

## GANN LIMIT CALCULATIONS

### Fiscal Year 2019-20 Calculation of Tax Appropriations Limit

#### Price Factor (A)

Percent growth in State Per Capita Personal Income.

(Source: California Dept. of Finance, Price Factor and Population letter dated May 2019)

Price Factor = 3.85000

Price Factor converted to Adjustment Factor =  $(\text{price factor} + 100)/100$

Adjustment Factor = 1.03850

#### Population Factor (B)

Percent growth in population within the the county.

(Source: California Dept. of Finance, Price Factor and Population letter dated May 2019)

Percent growth in Humboldt County = (0.00539)

Population Factor converted to Adjustment Factor =  $(\text{population factor} + 100)/100$

Adjustment Factor = 0.99995

#### Annual Adjustment Factors

Based on the actual data, the adjustment is as follows:

$$A \times B = 1.03850 \times 0.99995 = \boxed{1.03845}$$



May 2019

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, 2019, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2019-20. 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 2019-20 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. 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, 2019.**

**Please Note:** The prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY BOSLER  
Director  
By:

Vivek Viswanathan  
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 2019-20 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2019-20	3.85

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2019-20 appropriation limit.

**2019-20:**

Per Capita Cost of Living Change = 3.85 percent  
Population Change = 0.47 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.85 + 100}{100} = 1.0385$

Population converted to a ratio:  $\frac{0.47 + 100}{100} = 1.0047$

Calculation of factor for FY 2019-20:  $1.0385 \times 1.0047 = 1.0434$

Fiscal Year 2019-20

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2018 to January 1, 2019 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2018-2019</b>	<b>1-1-18</b>	<b>1-1-19</b>	<b>1-1-2019</b>
Humboldt				
Arcata	0.13	18,054	18,078	18,078
Blue Lake	-0.80	1,253	1,243	1,243
Eureka	-0.80	27,195	26,977	26,977
Ferndale	-0.67	1,344	1,335	1,335
Fortuna	-0.49	12,144	12,084	12,084
Rio Dell	-0.75	3,351	3,326	3,326
Trinidad	-0.83	363	360	360
Unincorporated	-0.60	72,177	71,746	71,930
County Total	-0.54	135,881	135,149	135,333

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

Fiscal Year 2019-20

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2018 to January 1, 2019**

<b>County</b>	<b><u>Percent Change</u></b> <b>2018-19</b>	<b><u>--- Population Minus Exclusions ---</u></b> <b>1-1-18</b>	<b><u>1-1-19</u></b>
<b>Alameda</b>			
Incorporated	0.81	1,504,492	1,516,635
County Total	0.75	1,653,678	1,666,095
<b>Alpine</b>			
Incorporated	0.00	0	0
County Total	0.09	1,161	1,162
<b>Amador</b>			
Incorporated	1.40	12,384	12,557
County Total	1.24	33,839	34,259
<b>Butte</b>			
Incorporated	1.08	146,190	147,764
County Total	-0.63	227,896	226,466
<b>Calaveras</b>			
Incorporated	0.37	3,826	3,840
County Total	-0.10	45,060	45,016
<b>Colusa</b>			
Incorporated	0.53	11,720	11,782
County Total	0.24	22,063	22,117
<b>Contra Costa</b>			
Incorporated	0.72	975,413	982,473
County Total	0.70	1,147,795	1,155,795
<b>Del Norte</b>			
Incorporated	0.56	4,249	4,273
County Total	0.91	24,542	24,765
<b>El Dorado</b>			
Incorporated	1.33	33,275	33,717
County Total	1.19	189,491	191,745

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Fiscal Year 2019-20

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<b>Fresno</b>			
Incorporated	1.24	827,575	837,828
County Total	1.06	1,001,821	1,012,424
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<b>Glenn</b>			
Incorporated	2.44	14,271	14,619
County Total	1.30	28,662	29,035
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<b>Humboldt</b>			
Incorporated	-0.47	63,704	63,403
County Total	-0.54	135,881	135,149
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<b>Imperial</b>			
Incorporated	0.64	147,816	148,761
County Total	0.54	182,074	183,059
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<b>Inyo</b>			
Incorporated	-0.03	3,900	3,899
County Total	0.01	18,501	18,502
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<b>Kern</b>			
Incorporated	1.35	565,789	573,410
County Total	1.15	878,551	888,683
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<b>Kings</b>			
Incorporated	1.14	105,767	106,970
County Total	1.07	132,244	133,665
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<b>Lake</b>			
Incorporated	-0.63	19,759	19,634
County Total	0.00	64,978	64,980
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<b>Lassen</b>			
Incorporated	-1.48	8,913	8,781
County Total	-1.77	23,164	22,753
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Fiscal Year 2019-20

