



Napa County

1195 THIRD STREET
SUITE 310
NAPA, CA 94559
www.countyofnapa.org

Main: (707) 253-4580

Legislation Text

File #: 22-1369, Version: 1

TO: Members of the Governing Board
FROM: Tracy Schulze - Auditor-Controller
REPORT BY: Benjamin Sargent - Senior Accountant-Auditor
SUBJECT: 2022-23 Appropriation Limit for Lake Berryessa Resort Improvement District

RECOMMENDATION

Auditor-Controller requests adoption of a Resolution establishing the Fiscal Year 2022-23 appropriation limit and revenues subject to the limit for the Lake Berryessa Resort Improvement District as required by Article XIIIIB of the California Constitution.

EXECUTIVE SUMMARY

Article XIIIIB of the California Constitution requires the Lake Berryessa Resort Improvement District establish an appropriation limit on an annual basis. The attached resolution establishes the appropriations limit and the revenues subject to that limit, using the percentage change in the California per capita personal income from the preceding year.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact?	Yes
Is it currently budgeted?	Yes
Where is it budgeted?	The estimated appropriation limit is considered when preparing the District's Requested Budget.
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	No
Future fiscal impact:	The appropriation limit is required to be approved each fiscal year.
Consequences if not approved:	Failing to establish an appropriation limit each fiscal year would put the District in violation of the State Constitution.
County Strategic Plan pillar addressed:	Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

The annual appropriation limit is calculated in accordance with Article XIII B of the California Constitution and is the amount the District could spend that is funded by certain taxes and State subventions, while the revenues subject to that limit is the amount of revenues from those sources the District anticipates receiving in the fiscal year. The limit may be adjusted to account for such things as emergencies and is adjusted annually based on changes in the cost of living and population. The limit may also be adjusted by a vote of the electors of a particular local government agency. In certain instances when the revenue subject to the appropriation limit exceeds the limit itself, tax revenues are required to be returned to local taxpayers.

On May 19, 2020, residents held a special election to approve a new four-year appropriations limit base amount for the District. Measure T successfully passed and established the District's new appropriation limit of \$430,000 for fiscal years 2020-21 through 2023-24. The new limit is to be adjusted annually to the extent authorized by Article XIII B, Section 1, for fiscal years 2021-22 through 2023-24.

The Auditor-Controller is requesting approval of a resolution establishing the appropriation limit for fiscal year 2022-23, as approved by the voters and adjusted annually, at \$489,048 with revenues subject to the limit of \$385,520 using the percentage change in the California per capita personal income from the preceding year.