

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

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	\$ 32,749,011
Quincy Lighting	\$ 122,757
CSA #11 (Ambulance)	\$ 66,265
Beckwourth CSA	\$ 19,084

BE IT FURTHER RESOLVED, that this resolution amends and supersedes resolution No 16-8155, passed and adopted on the 7th day of June 2016,

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.

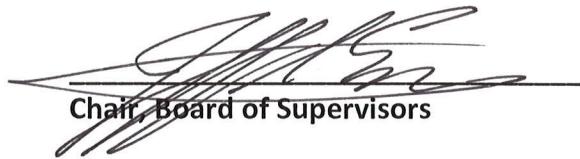
RESOLUTION NO. 17- 18-8310

The foregoing, Resolution No. ~~17~~-18-8310 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 6th day of February 2018 by the following vote:

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

NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:



Nancy Otomo

Clerk of the Board of Supervisors

Plumas County**Prop 4 Calculations-Revision****January 1, 2015 to January 1, 2016**

California Department of Finance Per Capita	5.37	+	100	=	1.0537	<i>1</i>
Percentage change over prior year			100			

Plumas County	(0.04)	+	100	=	0.9996	<i>2</i>
Population Percentage Change			100			

Calculation of Factor for FY 2016/17	1.0533	<i>1 x 2</i>
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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> 2015-2016	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u> 1-1-2016
		1-1-15	1-1-16	
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.

Prop 4 Spending Limits-Revision

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	1.0533	\$ 32,749,011	
Crescent Mills Lighting	\$ -	1.0533	\$ -	
Quincy Lighting	\$ 116,545	1.0533	\$ 122,757	
West Almanor CSD	\$ 716,330	1.0533	\$ 754,510	
CSA #8 Water	\$ -	1.0533	\$ -	
Plumas Eureka CSD	\$ 65,734	1.0533	\$ 69,238	
CSA #11	\$ 62,912	1.0533	\$ 66,265	
Beckwourth CSA	\$ 18,118	1.0533	\$ 19,084	
Indian Valley CSD	\$ 18,815	1.0533	\$ 19,818	
P.C. Flood Control	\$ -	1.0533	\$ -	
Greenhorn Creek CSD	\$ 95,842	1.0533	\$ 100,950	
Prattville-Almanor Fire	\$ 77,761	1.0533	\$ 81,906	
Beckwourth Fire	\$ 40,529	1.0533	\$ 42,689	
Chester Fire	\$ 306,348	1.0533	\$ 322,676	
Crescent Mills Fire	\$ 307,122	1.0533	\$ 323,492	
Graeagle Fire	\$ 165,473	1.0533	\$ 174,293	
Hamilton Branch Fire	\$ 406,443	1.0533	\$ 428,106	
Laporte Fire	\$ 27,592	1.0533	\$ 29,063	
Meadow Valley Fire	\$ 117,821	1.0533	\$ 124,101	
Peninsula Fire	\$ 332,773	1.0533	\$ 350,510	
Quincy Fire	\$ 538,289	1.0533	\$ 566,980	
Sierra Valley Fire	\$ 105,935	1.0533	\$ 111,581	
Indian Valley CSD	\$ 151,651	1.0533	\$ 159,734	
Eastern Plumas Rural Fire	\$ 120,781	1.0533	\$ 127,219	
Chester Cemetery	\$ -	1.0533	\$ -	
Crescent Mills Cemetery	\$ -	1.0533	\$ -	
Cromberg Cemetery	\$ -	1.0533	\$ -	
Greenville Cemetery	\$ -	1.0533	\$ -	
Meadow Valley Cemetery	\$ -	1.0533	\$ -	
Mohawk Valley Cemetery	\$ -	1.0533	\$ -	
Portola Cemetery	\$ -	1.0533	\$ -	
Quincy Cemetery	\$ 323,424	1.0533	\$ 340,662	
Taylorsville Cemetery	\$ -	1.0533	\$ -	
Central Plumas Rec.	\$ 914,534	1.0533	\$ 963,279	
Johnsville PU	\$ 126,307	1.0533	\$ 133,039	
Graeagle CSD	\$ 27,413	1.0533	\$ 28,874	
Greenville CSD	\$ 571,235	1.0533	\$ 601,682	
IV Soil Conser.	\$ -	1.0533	\$ -	
La Porte Cemetery	\$ -	1.0533	\$ -	
Air Pollution Control	\$ -	1.0533	\$ -	
CSA #12	\$ -	1.0533	\$ -	
Sierra Valley Ground Water	\$ -	1.0533	\$ -	
Feather River Canyon CSD	\$ -	1.0533	\$ -	
Totals	\$ 36,847,545		\$ 38,811,519	

Plumas County

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

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0537
X	
Population Growth from	
<u>01/01/15-01/01/16</u>	<u>0.9996</u>
Growth Factor FY 2016/17	1.0533

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

FY 2016/17 Prop 4 Spending Limit \$ 32,749,011

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

Quincy Lighting

Prop 4 Spending Limit-Revision FY 2016/17

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0537
X	
Population Growth from	
<u>01/01/15-01/01/16</u>	<u>0.9996</u>
Growth Factor FY 2016/17	1.0533

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

FY 2016/17 Prop 4 Spending Limit \$ 122,757

Roberta M. Allen, CPA
Auditor / Controller

CSA #11

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

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0537
X	
Population Growth from	
<u>01/01/15-01/01/16</u>	<u>0.9996</u>
Growth Factor FY 2016/17	1.0533

