

**TOWN OF YUCCA VALLEY**  
**GANN Appropriations Limit Computation**  
**July 2020 through June 2025**

Exhibit A

	<b>FY 20/21</b>	<b>FY 21/22</b>	<b>FY 22/23</b>	<b>FY 23/24</b>	<b>FY 23/24</b>
Population	22,306	21,846	21,712	21,509	21,594
Population Change	0.14%	-2.00%	-0.61%	-0.35%	0.40%
Per Capita Income Change	3.73%	5.73%	7.55%	4.44%	3.62%
Population Change Converted to a Ratio	1.0014	0.9800	0.9939	0.9965	1.0040
Per Capita Income Change as a Ratio	1.0373	1.0573	1.0755	1.0444	1.0362
Calculation of Growth Factor	1.0388	1.0362	1.0689	1.0407	1.0403
<b>TOTAL CURRENT YEAR LIMIT</b>	<b>\$42,911,214</b>	<b>\$44,462,626</b>	<b>\$47,526,236</b>	<b>\$49,462,673</b>	<b>\$51,458,235</b>

**Proceeds of Taxes:**

Bradley-Burns Sales Taxes	\$2,835,000	\$3,750,000	\$4,700,000	\$4,900,000	\$4,850,000
District Sales Tax- General	1,500,000	2,400,000	2,800,000	2,900,000	2,900,000
District Sales Tax- Special	1,500,000	2,400,000	2,800,000	2,900,000	2,900,000
Vehicle License Fees	15,000	20,000	22,500	22,500	30,000
Property Tax In-lieu of VLF	1,970,000	2,130,000	2,200,000	2,200,000	2,500,000
Home Owner's Property Tax Relief	29,500	30,000	25,000	25,000	25,000
Property Taxes - Secured	2,950,000	3,050,000	3,575,000	3,575,000	3,920,625
Property Taxes - Penalty	2,000	2,000	2,500	2,500	4,000
Property Transfer Taxes	25,000	75,000	100,000	100,000	75,000
Transient Occupancy Tax	310,000	1,625,000	2,400,000	3,250,000	3,750,000
Total Proceeds of Taxes	11,136,500	15,482,000	18,625,000	19,875,000	20,954,625

**Excess Limit over Tax Proceeds**      **(\$31,774,714) (\$28,980,626) (\$28,901,236) (\$29,587,673) (\$30,503,610)**

Under Article XIII of the California Constitution (the Gann Spending Limitation Initiative), the Town is restricted as to the amount of annual appropriations from the proceeds of taxes. If the proceeds from taxes exceed the allowed appropriations limit, the excess must either be refunded to the State Controller, or returned to the taxpayers through revised tax rates, revised fee schedules, or other refund arrangements.

The base year amount of \$10,000,000 is increased each year by the multiplier consisting of the change in population for the Town of Yucca Valley and the change in the cost of living, both numbers of which are provided by the Department of Finance, State of California.

## Proposed Budget FY2022-24 Town of Yucca Valley

**Property Tax-**

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b>Revenues</b>							
001 00 4111 0000 00 0000 000 Property Tax Secured Unsecured	3,596,350.85	3,825,000.00	3,812,455.44	3,920,625.00	95,625.00	4,018,600.00	97,975.00
001 00 4112 0000 00 0000 000 Supplemental Property Tax Secured Unsecured	130,971.45	87,000.00	132,129.92	90,000.00	3,000.00	91,400.00	1,400.00
001 00 4114 0000 00 0000 000 Property Tax Penalties	3,493.09	2,500.00	4,556.85	4,000.00	1,500.00	4,000.00	0.00
001 00 4115 0000 00 0000 000 Document Transfer Tax	132,452.92	85,000.00	81,966.07	75,000.00	(10,000.00)	75,000.00	0.00
001 00 4116 0000 00 0000 000 HOPTR	23,638.74	25,000.00	11,763.14	25,000.00	0.00	25,600.00	600.00
001 00 4117 0000 00 0000 000 Vehicle In Lieu Property Tax	2,614,465.51	2,200,000.00	1,459,477.61	2,500,000.00	300,000.00	2,550,000.00	50,000.00
001 00 4119 0000 00 0000 000 ROPS Residual Property Tax	371,094.09	290,000.00	252,809.85	300,000.00	10,000.00	310,000.00	10,000.00
<b>Total Revenues</b>	<b>6,872,466.65</b>	<b>6,514,500.00</b>	<b>5,755,158.88</b>	<b>6,914,625.00</b>	<b>400,125.00</b>	<b>7,074,600.00</b>	<b>159,975.00</b>

