

Appropriations Limit Calculation Summary Fiscal Year 2021-2022 Adopted Budget

Prior Year Revised Appropriation Limit [4]	\$ 16,470,479
Allowed Compounded Percentage Increase from Prior Year [1]	
Statewide Per Capita Personal Income	5.240%
County Population Growth From State Dept of Finance	-0.050%
Compounded Percentage as an Adjustment Factor	4.398%
Growth Factor Adjustment Amount to Appropriation Limit	724,407
Current Year Appropriation Limit From Growth Factors	17,194,886
Annual Other Adjustments to Limit [1]	4,500,000
Current Year Appropriations Limit	21,694,886
Current Year Adopted Budget Appropriations From Proceeds of Taxes [2]	
Proceeds of Taxes From Adopted Budget [3]	8,554,000
Less Allowable Exclusion of Certain Appropriations [3]	(1,141,369)
Current Year Appropriations Subject to Appropriation Limit	7,412,631
Current Year Appropriations Under the Appropriation Limit	\$ (14,282,255)
Percentage Under the Limit	-65.83%

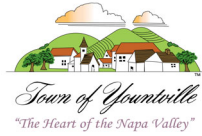
(1) Article XIIIb allowed annual adjustments to the Appropriations Limit after calculation of annual growth factors			
Other Adjustments to Limit			
Voter Approved override		4,500,000	
		-	
Total Additional Adjustments to Limit		4,500,000	
(2) Proceeds of Taxes are certain revenues as defined by State Law and League of California Cities Article XIIIb Appropriations Limit Uniform Guidelines. See Worksheets for details.			
(3) Summary of worksheets for above calculations of Appropriations Limit and Appropriations Subject to Limit.			
Summary of Appropriations From Proceeds of Taxes	From Non Proceeds of Taxes	From Proceeds of Taxes	Total Appropriations
General Fund	1,525,317	8,554,000	10,079,317
Special Revenue Funds	10,251,809	-	10,251,809
Total Proceeds and Non Proceeds of Taxes	11,777,126	8,554,000	20,331,126
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	246,924		
Qualified Capital Outlay Over \$100,000 and 10+ year life	894,445		
Qualified Debt Service	-		
Total Exclusions to Appropriations Subject to Limit	1,141,369		
[4] Adjustments to prior year calculation of Appropriations Limit due use of appropriate growth factors from FY 1987-1988 to FY 2016-2017. See worksheet details.			

In November 1979, the voters of the State of California approved Proposition 4, commonly known as the Gann Initiative. The Proposition created Article 13B of the State Constitution, a state law that requires the state and local governments to adopt an annual appropriation limit. The appropriation limit, also referred to as the "Gann Limit", establishes a limit on the proceeds of taxes that may be appropriated for spending in a given fiscal year. The limit is adjusted each year based on an economic factor calculated using the change in the cost of living and the change in population.

In order to deal with an increasing number of concerns regarding the restrictions of Proposition 4, and to increase the accountability of local government in adopting their limit, the voters approved Proposition 111 in June 1990. Two of the provisions included in Proposition 111 were to provide for an option for local government to select from adjustment factors that would allow them to be more responsive to local growth and to require an annual review of the appropriation limit calculations. The adjustment factors for the change in cost of living can be based on either a change to California per capita income or a change to non-residential assessed valuation in the Town limits. The adjustment factor for population can be based on either a change to population in Yountville or a change in Napa County.

The Appropriations Limit imposed by Propositions 4 and 111 creates a restriction on the amount of revenue which can be appropriated in any fiscal year. The base year for the calculation was 1978/79, and the economic factors are used to calculate the adjustment for each year. The calculation includes only revenues that are classified as "proceeds of taxes" and allows for certain exclusions, including interfund transfers, capital outlay, payments for debt service, and appropriations required to comply with mandates of the courts or federal government, such as FSL overtime or payment of FICA/Medicare tax.

The state law also includes a provision for the voters to approve an override of the calculated appropriations limit for a period not to exceed four years. The Town currently has an override approved by voters November 2018, increasing the override by \$3,000,000 to \$4,500,000 in FY 2019/2020 with annual increases which is in effect through June 30, 2024. The annual increase is based on the percentage growth in TOT revenues. In fiscal year 2019/2020, due to the COVID 19 impact, TOT revenues decreased. The override remains at \$4,500,000 for fiscal year 2020/2021.



Appropriations Limit Calculation
Fiscal Year 2021-2022 Adopted Budget

Revenue for Proceeds of Taxes

LOCC Worksheet #1

Account		Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
01	General Fund	10,079,317.00	1,525,317.00	8,554,000.00
02	OPEB (Retiree Benefits)	115,250.00	115,250.00	-
03	PERS UAAL Reserve	250,250.00	250,250.00	-
04	Emergency Reserve Fund	15,000.00	15,000.00	-
05	Revenue Stabilization Fund	15,000.00	15,000.00	-
20	State Gas Tax	78,351.00	78,351.00	-
21	Public Educational & Govmnt TV	13,900.00	13,900.00	-
22	Tourism Improvement District	877,000.00	877,000.00	-
23	Public Art Program Fee Fund	9,250.00	9,250.00	-
24	Housing Grant Fund	520,400.00	520,400.00	-
25	Measure T Transportation Imp	525,000.00	525,000.00	-
26	SB1, 2017 Road Repair Act	57,575.00	57,575.00	-
27	Measure T Equivalent (MTE)	200.00	200.00	-
28	Fire Services Special Revenue	-	-	-
30	CASp Certification and Training Fund	1,710.00	1,710.00	-
41	Civic Facilities Impact Fees	-	-	-
42	Drainage Impact Fees	-	-	-
43	Parks Impact Fees	-	-	-
44	Public Safety Impact Fees	-	-	-
45	Traffic Facilities Impact Fee	-	-	-
45	Utility Underground Impact Fee	-	-	-
50	Capital Project	266,700.00	266,700.00	-
54	2017 Lease Bond-CommCtr Rfnd	541,500.00	541,500.00	-
55	2020 Lease Financing	387,590.00	387,590.00	-
57	Drought Water Reserve	16,140.00	16,140.00	-
58	Water Impact Fees	-	-	-
60	Water Capital Improvement	130,185.00	130,185.00	-
61	Water Utility Operations	1,625,807.00	1,625,807.00	-
62	Wastewater Utility Operations	2,684,851.00	2,684,851.00	-
63	Joint Treatment Capital Fund	1,084,200.00	1,084,200.00	-
64	Wastewater Utility Capital	502,500.00	502,500.00	-
65	Sewer Impact Fees	-	-	-



Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Revenue for Proceeds of Taxes

LOCC Worksheet #1

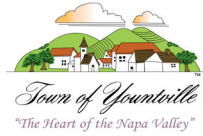
Account		Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
70	Housing Opportunities Fund	72,400.00	72,400.00	-
71	Measure S, Affordable and Workforce Housing	442,500.00	442,500.00	-
75	Measure A Maintenance Fund	3,000.00	3,000.00	-
76	Floodwall Capital Maintenance	-	-	-
81	Facilities Repair/Replacement	7,500.00	7,500.00	-
82	Fleet, Tools, Equip Repair/Replc	7,500.00	7,500.00	-
85	T.O.Y. Community Foundation	-	-	-
92	OPEB Trust Fund-Retiree Health	-	-	-
93	PRSP Trust Fund - Pension	-	-	-
95	Tallent Lane Benefit District	150.00	150.00	-
96	Mesa Ct Drainage Benefit Dist	400.00	400.00	-
Total Revenues, Transfers In and Other Sources		20,331,126.00	11,777,126.00	8,554,000.00

User Fees in Excess of Costs (see Worksheet #2 for Details)

20,331,126.00	11,777,126.00	8,554,000.00

Interest Allocation - From Worksheet #4 and applied to Funds above

Fund: 01 - GENERAL FUND	25,000	15,885.00	9,115.00
Fund: 02 - OPEB (RETIREE BENEFITS)	250	159.00	91.00
Fund: 03 - PERS UAL RESERVES	250	159.00	91.00
Fund: 04 - EMERGENCY RESERVES	15,000	9,531.00	5,469.00
Fund: 05 - REVENUE STABILIZATION	15,000	9,531.00	5,469.00
Fund: 20 - STATE GAS TAX	500	318.00	182.00
Fund: 21 - PUBLIC EDUCATIONAL & GOVMNT TV	400	254.00	146.00
Fund: 22 - TOURISM IMPROVEMENT DISTRICT	2,000	1,271.00	729.00
Fund: 23 - PUBLIC ART PROGRAM FEE FUND	750	477.00	273.00
Fund: 24 - HOUSING GRANT FUND	400	254.00	146.00
Fund: 25 - MEASURE T TRANSPORTATION IMP	-	-	-
Fund: 26 - SB1, 2017 ROAD REPAIR ACT	250	159.00	91.00
Fund: 27 - MEASURE T EQUIVALENT (MTE)	200	127.00	73.00
Fund: 28 - FIRE SERVICES SPECIAL REVENUE	-	-	-
Fund: 30 - DISABILITY ACCESS FEE SB 1186	10	6.00	4.00
Fund: 41 - CIVIC FACILITIES IMPACT FEES	-	-	-
Fund: 42 - DRAINAGE IMPACT FEES	-	-	-
Fund: 43 - PARKS IMPACT FEE	-	-	-
Fund: 44 - PUBLIC SAFETY IMPACT FEES	-	-	-
Fund: 45 - TRAFFIC FACILITIES IMPACT FEES	-	-	-
Fund: 46 - UTILITY UNDERGROUND IMPACT FEES	-	-	-
Fund: 50 - CAPITAL PROJECT	5,000	3,177.00	1,823.00
Fund: 52 - 2008 LEASE BOND-COMMUNITY CTR	-	-	-
Fund: 53 - 2013 LEASE BOND-TOWN HALL/M&Y	-	-	-
Fund: 54 - 2017 LEASE BOND COMMCTR RFND	1,500	953.00	547.00
Fund: 55 - 2020 LEASE FINANCING	500	318.00	182.00
Fund: 57 - DRAUGHT WATER RESERVE	10,000	6,354.00	3,646.00
Fund: 58 - WATER IMPACT FEES	-	-	-
Fund: 60 - WATER CAPITAL IMPROVEMENTS	3,500	2,224.00	1,276.00
Fund: 61 - WATER UTILITY OPERATIONS	350	222.00	128.00
Fund: 62 - WASTEWATER UTILITY OPERATION	10,000	6,354.00	3,646.00



Appropriations Limit Calculation
Fiscal Year 2021-2022 Adopted Budget

Revenue for Proceeds of Taxes
 LOCC Worksheet #1

Account	Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
Fund: 63 - JOINT TREATMENT CAPITAL FUND	15,000	9,531.00	5,469.00
Fund: 64 - WASTEWATER UTILITY CAPITAL	2,500	1,589.00	911.00
Fund: 65 - SEWER IMPACT FEES	-	-	-
Fund: 70 - HOUSING OPPORTUNITES FUND	2,000	1,271.00	729.00
Fund: 71 - MEASURE S WORKFORCE HSG FUND	5,000	3,177.00	1,823.00
Fund: 75 - MEASURE A MAINTENANCE FUND	3,000	1,906.00	1,094.00
Fund: 76 - FLOODWALL CAPITAL MAINTENANCE	-	-	-
Fund: 77 - MEASURE A DEBT SERVICE	-	-	-
Fund: 80 - YOUTH PROGRAMS	-	-	-
Fund: 81 - FACILITIES REPAIR/REPLACEMENT	7,500	4,766.00	2,734.00
Fund: 82 - FLEET,TOOLS,EQUIP REPAIR/REPLC	7,500	4,766.00	2,734.00
Fund: 85 - T.O.Y. COMMUNITY FOUNDATION	-	-	-
Fund: 92 - OPEB TRUST FUND-RETIREE HEALTH	-	-	-
Fund: 93 - PRSP TRUST FUND - PENSION	-	-	-
Fund: 95 - TALLENT LANE BENEFIT DISTRICT	150	95.00	55.00
Fund: 96 - MESA COURT BENEFIT DISTRICT	400	254.00	146.00
Total Interest Allocation	133,910	85,088	48,822

