RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes ___ No X)  
Adopt the attached budget resolution authorizing appropriation of funds from  
the 2% Transient Occupancy Tax Fund to the Personnel Officer, Sr. Office  
Assistant (Personnel) and Programmer/Analyst salary line items. Funds are  
also requested to be appropriated for purchased of fixed assets as necessary  
for these positions.

BACKGROUND AND HISTORY OF BOARD ACTIONS: On November 13, 1990, the Board  
amended the Employee Allocation Schedule to add the positions of Personnel  
Officer, Sr. Office Asst. and Programmer/Analyst. Funding for these  
positions in the amount of $45,281 was approved by the Board at that time  
from Unanticipated Revenues resulting from implementation of the Property  
Tax Administration Fee. Due to pending litigation on this issue, the Board  
was made aware that funding for these positions may be requested from the  
Transient Occupancy Tax Fund. Salary savings of $12,581 resulted from delay  
in filling these positions; $8,000 of which is requested for purchase of  
fixed assets to be determined after the positions are filled. This request,  
with fixed assets, is $4581 less than the original request approved by the  
Board.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
1. Adopt resolution.
2. Do not adopt and not fill positions.
3. Appropriate funds from another source.

COSTS: ( ) Not Applicable
A. Budgeted current FY $ -0-
B. Total anticipated costs $40,700
C. Required add'l funding $40,700
D. Source: ___ 2% TOT

SOURCE: (X) 4/5ths Vote Required
A. Internal transfers $______
B. Unanticipated revenues $______
C. Reserve for Contingency $______
D. Description: ___ 2% TOT
Balance in Reserve for Contingency
if approved: $______

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

Budget Resolution

CLERK'S USE ONLY:
Res. No.: 91-81
Ord. No.: ______
Vote - Ayes: ___ Noes: ___
Absent: ___ Abstained: ___
( ) Approved ( ) Denied
Minutes Order Attached

The foregoing instrument is a correct copy of the original on file in this  
office.

Date: 

ATTEST: MARGIE WILLIAMS
County of Mariposa, State of CA
By: Deputy

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:  
( ) Recommended  
( ) Not Recommended  
( ) For Policy Determination  
( ) Submitted With Comment  
( ) Returned for Further Action
Comment: 

A.O. Initials: ___

Action Form Revised 12/89
BE IT RESOLVED by the Board of Supervisors of Mariposa County, a political subdivision of the State of California, that pursuant to the provisions of the Government Code of the State of California, Sections 29120 et seq, the following APPROPRIATIONS and/or TRANSFERS within the Budget of the County of Mariposa are hereby adopted:

<table>
<thead>
<tr>
<th>Item</th>
<th>Account No.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>FROM: 2% Transient Occupancy Tax</td>
<td>010-800-1-405</td>
<td>$40,700</td>
</tr>
<tr>
<td>TO: Reserve for Contingencies</td>
<td>001-103-6-000</td>
<td>$40,700</td>
</tr>
<tr>
<td>FROM: Reserve for Contingencies</td>
<td>001-103-6-000</td>
<td>$40,700</td>
</tr>
<tr>
<td>TO: Admin., Personnel Officer</td>
<td>001-101-1-004</td>
<td>9,000</td>
</tr>
<tr>
<td>Admin., Benefits</td>
<td>001-101-1-150</td>
<td>4,200</td>
</tr>
<tr>
<td>Admin., Fixed Assets</td>
<td>001-101-4-375</td>
<td>4,000</td>
</tr>
<tr>
<td>DP, Programmer/Analyst</td>
<td>001-210-1-002</td>
<td>10,700</td>
</tr>
<tr>
<td>DP, Benefits</td>
<td>001-210-1-150</td>
<td>3,300</td>
</tr>
<tr>
<td>DP, Fixed Assets</td>
<td>001-210-4-373</td>
<td>4,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Department</th>
<th>Item</th>
<th>Account No.</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>TRANSFERS</td>
<td>(3/5ths Vote Required)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>