



# COUNTY OF HUMBOLDT

## Legislation Details (With Text)

**File #:** 22-1522      **Version:** 1      **Name:**  
**Type:** Resolution      **Status:** Passed  
**File created:** 11/3/2022      **In control:** County Administrative Office  
**On agenda:** 11/29/2022      **Final action:** 11/29/2022  
**Title:** Adopt Appropriations Limits for Special Districts Governed by the Humboldt County Board of Supervisors for Fiscal Years 2019-20, 2020-21, 2021-22 and 2022-23

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Staff Report, 2. FY 2019-20 Resolution, 3. FY 2020-21 Resolution, 4. FY 2021-22 Resolution, 5. FY 2022-23 Resolution, 6. Exhibit A Special District Ganns Limits, 7. FY 19-20 Ganns Limit Calculations.pdf, 8. FY 20-21 Ganns Limit Calculations.pdf, 9. FY 21-22 Ganns Limit Calculations.pdf, 10. FY 22-23 Ganns Limit Calculations.pdf, 11. Resolution 22-146.pdf, 12. Resolution 22-147.pdf, 13. Resolution 22-144.pdf, 14. Resolution 22-145.pdf

Date	Ver.	Action By	Action	Result
11/29/2022	1	Board of Supervisors	approved	Pass

**To:** Board of Supervisors

**From:** County Administrative Office

**Agenda Section:** Consent

**SUBJECT:**

Adopt Appropriations Limits for Special Districts Governed by the Humboldt County Board of Supervisors for Fiscal Years 2019-20, 2020-21, 2021-22 and 2022-23

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the attached resolution establishing the Fiscal Year (FY) 2019-20 Appropriations Limits for Special Districts Governed by the Humboldt County Board of Supervisors in accordance with Article XIII B of the California Constitution and Division 9 of Title 1 of the California Government Code; and
2. Approve the attached resolution establishing the FY 2020-21 Appropriations Limits for Special Districts Governed by the Humboldt County Board of Supervisors in accordance with Article XIII B of the California Constitution and Division 9 of Title 1 of the California Government Code; and
3. Approve the attached resolution establishing the FY 2021-22 Appropriations Limits for Special Districts Governed by the Humboldt County Board of Supervisors in accordance with Article XIII B of the California Constitution and Division 9 of Title 1 of the California Government

Code; and

4. Approve the attached resolution establishing the FY 2022-23 Appropriations Limits for Special Districts Governed by the Humboldt County Board of Supervisors in accordance with Article XIII B of the California Constitution and Division 9 of Title 1 of the California Government Code.

**SOURCE OF FUNDING:**

Fortuna Fire Fund (2050), Loleta Fire Fund (2080), Whitethorn Fire Fund (2150), Garberville Lighting Fund (2410), Hydesville Lighting Fund (2420), Loleta Lighting Fund (2430), Rohnerville Lighting (2440), Weott Maintenance & Lighting Fund (2460), Redcrest Lighting Fund (2470), Myers Flat Lighting Fund (2480), Pacific Manor Street Lighting Maintenance Fund (2490), Humboldt County Flood (2840), and Janes Creek Drainage Fund (2860)

**DISCUSSION:**

Each year, the governing body of the state and each local government entity, including special districts, must establish and are subject to an Appropriations Limit. The appropriations limit for any year is the appropriations limit from the previous fiscal year increased by inflation and population changes.

**History of Appropriations Limit (Gann’s Limit)**

The appropriations limit was approved by California voters in November 1979 as Proposition 4 (the Gann Initiative) and added to the California State Constitution as Article XIII B. In 1980, the State Legislature added Division 9 (commencing with Section 7900) to Title I of the Government Code to implement Article XIII B. This legislation required the governing body of each local jurisdiction in California to establish an appropriations limit (also referred to as the Gann Limit) on or before June 30 of each year for the following fiscal year. The appropriations limit is based on actual appropriations during the FY 1986-87 and adjusted each year using population and inflation adjustment factors.

