



**MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER**

TO: Board of Supervisors
FROM: Katherine J. Martinis *KS for*
DATE: September 9, 2008
SUBJECT: Appropriation Limit for Placer County Operating Funds

Action Requested/Recommendation

Approve the attached Resolution setting the appropriation limit for Placer County operating funds for 2008-2009 at \$832,068,647.

Background

Article XIII B of the California Constitution specifies that appropriations made by local governments may be increased 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. Placer County's appropriations subject to the limit for operating funds have always been significantly under the limit. This year's appropriation limit is \$832,068,647. Appropriations subject to the limit are \$183,129,667. Therefore, the County is \$648,938,980 under the 2008-2009 limit.

Fiscal Impact

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

KM:km

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

In the matter of: A RESOLUTION
SETTING THE 2008/2009 APPROPRIATIONS
LIMIT FOR PLACER COUNTY

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 9, 2008 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 September 9, 2008, the Board of Supervisors considered the appropriations limitation for Placer County; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limitation to be established for the County of Placer; 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 21.95% increase for the 2008/2009 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 area. THEREFORE, the selection is 2.77% increase for the 2008/2009 fiscal year.

NOW THEREFORE, Be it hereby resolved by the Board of Supervisors of the County of Placer, State of California, that Placer County's Appropriation Limit for the 2008/2009 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 \$832,068,647. It has also been determined that \$183,129,667 of the county's 2008/2009 budgeted appropriations and provisions for reserves totaling \$865,322,822 is subject to the limitations, and is therefore \$648,938,980 under the limitation.

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**PLACER COUNTY
APPROPRIATION LIMIT
2008-2009**

| | | | |
|--------------------|----------|--------------------------|----------------|
| Base Year Prop 111 | 7/1/1990 | 1991-1992 Adjusted Limit | 117,951,183.19 |
|--------------------|----------|--------------------------|----------------|

| Year | PCI/LNRC | Population | Limit | Less | | Adjusted Limit | Appropriation Subject to Limit | Over(Under) Limit |
|--|----------|------------|----------------|-------------------------------|------------------|----------------|--------------------------------|-------------------|
| | | | | R&T Sec 99.1 Bd of Sp Res 142 | Trial Court Adj. | | | |
| 1992-1993 | 107.12% | 105.82% | 133,702,837.13 | N/A | | 133,702,837.13 | 66,643,969.00 | 67,058,868.13 |
| 1993-1994 | 105.45% | 104.68% | 147,587,956.98 | N/A | | 147,587,956.98 | 72,700,079.00 | 74,887,877.98 |
| 1994-1995 | 103.60% | 104.49% | 159,766,383.88 | N/A | | 159,766,383.88 | 58,024,527.00 | 101,741,856.88 |
| 1995-1996 | 107.53% | 104.29% | 179,166,874.99 | 33,118.00 | | 179,133,756.99 | 62,578,051.00 | 116,555,705.99 |
| 1996-1997 | 110.28% | 104.43% | 206,300,114.94 | N/A | | 206,300,114.94 | 68,330,607.00 | 137,969,507.94 |
| 1997-1998 | 110.26% | 103.15% | 234,631,701.69 | N/A | | 234,631,701.69 | 70,913,486.00 | 163,718,215.69 |
| 1998-1999 | 107.98% | 104.01% | 263,514,859.48 | N/A | | 263,514,859.48 | 73,091,558.34 | 190,423,301.14 |
| 1999-2000 | 104.94% | 105.50% | 291,741,780.68 | 7,751.00 | | 291,734,029.68 | 79,939,284.00 | 211,794,745.68 |
| 2000-2001 | 105.14% | 104.40% | 320,225,241.79 | 17,671.00 | | 320,207,570.79 | 87,374,858.00 | 232,832,712.79 |
| 2001-2002 | 108.20% | 105.91% | 366,940,648.96 | 3,874.00 | | 366,936,774.96 | 99,205,459.00 | 267,731,315.96 |
| 2002-2003 | 105.21% | 106.61% | 411,572,362.30 | 18,289.00 | | 411,554,073.30 | 110,928,775.00 | 300,625,298.30 |
| 2003-2004 | 104.84% | 106.10% | 457,793,161.17 | 2,809.00 | | 457,790,352.17 | 117,297,889.00 | 340,492,463.17 |
| 2004-2005 | 103.93% | 105.31% | 501,045,511.35 | 362,619.50 | | 500,682,891.85 | 130,734,955.00 | 369,947,936.85 |
| 2005-2006 | 105.26% | 104.44% | 550,418,447.21 | (97,842.00) | | 550,516,289.21 | 145,734,668.00 | 404,781,621.21 |
| 2006-2007 | 103.96% | 103.81% | 594,122,001.84 | (4,914.00) | | 594,126,915.84 | 163,583,594.00 | 430,543,321.84 |
| 2007-2008 | 108.66% | 102.84% | 663,912,730.66 | N/A | | 663,912,730.66 | 177,493,675.00 | 486,419,055.66 |
| 2008-2009 | 121.95% | 102.77% | 832,068,646.67 | | | 832,068,646.67 | 183,129,667.00 | 648,938,979.67 |
| 2008-2009 - Cost of Living * Population - Used Local Non-Residential New Construction and Incorporated Population Change | | | | | | | | |

| | | |
|-----------|-------------------|------------|
| 1992-1993 | 107.12% * 105.82% | 1.13354384 |
| 1993-1994 | 105.45% * 104.68% | 1.10385060 |
| 1994-1995 | 103.60% * 104.49% | 1.08251640 |
| 1995-1996 | 107.53% * 104.29% | 1.12143037 |
| 1996-1997 | 110.28% * 104.43% | 1.15165404 |
| 1997-1998 | 110.26% * 103.15% | 1.13733190 |
| 1998-1999 | 107.98% * 104.01% | 1.12309998 |
| 1999-2000 | 104.94% * 105.50% | 1.10711700 |
| 2000-2001 | 105.14% * 104.40% | 1.09766160 |

| | | |
|-----------|-------------------|------------|
| 2001-2002 | 108.20% * 105.91% | 1.14594620 |
| 2002-2003 | 105.21% * 106.61% | 1.12164381 |
| 2003-2004 | 104.84% * 106.10% | 1.11235240 |
| 2004-2005 | 103.93% * 105.31% | 1.09448683 |
| 2005-2006 | 105.26% * 104.44% | 1.09933544 |
| 2006-2007 | 103.96% * 103.81% | 1.07920876 |
| 2007-2008 | 108.66% * 102.84% | 1.11745944 |
| 2008-2009 | 121.95% * 102.77% | 1.25328015 |

Katherine J. Martinis
KATHERINE J. MARTINIS
AUDITOR-CONTROLLER

8/21/2008

