



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

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

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: June 6, 2023
Placement: Administrative
Estimated Time:
Continued Item: No
If Yes, date from:
Vote Required: Majority

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

FROM: Department Betsy M. Schaffer, CPA, (805) 568-2100
Director(s)
Contact Info: Juan Izquierdo, CPA, 568-2134

SUBJECT: Proposition 4/111 Appropriations Limit

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, acting as the Board of Supervisors, Board of Directors, Fire Protection District, and Board of Directors, Flood Control and Water Conservation Districts:

- A. Accept the report of the Proposition 4/111 Appropriations Limit (GANN Initiative) as shown in Exhibits I, II, III, IV, & V.
- B. Adopt the following seven (7) resolutions:
 - 1. Adopt a Resolution establishing an appropriations limit for fiscal year (FY) 2023-24 for the County of Santa Barbara;
 - 2. Adopt a Resolution establishing an appropriations limit for FY 2023-24 for Santa Barbara County Service Area No. 3;
 - 3. Adopt a Resolution establishing an appropriations limit for FY 2023-24 for Santa Barbara County Service Area No. 4;
 - 4. Adopt a Resolution establishing an appropriations limit for FY 2023-24 for Santa Barbara County Service Area No. 5;
 - 5. Adopt a Resolution establishing an appropriations limit for FY 2023-24 for the Santa Barbara County Fire Protection District;

6. Adopt a Resolution establishing an appropriations limit for FY 2023-24 for the Santa Barbara North County Lighting District;
 7. Adopt a Resolution establishing an appropriations limit for FY 2023-24 for the Santa Barbara County Flood Control and Water Conservation Districts.
- C. Select the change in the California Per Capita Personal Income as the price factor in determining the FY 2023-24 limit for the County of Santa Barbara and special districts, and ratify selections by recorded vote.
- D. Select the total change in population within Santa Barbara County for the special districts and the total change in population within the Santa Barbara County incorporated areas for the County of Santa Barbara, and ratify selections by recorded vote. Selecting these factors maximizes the FY 2023-24 appropriations limits for each jurisdiction.

Summary Text:

Propositions 4 and 111 require that appropriations limits be calculated based on FY 1978-79 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 appropriations limit guidelines for FY 2021-22. Based on preliminary calculations, the County of Santa Barbara and the special districts will be in compliance with the provisions of the appropriations limit guidelines for fiscal years 2022-23 & 2023-24.

Per Section 7910 of the California Government Code, documentation used in the determinations of the appropriations limits was made available to the public on May 22, 2023 via postings within, and outside of, the County Administration Building at 105 East Anapamu Street, Santa Barbara and online via the Auditor-Controller's internet website. Additional information on Proposition 4 and 111, and all documentation used to determine the appropriations limits are available for review in the Auditor-Controller's Office.

Attachments:

- A. Exhibit I: Proposed Appropriations Limit Calculation FY 2023-24
- B. Exhibit II: Appropriations Limit Estimated Compliance Summary FY 2023-24
- C. Exhibit III: General Fund Appropriations Limit Estimated Compliance Calculation FY 2023-24
- D. Exhibit IV: Appropriations Limit Actual Compliance Summary FY 2021-22
- E. Exhibit V: General Fund Appropriations Limit Actual Compliance Calculation FY 2021-22
- F. Seven (7) Public Notices of Determination of Appropriations Limit FY 2023-24
- G. Seven (7) Resolutions establishing the Appropriations Limit for FY 2023-24
- H. Independent Accountant's Report on Applying Agreed-Upon Procedures FY 2021-22

Authored by:

Nicolas Nocker, CPA (805) 568-2133

cc:

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