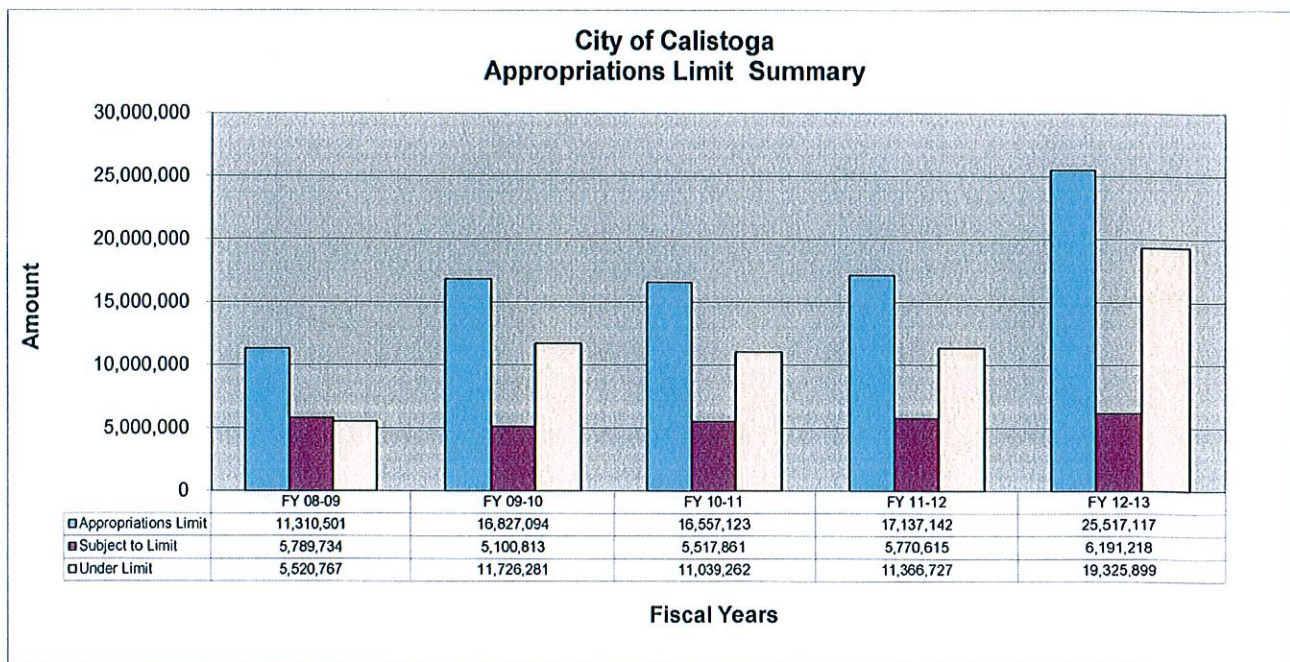


City of Calistoga

Appropriations Limit Calculation Summary

Fiscal Year 13-14 Adopted Budget

Prior Year Appropriation Limit	\$ 25,517,117
Allowed Compounded Percentage Increase from Prior Year ⁽¹⁾	
Non-Residential Assessed Valuation Growth from FY 12-13 to 13-14	23.110%
County Population Growth From January 2012 to 2013 State Dept of Finance	0.470%
Compounded Percentage as an Adjustment Factor	23.689%
Annual Adjustment Amount to Appropriation Limit	6,044,652
Current Year Appropriation Limit	31,561,769
Current Year Adopted Budget Appropriations From Proceeds of Taxes ⁽²⁾	
Proceeds of Taxes From Adopted Budget ⁽³⁾	7,163,425
Less Allowable Exclusion of Certain Appropriations ⁽³⁾	(654,428)
Current Year Appropriations Subject to Appropriation Limit	6,508,997
Current Year Appropriations Under the Appropriation Limit ⁽³⁾	\$ (25,052,773)
Percentage Under the Limit	-79%



(1) From State Department of Finance, as required by State Law

(2) Proceeds of Taxes are certain revenues as defined by State Law and League of California Cities Article XIII B Appropriations Limit Uniform Guidelines - March 1991. See Worksheets for details.

