

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

**TO:** Board of Supervisors  
**FROM:** Andrew C. Sisk, Auditor-Controller *ACS*  
**DATE:** September 25, 2012  
**SUBJECT:** Appropriation Limit for Placer County Operating Funds

---

**Action Requested/Recommendation**

Adopt the attached Resolution setting the appropriation limit for Placer County operating funds for FY 2012-13 at \$931,340,973.

**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 includes an adjustment to reflect jurisdictional changes in the amount of \$2,837 that occurred during FY 2011-12. Placer County's appropriations subject to the limit for operating funds have always been significantly under the limit. This year's appropriation limit is \$931,340,973. Appropriations subject to the limit are \$160,588,280. Therefore, the County is \$770,752,694 under the FY 2012-13 limit.

**Fiscal Impact**

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

Attachment

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

In the matter of: A RESOLUTION  
SETTING THE FY 2012-13 APPROPRIATIONS  
LIMIT FOR PLACER COUNTY

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 25, 2012 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 25, 2012, the Board of Supervisors considered the appropriations limitation for Placer County; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limitation 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 3.77 percent increase for FY 2012-13; 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 1.17 percent increase for FY 2012-13.

NOW THEREFORE, Be it hereby resolved by the Board of Supervisors of the County of Placer, State of California, that Placer County's Appropriation Limit for FY 2012-13, 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 \$931,340,973. It has also been determined that \$160,588,280 of the county's 2012-13 budgeted appropriations and provisions for reserves totaling \$730,191,214 is subject to the limitations, and is therefore \$770,752,694 under the limitation.

**PLACER COUNTY  
APPROPRIATION LIMIT  
2012-2013**

Base Year Prop 111	1986-87	1991-1992 Adjusted Limit	117,951,183.19
--------------------	---------	--------------------------	----------------

Year	PCI/LNRC	Population	Limit	Less		Adjusted Limit	Appropriation Subject to Limit	Over(Under) Limit
				R&T Sec 99.1 Bd of Sp Res 142	Trial Court Adj.			
1993-1994	105.45%	104.68%	147,587,956.98	N/A		147,587,956.98	72,700,079.00	74,887,877.98
1994-1995	103.60%	104.49%	159,766,383.88	N/A		159,766,383.88	58,024,527.00	101,741,856.88
1995-1996	107.53%	104.29%	179,166,874.99	33,118.00		179,133,756.99	62,578,051.00	116,555,705.99
1996-1997	110.28%	104.43%	206,300,114.94	N/A		206,300,114.94	68,330,607.00	137,969,507.94
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		457,790,352.17	117,297,889.00	340,492,463.17
2004-2005	103.93%	105.31%	501,045,511.35	362,619.50		500,682,891.85	130,734,955.00	369,947,936.85
2005-2006	105.26%	104.44%	550,418,447.21	(97,842.00)		550,516,289.21	145,734,668.00	404,781,621.21
2006-2007	103.96%	103.81%	594,122,001.84	(4,914.00)		594,126,915.84	163,583,594.00	430,543,321.84
2007-2008	108.66%	102.84%	663,912,730.66	N/A		663,912,730.66	177,493,675.00	486,419,055.66
2008-2009	121.95%	102.77%	832,068,646.67	N/A		832,068,646.67	183,129,667.00	648,938,979.67
2009-2010	100.62%	102.03%	854,223,189.97	N/A		854,223,189.97	152,961,768.00	701,261,421.97
2010-2011	97.46%	102.09%	849,925,712.69	(89,107.65)		850,014,820.34	152,733,697.00	697,281,123.34
2011-2012	102.51%	101.81%	887,121,630.81	(1,330.61)		887,122,961.42	153,333,382.00	733,789,579.42
2012-2013	103.77%	101.17%	931,338,136.78	(2,836.60)		931,340,973.38	160,588,279.61	770,752,693.77

2012-2013 - Cost of Living \* Population - Used Per Capita Personal Income and Incorporated Population Change

1993-1994	105.45% * 104.68%	1.10385060
1994-1995	103.60% * 104.49%	1.08251640
1995-1996	107.53% * 104.29%	1.12143037
1996-1997	110.28% * 104.43%	1.15165404
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

*Andrew C. Sisk*

ANDREW C. SISK  
AUDITOR-CONTROLLER

8/22/2012

253

**PLACER COUNTY  
 APPROPRIATION LIMIT  
 SCHEDULE OF FACTORS ANALYSIS  
 2012-2013**

Cost of Living Factor:	<b>3.77%</b>
Department of Finance:	
Change in California Per Capital Personal Income	3.77%
Placer County Assessor:	
Change in Assessed Valuation on Nonresidential New Construction	-28.95%
<hr/>	
Population Factor:	<b>1.17%</b>
Department of Finance:	
Change in Population of Placer County	1.10%
Contiguous Counties Population Change Worksheet	
Change in Population with Contiguous Counties	0.54%
Department of Finance:	
Change in Population within Incorporated Placer County Areas	1.17%

**PLACER COUNTY  
 APPROPRIATION LIMIT  
 CONTIGUOUS COUNTIES POPULATION CHANGE WORKSHEET  
 2012-2013**

Contiguous Counties Population Change Factor:

0.54%

		Change	
1/1/2012 Population	1/1/2011 Population	Population Increase (Decrease)	Annual Percentage Change

