

County of Fresno
 Gann Appropriations Limit
 FY 2020-2021 Gann Limit Calculation
 Based Upon Estimated Revenues

Calculation of Fiscal Year 2020-21 Appropriation Limit:

FY 2019-2020 Appropriation Limit		629,476,158
FY 2020-21 CPI percentage		
Percentage	3.73	
Converted to a Factor		1.0373
FY 2020-21 Population Change		
Percentage	1.01	
Converted to a Factor		1.0095
FY 2020-21 Factor		1.0472
FY 2020-21 Appropriation Limitation		659,158,697

**Gann Limit Population Factor Calculation
For The Fiscal Year 2020-21**

<u>Population Factors</u>	<u>% Change from 1/1/19 to 1/1/20</u>	<u>Converted to A Factor</u>	<u>Factor Chosen</u>
Fresno County - Incorporated	0.95%	1.009501366	1.0095
Fresno County - Total	0.81%	1.008062391	
Contiguous Counties	0.60%	1.00603363	

	<u>1/1/2019</u>	<u>1/1/2020</u>	<u>Net Change</u>	<u>% Change</u>
Fresno County - Incorporated	839,353	847,328	7,975	0.95%
Fresno County - Total	1,009,378	1,017,516	8,138	0.81%

<u>Contiguous Counties</u>	<u>1/1/2019</u>	<u>1/1/2020</u>	<u>Net Change</u>	<u>% Change</u>
Fresno	1,009,378 *	1,017,516	8,138	0.81%
Inyo	18,481 *	18,500	19	0.10%
Kings	132,950 *	134,187	1,237	0.93%
Madera	152,164 *	152,417	253	0.17%
Merced	279,499 *	282,405	2,906	1.04%
Mono	13,385 *	13,332	(53)	-0.40%
Monterey	425,654 *	424,349	(1,305)	-0.31%
San Benito	61,513 *	62,353	840	1.37%
Tulare	476,242 *	479,709	3,467	0.73%
Total	<u>2,569,266</u>	<u>2,584,768</u>	<u>15,502</u>	0.60%

SOURCE:

State of California, Department of Finance, Annual Percentage Change in Population Minus Exclusions, January 1, 2019 to January 1, 2020. Sacramento, California, May 2020.



**DEPARTMENT OF
FINANCE**
OFFICE OF THE DIRECTOR

GAVIN NEWSOM - GOVERNOR
STATE CAPITAL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2020

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, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. 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 2020-21 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, 2020.**

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.

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER
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 2020-21 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

2020-21:

Per Capita Cost of Living Change = 3.73 percent
 Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio: $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21: $1.0373 \times 1.0022 = 1.0396$

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total
		1-1-19	1-1-20	Population 1-1-2020
Fresno				
Clovis	2.20	116,609	119,175	119,175
Coalinga	1.53	12,459	12,649	17,199
Firebaugh	0.01	7,980	7,981	7,981
Fowler	3.76	6,220	6,454	6,454
Fresno	0.69	541,645	545,397	545,769
Huron	-0.04	7,302	7,299	7,299
Kerman	1.16	15,767	15,950	15,950
Kingsburg	2.65	12,551	12,883	12,883
Mendota	1.92	12,278	12,514	12,514
Orange Cove	-0.04	9,460	9,456	9,456
Parlier	1.48	15,658	15,890	15,890
Reedley	0.17	25,873	25,917	25,917
Sanger	0.67	27,005	27,185	27,185
San Joaquin	-0.05	4,144	4,142	4,142
Selma	0.14	24,402	24,436	24,436
Unincorporated	0.10	170,025	170,188	171,108
County Total	0.81	1,009,378	1,017,516	1,023,358

