



Town of Yountville

"The Heart of the Napa Valley"

DEVELOPMENT IMPACT FEE

ANNUAL REPORT

FISCAL YEAR 2023/2024

Town of Yountville
Development Impact Fee Annual Report
Fiscal Year 2023/2024

Development Impact Fee Background

The Mitigation Fee Act, Government Code §§66000 *et seq.* (the “Act”), governs the establishment and administration of development impact fees paid by development projects which defray all or a portion of the cost of public facilities related to those projects. Fees must be separately accounted for and used for the specific purpose for which they are imposed. The Town’s adopted development impact fees are listed in the attached exhibits. The expenditure of collected fees are generally authorized through the annual Capital Projects Budget and Capital Improvement Program.

Annual and Five-Year Development Impact Fee Reporting Requirements

The Act requires that the Town prepare an annual report on all its development impact fees after the end of each fiscal year. Government Code section 66006(b)(2) requires the annual report to be reviewed by the Town Council at its next regular meeting not less than 15 days after the report is made available to the public. This Fiscal Year 2023-2024 annual report (“Report”) was made available to the public on the Town of Yountville website on November 15, 2024, posted at Town Hall, and a copy of the Report also was mailed to all persons who had requested mailed notice relating to Town fees on November 15, 2024.

Excluded from this Report are developer fees which are not subject to the reporting requirements of the Act. For example, the Town collects the following fees pursuant to the town’s zoning powers rather than pursuant to the Act: in-lieu housing fees and public art in-lieu fees. Water capacity fees and wastewater capacity fees also are not development impact fees as defined in Sections 66006 and 66001 of the Act.

The Town Council is also required to adopt by resolution certain findings for any fund accounts which contain unexpended funds as of the fifth fiscal year following the first deposit into those funds and every five years thereafter. (Gov’t. Code §66001(d).) The effected accounts are noted in Exhibit E to this report.

The report is organized as follows:

Exhibit A: A brief description of each development impact fee, its purpose, and its authorizing legislation (Gov’t. Code §66006(b)(1)(A).)

Exhibit B: Summary of the July 1, 2023 beginning balance, annual fee revenue collected, interest earned, returned unused funds from projects and loan repayments, identification of public improvements on which fees were expended, percentage of the improvements funded by fees, and the ending balance as of June 30, 2024 for each fee (Gov't. Code §66006(b)(1)(C)-(E).)

Exhibit C: Identifies the amount of each development impact fee for Fiscal Year 2023/2024. (Gov't. Code §66006(b)(1)(B).)

Exhibit D: Identifies interfund loans, transfers, refunds, or reallocation of funds in lieu of refunds in Fiscal Year 2023/2024 (Gov't. Code §66006(b)(1)(G)-(H)).

Exhibit E: Documents the findings required every five years including: identifying the purpose to which the fee is to be put, demonstrating a reasonable relationship between the fee and the purpose for which it is charged, identifying all sources and amounts of funding anticipated to complete financing in incomplete improvements, and designating the approximate dates on which this funding is expected to be available (Gov't. Code §66001(d)).

Exhibit A
Town of Yountville
Development Impact Fee Summary

Impact Fee Name & Fund #	Fee Authority	Brief Description of the Type of Fee
Civic Facilities Impact Fee Fund 41	Ord. 362-05, Reso. 23-4218	This fee was established for, and is collected for, existing and planned civic facilities projects and infrastructure. Collections of this fee are to be allocated to the fund that finances approved civic facilities projects.
Drainage & Flood Control Impact Fee Fund 42	Ord. 362-05, Reso. 23-4218	This fee was established for, and is collected for, planned drainage and flood control projects and infrastructure. Collections of this fee are to be allocated to the fund that finances drainage and flood control projects.
Parks & Recreation Impact Fee Fund 43	Ord. 362-05, Reso. 23-4218	This fee was established for, and is collected for, existing and planned park & recreation facilities, projects, and infrastructure. Collections of this fee are to be allocated to the fund that finances approved parks and recreation projects.
Public Safety Impact Fee Fund 44	Ord. 362-05, Reso. 23-4218	This fee was removed and this fund closed in July 2023 as a result of the adoption of the 2022 Impact Fee Study and therefore had no activity in Fiscal Year 2023/2024.
Traffic Facilities Impact Fee Fund 45	Ord. 362-05, Reso. 23-4218	This fee was established for, and is collected for, existing and planned traffic facilities projects and infrastructure. Collections of this fee are to be allocated to the fund that finances approved traffic facilities projects.
Utility Undergrounding Impact Fee Fund 46	Ord. 362-05, Reso. 23-4218	This fee was established and is collected to pay for the undergrounding of existing overhead utilities along primary streets. Proceeds of each fee collected are to be allocated to the fund that finances approved utility undergrounding projects.
Community Projects Impact Fee Fund 47	Ord. 362-05, Reso. 23-4218	This fee was established in Fiscal year 2023/2024 as a result of the adoption of the 2022 Impact Fee Study and is collected for existing and planned community projects. Collection of this fee are to be allocated to the fund that finances approved community projects, such as electric vehicle charging station installations and replacement of the Town fleet.
Affordable Housing Impact Fee Fund 70	Reso. 23-4218	This fee is designed to recover the cost of providing affordable housing alternatives to low-income residents from development that increases the demand for affordable housing by bringing low-wage employment to Yountville. Collections of this fee are utilized to pay for affordable housing services provided by agreement with City of Napa Housing Authority.

