

Arrowbear Park County Water District

Calculation of District APPROPRIATION LIMITS 2018-2019

Per Capita Personal Income Change: 3.67% Converted to a factor = 1.0367
$$\frac{3.67+100}{100} = 1.0367$$

Population Change: 1.02% Converted to a factor = 1.0102
$$\frac{1.02+100}{100} = 1.0102$$

Ratio of Change: $1.0367 \times 1.0102 = 1.0472743$

The change factor of 1.0472743 is then applied to the 2017-2018 approved appropriation limit of \$1,749,806.70.

Therefore, the new appropriations limit for 2018-2019 is:

$$1.0472743 \times \$1,749,806.70 = \mathbf{\$1,832,527.50}$$

Prepared By: Norman Huff – General Manager
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(File: AppropCalc2018-19.doc)
(Data from California Dept. of Finance Letter of May 2018)

POSTED
5/2/18
N.H.



May 2018

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of 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, 2018, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2018-19. 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 2018-19 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.legislature.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, 2018.**

Please Note: The prior year's city population estimates may be revised.

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

MICHAEL COHEN
Director
By:

AMY M. COSTA
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 2018-19 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2018-19	3.67

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2018-19 appropriation limit.

2018-19:

Per Capita Cost of Living Change = 3.67 percent
 Population Change = 0.78 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.67 + 100}{100} = 1.0367$

Population converted to a ratio: $\frac{0.78 + 100}{100} = 1.0078$

Calculation of factor for FY 2018-19: $1.0367 \times 1.0078 = 1.0448$

Fiscal Year 2018-19

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2017 to January 1, 2018 and Total Population, January 1, 2018

County City	Percent Change 2017-2018	--- Population Minus Exclusions ---		Total Population
		1-1-17	1-1-18	1-1-2018
San Bernardino				
Adelanto	-0.01	34,599	34,597	35,293
Apple Valley	0.87	73,349	73,984	73,984
Barstow	0.42	23,917	24,018	24,411
Big Bear Lake	2.00	5,404	5,512	5,512
Chino	0.96	80,737	81,511	86,757
Chino Hills	4.61	79,498	83,159	83,159
Colton	0.45	53,482	53,724	53,724
Fontana	0.92	210,071	212,000	212,000
Grand Terrace	0.26	12,492	12,524	12,524
Hesperia	1.32	93,590	94,829	94,829
Highland	1.10	54,167	54,761	54,761
Loma Linda	0.24	23,805	23,862	23,946
Montclair	0.80	39,012	39,326	39,326
Needles	-0.12	5,183	5,177	5,177
Ontario	1.39	175,157	177,589	177,589
Rancho Cucamonga	0.79	175,282	176,671	176,671
Redlands	0.49	70,851	71,196	71,196
Rialto	0.55	106,455	107,041	107,041
San Bernardino	0.48	218,543	219,590	221,130
Twentynine Palms	3.13	17,746	18,301	27,046
Upland	0.10	76,937	77,017	77,017
Victorville	-0.20	120,214	119,971	123,701
Yucaipa	0.61	54,317	54,651	54,651
Yucca Valley	0.38	21,752	21,834	21,834
Unincorporated	1.02	300,728	303,791 †	311,659
County Total	0.91	2,127,288	2,146,636	2,174,938

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