



## Appropriations Limit Calculation Summary Fiscal Year 2022-2023 Adopted Budget

**Prior Year Revised Appropriation Limit [4]** \$ 21,694,886

**Allowed Compounded Percentage Increase from Prior Year [1]**

Statewide Per Capita Personal Income	7.230%
County Population Growth From State Dept of Finance	-1.680%
Compounded Percentage as an Adjustment Factor	<u>6.243%</u>

**Growth Factor Adjustment Amount to Appropriation Limit** 1,354,539

<b>Current Year Appropriation Limit From Growth Factors</b>	<u>23,049,425</u>
<b>Annual Other Adjustments to Limit [1]</b>	<u>4,815,000</u>
<b>Current Year Appropriations Limit</b>	<u><b>27,864,425</b></u>

**Current Year Adopted Budget Appropriations From Proceeds of Taxes [2]**

<b>Proceeds of Taxes From Adopted Budget [3]</b>	11,306,000
<b>Less Allowable Exclusion of Certain Appropriations [3]</b>	<u>(1,162,341)</u>

**Current Year Appropriations Subject to Appropriation Limit** 10,143,659

**Current Year Appropriations Under the Appropriation Limit** \$ (17,720,766)  
**Percentage Under the Limit** -63.60%

(1) Article XIIIb allowed annual adjustments to the Appropriations Limit after calculation of annual growth factors

<b>Other Adjustments to Limit</b>	
Voter Approved override	4,815,000
<b>Total Additional Adjustments to Limit</b>	<u>4,815,000</u>

(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.

<b>Summary of Appropriations From Proceeds of Taxes</b>	<b>From Non Proceeds of Taxes</b>	<b>From Proceeds of Taxes</b>	<b>Total Appropriations</b>
	1,342,350	11,306,000	12,648,350
General Fund	12,372,209	-	12,372,209
<b>Total Proceeds and Non Proceeds of Taxes</b>	<b>13,714,559</b>	<b>11,306,000</b>	<b>25,020,559</b>

<b>Summary of Exclusions</b>	
Court Order Costs	-
Federal Mandates	265,417
Qualified Capital Outlay Over \$100,000 and 10+ year life	896,924
Qualified Debt Service	-
<b>Total Exclusions to Appropriations Subject to Limit</b>	<b>1,162,341</b>

[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 remained at \$4,500,000 for fiscal years 2020/2021 and 2021/2022. In Fiscal Year 2022/2023 the override increased to \$4,815,000 based on the percentage growth in TOT revenue.



**Appropriations Limit Calculation  
Fiscal Year 2022-2023 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	12,648,350.00	1,342,350.00	11,306,000.00
02	OPEB (Retiree Benefits)	378,000.00	378,000.00	-
03	PERS UAAL Reserve	556,457.00	556,457.00	-
04	Emergency Reserve Fund	5,000.00	5,000.00	-
05	Revenue Stabilization Fund	5,000.00	5,000.00	-
20	State Gas Tax	83,705.00	83,705.00	-
21	Public Educational & Govmnt TV	13,800.00	13,800.00	-
22	Tourism Improvement District	1,251,000.00	1,251,000.00	-
23	Public Art Program Fee Fund	5,300.00	5,300.00	-
24	Housing Grant Fund	120,100.00	120,100.00	-
25	Measure T Transportation Imp	525,200.00	525,200.00	-
26	SB1, 2017 Road Repair Act	65,149.00	65,149.00	-
27	Measure T Equivalent (MTE)	125.00	125.00	-
28	Fire Services Special Revenue	-	-	-
29	Upper Valley Disposal Franchise Fees Special Revenue	26,400.00	26,400.00	-
30	CASp Certification and Training Fund	1,500.00	1,500.00	-
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	200.00	200.00	-
50	Capital Project	913,000.00	913,000.00	-
52	2008 Lease Bond-Community Ctr	-	-	-
53	2013 Lease Bond-Town Hall/M&Y	-	-	-
54	2017 Lease Bond-CommCtr Rfnd	550,200.00	550,200.00	-
55	2020 Lease Financing	303,191.00	303,191.00	-
57	Drought Water Reserve	11,949.00	11,949.00	-
58	Water Impact Fees	-	-	-
60	Water Capital Improvement	132,800.00	132,800.00	-
61	Water Utility Operations	1,652,150.00	1,652,150.00	-
62	Wastewater Utility Operations	2,763,000.00	2,763,000.00	-



