



# Town of Yountville

6550 Yount Street  
Yountville, CA 94599

## Staff Report

**Agenda Item #:** {{section.number}}D

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## Yountville Town Council Staff Report

**DATE:** May 5, 2022

**TO:** Mayor and Town Council

**FROM:** Celia King, Finance Director

**PREPARED BY:** Celia King, Finance Director

**SUBJECT:**  
Special Revenue Funds Review

### **DISCUSSION/BACKGROUND**

The Town Council will review and discuss the Fiscal Year 2022/2023 proposed budget for Special Revenue Funds, as follows:

1. [Public Education and Government Access \(P.E.G.\) Fund 21](#)
2. [Public Art Program Fee Fund 23](#)
3. [Housing Grant Fund 24](#)
4. [Fire emergency Services Fund 28](#)
5. [CASp Certification and Training Fund 30](#)
6. [Housing Opportunity Program Fund 70](#)
7. [Measure S – Affordable and Workforce Housing Fund 71](#)
8. [Tallent Lane Private Road Benefit District Fund 95](#)
9. [Mesa Court Drainage Benefit District Fund 96](#)

# Public Education and Government Access Fund

Special Revenue Fund 21 Department 1012



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## Department Overview

The Public Educational and Government Access Fund (PEG) is a Special Revenue Fund due to its restricted use.

Municipal Code Section 5.16.020 State video franchise fees and public, educational and governmental access fees provide for the collection of PEG funds. Effective August 5, 2010, each State franchisee shall pay a fee to the Town equal to one percent of gross revenues (“PEG access facilities fee”) of that State video franchise holder to support public, education, and governmental access channel facilities within the Town. This fund accounts for collection of PEG revenues and expenditures related to the PEG channel which are restricted for the use of purchase of equipment related to education and government broadcasting.

The State franchise fee required shall be paid to the Town quarterly, in a manner consistent with California Public Utilities Code Section 5860.

## Fiscal Year 2021/2022 Accomplishments

- The Town made a budget adjustment of \$13,000 from this fund to upgrade Council Chambers Audio and Visual Equipment console and cameras providing better image quality during broadcasting and streaming as well as modernizing the equipment to work with newer technologies.

## Fiscal Year 2022/2023 Goals and Objectives

- The Town does not have any planned upgrades for Fiscal Year 2022/2023. The amount budgeted is a placeholder for unexpected equipment failure and the potential need for replacement equipment.

## Budget Highlights

- This is a declining revenue source due to decline in customer base as alternative methods of television programming services versus cable are becoming more popular.

## Did You Know?

- Town Council meetings can be viewed on local cable channel 28, the Town's YouTube page at [www.townofyountville.com/youtube](http://www.townofyountville.com/youtube) and through the Town's online agendas while the meetings are in session.
- The Town contracts with Napa Valley TV (Napa Public Access Cable Television) which provides camera operators to support televising our Town Council, Zoning & Design Review Board, and Parks & Recreation Advisory Commission meetings, as well as providing video services for Town sponsored public events.
- Napa Valley TV also provides services in support of public information releases, producing special programs for emergency preparedness and live special local emergency cablecasts when needed.
- the Yountville Arts Commission now meets in Town Council Chambers.

## Revenue

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
(3022) PEG Fees	\$ 13,736	\$ 10,101	\$ 13,500	\$ 13,500	\$ 13,500
(3301) Interest Income	633	252	400	150	300
<b>Total</b>	<b>\$ 14,369</b>	<b>\$ 10,353</b>	<b>\$ 13,900</b>	<b>\$ 13,650</b>	<b>\$ 13,800</b>

## Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
<b>Machinery &amp; Equipment &lt; \$10k</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$18,890</b>	<b>\$5,000</b>
<b>TOTAL</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$18,890</b>	<b>\$5,000</b>

