

City of Arcata
Appropriations Limit (Gann Limit) Schedule

FY 2023-24

Appropriations limit for the fiscal year ended June 30, 2023	\$	18,355,105
Calculation Factors		
1. Price Factor		1.0444
2. Population Factor		1.0405
3. Annual Adjustment Factor		1.0867
Annual Adjustment Increase	\$	1,591,388
Appropriations limit for the fiscal year ending June 30, 2024		19,946,493
Add back State of California Subvention		(4,900,000)
Adjusted Appropriations Limit	\$	15,046,493
Revenues Subject to Appropriations Limit		13,530,729
Difference bedtween Appropriations Limit and Revenues Subject	\$	1,515,764

City of Arcata
Revenues Subject to Limit
FY 2023-24

Account Number	Description	Classification	FY 2024 Proposed Budget	Proceeds (Subject to Limitation)	Non Proceeds	Partial Proceeds
101-00-00-41100	Secured Property Taxes	Taxes	1,793,000	1,793,000		
101-00-00-41150	Unsecured Property Taxes	Taxes	76,000	76,000		
101-00-00-41160	Supplemental Roll	Taxes	20,000	20,000		
101-00-00-41200	Timber Yield Tax	Taxes	-	-		
101-00-00-41300	Sales Tax	Taxes	2,950,000	2,950,000		
101-00-00-41310	Transactions & Use Tax	Taxes	2,656,000	2,656,000		
101-00-00-41350	Utility Users Tax	Taxes	1,155,000	1,155,000		
101-00-00-41360	Excessive Electricity Use Tax	Taxes	140,000	140,000		
101-00-00-41400	Transient Occupancy Taxes	Taxes	1,575,000	1,575,000		
101-00-00-41410	TOT HCTBID	Taxes	5,000	5,000		
101-00-00-41500	Franchise Fee Revenue	Taxes	278,000	278,000		
101-00-00-41600	Business License Tax	Taxes	116,000	116,000		
101-00-00-41700	Real Property Transfer Tax	Taxes	45,000	45,000		
	General Fund Taxes Subtotal		10,809,000	10,809,000	-	-
101-00-00-42100	Animal Licenses	Licenses & Permits	11,000			11,000
101-00-00-42250	Parking Meters	Licenses & Permits	19,000			19,000
101-00-00-42300	Building Permits	Licenses & Permits	450,000			450,000
101-00-00-42310	Reinspection Fees	Licenses & Permits	-			-
101-00-00-42320	Resident Rental Inspect Progm	Licenses & Permits	100,000			100,000
101-00-00-42420	CCAP Permit Fees	Licenses & Permits	240,000			240,000
101-00-00-42500	Electrical Permits	Licenses & Permits	-			-
101-00-00-42600	Plumbing & Gas Permits	Licenses & Permits	-			-
101-00-00-42700	Mechanical Permits	Licenses & Permits	-			-
101-00-00-42800	Short Term Rental Permits	Licenses & Permits	17,000			17,000
101-00-00-42900	Other Licenses & Permits	Licenses & Permits	-			-
	General Fund Licenses & Permits Subtotal		837,000	-	-	837,000
101-00-00-43200	Parking Fines	Fines & Forfeitures	175,000		175,000	
101-00-00-43300	General Misdemeanors	Fines & Forfeitures	-		-	
	General Fund Fines & Forfeitures Subtotal		175,000	-	175,000	-
101-00-00-44100	Investment Earnings	Use of Money & Property	(150,000)			(150,000)
101-00-00-44210	Rents & Leases - Buildings	Use of Money & Property	74,200			74,200
101-00-00-44220	Rents & Leases - City Parks	Use of Money & Property	55,000			55,000
