



# Nevada County Consolidated Fire District

## Resolution 26-14

### Appropriations Limit for Fiscal Year 2026-27

**WHEREAS**, Article XIII B of the State of California Constitution and § 7910 of the Government Code of the State of California require the setting of an Appropriations Limit for each fiscal year; and

**WHEREAS**, the California Revenue and Taxation code, § 2227, mandates the California State Department of Finance to transmit an estimate of the percentage change in population to local governments; and

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the Nevada County Consolidated Fire District hereby adopts the 2026-27 Fiscal Year Appropriations Spending Limit in the amount of \$7,140,211 based on the following calculation using data from the California State Department of Finance (see attached Exhibit "A");

This limit is based on a change factor of 1.0434, arrived by using a Per Capita Income growth factor of 4.95% and a Population decrease factor of .58%. Calculation of factors allows a 1.0434 change for FY 2026-27, an increase of 4.34% percent or \$297,080 from FY 2025-26.

**PASSED AND ADOPTED** by the Board of Directors as Resolution of the Nevada County Consolidated Fire District at the Regular Board Meeting held on the 24<sup>th</sup> day of June, 2026, by the following roll call:

Ayes: Dorland, Bennett, Carrington, Slade-Troutman, Nelson, Grueneberg

Noes:

Absent: Hall

Abstain:

[Keith M. Grueneberg \(Jun 24, 2026 22:47:30 PDT\)](#)

Keith Grueneberg, President of the Board  
Nevada County Consolidated Fire District

Attest:

*Tricia Bush*

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Tricia Bush, Secretary of the Board

**Nevada County Consolidated Fire District  
 Appropriation Limit  
 Fiscal Year 2026-27**

Per Capital Personal Income change over prior year	<u>FY 2026-27</u> 4.95%
Population change Nevada County, Balance of County	-0.58%
Limit increase factor	104.34%

Calculation:	<u>FY 2026-27</u>	<u>FY 2025-26</u>	<u>Change</u>
FY 2025-26 Limit calculated	\$ 6,843,131		
Limit increase factor	1.0434		4.34%
Sub total	\$ 7,140,211	\$6,843,131	\$ 297,080

Prepared by: N. Long  
 12-Jun-26  
 appropriations limit 2026-27.xlsx

- 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 2026-27 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

**FISCAL YEAR 2026-27  
 Attachment B  
 Annual Percent Change in Population Minus Exclusions\*  
 January 1, 2025 to January 1, 2026, and Total Population January 1, 2026**

City	County	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Grass Valley	Nevada	-0.66	13,326	13,238	13,238
Nevada City	Nevada	0.21	3,318	3,325	3,325
Truckee	Nevada	0.02	16,895	16,801	16,801
<b>Unincorporated</b>	<b>Nevada</b>	<b>-0.58</b>	<b>69,647</b>	<b>69,461</b>	<b>69,598</b>
Incorporated	Nevada	-0.25	33,539	33,454	33,454










# R26-14 Appropriations Limit

Final Audit Report

2026-06-25

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