**Appropriations Limit Calculation  
Fiscal Year 2022-2023 Adopted Budget**

**Revenue for Proceeds of Taxes**

LOCC Worksheet #1

Account	Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
63 Joint Treatment Capital Fund	1,190,750.00	1,190,750.00	-
64 Wastewater Utility Capital	602,000.00	602,000.00	-
65 Sewer Impact Fees	-	-	-
70 Housing Opportunities Fund	72,100.00	72,100.00	-
71 Measure S, Affordable and Workforce Housing	585,833.00	585,833.00	-
75 Measure A Maintenance Fund	2,000.00	2,000.00	-
76 Floodwall Capital Maintenance	-	-	-
77 Measure-A Debt Service	-	-	-
80 Youth Programs	-	-	-
81 Facilities Repair/Replacement	353,000.00	353,000.00	-
82 Fleet,Tools,Equip Repair/Replc	203,000.00	203,000.00	-
85 T.O.Y. Community Foundation	-	-	-
92 OPEB Trust Fund-Retiree Health	-	-	-
93 PRSP Trust Fund - Pension	-	-	-
95 Tallent Lane Benefit District	100.00	100.00	-
96 Mesa Ct Drainage Benefit Dist	200.00	200.00	-
<b>Total Revenues, Transfers In and Other Sources</b>	<b>25,020,559.00</b>	<b>13,714,559.00</b>	<b>11,306,000.00</b>

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

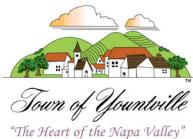
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Total Revenues, Transfers In and Other Sources

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

Fund: 01 - GENERAL FUND	20,000	11,892.00	8,108.00
Fund: 02 - OPEB (RETIREE BENEFITS)	500	297.00	203.00
Fund: 03 - PERS UAL RESERVES	100	59.00	41.00
Fund: 04 - EMERGENCY RESERVES	5,000	2,973.00	2,027.00
Fund: 05 - REVENUE STABILIZATION	5,000	2,973.00	2,027.00
Fund: 20 - STATE GAS TAX	200	119.00	81.00
Fund: 21 - PUBLIC EDUCATIONAL & GOVMNT TV	300	178.00	122.00
Fund: 22 - TOURISM IMPROVEMENT DISTRICT	1,000	595.00	405.00
Fund: 23 - PUBLIC ART PROGRAM FEE FUND	300	178.00	122.00
Fund: 24 - HOUSING GRANT FUND	100	59.00	41.00
Fund: 25 - MEASURE T TRANSPORTATION IMP	200	119.00	81.00
Fund: 26 - SB1, 2017 ROAD REPAIR ACT	200	119.00	81.00
Fund: 27 - MEASURE T EQUIVALENT (MTE)	125	74.00	51.00
Fund: 28 - FIRE SERVICES SPECIAL REVENUE	-	-	-
Fund: 29 - UPPER VALLEY DISPOSAL FRANCHISE FEES SPECIAL REVENUE	-	-	-
Fund: 30 - DISABILITY ACCESS FEE SB 1186	-	-	-
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	-	-	-



**Appropriations Limit Calculation  
Fiscal Year 2022-2023 Adopted Budget**

**Revenue for Proceeds of Taxes**

LOCC Worksheet #1

Account	Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
Fund: 46 - UTILITY UNDERGROUND IMPACT FEES	200	119.00	81.00
Fund: 50 - CAPITAL PROJECT	1,500	892.00	608.00
Fund: 52 - 2008 LEASE BOND-COMMUNITY CTR	-	-	-
Fund: 53 - 2013 LEASE BOND-TOWN HALL/M&Y	-	-	-
Fund: 54 - 2017 LEASE BOND COMMCTR RFND	200	119.00	81.00
Fund: 55 - 2020 LEASE FINANCING	200	119.00	81.00
Fund: 57 - DRAUGHT WATER RESERVE	2,000	1,189.00	811.00
Fund: 58 - WATER IMPACT FEES	-	-	-
Fund: 60 - WATER CAPITAL IMPROVEMENTS	2,000	1,189.00	811.00
Fund: 61 - WATER UTILITY OPERATIONS	200	119.00	81.00
Fund: 62 - WASTEWATER UTILITY OPERATION	3,500	2,081.00	1,419.00
Fund: 63 - JOINT TREATMENT CAPITAL FUND	7,500	4,459.00	3,041.00
Fund: 64 - WASTEWATER UTILITY CAPITAL	2,000	1,189.00	811.00
Fund: 65 - SEWER IMPACT FEES	-	-	-
Fund: 70 - HOUSING OPPORTUNITES FUND	500	297.00	203.00
Fund: 71 - MEASURE S WORKFORCE HSG FUND	2,500	1,486.00	1,014.00
Fund: 75 - MEASURE A MAINTENANCE FUND	2,000	1,189.00	811.00
Fund: 76 - FLOODWALL CAPITAL MAINTENANCE	-	-	-
Fund: 77 - MEASURE A DEBT SERVICE	-	-	-
Fund: 80 - YOUTH PROGRAMS	-	-	-
Fund: 81 - FACILITIES REPAIR/REPLACEMENT	3,000	1,784.00	1,216.00
Fund: 82 - FLEET,TOOLS,EQUIP REPAIR/REPLC	3,000	1,784.00	1,216.00
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	100	59.00	41.00
Fund: 96 - MESA COURT BENEFIT DISTRICT	200	119.00	81.00
<b>Total Interest Allocation</b>	<b>63,625</b>	<b>37,828</b>	<b>25,797</b>



