



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

A-17

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 408  
Santa Barbara, CA 93101  
(806) 568-2240

Department Name: Auditor-Controller  
Department No.: 061  
For Agenda Of: 10/21/08  
Placement: Administrative  
Estimated Tme:  
Continued Item: No  
If Yes, date from:  
Vote Required: Majority

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**TO:** Board of Supervisors  
Board of Directors, Flood Control and Water Conservation District

**FROM:** Department Robert W. Geis, CPA *Robert W. Geis*  
Director(s)  
Contact Info: Jennifer Christensen, 568-2134

**SUBJECT:** Proposition 4/111 Appropriations Limit

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**County Counsel Concurrence**

As to form: Yes

**Other Concurrence:** N/A

**Auditor-Controller Concurrence**

As to form: Yes

**Recommended Actions:**

That the Board of Supervisors:

- A. Accept the Brown Armstrong CPAs Accountant's Report on the Appropriations Limit Worksheet for the year ended June 30, 2008.
- B. Accept the report of the Proposition 4/111 Appropriation Limits (GANN Initiative) as shown in Exhibits I through IV.
- C. Continue Appropriations Limit to the November 4, 2008 administrative agenda to adopt the following ten resolutions:
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for the County of Santa Barbara;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for Santa Barbara County Service Area No. 3;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for Santa Barbara County Service Area No. 4;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for Santa Barbara County Service Area No. 5;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for Santa Barbara County Service Area No. 12;

- Adopt a Resolution establishing an appropriation limit for FY 2008-09 for Santa Barbara County Service Area No. 32;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for Santa Barbara County Service Area No. 41;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for the Santa Barbara County Fire Protection District;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for the Santa Barbara County North County Lighting District;
  - Adopt a Resolution establishing an appropriation limit for FY 2008-09 for the Santa Barbara County Flood Control and Water Conservation Districts.
- D. Select the change in the California Per Capita Personal Income as the price factor in determining the fiscal year 2008-09 limit for Santa Barbara County and the special districts, and ratify selections by recorded vote.
- E. Select the change in population within Santa Barbara County and all contiguous counties as the population factor in determining the fiscal year 2008-09 limit for Santa Barbara County, and the change in population within Santa Barbara County for the special districts and ratify selections by recorded vote.

**Summary Text:** Propositions 4 and 111 require that appropriation limits be calculated based on fiscal year 1978-1979 tax proceeds adjusted annually for population and price changes. Each year, the tax proceeds must be less than or equal to the established limits.

The County of Santa Barbara and the special districts are in compliance with the provisions of appropriation limit guidelines for fiscal year 2007-08.

Based on preliminary calculations, the County of Santa Barbara and the special districts will be in compliance with the provisions of the appropriation limit guidelines for fiscal year 2008-09.

Additional information on Proposition 4 and 111, and all documentation used to determine the appropriation limits are available for review in the Auditor-Controller's Office.

**Background:**

**Fiscal and Facilities Impacts:**

N/A

**Staffing Impacts:**

N/A

**Special Instructions:**

Continue item to administrative agenda on November 4, 2008 to allow 15 days for public inspection of the Appropriations Limit prior to final adoption of the resolutions. Upon final approval by the Board of Supervisors, forward signed copies of resolutions and minute order to Brandon Benjamin, Financial Reporting, Auditor's Office.

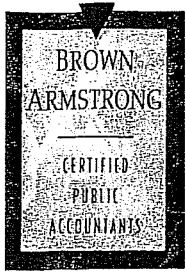
**Attachments:**

- Independent Accountant's Report on the Appropriations Limit worksheet for the year ended June 30, 2008.
- Exhibit I: Appropriations Limits Compared to Actual Tax Proceeds FY 2007-08
- Exhibit II: General Fund Appropriations Limit Actual Compliance Calculation FY 2007-08
- Exhibit III: Proposed Appropriations Limits Calculation FY 2008-09
- Exhibit IV: General Fund Appropriations Limit Estimated Compliance Calculation FY 2008-09
- Ten (10) resolutions establishing the appropriations limits for FY 2008-09.