## Summary of Fund Balance Activity

### Town of Yountville PUBLIC EDUCATIONAL AND GOVERNMENT ACCESS FUND Fund 21 - Department 1012

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 38,556	\$ 49,925	\$ 58,725	\$ 60,278	\$ 55,038
Total Revenue	\$ 14,369	\$ 10,353	\$ 13,900	\$ 13,650	\$ 13,800
Total Expenditures	\$ 3,000	\$ -	\$ 5,000	\$ 18,890	\$ 5,000
■ ENDING FUND BALANCE	\$ 49,925	\$ 60,278	\$ 67,625	\$ 55,038	\$ 63,838
Net Change in Fund Balance	11,369	10,353	8,900	(5,240)	8,800

# Public Art Program Fee Fund

Special Revenue Fund 23 Department 5414



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## Department Overview

In 2016, Town Council approved a Public Art Program Fee to assist in enhancing outdoor public art in the commercial district. This restricted fund ensures that the Town can sustain the development and ongoing maintenance of its outdoor public art assets. This fund is exclusively used for the acquisition, installation, improvement, and maintenance of physical artwork to be displayed in the Town for public view. The revenue deposited into this fund can also be used for the administration of the public art program.

All commercial applicants applying for a building permit are required to pay one percent (1%) of the project valuation as stated on the building permit. Applicants have two (2) options to satisfy the requirement for placement of art by either 1) installing or maintaining public art for public view at 1% of the project valuation, or 2) by paying an in-lieu fee-based on 1% of project valuation into the Public Art Fund administered by the Arts Commission.

The Public Art Program Fee was introduced to Town Council by the Yountville Arts Commission. The Commission provides vision, leadership, inspiration, and support to artists and their art in Yountville. The Commission believes that public art enhances the quality of life for individuals living in, working in and visiting Yountville.

## Fiscal Year 2021/2022 Accomplishments

- Rotated 8 sculptures on the Public Art Walk.
- Maintained the minimum fund balance with the decrease in projects during the COVID-19 Pandemic.
- Created a “Shop the Art Walk” digital catalog and marketing effort.
- Worked closely with Visit Napa Valley for Yountville’s feature week.

## Fiscal Year 2022/2023 Goals and Objectives

- Conduct analysis and craft potential policy changes to ensure future funding for the Yountville Art Walk through commercial construction slowdowns.

## Budget Highlights

- This budget is used exclusively for the Yountville Art Walk. As the fund balance grows, Yountville Arts will analyze projects about annual maintenance, artist stipends and installation costs.



## Did You Know?

- Revenue in this fund is dependent on commercial building permit activity as well as project valuation and can therefore be difficult to predict.

## Revenues

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 1,660	\$ 430	\$ 750	\$ 750	\$ 300
(3113) Public Art Program Fee	42,619	32,600	8,500	8,500	5,000
<b>Total</b>	<b>\$ 44,278</b>	<b>\$ 33,030</b>	<b>\$ 9,250</b>	<b>\$ 9,250</b>	<b>\$ 5,300</b>

## Expenditures

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
<b>Other Supplies &amp; Materials</b>	\$498	\$5,085	\$2,500	\$3,153	\$4,500
<b>Art Maintenance</b>	\$375	\$375	\$1,500	\$1,500	\$2,700
<b>Contract Services</b>	\$29,287	\$31,206	\$17,000	\$21,261	\$13,500
<b>TOTAL</b>	<b>\$30,159</b>	<b>\$36,666</b>	<b>\$21,000</b>	<b>\$25,914</b>	<b>\$20,700</b>

## Summary of Fund Balance Activity

### Town of Yountville PUBLIC ART PROGRAM FEE FUND Fund 23 - Department 5414

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 47,614	\$ 61,733	\$ 60,783	\$ 58,096	\$ 41,432
Total Revenue	\$ 44,279	\$ 33,030	\$ 9,250	\$ 9,250	\$ 5,300
Total Expenditures	\$ 30,160	\$ 36,666	\$ 21,000	\$ 25,914	\$ 20,700
■ ENDING FUND BALANCE	\$ 61,733	\$ 58,096	\$ 49,033	\$ 41,432	\$ 26,032
Net Change in Fund Balance	14,119	(3,637)	(11,750)	(16,664)	(15,400)