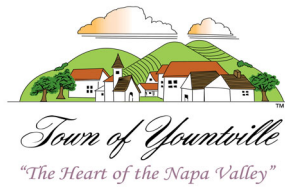


Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Revenue for Proceeds of Taxes

LOCC Worksheet #1.1

Funds		Revenues & Other Sources [1]	Appropriation of Funds and Other Uses [2]	(Use of Reserves) or Additions to Fund Balance [2]	Total Appropriation of Funds and Other Uses [3]	Appropriations From	
						Non-Proceeds of Taxes	Proceeds of Taxes
GENERAL FUND							
01	General Fund	10,079,317	9,838,451	240,866	10,079,317	1,525,317	8,554,000
TOTAL GENERAL FUND REVENUES		10,079,317	9,838,451	240,866	10,079,317	1,525,317	8,554,000
Special Revenue Funds							
02	OPEB (Retiree Benefits)	115,250	144,000	(28,750)	115,250	115,250	-
03	PERS UAAL Reserve	250,250	324,526	(74,276)	250,250	250,250	-
04	Emergency Reserve	15,000	-	15,000	15,000	15,000	-
05	Revenue Stabilization	15,000	-	15,000	15,000	15,000	-
20	State Gas Tax	78,351	70,000	8,351	78,351	78,351	-
21	Public Educational & Govmnt TV	13,900	5,000	8,900	13,900	13,900	-
22	Tourism Improvement District	877,000	916,250	(39,250)	877,000	877,000	-
23	Public Art Program Fee Fund	9,250	21,000	(11,750)	9,250	9,250	-
24	Housing Grant Fund	520,400	520,000	400	520,400	520,400	-
25	Measure T Transportation Imp	525,000	525,000	-	525,000	525,000	-
26	SB1, 2017 Road Repair Act	57,575	50,000	7,575	57,575	57,575	-
27	Measure T Equivalent (MTE)	200	-	200	200	200	-
28	Fire Services Special Revenue	-	-	-	-	-	-
30	CASp Certification and Training Fund	1,710	1,700	10	1,710	1,710	-
41	Civic Facilities Impact Fees	-	-	-	-	-	-
42	Drainage Impact Fees	-	-	-	-	-	-
43	Parks Impact Fees	-	-	-	-	-	-
44	Public Safety Impact Fees	-	-	-	-	-	-
45	Traffic Facilities Impact Fee	-	-	-	-	-	-
46	Utility Underground Impact Fee	-	-	-	-	-	-
50	Capital Project	266,700	35,000	231,700	266,700	266,700	-
52	2008 Lease Bond-Community Ctr	-	-	-	-	-	-
53	2013 Lease Bond-Town Hall/M&Y	-	-	-	-	-	-
54	2017 Lease Bond-CommCtr Rfnd	541,500	544,394	(2,894)	541,500	541,500	-
55	2020 Lease Financing	387,590	350,051	37,539	387,590	387,590	-
57	Drought Water Reserve	16,140	-	16,140	16,140	16,140	-
58	Water Impact Fees	-	-	-	-	-	-
60	Water Capital Improvement	130,185	31,500	98,685	130,185	130,185	-
61	Water Utility Operations	1,625,807	1,685,773	(59,966)	1,625,807	1,625,807	-
62	Wastewater Utility Operations	2,684,851	2,536,504	148,347	2,684,851	2,684,851	-
63	Joint Treatment Capital Fund	1,084,200	462,643	621,557	1,084,200	1,084,200	-
64	Wastewater Utility Capital	502,500	366,755	135,745	502,500	502,500	-
65	Sewer Impact Fees	-	-	-	-	-	-
70	Housing Opportunity Fund	72,400	70,400	2,000	72,400	72,400	-
71	Measure S, Affordable and Workforce H	442,500	100,000	342,500	442,500	442,500	-
75	Measure A Maintenance Fund	3,000	20,000	(17,000)	3,000	3,000	-
76	Floodwall Capital Maintenance	-	-	-	-	-	-
77	Measure-A Debt Service	-	-	-	-	-	-
80	Youth Programs	-	-	-	-	-	-
81	Facilities Repair/Replacement	7,500	-	7,500	7,500	7,500	-
82	Fleet,Tools,Equip Repair/Replc	7,500	-	7,500	7,500	7,500	-
85	T.O.Y. Community Foundation	-	-	-	-	-	-
92	OPEB Trust Fund-Retiree Health	-	141,000	(141,000)	-	-	-
93	PRSP Trust Fund - Pension	-	-	-	-	-	-
95	Tallent Lane Benefit District	150	-	150	150	150	-
96	Mesa Ct Drainage Benefit Dist	400	-	400	400	400	-
Total Special Revenue Funds		10,251,809	8,921,496	1,330,313	10,251,809	10,251,809	-
Total All Funds		20,331,126	18,759,947	1,571,179	20,331,126	11,777,126	8,554,000
		-	-	-	-	-	-



Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
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Summary of All Funds

Total Revenue & Other Sources	20,331,126	11,777,126	8,554,000
	-	-	-
Total Expense and Other Uses	18,759,947	10,446,813	8,313,134
Addition or (Use) of Reserves or Fund Balance	1,571,179	1,330,313	240,866
Total Fund Appropriations & Other Uses	20,331,126	11,777,126	8,554,000
	(0)	(0)	(0)

Fund: 01 - GENERAL FUND

Total Revenue & Other Sources	10,079,317	1,525,317	8,554,000
Expense			
Total Expense & Other Uses	9,838,451	1,525,317	8,313,134
Addition or (Use of Reserves) or Fund Balance	240,866	-	240,866
Total Fund Appropriations & Other Uses	10,079,317	1,525,317	8,554,000
	0	-	0

Fund: 02 - OPEB (Retiree Benefits)

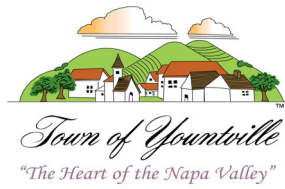
Total Revenue & Other Sources	115,250	115,250	-
Total Expense & Other Uses	144,000	144,000	-
Addition or (Use of Reserves) or Fund Balance	(28,750)	(28,750)	-
Total Fund Appropriations & Other Uses	115,250	115,250	-
	-	-	-

