

RESOLUTION NO. 18/2014

RESOLUTION ESTABLISHING THE  
FISCAL YEAR 2014-2015 APPROPRIATION LIMIT

WHEREAS, Resolution No. 2533 established the FY 1986-87 Amended Base Year Appropriation Limit in the total amount of \$3,819,301; and

WHEREAS, the "Annual Adjustment Factors" require a choice between:

- (1) Either the California Per Capita Income or the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential construction in the city; and
- (2) Either the city's own population growth or the population growth of the entire county.

NOW, THEREFORE, BE IT RESOLVED that the Town Council of the Town of Corte Madera hereby selects the below inflation factors for calculating the Fiscal Year 2014-2015 Appropriation Limit; and

<u>Fiscal Year</u>	<u>California Per Capita Income</u>	<u>Non-Residential Construction</u>
1987-88	--	72.35%
1988-89	--	20.88%
1989-90	5.19%	--
1990-91	4.21%	--
1991-92	4.14%	--
1992-93	(0.64%)	--
1993-94	2.72%	--
1994-95	0.71%	--
1995-96	4.72%	--
1996-97	4.67%	--
1997-98	--	4.73%
1998-99	4.15%	--
1999-00	--	4.98%
2000-01	4.91%	--
2001-02	7.82%	--
2002-03	--	10.73%
2003-04	2.31%	--
2004-05	3.28%	--
2005-06	5.26%	--
2006-07	3.96%	--
2007-08	4.42%	--
2008-09	--	5.55%
2009-10	0.62%	--
2010-11	(2.54%)	--
2011-12	2.51%	--
2012-13	3.77%	--
2013-14	5.12%	--
2014-15	(0.23%)	--

BE IT FURTHER RESOLVED that the Town Council of the Town of Corte Madera hereby selects the below population factors for calculating the Fiscal Year 2014-2015 Appropriation Limit; and

<u>Fiscal Year</u>	<u>City Population Growth</u>	<u>County-Wide Population Growth</u>
1987-88	--	0.70%
1988-89	1.38%	--
1989-90	--	1.24%
1990-91	1.79%	--
1991-92	--	1.55%
1992-93	--	1.79%
1993-94	--	1.75%
1994-95	--	1.20%
1995-96	2.11%	--
1996-97	1.43%	--
1997-98	1.93%	--
1998-99	2.24%	--
1999-00	2.53%	--
2000-01	--	1.82%
2001-02	--	0.72%
2002-03	3.42%	--
2003-04	--	0.77%
2004-05	--	2.53%
2005-06	--	0.33%
2006-07	--	0.74%
2007-08	--	0.97%
2008-09	--	0.93%
2009-10	2.69%	--
2010-11	--	0.93%
2011-12	--	0.90%
2012-13	--	1.05%
2013-14	--	0.42%
2014-15	--	0.42%

BE IT FURTHER RESOLVED that the Town Council of the Town of Corte Madera hereby establishes the Fiscal Year 2014-2015 Appropriation Limit in the total amount of \$30,525,835; and

BE IT FURTHER RESOLVED that the calculation of this Fiscal Year 2014-2015 Appropriation Limit is documented in Exhibit A, attached hereto and incorporated herein by reference as though fully set forth.

\* \* \* \* \*

I hereby certify that the foregoing is a full, true and correct copy of Resolution No. 18/2014 duly passed and adopted by the Town Council of the Town of Corte Madera, at a meeting thereof duly held on the 3<sup>rd</sup> day of June, 2014, by the following vote:

AYES, and in favor thereof, Councilmembers: Bailey, Condon, Furst, Lappert, Ravasio

NOES, Councilmembers:

ABSENT, Councilmembers:

  
\_\_\_\_\_  
Rebecca Vaughn, Town Clerk

APPROVED:

