

RESOLUTION NO. XX-2026

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAUSALITO
ESTABLISHING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-2027
PURSUANT TO ARTICLE XIII B OF THE CALIFORNIA CONSTITUTION**

WHEREAS, Article XIII B of the Constitution of the State of California provides that the total annual appropriations subject limitation of each government entity, including this City, shall not exceed the appropriations limit of such entity of government for the prior year adjusted for certain changes mandated by Proposition 4 passed in November, 1979 and Proposition 111 passed in June, 1990, except as otherwise provided for in said Article XIII B and implementing State statutes; and

WHEREAS, pursuant to Article XIII B, and Section 7900 et seq of the California Government Code, the City is required to set its appropriations limit for each fiscal year; and

WHEREAS, the Director of Finance of the City of Sausalito has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2026-2027, relying on the permanent Fiscal Year 1993-94 limit approved by the voters on November 3, 1994, and the following two adjustment factors: Change in Population for the City of Sausalito and Change in Per Capita Income provided by the State of California, Department of Finance; and

WHEREAS, based on such calculations, the Director of Finance has determined the said appropriations limit, and pursuant to Section 7910 of the Government Code, has made available to the public the documentation used in the determination of the limit as shown on Exhibit A.

NOW, THEREFORE, THE CITY COUNCIL HEREBY RESOLVES THAT the City Council of the City of Sausalito that the new appropriations limit for the Fiscal Year 2026-2027 shall be and is hereby set in the amount of \$20,684,074.

PASSED AND ADOPTED by the Sausalito City Council on the 19th day of June 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

Steven Woodside
Mayor

ATTEST:

Deirdre Coyne
Deputy City Clerk

EXHIBIT A – Gann Limit Calculation

City of Sausalito

APPROPRIATIONS SPENDING LIMIT

Prop 4 - Gann Limit Fiscal Year 2026-27

Schedule 1: Calculation of Spending Limit

Appropriation Limit for Fiscal Year 2025-26		\$ 19,855,433
Fiscal Year 2026-27 Adjustment Factors:		
A. Change in Population (County from 249700 to 250823)	0.9926	
B. Change in Non-Residential Assessed Valuation	N/A	
C. Change in Per Capita Income	1.0495	
Calculation factor for Fiscal Year 2026-27	1.0417	
Total Adjustment (Dollars)	0.0417	828,641
New Appropriation Limit for Fiscal Year 2026-27		\$ 20,684,074

Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes	(Schedule 3)	\$ 18,282,187
Less Exclusions (G.O. Debt Payments)		-
Appropriations Subject to Limit FY 2026-27		18,282,187
Appropriations Limit for FY 2026-27	(Schedule 1)	20,684,074
Amount under Appropriations Limit		\$ 2,401,887

Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2026-27

	Proceeds of Taxes	Non- Proceeds	Total
Taxes			
Property Tax	\$ 7,545,023	\$ -	\$ 7,545,023
Sales Tax	5,599,784	-	5,599,784
SB 172 Tax	80,538	-	80,538
TOT Tax	2,302,317	-	2,302,317
Business License	2,306,942	-	2,306,942
State Subventions:			
Homeowners Exemption	18,833	-	18,833
State Reimbursements/SB 90	-	13,300	13,300
Abandoned Vehicle Abatement	-	47,700	47,700
Other Revenues:			
Franchise Fees	-	951,087	951,087
Planning Revenues	-	440,250	440,250
Fees for Services	-	67,775	67,775
Fines	-	474,226	474,226
Rentals	-	365,059	365,059
Transfer in - not related to taxes	-	2,141,133	2,141,133
Recreation Revenues	-	727,070	727,070
Building Revenues	-	1,032,664	1,032,664
Private Contributions	-	40,000	40,000
Miscellaneous Revenue	-	389,156	389,156
Sub-Total	17,853,437	6,689,420	24,542,857
Allocation of Interest			
Subtotals Percent of Total	428,750	160,646	589,396
Total General Fund	\$ 18,282,187	\$ 6,850,066	\$ 25,132,253