



Appropriations Limit Calculation Summary Fiscal Year 19-20 Adopted Budget

Prior Year Revised Appropriation Limit [4] \$ **6,829,979**

Allowed Compounded Percentage Increase from Prior Year [1]

Statewide Per Capita Personal Income	3.850%
County Population Growth From State Dept of Finance	-0.110%
Compounded Percentage as an Adjustment Factor	<u>3.736%</u>

Growth Factor Adjustment Amount to Appropriation Limit **255,174**

Current Year Appropriation Limit From Growth Factors	7,085,153
Annual Other Adjustments to Limit [1]	4,500,000
Current Year Appropriations Limit	<u>11,585,153</u>

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

Proceeds of Taxes From Adopted Budget [3]	10,023,500
Less Allowable Exclusion of Certain Appropriations [3]	(1,688,116)

Current Year Appropriations Subject to Appropriation Limit	8,335,384
Current Year Appropriations Under the Appropriation Limit	\$ (3,249,769)
Percentage Under the Limit	<u>-28.05%</u>

(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	1,251,837	10,023,500	11,275,337
Special Revenue Funds	12,425,597	-	12,425,597
Total Proceeds and Non Proceeds of Taxes	13,677,434	10,023,500	23,700,934

Summary of Exclusions	
Court Order Costs	-
Federal Mandates	131,834
Qualified Capital Outlay Over \$100,000 and 10+ year life	1,556,282
Qualified Debt Service	-
Total Exclusions to Appropriations Subject to Limit	1,688,116

(4) Adjustments to prior year calculation of Appropriations Limit due use of appropriate growth factors from FY 87-88 to FY 16-17. 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 FSLA 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 2014, of \$1,500,000 which is in effect through June 30, 2019.



**Appropriations Limit Calculation
Fiscal Year 19-20 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	11,275,337.00	1,251,837.00	10,023,500.00
02 OPEB (Retiree Benefits)	617,600.00	617,600.00	-
03 PERS UAAL Reserve	689,548.00	689,548.00	-
20 State Gas Tax	80,115.00	80,115.00	-
21 Public Educational & Govmnt TV	13,750.00	13,750.00	-
22 Tourism Improvement District	1,171,667.00	1,171,667.00	-
23 Public Art Program Fee Fund	36,000.00	36,000.00	-
24 Housing Grant Fund	520,500.00	520,500.00	-
25 Measure T Transportation Imp	550,500.00	550,500.00	-
26 SB1, 2017 Road Repair Act	48,746.00	48,746.00	-
27 Measure T Equivalent (MTE)	36,785.00	36,785.00	-
30 CASp Certification and Training Fund	1,500.00	1,500.00	-
50 Capital Project	669,000.00	669,000.00	-
53 2013 Lease Bond-Town Hall/M&Y	311,513.00	311,513.00	-
54 2017 Lease Bond-CommCtr Rfnd	547,269.00	547,269.00	-
57 Drought Water Reserve	20,000.00	20,000.00	-
60 Water Capital Improvement	510,000.00	510,000.00	-
61 Water Utility Operations	1,495,867.00	1,495,867.00	-
62 Wastewater Utility Operations	1,985,680.00	1,985,680.00	-
63 Joint Treatment Capital Fund	1,332,177.00	1,332,177.00	-
64 Wastewater Utility Capital	551,000.00	551,000.00	-
71 Measure S, Affordable and Workforce Housing	700,000.00	700,000.00	-
75 Measure A Maintenance Fund	210,730.00	210,730.00	-
81 Facilities Repair/Replacement	225,000.00	225,000.00	-
82 Fleet,Tools,Equip Repair/Replc	100,000.00	100,000.00	-
95 Tallent Lane Benefit District	150.00	150.00	-
96 Mesa Ct Drainage Benefit Dist	500.00	500.00	-
Total Revenues, Transfers In and Other Sources	23,700,934.00	13,677,434.00	10,023,500.00

