

CITY OF AMERICAN CANYON  
**Parks Impact Fee Fund Analysis**  
 As of June 30, 2017

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, 2016 (Deficit)	<u>\$ (113,358)</u>
Fiscal Year 2016 - 2017 Activity	<u>Actual</u>
Revenues:	
Park Development Fee	657,456
Interest Earnings	1,240
Total Revenues and Other Sources	<u>\$ 658,696</u>
Expenditures:	
Other Professional Services	0
Transfers Out to Gen Govtl CIP Fund	0
Total Expenditures	<u>\$ -</u>
Unaudited Fund Balance at June 30, 2017	<u>\$ 545,338</u>

Note: This fund had 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 is not including transfers to the General Fund for the Gymnasium Debt Service.

CITY OF AMERICAN CANYON  
 Traffic Impact Fee Fund Analysis  
 As of June 30, 2017

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, 2016		\$ 2,255,697
	Fiscal Year 2016 - 2017 Activity	<u>Actual</u>
Revenues:		
Traffic Impact Fee		861,981
Interest Earnings		21,287
Total Revenues and Other Sources		<u>\$ 883,269</u>
Expenditures:		
Other Professional Services:		
American Canyon PDA Right of Way Mapping		78,793
Transfers Out to Gen Govt CIP Fund		184,342
Total Expenditures		<u>\$ 263,135</u>
Unaudited Fund Balance at June 30, 2017		<u>\$ 2,875,830</u>
Unaudited Fund Balance:		
Fund Balance - Unassigned/Undesignated		\$ 2,514,412
Designated for SR29 South Corridor		291,418
Designated for SR29 Green Island Road		70,000
Unaudited Fund Balance at June 30, 2017		<u>\$ 2,875,830</u>

CAPITAL PROJECTS

		Expenses
Capital Projects:		
GI Rd Reconstruction & Widening	TR16-0700	179,513
GI Rd Reconstruction & Widening/Non Reimb Grnt	TR16-0701	4,830
Total CIP Expenditures		<u>\$ 184,342</u>

CITY OF AMERICAN CANYON  
Traffic Impact Fee Fund Analysis  
As of June 30, 2017

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.

\$ 291,418

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

CITY OF AMERICAN CANYON  
 Civic Facilities Impact Fee Fund Analysis  
 As of June 30, 2017

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, 2016		\$ 223,739
		<u>          </u>
	Fiscal Year 2016 - 2017 Activity	Actual
Revenues:		
Civic Facilities Impact Fee		266,682
Interest Earnings		5,670
Total Revenues and Other Sources		<u>\$ 272,351</u>
Expenditures:		
		<u>0</u>
Total Expenditures		\$ -
Unaudited Fund Balance at June 30, 2017		<u>\$ 496,090</u>

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CITY OF AMERICAN CANYON  
Affordable Housing Fee Fund Analysis  
As of June 30, 2017

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, 2016		<u>\$ 931,314</u>
Fiscal Year 2016 - 2017 Activity		<u>Actual</u>
Revenues:		
Affordable Housing In Lieu Fee		160,851
Interest Earnings		1,295
Gain on Sale		647,509
Transfers In from Other Funds		31
Total Revenues and Other Sources		<u>\$ 809,686</u>
Expenditures:		
Personnel Cost		26,469
Other Professional Services:		
City of Napa - Affordable Housing Program Services		52,083
Fair Housing Napa Valley - Fair Housing Program		25,000
Community Action of Napa Valley - Hope Center Funding		14,575
Napa Valley Community Foundation - Fair Housing and Tech Assistance		20,000
Napa County Tax Collector - 189 Theresa		86
Federal Express		23
Loans - Valley View Affordable Senior Housing		2,730,000
Total Expenditures		<u>\$ 2,868,236</u>
Unaudited Fund Balance at June 30, 2017		<u>\$ (1,127,237)</u>

The properties purchased from this fund are:

189 Theresa		\$ 150,270
Total Properties purchased for resale		<u>\$ 150,270</u>

CITY OF AMERICAN CANYON  
**Water Capacity Fee Fund Analysis**  
 As of June 30, 2017

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

WATER CAPACITY FEE CAPITAL PROJECT ACTIVITIES

Working Capital July 1, 2016		<u>\$ 2,760,232</u>
	Fiscal Year 2016 - 2017 Activity	<u>Actual</u>
Revenues:		
Capacity Fee		149,456
Federal Grant PDA		72,174
Total Revenues and Other Sources		<u>\$ 221,630</u>
Expenditures:		
North Bay Water Reuse		379,583
Advances:		
Interest Expense - WW Capacity (3% Interest Rate)		
Various CIP Projects		105,972
Recycled Water Pump Station Upgrade		9,140
Green Island Road Recycled Waterline Project		32,100
Interest Expense - Water Operations (LAIF Interest Rate)		
Past operating deficits and CIP expenses		7,450
Transfers to Capital Project Funds:		
Transfer to Cap Proj Fund - General Governmental		-
Total Expenditures		<u>\$ 534,245</u>
Total Resources Available at June 30, 2017		<u>\$ 2,447,618</u>

CAPITAL PROJECTS

		Expenses
Capital Projects:		
Total Expenditures		<u>\$ -</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 whether to reclassify the loans for CIP projects as Transfers.

CITY OF AMERICAN CANYON  
Wastewater Capacity Fee Fund Analysis  
As of June 30, 2017

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

WASTEWATER CAPACITY FEE CAPITAL PROJECT ACTIVITIES

Working Capital July 1, 2016 (Deficit)		<u>\$ (514,809)</u>
	Fiscal Year 2016 - 2017 Activity	<u>Actual</u>
Revenues:		
Wastewater Capacity Fee		134,944
Federal Grant - PDA		67,029
Interest from Advances to Water Capacity		156,790
Total Revenues and Other Sources		<u>\$ 358,763</u>
Expenditures:		
Debt Service:		
State Water Resource Control Board (WWTP Construction)		492,043
Transfers to Capital Project Funds:		
Transfer to Cap Proj Fund - General Governmental		6,687
Transfer to Cap Proj Fund - Wastewater CIP		22,290
Total Expenditures		<u>\$ 521,019</u>
Total Resources Available at June 30, 2017 (Deficit)		<u>\$ (677,066)</u>

CAPITAL PROJECTS

		Expenses
Capital Projects:		
Master Plan Updates	PW14-0400	6,687
1.5 MG Recycled Water Tank	RW15-0100	22,290
Total Expenditures		<u>\$ 28,977</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 whether to reclassify the loans for CIP projects as Transfers.