*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 2020-21

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Alameda			
Incorporated	0.44	1,512,751	1,519,431
County Total	0.37	1,661,577	1,667,800
Alpine			
Incorporated	0.00	0	0
County Total	-0.61	1,149	1,142
Amador			
Incorporated	0.49	12,452	12,513
County Total	-0.50	33,785	33,616
Butte			
Incorporated	-1.34	144,595	142,651
County Total	-5.07	221,521	210,291
Calaveras			
Incorporated	0.68	4,095	4,123
County Total	-0.07	44,984	44,951
Colusa			
Incorporated	-0.15	11,619	11,601
County Total	-0.40	21,990	21,902
Contra Costa			
Incorporated	0.29	976,476	979,304
County Total	0.26	1,150,537	1,153,477
Del Norte			
Incorporated	0.62	4,050	4,075
County Total	0.58	24,491	24,633
El Dorado			
Incorporated	1.10	33,140	33,505
County Total	1.70	189,915	193,143

*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 2020-21

Attachment C
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January 1, 2019 to January 1, 2020

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Fresno			
Incorporated	0.95	839,353	847,328
County Total	0.81	1,009,378	1,017,516
Glenn			
Incorporated	2.38	14,193	14,531
County Total	2.51	28,598	29,316
Humboldt			
Incorporated	-0.63	63,465	63,068
County Total	-0.49	133,812	133,150
Imperial			
Incorporated	0.26	145,790	146,168
County Total	0.05	181,614	181,697
Inyo			
Incorporated	0.16	3,815	3,821
County Total	0.10	18,481	18,500
Kern			
Incorporated	1.55	565,388	574,165
County Total	1.27	880,624	891,765
Kings			
Incorporated	0.88	106,923	107,869
County Total	0.93	132,950	134,187
Lake			
Incorporated	-0.46	19,061	18,974
County Total	-0.31	64,177	63,980
Lassen			
Incorporated	1.22	7,979	8,076
County Total	1.19	21,776	22,036

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Fiscal Year 2020-21

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Los Angeles			
Incorporated	-0.07	9,136,265	9,130,097
County Total	-0.11	10,175,203	10,163,868
Madera			
Incorporated	0.34	77,618	77,881
County Total	0.17	152,164	152,417
Marin			
Incorporated	-0.60	193,050	191,884
County Total	-0.60	257,901	256,353
Mariposa			
Incorporated	0.00	0	0
County Total	0.04	17,979	17,986
Mendocino			
Incorporated	-0.16	29,058	29,011
County Total	-0.49	88,218	87,785
Merced			
Incorporated	1.64	184,863	187,894
County Total	1.04	279,499	282,405
Modoc			
Incorporated	-0.81	2,849	2,826
County Total	-0.54	9,556	9,504
Mono			
Incorporated	-0.36	7,887	7,859
County Total	-0.40	13,385	13,332
Monterey			
Incorporated	-0.36	319,258	318,115
County Total	-0.31	425,654	424,349

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Fiscal Year 2020-21

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Napa			
Incorporated	-0.60	114,151	113,468
County Total	-0.61	137,902	137,066
Nevada			
Incorporated	0.27	32,147	32,233
County Total	0.30	97,740	98,037
Orange			
Incorporated	0.04	3,064,197	3,065,272
County Total	0.04	3,192,279	3,193,693
Placer			
Incorporated	2.23	282,173	288,464
County Total	1.95	395,978	403,711
Plumas			
Incorporated	-0.05	2,017	2,016
County Total	0.10	18,242	18,260
Riverside			
Incorporated	0.79	2,031,484	2,047,494
County Total	0.79	2,413,561	2,432,578
Sacramento			
Incorporated	1.29	943,866	956,019
County Total	0.90	1,535,945	1,549,820
San Benito			
Incorporated	1.57	42,096	42,758
County Total	1.37	61,513	62,353
San Bernardino			
Incorporated	0.54	1,843,416	1,853,328
County Total	0.51	2,139,271	2,150,125

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Fiscal Year 2020-21

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
San Diego			
Incorporated	0.21	2,803,014	2,808,931
County Total	0.27	3,268,625	3,277,312
San Francisco			
Incorporated	0.76	890,773	897,564
County Total	0.76	890,773	897,564
San Joaquin			
Incorporated	0.99	608,540	614,593
County Total	1.06	760,150	768,218
San Luis Obispo			
Incorporated	-0.42	155,940	155,284
County Total	-0.42	273,503	272,362
San Mateo			
Incorporated	-0.08	707,613	707,025
County Total	-0.13	774,096	773,108
Santa Barbara			
Incorporated	0.44	305,053	306,406
County Total	0.26	445,292	446,446
Santa Clara			
Incorporated	0.44	1,866,824	1,874,960
County Total	0.37	1,953,727	1,960,995
Santa Cruz			
Incorporated	-0.68	138,689	137,740
County Total	-0.46	272,404	271,151
Shasta			
Incorporated	0.11	112,808	112,931
County Total	0.10	177,641	177,821

