

## GANN LIMIT CALCULATIONS

### Fiscal Year 2021-22 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 2021)

Price Factor = 5.73000

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

Adjustment Factor (A) = 1.05730

#### Population Factor (B)

Percent growth in population within the the county.

(Source: California Dept. of Finance, Price Factor and Population letter dated May 2021)

Percent growth in Humboldt County = (0.01430)

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

Adjustment Factor (B) = 0.99986

#### Annual Adjustment Factors

Based on the actual data, the six alternative adjustment factors are as follows:

$$A \times B = 1.05730 \times 0.99986 = \boxed{1.05715}$$



May 2021

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2021, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2021-22. 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 2021-22 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, 2021.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

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

KEELY MARTIN BOSLER  
Director  
By:

/s/ Erika Li

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 2021-22 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

**2021-22:**

Per Capita Cost of Living Change = 5.73 percent  
Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio:  $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio:  $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22:  $1.0573 \times 0.9954 = 1.0524$

Fiscal Year 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Humboldt				
Arcata	-5.49	17,891	16,909	16,909
Blue Lake	-0.71	1,271	1,262	1,262
Eureka	-1.76	26,582	26,113	26,113
Ferndale	-0.58	1,376	1,368	1,368
Fortuna	-0.67	12,006	11,926	11,926
Rio Dell	0.89	3,270	3,299	3,299
Trinidad	-0.87	345	342	342
Unincorporated	-0.54	69,918	69,543	69,632
County Total	-1.43	132,659	130,762	130,851

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

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

<b>County</b>	<b><u>Percent Change</u></b> <b>2020-21</b>	<b><u>--- Population Minus Exclusions ---</u></b> <b>1-1-20</b>	<b><u>1-1-21</u></b>
<b>Alameda</b>			
Incorporated	-0.36	1,513,580	1,508,085
County Total	-0.37	1,661,183	1,654,975
<b>Alpine</b>			
Incorporated	0.00	0	0
County Total	-0.96	1,146	1,135
<b>Amador</b>			
Incorporated	-0.59	12,069	11,998
County Total	-0.42	33,613	33,472
<b>Butte</b>			
Incorporated	0.72	142,227	143,255
County Total	-3.01	208,951	202,669
<b>Calaveras</b>			
Incorporated	-0.05	4,040	4,038
County Total	0.00	44,951	44,952
<b>Colusa</b>			
Incorporated	1.14	11,622	11,755
County Total	0.99	22,030	22,248
<b>Contra Costa</b>			
Incorporated	0.35	976,038	979,431
County Total	0.35	1,149,769	1,153,770
<b>Del Norte</b>			
Incorporated	0.15	4,067	4,073
County Total	0.49	24,566	24,686
<b>El Dorado</b>			
Incorporated	0.33	34,174	34,286
County Total	0.96	193,435	195,297

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Fresno			
Incorporated	0.92	844,472	852,243
County Total	0.68	1,014,450	1,021,345
Glenn			
Incorporated	0.98	14,617	14,760
County Total	0.61	29,498	29,679
Humboldt			
Incorporated	-2.43	62,741	61,219
County Total	-1.43	132,659	130,762
Imperial			
Incorporated	-0.58	146,061	145,221
County Total	-0.90	181,596	179,960
Inyo			
Incorporated	0.36	3,910	3,924
County Total	0.04	18,500	18,507
Kern			
Incorporated	0.87	576,719	581,738
County Total	0.65	894,047	899,863
Kings			
Incorporated	1.35	107,598	109,054
County Total	0.92	138,781	140,054
Lake			
Incorporated	-0.12	18,789	18,767
County Total	-0.11	63,945	63,874
Lassen			
Incorporated	-1.50	8,012	7,892
County Total	-0.92	21,912	21,710

