

City of Napa

Annual Report on Development Impact Fees with Required Five-Year Findings Fiscal Year Ending June 30, 2025



**Prepared by Finance Department
Presented to City Council on
December 16, 2025**

Table of Contents

<i>Big Ranch Specific Plan Area Development Impact Fee</i>	3
<i>Fire and Paramedic Development Impact Fee</i>	8
<i>High Priority Improvement Payback Fee (Linda Vista Specific Plan)</i>	12
<i>North Jefferson Park Fee</i>	17
<i>North Jefferson Street Improvement Fee</i>	20
<i>Orchard Avenue Area Park Fee</i>	23
<i>Solano Avenue/Orchard Avenue Traffic Mitigation Fee</i>	26
<i>Redwood Road Improvement Fee</i>	29
<i>Street Improvement Fee</i>	32
<i>Parking Impact Fee</i>	37
<i>Water Capacity Fees</i>	42
<i>Park Land Dedication Fee</i>	45
<i>Park Development Fee</i>	50
<i>Affordable Housing Impact Fee</i>	55

Big Ranch Specific Plan Area Development Impact Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to finance public infrastructure facilities, as identified in the Basic Infrastructure Program, which are needed to provide essential public services for new development within the Big Ranch Specific Plan Area. (Napa Municipal Code Chapter 15.98; Res. 2008-57)

(B) The amount of the fee.

Residential

Single-Family \$ 10,590.00

Multi-Family \$ 6,136.00

Commercial \$ 15.92 per square foot

Medical Office \$ 7.93 per square foot

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

Reporting requirements (C), (D), and (E) above are addressed in the following table.

Big Ranch Specific Plan Area Development Fee Revenues and Expenditures - Fund 210 FY24/25					
		Proj #	Est. Construction Start Date	% Fee Funded	FY24/25
Fund Balance - July 1					2,205,780
Revenues:					
	Fees Collected				147,264
	Interest Earnings				113,986
	Transfers-In				
Total Revenues:					261,250
Expenditures:					
	Project Costs				
	Big Ranch Road Widening	ST11PW02	FY 2024/25	78.33%	5,825
	Tower Ave Extension to Bldg Ranch	ST15PW02	FY 2023/24	100%	131
	Bank Fees				937
	Fee Study & Project Analysis				
	Deferred Development Fee Adjustment				-
	Unused Funds Returned*				(762,218)
Total Expenditures:					(755,324)
Fund Balance - June 30					3,222,354
* We corrected prior transfers by moving unspent amounts back into the fee fund. This ensures the fees stay restricted and can only be used when actual project expenses occur, in line with AB1600 requirements.					

The “% Fee Funded” column above shows the percentage of total project costs that are planned to be funded by the Development Impact Fee.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Big Ranch Specific Plan Area Development Impact Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The current fund balance of \$3.22 million and future Big Ranch Specific Plan Development Impact fees will be fully spent on the Big Ranch Road Widening currently in progress, including the required property acquisition for additional street right of way. This project will require additional development impact fees to be collected in future years. The Estimated Total Project Cost for the Trower Ave Extension project below only includes costs for developing a plan line and preliminary engineering per the description of work within the fee study.

The Vintage Farms Subdivision has been conditioned to construct half of the Sierra Avenue Extension from Willis Drive to Villa Lane (ST14PW07). The developer will build the remaining half of the road extension and has accepted a fee credit for Big Ranch Specific Plan Development Impact Fee and Street Improvement Fees for the 53 single family residences they will construct. Improvements are expected to be completed in Spring 2025.

The Trower Avenue Extension plan line (ST15PW02) will be prepared as part of a future Master Plan, once the area between the City Limits and the sphere of influence is annexed, and when those landowners propose development. The annexation is scheduled to be completed in Fall 2024. No development is proposed at this time.

The Big Ranch Road Widening (ST11PW02) project is currently in the Right-of-Way (ROW) acquisitions phase.

Big Ranch Specific Plan Area Development Fee

Improvements	Account	Estimated Total Project Cost	DIF Funding: Inception through FY 24/25	Projected Future DIF in CIP Budget	Anticipated Other Funding Sources
Big Ranch Road Widening	ST11PW02	2,307,000	510,514	1,296,486	Street Improvement Fee Underground Component
Trower Ave Extension to Big Ranch Plan Line	ST15PW02	100,000	33,701	66,299	None
Totals		2,407,000	544,215	1,362,785	

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The Fee Update Report (as referenced in Resolution 2008-57) contained a detailed nexus analysis, describing the need for the identified facilities and attributing the portion associated

with new development to the various projects. The Fee Update Report and analysis contained in the technical reports remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The Big Ranch Road Widening Project budget includes \$0.5 million from the Street Improvement Fee (Underground Component) fund. The other projects are funded 100% by the Big Ranch Area DIF.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

The City anticipates collecting all funds by FY 2026/27.

Fire and Paramedic Development Impact Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to provide for the funding of capital facilities for fire and paramedic services, 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 for the construction of Fire Station No. 5. (Napa Municipal Code Chapter 15.78, Reso. 2016-164)

(B) The amount of the fee.

Single-Family Residential	\$ 656.00 /dwelling unit
Multi-Family Residential	\$ 589.00 /dwelling unit
Commercial	\$ 0.51 /sq ft
Office	\$ 0.32 /sq ft
Residential Care Facilities (MIN)	\$ 1.17 /sq ft
Residential Care Facilities (MAX)	\$ 6.17 /sq ft
Industrial	\$ 0.05 /sq ft
Governmental	\$ 0.00 /sq ft

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

In addition to the following, the reporting requirements (C), (D), and (E) above are addressed in the following table.