# Housing Grant Fund

Special Revenue Fund 24 Department 1500



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## [Department Overview](#)

The Town has been awarded three large grants for home rehabilitation activity. All these housing grants provide funding for the Home Rehabilitation Program, which funds home improvement projects for low-income eligible residents to bring their homes up to current building code standards. The Home Rehabilitation Program provides qualifying homeowners with zero to low interest loans to complete vital rehabilitation projects. Prior to receiving the loan, the borrower is required to verify eligibility by providing proof of income and proof of home ownership.

On September 24, 2014, the Town was awarded a CalHome Program Grant (CalHome Grant) from the California Department of Housing and Community Development (HCD) in the amount of \$330,00. The CalHome Grant has been exhausted and will only be funded this fiscal year by repayment of previous loans. On November 19, 2014 the Town received a HOME Program Grant (HOME Program Grant) from HCD for up to \$500,000. The Town was also awarded a \$500,000 HOME grant (HOME Grant) in 2018, of which \$77,342 has been received as of April 30, 2022, leaving a balance of \$422,658 that the Town is expecting to receive as projects are completed.”

In Fiscal Year 2020/2021, the Town worked with the City of Napa and the California Department of Housing and Community Development (HCD) to add a Tenant-Based Rental Assistance (TBRA) as a new approved activity within the Home Rehabilitation Program. This portion of the program uses the state and federal grants to assist low-income residents in making rent payments and will sunset.

The Town entered into an agreement with the Housing Authority of the City of Napa to administer these grants. The Housing Authority markets the program and receives the applications, performs income determinations and eligibility for the assistance, works write ups for the rehab work, manages the projects, processes the grant draw down for the loans funded, performs quarterly and annual reporting, completes annual monitoring of the recipients of the rehab loans, and carries out other administrative tasks.

Homeowners may choose to repay the loan at their leisure, but most often repayments occur at the sale of the property. When the loan is repaid, the money obtained returns to this fund and is then used to finance additional qualifying rehabilitation projects. In this sense, it is a revolving loan program, utilizing grant funds to finance as many rehabilitation projects as possible.

## Fiscal Year 2021/2022 Accomplishments

- As of April 30, 2022, the Town has assisted three local renters by using \$13,315 of grant money from the TBRA.
- The Town received two loan repayments for a total amount of \$41,695.

## Fiscal Year 2022/2023 Goals and Objectives

- Continue to administer and manage grant program.
- Work with the Housing Authority of the City of Napa to explore options for possibly utilizing grant funds in other ways that would be beneficial to program participants, such as a tenant based rental assistance program for qualifying individuals during times of financial hardship.

## Budget Highlights

- The CalHOME Grant Expenses and Awards budgeted amounts are included as placeholders in case a loan is repaid.
- The budgeted \$100,000 Federal Home Grant revenue and expenditure represent the expected amount of grant revenue the Town will receive and use from the \$500,000 HOME Grant.

## *Did You Know?*

- To date, 42 projects throughout the Town have received funding through these programs.
- Funds from federal and state grant amounts are recovered through the repayment of the grant-funded loans when a home is sold.
- The CalHome Grant Expenses and Awards budgeted amounts are included as placeholders in case a loan is repaid.

