

FY 2023-24 ADOPTED 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

Howard LaHaie, 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.

Budget Totals

FY 2023-24

Expenditures + Other Financing Uses	\$ 3,382,643
Revenues + Other Financing Sources	\$ 728,150
General Fund Contribution	\$ 2,654,493
Personnel	29.0
% General Fund Contribution	78%

Program Discussion

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.

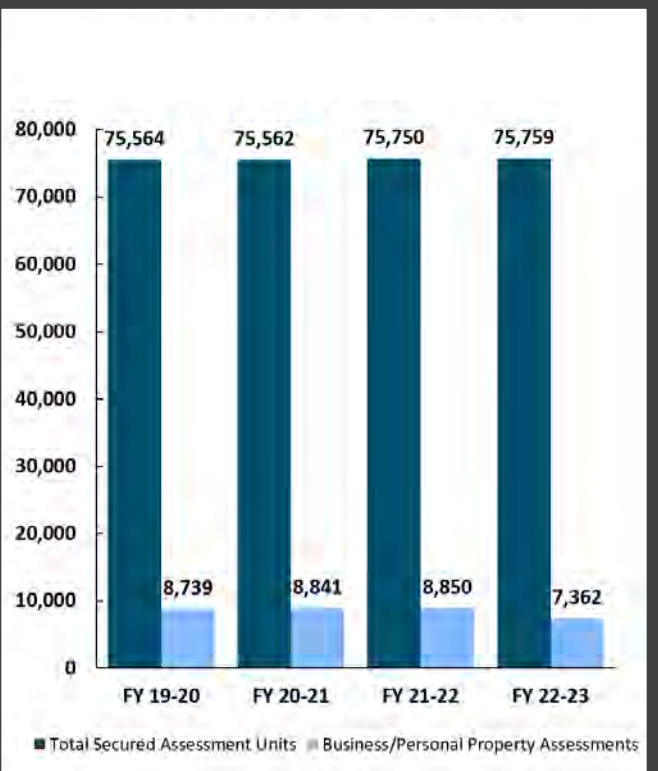
The duties of the Assessor's office include:

- 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 community-appropriate levels of service, managing our resources to ensure sustainability of services, and maintaining infrastructure.



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 appraisal workload. It is crucial to have 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.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	704,450	667,150	692,805	678,150	678,150	11,000	2%
Other Revenues	11,306	70,000	64,802	50,000	50,000	(20,000)	-29%
Total Revenues	715,756	737,150	757,607	728,150	728,150	(9,000)	-1%
Expenditures							
Salaries & Employee Benefits	2,582,017	2,805,787	2,782,157	2,937,017	2,937,017	131,230	5%
Services and Supplies	116,164	118,501	123,274	128,419	128,419	9,918	8%
Other Charges	245,423	263,095	263,095	317,207	317,207	54,112	21%
Total Expenditures	2,943,604	3,187,383	3,168,526	3,382,643	3,382,643	195,260	6%
Other Financing Sources (Uses)							
Other Financing Sources	300	0	0	0	0	0	0%
General Fund Contribution	0	2,450,233	0	0	0	(2,450,233)	-100%
Total Other Financing Sources (Uses)	300	2,450,233	0	0	0	(2,450,233)	-100%
Net Revenues (Expenditures)	(2,227,548)	0	(2,410,919)	(2,654,493)	(2,654,493)	(2,654,493)	-100%
Additional Funding Support							
1100 General Fund	2,227,548	0	2,410,919	2,654,493	2,654,493	2,654,493	100%
Total Additional Funding Support	2,227,548	0	2,410,919	2,654,493	2,654,493	2,654,493	100%
Staffing Positions							
Allocated Positions	31.00	31.00	31.00	29.00	29.00	(2.00)	-6%

Significant Changes

- The proposed expenditure budget for the Other Charges category has increased due to additional IT Internal Service Fund charges.
- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contribution is now reflected as “Additional Funding Support.”

Personnel

There are no personnel changes to active positions, however, there are 2.0 FTE that are frozen and unfunded. These positions are being deallocated to bring this budget into consistent practice.

