

**RESOLUTION NO. 25-4845**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
MURRIETA, CALIFORNIA, APPROVING THE “GANN”  
APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025/26**

**WHEREAS**, Article XIII B of the California State Constitution (Propositions 4 and 111) places an appropriations limit on State and Local Government, including the City of Murrieta (“City”) known as the Gann Appropriation Limit; and

**WHEREAS**, this appropriations limitation is based on proceeds of taxes adjusted annually, from the City’s base year of 1990/91, for population growth, inflation, and transfers of financial responsibility from one government entity to another, by the population growth factor of either the City or for the County of Riverside, and by an inflation factor that is either the change in the California Per Capita Personal Income (“CCPI”) or the change in non-residential construction for the City; and

**WHEREAS**, the City has received inflation and population data from the State Department of Finance and the change in non-residential construction from the County of Riverside Assessor-County Clerk-Recorder’s Office to calculate the fiscal year 2025/26 appropriations limit; and

**WHEREAS**, the City wishes to select the population growth factor and inflation factor providing the greatest ratio of change as shown below:

Change in CCPI	6.44%
City of Murrieta Population Change	0.44%

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MURRIETA,  
CALIFORNIA, DOES HEREBY RESOLVE AS FOLLOWS:**

**SECTION 1.** The recitals above are true and correct and incorporated herein by this reference.

**SECTION 2.** That, in accordance with Article XIII B of the Constitution of the State of California, the City has elected to make its calculation using the CCPI and City population growth data, such that the appropriations limit for the City of Murrieta, California, for fiscal year 2025/26 is calculated to be \$266,134,260 as shown on Exhibit “1” attached hereto and incorporated herein.

**SECTION 3.** That the City Clerk shall attest to the adoption of this resolution, which shall, in turn, have immediate effect.

**PASSED AND ADOPTED** this 17<sup>th</sup> day of June, 2025.

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Cindy Warren, Mayor

ATTEST:

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Cristal McDonald, City Clerk

APPROVED AS TO FORM:

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Tiffany J. Israel, City Attorney

STATE OF CALIFORNIA )  
COUNTY OF RIVERSIDE )§  
CITY OF MURRIETA )

I, Cristal McDonald, City Clerk of the City of Murrieta, California, do hereby certify that the foregoing Resolution No. 25-4845 was duly passed and adopted by the City Council of the City of Murrieta at the regular meeting thereof, held on the 17<sup>th</sup> day of June, 2025, and was signed by the Mayor of the said City, and that the same was passed and adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Cristal McDonald, City Clerk

**EXHIBIT 1**

**CITY OF MURRIETA  
NON TAX REVENUES VERSUS COSTS  
WORKSHEET #1  
2025/26**

**NonTax Revenues:**

Licenses and Permits	\$	1,945,100	
Intergovernmental		5,676,400	
Charges for Services		6,461,590	
Use of Money & Property		653,900	
Fines & Forfeitures		400,250	
Other Revenue		1,238,718	
<b>Total Non Tax Revenues</b>			\$ 16,375,958

**COSTS TO PROVIDE SERVICES:**

General Fund	\$	70,730,030	
Measure T		16,858,859	
Public Safety-Fire		25,377,020	
Community Services		5,460,111	
Local Zones		3,631,746	
Lighting & Landscaping Districts		5,330,416	
Library		3,412,550	
Traffic Safety		14,050	
Crime Prevention		134,130	
<b>Total Costs to Provide Services</b>			\$ 130,948,912

NonTax Revenues in Excess of (Less Than) Costs to Provide Services \$ (114,572,954)

Non Tax Revenues are less than the costs to provide services,  
no excess is included in proceeds of taxes on worksheet #2.

