

County of Fresno
Gann Appropriations Limit
FY 2017-18 Gann Limit Calculation

Calculation of Fiscal Year 2017-18 Appropriation Limit:

FY 2016-17 Appropriation Limit			543,041,117
FY 2017-18 CPI percentage			
Percentage	3.69		
Converted to a Factor		1.0369	
FY 2017-18 Population Change			
Percentage	1.26		
Converted to a Factor		<u>1.0126</u>	
FY 2017-18 Factor			<u>1.0500</u>
FY 2017-18 Appropriation Limitation			<u><u>570,193,173</u></u>

**Gann Limit Population Factor Calculation
For The Fiscal Year 2017-18**

<u>Population Factors</u>	<u>% Change from 1/1/16 to 1/1/17</u>	<u>Converted to A Factor</u>	<u>Factor Chosen</u>
Fresno County - Incorporated	1.26%	1.012582676	1.0126
Fresno County - Total	1.11%	1.011125781	
Contiguous Counties	1.00%	1.009996235	

	<u>1/1/2016</u>	<u>1/1/2017</u>	<u>Net Change</u>	<u>% Change</u>
Fresno County - Incorporated	805,552	815,688	10,136	1.26%
Fresno County - Total	979,347	990,243	10,896	1.11%

<u>Contiguous Counties</u>	<u>1/1/2016</u>	<u>1/1/2017</u>	<u>Net Change</u>	<u>% Change</u>
Fresno	979,347 *	990,243	10,896	1.11%
Inyo	18,532 *	18,519	(13)	-0.07%
Kings	131,118 *	130,833	(285)	-0.22%
Madera	148,504 *	150,063	1,559	1.05%
Merced	270,394 *	273,512	3,118	1.15%
Mono	13,522 *	13,581	59	0.44%
Monterey	420,756 *	424,950	4,194	1.00%
San Benito	56,621 *	56,854	233	0.41%
Tulare	466,149 *	471,428	5,279	1.13%
Total	<u>2,504,943</u>	<u>2,529,983</u>	<u>25,040</u>	1.00%

SOURCE:

State of California, Department of Finance, Annual Percentage Change in Population Minus Exclusions, January 1, 2016 to January 1, 2017. Sacramento, California, May 2017.



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL ■ ROOM 1143 ■ SACRAMENTO CA ■ 95814-4998 ■ [WWW.DOF.CA.GOV](http://www.dof.ca.gov)

May 2017

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

The 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, 2017, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2017-18. 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 2017-18 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. The 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 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. 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, 2017.**

Please Note: 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.

MICHAEL COHEN
Director
By:

AMY M. COSTA
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 2017-18 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2017-18	3.69

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2017-18 appropriation limit.

2017-18:

Per Capita Cost of Living Change = 3.69 percent
Population Change = 0.85 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.69 + 100}{100} = 1.0369$

Population converted to a ratio: $\frac{0.85 + 100}{100} = 1.0085$

Calculation of factor for FY 2017-18: $1.0369 \times 1.0085 = 1.0457$

Fiscal Year 2017-18

Attachment C
Annual Percent Change in Population Minus Exclusions*
January 1, 2016 to January 1, 2017

County	Percent Change	--- Population Minus Exclusions ---	
	2016-17	1-1-16	1-1-17
Fresno			
Incorporated	1.26	805,552	815,688
County Total	1.11	979,347	990,243
Glenn			
Incorporated	0.69	13,903	13,999
County Total	0.32	28,543	28,635
Humboldt			
Incorporated	0.90	63,465	64,039
County Total	1.03	135,375	136,771
Imperial			
Incorporated	1.04	142,895	144,388
County Total	1.26	178,209	180,463
Inyo			
Incorporated	-0.35	3,968	3,954
County Total	-0.07	18,532	18,519
Kern			
Incorporated	1.23	552,168	558,965
County Total	0.97	859,169	867,478
Kings			
Incorporated	-0.37	104,521	104,131
County Total	-0.22	131,118	130,833
Lake			
Incorporated	-0.33	20,385	20,317
County Total	0.24	64,702	64,857
Lassen			
Incorporated	5.00	8,201	8,611
County Total	0.33	23,196	23,273

