#### 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:** 10/28/02

**Department Name:** Auditor-Controller

Department No.: 061
Agenda Date: 11/12/02
Placement: Administrative

**Estimate Time:** 

Continued Item: NO If Yes, date from:

**TO:** Board of Supervisors

**FROM:** Robert W. Geis, CPA

Auditor-Controller

**STAFF** Mike Struven

**CONTACT:** Division Chief, Financial Reporting

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

#### **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, 2002.
- B. Accept the report of the Proposition 4/111 Appropriation Limits (GANN Initiative) as shown in Exhibits I through IV.
- C. Set November 26, 2002 as the date for adoption of the fiscal year 2002-2003 resolutions setting appropriation limits for the County of Santa Barbara and the special districts governed by your Board.
  - In accordance with California Constitution Article XIIIB, Section 3, Sub-division (a) the appropriations limit for the County of Santa Barbara is being adjusted downward by the amount of the newly incorporated City of Goleta's provisional appropriations limit.
- D. Select the change in the local assessed valuation attributable to nonresidential new construction as the cost of living factor in determining the fiscal year 2002-2003 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 2002-2003 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 2001-2002.

In accordance with the California Constitution, which requires governmental entities to adjust their appropriations limits in the event of transfers of financial responsibility for providing services, the appropriations limit of the County of Santa Barbara is being adjusted downward by the amount of the newly incorporated City of Goleta's limit. Per LAFCO Resolution 99-20, which was approved by the voters, the City of Goleta's provisional appropriations limit was set at \$24,100,000.

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 2002-2003.

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:**

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INU	CHange	111	וחטצומווז	<b>(71</b>	SCIVICC	ICVCIS.

Fiscal	and	<b>Facilities</b>	Impacts:

**Special Instructions:** 

None

None

**Concurrence:** 

County Counsel

IN THE MATTER OF ESTABLISHING APPROPRIATION LIMIT FOR THE 2002-2003 FI YEAR FOR THE COUNTY OF SANTA BARBAR	,	RESOLUTION NO
WHEREAS, Section 7910 of the Government	ent Code, whi	ch became effective on January 1, 1981, requires
the governing body of each local jurisdiction to esta	ablish by Res	olutions its appropriation limit for the following
fiscal year pursuant to Article XIII B of the Calif	fornia State C	Constitution at a regularly scheduled or noticed
special meeting; and,		
WHEREAS, at least fifteen (15) days prior	r to this date,	documentation used in the determination of the
appropriation limit was available for public inspection	on in the Offic	e 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 fo	ollows:
1. The appropriation limit of the	County of Sa	nta Barbara for the fiscal year 2002-2003 is
\$426,307,303.		
2. This is effective upon adoption	n.	
PASSED AND ADOPTED by the Board of	of Supervisors	of the County of Santa Barbara, this day
of November 2002.		
AYES: NOES: ABSENT:		
ATTEST:		CHAIR, BOARD OF SUPERVISORS
MICHAEL F. BROWN CLERK OF THE BOARD OF SUPERVISORS		
BY		
APPROVED AS TO FORM:	APPROVEI	O AS TO ACCOUNTING FORM:
STEPHEN SHANE STARK COUNTY COUNSEL		7. GEIS, CPA CONTROLLER
BY Deputy County Counsel	BY	itor-Controller

)

APPROPRIATION LIMIT FOR THE 2002-2003 FI YEAR FOR COUNTY SERVICE AREA NO. 3	ISCAL ) RESOLUTION NO
WHEREAS, Section 7910 of the Government	ent Code, which became effective on January 1, 1981, requires
the governing body of each local jurisdiction to esta-	blish by Resolution its appropriation limit for the following
fiscal year pursuant to Article XIII B of the Californ	nia 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	on 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 C	County Service Area No. 3, as follows:
1. The appropriation limit of San	nta Barbara County Service Area No. 3, for the fiscal year
2002-2003 is \$3,319,401.	
2. This is effective upon adoption	on.
PASSED AND ADOPTED by the Board o	of Supervisors of the County of Santa Barbara, this day
of November 2002 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:	APPROVED AS TO ACCOUNTING FORM:
STEPHEN SHANE STARK	ROBERT W. GEIS, CPA
COUNTY COUNSEL	AUDITOR-CONTROLLER
BY	BY

