

**RESOLUTION NO. 4  
OF THE  
NORTHERN INYO HEALTHCARE DISTRICT  
BOARD OF DIRECTORS**

WHEREAS, the Northern Inyo Healthcare District is required to establish an annual appropriations limit in accordance with Article XIII B of the California Constitution; and

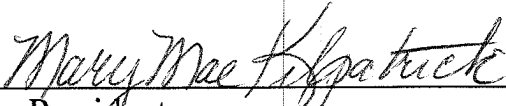
WHEREAS, using data provided by the State of California Department of Finance, on June 20, 2018, the Board of Directors of Northern Inyo Healthcare District established an appropriations limit of \$626,906.98 for the year July 1, 2018 to June 30, 2019 fiscal year; and

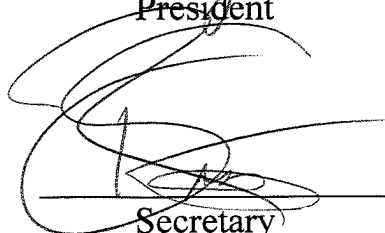
WHEREAS, using the attached data provided by the State of California Department of Finance and the County of Inyo, an appropriations limit of \$651,078.09 has been calculated for the July 1, 2019 to June 30, 2020 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by this Board of Directors of Northern Inyo Healthcare District, meeting in regular session this 19<sup>th</sup> day of June, 2019 that an appropriations limit of \$651,078.09 be established for the Northern Inyo Healthcare District for the 2019-2020 fiscal year; and

BE IT FURTHER RESOLVED that this Resolution be made a part of the minutes of this meeting.

Attest:

  
\_\_\_\_\_  
President

  
\_\_\_\_\_  
Secretary



May 2019

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of 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, 2019, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2019-20. 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 2019-20 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, 2019.**

**Please Note:** The 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.

KEELY BOSLER  
Director  
By:

Vivek Viswanathan  
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 2019-20 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2019-20	3.85

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2019-20 appropriation limit.

**2019-20:**

Per Capita Cost of Living Change = 3.85 percent  
Population Change = 0.47 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.85 + 100}{100} = 1.0385$

Population converted to a ratio:  $\frac{0.47 + 100}{100} = 1.0047$

Calculation of factor for FY 2019-20:  $1.0385 \times 1.0047 = 1.0434$

Fiscal Year 2019-20

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2018 to January 1, 2019 and Total Population, January 1, 2019**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2018-2019	1-1-18	1-1-19	1-1-2019
Inyo				
Bishop	-0.03	3,900	3,899	3,899
Unincorporated	0.01	14,601	14,603	14,694
County Total	0.01	18,501	18,502	18,593

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

**ATTACHMENT A  
STATEMENT OF INYO COUNTY GANN LIMIT CALCULATIONS  
FOR THE TAX YEAR 2018-2019**

**Updated to Include Northern Inyo Healthcare District**

	2016-2017 Limit	Population Change	Per Capita Change	2017-2018 Limit	Population Change	Per Capita Change	2018-2019 Limit
Big Pine Lighting	51,595.94	1.0001	1.0369	53,505.18	0.9990	1.0367	55,413.35
Independence Lighting	51,437.49	1.0001	1.0369	53,340.87	0.9990	1.0367	55,243.18
Lone Pine Lighting	73,988.18	1.0001	1.0369	76,726.02	0.9990	1.0367	79,462.32
Big Pine Fire	333,703.75	1.0001	1.0369	346,052.02	0.9990	1.0367	358,393.38
Bishop Fire	524,235.26	1.0001	1.0369	543,633.90	0.9990	1.0367	563,021.68
Independence Fire	229,073.97	1.0001	1.0369	237,550.55	0.9990	1.0367	246,022.39
Lone Pine Fire	285,471.19	1.0001	1.0369	296,034.67	0.9990	1.0367	306,592.25
Big Pine Cemetery	70,794.73	1.0001	1.0369	73,414.40	0.9990	1.0367	76,032.60
Independence Cemetery	163,704.33	1.0001	1.0369	169,762.00	0.9990	1.0367	175,816.27
Mt. Whitney Cemetery	113,851.27	1.0001	1.0369	118,064.19	0.9990	1.0367	122,274.75
Pioneer Cemetery	423,814.79	1.0001	1.0369	439,497.50	0.9990	1.0367	455,171.43
Tecopa Cemetery	11,882.42	1.0001	1.0369	12,322.11	0.9990	1.0367	12,761.56
Darwin CSD	17,433.65	1.0001	1.0369	18,078.76	0.9990	1.0367	18,723.51
Olancho CSD	141,435.45	1.0001	1.0369	146,669.08	0.9990	1.0367	151,899.79
Westridge CSD	88,824.82	1.0001	1.0369	92,111.66	0.9990	1.0367	95,396.67
Southern Inyo Emergency	118,564.27	1.0001	1.0369	122,951.58	0.9990	1.0367	127,336.44
<b>INYO COUNTY</b>	<b>41,031,142.54</b>	<b>1.0001</b>	<b>1.0369</b>	<b>42,549,446.22</b>	<b>0.9990</b>	<b>1.0367</b>	<b>44,066,899.88</b>
Northern Inyo Healthcare	583,719.53	1.0001	1.0369	605,319.30	0.9990	1.0367	626,906.99
<b>Estimated 2020 Limit</b>							
Northern Inyo Healthcare	\$ 626,906.98	1.0001	1.0385	\$ 651,078.09			