Pursuant to Resolution No. R2016-165, the City Council authorized a loan from the General Fund to the Fire and Paramedic Development Impact Fee in the amount of \$4,824,940, which represents the amount of the total project costs for construction of Fire Station No 5. The project will be constructed with 100% development impact fee revenue.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete

financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Fire Station No. 5 was constructed in 2018. Fees collected are being applied against the debt.

Fire and Paramedic Development Impact Fee Revenues and Expenditures - Fund 211 FY24/ 25	
	FY24/ 25
Fund Balance - July 1	(3,088,264)
Revenues:	
Fees Collected	63,611
Interest Earnings	4,735
Transfers-In	-
Total Revenues:	68,346
Expenditures:	
Project Costs	
Bank Fees	48
Interest on Loan	45,631
Total Expenditures:	45,678
Fund Balance - June 30	(3,065,596)

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

Pursuant to Resolution No. R2016-165, the City Council authorized a loan from the General Fund to the Fire and Paramedic Development Impact Fee in the amount of \$4,824,940 to fund a portion of the costs of construction for Fire Station No. 5. The loan is required to be repaid from this Fee Fund as revenues are received, with an interest rate on the loan of 1.45%. It is estimated that the loan will be repaid by 2045.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Fire and Paramedic Development Impact Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

There are no Fire and Paramedic Development Impact Fee revenues that remain unexpended. Therefore, there are no additional findings required.

High Priority Improvement Payback Fee (Linda Vista Specific Plan) Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established for street and storm drainage improvements in the Linda Vista Specific Plan area, along with a recreation center (Las Flores). (Napa Municipal Code Chapter 15.88)

(B) The amount of the fee.

Planning Study Fee	\$ 58.58 /new dwelling unit
Residential Development Fee	\$ 17,132.43 /acre
Recreation Center Fee	\$ 1,160.81 /new dwelling unit

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Residential Development Fee Revenues and Expenditures - Fund 214 FY24/ 25					
		Proj #	Est. Construction Start Date	% Fee Funded	FY24/ 25
Fund Balance - July 1					1,396,143
Revenues:					
Fees Collected					2,253
Interest Earnings					57,735
Transfers-In					-
Total Revenues:					59,988
Expenditures:					
Project Costs					
Trower Ave Widening: Youngto Linda Vista		ST14PW05	FY2024/25	86.03%	103,656
Bank Fees					11
Table Presentation Correction - Prior-Year Reporting					
Trower Ave Widening: Youngto Linda Vista		ST14PW05	278,331		
Trower Ave Widening: Youngto Trower		ST18PW01	1,068		279,399
Total Expenditures:					383,066
Fund Balance - June 30					1,073,065
* All project expenditures have been accurately recorded in the City's general ledger. However, during the preparation of prior AB1600 Developer Fee Annual Reports, certain project costs were incorrectly presented in the summary tables due to formatting and reporting errors. These discrepancies were limited to the table presentation and did not affect the underlying financial records or fund balances.					

The “% Fee Funded” column above shows the percentage of total project costs that are planned to be funded by the Development Impact Fee.

Recreation Center Fee Revenues and Expenditures - Fund 213 FY24/ 25			
			FY24/ 25
		Fund Balance - July 1	4,039
		Revenues:	
		Fees Collected	1,161
		Interest Earnings	248
		Transfers-In	
		Total Revenues:	1,408
		Expenditures:	
		Project Costs	
		Bank Fees	2
		Total Expenditures:	2
		Fund Balance - June 30	5,445

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – High Priority Improvement Payback Fee (Linda Vista Specific Plan)

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

All of the \$1.5 million of Residential Development Fee fund balance will be spent on the planned Trower Avenue and Linda Vista Avenue Widening Projects, with another \$0.6 million in revenue that will need to be collected in future years to fully fund the projects. The project work funded by the planning fee and recreation fee is complete and both the planning and recreation portions of the fee will be terminated by City Council Resolutions.

The Linda Vista Widening Project's (ST18PW01) preliminary engineering work was completed to develop design alternatives, associated right of way requirements, and determine general preliminary cost estimates. However, additional work will be needed to further explore design options' feasibility and identify additional funding sources to advance the project.

Residential Development Fee

Improvements	Account	Estimated Total Project Cost	DIF Funding: Inception through FY 24/25	Projected Future DIF in CIP Budget	Anticipated Other Funding Sources
Trower Ave Widening: Young to Linda Vista	ST14PW05	1,790,000	520,375	1,019,625	Street Improvement Fee Underground Component
Linda Vista Widening: Redwood to Trower	ST18PW01	50,000	18,491	31,509	None
	Totals	1,840,000	538,866	1,051,134	

The Recreation Center fund balance will be utilized to support Las Flores Recreation Center improvements that are currently being determined by Public Works staff based on a completed facility assessment report. The recreation component and the planning component of the fee will be terminated by City Council Resolution

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The technical reports as referenced in Reso. 88-16 (planning fee), Reso. 88-54 (residential development fee), Reso. 89-142 (recreation fee) and as amended, contained detailed nexus analyses, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The analysis contained in the technical reports remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The Trower Avenue Widening project is primarily funded by the Linda Vista Residential Development Fee, but is also budgeted to receive \$250,000 from the Street Improvement Fee Underground Component. The Linda Vista Widening project is funded 100% by the Linda Vista Residential Development Fee.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

The City anticipates collecting all funds by FY 2029/30

North Jefferson Park Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to finance the development of a two-acre neighborhood park and to contribute to the cost of development of Garfield Community Park in order to reduce the impact of new residents on the park and recreational facilities and to serve the new residents within the North Jefferson area. (Napa Municipal Code Chapter 15.76)

(B) The amount of the fee.

