

**EL DORADO COUNTY BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL
Meeting of May 18, 2010**

AGENDA TITLE: GANN SPENDING LIMIT -- COMPLIANCE (2008-2009), COMPLIANCE (2009-2010) AND HEARING (2010-2011)

DEPARTMENT: Auditor-Controller

DEPT SIGNOFF:

CAO USE ONLY:

CONTACT: Bob Toscano

DATE: 4/29/2010

PHONE: 5458

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:

Accept and file (1) the report of "Comparision of Actual Tax Proceeds to Adopted Appropriations Limit" for the prior fiscal periods, (2) the schedule of Prop 4 Compliance for FY 2008-2009 Actual Revenues, (3) the schedule of Prop 4 Compliance for FY 2009-2010 Adopted Revenues, and (4) set a public hearing for June 8, 2010 at 9:00 a.m. for the discussion and adoption of the Appropriations Limit for Fiscal Year 2010-2011.

CAO RECOMMENDATIONS:

Financial impact? () Yes (X) No

Funding Source: () Gen Fund () Other

BUDGET SUMMARY:

Other:

CAO Office Use Only:

Total Est. Cost _____

Funding

4/5's Vote Required () Yes () No

Budgeted _____

Change in Policy () Yes () No

New Funding _____

New Personnel () Yes () No

Savings _____

CONCURRENCES:

Other _____

Risk Management

Total Funding _____

County Counsel

Change in Net County Cost _____

Other

*Explain

BOARD ACTIONS:

Vote: Unanimous _____ Or

I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors

Ayes:

Date: _____

Noes:

Abstentions:

Attest: Suzanne Allen de Sanchez,
Board of Supervisors Clerk

Absent:

By: _____

Rev. 04/05



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

April 29, 2010

Board of Supervisors
330 Fair Lane
Placerville, California 95667

Subject: Gann Spending Limit-Compliance (2008/09), Compliance (2009/10)
& Hearing (2010/11)

Agenda Date: May 18, 2010

Dear Board Members:

Recommendation

Receive and file the report on "Comparison of Actual Tax Proceeds to Adopted Appropriations Limit", the schedule of Prop 4 Compliance for FY 2008-2009 Actual Revenues, the schedule of Prop 4 Compliance for FY 2009-2010 Adopted Revenues and set a public hearing for June 8, 2010 at 9:00 a.m. for the discussion and adoption of the Appropriations Limit for Fiscal Year 2010-2011.

Reason for Recommendation

In accordance with the provisions of the spending limitation legislation implementing Proposition 4 (1979 Gann Initiative), before considering the adoption of a budget for the next fiscal year, your Board should adopt a new appropriations limit. Government Code Section 7910 requires that the governing body of each local jurisdiction establish its appropriations limit by resolution for the following fiscal year at a regular or special meeting. The law provides that your Board should hold a hearing for the purpose of receiving testimony and other evidence regarding the appropriations limit, and that the data used in developing the proposed limit be available for more than fifteen (15) days prior to the hearing. The data used in developing the growth over the prior limit has been available and the proposed limit for the 2010-2011 fiscal year has been computed.

Attachment I presents a comparison of the "adopted limits" and actual "tax proceeds" for prior fiscal periods and an estimate of the current fiscal period. Attachment II presents the schedule detailing the Proposition 4 compliance for the Fiscal Year 2008-2009 actual revenues. Attachment III presents the schedule detailing a projection of Proposition 4 compliance for Fiscal Year 2009-2010 adopted revenues.

Fiscal Impact - There is no fiscal impact.

Net County Cost - There is no net county cost associated with this request.

Action to be Taken Following Approval

Set June 8, 2010 at 9:00 a.m. for the public hearing.

Sincerely,

A handwritten signature in blue ink that reads "Bob Toscano". The signature is fluid and cursive, with a long horizontal stroke at the end.

