

ATTACHMENT A
City of Colusa
Gann Appropriation Limit
Calculation for FY 2026-27
Adopted Budget

Gann Appropriations Limit

The Gann Limit was approved by California voters on November 6th, 1979. Under the Gann Limit, a maximum amount is established for tax-funded government services. That amount is to be adjusted each year depending on changes in population, inflation, and the transfer of financial responsibility for various government activities from one level of government to another. Any significant amount of state tax revenue received above the Gann Limit is to lead to future tax rebates or tax cuts.

<u>Population</u>	<u>Percent Change</u>	<u>Factor</u>
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Population 1/1/2025: 6,548

Population 1/1/2026: 6,597	0.80	1.0080
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Per Capita Personal Income

State of California	6.44	1.0480
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Growth Factor

Population percentage increase multiplied by the Per Capita Personal Income percentage increase (1.0080x1.0480)	1.05638
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Calculation of FY 2025-2026 Appropriation Limit

FY 202-2026 Appropriation Limit	\$13,109,034
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Growth Factor	1.0564
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<i>FY 2025-26 Appropriation Limit</i>	<u>\$13,484,174</u>
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