

FY 2022-23 PROPOSED BUDGET

ASSESSOR

AUDITOR-CONTROLLER

BOARD OF SUPERVISORS

CLERK-RECORDER

COUNTY ADMINISTRATIVE OFFICE

COUNTY COUNSEL

HUMAN RESOURCES

MEASURE Z

OTHER FUNDS

TREASURER-TAX COLLECTOR

SECTION B: GOVERNANCE





ASSESSOR DEPARTMENTAL SUMMARY (1100-113)

ELECTED OFFICIAL BUDGET TOTALS FY 2022-23

Mari A. Wilson, Assessor

The mission of the Humboldt County Assessor's office is to create equitable, timely, and accurate property tax assessments to fund public services in accordance with the California Constitution and the laws and regulations of the State of California and the State Board of Equalization. The Assessor is committed to integrity, mutual respect, and teamwork within the office, with other county departments, and through providing services to the public.

Expenditures + Other Financing Uses	\$ 3,187,383
Revenues + Other Financing Sources	\$ 737,150
General Fund Contribution	\$ 2,450,233
Personnel	31
% General Fund Contribution	77%

PROGRAM DISCUSSION BY BUDGET UNIT

The Assessor is a constitutionally elected officer and is responsible, under state law, for the discovery, valuation and assessment of all taxable property located in the county.

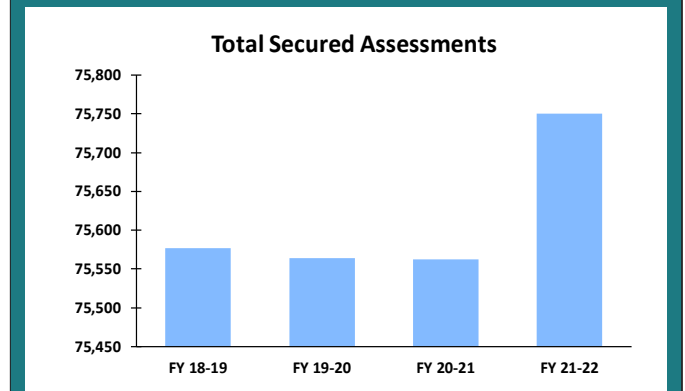
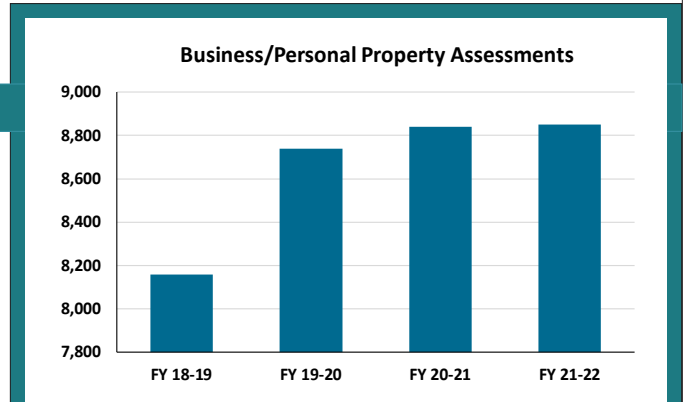
The duties of the Assessor's office include:

- Locate all taxable property in the county and identify ownership
- Establish a taxable value for all property subject to local assessment
- Produce annual and supplemental assessment rolls
- Apply all legal exemptions
- Maintain and update Assessor's records and maps
- Perform business property audits to ensure compliance and equalization of business property assessments

The Assessor's Office includes the following budget unit:

1100-113 Assessor's Office

This program supports the Board of Supervisors' Strategic Framework by providing for and maintaining infrastructure and providing community-appropriate levels of service.



Under Proposition 13 guidelines, property is reappraised to market value at the change of ownership and completion of new construction. As these reappraisals occur, the new values increase at a rate far exceeding Proposition 13 standards, which is no more than 2% annual inflation. This increases the number of total secured assessment units and increases the appraisal workload. It is crucial to have the appraisal and support staff to value and process changes in ownership and new construction timely for each roll year in order to comply with the California Revenue and Taxation Code and provide community-appropriate levels of service.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	582,965	693,303	630,150	667,150	667,150	37,000	6%
Other Revenues	80,726	66,710	69,222	70,000	70,000	778	1%
Total Revenues	663,691	760,013	699,372	737,150	737,150	37,778	5%
Expenditures							
Salaries & Employee Benefits	2,321,968	2,229,752	2,629,873	3,063,158	2,805,787	175,914	7%
Services and Supplies	146,414	228,472	188,432	174,391	174,391	(14,041)	-7%
Other Charges	206,388	0	202,940	207,205	207,205	4,265	2%
Total Expenditures	2,674,770	2,458,224	3,021,245	3,444,754	3,187,383	166,138	5%
Other Financing Sources (Uses)							
Other Financing Sources	126,215	458	0	0	0	0	
General Fund Contribution	0	0	2,321,873	2,707,604	2,450,233	128,360	6%
Total Other Financing Sources (Uses)	126,215	458	2,321,873	2,707,604	2,450,233	128,360	6%
Net Revenues (Expenditures)	(1,884,864)	(1,697,753)	0	0	0	0	
Additional Funding Support							
1100 General Fund	1,884,864	1,697,753	0	0	0	0	
Total Additional Funding Support	1,884,864	1,697,753	0	0	0	0	
Staffing Positions							
Allocated Positions	31.00	31.00	31.00	31.00	31.00	0.00	0%

SIGNIFICANT CHANGES

There are no significant changes.

ADDITIONAL FUNDING REQUESTS

The Assessor has submitted one additional funding request for \$257,371 to fund the following currently vacant positions:

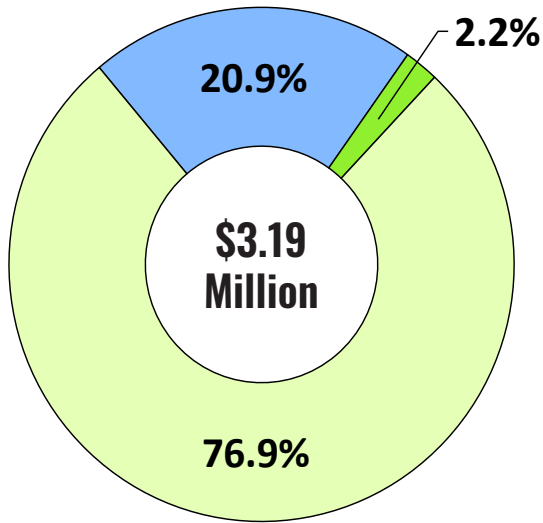
- 1.0 FTE Appraisal Technician
- 1.0 FTE Appraiser I
- 1.0 FTE Assessment Technician I
- Extra Help Assessment Technician I

PERSONNEL

There are no personnel changes.

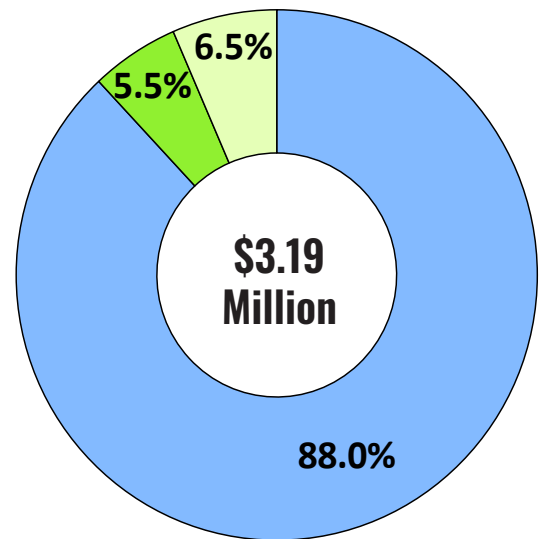


TOTAL REVENUES



- Charges for Current Services
- Other Revenues
- General Fund Contribution

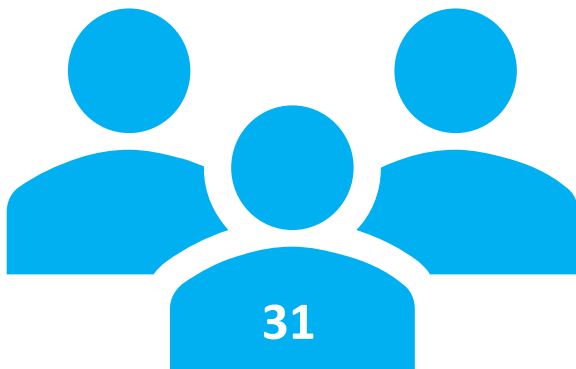
TOTAL EXPENDITURES



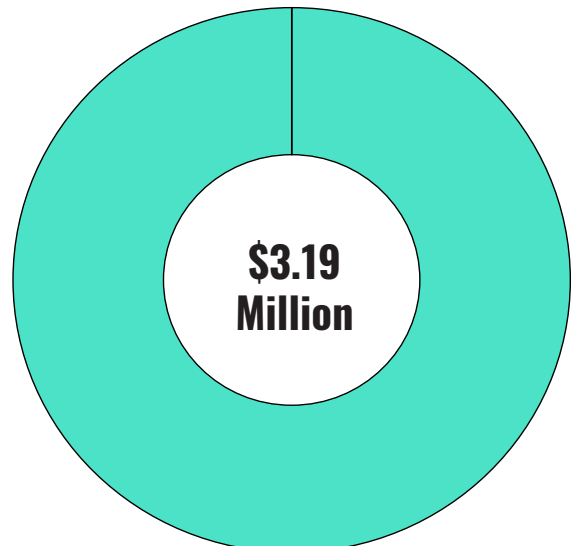
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

ASSESSOR 113



EXPENDITURES



- Assessor

ACCOMPLISHMENTS



GOALS

- Managed resources to ensure sustainability of services by increasing the total property tax roll value from \$14.5 billion in FY 2021-22 to \$14.9 billion in FY 2022-23, an increase of 2.68%.
- Provided community-appropriate levels of service by continuing to seek ways to improve efficiency and productivity in a cost-effective manner.
- Managed resources to ensure sustainability of services by broadening the scope of documents being scanned for electronic record retention.
- Fostered transparent, accessible, welcoming and user-friendly services by providing annual Value Notices on-line. The notices are easier for taxpayers to view, providing improved customer service, and decreasing staff time responding to inquiries and reduced postage costs.

- Manage resources to ensure sustainability of services through the discovery, valuation, and timely enrollment of all assessable property in Humboldt County in accordance with the California Constitution, statutes, and rules of the State of California.
- Enforce laws and regulations by generating complete, equitable, and accurate annual and supplemental assessments.
- Provide community-appropriate levels of service by ensuring that the public is treated fairly in property valuations.
- Manage resources to ensure sustainability of services through enhanced efficiency and productivity by implementing new technology, policies, and procedures. Participating in multi-departmental groups, such as Connect 4, to facilitate communication and cooperation between departments.
- Maintain a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities, including WebEx and self-study courses.





AUDITOR-CONTROLLER DEPARTMENTAL SUMMARY (1100-111)

ELECTED OFFICIAL	BUDGET TOTALS	FY 2022-23
<p>Karen Paz Dominguez, Auditor-Controller</p> <hr/> <p>The Office of the Auditor-Controller promotes fiscal integrity, accountability, compliance, and best business and financial practices. The Auditor-Controller's Office provides financial support in the areas of accounting, accounts receivable, accounts payable, and property tax to all county departments and special districts.</p>	Expenditures + Other Financing Uses	\$ 1,993,541
	Revenues + Other Financing Sources	\$ 84,000
	General Fund Contribution	\$ 1,909,541
	Personnel	19.0
	% General Fund Contribution	96%

PROGRAM DISCUSSION BY BUDGET UNIT

The Auditor-Controller is the chief accounting officer for the county. The Auditor-Controller promotes accountability by reviewing and auditing financial transactions, reviewing and implementing internal controls to manage county funds, promotes public trust, safeguards county assets, and identifies cost savings through improved efficiencies.

The Auditor-Controller's Office includes the following budget unit:

1100-111 Auditor-Controller

This program supports the Board of Supervisors' Strategic Framework by providing community-appropriate levels of service.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	4,109	3,483	4,000	0	0	(4,000)	-100%
Charges for Current Services	62,335	84,414	92,000	84,000	84,000	(8,000)	-9%
Other Revenues	13,800	0	5,000	0	0	(5,000)	-100%
Total Revenues	80,244	87,897	101,000	84,000	84,000	(17,000)	-17%
Expenditures							
Salaries & Employee Benefits	984,738	1,032,577	1,380,678	1,873,699	1,873,699	493,021	36%
Services and Supplies	99,607	283,080	112,150	27,678	27,678	(84,472)	-75%
Other Charges	83,825	339	79,151	92,164	92,164	13,013	16%
Total Expenditures	1,168,170	1,315,996	1,571,979	1,993,541	1,993,541	421,562	27%
Other Financing Sources (Uses)							
Other Financing Sources	8,448	1,253	0	0	0	0	
General Fund Contribution	0	0	1,470,979	1,909,541	1,909,541	438,562	30%
Total Other Financing Sources (Uses)	8,448	1,253	1,470,979	1,909,541	1,909,541	438,562	30%
Net Revenues (Expenditures)	(1,079,478)	(1,226,846)	0	0	0	0	
Additional Funding Support							
1100 General Fund	1,079,478	1,226,846	0	0	0	0	
Total Additional Funding Support	1,079,478	1,226,846	0	0	0	0	
Staffing Positions							
Allocated Positions	12.00	12.00	14.00	19.00	19.00	5.00	36%

SIGNIFICANT CHANGES

- The proposed revenue budget for all categories has decreased as reflected in revenue trends for the department.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the transition of Payroll Services from the Human Resources Department to the Auditor-Controller.
- The proposed expenditure budget for Services and Supplies and Other Charges was decreased in order to balance the department budget for the current fiscal year.
- The proposed budget for General Fund Contribution category has increased as a result of the additional Payroll Services positions discussed above.

PERSONNEL

There are no personnel changes requested, however during FY 2021-22, 2.0 FTE Auditor-Controller Payroll Specialists, 1.0 FTE Payroll Services Supervisor, 1.0 FTE County Payroll Services Manager, and 1.0 FTE Accounting Systems Analyst were allocated, causing an increase of 5.0 FTE to be reflected over the prior year adopted allocation.

ACCOMPLISHMENTS

None submitted

GOALS

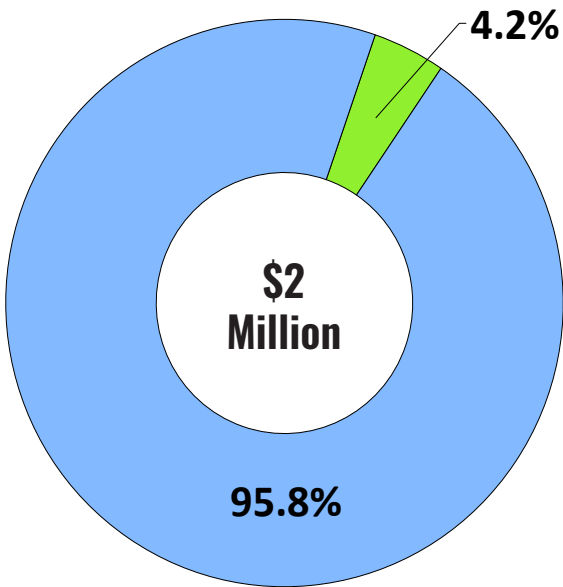
None submitted

ADDITIONAL FUNDING REQUESTS

The Auditor-Controller has submitted no additional funding requests.

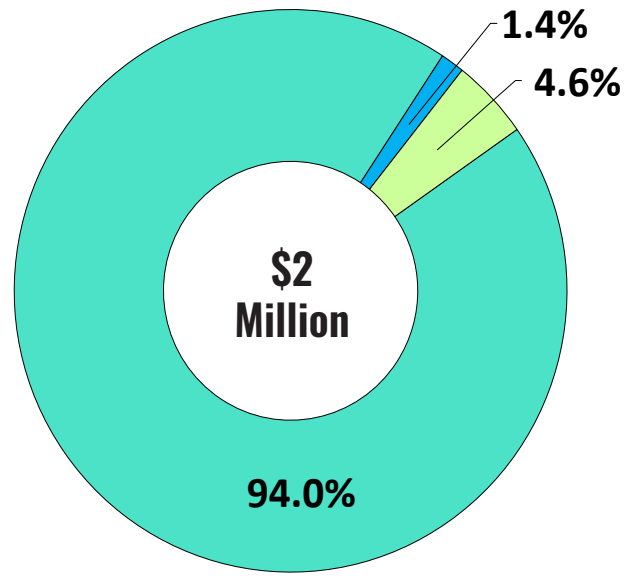
**The FY 2022-23, FY 2021-22, and FY 2020-21 Auditor-Controller budgets have been prepared by the County Administrative Office.

TOTAL REVENUES



- Charges for Services
- General Fund Contribution

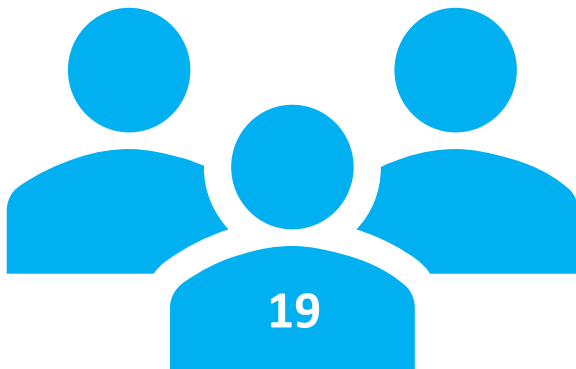
TOTAL EXPENDITURES



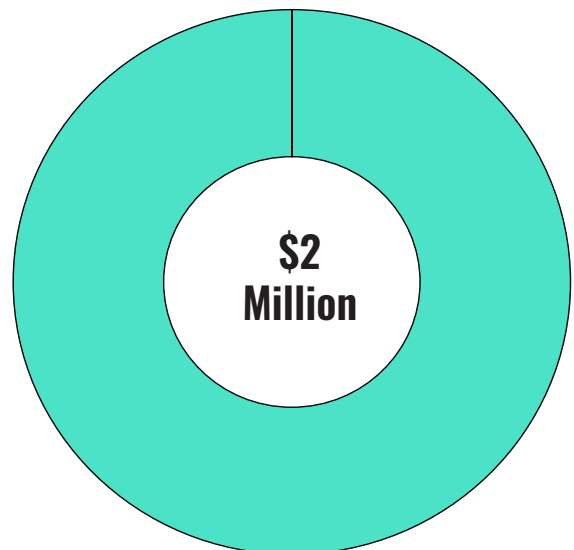
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

AUDITOR-CONTROLLER 111



EXPENDITURES



- Auditor-Controller



EMERGENCY RESPONSE FUND

AMERICAN RESCUE PLAN ACT (ARPA) (3232-120)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
<p>Elishia Hayes, County Administrative Officer</p> <hr/> <p>The Coronavirus State and Local Fiscal Recovery Funds (SLFRF), a part of the federal American Rescue Plan Act (ARPA), provided \$350 million to state, local and Tribal governments to support their response to and recovery from the COVID-19.</p>	Expenditures + Other Financing Uses	\$ 13,165,276
	Revenues + Other Financing Sources	\$ 13,165,276
	General Fund Contribution	\$ 0
	Personnel	5.0
	% General Fund Contribution	0%

PROGRAM DISCUSSION BY BUDGET UNIT

Humboldt County received \$13.1 million in June 2021 and received another equal tranche in June of 2022.

The county focused its appropriation of the SLFRF funding on economic impact grants, childcare, arts groups, general relief programs, roads infrastructure and broadband investments.

The program ensures that governments have the

resources to:

- Fight the pandemic and support families and businesses struggling with its public health and economic impacts;
- Maintain vital public services, even amid declines in revenue, and;
- Build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity.

FY 2022-23 PROPOSED BUDGET AMERICAN RESCUE PLAN ACT 3232-120200

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	0	13,165,276	0	13,165,276	13,165,276	0	100%
Total Revenues	0	13,165,276	0	13,165,276	13,165,276	0	100%
Expenditures							
Total Expenditures	0	0	0	0	0	0	0
Total Expenditures	0	13,165,276	0	13,165,276	13,165,276	0	100%
Net Revenues (Expenditures)	(1,369,447)	(1,418,601)	0	0	0	0	
Additional Funding Support							
3232 Emergency Response Fund	2,860,554	(16,384,675)	0	0	0	0	
Total Additional Funding Support	2,860,554	(16,384,675)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	5.00	5.00	5.00	100%



BOARD OF SUPERVISORS

DEPARTMENTAL SUMMARY (1100-101)

ELECTED OFFICIALS BUDGET TOTALS FY 2022-23

Virginia Bass, Chair

Humboldt County is governed by five supervisors elected by district to represent the needs of individual districts as well as the county in its entirety. The Board of Supervisors is responsible for establishing and directing the implementation of policies consistent with public needs and the requirements of state and federal laws. The Board provides review and policy guidance over the county budget and representing the interests of Humboldt County. The Board also hears appeals of Planning Commission decisions.

Expenditures + Other Financing Uses	\$ 1,719,775
Revenues + Other Financing Sources	\$ 100
General Fund Contribution	\$ 1,719,675
Personnel	9.0
% General Fund Contribution	99%

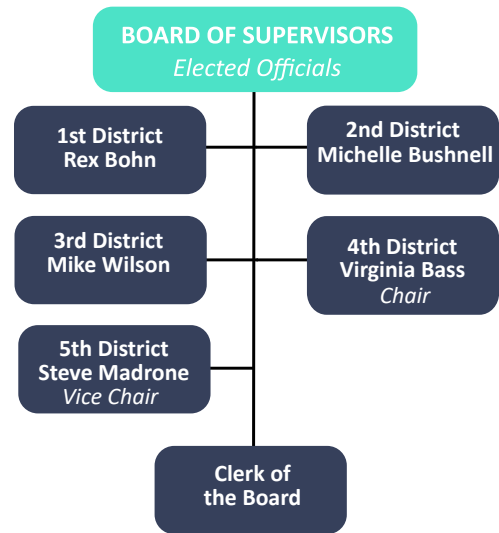
PROGRAM DISCUSSION BY BUDGET UNIT

This budget provides salary, benefits and office expenditures for Humboldt County's five-member elected legislative body and support staff. The Board of Supervisors contributes to Humboldt County's Strategic Initiatives by setting forth policies, key objectives and performance measures for economic development, administration, health and human services, infrastructure and public safety.

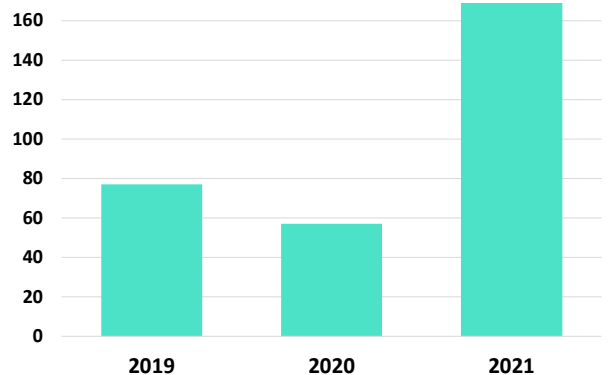
The Board of Supervisors' department includes the following budget unit:

1100-101 Board of Supervisors

This program supports the Board of Supervisors' Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, encouraging new local enterprise, supporting business, workforce development and creation of private sector jobs, protecting vulnerable populations, providing community-appropriate levels of service, supporting self-reliance of citizens, streamlining county permit processes, and retaining existing and facilitating new living-wage private sector jobs and housing.



Assessment Appeals Applications



Assessment Appeals applications have significantly increased due to the Measure S Cannabis Tax Refund process in 2021-2022.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	212	41	83	0	0	(83)	-100%
Other Revenues	10,694	325	100	100	100	0	0%
Total Revenues	10,906	366	183	100	100	(83)	-45%
Expenditures							
Salaries & Employee Benefits	1,128,685	1,110,866	1,184,923	1,309,040	1,309,040	124,117	10%
Services and Supplies	200,716	308,101	670,795	401,282	337,354	(333,441)	-50%
Other Charges	50,963	0	37,260	73,381	73,381	36,121	97%
Total Expenditures	1,380,364	1,418,967	1,892,978	1,783,703	1,719,775	(173,203)	-9%
Other Financing Sources (Uses)							
Other Financing Sources	67	0	0	0	0	0	
General Fund Contribution	0	0	1,892,795	1,783,603	1,719,675	(173,120)	-9%
Other Financing Uses	(56)	0	0	0	0	0	
Total Other Financing Sources (Uses)	11	0	1,892,795	1,783,603	1,719,675	(173,120)	-9%
Net Revenues (Expenditures)	(1,369,447)	(1,418,601)	0	0	0	0	
Additional Funding Support							
1100 General Fund	1,369,447	1,418,601	0	0	0	0	
Total Additional Funding Support	1,369,447	1,418,601	0	0	0	0	
Staffing Positions							
Allocated Positions	9.00	9.00	9.00	9.00	9.00	0.00	

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has decreased due to the mandatory 10% staffing vacancy exceeding the negotiated salary and benefit increases.
- The proposed expenditure budget for the Salaries & Benefits category has increased due to negotiated salary and benefit increases.
- The proposed expenditure budget for the Services and Supplies category has decreased due to a significant reduction in insurance costs as a result of the elimination of a large liability claim.
- The proposed expenditure budget for the Other Charges category has increased due to ADA charges to fund mandated ADA upgrades in the Board Chambers.

ADDITIONAL FUNDING REQUESTS

The Board of Supervisors has submitted one additional funding request: \$63,928 is requested to reimburse Board travel expenses related to advocacy on behalf of the county at the state and federal level.

This request is not recommended at this time. While the request has merit, all noncritical/nonessential additional funding decisions will be made with the Final Budget

PERSONNEL

There are no personnel changes.

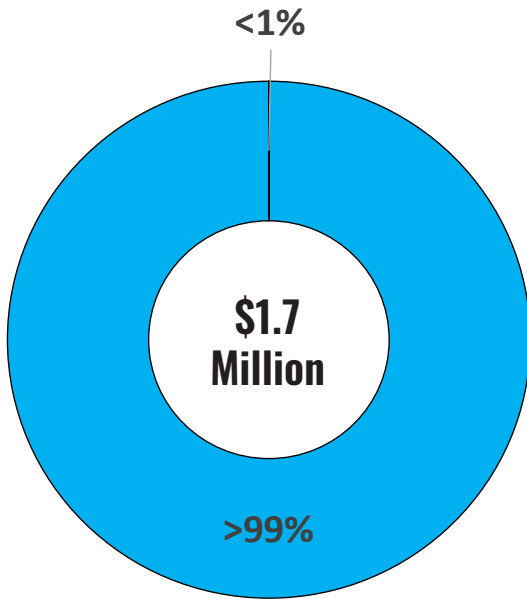
ACCOMPLISHMENTS

- Invested in county employees by providing the Board of Supervisors staff with professional development opportunities in leadership and team building through California Clerk of the Board of Supervisors Association (CCBSA) and the Master Clerks Academy.
- Fostered transparent, accessible, welcoming and user friendly services through the management, coordination and implementation of hybrid Board meetings that now include in-person attendance as well as teleconferencing and call in options.

GOALS

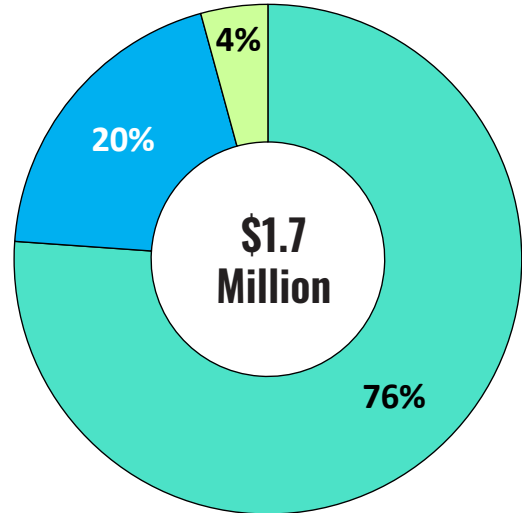
- Enforce laws and regulations to protect residents by continuing to establish and direct the implementation of policies consistent with public needs and the requirements of state and federal law.
- Manage our resources to ensure sustainability of service across the county through prudent fiscal management of funding allocations and resources.

TOTAL REVENUES



- Other Revenues
- General Fund Contribution

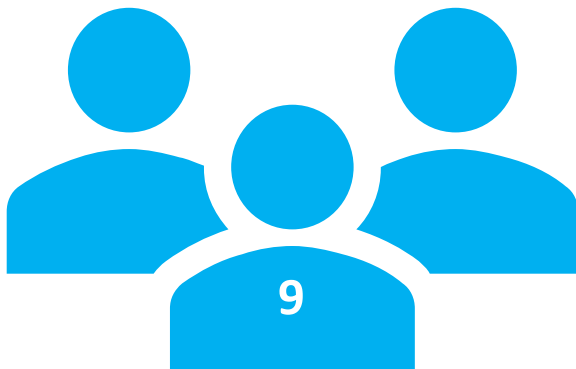
TOTAL EXPENDITURES



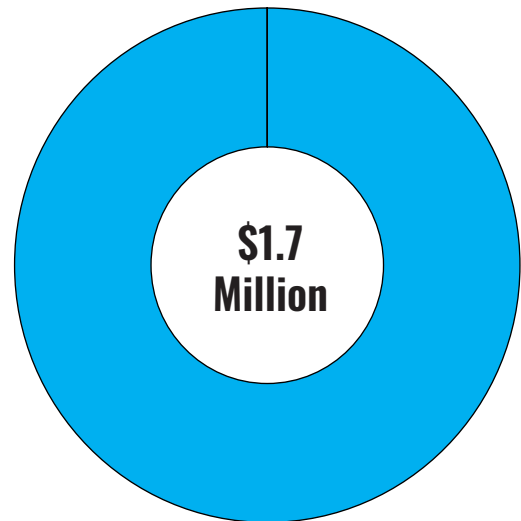
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

BOARD OF SUPERVISORS 101



EXPENDITURES



- Board of Supervisors



CLERK-RECORDER/REGISTRAR

DEPARTMENTAL SUMMARY

ELECTED OFFICIAL

Kelly E. Sanders, Clerk-Recorder/Registrar

The Clerk-Recorder/Registrar of Voters is dedicated to making the public record readily accessible while safeguarding the confidentiality and security of those records, and providing informative and responsive services to the public. In addition, the office allows and encourage all qualified citizens to register and vote, and works to administer fair, accurate, lawful, and transparent elections.