Bob Toscano
Assistant Auditor-Controller

Attachments (3)

EL DORADO COUNTY
COMPARISON OF
ACTUAL TAX PROCEEDS TO ADOPTED APPROPRIATIONS LIMIT
BY FISCAL YEAR

FISCAL YEAR	RESOLUTION NUMBER	ADOPTED APPROPRIATIONS LIMIT	ACTUAL "PROCEEDS OF TAXES"	PERCENT OF LIMIT USED
1978-79	229-81	\$ 15,777,741	\$ 14,046,531	89%
1979-80	229-81	\$ 19,011,062	\$ 14,790,834	78%
1980-81	229-81	\$ 23,156,903	\$ 16,773,213	72%
1981-82	229-81	\$ 27,553,113	\$ 17,775,527	65%
1982-83	178-82	\$ 30,922,859	\$ 18,986,935	61%
1983-84	155-83	\$ 32,704,016	\$ 22,547,449	69%
1984-85	180-84	\$ 34,957,323	\$ 23,928,030	68%
1985-86	136-85	\$ 37,589,609	\$ 26,188,456	70%
1986-87	177-86	\$ 40,164,497	\$ 29,688,930	74%
1987-88	177-91	\$ 43,265,196	\$ 32,488,897	75%
1988-89	177-91	\$ 47,749,477	\$ 37,326,873	78%
1989-90	177-91	\$ 51,339,899	\$ 40,668,914	79%
1990-91	177-91	\$ 56,802,464	\$ 46,667,274	82%
1991-92	177-91	\$ 62,482,710	\$ 48,267,936	77%
1992-93	177-92	\$ 67,606,292	\$ 52,778,313	78%
1993-94	210-93	\$ 71,784,361	\$ 45,016,076	63%
1994-95	140-94	\$ 73,902,000	\$ 46,030,870	62%

EL DORADO COUNTY
COMPARISON OF
ACTUAL TAX PROCEEDS TO ADOPTED APPROPRIATIONS LIMIT
BY FISCAL YEAR

FISCAL YEAR	RESOLUTION NUMBER	ADOPTED APPROPRIATIONS LIMIT	ACTUAL "PROCEEDS OF TAXES"	PERCENT OF LIMIT USED
1995-96	153-95	\$ 79,496,381	\$ 47,307,876	60%
1996-97	133-96	\$ 84,377,459	\$ 48,246,841	57%
1997-98	155-97	\$ 86,960,658	\$ 51,897,497	60%
1998-99	130-98	\$ 92,801,832	\$ 54,876,531	59%
1999-00	144-99	\$ 98,332,821	\$ 60,860,652	62%
2000-01	195A-2000	\$ 104,272,123	\$ 65,359,276	63%
2001-02	149-2001	\$ 114,209,256	\$ 67,900,038	59%
2002-03	127-2002	\$ 114,129,310	\$ 75,252,139	66%
2003-04	121-2003	\$ 118,466,224	\$ 78,112,613	66%
2004-05	155-2004	\$ 124,010,443	\$ 88,838,789	72%
2005-06	159-2005	\$ 132,790,382	\$103,367,104	78%
2006-07	182-2006	\$ 140,186,806	\$112,167,845	80%
2007-08	128-2007	\$ 148,065,304	\$116,590,573	79%
2008-09	157-2008	\$ 156,120,057	\$116,231,905	74%
2009-10	120-2009	\$ 158,243,290	\$103,891,272(est)	66%(est)
2010-11	PROPOSED	\$155,347,438		

