

**RESOLUTION R20-22**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
PALOS VERDES ESTATES, CALIFORNIA,  
ESTABLISHING THE FISCAL YEAR 2020-21 APPROPRIATIONS LIMIT  
FOR THE CITY OF PALOS VERDES ESTATES**

WHEREAS, the voters of California on November 6, 1979, added Article XIII B to the State Constitution placing various limits on the appropriations of the state and local governments; and

WHEREAS, Article XIII B, as modified in June 1990, provides that the appropriations limit for fiscal year 2020-21 is hereby amended by properly circulating the adjustment to the base year appropriations of fiscal year 1978-79 for changes in certain permitted factors; and

WHEREAS, to the best of the City's knowledge and belief, the State Department of Finance figures reflect the following statistics relevant to the calculation of the City's 2020-21 Fiscal Year Appropriations Limit:


California per capital income, +3.73% (plus three and 73/100 percent).

Population Adjustment for the County of Los Angeles, -0.11% (minus 11/100 percent).

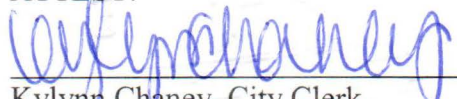
NOW THEREFORE, the City Council of the City of Palos Verdes Estates DOES RESOLVE AS FOLLOWS:

Section 1. That the follow factors shown above shall be the basis of computing the 2020-21 Fiscal Year Appropriations Limit and based on the foregoing figures (attached herein as EXHIBIT A) and the provisions of Article XIII B of the Constitution of the State of California, that the City of Palos Verdes Estates appropriations subject to the limitation for the 2020-21 Fiscal Year shall be \$25,062,886.

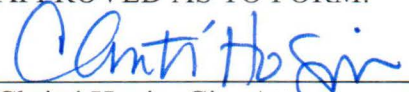
Section 2. The City Clerk shall certify to the passage and adoption of Resolution R20-22 PASSED, APPROVED AND ADOPTED on this 29<sup>th</sup> day of June, 2020.

  
\_\_\_\_\_  
David McGowan, Mayor

ATTEST:

  
\_\_\_\_\_  
Kylynn Chaney, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Christi Hogin, City Attorney

## GANN APPROPRIATIONS LIMIT

Article XIII B of the California State Constitution, more commonly referred to as the Gann Initiative or Gann Appropriations Limit, was adopted by California voters in 1980 and placed limits on the amount of proceeds of taxes that state and local governmental agencies can appropriate and spend each year.

The limit is different for each agency and changes each year. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each agency, modified for changes in inflation and population in each subsequent year. Inflationary adjustments are, by law, based on increases in the California per capita income or the increase in non-residential assessed valuation due to new construction. Population adjustments are based on city population growth or county population growth.

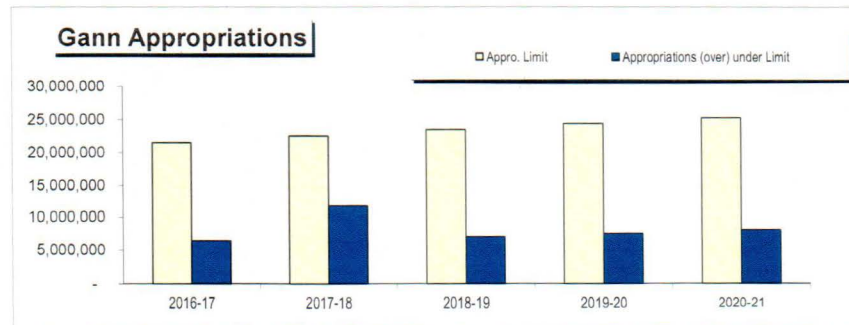
For FY 2020-21 the City of Palos Verdes Estate's estimated tax proceeds to be received, as well as tax proceeds appropriated by the City Council will, as in prior years, continue to be under the legal limit. The appropriations limit for FY 2020-21 is \$25,062,886. This is the maximum amount of tax proceeds the City will be able to appropriate and spend in the coming fiscal year. The City's estimated proceeds of taxes is \$17,029,267 resulting in appropriations being under the limit by \$8,033,618.