BUDGET UNITS

The Clerk-Recorder/Registrar of Voters includes the following budget units:

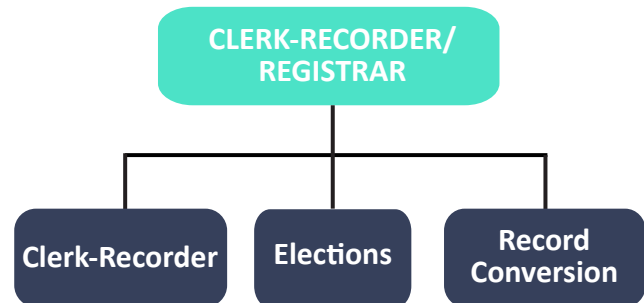
- 1100 -140 Elections
- 1100 -271 Clerk-Recorder
- 1310 -267 Record Conversion

BUDGET TOTALS

FY 2022-23

Expenditures + Other Financing Uses	\$ 3,309,328
Revenues + Other Financing Sources	\$ 1,945,400
General Fund Contribution	\$ 1,363,928
Personnel	17.0
% General Fund Contribution	42%

ORG CHART

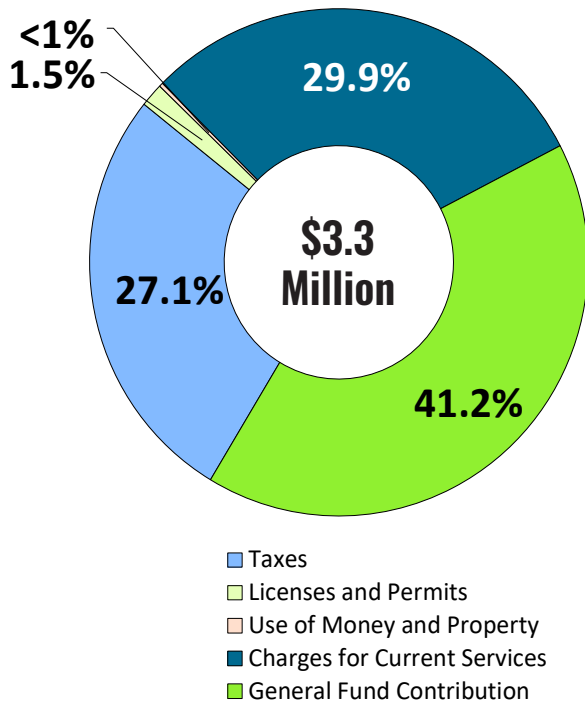


FY 2022-23 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE

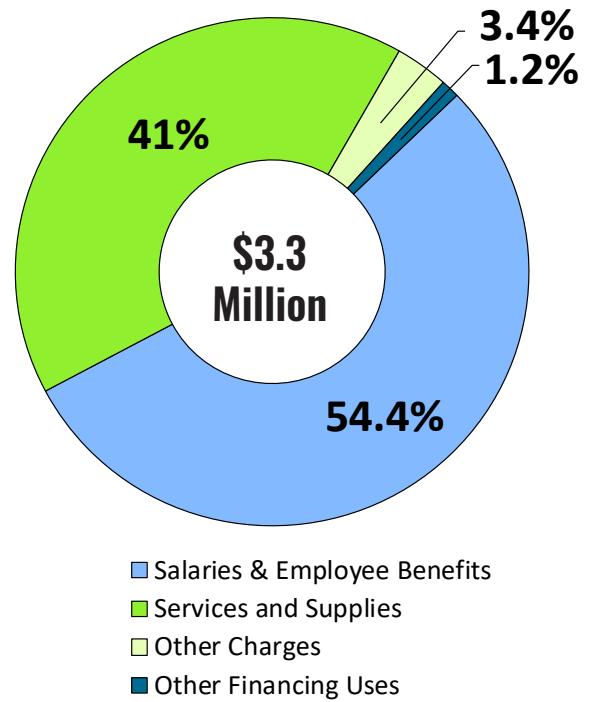
	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	615,591	971,061	836,000	897,000	897,000	61,000	7%
Licenses and Permits	42,414	51,475	50,000	50,000	50,000	0	0%
Use of Money and Property	0	0	8,400	8,400	8,400	0	0%
Other Governmental Agencies	133,922	1,021,504	0	0	0	0	
Charges for Current Services	780,189	997,478	877,000	990,000	990,000	113,000	13%
Other Revenues	13,254	72,782	0	0	0	0	
Total Revenues	1,585,370	3,114,300	1,771,400	1,945,400	1,945,400	174,000	10%
Expenditures							
Salaries & Employee Benefits	1,398,340	1,482,972	1,623,984	1,801,613	1,801,613	177,629	11%
Services and Supplies	1,327,531	1,334,688	1,449,078	1,357,682	1,357,682	(91,396)	-6%
Other Charges	265,343	0	105,393	111,633	111,633	6,240	6%
Fixed Assets	679,218	36,838	0	0	0	0	
Total Expenditures	3,670,432	2,854,498	3,178,455	3,270,928	3,270,928	92,473	3%
Other Financing Sources (Uses)							
Other Financing Sources	8,581	1,943	199,970	0	0	(199,970)	-100%
General Fund Contribution	0	0	1,328,849	1,363,928	1,363,928	35,079	3%
Other Financing Uses	(22)	(56)	(121,764)	(38,400)	(38,400)	83,364	-68%
Total Other Financing Sources (Uses)	8,559	1,887	1,407,055	1,325,528	1,325,528	(81,527)	-6%
Net Revenues (Expenditures)	(2,076,503)	261,689	0	0	0	0	
Additional Funding Support							
1100 General Fund	2,123,648	(193,398)	0	0	0	0	
1310 Recorder Record Conversion	(47,145)	(68,291)	0	0	0	0	
Total Additional Funding Support	2,076,503	(261,689)	0	0	0	0	
Staffing Positions							
Allocated Positions	16.00	16.00	16.00	17.00	17.00	1.00	7%



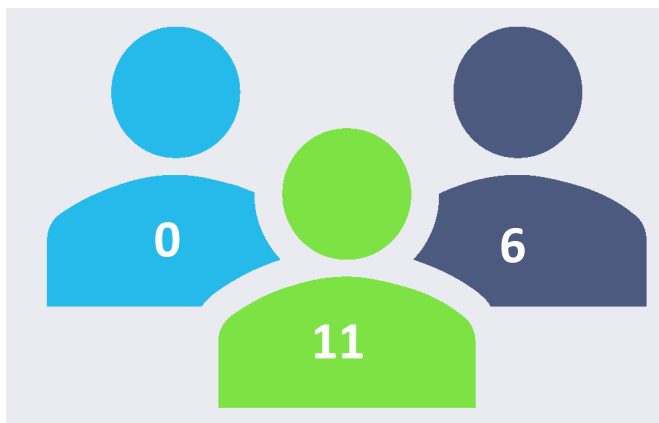
TOTAL REVENUES



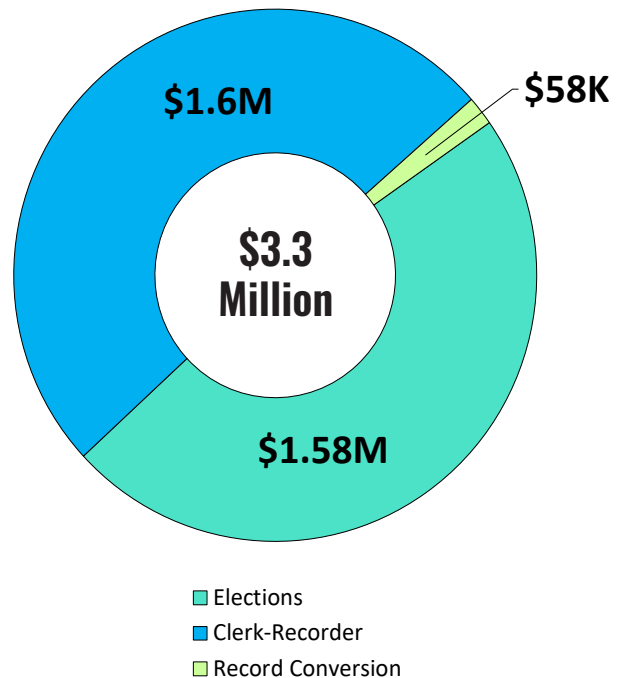
TOTAL EXPENDITURES



PERMANENT POSITIONS



EXPENDITURES





CLERK-RECORDER (1100-271)

PROGRAM DISCUSSION

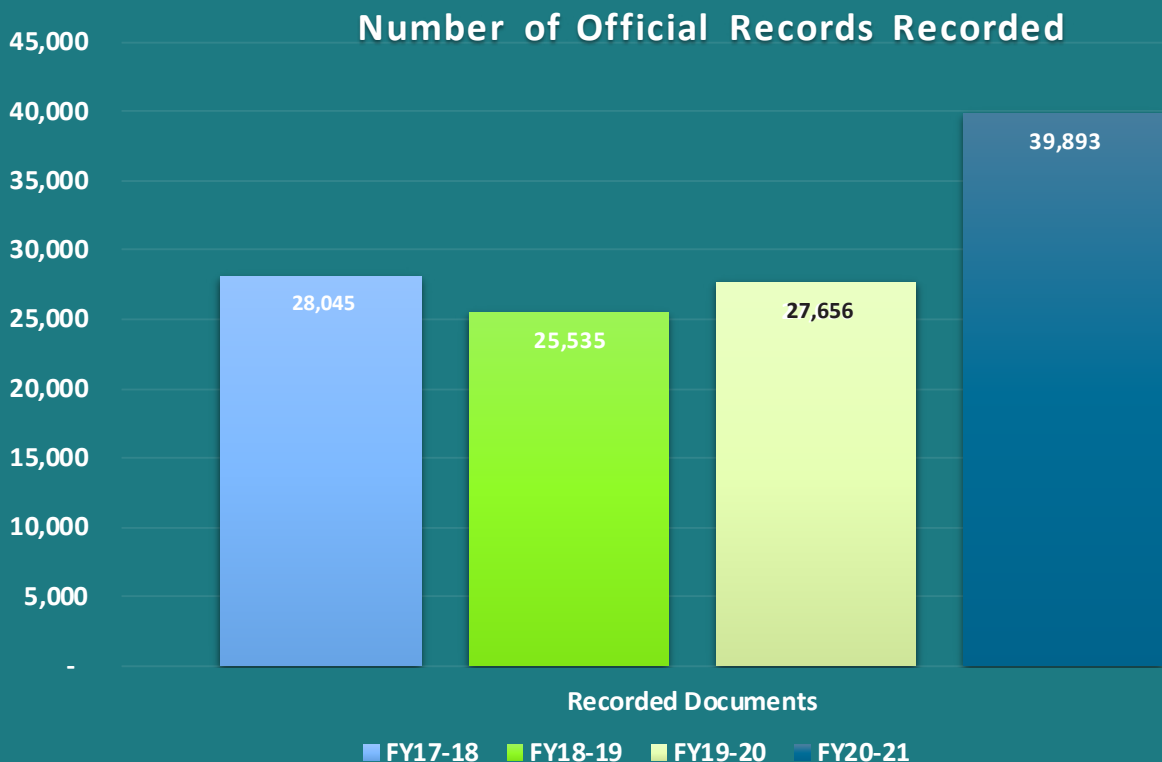
The Clerk-Recorder's office is dedicated to making the public record readily accessible while safeguarding the confidentiality and security of those records and providing informative and responsive services to the public.

The Clerk-Recorder's office is the official repository for all documents and maps relating to land in Humboldt County, and for vital record events (birth, death, and marriage) which occur in Humboldt County. Recording of documents affecting land in Humboldt County accomplishes the mandate to "impart constructive notice" of any action affecting title to real property. Once a document is recorded it becomes a part of the official record of the county and is retrievable by examining the alphabetical and chronological indexes. Revenues are generated through the collection of recording fees mandated by state law and the sale of copies of documents.

Additionally, the Clerk-Recorder's Office provides a variety of services including issuing marriage licenses, performing civil marriage ceremonies, filing various registrations and notices, and administering oaths. The department's focus is to ensure the integrity of these records as well as improve access for all citizens while performing its duties within legislated mandates and deadlines. Per Health and Safety Code, the Clerk Recorder sells copies of these records and certifies their accuracy. This program contains the following budget unit:

1100-271 Clerk-Recorder

This program supports the Board of Supervisors' Strategic Framework by providing community-appropriate levels of service, investing in county employees, inviting civic engagement and awareness of available services, and fostering transparent, accessible, welcoming and user-friendly services.



ACCOMPLISHMENTS



GOALS

- Fostered transparent, accessible, welcoming, and user-friendly services by expanding a self-service web portal which provides useful online tools to the public. The site features an online index search for documents recorded or filed between 1979 to the present. After locating the index entry, the user may purchase and self-print any non-certified copy from scanned images which are available for records recorded after April of 1999.
- Fostered transparent, accessible, welcoming and user-friendly services, the Clerk Recorder has included a self-service web module enabling an index search of county's California Environmental Quality Act (CEQA) filings and postings. Once located in the index, the public may view the records on the website without fee.
- Invested in county employees to maintain professional and knowledgeable staff by attending virtual meetings with the California Department of Public Health and the County Recorders' Association of California, in addition to completing required and optional county training courses.
- Fostered transparent, accessible, welcoming and user-friendly services, with a self-service web portal that is accessible 24 hours a day, 7 days a week, and has increased customer satisfaction. It has also helped the Clerk-Recorder's office safely maintain services to the public during COVID-19.
- Invited civic engagement and awareness of available services with an updated website that includes new information, forms, requirements for foreign acknowledgment, and a real estate terms glossary, along with a departmental webmail address to provide direct access to staff to answer questions and provide direction of the requester when necessary.

- Provide community-appropriate levels of service by fully implementing eRecording as an option for frequent submitters to transmit official records electronically.
- Manage our resources to ensure sustainability of services by continuing to perform assessments of historical land and vital record books in fragile condition and in need of restoration; further develop and initiate plans for digitizing and appropriately storing each record.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	615,591	971,061	836,000	897,000	897,000	61,000	7%
Licenses and Permits	42,414	51,475	50,000	50,000	50,000	0	0%
Charges for Current Services	671,417	846,346	702,000	815,000	815,000	113,000	16%
Other Revenues	7,684	5,000	0	0	0	0	
Total Revenues	1,337,106	1,873,882	1,588,000	1,762,000	1,762,000	174,000	11%
Expenditures							
Salaries & Employee Benefits	881,570	884,714	1,043,932	1,210,106	1,210,106	166,174	16%
Services and Supplies	217,927	273,156	410,807	400,968	400,968	(9,839)	-2%
Other Charges	201,167	0	49,867	57,008	57,008	7,141	14%
Total Expenditures	1,300,664	1,157,870	1,504,606	1,668,082	1,668,082	163,476	11%
Other Financing Sources (Uses)							
Other Financing Sources	398	0	199,970	0	0	(199,970)	-100%
General Fund Contribution	0	0	(200,000)	(93,918)	(93,918)	106,082	-53%
Other Financing Uses	0	0	(83,364)	0	0	83,364	-100%
Total Other Financing Sources (Uses)	398	0	(83,394)	(93,918)	(93,918)	(10,524)	13%
Net Revenues (Expenditures)	36,840	716,012	0	0	0	0	
Additional Funding Support							
1100 General Fund	(36,840)	(716,012)	0	0	0	0	
Total Additional Funding Support	(36,840)	(716,012)	0	0	0	0	
Staffing Positions							
Allocated Positions	10.00	10.00	10.00	11.00	11.00	1.00	10%

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has increased due to Real Estate prices increasing. Increased activity in selling/purchasing of Real Estate.
- The proposed revenue budget for the Other Revenues category has increased due to increased activity in processing vital records. The high process rates primarily relate to requests for documents required for Real ID requirements.
- The proposed revenue budget for Other Finance Sources category has decreased. Funds from the Records Conversion fund for the initial phase of the e-recording project has completed. Recorder’s Modernization Trust funds for building improvements and security upgrade projects are on hold for further evaluation of departmental needs.
- The proposed Contribution to the General Fund has decreased due to the increased costs of Salary & Employee Benefits outpacing the increases in the proposed revenue categories.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to negotiated salary and benefit cost increases.

ADDITIONAL FUNDING REQUESTS

The Clerk-Recorder has submitted no additional funding requests.

PERSONNEL

There are no personnel changes requested, however during FY 2021-22, 1.0 Temporary FTE Recordable Documents Examiner I/II was allocated causing an increase in 1.0 FTE to be reflected over the prior year adopted allocation.





ELECTIONS (1100-140)

PROGRAM DISCUSSION

The purpose of the Office of Elections is to 1) allow and encourage all qualified citizens to register to vote and exercise their right to vote; 2) develop voter materials and resources, and make accessible, pertinent and reliable information about office holders, candidates, measures and districts and agencies available to the public; 3) work with the California Secretary of State's Office, other California counties, local municipalities, school districts and special districts and county agencies to ensure that California Elections Code and provisions of the Government and Education Codes are adhered to; and 4) administer fair, accurate, lawful and transparent elections.

Registration Rolls and Voting: The Office of Elections (Office) supplies voter registration forms to entities such as post offices and groups such as the League of Women Voters, campaigns, and receives new voter registrations from multiple sources (e.g. Department of Motor Vehicles, Secretary of State, National Voter Registration Act of 1993 agencies) and updates local voter rolls. The Office, collaborating with other entities, maintains the statewide registration system which continues to expand with the Motor Voter registration program. The Office provides accessible web-based voter resources and remote accessible vote by mail ballot marking services to local and Uniformed Overseas Citizens Assistance Voting Act voters.

Information for the Public: The Office is the Humboldt County filing office for the Fair Political Practices Commission (FPPC) and administers financial reporting for the County of Humboldt by receiving, reviewing, processing and making available financial filing documents for campaigns, and elected and appointed officials. The Office maintains a webpage with current and archived elections information, redacted campaign filings, guides and resources for candidate filing, poll worker guides and training materials and links to other voter sites. For each election, the Office creates and sends out voter information guides.

Adherence to Codes: The Office's primary function is to maintain voter rolls and conduct countywide and district elections in accordance with federal and

state laws. In its capacity as the FPPC filing office, the Office reviews economic interest and campaign financial filings for completeness and accuracy. Special and school districts are supported by the Office monitoring composition of district governing boards and shepherding resolutions of election consolidation and special district appointments to the Board of Supervisors. Municipalities are supported by the Office shepherding resolutions of election consolidation to the Board of Supervisors.

Conduct Elections: The Office conducts federal, state, and local elections for elected offices, state propositions and local measures. The Office establishes deadlines for candidacy filing and local measures and administers the filing period for both. Election data is reported to the Secretary of State and made available to the public on the Office's webpage.

Legislation Impacts on Programs and Services:

1. Require vote by mail ballots be mailed to all active registered voters in all elections. Make Remote Accessible Vote by Mail ballot available to all registered voters. (AB37)
2. Bilingual election officers. (AB1631)
3. Ballot and signature verification. (SB503)
4. Requirement to provide vote by mail application with voter guide removed. Military and overseas voters and voters with disabilities may complete conditional voter registration and vote. Department of Corrections notifies Secretary of State of individuals with felony conviction. (SB504 This program contains the following budget unit:

1100 140 Elections

This program supports the Board of Supervisors' Strategic Framework by investing in county employees, inviting civic engagement and awareness of available services, fostering transparent, accessible, welcoming and user friendly services, seeking outside funding sources to benefit Humboldt County needs, facilitating public/private partnerships to solve problems, building inter-jurisdictional and regional cooperation.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	133,922	1,021,504	0	0	0	0	
Charges for Current Services	60,136	84,784	125,000	125,000	125,000	0	0%
Other Revenues	5,422	67,782	0	0	0	0	
Total Revenues	199,480	1,174,070	125,000	125,000	125,000	0	0%
Expenditures							
Salaries & Employee Benefits	516,770	598,258	580,052	591,507	591,507	11,455	2%
Services and Supplies	1,099,859	1,061,532	1,018,271	936,714	936,714	(81,557)	-8%
Other Charges	64,099	0	55,526	54,625	54,625	(901)	-2%
Fixed Assets	679,218	36,838	0	0	0	0	
Total Expenditures	2,359,946	1,696,628	1,653,849	1,582,846	1,582,846	(71,003)	-4%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	1,528,849	1,457,846	1,457,846	(71,003)	-5%
Other Financing Uses	(22)	(56)	0	0	0	0	
Total Other Financing Sources (Uses)	(22)	(56)	1,528,849	1,457,846	1,457,846	(71,003)	-5%
Net Revenues (Expenditures)	(2,160,488)	(522,614)	0	0	0	0	
Additional Funding Support							
1100 General Fund	2,160,488	522,614	0	0	0	0	
Total Additional Funding Support	2,160,488	522,614	0	0	0	0	
Staffing Positions							
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00	

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Services and Supplies category has decreased due to performing only one Election this fiscal year. There will not be an extra Election.
- The proposed General Fund Contribution has decreased due to performing only one Election this fiscal year. There will not be an extra Election.

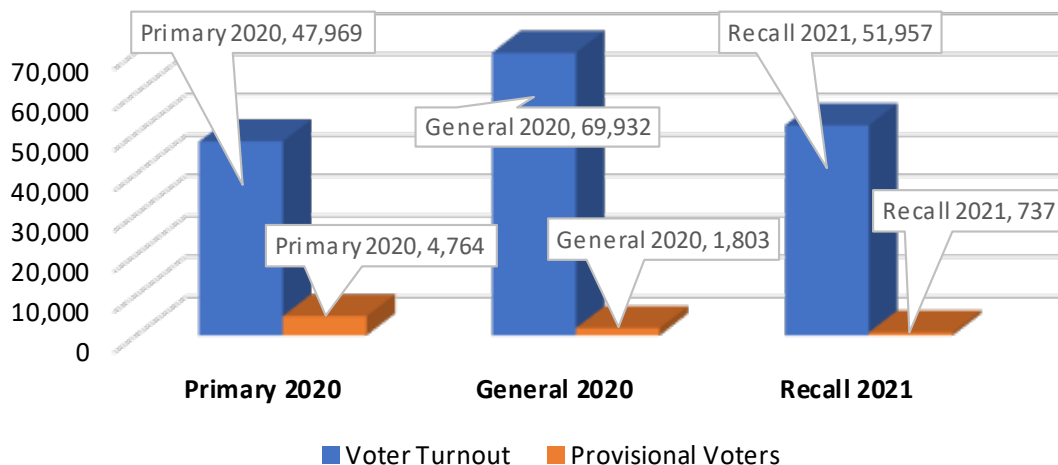
ADDITIONAL FUNDING REQUESTS

Elections has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

Call Center Effect on Provisional Voting



The Elections Department fostered transparent, accessible, welcoming and user-friendly services by providing 85,317 voters with the opportunity to vote.

ACCOMPLISHMENTS



GOALS

- Fostered transparent, accessible, welcoming and user-friendly services for the 2021 Gubernatorial Recall Election by providing 86,234 voters an opportunity to vote, of which 51,962 voters cast a ballot and 48,339 of those voters voted by mail. Secured \$585,000 in funding from the State of California for the Recall Election. Total cost of the Recall Election was \$494,412. Remaining \$90,588 can be used to off set costs for the June 2022 Primary Election.
- Managed resources to ensure sustainability of services by assessing staffing needs and reallocating positions to better suit the workload of the department. Staffing changes are expected to distribute the workload and reduce overtime hours experienced by the department.
- Fostered transparent, accessible, welcoming and user-friendly services by obtaining authorization to access the California Secretary of State's County Test Environment (CTE) which allows County Election staff to participate in statewide mock elections to test software updates prior to going live, and to train staff on equipment and processes in a test environment.
- Managed resources to ensure sustainability of services by adding additional security measures to the Elections facility.
- Provided community-appropriate levels of service by upgrading the phone system using state funding and implementing a call center for use on voting day to reduce the number of provisional ballots issued. Utilizing the call center, the percentage of voters who voted provisionally dropped from 10% in the 2020 Primary Election to 2.5% in the 2020 General Election, and to 1.4% in the 2021 Recall Election.
- Invite civic engagement and awareness of available services by engaging community stakeholder participation in evaluating if Humboldt County should move to a Vote Center model for conducting elections. Community participation will be provided by three primary methods including public hearing meetings, community organization meetings and online public comment form.
- Provide community-appropriate levels of service by working with County IT and an outside vendor to establish connectivity at polling locations in anticipation of moving to the Vote Center model for conducting elections.
- Foster transparent, accessible, welcoming and user-friendly services by conducting the 2022 Statewide General Election by providing over 85,000 voters an opportunity to vote.
- Foster transparent, accessible, welcoming and user-friendly services by conducting the 2023 Districts Election. From FY 2017-18 to FY 2019-20, 34 school districts and 33 special districts have moved to even-year elections. Only one school district and seven special districts continue to conduct odd-year elections.
- Provide community-appropriate levels of service by increasing resiliency against power outages through the fortification of back-up power systems.





RECORD CONVERSION (1310-267)

PROGRAM DISCUSSION

This fund supplements the county General Fund by providing for the conversion, storage and retrieval of recorded documents and maps, as well as the archival storage of those records.

Both the conversion and eRecording portions of the fund are driven by the volume of certain recordable documents. The volume is impacted by any economic change that affects the sale or refinancing of real property. If interest rates rise or property values decrease, fewer documents are recorded resulting in fewer fees being collected for this fund.

In 2017, the Recorder began using the redaction portion of the fund and started the Social Security Redaction Project in order to help protect citizens from the increasing threat of identity theft. This two-

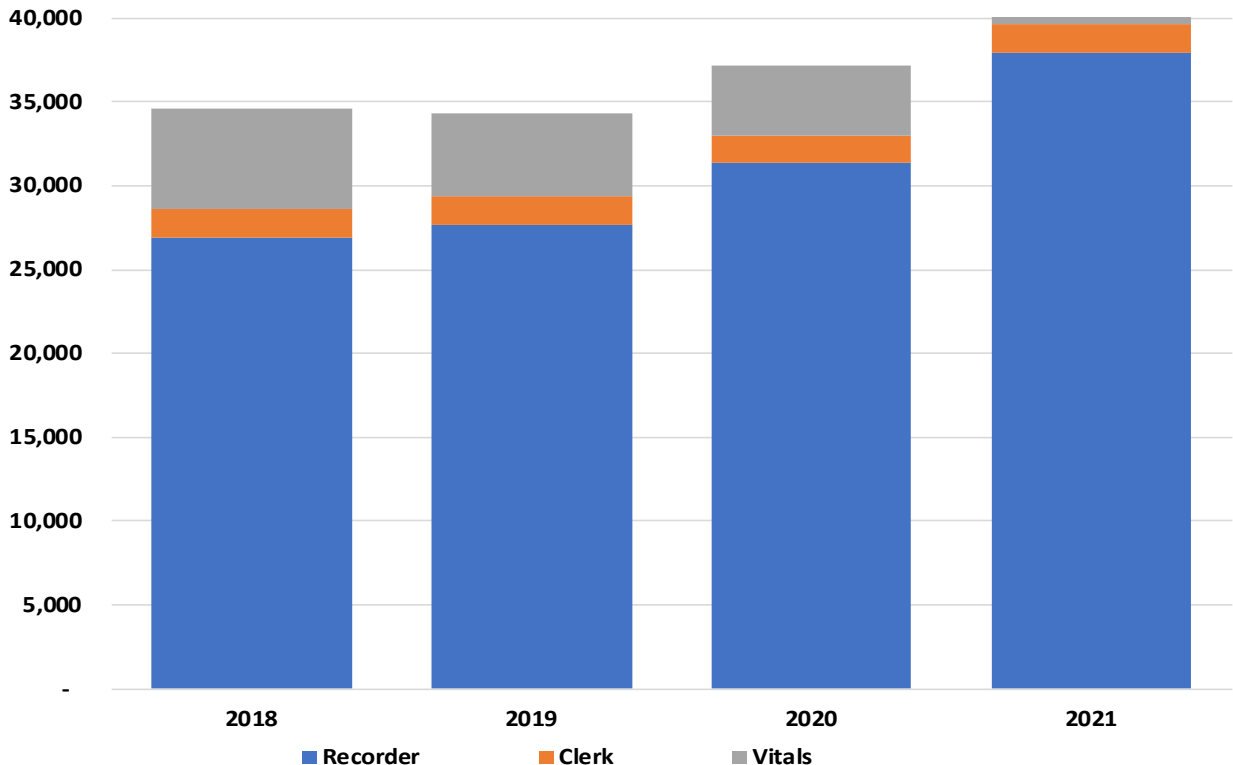
part project created a program, as mandated by Government Code 27301(a), to redact social security numbers on official records recorded before 1999. Part one was completed in January of 2018. Part two of the project was completed in 2021.

This program contains the following budget unit:

1310- 267 Record Conversion

This program supports the Board of Supervisors' Strategic Framework by providing for and maintaining infrastructure, managing our resources to ensure sustainability of services, and fostering transparent, accessible, welcoming and user-friendly services.

County Clerk / Recorder Processed Records by Calendar Year



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Use of Money and Property	0	0	8,400	8,400	8,400	0	0%
Charges for Current Services	48,636	66,348	50,000	50,000	50,000	0	0%
Other Revenues	148	0	0	0	0	0	
Total Revenues	48,784	66,348	58,400	58,400	58,400	0	0%
Expenditures							
Services and Supplies	9,745	0	20,000	20,000	20,000	0	0%
Other Charges	77	0	0	0	0	0	
Total Expenditures	9,822	0	20,000	20,000	20,000	0	0%
Other Financing Sources (Uses)							
Other Financing Uses	0	0	(38,400)	(38,400)	(38,400)	0	0%
Total Other Financing Sources (Uses)	0	0	(38,400)	(38,400)	(38,400)	0	0%
Net Revenues (Expenditures)	38,962	66,348	0	0	0	0	
Additional Funding Support							
1100 General Fund	(38,962)	(66,348)	0	0	0	0	
Total Additional Funding Support	(38,962)	(66,348)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0	

SIGNIFICANT CHANGES

There are no significant changes.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Record Conversion has submitted no additional funding requests.

ACCOMPLISHMENTS



GOALS

- Fostered transparent, accessible, welcoming and user-friendly services with the purchase and installation of an archival quality storage system capable of properly storing and preserving all original maps filed with the Recorder while still providing ease of access for reproduction purposes.
- Managed our resources to ensure sustainability of services by continuing to adhere to the appropriate archival storage solutions for historical and contemporary official record documents.
- Manage our resources to ensure sustainability of services by continuing to scan historical birth, death, and marriage records to safeguard the original paper record from wear and tear while simultaneously improving access and efficiency for staff preparing certified copies of the records for the public.
- Foster transparent, accessible, welcoming and user-friendly services by establishing a restrictive covenant program to assist in the redaction of unlawfully restrictive covenants contained within recorded official records in violation of subdivision (l) of Section 12955 of the Government code.



COUNTY ADMINISTRATIVE OFFICE DEPARTMENTAL SUMMARY

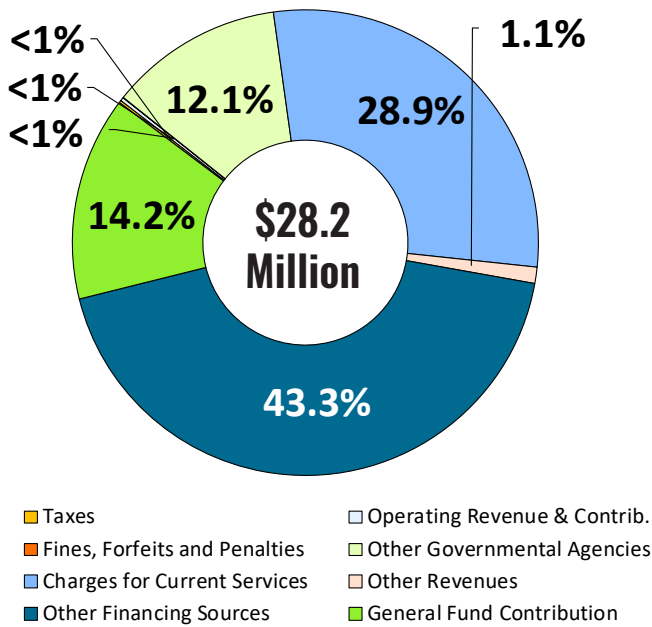
DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
Elishia Hayes, County Administrative Officer <hr/> The mission of the Humboldt County Administrative Office (CAO) is to support the needs of our community through unparalleled service, participatory leadership, professional growth, optimal management of resources, responsible policies and procedures, and teamwork.	Expenditures + Other Financing Uses	\$ 28,208,541
	Revenues + Other Financing Sources	\$ 24,228,049
	General Fund Contribution	\$ 3,980,492
	Personnel	49.0
	% General Fund Contribution	14%

BUDGET UNITS	ORG CHART
<p>The County Administrative Office (CAO) includes the following budget units:</p> <p>ADA Compliance</p> <ul style="list-style-type: none"> • 3552- 152 ADA Compliance <p>Management & Budget</p> <ul style="list-style-type: none"> • 1100- 103 Management & Budget Team <p>Communications</p> <ul style="list-style-type: none"> • 3521- 151 Communications <p>Economic Development</p> <ul style="list-style-type: none"> • 1120- 275 Economic Development Team • 1120- 286 Headwaters Fund • 1120- 287 Workforce Investment <p>Economic Development Promotion</p> <ul style="list-style-type: none"> • 1100- 181 Economic Development Promotion <p>Fish & Game Advisory Commission</p> <ul style="list-style-type: none"> • 1700- 290 Fish & Game Advisory Commission <p>Forester & Warden</p> <ul style="list-style-type: none"> • 1100- 281 Forester & Warden <p>Information Technology</p> <ul style="list-style-type: none"> • 3550- 118 Information Technology Team 	<p>Purchasing & Disposition</p> <ul style="list-style-type: none"> • 3555- 115 Purchasing Team <p>CAO Measure Z</p> <ul style="list-style-type: none"> • 1100-300 CAO Measure Z

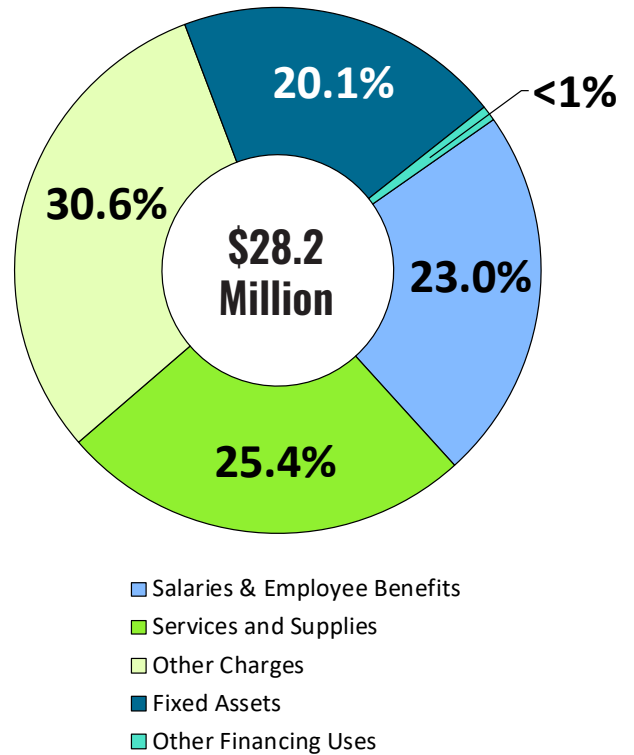
FY 2022-23 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE - CAO

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	50,000	50,000	50,000	50,000	50,000	0	0%
Operating Revenue & Contribution	305,980	26,500	5,789,333	68,405	68,405	(5,720,928)	-99%
Licenses and Permits	390	390	0	0	0	0	
Fines, Forfeits and Penalties	(38,677)	(121,877)	8,000	7,400	7,400	(600)	-8%
Use of Money and Property	387,626	297,681	0	0	0	0	
Other Governmental Agencies	5,572,877	1,517,260	229,789	3,407,550	3,407,550	3,177,761	1383%
Charges for Current Services	6,747,699	1,955,969	1,970,332	8,146,584	8,146,584	6,176,252	313%
Other Revenues	261,621	246,424	1,858,958	318,844	318,844	(1,540,114)	-83%
Other Financing Sources	(4,831)	50	2,234,621	2,901,348	2,901,348	666,727	30%
General Fund Contribution	0	0	17,321	17,321	17,321	0	0%
Not Applicable	0	1,879,633	2,757,285	0	0	(2,757,285)	-100%
Total Revenues	13,282,685	5,852,030	14,915,639	14,917,452	14,917,452	1,813	0%
Expenditures							
Salaries & Employee Benefits	4,572,707	4,722,623	5,953,703	7,081,573	6,489,462	535,759	9%
Services and Supplies	3,999,125	5,692,687	8,687,340	7,466,009	7,160,252	(1,527,088)	-18%
Other Charges	2,510,519	1,058,262	6,705,995	8,670,077	8,627,216	1,921,221	29%
Fixed Assets	13,384	2,958,687	5,175,826	5,667,048	5,667,048	491,222	9%
Other Financing Uses	(229,675)	0	0	0	0	0	
Total Expenditures	10,866,060	14,432,259	26,522,864	28,884,707	27,943,978	1,421,114	5%
Other Financing Sources (Uses)							
Other Financing Sources	3,039,163	5,928,305	6,309,276	9,310,597	9,310,597	3,001,321	48%
General Fund Contribution	0	0	5,495,327	4,921,221	3,980,492	(1,514,835)	-28%
Other Financing Uses	1,363,166	(3,163,307)	(197,378)	(264,563)	(264,563)	(67,185)	34%
Total Other Financing Sources (Uses)	4,402,329	2,764,998	11,607,225	13,967,255	13,026,526	1,419,301	12%
Net Revenues (Expenditures)	6,818,954	(5,815,231)	0	0	0	0	
Additional Funding Support							
1100 General Fund	1,676,659	2,021,484	0	0	0	0	
1120 Economic Development	(3,319,634)	(1,108,796)	0	0	0	0	
1700 Fish & Game	1,375	254	0	0	0	0	
3521 Communications	(2,174,242)	413,031	0	0	0	0	
3550 Information Tech Enterprise	14,133	4,709,046	0	0	0	0	
3552 ADA Compliance ISF	650,253	(1,465,411)	0	0	0	0	
3555 Central Services ISF	149,886	312,704	0	0	0	0	
3842 Headwaters Sale EDA Fund	(2,037)	56,353	0	0	0	0	
3843 Headwaters Revolving Loan Fund	(1,242,720)	34,099	0	0	0	0	
3844 Hdwtrs Loan Loss Reserve	(9,664)	(2,187)	0	0	0	0	
3846 Hdwtrs Comm Investment Fund	847,667	(4,890)	0	0	0	0	
3847 Hdwtrs Liquidity Fund	93,997	(891)	0	0	0	0	
3848 Headwaters Grant Fund	237,630	73,121	0	0	0	0	
3849 Headwaters Grant Fund Initiati	(679)	(42)	0	0	0	0	
3852 Headwaters Investment Fund	(148,994)	(139,796)	0	0	0	0	
4490 Radio Capitalization & Amoritiz	(5,583)	80,931	0	0	0	0	
4495 Telephone Capitalization	(1,715)	92,454	0	0	0	0	
Total Additional Funding Support	(3,233,668)	5,071,464	0	0	0	0	
Staffing Positions							
Allocated Positions	42.00	45.00	47.00	52.00	49.00	2.00	4%

TOTAL REVENUES



TOTAL EXPENDITURES

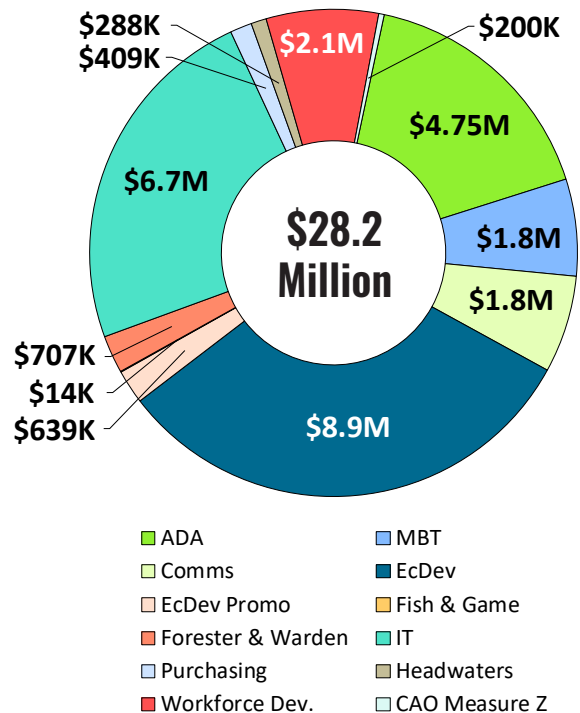


PERMANENT POSITIONS

ADA COMPLIANCE	FISH & GAME
MGMT & BUDGET	FORESTER & WARD.
COMMUNICATIONS	INFO. TECHNOLOGY
ECONOMIC DEV.	PURCHASING
ECON. DEV. PROMO	CAO MEASURE Z



EXPENDITURES





ADA COMPLIANCE (3552-152)

PROGRAM DISCUSSION

The ADA Compliance budget unit enforces the county's compliance with Title II of the American's with Disability Act (ADA) of 1990. ADA Compliance contains elements including accessibility to county programs, services and activities, facilities, roadways, website, county policies and procedures.