Fund: 03 - PERS UAAL

Total Revenue & Other Sources	250,250	250,250	-
Total Expense & Other Uses	324,526	324,526	-
Addition or (Use of Reserves) or Fund Balance	(74,276)	(74,276)	-
Total Fund Appropriations & Other Uses	250,250	250,250	-
	-	-	-

Fund: 04 - Emergency Reserve

Total Revenue & Other Sources	15,000	15,000	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	15,000	15,000	-

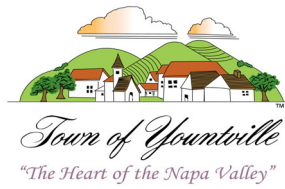


Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Total Fund Appropriations & Other Uses	15,000	15,000	-
	-	-	-
Fund: 05 - Revenue Stabilization			
Total Revenue & Other Sources	15,000	15,000	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	15,000	15,000	-
Total Fund Appropriations & Other Uses	15,000	15,000	-
	-	-	-
Fund: 20 - State Gas Tax			
Total Revenue & Other Sources	78,351	78,351	-
Total Expense & Other Uses	70,000	70,000	-
Addition or (Use of Reserves) or Fund Balance	8,351	8,351	-
Total Fund Appropriations & Other Uses	78,351	78,351	-
	-	-	-
Fund: 21 - Public Educational & Govmnt TV			
Total Revenue & Other Sources	13,900	13,900	-
Total Expense & Other Uses	5,000	5,000	-
Addition or (Use of Reserves) or Fund Balance	8,900	8,900	-
Total Fund Appropriations & Other Uses	13,900	13,900	-
	-	-	-
Fund: 22 - Tourism Improvement District			
Total Revenue & Other Sources	877,000	877,000	-
Total Expense & Other Uses	916,250	916,250	-
Addition or (Use of Reserves) or Fund Balance	(39,250)	(39,250)	-
Total Fund Appropriations & Other Uses	877,000	877,000	-
	-	-	-
Fund: 23 - Public Art Program Fee Fund			
Total Revenue & Other Sources	9,250	9,250	-
Total Expense & Other Uses	21,000	21,000	-
Addition or (Use of Reserves) or Fund Balance	(11,750)	(11,750)	-
Total Fund Appropriations & Other Uses	9,250	9,250	-

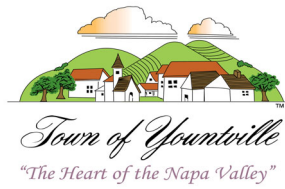


Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
	-	-	-
Fund: 24 - Housing Grant Fund			
Total Revenue & Other Sources	520,400	520,400	-
Total Expense & Other Uses	520,000	520,000	-
Addition or (Use of Reserves) or Fund Balance	400	400	-
Total Fund Appropriations & Other Uses	520,400	520,400	-
	-	-	-
Fund: 25 - Measure T Transportation Imp			
Total Revenue & Other Sources	525,000	525,000	-
Total Expense & Other Uses	525,000	525,000	-
Addition or (Use of Reserves) or Fund Balance	-	-	-
Total Fund Appropriations & Other Uses	525,000	525,000	-
	-	-	-
Fund: 26 - SB1, Road Repair Act			
Total Revenue & Other Sources	57,575	57,575	-
Total Expense & Other Uses	50,000	50,000	-
Addition or (Use of Reserves) or Fund Balance	7,575	7,575	-
Total Fund Appropriations & Other Uses	57,575	57,575	-
	-	-	-
Fund: 27 - Measure T Equivalent (MTE)			
Total Revenue & Other Sources	200	200	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	200	200	-
Total Fund Appropriations & Other Uses	200	200	-
	-	-	-
Fund: 30 - CASp Cetification & Training			
Total Revenue & Other Sources	1,710	1,710	-
Total Expense & Other Uses	1,700	1,700	-
Addition or (Use of Reserves) or Fund Balance	10	10	-
Total Fund Appropriations & Other Uses	1,710	1,710	-
	-	-	-
Fund: 50 -Capital Project			

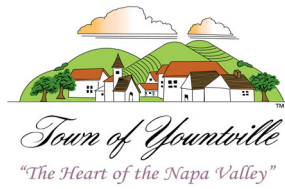


Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Total Revenue & Other Sources	266,700	266,700	-
Total Expense & Other Uses	35,000	35,000	-
Addition or (Use of Reserves) or Fund Balance	231,700	231,700	-
Total Fund Appropriations & Other Uses	266,700	266,700	-
	-	-	-
Fund: 54 -2017 Lease Bond-Comm Ctr Refund			
Total Revenue & Other Sources	541,500	541,500	-
Total Expense & Other Uses	544,394	544,394	-
Addition or (Use of Reserves) or Fund Balance	(2,894)	(2,894)	-
Total Fund Appropriations & Other Uses	541,500	541,500	-
	-	-	-
Fund: 55 -20220 Lease Financing			
Total Revenue & Other Sources	387,590	387,590	-
Total Expense & Other Uses	350,051	350,051	-
Addition or (Use of Reserves) or Fund Balance	37,539	37,539	-
Total Fund Appropriations & Other Uses	387,590	387,590	-
	-	-	-
Fund: 57 - Drought Water Reserve			
Total Revenue & Other Sources	16,140	16,140	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	16,140	16,140	-
Total Fund Appropriations & Other Uses	16,140	16,140	-
	-	-	-
Fund: 60 - Water Capital Improvement			
Total Revenue & Other Sources	130,185	130,185	-
Total Expense & Other Uses	31,500	31,500	-
Addition or (Use of Reserves) or Fund Balance	98,685	98,685	-
Total Fund Appropriations & Other Uses	130,185	130,185	-
	-	-	-
Fund: 61 - Water Utility Operations			
Total Revenue & Other Sources	1,625,807	1,625,807	-

