

RESOLUTION NO. 22- 8711 .

A RESOLUTION ESTABLISHING FISCAL YEAR 2022/2023 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 2022/2023; 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 2022/2023; and

BE IT FURTHER RESOLVED that the appropriations limit 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	\$ 39,355,757
Quincy Lighting	\$ 147,521
CSA #11 (Ambulance)	\$ 79,634
Beckwourth CSA	\$ 22,934

BE IT FURTHER RESOLVED that any judicial action or 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.

The foregoing, Resolution No. 22- 8711 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 28th day of June 2022 by the following vote:

AYES: Supervisor(s) Ceresola, Engel, Hagwood, Thrall, and Goss

NOES: None


ABSENT: None


Chair, Board of Supervisors

ATTEST:


Clerk of the Board of Supervisors

Approved as to form:


Gretchen Stuhr
Plumas County Counsel

Plumas County
Prop 4 Calculations
January 1, 2021 to January 1, 2022

California Department of Finance Per Capita	$\frac{7.55}{100} + 100$	$= 1.0755$	¹
Percentage change over prior year			

Plumas County	$\frac{(3.23)}{100} + 100$	$= 0.9677$	²
Population Percentage Change			

Calculation of Factor for FY 2022/23	1.0408	^{1 x 2}
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Prop 4 Spending Limits-Revision

FY 2022/23

Jurisdiction	County FY20/21 Limit	County FY 2022/23 Factor	County FY 2022/23 Limit	District FY 2022/23 Limit
Plumas County	\$ 37,812,987	1.0408	\$ 39,355,757	
Crescent Mills Lighting	\$ -	1.0408	\$ -	
Quincy Lighting	\$ 141,738	1.0408	\$ 147,521	
West Almanor CSD	\$ 871,179	1.0408	\$ 906,723	
CSA #8 Water	\$ -	1.0408	\$ -	
Plumas Eureka CSD	\$ 79,944	1.0408	\$ 83,206	
CSA #11	\$ 76,512	1.0408	\$ 79,634	
Beckwourth CSA	\$ 22,035	1.0408	\$ 22,934	
Indian Valley CSD	\$ 22,882	1.0408	\$ 23,815	
P.C. Flood Control	\$ -	1.0408	\$ -	
Greenhorn Creek CSD	\$ 116,559	1.0408	\$ 121,315	
Prattville-Almanor Fire	\$ 94,572	1.0408	\$ 98,431	
Beckwourth Fire	\$ 49,290	1.0408	\$ 51,301	
Chester Fire	\$ 372,571	1.0408	\$ 387,772	
Crescent Mills Fire	\$ 373,514	1.0408	\$ 388,753	
Graeagle Fire	\$ 201,244	1.0408	\$ 209,455	
Hamilton Branch Fire	\$ 494,305	1.0408	\$ 514,472	
Laporte Fire	\$ 33,557	1.0408	\$ 34,926	
Meadow Valley Fire	\$ 143,291	1.0408	\$ 149,138	
Peninsula Fire	\$ 404,709	1.0408	\$ 421,221	
Quincy Fire	\$ 654,652	1.0408	\$ 681,362	
Sierra Valley Fire	\$ 128,835	1.0408	\$ 134,091	
Indian Valley CSD	\$ 184,433	1.0408	\$ 191,958	
Eastern Plumas Rural Fire	\$ 146,891	1.0408	\$ 152,884	
Chester Cemetery	\$ -	1.0408	\$ -	
Crescent Mills Cemetery	\$ -	1.0408	\$ -	
Cromberg Cemetery	\$ -	1.0408	\$ -	
Greenville Cemetery	\$ -	1.0408	\$ -	
Meadow Valley Cemetery	\$ -	1.0408	\$ -	
Mohawk Valley Cemetery	\$ -	1.0408	\$ -	
Portola Cemetery	\$ -	1.0408	\$ -	
Quincy Cemetery	\$ 393,338	1.0408	\$ 409,387	
Taylorsville Cemetery	\$ -	1.0408	\$ -	
Central Plumas Rec.	\$ 1,112,231	1.0408	\$ 1,157,610	
Johnsville PUD	\$ 153,611	1.0408	\$ 159,878	
Graeagle CSD	\$ 33,338	1.0408	\$ 34,698	
Greenville CSD	\$ 694,721	1.0408	\$ 723,066	
IV Soil Conser.	\$ -	1.0408	\$ -	
La Porte Cemetery	\$ -	1.0408	\$ -	
Air Pollution Control	\$ -	1.0408	\$ -	
CSA #12	\$ -	1.0408	\$ -	
Sierra Valley Ground Water	\$ -	1.0408	\$ -	
Feather River Canyon CSD	\$ -	1.0408	\$ -	
Totals	\$ 44,812,940		\$ 46,641,308	