  
\_\_\_\_\_  
Michael Lappert, Mayor

**ATTACHMENT 1**

RESOLUTION ESTABLISHING  
THE FISCAL YEAR 2014-2015  
APPROPRIATION LIMIT

TOWN OF CORTE MADERA  
 SCHEDULE OF PERMITTED GROWTH RATE IN APPROPRIATIONS  
 FOR FY 2014 - 2015  
 PAGE 1 OF 3

ANNUAL ADJUSTMENT FACTORS

FISCAL YEAR	RESOLUTION # & DATE	INFLATION		POPULATION			ONE YEAR RATIO OF CHANGE	BASE YEAR APPROPRIATION LIMIT	REVISED CALCULATED APPROPRIATION LIMIT	ADOPTED APPROPRIATION LIMIT
		CALIF. PER CAPITA INCOME % CHANGE	NON-RESIDENTIAL NEW CONSTRUCTION % CHANGE	CITY POPULATION % CHANGE	COUNTY-WIDE POPULATION % CHANGE					
1986-87	#2533 10/16/90	N/A	N/A	N/A	N/A	N/A	3,819,301	N/A	N/A	
1987-88	N/A	3.47%	50,031,782 ----- 69,147,889 <b>72.35%</b>	8,457 0.26%	219,064 <b>0.70%</b>	1.7356 (1.7235 x 1.0070=)	N/A	6,628,779 (1.7356 x 3,819,301=)	N/A	
1988-89	N/A	4.66%	28,568,208 ----- 136,806,063 <b>20.88%</b>	8,549 <b>1.38%</b>	220,428 0.92%	1.2255 (1.2088 x 1.0138=)	N/A	8,123,569 (1.2255 x 6,628,779=)	N/A	
1989-90	N/A	<b>5.19%</b>	1,579,404 ----- 39,555,445 <b>3.99%</b>	8,633 1.20%	223,325 <b>1.24%</b>	1.0650 (1.0519 x 1.0124=)	N/A	8,651,601 (1.0650 x 8,123,569=)	N/A	
1990-91	#2533 10/16/90	<b>4.21%</b>	2,685,821 ----- 68,581,287 <b>3.92%</b>	8,771 <b>1.79%</b>	226,231 1.48%	1.0608 (1.0421 x 1.0179=)	N/A	9,177,618 (1.0608 x 8,651,601=)	4,748,537 (1.2433 x 3,819,301=)	
1991-92	#2551 6/04/91	<b>4.14%</b>	(814,115) ----- 56,641,630 <b>(1.44%)</b>	8,332 0.33%	222,503 <b>1.55%</b>	1.0576 (1.0414 x 1.0155=)	N/A	9,706,249 (1.0576 x 9,177,618=)	5,045,596 (1.0576 x 4,770,798=)	
1992-93	#2611 6/01/92	<b>(0.64%)</b>	(2,744,901) ----- 43,616,789 <b>(6.29%)</b>	8,353 0.41%	226,094 <b>1.79%</b>	1.0114 (.9936 x 1.0179=)	N/A	9,816,900 (1.0114 x 9,706,249=)	5,796,202 (1.1069 x 5,236,428=)	
1993-94	#2678 6/01/93	<b>2.72%</b>	(2,441,377) ----- 14,041,069 <b>(17.39%)</b>	8,459 0.81%	241,265 <b>1.75%</b>	1.0452 (1.0272 x 1.0175=)	N/A	10,260,624 (1.0452 x 9,816,900=)	10,260,624 (1.0452 x 9,816,900=)	
1994-95	#2748 6/07/94	<b>0.71%</b>	(1,460,999) ----- 24,411,747 <b>(5.98%)</b>	8,518 1.20%	242,476 <b>1.20%</b>	1.0192 (1.0071 x 1.0120=)	N/A	N/A	10,457,628 (1.0192 x 10,260,624=)	
1995-96	#2806 6/06/95	<b>4.72%</b>	461,856 ----- 14,331,036 <b>3.22%</b>	8,739 <b>2.11%</b>	245,536 1.22%	1.0693 (1.0472 x 1.0211=)	N/A	N/A	11,182,342 (1.0693 x 10,457,628=)	