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

FY 2016/17 Prop 4 Spending Limit \$ 66,265

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

Beckwourth CSA

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

Growth Factor:

Per Capita Personal Income	
Change from Prior Year	1.0537
X	
Population Growth from	
<u>01/01/15-01/01/16</u>	<u>0.9996</u>
Growth Factor FY 2016/17	1.0533

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

FY 2016/17 Prop 4 Spending Limit \$ 19,084

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

**Prop 4 Spending Limits-Prior
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 Cemetery	\$ -	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	
Taylorsville 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
SOURCE OF FINANCING
FY 2016/17

DESCRIPTION	ESTIMATED REVENUE	PROCEEDS OF TAXES		NON-PROCEEDS OF TAXES	ALLOCABLE	SUM OF YTD RECEIPTS	
		B	C			PROP 4 GROUP	TOTAL
Taxes	\$ 16,073,636.14	\$ 16,073,636.14		\$ 0.00	\$ 0.00	F	270,405.57
Licenses, Permits & Franchise	\$ 876,241.46	\$ 0.00		\$ 876,241.46	\$ 0.00	FS	30,200,684.47
Fines, Forfeitures & Penalties	\$ 270,405.57	\$ 0.00		\$ 270,405.57	\$ 0.00	I	287,786.46
E Interest Earning	\$ 287,786.46	\$ 0.00		\$ 0.00	\$ 287,786.46	L	876,241.46
Rents & concessions	\$ 609,299.75	\$ 0.00		\$ 609,299.75	\$ 0.00	M	3,995,938.45
All Other State / Federal Aid	\$ 30,200,684.47	\$ 0.00		\$ 30,200,684.47	\$ 0.00	R	609,299.75
Charges for Service	\$ 4,704,842.45	\$ 0.00		\$ 4,704,842.45	\$ 0.00	S	4,704,842.45
Other Revenue	\$ 3,995,938.45	\$ 0.00		\$ 3,995,938.45	\$ 0.00	T	16,073,636.14
TOTAL REVENUE	\$ 57,018,834.75	\$ 16,073,636.14		\$ 40,657,412.15	\$ 287,786.46	X	23,447,672.81
Total Revenue	\$ 57,018,834.75					TOTAL	\$ 80,466,507.56
<i>Less Interest</i>	<i>\$ (287,786.46)</i>						
NET REVENUE	\$ 56,731,048.29						
Total Proceeds of Taxes	\$ 16,073,636.14	B					
Divided by Net Revenue	\$ 0.28	G	B ÷ F				
Total Allocable	\$ 287,786.46	D					
Percent of Interest Equals	\$ 81,538.68	H	D × G				
Total Proceeds of Taxes	\$ 16,073,636.14	B					
<i>Plus Interest Attributable</i>	<i>\$ 81,538.68</i>	<i>H</i>					
AMOUNT SUBJECT TO LIMIT	\$ 16,155,174.82						

PLUMAS COUNTY
SOURCE OF FINANCING
FY 2015/16

	A DESCRIPTION	B ESTIMATED REVENUE	C PROCEEDS OF TAXES	D NON-PROCEEDS OF TAXES	E ALLOCABLE	F SUM OF YTD RECEIPTS
					PROP 4 GROUP	TOTAL
T	Taxes	\$ 16,826,584.60	\$ 16,826,584.60	\$ 0.00	\$ 0.00	\$ 245,597.77
L	Licenses, Permits & Franchise	\$ 784,409.80	\$ 0.00	\$ 784,409.80	\$ 0.00	\$ 34,026,130.37
F	Fines, Forfeitures & Penalties	\$ 245,597.77	\$ 0.00	\$ 245,597.77	\$ 0.00	\$ 152,692.58
I	Interest Earning	\$ 152,692.58	\$ 0.00	\$ 0.00	\$ 0.00	\$ 784,409.80
R	Rents & concessions	\$ 412,161.37	\$ 0.00	\$ 412,161.37	\$ 0.00	\$ 3,412,760.64
FS	All Other State / Federal Aid	\$ 34,026,130.37	\$ 0.00	\$ 34,026,130.37	\$ 0.00	\$ 412,161.37
S	Charges for Service	\$ 4,300,518.17	\$ 0.00	\$ 4,300,518.17	\$ 0.00	\$ 4,300,518.17
M	Other Revenue	\$ 3,412,760.64	\$ 0.00	\$ 3,412,760.64	\$ 0.00	\$ 16,826,584.60
	* TOTAL REVENUE	\$ 60,160,855.30	\$ 16,826,584.60	\$ 43,181,578.12	\$ 152,692.58	
	* Total Revenue	\$ 60,160,855.30				
I	Less Interest	\$ (152,692.58)				
	~ NET REVENUE	\$ 60,008,162.72				
T	Total Proceeds of Taxes Divided by Net Revenue	\$ 16,826,584.60	\$ 0.28	\$ 152,692.58	D G B ÷ F H D X G	
	Total Allocable	\$ 16,826,584.60		\$ 42,815.75	B	
	Percent of Interest Equals	\$ 42,815.75			H	
T	Total Proceeds of Taxes Plus Interest Attributable	\$ 16,826,584.60		\$ 16,869,400.35	I B + H	
	AMOUNT SUBJECT TO LIMIT	\$ 16,869,400.35				