



# County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667-4193  
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN, CPA  
Auditor-Controller

BOB TOSCANO  
Assistant Auditor-Controller

May 2, 2019

**To:** All Special Districts  
**From:** Bob Toscano, Assistant Auditor-Controller  
**Subject:** 2019-2020 Proposition 4 - Appropriation Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2019-20 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 2019-2020 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 3.85% and reported increase in population in the County's unincorporated areas to be 1.16%. Therefore, the ratio of change to be applied to last year's limit is:

$$1.0385 \quad (\text{X}) \quad 1.0116 \quad = \quad 1.0505$$

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. 2019-01

WHEREAS, the Board of Directors conducted a hearing on the appropriation limitation for Golden West Community Services District on Tuesday, June 4, 2019; 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 Community Services District.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Golden West Community Services District that the appropriation limit for the 2019-2020 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of \$ 383, 511.86 computed as follows,

\$ 365, 075.55 (X) 1.0505 = \$ 383, 511.86  
(2018-19 Approp. Limit) (2019-20 Approp. Limit)

The foregoing resolution was passed and adopted by the Board of Directors of the Golden West Community Services District at a meeting of said Board held on the 4th day of June, 2019 by the following vote:

AYES:  
NOES:  
ABSENT:

ATTEST:

\_\_\_\_\_  
Chairman of Board of Directors

\_\_\_\_\_  
Title: \_\_\_\_\_

GOLDEN WEST COMMUNITY SERVICES DISTRICT  
P O BOX 448  
EL DORADO, CA 95623

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that a public hearing will be held on  
Tuesday, June 4, 2019 at the hour of 6 P.M.

At Fire Station 44, Quartz Drive, El Dorado, California, for the  
purpose of establishing, by resolution, the appropriation limit  
for the 2019-20 fiscal year for the Golden West Community  
Services District as described in article XIII B of the State  
Constitution. The proposed appropriation limit is \$ 383, 511.~~00~~.

At said hearing the Golden West CSD will consider all  
comments by interested persons.

Date: 8 May 2019

Posted By: Audrey Keebler, Finance Officer, GWCSO on behalf of  
Board of Directors of Golden West Community Services District.