DEPARTMENT: Auditor

BY: Christopher Ebie
PHONE: 209-966-7606

RECOMMENDED ACTION AND JUSTIFICATION:
Approve this resolution and budget action appropriating Supplemental Property Tax Administration Fees to the General Fund. Upon my appointment in January, I discovered that the Supplemental Admin Fees for fiscal year 2004-05 had not been calculated and posted for that year. In addition, an appropriation in the 2005-06 budget for this revenue appears to have not been included. I spoke with a property tax auditor from the State Controller’s Office and was informed that it was acceptable to capture the fees from the previous year. I would like to report that supplemental property tax collections have been rather abundant the last two years. We have collected $1,042,589 so far this fiscal year. Last year we collected $650,662. The year before that was $321,174. That is a 224% increase over two years. The real estate market is beginning to soften but I will be budgeting supplemental property tax revenues to be about 70% of our collections in 2005-06, which is still good.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
None.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
If not appropriated, these fees will not be budgeted and recognized as revenue in the budget.

Financial Impact? ☑ Yes ( ) No   Current FY Cost: $ ___
Budgeted In Current FY? ( ☑ ) Yes ( ) No ( ) Partially Funded
Amount in Budget: $ 0
Additional Funding Needed: $ 81,462

Source:
Internal Transfer
Unanticipated Revenue ( ) 4/5’s vote
Transfer Between Funds ( ) 4/5’s vote
Contingency ( ) General ( ) Other

CLERK’S USE ONLY:
Res. No.: 06-220   Ord. No. ___
Vote – Ayes: 5   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: ___
## 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>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>0000</td>
<td>307.80-01</td>
<td>Supplemental Admin Fees</td>
<td></td>
<td>(81,162)</td>
<td></td>
</tr>
<tr>
<td>001</td>
<td>0104</td>
<td>414.10-90</td>
<td>General Fund Contingency</td>
<td></td>
<td></td>
<td>81,162</td>
</tr>
</tbody>
</table>

**TOTALS:** 0 0

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## Transfer Between Funds

<table>
<thead>
<tr>
<th>DEBIT</th>
<th>CREDIT</th>
</tr>
</thead>
</table>

**TOTALS:** 0 0

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**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 Supplemental Property Tax Administration Fees for 2004-05 and 2005-06.

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**DEPT HEAD SIGNATURE**

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**APPROVED BY RES NO.** 06-220

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**DATE** 6-5-06

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**CLERK**

**DATE** 6-13-06

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**AUDITOR'S USE ONLY**

**BA #**

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Budget Revision Form Revised 07/2000