

COUNTY OF SANTA BARBARA

**NOTICE OF DETERMINATION OF APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR 2020-2021**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB 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 2020-2021 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 16, 2020.

1. Appropriations limit for the fiscal year 2019-2020	\$1,973,906,687
2. Population change**	0.44%
(January 1, 2019 -January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 -January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit	
(\$1,973,906,687 x 1.0044 x 1.0373).....	\$2,056,542,553

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: JUNE 1, 2020

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 2020-2021**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB 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 2020-2021 appropriations limit for County Service Area #3. 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 16, 2020.

1. Appropriations limit for the fiscal year 2019-2020	\$6,526,754
2. Population change**	0.26%
(January 1, 2019 -January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 -January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit	
(\$6,526,754 x 1.0026 x 1.0373).....	\$6,787,805

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: JUNE 1, 2020
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 2020-2021**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB 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 2020-2021 appropriations limit for County Service Area #4. 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 16, 2020.

1. Appropriations limit for the fiscal year 2019-2020	\$83,087
2. Population change**	0.26%
(January 1, 2019 -January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 -January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit (\$83,087 x 1.0026 x 1.0373).....	\$86,410

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: JUNE 1, 2020
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 2020-2021**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB 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 2020-2021 appropriations limit for County Service Area #5. 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 16, 2020.

1. Appropriations limit for the fiscal year 2019-2020	\$392,874
2. Population change**	0.26%
(January 1, 2019 -January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 -January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit (\$392,874 x 1.0026 x 1.0373).....	\$408,587

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: JUNE 1, 2020
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 2020-2021**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB 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 2020-2021 appropriations limit for the County Fire Protection District. 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 16, 2020.

1. Appropriations limit for the fiscal year 2019-2020	\$132,368,589
2. Population change**	0.26%
(January 1, 2019 -January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 -January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit (\$132,368,589 x 1.0026 x 1.0373).....	\$137,662,933

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: JUNE 1, 2020
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 2020-2021**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB 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 2020-2021 appropriations limit for the County’s North County Lighting District. 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 16, 2020.

1. Appropriations limit for the fiscal year 2019-2020	\$1,151,681
2. Population change**	0.26%
(January 1, 2019 -January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 -January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit	
(\$1,151,681 x 1.0026 x 1.0373).....	\$1,197,745

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: JUNE 1, 2020
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 2020-2021**

Section 7910 of the California Government Code requires each local government agency to determine during each fiscal year the appropriations limit pursuant to Article XIIB 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 2020-2021 appropriations limit for the County’s Flood Control Districts. 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 16, 2020.

1. Appropriations limit for the fiscal year 2019-2020	\$39,156,826
2. Population change**	0.26%
(January 1, 2019 -January 1, 2020)	
3. Change in California per Capita Personal Income**	3.73%
(January 1, 2019 -January 1, 2020)	
4. Fiscal Year 2020-2021 appropriations limit	
(\$39,156,826 x 1.0026 x 1.0373).....	\$40,722,981

**Population and price factors per California Department of Finance information, May 2020

PUBLISHED: JUNE 1, 2020
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>

**Proposed Appropriations Limit
Calculation
FY 2020-21**

Exhibit I

	(A)	(B)	(C)	(D) = (A)*(B)*(C)
	2019-20 Limit	2020-21 Population Factor	2020-21 Price Factor	2020-21 Limit
County of Santa Barbara	\$ 1,973,906,687	1.0044	1.0373	\$ 2,056,542,553
County Service Area #3	6,526,754	1.0026	1.0373	6,787,805
County Service Area #4	83,087	1.0026	1.0373	86,410
County Service Area #5	392,874	1.0026	1.0373	408,587
Fire Protection District	132,368,589	1.0026	1.0373	137,662,933
North County Lighting District	1,151,681	1.0026	1.0373	1,197,745
Flood Control Districts	39,156,826	1.0026	1.0373	40,722,981
Totals:	\$ 2,153,586,498			\$ 2,243,409,014