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

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Total Revenues, Transfers In and Other Sources

23,700,934.00	13,677,434.00	10,023,500.00
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**Appropriations Limit Calculation
Fiscal Year 19-20 Adopted Budget**

Revenue for Proceeds of Taxes

LOCC Worksheet #1

Account	Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
Interest Allocation - From Worksheet #4 and applied to Funds above			
Fund: 01 - GENERAL FUND	85,000	55,106.00	29,894.00
Fund: 02 - OPEB (RETIREE BENEFITS)	1,000	648.00	352.00
Fund: 03 - PERS UAL RESERVES	1,000	648.00	352.00
Fund: 20 - STATE GAS TAX	500	324.00	176.00
Fund: 21 - PUBLIC EDUCATIONAL & GOVMNT TV	250	162.00	88.00
Fund: 22 - TOURISM IMPROVEMENT DISTRICT	5,000	3,242.00	1,758.00
Fund: 23 - PUBLIC ART PROGRAM FEE FUND	1,000	648.00	352.00
Fund: 24 - HOUSING GRANT FUND	500	324.00	176.00
Fund: 25 - MEASURE T TRANSPORTATION IMP	500	324.00	176.00
Fund: 26 - SB1, 2017 ROAD REPAIR ACT	200	130.00	70.00
Fund: 27 - MEASURE T EQUIVALENT (MTE)	100	65.00	35.00
Fund: 50 - CAPITAL PROJECT	20,000	12,966.00	7,034.00
Fund: 53 - 2013 LEASE BOND-TOWN HALL/M&Y	2,000	1,297.00	703.00
Fund: 54 - 2017 LEASE BOND COMMCTR RFND	500	324.00	176.00
Fund: 57 - DRAUGHT WATER RESERVE	20,000	12,966.00	7,034.00
Fund: 60 - WATER CAPITAL IMPROVEMENTS	10,000	6,483.00	3,517.00
Fund: 61 - WATER UTILITY OPERATIONS	4,800	3,112.00	1,688.00
Fund: 62 - WASTEWATER UTILITY OPERATION	10,000	6,483.00	3,517.00
Fund: 63 - JOINT TREATMENT CAPITAL FUND	27,000	17,504.00	9,496.00
Fund: 64 - WASTEWATER UTILITY CAPITAL	1,000	648.00	352.00
Fund: 75 - MEASURE A MAINTENANCE FUND	1,000	648.00	352.00
Fund: 95 - TALLENT LANE BENEFIT DISTRICT	150	97.00	53.00
Fund: 96 - MESA COURT BENEFIT DISTRICT	500	324.00	176.00
Total Interest Allocation	192,000	124,473	67,527



