



# Napa County

## Board Agenda Letter

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Board of Supervisors

**Agenda Date:** 12/17/2024

**File ID #:** 24-2115

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**TO:** Board of Supervisors  
**FROM:** Tracy A. Schulze - Auditor-Controller  
**REPORT BY:** Kim Lambert - Accountant-Auditor II  
**SUBJECT:** Appropriation Limit Agreed-Upon Procedure Report for the Fiscal Year Ended June 30, 2024

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### **RECOMMENDATION**

Accept and file the Appropriation Limit agreed-upon procedure report for fiscal year ended June 30, 2024. (No Fiscal Impact; Mandatory)

### **BACKGROUND**

California Proposition 4 (1979), also known as the Gann limit, was approved by voters to limit state and local spending capped at 1978-79 levels, adjusted for changes in population and inflation. Section 1.5 of Article XIII B of the California Constitution requires the annual calculation of appropriation limits for the County be reviewed as part of the financial audit. The County contracted with Brown Armstrong Accountancy Corporation to review the calculation. The calculation for fiscal year 2023-24 was confirmed with no exceptions or findings.

Requested Action: Accept and file the Report

### **FISCAL & STRATEGIC PLAN IMPACT**

Is there a Fiscal Impact?	No
Is it Mandatory or Discretionary?	Mandatory
Is the general fund affected?	No
Future fiscal impact:	None
Consequences if not approved:	The County would not be in compliance with Section 1.5 of Article XIII B of the California Constitution.

### **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.