

RESOLUTION NO. 18- 8342

A Resolution establishing Fiscal Year 2018/19 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 2018/2019; 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 2018/2019; 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	\$ 35,091,705
Quincy Lighting	\$ 131,538
CSA #11 (Ambulance)	\$ 71,006
Beckwourth CSA	\$ 20,449

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.

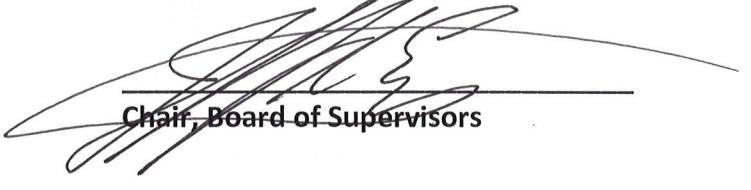
RESOLUTION NO. 18- 8342

The foregoing, Resolution No. 18- 8342 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 12th day of June 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



EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ www.dof.ca.gov

May 2018

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, 2018, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2018-19**. 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 2018-19 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. 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, 2018.**

Please Note: The 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 2018-19 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2018-19	3.67

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2018-19 appropriation limit.

2018-19:

Per Capita Cost of Living Change = 3.67 percent
Population Change = 0.78 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.67 + 100}{100} = 1.0367$

Population converted to a ratio: $\frac{0.78 + 100}{100} = 1.0078$

Calculation of factor for FY 2018-19: $1.0367 \times 1.0078 = 1.0448$

Fiscal Year 2018-19

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2017 to January 1, 2018

County	Percent Change 2017-18	--- Population Minus Exclusions ---	
		1-1-17	1-1-18
Napa			
Incorporated	0.47	114,345	114,879
County Total	-0.29	139,596	139,194
Nevada			
Incorporated	1.26	32,538	32,948
County Total	0.55	98,539	99,078
Orange			
Incorporated	0.63	3,071,882	3,091,083
County Total	0.69	3,198,224	3,220,361
Placer			
Incorporated	2.08	270,599	276,219
County Total	1.66	383,173	389,532
Plumas			
Incorporated	-0.46	2,171	2,161
County Total	-0.23	19,818	19,773
Riverside			
Incorporated	1.33	1,994,814	2,021,349
County Total	1.40	2,373,708	2,406,947
Sacramento			
Incorporated	1.28	923,962	935,777
County Total	1.08	1,508,279	1,524,575
San Benito			
Incorporated	0.59	38,349	38,576
County Total	0.37	56,879	57,088
San Bernardino			
Incorporated	0.91	1,826,149	1,842,845
County Total	0.95	2,126,520	2,146,636

*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

Prop 4 Calculations

January 1, 2017 to January 1, 2018

California Department of Finance Per Capita	3.67	+	100	=	1.0367	¹
Percentage change over prior year			100			
Plumas County	(0.23)	+	100	=	0.9977	²
Population Percentage Change			100			
Calculation of Factor for FY 2018/19					1.0343	^{1 x 2}

Fiscal Year 2018-19

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2017 to January 1, 2018 and Total Population, January 1, 2018

County City	<u>Percent Change</u> 2017-2018	<u>--- Population Minus Exclusions ---</u> 1-1-17	<u>1-1-18</u>	<u>Total Population</u> 1-1-2018
Plumas				
Portola	-0.46	2,171	2,161	2,161
Unincorporated	-0.20	17,647	17,612	17,612
County Total	-0.23	19,818	19,773	19,773

