



COUNTY OF HUMBOLDT

For the meeting of: 5/7/2019

File #: 19-574

To: Board of Supervisors

From: Assessor

Agenda Section: Consent

SUBJECT:

Supplemental Budget for Assessor (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Adopt the following supplemental budget for the Assessor (4/5 vote required):

Revenue:	1100-113-602050 Property Tax Administration Fee	\$ 21,095
	1100-113-705200 Assessor Document Sales	\$ 13,872
		<u>\$ 34,967</u>
Expenditure:	1100-113-2117 Office Supplies	\$ 3,084
	1100-113-2118 Professional & Special Services	\$ 10,000
	1100-113-2225 Transportation Out of County	\$ 1,633
	1100-113-2317 Office Expense Equipment	\$ 12,750
	1100-113-8660 Computer Program	\$ 7,500
		<u>\$ 34,967</u>

SOURCE OF FUNDING:

Property Tax Administration Fees and Assessor Document Sales

DISCUSSION:

The Assessor's office has to date received unanticipated revenue in the amount of \$35,563 from property tax administration fees and assessor document sales. The Assessor's office requests to utilize a portion of this income (\$34,967) for Fiscal Year (FY) 2018-19 year-end expenses.

The Office Supplies allocation is for the cost of 2 Hon Brigade Open Shelf File Cabinets (\$1,521), 1 desktop scanner (\$953) and 1 Projector (\$610) that are very much needed.

The Professional & Special Services allocation is for the costs of converting existing Assessor map images to Auto CAD DWG files (\$10,000) using the lowest cost outside source. AutoCAD is a

commercial computer-aided design and drafting software application that is use for production of parcel maps for Humboldt County. Having an outside source handle the conversion is a more economical approach to getting maps into the AutoCAD DWG files. The cost and time of converting maps to AutoCAD using this outside source verses the Assessor's cadastral drafting technician is of considerable savings and time. Converting one map can take 1-2 days to complete and using an outside source at \$50 per map verses the Assessor's cadastral drafting technician with salary and benefits at \$29.60 per hour is the most cost-effective approach.

The Transportation Out of County allocation is to cover the cost of the California Counties Cooperative Audit Services Exchange Audits that are required by the state (\$1,633). The Assessor's office participates in the audit cooperative to significantly reduce out of county travel costs.

The Office Expense Equipment is for the replacement of 6 computers and 1 monitor (\$8,852) and 2 laptops (\$3,898) that are outdated.

The Computer Program allocation is to add an enhancement to our existing Megabyte software purchased two years ago that will facilitate correspondence and tracking for assessment appeals (\$7,500). The Assessor's office attempts to replace a portion of the office computer equipment and software each year to keep production at an optimum while keeping expenses to a minimum.

FINANCIAL IMPACT:

The department has the funds for this transfer within its Property Tax Administration Fees and Assessor Document Sales line items due to increased revenue and seeks to transfer those funds for use in these purchases.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by managing our resources to ensure sustainability of services .

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could elect to not approve the requested supplemental budget.

ATTACHMENTS:

Attachment 1 - Supplemental Budget FY 2018-19

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: N/A

File No.: N/A