

RESOLUTION NO. 16- 8155

A Resolution establishing Fiscal Year 2016/17 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 2016/2017; 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 2016/2017; 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	\$ 33,056,821
Quincy Lighting	\$ 123,911
CSA #11 (Ambulance)	\$ 66,888
Beckwourth CSA	\$ 19,263

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. 16- 8155

The foregoing, Resolution No. 16- 8155 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 7th day of June, 2016 by the following vote:

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

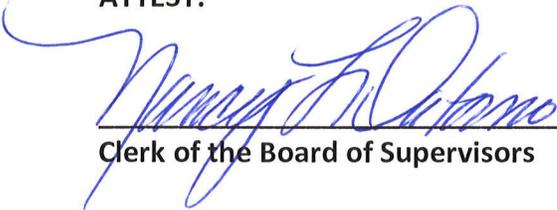
NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:



Clerk of the Board of Supervisors

Plumas County

**Prop 4 Spending Limit
FY 2016/17**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0537
X	
Population Growth from 01/01/15-01/01/16	1.009
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Growth Factor FY 2016/17	1.0632

FY 2015/16 Prop 4 Spending Limit \$ 31,091,818

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



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

Quincy Lighting

**Prop 4 Spending Limit
FY 2016/17**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0537
X	
Population Growth from 01/01/15-01/01/16	1.009
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Growth Factor FY 2016/17	1.0632

FY 2015/16 Prop 4 Spending Limit \$ 116,545

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



Roberta M. Allen, CPA
Auditor / Controller

CSA #11

**Prop 4 Spending Limit
FY 2016/17**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0537
X	
Population Growth from 01/01/15-01/01/16	1.009
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Growth Factor FY 2016/17	1.0632

FY 2015/16 Prop 4 Spending Limit \$ 62,912

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



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

Beckwourth CSA

**Prop 4 Spending Limit
FY 2016/17**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0537
X	
Population Growth from 01/01/15-01/01/16	1.009
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Growth Factor FY 2016/17	1.0632

FY 2015/16 Prop 4 Spending Limit \$ 18,118

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



Roberta M. Allen, CPA
Auditor / Controller

**Prop 4 Spending Limits
FY 2016/17**

Jurisdiction	County FY 2015/16 Limit	County FY 2016/17 Factor	County FY 2016/17 Limit	District FY 2016/17 Limit
Plumas County	\$ 31,091,818	1.0632	\$ 33,056,821	
Crescent Mills Lighting	\$ -	1.0632	\$ -	
Quincy Lighting	\$ 116,545	1.0632	\$ 123,911	
West Almanor CSD	\$ 716,330	1.0632	\$ 761,602	
CSA #8 Water	\$ -	1.0632	\$ -	
Plumas Eureka CSD	\$ 65,734	1.0632	\$ 69,888	
CSA #11	\$ 62,912	1.0632	\$ 66,888	
Beckwourth CSA	\$ 18,118	1.0632	\$ 19,263	
Indian Valley CSD	\$ 18,815	1.0632	\$ 20,004	
P.C. Flood Control	\$ -	1.0632	\$ -	
Greenhorn Creek CSD	\$ 95,842	1.0632	\$ 101,899	
Prattville-Almanor Fire	\$ 77,761	1.0632	\$ 82,675	
Beckwourth Fire	\$ 40,529	1.0632	\$ 43,090	
Chester Fire	\$ 306,348	1.0632	\$ 325,709	
Crescent Mills Fire	\$ 307,122	1.0632	\$ 326,532	
Graeagle Fire	\$ 165,473	1.0632	\$ 175,931	
Hamilton Branch Fire	\$ 406,443	1.0632	\$ 432,130	
Laporte Fire	\$ 27,592	1.0632	\$ 29,336	
Meadow Valley Fire	\$ 117,821	1.0632	\$ 125,267	
Peninsula Fire	\$ 332,773	1.0632	\$ 353,804	
Quincy Fire	\$ 538,289	1.0632	\$ 572,309	
Sierra Valley Fire	\$ 105,935	1.0632	\$ 112,630	
Indian Valley CSD	\$ 151,651	1.0632	\$ 161,235	
Eastern Plumas Rural Fire	\$ 120,781	1.0632	\$ 128,414	
Chester Cemetary	\$ -	1.0632	\$ -	
Crescent Mills Cemetery	\$ -	1.0632	\$ -	
Cromberg Cemetery	\$ -	1.0632	\$ -	
Greenville Cemetery	\$ -	1.0632	\$ -	
Meadow Valley Cemetery	\$ -	1.0632	\$ -	
Mohawk Valley Cemetery	\$ -	1.0632	\$ -	
Portola Cemetery	\$ -	1.0632	\$ -	
Quincy Cemetery	\$ 323,424	1.0632	\$ 343,864	
Taylorville Cemetery	\$ -	1.0632	\$ -	
Central Plumas Rec.	\$ 914,534	1.0632	\$ 972,333	
Johnsville PU	\$ 126,307	1.0632	\$ 134,290	
Graeagle CSD	\$ 27,413	1.0632	\$ 29,146	
Greenville CSD	\$ 571,235	1.0632	\$ 607,337	
IV Soil Conser.	\$ -	1.0632	\$ -	
La Porte Cemetery	\$ -	1.0632	\$ -	
Air Pollution Control	\$ -	1.0632	\$ -	
CSA #12	\$ -	1.0632	\$ -	
Sierra Valley Ground Water	\$ -	1.0632	\$ -	
Feather River Canyon CSD	\$ -	1.0632	\$ -	
Totals	\$ 36,847,545		\$ 39,176,308	

