

**RESOLUTION NO. 19- 8430**

**A RESOLUTION ADOPTING THE BASIC TAX RATE FOR PLUMAS COUNTY AND THE RATES FOR  
THE PLUMAS UNIFIED SCHOOL DISTRICT AND THE PLUMAS DISTRICT HOSPITAL BONDS FOR  
FISCAL YEAR 2019/20**

**WHEREAS**, Government Code §29100 requires that the tax rates be set and approved by the Board of Supervisors.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Supervisors, County of Plumas, State of California, as follows:

The ad valorem property tax rate for Plumas County is 1% of the assessed value (\$1,000.00 per \$100,000 of assessed value) for the 2019/20 year, tax year 2019, with the bond rates to be ADDED to the 1% rate as follows:

The additional tax rates for the **Plumas Unified School District Bond** for Secured Assessed Values

Measure A: 0.03170% (\$31.70 per \$100,000 of assessed value)

Measure B: 0.07787% (\$77.87 per \$100,000 of assessed value)

The additional tax rates for the **Plumas Unified School District Bond** for Unsecured Assessed Values

Measure A: 0.03033% (\$30.33 per \$100,000 of assessed value)

Measure B: 0.05229% (\$52.29 per \$100,000 of assessed value)

The additional tax rates for the **Plumas District Hospital Bond**, as calculated and approved, by resolution No. 2019.3, by the Plumas District Hospital's Board, are affixed at **0.02732%** of the Secured assessed value (\$27.32 per \$100,000 of assessed value) and 0.03455% of the Unsecured assessed value for the fiscal year 2019/20 tax year 2019.

The additional tax rates for the Plumas Unified School District and Plumas District Hospital Bonds is affixed at 0.11652% (\$116.52 per \$100,000 of assessed value) of the assessed value of the Unitary/State Board Roll for the fiscal year 2019/20, tax year 2019.

The foregoing, Resolution No. 19-8430 was duly passed and adopted by the Board of Supervisors of the County of Plumas, State of California, at a regular meeting of said Board held on the 17<sup>th</sup> day of September, 2019  
by the following vote:

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

**NOES:** NONE

**ABSENT:** NONE



Chair, Board of Supervisors

ATTEST:



Nancy Daltono

Clerk of the Board of Supervisors

Approved as to form:



9/10/19

Gretchen Stuhr  
Deputy Plumas County Counsel

**PLUMAS COUNTY**  
**DEBT SERVICE**

**Measure A & B School Bonds**

**FY 2019/20 Tax Year 2019**

w/PDH Resolution 2019-3

FY 2019/20 Bond Debt Requirement	\$ 4,521,655.20	1 Reserves:	
Unitary portion of Debt Service	\$ 626,117.38	2	
Total Debt	\$ 4,521,655.20		
Total to add to Reserve	\$ 100,000.00	3	
Unitary Portion	\$ (626,117.38)		
Unsecured Portion	\$ (81,515.74)		
<b>Total Debt for Secured</b>	<b>\$ 3,914,022.08</b>		
Total Unsecured Value	\$ 114,326,133.00	4	
Minus 13.7% Delinquent Rate	\$ (15,662,680.22)	note: historical delq rate 2004	
Unsecured Rate (Prior Year Sec Rate)		0.08262% 5 note: was FY18/19 Secured Bond Rate	
Unsecured Portion	\$ 81,515.74		
Total Secured / Utility Value	\$ 3,691,526,957.00	6	
Plus HOE	\$ 28,114,881.00	7	
Minus 4% Delinquent Rate	\$ (147,661,078.28)		
<b>Total Value to collect on</b>	<b>\$ 3,571,980,759.72</b>		
Secured Debt Service	\$ 3,914,022.08		3,181,818.21
<b>FY 2019/20 Secured Bond Rate</b>	<b>0.10958%</b>		\$ 109.58
FY19/20 w/o 2016 GO	0.03170%		\$ 31.70
FY19/20 2016 GO only	0.07787%		0.10957568% \$ 77.87
	0.00000%		109.58

\$ 4,521,655.20  
*Needs to equal total debt  
 requirement on Allocation  
 of Debt Service Revenue*