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

Prop 4 Spending Limits-Revision

FY 2018/19

Jurisdiction	County FY 2017/18 Limit	County FY 2018/19 Factor	County FY 2018/19 Limit	District FY 2018/19 Limit
Plumas County	\$ 33,927,975	1.0343	\$ 35,091,705	
Crescent Mills Lighting	\$ -	1.0343	\$ -	
Quincy Lighting	\$ 127,176	1.0343	\$ 131,538	
West Almanor CSD	\$ 781,672	1.0343	\$ 808,483	
CSA #8 Water	\$ -	1.0343	\$ -	
Plumas Eureka CSD	\$ 71,731	1.0343	\$ 74,191	
CSA #11	\$ 68,651	1.0343	\$ 71,006	
Beckwourth CSA	\$ 19,771	1.0343	\$ 20,449	
Indian Valley CSD	\$ 20,531	1.0343	\$ 21,235	
P.C. Flood Control	\$ -	1.0343	\$ -	
Greenhorn Creek CSD	\$ 104,584	1.0343	\$ 108,171	
Prattville-Almanor Fire	\$ 84,855	1.0343	\$ 87,766	
Beckwourth Fire	\$ 44,226	1.0343	\$ 45,743	
Chester Fire	\$ 334,292	1.0343	\$ 345,758	
Crescent Mills Fire	\$ 335,138	1.0343	\$ 346,633	
Graeagle Fire	\$ 180,568	1.0343	\$ 186,761	
Hamilton Branch Fire	\$ 443,518	1.0343	\$ 458,731	
Laporte Fire	\$ 30,109	1.0343	\$ 31,142	
Meadow Valley Fire	\$ 128,569	1.0343	\$ 132,979	
Peninsula Fire	\$ 363,128	1.0343	\$ 375,583	
Quincy Fire	\$ 587,391	1.0343	\$ 607,539	
Sierra Valley Fire	\$ 115,598	1.0343	\$ 119,563	
Indian Valley CSD	\$ 165,484	1.0343	\$ 171,160	
Eastern Plumas Rural Fire	\$ 131,799	1.0343	\$ 136,320	
Chester Cemetery	\$ -	1.0343	\$ -	
Crescent Mills Cemetery	\$ -	1.0343	\$ -	
Cromberg Cemetery	\$ -	1.0343	\$ -	
Greenville Cemetery	\$ -	1.0343	\$ -	
Meadow Valley Cemetery	\$ -	1.0343	\$ -	
Mohawk Valley Cemetery	\$ -	1.0343	\$ -	
Portola Cemetery	\$ -	1.0343	\$ -	
Quincy Cemetery	\$ 352,926	1.0343	\$ 365,031	
Taylorsville Cemetery	\$ -	1.0343	\$ -	
Central Plumas Rec.	\$ 997,957	1.0343	\$ 1,032,187	
Johnsville PU	\$ 137,828	1.0343	\$ 142,556	
Graeagle CSD	\$ 29,913	1.0343	\$ 30,939	
Greenville CSD	\$ 623,343	1.0343	\$ 644,724	
IV Soil Conser.	\$ -	1.0343	\$ -	
La Porte Cemetery	\$ -	1.0343	\$ -	
Air Pollution Control	\$ -	1.0343	\$ -	
CSA #12	\$ -	1.0343	\$ -	
Sierra Valley Ground Water	\$ -	1.0343	\$ -	
Feather River Canyon CSD	\$ -	1.0343	\$ -	
Totals	\$ 40,208,733		\$ 41,587,893	

Plumas County

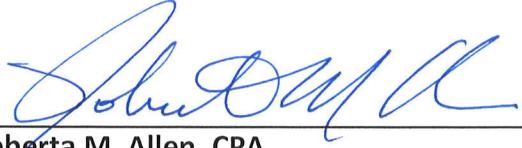
**Prop 4 Spending Limit-Revision
FY 2018/19**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0367
X	
Population Growth from	
01/01/17-01/01/18	0.9977
Growth Factor FY 2018/19	1.0343

FY 2017/18 Prop 4 Spending Limit \$ 33,927,975

FY 2018/19 Prop 4 Spending Limit \$ 35,091,705


Roberta M. Allen, CPA
Auditor / Controller

5/9/18

Quincy Lighting

Prop 4 Spending Limit-Revision FY 2018/19

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0367
X	
Population Growth from	
01/01/17-01/01/18	0.9977
Growth Factor FY 2018/19	1.0343

FY 2017/18 Prop 4 Spending Limit \$ 127,176

FY 2018/19 Prop 4 Spending Limit \$ 131,538



5/9/18

Roberta M. Allen, CPA
Auditor / Controller

CSA #11

**Prop 4 Spending Limit-Revision
FY 2018/19**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0367
X	
Population Growth from	
<u>01/01/17-01/01/18</u>	0.9977
Growth Factor FY 2018/19	1.0343

FY 2017/18 Prop 4 Spending Limit \$ 68,651

FY 2018/19 Prop 4 Spending Limit \$ 71,006


Roberta M. Allen, CPA

Auditor / Controller

5/9/18

Beckwourth CSA

**Prop 4 Spending Limit-Revision
FY 2018/19**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0367
X	
Population Growth from	
<u>01/01/17-01/01/18</u>	0.9977
Growth Factor FY 2018/19	1.0343

FY 2017/18 Prop 4 Spending Limit \$ 19,771

FY 2018/19 Prop 4 Spending Limit \$ 20,449


Roberta M. Allen, CPA
Auditor / Controller