**CITY OF MURRIETA**  
**CALCULATION OF PROCEEDS OF TAXES**  
**WORKSHEET #2**  
**2025/26**

**BUDGETED PROCEEDS OF TAXES:**

Property tax	\$	33,954,700	
Assessments		11,655,660	
Sales tax		55,071,017	
Transient Occupancy Tax		2,663,600	
Business License tax		1,281,500	
Prop Tax in Lieu of Vehicle License		11,555,300	
Motor Vehicle License fees		5,386,800	
Franchise tax		162,500	
Property transfer tax		710,100	
Subtotal	\$	122,441,177	To worksheet #3
Interest earnings on proceeds of taxes		4,793,933	From worksheet #3
Total proceeds of taxes		127,235,110	To worksheet #4
Non-proceeds of taxes		17,017,125	
Total budgeted revenue	\$	144,252,235	

**CITY OF MURRIETA  
INTEREST EARNINGS PRODUCED BY TAXES  
WORKSHEET #3  
2025/26**

Proceeds of taxes excluding interest	\$	122,441,177	From worksheet #2
Total revenues	\$	138,817,135	
Percent applicable to proceeds of taxes		88.20%	
Total interest		<u>5,435,100</u>	
Interest applicable to proceeds of taxes	\$	<u><u>4,793,933</u></u>	To worksheet #2

**CITY OF MURRIETA  
APPROPRIATIONS SUBJECT TO LIMITATION  
WORKSHEET #4  
2025/26**

Appropriation Limit	<u>\$ 266,134,260</u>	From worksheet #6
Appropriations subject to the limit	<u>127,235,110</u>	From worksheet #2
Amount under the appropriation limit	<u><u>\$ 138,899,150</u></u>	.

**CITY OF MURRIETA  
POPULATION INCREASES  
WORKSHEET #5  
2025/26**

City of Murrieta Population January 1, 2024	111,299	
City of Murrieta Population January 1, 2025	111,789	
Percent increase	0.44%	To worksheet #6

<p style="text-align: center;"><b>CITY OF MURRIETA</b>  <b>COMPUTATION OF APPROPRIATION LIMIT</b>  <b>WORKSHEET #6</b>  <b>2025/26</b></p>
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2024/25 Limit		\$	248,936,865
Add: Change CCPI		6.44%	<u>16,031,534</u>
	Subtotal	\$	<u>264,968,399</u>
Add: Population Increase of (from worksheet #5)		0.44%	<u>1,165,861</u>
	Total	\$	<u><u>266,134,260</u></u>



**CITY OF MURRIETA  
COMPUTATION OF APPROPRIATION LIMIT  
WORKSHEET #7  
2025/26**

Calculation of percent increase in the assessment roll from the addition of local, non-residential construction

Source: Riverside County Assessor: Proposition 111 Data Report

	Roll Amount	
2024-25 Secured Roll	19,065,273,355	
2023-24 Secured Roll	17,961,140,059	
	<u>1,104,133,296</u>	(A)
2024-25 Non-Residential New Construction	87,499,300	
2023-24 Non-Residential New Construction	76,188,317	
	<u>11,310,983</u>	(B)

Percent increase (decrease)	1.02% (B) / (A)
Annual Adjustment Factor	1.0102

**CITY OF MURRIETA  
COMPUTATION OF APPROPRIATION LIMIT  
WORKSHEET #8  
2025/26**

Annual Adjustment Factor

Based on the actual data, the four alternative adjustment factors are as follows:

1.0644	x	1.0027	1.0672739
1.0644	x	1.0044	1.0690834
1.0102	x	1.0027	1.0129719
1.0102	x	1.0044	1.0146893

**CITY OF MURRIETA  
COMPUTATION OF APPROPRIATION LIMIT  
WORKSHEET #9  
2025/26**

Calculation of the Fiscal Year 2025/26 Limit

Prior year FY 2024/25 Limit	\$ 248,936,865
Recommended Adjustment Factor (Largest Allowable Increase)	<u>1.0690834</u>
New FY 2025/26 Limit	<u><u>\$266,134,260</u></u>