

Attachment H



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Supervisors
County of Santa Barbara, California

We have performed the procedures enumerated below, which were agreed to by the County of Santa Barbara (County) (the specified party), on the Appropriations Limit Calculation of the County prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2020. The County's management is responsible for the Appropriations Limit Calculation. The sufficiency of these procedures is solely the responsibility of the party specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculation necessary to establish the County's appropriations limit and compared the 2019-20 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the County's Board of Supervisors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the County's Board of Supervisors.

Findings: No exceptions were found as a result of this procedure.

2. We added last year's limit to the annual adjustment amount and compared the resulting amount to the 2019-20 appropriations limit.

Findings: No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheet described in No. 1 above and to information provided by the California State Department of Finance.

Findings: No exceptions were found as result of this procedure.

4. We agreed the prior year appropriations limit to the prior appropriations limit adopted by the County's Board of Supervisors.

Findings: No exceptions were found as result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County's Appropriation Limit Calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the Board of Supervisors and management of the County of Santa Barbara and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
October 16, 2020

Attachment A

**Proposed Appropriations Limit
Calculation
FY 2021-22**

Exhibit I

	(A)	(B)	(C)	(D) = (A)*(B)*(C)
	2020-21 Limit	2021-22 Population Factor	2021-22 Price Factor	2021-22 Limit
County of Santa Barbara	\$ 2,056,542,553	1.0009	1.0573	\$ 2,176,339,385
County Service Area #3	6,787,805	0.9816	1.0573	7,044,694
County Service Area #4	86,410	0.9816	1.0573	89,680
County Service Area #5	408,587	0.9816	1.0573	424,050
Fire Protection District	137,662,933	0.9816	1.0573	142,872,880
North County Lighting District	1,197,745	0.9816	1.0573	1,243,074
Flood Control Districts	40,722,981	0.9816	1.0573	42,264,170
Totals:	\$ 2,243,409,014			\$ 2,370,277,935

Attachment B

**Appropriations Limit
Estimated Compliance Summary
FY 2021-22**

Exhibit II

	(A)	(B)	(C) = (A) - (B)
	FY 2021-22 Calculated Limit	FY 2021-22 Estimated Tax Proceeds	Estimated (Over) / Under Limit
County of Santa Barbara	\$ 2,176,339,385	\$ 296,173,611	\$ 1,880,165,774
County Service Area #3	7,044,694	1,318,945	5,725,749
County Service Area #4	89,680	49,864	39,816
County Service Area #5	424,050	141,335	282,715
Fire Protection District	142,872,880	64,095,841	78,777,039
North County Lighting District	1,243,074	580,408	662,667
Flood Control Districts	42,264,170	12,784,728	29,479,442
Totals:	\$ 2,370,277,935	\$ 375,144,732	\$ 1,995,133,202

Attachment C

**General Fund Appropriations Limit
Estimated Compliance Calculation
FY 2021-22**

Exhibit III

Tax Proceeds Accounts

Tax Proceeds Accounts		Recommended Budget FY 2021-22
3010	Current Year Secured Property Tax	\$ 156,606,000
3011	Unitary Tax	3,266,000
3012	Educational Rev Augmentation	-
3013	Property Tax In-lieu of VLF	64,947,000
3015	PT PY Corr/Escapes Secured	(169,000)
3020	Current Year Unsecured Property Tax	4,713,000
3021	Current Year Unsecured Property Tax - Airport	571,000
3023	PT PY Corr/Escapes Unsecured	-
3028	RDA Pass-through Payments	865,000
3029	RDA RPTTF Distributions	10,763,000
3040	Prior Years Secured Property Tax	(137,000)
3050	Prior Years Unsecured Property Tax	90,000
3051	Prior Years Unsecured Property Tax - Airport	-
3054	Supplemental Property Tax - Current Year	3,163,000
3056	Supplemental Property Tax - Prior Year	183,000
3061	Tax Collector Cost Collection	260,000
3091	Sales Tax	12,536,800
3095	In-lieu Local Sales Tax	-
3120	Cannabis Tax	19,056,000
3131	Transient Occupancy Tax	12,115,500
3133	Racehorse Tax	3,100
3138	Property Transfer Tax	4,458,000
3541	Motor Vehicle In-Lieu Tax	-
4220	Homeowners Property Tax Relief	693,000
4270	Open Space Lands Apportionment	-
	Less: Transfer to Fire Protection District	(23,000)
	Add: Increase due to Annexations	2,312
		<u>\$ 293,962,712</u>
Allocable Tax Proceeds		
3380/81	Interest/Unrealized Gain or Loss	\$ 622,999
3402	Rents - Public Phones/Vending Machines	103,000
3405	Rents - Grazing Fees	-
3409	Rents - Other Buildings and Land	1,484,900
		<u>\$ 2,210,899</u>
	Total Tax Proceeds	<u>\$ 296,173,611</u>

