

(R-81-2320)

RESOLUTION NUMBER R- 254569

JUN 30 1981

Adopted on JUN 30 1981

WHEREAS, in November, 1979, the California voters approved a constitutional amendment (Proposition 4) which added Article XIII B to the California Constitution; and

WHEREAS, in 1980, the State Legislature added Division 9 to Title 1 of the California Government Code (commencing with Section 7900) to implement Article XIII B; and

WHEREAS, said Government Code sections require the governing body of each local jurisdiction in California to establish, by resolution, tax appropriations limits for fiscal years 1981 and 1982; and

WHEREAS, the FY 1982 limit must be established prior to July 1, 1982, the first day of the fiscal year; and

WHEREAS, Section 7910 of the Government Code requires that the documentation used to determine the City's tax appropriations limits be made available to the public fifteen (15) days prior to the Council meeting at which the tax appropriations limits resolution is to be considered; NOW, THEREFORE,

BE IT RESOLVED, by the Council of the City of San Diego, that pursuant to the authority of California Government Code, Division 9, Title 1 (Sections 7900 et seq.) there is hereby established the following tax appropriations limits for The City of San Diego:

Fiscal Year 1981 -- \$165,545,701

Fiscal Year 1982 -- \$185,145,784

BE IT FURTHER RESOLVED, that this Council hereby declares that, pursuant to the requirements of Section 7910 of the California Government Code, the

documentation upon which the tax appropriations limits herein established have been determined, which is attached hereto as Exhibit A, has been made available for public information and review at the Office of the City Clerk since June 5, 1981.

APPROVED: John W. Witt, City Attorney

By Jack Katz
Jack Katz
Chief Deputy City Attorney

JK:lco:
6/4/81
Or.Dept:Fin.Mgmt.
Form=r-81-2320

CITY OF SAN DIEGO
RECOMMENDED TAX APPROPRIATIONS LIMITS FOR
FISCAL YEARS 1981 AND 1982

FY 1979 Gann Base	\$127,108,186
FY 79-80 Adjustment Factor:	13.35%
FY 80-81 Adjustment Factor:	14.90%
FY 1981 Appropriations Limit	\$165,545,701 ¹
FY 81-82 Adjustment Factor:	11.84%
FY 1982 Appropriations Limit	\$185,145,784 ²

-
- ¹ Estimated tax appropriations for FY 1981 are \$157.4 million.
² Estimated tax appropriations for FY 1982 are \$171.1 million.

00934

EXHIBIT "A"
R- 254569

CITY OF SAN DIEGO

WORKSHEET FOR PERMITTED GROWTH IN TAX APPROPRIATIONS

I. Calculation of Permitted Growth for City Tax Appropriations
in FY 1981

A. FY 1980 Adjustment

1. U.S. Consumer Price Index (CPI) change*10.17%
2. Civilian population change for City of San Diego..... 2.89%
3. CPI change converted to an adjustment factor: $\frac{10.17 + 100.00}{100.00} = 1.1017$
4. Civilian population change converted to an adjustment factor: $\frac{2.89 + 100.00}{100.00} = 1.0289$
5. Calculation, FY 1980 adjustment: $(1.1017)(1.0289) = 1.1335$

B. FY 1981 Limit

1. Per capita income change* 12.11%
2. Civilian population change for City of San Diego..... 2.49%
3. Per capita income change converted to an adjustment factor: $\frac{12.11 + 100.00}{100.00} = 1.1211$
4. Civilian population change converted to an adjustment factor: $\frac{2.49 + 100.00}{100.00} = 1.0249$
5. Calculation, FY 1981 adjustment: $(1.1211)(1.0249) = 1.1490$
6. Calculation, FY 1979-FY 1981 adjustment: $(1.1335)(1.1490) = 1.3024$

* Article XIII B of the California Constitution, as implemented by SB 1352 of 1980, specifies that the lower of two price changes (i.e., either the U.S. March to March percent change in Consumer Price Index (CPI) or the fourth quarter to fourth quarter percent change in per capita personal income) must be used to calculate the permitted growth for tax appropriations.

