

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

**TO:** Board of Supervisors  
**FROM:** Andrew C. Sisk, Auditor-Controller *ACS*  
**DATE:** September 15, 2015  
**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 2015-16 at \$7,266,328.

**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 \$7,266,328. Appropriations subject to the limit are \$2,957,605 and are therefore \$4,308,723 under the FY 2015-16 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 2015-16 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 15, 2015 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 15, 2015, 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 California per capita personal income. THEREFORE, the selection is 3.82 percent increase for FY 2015-16; 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 .91 percent increase for FY 2015-16.

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 2015-16, 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 \$7,266,328. It has also been determined that \$2,957,605 of the Placer County Special Districts FY 2015-16 budgeted appropriations is subject to the limit, and is therefore \$4,308,723 under the limit.

PLACER COUNTY  
SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS  
2015/2016 APPROPRIATIONS LIMIT

Fund/Subfund Description	LIMIT	BUDGET APPROP SUBJ TO LIMIT	(OVER)/UNDER LIMIT
500/300 Newcastle Lighting	137,121	6,900	130,221
500/400 Penryn Lighting	115,180	5,200	109,980
501/003 CSA 28-Z3 Foresthill Lighting	110,758	4,800	105,958
501/004 CSA 28-Z04A1 Lakeshore Lighting	73,261	3,125	70,136
501/006 CSA 28-Z6 Sheridan N/Ent	758,713	34,506	724,207
501/011 CSA 28-Z11 Sabre City - Recreation/Landscape	375,835	930	374,905
501/015 CSA 28-Z15 Golden Oaks Roads	395,210	10,910	384,300
501/165 CSA 28-Z165 Dry Creek Fire	1,630,092	725,677	904,415
501/193 CSA 28-Z193 North Auburn/Ophir Fire	3,395,814	2,072,683	1,323,131
503/003 Sewer Maintenance District #3 Folsom Lake	274,344	92,874	181,470
Memorandum Totals	7,266,328	2,957,605	4,308,723

PLACER COUNTY SPECIAL DISTRICTS - UNDER BOS  
 2015/16 BUDGET TAX PROCEEDS SUBJECT TO THE APPROPRIATIONS LIMIT

FUND/SUBFUND - DESCRIPTION	CURR SEC & UNITARY	CURR UNSEC	PRIOR TAXES	HOPTR	RDA Pass Through	SUPPLEMENTAL & OTHER	INTEREST TAX PROCEEDS	INTEREST NON TAX PROCEEDS	* TOTAL TAX PROCEEDS	TOTAL NON-TAX PROCEEDS	TOTAL TAX/NON-TAX PROCEEDS
500/300 Newcastle Light	5,750	150				200	800		6,900		6,900
500/400 Penryn Light	4,200	50				150	800		5,200		5,200
501/003 CSA 28-Z3 Foresthill Light	4,050	100				150	500		4,800		4,800
501/004 CSA 28-Z04A1 Lakeshore Lighting	2,550	75				100	400		3,125		3,125
501/006 CSA 28-Z6 Sheridan N/Ent	31,738	846		350		195	1,377	873	34,506	21,891	56,397
501/011 CSA 28-Z11 Sabre City - Recreation/Landscape	854	40		10			26	474	930	17,114	18,044
501/015 CSA 28-Z15 Golden Oaks Roads	8,210	250		50		400	2,000		10,910		10,910
501/165 CSA 28-Z165 Dry Creek Fire	658,534	15,970	36	5,500		41,940	3,697	1,304	725,677	255,940	981,617
501/193 CSA 28-Z193 North Auburn/Ophir Fire	1,959,015	44,714	0	17,000	23,150	16,287	12,517	3,483	2,072,683	576,809	2,649,492
503/003 Sewer Maintenance District #3-Folsom Lake	89,397	1,996	21	750		565	145	8,355	92,874	5,338,204	5,431,078
* Total tax proceeds subject to appropriations limit	2,764,298	64,191	57	23,660	23,150	59,987	22,262	14,489	2,957,605	6,209,958	9,167,563