**Authored by:**

Brandon Benjamin x2165

**cc:**



**BROWN ARMSTRONG PAULDEN  
MCCOWN STARBUCK THORNBURGH & KEETER**  
Certified Public Accountants

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Chris M. Thornburgh, CPA  
Eric H. Xin, MBA, CPA  
Richard L. Halle, CPA, MST

**INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES**

To the Board of Supervisors  
County of Santa Barbara, California

Lynn R. Krausse, CPA, MST  
Rosalba Flores, CPA  
Connie M. Perez, CPA  
M. Sharon Adams, CPA, MST  
Diana H. Branthoover, CPA  
Thomas M. Young, CPA  
Alicia Brunetti, CPA, MBA  
Matthew R. Gilligan, CPA  
Hanna J. Sheppard, CPA  
Ryan L. Nielsen, CPA  
Jian Ou-Yang, CPA  
Ryan S. Johnson, CPA  
Jialan Su, CPA  
Ariadne S. Prunes, CPA  
Samuel O. Newland, CPA  
Brooke N. DeCuir, CPA  
Craig A. Rickett, CPA  
Kenneth J. Witham, CPA

We have performed the procedures enumerated below to the accompanying Appropriations Limit Worksheet of the County of Santa Barbara, California (the County), for the year ended June 30, 2008. These procedures, which were agreed to by the County of Santa Barbara, solely to assist you in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. The County of Santa Barbara's management is responsible for the preparation and accuracy of the Appropriations Limit Worksheet. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We obtained the County's completed Appropriations Limit Worksheet and determined that the limit and annual adjustment factors were adopted by resolution of the Board of Supervisors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Supervisors. We noted no exceptions as a result of this procedure.
- 2) We agreed the June 30, 2007 Appropriations Limit presented in the accompanying Appropriations Limit Worksheet to the June 30, 2007 Appropriations Limit as adopted by the Board of Supervisors. We noted no exceptions as a result of this procedure.
- 3) We agreed the fiscal year 2008 information presented in the accompanying Appropriations Limit Worksheet to the supporting worksheets designed and prepared by the County. We noted no exceptions as a result of this procedure.
- 4) For the accompanying Appropriations Limit Worksheet, we added the June 30, 2007 limit to the total fiscal year 2008 annual adjustment and agreed the resulting amount to the June 30, 2008 limit. We noted no exceptions as a result of this procedure.

We were not engaged to, and did not conduct an audit, the objective of which would be the expression of an opinion, on the accompanying Appropriations Limit Worksheet. Accordingly, we do not express such an opinion.

COUNTY OF SANTA BARBARA  
APPROPRIATIONS LIMIT WORKSHEET  
JUNE 30, 2008

Appropriations limit at June 30, 2007		<u>\$ 535,268,977</u>
Adjustment factors:		
Population factor (percent change in population within the County and all counties having borders contiguous to the County)	1.0165	
Inflation factor (percent change in California per capital personal income)	x <u>1.0442</u>	
Total adjustment factor		x <u>1.0614</u>
Annual adjustment		<u>32,865,515</u>
Appropriations limit at June 30, 2008		<u><u>\$ 568,134,492</u></u>

See accompanying independent accountant's report on applying agreed-upon procedures.

Appropriation Limits  
 Compared to Actual Tax Proceeds  
 FY 2007-08

Exhibit I

	Approved 2007-08 Limit	2007-2008 Tax Proceeds	Amount (over)/under Limit
County of Santa Barbara	\$ 568,134,492	\$ 158,647,330	\$ 409,487,162
County Service Area #3	4,221,710	930,601	3,291,109
County Service Area #4	53,743	39,339	14,404
County Service Area #5	254,124	105,306	148,818
County Service Area #12 - Mission Canyon Sewer Service	1,479,181	-	1,479,181
County Service Area #32	76,456,970	25,234,964	51,222,006
County Service Area #41	295,837	-	295,837
Fire Protection District	68,011,906	27,210,067	40,801,839
North County Lighting District	744,944	432,055	312,889
Flood Control Districts	25,327,867	9,302,858	16,025,009

General Fund Appropriations Limit  
 Actual Compliance Calculation  
 FY 2007-08

Exhibit II

<u>Tax Proceeds Accounts</u>	<u>Actuals FY 07-08</u>
Current Year Secured Property Tax	\$ 106,777,989
Unitary Tax	2,199,979
Property Tax In-lieu of VLF	39,790,638
Current Year Unsecured Property Tax	4,220,236
Current Year Unsecured Property Tax - Airport	610,072
Prior Years Secured Property Tax	(77,266)
Prior Years Unsecured Property Tax	213
Prop Tax-PY Unsec Aircraft	(3,223)
Supplemental Property Tax - Current Year	5,437,834
Supplemental Property Tax - Prior Year	(99)
Sales Tax	7,846,873
In-lieu Local Sales Tax	3,652,891
Transient Occupancy Tax	7,174,201
Racehorse Tax	9,769
Property Transfer Tax	3,194,481
Homeowners Property Tax Relief	933,503
Open Space Lands Apportionment	637,896
Less: Transfer to County Service Area 32	(25,234,964)
Subtotal Tax Proceeds Accounts	<u>157,171,023</u>
 <u>Allocable Tax Proceeds</u>	
Interest/Unrealized Gain or Loss	1,247,572
Rents - Public Phones/Vending Machines	13,252
Rents - Grazing Fees	16,747
Rents - Other Buildings & Land	198,736
Subtotal Allocated Tax Proceeds	<u>1,476,307</u>
Total Tax Proceeds	<u><u>\$ 158,647,330</u></u>
 <u>Compliance Calculation</u>	
2007-08 Actual Tax Proceeds	\$ 158,647,330
2007-08 Appropriations Limit	568,134,492
Total Amount Under Limit	<u><u>\$ 409,487,162</u></u>

