

**SANTA BARBARA COUNTY  
BOARD AGENDA LETTER**



Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 407  
Santa Barbara, CA 93101  
(805) 568-2240

**Agenda Number:**  
**Prepared on:** 9/29/03  
**Department Name:** Auditor-Controller  
**Department No.:** 061  
**Agenda Date:** 10/14/03  
**Placement:** Administrative  
**Estimate Time:**  
**Continued Item:** NO  
**If Yes, date from:**

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**TO:** Board of Supervisors  
**FROM:** Robert W. Geis, CPA  
Auditor-Controller  
**STAFF CONTACT:** Mike Struven  
Division Chief, Financial Reporting  
**SUBJECT:** Proposition 4/111 Appropriations Limit

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**Recommendation(s):**

That the Board of Supervisors:

- A. Accept the KPMG LLP Independent Auditors' Report for Appropriations Limitation Verification for the year ended June 30, 2003.
- B. Accept the report of the Proposition 4/111 Appropriation Limits (GANN Initiative) as shown in Exhibits I through IV.
- C. Set October 28, 2003 as the date to adopt ten fiscal year 2003-2004 resolutions setting appropriation limits for the County of Santa Barbara and the special districts governed by your Board.
- D. Select the change in the per capita personal income as the cost of living factor in determining the fiscal year 2003-2004 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 2003-2004 limit for Santa Barbara County, and the change in population within Santa Barbara County for the special districts, and ratify selections by recorded vote.

**Alignment with Board Strategic Plan:**

The recommendation(s) are primarily aligned with actions required by law or by routine business necessity.

**Executive Summary and Discussion:**

Propositions 4 and 111 require that appropriation limits be calculated based on fiscal year 1978-79 tax proceeds adjusted annually for population and cost of living 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 2002-2003.

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 2003-2004.

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.

**Mandates and Service Levels:**

No change in programs or service levels.

**Fiscal and Facilities Impacts:**

None

**Special Instructions:**

Signed copies of resolutions and minute order to Auditor's office.

**Concurrence:**

County Counsel

**Appropriation Limits  
Compared to Actual Tax Proceeds  
FY 2002-03**

**Exhibit I**

	<u>Approved 2002-03 Limit</u>	<u>2002-03 Tax Proceeds</u>	<u>Amount (over)/under Limit</u>
County of Santa Barbara	\$ 426,307,303	\$ 107,906,173	\$ 318,401,130
County Service Area #3	3,319,401	703,481	2,615,920
County Service Area #4	42,256	24,088	18,168
County Service Area #5	199,810	71,897	127,913
County Service Area #12 - Mission Canyon Sewer Service	1,163,035	-	1,163,035
County Service Area #32	60,115,764	14,583,255	45,532,509
County Service Area #41	232,608	-	232,608
Fire Protection District	53,475,670	18,038,505	35,437,165
North County Lighting District	585,726	313,233	272,493
Flood Control Districts	19,914,522	5,894,179	14,020,343

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**Note:** Community Facilities District #201 fund was closed as of 6/30/2001, and has been deleted from this report.

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

IN THE MATTER OF ESTABLISHING )  
APPROPRIATION LIMIT FOR THE 2003-2004 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 2003-2004 is \$443,274,334.
- 2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003.

AYES:  
NOES:  
ABSENT:

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

ATTEST:

MICHAEL F. BROWN  
CLERK OF THE BOARD OF SUPERVISORS

BY \_\_\_\_\_

APPROVED AS TO FORM:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$3,427,613.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$43,634.
- 2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$206,324.
- 2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$1,200,950.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$62,075,538.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$240,191.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$55,218,977.
- 2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$604,821.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this \_\_\_\_ day of October 2003 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:

STEPHEN SHANE STARK  
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 2003-2004 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 2003-2004 is \$20,563,735.
- 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 October 2003 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:

STEPHEN SHANE STARK  
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

ROBERT W. GEIS, CPA  
AUDITOR-CONTROLLER

BY \_\_\_\_\_

BY \_\_\_\_\_