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		<b>1-1-20</b>	<b>1-1-21</b>
<b>Los Angeles</b>			
Incorporated	-0.86	9,092,093	9,014,142
County Total	-0.89	10,127,550	10,037,774
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<b>Madera</b>			
Incorporated	0.86	78,102	78,770
County Total	0.57	152,872	153,742
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<b>Marin</b>			
Incorporated	-0.42	191,682	190,877
County Total	-0.43	256,217	255,106
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<b>Mariposa</b>			
Incorporated	0.00	0	0
County Total	-0.02	17,993	17,989
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<b>Mendocino</b>			
Incorporated	-1.71	28,905	28,410
County Total	-1.02	87,547	86,655
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<b>Merced</b>			
Incorporated	2.25	188,284	192,518
County Total	0.55	282,236	283,795
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<b>Modoc</b>			
Incorporated	-0.07	2,888	2,886
County Total	-0.06	9,497	9,491
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<b>Mono</b>			
Incorporated	-0.33	7,853	7,827
County Total	-1.16	13,317	13,163
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<b>Monterey</b>			
Incorporated	-0.57	323,210	321,366
County Total	-0.48	429,874	427,819
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<b>Napa</b>			
Incorporated	0.22	113,323	113,568
County Total	-0.80	136,978	135,878
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<b>Nevada</b>			
Incorporated	0.12	32,015	32,052
County Total	-0.28	97,698	97,422
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<b>Orange</b>			
Incorporated	-0.88	3,052,930	3,025,931
County Total	-0.84	3,180,440	3,153,718
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<b>Placer</b>			
Incorporated	1.86	285,092	290,381
County Total	1.50	399,015	404,994
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<b>Plumas</b>			
Incorporated	-0.98	1,947	1,928
County Total	-0.77	18,256	18,116
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<b>Riverside</b>			
Incorporated	0.54	2,046,487	2,057,616
County Total	0.67	2,430,993	2,447,327
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<b>Sacramento</b>			
Incorporated	0.83	958,182	966,160
County Total	0.58	1,547,612	1,556,653
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<b>San Benito</b>			
Incorporated	1.48	42,902	43,537
County Total	1.66	62,486	63,526
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<b>San Bernardino</b>			
Incorporated	0.23	1,854,467	1,858,681
County Total	0.17	2,157,565	2,161,165
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<b>San Diego</b>			
Incorporated	-0.34	2,801,356	2,791,721
County Total	-0.37	3,282,475	3,270,246
<b>San Francisco</b>			
Incorporated	-1.66	889,552	874,805
County Total	-1.66	889,552	874,805
<b>San Joaquin</b>			
Incorporated	1.68	615,166	625,484
County Total	1.48	768,091	779,434
<b>San Luis Obispo</b>			
Incorporated	-0.34	155,224	154,703
County Total	-1.76	271,921	267,133
<b>San Mateo</b>			
Incorporated	-0.66	704,906	700,233
County Total	-0.75	770,925	765,113
<b>Santa Barbara</b>			
Incorporated	0.09	305,457	305,743
County Total	-1.84	447,142	438,893
<b>Santa Clara</b>			
Incorporated	-0.54	1,858,502	1,848,522
County Total	-0.56	1,945,146	1,934,156
<b>Santa Cruz</b>			
Incorporated	-6.30	138,059	129,368
County Total	-3.41	270,291	261,073
<b>Shasta</b>			
Incorporated	0.27	112,634	112,937
County Total	0.17	177,312	177,614

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		<b>1-1-20</b>	<b>1-1-21</b>
<b>Sierra</b>			
Incorporated	-0.13	755	754
County Total	-0.34	3,200	3,189
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<b>Siskiyou</b>			
Incorporated	-0.36	20,190	20,118
County Total	-0.13	44,384	44,325
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<b>Solano</b>			
Incorporated	0.44	412,179	414,010
County Total	0.25	431,244	432,324
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<b>Sonoma</b>			
Incorporated	-0.79	352,894	350,097
County Total	-1.46	491,152	484,005
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<b>Stanislaus</b>			
Incorporated	0.25	441,871	442,954
County Total	0.19	554,931	555,968
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<b>Sutter</b>			
Incorporated	0.01	80,133	80,143
County Total	-0.05	101,339	101,289
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<b>Tehama</b>			
Incorporated	-0.04	22,393	22,384
County Total	0.38	64,987	65,237
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<b>Trinity</b>			
Incorporated	0.00	0	0
County Total	0.12	13,481	13,497
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<b>Tulare</b>			
Incorporated	0.88	334,915	337,855
County Total	0.49	479,135	481,487
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Fiscal Year 2021-22

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	<b>2020-21</b>	<b>1-1-20</b>	<b>1-1-21</b>
<hr/>			
Tuolumne			
Incorporated	-1.82	4,777	4,690
County Total	-0.98	51,844	51,334
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Ventura			
Incorporated	-0.46	745,691	742,277
County Total	-0.70	839,815	833,961
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Yolo			
Incorporated	0.35	191,189	191,858
County Total	-1.71	221,276	217,500
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Yuba			
Incorporated	-1.19	16,002	15,811
County Total	1.08	78,041	78,883
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