Worksheet #1

Proceeds of Taxes								
City LAKE ELSINORE		FY 18-19						
	а	b	c					
Revenue Source	Proceeds of Taxes	Non-Proceeds of Taxes	<u>Total</u>					
Taxes	7 004 450		7 004 450					
Property Tax Sales and Use Tax	7,904,450 10,139,420		7,904,450 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	47 500		-					
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.) Fines, Forfeitures and Penalties		2,530,600 1,162,110	2,530,600 1,162,110					
Rents, Royalties and Concessions		810,980	810,980					
Gifts		í í	-					
Licenses and Permits								
Include regulatory licenses and permits as regul Include public property, facility or equipment ren								
Include business license taxes in "taxes" above.		<i>ns above.</i>						
From State								
Motor Vehicle License Fee	33,000		33,000 30,000					
Homeowners Property Tax Relief Reimb. Williamson Act	30,000		- 30,000					
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Other non-discretionary state grants and aid Repealed Subventions			-					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, 200 Police Technology Grants (CLEEP)	0-01)		-					
Liquor License Fees								
Highway Carriers Uniform Business Tax			-					
Financial Aid to Local Agencies	mont		-					
Business Inventory Exemption Reimburser Trailer Coach / Mobile Home VLF								
1978-79 Bailout Funds			-					
Other Governments								
Federal General Revenue Sharing Federal CDBG			<u>-</u>					
Housing (HUD)			-					
Disaster Reimbursement		0.750.440	-					
Other Other Miscellaneous		6,759,440	6,759,440					
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 Withdrawls								
	To Worksheet 8		_					

4 Total

Total revenue plus reserve withdrawls (1c + 3c)

16,663,257

43,689,370

43,534,370

To Worksheet 4

27,026,113

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		Workshe							
Regulatory Fees, User Fees & Charges									
City LAKE ELSINORE		,		U	FY	18-19			
					L				
	а	i	ii	b=i+ii	c=b-a	d			
			Allocated		<u>Costs minus</u>	<u>Revs > Costs?</u>			
Program Area	<u>Fee Revenue</u>	<u>Direct Costs</u>	<u>Overhead</u>	<u>Total Costs</u>	<u>Revenues</u>	<u>C=negative</u>			
1 General Gov't - Management/Support	624,210			-	(624,210)	624,210			
2 Police - Law Enforement	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				-	-	-			
				_		To Worksheet 1			
16				Proc	eeds of Taxes =>	7,389,160			
						= sum of column d			
				New D		To Worksheet 1			
Do not include: rents, entrance fees, royaltie	s concessions from	bises fines forfaitur	res penalties or co		ceeds of taxes =>	-			
Do not include. rents, entrance lees, loyalle			es, penallies, or as	sessments on real pl	su	m of column a minus d16			
	©2016 Michael Colem	an. Use with attribution	l.						

Worksheet #3							
Excluded Appropriations							
City LAKE ELSINORE	FY 18-19						
	11 10-13						
<u>Amount</u>							
Court Orders							
aub tatal							
sub-total	-						
Federal Mandates							
sub-total							
Sub-total	-						
Qualified Capital Outlay							
auk tatal							
sub-total	-						
Qualified Debt Service							
aub tatal							
sub-total							
To Worksheets 4 and							
Total Exclusions	<u>·</u>						
©2016 Michael Coleman. Use with attribution.							

Worksheet #4 Interest Allocation						
City LAKE ELSINORE		FY 18-19				
	Amount	Source				
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				
7 1	.,,					
d) Total revenue plus reserve withdrawls	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>City</u>	<u>Countywide</u>		<u>City</u>	<u>Countywide</u>	<u>City %</u>	<u>County %</u>	
Fiscal Year	<u>Jan 1</u>	Population	Population	<u>Jan 1</u>	Population	Population	<u>Change</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	63,220		1.4%		
2019-20	2018	63,220	-	2019			-100.0%		
2020-21	2019	-	-	2020					
	Select highest population factor for the year (column e or f) to Worksheet 7								