Appropriations Limit Calculation
Fiscal Year 19-20 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	11,275,337	11,133,613	141,724	11,275,337	1,251,837	10,023,500
TOTAL GENERAL FUND REVENUES	11,275,337	11,133,613	141,724	11,275,337	1,251,837	10,023,500
Special Revenue Funds						
02 OPEB (Retiree Benefits)	617,600	616,600	1,000	617,600	617,600	-
03 PERS UAAL Reserve	689,548	688,548	1,000	689,548	689,548	-
20 State Gas Tax	80,115	70,000	10,115	80,115	80,115	-
21 Public Educational & Govmnt TV	13,750	5,000	8,750	13,750	13,750	-
22 Tourism Improvement District	1,171,667	1,135,000	36,667	1,171,667	1,171,667	-
23 Public Art Program Fee Fund	36,000	26,000	10,000	36,000	36,000	-
24 Housing Grant Fund	520,500	520,000	500	520,500	520,500	-
25 Measure T Transportation Imp	550,500	550,000	500	550,500	550,500	-
26 SB1, 2017 Road Repair Act	48,746	40,000	8,746	48,746	48,746	-
27 Measure T Equivalent (MTE)	36,785	36,685	100	36,785	36,785	-
30 CASp Certification and Training Fund	1,500	1,500	-	1,500	1,500	-
50 Capital Project	669,000	1,151,223	(482,223)	669,000	669,000	-
53 2013 Lease Bond-Town Hall/M&Y	311,513	359,513	(48,000)	311,513	311,513	-
54 2017 Lease Bond-CommCtr Rfnd	547,269	546,769	500	547,269	547,269	-
57 Drought Water Reserve	20,000	200,000	(180,000)	20,000	20,000	-
60 Water Capital Improvement	510,000	423,850	86,150	510,000	510,000	-
61 Water Utility Operations	1,495,867	1,757,960	(262,093)	1,495,867	1,495,867	-
62 Wastewater Utility Operations	1,985,680	3,198,832	(1,213,152)	1,985,680	1,985,680	-
63 Joint Treatment Capital Fund	1,332,177	712,014	620,163	1,332,177	1,332,177	-
64 Wastewater Utility Capital	551,000	319,118	231,882	551,000	551,000	-
70 Housing Opportunity Fund	-	63,400	(63,400)	-	-	-
71 Measure S, Affordable and Workforce Ho	700,000	100,000	600,000	700,000	700,000	-
75 Measure A Maintenance Fund	210,730	20,000	190,730	210,730	210,730	-
76 Floodwall Capital Maintenance	-	189,730	(189,730)	-	-	-
81 Facilities Repair/Replacement	225,000	204,900	20,100	225,000	225,000	-
82 Fleet,Tools,Equip Repair/Replc	100,000	81,236	18,764	100,000	100,000	-
95 Tallent Lane Benefit District	150	-	150	150	150	-
96 Mesa Ct Drainage Benefit Dist	500	-	500	500	500	-
Total Special Revenue Funds	12,425,597	13,017,878	(592,281)	12,425,597	12,425,597	-
Total All Funds	23,700,934	24,151,491	(450,557)	23,700,934	13,677,434	10,023,500
	-	-	-	-	-	-



Appropriations Limit Calculation Fiscal Year 19-20 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	23,700,934	12,975,934	10,023,500
	-	(701,500)	-
Total Expense and Other Uses	24,151,491	14,104,815	9,881,776
Addition or (Use) of Reserves or Fund Balance	(450,557)	(1,128,881)	141,724
Total Fund Appropriations & Other Uses	23,700,934	12,975,934	10,023,500
	0	-	0

Fund: 01 - GENERAL FUND

Total Revenue & Other Sources	11,275,337	1,251,837	10,023,500
Expense	-	-	-
Total Expense & Other Uses	11,133,613	1,251,837	9,881,776
Addition or (Use of Reserves) or Fund Balance	141,724	-	141,724
Total Fund Appropriations & Other Uses	11,275,337	1,251,837	10,023,500
	(0)	-	(0)

Fund: 02 - OPEB (Retiree Benefits)

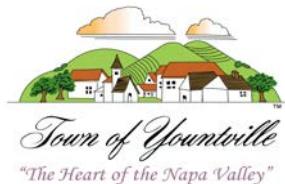
Total Revenue & Other Sources	617,600	617,600	-
Total Expense & Other Uses	616,600	616,600	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	617,600	617,600	-

Fund: 03 - PERS UAAL

Total Revenue & Other Sources	689,548	689,548	-
Total Expense & Other Uses	688,548	688,548	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	689,548	689,548	-

Fund: 20 - State Gas Tax

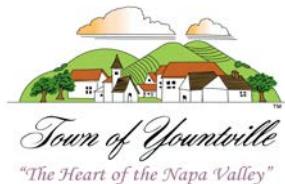
Total Revenue & Other Sources	80,115	80,115	-
Total Expense & Other Uses	70,000	70,000	-



