

JEROME C. WILVERDING
AUDITOR-CONTROLLER
SAN JOAQUIN COUNTY



ASSISTANT AUDITOR-CONTROLLER
Jeffery M. Woltkamp, CPA


CHIEF DEPUTIES
Tod Hill – Accounting
Sandra Chan – Property Tax
Tom Lanfranki – Internal Audit

PAYROLL MANAGER
Lori Rolleri

June 8, 2015

MEMORANDUM

TO: Board of Directors - Fire Protection Districts

FROM: Jerome C. Wilverding, Auditor-Controller 

SUBJECT: Proposition 4 - Government Spending Limit Calculation for FY 2015-2016

Attached is the 2015-2016 Proposition 4 Appropriation Limit **proposed** for your district.

The factors used in computing the Limit are provided by the State Department of Finance.

If you agree with our computation, we recommend that you adopt a resolution to establish your FY 2015-2016 appropriation limit before the end of the current fiscal year, and forward a copy of the resolution to us.

If your district has a higher percentage change in non-residential assessed valuation from the 2013-2014 fiscal year to the 2014-2015 fiscal year than the percentage change of CPCPI (3.82%), we can adjust the computation upon receiving the supporting documentation. If you have a special population growth study performed by State Department of Finance for 2015-2016, please forward a copy to us so we may update the Spending Limit computation.

Please call our office at 209-468-3925 should you have any questions regarding the spending limit.

JCW: tl

Enclosures

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Calculation of Budget Limit		
Fire District Name:	NORTH SJ WATER CONSERVATION	
Budget Limit to Be Established For Fiscal Year:		2015-2016
Budget Limit - Current Year		\$ 1,205,432
Percentage Change in Per Capita Personal Income [CPCPI]	X	103.82%
		1,251,480
Population Change Factor	X	101.43%
Budget Limit For the Coming Year		\$ 1,269,376