**Appropriations Limit
Estimated Compliance Summary
FY 2020-21**

Exhibit II

	(A)	(B)	(C) = (A) - (B)
	FY 2020-21 Calculated Limit	FY 2020-21 Estimated Tax Proceeds	Estimated (Over) / Under Limit
County of Santa Barbara	\$ 2,056,542,553	\$ 274,299,447	\$ 1,782,243,106
County Service Area #3	6,787,805	1,285,120	5,502,684.42
County Service Area #4	86,410	48,364	38,046.23
County Service Area #5	408,587	140,537	268,050.10
Fire Protection District	137,662,933	62,480,300	75,182,632.98
North County Lighting District	1,197,745	559,207	638,537.47
Flood Control Districts	40,722,981	12,326,838	28,396,142.86
Totals:	\$ 2,243,409,014	\$ 351,139,814	\$ 1,892,269,200

**General Fund Appropriations Limit
Estimated Compliance Calculation
FY 2020-21**

Exhibit III

Tax Proceeds Accounts

Tax Proceeds Accounts		Recommended Budget FY 2020-21
3010	Current Year Secured Property Tax	\$ 147,785,000
3011	Unitary Tax	3,067,000
3012	Educational Rev Augmentation	-
3013	Property Tax In-lieu of VLF	62,445,000
3015	PT PY Corr/Escapes Secured	219,000
3020	Current Year Unsecured Property Tax	5,143,000
3021	Current Year Unsecured Property Tax - Airport	660,000
3023	PT PY Corr/Escapes Unsecured	244,000
3028	RDA Pass-through Payments	807,000
3029	RDA RPTTF Distributions	10,646,000
3040	Prior Years Secured Property Tax	(178,000)
3050	Prior Years Unsecured Property Tax	50,000
3051	Prior Years Unsecured Property Tax - Airport	-
3054	Supplemental Property Tax - Current Year	3,086,000
3056	Supplemental Property Tax - Prior Year	35,000
3061	Tax Collector Cost Collection	260,000
3091	Sales Tax	10,320,400
3095	In-lieu Local Sales Tax	-
3120	Cannabis Tax	10,620,000
3131	Transient Occupancy Tax	12,394,700
3133	Racehorse Tax	2,100
3138	Property Transfer Tax	4,003,200
3541	Motor Vehicle In-Lieu Tax	-
4220	Homeowners Property Tax Relief	722,000
4270	Open Space Lands Apportionment	-
	Less: Transfer to Fire Protection District	(255,300)
	Less: Transfer to County Service Area 3	-
		<u>\$ 272,076,100</u>
Allocable Tax Proceeds		
3380/81	Interest/Unrealized Gain or Loss	629,947
3402	Rents - Public Phones/Vending Machines	98,500
3405	Rents - Grazing Fees	-
3409	Rents - Other Buildings and Land	1,494,900
		<u>\$ 2,223,347</u>
	Total Tax Proceeds	<u>\$ 274,299,447</u>

Estimated Compliance Calculation

2019-20 Estimated Tax Proceeds	\$ 274,299,447
2019-20 Proposed Appropriations Limit	<u>\$ 2,056,542,553</u>
<i>Total Amount Under Limit</i>	<u>\$ 1,782,243,106</u>