Proposed Appropriation Limits  
 Calculation  
 FY 2008-09

Exhibit III

	2007-08 Limit	2008-09 Population Factor	2008-09 Price Factor	2008-09 Limit
County of Santa Barbara	\$ 568,134,492	1.0150	1.0429	\$ 601,370,360
County Service Area #3	4,221,710	1.0121	1.0429	4,456,015
County Service Area #4	53,743	1.0121	1.0429	56,726
County Service Area #5	254,124	1.0121	1.0429	268,228
County Service Area #12 - Mission Canyon Sewer Service	1,479,181	1.0121	1.0429	1,561,276
County Service Area #32	76,456,970	1.0121	1.0429	80,700,332
County Service Area #41	295,837	1.0121	1.0429	312,256
Fire Protection District	68,011,906	1.0121	1.0429	71,786,567
North County Lighting District	744,944	1.0121	1.0429	786,288
Flood Control Districts	25,327,867	1.0121	1.0429	26,733,564

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General Fund Appropriations Limit  
 Estimated Compliance Calculation  
 FY 2008-09

Exhibit IV

<u>Tax Proceeds Accounts</u>	<u>Estimated FY 08- 09</u>
Current Year Secured Property Tax	\$ 110,400,000
Unitary Tax	2,242,000
Property Tax In-lieu of VLF	41,279,000
Current Year Unsecured Property Tax	4,220,000
Current Year Unsecured Property Tax - Airport	600,000
Prior Years Secured Property Tax	(177,000)
Prior Years Unsecured Property Tax	(25,000)
Supplemental Property Tax - Current Year	4,520,000
Sales Tax	8,300,000
In-lieu Local Sales Tax	2,790,000
Transient Occupancy Tax	6,426,000
Racehorse Tax	10,000
Property Transfer Tax	2,700,000
Homeowners Property Tax Relief	924,000
Open Space Lands Apportionment	555,000
Less: Transfer to County Service Area 32	<u>(26,700,053)</u>
Subtotal Tax Proceeds Accounts	<u>158,063,947</u>
 <u>Allocable Tax Proceeds</u>	
Interest	658,324
Rents - Public Phones/Vending Machines	14,000
Rents - Grazing Fees	16,747
Rents - Other Buildings & Land	<u>171,639</u>
Subtotal Allocated Tax Proceeds	<u>860,710</u>
Total Estimated Tax Proceeds	<u><u>\$ 158,924,657</u></u>
 <u>Compliance Calculation</u>	
2008-09 Estimated Tax Proceeds	\$ 158,924,657
2008-09 Appropriations Limit	<u>601,370,360</u>
Total Amount Under Limit	<u><u>\$ 442,445,703</u></u>

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR THE COUNTY OF SANTA BARBARA )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolutions its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the County of Santa Barbara, as follows:

1. The appropriation limit of the County of Santa Barbara for the fiscal year 2008-2009 is \$601,370,360.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008.

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

BY \_\_\_\_\_

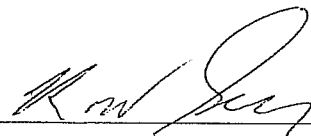
APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

BY 

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY 

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR COUNTY SERVICE AREA NO. 3 )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the Santa Barbara County Service Area No. 3, as follows:

- 1. The appropriation limit of Santa Barbara County Service Area No. 3, for the fiscal year 2008-2009 is \$4,456,015.
- 2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

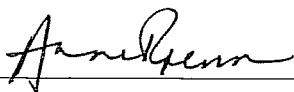
BY \_\_\_\_\_


APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY  \_\_\_\_\_

BY  \_\_\_\_\_

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR COUNTY SERVICE AREA NO. 4 )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the Santa Barbara County Service Area No. 4, as follows:

1. The appropriation limit of Santa Barbara County Service Area No. 4, for the fiscal year 2008-2009 is \$56,726.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

