



COUNTY OF HUMBOLDT

AGENDA ITEM NO.  
**C3**

For the meeting of: June 5, 2018

Date: May 1, 2018  
To: Board of Supervisors  
From: Mari A Wilson, Assessor  
Subject: Supplemental Budget for Assessor (4/5 Vote Required)

RECOMMENDATION(S): That the Board of Supervisors adopts the following supplemental budget for the Assessor:

Revenue:	1100-113-602050 Property Tax Administration Fees	\$44,095
Expenditure:	1100-113-2117 Office Supplies	\$ 2,304
	1100-113-2118 Professional & Special Services	\$32,625
	1100-113-2148 Computer Software	\$ 258
	1100-113-2225 Transportation Out of County	\$ 2,913
	1100-113-2317 Office Expense Equipment	<u>\$ 5,995</u>
		<u>\$44,095</u>

SOURCE OF FUNDING: General Fund

DISCUSSION: The Assessor's office has to date received unanticipated revenue in the amount of \$47,529 primarily from property tax administration fees. The Assessor's office requests to utilize a portion of this income (\$44,095) for FY 2017-18 year-end expenses.

Prepared by Mari A Wilson CAO Approval Chris Dillinger

REVIEW: Auditor 00 County Counsel \_\_\_\_\_ 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. \_\_\_\_\_  
Meeting of: \_\_\_\_\_

and carried by those members present, the Board hereby approves the recommended action contained in this Board report.  
Dated: 6/5/18  
By: [Signature]  
Kathy Hayes, Clerk of the Board

The Office Supplies allocation is for the replacement of 3 office chairs (\$1,331) and 1 four drawer lateral file cabinet (\$973) that are unserviceable.

The Professional & Special Services is for the costs of converting existing Assessor map images to AutoCAD DWG files (\$32,625) using the lowest cost outside source. AutoCAD is a commercial computer-aided design and drafting software application that we use for the production of parcel maps for Humboldt County. Having an outside source handle the conversion is a more economic 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 best cost effective approach.

The Computer Software allocation is for 1 software license needed (\$258).

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 (\$2,913). The Assessor's office participates in the audit cooperative to significantly reduce out of county travel costs.

The Office Expense Equipment allocation is to replace 1 computer (\$1,594) and 2 bar code scanners (\$529) that are outdated, and purchase 1 laptop (\$2,022) and 2 desktop scanners (\$1,850) that are needed.

FINANCIAL IMPACT: The department has the funds for this transfer within its Property Tax Administration Fees line item due to increased revenue, and seeks to transfer those funds for use in these purchases.

OTHER AGENCY INVOLVEMENT: None.

ALTERNATIVES TO STAFF RECOMMENDATIONS: The Board could elect to not approve the requested supplemental budget.

ATTACHMENTS:

Attachment 1 – Supplemental Budget Adjustments FY 2017-18

Attachment 1

Supplemental Budget Adjustment FY 2017-18

**1100113 Assessor**

Revenue:

1100113	602050	Property Tax Administration Fees	\$ 44,095
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Expenditure:

1100113	2117	Office Supplies	\$ 2,304
1100113	2118	Professional & Special Services	\$ 32,625
1100113	2148	Computer Software	\$ 258
1100113	2225	Transportation Out of County	\$ 2,913
1100113	2317	Office Expense Equipment	<u>\$ 5,995</u>
			\$ 44,095