

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



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
Sonora	Tuolumne	0.51	5,253	5,280
Unincorporated	Tuolumne	-0.27	46,712	46,587
County Total	Tuolumne	-0.19	51,965	51,867

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