



COUNTY OF HUMBOLDT

For the meeting of: 3/18/2025

File #: 25-363

To: Board of Supervisors

From: Sheriff

Agenda Section: Consent

Vote Requirement: Majority

SUBJECT:

Ratification of Appropriation Transfer in the Amount of \$50,000 for Special Investigations Fund

RECOMMENDATION(S):

That the Board of Supervisors:

1. Ratify the appropriations transfer in the amount of \$50,000 for Drug Task Force budget 3644-265 for the Special Investigations.

STRATEGIC PLAN:

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

Area of Focus: Safe & Healthy Communities

Strategic Plan Category: 1001 -Support and sustain partnerships between public safety and partner agencies to enhance public safety in our communities

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. Historically, this special appropriation was budgeted in the Drug Task Force (DTF) budget 3644-265 in line-item Special Investigations. It is funded by asset forfeiture fees distributed to DTF. Due to prior Auditor-Controller direction, the line item was eliminated, and the appropriations were budgeted in 2123 Special Departmental over the past 5 years.

This account has recently been re-reviewed and new guidance from the current Auditor-Controller has recommended that the appropriations be transferred back to Special Investigations object code 2611 for greater transparency. In accordance with the government code, since the BOS shall establish the appropriation, this item is being brought to your board for ratification. Moving forward the appropriations will be budgeted in 2611 Special Investigations as part of the annual budget submission process.

SOURCE OF FUNDING:

Drug Task Force Fund 3644

FINANCIAL IMPACT:

<i>Expenditures (3644-265)</i>	FY24-25	FY25-26 Projected*	FY26-27 Projected*
<i>Budgeted Expenses</i>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>

Additional Appropriation Requested	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>

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

Funding Sources (3644-265)	FY24-25	FY25-26 Projected*	FY26-27 Projected*
General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fees/Other	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>
Total Funding Sources	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>

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

Narrative Explanation of Financial Impact:

The DTF is fully funded by asset forfeiture fees. For FY 2024-25, there are sufficient appropriations in 2123 Special Departmental to cover the request to transfer \$50,000 of appropriations to the Special Investigations line item 2611.

STAFFING IMPACT:

There is no impact to staffing with this request.

OTHER AGENCY INVOLVEMENT:

Humboldt County Auditor Controller's Office
Humboldt County Counsel

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 - Appropriations Transfer

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A
File No.: N/A