



## INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Supervisors  
San Luis Obispo County  
San Luis Obispo, California

We have performed the procedures enumerated below on the Appropriations Limit calculation of San Luis Obispo County as of and for the year ended June 30, 2023. San Luis Obispo County management is responsible for the Appropriations Limit calculation.

San Luis Obispo County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of presenting the Appropriation Limit calculation in accordance with the requirements of Section 1.5 of Article XIII-B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. Obtain the completed Appropriations Limit Calculation and compare the limit and annual adjustment factors in the calculation to the limit and annual adjustment factors that were adopted by resolution of the Board of Supervisors.

Finding: No exceptions were noted as a result of our procedures.

2. Compute current year adjustments based on selected population and inflation options, using information provided by the State Department of Finance.

Finding: We noted the County used a negative 0.28 population factor as opposed to the positive 0.28 population factor provided by the State Department of Finance. Using the incorrect population factor resulted in a variance of \$4,241,745.

3. Compare the prior year appropriations limit presented in the Appropriations Limit Calculation to the prior year appropriations limit adopted by the Board of Supervisors.

Finding: No exceptions were noted as a result of our procedures.

4. Add results of step two (2) to the prior year Appropriations Limit and compare the resulting amount to current year approved limit.

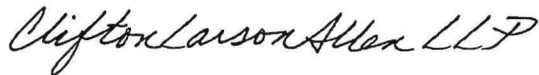
Finding: No exceptions were noted as a result of our procedures.

Board of Supervisors  
San Luis Obispo County  
San Luis Obispo, California

We were engaged by San Luis Obispo County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit calculation of the San Luis Obispo County. 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.

We are required to be independent of San Luis Obispo County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of San Luis Obispo County and management of San Luis Obispo County and is not intended to be, and should not be, used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Roseville, California  
September 30, 2023



**COUNTY OF SAN LUIS OBISPO  
BOARD OF SUPERVISORS  
AGENDA ITEM TRANSMITTAL**

(1) DEPARTMENT ACTTCPA	(2) MEETING DATE 6/21/2022	(3) CONTACT/PHONE Sarah Kidd/805-781-1127 Michael Stevens/805-781-5039	
(4) SUBJECT Submittal of a resolution to accept the 2022-23 Appropriation Limitation calculation for San Luis Obispo County. All Districts.			
(5) RECOMMENDED ACTION  It is recommended that the Board of Supervisors adopt the resolution establishing the calculations of the appropriation limitations for the County of San Luis Obispo and Special Districts governed by your Board for fiscal year 2022-23.			
(6) FUNDING SOURCE(S) N/A	(7) CURRENT YEAR FINANCIAL IMPACT 0	(8) ANNUAL FINANCIAL IMPACT 0	(9) BUDGETED? yes
(10) AGENDA PLACEMENT <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Presentation <input type="checkbox"/> Hearing (Time Est. _____) <input type="checkbox"/> Board Business (Time Est. _____)			
(11) EXECUTED DOCUMENTS <input checked="" type="checkbox"/> Resolutions <input type="checkbox"/> Contracts <input type="checkbox"/> Ordinances <input type="checkbox"/> N/A			
(12) OUTLINE AGREEMENT REQUISITION NUMBER (OAR) N/A		(13) BUDGET ADJUSTMENT REQUIRED? BAR ID Number: <input type="checkbox"/> 4/5th's Vote Required <input checked="" type="checkbox"/> N/A	
(14) LOCATION MAP N/A	(15) BUSINESS IMPACT STATEMENT? No	(16) AGENDA ITEM HISTORY <input type="checkbox"/> N/A Date _____	
(17) ADMINISTRATIVE OFFICE REVIEW Zachary A. Lute			
(18) SUPERVISOR DISTRICT(S) All Districts			



## COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: ACTTCPA / Sarah Kidd/805-781-1127  
Michael Stevens/805-781-5039

DATE: 6/21/2022

SUBJECT: Submittal of a resolution to accept the 2022-23 Appropriation Limitation calculation for San Luis Obispo County. All Districts.

### **RECOMMENDATION**

It is recommended that the Board of Supervisors adopt the resolution establishing the calculations of the appropriation limitations for the County of San Luis Obispo and Special Districts governed by your Board for fiscal year 2022-23.