Park Fees: \$606.14/dwelling unit

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

North Jefferson Park Fee Revenues and Expenditures - Fund 216 FY24/25	
	FY24/25
Fund Balance - July 1	1,559
Revenues:	
Fees Collected	-
Interest Earnings	90
Transfers-In	
Total Revenues:	90
Expenditures:	
Project Costs	
Bank Fees	1
Total Expenditures:	1
Fund Balance - June 30	1,648

The remaining fund balance will be used to make additional minor improvements including park amenity replacements and this fee will be subsequently terminated via Council resolution.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – North Jefferson Park Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The remaining fund balance of \$1,648 will be fully expended on the construction of minor improvements to the park in FY 2027/28. The fee will be terminated by City Council Resolution.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The technical reports as referenced in Reso. 90-284, contained a detailed nexus analyses, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The analysis contained in the technical reports remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The planned improvements will be paid 100% with fund balance.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

The required funding has been obtained and the fee will be terminated by City Council Resolution.

North Jefferson Street Improvement Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established for street and public works improvements to reduce the impacts of traffic generated by new development within the North Jefferson Street Improvement Fee Area. A complete listing of improvements and a map of the fee area can be found in Exhibit X to Resolution 90-077, which is incorporated herein by this reference. (Napa Municipal Code Chapter 15.76, Ord. 4165; Res. 90-077)

(B) The amount of the fee.

Single-Family	\$ 10,379.47 /unit
EIR reimbursement	\$ 116.55 /unit
Administrative fee	\$ 11.68 /unit
Apartment	\$ 6,268.79 /unit
EIR reimbursement	\$ 70.39 /unit
Administrative fee	\$ 6.99 /unit
Condominium	\$ 6,063.25 /unit
EIR reimbursement	\$ 68.10 /unit
Administrative fee	\$ 6.76 /unit

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

North Jefferson Street Improvement Fee Revenues and Expenditures - Fund 217 FY24/25					
		Proj #	Est. Construction Start Date	% Fee Funded	FY24/25
Fund Balance - July 1					2,510,194
Revenues:					
Fees Collected					
Interest Earnings					96,038
Transfers-In					
Total Revenues:					96,038
Expenditures:					
Project Costs					
Salvador Ave Widening		ST16PW02	FY2025/26	62.50%	2,718,325
Bank Fees					30
Table Presentation Correction - Prior-Year Reporting					(192,561)
First & Second Street Roundabout along Calif Blvd		ST14PW02			
Total Expenditures:					2,525,794
Fund Balance - June 30					80,439
** All project expenditures have been accurately recorded in the City's general ledger. However, during the preparation of prior AB1600 Developer Fee Annual Reports, certain project costs were incorrectly presented in the summary tables due to formatting and reporting errors. These discrepancies were limited to the table presentation and did not affect the underlying financial records or fund balances.					

The “% of Total Project Funded by DIF” column above shows the percentage of total project costs that are planned to be funded by the Development Impact Fee.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – North Jefferson Street Improvement Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The current fund balance will be spent on the Salvador Avenue Widening Project. Additionally, pavement repair, concrete sidewalks and curb ramps, traffic calming features, bicycle lanes, and minor landscaping will be performed along portions of Jefferson Avenue. The same improvements are planned for El Centro in the future.

North Jefferson Street Improvement Fee

Improvements	Account	Estimated Total Project Cost	DIF Funding: Inception through FY 24/25	Projected Future DIF in CIP Budget	Anticipated Other Funding Sources
Salvador Ave Widening	ST16PW02	4,960,000	3,100,000	-	Measure T
	Totals	4,960,000	3,100,000	-	-

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The “North Jefferson Street Improvement Fee” report (as referenced in Resolution 90-077 and as amended) contained a detailed nexus analysis, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The analysis contained in the technical reports remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The planned projects will be paid 100% with fund balance.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

The City anticipates having all funds necessary by FY 2025/26.

Orchard Avenue Area Park Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to finance the development of a two acre park to reduce the impacts of new residents on the recreational facilities of the City of Napa and to serve new residents within the Orchard Avenue area. (Napa Municipal Code Chapter 15.72, Ord. 4123; Res. 89-360).

(B) The amount of the fee.

\$570.38/unit

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Orchard Avenue Area Park Fee Revenues and Expenditures - Fund 218 FY24/ 25					
	Proj #	Est. Construction Start Date	% Fee Funded	FY24/ 25	
Fund Balance - July 1				50,745	
Revenues:					
Fees Collected					
Interest Earnings				2,058	
Transfers-In					
Total Revenues:				2,058	
Expenditures:					
Project Costs					
Abruzzini Park Improvements	PK22PR01	FY2023/24	100%	47,960	
Bank Fees				2	
Total Expenditures:				47,962	
Fund Balance - June 30				4,840	

The “% Fee Funded” column above shows the percentage of total project costs that are planned to be funded by the Development Impact Fee.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Orchard Avenue Park Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The majority fund balance was utilized for Abruzzini Park Improvements (PK22PR01), including pathway and park amenity enhancements completed in FY2024/25. The remaining balance will be utilized for expansions to park amenities to meet increased demand of the park in FY 2027/2028. The fee will be terminated by City Council Resolution.

Orchard Ave Park Fee

Improvements	Account	Estimated Total Project Cost	DIF Funding: Inception through FY 24/25	Projected Future DIF in CIP Budget	Anticipated Other Funding Sources
Abruzzini Park Improvements	PK22PR01	47,960	47,960	-	None
Totals		47,960	47,960	-	

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The technical reports as referenced in Reso. 89-360 contained a detailed nexus analysis, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The analysis contained in the technical reports remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The planned improvements will be paid 100% with fund balance.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

The City currently has full funding for the planned projects, and the fee will be terminated by City Council Resolution.

