

MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Board of Supervisors
FROM: Andrew C. Sisk, Auditor-Controller *ACS*
DATE: September 13, 2016
SUBJECT: Appropriations Limit for Placer County

Action Requested/Recommendation

Adopt the attached Resolution setting the appropriations limit for Placer County operating funds for FY 2016-17 at \$1,137,665,266.

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. This year's computation include no change in the appropriation limit to reflect jurisdictional zero change in that occurred during FY 2015-16. Placer County's appropriations subject to the limit for operating funds have always been significantly under the limit. This year's appropriation limit is \$1,137,665,266. Appropriations subject to the limit are \$210,074,478. Therefore, the County is \$927,590,789 under the FY 2016-17 limit.

Fiscal Impact

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

Resolution

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

In the matter of: A resolution to adopt the FY
2016-17 Appropriations Limit for Placer County.

Resolution No.: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held September 13, 2016, by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chair, Board of Supervisors

Attest:

Clerk of said Board

WHEREAS, on September 13, 2016, the Board of Supervisors considered the appropriations limit for Placer County; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limit 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 per capita personal income. THEREFORE, the selection is 5.37 percent increase for FY 2016-17; 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 1.31 percent increase for FY 2016-17.

NOW THEREFORE, Be it hereby resolved by the Board of Supervisors of the County of Placer, State of California, that Placer County's Appropriations Limit for FY 2016-17, 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 1,137,665,266. It has also been determined that \$210,074,478 of the county's 2016-17 budgeted appropriations is subject to the limit and is therefore \$927,590,789 under the limit.

Attachment A - FY 2016/17 Appropriations Limit for Placer County

Attachment B - FY 2016/17 Budget Tax Proceeds Subject to the Appropriations Limit

**PLACER COUNTY
APPROPRIATIONS LIMIT
2016-2017**

Base Year Prop 111	1986-87	1996-1997 Adjusted Limit	206,300,114.94
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Year	PCI/LNRC	Population	Limit	R&T Sec 99.1 Bd of Sp Res 142	Trial Court Adj	Adjusted Limit	Appropriation Subject to Limit	Under (Over) Limit
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		457,795,970.17	117,297,889.00	340,498,081.17
2004-2005	103.93%	105.31%	501,051,660.18	(362,619.50)		500,689,040.68	130,734,955.00	369,954,085.68
2005-2006	105.26%	104.44%	550,425,206.84	97,842.00		550,523,048.84	145,734,668.00	404,788,380.84
2006-2007	103.96%	103.81%	594,129,296.89	(4,914.00)		594,124,382.89	163,583,594.00	430,540,788.89
2007-2008	108.66%	102.84%	663,909,900.19	N/A		663,909,900.19	177,493,675.00	486,416,225.19
2008-2009	121.95%	102.77%	832,065,099.30	N/A		832,065,099.30	183,129,667.00	648,935,432.30
2009-2010	100.62%	102.03%	854,219,548.14	N/A		854,219,548.14	152,961,768.00	701,257,780.14
2010-2011	97.46%	102.09%	849,922,089.18	89,107.65		850,011,196.83	152,733,697.00	697,277,499.83
2011-2012	102.51%	101.81%	887,117,849.12	(1,930.61)		887,116,518.51	153,333,382.00	733,783,136.51
2012-2013	103.77%	101.17%	931,331,372.75	(2,836.60)		931,328,536.15	160,588,279.61	770,740,256.54
2013-2014	105.12%	100.72%	986,061,447.61	(78,664.00)		985,982,783.61	166,994,209.00	818,988,574.61
2014-2015	101.47%	101.68%	1,017,284,739.60	(15,866.20)		1,017,268,873.40	177,550,604.61	839,718,268.79
2015-2016	103.82%	100.91%	1,065,727,751.93	(2,629.38)		1,065,725,122.55	197,565,413.76	868,159,708.79
2016-2017	105.37%	101.31%	1,137,665,266.39			1,137,665,266.39	210,074,477.64	927,590,788.75

2015-2016 - Cost of Living * Population - Used Per Capita Personal Income and Incorporated Population Change

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
2009-2010	100.62% * 102.03%	1.02662586
2010-2011	97.46% * 102.09%	0.99496914
2011-2012	102.51% * 101.81%	1.04365431
2012-2013	103.77% * 101.17%	1.04984109
2013-2014	105.12% * 100.72%	1.05876864
2014-2015	101.47% * 101.68%	1.03174696
2015-2016	103.82% * 100.91%	1.04763625
2016-2017	105.37% * 101.31%	1.06750347


 ANDREW C. SISK
 AUDITOR-CONTROLLER
 8/30/2016

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**PLACER COUNTY
APPROPRIATIONS LIMIT
SCHEDULE OF FACTORS ANALYSIS
2016-2017**

Cost of Living Factor:	5.37%
Department of Finance: Change in California Per Capital Personal Income	5.37%
Placer County Assessor: Change in Assessed Valuation on Nonresidential New Construction	2.20%
Population Factor:	1.31%
Department of Finance: Change in Population of Placer County	0.96%
Contiguous Counties Population Change Worksheet Change in Population with Contiguous Counties	0.79%
Department of Finance: Change in Population within Incorporated Placer County Areas	1.31%