(3) Summary of worksheets for above calculations of Appropriations Limit and Appropriations Subject to Limit.

Summary of Appropriations From Proceeds of Taxes	From Non Proceeds of Taxes	From Proceeds of Taxes	Total Appropriations
General Fund		940,505	7,593,058
Special Revenue Funds		1,519,791	2,030,663
Enterprise Funds		8,420,757	8,420,757
Debt Service Fund		342,643	342,643
Total Proceeds and Non Proceeds of Taxes		11,223,696	18,387,121
Summary of Exclusions			
Court Order Costs		-	
Federal Mandates		654,428	
Qualified Capital Equipment		-	
Qualified Debt Service		-	
Total Exclusions to Appropriations Subject to Limit		654,428	

City of Calistoga

APPROPRIATIONS LIMIT CALCULATION

Population and Growth Factors (Worksheet #5 of Guidelines)

Fiscal Year 13-14 Adopted Budget

Appropriation Limit Fiscal Year	Percent Change Indices [1]		Percent Change in Population [1]		Allowed Annual Percent Growth in Appropriations Limit	Appropriations Limit Amount [4]
	Per Capita Personal Income [2]	Annual Non- Residential Assessed Valuation Growth to Total Growth [3]	City	County		
FY 99-00	4.53	0.31	0.62	1.23	105.81572%	4,625,564
FY 00-01	4.91	N/A	1.64	2.92	107.97022%	4,994,232
FY 01-02	7.82	5.90	-0.10	0.76	108.63943%	5,425,705
FY 02-03	-1.27	3.04	-0.32	1.09	104.16314%	5,651,585
FY 03-04	2.31	5.34	0.06	1.34	106.75156%	6,033,154
FY 04-05	3.28	22.66	-1.07	1.15	124.07059%	7,485,370
FY 05-06	5.26	10.31	0.42	1.17	111.60063%	8,353,720
FY 06-07	3.96	8.66	0.90	1.10	109.85526%	9,177,001
FY 07-08	4.42	2.10	0.95	1.23	105.70437%	9,700,491
FY 08-09	4.29	15.34	0.84	1.09	116.59721%	11,310,501
FY 09-10	0.62	46.72	1.02	1.40	148.77408%	16,827,094
FY 10-11	-2.54	-4.51	0.66	0.96	98.39562%	16,557,123
FY 11-12	2.51	-6.52	0.72	0.97	103.50435%	17,137,342
FY 12-13	3.77	47.76	0.58	0.77	148.89775%	25,517,117
FY 13-14	5.12	23.11	0.25	0.47	123.68862%	31,561,769

[1] From State Department of Finance per Article XIII B of the California Constitution every May 1st for following Fiscal Year Appropriations Calculation. A 1991 amendment to Article XIII-B dropped use of the CPI and allowed for revising limit with PCI or Growth in non-residential assessed valuation and City or County population growth factors back to FY 87-88. The City may selection by resolution the growth factors to be used to calculate the annual Appropriations Limit. The **Bold type** indicate Factor used in calculation for the individual Fiscal Year.

[2] Per Capita Personal Income - California 4th Quarter - Calculated by State Department of Finance

[3] Determination of the annual growth in non-residential assessed valuation is from information provided by the Napa County Assessor's office and calculated by HdL Consultants to the City after FY 00-01. Application of the percent change in non-residential valuation is from the prior fiscal year change. For example the percent change applied in FY 09-10 of 46.72% was the change in non-residential valuation in FY 07-08 to 08-09.

[4] Appropriations Limit calculation has been revised to correct factors and mathematical calculations in FY 09-10 and 10-11