



Appropriations Limit Calculation Summary Fiscal Year 2020-2021 Adopted Budget

Prior Year Revised Appropriation Limit [4] \$ 11,585,153

Allowed Compounded Percentage Increase from Prior Year [1]

Statewide Per Capita Personal Income	3.960%
County Population Growth From State Dept of Finance	-0.510%
Compounded Percentage as an Adjustment Factor	<u>3.326%</u>

Growth Factor Adjustment Amount to Appropriation Limit 385,326

Current Year Appropriation Limit From Growth Factors

Annual Other Adjustments to Limit [1]

Current Year Appropriations Limit

<u>11,970,479</u>
<u>4,500,000</u>
<u>16,470,479</u>

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

Proceeds of Taxes From Adopted Budget [3]	8,110,000
Less Allowable Exclusion of Certain Appropriations [3]	<u>(1,735,065)</u>

Current Year Appropriations Subject to Appropriation Limit 6,374,935

Current Year Appropriations Under the Appropriation Limit \$ (10,095,544)

Percentage Under the Limit -61.29%

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

Other Adjustments to Limit	
Voter Approved override	-
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	2,176,000	8,110,000	10,286,000
Special Revenue Funds	11,125,481	-	11,125,481
Total Proceeds and Non Proceeds of Taxes	13,301,481	8,110,000	21,411,481
Summary of Exclusions			
Court Order Costs	-		
Federal Mandates	132,983		
Qualified Capital Outlay Over \$100,000 and 10+ year life	1,602,082		
Qualified Debt Service	-		
Total Exclusions to Appropriations Subject to Limit	1,735,065		

(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 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 2018, increasing the override by \$3,000,000 to \$4,500,000,000 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 2020-2021 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	10,286,000.00	2,176,000.00	8,110,000.00
02	OPEB (Retiree Benefits)	145,000.00	145,000.00	-
03	PERS UAAL Reserve	277,080.00	277,080.00	-
04	Emergency Reserve Fund	20,000.00	20,000.00	-
05	Revenue Stabilization Fund	20,000.00	20,000.00	-
20	State Gas Tax	72,868.00	72,868.00	-
21	Public Educational & Govmnt TV	13,750.00	13,750.00	-
22	Tourism Improvement District	880,000.00	880,000.00	-
23	Public Art Program Fee Fund	21,000.00	21,000.00	-
24	Housing Grant Fund	520,500.00	520,500.00	-
25	Measure T Transportation Imp	510,000.00	510,000.00	-
26	SB1, 2017 Road Repair Act	50,658.00	50,658.00	-
30	CASp Certification and Training Fund	1,500.00	1,500.00	-
50	Capital Project	678,500.00	678,500.00	-
53	2013 Lease Bond-Town Hall/M&Y	321,213.00	321,213.00	-
54	2017 Lease Bond-CommCtr Rfnd	541,869.00	541,869.00	-
57	Drought Water Reserve	15,000.00	15,000.00	-
60	Water Capital Improvement	122,790.00	122,790.00	-
61	Water Utility Operations	1,438,420.00	1,438,420.00	-
62	Wastewater Utility Operations	2,328,309.00	2,328,309.00	-
63	Joint Treatment Capital Fund	2,116,974.00	2,116,974.00	-
64	Wastewater Utility Capital	353,000.00	353,000.00	-
70	Housing Opportunities Fund	179,000.00	179,000.00	-
71	Measure S, Affordable and Workforce Housing	442,000.00	442,000.00	-
75	Measure A Maintenance Fund	25,000.00	25,000.00	-
81	Facilities Repair/Replacement	15,000.00	15,000.00	-
82	Fleet,Tools,Equip Repair/Replc	15,000.00	15,000.00	-
95	Tallent Lane Benefit District	250.00	250.00	-
96	Mesa Ct Drainage Benefit Dist	800.00	800.00	-
Total Revenues, Transfers In and Other Sources		21,411,481.00	13,301,481.00	8,110,000.00

