



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 4, 2024  
**Placement:** Administrative  
**Estimated Time:**  
**Continued Item:** No  
**If Yes, date from:**  
**Vote Required:** Majority

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**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: Jenavieve Shiloh, CPA, 568-2134

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

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**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:
  - I. Adopt a Resolution establishing an appropriations limit for fiscal year (FY) 2024-25 for the County of Santa Barbara;
  - II. Adopt a Resolution establishing an appropriations limit for FY 2024-25 for Santa Barbara County Service Area No. 3;
  - III. Adopt a Resolution establishing an appropriations limit for FY 2024-25 for Santa Barbara County Service Area No. 4;
  - IV. Adopt a Resolution establishing an appropriations limit for FY 2024-25 for Santa Barbara County Service Area No. 5;
  - V. Adopt a Resolution establishing an appropriations limit for FY 2024-25 for the Santa Barbara County Fire Protection District;

- VI. Adopt a Resolution establishing an appropriations limit for FY 2024-25 for the Santa Barbara North County Lighting District;
  - VII. Adopt a Resolution establishing an appropriations limit for FY 2024-25 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 2024-25 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 2024-25 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 2022-23. 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 2023-24 & 2024-25.

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 20, 2024 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 2024-25
- B. Exhibit II: Estimated Compliance Summary FY 2024-25
- C. Exhibit III: General Fund Appropriations Limit Estimated Compliance Calculation FY 2024-25
- D. Exhibit IV: Appropriations Limit Actual Compliance Summary FY 2022-23
- E. Exhibit V: General Fund Appropriations Limit Actual Compliance Calculation FY 2022-23
- F. Seven (7) Public Notices of Determination of Appropriations Limit FY 2024-25
- G. Seven (7) Resolutions establishing the Appropriations Limit for FY 2024-25
- H. Independent Accountant's Report on Applying Agreed-Upon Procedures FY 2022-23

**Authored by:**

Nicolas Nocker, CPA (805) 568-2144

**cc:**