**EL DORADO COUNTY
PROP 4 COMPLIANCE FY 2008-2009**

ATTACHMENT II

Actual Revenue	AMOUNT NUMBER	TOTAL PROCEEDS OF TAXES	GENERAL FUND	COUNTYWIDE SPECIAL REVENUE	ROAD FUNDS	ROAD DISTRICT FUND	CAPITAL OUTLAY FUND	COUNTY SERVICE AREA #2	COUNTY SERVICE AREA #7	COUNTY SERVICE AREA #9	COUNTY SERVICE AREA #10
ACCOUNT TITLE	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
TAXES											
Property Tax - Current Secured	0100	65,304,930	56,097,561			5,192,761	1,199,725	21,593	2,757,739	35,550	
Property Tax - Current Unsecured	0110	1,643,584	1,433,997			117,758	28,143	490	62,384	812	
Supplemental Property Taxes	0140/0150	1,372,263	1,219,801			85,546	20,464	362	45,460	630	
Property Tax - Prior Secured	0120	9,293	7,996			727	174	3	387	6	
Property Tax - Prior Unsecured	0130	42,103	36,237			3,290	787	14	1,750	25	
Penalty & Cost	0360	456,749	406,114			4,373	1,046	520	13,415	7,559	23,722
Sales & Use Tax	0160	6,753,118	6,753,118								
Transportation Tax	0161	558,119			558,119						
In-Lieu Local Sales and Use Tax	0162	2,779,679	2,779,679								
Special Tax	0175	3,269,946	0						1,581,479	804,873	883,593
Public Utility Franchise	0250	1,067,291			1,067,291						
Garbage Franchises	0251	815,993	605,273								210,720
Cable Franchises	0252	506,219	506,219								
Hotel-Motel Occupancy Tax	0171	1,799,620	1,799,620								
Property Transfer Tax	0172	1,127,922	1,127,922								
Race Horse & Livestock Head Tax	0173	60	60								
Tax Losses Reserve	0178	3,236,792	3,236,792								
Taxes (s/total)		90,743,681	76,010,390	0	1,625,411	5,404,455	1,250,341	22,982	4,462,614	849,453	1,118,035
REV. FROM USE OF MONEY/PROPERTY											
Interest (Allocated)	0400	203,806	14,702	282	10,002	8,902	42,062	257	37,995	54,766	34,837
Rent - Land & Buildings	0420	71,864	47,809		24,055						0
		275,669	62,511	282	34,057	8,902	42,062	257	37,995	54,766	34,837
AID FROM OTHER GOV. AGENCIES											
Highway Users Tax	052X	3,878,309	0		3,878,309						
Street & Highway (SB-300)	0523	1,735,806	0		1,735,806						
St Hwy Tax - Prop 116	0525	0	0								
Prop Tax In-lieu Vehicle License Fee	0179	17,771,139	17,771,139								
Aid for Agriculture	0720/721	258,833	258,833								
Homeowners' Prop. Tax Relief	0820	700,458	603,110			54,696	13,072	228	28,976	376	
Timber Tax	0174	53,712	46,726		5,023		1,963				
Unclaimed Gas Tax	0729	365,032	365,032								
Navigation & Ocean Development	0900	332,876	332,876								
Off Highway M.V. License Fees	0897	78,595	0	78,595							
Open Space Subvention	0882	37,795	37,795								
Aid From Other (s/total)		25,212,555	19,415,511	78,595	5,619,138	54,696	15,035	228	28,976	376	0
GRAND TOTAL -- F.Y.E. 2008-09 (Actual)		116,231,905	95,488,412	78,877	7,278,606	5,468,053	1,307,438	23,467	4,529,585	904,596	1,152,873
ADOPTED APPROPRIATIONS LIMIT 2008-09		156,120,057		[*]	[*]	[*]	[*]	[*]	[*]	[*]	[*]
AMOUNT UNDER(OVER) ADOPTED LIMIT		39,888,152									
PERCENT OF LIMIT USED		74%									