Department of Finance:

El Dorado County Population	180,595	180,365	230	0.13%
Nevada County Population	97,095	97,843	(748)	-0.76%
Placer County Population	355,328	351,463	3,865	1.10%
Sacramento County Population	1,428,890	1,421,244	7,646	0.54%
Sutter County Population	95,065	94,315	750	0.80%
Yuba County Population	70,942	70,614	328	0.46%
Population Totals	2,227,915	2,221,680	12,071	

**PLACER COUNTY GANN LIMIT-ESTIMATED REVENUE  
PROCEEDS/NON PROCEEDS OF TAXES  
SUMMARY FOR FISCAL YEAR 2012/2013**

ESTIMATED REVENUE	PROCEEDS OF TAXES	NON PROCEEDS OF TAXES	TOTAL
Secured	\$ 88,411,990	\$ -	\$ 88,411,990
Unsecured	2,167,794	-	2,167,794
Other Taxes	59,277,234	-	59,277,234
Licenses & Permits	1,500,000	5,516,584	7,016,584
Fines, Forfeits, Penalties	6,500,000	6,448,765	12,948,765
Use of Money & Property	1,749,416	2,919,857	4,669,273
Aid from other Govt Agency	981,846	293,457,761	294,439,607
Charges for Current Services	-	52,452,358	52,452,358
Miscellaneous Revenue	-	1,716,505	1,716,505
Other Rev & Res Equity Transf	0	144,883,255	144,883,255
<b>TOTAL ESTIMATED REVENUE</b>	<b>\$ 160,588,280</b>	<b>\$ 507,395,085</b>	<b>\$ 667,983,365</b>
FUND BALANCE AVAILABLE		30,513,172	30,513,172
RESERVE FOR CONTINGENCIES		4,229,945	4,229,945
OTHER RESERVES		53,567,722	53,567,722
<b>TOTAL FUND BAL &amp; RESERVES</b>	<b>0</b>	<b>88,310,839</b>	<b>88,310,839</b>
<b>TOTAL MEANS OF FINANCING</b>	<b>\$ 160,588,280</b>	<b>\$ 595,705,924</b>	<b>\$ 756,294,204</b>
<b>ADJUSTED TOTAL PROCEEDS SUBJECT TO GANN LIMIT</b>	<b>\$160,588,280</b>		

Placer County  
Budget Summary  
Approved by Board of Super. 2012-13 (Accumulator 930)

Sum of compute\_0010

TYPE

Fund	NP (NON PROCEEDS)	P (PROCEEDS)	PA PROCEED ALLOCATION (INTEREST)	NP (NON PROCEEDS)	P (PROCEEDS)	NP (NON PROCEEDS)	P (PROCEEDS)
100	189,981,213	146,624,463	2,439,677	1,376,961	1,062,716	191,358,174	147,687,179
103	2,463,332		15,000	15,000	-	2,478,332	-
104	1,336,134			-	-	1,336,134	-
106	1,715,049			-	-	1,715,049	-
107	37,000			-	-	37,000	-
110	132,331,827			-	-	132,331,827	-
111	691,000		25,000	25,000	-	716,000	-
115		185,000	650	-	650	-	185,650
120	115,686,027	1,225,000	129,600	128,242	1,358	115,814,269	1,226,358
130	6,370		200	200	-	6,570	-
140	51,542,290		150,000	150,000	-	51,692,290	-
145		5,800,000		-	-	-	5,800,000
150	400,000		20,000	20,000	-	420,000	-
160	2,151,757	3,672,568	10,240	3,783	6,457	2,155,540	3,679,025
170	1,861,116	1,331,833	45,000	26,230	18,770	1,887,346	1,350,603
190	4,352,603		4,000	4,000	-	4,356,603	-
Grand Total	504,555,718	158,838,864	2,839,367	1,749,416	1,089,951	506,305,134	159,928,815
	666,233,949			2,839,367.00		666,233,949	

Category	obj. lvl. 1	NP (NON PROCEEDS)	P (PROCEEDS)	PA PROCEED ALLOCATION (INTEREST)	NP (NON PROCEEDS)	P (PROCEEDS)	Total
A-Secured	60		88,411,990		-	88,411,990	88,411,990
B-Unsecured	60		2,167,794		-	2,167,794	2,167,794
C-Other Taxes	60		59,277,234		-	59,277,234	59,277,234
D-Licenses & Permits	62	5,516,584	1,500,000		5,516,584	1,500,000	7,016,584
E-Fines, Forfeits, Penalties	64	6,448,765	6,500,000		6,448,765	6,500,000	12,948,765
F-Use of Money & Property	66	80,490		2,839,367	2,919,857	1,749,416	4,669,273
G-Aid from other Govt Agency	70	293,457,761	981,846		293,457,761	981,846	294,439,607
H-Charges for Current Services	80	52,452,358			52,452,358	-	52,452,358
I-Miscellaneous Revenue	81	375,545			375,545	-	375,545
	85	1,059,122			1,059,122	-	1,059,122
	88	281,838			281,838	-	281,838
J-Other Rev & Res Equity Transf	87	144,883,255			144,883,255	-	144,883,255
Grand Total		504,555,718	158,838,864	2,839,367	507,395,085	160,588,280	667,983,365
		666,233,949			1,335,966,729		