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Fiscal Year 2020-21

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Sierra			
Incorporated	-0.38	784	781
County Total	-0.28	3,210	3,201
Siskiyou			
Incorporated	-0.49	20,329	20,229
County Total	-0.31	44,520	44,382
Solano			
Incorporated	0.36	407,905	409,392
County Total	0.34	426,209	427,677
Sonoma			
Incorporated	-0.76	357,171	354,448
County Total	-0.80	496,269	492,312
Stanislaus			
Incorporated	0.83	440,604	444,267
County Total	0.67	554,018	557,709
Sutter			
Incorporated	-1.86	81,169	79,658
County Total	-2.10	102,914	100,750
Tehama			
Incorporated	0.76	22,142	22,310
County Total	0.83	64,453	64,990
Trinity			
Incorporated	0.00	0	0
County Total	-0.44	13,538	13,478
Tulare			
Incorporated	0.89	332,309	335,276
County Total	0.73	476,242	479,709

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Fiscal Year 2020-21

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Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Tuolumne			
Incorporated	-0.17	4,725	4,717
County Total	-0.08	51,875	51,836
Ventura			
Incorporated	-0.35	747,760	745,144
County Total	-0.38	840,986	837,755
Yolo			
Incorporated	0.59	190,411	191,532
County Total	0.37	220,896	221,705
Yuba			
Incorporated	0.70	15,953	16,065
County Total	2.72	74,744	76,780

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

COUNTY OF FRESNO
RECOMMENDED GANN LIMIT CALCULATION
FISCAL YEAR ENDING JUNE 30, 2021

	(B)		(C)	(D)
	BASE	FACTOR	CUMULATIVE	GANN LIMIT
	PROCEEDS	CODE	FACTOR	AS OF
	OF TAX			06-30-21
				(B) * (C)
Service Area # 35-BX	9241	0	(b)	Exempt - Non-Proceeds
Service Area # 35-BY	9242	0	(b)	Exempt - Non-Proceeds
Service Area # 35-C	9156	0	(b)	Exempt - Non-Proceeds
Service Area # 35-CA	9257	0	(b)	Exempt - Non-Proceeds
Service Area # 35-CB	9263	0	(b)	Exempt - Non-Proceeds
Service Area # 35-CC	9258	0	(b)	Exempt - Non-Proceeds
Service Area # 35-CD	9259	0	(b)	Exempt - Non-Proceeds
Service Area # 35-CE	9260	0	(b)	Exempt - Non-Proceeds
Service Area # 35-CF	9261	0	(b)	Exempt - Non-Proceeds
Service Area # 35-D	9225	0	(b)	Exempt - Non-Proceeds
Service Area # 35-E	9160	0	(b)	Exempt - Non-Proceeds
Service Area # 35-F	9161	0	(b)	Exempt - Non-Proceeds
Service Area # 35-G	9162	0	(b)	Exempt - Non-Proceeds
Service Area # 35-H	9226	0	(b)	Exempt - Non-Proceeds
Service Area # 35-I	9176	0	(b)	Exempt - Non-Proceeds
Service Area # 35-J	9182	0	(b)	Exempt - Non-Proceeds
Service Area # 35-K	9183	0	(b)	Exempt - Non-Proceeds
Service Area # 35-L	9178	0	(b)	Exempt - Non-Proceeds
Service Area # 35-M	9236	0	(b)	Exempt - Non-Proceeds
Service Area # 35-N	9227	0	(b)	Exempt - Non-Proceeds
Service Area # 35-O	9180	0	(b)	Exempt - Non-Proceeds
Service Area # 35-P	9190	0	(b)	Exempt - Non-Proceeds
Service Area # 35-S	9162	0	(b)	Exempt - Non-Proceeds
Service Area # 35-T	9194	0	(b)	Exempt - Non-Proceeds
Service Area # 35-U	9195	0	(b)	Exempt - Non-Proceeds
Service Area # 35-V	9196	0	(b)	Exempt - Non-Proceeds
Service Area # 35-X	9234	0	(b)	Exempt - Non-Proceeds
Service Area # 35-Z	9197	0	(b)	Exempt - Non-Proceeds
Service Area # 38-A	9202	0	(b)	Exempt - Non-Proceeds
Service Area # 38-B	9203	0	(b)	Exempt - Non-Proceeds
Service Area # 39A&B	9212	0	(b)	Exempt - Non-Proceeds
Service Area #43W	9301	0	(b)	Exempt - Non-Proceeds
Service Area # 44A	9244	0	(b)	Exempt - Non-Proceeds
Service Area # 44B	9245	0	(b)	Exempt - Non-Proceeds
Service Area # 44C	9246	0	(b)	Exempt - Non-Proceeds
Service Area # 44D	9247	0	(b)	Exempt - Non-Proceeds
Service Area # 47	9310	0	(b)	Exempt - Non-Proceeds
Service Area # 49	9249	0	(b)	Exempt - Non-Proceeds
Service Area # 50	9248	0	(b)	Exempt - Non-Proceeds
Service Area # 7D	9146	0	(b)	Exempt - Non-Proceeds
Water Works # 42	9362	0	(b)	Exempt - Non-Proceeds
Maintenance District No. 1	9359	0	(b)	Exempt - Non-Proceeds
Maintenance District No. 2	9363	0	(b)	Exempt - Non-Proceeds
Maintenance District No. 3	9364	0	(b)	Exempt - Non-Proceeds
Maintenance District No. 4	9365	0	(b)	Exempt - Non-Proceeds
Maintenance District No. 5	9366	0	(b)	Exempt - Non-Proceeds
Maintenance District No. 6	9367	0	(b)	Exempt - Non-Proceeds
	233,845			1,407,513

