

Attachment E

**General Fund Appropriations Limit
Actual Compliance Calculation
FY 2020-21
to support the FY 2022-23 GANN Limit Calculation**

Exhibit V

Tax Proceeds Accounts

Tax Proceeds Accounts		Actuals FY 2020-21	
3010	Current Year Secured Property Tax	\$	150,128,629
3011	Unitary Tax		3,231,881
3012	Educational Rev Augmentation		
3013	Property Tax In-lieu of VLF		62,750,946
3015	PT PY Corr/Escapes Secured		796,768
3020	Current Year Unsecured Property Tax		4,419,179
3021	Current Year Unsecured Property Tax - Airport		524,297
3023	PT PY Corr/Escapes Unsecured		(1,833,990)
3027	RDA Dissolution Proceeds		
3028	RDA Pass-through Payments		844,956
3029	RDA RPTTF Distributions		10,462,168
3040	Prior Years Secured Property Tax		(19,581)
3050	Prior Years Unsecured Property Tax		122,938
3051	Prior Years Unsecured Property Tax - Airport		
3054	Supplemental Property Tax - Current Year		3,333,409
3056	Supplemental Property Tax - Prior Year		(268)
3061	Tax Collector Cost Collection		212,547
3091	Sales Tax		12,545,274
3095	In-lieu Local Sales Tax		
3120	Cannabis Tax		15,746,619
3131	Transient Occupancy Tax		12,534,806
3133	Racehorse Tax		2,629
3138	Property Transfer Tax		8,030,897
3541	Motor Vehicle In-Lieu Tax		
4220	Homeowners Property Tax Relief		699,885
4270	Open Space Lands Apportionment		-
	Less: Transfer to Fire Protection District		(78,522)
	Less: Transfer to County Service Area 3		-
		\$	<u>284,455,465</u>
	Allocable Tax Proceeds		
3380/81	Interest/Unrealized Gain or Loss	\$	(247,125)
3402	Rents - Public Phones/Vending Machines		67,711
3405	Rents - Grazing Fees		-
3409	Rents - Other Buildings and Land		683,839
		\$	<u>504,424</u>
	Total Tax Proceeds	\$	<u>284,959,889</u>
	Less Exclusions (Note A)		-
		\$	<u>284,959,889</u>

Compliance Calculation

2020-21 Actual Tax Proceeds	\$	284,959,889
2020-21 Appropriations Limit		<u>2,056,542,553</u>
<i>Total Amount Under Limit</i>	\$	<u>1,771,582,664</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.