

City of Rolling Hills Estates



Gann Appropriations Limit 2021 – 2022

This Year's Limit: \$19,100,190
Amount under Limit: \$13,549,992

PURSUANT to Article XIII-B of Proposition 4, as amended by Proposition 111 and Senate Bill 88, the Appropriations Limit (known as the Gann Limit) for the City of Rolling Hills Estates for Fiscal Year 2021-2022 has been calculated to be \$19,100,190, which is \$13,549,992 under the limit.

THE DOCUMENTATION used in determining the City of Rolling Hills Estates' Appropriations Limit is available for inspection on weekdays at Rolling Hills Estates City Hall, 4045 Palos Verdes Drive North, Rolling Hills Estates, California between the hours of 7:30 a.m. and 5:30 p.m. Monday through Thursday, and Friday 7:30 a.m. and 4:30 p.m. except on holidays. Supporting documents are also on the City's website at www.RollingHillsEstatesCA.gov.



City of Rolling Hills Estates
WORKSHEET # 2

CALCULATION OF PROCEEDS OF TAXES
(Worksheets 2, 3, 4, & 6)

FY 2021-22

		PROCEEDS OF NON-PROCEEDS	
		TAXES	OF TAXES
TAXES B/L	3140	390,000	
PROPERTY TAXES	3110 + 3115	3,701,839	
SALES TAXES	3120	1,338,000	
OTHER TAXES:			
PROPERTY TRANSFER	3160	135,000	
NEW CONSTRUCTION	3170	10,000	
FROM STATE:			
PROPERTY TAX IN LIEU OF SALES TAX	3308	0	
PROPERTY TAX IN LIEU OF VLF	3309	0	
MV IN LIEU (VLF)	3340	0	
HUT TAX Fd 11	3329 3330 3340 3350 3360 3366		198,175
RMRA Fd 12	3365		154,969
SB 2 PLANNING GRANT Fund 42	3312		72,988
LAW ENFORCEMENT (COPS)	3311		150,000
LOCAL ROADWAY SAFETY PLAN	3315		72,000
OTHER GOVERNMENTS:			
TRANSIT (PROP. A, L.A. CO.)	3121 Fund 18	162,889	
PROP C (L.A. CO.)	3122 Fund 19	135,112	298,001
PROP A - PARKS (L.A. CO.) Fund 32	3393	249,000	
AIR QUALITY (L.A. CO.)	3390 Fund 20	9,100	
CDBG-CV Fund 41	3765	14,849	
MEASURE R & M Funds 23 & 26	3371 3368 3369	416,189	
CDBG	3320	29,889	
AMERICAN RESCUE PLAN ACT Fund 43	3383	750,000	
CALRECYCLE Fd 28	3378	0	
MEASURE W	3364	180,000	1,649,027
LOCALLY RAISED:			
BLDG PERMITS, ANIMAL LICs, PLNG FEES		1,646,000	3220 3230 3240 3410
PARK FACILITIES FEE Fund 10	3180	150,000	
PEG FEES Fund 16	3760	30,000	
TRAFFIC MITIGATION & GENERAL PLAN Fds	3190 3195	13,500	1,839,500
FRANCHISE TAXES	3130	675,000	675,000
FINES, FORFEITURES/FALSE ALARMS	3510 3520 3530	34,500	
LOCAL TRAFFIC SAFETY/LOCAL TRANS	Fund 13 3121	25,920	60,420
	& Fund 14 3540		
USER FEES:			
REFUNDS, REIMBURSEMENTS	3710	25,000	
AB939	3720	187,080	
CHARGES FOR SERVICES, MISC.		103,500	3420 3430 3440 3460 3461 3730 3740 3750
RENTS	3620	35,000	
PWEC CONCESSIONAIRE	3630	200,000	
SB 1186	3705	500	
PEPPERTREE Fund 95	3440	25,000	576,080
SUBTOTALS		5,574,839	5,746,160
INTEREST EARNINGS		10,359	10,546
TOTAL REVENUE		5,585,198	11,341,904