Exhibit B
Development Impact Fee Report
Fiscal Year 2023/2024

Fund	Fund Title/Project Title	Fund Balance @ 7/1/23	Fee Revenues	Interest/Gain/ Loss Revenue	Return Unused Funds / Loan Repayment	Expenditures/ Transfers	Total FY 23/24 Project Cost	Est % Funded by Impact Fees	Ending Balance @ 6/30/24
41	Civic Facilities Impact Fees	8,836.18	616.92	-	-	9,453.10			-
	CF-0043 Town Hall Landscaping & Access					9,453.10	14,820.70	63.8%	
42	Drainage Impact Fees	1,459.92	207.39	-	-	1,313.35			353.96
	DF-2024 Townwide Drainage					1,313.35	1,313.35	100.0%	
43	Parks Impact Fees	-	571.81	-	-	571.81			-
	PK-0032 Vineyard Park Enh Project					571.81	51,809.44	1.1%	
45	Traffic Facilities Impact Fees	-	2,383.90	-	-	2,383.90			-
	ST-4024 Traffic Calming Program					2,383.90	10,615.87	22.5%	
46	Utility Undergrounding Impact Fees	113,578.57	112.76	3,705.32	-	-			117,396.65
							-	0.0%	
47	Community Project Impact Fee	-	1,218.04	-	-	-			1,218.04
							-	0.0%	
70	Affordable Housing Impact Fees	-	9,293.80	-	-	9,293.80			-
	Housing Program					9,293.80	60,300.00	15.4%	

Exhibit C
Town of Yountville Impact Fee Schedule
Fiscal Year 2023/2024

Rates Effective September 18, 2023, as approved in Town Council Resolution 23-4218

CIVIC FACILITIES IMPACT FEES (41-3504)		
		Per
All Customers	\$	0.3748 square foot

DRAINAGE & FLOOD CONTROL IMPACT FEES (42-3504)		
		Per
All Customers	\$	0.1260 square foot

PARK & RECREATION IMPACT FEES (43-3504)		
		Per
All Customers	\$	0.3474 square foot

TRAFFIC FACILITIES IMPACT FEES (45-3504)		
		Per
All Customers	\$	1.4483 square foot

UNDERGROUNDING OF UTILITIES FEE (24-3504)		
		Per
All Customers	\$	0.0685 square foot

COMMUNITY PROJECTS IMPACT FEE		
		Per
All Customers	\$	0.74 square foot

AFFORDABLE HOUSING FAIR-SHARE FEE (70-3504)		
		Per
Expansions, New Construction, Conversions		
All Customers	\$	11.60 square foot

Exhibit D

Status of Interfund Loans, Transfers, Refunds or Reallocation of Funds Fiscal Year 2023/2024

There were no Interfund Loans, Refunds, or Reallocation of Funds in Fiscal Year 2023/2024.

As shown in Exhibit B, revenues are collected into each Impact Fee Fund, then expenditures occur as transfers into the appropriate Capital Projects Fund which houses the applicable project expenditure at the end of each fiscal year.

Exhibit E

Five-Year Findings

Civic Facilities Impact Fee

- This fee was established for, and is collected to help pay for, existing and planned civic facilities projects and infrastructure, such as improvements to and replacements of existing facilities. The Town of Yountville's most recent Capacity and Development Impact Fee Study determined the calculation of this fee based on applicable projects included in the Towns Five-Year Capital Improvement Program, estimated growth in population and assumed square footage of development resulting in a cost per Equivalent Dwelling Unit (EDU).
- Sources of funding for civic facilities projects include any Civic Facilities Impact Fees collected from development projects each fiscal year, along with support from the Town's General Fund in the form of a transfer into the Capital Projects Fund.
- Civic Facilities projects are included each year in the Town's Adopted Budget along with the necessary amount of funding support from the Town's General Fund and are expected to be completed within that fiscal year.

Drainage & Flood Control Impact Fee

- This fee was established for, and is collected to help pay for, planned Drainage and Flood Control projects and infrastructure such as weirs and erosion control. The Town of Yountville's most recent Capacity and Development Impact Fee Study determined the calculation of this fee based on applicable projects included in the Towns Five-Year Capital Improvement Program, estimated growth in population and assumed square footage of development resulting in a cost per Equivalent Dwelling Unit (EDU).
- Sources of funding for Drainage & Flood Control projects include any Drainage & Flood Control Impact Fees collected from development projects each fiscal year, along with support from the Town's General Fund in the form of a transfer into the Capital Projects Fund.
- Drainage & Flood Control projects are included each year in the Town's Adopted Budget along with the necessary amount of funding support from the Town's General Fund and are expected to be completed within that fiscal year.

