

**RESOLUTION NO. 20- 19-8405**

**A Resolution establishing Fiscal Year 2019/2020 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 2019/2020; 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 2019/2020; 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	\$ 36,418,171
Quincy Lighting	\$ 136,510
CSA #11 (Ambulance)	\$ 73,690
Beckwourth CSA	\$ 21,222

**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. 20 19-8405

19-8405

The foregoing, Resolution No. 20 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 18th day of June 2019 by the following vote:

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

**NOES:** NONE

**ABSENT:** NONE

Michael A. Chay  
Chair, Board of Supervisors

ATTEST:

Nancy D. Hume  
Clerk of the Board of Supervisors

Approved as to form:

6/10/19  
Gretchen Stuhr  
Deputy Plumas County Counsel

**Plumas County**

**Prop 4 Calculations**

**January 1, 2018 to January 1, 2019**

California Department of Finance Per Capita	3.85	+	100	=	1.0385	<sup>1</sup>
Percentage change over prior year			100			
Plumas County	(0.07)	+	100	=	0.9993	<sup>2</sup>
Population Percentage Change			100			

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| **Calculation of Factor for FY 2019/20** |  |  |  |  | **1.0378** | <sup>1 x 2</sup> |

Fiscal Year 2019-20

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2018 to January 1, 2019 and Total Population, January 1, 2019**

County City	<u>Percent Change</u> 2018-2019	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u> 1-1-2019
		1-1-18	1-1-19	
Plumas				
Portola	-0.25	1,981	1,976	1,976
Unincorporated	-0.05	17,812	17,803	17,803
County Total	-0.07	19,793	19,779	19,779

\*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 2019-20

Attachment C

Annual Percent Change in Population Minus Exclusions\*  
January 1, 2018 to January 1, 2019

County	Percent Change 2018-19	--- Population Minus Exclusions ---	
		1-1-18	1-1-19
<b>Napa</b>			
Incorporated	0.06	113,733	113,800
County Total	-0.11	138,866	138,711
<b>Nevada</b>			
Incorporated	-0.02	32,331	32,325
County Total	-0.12	98,947	98,824
<b>Orange</b>			
Incorporated	0.29	3,083,807	3,092,662
County Total	0.29	3,212,533	3,221,790
<b>Placer</b>			
Incorporated	2.38	273,989	280,521
County Total	1.85	389,480	396,691
<b>Plumas</b>			
Incorporated	-0.25	1,981	1,976
County Total	-0.07	19,793	19,779
<b>Riverside</b>			
Incorporated	1.04	2,016,790	2,037,706
County Total	1.17	2,403,528	2,431,539
<b>Sacramento</b>			
Incorporated	1.26	934,786	946,602
County Total	1.02	1,525,316	1,540,818
<b>San Benito</b>			
Incorporated	2.81	41,075	42,230
County Total	2.39	60,841	62,296
<b>San Bernardino</b>			
Incorporated	0.96	1,840,038	1,857,722
County Total	0.90	2,143,215	2,162,510

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

**Plumas County****Prop 4 Spending Limit-Revision  
FY 2019/20***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0385
<b>X</b>	
Population Growth from	
01/01/18-01/01/19	0.9993
<b>Growth Factor FY 2019/20</b>	<b>1.0378</b>

FY 2018/19 Prop 4 Spending Limit \$ 35,091,705

**FY 2019/20 Prop 4 Spending Limit \$ 36,418,171**

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**Roberta M. Allen, CPA**

**Auditor / Controller**

**Quincy Lighting****Prop 4 Spending Limit-Revision  
FY 2019/20***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0385
X	
Population Growth from	
01/01/18-01/01/19	0.9993
Growth Factor FY 2019/20	1.0378

FY 2018/19 Prop 4 Spending Limit \$ 131,538

**FY 2019/20 Prop 4 Spending Limit \$ 136,510**

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

**CSA #11****Prop 4 Spending Limit-Revision  
FY 2019/20***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0385
<b>X</b>	
Population Growth from	
01/01/18-01/01/19	0.9993
<hr/>	
Growth Factor FY 2019/20	1.0378

FY 2018/19 Prop 4 Spending Limit \$ 71,006

<b>FY 2019/20 Prop 4 Spending Limit</b>	<b>\$</b>	<b>73,690</b>
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**Roberta M. Allen, CPA**  
**Auditor / Controller**

**Beckwourth CSA****Prop 4 Spending Limit-Revision  
FY 2019/20***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0385
<b>X</b>	
Population Growth from	
<u>01/01/18-01/01/19</u>	0.9993
<b>Growth Factor FY 2019/20</b>	<b>1.0378</b>

FY 2018/19 Prop 4 Spending Limit \$ 20,449

**FY 2019/20 Prop 4 Spending Limit \$ 21,222**

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



GAVIN NEWSOM - GOVERNOR  
915 L STREET ■ SACRAMENTO CA ■ 95814-3706 ■ [www.dof.ca.gov](http://www.dof.ca.gov)

May 2019

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, 2019, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2019-20. 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 2019-20 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.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. 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, 2019.**

**Please Note:** The 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.

KEELY BOSLER  
Director  
By:

Vivek Viswanathan  
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 2019-20 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2019-20	3.85

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2019-20 appropriation limit.

