

Attachment E

**General Fund Appropriations Limit
Actual Compliance Calculation
FY 2023-24
to support the FY 2025-26 GANN Limit Calculation**

Tax Proceeds Accounts

Tax Proceeds Accounts		Actuals FY 2023-24
3010	Current Year Secured Property Tax	\$ 188,627,102
3011	Unitary Tax	3,893,653
3012	Educational Rev Augmentation	-
3013	Property Tax In-lieu of VLF	75,111,231
3015	PT PY Corr/Escapes Secured	448,450
3020	Current Year Unsecured Property Tax	6,927,286
3021	Current Year Unsecured Property Tax - Airport	823,693
3023	PT PY Corr/Escapes Unsecured	256,713
3027	RDA Dissolution Proceeds	-
3028	RDA Pass-through Payments	1,285,913
3029	RDA RPTTF Distributions	3,249,709
3040	Prior Years Secured Property Tax	39,089
3050	Prior Years Unsecured Property Tax	253,157
3051	Prior Years Unsecured Property Tax - Airport	-
3054	Supplemental Property Tax - Current Year	4,548,297
3056	Supplemental Property Tax - Prior Year	53,519
3061	Tax Collector Cost Collection	373,993
3091	Sales Tax	15,633,255
3095	In-lieu Local Sales Tax	-
3120	Cannabis Tax	5,770,270
3131	Transient Occupancy Tax	17,746,314
3133	Racehorse Tax	-
3138	Property Transfer Tax	5,136,202
3541	Motor Vehicle In-Lieu Tax	-
4220	Homeowners Property Tax Relief	669,540
4270	Open Space Lands Apportionment	-
	Less: Transfer to Fire Protection District	(28,454)
	Less: Transfer to County Service Area 3	-
		<u>330,818,932</u>
Allocable Tax Proceeds		
3380/81	Interest/Unrealized Gain or Loss	\$ 2,244,979
3402	Rents - Public Phones/Vending Machines	72,047
3405	Rents - Grazing Fees	-
3409	Rents - Other Buildings and Land	645,237
	State Subventions (GC 7903)	107,300,000
		<u>\$ 110,262,263</u>
		<u>\$ 441,081,196</u>
	Total Tax Proceeds	-
	Less Exclusions (Note A)	<u>\$ 441,081,196</u>

Compliance Calculation

2023-24 Actual Tax Proceeds	\$ 441,081,196
2023-24 Appropriations Limit	2,393,888,699
Total Amount Under Limit	<u>\$ 1,952,807,503</u>

Note A: The County is currently electing not to calculate the exclusions due to immateriality. Historically, exclusions have averaged less than 10% of proceeds, or roughly \$7 - 8 million. However, the County may resume calculating the exclusions in the future.