**Appropriations Limit Calculation**  
**Fiscal Year 2022-2023 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
<b>GENERAL FUND</b>						
01 General Fund	12,648,350	12,620,008	28,342	12,648,350	1,342,350	11,306,000
<b>TOTAL GENERAL FUND REVENUES</b>	<b>12,648,350</b>	<b>12,620,008</b>	<b>28,342</b>	<b>12,648,350</b>	<b>1,342,350</b>	<b>11,306,000</b>
<b>Special Revenue Funds</b>						
02 OPEB (Retiree Benefits)	378,000	364,500	13,500	378,000	378,000	-
03 PERS UAAL Reserve	556,457	556,357	100	556,457	556,457	-
04 Emergency Reserve	5,000	-	5,000	5,000	5,000	-
05 Revenue Stabilization	5,000	-	5,000	5,000	5,000	-
20 State Gas Tax	83,705	85,000	(1,295)	83,705	83,705	-
21 Public Educational & Govmnt TV	13,800	5,000	8,800	13,800	13,800	-
22 Tourism Improvement District	1,251,000	1,135,833	115,167	1,251,000	1,251,000	-
23 Public Art Program Fee Fund	5,300	20,700	(15,400)	5,300	5,300	-
24 Housing Grant Fund	120,100	120,000	100	120,100	120,100	-
25 Measure T Transportation Imp	525,200	525,000	200	525,200	525,200	-
26 SB1, 2017 Road Repair Act	65,149	66,000	(851)	65,149	65,149	-
27 Measure T Equivalent (MTE)	125	-	125	125	125	-
28 Fire Services Special Revenue	-	-	-	-	-	-
29 UVDS Franchise Fees Special Revenue	26,400	6,500	19,900	26,400	26,400	-
30 CASp Certification and Training Fund	1,500	1,500	-	1,500	1,500	-
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	200	-	200	200	200	-
50 Capital Project	913,000	468,100	444,900	913,000	913,000	-
52 2008 Lease Bond-Community Ctr	-	-	-	-	-	-
53 2013 Lease Bond-Town Hall/M&Y	-	-	-	-	-	-
54 2017 Lease Bond-CommCtr Rfnd	550,200	544,869	5,331	550,200	550,200	-
55 2020 Lease Financing	303,191	352,055	(48,864)	303,191	303,191	-
57 Drought Water Reserve	11,949	-	11,949	11,949	11,949	-
58 Water Impact Fees	-	-	-	-	-	-
60 Water Capital Improvement	132,800	275,449	(142,649)	132,800	132,800	-
61 Water Utility Operations	1,652,150	1,885,220	(233,070)	1,652,150	1,652,150	-
62 Wastewater Utility Operations	2,763,000	2,689,406	73,594	2,763,000	2,763,000	-
63 Joint Treatment Capital Fund	1,190,750	1,699,161	(508,411)	1,190,750	1,190,750	-
64 Wastewater Utility Capital	602,000	354,991	247,009	602,000	602,000	-
65 Sewer Impact Fees	-	-	-	-	-	-
70 Housing Opportunity Fund	72,100	71,600	500	72,100	72,100	-
71 Measure S, Affordable and Workforce H	585,833	100,000	485,833	585,833	585,833	-
75 Measure A Maintenance Fund	2,000	20,000	(18,000)	2,000	2,000	-
76 Floodwall Capital Maintenance	-	-	-	-	-	-
77 Measure-A Debt Service	-	-	-	-	-	-
80 Youth Programs	-	-	-	-	-	-
81 Facilities Repair/Replacement	353,000	295,000	58,000	353,000	353,000	-
82 Fleet, Tools, Equip Repair/Replc	203,000	120,000	83,000	203,000	203,000	-
85 T.O.Y. Community Foundation	-	-	-	-	-	-
92 OPEB Trust Fund-Retiree Health	-	-	-	-	-	-
93 PRSP Trust Fund - Pension	-	-	-	-	-	-
95 Tallent Lane Benefit District	100	-	100	100	100	-
96 Mesa Ct Drainage Benefit Dist	200	-	200	200	200	-
<b>Total Special Revenue Funds</b>	<b>12,372,209</b>	<b>11,762,241</b>	<b>609,968</b>	<b>12,372,209</b>	<b>12,372,209</b>	<b>-</b>
<b>Total All Funds</b>	<b>25,020,559</b>	<b>24,382,249</b>	<b>638,310</b>	<b>25,020,559</b>	<b>13,714,559</b>	<b>11,306,000</b>



