



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

May 14, 2018

To: All Special Districts

From: Bob Toscano, Assistant Auditor-Controller

Subject: 2018-2019 Proposition 4 - Appropriation Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2018-19 in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the 1979 Gann Spending Limit Initiative). Government Code Section 7910 requires that: "... the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting."

The district's new limit for the 2018-2019 year will be calculated on the basis of the prior year's limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State's Department of Finance) or the change reported for "unincorporated areas" for our County.

The change in the "cost of living" factor (Per Capita Personal Income) has been reported to be 3.67% and reported increase in population in the County's unincorporated areas to be 0.83%. Therefore, the ratio of change to be applied to last year's limit is:

$$1.0367 \quad (X) \quad 1.0083 \quad = \quad 1.0453$$

Attached is a sample format for the required "NOTICE OF PUBLIC HEARING" and a sample resolution (which includes the calculation formula).

GOLDEN WEST COMMUNITY SERVICES DISTRICT

RESOLUTION NO. 18-01

A Resolution Adopting the Appropriations Limit for FY 2018-19

WHEREAS, the Board of Directors conducted a hearing on the appropriations limitations for the **Golden West Community Services District** on Monday, 21 May 2018, and,

WHEREAS, the hearing was advertised and noticed as required by law: and,

WHEREAS, the Board received testimony and other evidence regarding the appropriation limitation to be established for the Golden West CSD.

NOW THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the **Golden West CSD** that the appropriation limit for the 2018-19 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is:

the sum of **\$365.075.55**, computed as follows:

$$\begin{array}{rcl} \$349,254.33 & \times & 1.0453 \\ (2017-18 \text{ limit}) & (\text{factor}) & \\ & & = \$365,075.55 \\ & & (2018-19 \text{ limit}) \end{array}$$

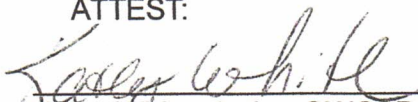
The foregoing resolution was passed and adopted by the Board of Directors of the **Golden West CSD** at a meeting of said Board held on Monday, the 21st day of May, 2018 by the following vote:

AYES: Kaighn, Reebler, Lindberg, McConnell, Williams
NOES: none
ABSENT: none



President of the Board of Directors

ATTEST:



Kathy White, Acting GWCSO Secretary

GOLDEN WEST COMMUNITY SERVICES DISTRICT

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing will be held on the 21st day of May, 2018

at the hour of 6 p.m. at Fire Station 44, 6109 Quartz Drive, El Dorado, CA 95623 for the purpose of establishing, by Resolution 2018-01, the appropriation limits for the 2018-19 fiscal year for the **Golden West Community Services District** described in Article XIII B of the State Constitution.

The proposed appropriation limit is **\$ 365, 075.55**.

At said hearing the Golden West Community Services District Board will consider all comments by interested persons.

Date: _____

Signature: _____
Finance Officer

Board of Directors of Golden West Community Services District.

Agenda Item for Prop 4/Gann Limit Adoption

Adoption of Resolution 2018-01

The Board will consider for adoption Resolution 2018-01 to establish the appropriations limitation for the Golden West Community Services District as described in Article XIII of the State Constitution. The appropriations limitation for 2018-19 will be \$365, 075.55.

Board Discussion/Public Comment/Board Action to Adopt Resolution 2018-01

Attachments:

Resolution 2018-01 with Calculation
Notice of Hearing