

**Sierra County
Board of Supervisors'
Agenda Transmittal &
Record of Proceedings**

MEETING DATE: September 20, 2022	TYPE OF AGENDA ITEM: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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DEPARTMENT: Auditor
APPROVING PARTY: Van Maddox
PHONE NUMBER: 530-289-3286

AGENDA ITEM: Resolution Adopting Appropriation Limits for the 2022-2023 Fiscal Year for the County of Sierra.
SUPPORTIVE DOCUMENTS ATTACHED: Memo Resolution Agreement Other

BACKGROUND INFORMATION:
FUNDING SOURCE:
GENERAL FUND IMPACT: No General Fund Impact
OTHER FUND:
AMOUNT: \$ N/A

ARE ADDITIONAL PERSONNEL REQUIRED? <input type="checkbox"/> Yes, -- -- <input checked="" type="checkbox"/> No	IS THIS ITEM ALLOCATED IN THE BUDGET? <input type="checkbox"/> Yes <input type="checkbox"/> No IS A BUDGET TRANSFER REQUIRED? <input type="checkbox"/> Yes <input type="checkbox"/> No
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SPACE BELOW FOR CLERK'S USE

BOARD ACTION: <input type="checkbox"/> Approved <input type="checkbox"/> Approved as amended <input type="checkbox"/> Adopted <input type="checkbox"/> Adopted as amended <input type="checkbox"/> Denied <input type="checkbox"/> Other <input type="checkbox"/> No Action Taken	<input type="checkbox"/> Set public hearing For: _____ <input type="checkbox"/> Direction to: _____ <input type="checkbox"/> Referred to: _____ <input type="checkbox"/> Continued to: _____ <input type="checkbox"/> Authorization given to: _____	Resolution 2022- _____ Agreement 2022- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent: <input type="checkbox"/> By Consensus
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COMMENTS:

CLERK TO THE BOARD

DATE

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

RESOLUTION NO. _____

**IN THE MATTER OF ESTABLISHING THE 2022-23 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 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 fiscal year are as follows:

County of Sierra	\$7,903,759
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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 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-___