

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. 2016-090

**IN THE MATTER OF ESTABLISHING THE 2016-17 APPROPRIATION
LIMITATION FOR THE COUNTY OF SIERRA**

WHEREAS, the people of the State of California approved the addition of Article XIII B to the State Constitution; and

WHEREAS, said Article XIII B establishes limitations on government appropriations of proceeds of taxes; and

WHEREAS, said Article XIII B further defines the types of revenues that are to be classified as proceeds of taxes and establishes the 1978-79 fiscal year as the base year for computing the prescribed appropriations limitations; and

WHEREAS, both said Article XIII B and chapter 1205 Statutes of 1980 established the criteria for the computation of said limitations and prescribes that said limitations be adopted by resolution of the governing board of each entity subject to the limitation; and

WHEREAS, the County Auditor of the County of Sierra has applied the applicable computational factors to determine the proceeds of taxes appropriation limitation for the 2016-17 fiscal year.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Sierra, State of California that:

1. The appropriation limitation for the 2016-17 fiscal year are as follows:

County of Sierra	\$6,474,455
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2. Any revenues received from proceeds of taxes in excess of taxes of said appropriation limitation may be returned to the taxpayers within two years following the close of the fiscal year by a commensurate reduction in property tax levies or by some other method compatible with the intent of article XIII B. See calculations in attached exhibit A.

Adopted by the Board of Supervisors of the County of Sierra on the 6th day of September, 2016, by the following vote:

AYES: Supervisors Huebner, Roen, Beard, Schlefstein, Adams

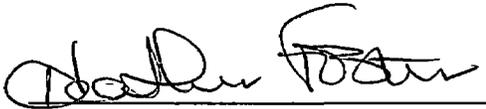
NOES: None

ABSENT: None

ABSTAINED: None

ATTEST:

COUNTY OF SIERRA



Heather Foster
Clerk of the Board



Lee Adams,
Chairperson, Board of Supervisors

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2016-17

APPROPRIATIONS LIMIT
(Proposition 4)

COUNTY-WIDE CALCULATION	Factor		
Price Index Change (%)	5.37		
Population Change (%)	0.00		
Price index change converted to a Ratio	$\frac{5.37 + 100}{100}$	=	1.0537
Population Change converted to a Ratio	$\frac{(0) + 100}{100}$	=	1
Calculation of Factor for FY 15-16	1.0537×1	=	1.0537

COUNTY GOVERNMENT

	2015-16		Factor	=	2016-17
Appropriations Limit	6,144,496	X	1.05370000	=	6,474,455

Total annual appropriations subject to limit		2015-16	2016-17
Secured Prop Tax	0013001 4001	2,887,836	2,996,470
Unsecured Prop Tax	0013001 4002	121,441	132,000
Prior Secured Prop Tax	0013001 4003	0	0
Prior Unsecured Prop Tax	0013001 4004	2,431	2,500
Supplemental Prop Tax	0013001 4005	26,317	10,000
Timber Yield Taxes	0013001 4007	20,725	45,000
Sales & Use Tax	0013001 4008	147,415	130,000
Property Transfer Tax	0013001 4010	27,960	24,000
Transient Occupancy Tax	0013001 4011	259,062	271,000
Motor Vehicle In Lieu	0013001 4357	334,546	337,242
Homeowners Prop Tax Relief	0013001 4055	33,279	33,500
Health - Realignment	8170000 4352	267,317	298,518
Sales Tax LTC	8550000 4255	40,493	45,000
Total Tax Revenue		<u>4,168,822</u>	<u>4,325,230</u>

Resolution 2016-____
Per DOF



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. ■ GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

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

May 2016

Attachment A

- 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>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2015-2016	1-1-15	1-1-16	1-1-2016
Sierra				
Loyalton	0.13	771	772	772
Unincorporated	-0.04	2,432	2,431	2,431
County Total	0.00	3,203	3,203	3,203

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

**BOARD OF SUPERVISORS
COUNTY OF SIERRA
STATE OF CALIFORNIA**

RESOLUTION NO. CSA 2016-003

**IN THE MATTER OF ESTABLISHING THE 2016-17 APPROPRIATION
LIMITATION FOR SIERRA COUNTY SERVICE AREAS 2, 3, 4A5A**

WHEREAS, the people of the State of California approved the addition of Article XIII B to the State Constitution; and

