



**CITY OF WILDOMAR
CITY COUNCIL REGULAR MEETING
CONSENT CALENDAR
Agenda Staff Report # 1.7
Meeting Date: June 10, 2026**

SUBJECT: Appropriations Limit for FY 2026-27

SUBMITTED BY: Adam Jantz, Finance Manager

PREPARED BY: Adam Jantz, Finance Manager

ACTION:

Adopt a Resolution entitled:

RESOLUTION NO. 2026 - _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WILDOMAR, CALIFORNIA,
APPROVING THE APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026-27

SUMMARY:

Appropriations Limit for FY 2026-27

DISCUSSION:

Article XIII-B of the California State Constitution places limits on the amount of “proceeds of taxes” that can be spent by all entities of government. “Proceeds of taxes” include some, but not all, revenues. Therefore, the appropriations limit only applies to those City revenues that are considered “proceeds of taxes.” This includes general purpose property taxes and sales taxes.

It is the responsibility of the City to calculate its annual appropriations limit. The annual limit is calculated by multiplying the previous fiscal year’s limit by a factor based on the change in the population and the change in California’s per capita personal income.

Each fiscal year the City is able to elect to use the more favorable population change percentage, either ours or Riverside County’s, to determine the population factor used for the limit. For calendar year 2026, the State Department of Finance calculated that the City of Wildomar’s population increased by 3.9%, and Riverside County’s overall population increased by 0.4%. Staff recommends that the City’s change in population be used and therefore the FY 2026-27 appropriations limit calculation attached is based on the 3.9% population change.

The change in the California per capita personal income was 4.95%.

Staff has calculated the appropriations limit for Fiscal Year 2026-27 to be \$23,638,491. This is \$3,104,591 more than the City’s estimated proceeds of taxes subject to the limit for FY2026-27.

Cities are required to complete an appropriations calculation for each fiscal year. The City’s

auditors are required to review and approve the appropriations calculation as part of their audit of the City.

FISCAL IMPACT:

This adopts the appropriations limit for certain tax revenues. If the City remains under the limit there is no fiscal impact.

ATTACHMENTS:

[Resolution FY26-27 Appropriations Limit.docx](#)

[FY2026-27 GANN Limit Calculation.pdf](#)