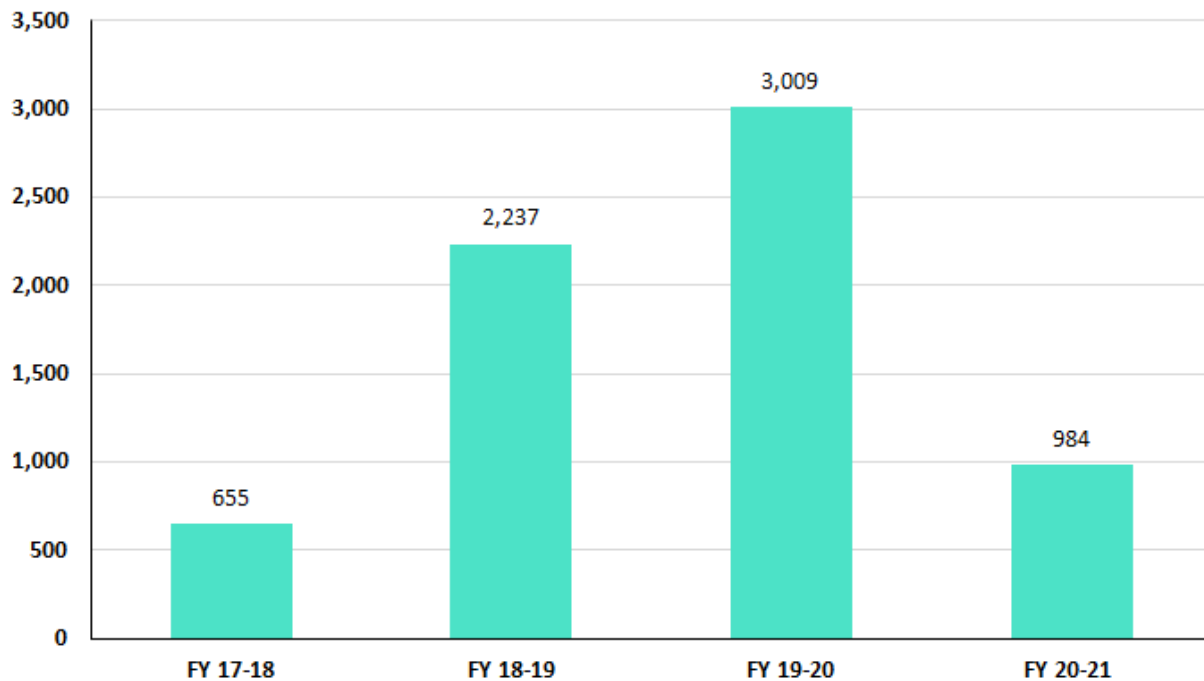
The ADA Compliance budget unit investigates all ADA-related complaints, performs ADA barrier removal and coordinates with outside vendors on capital improvement projects for barrier removal. ADA Compliance is responsible for carrying out the Humboldt County ADA Compliance Plan and monitors the Humboldt County ADA Compliance Plan for County Maintained Roads.

This program contains the following budget unit:

3552-152 ADA Compliance

This program supports the Board of Supervisors' Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, managing resources to ensure sustainability of services, creating opportunities for improved safety and health and fostering transparent, accessible, welcoming, and user-friendly services.

ADA Barriers to Access Removed or Closed



The total number of ADA barriers to access in county owned or leased facilities removed or closed by fiscal year. Fiscal year 2021-22 experienced a decrease in the total number of barriers to access removed due to the COVID-19 pandemic.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	0	4,908	72,088	0	0	(72,088)	-100%
Charges for Current Services	2,337,351	1,940,799	1,261,316	904,910	904,910	(356,406)	-28%
Other Revenues	21,196	9	0	0	0	0	
Other Financing Sources	0	0	2,234,621	2,901,348	2,901,348	666,727	30%
Total Revenues	2,358,547	1,945,716	3,568,025	3,806,258	3,806,258	238,233	7%
Expenditures							
Salaries & Employee Benefits	570,660	457,118	559,735	571,897	571,897	12,162	2%
Services and Supplies	498,226	149,220	630,370	507,984	507,984	(122,386)	-19%
Other Charges	10,549	777	61,373	0	0	(61,373)	-100%
Fixed Assets	(2)	2,256,968	3,412,758	3,479,865	3,479,865	67,107	2%
Total Expenditures	1,079,433	2,864,083	4,664,236	4,559,746	4,559,746	(104,490)	-2%
Other Financing Sources (Uses)							
Other Financing Sources	40,614	2,405,322	668,589	941,296	941,296	272,707	41%
General Fund Contribution	0	0	625,000	0	0	(625,000)	-100%
Other Financing Uses	(1,995,184)	(14,793)	(197,378)	(187,808)	(187,808)	9,570	-5%
Total Other Financing Sources (Uses)	(1,954,570)	2,390,529	1,096,211	753,488	753,488	(342,723)	-31%
Net Revenues (Expenditures)	(675,456)	1,472,162	0	0	0	0	
Additional Funding Support							
3552 ADA Compliance ISF	650,253	(1,465,411)	0	0	0	0	
Total Additional Funding Support	650,253	(1,465,411)	0	0	0	0	
Staffing Positions							
Allocated Positions	5.00	5.00	5.00	5.00	5.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has decreased due to reimbursement for COVID-19 response not anticipated in the current year.
- The proposed revenue budget for the Charges for Current Services category has decreased due to changes in local accounting practices. Internal Service Fund charges for intrafund revenues are now reflected as "Other Financing Sources".
- The proposed revenue budget for the Other Financing Sources category has increased due to an increase in 2020 Finance Plan funds for ADA barrier removal projects and changes in local accounting practices. Internal Service Fund charges for interfund revenues are reflected as "Other Financing Sources," as opposed to "Charges for Current Services."
- The proposed General Fund Contribution has decreased due to an increase in 2020 Finance Plan funds.
- The proposed expenditure budget for the Services and Supplies category has decreased due to a reduction in Professional and Special Services.
- The proposed expenditure budget for the Other Charges category has decreased due to changes in local accounting practices. Internal Service Fund charges are now reflected as "Services and Supplies" and "Other Financing Uses" as opposed to "Other Charges."
- The proposed expenditure budget for the Fixed Assets category has increased due to due to ADA barrier removal projects. Funding of \$3,479,865 is recommended for capital assets; additional details on the proposed projects are available in the Capital Expenditure table.

ADDITIONAL FUNDING REQUESTS

ADA Compliance has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

ACCOMPLISHMENTS



GOALS

- Enforced laws and regulations, fostered transparent, accessible, welcoming and user-friendly services by completing the Garberville Complex that houses the Garberville Branch Library, Sheriff Substations and multipurpose conference room. The multipurpose conference is used by the county to provide office hours and a meeting location in Southern Humboldt for county programs.
- Enforced laws and regulations to protect residents and created opportunities for improved safety and health by completing ADA barrier removal at seven facilities listed in the ADA Compliance Plan.



- Enforce laws and regulations, foster transparent, accessible, welcoming and user-friendly services by installing a beach wheelchair mat at Clam Beach County Park that will provide individuals with disabilities access to the beach. With the installation of a beach wheelchair mat at Clam Beach County Park the county will re-open its beach wheelchair reservation system at the park.
- Enforce laws and regulations, provide for and maintain infrastructure and foster transparent, accessible, welcoming and user-friendly services by completing ADA improvements at the Garberville Public Health Branch located at 727 Cedar Street, Garberville. The Garberville Public Health Branch is located across the street from the Garberville Complex that houses the Garberville Branch Library and Sheriff Substation. Completing ADA upgrades at the Garberville Public Health Branch location will complete one campus complex concept as described in the county's Facilities Master Plan.
- Enforce laws and regulations and provide for and maintain infrastructure by completing the Correctional Facility Showers project. The completion of this project will provide for 13 accessible showers in 11 housing units within the Humboldt County Correctional Facility.
- Enforce laws and regulations, foster transparent, accessible, welcoming and user-friendly services by completing the Department of Child Support Services (DCSS) and Economic Development Renovation Project at 2420 6th Street, Eureka. This project will provide a fully accessible facility for DCSS, decrease their current footprint and create fully accessible office space for the relocation of Economic Development. The completion of this project will create an additional campus complex concept as described in the county's Facilities Master Plan. The Humboldt Plaza will be home to DCSS, Economic Development, Elections and Department of Health and Human Services programs.
- Enforce laws and regulations, and foster transparent, accessible, welcoming and user-friendly services by providing county employees with "ADA in Your Workplace" training. "ADA in Your Workplace" training will educate county employees about ways to identify and avoid creating barriers to programs, services and activities at work.



MANAGEMENT & BUDGET

(1100-103)

PROGRAM DISCUSSION

The County Administrative Office-Management & Budget Team (CAO-MBT) provides leadership and guidance in the implementation of the policies of the Board of Supervisors. The CAO-MBT analyzes issues and makes recommendations to the Board regarding the administration and operation of county departments and programs. The CAO-MBT coordinates and oversees the county budget, fee schedule and legislative platform and monitors the use of financial and human resources.

The County Administrative Office Management & Budget Team (CAO-MBT) works to fulfill mandated functions through supportive collaboration between departments, the Board of Supervisors and external stakeholders.

This program contains the following budget unit:

1100 -103 County Administrative Office

This program supports the Board of Supervisors' Strategic Framework by providing for and maintaining infrastructure, providing community-appropriate levels of service, managing resources to ensure sustainability of services, investing in County employees, inviting civic engagement and awareness of available services, fostering transparent, accessible, welcoming and user-friendly services, facilitating the establishment of local revenue sources to address local needs, seeking outside funding sources to benefit Humboldt County needs, building inter-jurisdictional and regional cooperation, and engaging in discussions of our regional economic future.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	50,000	50,000	50,000	50,000	50,000	0	0%
Other Governmental Agencies	90,260	114,750	0	0	0	0	
Other Revenues	8,616	0	100	0	0	(100)	-100%
Total Revenues	148,876	164,750	50,100	50,000	50,000	(100)	0%
Expenditures							
Salaries & Employee Benefits	818,811	948,776	1,284,971	1,339,256	1,339,256	54,285	4%
Services and Supplies	374,074	639,560	999,239	435,421	435,421	(563,818)	-56%
Other Charges	29,692	0	38,910	46,420	46,420	7,510	19%
Total Expenditures	1,222,577	1,588,336	2,323,120	1,821,097	1,821,097	(502,023)	-22%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	2,273,020	1,771,097	1,771,097	(501,923)	-22%
Other Financing Uses	(519)	(911)	0	0	0	0	
Total Other Financing Sources (Uses)	(519)	(911)	2,273,020	1,771,097	1,771,097	(501,923)	-22%
Net Revenues (Expenditures)	(1,074,220)	(1,424,497)	0	(106,982)	0	0	
Additional Funding Support							
1100 General Fund	1,074,220	1,424,497	0	0	0	0	
Total Additional Funding Support	1,074,220	1,424,497	0	0	0	0	
Staffing Positions							
Allocated Positions	7.00	7.00	7.00	7.00	7.00	0.00	

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has decreased due to the reductions to Services and Supplies as the result of one-time allocations from the prior fiscal year.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to negotiated salary and benefit cost increases.
- The proposed expenditure budget for the Services and Supplies category has decreased due to one-time allocations for consulting in the FY 2021-22 budget for financial services associated with needs of the Auditor-Controller’s Office, redistricting associated with the 2020 Census update, and polling and research associated with a potential tax measures for the county’s Transient Occupancy Tax (TOT) or hotel tax.
- The proposed expenditure budget for the Other Charges category has increased due to rising Internal Service Fund charges.

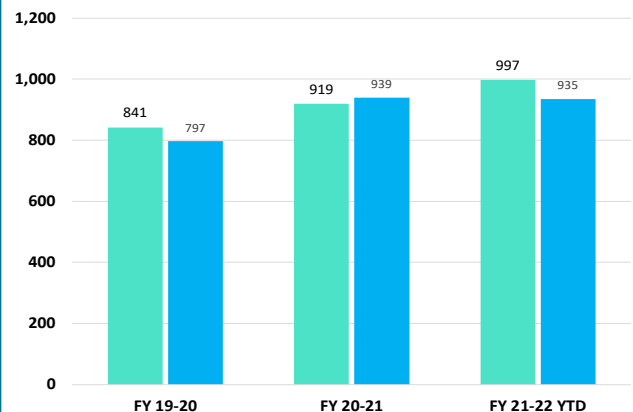
ADDITIONAL FUNDING REQUESTS

CAO-MBT has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

Public Records Act Requests and Responses

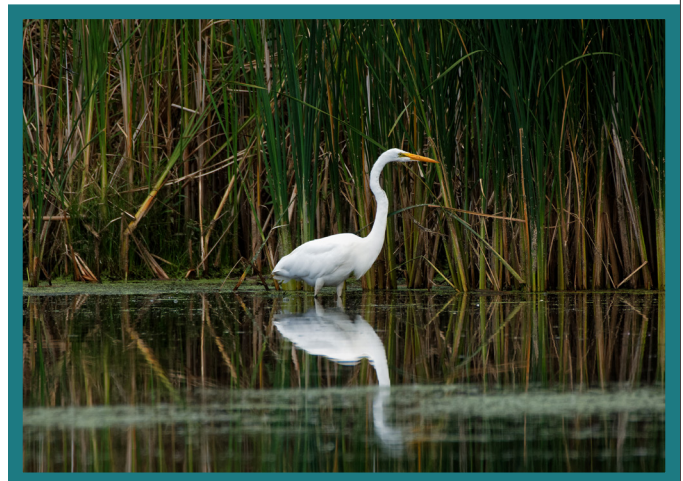


ACCOMPLISHMENTS



GOALS

- Invested in county employee by negotiating competitive salary increases with the labor groups representing the majority of the county's workforce. This increases the ability of the county to attract and retain experienced and well qualified employees in order to increase the quality and level of service the county provides to its citizens and businesses.
- Sought outside funding sources to secure direct federal funding (otherwise known as "earmarks") for two priority county projects - \$5 million for the Hammond Trail Bridge Replacement project and \$218,000 for the Humboldt County Comprehensive Economic Development Strategy.
- Provided community-appropriate levels of services by completing preparation and implementation of redistricting requirements in response to the 2020 Census and its updated demographics for citizens of Humboldt County.
- Invested in county employee by implementing a county-wide work place culture improvement effort involving department heads and employees from nearly every county department.
- Managed county resources and provided community appropriate levels of service with flexible and responsive employee policies and practices in response to the always changing landscape of the COVID-19 pandemic. This effort included prompt response to change laws, regulation and guidance and efforts to protect employee and the public from the virus while maintaining quality services to citizens, businesses and visitors alike.
- Managed county resources and provided community appropriate levels of service by launching the updated and redesigned Humboldt County Website that is compliant with the American's with Disability Act and provides an easier platform to navigate and more transparency into the operations of the county.
- Managed county resources and provided community appropriate levels of service by allocating \$13 million payment of American Rescue Plan Act (ARPA) funding for economic impact grants, much needed roads and infrastructure improvements, COVID-19 related contingencies and for payment of general relief client debt.
- Manage our resources to ensure sustainability of services through fiscal responsibility and long-term planning efforts to address capital improvement costs, short-term and long-term cash management and to create policies and procedures that minimize the county's debt service and issuance costs with an overall objective of ensuring prudent debt management practices in order to maintain financial stability, preserve public trust and minimize costs to taxpayers.
- Protect vulnerable populations and seek outside funding sources to continue to benefit Humboldt County needs through increased legislative activities that provide much needed funding for services.
- Engage in discussion of our regional economic future, advance local interests in natural resource discussions and engage new partners by working with local, regional, state and federal partners to advocate for favorable legislation and regulations related to offshore wind and cannabis in Humboldt County.
- Manage our resources to ensure sustainability of services by planning for and implementing policies and programs that ensure employee pension and retirement benefits liability costs are minimized by investing wisely, prepaying costs to reduce interest rates, implementing cost reduction measures and actively seeking alternatives and solutions to manage the county's pension and OPEB liabilities.
- Seek outside funding sources to benefit Humboldt County ongoing infrastructure needs including the county's aging road system and other public facilities.





COMMUNICATIONS (3521-151)

PROGRAM DISCUSSION

Communications is an Internal Service Fund, and performs services for other county departments on a cost for service basis.

This program contains the following budget unit:

3521-151 Communications

The primary functions in both the radio and telephone programs consist of maintenance, contract administration, system design and equipment specification, capitalization fund management, and monthly bill auditing. This program supports the Board of Supervisors Strategic Framework by Providing for and maintaining infrastructure.



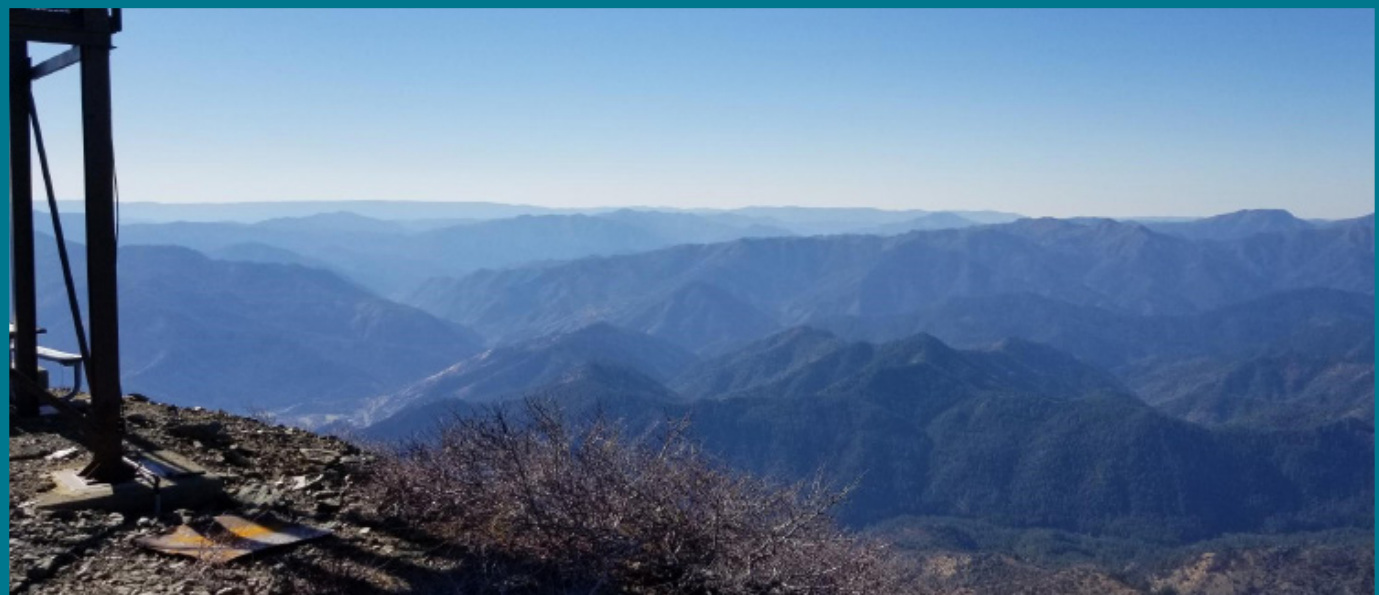
ACCOMPLISHMENTS



GOALS

- Provided for and maintained infrastructure with the ongoing Radio Infrastructure Project. This project will replace the existing outdated system on mountaintops with state-of-the-art systems to provide better coverage to critical areas.
- Provided for and maintained infrastructure with the support and upgrades of Cisco phone systems.

- Provide for and maintain infrastructure by continuing the multi-phase, multi-year Radio Infrastructure Project.
- Provide for and maintain infrastructure with the ongoing upgrades of multiple phone sites.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	279,480	0	0	281	281	281	100%
Charges for Current Services	0	0	322,353	334,434	334,434	12,081	4%
Other Revenues	37,531	37,742	0	30,440	30,440	30,440	100%
General Fund Contribution	0	0	17,321	17,321	17,321	0	0%
Total Revenues	317,011	37,742	339,674	382,476	382,476	42,802	13%
Expenditures							
Salaries & Employee Benefits	98,748	81,103	78,299	94,354	94,354	16,055	21%
Services and Supplies	72,884	96,643	104,081	111,831	111,831	7,750	7%
Other Charges	113,733	0	57,972	48,144	48,144	(9,828)	-17%
Fixed Assets	13,351	459,504	1,107,135	1,562,345	1,562,345	455,210	41%
Total Expenditures	298,716	637,250	1,347,487	1,816,674	1,816,674	469,187	35%
Other Financing Sources (Uses)							
Other Financing Sources	0	192,218	1,007,813	1,446,465	1,446,465	438,652	44%
Other Financing Uses	2,119,261	(5,741)	0	(12,267)	(12,267)	(12,267)	-100%
Total Other Financing Sources (Uses)	2,119,261	186,477	1,007,813	1,434,198	1,434,198	426,385	42%
Net Revenues (Expenditures)	2,137,556	(413,031)	0	0	0	0	
Additional Funding Support							
3521 Communications	(2,137,556)	413,031	0	0	0	0	
Total Additional Funding Support	(2,137,556)	413,031	0	0	0	0	
Staffing Positions							
Allocated Positions	1.00	1.00	1.00	1.00	1.00	0.00	0%

SIGNIFICANT CHANGES

- The proposed revenue for the Other Revenues category has increased due to the cell tower lease revenue.
- The proposed revenue budget for the Other Financing Sources category has increased due to changes in local accounting practices. Internal Service Fund charges for General Fund and Non-General Fund County Departments are now reflected as "Charges for Current Services." Also, a transfer of \$795,000 from the American Rescue Plan Act fund (3232) is proposed to fund a change order for the ongoing radio infrastructure replacement project to partially offset the previously mentioned changes.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to an increase in health insurance and retirement benefits.
- The proposed expenditure budget for the Other Charges category has decreased due changes in local accounting practices. Internal Service Fund charges for interfund revenues are reflected as "Other Financing Sources."
- The proposed expenditure budget for the Fixed Assets category has increased due to additional costs associated to the Radio Infrastructure Project. This project is anticipated to span several years. Funding of \$1,562,345 is recommended for capital assets; additional details on the proposed project is available in the Capital Expenditure table.

ADDITIONAL FUNDING REQUESTS

Communications has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



ECONOMIC DEVELOPMENT

PROGRAM DISCUSSION BY BUDGET UNIT

The Economic Development division is a subset of the County Administrative Office and exists to meet the Humboldt County's economic needs by administering the County of Humboldt's Comprehensive Economic Development Strategy (CEDS), implementing the Board of Supervisor's Strategic Framework, and by identifying, vetting and executing policies and programs that are designed to strengthen and sustain Humboldt county's economy.

1120- 275 Economic Development

The Economic Development Division, also branded as "GoHumCo", works to meet Humboldt County's diverse economic needs by administering programs and projects related to Humboldt County's Comprehensive Economic Development Strategy (CEDS), the Board of Supervisors' Strategic Framework (pertaining to economic development), and other policies and programs designed to strengthen and sustain Humboldt County's economy. The Economic Development team also serves as the primary administrator for county level economic and workforce development-centric policies, programs and strategies.

1120- 286 Headwaters Fund Board

The Headwaters Fund Board is a subset of the Economic Development Division and is staffed by the Economic Development team. This fund was established with federal and state dollars through direct appropriations to offset the loss of timber harvest jobs and taxes when the Headwaters Forest was purchased and logging on the forest was curtailed or reduced.

The Headwaters Fund (HWF) provides access to low interest loans through partnerships with Arcata Economic Development corporation and the Redwood Region Economic Development Commission.

1120- 287 Workforce Development Board

The county's local workforce efforts and Workforce Development Board (WDB) is a subset of the Economic Development division and is staffed by the Economic Development team. Funded primarily through Workforce Innovation and Opportunity Act funds, the WDB of Humboldt County brings together community members from the private sector, local government, non-profits, labor unions, education, and public agencies to develop, grow, and prepare Humboldt County's workforce.



ACCOMPLISHMENTS



GOALS

- Engaged new partners by dedicating a minimum of 30 staff hours monthly to support the Department of Aviation through Project S.O.A.R. (Sourcing Opportunities for Airport Revenues).
 - Facilitated public/private partnerships to solve problems with the CalForest WRX program which was developed and awarded a grant of \$84,986 to support the research needed in preparation for creating a Forest Health Fund.
 - Encouraged new local enterprise through Project Trellis being awarded its fourth Cannabis Equity Grant (CEG) from the Governor's Office of Business and Economic Development in the amount of \$3.45 million.
 - Provided for and maintained infrastructure by establishing the Samoa Peninsula Enhanced Infrastructure Finance District (EIFD). The EIFD will provide infrastructure funding aimed at encouraging private development on the Samoa Peninsula.
 - Engaged in discussions of our regional economic future when the Economic Development team was notified of an award of \$218,000 to assist with the required development of Prosperity Network Comprehensive Economic Development Strategy (CEDS). This marks one of the first Federal earmarks received by Humboldt County.
- Support business, workforce development and creation of private-sector jobs by updating the CEDS to include recovery-based strategies related to the COVID-19 economic disruption and applying for additional CEDS funding from the US-EDA.
 - Retain existing and facilitate new living-wage private sector jobs and housing through support provided for special projects that align with the Board of Supervisors approved spending plan for ARPA dollars.
 - Facilitate the establishment of local revenue sources to address local needs and provide community-appropriate levels of service through the continued response to disruptions to the local economy caused by the COVID-19 pandemic.
 - Support business, workforce development and creation of private-sector jobs by continuing to assist cannabis-related businesses in the transition to the legal cannabis industry.
 - Encourage new local enterprise by utilizing Samoa Peninsula EIFD funding towards utility infrastructure and entitlement activities aimed at encouraging private development on the Samoa Peninsula.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Licenses and Permits	195	390	0	0	0	0	
Other Governmental Agencies	3,798,264	1,062,530	0	1,303,000	1,303,000	1,303,000	100%
Charges for Current Services	1,260	0	0	0	0	0	
Other Revenues	22,453	168,036	1,209,870	0	0	(1,209,870)	-100%
Total Revenues	3,822,172	1,230,956	1,209,870	1,303,000	1,303,000	93,130	8%
Expenditures							
Salaries & Employee Benefits	410,888	682,287	574,297	992,429	545,951	(28,346)	-5%
Services and Supplies	268,498	382,948	1,117,912	1,006,718	723,278	(394,634)	-35%
Other Charges	31,701	202,478	5,142,005	7,283,912	7,244,130	2,102,125	41%
Fixed Assets	0	0	500,000	434,416	434,416	(65,584)	-13%
Total Expenditures	711,087	1,267,713	7,334,214	9,717,475	8,947,775	1,613,561	22%
Other Financing Sources (Uses)							
Other Financing Sources	0	1,532,951	4,277,060	6,574,703	6,574,703	2,297,643	54%
General Fund Contribution	0	0	1,847,284	1,839,772	1,070,072	(777,212)	-42%
Other Financing Uses	473,351	(167,941)	0	0	0	0	
Total Other Financing Sources (Uses)	473,351	1,365,010	6,124,344	8,414,475	7,644,775	1,520,431	25%
Net Revenues (Expenditures)	3,584,436	1,328,253	0	0	0	0	
Additional Funding Support							
1120 Economic Development	(3,585,339)	(1,328,253)	0	0	0	0	
Total Additional Funding Support	(3,585,339)	(1,328,253)	0	0	0	0	
Staffing Positions							
Allocated Positions	8.00	8.00	8.00	10.00	9.00	1.00	12%

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has increased due to anticipated new grant revenues from the state for the Project Trellis Local Equity Program (LEP).
- The proposed revenue budget for the Other Revenues category has decreased due to an anticipated reduction in Measure S funding for the Project Trellis program.
- The proposed revenue budget for the Other Financing Sources category has increased due to a transfer in from the Economic Development Fund for state equity program awards and prior year Measure S allocations in varying stages of Project Trellis grant awards.
- The proposed General Fund Contribution has decreased primarily due to a reduction in Measure S funding.
- The proposed expenditure budget for the Services and Supplies category has decreased due to a reduction in professional services associated with Project Trellis grants.
- The proposed expenditure budget for the Other Charges category has increased due to varying stages of Project Trellis grant awards.
- The proposed expenditure budget for the Fixed Asset category has decreased due to expenses associated with the renovation at the Humboldt Plaza to allow for an ADA compliant facility for Economic Development. Funding of \$434,416 is recommended for capital assets; additional details on the proposed project is available in the Capital Expenditure table.



ADDITIONAL FUNDING REQUESTS

Economic Development submitted two additional funding requests for a total of \$769,700.

1. \$93,152 for 1.0 FTE Administrative Analyst position; \$219,385 for vacant unfunded positions; and \$384,163 for filled positions that support the EIFD, CEDS, Project SOAR, CalForest WRX and other Board directed unfunded initiatives that do not have separate grant revenue.
2. \$73,000 CEDS grant match to be used for marketing, programmatic support, and administrative costs.

Request 1 is not recommended at this time. While this request has merit it did not meet a priority level that allowed for it to be funded based on available financial resources. Request 2 is recommend at a reduced level of \$50,253 in order to avoid laying off staff.

PERSONNEL

During FY 2021-22 , 1.0 FTE Economic Development Coordinator was allocated for Project Trellis support. Thus causing an increase of 1.0 FTE to be reflected over the prior year adopted allocation.

A net increase of an additional 1.0 FTE is proposed. The deallocation of 1.0 FTE Economic Development Specialist (MC) and the allocation of 1.0 FTE Economic Development Specialist (non-MC) is proposed. An allocation of 1.0 FTE Administrative Analyst i/ii is requested to support new Board directed initiatives for Project S.O.A.R., EIFD, and CalForest WRX.