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

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**Appropriations Limit Calculation
Fiscal Year 2020-2021 Adopted Budget**

Revenue for Proceeds of Taxes

LOCC Worksheet #1

Account	Total Revenue & Other Sources	Less: Non-Proceeds of Taxes	Proceeds of Taxes
Total Revenues, Transfers In and Other Sources	21,411,481.00	13,301,481.00	8,110,000.00

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

Fund: 01 - GENERAL FUND	45,000	31,602.00	13,398.00
Fund: 02 - OPEB (RETIREE BENEFITS)	1,000	702.00	298.00
Fund: 03 - PERS UAL RESERVES	1,000	702.00	298.00
Fund: 04 - EMERGENCY RESERVES	20,000	14,045.00	5,955.00
Fund: 05 - REVENUE STABILIZATION	20,000	14,045.00	5,955.00
Fund: 20 - STATE GAS TAX	500	351.00	149.00
Fund: 21 - PUBLIC EDUCATIONAL & GOVMNT TV	250	176.00	74.00
Fund: 22 - TOURISM IMPROVEMENT DISTRICT	5,000	3,511.00	1,489.00
Fund: 23 - PUBLIC ART PROGRAM FEE FUND	1,000	702.00	298.00
Fund: 24 - HOUSING GRANT FUND	500	351.00	149.00
Fund: 26 - SB1, 2017 ROAD REPAIR ACT	250	176.00	74.00
Fund: 50 - CAPITAL PROJECT	20,000	14,045.00	5,955.00
Fund: 53 - 2013 LEASE BOND-TOWN HALL/M&Y	2,500	1,756.00	744.00
Fund: 54 - 2017 LEASE BOND COMMCTR RFND	2,500	1,756.00	744.00
Fund: 57 - DRAUGHT WATER RESERVE	15,000	10,534.00	4,466.00
Fund: 60 - WATER CAPITAL IMPROVEMENTS	5,000	3,511.00	1,489.00
Fund: 61 - WATER UTILITY OPERATIONS	200	140.00	60.00
Fund: 62 - WASTEWATER UTILITY OPERATION	15,000	10,534.00	4,466.00
Fund: 63 - JOINT TREATMENT CAPITAL FUND	25,000	17,557.00	7,443.00
Fund: 64 - WASTEWATER UTILITY CAPITAL	3,000	2,107.00	893.00
Fund: 70 - HOUSING OPPORTUNITES FUND	4,000	2,809.00	1,191.00
Fund: 71 - MEASURE S WORKFORCE HSG FUND	4,500	3,160.00	1,340.00
Fund: 75 - MEASURE A MAINTENANCE FUND	5,000	3,511.00	1,489.00
Fund: 81 - FACILITIES REPAIR/REPLACEMENT	15,000	10,534.00	4,466.00
Fund: 82 - FLEET,TOOLS,EQUIP REPAIR/REPLC	15,000	10,534.00	4,466.00
Fund: 95 - TALLENT LANE BENEFIT DISTRICT	250	176.00	74.00
Fund: 96 - MESA COURT BENEFIT DISTRICT	800	562.00	238.00
Total Interest Allocation	227,250	159,589	67,661