## Proposed Budget FY2022-24 Town of Yucca Valley

**Sales Tax - Bradley-Burns-**

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
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**Revenues**

001 00 4120 0000 00 0000 000 Local Sales Tax 1%	4,908,113.77	4,800,000.00	3,265,777.88	4,850,000.00	50,000.00	4,950,000.00	100,000.00
Total Revenues	4,908,113.77	4,800,000.00	3,265,777.88	4,850,000.00	50,000.00	4,950,000.00	100,000.00

## Proposed Budget FY2022-24 Town of Yucca Valley

Franchise -	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b><u>Revenues</u></b>							
001 00 4150 0000 00 1011 000 Franchise Fees Cable Company	197,932.40	200,000.00	90,565.64	210,000.00	10,000.00	215,000.00	5,000.00
001 00 4150 0000 00 1013 000 Franchise Fees So Cal Gas Co	99,337.62	100,000.00	0.00	100,000.00	0.00	102,500.00	2,500.00
001 00 4150 0000 00 1014 000 Franchise Fees Solid Waste Commercial	270,857.38	260,000.00	221,822.08	285,000.00	25,000.00	295,000.00	10,000.00
001 00 4150 0000 00 1015 000 Franchise Fees Solid Waste Residential	260,479.97	300,000.00	314,541.20	318,000.00	18,000.00	326,000.00	8,000.00
001 00 4150 0000 00 1016 000 Franchise Fees Solid Waste-Tipping Fee	114,645.08	155,000.00	74,574.18	164,300.00	9,300.00	168,400.00	4,100.00
001 00 4150 0000 00 1017 000 Franchise Fees Edison	280,283.71	280,000.00	0.00	290,000.00	10,000.00	300,000.00	10,000.00
001 00 4815 0000 00 0000 000 Article 19 WDA	<u>37,735.75</u>	<u>40,000.00</u>	<u>30,266.57</u>	<u>40,000.00</u>	<u>0.00</u>	<u>41,000.00</u>	<u>1,000.00</u>
<b>Total Revenues</b>	<b>1,261,271.91</b>	<b>1,335,000.00</b>	<b>731,769.67</b>	<b>1,407,300.00</b>	<b>72,300.00</b>	<b>1,447,900.00</b>	<b>40,600.00</b>

## Proposed Budget FY2022-24 Town of Yucca Valley

**Transient Occupancy Tax-**

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b>Revenues</b>							
001 00 4140 0000 00 0000 000 Transient Occupancy Tax	386,132.56	350,000.00	343,747.48	375,000.00	25,000.00	380,000.00	5,000.00
001 00 4145 0000 00 0000 000 STVR Transient Occupancy Tax	3,369,166.45	2,850,000.00	2,948,835.64	3,375,000.00	525,000.00	3,470,000.00	95,000.00
001 10 4140 0000 00 0000 000 Transient Occupancy Tax	5,438.85	0.00	0.00	0.00	0.00	0.00	0.00
001 41 4145 0000 00 0000 000 STVR Transient Occupancy Tax	(20.00)	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>3,760,717.86</b>	<b>3,200,000.00</b>	<b>3,292,583.12</b>	<b>3,750,000.00</b>	<b>550,000.00</b>	<b>3,850,000.00</b>	<b>100,000.00</b>

## Proposed Budget FY2022-24 Town of Yucca Valley

Interest-	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b>Revenues</b>							
001 00 4605 0000 00 0000 000 Interest Earnings	195,737.26	225,000.00	0.00	0.00	(225,000.00)	0.00	0.00
001 00 4605 1017 00 0000 000 Interest Earnings Chandler	141,306.80	125,000.00	364,171.51	400,000.00	275,000.00	350,000.00	(50,000.00)
Investments							
001 00 4611 0000 00 0000 000 LAIF Interest	107,617.21	0.00	0.00	0.00	0.00	0.00	0.00
001 01 4605 0000 00 0000 000 Interest Earnings	113.87	0.00	187.19	0.00	0.00	0.00	0.00
001 10 4611 0000 00 0000 000 LAIF Interest	126,229.43	87,500.00	153,268.06	125,000.00	37,500.00	125,000.00	0.00
001 10 4614 0000 00 0000 000 Money Market Interest	228,169.68	200,000.00	305,824.47	200,000.00	0.00	150,000.00	(50,000.00)
Income							
Total Revenues	799,174.25	637,500.00	823,451.23	725,000.00	87,500.00	625,000.00	(100,000.00)

