

CITY OF AMERICAN CANYON  
Parks Impact Fee Fund Analysis  
As of June 30, 2016

Park Impact Fees are collected to provide revenue for purchase and development of additional parks and recreational opportunities due to the additional impact of new residences

PARKS IMPACT FEE CAPITAL PROJECT ACTIVITY

Audited Beginning Fund Balance July 1, 2015 (Deficit)		\$ (112,885)
	Fiscal Year 2015 - 2016 Activity	<u>Actual</u>
Revenues:		
Park Development Fee		-
Interest Earnings		(472)
Total Revenues and Other Sources		<u>\$ (472)</u>
Expenditures:		
Total Expenditures		<u>\$ -</u>
Unaudited Fund Balance at June 30, 2016 (Deficit)		<u>\$ (113,357)</u>

Note: This fund has a deficit fund balance due to the significant decrease in Parks Impact Fee Revenues over the past years. This fund used to contribute to the Gymnasium Debt Service being transferred to the General Fund for the past years. Now that it can no longer sustain the debt service contribution, starting in FY 2014-2015, this fund no longer included transfers to the General Fund for the Gymnasium Debt Service.

CITY OF AMERICAN CANYON  
**Traffic Impact Fee Fund Analysis**  
 As of June 30, 2016

Traffic Impact Fee Fund are collected to reduce the impact of additional traffic related to new development

TRAFFIC IMPACT FEE CAPITAL PROJECT ACTIVITY

Audited Beginning Fund Balance July 1, 2015		\$ 2,562,680
	Fiscal Year 2015 - 2016 Activity	<u>Actual</u>
Revenues:		
Traffic Impact Fee		121,922
Grants - State & Local		7,436
Interest Earnings		11,475
Total Revenues and Other Sources		<u>\$ 140,833</u>
Expenditures:		
Other Professional Services:		
American Canyon Signal Interconnect		26,583
American Canyon PDA Right of Way Mapping		111,855
Transfers Out to CIP Fund		309,379
Total Expenditures		<u>\$ 447,816</u>
Unaudited Fund Balance at June 30, 2016		<u>\$ 2,255,697</u>
Unaudited Fund Balance:		
Fund Balance - Unassigned/Undesignated		\$ 1,894,279
Designated for SR29 South Corridor		290,736
Designated for SR29 Green Island Road		70,000
Designated for SR29 Crawford Way		682
Unaudited Fund Balance at June 30, 2016		<u>\$ 2,255,697</u>

CAPITAL PROJECTS

		Expenses
Capital Projects:		
SR29/NJ Road Intersection Improvement	TR12-0400	109,000
Theresa Avenue SR2S, Phase 3	TR13-0100	30,000
Devlin Road and Vine Trail Extension	TR14-0100	32,390
Park and Ride Facility	TR14-0300	7,781
GI Rd Reconstruction & Widening	TR16-0700	130,209
Total CIP Expenditures		<u>\$ 309,380</u>

CITY OF AMERICAN CANYON  
**Traffic Impact Fee Fund Analysis**  
 As of June 30, 2016

Below are fees received that are specifically designated:

Designated Fund Balances:	Amount
SR29 South Corridor - this can be spent anywhere along the south corridor. The amount could be used on TR12-0400 or TR13-0400.	\$ 290,736
SR29 Green Island Road - to be spent at Green Island and SR29 Intersection. This amount could be used on TR16-0700 (Green Island Widening) if project includes improvements to Green Island Road and SR29 Intersection.	\$ 70,000
SR29 Crawford Way - this can be spent at Crawford and SR29 Intersection. No project is planned for this amount at this time.	\$ 682

CITY OF AMERICAN CANYON  
 Civic Facilities Impact Fee Fund Analysis  
 As of June 30, 2016

Civic Facility Impact Fee are collected to provide additional space for City departments due to the impact of additional businesses and residents.

CIVIC IMPACT FEE CAPITAL PROJECT ACTIVITY

Audited Beginning Fund Balance July 1, 2015 (Deficit)	<u>\$ (1,222,196)</u>
Fiscal Year 2015 - 2016 Activity	<u>Actual</u>
Revenues:	
Civic Facilities Impact Fee	8,118
Interest Earnings	924
*Transfers in from General Fund	<u>1,436,893</u>
Total Revenues and Other Sources	<u>\$ 1,445,935</u>
Expenditures:	
	<u>0</u>
Total Expenditures	<u>\$ -</u>
Unaudited Fund Balance at June 30, 2016	<u>\$ 223,739</u>

\*Note: This fund had a \$1.5M loan in 2009 from the General Fund that was expensed to finance the construction of the Senior/Multi-Use Center (Reso 2009-91). City Council approved to write off the loan in FY 2015-16 (Reso 2015-87).