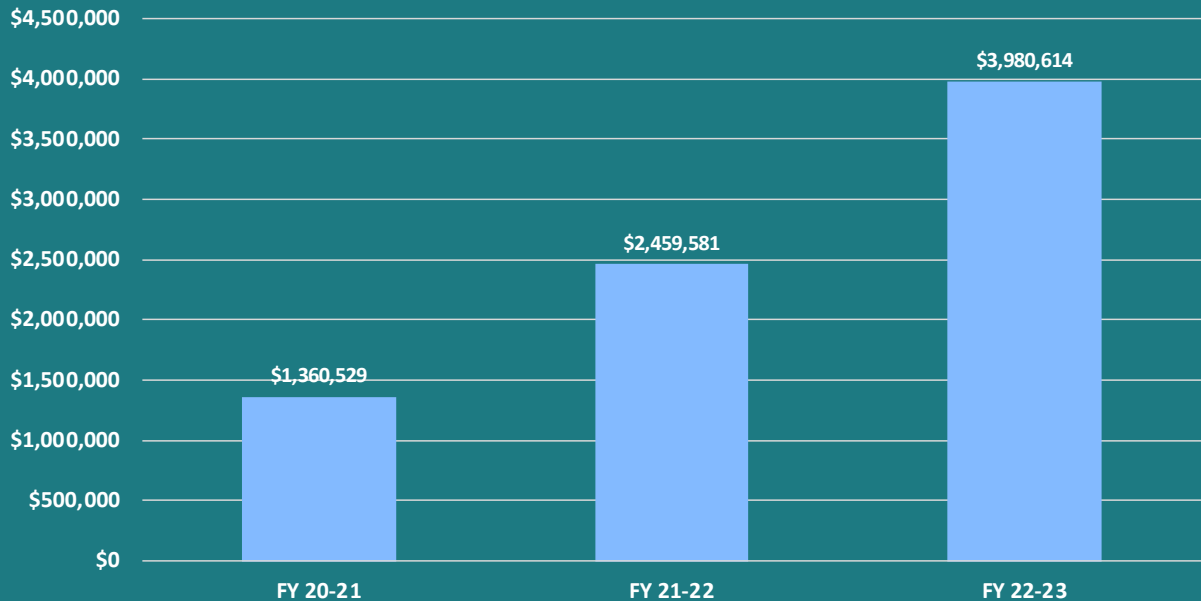
Allocate

- 1.0 Administrative Analyst I/II
- 1.0 Economic Development Specialist

Deallocate

- 1.0 Economic Development Specialist (M/C)

Other Revenues & Grants



External (out of agency) grant funding and revenues obtained to aid and support in administering 1120-275 economic development strategies

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Revenues	34	0	623,312	288,404	288,404	(334,908)	-54%
Total Revenues	34	0	623,312	288,404	288,404	(334,908)	-54%
Expenditures							
Salaries & Employee Benefits	93,786	42,426	126,637	145,633	0	(126,637)	-100%
Services and Supplies	11,963	4,940	16,717	22,317	0	(16,717)	-100%
Other Charges	247,295	233,389	479,958	291,483	288,404	(191,554)	-40%
Total Expenditures	353,044	280,755	623,312	459,433	288,404	(334,908)	-54%
Other Financing Sources (Uses)							
Other Financing Sources	337,476	186,189	0	0	0	0	
General Fund Contribution	0	0	0	171,029	0	0	
Other Financing Uses	0	(56,353)	0	0	0	0	
Total Other Financing Sources (Uses)	337,476	129,836	0	171,029	0	0	
Net Revenues (Expenditures)	(15,534)	(150,919)	0	0	0	0	
Additional Funding Support							
1120 Economic Development	15,534	150,919	0	0	0	0	
Total Additional Funding Support	15,534	150,919	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Revenues category has decreased due to reductions to Grant Fund, Liquidity Fund, and the Community Investment Fund revenues.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased as these expenditures are not allowable under the Headwaters Fund charter.
- The proposed expenditure budget for the Services and Supplies category has decreased as these expenditures are not allowable under the Headwaters Fund charter.
- The proposed expenditure budget for the Other Charges category has decreased due to a reduction in the proportionate share of Internal Service Fund charges allocated to this program.

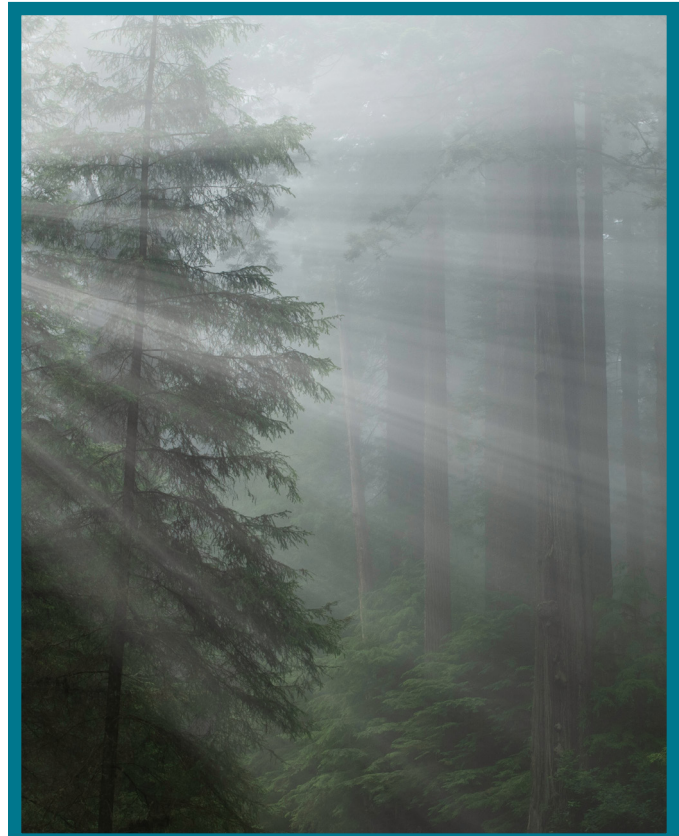
PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Headwaters Fund submitted one additional funding request for \$171,029 to support staff and administrative expenses directly associated with administration of Headwaters Fund activities.

This additional funding request is not recommended at this time. While this request has merit it did not meet a priority level that allowed for it to be funded based on available financial resources.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Licenses and Permits	195	0	0	0	0	0	
Other Governmental Agencies	1,611,409	120,680	0	2,104,550	2,104,550	2,104,550	100%
Other Revenues	1,384	5,755	0	0	0	0	
Not Applicable	0	1,879,633	2,757,285	0	0	(2,757,285)	-100%
Total Revenues	1,612,988	2,006,068	2,757,285	2,104,550	2,104,550	(652,735)	-24%
Expenditures							
Salaries & Employee Benefits	214,620	120,687	302,512	180,077	180,077	(122,435)	-40%
Services and Supplies	191,480	1,573,355	2,454,773	1,915,857	1,915,857	(538,916)	-22%
Other Charges	1,386,965	24,536	0	8,616	8,616	8,616	100%
Total Expenditures	1,793,065	1,718,578	2,757,285	2,104,550	2,104,550	(652,735)	-24%
Other Financing Sources (Uses)							
Other Financing Uses	(70,094)	(356,028)	0	0	0	0	
Total Other Financing Sources (Uses)	(70,094)	(356,028)	0	0	0	0	
Net Revenues (Expenditures)	0	0	0	0	0	0	
Additional Funding Support							
1120 Economic Development	250,171	68,538	0	0	0	0	
Total Additional Funding Support	250,171	68,538	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has increased due to changes in local accounting practices. Program revenues are now reflected as “Other Government Agencies,” as opposed to “Grant Revenue.”
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to restricted administrative costs associated with workforce funding.
- The proposed expenditure budget for the Services and Supplies category has decreased due the completion of competitive WIOA grant projects.
- The proposed expenditure budget for the Other Charges category has increased due to a change in proportionate Internal Service Fund charges allocated to the program.

ADDITIONAL FUNDING REQUESTS

Workforce Development Board has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





ECONOMIC DEVELOPMENT PROMOTION (1100-181)

PROGRAM DISCUSSION BY BUDGET UNIT

The county appropriates a portion of Transient Occupancy Tax (hotel/motel tax, or TOT) receipts to the Eureka-Humboldt Visitors Bureau to promote tourism and attract businesses to Humboldt County, and to the Redwood Region Entertainment and Education Liaisons, Inc. (RREEL), doing business as the Humboldt Del Norte Film Commission, to promote Humboldt County as a location for film and digital media production work.

Economic Development Promotion utilizes TOT funds to invest in the county's tourism economy, as identified in the county's Comprehensive Economic Development Strategy (CEDS) and the Board of Supervisors' strategic framework. The allocation to

RREEL is equal to five percent of TOT revenues plus an additional \$20,000. The allocation to the Eureka-Humboldt Visitor's Bureau is for 18 percent of TOT revenues.

This program contains the following budget unit:

1100- 181 Economic Development Promotion

This program supports the Board of Supervisors' Strategic Framework by encouraging new local enterprise, supporting business, workforce development and creation of private-sector jobs, and managing our resources to ensure sustainability of services, and engaging in discussions of our regional economic future.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Revenues	51	0	0	0	0	0	
Total Revenues	51	0	0	0	0	0	
Expenditures							
Services and Supplies	488,812	461,357	510,002	574,540	574,540	64,538	13%
Other Charges	46	64,861	0	64,860	64,860	64,860	100%
Total Expenditures	488,858	526,218	510,002	639,400	639,400	129,398	25%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	510,002	639,400	639,400	129,398	25%
Total Other Financing Sources (Uses)	0	0	510,002	639,400	639,400	129,398	25%
Net Revenues (Expenditures)	(488,807)	(526,218)	0	0	0	0	
Additional Funding Support							
1100 General Fund	488,807	526,218	0	0	0	0	
Total Additional Funding Support	488,807	526,218	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has increased due to increased travel and tourism activity in Humboldt County which is reflected in Transient Occupancy Tax (TOT) revenues that fund Economic Development Promotion.
- The proposed expenditure budget for the Services and Supplies category has increased due to contract agreements, payments made to outside agencies due to increased TOT revenues.
- The proposed expenditure budget for the Other Charges category has increased due to payments made to outside agencies due to an increase in TOT revenue.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Economic Development Promotion has submitted no additional funding requests.





FISH & GAME ADVISORY COMMISSION (1700-290)

PROGRAM DISCUSSION

The purpose of this budget unit is to function as the funding source for the Fish and Game Advisory Commission's grant program. Fish and Game code requires that fines collected be deposited into a special fund and expended for the protection, conservation and preservation of fish and wildlife under the direction of the Board. Grants are awarded after recommendation of the Commission and approval by the Board of Supervisors.

This program contains the following budget unit:

1700 290 Fish & Game Advisory Commission

This program supports the Board of Supervisors' Strategic Framework by facilitating public/private partnerships to solve problems.

ACCOMPLISHMENTS

- Invited civic engagement and awareness of services by holding meetings every month regarding Fish & Game Advisory Committee issues.
- Managed our resources to ensure sustainability of services by awarding three grants for the protection, conservation and/or preservation of fish and wildlife.

GOALS

- Provide community-appropriate levels of service by awarding grants for the protection, conservation and/or preservation of fish and wildlife.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	8,837	8,746	8,000	7,400	7,400	(600)	-8%
Other Revenues	19	0	0	0	0	0	
Total Revenues	8,856	8,746	8,000	7,400	7,400	(600)	-8%
Expenditures							
Services and Supplies	10,200	9,000	32,000	14,154	14,154	(17,846)	-56%
Other Charges	31	0	0	0	0	0	
Total Expenditures	10,231	9,000	32,000	14,154	14,154	(17,846)	-56%
Other Financing Sources (Uses)							
Other Financing Sources	0	0	24,000	6,754	6,754	(17,246)	-72%
Total Other Financing Sources (Uses)	0	0	24,000	6,754	6,754	(17,246)	-72%
Net Revenues (Expenditures)	(1,375)	(254)	0	0	0	0	
Additional Funding Support							
1700 Fish & Game	1,375	254	0	0	0	0	
Total Additional Funding Support	1,375	254	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has decreased due to the one-time use of fund balance in FY 2021-22.
- The proposed expenditure budget for the Services and Supplies category has decreased due to a reduction in grant amounts being offered as revenues from fines have decreased over time.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Fish & Game Advisory Commission has submitted no additional funding requests.





FORESTER & WARDEN (1100-281)

PROGRAM DISCUSSION

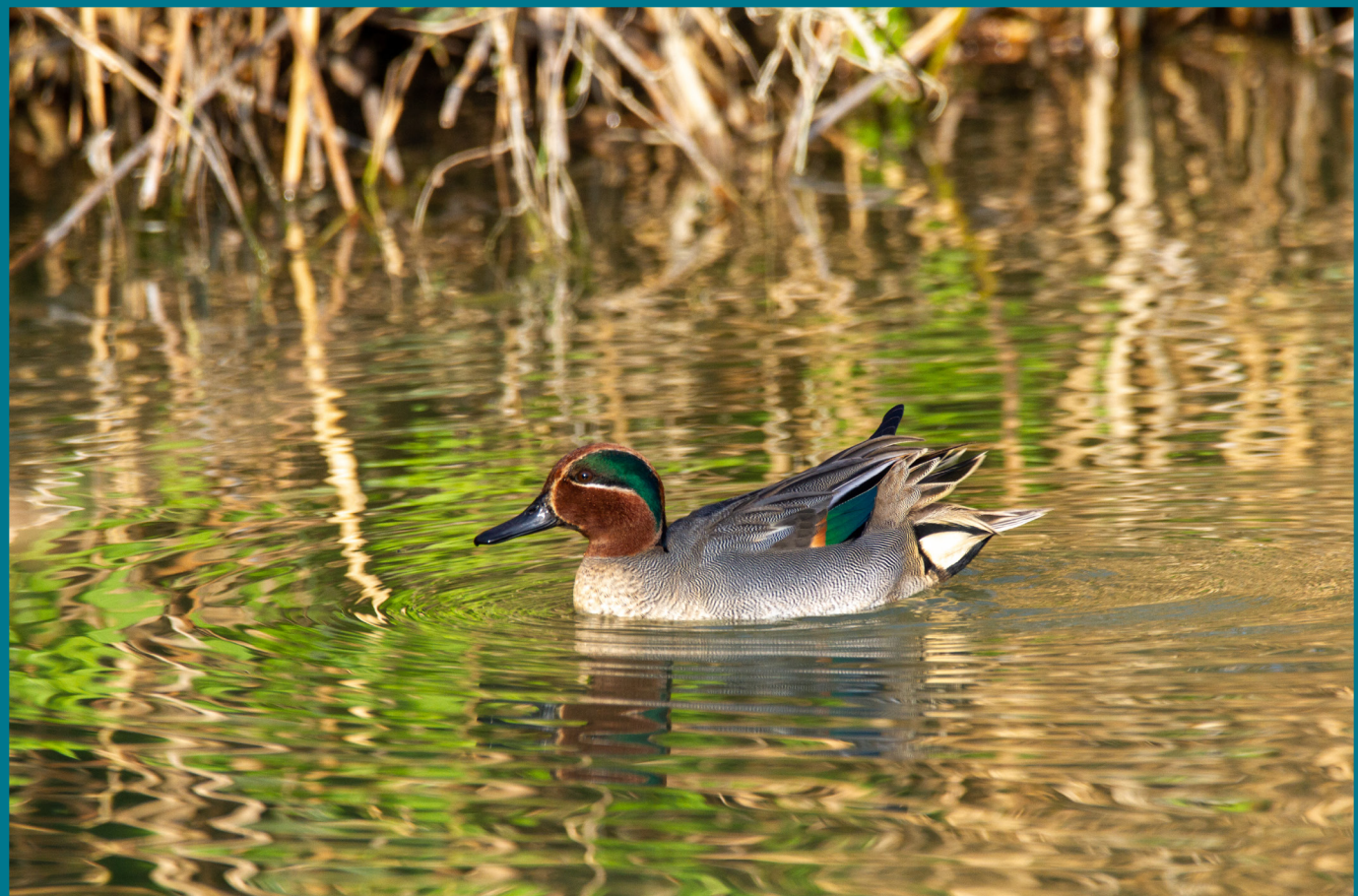
This budget unit provides for support of fire suppression services in the Trinidad area and cooperative fire dispatch services for smaller fire districts throughout the county. Expenditures for the Trinidad area are offset by a Special assessment District, Community Service Area #4 (CSA #4), for fire services.

Rates for providing fire suppression services in Trinidad and cooperative fire dispatch services are calculated by Cal FIRE. In 2003, the citizens residing in CSA#4 voted to increase their fire assessments to pay for increasing Cal FIRE personnel costs. Cal FIRE costs have continued to increase and the General Fund is covering the difference between the assessments and the fire service costs. Assessments do increase by

a CPI factor each year, however that has not kept pace with increases in the service costs.

This budget unit also provides a 100 percent share of the Co-op Fire Dispatch. Fire dispatch services are provided by Cal FIRE to the county's local fire districts. In FY 2022-23, the Humboldt County Fire Chief's Association requested Measure Z funding to cover the full cost of dispatching fees. The Humboldt County Fire Chief's Association's Measure Z request is included as recommended for funding.

This program supports the Board of Supervisors' Strategic Framework by protecting vulnerable populations.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	0	77,211	157,701	0	165,586	7,885	5%
Total Revenues	0	77,211	157,701	0	165,586	7,885	5%
Expenditures							
Other Charges	329,995	314,407	668,879	707,235	707,235	38,356	6%
Total Expenditures	329,995	314,407	668,879	707,235	707,235	38,356	6%
Other Financing Sources (Uses)							
Other Financing Sources	216,363	142,275	271,157	207,312	276,580	5,423	2%
General Fund Contribution	0	0	240,021	499,923	265,069	25,048	10%
Other Financing Uses	0	24,152	0	0	0	0	
Total Other Financing Sources (Uses)	216,363	166,427	511,178	707,235	541,649	30,471	6%
Net Revenues (Expenditures)	(113,632)	(70,769)	0	0	0	0	
Additional Funding Support							
1100 General Fund	113,632	70,769	0	0	0	0	
Total Additional Funding Support	113,632	70,769	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has increased due to Cooperative Dispatch costs. This revenue represents the Arcata Fire Department’s share of the Cooperative Dispatch contract.
- The proposed General Fund Contribution has increased due to additional funding to be received from Measure Z which increases the General Fund Contribution.

PERSONNEL

There are no personnel changes.



ADDITIONAL FUNDING REQUESTS

Forester and Warden submitted no additional funding requests.



INFORMATION TECHNOLOGY

(3550-118)

PROGRAM DISCUSSION

Information Technology (IT) is responsible for assisting county departments and staff in improving work methods and productivity through the application and use of a variety of automated services, methodologies, and information technologies. IT also maintains the integrity and security of official county information.

IT is responsible for the operation and integrity of the county's overall information infrastructure, which includes core telephony, primary internet/cloud access, desktop computers, phones, business applications as well as the security of the county's network, virtual environment, servers, and databases. IT provides overarching IT services for all departments,

some of which also support a portion of their own departmental infrastructure. In total, the county has over 2,400 personal computers, together with printers, copiers, and scanners, communicating with 100 servers over a high-speed network connecting approximately 57 county service locations.

This program contains the following budget unit:

3550- 118 Information Technology

This program supports the Board of Supervisors' Strategic Framework by providing for and maintaining infrastructure and managing our resources to ensure sustainability of services.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	26,500	26,500	5,789,333	68,124	68,124	(5,721,209)	-99%
Charges for Current Services	4,236,322	0	0	6,498,631	6,498,631	6,498,631	100%
Other Revenues	20,217	0	0	0	0	0	
Total Revenues	4,283,039	26,500	5,789,333	6,566,755	6,566,755	777,422	13%
Expenditures							
Salaries & Employee Benefits	2,072,492	2,072,967	2,687,821	3,386,117	3,386,117	698,296	26%
Services and Supplies	2,066,663	2,363,021	2,786,175	2,858,117	2,858,117	71,942	3%
Other Charges	295,673	0	219,076	201,678	201,678	(17,398)	-8%
Fixed Assets	35	242,215	155,933	190,422	190,422	34,489	22%
Total Expenditures	4,434,863	4,678,203	5,849,005	6,636,334	6,636,334	787,329	13%
Other Financing Sources (Uses)							
Other Financing Sources	96,025	0	59,672	134,067	134,067	74,395	125%
Other Financing Uses	41,666	(57,343)	0	(64,488)	(64,488)	(64,488)	-100%
Total Other Financing Sources (Uses)	137,691	(57,343)	59,672	69,579	69,579	9,907	17%
Net Revenues (Expenditures)	(14,133)	(4,709,046)	0	0	0	0	
Additional Funding Support							
3550 Information Tech Enterprise	14,133	4,709,046	0	0	0	0	
Total Additional Funding Support	14,133	4,709,046	0	0	0	0	
Staffing Positions							
Allocated Positions	19.00	22.00	22.00	24.00	22.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Operating Revenue & Contribution category has decreased due to changes in local accounting practices. Internal Service Fund charges are now reflected as “Charges for Current Services” and “Other Financing Sources.”
- The proposed revenue fund for the Charges for Current Services category has increased due to changes in local accounting practices. Internal Service Fund charges for General Fund and Non-General Fund county departments are now reflected as “Charges for Current Services” as opposed to “Operating Revenue & Contribution.”
- The proposed revenue fund for the Other Financing Sources category has increased due to changes in local accounting practices and additional department charges for increases in software applications. Internal Service Fund charges for interfund revenue are now reflected as “Other Financing Sources” as opposed to “Operating Revenue & Contribution.”
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the deallocation of 1.0 FTE IT System Administration, 1.0 FTE Senior It Systems Administration and 1.0 FTE It Technician I/II and the allocation of 2.0 FTE Senior IT Technicians and 1.0 FTE IT Systems Supervisor in FY 2021-22. Additionally in FY 2022-23 there is a request for 2.0 FTE positions.
- The proposed expenditure budget for the Fixed Assets category has increased due to the purchase of network hardware and security firewall hardware. Funding of \$190,422 is recommended for capital assets; additional details on the proposed equipment and projects are available in the Capital Expenditure table.
- The proposed expenditure budget for the Other Financing Uses category has increased due to transfers in from the Information Tech Enterprise Fund.

ADDITIONAL FUNDING REQUESTS

Information Technology has submitted no additional funding requests.

PERSONNEL

An increase of 2.0 FTE is requested. 1.0 FTE Project Manager is requested to expedite the backlog of critical IT projects and 1.0 FTE Administrative Analyst is requested to manage additional requirements in documentation and accounting practices, software and inventory calculations, and additional project support. The proposed changes are as follows:

Allocate

1.0 Project Manager

1.0 Administrative Analyst

ACCOMPLISHMENTS

- Managed our resources to ensure sustainability of services and provided for and maintained infrastructure by implementing enhanced services during the COVID-19 pandemic.
- Managed our resources to ensure sustainability of services with the implementation of an IT security framework, by requiring mandated county wide security training and risk mitigation.
- Provided for and maintained infrastructure by continual development of an advanced IT Security environment, including security software standardization, security policy development, and risk mitigation.
- Managed our resources to ensure sustainability of services by implementing established county-wide software standards for business continuity of government.
- Fostered transparent, accessible, welcoming, and user-friendly services with a website redesign to modernize the look and feel of the site and centralize accessibility, and restructure and reorganize pages/menus to make information easier for users to find.
- Fostered transparent, accessible, welcoming, and user-friendly services by completing the Board of Supervisors chambers project. Upgraded equipment in the Board chambers to provide transparency by accommodating hybrid, in-person and Zoom meetings. Also implemented the new VoteCast module that enables supervisors to vote online with votes displayed for the public for added transparency.

GOALS

- Provide for and maintain infrastructure by installing new security badge & access systems at the Correctional Facility.
- Provide for and maintain infrastructure by implementing a county-wide Laserfiche document system to manage resources with workflow, eForms and document management capabilities.
- Provide for and maintain infrastructure by implementing an IT documentation platform and password vault system to maintain infrastructure and knowledge base.
- Provide for and maintain infrastructure by enhancing network security through the purchase and implementation of Cisco Identity Services Engine (ISE). The ISE ecosystem allows for proper and accurate asset inventories that are leveraged to classify endpoints into profiled groups for automated policy implementation to enable granular control within segmented zones of trust and to enable rapid threat containment.
- Provide for and maintain infrastructure by blocking malicious and unwanted Internet traffic by employing Cisco Secure Internet Gateway (SIG). Cisco SIG will provide DNS-layer security, malicious IP blocking, selective web inspection, and app visibility/control to block malware, easily enforce content web filtering and enable secure cloud adoption.
- Provide for and maintain infrastructure by bringing county endpoint protection under the Falcon Complete package of seasoned security professionals with experience in incident handling, incident response, forensics, SOC analysis, identity protection and IT administration allowing true 24/7 endpoint response and remediation.



PURCHASING & DISPOSITION

(3555-115)

PROGRAM DISCUSSION

The Purchasing & Disposition Team's primary responsibility is to oversee, guide and support county purchases of goods, equipment and services meeting county needs while illustrating the public's expectations to obtain the maximum value for every dollar spent.

Support includes contract review and signing, review and development of requests for proposal (RFPs), and vendor relations with focus on local vendors.

Purchasing is a county resource and invests in county employees by providing policies, procedures, forms, and information along with trainings to help departments properly implement Board-adopted policies, as well as state and federal law. Other resources offered by the Purchasing Team include

standardized local service vendor rates, pre-approved contractual templates, and county-wide bids.

Additional services Purchasing provides include CAL-Card and Concur Travel Programs Administration, USPS Courthouse mail distribution, United Parcel shipping, utility payment support, and vendor-county account management including vendor vetting and set-up.

This program supports the Board of Supervisors' Strategic Framework by providing for and maintaining infrastructure, managing our resources to ensure sustainability of services, and investing in county employees.

ACCOMPLISHMENTS



GOALS

- Invested in county employees by hosting virtual trainings in Purchase Requisition Entry Training, and ININ Invoice Entry Training
- Fostered transparent, accessible, and user-friendly services by developing and publishing online CalCard User Training in NeoGov.
- Managed resources by updating and reinforcing Purchasing policies and procedures, ensuring the most current and relevant practices to county operations are carried out.
- Administered the purchase and distribution of COVID-19 supplies managing our resources so that county departments could continue to work safely.
- Fostered transparent, accessible, and user friendly services by routinely updating the Purchasing page on HumNet.
- Invested in county employees with support for the Finance Enterprise 19.2 Hot Fix implementation.
- Manage resources to ensure sustainability of services by issuing county-wide, multi-year office supply bid.
- Manage resources to ensure sustainability of services by issuing county-wide, multi-year paper and soap Bid/RFP.
- Foster transparent, accessible, and user-friendly services with the implementation and support of VCN Travel Program through Citibank.
- Manage resources to ensure sustainability of services by evaluating county Travel card vs CalCard use and selecting the most efficient and cost effective standard.

FY 2022-23 PROPOSED BUDGET TABLE

PURCHASING & DISPOSITION 3555-115

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	166,797	0	386,663	408,608	408,608	21,945	6%
Other Revenues	35,781	27,718	25,676	0	0	(25,676)	-100%
Total Revenues	202,578	27,718	412,339	408,608	408,608	(3,731)	-1%
Expenditures							
Salaries & Employee Benefits	292,702	317,259	339,431	371,809	371,809	32,378	10%
Services and Supplies	16,325	12,643	36,071	19,070	19,070	(16,999)	-47%
Other Charges	31,314	0	37,822	17,729	17,729	(20,093)	-53%
Total Expenditures	340,341	329,902	413,324	408,608	408,608	(4,714)	-1%
Other Financing Sources (Uses)							
Other Financing Sources	0	0	985	0	0	(985)	-100%
Other Financing Uses	(12,123)	(10,520)	0	0	0	0	
Total Other Financing Sources (Uses)	(12,123)	(10,520)	985	0	0	(985)	-100%
Net Revenues (Expenditures)	(149,886)	(312,704)	0	0	0	0	
Additional Funding Support							
3555 Central Services ISF	149,886	312,704	0	0	0	0	
Total Additional Funding Support	149,886	312,704	0	0	0	0	
Staffing Positions							
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00	

SIGNIFICANT CHANGES

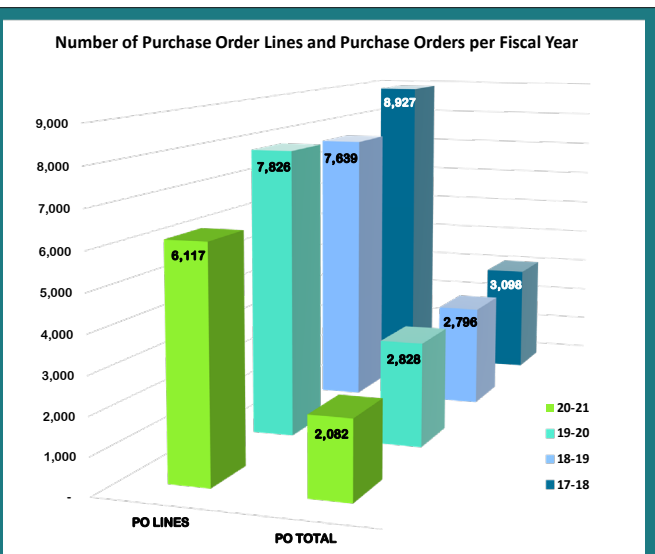
- The proposed revenue budget for the Other Revenues category has decreased due to the Staples rebate ending in the prior fiscal year. This loss from Staples was partially offset by increase in US Bank (CalCard) rebates, as CalCard use increased in FY 2021-22.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to negotiated salary and benefit cost increases.
- The proposed expenditure budget for the Services and Supplies category has decreased due to changes in local accounting practices. Encumbered professional services agreements are no longer rolled into the new fiscal year's budget.
- The proposed expenditure budget for the Other Charges category has decreased due changes in local accounting practices. Encumbered agreements are no longer rolled into the new fiscal year's budget.

ADDITIONAL FUNDING REQUESTS

Purchasing has submitted no additional funding requests.

PERSONNEL

There are no changes to personnel.



The graph represents the number of line items and purchase orders processed by the Purchasing Team each fiscal year. Purchasing is funded as an Internal Service Fund (ISF); this system supported tracking method is used to develop each years ISF charges. Order lines versus order total is used to distribute the variance of effort for each order processed.



COUNTY ADMINISTRATIVE OFFICE MEASURE Z (1100-300)

PROGRAM DISCUSSION BY BUDGET UNIT

The purpose of the County Administrative Office (CAO) Measure Z budget is to manage the Measure Z allocations that were approved by the Board of Supervisors.

Since the measure was first passed in November, 2014, the CAO has administered the Measure Z program, including more than \$70 million in funding, and nearly 200 projects involving dozens of agencies, both internal and external to the county.

This budget unit is responsible for administering Measure Z, including monitoring revenues and

expenditures, preparing contracts for outside agencies and processing payments, staffing committee meetings, and monitoring Measure Z-funded projects for efficiency and effectiveness. It also engages with fire agencies regarding fire service and dispatch, and coordinates the county's court-appointed attorney program which provides legal representation for indigent defendants.

CAO Measure Z supports the Board's Strategic Framework by protecting vulnerable populations, providing community-appropriate levels of service, and managing resources to ensure continuity of services.

FY 2022-23 PROPOSED BUDGET TABLE

CAO MEASURE Z | 100-300

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Revenues	0	0	0	0	0	0	
Total Revenues	0	0	0	0	0	0	0
Expenditures							
Salaries & Employee Benefits	0	0	0	96,982	96,982	96,982	100%
Services and Supplies	0	0	0	5,000	5,000	5,000	100%
Total Expenditures	0	0	0	101,982	101,982	101,982	100%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	0	101,982	101,982	101,982	100%
Total Other Financing Sources (Uses)	0	0	0	101,982	101,982	101,982	100%
Net Revenues (Expenditures)	0	0	0	0	0	0	0
Additional Funding Support							
1100 General Fund	0	0	0	0	0	0	
Total Additional Funding Support	0	0	0	0	0	0	0
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	1.00	1.00	1.00	100%

SIGNIFICANT CHANGES

- The proposed General Fund Contribution, expenditure budget for the Salaries & Employee Benefits category, and expenditure budget for the Services and Supplies category have all increased due to new CAO Measure Z funding budget unit and allocation in FY 2022-23.

PERSONNEL

An increase of 1.0 FTE Administrative Analyst is proposed to administer Measure Z activities and the Indigent Defense program.

This request is recommended. All Measure Z requests were reviewed and prioritized by the Measure Z Citizen's Advisory Committee and Board of Supervisors.

Allocate

1.0 Administrative Analyst



COUNTY COUNSEL

DEPARTMENTAL SUMMARY (1100-121)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
<p>Scott Miles, Interim County Counsel</p> <hr/> <p>The Office of the County Counsel is committed to providing the highest quality representation and advice to assist the county, its Board of Supervisors and other county officials in achieving their programmatic and strategic goals, while promoting excellence, civility and integrity in the delivery of government services.</p>	Expenditures + Other Financing Uses	\$ 3,398,138
	Revenues + Other Financing Sources	\$ 1,345,637
	General Fund Contribution	\$ 2,052,501
	Personnel	16.0
	% General Fund Contribution	61%

PROGRAM DISCUSSION BY BUDGET UNIT

The County Counsel's Office provides legal advice to the Board of Supervisors, all county departments, agencies, Grand Jury, and boards and commissions. Attorneys represent Child Welfare Services (CWS) in all phases of juvenile dependency cases, as well as the Public Guardian in conservatorship and probate court proceedings. County Counsel either directly handles litigation brought against the county, or coordinates with outside counsel in the defense of litigation. In addition, the County Counsel provides similar legal services to other local public entities such as special districts, First 5 program, and North Coast Emergency Medical Services, by charging a fee for such services. Support staff maintain the County Code online and provide litigation support

services to the office, Public Guardian's office and to Child Welfare Services. County Counsel attorneys work to provide accurate and timely legal advice that encourages policy innovation while protecting county resources. The office proactively works to minimize risk and assists in policy development and implementation with the various departments. This program contains the following budget unit:

1100- 121 County Counsel

This program supports the Board of Supervisors' Strategic Framework by enforcing laws and regulations to protect residents; and protecting vulnerable populations.

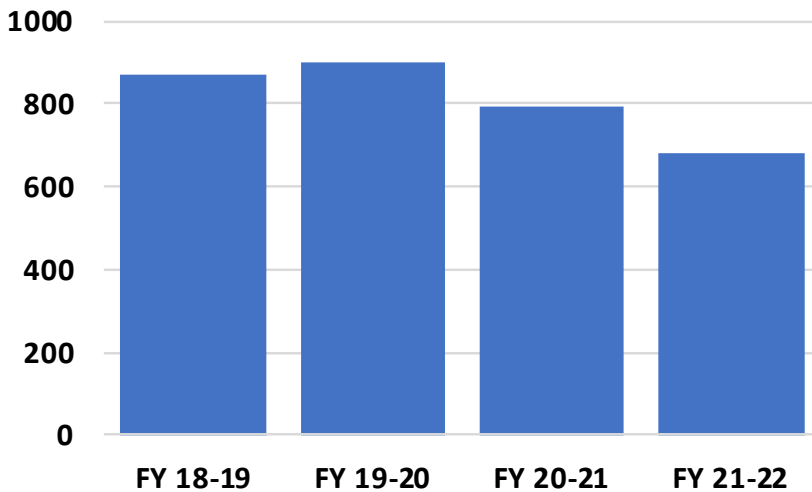
ACCOMPLISHMENTS

- Created opportunities for improved safety and health by actively being involved in the settlement agreement of the longstanding Opioid litigation which will provide the county a funding source for treatment services in the years to come.
- Created opportunities for improved safety and health by providing advice and policy guidance to Public Health, Human Resources and all aspects of county administration affected by the ongoing COVID-19 health crisis.
- Enforced laws and regulations to protect residents by representing Child Welfare Services before the Juvenile Court in approximately 684 cases.
- Enforced laws and regulations to protect residents by representing the Public Guardian before the Probate Court in approximately 365 cases.

