



# COUNTY OF HUMBOLDT

For the meeting of: 5/21/2024

File #: 24-905

**To:** Board of Supervisors

**From:** Assessor

**Agenda Section:** Consent

**Vote Requirement:** 4/5th

**SUBJECT:**

Supplemental Budget Request for Budget Unit 1100113, Assessor for Fiscal Year (FY) 2023-24 (4/5 Vote Required)

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the attached supplemental budget for \$74,359 in the Assessor’s budget (1100113) for FY 2023-24. (4/5 Vote Required)

**STRATEGIC PLAN:**

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

Area of Focus: Workforce & Operational Excellence

Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**

The Assessor’s office has to date received unanticipated revenue in the amount of \$109,331 from property tax administration fees and Assessor Document sales. The Assessor’s office requests to utilize this income in the amount of \$74,359 for FY 2023-24 expenses. The Office Expense allocation is for the cost of purchasing 11 new desktop computers (\$17,687), office supplies (\$42,000), new binders for Assessor Map books (\$8,672) and additional travel costs and motor pool costs (\$6,000).

**SOURCE OF FUNDING:**

1100-113-602050	Property Tax Administration Fees	\$40,000
1100-113-705200	Assessor Document Sales	\$34,359

**FINANCIAL IMPACT:**

<i>Expenditures (1100, 113)</i>	<b>FY23-24</b>
<i>Budgeted Expenses</i>	<u>\$173,419</u>
<i>Additional Appropriation Requested</i>	<u>\$74,359</u>
<i>Total Expenditures</i>	<u>\$247,778</u>

*\*Projected amounts are estimates and are subject to change.*

<b>Funding Sources (1100, 113)</b>	<b>FY23-24</b>
<b>General Fund</b>	<u>\$173,419</u>
<b>Fees/General Fund</b>	<u>\$74,359</u>
<b>Total Funding Sources</b>	<u>\$247,778</u>

*\*Projected amounts are estimates and are subject to change.*

**Narrative Explanation of Financial Impact:**

The department has received additional revenue beyond what was budgeted in Fund 1100, Budget Unit 113 - Assessor within its Property Tax Administration Fees line item and Assessor Document sales. This supplemental budget seeks to utilize \$74,359 of those additional revenues for use in these purchases in FY 2023-24.

**STAFFING IMPACT:**

Narrative Explanation of Staffing Impact:

This agenda item does not have an associated staffing impact.

**OTHER AGENCY INVOLVEMENT:**

N/A

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board may choose not to approve the supplemental budget request; however, this is not recommended as it would create a negative impact on the Assessor's Office ability to meet its obligation to the public.

**ATTACHMENTS:**

1. Computer cost quote
2. Supplemental Budget

**PREVIOUS ACTION/REFERRAL:**

Meeting of: N/A

File No.: N/A