

MEMORANDUM  
OFFICE OF THE  
AUDITOR-CONTROLLER  
COUNTY OF PLACER

TO: Board of Supervisors  
FROM: Andrew C. Sisk, Auditor-Controller *ACS*  
DATE: September 24, 2013  
SUBJECT: Appropriation Limit for Placer County Special Districts Governed by the Board of Supervisors.

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**Action Requested/Recommendation**

Adopt the attached Resolution setting the appropriation limit for Placer County Special Districts governed by the Board of Supervisors for FY 2013-14 at \$6,727,358.

**Background**

Article XIIIB 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 \$6,727,358. Appropriations subject to the limit are \$2,517,703 and are therefore \$4,209,655 under the FY 2013-14 limit.

**Fiscal Impact**

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

Attachment

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

In the matter of: A RESOLUTION  
ADOPTING THE FY 2013-14 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 24, 2013 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 24, 2013, 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 cost of living pursuant to this paragraph to be the percentage change in per capita personal income. THEREFORE, the selection is 5.12 percent increase for FY 2013-14; 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 0.72 percent increase for FY 2013-14.

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 FY 2013-14, 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 \$6,727,358. It has also been determined that \$2,517,703 of the Placer County Special Districts FY 2013-14 budgeted appropriations and provisions for reserves totaling \$14,690,359 is subject to the limitations, and is therefore \$4,209,655 under the limitation.

174.6

PLACER COUNTY  
SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS  
2013/2014 APPROPRIATIONS LIMIT

Fund/Subfund Description	LIMIT	BUDGET APPROP SUBJECT TO LIMIT	(OVER) UNDER LIMIT
500/300 Newcastle Lighting	126,869	7,100	119,769
500/400 Penryn Lighting	106,569	5,400	101,169
501/003 CSA 28-Z3 Foresthill Lighting	102,477	5,300	97,177
501/004 CSA 28-Z04A1 Lakeshore Lighting	67,784	3,325	64,459
501/006 CSA 28-Z6 Sheridan N/Ent	701,986	37,541	664,445
501/011 CSA 28-Z11 Sabre City - Recreation/Landscape	347,735	930	346,805
501/015 CSA 28-Z15 Golden Oaks Roads	365,661	11,910	353,751
501/165 CSA 28-Z165 Dry Creek Fire	1,512,526	585,256	927,270
501/193 CSA 28-Z193 North Auburn/Ophir Fire	3,141,919	1,773,074	1,368,845
503/003 Sewer Maintenance District #3 Folsom Lake	253,832	87,867	165,965
Memorandum Totals	6,727,358	2,517,703	4,209,655

