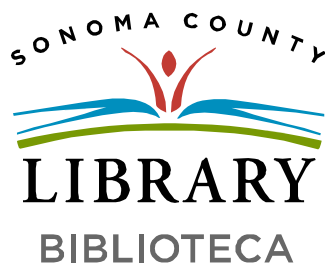


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Chair
David Cahill
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Brooke Greene
Vice-Chair
Paul Heavenridge
Sarah Laggos
Barbara Mackenzie
Tina Poles

Resolution Approving Appropriation Limit for FY 2025-2026

BACKGROUND INFORMATION:

On November 6, 1979 voters approved the Gann Spending Limitation (Proposition 4), which established Article XIII B of the State Constitution. Article XIII B sets limits on the amount of tax revenues the State and most local governments can appropriate within a given fiscal year ("Appropriation Limit"). Refined by Proposition 98 in 1988 and Proposition 111 in 1990, Article XIII B provides that Appropriation Limits are to be established annually by each governmental entity in accordance with the constitutional amendments and enabling state legislation. The Library Commission is to approve the appropriations limit each year.

The California Department of Finance transmits the price and population information to local government jurisdictions to calculate the annual appropriations limit. Limits are generally based upon actual appropriations in a base year, adjusted for cost-of-living and population growth over time. The net appropriations subject to the limit includes tax revenue and interest earnings on investment on tax revenues.

The Fiscal Year 2025-2026 adjusted appropriations limit is the combination of the income factor percent change of 6.44% and the total county population percent change of .15%. The two factors are combined to provide a single limit adjustment factor as follows (allowing for rounding):

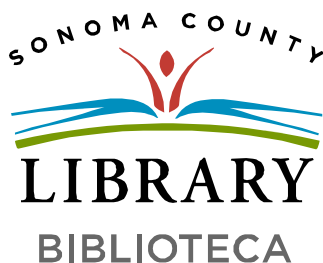
Per Capita Cost of Living converted to a ratio	$(6.44 + 100)/100 = 1.0644$
Population converted to ratio	$(.15 + 100)/100 = 1.0015$
Appropriation Limit Adjustment Factor	$1.0644 \times 1.0015 = 1.0660$

This Appropriation Limit Adjustment factor is applied to the prior year's adjusted appropriations limit to calculate the current Adjusted Appropriations Limit: $\$54,310,327 \times 1.0660 = \$57,894,809$

The adjusted appropriations limit is compared to the net appropriations subject to the limit. The net appropriations subject to the limit needs to be no greater than the adjusted appropriations limit. The Library's FY 2025-2026 adjusted appropriations limit is \$57,894,809. The net appropriations subject to the limit is \$45,619,793 which is less than the adjusted appropriations limit by \$12,275,016.

Adjusted Appropriations Limit	\$57,894,809
Net Appropriations Subject to Limit	- <u>\$45,619,793</u>
Amount Under the Limit	\$12,275,016

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Calculation of Adjusted Appropriations Limit and Net Appropriation Subject to Limit

Fiscal Year	Prior Year Base Limit	Per Capita Cost of Living Ratio	Population Ratio	Adjustment Factor	Adjusted Appropriations Limit	Net Appropriations Subj to Limit	Adjusted Appropriations Limit vs Net Appropriations Subj to Limit Under/(Over)
2025-2026	\$54,310,327	1.0644	1.0015	1.0660	\$57,894,809	\$45,619,793	\$12,275,016

Attachments:
 Resolution
 California State Department of Finance letter, FY 2025-2026

RESOLUTION NO. _____

DATED: 06/04/2025

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION ESTABLISHING
APPROPRIATIONS LIMIT FOR FY 2025-2026 PURSUANT TO ARTICLE XIII B OF THE
CALIFORNIA CONSTITUTION

RECITALS

WHEREAS, Article XIII B of the California Constitution, requires that appropriations limits be established for each entity of government; and

WHEREAS, staff and consultants for the Sonoma County Library have prepared documentation necessary to establish the appropriations limits for the FY 2025-2026 for the Sonoma County Library; and

WHEREAS, on May 15, 2025 documentation used in the determination of the appropriations limits was made available to the public; and

WHEREAS, due notice was given of this Commission's intent to establish the 2025-2026 appropriations limit at its regularly scheduled meeting of June 4, 2025.

NOW, THEREFORE, THE SONOMA COUNTY LIBRARY COMMISSION DOES HEREBY RESOLVE AS FOLLOWS:

1. The appropriations limit for fiscal year 2025-2026 of \$57,894,809 is hereby adopted for the Sonoma County Library.
2. The Sonoma County Library's appropriations subject to limitation are under the appropriation limit by \$12,275,016.

SO ORDERED.

PASSED AND ADOPTED this 4th day of June, 2025. I HEREBY CERTIFY the foregoing resolution was introduced and passed at a regular meeting of the Sonoma County Library Commission by the following vote:

Commission Chair

AYES:

NOES:

ABSENT:

ABSTAIN:

May 2025

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, 2025, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2025-26. 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 2025-26 appropriations limit. Attachment B provides the city and unincorporated county population percentage change along with 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.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, 2025.**

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 STEPHENSHAW
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 2025-26 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

**California Department of Finance
Demographic Research Unit**

Population Data for Price and Population Letter

Population and Excluded Population for January 1, 2024 and January 1, 2025

Released: May 1, 2025

Table of Contents (links to internal worksheets)

[Population and Excluded Population 2024 and 2025](#)

For more information:

<https://dof.ca.gov/forecasting/demographics/estimates-e1/>

Data Prepared by:

Demographic Research Unit
California Department of Finance
e-mail: ficalpop@dof.ca.gov
phone: 916-323-4086