### **DISCUSSION**

On November 6, 1979, the California Electorate approved Proposition 4, also known as the Gann Amendment. At that time, Proposition 4 then became Article XIII-B of the California Constitution. In June of 1990 the voters passed Proposition 111, which updated the states' appropriation limit to allow for new funding for priority state programs, while still providing an overall limit on state and local spending. The Proposition 111 amendment allowed for an alternative index and additional appropriation exemptions.

The "Appropriation Limit" established by Article XIII-B of the California State Constitution, effective July 1, 1980, and amended by Proposition 111, has been calculated by the Auditor-Controller's Office for the 2022-23 fiscal year. The calculation was performed pursuant to "Article XIII-B Appropriation Procedure Guidelines for California Counties" written by the Accounting Standards and Procedures Committee, November 1990.

In order to calculate the Gann Limit for FY 2022-23, staff calculates the County of San Luis Obispo's population factor (0.9972), and California's per capita personal income factor (1.0755), using the State Department of Finance's Price and Population Letter. The Appropriation limit for the County of San Luis Obispo for FY 2022-23 is \$755.3 million.

After reviewing the County Administrative Office's Proposed Budget, including estimated revenues (both proceeds and non-proceeds of taxes) and associated costs by functional grouping, the Auditor-Controller-Treasurer-Tax Collector has determined that the FY 2022-23 Recommended Budget is well within the County's appropriation limit using the Per Capita Personal Income and Population Change indexes. The Adjusted FY 2022-23 proceeds of taxes

in the Recommended budget is \$275.5 million. The current “cushion” between the FY 2022-23 proposed proceeds of taxes and the calculated FY 2022-23 limitation is \$479.9 million. As required by law, the documentation used in the determination of the appropriation limit was available for public review fifteen days prior to this meeting.

Periodic review of actual revenues and expenditures will be made during the year in order to ensure that the County remains in compliance with Article XIII-B.

**OTHER AGENCY INVOLVEMENT/IMPACT**

Special District limitations were prepared by the Department of Public Works.

**FINANCIAL CONSIDERATIONS**

None.

**RESULTS**

This calculation demonstrates compliance with Article XIII-B of the State Constitution, which established limits on the appropriation of proceeds of taxes.

**ATTACHMENTS**

- 1 Resolution accepting the FY 2022-23 Appropriations Limitations Documents
- 2 County of San Luis Obispo Article XIII-B (Proposition 4) Appropriation Limitation Document, FY 2022-23, Part I
- 3 County of San Luis Obispo Board Governed Special Districts Article XIII-B (Proposition 4) Appropriation Limitation Document, FY 2022-2023, Part II

# IN THE BOARD OF SUPERVISORS

## COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

21st day of June, 2022

PRESENT: Supervisors

ABSENT:

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION ESTABLISHING THE APPROPRIATION LIMIT  
FOR FISCAL YEAR 2022-2023 FOR THE COUNTY OF SAN LUIS OBISPO  
AND FOR FLOOD CONTROL ZONES 1 AND 1-A,  
COUNTY SERVICE AREA NOS. 1-A, 1-B, 1-C, 7-A, 7-B, 10, 10-A, 16 AND 23**

The following Resolution is now offered and read:

**WHEREAS**, in accordance with Government Code sections 7900 et. seq., which provides for the implementation of Article XIII-B of the California State Constitution, the County Auditor-Controller-Treasurer-Tax Collector has calculated the County of San Luis Obispo's Appropriation Limit for Fiscal Year 2022-2023; and

**WHEREAS**, in accordance with Government Code sections 7900 et. seq., the Department of Public Works has calculated the 2022-2023 appropriation limits for subject Special Districts; and

**WHEREAS**, the Board of Supervisors of the County of San Luis Obispo sits as Special District Board for these subject Special Districts; and

**WHEREAS**, pursuant to Government Code section 7910, the documentation used in the determination of the appropriation limits has been available to the public since June 3, 2022 in the Offices of the Auditor-Controller-Treasurer-Tax Collector and the Department of Public Works.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED** by the Board of Supervisors of the County of San Luis Obispo, State of California, as follows:

1. That the Appropriation Limit for Fiscal Year 2022-2023 for the County of San Luis Obispo be fixed as set forth in Part I of the County of San Luis Obispo Article XIII-B (Proposition 4) Appropriation Limitation Document, Fiscal Year 2022-2023, attached hereto as Attachment 2 and incorporated herein by this reference.
  