101-00-00-44230	Rents & Leases - Cmty Park	Use of Money & Property	12,000			12,000
101-00-00-44250	Rents & Leases - Crematory	Use of Money & Property	-			-
	General Fund Use of Money & Property Subtotal		(8,800)	-	-	(8,800)
101-00-00-45100	Motor Vehicle In Lieu Tax	Intergovernmental Revenues	2,138,000	2,138,000		
101-00-00-45110	Off Hwy Vehicle In Lieu Tax	Intergovernmental Revenues	-	-		
101-00-00-45120	Homeowners Prop Tax Rel	Intergovernmental Revenues	12,000	12,000		
101-00-00-45220	Coastal Commission Grant	Intergovernmental Revenues	-	-		
101-00-00-45221	CARES Act	Intergovernmental Revenues	-	-		
101-00-00-45315	ABC Grant	Intergovernmental Revenues	-	-		
101-00-00-45320	CHP Grant Funds	Intergovernmental Revenues	-	-		
101-00-00-45325	School Resource Officer Grant	Intergovernmental Revenues	290,000		290,000	
101-00-00-45330	State 911 Enhancement	Intergovernmental Revenues	-	-		
101-00-00-45335	State Realignment Funds	Intergovernmental Revenues	-	-		
101-00-00-45340	Booking Fees Reimbursent	Intergovernmental Revenues	-	-		
101-00-00-45360	Abandoned Vehicle Abate	Intergovernmental Revenues	10,000		10,000	
101-00-00-45380	HAF Emmerson Endowment	Intergovernmental Revenues	-	-		
101-00-00-45390	Other Police Grants	Intergovernmental Revenues	-	-		
101-00-00-45600	Energy Management Grants	Intergovernmental Revenues	-	-		
101-00-00-45810	Park Bond Funds	Intergovernmental Revenues	177,952		177,952	
101-00-00-45820	Neighborhood Parks Grant	Intergovernmental Revenues	-	-		
101-00-00-45880	Other Parks Grants	Intergovernmental Revenues	2,214,936		2,214,936	
101-00-00-45890	Other Recreation Grants	Intergovernmental Revenues	26,000		26,000	
101-00-00-45920	Indian Gaming Grant	Intergovernmental Revenues	-	-		
101-00-00-45985	SB 90 State Mandated Costs	Intergovernmental Revenues	9,800		9,800	
	General Fund Intergovernmental Revenues Subtotal		4,878,688	2,150,000	2,728,688	-
101-00-00-46100	Planning & Zoning Fees	Charges for Services	45,000		45,000	
101-00-00-46105	Gen Plan / Hsg Update Fees	Charges for Services	45,000		45,000	
101-00-00-46110	Plan Check Fees - Planning	Charges for Services	20,000		20,000	
101-00-00-46120	Planning Fees - Consultants	Charges for Services	-		-	
101-00-00-46130	Public Works Inspections	Charges for Services	40,000		40,000	
101-00-00-46140	Map Check Fees	Charges for Services	5,000		5,000	
101-00-00-46150	Plan Check Fee - In-House	Charges for Services	-		-	
101-00-00-46160	Plan Check Fee - Consultant	Charges for Services	-		-	
101-00-00-46170	Subdivision Inspect Fees	Charges for Services	-		-	
101-00-00-46180	Building Regulation Pass Thru	Charges for Services	-		-	
101-00-00-46200	Special Police Services	Charges for Services	250		250	
101-00-00-46220	Vehicle Release Fees	Charges for Services	16,000		16,000	
101-00-00-46230	Parking Decal Sales	Charges for Services	4,400		4,400	
101-00-00-46240	Alarm Fees	Charges for Services	17,000		17,000	