WHEREAS, said Article XIII B establishes limitations on government appropriations of proceeds of taxes; and

WHEREAS, said Article XIII B further defines the types of revenues that are to be classified as proceeds of taxes and establishes the 1978-79 fiscal year as the base year for computing the prescribed appropriations limitations; and

WHEREAS, both said Article XIII B and chapter 1205 Statutes of 1980 established the criteria for the computation of said limitations and prescribes that said limitations be adopted by resolution of the governing board of each entity subject to the limitation; and

WHEREAS, the County Auditor of the County of Sierra has applied the applicable computational factors to determine the proceeds of taxes appropriation limitation for the 2016-17 fiscal year.

NOW THEREFORE BE IT RESOLVED by the Board of Supervisors of the County of Sierra, State of California that:

1. The appropriation limitation for the 2016-17
2. fiscal year are as follows:

County Service Area #2	\$ 279,848
County Service Area #3	\$ 68,944
County Service Area #4A-5A	\$ 734,551

3. Any revenues received from proceeds of taxes in excess of taxes of said appropriation limitation may be returned to the taxpayers within two years following the close of the fiscal year by a commensurate reduction in property tax levies or by some other method compatible with the intent of article XIII B. See calculations in attached exhibit A.

Adopted by the Board of Supervisors of the County of Sierra on the 6th day of September, 2016, by the following vote:

AYES: Supervisors Huebner, Roen, Beard, Schlefstein, Adams

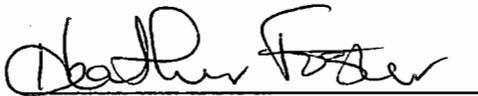
NOES: None

ABSENT: None

ABSTAINED: None

ATTEST:

COUNTY OF SIERRA



Heather Foster
Clerk of the Board



Lee Adams,
Chairperson, Board of Supervisors

COUNTY OF SIERRA
STATE OF CALIFORNIA

FISCAL YEAR 2016-17

APPROPRIATIONS LIMIT
(Proposition 4)

County Service Area 2: Fund 702

	2015-16		Factor		2016-17
Appropriations Limit	\$265,586	X	1.0537	=	\$279,848
Tax Revenue Sources					
			2015-16		2016-17
4001 Current Secured Prop Tax			21,673		21,762
4002 Current Unsecured Prop Tax			756		800
4004 Prior Unsecured Prop Tax			15		0
4005 Supplemental Roll Prop Tax			146		50
4007 Timber Yield Taxes			729		1,700
4242 Homeowners Property Tax Relief			207		200
Total Tax Revenue			<u>\$23,526</u>		<u>\$24,512</u>

County Service Area 3: Fund 703

	2015-16		Factor		2016-17
Appropriations Limit	\$65,430	X	1.0537	=	\$68,944
Tax Revenue Sources					
			2015-16		2016-17
4001 Current Secured Prop Tax			12,219		12,281
4002 Current Unsecured Prop Tax			528		525
4004 Prior Unsecured Prop Tax			11		0
4005 Supplemental Roll Prop Tax			102		0
4007 Timber Yield Taxes			452		1,324
4242 Homeowners Property Tax Relief			145		166
Total Tax Revenue			<u>\$13,456</u>		<u>\$14,296</u>

County Service Area 4A-5A: Fund 706

	2015-16		Factor		2016-17
Appropriations Limit	\$697,116	X	1.0537	=	\$734,551
Tax Revenue Sources					
			2015-16		2016-17
4001 Current Secured Prop Tax			78,806		79,214
4002 Current Unsecured Prop Tax			3,457		3,759
4004 Prior Unsecured Prop Tax			69		0
4005 Supplemental Roll Prop Tax			667		0
4007 Timber Yield Taxes			0		0
4242 Homeowners Property Tax Relief			947		966
Total Tax Revenue			<u>\$83,945</u>		<u>\$83,939</u>

Resolution 2016-_____

Note: See County-wide calculation on previous page for development of factors