

City of Rolling Hills Estates



Gann Appropriations Limit 2024 – 2025

This Year's Limit: \$22,259,477
Amount under Limit: \$15,252,609

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 \$22,259,477, which is \$15,252,609 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.



City of Rolling Hills Estates
WORKSHEET # 2

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

FY 2024-25

| | | PROCEEDS OF NON-PROCEEDS | |
|--|-------------------------------|--------------------------|--|
| | | TAXES | OF TAXES |
| TAXES B/L | 3140 | 530,000 | |
| PROPERTY TAXES | 3110 + 3115 | 4,569,895 | |
| SALES TAXES | 3120 | 1,637,847 | |
| OTHER TAXES: | | | |
| PROPERTY TRANSFER | 3160 | 170,000 | |
| NEW CONSTRUCTION | 3170 | 45,000 | |
| FROM STATE: | | | |
| | | 0 | |
| | | 0 | |
| | | 0 | |
| HUT TAX Fd 11 | 3329 3330 3340 3350 3360 3366 | | 215,119 |
| RMRA Fd 12 | 3365 | | 218,748 |
| SB 2 PLANNING GRANT Fund 42 | 3342 | | |
| LAW ENFORCEMENT (COPS) | 3311 | | 165,000 |
| Highway Safety Improvement Plan | 3315 | | 250,000 |
| OTHER GOVERNMENTS: | | | |
| TRANSIT (PROP. A, L.A. CO.) | 3121 Fund 18 | 237,558 | |
| PROP C (L.A. CO.) | 3122 Fund 19 | 197,048 | 434,606 |
| PROP A - PARKS (L.A. CO.) Fund 32 | 3393 | | |
| AIR QUALITY (L.A. CO.) | 3390 Fund 20 | 20,000 | |
| MEASURE R & M Funds 23 & 26 | 3371 3368 3369 | 1,795,277 | |
| CDBG Fund 17 | 3320 | 20,445 | |
| AMERICAN RESCUE PLAN ACT | 3384 | 1,736,155 | |
| | | 0 | |
| MEASURE W | 3364 | 174,000 | 3,745,877 |
| LOCALLY RAISED: | | | |
| BLDG PERMITS, ANIMAL LICs, PLNG FEES | | 2,978,500 | 3220 3230 3240 3410 |
| PARK FACILITIES FEE Fund 10 | 3180 | 2,500,000 | |
| PEG FEES Fund 16 | 3760 | 26,500 | |
| TRAFFIC MITIGATION & GENERAL PLAN Fds | 3190 3195 | 288,015 | 5,793,015 |
| FRANCHISE TAXES | 3130 | 775,000 | 775,000 |
| FINES, FORFEITURES/FALSE ALARMS | 3510 3520 3530 | 46,000 | |
| LOCAL TRAFFIC SAFETY/LOCAL TRANS | Fund 13 3121 | 23,681 | 69,681 |
| | & Fund 14 3540 | | |
| USER FEES: | | | |
| REFUNDS, REIMBURSEMENTS | 3710 | 15,000 | |
| AB939 | 3720 | 204,276 | |
| CHARGES FOR SERVICES, MISC. | | 281,500 | 3420 3430 3440 3460 3461 3730 3735 3740 3750 |
| RENTS | 3620 | 37,000 | |
| PWEC CONCESSIONAIRE | 3630 | 235,000 | |
| SB 1186 | 3705 | 500 | |
| PEPPERTREE Fund 95 | 3440 | 350,000 | 1,123,276 |
| SUBTOTALS | | 6,952,742 | 12,790,322 |
| | | | 19,743,064 |
| INTEREST EARNINGS | | 95,759 | 174,541 |
| | | | 270,300 |
| TOTAL REVENUE | | 7,048,501 | 12,964,863 |
| | | | 20,013,364 |