GOALS

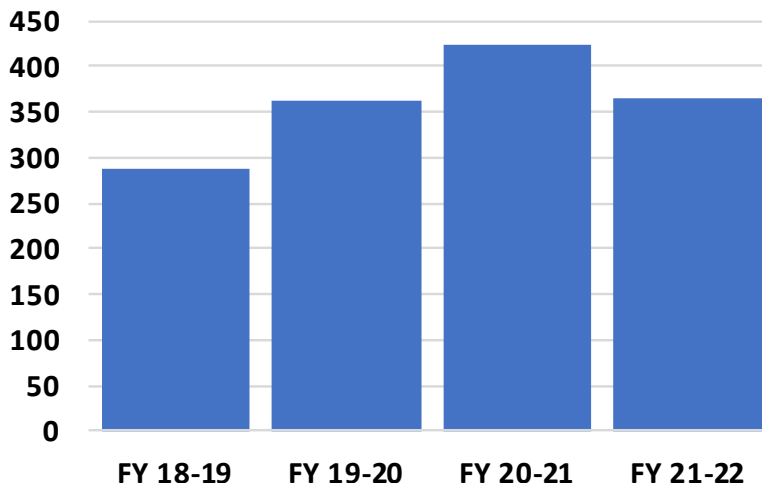
- Create opportunities for improved safety and health by providing advice and guidance regarding the allocation of American Rescue Plan Act and Measure Z funding.
- Enforce laws and regulations by continuing to provide timely review, advice and drafting of county agreements, policies and legislation.
- Protect vulnerable populations by continuing to provide legal support to Behavioral Health, Public Health, CWS, the Public Guardian and various other departments.
- Invest in county employees through joint training to CWS and Behavioral Health regarding how to coordinate and manage complex cases, including the role of County Counsel, and proactive steps county employees can take when dealing with complex cases to reduce risk of litigation against the county.

Child Welfare Services Dependency Cases Filed



Total court-involved cases open at any time during the fiscal year.

Probate and LPS Conservatorship Cases



New cases are filed at a rate of about 65-75 each year. County Counsel assisted Public Guardian with implementation of a new system whereby appropriate family members are nominated to serve as probate conservators instead of Public Guardian.

This innovative new system has resulted in fewer probate case appointments for Public Guardian, while also avoiding government intrusion into matters that can be successfully managed by family.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	47,131	61,863	38,000	42,000	42,000	4,000	11%
Other Revenues	24,500	0	0	0	0	0	
Total Revenues	71,631	61,863	38,000	42,000	42,000	4,000	11%
Expenditures							
Salaries & Employee Benefits	2,615,624	2,211,135	2,573,173	2,911,893	2,911,893	338,720	13%
Services and Supplies	129,758	147,278	359,321	411,768	411,768	52,447	15%
Other Charges	65,865	0	61,665	74,477	74,477	12,812	21%
Special Items	0	(7,665)	0	0	0	0	
Total Expenditures	2,811,247	2,350,748	2,994,159	3,398,138	3,398,138	403,979	13%
Other Financing Sources (Uses)							
Other Financing Sources	1,296,638	1,331,992	1,052,549	1,303,637	1,303,637	251,088	24%
General Fund Contribution	0	0	1,903,610	2,052,501	2,052,501	148,891	8%
Total Other Financing Sources (Uses)	1,296,638	1,331,992	2,956,159	3,356,138	3,356,138	399,979	14%
Net Revenues (Expenditures)	(1,442,978)	(956,893)	0	0	0	0	
Additional Funding Support							
1100 General Fund	1,442,978	956,893	0	0	0	0	
Total Additional Funding Support	1,442,978	956,893	0	0	0	0	
Staffing Positions							
Allocated Positions	15.00	15.00	15.00	16.00	16.00	1.00	7%

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased due to changes in local accounting practices. Salaries reimbursed (salary costs to/from another budget unit) are now reflected as “Other Financing Sources,” as opposed to “Salaries & Employee Benefits.”
- The proposed expenditure budget for the Salaries and Employee Benefits category has increased due to negotiated salary and benefit increases, and an increase to extra help to provide coverage for vacant positions and contributions to PARS.

PERSONNEL

An increase of 1.0 FTE is proposed. This increase is due to the request for a Legal Office Business Manager to oversee office operations of County Counsel. Upon filling of the 1.0 FTE Legal Office Business Manager position the department will deallocate 1.0 FTE. There will be no net increase in FTE.

Allocate

1.0 Legal Office Business Manager

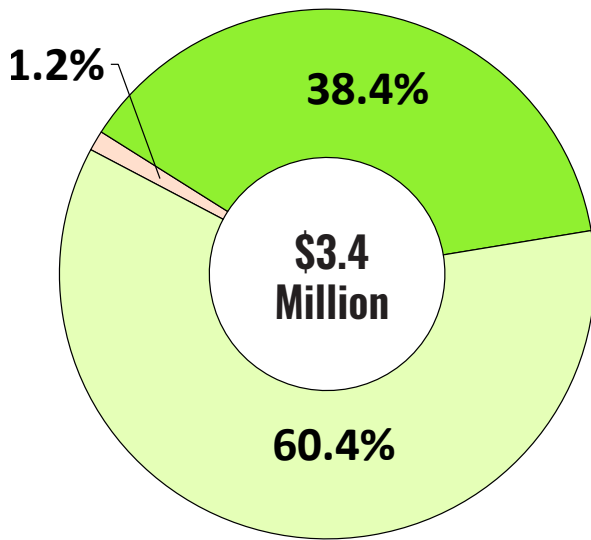
ADDITIONAL FUNDING REQUESTS

County Counsel has submitted one additional funding request for \$270,000: \$227,150 for unexpected increases in insurance costs due to litigation against the county; \$37,528 for unanticipated PARS contribution costs; and \$5,322 to offset costs of increased Information Services Charges.

This additional funding request is recommended at this time.

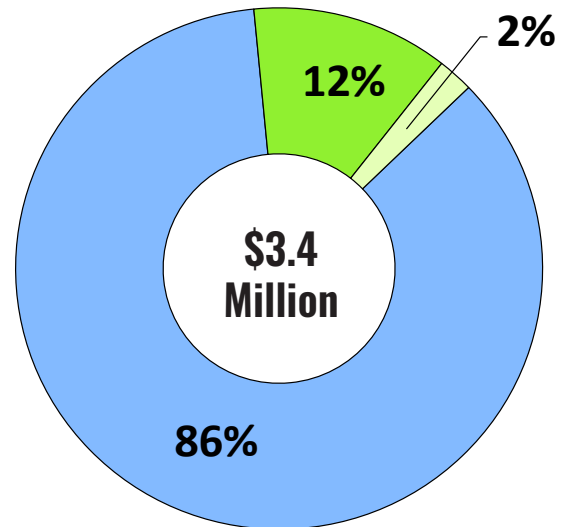


TOTAL REVENUES



- Charges for Current Services
- Other Financing Sources
- General Fund Contribution

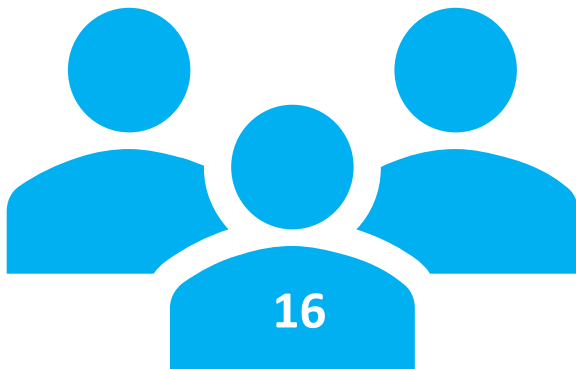
TOTAL EXPENDITURES



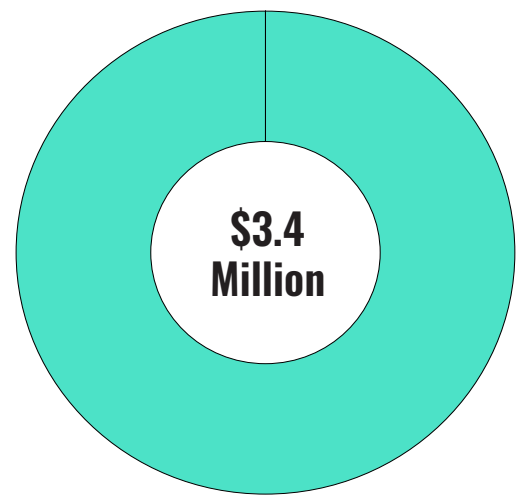
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

COUNTY COUNSEL 121



EXPENDITURES



- County Counsel



HUMAN RESOURCES

DEPARTMENTAL SUMMARY

DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
<p>Zach O’Hanan, Interim Human Resources Director</p> <p>The Human Resources (HR) Department is divided into two primary functions for budget purposes: Human Resources Services and Risk Management Services. The human resource services functions performed are mandated by federal and state laws, Merit System rules, memorandum of understanding (MOU), compensation and benefit plans and other policies as approved by the Board of Supervisors.</p>	Expenditures + Other Financing Uses	\$ 25,510,033
	Revenues + Other Financing Sources	\$ 24,307,488
	General Fund Contribution	\$ 1,202,545
	Personnel	14.0
	% General Fund Contribution	5%

BUDGET UNITS	ORG CHART
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The Human Resources Department is comprised of the following budget units:

Human Resource Services

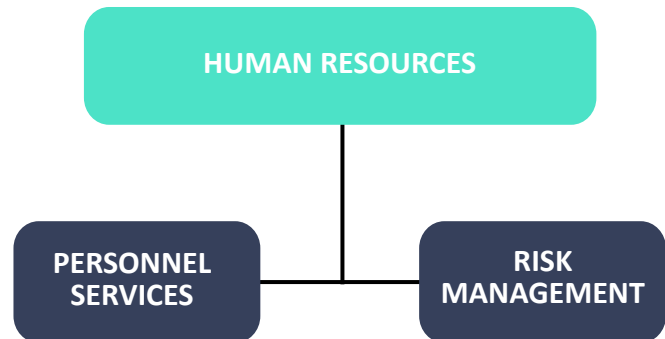
- 1100- 130 Personnel Services

Risk Management Services

- 3520- 359 Risk Management Services
- 3522- 352 Employee Benefits
- 3523- 353 Workers Compensation
- 3524- 354 Liability
- 3525- 355 Medical Plan
- 3526 -356 Dental Plan
- 3527- 357 Unemployment
- 3528- 358 Purchased Insurance Premium

Human Resources Measure Z

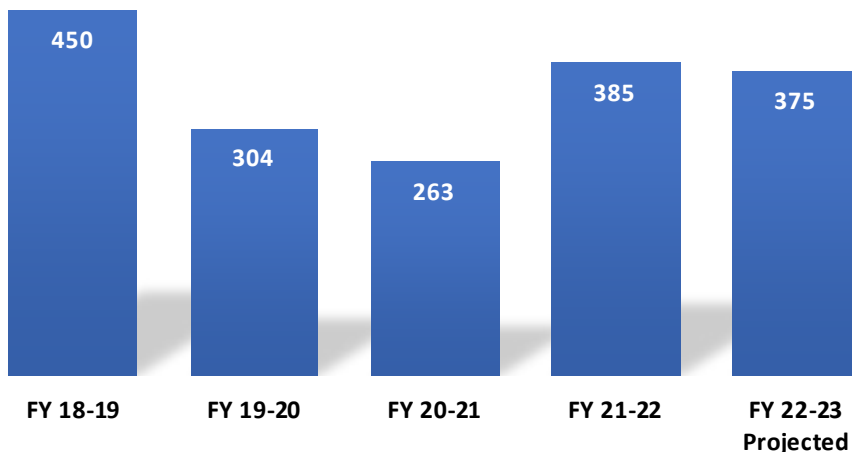
- 1100- 300 Human Resources Measure Z



FY 2022-23 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE - HR

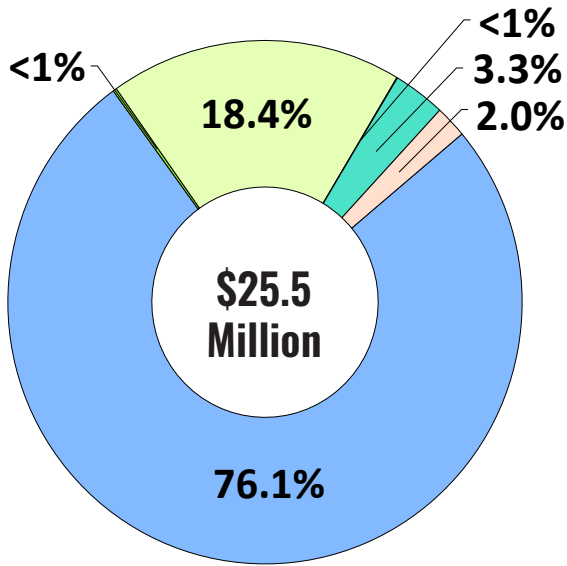
	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	20,135,644	21,529,460	19,866,387	19,420,786	19,420,786	(445,601)	-2%
Other Governmental Agencies	241,587	330,789	57,553	60,000	60,000	2,447	4%
Charges for Current Services	9,747,397	9,189,533	4,935,259	4,694,403	4,694,403	(240,856)	-5%
Other Revenues	578,020	273,494	85,929	10,000	10,000	(75,929)	-88%
Total Revenues	30,702,648	31,323,276	24,945,128	24,185,189	24,185,189	(759,939)	-3%
Expenditures							
Salaries & Employee Benefits	1,795,793	3,831,551	3,735,503	3,273,830	3,273,830	(461,673)	-12%
Services and Supplies	1,224,467	11,445,914	1,682,979	1,366,214	1,366,214	(316,765)	-19%
Other Charges	56,776	997,088	630,124	883,792	883,792	253,668	40%
Purchased Insurance Premiums	745,572	0	51,447	51,447	51,447	0	0%
Self-Insurance Expenses	27,357,060	16,514,796	20,559,049	19,894,750	19,894,750	(664,299)	-3%
Not Applicable	5,500	0	40,000	40,000	40,000	0	0%
Total Expenditures	31,185,168	32,789,349	26,699,102	25,510,033	25,510,033	(1,189,069)	-4%
Other Financing Sources (Uses)							
Other Financing Sources	130,252	1,547,314	0	122,299	122,299	122,299	
General Fund Contribution	0	0	1,753,974	1,202,545	1,202,545	(551,429)	-31%
Other Financing Uses	(46,585)	(1,013,836)	0	0	0	0	
Total Other Financing Sources (Uses)	83,667	533,478	1,753,974	1,324,844	1,324,844	(429,130)	-24%
Net Revenues (Expenditures)	(398,853)	(932,595)	0	0	0	0	
Additional Funding Support							
1100 General Fund	2,011,372	1,567,979	0	0	0	0	
3520 IGS-County Insurance	73,738	(33,406)	0	0	0	0	
3522 Employee Benefits Fund	(67,281)	109,300	0	0	0	0	
3523 Workers Compensation	(555,764)	(80,525)	0	0	0	0	
3524 Liability Insurance	263,771	4,066,841	0	0	0	0	
3525 Medical Plan	(641,185)	(1,231,376)	0	0	0	0	
3526 Dental Plan	(431,440)	(270,911)	0	0	0	0	
3527 Unemployment Insurance	(255,126)	210,529	0	0	0	0	
3528 Purchased Insurance Premiums	768	(3,405,836)	0	0	0	0	
Total Additional Funding Support	398,853	932,595	0	0	0	0	
Staffing Positions							
Allocated Positions	16.00	16.00	16.00	14.00	14.00	(2.00)	-13%

Requisitions



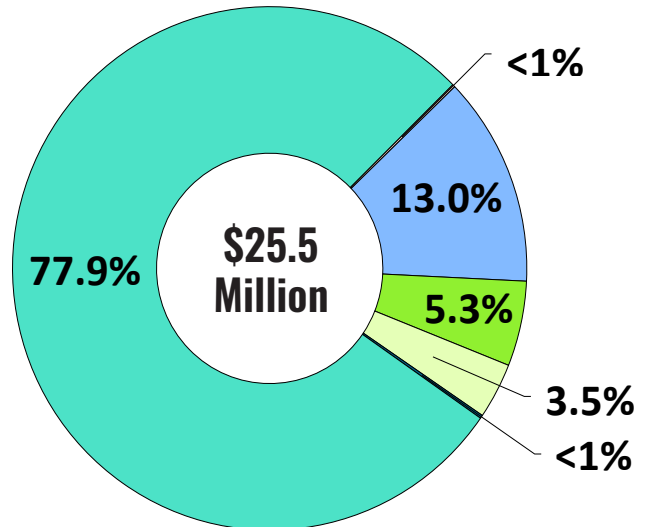
Personnel Graph – This graph indicates the trend in requisitions received from county departments requesting that a recruitment be initiated for a vacant position. The dip in FY 19-20 and FY 20-21 (YTD) is likely a result of the COVID-19 pandemic.

TOTAL REVENUES



- Operating Revenue & Contribution
- Other Governmental Agencies
- Charges for Current Services
- Other Revenues
- General Fund Contribution
- Additional Funding Support

TOTAL EXPENDITURES



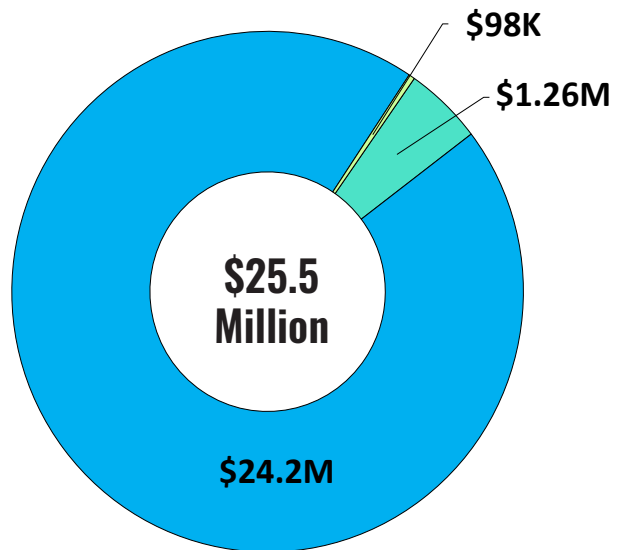
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Purchased Insurance Premiums
- Self-Insurance Expenses
- Not Applicable

PERMANENT POSITIONS

- PERSONNEL SVCS.
- RISK MANAGEMENT
- HR MEASURE Z



EXPENDITURES



- Human Resources
- Risk Management
- Measure Z



PERSONNEL SERVICES (1100-130)

PROGRAM DISCUSSION

The Human Resource Department's Personnel Services division is the administrator of the county's centralized human resource systems.

This program contains the following budget unit:

1100- 130 Personnel Services

The personnel division provides services that include: county-wide compliance with legal and regulatory requirements, employee and leadership development, recruitment and selection processes, Human Resources Information System (HRIS) data management entry, reports and records, performance management, administration of personnel transactions, coordination of equal employment opportunity, administration of the deferred compensation programs, employer-employee relations, labor relations and negotiations, compliance with the Americans with Disabilities Act employment section, and maintenance of employee medical leaves and other employment actions. In addition, the department coordinates the grievance

and appeals process for all county departments.

HR provides services throughout the county, including support to 2,404 funded FTE positions as reported in the Board adopted FY 2020-21 budget. HR also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees. HR strives to provide the highest level of service to internal and external customers through professionalism, integrity, and responsiveness. HR embraces the opportunity to contribute to the strategic goals of the agency through innovations in the field of HR Management.

This program supports the Board of Supervisors' Strategic Framework by providing for and maintaining infrastructure, managing resources to ensure sustainability of services, investing in county employees, fostering transparent, accessible, welcoming and user-friendly services, facilitating public/private partnerships to solve problems, and building inter-jurisdictional and regional cooperation.



ACCOMPLISHMENTS



GOALS

- Invested in county employees by successfully completing Successor Memorandum of Understanding and Compensation Plan negotiations with all bargaining groups and by participating in the Great Workplace Culture Change initiative.
- Managed our resources to ensure sustainability of services by creating and implementing a countywide Telework Policy and updating the county Ordinance related to County Parking Permits and County Parking Lots.
- Fostered transparent, accessible, welcoming and user-friendly services by successfully providing ongoing services to the public and county departments in response to the COVID-19 pandemic and associated impacts to the workforce.
- Invested in county employees by completing Diversity, Equity and Inclusion data collection, compilation, and analysis, submitting the Equal Employment Opportunity (EEO) compliance monitoring audit, updating the EEO Plan, and initiating Sub-Recipient EEO Compliance Monitoring.
- Provided community appropriate levels of service by processing 375+ requisitions for recruitment of vacant positions and 3000+ Personnel Actions and employee information changes.
- Provided community appropriate levels of service by navigating the transition of County Payroll out of the Human Resources department, while retaining HRIS data entry components. This includes Finance Enterprise cross training, resource development, and standard operating procedure development.
- Managed our resources to ensure sustainability of services by reimplementing monthly meetings consisting of Human Resources, Risk Management, and Departmental Personnel to collaborate on Human Resources and Risk Management-related processes, and by onboarding eight new Human Resources team members including three American Rescue Plan Act (ARPA) funded positions, one Measure Z position, two personnel positions, and two Risk Management positions.
- Fostered transparent, accessible, welcoming and user-friendly services by implementing online testing for Board of State and Community Corrections (BSCC) candidates.

- Manage our resources to ensure sustainability of services by creating foundational knowledge within the Human Resources Department through training, standard operating procedure development, and policy development.
- Provide fcommunity appropriate levels of service by transitioning the use of consultants in compliance-related fields to HR staff.
- Manage our resources to ensure sustainability of services by continuing collaboration with the Payroll Division to improve processes, create appropriate separation of duties, and internal controls.
- Invest in county employees with leadership and employee development to foster a sense of community and continuous learning and performance management in the organization as well as demonstrate commitment to building a foundation for ongoing growth and development of county employees.
- Invest in county employees by providing the Board of Supervisors with strategies to promote and increase diversity, equity, and inclusion.
- Fostered transparent, accessible, welcoming and user-friendly services by improving county government operations by continuing to evaluate opportunities for increased compliance with statutory requirements.
- Manage our resources to ensure sustainability of services by implementing Classification and Compensation Analysis related to internal alignment and minimum wage compaction impacts.
- Manage our resources to ensure sustainability of services by updating mandatory notices related to Family Medical Leave Act (FMLA), California Family Rights Act (CFRA), and Pregnancy Disability Leave (PDL) to streamline process between departments and HR.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	30	0	0	0	0	0	
Other Revenues	18,042	11,936	10,000	10,000	10,000	0	0%
Total Revenues	18,072	11,936	10,000	10,000	10,000	0	0%
Expenditures							
Salaries & Employee Benefits	1,364,530	1,264,284	1,449,080	972,710	972,710	(476,370)	-33%
Services and Supplies	638,159	315,631	286,414	199,524	199,524	(86,890)	-30%
Other Charges	27,139	0	28,480	40,311	40,311	11,831	42%
Total Expenditures	2,029,828	1,579,915	1,763,974	1,212,545	1,212,545	(551,429)	-31%
Other Financing Sources (Uses)							
Other Financing Sources	384	0	0	0	0	0	
General Fund Contribution	0	0	1,753,974	1,202,545	1,202,545	(551,429)	-31%
Total Other Financing Sources (Uses)	384	0	1,753,974	1,202,545	1,202,545	(551,429)	-31%
Net Revenues (Expenditures)	(2,011,372)	(1,567,979)	0	0	0	0	
Additional Funding Support							
1100 General Fund	2,011,372	1,567,979	0	0	0	0	0%
Total Additional Funding Support	2,011,372	1,567,979	0	0	0	0	0%
Staffing Positions							
Allocated Positions	10.00	10.00	10.00	6.00	6.00	-4.00	-40%

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has decreased due to the reallocation of Payroll staff to the Auditor-Controller’s budget.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to the reallocation of Payroll staff to the Auditor-Controller’s budget.
- The proposed expenditure budget for the Services and Supplies category has decreased due to the decline in use of outside consultants and the increase in utilizing Zoom and other web-based meeting apps in lieu of travel.
- The proposed expenditure budget for the Other Charges category has increased due significant increases to Information Services charges.

PERSONNEL

There are no personnel changes requested, however during FY 2021-22, 4.0 FTE payroll staff were reallocated to the Auditor-Controller’s budget, causing a decrease in 4.0 FTE to be reflected over the prior year allocation.



ADDITIONAL FUNDING REQUESTS

Personnel Services submitted no additional funding requests.



RISK MANAGEMENT

PROGRAM DISCUSSION BY BUDGET UNIT

Risk Management (RM) services treatment of the county's exposures to loss; safety and loss-control programs; administration of all employee benefit programs, both self-insured and premium-based; claims administration of the self-insured liability programs and supervision of the county's third-party administrator for primary workers' compensation. RM provides, develops, and monitors state and federal required training programs and skill level improvement workshops. RM also administers the county's property insurance by filing claims resulting in a property loss and recovering costs from the county's insurer.

RM services provide training to county employees on safety, sexual harassment and discrimination, ethics, state and federally required training, defensive driving, and disaster compliance with National Incident Management Systems and Standardized Emergency Management Systems. Consultations are provided to departments regarding safety and health issues and assist in developing loss-prevention programs and policies. RM actively participates with the Public Risk Innovation, Solutions and Management (PRISM), formerly California State Association of Counties Excess Insurance Authority (CSAC-EIA) in Third Party Administrator contracts and insurance coverage renewals.

This program contains the following budget units:

3520- 359 Risk Management Administration

Contains staffing to administer the Risk Management programs. All costs associated with Risk Management budgets are cost allocated to appropriate county departments as an expense.

3522- 352 Employee Benefits

Provides funding for vision, life insurance, the employee assistance program and insurance continuation mandated through the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

3523- 353 Workers' Compensation

Provides funding for workers' compensation premiums, administration and employee safety expenses.

3524- 354 Liability

Provides funding for claims for damages and lawsuits filed against the county, and also funds any investigative costs or expenses associated with existing or potential litigation.

3525- 355 Medical Plan

Provides funding for medical health plan costs and the county-wide flu shot event.

3526 -356 Dental Plan

Provides funding for the county's self-insured dental expenses and administration.

3527- 357 Unemployment

Provides funding for the self-insured unemployment claims and administration.

3528- 358 Purchased Insurance Premiums

Provides funding to procure insurance coverage including property, medical malpractice, life, airport, crime bond and other special miscellaneous insurance policies.

This program supports the Board of Supervisors' Strategic Framework by creating opportunities for improved safety and health, providing community-appropriate levels of service, managing resources to ensure sustainability of services, investing in county employees, and facilitating public/private partnerships to solve problems.

ACCOMPLISHMENTS

- Invested in county employees by updating the ergonomic assessment process.
- Invested in county employees by conducting over 500 phone and video conference benefits meetings, processing opt-out recertifications, and retirement overviews.
- Invested in county employees by participating in the organization and implementation of the county's 6th annual All Hands Training Day, in which over 3,000+ mandatory and elective training opportunities were completed. The 2021 All Hands Training Day was successfully conducted in an all-online format in response to the COVID-19 Pandemic.
- Created opportunities for improved safety and health by successfully implementing, managing, and monitoring continually changing COVID-19 legislation as required by the State of California Department of Industrial Relations, Division of Occupational Safety and Health (DOSH), also known as Cal/OSHA. This included implementation of a Vaccination Self-Attestation Form, various resource materials, and staff inquiries.
- Created opportunities for improved safety and health by conducting more than 230 COVID-19-

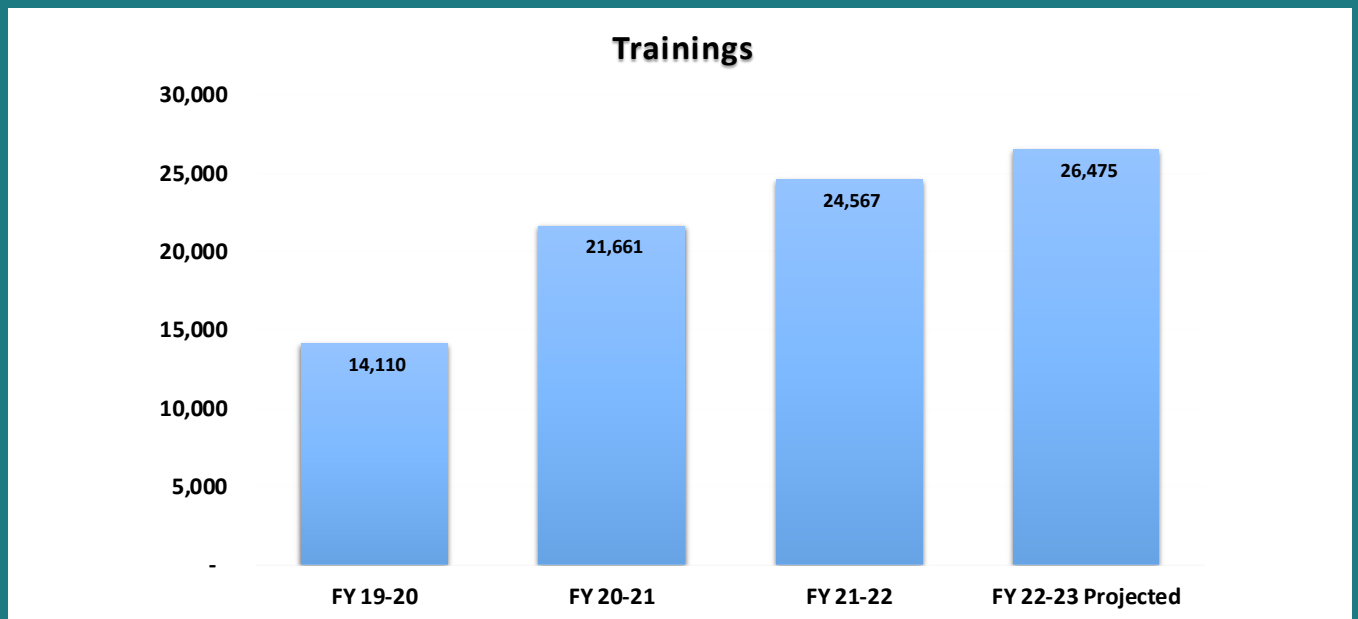
related contact tracing investigations to comply with SB Cal/OSHA Emergency Temporary Standards.

- Created opportunities for improved safety and health by revising the COVID-19 Prevention Program (CPP) and Injury and Illness Prevention Program (IIPP).
- Provided community-appropriate levels of service by processing 400+ hours' worth of liability and subrogation claims.
- Invested in county employees and facilitated public/private partnerships to solve problems by administering Employer Resource Consortium (ERC) Training Series through Liebert Cassidy Whitmore.

GOALS

- Provide community-appropriate levels of service by implementing Risk Management standards across the organization.
- Create opportunities for improved safety and health, and manage our resources to ensure sustainability of services by creating a strong safety and compliance plan.

This graph indicates the number of training opportunities completed by county staff in each fiscal year since FY 19-20. These training opportunities include mandatory trainings required on a recurring or one-time basis, as well as optional trainings. The implementation of the NEOGOV Learning Management System (3rd QTR 2019), LEARN, has assisted with the upward trend of training completion, tracking, and compliance.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	775,616	0	0	0	0	0	
Charges for Current Services	0	0	828,611	881,445	881,445	52,834	6%
Other Revenues	7,288	0	0	0	0	0	
Total Revenues	782,904	0	828,611	881,445	881,445	52,834	6%
Expenditures							
Salaries & Employee Benefits	431,263	501,766	661,600	854,771	854,771	193,171	29%
Services and Supplies	384,789	270,592	120,409	95,534	95,534	(24,875)	-21%
Other Charges	29,483	0	46,602	53,439	53,439	6,837	15%
Total Expenditures	845,535	772,358	828,611	1,003,744	1,003,744	175,133	21%
Other Financing Sources (Uses)							
Other Financing Sources	0	828,612	0	122,299	122,299	122,299	100%
Other Financing Uses	(18,224)	(22,236)	0	0	0	0	
Total Other Financing Sources (Uses)	(18,224)	806,376	0	122,299	122,299	122,299	100%
Special Item(s)							
Other Financing Uses	400,000	0	0	0	0	0	
Total Special Items	400,000	0	0	0	0	0	
Net Revenues (Expenditures)	(80,855)	34,018	0	0	0	0	
Additional Funding Support							
3520 IGS-County Insurance	80,855	(34,018)	0	0	0	0	
Total Additional Funding Support	80,855	(34,018)	0	0	0	0	
Staffing Positions							
Allocated Positions	6.00	6.00	6.00	7.00	7.00	1.00	17%

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased due to a transfer in from the County Insurance Fund to balance the budget.
- The proposed expenditure budget for the Salaries & Benefits category has increased due to negotiated salary and benefit cost increases and the allocation of 1.0 FTE Program Manager.
- The proposed expenditure budget for the Services and Supplies category has decreased primarily due to a reduction in funds available for services.
- The proposed expenditure budget for the Other Charges category has increased primarily due to increased Information Services charges.

PERSONNEL

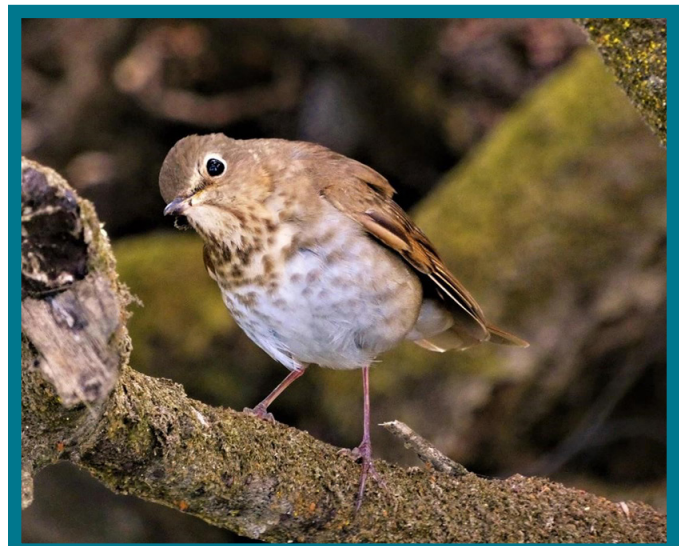
An increase of 1.0 FTE Program Manager is recommended. The Program Manager’s focus will be to manage the county’s diversity, equity and inclusion efforts.

