Downtown        | -                            | -                            |
| 434  | Business Dist Oxbow           | -                            | -                            |
| 436  | Prop & Business Impr District | -                            | -                            |
| 510  | Materials Diversion-Operating | -                            | -                            |
| 511  | Materials Diversion-CIP       | -                            | -                            |
| 519  | Materials Diversion-NR        | -                            | -                            |
| 530  | Water Utility-Operating       | -                            | -                            |
| 531  | Water Utility-CIP             | -                            | -                            |
| 539  | Water Utility-NR              | -                            | -                            |
| 610  | Fleet                         | -                            | -                            |
| 611  | Fleet Fire Apparatus          | -                            | -                            |

| Fund | Fund Name                   | Revenue                      | Expenditure Budget    |
|------|-----------------------------|------------------------------|-----------------------|
|      |                             | Budget Increase / (Decrease) | Increase / (Decrease) |
| 630  | Information Technology      | -                            | -                     |
| 640  | General Liability           | -                            | -                     |
| 641  | Workers Compensation        | -                            | -                     |
| 642  | Unemployment                | -                            | -                     |
| 650  | Postemployment Benefits     | -                            | -                     |
| 660  | Equipment Replacement       | -                            | -                     |
| 701  | Gasser CFD                  | -                            | -                     |
| 841  | Laurel Manor                | -                            | -                     |
| 842  | Seminary Street             | -                            | -                     |
| 843  | Section 8                   | -                            | -                     |
| 844  | 20% Low/Mod Income          | -                            | -                     |
| 846  | Local Housing               | -                            | -                     |
| 847  | Continuum of Care Program   | -                            | -                     |
| 848  | Housing 5% RDA Supplemental | -                            | -                     |

|       |               |               |
|-------|---------------|---------------|
| Total | 20,080,000.00 | 40,160,000.00 |
|-------|---------------|---------------|

#### Interfund Transfers:

The above Council Budget Amendment includes the following Interfund Transfers:

| Fund | Fund Name             | Transfer In / | Transfer Out / |
|------|-----------------------|---------------|----------------|
|      |                       | Revenue       | Expenditure    |
| 100  | General               | -             | 2,000,000.00   |
| 101  | General Non-Recurring | 20,080,000.00 | -              |
| 220  | DIF Park Acq & Dev    | -             | 12,510,000.00  |
| 300  | City Capital Projects | -             | 5,570,000.00   |

#### CIP Projects:

The above Council Budget Amendment includes the following CIP Project Budget Changes:

| Project | Project Name | Revenue                      | Expenditure Budget    |
|---------|--------------|------------------------------|-----------------------|
|         |              | Budget Increase / (Decrease) | Increase / (Decrease) |
|         |              |                              |                       |
|         |              |                              |                       |
|         |              |                              |                       |
|         |              |                              |                       |
|         |              |                              |                       |
|         |              |                              |                       |

I hereby certify that the forgoing Council Budget Amendment was duly approved by the City Council

| Fund | Fund Name | Revenue                         |                                             |
|------|-----------|---------------------------------|---------------------------------------------|
|      |           | Budget Increase /<br>(Decrease) | Expenditure Budget<br>Increase / (Decrease) |

of the City of Napa at a public meeting held on September 16, 2025.

City Clerk Signature \_\_\_\_\_

Date of Council Approval \_\_\_\_\_