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Cliving Adjustment Factors Cliving Adjustment Factors Cliving Adjustment Factors a b Cliving Adjustment Factors Percentiae Chanse in Percentia Percentiae NRAV Domesidential Construction in multished Construction in multished Source: Call Dept of Finance 1987-88 Clain to published Source: Call Dept of Finance 3-347% (May 1, 1987) Clain to published Source: Call Dept of Finance 1987-88 Call Dept of Finance 1987-88 Clain to published Source: Call Dept of Finance 1987-88 Clain to published Source: Call Dept of Finance 1986-1997 Clain construction 1986-1997 Clain construction 1986-1997 1987-88 4.66% 4.04% (May 1, 1998) 1986 to 1987 1986 1986 to 1987 1986 1996 1996 to 1990 1990 1992 1992 1991 1992 1992 1992 1992 1992 1992 1994-90 4.67% May 1, 1998 1994 to 1996 1999	Worksheet #6									
City LAKE ELSINORE a b c d Percentage NRAV AR _{Ry} =b+c Change in orial secured and secured and Percentage Dubished Nonresidential secured and secured and Efscal Yas Doorne published Construction in inthe jurisdiction for secured and 1987-88 347% May 1, 1987 1986 to 1987 1986 1987 1986 1989-80 519% May 1, 1982 1986 to 1989 1986 1987 1988 1998-90 4.27% May 1, 1982 1991 to 1991 1990 1989 1989 1989 1989 1991 1992 1991 1993 1992 1991 1993 1992 1991 1993 1992 1991 1993 1992 1991 1993 1992 1993 1993 1992 1991 1993 1993 1992 1993 1993 1993 1994 1993 1993	Cost of Living Adjustment Factors									
a b c d Percentage Chance in Perconal NRAV Doilst value of New Doinst value of New Norresidential Nav Doinst value of New Norresidential Lotal = b+c Factors for Perconal personal Norresidential Income Norresidential Dostruction in the jurisdiction for Secured and ussessment roll due to addition of local norresidential new construction 1987-88 3.47% May 1, 1988 1987 to 1986 1987 1986 1988-90 4.66% May 1, 1988 1987 to 1988 1987 1986 1999-90 4.21% May 1, 1990 1998 to 1980 1988 1987 1992-91 4.14% May 1, 1992 1991 to 1992 1991 1990 to 1991 1992-92 4.67% May 1, 1995 1992 to 1993 1992 to 1993 1992 1995-96 4.77% May 1, 1996 1994 to 1997 1996 1994 1998-90 4.67% May 1, 1990 1999 to 1991 1998 2000 2000-01 4.97% May 1, 2001 2001 to 2001 2000 2001 2001-02 7.82% May 1, 2001 2002 to 2001 2001 2000	City	LAKE ELSINO								
Percentage. NRAV builar value of New AR secured and unsecured and unsecured unsecured and unsecured unsecured and unsecured and unsecured and unsecured and unsecured unsecured and unsecured unsecured and unsecured unsecured and unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured unsecured uns	0.19			h		<u> </u>		d		
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Worksheet #7 Appropriations Limit							
City LAKE ELSINORE	-		FY 18-19				
		Amount	Source				
a) Prior Year Appropriations Limit		<u>Amount</u> 91,749,866	<u>Source</u> Prior year schedules				
b) Adjustment Factors	percent	ratio					
1) Population Change	1.40%	1.014	Select from Worksheet 5				
Population in city o	r county?	city	"city" or "county"				
2) Cost of Living	3.67%		Select from Worksheet 6				
State CPI or % New non-res		CPI	"CPI" or "%new non-resid AV"				
3) Combined adjustme	ent factor	1.051	b1 * b2				
c) Adjusted Limit		96,448,725	a * b3				
d) Alterations Transfer of Financial Responsibility Transfer to Fees Emergency Voter Override	Ē						
Total Alterations		-	sum of d				
e) Appropriations Limit - Current Year		96,448,725	c + d				
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Worksheet #8 Appropriations Subject to Limitation						
City LAKE ELSINORE FY 18-19						
	<u>Amount</u>	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)	96,448,725	Worksheet #7				
e) Under (Over) Limit	69,422,613	d-c				
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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) Property (2) Property Transfer Tax Franchise Tax Other Tax Fire Tax Credit Special Assessments	\$	$\begin{array}{c} 10,230,112\\ 7,599,044\\ 337,486\\ 2,755,808\\ 508,800\\ 2,583,134\\ 3,687,624 \end{array}$			\$	$10,230,112 \\7,599,044 \\337,486 \\2,755,808 \\508,800 \\2,583,134 \\3,687,624$		
FEES								
Fees, Licenses & Permits Intergovernmental Fines & Forfeitures Reimbursements Other			\$	9,038,000 217,935 1,216,491 3,075,121 1,887,632	\$	9,038,000 217,935 1,216,491 3,075,121 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 B

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

APPROPRIATIONS SUBJECT TO THE LIMIT

FY 2017-18 Total Revenue* Less Non-Proceeds of Tax A) Total Appropriations Subject to the Limit			\$ \$	43,247,437 15,474,628 27,772,809
APPROPRIATIONS LIMIT				
B) FY 2016-17 Appropriations Limit				86,752,899
C) Change Factor**	% Increase	Factor		
Cost of Living Adjustment - CPI	3.69	1.0369	•	
Population Adjustment - PA	2.00	1.0200		
Change Factor (CPI x PA)		1.0576	-	
		5.76%		
D) Increase (decrease) in Appropriations Limit			\$	4,996,967
E) FY 2017-18 Appropriations Limit (B x C)			\$	91,749,866
REMAINING APPROPRIATIONS CAPACITY				
(E - A)			\$	63,977,057
Remaining Capacity as Percent of the FY 2017-18				
Appropriations Limit				69.73%

*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 C

FISCAL YEAR	COST OF LIVING CHANGE	POPULATION LIMIT	APPROPRIATIONS LIMIT		A	APPROPRIATIONS SUBJECT TO LIMIT		EMAINING 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%	\$	91,749,866	\$	27,772,809	\$	63,977,057

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