IN THE MATTER OF ESTABLISHING

APPROPRIATION LIMIT FOR THE 2002-2003 FIT YEAR FOR COUNTY SERVICE AREA NO. 4	SCAL	) RESOLUTION NO
,	ŕ	e, which became effective on January 1, 1981, requires
the governing body of each local jurisdiction to estab	-	
fiscal year pursuant to Article XIII B of the Californi	ia State C	Constitution at a regularly scheduled or noticed
special meeting; and,		
WHEREAS, at least fifteen (15) days prior	to this da	ate, documentation used in the determination of the
appropriation limit was available for public inspection	on in the	Office of the Auditor-Controller;
NOW, THEREFORE, BE IT RESOLVED	by the Bo	Board of Supervisors of the County of Santa Barbara,
acting as the governing body of the Santa Barbara Co	ounty Ser	ervice Area No. 4, as follows:
1. The appropriation limit of San	nta Barba	ara County Service Area No. 4, for the fiscal year
2002-2003 is \$42,256.		
2. This is effective upon adoption	n.	
PASSED AND ADOPTED by the Board of	f Supervi	isors of the County of Santa Barbara, this day of
November 2002 by the following vote:		
AYES:		
NOES:		
ABSENT:		
	CHAIR	R, BOARD OF SUPERVISORS
ATTECT		,
ATTEST:		
MICHAEL F. BROWN		
CLERK OF THE BOARD OF SUPERVISORS		
BY		
APPROVED AS TO FORM:	APPRO	OVED AS TO ACCOUNTING FORM:
STEPHEN SHANE STARK	ROBER	RT W. GEIS, CPA
COUNTY COUNSEL		TOR-CONTROLLER
RV	RV	

	OF ESTABLISHING LIMIT FOR THE 2002-2003 FIS TY SERVICE AREA NO. 5	SCAL	) )	RESOLUTION NO	
WHEREAS	, Section 7910 of the Governmen	nt Code,	which be	ccame effective on January 1, 1981, requ	iire
the governing body of	of each local jurisdiction to establ	lish by R	esolution	n its appropriation limit for the following	3
fiscal year pursuant t	o Article XIII B of the California	a State Co	onstitutio	on at a regularly scheduled or noticed	
special meeting; and	,				
WHEREAS	, at least fifteen (15) days prior to	o this dat	e, docum	nentation used in the determination of the	e
appropriation limit w	vas available for public inspection	n in the C	Office of	the Auditor-Controller;	
NOW, THE	REFORE, BE IT RESOLVED by	y the Bo	ard of Su	pervisors of the County of Santa Barbar	a,
acting as the governi	ng body of the Santa Barbara Cou	unty Ser	vice Area	a No. 5, as follows:	
1.	The appropriation limit of Santa	a Barbar	a County	Service Area No. 5, for the fiscal year	
	2002-2003 is \$199,810.				
2.	This is effective upon adoption.				
PASSED A	ND ADOPTED by the Board of S	Supervis	ors of the	e County of Santa Barbara, this day	y o
November 2002 by t	he following vote:				
AYES:					
NOES:					
ABSENT:					
		CHAIR,	BOARI	O OF SUPERVISORS	
ATTEST:					
MICHAEL F. BROV CLERK OF THE BO	VN OARD OF SUPERVISORS				
BY					
APPROVED AS TO		APPRO'	VED AS	TO ACCOUNTING FORM:	
OTEDHEN CHANE	OT A DIZ	DODER	T.W. C.	CIG CDA	
COUNTY COUNSE				EIS, CPA ITROLLER	
DV		DW			
BY		BY			

