



**RESOLUTION NO. 2023-0713-2**

**Establishing Appropriations Limit for the 2023/24 Fiscal Year for  
Quincy Fire Protection District**

WHEREAS, The Board of Directors conducted a hearing on the appropriations Limitation for Quincy Fire Protection District on July 13, 2023

WHEREAS, The Board received testimony and other evidence regarding the Appropriations limit to be established for said district,

Now, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Quincy Fire Protection District,

That the District's appropriations limit for the 2023/24 Fiscal year, as described in Article XIII B of the State constitution and implemented by Chapter 1205, Statutes of 1980, as Amended by Chapter 60, Statutes of 1990, is the sum of \$702,893.00

The foregoing resolution was duly passed and adopted by the Board of Directors of Quincy Fire Protection District, at a meeting of said Board held on the 13<sup>th</sup> day of July 2023 by the following vote:

AYES: Directors: 3

NOES: Directors:

ABSENT: Directors:

A handwritten signature in blue ink, appearing to be "Richard [unclear]", is written over a horizontal line.

Chairman, Board of Directors

ATTEST:

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Treasurer, Board of Directors

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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. California 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 section 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. California 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, 2023.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

JOE SPEPHENSHAW  
Director  
By:

Erika Li  
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 2023-24 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
 Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Plumas				
Portola	-1.64	2,129	2,094	2,094
Unincorporated	-1.18	17,103	16,902	16,902
County Total	-1.23	19,232	18,996	18,996

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

Fiscal Year 2023-24

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023**

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2022-23	1-1-22	1-1-23
Napa			
Incorporated	-0.97	111,917	110,833
County Total	-0.99	134,274	132,945
Nevada			
Incorporated	0.25	33,423	33,506
County Total	-0.26	100,926	100,667
Orange			
Incorporated	-0.46	3,018,568	3,004,808
County Total	-0.46	3,151,305	3,136,922
Placer			
Incorporated	0.59	296,653	298,408
County Total	0.21	409,441	410,305
Plumas			
Incorporated	-1.64	2,129	2,094
County Total	-1.23	19,232	18,996
Riverside			
Incorporated	0.24	2,024,892	2,029,837
County Total	0.34	2,423,020	2,431,270
Sacramento			
Incorporated	0.44	965,442	969,714
County Total	-0.02	1,568,532	1,568,233
San Benito			
Incorporated	0.53	44,674	44,913
County Total	0.19	65,543	65,666
San Bernardino			
Incorporated	0.20	1,860,675	1,864,456
County Total	0.12	2,150,981	2,153,467

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

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# QUINCY FIRE PROTECTION DISTRICT

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## Prop 4 Spending Limit

FY 2023/24

Growth Factor:

Per Capita Personal Income  
Change from Prior Year 1.0444

X

Population Growth from  
01/01/22-01/01/23 0.9877

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Growth Factor FY 2023/24 1.0316

FY 2022/23 Prop 4 Spending Limit \$ 681,362

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FY 2023/24 Prop 4 Spending Limit \$ 702,893

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Karrie White  
Administrative Secretary