### Trends

**Appropriation Limit**  
**Appropriations Subject to Limit**  
**Appropriations (Over) Under Limit**

	2016-17	2017-18	2018-19	2019-20	2020-21
Appropriation Limit	21,437,489	22,355,235	23,293,868	24,188,263	25,062,886
Appropriations Subject to Limit	15,092,331	10,770,790	16,276,494	16,726,143	17,029,267
Appropriations (Over) Under Limit	6,345,158	11,584,445	7,017,374	7,462,120	8,033,618

**Appropriation Limit**  
**Appropriations Subject to Limit**



### Appropriations Limit Worksheet 2020-21

A. Last Year's Limit (Audited)	<b>24,188,263</b>	pull from last year's Gann Worksheet
B. Adjustment Factors		
1 Population % - L.A. Co.	0.9989	State Department of Finance
2 Inflation % - Per Capita	1.0373	State Department of Finance
C. Total Adjustment (B1 x B2)	1.0362	
D. Other Adjustments:	0	
Sub-Total	0	
E. This Year's Limit	<b>\$ 25,062,886</b>	A x C

APPROPRIATIONS LIMIT  
 CALCULATION OF PROCEEDS OF TAXES  
 CITY OF PALOS VERDES ESTATES  
 FY: 2020-21

Worksheet #1

REVENUE	PROCEEDS OF TAXES	NON-PROCEEDS OF TAXES	TOTAL
Taxes:			
Property Tax	\$ 8,916,207		\$ 8,916,207
VLF In-Lieu	-		-
Sales & Use Tax	316,800		316,800
Franchise Tax	573,000		573,000
Business License Tax	191,250		191,250
Police Parcel	5,023,366		5,023,366
Real Estate Transfer Tax	170,000		170,000
State Revenue:			
Motor Vehicle In-Lieu	1,657,557		1,657,557
Home Owner Relief		49,000	49,000
Gasoline Tax		322,620	322,620
SB 90 State Mandate Reimbursement		1,500	1,500
State Law Enforcement Grants		156,000	156,000
Other State Revenue		54,000	54,000
Other Government Revenue:			
Federal Law Enforcement Grants		-	-
Proposition A Transit		220,357	220,357
Proposition C Transit		182,780	182,780
Measure R		137,087	137,087
Measure M		155,357	155,357
RMRA		232,776	232,776
Measure W		260,000	260,000
Other		6,000	6,000
Local Revenue:			
Development Fees		1,013,923	1,013,923
Rents and Concessions		1,088,889	1,088,889
Fines and Forfeitures		90,000	90,000
User Fees		67,175	67,175
Administrative Allocation		1,208,724	1,208,724
Assessments			-
Other Revenue:			
Miscellaneous		235,000	235,000
Total Non-Interest Revenue	16,848,180	5,481,188	22,329,368
Interest Earnings	181,087	58,913	240,000
<b>Total Revenue</b>	<b>17,029,267</b>	<b>5,540,101</b>	<b>22,569,368</b>

EXHIBIT A

**APPROPRIATIONS LIMIT**  
**INTEREST EARNINGS**  
**PRODUCED BY TAXES**

Worksheet #2

**CITY OF PALOS VERDES ESTATES**  
**FY: 2020-21**

	<u>AMOUNT</u>	<u>SOURCE</u>
A. Tax Proceeds (Excluding Interest)	\$ 16,848,180	Worksheet #1
B. Minus Exclusions	0	
C. Net Invested Taxes	16,848,180	
D. Total Revenue (Excluding Interest) Revenue + Reserve Withdrawals	22,329,368	Worksheet #1
E. Tax Proceeds as a % of Budget	75.45%	(C/D)
F. Interest Earnings	240,000	Budget
G. Amount of Interest Earned From Taxes	181,087	(E*F)
H. Amount of Interest Earned From Non-Taxes	58,913	(F-G)

