

**CITY OF PORTOLA**  
APPROPRIATIONS LIMIT DOCUMENTATION  
FISCAL YEAR 2026/27

**Gann Limit Calculation**

2025/26 Limit: \$2,763,948.94

Adjustment Factors:

- (1) Population converted to ratio     -.984
- (2) Per Captia Cost of living ratio    1.0495

Total Adjustment Factor: 1.032708

**2026/27 Limit \$2,854,352.18**