Estimated Compliance Calculation

2021-22 Estimated Tax Proceeds	\$ 296,173,611
2021-22 Proposed Appropriations Limit	<u>2,176,339,385</u>
<i>Total Amount Under Limit</i>	<u>\$ 1,880,165,774</u>

Attachment D

**Appropriations Limit
Actual Compliance Summary
FY 2021-22**

Exhibit IV

	(A)	(B)	(C) = (A) - (B)
	FY 2019-20 Approved Limit	FY 2019-20 Actual Tax Proceeds	(Over) / Under Limit
County of Santa Barbara	\$ 2,056,542,553	\$ 267,262,311	\$ 1,789,280,242
County Service Area #3	6,787,805	1,317,143	5,470,662
County Service Area #4	86,410	49,136	37,274
County Service Area #5	408,587	143,072	265,515
Fire Protection District	137,662,933	59,642,357	78,020,576
North County Lighting District	1,197,745	556,207	641,538
Flood Control Districts	40,722,981	15,400,943	25,322,038
<hr/>			
Totals:	\$ 2,243,409,014	\$ 344,371,170	\$ 1,899,037,844

Attachment E

**General Fund Appropriations Limit
Actual Compliance Calculation
FY 2021-22**

Exhibit V

Tax Proceeds Accounts

Tax Proceeds Accounts		Actuals FY 2019-20
3010	Current Year Secured Property Tax	\$ 142,843,206
3011	Unitary Tax	3,057,392
3012	Educational Rev Augmentation	-
3013	Property Tax In-lieu of VLF	59,756,254
3015	PT PY Corr/Escapes Secured	(9,799)
3020	Current Year Unsecured Property Tax	4,559,773
3021	Current Year Unsecured Property Tax - Airport	419,780
3023	PT PY Corr/Escapes Unsecured	110,244
3027	RDA Dissolution Proceeds	-
3028	RDA Pass-through Payments	835,587
3029	RDA RPTTF Distributions	10,580,528
3040	Prior Years Secured Property Tax	7,815
3050	Prior Years Unsecured Property Tax	804,518
3051	Prior Years Unsecured Property Tax - Airport	-
3054	Supplemental Property Tax - Current Year	2,869,170
3056	Supplemental Property Tax - Prior Year	19,722
3061	Tax Collector Cost Collection	280,373
3091	Sales Tax	11,225,414
3095	In-lieu Local Sales Tax	-
3120	Cannabis Tax	12,182,206
3131	Transient Occupancy Tax	10,181,734
3133	Racehorse Tax	3,082
3138	Property Transfer Tax	4,239,717
3541	Motor Vehicle In-Lieu Tax	-
4220	Homeowners Property Tax Relief	707,623
4270	Open Space Lands Apportionment	-
	Less: Transfer to Fire Protection District	(34,200)
	Less: Transfer to County Service Area 3	-
		<u>\$ 264,640,140</u>
Allocable Tax Proceeds		
3380/81	Interest/Unrealized Gain or Loss	\$ 1,158,063
3402	Rents - Public Phones/Vending Machines	61,732
3405	Rents - Grazing Fees	-
3409	Rents - Other Buildings and Land	1,402,376
		<u>\$ 2,622,172</u>
	Total Tax Proceeds	<u>\$ 267,262,311</u>
	Less Exclusions (Note A)	<u>-</u>
		<u>\$ 267,262,311</u>

Compliance Calculation

2019-20 Actual Tax Proceeds	\$ 267,262,311
2019-20 Appropriations Limit	<u>1,973,906,687</u>
<i>Total Amount Under Limit</i>	<u>\$ 1,706,644,376</u>

Note A: The County is currently electing not to calculate the exclusions due to immateriality. Historically, exclusions have averaged less than 10% of proceeds, or roughly \$7 - 8 million. However, the County may resume calculating the exclusions in the future.