APPROPRIATIONS LIMIT  
APPROPRIATIONS SUBJECT TO LIMITATION

Worksheet #3

CITY OF PALOS VERDES ESTATES  
FY: 2020-21

	<u>AMOUNT</u>
Appropriations Limit for 2019-20	\$ 24,188,263
Adjustment Factors:	
Change in Population - County	0.9989
Change in Per Capita income	1.0373
Total Adjustment %	1.0362
Annual/Other Adjustments:	
<b>Appropriations Limit for 2020-21</b>	<b><u>25,062,886</u></b>
Appropriations Subject to Limit:	
Proceeds of Taxes	17,029,267
Minus Exclusions	-
Appropriations Subject to Limit	17,029,267
<b>Appropriations Over (Under) Limit</b>	<b><u>\$ (8,033,618)</u></b>

**CITY OF PALOS VERDES ESTATES FY 2020-21 ESTIMATED REVENUES**

DESCRIPTION	ACCOUNT	2017	2018	2019	2020	2021
		BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
<b>GENERAL FUND:</b>						
SECURED PROPERTY TAX	30100	7,353,833	7,632,689	7,947,297	8,242,564	8,616,207
UNSECURED PROPERTY TAX	30200	287,000	292,000	292,000	292,000	292,000
PROPERTY TAX PRIOR	30600	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
PENALTIES & DELINQUENCIE	30900	18,000	18,000	18,000	18,000	18,000
HOMEOWNERS PTR	35210	49,000	49,000	49,000	49,000	49,000
<b>PROPERTY TAX</b>		<b>7,697,833.00</b>	<b>7,981,689.00</b>	<b>8,296,297.00</b>	<b>8,591,564.00</b>	<b>8,965,207.00</b>
ERAF/VLF TAX RETURN	35316	1,317,554	1,375,395	1,514,992	1,570,592	1,657,557
<b>PROPERTY TAX IN LIEU</b>		<b>1,317,554.00</b>	<b>1,375,395.00</b>	<b>1,514,992.00</b>	<b>1,570,592.00</b>	<b>1,657,557.00</b>
SALES TAX	31100	192,000	194,000	194,000	196,000	156,800
PSAF ( SALES TAX )	35300	160,000	160,000	160,000	160,000	160,000
ERAF/SALES TAX RETURN	35315	25,000	25,000	-	-	-
<b>SALES TAX</b>		<b>377,000.00</b>	<b>379,000.00</b>	<b>354,000.00</b>	<b>356,000.00</b>	<b>316,800.00</b>
<b>PROPERTY TRANSFER</b>	31500	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>170,000</b>
<b>BUSINESS LICENSE TAX</b>	31400	<b>208,000</b>	<b>208,000</b>	<b>221,250</b>	<b>225,000</b>	<b>191,250</b>
FRANCHISE TAX WATER	31300	114,854	115,000	125,000	125,000	140,000
FRANCHISE TAX GAS	31310	50,000	50,000	50,500	51,000	51,000
FRANCHISE TAX ELECTRIC	31320	128,000	130,560	130,000	132,600	120,000
FRANCHISE TAX CABLE	31330	268,281	273,646	273,000	278,460	262,000
<b>FRANCISE TAX</b>		<b>561,135.00</b>	<b>569,206.00</b>	<b>578,500.00</b>	<b>587,060.00</b>	<b>573,000.00</b>
CONSTRUCTION PERMITS	37100	425,000.00	425,000.00	690,000.00	648,812.50	336,538.87
REISSUED BUILDING PERMIT	37101	12,000.00	12,000.00	15,500.00	15,500.00	4,151.01