WORKSHEET # 3

INTEREST EARNINGS PRODUCED BY TAXES

| | <u>AMOUNT</u> | <u>SOURCE</u> |
|---|---------------|---------------------|
| A NON-PROCEEDS OF TAXES | 12,790,322 | WORKSHEET # 2 |
| B MINUS EXCLUSIONS | 41,633 | MEDICARE (4260 418) |
| C NET INVESTED TAXES | 12,748,689 | (A-B) |
| D TOTAL NON-INT BUDGET | 19,743,064 | WORKSHEET # 2 |
| E NON-PROCEEDS TAXES AS % OF NON-INT BUD | 64.57% | (C/D) |
| F INT EARNINGS (3610s) | 270,300 | BUD OR ACTUAL |
| G AMOUNT OF INT EARNED/NON-PROCEEDS | 174,541 | (E*F) |
| H AMOUNT OF INT EARNED/PROCEEDS TAXES | 95,759 | (F-G) |

WORKSHEET # 4

APPROPRIATIONS SUBJECT TO LIMITATION

| | <u>AMOUNT</u> | <u>SOURCE</u> |
|---|---------------------|---------------|
| A PROCEEDS OF TAXES | 7,048,501 | WORKSHEET # 2 |
| B EXCLUSIONS | 41,633 | MEDICARE |
| C APPROPRIATIONS SUBJECT TO LIMITATION | 7,006,868 | (A-B) |
| D CURRENT YEAR LIMIT | 22,259,477 | WORKSHEET # 6 |
| E OVER(UNDER) LIMIT | (15,252,609) | (C-D) |

WORKSHEET # 6

APPROPRIATIONS LIMIT

| | <u>AMOUNT</u> | <u>SOURCE</u> |
|---------------------|----------------------|---------------|
| A LAST YEAR'S LIMIT | 21,383,471 | |
| B ADJUSTMENT FACTOR | | |
| 1. POPULATION | 1.0046 | STATE FINANCE |
| 2. INFLATION | 1.0362 | STATE FINANCE |
| TOTAL ADJUSTMENT | 1.040967 | |
| ANNUAL ADJUSTMENT | 876,006 | B*A |
| OTHER ADJUSTMENTS | <input type="text"/> | |
| TOTAL ADJUSTMENTS | 876,006 | (C+D) |
| THIS YEAR'S LIMIT | 22,259,477 | (A+E) |

April 30, 2024

Dear Fiscal Officer:

Price Factor and Population Information

Appropriations Limit

California Revenue and Taxation Code section 2227 requires the Department of 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, 2024, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2024-25. Attachment A provides the change in California's per capita personal income and an example for utilizing the factors to calculate the 2024-25 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. 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, 2024.** 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.

/s Richard Gillihan

RICHARD GILLIHAN
Chief Operating Officer

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 2024-25 appropriation limit is:

Per Capita Personal Income

| Fiscal Year (FY) | Percentage change over prior year |
|------------------|-----------------------------------|
| 2024-25 | 3.62 |

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2024-25 appropriation limit.

2024-25:

Per Capita Cost of Living Change = 3.62 percent
Population Change = 0.17 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.62 + 100}{100} = 1.0362$

