

RESOLUTION NO. 17- 8272

A Resolution establishing Fiscal Year 2017/18 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 2017/2018; 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 2017/2018; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the appropriations limits 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	\$ 34,246,867
Quincy Lighting	\$ 128,372
CSA #11 (Ambulance)	\$ 69,269
Beckwourth CSA	\$ 19,956

BE IT FURTHER RESOLVED, that any judicial action of 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.

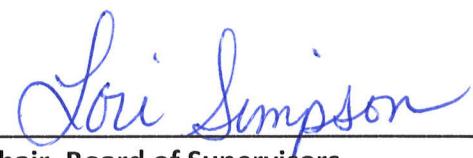
RESOLUTION NO. 17- 8272

The foregoing, Resolution No. 17- 8272 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 18th day of July, 2017 by the following vote:

AYES: SUPERVISORS ENGEL, THRALL, GOSS, SANCHEZ, SIMPSON

NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:



Clerk of the Board of Supervisors

Plumas County

**Prop 4 Spending Limit
FY 2017/18**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0369
X	
Population Growth from	
01/01/16-01/01/17	0.9991
<hr/>	
Growth Factor FY 2017/18	1.0360

FY 2016/17 Prop 4 Spending Limit \$ 33,056,821

FY 2017/18 Prop 4 Spending Limit \$ 34,246,867



Roberta M. Allen, CPA
Auditor / Controller

Quincy Lighting

Prop 4 Spending Limit FY 2017/18

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0369
X	
Population Growth from	
01/01/16-01/01/17	0.9991
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Growth Factor FY 2017/18	1.0360

FY 2016/17 Prop 4 Spending Limit \$ 123,911

FY 2017/18 Prop 4 Spending Limit \$ 128,372



Roberta M. Allen, CPA
Auditor / Controller

CSA #11

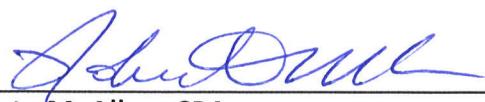
**Prop 4 Spending Limit
FY 2017/18**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0369
X	
Population Growth from	
01/01/16-01/01/17	0.9991
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Growth Factor FY 2017/18	1.0360

FY 2016/17 Prop 4 Spending Limit \$ 66,888

FY 2017/18 Prop 4 Spending Limit \$ 69,296



Roberta M. Allen, CPA
Auditor / Controller

Beckwourth CSA

**Prop 4 Spending Limit
FY 2017/18**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0369
X	
Population Growth from	
<u>01/01/16-01/01/17</u>	<u>0.9991</u>
Growth Factor FY 2017/18	1.0360

