

DEPARTMENT: Assessor

BY: Gary Estep

PHONE: 97-181

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes\_\_\_ No\_\_\_)

Footnote by Auditor: There is a great deal of confusion when purchasing or maintaining computers of what constitutes a fixed asset purchase. Even the Auditor's Office when auditing claims has a difficult time in determining what is a fixed asset for a computer and what is maintenance. If a department experiences a hard drive failure in one of their PC's, usually that particular hard drive is no longer made, but a new version is available that has a greater memory capacity. This would be a maintenance item, but in some definitions may be considered a fixed asset purchase because of the upgrade.

**BACKGROUND AND HISTORY OF BOARD ACTIONS:**

If a department has the funding, the Board has historically allowed such transfers.

**LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:**

Purchase has been made with available funds in equipment maintenance.

**COSTS:** ( ) Not Applicable

A. Budgeted current FY \$ \_\_\_\_\_

B. Total anticipated costs \$ \_\_\_\_\_

C. Required additional funding \$ \_\_\_\_\_

D. Internal transfers \$ \_\_\_\_\_

**SOURCE:** ( ) 4/5ths Vote Required

A. Unanticipated revenues \$ \_\_\_\_\_

B. Reserve for contingencies \$ \_\_\_\_\_

C. Source description: \_\_\_\_\_

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

**SPECIAL INSTRUCTIONS:**  
List the attachments and number the pages consecutively:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**CLERK'S USE ONLY:**

Res. No.: 92-181 Ord. No. \_\_\_\_\_

Vote - Ayes: 5 Noes: \_\_\_\_\_

Absent: \_\_\_\_\_ Abstained: \_\_\_\_\_

Approved ( ) Denied

( ) 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

**ADMINISTRATIVE OFFICER'S RECOMMENDATION:**  
This item on agenda as:

Recommended

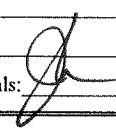
Not Recommended

For Policy Determination

Submitted with Comment

Returned for Further Action

Comment: \_\_\_\_\_

A.O. Initials: 

BUDGET ACTION FORM

FUND	DEPT/DIV	ACCOUNT	DESCRIPTION	INCREASE	DECREASE
001	0109	423 0412	Maint. of Equip		578
001	0109	423 0681		578	
001	0104	414-1090	GENERAL CONTINGENCY		
<b>TRANSFER BETWEEN FUNDS</b>					
<b>TOTALS</b>				578	578

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 appropriating Reserve for Contingencies;

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

JUSTIFICATION \_\_\_\_\_

DEPT HEAD SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

APPROVED BY RES NO. 97-181 CLERK mw DATE 5-20-97

AUDITOR'S USE ONLY  
BA #