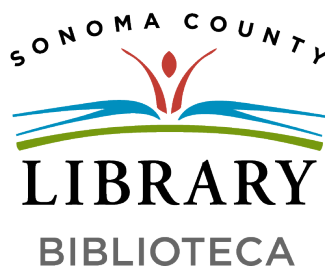


Erika Thibault
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LIBRARY COMMISSION

Sarah Laggos
Chair
David Cahill
Andy Elkind
Fred Engbarth
Eve Goldberg

Brooke Greene
Vice-Chair
Kimberly Taylor
Deborah Doyle
Barbara Mackenzie
Tina Poles
Robin Riley

Resolution Approving Appropriation Limit for FY 2026-2027

BACKGROUND INFORMATION:

On November 6, 1979 voters approved the Gann Spending Limitation (Proposition 4), which established Article XIII B of the State Constitution. Article XIII B sets limits on the amount of tax revenues the State and most local governments can appropriate within a given fiscal year (“Appropriation Limit”). Refined by Proposition 98 in 1988 and Proposition 111 in 1990, Article XIII B provides that Appropriation Limits are to be established annually by each governmental entity in accordance with the constitutional amendments and enabling state legislation. The Library Commission is to approve the appropriations limit each year.

The California Department of Finance transmits the price and population information to local government jurisdictions to calculate the annual appropriations limit. Limits are generally based upon actual appropriations in a base year, adjusted for cost-of-living and population growth over time. The net appropriations subject to the limit includes tax revenue and interest earnings on investment on tax revenues.

The Fiscal Year 2026-2027 adjusted appropriations limit is the combination of the income factor percent change of 4.95% and the total county population percent change of -.16%. The two factors are combined to provide a single limit adjustment factor as follows (allowing for rounding):

| | |
|--|--------------------------------|
| Per Capita Cost of Living converted to a ratio | $(4.95 + 100)/100 = 1.0495$ |
| Population converted to ratio | $(-.16 + 100)/100 = .9984$ |
| Appropriation Limit Adjustment Factor | $1.0495 \times .9984 = 1.0478$ |

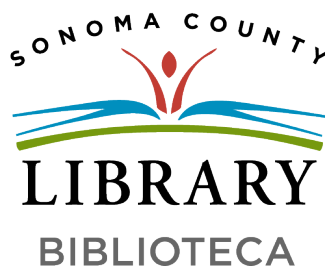
This Appropriation Limit Adjustment factor is applied to the prior year’s adjusted appropriations limit to calculate the current Adjusted Appropriations Limit: $\$57,894,809 \times 1.0478 = \$60,662,181$

The adjusted appropriations limit is compared to the net appropriations subject to the limit. The net appropriations subject to the limit needs to be no greater than the adjusted appropriations limit.

| | |
|-------------------------------------|-----------------------|
| Adjusted Appropriations Limit | \$60,662,181 |
| Net Appropriations Subject to Limit | - <u>\$48,609,060</u> |
| Amount Under the Limit | \$12,053,121 |

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Calculation of Adjusted Appropriations Limit and Net Appropriation Subject to Limit

| Fiscal Year | Prior Year Base Limit | Per Capita Cost of Living Ratio | Population Ratio | Adjustment Factor | Adjusted Appropriations Limit | Net Appropriations Subj to Limit | Adjusted Appropriations Limit vs Net Appropriations Subj to Limit Under/(Over) |
|-------------|-----------------------|---------------------------------|------------------|-------------------|-------------------------------|----------------------------------|--|
| 2026-2027 | \$57,894,809 | 1.0495 | .9984 | 1.0478 | \$60,662,181 | \$48,609,060 | \$12,053,121 |

Attachments:
 Resolution
 California State Department of Finance letter, FY 2026-2027

RESOLUTION NO. _____

DATED: 6/3/2026

RESOLUTION OF THE SONOMA COUNTY LIBRARY COMMISSION ESTABLISHING
APPROPRIATIONS LIMIT FOR FY 2026-2027 PURSUANT TO ARTICLE XIII B OF THE
CALIFORNIA CONSTITUTION

RECITALS

WHEREAS, Article XIII B of the California Constitution, requires that appropriations limits be established for each entity of government; and

WHEREAS, staff and consultants for the Sonoma County Library have prepared documentation necessary to establish the appropriations limits for the fiscal year 2026-2027 for the Sonoma County Library; and

WHEREAS, on May 15, 2026 documentation used in the determination of the appropriations limits was made available to the public; and

WHEREAS, due notice was given of this Commission's intent to establish the fiscal year 2026-2027 appropriations limit at its regularly scheduled meeting of June 3, 2026.