Appropriations Limit Calculation Fiscal Year 19-20 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	10,115	10,115	-
Total Fund Appropriations & Other Uses	80,115	80,115	-
	-	-	-
Fund: 21 - Public Educational & Govmnt TV			
Total Revenue & Other Sources	13,750	13,750	-
Total Expense & Other Uses	5,000	5,000	-
Addition or (Use of Reserves) or Fund Balance	8,750	8,750	-
Total Fund Appropriations & Other Uses	13,750	13,750	-
	-	-	-
Fund: 22 - Tourism Improvement District			
Total Revenue & Other Sources	1,171,667	1,171,667	-
Total Expense & Other Uses	1,135,000	1,135,000	-
Addition or (Use of Reserves) or Fund Balance	36,667	36,667	-
Total Fund Appropriations & Other Uses	1,171,667	1,171,667	-
	-	-	-
Fund: 23 - Public Art Program Fee Fund			
Total Revenue & Other Sources	36,000	36,000	-
Total Expense & Other Uses	26,000	26,000	-
Addition or (Use of Reserves) or Fund Balance	10,000	10,000	-
Total Fund Appropriations & Other Uses	36,000	36,000	-
	-	-	-
Fund: 24 - Housing Grant Fund			
Total Revenue & Other Sources	520,500	520,500	-
Total Expense & Other Uses	520,000	520,000	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	520,500	520,500	-
	-	-	-
Fund: 25 - Measure T Tranportation Imp			
Total Revenue & Other Sources	550,500	550,500	-
Total Expense & Other Uses	550,000	550,000	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	550,500	550,500	-



Appropriations Limit Calculation Fiscal Year 19-20 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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Fund: 26 - SB1, Road Repair Act

Total Revenue & Other Sources	48,746	48,746	-
Total Expense & Other Uses	40,000	40,000	-
Addition or (Use of Reserves) or Fund Balance	8,746	8,746	-
Total Fund Appropriations & Other Uses	48,746	48,746	-

Fund: 27 - Measure T Equivalent (MTE)

Total Revenue & Other Sources	36,785	36,785	-
Total Expense & Other Uses	36,685	36,685	-
Addition or (Use of Reserves) or Fund Balance	100	100	-
Total Fund Appropriations & Other Uses	36,785	36,785	-

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	-

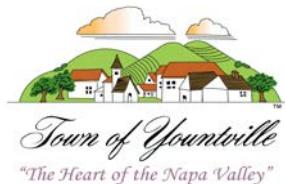
Fund: 50 -Capital Project

Total Revenue & Other Sources	669,000	669,000	-
Total Expense & Other Uses	1,151,223	1,151,223	-
Addition or (Use of Reserves) or Fund Balance	(482,223)	(482,223)	-
Total Fund Appropriations & Other Uses	669,000	669,000	-

Fund: 53 -2013 Lease Bond-Town Hall/M&Y

Total Revenue & Other Sources	311,513	311,513	-
Total Expense & Other Uses	359,513	359,513	-
Addition or (Use of Reserves) or Fund Balance	(48,000)	(48,000)	-
Total Fund Appropriations & Other Uses	311,513	311,513	-

Fund: 54 -2017 Lease Bond-Comm Ctr Refund



Appropriations Limit Calculation Fiscal Year 19-20 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	547,269	547,269	-
Total Expense & Other Uses	546,769	546,769	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	547,269	547,269	-
	-	-	-
Fund: 57 - Drought Water Reserve			
Total Revenue & Other Sources	20,000	20,000	-
Total Expense & Other Uses	200,000	200,000	-
Addition or (Use of Reserves) or Fund Balance	(180,000)	(180,000)	-
Total Fund Appropriations & Other Uses	20,000	20,000	-
	-	-	-
Fund: 60 - Water Capital Improvement			
Total Revenue & Other Sources	510,000	510,000	-
Total Expense & Other Uses	423,850	423,850	-
Addition or (Use of Reserves) or Fund Balance	86,150	86,150	-
Total Fund Appropriations & Other Uses	510,000	510,000	-
	-	-	-
Fund: 61 - Water Utility Operations			
Total Revenue & Other Sources	1,495,867	1,495,867	-
Total Expense & Other Uses	1,757,960	1,757,960	-
Addition or (Use of Reserves) or Fund Balance	(262,093)	(262,093)	-
Total Fund Appropriations & Other Uses	1,495,867	1,495,867	-
	-	-	-
Fund: 62 - Wastewater Utility Operations			
Total Revenue & Other Sources	1,985,680	1,985,680	-
Total Expense & Other Uses	3,198,832	3,198,832	-
Addition or (Use of Reserves) or Fund Balance	(1,213,152)	(1,213,152)	-
Total Fund Appropriations & Other Uses	1,985,680	1,985,680	-
	-	-	-
Fund: 63 - Joint Treatment Capital Fund			
Total Revenue & Other Sources	1,332,177	1,332,177	-



