



# COUNTY OF HUMBOLDT

For the meeting of: 5/11/2026

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File #: 26-362

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**To:** Board of Supervisors

**From:** County Administrative Office

**Agenda Section:** Departmental

**Vote Requirement:** Majority

**SUBJECT:**

Departmental Budget Reports for Fiscal Year 2026-2027

**RECOMMENDATION(S):**

That the Board of Supervisors:

1. Receive budget reports from various departments; and
2. Direct the Clerk of the Board to post and publish the required public hearing notice for the fiscal year 2026-2027 proposed County of Humboldt budget and special district budgets at least ten (10) days prior to June 15, 2026; two publications are required, with at least five (5) days intervening between the dates of the first and last publications, not counting such publication dates.

**STRATEGIC PLAN:**

The recommended actions support the following areas of the Board of Supervisors' Strategic Plan:

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

**DISCUSSION:**

In 2015, the Humboldt County of Supervisors ("Board") began to receive informational reports from county departments on core services and budget requests. This process allowed the departments and the Board to have more time to discuss and examine budget requests and implications. These presentations also allow for public participation prior to the budget hearings in early June. To ensure that these presentations are useful for the departments and for your Board, department heads were given the option to opt out of presenting this year.

Over the past three (3) fiscal years staff and the Board have worked to close the General Fund budget deficit. During this time there has been significant progress, though an ongoing deficit is anticipated heading into fiscal year 2026-2027. Likewise, many non-General Fund departments are facing similar challenges in closing the gap between anticipated revenues and expenditures. Many of these departments are carrying negative fund balances that could impact the availability of the General Fund balance in the future.

As presented at the mid-year budget review on February 10, 2026, the fiscal year 2026-2027 projected preliminary General Fund deficit is Seventeen Million Seven Hundred Eighty-Thousand Dollars (\$17,780,000.00), which included a one-time contribution to the

General Reserve in the amount of Three Million Dollars (\$3,000,000.00) and maintaining a contingency for ongoing labor negotiations in the amount of Five Million Dollars (\$5,000,000.00).

Departments that have chosen to present have been asked to report on core services, innovative approaches to service delivery, department challenges and goals and accomplishments. Departments were instructed by your Board to limit additional General Fund appropriations requests to one-time expenditures under Two Hundred Fifty Thousand Dollars (\$250,000.00).

The departments that will be presenting on May 11, 2026, include:

1. University of California Cooperative Extension
2. Auditor-Controller
3. Public Works
4. District Attorney
5. Department of Health and Human Services
6. Assessor
7. Public Defender
8. Library
9. Planning and Building

**SOURCE OF FUNDING:**

All County of Humboldt funds

**FINANCIAL IMPACT:**

There is limited financial impact associated with receiving informational reports from departments, as the staff costs are incorporated into the fiscal year 2025-2026 budget.

**STAFFING IMPACT:**

Receiving informational reports from departments will not impact current staffing levels.

**OTHER AGENCY INVOLVEMENT:**

None

**ALTERNATIVES TO STAFF RECOMMENDATIONS:**

Board discretion.

**ATTACHMENTS:**

1. Public Hearing Notice

**PREVIOUS ACTION/REFERRAL:**

Meeting of: 2/10/26

File No.: 26-70