



AGENDA ITEM NO.  
**C32**

# COUNTY OF HUMBOLDT

For the meeting of: February 6, 2018

Date: January 16, 2018

To: Board of Supervisors

From: Humboldt County Treasurer-Tax Collector

Subject: Appropriation Transfer within Budget Unit 1100-114 (Revenue Recovery) from Professional Services to Fixed Assets (Requires 4/5 Vote)

**RECOMMENDATION(S):** That the Board of Supervisors approve an appropriation transfer in budget unit 1100-114 (Revenue Recovery) in the amount of \$ 25,980 from 1100-114-2118 (Professional Services) to 1100-114-8965 (Fixed Assets - Computer Software) to align with Auditor requirements for paying for an acquisition of RevQ.

**SOURCE OF FUNDING:** No additional funding is needed.

**DISCUSSION:** The RevQ upgrade was funded in the fiscal year (FY) 2016-17 budget year but was not expended due to delays with the contract agreement with Ontario Systems, the owner and vendor of the RevQ software system. The agreement could not be executed until after the start of FY 2017-18. On October 24, 2017, your Board approved the carry forward of \$30,760 to allow for the completion of this system upgrade and the acquisition of the software. Included in the contract with Ontario Systems was \$25,980 for ongoing licensing expenses. This expense was budgeted in Professional Services when in fact it should have been to Fixed Assets – Computer Software per Auditor requirements that states the acquisition of software shall be capitalized as a fixed asset and will include professional services associated to that acquisition. As such, the recommended appropriation transfer will move \$25,980 previously budgeted in Professional Services object line 2118 to Fixed Asset object line 8965.

**FINANCIAL IMPACT:** None. No additional funds are being requested.

*EOH 1/18*

Prepared by John Bartholomew *JB*

CAO Approval

REVIEW:

Auditor *MBM*

County Counsel *ca*

Personnel

Risk Manager

Other

TYPE OF ITEM:

- Consent
- Departmental
- Public Hearing
- Other

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT**

Upon motion of Supervisor *Wilson* Seconded by Supervisor *Bass*

Ayes *Bass, Fennell, Sundberg, Bohn, Wilson*

- Nays
- Abstain
- Absent

PREVIOUS ACTION/REFERRAL:

Board Order No. C-11

Meeting of: Oct. 24, 2017

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.

Dated: *2/6/18*

By: *[Signature]*  
Kathy Hayes, Clerk of the Board

OTHER AGENCY INVOLVEMENT: None.

ALTERNATIVES TO STAFF RECOMMENDATIONS: If denied then then the county would not be following the State Controller's Office manual regarding the acquisition of software.

ATTACHMENTS:

1. Appropriation Transfer

# ATTACHMENT 1

COUNTY OF HUMBOLDT  
REQUEST FOR BUDGET TRANSFER/ADJUSTMENT

# A \_\_\_\_\_

DEPARTMENT: Treasurer-Tax Collector

DEPARTMENT #: 114

POSTING DATE: \_\_\_\_\_

1.) The reason for this budget transfer request is:

_____	Transfer within expenditure/revenue category (with Auditor Approval)	Original only
_____	Transfer between expenditure/revenue category (with CAO & Auditor Approval)	Original +1
_____	Increase/decrease Intrafund Transfer account (with Board Approval)*	Original +1
_____	Transfer to or from Contingencies (with Board Approval)*	Original +1
_____	Increase/decrease budget unit appropriation (with Board approval)*	Original +1
_____	Establish/transfer funds in Fixed Assets <\$10,000 (CAO & Auditor Approval)	Original +1
<u>X</u>	Establish/transfer funds in Fixed Assets >\$10,000 (with Board Approval)*	Original +1

Transfer to Account:			Transfer from Account:		
2.)	Amount:	Number:	Name:	Number:	Name:
	\$25,980.00	1100114-8965	Fixed Assets (Softwar	1100114-2118	Professional Services

3.) In the space below, state (a) reason for transfer request, (b) reason why there are sufficient balances in affected accounts, and (c) why transfer cannot be delayed until next budget year.

a.) \_\_\_\_\_

b.) \_\_\_\_\_

c.) \_\_\_\_\_

4.) Department Authorization: \_\_\_\_\_ Date 1/16/2018 (signed) [Signature]

5.) Account balances verified by Auditor-Cont \_\_\_\_\_ Date 1/17/18 (signed) [Signature]

6.) X /Approved \_\_\_\_\_ /Not approved \_\_\_\_\_ /Recommended \_\_\_\_\_ /Not recommended

County Administrative Officer: \_\_\_\_\_ Date 1/18/18 (signed) [Signature]

INSTRUCTIONS

SEND ORIGINAL REQUEST FOR BUDGET TRANSFER DIRECTLY TO THE AUDITOR-CONTROLLER.