

City of Rolling Hills Estates



Gann Appropriations Limit 2014 – 2015

This Year's Limit: \$13,921,748
Amount under Limit: \$9,581,675

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 2014-2015 has been calculated to be \$13,921,748, which is \$9,581,675 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 available for viewing online at www.RollingHillsEstatesCA.gov under "Your Government" – "Administrative Services" tab.



City of Rolling Hills Estates
WORKSHEET # 2

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

FY 2014-15

		PROCEEDS OF NON-PROCEEDS		
		TAXES	OF TAXES	
TAXES B/L + B/L COUNTY	3140	240,000		
PROPERTY TAXES	3110	1,833,243		
SALES TAXES	3120	928,308		
OTHER TAXES:				
PROPERTY TRANSFER	3160	70,000		
NEW CONSTRUCTION	3170	12,500		
FROM STATE:				
PROPERTY TAX IN LIEU OF SALES TAX	3308	317,855		
PROPERTY TAX IN LIEU OF VLF	3309	698,331		
MV IN LIEU (VLF)	3340	0		
HUT TAX Fd 11	3329 3330 3340 3350 3360			214,829
TRAFFIC SAFETY OTS GRANT	3322			0
LAW ENFORCEMENT (COPS)	3311			100,000
STATE PARK GRANT EQUESTRIAN Fc	3387			1,024,000
PROP. 40 STATE PARK GRANT	3397			0
OTHER GOVERNMENTS:				
TRANSIT (PROP. A, L.A. CO.)	3121 Fund 18	142,554		
PROP C (L.A. CO.)	3122	118,245	260,799	
PROP A - PARKS (L.A. CO.)	3392 3394	1,402,982		
AIR QUALITY (L.A. CO.)	3390	9,100		
HIGHWAY THROUGH CITIES	3324	100,000		
MEASURE R	3371	88,685		
CDBG	3320	40,000		
STATE SR2S	3372	328,700		
CALRECYCLE Fd 28	3378			
STPL FUND EXCHANGE Fd21	3328			1,969,467
LOCALLY RAISED:				
BLDG PERMITS, ANIMAL LICs, PLNG F	3220 3230 3410	1,507,000	(new 2013-14 Street Permits 32xx)	
QUIMBY FEE	3180	696,000		
PEG FEES	3760	25,600		
LANDFILL REGULATION FEES	3210	300,000		2,528,600
FRANCHISE TAXES	3130	515,000		515,000
FINES, FORFEITURES/FALSE ALARMS	3510 3520 3530	38,000		
LOCAL TRAFFIC SAFETY/LOCAL TRAI	Fund 13 3121 & 31	47,000		85,000
USER FEES:				
REFUNDS, REIMBURSEMENTS	3710	10,000		
AB939	3720	190,000		
CHARGES FOR SERVICES, MISC.		56,500	<----->	3420 3430 3440 3730 3740 3750
RENTS	3620	20,000		
EQUESTRIAN	stables	98,031		
TENNIS	tennis	84,600		
PEPPERTREE	3440	30,000		489,131
SUBTOTALS		<u>4,361,036</u>	<u>6,926,027</u>	<u>11,287,063</u>
INTEREST EARNINGS		3,137	4,938	8,075
TOTAL REVENUE		<u>4,364,173</u>	<u>6,930,965</u>	<u>11,295,138</u>

WORKSHEET # 3

INTEREST EARNINGS PRODUCED BY TAXES

	<u>AMOUNT</u>	<u>SOURCE</u>
A NON-PROCEEDS OF TAXES	6,926,027	WORKSHEET # 2
B MINUS EXCLUSIONS	24,100	MEDICARE (4260 418)
C NET INVESTED TAXES	6,901,927	(A-B)
D TOTAL NON-INT BUDGET	11,287,063	WORKSHEET # 2
E NON-PROCEEDS TAXES AS % OF NON-INT BUD	61.15%	(C/D)
F INT EARNINGS (3610s)	8,075	BUD OR ACTUAL
G AMOUNT OF INT EARNED/NON-PROCEEDS	4,938	(E*F)
H AMOUNT OF INT EARNED/PROCEEDS TAXES	3,137	(F-G)

