

MEMORANDUM
OFFICE OF THE
AUDITOR-CONTROLLER
COUNTY OF PLACER

To: Special Districts of Placer County

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

Date: September 4, 2018

Subject: 2018/2019 Appropriation Limit

The calculation of your District's appropriation limit for fiscal year 2018/19 is attached. The change in population within Placer County, as provided by the State Department of Finance, and the change in California per capita personal income are the factors used to calculate your appropriation limit.

Please contact Joe Aire at (530) 889-4198 if you have questions regarding the appropriation limit.

ACS:ja
Attachment

**GANN LIMIT
531/360 NEWCASTLE FIRE DISTRICT**

1986/87 BASE YEAR LIMITATION **44,005.00**

	PCI/LNRC	POP RATIO	% FACTOR	LIMITATION
1987/88	1.0350	1.0357	1.0719	47,168.96
1988/89	1.0474	1.0445	1.0940	51,602.84
1989/90	1.0520	1.0501	1.1047	57,005.66
1990/91	1.0421	1.0561	1.1006	62,740.43
1991/92	1.0414	1.0539	1.0975	68,857.62
1992/93	0.9936	1.0391	1.0324	71,088.61
1993/94	1.0272	1.0379	1.0661	75,787.57
1994/95	1.0071	1.0320	1.0393	78,766.02
1995/96	1.0472	1.0415	1.0907	85,910.10
1995/96 Jurisdictional Change				33,118.00
1995/96 Adjusted Limitation				119,028.10
1996/97	1.0467	1.0321	1.0803	128,586.06
1997/98	1.0467	1.0164	1.0639	136,802.71
1998/99	1.0415	1.0261	1.0687	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	1.0763	261,259.21
2000/01	1.0491	1.0300	1.0806	282,316.70
2001/02	1.0782	1.0355	1.1165	315,206.60
2001/02 Jurisdictional Change				125.00
2001/02 Adjusted Limitation				315,331.60
2002/03	0.9873	1.0395	1.0263	323,624.82
2003/04	1.0484	1.0610	1.1124	360,000.25
2004/05	1.0393	1.0531	1.0945	394,020.27
2005/06	1.0329	1.0444	1.0788	425,069.07
2006/07	1.0396	1.0381	1.0792	458,734.54
2007/08	1.0866	1.0284	1.1175	512,635.85
2008/09	1.2195	1.0277	1.2533	642,486.51
2009/10	1.0062	1.0203	1.0266	659,576.65
2010/11	0.9746	1.0209	0.9950	656,278.77
2011/12	1.0251	1.0181	1.0437	684,958.15
2012/13	1.0377	1.0117	1.0498	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	1.0588	1,076,742.41
2014/15	1.0147	1.0168	1.0317	1,110,875.14
2015/16	1.0382	1.0076	1.0461	1,162,086.48
2016/17	1.0537	1.0096	1.0638	1,236,227.60
2017/18	1.0369	1.0176	1.0551	1,304,343.74
2018/19	1.0367	1.0166	1.0539	1,374,647.87

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

NEWCASTLE FIRE DISTRICT
GANN INITIATIVE - PROP 111
LIMITATIONS OF GOVERNMENT APPROPRIATIONS
PURSUANT TO ARTICLE XIII B OF THE STATE CONSTITUTION
FUND 531 SUBFUND 360

2017/2018

REVENUE SOURCE	TAX REVENUE	NON-TAX REVENUE
Taxes	243,108	
HOPTR	1,830	
Prop 1A		
Development Fees		
Donation		
Sales of Fixed Assets		
Parcel Taxes	465,140	
Other Services		
Miscellaneous Revenue		7,504
SUB TOTAL	710,078	7,504
INTEREST %	98.95%	1.05%
Interest Revenue Subject to LIMIT	8,108	8,108
INTEREST APPORTION	8,023	85
REVENUE SUBJECT TO LIMIT	718,101	7,589
APPROPRIATION LIMIT 17/18	1,304,344	
AMOUNT (OVER)/UNDER LIMIT	586,242	

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.