



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

**TO:** Board of Supervisors **DATE:** June 8, 2021

**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 2021-22 at \$1,565,571,864 and Special Districts Governed by the Board of Supervisors for FY 2021-22 at \$10,407,901 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 2021-22, the Placer County appropriations limit is \$1,565,571,864 and the Special Districts Governed by the Board of Supervisors appropriations limit is \$10,407,901.

**FISCAL IMPACT**

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

**ATTACHMENTS**

Attachment A - FY 2021-22 Appropriations Limit for Placer County  
Attachment B - FY 2021-22 Appropriations Limit for Special Districts Governed by the Board of Supervisors

**Proposed Appropriations Limit  
Calculation  
FY 2021-22**

**Attachment A**

	(A) 2020-21 Limit	(B) 2021-22 Population Factor	(C) 2021-22 Cost of Living Factor	(D) = (A)*(B)*(C) 2021-2022 Limit
County of Placer	\$ 1,453,687,660	1.0186	1.0573	\$ 1,565,571,864

**Proposed Appropriations Limit  
Calculation  
FY 2021-2022**

**Attachment B**

	(A) 2020-21 Limit	(B) 2021-22 Population Factor	(C) 2021-22 Cost of Living Factor	(D) = (A)*(B)*(C) 2021-22 Limit
FD14519 Newcastle Light District	\$ 183,001	1.0150	1.0573	\$ 196,389
FD14521 Penryn Light District	153,719	1.0150	1.0573	164,965
FD14532 CSA 28 Z3 Foresthill Light	147,817	1.0150	1.0573	158,631
FD14533 CSA 28 Z04A1 Lakeshore Lights	97,774	1.0150	1.0573	104,927
FD14534 CSA 28 Z6 Sheridan N/Ent (Fire)	1,012,575	1.0150	1.0573	1,086,654
FD14537 CSA 28 Z11 Sabre City Rec-Lnscp	501,588	1.0150	1.0573	538,284
FD14538 CSA 28 Z15 Golden Oaks Roads	527,446	1.0150	1.0573	566,034
FD14633 CSA 28 Z165 Dry Creek Fire	2,175,516	1.0150	1.0573	2,334,676
FD14654 CSA 28 Z193 North Auburn/Ophir Fire	4,532,043	1.0150	1.0573	4,863,605
FD21002 Sewer Maintenance District #3 Folsom Lake	366,139	1.0150	1.0573	392,926
<b>Total</b>	<b>\$ 9,697,618</b>			<b>\$ 10,407,091</b>

