



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, 2024. 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: No exceptions were noted as a result of our procedures.

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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
August 20, 2024



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

| | | | |
|---|--|--|----------------------|
| (1) DEPARTMENT Auditor-Controller-Treasurer- Tax Collector | (2) MEETING DATE 6/20/2023 | (3) CONTACT/PHONE Sarah Kidd/805-781-1127 Mark Maier/805-781-4267 | |
| (4) SUBJECT Submittal of a resolution to accept the FY 2023-2024 Appropriation Limitation calculation for the County of San Luis Obispo, as required by the Gann Amendment to the California State Constitution. | | | |
| (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 2023-2024. | | | |
| (6) FUNDING SOURCE(S) N/A | (7) CURRENT YEAR FINANCIAL IMPACT \$0.00 | (8) ANNUAL FINANCIAL IMPACT \$0.00 | (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 <u>6/21/2022</u> | |
| (17) ADMINISTRATIVE OFFICE REVIEW Zachary A. Lute | | | |
| (18) SUPERVISOR DISTRICT(S) | | | |



COUNTY OF SAN LUIS OBISPO

TO: Board of Supervisors

FROM: James W. Hamilton, CPA, Auditor - Controller - Treasurer - Tax Collector

DATE: 6/20/2023

SUBJECT: Submittal of a resolution to accept the FY 2023-2024 Appropriation Limitation calculation for the County of San Luis Obispo, as required by the Gann Amendment to the California State Constitution.

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 2023-2024.

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 2023-2024 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 2023-24, staff calculates the County of San Luis Obispo's population factor (0.9950), and California's per capita personal income factor (1.0444), using the State Department of Finance's Price and Population Letter. The Appropriation limit for the County of San Luis Obispo for FY 2023-24 is \$727.1 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 2023-24 Recommended Budget is well within the County's appropriation limit using the Per Capita Personal Income and Population Change indexes. The Adjusted FY 2023-24 proceeds of taxes in the Recommended budget is \$299.7 million. The current "cushion" between the FY 2023-24 proposed proceeds of

taxes and the calculated FY 2023-24 limitation is \$427.4 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. County of San Luis Obispo Article XIII-B (Proposition 4) Appropriation Limitation Document, FY 2023-24, Part I
2. County of San Luis Obispo Board Governed Special Districts Article XIII-B (Proposition 4) Appropriation Limitation Document, FY 2023-24, Part II
3. Resolution accepting the FY 2023-24 Appropriations Limitations Documents

COUNTY OF SAN LUIS OBISPO

ARTICLE XIII-B

(PROPOSITION 4)

APPROPRIATION LIMITATION DOCUMENT

FISCAL YEAR 2023-2024

PART I

COUNTY OF SAN LUIS OBISPO
ARTICLE XIII-B
DETERMINATION OF APPROPRIATION LIMITATION
STATEMENT OF COUNTY'S LIMITATION FOR FISCAL YEAR 2023-2024

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 2023-2024 is \$727,087,229. It has also been determined that of the County of San Luis Obispo's 2023-2024 proposed budgeted appropriations (\$838,753,620), \$299,729,705 is subject to the limitation, and \$427,357,524 is under the limitation. The calculation of the 2023-2024 appropriation limit is set forth below:

| | |
|---|--------------------|
| 2022-2023 Limitation | \$755,333,603 |
| Correction to Prior Year Population Factor | 4,241,745 |
| State Subvention Adjustment for FY 2021-2022 | (59,900,000) |
| Adjusted Prior Year Limitation | <u>699,675,348</u> |
| 2023-2024 Population Factor | X 0.9950 |
| 2023-2024 Per Capita Personal Income Factor | X 1.0444 |
| 2023-2024 Appropriation Limit | <u>727,087,229</u> |
| 2023-2024 Proceeds of Taxes \$306,765,422 | |
| Adjustments for Federally Mandated Costs | |
| 1. Social Security Tax Distribution (\$7,035,717) | |
| Adjusted 2023-2024 Proceeds of Taxes | <u>299,729,705</u> |
| Amount Under Limitation | \$427,357,524 |

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 2023-2024 fiscal year are subject to this limitation.

