

**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 Special Districts Governed by the Board of Supervisors.

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**Action Requested/Recommendation**

Adopt a Resolution to set the appropriations limit for Placer County Special Districts governed by the Board of Supervisors for FY 2016-17 at \$7,756,805.

**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 \$7,756,805. Appropriations subject to the limit are \$3,091,660 and are therefore \$4,665,145 under the FY 2016-17 limit.

**Fiscal Impact**

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

Resolution

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

**In the matter of:** A resolution adopting the FY  
2016-17 Appropriations Limit for Special Districts  
Governed by the Board of Supervisors.

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 Special Districts; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limit to be established for the 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 the cost of living pursuant to this paragraph to be the percentage change in California 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 \$7,756,805. It has also been determined that \$3,091,660 of the county's 2016-17 budgeted appropriations is subject to the limit and is therefore \$4,665,145 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  
SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS  
2016/2017 APPROPRIATIONS LIMIT

Fund/Subfund Description	LIMIT	BUDGET APPROP SUBJ TO LIMIT	(OVER)/UNDER LIMIT
500/300 Newcastle Lighting	146,377	6,900	139,477
500/400 Penryn Lighting	122,955	5,200	117,755
501/003 CSA 28-Z3 Foresthill Lighting	118,234	5,100	113,134
501/004 CSA 28-Z04A1 Lakeshore Lighting	78,206	3,225	74,981
501/006 CSA 28-Z6 Sheridan N/Ent	809,926	35,946	773,980
501/011 CSA 28-Z11 Sabre City - Recreation/Landscape	401,203	930	400,273
501/015 CSA 28-Z15 Golden Oaks Roads	421,886	11,110	410,776
501/165 CSA 28-Z165 Dry Creek Fire	1,740,124	758,629	981,495
501/193 CSA 28-Z193 North Auburn/Ophir Fire	3,625,032	2,173,794	1,451,238
503/003 Sewer Maintenance District #3 Folsom Lake	292,862	90,826	202,036
Memorandum Totals	7,756,805	3,091,660	4,665,145

PLACER COUNTY SPECIAL DISTRICTS - UNDER BOS  
2016/17 BUDGET TAX PROCEEDS SUBJECT TO THE APPROPRIATIONS LIMIT

FUND/SUBFUND - DESCRIPTION	CURR SEC & UNITARY	CURR UNSEG	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	800		5,100		5,100
501/004 CSA 28-Z04A1 Lakeshore Lighting	2,550	75				100	500		3,225		3,225
501/006 CSA 28-Z6 Sheridan N/Ent	33,325	888		350		195	1,188	1,062	35,946	32,142	68,088
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	2,200		11,110		11,110
501/165 CSA 28-Z165 Dry Creek Fire	691,461	15,970	36	5,500		41,940	3,722	1,278	758,629	260,495	1,019,124
501/193 CSA 28-Z193 North Auburn/Ophir Fire	2,056,189	44,714	(236)	17,000	23,150	20,331	12,646	3,354	2,173,794	576,511	2,750,305
503/003 Sewer Maintenance District #3-Folsom Lake	90,684						142	8,358	90,826	5,342,184	5,433,010
* Total tax proceeds subject to appropriations limit	2,897,273	62,237	200	22,910	23,150	63,466	22,824	14,526	3,091,660	6,228,446	9,320,106

