

County of Mendocino
Proposition 4 - Gann Spending Limit
Comparison with 2024-25 Estimated Proceeds of Taxes

Gann Limit - 2024-25	(A)	<u>115,364,103</u>
2024-25 Estimated "Proceeds of Taxes" Per Recommended Budget (Nondepartmental Revenues/Teeter)		97,119,790
Less: Nondepartmental Revenues not considered to be 'proceeds of taxes" subject to Prop 4 limit		
Sales Tax - Public Safety	0	
Franchises	1,300,000	
State Other	130,000	
Federal Land In Lieu	850,000	
Federal Other - LATCF	0	
A-87 Cost Plan Charges	6,000,000	
Other	200,000	
Operating Transfer In	2,733,290	
Federal Grazing Fees	0	
Refund Jury Fees	0	<u>11,213,290</u>
Adjusted Nondepartmental Revenues - "Proceeds"		85,906,500
Add: Property Taxes Allocated to Other County Depts.:		
County Library	0	
Special Districts	0	
Emergency Medical Services	255,332	255,332
Adjusted 2024-25 Estimated Proceeds of Taxes	(B)	<u>86,161,832</u>
Estimated 2024-25 Amount "Under" Gann Limit	(A - B)	29,202,271
Percentage: County "Proceeds of Taxes" vs. Gann Limit	(2)	74.69%

(1) Assumes no negative impact from AB233 transfer of fiscal responsibility to State

(2) For comparison purposes:

2013-14 Percentage	73.54%
2014-15 Percentage	70.73%
2015-16 Percentage	71.84%
2016-17 Percentage	62.86%
2017-18 Percentage	75.60%
2018-19 Percentage	83.75%
2019-20 Percentage	80.18%
2020-21 Percentage	79.01%
2021-22 Percentage	83.65%
2022-23 Percentage	77.59%
2023-24 Percentage	79.35%
2024-25 Percentage	74.69%

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
Glenn				
Orland	4.86	8,141	8,537	8,537
Willows	0.06	6,317	6,321	6,321
Unincorporated	0.04	13,872	13,878	13,878
County Total	1.43	28,330	28,736	28,736

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

Fiscal Year 2024-25

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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
Humboldt				
Arcata	-1.54	18,830	18,540	18,540
Blue Lake	-1.29	1,164	1,149	1,149
Eureka	-0.80	26,116	25,906	26,073
Ferndale	-1.45	1,376	1,356	1,356
Fortuna	-1.11	12,318	12,181	12,181
Rio Dell	-1.49	3,290	3,241	3,241
Trinidad	-1.34	298	294	294
Unincorporated	-1.07	70,959	70,199	70,266
County Total	-1.11	134,351	132,866	133,100

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

Fiscal Year 2024-25

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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
Lake				
Clearlake	1.14	16,367	16,553	16,553
Lakeport	0.12	4,976	4,982	4,982
Unincorporated	0.27	45,276	45,398	45,466
County Total	0.47	66,619	66,933	67,001

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

Fiscal Year 2024-25

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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
Mendocino				
Fort Bragg	2.16	7,027	7,179	7,179
Point Arena	-0.45	447	445	445
Ukiah	-0.42	16,176	16,108	16,108
Willits	-0.10	4,835	4,830	4,830
Unincorporated	-0.24	61,011	60,862	60,914
County Total	-0.08	89,496	89,424	89,476

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

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
Sonoma				
Cloverdale	-1.11	8,808	8,710	8,710
Cotati	-1.06	7,381	7,303	7,303
Healdsburg	-0.32	11,020	10,985	10,985
Petaluma	-0.02	58,457	58,445	58,445
Rohnert Park	-0.04	43,838	43,821	43,821
Santa Rosa	-0.07	175,013	174,890	174,890
Sebastopol	-0.96	7,366	7,295	7,295
Sonoma	-0.98	10,636	10,532	10,532
Windsor	-0.91	25,628	25,394	25,394
Unincorporated	-0.40	130,333	129,812	130,777
County Total	-0.27	478,480	477,187	478,152

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

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
Tehama				
Corning	0.29	8,053	8,076	8,076
Red Bluff	-0.94	14,435	14,300	14,300
Tehama	-0.71	425	422	422
Unincorporated	-0.67	41,665	41,384	41,510
County Total	-0.61	64,578	64,182	64,308

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

Fiscal Year 2024-25

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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
Trinity				
Unincorporated	-0.11	15,878	15,860	15,915
County Total	-0.11	15,878	15,860	15,915

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

Calculation of Population Changes Within Surrounding Counties

County	Jan 1, 2023	Jan 1, 2024	Change	% Change
Glenn County	28,330	28,736	406	1.433%
Humboldt County	134,351	132,866	-1485	-1.105%
Lake County	66,619	66,933	314	0.471%
Mendocino County	89,496	89,424	-72	-0.080%
Sonoma County	478,480	477,187	-1293	-0.270%
Tehama County	64,578	64,182	-396	-0.613%
Trinity County	15,878	15,860	-18	-0.113%
Totals	877,732	875,188	(2,544)	-0.290%
Use composite percent				-0.290%
				<u>0.99710</u>

