



## COUNTY OF HUMBOLDT

AGENDA ITEM NO.

For the meeting of: May 23, 2017

Date: May 8, 2017  
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 \$38,250

Expenditure: 1100-113-2117 Office Supplies \$12,842  
1100-113-2148 Computer Software \$ 3,112  
1100-113-2225 Transportation Out of County \$ 1,849  
1100-113-2317 Office Expense Equipment \$12,947  
1100-113-8660 Computer Program \$ 7,500

**SOURCE OF FUNDING:** General Fund

**DISCUSSION:** The Assessor's office has to date received unanticipated revenue in the amount of \$57,512 primarily from property tax administration fees. The Assessor's office requests to utilize a portion of this income (\$38,250) for FY 2016-17 year-end expenses.

Prepared by

*Mari A Wilson*

CAO Approval

*[Signature]*

REVIEW:

Auditor

County Counsel

Personnel

Risk Manager

Other

TYPE OF ITEM:

☒ Consent  
☐ Departmental  
☐ Public Hearing  
☐ Other

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT**  
Upon motion of Supervisor Seconded by Supervisor

Ayes  
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: \_\_\_\_\_

By: \_\_\_\_\_

Kathy Hayes, Clerk of the Board

The Office Supplies allocation is for the replacement of 13 unserviceable office chairs (\$5,187), 2 desktop scanners (\$1,840), 1 small laser printer (\$979), and 8 mapping file cabinets (\$4,836) that are needed.

The Computer Software allocation is for 11 software licenses needed (\$3,112).

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 (\$1,849). 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Office Expense Equipment allocation is to replace 10 computers (\$11,760) and 1 heavy-duty shredder (\$1,187) that are outdated.

The Computer Program allocation is to add a new computer program to the Megabyte system to automate the Assessor's side of assessment appeals (\$7,500). The Assessor's property tax system software requires minimal computer hardware for functionality. As advances are made to the property tax system software, it is mandatory for the computer equipment in the Assessor's office to be upgraded to maintain the use of the program. 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 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 2016-17

Attachment 1

Supplemental Budget Adjustment FY 2016-17

**1100113 Assessor**

Revenue:

1100113	602050	Property Tax Administration Fees	\$ 38,250
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Expenditure:

1100113	2117	Office Supplies	\$ 12,842
1100113	2148	Computer Software	\$ 3,112
1100113	2225	Transportation Out of County	\$ 1,849
1100113	2317	Office Expense Equipment	\$ 12,947
1100113	8660	Computer Program	<u>\$ 7,500</u>
			\$ 38,250