

**ATTACHMENT I**  
**FY 2025-26**  
**RECOMMENDED BUDGET ADJUSTMENTS**

<b>Fund</b>	<b>Budget</b>	<b>Acct #</b>	<b>Budget Name</b>	<b>Account Name</b>	<b>Adjustment</b>	<b>Reason</b>
<b>Supplemental Budget &amp; Appropriation Transfers</b>						
<b><u>Revenue</u></b>						
1100	205	705031	District Attorney	Transfer from DA Seized Funds	\$ (677,428)	Reduction of the District Attorney budget for Asset Forfeiture funds as a result of lack of available funds.
				Total General Fund	\$ (677,428)	
1120	275	9360	Economic Development	General Fund Contribution	\$ 50,000	Carryforward of FY 2024-25 approved Transient Occupancy Tax Contribution for Marketing Assessment as contract will be paid out in FY 2025-26.
				Total Economic Development Fund	\$ 50,000	
1500	621	710000	Library	Transfer Fund Balance	\$ (274,165)	Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
1500	621	800941	Library	Refunds	\$ (95,000)	Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
1500	621	705085	Library	Donations to Library	\$ 152,000	Humboldt Library Foundation Donation. Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
1500	621	705085	Library	Donations to Library	\$ 211,309	S.B. Bequest to the Library. Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
1500	621	705085	Library	Donations to Library	\$ 10,000	Carnegie Foundation Donation. Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
1500	621	705085	Library	Donations to Library	\$ 25,000	Gayle A. Teter Revocable Trust 2012 Donation. Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
1500	621	800870	Library	Charges for Services	\$ 10,000	MOU with Trinity County. Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
				Total Library Fund	\$ 39,144	
3232	120200	4535	American Rescue Plan Act	Federal - Disaster Relief	\$ (64,497)	Reduction of \$64,497 due to additional expenditures in the prior year on the HVAC IT Project, resulting in less remaining project expenditures than anticipated in the adopted budget.
				Total Emergency Response Fund	\$ (64,497)	

**Total Revenue    \$    (652,781)**

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<b><u>Expenditures</u></b>						
1100	181	3343	Economic Development & Promotion	Cont to Economic Development	\$ 50,000	Carryforward of FY 2024-25 approved Transient Occupancy Tax Contribution for Marketing Assessment as contract will be paid out in FY 2025-26.
1100	199	3262	Contributions-Other	Contributions-Other	\$ 3,160	Carryforward of remaining balance of FY2022-23 approved contribution to the Human Rights Commission.
1100	199	3262	Contributions-Other	Contributions-Other	\$ 4,017	Carryforward of remaining balance of FY2024-25 approved contribution to the McKinleyville Municipal Advisory Committee
1100	205	1100	District Attorney	Salaries and Wages	\$ (504,928)	Reduction of the District Attorney budget for Asset Forfeiture funds as a result of lack of available funds.
1100	205	1400	District Attorney	Extra Help	\$ (93,000)	Reduction of the District Attorney budget for Asset Forfeiture funds as a result of lack of available funds.
1100	205	1460	District Attorney	Overtime	\$ (30,000)	Reduction of the District Attorney budget for Asset Forfeiture funds as a result of lack of available funds.
1100	205	4610	District Attorney	HDSO Disability Insurance	\$ 500	Increase for unanticipated HDSO Disability Insurance Expenditures
1100	205	8533	District Attorney	Computer Software	\$ (50,000)	Reduction of the District Attorney budget for Asset Forfeiture funds as a result of lack of available funds.
1100	243	2123	Correctional Facility	Special Department Expense	\$ 14,904	Carryforward of FY2024-25 refund for Metal Bunk purchase on PO# DD8543.
1100	277	8186	Current Planning	Improvements - Cty Owned	\$ 122,364	Carryforward of the remaining FY2021-22 General Fund allocation for additional building improvements at the Clark Complex beyond the ADA requirements.
Total General Fund					\$ (482,983)	
1103	197	3229	Measure Z Contribution Other	Cont to Fire Districts	\$ 1,534,624	Carryforward of FY2023-24 and FY2024-25 fire expenditures, of which \$1,164,649 has been ordered, but not received for the Humboldt County Fire Chief's Association (HCFCA).
Total Measure Z					\$ 1,534,624	
1120	275	2118	Economic Development	Professional Services	\$ 50,000	Carryforward of FY 2024-25 approved Transient Occupancy Tax Contribution for Marketing Assessment as contract will be paid out in FY 2025-26.
Total Economic Development Fund					\$ 50,000	
1500	621	1100	Library	Salaries and Wages	\$ (60,000)	Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
1500	621	8998	Library	Building Improvements	\$ (109,542)	Reduction of Library budget due to lower than expected remaining fund balance and revenue corrections.
Total Economic Development Fund					\$ (169,542)	
3232	120200	8186	American Rescue Plan Act	Improvements - Cty-Owned	\$ (64,947)	Reduction of \$64,497 due to additional expenditures in the prior year on the HVAC IT Project, resulting in less remaining project expenditures than anticipated in the adopted budget.
Total Emergency Response Fund					\$ (64,947)	

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<b><u>Expenditures</u></b>						
3562	170	9100	Capital Projects	Transfer Fund Balance	\$ 48,049	Transfer fund balance from Fund 3562 for Finance Plan Draws placed in the incorrect fund. Weights and Measures Building to Fund 3552.
3562	170	9100	Capital Projects	Transfer Fund Balance	\$ 81,571	Transfer fund balance from Fund 3562 for Finance Plan Draws placed in the incorrect fund. FY 2024-25 Agriculture Building to Fund 3552.
3562	170	9100	Capital Projects	Transfer Fund Balance	\$ 1,010,382	Transfer fund balance from Fund 3562 for Finance Plan Draws placed in the incorrect fund. FY 2025-26 Agriculture Building to Fund 3552.
3562	170	9100	Capital Projects	Transfer Fund Balance	\$ 170,470	Transfer fund balance from Fund 3562 for Finance Plan Draws placed in the incorrect fund. 515 J Street ADA Improvements to Fund 1100.
				Total Capital Projects Fund	\$ 1,310,472	
<b>Total Expenditures</b>					<b>\$ 2,177,624</b>	