Source: Department of Finance

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
County of Mendocino						
Base Year Tax Proceeds				11,230,119		
1999-00 Change	1.04530	1.01394	1.05987	43,562,209		
2000-01 Change	1.04910	1.01426	1.06406	46,352,811		
2001-02 Change	1.07820	1.01032	1.08933	50,493,370		
2002-03 Change	0.98730	1.01155	0.99870	50,427,896		
2003-04 Change	1.02310	1.00943	1.03275	52,079,300		
2004-05 Change	1.03280	1.01132	1.04449	54,396,376		
2005-06 Change	1.05260	1.00811	1.06114	57,721,984		
2006-07 Change	1.03960	1.00531	1.04512	60,326,416		
2007-08 Change	1.04420	1.00742	1.05195	63,460,251		
2008-09 Change	1.04290	1.00858	1.05185	66,750,543		
2009-10 Change	1.00620	1.00747	1.01372	67,666,114		
2010-11 Change	0.97460	1.00895	0.98332	66,537,624		
2011-12 Change	1.02510	1.00733	1.03261	68,707,681		
2012-13 Change	1.03770	1.00105	1.03879	71,372,824		
2013-14 Change	1.05120	1.00487	1.05632	75,392,494		
2014-15 Change	0.99770	1.00323	1.00092	75,462,049		
2015-16 Change	1.03820	1.00487	1.04326	78,726,238		
2016-17 Change	1.05370	1.00303	1.05689	83,205,187		
2017-18 Change	1.03690	1.00508	1.04217	86,713,738		
2018-19 Change	1.03670	0.99904	1.03570	89,809,832		
2019-20 Change	1.03850	0.99755	1.03596	93,039,005		
2020-21 Change	1.03730	0.99544	1.03257	96,069,277		
2021-22 Change	1.05730	0.98917	1.04585	100,474,000		
2022-23 Change	1.07550	0.99527	1.07041	107,548,664		
2023-24 Change	1.04440	0.99407	1.03820	111,657,444		
2024-25 Change	1.03620	0.99710	1.03320	115,364,103		
Alexander Estates Lighting 0302						
Base Year Tax Proceeds				2,758		
1980-81 Change	1.23280	1.06960	1.31860	3,637		
1981-82 Change	1.09120	1.06100	1.15776	4,210		
1982-83 Change	1.06790	1.00310	1.07121	4,510		
1983-84 Change	1.02350	1.01690	1.04080	4,694		
1984-85 Change	1.04740	1.01230	1.06028	4,977		
1985-86 Change	1.03740	1.02230	1.06053	5,279		
1986-87 Change	1.02300	1.02540	1.04898	5,537		
1987-88 Change	1.03470	1.02200	1.05746	5,855		
1988-89 Change	1.04660	1.02750	1.07538	6,297		
1989-90 Change	1.05190	1.02630	1.07956	6,798		
1990-91 Change	1.04210	1.03170	1.07513	7,308		
1991-92 Change	1.04140	1.02930	1.07191	7,834		
1992-93 Change	0.99360	1.02420	1.01765	7,972		
1993-94 Change	1.02720	1.02250	1.05031	8,373		
1994-95 Change	1.00710	1.01690	1.02412	8,575		
1995-96 Change	1.04720	1.01982	1.06796	9,158		
1996-97 Change	1.04670	1.01031	1.05749	9,685		
1997-98 Change	1.04670	1.01654	1.06401	10,304		
1998-99 Change	1.04150	1.01832	1.06058	10,929		
1999-00 Change	1.04530	1.01394	1.05987	11,583		
2000-01 Change	1.04910	1.01426	1.06406	12,325		
2001-02 Change	1.07820	1.01032	1.08933	13,426		
2002-03 Change	0.98730	1.01155	0.99870	13,409		
2003-04 Change	1.02310	1.00943	1.03275	13,848		
2004-05 Change	1.03280	1.01132	1.04449	14,464		
2005-06 Change	1.05260	1.00811	1.06114	15,348		
2006-07 Change	1.03960	1.00531	1.04512	16,041		