Appropriations Limit Calculation
Fiscal Year 2020-2021 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	10,286,000	10,138,666	147,334	10,286,000	2,176,000	8,110,000
TOTAL GENERAL FUND REVENUES	10,286,000	10,138,666	147,334	10,286,000	2,176,000	8,110,000
Special Revenue Funds						
02 OPEB (Retiree Benefits)	145,000	144,000	1,000	145,000	145,000	-
03 PERS UAAL Reserve	277,080	276,080	1,000	277,080	277,080	-
04 Emergency Reserve	20,000	-	20,000	20,000	20,000	-
05 Revenue Stabilization	20,000	1,000,000	(980,000)	20,000	20,000	-
20 State Gas Tax	72,868	72,000	868	72,868	72,868	-
21 Public Educational & Govmnt TV	13,750	5,000	8,750	13,750	13,750	-
22 Tourism Improvement District	880,000	916,250	(36,250)	880,000	880,000	-
23 Public Art Program Fee Fund	21,000	34,150	(13,150)	21,000	21,000	-
24 Housing Grant Fund	520,500	520,000	500	520,500	520,500	-
25 Measure T Transportation Imp	510,000	510,000	-	510,000	510,000	-
26 SB1, 2017 Road Repair Act	50,658	50,000	658	50,658	50,658	-
30 CASp Certification and Training Fund	1,500	1,500	-	1,500	1,500	-
50 Capital Project	678,500	1,017,000	(338,500)	678,500	678,500	-
53 2013 Lease Bond-Town Hall/M&Y	321,213	358,713	(37,500)	321,213	321,213	-
54 2017 Lease Bond-CommCtr Rfnd	541,869	543,369	(1,500)	541,869	541,869	-
57 Drought Water Reserve	15,000	-	15,000	15,000	15,000	-
60 Water Capital Improvement	122,790	1,358,680	(1,235,890)	122,790	122,790	-
61 Water Utility Operations	1,438,420	1,554,624	(116,204)	1,438,420	1,438,420	-
62 Wastewater Utility Operations	2,328,309	3,572,151	(1,243,842)	2,328,309	2,328,309	-
63 Joint Treatment Capital Fund	2,116,974	1,050,661	1,066,313	2,116,974	2,116,974	-
64 Wastewater Utility Capital	353,000	340,170	12,830	353,000	353,000	-
70 Housing Opportunity Fund	179,000	229,400	(50,400)	179,000	179,000	-
71 Measure S, Affordable and Workforce Ho	442,000	100,000	342,000	442,000	442,000	-
75 Measure A Maintenance Fund	25,000	20,000	5,000	25,000	25,000	-
81 Facilities Repair/Replacement	15,000	100,000	(85,000)	15,000	15,000	-
82 Fleet,Tools,Equip Repair/Replc	15,000	-	15,000	15,000	15,000	-
95 Tallent Lane Benefit District	250	-	250	250	250	-
96 Mesa Ct Drainage Benefit Dist	800	-	800	800	800	-
Total Special Revenue Funds	11,125,481	13,773,748	(2,648,267)	11,125,481	11,125,481	-
Total All Funds	21,411,481	23,912,414	(2,500,933)	21,411,481	13,301,481	8,110,000
	-	-	-	-	-	-



Appropriations Limit Calculation Fiscal Year 2020-2021 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	21,411,481	13,301,481	8,110,000
Total Expense and Other Uses	23,912,414	15,949,748	7,962,666
Addition or (Use) of Reserves or Fund Balance	(2,500,933)	(2,648,267)	147,334
Total Fund Appropriations & Other Uses	21,411,481	13,301,481	8,110,000
	0	-	0

Fund: 01 - GENERAL FUND

Total Revenue & Other Sources	10,286,000	2,176,000	8,110,000
Expense	-	-	-
Total Expense & Other Uses	10,138,666	2,176,000	7,962,666
Addition or (Use of Reserves) or Fund Balance	147,334	-	147,334
Total Fund Appropriations & Other Uses	10,286,000	2,176,000	8,110,000
	(0)	-	(0)

Fund: 02 - OPEB (Retiree Benefits)

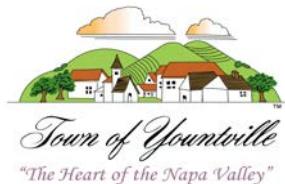
Total Revenue & Other Sources	145,000	145,000	-
Total Expense & Other Uses	144,000	144,000	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	145,000	145,000	-

