

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

RESOLUTION NO. _____

**IN THE MATTER OF ESTABLISHING THE 2022-23 APPROPRIATION
LIMITATION FOR SIERRA COUNTY SERVICE AREAS 2, 3, 5A**

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 2022-23 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 2022-23
2. fiscal year are as follows:

County Service Area #2	\$ 341,628
County Service Area #3	\$ 84,165
County Service Area #4A-5A	\$ 896,713
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 20th day of September, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAINED:

ATTEST:

COUNTY OF SIERRA

HEATHER FOSTER
CLERK OF THE BOARD

PAUL ROEN, CHAIRPERSON
BOARD OF SUPERVISORS

APPROVED AS TO FORM:

DAVID PRENTICE
COUNTY COUNSEL

**COUNTY OF SIERRA
STATE OF CALIFORNIA**

FISCAL YEAR 2022-23

**APPROPRIATIONS LIMIT
(Proposition 4)**

COUNTY-WIDE CALCULATION

Factor

Price Index Change (%)

7.55

Population Change (%)

0.12

Price index change converted to a Ratio

$$\frac{7.55 + 100}{100} =$$

1.0755

Population Change converted to a Ratio

$$\frac{0.12 + 100}{100} =$$

1.0012

Calculation of Factor for FY 20-21

$$1.0755 \times 1.0012 =$$

1.0767906

COUNTY GOVERNMENT

	2022-23		Factor		2022-23
Appropriations Limit	7,903,759	X	1.07679060	=	8,510,694

Total annual appropriations subject to limit

			2021-22	2022-23
Secured Prop Tax	0013001	4001	3,215,281	3,668,852
Unsecured Prop Tax	0013001	4002	99,654	100,900
Prior Secured Prop Tax	0013001	4003	0	0
Prior Unsecured Prop Tax	0013001	4004	0	2,500
Supplemental Prop Tax	0013001	4005	0	40,000
Timber Yield Taxes	0013001	4007	0	50,000
Sales & Use Tax	0013001	4008	152,775	195,000
Property Transfer Tax	0013001	4010	33,402	24,000
Transient Occupancy Tax	0013001	4011	317,754	390,000
Motor Vehicle In Lieu	0013001	4357	416,999	420,000
Homeowners Prop Tax Relief	0013001	4055	0	30,000
Health - Realignment	8170000	4352	332,851	475,284
Sales Tax LTC	8550000	4255	63,868	0
Total Tax Revenue			<u>4,632,584</u>	<u>5,396,536</u>

Resolution 2021-___

Per DOF

Resolution # 2022-___

**COUNTY OF SIERRA
STATE OF CALIFORNIA**

FISCAL YEAR 2022-23

**APPROPRIATIONS LIMIT
(Proposition 4)**

County Service Area 2: Fund 702

	2022-23		Factor		2022-23
Appropriations Limit	\$341,628	X	1.0767906	=	\$367,862
Tax Revenue Sources			2021-22		2022-23
4001 Current Secured Prop Tax			24,818		25,426
4002 Current Unsecured Prop Tax			681		800
4004 Prior Unsecured Prop Tax			0		0
4005 Supplemental Roll Prop Tax			0		50
4007 Timber Yield Taxes			0		1,700
4242 Homeowners Property Tax Relief			0		224
Total Tax Revenue			\$25,499		\$28,200

County Service Area 3: Fund 703

	2022-23		Factor		2022-23
Appropriations Limit	\$84,165	X	1.0767906	=	\$90,628
Tax Revenue Sources			2021-22		2022-23
4001 Current Secured Prop Tax			14,285		14,594
4002 Current Unsecured Prop Tax			445		525
4004 Prior Unsecured Prop Tax			0		0
4005 Supplemental Roll Prop Tax			0		0
4007 Timber Yield Taxes			0		1,324
4242 Homeowners Property Tax Relief			0		142
Total Tax Revenue			\$14,730		\$16,585

County Service Area 4A-5A: Fund 706

	2022-23		Factor		2022-23
Appropriations Limit	\$896,713	X	1.0767906	=	\$965,572
Tax Revenue Sources			2021-22		2022-23
4001 Current Secured Prop Tax			68,065		71,040
4002 Current Unsecured Prop Tax			2,199		2,710
4004 Prior Unsecured Prop Tax			0		0
4005 Supplemental Roll Prop Tax			0		0
4007 Timber Yield Taxes			0		0
4242 Homeowners Property Tax Relief			0		966
Total Tax Revenue			\$70,264		\$74,716

Resolution CSA 2022-____

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