Beckwourth CSA

**Prop 4 Spending Limit-Revision
FY 2022/23**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0755
X	
Population Growth from	
01/01/21-01/01/22	0.9677
Growth Factor FY 2022/23	1.0408

FY 2022/23 Prop 4 Spending Limit	\$	22,035
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FY 2022/23 Prop 4 Spending Limit	\$	22,934
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Martee Graham
Acting-Auditor / Controller

CSA #11

**Prop 4 Spending Limit-Revision
FY 2022/23**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0755
X	
Population Growth from	
01/01/21-01/01/22	0.9677
Growth Factor FY 2022/23	1.0408

FY 2022/23 Prop 4 Spending Limit	\$	76,512
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FY 2022/23 Prop 4 Spending Limit	\$	79,634
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Martee Graham
Acting-Auditor / Controller

Plumas County

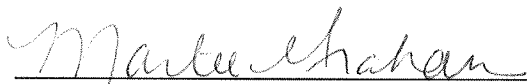
**Prop 4 Spending Limit-Revision
FY 2022/23**

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0755
X	
Population Growth from	
01/01/21-01/01/22	0.9677
Growth Factor FY 2022/23	1.0408

FY 2022/23 Prop 4 Spending Limit \$ 37,812,987

FY 2022/23 Prop 4 Spending Limit	\$ 39,355,757
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Martee Graham
Acting-Auditor / Controller

Quincy Lighting

Prop 4 Spending Limit-Revision
FY 2022/23

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0755
X	
Population Growth from	
01/01/21-01/01/22	0.9677
Growth Factor FY 2022/23	1.0408

FY 2022/23 Prop 4 Spending Limit	\$	141,738
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FY 2022/23 Prop 4 Spending Limit	\$	147,521
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Martee Graham
Acting-Auditor / Controller



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

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, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. 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 2022-23 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.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, 2022.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER
Director
By:

ERIKA LI
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 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent
Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: $1.0755 \times 0.997 = 1.0723$

Fiscal Year 2022-23

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Plumas				
Portola	0.74	2,027	2,042	2,042
Unincorporated	-3.69	17,547	16,900	16,900
County Total	-3.23	19,574	18,942	18,942

*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 2022-23

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2021-22	1-1-21	1-1-22
Napa			
Incorporated	-0.78	112,875	111,995
County Total	-0.92	135,759	134,512
Nevada			
Incorporated	-0.12	34,091	34,051
County Total	-0.67	101,875	101,195
Orange			
Incorporated	-0.21	3,035,639	3,029,167
County Total	-0.23	3,168,941	3,161,604
Placer			
Incorporated	0.97	293,504	296,338
County Total	0.37	407,517	409,025
Plumas			
Incorporated	0.74	2,027	2,042
County Total	-3.23	19,574	18,942
Riverside			
Incorporated	0.33	2,024,440	2,031,128
County Total	0.42	2,417,461	2,427,569
Sacramento			
Incorporated	0.08	966,759	967,512
County Total	-0.28	1,576,263	1,571,784
San Benito			
Incorporated	1.38	44,039	44,647
County Total	1.10	64,769	65,479
San Bernardino			
Incorporated	0.23	1,862,086	1,866,337
County Total	0.14	2,154,958	2,157,869

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