Solano Avenue/Orchard Avenue Traffic Mitigation Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to fund improvements at the Solano Ave/Salvador Ave/Highway 29 intersection.

(B) The amount of the fee.

Single Family Home	\$ 2,150.22 /unit
Mobile Home	\$ 795.58 /unit
Manufactured Home	\$ 1,268.64 /unit
Traffic Fee	\$ 215.03 /trip (based on land use)

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Solano Avenue/ Orchard Avenue Traffic Mitigation Fee Revenues and Expenditures - Fund 219 FY24/ 25			
			FY24/ 25
		Fund Balance - July 1	49,079
		Revenues:	
		Fees Collected	
		Interest Earnings	2,817
		Transfers-In	
		Total Revenues:	2,817
		Expenditures:	
		Project Costs	
		Bank Fees	26
		Total Expenditures:	26
		Fund Balance - June 30	51,870

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Solano Avenue/Orchard Avenue Traffic Mitigation Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The fee revenue is to be used for multimodal improvements to enhance safety at the Solano/Salvador intersection.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The “Solano Avenue/Orchard Avenue Area Traffic Mitigation Fee Analysis” (as presented to Council on June 12, 1990) contained a detailed nexus analysis, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The analysis contained in the technical reports remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The planned improvements will be paid 100% with fund balance.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

The planned work has sufficient funding and the fee will be terminated by a City Council Resolution.

Redwood Road Improvement Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to widen a portion of Redwood Road between West Pueblo and four hundred (400) feet westerly of Forest Drive, and to install curb, gutter and sidewalk on the south side of Redwood Road. (Ord. 4009).

(B) The amount of the fee.

\$1,000/lot

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Five-Year Findings – Redwood Road Improvement Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The fee was established to improve a portion of Redwood Road between West Pueblo and four hundred (400) feet westerly of Forest Drive with pedestrian and bicycle improvements on Redwood Road. This project is not currently in the budget but is anticipated to use 100% of the fund balance and will be added to a future budget.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

Ordinance 4009 contained a detailed nexus analysis, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The analysis contained in the ordinance remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The project will be funded 100% by the Redwood Road Improvement Fee.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

We anticipate that we will collect all required funds by FY 2029/30

Street Improvement Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to finance street improvements to reduce the impacts of traffic generated by new development within the City of Napa. These improvements include, but are not limited to, the construction of new streets and bridges, the reconstruction of existing streets, the installation of traffic signals, and the undergrounding of existing overhead utilities along arterial and collector streets. (Napa Municipal Code Chapter 15.84, Ordinances 4127 and 4242, R89-362 and as amended)

(B) The amount of the fee.

Please see Master Fee Schedule 12.1-12.13 identified as Exhibit “A”

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Street Improvement Fee Revenues and Expenditures - Fund 223 FY24/25					
		Proj #	Est. Construction Start Date	% Fee Funded	FY24/25
Fund Balance - July 1					1,557,727
Revenues:					
	Fees Collected				210,413
	Interest Earnings				40,001
	Deferred Revenue Adjustment				(19,746)
Total Revenues:					230,668
Expenditures:					
Project Costs					
	Silverado-Third-Coombsville- East (5-way) Intersect	ST14PW04	FY2027/28	33.81%	1,088,818
	Roundabouts West of SR29	ST16PW01		100.00%	1,462
Table Presentation Correction - Prior-Year Reporting					
	First & Second Street Roundabout along Calif Blvd	ST14PW02	121,729		
	Silverado-Third-Coombsville East (5-way) intersect	ST14PW04	530,351		
	Roundabouts West of SR29	ST16PW01	5,881		657,961 *
Total Expenditures:					1,748,241
Fund Balance - June 30					40,154
<p>* All project expenditures have been accurately recorded in the City's general ledger. However, during the preparation of prior AB1600 Developer Fee Annual Reports, certain project costs were incorrectly presented in the summary tables due to formatting and reporting errors. These discrepancies were limited to the table presentation and did not affect the underlying financial records or fund balances.</p>					

The “% Fee Funded” column above shows the percentage of total project costs that are planned to be funded by the Development Impact Fee.

Street Improvement Fee Underground Component Revenues and Expenditures - Fund 224 FY24/ 25					
		Proj #	Est. Construction Start Date	% Fee Funded	FY24/ 25
Fund Balance - July 1					5,198,644
Revenues:					
	Fees Collected				206,504
	Interest Earnings				237,612
	Transfers-In				
Total Revenues:					444,116
Expenditures:					
	Project Costs				
	Rule 20A Project - Jefferson St	UU12PW01	FY 2027/28	100.00%	101
	Bank Fees				1,054
	Table Presentation Correction - Prior-Year Reporting				
	Rule 20A Project - Jefferson St	UU12PW01	27,734		
	Jefferson St Undergrounding	UU18PW01	1,076		28,810
Total Expenditures:					29,964
Fund Balance - June 30					5,612,796
* All project expenditures have been accurately recorded in the City's general ledger. However, during the preparation of prior AB1600 Developer Fee Annual Reports, certain project costs were incorrectly presented in the summary tables due to formatting and reporting errors. These discrepancies were limited to the table presentation and did not affect the underlying financial records or fund balances.					

The “% of Fee Funded” column above shows the percentage of total project costs that are planned to be funded by the Development Impact Fee.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

There are no current interfund loans.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Street Improvement Fee and Underground Component

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The current Street Improvement Fee fund balance of \$1.71 million will be fully spent on the streets projects listed below. These projects will additionally require \$6.2 million more in development impact fees to be collected in future years. Each project below will require funding from additional sources beyond the Street Improvement Fees to fully fund the project. For example, the 33ST17PW04's estimated total project cost through the end of construction is \$34,941,000, of which \$18,000,000 is construction, \$5,000,000 is ROW, and the balance is support costs (panning, design, etc).