Plumas County
Prop 4 Calculations
January 1, 2015 to January 1, 2016

California Department of Finance Per Capita Percentage change over prior year	$\frac{5.37 + 100}{100} = 1.0537^1$
Plumas County Population Percentage Change	$\frac{0.90 + 100}{100} = 1.0090^2$
Calculation of Factor for FY 2016/17	1.0632^{1x2}



May 2016

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, 2016, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2016-17. 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 2016-17 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, 2016.**

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 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 2016-17 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2016-17	5.37

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2016-17 appropriation limit.

2016-17:

Per Capita Cost of Living Change = 5.37 percent

Population Change = 0.90 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.37 + 100}{100} = 1.0537$

Population converted to a ratio: $\frac{0.90 + 100}{100} = 1.0090$

Calculation of factor for FY 2016-17: $1.0537 \times 1.0090 = 1.0632$

Fiscal Year 2016-17

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016 and Total Population, January 1, 2016

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2015-2016	1-1-15	1-1-16	1-1-2016
Plumas				
Portola	0.05	2,179	2,180	2,180
Unincorporated	-0.05	17,707	17,699	17,699
County Total	-0.04	19,886	19,879	19,879

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

Fiscal Year 2016-17

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016

County	<u>Percent Change</u> 2015-16	<u>--- Population Minus Exclusions ---</u> 1-1-15	<u>1-1-16</u>
Alameda			
Incorporated	1.09	1,459,194	1,475,101
County Total	1.06	1,607,863	1,624,841
Alpine			
Incorporated	0.00	0	0
County Total	0.17	1,164	1,166
Amador			
Incorporated	-0.04	12,969	12,964
County Total	-0.09	34,862	34,829
Butte			
Incorporated	1.83	141,750	144,339
County Total	0.21	224,121	224,601
Calaveras			
Incorporated	0.72	4,016	4,045
County Total	-0.16	45,195	45,123
Colusa			
Incorporated	-0.09	11,739	11,728
County Total	0.34	21,873	21,948
Contra Costa			
Incorporated	1.14	941,534	952,307
County Total	1.12	1,110,956	1,123,345
Del Norte			
Incorporated	0.73	4,108	4,138
County Total	1.01	24,041	24,284
El Dorado			
Incorporated	-0.01	31,511	31,509
County Total	0.56	182,633	183,647

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

Fiscal Year 2016-17

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016

County	<u>Percent Change</u> 2015-16	<u>--- Population Minus Exclusions ---</u>	
		1-1-15	1-1-16
Fresno			
Incorporated	1.10	796,557	805,318
County Total	1.01	968,847	978,650
Glenn			
Incorporated	0.71	13,791	13,889
County Total	0.32	28,481	28,572
Humboldt			
Incorporated	0.02	63,273	63,286
County Total	0.05	134,850	134,914
Imperial			
Incorporated	0.91	140,805	142,092
County Total	0.78	177,181	178,555
Inyo			
Incorporated	0.20	3,963	3,971
County Total	0.16	18,526	18,556
Kern			
Incorporated	1.08	546,636	552,542
County Total	0.80	852,643	859,502
Kings			
Incorporated	1.25	102,756	104,041
County Total	0.85	129,706	130,808
Lake			
Incorporated	0.33	20,166	20,233
County Total	-0.57	64,576	64,207
Lassen			
Incorporated	-0.73	8,712	8,648
County Total	-0.30	23,403	23,333

