

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

Meeting Date: August 16, 2016	Type of Agenda Item: <input checked="" type="checkbox"/> Regular <input type="checkbox"/> Timed <input type="checkbox"/> Consent
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Department: Auditor/Treasurer/Tax Collector
 Approving Party: Van Maddox
 Phone Number: 530-289-3286

Agenda Item: Conduct Public hearing on setting Appropriation Limits for the 2016-2017 Fiscal Year for the County of Sierra.

Supportive Documents Attached: Memo Resolution Agreement Other
 Calculation

Background Information:

Funding Source: General Fund Impact: Select One Other Fund: Amount: Select One	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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Are additional personnel required? <input type="checkbox"/> Yes, Select One Select One Employee(s) <input type="checkbox"/> No	_____ Signature of Authorized Representative
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Approved as to Form and Funding Sources:

County Counsel

Auditor/Risk Manager

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 2011- _____ Agreement 2011- _____ Ordinance _____ Vote: Ayes: Noes: Abstain: Absent:
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Comments:

Clerk to the Board

Date

SIERRA COUNTY

Board of Supervisors
P.O. Drawer D
Downieville, California 95936
Telephone (530) 289-3295
Fax (530) 289-2830



Lee Adams
Chairman

SIERRA COUNTY BOARD OF SUPERVISORS

NOTICE OF PUBLIC HEARINGS

NOTICE IS HEREBY GIVEN, that the Sierra County Board of Supervisors shall conduct the following public hearings on Tuesday, August 16, 2016 at the Loyalton Social Hall, Loyalton City Park, Loyalton, CA. Interested persons may attend and/or provide written comment.

11:00 A.M. – PUBLIC HEARINGS

APPROPRIATION LIMITS

Public hearing on setting Appropriation Limits for the 2016-2017 Fiscal Year for the County of Sierra.

Public hearing on setting Appropriation Limits for the 2016-2017 Fiscal Year for the County Service Areas 2, 3 and 4A5A (Sierra Brooks Water).

FINAL BUDGET

Public hearing on approving the 2016-2017 Final Budget for the County of Sierra.

Public hearing on approving the 2016-2017 Final Budget for the County Service Areas 1, 2, 3, 4, 5, 4A5A (Sierra Brooks Water).

The proposed budget documents for the County and the County Service Areas are available for review to members of the general public online at www.sierracounty.ca.gov under the Auditor's page or in the office of the County Clerk, 100 Courthouse Square, Downieville, CA.

Posted: August 4, 2016

Published: August 4, 2016

**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



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

- 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 Population</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.