R-254569
00335

- 7. Two-year adjustment converted to percent: $(1.3024)(100.00) - 100.00 = 30.24$
- 8. Permitted growth for the City's FY 1981 tax appropriations over the City's FY 1979 Gann base = 30.24%

II. Calculation of Permitted Growth for City Tax Appropriations in FY 1982

- A. Two-Year Adjustment (IB, line 6)..... 1.3024
- B. FY 1982 Limit
 - 1. Per capita income change* 9.12%
 - 2. Civilian population change for City of San Diego..... 2.49%
 - 3. Per capita income change converted to an adjustment factor: $\frac{9.12 + 100.00}{100.00} = 1.0912$
 - 4. Civilian population change converted to an adjustment factor: $\frac{2.49 + 100.00}{100.00} = 1.0249$
 - 5. Calculation, FY 1982 adjustment: $(1.0912)(1.0249) = 1.1184$
 - 6. Calculation, three-year adjustment: $(1.3024)(1.1184) = 1.4566$
 - 7. Three-year adjustment converted to percent: $(1.4566)(100.00) - 100.00 = 45.66$
 - 8. Permitted growth for the City's FY 1981 appropriations over the City's FY 1979 Gann base: = 45.66%

* Article XIII B of the California Constitution, as implemented by SB 1352 of 1980, specifies that the lower of two price changes (i.e., either the U.S. March to March percent change in Consumer Price Index (CPI) or the fourth quarter to fourth quarter percent change in per capita personal income) must be used to calculate the permitted growth for tax appropriations.

00936

R- 254569

CITY OF SAN DIEGO
FY 1979 GANN BASE

Tax Carry-over From FY 1978 to FY 1979	\$ 17,050,424
Property Tax	27,792,847
Franchise Fees	8,617,400
City Sales and Use Tax	41,941,200
Property Transfer Tax	1,385,800
Transient Occupancy Tax	6,879,815
Business License and Permit Fees	1,414,800
Other License and Permit Fees	55,000
Interest Earnings on Tax Revenues	2,528,066
Interest on Retirement Trust Fund	540,000
State Motor Vehicle License Fees	10,829,700
Trailer Coach License Fees	130,500
Highway Carriers In Lieu Tax	106,000
State Alcoholic Beverage License Fees	539,800
Cigarette Tax	3,030,400
State Surplus Allocation	8,243,000
Parkade Parking Fees	<u>304,454</u>
Total Tax Revenue Appropriated in FY 1979	\$131,389,206
Less: Property Tax Appropriated for General Obligation Bond Interest and Redemption	3,419,829
Less: Property Tax Appropriated for Zoologi- cal Exhibits Fund	724,230
Less: City Sales and Use Tax Appropriated for Stadium Bond Interest and Redemption	<u>136,961</u>
FY 1979 GANN BASE	<u><u>\$127,108,186</u></u>

00937

R - 254569

CITY OF SAN DIEGO
REGULATORY LICENSES, USER FEES AND CHARGES
TO ASSOCIATED COSTS FOR FISCAL YEAR 1979

<u>TYPE OF LICENSES AND FEES</u>	<u>REGULATORY LICENSES, USER FEES AND CHARGES</u>	<u>ASSOCIATED COSTS</u>	<u>FEES IN EXCESS OF ASSOCIATED COSTS</u>
Election Fees	\$ 5,161	\$ 61,679	\$ -0-
Planning Fees	492,250	1,401,089	-0-
Environmental Fees	62,225	326,009	-0-
Other Miscellaneous Fees	9,941	9,941 E	-0-
Regulatory Licenses (Vice)	518,170	750,497	-0-
Ambulance Services	219,735	935,818	-0-
Other Police Service Charges	238,607	1,043,363 E	-0-
Building Permit/Plan Check Fees	3,325,811	3,453,821	-0-
Engineering Inspection/Processing	812,444	2,357,832	-0-
Golf Fees	952,272	1,143,099	-0-
Lake User Fees	552,987	641,423	-0-
Pool Use Fees	115,361	647,631	-0-
Recreation - Special Programs	104,415	1,215,201	-0-
Refuse Disposal Fees	946,085	3,704,486	-0-
Airport Landing/Parking Fees	31,703	354,530	-0-
Cemetery-Grave Openning, Liners, Vaults, Foundations and Removals	187,906	437,959	-0-
Park Service District Fee	1,875,290	1,875,290 E	-0-
Parking Meter Revenue	740,076	873,668	-0-
Stadium Parking Fees	864,049	864,049 E	-0-
Parkade Parking Fees	497,985	193,531	304,454

E Cost Plus Estimate or Estimate

Prepared by:
Office of City Auditor and Comptroller
RWL:mp
06/01/81

R- 254569
00938

Passed and adopted by the Council of The City of San Diego on JUN 30 1981,
 by the following vote:

Councilmen	Yeas	Nays	Not Present	Ineligible
Bill Mitchell	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bill Cleator	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Golding	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Leon L. Williams	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fred Schnaubelt	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Mike Gotch	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Dick Murphy	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Lucy Killea	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor Pete Wilson	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

AUTHENTICATED BY:

PETE WILSON
 Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR
 City Clerk of The City of San Diego, California.

By *Barbara Benidge* Deputy.

(Seal)

Office of the City Clerk, San Diego, California

Resolution Number R-254569 Adopted JUN 30 1981