



COUNTY OF HUMBOLDT

For the meeting of: 8/11/2026

File #: 26-662

To: Board of Supervisors

From: Sheriff

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Appropriation Transfer Request from General Fund Contingencies for Coroner's Office Autopsy Services for Fiscal Year 2026-27 in the Amount of \$72,872 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve an appropriation transfer from General Fund contingencies to the Coroner's Office (1100-272) for Fiscal Year (FY) 2026-27 in the amount of \$72,872 for autopsy/pathology services (4/5 Vote Required).

STRATEGIC PLAN:

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

Area of Focus: Core Services/Other

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

On June 16, 2026, your Board approved the Professional Services Agreement with Bennet Omalu Pathology, NorCal Inc. for full-service autopsy/pathology services for the Humboldt County Sheriff's Office (HCSO) - Coroner Division and directed staff to return in FY 2026-27 for a budget adjustment in the amount of \$72,872 funded by a one-time general fund contribution from contingencies.

The contract with Bennet Omalu Pathology is full-service for forensic and non-forensic autopsies, medical reviews, and pathology. Historically, the Coroner Division has contracted with multiple vendors for these services. For FY 2026-27, from the allocated general fund contribution, the Coroner Division budgeted \$31,000 for pathology, \$130,000 for non-forensic autopsies, and \$136,128 for forensic autopsies for a total of \$297,128. With the new contract, the Coroner Division would only utilize Bennet Omalu Pathology for these services resulting in the \$297,128 going towards the new contract. An additional \$380,000 of general fund appropriations from other HCSO budget units' general fund allocation has been moved to the Coroner Division budget to help cover the cost of this contract, for a total of \$677,128 of existing general fund allocation towards this contract.

HCSO is requesting an additional \$72,872 as a one-time transfer from General Fund contingencies in FY 2026-27 to the Coroner Division for these services. For future years, HCSO will submit a proposal to the Opioid Settlement Workgroup for funding for increased toxicology report expenditures. This is a funding source that other counties are currently using.

SOURCE OF FUNDING:

General Fund Contingencies (1100-990)

FINANCIAL IMPACT:

Expenditures (1100, 272)	FY26-27	FY27-28 Projected*	FY28-29 Projected*
Budgeted Expenses	<u>\$677,128</u>	<u>\$750,000</u>	<u>\$750,000</u>
Additional Appropriation Requested	<u>\$72,872</u>	<u>\$0</u>	<u>\$0</u>
Total Expenditures	<u>\$750,000</u>	<u>\$750,000</u>	<u>\$750,000</u>

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

Funding Sources (1100, 272)	FY26-27	FY27-28 Projected*	FY28-29 Projected*
General Fund	<u>\$677,128</u>	<u>\$677,128</u>	<u>\$677,128</u>
General Fund Contingencies (1100-990)	<u>\$72,872</u>	<u>\$0</u>	<u>\$0</u>
Opioid Settlement Funds Proposal (1600-600)	<u>\$0</u>	<u>\$72,872</u>	<u>\$72,872</u>
Total Funding Sources	<u>\$750,000</u>	<u>\$750,000</u>	<u>\$750,000</u>

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

Narrative Explanation of Financial Impact:

Approval of the attached appropriation transfer will allow HCSO to fund the remaining \$72,872 as a one-time transfer from General Fund Contingencies, 1100-990, in FY 2026-27 to the Coroner Division for these services. FY 2026-27 General Fund Contingencies has an available balance of \$3,477,248. If approved, this transfer would bring the balance to \$3,404,376. In future years, HCSO will submit a proposal for Opioid Settlement Funds for increased toxicology report expenditures which will offset the contract increases.

STAFFING IMPACT:

There is no impact to staffing.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board may choose not to approve the appropriation transfer from General Fund contingencies. This is not recommended as your Board has already approved the autopsy/pathology contract and the transfer is needed to fulfill the contractual obligations.

ATTACHMENTS:

Attachment 1 - Appropriation Transfer for Coroner's Office

PREVIOUS ACTION/REFERRAL:

Meeting of: 6/16/2026

File No.: 26-420