Appropriations Limit Calculation Fiscal Year 19-20 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	712,014	712,014	-
Addition or (Use of Reserves) or Fund Balance	620,163	620,163	-
Total Fund Appropriations & Other Uses	1,332,177	1,332,177	-
	-	-	-
Fund: 64 - Wastewater Utility Capital			
Total Revenue & Other Sources	551,000	551,000	-
Total Expense & Other Uses	319,118	319,118	-
Addition or (Use of Reserves) or Fund Balance	231,882	231,882	-
Total Fund Appropriations & Other Uses	551,000	551,000	-
	-	-	-
Fund: 70 - Housing Opportunity Fund			
Total Revenue & Other Sources	-	-	-
Total Expense & Other Uses	63,400	63,400	-
Addition or (Use of Reserves) or Fund Balance	(63,400)	(63,400)	-
Total Fund Appropriations & Other Uses	-	-	-
	-	-	-
Fund: 71 - Measure S; Affordable and Workforce Housing			
Total Revenue & Other Sources	700,000	700,000	-
Total Expense & Other Uses	100,000	100,000	-
Addition or (Use of Reserves) or Fund Balance	600,000	600,000	-
Total Fund Appropriations & Other Uses	700,000	700,000	-
	-	-	-
Fund: 75 - Measure A Maintenance Fund			
Total Revenue & Other Sources	210,730	210,730	-
Total Expense & Other Uses	20,000	20,000	-
Addition or (Use of Reserves) or Fund Balance	190,730	190,730	-
Total Fund Appropriations & Other Uses	210,730	210,730	-
	-	-	-
Fund: 76 - Floodwall Capital Maintenance			
Total Revenue & Other Sources	-	-	-
Total Expense & Other Uses	189,730	189,730	-



Appropriations Limit Calculation Fiscal Year 19-20 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	(189,730)	(189,730)	-
Total Fund Appropriations & Other Uses	-	-	-
	-	-	-
Fund: 81 - Facilities Repair/Replacement			
Total Revenue & Other Sources	225,000	225,000	-
Total Expense & Other Uses	204,900	204,900	-
Addition or (Use of Reserves) or Fund Balance	20,100	20,100	-
Total Fund Appropriations & Other Uses	225,000	225,000	-
	-	-	-
Fund: 82 - Fleet, Tools, Equip Repair/Replace			
Total Revenue & Other Sources	100,000	100,000	-
Total Expense & Other Uses	81,236	81,236	-
Addition or (Use of Reserves) or Fund Balance	18,764	18,764	-
Total Fund Appropriations & Other Uses	100,000	100,000	-
	-	-	-
Fund: 95 - Talent Lane Benefit District			
Total Revenue & Other Sources	150	150	-
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	500	500	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	500	500	-
Total Fund Appropriations & Other Uses	500	500	-
	-	-	-



