



**Auditor-Controller  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

ALLEN ISHIDA  
District One

CONNIE CONWAY  
District Two

PHILLIP A. COX  
District Three

J. STEVEN WORTHLEY  
District Four

MIKE ENNIS  
District Five

**AGENDA DATE:** October 28, 2014

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
CONTACT PERSON: Paul Sampietro    PHONE: 559-636-5204				

**SUBJECT:** Selection of a cost-of-living factor to be used in the 2014-15 Gann appropriations limit calculation

**REQUEST(S):**  
That the Board of Supervisors:  
1. Select the percentage change in Tulare County's assessed valuation attributable to non-residential new construction, which is 4.18% as the cost-of-living factor for the Gann Appropriations Limit calculation for the fiscal year 2014-15.

**SUMMARY:**  
In November 1979, California voters passed Proposition 4 and in June 1990, Proposition 111 amended the requirements which added Article XIII B to the State Constitution. This article established limits on proceeds of taxes on State and local (county and city) spending each fiscal year. Under Section 8 (e) of this article, the Board of Supervisors is required to select which cost-of-living factor is to be used in the County's appropriations limit. The two options are:

- A. The change in California per capita personal income, which is -0.23% for 2014-15; or,
- B. The percentage change in the jurisdiction's assessed valuation attributable to non-residential new construction which was 4.18% for 2013-14.

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Since the higher cost-of-living factor would produce a more advantageous appropriations limit (5.12% vs 7.09%), the recommendation is to select the percentage change in Tulare County's assessed valuation attributable to non-residential new construction, which is 7.09% as the cost-of-living factor for the Gann Appropriations Limit calculation for the fiscal year 2014-15.

Upon selection of the cost-of-living factor, we will proceed with the necessary calculations to establish the dollar amount for the 2014-15 Appropriations Limit and thereafter submit for approval from your Board, the 2014-15 Appropriations Limit.

**FISCAL IMPACT/FINANCING:**

Each year the approval of this appropriations limit is necessary for the County to set their budget limits.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

Links to the organizational performance section of the Strategic Business Plan by providing for the stability of County Operations.

**ADMINISTRATIVE SIGN-OFF:**

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Debbie Paolinelli  
Assistant Auditor-Controller

Cc: Auditor/Controller  
County Counsel  
County Administrative Office (2)

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF SELECTION OF )  
A COST OF LIVING FACTOR TO )  
BE USED IN THE 2014-15 GANN )  
APPROPRIATIONS LIMIT CALCULATION )

RESOLUTION NO. \_\_\_\_\_  
AGREEMENT NO. \_\_\_\_\_

UPON MOTION OF SUPERVISOR \_\_\_\_\_, SECONDED BY  
SUPERVISOR \_\_\_\_\_, THE FOLLOWING WAS ADOPTED BY THE  
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD \_\_\_\_\_  
\_\_\_\_\_, BY THE FOLLOWING VOTE:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

ATTEST: JEAN M. ROUSSEAU  
COUNTY ADMINISTRATIVE OFFICER  
CLERK, BOARD OF SUPERVISORS

BY: \_\_\_\_\_  
Deputy Clerk

\* \* \* \* \*

1. Selected the percentage change in Tulare County's assessed valuation attributable to non-residential new construction, which is 4.18% as the cost-of-living factor for the Gann Appropriations Limit calculation for the fiscal year 2014-15.