**2019-20:**

Per Capita Cost of Living Change = 3.85 percent  
Population Change = 0.47 percent

Per Capita Cost of Living converted to a ratio:	$\frac{3.85 + 100}{100} = 1.0385$
Population converted to a ratio:	$\frac{0.47 + 100}{100} = 1.0047$
Calculation of factor for FY 2019-20:	$1.0385 \times 1.0047 = 1.0434$

**Prop 4 Spending Limits-Revision**

**FY 2019/20**

Jurisdiction	County FY 2018/19 Limit	County FY 2019/20 Factor	County FY 2019/20 Limit	District FY 2019/20 Limit
Plumas County	\$ 35,091,705	1.0378	\$ 36,418,171	
Crescent Mills Lighting	\$ -	1.0378	\$ -	
Quincy Lighting	\$ 131,538	1.0378	\$ 136,510	
West Almanor CSD	\$ 808,483	1.0378	\$ 839,044	
CSA #8 Water	\$ -	1.0378	\$ -	
Plumas Eureka CSD	\$ 74,191	1.0378	\$ 76,995	
CSA #11	\$ 71,006	1.0378	\$ 73,690	
Beckwourth CSA	\$ 20,449	1.0378	\$ 21,222	
Indian Valley CSD	\$ 21,235	1.0378	\$ 22,038	
P.C. Flood Control	\$ -	1.0378	\$ -	
Greenhorn Creek CSD	\$ 108,171	1.0378	\$ 112,260	
Prattville-Almanor Fire	\$ 87,766	1.0378	\$ 91,084	
Beckwourth Fire	\$ 45,743	1.0378	\$ 47,472	
Chester Fire	\$ 345,758	1.0378	\$ 358,828	
Crescent Mills Fire	\$ 346,633	1.0378	\$ 359,736	
Graeagle Fire	\$ 186,761	1.0378	\$ 193,821	
Hamilton Branch Fire	\$ 458,731	1.0378	\$ 476,071	
Laporte Fire	\$ 31,142	1.0378	\$ 32,319	
Meadow Valley Fire	\$ 132,979	1.0378	\$ 138,006	
Peninsula Fire	\$ 375,583	1.0378	\$ 389,780	
Quincy Fire	\$ 607,539	1.0378	\$ 630,504	
Sierra Valley Fire	\$ 119,563	1.0378	\$ 124,082	
Indian Valley CSD	\$ 171,160	1.0378	\$ 177,630	
Eastern Plumas Rural Fire	\$ 136,320	1.0378	\$ 141,473	
Chester Cemetery	\$ -	1.0378	\$ -	
Crescent Mills Cemetery	\$ -	1.0378	\$ -	
Cromberg Cemetery	\$ -	1.0378	\$ -	
Greenville Cemetery	\$ -	1.0378	\$ -	
Meadow Valley Cemetery	\$ -	1.0378	\$ -	
Mohawk Valley Cemetery	\$ -	1.0378	\$ -	
Portola Cemetery	\$ -	1.0378	\$ -	
Quincy Cemetery	\$ 365,031	1.0378	\$ 378,829	
Taylorsville Cemetery	\$ -	1.0378	\$ -	
Central Plumas Rec.	\$ 1,032,187	1.0378	\$ 1,071,204	
Johnsville PU	\$ 142,556	1.0378	\$ 147,945	
Graeagle CSD	\$ 30,939	1.0378	\$ 32,108	
Greenville CSD	\$ 644,724	1.0378	\$ 669,095	
IV Soil Conser.	\$ -	1.0378	\$ -	
La Porte Cemetery	\$ -	1.0378	\$ -	
Air Pollution Control	\$ -	1.0378	\$ -	
CSA #12	\$ -	1.0378	\$ -	
Sierra Valley Ground Water	\$ -	1.0378	\$ -	
Feather River Canyon CSD	\$ -	1.0378	\$ -	
<b>Totals</b>	<b>\$ 41,587,893</b>		<b>\$ 43,159,915</b>	