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
2007-08 Change	1.04420	1.00742	1.05195	16,874		
2008-09 Change	1.04290	1.00858	1.05185	17,749		
2009-10 Change	1.00620	1.00747	1.01372	17,992		
2010-11 Change	0.97460	1.00895	0.98332	17,692		
2011-12 Change	1.02510	1.00733	1.03261	18,269		
2012-13 Change	1.03770	1.00105	1.03879	18,978		
2013-14 Change	1.05120	1.00487	1.05632	20,047		
2014-15 Change	0.99770	1.00323	1.00092	20,065		
2015-16 Change	1.03820	1.00487	1.04326	20,933		
2016-17 Change	1.05370	1.00303	1.05689	22,124		
2017-18 Change	1.03690	1.00508	1.04217	23,057		
2018-19 Change	1.03670	0.99904	1.03570	23,880		
2019-20 Change	1.03850	0.99755	1.03596	24,739		
2020-21 Change	1.03730	0.99544	1.03257	25,544		
2021-22 Change	1.05730	0.98917	1.04585	26,716		
2022-23 Change	1.07550	0.99527	1.07041	28,597		
2023-24 Change	1.04440	0.99407	1.03820	29,689		
2024-25 Change	1.03620	0.99710	1.03320	30,675		
Covelo Lighting 0303						
Base Year Tax Proceeds				5,726		
1980-81 Change	1.23280	1.06960	1.31860	7,550		
1981-82 Change	1.09120	1.06100	1.15776	8,741		
1982-83 Change	1.06790	1.00310	1.07121	9,364		
1983-84 Change	1.02350	1.01690	1.04080	9,746		
1984-85 Change	1.04740	1.01230	1.06028	10,334		
1985-86 Change	1.03740	1.02230	1.06053	10,959		
1986-87 Change	1.02300	1.02540	1.04898	11,496		
1987-88 Change	1.03470	1.02200	1.05746	12,156		
1988-89 Change	1.04660	1.02750	1.07538	13,073		
1989-90 Change	1.05190	1.02630	1.07956	14,113		
1990-91 Change	1.04210	1.03170	1.07513	15,173		
1991-92 Change	1.04140	1.02930	1.07191	16,264		
1992-93 Change	0.99360	1.02420	1.01765	16,551		
1993-94 Change	1.02720	1.02250	1.05031	17,384		
1994-95 Change	1.00710	1.01690	1.02412	17,804		
1995-96 Change	1.04720	1.01982	1.06796	19,013		
1996-97 Change	1.04670	1.01031	1.05749	20,106		
1997-98 Change	1.04670	1.01654	1.06401	21,394		
1998-99 Change	1.04150	1.01832	1.06058	22,690		
1999-00 Change	1.04530	1.01394	1.05987	24,048		
2000-01 Change	1.04910	1.01426	1.06406	25,589		
2001-02 Change	1.07820	1.01032	1.08933	27,874		
2002-03 Change	0.98730	1.01155	0.99870	27,838		
2003-04 Change	1.02310	1.00943	1.03275	28,750		
2004-05 Change	1.03280	1.01132	1.04449	30,029		
2005-06 Change	1.05260	1.00811	1.06114	31,865		
2006-07 Change	1.03960	1.00531	1.04512	33,303		
2007-08 Change	1.04420	1.00742	1.05195	35,033		
2008-09 Change	1.04290	1.00858	1.05185	36,849		
2009-10 Change	1.00620	1.00747	1.01372	37,354		
2010-11 Change	0.97460	1.00895	0.98332	36,731		
2011-12 Change	1.02510	1.00733	1.03261	37,929		
2012-13 Change	1.03770	1.00105	1.03879	39,401		
2013-14 Change	1.05120	1.00487	1.05632	41,620		
2014-15 Change	0.99770	1.00323	1.00092	41,658		
2015-16 Change	1.03820	1.00487	1.04326	43,460		
2016-17 Change	1.05370	1.00303	1.05689	45,932		