Deallocate

- 1.0 Appraiser I/II/III
- 1.0 Assessment Technician I/II

Additional Funding Requests

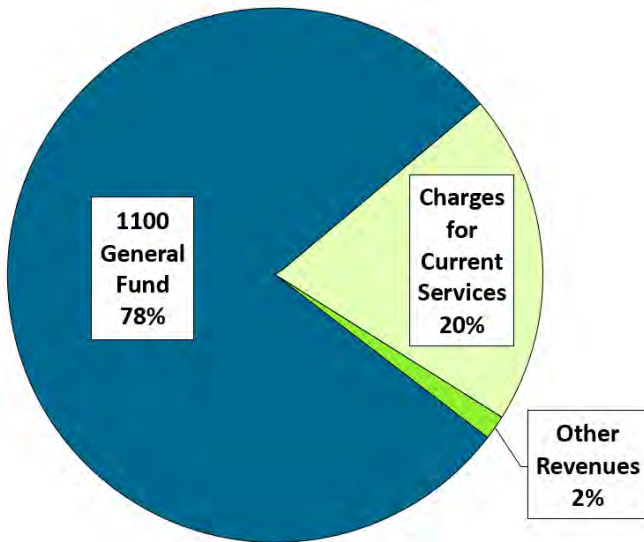
The Assessor has submitted one additional funding request for \$204,260 to fund salaries and benefits for 2.0 FTE and to supplement the services and supplies budget to support those positions.

Funding for this request is recommended by the CAO and Board at this time.

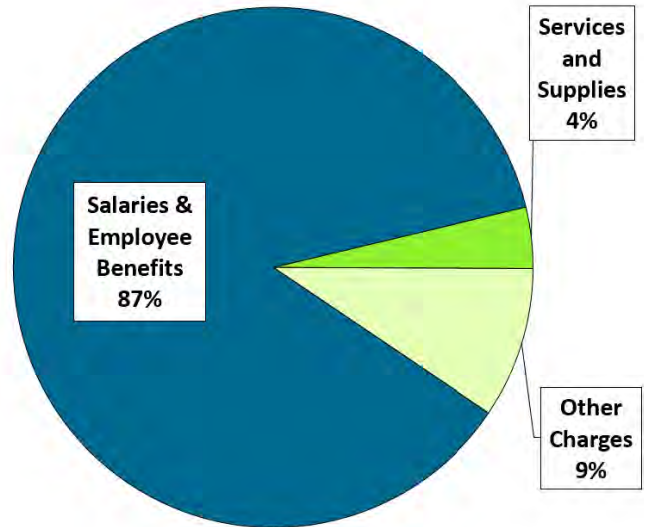
Board Adopted

The Board adopted this budget as recommended.

TOTAL REVENUES

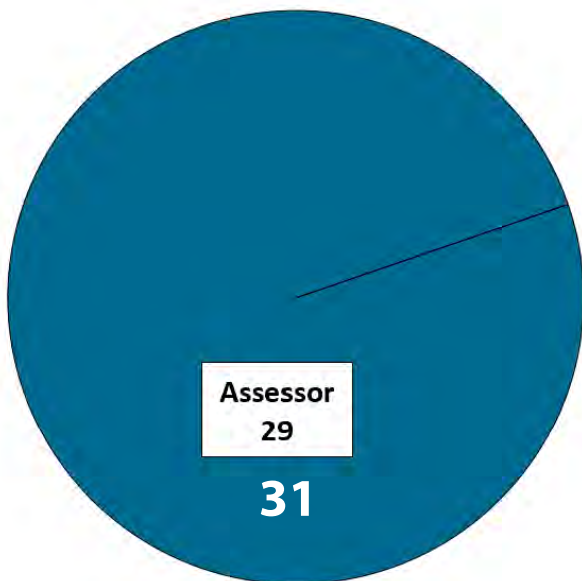


TOTAL EXPENDITURES

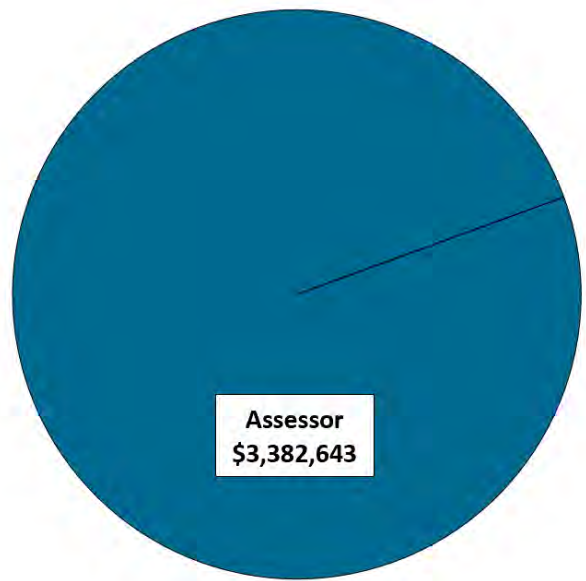


\$3.38M

PERMANENT POSITIONS



EXPENDITURES



Accomplishments

- Managed department resources to ensure sustainability of services by increasing the total property tax roll value from \$14.9 billion in Fiscal Year (FY) 2021-22 to \$15.6 billion in FY 2022-23, an increase of 4.7%.
- Managed department 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.
- Fostered transparent, accessible, welcoming and user friendly services and provided community-appropriate levels of service by serving 1,067 business owners that filed their business property statements electronically, which drastically reduced printing, postage costs, and staff time.
- Fostered transparent, accessible, welcoming and user friendly services by continuing to make forms most commonly used by taxpayers available for downloading the department's website, saving staff time, printing costs and postage charges.

