



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: 10-16-2007  
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 x2100  
Director(s)  
Contact Info: Robilyn Eggertsen, CPA x2134

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

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**County Counsel Concurrence**

As to form: Yes

**Auditor-Controller Concurrence**

As to form: Yes

**Other Concurrence:** N/A

**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, 2007.
- B. Accept the report of the Proposition 4/111 Appropriation Limits (GANN Initiative) as shown in Exhibits I through IV.
- C. Set November 6, 2007 as the date to adopt the following ten resolutions:
  - Adopt a Resolution establishing an appropriation limit for FY 2007-08 for the County of Santa Barbara;
  - Adopt a Resolution establishing an appropriation limit for FY 2007-08 for Santa Barbara County Service Area No. 3;
  - Adopt a Resolution establishing an appropriation limit for FY 2007-08 for Santa Barbara County Service Area No. 4;
  - Adopt a Resolution establishing an appropriation limit for FY 2007-08 for Santa Barbara County Service Area No. 5;
  - Adopt a Resolution establishing an appropriation limit for FY 2007-08 for Santa Barbara County Service Area No. 12;

- Adopt a Resolution establishing an appropriation limit for FY 2007-08 for Santa Barbara County Service Area No. 32;
- Adopt a Resolution establishing an appropriation limit for FY 2007-08 for Santa Barbara County Service Area No. 41;
- Adopt a Resolution establishing an appropriation limit for FY 2007-08 for the Santa Barbara County Fire Protection District;
- Adopt a Resolution establishing an appropriation limit for FY 2007-08 for the Santa Barbara County North County Lighting District;
- Adopt a Resolution establishing an appropriation limit for FY 2007-08 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 2007-08 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 2007-08 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 2006-07.

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 2007-08.

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:**

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

**Attachments:**

- Independent Accountant's Report on the Appropriations Limit worksheet for the year ended June 30, 2007.
- Exhibit I: Appropriations Limits Compared to Actual Tax Proceeds FY 2006-07
- Exhibit II: General Fund Appropriations Limit Actual Compliance Calculation FY 2006-07
- Exhibit III: Proposed Appropriations Limits Calculation FY 2007-08
- Exhibit IV: General Fund Appropriations Limit Estimated Compliance Calculation FY 2007-08
- Ten (10) resolutions establishing the appropriations limits for FY 2007-08.

**Authored by:**

Robilyn Eggertsen x2134

**cc:**