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
2017-18 Change	1.03690	1.00508	1.04217	47,869		
2018-19 Change	1.03670	0.99904	1.03570	49,579		
2019-20 Change	1.03850	0.99755	1.03596	51,361		
2020-21 Change	1.03730	0.99544	1.03257	53,034		
2021-22 Change	1.05730	0.98917	1.04585	55,466		
2022-23 Change	1.07550	0.99527	1.07041	59,371		
2023-24 Change	1.04440	0.99407	1.03820	61,639		
2024-25 Change	1.03620	0.99710	1.03320	63,685		
Fairview Lighting 0304						
Base Year Tax Proceeds				944		
1980-81 Change	1.23280	1.06960	1.31860	1,245		
1981-82 Change	1.09120	1.06100	1.15776	1,441		
1982-83 Change	1.06790	1.00310	1.07121	1,544		
1983-84 Change	1.02350	1.01690	1.04080	1,607		
1984-85 Change	1.04740	1.01230	1.06028	1,704		
1985-86 Change	1.03740	1.02230	1.06053	1,807		
1986-87 Change	1.02300	1.02540	1.04898	1,895		
1987-88 Change	1.03470	1.02200	1.05746	2,004		
1988-89 Change	1.04660	1.02750	1.07538	2,155		
1989-90 Change	1.05190	1.02630	1.07956	2,327		
1990-91 Change	1.04210	1.03170	1.07513	2,502		
1991-92 Change	1.04140	1.02930	1.07191	2,681		
1992-93 Change	0.99360	1.02420	1.01765	2,729		
1993-94 Change	1.02720	1.02250	1.05031	2,866		
1994-95 Change	1.00710	1.01690	1.02412	2,935		
1995-96 Change	1.04720	1.01982	1.06796	3,135		
1996-97 Change	1.04670	1.01031	1.05749	3,315		
1997-98 Change	1.04670	1.01654	1.06401	3,527		
1998-99 Change	1.04150	1.01832	1.06058	3,741		
1999-00 Change	1.04530	1.01394	1.05987	3,965		
2000-01 Change	1.04910	1.01426	1.06406	4,219		
2001-02 Change	1.07820	1.01032	1.08933	4,595		
2002-03 Change	0.98730	1.01155	0.99870	4,589		
2003-04 Change	1.02310	1.00943	1.03275	4,740		
2004-05 Change	1.03280	1.01132	1.04449	4,951		
2005-06 Change	1.05260	1.00811	1.06114	5,253		
2006-07 Change	1.03960	1.00531	1.04512	5,490		
2007-08 Change	1.04420	1.00742	1.05195	5,776		
2008-09 Change	1.04290	1.00858	1.05185	6,075		
2009-10 Change	1.00620	1.00747	1.01372	6,158		
2010-11 Change	0.97460	1.00895	0.98332	6,056		
2011-12 Change	1.02510	1.00733	1.03261	6,253		
2012-13 Change	1.03770	1.00105	1.03879	6,496		
2013-14 Change	1.05120	1.00487	1.05632	6,861		
2014-15 Change	0.99770	1.00323	1.00092	6,868		
2015-16 Change	1.03820	1.00487	1.04326	7,165		
2016-17 Change	1.05370	1.00303	1.05689	7,573		
2017-18 Change	1.03690	1.00508	1.04217	7,892		
2018-19 Change	1.03670	0.99904	1.03570	8,174		
2019-20 Change	1.03850	0.99755	1.03596	8,468		
2020-21 Change	1.03730	0.99544	1.03257	8,743		
2021-22 Change	1.05730	0.98917	1.04585	9,144		
2022-23 Change	1.07550	0.99527	1.07041	9,788		
2023-24 Change	1.04440	0.99407	1.03820	10,162		
2024-25 Change	1.03620	0.99710	1.03320	10,499		

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
Hopland Lighting 0305						
Base Year Tax Proceeds				4,189		
1980-81 Change	1.23280	1.06960	1.31860	5,524		
1981-82 Change	1.09120	1.06100	1.15776	6,395		
1982-83 Change	1.06790	1.00310	1.07121	6,850		
1983-84 Change	1.02350	1.01690	1.04080	7,130		
1984-85 Change	1.04740	1.01230	1.06028	7,560		
1985-86 Change	1.03740	1.02230	1.06053	8,017		
1986-87 Change	1.02300	1.02540	1.04898	8,410		
1987-88 Change	1.03470	1.02200	1.05746	8,893		
1988-89 Change	1.04660	1.02750	1.07538	9,564		
1989-90 Change	1.05190	1.02630	1.07956	10,325		
1990-91 Change	1.04210	1.03170	1.07513	11,100		
1991-92 Change	1.04140	1.02930	1.07191	11,899		
1992-93 Change	0.99360	1.02420	1.01765	12,109		
1993-94 Change	1.02720	1.02250	1.05031	12,718		
1994-95 Change	1.00710	1.01690	1.02412	13,025		
1995-96 Change	1.04720	1.01982	1.06796	13,910		
1996-97 Change	1.04670	1.01031	1.05749	14,709		
1997-98 Change	1.04670	1.01654	1.06401	15,651		
1998-99 Change	1.04150	1.01832	1.06058	16,599		
1999-00 Change	1.04530	1.01394	1.05987	17,593		
2000-01 Change	1.04910	1.01426	1.06406	18,720		
2001-02 Change	1.07820	1.01032	1.08933	20,392		
2002-03 Change	0.98730	1.01155	0.99870	20,366		
2003-04 Change	1.02310	1.00943	1.03275	21,033		
2004-05 Change	1.03280	1.01132	1.04449	21,968		
2005-06 Change	1.05260	1.00811	1.06114	23,311		
2006-07 Change	1.03960	1.00531	1.04512	24,363		
2007-08 Change	1.04420	1.00742	1.05195	25,629		
2008-09 Change	1.04290	1.00858	1.05185	26,958		
2009-10 Change	1.00620	1.00747	1.01372	27,327		
2010-11 Change	0.97460	1.00895	0.98332	26,872		
2011-12 Change	1.02510	1.00733	1.03261	27,748		
2012-13 Change	1.03770	1.00105	1.03879	28,824		
2013-14 Change	1.05120	1.00487	1.05632	30,448		
2014-15 Change	0.99770	1.00323	1.00092	30,476		
2015-16 Change	1.03820	1.00487	1.04326	31,794		
2016-17 Change	1.05370	1.00303	1.05689	33,603		
2017-18 Change	1.03690	1.00508	1.04217	35,020		
2018-19 Change	1.03670	0.99904	1.03570	36,270		
2019-20 Change	1.03850	0.99755	1.03596	37,575		
2020-21 Change	1.03730	0.99544	1.03257	38,798		
2021-22 Change	1.05730	0.98917	1.04585	40,577		
2022-23 Change	1.07550	0.99527	1.07041	43,434		
2023-24 Change	1.04440	0.99407	1.03820	45,094		
2024-25 Change	1.03620	0.99710	1.03320	46,591		
Laytonville Lighting 0307						
Base Year Tax Proceeds				2,624		
1980-81 Change	1.23280	1.06960	1.31860	3,460		
1981-82 Change	1.09120	1.06100	1.15776	4,006		
1982-83 Change	1.06790	1.00310	1.07121	4,291		
1983-84 Change	1.02350	1.01690	1.04080	4,466		
1984-85 Change	1.04740	1.01230	1.06028	4,735		
1985-86 Change	1.03740	1.02230	1.06053	5,022		
1986-87 Change	1.02300	1.02540	1.04898	5,268		

