

## City of Rolling Hills Estates



### **Gann Appropriations Limit 2015 – 2016**

**This Year's Limit: \$14,572,078**  
**Amount under Limit: \$9,902,294**

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 2015-2016 has been calculated to be \$14,572,078, which is \$9,902,294 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](http://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 2015-16**

		PROCEEDS OF NON-PROCEEDS	
		TAXES	OF TAXES
<b>TAXES B/L + B/L COUNTY</b>	3140	240,000	
<b>PROPERTY TAXES</b>	3110	1,970,496	
<b>SALES TAXES</b>	3120	1,080,281	
<b>OTHER TAXES:</b>			
PROPERTY TRANSFER	3160	70,000	
NEW CONSTRUCTION	3170	70,000	
<b>FROM STATE:</b>			
PROPERTY TAX IN LIEU OF SALES TA	3308	243,503	
PROPERTY TAX IN LIEU OF VLF	3309	765,015	
MV IN LIEU (VLF)	3340	0	
HUT TAX Fd 11	3329 3330 3340 3350 3360		243,336
TRAFFIC SAFETY OTS GRANT	3322		0
LAW ENFORCEMENT (COPS)	3311		100,000
STATE PARK GRANT EQUESTRIAN Fc	3387		829,299
PROP. 40 STATE PARK GRANT	3397		0
<b>OTHER GOVERNMENTS:</b>			
TRANSIT (PROP. A, L.A. CO.)	3121 Fund 18	137,545	
PROP C (L.A. CO.)	3122	114,090	251,635
PROP A - PARKS (L.A. CO.)	3392 3394	1,213,500	
AIR QUALITY (L.A. CO.)	3390	9,100	
HIGHWAY THROUGH CITIES	3324	0	
MEASURE R	3371	85,567	
CDBG	3320	25,000	
STATE SR2S	3372	328,700	
CALRECYCLE Fd 28	3378		
STPL FUND EXCHANGE Fd24	3328		1,661,867
<b>LOCALLY RAISED:</b>			
BLDG PERMITS, ANIMAL LICs, PLNG F	3220 3230 3410	3,408,000	(new 2013-14 Street Permits 32xx)
QUIMBY FEE	3180	1,000,000	
PEG FEES	3760	25,600	
LANDFILL REGULATION FEES	3240		4,433,600
FRANCHISE TAXES	3130	515,000	515,000
FINES, FORFEITURES/FALSE ALARM	3510 3520 3530	38,000	
LOCAL TRAFFIC SAFETY/LOCAL TRAI	Fund 13 3121 & 33	47,000	85,000
<b>USER FEES:</b>			
REFUNDS, REIMBURSEMENTS	3710	10,000	
AB939	3720	193,400	
CHARGES FOR SERVICES, MISC.		65,250	←-----→ 3420 3430 3440 3730 3740 3750
RENTS	3620	21,000	
EQUESTRIAN	stables	100,000	
TENNIS	tennis	83,800	
PEPPERTREE	3440	30,000	503,450
<b>SUBTOTALS</b>		<u>4,690,930</u>	<u>8,371,552</u>
<b>INTEREST EARNINGS</b>		2,954	5,230
<b>TOTAL REVENUE</b>		<u>4,693,884</u>	<u>8,376,782</u>
			<u>13,062,482</u>
			8,184
			<u>13,070,666</u>

WORKSHEET # 3

INTEREST EARNINGS PRODUCED BY TAXES

	<u>AMOUNT</u>	<u>SOURCE</u>
A NON-PROCEEDS OF TAXES	8,371,552	WORKSHEET # 2
B MINUS EXCLUSIONS	24,100	MEDICARE (4260 418)
C NET INVESTED TAXES	8,347,452	(A-B)
D TOTAL NON-INT BUDGET	13,062,482	WORKSHEET # 2
E NON-PROCEEDS TAXES AS % OF NON-INT BUD	63.90%	(C/D)
F INT EARNINGS (3610s)	8,184	BUD OR ACTUAL
G AMOUNT OF INT EARNED/NON-PROCEEDS	5,230	(E*F)
H AMOUNT OF INT EARNED/PROCEEDS TAXES	2,954	(F-G)