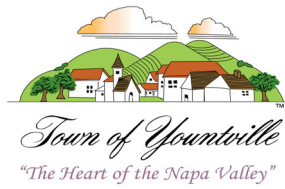


Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Total Expense & Other Uses	1,685,773	1,685,773	-
Addition or (Use of Reserves) or Fund Balance	(59,966)	(59,966)	-
Total Fund Appropriations & Other Uses	1,625,807	1,625,807	-
	0	0	-
Fund: 62 - Wastewater Utility Operations			
Total Revenue & Other Sources	2,684,851	2,684,851	-
Total Expense & Other Uses	2,536,504	2,536,504	-
Addition or (Use of Reserves) or Fund Balance	148,347	148,347	-
Total Fund Appropriations & Other Uses	2,684,851	2,684,851	-
	(0)	(0)	-
Fund: 63 - Joint Treatment Capital Fund			
Total Revenue & Other Sources	1,084,200	1,084,200	-
Total Expense & Other Uses	462,643	462,643	-
Addition or (Use of Reserves) or Fund Balance	621,557	621,557	-
Total Fund Appropriations & Other Uses	1,084,200	1,084,200	-
	-	-	-
Fund: 64 - Wastewater Utility Capital			
Total Revenue & Other Sources	502,500	502,500	-
Total Expense & Other Uses	366,755	366,755	-
Addition or (Use of Reserves) or Fund Balance	135,745	135,745	-
Total Fund Appropriations & Other Uses	502,500	502,500	-
	-	-	-
Fund: 70 - Housing Opportunity Fund			
Total Revenue & Other Sources	72,400	72,400	-
Total Expense & Other Uses	70,400	70,400	-
Addition or (Use of Reserves) or Fund Balance	2,000	2,000	-
Total Fund Appropriations & Other Uses	72,400	72,400	-
	-	-	-
Fund: 71 - Measure S; Affordable and Workforce Housing			
Total Revenue & Other Sources	442,500	442,500	-
Total Expense & Other Uses	100,000	100,000	-

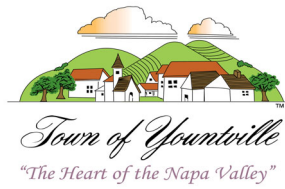


Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Addition or (Use of Reserves) or Fund Balance	342,500	342,500	-
Total Fund Appropriations & Other Uses	442,500	442,500	-
	-	-	-
Fund: 75 - Measure A Maintenance Fund			
Total Revenue & Other Sources	3,000	3,000	-
Total Expense & Other Uses	20,000	20,000	-
Addition or (Use of Reserves) or Fund Balance	(17,000)	(17,000)	-
Total Fund Appropriations & Other Uses	3,000	3,000	-
	-	-	-
Fund: 81 - Facilities Repair/Replacement			
Total Revenue & Other Sources	7,500	7,500	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	7,500	7,500	-
Total Fund Appropriations & Other Uses	7,500	7,500	-
	-	-	-
Fund: 82 - Fleet, Tools, Equip Repair/Replc			
Total Revenue & Other Sources	7,500	7,500	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	7,500	7,500	-
Total Fund Appropriations & Other Uses	7,500	7,500	-
	-	-	-
Fund: 85 - T.O.Y. Community Foundation			
Total Revenue & Other Sources	-	-	-
Fund: 92 - Talent Lane Benefit Distict			
Total Revenue & Other Sources	-	-	-
Total Expense & Other Uses	141,000	141,000	-
Addition or (Use of Reserves) or Fund Balance	(141,000)	(141,000)	-
Total Fund Appropriations & Other Uses	-	-	-
	-	-	-
Fund: 95 - Talent Lane Benefit Distict			
Total Revenue & Other Sources	150	150	-



Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Appropriations Summary & Additions or (Use) of Reserves or Fund Balance

LOCC Worksheet #1.2 Use of Reserves & Appropriations Supplement to LOCC Worksheet #1

Funds	Amounts	Less Non-Proceeds of Taxes	Proceeds of Taxes
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	150	150	-
Total Fund Appropriations & Other Uses	150	150	-
	-	-	-
Fund: 96 - Mesa Ct Benefit District			
Total Revenue & Other Sources	400	400	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	400	400	-
Total Fund Appropriations & Other Uses	400	400	-
	-	-	-
Fund: 97 - PRSP Trust Fund-Pension			
Total Revenue & Other Sources	-	-	-

