COUNTY OF HUMBOLDT

For the meeting of: 3/3/2026

File #: 26-125

To: Board of Supervisors

From: Sheriff

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:
Resolution to Authorize Revolving Petty Cash Fund for the Humboldt County Sheriff's Office Special Investigations and Supplemental Budget in the Amount of $2,500 (4/5 Vote Required)

RECOMMENDATION(S):
That the Board of Supervisors:

1. Approve Resolution to authorize the revolving petty cash fund for the Humboldt County Sheriff's Office (HCSO) Special Investigations in the amount of $2,000 (Attachment 1); and
2. Approve a supplemental budget for Special Investigations in the Sheriff State Asset Forfeiture Fund 3642 for fiscal year (FY) 2025-26 in the amount of $2,500 (Attachment 2) (4/5 Vote Required).

STRATEGIC PLAN:
This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Safe & Healthy Communities
Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:
In accordance with government code 29430-29441, the county Board of Supervisors (BOS) shall establish a Sheriff's special appropriation that may be used for expenses in criminal cases arising in the county. The Humboldt County Drug Task Force (DTF) has a special appropriation for this purpose paid for with the DTF asset forfeiture funding. This fiscal year, HCSO, through a grant, has established a Problem Oriented Policing (POP) program. With the establishment of this new program, the need for special investigation payments has become necessary for the success of the POP team. Since the DTF asset forfeiture funds are separate from HCSO asset forfeiture funds, HCSO is requesting its own special investigations appropriation in the amount of $2,500 for the remainder of FY2025-26.

To facilitate timely special investigation payments, HCSO is requesting a revolving petty cash account in the amount of $2,000.

SOURCE OF FUNDING:
Sheriff's State Asset Forfeiture Trust 3642

FINANCIAL IMPACT:

Expenditures (3642,000)	**FY25-26**	**FY26-27 Projected***	**FY27-28 Projected***
Budgeted Expenses	$0	$0	$0

Additional Appropriation Requested	$2,500	$5,000	$5,000
Total Expenditures	$2,500	$5,000	$5,000

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

Funding Sources (3642,000)	**FY25-26**	**FY26-27 Projected***	**FY27-28 Projected***
General Fund	$0	$0	$0
Forfeitures & Penalties	$2,500	$5,000	$5,000
Total Funding Sources	$2,500	$5,000	$5,000

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

Narrative Explanation of Financial Impact:
The $2,000 needed for this revolving petty cash fund would be reallocated from the county's cash pool into a cash box and safe that is securely stored, monitored and operated by the Special Investigations petty cash custodian Lieutenant Peter Leipzig. Lieutenant Leipzig will adhere to the county's Cash Handling Policy (Attachment 3).

To date, HCSO has received $27,791 in Forfeitures & Penalties this fiscal year that are not appropriated. HCSO would like to appropriate $2,500 of that revenue for use for the special investigation's expenditures. The attached supplemental budget will increase appropriations in fund 3642 for this purpose in FY 2025-26. This use of petty cash will be included in the annual budget cycle in future fiscal years.

STAFFING IMPACT:
There is no impact to staffing with this request.

OTHER AGENCY INVOLVEMENT:
N/A

ALTERNATIVES TO STAFF RECOMMENDATIONS:
Your board may decide to not approve this request; this is not recommended as it goes against the best practices for accounting of special investigation expenses.

ATTACHMENTS:
Attachment 1 - Resolution
Attachment 2 - Supplemental Budget
Attachment 3 - Cash Handling Policy

PREVIOUS ACTION/REFERRAL:
Meeting of: N/A
File No.: N/A