

OFFICE OF THE AUDITOR-CONTROLLER

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Auditor-Controller

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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