TOWN OF CORTE MADERA  
 SCHEDULE OF PERMITTED GROWTH RATE IN APPROPRIATIONS  
 FOR FY 2014 - 2015  
 PAGE 2 OF 3

ANNUAL ADJUSTMENT FACTORS

FISCAL YEAR	RESOLUTION # & DATE	INFLATION			POPULATION		ONE YEAR RATIO OF CHANGE	BASE YEAR APPROPRIATION LIMIT	REVISED CALCULATED APPROPRIATION LIMIT	ADOPTED APPROPRIATION LIMIT
		CALIF. PER CAPITA INCOME % CHANGE	NON-RESIDENTIAL NEW CONSTRUCTION % CHANGE	CITY POPULATION % CHANGE	COUNTY-WIDE POPULATION % CHANGE					
1996-97	#2868 6/04/96	4.67%	44,014 ----- = 27,274,769	8,589 1.43%	239,530 1.43%	1.0617 (1.0467 x 1.0143=)	N/A	N/A	11,872,293 (1.0617 x 11,182,342=)	
1997-98	#2925 8/19/97	4.67%	1,438,438 ----- = 30,391,655	8,745 1.93%	242,188 1.64%	1.0676 (1.0473 x 1.0193=)	N/A	N/A	12,674,860 (1.0676 x 11,872,293=)	
1998-99	#2983 07/20/98	4.15%	1,536,658 ----- = 74,628,385	8,911 2.24%	245,929 1.56%	1.0649 (1.0415 x 1.0224=)	N/A	N/A	13,497,458 (1.0649 x 12,674,860=)	
1999-00	#3051 08/03/99	4.53%	6,830,271 ----- = 137,257,618	9,068 2.53%	247,934 1.62%	1.0764 (1.0498 x 1.0253=)	N/A	N/A	14,528,664 (1.0764 x 13,497,458=)	
2000-01	#3114 08/01/00	4.91%	634,063 ----- = 86,752,227	9,104 1.28%	249,671 1.82%	1.0682 (1.0491 x 1.0182=)	N/A	N/A	15,519,519 (1.0682 x 14,528,664=)	
2001-02	#3168 06/05/01	7.82%	7,942,715 ----- = 103,809,887	9,185 0.31%	250,442 0.72%	1.0860 (1.0782 x 1.0072=)	N/A	N/A	16,854,198 (1.0860 x 15,519,519=)	
2002-03	#3243 06/04/02	(1.27)%	9,525,166 ----- = 88,781,828	9,425 3.42%	249,915 0.81%	1.1452 (1.1073 x 1.0342=)	N/A	19,301,428 (1.1452 x 16,854,198=)	17,209,822 (1.0211 x 16,854,198=)	
2003-04	#3297 06/03/03	2.31%	129,791 ----- = 96,687,349	9,393 0.26%	250,409 0.77%	1.0310 (1.0231 x 1.0077=)	N/A	N/A	19,899,772 (1.0310 x 19,301,428=)	
2004-05	#3334 06/01/04	3.28%	1,933,511 ----- = 97,723,999	9,358 (0.12%)	250,169 2.53%	1.0590 (1.0328 x 1.0253=)	N/A	N/A	21,073,859 (1.0590 x 19,899,772=)	
2005-06	#3396 06/07/05	5.26%	3,358,171 ----- = 183,725,674	9,378 (0.26%)	252,485 0.33%	1.0561 (1.0526 x 1.0033=)	N/A	N/A	22,256,102 (1.0561 x 21,073,859=)	
2006-07	#3445 06/06/06	3.96%	1,400,985 ----- = 141,537,493	9,399 0.49%	253,341 0.74%	1.0473 (1.0396 x 1.0074=)	N/A	N/A	23,308,816 (1.0473 x 22,256,102=)	

TOWN OF CORTE MADERA  
SCHEDULE OF PERMITTED GROWTH RATE IN APPROPRIATIONS  
FOR FY 2014 - 2015  
PAGE 3 OF 3

## ANNUAL ADJUSTMENT FACTORS

FISCAL YEAR	RESOLUTION # & DATE	INFLATION			POPULATION			ONE YEAR RATIO OF CHANGE	BASE YEAR APPROPRIATION LIMIT	REVISED CALCULATED APPROPRIATION LIMIT	ADOPTED APPROPRIATION LIMIT
		CALIF. PER CAPITA INCOME % CHANGE	NON-RESIDENTIAL NEW CONSTRUCTION % CHANGE	CITY POPULATION % CHANGE	COUNTY-WIDE POPULATION % CHANGE						
2007-08	3502 06/05/07	4.42%	1,925,052 ----- = 133,403,696 1.44%	9,465 0.46%	255,982 0.97%	1.0543 (1.0442 x 1.0097=)	N/A	N/A	24,574,485 (1.0543 x 23,308,816=)		
2008-09	3555 06/03/08	4.29%	8,578,583 ----- = 154,620,124 5.55%	9,512 0.86%	257,406 0.93%	1.0526 (1.0429 x 1.0093=)	N/A	26,179,199 (1.0653 x 24,574,485=)	25,867,103 (1.0526 x 24,574,485=)		
2009-10	3600 06/02/09	0.62%	97,598 ----- = 84,074,989 0.12%	9,739 2.69%	258,618 0.81%	1.0333 (1.0062 x 1.0269=)	N/A	N/A	27,050,966 (1.0333 x 26,179,199=)		
2010-11	3640 06/01/10	(2.54)%	No New Construction	9,816 0.81%	260,651 0.93%	0.9837 (0.9746 x 1.0093=)	N/A	N/A	26,610,035 (0.9837 x 27,050,966=)		
2011-12	3667 06/07/11	2.51%	No New Construction	9,322 0.83%	249,065 0.90%	1.0344 (1.0251 x 1.0090=)	N/A	N/A	27,525,420 (1.0344 x 26,610,035=)		
2012-13	3711 06/05/12	3.77%	282,545 ----- = 19,362,886 1.46%	9,351 1.00%	250,024 1.05%	1.0486 (1.0377 x 1.0105=)	N/A	N/A	28,863,155 (1.0486 x 27,525,420=)		
2013-14	10/2013 06/04/13	5.12%	1,409,203 ----- = 97,720,718 1.44%	9,320 0.25%	249,652 0.42%	1.0556 (1.0512 x 1.0042=)	N/A	N/A	30,467,946 (1.0556 x 28,863,155=)		
2014-15	18/2014 06/03/14	(0.23)%	Not Presently Available	9,381 0.37%	255,846 0.42%	1.0019 (0.9977 x 1.0042=)	N/A	N/A	30,525,835 (1.0019 x 30,467,946=)		

