RESOLUTION - ACTION REQUESTED 2020-569

MEETING:    September 22, 2020

TO:        The Board of Supervisors

FROM:      Luis Mercado, Auditor

RE:        Resolution Establishing Appropriation Limits for Fiscal Year 2020-21

RECOMMENDATION AND JUSTIFICATION:
Adopt a Resolution Establishing Appropriation Limits for Fiscal Year 2020-21.

Pursuant to Article XIII B of the California Constitution and Government Code Sections 7902 and 7910, Mariposa County is required to establish revenue appropriation limits each fiscal year.

In past fiscal years, appropriation limits were brought to the Board at the completion of the fiscal year to allow for an analysis to be done by the Auditor's office to ensure that actual revenue amounts received did not exceed the limit. For the 2019-20 fiscal year and forward the Appropriation Limits will be brought to the Board prior to the Budget being finalized to ensure that budgeted revenue amounts do not exceed the limit. The Auditor's office will still perform an analysis at year-end to ensure that actual revenue amounts do not exceed the limit.

The calculation of these limits and accompanying documentation were prepared by the Auditor's Office on September 11, 2020 and available for public inspection in the Auditor's Office.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors has annually established revenue appropriation limits.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
Do not adopt the Resolution. Mariposa County would not be in compliance with Government Code Sections 7902 and 7910.

ATTACHMENTS:
20-21 Resolution Establishing Appropriation Limits  (DOCX)
Resolution - Action Requested 2020-569

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]
MOVER: Marshall Long, District III Supervisor
SECONDER: Miles Menetrey, District V Supervisor
AYES: Smallcombe, Jones, Long, Cann, Menetrey
MARIPOSA COUNTY RESOLUTION NO. 2020-569

A RESOLUTION ESTABLISHING APPROPRIATION LIMITS
PURSUANT TO ARTICLE X111B OF THE CALIFORNIA
CONSTITUTION (PROPOSITION 4) AND
SB 1352 (1980 Statutes Ch. 1205)

WHEREAS, pursuant to Article XIIIB of the California State Constitution, and
Government Code Section 7902 and 7910 (1980 Statutes Ch. 1205) Mariposa County is
required to establish the appropriation 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 limits, which documentation has been available to the
public for at least fifteen (15) days.

NOW THEREFORE, BE IT RESOLVED by the Board of Supervisors of Mariposa County
that the following shall constitute the appropriations limits for the years specified:

<table>
<thead>
<tr>
<th>County/Special Districts</th>
<th>Factor*</th>
<th>2019-20 Limit</th>
<th>2020-21 Limit</th>
<th>2019-20 Actual</th>
<th>Amount Under/(Over) Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
<td>1.03771492</td>
<td>36,851,020</td>
<td>38,240,853</td>
<td>24,614,026</td>
<td>13,626,827</td>
</tr>
<tr>
<td>Coulterville Lighting</td>
<td>1.03771492</td>
<td>22,939</td>
<td>23,804</td>
<td>13,035</td>
<td>10,769</td>
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<tr>
<td>Hornitos Lighting</td>
<td>1.03771492</td>
<td>10,024</td>
<td>10,402</td>
<td>5,394</td>
<td>5,008</td>
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<tr>
<td>Mariposa Lighting</td>
<td>1.03771492</td>
<td>119,527</td>
<td>124,035</td>
<td>70,516</td>
<td>53,519</td>
</tr>
<tr>
<td>Yosemite West Maint.</td>
<td>1.03771492</td>
<td>561,478</td>
<td>582,654</td>
<td>268,530</td>
<td>314,125</td>
</tr>
<tr>
<td>Mariposa Pines</td>
<td>1.03771492</td>
<td>73,293</td>
<td>76,057</td>
<td>40,010</td>
<td>36,047</td>
</tr>
<tr>
<td>Don Pedro Sewer Zone</td>
<td>1.03771492</td>
<td>284,613</td>
<td>295,347</td>
<td>70,620</td>
<td>224,727</td>
</tr>
<tr>
<td>Mariposa Parking Dist.</td>
<td>1.03771492</td>
<td>100,515</td>
<td>104,306</td>
<td>6,665</td>
<td>97,637</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 22nd day of September 2020 by the Board of Supervisors
of Mariposa County by the following vote:

AYES: SMALLCOMBE, JONES, LONG, CANN, MENETREY
NOES: NONE
ABSENT: NONE
ABSTAINED: NONE

Kevin Cann, Chair

ATTEST: RENÉ LAROCHE, Clerk of the Board
APPROVED AS TO FORM: STEVEN W. DAHLEM, County Counsel