

**Appendix-C**

Appropriation spending limit (Gann Limit)

**RESOLUTION NO.**  
**A RESOLUTION OF THE CITY COUNCIL OF THE TOWN OF**  
**ATHERTON ESTABLISHING THE APPROPRIATIONS LIMIT**  
**FOR FISCAL YEAR 2023-2024 PURSUANT TO ARTICLE X111 B OF**  
**THE CALIFORNIA CONSTITUTION**

**WHEREAS**, Article XIII B of the Constitution of the State of California provides that the total annual appropriations limitation of each government entity, including this Town, 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 X111 B, and Section 7900 et seq of the California Government Code, the Town is required to set its appropriations limit for each fiscal year; and

**WHEREAS**, the Finance Director of the Town of Atherton has conducted the necessary analysis and calculations to determine the appropriations limit for Fiscal Year 2023-24, 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 County of San Mateo or Atherton, whichever is higher, and change in cost of living as provided by the State of California, Department of Finance; and

**WHEREAS**, based on such calculations, the Finance Director 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.

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the Town of Atherton that the new appropriations limit for the Fiscal Year 2023-24 shall be and is hereby set in the amount of **\$16,666,794** and its calculations as set forth in Attachment 1, copy of which is attached hereto.

\* \* \* \* \*

*I hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the Town of Atherton at a regular meeting thereof held on the 21<sup>st</sup> day of June, 2023, by the following vote:*

*Appendix C*

*AYES: Council Members:*

*NOES: Council Members:*

*ABSENT: Council Members:*

*ABSTAIN: Council Members:*

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Bill Widmer, MAYOR

Town of Atherton

ATTEST:

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Anthony Suber, City Clerk

APPROVED AS TO FORM:

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Mona Ebrahimi, City Attorney

## Appendix-C

## APPROPRIATIONS SPENDING LIMIT (GANN LIMIT)

**Town of Atherton**  
**APPROPRIATIONS SPENDING LIMIT**  
**Prop 4 - Gann Limit FY 2023-2024**

Schedule 1: Calculation of Spending Limit

Last Year's Limit (FY 2022-23)	16,027,165
Prior Year Parcel Tax Adjustment	
Adjusted Last Year's Limit (FY 2022-23)	16,027,165

## Adjustment Factors:

A. Population (County)	0.9957
C. Inflation	1.0444
A times C	1.04

Total Adjustment (Percent) 0.0399

Total Adjustment (Dollars) 639,629

## Other Adjustments:

Parcel Tax Adjustment (+)

New Appropriation Limit for Fiscal Year 2023-24 16,666,794

Schedule 2: Appropriations Compared to Limit

Proceeds from Taxes (Fm Schedule 3) 15,783,880

Appropriations Subject to Limit FY 2023-24 15,783,880

Appropriations Limit for FY 2023-24 **16,666,794**

Amount under Appropriations Limit 882,915

Schedule 3: Determination of Proceeds of Taxes

Per Budget for FY 2022-23

	Proceeds of Taxes	Non- Proceeds	Total
Revenues			
Property Tax	15,126,596		15,126,596
Sales Tax	209,100		209,100
Public Safety Sales Tax		112,000	112,000
Parcel Tax			-
County Measure A	430,000		430,000
Business License	283,600		283,600
Motor Vehicle License Fee			-
Homeowners Exemption	35,000		35,000
Franchise Fees		1,056,000	1,056,000
Development Fees/Permits		2,575,300	2,575,300
Fines & Forfeiture		46,100	46,100
Fees for Services		207,500	207,500
Rentals		165,839	165,839
Miscellaneous		1,474,440	1,474,440
	16,084,296	5,637,179	21,721,475
Interest Income	129,584	45,416	175,000
Reduction for CIP	(430,000)		
Total	15,783,880	5,682,595	21,896,475