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
1987-88 Change	1.03470	1.02200	1.05746	5,571		
1988-89 Change	1.04660	1.02750	1.07538	5,991		
1989-90 Change	1.05190	1.02630	1.07956	6,467		
1990-91 Change	1.04210	1.03170	1.07513	6,953		
1991-92 Change	1.04140	1.02930	1.07191	7,453		
1992-93 Change	0.99360	1.02420	1.01765	7,585		
1993-94 Change	1.02720	1.02250	1.05031	7,967		
1994-95 Change	1.00710	1.01690	1.02412	8,159		
1995-96 Change	1.04720	1.01982	1.06796	8,713		
1996-97 Change	1.04670	1.01031	1.05749	9,214		
1997-98 Change	1.04670	1.01654	1.06401	9,804		
1998-99 Change	1.04150	1.01832	1.06058	10,398		
1999-00 Change	1.04530	1.01394	1.05987	11,020		
2000-01 Change	1.04910	1.01426	1.06406	11,726		
2001-02 Change	1.07820	1.01032	1.08933	12,774		
2002-03 Change	0.98730	1.01155	0.99870	12,757		
2003-04 Change	1.02310	1.00943	1.03275	13,175		
2004-05 Change	1.03280	1.01132	1.04449	13,761		
2005-06 Change	1.05260	1.00811	1.06114	14,602		
2006-07 Change	1.03960	1.00531	1.04512	15,261		
2007-08 Change	1.04420	1.00742	1.05195	16,054		
2008-09 Change	1.04290	1.00858	1.05185	16,886		
2009-10 Change	1.00620	1.00747	1.01372	17,118		
2010-11 Change	0.97460	1.00895	0.98332	16,833		
2011-12 Change	1.02510	1.00733	1.03261	17,382		
2012-13 Change	1.03770	1.00105	1.03879	18,056		
2013-14 Change	1.05120	1.00487	1.05632	19,073		
2014-15 Change	0.99770	1.00323	1.00092	19,090		
2015-16 Change	1.03820	1.00487	1.04326	19,916		
2016-17 Change	1.05370	1.00303	1.05689	21,049		
2017-18 Change	1.03690	1.00508	1.04217	21,937		
2018-19 Change	1.03670	0.99904	1.03570	22,720		
2019-20 Change	1.03850	0.99755	1.03596	23,537		
2020-21 Change	1.03730	0.99544	1.03257	24,303		
2021-22 Change	1.05730	0.98917	1.04585	25,418		
2022-23 Change	1.07550	0.99527	1.07041	27,207		
2023-24 Change	1.04440	0.99407	1.03820	28,247		
2024-25 Change	1.03620	0.99710	1.03320	29,185		
Noyo Lighting 0311						
Base Year Tax Proceeds				4,560		
1980-81 Change	1.23280	1.06960	1.31860	6,013		
1981-82 Change	1.09120	1.06100	1.15776	6,961		
1982-83 Change	1.06790	1.00310	1.07121	7,457		
1983-84 Change	1.02350	1.01690	1.04080	7,761		
1984-85 Change	1.04740	1.01230	1.06028	8,229		
1985-86 Change	1.03740	1.02230	1.06053	8,727		
1986-87 Change	1.02300	1.02540	1.04898	9,155		
1987-88 Change	1.03470	1.02200	1.05746	9,681		
1988-89 Change	1.04660	1.02750	1.07538	10,411		
1989-90 Change	1.05190	1.02630	1.07956	11,239		
1990-91 Change	1.04210	1.03170	1.07513	12,084		
1991-92 Change	1.04140	1.02930	1.07191	12,953		
1992-93 Change	0.99360	1.02420	1.01765	13,181		
1993-94 Change	1.02720	1.02250	1.05031	13,844		
1994-95 Change	1.00710	1.01690	1.02412	14,178		

