

Worksheet #1 Proceeds of Taxes

City **LAKE ELSINORE**

FY **18-19**

	a	b	c
Revenue Source	Proceeds of Taxes	Non-Proceeds of Taxes	Total
Taxes			
Property Tax	7,904,450		7,904,450
Sales and Use Tax	10,139,420		10,139,420
Transactions and Use Tax			-
Business License Tax	350,000		350,000
Utility User Tax			-
Transient Occupancy Tax	575,000		575,000
Documentary or Real Property Transfer Taxes	350,000		350,000
Parcel Taxes			-
Other Taxes	47,580		47,580
Fees from Worksheet #2 =>	7,389,160	-	7,389,160
Benefit Assessments		4,142,400	4,142,400
Franchises (Cable/Video, Solid Waste, Electric/Gas, etc.)		2,530,600	2,530,600
Fines, Forfeitures and Penalties		1,162,110	1,162,110
Rents, Royalties and Concessions		810,980	810,980
Gifts			-
Licenses and Permits			
<i>Include regulatory licenses and permits as regulatory fees in Worksheet 2.</i>			
<i>Include public property, facility or equipment rental licenses/permits in "rents" above.</i>			
<i>Include business license taxes in "taxes" above.</i>			
From State			
Motor Vehicle License Fee	33,000		33,000
Homeowners Property Tax Relief Reimb.	30,000		30,000
Williamson Act			-
Motor Vehicle Fuel (gasoline) Tax		800,000	800,000
Proposition 42 Gasoline Sales Tax			-
Citizens Option for Public Safety (COPS)			-
Proposition 172 Public Safety Sales Tax		398,610	398,610
State Mandate Reimbursements	38,500		38,500
Other discretionary state grants and aid	73,120		73,120
Other non-discretionary state grants and aid			-
Repealed Subventions			
Criminal Justice Fee (Booking Fee) Relief			-
Discretionary Local Assistance (1999-00, 2000-01)			-
Police Technology Grants (CLEEP)			-
Liquor License Fees			-
Highway Carriers Uniform Business Tax			-
Financial Aid to Local Agencies			-
Business Inventory Exemption Reimbursement			-
Trailer Coach / Mobile Home VLF			-
1978-79 Bailout Funds			-
Other Governments			
Federal General Revenue Sharing			-
Federal CDBG			-
Housing (HUD)			-
Disaster Reimbursement			-
Other		6,759,440	6,759,440
Other Miscellaneous			
Sale of property (See "Qualified Capital Outlays")			-
Interfund transfers			-
	To Worksheet 4		
1 Sub-Total non-interest revenues	26,930,230	16,604,140	43,534,370
2 Interest Earnings from Worksheet #4 =>	95,883	59,117	155,000
3 Reserve Withdrawals			-
	To Worksheet 8		
4 Total	27,026,113	16,663,257	43,689,370
Total revenue plus reserve withdrawals (1c + 3c)			To Worksheet 4 43,534,370

Worksheet #2

Regulatory Fees, User Fees & Charges

City **LAKE ELSINORE**

FY **18-19**

	a	i	ii	b=i+ii	c=b-a	d
<u>Program Area</u>	<u>Fee Revenue</u>	<u>Direct Costs</u>	<u>Allocated Overhead</u>	<u>Total Costs</u>	<u>Costs minus Revenues</u>	<u>Revs > Costs? C=negative</u>
1 General Gov't - Management/Support	624,210			-	(624,210)	624,210
2 Police - Law Enforcement	166,000			-	(166,000)	166,000
3 Transportation - Public Works	2,256,280			-	(2,256,280)	2,256,280
4 Planning and Development	1,239,950			-	(1,239,950)	1,239,950
5 Building, Construction and Fire Safety	2,744,670			-	(2,744,670)	2,744,670
6 Parks and Recreation, museums, etc.	358,050			-	(358,050)	358,050
7 Water				-	-	-
8 Sewer				-	-	-
9 Solid Waste				-	-	-
10 Other				-	-	-
11				-	-	-
12				-	-	-
13				-	-	-
14				-	-	-
15				-	-	-

Proceeds of Taxes => 7,389,160
 To Worksheet 1
 = sum of column d

Non-Proceeds of taxes => -
 To Worksheet 1
 =sum of column a minus d16

Do not include: rents, entrance fees, royalties, concessions, franchises, fines, forfeitures, penalties, or assessments on real property.