## Appropriations Limit Calculation Fiscal Year 2022-2023 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	25,020,559	13,714,559	11,306,000
Total Expense and Other Uses	24,382,249	13,104,591	11,277,658
Addition or (Use) of Reserves or Fund Balance	638,310	609,968	28,342
Total Fund Appropriations & Other Uses	25,020,559	13,714,559	11,306,000
	0	-	0

#### Fund: 01 - GENERAL FUND

Total Revenue & Other Sources	12,648,350	1,342,350	11,306,000
Total Expense & Other Uses	12,620,008	1,342,350	11,277,658
Addition or (Use of Reserves) or Fund Balance	28,342	-	28,342
Total Fund Appropriations & Other Uses	12,648,350	1,342,350	11,306,000
	(0)	-	(0)

#### Fund: 02 - OPEB (Retiree Benefits)

Total Revenue & Other Sources	378,000	378,000	-
Total Expense & Other Uses	364,500	364,500	-
Addition or (Use of Reserves) or Fund Balance	13,500	13,500	-
Total Fund Appropriations & Other Uses	378,000	378,000	-
	-	-	-

#### Fund: 03 - PERS UAAL

Total Revenue & Other Sources	556,457	556,457	-
Total Expense & Other Uses	556,357	556,357	-
Addition or (Use of Reserves) or Fund Balance	100	100	-
Total Fund Appropriations & Other Uses	556,457	556,457	-
	-	-	-

#### Fund: 04 - Emergency Reserve

Total Revenue & Other Sources	5,000	5,000	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	5,000	5,000	-
Total Fund Appropriations & Other Uses	5,000	5,000	-
	-	-	-

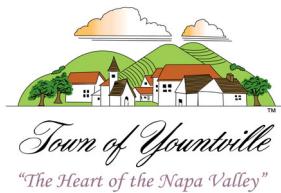


## Appropriations Limit Calculation Fiscal Year 2022-2023 Adopted Budget

### 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
<b>Fund: 05 - Revenue Stabilization</b>			
Total Revenue & Other Sources	5,000	5,000	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	5,000	5,000	-
Total Fund Appropriations & Other Uses	5,000	5,000	-
 <b>Fund: 20 - State Gas Tax</b>			
Total Revenue & Other Sources	83,705	83,705	-
Total Expense & Other Uses	85,000	85,000	-
Addition or (Use of Reserves) or Fund Balance	(1,295)	(1,295)	-
Total Fund Appropriations & Other Uses	83,705	83,705	-
 <b>Fund: 21 - Public Educational &amp; Govmnt TV</b>			
Total Revenue & Other Sources	13,800	13,800	-
Total Expense & Other Uses	5,000	5,000	-
Addition or (Use of Reserves) or Fund Balance	8,800	8,800	-
Total Fund Appropriations & Other Uses	13,800	13,800	-
 <b>Fund: 22 - Tourism Improvement District</b>			
Total Revenue & Other Sources	1,251,000	1,251,000	-
Total Expense & Other Uses	1,135,833	1,135,833	-
Addition or (Use of Reserves) or Fund Balance	115,167	115,167	-
Total Fund Appropriations & Other Uses	1,251,000	1,251,000	-
 <b>Fund: 23 - Public Art Program Fee Fund</b>			
Total Revenue & Other Sources	5,300	5,300	-
Total Expense & Other Uses	20,700	20,700	-
Addition or (Use of Reserves) or Fund Balance	(15,400)	(15,400)	-
Total Fund Appropriations & Other Uses	5,300	5,300	-
 <b>Fund: 24 - Housing Grant Fund</b>			



