

**RESOLUTION NO. 25- 9028**

**A Resolution establishing Fiscal Year 2025/2026 Appropriation limits under Article XIII B of the California Constitution, and establishing period for contesting such limits for Plumas County and Board of Supervisors governed Special Districts**

**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 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**, using the percentage change in California Per Capita Income, rather than using the change in the Local Assessment roll from the preceding year due to the addition of non-residential new construction, provides the higher appropriation limit; and

**WHEREAS**, the Auditor/Controller of Plumas County has computed the appropriations limit for the fiscal year 2025/2026  
; and has prepared the applicable statements showing the calculation, and such statements are available for public review.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Supervisors, County of Plumas, State of California, selects the percentage change in California Per Capita Income and the percentage change in the population of the contiguous counties methodology for use in calculating its appropriation limit for the fiscal year 2025/2026; and

**BE IT FURTHER RESOLVED** that the appropriations limit for Plumas County and Board-governed Special Districts are hereby established as follows and that the limit may be adjusted at a later date in accordance with Sections 3 and 11 of Article XIII B of the California Constitution:

|                     |               |
|---------------------|---------------|
| Plumas County       | \$ 43,404,817 |
| Quincy Lighting     | \$ 162,699    |
| CSA #11 (Ambulance) | \$ 87,827     |
| Beckwourth CSA      | \$ 25,293     |

**BE IT FURTHER RESOLVED** that any judicial action or proceeding to attach, review, set aside, void, or annul the appropriations limits established by this resolution shall be commenced within 45 days from the date of this resolution in accordance with Division 9 of the Government Code.

**RESOLUTION NO. 25- 9028**

The foregoing, Resolution No. 25- 9028 was duly passed and adopted by the Board of Supervisors of Plumas County, State of California, at a regular meeting of said Board held on the 17th day of June 2025 by the following vote:

**AYES:** Hall, Goss, Engel, McGown, Ceresola

**NOES:**

**ABSENT:**

  
Chair, Board of Supervisors

**ATTEST:**

  
Clerk of the Board of Supervisors

Approved as to form:

  
Joshua Breehtel, Attorney  
County Counsel's Office

**Plumas County**  
**Prop 4 Calculations**  
**January 1, 2025 to January 1, 2026**

|  |  |
|--|--|
| California Department of Finance Per Capita<br>Percentage change over prior year | $\frac{6.44}{100} + \frac{100}{100} = 1.0644$ <sup>1</sup> |
| Plumas County<br>Population Percentage Change                                    | $\frac{0.44}{100} + \frac{100}{100} = 1.0044$ <sup>2</sup> |
| <b>Calculation of Factor for FY 2025/26</b>                                      | <b>1.0691</b> <sup>1 x 2</sup>                             |

|                      |
|----------------------|
| <b>Plumas County</b> |
|----------------------|

**Prop 4 Spending Limit-Revision  
FY 2025/26**

*Growth Factor:*

|                                 |               |
|---------------------------------|---------------|
| Per Capita Personal Income      |               |
| Change from Prior Year          | 1.0644        |
| X                               |               |
| Population Growth from          |               |
| 01/01/25-01/01/26               | 1.0044        |
| <u>Growth Factor FY 2025/26</u> | <u>1.0691</u> |

FY 2024/25 Prop 4 Spending Limit      \$ 40,599,399

|   |                      |
|---|----------------------|
| <b>FY 2025/26 Prop 4 Spending Limit</b> | <b>\$ 43,404,817</b> |
|---|----------------------|



**Martee Nieman**  
**Auditor / Controller**

\$ 43,404,817  
\$ 0

|                        |
|------------------------|
| <b>Quincy Lighting</b> |
|------------------------|

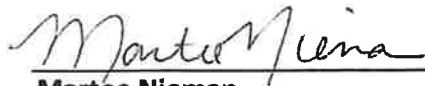
**Prop 4 Spending Limit-Revision  
FY 2025/26**

