

**GROVELAND COMMUNITY SERVICES DISTRICT
APPROPRIATION LIMIT DATA**

		PER CPITA		TUOLUMNE COUNTY									
		PERSONAL	STATE	POPULATION									
		INCOME %	POPULATION	CHANGE									
DATA	TO BE	CHANGE	CHANGE	OVER PR									
AS OF	USED FOR	OVER PR	OVER PR	YEAR									
JANUARY 1,	FYE	YEAR	YEAR	TUOLUMNE COUNTY-EXCLUSIONS IIA									
				SONORA	UNINCORPORATED	TOTAL	SONORA	UNINCORPORATED	2001	SONORA	UNINC	WEIGHTED	
												AVE	
2001	2001-2002	7.82%	1.8100%	0.37%	0.40%	48,832	4,238	44,594	0.0000%	0.00%	0.00%	0.00%	
2002	2002-2003	-1.27%	1.8300%	1.00%	0.97%	51,566	4,537	47,029	5.4604%	5.60%	5.46%	5.60%	5.59879%
2003	2003-2004	2.31%	1.6900%	1.30%	1.10%	52,239	4,605	47,634	6.8171%	6.98%	6.82%	6.98%	1.30512%
2004	2004-2005	3.28%	1.5200%	0.71%	0.64%	52,741	4,653	48,088	7.8351%	8.00%	7.84%	8.00%	0.96097%
2005	2005-2006	5.26%	1.5000%	-1.55%	-1.32%	51,962	4,573	47,389	6.2677%	6.41%	6.27%	6.41%	-1.47703%
2006	2006-2007	3.96%	1.2100%	2.17%	1.05%	54,038	4,804	49,234	10.4050%	10.66%	10.40%	10.66%	3.99523%
2007	2007-2008	4.42%	1.2000%	1.00%	0.47%	53,093	4,750	48,343	8.4070%	8.73%	8.41%	8.73%	-1.74877%
2008	2008-2009	4.29%	1.3100%	-0.19%	-0.08%	52,568	4,698	47,870	7.3463%	7.65%	7.35%	7.65%	-0.98883%
2009	2009-2010	0.62%	1.1100%	0.00%	0.09%	52,253	4,666	47,587	6.7117%	7.01%	6.71%	7.01%	-0.59922%
2010	2010-2011	-2.54%	1.0300%	0.58%	0.57%	52,306	4,672	47,634	0.07	0.07	0.07	0.0711	0.10143%
2011	2011-2012	2.51%	1.0103%	0.29%	0.43%	51,727	4,913	46,814	0.05	0.06	0.05	0.0593	-1.10695%
2012	2012-2013	3.77%	1.0448%	-2.17%	-1.84%	50,553	4,788	45,765	0.03	0.04	0.03	0.0352	-2.26961%
2013	2013-2014	5.12%	1.0595%	-0.06%	0.18%	51,322	4,847	46,475	0.04	0.05	0.04	0.0510	1.52118%
2014	2014-2015	-0.23%	1.0072%	0.10%	-0.08%								
2015	2015-2016	3.82%	1.0479%	0.83%	1.05%								
2016	2016-2017	5.37%	1.0632%	-0.27%	-0.28%								
2017	2017-2018	3.69%	1.0457%	-0.55%	-0.45%								
2018	2018-2019	3.67%	1.0448%	0.29%	-0.10%								
2019	2019-2020	3.85%	1.0434%	-0.20%	-0.14%								
2020	2020-2021	3.73%	1.0396%	-0.17%	-0.07%								
2021	2021-2022	5.73%	1.0524%	-1.82%	-0.90%								
2022	2022-2023	7.55%	1.0723%	0.45%	0.84%								
2023	2023-2024	4.44%	1.0407%	0.28%	-0.21%								
2024	2024-2025	3.62%	1.0379%	0.25%	-0.15%								
APPROPRIATION LIMIT													
2005-2006	\$ 2,366,624	105.260000%				99.98523%						105.244453%	\$ 2,490,740.89
2006-2007	\$ 2,490,741	103.960000%				100.03995%						104.001534%	\$ 2,590,408.74
2007-2008	\$ 2,590,409	104.420000%				99.98251%						104.401739%	\$ 2,704,431.78
2008-2009	\$ 2,704,432	104.420000%				99.99011%						104.409675%	\$ 2,823,688.42
2009-2010	\$ 2,823,688	100.620000%				99.99401%						100.613971%	\$ 2,841,025.04
2010-2011	\$ 2,841,025	97.460000%				100.00101%						97.460989%	\$ 2,768,891.09
2011-2012	\$ 2,768,891	102.510000%				99.98893%						102.498653%	\$ 2,838,076.06
2012-2013	\$ 2,838,076	103.770000%				99.97730%						103.746448%	\$ 2,944,403.11
2013-2014	\$ 2,944,403	105.120000%				100.01521%						105.135991%	\$ 3,095,627.38
2014-2015	\$ 3,095,627	99.770000%				99.92000%						99.690184%	\$ 3,086,036.63
2015-2016	\$ 3,086,037	103.820000%				101.05000%						104.910110%	\$ 3,237,564.42
2016-2017	\$ 3,237,564	105.370000%				99.72000%						105.074964%	\$ 3,401,869.65
2017-2018	\$ 3,401,870	103.690000%				99.55000%						103.223395%	\$ 3,511,525.35
2018-2019	\$ 3,511,525	103.670000%				99.90000%						103.566330%	\$ 3,636,757.93
2019-2020	\$ 3,636,758	103.850000%				99.86000%						103.704610%	\$ 3,771,485.63
2020-2021	\$ 3,771,486	103.730000%				99.93000%						103.657389%	\$ 3,909,423.53
2021-2022	\$ 3,909,424	105.730000%				99.10000%						104.778430%	\$ 4,096,232.59
2022-2023	\$ 4,096,233	107.550000%				100.84000%						108.453420%	\$ 4,442,504.34
2023-2024	\$ 4,442,504	104.440000%				99.79000%						104.220676%	\$ 4,630,008.05
2024-2025	\$ 4,630,008	103.620000%				99.85000%						103.464570%	\$ 4,790,417.92

Note: Beginning with 2014-2015 FYE, District began applying the State provided Annual Percent Change in Population for the unincorporated areas of Tulolumne County (Department of Finance Letters per FYE, Attachment B)



April 30, 2024

Dear Fiscal Officer:

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, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 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. 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, 2024.** 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.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

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 2024-25 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2024-25	3.62

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	23-24	1-1-23	1-1-24	1-1-24
Tuolumne				
Sonora	0.25	5,119	5,132	5,132
Unincorporated	-0.15	47,088	47,016	49,275
County Total	-0.11	52,207	52,148	54,407

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