

RESOLUTION NO. 20- 8489

A Resolution establishing Fiscal Year 2020/2021 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 2020/2021; 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 2020/2021; 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	\$ 37,812,987
Quincy Lighting	\$ 141,738
CSA #11 (Ambulance)	\$ 76,512
Beckwourth CSA	\$ 22,035

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.

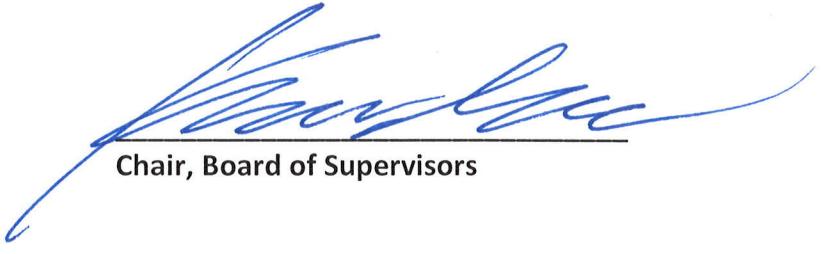
RESOLUTION NO. 20- 8489

The foregoing, Resolution No. 20- 8489 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 16th day of June 2020 by the following vote:

AYES: SUPERVISORS SIMPSON, THRALL, ENGEL, GOSS

NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:



Clerk of the Board of Supervisors

Plumas County

Prop 4 Calculations

January 1, 2019 to January 1, 2020

California Department of Finance Per Capita	3.73	+	100	=	1.0373	₁
Percentage change over prior year			100			

Plumas County	0.10	+	100	=	1.0010	₂
Population Percentage Change			100			

Calculation of Factor for FY 2020/21	1.0383	_{1 x 2}
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Prop 4 Spending Limits-Revision

FY 2020/21

Jurisdiction	County FY 19/20 Limit	County FY 2020/21 Factor	County FY 2020/21 Limit	District FY 2020/21 Limit
Plumas County	\$ 36,418,171	1.0383	\$ 37,812,987	
Crescent Mills Lighting	\$ -	1.0383	\$ -	
Quincy Lighting	\$ 136,510	1.0383	\$ 141,738	
West Almanor CSD	\$ 839,044	1.0383	\$ 871,179	
CSA #8 Water	\$ -	1.0383	\$ -	
Plumas Eureka CSD	\$ 76,995	1.0383	\$ 79,944	
CSA #11	\$ 73,690	1.0383	\$ 76,512	
Beckwourth CSA	\$ 21,222	1.0383	\$ 22,035	
Indian Valley CSD	\$ 22,038	1.0383	\$ 22,882	
P.C. Flood Control	\$ -	1.0383	\$ -	
Greenhorn Creek CSD	\$ 112,260	1.0383	\$ 116,559	
Prattville-Almanor Fire	\$ 91,084	1.0383	\$ 94,572	
Beckwourth Fire	\$ 47,472	1.0383	\$ 49,290	
Chester Fire	\$ 358,828	1.0383	\$ 372,571	
Crescent Mills Fire	\$ 359,736	1.0383	\$ 373,514	
Graeagle Fire	\$ 193,821	1.0383	\$ 201,244	
Hamilton Branch Fire	\$ 476,071	1.0383	\$ 494,305	
Laporte Fire	\$ 32,319	1.0383	\$ 33,557	
Meadow Valley Fire	\$ 138,006	1.0383	\$ 143,291	
Peninsula Fire	\$ 389,780	1.0383	\$ 404,709	
Quincy Fire	\$ 630,504	1.0383	\$ 654,652	
Sierra Valley Fire	\$ 124,082	1.0383	\$ 128,835	
Indian Valley CSD	\$ 177,630	1.0383	\$ 184,433	
Eastern Plumas Rural Fire	\$ 141,473	1.0383	\$ 146,891	
Chester Cemetery	\$ -	1.0383	\$ -	
Crescent Mills Cemetery	\$ -	1.0383	\$ -	
Cromberg Cemetery	\$ -	1.0383	\$ -	
Greenville Cemetery	\$ -	1.0383	\$ -	
Meadow Valley Cemetery	\$ -	1.0383	\$ -	
Mohawk Valley Cemetery	\$ -	1.0383	\$ -	
Portola Cemetery	\$ -	1.0383	\$ -	
Quincy Cemetery	\$ 378,829	1.0383	\$ 393,338	
Taylorsville Cemetery	\$ -	1.0383	\$ -	
Central Plumas Rec.	\$ 1,071,204	1.0383	\$ 1,112,231	
Johnsville PUD	\$ 147,945	1.0383	\$ 153,611	
Graeagle CSD	\$ 32,108	1.0383	\$ 33,338	
Greenville CSD	\$ 669,095	1.0383	\$ 694,721	
IV Soil Conser.	\$ -	1.0383	\$ -	
La Porte Cemetery	\$ -	1.0383	\$ -	
Air Pollution Control	\$ -	1.0383	\$ -	
CSA #12	\$ -	1.0383	\$ -	
Sierra Valley Ground Water	\$ -	1.0383	\$ -	
Feather River Canyon CSD	\$ -	1.0383	\$ -	
Totals	\$ 43,159,915		\$ 44,812,940	