Allocate

1.0 Program Manager

ADDITIONAL FUNDING REQUESTS

Risk Management has submitted no additional funding requests.



FY 2022-23 PROPOSED BUDGET TABLE

EMPLOYEE BENEFITS 3522-352

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	459,648	179,097	494,640	496,703	496,703	2,063	0%
Other Revenues	20,000	0	0	0	0	0	
Total Revenues	479,648	179,097	494,640	496,703	496,703	2,063	0%
Expenditures							
Salaries & Employee Benefits	0	386,875	0	0	0	0	
Services and Supplies	0	25	0	0	0	0	
Self-Insurance Expenses	413,741	2,814	494,640	496,703	496,703	2,063	0%
Total Expenditures	413,741	389,714	494,640	496,703	496,703	2,063	0%
Other Financing Sources (Uses)							
Other Financing Sources	0	150,883	0	0	0	0	
Other Financing Uses	0	(49,717)	0	0	0	0	
Total Other Financing Sources (Uses)	0	101,166	0	0	0	0	
Net Revenues (Expenditures)	65,907	(109,451)	0	0	0	0	
Additional Funding Support							
3522 Employee Benefits Fund	(65,907)	109,451	0	0	0	0	
Total Additional Funding Support	(65,907)	109,451	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

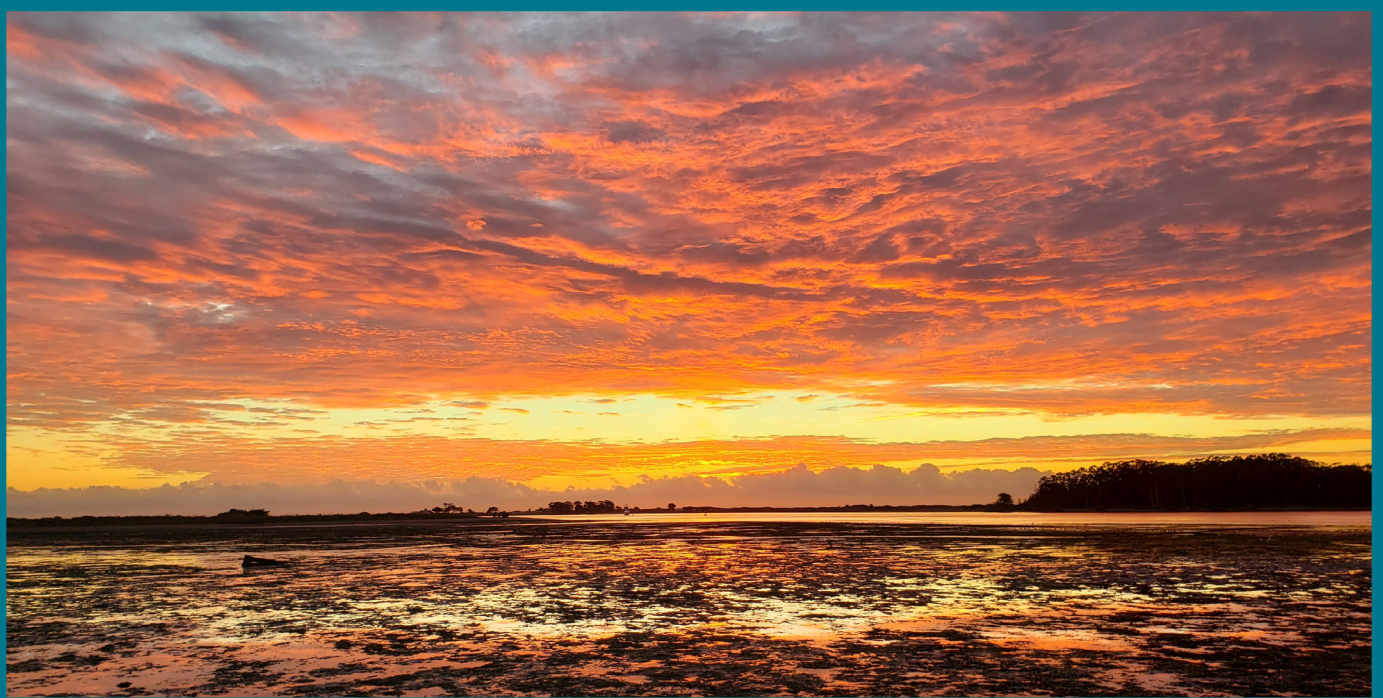
There are no significant changes.

ADDITIONAL FUNDING REQUESTS

Employee Benefits has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



FY 2022-23 PROPOSED BUDGET TABLE

WORKERS COMPENSATION 3523-353

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	125,222	380,273	0	0	0	0	
Other Governmental Agencies	241,587	256,985	57,553	60,000	60,000	2,447	4%
Charges for Current Services	4,928,907	4,421,320	238,028	168,314	168,314	(69,714)	-29%
Other Revenues	238,266	2,160	0	0	0	0	
Total Revenues	5,533,982	5,060,738	295,581	228,314	228,314	(67,267)	-23%
Expenditures							
Services and Supplies	110	4,944,899	20,000	20,000	20,000	0	0%
Self-Insurance Expenses	4,966,168	31,295	240,581	173,314	173,314	(67,267)	-28%
Not Applicable	1,165	0	35,000	35,000	35,000	0	0%
Total Expenditures	4,967,443	4,976,194	295,581	228,314	228,314	(67,267)	-23%
Other Financing Sources (Uses)							
Other Financing Sources	0	195,064	0	0	0	0	
Other Financing Uses	0	(190,581)	0	0	0	0	
Total Other Financing Sources (Uses)	0	4,483	0	0	0	0	
Special Item(s)							
Other Financing Uses	1,300,000	0	0	0	0	0	
Total Special Items	1,300,000	0	0	0	0	0	
Net Revenues (Expenditures)	566,539	89,027	0	0	0	0	
Additional Funding Support							
3523 Workers Compensation	(566,539)	(89,027)	0	0	0	0	
Total Additional Funding Support	(566,539)	(89,027)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

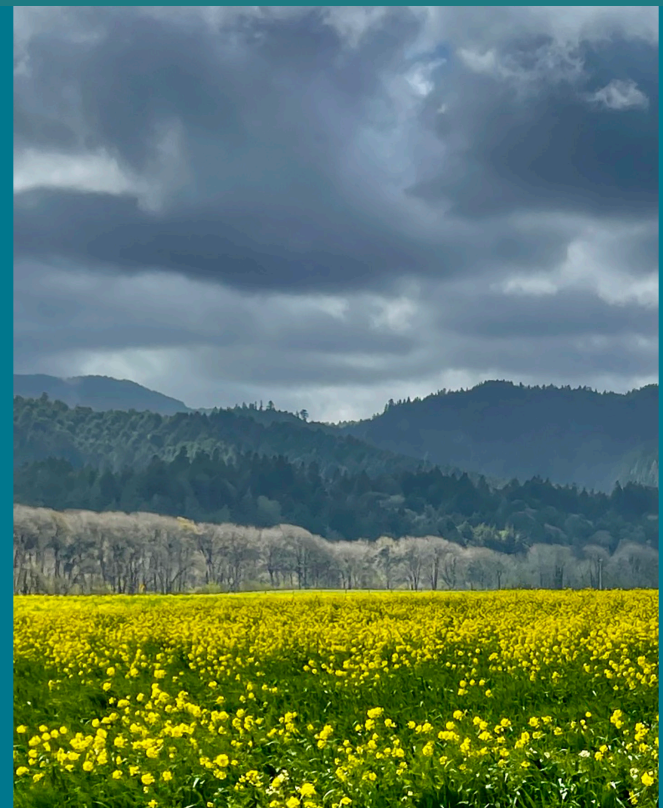
- The proposed revenue budget for the Charges for Current Services category has decreased due to staffing shortages and reallocation of existing staff's responsibilities to other Risk general administration duties.
- The proposed expenditure budget for the Self-Insurance Expenses category has decreased due to staffing shortages reducing expensable time spent on Workers Compensation activities.

ADDITIONAL FUNDING REQUESTS

Workers' Compensation has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	77,940	749,378	30,000	30,000	30,000	0	0%
Charges for Current Services	3,872,466	915,701	2,047,124	1,953,615	1,953,615	(93,509)	-5%
Other Revenues	140,187	245,148	0	0	0	0	
Total Revenues	4,090,593	1,910,227	2,077,124	1,983,615	1,983,615	(93,509)	-5%
Expenditures							
Services and Supplies	22,033	4,903,438	1,235,396	1,030,396	1,030,396	(205,000)	-17%
Other Charges	139	997,088	555,000	790,000	790,000	235,000	42%
Self-Insurance Expenses	4,355,332	8,186	281,728	158,219	158,219	(123,509)	-44%
Not Applicable	4,335	0	5,000	5,000	5,000	0	0%
Total Expenditures	4,381,839	5,908,712	2,077,124	1,983,615	1,983,615	(93,509)	-5%
Other Financing Sources (Uses)							
Other Financing Sources	0	213,947	0	0	0	0	
General Fund Contribution	(50)	(281,728)	0	0	0	0	
Other Financing Uses	(50)	(67,781)	0	0	0	0	
Total Other Financing Sources (Uses)	(291,296)	(4,066,266)	0	0	0	0	
Net Revenues (Expenditures)	15,983	(1,073,145)	0	0	0	0	
Additional Funding Support							
3524 Liability Insurance	291,296	4,066,266	0	0	0	0	
Total Additional Funding Support	291,296	4,066,266	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Services and Supplies category has decreased due to reduced costs for liability investigations and insurance, partially offset by changes in local accounting practices. Legal expenses are now reflected as “Services and Supplies”, as opposed to “Self-Insurance Expense”.
- The proposed expenditure budget for the Other Charges category has increased due to rising costs for liability judgments and damages, and changes in local accounting practices. Damage expenses are now reflected as “Other Charges”, as opposed to “Self-Insurance Expense.”
- The proposed expenditure budget for the Self-Insurance Expense category has decreased due to changes in local accounting practices. Legal expenses are now reflected as “ Services and Supplies,” as are damage expenses.

PERSONNEL

There are no personnel changes.



ADDITIONAL FUNDING REQUESTS

Liability Insurance has submitted no additional funding requests.

FY 2022-23 PROPOSED BUDGET TABLE

MEDICAL PLAN 3525-355

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	16,796,725	18,005,831	19,206,201	18,751,083	18,751,083	(455,118)	-2%
Other Revenues	72,000	0	0	0	0	0	
Total Revenues	16,868,725	18,005,831	19,206,201	18,751,083	18,751,083	(455,118)	-2%
Expenditures							
Self-Insurance Expenses	16,273,843	16,438,235	19,206,201	18,751,083	18,751,083	(455,118)	-2%
Total Expenditures	16,273,843	16,438,235	19,206,201	18,751,083	18,751,083	(455,118)	-2%
Other Financing Sources (Uses)							
Other Financing Uses	0	(358,036)	0	0	0	0	
Total Other Financing Sources (Uses)	0	(358,036)	0	0	0	0	0
Net Revenues (Expenditures)	594,882	1,209,560	0	0	0	0	0
Additional Funding Support							
3525 Medical Plan	(594,882)	(1,209,560)	0	0	0	0	
Total Additional Funding Support	(594,882)	(1,209,560)	0	0	0	0	0
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

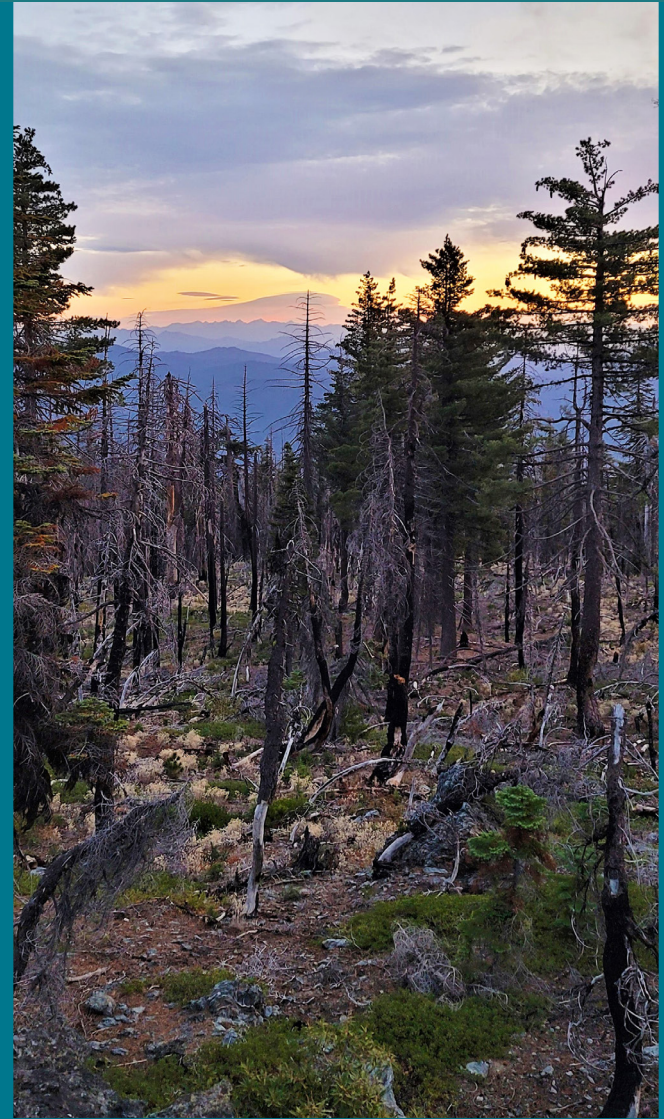
There are no significant changes

ADDITIONAL FUNDING REQUESTS

Medical Plan has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	1,584,385	1,653,223	135,546	143,000	143,000	7,454	5%
Charges for Current Services	0	0	1,547,280	1,338,683	1,338,683	(208,597)	-13%
Other Revenues	28,000	0	0	0	0	0	
Total Revenues	1,612,385	1,653,223	1,682,826	1,481,683	1,481,683	(201,143)	-12%
Expenditures							
Salaries & Employee Benefits	0	1,294,226	1,624,823	1,446,349	1,446,349	(178,474)	-11%
Other Charges	15	0	0	0	0	0	
Self-Insurance Expenses	1,195,625	34,266	58,003	35,334	35,334	(22,669)	-39%
Total Expenditures	1,195,640	1,328,492	1,682,826	1,481,683	1,481,683	(201,143)	-12%
Other Financing Sources (Uses)							
Other Financing Uses	0	(58,003)	0	0	0	0	
Total Other Financing Sources (Uses)	0	(58,003)	0	0	0	0	
Net Revenues (Expenditures)	416,745	266,728	0	0	0	0	
Additional Funding Support							
3526 Dental Plan	(416,745)	(266,728)	0	0	0	0	
Total Additional Funding Support	(416,745)	(266,728)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Charges for Current Services category has decreased due to an anticipated reduction in claim based on historical trends.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to a decrease in staff time allocated to this budget unit.
- The proposed Expenditure budget for the Self-Insurance Expenses category has decreased due to a decrease in enrolled employees.



ADDITIONAL FUNDING REQUESTS

Dental Plan has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	320,708	209,807	0	0	0	0	
Charges for Current Services	0	0	267,716	262,249	262,249	(5,467)	-2%
Other Revenues	32,000	0	0	0	0	0	
Total Revenues	352,708	209,807	267,716	262,249	262,249	(5,467)	-2%
Expenditures							
Salaries & Employee Benefits	0	384,400	0	0	0	0	
Services and Supplies	4,750	16,029	6,350	6,350	6,350	0	0%
Other Charges	0	0	42	42	42	0	0%
Self-Insurance Expenses	112,907	0	261,324	255,857	255,857	(5,467)	-2%
Total Expenditures	117,657	400,429	267,716	262,249	262,249	(5,467)	-2%
Other Financing Sources (Uses)							
Other Financing Uses	950,000	(24,858)	0	0	0	0	
Total Other Financing Sources (Uses)	950,000	(24,858)	0	0	0	0	
Net Revenues (Expenditures)	235,051	(215,480)	0	0	0	0	
Additional Funding Support							
3527 Unemployment Insurance	(235,051)	215,480	0	0	0	0	
Total Additional Funding Support	(235,051)	215,480	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

There are no significant changes.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Unemployment Insurance has submitted no additional funding requests.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contribution	(4,600)	351,851	0	0	0	0	
Other Governmental Agencies	0	73,804	0	0	0	0	
Charges for Current Services	945,994	3,852,512	6,500	90,097	90,097	83,597	1286%
Other Revenues	22,237	14,250	75,929	0	0	(75,929)	-100%
Total Revenues	963,631	4,292,417	82,429	90,097	90,097	7,668	9%
Expenditures							
Services and Supplies	174,626	995,300	14,410	14,410	14,410	0	0%
Purchased Insurance Premiums	745,572	0	51,447	51,447	51,447	0	0%
Self-Insurance Expenses	39,444	0	16,572	24,240	24,240	7,668	46%
Total Expenditures	959,642	995,300	82,429	90,097	90,097	7,668	9%
Other Financing Sources (Uses)							
Other Financing Sources	0	127,707	0	0	0	0	
Other Financing Uses	0	(16,572)	0	0	0	0	
Total Other Financing Sources (Uses)	0	111,135	0	0	0	0	
Net Revenues (Expenditures)	3,989	3,408,252	0	0	0	0	
Additional Funding Support							
3528 Purchased Insurance Premiums	(3,989)	(3,408,252)	0	0	0	0	
Total Additional Funding Support	(3,989)	(3,408,252)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Charges for Current Services category has increased due changes in local accounting practices. Miscellaneous revenue is now reflected as “Charges for Current Services,” as opposed to “Other Revenues.”
- The proposed revenue budget for the Other Revenues category has decreased due to changes in local accounting practices. Miscellaneous revenue is now reflected as “Charges for Current Services.”
- The proposed expenditure budget for the Self-Insurance Expenses category has increased due to a reduction in enrolled employees.

ADDITIONAL FUNDING REQUESTS

Purchased Insurance Premiums has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





HUMAN RESOURCES MEASURE Z (1100-300)

PROGRAM DISCUSSION BY BUDGET UNIT

The purpose of the Human Resources (HR) Measure Z budget is to manage the Measure Z allocations that were approved by the Board of Supervisors.

This budget unit provides Human Resources services to support Measure Z, including onboarding employees, processing time and attendance, administering benefits for county employees. Since Measure Z was first passed in 2014, more than 70 staff have been added to the county across eight departments, with each involving employees in various bargaining units. Providing support for HR allows the county to more efficiently and effectively

serve the growing number of employees who provide services to residents.

This budget unit provides one concise location to track HR's Measure Z expenditures. It should be noted that prior to 2021-22 this budget unit tracked an allocation for the Auditor-Controller.

Human Resources Measure Z supports the Board's Strategic Framework by protecting vulnerable populations, providing community-appropriate levels of service, and managing resources to ensure continuity of services.

FY 2022-23 PROPOSED BUDGET TABLE

HR MEASURE Z | 100-000

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Revenues	134	0	0	0	0	0	
Total Revenues	134	0	0	0	0	0	
Expenditures							
Salaries & Employee Benefits	507	0	0	93,022	93,022	93,022	100%
Services and Supplies	403	989	0	5,000	5,000	5,000	100%
Total Expenditures	910	989	0	98,022	98,022	98,022	100%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	0	98,022	98,022	98,022	100%
Total Other Financing Sources (Uses)	0	0	0	98,022	98,022	98,022	100%
Net Revenues (Expenditures)	(776)	(989)	0	0	0	0	
Additional Funding Support							
1100 General Fund	776	989	0	0	0	0	
Total Additional Funding Support	776	989	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	1.00	1.00	

SIGNIFICANT CHANGES

- The proposed General Fund Contribution, expenditure budget for the Salaries & Employee Benefits category, and expenditure budget for the Services and Supplies category have all increased due to creation in FY 2022-23 of a new Human Resources budget to track Measure Z funding. This position was previously tracked in Sheriff's Measure Z budget unit 1100-297.

PERSONNEL

There are no personnel changes requested, however, during FY 2021-22, 1.0 FTE HR Technician I/II was allocated, causing an increase in 1.0 FTE to be reflected over the prior year allocation.



MEASURE Z

DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
Elishia Hayes, County Administrative Officer <hr/> This section is a comprehensive collection of all Measure Z revenue and expenditures to ensure a high level of transparency.	Expenditures + Other Financing Uses	\$ 18,127,158
	Revenues + Other Financing Sources	\$ 18,127,158
	General Fund Contribution	\$ 0
	Personnel	87.0
	% General Fund Contribution	0%

PROGRAM DISCUSSION

The purpose of the Measure Z budget units is to manage the Measure Z allocations that were approved by the Board of Supervisors. In November 2018, Humboldt County voters passed Measure O with a voter approval of nearly 74%. This measure renews Measure Z, the local half-cent sales tax originally passed by voters in 2014. Measure Z was the original ordinance that imposed the tax, and Measure O simply stated that it will remain in effect until ended by voters. As such, the tax will continue to be referred to as Measure Z. This budget provides one concise location for Measure Z funding allocated to Public Works in order to ensure the utmost level of transparency.

This program contains the following budget units:

- 1100- 889 General Purpose Revenue Measure Z
- 1100- 197 Measure Z - Other

See individual budget units for additional details on the below:

- 1100- 292 Public Defender Measure Z
- 1100- 293 DHHS Measure Z
- 1100- 295 District Attorney Measure Z
- 1100- 296 Probation Measure Z
- 1100- 297 Sheriff Measure Z
- 1100- 298 Public Works Measure Z
- 1100-300 Human Resources Measure Z
- 1100-000 CAO Measure Z

This program supports the Board’s strategic framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, protecting vulnerable populations, providing community-appropriate levels of service, supporting self-reliance of citizens, facilitating the establishment of local revenue sources to address local needs, fostering transparent, accessible, welcoming and user-friendly services.



FY 2022-23 PROPOSED BUDGET TABLE

MEASURE Z

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	11,246,727	13,907,964	12,515,504	14,383,388	14,383,388	1,867,884	15%
Other Revenues	58,509	0	0	0	0	0	
Total Revenues	11,305,236	13,907,964	12,515,504	14,383,388	14,383,388	1,867,884	15%
Expenditures							
Salaries & Employee Benefits	6,402,011	6,504,439	7,697,172	10,545,373	10,099,171	2,401,999	31%
Services and Supplies	1,282,768	870,315	1,550,807	4,314,101	2,209,101	658,294	42%
Other Charges	3,851,597	2,711,642	3,994,996	5,029,079	4,892,479	897,483	22%
Fixed Assets	0	0	672,112	1,655,412	734,000	61,888	9%
Special Items	0	6,519	0	0	0	0	
Total Expenditures	11,536,376	10,092,915	13,915,087	21,543,965	17,934,751	4,019,664	29%
Other Financing Sources (Uses)							
Other Financing Sources	0	(21,152)	0	3,743,770	3,743,770	3,743,770	
General Fund Contribution	0	0	1,631,438	3,609,214	0	(1,631,438)	-100%
Other Financing Uses	(33,210)	(98,683)	(231,855)	(192,407)	(192,407)	39,448	-17%
Total Other Financing Sources (Uses)	(33,210)	(119,835)	1,399,583	7,160,577	3,551,363	2,151,780	100%
Net Revenues (Expenditures)	(264,350)	3,695,214	0	0	0	0	
Additional Funding Support							
1100 General Fund	264,350	(3,695,214)	0	0	0	0	
Total Additional Funding Support	264,350	(3,695,214)	0	0	0	0	
Staffing Positions							
Allocated Positions	68.00	68.00	73.00	87.00	87.00	14.00	26%

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has increased due to trends reflecting increasing sales tax revenues.
- The proposed revenue budget for the Other Financing Sources category has increased due to revenues from prior years coming in over estimates and unspent funding carried over into FY 2022-23.
- The proposed General Fund Contribution has decreased due to sufficient funding in Measure Z revenue and use of fund balance.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to additional positions being allocated and negotiated salary and benefit cost increases.
- The proposed expenditure budget for the Services and Supplies category has increased due to funding for Public Works road repair projects.
- The proposed expenditure budget for the Other Charges category has increased due to additional allocations to outside agencies.
- The proposed expenditure budget for the Fixed Assets category has increased due to funding for Public Works heavy road equipment. Details can be found in the Capital Expenditures table.
- The proposed expenditure budget for the Other Financing Uses category has increased due to increases in cost allocation charges.

ADDITIONAL FUNDING REQUESTS

Measure Z received \$10,088,329 in requests. Of this amount, \$7,217,644 is recommended for funding. All applications were reviewed by the Citizens' Advisory Committee on Measure Z Expenditures, which provided your Board with a prioritized list of projects to be considered for funding.

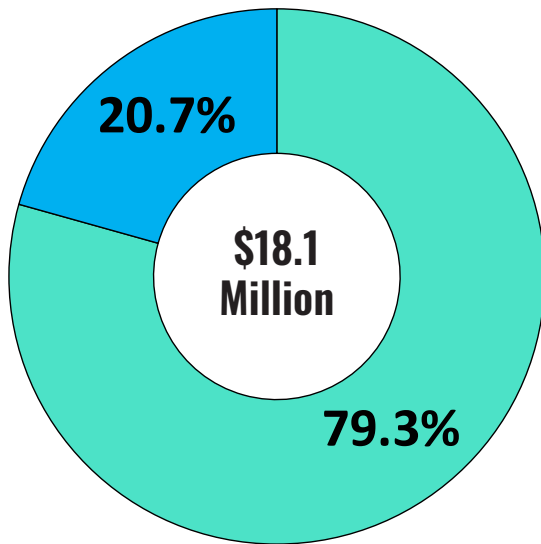
PERSONNEL

There is a proposed increase of 14.0 FTE during Fiscal Year 2022-23, 1.0 Dispatcher was allocated and 1.0 Human Resources Technician was moved to Measure Z to better track expenditures. Additionally, the proposed changes are as follows:

Allocate:

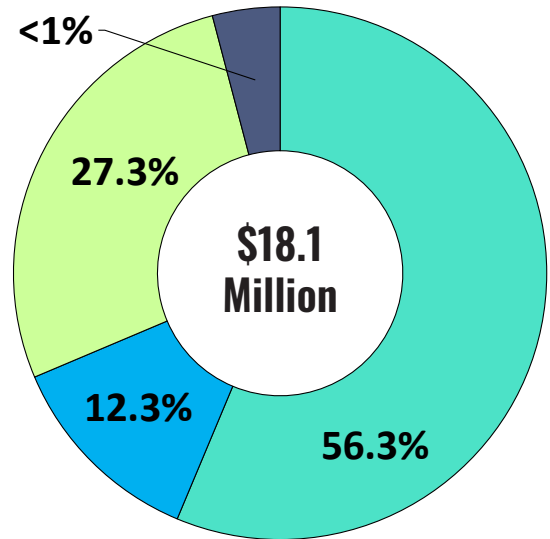
- 2.0 Peer Coach I/II
- 2.0 Mental Health Case Manager I/II
- 1.0 Supervising Mental Health Clinician
- 3.0 Road Maintenance Worker I/II
- 1.0 Road Maintenance Supervisor
- 1.0 Administrative Analyst I/II
- 1.0 HR Technician
- 1.0 Emergency Communications Dispatcher

TOTAL REVENUES



- Taxes
- Other Financing Sources

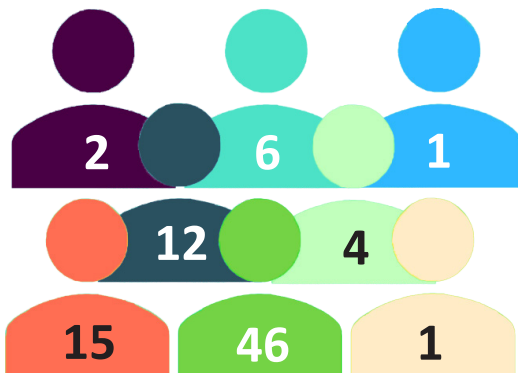
TOTAL EXPENDITURES



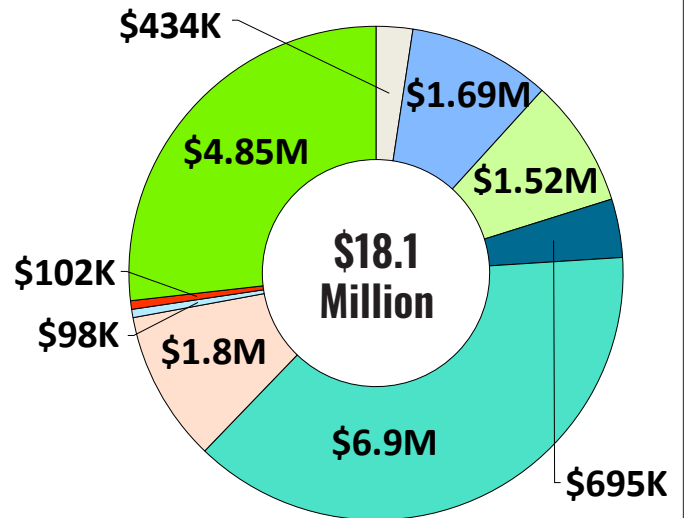
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Fixed Assets

PERMANENT POSITIONS

COUNTY ADMIN.	■
HUMAN RESOURCES	■
PUBLIC DEFENDER	■
DHHS	■
DISTRICT ATTORNEY	■
PROBATION	■
SHERIFF	■
PUBLIC WORKS	■



EXPENDITURES



- Public Defender
- District Attorney
- Sheriff
- Human Resources
- Probation
- Public Works
- CAO
- Other Agencies

APPLICATIONS SUBMITTED TO MEASURE Z COMMITTEE

The Citizens' Advisory Committee was established to make recommendations to the Board of Supervisors on the expenditure of these funds. A total of 18 agencies submitted 29 applications for funding in FY 2022-23. Fourteen were submitted by county agencies and 15 by non-county agencies totaling \$10,888,329 in funding requests. The requests are outlined as follows arranged in order of receipt:

1. \$60,000 for the Fortuna Police Department for one unmarked police vehicle for the Detective Bureau outfitted with 4 wheel drive, caged prisoner compartment and Code 3 emergency lighting.
2. \$40,000 for the Fortuna Police Department to fund salary, equipment, trainings and professional care for K-9 officers and K-9 handlers to help ensure allied K-9 agencies can be compensated for assistance.
3. \$203,902 for the Fortuna Police Department to continue funding for Drug Task Force Officer position salary, benefits & equipment costs.
4. \$203,902 for the Fortuna Police Department to continue funding to cover the costs associated with the integration of the School Resource Officer (SRO) with Eel River Valley Schools including salary, benefits and equipment.
5. \$5,000 for Adult Protective Services & District Attorney's Office - EVAST to continue addressing cases of elder and vulnerable adult abuse, provide greater services, support and access to resources and investigate incidents of neglect, financial, verbal and physical abuse. *Budget adjusted (originally \$8,000).
6. \$158,785 for Southern Trinity Area Rescue - STAR to maintain four full-time EMTs to provide 911 ambulance service. *Budget adjusted (originally \$198,575).
7. \$806,419 for DHHS-Behavioral Health & Humboldt County Sheriff - MIST Expansion to add two teams of the three staff members to work seven days a week embedded into HCSO patrol operations. This includes clinicians, case managers and peer coaches, two employee vehicles, radios and emergency shelter for five provided by an outside contractor. *Budget adjusted (originally \$1,287,090).

8. \$101,982 for the Humboldt County Administrative Office (CAO) to fund an Indigent Defense Coordinator/Measure Z Administration Administrative Analyst to provide support to the Measure Z Committee and those who receive Measure Z funding, and to administer the county's private attorney indigent defense program. *Budget adjusted (originally \$106,982).
9. \$499,000 for the Eureka Police Dept. UPLIFT-CSET- MIST to fund full-time officers in MIST, Parks and Waterfront, part-time positions in HOW & LEAD, a licensed Clinician, and training and support.
10. \$443,435 for K'ima:w Medical Center for ambulance service 24/7, 365 days full time staff, training, medical supplies, base support and specialized medical equipment used to sustain life while being transported to the nearest emergency room. *Budget adjusted (originally \$447,620).
11. \$90,295 for the Humboldt County Sheriff's Office - Major Crimes to purchase a new version of the Leica 3D scanner. This will create a 3D image of any crime scene, including height, angle, and measurements from major points of interest at the scene. This will help a prosecutor and jury view the scene as when the incident happened..
12. \$10,000 for the Humboldt County Sheriff's Office - Major Crimes for Membership BODE to have DNA sample processing in 30 days to solve crimes in a timely manner.
13. \$795,062 for Humboldt County Sheriff's Office/Public Works/CAO for radio repeater improvements including structural improvements, upgraded antennas, generators, automatic transfer switches and pole breakers to help support emergency communications as well as public works communications, Humboldt County Fire Chiefs Assoc. Med Net & Humboldt County schools. The repeater sites are: Courthouse, Pratt Mountain, Pierce Mountain, Horse Mountain & Shelter Cove.
14. \$132,337 for Humboldt County Sheriff's Office for training and software needed to certify current emergency communications dispatchers.
15. Application #15 was withdrawn.

APPLICATIONS SUBMITTED TO MEASURE Z COMMITTEE

16. \$94,257 for the Humboldt County Sheriff - for a compliance and training coordinator assigned to the professional standards division.

17. \$118,539 for the Yurok Tribe - Tribal Prosecutor for a full-time Investigator sworn officer to assist the Yurok Tribal Police and the HCSO.

18. \$435,000 for Humboldt County Planning & Building Code Enforcement abatements. Several properties in the county are in violation with local code enforcement and posing a high risk to the community, wildlife, water and environment. Contractors are needed greatly to help clean up a greater number of properties with violations.

19. \$34,518 for Rio Dell Police Department for a part-time clerical support position in the police department and office to assist the sworn officers.

20. \$20,000 for People of New Direction (POND) to purchase safety protective gear. Extreme vandalism by homeless and the mentally ill through illegal dumping is greatly affecting the environment. POND requires protective safety gear and equipment to properly discard hazardous waste such as needles, biological waste, propane tanks, tires and spills.

21. \$350,756 for the Arcata Police Department for a School Resource Officer and two Juvenile Diversion Counselor positions for students K-12 in the 3rd and 5th supervisorial districts.

22. \$79,000 for the Eureka City Schools to fund a full-time School Resource Officer to work with students in building a positive law enforcement relationship, image and enhance student safety.

