
**CASITAS MUNICIPAL WATER DISTRICT
MEMORANDUM**

TO: BOARD OF DIRECTORS
FROM: MICHAEL FLOOD – GENERAL MANAGER
SUBJECT: PROPOSITION 4 – RESOLUTION TO ADOPT THE 2025 / 2026
ESTABLISHMENT OF APPROPRIATIONS LIMIT OF \$19,259,407
DATE: 05/28/2025

RECOMMENDATION:

It is recommended that the Board of Directors adopt the Resolution for the 2025 / 2026 Establishment of Appropriations limit of \$19,259,407.

BACKGROUND AND OVERVIEW:

Voters approved Proposition 4, the Gann Initiative of 1979, which mandates a limit on the amount of proceeds from taxes that government agencies within California can receive and spend each fiscal year. When a District's proceeds of taxes exceed the legal limit, excess tax revenue must be returned to the taxpayers.

Proposition 4 requires an establishment of appropriations limit each year that is equal to the prior year's limit adjusted for inflation and changes in population. The inflation factors for FY 2025-2026 are the California per capita cost of living ratio of 1.0644 and the population factor using the County of Ventura population and growth percentage change converted to a ratio is 1.0007.

As a result, the District's Proposition 4 spending limit is \$19,259,407. Total revenue subject to the spending limit is \$7,480,873. The District will be \$11,778,535 below its spending limit.

BUDGET IMPACT:

There is no fiscal impact as a result of this action.

ATTACHMENTS:

Resolution
Department of Finance Price and Population Information
Appropriation Limit Calculation

CASITAS MUNICIPAL WATER DISTRICT

A RESOLUTION ESTABLISHING THE APPROPRIATIONS LIMIT
FOR THE CASITAS MUNICIPAL WATER DISTRICT FOR THE
FISCAL YEAR ENDING JUNE 30, 2026

RESOLUTION NO.

WHEREAS, Section 7910 of the Government Code requires each local jurisdiction to establish its appropriations limit by resolution for the following fiscal year pursuant to Article XIII B of the California constitution at a regularly scheduled meeting or noticed special meeting; and

WHEREAS, 15 days prior to such meeting, documentation used in the determination of the appropriations limit has been made available to the public; and

WHEREAS, the determination of the appropriations limit is a legislative act;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Casitas Municipal Water District hereby establishes the appropriations limit of \$19,259,407 for Casitas Municipal Water District for the fiscal year ending June 30, 2026, pursuant to Article XIII B of the California Constitution.

ADOPTED this 28th day of May, 2025

Pete Kaiser, President
Casitas Municipal Water District

ATTEST:

Brian Brennan, Secretary
Casitas Municipal Water District



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: $1.0644 \times 1.0028 = 1.0674$

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
Camarillo City	Ventura	-0.78	69,467	68,927	68,927
Fillmore City	Ventura	-0.35	17,095	17,035	17,035
Moorpark City	Ventura	-0.77	35,023	34,754	34,754
Ojai City	Ventura	0.04	7,556	7,559	7,559
Oxnard City	Ventura	0.18	198,384	198,733	198,733
Port Hueneme City	Ventura	-0.81	19,024	18,870	20,838
San Buenaventura (Ventura) City	Ventura	0.58	108,304	108,930	108,985
Santa Paula City	Ventura	0.47	31,511	31,658	31,658
Simi Valley City	Ventura	0.00	124,640	124,645	124,815
Thousand Oaks City	Ventura	-0.73	123,372	122,468	122,468
Balance of County Incorporated	Ventura	1.49	90,070	91,416	93,233
County Total	Ventura	0.07	824,446	824,995	829,005

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

Casitas Municipal Water District
Appropriation Limit

Appropriation Limit:

FY2024-25 Adopted Appropriations Limit		18,081,487 [a]
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Growth/ Change Factor:

California Per Capita Income Change*	1.0644	
Change in Population-County*	1.0007	
Total Annual Adjustment Factor	1.0651	[b]

FY 2025-2026 Appropriation Limit		19,259,407 [a]*[b]=[c]
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B. Appropriations Subject to Limit:

FY 2025-2026 Revenues (All Funds Subject to Limit)	7,480,873	
Less: Appropriations Reserves	-	
Less: Non-Tax	-	
Total Appropriations Subject to Limit	7,480,873	

C. Amount Under/ (Over) Limit (A-B)		11,778,535
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* Change in population and per capita income change is provided by the State of California Department of Finance.