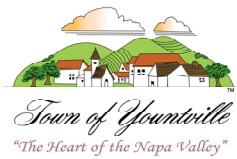


Appropriations Limit Calculation
Fiscal Year 2021-2022 Adopted Budget

User Fees in Excess of Costs Analysis
LOCC Worksheet #2

				Allocation By Function					
				Estimated User Fee Revenues & Expenditures	Planning	Public Safety - Police & Fire	Public Works	Recreation/ Special Events	Arts
GENERAL FUND									
01	0000	3320	Elec. Veh. Charging Station	600.00		600.00			
01	2115	3110	Building Permits	80,000.00	80,000.00				
01	2115	3111	Plan Checks	25,000.00	25,000.00				
01	2115	3112	Tech Upgrade Fee	5,000.00	5,000.00				
01	2115	3114	Digitization Fee	500.00	500.00				
01	2115	3190	Tree Removal Permit	1,000.00	1,000.00				
01	2115	3192	Cannabis Delivery Permit	250.00	250.00				
01	2115	3195	Minor Home Occ Permit	150.00	150.00				
01	2115	3601	Planning Service Charge	45,000.00	45,000.00				
01	2115	3603	Rental Program Insp/Reinsp Fee	-	-				
01	2115	3605	Rental Program Registration	20,000.00	20,000.00				
01	2115	3606	Conditional Use Permit Fee	27,000.00	27,000.00				
01	2115	3611	Multi Residential	-	-				
01	2115	3615	Way Finding Signage Fees	10,000.00	10,000.00				
01	2115	3625	Parking Mgmt-Vehicle Reg Fee	50,000.00	50,000.00				
01	2115	3635	Parking Mgmt-Off Site Parking	10,000.00	10,000.00				
01	2115	3640	Storefront Display Monitoring	-	-				
01	4301	3198	Grading Permit	-			-		
01	4301	3199	Encroachment Permit	10,000.00			10,000.00		
01	4301	3602	Engineering Service Charge	2,500.00			2,500.00		
01	4320	3191	Tree Removal In Lieu Fee	2,000.00			2,000.00		
01	5405	3120	Special Event Permit	2,500.00				2,500.00	
01	5405	3315	Park Rentals	4,000.00				4,000.00	
01	5406	3538	Camp Program Fees	105,000.00				105,000.00	
01	5407	3319	Concession Sales	-				-	
01	5407	3536	Swim Pool Fees	-				-	
01	5407	3537	Swim Lesson Fees	-				-	
01	5408	3312	Community Hall Rental	24,000.00				24,000.00	
01	5408	3313	Community Center Rental	6,500.00				6,500.00	
01	5408	3314	Other Facility Rental Charges	12,000.00				12,000.00	
01	5409	3534	Afterschool Program	6,500.00				6,500.00	
01	5410	3530	Class Fees	40,000.00				40,000.00	
01	5410	3539	Excursion Fees	12,000.00				12,000.00	
01	5412	3532	Sports Program Fees	700.00				700.00	
01	5413	3531	Events Fees	2,000.00				2,000.00	
Total General Fund				504,200.00	273,900.00	600.00	14,500.00	215,200.00	-
Other Funds									
Fund 23 - Public Art Program Fee Fund				8,500.00					8,500.00
Total Estimate of User Fees				512,700.00	273,900.00	600.00	14,500.00	215,200.00	8,500.00
Current Year Adopted Budget relating to User Fees									
General Fund Operations				4,915,673.13	1,018,866.62	1,800,349.00	702,379.74	1,394,077.77	
Other Funds Operations				10,000.00					10,000.00
User Fees (Under) or in Excess of Costs				(4,412,973.13)	(744,966.62)	(1,799,749.00)	(687,879.74)	(1,178,877.77)	(1,500.00)

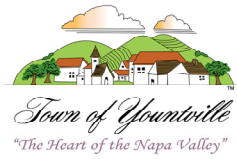
User Fees in excess of Costs to Worksheet #1 as Proceeds of Taxes



Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Exclusions to Appropriations Limit LOCC Worksheet #3

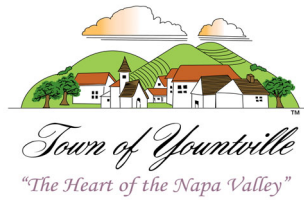
	Exclusions	Comments
Court Orders (Settlement Agreements)	-	
Federal Mandates [1]		
Town FICA/Medicare	\$ -	
Fair Labor Standards Act Payments - Napa County Sheriff & CalFire	179,646	Portion of contract payments
Medicare Payments - Napa County Sheriff & CalFire	67,278	Portion of contract payments
Unemployment Claims	-	
Total Federal Mandates paid from Proceeds of Taxes	246,924	
Qualified Capital Outlays (Assets of over \$100,000 and life greater than 10 years)		
Capital Outlay Debt Service		
2020 Lease Financing	350,051	
2017 Lease Revenue Bonds	544,394	
	894,445	
Capital Projects [2]		
	-	All or portions of eligible projects funded
	-	
Total Qualified Capital Outlays Paid From Proceeds of Taxes	894,445	
Qualified Debt Service		
	-	
Total Qualified Debt Service Paid From Proceeds of Taxes	-	
Total Exclusions	1,141,369	



Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Exclusions to Appropriations Limit LOCC Worksheet #3

	Exclusions	Comments
[1] Includes proportional Town share of contract obligations to the Napa County Sheriff and CalFire		
Town Payroll Taxes funded from Proceeds of Taxes		
General Fund	-	
Unemployment Reimbursement (Insurance Fund)	-	
Napa County Sheriff		
Fair Labor Standards Act Payments	18,078	
Medicare Payments	7,934	
Unemployment Payments	-	
Total Federal Mandates	26,012	
CalFire		
Fair Labor Standards Act Payments	161,568	
Medicare Payments	59,344	
Unemployment Payments	-	
Total Federal Mandates	220,912	
Total All Federal Mandates	246,924	
[2] Capital Projects funded from Proceeds of Taxes		
	General Fund	
2020 Lease Financing	350,051	
2017 Lease Revenue Bonds	544,394	
	-	
Totals	894,445	



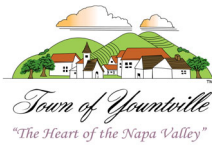
Appropriations Limit Calculation

Fiscal Year 2021-2022 Adopted Budget

Interest Allocation

LOCC Worksheet #4

	Amounts	Comments
Proceeds of Taxes (excluding interest)	8,554,000	From Worksheet #1
Less Exclusions funded from Proceeds of Taxes	(1,141,369)	From Worksheet #3
Net Invested Proceeds of Taxes	7,412,631	
Total Revenues, Other Sources and Use of Reserves	20,331,126	From Worksheet #1
Net Proceeds of Taxes as Percentage of Revenues & Other Sources	36.46%	
Interest Earnings	133,910	From Worksheet #1
Interest Earned from Net Proceeds of Taxes	48,823	To Worksheet #1



