



# COUNTY OF HUMBOLDT

For the meeting of: 9/24/2024

---

File #: 24-1370

---

**To:** Board of Supervisors

**From:** County Administrative Office

**Agenda Section:** Consent

**Vote Requirement:** Majority

**SUBJECT:**

Appropriation Transfer for County Administrative Office Headwaters (1120286), Workforce Investment (1120287) and Communications (3521151) Budgets in an Amount Totaling \$105,744 for Fiscal Year (FY) 2023-24

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the attached appropriation transfers for Headwaters Division (1120286) in the amount of \$2,000, Workforce Investment (1120287) in the amount of \$19,000 and CAO-Communications (3521151) in the amount of \$84,744 for FY 2023-24.

**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:**

At the end of each FY, budgets must be within appropriations. The attached appropriation transfers will move funds to clear overages within the Headwaters Division (1120286), Workforce Investment (1120287) and CAO-Communications (3521151) budgets for FY 2023-24.

Headwaters and Workforce both fall under the Economic Development Division of the County Administrative Office. The attached appropriation transfers will move funds into the Other Financing Sources (Uses) category to cover intrafund expenses incurred during FY 2023-24 for directly billed activity on Economic Development projects.

The CAO-Communications Internal Service Fund's attached appropriation transfer will move funds to cover overages in Central Services Charges for FY 2023-24.

**SOURCE OF FUNDING:**

1120286 (Headwaters)

1120287 (Workforce Investment)

3521151 (Communications)

**FINANCIAL IMPACT:**

**Narrative Explanation of Financial Impact:**

The attached appropriation transfer for Headwaters Division (1120286) will move funds between the Other Charges and Other Financing Sources (Uses) categories to cover overages in intrafund expenses in the amount of \$2000. There are sufficient appropriations to transfer funds out of Central Services due to a credit received for Cost Plan Charges in FY 2023-24.

The attached appropriation transfer for Workforce Investment (1120287) will move funds between the Salaries & Employee Benefits and Financing Sources (Uses) categories in the amount of \$19,000 to cover overages in intrafund expenses. There are sufficient appropriations to transfer funds out of Salaries & Employee Benefits Cost Share line item to correct the overage as expense transfers for staff time working on Workforce projects were lower than anticipated in FY 2023-24.

The attached appropriation transfer for CAO-Communications (3521151) will move \$84,744 to cover overages in the Other Charges category for increased Central Services Charges. There are sufficient appropriations to transfer funds out of the other budgeted categories to cover the overage. In the Salaries & Employee Benefits category there are sufficient savings due to department approved part-time employee work schedules and increased reimbursement of staff time spent working for other divisions during FY 2023-24. Additionally, there are sufficient appropriations in the fixed asset line items for the Telephone and Radio Capital Projects due to the carry forward of the projects into FY 2024-25.

**STAFFING IMPACT:**

**Narrative Explanation of Staffing Impact:**

None

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

The Board of Supervisors may choose not to approve the recommendation; however, this is not recommended as budgets must be within appropriation at FY year-end.

**ATTACHMENTS:**

1. Budget Adjustment 1120286
2. Budget Adjustment 1120287
3. Budget Adjustment 3521151

**PREVIOUS ACTION/REFERRAL:**

Meeting of: N/A

File No.: N/A