Worksheet #3 Excluded Appropriations

City LAKE ELSINORE

FY 18-19

Amount

Court Orders

sub-total -

Federal Mandates

sub-total -

Qualified Capital Outlay

sub-total -

Qualified Debt Service

sub-total -

Total Exclusions

To Worksheets 4 and 8

-

Worksheet #4 Interest Allocation

City **LAKE ELSINORE**

FY **18-19**

	<u>Amount</u>	<u>Source</u>
a) Non-interest Tax Proceeds	26,930,230	from Worksheet #1
b) Minus Exclusions	-	from Worksheet #3
c) Net invested proceeds from taxes	26,930,230	a-b
d) Total revenue plus reserve withdrawals	43,534,370	from Worksheet #1
e) Proceeds of taxes as a percentage of revenues	0.618596984	c / d
	To Worksheet 1	
f) Interest earnings - Total	155,000	
	To Worksheet 1	
g) Amount of interest earned from "proceeds of taxes"	95,883	e * f

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Worksheet #5 Population Changes

City **LAKE ELSINORE**

<u>For</u> <u>Fiscal Year</u>	<u>Jan 1</u>	<u>City</u> <u>Population</u>	<u>Countywide</u> <u>Population</u>	<u>Jan 1</u>	<u>City</u> <u>Population</u>	<u>Countywide</u> <u>Population</u>	<u>City %</u> <u>Change</u>	<u>County %</u> <u>Change</u>
1986-87	1985			1986				
1987-88	1986	-	-	1987				
1988-89	1987	-	-	1988				
1989-90	1988	-	-	1989				
1990-91	1989	-	-	1990				
1991-92	1990	-	-	1991				
1992-93	1991	-	-	1992				
1993-94	1992	-	-	1993				
1994-95	1993	-	-	1994				
1995-96	1994	-	-	1995				
1996-97	1995	-	-	1996				
1997-98	1996	-	-	1997				
1998-99	1997	-	-	1998				
1999-00	1998	-	-	1999				
2000-01	1999	-	-	2000				
2001-02	2000	-	-	2001				
2002-03	2001	-	-	2002				
2003-04	2002	-	-	2003				
2004-05	2003	-	-	2004				
2005-06	2004	-	-	2005				
2006-07	2005	-	-	2006				
2007-08	2006	-	-	2007				
2008-09	2007	-	-	2008	49,856			
2009-10	2008	49,856	-	2009	50,324		0.9%	
2010-11	2009	50,324	-	2010	51,445		2.2%	
2011-12	2010	51,445	-	2011	52,149		1.4%	
2012-13	2011	52,149	-	2012	53,038		1.7%	
2013-14	2012	53,038	-	2013	55,299		4.3%	
2014-15	2013	55,299	-	2014	56,543		2.2%	
2015-16	2014	56,543	-	2015	58,997		4.3%	
2016-17	2015	58,997	-	2016	60,731		2.9%	
2017-18	2016	60,731	-	2017	62,342		2.7%	
2018-19	2017	62,342	-	2018	63,365		1.6%	
2019-20	2018	63,365	-	2019			-100.0%	
2020-21	2019	-	-	2020				