2023-2024 PROPOSED BUDGETED REVENUES

| Revenue Source | Proceeds of Taxes | Non-proceeds |
|--|-------------------|-------------------|
| Current Property Tax | \$178,764,031 | \$0 |
| Other Taxes | 89,917,712 | 0 |
| Licenses, Permits, and Franchises | 0 | 16,241,426 |
| Fines, Forfeits, and Penalties | 0 | 4,369,539 |
| Revenue from Use of Money and Property | 3,223,449 | 4,973,650 |
| Aid from Other Governmental Agencies | 31,884,177 | 323,313,189 |
| Charges for Current Services | 2,650,282 | 31,940,476 |
| Other Revenue | 325,771 | 40,304,689 |
| Other Financing Sources | 0 | 42,591,649 |
| Total | (1) \$306,765,422 | (1) \$463,734,618 |
| (1) Total County Budgeted Revenues = \$770,500,040 | | |

APPROPRIATION LIMITATION
ADJUSTMENTS 2023-2024

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.

2023-2024 Estimated social security contributions
funded by proceeds of taxes \$7,035,717

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

APPROPRIATION LIMITATION DOCUMENT
FISCAL YEAR 2023-24

PART II

Summary - Part II
2023-24
Proposition 4 Limitations - San Luis Obispo County Board Governed Special Districts

** Per 2023-24 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 | 89,610 | 433 | 3,453 | 0 | 93,496 | 0 | 93,496 | 635,687 | 542,191 | |
| 1301000000 | FCZ 1-A | 20,264 | 99 | 845 | 16,800 | 38,008 | 0 | 38,008 | 117,920 | 79,912 | |
| 2503500000 | CSA 23 | 32,718 | 159 | 830 | 0 | 33,707 | 0 | 33,707 | 143,866 | 110,159 | |
| 2500001000 | CSA 1-A | 47,603 | 231 | 323 | 0 | 48,157 | 0 | 48,157 | 339,676 | 291,519 | |
| 2500002000 | CSA 1-B | 24,936 | 121 | 2,000 | 0 | 27,057 | 0 | 27,057 | 396,640 | 369,583 | |
| 2500003000 | CSA 1-C | 11,623 | 57 | 800 | 0 | 12,480 | 0 | 12,480 | 249,547 | 237,067 | |
| 2500500000 | CSA 7-A | 296,591 | 1,445 | 1,792 | 0 | 299,828 | 0 | 299,828 | 860,459 | 560,631 | |
| 1501000000 | CSA 7-B | 43,769 | 213 | 2,525 | 0 | 46,507 | 0 | 46,507 | 197,361 | 150,854 | |
| 1502000000 | CSA 10 | 316,380 | 1,543 | 17,810 | 0 | 335,733 | 0 | 335,733 | 1,523,952 | 1,188,219 | |
| 2501500000 | CSA 10-A | 97,248 | 474 | 776 | 0 | 98,498 | 0 | 98,498 | 434,989 | 336,492 | |
| 1502500000 | CSA 16 | 49,390 | 241 | 2,073 | 0 | 51,704 | 0 | 51,704 | 100,155 | 48,451 | |

* INTEREST EARNED FROM PROCEEDS OF TAXES

2023-24
Appropriation Limitation Document

FLOOD CONTROL ZONE 1 (FUND 1300500000)

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|-----------------------------------|-----------------------------------|--------------------------|---------------------------------|----------|--------------------|-----------|
| 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 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 611,721 | |
| 2022-23 | Proposition 4 Limitation | | | | 611,721 | |
| 2023-24 | Population Factor | | | | 0.9950 | |
| 2023-24 | Per Capita Personal Income Factor | | | | 1.0444 | |
| | 2023-24 | Proposition 4 Limitation | | | | \$635,687 |
| 2023-24 | Proceeds of Taxes | | | | \$93,496 | |
| | Service Charges | | \$587,017 | | | |
| | Less: | | | | | |
| | Cost "Reasonably Borne" | | -\$587,017 | * | \$0 | |
| | 2023-24 | Net Proceeds | | | | -\$93,496 |
| Proceeds Less than Limitation by: | | | | | | \$542,191 |

* At least \$587,017

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2023-24
Appropriation Limitation Document

FLOOD CONTROL ZONE 1-A (FUND 1301000000)

