

May 1, 2026

Dear Fiscal Officer:

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, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2026–27 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. 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, 2026.** 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.

/s Erika Li
Attachment

**May 2026
Attachment A**

- 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 2026–27 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

[About the Data](#)

**May 2026
Attachment A**

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 2026-27 appropriation limit is:

Per Capita Personal Income

Fiscal Year	Percentage Change (FY) over prior year
2026-27	4.95

B. Appropriation Limit Calculation Example. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026-27 appropriation limit.

2026-27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $(4.95 + 100) \div 100 = 1.0495$

Population converted to a ratio: $(-0.14 + 100) \div 100 = 0.9986$

Calculation of factor for FY 2026-27: $1.0495 \times 0.9986 = 1.0480$

FISCAL YEAR 2026-27
Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2025 to January 1, 2026, and Total Population January 1, 2026

City	County	Percent Change 25-26	Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Alameda	Alameda	-0.06	79,301	79,252	80,023
Albany	Alameda	-0.24	20,614	20,564	20,564
Berkeley	Alameda	0.42	127,123	127,654	127,654
Dublin	Alameda	-0.19	74,480	74,335	74,769
Emeryville	Alameda	0.42	13,555	13,612	13,612
Fremont	Alameda	0.23	233,428	233,974	233,974
Hayward	Alameda	-0.51	162,383	161,557	161,557
Livermore	Alameda	-0.38	86,447	86,118	86,118
Newark	Alameda	-0.39	49,156	48,962	48,962
Oakland	Alameda	-0.03	429,512	429,371	429,591
Piedmont	Alameda	-0.36	10,841	10,802	10,802
Pleasanton	Alameda	-0.67	76,659	76,149	76,149
San Leandro	Alameda	0.05	87,387	87,431	87,431
Union City	Alameda	-0.55	67,036	66,665	66,665
Unincorporated	Alameda	-0.12	148,374	148,203	148,265
Incorporated	Alameda	-0.10	1,517,922	1,516,446	1,517,871
County Total	Alameda	-0.10	1,666,296	1,664,649	1,666,136
County Total	Alpine	0.08	1,181	1,182	1,183
Amador	Amador	0.08	1,181	1,182	1,183
Amador	Amador	-0.54	184	183	183
Ione	Amador	-0.29	5,101	5,086	5,086
Jackson	Amador	-0.18	4,942	4,933	4,933
Plymouth	Amador	-0.53	1,135	1,129	1,129
Sutter Creek	Amador	-0.50	2,588	2,575	2,575
Unincorporated	Amador	-0.32	22,174	22,103	22,166
Incorporated	Amador	-0.32	13,950	13,906	13,906
County Total	Amador	-0.32	36,124	36,009	36,009
Biggs	Butte	-0.66	1,983	1,970	1,970
Chico	Butte	0.08	108,026	108,113	108,113
Gridley	Butte	-0.66	7,433	7,384	7,384
Oroville	Butte	-0.39	20,744	20,664	20,664
Paradise	Butte	9.24	9,686	10,581	10,581
Unincorporated	Butte	-0.82	60,725	60,229	60,229
Incorporated	Butte	0.57	147,872	148,712	148,712
County Total	Butte	0.16	208,597	208,941	208,941
Angels City	Calaveras	-0.31	3,524	3,513	3,513
Unincorporated	Calaveras	-0.17	41,153	41,084	41,165
Incorporated	Calaveras	-0.31	3,524	3,513	3,513
County Total	Calaveras	-0.18	44,677	44,597	44,678
Colusa	Colusa	0.79	6,545	6,597	6,597
Williams	Colusa	0.46	5,595	5,621	5,621
Unincorporated	Colusa	-1.43	9,927	9,785	9,785
Incorporated	Colusa	0.64	12,140	12,218	12,218
County Total	Colusa	-0.29	22,067	22,003	22,003
Antioch	Contra Costa	-0.27	118,756	118,440	118,440
Brentwood	Contra Costa	-0.39	66,332	66,070	66,070
Clayton	Contra Costa	-0.63	10,827	10,759	10,759
Concord	Contra Costa	-0.47	123,075	122,494	122,494
Danville	Contra Costa	-0.14	43,250	43,190	43,190
El Cerrito	Contra Costa	-0.43	26,280	26,166	26,166
Hercules	Contra Costa	-0.34	26,413	26,323	26,323
Lafayette	Contra Costa	-0.23	25,380	25,321	25,321
Martinez	Contra Costa	-0.69	36,774	36,521	36,521
Moraga	Contra Costa	-0.58	16,760	16,662	16,662
Oakley	Contra Costa	-0.13	47,100	47,039	47,039
Orinda	Contra Costa	-0.42	19,494	19,412	19,412
Pinole	Contra Costa	2.29	18,468	18,891	18,891
Pittsburg	Contra Costa	-0.57	76,922	76,484	76,484
Pleasant Hill	Contra Costa	0.62	33,646	33,853	33,853
Richmond	Contra Costa	-0.63	114,415	113,695	113,695
San Pablo	Contra Costa	-0.62	31,664	31,468	31,468
San Ramon	Contra Costa	0.06	84,173	84,220	84,220
Walnut Creek	Contra Costa	-0.63	70,736	70,288	70,288
Unincorporated	Contra Costa	-0.25	176,957	176,511	176,595
Incorporated	Contra Costa	-0.32	990,465	987,296	987,296
County Total	Contra Costa	-0.31	1,167,422	1,163,807	1,163,891
Crescent City	Del Norte	5.55	4,015	4,238	4,238
Unincorporated	Del Norte	-2.49	20,442	19,932	19,932
Incorporated	Del Norte	5.55	4,015	4,238	4,238
County Total	Del Norte	-1.17	24,457	24,170	24,170
Placerville	El Dorado	-0.59	10,480	10,418	10,418
South Lake Tahoe	El Dorado	-0.30	21,537	21,472	21,472
Unincorporated	El Dorado	-0.27	158,273	157,851	157,952
Incorporated	El Dorado	-0.40	32,017	31,890	31,900
County Total	El Dorado	-0.29	190,290	189,741	189,852
Clovis	Fresno	0.25	129,570	129,889	129,889
Coalinga	Fresno	-0.92	13,433	13,309	13,309
Firebaugh	Fresno	1.91	8,703	8,869	8,869
Fowler	Fresno	3.11	7,705	7,945	7,945
Fresno	Fresno	0.08	560,132	560,594	560,948
Huron	Fresno	-0.99	6,957	6,888	6,888
Kerman	Fresno	0.10	17,481	17,498	17,498
Kingsburg	Fresno	-0.08	13,358	13,347	13,347
Mendota	Fresno	-0.19	12,829	12,805	12,805
Orange Cove	Fresno	-0.76	9,752	9,678	9,678
Parlier	Fresno	-0.46	14,726	14,658	14,658
Reedley	Fresno	0.58	26,690	26,845	26,845
Sanger	Fresno	1.01	27,130	27,403	27,403
San Joaquin	Fresno	-0.98	3,672	3,636	3,636
Selma	Fresno	-0.44	24,593	24,484	24,484
Unincorporated	Fresno	-0.87	159,678	158,287	159,091
Incorporated	Fresno	0.13	876,731	877,848	882,585
County Total	Fresno	-0.03	1,036,409	1,036,135	1,041,676
Orland	Glenn	-0.30	8,658	8,632	8,632
Willows	Glenn	-0.79	6,439	6,388	6,388
Unincorporated	Glenn	-0.65	14,103	14,011	14,011
Incorporated	Glenn	-0.51	15,097	15,020	15,020