2. That the Appropriation Limits for Fiscal Year 2022-2023 for Flood Control Zones 1 and 1-A, County Service Area Nos. 1-A, 1-B, 1-C, 7-A, 7-B, 10, 10-A, 16 and 23 be fixed as set forth in Part II of the County of San Luis Obispo Article XIII-B (Proposition 4) Appropriation Limitation Document, Fiscal Year 2022-2023, attached hereto as Attachment 3 and incorporated herein by this reference.

Upon motion of Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, and on the following roll call vote, to wit:

AYES: \_\_\_\_\_

NOES: \_\_\_\_\_

ABSENT: \_\_\_\_\_

ABSTAINING: \_\_\_\_\_

the foregoing resolution is hereby adopted.

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Chairperson of the Board of Supervisors

ATTEST:

WADE HORTON  
Ex-Officio Clerk of the Board of Supervisors

By: \_\_\_\_\_  
Deputy Clerk

APPROVED AS TO FORM AND LEGAL EFFECT:

RITA L. NEAL  
County Counsel

By:  \_\_\_\_\_  
Deputy County Counsel

Dated: June 1, 2022



COUNTY OF SAN LUIS OBISPO

ARTICLE XIII-B

(PROPOSITION 4)

APPROPRIATION LIMITATION DOCUMENT

FISCAL YEAR 2022-2023

PART I

COUNTY OF SAN LUIS OBISPO  
ARTICLE XIII-B  
DETERMINATION OF APPROPRIATION LIMITATION  
STATEMENT OF COUNTY'S LIMITATION FOR FISCAL YEAR 2022-2023

The Auditor-Controller-Treasurer-Tax Collector's Office has examined the accounts and records of the County of San Luis Obispo and has determined, according to generally accepted requirements, that the County's base year "Proceeds of Taxes" for Fiscal Year 1978-79, as provided for in Article XIII-B of the State Constitution, and as implemented by Chapter 1205, Statutes of 1980, is \$27,797,911. The appropriation limit for Fiscal Year 2022-2023 is \$755,333,603. It has also been determined that of the County of San Luis Obispo's 2022-2023 proposed budgeted appropriations (\$781,358,144), \$275,456,142 is subject to the limitation, and \$479,877,461 is under the limitation. The calculation of the 2022-2023 appropriation limit is set forth below:

2021-2022 Limitation	\$704,281,242
2022-2023 Population Factor	x 0.9972
2022-2023 Per Capita Personal Income Factor	<u>x 1.0755</u>
2022-2023 Appropriation Limit	755,333,603
2022-2023 Proceeds of Taxes \$282,021,009	
Adjustments for Federally Mandated Costs	
1. Social Security Tax Distribution (6,564,867)	
Adjusted 2022-2023 Proceeds of Taxes	<u>275,456,142</u>
Amount under Limitation	\$479,877,461

No further adjustment has been made for new or increased Federal or Court mandated costs that may exist. To the extent that any such mandate is financed by "Proceeds of Taxes", further adjustment could be made.

REVENUE CLASSIFICATION SCHEDULE

1978-79 BASE YEAR

Revenue Source	Proceeds of Taxes	Non-proceeds
Current Property Tax	\$11,374,120	\$0
Other Taxes	3,079,665	0
Licenses, Permits, and Franchises	0	693,730
Fines, Forfeits, and Penalties	0	887,431
Revenue from Use of Money and Property	1,099,476	2,096,304
Aid from Other Governmental Agencies	4,489,795	25,383,468
Charges for Current Services	0	2,314,504
Other Revenue or Funds	7,754,855	6,202,027
Total	\$27,797,911	\$37,577,464

The total of the 1978-79 "Proceeds of Taxes", when increased by the cost-of-living or the change in nonresidential new construction, and population factors, is the appropriation limitation in subsequent years. The "Proceeds of Taxes" in the 2022-2023 fiscal year are subject to this limitation.