*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, 2018

	(B)	(C)	(D)
	BASE PROCEEDS OF TAX	FACTOR CODE	GANN LIMIT AS OF 06-30-18 (B) * (C)
Service Area # 1	9141 15,711	(d)	4.8806514 76,680
Service Area # 2	9142 5,536	(d)	4.8806514 27,019
Service Area # 5	9145 9,394	(d)	4.8806514 45,849
Service Area # 7	9147 3,296	(d)	4.8806514 16,087
Service Area # 14	9154 9,865	(d)	4.8806514 48,148
Service Area # 18	9158 9,528	(d)	4.8806514 46,503
Service Area # 19	9159 218	(d)	4.8806514 1,064
Service Area # 23	9163 5,104	(d)	4.8806514 24,911
Service Area # 30	9170 35,166	(d)	4.8806514 171,633
Service Area # 33	9173 4,945	(d)	4.8806514 24,135
Water Works # 37	9357 2,896	(d)	5.1619497 14,949
Water Works # 38	9358 10,410	(d)	5.3623650 55,822
Water Works # 40	9360 18,667	(d)	5.1578889 96,282
Water Works # 41-water	9361 71,954	(d)	5.8026158 417,521
Water Works # 41-sewer	9351 18,520	(d)	5.8026158 107,464
Service Area # 43	9243 8,002	(i)	3.4253233 27,409
Service Area # 44	9305 4,633	(j)	3.3250256 15,405
Van Ness Blvd. Lighting	9314 N/A	(c)	Exempt - Tax Rate <\$.125
Service Area # 10	9150 N/A	(c)	Exempt - Tax Rate <\$.125
Service Area # 10 A (OTHER)	9251 0	(b)	Exempt - Non-Proceeds
Service Area # 10 A (WATER)	9250 0	(b)	Exempt - Non-Proceeds
Service Area # 31	9171 0	(b)	Exempt - Non-Proceeds
Service Area # 31-B	9166 0	(b)	Exempt - Non-Proceeds
Service Area # 31-C	9149 0	(b)	Exempt - Non-Proceeds
Service Area # 31-D	9167 0	(b)	Exempt - Non-Proceeds
Service Area # 31-E	9256 0	(b)	Exempt - Non-Proceeds
Service Area # 31-F	9169 0	(b)	Exempt - Non-Proceeds
Service Area # 32	9172 0	(b)	Exempt - Non-Proceeds
Service Area # 34 Millerton	9174 0	(b)	Exempt - Non-Proceeds
Service Area # 34-A	9181 0	(b)	Exempt - Non-Proceeds
Service Area # 35-A	9175 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AA	9217 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AB	9151 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AC	9168 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AD	9204 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AE	9218 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AF	9205 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AG	9206 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AH	9164 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AI	9165 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AJ	9207 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AK	9208 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AM	9209 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AN	9210 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AO	9211 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AP	9214 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AQ	9215 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AR	9216 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AT	9231 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AU	9177 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AV	9199 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AW	9219 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AY	9187 0	(b)	Exempt - Non-Proceeds
Service Area # 35-AZ	9220 0	(b)	Exempt - Non-Proceeds
Service Area # 35-B	9155 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BA	9221 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BB	9222 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BC	9186 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BD	9223 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BG	9224 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BH	9237 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BI	9157 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BJ	9229 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BL	9252 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BM	9230 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BN	9253 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BO	9262 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BQ	9232 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BR	9233 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BS	9235 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BU	9239 0	(b)	Exempt - Non-Proceeds
Service Area # 35-BW	9240 0	(b)	Exempt - Non-Proceeds

COUNTY OF FRESNO
RECOMMENDED GANN LIMIT CALCULATION
FISCAL YEAR ENDING JUNE 30, 2018

		(B)		(C)	(D)
		BASE	FACTOR	CUMULATIVE	GANN LIMIT
		PROCEEDS	CODE	FACTOR	AS OF
		OF TAX			06-30-18
					(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			1,216,881

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

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

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

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

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	2017-18	1.0126	1.0369	1.0500	5.1619497	From Worksheet "Factor-WWD"
	WWD 38	2017-18	1.0126	1.0369	1.0500	5.3623650	
	WWD 40	2017-18	1.0126	1.0369	1.0500	5.1578889	
	WWD 41	2017-18	1.0126	1.0369	1.0500	5.8026158	