

May 1, 2026

Dear Fiscal Officer:

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, 2026, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2026–27. Attachment A provides the change in California’s per capita personal income and an example for utilizing the factors to calculate the 2026–27 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. 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, 2026.** 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.

/s Erika Li
Attachment

**May 2026
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 2026–27 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2026-27	4.95

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2026–27 appropriation limit.

2026–27:

Per Capita Cost of Living Change = 4.95 percent
Population Change = -0.14 percent

Per Capita Cost of Living converted to a ratio: $\frac{4.95 + 100}{100} = 1.0495$

Population converted to a ratio: $\frac{-0.14 + 100}{100} = 0.9986$

Calculation of factor for FY 2026–27: $1.0495 \times 0.9986 = 1.0480$

FISCAL YEAR 2026-27

Attachment B

Annual Percent Change in Population Minus Exclusions*

January 1, 2025 to January 1, 2026 and Total Population January 1, 2026

County City	Percent Change 25-26	Population Minus Exclusions 1-1-25	Population Minus Exclusions 1-1-26	Total Population 1-1-26
Santa Barbara				
Buellton	5.44	5,077	5,353	5,353
Carpinteria	-1.02	12,742	12,612	12,612
Goleta	-0.97	32,725	32,409	32,409
Guadalupe	-0.83	8,721	8,649	8,649
Lompoc	-1.06	40,416	39,987	43,073
Santa Barbara	-0.78	85,723	85,055	85,083
Santa Maria	1.51	111,356	113,041	113,041
Solvang	-1.04	5,680	5,621	5,621
Unincorporated	-0.64	137,059	136,175	139,133
Incorporated	0.09	302,440	302,727	305,841
County Total	-0.14	439,499	438,902	444,974

*Exclusions include residents on federal military installations and group quarters residents in state mental instituti1

**SANTA YNEZ RIVER WATER CONSERVATION DISTRICT
IMPROVEMENT DISTRICT NO. 1**

2026/2027 FISCAL YEAR APPROPRIATION LIMITATION CALCULATION

Santa Barbara County population change and California per capita personal income change data published by the State of California Department of Finance (May 2026) are used in computing the 2026/2027 Appropriation Limitation Calculation as follows:

2025/26 Appropriation Limit	\$2,657,934
Per Capita Personal Income Percentage Change over Prior Year	4.95 percent
Population Change over Prior Year Santa Barbara County	-0.14 percent
Per Capita converted to a ratio:	$\frac{4.95 + 100}{100} = 1.0495$
Population converted to a ratio:	$\frac{-0.14 + 100}{100} = 0.9986$
CPI Factor	1.0495
Population Factor	0.9986
CPI Factor X Population Factor	1.0480
1.0480 x \$2,657,934 =	<u>\$2,785,514.83</u>

A Resolution will be presented to the Board of Trustees of the Santa Ynez River Water Conservation District, Improvement District No.1, for adoption of the 2026/2027 Appropriation Limit at a Regular Meeting on June 16, 2026.

Racel Cota - Secretary to the Board of Trustees

Posted: Wednesday, May 20, 2026 at the District Office and on the District Website www.syrwd.org.
Newspaper Publication Dates: Thursday, June 4, 2026 and Thursday, June 11, 2026.

SANTA YNEZ RIVER WATER CONSERVATION DISTRICT
IMPROVEMENT DISTRICT NO.1
3622 SAGUNTO STREET - P.O. BOX 157
SANTA YNEZ, CA 93460
(805) 688-6015

PUBLIC NOTICE

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Santa Ynez River Water Conservation District, Improvement District No.1 will consider adopting a Resolution setting the limit of appropriations pursuant to Article XIII B of the Constitution of the State of California for fiscal year 2026/2027 at a Regular Meeting to be held on Tuesday, June 16, 2026, at 3:00 p.m at 1070 Faraday Street, Santa Ynez, California 93460.

Documentation used in determining said limit is available to the public at the District office located at 3622 Sagunto Street, Santa Ynez, and on the District's website as of the posted date set forth below.

Racel Cota, Secretary to the Board of Trustees

Dated: May 19, 2026

Posted: Wednesday, May 20, 2026 at the District Office and on the District website at www.syrwd.org.

Newspaper Publication Dates:
Thursday, June 4, 2026
Thursday, June 11, 2026