CITY OF AMERICAN CANYON  
**Affordable Housing Fee Fund Analysis**  
 As of June 30, 2016

The City accounts for fees collected from developers in lieu of providing affordable housing in an Affordable Housing Fund. Amounts collected are used for certain housing related expenses to maintain affordable housing in the community. Assistance is provided to low income and very low income residents for a variety of services including landlord tenant issues, section 8 housing voucher program, farm worker housing contribution, maintenance of qualifying city owned housing and administration of the City's rent stabilization ordinance.

AFFORDABLE HOUSING IN LIEU FEE CAPITAL PROJECT ACTIVITIES

Audited Beginning Fund Balance July 1, 2015	\$ 1,007,053
Fiscal Year 2015 - 2016 Activity	Actual
Revenues:	
Affordable Housing In Lieu Fee	50,000
Miscellaneous Revenue	15,603
Interest Earnings	1,909
Transfers In from Other Funds	15
Total Revenues and Other Sources	\$ 67,527
Expenditures:	
Personnel Cost	25,344
Other Professional Services:	
City of Napa - Affordable Housing Program Services	51,350
Fair Housing Napa Valley	20,000
Napa County Tax Collector	(4,584)
Down Payment Assistance Loan	50,000
Transfers to General Fund - Support Services	1,156
Total Expenditures	\$ 143,266
Unaudited Fund Balance at June 30, 2016	\$ 931,314

The properties purchased from this fund are:

Valle Vista Subdivision	\$ 402,490
189 Theresa	150,270
Total Properties purchased for resale	\$ 552,760

CITY OF AMERICAN CANYON  
**Water Capacity Fee Fund Analysis**  
 As of June 30, 2016

Water Capacity fees are collected to pay for expansion of water infrastructure and facilities.

WATER CAPACITY FEE CAPITAL PROJECT ACTIVITIES

Working Capital July 1, 2015		\$ 1,756,877
	Fiscal Year 2015 - 2016 Activity	<u>Actual</u>
Revenues:		
Capacity Fee		1,271,846
Total Revenues and Other Sources		<u>\$ 1,271,846</u>
Expenditures:		
Advances:		
Interest Expense - WW Capacity (3% Interest Rate)		
Various CIP Projects		105,971
Recycled Water Pump Station Upgrade		9,139
Green Island Road Recycled Waterline Project		32,100
Interest Expense - Water Operations (LAIF Interest Rate)		
Past operating deficits and CIP expenses		4,260
Interest Expense - Debt Service		
Vallejo Water Option 3 paid in full		45
Transfers to Capital Project Funds:		
Transfer to Cap Proj Fund - General Governmental		268,491
Total Expenditures		<u>\$ 420,006</u>
Total Resources Available at June 30, 2016		<u>\$ 2,608,717</u>

CAPITAL PROJECTS

		Expenses
Capital Projects:		
Master Plan Updates	PW14-0400	42,639
4th Lane on Newell	TR16-0100	225,852
Total Expenditures		<u>\$ 268,491</u>

Note: Interest Expenses made from this fund were for Internal Loans from Wastewater Capacity for various CIP projects and Water Operations for past operating deficits and CIP expenses. The Finance Committee will make a decision in FY 2016-17 whether to reclassify the loans for CIP projects as Transfers.

CITY OF AMERICAN CANYON  
Wastewater Capacity Fee Fund Analysis  
As of June 30, 2016

Wastewater Capacity fees are collected to pay for additional wastewater infrastructure and facilities.

WASTEWATER CAPACITY FEE CAPITAL PROJECT ACTIVITIES

Working Capital July 1, 2015 (Deficit)		\$ (503,191)
	Fiscal Year 2015 - 2016 Activity	<u>Actual</u>
Revenues:		
Wastewater Capacity Fee		799,069
Interest from Advances to Water Capacity		147,210
Interest from Advances to Wastewater Operations		5,477
Total Revenues and Other Sources		<u>\$ 951,756</u>
Expenditures:		
Debt Service:		
State Water Resource Control Board (WWTP Construction)		495,416
Transfers to Capital Project Funds:		
Transfer to Cap Proj Fund - General Governmental		25,974
Total Expenditures		<u>\$ 521,390</u>
Total Resources Available at June 30, 2016 (Deficit)		<u>\$ (72,825)</u>

CAPITAL PROJECTS

		Expenses
Capital Projects:		
Master Plan Updates	PW14-0400	25,974
Total Expenditures		<u>\$ 25,974</u>

Note: Interest Earnings from this fund were for Internal Loans to Water Capacity Fee Fund for Various CIP Projects and Wastewater Operations Fund for past operating deficits and CIP expenses. The Finance Committee will make a decision in FY 2016-17 whether to reclassify the loans for CIP projects as Transfers.