

City of Rolling Hills Estates



Gann Appropriations Limit 2016 – 2017

This Year's Limit: \$15,485,113
Amount under Limit: \$10,874,948

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 2016-2017 has been calculated to be \$15,485,113, which is \$10,874,948 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 2016-17

		PROCEEDS OF NON-PROCEEDS	
		TAXES	OF TAXES
TAXES B/L + B/L COUNTY	3140	240,000	
PROPERTY TAXES	3110	2,009,906	
SALES TAXES	3120	1,166,303	
OTHER TAXES:			
PROPERTY TRANSFER	3160	125,000	
NEW CONSTRUCTION	3170	50,000	
FROM STATE:			
PROPERTY TAX IN LIEU OF SALES TAX	3308	0	
PROPERTY TAX IN LIEU OF VLF	3309	780,315	
MV IN LIEU (VLF)	3340	0	
HUT TAX Fd 11	3329 3330 3340 3350 3360		173,940
TRAFFIC SAFETY OTS GRANT	3322		0
LAW ENFORCEMENT (COPS)	3311		100,000
STATE PARK GRANT EQUESTRIAN Fc	3387		0
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 3393 3394	14,000	
AIR QUALITY (L.A. CO.)	3390	9,100	
HIGHWAY THROUGH CITIES	3324	0	
MEASURE R	3371	88,685	
CDBG	3320	25,000	
STATE SR2S	3372	0	
CALRECYCLE Fd 28	3378	83,123	
STPL FUND EXCHANGE Fd21	3328	142,246	362,154
LOCALLY RAISED:			
BLDG PERMITS, ANIMAL LICs, PLNG FEES		4,458,000	3220 3230 3240 3410
QUIMBY FEE	3180	0	
PEG FEES	3760	25,600	
LANDFILL REGULATION FEES	3240		4,483,600
FRANCHISE TAXES	3130	515,000	515,000
FINES, FORFEITURES/FALSE ALARMS	3510 3520 3530	38,000	
LOCAL TRAFFIC SAFETY/LOCAL TRAFFIC	Fund 13 3121 & 35	47,000	85,000
USER FEES:			
REFUNDS, REIMBURSEMENTS	3710	10,000	
AB939	3720	196,800	
CHARGES FOR SERVICES, MISC.		136,250	3420 3430 3440 3460 3461 3730 3740 3750
RENTS	3620	62,445	
EQUESTRIAN	stables	123,140	
SB 1186	3705	70	
PEPPERTREE	3440	30,000	558,705
SUBTOTALS		4,632,323	6,278,399
INTEREST EARNINGS		1,942	2,608
TOTAL REVENUE		4,634,265	6,281,007
			10,915,272

WORKSHEET # 3

INTEREST EARNINGS PRODUCED BY TAXES

	<u>AMOUNT</u>	<u>SOURCE</u>
A NON-PROCEEDS OF TAXES	6,278,399	WORKSHEET # 2
B MINUS EXCLUSIONS	24,100	MEDICARE (4260 418)
C NET INVESTED TAXES	6,254,299	(A-B)
D TOTAL NON-INT BUDGET	10,910,722	WORKSHEET # 2
E NON-PROCEEDS TAXES AS % OF NON-INT BUD	57.32%	(C/D)
F INT EARNINGS (3610s)	4,550	BUD OR ACTUAL
G AMOUNT OF INT EARNED/NON-PROCEEDS	2,608	(E*F)
H AMOUNT OF INT EARNED/PROCEEDS TAXES	1,942	(F-G)

WORKSHEET # 4

APPROPRIATIONS SUBJECT TO LIMITATION

	<u>AMOUNT</u>	<u>SOURCE</u>
A PROCEEDS OF TAXES	4,634,265	WORKSHEET # 2
B EXCLUSIONS	24,100	MEDICARE
C APPROPRIATIONS SUBJECT TO LIMITATION	4,610,165	(A-B)
D CURRENT YEAR LIMIT	15,485,113	WORKSHEET # 6
E OVER(UNDER) LIMIT	(10,874,948)	(C-D)

WORKSHEET # 6

APPROPRIATIONS LIMIT

	<u>AMOUNT</u>	<u>SOURCE</u>
A LAST YEAR'S LIMIT	14,572,078	
B ADJUSTMENT FACTOR		
1. POPULATION	1.0085	STATE FINANCE
2. INFLATION	1.0537	STATE FINANCE
TOTAL ADJUSTMENT	1.062656	
ANNUAL ADJUSTMENT	913,035	B*A
OTHER ADJUSTMENTS	<input type="text"/>	
TOTAL ADJUSTMENTS	913,035	(C+D)
THIS YEAR'S LIMIT	15,485,113	(A+E)



May 2016

Dear Fiscal Officer:

Subject: Price Factor and Population Information

Appropriations Limit

The 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, 2016, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2016-17. 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 2016-17 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. The 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 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. 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, 2016.**

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:

AMY COSTA
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 2016-17 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2016-17	5.37

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2016-17 appropriation limit.