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | | |
|-----------------------------------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|-----------------|------------------|
| 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 | | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 113,474 | | |
| 2022-23 | Proposition 4 Limitation | | | | | 113,474 | |
| 2023-24 | Population Factor | | | | | 0.9950 | |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> | |
| | 2023-24 | Proposition 4 Limitation | | | | | \$117,920 |
| 2023-24 | Proceeds of Taxes | | | | | \$38,008 | |
| | Service Charges | | \$2,110 | | | | |
| | Less: | | | | | | |
| | Cost "Reasonably Borne" | | <u>-\$2,110</u> | * | | <u>\$0</u> | |
| | 2023-24 | Net Proceeds | | | | | <u>-\$38,008</u> |
| Proceeds Less than Limitation by: | | | | | | <u>\$79,912</u> | |

* At least \$2,110

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2023-24
Appropriation Limitation Document

COUNTY SERVICE AREA NO. 23 (FUND 2503500000)

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|---------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|------------------|
| 2017-18 | 1.0059 | 1.0369 | 1.0409 | n/a | 110,497 | |
| 2018-19 | 1.0033 | 1.0367 | 1.0410 | n/a | 114,930 | |
| 2019-20 | 1.0024 | 1.0385 | 1.0410 | n/a | 119,641 | |
| 2020-21 | 0.9958 | 1.0373 | | n/a | 123,583 | |
| 2021-22 | 0.9824 | 1.0573 | | n/a | 128,364 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 138,443 | |
| 2022-23 | Proposition 4 Limitation | | | | | 138,443 |
| 2023-24 | Population Factor | | | | | 0.9950 |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> |
| | 2023-24 | Proposition 4 Limitation | | | | \$143,866 |
| 2023-24 | Proceeds of Taxes | | | | | <u>-\$33,707</u> |
| | Proceeds Less than Limitation by: | | | | | <u>\$110,159</u> |

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2023-24
Appropriation Limitation Document

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

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | | |
|-----------------------------------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|------------------|------------------|
| 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 | | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 326,870 | | |
| 2022-23 | Proposition 4 Limitation | | | | | 326,870 | |
| 2023-24 | Population Factor | | | | | 0.9950 | |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> | |
| | 2023-24 | Proposition 4 Limitation | | | | | \$339,676 |
| 2023-24 | Proceeds of Taxes | | | | | \$48,157 | |
| | Service Charges | | \$208,959 | | | | |
| | Less: | | | | | | |
| | Cost "Reasonably Borne" | | <u>-\$208,959</u> * | | | <u>\$0</u> | |
| | 2023-24 | Net Proceeds | | | | | <u>-\$48,157</u> |
| Proceeds Less than Limitation by: | | | | | | <u>\$291,519</u> | |
| * At least | \$208,959 | | | | | | |

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2023-24
Appropriation Limitation Document

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

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|-----------------------------------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|------------------|
| 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 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 381,686 | |
| 2022-23 | Proposition 4 Limitation | | | | | 381,686 |
| 2023-24 | Population Factor | | | | | 0.9950 |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> |
| | 2023-24 | Proposition 4 Limitation | | | | \$396,640 |
| 2023-24 | Proceeds of Taxes | | | | | <u>-\$27,057</u> |
| Proceeds Less than Limitation by: | | | | | | <u>\$369,583</u> |

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2023-24
Appropriation Limitation Document

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

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|---------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|------------------|
| 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 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 240,139 | |
| 2022-23 | Proposition 4 Limitation | | | | | 240,139 |
| 2023-24 | Population Factor | | | | | 0.9950 |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> |
| | 2023-24 | Proposition 4 Limitation | | | | \$249,547 |
| 2023-24 | Proceeds of Taxes | | | | | <u>-\$12,480</u> |
| | Proceeds Less than Limitation by: | | | | | <u>\$237,067</u> |

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2023-24
Appropriation Limitation Document

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

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | | |
|---------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|---------------|-------------------|
| 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 | | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 828,018 | | |
| 2022-23 | Proposition 4 Limitation | | | | | 828,018 | |
| 2023-24 | Population Factor | | | | | 0.9950 | |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> | |
| | 2023-24 | Proposition 4 Limitation | | | | | \$860,459 |
| 2023-24 | Proceeds of Taxes | | | | | \$299,828 | |
| | Service Charges | | \$518,412 | | | | |
| | Less: | | | | | | |
| | Cost "Reasonably Borne" | | <u>-\$518,412</u> * | | | <u>\$0</u> | |
| | 2023-24 | Net Proceeds | | | | | <u>-\$299,828</u> |
| | Proceeds Less than Limitation by: | | | | | | <u>\$560,631</u> |