Parks and Recreation Impact Fee

- This fee was established for, and is collected to help pay for, planned Parks and Recreation projects and infrastructure such as replacing park structures and surfaces, repairing sports courts, and improving parks and open spaces. The Town of Yountville's most recent Capacity and Development Impact Fee Study determined the calculation of this fee based on applicable projects included in the Towns Five-Year Capital Improvement Program, estimated growth in population and assumed square footage of development resulting in a cost per Equivalent Dwelling Unit (EDU).
- Sources of funding for Parks and Recreation projects include any Parks and Recreation Impact Fees collected from development projects each fiscal year, along with support from the Town's General Fund in the form of a transfer into the Capital Projects Fund.
- Parks and Recreation projects are included each year in the Town's Adopted Budget along with the necessary amount of funding support from the Town's General Fund and are expected to be completed within that fiscal year.

Traffic Facilities Impact Fee

- This fee was established for, and is collected to help pay for, planned Traffic Facilities projects and infrastructure such as parking lot improvements and beautification, street maintenance and paving, and traffic calming programs. The Town of Yountville's most recent Capacity and Development Impact Fee Study determined the calculation of this fee based on applicable projects included in the Towns Five-Year Capital Improvement Program, estimated growth in population and assumed square footage of development resulting in a cost per Equivalent Dwelling Unit (EDU).
- Sources of funding for Traffic Facilities projects include any Traffic Facilities Impact Fees collected from development projects each fiscal year, along with support from the Town's General Fund in the form of a transfer into the Capital Projects Fund.
- Traffic Facilities projects are included each year in the Town's Adopted Budget along with the necessary amount of funding support from the Town's General Fund and are expected to be completed within that fiscal year.

Utility Undergrounding Impact Fee

- This fee was established for, and is collected to help pay for, planned Utility Undergrounding projects and infrastructure such as parking lot improvements and beautification, street maintenance and paving, and traffic calming programs. The Town of Yountville's most recent Capacity and Development Impact Fee Study determined the calculation of this fee based on applicable projects included in the Towns Five-Year Capital Improvement Program, estimated growth in population and assumed square footage of development resulting in a cost per Equivalent Dwelling Unit (EDU).
- Sources of funding for Utility Undergrounding projects include any Utility Undergrounding Impact Fees collected from development projects each fiscal year, along with support from the Town's General Fund in the form of a transfer into the Capital Projects Fund.
- The Utility Undergrounding Impact Fee Fund carries a balance and has not yet incurred expenditures due to the nature of utility undergrounding project costs. A project designed to utilize these funds has been included in the Town's Adopted Budget since Fiscal Year 2023/2024 and this project has been carried forward into the Fiscal Year 2024/2025 Adopted Budget. The estimated project completion date is June 30, 2025.

Community Projects Impact Fee

- This fee was established for, and is collected to help pay for, planned Community Projects such as electric vehicle charging station installations and replacement of the Town fleet. The Town of Yountville's most recent Capacity and Development Impact Fee Study determined the calculation of this fee based on applicable projects included in the Towns Five-Year Capital Improvement Program, estimated growth in population and assumed square footage of development resulting in a cost per Equivalent Dwelling Unit (EDU).
- Sources of funding for Community Projects include any Community Projects Impact Fees collected from development projects each fiscal year, along with support from the Town's General Fund in the form of a transfer into the Capital Projects Fund.
- Community Projects are included each year in the Town's Adopted Budget along with the necessary amount of funding support from the Town's General Fund and are usually completed within that fiscal year. For planning purposes the Town delayed expending this revenue until Fiscal Year 2024/2025.

Affordable Housing Impact Fee

- This fee was established for, and is collected to help pay for, the recovery of costs of providing affordable housing alternatives to low-income residents from development that increases the demand for affordable housing by bringing low-wage employment to Yountville. The Town of Yountville's most recent Capacity and Development Impact Fee Study determined the calculation of this fee based on the gap between the cost of construction for affordable housing units, and the maximum amount considered affordable to a low-income family earning 50% of Napa County's median household income, resulting in a cost per square foot of development.
- Sources of funding for Affordable Housing programs include any Affordable Housing Impact Fees collected from development projects each fiscal year, along with support from the Town's General Fund in the form of a transfer into the Housing Opportunity Fund.
- Affordable Housing programs are included each year in the Town's Adopted Budget along with the necessary amount of funding support from the Town's General Fund and are expected to be completed within that fiscal year.

The Town of Yountville's most recent Capacity and Development Impact Fee Study Report is available on the [Town of Yountville website](#) and includes additional information about each of these fees and the specific fee calculations.