

MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

TO: Board of Supervisors
FROM: Andrew C. Sisk, Auditor-Controller *AS*
DATE: September 09, 2014
SUBJECT: Appropriations Limit for Placer County Operating Funds

Action Requested/Recommendation

Adopt the attached Resolution setting the appropriations limit for Placer County operating funds for FY 2014-15 at \$1,017,268,873.

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 a decrease in the appropriation limit to reflect jurisdictional changes in the amount of \$15,866 that occurred during FY 2013-14. Placer County's appropriations subject to the limit for operating funds have always been significantly under the limit. This year's appropriations limit is \$1,017,268,873. Appropriations subject to the limit are \$177,550,605. Therefore, the County is \$839,718,269 under the FY 2013-14 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 2014-15 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 09, 2014 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 09, 2014, the Board of Supervisors considered the appropriations limit for Placer County; and

WHEREAS, the Board of Supervisors received testimony and other evidence regarding the appropriations 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 1.47 percent increase for FY 2014-15; 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 1.68 percent increase for FY 2014-15.

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 2014-15, 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 \$1,017,268,873. It has also been determined that \$177,550,605 of the county's 2014-15 budgeted appropriations is subject to the limit and is therefore \$839,718,269 under the limit.

**PLACER COUNTY
APPROPRIATIONS LIMIT
2014-2015**

Base Year Prop 111	1986-87	1993-1994 Adjusted Limit	147,587,956.98
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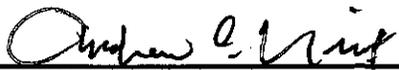
Year	PCI/LNRC	Population	Limit	R&T Sec 99.1	Trial	Adjusted Limit	Appropriation Subject to Limit	Under (Over) Limit
				Bd of Sp Res 142	Court Adj.			
1994-1995	103.60%	104.49%	159,766,383.88	N/A		159,766,383.88	58,024,527.00	101,741,856.88
1995-1996	107.53%	104.29%	179,166,874.99	(33,118.00)		179,133,756.99	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		457,795,970.17	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	(1,330.61)		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

2014-2015 - Cost of Living * Population - Used Per Capita Personal Income and Incorporated Population Change

1994-1995	103.60% * 104.49%	1.10385060
1995-1996	107.53% * 104.29%	1.08251640
1996-1997	110.28% * 104.43%	1.12143037
1997-1998	110.26% * 103.15%	1.15165404
1998-1999	107.98% * 104.01%	1.13733190
1999-2000	104.94% * 105.50%	1.12309998
2000-2001	105.14% * 104.40%	1.10711700
2001-2002	108.20% * 105.91%	1.09766160
2002-2003	105.21% * 106.61%	1.14594620
2003-2004	104.84% * 106.10%	1.12164381
2004-2005	103.93% * 105.31%	1.11235240

2005-2006	105.26% * 104.44%	1.09448683
2006-2007	103.96% * 103.81%	1.09933544
2007-2008	108.66% * 102.84%	1.07920876
2008-2009	121.95% * 102.77%	1.11745944
2009-2010	100.62% * 102.03%	1.25328015
2010-2011	97.46% * 102.09%	1.02662586
2011-2012	102.51% * 101.81%	0.99496914
2012-2013	103.77% * 101.17%	1.04365431
2013-2014	105.12% * 100.72%	1.04984109
2014-2015	101.47% * 101.68%	1.05876864

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 ANDREW C. SISK
 AUDITOR-CONTROLLER
 9/2/2014

**PLACER COUNTY
 APPROPRIATIONS LIMIT
 SCHEDULE OF FACTORS ANALYSIS
 2014-2015**

Cost of Living Factor:	1.47%
Department of Finance:	
Change in California Per Capital Personal Income	-0.23%
Placer County Assessor:	
Change in Assessed Valuation on Nonresidential New Construction	1.47%
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Population Factor:	1.68%
Department of Finance:	
Change in Population of Placer County	1.47%
Contiguous Counties Population Change Worksheet	
Change in Population with Contiguous Counties	0.78%
Department of Finance:	
Change in Population within Incorporated Placer County Areas	1.68%