[*] Countywide Activities – included with General Fund

2008_09P4 ACTUAL.xls

**EL DORADO COUNTY
PROP 4 COMPLIANCE FY 2009-2010**

ATTACHMENT III

Adopted Revenue

ACCOUNT TITLE	AMOUNT NUMBER	TOTAL PROCEEDS OF TAXES	GENERAL FUND	COUNTYWIDE SPECIAL REVENUE	ROAD FUNDS	ROAD DISTRICT TAX FUND	CAPITAL OUTLAY FUND	COUNTY SERVICE AREA #2	COUNTY SERVICE AREA #7	COUNTY SERVICE AREA #9	COUNTY SERVICE AREA #10
TAXES											
Property Tax - Current Secured	0100	57,572,944	48,807,201	0	0	5,016,503	1,116,650	22,249	2,573,779	36,562	0
Property Tax - Current Unsecured	0110	1,449,613	1,308,111	0	0	114,252	27,250	0	0	0	0
Supplemental Property Taxes	0140/0150	1,098,576	1,000,000	0	0	85,546	13,030	0	0	0	0
Property Tax - Prior Secured	0120	(24,230)	(25,000)	0	0	0	770	0	0	0	0
Property Tax - Prior Unsecured	0130	33,290	30,000	0	0	3,290	0	0	0	0	0
Penalty & Cost	0360	462,975	435,852	0	0	4,373	0	0	10,000	0	12,750
Sales & Use Tax	0160	5,979,288	5,979,288	0	0	0	0	0	0	0	0
Transportation Tax	0161	244,532	0	244,532	0	0	0	0	0	0	0
In-Lieu Local Sales and Use Tax	0162	1,824,600	1,824,600	0	0	0	0	0	0	0	0
Special Tax	0175	3,333,326	0	0	0	0	0	0	1,585,617	860,709	887,000
Public Utility Franchise	0250	1,100,000	0	1,100,000	0	0	0	0	0	0	0
Garbage Franchises	0251	621,188	621,188	0	0	0	0	0	0	0	0
Cable Franchises	0252	506,000	506,000	0	0	0	0	0	0	0	0
Hotel-Motel Occupancy Tax	0171	1,601,000	1,601,000	0	0	0	0	0	0	0	0
Property Transfer Tax	0172	1,026,400	1,026,400	0	0	0	0	0	0	0	0
Race Horse & Livestock Head Tax	0173	50	50	0	0	0	0	0	0	0	0
Tax Losses Reserve	0178	2,600,000	2,600,000	0	0	0	0	0	0	0	0
Taxes (s/total)		79,429,552	65,714,690	1,344,532	0	5,223,964	1,157,700	22,249	4,169,396	897,271	899,750
REV. FROM USE OF MONEY/PROPERTY											
Interest (Allocated)	0400	53,907	0	0	1,334	8,902	4,172	0	25,457	710	13,332
Rent - Land & Buildings	0420	88,030	63,288	0	24,742	0	0	0	25,457	710	13,332
		141,937	63,288	0	26,076	8,902	4,172	0	25,457	710	13,332
AID FROM OTHER GOV. AGENCIES											
Highway Users Tax	052X	3,539,000	0	0	3,539,000	0	0	0	0	0	0
Street & Highway (SB-300)	0523	1,570,000	0	0	1,570,000	0	0	0	0	0	0
St Hwy Tax - Prop 116	0525	0	0	0	0	0	0	0	0	0	0
Motor Vehicle In-lieu Tax	0540	0	0	0	0	0	0	0	0	0	0
Prop Tax In-lieu Tax	0179	17,399,722	17,399,722	0	0	0	0	0	0	0	0
Other State In-lieu Tax	0560	0	0	0	0	0	0	0	0	0	0
Aid for Agriculture	0720	299,774	299,774	0	0	0	0	0	0	0	0
Homeowners' Prop. Tax Relief	0820	680,662	598,000	0	0	53,662	0	0	29,000	0	0
Timber Tax	0174	51,245	46,700	0	4,545	0	0	0	0	0	0
Unclaimed Gas Tax	0729	365,000	365,000	0	0	0	0	0	0	0	0
Navigation & Ocean Development	0900	390,880	390,880	0	0	0	0	0	0	0	0
Off Highway M.V. License Fees	0897	23,500	0	23,500	0	0	0	0	0	0	0
Open Space Subvention	0882	0	0	0	0	0	0	0	0	0	0
Aid From Other (s/total)		24,319,783	19,100,076	23,500	5,113,545	53,662	0	0	29,000	0	0
GRAND TOTAL -- F.Y.E. 2009-10 (Budget)		103,891,272	84,878,054	1,368,032	5,139,621	5,286,528	1,161,872	22,249	4,223,853	897,981	913,082
ADOPTED APPROPRIATIONS LIMIT 2009-10		158,243,290			[*]		[*]	[*]	[*]	[*]	[*]
AMOUNT UNDER(OVER) ADOPTED LIMIT		54,352,018									
PERCENT OF LIMIT USED		66%									

[*] Countywide Activities -- included with General Fund