**Appropriations Limit Calculation
Fiscal Year 19-20 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					
01 2115 3110 Building Permits	35,000.00	35,000.00				
01 2115 3190 Tree Removal Permit	1,000.00	1,000.00				
01 2115 3192 Cannabis Delivery Permit	600.00	600.00				
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 3605 Rental Program Registration	17,000.00	17,000.00				
01 2115 3611 Multi Residential	25,000.00	25,000.00				
01 2115 3615 Way Finding Signage Fees	8,000.00	8,000.00				
01 2115 3625 Parking Mgmt-Vehicle Reg Fee	35,000.00	35,000.00				
01 2115 3635 Parking Mgmt-Off Site Parking	11,000.00	11,000.00				
01 4301 3199 Encroachment Permit	5,000.00			5,000.00		
01 4301 3602 Engineering Service Charge	2,500.00			2,500.00		
01 4320 3191 Tree Removal In Lieu Fee	4,000.00			4,000.00		
01 5405 3120 Special Event Permit	7,500.00				7,500.00	
01 5405 3315 Park Rentals	13,500.00				13,500.00	
01 5406 3538 Camp Program Fees	95,000.00				95,000.00	
01 5408 3312 Community Hall Rental	40,000.00				40,000.00	
01 5408 3313 Community Center Rental	32,000.00				32,000.00	
01 5408 3314 Other Facility Rental Charges	35,000.00				35,000.00	
01 5409 3534 Afterschool Program	119,000.00				119,000.00	
01 5410 3530 Class Fees	55,000.00				55,000.00	
01 5410 3539 Excursion Fees	25,000.00				25,000.00	
01 5412 3532 Sports Program Fees	4,500.00				4,500.00	
01 5413 3531 Events Fees	7,000.00				7,000.00	
Total General Fund	623,350.00	177,750.00	600.00	11,500.00	433,500.00	-
Other Funds						
Fund 23 - Public Art Program Fee Fund	35,000.00					35,000.00
Total Estimate of User Fees	658,350.00	177,750.00	600.00	11,500.00	433,500.00	35,000.00
Current Year Adopted Budget relating to User Fees						
General Fund Operations	5,398,066.00	1,157,979.00	1,659,636.00	732,204.00	1,848,247.00	
Other Funds Operations	10,000.00					10,000.00
User Fees (Under) or in Excess of Costs	(4,749,716.00)	(980,229.00)	(1,659,036.00)	(720,704.00)	(1,414,747.00)	25,000.00

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



Appropriations Limit Calculation Fiscal Year 19-20 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	64,736	Portion of contract payments
Medicare Payments - Napa County Sheriff & CalFire	<u>67,098</u>	Portion of contract payments
Unemployment Claims	-	
Total Federal Mandates paid from Proceeds of Taxes	<u>131,834</u>	
Qualified Capital Outlays (Assets of over \$100,000 and life greater than 10 years)		
Capital Outlay Debt Service		
2013 Lease Revenue Bonds	359,513	
2017 Lease Revenue Bonds	<u>546,769</u>	
	<u>906,282</u>	
Capital Projects [2]		
PK-0003 - Pedestrian Path - Oak Circle - Mission	550,000	
CP-2020 - ADA Accessibility Improvements	<u>100,000</u>	All or portions of eligible projects funded from Proceeds of Taxes
	<u>650,000</u>	
Total Qualified Capital Outlays Paid From Proceeds of Taxes	<u>1,556,282</u>	
Qualified Debt Service		
Total Qualified Debt Service Paid From Proceeds of Taxes	<u>-</u>	
Total Exclusions	<u>1,688,116</u>	

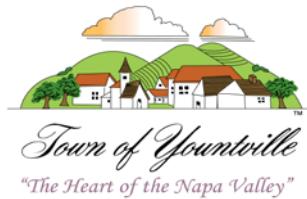


Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Exclusions to Appropriations Limit

