

(R-86-2564)

RESOLUTION NUMBER R- 266112

ADOPTED ON JUN 30 1986

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

WHEREAS, said Government Code sections require the governing body of each local jurisdiction in California to establish, by resolution, tax appropriation limit for the following fiscal year predicated upon the appropriations limit for the prior fiscal year multiplied by a determinable factor; and

WHEREAS, the FY 1986 limit was established by Resolution No. R-263534 on June 25, 1985; and

WHEREAS, section 7910 of the Government Code requires that the documentation used to determine the City's tax appropriations limit be made available to the public fifteen (15) days prior to the Council meeting at which the tax appropriations limit 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 limit for The City of San Diego:

Adjusted Fiscal Year 1986                      \$233,945,779  
appropriations limitation

Established for Fiscal Year 1987    \$246,664,692

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 limit herein established has 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 13, 1986.

APPROVED: JOHN W. WITT, City Attorney

By   
Jack Katz, Chief Deputy

JK:smm  
6/17/86  
Or.Dept:Fin.Mgt.  
R-86-2564  
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CITY OF SAN DIEGO

SUMMARY OF APPROPRIATIONS LIMITS, ADJUSTMENTS,  
AND APPROPRIATIONS SUBJECT TO LIMITATION  
FY 1985, 1986, and 1987

FY 1985 appropriations limit .....	\$ 220,391,690
Adjustment for transfers in financial responsibility to regulatory licenses, user fees and charges .....	\$ 2,869,019
Adjusted FY 1985 appropriations limit .....	\$ 217,522,671
FY 1985 adjusted appropriations subject to limitation .....	\$ 197,414,484
FY 1986 appropriations limit .....	\$ 233,945,779
FY 1987 appropriations limit .....	\$ 246,664,692

HISTORY OF GANN LIMIT ADJUSTMENTS  
FOR CHANGES IN POPULATION, INFLATION,  
AND SPECIAL ADJUSTMENTS  
FY 1979 to FY 1987

adjustment from fiscal year	to fiscal year	CPI-U/ PCI adj.*	Pop. adj.	Total adj.	Special Adjustments
1979	1980	10.17%	2.89%	13.35%	\$ 0
1980	1981	12.11	2.49	14.90	0
1981	1982	9.12	2.49	11.84	0
1982	1983	6.79	2.40	9.35	0
1983	1984	2.35	2.13	4.53	0
1984	1985	4.74	2.85	7.73	0
1985	1986	3.74	2.32	6.15	0
1986	1987	2.30	3.06**	5.43	15,657***

Year	Gann Limit
1979	\$ 122,874,031
1980	139,277,714
1981	160,030,094
1982	178,977,657
1983	195,712,067
1984	204,577,824
1985	220,391,690
1986	233,945,779
1987	246,664,692

\* The tax appropriations limit is adjusted by the annual change in the U.S. CPI-U index or California per capita personal income, whichever is less.

\*\* Including an adjustment from the California State Dept. of Finance for an earlier misestimate of illegal aliens residing in the City of San Diego.

\*\*\*Article XIII B permits adjustments in the Gann limit to take place in the event of a shift in the financial responsibility among local government entities. The adjustments to the Fiscal Year 1987 Gann limit are as follows:

Otay Valley/Palm Avenue Reorganization	\$ - 9,417
Palomar/Bay Boulevard Reorganization	- 1,669
Flood Control District Act of 1984	+26,743
	=====
	\$ 15,657

ADJUSTMENTS TO THE GANN LIMIT FOR  
TRANSFERS OF FINANCIAL RESPONSIBILITY  
TO USER FEES

fiscal year 1985

	1979 Assoc. Cost	1979 User Fee Revenue	1979 Dollar amt. allocated from other sources
Refuse Disposal	\$ 2,871,592	\$ 946,085	\$ 1,925,507
Building Inspection	3,502,576	3,325,548	177,028
Regulatory Licenses	1,414,133	421,021	993,112
Other Police Services	638,168	238,608	399,560
Recreation Services	3,492,663	1,744,582	1,748,081
Fire/Paramedic Services	1,256,255	266,830	989,425
Election Services	100,515	5,161	95,354
Planning Services	1,915,116	554,475	1,360,641
Engineering Insp./Processing	3,431,981	1,535,281	1,896,700

	1985 Assoc. Cost	1985 User Fee Revenue	1985 Dollar amt. allocated from other sources
Refuse Disposal	\$ 4,482,276	\$ 3,261,823	\$ 1,220,453
Building Inspection	0	0	0
Regulatory Licenses	2,308,561	929,254	1,379,307
Other Police Services	660,229	293,499	366,730
Recreation Services	3,869,275	2,410,155	1,459,120
Fire/Paramedic Services	4,260,742	2,195,606	2,065,135
Election Services	251,303	13,281	235,022
Planning Services	5,177,105	1,093,846	4,083,259
Engineering Insp./Processing	6,650,805	2,201,080	4,449,726

