



Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

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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, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. 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 2022-23 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, 2022.**

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.

KEELY MARTIN BOSLER
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 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent
 Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: $1.0755 \times 0.997 = 1.0723$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Contra Costa				
Antioch	-0.06	115,142	115,074	115,074
Brentwood	0.18	64,224	64,342	64,342
Clayton	-0.92	10,964	10,863	10,863
Concord	-0.90	124,755	123,634	123,634
Danville	-0.05	43,373	43,352	43,352
El Cerrito	-0.08	25,671	25,650	25,650
Hercules	-1.01	26,357	26,091	26,091
Lafayette	-0.61	25,217	25,064	25,064
Martinez	-0.77	37,195	36,908	36,908
Moraga	-0.59	17,206	17,105	17,105
Oakley	2.08	43,627	44,533	44,533
Orinda	-0.09	19,496	19,478	19,478
Pinole	-1.01	18,819	18,628	18,628
Pittsburg	-0.83	75,788	75,156	75,156
Pleasant Hill	-0.90	34,335	34,026	34,026
Richmond	-0.13	114,643	114,489	114,489
San Pablo	-0.89	31,793	31,510	31,510
San Ramon	-0.48	84,226	83,820	83,820
Walnut Creek	-0.96	70,566	69,891	69,891
Unincorporated	-0.55	177,843	176,857	176,941
County Total	-0.41	1,161,240	1,156,471	1,156,555

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

Calculation of the Fiscal Year 2022-23 Appropriations Limit:

A.	Fiscal Year 2021-22 Appropriations Limit		\$5,030,639
B.	2022 California per capita personal income change over prior year	5.40%	
C.	January 2022 Contra Costa County population change over prior year	-0.40%	
		<u>5.0000%</u>	
D.	Appropriations Limit change factor from 2021-22 to 2022-23(B+C+1)		1.050000
E.	Appropriations Limit for Fiscal Year 2022-23 (AxD)		\$5,282,171
	Fiscal Year 2022-23 Appropriations Subject to Limitation (from Proceeds of Taxes)		\$572,905

Attachment B

Crockett Community Services District
 Calculation of Appropriations Subject to Limitation
 Fiscal Year 2022-23

Fiscal Year 2022-23	Crockett Recreation/Maint			Crockett/Port Costa Sanitary			Crockett CSD Total		
	Proceeds of Taxes	Non-Proceeds of Taxes	Total 2022-23	Proceeds of Taxes	Non-Proceeds of Taxes	Total 2022-23	Proceeds of Taxes	Non-Proceeds of Taxes	Total 2022-23
Property taxes	\$110,231		\$110,231	\$310,985		\$310,985	\$421,216	\$0	\$421,216
Recreation tax	\$136,400		\$136,400			\$0	\$136,400	\$0	\$136,400
User fees in excess of costs			\$0			\$0	\$0	\$0	\$0
Sales		\$150	\$150			\$0	\$0	\$150	\$150
Grants and loans (inc. Maint.)		\$159,380	\$159,380		\$32,226	\$32,226	\$0	\$191,606	\$191,606
Sub Total	\$246,631	\$159,530	\$406,161	\$310,985	\$32,226	\$343,211	\$557,616	\$191,756	\$749,372
Allocation of Interest	\$463	\$300	\$763	\$14,825	\$1,536	\$16,362	\$15,289	\$1,836	\$17,125
Total	\$247,094	\$159,830	\$406,924	\$325,810	\$33,762	\$359,573	\$572,905	\$193,592	\$766,497