

RESOLUTION NO. 2025-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FULLERTON, CALIFORNIA, ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-26 PURSUANT TO CALIFORNIA STATE CONSTITUTION ARTICLE XIII B

WHEREAS, the voters of the State of California added Article XIII B to the State Constitution on November 6, 1979 placing various limitations on the appropriations of state and local governments.

WHEREAS, the voters of the State of California amended Article XIII B on June 5, 1990 by approving Proposition 111.

WHEREAS, the City of Fullerton calculates the appropriations limit by adjusting the 1986-87 appropriations limit for annual changes in the cost of living as provided by the State and City or County population growth, as provided by Proposition 111.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF FULLEROTN RESOLVS AS FOLLOWS:

1. City Council adopts a \$292,178,666 Appropriations Limit in Fiscal Year 2025-26 for the City of Fullerton with appropriations subject to a \$101,171,980 limit. The City has complied with State law and remains \$191,006,686 under the Appropriations Limit.

ADOPTED BY THE FULLERTON CITY COUNCIL on JUNE 3, 2025.

Fred Jung
Mayor

ATTEST:

Lucinda Williams, MMC
City Clerk

Attachments:

• Attachment 1 – Worksheets 1 through 4

**GANN APPROPRIATIONS LIMIT
CALCULATION OF PROCEEDS OF TAXES
FOR FISCAL YEAR 2025-26**

** 13 percent of Business Registration Tax is user fee.*

WORKSHEET #2

Revenue	Proceeds of Taxes	Nonproceeds of Taxes	Total
Taxes:			
Property Taxes	\$62,759,138		62,759,138
Other Than Property	38,106,184	\$162,500 *	38,268,684
Revenue from Other Agencies			
User Fees			
Charges for Current Services		7,466,725	7,466,725
Parks & Recreation Fees		726,243	726,243
Library Fees		80,000	80,000
Paramedic Fees		10,318,000	10,318,000
Sanitation Fees		6,650,000	6,650,000
Sewer & Drainage Fees		350,000	350,000
Park Dwelling Fees		4,315,180	4,315,180
Other Nonproceeds of Taxes:			
Fines & Penalties:			
Court Fines & Admin. Citation		1,430,100	1,430,100
Library Fines		4,100	4,100
Motor Vehicle Fines (Traffic Safety Fund)		300,000	300,000
Licenses & Permits		2,470,950	2,470,950
Revenue from Use of Money & Property:			
Rents & Leases		4,700,981	4,700,981
General Concessions		86,587	86,587
Prisoners' Welfare		1,000	1,000
R-O-W Impact Fee		383,260	383,260
Franchises		4,900,000	4,900,000
Franchises -PEG		200,000	200,000
Revenue from Other Agencies		904,125	904,125
Grants		2,488,102	2,488,102
CDBG		1,757,083	1,757,083
Asset Seizure		515,000	515,000
SLES		300,000	300,000
Motor Vehicle Air Quality Fees		181,000	181,000
Measure M Funds		3,416,980	3,416,980
Gas Tax		7,845,444	7,845,444
Miscellaneous Revenues:		2,107,226	2,107,226
Capital Projects Fund (excl. Int. Inc.)		3,568,428	3,568,428
Subtotal (for Worksheet #2)	100,865,322	67,629,014	168,494,336
Interest Earnings (from Worksheet #2)	306,658	1,999,606	2,306,264
Total Revenue (use for Worksheet #3)	<u>\$101,171,980</u>	<u>\$69,628,620</u>	<u>\$170,800,600</u>

**GANN APPROPRIATIONS LIMIT
INTEREST EARNINGS PRODUCED BY TAXES
FOR FISCAL YEAR 2025-26**

	Amount	WORKSHEET #3 Source
A. Noninterest Tax Proceeds	\$100,865,322	Worksheet #1
B. Minus Exclusions	0	Worksheet #6
C. Net Invested Taxes	100,865,322	A - B
D. Total Noninterest Budget	168,494,336	Worksheet #1
Less Revenues that Allocate		
Interest to Separate Fund:		
Air Quality Improvement (Fund 22)	(181,000)	
Measure M2 (Fund 25)	(3,416,980)	
Gas Tax (Fund 30)	(7,845,444)	
Supplemental Law Enforcement Services (Fund 33)	(300,000)	
Asset Seizure (Fund 34)	(515,000)	
Debt Service Reserve	0	
Capital Projects - N/A - Interest on 98 Bond/Fin. System	0	
Total Adjusted Noninterest Budget	156,235,912	
E. Tax Proceeds as Percent of Budget	64.560%	C / D
F. Interest Earnings	475,000	10,11, 13,15-4410
G. Amount of Interest Earned from Taxes	306,658	E * F
H. Amount of Interest Earned from Nontaxes:		
From Above	168,342	F - G
From Air Quality Impr. Fund	15,600	22-4410
From Sanitation Fund	58,136	23-4410
From Measure M2 Fund	72,925	25-4410
From Housing Fund	275,350	26-4410
From FTV Cable-PEG Access Fund	16,015	27-4410
From SB1 Road Maintenance & Rehabilitation Fund	81,816	29-4410
From Gas Tax Fund	61,020	30-4410
From Supplemental Law Enforcement Fund	0	33-4410
From Asset Seizure Fund	10,679	34-4410
From Drainage Capital	93,795	36-4410
From ARPA	0	38-4410
From Park Dwelling Fund	94,928	39-4410
From Debt Service Reserve Fund	0	58-4410
From Liability Insurance Fund	350,000	62-4410
From Vehicle Replacement Fund	80,000	64-4410
From Worker's Compensation Fund	450,000	65-4410
From Group Insurance Fund	25,000	66-4410
From Equipment Maintenance Fund	80,000	67-4410
From Information Technology Fund	6,000	68-4410
From Building Maintenance Fund	20,000	69-4410
From Facility Capital Repair Fund	40,000	70-4410
From Capital Projects Fund	0	74-4410
Total Amount of Interest Earned from Nontaxes	\$1,999,606	

**GANN APPROPRIATIONS LIMIT
APPROPRIATIONS SUBJECT TO LIMITATION
FOR FISCAL YEAR 2025-26**

WORKSHEET #4

	Amount	Source
A. Proceeds of Taxes	\$101,171,980	Worksheet #1
B. Exclusions	0	
C. Appropriations Subject to Limitation	101,171,980	A - B
D. Current Year Limit	292,178,666	Worksheet #4
E. Over (Under) Limit	(\$191,006,686)	C - D

**GANN APPROPRIATIONS LIMIT
CALCULATION OF APPROPRIATION LIMIT
FOR FISCAL YEAR 2025-26**

A. Appropriation Limit for 2024-25	<u>\$274,034,954</u>
B. Adjustment Factors	
Change in Per Capita Cost of Living	1.064400
Change in Population	<u>1.001700</u>
C. Annual Adjustment	1.0662
D. Appropriation Limit for 2025-26	<u><u>\$292,178,666</u></u>