MISC PUBLIC WORKS PERMIT	37110	100,000.00	100,000.00	138,000.00	194,400.00	158,174.96
TREE TOPPING/REMOVAL					7,000.00	9,252.32
RESIDENTIAL RESALE REPOR	37210	22,000.00	22,000.00	28,000.00	20,000.00	19,204.09
GRADING/FILLING	37220	25,000.00	25,000.00	32,000.00	25,000.00	20,011.27
MISCELLANEOUS PLANNING	37230	80,000.00	80,000.00	120,000.00	147,099.79	87,569.17
PLAN CHECK	37240	220,000.00	220,000.00	283,000.00	196,688.73	143,903.42
NEIGHBORHOOD COMP. REVIE	37250	50,000.00	50,000.00	100,000.00	100,000.00	96,553.94
SITE PLAN REVIEW	37260	15,000.00	15,000.00	15,000.00	15,000.00	28,550.24
GEOTECHNICAL	37270	45,000.00	45,000.00	45,000.00	41,524.00	11,643.80
COMMUNITY PLANNING		-	-	16,000.00	50,000.00	48,369.84
TECH ENHANCEMENT		-	-	50,000.00	50,000.00	50,000.00
<b>DEVELOPMENT FEES</b>		<b>994,000.00</b>	<b>994,000.00</b>	<b>1,532,500.00</b>	<b>1,511,025.02</b>	<b>1,013,922.91</b>
INTEREST	34100	70,000	70,000.00	133,500.00	250,000.00	128,000.00
UNREALIZED INV. GAIN/LOS	34105		-	-	-	-
<b>INTEREST/GAIN(LOSS)</b>		<b>70,000.00</b>	<b>70,000.00</b>	<b>133,500.00</b>	<b>250,000.00</b>	<b>128,000.00</b>
<b>MOTOR VEHICLE</b>	35100	-	-	-	-	-
GOLF COURSE	34300	1,000,000	1,020,000	1,040,000	1,060,000	806,347
TENNIS CLUB	34400	38,000	38,000	38,000	38,000	24,700
BEACH & ATHLETIC CLUB	34500	163,600	168,600	173,600	178,800	204,682
MISCELLANEOUS RENT	34700	57,000	57,000	57,000	57,000	53,160
BALLFIELD LEASE	34750	4,500	4,500	-	-	-
<b>RENT</b>		<b>1,263,100.00</b>	<b>1,288,100.00</b>	<b>1,308,600.00</b>	<b>1,333,800.00</b>	<b>1,088,889.37</b>
ANIMAL LICENSES	32100	5,500	5,500	5,500	5,500	4,500
FILMING PERMIT	32500	25,000	25,000	25,000	25,000	20,000
<b>LICENSE &amp; PERMITS</b>		<b>30,500.00</b>	<b>30,500.00</b>	<b>30,500.00</b>	<b>30,500.00</b>	<b>24,500.00</b>
MISCELLANEOUS LICENSE	32600	-	-	-	-	-
VEHICLE CODE FINES	33100	50,000	50,000	50,000	50,000	35,000
MISCELLANEOUS COURT FINE	33200	-	-	-	-	-
COURT FINES PARKING	33400	100,000	100,000	100,000	100,000	55,000
<b>SAFETY FINES</b>		<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>90,000.00</b>
MISCELLANEOUS REVENUE	38010	24,420	523,091	30,000	23,000	180,000
EMERG. BACKPACK SALES	38011	1,000	1,000	1,000	1,000	1,000
STATE MANDATED REIMB.	35630	1,500	1,500	1,500	1,500	1,500
POST REIMBURSEMENT	35600	14,000	14,000	14,000	14,000	14,000
PVE CARES	38050	-	-	8,000	8,000	8,000
REIMB FROM THE TREE BANK						32,000
<b>OTHER FEES</b>		<b>40,920.00</b>	<b>539,591.00</b>	<b>54,500.00</b>	<b>47,500.00</b>	<b>236,500.00</b>