BY \_\_\_\_\_

APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY Anne Brown

BY Robert W. Geis

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR COUNTY SERVICE AREA NO. 5 )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the Santa Barbara County Service Area No. 5, as follows:

1. The appropriation limit of Santa Barbara County Service Area No. 5, for the fiscal year 2008-2009 is \$268,228.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS


BY \_\_\_\_\_

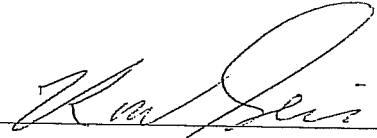
APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY  \_\_\_\_\_

BY  \_\_\_\_\_

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR COUNTY SERVICE AREA NO. 12 )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the Santa Barbara County Service Area No. 12, as follows:

1. The appropriation limit of Santa Barbara County Service Area No. 12, for the fiscal year 2008-2009 is \$1,561,276.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

BY \_\_\_\_\_

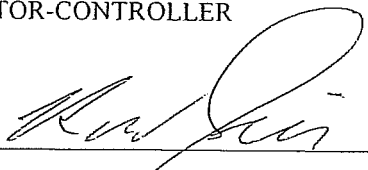
APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

BY  \_\_\_\_\_

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY  \_\_\_\_\_

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR COUNTY SERVICE AREA NO. 32 )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the Santa Barbara County Service Area No. 32, as follows:

1. The appropriation limit of Santa Barbara County Service Area No. 32, for the fiscal year 2008-2009 is \$80,700,332.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

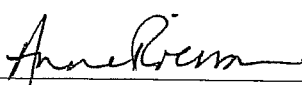
BY \_\_\_\_\_

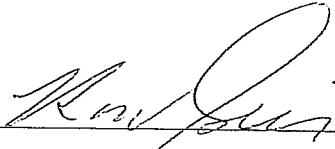
APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY 

BY 

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR COUNTY SERVICE AREA NO. 41 )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the Santa Barbara County Service Area No. 41, as follows:

1. The appropriation limit of Santa Barbara County Service Area No. 41, for the fiscal year 2008-2009 is \$312,256.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

BY \_\_\_\_\_

APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY Anne Loren

BY Robert W. Geis



RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR COUNTY FIRE PROTECTION DISTRICT )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the Santa Barbara County Fire Protection District, as follows:

1. The appropriation limit of Santa Barbara County Fire Protection District, for the fiscal year 2008-2009 is \$71,786,567.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

BY \_\_\_\_\_

APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY *Ann Brown*

BY *Robert W. Geis*

RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR THE NORTH COUNTY LIGHTING DISTRICT )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara, acting as the governing body of the North County Lighting District, as follows:

1. The appropriation limit of North County Lighting District, for the fiscal year 2008-2009 is \$786,288.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:  
NOES:  
ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF SUPERVISORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

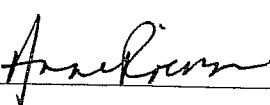
BY \_\_\_\_\_

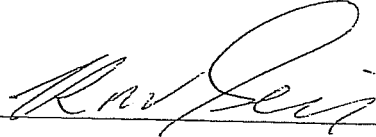
APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY  \_\_\_\_\_

BY  \_\_\_\_\_

RESOLUTION OF THE BOARD OF DIRECTORS OF THE SANTA BARBARA COUNTY FLOOD CONTROL AND WATER CONSERVATION DISTRICT

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2008-2009 FISCAL ) RESOLUTION NO. \_\_\_\_\_  
YEAR FOR SANTA BARBARA COUNTY FLOOD )  
CONTROL AND WATER CONSERVATION DISTRICTS )

WHEREAS, Section 7910 of the Government Code, which became effective on January 1, 1981, requires the governing body of each local jurisdiction to establish by Resolution its appropriation limit for the following fiscal year pursuant to Article XIII B of the California State Constitution at a regularly scheduled or noticed special meeting; and,

WHEREAS, at least fifteen (15) days prior to this date, documentation used in the determination of the appropriation limit was available for public inspection in the Office of the Auditor-Controller;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Santa Barbara County Flood Control and Water Conservation Districts, as follows:

1. The appropriation limit of Santa Barbara County Flood Control and Water Conservation Districts for the fiscal year 2008-2009 is \$26,733,564.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Santa Barbara County Flood Control and Water Conservation District, this \_\_\_\_\_ day of \_\_\_\_\_ 2008 by the following vote:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
CHAIR, BOARD OF DIRECTORS

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF DIRECTORS

BY \_\_\_\_\_

APPROVED AS TO FORM:

DENNIS MARSHALL  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY *[Signature]*

BY *[Signature]*

