



## Memo

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To: Board of Directors  
From: Josselyn Quine  
Date: February 14, 2025  
Subject: Resolution No. 509, Determining Appropriation Limitation

Attached is a draft of Resolution No. 509, determining the District's Appropriation Limitation to be \$1,965,611.19 for Fiscal Year 2024-25. This is a resolution that is adopted annually. The calculations are based on last year's appropriation limitation and data supplied by the State Department of Finance.

### 2023-24 Calculation

1. Prior Year Appropriations Limit			\$1,965,611.19
2. Change in California per Capita Personal Income	3.62%	1.0362	
3. Change in County Population	0.42%	<u>1.0042</u>	
4. Calculation Factor (2 * 3)			<u>1.0406</u>
<b>2023-24 Proposed Appropriations Limit (1 * 4)</b>			<b><u>\$2,045,415.00</u></b>

The District selects the change in population within the Unincorporated Areas of the County of San Bernardino as the "change in population" factor used in determining the annual appropriation limitation.

We recommend that the Board adopt Resolution No. 509 as presented.

# Crestline Village Water District

## Appropriations Limit Calculations:

### 2019-20 Calculation

1. Prior Year Appropriations Limit			1,514,046
2. Change in California per Capita Personal Income	3.85%	1.0385	
3. Change in County Population	0.53%	<u>1.0053</u>	
4. Calculation Factor (2 * 3)			<u>1.0440</u>
2019-20 Appropriation Limit (1 * 4)			<u><u>\$1,580,664</u></u>

### 2020-21 Calculation

1. Prior Year Appropriations Limit			1,580,664
2. Change in California per Capita Personal Income	3.73%	1.0373	
3. Change in County Population	0.51%	<u>1.0051</u>	
4. Calculation Factor (2 * 3)			<u>1.0426</u>
2020-21 Appropriations Limit (1 * 4)			<u><u>\$1,648,000</u></u>

### 2021-22 Calculation

1. Prior Year Appropriations Limit			1,648,000
2. Change in California per Capita Personal Income	5.73%	1.0573	
3. Change in County Population	0.17%	<u>1.0017</u>	
4. Calculation Factor (2 * 3)			<u>1.0591</u>
2021-22 Appropriations Limit (1 * 4)			<u><u>\$1,745,397</u></u>

### 2022-23 Calculation

1. Prior Year Appropriations Limit			1,745,397
2. Change in California per Capita Personal Income	7.55%	1.0755	
3. Change in County Population	0.14%	<u>1.0014</u>	
4. Calculation Factor (2 * 3)			<u>1.0770</u>
2022-23 Proposed Appropriations Limit (1 * 4)			<u><u>\$1,879,793</u></u>

### 2023-24 Calculation

1. Prior Year Appropriation Limit			1,879,793.00
2. Change in California per Capita Personal Income	4.44%	1.0444	
3. Change in County Population	0.12%	<u>1.0012</u>	
4. Calculation Factor (2 * 3)			<u>1.0456</u>
2023-24 Proposed Appropriations Limit (1 * 4)			<u><u>1,965,611.19</u></u>

### 2024-25 Calculation

1. Prior Year Appropriation Limit			1,965,611.19
2. Change in California per Capita Personal Income	3.62%	1.0362	
3. Change in County Population	0.42%	<u>1.0042</u>	
4. Calculation Factor (2 * 3)			<u>1.0406</u>
<b>2024-25 Proposed Appropriations Limit (1 * 4)</b>			<u><u>2,045,415.00</u></u>

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**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>23-24</b>	<b>1-1-23</b>	<b>1-1-24</b>	<b>1-1-24</b>
San Bernardino				
Adelanto	-0.80	36,422	36,131	36,131
Apple Valley	-0.24	74,500	74,322	74,322
Barstow	-0.34	24,124	24,043	24,669
Big Bear Lake	0.20	4,948	4,958	4,958
Chino	0.57	88,580	89,088	92,585
Chino Hills	-0.17	76,547	76,414	76,414
Colton	-0.12	52,841	52,778	52,778
Fontana	0.68	212,772	214,223	214,223
Grand Terrace	-0.17	12,793	12,771	12,771
Hesperia	0.75	99,338	100,087	100,087
Highland	0.12	55,612	55,676	55,676
Loma Linda	-0.02	24,923	24,919	24,965
Montclair	-0.09	37,246	37,211	37,211
Needles	-0.23	4,780	4,769	4,769
Ontario	0.93	179,555	181,224	181,224
Rancho Cucamonga	0.56	172,344	173,316	173,316
Redlands	1.28	71,776	72,696	72,696
Rialto	0.71	102,367	103,097	103,097
San Bernardino	0.39	224,316	225,188	226,541
Twentynine Palms	-1.12	15,397	15,224	25,346
Upland	0.56	77,849	78,285	78,285
Victorville	0.96	132,537	133,805	138,202
Yucaipa	0.33	53,635	53,810	53,810
Yucca Valley	0.40	21,509	21,594	21,594
Unincorporated	0.02	286,864	286,926	295,763
County Total	0.42	2,143,575	2,152,555	2,181,433

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

**RESOLUTION NO. 509**

**RESOLUTION OF THE BOARD OF  
DIRECTORS OF CRESTLINE VILLAGE  
WATER DISTRICT DETERMINING THE  
DISTRICT'S APPROPRIATION LIMITATION  
FOR THE FISCAL YEAR 2024-25.**

**WHEREAS**, Article XIII B of the California Constitution provided for the establishment of annual appropriations limits on local government entities; and

**WHEREAS**, pursuant to Government Code Section 7910, the governing body of each local agency is required each year to establish its appropriations limitation and make other necessary determinations by resolution for the following fiscal year in accordance with the procedures set forth therein and in Article XIII B of the California Constitution; and

**WHEREAS**, in calculating annual appropriations subject to limitation, Article XIII B Section 1 directs the District to adjust its prior year appropriations limitation for the change in the cost of living and the change in population; and

**WHEREAS**, Article XIII B Section 8(e) (2) defines "change in the cost of living" as either (A) the percentage change in California per capita personal income from the preceding year, or (B) the percentage change in the local assessment roll from the preceding year for the District due to the addition of local nonresidential new construction, and directs the District to select its change in the cost of living annually by a recorded vote of its governing body; and

**WHEREAS**, Government Code Section 7901(a) defines "change in population" and provides that the District may choose to use either (A) the change in population within its jurisdiction, or (B) within the county in which it is located, and directs the District to select its change in population annually by a recorded vote of its governing body.

**NOW, THEREFORE**, the Board of Directors of the Crestline Village Water District DOES HEREBY RESOLVE, DETERMINE, AND ORDER as follows:

**SECTION 1.** The Board of Directors establishes the amount of \$2,045,415.00 as the District's appropriations limitation for the fiscal year 2024-25.

**SECTION 2.** The Board of Directors selects the percentage change in California per capita personal income from the preceding year as the "change in the cost of living" factor used in determining the District's annual appropriations limitation.

**SECTION 3.** The Board of Directors selects the change in population within the County of San Bernardino as the "change in population" factor used in determining the District's annual appropriations limitation.

**SECTION 4.** As provided in Government Code Section 7910, any challenge to the appropriations limitation herein established or any other determinations made herein must be brought within sixty (60) days of the effective date of this resolution.

Dated: February 18, 2025

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President, Crestline Village Water District

ATTEST:

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Secretary, Crestline Village Water District