



**MEMORANDUM**  
OFFICE OF THE  
**AUDITOR-CONTROLLER**  
COUNTY OF PLACER

**TO:** Board of Supervisors **DATE:** June 9, 2020  
**FROM:** Andrew C. Sisk, Auditor-Controller  
**SUBJECT:** Appropriations Limits for Placer County and Special Districts Governed by the Board of Supervisors.

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**ACTION REQUESTED**

Accept the report to set the appropriations limits for Placer County for FY 2020-21 at \$1,441,946,440 and Special Districts Governed by the Board of Supervisors for FY 2020-21 at \$9,617,879 as shown in the Attachments A and B.

**BACKGROUND**

Article XIII B of the California Constitution specifies that appropriations made by local governments may increase annually by a factor comprised of the change in population combined with either the change in California per capita personal income or the change in the local assessment roll due to local non-residential construction. For FY 2020-21 Placer County appropriations limit for is \$1,441,946,440, and Special Districts Governed by the Board of Supervisors appropriations limit is \$9,617,879.

**FISCAL IMPACT**

There is no fiscal impact on County or Special District operations.

**ATTACHMENTS**

Attachment A - FY 2020/21 Appropriations Limit for Placer County  
Attachment B - FY 2020/21 Appropriations Limit for Special Districts Governed by the Board of Supervisors

**Proposed Appropriations Limit  
Calculation  
FY 2020-21**

**Attachment A**

	(A) 2019-20 Limit	(B) 2020-21 Population Factor	(C) 2020-21 Cost of Living Factor	(D) = (A)*(B)*(C) 2020-21 Limit
County of Placer	\$ 1,359,772,928	1.0223	1.0373	\$ 1,441,946,440

**Proposed Appropriations Limit  
Calculation  
FY 2020-21**

**Attachment B**

	(A) 2019-20 Limit	(B) 2020-21 Population Factor	(C) 2020-21 Cost of Living Factor	(D) = (A)*(B)*(C) 2020-21 Limit
FD14519 Newcastle Light District	\$ 171,624	1.0195	1.0373	\$ 181,497
FD14521 Penryn Light District	144,162	1.0195	1.0373	152,455
FD14532 CSA 28 Z3 Foresthill Light	138,627	1.0195	1.0373	146,602
FD14533 CSA 28 Z04A1 Lakeshore Lights	91,695	1.0195	1.0373	96,970
FD14534 CSA 28 Z6 Sheridan N/Ent (Fire)	949,620	1.0195	1.0373	1,004,249
FD14537 CSA 28 Z11 Sabre City Rec-Lnscp	470,402	1.0195	1.0373	497,463
FD14538 CSA 28 Z15 Golden Oaks Roads	494,653	1.0195	1.0373	523,109
FD14633 CSA 28 Z165 Dry Creek Fire	2,040,257	1.0195	1.0373	2,157,628
FD14654 CSA 28 Z193 North Auburn/Ophir Fire	4,250,271	1.0195	1.0373	4,494,777
FD21002 Sewer Maintenance District #3 Folsom Lake	343,375	1.0195	1.0373	363,128
<b>Total</b>	<b>\$ 9,094,686</b>			<b>\$ 9,617,879</b>

