

**ATTACHMENT I  
FY 2024-25  
RECOMMENDED BUDGET ADJUSTMENTS**

<u>Fund</u>	<u>Budget</u>	<u>Acct #</u>	<u>Budget Name</u>	<u>Account Name</u>	<u>Adjustment</u>	<u>Reason</u>
<b>Supplemental Budget &amp; Appropriation Transfers Revenue</b>						
1100	103	710000	County Administrative Office	Transfer Fund Balance	\$ 75,000	Carryforward of FY2022-23 approved professional services for a potential tax measure on the November 2024 ballot
1100	199	710000	Contributions-Other	Transfer Fund Balance	\$ 3,891	Carryforward of remaining balance of FY2022-23 approved contribution to the Human Rights Commission
1100	199	710000	Contributions-Other	Transfer Fund Balance	\$ 571,714	Redevelopment dissolution General Fund contribution to Economic Development, correction in calculation for FY 2014-15 to FY 2024-25, \$240,946.57 to resolve the Headwaters EDA Setaside balance, the remainder to fund 1120.
1100	199	9138	Contributions-Other	Intrafund Activity	\$ (596,000)	Reduction of \$596,000 in contribution for the Local Housing Trust Fund as the transaction for prior year contributions was completed in FY2023-24.
1100	199	9138	Contributions-Other	Intrafund Activity	\$ (1,500,000)	Reduction of \$1,500,000 in contribution for the Local Housing Trust Fund from ARPA funds as the transaction can be completed in fund 3232.
1100	274	710000	Office of Emergency Services (OES)	Transfer Fund Balance	\$ 27,150	Carryforward from former FY2023-24 OES budget 1100221800 for professional services for development of the resiliency position
1100	277	710000	Current Planning	Transfer Fund Balance	\$ 23,600	Carryforward from FY2023-24 for the purchase of a new GIS Server
Total General Fund					\$ (1,394,645)	\$ (1,959,645)
1100	197	710000	Measure Z Contribution Other	Transfer Fund Balance	\$ 438,292	Carryforward of FY2023-24 fire expenditures, all of which has been ordered, but not received for the Humboldt County Fire Chief's Association (HCFCA).
Total General Fund - Measure Z					\$ 438,292	\$ (1,521,353)
1120	275	9360	Economic Development	General Fund Contribution	\$ 220,590	Supplement Economic Development budget for board-approved allocations from the Transient & Occupancy tax (TOT). At the time of the adopted budget, only the General Fund was supplemented. This includes \$25,000 for managing the TOT contracts, \$50,000 for professional services for a marketing assessment and \$145,590 for staff time to develop a new marketing strategy for the county's travel and tourism assets.
1120	275	9360	Economic Development	General Fund Contribution	\$ 330,767	Redevelopment dissolution General Fund contribution to Economic Development, correction in calculation for FY 2014-15 to FY 2024-25, \$240,946.57 to resolve the Headwaters EDA Setaside balance, the remainder to fund 1120.
1120	275	9360	Economic Development	General Fund Contribution	\$ 25,000	Carryforward of FY2023-24 approved professional services for the formation of the Southern Humboldt Business Improvement District
Total Economic Development Fund					\$ 576,357	
3232	120203	710000	American Rescue Plan Act	Transfer Fund Balance	\$ (596,000)	Reduction of \$596,000 in contribution for the Local Housing Trust Fund as the transaction for prior year contributions was completed in FY2023-24.
3232	120200	710000	American Rescue Plan Act	Transfer Fund Balance	\$ 45,500	Carryforward of unspent FY2023-24 ARPA funds for the Information Technology HVAC Project
Total Emergency Response Fund					\$ (550,500)	

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Total Revenue \$ (930,496)

