



A Tradition of Stewardship
A Commitment to Service

Agenda Date: 9/12/2017

Agenda Placement: 6Q

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Tracy Schulze - Auditor-Controller
Auditor - Controller
REPORT BY: Georgina Panganiban, Accountant-Auditor III - (707)253-4620
SUBJECT: FY 2017-18 Napa County Appropriation Limit

RECOMMENDATION

Auditor-Controller requests the adoption of a resolution establishing the Fiscal Year 2017-2018 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 local non-residential new construction growth factor for the calculation.

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 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.

Additional Information:

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 2017-2018 at \$1,524,242,995 with estimated revenue subject to the limit of \$131,643,867, using the local non-residential new construction factor in performing the calculation.

SUPPORTING DOCUMENTS

- A . Appropriation Limit Memo
- B . Appropriation Limit Resolution

CEO Recommendation: Approve

Reviewed By: Bret Prebula