



MEMORANDUM  
OFFICE OF THE  
AUDITOR-CONTROLLER  
COUNTY OF PLACER

TO: Board of Supervisors

FROM: Katherine J. Martinis *KJM*

DATE: September 18, 2007

SUBJECT: Appropriation Limit for Placer County Special Districts Governed by the Board of Supervisors

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**Action Requested/Recommendation**

Approve the attached Resolution setting the appropriation limit for Placer County Special Districts governed by the Board of Supervisors for 2006-2007 at \$4,545,683.

**Background**

Article XIII B of the California Constitution specifies that appropriations made by local governments may increase annually by a factor comprised of the change in population combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction. The Placer County appropriations limit for special districts governed by the Board of Supervisors is \$4,545,683. Appropriations subject to the limit are \$2,914,714, and are therefore \$1,630,969 under the 2007-2008 limit.

**Fiscal Impact**

Approval of this resolution will have no fiscal impact on Special District operations.

KM:km

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**Before the Board of Supervisors  
County of Placer, State of California**

In the matter of: A RESOLUTION  
SETTING THE 2007/2008 APPROPRIATIONS  
LIMIT FOR SPECIAL DISTRICTS  
GOVERNED BY THE BOARD OF SUPERVISORS

Resol. No.

Ord. No.

First Reading:

The following RESOLUTION was passed by the Board of Supervisors of the County of Placer  
at a regular meeting held September 18, 2007 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

\_\_\_\_\_  
Chairperson, Board of Supervisors

Attest:  
Clerk of said Board

\_\_\_\_\_  
WHEREAS, on October 2, 2007, the Board of Supervisors considered the appropriations limitation for Placer County Special Districts; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limitation to be established for Placer County Special Districts; and

WHEREAS, pursuant to section 8, sub-sec (e) (2) article XIII B of the State Constitution, the Board of Supervisors hereby elects its change in the cost of living pursuant to this paragraph to be the percentage change in assessed valuation of nonresidential new construction. THEREFORE, the selection is 8.66% increase for the 2007/2008 fiscal year; and

WHEREAS, pursuant to section 8, sub-sec (f) article XIII B of the State Constitution, the Board of Supervisors hereby elects its change in population to be the population of the incorporated areas. THEREFORE, the selection is 2.84% increase for the 2007/2008 fiscal year.

NOW THEREFORE, Be it hereby resolved by the Board of Supervisors of the County of Placer, State of California, that the Placer County Special Districts Appropriation Limit for the 2007/2008 fiscal year, as described in article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980, and Chapter 66, Statutes of 1989, is the sum of \$4,545,683. It has also been determined that \$2,914,714 of the Placer County Special Districts 2007/2008 budgeted appropriations and provisions for reserves totaling \$37,034,516 is subject to the limitations, and is therefore \$1,630,969 under the limitation.

PLACER COUNTY  
SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS  
2007/2008 APPROPRIATIONS LIMIT

Fund/Subfund Description	LIMIT	BUDGET APPROP SUBJ TO LIMIT	(OVER)/UNDER LIMIT
500/300 Newcastle Lighting	85,424	7,300	78,124
500/400 Penryn Lighting	71,755	5,600	66,155
501/003 CSA 28-Z3 Foresthill Lighting	69,000	5,800	63,200
501/004 CSA 28-Z04A1 Lakeshore Lighting	45,640	3,725	41,915
501/006 CSA28-Z6 Sheridan N/Ent	472,664	42,204	430,460
501/011 CSA 28-Z11 Sabre City - Recreation/Landscape	234,138	530	233,608
501/015 CSA28-Z15 Golden Oaks Roads	246,209	14,910	231,299
501/165 CSA28-Z165 Dry Creek Fire	1,034,411	781,541	252,870
501/193 CSA28-Z193 North Auburn/Ophir Fire	2,115,531	1,950,951	164,580
503/003 Sewer Maintenance District #3 Folsom Lake	170,911	102,153	68,758
Memorandum Totals	4,545,683	2,914,714	1,630,969