*Growth Factor:*

|                                 |               |
|---------------------------------|---------------|
| Per Capita Personal Income      |               |
| Change from Prior Year          | 1.0644        |
| <b>X</b>                        |               |
| Population Growth from          |               |
| 01/01/25-01/01/26               | 1.0044        |
| <b>Growth Factor FY 2025/26</b> | <b>1.0691</b> |

|                                  |    |         |
|----------------------------------|----|---------|
| FY 2024/25 Prop 4 Spending Limit | \$ | 152,183 |
|----------------------------------|----|---------|

|   |           |                |
|---|-----------|----------------|
| <b>FY 2025/26 Prop 4 Spending Limit</b> | <b>\$</b> | <b>162,699</b> |
|---|-----------|----------------|



**Martee Nieman**  
**Auditor / Controller**

|  |    |         |
|--|----|---------|
|  | \$ | 162,699 |
|  | \$ | (0)     |

|                |
|----------------|
| <b>CSA #11</b> |
|----------------|


**Prop 4 Spending Limit-Revision  
FY 2025/26**

*Growth Factor:*

|                            |        |
|----------------------------|--------|
| Per Capita Personal Income |        |
| Change from Prior Year     | 1.0644 |
| <b>X</b>                   |        |
| Population Growth from     |        |
| 01/01/25-01/01/26          | 1.0044 |
| <hr/>                      |        |
| Growth Factor FY 2025/26   | 1.0691 |

|                                  |           |
|----------------------------------|-----------|
| FY 2024/25 Prop 4 Spending Limit | \$ 82,151 |
|----------------------------------|-----------|

|   |                  |
|---|------------------|
| <b>FY 2025/26 Prop 4 Spending Limit</b> | <b>\$ 87,827</b> |
|---|------------------|

  
 \_\_\_\_\_  
**Martee Nieman**  
**Auditor / Controller**

|  |           |
|--|-----------|
|  | \$ 87,827 |
|  | \$ 0      |

|                       |
|-----------------------|
| <b>Beckwourth CSA</b> |
|-----------------------|

**Prop 4 Spending Limit-Revision  
FY 2025/26**

*Growth Factor:*

|                            |        |
|----------------------------|--------|
| Per Capita Personal Income |        |
| Change from Prior Year     | 1.0644 |
| X                          |        |
| Population Growth from     |        |
| 01/01/25-01/01/26          | 1.0044 |
| Growth Factor FY 2025/26   | 1.0691 |

|                                  |    |        |
|----------------------------------|----|--------|
| FY 2024/25 Prop 4 Spending Limit | \$ | 23,659 |
|----------------------------------|----|--------|

|   |           |               |
|---|-----------|---------------|
| <b>FY 2025/26 Prop 4 Spending Limit</b> | <b>\$</b> | <b>25,293</b> |
|---|-----------|---------------|



**Martee Nieman**  
**Auditor / Controller**

|    |        |
|----|--------|
| \$ | 25,293 |
| \$ | 0      |



May 2025

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code Section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2025-26 appropriations limit. Attachment B provides the city and unincorporated county population percentage change along with the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code Section 2228 provides additional information regarding the appropriations limit. Article XIII B, Section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code Section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2025.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE STEPHENSHAW  
Director  
By:

ERIKA LI  
Chief Deputy Director

Attachment



- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

| Per Capita Personal Income |                                      |
|----------------------------|--------------------------------------|
| Fiscal Year<br>(FY)        | Percentage change<br>over prior year |
| 2025-26                    | 6.44                                 |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

**2025-26:**

Per Capita Cost of Living Change = 6.44 percent  
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio:  $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio:  $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26:  $1.0644 \times 1.0028 = 1.0674$

**California Department of Finance  
Demographic Research Unit**

**Population Data for Price and Population Letter**

**Population and Excluded Population for January 1, 2024 and January 1, 2025**

Released: May 1, 2025

**Table of Contents (links to internal worksheets)**

[Attachment B](#)

[Attachment C](#)

**For more information:**

<https://dof.ca.gov/forecasting/demographics/estimates-e1/>

**Data Prepared by:**

Demographic Research Unit  
California Department of Finance  
e-mail: [ficalpop@dof.ca.gov](mailto:ficalpop@dof.ca.gov)  
phone: 916-323-4086

