

**Appropriations Limit Calculation
Fiscal Year 2026-27
Proposed Budget**

I. Calculation of Appropriations Limit:

Fiscal Year 2026 Appropriations Limit as Amended		\$ 118,178,031
a. CPI Factor (change in California per capita income)	1.0495	
b. Population Factor (Change in City population) *	1.0250	
Change Factor (a. x b.)		<u>1.0757</u>
Amount of Annual Adjustment		\$ 8,950,509
Fiscal Year 2026-27 Appropriations Limit		<u><u>\$ 127,128,540</u></u>

II. Calculation of appropriations subject to the Appropriations Limit:

Fiscal Year 2026-27 Budgeted General Fund Revenue		\$ 87,016,723
Less: Non-proceeds of taxes		<u>(20,718,723)</u>
Total FY 2026-27 appropriations subject to the Appropriations Limit:		<u><u>\$ 66,298,000</u></u>
Remaining Capacity		<u><u>\$ 60,830,540</u></u>

Percent change over prior year 4.95
(a) Per capita COLA $(4.95 + 100)/100 = 1.0495$
City of Manteca Population % $\Delta = 2.5$
(b) Population converted to ratio $(2.5 + 100)/100 = 1.025$
Calculation of factor for FY 2025-26: $1.0495 \times 1.025 = 1.075738$

Obtained from the Department of Finance (Price Factor and Population Information) Letter. Letter can be obtained via Internet in May: <http://www.dof.ca.gov/Forecasting/Demographics/>