



PARADISE IRRIGATION DISTRICT

PUBLIC NOTICE: APPROPRIATIONS LIMIT

The Board of Directors will consider adopting Resolution No. 2022-15 at its regular meeting on August 17, 2022 to establish the Appropriations Limit of the District at \$3,204,394 for Fiscal Year 2022-2023.

PARADISE IRRIGATION DISTRICT

Georgeanna Borrayo, District Secretary
Dated: July 17, 2022



PARADISE IRRIGATION DISTRICT

RESOLUTION NO. 2022-15

**RESOLUTION BY THE BOARD OF DIRECTORS OF THE
PARADISE IRRIGATION DISTRICT
ESTABLISHING THE APPROPRIATIONS LIMIT OF THE DISTRICT AT \$3,204,394
FOR FISCAL YEAR 2022-2023 PURSUANT TO ARTICLE XIIIB OF THE CALIFORNIA CONSTITUTION**

WHEREAS, the California Constitution and Government Code section 7900 et seq. requires the Board of Directors to annually allocate and establish, by resolution, the District's Appropriations Limit for each fiscal year; and

WHEREAS, the calculations made to determine the appropriations limit have been made available to the public for at least 15 days prior to the date of this Resolution, in accordance with Government Code section 7910.

NOW, THEREFORE, THE BOARD OF DIRECTORS HEREBY RESOLVES:

1. That the appropriations limit of Paradise Irrigation District for fiscal year 2022-2022 is \$3,204,394; and,
2. That the fiscal year 2022-2023 budgeted revenue from property taxes is \$250,000, which does not exceed the calculated appropriations limit.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Paradise Irrigation District at the regular meeting of said Board on the 17th day of August 2022, by the following vote:

AYES:

NOES:

ABSENT:

PARADISE IRRIGATION DISTRICT

Shelby Boston, President

ATTEST:

Georgeanna Borrayo, Secretary

PARADISE IRRIGATION DISTRICT

APPROPRIATIONS LIMIT CALCULATION

for fiscal year 2022-2023

A.	Appropriations limit for the year ended June 30, 2022	\$ 2,380,256	
B.	Calculation Factors:		
1.	Population Change %	1.2555	(Attachment B)
2.	Inflation Change %	1.0723	(Attachment A)
3.	Total Adjustment Factor %	1.3462	(B1 * B2)
C.	Annual Adjustment Increase	\$ 824,138	(B3 - 1) * A
D.	Appropriations limit for year ending June 30, 2023	\$ 3,204,394	(A + C)



DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

May 2022

Gavin Newsom ■ Governor

1021 O Street, Suite 3110 ■ Sacramento CA 95814 ■ www.dof.ca.gov

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, 2022, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2022-23. 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 2022-23 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, 2022.**

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.

KEELY MARTIN BOSLER

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 2022-23 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2022-23	7.55

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2022-23 appropriation limit.

2022-23:

Per Capita Cost of Living Change = 7.55 percent
Population Change = -0.30 percent

Per Capita Cost of Living converted to a ratio: $\frac{7.55 + 100}{100} = 1.0755$

Population converted to a ratio: $\frac{-0.30 + 100}{100} = 0.997$

Calculation of factor for FY 2022-23: $1.0755 \times 0.997 = 1.0723$

Fiscal Year 2022-23

Attachment B
Annual Percent Change in Population Minus Exclusions*
January 1, 2021 to January 1, 2022 and Total Population, January 1, 2022

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2021-2022	1-1-21	1-1-22	1-1-2022
Butte				
Biggs	-1.77	1,974	1,939	1,939
Chico	0.52	102,359	102,892	102,892
Gridley	-2.81	7,413	7,205	7,205
Oroville	-6.24	20,119	18,863	18,863
Paradise	25.55	6,137	7,705	7,705
Unincorporated	-8.21	68,638	63,004	63,004
County Total	-2.44	206,640	201,608	201,608

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