

**RESOLUTION NO. 25- 9057**

**A Resolution amending resolution no. 25-9028 for 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	\$ 46,810,910
Quincy Lighting	\$ 175,466
CSA #11 (Ambulance)	\$ 94,719
Beckwourth CSA	\$ 27,278

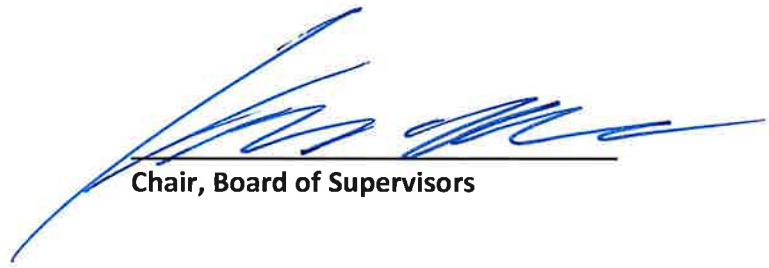
**BE IT FURTHER RESOLVED** that any judicial action or proceeding to attach, review, set aside, void, or annul the appropriations limits established by this resolution shall be commenced within 45 days from the date of this resolution in accordance with Division 9 of the Government Code.

The foregoing, Resolution No. 25- 9057 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 2nd day of **September 2025** by the following vote:

**AYES:** Supervisors: Hall, Goss, Engel, Ceresola, McGowan

**NOES:**

**ABSENT:**



Chair, Board of Supervisors

**ATTEST:**



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Clerk of the Board of Supervisors

Approved as to form:



Joshua Brechtel, Attorney  
County Counsel's Office



Gavin Newsom • Governor  
1021 O Street, Suite 3110 • Sacramento CA 95814 • [www.dof.ca.gov](http://www.dof.ca.gov)

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 (FY)	Percentage change 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:  $1.0644 \times 1.0028 = 1.0674$

**FISCAL YEAR 2025-26**

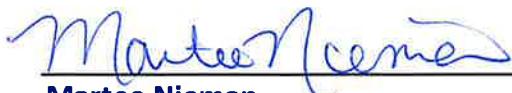
County Total	Alameda	0.31	1,655,644	1,660,751	1,662,482
County Total	Alpine	-0.42	1,181	1,176	1,177
County Total	Amador	-1.34	36,131	35,646	39,563
County Total	Butte	-0.17	207,873	207,525	207,525
County Total	Calaveras	-0.23	44,768	44,666	44,722
County Total	Colusa	-0.30	22,093	22,026	22,026
County Total	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

**Plumas County****Prop 4 Spending Limit-Revision  
FY 2025/26***Growth Factor:*

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

FY 2024/25 Prop 4 Spending Limit      \$ 43,785,343

**FY 2025/26 Prop 4 Spending Limit      \$ 46,810,910**



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

**Quincy Lighting****Prop 4 Spending Limit-Revision  
FY 2025/26***Growth Factor:*

Per Capita Personal Income

Change from Prior Year 1.0644

X

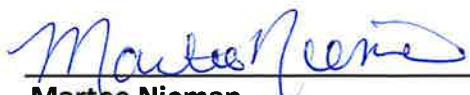
Population Growth from

01/01/25-01/01/26 1.0044

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Growth Factor FY 2025/26 1.0691

FY 2024/25 Prop 4 Spending Limit \$ 164,125

**FY 2025/26 Prop 4 Spending Limit \$ 175,466**

Martee Nieman

Auditor / Controller

CSA #11

**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 \$ 88,597

**FY 2025/26 Prop 4 Spending Limit \$ 94,719**

Martee Nieman

**Martee Nieman**

**Auditor / Controller**

**Beckwourth CSA****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 \$ 25,515

**FY 2025/26 Prop 4 Spending Limit \$ 27,278**  
Martee Nieman

Auditor / Controller