IN THE MATTER OF ESTABLISHING APPROPRIATION LIMIT FOR THE 2002-2003 FI YEAR FOR COUNTY SERVICE AREA NO. 12	ISCAL	) )	RESOLUTION NO	
WHEREAS, Section 7910 of the Government	ent Code	, which	became effective on January 1, 1981, requ	ires
the governing body of each local jurisdiction to establish	blish by l	Resolut	ion its appropriation limit for the following	
fiscal year pursuant to Article XIII B of the Californ	iia State (	Constitu	ation at a regularly scheduled or noticed	
special meeting; and,				
WHEREAS, at least fifteen (15) days prior	to this da	ate, doc	cumentation used in the determination of the	Э
appropriation limit was available for public inspection	on in the	Office	of the Auditor-Controller;	
NOW, THEREFORE, BE IT RESOLVED	by the B	oard of	Supervisors of the County of Santa Barbar	a,
acting as the governing body of the Santa Barbara C	County Se	rvice A	rea No. 12, as follows:	
1. The appropriation limit of Sar	nta Barba	ra Cou	nty Service Area No. 12, for the fiscal year	
2002-2003 is \$1,163,035.				
2. This is effective upon adoptio	n.			
PASSED AND ADOPTED by the Board of	f Supervi	sors of	the County of Santa Barbara, this day	of
November 2002 by the following vote:				
AYES:				
NOES:				
ABSENT:				
	CHAIF	R. BOA	RD OF SUPERVISORS	
A TOTAL COT		-,		
ATTEST:				
MICHAEL F. BROWN CLERK OF THE BOARD OF SUPERVISORS				
BY				
APPROVED AS TO FORM:	APPRO	OVED .	AS TO ACCOUNTING FORM:	
STEPHEN SHANE STARK COUNTY COUNSEL			GEIS, CPA ONTROLLER	
DV	DV			

)

APPROPRIATION LIMIT FOR THE 2002-2003 FI YEAR FOR COUNTY SERVICE AREA NO. 32	ISCAL ) RESOLUTION NO
WHEREAS, Section 7910 of the Government	ent Code, which became effective on January 1, 1981, requires
the governing body of each local jurisdiction to esta	blish by Resolution its appropriation limit for the following
fiscal year pursuant to Article XIII B of the Californ	ia 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	on 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 C	County Service Area No. 32, as follows:
1. The appropriation limit of San	nta Barbara County Service Area No. 32, for the fiscal year
2002-2003 is \$60,115,764.	
2. This is effective upon adoption	on.
PASSED AND ADOPTED by the Board o	f Supervisors of the County of Santa Barbara, this day of
November 2002 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:	APPROVED AS TO ACCOUNTING FORM:
STEPHEN SHANE STARK COUNTY COUNSEL	ROBERT W. GEIS, CPA AUDITOR-CONTROLLER
BY	BY_