**ATTACHMENT 2**

**NOTICE OF PUBLIC HEARING**



PUBLIC NOTICE  
TOWN OF CORTE MADERA  
NOTICE OF PUBLIC HEARING

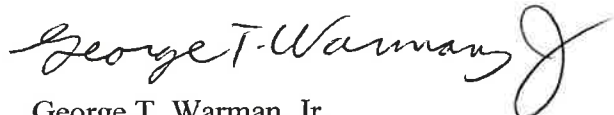
PUBLIC HEARING TO CONSIDER ADOPTING A RESOLUTION ESTABLISHING  
THE APPROPRIATION LIMIT FOR FY 2014 - 2015

Notice is hereby given that the Town Council of the Town of Corte Madera, will hold a Public Hearing at its regular meeting of Tuesday, June 3, 2014, to consider adopting a Resolution establishing the Appropriation Limit for FY 2014 - 2015. Information on the proposed Appropriation Limit is available at the Corte Madera Town Hall, 300 Tamalpais Drive, Corte Madera, CA 94925 or by calling the Finance Department at (415) 927-5055.

The Public Hearing will be held in the Council Chambers of the Corte Madera Town Hall, 300 Tamalpais Drive at Willow Avenue at 7:30 p.m. or as soon thereafter as the matter may be heard. All persons interested are welcome to come and be heard or to submit comments in writing to the Town Clerk at 300 Tamalpais Drive, Corte Madera, CA 94925 or by email to [administration@ci.corte-madera.ca.us](mailto:administration@ci.corte-madera.ca.us).

This notice has been posted in three (3) public places on May 12, 2014:

1. Corte Madera Town Hall Bulletin Board, 300 Tamalpais Drive at Willow Avenue, Corte Madera, California;
2. United States Post Office Bulletin Board, 7 Pixley Avenue, Corte Madera, California;
3. Fire Station #13 Bulletin Board, 5600 Paradise Drive, Corte Madera, California.



George T. Warman, Jr.  
Director of Administrative Services  
May 9, 2014

Do

SANITARY DISTRICT NO. 2 OF MARIN COUNTY,  
A SUBSIDIARY DISTRICT TO THE TOWN OF CORTE MADERA  
STAFF REPORT

REPORT DATE: May 15, 2014  
MEETING DATE: June 3, 2014

TO: DISTRICT MANAGER, PRESIDENT AND BOARD MEMBERS  
FROM: GEORGE T. WARMAN, JR., DIRECTOR OF ADMINISTRATIVE  
SERVICES/DISTRICT TREASURER  
SUBJECT: RESOLUTION ESTABLISHING APPROPRIATION LIMIT FOR  
FY 2014-2015

\* \* \* \* \*

**PURPOSE:**

To establish the Appropriation Limit for FY 2014-2015.

**RECOMMENDATION:**

Staff recommends that the Board of Directors adopt the proposed Resolution No. 01/2014 in Attachment #1.

Resolution Establishing the Fiscal Year 2014-2015 Appropriation Limit

**OPTIONS:**

The Gann Limit, which is Article XIIB of the California Constitution, requires that local agencies receiving unrestricted general purpose taxes-"Proceeds of Taxes"- set an "Appropriation Limit" each fiscal year. The Sanitary District receives its fair share of the Proposition 13 allocation of general purpose property taxes. Effective in FY 1993-94, the District no longer receives unrestricted general purpose property tax revenue from the Special District Augmentation Fund due to changes in State Law.

**DISTRICT MANAGER’S RECOMMENDATION:**

Support Staff’s recommendation.

**GENERAL PLAN:**

Not applicable.

**ENVIRONMENTAL IMPACT:**

Not applicable.

