RESOLUTION NO. ~~17~~- 18-8311

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

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	$ 33,927,975
Quincy Lighting	$ 127,176
CSA #11 (Ambulance)	$ 68,651
Beckwourth CSA	$ 19,771

BE IT FURTHER RESOLVED, that this resolution amends and supersedes resolution No 17-8272 passed and adopted on the 18th day of July 2017,

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~~- 18-8311

The foregoing, Resolution No. ~~17~~- 18-8311 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 6th day of February 2018 by the following vote:

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

NOES: NONE

ABSENT: NONE

Chair, Board of Supervisors

ATTEST:

Clerk of the Board of Supervisors

Plumas County

Prop 4 Spending Limit-Revision
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
Growth Factor FY 2017/18	1.0360
FY 2016/17 Prop 4 Spending Limit	$ 32,749,011
FY 2017/18 Prop 4 Spending Limit	**$ 33,927,975**

Roberta M. Allen, CPA
Auditor / Controller

Quincy Lighting

Prop 4 Spending Limit-Revision
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
Growth Factor FY 2017/18		1.0360
FY 2016/17 Prop 4 Spending Limit	$	122,757
FY 2017/18 Prop 4 Spending Limit	**$**	**127,176**

Roberta M. Allen, CPA
Auditor / Controller

CSA #11

Prop 4 Spending Limit-Revision
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
Growth Factor FY 2017/18		1.0360
FY 2016/17 Prop 4 Spending Limit	$	66,265
FY 2017/18 Prop 4 Spending Limit	**$**	**68,651**

Roberta M. Allen, CPA
Auditor / Controller

Beckwourth CSA

Prop 4 Spending Limit-Revision
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
Growth Factor FY 2017/18		1.0360
FY 2016/17 Prop 4 Spending Limit	$	19,084
FY 2017/18 Prop 4 Spending Limit	**$**	**19,771**

Roberta M. Allen, CPA
Auditor / Controller

Prop 4 Spending Limits-Revision
FY 2017/18

Juristiction	County FY 2016/17 Revision Limit	County FY 2017/18 Factor	County FY 2017/18 Limit	District FY 2017/18 Limit
Plumas County	$ 32,749,011	1.0360	$ 33,927,975	
Crescent Mills Lighting	$ -	1.0360	$ -	
Quincy Lighting	$ 122,757	1.0360	$ 127,176	
West Almanor CSD	$ 754,510	1.0360	$ 781,672	
CSA #8 Water	$ -	1.0360	$ -	
Plumas Eureka CSD	$ 69,238	1.0360	$ 71,731	
CSA #11	$ 66,265	1.0360	$ 68,651	
Beckwourth CSA	$ 19,084	1.0360	$ 19,771	
Indian Valley CSD	$ 19,818	1.0360	$ 20,531	
P.C. Flood Control	$ -	1.0360	$ -	
Greenhorn Creek CSD	$ 100,950	1.0360	$ 104,584	
Prattville-Almanor Fire	$ 81,906	1.0360	$ 84,855	
Beckwourth Fire	$ 42,689	1.0360	$ 44,226	
Chester Fire	$ 322,676	1.0360	$ 334,292	
Crescent Mills Fire	$ 323,492	1.0360	$ 335,138	
Graeagle Fire	$ 174,293	1.0360	$ 180,568	
Hamilton Branch Fire	$ 428,106	1.0360	$ 443,518	
Laporte Fire	$ 29,063	1.0360	$ 30,109	
Meadow Valley Fire	$ 124,101	1.0360	$ 128,569	
Peninsula Fire	$ 350,510	1.0360	$ 363,128	
Quincy Fire	$ 566,980	1.0360	$ 587,391	
Sierra Valley Fire	$ 111,581	1.0360	$ 115,598	
Indian Valley CSD	$ 159,734	1.0360	$ 165,484	
Eastern Plumas Rural Fire	$ 127,219	1.0360	$ 131,799	
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	$ 340,662	1.0360	$ 352,926	
Taylorsville Cemetery	$ -	1.0360	$ -	
Central Plumas Rec.	$ 963,279	1.0360	$ 997,957	
Johnsville PU	$ 133,039	1.0360	$ 137,828	
Graeagle CSD	$ 28,874	1.0360	$ 29,913	
Greenville CSD	$ 601,682	1.0360	$ 623,343	
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	$ 38,811,519		$ 40,208,733	

Prop 4 Spending Limits-Prior
FY 2017/18

Juristiction	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 Percentage change over prior year	$\frac{3.69 + 100}{100}$	= 1.0369	1
Plumas County Population Percentage Change	$\frac{(0.09) + 100}{100}$	= 0.9991	2
Calculation of Factor for FY 2016/17		**1.0360**	*1 x 2*

DEPARTMENT OF FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. ▪ GOVERNOR
STATE CAPITOL ▪ ROOM 1145 ▪ SACRAMENTO CA ▪ 95814-4998 ▪ 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 x 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	Percent Change 2016-2017	--- Population Minus Exclusions --- 1-1-16	 1-1-17	Total Population 1-1-2017
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.

