

MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

To: Special Districts Under Local Boards

From: Andrew C. Sisk, Auditor-Controller *ACS*

Date: August 31, 2020

Subject: Limitations of Government Appropriations for FY 2019/20

We have measured (tested) the appropriation limit for the fiscal year ended June 30, 2020 to assist you in meeting the requirements of Article XIII B, Section 1.5 of the California Constitution. The accompanying worksheet of the Limitations of Government Appropriations is based on actual revenues realized during the fiscal year.

If you have any questions, please contact me at (530) 889-4152 or Joe Aire at (530) 889-4198.

ACS:ja
Attachment

**GANN LIMIT
NEWCASTLE FIRE DISTRICT (Fund 32811)**

1986/87 BASE YEAR LIMITATION (Prop 111 7/1/90) 44,005.00

	PCI/LNRC	POP RATIO	LIMITATION
1987/88	1.0350	1.0357	47,168.96
1988/89	1.0474	1.0445	51,602.84
1989/90	1.0520	1.0501	57,005.66
1990/91	1.0421	1.0561	62,740.43
1991/92	1.0414	1.0539	68,857.62
1992/93	0.9936	1.0391	71,088.61
1993/94	1.0272	1.0379	75,787.57
1994/95	1.0071	1.0320	78,766.02
1995/96	1.0472	1.0415	85,910.10
1995/96 Jurisdictional Change			33,118.00
1995/96 Adjusted Limitation			119,028.10
1996/97	1.0467	1.0321	128,586.06
1997/98	1.0467	1.0164	136,802.71
1998/99	1.0415	1.0261	146,201.06
1998/99 Parcel Tax Measure F			96,537.22
1998/99 Adjusted Limitation			242,738.28
1999/00	1.0453	1.0297	261,259.21
2000/01	1.0491	1.0300	282,316.70
2001/02	1.0782	1.0355	315,206.60
2001/02 Jurisdictional Change			125.00
2001/02 Adjusted Limitation			315,331.60
2002/03	0.9873	1.0395	323,624.82
2003/04	1.0484	1.0610	360,000.25
2004/05	1.0393	1.0531	394,020.27
2005/06	1.0329	1.0444	425,069.07
2006/07	1.0396	1.0381	458,734.54
2007/08	1.0866	1.0284	512,635.85
2008/09	1.2195	1.0277	642,486.51
2009/10	1.0062	1.0203	659,576.65
2010/11	0.9746	1.0209	656,278.77
2011/12	1.0251	1.0181	684,958.15
2012/13	1.0377	1.0117	719,069.07
2012/13 Parcel Tax Measure B			297,876.92
2012/13 Adjusted Limitation			1,016,945.99
2013/14	1.0512	1.0072	1,076,742.41
2014/15	1.0147	1.0168	1,110,875.14
2015/16	1.0382	1.0076	1,162,086.48
2016/17	1.0537	1.0096	1,236,227.60
2017/18	1.0369	1.0176	1,304,343.74
2018/19	1.0367	1.0166	1,374,647.87
2019/20	1.0404	1.0185	1,456,576.88
2020/21	1.0459	1.0195	1,553,140.72

Note: The Appropriation Limit is calculated pursuant to Article XIII B, Section 8(e) (2) of the State Constitution.

NEWCASTLE FIRE DISTRICT (Fund 32811)
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION

2019/2020

<u>REVENUE SOURCE</u>	<u>TAX REVENUE</u>	<u>NON-TAX REVENUE</u>	
Taxes	\$ 267,193		
HOPTR	1,807		
Parcel Taxes	499,696		
Other Services		\$ 17,538	
Miscellaneous Revenue		293	
	<u>768,696</u>	<u>17,831</u>	
SUB TOTAL			
INTEREST %	97.73%	2.27%	
Interest Revenue Subject to LIMIT	4,302	4,302	
INTEREST APPORTION	<u>4,204</u>	<u>98</u>	
REVENUE SUBJECT TO LIMIT	772,900	<u>\$ 17,929</u>	790,829
APPROPRIATION LIMIT 19/20	<u>1,456,577</u>		
AMOUNT (OVER)/UNDER LIMIT	<u><u>\$ 683,677</u></u>		

Proceeds of taxes which exceed the limit in one year may be carried over to the succeeding year. The portion of carried-over revenue which cannot be included within the following year's limit is considered excess revenue and must be returned within the next two fiscal years.

Placer Income Statement

Company CO520 Newcastle Fire
Ledger Actuals
Period FY2020 - Jun
Translation Currency USD
Account Translation Rule Set Placer Translation Rule Set

Book
Budget Structure
Worktags FD32811 Newcastle Fire

	Current Period Actuals	YTD Actuals 2020-06
Income		
Charges for Services	2,921	17,538
46090:Planning and Engineering Services	0	0
46120:Planning and Engineering - Development Fees	0	0
46350:Fire Services	171	4,888
46360:Other Fees and Charges	2,750	12,650
Taxes	38,227	766,889
40010:Taxes - Current Secured Property	11,793	248,993
40040:Taxes - Railroad Unitary Property	12	234
40050:Taxes - Unitary and Op Non-Unitary Property	307	6,134
40060:Taxes - Current Unsecured Property	(61)	5,340
40070:Taxes - Delinquent Secured Property	(5)	(5)
40090:Taxes - Delinquent Unsecured Property	7	39
40100:Taxes - Current Supplemental Property	1,444	6,452
40110:Taxes - Delinquent Supplemental Property	(1)	6
40180:Other Taxes	24,732	499,696
RC0270 Parcel Taxes (GL40180)	24,732	499,696
Intergovernmental Revenue	0	1,807
44350:State Homeowners Property Tax Relief	0	1,807
Licenses, Permits & Franchises	0	0
Miscellaneous Revenues	0	293
48030:Miscellaneous	0	293
Revenue from Use of Money & Property	0	(1,446) <i>FMV</i>
42005:Fair Market Value Adjustment	0	(1,446)
Other Financing Sources	0	0
Donations	0	0
Fines, Forfeits & Penalties	0	0
Non-Operating Revenue	203	4,302
42010:Investment Income	203	4,302
Total Revenue	41,351	789,382

\$790,828 w/ no FMV