**CITY OF PALOS VERDES ESTATES FY 2020-21 ESTIMATED REVENUES**

DESCRIPTION	ACCOUNT	2017	2018	2019	2020	2021
		BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
POLICE SERVICES	36100	4,500	4,500	4,500	4,500	6,825
BOOKING FEES	36105	4,000	4,000	4,000	4,000	2,600
POLICE TRUSTY	36110	-	-	-	-	-
FALSE ALARM	36120	3,000	3,000	3,000	3,000	3,000
ADMINISTRATIVE CITATIONS	36121	-	-	1,000	1,000	1,000
COPY SALES, CERTIFICATIO	36130	2,000	2,000	2,000	-	-
RETURNED CHECK FEES	36135	-	-	-	-	-
VEHICLE IMPOUND FEES	36146	15,000	15,000	15,000	15,000	9,750
STREET/PARKS SERVICES	36150	3,000	3,000	3,000	3,000	3,000
MAILING MATRIX	36155	15,000	15,000	15,000	15,000	15,000
SPECIAL EVENTS	36160	1,500	1,500	1,500	1,500	1,500
HEALTH INSURANCE REIMB	36170	10,000	10,000	-	-	-
<b>SERVICE FEES</b>		<b>58,000.00</b>	<b>58,000.00</b>	<b>49,000.00</b>	<b>47,000.00</b>	<b>42,675.00</b>
<b>Total General Fund Revenues Before Transfers</b>		<b>12,968,042.00</b>	<b>13,843,481.49</b>	<b>14,423,639.00</b>	<b>14,900,041.02</b>	<b>14,498,301.28</b>
INTEREST	34100	1,000	1,000	1,000	1,200	1,000
GAS TAX (2103)	35500	32,875	32,875	52,289	116,437	114,436
GAS TAX (2105)	35510	85,753	85,753	79,946	75,081	71,791
GAS TAX (2106)	35520	46,657	46,657	51,152	49,130	47,028
GAS TAX (2107)	35530	191,907	191,907	99,244	98,061	86,365
GAS TAX (2107.5)	35540	3,000	3,000	3,000	3,000	3,000
Gov's Prop Addl Funds	35540	-	-	15,532	15,245	-
GAS TAX Loan Repayment						
<b>GAS TAX</b>		<b>361,192.00</b>	<b>361,192.00</b>	<b>302,163.00</b>	<b>358,154.00</b>	<b>323,620.00</b>
INTEREST	34100	500.00	500.00	1,700.00	1,100.00	6,000.00
<b>DRUG INTERVENTION</b>		<b>500.00</b>	<b>500.00</b>	<b>1,700.00</b>	<b>1,100.00</b>	<b>6,000.00</b>
INTEREST	34100	500.00	500.00	2,200.00	2,500.00	5,000.00
COPS Funds	35350	100,000.00	100,000.00	100,000.00	120,000.00	150,000.00
<b>POLICE GRANTS (SLESF)</b>		<b>100,500.00</b>	<b>100,500.00</b>	<b>102,200.00</b>	<b>122,500.00</b>	<b>155,000.00</b>
INTEREST	34100	-	-	8,000.00	9,000.00	8,000.00
MTA Fed Rd Exchange	35640	237,507.00	-	-	-	-
Pedestrian Bikeway	35650	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
CalRecycle Ruberized Pavement Grant	35660	-	-	68,900.00	68,900.00	-
Recycle AB939	35660	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
Recycle Container	35661	5,000.00	5,000.00	5,000.00	-	-
SCAQMD AB2766	35820	51,060.00	16,000.00	16,000.00	16,000.00	16,000.00
Parkland Paseo La Cresta	35855	40,000.00	40,000.00	-	-	-
<b>SPECIAL PROJECTS</b>		<b>371,567.00</b>	<b>99,000.00</b>	<b>135,900.00</b>	<b>131,900.00</b>	<b>62,000.00</b>
Corrections	35620	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>CORRECTIONS</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
INTEREST	34100	-	-	1,000.00	1,000.00	3,000.00
RMRA 2032	35500	-	-	226,888.00	222,183.00	232,776.00
<b>RMRA</b>		<b>-</b>	<b>-</b>	<b>227,888.00</b>	<b>223,183.00</b>	<b>235,776.00</b>
ASSESSMENT					260,000.00	260,000.00
INTEREST					-	-
<b>MEASURE W</b>					<b>260,000.00</b>	<b>260,000.00</b>
ASSESSMENT	31910	4,688,992.00	-	-	-	-
INTEREST	34100	-	-	-	-	-
FIRE UTILITIES	35750	9,000.00	-	-	-	-
<b>FIRE PARCEL TAX</b>		<b>4,697,992.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**CITY OF PALOS VERDES ESTATES FY 2020-21 ESTIMATED REVENUES**

