



COUNTY OF HUMBOLDT

For the meeting of: 8/18/2026

File #: 26-832

To: Board of Supervisors

From: Public Works

Agenda Section: Consent - Received Too Late For Review (TLFR)

Vote Requirement: 4/5th

SUBJECT:

Supplemental Budgets for Capital Projects, 3562-170, for Fiscal Year 2025-26 in the Amount of \$495,00 and 2026-27 in the Amount of \$1,971,707 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the Supplemental Budget request for fiscal year (FY) 2025-26 for Capital Projects (3562170) in the amount of \$495,000 (4/5 Vote Required); and
2. Approve the Supplemental Budget request for FY 2026-27 for Capital Projects (3562170) in the amount of \$1,971,707 (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: 1009 - Expand county infrastructure resilience

DISCUSSION:

On June 25, 2024, the Humboldt County Board of Supervisors ("Board") reviewed the current status of the John Haynes Veterans Memorial Building Project, considering multiple options to address a budgetary shortfall while keeping the project moving ahead. Ultimately, the Board directed staff to proceed, preserving the original program and design of the building, and authorizing additional funding in the amount of \$3,572,718 in accordance with the most recent project cost estimate. Combined with the original project budget of \$3,087,325, the approved project budget was increased to \$6,660,043.

The project design development process and construction documents did not move forward in FY 2024-25 as quickly as anticipated. The project went out to bid with bids being received in March 2025 and construction started May 2025. When the FY 2025-26 budget for the Capital Projects was submitted last spring, it was anticipated that the remaining project costs for the Garberville Veterans Building would be \$3,024,283. The amount was subsequently adopted by the Board as part of the Capital Projects budget unit. Upon staff review, it was determined that some of the project activities originally earmarked for FY 2024-25 will actually be occurring in the FY 2025-26 and FY 2026-27. Thus, supplementals are being requested to increase the revenue and expense lines in order to accommodate these project activity costs. The supplemental budget will not increase the overall costs of the project but this will move the funding to the correct fiscal year to match with actual expenditures.

SOURCE OF FUNDING:

General Fund; 2020 Amended Finance Plan

FINANCIAL IMPACT:

<i>Expenditures (3562170)</i>	FY 24-25	FY25-26	FY26-27 Projected*
<i>Budgeted Expenses</i>	<u>\$559,592</u>	<u>\$3,014,283</u>	<u>\$347,238</u>
<i>Additional Appropriation Requested</i>		<u>\$495,000</u>	<u>\$1,971,707</u>
<i>Total Expenditures</i>	<u>\$559,592</u>	<u>\$3,509,283</u>	<u>\$2,318,945</u>

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

<i>Funding Sources (3562170)</i>	FY24-25	FY25-26	FY26-27
<i>Finance Plan</i>	<u>\$559,592</u>	<u>\$3,509,283</u>	<u>\$2,318,945</u>
<i>State/Federal Funds</i>		<u>\$</u>	<u>\$</u>
<i>Total Funding Sources</i>	<u>\$559,592</u>	<u>\$3,509,283</u>	<u>\$2,318,495</u>

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

Narrative Explanation of Financial Impact:

In FY 2024-25 expenses were budgeted at \$3,024,286 with costs coming in at \$559,592. The supplemental budget in the amount of \$495,000 is needed for FY 2025-26 to cover expenditures that had been included in prior year budgets. The supplemental budget in the amount of \$1,971,707 is needed for FY 2026-27 to move the budget into the year the construction costs will impact.

STAFFING IMPACT:**Narrative Explanation of Staffing Impact:**

There is no impact on current staffing levels.

OTHER AGENCY INVOLVEMENT:

None

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could choose to not approve the supplemental budgets. However, this is not recommended as the budget needs to be adjusted to allow payment of vendor invoices and other remaining project costs.

ATTACHMENTS:

1. Supplemental FY 25-26 Capital Projects 3562170
2. Supplemental FY 26-27 Capital Projects 3562170

PREVIOUS ACTION/REFERRAL:

Meeting of: 8/24/21, 8/23/22, 10/4/22, 7/18/23, 6/25/24, 2/4/25, 5/6/25

File No.: 21-1169, 22-989, 22-1306, 23-744, 24-895, 25-151, 25-411