



CITY OF SACRAMENTO

DEPARTMENT OF FINANCE  
DIVISION OF REVENUES AND COLLECTIONS  
915 I STREET  
ROOM 104  
SACRAMENTO, CA 95814  
TELEPHONE (916) 449-5681

CITY MANAGER'S OFFICE  
**RECEIVED**  
APR 8 1981

MICHAEL L. MEDEMA  
REVENUES AND COLLECTIONS OFFICER

April 8, 1981

City Council  
Sacramento, California

Honorable Members in Session:

SUBJECT: State Constitution Article XIII B FY 1980-81 Appropriations Limit

SUMMARY

The attached resolution establishes the FY 1980-81 Appropriations Limit pursuant to State Constitution Article XIII B.

BACKGROUND

The attached resolution has been reviewed by the Budget and Finance Committee which recommended the resolution be adopted. The working papers supporting the calculations have been available in excess of 15 days prior to this hearing as required by law.

RECOMMENDATION

The staff recommends that the City Council adopt the attached resolution establishing the FY 1980-81 appropriations limit pursuant to State Constitution Article XIII B.

Respectfully submitted,

Michael L. Medema  
Revenues & Collections Officer

Recommended Approval:

Walter J. Slupe  
City Manager

**APPROVED**  
BY THE CITY COUNCIL

APR 14 1981

OFFICE OF THE  
CITY CLERK

# RESOLUTION NO. 81-036

Adopted by The Sacramento City Council on date of

A RESOLUTION TO ESTABLISH THE FY 1980/1981  
APPROPRIATIONS LIMIT PURSUANT TO ARTICLE  
XIII B OF THE STATE CONSTITUTION AS REQUIRED  
BY CALIFORNIA GOVERNMENT CODE SECTION 7910

Be it resolved by the Council of the City of Sacramento:

- 1) That the Council of the City of Sacramento hereby establishes the FY 1980/1981 appropriations limit pursuant to Article XIII B of the State Constitution as required by California Government Code, Section 7910.
- 2) That the limit determined on the attached Exhibits II and III, hereby incorporated into this resolution by reference, is the established limit for FY 1980/1981 and
- 3) That the City as shown by Exhibit I, hereby incorporated into this resolution by reference, has complied with the limit imposed on appropriations and that all proceeds of taxes were appropriated for FY 1980/1981.

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MAYOR

ATTEST:

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CITY CLERK

CITY OF SACRAMENTO  
 ARTICLE XIII B  
 Proceeds of Taxes and Appropriations Subject to Limit  
 FY 1980/1981  
 (\$ In Thousands)

PROCEEDS OF TAXES

Total Governmental Fund Revenues	\$ 102,135
Taxes in Proprietary Funds (Enterprise):	
Transient Occupancy Tax	2,720
Admissions Tax	75
Lawn & Garden Refuse Tax	<u>2,142</u>
	107,072
 Add:	
User Fees in excess of costs	-0-
 Deduct:	
Non-proceeds of tax revenues	(37,864)
Debt service appropriations:	
General Obligation Bonds	(856)
Unfunded pension liability	<u>(3,746)</u>
 Total Proceeds of Taxes	 <u><u>\$ 64,606</u></u>

APPROPRIATIONS SUBJECT TO LIMIT

Total Governmental Funds Operating Appropriations	\$ 101,794
Proprietary Funds (Enterprise) Tax Appropriations	<u>4,937</u>
	106,731
 Add:	
User Fees in excess of costs	-0-
Current FY proceeds of taxes appropriated to reserves	
General Fund	1,066
Special Revenues Funds	1,610
Appropriation of carry-over Capital Improvement Projects	
General Fund	-0-
Special Revenue Funds	21,670
 Deduct:	
Non-proceeds of tax revenues	(37,864)
Debt service appropriations	
General Obligation Bonds	(856)
Unfunded pension liability	(3,746)
Previously appropriated carry-over Capital Improvement Projects	<u>(21,670)</u>
 Total Appropriations Subject to Limit	 <u><u>\$ 66,941</u></u>
 FY 1980/1981 Appropriations Limit (Exhibit II)	 <u><u>\$ 115,274</u></u>

Note: Data from Final Budget FY 1980/1981 as adopted, except revenue estimates and appropriations revised as of 12/31/80 if material change was indicated, to reflect 1981 economic forecast.

CITY OF SACRAMENTO  
ARTICLE XIII B  
FY 1980/1981 Appropriations Limit  
(\$ In Thousands)

Base Year Appropriation Limit		\$ 89,382
Adjustments:		
Change in CPI for FY 1978/1979	X	1.1016
Change in population for FY 1978/1979	X	1.0093
Change in state per capita personal income for FY 1979/1980	X	1.1230
Change in population for FY 1979/1980	X	<u>1.0329</u>
Appropriations Limit for FY 1980/1981		115,274
Deduct:		
Transfer of financial responsibilities:		
Services transferred to other governmental agencies		-0-
Costs of services from governmental funds to proprietary funds		<u>-0-</u>
Total Appropriations Limit for FY 1980/1981		<u>\$ 115,274</u>

Note: Change in CPI or change in state per capita personal income whichever is lower must be used to adjust for increases of base year appropriations limit. Source of CPI or change in state per capita personal income data is the U.S. Department of Commerce. Source of change in population data is the California Department of Finance.

CITY OF SACRAMENTO  
ARTICLE XIII B  
Base Year Appropriation Limit  
FY 1978/1979

Proceeds of Taxes

Total Governmental Fund Revenues	\$ 84,038,568
Taxes in Proprietary Funds (Enterprise)	
Transient Occupancy Tax	2,111,090
Admissions Tax	90,641
Lawn and Garden Refuse Tax	<u>2,012,726</u>
	88,253,025

Add:	
User Fees in excess of costs	-0-

Deduct:	
Non-proceeds of tax revenues	(31,736,117)
Debt service appropriations:	
General Obligation Bonds	(913,265)
Unfunded pension liability	<u>(1,535,028)</u>

Total Proceeds of Taxes	<u>\$ 54,068,615</u>
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Appropriations Subject to Limit

Total Governmental Funds operating appropriations	\$ 98,281,671
Appropriations of Taxes in Proprietary Funds (Enterprise)	<u>4,214,457</u>
Total Operating Appropriations	102,496,128

Add:	
User Fees in excess of costs	
Appropriations to reserves:	
General Fund	7,901,661
Special Revenue	1,968,061
Appropriations of carry-over Capital Improvement Projects	
General Fund	600,346
Special Revenue	10,600,548

Deduct:	
Non-proceeds of tax revenues	(31,736,117)
Debt service appropriations:	
General Obligation Bonds	(913,265)
Unfunded pension liability	<u>(1,535,028)</u>

Total Appropriations Subject to Limit	<u>\$ 89,382,334</u>
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Note: All data extracted from the City's Annual Financial Report for the Fiscal Year Ended June 30, 1979.