DEPARTMENT: Auditor

RECOMMENDED ACTION AND JUSTIFICATION:
In July 2001, the Auditor's Office requested from the Board of Supervisors approval to begin using the Teeter program to distribute property tax assessments to the Mariposa Public Utility and Lake Don Pedro Community Services Districts. This is an alternate procedure allowed under the Revenue & Taxation Code to distribute property taxes. I am pleased to report that the program has been successful. Under this method the County retains all penalties and interest generated from delinquent assessments at the time of collection. I began by posting these penalties and interest in the Tax Loss Reserve Fund to track how successful this program would be for the County. We are generating about $4,800 in penalties and interest a year in revenue. I am recommending the transfer of $25,200 to the General Fund from the Tax Loss Reserve Fund and from this point forward we will post penalties and interest from delinquent assessments directly to the revenue line in the General Fund for that purpose and budget accordingly.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board of Supervisors approved in implementation of the Teeter plan in July 2001.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
None.

Financial Impact? Yes ( ) No
Budgeted in Current FY? Yes ( ) No ( ) Partially Funded
Amount in Budget: $25,200
Additional Funding Needed: $25,200
Source:
Internal Transfer
Unanticipated Revenue
Transfer Between Funds
Contingency
( ) General ( ) Other

CLERK'S USE ONLY:
Res. No.: Ord. No.
Vote - Ayes: 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
# Budget Action Form

<table>
<thead>
<tr>
<th>FUND</th>
<th>DEP/DIV</th>
<th>ACCOUNT</th>
<th>DESCRIPTION</th>
<th>PROJECT</th>
<th>INCREASE</th>
<th>DECREASE</th>
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<tbody>
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<td>001</td>
<td>0000</td>
<td>301.05-00</td>
<td>Property Tax Penalties &amp; Interest</td>
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<td>(25,200)</td>
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<tr>
<td>001</td>
<td>0104</td>
<td>414.10-90</td>
<td>General Fund Contingency</td>
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<td>25,200</td>
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<table>
<thead>
<tr>
<th>TRANSFER BETWEEN FUNDS</th>
<th>DEBIT</th>
<th>CREDIT</th>
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</thead>
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<td>199</td>
<td></td>
<td></td>
</tr>
<tr>
<td>001</td>
<td></td>
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TOTALES 25,200 25,200

**ACTION REQUESTED:** (Check all that apply)

- Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the county budget, or in any one fund of the budget, or transferring appropriation from Contingencies.

- Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

**To appropriate delinquent assessment penalties and interest.**

**DEPT HEAD SIGNATURE**

**APPROVED BY RES NO.**

**CLERK**

**DATE**

**AUDITOR'S USE ONLY**

**DEPARTMENT**

Budget Revision Form Revised 07/2000