**PLUMAS COUNTY**  
**DEBT SERVICE**

**Measure A School Bond 2002, 2005 and**  
**2016 Refunding Bonds**

**FY 2019/20 Tax Year 2019**

w/PDH Resolution 2019-3

FY 2019/20 Bond Debt Requirement	\$ 1,291,042.70	1	Reserve Fund	
Unitary portion of Debt Service	\$ 178,771.76	2	Fund 8006 Bal	\$ 442,855.51
Total Debt	\$ 1,291,042.70		Reserve add on	\$ 50,000.00
Reserve _old bond	\$ 50,000.00	3	Use for Bond Pmt	\$ 492,855.51
Unitary Portion	\$ (178,771.76)			
Unsecured Portion	\$ (29,924.63)			
<b>Total Debt for Secured</b>	<b>\$ 1,132,346.31</b>			
Total Unsecured Value	\$ 114,326,133.00	4		
Minus 13.7% Delinquent Rate	\$ (15,662,680.22)		<i>note: historical delq rate 2004</i>	
Unsecured Rate (Prior Year Sec Rate)	0.03033%	5	<i>note: was FY18/19 Secured Bond Rate for Measure A</i>	
<b>Unsecured Portion</b>	<b>\$ 29,924.63</b>		<i>Note: unsecured bond debt sv used for 2016GO</i>	
Total Secured / Utility Value	\$ 3,691,526,957.00	6		
Plus HOE	\$ 28,114,881.00	7	\$ 1,291,042.70	0.00
Minus 4% Delinquent Rate	\$ (147,661,078.28)			
<b>Total Value to collect on</b>	<b>\$ 3,571,980,759.72</b>		<i>Needs to equal total debt requirement on Allocation of Debt Service Revenue</i>	
Secured Debt Service	\$ 1,132,346.31			
<b>FY 2019/20 Secured Bond Rate</b>	<b>0.03170%</b>		\$	31.70

**PLUMAS COUNTY**  
**DEBT SERVICE**

**Measure B School Bond 2016 General**  
**Obligation Bonds Only**

**FY 2019/20 Tax Year 2019**

w/PDH Resolution 2019-3

FY 2019/20 Bond Debt Requirement	\$ 3,230,612.50	1
Unitary portion of Debt Service	\$ 447,345.62	2
Total Debt	\$ 3,230,612.50	3
Total add on in fund from Prior Year for Sinking Fund	\$ 50,000.00	3
Unitary Portion	\$ (447,345.62)	
Unsecured Portion	\$ (51,591.12)	
<b>Total Debt for Secured</b>	<b>\$ 2,781,675.76</b>	
 Total Unsecured Value	\$ 114,326,133.00	4
Minus 13.7% Delinquent Rate	\$ (15,662,680.22)	
Unsecured Rate (Prior Year Sec Rate)	0.05229%	5
<b>Unsecured Portion</b>	<b>\$ 51,591.12</b>	
 Total Secured / Utility Value	\$ 3,691,526,957.00	6
Plus HOE	\$ 28,114,881.00	7
Minus 4% Delinquent Rate	\$ (147,661,078.28)	
<b>Total Value to collect on</b>	<b>\$3,571,980,759.72</b>	
 Secured Debt Service	\$ 2,781,675.76	
<b>FY 2018/19 Secured Bond Rate</b>	<b>0.07787%</b>	

Reserv Fund	
Fund 3029 Bal	\$ 1,025,203.58
Less Deposit to Sinking Fund	\$ (937,882.40)
Balance 6/30/19	87,321.18
Add to Sinking Fund	50,000.00
<b>Ending Balance</b>	<b>137,321.18</b>

*note: historical delq rate 2004*

*note: was FY17/18 secured Bond Rate for Measure B*

\$ 3,230,612.50
<i>Needs to equal total debt requirement on Allocation of Debt Service Revenue</i>