## Appropriations Limit Calculation Fiscal Year 2022-2023 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
<b>Total Revenue &amp; Other Sources</b>	<b>120,100</b>	<b>120,100</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>120,000</b>	<b>120,000</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>100</b>	<b>100</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>120,100</b>	<b>120,100</b>	-
 <b>Fund: 25 - Measure T Transportation Imp</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>525,200</b>	<b>525,200</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>525,000</b>	<b>525,000</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>200</b>	<b>200</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>525,200</b>	<b>525,200</b>	-
 <b>Fund: 26 - SB1, Road Repair Act</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>65,149</b>	<b>65,149</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>66,000</b>	<b>66,000</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>(851)</b>	<b>(851)</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>65,149</b>	<b>65,149</b>	-
 <b>Fund: 27 - Measure T Equivalent (MTE)</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>125</b>	<b>125</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>125</b>	<b>125</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>125</b>	<b>125</b>	-
 <b>Fund: 28 - Fire Services Special Revenue</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>-</b>	<b>-</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>-</b>	<b>-</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
 <b>Fund: 29 - UVDS Franchise Fees Special Revenue</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>26,400</b>	<b>26,400</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>6,500</b>	<b>6,500</b>	-



## Appropriations Limit Calculation Fiscal Year 2022-2023 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
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>19,900</b>	<b>19,900</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>26,400</b>	<b>26,400</b>	-
 Fund: 30 - CASp Cetification & Training			
 Total Revenue & Other Sources	 1,500	 1,500	 -
 Total Expense & Other Uses	 1,500	 1,500	 -
 Addition or (Use of Reserves) or Fund Balance	 -	 -	 -
 Total Fund Appropriations & Other Uses	 1,500	 1,500	 -
 Fund: 46 - Utility Underground Impact Fee			
 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: 50 -Capital Project			
 Total Revenue & Other Sources	 913,000	 913,000	 -
 Total Expense & Other Uses	 468,100	 468,100	 -
 Addition or (Use of Reserves) or Fund Balance	 444,900	 444,900	 -
 Total Fund Appropriations & Other Uses	 913,000	 913,000	 -
 Fund: 52 -2008 Lease Bond-Community Ctr			
 Total Revenue & Other Sources	 -	 -	 -
 Total Expense & Other Uses	 -	 -	 -
 Addition or (Use of Reserves) or Fund Balance	 -	 -	 -
 Total Fund Appropriations & Other Uses	 -	 -	 -
 Fund: 53 -2013 Lease Bond-Town Hall/M&Y			
 Total Revenue & Other Sources	 -	 -	 -
 Total Expense & Other Uses	 -	 -	 -
 Addition or (Use of Reserves) or Fund Balance	 -	 -	 -



## Appropriations Limit Calculation Fiscal Year 2022-2023 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
<b>Total Fund Appropriations &amp; Other Uses</b>	-	-	-
Fund: 54 -2017 Lease Bond-Comm Ctr Refund	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>550,200</b>	<b>550,200</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>544,869</b>	<b>544,869</b>	-
Addition or (Use of Reserves) or Fund Balance	5,331	5,331	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>550,200</b>	<b>550,200</b>	-
Fund: 55 -20220 Lease Financing	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>303,191</b>	<b>303,191</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>352,055</b>	<b>352,055</b>	-
Addition or (Use of Reserves) or Fund Balance	(48,864)	(48,864)	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>303,191</b>	<b>303,191</b>	-
Fund: 57 - Drought Water Reserve	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>11,949</b>	<b>11,949</b>	-
<b>Total Expense &amp; Other Uses</b>	-	-	-
Addition or (Use of Reserves) or Fund Balance	11,949	11,949	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>11,949</b>	<b>11,949</b>	-
Fund: 58 - Water Impact Fees	-	-	-
<b>Total Revenue &amp; Other Sources</b>	-	-	-
<b>Total Expense &amp; Other Uses</b>	-	-	-
Addition or (Use of Reserves) or Fund Balance	-	-	-
<b>Total Fund Appropriations &amp; Other Uses</b>	-	-	-
Fund: 60 - Water Capital Improvement	-	-	-
<b>Total Revenue &amp; Other Sources</b>	<b>132,800</b>	<b>132,800</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>275,449</b>	<b>275,449</b>	-
Addition or (Use of Reserves) or Fund Balance	(142,649)	(142,649)	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>132,800</b>	<b>132,800</b>	-
Fund: 61 - Water Utility Operations	-	-	-



