

RESOLUTION NO. 15- 8071

A Resolution establishing Fiscal Year 2015/16 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 2015/2016; 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 2015/2016; and

NOW, THEREFORE, 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	\$ 31,091,818
Quincy Lighting	\$ 116,545
CSA #11 (Ambulance)	\$ 62,912
Beckwourth CSA	\$ 18,118

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.

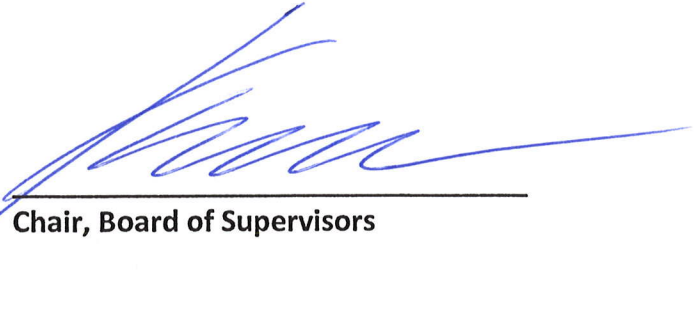
RESOLUTION NO. 15- 8071

The foregoing, Resolution No. 15- 8071 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 9th day of June, 2015 by the following vote:

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

NOES: NONE

ABSENT: NONE



Chair, Board of Supervisors

ATTEST:



Clerk of the Board of Supervisors



May 2015

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, mandates 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, 2015, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2015-16. 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 2015-16 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides 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. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State 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 issue should be referred to their respective county for clarification, or to their legal representation, or to 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, 2015.**

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:

KEELY M. BOSLER

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 2015-16 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2015-16	3.82

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2015-16 appropriation limit.

2015-16:

Per Capita Cost of Living Change = 3.82 percent
 Population Change = 0.93 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.82 + 100}{100} = 1.0382$

Population converted to a ratio: $\frac{0.93 + 100}{100} = 1.0093$

Calculation of factor for FY 2015-16: $1.0382 \times 1.0093 = 1.0479$

Fiscal Year 2015-16

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2014 to January 1, 2015 and Total Population, January 1, 2015

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u> <u>Population</u>
	2014-2015	1-1-14	1-1-15	1-1-2015
Plumas				
Portola	-0.88	2,038	2,020	2,020
Unincorporated	-0.59	17,644	17,540	17,540
County Total	-0.62	19,682	19,560	19,560

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

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2014 to January 1, 2015

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2014-15	1-1-14	1-1-15
Napa			
Incorporated	0.97	111,409	112,493
County Total	0.94	136,889	138,177
Nevada			
Incorporated	0.95	32,025	32,330
County Total	0.39	97,728	98,108
Orange			
Incorporated	1.03	2,991,848	3,022,775
County Total	1.08	3,113,306	3,146,789
Placer			
Incorporated	0.91	254,592	256,906
County Total	0.76	366,678	369,454
Plumas			
Incorporated	-0.88	2,038	2,020
County Total	-0.62	19,682	19,560
Riverside			
Incorporated	1.29	1,907,064	1,931,575
County Total	1.29	2,270,800	2,300,016
Sacramento			
Incorporated	1.13	882,483	892,427
County Total	1.04	1,450,615	1,465,740
San Benito			
Incorporated	1.01	38,844	39,235
County Total	0.75	57,909	58,344
San Bernardino			
Incorporated	1.16	1,762,969	1,783,437
County Total	1.09	2,051,252	2,073,538

*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, 2014 to January 1, 2015

California Department of Finance Per Capita Percentage change over prior year	$\frac{3.82 + 100}{100} = 1.0382$
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Plumas County Population Percentage Change	$\frac{(0.62) + 100}{100} = 0.9938$
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Calculation of Factor for FY 2015/16