Beckwourth CSA**Prop 4 Spending Limit-Revision
FY 2020/21***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0373
X	
Population Growth from	
01/01/19-01/01/20	1.001
<hr/>	
Growth Factor FY 2020/21	1.0383

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

FY 2020/21 Prop 4 Spending Limit \$ 22,035

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

CSA #11**Prop 4 Spending Limit-Revision
FY 2020/21***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0373
X	
Population Growth from	
01/01/19-01/01/20	1.001
Growth Factor FY 2020/21	1.0383
FY 2019/20 Prop 4 Spending Limit	\$ 73,690
FY 2020/21 Prop 4 Spending Limit	\$ 76,512

Roberta M. Allen, CPA
Auditor / Controller

Plumas County**Prop 4 Spending Limit-Revision
FY 2020/21***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0373
X	
Population Growth from	
01/01/19-01/01/20	1.001
<hr/>	
Growth Factor FY 2020/21	1.0383

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

FY 2020/21 Prop 4 Spending Limit \$ 37,812,987

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

Quincy Lighting**Prop 4 Spending Limit-Revision
FY 2020/21***Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0373
X	
Population Growth from	
01/01/19-01/01/20	1.001
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Growth Factor FY 2020/21	1.0383
 FY 2019/20 Prop 4 Spending Limit	\$ 136,510
 FY 2020/21 Prop 4 Spending Limit	\$ 141,738

Roberta M. Allen, CPA
Auditor / Controller



GAVIN NEWSOM - GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ www.dof.ca.gov

May 2020

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, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. 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 2020-21 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, 2020.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

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

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER
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 2020-21 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

2020-21:

Per Capita Cost of Living Change = 3.73 percent
Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio: $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21: $1.0373 \times 1.0022 = 1.0396$

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	<u>Percent Change</u> 2019-2020	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u> 1-1-2020
		1-1-19	1-1-20	
Plumas				
Portola	-0.05	2,017	2,016	2,016
Unincorporated	0.12	16,225	16,244	16,244
County Total	0.10	18,242	18,260	18,260

*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 2020-21

Attachment C

Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	<u>Percent Change</u> 2019-20	<u>--- Population Minus Exclusions ---</u>	
		1-1-19	1-1-20
Napa			
Incorporated	-0.60	114,151	113,468
County Total	-0.61	137,902	137,066
Nevada			
Incorporated	0.27	32,147	32,233
County Total	0.30	97,740	98,037
Orange			
Incorporated	0.04	3,064,197	3,065,272
County Total	0.04	3,192,279	3,193,693
Placer			
Incorporated	2.23	282,173	288,464
County Total	1.95	395,978	403,711
Plumas			
Incorporated	-0.05	2,017	2,016
County Total	0.10	18,242	18,260
Riverside			
Incorporated	0.79	2,031,484	2,047,494
County Total	0.79	2,413,561	2,432,578
Sacramento			
Incorporated	1.29	943,866	956,019
County Total	0.90	1,535,945	1,549,820
Son Benito			
Incorporated	1.57	42,096	42,758
County Total	1.37	61,513	62,353
San Bernardino			
Incorporated	0.54	1,843,416	1,853,328
County Total	0.51	2,139,271	2,150,125

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