WORKSHEET # 3

INTEREST EARNINGS PRODUCED BY TAXES

	<u>AMOUNT</u>	<u>SOURCE</u>
A NON-PROCEEDS OF TAXES	5,746,160	WORKSHEET # 2
B MINUS EXCLUSIONS	35,000	MEDICARE (4260 418)
C NET INVESTED TAXES	5,711,160	(A-B)
D TOTAL NON-INT BUDGET	11,320,999	WORKSHEET # 2
E NON-PROCEEDS TAXES AS % OF NON-INT BUD	50.45%	(C/D)
F INT EARNINGS (3610s)	20,905	BUD OR ACTUAL
G AMOUNT OF INT EARNED/NON-PROCEEDS	10,546	(E*F)
H AMOUNT OF INT EARNED/PROCEEDS TAXES	10,359	(F-G)

WORKSHEET # 4

APPROPRIATIONS SUBJECT TO LIMITATION

	<u>AMOUNT</u>	<u>SOURCE</u>
A PROCEEDS OF TAXES	5,585,198	WORKSHEET # 2
B EXCLUSIONS	35,000	MEDICARE
C APPROPRIATIONS SUBJECT TO LIMITATION	5,550,198	(A-B)
D CURRENT YEAR LIMIT	19,100,190	WORKSHEET # 6
E OVER(UNDER) LIMIT	(13,549,992)	(C-D)

WORKSHEET # 6

APPROPRIATIONS LIMIT

	<u>AMOUNT</u>	<u>SOURCE</u>
A LAST YEAR'S LIMIT	18,038,005	
B ADJUSTMENT FACTOR		
1. POPULATION	1.0015	STATE FINANCE
2. INFLATION	1.0573	STATE FINANCE
TOTAL ADJUSTMENT	1.058886	
ANNUAL ADJUSTMENT	1,062,185	B*A
OTHER ADJUSTMENTS	<input type="text"/>	
TOTAL ADJUSTMENTS	1,062,185	(C+D)
THIS YEAR'S LIMIT	19,100,190	(A+E)



May 2021

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2021, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2021-22. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2021-22 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2021.**

Please Note: The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

KEELY MARTIN BOSLER
Director
By:

/s/ Erika Li

Erika Li
Chief Deputy Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2021-22 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

2021-22:

Per Capita Cost of Living Change = 5.73 percent
Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio: $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22: $1.0573 \times 0.9954 = 1.0524$

Fiscal Year 2021-22

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2020-2021	1-1-20	1-1-21	1-1-2021
Los Angeles				
Agoura Hills	-0.69	20,599	20,457	20,457
Alhambra	-0.38	86,588	86,258	86,258
Arcadia	-0.28	57,820	57,660	57,660
Artesia	-0.70	16,514	16,398	16,484
Avalon	-0.80	4,005	3,973	3,973
Azusa	-0.44	49,805	49,587	49,587
Baldwin Park	-0.59	76,388	75,935	75,935
Bell	-0.43	36,475	36,319	36,319
Bellflower	-0.58	77,909	77,458	77,458
Bell Gardens	-0.67	42,518	42,233	42,233
Beverly Hills	-0.78	33,660	33,399	33,399
Bradbury	-1.04	1,056	1,045	1,045
Burbank	-0.54	104,535	103,969	103,969
Calabasas	0.76	24,157	24,341	24,341
Carson	-0.49	92,121	91,668	91,668
Cerritos	-0.43	50,262	50,048	50,048
Claremont	-0.47	35,877	35,707	35,707
Commerce	-0.74	12,888	12,792	12,792
Compton	-0.68	98,447	97,775	97,775
Covina	-0.13	48,899	48,833	48,833
Cudahy	-0.78	23,937	23,750	23,750
Culver City	0.05	39,785	39,805	39,805
Diamond Bar	-0.65	57,088	56,717	56,717
Downey	-0.68	112,186	111,425	111,425
Duarte	-0.34	21,531	21,457	21,457
El Monte	-0.35	116,876	116,465	116,465
El Segundo	-0.53	16,749	16,660	16,660
Gardena	-0.64	60,732	60,344	60,344
Glendale	-0.27	204,392	203,834	203,834
Glendora	-0.65	51,879	51,540	51,540
Hawaiian Gardens	-0.71	14,571	14,467	14,467
Hawthorne	-0.65	87,571	86,999	86,999
Hermosa Beach	-0.77	19,601	19,451	19,451
Hidden Hills	0.63	1,901	1,913	1,913
Huntington Park	-0.67	59,337	58,937	58,937
Industry	-0.23	428	427	427
Inglewood	-0.69	110,925	110,159	110,159
Irwindale	-0.07	1,442	1,441	1,441