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
1995-96 Change	1.04720	1.01982	1.06796	15,142		
1996-97 Change	1.04670	1.01031	1.05749	16,012		
1997-98 Change	1.04670	1.01654	1.06401	17,037		
1998-99 Change	1.04150	1.01832	1.06058	18,069		
1999-00 Change	1.04530	1.01394	1.05987	19,151		
2000-01 Change	1.04910	1.01426	1.06406	20,378		
2001-02 Change	1.07820	1.01032	1.08933	22,198		
2002-03 Change	0.98730	1.01155	0.99870	22,169		
2003-04 Change	1.02310	1.00943	1.03275	22,895		
2004-05 Change	1.03280	1.01132	1.04449	23,914		
2005-06 Change	1.05260	1.00811	1.06114	25,376		
2006-07 Change	1.03960	1.00531	1.04512	26,521		
2007-08 Change	1.04420	1.00742	1.05195	27,899		
2008-09 Change	1.04290	1.00858	1.05185	29,345		
2009-10 Change	1.00620	1.00747	1.01372	29,748		
2010-11 Change	0.97460	1.00895	0.98332	29,252		
2011-12 Change	1.02510	1.00733	1.03261	30,206		
2012-13 Change	1.03770	1.00105	1.03879	31,377		
2013-14 Change	1.05120	1.00487	1.05632	33,144		
2014-15 Change	0.99770	1.00323	1.00092	33,175		
2015-16 Change	1.03820	1.00487	1.04326	34,610		
2016-17 Change	1.05370	1.00303	1.05689	36,579		
2017-18 Change	1.03690	1.00508	1.04217	38,122		
2018-19 Change	1.03670	0.99904	1.03570	39,483		
2019-20 Change	1.03850	0.99755	1.03596	40,902		
2020-21 Change	1.03730	0.99544	1.03257	42,235		
2021-22 Change	1.05730	0.98917	1.04585	44,171		
2022-23 Change	1.07550	0.99527	1.07041	47,281		
2023-24 Change	1.04440	0.99407	1.03820	49,087		
2024-25 Change	1.03620	0.99710	1.03320	50,717		
Oak Knoll Lighting 0312						
Base Year Tax Proceeds				3,541		
1980-81 Change	1.23280	1.06960	1.31860	4,669		
1981-82 Change	1.09120	1.06100	1.15776	5,406		
1982-83 Change	1.06790	1.00310	1.07121	5,791		
1983-84 Change	1.02350	1.01690	1.04080	6,027		
1984-85 Change	1.04740	1.01230	1.06028	6,390		
1985-86 Change	1.03740	1.02230	1.06053	6,777		
1986-87 Change	1.02300	1.02540	1.04898	7,109		
1987-88 Change	1.03470	1.02200	1.05746	7,518		
1988-89 Change	1.04660	1.02750	1.07538	8,084		
1989-90 Change	1.05190	1.02630	1.07956	8,728		
1990-91 Change	1.04210	1.03170	1.07513	9,383		
1991-92 Change	1.04140	1.02930	1.07191	10,058		
1992-93 Change	0.99360	1.02420	1.01765	10,236		
1993-94 Change	1.02720	1.02250	1.05031	10,751		
1994-95 Change	1.00710	1.01690	1.02412	11,010		
1995-96 Change	1.04720	1.01982	1.06796	11,758		
1996-97 Change	1.04670	1.01031	1.05749	12,434		
1997-98 Change	1.04670	1.01654	1.06401	13,230		
1998-99 Change	1.04150	1.01832	1.06058	14,031		
1999-00 Change	1.04530	1.01394	1.05987	14,871		
2000-01 Change	1.04910	1.01426	1.06406	15,824		
2001-02 Change	1.07820	1.01032	1.08933	17,238		
2002-03 Change	0.98730	1.01155	0.99870	17,215		
2003-04 Change	1.02310	1.00943	1.03275	17,779		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
2004-05 Change	1.03280	1.01132	1.04449	18,570		
2005-06 Change	1.05260	1.00811	1.06114	19,705		
2006-07 Change	1.03960	1.00531	1.04512	20,595		
2007-08 Change	1.04420	1.00742	1.05195	21,664		
2008-09 Change	1.04290	1.00858	1.05185	22,788		
2009-10 Change	1.00620	1.00747	1.01372	23,100		
2010-11 Change	0.97460	1.00895	0.98332	22,715		
2011-12 Change	1.02510	1.00733	1.03261	23,456		
2012-13 Change	1.03770	1.00105	1.03879	24,366		
2013-14 Change	1.05120	1.00487	1.05632	25,738		
2014-15 Change	0.99770	1.00323	1.00092	25,762		
2015-16 Change	1.03820	1.00487	1.04326	26,876		
2016-17 Change	1.05370	1.00303	1.05689	28,405		
2017-18 Change	1.03690	1.00508	1.04217	29,603		
2018-19 Change	1.03670	0.99904	1.03570	30,660		
2019-20 Change	1.03850	0.99755	1.03596	31,762		
2020-21 Change	1.03730	0.99544	1.03257	32,797		
2021-22 Change	1.05730	0.98917	1.04585	34,300		
2022-23 Change	1.07550	0.99527	1.07041	36,715		
2023-24 Change	1.04440	0.99407	1.03820	38,118		
2024-25 Change	1.03620	0.99710	1.03320	39,384		
Riverwood Terrace Lighting 0313						
Base Year Tax Proceeds				739		
1980-81 Change	1.23280	1.06960	1.31860	974		
1981-82 Change	1.09120	1.06100	1.15776	1,128		
1982-83 Change	1.06790	1.00310	1.07121	1,209		
1983-84 Change	1.02350	1.01690	1.04080	1,258		
1984-85 Change	1.04740	1.01230	1.06028	1,334		
1985-86 Change	1.03740	1.02230	1.06053	1,414		
1986-87 Change	1.02300	1.02540	1.04898	1,484		
1987-88 Change	1.03470	1.02200	1.05746	1,569		
1988-89 Change	1.04660	1.02750	1.07538	1,687		
1989-90 Change	1.05190	1.02630	1.07956	1,821		
1990-91 Change	1.04210	1.03170	1.07513	1,958		
1991-92 Change	1.04140	1.02930	1.07191	2,099		
1992-93 Change	0.99360	1.02420	1.01765	2,136		
1993-94 Change	1.02720	1.02250	1.05031	2,244		
1994-95 Change	1.00710	1.01690	1.02412	2,298		
1995-96 Change	1.04720	1.01982	1.06796	2,454		
1996-97 Change	1.04670	1.01031	1.05749	2,595		
1997-98 Change	1.04670	1.01654	1.06401	2,761		
1998-99 Change	1.04150	1.01832	1.06058	2,928		
1999-00 Change	1.04530	1.01394	1.05987	3,104		
2000-01 Change	1.04910	1.01426	1.06406	3,302		
2001-02 Change	1.07820	1.01032	1.08933	3,597		
2002-03 Change	0.98730	1.01155	0.99870	3,593		
2003-04 Change	1.02310	1.00943	1.03275	3,710		
2004-05 Change	1.03280	1.01132	1.04449	3,876		
2005-06 Change	1.05260	1.00811	1.06114	4,112		
2006-07 Change	1.03960	1.00531	1.04512	4,298		
2007-08 Change	1.04420	1.00742	1.05195	4,521		
2008-09 Change	1.04290	1.00858	1.05185	4,756		
2009-10 Change	1.00620	1.00747	1.01372	4,821		
2010-11 Change	0.97460	1.00895	0.98332	4,741		
2011-12 Change	1.02510	1.00733	1.03261	4,895		
2012-13 Change	1.03770	1.00105	1.03879	5,085		
2013-14 Change	1.05120	1.00487	1.05632	5,371		

