



COUNTY OF HUMBOLDT

For the meeting of: 9/23/2025

File #: 25-1151

To: Board of Supervisors

From: County Administrative Office

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Appropriation Transfer for County Administrative Office, ADA Compliance, 3552152, in the Amount of \$81,604 for Fiscal Year (FY) 2024-25 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached appropriation transfer within the ADA Compliance budget, 3552152, in the amount of \$81,604 for FY 2024-25. (4/5 Vote Required)

STRATEGIC PLAN:

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Core Services/Other

Strategic Plan Category: 3002 - Invest in county facilities

DISCUSSION:

At the end of each fiscal year, budgeted fixed asset lines must be balanced to ensure compliance with county fiscal policies. The attached appropriation transfer for the County Administrative Office ADA Compliance budget, 3552152, in the amount of \$81,604 for FY 2024-25, is necessary to align budgeted appropriation with actual expenditures incurred during project implementation.

The Agricultural Building ADA Compliance Project No. 2024-101 was originally budgeted under object code 8959 County Building #101 - AG Shop. However, to comply with current accounting practices and to accurately reflect the nature of the work at the Agriculture Building, expenditures for this project have been moved to object code 8186 Improvements - County Owned, which is a more appropriate for this capital improvement project.

In addition, minor soft cost expenditures related to the Animal Shelter ADA Compliance Project No. 2026-101 are also posted to object code 8186 Improvements - County Owned.

Although expenditures have already posted correctly to 8186, there is currently no budget authority in that line item. This appropriation transfer will move the previously approved \$81,604 from 8959 to 8186, ensuring budget alignment prior to the close of the fiscal year. This action is administrative in nature and does not affect total project funding or require additional appropriations.

SOURCE OF FUNDING:

Amended 2020 Finance Plan

FINANCIAL IMPACT:

If approved, the attached appropriation transfer will move \$81,604 within the ADA Compliance budget, 3552152, from object code 8959 County Building #101 - AG Shop to object code 8186 Improvements - County Owned to align budgeted appropriations with actual expenditures. Both the Agricultural Building ADA Compliance Project No. 2024-101 and minor soft cost expenditures for the Animal Shelter ADA Compliance Project No. 2026-101 have posted to object code 8186. There are sufficient appropriations available, and no additional funding is being requested.

STAFFING IMPACT:

There is no staffing impact to approving this appropriation transfer.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board of Supervisors may choose not to approve the recommendation. However, this is not recommended as budgets must be within appropriation at FY 2024-25 year-end.

ATTACHMENTS:

Attachment 1 -Appropriation Transfer

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A

File No.: N/A