

SIXTEEN-YEAR HISTORY OF PRICE AND POPULATION FACTORS &  
TAX APPROPRIATIONS LIMITS  
FOR FISCAL YEARS 2001 TO 2016

Fiscal Year	Per Capita Adjustment		Population Adjustment	=	Total Adjustment	Appropriations Limit
2001	1.0491	X	1.0040	=	1.0533	6,470,309
2002	1.0782	X	1.0020	=	1.0804	6,990,240
2003	0.9873	X	1.0053	=	0.9925	6,938,041
2004	1.0231	X	1.0159	=	1.0394	7,211,173
2005	1.0328	X	1.0127	=	1.0459	7,542,286
2006	1.0526	X	1.0201	=	1.0738	8,098,584
2007	1.0396	X	1.0094	=	1.0494	8,498,429
2008	1.0442	X	1.0001	=	1.0443	8,874,947
2009	1.0429	X	1.0434	=	1.0882	9,657,379
2010	1.0062	X	1.0156	=	1.0219	9,868,844
2011	0.9746	X	1.0116	=	0.9859	9,729,746
2012	1.0251	X	1.0219	=	1.0475	10,192,393
2013	1.0377	X	1.0238	=	1.0624	10,828,370
2014	1.0512	X	1.0077	=	1.0593	11,470,430
2015	0.9977	X	1.0093	=	1.0070	11,550,478
2016	1.0382	X	1.0050	=	1.0434	12,051,664
2017	1.0537	X	1.0134	=	1.0678	12,869,003

Source: California Department of Finance Demographic Research Unit

DETERMINING THE FY 2016 RATE FACTOR			
Per Capital Personal Income FY 2015-2016 % change vs PY		5.37	Attachment A
Population change by percent per DOF		0.9	Attachment B
Per Capita Cost of Living converted to a ratio:	$\frac{5.37 + 100}{100}$	1.0537	
Population converted to a ration:	$\frac{1.34 + 100}{100}$	1.0134	
Calculation of factor for FY 2015-2016	$1.0537 \times 1.0090 =$	1.0678	

Source: California Department of Finance Letter Dated May 2016

Attachment 1

FY 2016 TAX APPROPRIATIONS SUBJECT TO THE GANN LIMIT	
Property Tax Secured	345,382
Property Tax Unsecured	9,871
Sales Tax	541,000
Gas Tax	342,410
Business Licenses	53,350
Property Tax VLF	961,804
Pass-Thru & Other Property Tax	57,000
Street Improvement Program	1,071,450
Franchise Fees	100,578
Local Measure R Tax	150,500
Property Transfer	7,296
Transient Occupancy Tx	42,773
Utility Users Tax	800,000
Pub Safety 1/2 Cent Fund	42,156
COPS SLESF	100,000
<b>Total Unadjusted Appropriations subject to the Limit</b>	<b>4,625,570</b>

Source: FY 2016 Proposed Budget and/or Tulare County Auditor-Controller Property Tax Revenue Estimates FY16/17

Gann Limit for Fiscal Year 2016	12,869,003
Projected appropriations are below limit by:	8,243,433

- 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
Tulare				
Dinuba	1.52	24,288	24,657	24,657
Exeter	0.77	10,963	11,047	11,047
Farmersville	0.69	11,084	11,161	11,161
Lindsay	1.34	12,789	12,960	12,960
Porterville	5.39	56,654	59,707	60,070
Tulare	1.26	62,726	63,515	63,515
Visalia	1.39	128,447	130,231	130,231
Woodlake	0.61	7,602	7,648	7,648
Unincorporated	-1.10	146,576	144,966	145,050
County Total	1.03	461,129	465,892	466,339

