

**RESOLUTION NO. \_\_\_\_\_**

**BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA**

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**RESOLUTION ESTABLISHING THE APPROPRIATION LIMIT FOR THE COUNTY OF  
SAN MATEO FOR FISCAL YEAR 2023-24**

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**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, on November 6, 1979, California voters passed Proposition 4, an initiative to restrict government spending by establishing limits on the annual appropriations of local agencies; and

**WHEREAS**, Proposition 4 added Article XIII B to the California State Constitution, and the Legislature thereafter enacted Division 9 to Title I of the Government Code, which prescribes procedures to be used in implementing Article XIII B; and

**WHEREAS**, Article XIII B of the California Constitution was later amended by Proposition 111; and

**WHEREAS**, Government Code Section 7910 requires each local jurisdiction to annually establish by resolution its appropriation limit for the following fiscal year; and

**WHEREAS**, pursuant to section 8 of Article XIII B of the California Constitution and Government Code section 7902, a local jurisdiction's appropriations limit for a given fiscal year is determined by multiplying the jurisdiction's base year value, based on the appropriations limit for the prior year, by two key factors: the change in the cost of living

and the change in population for the jurisdiction as measured from the preceding year;  
and

**WHEREAS**, each year a local jurisdiction may select the higher of two methods for determining the change of cost of living factor for purposes of calculating the jurisdiction's appropriations limit: (A) the percentage change in California per capita personal income from the preceding year, as provided by the State Department of Finance ("Per Capita Personal Income Factor"); or (B) the percentage change in the local assessment roll from the preceding year for the jurisdiction due to the addition of local nonresidential new construction ("Local Assessment Roll Factor"); and

**WHEREAS**, the County of San Mateo as a local region has experienced historic economic growth in recent years, as reflected in part by record high secured roll values;  
and

**WHEREAS**, although prior to the 2019-20 fiscal year, the County of San Mateo had historically employed the Per Capita Personal Income Factor to calculate its appropriations limit, a review of local assessment data in recent years showed that the Local Assessment Roll Factor indicates a larger increase in the cost of living than the Per Capita Personal Income Factor in all but one year since and including Fiscal Year 2011-2012; and

**WHEREAS**, the Board finds that, to better reflect the increase in the cost of living experienced in the County of San Mateo as a region, it is appropriate to employ the higher of the Local Assessment Roll Factor or the Per Capita Income Factor for purposes of calculating the County's appropriations limit; and

**WHEREAS**, in view of the foregoing, this Board determines that the higher of the Local Assessment Roll Factor or Per Capita Personal Income Factor shall be employed for each fiscal year from 2011-2012 through 2022-2023 for purposes of determining the base year value used to calculate the appropriations limit for Fiscal Year 2023-2024; and

**WHEREAS**, the Board elects to employ the Local Assessment Roll Factor in calculating the appropriations limit for the 2023-24 fiscal year; and

**WHEREAS**, employing the Local Assessment Roll Factor in calculating the appropriations limit for the 2023-24 fiscal year results in an appropriation limit of \$1,735,750,257 for the County of San Mateo and certain special districts governed by the San Mateo County Board of Supervisors.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED**, by the Board of Supervisors that, utilizing the Increase in Local Assessment Roll Factor, the Appropriation Limit for the County of San Mateo and certain special districts governed by the Board of Supervisors for the 2023-24 fiscal year shall be \$1,735,750,257.

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