



MEMORANDUM  
OFFICE OF THE  
AUDITOR-CONTROLLER  
COUNTY OF PLACER

TO: Board of Supervisors  
FROM: Katherine J. Martinis *KJM*  
DATE: September 28, 2010  
SUBJECT: Appropriation Limit for Placer County Special Districts Governed by the Board of Supervisors

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**Action Requested/Recommendation**

Approve the attached Resolution setting the appropriation limit for Placer County Special Districts governed by the Board of Supervisors for 2010-2011 at \$5,819,406.

**Background**

Article XIIIB 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 \$5,819,406. Appropriations subject to the limit are \$2,602,952 and are therefore \$3,216,454 under the 2010-2011 limit.

**Fiscal Impact**

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

KM:km

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

In the matter of: A RESOLUTION  
SETTING THE 2010/2011 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 28, 2010 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 28, 2010, the Board of Supervisors considered the appropriations limitation for Placer County Special Districts; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriation limitation 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 per capita personal income. THEREFORE, the selection is 2.54% decrease for the 2010/2011 fiscal year; 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 2.09% increase for the 2010/2011 fiscal year.

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 Appropriation Limit for the 2010/2011 fiscal year, 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 \$5,819,406. It has also been determined that \$2,602,952 of the Placer County Special Districts 2010/2011 budgeted appropriations and provisions for reserves totaling \$6,618,541 is subject to the limitations, and is therefore \$4,015,589 under the limitation.

PLACER COUNTY  
SPECIAL DISTRICTS UNDER BOARD OF SUPERVISORS  
2010/2011 APPROPRIATIONS LIMIT

Fund/Subfund Description	LIMIT	BUDGET APPROP SUBJ TO LIMIT	(OVER)/UNDER LIMIT
500/300 Newcastle Lighting	109,360	7,300	102,060
500/400 Penryn Lighting	91,861	5,600	86,261
501/003 CSA 28-Z3 Foresthill Lighting	88,334	5,800	82,534
501/004 CSA 28-Z04A1 Lakeshore Lighting	58,429	3,525	54,904
501/006 CSA 28-Z6 Sheridan N/Ent	605,107	39,675	565,432
501/011 CSA 28-Z11 Sabre City - Recreation/Landscape	299,745	1,758	297,987
501/015 CSA 28-Z15 Golden Oaks Roads	315,197	12,910	302,287
501/165 CSA 28-Z165 Dry Creek Fire	1,324,258	655,812	668,446
501/193 CSA 28-Z193 North Auburn/Ophir Fire	2,708,313	1,771,164	937,149
503/003 Sewer Maintenance District #3 Folsom Lake	218,802	99,408	119,394
Memorandum Totals	5,819,406	2,602,952	3,216,454

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