



Napa County

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

Main: (707) 253-4580

Legislation Details (With Text)

File #: 22-1370 **Version:** 1

Type: Report **Status:** Agenda Ready

File created: 6/30/2022 **In control:** Flood Control and Water Conservation District

On agenda: 10/4/2022 **Final action:**

Title: Auditor-Controller requests adoption of a Resolution establishing the fiscal year 2022-23 appropriation limit and estimated revenues subject to the limit for the Community Facilities District-Oakville to Oak Knoll Maintenance, Monitoring and Restoration Project (CFD OVOK) as required by Article XIII B of the California Constitution.

Sponsors:

Indexes:

Code sections:

Attachments: 1. Memo, 2. Resolution

| Date | Ver. | Action By | Action | Result |
|------|------|-----------|--------|--------|
|------|------|-----------|--------|--------|

TO: Napa County Flood Control and Water Conservation District

FROM: Tracy Schulze - Auditor-Controller

REPORT BY: Benjamin Sargent - Senior Accountant-Auditor

SUBJECT: 2022-23 Appropriation Limit for Community Facilities District-Oakville to Oak Knoll Maintenance, Monitoring and Restoration Project

RECOMMENDATION

Auditor-Controller requests adoption of a Resolution establishing the fiscal year 2022-23 appropriation limit and estimated revenues subject to the limit for the Community Facilities District-Oakville to Oak Knoll Maintenance, Monitoring and Restoration Project (CFD OVOK) as required by Article XIII B of the California Constitution.

EXECUTIVE SUMMARY

Each year, Article XIII B of the California Constitution requires the Community Facilities District-Oakville to Oak Knoll Maintenance, Monitoring and Restoration Project (CFD OVOK) to establish an appropriation limit. The attached resolution establishes the appropriation limit and the revenues subject to that limit.

FISCAL 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 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. |

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 revenue from those sources the District anticipates receiving in the fiscal year. In certain instances when the revenues subject to the limit exceeds the appropriation limit, tax revenues are required to be returned to local taxpayers.

On January 6, 2015, the property owners of Napa Flood Control and Water Conservation District Community District No. 2014-01 approved the formation of Napa County Flood Control and Water Conservation Community Facilities District (for the Oakville to Oak Knoll Maintenance, Monitoring and Restoration Project ("Community Facilities District")) setting the appropriation limit for the District at \$2,000,000 per fiscal year.

The Auditor-Controller is requesting approval of a resolution establishing the appropriations limit for fiscal year 2022-2023 at \$2,000,000, with estimated revenues subject to that limit of \$120,010.