Select highest population factor for the year (column e or f) to Worksheet 7

Worksheet #6 Cost of Living Adjustment Factors

City **LAKE ELSINORE**

Factors for Fiscal Year	a		b		c		d
	<u>Percentage</u>		<u>NRAV</u>		<u>AR_{py}</u>		<u>= b ÷ c</u>
	<u>Change in</u>		<u>Dollar Value</u>		<u>Total</u>		
	<u>Per Capita</u>		<u>of New</u>		<u>secured and</u>		
	<u>Personal</u>		<u>Construction in</u>		<u>unsecured</u>		
	<u>Income</u>	<u>published</u>	<u>the jurisdiction</u>	<u>from ...</u>	<u>assessment roll</u>	<u>for ...</u>	<u>Change in</u>
			<u>Source: County</u>		<u>in the jurisdiction</u>		<u>assessment roll</u>
			<u>Assessor</u>		<u>Source: County</u>		<u>due to addition of</u>
					<u>Assessor</u>		<u>local nonresidential</u>
							<u>new construction</u>
	<i>Source: Calif Dept of Finance</i>						
1987-88	3.47%	May 1, 1987		1986 to 1987		1986	
1988-89	4.66%	May 1, 1988		1987 to 1988		1987	
1989-90	5.19%	May 1, 1989		1988 to 1989		1988	
1990-91	4.21%	May 1, 1990		1989 to 1990		1989	
1991-92	4.14%	May 1, 1991		1990 to 1991		1990	
1992-93	-0.64%	May 1, 1992		1991 to 1992		1991	
1993-94	2.72%	May 1, 1993		1992 to 1993		1992	
1994-95	0.71%	May 1, 1994		1993 to 1994		1993	
1995-96	4.72%	May 1, 1995		1994 to 1995		1994	
1996-97	4.67%	May 1, 1996		1995 to 1996		1995	
1997-98	4.67%	May 1, 1997		1996 to 1997		1996	
1998-99	4.15%	May 1, 1998		1997 to 1998		1997	
1999-00	4.53%	May 1, 1999		1998 to 1999		1998	
2000-01	4.91%	May 1, 2000		1999 to 2000		1999	
2001-02	7.82%	May 1, 2001		2000 to 2001		2000	
2002-03	-1.27%	May 1, 2002		2001 to 2002		2001	
2003-04	2.31%	May 1, 2003		2002 to 2003		2002	
2004-05	3.28%	May 1, 2004		2003 to 2004		2003	
2005-06	5.26%	May 1, 2005		2004 to 2005		2004	
2006-07	3.96%	May 1, 2006		2005 to 2006		2005	
2007-08	4.42%	May 1, 2007		2006 to 2007		2006	
2008-09	4.29%	May 1, 2008		2007 to 2008		2007	
2009-10	0.62%	May 1, 2009		2008 to 2009		2008	
2010-11	-2.54%	May 1, 2010		2009 to 2010		2009	
2011-12	2.51%	May 1, 2011		2010 to 2011		2010	
2012-13	3.77%	May 1, 2012		2011 to 2012		2011	
2013-14	5.12%	May 1, 2013		2012 to 2013		2012	
2014-15	-23.00%	May 1, 2014		2013 to 2014		2013	
2015-16	3.82%	May 1, 2015		2014 to 2015		2014	
2016-17	5.37%	May 1, 2016		2015 to 2016		2015	
2017-18	3.69%	May 1, 2017		2016 to 2017		2016	
2018-19	3.67%	May 1, 2018		2017 to 2018		2017	
2019-20		May 1, 2019		2018 to 2019		2018	
2020-21		May 1, 2020		2019 to 2020		2019	

Select highest factor for the year (column a or d) to Worksheet 7

Worksheet #7

Appropriations Limit

City **LAKE ELSINORE**

FY **18-19**

		<u>Amount</u>	<u>Source</u>
a) Prior Year Appropriations Limit		91,689,139	Prior year schedules
b) Adjustment Factors	percent	ratio	
1) Population Change	1.60%	1.016	Select from Worksheet 5
Population in city or county?		city	"city" or "county"
2) Cost of Living	3.67%	1.037	Select from Worksheet 6
State CPI or % New non-residential?		CPI	"CPI" or "%new non-resid AV"
3) Combined adjustment factor		1.053	b1 * b2
c) Adjusted Limit		96,574,996	a * b3
d) Alterations			
Transfer of Financial Responsibility			
Transfer to Fees			
Emergency			
Voter Override			
Total Alterations		-	sum of d
e) Appropriations Limit - Current Year		96,574,996	c + d

Worksheet #8

Appropriations Subject to Limitation

City LAKE ELSINORE

FY 18-19

	Amount	Source
a) Proceeds of Taxes	27,026,113	Worksheet #1
b) Exclusions	-	Worksheet #3
c) Appropriations Subject to Limitation	27,026,113	a-b
d) Appropriations Limit (current year)	96,574,996	Worksheet #7
e) Under (Over) Limit	69,548,884	d-c