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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Annual Percent Change in Population Minus Exclusions*
January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2020-2021	1-1-20	1-1-21	1-1-2021
La Canada Flintridge	-0.78	20,352	20,194	20,194
La Habra Heights	-0.33	5,469	5,451	5,451
Lakewood	-0.67	80,757	80,218	80,218
La Mirada	-0.65	48,947	48,631	48,631
Lancaster	-0.12	157,696	157,504	161,372
La Puente	-0.67	40,358	40,087	40,087
La Verne	-0.69	33,313	33,084	33,084
Lawndale	-0.50	32,873	32,710	32,710
Lomita	-0.73	20,582	20,431	20,431
Long Beach	-0.91	471,975	467,684	467,730
Los Angeles	-1.29	3,973,512	3,922,113	3,923,341
Lynwood	-2.13	71,399	69,880	69,880
Malibu	-0.61	11,608	11,537	11,537
Manhattan Beach	-0.67	35,294	35,058	35,058
Maywood	-0.60	27,837	27,670	27,670
Monrovia	1.36	37,964	38,479	38,479
Montebello	-0.55	63,264	62,914	62,914
Monterey Park	-0.70	60,808	60,380	60,380
Norwalk	-0.62	105,207	104,554	105,393
Palmdale	-0.53	156,910	156,074	156,074
Palos Verdes Estates	-0.68	13,377	13,286	13,286
Paramount	-0.66	55,566	55,200	55,200
Pasadena	0.17	145,061	145,306	145,306
Pico Rivera	-0.59	63,530	63,157	63,157
Pomona	-1.74	153,992	151,319	151,319
Rancho Palos Verdes	-0.70	41,835	41,541	41,541
Redondo Beach	-0.62	66,900	66,484	66,484
Rolling Hills	-0.59	1,877	1,866	1,866
Rolling Hills Estates	0.15	8,086	8,098	8,098
Rosemead	-0.44	54,471	54,229	54,229
San Dimas	-0.65	34,226	34,003	34,003
San Fernando	0.05	24,742	24,754	24,754
San Gabriel	-0.46	40,129	39,945	39,945
San Marino	-0.36	13,008	12,961	12,961
Santa Clarita	0.21	221,106	221,572	221,572
Santa Fe Springs	-0.74	18,219	18,084	18,129
Santa Monica	-0.03	92,995	92,968	92,968
Sierra Madre	-0.68	10,728	10,655	10,655
Signal Hill	-0.67	11,695	11,617	11,617
South El Monte	0.21	21,252	21,296	21,296

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2021-22

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January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
South Gate	0.42	96,147	96,553	96,553
South Pasadena	-0.72	25,853	25,668	25,668
Temple City	-0.32	36,343	36,225	36,225
Torrance	-0.65	145,783	144,832	144,832
Vernon	-0.67	297	295	295
Walnut	-0.60	30,015	29,835	29,835
West Covina	-0.58	106,209	105,593	105,593
West Hollywood	-0.60	36,344	36,125	36,125
Westlake Village	-0.74	8,241	8,180	8,180
Whittier	-0.34	86,487	86,196	86,196
Unincorporated	-1.14	1,035,457	1,023,632	1,024,204
County Total	-0.89	10,127,550	10,037,774	10,044,458

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.