



County of Sonoma

State of California

Date: May 12, 2026

Item Number: _____

Resolution Number: _____

4/5 Vote Required

Concurrent Resolution Of The Board Of Supervisors Of Sonoma County, Agricultural Preservation And Open Space District, And Sonoma County Water Agency Establishing Corrected Appropriations Limits For County Government And Board Of Supervisors Governed Special Districts And County Service Areas For FY 2025-26 As Required By Article XIII B Of The California Constitution, Giving Instruction To The County Executive And County Counsel, And Giving Notice Of Appropriate Period Of Limitation For Judicial Review.

Whereas, Article XIII B of the California Constitution, added by Proposition 4 (November, 1979) and subsequently amended by Proposition 98 (November 1988) and Proposition 111 (June 1990), requires that appropriation limits be established for each entity of government having a secured property tax rate of 12.5 cents or more per \$100 of assessed valuation in 1977-78; and

Whereas, the original FY 2025-26 Appropriations Limit resolution adopted by the Board of Supervisors on June 10, 2025, in accordance with State law to establish FY 2025-26 Appropriations Limits for the County, Water Agency, Agricultural Preservation and Open Space District, Community Development Commission, Sonoma Valley County Sanitation District, and various Special Districts and County Service Areas, contained incorrect information and that needs to be corrected and amended to match the supporting documentation developed in June 2025; and

Whereas, staff from the offices of the County Executive's Office and Auditor-Controller-Treasurer-Tax Collector have prepared documentation necessary to establish the corrected FY 2025-26 appropriations limits for county government and Board of Supervisors governed special districts and county service areas; and

Whereas, on April 24, 2026, documentation used in the determination of the appropriation limits and other necessary determinations was made available to the public, and due notice was given on April 10, 2026, of this Board's intent to adopt corrected appropriation on May 12, 2026; and

Whereas, among the documentation made available to the public, the County

Executive has made available a copy of this resolution including the following documentation:

1. Letter from the Department of Finance, dated May 2025 marked Exhibit 'A' and attached hereto;
2. Public Notice of Revenue and Appropriation Limit Adoption, marked Exhibit 'B' and attached hereto;

Now, Therefore, Be It Resolved by the Board of Supervisors that the following appropriations limits are hereby adopted for Sonoma County and special districts and county service areas governed by the Board of Supervisors:

FY 2025-26 Appropriations Limits

Sonoma County - See Notes (A) and (B) below	\$998,887,371
Sonoma County Water Agency – Zone 2A	\$16,763,345
County Service Area #41 (Sonoma Valley)	\$828,070
County Service Area #40 (Fire Services)	\$4,040,981
County Service Area #41 (Lighting District)	\$2,633,661
CFD #4 Wilmar	\$665,660
Bittner Lane Permanent Road District	\$15,283
Monte Rosa Div. #1 Permanent Road District	\$13,646
Peaks Pike Permanent Road District	\$15,285
Sonoma County Open Space District	\$90,996,650

(A) Sonoma County's limit was decreased by (\$647,046) due to the reduction of tax support for refuse disposal operations. The Constitution and enabling state legislation requires that if tax support of a service is reduced, and fees are increased to offset the reduction of tax support, the limit must be decreased by an equivalent amount.

(B) Sonoma County's limit was increased for the city-county agreement for transit services. The appropriations limit increase includes \$6,011,485 for FY 2025-26 to the County from the cities for transportation tax (Transportation Development Act) financed transit services performed by County for cities.

Be It Further Resolved that this Board finds that the board meeting scheduled for May 12, 2026 where the adoption of the corrected FY 2025-26 Appropriations Limits will be considered for adoption was noticed on April 10, 2026, by publication in the Santa Rosa Press Democrat; the documentation and materials supporting necessary determinations to establish the FY 2025-26 Appropriations Limits have been available for public review since April 24, 2026 online at <https://sonomacounty.gov/administrative-support-and-fiscal->

[services/county-executives-office/budget-and-operations/budget-reports](#) and in person at the County Executive's Office; and that pursuant to the provisions of Section 7910 of the Government Code, any action or proceeding to review, attack, set aside, void, annul or amend the action taken by the Board of Supervisors, acting as the governing body of the County of Sonoma and the governmental entities described herein, by this Resolution or the appropriations described herein must be commenced within 45 days of the date of adoption of this Resolution; and

Be It Further Resolved that this Board anticipates additional clarification of the provisions of Article XIII B of the California Constitution through anticipated opinions of the County Counsel of this County and counsel for other counties and other public agencies, opinions of the Attorney General, case law and additional implementing legislation. Because these clarifications may result in the necessity of reviewing the limit calculations, the County Executive and the County Counsel are directed to advise this Board, from time-to-time, on changes in the law that may necessitate such limit modifications; and

Be It Further Resolved that this Board will authorize via a resolution any additional adjustments to the limit as permitted by Article XIII B for transfers of responsibility for services; and

Be It Further Resolved that this Board reserves the authority to make changes to the appropriations limits based on revised Appropriations Limit Procedure Guidelines when issued by the State Controller's County Accounting Standards and Procedures Committee, and when other necessary population and non-residential property value change information becomes available.

Supervisors:

Rabbitt:

Coursey:

Gore:

Hopkins:

Hermosillo:

Ayes:

Noes:

Absent:

Abstain:

So Ordered.



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.legislature.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: $1.0644 \times 1.0028 = 1.0674$

**NOTICE OF FISCAL YEAR 2025-26 APPROPRIATIONS LIMIT CORRECTION
FOR COUNTY GOVERNMENT AND BOARD OF SUPERVISORS GOVERNED
SPECIAL DISTRICTS AND SERVICE AREAS IN COMPLIANCE WITH
ARTICLE XIII B OF THE STATE CONSTITUTION**

NOTICE IS HEREBY GIVEN that on May 12, 2026, the Board of Supervisors of the County of Sonoma, as the governing body of the County and as the Directors and Commissioners of Special Districts, the Sonoma County Water Agency (Sonoma Water), Agricultural Preservation and Open Space District, Community Development Commission, Sonoma Valley County Sanitation District, and various Special Districts and County Service Areas, will adopt corrected appropriations limits in compliance with Article XIII B of the State Constitution for the county including Special Districts and County Service Areas, for the 2025-26 fiscal year commencing July 1, 2025, and ending June 30, 2026. The governmental entities having appropriation and revenue limits established may include, but are not limited to, the County of Sonoma; Sonoma County Water Agency (Sonoma Water); County Service Area #40 (Fire Services); County Service Area #41 (Multi-Services); Bittner Lane Permanent Road District; Monte Rosa Division #1 Permanent Road District; Peaks Pike Permanent Road District; and Sonoma County Agricultural Preservation and Open Space District. The original resolution adopted by the Board of Supervisors on June 10, 2025, to establish the FY 2025-26 appropriations limit contained errors and did not match published supporting documentation provided to the Board of Supervisors and public. The resolution to be considered for adoption on May 12, 2026, will align appropriations limits with supporting documentation and supersedes the original resolution adopted on June 10, 2025.

NOTICE IS FURTHER GIVEN that, in accordance with law, supporting documentation will be available for public review online on April 24, 2026 by visiting <https://sonomacounty.gov/administrative-support-and-fiscal-services/county-executives-office/budget-and-operations/budget-reports>. Hard copies will be available for review on and after April 24, 2026, at the County Executive's Office, 575 Administration Drive, Suite 104-A, Santa Rosa, California.