DESCRIPTION	ACCOUNT	2017	2018	2019	2020	2021
		BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
ASSESSMENT	31910	-	-	4,973,000.00	4,973,000.00	5,023,366.00
INTEREST	34100	-	-	-	-	-
<b>PVE LAW ENFORCEMENT FUND</b>		<b>-</b>	<b>-</b>	<b>4,973,000.00</b>	<b>4,973,000.00</b>	<b>5,023,366.00</b>
MEASURE M SALES TAX	31215	-	-	188,547.00	193,002.00	155,357.00
INTEREST	34100	-	-	900.00	1,100.00	2,000.00
<b>MEASURE M</b>		<b>-</b>	<b>-</b>	<b>189,447.00</b>	<b>194,102.00</b>	<b>157,357.00</b>
PROP A SALES TAX	31200	251,565.00	256,596.30	267,423.00	273,741.00	220,357.00
INTEREST	34100	3,500.00	3,500.00	1,000.00	1,500.00	1,000.00
<b>PROP A</b>		<b>255,065.00</b>	<b>260,096.30</b>	<b>268,423.00</b>	<b>275,241.00</b>	<b>221,357.00</b>
INTEREST	34100	1,000.00	1,000.00	2,000.00	2,500.00	2,000.00
MEASURE R	31205	157,812.48	160,968.72	166,368.00	170,314.00	137,087.00
<b>MEASURE R</b>		<b>158,812.48</b>	<b>161,968.72</b>	<b>168,368.00</b>	<b>172,814.00</b>	<b>139,087.00</b>
PROP C SALES TAX	31210	209,892.02	214,089.86	221,820.00	227,061.00	182,780.00
INTEREST	34100	1,000.00	1,000.00	4,000.00	4,500.00	6,000.00
<b>PROP C</b>		<b>210,892.02</b>	<b>215,089.86</b>	<b>225,820.00</b>	<b>231,561.00</b>	<b>188,780.00</b>
INTEREST	34100	-	-	48,000.00	52,000.00	40,000.00
<b>CIP</b>		<b>-</b>	<b>-</b>	<b>48,000.00</b>	<b>52,000.00</b>	<b>40,000.00</b>
INTEREST	34100	-	-	500.00	500.00	-
<b>PARKLANDS</b>		<b>-</b>	<b>-</b>	<b>500.00</b>	<b>500.00</b>	<b>-</b>
INTEREST	34100	-	-	2,400.00	-	-
STABLE CONCESSION FEE	34710	35,000.00	35,000.00	35,000.00	-	-
<b>STABLES</b>		<b>35,000.00</b>	<b>35,000.00</b>	<b>37,400.00</b>	<b>-</b>	<b>-</b>
INTEREST	34100	15,000.00	15,000.00	15,000.00	16,000.00	12,000.00
MISC REV	38010	360,575.00	-	-	-	-
SALE OF PROPERTY	38020	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>EQUIPMENT REPLACEMENT</b>		<b>381,575.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>22,000.00</b>	<b>18,000.00</b>
INTEREST	34100	30,000.00	30,000.00	29,000.00	31,000.00	26,000.00
UNREALIZED GAIN	34105	-	-	-	-	-
SEWER USER FEE	36700	-	-	-	-	-
<b>SEWER</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>29,000.00</b>	<b>31,000.00</b>	<b>26,000.00</b>
INTEREST	34100	-	-	5,000.00	4,000.00	-
CHARGES FOR SERVICES	36700	780,418.00	981,498.00	993,267.00	1,285,453.00	1,208,724.00
<b>INSURANCE</b>		<b>780,418.00</b>	<b>981,498.00</b>	<b>998,267.00</b>	<b>1,289,453.00</b>	<b>1,208,724.00</b>
<b>Total Non General Fund Revenues Before Transfers</b>		<b>7,389,513.50</b>	<b>2,271,844.88</b>	<b>7,735,076.00</b>	<b>8,344,508.00</b>	<b>8,071,067.00</b>
<b>Total Revenues Before Transfers</b>		<b>20,357,555.50</b>	<b>16,115,326.37</b>	<b>22,158,715.00</b>	<b>23,244,549.02</b>	<b>22,569,368.28</b>

