

**Coachella Valley Water District
Gann Appropriations Limit
Fiscal Year 2025-26 Calculation**

	Ratio	Amount
Fiscal Year 2025 GANN Limit (Resolution 2024-16)		\$ 66,530,707
2025 to 2026 Change in California Per Capita Income ¹	1.06440	
2025 to 2026 Change in Population ¹	1.00791	
Calculation Factor	1.07282	
GANN Limit for Fiscal Year 2025-26		\$ 71,375,447
Estimated Proceeds from Taxes Subject to Limit ²		\$ 67,537,733
Amount under Limit		\$ (3,837,714)

Source:

¹ California Department of Finance Price Factor and Population Information May 2025 6.44

²Fiscal Year 2026 Projected Budget:

Total Budgeted Property Taxes	\$ 170,949,318
Less: Property Taxes from State Water Project Levy	(103,411,585)
FY 2025-26 Appropriations Subject to Limit	\$ 67,537,733

Prepared by: Finance Department
Date: 06/06/2025

Coachella Valley Water District
Percentage Change in Population
Annual Percent Change In Population Minus Exclusions

CITIES	1/1/2024	1/1/2025
Cathedral City	51,962	51,615
Coachella	44,050	44,384
Indian Wells	4,859	4,862
Indio	92,693	92,539
La Quinta	39,148	38,796
Palm Desert	51,961	51,980
Rancho Mirage	17,227	17,120
Unincorporated (Riverside County)	411,338	417,646
Unincorporated (Imperial County)	31,371	31,557
Total Population	744,609	750,499
Percentage increase/decrease	0.7910%	
Ratio increase (% increase + 100)/100	1.00791	

Sources:

California Department of Finance Price Factor and Population Information May 2025



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

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
Unincorporated	Imperial	0.59	31,371	31,557	34,771
Cathedral City	Riverside	-0.67	51,962	51,615	51,651
Coachella City	Riverside	0.76	44,050	44,384	44,384
Indian Wells City	Riverside	0.06	4,859	4,862	4,862
Indio City	Riverside	-0.17	92,693	92,539	92,539
La Quinta City	Riverside	-0.90	39,148	38,796	38,796
Palm Desert City	Riverside	0.04	51,961	51,980	51,980
Rancho Mirage City	Riverside	-0.62	17,227	17,120	17,120
Unincorporated	Riverside	1.53	411,338	417,646	417,901
Total			744,609	750,499	754,004

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