

PUBLIC NOTICE

CITY OF LOS ALAMITOS

**3191 Katella Ave.
Los Alamitos, CA 90720**

NOTICE IS HEREBY GIVEN, that the documentation used in the determination of the proposed appropriations limit for the City of Los Alamitos for Fiscal Year 2020-2021 pursuant to Article XIIB of the California Constitution and Government Code Section 7901 is on file and available for public review on the City's website at: <https://cityoflosalamitos.org/your-government/finance/> and by appointment only at the Office of the City Clerk of the City of Los Alamitos, 3191 Katella Ave., Los Alamitos, CA 90720, CA.

The proposed appropriations limit for the fiscal year 2020-2021 will be considered by the City Council at its Regular meeting on June 15, 2020 at 6:00 p.m. Due to COVID-19 restrictions, this meeting will be held via videoconference and the public participation will be available via phone.

**Participation via Phone: (301) 715-8592
Meeting ID: 810-0048-7912**

For further information, please contact Craig Koehler, Interim Finance Director, at (562) 431-3538 ext. 222.

Dated: June 2, 2020

DRAFT

APPROPRIATIONS LIMIT CALCUALTION FISCAL YEAR 2020-21	AMOUNT
Previous Appropriations Limit (2019-20)	\$20,954,905
Adjustment Factors:	
Change in Population - County	1.0004
Change in Per Capita Income	1.0373
Total Adjustment Factor	1.0377
Appropriations Limit for Fiscal Year 2020-21	\$21,745,218
Proceeds from Taxes	\$9,808,545
Minus Exclusions	\$ -
Appropriations Subject to Limit	\$9,808,545
Appropriations Over (Under) Limit	(\$11,936,673)
 <u>2020-21 Proceeds from Taxes</u>	
Property Taxes	\$4,039,500
Sales and Use Taxes	2,715,937
Other Taxes	2,290,108
Business Licenses	656,900
Interest	106,100
Total	\$9,808,545



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

GAVIN NEWSOM - GOVERNOR
STATE CAPITOL ■ ROOM 1145 ■ SACRAMENTO CA ■ 95814-4998 ■ WWW.DGF.CA.GOV

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: <https://leginfo.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

- 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: $1.0373 \times 1.0022 = 1.0396$

Fiscal Year 2020-21

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total Population
		1-1-19	1-1-20	1-1-2020
Orange				
Aliso Viejo	0.46	49,815	50,044	50,044
Anaheim	0.18	356,652	357,308	357,325
Brea	1.67	44,879	45,629	45,629
Buena Park	-0.51	82,422	81,998	81,998
Costa Mesa	0.20	114,543	114,772	114,778
Cypress	0.60	48,976	49,272	49,272
Dana Point	-0.20	33,212	33,146	33,146
Fountain Valley	-0.39	56,099	55,878	55,878
Fullerton	-0.05	141,931	141,863	141,863
Garden Grove	-0.14	175,052	174,801	174,801
Huntington Beach	0.02	201,239	201,281	201,281
Irvine	1.53	277,462	281,707	281,707
Laguna Beach	-0.45	22,445	22,343	22,343
Laguna Hills	-0.52	31,674	31,508	31,508
Laguna Niguel	-0.07	65,363	65,316	65,316
Laguna Woods	-0.53	16,329	16,243	16,243
La Habra	0.08	63,319	63,371	63,371
Lake Forest	0.16	84,576	84,711	84,711
La Palma	-0.51	15,572	15,492	15,492
Los Alamitos	-0.08	11,576	11,567	11,567
Mission Viejo	-0.53	94,766	94,267	94,267
Newport Beach	0.09	85,706	85,780	85,780
Orange	-0.25	140,410	140,065	140,065
Placentia	-0.49	51,750	51,494	51,494
Roncho Santa Margarita	-0.53	49,051	48,793	48,793
San Clemente	0.06	64,541	64,581	64,581
San Juan Capistrano	0.47	36,149	36,318	36,318
Santa Ana	-0.77	337,639	335,052	335,052
Seal Beach	-0.42	24,480	24,376	24,992
Stanton	-0.05	39,097	39,077	39,077
Tustin	-0.14	80,491	80,382	80,382
Villa Park	-0.35	5,786	5,766	5,766
Westminster	-0.34	92,737	92,421	92,421
Yorba Linda	0.28	68,458	68,650	68,650
Unincorporated	0.26	128,082	128,421	128,421
County Total	0.04	3,192,279	3,193,693	3,194,332

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