



COUNTY OF HUMBOLDT

For the meeting of: 9/23/2025

File #: 25-1082

To: Board of Supervisors

From: Human Resources

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Supplemental Budget for the Risk Management Budget Unit (3520-359) in the Amount of \$18,745 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached supplemental budget (Attachment 1) in the Risk Management Budget (3520-359) in the amount of \$18,745 for Fiscal Year (FY) 2025-26 (4/5 Vote Required); and
2. Authorize the Auditor-Controller to establish fixed asset account 3520359-8986 in FY 2025-26.

STRATEGIC PLAN:

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

Area of Focus: Workforce & Operational Excellence

Strategic Plan Category: 3002 - Invest in county facilities

DISCUSSION:

The Human Resources-Risk Management budget (3520-359) for FY 2025-26 was adopted with funding in line 2123 (Special Department Expense) to purchase equipment and furniture for the newly acquired location in office space 130 in the County Courthouse to be used as a conference room for Human Resources. Per the recently adopted Capital Asset policy, the purchases are considered fixed assets and it is necessary to move funds from object code 2123 to 8986 to purchase the items.

Staff request your Board approve the attached supplemental budget to pay for the conference room costs.

The attached supplemental budget is necessary to appropriate funds to the correct object codes within the Risk Management budget for the expenditures that have already been approved in the year.

SOURCE OF FUNDING:

Risk Management Revenue 3520-359

FINANCIAL IMPACT:

<i>Expenditures (3520359-8986)</i>	FY25-26	FY26-27 Projected*	FY27-28 Projected*
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Budgeted Expenses	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Additional Appropriation Requested	<u>\$18,745</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$18,745</u>	<u>\$0</u>	<u>\$0</u>

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

Funding Sources (3520359-706500)FY25-26FY26-27 Projected*FY27-28 Projected*			
General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
State/Federal Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Fees/Settlement	<u>\$71,225</u>	<u>\$75,000</u>	<u>\$80,000</u>
Use of Fund Balance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Contingencies	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total Funding Sources	<u>\$71,225</u>	<u>\$75,000</u>	<u>\$80,000</u>

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

Narrative Explanation of Financial Impact:

The funds were approved with the original passage of the budget and it is necessary to move approved funds from object line 2123 to 8986

STAFFING IMPACT:

Narrative Explanation of Staffing Impact:

There is no direct staffing impact to approving this supplemental budget.

OTHER AGENCY INVOLVEMENT:

N/A

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could elect not to approve the request, or direct Human Resources to use the funding differently. This is not recommended because Human resources needs to space for ongoing staff functions and funds have already been approved.

ATTACHMENTS:

1. Supplemental Budget

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A

File No.: N/A