

## City of Rolling Hills Estates



### **Gann Appropriations Limit 2023 – 2024**

**This Year's Limit: \$21,383,471**  
**Amount under Limit: \$15,290,614**

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 2023-2024 has been calculated to be \$21,383,471, which is \$15,290,614 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.RollingHillsEstates.gov](http://www.RollingHillsEstates.gov).



**City of Rolling Hills Estates**

WORKSHEET # 2

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

**FY 2023-24**

		PROCEEDS OF		NON-PROCEEDS	
		TAXES		OF TAXES	
<b>TAXES B/L</b>					
<b>PROPERTY TAXES</b>	3140		475		
<b>SALES TAXES</b>	3110 + 3115		4,320,469		
<b>OTHER TAXES:</b>	3120		1,574,818		
PROPERTY TRANSFER	3160		170,000		
NEW CONSTRUCTION	3170		2,500		
<b>FROM STATE:</b>			0		
			0		
			0		
HUT TAX Fd 11	3329 3330 3340 3350 3360 3366				227,290
RMRA Fd 12	3365				200,856
SB 2 PLANNING GRANT Fund 42	3312				10,389
LAW ENFORCEMENT (COPS)	3311				165,000
LOCAL ROADWAY SAFETY PLAN	3315				
<b>OTHER GOVERNMENTS:</b>					
TRANSIT (PROP. A, L.A. CO.)	3121 Fund 18	239,561			
PROP C (L.A. CO.)	3122 Fund 19	198,710		438,271	
PROP A - PARKS (L.A. CO.) Fund 32	3393				
AIR QUALITY (L.A. CO.)	3390 Fund 20	20,000			
CDBG-CV Fund 41	3765				
MEASURE R & M Funds 23 & 26	3371 3368 3369	1,317,935			
CDBG	3320	20,445			
		0			
		0			
MEASURE W	3364	159,550		1,517,930	
<b>LOCALLY RAISED:</b>					
BLDG PERMITS, ANIMAL LICs, PLNG FEES		1,681,400	3220 3230 3240 3410		
PARK FACILITIES FEE Fund 10	3180	1,200,000			
PEG FEES Fund 16	3760	26,600			
TRAFFIC MITIGATION & GENERAL PLAN Fds	3190 3195	11,677		2,919,677	
FRANCHISE TAXES	3130	750,000		750,000	
FINES, FORFEITURES/FALSE ALARMS	3510 3520 3530	45,000			
LOCAL TRAFFIC SAFETY/LOCAL TRANS	Fund 13 3121	24,704		69,704	
	& Fund 14 3540				
<b>USER FEES:</b>					
REFUNDS, REIMBURSEMENTS	3710	15,000			
AB939	3720	195,593			
CHARGES FOR SERVICES, MISC.		198,500	3420 3430 3440 3460 3461 3730 3735 3740 3750		
RENTS	3620	36,000			
PWEC CONCESSIONAIRE	3630	225,000			
SB 1186	3705	500			
PEPPERTREE Fund 95	3440	25,000		695,593	
<b>SUBTOTALS</b>				6,068,262	6,994,710
					13,062,972
<b>INTEREST EARNINGS</b>				63,224	72,016
					135,240
<b>TOTAL REVENUE</b>				6,131,486	7,066,726
					13,198,212

WORKSHEET # 3

INTEREST EARNINGS PRODUCED BY TAXES

	<u>AMOUNT</u>	<u>SOURCE</u>
A NON-PROCEEDS OF TAXES	6,994,710	WORKSHEET # 2
B MINUS EXCLUSIONS	38,629	MEDICARE (4260 418)
C NET INVESTED TAXES	6,956,081	(A-B)
D TOTAL NON-INT BUDGET	13,062,972	WORKSHEET # 2
E NON-PROCEEDS TAXES AS % OF NON-INT BUD	53.25%	(C/D)
F INT EARNINGS (3610s)	135,240	BUD OR ACTUAL
G AMOUNT OF INT EARNED/NON-PROCEEDS	72,016	(E*F)
H AMOUNT OF INT EARNED/PROCEEDS TAXES	63,224	(F-G)