# Revenues

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 529	\$ 177	\$ 400	\$ 100	\$ 100
(3408) CalHome Grant	0	0	20,000	0	20,000
(3432) Federal Home Grant	0	0	500,000	85,000	100,000
(3422) CalGrant Repayment - State	6,794	14,983	0	7,231	0
(3423) CalGrant Repayment - Fed	13,587	15,000	0	34,464	0
Total	\$ 20,910	\$ 30,160	\$ 520,400	\$ 126,795	\$ 120,100

# Expenditures

Total Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
CalHome Grant Awards	\$0	\$75	\$20,000	\$0	\$20,000
Federal Home Grant Awards	\$27,000	\$93,162	\$500,000	\$25,000	\$100,000
TOTAL	\$27,000	\$93,237	\$520,000	\$25,000	\$120,000

# Summary of Fund Balance Activity

Town of Yountville  
HOUSING GRANT FUND  
Fund 24 - Department 1500

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 43,492	\$ 37,402	\$ 7,573	\$ (25,675)	\$ 76,120
Total Revenue	\$ 20,910	\$ 30,160	\$ 520,400	\$ 126,795	\$ 120,100
Total Expenditures	\$ 27,000	\$ 93,237	\$ 520,000	\$ 25,000	\$ 120,000
■ ENDING FUND BALANCE	\$ 37,402	\$ (25,675)	\$ 7,973	\$ 76,120	\$ 76,220
Net Change in Fund Balance	(6,090)	(63,077)	400	101,795	100

# Fire Emergency Services Fund

Special Revenue Fund 28 Department 3201



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## Department Overview

New development activity within the Town is subject to a Fire Emergency Services Impact Fee to offset additional costs of personnel, facilities, and equipment required to meet the increased demands on fire and medical services. This fund accounts for those revenues to ensure funds are available for future fire engine replacements. Due to the limited amount of new development the current fund balance has been well below \$100 since Fiscal Year 2013/2014. With the Town reaching build out, revenues for this fund are difficult to predict. The General Fund will be required to cover the annual fire engine replacement cost as outlined in the March 2018 fire contract. The estimated cost to the General Fund for annual fire engine replacement is estimated to be \$18,333.

## Fiscal Year 2021/2022 Accomplishments

- Paid a portion of the required cost share towards fire engine replacement per the contract with Napa County.

## Fiscal Year 2022/2023 Goals and Objectives

- Transfer any revenues generated to General Fund Department 01-3201 to offset the cost of fire engine replacement costs.

## Budget Highlights

- None.

# Revenue and Expenditures

Data

Collapse All	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
▼ Revenues	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0
(3301) Interest Income	1	0	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0

## Summary of Fund Balance Activity

### Town of Yountville FIRE EMERGENCY SERVICES FUND Fund 28 - Department 3201

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
Total Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total Transfers	\$ -	\$ -	\$ -	\$ -	\$ -
■ ENDING FUND BALANCE	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30
Net Change in Fund Balance	-	-	-	-	-

# CASp Certification and Training Fund (SB 1186 Disability Access Fee)

Special Revenue Fund 30



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## Department Overview

Senate Bill 1186 (SB 1186) created Government Code Section 4467. SB 1186 requires that a fee be assessed on newly issued and renewed business licenses. The intent of this additional fee is twofold; to generate revenue for improving disability access and compliance within the jurisdiction, and to provide funds for the California Division of the State Architect (DSA) to use in maintaining oversight of the Certified Access Specialist (CASp) program.

For the period of January 1, 2018 through December 31, 2023 the fee is \$4.00. This is a substantial increase of the fee that was previously only \$1.00. Of the amount collected, 90% is retained by the local entity, and 10% is remitted to the DSA on a quarterly basis. Annually in January, an annual report is completed and submitted to the DSA to disclose total amount of fees collected, and reconcile the amount remitted to the DSA. After the annual report is finalized, the Town's portion of the fee is transferred into Fund 50 to aid in covering costs of projects related to ADA improvements and requirements.

These fees were previously accounted for in the General Fund, in a liability account that did not show up as revenue. With the considerable increase in the fee amount, it was determined that these revenues should be in a Special Revenue Fund.

On January 1, 2024, the fee will be returned to \$1.00, the original fee amount. The Town will then retain 70% of the fees collected and remit the remaining 30% to the DSA.