1.0318 1x2

**Prop 4 Spending Limits
FY 2015/16**

Jurisdiction	County FY 2014/15 Limit	County FY 2015/16 Factor	County FY 2015/16 Limit	District FY 2015/16 Limit
Plumas County	\$ 30,133,570	1.0318	\$ 31,091,818	
Crescent Mills Lighting	\$ -	1.0318	\$ -	
Quincy Lighting	\$ 112,953	1.0318	\$ 116,545	
West Almanor CSD	\$ 694,253	1.0318	\$ 716,330	
CSA #8 Water	\$ -	1.0318	\$ -	
Plumas Eureka CSD	\$ 63,708	1.0318	\$ 65,734	
CSA #11	\$ 60,973	1.0318	\$ 62,912	
Beckwourth CSA	\$ 17,560	1.0318	\$ 18,118	
Indian Valley CSD	\$ 18,235	1.0318	\$ 18,815	
P.C. Flood Control	\$ -	1.0318	\$ -	
Greenhorn Creek CSD	\$ 92,888	1.0318	\$ 95,842	
Prattville-Almanor Fire	\$ 75,364	1.0318	\$ 77,761	
Beckwourth Fire	\$ 39,280	1.0318	\$ 40,529	
Chester Fire	\$ 296,906	1.0318	\$ 306,348	
Crescent Mills Fire	\$ 297,657	1.0318	\$ 307,122	
Graeagle Fire	\$ 160,373	1.0318	\$ 165,473	
Hamilton Branch Fire	\$ 393,916	1.0318	\$ 406,443	
Laporte Fire	\$ 26,742	1.0318	\$ 27,592	
Meadow Valley Fire	\$ 114,190	1.0318	\$ 117,821	
Peninsula Fire	\$ 322,517	1.0318	\$ 332,773	
Quincy Fire	\$ 521,699	1.0318	\$ 538,289	
Sierra Valley Fire	\$ 102,670	1.0318	\$ 105,935	
Indian Valley CSD	\$ 146,977	1.0318	\$ 151,651	
Eastern Plumas Rural Fire	\$ 117,059	1.0318	\$ 120,781	
Chester Cemetary	\$ -	1.0318	\$ -	
Crescent Mills Cemetery	\$ -	1.0318	\$ -	
Cromberg Cemetery	\$ -	1.0318	\$ -	
Greenville Cemetery	\$ -	1.0318	\$ -	
Meadow Valley Cemetery	\$ -	1.0318	\$ -	
Mohawk Valley Cemetery	\$ -	1.0318	\$ -	
Portola Cemetery	\$ -	1.0318	\$ -	
Quincy Cemetery	\$ 313,456	1.0318	\$ 323,424	
Taylorville Cemetery	\$ -	1.0318	\$ -	
Central Plumas Rec.	\$ 886,348	1.0318	\$ 914,534	
Johnsville PU	\$ 122,414	1.0318	\$ 126,307	
Graeagle CSD	\$ 26,568	1.0318	\$ 27,413	
Greenville CSD	\$ 553,630	1.0318	\$ 571,235	
IV Soil Conser.	\$ -	1.0318	\$ -	
La Porte Cemetery	\$ -	1.0318	\$ -	
Air Pollution Control	\$ -	1.0318	\$ -	
CSA #12	\$ -	1.0318	\$ -	
Sierra Valley Ground Water	\$ -	1.0318	\$ -	
Feather River Canyon CSD	\$ -	1.0318	\$ -	
Totals	\$ 35,711,906		\$ 36,847,545	

Plumas County

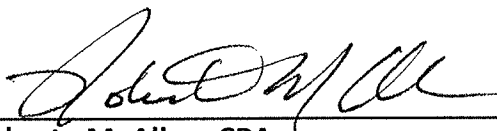
**Prop 4 Spending Limit
FY 2015/16**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0382
X	
Population Growth from 01/01/14-01/01/15	0.9938
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Growth Factor FY 2015/16	1.0318

FY 2015/16 Prop 4 Spending Limit \$ 30,133,570

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



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

Quincy Lighting

**Prop 4 Spending Limit
FY 2015/16**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0382
X	
Population Growth from 01/01/14-01/01/15	0.9938
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Growth Factor FY 2015/16	1.0318

FY 2015/16 Prop 4 Spending Limit \$ 112,953

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



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

CSA #11


**Prop 4 Spending Limit
FY 2015/16**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0382
X	
Population Growth from 01/01/14-01/01/15	0.9938
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Growth Factor FY 2015/16	1.0318

FY 2015/16 Prop 4 Spending Limit \$ 60,973

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



Roberta M. Allen, CPA
Auditor / Controller

Beckwourth CSA

**Prop 4 Spending Limit
FY 2015/16**

Growth Factor:

Per Capita Personal Income Change from Prior Year	1.0382
X	
Population Growth from 01/01/14-01/01/15	0.9938
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Growth Factor FY 2015/16	1.0318

FY 2015/16 Prop 4 Spending Limit \$ 17,560

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



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