



Board Agenda Item 36

DATE: June 30, 2026
TO: Board of Supervisors
SUBMITTED BY: Paul Nerland, County Administrative Officer
SUBJECT: Budget Transfer and Budget Resolution

RECOMMENDED ACTION(S):

- 1. Approve and authorize Clerk of the Board to execute Budget Transfer No. 75 transferring FY 2025-26 budgeted revenues from Account 5957 Transfers In to Account 3061 Property Tax In-Lieu of Vehicle License Fees in Org 0415 Countywide Revenues in the amount of \$3,000,000; and**
- 2. Adopt Budget Resolution decreasing FY 2025-26 appropriations for Hall of Records Improvements Org 8861 in the amount of \$3,000,000.**

The recommended action will appropriate \$3,000,000 in unanticipated revenue in Countywide Revenues General Fund Org 0415 and will decrease Transfers In from the Hall of Records Improvement Capital Project Org 8861. This item is countywide.

ALTERNATIVE ACTION(S):

If the Board does not approve the recommended actions, the FY 2025-26 budgeted amounts in Org 0415 and Org 8861 will remain unchanged.

FISCAL IMPACT:

There is no increase in Net County Cost associated with the recommended action. The recommended actions will decrease Transfers Out in Org 8861 Hall of Records Improvements and will decrease Transfers In in Org 0415 Countywide Revenues in the amount of \$3,000,000. The recommended action will also increase revenues in Account 3061 Property Tax In-Lieu of VLF to appropriate unanticipated revenue in the amount of \$3,000,000 for use in the General Fund.

DISCUSSION:

The FY 2025-26 Adopted Budget included a one-time transfer in of one-time funding to Countywide Revenues General Fund Org 0415 from the Hall of Records Improvement Capital Project Org 8861 of \$6,041,052. Of this amount, \$3,041,052 was for Animal Control Services, and the remaining \$3,000,000 was budgeted for other General Fund expenditures. However, actual Property Tax In-Lieu of Vehicle License Fees (VLF) revenues received to date in Org 0415 have exceeded budgeted revenues by \$4,007,931. The recommended action will appropriate \$3,000,000 of the unanticipated revenue for use in the General Fund. The recommended action will allow \$3,000,000 to remain available for future use in the Hall of Records Improvements Capital Project Org 8861.

REFERENCE MATERIAL:

BAI #1 September 15, 2025

ATTACHMENTS INCLUDED AND/OR ON FILE:

On file with Clerk - Budget Transfer
On file with Clerk - Budget Resolution

CAO ANALYST:

Paige Benavides