



COUNTY OF HUMBOLDT

For the meeting of: 6/22/2021

File #: 21-798

To: Board of Supervisors

From: County Administrative Office

Agenda Section: Consent

SUBJECT:

Establish Fixed Asset Lines for Budget Unit 3552-152 ADA Compliance and Approve Appropriation Transfer (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve an appropriation transfer request establishing fixed asset lines in fiscal year (FY) 2020-21 Budget Unit 3552-152 ADA Compliance for ADA Compliance Capital Projects (Attachment 1) and authorize the County Administrative Officer and the Auditor-Controller to make any technical corrections necessary to effectuate the Board's direction (4/5 vote required).

SOURCE OF FUNDING:

ADA ISF (3552)

DISCUSSION:

Due to changes in local accounting practices capital projects were budgeted as professional and special services at adoption of the FY 2020-21 budget and are now being processed through fixed assets. Due to this change, staff is requesting your Board approve an appropriation transfer (Attachment I) to reallocate the previously approved budget for capital projects.

FINANCIAL IMPACT:

The appropriation transfer will move funds in Fund 3552, Budget Unit 152 ADA Compliance, 2118 Professional and Special Services, in the amount of \$3,487,710 to establish fixed asset lines for Capital Projects. The appropriation transfer will not increase or decrease the overall budget in FY 2020-21. There is no impact to the General Fund.

STRATEGIC FRAMEWORK:

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

OTHER AGENCY INVOLVEMENT:

File #: 21-798

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board of Supervisors may choose not to approve the recommendation; however, this is not recommended as the fixed asset category would end the fiscal year with a negative balance.

ATTACHMENTS:

Attachment 1 - Request for Budget Transfer for Budget Unit 3552-152

PREVIOUS ACTION/REFERRAL:

Board Order No.: N/A

Meeting of: 6/23/20

File No.: 20-784