Appropriation Limit Adjustments Fiscal Year 2021-2022

Annual Allowed Growth

LOCC Worksheet #5 - #6

Appropriation Limit Fiscal Year	Percent Change Factors (A)		Percent Change in Population (B)		(A) x (B)	Current Fiscal Year Adjustment	Appropriations Limit with Growth Factors	Voter Approved Override	Applied Appropriations Limit
	Per Capita Personal Income	Annual Non- Residential Assessed Valuation Growth Change	Yountville	Napa County	Allowed Annual Percent Growth in Appropriations Limit				
1978-1979							322,414		
1979-1980	1.1017		1.0158		1.1191	38,402	360,816		360,816
1980-1981	1.1211		0.9808		1.0996	35,928	396,744		396,744
1981-1982	1.0912		0.9866		1.0766	30,382	427,126		427,126
1982-1983	1.0679		1.0561		1.1278	54,591	481,716		481,716
1983-1984	1.0235		1.0210		1.0450	21,674	503,390		503,390
1984-1985	1.0474		0.9977		1.0450	22,648	526,038		526,038
1985-1986	1.0374		1.0210		1.0592	31,134	557,172	300,000	857,172
1986-1987	1.0230		1.0026		1.0257	14,297	571,469	300,000	871,469
1987-1988#	1.0348		1.0196		1.0551	31,478	602,947	500,000	1,102,947
1988-1989*	1.0466		1.0104		1.0575	34,660	637,607	500,000	1,137,607
1989-1990*	1.0519		1.0171		1.0699	44,561	682,168	500,000	1,182,168
1990-1991^	1.0421		1.0560		1.1005	68,529	750,697	500,000	1,250,697
1991-1992^	1.0414		1.0294		1.0720	54,063	804,760	700,000	1,504,760
1992-1993+	1.0096		1.0209		1.0307	24,707	829,466	700,000	1,529,466
1993-1994^	1.0272		1.0283		1.0563	46,674	876,140	700,000	1,576,140
1994-1995+	1.0129		1.0143		1.0274	23,993	900,133	700,000	1,600,133
1995-1996+	1.3503		1.0176		1.3741	336,708	1,236,841	300,000	1,536,841
1996-1997+	1.0936		1.0149		1.1099	135,922	1,372,764	300,000	1,672,764
1997-1998*	1.0467		1.0224		1.0701	96,294	1,469,058	300,000	1,769,058
1998-1999#	1.0725		1.0461		1.1219	179,140	1,648,198	300,000	1,948,198
1999-2000#	1.3604		1.0390		1.4135	681,457	2,329,655	900,000	3,229,655
2000-2001+	1.0696		1.0277		1.0992	231,167	2,560,821	900,000	3,460,821
2001-2002*	1.0782		1.0076		1.0864	221,240	2,782,062	900,000	3,682,062
2002-2003+	1.0109		1.0648		1.0764	212,441	2,994,502	900,000	3,894,502
2003-2004*	1.0231		1.0134		1.0368	110,226	3,104,729	900,000	4,004,729
2004-2005+	1.0500		1.0115		1.0621	192,695	3,297,423	900,000	4,197,423
2005-2006+	1.1027		1.0117		1.1156	381,187	3,678,610	900,000	4,578,610
2006-2007*	1.0396		1.0110		1.0510	187,741	3,866,351	900,000	4,766,351
2007-2008*	1.0442		1.0123		1.0570	220,551	4,086,902	900,000	4,986,902
2008-2009*	1.0429	1.0021	1.0041	1.0109	1.0543	221,786	4,308,689	900,000	5,208,689
2009-2010+	1.0062	1.0153	1.0886	1.0140	1.0295	127,167	4,435,856	900,000	5,335,856
2010-2011+	0.9746	1.0775	1.0081	1.0096	1.0878	389,663	4,825,519	900,000	5,725,519
2011-2012^	1.0251	1.0209	1.0313	1.0097	1.0572	275,950	5,101,470	900,000	6,001,470
2012-2013*	1.0377	1.0049	1.0055	1.0077	1.0457	233,088	5,334,557	900,000	6,234,557
2013-2014*	1.0512	1.0175	1.0000	1.0047	1.0561	299,485	5,634,043	900,000	6,534,043
2014-2015#	0.9977	1.0004	1.0070	1.0038	1.0074	41,708	5,675,751	1,500,000	7,175,751
2015-2016^	1.0382	1.0111	1.0149	1.0094	1.0537	304,613	5,980,363	1,500,000	7,480,363
2016-2017*	1.0537	1.0006	1.0060	1.0081	1.0622	372,188	6,352,551	1,500,000	7,852,551
2017-2018*	1.0369	1.0000	0.9707	1.0037	1.0407	258,781	6,611,332	1,500,000	8,111,332
2018-2019*	1.0367	1.0000	0.9732	0.9965	1.0331	218,647	6,829,979	1,500,000	8,329,979
2019-2020*	1.0385	1.0022	0.9986	0.9989	1.0374	255,152	7,085,131	4,500,000	11,585,131
2020-2021^	1.0396	1.0249	0.9949	0.9939	1.0333	235,640	7,320,771	4,500,000	11,820,771
2021-2022^	1.0524	1.0033	0.9995	0.9920	1.0440	321,973	7,642,745	4,500,000	12,142,745

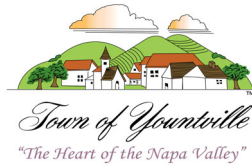
ADJUSTMENT FACTORS USED :