Fund: 03 - PERS UAAL

Total Revenue & Other Sources	277,080	277,080	-
Total Expense & Other Uses	276,080	276,080	-
Addition or (Use of Reserves) or Fund Balance	1,000	1,000	-
Total Fund Appropriations & Other Uses	277,080	277,080	-

Fund: 04 - Emergency Reserve

Total Revenue & Other Sources	20,000	20,000	-
Total Expense & Other Uses	-	-	-

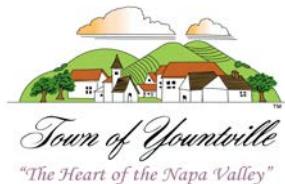


Appropriations Limit Calculation Fiscal Year 2020-2021 Adopted Budget

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	20,000	20,000	-
Total Fund Appropriations & Other Uses	20,000	20,000	-
 Fund: 05 - Revenue Stabilization			
Total Revenue & Other Sources	20,000	20,000	-
Total Expense & Other Uses	1,000,000	1,000,000	-
Addition or (Use of Reserves) or Fund Balance	(980,000)	(980,000)	-
Total Fund Appropriations & Other Uses	20,000	20,000	-
 Fund: 20 - State Gas Tax			
Total Revenue & Other Sources	72,868	72,868	-
Total Expense & Other Uses	72,000	72,000	-
Addition or (Use of Reserves) or Fund Balance	868	868	-
Total Fund Appropriations & Other Uses	72,868	72,868	-
 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	880,000	880,000	-
Total Expense & Other Uses	916,250	916,250	-
Addition or (Use of Reserves) or Fund Balance	(36,250)	(36,250)	-
Total Fund Appropriations & Other Uses	880,000	880,000	-
 Fund: 23 - Public Art Program Fee Fund			
Total Revenue & Other Sources	21,000	21,000	-
Total Expense & Other Uses	34,150	34,150	-
Addition or (Use of Reserves) or Fund Balance	(13,150)	(13,150)	-

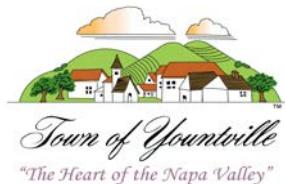


Appropriations Limit Calculation Fiscal Year 2020-2021 Adopted Budget

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	21,000	21,000	-
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 Transportation Imp			
Total Revenue & Other Sources	510,000	510,000	-
Total Expense & Other Uses	510,000	510,000	-
Addition or (Use of Reserves) or Fund Balance	-	-	-
Total Fund Appropriations & Other Uses	510,000	510,000	-
Fund: 26 - SB1, Road Repair Act			
Total Revenue & Other Sources	50,658	50,658	-
Total Expense & Other Uses	50,000	50,000	-
Addition or (Use of Reserves) or Fund Balance	658	658	-
Total Fund Appropriations & Other Uses	50,658	50,658	-
Fund: 30 - CASp Certification & 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	678,500	678,500	-
Total Expense & Other Uses	1,017,000	1,017,000	-
Addition or (Use of Reserves) or Fund Balance	(338,500)	(338,500)	-
Total Fund Appropriations & Other Uses	678,500	678,500	-