2022-2023 PROPOSED BUDGETED REVENUES

Revenue Source	Proceeds of Taxes	Non-proceeds
Current Property Tax	\$166,519,870	\$0
Other Taxes	83,194,086	0
Licenses, Permits, and Franchises	0	14,739,738
Fines, Forfeits, and Penalties	0	4,553,762
Revenue from Use of Money and Property	649,375	2,398,484
Aid from Other Governmental Agencies	28,748,215	313,088,591
Charges for Current Services	2,589,543	31,306,471
Other Revenue	319,920	34,084,379
Other Financing Sources	0	41,786,946
Total	(1) \$282,021,009	(1) \$441,958,370
(1) Total County Budgeted Revenues = \$723,979,379		

APPROPRIATION LIMITATION  
ADJUSTMENTS 2022-2023

The provisions of Article III-B of the State Constitution specifically provide for "exclusions" to the Gann Appropriations Limit applicable to local governmental agencies. Section 9 of Article XIII-B provides as follows:

Appropriations subject to limitation for each entity of government shall not include:

- (a) Debt Service
- (b) Appropriations required for purposes of complying with mandates of the courts or the federal government which, without discretion, require an expenditure for additional services or which unavoidably make the providing of existing services more costly.
- (c) Qualified Capital Outlay.

This office has determined that the program listed below is a mandate imposed by the federal government that unavoidably makes the providing of existing services more costly.

Contributions for Social Security: In 1983, Congress amended the Social Security Act by barring public agency employers from terminating their previously voluntary participation in the social security system. In 1986 the United States Supreme Court ruled that the 1983 amendments precluded all public agency withdrawals after April 20, 1981. Therefore, social security costs since that time associated with the maintenance of existing services have been unavoidable.

2022-2023 Estimated social security contributions  
funded by proceeds of taxes                      \$6,564,867

COUNTY OF SAN LUIS OBISPO  
BOARD GOVERNED SPECIAL DISTRICTS  
ARTICLE XIII-B  
(PROPOSITION 4)

APPROPRIATION LIMITATION DOCUMENT  
FISCAL YEAR 2022-23  
PART II

**Summary - Part II**  
**2022-23**  
**Proposition 4 Limitations - San Luis Obispo County Board Governed Special Districts**

\*\* Per 2022-23 Proposed Budget

		Budgeted Tax Proceeds **									
Fund	District	Property Tax	HOPTR	Interest *	Special Tax	Total	Srv. Chg. Excess	Total Proceeds	Appropriation Limitation	Under \ (Over) Limit	over 75% of limit
1300500000	FCZ 1	80,612	409	1,318	0	82,339	0	82,339	611,721	529,382	
1301000000	FCZ 1-A	18,371	94	283	15,836	34,584	0	34,584	113,474	78,890	
2503500000	CSA 23	30,379	155	352	0	30,886	0	30,886	138,443	107,557	
2500001000	CSA 1-A	45,310	232	145	0	45,687	0	45,687	326,870	281,183	
2500002000	CSA 1-B	22,257	115	1,212	0	23,584	0	23,584	381,686	358,102	
2500003000	CSA 1-C	10,709	55	478	0	11,242	0	11,242	240,139	228,897	
2500500000	CSA 7-A	255,683	1,426	778	0	257,887	0	257,887	828,018	570,131	
1501000000	CSA 7-B	39,415	202	1,818	0	41,435	0	41,435	189,920	148,485	
1502000000	CSA 10	289,195	1,487	7,348	0	298,030	0	298,030	1,466,498	1,168,468	
2501500000	CSA 10-A	88,667	456	522	0	89,645	0	89,645	418,590	328,945	
1502500000	CSA 16	44,435	228	690	0	45,353	0	45,353	96,379	51,026	

\* INTEREST EARNED FROM PROCEEDS OF TAXES

2022-23  
Appropriation Limitation Document

**FLOOD CONTROL ZONE 1 (FUND 1300500000)**

	Population	C.P.I.	Non-Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	468,104	
2017-18	1.0059	1.0369	1.0409	n/a	488,241	
2018-19	1.0033	1.0367	1.0410	n/a	507,830	
2019-20	1.0024	1.0385	1.0410	n/a	528,647	
2020-21	0.9958	1.0373		n/a	546,062	
2021-22	0.9824	1.0573		n/a	567,190	
2021-22	Proposition 4 Limitation				567,190	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				1.0755	
	2022-23	Proposition 4 Limitation				\$611,721
2022-23	Proceeds of Taxes				\$82,339	
	Service Charges		\$554,324			
	Less:					
	Cost "Reasonably Borne"		-\$554,324	*	\$0	
	2022-23	Net Proceeds				-\$82,339
Proceeds Less than Limitation by:						\$529,382