WORKSHEET # 4

APPROPRIATIONS SUBJECT TO LIMITATION

	<u>AMOUNT</u>	<u>SOURCE</u>
A PROCEEDS OF TAXES	4,693,884	WORKSHEET # 2
B EXCLUSIONS	24,100	MEDICARE
C APPROPRIATIONS SUBJECT TO LIMITATION	<b>4,669,784</b>	(A-B)
D CURRENT YEAR LIMIT	<b>14,572,078</b>	WORKSHEET # 6
E OVER(UNDER) LIMIT	(9,902,294)	(C-D)

WORKSHEET # 6

APPROPRIATIONS LIMIT

	<u>AMOUNT</u>	<u>SOURCE</u>
A LAST YEAR'S LIMIT	13,921,748	
B ADJUSTMENT FACTOR		
1. POPULATION	1.0082	STATE FINANCE
2. INFLATION	1.0382	STATE FINANCE
TOTAL ADJUSTMENT	1.046713	
ANNUAL ADJUSTMENT	650,330	B*A
OTHER ADJUSTMENTS	<input type="text"/>	
TOTAL ADJUSTMENTS	650,330	(C+D)
THIS YEAR'S LIMIT	<b>14,572,078</b>	(A+E)



DEPARTMENT OF  
**FINANCE**  
OFFICE OF THE DIRECTOR

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

2015-16

May 2015

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, 2015, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2015-16. 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 2015-16 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, 2015.**

**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 2015-16 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2015-16	3.82

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2015-16 appropriation limit.

**2015-16:**

Per Capita Cost of Living Change = 3.82 percent  
 Population Change = 0.93 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.82 + 100}{100} = 1.0382$

Population converted to a ratio:  $\frac{0.93 + 100}{100} = 1.0093$

Calculation of factor for FY 2015-16:  $1.0382 \times 1.0093 = 1.0479$

Fiscal Year 2015-16

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2014 to January 1, 2015 and Total Population, January 1, 2015**

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2014-2015	1-1-14	1-1-15	1-1-2015
Los Angeles				
Agoura Hills	0.64	20,635	20,767	20,767
Alhambra	0.95	84,736	85,545	85,545
Arcadia	0.41	57,526	57,761	57,761
Artesia	0.41	16,695	16,763	16,849
Avalon	0.47	3,822	3,840	3,840
Azusa	2.11	48,405	49,425	49,425
Baldwin Park	0.39	76,749	77,047	77,047
Bell	0.41	35,987	36,135	36,135
Bellflower	0.42	77,777	78,106	78,106
Bell Gardens	0.45	42,685	42,875	42,875
Beverly Hills	0.40	34,693	34,833	34,833
Bradbury	0.46	1,082	1,087	1,087
Burbank	0.46	105,595	106,084	106,084
Calabasas	1.08	23,953	24,212	24,212
Carson	0.51	92,677	93,148	93,148
Cerritos	0.42	49,761	49,968	49,968
Claremont	0.97	35,932	36,282	36,282
Commerce	0.38	13,010	13,060	13,060
Compton	0.39	98,126	98,506	98,506
Covina	0.49	48,640	48,876	48,876
Cudahy	0.49	24,152	24,270	24,270
Culver City	0.44	39,597	39,773	39,773
Diamond Bar	0.43	56,426	56,668	56,668
Downey	0.43	113,417	113,900	113,900
Duarte	0.75	21,677	21,839	21,839
El Monte	0.57	115,118	115,774	115,774
El Segundo	0.57	16,903	17,000	17,000
Gardena	0.51	60,110	60,414	60,414
Glendale	1.67	195,903	199,182	199,182
Glendora	0.29	51,313	51,463	51,463
Hawaiian Gardens	0.57	14,462	14,545	14,545
Hawthorne	1.12	86,685	87,657	87,657
Hermosa Beach	0.07	19,758	19,772	19,772
Hidden Hills	-0.05	1,902	1,901	1,901
Huntington Park	0.43	59,058	59,312	59,312
Industry	0.23	439	440	440
Inglewood	0.43	111,847	112,333	112,333
Irwindale	0.41	1,467	1,473	1,473