May 2020

Dear Fiscal Officer:

**Subject: 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, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. 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 2020-21 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, 2020.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

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

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER  
Director

Attachment

Attachment A

- 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 2020-21 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

**2020-21:**

Per Capita Cost of Living Change = 3.73 percent  
Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio:  $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21:  $1.0373 \times 1.0022 = 1.0396$

EXHIBIT A

Fiscal Year 2020-21

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total Population
		1-1-19	1-1-20	1-1-2020
Los Angeles				
Agoura Hills	-0.27	20,622	20,566	20,566
Alhambra	0.00	86,793	86,792	86,792
Arcadia	-0.09	57,262	57,212	57,212
Artesia	-0.27	16,448	16,404	16,490
Avalon	-0.25	3,939	3,929	3,929
Azusa	0.24	49,537	49,658	49,658
Baldwin Park	-0.08	76,311	76,252	76,252
Bell	0.06	36,510	36,531	36,531
Bellflower	-0.16	78,239	78,110	78,110
Bell Gardens	-0.31	42,579	42,449	42,449
Beverly Hills	-0.45	33,926	33,775	33,775
Bradbury	-0.38	1,056	1,052	1,052
Burbank	0.35	105,496	105,861	105,861
Calabasas	0.03	24,185	24,193	24,193
Carson	-0.05	93,153	93,108	93,108
Cerritos	0.00	49,995	49,994	49,994
Claremont	-0.18	35,872	35,807	35,807
Commerce	-0.47	12,929	12,868	12,868
Compton	-0.18	98,206	98,032	98,032
Covina	0.33	48,683	48,846	48,846
Cudahy	-0.23	24,227	24,172	24,172
Culver City	0.54	39,493	39,705	39,705
Diamond Bar	-0.23	57,308	57,177	57,177
Downey	-0.29	113,863	113,529	113,529
Duarte	-0.04	21,681	21,673	21,673
El Monte	0.10	116,563	116,675	116,675
El Segundo	-0.21	16,812	16,777	16,777
Gardena	0.07	60,892	60,937	60,937
Glendale	0.22	204,883	205,331	205,331
Glendora	0.44	51,840	52,067	52,067
Hawaiian Gardens	-0.25	14,685	14,649	14,649
Hawthorne	-0.19	87,071	86,903	86,903
Hermosa Beach	-0.14	19,641	19,614	19,614
Hidden Hills	0.32	1,862	1,868	1,868
Huntington Park	-0.21	59,642	59,515	59,515
Industry	0.00	427	427	427
Inglewood	-0.33	112,345	111,971	111,971
Inwindale	-0.62	1,443	1,434	1,434