IN THE MATTER OF ESTABLISHING

IN THE MATTER OF ESTABLISHING APPROPRIATION LIMIT FOR THE 2002-2003 FI YEAR FOR COUNTY SERVICE AREA NO. 41	ISCAL	)	RESOLUTION NO
WHEREAS, Section 7910 of the Government	ent Code,	which b	pecame effective on January 1, 1981, requires
the governing body of each local jurisdiction to esta-	blish by R	Resolutio	on its appropriation limit for the following
fiscal year pursuant to Article XIII B of the Californ	nia State C	onstituti	on at a regularly scheduled or noticed
special meeting; and,			
WHEREAS, at least fifteen (15) days prior	to this da	te, docu	mentation used in the determination of the
appropriation limit was available for public inspection	on in the	Office of	f the Auditor-Controller;
NOW, THEREFORE, BE IT RESOLVED	by the Bo	ard of S	upervisors of the County of Santa Barbara,
acting as the governing body of the Santa Barbara C	County Ser	vice Are	ea No. 41, as follows:
1. The appropriation limit of San	nta Barbaı	ra Count	ry Service Area No. 41, for the fiscal year
2002-2003 is \$232,608.			
2. This is effective upon adoption	on.		
PASSED AND ADOPTED by the Board o	of Supervis	sors of th	ne County of Santa Barbara, this day of
November 2002 by the following vote:			
AYES:			
NOES:			
ABSENT:			
	CHAIR	BOAR	D OF SUPERVISORS
ACCEPTOR		,	
ATTEST:			
MICHAEL F. BROWN CLERK OF THE BOARD OF SUPERVISORS			
CLERK OF THE BOARD OF SUFERVISORS			
BY			
APPROVED AS TO FORM:	APPRO	VED A	S TO ACCOUNTING FORM:
STEPHEN SHANE STARK			EIS, CPA
COUNTY COUNSEL	AUDIT	OR-CO	NTROLLER
DV	DV		

IN THE MATTER OF ESTABLISHING APPROPRIATION LIMIT FOR THE 2002-2003 FIS YEAR FOR COUNTY FIRE PROTECTION DISTR		) RESOLUTION NO )
		de, which became effective on January 1, 1981, requires
the governing body of each local jurisdiction to estab	•	
fiscal year pursuant to Article XIII B of the California	ia State C	Constitution at a regularly scheduled or noticed
special meeting; and,		
, , , , , , , , , , , , , , , , , , , ,		date, documentation used in the determination of the
appropriation limit was available for public inspectio	on in the	e Office of the Auditor-Controller;
NOW, THEREFORE, BE IT RESOLVED b	by the Bo	Board of Supervisors of the County of Santa Barbara,
acting as the governing body of the Santa Barbara Co	ounty Fir	Fire Protection District, as follows:
1. The appropriation limit of San	ita Barba	bara County Fire Protection District, for the fiscal year
2002-2003 is \$53,475,670.		
2. This is effective upon adoption	n.	
PASSED AND ADOPTED by the Board of	Supervi	visors of the County of Santa Barbara, this day of
November 2002 by the following vote:		
AYES:		
NOES:		
ABSENT:		
	CHAIR	IR, BOARD OF SUPERVISORS
AMERICA		,
ATTEST:		
MICHAEL F. BROWN		
CLERK OF THE BOARD OF SUPERVISORS		
BY		
APPROVED AS TO FORM:	APPRO	ROVED AS TO ACCOUNTING FORM:
STEPHEN SHANE STARK COUNTY COUNSEL		ERT W. GEIS, CPA ITOR-CONTROLLER
BY	BY	

IN THE MATTER OF ESTABLISHING APPROPRIATION LIMIT FOR THE 2002-2003 FIS YEAR FOR COMMUNITY FACILITIES DISTRIC		)	RESOLUTION NO
TEAR FOR COMMONITY PACIENTES DISTRIC	1 #201	)	
WHEREAS, Section 7910 of the Governme	ent Code,	which b	ecame effective on January 1, 1981, requires
the governing body of each local jurisdiction to esta	ablish by	Resolut	tion its appropriation limit for the following
fiscal year pursuant to Article XIII B of the California	ornia Sta	te Cons	titution at a regularly scheduled or noticed
special meeting; and,			
WHEREAS, at least fifteen (15) days prior	to this c	late, doc	umentation used in the determination of the
appropriation limit was available for public inspection	n in the (	Office of	the Auditor-Controller;
NOW, THEREFORE, BE IT RESOLVED	by the B	oard of	Supervisors of the County of Santa Barbara,
acting as the governing body of the Santa Barbara Co	ounty Cor	nmunity	Facilities District No. 201, as follows:
1. The appropriation limit of Sant	ta Barbar	a County	y Community Facilities District No. 201, for
the fiscal year 2002-2003 is \$7	77,017.		
2. This is effective upon adoption	1.		
PASSED AND ADOPTED by the Board of	Supervis	ors of th	e County of Santa Barbara, this day of
November 2002 by the following vote:			
AYES:			
NOES:			
ABSENT:			
	CHAIR	, BOARI	D OF SUPERVISORS
ATTEST:			
MICHAEL F. BROWN CLERK OF THE BOARD OF SUPERVISORS			
BY			
APPROVED AS TO FORM:	APPRO	VED AS	S TO ACCOUNTING FORM:
STEPHEN SHANE STARK COUNTY COUNSEL			EIS, CPA NTROLLER
COUNT I COUNSEL	AUDII	OK-CUI	NIROLLER
BY	BY		

