



COUNTY OF HUMBOLDT

For the meeting of: 7/7/2026

File #: 26-691

To: Board of Supervisors

From: County Administrative Office

Agenda Section: Consent

Vote Requirement: 4/5th

SUBJECT:

Adoption of the Fiscal Year (FY) 2026-27 County Budget and Special District Budgets (4/5 Vote Required)

RECOMMENDATION(S):

That the Board of Supervisors:

1. Adopt the attached resolution (Attachment 1) adopting the proposed budget, as modified by the final budget adjustments, as the Adopted Budget for FY 2026-27 (4/5 Vote Required); and
2. Adopt the attached resolution (Attachment 2) adopting the FY 2026-27 budget, as modified by the final budget adjustments, as the Adopted Budgets for the Special Districts governed by the Humboldt County Board of Supervisors; and
3. Approve the attached personnel allocation table (Attachment 3) corresponding to the budget appropriations.

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:

Your Board received and approved the proposed budget for FY 2026-27 on June 9, 2026. Pursuant to County Budget Act requirements, your Board held noticed public hearings for the FY 2026-27 county budget and special district budgets on Monday, June 15, 2026, at 1:30 p.m. and 5:30 p.m. At the conclusion of the final hearing, your Board directed staff to return on June 18, 2026, for final approval of the county budget and special district budgets. Due to the unavailability of Board members, the June 18, 2026, special meeting was cancelled and the soonest available meeting was selected. Therefore, the FY 2026-27 county budget and special district budgets are before your Board today for final approval.

Your Board directed staff to make the following adjustments to the FY 2026-27 county budget:

Budget Adjustments by Board

\$20,000 (Measure Z Other - 1103-197) - Funding beyond the recommendations of the Measure Z Citizens Advisory Committee approved by your Board on April 28 for the Boys and Girls Club - Teen Court.

(\$18,666) (Measure Z Contingencies - 1103-990) - Reduction to the Measure Z Reserve to offset the increase in expenditures approved by your Board on April 28 for the Boys and Girls Club - Teen Court.

Personnel Adjustments by Board

Your Board did not direct staff to make any personnel adjustments from the Proposed Budget. All personnel allocations are available in the Personnel Allocation Table (Attachment 3).

Budget Workshops

At the Budget Hearings on June 15, 2026, your Board directed the CAO to develop a budget workshop series that will include mandatory participation by department heads and your Board to address the ongoing structural deficit in the General Fund. CAO staff will bring back an agenda item in FY 2026-27 to provide the details and structure of the workshop series.

Animal Control

At the Budget Hearings on June 15, 2026, your Board directed staff to research and bring back an item in FY 2026-27 to consider an allocation of funds for spay and neuter services for animals. Additionally, your Board directed staff to research and return with policy considerations around animal overpopulation and animal control.

SOURCE OF FUNDING:

All county funds and dependent special district funds

FINANCIAL IMPACT:

The total county budget for adoption today is \$657,800,996 in expenditures. There is an increase in expenditures from the proposed to adopted budget of \$1,334 from the Measure Z fund balance. There is no increase in General Fund expenditures, therefore the use of fund balance remains the same as the FY 2026-27 proposed budget at \$25,547,451.

STAFFING IMPACT:

Staffing is as shown in the Humboldt County FY 2026-27 Proposed Budget document (Attachment 6). The total proposed county staffing allocation is 2,207.53 positions, a decrease of 36.60 positions over the FY 2025-26 adopted positions. Your Board did not direct staff to make any additional changes to personnel for budget adoption, therefore the final adopted positions is 2,207.53 positions for FY 2026-27 as represented in the Personnel Allocation Table (Attachment 3).

OTHER AGENCY INVOLVEMENT:

All county departments and agencies, as well as several community organizations that receive county funding and dependent special districts, are affected.

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board could make additional changes to the final budget or continue this item to a later meeting date. These alternatives are not recommended because the final budget as presented conforms to previous Board direction.

ATTACHMENTS:

1. Adopted Budget Resolution FY 2026-27
2. Special District Budget Resolution FY 2026-27
3. FY 2026-27 Personnel Allocation
4. Draft State Budget Schedule 9
5. Draft State Budget Schedule 15
6. FY 2026-27 Proposed Budget Document

PREVIOUS ACTION/REFERRAL:

Meeting of: 6/9/2026, 6/15/2026

File No.: 26-542, 26-629