

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

**TO:** Board of Supervisors

**FROM:** Andrew C. Sisk, Auditor-Controller *ACS*

**DATE:** September 9, 2014

**SUBJECT:** Appropriations 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 appropriations limit for Placer County Special Districts governed by the Board of Supervisors for FY 2014-15 at \$6,936,170.

**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 \$6,936,170. Appropriations subject to the limit are \$2,616,047 and are therefore \$4,320,123 under the FY 2014-15 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 2014-15 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 9, 2014 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, 2014, the Board of Supervisors considered the appropriations limit for Placer County Special Districts; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limit 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 local non-residential new construction. THEREFORE, the selection is 1.47 percent increase for FY 2014-15; 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 1.68 percent increase for FY 2014-15.

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 Appropriations Limit for FY 2014-15, 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 \$6,936,170. It has also been determined that \$2,616,047 of the Placer County Special Districts FY 2014-15 budgeted appropriations is subject to the limit, and is therefore \$4,320,123 under the limit.

PLACER COUNTY  
SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS  
2014/2015 APPROPRIATIONS LIMIT

Fund/Subfund Description	LIMIT	BUDGET APPROP SUBJ TO LIMIT	(OVER)/UNDER LIMIT
500/300 Newcastle Lighting	130,891	6,900	123,991
500/400 Penryn Lighting	109,947	5,200	104,747
501/003 CSA 28-Z3 Foresthill Lighting	105,726	4,800	100,926
501/004 CSA 28-Z04A1 Lakeshore Lighting	69,933	3,125	66,808
501/006 CSA 28-Z6 Sheridan N/Ent	724,239	38,292	685,947
501/011 CSA 28-Z11 Sabre City - Recreation/Landscape	358,758	930	357,828
501/015 CSA 28-Z15 Golden Oaks Roads	377,253	10,910	366,343
501/165 CSA 28-Z165 Dry Creek Fire	1,556,026	618,390	937,636
501/193 CSA 28-Z193 North Auburn/Ophir Fire	3,241,518	1,837,061	1,404,457
503/003 Sewer Maintenance District #3 Folsom Lake	261,879	90,439	171,440
Memorandum Totals	6,936,170	2,616,047	4,320,123

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