Street Improvement Fee

Improvements	Account	Estimated Total Project Cost	DIF Funding: Inception through FY 24/25	Projected Future DIF in CIP Budget	Anticipated Other Funding Sources
Silverado-Third-Coombsville-East (5-way) Intersect	ST14PW04	6,211,238	1,829,734	270,266	Gas Tax, Street Mitigation, State Grant
Roundabouts West of SR29	ST16PW01	100,000	6,592	93,408	None
Soscol/Imola Intersection Improvements	ST18PW07	450,000	---	240,000	Developer Contribution
	Totals	6,761,238	1,836,326	603,674	

The majority of the Street Improvement Fee Underground Component fund balance will be spent on the projects listed below. Plans for remaining fund balance include undergrounding overhead utilities on Clay Street and Seminary Street. All projects listed below are fully funded.

Street Improvement Fee Underground Component

Improvements	Account	Estimated Total Project Cost	DIF Funding: Inception through FY 24/25	Projected Future DIF in CIP Budget	Anticipated Other Funding Sources
Rule 20A Project - Jefferson Street	UU12PW01	1,053,760	517,012	536,848	None
Trancas Rule 20A (Jefferson to Soscol)	UU17PW01	530,000	17,952	512,048	None
Jefferson St Undergrounding Project	UU18PW01	1,325,000	26,619	1,298,381	None
Third Street Undergrounding Rule 20B	UU18PW02	360,000	—	360,000	None
Trower Ave Widening: Young to Linda Vista	ST14PW05	1,790,000	—	250,000	Linda Vista Residential Development Fee
Big Ranch Road Widening	ST11PW02	2,307,000	—	500,000	Big Ranch Area Development Fee
Totals		7,365,760	561,583	3,457,277	

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The technical report as referenced in Resolution 89-362 contained a detailed nexus analysis, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The analysis contained in the technical reports remains valid and is incorporated by reference herein.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

Projects that require future funding from non-DIF sources:

- Silverado-Third-Coombsville-East (5-way) Intersection: \$500,000 from state grant
- Trower Avenue Widening: \$1,115,775 from Linda Vista Residential Development Fee
- Big Ranch Road Widening: \$1,300,665 from Big Ranch Area Development Fee

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

We anticipate that we will collect all required funds by FY 2024/25.

Parking Impact Fee Fiscal Year Ending June 30, 2025

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Brief description of the fee.

The fee is established to provide public parking facilities in order to mitigate the impacts of non-residential development on public parking in the Parking Exempt District. The fee will be used to finance the acquisition of land and the construction of new public parking facilities to serve new non-residential development in the Parking Exempt Overlay District. (Napa Municipal Code Chapter 15.94)

(B) The amount of the fee.

\$23,000 per parking space (effective 11/21/16). (Based on parking demand generated by net new, non-residential square footage constructed in the Parking Exempt District.)

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Parking Impact Fee Revenues and Expenditures - Fund 221 FY24/25	
	FY24/25
Fund Balance - July 1	3,345,805
Revenues:	
Fees Collected	-
Interest Earnings	186,703
Transfers-In	
Total Revenues:	186,703
Expenditures:	
Project Costs	
Bank Fees	1,800
Total Expenditures:	1,800
Fund Balance - June 30	3,530,709

No expenditures were made for public improvements during this fiscal year. The City must accumulate funds sufficient for the acquisition of land and/or construction of a new parking garage, which is estimated to cost approximately \$15 million for a 350-space structure.

It is uncertain when sufficient additional funds will be accumulated to commence with design and construction of a new parking garage. However, in the coming years, it is estimated that approximately \$4 million to \$5 million in Parking Impact Fees may result from new development.

A feasibility and cost analysis will be conducted in the new year. City Council approved \$200,000 to complete the analysis to provide the following information:

- Updated cost estimate for the construction of a new parking garage.
- Recommendations for additional revenue sources.
- Recommendations for location of new garage

The funding source for this analysis would be the Parking Impact Fee Budget.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Parking Impact Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The fees will be used for the acquisition of land and to construct one or more parking structures to serve parking demand in the Parking Exempt District. Fund balance is not currently sufficient to construct a parking garage. Funds are being held as additional revenue is collected and the City determines the parking demand for the District.

Parking Impact Fee

Improvements	Account	Estimated Total Project Cost	DIF Funding: Inception through FY 24/25	Projected Future DIF in CIP Budget	Anticipated Other Funding Sources
Downtown Parking Garage	MS18CD01	35,000	965	34,035	General Fund, Parking DIF, Parking Replacement Funds
	Totals	35,000	965	34,035	

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

The Parking Impact Fee was established by ordinance in 2005 and updated in 2016. At inception the fee was established at \$7,500 per space, which was significantly lower than the cost to develop public parking, but at the time the City had a funding strategy through its redevelopment agency to finance a portion of the cost of a new garage, and downtown was in a different economic climate than today. A 2016 nexus study concluded the per-space cost for constructing structured parking is between \$23,000 without and \$32,000 with land acquisition. The City Council established the fee at \$23,000 per space.

