

RESOLUTION 21-01

RESOLUTION OF THE BOARD OF DIRECTORS OF THE KENSINGTON FIRE PROTECTION DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT OF THE KENSINGTON FIRE PROTECTION DISTRICT FOR FISCAL YEAR 2021-2022

WHEREAS, Article XIII B of the California Constitution establishes a limitation on spending by local government agencies, including special districts not otherwise exempted, of funds from proceeds of taxes; and

WHEREAS, each local government agency, including non-exempted special districts, must establish its appropriations limit annually by recorded vote of the governing body; and

WHEREAS, the appropriations limit for Fiscal Year 2020-2021 was established at \$4,846,386 by the Board of Directors of the Kensington Fire Protection District; and

WHEREAS, the applicable factors used to calculate the appropriations limit for Fiscal Year 2021-2022 are (1) the increase in the California per capita personal income of 5.73% as provided by the State Department of Finance; and (2) the applicable change in population from January 2020 to January 2021 of 0.35% (as shown below); and

Fiscal Year 2020-2021 Limit	\$4,846,386
Per Capita Personal Income Ratio	1.0573
Population % Change Ratio	1.0035
Fiscal Year 2021-2022 Limit	\$5,142,018

WHEREAS, the information used in the determination of the calculation of the appropriations limit has been available for public inspection for at least 15 days;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Kensington Fire Protection District establishes the appropriations limit for Fiscal Year 2021-2022 as \$5,142,018.

The foregoing resolution was duly adopted at a regular meeting of the Kensington Fire Protection District on the 9th day of June 2021 by the following vote of the Board.

AYES:

NOES:

ABSENT:

ABSTAIN:

Larry Nagel, President

Janice Kosel, Secretary

- 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

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2020-2021	1-1-20	1-1-21	1-1-2021
Contra Costa				
Antioch	0.55	112,236	112,848	112,848
Brentwood	1.28	65,263	66,097	66,097
Clayton	-0.19	11,290	11,268	11,268
Concord	-0.14	129,453	129,273	129,273
Danville	0.15	43,840	43,906	43,906
El Cerrito	0.04	24,835	24,846	24,846
Hercules	1.45	25,494	25,864	25,864
Lafayette	0.15	25,321	25,358	25,358
Martinez	-0.32	36,946	36,827	36,827
Moraga	0.38	16,756	16,820	16,820
Oakley	1.48	42,268	42,895	42,895
Orinda	0.50	18,984	19,078	19,078
Pinole	-0.11	19,390	19,369	19,369
Pittsburg	0.00	74,501	74,498	74,498
Pleasant Hill	0.02	34,127	34,133	34,133
Richmond	-0.14	110,288	110,130	110,130
San Pablo	-0.12	31,078	31,041	31,041
San Ramon	0.58	83,376	83,863	83,863
Walnut Creek	1.03	70,592	71,317	71,317
Unincorporated	0.35	173,731	174,339	174,423
County Total	0.35	1,149,769	1,153,770	1,153,854

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