\* At least \$554,324

2022-23  
Appropriation Limitation Document

**FLOOD CONTROL ZONE 1-A (FUND 1301000000)**

	Population	C.P.I.	Non-Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	86,833	
2017-18	1.0059	1.0369	1.0409	n/a	90,569	
2018-19	1.0033	1.0367	1.0410	n/a	94,202	
2019-20	1.0024	1.0385	1.0410	n/a	98,064	
2020-21	0.9958	1.0373		n/a	101,294	
2021-22	0.9824	1.0573		n/a	105,214	
2021-22	Proposition 4 Limitation				105,214	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				1.0755	
	2022-23	Proposition 4 Limitation				\$113,474
2022-23	Proceeds of Taxes				\$34,584	
	Service Charges		\$2,110			
	Less:					
	Cost "Reasonably Borne"		-\$2,110	*	\$0	
	2022-23	Net Proceeds				-\$34,584
Proceeds Less than Limitation by:						\$78,890

\* At least \$2,110





2022-23  
Appropriation Limitation Document

**COUNTY SERVICE AREA NO. 1-A (FUND 2500001000)**

	Population	C.P.I.	Non-Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	250,129	
2017-18	1.0059	1.0369	1.0409	n/a	260,889	
2018-19	1.0033	1.0367	1.0410	n/a	271,356	
2019-20	1.0024	1.0385	1.0410	n/a	282,480	
2020-21	0.9958	1.0373		n/a	291,785	
2021-22	0.9824	1.0573		n/a	303,075	
2021-22	Proposition 4 Limitation				303,075	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				1.0755	
	2022-23	Proposition 4 Limitation				\$326,870
2022-23	Proceeds of Taxes				\$45,687	
	Service Charges		\$177,000			
	Less:					
	Cost "Reasonably Borne"		-\$177,000	*	\$0	
	2022-23	Net Proceeds				-\$45,687
	Proceeds Less than Limitation by:					\$281,183
* At least	\$177,000					

2022-23  
Appropriation Limitation Document

**COUNTY SERVICE AREA NO. 1-B (FUND 2500002000)**

	Population	C.P.I.	Non- Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	292,076	
2017-18	1.0059	1.0369	1.0409	n/a	304,640	
2018-19	1.0033	1.0367	1.0410	n/a	316,863	
2019-20	1.0024	1.0385	1.0410	n/a	329,852	
2020-21	0.9958	1.0373		n/a	340,718	
2021-22	0.9824	1.0573		n/a	353,901	
2021-22	Proposition 4 Limitation				353,901	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				<u>1.0755</u>	
	2022-23	Proposition 4 Limitation				\$381,686
2022-23	Proceeds of Taxes					<u>-\$23,584</u>
Proceeds Less than Limitation by:						<u>\$358,102</u>

2022-23  
Appropriation Limitation Document

**COUNTY SERVICE AREA NO. 1-C (FUND 2500003000)**

	Population	C.P.I.	Non- Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	183,760	
2017-18	1.0059	1.0369	1.0409	n/a	191,665	
2018-19	1.0033	1.0367	1.0410	n/a	199,355	
2019-20	1.0024	1.0385	1.0410	n/a	207,527	
2020-21	0.9958	1.0373		n/a	214,364	
2021-22	0.9824	1.0573		n/a	222,658	
2021-22	Proposition 4 Limitation				222,658	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				<u>1.0755</u>	
	2022-23	Proposition 4 Limitation				\$240,139
2022-23	Proceeds of Taxes					<u>-\$11,242</u>
	Proceeds Less than Limitation by:					<u>\$228,897</u>