Attachment F

COUNTY OF SANTA BARBARA

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2021-2022**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 appropriations limit for the County. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the County of Santa Barbara Board of Supervisors on June 22, 2021.

- 1. Appropriations limit for the fiscal year 2020-2021.....\$2,056,542,553
- 2. Population change**0.09%
(January 1, 2020 - January 1, 2021)
- 3. Change in California per Capita Personal Income**5.73%
(January 1, 2020 - January 1, 2021)
- 4. Fiscal Year 2021-2022 appropriations limit
(\$2,056,542,553 x 1.0009 x 1.0573).....\$2,176,339,385

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: JUNE 7, 2021
COUNTY OF SANTA BARBARA, OFFICE OF THE AUDITOR-CONTROLLER
BY: JOEL BOYER, CPA, FINANCIAL REPORTING DIVISION CHIEF

NOTE: This information is also available to be viewed online at <http://countyofsb.org/auditor/home.c>

COUNTY OF SANTA BARBARA
County Service Area #3

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2021-2022**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 appropriations limit for the County. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the County of Santa Barbara Board of Supervisors on June 22, 2021.

- | | |
|---|-------------|
| 1. Appropriations limit for the fiscal year 2020-2021..... | \$6,787,805 |
| 2. Population change**
(January 1, 2020 - January 1, 2021) | -1.84% |
| 3. Change in California per Capita Personal Income**
(January 1, 2020 - January 1, 2021) | 5.73% |
| 4. Fiscal Year 2021-2022 appropriations limit
(\$6,787,805 x 0.9816 x 1.0573)..... | \$7,044,694 |

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: JUNE 7, 2021
COUNTY OF SANTA BARBARA, OFFICE OF THE AUDITOR-CONTROLLER
BY: JOEL BOYER, CPA, FINANCIAL REPORTING DIVISION CHIEF

NOTE: This information is also available to be viewed online at <http://countyofsb.org/auditor/home.c>

COUNTY OF SANTA BARBARA
County Service Area #4

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2021-2022**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 appropriations limit for the County. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the County of Santa Barbara Board of Supervisors on June 22, 2021.

1. Appropriations limit for the fiscal year 2020-2021.....	\$86,410
2. Population change** (January 1, 2020 - January 1, 2021)	-1.84%
3. Change in California per Capita Personal Income** (January 1, 2020 - January 1, 2021)	5.73%
4. Fiscal Year 2021-2022 appropriations limit (\$86,410 x 0.9816 x 1.0573).....	\$89,680

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: JUNE 7, 2021
COUNTY OF SANTA BARBARA, OFFICE OF THE AUDITOR-CONTROLLER
BY: JOEL BOYER, CPA, FINANCIAL REPORTING DIVISION CHIEF

NOTE: This information is also available to be viewed online at <http://countyofsb.org/auditor/home.c>

COUNTY OF SANTA BARBARA
County Service Area #5

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2021-2022**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 appropriations limit for the County. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the County of Santa Barbara Board of Supervisors on June 22, 2021.

1. Appropriations limit for the fiscal year 2020-2021.....	\$408,587
2. Population change** (January 1, 2020 - January 1, 2021)	-1.84%
3. Change in California per Capita Personal Income** (January 1, 2020 - January 1, 2021)	5.73%
4. Fiscal Year 2021-2022 appropriations limit (\$408,587 x 0.9816 x 1.0573).....	\$424,050

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: JUNE 7, 2021
COUNTY OF SANTA BARBARA, OFFICE OF THE AUDITOR-CONTROLLER
BY: JOEL BOYER, CPA, FINANCIAL REPORTING DIVISION CHIEF

NOTE: This information is also available to be viewed online at <http://countyofsb.org/auditor/home.c>

COUNTY OF SANTA BARBARA
Fire Protection District

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2021-2022**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 appropriations limit for the County. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the County of Santa Barbara Board of Supervisors on June 22, 2021.