## Fiscal Year 2021/2022 Accomplishments

- Collected SB 1186 fees when business licenses are applied for and renewed.
- Reported and remitted to the Division of the State Architect in a timely manner.
- Transferred fees collected in calendar year 2020 into Fund 50 to help cover costs for project CP-2021 (ADA Accessibility Improvements Program).

## Fiscal Year 2022/2023 Goals and Objectives

- Continue to collect, report, and remit fees as required by statute.
- Utilize funds for the Town's Americans with Disability Act (ADA) Improvements Program.



## Budget Highlights

- This fund will provide for easier tracking and reporting of fees collected.
- Any funds that become available will be transferred to Fund 50 to cover costs for project CP-2023 (ADA Accessibility Improvements Program).

## Did You Know?

- The Town processes roughly 475 business licenses (new & renewals) each year which generates revenue for this fund.

## Revenues

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 19	\$ 7	\$ 10	\$ 10	\$ 0
(3705) SB 1186 Fees	1,699	2,016	1,700	1,700	1,500
<b>Total</b>	<b>\$ 1,718</b>	<b>\$ 2,023</b>	<b>\$ 1,710</b>	<b>\$ 1,710</b>	<b>\$ 1,500</b>

## Expenditures

### CASp Certification & Training Fund 30 Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
Interfund Transfer - Capital Project	\$1,923	\$1,786	\$1,700	\$1,997	\$1,500
<b>TOTAL</b>	<b>\$1,923</b>	<b>\$1,786</b>	<b>\$1,700</b>	<b>\$1,997</b>	<b>\$1,500</b>

## Summary of Fund Balance Activity

### Town of Yountville CASp CERTIFICATION AND TRAINING FUND (SB 1186 DISABILITY ACCESS FEE) Fund 30

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,450	\$ 1,245	\$ 959	\$ 1,482	\$ 995
Total Revenue	\$ 1,718	\$ 2,023	\$ 1,710	\$ 1,510	\$ 1,500
Total Transfers	\$ 1,923	\$ 1,786	\$ 1,700	\$ 1,997	\$ 1,500
■ ENDING FUND BALANCE	\$ 1,245	\$ 1,482	\$ 969	\$ 995	\$ 995
Net Change in Fund Balance	\$ (205)	\$ 237	\$ 10	\$ (487)	\$ -

# Housing Opportunity Program Fund

Special Revenue Fund 70 Department 1500



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## Department Overview

The Housing Opportunity Fund, also known as the Housing Opportunity Program, was established to support the development of affordable housing units by providing Town funding assistance for affordable housing construction. This effort provides local lower income residents and workers in the hospitality and agricultural industries the opportunity to live in the community in which they work. This program recognizes the desire to have a socio-economically diverse population. Revenue received from developer paid Housing Fair Share Impact Fees, General Fund transfers, and interest income provide the source of funds for these efforts.

The Town currently has 100 deed restricted affordable housing units. The Town is reaching build-out and there is limited commercial and residential land to build upon. This means that this will be a declining revenue source and there will be very limited funding from fair share fees in current and future years. The current practice is not to budget impact fees as development is limited in number and timing is difficult to predict. When revenue is received, the funds will be used for affordable housing projects and programs in tandem with the funds accounted for in Fund 71.

## Fiscal Year 2021/2022 Accomplishments

- Initiated conversations regarding town sponsored payment program for Additional Dwelling Units (ADUs) that would be deed restricted for low income rentals.
- A total of \$662 in Affordable Housing Fair Share in-lieu Fees were collected.

## Fiscal Year 2022/2023 Goals and Objectives

- Collaborate with official housing developers to sponsor projects.
- Implement the financing for deed restricted ADUs.
- Identify opportunities to support the Town's affordable housing goals.

## Budget Highlights

- A budget of \$13,400 is included for contribution to local housing advocates, including the Community Action of Napa Valley Homeless Shelter, Napa Valley Community Housing Farmworker Housing Project, and Fair Housing Napa Valley, consistent with the Town of Yountville General Plan Housing Element.

