



COUNTY OF HUMBOLDT

For the meeting of: 8/11/2026

File #: 26-713

To: Board of Supervisors

From: Treasurer/Tax Collector

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Fiscal Year (FY) 2025-26 Appropriations Transfer Request - Budget Unit 1100-114 Revenue Recovery and Budget Unit 1100-112 Treasurer-Tax Collector in the amount of \$3,798 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached Appropriations Transfer request transferring appropriations totaling \$3,798 from Budget Unit 1100-112 Treasurer-Tax Collector to Budget Unit 1100-114 Revenue Recovery (Attachment 1) (4/5 Vote Required).

STRATEGIC PLAN:

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

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

During FY 2025-26, Budget Unit 1100-114 Revenue Recovery incurred higher-than-anticipated Services and Supplies expenditures related to a one-time software transition, including temporary duplicate software charges during implementation and Statement of Work (SOW) costs associated with data conversion.

Budget Unit 1100-112 Treasurer-Tax Collector has sufficient available appropriations within Services and Supplies to accommodate the requested transfer. Approval of the attached Appropriations Transfer will transfer existing appropriations totaling \$3,798 from budget unit 1100-112 Treasurer-Tax Collector to budget unit 1100-114 Revenue Recovery to provide sufficient appropriations for FY 2025-26 year-end expenditures resulting from the software transition.

This request does not increase the department's overall appropriations or require additional General Fund support. It reallocates existing appropriations between budget units within the Treasurer-Tax Collector Department to accurately reflect FY 2025-26 expenditures.

SOURCE OF FUNDING:

Budget Unit 1100-112 Treasurer-Tax Collector

Budget Unit 1100-114 Revenue Recovery

FINANCIAL IMPACT:

Narrative Explanation of Financial Impact:

Approval of the Appropriations Transfer will transfer \$3,798 in existing appropriations from Budget Unit 1100-112 Treasurer-Tax Collector to Budget Unit 1100-114 Revenue Recovery. This action does not increase the department's total appropriations and does not require additional General Fund support.

OTHER AGENCY INVOLVEMENT:

County Administrative Office
Auditor-Controller

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board may choose not to approve the Appropriations Transfer request. This alternative is not recommended because sufficient appropriations are required for FY 2025-26 year-end expenditures.

ATTACHMENTS:

1. Budget Adjustment Form 112-114

PREVIOUS ACTION/REFERRAL:

Meeting of: Click or tap here to enter text.

File No.: Click or tap here to enter text. In addition to listing the file information here, utilize the "Related Files" function under the "Associations" tab when uploading into Legistar to link previous actions to this item.