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<b><u>Expenditures</u></b>						
1100	101	2118	Board of Supervisors	Professional Services	\$ (106,610)	Transfer appropriations for audit costs from the Board of Supervisors budget to the Auditor-Controllers budget
1100	111	2118	Auditor-Controller	Professional Services	\$ 106,610	Transfer appropriations for audit costs from the Board of Supervisors budget to the Auditor-Controllers budget
1100	103	2118	County Administrative Office	Professional Services	\$ 75,000	Carryforward of FY2022-23 approved professional services for a potential tax measure on the November 2024 ballot
1100	199	3262	Contributions-Other	Contributions-Other	\$ 3,891	Carryforward of remaining balance of FY2022-23 approved contribution to the Human Rights Commission
1100	199	6117	Contributions-Other	Contribution to Econ Dev	\$ 571,714	Redevelopment dissolution General Fund contribution to Economic Development, correction in calculation for FY 2014-15 to FY 2024-25, \$240,946.57 to resolve the Headwaters EDA Setaside balance, the remainder to fund 1120.
1100	199	6121	Contributions-Other	Contributions to Other Funds	\$ (596,000)	Reduction of \$596,000 in contribution for the Local Housing Trust Fund as the transaction for prior year contributions was completed in FY2023-24.
1100	199	6121	Contributions-Other	Contributions to Other Funds	\$ (1,500,000)	Reduction of \$1,500,000 in contribution for the Local Housing Trust Fund from ARPA funds as the transaction can be completed in fund 3232.
1100	274	2118	Office of Emergency Services (OES)	Transfer Fund Balance	\$ 27,150	Carryforward from former FY2023-24 OES budget 1100221800 for professional services for development of the resiliency position
1100	277	2148	Current Planning	Computer Software	\$ 23,600	Carryforward from FY2023-24 for the purchase of a new GIS Server
Total General Fund					\$ (1,394,645)	
1100	197	3229	Measure Z Contribution Other	Cont to Fire Districts	\$ 438,292	Carryforward of FY2023-24 fire expenditures, all of which has been ordered, but not received for the Humboldt County Fire Chief's Association (HCFCA).
Total General Fund - Measure Z					\$ 438,292	
1120	275	1475	Economic Development	Salaries Reimbursed	\$ 170,590	allocations from the Transient & Occupancy tax (TOT). At the time of the adopted budget, only the General Fund was supplemented. This includes \$25,000 for managing the TOT contracts, \$50,000 for professional services for a marketing assessment and \$145,590 for staff time to develop a new marketing strategy for the county's travel and tourism assets.
1120	275	2118	Economic Development	Professional Services	\$ 50,000	allocations from the Transient & Occupancy tax (TOT). At the time of the adopted budget, only the General Fund was supplemented. This includes \$25,000 for managing the TOT contracts, \$50,000 for professional services for a marketing assessment and \$145,590 for staff time to develop a new marketing strategy for the county's travel and tourism assets.
1120	275	2118	Economic Development	Professional Services	\$ 330,767	Redevelopment dissolution General Fund contribution to Economic Development, correction in calculation for FY 2014-15 to FY 2024-25, \$240,946.57 to resolve the Headwaters EDA Setaside balance, the remainder to fund 1120.

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1120	275	2118	Economic Development	Professional Services	\$ 25,000	Carryforward of FY2023-24 approved professional services for the formation of the Southern Humboldt Business Improvement District
				Total Economic Development Fund	\$ 576,357	
3232	120200	8186	American Rescue Plan Act	Improvements - Cty-Owned	\$ 45,500	Carryforward of unspent FY2023-24 ARPA funds for the Information Technology HVAC Project Transfer from a transfer line to professional services for the Local Housing Trust Fund from ARPA funds as the transaction can be completed in fund 3232.
3232	120200	2118	American Rescue Plan Act	Improvements - Cty-Owned	\$ 1,500,000	
3232	120203	9138	American Rescue Plan Act	Improvements - Cty-Owned	\$ (1,500,000)	Transfer from a transfer line to professional services for the Local Housing Trust Fund from ARPA funds as the transaction can be completed in fund 3232. Reduction of \$596,000 in contribution for the Local Housing Trust Fund as the transaction for prior year contributions was completed in FY2023-24.
3232	120203	9138	American Rescue Plan Act	Improvements - Cty-Owned	\$ (596,000)	
				Total Emergency Response Fund	\$ (550,500)	

**Total Expenditures \$ (930,496)**