Plumas County Auditor/Controller
Appropriations Limit Factors for Plumas County

FY	Per Capita Personal Income	Population Change	Appropriations Limit Factor
00/01	4.91	0.20	1.0512
01/02	7.82	0.35	1.0820
02/03	-1.27	0.69	0.9941
03/04	2.31	-0.40	1.0190
04/05	3.28	0.54	1.0384
05/06	5.26	0.81	1.0611
06/07	3.96	0.02	1.0398
07/08	4.42	-0.07	1.0435
08/09	4.29	-0.11	1.0418
09/10	0.62	-0.74	0.9988
10/11	-2.54	-0.84	0.9664
11/12	2.51	-0.10	1.0241
12/13	3.77	-0.92	1.0282
13/14	5.12	-0.28	1.0483
14/15	-0.23	-1.28	0.9849
15/16	3.82	-0.62	1.0318
16/17	5.37	-0.04	1.0533
17/18	3.69	-0.09	1.0360

PLUMAS COUNTY
SOURCE OF FINANCING
FY 2016/17

		A	B	C	D
	DESCRIPTION	ESTIMATED REVENUE	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES	ALLOCABLE
	Taxes	$ 16,073,636.14	$ 16,073,636.14	$ 0.00	$ 0.00
	Licenses, Permits & Franchise	$ 876,241.46	$ 0.00	$ 876,241.46	$ 0.00
	Fines, Forfeitures & Penalties	$ 270,405.57	$ 0.00	$ 270,405.57	$ 0.00
E	Interest Earning	$ 287,786.46	$ 0.00	$ 0.00	$ 287,786.46
	Rents & concessions	$ 609,299.75	$ 0.00	$ 609,299.75	$ 0.00
	All Other State / Federal Aid	$ 30,200,684.47	$ 0.00	$ 30,200,684.47	$ 0.00
	Charges for Service	$ 4,704,842.45	$ 0.00	$ 4,704,842.45	$ 0.00
	Other Revenue	$ 3,995,938.45	$ 0.00	$ 3,995,938.45	$ 0.00
	TOTAL REVENUE	$ 57,018,834.75	$ 16,073,636.14	$ 40,657,412.15	$ 287,786.46

SUM OF YTD RECEIPTS	
PROP 4 GROUP	TOTAL
F	270,405.57
FS	30,200,684.47
I	287,786.46
L	876,241.46
M	3,995,938.45
R	609,299.75
S	4,704,842.45
T	16,073,636.14
X	23,447,672.81
TOTAL	$ 80,466,507.56

Total Revenue	$ 57,018,834.75	A	
Less Interest	$ (287,786.46)	E	
NET REVENUE	$ 56,731,048.29	F	*A + E*
Total Proceeds of Taxes	$ 16,073,636.14	B	
Divided by Net Revenue	$ 0.28	G	*B ÷ F*
Total Allocable	$ 287,786.46	D	
Percent of Interest Equals	$ 81,538.68	H	*D X G*
Total Proceeds of Taxes	$ 16,073,636.14	B	
Plus Interest Attributable	81,538.68	H	
AMOUNT SUBJECT TO LIMIT	**$ 16,155,174.82**	I	*B + H*

PLUMAS COUNTY
SOURCE OF FINANCING
FY 2015/16

		A	B	C	D
	DESCRIPTION	ESTIMATED REVENUE	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES	ALLOCABLE
T	Taxes	$ 16,826,584.60	$ 16,826,584.60	$ 0.00	$ 0.00
L	Licenses, Permits & Franchise	$ 784,409.80	$ 0.00	$ 784,409.80	$ 0.00
F	Fines, Forfeitures & Penalties	$ 245,597.77	$ 0.00	$ 245,597.77	$ 0.00
I E	Interest Earning	$ 152,692.58	$ 0.00	$ 0.00	$ 152,692.58
R	Rents & concessions	$ 412,161.37	$ 0.00	$ 412,161.37	$ 0.00
FS	All Other State / Federal Aid	$ 34,026,130.37	$ 0.00	$ 34,026,130.37	$ 0.00
S	Charges for Service	$ 4,300,518.17	$ 0.00	$ 4,300,518.17	$ 0.00
M	Other Revenue	$ 3,412,760.64	$ 0.00	$ 3,412,760.64	$ 0.00
*	TOTAL REVENUE	$ 60,160,855.30	$ 16,826,584.60	$ 43,181,578.12	$ 152,692.58

*	Total Revenue	$ 60,160,855.30	A	
I	*Less* Interest	$ (152,692.58)	E	
~	NET REVENUE	$ 60,008,162.72	F	*A + E*
T	Total Proceeds of Taxes	$ 16,826,584.60	B	
	Divided by Net Revenue	$ 0.28	G	*B ÷ F*
	Total Allocable	$ 152,692.58	D	
	Percent of Interest Equals	$ 42,815.75	H	*D X G*
T	Total Proceeds of Taxes	$ 16,826,584.60	B	
	Plus Interest Attributable	42,815.75	H	
	AMOUNT SUBJECT TO LIMIT	**$ 16,869,400.35**	I	*B + H*

SUM OF YTD RECEIPTS	
PROP 4 GROUP	TOTAL
F	245,597.77
FS	34,026,130.37
I	152,692.58
L	784,409.80
M	3,412,760.64
R	412,161.37
S	4,300,518.17
T	16,826,584.60
X	18,483,680.65
TOTAL	$ 78,644,535.95