

**GANN APPROPRIATIONS LIMIT
CALCULATION OF PROCEEDS OF TAXES
FOR FISCAL YEAR 2026-27**

Revenue	Proceeds of Taxes	Nonproceeds of Taxes	Total
Taxes:			
Property Taxes	\$66,768,736		66,768,736
Other Than Property Revenue from Other Agencies	38,115,964	\$170,950 *	38,286,914
User Fees			
Charges for Current Services		7,315,687	7,315,687
Parks & Recreation Fees		695,243	695,243
Library Fees		80,000	80,000
Paramedic Fees		9,190,000	9,190,000
Sanitation Fees		6,650,000	6,650,000
Sewer & Drainage Fees		350,000	350,000
Park Dwelling Fees		300,000	300,000
Other Nonproceeds of Taxes:			
Fines & Penalties:			
Court Fines & Admin. Citation		1,805,100	1,805,100
Library Fines		1,000	1,000
Motor Vehicle Fines (Traffic Safety Fund)		300,000	300,000
Licenses & Permits		2,772,115	2,772,115
Revenue from Use of Money & Property:			
Rents & Leases		4,432,981	4,432,981
General Concessions		90,087	90,087
Prisoners' Welfare		1,000	1,000
R-O-W Impact Fee		383,260	383,260
Franchises		5,250,000	5,250,000
Franchises -PEG		200,000	200,000
Revenue from Other Agencies		1,008,442	1,008,442
Grants		2,058,569	2,058,569
CDBG		1,410,857	1,410,857
Asset Seizure		515,000	515,000
SLES		300,000	300,000
Motor Vehicle Air Quality Fees		181,000	181,000
Measure M Funds		3,610,447	3,610,447
Gas Tax		7,984,715	7,984,715
Miscellaneous Revenues:		2,483,709	2,483,709
Capital Projects Fund (excl. Int. Inc.)		3,568,428	3,568,428
Subtotal (for Worksheet #2)	104,884,700	63,108,590	167,993,290
Interest Earnings (from Worksheet #2)	367,834	1,985,410	2,353,244
Total Revenue (use for Worksheet #3)	<u>\$105,252,534</u>	<u>\$65,094,000</u>	<u>\$170,346,534</u>

* 13 percent of Business Registration Tax is user fee.

**GANN APPROPRIATIONS LIMIT
INTEREST EARNINGS PRODUCED BY TAXES
FOR FISCAL YEAR 2026-27**

	Amount	Source
A. Noninterest Tax Proceeds	\$104,884,700	Worksheet #1
B. Minus Exclusions	<u>0</u>	Worksheet #6
C. Net Invested Taxes	<u>104,884,700</u>	A - B
D. Total Noninterest Budget	167,993,290	Worksheet #1
Less Revenues that Allocate		
Interest to Separate Fund:		
Air Quality Improvement (Fund 22)	(181,000)	
Measure M2 (Fund 25)	(3,610,447)	
Gas Tax (Fund 30)	(7,984,715)	
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	<u>0</u>	
Total Adjusted Noninterest Budget	<u>155,402,128</u>	
E. Tax Proceeds as Percent of Budget	67.492%	C / D
F. Interest Earnings	545,000	10,11, 13,15-4410
G. Amount of Interest Earned from Taxes	<u>367,834</u>	E * F
H. Amount of Interest Earned from Nontaxes:		
From Above	177,166	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	38,000	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	<u>0</u>	74-4410
Total Amount of Interest Earned from Nontaxes	<u><u>\$1,985,410</u></u>	

**GANN APPROPRIATIONS LIMIT
 APPROPRIATIONS SUBJECT TO LIMITATION
 FOR FISCAL YEAR 2026-27**

	<u>Amount</u>	<u>Source</u>
A. Proceeds of Taxes	\$105,252,534	Worksheet #1
B. Exclusions	<u>0</u>	
C. Appropriations Subject to Limitation	105,252,534	A - B
D. Current Year Limit	<u>305,506,936</u>	Worksheet #4
E. Over (Under) Limit	(\$200,254,403)	C - D

**GANN APPROPRIATIONS LIMIT
CALCULATION OF APPROPRIATION LIMIT
FOR FISCAL YEAR 2026-27**

A. Appropriation Limit for 2025-26	<u>\$292,178,666</u>
B. Adjustment Factors	
Change in Per Capita Cost of Living	1.049500
Change in Population	<u>0.996300</u>
C. Annual Adjustment	1.0456
D. Appropriation Limit for 2026-27	<u><u>\$305,506,936</u></u>