23. \$2,732,610 for the Humboldt County Fire Chief's Association to equip firefighters with up-to-date safety equipment, cover dispatch fees for reliable communications systems, and continue funding for out-of-jurisdiction responses.

24. \$429,471 for Humboldt County District Attorney for three Crime Analysts, one Information Tech Technician, installation and maintenance of secure WiFi to receive access to RIMS. *Budget adjusted (originally \$476,697).

25. \$16,600 for College of the Redwoods - Humboldt COAD for COAD training for emergency preparedness. *Budget adjusted (originally \$35,000).

26. \$1,236,000 for Humboldt County Public Works for removal of brush and trees that pose a threat to the community. These are safety and fire hazards and can cause road closures and delay emergency services.

27. \$880,000 for Humboldt County Public Works for repairs to road systems. *Budget adjusted (originally requested \$2 million for a 2-year cycle: \$1,600,000 for FY 2022-23 and \$400,000 for FY 2023-24. Request was reduced to \$1.1 million: \$880,000 for FY 2022-23 and \$220,000 for FY 2023-24).

28. \$80,000 for Humboldt County Public Works - Hazardous Waste for professional services to properly and safely remove hazardous waste and materials from illegal dumping. *Budget adjusted (originally \$160,000).

29. \$31,460 for Redwood Parks Conservancy for continued funding for a Seasonal Lifeguard II. *Budget adjusted (Originally \$41,250).

Funding is recommended for items 3,4, 5, 6, 10,13, 19, 23, 26, 27 and 28. More detail on the amounts recommended for funding can be found in the appendices.

The remaining Measure Z requests are not recommended because they did not receive a priority ranking that allowed them to be funded based on available Measure Z revenue. All Measure Z requests were reviewed and prioritized by the Citizens' Advisory Committee and the Board of Supervisors.

MEASURE Z BUDGET UNITS

1100- 197 Measure Z Contribution Other

The proposed budget for Measure Z Contribution for FY 2022-23 is \$4,855,907, an increase of \$906,959 from the previous year. This is due to increases in contributions to Fire Chiefs' Association for fire services and equipment, City of Eureka for UPLIFT - CST - MIST program, Kimaw Medical Center for rural ambulance service, City of Fortuna for a school resource officer and drug task force agent, City of Arcata for a school resource officer and juvenile diversion counselor, and a new allocation to Yurok Tribe for an investigator.

This budget unit contains the allocations for all non-county agencies who have been allocated Measure Z funding. For FY 2022-23, 12 outside agencies submitted a total of 15 applications totaling \$4,992,507. A total of 10 agencies are recommended for funding totaling \$4,855,907.

1100-889 General Purpose Revenue Measure Z

The proposed budget for General Purpose Revenue Measure Z for FY 2022-23 is \$14,383,388, an increase of \$1,867,884 from the prior year due to increasing revenues.

1100-292 Public Defender Measure Z

The proposed budget for Public Defender Measure Z for FY 2022-23 is \$434,060, a decrease of \$1,490 from the prior year.

The proposed personnel allocation for the Public Defender Measure Z for FY 2022-23 is 2.0 FTE, there are no changes from the prior year.

1100-293 DHHS Measure Z

The proposed budget for DHHS Measure Z for FY 2022-23 is \$1,684,957, an increase of \$920,980 from the prior year. This change is primarily due to additional staffing requests.

The proposed personnel allocation for DHHS Measure Z for FY 2022-23 is 15.0 FTE, an increase of 7.0 FTE from the prior year due to additional requests for staffing.

1100-295 District Attorney Measure Z

The proposed budget for District Attorney Measure Z for FY 2022-23 is \$1,511,765, an increase of \$222,937 from the prior year. This change is primarily due to negotiated salary and benefit increases.

The proposed personnel allocation for District Attorney Measure Z for FY 2022-23 is 12.0 FTE, there are no changes from the prior year.

1100-296 Probation Measure Z

The proposed budget for Probation Measure Z for FY 2022-23 is \$695,350, an increase of \$93,937 from the prior year. This change is primarily due to negotiated salary and benefits increases.

The proposed personnel allocation for Probation Measure Z for FY 2022-23 is 6.0 FTE. There are no changes from the previous fiscal year.

1100-297 Sheriff Measure Z

The proposed budget for Sheriff Measure Z for FY 2022-23 is \$6,768,878, an increase of \$1,779,952 from the prior year. This increase is due to recommendations from the Citizens' Advisory Committee to fund request No. 23 related to radio infrastructure improvements, and partially fund request No. 22 to increase dispatch services.

The proposed personnel allocation for Sheriff Measure Z for FY 2022-23 is 47.0 FTE. There is an increase of 1.0 FTE due to 1.0 Dispatcher being allocated during FY 2021-22. Additional details can be found in the Position Allocation Table.

1100-298 Public Works Measure Z

The proposed budget for Public Works Measure Z for FY 2022-23 is \$1,798,000, an increase of \$883,000 from the prior year. This increase is due to the Citizens' Advisory Recommendation to fund request Nos. 17 and 19 for road repairs and illegal dumping.

The Public Works Measure Z budget unit has 4.0 FTE personnel allocations proposed for FY 2022-23.

1100-000 Human Resources Measure Z

The proposed budget for Human Resources Measure Z for FY 2022-23 is \$98,022. This is a new budget unit created to house staff approved in FY 15-16 which were previously budgeted in the Sheriff's Measure Z budget.

The Human Resources Measure Z budget unit has 1.0 FTE personnel allocations proposed for FY 2022-23.

1100-300 County Administrative Office Measure Z

The proposed budget for CAO Measure Z for FY 2022-23 is \$101,982. This is a new budget unit created to hire an Administrative Analyst assigned to the Measure Z and Indigent Defense programs.

The proposed personnel allocation for the The CAO Measure Z budget unit for FY 2022-23 is 1.0 FTE for an Administrative Analyst.

MEASURE Z BUDGET UNITS

These programs support the Board of Supervisors' Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, protecting vulnerable populations,

providing community-appropriate levels of service, managing our resources to ensure sustainability of services, and building inter-jurisdictional and regional cooperation.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	11,246,727	13,907,964	12,515,504	14,383,388	14,383,388	1,867,884	15%
Total Revenues	11,246,727	13,907,964	12,515,504	14,383,388	14,383,388	1,867,884	15%
Other Financing Sources (Uses)							
Other Financing Sources	0	0	0	3,743,770	3,743,770	3,743,770	100%
General Fund Contribution	0	0	(12,506,066)	(18,127,158)	(18,127,158)	(5,621,092)	45%
Other Financing Uses	0	0	(9,438)	0	0	9,438	-100%
Total Other Financing Sources (Uses)	0	0	(12,515,504)	(14,383,388)	(14,383,388)	(1,867,884)	15%
Net Revenues (Expenditures)	11,246,727	13,907,964	0	0	0	0	
Additional Funding Support							
1100 General Fund	(11,246,727)	(13,907,964)	0	0	0	0	
Total Additional Funding Support	(11,246,727)	(13,907,964)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

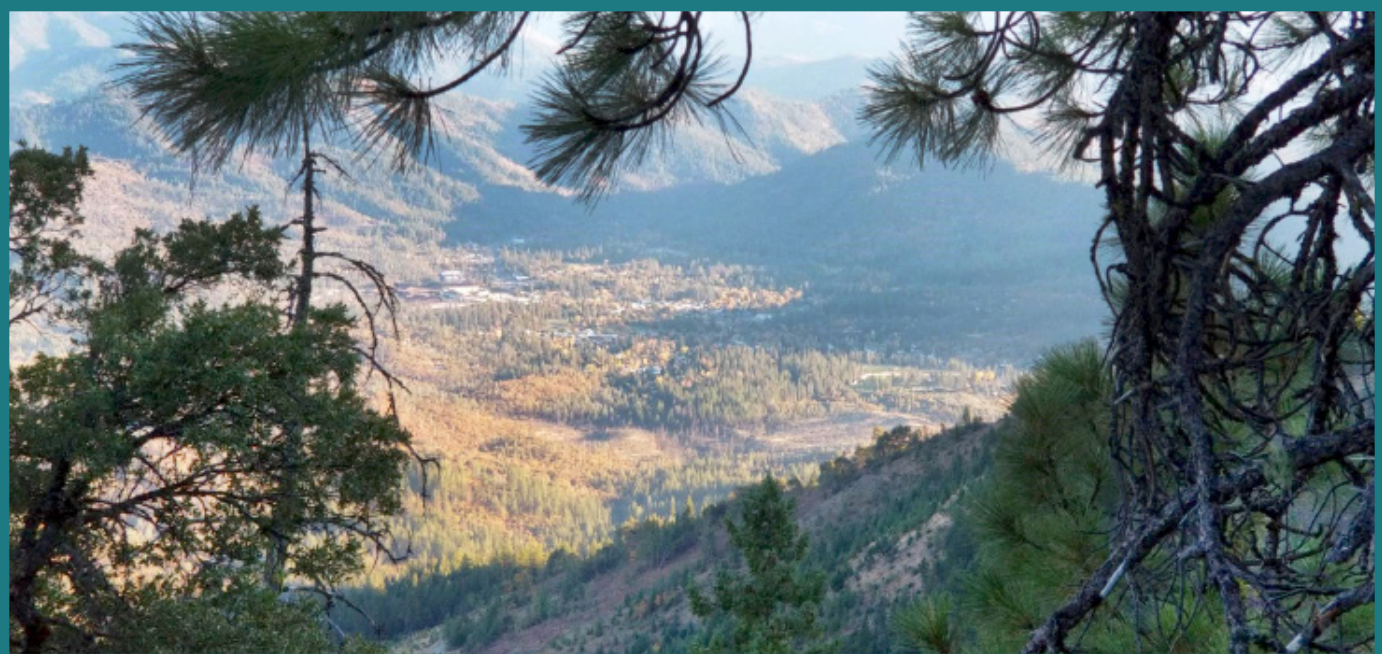
- The proposed revenue budget for the Taxes category has increased due to trends reflecting increasing sales tax revenues. Previous year’s revenues decreased due to anticipation of COVID-19 impacts.
- The proposed revenue budget for the Other Financing Sources category has increased due revenues above projections and unspent funding in prior years.
- The proposed General Fund Contribution has increased due to the allocation of funding carried forward.

ADDITIONAL FUNDING REQUESTS

Measure Z received \$10,088,329 in requests. Of this amount, \$7,217,644 is recommended for funding. All applications were reviewed by the Citizens’ Advisory Committee on Measure Z Expenditures, which provided your Board with a prioritized list of projects to be considered for funding.

PERSONNEL

There are no personnel changes.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Total Revenues	0	0	0	0	0	0	
Expenditures							
Services and Supplies	0	12,105	0	0	0	0	
Other Charges	3,474,617	2,709,626	3,948,948	4,992,507	4,855,907	906,959	23%
Special Items	0	6,519	0	0	0	0	
Total Expenditures	3,474,617	2,728,250	3,948,948	4,992,507	4,855,907	906,959	23%
Other Financing Sources (Uses)							
Other Financing Sources	0	(24,152)	0	0	0	0	
General Fund Contribution	0	0	3,948,948	4,992,507	4,855,907	906,959	23%
Other Financing Uses	(33,210)	(98,681)	0	0	0	0	
Total Other Financing Sources (Uses)	(33,210)	(122,833)	3,948,948	4,992,507	4,855,907	906,959	23%
Net Revenues (Expenditures)	(3,507,827)	(2,851,083)	0	0	0	0	
Additional Funding Support							
1100 General Fund	3,507,827	2,851,083	0	0	0	0	
Total Additional Funding Support	3,507,827	2,851,083	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the General Fund Contribution category has increased due to the need for additional funding for Measure Z awards to outside agencies.
- The proposed expenditure budget for the Other Charges category has increased due to awarding additional projects to outside agencies.

ADDITIONAL FUNDING REQUESTS

12 outside agencies submitted a total of 15 applications totaling \$5,064,670. A total of 10 agencies are recommended for funding totaling \$4,855,907.

PERSONNEL

There are no county personnel changes.





CERTIFICATES OF PARTICIPATION - PAYMENTS (1100-190)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
<p>Elishia Hayes, County Administrative Officer</p> <hr/> <p>This budget includes debt service payments on Certificates of Participation (COP) issued to finance the Library, Jail Phases I and II, the Regional Juvenile Facility, the Animal Shelter, Juvenile Hall, earthquake repairs and airport hangars.</p>	<p>Expenditures + Other Financing Uses</p> <hr/> <p>Revenues + Other Financing Sources</p> <hr/> <p>General Fund Contribution</p> <hr/> <p>Personnel</p> <hr/> <p>% General Fund Contribution</p> <hr/>	<p>\$ 1,457,017</p> <hr/> <p>\$ 481,906</p> <hr/> <p>\$ 975,111</p> <hr/> <p>0.0</p> <hr/> <p>67%</p> <hr/>

PROGRAM DISCUSSION BY BUDGET UNIT

This budget funds long-term debt payments on the county's capital improvement projects.

The budget of \$1,457,017 includes funding in the following amounts:

- \$65,589 1994 Library Project
- \$259,462 1994 Jail Phase I Project
- \$42,002 1996 Regional Juvenile Center Project
- \$104,083 1996 Jail Phase I Project
- \$126,882 1996 Jail Phase II Project
- \$172,565 1996 Jail Phase II Public Safety Project
- \$315,560 2004 Animal Shelter Project
- \$179,873 for the refinance of the 2012 Earthquake Repairs
- \$168,742 for the 2012 Juvenile Hall
- \$22,259 for 2020 Finance Plan

The 1994 COP financed the Eureka Library and Jail Phase I. It also included remodeling the ground floor of the Courthouse after the Eureka Police Department moved out. The Library budget includes an additional \$53,752 paid toward the Library debt service; the above amount represents that portion allocated to the General Fund.

The 1996 COP financed modifications to Jail Phase I resulting from the decision to construct the second phase of the Jail, the Jail Phase II project, and the Juvenile Regional Facility.

The 1996 COP financed modifications to Jail Phase I resulting from the decision to construct the second phase of the Jail, the Jail Phase II project, and the Juvenile Regional Facility.

The 2004 COP financed construction of the Animal Care Shelter Facility in McKinleyville. This was a variable rate debt service.

In FY 2011-12 the Board authorized the Treasurer/Tax Collector to refinance the COP's into a single debt obligation. This has resulted in savings to the county as a result of the low interest rates available. The refinance did not increase the term of the debt.

In 2012, the Board also authorized the issuance of new debt to provide the financing needed for local matching funds for the January 9, 2010 earthquake damage repairs, building the new Juvenile Hall facility and for new hangars at the California Redwood Coast Humboldt County Airport. The hangars are financed from the Aviation budget.

On June 2, 2020, the Board authorized a plan to finance county office space and capital improvement projects. This plan is known as the 2020 Finance Plan. Also included in this plan is the refinance of the 2012 debt service for earthquake repairs and Juvenile Hall.

In total, financing needs of \$21.3 million are anticipated. The list of projects consists of: Juvenile Hall Replacement \$1.6 million; Weights and Measures Building \$1.14 million; Fifth-floor of Courthouse Remodel \$3.17 million; and the California Redwood Coast - Humboldt County Airport Restaurant \$250,000; Corrections Resource Center \$2.27 million; ADA

PROGRAM DISCUSSION BY BUDGET UNIT

Curb Ramps \$297,000; Clam Beach ADA \$328,858, and other ADA projects \$7.2 million; Sheriff Security Upgrades \$1.1 million; and Senate Bill (SB) 863 Jail Expansion \$770,000. As projects included in the 2020 COP get underway, the county will need to budget an allocation of approximately \$250,000 annually for a fixed period (30-years).

This program supports the Board of Supervisors' Strategic Framework by managing our resources to ensure sustainability of services.

FY 2022-23 PROPOSED BUDGET TABLE

COP - PAYMENTS | 100-190

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	393,115	231,125	435,005	481,906	481,906	46,901	11%
Total Revenues	393,115	231,125	435,005	481,906	481,906	46,901	11%
Expenditures							
Other Charges	211,081	0	209,548	135,693	135,693	(73,855)	-35%
Other Financing Uses	0	0	1,314,092	1,321,324	1,321,324	7,232	1%
Total Expenditures	211,081	0	1,523,640	1,457,017	1,457,017	(66,623)	-4%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	1,088,635	975,111	975,111	(113,524)	-10%
Other Financing Uses	(388,220)	(36,631)	0	0	0	0	
Total Other Financing Sources (Uses)	(388,220)	(36,631)	1,088,635	975,111	975,111	(113,524)	-10%
Net Revenues (Expenditures)	(206,186)	194,494	0	0	0	0	
Additional Funding Support							
1100 General Fund	206,186	(194,494)	0	0	0	0	
Total Additional Funding Support	206,186	(194,494)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for Other Governmental Agencies has increased due to changes in where sales tax is collected state-wide. Proposition 172 (Prop. 172) public safety funds are allocated to counties based on the percentage of statewide tax generated by their county for the prior calendar year. During the COVID-19 pandemic, there was a shift in where sales taxes were generated. Los Angeles, San Francisco, Orange, San Mateo and Alameda Counties, which normally generate the largest percent of sales taxes led the top five counties experiencing decreases during the pandemic. Many rural counties, including Humboldt, fared better than the more urbanized counties.
- The proposed expenditure budget for the Other Charges category is the amount of interest paid each year. As total principal on the debt is reduced the amount of interest paid decreases.

ADDITIONAL FUNDING REQUESTS

COP has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



CONTINGENCY RESERVES (1100-990)

DEPARTMENT HEAD

Elishia Hayes, County Administrative Officer

The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in county-wide operating budgets.

BUDGET TOTALS

FY 2022-23

Expenditures + Other Financing Uses	\$ 2,500,000
Revenues + Other Financing Sources	\$ 0
General Fund Contribution	\$ 2,500,000
Personnel	0.0
% General Fund Contribution	100%

PROGRAM DISCUSSION BY BUDGET UNIT

The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in county-wide operating budgets.

The Reserves for Contingencies serves as an additional appropriation from which funds can be transferred to operating budget units for needs not anticipated at the time of budget adoption.

While state statutes provide that up to 15 percent of the total of all other appropriations can be placed in reserve, the amount historically reserved for the county's budget has been at a much lower level. In FY 2017-18 the Contingency policy was updated to reflect a contribution equal to 2 percent of General Fund revenues. The proposed contingency amount for FY 2022-23 is more than the policy level minimum in order to prepare for the challenges anticipated this fiscal year from lack of financial information, changes in supply chain and inflationary increases.

This program contains the following budget unit:

1100-990 Contingency Reserves

This program supports the Board of Supervisors' Strategic Framework by managing our resources to ensure sustainability of services.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Total Revenues	0	0	0	0	0	0	
Expenditures							
Services and Supplies	0	0	1,302,276	2,500,000	2,500,000	1,197,724	92%
Total Expenditures	0	0	1,302,276	2,500,000	2,500,000	1,197,724	92%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	1,302,276	2,500,000	2,500,000	1,197,724	92%
Total Other Financing Sources (Uses)	0	0	1,302,276	2,500,000	2,500,000	1,197,724	92%
Net Revenues (Expenditures)	0	0	0	0	0	0	
Additional Funding Support							
1100 General Fund	0	0	0	0	0	0	
Total Additional Funding Support	0	0	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed General Fund Contribution and expenditure category for Services and Supplies has increased due to increased financial challenges anticipated in the new fiscal year.

ADDITIONAL FUNDING REQUESTS

Contingency Reserves has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





CONTRIBUTIONS TO OTHER FUNDS (1100-199)

DEPARTMENT HEAD BUDGET TOTALS FY 2022-23

Elishia Hayes, County Administrative Officer

This budget provides for various allocations and required contributions of General Fund money to support specific programs that operate out of other funds or outside agencies.

Expenditures + Other Financing Uses	\$ 13,353,286
Revenues + Other Financing Sources	\$ 260,036
General Fund Contribution	\$ 13,093,250
Personnel	0.0
% General Fund Contribution	98%

PROGRAM DISCUSSION BY BUDGET UNIT

This budget is used to account for transfers from the county General Fund to other operating funds within the county, several veterans' organizations located throughout the county and outside agencies.

The allocations are as follows:

- \$225,000 for a loan to the McKay Track Community Forest
- \$100,000 for the City of Eureka to develop affordable low-income housing (this is a carry forward from prior year)
- \$500 for special district benefit assessment on county owned property
- \$17,219 for communications expense for administering utilities for General Fund departments
- \$36,570 for contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna and Garberville
- \$45,000 for Local Agency Formation Commission (LAFCo)
- \$260,036 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts
- \$5,000,000 for a contribution to the General Reserve in order to build fiscal resiliency

- \$369,600 for county Library System, (includes base funding of \$153,000, \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position of \$176,154)
- \$1,451,775 for Mental Health
- \$641,000 for the Deferred Maintenance Trust Fund
- \$673,661 for Public Health
- \$3,320,349 for Social Services
- \$635,576 for Economic Development, including pledged Equity Grant match for Project Trellis
- \$2,000 contribution to special districts for the property tax exchange agreement with Fieldbrook-Glendale Community Services District approved by the Board of Supervisors on Mar. 8, 2016
- \$555,000 for the Oak & F Signal (this is a carry forward from the prior year)
- \$20,000 contribution to Natural Resources for operational costs that exceed available revenue sources

This program contains the following budget unit:

1100 199 Contributions to Other Funds

This program supports the Board of Supervisors' Strategic Framework by protecting vulnerable populations.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	213,665	125,581	234,728	260,036	260,036	25,308	11%
Total Revenues	213,665	125,581	234,728	260,036	260,036	25,308	11%
Expenditures							
Services and Supplies	5,101	42	0	0	0	0	
Other Charges	93,961	618,955	644,606	669,106	669,106	24,500	4%
Other Financing Uses	0	2,333	0	0	0	0	
Total Expenditures	99,062	621,330	644,606	669,106	669,106	24,500	4%
Other Financing Sources (Uses)							
General Fund Contribution	(63,193)	(647,385)	10,475,970	12,425,600	13,093,250	2,618,280	25%
Other Financing Uses	(11,656,237)	(7,321,759)	(10,066,092)	(12,016,530)	(12,684,180)	(1,950,438)	25%
Total Other Financing Sources (Uses)	(11,719,430)	(7,969,144)	409,878	409,070	409,070	(808)	0%
Net Revenues (Expenditures)	(11,604,827)	(8,464,893)	0	0	0	0	
Additional Funding Support							
1100 General Fund	11,604,827	8,464,893	0	0	0	0	
Total Additional Funding Support	11,604,827	8,464,893	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

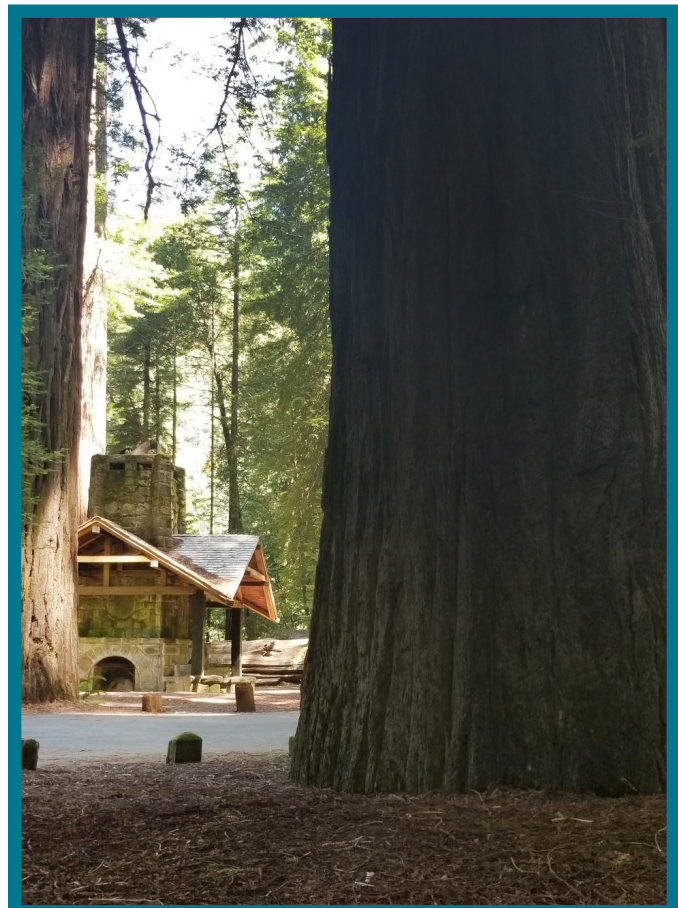
- Proposed revenue budget for Other Governmental Agencies has increased due to changes in where sales tax is collected state-wide. Proposition 172 (Prop. 172) public safety funds are allocated to counties based on the percentage of statewide tax generated by their county for the prior calendar year. During the COVID-19 pandemic, there was a shift in where sales taxes were generated. Los Angeles, San Francisco, Orange, San Mateo and Alameda Counties, which normally generate the largest percent of sales taxes led the top five counties experiencing decreases during the pandemic. Many rural counties, including Humboldt, fared better than the more urbanized counties.
- The proposed expenditure budget for the Other Financing Uses category has partially increased due to increased contributions to the county’s General Reserve from \$920,000 in the prior fiscal year to \$5 million this year. This is offset by reductions in other contributions.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

There are currently no additional funding request that have been submitted that are unfunded.





CRIMINAL JUSTICE CONSTRUCTION

DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
Elishia Hayes, County Administrative Officer <hr/> The Criminal Justice Facility Construction Fund is used for construction and financing of various criminal justice facility projects.	Expenditures + Other Financing Uses	\$ 246,786
	Revenues + Other Financing Sources	\$ 246,786
	General Fund Contribution	\$ 0
	Personnel	0.0
	% General Fund Contribution	0%

PROGRAM DISCUSSION BY BUDGET UNIT

In 1982, pursuant to Government Code Section 76101, the Board of Supervisors established the Criminal Justice Facilities Construction Fund. The revenues in the Criminal Justice Facilities Construction Funds come from a portion of the \$2.50 surcharge that is added to every parking penalty imposed by the Superior Court for violations occurring within Humboldt County. The Criminal Justice Facilities Construction Fund can be used for the construction, reconstruction, expansion, improvement, operation, or maintenance of county criminal justice and court facilities, and for improvement of criminal justice automated information systems.

Pursuant to Government Code Section 76000, 76101 and 76009, revenues collected for the Automated Fingerprint Identification and Digital Image Photographic Suspect Identification Funds can be authorized to be deposited into the Criminal Justice Facilities Construction Fund when other funds have been identified for fingerprinting equipment. This additional source of revenue is why the Criminal Justice Construction fund often shows more revenue than the Courthouse Construction Fund.

Criminal justice facilities include buildings such as the county Jail, Juvenile Hall, the Juvenile Regional Facility, and courthouses. Any new jail, or addition to an existing jail that results in the provision of additional cells or beds, must be constructed in compliance with the "Minimum Standards for Local Detention Facilities" regulations promulgated by the California Corrections Standards Authority.

Criminal Justice Construction has the following budget units:

- [1410 190 Criminal Justice COP](#)
- [1410 242 Criminal Justice Construction](#)

This budget supports the Board of Supervisor's Strategic Framework by providing for and maintaining infrastructure.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	212,881	154,393	220,000	137,000	137,000	(83,000)	-38%
Use of Money and Property	0	0	45,000	35,000	35,000	(10,000)	-22%
Total Revenues	212,881	154,393	265,000	172,000	172,000	(93,000)	-35%
Expenditures							
Other Charges	11,760	0	8,295	6,467	6,467	(1,828)	-22%
Other Financing Uses	0	0	66,647	68,319	68,319	1,672	3%
Total Expenditures	11,760	0	74,942	74,786	74,786	(156)	-0.2%
Other Financing Sources (Uses)							
Other Financing Sources	0	0	74,942	74,786	74,786	(156)	-0.2%
Other Financing Uses	0	0	(265,000)	(172,000)	(172,000)	93,000	-35%
Total Other Financing Sources (Uses)	0	0	(190,058)	(97,214)	(97,214)	92,844	-49%
Net Revenues (Expenditures)	201,121	154,393	0	0	0	0	
Additional Funding Support							
1410 Criminal Justice Construction	(201,121)	(154,393)	0	0	0	0	
Total Additional Funding Support	(201,121)	(154,393)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

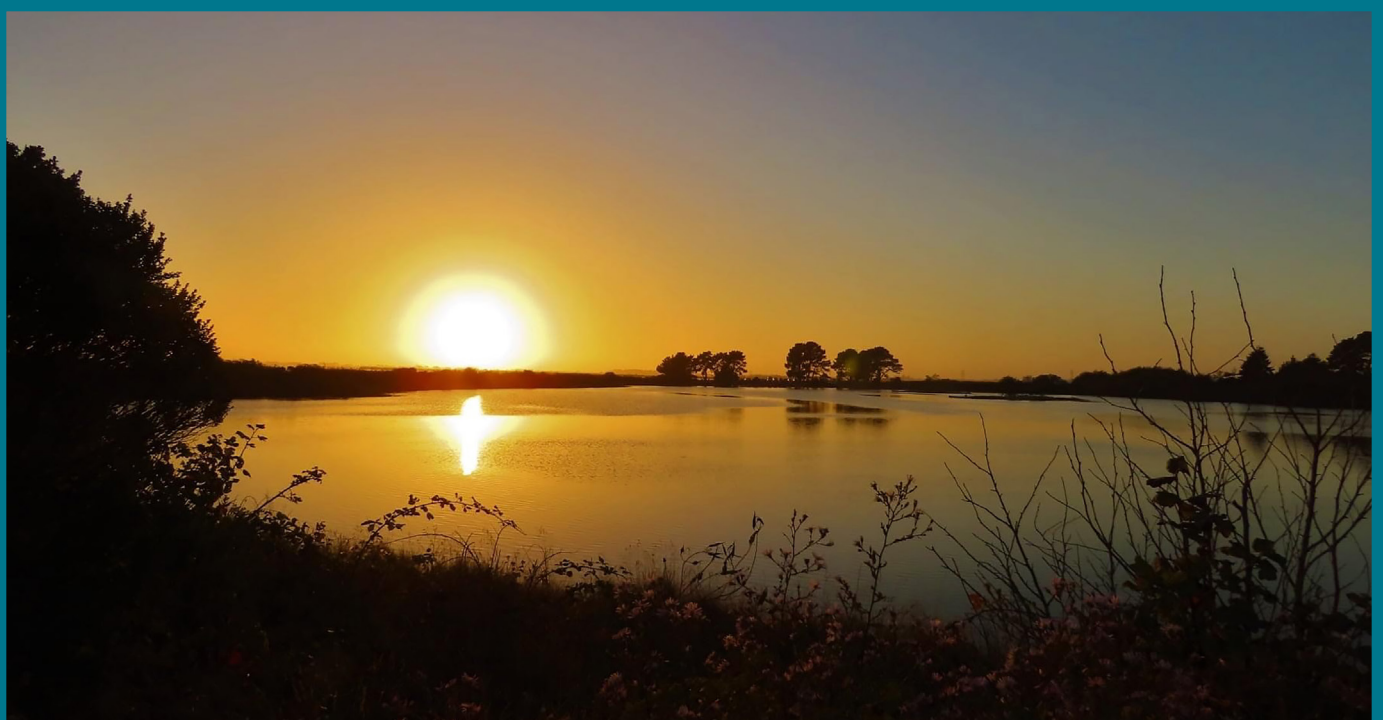
- The proposed revenue budget for the Fines, Forfeits and Penalties category has decreased based on prior year trends.
- The proposed revenue budget for the Use of Money and Property category has decreased as interest rates have fallen.

ADDITIONAL FUNDING REQUESTS

Criminal Justice Construction has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





COURTHOUSE CONSTRUCTION

DEPARTMENT HEAD

Elishia Hayes, County Administrative Officer

The Courthouse Construction Fund is used for the acquisition, rehabilitation, construction and financing of courtrooms or a building containing facilities necessary or incidental to the operation of the justice system.

BUDGET TOTALS

FY 2022-23

Expenditures + Other Financing Uses	\$	115,000
Revenues + Other Financing Sources	\$	115,000
General Fund Contribution	\$	0
Personnel		0.0
% General Fund Contribution		0%

PROGRAM DISCUSSION BY BUDGET UNIT

In 1982, pursuant to California Government Code Section 76100, the Board of Supervisors established the Courthouse Construction Fund.

The revenues in the Courthouse Construction fund come from a portion of the \$2.50 surcharge that is added to every parking penalty imposed by the Superior Court for violations occurring within Humboldt County. This amount is in addition to the \$2.50 surcharge that is dedicated to the Criminal Justice Facilities Construction Fund.

The Courthouse Construction Fund can be used for the acquisition, rehabilitation, construction, and

financing of courtrooms or a courtroom building that contains facilities necessary or incidental to the operation of the justice system. When the debt service is retired, any remaining funds will go to the Judicial Council under the terms of the Trial Court Funding Act.