## Proposed Budget FY2022-24 Town of Yucca Valley

**Animal Services Budget-**

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b>Revenues</b>							
001 30 4230 0000 00 0000 000 Animal License Fees	(190.00)	0.00	1,234.00	0.00	0.00	0.00	0.00
001 31 4210 0000 00 0000 000 Animal Grooming	0.00	500.00	585.00	500.00	0.00	500.00	0.00
Commerical Permit Fees							
001 31 4230 0000 00 0000 000 Animal License Fees	13,878.00	15,500.00	10,371.00	16,000.00	500.00	17,500.00	1,500.00
001 30 4350 0000 00 0000 000 Animal Apprehension	0.00	0.00	590.00	0.00	0.00	0.00	0.00
Impound Fees							
001 31 4350 0000 00 0000 000 Animal Apprehension	6,478.00	8,200.00	5,460.00	10,000.00	1,800.00	11,500.00	1,500.00
Impound Fees							
001 00 4435 0000 00 0000 000 Vaccine Fees	(40.00)	0.00	0.00	0.00	0.00	0.00	0.00
001 30 4424 0000 00 0000 000 Animal Euthanasia Fees	0.00	0.00	95.00	0.00	0.00	0.00	0.00
001 30 4427 0000 00 0000 000 Animal Impound Boarding	(44.00)	0.00	1,160.00	0.00	0.00	0.00	0.00
Fee							
001 30 4428 0000 00 0000 000 Animal Adoption Fees	0.00	0.00	2,569.00	0.00	0.00	0.00	0.00
001 30 4429 0000 00 0000 000 Animal Disposal Fee	0.00	0.00	15.00	0.00	0.00	0.00	0.00
001 30 4430 0000 00 0000 000 Owner Turn In Fee	0.00	0.00	615.00	0.00	0.00	0.00	0.00
001 30 4431 0000 00 0000 000 Veterinary Fees	0.00	0.00	78.35	0.00	0.00	0.00	0.00
001 30 4434 0000 00 0000 000 Microchip Fees	0.00	0.00	660.00	0.00	0.00	0.00	0.00
001 30 4435 0000 00 0000 000 Vaccine Fees	(20.00)	0.00	410.00	0.00	0.00	0.00	0.00
001 30 4436 0000 00 0000 000 State Unaltered Fee	1,675.00	1,700.00	1,265.00	2,000.00	300.00	2,000.00	0.00
001 31 4418 0000 00 0000 000 Animal Administrative	515.00	0.00	1,000.00	0.00	0.00	0.00	0.00
Hearing Fees							
001 31 4419 0000 00 0000 000 Animal Quarantine Fees	90.00	0.00	90.00	0.00	0.00	0.00	0.00
001 31 4420 0000 00 0000 000 Animal Public Nuisance	135.00	0.00	0.00	0.00	0.00	0.00	0.00
Fees							
001 31 4422 0000 00 0000 000 Animal Potentially	0.00	0.00	80.00	0.00	0.00	0.00	0.00
Dangerous Fees							
001 31 4424 0000 00 0000 000 Animal Euthanasia Fees	245.00	500.00	490.00	600.00	100.00	700.00	100.00
001 31 4427 0000 00 0000 000 Animal Impound Boarding	2,212.00	3,000.00	1,844.00	3,000.00	0.00	3,500.00	500.00
Fee							
001 31 4428 0000 00 0000 000 Animal Adoption Fees	15,039.00	15,500.00	14,512.00	16,000.00	500.00	17,500.00	1,500.00
001 31 4429 0000 00 0000 000 Animal Disposal Fee	330.00	300.00	315.00	500.00	200.00	500.00	0.00
001 31 4430 0000 00 0000 000 Owner Turn In Fee	1,795.00	1,600.00	2,045.00	2,000.00	400.00	2,500.00	500.00
001 31 4431 0000 00 0000 000 Veterinary Fees	427.79	1,000.00	10,960.89	15,000.00	14,000.00	15,000.00	0.00
001 31 4434 0000 00 0000 000 Microchip Fees	3,260.00	3,100.00	1,860.00	3,000.00	(100.00)	3,000.00	0.00
001 31 4435 0000 00 0000 000 Vaccine Fees	20.00	0.00	0.00	0.00	0.00	0.00	0.00
001 31 4436 0000 00 0000 000 State Unaltered Fee	2,655.00	3,100.00	1,805.00	3,000.00	(100.00)	3,000.00	0.00
001 30 4821 0000 00 0000 000 County Animal Shelter	408,620.00	462,621.00	231,310.50	485,735.00	23,114.00	510,090.00	24,355.00
Partnership Funding							
Total Revenues	457,080.79	516,621.00	291,419.74	557,335.00	40,714.00	587,290.00	29,955.00