- | | |
|---|---------------|
| 1. Appropriations limit for the fiscal year 2020-2021..... | \$137,662,933 |
| 2. Population change**
(January 1, 2020 - January 1, 2021) | -1.84% |
| 3. Change in California per Capita Personal Income**
(January 1, 2020 - January 1, 2021) | 5.73% |
| 4. Fiscal Year 2021-2022 appropriations limit
(\$137,662,933 x 0.9816 x 1.0573)..... | \$142,872,880 |

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: JUNE 7, 2021
COUNTY OF SANTA BARBARA, OFFICE OF THE AUDITOR-CONTROLLER
BY: JOEL BOYER, CPA, FINANCIAL REPORTING DIVISION CHIEF

NOTE: This information is also available to be viewed online at <http://countyofsb.org/auditor/home.c>

COUNTY OF SANTA BARBARA
North County Lighting District

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2021-2022**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 appropriations limit for the County. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the County of Santa Barbara Board of Supervisors on June 22, 2021.

- | | |
|---|-------------|
| 1. Appropriations limit for the fiscal year 2020-2021..... | \$1,197,745 |
| 2. Population change**
(January 1, 2020 - January 1, 2021) | -1.84% |
| 3. Change in California per Capita Personal Income**
(January 1, 2020 - January 1, 2021) | 5.73% |
| 4. Fiscal Year 2021-2022 appropriations limit
(\$1,197,745 x 0.9816 x 1.0573)..... | \$1,243,074 |

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: JUNE 7, 2021
COUNTY OF SANTA BARBARA, OFFICE OF THE AUDITOR-CONTROLLER
BY: JOEL BOYER, CPA, FINANCIAL REPORTING DIVISION CHIEF

NOTE: This information is also available to be viewed online at <http://countyofsb.org/auditor/home.c>

COUNTY OF SANTA BARBARA
Flood Control Districts

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2021-2022**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIII B of the California Constitution applicable during the following fiscal year. The limit must be adopted at a regularly scheduled meeting or a noticed special meeting, and the documentation used in determining the limit must be made available for public review fifteen days prior to such meeting.

Set below, and in the attached documentation used in the determinations, is the methodology to be used to calculate the Fiscal Year 2021-2022 appropriations limit for the County. The limit as set forth below will be considered and adopted at the regularly scheduled meeting of the County of Santa Barbara Board of Supervisors on June 22, 2021.

- | | |
|--|--------------|
| 1. Appropriations limit for the fiscal year 2020-2021..... | \$40,722,981 |
| 2. Population change** | -1.84% |
| (January 1, 2020 - January 1, 2021) | |
| 3. Change in California per Capita Personal Income** | 5.73% |
| (January 1, 2020 - January 1, 2021) | |
| 4. Fiscal Year 2021-2022 appropriations limit
(\$40,722,981 x 0.9816 x 1.0573)..... | \$42,264,170 |

**Population and price factors per California Department of Finance information, May 2021

PUBLISHED: JUNE 7, 2021
COUNTY OF SANTA BARBARA, OFFICE OF THE AUDITOR-CONTROLLER
BY: JOEL BOYER, CPA, FINANCIAL REPORTING DIVISION CHIEF

NOTE: This information is also available to be viewed online at <http://countyofsb.org/auditor/home.c>

Attachment G

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

IN THE MATTER OF ESTABLISHING)
APPROPRIATIONS LIMIT FOR THE 2021-2022 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 Resolution its appropriations 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 appropriations 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 appropriations limit of the County of Santa Barbara for the fiscal year 2021-2022 is \$2,176,339,385.
- 2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this _____ day of _____ 2021.

AYES:
NOES:
ABSTAIN:
ABSENT:

BOB NELSON, CHAIR
BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

BY _____
Deputy Clerk

APPROVED AS TO FORM:

MICHAEL GHIZZONI
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

BY _____
Deputy County Counsel

BY _____

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

IN THE MATTER OF ESTABLISHING)
APPROPRIATIONS LIMIT FOR THE 2021-2022 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 appropriations 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 appropriations 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 appropriations limit of Santa Barbara County Service Area No. 3, for the fiscal year 2021-2022 is \$7,044,694.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this _____ day of _____ 2021 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

BOB NELSON, CHAIR
BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

BY _____
Deputy Clerk

APPROVED AS TO FORM:

MICHAEL GHIZZONI
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

BY _____
Deputy County Counsel

BY _____

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

IN THE MATTER OF ESTABLISHING)
APPROPRIATIONS LIMIT FOR THE 2021-2022 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 appropriations 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
appropriations 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 appropriations limit of Santa Barbara County Service Area No. 4, for the fiscal year
2021-2022 is \$89,680.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this _____
day of _____ 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