## Appropriations Limit Calculation Fiscal Year 2022-2023 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
<b>Total Revenue &amp; Other Sources</b>	<b>1,652,150</b>	<b>1,652,150</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>1,885,220</b>	<b>1,885,220</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>(233,070)</b>	<b>(233,070)</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>1,652,150</b>	<b>1,652,150</b>	-
 <b>Fund: 62 - Wastewater Utility Operations</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>2,763,000</b>	<b>2,763,000</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>2,689,406</b>	<b>2,689,406</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>73,594</b>	<b>73,594</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>2,763,000</b>	<b>2,763,000</b>	-
 <b>Fund: 63 - Joint Treatment Capital Fund</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>1,190,750</b>	<b>1,190,750</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>1,699,161</b>	<b>1,699,161</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>(508,411)</b>	<b>(508,411)</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>1,190,750</b>	<b>1,190,750</b>	-
 <b>Fund: 64 - Wastewater Utility Capital</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>602,000</b>	<b>602,000</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>354,991</b>	<b>354,991</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>247,009</b>	<b>247,009</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>602,000</b>	<b>602,000</b>	-
 <b>Fund: 70 - Housing Opportunity Fund</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>72,100</b>	<b>72,100</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>71,600</b>	<b>71,600</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>500</b>	<b>500</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>72,100</b>	<b>72,100</b>	-
 <b>Fund: 71 - Measure S; Affordable and Workforce Housing</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>585,833</b>	<b>585,833</b>	-



## Appropriations Limit Calculation Fiscal Year 2022-2023 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
<b>Total Expense &amp; Other Uses</b>	<b>100,000</b>	<b>100,000</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>485,833</b>	<b>485,833</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>585,833</b>	<b>585,833</b>	-
	-	-	-
<b>Fund: 75 - Measure A Maintenance Fund</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>2,000</b>	<b>2,000</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>20,000</b>	<b>20,000</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>(18,000)</b>	<b>(18,000)</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>2,000</b>	<b>2,000</b>	-
	-	-	-
<b>Fund: 76 - Floodwall Capital Maintenance</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>-</b>	<b>-</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>-</b>	<b>-</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
	-	-	-
<b>Fund: 77 - Measure-A Debt Service</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>-</b>	<b>-</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>-</b>	<b>-</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
	-	-	-
<b>Fund: 80 - Youth Programs</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>-</b>	<b>-</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>-</b>	<b>-</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
	-	-	-
<b>Fund: 81 - Facilities Repair/Replacement</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>353,000</b>	<b>353,000</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>295,000</b>	<b>295,000</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>58,000</b>	<b>58,000</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>353,000</b>	<b>353,000</b>	-



## Appropriations Limit Calculation Fiscal Year 2022-2023 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
<b>Fund: 82 - Fleet, Tools, Equip Repair/Replic</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>203,000</b>	<b>203,000</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>120,000</b>	<b>120,000</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>83,000</b>	<b>83,000</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>203,000</b>	<b>203,000</b>	-
<b>Fund: 85 - T.O.Y. Community Foundation</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>-</b>	<b>-</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>-</b>	<b>-</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Fund: 92 - Talent Lane Benefit Distict</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>-</b>	<b>-</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>-</b>	<b>-</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Fund: 95 - Talent Lane Benefit Distict</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>100</b>	<b>100</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>100</b>	<b>100</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>100</b>	<b>100</b>	-
<b>Fund: 96 - Mesa Ct Benefit District</b>			
<b>Total Revenue &amp; Other Sources</b>	<b>200</b>	<b>200</b>	-
<b>Total Expense &amp; Other Uses</b>	<b>-</b>	<b>-</b>	-
<b>Addition or (Use of Reserves) or Fund Balance</b>	<b>200</b>	<b>200</b>	-
<b>Total Fund Appropriations &amp; Other Uses</b>	<b>200</b>	<b>200</b>	-
<b>Fund: 97 - PRSP Trust Fund-Pension</b>			