2016-17:

Per Capita Cost of Living Change = 5.37 percent
 Population Change = 0.90 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.37 + 100}{100} = 1.0537$

Population converted to a ratio: $\frac{0.90 + 100}{100} = 1.0090$

Calculation of factor for FY 2016-17: $1.0537 \times 1.0090 = 1.0632$

Fiscal Year 2016-17

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016 and Total Population, January 1, 2016

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2015-2016	1-1-15	1-1-16	1-1-2016
Los Angeles				
Agoura Hills	0.68	21,068	21,211	21,211
Alhambra	0.91	85,999	86,782	86,782
Arcadia	0.88	56,550	57,050	57,050
Artesia	0.42	16,726	16,797	16,883
Avalon	0.16	3,672	3,678	3,678
Azusa	1.07	48,962	49,485	49,485
Baldwin Park	0.27	74,534	74,738	74,738
Bell	0.42	36,562	36,716	36,716
Bellflower	0.27	76,154	76,363	76,363
Bell Gardens	0.45	42,759	42,952	42,952
Beverly Hills	0.44	34,610	34,763	34,763
Bradbury	1.26	1,109	1,123	1,123
Burbank	0.28	104,815	105,110	105,110
Calabasas	0.41	24,164	24,263	24,263
Carson	0.54	93,489	93,993	93,993
Cerritos	0.42	49,205	49,412	49,412
Claremont	0.54	36,022	36,218	36,218
Commerce	0.52	13,059	13,127	13,127
Compton	0.54	100,685	101,226	101,226
Covina	0.43	49,078	49,291	49,291
Cudahy	0.46	24,490	24,602	24,602
Culver City	0.60	40,207	40,448	40,448
Diamond Bar	1.26	56,371	57,081	57,081
Downey	0.43	113,691	114,181	114,181
Duarte	0.99	21,960	22,177	22,177
El Monte	0.80	112,977	113,885	113,885
El Segundo	0.30	16,596	16,646	16,646
Gardena	0.73	60,346	60,785	60,785
Glendale	1.03	199,620	201,668	201,668
Glendora	0.58	52,060	52,362	52,362
Hawaiian Gardens	0.59	14,838	14,926	14,926
Hawthorne	0.56	87,517	88,003	88,003
Hermosa Beach	0.15	19,771	19,801	19,801
Hidden Hills	0.65	1,860	1,872	1,872
Huntington Park	0.38	59,493	59,718	59,718
Industry	0.23	440	441	441
Inglewood	0.59	115,966	116,648	116,648
Irwindale	-1.67	1,439	1,415	1,415

*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 2016-17

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Annual Percent Change in Population Minus Exclusions*
January 1, 2015 to January 1, 2016 and Total Population, January 1, 2016

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2015-2016	1-1-15	1-1-16	1-1-2016
La Canada Flintridge	0.45	20,464	20,556	20,556
La Habra Heights	0.61	5,426	5,459	5,459
Lakewood	0.36	78,187	78,471	78,471
La Mirada	0.38	49,452	49,639	49,639
Lancaster	0.43	151,695	152,349	157,094
La Puente	0.37	40,373	40,521	40,521
La Verne	0.52	33,027	33,200	33,200
Lawndale	0.39	33,365	33,496	33,496
Lomita	0.29	20,232	20,290	20,290
Long Beach	0.66	481,719	484,879	484,958
Los Angeles	1.27	3,977,541	4,028,043	4,030,904
Lynwood	0.20	72,358	72,505	72,505
Malibu	0.50	12,643	12,706	12,706
Manhattan Beach	0.36	35,172	35,297	35,297
Maywood	0.44	28,094	28,219	28,219
Monrovia	0.74	37,254	37,531	37,531
Montebello	0.48	63,620	63,924	63,924
Monterey Park	0.34	61,137	61,346	61,346
Norwalk	0.27	104,278	104,562	105,292
Palmdale	0.60	159,112	160,072	160,072
Palos Verdes Estates	0.42	13,655	13,712	13,712
Paramount	0.46	56,143	56,400	56,400
Pasadena	0.89	139,781	141,023	141,023
Pico Rivera	0.39	64,020	64,272	64,272
Pomona	0.58	154,712	155,604	155,604
Rancho Palos Verdes	0.46	42,825	43,024	43,041
Redondo Beach	0.57	69,101	69,494	69,494
Rolling Hills	0.52	1,933	1,943	1,943
<u>Rolling Hills Estates</u>	<u>0.27</u>	<u>8,006</u>	<u>8,028</u>	<u>8,028</u>
Rosemead	0.44	54,987	55,231	55,231
San Dimas	0.32	34,035	34,144	34,144
San Fernando	0.53	24,404	24,533	24,533
San Gabriel	0.51	40,219	40,424	40,424
San Marino	0.34	13,520	13,566	13,566
Santa Clarita	1.72	215,890	219,611	219,611
Santa Fe Springs	3.29	17,827	18,414	18,459
Santa Monica	0.59	93,093	93,640	93,640
Sierra Madre	0.34	10,976	11,013	11,013
Signal Hill	0.42	11,624	11,673	11,673
South El Monte	1.01	20,605	20,814	20,814

*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 2016-17

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January 1, 2015 to January 1, 2016 and Total Population, January 1, 2016

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
		<u>2015-2016</u>	<u>1-1-15</u>	<u>1-1-16</u>
City				
South Gate	1.43	98,176	99,578	99,578
South Pasadena	0.38	25,929	26,028	26,028
Temple City	0.89	36,210	36,534	36,534
Torrance	0.41	146,570	147,175	147,175
Vernon	72.13	122	210	210
Walnut	0.52	29,996	30,152	30,152
West Covina	0.74	107,081	107,873	107,873
West Hollywood	0.38	35,788	35,923	35,923
Westlake Village	0.40	8,351	8,384	8,384
Whittier	0.47	87,924	88,341	88,341
Unincorporated	0.28	1,048,161	1,051,078	1,051,989
<u>County Total</u>	<u>0.85</u>	10,145,677	10,231,861	10,241,335

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