2022-23  
Appropriation Limitation Document

**COUNTY SERVICE AREA NO. 7-A (FUND 2500500000)**

	Population	C.P.I.	Non-Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	633,620	
2017-18	1.0059	1.0369	1.0409	n/a	660,877	
2018-19	1.0033	1.0367	1.0410	n/a	687,392	
2019-20	1.0024	1.0385	1.0410	n/a	715,570	
2020-21	0.9958	1.0373		n/a	739,143	
2021-22	0.9824	1.0573		n/a	767,742	
2021-22	Proposition 4 Limitation				767,742	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				1.0755	
	2022-23	Proposition 4 Limitation				\$828,018
2022-23	Proceeds of Taxes				\$257,887	
	Service Charges		\$502,546			
	Less:					
	Cost "Reasonably Borne"		-\$502,546	*	\$0	
	2022-23	Net Proceeds				-\$257,887
Proceeds Less than Limitation by:						\$570,131

\* At least \$502,546

2022-23  
Appropriation Limitation Document

**COUNTY SERVICE AREA NO. 7-B (FUND 1501000000)**

	Population	C.P.I.	Non-Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	145,332	
2017-18	1.0059	1.0369	1.0409	n/a	151,584	
2018-19	1.0033	1.0367	1.0410	n/a	157,665	
2019-20	1.0024	1.0385	1.0410	n/a	164,128	
2020-21	0.9958	1.0373		n/a	169,535	
2021-22	0.9824	1.0573		n/a	176,095	
2021-22	Proposition 4 Limitation				176,095	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				1.0755	
	2022-23	Proposition 4 Limitation				\$189,920
2022-23	Proceeds of Taxes					-\$41,435
	Proceeds Less than Limitation by:					\$148,485

2022-23  
 Appropriation Limitation Document  
 Part II  
**COUNTY SERVICE AREA NO. 10 (FUND 1502000000)**

	Population	C.P.I.	Non- Residential Construction	Prop 111	Original Method
2016-17	1.0060	1.0537	1.0491	n/a	1,122,200
2017-18	1.0059	1.0369	1.0409	n/a	1,170,475
2018-19	1.0033	1.0367	1.0410	n/a	1,217,436
2019-20	1.0024	1.0385	1.0410	n/a	1,267,341
2020-21	0.9958	1.0373		n/a	1,309,092
2021-22	0.9824	1.0573		n/a	1,359,742
2021-22	Proposition 4 Limitation				1,359,742
2022-23	Population Factor				1.0028
2022-23	Per Capita Personal Income Factor				<u>1.0755</u>

	2022-23	Proposition 4 Limitation	\$1,466,498
2022-23	Proceeds of Taxes		<u>-\$298,030</u>
	Proceeds Less than Limitation by:		<u>\$1,168,468</u>

2022-23  
Appropriation Limitation Document

**COUNTY SERVICE AREA NO. 10-A (FUND 2501500000)**

	Population	C.P.I.	Non-Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	320,315	
2017-18	1.0059	1.0369	1.0409	n/a	334,095	
2018-19	1.0033	1.0367	1.0410	n/a	347,499	
2019-20	1.0024	1.0385	1.0410	n/a	361,744	
2020-21	0.9958	1.0373		n/a	373,661	
2021-22	0.9824	1.0573		n/a	388,118	
2021-22	Proposition 4 Limitation				388,118	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				1.0755	
	2022-23	Proposition 4 Limitation				\$418,590
2022-23	Proceeds of Taxes				\$89,645	
	Service Charges		\$981,018			
	Less:					
	Cost "Reasonably Borne"		-\$981,018	*	\$0	
	2022-23	Net Proceeds				-\$89,645
Proceeds Less than Limitation by:						\$328,945

\* At least \$981,018



2022-23  
Appropriation Limitation Document

**COUNTY SERVICE AREA NO. 16 (FUND 1502500000)**

	Population	C.P.I.	Non- Residential Construction	Prop 111	Original Method	
2016-17	1.0060	1.0537	1.0491	n/a	76,181	
2017-18	1.0059	1.0369	1.0409	n/a	79,458	
2018-19	1.0033	1.0367	1.0410	n/a	82,646	
2019-20	1.0024	1.0385	1.0410	n/a	86,034	
2020-21	0.9958	1.0373		n/a	85,369	
2020-21	0.9824	1.0573		n/a	89,363	
2021-22	Proposition 4 Limitation				89,363	
2022-23	Population Factor				1.0028	
2022-23	Per Capita Personal Income Factor				<u>1.0755</u>	
	2022-23	Proposition 4 Limitation				\$96,379
2022-23	Proceeds of Taxes					<u>-\$45,353</u>
Proceeds Less than Limitation by:						<u>\$51,026</u>