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

AIRCRAFT VALUES ARE EXCLUDED

TAX CODE: 350 - LEWIS CREEK WATER

BASE: (7) - NET  
TYPE: SPECIAL

TAX CODE: 351 - LINDSAY CITY

BASE: (7) - NET  
TYPE: SPECIAL

	SECURED	UNSECURED
LOCAL	16,630,576	4,494,834
UTILITY	0	0
TOTAL	16,630,576	4,494,834
LESS DELINQ ALLOWANCE .00%	0	0
TOTAL	16,630,576	4,494,834
LESS REDEVELOPMENT	0	0
TOTAL	16,630,576	4,494,834
PLUS REDEVL ADJS.	0	0
TOTAL	16,630,576	4,494,834
PLUS HOMEOWNERS	49,000	0
TOTAL	16,679,576	4,494,834

	SECURED	UNSECURED
LOCAL	345,382,648	51,395,948
UTILITY	584,566	0
TOTAL	345,967,214	51,395,948
LESS DELINQ ALLOWANCE .00%	0	0
TOTAL	345,967,214	51,395,948
LESS REDEVELOPMENT	166,945,426	41,524,003
TOTAL	179,021,788	9,871,945
PLUS REDEVL ADJS.	0	0
TOTAL	179,021,788	9,871,945
PLUS HOMEOWNERS	7,002,076	0
TOTAL	186,023,864	9,871,945

TAX CODE: 352 - LNDSYRDA END 11/2011 BASE: (7) - NET  
TYPE: SPECIAL

TAX CODE: 353 - LNDSYRDA1 END 11/2011 BASE: (7) - NET  
TYPE: SPECIAL

	SECURED	UNSECURED
LOCAL	134,142,023	24,404,762
UTILITY	577,161	0
TOTAL	134,719,184	24,404,762
LESS DELINQ ALLOWANCE .00%	0	0
TOTAL	134,719,184	24,404,762
LESS REDEVELOPMENT	54,907,425	6,516,995
TOTAL	79,811,759	17,887,767
PLUS REDEVL ADJS.	0	0
TOTAL	79,811,759	17,887,767
PLUS HOMEOWNERS	2,235,800	0
TOTAL	82,047,559	17,887,767

	SECURED	UNSECURED
LOCAL	15,784,149	723,718
UTILITY	0	0
TOTAL	15,784,149	723,718
LESS DELINQ ALLOWANCE .00%	0	0
TOTAL	15,784,149	723,718
LESS REDEVELOPMENT	8,103,950	0
TOTAL	7,680,199	723,718
PLUS REDEVL ADJS.	0	0
TOTAL	7,680,199	723,718
PLUS HOMEOWNERS	483,000	0
TOTAL	8,163,199	723,718

TAX CODE: 354 - LNDSYRDA2 END 11/2011 BASE: (7) - NET  
TYPE: SPECIAL

TAX CODE: 355 - LNDSYRDA3 END 11/2011 BASE: (7) - NET  
TYPE: SPECIAL

	SECURED	UNSECURED
LOCAL	68,404,551	23,059,357
UTILITY	7,405	0
TOTAL	68,411,956	23,059,357
LESS DELINQ ALLOWANCE .00%	0	0
TOTAL	68,411,956	23,059,357
LESS REDEVELOPMENT	22,454,414	218,051
TOTAL	45,957,542	22,841,306
PLUS REDEVL ADJS.	0	0
TOTAL	45,957,542	22,841,306
PLUS HOMEOWNERS	1,237,600	0
TOTAL	47,195,142	22,841,306

	SECURED	UNSECURED
LOCAL	79,563,543	221,358
UTILITY	0	0
TOTAL	79,563,543	221,358
LESS DELINQ ALLOWANCE .00%	0	0
TOTAL	79,563,543	221,358
LESS REDEVELOPMENT	27,052,134	151,445
TOTAL	52,511,409	69,913
PLUS REDEVL ADJS.	0	0
TOTAL	52,511,409	69,913
PLUS HOMEOWNERS	1,618,400	0
TOTAL	54,129,809	69,913

\*\*\*BASE YEAR VALUES NOT FOUND FOR A REDEVELOP TRA