FISCAL YEAR 2025-26

Attachment B

Annual Percent Change in Population Minus Exclusions*

January 1, 2024 to January 1, 2025 and Total Population January 1, 2025

[About the D:](#)

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
Scotts Valley City	Santa Cruz	-0.04	11,836	11,831	11,831
Watsonville City	Santa Cruz	0.47	50,860	51,101	51,101
Balance of County	Santa Cruz	-0.04	128,130	128,079	128,136
Incorporated	Santa Cruz	0.23	135,261	135,574	135,574
County Total	Santa Cruz	0.10	263,391	263,653	263,710
Anderson City	Shasta	-0.73	11,048	10,967	10,967
Redding City	Shasta	0.09	93,330	93,413	93,534
Shasta Lake City	Shasta	-0.74	10,209	10,133	10,133
Balance of County	Shasta	-0.49	65,836	65,514	65,567
Incorporated	Shasta	-0.06	114,587	114,513	114,634
County Total	Shasta	-0.22	180,423	180,027	180,201
Loyalton City	Sierra	-0.27	732	730	730
Balance of County	Sierra	-0.20	2,445	2,440	2,440
Incorporated	Sierra	-0.27	732	730	730
County Total	Sierra	-0.22	3,177	3,170	3,170
Dorris City	Siskiyou	-0.84	837	830	830
Dunsmuir City	Siskiyou	-0.91	1,643	1,628	1,628
Etna City	Siskiyou	-0.75	667	662	662
Fort Jones City	Siskiyou	-0.75	668	663	663
Montague City	Siskiyou	-0.42	1,200	1,195	1,195
Mount Shasta City	Siskiyou	-0.72	3,202	3,179	3,179
Tulelake City	Siskiyou	-0.82	858	851	851
Weed City	Siskiyou	0.30	2,708	2,716	2,716
Yreka City	Siskiyou	0.64	7,829	7,879	7,879
Balance of County	Siskiyou	-0.49	23,772	23,656	23,708
Incorporated	Siskiyou	-0.05	19,612	19,603	19,603
County Total	Siskiyou	-0.29	43,384	43,259	43,311
Benicia City	Solano	-0.58	26,347	26,195	26,195
Dixon City	Solano	2.89	19,608	20,174	20,174
Fairfield City	Solano	-0.07	116,199	116,112	120,720
Rio Vista City	Solano	1.78	10,157	10,338	10,338
Suisun City	Solano	-0.13	29,074	29,036	29,036
Vacaville City	Solano	0.04	97,347	97,382	103,181
Vallejo City	Solano	-0.48	122,791	122,207	122,207
Balance of County	Solano	-0.27	17,285	17,238	17,988
Incorporated	Solano	-0.02	421,523	421,444	431,851
County Total	Solano	-0.03	438,808	438,682	449,839
Cloverdale City	Sonoma	-0.97	8,763	8,678	8,678
Cotati City	Sonoma	-0.86	7,353	7,290	7,290
Healdsburg City	Sonoma	-0.35	11,010	10,972	10,972
Petaluma City	Sonoma	0.40	58,858	59,094	59,094
Rohnert Park City	Sonoma	-0.06	44,089	44,062	44,062
Santa Rosa City	Sonoma	0.80	177,043	178,452	178,452
Sebastopol City	Sonoma	0.40	7,338	7,367	7,367
Sonoma City	Sonoma	-0.83	10,595	10,507	10,507
Windsor Town	Sonoma	-0.17	25,669	25,625	25,625
Balance of County	Sonoma	-0.46	130,591	129,985	130,801
Incorporated	Sonoma	0.38	350,718	352,047	352,047
County Total	Sonoma	0.15	481,309	482,032	482,848
Ceres City	Stanislaus	-0.35	49,480	49,305	49,305
Hughson City	Stanislaus	2.26	7,801	7,977	7,977
Modesto City	Stanislaus	0.03	219,705	219,765	219,765
Newman City	Stanislaus	1.05	12,260	12,389	12,389
Oakdale City	Stanislaus	0.28	23,167	23,231	23,231
Patterson City	Stanislaus	3.57	24,977	25,868	25,868
Riverbank City	Stanislaus	3.16	25,290	26,090	26,090
Turlock City	Stanislaus	0.31	71,997	72,219	72,219
Waterford City	Stanislaus	0.09	9,161	9,169	9,169
Balance of County	Stanislaus	-0.02	109,776	109,752	109,752
Incorporated	Stanislaus	0.49	443,838	446,013	446,013
County Total	Stanislaus	0.39	553,614	555,765	555,765
Live Oak City	Sutter	0.58	9,602	9,658	9,658
Yuba City	Sutter	0.96	69,781	70,453	70,453
Balance of County	Sutter	0.49	20,048	20,146	20,146
Incorporated	Sutter	0.92	79,383	80,111	80,111
County Total	Sutter	0.83	99,431	100,257	100,257
Corning City	Tehama	1.30	8,162	8,268	8,268
Red Bluff City	Tehama	0.11	14,450	14,466	14,466
Tehama City	Tehama	0.23	427	428	428
Balance of County	Tehama	-0.41	41,702	41,532	41,665
Incorporated	Tehama	0.53	23,039	23,162	23,162
County Total	Tehama	-0.07	64,741	64,694	64,827
Balance of County	Trinity	-0.16	15,850	15,825	15,884
County Total	Trinity	-0.16	15,850	15,825	15,884
Dinuba City	Tulare	0.67	25,852	26,025	26,025
Exeter City	Tulare	-0.19	10,252	10,233	10,233
Farmersville City	Tulare	-0.29	10,422	10,392	10,392