- A budget of \$58,200 is included to continue a contract with the City of Napa Housing Authority for housing management services. This represents a slight increase from previous years due to increased PERS costs, additional monitoring and loan servicing of the Home Rehabilitation Program and increased advisory work on various housing programs.
- This fund is dependent on the General Fund, which has a responsibility under the Housing Element to sustain this program. The General Fund will be contributing \$71,600 in Fiscal Year 2022/2023.

### *Did You Know?*

- Approximately 10% of Yountville's housing stock is deed restricted affordable in support of the Town's housing goals.
- There are 100 affordable housing units in Town; 26 are owner-occupied, and 74 are renter occupied.

## Revenue & Transfers

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
(3301) Interest Income	\$ 3,680	\$ 986	\$ 2,000	\$ 300	\$ 500
(3701) Impact Fees	31,254	700	0	662	0
(3901) Interfund Transfer - From General Fund	0	15,000	70,400	63,000	71,600
<b>Total</b>	<b>\$ 34,935</b>	<b>\$ 16,686</b>	<b>\$ 72,400</b>	<b>\$ 63,962</b>	<b>\$ 72,100</b>

## Expenditures

Total Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
<b>Other Agencies</b>	\$6,000	\$6,000	\$13,400	\$6,000	\$13,400
<b>Contract Services</b>	\$52,034	\$56,000	\$57,000	\$57,000	\$58,200
<b>TOTAL</b>	<b>\$58,034</b>	<b>\$62,000</b>	<b>\$70,400</b>	<b>\$63,000</b>	<b>\$71,600</b>

# Summary of Fund Balance Activity

Town of Yountville  
HOUSING OPPORTUNITY PROGRAM FUND  
Fund 70 - Department 1500

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 1,589,194	\$ 1,566,094	\$ 1,513,894	\$ 1,520,780	\$ 1,521,742
TOTAL PROGRAM REVENUE	\$ 34,934	\$ 16,686	\$ 72,400	\$ 63,962	\$ 72,100
Total Supplies & Services	\$ 58,034	\$ 62,000	\$ 70,400	\$ 63,000	\$ 71,600
TOTAL EXPENDITURES	\$ 58,034	\$ 62,000	\$ 70,400	\$ 63,000	\$ 71,600
■ ENDING FUND BALANCE	\$ 1,566,094	\$ 1,520,780	\$ 1,515,894	\$ 1,521,742	\$ 1,522,242
Net Change in Fund Balance	(23,100)	(45,314)	2,000	962	500
<b>FUND BALANCE ALLOCATIONS</b>					
Restricted- Affordable Housing***	1,501,315	1,505,020	1,505,020	1,505,020	1,508,725
Unassigned Fund Balance	64,779	15,760	10,874	16,722	13,517
■ TOTAL FUND BALANCE	\$ 1,566,094	\$ 1,520,780	\$ 1,515,894	\$ 1,521,742	\$ 1,522,242

\*\*\*See table below for detail.

Property Address	Borrower	Maturity Date	Balance at 6/30/20	Estimated at 6/30/21	Proposed at 6/30/22
1905 Yountville Cross Road	Owner	1/30/2028	22,815	23,220	23,625
9 Jasmine Street	Owner	6/30/2028	50,700	51,600	52,500
6776 Yount Street	Family Apartments	8/29/2027	275,200	280,000	284,800
27 Lande Way	NV Community Housing	7/1/2042	52,600	50,200	47,800
Arroyo Grande Villas	Arroyo Grande Villas	12/31/2066	1,100,000	1,100,000	1,100,000
<b>Total Housing Notes Receivable</b>			<b>\$ 1,501,315</b>	<b>\$ 1,505,020</b>	<b>\$ 1,508,725</b>

# Measure S, Affordable and Workforce Housing Fund

Special Revenue Fund 71 Department 1600



## Department Overview

**On November 6, 2018, Yountville voters approved Measure S which increased the Transient Occupancy Tax (TOT) by one percent (1%) to support workforce and affordable housing efforts. It is a special tax for funding programs and services related to workforce and affordable housing and may only be used for that purpose, including projects within and outside the jurisdictional boundaries of the Town of Yountville.**