**Humboldt County Dependent Special Districts Appropriations Limits**

A summary of the calculated appropriations limits for dependent special districts is set forth below:

---

SPECIAL DISTRICT	FY 2019-20 LIMIT	FY 2020-21 LIMIT	FY 2021-22 LIMIT	FY 2022-23 LIMIT
Fortuna Fire Protection	1,220,061	1,265,503	1,337,832	1,438,811
Loleta Fire Protection	1,309,053	1,357,820	1,435,419	1,543,764
Whitethorn Fire Protection	72,543	75,245	79,545	85,544
Garberville Lighting	92,194	95,623	101,093	108,721
Hydesville Lighting	27,593	28,626	30,262	32,544
Loleta Lighting	66,564	69,044	72,990	78,491
Rohnerville Lighting	20,553	21,319	22,537	24,231
Weott St. Maint. Lighting	52,984	54,953	58,099	62,481
Redcrest Street Lighting	12,673	13,150	13,902	14,951
Myers Flat Lighting Maint	39,973	41,462	43,832	47,141
Humboldt County Flood	68,265	70,803	74,855	80,501
Pacific Manor St. Lighting	11,170	11,585	12,243	13,171
Janes Creek Storm Drainage	131,269	136,159	143,940	154,801

Revenues subject to the appropriations limits are:

- All taxes levied by or for a public agency
- Any revenue received from regulator licenses, user charges, and user fees only to the extent that the proceeds exceed the cost of providing the regulation, product or service
- State subventions for general purposes
- Any interest earned from the investment of tax proceeds

The total annual appropriations subject to the limit for FY 2022-23 are set forth below:

SPECIAL DISTRICT	FY 2022-23 APPROPRIATIONS SUBJECT TO THE LIMIT
Fortuna Fire Protection	\$ 1,070,048
Loleta Fire Protection	\$ 89,751
Whitethorn Fire Protection	\$ 52,899
Garberville Lighting	\$ 12,751
Hydesville Lighting	\$ 4,769
Loleta Lighting	\$ 9,789
Rohnerville Lighting	\$ 9,170
Weott St. Maint. Lighting	\$ 13,706
Redcrest Street Lighting	\$ 2,228
Myers Flat Lighting Maint	\$ 3,003
Humboldt County Flood	\$ 10,966
Pacific Manor St. Lighting	\$ 1,703
Janes Creek Storm Drainage	\$ 12,505

**Procedural Requirements**

Government Code § 7910 requires that 15 days prior to adopting its annual appropriations limit, a local government make available to the public the documentation used to determine the appropriations limits. The Clerk of the Board published the notice in the New Times Standard on Nov. 13, 2022, and the calculation documentation was available as of Nov. 14, 2022. That same code section sets forth the requirements and time limit for contesting the adopted appropriations limits. A judicial action to attack, review, set aside, void or annul the action of the government must be commenced within 45 days of the resolution effective date. As the documentation supports the recommended appropriations limits, has been available for the requisite public inspection period and adequate public notice of the location for inspection has been given, the Board of Supervisors may adopt the attached resolutions.

**County Status of Appropriations Limits**

The appropriations limits and the total annual appropriations subject to the limit are required information by the California State Controller for both the Annual Financial Transactions Report and the Annual Adopted Budget. Like adoption of the annual appropriations limit for the county budget, until this year appropriations limits for the dependent special districts had not been adopted by the county since December of 2018 for the FY 2018-19.

In order to provide better assurance that the appropriations limits will be established timely going forward, appropriations limits for dependent special districts will be incorporated into the process of your Board’s adoption of the Proposed Budget FY 2023-24, and for years thereafter.

**FINANCIAL IMPACT:**

There is no direct financial impact of establishing the appropriations limits or the total annual

appropriations subject to the limit for dependent special districts because the districts' budgets have been and will likely continue to be well below the appropriations limits.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by facilitating the establishment of local revenue sources to address local needs.

OTHER AGENCY INVOLVEMENT:

Local Special District Boards  
California State Controller's  
Office State of California

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board may choose not to approve staff's recommendation to adopt the resolutions establishing the Appropriations Limits for FY 2019-20, FY 2020 -21, FY 2021-22 and FY 2022-23 and total annual appropriations subject to the limit for FY 2022-23; however, this is not recommended as the Appropriations Limits are very much delinquent. Further, the Appropriations Limit calculation builds on each prior year, so without adopting the delinquent Appropriations Limits, the County would be unable to establish future Appropriations Limits.

ATTACHMENTS:

1. FY 2019-20 Appropriation Resolution
2. FY 2020-21 Appropriation Resolution
3. FY 2021-22 Appropriation Resolution
4. FY 2022-23 Appropriation Resolution
5. Exhibit A Special District Summary
6. FY 2019-20 Gann Limit Calculation
7. FY 2020-21 Gann Limit Calculation
8. FY 2021-22 Gann Limit Calculation
9. FY 2022-23 Gann Limit Calculation

PREVIOUS ACTION/REFERRAL:

Board Order No.: C. 3.  
Meeting of: 12-4-2018  
File No.: 18-1487