

RESOLUTION NO. 23-8809

**A Resolution establishing Fiscal Year 2023/2024 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 2023/2024; 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 2023/2024; 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	\$ 40,599,399
Quincy Lighting	\$ 152,183
CSA #11 (Ambulance)	\$ 82,151
Beckwourth CSA	\$ 23,659

**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. 23-8809 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 13th day of June 2023 by the following vote:

RESOLUTION NO. 23-


**AYES:** Supervisor(s) Engel, Goss, McGowan, Hagwood

**NOES:** None

**ABSENT:** Supervisor Ceresola

  
Chair, Board of Supervisors

**ATTEST:**

  
Clerk of the Board of Supervisors

Approved as to form:



Gretchen Stuhr  
Plumas County Counsel



May 2023

Gavin Newsom \* Governor

1021 O Street, Suite 3110 \* Sacramento CA 95814 \* [www.dof.ca.gov](http://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 (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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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, 2023.**

**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.

JOE SPEPHENSHAW  
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 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<u>Percent Change</u>	<u>Population Minus Exclusions</u>		<u>Total Population</u>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Plumas				
Portola	-1.64	2,129	2,094	2,094
Unincorporated	-1.18	17,103	16,902	16,902
County Total	-1.23	19,232	18,996	18,996

\*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 Calculations  
January 1, 2023 to January 1, 2024

California Department of Finance Per Capita Percentage change over prior year	$\frac{4.44 + 100}{100} = 1.0444$ <sup>1</sup>
Plumas County Population Percentage Change	$\frac{(1.23) + 100}{100} = 0.9877$ <sup>2</sup>
<b>Calculation of Factor for FY 2023/24</b>	<b>1.0316</b> <sup>1x2</sup>

**Prop 4 Spending Limits-Revision**

**FY 2023/24**

Jurisdiction	County FY22/23 Limit	County FY 2023/24 Factor	County FY 2023/24 Limit	District FY 2023/24 Limit
Plumas County	\$ 39,355,757	1.0316	\$ 40,599,399	
Crescent Mills Lighting	\$ -	1.0316	\$ -	
Quincy Lighting	\$ 147,521	1.0316	\$ 152,183	
West Almanor CSD	\$ 906,723	1.0316	\$ 935,376	
CSA #8 Water	\$ -	1.0316	\$ -	
Plumas Eureka CSD	\$ 83,206	1.0316	\$ 85,835	
CSA #11	\$ 79,634	1.0316	\$ 82,151	
Beckwourth CSA	\$ 22,934	1.0316	\$ 23,659	
Indian Valley CSD	\$ 23,815	1.0316	\$ 24,568	
P.C. Flood Control	\$ -	1.0316	\$ -	
Greenhorn Creek CSD	\$ 121,315	1.0316	\$ 125,149	
Prattville-Almanor Fire	\$ 98,431	1.0316	\$ 101,541	
Beckwourth Fire	\$ 51,301	1.0316	\$ 52,922	
Chester Fire	\$ 387,772	1.0316	\$ 400,025	
Crescent Mills Fire	\$ 388,753	1.0316	\$ 401,038	
Graeagle Fire	\$ 209,455	1.0316	\$ 216,073	
Hamilton Branch Fire	\$ 514,472	1.0316	\$ 530,730	
Laporte Fire	\$ 34,926	1.0316	\$ 36,030	
Meadow Valley Fire	\$ 149,138	1.0316	\$ 153,850	
Peninsula Fire	\$ 421,221	1.0316	\$ 434,531	
Quincy Fire	\$ 681,362	1.0316	\$ 702,893	
Sierra Valley Fire	\$ 134,091	1.0316	\$ 138,329	
Indian Valley CSD	\$ 191,958	1.0316	\$ 198,024	
Eastern Plumas Rural Fire	\$ 152,884	1.0316	\$ 157,716	
Chester Cemetery	\$ -	1.0316	\$ -	
Crescent Mills Cemetery	\$ -	1.0316	\$ -	
Cromberg Cemetery	\$ -	1.0316	\$ -	
Greenville Cemetery	\$ -	1.0316	\$ -	
Meadow Valley Cemetery	\$ -	1.0316	\$ -	
Mohawk Valley Cemetery	\$ -	1.0316	\$ -	
Portola Cemetery	\$ -	1.0316	\$ -	
Quincy Cemetery	\$ 409,387	1.0316	\$ 422,323	
Taylorsville Cemetery	\$ -	1.0316	\$ -	
Central Plumas Rec.	\$ 1,157,610	1.0316	\$ 1,194,190	
Johnsville PUD	\$ 159,878	1.0316	\$ 164,930	
Graeagle CSD	\$ 34,698	1.0316	\$ 35,795	
Greenville CSD	\$ 723,066	1.0316	\$ 745,914	
IV Soil Conser.	\$ -	1.0316	\$ -	
La Porte Cemetery	\$ -	1.0316	\$ -	
Air Pollution Control	\$ -	1.0316	\$ -	
CSA #12	\$ -	1.0316	\$ -	
Sierra Valley Ground Water	\$ -	1.0316	\$ -	
Feather River Canyon CSD	\$ -	1.0316	\$ -	
<b>Totals</b>	<b>\$ 46,641,308</b>		<b>\$ 48,115,173</b>	

<b>Plumas County</b>
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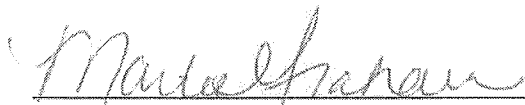
**Prop 4 Spending Limit-Revision  
FY 2023/24**

*Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0444
X	
Population Growth from	
01/01/22-01/01/23	0.9877
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Growth Factor FY 2022/23	1.0316

FY 2023/24 Prop 4 Spending Limit     \$ 39,355,757

<b>FY 2023/24 Prop 4 Spending Limit</b>	<b>\$ 40,599,399</b>
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**Martee Graham**  
Auditor / Controller



<b>Quincy Lighting</b>
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**Prop 4 Spending Limit-Revision  
FY 2023/24**

*Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0444
X	
Population Growth from 01/01/22-01/01/23	0.9877
Growth Factor FY 2022/23	1.0316

FY 2023/24 Prop 4 Spending Limit	\$	147,521
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<b>FY 2023/24 Prop 4 Spending Limit</b>	<b>\$</b>	<b>152,183</b>
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**Martee Graham**  
**Auditor / Controller**

CSA #11
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Prop 4 Spending Limit-Revision  
FY 2023/24

*Growth Factor:*

Per Capita Personal Income		
Change from Prior Year		1.0444
X		
Population Growth from		
01/01/22-01/01/23		0.9877
Growth Factor FY 2022/23		1.0316
 FY 2023/24 Prop 4 Spending Limit	 \$	 79,634

<b>FY 2023/24 Prop 4 Spending Limit</b>	<b>\$</b>	<b>82,151</b>
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**Martee Graham**  
Auditor / Controller

<b>Beckwourth CSA</b>
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**Prop 4 Spending Limit-Revision  
FY 2023/24**

*Growth Factor:*

Per Capita Personal Income	
Change from Prior Year	1.0444
X	
Population Growth from	
01/01/22-01/01/23	0.9877
Growth Factor FY 2022/23	1.0316

FY 2023/24 Prop 4 Spending Limit	\$	22,934
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<b>FY 2023/24 Prop 4 Spending Limit</b>	<b>\$</b>	<b>23,659</b>
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**Martee Graham**  
**Auditor / Controller**