



COUNTY OF HUMBOLDT

AGENDA ITEM NO.  
C-1

For the meeting of: October 13, 2015

Date: September 22, 2015  
To: Board of Supervisors  
From: Auditor-Controller *MM*  
Subject: FY 2015-16 Appropriation Limit

RECOMMENDATION(S): That the Board of Supervisors approve the attached resolution and schedules setting forth the FY 2015-16 appropriation limits in accordance with Article XIII B of the California Constitution and California Government Code, Title 1, Division 9.

DISCUSSION: Each year the governing body of the County shall, by resolution, establish its appropriation limit and make other necessary determinations pursuant to Article XIII B of the California Constitution and California Government Code, Title 1, Division 9. Government Code Section 7910 requires that the documentation used in establishing the appropriation limit be available for public inspection fifteen days prior to the adoption of the resolution by the Board of Supervisors. The Clerk of the Board published notice on or before September 28, 2015, that this documentation is available for inspection at the Office of the County Auditor-Controller. The summary worksheets calculating the FY 2015-16 appropriation limit are attached and titled "Attachment A". As the documentation supports the recommended appropriation limit and has been available for the requisite public inspection period and adequate public notice of the location for inspection has been given, the Board of Supervisors may adopt the resolution attached hereto as Attachment B.

FINANCIAL IMPACT: None. The County's projected tax revenue for 2015-16 is substantially below its calculated appropriation limit.

OTHER AGENCY INVOLVEMENT: None.

Prepared by Joseph Mellett, Auditor-Controller      CAO Approval *Amy Rosen*

REVIEW: Auditor \_\_\_\_\_ County Counsel *SM* Personnel \_\_\_\_\_ Risk Manager \_\_\_\_\_ Other \_\_\_\_\_

TYPE OF ITEM:  
 Consent  
 Departmental  
 Public Hearing  
 Other \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT  
Upon motion of Supervisor *Sundberg*  
Seconded by Supervisor *Bass*  
And unanimously carried by those members present,  
The Board hereby adopts the recommended action  
contained in this report.

PREVIOUS ACTION/REFERRAL:

Board Order No. \_\_\_\_\_

Dated: *October 13, 2015*  
Kathy Hayes, Clerk of the Board

Meeting of: \_\_\_\_\_

By: *Amy Rosen*

ALTERNATIVES TO STAFF RECOMMENDATIONS: The Board could schedule this matter for some other time.

ATTACHMENTS: Resolution and worksheets supporting the calculation of the appropriation limit for 2015-16.

**COUNTY OF HUMBOLDT**

**RESOLUTION NO. 15-110**

**RESOLUTION OF THE BOARD OF SUPERVISORS ESTABLISHING THE FISCAL YEAR 2015-16 APPROPRIATION LIMIT UNDER ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION, AND ESTABLISHING THE PERIOD FOR CONTESTING SUCH LIMITS FOR THE COUNTY AND BOARD OF SUPERVISORS GOVERNED SPECIAL DISTRICTS**

**WHEREAS**, Article XIII B of the California Constitution provides that the state and each local government shall be subject to an annual appropriation limit as defined in that Article; and

**WHEREAS**, Article XIII B Section 8 (e) (2) requires the Governing Body to select the Change in Cost of Living methodology each year by recorded vote; and

**WHEREAS**, the percentage change in the Local Assessment roll from the preceding year due to the addition of non-residential new construction provides the greatest result rather than using the change in the California Per Capita Income; and

**WHEREAS**, the Auditor-Controller of the County of Humboldt has computed the appropriations limit for the fiscal year 2015-16; and

**WHEREAS**, the Auditor-Controller of the County of Humboldt has prepared the applicable Statements showing the calculation and they were made available for public review during reasonable hours and after reasonable notice in the Auditor-Controller's Office for the fifteen days prior to the October 13, 2015, Board meeting; and

**WHEREAS**, the Clerk of the Board published notice on or before September 28, 2015, of the location of the place where the applicable statements were available for public inspection:

**NOW, THEREFORE, BE IT RESOLVED**, that the County of Humboldt selects the percentage change in non-residential new construction and the percentage change in the population of the State of California methodology for use in calculating its appropriation limit for fiscal year 2015-16; and

**BE IT FURTHER RESOLVED** that, the appropriations limit for the County of Humboldt for the fiscal year 2015-16 as shown on Attachment A is hereby established as \$160,963,560 and that such appropriations limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution; and

**BE IT FURTHER RESOLVED** that the appropriations limit for the County for the fiscal year 2015-16 may be adjusted at a later date in the event that revenues which are unanticipated, and classified as proceeds of taxes in accordance with Section 8 (c) of Article XIII B of the California Constitution, are received and appropriated.



## Attachment A:

### Gann Limit for FY 2015-16

Price factor:	7.1018	
Population factor:	0.9300	
Per Capita converted to a ratio:		1.0710
Population converted to a ratio:		1.0093
Calculation of factor for FY 2015-16:		1.0810
Appropriation limit for FY 2014-15:		<u>\$148,905,427</u>
Appropriation limit for FY 2015-16:		<u><u>\$160,963,560</u></u>

**County of Humboldt  
Gann Limit: Interest Allocation  
2015-16 Budget**

	<u>Amount</u>	<u>Percentage</u>
Proceeds	\$62,697,920	0.203242468
Non-Proceeds	245,790,363	0.796757532
Subtotal	<u>308,488,283</u>	
Interest	243,700	
Total	<u>308,731,983</u>	

<u>Interest Allocation</u>	<u>Proceeds</u>	<u>Non-Proceeds</u>
\$243,700 * 0.203242468	49,530	
\$243,700 * 0.796757532		194,170
Add Total Above	<u>62,697,920</u>	<u>245,790,363</u>
	<u>\$62,747,450</u>	<u>\$245,984,533</u>
Appropriation limit - FY 2015-16	\$160,963,560	
Proceeds (amount subject to limit)	62,747,450	
Non-Proceeds	<u>245,984,533</u>	
Total	<u>\$308,731,983</u>	