



COUNTY OF HUMBOLDT

For the meeting of: 8/11/2026

File #: 26-760

To: Board of Supervisors

From: Human Resources

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Appropriations Transfer for the Risk Management Budget Unit (3520-359) for Office Furniture in the Amount of \$23,000 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the attached appropriations transfer form (Attachment 1) in the Risk Management Budget (3520-359) in the amount of \$23,000 for the purchase of furniture in fiscal year (FY) 2026-27 and establish the fixed asset for office desks and acoustic panels (4/5 Vote Required); and
2. Direct the Clerk of the Board to provide Risk Management office with one (1) fully executed certified copy of the attached appropriations transfer form.

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 Fiscal Year 2026-27 was adopted with funding in object code 2123 (Special Department Expense) for the purchase of new office desks and acoustic panels for the Personnel Office (Room 100) and Risk Management Office (Room 131) at the Courthouse. These improvements support the department's organizational realignment with the Department of Health & Human Services (DHHS) and will create more functional and versatile workspaces.

Under the County's Capital Asset Policy, these purchases qualify as capital assets and must be budgeted in object code 8986 (Capital Assets). Accordingly, an appropriations transfer is required to move the approved funding from object code 2123 to object code 8986.

Staff recommends that your Board approve the attached appropriations transfer to move the budgeted funds to the appropriate object code, allowing the previously approved purchases to be processed in accordance with County policy.

SOURCE OF FUNDING:

Risk Management Revenue 3520-359

FINANCIAL IMPACT:

Expenditures (3520359)	FY26-27
Budgeted Expenditures	\$38,450
Additional Appropriation Requested	\$0
Total Expenditures	\$38,450

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

Funding Sources (3520359)	FY26-27
General Fund	\$0
Fees/Settlement	\$38,450
Total Funding Sources	\$38,450

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

Narrative Explanation of Financial Impact:

There are existing appropriations of \$15,450 in object code 8986 (Equipment) in FY 2026-27 for conference room furniture. Human Resources is requesting an appropriations transfer of \$23,000 from object code 2123 (Special Department Expense) to object code 8986, increasing the total fixed asset appropriation to \$38,450 for the purchase of office desks and acoustic panels.

These funds were approved as part of the FY 2026-27 adopted budget. The requested appropriations transfer will not increase the overall Human Resources budget and is necessary to move the remaining budgeted funds to the appropriate object code in accordance with the County's Capital Asset Policy.

STAFFING IMPACT:

There is no direct staffing impact to approving this appropriations transfer.

OTHER AGENCY INVOLVEMENT:

N/A

ALTERNATIVES TO STAFF RECOMMENDATIONS:

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

ATTACHMENTS:

1: Appropriations Transfer Form

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A

File No.: N/A