

County of Mendocino
Proposition 4 - Gann Spending Limit
Comparison with 2025-26 Estimated Proceeds of Taxes

Gann Limit - 2025-26	(A)	<u>122,879,356</u>
2025-26 Estimated "Proceeds of Taxes" Per Recommended Budget (Nondepartmental Revenues/Teeter)		100,671,051
Less: Nondepartmental Revenues not considered to be 'proceeds of taxes" subject to Prop 4 limit		
Franchises		1,300,000
Federal Land In Lieu		850,000
A-87 Cost Plan Charges		5,850,000
Other		200,000
Operating Transfer In		500,000
Refund Jury Fees		0
		<u>8,700,000</u>
Adjusted Nondepartmental Revenues - "Proceeds"		91,971,051
Add: Property Taxes Allocated to Other County Depts.: Emergency Medical Services		381,708
		<u>381,708</u>
Adjusted 2025-26 Estimated Proceeds of Taxes	(B)	<u>92,352,759</u>
Estimated 2025-26 Amount "Under" Gann Limit	(A - B)	<u>30,526,597</u>
Percentage: County "Proceeds of Taxes" vs. Gann Limit	(2)	<u>75.16%</u>

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

(2) For comparison purposes:

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%
2025-26 Percentage	75.16%

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: $1.0644 \times 1.0028 = 1.0674$

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
Orland City	Glenn	1.17	8,603	8,704	8,704
Willows City	Glenn	1.62	6,372	6,475	6,475
Unincorporated	Glenn	1.33	14,004	14,190	14,190
County Total	Glenn	1.35	28,979	29,369	29,369
Arcata City	Humboldt	1.66	18,691	19,001	19,001
Blue Lake City	Humboldt	-0.70	1,144	1,136	1,136
Eureka City	Humboldt	0.00	25,966	25,967	26,122
Ferndale City	Humboldt	-0.44	1,367	1,361	1,361
Fortuna City	Humboldt	-0.38	12,245	12,198	12,198
Rio Dell City	Humboldt	-0.71	3,255	3,232	3,232
Trinidad City	Humboldt	-0.67	298	296	296
Unincorporated	Humboldt	-0.73	70,625	70,107	70,471
County Total	Humboldt	-0.22	133,591	133,298	133,817
Clearlake City	Lake	1.01	16,367	16,533	16,533
Lakeport City	Lake	-0.85	5,069	5,026	5,026
Unincorporated	Lake	-0.61	45,889	45,607	45,695
County Total	Lake	-0.24	67,325	67,166	67,254
Fort Bragg City	Mendocino	-0.10	7,194	7,187	7,187
Point Arena City	Mendocino	1.57	445	452	452
Ukiah City	Mendocino	0.60	16,227	16,325	16,325
Willits City	Mendocino	-0.31	4,853	4,838	4,838
Unincorporated	Mendocino	-0.09	61,031	60,975	61,025
County Total	Mendocino	0.03	89,750	89,777	89,827
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
Unincorporated	Sonoma	-0.46	130,591	129,985	130,801
County Total	Sonoma	0.15	481,309	482,032	482,848
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
Unincorporated	Tehama	-0.41	41,702	41,532	41,665
County Total	Tehama	-0.07	64,741	64,694	64,827
Unincorporated	Trinity	-0.16	15,850	15,825	15,884
County Total	Trinity	-0.16	15,850	15,825	15,884

Calculation of Population Changes Within Surrounding Counties

County	Jan 1, 2024	Jan 1, 2025	Change	% Change
Glenn County	28,979	29,369	390	1.346%
Humboldt County	133,591	133,298	-293	-0.219%
Lake County	67,325	67,166	-159	-0.236%
Mendocino County	89,750	89,777	27	0.030%
Sonoma County	481,309	482,032	723	0.150%
Tehama County	64,741	64,694	-47	-0.073%
Trinity County	15,850	15,825	-25	-0.158%
Totals	881,545	882,161	616	0.070%
Use composite percent				<u>1.0007</u>

Source: Department of Finance

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
County of Mendocino						
Base Year Tax Proceeds				11,230,119		
1980-81 Change	1.23280	1.06960	1.31860	14,808,067		
1981-82 Change	1.09120	1.06100	1.15776	17,144,235		
1982-83 Change	1.06790	1.00310	1.07121	18,365,085		
1983-84 Change	1.02350	1.01690	1.04080	19,114,328		
1984-85 Change	1.04740	1.01230	1.06028	20,266,597		
1985-86 Change	1.03740	1.02230	1.06053	21,493,416		
1986-87 Change	1.02300	1.02540	1.04898	22,546,254		
1987-88 Change	1.03470	1.02200	1.05746	23,841,838		
1988-89 Change	1.04660	1.02750	1.07538	25,639,072	-684,805	24,954,267
1989-90 Change	1.05190	1.02630	1.07956	26,939,753	-1,008,724	25,931,029
1990-91 Change	1.04210	1.03170	1.07513	27,879,346	25,911	27,905,257
1991-92 Change	1.04140	1.02930	1.07191	29,912,008	-247,771	29,664,237
1992-93 Change	0.99360	1.02420	1.01765	30,187,666	24,000	30,211,666
1993-94 Change	1.02720	1.02250	1.05031	31,731,675	305,608	32,037,283
1994-95 Change	1.00710	1.01690	1.02412	32,810,022	-739,445	32,070,577
1995-96 Change	1.04720	1.01982	1.06796	34,249,949	267,164	34,517,113
1996-97 Change	1.04670	1.01031	1.05749	36,501,553	-185,447	36,316,106
1997-98 Change	1.04670	1.01654	1.06401	38,640,788	112,909	38,753,697
1998-99 Change	1.04150	1.01832	1.06058	41,101,407		
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		
2025-26 Change	1.06440	1.00070	1.06514	122,879,356		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
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		
2025-26 Change	1.06440	1.00070	1.06514	32,673		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
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		
2025-26 Change	1.06440	1.00070	1.06514	67,834		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
2025-26 Change	1.06440	1.00070	1.06514	11,183		

	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		
2025-26 Change	1.06440	1.00070	1.06514	49,626		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
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		
2025-26 Change	1.06440	1.00070	1.06514	31,086		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
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		
2025-26 Change	1.06440	1.00070	1.06514	54,021		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
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		
2025-26 Change	1.06440	1.00070	1.06514	41,949		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
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		
2025-26 Change	1.06440	1.00070	1.06514	8,755		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
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		
2025-26 Change	1.06440	1.00070	1.06514	49,442		

	Price Factor	Population Change	Resulting Factor	Current Year Limit	TCF Adjustment	Adjusted Limit Amt.
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		
2025-26 Change	1.06440	1.00070	1.06514	22,603		