## Proposed Budget FY2022-24 Town of Yucca Valley

**Community Development Budget-**

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b>Revenues</b>							
001 52 4310 0000 00 0000 000 Code Enforcement Admin Fine	189,772.90	100,000.00	93,256.77	100,000.00	0.00	100,000.00	0.00
001 10 4469 0000 00 0000 000 STVR Compliance Monitoring Fees	86,105.00	60,000.00	63,920.00	30,000.00	(30,000.00)	30,000.00	0.00
001 50 4460 0000 00 0000 000 General Plan Maintenance Fee	7,054.95	7,000.00	5,845.23	10,000.00	3,000.00	10,000.00	0.00
001 50 4468 0000 00 0000 000 Planning Fees	1,258.01	5,000.00	6,695.00	7,500.00	2,500.00	7,500.00	0.00
001 50 4470 0000 00 0000 000 STVR Permit Fees	244,893.84	127,400.00	185,295.00	100,000.00	(27,400.00)	100,000.00	0.00
001 51 4484 0000 00 0000 000 Encroachment Permits	120,261.84	31,000.00	76,686.10	60,000.00	29,000.00	60,000.00	0.00
001 51 4484 8340 00 0000 000 Encroachment Permits Town Wide Slurry Seal	60,011.85	10,200.00	6,155.30	0.00	(10,200.00)	0.00	0.00
001 52 4440 0000 00 0000 000 Abatement Fees	10,628.37	26,000.00	46,600.14	30,000.00	4,000.00	30,000.00	0.00
001 53 4461 0000 00 0000 000 Building Inspection Fees	538,426.76	495,000.00	413,980.64	450,000.00	(45,000.00)	470,000.00	20,000.00
001 53 4462 0000 00 0000 000 Plan Check Fees	257,660.21	150,000.00	135,654.83	135,000.00	(15,000.00)	145,000.00	10,000.00
001 53 4463 0000 00 0000 000 SMIP Residential	2,759.81	200.00	2,616.54	2,000.00	1,800.00	2,000.00	0.00
001 53 4464 0000 00 0000 000 SMIP Commerical	1,032.44	500.00	1,645.78	2,000.00	1,500.00	2,000.00	0.00
001 53 4465 0000 00 0000 000 Certificate of Compliance	0.00	1,000.00	1,525.00	2,000.00	1,000.00	2,000.00	0.00
001 53 4467 0000 00 0000 000 SB 1473 CA Building Standards Commission Fee	633.16	0.00	248.30	0.00	0.00	0.00	0.00
001 53 4471 0000 00 0000 000 Septic Abandonment Recording Fee	1,080.00	3,000.00	486.00	500.00	(2,500.00)	500.00	0.00
001 61 4472 0000 00 0000 000 Native Plant Permit Fees	3,200.00	25,000.00	2,220.00	5,000.00	(20,000.00)	5,000.00	0.00
001 61 4473 0000 00 0000 000 WJT Take Permit Fees	16,800.00	100,000.00	2,000.00	5,000.00	(95,000.00)	5,000.00	0.00
001 61 4474 0000 00 0000 000 Findings of Exemption Fees	8,680.00	55,000.00	4,720.00	5,000.00	(50,000.00)	5,000.00	0.00
001 61 4475 0000 00 0000 000 Wildlife Mitigation State Pass Thru Fees	0.00	250,000.00	0.00	0.00	(250,000.00)	0.00	0.00
<b>Total Revenues</b>	<b>1,550,259.14</b>	<b>1,446,300.00</b>	<b>1,049,550.63</b>	<b>944,000.00</b>	<b>(502,300.00)</b>	<b>974,000.00</b>	<b>30,000.00</b>



