



RESOLUTION NO. 2026-160

A RESOLUTION OF THE COUNCIL OF THE CITY OF FRESNO, CALIFORNIA, SELECTING METHOD AND TO DETERMINE THE GANN APPROPRIATION LIMIT, RELATING TO THE FISCAL YEAR 2026-2027 CITY BUDGET

WHEREAS, in November 1979, Proposition 4 (the Gann Initiative) was approved, which added Article XIII B to the State Constitution, placing limits on the amount of revenue that all government entities may spend; and

WHEREAS, the purpose of Proposition 4 was to limit the growth in the appropriations of state and local governments to changes in the per capita income and population in order to control spending levels (Gann Limit); and

WHEREAS, Proposition 4 requires the City to adopt an annual appropriations limit in conjunction with the adoption of the City's annual budget; and

WHEREAS, the Gann Limit is calculated by applying the growth rates in population and per capita income to the previous fiscal year's limit amount; and

WHEREAS, staff has prepared two alternative methods, shown in Attachment A, for calculating the Gann Limit, each of which complies with Proposition 4, as amended; and

WHEREAS, in accordance with Government Code section 7910(a), the documentation used in the determination of the City's FY 2026-2027 appropriations limit, including the calculations set forth in Attachment A, was made available to the public at least fifteen (15) days prior to the meeting at which this Resolution was considered.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Fresno as

1 of 3

Date Adopted: 06/23/2026
Date Approved: 06/26/2026
Effective Date: 06/26/2026

Resolution No. 2026-160



follows:

1. In conjunction with the adoption of the Fiscal Year 2026-2027 annual budget, the Council adopts Per Capita Personal Income and City population, shown as Method A in Attachment A attached hereto, as the factors for the purpose of determining the City of Fresno's Fiscal Year 2026-2027 Gann Appropriations Limit.
2. The Council hereby establishes the City's Gann Appropriations Limit for Fiscal Year 2026-2027 at \$932,509,182 as calculated under Method A in Attachment A, attached hereto and incorporated herein by reference.
3. This Resolution shall be effective upon final approval.



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STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF FRESNO)

I, AMY K. ALLER, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the 23rd day of June, 2026.

AYES : Perea, Karbassi, Maxwell, Vang, Richardson
NOES : Arias, Esparza
ABSENT : None
ABSTAIN : None

Mayor Approval: June 26, 2026
Mayor Approval/No Return: N/A, 2026
Mayor Veto: N/A, 2026
Council Override Vote: N/A, 2026

AMY K. ALLER
City Clerk

BY: Bernardo Janz 7/8/2026
Deputy Date

APPROVED AS TO FORM:
ANDREW JANZ
City Attorney

BY: Sukhman S. Sekhon 7/7/26
Sukhman S. Sekhon
Deputy City Attorney

Attachment:
A – Gann Appropriations Limit FY26-27

EXHIBIT A

COMPUTATION OF SPENDING LIMIT METHOD A or B FOR 2027

GANN CALCULATION Fiscal Year 2027 Method A

Using: 1) Percent change in Per Capita Personal Income
2) Percent change in City Population

Beginning Balance	\$ 887,816,838
Adjustment	0
Beginning Balance	\$ 887,816,838

Per Capita Income Change Ratio

1.0495

City Population Growth Ratio

1.0008

FY 2026-2027 Factor

1.0503396

Appropriations Limit Fiscal Year
2027

\$ 932,509,182

Net Annual Adjustment in Dollars

44,692,345

Source: May 2026, State of California, Department of Finance letter

Per Capital Personal Income Change Over Prior Year	4.95%
County Population Growth	-0.03%
City Population Growth	0.08%



GANN CALCULATION Fiscal Year 2027 Method B

Using: 1) Percent change in Per Capita Personal Income
2) Percent change in County Population

Beginning Balance	\$ 887,816,838
Adjustment	0
Beginning Balance	\$ 887,816,838

Per Capita Income Change Ratio

1.0495

County Population Growth Ratio

0.9997

FY 2026-2027 Factor

1.04918515

Appropriations Limit Fiscal Year
2027

\$ 931,484,242

Net Annual Adjustment in Dollars

43,667,404





June 23, 2026

Council Adoption: 06/23/2026

Mayor Approval:

Mayor Veto:

Override Request:

TO: MAYOR JERRY DYER

FROM: *BC* AMY K. ALLER
City Clerk

SUBJECT: TRANSMITTAL OF COUNCIL ACTION FOR APPROVAL OR VETO

At the City Council meeting of June 23, 2026, Council adopted the attached Resolution No. 2026-160 *****RESOLUTION - Adopt Fiscal Year 2026-2027 GANN Appropriation Limit Resolution. (Subject to Mayor's Veto).** 9:00 AM-D, File ID 26-800 by the following vote:

Ayes : Perea, Karbassi, Maxwell, Vang, Richardson
Noes : Arias, Esparza
Absent : None
Abstain : None

Please indicate either your formal approval or veto by completing the following sections and executing and dating your action. Please file the completed memo with the Clerk's office on or before July 3, 2026. In computing the ten day period required by Charter, the first day has been excluded and the tenth day has been included unless the 10th day is a Saturday, Sunday, or holiday, in which case it has also been excluded. Failure to file this memo with the Clerk's office within the required time limit shall constitute approval of the ordinance, resolution or action, and it shall take effect without the Mayor's signed approval.

APPROVED / NO RETURN: _____

VETOED for the following reasons: (Written objections are required by Charter; attach additional sheets if necessary.)


Jerry Dyer, Mayor

Date: *6/26/26*

COUNCIL OVERRIDE ACTION:

Ayes :
Noes :
Absent :
Abstain :

Date: _____

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CITY OF FRESNO
CITY CLERK'S OFFICE