



COUNTY OF HUMBOLDT

For the meeting of: 5/12/2026

File #: 26-425

To: Board of Supervisors

From: Public Works

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Approve Appropriation Transfer for \$1,000,000 to Increase Expenditures in Roads Maintenance Budget, 1200325, and Decrease Expenditures in Roads Engineering budget, 1200321 (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Approve the appropriation transfer (Attachment 1) in the amount of \$1,000,000 to increase Rents & Leases - Equipment LT in fiscal year (FY) 2025-26 in the Roads Maintenance budget, 1200325 and reduce Infrastructure in FY 2025-26 in the Roads Engineering budget, 1200321. (4/5th Vote Required)

STRATEGIC PLAN:

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

Area of Focus: Workforce & Operational Excellence

Strategic Plan Category: 9999 - Core Services/Other

DISCUSSION:

In fiscal year (FY) 2025-26, the Humboldt County Department of Public Works experienced an increase in expenditures for Rents & Leases - Equipment LT that were over the appropriation in the Roads Maintenance budget, 1200325. This increase was due to the significant change in the cost of equipment related to tariffs and changes in the economy that were not originally anticipated. Public Works is requesting that your Board approve the appropriation transfer to provide funding necessary to cover increased expenditures within the Roads Maintenance budget., 1200325.

SOURCE OF FUNDING:

Road Fund (1200)

FINANCIAL IMPACT:

<i>Expenditures</i>	FY25-26 1200321	FY25-26 1200325
<i>Budgeted Expenses</i>	<u>\$22,495,040</u>	<u>\$ 545,894</u>
<i>Additional Appropriation Requested</i>	<u>\$ -1,000,000</u>	<u>\$ 1,000,000</u>

Total Expenditures	<u>\$21,495,040</u>	<u>\$ 1,545,894</u>
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**Projected amounts are estimates and are subject to change.*

Funding Sources	FY25-26 1200321	FY25-26 1200325
Use of Fund Balance	<u>\$21,495,040</u>	<u>\$ 1,545,894</u>
Total Funding Sources	<u>\$21,495,040</u>	<u>\$ 1,545,894</u>

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

Narrative Explanation of Financial Impact:

The attached Appropriation transfer will decrease \$1,000,000 from the fixed asset expenditure line for infrastructure in the Roads Engineering budget, 1200321, and increase the services and supply line for rents and leases in the Roads Maintenance Budget, 1200325. There are sufficient funds budgeted to effectuate this transfer. Overall total expenditures for the Roads Fund will not increase.

STAFFING IMPACT:

The approval of this item will not impact current staffing levels.

OTHER AGENCY INVOLVEMENT:

None.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board could choose not to approve the appropriation transfer. However, this is not recommended as it would result in expenditures in excess of appropriations.

ATTACHMENTS:

1. Appropriation Transfer

PREVIOUS ACTION/REFERRAL:

Meeting of: N/A

File No.: N/A