

## **Attachment E**

**General Fund Appropriations Limit  
Actual Compliance Calculation  
FY 2022-23  
to support the FY 2024-25 GANN Limit Calculation**

Exhibit V

**Tax Proceeds Accounts**

<b>Tax Proceeds Accounts</b>		<b>Actuals FY 2022-23</b>
3010	Current Year Secured Property Tax	\$ 177,220,694
3011	Unitary Tax	3,713,093
3012	Educational Rev Augmentation	-
3013	Property Tax In-lieu of VLF	70,430,378
3015	PT PY Corr/Escapes Secured	520,845
3020	Current Year Unsecured Property Tax	6,159,071
3021	Current Year Unsecured Property Tax - Airport	715,538
3023	PT PY Corr/Escapes Unsecured	122,136
3027	RDA Dissolution Proceeds	-
3028	RDA Pass-through Payments	1,063,350
3029	RDA RPTTF Distributions	2,874,709
3040	Prior Years Secured Property Tax	36,324
3050	Prior Years Unsecured Property Tax	132,102
3051	Prior Years Unsecured Property Tax - Airport	-
3054	Supplemental Property Tax - Current Year	7,522,837
3056	Supplemental Property Tax - Prior Year	69,352
3061	Tax Collector Cost Collection	339,488
3091	Sales Tax	15,172,376
3095	In-lieu Local Sales Tax	-
3120	Cannabis Tax	6,117,413
3131	Transient Occupancy Tax	17,202,198
3133	Racehorse Tax	1,828
3138	Property Transfer Tax	5,248,014
3541	Motor Vehicle In-Lieu Tax	-
4220	Homeowners Property Tax Relief	684,489
4270	Open Space Lands Apportionment	-
	Less: Transfer to Fire Protection District	(23,000)
	Less: Transfer to County Service Area 3	-
		<u>315,323,232</u>
<b>Allocable Tax Proceeds</b>		
3380/81	Interest/Unrealized Gain or Loss	\$ 1,365,600
3402	Rents - Public Phones/Vending Machines	72,347
3405	Rents - Grazing Fees	-
3409	Rents - Other Buildings and Land	588,463
	State Subventions (GC 7903)	107,300,000
		<u>\$ 109,326,410</u>
	Total Tax Proceeds	<u>\$ 424,649,643</u>
	Less Exclusions (Note A)	<u>-</u>
		<u><u>\$ 424,649,643</u></u>

**Compliance Calculation**

2022-23 Actual Tax Proceeds	\$ 424,649,643
2022-23 Appropriations Limit	2,300,861,907
<i>Total Amount Under Limit</i>	<u>\$ 1,876,212,264</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.