* At least \$518,412

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2023-24
Appropriation Limitation Document

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

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|---------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|------------------|
| 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 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 189,920 | |
| 2022-23 | Proposition 4 Limitation | | | | | 189,920 |
| 2023-24 | Population Factor | | | | | 0.9950 |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> |
| | 2023-24 | Proposition 4 Limitation | | | | \$197,361 |
| 2023-24 | Proceeds of Taxes | | | | | <u>-\$46,507</u> |
| | Proceeds Less than Limitation by: | | | | | <u>\$150,854</u> |

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2023-24
Appropriation Limitation Document
Part II
COUNTY SERVICE AREA NO. 10 (FUND 1502000000)

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|---------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|--------------------|
| 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 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 1,466,498 | |
| 2022-23 | Proposition 4 Limitation | | | | | 1,466,498 |
| 2023-24 | Population Factor | | | | | 0.9950 |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> |
| | 2023-24 | Proposition 4 Limitation | | | | \$1,523,952 |
| 2023-24 | Proceeds of Taxes | | | | | <u>-\$335,733</u> |
| | Proceeds Less than Limitation by: | | | | | <u>\$1,188,219</u> |

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2023-24
Appropriation Limitation Document

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

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|---------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|------------------|
| 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 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 418,590 | |
| 2022-23 | Proposition 4 Limitation | | | | 418,590 | |
| 2023-24 | Population Factor | | | | 0.9950 | |
| 2023-24 | Per Capita Personal Income Factor | | | | <u>1.0444</u> | |
| | 2023-24 | Proposition 4 Limitation | | | | \$434,989 |
| 2023-24 | Proceeds of Taxes | | | | \$98,498 | |
| | Service Charges | | \$1,040,847 | | | |
| | Less: | | | | | |
| | Cost "Reasonably Borne" | | <u>-\$1,040,847</u> | * | <u>\$0</u> | |
| | 2023-24 | Net Proceeds | | | | <u>-\$98,498</u> |
| | Proceeds Less than Limitation by: | | | | | <u>\$336,492</u> |

* At least \$1,040,847

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2023-24
Appropriation Limitation Document

COUNTY SERVICE AREA NO. 16 (FUND 1502500000)

| | Population | C.P.I. | Non-Residential Construction | Prop 111 | Original Method | |
|---------|-----------------------------------|--------------------------|------------------------------|----------|-----------------|------------------|
| 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 | |
| 2021-22 | 0.9824 | 1.0573 | | n/a | 89,363 | |
| 2022-23 | 1.0028 | 1.0755 | | n/a | 96,379 | |
| 2022-23 | Proposition 4 Limitation | | | | | 96,379 |
| 2023-24 | Population Factor | | | | | 0.9950 |
| 2023-24 | Per Capita Personal Income Factor | | | | | <u>1.0444</u> |
| | 2023-24 | Proposition 4 Limitation | | | | \$100,155 |
| 2023-24 | Proceeds of Taxes | | | | | <u>-\$51,704</u> |
| | Proceeds Less than Limitation by: | | | | | <u>\$48,451</u> |

IN THE BOARD OF SUPERVISORS

COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA

20th day of June, 2023

PRESENT: Supervisors

ABSENT:

RESOLUTION NO. _____

**RESOLUTION ESTABLISHING THE APPROPRIATION LIMIT
FOR FISCAL YEAR 2023-2024 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 San Luis Obispo County's Appropriation Limit for Fiscal Year 2023-2024; and

WHEREAS, in accordance with Government Code sections 7900 et. seq., the Department of Public Works has calculated the 2023-2024 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, the documentation used in the determination of the appropriation limits has been available to the public since June 2, 2023 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 2023-2024 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 2023-2024, attached hereto as Attachment 1 and incorporated herein by this reference.
2. That the Appropriation Limits for Fiscal Year 2023-2024 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 2023-2024, attached hereto as Attachment 2 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.

Chairperson of the Board of Supervisors

ATTEST:

County 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 7, 2023