



Napa County

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Legislation Text

File #: 21-825, **Version:** 1

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
REPORT BY: Benjamin Sargent - Senior Accountant-Auditor
SUBJECT: FY 2021-22 Napa County Appropriation Limit

RECOMMENDATION

Auditor-Controller requests adoption of a resolution establishing the Fiscal Year 2021-2022 appropriation limit and estimated revenue subject to the limit for the County of Napa as required by Article XIII B of the California Constitution.

EXECUTIVE SUMMARY

Article XIII B of the California Constitution requires the County to establish an appropriation limit on an annual basis. The attached resolution establishes the appropriation limit and the estimated revenue subject to that limit, using the change in the non-residential new construction growth factor for the calculation.

FISCAL & STRATEGIC PLAN IMPACT

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|---|---|
| Is there a Fiscal Impact? | Yes |
| Is it currently budgeted? | Yes |
| Where is it budgeted? | The estimated appropriation limit is considered when preparing the recommended budget. |
| Is it Mandatory or Discretionary? | Mandatory |
| Is the general fund affected? | Yes |
| 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 County 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 appropriation limit is the amount the County could spend that is funded by certain taxes and State subventions, while the revenue subject to the limit is the amount of revenue from those sources the County anticipates actually receiving in the fiscal year. The included correspondence provides information on how the recommended appropriation limit was calculated in accordance with Article XIII B of the California Constitution.

The Auditor-Controller is requesting approval of a resolution establishing the appropriation limit for Fiscal Year 2021-2022 at \$2,597,578,980 with estimated revenue subject to the limit of \$151,251,403, using the change in the non-residential new construction growth factor in performing the calculation.