

**ATTACHMENT B**

**APPROPRIATIONS LIMIT  
FISCAL YEAR 2025-26  
SPECIAL DISTRICTS UNDER SOLANO COUNTY  
BOARD OF SUPERVISORS**

<b>DISTRICT</b>	<b>2024-25 LIMIT APPROVED</b>	<b>2025-26 LIMIT</b>
MONTEZUMA FIRE PROTECTION DISTRICT	1,642,255	1,747,491
SUISUN FIRE PROTECTION DISTRICT	1,292,257	1,375,066
VACAVILLE FIRE PROTECTION DISTRICT	2,329,310	2,478,573

**ADJUSTMENT FACTORS FOR 2025 - 26**

CALIFORNIA CONSUMER PRICE INDEX (CPI):	1.0644
POPULATION GROWTH (SOLANO COUNTY) (PG):	0.9997
COMBINED FACTOR (CPI x PG):	1.0641



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.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, 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:

$$1.0644 \times 1.0028 = 1.0674$$

**FISCAL YEAR 2025-26**[About the Data](#)**Attachment B****Annual Percent Change in Population Minus Exclusions\*****January 1, 2024 to January 1, 2025 and Total Population January 1, 2025**

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
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

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

$$100 - 0.03 = 99.97\%$$

OFFICE OF THE AUDITOR-CONTROLLER

PHYLLIS S. TAYNTON, CPA  
Auditor-Controller

SHEILA O. TURGO  
Assistant Auditor-Controller



SOLANO  
COUNTY

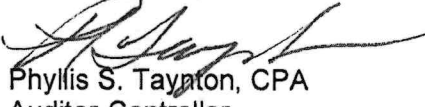
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MEMORANDUM

DATE: May 13, 2024

TO: Independent Special Districts

FROM:   
Phyllis S. Taynton, CPA  
Auditor-Controller

SUBJECT: FY 2024-2025 GANN Appropriations Limit


The Auditor-Controller has calculated the District's GANN Limit for FY 2024-25 per our Memorandum of Understanding (MOU) agreement. Under Government Code Section 7910 and Article XIII B of the California Constitution, each year the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year at a regularly scheduled meeting or noticed special meeting. Fifteen days prior to such meeting, documentation used in the determination of the appropriations limit shall be available to the public.

In determining the appropriations limit, the District has the option to use either the growth of the California Per Capita Income or the growth in the non-residential assessed valuation due to new construction within the District. The Auditor-Controller calculated the District's appropriations limit for FY 2024-25 using the factor for the change in the California Per Capita Income, as the information to calculate the new non-residential construction factor is not available until after July 1, 2024.

Your board reserves the right to select the higher of the two factors when it becomes available and may delegate authority to the Auditor-Controller to implement the most advantageous method for the District, once the local assessment roll data becomes available. We recommend taking advantage of this option and include the following in your Board resolution:

"The \_\_\_\_\_ (District) reserves the right, power, and authority to use the percentage change in the local assessment roll method for calculating the appropriations limits for Fiscal Year xxxx/xx, if the method is more advantageous to the District, once that information becomes available, and authorizes the Auditor-Controller to implement the most advantageous method."

Please provide a copy of the Board's resolution adopting the District's GANN Appropriation Limit.

If you have any questions, please call Sheila Turgo at (707) 784-2956. 

Encl. 1

**APPROPRIATIONS LIMIT  
FISCAL YEAR 2024-25  
INDEPENDENT SPECIAL DISTRICTS**

DISTRICT	2023-24 LIMIT	
	APPROVED	2024-25 LIMIT
CORDELIA FIRE DISTRICT	1,229,325	1,274,336
COLLINSVILLE LEVEE DISTRICT	122,572	127,060
RECLAMATION DISTRICT #2098	141,287	146,460
RIO VISTA-MONTEZUMA CEMETERY	938,391	972,749
SILVEYVILLE CEMETERY	1,123,123	1,164,245
MONTEZUMA RYER FIRE DISTRICT	1,584,248	1,642,255
SUISUN FIRE DISTRICT	1,246,613	1,292,257
VACAVILLE FIRE DISTRICT	2,247,036	2,329,310
VACAVILLE LIBRARY DISTRICT	3,778,712	3,917,069

**ADJUSTMENT FACTORS FOR 2024 - 25**

CALIFORNIA CONSUMER PRICE INDEX (CPI):	1.0362
POPULATION GROWTH (SOLANO COUNTY) (PG):	1.0004
COMBINED FACTOR (CPI x PG):	1.0366