

# City of Calistoga

## Appropriations Limit Calculation Summary

### Fiscal Year 14-15 Adopted Budget

**Prior Year Appropriation Limit** **\$ 31,561,769**

**Allowed Compounded Percentage Increase from Prior Year <sup>(1)</sup>**

Non-Residential Assessed Valuation Growth from FY 13-14 to 14-15	9.900%	
County Population Growth From January 2013 to 2014 State Dept of Finance	0.380%	
<b>Compounded Percentage as an Adjustment Factor</b>	<b>10.318%</b>	
<b>Annual Adjustment Amount to Appropriation Limit</b>		<b>3,256,423</b>

**Current Year Appropriation Limit** **34,818,193**

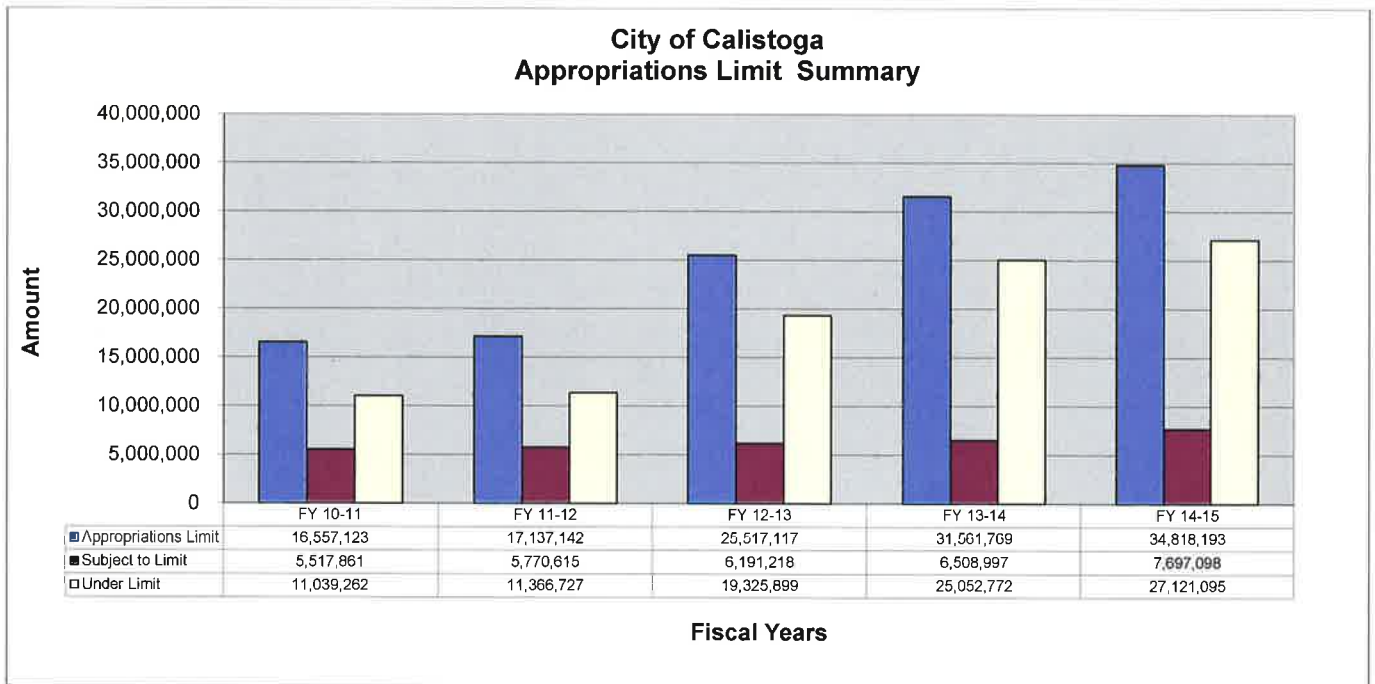
**Current Year Adopted Budget Appropriations From Proceeds of Taxes <sup>(2)</sup>**

Proceeds of Taxes From Adopted Budget <sup>(3)</sup>	8,411,052	
Less Allowable Exclusion of Certain Appropriations <sup>(3)</sup>	<b>(713,954)</b>	

**Current Year Appropriations Subject to Appropriation Limit** **7,697,098**

**Current Year Appropriations Under the Appropriation Limit <sup>(3)</sup>** **\$ (27,121,095)**

**Percentage Under the Limit** **-78%**



(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		1,419,740	9,039,874
Special Revenue Funds		460,028	1,250,946
Enterprise Funds		8,598,800	8,598,800
Debt Service Fund		342,643	342,643
<b>Total Proceeds and Non Proceeds of Taxes</b>		<b>10,821,211</b>	<b>19,232,263</b>
<b>Summary of Exclusions</b>			
Court Order Costs		-	
Federal Mandates		713,954	
Qualified Capital Equipment		-	
Qualified Debt Service		-	
<b>Total Exclusions to Appropriations Subject to Limit</b>		<b>713,954</b>	

## City of Calistoga

## APPROPRIATIONS LIMIT CALCULATION

Population and Growth Factors (Worksheet #5 of Guidelines)
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## Fiscal Year 14-15 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
FY 14-15	-0.23	9.90	0.29	0.38	110.31762%	34,818,193

[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



May 2014

Dear Fiscal Officer:

**Subject: Price and Population Information**

**Appropriations Limit**

The California Revenue and Taxation Code, section 2227, mandates 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, 2014, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2014-15. 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 2014-15 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides 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. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State 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 issue should be referred to their respective county for clarification, or to their legal representation, or to 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, 2014.**

**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:

KEELY M. BOSLER  
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 2014-15 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2014-15	-0.23

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2014-15 appropriation limit.

**2014-15:**

Per Capita Cost of Living Change = -0.23 percent  
Population Change = 0.95 percent

Per Capita Cost of Living converted to a ratio:  $\frac{-0.23 + 100}{100} = 0.9977$

Population converted to a ratio:  $\frac{0.95 + 100}{100} = 1.0095$

Calculation of factor for FY 2014-15:  $0.9977 \times 1.0095 = 1.0072$

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2013 to January 1, 2014 and Total Population, January 1, 2014**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2013-2014	1-1-13	1-1-14	1-1-2014
Napa				
American Canyon	0.43	19,916	20,001	20,001
Calistoga	0.29	5,209	5,224	5,224
Napa	0.34	78,093	78,358	78,358
St Helena	1.24	5,870	5,943	5,943
Yountville	0.70	2,003	2,017	3,017
Unincorporated	0.29	25,454	25,527	26,712
County Total	0.38	136,545	137,070	139,255

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