



COUNTY OF HUMBOLDT

For the meeting of: 5/12/2026

File #: 26-396

To: Board of Supervisors

From: Sheriff

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Appropriation Transfer for Humboldt County Correctional Facility in the Amount of \$20,267 and Coroner Office in the Amount of \$47,500 (4/5th Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve an appropriation transfer (Attachment 1) for the Humboldt County Correctional Facility (HCCF), budget unit 1100-243, in the amount of \$20,267 for increased food costs and for the Coroner Office, budget unit 1100-272, in the amount of \$47,500 for increase forensic autopsy costs for Fiscal Year 2025-26 (4/5th Vote Required).

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:

The HCCF has a fixed asset approved by an appropriation transfer with agenda item 25-1014 in 1100-243-8986 for a washer and dryer. The washer and dryer have been paid for in full. A portion of the expense for this washer and dryer was paid in fiscal year (FY) 2024-25 and therefore the remaining appropriation of \$20,267.00 is no longer needed in the fixed asset category. HCCF is experiencing higher than expected cost increases for food for the facility. HCCF is requesting to move the appropriations back to the Services and Supplies category to help with the increased food costs.

Motor Pool is replacing one truck operated by the Coroner's Office. The replacement truck will require the installation of a power lift to be purchased by the Coroner's Office budgeted in FY 2025-26 in 1100272-8986. The truck is not expected to arrive and be ready in FY 2025-26. The Coroner's Office is deferring the purchase of the power lift into FY 2026-27 and will use Sheriff's Asset Forfeiture funding.

Therefore, the appropriations of \$47,500 are no longer necessary in the fixed asset category for the current fiscal year. The Coroner's Office is experiencing unexpected cost increases for forensic autopsies due to its previous provider retiring. The Coroner's Office is requesting to move the appropriations to the Services and Supplies category to help with the increased forensic autopsy costs.

SOURCE OF FUNDING:

General Fund (1100-243 and 1100-272)

FINANCIAL IMPACT:

Expenditures (1100,243)	FY25-26
Budgeted Expenses	<u>\$20,267.00</u>
Additional Appropriation Requested	<u>\$0</u>
Total Expenditures	<u>\$20,267.00</u>

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

Funding Sources (1100,243)	FY25-26
General Fund	<u>\$20,267.00</u>
Total Funding Sources	<u>\$20,267.00</u>

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

Expenditures (1100,272)	FY25-26
Budgeted Expenses	<u>\$47,500.00</u>
Additional Appropriation Requested	<u>\$0</u>
Total Expenditures	<u>\$47,500.00</u>

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

Funding Sources (1100,272)	FY25-26
General Fund	<u>\$47,500.00</u>
Total Funding Sources	<u>\$47,500.00</u>

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

Narrative Explanation of Financial Impact:

The appropriation transfer request moves \$20,267 from fixed assets to the services and supplies category for the HCCF in budget unit 1100-243. It also moves \$47,500 from fixed assets to the services and supplies category for the Coroner's Office in budget unit 1100-272. Approval of this appropriation transfer does not increase the overall budgets of these divisions and will allow the Sheriff's Office to absorb unexpected increased costs in the respective budget units.

STAFFING IMPACT:

There is no staffing impact with this request.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The board may choose not to approve this request, however that is not recommended due to the unexpected cost overruns for food at the Correctional Facility and forensic autopsies at the Coroner's Office.

ATTACHMENTS:

Attachment 1 - Appropriation Transfer

PREVIOUS ACTION/REFERRAL:

Meeting of: 8/26/2025

File No.: 25-1014