**Appropriations Limit Calculation  
Fiscal Year 2022-2023 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	-	-	-



**Appropriations Limit Calculation  
Fiscal Year 2022-2023 Adopted Budget**

**User Fees in Excess of Costs Analysis  
LOCC Worksheet #2**

	Estimated User Fee Revenues & Expenditures	Allocation By Function				
		Planning	Public Safety - Police & Fire	Public Works	Recreation/ Special Events	Arts
<b>GENERAL FUND</b>						
01 0000 3320 Elec. Veh. Charging Station	1,000.00					
01 2115 3110 Building Permits	95,000.00	95,000.00				
01 2115 3111 Plan Checks	55,000.00	55,000.00				
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	1,500.00	1,500.00				
01 2115 3192 Cannabis Delivery Permit	100.00	100.00				
01 2115 3195 Minor Home Occ Permit	150.00	150.00				
01 2115 3601 Planning Service Charge	75,000.00	75,000.00				
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	12,500.00	12,500.00				
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	1,000.00				1,000.00	
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	14,000.00					14,000.00
01 5406 3538 Camp Program Fees	125,000.00					125,000.00
01 5407 3319 Concession Sales	-					-
01 5407 3536 Swim Pool Fees	-					-
01 5407 3537 Swim Lesson Fees	-					-
01 5408 3312 Community Hall Rental	35,000.00					35,000.00
01 5408 3313 Community Center Rental	12,000.00					12,000.00
01 5408 3314 Other Facility Rental Charges	24,000.00					24,000.00
01 5409 3534 Afterschool Program	-					-
01 5410 3530 Class Fees	53,000.00					53,000.00
01 5410 3539 Excursion Fees	15,000.00					15,000.00
01 5412 3532 Sports Program Fees	7,500.00					7,500.00
01 5413 3531 Events Fees	2,000.00					2,000.00
<b>Total General Fund</b>	<b>655,750.00</b>	<b>351,750.00</b>	<b>1,000.00</b>	<b>13,000.00</b>	<b>290,000.00</b>	<b>-</b>
<b>Other Funds</b>						
Fund 23 - Public Art Program Fee Fund	5,000.00					5,000.00
<b>Total Estimate of User Fees</b>	<b>660,750.00</b>	<b>351,750.00</b>	<b>1,000.00</b>	<b>13,000.00</b>	<b>290,000.00</b>	<b>5,000.00</b>
<b>Current Year Adopted Budget relating to User Fees</b>						
General Fund Operations	5,756,464.00					
Other Funds Operations	20,700.00					
<b>User Fees (Under) or in Excess of Costs</b>	<b>(5,116,414.00)</b>	<b>(822,602.00)</b>	<b>(1,990,895.00)</b>	<b>(832,614.00)</b>	<b>(1,454,603.00)</b>	<b>(15,700.00)</b>

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



**Appropriations Limit Calculation  
Fiscal Year 2022-2023 Adopted Budget**

**Exclusions to Appropriations Limit**

LOCC Worksheet #3

	<b>Exclusions</b>	<b>Comments</b>
<b>Court Orders (Settlement Agreements)</b>	-	
<b>Federal Mandates [1]</b>		
Town FICA/Medicare	\$ -	
Fair Labor Standards Act Payments - Napa County Sheriff & CalFire	196,954	Portion of contract payments
Medicare Payments - Napa County Sheriff & CalFire	68,463	Portion of contract payments
Unemployment Claims	-	
<b>Total Federal Mandates paid from Proceeds of Taxes</b>	<b>265,417</b>	
<b>Qualified Capital Outlays (Assets of over \$100,000 and life greater than 10 years)</b>		
<b>Capital Outlay Debt Service</b>		
2020 Lease Financing	352,055	
2017 Lease Revenue Bonds	544,869	
<b>Capital Projects [2]</b>	<b>896,924</b>	
		All or portions of eligible projects funded from Proceeds of Taxes
<b>Total Qualified Capital Outlays Paid From Proceeds of Taxes</b>	<b>896,924</b>	
<b>Qualified Debt Service</b>		
<b>Total Qualified Debt Service Paid From Proceeds of Taxes</b>	<b>-</b>	
<b>Total Exclusions</b>	<b>1,162,341</b>	



**Appropriations Limit Calculation  
Fiscal Year 2022-2023 Adopted Budget**

**Exclusions to Appropriations Limit**

LOCC Worksheet #3

	<b>Exclusions</b>	<b>Comments</b>
[1] Includes proportional Town share of contract obligations to the Napa County Sheriff and CalFire		
<b>Town Payroll Taxes funded from Proceeds of Taxes</b>		
General Fund	-	
Unemployment Reimbursement (Insurance Fund)	-	
<b>Napa County Sheriff</b>		
Fair Labor Standards Act Payments	19,302	
Medicare Payments	8,588	
Unemployment Payments	-	
Total Federal Mandates	27,890	
<b>CalFire</b>		
Fair Labor Standards Act Payments	177,652	
Medicare Payments	59,875	
Unemployment Payments	-	
Total Federal Mandates	237,527	
<b>Total All Federal Mandates</b>	<b>265,417</b>	
[2] Capital Projects funded from Proceeds of Taxes		
	General Fund	
2020 Lease Financing	352,055	
2017 Lease Revenue Bonds	544,869	
<b>Totals</b>	<b>896,924</b>	