WORKSHEET # 4

APPROPRIATIONS SUBJECT TO LIMITATION

	<u>AMOUNT</u>	<u>SOURCE</u>
A PROCEEDS OF TAXES	6,131,486	WORKSHEET # 2
B EXCLUSIONS	38,629	MEDICARE
C APPROPRIATIONS SUBJECT TO LIMITATION	<b>6,092,857</b>	(A-B)
D CURRENT YEAR LIMIT	<b>21,383,471</b>	WORKSHEET # 6
E OVER(UNDER) LIMIT	<b>(15,290,614)</b>	(C-D)

WORKSHEET # 6

APPROPRIATIONS LIMIT

	<u>AMOUNT</u>	<u>SOURCE</u>
A LAST YEAR'S LIMIT	20,556,634	
B ADJUSTMENT FACTOR		
1. POPULATION	0.996	STATE FINANCE
2. INFLATION	1.0444	STATE FINANCE
TOTAL ADJUSTMENT	1.040222	
ANNUAL ADJUSTMENT	826,837	B*A
OTHER ADJUSTMENTS	<input type="text"/>	
TOTAL ADJUSTMENTS	826,837	(C+D)
THIS YEAR'S LIMIT	<b>21,383,471</b>	(A+E)

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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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, 2023.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

JOE SPEPHENSHAW  
Director  
By:

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 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
La Canada Flintridge	-0.65	20,060	19,930	19,930
La Habra Heights	-1.06	5,564	5,505	5,505
Lakewood	-0.92	80,900	80,154	80,154
La Mirada	-1.00	48,384	47,899	47,899
Lancaster	-0.54	170,660	169,742	173,376
La Puente	-0.63	37,594	37,356	37,356
La Verne	-0.89	32,344	32,056	32,056
Lawndale	-0.93	31,171	30,882	30,882
Lomita	-1.02	20,300	20,092	20,092
Long Beach	-0.44	460,199	458,168	458,222
Los Angeles	-0.97	3,800,240	3,763,328	3,766,109
Lynwood	-0.55	66,595	66,228	66,228
Malibu	-0.21	10,534	10,512	10,512
Manhattan Beach	-1.24	34,713	34,284	34,284
Maywood	-0.94	24,779	24,546	24,546
Monrovia	-0.62	37,772	37,539	37,539
Montebello	-0.26	61,804	61,645	61,645
Monterey Park	-0.90	59,824	59,288	59,288
Norwalk	-0.71	101,116	100,399	101,153
Palmdale	-0.66	167,015	165,917	165,917
Palos Verdes Estates	-0.90	13,052	12,935	12,935
Paramount	-0.72	52,557	52,178	52,178
Pasadena	-0.60	137,814	136,988	136,988
Pico Rivera	-0.77	61,446	60,975	60,975
Pomona	-0.12	149,908	149,721	149,721
Rancho Palos Verdes	-1.02	41,434	41,013	41,030
Redondo Beach	-0.97	69,078	68,407	68,407
Rolling Hills	-1.13	1,688	1,669	1,669
<b>Rolling Hills Estates</b>	<b>-0.40</b>	<b>8,480</b>	<b>8,446</b>	<b>8,446</b>
Rosemead	-0.17	50,109	50,022	50,022
San Dimas	-0.95	34,407	34,079	34,079
San Fernando	-0.20	23,533	23,487	23,487
San Gabriel	-0.58	38,690	38,466	38,466
San Marino	-0.62	12,282	12,206	12,206
Santa Clarita	0.71	229,039	230,659	230,659
Santa Fe Springs	-0.88	18,689	18,525	18,570
Santa Monica	-0.02	91,739	91,720	91,720
Sierra Madre	-0.81	10,909	10,821	10,821
Signal Hill	-0.84	11,528	11,431	11,431
South El Monte	-0.85	19,627	19,461	19,461

\*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 2023-24

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**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
South Gate	-0.78	93,355	92,628	92,628
South Pasadena	-0.59	26,428	26,273	26,273
Temple City	-0.55	36,010	35,813	35,813
Torrance	-0.88	144,327	143,057	143,057
Vernon	-0.97	207	205	205
Walnut	-0.61	27,721	27,553	27,553
West Covina	0.23	107,642	107,893	107,893
West Hollywood	-0.39	34,930	34,793	34,793
Westlake Village	-1.12	8,009	7,919	7,919
Whittier	-0.47	87,707	87,291	87,291
Unincorporated	-0.95	1,006,954	997,407	997,999
<b>County Total</b>	<b>-0.75</b>	<b>9,826,563</b>	<b>9,753,247</b>	<b>9,761,210</b>

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