Population converted to a ratio: $\frac{0.17 + 100}{100} = 1.0017$

Calculation of factor for FY 2024-25: $1.0362 \times 1.0017 = 1.0379$

Fiscal Year 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

| County City | <u>Percent Change</u> | <u>--- Population Minus Exclusions ---</u> | | <u>Total</u> |
|-----------------------|-----------------------|--|-----------|--------------|
| | 23-24 | 1-1-23 | 1-1-24 | 1-1-24 |
| La Canada Flintridge | -0.20 | 20,089 | 20,048 | 20,048 |
| La Habra Heights | -0.45 | 5,513 | 5,488 | 5,488 |
| Lakewood | -0.25 | 80,365 | 80,162 | 80,162 |
| La Mirada | -0.40 | 48,271 | 48,077 | 48,077 |
| Lancaster | -0.10 | 169,939 | 169,776 | 172,631 |
| La Puente | -0.19 | 37,530 | 37,459 | 37,459 |
| La Verne | 0.06 | 31,678 | 31,697 | 31,697 |
| Lawndale | -0.55 | 31,026 | 30,855 | 30,855 |
| Lomita | -0.38 | 20,397 | 20,320 | 20,320 |
| Long Beach | -0.18 | 459,315 | 458,498 | 458,813 |
| Los Angeles | 0.27 | 3,800,438 | 3,810,548 | 3,814,318 |
| Lynwood | -0.23 | 66,424 | 66,271 | 66,271 |
| Malibu | -0.18 | 10,640 | 10,621 | 10,621 |
| Manhattan Beach | -0.50 | 34,367 | 34,195 | 34,195 |
| Maywood | -0.49 | 24,572 | 24,451 | 24,451 |
| Monrovia | 1.39 | 37,563 | 38,087 | 38,087 |
| Montebello | 0.32 | 61,730 | 61,930 | 61,930 |
| Monterey Park | -0.42 | 59,592 | 59,340 | 59,347 |
| Norwalk | -0.39 | 100,732 | 100,341 | 101,172 |
| Palmdale | -0.02 | 166,089 | 166,055 | 166,055 |
| Palos Verdes Estates | -0.44 | 13,031 | 12,974 | 12,974 |
| Paramount | -0.34 | 52,331 | 52,153 | 52,153 |
| Pasadena | 1.09 | 138,187 | 139,692 | 139,692 |
| Pico Rivera | -0.32 | 61,014 | 60,820 | 60,820 |
| Pomona | 0.68 | 151,132 | 152,166 | 152,166 |
| Rancho Palos Verdes | -0.50 | 41,106 | 40,902 | 40,919 |
| Redondo Beach | -0.27 | 68,424 | 68,239 | 68,239 |
| Rolling Hills | -0.53 | 1,686 | 1,677 | 1,677 |
| Rolling Hills Estates | 0.46 | 8,495 | 8,534 | 8,534 |
| Rosemead | 0.08 | 50,503 | 50,541 | 50,541 |
| San Dimas | -0.31 | 34,027 | 33,920 | 33,920 |
| San Fernando | 0.04 | 23,633 | 23,643 | 23,643 |
| San Gabriel | -0.09 | 38,648 | 38,613 | 38,613 |
| San Marino | 0.23 | 12,350 | 12,379 | 12,379 |
| Santa Clarita | -0.27 | 231,045 | 230,428 | 230,428 |
| Santa Fe Springs | -0.34 | 18,574 | 18,511 | 18,640 |
| Santa Monica | 0.34 | 92,598 | 92,912 | 92,912 |
| Sierra Madre | -0.15 | 10,925 | 10,909 | 10,909 |
| Signal Hill | -0.35 | 11,488 | 11,448 | 11,448 |
| South El Monte | -0.21 | 19,482 | 19,441 | 19,441 |

*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 2024-25

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2023 to January 1, 2024 and Total Population, January 1, 2024

| County City | <u>Percent Change</u> | <u>--- Population Minus Exclusions ---</u> | | <u>Total</u> |
|---------------------|-----------------------|--|-----------|--------------|
| | 23-24 | 1-1-23 | 1-1-24 | 1-1-24 |
| South Gate | 0.03 | 92,701 | 92,729 | 92,729 |
| South Pasadena | -0.37 | 26,367 | 26,270 | 26,270 |
| Temple City | -0.18 | 36,040 | 35,975 | 35,975 |
| Torrance | -0.36 | 143,433 | 142,910 | 142,910 |
| Vernon | -0.49 | 206 | 205 | 205 |
| Walnut | -0.10 | 27,896 | 27,867 | 27,867 |
| West Covina | 0.65 | 108,404 | 109,105 | 109,105 |
| West Hollywood | -0.44 | 35,229 | 35,075 | 35,075 |
| Westlake Village | -0.45 | 7,938 | 7,902 | 7,902 |
| Whittier | 0.22 | 87,333 | 87,527 | 87,527 |
| Unincorporated | -0.19 | 998,818 | 996,956 | 997,587 |
| County Total | 0.05 | 9,810,925 | 9,815,428 | 9,824,091 |

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