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<b>County</b>	<b><u>Percent Change</u></b> <b>2018-19</b>	<b><u>--- Population Minus Exclusions ---</u></b> <b>1-1-18</b>	<b><u>1-1-19</u></b>
<b>Los Angeles</b>			
Incorporated	0.09	9,190,183	9,198,624
County Total	-0.01	10,245,275	10,244,542
<b>Madera</b>			
Incorporated	1.27	78,119	79,109
County Total	1.12	151,782	153,484
<b>Marin</b>			
Incorporated	-0.02	193,278	193,248
County Total	-0.01	258,566	258,540
<b>Mariposa</b>			
Incorporated	0.00	0	0
County Total	-0.18	18,013	17,981
<b>Mendocino</b>			
Incorporated	-0.49	29,378	29,233
County Total	-0.14	88,967	88,839
<b>Merced</b>			
Incorporated	1.71	183,570	186,714
County Total	1.28	278,140	281,692
<b>Modoc</b>			
Incorporated	1.10	2,725	2,755
County Total	0.11	9,511	9,521
<b>Mono</b>			
Incorporated	-0.74	8,064	8,004
County Total	-0.82	13,595	13,484
<b>Monterey</b>			
Incorporated	0.83	319,677	322,330
County Total	0.91	425,870	429,764

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Fiscal Year 2019-20

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<b>Napa</b>			
Incorporated	0.06	113,733	113,800
County Total	-0.11	138,866	138,711
<b>Nevada</b>			
Incorporated	-0.02	32,331	32,325
County Total	-0.12	98,947	98,824
<b>Orange</b>			
Incorporated	0.29	3,083,807	3,092,662
County Total	0.29	3,212,533	3,221,790
<b>Placer</b>			
Incorporated	2.38	273,989	280,521
County Total	1.85	389,480	396,691
<b>Plumas</b>			
Incorporated	-0.25	1,981	1,976
County Total	-0.07	19,793	19,779
<b>Riverside</b>			
Incorporated	1.04	2,016,790	2,037,706
County Total	1.17	2,403,528	2,431,539
<b>Sacramento</b>			
Incorporated	1.26	934,786	946,602
County Total	1.02	1,525,316	1,540,818
<b>San Benito</b>			
Incorporated	2.81	41,075	42,230
County Total	2.39	60,841	62,296
<b>San Bernardino</b>			
Incorporated	0.96	1,840,038	1,857,722
County Total	0.90	2,143,215	2,162,510

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	2018-19	1-1-18	1-1-19
<b>San Diego</b>			
Incorporated	0.58	2,789,948	2,806,154
County Total	0.52	3,263,231	3,280,099
<b>San Francisco</b>			
Incorporated	0.33	880,740	883,621
County Total	0.33	880,740	883,621
<b>San Joaquin</b>			
Incorporated	1.65	598,008	607,904
County Total	1.69	752,280	764,979
<b>San Luis Obispo</b>			
Incorporated	0.02	157,363	157,392
County Total	0.24	274,878	275,541
<b>San Mateo</b>			
Incorporated	0.27	706,444	708,323
County Total	0.28	772,211	774,350
<b>Santa Barbara</b>			
Incorporated	0.50	305,663	307,180
County Total	0.43	447,139	449,046
<b>Santa Clara</b>			
Incorporated	0.35	1,859,440	1,865,891
County Total	0.33	1,946,697	1,953,180
<b>Santa Cruz</b>			
Incorporated	-0.25	141,509	141,150
County Total	-0.44	275,976	274,774
<b>Shasta</b>			
Incorporated	1.02	112,259	113,400
County Total	-0.09	178,680	178,523

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<b>Sierra</b>			
Incorporated	-0.27	746	744
County Total	-0.22	3,220	3,213
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<b>Siskiyou</b>			
Incorporated	0.05	20,044	20,054
County Total	-0.05	44,535	44,512
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<b>Solano</b>			
Incorporated	0.16	409,249	409,910
County Total	0.15	428,025	428,684
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<b>Sonoma</b>			
Incorporated	-0.07	359,145	358,894
County Total	-0.40	502,015	499,997
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<b>Stanislaus</b>			
Incorporated	0.92	436,899	440,926
County Total	0.88	554,108	558,972
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<b>Sutter</b>			
Incorporated	0.29	76,153	76,376
County Total	0.29	97,210	97,490
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<b>Tehama</b>			
Incorporated	0.42	22,158	22,251
County Total	0.42	63,928	64,197
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<b>Trinity</b>			
Incorporated	0.00	0	0
County Total	0.27	13,552	13,589
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<b>Tulare</b>			
Incorporated	1.25	329,965	334,099
County Total	0.79	474,991	478,766

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<b>Tuolumne</b>			
Incorporated	-0.20	4,887	4,877
County Total	-0.15	52,011	51,933
<b>Ventura</b>			
Incorporated	-0.06	757,927	757,491
County Total	-0.18	853,092	851,534
<b>Yolo</b>			
Incorporated	0.57	190,297	191,381
County Total	0.64	221,175	222,581
<b>Yuba</b>			
Incorporated	0.35	16,273	16,330
County Total	0.32	75,080	75,318

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