## Proposed Budget FY2022-24 Town of Yucca Valley

**Administrative/Other-**

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b>Revenues</b>							
001 00 4240 0000 00 0000 000 Bingo Permit Fees	20.00	0.00	20.00	0.00	0.00	0.00	0.00
001 10 4250 0000 00 0000 000 Business Registration	73,059.00	76,500.00	66,565.00	95,000.00	18,500.00	100,000.00	5,000.00
001 00 4314 0000 00 0000 000 Shopping Cart Admin Fee	42,712.80	0.00	16,413.20	0.00	0.00	0.00	0.00
001 00 4320 0000 00 0000 000 County Fines Forfeitures	11,459.05	15,000.00	7,094.35	15,000.00	0.00	15,000.00	0.00
001 03 4325 0000 00 0000 000 Vehicle Impound Fee	7,100.00	10,500.00	7,000.00	10,000.00	(500.00)	10,000.00	0.00
001 09 4311 0000 00 0000 000 Burrtec Admin Fee	25,000.00	25,000.00	25,000.00	25,000.00	0.00	25,000.00	0.00
001 31 4312 0000 00 0000 000 Citation Fines	683.56	0.00	1,041.34	0.00	0.00	0.00	0.00
001 00 4441 0000 00 0000 000 Charging Station Revenue	3,360.83	2,500.00	2,479.37	4,000.00	1,500.00	4,100.00	100.00
001 06 4402 0000 00 0000 000 Election Fees	652.00	1,200.00	0.00	2,000.00	800.00	2,000.00	0.00
001 06 4403 0000 00 0000 000 Notary Fees	10.00	0.00	20.00	0.00	0.00	0.00	0.00
001 06 4404 0000 00 0000 000 Passport Fees	1,890.00	4,550.00	1,540.00	2,000.00	(2,550.00)	2,000.00	0.00
001 00 4621 0000 00 0000 000 Town Building Leases	43,929.00	56,160.00	46,800.00	56,160.00	0.00	56,160.00	0.00
001 11 4603 0000 00 0000 000 Administrative fee reimb	3.84	0.00	0.48	0.00	0.00	0.00	0.00
001 00 4806 0000 00 0000 000 Vehicle License Excess Fees	22,358.96	22,500.00	26,919.13	30,000.00	7,500.00	30,800.00	800.00
001 00 4831 0000 00 0000 000 State Mandates	12,556.00	90,000.00	97,161.00	0.00	(90,000.00)	0.00	0.00
001 00 4833 0000 00 0000 000 Repo Fee	195.00	500.00	180.00	500.00	0.00	500.00	0.00
001 00 4840 0000 00 0000 000 Sale of Town Assets	1,965.50	0.00	8,162.00	0.00	0.00	0.00	0.00
001 00 4850 0000 00 0000 000 Restitution Vandalism	6,076.78	1,000.00	350.00	1,000.00	0.00	1,000.00	0.00
001 03 4871 0000 00 0000 000 Homeland Security Grant Program Revenue	32,266.00	15,000.00	15,660.00	20,000.00	5,000.00	20,000.00	0.00
001 07 4870 0000 00 0000 000 Emergency Management Program Grant Revenue	14,796.00	0.00	0.00	0.00	0.00	0.00	0.00
001 09 4816 0000 00 0000 000 Perchlorate Settlement Revenue	12,257.81	10,200.00	8,846.69	17,000.00	6,800.00	17,000.00	0.00
001 11 4873 0000 00 0000 000 CIRA/PARSAC Safety Grant Revenue	11,336.38	25,000.00	0.00	25,000.00	0.00	25,000.00	0.00
001 00 4950 0000 00 0000 000 Other Miscellaneous Revenue	15,229.88	1,200.00	208.91	1,200.00	0.00	1,200.00	0.00
001 03 4951 0000 00 0000 000 MUSD Juvenile Officer Reimbursement	88,217.20	115,000.00	118,402.50	125,000.00	10,000.00	133,000.00	8,000.00
001 07 4950 0000 00 0000 000 Other Miscellaneous Revenue	2,002.44	0.00	0.00	0.00	0.00	0.00	0.00
001 20 4907 0000 00 0000 000 Donations	12,800.00	0.00	(27,847.50)	0.00	0.00	0.00	0.00
001 21 4907 0000 00 0000 000 Donations	8,237.50	0.00	(32,648.73)	5,000.00	5,000.00	5,000.00	0.00
001 31 4907 0000 00 0000 000 Donations	0.00	0.00	(4,624.19)	0.00	0.00	0.00	0.00
001 08 4990 0000 00 0000 000 Reimbursement of Operating Expenses	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00
001 11 4990 0000 00 0000 000 Reimbursement of Operating Expenses	0.00	0.00	3,002.38	0.00	0.00	0.00	0.00
001 11 4990 0000 00 1020 000 Reimbursement of Operating Expenses CIRA/PARSAC	396.97	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>450,572.50</b>	<b>471,810.00</b>	<b>392,745.93</b>	<b>433,860.00</b>	<b>(37,950.00)</b>	<b>447,760.00</b>	<b>13,900.00</b>

