



**ADMINISTRATIVE SERVICES**

1825 STRAND WAY  
CORONADO, CA 92118

CITY HALL  
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May 20, 2014

**City of Coronado's Fiscal Year 2014-2015 GANN Appropriations Limit**

Each year, the Coronado City Council establishes by resolution, its appropriation limit, commonly referred to as the "GANN Limit", for the upcoming fiscal year pursuant to Article XIII B of the California Constitution.

The following Exhibit 1 is the calculation of the Fiscal Year 2014-2015 \$47.5M appropriations limit.

Exhibit 2 presents detailed information utilized in determining fiscal year 2014-2015 revenue allocations necessary for the appropriation calculation. The State of California Department of Finance provides the necessary consumer price index and population change data used in the calculation.

**Exhibit 1**

**City of Coronado Appropriations Limit  
And Appropriations Subject to Limit**

<b>FY 2013-14 Appropriation Limit</b>				<b>\$ 47,070,845</b>
A. Change in California Per Capital Cost of Living (Converted to a Ratio)			0.99770	
B. Greater of the Change in Population (Converted to a Ratio)				
City of Coronado 0.73%:	1.00730			
County of San Diego 1.23%:	1.01230		<u>1.01230</u>	
Compound Adjustment Factor = (A multiplied by B)				1.009972
<b>FY 2014-15 Appropriations Limit</b>				<b>47,540,222</b>
<b>Estimated Appropriation Subject to Limit:</b>				<b>40,232,480</b>
<b>Under Maximum Appropriation Limit</b>				<b><u><u>\$ 7,307,742</u></u></b>

**Exhibit 2**

**City of Coronado Prop 4 Appropriation Limit  
Applied to FY 2014-15 Budget**

**Non Proceeds of Taxes**

**Other Fees:**

Franchise & PEG Fees 907,000

**Licenses & Permits:**

Animal 7,000

Parking Meter Collections 275,000

Building Inspection 500,000

P/M/E Permits 50,000

Other Permits & Licenses 43,300

Sewer Connection Permits 30,000

**Fines Forfeits & Penalties:**

Vehicle, Parking & Library Fines 434,000

**Use of Money & Property:**

Rental Income Gen & Golf 2,070,000

**Charges for Services:**

Administration Reimbursements 656,100

Ambulance Service 600,000

Vehicle Storage Release Fees 8,000

Community Development Fees 50,000

Plan Check 455,000

Digital Scanning Fees 10,000

Public Transportation Fee 7,000

Recreational Programs 2,082,500

Solid Waste & Recycling 281,300

Golf Course Fees 2,817,000

Wastewater Charges 4,358,100

Storm Drain Charges 559,900

Library Audio Visual Rental Fees 55,000

Miscellaneous Charges 43,000

**Intergovernmental:**

POST 12,500

State-Gas Tax 2106 105,000

State-Gas Tax 2105 130,000

State-Gas Tax 2107 159,000

State-Gas Tax 2107.5 6,000

County-Transnet 558,000

DEA, CAMG, SLESF, CLEEP 131,000

CA Recycling 6,500

Hwy User Tax II 282,000

Miscellaneous Intergovernmental 15,000

**Other:**

Donations 41,300

Miscellaneous Revenue 107,000

**Reimbursements:**

Port District Reimbursement 1,041,000

Miscellaneous & Other Reimb 329,500

Insurance 50,000

Transportation 152,700

Sub Total Non Taxes 19,425,700

**City of Coronado Prop 4 Appropriation Limit  
Applied to FY 2014-15 Budget**

<b>Proceeds of Taxes</b>	
<b>Property &amp; Other Taxes:</b>	
Property Taxes	23,587,000
Sales & Use, Prop 172 Taxes	3,200,000
Transfer Tax	275,000
TOT & CTID	12,773,300
Business License Taxes	135,000
Subtotal - Taxes	<u>39,970,300</u>
<b>Total Non-Taxes &amp; Taxes</b>	<u>59,396,000</u>
<b>Allocate Interest Based on Ratios</b>	
Non Taxes	127,420
Taxes	<u>262,180</u>
<b>Total Interest</b>	<u>389,600</u>
<b>Total Revenue</b>	<u><u>59,785,600</u></u>
<b>Summary</b>	
Non Proceeds of Taxes	19,553,120
Proceeds of Taxes	<u>40,232,480</u>
<b>Total Revenues per FY 2014-15 Budget</b>	<u><u>59,785,600</u></u>
<b>Determine Appropriation Limit</b>	
Consumer Price Index California- Conv Ratio	-0.23000%
Population % Change - County	1.230%
FY 2013-14 Appropriations Limit	47,070,845
Increase CPI * Population Change	<u>1.0099717</u>
Maximum 2014-15 Appropriation Limit	47,540,222
Less Proceeds of Taxes	<u>(40,232,480)</u>
<b>Under Maximum Appropriation Limit</b>	<u><u>7,307,742</u></u>