**There are several types of programs and services which could utilize Measure S funds, which include but are not limited to:**

- External services and programs that aid the Town in the management and oversight of its affordable housing programs.
- External consultant and staff costs related to management oversight and development of affordable and workforce housing programs and related services.
- Internal and external program costs to provide housing rehabilitation, inspection and management of existing rental registration program, and code enforcement and compliance of short-term rental restrictions to support and maintain existing rental housing stock.
- Housing related provider and support services such as, but not limited to Fair Housing Napa Valley, and including other regional housing advocacy / services and non-profit housing resources support providers as outlined or in accordance with policy objectives in the Town's General Plan and Housing Element.
- Acquisition of existing deed restricted affordable properties which may come on the market to ensure that they remain deed restricted.
- Incentives, grants or reimbursements of development impact fees and building permit fees for deed restricted affordable housing units.
- Financial assistance for property owners who may choose to rent out rooms in their home to targeted employees who are employed locally in Yountville.
- Development and funding of "down payment" assistance program for eligible targeted home buyers.
- Debt payment for bonds, certificates of purchase or other appropriate structure to fund the purchase, acquisition, or construction of additional deed restricted affordable or workforce housing for local employees.

The Town will be continue to be conservative in its budgeted expenditures in the early years of this fund before committing resources to any new programs.

## Fiscal Year 2021/2022 Accomplishments

- Continued to collect additional one percent of gross revenue reported by hotels which increased fund balance.
- Town purchased 6631 Oak Leaf Court to protect its designation as affordable housing.
- Town sold 6631 Oak Leaf Court to Napa Valley Community Housing a low-income dead restricted rental housing unit.

## Fiscal Year 2022/2023 Goals and Objectives

- Continue to grow the balance available in this fund.
- Town staff will seek opportunities to utilize fund balance to increase affordable and workforce housing within the Town.

## Budget Highlights

- Initial allocation of \$100,000 towards draft ADU forgivable loan program.

## *Did You Know?*

- As of March 31, 2022 the balance in this fund is \$1,323,817.

# Revenue

Data

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
(3035) Measure S. Affordable Housing	\$ 472,402	\$ 401,227	\$ 437,500	\$ 437,500	\$ 583,333
(3301) Interest Income	8,606	4,264	5,000	5,000	2,500
<b>Total</b>	<b>\$ 481,008</b>	<b>\$ 405,491</b>	<b>\$ 442,500</b>	<b>\$ 442,500</b>	<b>\$ 585,833</b>

# Expenditures

## Total Expenditure Budget

	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
<b>Contract Services</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>

# Summary of Fund Balance Activity

Town of Yountville  
MEASURE S, AFFORDABLE AND WORKFORCE HOUSING  
Fund 71 - Department 1600

	2019/2020	2020/2021	2021/2022		2022/2023
	ACTUAL	ACTUAL	BUDGET	ESTIMATED	PROPOSED
■ BEGINNING FUND BALANCE	\$ 280,205	\$ 761,213	\$ 1,119,880	\$ 1,166,704	\$ 1,270,463
TOTAL PROGRAM REVENUE	\$ 481,008	\$ 405,491	\$ 442,500	\$ 440,000	\$ 585,833
Total Supplies & Services	\$ -	\$ -	\$ 100,000	\$ 336,241	\$ 100,000
TOTAL EXPENDITURES	\$ -	\$ -	\$ 100,000	\$ 336,241	\$ 100,000
■ ENDING FUND BALANCE	\$ 761,213	\$ 1,166,704	\$ 1,462,380	\$ 1,270,463	\$ 1,756,296
Net Change in Fund Balance	481,008	405,491	342,500	103,759	485,833



# Tallent Lane Private Road Benefit District Fund

Special Revenue Fund 95 Department 4305



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## Department Overview

The Tallent Lane Benefit District was established to provide safer and improved access to properties fronting Tallent Lane. A fee of \$3,327 per home or per lot, and \$1,663 per second unit are the major sources of revenue. This benefit district remains a funding vehicle for residents to improve Tallent Lane, which is a private road.