## Appropriations Limit Calculation Fiscal Year 2022-2023 Adopted Budget

### Interest Allocation

#### LOCC Worksheet #4

	Amounts	Comments
Proceeds of Taxes (excluding interest)	11,306,000	From Worksheet #1
Less Exclusions funded from Proceeds of Taxes	(1,162,341)	From Worksheet #3
Net Invested Proceeds of Taxes	<u>10,143,659</u>	
Total Revenues, Other Sources and Use of Reserves	25,020,559	From Worksheet #1
Net Proceeds of Taxes as Percentage of Revenues & Other Sources	40.54%	
Interest Earnings	63,625	From Worksheet #1
<b>Interest Earned from Net Proceeds of Taxes</b>	<b><u>25,794</u></b>	<b>To Worksheet #1</b>



## Appropriation Limit Adjustments Fiscal Year 2022-2023

### Annual Allowed Growth

LOCC Worksheet #5 - #6

Appropriation Limit Fiscal Year	Percent Change Factors (A) Per Capita Personal Income	Percent Change in Population (B) Annual Non- Residential Assessed Valuation Growth Change	(A) x (B)	Allowed Annual Percent Growth in Appropriations Limit	Current Fiscal Year Adjustment	Appropriations Limit with Growth Factors	Voter Approved Override	Applied 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	1.0234	0.9949	0.9939	1.0343	243,006	7,328,137	4,500,000	11,828,137
2021-2022^	1.0524	1.0234	0.9995	0.9920	1.0519	380,138	7,708,276	4,500,000	12,208,276
2022-2023*	1.0723	1.0004	0.9832	0.9908	1.0624	481,265	8,189,540	4,815,000	13,004,540

#### 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 2022-2023

### 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 Non-Residential Appropriations Limit Factor			
					Change in Total AV from Prior Year	% Change in Total AV	Non-Residential AV to Total Prior Year AV	
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	96-67		\$ 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	6.5%	0.22%	1.0022
2019 TO 2020	20-21	21-22	\$ 24,275,333	\$ 1,071,594,115	\$ 33,564,232	3.2%	2.34%	1.0234
2020 TO 2021	21-22	22-23	\$ 3,408,000	\$ 1,081,257,027	\$ 9,662,912	0.9%	0.32%	1.0032
2021 TO 2022	20-21	22-23	\$ 428,391	\$ 1,081,257,027	\$ -	0.0%	0.04%	1.0004



*Town of Yountville*

*"The Heart of the Napa Valley"*

## Appropriations Limit Calculation

### Fiscal Year 2022-2023 Adopted Budget

#### Appropriations Limit Calculation

##### LOCC Worksheet #7

Amount
\$ 21,694,886
7.230%
-1.68%
6.243%
\$ 1,354,539
\$ 23,049,425

#### 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	4,815,000
Emergency	-

Total Adjustments to Limit	\$ 4,815,000
<b>FY 2022-2023 Appropriations Limit</b>	<b>\$ 27,864,425</b>



## Appropriations Limit Calculation Fiscal Year 2022-2023 Adopted Budget

### Adjustments to Appropriations Limit

LOCC Worksheet #7.1

#### Other Adjustments to Limit

Amount	Comments
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##### 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] 4,815,000 Voter Approved override

Emergency -

#### Total Adjustments to Limit

\$	<b>4,815,000</b>
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[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 2022-2023 Adopted Budget

### Calculation of Appropriations Subject to Limit

LOCC Worksheet #8

	Amount
Total Appropriations From Proceeds of Taxes (From Worksheet # 1.2)	\$ 11,306,000
Less Allowed Exclusions (From Worksheet #3)	(1,162,341)
Current Year Appropriations Subject to Limit	<u>\$ 10,143,659</u>
Current Year Appropriations Limit (From Worksheet #7)	27,864,425
Current Year Appropriations Over or (Under) Limit	\$ (17,720,766)
Percentage Over or (Under) Limit	<u>-63.60%</u>