* = California per capita income and County population

^ = California per capita income and Town population

+ = Non-residential assessed valuation and County population

= Non-residential assessed valuation and Town population

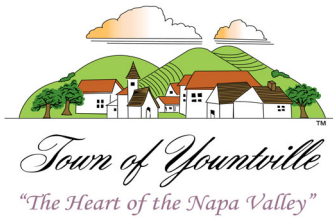


Appropriation Limit Adjustments Fiscal Year 2021-2022

Non-Residential Assessed Valuation

LOCC Worksheet #6.1

AV Increase by Assessment Calendar Year	Apply to Tax Roll for Fiscal Year	Applied to Appropriations Limit Fiscal Year	YOUNTVILLE Annual Change in NRAV	Total Assessed Valuation	Change in Total AV from Prior Year	% Change in Total AV	% Change in Non-Residential AV to Total Prior Year AV	Appropriations Limit Factor
1990 TO 1991			\$ 97,000	\$ 116,501,031				
1991 TO 1992	92-93		\$ 135,150	\$ 130,618,035	\$ 14,117,004	12.1%	0.12%	
1992 TO 1993	93-94		\$ 40,700	\$ 139,069,860	\$ 8,451,825	6.5%	0.03%	
1993 TO 1994	94-95		\$ 82,500	\$ 145,476,603	\$ 6,406,743	4.6%	0.06%	
1994 TO 1995	95-96		\$ 245,000	\$ 146,176,063	\$ 699,460	0.5%	0.17%	
1995 TO 1996	96-97		\$ 57,000	\$ 146,784,717	\$ 608,654	0.4%	0.04%	
1996 TO 1997	97-98		\$ -	\$ 151,539,978	\$ 4,755,261	3.2%	0.00%	
1997 TO 1998	98-99		\$ 1,707,200	\$ 175,602,768	\$ 24,062,790	15.9%	1.13%	
1998 TO 1999	99-00		\$ 12,767,832	\$ 210,951,096	\$ 35,348,328	20.1%	7.27%	
1999 TO 2000	00-01		\$ 1,592,175	\$ 233,812,811	\$ 22,861,715	10.8%	0.75%	
2000 TO 2001	01-02		\$ 115,000	\$ 256,090,984	\$ 22,278,173	9.5%	0.05%	
2001 TO 2002	02-03		\$ 1,655,260	\$ 280,265,042	\$ 24,174,058	9.4%	0.65%	
2002 TO 2003	03-04		\$ 181,003	\$ 301,620,016	\$ 21,354,974	7.6%	0.06%	
2003 TO 2004	04-05		\$ 1,210,787	\$ 326,032,107	\$ 24,412,091	8.1%	0.40%	1.0040
2004 TO 2005	05-06		\$ 2,353,362	\$ 349,161,501	\$ 23,129,394	7.1%	0.72%	1.0072
2005 TO 2006	06-07	07-08	\$ 150,000	\$ 385,737,697	\$ 36,576,196	10.5%	0.04%	1.0004
2006 TO 2007	07-08	08-09	\$ 803,260	\$ 422,992,439	\$ 37,254,742	9.7%	0.21%	1.0021
2007 TO 2008	08-09	09-10	\$ 6,482,001	\$ 431,452,288	\$ 8,459,849	2.0%	1.53%	1.0153
2008 TO 2009	09-10	10-11	\$ 33,428,115	\$ 502,536,567	\$ 71,084,279	16.5%	7.75%	1.0775
2009 TO 2010	10-11	11-12	\$ 10,495,148	\$ 506,813,775	\$ 4,277,208	0.9%	2.09%	1.0209
2010 TO 2011	11-12	12-13	\$ 2,465,477	\$ 536,931,027	\$ 30,117,252	5.9%	0.49%	1.0049
2011 TO 2012	12-13	13-14	\$ 9,385,000	\$ 546,477,582	\$ 9,546,555	1.8%	1.75%	1.0175
2012 TO 2013	13-14	14-15	\$ 215,014	\$ 566,095,263	\$ 19,617,681	3.6%	0.04%	1.0004
2013 TO 2014	14-15	15-16	\$ 6,289,500	\$ 610,851,007	\$ 44,755,744	7.9%	1.11%	1.0111
2014 TO 2015	15-16	16-17	\$ 394,549	\$ 640,795,068	\$ 29,944,061	4.9%	0.06%	1.0006
2015 TO 2016	16-17	17-18	\$ -	\$ 715,618,300	\$ 74,823,232	11.7%	0.00%	1.0000
2016 TO 2017	17-18	18-19	\$ -	\$ 863,668,130	\$ 148,049,830	20.7%	0.00%	1.0000
2017 TO 2018	18-19	19-20	\$ -	\$ 974,263,880	\$ 110,595,750	12.8%	0.00%	1.0000
2018 TO 2019	19-20	20-21	\$ 2,124,300	\$ 1,038,029,883	\$ 63,766,003	7.4%	0.22%	1.0022
2019 TO 2020	20-21	21-22	\$ 24,275,333	\$ 1,071,594,115	\$ 33,564,232	3.9%	2.49%	1.0249
2020 TO 2021	20-21	22-23	\$ 3,408,000	\$ 1,071,594,115	\$ -	0.0%	0.33%	1.0033



Appropriations Limit Calculation

Fiscal Year 2021-2022 Adopted Budget

Appropriations Limit Calculation

LOCC Worksheet #7

Amount	
Prior Year Revised Appropriations Limit	\$ 16,470,479
Revised Growth Factors Percent Change in Statewide Per Capita Personal Income	5.240%
Town Population Growth From State Dept of Finance	-0.05%
Compounded Total Percentage Adjustment Factor	4.398%
Total Revised Annual Change	\$ 724,407
FY 2020-2021 Appropriations Limit from Growth Factors	\$ 17,194,886

Other Adjustments to Limit (See Worksheet 7.1 for Details)

Reduction In Limit

Loss of Financial Responsibility	-
Transfer of Services to Private Sector	-
Transfer of Services to Fees	-

Increase in Limit

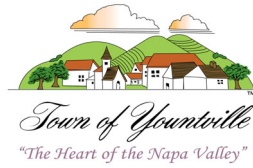
Assumed Responsibility of Services	-
Voter Override	4,500,000
Emergency	-

Total Adjustments to Limit

\$ 4,500,000

FY 2020-2021 Appropriations Limit

\$ 21,694,886



Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

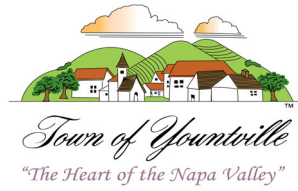
Adjustments to Appropriations Limit

LOCC Worksheet #7.1

Other Adjustments to Limit

	Amount	Comments
Reduction In Limit		
Loss of Financial Responsibility	-	
Transfer of Services to Private Sector	-	
Transfer of Services to Fees	-	
Increase in Limit		
Assumed Responsibility of Services	-	
Voter Override [1]	4,500,000	Voter Approved override
	-	
	-	
Emergency		
Total Adjustments to Limit	\$ 4,500,000	

[1] The Town currently has an override, approved by voters November 2018, increasing the override by \$3,000,000 to \$4,500,000 in FY 2019/2020 with annual increases which is in effect through June 2024. The annual increase is based on the percentage growth in TOT revenue



Appropriations Limit Calculation Fiscal Year 2021-2022 Adopted Budget

Calculation of Appropriations Subject to Limit

LOCC Worksheet #8

	Amount
Total Appropriations From Proceeds of Taxes (From Worksheet # 1.2)	\$ 8,554,000
Less Allowed Exclusions (From Worksheet #3)	(1,141,369)
Current Year Appropriations Subject to Limit	<u>\$ 7,412,631</u>
Current Year Appropriations Limit (From Worksheet #7)	21,694,886
Current Year Appropriations Over or (Under) Limit	<u><u>\$ (14,282,255)</u></u>
Percentage Over or (Under) Limit	<u><u>-65.83%</u></u>