FY 2016/17 Prop 4 Spending Limit \$ 19,263

FY 2017/18 Prop 4 Spending Limit \$ 19,956



Roberta M. Allen, CPA
Auditor / Controller

Prop 4 Spending Limits

FY 2017/18

Jurisdiction	County FY 2016/17 Limit	County FY 2017/18 Factor	County FY 2017/18 Limit	District FY 2017/18 Limit
Plumas County	\$ 33,056,821	1.0360	\$ 34,246,867	
Crescent Mills Lighting	\$ -	1.0360	\$ -	
Quincy Lighting	\$ 123,911	1.0360	\$ 128,372	
West Almanor CSD	\$ 761,602	1.0360	\$ 789,020	
CSA #8 Water	\$ -	1.0360	\$ -	
Plumas Eureka CSD	\$ 69,888	1.0360	\$ 72,404	
CSA #11	\$ 66,888	1.0360	\$ 69,296	
Beckwourth CSA	\$ 19,263	1.0360	\$ 19,956	
Indian Valley CSD	\$ 20,004	1.0360	\$ 20,724	
P.C. Flood Control	\$ -	1.0360	\$ -	
Greenhorn Creek CSD	\$ 101,899	1.0360	\$ 105,567	
Prattville-Almanor Fire	\$ 82,675	1.0360	\$ 85,651	
Beckwourth Fire	\$ 43,090	1.0360	\$ 44,641	
Chester Fire	\$ 325,709	1.0360	\$ 337,435	
Crescent Mills Fire	\$ 326,532	1.0360	\$ 338,287	
Graeagle Fire	\$ 175,931	1.0360	\$ 182,265	
Hamilton Branch Fire	\$ 432,130	1.0360	\$ 447,687	
Laporte Fire	\$ 29,336	1.0360	\$ 30,392	
Meadow Valley Fire	\$ 125,267	1.0360	\$ 129,777	
Peninsula Fire	\$ 353,804	1.0360	\$ 366,541	
Quincy Fire	\$ 572,309	1.0360	\$ 592,912	
Sierra Valley Fire	\$ 112,630	1.0360	\$ 116,685	
Indian Valley CSD	\$ 161,235	1.0360	\$ 167,039	
Eastern Plumas Rural Fire	\$ 128,414	1.0360	\$ 133,037	
Chester Cemetery	\$ -	1.0360	\$ -	
Crescent Mills Cemetery	\$ -	1.0360	\$ -	
Cromberg Cemetery	\$ -	1.0360	\$ -	
Greenville Cemetery	\$ -	1.0360	\$ -	
Meadow Valley Cemetery	\$ -	1.0360	\$ -	
Mohawk Valley Cemetery	\$ -	1.0360	\$ -	
Portola Cemetery	\$ -	1.0360	\$ -	
Quincy Cemetery	\$ 343,864	1.0360	\$ 356,243	
Taylorsville Cemetery	\$ -	1.0360	\$ -	
Central Plumas Rec.	\$ 972,333	1.0360	\$ 1,007,337	
Johnsville PU	\$ 134,290	1.0360	\$ 139,124	
Graeagle CSD	\$ 29,146	1.0360	\$ 30,195	
Greenville CSD	\$ 607,337	1.0360	\$ 629,201	
IV Soil Conser.	\$ -	1.0360	\$ -	
La Porte Cemetery	\$ -	1.0360	\$ -	
Air Pollution Control	\$ -	1.0360	\$ -	
CSA #12	\$ -	1.0360	\$ -	
Sierra Valley Ground Water	\$ -	1.0360	\$ -	
Feather River Canyon CSD	\$ -	1.0360	\$ -	
Totals	\$ 39,176,308		\$ 40,586,655	

Plumas County

Prop 4 Calculations

January 1, 2016 to January 1, 2017

California Department of Finance Per Capita	3.69	+	100	=	1.0369	¹
Percentage change over prior year			100			
Plumas County	(0.09)	+	100	=	0.9991	²
Population Percentage Change			100			
Calculation of Factor for FY 2017/18					1.0360	^{1x2}



EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 916-449-9998 ■ www.dof.ca.gov

May 2017

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, requires the Department of Finance (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, 2017, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2017-18. 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 2017-18 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides 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. The 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 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. 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, 2017.**

Please Note: Prior year's city population estimates may be revised.

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

MICHAEL COHEN
Director
By:

AMY M. COSTA
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 2017-18 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2017-18	3.69

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2017-18 appropriation limit.

2017-18:

Per Capita Cost of Living Change = 3.69 percent
Population Change = 0.85 percent

Per Capita Cost of Living converted to a ratio:

$$\frac{3.69 + 100}{100} = 1.0369$$

Population converted to a ratio:

$$\frac{0.85 + 100}{100} = 1.0085$$

Calculation of factor for FY 2017-18:

$$1.0369 \times 1.0085 = 1.0457$$

Fiscal Year 2017-18

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2016 to January 1, 2017 and Total Population, January 1, 2017

County City	<u>Percent Change</u> 2016-2017	<u>Population Minus Exclusions</u>		<u>Total Population</u> 1-1-2017
		1-1-16	1-1-17	
Plumas				
Portola	-0.28	2,133	2,127	2,127
Unincorporated	-0.07	17,704	17,692	17,692
County Total	-0.09	19,837	19,819	19,819

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.