



# COUNTY OF HUMBOLDT

## Legislation Details (With Text)

**File #:** 23-1346      **Version:** 1      **Name:**  
**Type:** Informational Report      **Status:** Passed  
**File created:** 9/27/2023      **In control:** County Administrative Office  
**On agenda:** 10/3/2023      **Final action:** 10/3/2023  
**Title:** Supplemental Budget in the Amount of \$132,000 for Fiscal Year 2022-23 for Economic Development Promotion

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. Staff Report, 2. Supplemental Budget TOT.pdf

| Date      | Ver. | Action By            | Action   | Result |
|-----------|------|----------------------|----------|--------|
| 10/3/2023 | 1    | Board of Supervisors | approved | Pass   |

**To:** Board of Supervisors

**From:** County Administrative Office

**Agenda Section:** Consent

**Vote Requirement:** 4/5th

**SUBJECT:**

Supplemental Budget in the Amount of \$132,000 for Fiscal Year 2022-23 for Economic Development Promotion

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Approve the attached supplemental budget in the amount of \$132,000 for the Economic Development Budget Unit (1100-181).

**SOURCE OF FUNDING:**

Transient Occupancy Tax (1100-181-107010)

**DISCUSSION:**

On Feb. 7, 2023, your Board approved a 2-year spending plan (fiscal years 2023-24 and 2024-25) for the increased revenue anticipated from Measure J, the voter-approved initiative that increased transient occupancy tax (TOT) to 12% in the unincorporated area. The spending plan included the following allocations:

- 30% to the Sheriff’s Office to fund an existing deputy position
- 30% to the Housing Trust Fund
- 30% to the Ink People for a local arts and culture program
- 10% to the Redwood Region Entertainment and Education Liaisons, Inc. (Humboldt-Del Norte Film Commission).

To date, the Sheriff’s Office and film commission have each received their allocations, and a journal is being processed for the Housing Trust Fund allocation. This agenda item provides the final allocation to fund the arts and culture program for fiscal year 2022-23.

**FINANCIAL IMPACT:**

| <b>Expenditures (1100-181)</b>     | <b>FY22-23 Adopted</b> | <b>FY23-24 Adopted</b>  |
|------------------------------------|------------------------|-------------------------|
| Budgeted Expenses                  |                        | \$264,000               |
| Additional Appropriation Requested | \$132,000              |                         |
| <b>Total Expenditures</b>          | <b>\$132,000</b>       | <b>\$264,000</b>        |
| <b>Funding Sources (1100-181)</b>  | <b>FY22-23 Adopted</b> | <b>FY24-25 Adopted*</b> |
| General Fund                       | \$132,000              | \$264,000               |
| <b>Total Funding Sources</b>       | <b>\$132,000</b>       | <b>\$264,000</b>        |

*\*Projected amounts are estimates and are subject to change.*

**Narrative Explanation of Financial Impact:**

The arts and culture agreement with Ink People resides in Fund 1100, Budget Unit 181, Economic Development Promotion. The agreement is supported with Measure J funding, the 2% increase in TOT approved by voters in 2022. Approval of the attached supplemental budget will increase the General Fund budget by \$132,000 for fiscal year 2022-23 to cover the contract with Ink People as authorized by your Board. Actual 2022-23 year end expenditures are approximately \$32,000.

**STAFFING IMPACT:**

**Narrative Explanation of Staffing Impact:**

This action does not have staffing impact.

**STRATEGIC FRAMEWORK:**

This action supports the following areas of your Board’s Strategic Framework.

Core Roles: Support business, workforce development and creation of private-sector jobs

New Initiatives: Facilitate public/private partnerships to solve problems

Strategic Plan: 3.1 - Improve the economy of Humboldt County

**OTHER AGENCY INVOLVEMENT:**

Ink People

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Your Board could not approve the supplemental budget and retain TOT funding in the General Fund.

This is not recommended as your Board approved the above-described spending plan and directed staff to return with a supplemental budget to allocate funding.

**ATTACHMENTS:**

1. Supplemental Budget

**PREVIOUS ACTION/REFERRAL:**

Meeting of: Feb. 7, 2023

File No.: 23-129