RECOMMENDED ACTION AND JUSTIFICATION: Adoption of this resolution by the Board of Supervisors designating the method by which the appropriation limits are to be computed for the fiscal year 2007-08 for each jurisdiction is to be the percentage change in California per capita personal income in conjunction with the annual percentage change in population of Mariposa County. The other method is the percentage change in the jurisdiction’s assessed valuation which is attributable to nonresidential new construction along with the change in population factor. Assessed valuations due to nonresidential new construction is not easily accessible from our records at this time.

BACKGROUND AND HISTORY OF BOARD ACTIONS: In November 1979, California voters passed Proposition 4, which added Article XIII B to the State Constitution. This article established limits on the appropriation of proceeds of taxes. What this essentially means is that if our tax revenues increase and exceed the appropriation limit as calculated each fiscal year then the excess revenue is to be returned to the taxpayers. In June of 1990, the voters passed Proposition 111 which updated the cost of living and population factors that counties can use in calculating the limit.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION: Article XIII B of the California Constitution specifies that appropriation limit calculations be calculated by one of the two methods above. Failure to do so would be prohibitive to the adoption of the appropriation limits resolution that is subsequent to this resolution.

Financial Impact? ( ) Yes (X) No Current FY Cost
Annual Recurring Cost: Budgeted In Current FY? ( ) Yes ( ) No ( ) Partially Funded
Amount in Budget: __________________________
Additional Funding Needed: __________________________
Source: __________________________
Internal Transfer __________________________
Unanticipated Revenue __________________________ 4/5's vote
Transfer Between Funds __________________________ 4/5's vote
Contingency __________________________ 4/5's vote
( ) General  ( ) Other __________________________

List Attachments, number pages consecutively

Resolution

CLERK’S USE ONLY:
Res. No. 08-499
Vote – Ayes: 5  Noes: ______
Absent: ______

Approved
( ) Minute Order Attached  ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.
Date: ______
Attest: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California
By: Deputy

COUNTY ADMINISTRATIVE OFFICER:
( ) Requested Action Recommended
( ) No Opinion
Comments:
____________________________
____________________________
____________________________
____________________________
CAO: __________

Revised Dec. 2002
MARIPOSA COUNTY RESOLUTION NO. 08-449

ESTABLISHING APPROPRIATION LIMITS
PURSUANT TO ARTICLE XIIIIB OF THE CALIFORNIA
CONSTITUTION (PROPOSITION 4) AND
SB 1352 (1980 Stats. Ch. 1205)

WHEREAS, pursuant to Article XIIIIB of the California State Constitution, and government Code
Section 7902 and 7910 (1980 Status. Ch. 1205) Mariposa County is required to establish the
appropriations limits for the 1980-81 fiscal year, and each year thereafter, for the County
and each Special District thereof and

WHEREAS, the Mariposa County Auditor has provided the documentation used in determination
of the appropriations limit, which documentation has been available to the public for a least
fifteen (15) days:

NOW THEREFORE, BE IT RESOLVED BY THE Board of Supervisors of Mariposa County

that the following shall constitute the appropriations limit for the years specified:

<table>
<thead>
<tr>
<th>County/Special Districts</th>
<th>Factor*</th>
<th>2006-07 Limit</th>
<th>2007-08 Limit</th>
<th>2007-08 Actual</th>
<th>Amount Under/(Over) Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td>1.05109172</td>
<td>25,306,655</td>
<td>26,599,616</td>
<td>20,863,409</td>
<td>5,736,206</td>
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<tr>
<td>Coulterville Lighting</td>
<td>1.04490196</td>
<td>15,075</td>
<td>16,537</td>
<td>13,148</td>
<td>3,409</td>
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<tr>
<td>Hornitos Lighting</td>
<td>1.04490196</td>
<td>6,588</td>
<td>7,236</td>
<td>4,108</td>
<td>3,127</td>
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<tr>
<td>Mariposa Lighting</td>
<td>1.04490196</td>
<td>78,556</td>
<td>86,277</td>
<td>50,696</td>
<td>35,581</td>
</tr>
<tr>
<td>Yosemite West Maint.</td>
<td>1.04490196</td>
<td>369,014</td>
<td>405,283</td>
<td>127,349</td>
<td>277,934</td>
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<tr>
<td>Mariposa Pines</td>
<td>1.04490196</td>
<td>48,169</td>
<td>52,994</td>
<td>31,280</td>
<td>21,623</td>
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<td>Don Pedro Sewer Zone</td>
<td>1.04490196</td>
<td>187,052</td>
<td>205,437</td>
<td>100,051</td>
<td>105,385</td>
</tr>
<tr>
<td>Mariposa Parking District</td>
<td>1.04490196</td>
<td>66,060</td>
<td>72,555</td>
<td>5,737</td>
<td>66,816</td>
</tr>
</tbody>
</table>

*This is the factoring percentage resulting from the change in the California per capita personal
income combined with the change in population on a percentage basis.
PASSED AND ADOPTED this 23rd day of September 2008 by

the Board of Supervisors of Mariposa County by the following vote:

AYES: ABORN, TURPIN, BIBBY, FRITZ, PICKARD

NOES: NONE

ABSENT: NONE

ABSTAINED: NONE

ATTEST:

Lyle Turpin, Chairperson
Board of Supervisors

Margie Williams, Clerk of the Board

APPROVED AS TO FORM

Thomas Guarino, County Counsel