LOCC Worksheet #3

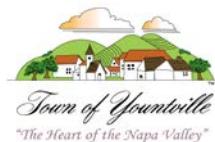
	Exclusions	Comments
[1] Includes proportional Town share of contract obligations to the Napa County Sheriff and CalFire		
Town Payroll Taxes funded from Proceeds of Taxes		
General Fund	-	
Unemployment Reimbursement (Insurance Fund)		
General Fund	-	
Napa County Sheriff		
Fair Labor Standards Act Payments	17,040	
Medicare Payments	7,934	
Unemployment Payments	-	
Total Federal Mandates	24,974	
CalFire		
Fair Labor Standards Act Payments	47,696	
Medicare Payments	59,164	
Unemployment Payments	-	
Total Federal Mandates	106,860	
Total All Federal Mandates	131,834	
[2] Capital Projects funded from Proceeds of Taxes		
	General Fund	
2013 Lease Revenue Bonds	359,513	
2017 Lease Revenue Bonds	546,769	
PK-0003 - Pedestrian Path - Oak Circle - Mission	550,000	
CP-2020 - ADA Accessibility Improvements	100,000	
Totals	1,556,282	



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Interest Allocation LOCC Worksheet #4

	Amounts	Comments
Proceeds of Taxes (excluding interest)	10,023,500	From Worksheet #1
Less Exclusions funded from Proceeds of Taxes	(1,688,116)	From Worksheet #3
Net Invested Proceeds of Taxes	<u>8,335,384</u>	
Total Revenues, Other Sources and Use of Reserves	23,700,934	From Worksheet #1
Net Proceeds of Taxes as Percentage of Revenues & Other Sources	35.17%	
Interest Earnings	192,000	From Worksheet #1
Interest Earned from Net Proceeds of Taxes	67,525	To Worksheet #1



