

**City of Sutter Creek  
Annual Appropriation Limit  
Calculation  
Fiscal Year 2023-24**

- 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. The City Council has elected to use the change in per capita personal income for the current year appropriations limit calculation. The percentage change to be used in setting the 2023-2024 appropriation limit is:

Fiscal Year (FY)	Percentage Change over prior year
2026-27	4.95%

- B. B. Annual appropriation limit using the per capita change in personal income and the City of Sutter Creek or Amador County (whichever is higher) change in population. Statistical information was provided by the California Department of Finance in accordance with California Revenue and Taxation Code, Section 2227. Amador County was higher than Sutter Creek for FY 2026-27.

**2026-27**

Per Capita Change = 4.95%

Population Change = -0.32%

Per capita converted to a ratio  $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio  $\frac{-0.32 + 100}{100} = 0.9968$

**Calculation of factor for FY 2026-2027**  $1.0495 \times 0.9968 = 1.046142$

**Appropriations Limit 2025-26** **4,562,652**

**Calculated Appropriations Limit 2026-27** **4,773,180**