**FISCAL IMPACTS:**

None.

The Gann Limit restricts the ability to spend unrestricted general purpose tax revenues, less mandated costs, that exceed the calculated limits. The calculated "Appropriation Limit" for FY 2014-2015 (see Exhibit A of the Resolution) is \$9,079,053. Unrestricted general purpose tax revenues for FY 2014-2015 are roughly estimated at \$2,400,000. Mandated costs in the District are immaterial. The \$2,400,000 is about \$6,700,000 below the limit of \$9,079,053. The result is the Gann Limit has no fiscal impact on the District in FY 2014-2015.

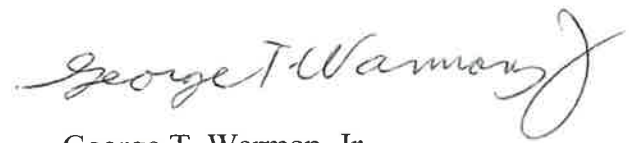
**BACKGROUND, DISCUSSION & ANALYSIS:**

This will be the thirty fifth year the Board of Directors will set the annual Appropriation Limit. FY 1980-81 was the first year. From FY 1980-81 through FY 1989-90, the limits were set using the criteria of the original Gann Limit law. The Gann Limit, which is Article XIII B of the California Constitution, was amended by the passage of Proposition 111 at the June 5, 1990 Statewide election. Among the several changes included in the amendment, the Base Year Appropriation Limit was changed to FY 1986-87, and choices of annual adjustment factors, which include an inflation factor and a population factor were altered. On the population side, a choice between two population factors are now allowed. Previously, there was no choice of the population factor. On the inflation side, a choice between either (1) the change in California per capita personal income or (2) the change in the local assessment roll due to local non-residential construction are now allowed. Previously, there was no choice of the inflation factor. The limit has been set under this revised Gann Limit law since FY 1990-91.

The setting of the Appropriation Limit must be done at a noticed public hearing. A copy of the notice is included in Attachment #2. Attachment #1 includes the proposed resolution setting the FY 2014-2015 Appropriation Limit for the Sanitary District. Exhibit A of the proposed resolution details the choices, calculations, and adopted appropriation limits by fiscal year.

**CONCLUSION:**

Setting the Appropriation Limit is a ministerial action that must be done each fiscal year.



George T. Warman, Jr.  
Director of Administrative Services/  
District Treasurer

**ATTACHMENTS:**

1. Resolution Establishing the Fiscal Year 2014–2015 Appropriation Limit
2. Notice of Public Hearing

**ATTACHMENT 1**

RESOLUTION ESTABLISHING  
THE FISCAL YEAR 2014-2015  
APPROPRIATION LIMIT

RESOLUTION NO. 01/2014

RESOLUTION ESTABLISHING THE  
FISCAL YEAR 2014-2015 APPROPRIATION LIMIT

WHEREAS, Resolution No. 90-06 established the FY 1986-87 Base Year Appropriation Limit in the total amount of \$1,175,670; and

WHEREAS, the "Annual Adjustment Factors" require a choice between:

- (1) Either the California Per Capita Income or the percentage change in the local assessment roll from the preceding year due to the addition of local non-residential construction in the District; and
- (2) Either the District's own population growth (Town of Corte Madera population changes utilized as none are available for the Sanitary District) or the population growth of the entire county.

NOW, THEREFORE, BE IT RESOLVED that the Sanitary Board of Sanitary District No. 2 of Marin County, a Subsidiary District to the Town of Corte Madera, hereby selects the below inflation factors for calculating the Fiscal Year 2014-2015 Appropriation Limit; and

<u>Fiscal Year</u>	<u>California Per Capita Income</u>	<u>Non-Residential Construction</u>
1987-88	--	67.64%
1988-89	--	19.43%
1989-90	5.19%	--
1990-91	--	4.87%
1991-92	4.14%	--
1992-93	(0.64)%	--
1993-94	2.72%	--
1994-95	0.71%	--
1995-96	4.72%	--
1996-97	4.67%	--
1997-98	--	5.26%
1998-99	4.15%	--
1999-00	4.53%	--
2000-01	4.91%	--
2001-02	7.82%	--
2002-03	--	9.19%
2003-04	2.31%	--
2004-05	3.28%	--
2005-06	5.26%	--
2006-07	3.96%	--
2007-08	4.42%	--
2008-09	--	4.30%
2009-10	0.62%	--
2010-1	(2.54)%	--
2011-12	2.51%	--
2012-13	3.77%	--
2013-14	5.12%	--
2014-15	(0.23)%	--