FACTOR CALCULATION SCHEDULE FOR WWD #37, 38, 40 & 41

FACTOR CODE NOTE	CREATED IN FISCAL YEAR	COUNTYWIDE POPULATION FACTOR (A)	PRICE FACTOR (B)	ANNUAL PROP 4 INFLATION FACTOR (C) = (A) x (B)	CUMULATIVE TOTALS
(a)	Exempt -- debt service only				
(b)	Exempt -- funded by non-proceeds only				
(c)	Exempt -- tax rate < \$.125/\$100.00				
(d)	2001-02	1.0536	1.0782	1.1360	2.6501702
	2002-03	1.0165	0.9873	1.0036	2.6596855
	2003-04	1.0484	1.0231	1.0726	2.8528267

Waterworks District 37

(d)	2004-05	1.0198	1.0231	1.0434	2.9765178
	2005-06	1.0196	1.0526	1.0732	3.1944910
	2006-07	1.0221	1.0396	1.0626	3.3943868
	2007-08	1.0237	1.0442	1.0689	3.6284214
	2008-09	1.0193	1.0429	1.0630	3.8571135
	2009-10	1.0188	1.0062	1.0251	3.9539909
	2010-11	1.0148	(1.0254)	-1.0406	3.7935541
	2011-12	1.0126	1.0251	1.0380	3.9377708
	2012-13	1.0098	1.0377	1.0479	4.1262698
	2013-14	1.0079	1.0512	1.0595	4.3718013
	2014-15	1.0095	0.9977	1.0072	4.4031828
	2015-16	1.0095	1.0382	1.0481	4.6149908
	2016-17	1.0110	1.0537	1.0653	4.9163068
	2017-18	1.0126	1.0369	1.0500	5.1619497
	2018-19	1.0128	1.0367	1.0500	5.4198911
	2019-20	1.0124	1.0385	1.0514	5.6983510
	2020-21	1.0101	1.0373	1.0478	5.9705996