IN THE MATTER OF ESTABLISHING APPROPRIATION LIMIT FOR THE 2002-2003 FI YEAR FOR THE NORTH COUNTY LIGHTING I	
WHEREAS, Section 7910 of the Government	ent Code, which became effective on January 1, 1981, requires
the governing body of each local jurisdiction to est	ablish by Resolution its appropriation limit for the following
fiscal year pursuant to Article XIII B of the Calif	fornia State Constitution at a regularly scheduled or noticed
special meeting; and,	
WHEREAS, at least fifteen (15) days prior	r to this date, documentation used in the determination of the
appropriation limit was available for public inspection	on 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 Li	ghting District, as follows:
1. The appropriation limit of Nor	rth County Lighting District, for the fiscal year 2002-2003 is
\$585,726.	
2. This is effective upon adoption	n.
PASSED AND ADOPTED by the Board of	f Supervisors of the County of Santa Barbara, this day of
November 2002 by the following vote:	
AYES:	
NOES:	
ABSENT:	
	CHAIR, BOARD OF SUPERVISORS
ATTEST:	
MICHAEL E DROWN	
MICHAEL F. BROWN CLERK OF THE BOARD OF SUPERVISORS	
BY	
APPROVED AS TO FORM:	APPROVED AS TO ACCOUNTING FORM:
STEPHEN SHANE STARK	ROBERT W. GEIS, CPA
COUNTY COUNSEL	AUDITOR-CONTROLLER
DV	
RY	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 2002-20 YEAR FOR SANTA BARBARA COUNTY F CONTROL AND WATER CONSERVATION	LOOD	) ) )	RESOLUTION NO
WHEREAS, Section 7910 of the Gov	ernment Code	, which	became effective on January 1, 1981, requires
the governing body of each local jurisdiction	to establish by	y Resol	ution its appropriation limit for the following
fiscal year pursuant to Article XIII B of the	California St	ate Con	stitution at a regularly scheduled or noticed
special meeting; and,			
WHEREAS, at least fifteen (15) days	s prior to this	date, do	ocumentation used in the determination of the
appropriation limit was available for public ins	spection in the	Office o	of the Auditor-Controller;
NOW, THEREFORE, BE IT RESOL	VED by the Bo	oard of	Directors of the Santa Barbara County Flood
Control and Water Conservation District, as fo	llows:		
1. The appropriation limit of	of Santa Barba	ra Cour	nty Flood Control and Water Conservation
District for the fiscal year	ar 2002-2003 i	s \$19,91	14,522.
2. This is effective upon ac	loption.		
PASSED AND ADOPTED by the Bo	ard of Directo	rs of the	e Santa Barbara County Flood Control and
Water Conservation District, this day of I	November 200	2 by the	e following vote:
AYES:			
NOES:			
ABSENT:			
	CHAIR	R, BOAI	RD OF DIRECTORS
ATTEST:			
MICHAEL F. BROWN CLERK OF THE BOARD OF DIRECTORS			
BY			
APPROVED AS TO FORM:	APPRO	OVED A	AS TO ACCOUNTING FORM:
STEPHEN SHANE STARK COUNTY COUNSEL			GEIS, CPA ONTROLLER
DV	DW		