

RESOLUTION NO. 04-19

RESOLUTION ESTABLISHING APTOS-LA SELVA FIRE PROTECTION DISTRICT
APPROPRIATION LIMIT FOR FISCAL YEAR 2018-2019 UNDER ARTICLE XIII-B
OF THE CALIFORNIA CONSTITUTION, AND ESTABLISHING PERIOD FOR
CONTESTING SUCH LIMIT

WHEREAS, Article XIII-B of the California Constitution provides that the state and each local government shall be subject to an annual appropriation limit as defined in that Article; and

WHEREAS, Article XIII-B Section 8(e)(2) requires the Governing Body to select the change in Cost of Living methodology each year by recorded vote; and

WHEREAS, the change in the California per capita personal income, provides the greatest result rather than using the local assessment roll from the preceding year; and

WHEREAS, the Auditor-Controller has computed the appropriations limit applicable to the District for fiscal year 2018-2019 and transmitted the same to the District in a letter dated February 20, 2019; and,

NOW, THEREFORE, BE IT RESOLVED, that the Aptos-La Selva Fire Protection District selects the change in the California per capita personal income and the percent change within the county area in which the special district is located methodology for use in calculating its appropriation limit for fiscal year ; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the appropriation limit for the Aptos-La Selva Fire Protection District for fiscal year 2018-2019 is hereby established as \$15,379,508 and that such appropriations limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII-B of the California Constitution; and,

No action or proceeding shall be brought, the purpose of which is directly or indirectly to attach, review, set aside, void or annul the appropriations limit established by this resolution unless such action or proceeding shall have been filed and served on the district within forty-five (45) days from the date this resolution is adopted in accordance with Division 9 of the Government Code.

PASSED AND ADOPTED by the Board of Directors of the Aptos-La Selva Fire Protection District at a regular meeting held on the 14 (DATE) day of March (MONTH), 2019 (YEAR), by the following called vote:

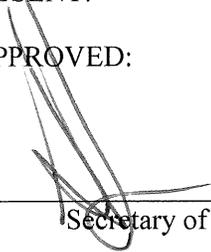
AYES: Darbo, Foster, Lucchesi, Scanlon, Spisak

NOES: 0

ABSENT: 0

ATTEST: APPROVED:

BY


Secretary of the Board


Chairperson of the Board



COUNTY OF SANTA CRUZ

EDITH DRISCOLL
AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR
701 OCEAN STREET, SUITE 100, SANTA CRUZ, CA 95060-4073
(831) 454-2500 FAX (831) 454-2660

Laura Bowers, Chief Deputy Auditor-Controller
Pam Silbaugh, General Accounting Manager
Brian Howard, Accounting Manager
Cheryl McGinley, Tax Manager
Marim Fam, Audit & Systems Manager
David Zweig, Treasury-Tax Collector Manager

February 20, 2019

SUBJECT: FISCAL YEAR 2018-2019 APPROPRIATION LIMITATION

Dear Special District Board of Directors:

In accordance with Section 7900 of the Government Code of the State of California, you must adopt an appropriation limit by resolution each fiscal year.

We have made the required calculations and prepared a sample resolution for use by the District, both of which are attached hereto. The limit presented was prepared per Government Code 7901(b). Each special district shall select its change in population and change in non-residential growth or change in per capita income annually by a recorded vote of the governing body of the special district as outlined in the attached resolution.

Adjustments for the Fair Labor Standards Act (FLSA) and qualified capital outlay projects may be exempt from the appropriation limit.

After adopting the Districts' appropriation limit, please provide a copy of the resolution for our files.

Very truly yours,

EDITH DRISCOLL

Auditor-Controller-Treasurer-Tax Collector

by Trevor MacGruer, Accountant II

Attachments

Aptos - La Selva Fire Protection District
OFFICE OF AUDITOR-CONTROLLER
CALCULATION OF APPROPRIATIONS SUBJECT TO LIMITATION
2018-2019

Total Appropriations		\$ 12,773,884
Adjustments		
Expenditure Appropriations:		
1. Qualified Capital Outlay Project		0
2. FLSA		<u>(38,457)</u>
Adjusted Appropriations		\$ <u>12,735,427</u>
Revenue Appropriations:		
1. Non-proceeds of taxes		(363,399)
2. User fees in excess of cost		0
3. Debt Service		<u>0</u>
Appropriations Subject to Limit		\$ <u><u>12,372,028</u></u>
Calculation of 2018-19 Limit:		
2017-18 Appropriations Limit		\$ 14,816,482
Change in Local Assessment Roll/Personal Income		103.67%
% Change in County population		100.13%
Total Change Factor		<u>103.80%</u>
2018-19 Appropriations limitation		\$ <u>15,379,508</u>
Amount Under Appropriations limitation		\$ <u>(3,007,480)</u>
Excess Appropriations subject to limitation		\$ <u><u>0</u></u>