Goals

- Manage department resources to ensure sustainability of service through the continued 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.
- Manage department resources to ensure sustainability of service through automation of processes to streamline tasks within the Assessor's Office to create better services to the public and the County of Humboldt.
- Invest in county employees by maintaining 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 2023-24
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Cheryl Dillingham, Auditor-Controller

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.

Expenditures + Other Financing Uses	\$ 3,047,495
Revenues + Other Financing Sources	\$ 792,225
General Fund Contribution	\$ 2,255,270
Personnel	19.0
% General Fund Contribution	74%

Program Discussion

The Auditor-Controller's Office is committed to providing the citizens of Humboldt County, county departments, special districts and other governmental agencies with financial services and records that promote public trust through strong internal controls, accurate information, and timely reporting.

The Auditor-Controller is the chief accounting officer for the County of Humboldt. What the department does is defined in State of California Government Code, Revenue and Taxation Code, Health and Safety Code, Streets and Highways Code, Professions Code, and Education Code. The work is also subject to federal and state regulations and policies and procedures as well as professional codes and standards defined by various accounting rule setting bodies.

The department is responsible for the establishment and supervision of the accounting and financial operations of all activities under the control of the Board of Supervisors. The services include general accounting and systems administration, budgetary control, payroll, property tax distribution, tax rate calculations, auditing and processing vendor claims for payment, development of the countywide cost allocation plan, cash receipts, internal controls, and financial reporting.

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

1100-111 Auditor-Controller

This program provides core accounting services that support all county departments.

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, and fostering transparent, accessible, welcoming and user-friendly services.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	3,780	0	3,770	2,000	2,000	2,000	100%
Charges for Current Services	143,378	84,000	105,695	100,225	100,225	16,225	19%
Other Revenues	6	0	25	0	0	0	0%
Other Financing Sources	0	0	0	690,000	690,000	690,000	100%
Total Revenues	147,164	84,000	109,490	792,225	792,225	708,225	100%
Expenditures							
Salaries & Employee Benefits	1,354,156	1,873,699	1,689,988	2,114,349	2,114,349	240,650	13%
Services and Supplies	93,549	571,779	565,053	95,750	95,750	(476,029)	-83%
Other Charges	97,955	119,842	119,842	147,396	147,396	27,554	23%
Fixed Assets	0	735,874	36,732	690,000	690,000	(45,874)	-6%
Total Expenditures	1,545,660	3,301,194	2,411,615	3,047,495	3,047,495	(253,699)	-8%
Other Financing Sources (Uses)							
Other Financing Sources	583	0	141	0	0	0	0%
General Fund Contribution	0	3,217,194	0	0	0	(3,217,194)	-100%
Total Other Financing Sources (Uses)	583	3,217,194	141	0	0	(3,217,194)	-100%
Net Revenues (Expenditures)	(1,397,913)	0	(2,301,984)	(2,255,270)	(2,255,270)	(2,255,270)	-100%
Additional Funding Support							
1100 General Fund	1,397,913	0	2,301,984	2,255,270	2,255,270	2,255,270	100%
Total Additional Funding Support	1,397,913	0	2,301,984	2,255,270	2,255,270	2,255,270	100%
Staffing Positions							
Allocated Positions	19.00	19.00	19.00	19.00	19.00	0.00	0%

Significant Changes

- The proposed revenue budget for Other Financing Sources category has increased due to the addition of revenue from the 2020 Finance Plan to fund office remodel and ADA improvements.
- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the prior year budget lacking funding for all of the allocated positions.
- The proposed expenditure budget for Services and Supplies has decreased due to a significant reduction of one-time costs associated with late fees and penalties.
- The proposed expenditure budget for the Other Charges category has increased due to higher Internal Service Fund and insurance charges.
- Funding of \$690,000 is recommended for capital assets; additional details on the proposed project is available in the Capital Expenditure table.

Additional Funding Requests

The Auditor-Controller has submitted one additional funding request totaling \$345,729:

1. \$345,729 to fund four existing positions and prevent layoffs.

This request is recommended for funding by the CAO and Board at this time.

