

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE NAPA COUNTY BOARD OF SUPERVISORS  
ESTABLISHING THE APPROPRIATION LIMIT FOR  
THE 2025-2026 FISCAL YEAR FOR NAPA COUNTY**

**WHEREAS**, Article XIII B of the California State Constitution requires the Board of Supervisors to annually establish an appropriation limit for the County; and

**WHEREAS**, the total annual appropriations limit cannot exceed the local entity's appropriation limit for the prior year as adjusted for the change in the cost-of-living and the change in population except as otherwise provided in Article XIII B of the California State Constitution; and

**WHEREAS**, section 8(e)(2) of Article XIII B of the California State Constitution requires local governmental entities to select by a recorded vote of their respective governing bodies the methodology for determining the change in the cost-of-living factor which shall either be the percentage change in California per capita personal income from the preceding year or the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential new construction;

**NOW, THEREFORE, BE IT RESOLVED** by the Napa County Board of Supervisors as follows:

1. The Napa County Board of Supervisors hereby sets the estimated appropriation limit and the estimated revenue subject to the limit for Napa County for the 2025-2026 Fiscal Year as follows:

	<u>Appropriation Limit</u>	<u>Revenue Subject to Limit</u>
<b>Napa County</b>	<b>\$3,351,682,838</b>	<b>\$261,316,934</b>

2. The Board in determining the 2025-2026 appropriation limit hereby selects the percentage change in California per capita personal income from the preceding year as the change in the cost-of-living factor.

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**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED**  
 by the Napa County Board of Supervisors at a regular meeting held on the 23rd day of September,  
 2025, by the following vote:

AYES: SUPERVISORS \_\_\_\_\_  
 \_\_\_\_\_  
 NOES: SUPERVISORS \_\_\_\_\_  
 ABSTAIN: SUPERVISORS \_\_\_\_\_  
 ABSENT: SUPERVISORS \_\_\_\_\_

NAPA COUNTY, a political subdivision of  
 the State of California

\_\_\_\_\_  
 ANNE COTTRELL, Chair of the  
 Board of Supervisors

<p>APPROVED AS TO FORM          Office of County Counsel</p> <p>By: <u>Sabrina S. Wolfson</u>  <i>Deputy County Counsel</i></p> <p>Date: <u>August 27, 2025</u></p> <p><u>PL No. 137770</u></p>	<p>APPROVED BY THE NAPA COUNTY          BOARD OF SUPERVISORS</p> <p>Date: _____          Processed By: _____          _____          Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS          Clerk of the Board of Supervisors</p> <p>By: _____</p>
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