

RESOLUTION NO. 14- 7979

A Resolution establishing Fiscal Year 2014/15 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 2014/2015; 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 2014/2015; 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	\$ 30,133,570
Quincy Lighting	\$ 112,953
CSA #11 (Ambulance)	\$ 60,973
Beckwourth CSA	\$ 17,560

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.

RECEIVED
JUN 05 2014
Auditors / Risk

PK

RESOLUTION NO. 14-_____

The foregoing, Resolution No. 14-7979 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 17th day of JUNE, 2014 by the following vote:

AYES: SUPERVISORS THRALL, GOSS, SIMPSON, SWOFFORD, KENNEDY

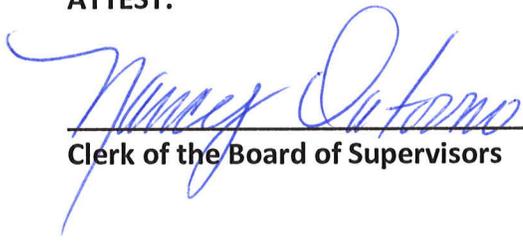
NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:



Clerk of the Board of Supervisors

Plumas County
Prop 4 Calculations
January 1, 2013 to January 1, 2014

California Department of Finance Per Capita Percentage change over prior year	$\frac{(0.23) + 100}{100} = 0.9977$	¹
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Plumas County Population Percentage Change	$\frac{(1.28) + 100}{100} = 0.9872$	²
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Calculation of Factor for FY 2014/15	0.9849	^{1x2} ✓
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**Prop 4 Spending Limits
FY 2014/15**

Jurisdiction	County FY 2013/14 Limit	County FY 2014/15 Factor	County FY 2014/15 Limit	District FY 2014/15 Limit
Plumas County	\$ 30,595,563	0.9849	\$ 30,133,570	
Crescent Mills Lighting	\$ -	0.9849	\$ -	
Quincy Lighting	\$ 114,685	0.9849	\$ 112,953	
West Almanor CSD	\$ 704,897	0.9849	\$ 694,253	
CSA #8 Water	\$ -	0.9849	\$ -	
Plumas Eureka CSD	\$ 64,685	0.9849	\$ 63,708	
CSA #11	\$ 61,908	0.9849	\$ 60,973	
Beckwourth CSA	\$ 17,829	0.9849	\$ 17,560	
Indian Valley CSD	\$ 18,515	0.9849	\$ 18,235	
P.C. Flood Control	\$ -	0.9849	\$ -	
Greenhorn Creek CSD	\$ 94,312	0.9849	\$ 92,888	
Prattville-Almanor Fire	\$ 76,519	0.9849	\$ 75,364	
Beckwourth Fire	\$ 39,882	0.9849	\$ 39,280	
Chester Fire	\$ 301,458	0.9849	\$ 296,906	
Crescent Mills Fire	\$ 302,221	0.9849	\$ 297,657	
Graeagle Fire	\$ 162,832	0.9849	\$ 160,373	
Hamilton Branch Fire	\$ 399,955	0.9849	\$ 393,916	
Laporte Fire	\$ 27,152	0.9849	\$ 26,742	
Meadow Valley Fire	\$ 115,941	0.9849	\$ 114,190	
Peninsula Fire	\$ 327,462	0.9849	\$ 322,517	
Quincy Fire	\$ 529,697	0.9849	\$ 521,699	
Sierra Valley Fire	\$ 104,244	0.9849	\$ 102,670	
Indian Valley CSD	\$ 149,230	0.9849	\$ 146,977	
Eastern Plumas Rural Fire	\$ 118,854	0.9849	\$ 117,059	
Chester Cemetary	\$ -	0.9849	\$ -	
Crescent Mills Cemetery	\$ -	0.9849	\$ -	
Cromberg Cemetery	\$ -	0.9849	\$ -	
Greenville Cemetery	\$ -	0.9849	\$ -	
Meadow Valley Cemetery	\$ -	0.9849	\$ -	
Mohawk Valley Cemetery	\$ -	0.9849	\$ -	
Portola Cemetery	\$ -	0.9849	\$ -	
Quincy Cemetery	\$ 318,262	0.9849	\$ 313,456	
Taylorville Cemetery	\$ -	0.9849	\$ -	
Central Plumas Rec.	\$ 899,937	0.9849	\$ 886,348	
Johnsville PU	\$ 124,291	0.9849	\$ 122,414	
Graeagle CSD	\$ 26,975	0.9849	\$ 26,568	
Greenville CSD	\$ 562,118	0.9849	\$ 553,630	
IV Soil Conser.	\$ -	0.9849	\$ -	
La Porte Cemetery	\$ -	0.9849	\$ -	
Air Pollution Control	\$ -	0.9849	\$ -	
CSA #12	\$ -	0.9849	\$ -	
Sierra Valley Ground Water	\$ -	0.9849	\$ -	
Feather River Canyon CSD	\$ -	0.9849	\$ -	
Totals	\$ 36,259,424		\$ 35,711,906	