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
2014-15 Change	0.99770	1.00323	1.00092	5,376		
2015-16 Change	1.03820	1.00487	1.04326	5,609		
2016-17 Change	1.05370	1.00303	1.05689	5,928		
2017-18 Change	1.03690	1.00508	1.04217	6,178		
2018-19 Change	1.03670	0.99904	1.03570	6,399		
2019-20 Change	1.03850	0.99755	1.03596	6,629		
2020-21 Change	1.03730	0.99544	1.03257	6,845		
2021-22 Change	1.05730	0.98917	1.04585	7,158		
2022-23 Change	1.07550	0.99527	1.07041	7,662		
2023-24 Change	1.04440	0.99407	1.03820	7,955		
2024-25 Change	1.03620	0.99710	1.03320	8,219		
Ukiah Village Lighting 0315						
Base Year Tax Proceeds				4,312		
1980-81 Change	1.23280	1.06960	1.31860	5,686		
1981-82 Change	1.09120	1.06100	1.15776	6,583		
1982-83 Change	1.06790	1.00310	1.07121	7,052		
1983-84 Change	1.02350	1.01690	1.04080	7,339		
1984-85 Change	1.04740	1.01230	1.06028	7,782		
1985-86 Change	1.03740	1.02230	1.06053	8,253		
1986-87 Change	1.02300	1.02540	1.04898	8,657		
1987-88 Change	1.03470	1.02200	1.05746	9,154		
1988-89 Change	1.04660	1.02750	1.07538	9,845		
1989-90 Change	1.05190	1.02630	1.07956	10,628		
1990-91 Change	1.04210	1.03170	1.07513	11,426		
1991-92 Change	1.04140	1.02930	1.07191	12,248		
1992-93 Change	0.99360	1.02420	1.01765	12,464		
1993-94 Change	1.02720	1.02250	1.05031	13,091		
1994-95 Change	1.00710	1.01690	1.02412	13,407		
1995-96 Change	1.04720	1.01982	1.06796	14,318		
1996-97 Change	1.04670	1.01031	1.05749	15,141		
1997-98 Change	1.04670	1.01654	1.06401	16,111		
1998-99 Change	1.04150	1.01832	1.06058	17,087		
1999-00 Change	1.04530	1.01394	1.05987	18,110		
2000-01 Change	1.04910	1.01426	1.06406	19,270		
2001-02 Change	1.07820	1.01032	1.08933	20,991		
2002-03 Change	0.98730	1.01155	0.99870	20,964		
2003-04 Change	1.02310	1.00943	1.03275	21,650		
2004-05 Change	1.03280	1.01132	1.04449	22,613		
2005-06 Change	1.05260	1.00811	1.06114	23,996		
2006-07 Change	1.03960	1.00531	1.04512	25,079		
2007-08 Change	1.04420	1.00742	1.05195	26,381		
2008-09 Change	1.04290	1.00858	1.05185	27,749		
2009-10 Change	1.00620	1.00747	1.01372	28,130		
2010-11 Change	0.97460	1.00895	0.98332	27,661		
2011-12 Change	1.02510	1.00733	1.03261	28,563		
2012-13 Change	1.03770	1.00105	1.03879	29,671		
2013-14 Change	1.05120	1.00487	1.05632	31,342		
2014-15 Change	0.99770	1.00323	1.00092	31,371		
2015-16 Change	1.03820	1.00487	1.04326	32,728		
2016-17 Change	1.05370	1.00303	1.05689	34,590		
2017-18 Change	1.03690	1.00508	1.04217	36,048		
2018-19 Change	1.03670	0.99904	1.03570	37,335		
2019-20 Change	1.03850	0.99755	1.03596	38,678		
2020-21 Change	1.03730	0.99544	1.03257	39,938		
2021-22 Change	1.05730	0.98917	1.04585	41,769		

