

**MEMORANDUM**

**To:** Board of Supervisors

**From:** Cathy Saderlund  
Auditor-Controller

**Ref No.:** 18M-080

**Date:** May 1, 2018

**Subject:** County and Special Districts Prop 4 (GANN) Limits and Calculations

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As required by Government Code §7910 and in accordance with Article XIII B of the California State Constitution, I submit for your review and approval the annual calculation of the appropriations limit of County and Special Districts under your authority.

*Additional background information provided:*

*In 1979 California voters approved Proposition 4, also known as the GANN initiative. Proposition 4 added Article XIII B to the California State Constitution, which subsequently resulted in the addition of Division 9 (beginning with section 7900) to Title I of Government Code. This addition to government code requires that the governing body of a local jurisdiction establish a tax appropriation limit each year using established factors and criteria. Proposition 111 approved by voters in June 1990 amended Article XIII B and expanded the factors and criteria for limit calculations.*

*The appropriation limit becomes the maximum for which a jurisdiction may spend based on the proceeds of tax that they receive in any given fiscal year. The County and the Special Districts under your Board authority have maintained compliance with annually established limit. The limit and the subject to limit calculations are performed by the Auditor-Controller's Office and are available for review at any time.*

I respectfully request your review and approval of the Resolution Establishing 2018-2019 Appropriations Limits for the County of Lake and Special Districts Governed by the Board of Supervisors.