The updated fee, combined with additional City parking funds, will achieve the purpose of acquiring land if necessary and designing and developing new parking facilities to serve private development in the Parking Exempt District. Additional funding sources may be needed, such as:

- Surplus of City owned land
- EIFD funds
- Public Private Partnerships
- Bond financing
- CIP fund contribution

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

The City has approximately \$9.7 million in its various parking funds (Flood Project Mitigation; Parking Assessment District; Parking License; and Parking Impact Fee funds collected to date). Through December 2038, the City will receive an additional \$1.67 million through a license agreement for the leasing of the top level of the Clay Street Garage. The City Council may consider a General Fund contribution to fill the funding gap for the next parking garage if necessary. Possible future financing mechanisms to be developed by the City to address future parking needs may include formation of a community facilities district or infrastructure financing district, other assessments or impact fees, or public-private partnerships.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

As fees are collected, funds are deposited into account for future expenditure. The anticipated funds necessary to construct the parking garage will require multiple funding sources in addition to the Parking Impact Fee balance. Those other funding sources are in the process of being identified and determined. The amount of funding will be monitored each fiscal year with a current approximate date of funding expected in FY 27/28.

Water Capacity Fees Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66013(d), the following information is presented:

(1) A description of the charges deposited in the fund..

The fee is established to fund costs of capital infrastructure for the City's water system, proportionate to the demand generated by new development. The Fee Report referenced in Resolution R2015-69 addresses the determinations required by California Government Code 66001(a)(1)-(4) and is incorporated herein by this reference. (Napa Municipal Code Section 13.04.110, R2015-69)

(2) Beginning and ending balance of the account or fund and the interest earned from investment of money in the fund.

(3) The amount of charges collected in the fiscal year.

(4)(A) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees if more than one source of funding was used.

(B) An identification of each public improvement on which charges were expended that was completed during the that fiscal year.

(C) An identification of each public improvement that is anticipated to be undertaken in the following fiscal year.

Water Capacity Fee Revenues and Expenditures - Fund 531 (Org53160132) FY24/ 25						
			Proj #	Construction Start Date	Fee Funded	FY24/ 25
Fund Balance - July 1						434,799 *
Revenues:						
	Fees Collected					356,603
	Interest Earnings					-
	Transfers-In					
Total Revenues:						356,603
Expenditures:						
	Project Costs					
	Browns Valley Rd Water Main	WD22UT08	FY2022/23	100.00%		791,402
	Bank Fees					
Total Expenditures:						791,402
Fund Balance - June 30						(0)
* \$3.8M transaction related to FY24 posted for Napa Valley Development Project after FY24 report was filed						

The “% Fee Funded” column above shows the percentage of total project costs that are planned to be funded by the Development Impact Fee.

In FY2024/2025, a total of \$12,148,016 in costs were incurred for capital projects related to the capital infrastructure for the City’s water system. Water Capacity Fees accounted for funding of \$791,402 of capital infrastructure projects related to the City’s water system in FY2024/25. The Browns Valley Road Water Main Project is shown in the table expended \$3,295,828 of which capacity fees accounted for \$791,402 or 24% of that capital investment. All projects listed in the table below were funded by the Water Enterprise in addition to the Emergency Replacement of the 36-in Water Transmission Main which is a \$17 million multi-year project of which \$6,774,148 was expended in FY2024/2025.

Project Code	Description	Projected Construction Date
63WD22UT08	BROWNS VLY RD WATER MAIN	July - Dec 2024
63WD22UT11	OLD SONOMA RD WTR MAIN REPL	Mar-25
63WD22UT13	OLD SONOMA RD PRESS REG STN	April 2025
63WD24UT09	Westwood Harrison Cornwall R&R	Dec - June 2025
63WD24UT10	Laurel Griggs to Freeway R&R	May-25
63WD24UT14	East Ave Water Main Replacements	Jun-25
63WD24UTHV	Hydrant and Valve Rehab & Replaceme	Jan - June 2025
63WD24UTMT	Meter Replacement and ERT Upgrade P	Dec - June 2025
63WQ24UT09	Milliken TP Upgrade Design	Apr - May 2025
63WS22UT02	HENNESSEY AERATION SYSTEM	Jun-25
63WT24UTRR	Repair Trans Main Crossing RW Creek	July - Oct 2024

(5) A description of each interfund transfer or loan made from the capital facilities fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

Five-Year Findings – Water Capacity Fees

Water Capacity Fees are subject to the procedural requirements of Government Code Section 66013. Therefore, there are no additional findings required.

Park Land Dedication Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to provide for new park or recreational facilities reasonably related to serving the development by way of the acquisition of necessary land. If it is determined that there is sufficient land available the funds may be used for developing new or rehabilitating existing park and recreational facilities; the improvement of the existing park and recreational facility; or the improvement of other local parks and recreational facilities in the area serving the development. (Napa Municipal Code Section 16.32.040)

(B) The amount of the fee.

Single Family-detached	\$6,581	/unit
Single Family-attached	\$4,723	/unit
Duplex	\$4,884	/unit
Multi Family	\$4,196	/unit
Mobile Home	\$3,462	/unit
Accessory Dwelling Unit	\$2,293	/unit

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Quadrant 1		
Revenues and Expenditures - Fund 220 (Org 22050710)		
FY24/25		
		FY24/25
Fund Balance - July 1		4,563,224
Revenues:		
Fees Collected		130,495
Interest Earnings		263,300
Transfers-In		
Total Revenues:		393,795
Expenditures:		
Project Costs		
Bank Fees		2,506
Capital Outlay		-
Total Expenditures:		2,506
Fund Balance - June 30		4,954,514

Quadrant 2		
Revenues and Expenditures - Fund 220 (Org 22050720)		
FY24/25		
		FY24/25
Fund Balance - July 1		1,946,792
Revenues:		
Fees Collected		143,926
Interest Earnings		107,763
Transfers-In		
Total Revenues:		251,689
Expenditures:		
Project Costs		
Bank Fees		1,058
Capital Outlay		-
Total Expenditures:		1,058
Fund Balance - June 30		2,197,423

Quadrant 3 Revenues and Expenditures - Fund 220 (Org 22050730) FY24/25		
		FY24/25
Fund Balance - July 1		2,707,846
Revenues:		
Fees Collected		289,558
Interest Earnings		134,404
Loan Repayment from Park Development Quadrant 4*		
Total Revenues:		423,962
Expenditures:		
Project Costs		
Bank Fees		1,317
Capital Outlay		-
Total Expenditures:		1,317
Fund Balance - June 30		3,130,491

*Per R2008-23, repayment of \$975,000 loan from Park Land Dedication Fee Quadrant 3 to Park Development Fee Quadrant 4 began 3/1/12, with final payment on 3/1/26.