101-00-00-46250	Fingerprinting Services	Charges for Services	50,000		50,000	
101-00-00-46302	Gymnastics	Charges for Services	20,000		20,000	
101-00-00-46305	Youth Basketball	Charges for Services	35,000		35,000	
101-00-00-46310	Teen Programs	Charges for Services	1,500		1,500	
101-00-00-46315	Recreation Play Center	Charges for Services	1,500		1,500	
101-00-00-46318	Break Camps	Charges for Services	12,000		12,000	
101-00-00-46320	Drop-in Activities	Charges for Services	10,000		10,000	
101-00-00-46324	Challenge Course	Charges for Services	-		-	
101-00-00-46331	Redwood Day Camp	Charges for Services	90,000		90,000	
101-00-00-46335	Adventure/Skate Camps	Charges for Services	78,200		78,200	
101-00-00-46337	AMIC Programs	Charges for Services	-		-	
101-00-00-46338	Art Camps	Charges for Services	15,300		15,300	
101-00-00-46339	City Arts	Charges for Services	4,500		4,500	
101-00-00-46341	Science Camps	Charges for Services	15,300		15,300	
101-00-00-46345	Orchestra	Charges for Services	-		-	
101-00-00-46346	Plays in the Park	Charges for Services	-		-	
101-00-00-46348	Birthday Parties	Charges for Services	1,500		1,500	
101-00-00-46350	Community Events	Charges for Services	8,000		8,000	
101-00-00-46352	Bayside Park	Charges for Services	2,500		2,500	
101-00-00-46353	Bayside Park Farm Shares	Charges for Services	57,000		57,000	
101-00-00-46355	Special Event Permits	Charges for Services	5,000		5,000	
101-00-00-46360	Recreation - Contract Classes	Charges for Services	5,000		5,000	
101-00-00-46365	Recreation - Non-Resident Fees	Charges for Services	7,000		7,000	
101-00-00-46382	Sale of Merchandise	Charges for Services	100		100	
	General Fund Charges for Services Subtotal		612,050	-	612,050	-
101-00-00-46990	Interfund Revenue - Admin	Interfund/Intergovt	2,052,170		2,052,170	
101-00-00-46991	Interfund Revenue - Insurance	Interfund/Intergovt	-		-	
101-00-00-46992	Office Srvces Photocopy	Interfund/Intergovt	5,200		5,200	
101-00-00-46993	Office Srvces Mail Room	Interfund/Intergovt	9,000		9,000	
	General Fund Interfund/Intergovt Subtotal		2,066,370	-	2,066,370	-
101-00-00-49101	Public Works Reimb Revenue	Other Revenue	200,000		200,000	
101-00-00-49102	Parks Reimb Revenue	Other Revenue	-		-	
101-00-00-49103	Streetlight Project Revenue	Other Revenue	-		-	
101-00-00-49104	Sidewalk Project Revenue	Other Revenue	-		-	
101-00-00-49150	PW Reimb-Traffic Mitigate	Other Revenue	-		-	
101-00-00-49210	Prisoner Extradition	Other Revenue	-		-	
101-00-00-49220	Police Misc Revenue	Other Revenue	5,000		5,000	
101-00-00-49230	Police Auction Revenue	Other Revenue	1,000		1,000	
101-00-00-49240	D U I Recovery	Other Revenue	-		-	
101-00-00-49260	Hmb. Cnty Drug Task Force	Other Revenue	-		-	
101-00-00-49810	Donations	Other Revenue	-		-	
101-00-00-49820	Land Sales	Other Revenue	-		-	
101-00-00-49881	Sale of GIS Maps	Other Revenue	150		150	
101-00-00-49882	Sale of Promotional Video	Other Revenue	-		-	
101-00-00-49883	Bird Guide Sales	Other Revenue	-		-	
101-00-00-49884	Shell Fish Lease	Other Revenue	-		-	
101-00-00-49885	Emergency Preparedness Grants	Other Revenue	-		-	
101-00-00-49886	Equity Arcata	Other Revenue	15,000		15,000	
101-00-00-49900	Other Revenue	Other Revenue	10,000		10,000	
101-00-00-49997	Financing Proceeds	Other Revenue	-		-	
101-00-00-49998	Payment To Escrow Agent	Other Revenue	-		-	
	General Fund Other Revenue Subtotal		231,150	-	231,150	-
	General Fund Total		19,600,458	12,959,000	5,813,258	828,200
Percent Allocation Proceeds vs. Non Proceeds				69.03%	30.97%	
Interest Allocation				(103,549.00)	(46,451.00)	
Proceeds				571,729		571,729
Non Proceeds					256,471	256,471
Total				13,530,729	6,069,729	828,200

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2023-24 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2023.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW
Director
By:

Erika Li
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

2023-24:

Per Capita Cost of Living Change = 4.44 percent
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio: $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24: $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2022-2023	1-1-22	1-1-23	1-1-2023
Humboldt				
Arcata	4.05	17,960	18,688	18,688
Blue Lake	-1.46	1,163	1,146	1,146
Eureka	-2.18	26,552	25,972	26,139
Ferndale	-0.22	1,374	1,371	1,371
Fortuna	-0.67	12,339	12,256	12,256
Rio Dell	-1.39	3,307	3,261	3,261
Trinidad	-1.34	298	294	294
Unincorporated	-1.00	71,525	70,813	70,892
County Total	-0.53	134,518	133,801	134,047

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.