

ISLA VISTA RECREATION AND PARKS DISTRICT

NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT

FOR THE FISCAL YEAR 2020-2021

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 2020-2021 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 2019-2020	\$2,168,508
2. Population change**	-0.14%
(January 1, 2019 - January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 - January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit	
(\$2,168,508 x 0.9986 x 1.0373)	\$2,246,244

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: February 4, 2022

ISLA VISTA RECREATION AND PARKS DISTRICT

BY: JORDAN AU, INTERIM-CHIEF FINANCIAL OFFICER

- 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	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2019-2020	1-1-19	1-1-20	1-1-2020
Santa Barbara				
Buellton	1.05	5,407	5,464	5,464
Carpinteria	-0.23	13,366	13,335	13,335
Goleta	0.95	31,920	32,223	32,223
Guadalupe	4.02	7,769	8,081	8,081
Lompoc	-0.28	40,959	40,843	43,786
Santa Barbara	0.43	93,088	93,491	93,511
Santa Maria	0.41	106,969	107,407	107,407
Solvang	-0.23	5,575	5,562	5,562
Unincorporated	-0.14	140,239	140,040	142,471
County Total	0.26	445,292	446,446	451,840

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

RESOLUTION NO. 190711-001

A RESOLUTION OF THE BOARD OF DIRECTORS
OF ISLA VISTA RECREATION AND PARK
DISTRICT ESTABLISHING THE
APPROPRIATIONS LIMIT FOR FISCAL YEAR
2019-2020

WHEREAS, Article XIII B of the California Constitution provides that the State and each local government shall be subject to an annual appropriations limit that restricts the spending of funds from proceeds of taxes;

WHEREAS, Government Code Section 7910 requires that the Board of Directors (the "Board") of Isla Vista Recreation and Park District (the "District"), by resolution, annually establish its appropriations limit and make other necessary determinations for the following fiscal year pursuant to Article XIII B;

WHEREAS, an appropriations limit has been calculated in accordance with applicable law; and

WHEREAS, in accordance with Government Code Section 7910, information used in calculating the appropriations limit has been made available to the public at least 15 days prior to the date of adoption of this resolution and continues to be available for public inspection.

NOW, THEREFORE, the Board of Directors of Isla Vista Recreation and Park District does hereby find, determine, and resolve as follows:

SECTION 1. In accordance with Article XIII B of the Constitution and Government Code Section 7902, the appropriations limit for the 2019–2020 fiscal year shall be \$2,168,508.00 which exceeds the District's spending by \$1,115,832.00.

SECTION 2. Pursuant to Government Code Section 7910, no judicial action or proceeding to attack, review, set aside, void, or annul the Board's action in establishing the appropriations limit for fiscal year 2019-2020 shall be brought unless such action or proceeding is commenced within forty-five (45) days of the date of adoption of this resolution.

The foregoing resolution was adopted by the Board of Directors of the Isla Vista Recreation and Park District at a meeting held on July 11, 2019 by the following roll-call vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

I hereby certify the foregoing resolution was PASSED, APPROVED AND ADOPTED this 11th day of July 2019.

For the ISLA VISTA RECREATION AND PARK DISTRICT

By:

Charles Lopez, Board Chair

Attest:

Cathleen Millar, Board Clerk

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Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 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 2020-2021	\$2,246,244
2. Population change**	-6.02%
(January 1, 2020 - January 1, 2021)	
3. Change in California per Capita Personal Income**	5.73%
(January 1, 2020 - January 1, 2021)	
4. Fiscal Year 2021-2022 appropriations limit	
(\$2,246,244 x 0.9398 x 1.0573)	\$2,231,982

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: February 4, 2022

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Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

2021-22:

Per Capita Cost of Living Change = 5.73 percent
 Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio: $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio: $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22: $1.0573 \times 0.9954 = 1.0524$

Fiscal Year 2021-22

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	2020-2021	1-1-20	1-1-21	1-1-2021
Santa Barbara				
Buellton	-0.22	5,447	5,435	5,435
Carpinteria	-0.54	13,268	13,196	13,196
Goleta	0.71	32,112	32,339	32,339
Guadalupe	5.03	7,946	8,346	8,346
Lompoc	-0.70	40,701	40,415	42,493
Santa Barbara	-0.18	93,225	93,055	93,055
Santa Maria	0.22	107,205	107,445	107,445
Solvang	-0.74	5,553	5,512	5,512
Unincorporated	-6.02	141,685	133,150	133,351
County Total	-1.84	447,142	438,893	441,172

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

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