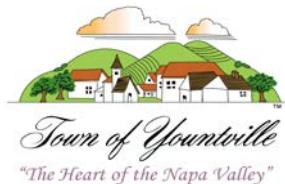


Appropriations Limit Calculation Fiscal Year 2020-2021 Adopted Budget

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: 53 -2013 Lease Bond-Town Hall/M&Y			
Total Revenue & Other Sources	321,213	321,213	-
Total Expense & Other Uses	358,713	358,713	-
Addition or (Use of Reserves) or Fund Balance	(37,500)	(37,500)	-
Total Fund Appropriations & Other Uses	321,213	321,213	-
Fund: 54 -2017 Lease Bond-Comm Ctr Refund			
Total Revenue & Other Sources	541,869	541,869	-
Total Expense & Other Uses	543,369	543,369	-
Addition or (Use of Reserves) or Fund Balance	(1,500)	(1,500)	-
Total Fund Appropriations & Other Uses	541,869	541,869	-
Fund: 57 - Drought Water 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	-
Total Fund Appropriations & Other Uses	15,000	15,000	-
Fund: 60 - Water Capital Improvement			
Total Revenue & Other Sources	122,790	122,790	-
Total Expense & Other Uses	1,358,680	1,358,680	-
Addition or (Use of Reserves) or Fund Balance	(1,235,890)	(1,235,890)	-
Total Fund Appropriations & Other Uses	122,790	122,790	-
Fund: 61 - Water Utility Operations			
Total Revenue & Other Sources	1,438,420	1,438,420	-
Total Expense & Other Uses	1,554,624	1,554,624	-
Addition or (Use of Reserves) or Fund Balance	(116,204)	(116,204)	-
Total Fund Appropriations & Other Uses	1,438,420	1,438,420	-
Fund: 62 - Wastewater Utility Operations			



Appropriations Limit Calculation Fiscal Year 2020-2021 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	2,328,309	2,328,309	-
Total Expense & Other Uses	3,572,151	3,572,151	-
Addition or (Use of Reserves) or Fund Balance	(1,243,842)	(1,243,842)	-
Total Fund Appropriations & Other Uses	2,328,309	2,328,309	-
 Fund: 63 - Joint Treatment Capital Fund			
Total Revenue & Other Sources	2,116,974	2,116,974	-
Total Expense & Other Uses	1,050,661	1,050,661	-
Addition or (Use of Reserves) or Fund Balance	1,066,313	1,066,313	-
Total Fund Appropriations & Other Uses	2,116,974	2,116,974	-
 Fund: 64 - Wastewater Utility Capital			
Total Revenue & Other Sources	353,000	353,000	-
Total Expense & Other Uses	340,170	340,170	-
Addition or (Use of Reserves) or Fund Balance	12,830	12,830	-
Total Fund Appropriations & Other Uses	353,000	353,000	-
 Fund: 70 - Housing Opportunity Fund			
Total Revenue & Other Sources	179,000	179,000	-
Total Expense & Other Uses	229,400	229,400	-
Addition or (Use of Reserves) or Fund Balance	(50,400)	(50,400)	-
Total Fund Appropriations & Other Uses	179,000	179,000	-
 Fund: 71 - Measure S; Affordable and Workforce Housing			
Total Revenue & Other Sources	442,000	442,000	-
Total Expense & Other Uses	100,000	100,000	-
Addition or (Use of Reserves) or Fund Balance	342,000	342,000	-
Total Fund Appropriations & Other Uses	442,000	442,000	-
 Fund: 75 - Measure A Maintenance Fund			
Total Revenue & Other Sources	25,000	25,000	-



Appropriations Limit Calculation Fiscal Year 2020-2021 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	20,000	20,000	-
Addition or (Use of Reserves) or Fund Balance	5,000	5,000	-
Total Fund Appropriations & Other Uses	25,000	25,000	-
	-	-	-
Fund: 81 - Facilities Repair/Replacement			
Total Revenue & Other Sources	15,000	15,000	-
Total Expense & Other Uses	100,000	100,000	-
Addition or (Use of Reserves) or Fund Balance	(85,000)	(85,000)	-
Total Fund Appropriations & Other Uses	15,000	15,000	-
	-	-	-
Fund: 82 - Fleet, Tools, Equip Repair/Replace			
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: 95 - Talent Lane Benefit District			
Total Revenue & Other Sources	250	250	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	250	250	-
Total Fund Appropriations & Other Uses	250	250	-
	-	-	-
Fund: 96 - Mesa Ct Benefit District			
Total Revenue & Other Sources	800	800	-
Total Expense & Other Uses	-	-	-
Addition or (Use of Reserves) or Fund Balance	800	800	-
Total Fund Appropriations & Other Uses	800	800	-
	-	-	-