Quadrant 4 Revenues and Expenditures - Fund 220 (Org 22050740) FY24/25		
		FY24/25
Fund Balance - July 1		2,681,550
Revenues:		
Fees Collected		17,748
Interest Earnings		153,570
Transfers-In		
Total Revenues:		171,318
Expenditures:		
Project Costs		
Loan Repayment to Park Land Dedication Fee Quadrant 3*		-
Bank Fees		1,451
Capital Outlay		-
Total Expenditures:		1,451
Fund Balance - June 30		2,851,417

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

On February 5, 2008, City Council approved an inter-fund loan from the Quadrant 3 Park Acquisition Fund to the Quadrant 4 Park Development Fund in the amount of \$975,000 at a rate of 3.5% annually for the construction of the Napa River Oxbow Preserve. The first payment on the loan was made on March 1, 2012 and the final payment is scheduled to occur on March 1, 2026. As of June 30, 2024, \$524,897 of the loan amount has been repaid.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Park Land Dedication Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

The development impact fees will be used for the design, installation, and construction of public park and recreational facilities and other appropriate costs, such as contingency, architecture, engineering, and administration, to mitigate the direct and cumulative impacts of new development within the City. In particular, the City must accumulate sufficient funds to improve City-owned facilities or acquire developable land to accommodate increased demand from new development as identified in the Parks and Facilities Master Plan. Improvements are scheduled for the Las Flores Community Center Project (FC22PW03) in FY 2025/26 and FY2026/27, and fees will be used toward construction to upgrade the facility to accommodate increased demand. The City of Napa currently has one community center that provides services to the entire Napa community. Additionally, projects include acquisition and development of the former Harvest Middle School property, which will provide recreation facilities that address increased demand across the broader community. Any remaining fund balance would be utilized for planning and design for the property to support future construction activities.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

When available, funds are to be utilized to provide for new park or recreational facilities reasonably related to serving the community by way of the acquisition of necessary land. In circumstances where there is sufficient land available, the funds can be utilized for developing or rehabilitating new or existing park and recreational facilities. The improvements to the City's parks and recreational facilities are directly related to the increased demand caused by new development. As such, these improvements are necessary to mitigate the impacts of ongoing new development.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

No other sources of funding.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

As fees are collected, funds are deposited into account for future expenditure. The amount of funding will be monitored each fiscal year with a current approximate date of funding expected in FY 27/28.

Park Development Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

The fee is established to provide for the development and construction of park and recreational facilities in connection with the construction of new residential developments. (Napa Municipal Code Chapter 15.68)

(B) The amount of the fee.

Single Family-detached	\$1,003 /unit
Single Family-attached	\$720 /unit
Duplex	\$744 /unit
Multi Family	\$639 /unit
Mobile Home	\$528 /unit

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Quadrant 1		
Revenues and Expenditures - Fund 220 (Org 22050810)		
FY24/ 25		
		FY24/ 25
Fund Balance - July 1		501,578
Revenues:		
Fees Collected		18,491
Interest Earnings		28,999
Transfers-In		
Total Revenues:		47,490
Expenditures:		
Project Costs		-
Bank Fees		277
Transfers-Out		
Total Expenditures:		277
Fund Balance - June 30		548,791

Quadrant 2		
Revenues and Expenditures - Fund 220 (Org 22050820)		
FY24/ 25		
		FY24/ 25
Fund Balance - July 1		105,817
Revenues:		
Fees Collected		20,173
Interest Earnings		5,438
Transfers-In		
Total Revenues:		25,611
Expenditures:		
Project Costs		-
Bank Fees		58
Transfers-Out		
Total Expenditures:		58
Fund Balance - June 30		131,370

Quadrant 3		
Revenues and Expenditures - Fund 220 (Org 22050830)		
FY24/25		
		FY24/25
Fund Balance - July 1		334,078
Revenues:		
Fees Collected		28,084
Interest Earnings		19,638
Transfers-In		
Total Revenues:		47,722
Expenditures:		
Project Costs		-
Bank Fees		187
Transfers-Out		
Total Expenditures:		187
Fund Balance - June 30		381,613
Quadrant 4		
Revenues and Expenditures - Fund 220 (Org 22050840)		
FY24/25		
		FY24/25
Fund Balance - July 1		(119,229)
Revenues:		
Fees Collected		2,006
Interest Earnings		10,485
Transfers-In		
Total Revenues:		12,491
Expenditures:		
Project Costs		-
Loan Repayment to Park Land		
Dedication Fee Quadrant 3*		
Bank Fees		73
Transfers-Out		
Total Expenditures:		73
Fund Balance - June 30		(106,811)

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund

loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

To date, any loans have been repaid.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Park Development Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

a) Identifying the purpose to which the fee is to be put.

