



# COUNTY OF HUMBOLDT

## Legislation Details (With Text)

**File #:** 23-670      **Version:** 1      **Name:**  
**Type:** Informational Report      **Status:** Passed  
**File created:** 5/11/2023      **In control:** Treasurer/Tax Collector  
**On agenda:** 6/6/2023      **Final action:** 6/6/2023  
**Title:** Revenue Recovery Fiscal Year (FY) 2021-2022 Supplemental Budget (4/5 Vote Required)  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. Staff Report, 2. Supplemental Budget FY 2021-2022

Date	Ver.	Action By	Action	Result
6/6/2023	1	Board of Supervisors	approved	Pass

**To:** Board of Supervisors  
**From:** Treasurer/Tax Collector  
**Agenda Section:** Consent

**Vote Requirement:** 4/5th

**SUBJECT:**  
Revenue Recovery Fiscal Year (FY) 2021-2022 Supplemental Budget (4/5 Vote Required)

**RECOMMENDATION(S):**  
That the Board of Supervisors:  
1. Approve the attached supplemental budget in the amount of \$33,308 for FY 2021-2022 for Treasurer Tax Collector - Revenue Recovery Division (Budget Unit 1100-114) (4/5 Vote Required)

**SOURCE OF FUNDING:**  
General Fund (1100), Offset Collections Costs (615102)

**DISCUSSION:**  
The supplemental budget request for Treasurer Tax Collector Revenue Recovery Division (1100-114) is to move revenue received over FY 2021-2022 budgeted amount in Offset Collections Costs (615102) to cover overage in salaries and wages and professional and special service. The Offset Collections Costs are revenues authorized under Penal Code 1463.007 to collect court-ordered debt for the Superior Court of Humboldt. Increased salaries costs and increased referrals to the Franchise Tax Board for collection of accounts resulted in the overage in budgeted expenses. The supplemental

budget will increase the revenue and expenditures by \$33,308.

**FINANCIAL IMPACT:**

<b>Expenditures (Fund, Budget Unit)</b>	<b>FY21-22</b>	<b>FY22-23 Projected</b>	<b>FY23-24 Projected</b>
Budgeted Expenses			
Additional Appropriation Requested	\$33,308		
<b>Total Expenditures</b>	<b>\$33,308</b>		
<b>Funding Sources (Fund, Budget Unit)</b>	<b>FY21-22 Adopted</b>	<b>FY22-23 Projected*</b>	<b>FY23-24 Projected*</b>
Fees/Other	\$33,308		
<b>Total Funding Sources</b>	<b>\$33,308</b>		

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

**Narrative Explanation of Financial Impact:**

Approval of the attached supplemental budget will supplement 1100-114 1100 salaries and wages and 2118 professional and special service. There was more revenue than anticipated in 1100-114-615102 and this will cover the additional expenses.

**STAFFING IMPACT:**

**Narrative Explanation of Staffing Impact:**

N/A

**STRATEGIC FRAMEWORK:**

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

Core Roles: N/A

New Initiatives: Manage our resources to ensure sustainability of services

Strategic Plan: N/A

**OTHER AGENCY INVOLVEMENT:**

N/A

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board can choose not to approve the attached supplemental budget. However, this is not recommended as it would leave the Revenue Recovery Division over budget in expenditures while there are sufficient revenues to cover the expense.

**ATTACHMENTS:**

Supplemental Budget FY 2021-2022

**PREVIOUS ACTION/REFERRAL:**

Board Order No.: N/A

Meeting of: N/A

File No.: N/A