WORKSHEET # 4

APPROPRIATIONS SUBJECT TO LIMITATION

	<u>AMOUNT</u>	<u>SOURCE</u>
A PROCEEDS OF TAXES	4,364,173	WORKSHEET # 2
B EXCLUSIONS	24,100	MEDICARE
C APPROPRIATIONS SUBJECT TO LIMITATION	4,340,073	(A-B)
D CURRENT YEAR LIMIT	13,921,748	WORKSHEET # 6
E OVER(UNDER) LIMIT	(9,581,675)	(C-D)

WORKSHEET # 6

APPROPRIATIONS LIMIT

	<u>AMOUNT</u>	<u>SOURCE</u>
A LAST YEAR'S LIMIT	13,845,844	
B ADJUSTMENT FACTOR		
1. POPULATION	1.0078	STATE FINANCE
2. INFLATION	0.9977	STATE FINANCE
TOTAL ADJUSTMENT	1.005482	
ANNUAL ADJUSTMENT	75,904	B*A
OTHER ADJUSTMENTS	<input type="text"/>	
TOTAL ADJUSTMENTS	75,904	(C+D)
THIS YEAR'S LIMIT	13,921,748	(A+E)



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

2014-15

EDMUND G. BROWN JR. ■ GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DOF.CA.GOV

May 2014

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, mandates 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, 2014, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2014-15. 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 2014-15 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides 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. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code 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 issue should be referred to their respective county for clarification, or to their legal representation, or to the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. 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, 2014.**

Please Note: Prior year's city population estimates may be revised.

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

MICHAEL COHEN
Director
By:

KEELY M. BOSLER
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 2014-15 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2014-15	-0.23

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2014-15 appropriation limit.

2014-15:

Per Capita Cost of Living Change = -0.23 percent
Population Change = 0.95 percent

Per Capita Cost of Living converted to a ratio: $\frac{-0.23 + 100}{100} = 0.9977$

Population converted to a ratio: $\frac{0.95 + 100}{100} = 1.0095$

Calculation of factor for FY 2014-15: $0.9977 \times 1.0095 = 1.0072$

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2013 to January 1, 2014 and Total Population, January 1, 2014

County City	Percent Change 2013-2014	--- Population Minus Exclusions ---		Total Population
		1-1-13	1-1-14	1-1-2014
Los Angeles				
Agoura Hills	0.47	20,528	20,625	20,625
Alhambra	0.48	84,290	84,697	84,697
Arcadia	1.05	56,901	57,500	57,500
Artesia	0.51	16,606	16,690	16,776
Avalon	0.55	3,799	3,820	3,820
Azusa	1.62	47,614	48,385	48,385
Baldwin Park	0.46	76,362	76,715	76,715
Bell	0.47	35,804	35,972	35,972
Bellflower	0.53	77,330	77,741	77,741
Bell Gardens	0.48	42,463	42,667	42,667
Beverly Hills	0.47	34,515	34,677	34,677
Bradbury	0.74	1,074	1,082	1,082
Burbank	0.47	105,045	105,543	105,543
Calabasas	0.53	23,816	23,943	23,943
Carson	0.42	92,251	92,636	92,636
Cerritos	0.47	49,506	49,741	49,741
Claremont	0.42	35,768	35,920	35,920
Commerce	0.47	12,942	13,003	13,003
Compton	0.49	97,608	98,082	98,082
Covina	0.48	48,387	48,619	48,619
Cudahy	0.47	24,028	24,142	24,142
Culver City	0.88	39,233	39,579	39,579
Diamond Bar	0.48	56,133	56,400	56,400
Downey	0.47	112,829	113,363	113,363
Duarte	0.47	21,567	21,668	21,668
El Monte	0.49	114,503	115,064	115,064
El Segundo	0.49	16,815	16,897	16,897
Gardena	0.81	59,602	60,082	60,082
Glendale	1.05	193,769	195,799	195,799
Glendora	1.17	50,697	51,290	51,290
Hawaiian Gardens	0.50	14,384	14,456	14,456
Hawthorne	1.31	85,526	86,644	86,644
Hermosa Beach	0.43	19,666	19,750	19,750
Hidden Hills	0.64	1,889	1,901	1,901
Huntington Park	0.63	58,661	59,033	59,033
Industry	0.23	437	438	438
Inglewood	0.50	111,238	111,795	111,795
Irwindale	0.76	1,455	1,466	1,466
La Canada Flintridge	0.41	20,452	20,535	20,535