The development impact fees will be used for the design, installation, and construction of public park and recreational facilities and other appropriate costs, such as contingency, architecture, engineering, and administration, to mitigate the direct and cumulative impacts of new development within the City. In particular, the City must accumulate sufficient funds to improve City-owned facilities or acquire developable land to accommodate increased demand from new development as identified in the Parks and Facilities Master Plan. Improvements are scheduled for the Las Flores Community Center Project (FC22PW03) in FY 2025/26 and FY2026/27, and fees will be used toward construction to upgrade the facility to accommodate increased demand. The City of Napa currently has one community center that provides services to the entire Napa community. Additionally, projects include acquisition and development of the former Harvest Middle School property, which will provide recreation facilities that address increased demand across the broader community. Any remaining fund balance would be utilized for planning and design for the property to support future construction activities.

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

When available, funds are to be utilized for development of new park or recreational facilities or the rehabilitation or improvement of existing park or recreational facilities.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

No other sources of funding.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

As fees are collected, funds are deposited into account for future expenditure. The amount of funding will be monitored each fiscal year with a current approximate date of funding expected in FY 27/28.

Affordable Housing Impact Fee Fiscal Year Ending June 30, 2025

For purpose of complying with Government Code Section 66006(b)(1), the following information is presented:

(A) Brief description of the fee.

This fee is designed to help fund the creation of affordable housing units for very low and low-income households. (Napa Municipal Code Chapter 15.94, Reso. 2016-69)

(B) The amount of the fee.

Condo	\$	4.75 /sq ft
Single-Family	\$	4.75 /sq ft
Multi-Family	\$	4.05 /sq ft
Office	\$	3.55 /sq ft
Hotel	\$	6.00 /sq ft
Retail	\$	3.55 /sq ft
Industrial	\$	3.50 /sq ft

(C) Beginning and ending balance of the account or fund.

(D) The amount of the fees collected and the interest earned.

(E) An identification of each public improvement on which fees were expended and the amount of the expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

(F) (i) An identification of an approximate date by which the construction of the public improvement will commence if the local agency determines that sufficient funds have been collected to complete financing on an incomplete public improvement, as identified in paragraph (2) of subdivision (a) of Section 66001, and the public improvement remains incomplete.

(ii) An identification of each public improvement identified in a previous report pursuant to clause (i) and whether construction began on the approximate date noted in the previous report.

(iii) For a project identified pursuant to clause (ii) for which construction did not commence by the approximate date provided in the previous report, the reason for the delay and a revised approximate date that the local agency will commence construction.

Affordable Housing Impact Fee Revenues and Expenditures - Fund 212 FY24/25			
			FY24/25
		Fund Balance - July 1	7,380,467
		Revenues:	
		Fees Collected	1,053,945
		Interest Earnings	471,985
		Development Loan Interest	306,308
		Total Revenues:	1,832,238
		Expenditures:	
		Project Costs	230,183
		Bank Fees	4,263
		Total Expenditures:	234,446
		Fund Balance - June 30	8,978,259
		Project Costs Description	
		Staff time working on Affordable	68,693
		Other Administrative Costs	165,753
		Total Program Costs	234,446

100% of the costs are covered by the fee. The following is a list of the public facilities the City plans to provide using the fees collected:

Heritage House & Valle Verde: Loan has been provided for the project which is 90 units. Half of the units are permanent supportive housing and half rental housing for very low- and low-income households. In 2023 project began rehabilitation of an abandoned assisted living facility and completed in 2024.

Monarch Landing: Loan reservation has expired as of June 2025. The previously committed funds from the original reservation will be relocated to future eligible affordable housing projects.

Silverado Trail: Loan reservation has been provided for 40 permanent supportive housing units.

Division & 4th: Loan reservation has been provided to support the preservation of two properties as permanent supportive housing. The properties serve low- and moderate-income households, including residents aged 62 and older or individuals with disabilities.

(G) A description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid and the rate of interest that the account or fund will receive on the loan.

No interfund transfer or loans have been made utilizing these funds.

(H) The amount of refunds made pursuant to subdivision (e) Section 66001, the number of persons or entities identified to receive those refunds, and any allocations pursuant to subdivision (f) of Section 66001.

No refunds have been paid out of this fund.

Five-Year Findings – Affordable Housing Impact Fee

For purposes of complying with Government Code Section 66001(d)(1), the City hereby finds as follows with respect to that portion of the account or funds remaining unexpended, whether committed or uncommitted:

(A) Identifying the purpose to which the fee is to be put.

This fee is designed to help fund the creation of affordable housing units for very low and low-income households. (Napa Municipal Code Chapter 15.94, Reso. 2016-69)

All fees collected will be used for the creation of affordable housing in the city of Napa.

Current projects are:

	Total Project Cost	Amount Funded by DIF	% Funded by DIF	Amount Disbursed to Date	Remaining Disbursements
Heritage House	53,673,653	2,200,000	4%	1,980,000	220,000
Division & 4th	10,487,000	3,100,000	29%	150,000	2,950,000
Silverado Trail	35,164,857	2,000,000	6%	-	2,000,000

(B) Demonstrate a reasonable relationship between the fee and the purpose for which it is charged.

Per Resolution 2016-69, the city commissioned multiple detailed nexus studies, describing the need for the identified facilities and attributing the portion associated with new development to the various projects. The nexus studies and established findings are still applicable and are incorporated herein by this reference.

(C) Identify all sources and amounts of funding anticipated to complete financing for improvements not completed.

From the available fund balance as of June 30, 2024, grants/loans totaling approximately \$5 million either have been committed or are anticipated to be committed to affordable housing projects.

(D) Designate the approximate date when such funding for incomplete improvements is expected to be deposited into the appropriate account or fund.

There continues to be an unmet need for affordable housing in the City of Napa, additional funds will be collected as development occurs in order to provide funding for additional

affordable housing for very low and low-income households. The amount of funding will be monitored each fiscal year with a current approximate date of funding expected in FY 27/28.