



Napa County

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Legislation Text

File #: 21-830, **Version:** 1

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
REPORT BY: Benjamin Sargent - Senior Accountant-Auditor
SUBJECT: 2021-2022 Appropriation Limit for Napa Berryessa Resort Improvement District

RECOMMENDATION

Auditor-Controller requests adoption of a resolution establishing the Fiscal Year 2021-22 appropriation limit and revenues subject to the limit for the Napa Berryessa Resort Improvement District as required by Article XIII B of the California Constitution.

EXECUTIVE SUMMARY

Article XIII B of the California Constitution requires the Napa Berryessa Resort Improvement District establish an appropriation limit on an annual basis. Today's adoption of the recommended resolution establishes the appropriation limit and 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 recommended 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 are the amount of revenues from those sources the District anticipates actually receiving in the fiscal year. In certain instances when the revenues subject to the limit exceeds the limit itself, tax revenues are required to be returned to local taxpayers.

The Auditor-Controller is requesting approval of a resolution establishing the appropriation limit for Fiscal Year 2021-22 at \$367,484 with revenues subject to that limit of \$38,535 using the percentage change in the California per capita personal income from the preceding year calculated in the attached memo.