



ADMINISTRATIVE SERVICES

1825 STRAND WAY  
CORONADO, CA 92118

CITY HALL  
(619) 522-7300

May 19, 2015

**City of Coronado's Fiscal Year 2015-2016 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 2015-2016 \$49.9M appropriations limit.

Exhibit 2 presents detailed information utilized in determining fiscal year 2015-2016 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 3 presents a ten-year history of the GANN appropriation limit, including the price and population adjustment factors.

**Exhibit 1**

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

<b>FY 2014-15 Appropriation Limit</b>		\$	47,540,222
A. Change in California Per Capital Cost of Living (Converted to a Ratio)			1.03820
B. Greater of the Change in Population (Converted to a Ratio)			
City of Coronado 0.47%:	1.00470		
County of San Diego 1.18%:	1.01180		<u>1.01180</u>
Compound Adjustment Factor = (A multiplied by B)			1.050451
<b>FY 2015-16 Appropriations Limit</b>			<b>49,938,662</b>
<b>Estimated Appropriation Subject to Limit:</b>			<b>42,840,262</b>
<b>Under Maximum Appropriation Limit</b>		<b>\$</b>	<b><u>7,098,401</u></b>

**Exhibit 2**

**City of Coronado Prop 4 Appropriation Limit  
Applied to FY 2015-16 Budget**

**Non Proceeds of Taxes**

**Other Fees:**

Franchise & PEG Fees 940,000

**Licenses & Permits:**

Parking Meter Collections 300,000

Building Inspection 600,000

P/M/E Permits 50,000

Other Permits & Licenses 43,300

Sewer Connection Permits 20,000

**Fines Forfeits & Penalties:**

Vehicle, Parking & Library Fines 425,000

**Use of Money & Property:**

Rental Income Gen & Golf 1,807,800

**Charges for Services:**

Administration Reimbursements 656,100

Ambulance Service 550,000

Vehicle Storage Release Fees 31,500

Community Development Fees 50,000

Plan Check 455,000

Digital Scanning Fees 10,000

Public Transportation Fee 7,000

Recreational Programs 2,117,400

Solid Waste & Recycling 281,300

Golf Course Fees 3,108,040

Wastewater Charges 6,013,000

Storm Drain Charges 559,900

Library Audio Visual Rental Fees 45,000

Cultural Arts Charges 9,800

Miscellaneous Charges 40,000

**Intergovernmental:**

Auto Theft Task Force, Abandoned Vehicle 0

POST 7,500

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 646,000

DEA, CAMG, SLESF, CLEEP 130,000

CA Recycling 0

Hwy User Tax II 282,000

SR 75/282 TCR-FED 0

Miscellaneous Intergovernmental 71,902

CDBG 0

**Non Proceeds of Taxes**

**Other:**

Donations 123,800

Miscellaneous Revenue 119,500

Equipment & Property Sales 28,500

Cultural Arts Non-Governmental Sponsorship 42,000

**Reimbursements:**

Hotel Del Coronado 0

Port District Reimbursement 1,041,000

State Reimbursements 0

Miscellaneous & Other Reimb 17,500

Insurance 50,000

Departmental 0

Transportation 152,700

Sub Total Non Taxes 21,232,542

**City of Coronado Prop 4 Appropriation Limit  
Applied to FY 2015-16 Budget**

**Proceeds of Taxes**

Property & Other Taxes	
Property Taxes	24,627,000
Sales & Use, Prop 172 Tax	3,680,000
Transfer Tax	300,000
TOT & CTID	13,810,000
Business License Taxes	135,000
From Other Agencies	
State Trailer Coach License	0
State Off Hwy Motor Vehic	0
State Motor Vehicle Fees	<u>0</u>
Subtotal - Taxes	<u>42,552,000</u>

**Total Non-Taxes & Taxes** 63,784,542

**Allocate Interest Based on Ratios**

Non Taxes	143,836
Taxes	<u>288,262</u>

**Total Interest** 432,098

**Total Revenue** 64,216,640

**Summary**

Non Proceeds of Taxes	21,376,378
Proceeds of Taxes	<u>42,840,262</u>
Total Revenues	64,216,640
Total No Limit Revenues	<u>0</u>
Total Revenues per FY 2015-16 Budget	<u><u>64,216,640</u></u>

**Determine Appropriation Limit**

Consumer Price Index California- Conv Ratio	3.82000%
Population % Change - County	1.180%
FY 2014-15 Appropriations Limit	47,540,222
Increase CPI * Population Change	<u>1.0504508</u>
Maximum 2015-16 Appropriation Limit	49,938,662
Less Proceeds of Taxes (including interest)	<u>-42,840,262</u>
Under Maximum Appropriation Limit	<u><u>7,098,401</u></u>

**Exhibit 3**  
**Ten-Year History of Price and Population Factors & Tax Appropriation Limits**  
**For Fiscal Years 2007 to 2016**

Fiscal Year	Price Adjustment	X	Population Adjustment	=	Total Adjustment	Appropriations Limit
2007	1.0396		1.0094		1.04937	36,444,437
2008	1.0442		1.0122		1.05694	38,519,556
2009	1.0429		1.0134		1.05687	40,710,350
2010	1.0062		1.0126		1.01888	41,478,885
2011	0.9746		1.0164		0.99058	41,088,297
2012	1.0251		1.0072		1.03248	42,422,874
2013	1.0377		1.0091		1.04714	44,422,819
2014	1.0512		1.0080		1.05961	47,070,845
2015	0.9977		1.0123		1.00997	47,540,222
2016	1.0382		1.0118		1.05045	49,938,662