Appropriation Limit Adjustments Fiscal Year 2019-20

Annual Allowed Growth

LOCC Worksheet #5 - #6

Appropriation Limit Fiscal Year	Percent Change Factors (A) Per Capital Personal Income	Annual Non- Residential Assessed Valuation Growth Change	Percent Change in Population (B) Yountville	(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	
1978-79						322,414			
1979-80	1.1017		1.0158	1.1191	38,402	360,816		360,816	
1980-81	1.1211		0.9808	1.0996	35,928	396,744		396,744	
1981-82	1.0912		0.9866	1.0766	30,382	427,126		427,126	
1982-83	1.0679		1.0561	1.1278	54,591	481,716		481,716	
1983-84	1.0235		1.0210	1.0450	21,674	503,390		503,390	
1984-85	1.0474		0.9977	1.0450	22,648	526,038		526,038	
1985-86	1.0374		1.0210	1.0592	31,134	557,172	300,000	857,172	
1986-87	1.0230		1.0026	1.0257	14,297	571,469	300,000	871,469	
1987-88*	1.0348		1.0196	1.0551	31,478	602,947	500,000	1,102,947	
1988-89*	1.0466		1.0104	1.0575	34,660	637,607	500,000	1,137,607	
1989-90*	1.0519		1.0171	1.0699	44,561	682,168	500,000	1,182,168	
1990-91@	1.0421		1.0560	1.1005	68,529	750,697	500,000	1,250,697	
1991-92@	1.0414		1.0294	1.0720	54,063	804,760	700,000	1,504,760	
1992-93+	1.0096		1.0209	1.0307	24,707	829,466	700,000	1,529,466	
1993-94@	1.0272		1.0283	1.0563	46,674	876,140	700,000	1,576,140	
1994-95+	1.0129		1.0143	1.0274	23,993	900,133	700,000	1,600,133	
1995-96+	1.3503		1.0176	1.3741	336,708	1,236,841	300,000	1,536,841	
1996-97+	1.0936		1.0149	1.1099	135,922	1,372,764	300,000	1,672,764	
1997-98*	1.0467		1.0224	1.0701	96,294	1,469,058	300,000	1,769,058	
1998-99#	1.0725		1.0461	1.1219	179,140	1,648,198	300,000	1,948,198	
1999-00#	1.3604		1.0390	1.4135	681,457	2,329,655	900,000	3,229,655	
2000-01+	1.0696		1.0277	1.0992	231,167	2,560,821	900,000	3,460,821	
2001-02*	1.0782		1.0076	1.0864	221,240	2,782,062	900,000	3,682,062	
2002-03+	1.0109		1.0648	1.0764	212,441	2,994,502	900,000	3,894,502	
2003-04*	1.0231		1.0134	1.0368	110,226	3,104,729	900,000	4,004,729	
2004-05+	1.0500		1.0115	1.0621	192,695	3,297,423	900,000	4,197,423	
2005-06+	1.1027		1.0117	1.1156	381,187	3,678,610	900,000	4,578,610	
2006-07*	1.0396		1.0110	1.0510	187,741	3,866,351	900,000	4,766,351	
2007-08*	1.0442		1.0123	1.0570	220,551	4,086,902	900,000	4,986,902	
2008-09*	1.0429	1.0021	1.0041	1.0109	1.0543	221,786	4,308,689	900,000	5,208,689
2009-10+	1.0062	1.0153	1.0886	1.0140	1.0295	127,167	4,435,856	900,000	5,335,856
2010-11+	0.9746	1.0775	1.0081	1.0096	1.0878	389,663	4,825,519	900,000	5,725,519
2011-12@	1.0251	1.0209	1.0313	1.0097	1.0572	275,950	5,101,470	900,000	6,001,470
2012-13*	1.0377	1.0049	1.0055	1.0077	1.0457	233,088	5,334,557	900,000	6,234,557
2013-14*	1.0512	1.0175	1.0000	1.0047	1.0561	299,485	5,634,043	900,000	6,534,043
2014-15#	0.9977	1.0004	1.0070	1.0038	1.0074	41,708	5,675,751	1,500,000	7,175,751
2015-16@	1.0382	1.0111	1.0149	1.0094	1.0537	304,613	5,980,363	1,500,000	7,480,363
2016-17*	1.0537	1.0006	1.0060	1.0081	1.0622	372,188	6,352,551	1,500,000	7,852,551
2017-18*	1.0369	1.0000	0.9707	1.0037	1.0407	258,781	6,611,332	1,500,000	8,111,332
2018-19*	1.0367	1.0000	0.9732	0.9965	1.0331	218,647	6,829,979	1,500,000	8,329,979
2019-20*	1.0385	1.0022	0.9986	0.9989	1.0374	255,152	7,085,131	3,000,000	10,085,131

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 2019-20

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	96-67		\$ 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	\$ 974,263,880	\$ -	0.0%	0.22%	1.0022



Appropriations Limit Calculation Fiscal Year 19-20 Adopted Budget

Appropriations Limit Calculation

LOCC Worksheet #7

	Amount
Prior Year Revised Appropriations Limit	\$ 6,829,979
Revised Growth Factors Percent Change in Statewide Per Capita Personal Income	3.850%
County Population Growth From State Dept of Finance	-0.11%
Compounded Total Percentage Adjustment Factor	3.736%
Total Revised Annual Change	\$ 255,174
FY 19-20 Appropriations Limit from Growth Factors	\$ 7,085,153

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 19-20 Appropriations Limit	\$ 11,585,153



Appropriations Limit Calculation Fiscal Year 19-20 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] 4,500,000 Voter Approved override

Emergency -

Total Adjustments to Limit

\$	4,500,000
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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 18/19 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 19-20 Adopted Budget

Calculation of Appropriations Subject to Limit

LOCC Worksheet #8

	Amount
Total Appropriations From Proceeds of Taxes (From Worksheet # 1.2)	\$ 10,023,500
Less Allowed Exclusions (From Worksheet #3)	(1,688,116)
Current Year Appropriations Subject to Limit	<hr/> \$ 8,335,384
Current Year Appropriations Limit (From Worksheet #7)	11,585,153
Current Year Appropriations Over or (Under) Limit	\$ (3,249,769)
Percentage Over or (Under) Limit	<hr/> -28.05%