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EXHIBIT C1

**CITY OF LAKE ELSINORE
APPROPRIATIONS (GANN) LIMIT
PROCEEDS OF TAX CALCULATION
FISCAL YEAR 2017-18**

REVENUE SOURCE	BUDGETED PROCEEDS OF TAX	BUDGETED NON-PROCEEDS OF TAX	TOTAL REVENUE
TAXES			
Sales (1)	\$ 10,230,112		\$ 10,230,112
Property (2)	7,599,044		7,599,044
Property Transfer Tax	337,486		337,486
Franchise Tax	2,755,808		2,755,808
Other Tax	508,800		508,800
Fire Tax Credit	2,583,134		2,583,134
Special Assessments	3,687,624		3,687,624
FEES			
Fees, Licenses & Permits		\$ 9,038,000	\$ 9,038,000
Intergovernmental		217,935	217,935
Fines & Forfeitures		1,216,491	1,216,491
Reimbursements		3,075,121	3,075,121
Other		1,887,632	1,887,632
Total	27,702,007	15,435,179	\$ 43,137,186
% of Total	64.22%	35.78%	100.00%
Investment Earnings	\$ 70,801	\$ 39,449	\$ 110,251
Adjusted Total	27,772,809	15,474,628	\$ 43,247,437

Revenues are based on FY 2017-18 Proposed Budget.

Notes:

(1) Includes Property Tax In-Lieu of Sales Tax

(2) Includes Property Tax In-Lieu of Vehicle License Fees and Parcel Tax

EXHIBIT C1

**CITY OF LAKE ELSINORE
 APPROPRIATIONS (GANN) LIMIT
 FISCAL YEAR 2017-18**

APPROPRIATIONS SUBJECT TO THE LIMIT

FY 2017-18 Total Revenue*	\$ 43,247,437
Less Non-Proceeds of Tax	15,474,628
A) Total Appropriations Subject to the Limit	<u>\$ 27,772,809</u>

APPROPRIATIONS LIMIT

B) FY 2016-17 Appropriations Limit	86,752,899
C) Change Factor**	
Cost of Living Adjustment - CPI	3.69
Population Adjustment - PA	2.00
Change Factor (CPI x PA)	5.69%
	1.0369
	1.0200
	<u>1.0576</u>
D) Increase (decrease) in Appropriations Limit	<u>\$ 4,936,240</u>
E) FY 2017-18 Appropriations Limit (B x C)	<u>\$ 91,689,139</u>

REMAINING APPROPRIATIONS CAPACITY

(E - A)	<u>\$ 63,916,330</u>
Remaining Capacity as Percent of the FY 2017-18 Appropriations Limit	<u>69.71%</u>

*Revenues are based on FY 2017-18 Proposed Budget.

** State Department of Finance
 Percent of Change in California Per Capita Income
 Percent of Change in City of Lake Elsinore Population

EXHIBIT C1

**CITY OF LAKE ELSINORE
SUMMARY OF ANNUAL APPROPRIATION (GANN) LIMITS**

FISCAL YEAR	COST OF LIVING CHANGE	POPULATION LIMIT	APPROPRIATIONS LIMIT	APPROPRIATIONS SUBJECT TO LIMIT	REMAINING CAPACITY
2009-10	0.62%	1.43%	\$ 61,354,225	\$ -	\$ 61,354,225
2010-11	-2.54%	1.31%	\$ 60,579,153	\$ -	\$ 60,579,153
2011-12	2.51%	2.06%	\$ 63,378,943	\$ 28,740,639	\$ 34,638,304
2012-13	3.77%	1.40%	\$ 66,689,086	\$ 30,767,943	\$ 35,921,143
2013-14	5.12%	4.24%	\$ 73,075,959	\$ 34,802,791	\$ 38,273,168
2014-15	3.77%	2.30%	\$ 74,581,324	\$ 23,076,212	\$ 51,505,112
2015-16	3.82%	3.07%	\$ 79,809,475	\$ 24,438,621	\$ 55,370,854
2016-17	5.37%	3.16%	\$ 86,752,899	\$ 25,958,879	\$ 60,794,020
2017-18	3.69%	2.00%	\$ 91,689,139	\$ 27,772,809	\$ 63,916,330