BOB NELSON, CHAIR
BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

BY _____
Deputy Clerk

APPROVED AS TO FORM:

MICHAEL GHIZZONI
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

BY _____
Deputy County Counsel

BY _____

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

IN THE MATTER OF ESTABLISHING)
APPROPRIATIONS LIMIT FOR THE 2021-2022 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 appropriations 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 appropriations 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 appropriations limit of Santa Barbara County Service Area No. 5, for the fiscal year 2021-2022 is \$424,050.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this _____ day of _____ 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

BOB NELSON, CHAIR
BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

BY _____
Deputy Clerk

APPROVED AS TO FORM:

MICHAEL GHIZZONI
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

BY _____
Deputy County Counsel

BY _____

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SANTA BARBARA COUNTY FIRE PROTECTION DISTRICT

IN THE MATTER OF ESTABLISHING)
APPROPRIATIONS LIMIT FOR THE 2021-2022 FISCAL) RESOLUTION NO. _____
YEAR FOR THE SANTA BARBARA 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 appropriations 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 appropriations 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 Fire Protection District, as follows:

1. The appropriations limit of the Santa Barbara County Fire Protection District, for the fiscal year 2021-22 is \$142,872,880.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Santa Barbara County Fire Protection District, this _____ day of _____ 2021 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

BOB NELSON, CHAIR
BOARD OF DIRECTORS

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

BY _____
Deputy Clerk

APPROVED AS TO FORM:

MICHAEL GHIZZONI
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

BY _____
Deputy County Counsel

BY _____

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

IN THE MATTER OF ESTABLISHING)
APPROPRIATIONS LIMIT FOR THE 2021-2022 FISCAL) RESOLUTION NO. _____
YEAR FOR THE SANTA BARBARA)
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 appropriations 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 appropriations 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 North County Lighting District, as follows:

1. The appropriations limit of Santa Barbara North County Lighting District, for the fiscal year 2021-2022 is \$1,243,074.
2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, this _____ day of _____ 2021 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

BOB NELSON, CHAIR
BOARD OF SUPERVISORS

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

BY _____
Deputy Clerk

APPROVED AS TO FORM:

MICHAEL GHIZZONI
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

BY _____
Deputy County Counsel

BY _____

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

IN THE MATTER OF ESTABLISHING)
APPROPRIATIONS LIMIT FOR THE 2021-2022 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 appropriations 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 appropriations 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 appropriations limit of Santa Barbara County Flood Control and Water Conservation Districts for the fiscal year 2021-22 is \$42,264,170.
- 2. This is effective upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Santa Barbara County Flood Control and Water Conservation Districts, this _____ day of _____ 2021 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

BOB NELSON, CHAIR
BOARD OF DIRECTORS

ATTEST:

MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

BY _____
Deputy Clerk

APPROVED AS TO FORM:

MICHAEL GHIZZONI
COUNTY COUNSEL

APPROVED AS TO ACCOUNTING FORM:

BETSY M. SCHAFFER, CPA
AUDITOR-CONTROLLER

BY _____
Deputy County Counsel

BY _____

Attachment H



Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Supervisors
County of Santa Barbara, California

We have performed the procedures enumerated below, which were agreed to by the County of Santa Barbara (County) (the specified party), on the Appropriations Limit Calculation of the County prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2020. The County's management is responsible for the Appropriations Limit Calculation. The sufficiency of these procedures is solely the responsibility of the party specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculation necessary to establish the County's appropriations limit and compared the 2019-20 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the County's Board of Supervisors. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the County's Board of Supervisors.

Findings: No exceptions were found as a result of this procedure.

2. We added last year's limit to the annual adjustment amount and compared the resulting amount to the 2019-20 appropriations limit.

Findings: No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheet described in No. 1 above and to information provided by the California State Department of Finance.

Findings: No exceptions were found as result of this procedure.

4. We agreed the prior year appropriations limit to the prior appropriations limit adopted by the County's Board of Supervisors.

Findings: No exceptions were found as result of this procedure.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County's Appropriation Limit Calculation. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

This report is intended solely for the information and use of the Board of Supervisors and management of the County of Santa Barbara and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
October 16, 2020