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

Fiscal Year 2016-17

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2015-16	1-1-15	1-1-16
Los Angeles			
Incorporated	0.92	9,097,516	9,180,783
County Total	0.85	10,145,677	10,231,861
Madera			
Incorporated	0.89	77,134	77,822
County Total	0.51	148,390	149,150
Marin			
Incorporated	0.37	192,798	193,503
County Total	0.33	257,480	258,318
Mariposa			
Incorporated	0.00	0	0
County Total	-0.11	18,086	18,066
Mendocino			
Incorporated	0.32	29,093	29,185
County Total	0.23	87,991	88,192
Merced			
Incorporated	1.25	176,247	178,451
County Total	1.03	267,743	270,493
Modoc			
Incorporated	-0.37	2,694	2,684
County Total	-0.06	9,544	9,538
Mono			
Incorporated	0.22	8,006	8,024
County Total	-0.26	13,624	13,589
Monterey			
Incorporated	0.98	311,942	314,996
County Total	0.96	416,063	420,049

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

Fiscal Year 2016-17

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016

County	<u>Percent Change</u> 2015-16	<u>--- Population Minus Exclusions ---</u> 1-1-15	<u>1-1-16</u>
Napa			
Incorporated	0.87	113,157	114,137
County Total	0.81	138,713	139,837
Nevada			
Incorporated	0.00	31,584	31,585
County Total	0.07	97,952	98,016
Orange			
Incorporated	0.97	3,027,514	3,056,755
County Total	0.99	3,151,043	3,182,175
Placer			
Incorporated	1.31	261,178	264,593
County Total	0.96	370,238	373,796
Plumas			
Incorporated	0.05	2,179	2,180
County Total	-0.04	19,886	19,879
Riverside			
Incorporated	1.28	1,949,610	1,974,572
County Total	1.26	2,309,499	2,338,626
Sacramento			
Incorporated	1.07	900,703	910,296
County Total	0.90	1,476,631	1,489,909
San Benito			
Incorporated	0.50	38,137	38,327
County Total	0.36	56,445	56,648
San Bernardino			
Incorporated	0.97	1,791,916	1,809,331
County Total	0.93	2,091,346	2,110,795

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

Fiscal Year 2016-17

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016

County	<u>Percent Change</u> 2015-16	<u>--- Population Minus Exclusions ---</u> 1-1-15	<u>1-1-16</u>
San Diego			
Incorporated	0.84	2,723,925	2,746,716
County Total	0.78	3,190,036	3,214,969
San Francisco			
Incorporated	1.06	857,268	866,347
County Total	1.06	857,268	866,347
San Joaquin			
Incorporated	1.24	576,406	583,575
County Total	1.27	719,062	728,208
San Luis Obispo			
Incorporated	0.60	156,331	157,275
County Total	0.60	271,244	272,878
San Mateo			
Incorporated	0.94	694,196	700,693
County Total	0.91	759,010	765,894
Santa Barbara			
Incorporated	0.92	298,984	301,737
County Total	0.95	436,397	440,551
Santa Clara			
Incorporated	1.30	1,816,918	1,840,511
County Total	1.26	1,902,759	1,926,675
Santa Cruz			
Incorporated	0.91	138,552	139,816
County Total	0.84	273,508	275,810
Shasta			
Incorporated	-0.14	111,256	111,103
County Total	-0.28	178,845	178,353

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

Fiscal Year 2016-17

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2015-16	1-1-15	1-1-16
Sierra			
Incorporated	0.13	771	772
County Total	0.00	3,203	3,203
Siskiyou			
Incorporated	0.15	20,448	20,479
County Total	-0.06	44,696	44,670
Solano			
Incorporated	1.10	396,875	401,226
County Total	1.08	415,587	420,087
Sonoma			
Incorporated	0.58	349,105	351,145
County Total	0.53	498,256	500,905
Stanislaus			
Incorporated	1.06	422,290	426,748
County Total	0.99	534,902	540,214
Sutter			
Incorporated	0.38	76,110	76,398
County Total	0.37	96,948	97,308
Tehama			
Incorporated	-0.21	22,025	21,979
County Total	0.15	63,644	63,739
Trinity			
Incorporated	0.00	0	0
County Total	-0.19	13,585	13,559
Tulare			
Incorporated	2.03	314,553	320,926
County Total	1.03	461,129	465,892

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

Fiscal Year 2016-17

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2015-16	1-1-15	1-1-16
Tuolumne			
Incorporated	-0.27	4,905	4,892
County Total	-0.28	52,341	52,193
Ventura			
Incorporated	0.72	750,609	756,045
County Total	0.70	846,204	852,139
Yolo			
Incorporated	0.71	184,818	186,136
County Total	1.29	211,813	214,555
Yuba			
Incorporated	-2.99	15,600	15,134
County Total	-0.13	71,818	71,722

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