Appropriations Limit Calculation
Fiscal Year 2020-2021 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
GENERAL FUND						
01 0000 3320 Elec. Veh. Charging Station	600.00					
01 2115 3110 Building Permits	80,000.00	80,000.00				
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	21,000.00	21,000.00				
01 2115 3606 Conditional Use Permit Fee	25,500.00	25,500.00				
01 2115 3611 Multi Residential	20,000.00	20,000.00				
01 2115 3615 Way Finding Signage Fees	11,000.00	11,000.00				
01 2115 3625 Parking Mgmt-Vehicle Reg Fee	62,500.00	62,500.00				
01 2115 3635 Parking Mgmt-Off Site Parking	8,500.00	8,500.00				
01 4301 3199 Encroachment Permit	6,000.00			6,000.00		
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	7,500.00				7,500.00	
01 5405 3315 Park Rentals	13,500.00				13,500.00	
01 5406 3538 Camp Program Fees	98,000.00				98,000.00	
01 5408 3312 Community Hall Rental	42,000.00				42,000.00	
01 5408 3313 Community Center Rental	20,000.00				20,000.00	
01 5408 3314 Other Facility Rental Charges	28,000.00				28,000.00	
01 5409 3534 Afterschool Program	40,000.00				40,000.00	
01 5410 3530 Class Fees	60,000.00				60,000.00	
01 5410 3539 Excursion Fees	17,000.00				17,000.00	
01 5412 3532 Sports Program Fees	5,000.00				5,000.00	
01 5413 3531 Events Fees	4,500.00				4,500.00	
Total General Fund	621,850.00	275,250.00	600.00	10,500.00	335,500.00	-
Other Funds						
Fund 23 - Public Art Program Fee Fund	20,000.00					20,000.00
Total Estimate of User Fees	641,850.00	275,250.00	600.00	10,500.00	335,500.00	20,000.00
Current Year Adopted Budget relating to User Fees						
General Fund Operations	5,206,618.00	1,032,021.00	1,812,863.00	744,099.00	1,617,635.00	
Other Funds Operations	10,000.00					10,000.00
User Fees (Under) or in Excess of Costs	(4,574,768.00)	(756,771.00)	(1,812,263.00)	(733,599.00)	(1,282,135.00)	10,000.00

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



**Appropriations Limit Calculation
Fiscal Year 2020-2021 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	65,867	Portion of contract payments
Medicare Payments - Napa County Sheriff & CalFire	<u>67,116</u>	Portion of contract payments
Unemployment Claims	-	
Total Federal Mandates paid from Proceeds of Taxes	<u>132,983</u>	
Qualified Capital Outlays (Assets of over \$100,000 and life greater than 10 years)		
Capital Outlay Debt Service		
2013 Lease Revenue Bonds	358,713	
2017 Lease Revenue Bonds	<u>543,369</u>	
	<u>902,082</u>	
Capital Projects [2]		
PK-0003 - Multi-use Path from Oak Circle to Mission	500,000	
PK-0024 - Restroom Construction at Yountville Community Park	200,000	
	-	
Total Qualified Capital Outlays Paid From Proceeds of Taxes	<u>700,000</u>	All or portions of eligible projects funded from Proceeds of Taxes
Qualified Debt Service		
Total Qualified Debt Service Paid From Proceeds of Taxes	<u>-</u>	
Total Exclusions	<u>1,735,065</u>	