\*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 2015-16

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2014 to January 1, 2015 and Total Population, January 1, 2015**

County City	Percent Change 2014-2015	--- Population Minus Exclusions ---		Total Population
		1-1-14	1-1-15	1-1-2015
La Canada Flintridge	0.23	20,544	20,592	20,592
La Habra Heights	0.31	5,422	5,439	5,439
Lakewood	0.42	81,261	81,601	81,601
La Mirada	0.66	49,198	49,521	49,521
Lancaster	0.65	155,090	156,099	160,784
La Puente	0.48	40,496	40,690	40,690
La Verne	2.48	32,241	33,042	33,042
Lawndale	0.48	33,242	33,403	33,403
Lomita	0.45	20,640	20,733	20,733
Long Beach	0.48	470,501	472,779	472,779
Los Angeles	1.09	3,911,307	3,953,775	3,957,022
Lynwood	0.52	71,012	71,381	71,381
Malibu	0.50	12,871	12,935	12,935
Manhattan Beach	0.36	35,633	35,763	35,763
Maywood	0.41	27,769	27,884	27,884
Monrovia	0.61	37,179	37,406	37,406
Montebello	0.86	63,555	64,104	64,104
Monterey Park	0.42	61,805	62,063	62,063
Norwalk	0.42	105,997	106,439	107,166
Palmdale	0.82	155,734	157,009	157,009
Palos Verdes Estates	0.44	13,670	13,730	13,730
Paramount	0.41	55,076	55,302	55,302
Pasadena	0.40	140,949	141,510	141,510
Pico Rivera	0.44	63,902	64,182	64,182
Pomona	0.49	151,683	152,419	152,419
Rancho Palos Verdes	0.44	42,360	42,547	42,564
Redondo Beach	0.51	67,749	68,095	68,095
Rolling Hills	0.42	1,896	1,904	1,904
Rolling Hills Estates	0.42	8,189	8,223	8,223
Rosemead	0.42	54,786	55,017	55,017
San Dimas	1.84	34,086	34,713	34,713
San Fernando	1.35	24,232	24,558	24,558
San Gabriel	0.46	40,332	40,517	40,517
San Marino	0.50	13,347	13,414	13,414
Santa Clarita	1.91	209,231	213,231	213,231
Santa Fe Springs	1.57	17,311	17,582	17,627
Santa Monica	1.14	92,229	93,283	93,283
Sierra Madre	0.32	11,098	11,133	11,133
Signal Hill	1.49	11,415	11,585	11,585
South El Monte	1.99	20,435	20,841	20,841

\*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 2015-16

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2014 to January 1, 2015 and Total Population, January 1, 2015**

County City	Percent Change 2014-2015	--- Population Minus Exclusions ---		Total Population
		1-1-14	1-1-15	1-1-2015
South Gate	0.46	96,101	96,547	96,547
South Pasadena	0.58	26,022	26,174	26,174
Temple City	0.34	36,152	36,275	36,275
Torrance	0.44	147,782	148,427	148,427
Vernon	0.82	122	123	123
Walnut	0.44	30,124	30,257	30,257
West Covina	0.48	107,879	108,401	108,401
West Hollywood	2.09	35,090	35,825	35,825
Westlake Village	0.41	8,389	8,423	8,423
Whittier	0.43	86,577	86,948	86,948
Unincorporated	0.45	1,046,288	1,050,987	1,051,872
County Total	0.82	10,044,719	10,126,867	10,136,559

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