

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes___ No_x)

- 91-596 1. Resolution authorizing Chair to execute an agreement with the Mariposa County Schools amending prior agreements as to the cost of School Services and how those are funded;
- 2. Direction to County Auditor to release impounded funds to the County (\$109,556) and the Schools (\$46,771);
- 91-597 3. Resolution authorizing Chair to execute an agreement with the Mariposa County Schools providing for a change in the apportionment of tax dollars based upon a change in jurisdiction, effective in FY 1992-93.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

The Board of Supervisors has been discussing a 1979 Agreement (Resolution #79-101) between the County and the Schools for several years. That agreement is unclear as to its requirements; it has, however, been interpreted to require the County to apportion 1.5% of the Countywide tax rate from the County to the Schools. In consideration of an escalating \$58,000 grant (approximately one half the current apportionment amount) provided to the Schools from the County General Fund, and a forgiveness of past billings for elections and other activities, the proposed agreement provides a clear obligation for the Schools to pay the out of pocket costs of elections and other County activities performed on behalf of Schools. In addition, all current impoundments will be apportioned as a result of this action; and any and all liability resulting from past actions will be released.

Impounded amounts resulting from past actions of the Board of Supervisors and billings generated from elections will be released as a result of this action. Of the impounded \$156,327, \$109,556 is to be apportioned to the County and \$46,771 to the Schools. This action directs the Auditor to make this distribution.

A separate action with the Schools involves the change in jurisdiction of Wawona and Fish Camp. Students in those areas will be attending Madera County Schools. Madera will be receiving State "average daily attendance" funding for those students, along with their existing tax rate apportioned from Mariposa to Madera. Their existing tax rate totals approximately 11%, as compared to the Mariposa 61% rate. The difference reverts to the County.

As a condition of the Mariposa County Schools agreeing to this transfer, the Schools have asked for an agreement with the County that one half of the difference between the two tax rates will be granted to the County Schools Foundation. The balance will be County General Fund tax income. This would be a 50% split of roughly 50% of the total tax dollars in the area affected, or approximately \$150,000 each. No additional cost to the tax payers would be incurred to fund this, as it results from a redistricting of existing tax dollars.

This plan would take effect for the 1992-93 fiscal year and thereafter.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

A. Budgeted current FY _____
B. Total anticipated costs _____
C. Required Add'l funding _____
D. Source: _____

List the attachments and number
the pages consecutively:

SOURCE: () 4/5ths Vote Required

A. Internal transfers \$ _____
B. Unanticipated revenues \$ _____
C. Reserve for contingency \$ _____
D. Description: _____

Balance in Reserve for Contingencies,
if approved: \$ _____

CLERK'S USE ONLY:

Res. No.: 91-596 & 91-597

Ord. No.: _____

Vote - Ayes: 5 Noes: _____

Absent: _____ Abstained: _____

Approved () Denied

() Minute Order Attached

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

Date: _____

ATTEST: MARGIE WILLIAMS

Clerk of the Board of Supervisors
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: AW