\$ 77.87

**PLUMAS COUNTY****Calculation of Unitary Average Tax Rate  
FY 2019/20 | Tax Year 2019**

w/ PDH Resolution 2019-3

FY 2019/20 Ad Valorem Secured	\$ 3,895,294,973.00	A
Plus Utility	\$ 571,534,716.00	B
Plus HOE	\$ 28,870,881.00	C
<b>Total Secured, Utility, &amp; HOE</b>	<b>\$ 4,495,700,570.00</b>	<b>D</b>
Times the 1% Tax Rate		1.00000%
<b>FY 2018/19 Gross County Wide Tax (Less Unsecured)</b>	<b>\$ 44,957,006.00</b>	
Divided by Secured Ad Valorem (see above 'D')	\$ 4,495,700,570.00	
<b>Unitary Rate - Countywide Tax Divided by Secured Ad Valorem - R&amp;T Code 98.9(b)(1)</b>	<b>1.00000%</b>	
Prior Year Unitary Debt Service Rate		0.13152% F
Countywide Secured (including HOE) Debt Service Levy 2018/19 <i>immediate prior fiscal year</i>	\$ 2,818,838.76	G
Countywide Secured (including HOE) Debt Service Levy 2017/18 <i>(second prior fiscal year)</i>	\$ 3,181,818.24	H
Percentage of Difference Between 2 Preceding Years		88.59207%
<b>Final Unitary Debt Service Tax Rate</b>	<b>0.11652%</b>	
Current Year Unitary Value	\$ 567,566,550.00	E
<b>Current Year Unitary Debt Service Levy</b>	<b>\$ 661,307.52</b>	<b>A1</b>

## PLUMAS COUNTY

## Allocation of Debt Service Revenue

FY 2019/20 | Tax Year 2019

	<i>i</i> data input x	<i>k</i> data input y	<i>m</i>	<i>o</i> data input z/1	<i>q</i> <i>m</i> * <i>o</i>	<i>s</i> calc	<i>t</i> calc z
	<i>Prior Year 18/19</i>						
	Service Revenue	Debt	<i>Prior Year 18/19</i>	Percentage	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
			Unitary Debt Service		Debt Requirement	Unitary Portion	Unitary Allocation
School Bond A	\$ 1,409,690.08		\$ 269,314.80	19.10%	\$ 1,291,042.70	\$ 246,647.76	27.0331%
School Bond B	\$ 2,381,522.49		\$ 458,417.23	19.25%	\$ 3,230,612.50	\$ 621,857.84	67.6456%
Plumas Hospital	\$ 291,079.44		\$ 53,143.98	18.26%	\$ 254,133.90	\$ 46,398.63	5.3213%
School bond A+B	\$ 4,082,292.01		\$ 780,876.01	-	\$ 4,775,789.10	\$ 914,904.23	100.0000%
							\$ 661,307.52
							from A1
							626,117.38

Plumas County Auditor/Controller  
 Bond Debt Calculation for FY19-20

Fund	Measure A		Measure A		Measure B		Measure B	
	8006	8006	3029	3029	2016 GO	2016 GO Feb19	Total	
Due Date	2005 GO	2016 Refunding						
2/1/2020	\$ 54,206.25	\$ 41,964.30	\$ 108,287.50	\$ 496,300.00	\$ 700,758.05			
8/1/2020	\$ 1,054,206.25	\$ 70,964.30	\$ 183,287.50	\$ 1,866,300.00	\$ 3,174,758.05			
2/1/2021	\$ 27,956.25	\$ 41,745.35	\$ 107,537.50	\$ 468,900.00	\$ 646,139.10			
				\$	\$			
Total		\$ 1,136,368.75	\$ 154,673.95	\$ 399,112.50	\$ 2,831,500.00	\$ 4,521,655.20		
			\$ 1,291,042.70		\$ 3,230,612.50	\$ 4,521,655.20		

**PLUMAS HOSPITAL DISTRICT**

**RESOLUTION No. 2019-3**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
PLUMAS HOSPITAL DISTRICT  
GENERAL OBLIGATION BONDS SERIES B  
PROPERTY TAX RATE 2019-2020**

NOW, THEREFORE BE IT RESOLVED that the President and Secretary of the Board of the Plumas Hospital District Board of Directors are hereby authorized and empowered to take all actions necessary or appropriate:

1. To authorize the Plumas County Tax Assessor's office to set the 2019-2020 Property Tax Rate for the Plumas District Hospital General Obligation Bond Series B at 0.0002732

PASSED AND ADOPTED this 12th day of September, 2019 by the following vote:

AYES:      Director Flanigan  
                 Director Kimmel  
                 Director Satterfield  
                 Director Wickman

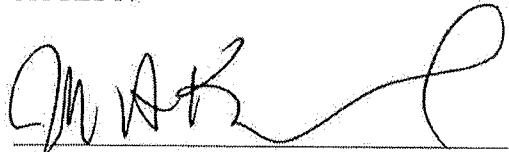
NAYES:      None

ABSENT:      Director Ryback



Valerie Flanigan, Board of Directors  
Plumas Hospital District

ATTEST:



John Kimmel, Board of Directors  
Plumas Hospital District