## Proposed Budget FY2022-24 Town of Yucca Valley

**Community Services Budget-**

	Year End Actual 6/30/2023	Annual Budget 6/30/2024	Y-T-D Actual 6/30/2024	FY 24-25 Budget	Change from PY Budget	FY 25-26 Budget	Change from PY Budget
<b>Revenues</b>							
001 00 4560 0000 00 0000 000 Sponsorship Revenue	500.00	0.00	0.00	0.00	0.00	0.00	0.00
001 20 4501 0000 00 0000 000 Adult Sport Recreation Revenue	8,826.46	7,500.00	13,200.32	9,000.00	1,500.00	10,000.00	1,000.00
001 20 4501 4012 00 0000 000 Adult Sport Recreation Revenue Adult Sports	300.00	0.00	590.00	0.00	0.00	0.00	0.00
001 20 4502 0000 00 0000 000 Aquatic Recreation Revenue	59,505.28	50,000.00	15,586.07	60,000.00	10,000.00	65,000.00	5,000.00
001 20 4503 0000 00 0000 000 Concert Recreation Revenue	2,800.00	0.00	1,750.00	0.00	0.00	0.00	0.00
001 20 4504 0000 00 0000 000 Contract Classes Recreation Revenue	16,274.65	8,000.00	14,813.89	15,000.00	7,000.00	17,000.00	2,000.00
001 20 4505 0000 00 0000 000 Special Events Recreation Revenue	1,352.50	3,500.00	3,300.00	0.00	(3,500.00)	0.00	0.00
001 20 4507 0000 00 0000 000 Youth Sports Recreation Revenue	24,155.00	35,000.00	23,253.53	35,000.00	0.00	40,000.00	5,000.00
001 20 4560 0000 00 0000 000 Sponsorship Revenue	250.00	0.00	0.00	0.00	0.00	0.00	0.00
001 20 4560 4023 00 0000 000 Sponsorship Revenue Film Festival	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00
001 21 4520 0000 00 0000 000 Museum Revenue	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00
001 20 4620 0000 00 0000 000 Recreation Facility Rentals	0.00	0.00	422.50	0.00	0.00	0.00	0.00
001 24 4620 0000 00 0000 000 Recreation Facility Rentals	43,959.15	45,000.00	43,975.61	50,000.00	5,000.00	50,000.00	0.00
001 24 4620 0000 24 0000 000 Recreation Facility Rentals	707.84	0.00	0.00	0.00	0.00	0.00	0.00
Facilities Administration							
<b>Total Revenues</b>	158,630.88	150,000.00	118,391.92	170,000.00	20,000.00	183,000.00	13,000.00