EXHIBIT A

Fiscal Year 2020-21

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2019-2020	1-1-19	1-1-20	1-1-2020
La Canada Flintridge	-0.18	20,497	20,461	20,461
La Habra Heights	-0.16	5,470	5,461	5,461
Lakewood	-0.31	80,168	79,919	79,919
La Mirada	-0.27	49,007	48,877	48,877
Lancaster	0.10	157,174	157,338	161,699
La Puente	0.09	40,532	40,568	40,568
La Verne	0.03	33,289	33,300	33,300
Lawndale	-0.24	32,879	32,799	32,799
Lomita	-0.32	20,614	20,549	20,549
Long Beach	-0.12	472,730	472,140	472,217
Los Angeles	-0.06	4,010,280	4,007,960	4,010,684
Lynwood	-0.39	71,549	71,269	71,269
Malibu	-0.54	11,784	11,720	11,720
Manhattan Beach	-0.48	35,419	35,250	35,250
Maywood	-0.30	27,988	27,904	27,904
Monrovia	-0.06	37,956	37,935	37,935
Montebello	-0.31	63,742	63,544	63,544
Monterey Park	-0.34	60,943	60,734	60,734
Norwalk	-0.21	105,087	104,862	105,717
Palmdale	-0.24	157,117	156,737	156,737
Palos Verdes Estates	-0.30	13,230	13,190	13,190
Paramount	-0.19	55,569	55,461	55,461
Pasadena	0.11	144,686	144,842	144,842
Pico Rivera	-0.03	63,390	63,374	63,374
Pomona	0.09	154,675	154,817	154,817
Rancho Palos Verdes	-0.26	41,821	41,714	41,731
Redondo Beach	-0.24	67,154	66,994	66,994
Rolling Hills	-0.32	1,880	1,874	1,874
Rolling Hills Estates	0.39	8,035	8,066	8,066
Rosemead	0.30	54,198	54,363	54,363
San Dimas	-0.28	34,042	33,945	33,945
San Fernando	1.65	24,798	25,207	25,207
San Gabriel	-0.22	40,194	40,104	40,104
San Marino	-0.14	13,106	13,087	13,087
Santa Clarita	0.10	221,703	221,932	221,932
Santa Fe Springs	-0.29	18,303	18,250	18,295
Santa Monica	-0.13	92,480	92,357	92,357
Sierra Madre	-0.25	10,843	10,816	10,816
Signal Hill	-0.27	11,744	11,712	11,712
South El Monte	1.98	20,792	21,204	21,204

EXHIBIT A

Fiscal Year 2020-21

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total Population
		1-1-19	1-1-20	1-1-2020
South Gate	-0.21	97,211	97,003	97,003
South Pasadena	-0.26	25,524	25,458	25,458
Temple City	0.14	36,098	36,150	36,150
Torrance	-0.26	145,922	145,546	145,546
Vernon	-0.34	298	297	
Walnut	-0.16	29,977	29,929	29,929
West Covina	-0.30	106,313	105,999	105,999
West Hollywood	-0.36	36,335	36,203	36,203
Westlake Village	-0.18	8,227	8,212	8,212
Whittier	-0.31	87,073	86,801	86,801
Unincorporated	-0.50	1,038,938	1,033,771	1,034,689
County Total	-0.11	10,175,203	10,163,868	10,172,951

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) SS:  
CITY OF PALOS VERDES ESTATES )

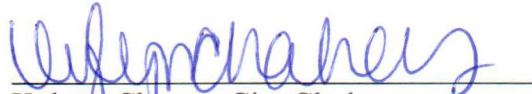
I, Kylynn Chaney, City Clerk for the City of Palos Verdes Estates, California, do hereby certify that the foregoing Resolution **R20-22** was duly and regularly approved and adopted by the City Council of the City of Palos Verdes Estates at its special meeting of the City Council on the 29th day of June, 2020, by the following vote:

AYES: COUNCILMEMBERS: McGowan, Kemp, Davidson, Lozzi, Kao

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBER: None

  
\_\_\_\_\_  
Kylynn Chaney, City Clerk

STATE OF CALIFORNIA )  
COUNTY OF LOS ANGELES ) SS:  
CITY OF PALOS VERDES ESTATES )

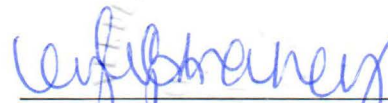
I, Kylynn Chaney, City Clerk for the City of Palos Verdes Estates, California, do hereby certify that the foregoing Resolution **R20-22** was duly and regularly approved and adopted by the City Council of the City of Palos Verdes Estates at its regular meeting of the City Council on the 29th day of June, 2020, by the following vote:

AYES: COUNCILMEMBERS: McGowan, Kemps, Davidson, Lozzi, Kao

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBER: None

  
\_\_\_\_\_  
Kylynn Chaney, City Clerk