Waterworks District 38

(d)	2004-05	1.0249	1.0231	1.0486	2.9914033
	2005-06	1.0196	1.0526	1.0732	3.2104666
	2006-07	1.0565	1.0396	1.0983	3.5261756
	2007-08	1.0237	1.0442	1.0689	3.7692967
	2008-09	1.0193	1.0429	1.0630	4.0068678
	2009-10	1.0188	1.0062	1.0251	4.1075065
	2010-11	1.0148	(1.0254)	-1.0406	3.9408407
	2011-12	1.0126	1.0251	1.0380	4.0906567

2012-13	1.0098	1.0377	1.0479	4.2864742
2013-14	1.0079	1.0512	1.0595	4.5415387
2014-15	1.0095	0.9977	1.0072	4.5741385
2015-16	1.0095	1.0382	1.0481	4.7941701
2016-17	1.0110	1.0537	1.0653	5.1071848
2017-18	1.0126	1.0369	1.0500	5.3623650
2018-19	1.0128	1.0367	1.0500	5.6303211
2019-20	1.0124	1.0385	1.0514	5.9195923
2020-21	1.0101	1.0373	1.0478	6.2024111

Waterworks District 40

(d)	2004-05	1.0189	1.0231	1.0425	2.9741762
	2005-06	1.0196	1.0526	1.0732	3.1919780
	2006-07	1.0221	1.0396	1.0626	3.3917165
	2007-08	1.0237	1.0442	1.0689	3.6255670
	2008-09	1.0193	1.0429	1.0630	3.8540792
	2009-10	1.0188	1.0062	1.0251	3.9508804
	2010-11	1.0148	(1.0254)	-1.0406	3.7905698
	2011-12	1.0126	1.0251	1.0380	3.9346731
	2012-13	1.0098	1.0377	1.0479	4.1230237
	2013-14	1.0079	1.0512	1.0595	4.3683621
	2014-15	1.0095	0.9977	1.0072	4.3997189
	2015-16	1.0095	1.0382	1.0481	4.6113603
	2016-17	1.0110	1.0537	1.0653	4.9124392
	2017-18	1.0126	1.0369	1.0500	5.1578889
	2018-19	1.0128	1.0367	1.0500	5.4156274
	2019-20	1.0124	1.0385	1.0514	5.6938683
	2020-21	1.0101	1.0373	1.0478	5.9659027

Waterworks District 41

	2004-05	1.0629	1.0231	1.0875	3.1024025
	2005-06	1.0623	1.0526	1.1182	3.4690350
	2006-07	1.0556	1.0396	1.0974	3.8069251
	2007-08	1.0237	1.0466	1.0714	4.0787564
	2008-09	1.0193	1.0429	1.0630	4.3358322
	2009-10	1.0188	1.0062	1.0251	4.4447334
	2010-11	1.0148	(1.0254)	-1.0406	4.2643842
	2011-12	1.0126	1.0251	1.0380	4.4265001
	2012-13	1.0098	1.0377	1.0479	4.6383943
	2013-14	1.0079	1.0512	1.0595	4.9143996
	2014-15	1.0095	0.9977	1.0072	4.9496759
	2015-16	1.0095	1.0382	1.0481	5.1877720
	2016-17	1.0110	1.0537	1.0653	5.5264853
	2017-18	1.0126	1.0369	1.0500	5.8026158
	2018-19	1.0128	1.0367	1.0500	6.0925711
	2019-20	1.0124	1.0385	1.0514	6.4055916
	2020-21	1.0101	1.0373	1.0478	6.7116298

FACTOR CALCULATION SCHEDULE (SUMMARY)

FACTOR CODE NOTE	CREATED IN FISCAL YEAR	COUNTYWIDE POPULATION FACTOR (A)	PRICE FACTOR (B)	ANNUAL PROP 4 INFLATION FACTOR (C) = (A) x (B)	CUMULATIVE TOTALS
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FACTOR CALCULATION FOR WWD #37, 38, 40 & 41

(d) WWD 37	2020-21	1.0101	1.0373	1.047777	5.9705996
WWD 38	2020-21	1.0101	1.0373	1.047777	6.2024111
WWD 40	2020-21	1.0101	1.0373	1.047777	5.9659027
WWD 41	2020-21	1.0101	1.0373	1.047777	6.7116298

From Worksheet "Factor-WWD"