Pursuant to Resolution 769 dated June 6, 1989 this Benefit District fund is established to provide a funding mechanism to widen Tallent Lane for safety and improved access to at least 16 feet wide. The project costs and easements are to be provided by the property owners abutting Tallent Lane. Unless and until the road is improved to meet current Town standards the road shall remain by General Plan definition a small rural lane.

## Fiscal Year 2021/2022 Accomplishments

- No Tallent Lane Private Road Benefit District revenue.

## Fiscal Year 2022/2023 Goals and Objectives

- No activity scheduled.

## Budget Highlights

- The present fund balance for the Tallent Lane Private Road Benefit District is \$17,947.

# Revenue and Expenditures

Data

Collapse All	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
▼ Revenues	\$ 291	\$ 92	\$ 150	\$ 150	\$ 100
(3301) Interest Income	285	89	150	150	100
(3704) Private Road Assessment	6	3	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 291	\$ 92	\$ 150	\$ 150	\$ 100

## Summary of Fund Balance Activity

**Town of Yountville**  
**TALLENT LANE PRIVATE ROAD BENEFIT DISTRICT FUND**  
**Fund 95 - Department 4305**

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 17,547	\$ 17,838	\$ 17,991	\$ 17,930	\$ 17,980
<b>Total Revenue</b>	\$ 291	\$ 92	\$ 150	\$ 50	\$ 100
■ ENDING FUND BALANCE	<u>\$ 17,838</u>	<u>\$ 17,930</u>	<u>\$ 18,141</u>	<u>\$ 17,980</u>	<u>\$ 18,080</u>
Net Change in Fund Balance	291	92	150	50	100

# Mesa Court Drainage Benefit District Fund

Special Revenue Fund 96 Department 4305



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## Department Overview

The Mesa Court Drainage Benefit District was established to address drainage problems within the geographic area of Mesa Court. The first phase was completed in Fiscal Year 1999 and was financed by new development in the district. The last use of fund resources was in Fiscal Year 2005/2006 for drainage improvements (\$10,000).

## Fiscal Year 2021/2022 Accomplishments

- No Mesa Court Drainage Benefit District revenue was collected.

## Fiscal Year 2022/2023 Goals and Objectives

- No activity is scheduled.

## Budget Highlights

- The present fund balance for the Mesa Court Drainage Benefit District Fund is \$50,046.

# Revenue and Expenditures

Data

Collapse All	2019/2020 Actual	2020/2021 Actual	2021/2022 Adopted Budget	2021/2022 Estimated	2022/2023 Budget
▼ Revenues	\$ 795	\$ 282	\$ 400	\$ 100	\$ 200
(3301) Interest Income	795	248	400	100	200
(3703) Drainage Assessment	0	35	0	0	0
Expenses	0	0	0	0	0
Revenues Less Expenses	\$ 795	\$ 282	\$ 400	\$ 100	\$ 200

## Summary of Fund Balance Activity

**Town of Yountville**  
**MESA COURT DRAINAGE BENEFIT DISTRICT FUND**  
**Fund 96 - Department 4305**

	2019/2020 ACTUAL	2020/2021 ACTUAL	2021/2022 BUDGET	2021/2022 ESTIMATED	2022/2023 PROPOSED
■ BEGINNING FUND BALANCE	\$ 48,921	\$ 49,716	\$ 50,151	\$ 49,998	\$ 50,098
Total Revenue	\$ 795	\$ 282	\$ 400	\$ 100	\$ 200
■ ENDING FUND BALANCE	\$ 49,716	\$ 49,998	\$ 50,551	\$ 50,098	\$ 50,298
Net Change in Fund Balance	795	282	400	100	200