



BOARD OF SUPERVISORS  
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors  
105 E. Anapamu Street, Suite 408  
Santa Barbara, CA 93101  
(806) 568-2240

**Department Name:** Auditor-Controller  
**Department No.:** 061  
**For Agenda Of:** June 28, 2022  
**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, Santa Barbara County Fire Protection District  
Board of Directors, Santa Barbara County Flood Control and Water Conservation  
Districts

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

**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, acting as the Board of Supervisors, Board of Directors, Santa Barbara County Fire Protection District, and Board of Directors, Santa Barbara County 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) 2022-23 for the County of Santa Barbara;
  - 2. Adopt a Resolution establishing an appropriations limit for FY 2022-23 for Santa Barbara County Service Area No. 3;
  - 3. Adopt a Resolution establishing an appropriations limit for FY 2022-23 for Santa Barbara County Service Area No. 4;
  - 4. Adopt a Resolution establishing an appropriations limit for FY 2022-23 for Santa Barbara County Service Area No. 5;
  - 5. Adopt a Resolution establishing an appropriations limit for FY 2022-23 for the Santa Barbara County Fire Protection District;

6. Adopt a Resolution establishing an appropriations limit for FY 2022-23 for the Santa Barbara North County Lighting District;
  7. Adopt a Resolution establishing an appropriations limit for FY 2022-23 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 2022-23 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 2022-23 appropriations limits for each jurisdiction.
- E. Determine that the recommended actions are not a “project” under the California Environmental Quality Act (CEQA) per CEQA Guidelines Section 15378(b)(4) since the recommended actions are government fiscal activities which do not involve commitment to any specific project which may result in potentially significant physical impact on the environment.

**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 2020-21. 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 2021-22 & 2022-23.

Per Section 7910 of the California Government Code, documentation used in the determinations of the appropriations limits was made available to the public on June 15, 2022 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 at [https://www.countyofsb.org/375/Publications/Gann Appropriations Limit \(PDF\)](https://www.countyofsb.org/375/Publications/Gann_Appropriations_Limit_(PDF)). 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 2022-23
- B. Exhibit II: Estimated Compliance Summary FY 2022-23
- C. Exhibit III: General Fund Appropriations Limit Estimated Compliance Calculation FY 2022-23
- D. Exhibit IV: Appropriations Limit Actual Compliance Summary FY 2020-21
- E. Exhibit V: General Fund Appropriations Limit Actual Compliance Calculation FY 2020-21
- F. Seven (7) Public Notices of Determination of Appropriations Limit FY 2022-23
- G. Seven (7) Resolutions establishing the Appropriations Limit for FY 2022-23
- H. Independent Accountant’s Report on Applying Agreed-Upon Procedures FY 2020-21

**Authored by:**

Juan Izquierdo, CPA (805) 568-2134