**FISCAL YEAR 2025-26**

|              |                 |       |           |           |           |
|--------------|-----------------|-------|-----------|-----------|-----------|
| County Total | Alameda         | 0.31  | 1,655,644 | 1,660,751 | 1,662,482 |
| County Total | Alpine          | -0.42 | 1,181     | 1,176     | 1,177     |
| County Total | Amador          | -1.34 | 36,131    | 35,646    | 39,563    |
| County Total | Butte           | -0.17 | 207,873   | 207,525   | 207,525   |
| County Total | Calaveras       | -0.23 | 44,768    | 44,666    | 44,722    |
| County Total | Colusa          | -0.30 | 22,093    | 22,026    | 22,026    |
| County Total | Contra Costa    | 0.00  | 1,158,165 | 1,158,141 | 1,158,225 |
| County Total | Del Norte       | -1.32 | 24,802    | 24,475    | 26,544    |
| County Total | El Dorado       | 0.08  | 190,512   | 190,663   | 190,770   |
| County Total | Fresno          | 0.84  | 1,022,826 | 1,031,466 | 1,037,053 |
| County Total | Glenn           | 1.35  | 28,979    | 29,369    | 29,369    |
| County Total | Humboldt        | -0.22 | 133,591   | 133,298   | 133,817   |
| County Total | Imperial        | 0.98  | 179,096   | 180,854   | 186,499   |
| County Total | Inyo            | -0.27 | 18,792    | 18,742    | 18,800    |
| County Total | Kern            | 0.74  | 902,508   | 909,213   | 923,961   |
| County Total | Kings           | 1.88  | 135,091   | 137,628   | 154,015   |
| County Total | Lake            | -0.24 | 67,325    | 67,166    | 67,254    |
| County Total | Lassen          | 1.82  | 24,001    | 24,438    | 28,716    |
| County Total | Los Angeles     | 0.30  | 9,836,291 | 9,865,367 | 9,876,811 |
| County Total | Madera          | 0.58  | 156,460   | 157,361   | 162,599   |
| County Total | Marin           | 0.14  | 251,013   | 251,363   | 254,550   |
| County Total | Mariposa        | -0.21 | 16,897    | 16,861    | 16,917    |
| County Total | Mendocino       | 0.03  | 89,750    | 89,777    | 89,827    |
| County Total | Merced          | 0.43  | 290,587   | 291,832   | 293,080   |
| County Total | Modoc           | -0.21 | 8,509     | 8,491     | 8,491     |
| County Total | Mono            | -1.59 | 12,792    | 12,588    | 12,684    |
| County Total | Monterey        | 0.15  | 422,742   | 423,387   | 438,831   |
| County Total | Napa            | 0.56  | 133,710   | 134,461   | 136,124   |
| County Total | Nevada          | -0.54 | 100,841   | 100,295   | 100,354   |
| County Total | Orange          | 0.17  | 3,169,873 | 3,175,233 | 3,175,427 |
| County Total | Placer          | 0.24  | 420,436   | 421,446   | 421,446   |
| County Total | Plumas          | 0.44  | 18,802    | 18,885    | 18,885    |
| County Total | Riverside       | 0.27  | 2,482,611 | 2,489,360 | 2,495,640 |
| County Total | Sacramento      | 0.50  | 1,591,701 | 1,599,700 | 1,604,745 |
| County Total | San Benito      | 0.46  | 66,514    | 66,822    | 66,822    |
| County Total | San Bernardino  | 0.44  | 2,172,385 | 2,181,846 | 2,207,424 |
| County Total | San Diego       | 0.44  | 3,253,653 | 3,267,913 | 3,330,139 |
| County Total | San Francisco   | -0.39 | 844,789   | 841,467   | 842,027   |
| County Total | San Joaquin     | 0.46  | 800,001   | 803,686   | 805,856   |
| County Total | San Luis Obispo | -0.12 | 276,406   | 276,069   | 279,337   |
| County Total | San Mateo       | 0.07  | 747,647   | 748,196   | 748,337   |
| County Total | Santa Barbara   | 0.63  | 438,575   | 441,339   | 447,132   |
| County Total | Santa Clara     | 0.04  | 1,920,593 | 1,921,435 | 1,922,259 |
| County Total | Santa Cruz      | 0.10  | 263,391   | 263,653   | 263,710   |
| County Total | Shasta          | -0.22 | 180,423   | 180,027   | 180,201   |
| County Total | Sierra          | -0.22 | 3,177     | 3,170     | 3,170     |