*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, 2013 to January 1, 2014 and Total Population, January 1, 2014

County City	Percent Change 2013-2014	--- Population Minus Exclusions ---		Total Population
		1-1-13	1-1-14	1-1-2014
Los Angeles (Continued)				
La Habra Heights	0.69	5,383	5,420	5,420
Lakewood	0.49	80,830	81,224	81,224
La Mirada	0.45	48,958	49,178	49,178
Lancaster	0.78	153,809	155,012	159,878
La Puente	0.58	40,245	40,478	40,478
La Verne	0.53	32,059	32,228	32,228
Lawndale	0.46	33,077	33,228	33,228
Lomita	0.50	20,528	20,630	20,630
Long Beach	0.51	467,817	470,184	470,292
Los Angeles	1.00	3,863,013	3,901,605	3,904,657
Lynwood	0.42	70,685	70,980	70,980
Malibu	0.71	12,774	12,865	12,865
Manhattan Beach	0.49	35,445	35,619	35,619
Maywood	0.47	27,627	27,758	27,758
Monrovia	0.53	36,966	37,162	37,162
Montebello	0.48	63,222	63,527	63,527
Monterey Park	0.48	61,482	61,777	61,777
Norwalk	0.42	105,501	105,948	106,630
Palmdale	0.66	154,629	155,657	155,657
Palos Verdes Estates	0.50	13,597	13,665	13,665
Paramount	0.72	54,657	55,051	55,051
Pasadena	0.55	140,102	140,879	140,879
Pico Rivera	0.47	63,572	63,873	63,873
Pomona	0.53	150,814	151,811	151,713
Rancho Palos Verdes	0.52	42,121	42,341	42,358
Redondo Beach	0.42	67,437	67,717	67,717
Rolling Hills	0.48	1,886	1,895	1,895
Rolling Hills Estates	0.48	8,145	8,184	8,184
Rosemead	0.49	54,497	54,762	54,762
San Dimas	1.09	33,706	34,072	34,072
San Fernando	0.54	24,093	24,222	24,222
San Gabriel	0.34	40,178	40,313	40,313
San Marino	0.66	13,254	13,341	13,341
Santa Clarita	1.98	205,075	209,130	209,130
Santa Fe Springs	3.12	16,781	17,304	17,349
Santa Monica	1.20	91,094	92,185	92,185
Sierra Madre	0.58	11,030	11,094	11,094
Signal Hill	1.65	11,226	11,411	11,411
South El Monte	0.50	20,325	20,426	20,426
South Gate	0.93	95,173	96,057	96,057
South Pasadena	0.53	25,874	26,011	26,011

*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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January 1, 2013 to January 1, 2014 and Total Population, January 1, 2014

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2013-2014	1-1-13	1-1-14	1-1-2014
Los Angeles (Continued)				
Temple City	0.44	35,974	36,134	36,134
Torrance	0.52	146,949	147,706	147,706
Vernon	0.83	121	122	122
Walnut	0.49	29,966	30,112	30,112
West Covina	0.48	107,313	107,828	107,828
West Hollywood	0.56	34,875	35,072	35,072
Westlake Village	0.47	8,347	8,386	8,386
Whittier	0.46	86,144	86,538	86,538
Unincorporated	0.54	1,039,757	1,045,382	1,046,557
County Total	0.78	9,953,626	10,031,664	10,041,797

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