**Town of Yucca Valley  
FY 2024-26 Adopted Budget  
Special Revenue Funds**

<b>801-Town Essential Services</b>	<b>2023-24</b>		<b>2024-25</b>	<b>2025-26</b>
	<b>Amended Budget</b>	<b>Projected Actual</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>
<b>RECEIPTS</b>				
Sales Tax	\$ 2,900,000	\$ 2,944,973	\$ 2,900,000	\$ 2,950,000
Interest Income	65,225	35,000	25,000	20,000
<b>TOTAL RECEIPTS</b>	<b>2,965,225</b>	<b>2,979,973</b>	<b>2,925,000</b>	<b>2,970,000</b>
<b>EXPENDITURES</b>				
Indirect Cost Recovery	120,000	120,000	120,000	120,000
Measure Communication Services	25,000	25,000	30,000	30,000
Sales Tax Admin Costs	-	3,910	4,000	4,000
<b>TOTAL EXPENDITURES</b>	<b>145,000</b>	<b>148,910</b>	<b>154,000</b>	<b>154,000</b>
<b>CAPITAL OUTLAY</b>				
Work in Progress	6,044,160	4,386,704	3,976,000	3,040,800
<b>TOTAL CAPITAL OUTLAY</b>	<b>6,044,160</b>	<b>4,386,704</b>	<b>3,976,000</b>	<b>3,040,800</b>
<b>OPERATING TRANSFERS IN (OUT)</b>				
Transfer In (Out) - Fund 800	(250,000)	(250,000)	-	-
Transfer In (Out) - Fund 572	(1,500,000)	(1,500,000)	-	-
Transfer In (Out) - Fund 560	194,662	194,712	-	-
	<b>(1,555,338)</b>	<b>(1,555,288)</b>	<b>-</b>	<b>-</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(4,779,273)</b>	<b>(3,110,929)</b>	<b>(1,205,000)</b>	<b>(224,800)</b>
<b>BEGINNING FUND BALANCE</b>	<b>5,012,258</b>	<b>5,012,258</b>	<b>1,901,329</b>	<b>696,329</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 232,985</b>	<b>\$ 1,901,329</b>	<b>\$ 696,329</b>	<b>\$ 471,529</b>
<b>Work in Progress Detail</b>				
Maintenance of Existing Essential Public Safety	1,035,000	1,035,000	930,000	985,800
Slurry Seal	2,449,908	1,688,416	1,500,000	1,250,000
Crack Sealing	239,878	-	200,000	250,000
Palm Avenue (B&G) Parking Lot Repair	-	-	750,000	-
Emergency Dirt Road Maintenance			100,000	100,000
Infrastructure Contingency	368,692	2,200	100,000	100,000
Essig Park	912,981	782,189	-	-
Town Recreation and Park Improvements	180,000	25,000	-	-
Sports Court Resurfacing	33,057	33,057	-	-
Infrastructure Projects	<b>4,184,517</b>	<b>2,530,861</b>	<b>2,650,000</b>	<b>1,700,000</b>
Expanded Senior Programming	75,000	75,000	80,000	85,000
Senior Center Improvements (w/ Parking Lot)	259,643	259,643	-	-
Community Non-Profit Partnerships	130,000	130,000	100,000	100,000
Homelessness Program	-	-	100,000	100,000
Museum Improvements	-	-	50,000	-
QOL - Vector Control Services	20,000	16,200	66,000	70,000
Sports Complex Masterplan	120,000	120,000	-	-
Community-Wide QOL Program - CC Athletics Masterplan	220,000	220,000	-	-
	<b>6,044,160</b>	<b>4,386,704</b>	<b>3,976,000</b>	<b>3,040,800</b>

**Town of Yucca Valley  
FY 2024-26 Adopted Budget  
Special Revenue Funds**

	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>802 Sewer Assessment Assistance</b>	<b>Adopted Budget</b>	<b>Proposed Budget</b>	<b>Proposed Budget</b>
<b>RECEIPTS</b>			
Measure Z Sales Tax	\$ 2,900,000	\$ 2,900,000	\$ 2,950,000
Interest Income	5,000	5,000	5,000
<b>TOTAL RECEIPTS</b>	<b>2,905,000</b>	<b>2,905,000</b>	<b>2,955,000</b>
<b>EXPENDITURES</b>			
Measure Communication Services	20,000	25,000	25,000
Pass Through to HDWD	2,760,000	2,760,000	3,584,370
Sales Tax Admin Costs	125,000	120,000	120,000
<b>TOTAL EXPENDITURES</b>	<b>2,905,000</b>	<b>2,905,000</b>	<b>3,729,370</b>
 <b>OPERATING TRANSFERS IN (OUT)</b>	 -	 -	 -
 <b>INCREASE (DECREASE) IN FUND BALANCE</b>	 -	 -	 <b>(774,370)</b>
 <b>BEGINNING FUND BALANCE</b>	 \$ 774,370	 \$ 774,370	 \$ 774,370
<b>ENDING FUND BALANCE</b>	<b>\$ 774,370</b>	<b>\$ 774,370</b>	<b>\$ (0)</b>

**Notes**

1. Estimated annual revenue increased to reflect projected actuals.
2. Admin cost based on 5% of revenues to cover finance costs, communication plan, outreach.

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.