Plumas County

**Prop 4 Spending Limit
FY 2014/15**

Growth Factor:

Per Capita Personal Income Change from Prior Year	0.9977
X	
Population Growth from 01/01/13 - 01/01/14	0.9872
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Growth Factor FY 2014/15	0.9849

FY 2013/14 Prop 4 Spending Limit \$ 30,595,563

FY 2014/15 Prop 4 Spending Limit \$ 30,133,570



**Roberta M. Allen, CPA
Auditor / Controller**

Quincy Lighting

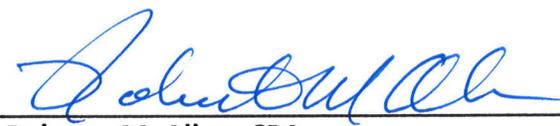
**Prop 4 Spending Limit
FY 2014/15**

Growth Factor:

Per Capita Personal Income Change from Prior Year	0.9977
X	
Population Growth from 01/01/13 - 01/01/14	0.9872
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Growth Factor FY 2014/15	0.9849

FY 2013/14 Prop 4 Spending Limit \$ 114,685

FY 2014/15 Prop 4 Spending Limit \$ 112,953



Roberta M. Allen, CPA

CSA #11

**Prop 4 Spending Limit
FY 2014/15**

Growth Factor:

Per Capita Personal Income Change from Prior Year	0.9977
X	
Population Growth from 01/01/13 - 01/01/14	0.9872
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Growth Factor FY 2014/15	0.9849

FY 2013/14 Prop 4 Spending Limit \$ 61,908

FY 2014/15 Prop 4 Spending Limit \$ 60,973



Roberta M. Allen, CPA
Auditor / Controller

Beckwourth CSA

**Prop 4 Spending Limit
FY 2014/15**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	0.9977
X	
Population Growth from 01/01/13 - 01/01/14	0.9872
Growth Factor FY 2014/15	0.9849

FY 2013/14 Prop 4 Spending Limit \$ 17,829

FY 2014/15 Prop 4 Spending Limit \$ 17,560



**Roberta M. Allen, CPA
Auditor / Controller**



May 2014

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, mandates 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, 2014, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2014-15. 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 2014-15 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides 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. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State 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 issue should be referred to their respective county for clarification, or to their legal representation, or to 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, 2014.**

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:

KEELY M. BOSLER
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 2014-15 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2014-15	-0.23

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2014-15 appropriation limit.

2014-15:

Per Capita Cost of Living Change = -0.23 percent
 Population Change = 0.95 percent

Per Capita Cost of Living converted to a ratio: $\frac{-0.23 + 100}{100} = 0.9977$

Population converted to a ratio: $\frac{0.95 + 100}{100} = 1.0095$

Calculation of factor for FY 2014-15: $0.9977 \times 1.0095 = 1.0072$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2013 to January 1, 2014 and Total Population, January 1, 2014

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
City	2013-2014	1-1-13	1-1-14	1-1-2014
Plumas				
Portola	-1.49	2,012	1,982	1,982
Unincorporated	-1.26	17,377	17,158	17,158
County Total	-1.28	19,389	19,140	19,140

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

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2013 to January 1, 2014

County	<u>Percent Change</u> 2013-14	<u>--- Population</u> 1-1-13	<u>Minus</u>	<u>Exclusions</u> 1-1-14	<u>---</u>
Placer					
Incorporated	1.68	250,045		254,244	
County Total	1.47	360,802		366,115	
Plumas					
Incorporated	-1.49	2,012		1,982	
County Total	-1.28	19,389		19,140	
Riverside					
Incorporated	1.09	1,886,877		1,907,390	
County Total	1.12	2,245,447		2,270,576	
Sacramento					
Incorporated	0.83	874,426		881,696	
County Total	0.76	1,437,887		1,448,791	
San Benito					
Incorporated	0.83	38,264		38,581	
County Total	0.77	57,079		57,517	
San Bernardino					
Incorporated	0.79	1,750,720		1,764,569	
County Total	0.78	2,036,953		2,052,770	
San Diego					
Incorporated	1.26	2,631,041		2,664,112	
County Total	1.23	3,083,107		3,120,897	
San Francisco					
Incorporated	1.29	825,762		836,388	
County Total	1.29	825,762		836,388	
San Joaquin					
Incorporated	0.93	558,164		563,363	
County Total	1.10	699,080		706,770	
San Luis Obispo					
Incorporated	-0.22	152,425		152,095	
County Total	0.09	266,231		266,476	

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