This program contains the following budget units:

- 1420 190 Courthouse Construction COP
- 1420 242 Courthouse Construction

This program supports the Board of Supervisors' Strategic Framework by providing for and maintaining infrastructure.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	148,433	106,237	143,000	115,000	115,000	(28,000)	-20%
Total Revenues	148,433	106,237	143,000	115,000	115,000	(28,000)	-20%
Expenditures							
Other Charges	0	0	25,000	20,000	20,000	(5,000)	-20%
Total Expenditures	0	0	25,000	20,000	20,000	(5,000)	-20%
Other Financing Sources (Uses)							
Other Financing Uses	0	0	(118,000)	(95,000)	(95,000)	23,000	-19%
Total Other Financing Sources (Uses)	0	0	(118,000)	(95,000)	(95,000)	23,000	-19%
Net Revenues (Expenditures)	148,433	106,237	0	0	0	0	
Additional Funding Support							
1100 General Fund	(148,433)	(106,237)	0	0	0	0	
Total Additional Funding Support	(148,433)	(106,237)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0	

SIGNIFICANT CHANGES

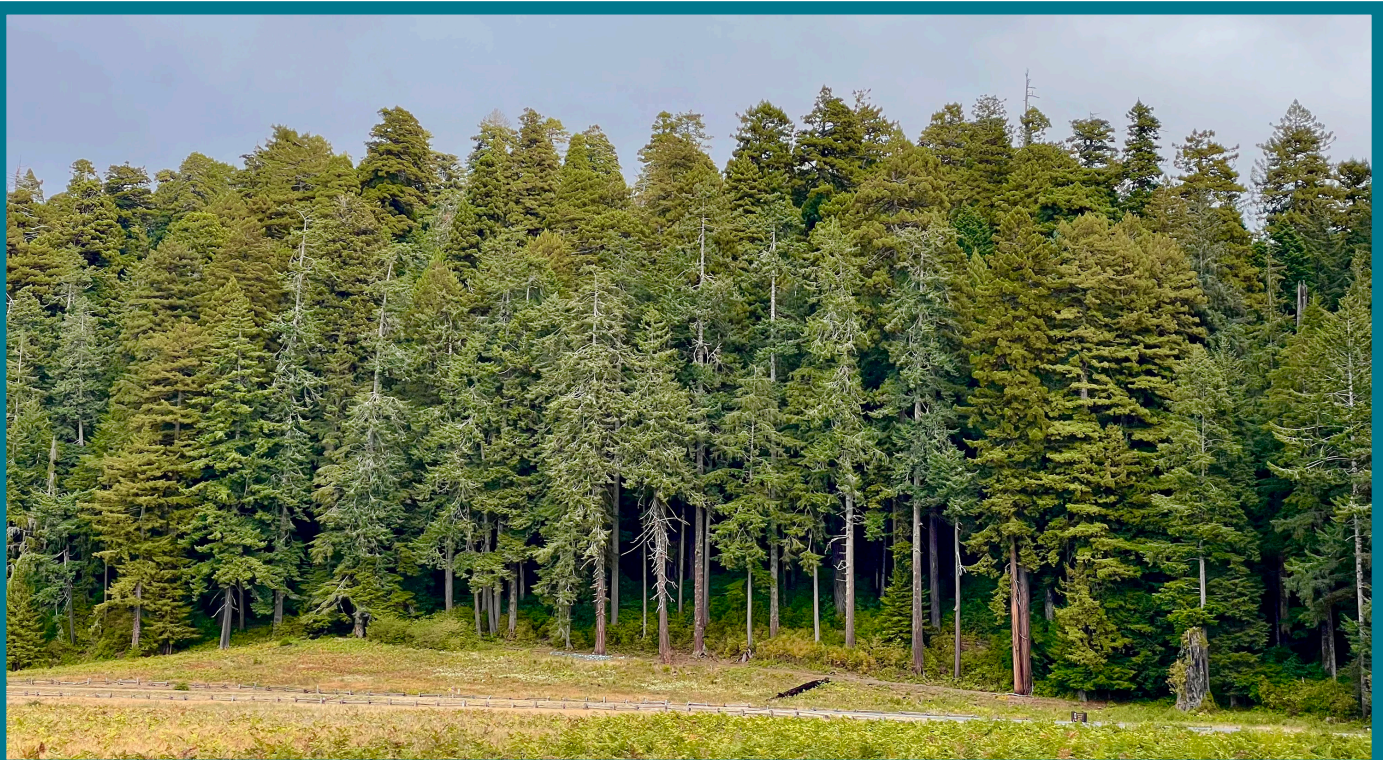
- The proposed revenue budget for the Fines, Forfeits and Penalties category has decreased based on prior year trends.
- The proposed expenditure for Other Charges category has decreased to reflect lower interest expense on borrowings.

ADDITIONAL FUNDING REQUESTS

Courthouse Construction has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





GENERAL PURPOSE REVENUES (1100-888)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2022-23
Elishia Hayes, County Administrative Officer This budget unit is comprised of a variety of revenues that are deposited into the county's General Fund, the county's primary source of discretionary revenue.	Expenditures + Other Financing Uses	\$ (3,696,354)
	Revenues + Other Financing Sources	\$ 71,054,401
	General Fund Contribution	\$ 74,750,755
	Personnel	0.0
	% General Fund Contribution	100%

PROGRAM DISCUSSION BY BUDGET UNIT

The majority of the county's revenues are program specific; that is, the revenues received are dedicated for a specific purpose. In contrast, the county's General Purpose Revenues are the discretionary revenues that the Board of Supervisors controls. Even though General Purpose Revenues comprise only 20 percent of the total county budget, they are the primary source for funding core county departments, such as the Board of Supervisors, Assessor, Treasurer Tax Collector's Office, Sheriff, District Attorney, and the Agricultural Commissioner/Sealer of Weights and Measures. Additionally, in accordance with maintenance-of-effort requirements for Public Health, Behavioral Health, and Social Services programs, a significant portion of General Fund revenue is contributed to the Department of Health and Human Services.

The General Purpose Revenues budget unit collects revenues from a variety of sources, including property taxes, sales tax, transient occupancy (hotel/motel) tax; interest on investments; reimbursements from the state and federal governments; and cost allocation charges to other county funds. Cost allocation charges are reimbursements to the General Fund for providing centralized services (such as accounting, building maintenance, and personnel services) to other funds.

Cost allocation reimbursements are charged two years in arrears, which means FY 2022-23 revenues are based on actual expenditures in FY 2020-21. However the county does not currently have an approved

cost plan for FY 2021-22 or FY 2022-23. Charges are estimated based FY 2019-20 charges. Not having an approved cost plan for two fiscal years is a continuing challenge in developing a well informed budget.

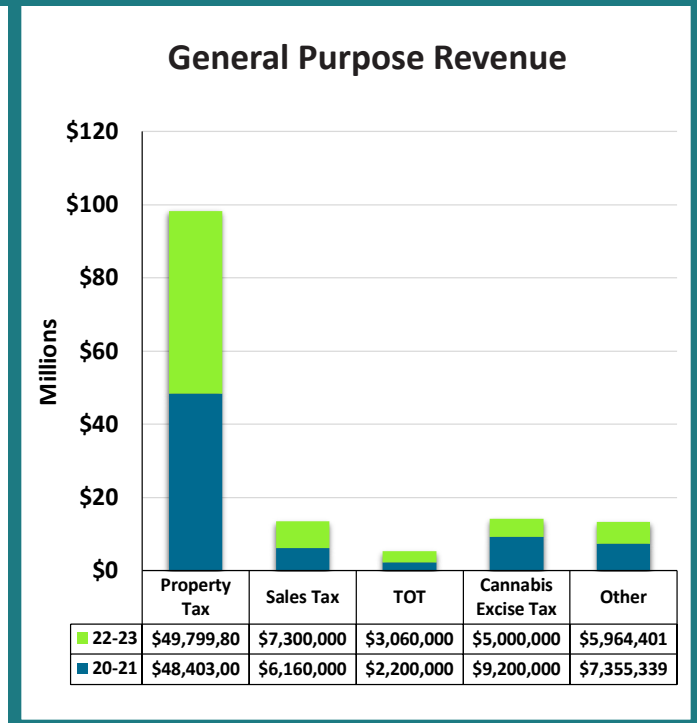
This program supports the Board of Supervisors' Strategic Framework by managing our resources to ensure sustainability of services.



	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	65,018,362	75,959,213	67,531,726	67,304,000	67,304,000	(227,726)	0%
Licenses and Permits	4,891	1,530	2,000	2,000	2,000	0	0%
Fines, Forfeits and Penalties	3,306,738	3,313,006	2,704,000	790,000	790,000	(1,914,000)	-71%
Use of Money and Property	55,775	51,662	378,212	278,000	278,000	(100,212)	-26%
Other Governmental Agencies	1,412,203	1,390,471	1,442,000	1,420,000	1,420,000	(22,000)	-2%
Charges for Current Services	969,248	500	1,125,201	1,125,201	1,125,201	0	0%
Other Revenues	175,502	254,240	135,200	135,200	135,200	0	0%
Total Revenues	70,942,719	80,970,622	73,318,339	71,054,401	71,054,401	(2,263,938)	-3%
Expenditures							
Special Items	(3,696,354)	0	(3,696,354)	(3,696,354)	(3,696,354)	0	0%
Total Expenditures	(3,696,354)	0	(3,696,354)	(3,696,354)	(3,696,354)	0	0%
Other Financing Sources (Uses)							
Other Financing Sources	1,155,000	1,234,550	0	0	0	0	
General Fund Contribution	0	0	(77,014,693)	(74,750,755)	(74,750,755)	2,263,938	-3%
Other Financing Uses	(14,294)	(17,352)	0	0	0	0	
Total Other Financing Sources (Uses)	1,140,706	1,217,198	(77,014,693)	(74,750,755)	(74,750,755)	2,263,938	-3%
Net Revenues (Expenditures)	75,779,779	82,187,820	0	0	0	0	
Additional Funding Support							
1100 General Fund	(75,779,779)	(82,035,448)	0	0	0	0	
Total Additional Funding Support	(75,779,779)	(82,035,448)	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has decreased due to the collapse of the cannabis cultivation market in Humboldt County. The Board of Supervisors temporarily reduced the Measure S Excise Tax by 85% in March, 2022. The tax relief covers tax cultivation year 2021 collected in the second half of FY 2021-22 and the first half of FY 2022-23. Additionally, the Board of supervisors allowed cannabis cultivators to pay their cultivation year taxes from 2020 by September 30, 2022 without penalty. The \$4.4 million decrease is partially offset by modest increases in property taxes, sales tax and Transient Occupancy Tax (TOT).
- The proposed revenue budget for the Fines, Forfeits and Penalties category has decreased due to the Board of Supervisors decision to allow late payments of the Measure S Excise Tax without penalty or interest.
- The General Fund Contribution has decreased due to the overall decrease in General Fund Revenues available for contribution to other programs.





TREASURER-TAX COLLECTOR

DEPARTMENTAL SUMMARY

ELECTED OFFICIAL BUDGET TOTALS FY 2022-23

Amy Christensen, Interim Treasurer-Tax Collector

The Treasurer-Tax Collector’s department aspires to align treasury and tax collection services with the unique challenges and opportunities of the 21st century, and to provide competent and effective service to all County Citizens.

Expenditures + Other Financing Uses	\$ 1,914,366
Revenues + Other Financing Sources	\$ 1,466,366
General Fund Contribution	\$ 448,000
Personnel	10.0
% General Fund Contribution	23%

PROGRAM DISCUSSION BY BUDGET UNIT

The Treasurer-Tax Collector’s department provides county-wide services not only to other county departments but also local government agencies not under the control of the Board of Supervisors. The department collects, safeguards, and invests the monies for the county, school districts and most of the special districts in Humboldt County.

1100 109 Treasury Expense

The Treasury Expense budget represents costs related to all investment management, banking transaction and reconciliation services, and includes transaction and custodial service expenses for portfolio investments. Management of the county portfolio follows state mandated investment criteria in Government Codes 53601 & 53635. This budget unit tracks and segregates all treasury costs. These costs are fully reimbursed to the General Fund.

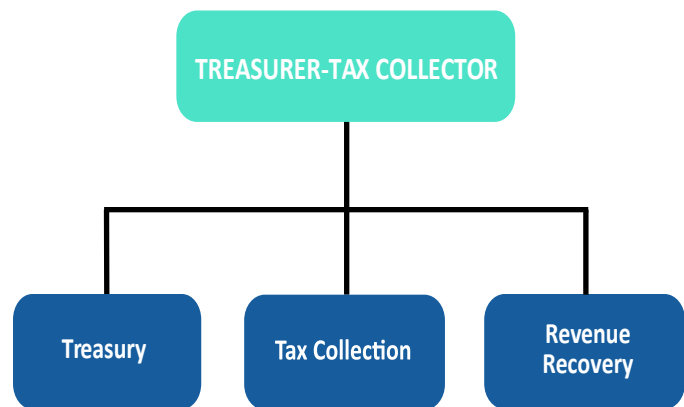
1100 112 Treasurer-Tax Collector

The Tax Collector Budget performs collections for all taxing agencies including the county, cities, school districts and various special districts. This is a state mandated program in accordance with Revenue and Taxation codes 2501- 5911.

1100 114 Revenue Recovery

The Revenue Recovery budget represents costs of a Comprehensive Collection Program to collect court ordered debt for the Superior Court of Humboldt County under the provisions of Penal Code Sections 1463.007 and 1463.010.

This program supports the Board of Supervisors’ Strategic Framework by providing for and maintaining infrastructure, providing community-appropriate levels of service, managing our resources to ensure sustainability of services, investing in County employees, fostering transparent, accessible, welcoming and user-friendly services, facilitating the establishment of local revenue sources to address local needs, and engaging in discussions of our regional economic future.

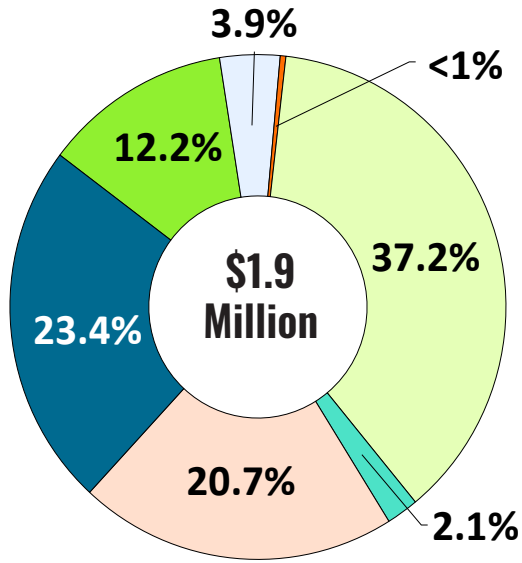


FY 2022-23 PROPOSED BUDGET TABLE

TREASURER-TAX COLLECTOR

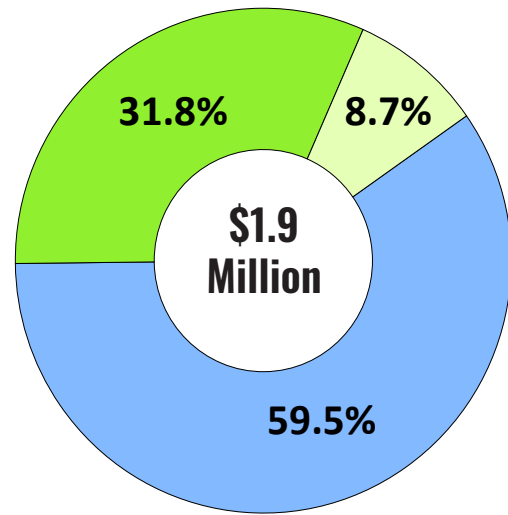
	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	488,847	4,083,606	231,424	234,380	234,380	2,956	1%
Licenses and Permits	68,492	83,202	75,000	75,000	75,000	0	0%
Fines, Forfeits and Penalties	654	2,954	0	0	0	0	
Use of Money and Property	6,415,132	4,645,698	0	0	0	0	
Other Governmental Agencies	1,030,454	36,282	7,000	7,000	7,000	0	0%
Charges for Current Services	934,277	957,819	701,213	713,086	713,086	11,873	2%
Other Revenues	74,303	48,404	65,000	40,000	40,000	(25,000)	-38%
Other Financing Sources	10,795	17,427	0	0	0	0	
Other Fund Revenue	(1,246,349)	(926,018)	0	0	0	0	
Not Applicable	877	1,300	0	0	0	0	
Total Revenues	7,777,482	8,950,674	1,079,637	1,069,466	1,069,466	(10,171)	-1%
Expenditures							
Salaries & Employee Benefits	1,002,625	885,688	1,048,682	1,138,121	1,138,121	89,439	9%
Services and Supplies	662,583	670,449	565,406	609,912	609,912	44,506	8%
Other Charges	178,823	0	163,616	166,333	166,333	2,717	2%
Fixed Assets	6,174	0	0	0	0	0	
Special Items	0	3,839	0	0	0	0	
Other Financing Uses	33,408	23,598	0	0	0	0	
Not Applicable	1,609,714	8,007,973	0	0	0	0	
Total Expenditures	3,493,327	9,591,547	1,777,704	1,914,366	1,914,366	136,662	8%
Other Financing Sources (Uses)							
Other Financing Sources	1,796,752	696,488	360,000	396,900	396,900	36,900	10%
General Fund Contribution	0	0	338,067	448,000	448,000	109,933	33%
Other Financing Uses	(7,834,297)	(1,836,951)	0	0	0	0	
Total Other Financing Sources (Uses)	(6,037,545)	(1,140,463)	698,067	844,900	844,900	146,833	21%
Net Revenues (Expenditures)	(1,753,390)	(1,781,336)	0	0	0	0	
Additional Funding Support							
1100 General Fund	231,575	(199,709)	0	0	0	0	
3105 TRANS Note Pymt Fund-Even/Odd	504,718	(209,256)	0	0	0	0	
3140 Redwood National Park In Lieu	(65,695)	(31,985)	0	0	0	0	
3141 Timber Yield Tax-State	(99)	0	0	0	0	0	
3142 Natl Wildlife Refuge in Lieu	(26)	0	0	0	0	0	
3165 Unitary Property - \$1.00 Fund	2,373	0	0	0	0	0	
3166 Unitary Property-Voted Debt	1,197	0	0	0	0	0	
3170 SB813-Redemption-Accel Taxes	268	0	0	0	0	0	
3171 SB813-Supplemental Roll-Securd	(592,790)	13,511	0	0	0	0	
3172 SB813-Supplemental Roll-Unsec	(54,136)	0	0	0	0	0	
3173 Supplemental Roll \$1 Rate-Sec	0	0	0	0	0	0	
3174 Supplemental Roll \$1 Rt-Unsec	0	0	0	0	0	0	
3175 Secured Property-\$1.00 Fund	(27)	0	0	0	0	0	
3176 Unsecured Property-\$1.00 Fund	0	0	0	0	0	0	
Total Additional Funding Support	27,358	(427,439)	0	0	0	0	
Staffing Positions							
Allocated Positions	12.00	12.00	12.00	10.00	10.00	(2.00)	-17%

TOTAL REVENUES



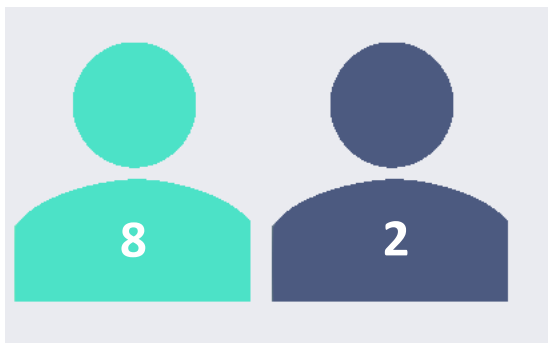
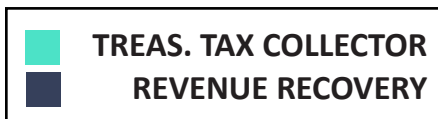
- Taxes
- Licenses and Permits
- Other Governmental Agencies
- Charges for Current Services
- Other Revenues
- Other Financing Sources

TOTAL EXPENDITURES

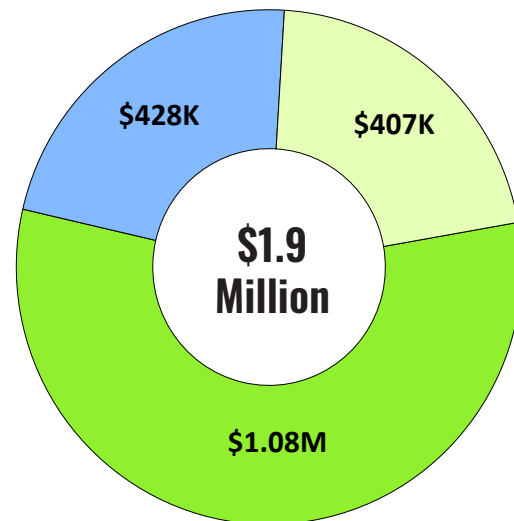


- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS



EXPENDITURES



- Treasurer-Tax Collector
- Revenue Recovery
- Treasury Expense

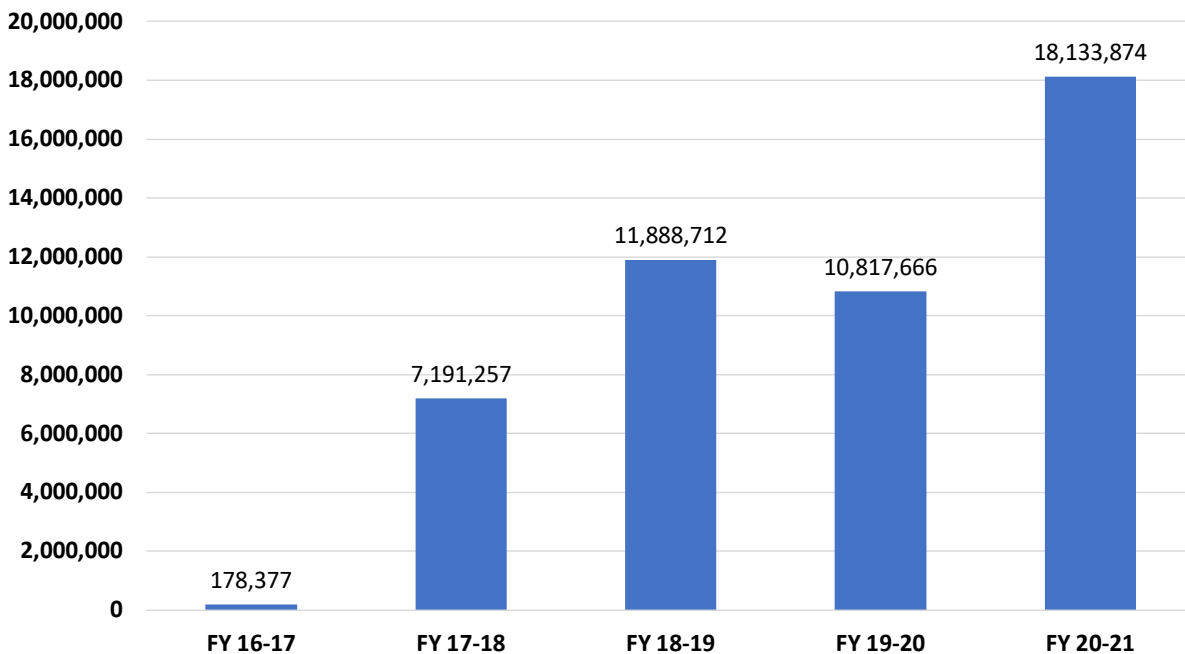
ACCOMPLISHMENTS



GOALS

- Provided community-appropriate levels of service by adapting to the changes in billing and collecting of excise taxes directed by the Board of Supervisors. Communicating the changes in real time to cultivators as motions were discussed and passed in a series of board meetings was a challenge staff met while continuing to answer inquiries promptly, with kindness and respect.
- Invested in county employees by sending staff to a valuable in person training on software available when pandemic conditions allowed for safe travel and gathering.
- Provided for and maintained infrastructure by successfully collecting over \$170 million in property taxes, excise taxes, Transient Occupancy Taxes and business license fees for the county, school districts and special districts.
- Manage our resources to ensure sustainability of services by exploring the implementation of the Megabyte Property Tax System's Property Tax Sale Module. Utilizing existing software to its full capacity increases efficiency in the office.
- Facilitate the establishment of local revenue sources to address local needs by utilizing the services of short-term rental monitoring companies who research and identify existing locations not registered or remitting Transient Occupancy Taxes (TOT) as required.
- Provide for and maintain infrastructure by implementation of a new collection software for the Revenue Recovery team. The implementation will require coordination with county IT and the vendor. The implementation will be a challenge but with cooperation and teamwork the long-term benefits will improve and modernize operations in the department.

Excise Tax Collected

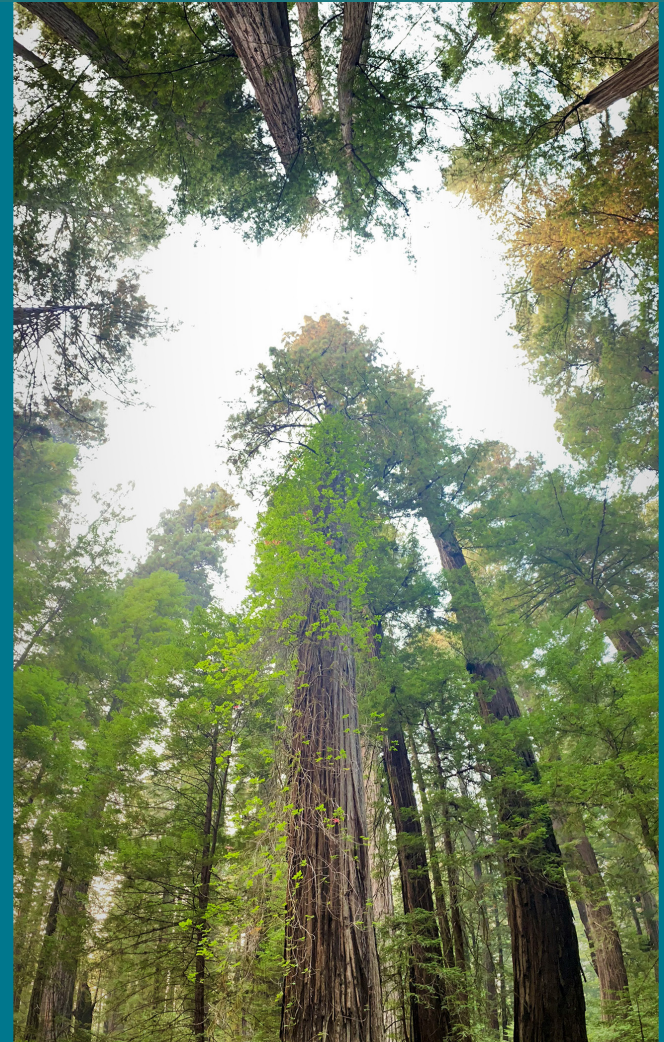


Cannabis excise tax collections have increased substantially. The Treasurer Tax Collector's office managed the collection process without adding any additional staff.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Revenues	10,030	10,000	10,000	10,000	10,000	0	0%
Total Revenues	10,030	10,000	10,000	10,000	10,000	0	0%
Expenditures							
Salaries & Employee Benefits	145,949	211,589	190,000	225,000	225,000	35,000	18%
Services and Supplies	149,731	157,600	179,720	181,900	181,900	2,180	1%
Other Charges	201	0	280	0	0	(280)	-100%
Fixed Assets	6,174	0	0	0	0	0	
Total Expenditures	302,055	369,189	370,000	406,900	406,900	36,900	10%
Other Financing Sources (Uses)							
Other Financing Sources	292,330	358,992	360,000	396,900	396,900	36,900	10%
Total Other Financing Sources (Uses)	292,330	358,992	360,000	396,900	396,900	36,900	10%
Net Revenues (Expenditures)	305	(197)	0	0	0	0	
Additional Funding Support							
1100 General Fund	(305)	197	0	0	0	0	
Total Additional Funding Support	(305)	197	0	0	0	0	
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased due to a larger transfer from the county interest pool as permitted by Gov code 27013. The funds transferred cover both salaries and overhead expenditures related to time spent servicing the county Treasury.
- The proposed expenditure budget for Salaries & Employee Benefits has increased as the result additional cost share expenses for increased staff time spent on managing the Treasury function.



ADDITIONAL FUNDING REQUESTS

Treasury Expense has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Taxes	206,189	245,262	231,424	234,380	234,380	2,956	1%
Licenses and Permits	68,492	83,202	75,000	75,000	75,000	0	0%
Charges for Current Services	231,965	390,331	280,313	277,086	277,086	(3,227)	-1%
Other Revenues	59,691	29,355	55,000	30,000	30,000	(25,000)	-45%
Not Applicable	0	25	0	0	0	0	
Total Revenues	566,337	748,175	641,737	616,466	616,466	(25,271)	-4%
Expenditures							
Services and Supplies	599,552	458,277	629,006	674,310	676,004	46,998	7%
Other Charges	205,126	264,242	231,647	265,502	263,808	32,161	14%
Fixed Assets	132,951	0	134,151	139,654	139,654	5,503	4%
Total Expenditures	937,629	722,519	994,804	1,079,466	1,079,466	84,662	9%
Other Financing Sources (Uses)							
Other Financing Sources	29,590	0	0	0	0	0	
General Fund Contribution	0	0	353,067	463,000	463,000	109,933	31%
Other Financing Uses	0	(6)	0	0	0	0	
Total Other Financing Sources (Uses)	29,590	(6)	353,067	463,000	463,000	109,933	31%
Net Revenues (Expenditures)	(341,702)	25,650	0	0	0	0	
Additional Funding Support							
1100 General Fund	341,702	(25,650)	0	0	0	0	
Total Additional Funding Support	341,702	(25,650)	0	0	0	0	
Staffing Positions							
Allocated Positions	9.00	9.00	9.00	8.00	8.00	(1.00)	-11%

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Services and Supplies category has increased due to the purchase of the Megabyte Tax Sale Module.

ADDITIONAL FUNDING REQUESTS

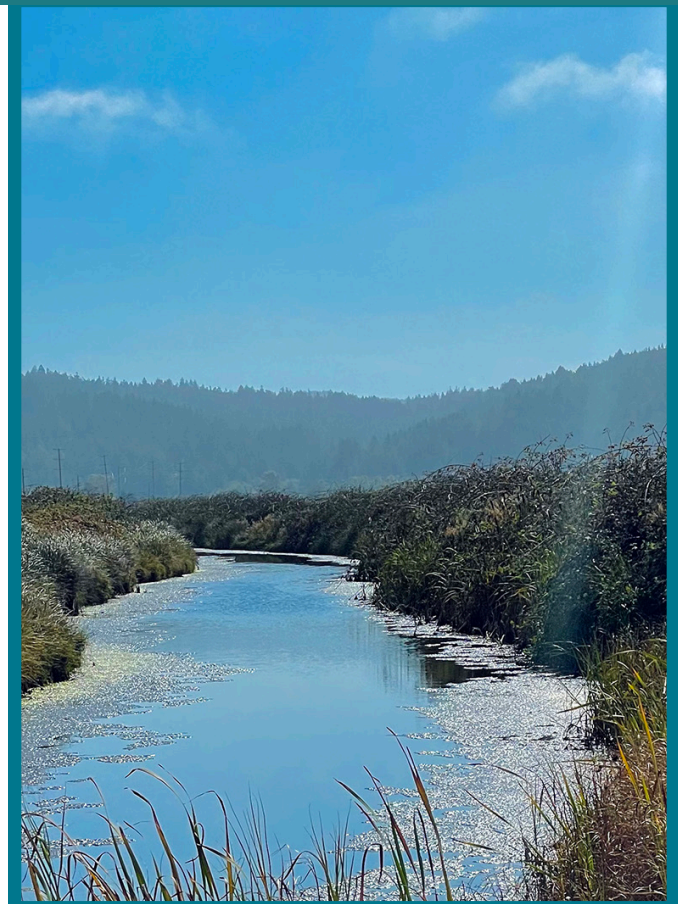
Treasurer-Tax Collector has submitted no additional funding requests.

PERSONNEL

A net decrease of 1.0 FTE is proposed. The Treasurer-Tax Collector has requested a deallocation of 1.0 FTE Revenue Recovery Officer I/II due to reduced staffing needs. Additionally a reallocation of 1.0 FTE Program Coordinator is requested.

Deallocate

1.0 Revenue Recovery Officer I/II



FY 2022-23 PROPOSED BUDGET TABLE

REVENUE RECOVERY | 100-114

	2019-20 Actual	2020-21 Actual	2021-22 Adopted	2022-23 Requested	2022-23 Proposed	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	16,292	4,297	7,000	7,000	7,000	0	0%
Charges for Current Services	700,121	563,638	420,900	436,000	436,000	15,100	4%
Other Revenues	3,923	0	0	0	0	0	
Total Revenues	720,336	567,935	427,900	443,000	443,000	15,100	4%
Expenditures							
Salaries & Employee Benefits	257,124	215,822	229,676	238,811	238,811	9,135	4%
Services and Supplies	307,726	177,857	154,039	162,510	162,510	8,471	5%
Other Charges	45,671	0	29,185	26,679	26,679	(2,506)	-9%
Not Applicable	(7)	0	0	0	0	0	
Total Expenditures	610,514	393,679	412,900	428,000	428,000	15,100	4%
Other Financing Sources (Uses)							
General Fund Contribution	0	0	(15,000)	(15,000)	(15,000)	0	0%
Total Other Financing Sources (Uses)	0	0	(15,000)	(15,000)	(15,000)	0	0%
Net Revenues (Expenditures)	109,822	174,256	0	0	0	0	
Additional Funding Support							
1100 General Fund	(109,822)	(174,256)	0	0	0	0	
Total Additional Funding Support	(109,822)	(174,256)	0	0	0	0	
Staffing Positions							
Allocated Positions	7.00	3.00	3.00	3.00	2.00	(1.00)	-33%

SIGNIFICANT CHANGES

There are no significant changes.

ADDITIONAL FUNDING REQUESTS

Revenue Recovery has submitted no additional funding requests.

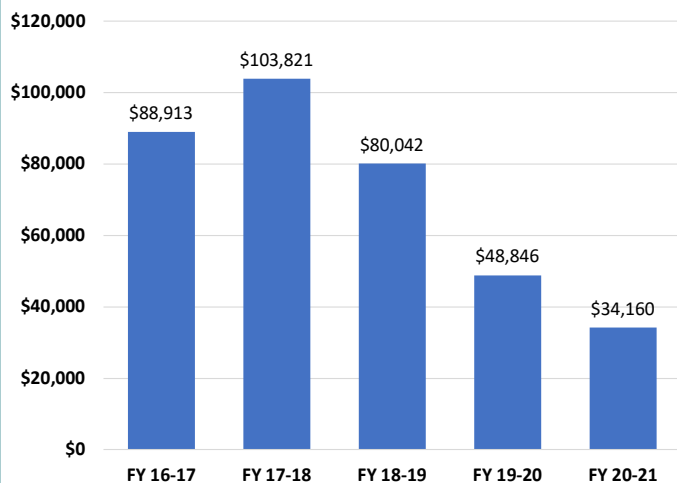
PERSONNEL

A decrease of 1.0 FTE is proposed. Revenue Recovery has requested a deallocation of 1.0 FTE Sr. Revenue Recovery Officer due to decreased referrals of misdemeanor cases from the Superior Courts.

Deallocate

1.0 Sr. Revenue Recovery Officer

Service Charges Collected



Revenue Recovery collects court ordered debt referred by the Superior Court and offers payment plans to defendants who cannot afford to pay in full. The service charge for the payment plan makes up this revenue source. In October of 2019, the Superior Courts stopped referring infractions and misdemeanors to Revenue Recovery, which accounts for the decline in revenue.