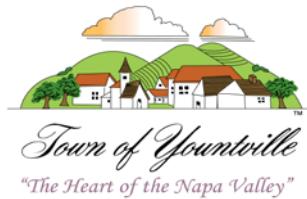


Appropriations Limit Calculation
Fiscal Year 2020-2021 Adopted Budget

Exclusions to Appropriations Limit

LOCC Worksheet #3

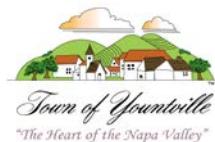
	Exclusions	Comments
[1] Includes proportional Town share of contract obligations to the Napa County Sheriff and CalFire		
Town Payroll Taxes funded from Proceeds of Taxes		
General Fund	-	
Unemployment Reimbursement (Insurance Fund)	-	
Napa County Sheriff		
Fair Labor Standards Act Payments	17,551	
Medicare Payments	7,859	
Unemployment Payments	-	
Total Federal Mandates	25,410	
CalFire		
Fair Labor Standards Act Payments	48,316	
Medicare Payments	59,257	
Unemployment Payments	-	
Total Federal Mandates	107,573	
Total All Federal Mandates	132,983	
[2] Capital Projects funded from Proceeds of Taxes		
	General Fund	
2013 Lease Revenue Bonds	358,713	
2017 Lease Revenue Bonds	543,369	
PK-0003 - Pedestrian Path - Oak Circle - Mission	500,000	
CP-2020 - ADA Accessibility Improvements	200,000	
Totals	1,602,082	



Appropriations Limit Calculation Fiscal Year 2020-2021 Adopted Budget

Interest Allocation LOCC Worksheet #4

	Amounts	Comments
Proceeds of Taxes (excluding interest)	8,110,000	From Worksheet #1
Less Exclusions funded from Proceeds of Taxes	(1,735,065)	From Worksheet #3
Net Invested Proceeds of Taxes	<u>6,374,935</u>	
 Total Revenues, Other Sources and Use of Reserves	 21,411,481	 From Worksheet #1
 Net Proceeds of Taxes as Percentage of Revenues & Other Sources	 29.77%	
 Interest Earnings	 227,250	 From Worksheet #1
Interest Earned from Net Proceeds of Taxes	67,660	To Worksheet #1



Appropriation Limit Adjustments Fiscal Year 2020-2021

Annual Allowed Growth

LOCC Worksheet #5 - #6

Appropriation Limit Fiscal Year	Percent Change Factors (A) Per Capita Personal Income	Annual Non- Residential Assessed Valuation Growth Change	Percent Change in Population (B) Yountville	Napa County	(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	1.0333	235,640	7,320,771	4,500,000	11,820,771

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 2020-2021

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	\$ 1,038,029,883	\$ 63,766,003	7.4%	0.22%	1.0022
2019 TO 2020	20-21	21-22	\$ 24,275,333	\$ 1,038,029,883	\$ -	0.0%	2.34%	1.0234



Appropriations Limit Calculation Fiscal Year 2020-2021 Adopted Budget

Appropriations Limit Calculation

LOCC Worksheet #7

	Amount
Prior Year Revised Appropriations Limit	\$ 11,585,153
Revised Growth Factors Percent Change in Statewide Per Capita Personal Income	3.960%
Town Population Growth From State Dept of Finance	-0.51%
Compounded Total Percentage Adjustment Factor	3.326%
Total Revised Annual Change	\$ 385,326
FY 2020-2021 Appropriations Limit from Growth Factors	\$ 11,970,479

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	\$ 16,470,479



Appropriations Limit Calculation Fiscal Year 2020-2021 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]

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 2020-2021 Adopted Budget

Calculation of Appropriations Subject to Limit

LOCC Worksheet #8

	Amount
Total Appropriations From Proceeds of Taxes (From Worksheet # 1.2)	\$ 8,110,000
Less Allowed Exclusions (From Worksheet #3)	(1,735,065)
Current Year Appropriations Subject to Limit	<hr/> \$ 6,374,935
Current Year Appropriations Limit (From Worksheet #7)	16,470,479
Current Year Appropriations Over or (Under) Limit	\$ (10,095,544)
Percentage Over or (Under) Limit	<hr/> -61.29%