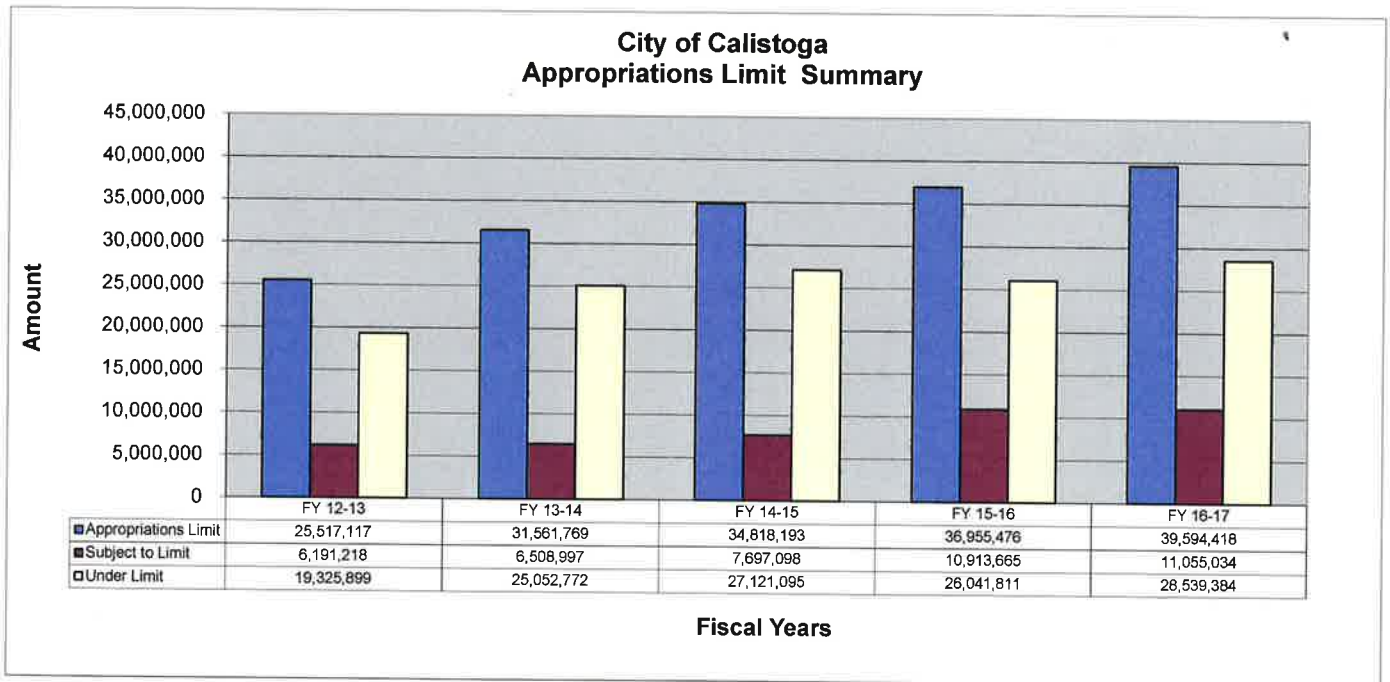


City of Calistoga

Appropriations Limit Calculation Summary

Fiscal Year 16-17 Adopted Budget

Prior Year Appropriation Limit	\$ 36,955,476
Allowed Compounded Percentage Increase from Prior Year ⁽¹⁾	
Non-Residential Assessed Valuation Growth from FY 15-16 to 16-17	6.280%
City Population Growth From January 2015 to 2016 State Dept of Finance	2.570%
Compounded Percentage as an Adjustment Factor	7.141%
Annual Adjustment Amount to Appropriation Limit	2,638,942
Current Year Appropriation Limit	39,594,418
Current Year Adopted Budget Appropriations From Proceeds of Taxes ⁽²⁾	
Proceeds of Taxes From Adopted Budget ⁽³⁾	11,907,076
Less Allowable Exclusion of Certain Appropriations ⁽³⁾	(852,042)
Current Year Appropriations Subject to Appropriation Limit	11,055,034
Current Year Appropriations Under the Appropriation Limit ⁽³⁾	\$ (28,539,384)
Percentage Under the Limit	-72%



(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		1,579,898	10,666,324
Special Revenue Funds		781,570	3,602,220
Enterprise Funds		4,999,268	4,999,268
Debt Service Fund		460,102	460,102
Total Proceeds and Non Proceeds of Taxes		7,820,838	19,727,914
Summary of Exclusions			
Court Order Costs		-	
Federal Mandates		852,042	
Qualified Capital Equipment		-	
Qualified Debt Service		-	
Total Exclusions to Appropriations Subject to Limit		852,042	

City of Calistoga

APPROPRIATIONS LIMIT CALCULATION

Population and Growth Factors (Worksheet #5 of Guidelines)

Fiscal Year 16-17 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
FY 15-16	3.82	5.15	0.79	0.94	106.13841%	36,955,476
FY 16-17	5.37	6.28	2.57	0.81	107.14087%	39,594,418

[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 2016

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, 2016, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2016-17. 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 2016-17 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, 2016.**

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 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 2016-17 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2016-17	5.37

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2016-17 appropriation limit.

2016-17:

Per Capita Cost of Living Change = 5.37 percent
Population Change = 0.90 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.37 + 100}{100} = 1.0537$

Population converted to a ratio: $\frac{0.90 + 100}{100} = 1.0090$

Calculation of factor for FY 2016-17: $1.0537 \times 1.0090 = 1.0632$

Fiscal Year 2016-17

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016 and Total Population, January 1, 2016

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2015-2016	1-1-15	1-1-16	1-1-2016
Napa				
American Canyon	0.64	20,245	20,374	20,374
Calistoga	2.57	5,050	5,180	5,180
Napa	0.80	79,940	80,576	80,576
St Helena	1.23	5,931	6,004	6,004
Yountville	0.60	1,991	2,003	2,987
Unincorporated	0.56	25,556	25,700	26,907
County Total	0.81	138,713	139,837	142,028

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