NOW, THEREFORE, THE SONOMA COUNTY LIBRARY COMMISSION DOES HEREBY RESOLVE AS FOLLOWS:

1. The appropriations limit for fiscal year 2026-2027 of \$60,662,181 is hereby adopted for the Sonoma County Library.
2. The Sonoma County Library's appropriations subject to limitation are under the appropriation limit by \$12,053,121.

SO ORDERED.

Commissioner Voting:

PASSED AND ADOPTED by the Sonoma County Library Commission on the 3rd day of June, 2026, by the following vote:

COMMISSIONERS:

AYES:

NOES:

ABSENT:

ABSTAIN:

Sarah Laggos, Chairperson

Attest:

Erika Thibault, Secretary

**California Department of Finance
Demographic Research Unit**

**Population Data for Price and Population Letter
Population and Excluded Population for January 1, 2025 and January 1, 2026**

Released: May 1, 2026

Table of Contents (links to internal worksheets)

[Example Page with Price Factor](#)

[Population Data by Jurisdiction](#)

[Population Data by County](#)

For more information about the population estimates:

<https://dof.ca.gov/forecasting/demographics/estimates-e1/>

Data Prepared by:

Demographic Research Unit
California Department of Finance
email: ficalpop@dof.ca.gov
phone: (916) 323-4086

May 1, 2026

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, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2026–27 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, 2026.** 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 Erika Li
Attachment

**May 2026
Attachment A**

- 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 2026–27 appropriation limit is:

| Per Capita Personal Income | |
|----------------------------|--------------------------------------|
| Fiscal Year (FY) | Percentage change over prior year |
| 2026-27 | 4.95 |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

[About the Data](#)

**May 2026
Attachment A**

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 2026-27 appropriation limit is:

Per Capita Personal Income

| Fiscal Year | Percentage Change (FY) over prior year |
|-------------|--|
| 2026-27 | 4.95 |

B. Appropriation Limit Calculation Example. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026-27 appropriation limit.

2026-27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $(4.95 + 100) \div 100 = 1.0495$

Population converted to a ratio: $(-0.14 + 100) \div 100 = 0.9986$

Calculation of factor for FY 2026-27: $1.0495 \times 0.9986 = 1.0480$

FISCAL YEAR 2026-27**Attachment B****Annual Percent Change in Population Minus Exclusions*****January 1, 2025 to January 1, 2026, and Total Population January 1, 2026**

| City | County | Percent Change 25-26 | Population Minus Exclusions 1-1-25 | Population Minus Exclusions 1-1-26 | Total Population 1-1-26 |
|---------------------|---------------|---------------------------------|---|---|--------------------------------|
| Cloverdale | Sonoma | -0.11 | 8,729 | 8,719 | 8,719 |
| Cotati | Sonoma | -0.83 | 7,325 | 7,264 | 7,264 |
| Healdsburg | Sonoma | 0.44 | 11,156 | 11,205 | 11,205 |
| Petaluma | Sonoma | -0.40 | 59,395 | 59,160 | 59,160 |
| Rohnert Park | Sonoma | -0.29 | 44,318 | 44,191 | 44,191 |
| Santa Rosa | Sonoma | 0.57 | 178,786 | 179,798 | 179,798 |
| Sebastopol | Sonoma | -0.77 | 7,407 | 7,350 | 7,350 |
| Sonoma | Sonoma | -0.44 | 10,575 | 10,528 | 10,528 |
| Windsor | Sonoma | -0.59 | 25,650 | 25,498 | 25,498 |
| Unincorporated | Sonoma | -0.86 | 130,607 | 129,484 | 130,309 |
| Incorporated | Sonoma | 0.11 | 353,341 | 353,713 | 353,713 |
| County Total | Sonoma | -0.16 | 483,948 | 483,197 | 484,022 |

FISCAL YEAR 2026-27
Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

| City | County | Percent Change 25-26 | Population Minus Exclusions 1-1-25 | Population Minus Exclusions 1-1-26 | Total Population 1-1-26 |
|--------------|---------------|-----------------------------|---|---|--------------------------------|
| County Total | Sonoma | -0.16 | 483,948 | 483,197 | 484,022 |