



**Auditor-Controller  
COUNTY OF TULARE  
AGENDA ITEM**

**BOARD OF SUPERVISORS**

- KUYLER CROCKER  
District One
- PETE VANDER POEL  
District Two
- AMY SHUKLIAN  
District Three
- EDDIE VALERO  
District Four
- DENNIS TOWNSEND  
District Five

**AGENDA DATE:** August 25, 2020

Public Hearing Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Published Notice Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Advertised Published Notice	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Meet & Confer Required	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes	<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Personnel Resolution attached	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes	<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>
CONTACT PERSON: Lori Martin    PHONE: 559-636-5211				

**SUBJECT:** Selection of a cost-of-living factor to be used in the 2020-21 Gann Appropriations Limit calculation

**REQUEST(S):**  
 That the Board of Supervisors:  
 Select the highest cost-of-living factor to be used in the 2020-21 Gann Appropriations Limit calculation from these two options.

Option 1: The change in California per capita personal income which was 3.73% for calendar year 2019.

Option 2: The percentage change in the jurisdiction’s assessed valuation attributable to local non-residential new construction which was 4.76% for 2019-20.

**SUMMARY:**  
 In November 1979, California voters passed Proposition 4 and in June 1990, Proposition 111 amended the requirements which added Article XIIIB to the State Constitution. This article established limits on proceeds of taxes on State and local (county and city) spending each fiscal year. Under Section 8 (e) of this article, the Board of Supervisors is required to select which cost-of-living factor is to be used in the County’s appropriations limit.

Since the higher cost-of-living factor would produce a more advantageous appropriations limit (4.76% vs. 3.73%), the recommendation is to select the percentage change in Tulare County’s assessed valuation attributable to local non-residential new construction (4.76%), as the cost-of-living factor for the Gann Appropriations Limit calculation for the fiscal year 2020-21. Upon selection of the cost-of-living factor, we will proceed with the necessary calculations to establish the

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dollar amount for the 2020-21 Appropriations Limit and thereafter submit for approval from the Board for said Limit.

**FISCAL IMPACT/FINANCING:**

Each year the approval of this appropriations limit is necessary for the County to set their budget limits.

**LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

Links to the organizational performance section of the Strategic Business Plan by providing for the stability of County Operations.

**ADMINISTRATIVE SIGN-OFF:**



\_\_\_\_\_  
Cass Cook, CFIP  
Auditor-Controller

cc: County Administrative Office

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF SELECTION OF A )  
COST-OF-LIVING FACTOR TO BE USED IN ) Resolution No. \_\_\_\_\_  
THE 2020-21 GANN APPROPRIATIONS ) Agreement No. \_\_\_\_\_  
LIMIT CALCULATION )

UPON MOTION OF SUPERVISOR \_\_\_\_\_, SECONDED BY  
SUPERVISOR \_\_\_\_\_, THE FOLLOWING WAS ADOPTED BY THE  
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD \_\_\_\_\_  
\_\_\_\_\_, BY THE FOLLOWING VOTE:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

ATTEST: JASON T. BRITT  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY: \_\_\_\_\_  
Deputy Clerk

\* \* \* \* \*

Selected the highest cost-of-living factor to be used in the 2020-21 Gann Appropriations Limit calculation from these two options.

- Option 1: The change in California per capita personal income which was 3.73% for calendar year 2019.
- Option 2: The percentage change in the jurisdiction's assessed valuation attributable to local non-residential new construction which was 4.76% for 2019-20.