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ADJUSTMENTS TO THE GANN LIMIT FOR  
 TRANSFERS OF FINANCIAL RESPONSIBILITY  
 TO USER FEES

fiscal year 1985

	\$ change in subsidy 1979-1985	\$ increase in service level	\$ adj. for enterprised programs	\$ downward adj. to Gann Limit
Refuse Disposal	-1,785,076	n.a.	n.a.	- 1,785,076
Building Inspection	0	n.a.	- 317,526	- 317,526
Regulatory Licenses	- 241,941	n.a.	n.a.	- 241,941
Other Police Services	- 46,642	n.a.	n.a.	- 46,642
Recreation Services	- 477,456	n.a.	n.a.	- 477,456
Fire/Paramedic Services	-1,290,620	2,007,465	n.a.	0
Election Services	- 378	n.a.	n.a.	- 378
Planning Services	405,058	n.a.	n.a.	0
Engineering Insp./Proc.	774,128	n.a.	n.a.	0
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TOTAL DOWNWARD ADJ. TO THE GANN LIMIT				- 2,869,019

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CALCULATION OF INTEREST EARNINGS  
ATTRIBUTABLE TO PROCEEDS OF TAXES

FY 1985

NET COMBINED BUDGET		552,080,684
LESS:		
Water Utilities Funds	114,564,586	
CIP Water Utilities	16,166,974	
CIP Sewer	19,444,798	
Airport Funds	1,677,798	
Police Decentralization	27,909	
Gas Tax Fund	2,230,897	
Interest Earnings	16,148,708	
Retirement Interest	1,152,241	
Park Service District Funds	2,522,475	
Interest on T/A Notes	3,529,852	
Total reductions		197,536,238
Tax and Non-tax Revenues		354,544,446
PROCEEDS OF TAXES		
Property Taxes	67,509,267	
Property Transfer Tax	2,394,465	
TOT	17,361,655	
Sales Tax	75,014,211	
Cigarette Tax	2,887,597	
MVL Fees	22,276,754	
TCL Fees	105,916	
Business Licenses	1,964,482	
Bicycle Licenses	18,712	
Taxicab Licenses	11,269	
Other Business Licenses	65,297	
Bench Advertising	14,984	
Supplemental Subvention	987,542	
Total Proceeds of Taxes		190,612,151
Percentage of Proceeds of Taxes in Tax and Non-Tax Revenues *		.537625544978

\* Tax and non-tax revenues net of enterprise funds, Gas Tax Fund, Police Decentralization Fund, Park Service District Fund, and interest earnings.

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R-266112

CALCULATION OF INTEREST EARNINGS  
ATTRIBUTABLE TO PROCEEDS OF TAXES

INTEREST EARNINGS		
General Government	16,148,708	
Retirement Interest	1,152,241	
Public Trans. Res. Fund	27,882	
Environmental Growth Fund	274,788	
Total Interest Earnings		17,603,619
Interest Earnings Attributable to Proceeds of Taxes		9,464,155
Excess Interest on T/A Notes		1,409,914
Total Interest Attributable to Proceeds of Taxes		10,874,069



CALCULATION OF APPROPRIATIONS SUBJECT TO LIMITATION

Property Tax	67,509,267	
Property Transfer Tax	2,394,465	
Sales Tax	75,014,211	
TOT	17,361,655	
Business Licenses	1,964,482	
Bicycle Licenses	18,712	
Taxicab Licenses	11,269	
Other Business Licenses	65,297	
Bench Advertising	14,984	
Cigarette Tax	2,887,597	
MVL Fees	22,276,754	
TCL Fees	105,916	
Supplemental Subvention	987,542	
Interest	10,874,069	
 Unadjusted Appropriations Subject to Limitation		 201,486,220
 LESS:		
Environmental Growth Fund		
Bond Interest and Redemption		3,834,771
Space Theatre Debt Service		236,965
 Adjusted Appropriations Subject to Limitation		 197,414,484

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JUN 30 1986

Passed and adopted by the Council of The City of San Diego on .....  
by the following vote:

Councilmen	Yeas	Nays	Not Present	Ineligible
Abbe Wolfsheimer	<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"/>
Gloria McColl	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
William Jones	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Struiksma	<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"/>
Judy McCarty	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Uvaldo Martinez	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Mayor	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> VACANT

AUTHENTICATED BY:

ED STRUIKSMA

Deputy Mayor of The City of San Diego, California.

CHARLES G. ABDELNOUR

City Clerk of The City of San Diego, California.

By *Ellen Board*, Deputy.

(Seal)

Office of the City Clerk, San Diego, California

Resolution *R-266112* JUN 30 1986  
Number ..... Adopted.....

RECEIVED  
CITY CLERK'S OFFICE  
1980 JUN 18 PM 1:10  
SAN DIEGO, CALIF.



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