Calculation of Prop 4 Gann Limit

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
2022-23 Change	1.07550	0.99527	1.07041	44,710		
2023-24 Change	1.04440	0.99407	1.03820	46,418		
2024-25 Change	1.03620	0.99710	1.03320	46,194		
West Talmage Lighting 0317						
Base Year Tax Proceeds				1,908		
1980-81 Change	1.23280	1.06960	1.31860	2,516		
1981-82 Change	1.09120	1.06100	1.15776	2,913		
1982-83 Change	1.06790	1.00310	1.07121	3,120		
1983-84 Change	1.02350	1.01690	1.04080	3,248		
1984-85 Change	1.04740	1.01230	1.06028	3,443		
1985-86 Change	1.03740	1.02230	1.06053	3,652		
1986-87 Change	1.02300	1.02540	1.04898	3,831		
1987-88 Change	1.03470	1.02200	1.05746	4,051		
1988-89 Change	1.04660	1.02750	1.07538	4,356		
1989-90 Change	1.05190	1.02630	1.07956	4,703		
1990-91 Change	1.04210	1.03170	1.07513	5,056		
1991-92 Change	1.04140	1.02930	1.07191	5,420		
1992-93 Change	0.99360	1.02420	1.01765	5,515		
1993-94 Change	1.02720	1.02250	1.05031	5,793		
1994-95 Change	1.00710	1.01690	1.02412	5,932		
1995-96 Change	1.04720	1.01982	1.06796	6,336		
1996-97 Change	1.04670	1.01031	1.05749	6,700		
1997-98 Change	1.04670	1.01654	1.06401	7,129		
1998-99 Change	1.04150	1.01832	1.06058	7,561		
1999-00 Change	1.04530	1.01394	1.05987	8,013		
2000-01 Change	1.04910	1.01426	1.06406	8,527		
2001-02 Change	1.07820	1.01032	1.08933	9,288		
2002-03 Change	0.98730	1.01155	0.99870	9,276		
2003-04 Change	1.02310	1.00943	1.03275	9,580		
2004-05 Change	1.03280	1.01132	1.04449	10,006		
2005-06 Change	1.05260	1.00811	1.06114	10,618		
2006-07 Change	1.03960	1.00531	1.04512	11,097		
2007-08 Change	1.04420	1.00742	1.05195	11,673		
2008-09 Change	1.04290	1.00858	1.05185	12,279		
2009-10 Change	1.00620	1.00747	1.01372	12,447		
2010-11 Change	0.97460	1.00895	0.98332	12,240		
2011-12 Change	1.02510	1.00733	1.03261	12,639		
2012-13 Change	1.03770	1.00105	1.03879	13,129		
2013-14 Change	1.05120	1.00487	1.05632	13,868		
2014-15 Change	0.99770	1.00323	1.00092	13,881		
2015-16 Change	1.03820	1.00487	1.04326	14,482		
2016-17 Change	1.05370	1.00303	1.05689	15,305		
2017-18 Change	1.03690	1.00508	1.04217	15,951		
2018-19 Change	1.03670	0.99904	1.03570	16,520		
2019-20 Change	1.03850	0.99755	1.03596	17,114		
2020-21 Change	1.03730	0.99544	1.03257	17,672		
2021-22 Change	1.05730	0.98917	1.04585	18,482		
2022-23 Change	1.07550	0.99527	1.07041	19,783		
2023-24 Change	1.04440	0.99407	1.03820	20,539		
2024-25 Change	1.03620	0.99710	1.03320	21,221		