

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

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, 2023, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2023-24. 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 2023-24 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, 2023.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data.

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

JOE SPEPHENSHAW  
Director  
By:

Erika Li  
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 2023-24 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2023-24	4.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2023-24 appropriation limit.

**2023-24:**

Per Capita Cost of Living Change = 4.44 percent  
Population Change = -0.35 percent

Per Capita Cost of Living converted to a ratio:  $\frac{4.44 + 100}{100} = 1.0444$

Population converted to a ratio:  $\frac{-0.35 + 100}{100} = 0.9965$

Calculation of factor for FY 2023-24:  $1.0444 \times 0.9965 = 1.0407$

Fiscal Year 2023-24

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2022 to January 1, 2023 and Total Population, January 1, 2023**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
	<b>2022-2023</b>	<b>1-1-22</b>	<b>1-1-23</b>	<b>1-1-2023</b>
Santa Barbara				
Buellton	-1.26	5,007	4,944	4,944
Carpinteria	-1.20	12,866	12,711	12,711
Goleta	0.21	32,375	32,442	32,442
Guadalupe	0.57	8,467	8,515	8,515
Lompoc	-1.21	40,967	40,473	43,493
Santa Barbara	-1.00	86,259	85,398	85,418
Santa Maria	-0.13	109,617	109,477	109,477
Solvang	-0.44	5,694	5,669	5,669
Unincorporated	-0.72	135,873	134,888	137,888
County Total	-0.60	437,125	434,517	440,557

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

# ISLA VISTA RECREATION AND PARKS DISTRICT

## NOTICE OF DETERMINATION OF APPROPRIATIONS

### LIMIT FOR THE FISCAL YEAR 2023-2024

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2023-2024 appropriations limit for the District. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the Isla Vista Recreation and Parks District Board of Directors.

1.Appropriations limit for the fiscal year 2022-2023 .....	\$2,507,799
2.Population change** .....	-0.72%
(January 1, 2022 - January 1, 2023)	
3.Change in California per Capita Personal Income** .....	4.44%
(January 1, 2022 - January 1, 2023)	
4. Fiscal Year 2023-2024 appropriations limit	
(\$2,507,799 x 0.9928 x 1.0444) .....	\$2,600,287

\*\*Population and price factors per California Department of Finance information, May 2023

PUBLISHED: July 3, 2023

ISLA VISTA RECREATION AND PARKS DISTRICT

BY: KATHERINE FEUERSTINE, CHIEF FINANCIAL OFFICER