General Fund Appropriations Limit
Actual Compliance Calculation
FY 2020-21

Exhibit V

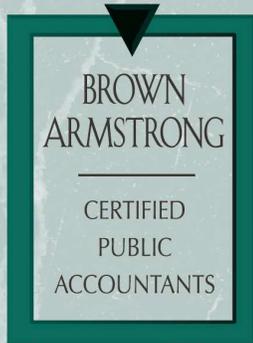
Tax Proceeds Accounts

Tax Proceeds Accounts		Actuals FY 2018-19
3010	Current Year Secured Property Tax	\$ 136,635,211
3011	Unitary Tax	2,831,152
3012	Educational Rev Augmentation	-
3013	Property Tax In-lieu of VLF	56,934,869
3015	PT PY Corr/Escapes Secured	-725,150
3020	Current Year Unsecured Property Tax	4,163,417
3021	Current Year Unsecured Property Tax - Airport	615,718
3023	PT PY Corr/Escapes Unsecured	-23,066
3027	RDA Dissolution Proceeds	-
3028	RDA Pass-through Payments	693,535
3029	RDA RPTTF Distributions	7,936,243
3040	Prior Years Secured Property Tax	-21,336
3050	Prior Years Unsecured Property Tax	186,627
3051	Prior Years Unsecured Property Tax - Airport	-
3054	Supplemental Property Tax - Current Year	2,854,234
3056	Supplemental Property Tax - Prior Year	78,987
3061	Tax Collector Cost Collection	281,933
3091	Sales Tax	11,032,881
3095	In-lieu Local Sales Tax	-
3120	Cannabis Tax	6,760,662
3131	Transient Occupancy Tax	10,320,426
3133	Racehorse Tax	3,175
3138	Property Transfer Tax	4,253,205
3541	Motor Vehicle In-Lieu Tax	-
4220	Homeowners Property Tax Relief	720,612
4270	Open Space Lands Apportionment	-
	Less: Transfer to Fire Protection District	(84,151)
	Less: Transfer to County Service Area 3	-
		<u>\$ 245,449,186</u>
Allocable Tax Proceeds		
3380/81	Interest/Unrealized Gain or Loss	\$ 1,480,097
3402	Rents - Public Phones/Vending Machines	71,322
3405	Rents - Grazing Fees	-
3409	Rents - Other Buildings and Land	1,381,252
		<u>\$ 2,932,671</u>
	Total Tax Proceeds	<u>\$ 248,381,857</u>
	Less Exclusions (Note A)	-
		<u>\$ 248,381,857</u>

Compliance Calculation

2018-19 Actual Tax Proceeds	\$ 248,381,857
2018-19 Appropriations Limit	<u>1,891,272,273</u>
<i>Total Amount Under Limit</i>	<u>\$ 1,642,890,416</u>

Note A: The County is currently electing not to calculate the exclusions due to immateriality. Historically,



BROWN ARMSTRONG

Certified Public Accountants

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 management and the Board of Supervisors of the County of Santa Barbara, solely to assist the specified parties in evaluating management's assertion about the County of Santa Barbara's compliance with requirements of Section 1.5 of Article XIII B of the California Constitution during the fiscal year ended June 30, 2019, included in the accompanying Appropriations Limit Worksheet. Management is responsible for the County of Santa Barbara's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

- 1) We obtained the County of Santa Barbara's completed Appropriations Limit Worksheet and determined that the limit and annual adjustment factors were adopted by resolution of the Board of Supervisors. We also determined that the population and inflation options were selected by a recorded vote of the Board of Supervisors. We noted no exceptions as a result of this procedure.
- 2) We agreed the June 30, 2019, Appropriations Limit presented in the accompanying Appropriations Limit Worksheet to the June 30, 2019, Appropriations Limit as adopted by the Board of Supervisors. We noted no exceptions as a result of this procedure.
- 3) We agreed the fiscal year 2019 information presented in the accompanying Appropriations Limit Worksheet to the supporting worksheets designed and prepared by the County of Santa Barbara. We noted no exceptions as a result of this procedure.
- 4) For the accompanying Appropriations Limit Worksheet, we added the June 30, 2018, limit to the total fiscal year 2019 annual adjustment and agreed the resulting amount to the June 30, 2019, limit. We noted no exceptions as a 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 audit, the objective of which would be the expression of an opinion on management's assertion. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

BAKERSFIELD OFFICE (MAIN OFFICE)

4200 TRUXTUN AVENUE
SUITE 300
BAKERSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

FRESNO OFFICE

10 RIVER PARK PLACE EAST
SUITE 208
FRESNO, CA 93720
TEL 559.476.3592

STOCKTON OFFICE

1919 GRAND CANAL BLVD
SUITE C6
STOCKTON, CA 95207
TEL 888.565.1040

WWW.BACPAS.COM

This report is intended solely for the information and use of management and the Board of Supervisors of the County of Santa Barbara, California, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
August 28, 2019

**COUNTY OF SANTA BARBARA
APPROPRIATIONS LIMIT WORKSHEET
JUNE 30, 2019**

Appropriations limit at June 30, 2018		<u>\$ 1,808,764,365</u>
Adjustment factors:		
Population factor (percent change in population within Santa Barbara County)	1.0086	
Inflation factor (percent change in California per capital personal income)	<u>1.0367</u>	
Total adjustment factor		<u>1.0456</u>
Annual adjustment		<u>82,507,908</u>
Appropriations limit at June 30, 2019		<u><u>\$ 1,891,272,273</u></u>