Personnel

There is no net change, however a decrease of an Accounting Systems Analyst and increase of a Fiscal Assistant is proposed to reduce salary costs and provide additional fiscal support for the office. The proposed changes are as follows:

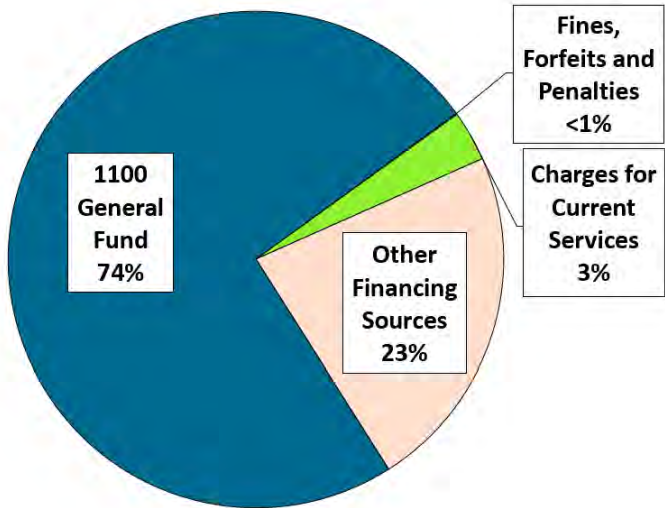
Deallocate

- 1.0 Accounting Systems Analyst

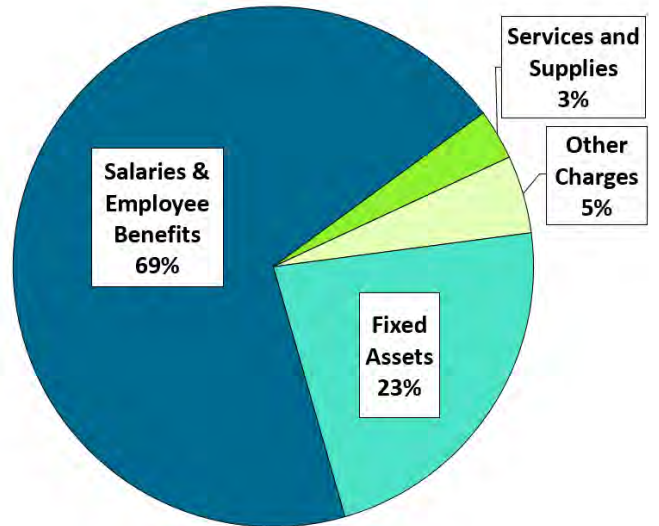
Allocate

- 1.0 Fiscal Assistant I/II

TOTAL REVENUES



TOTAL EXPENDITURES

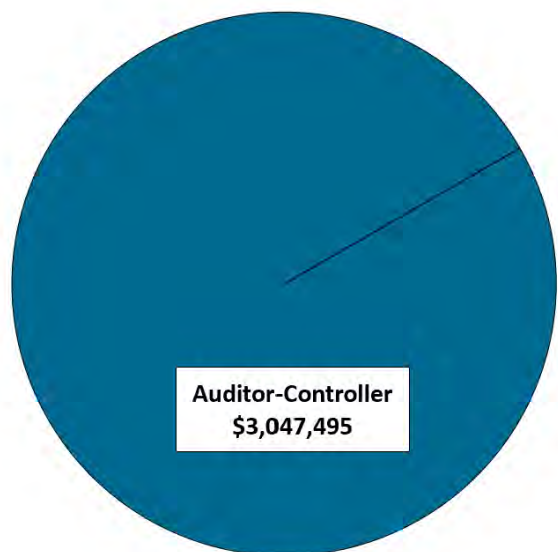


\$3.05M

PERMANENT POSITIONS



EXPENDITURES



Board Adopted

The Board adopted this budget as recommended.

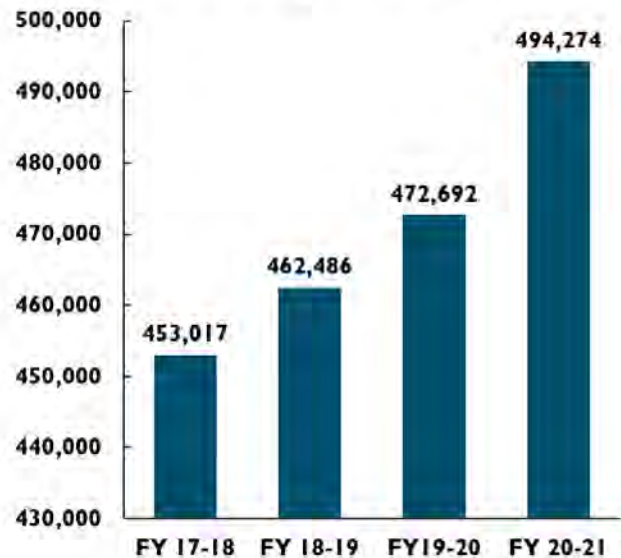
Accomplishments

- Fostered transparent, accessible, welcoming, and user-friendly services by completing the State Controller's Financial Transactions Reports for fiscal years (FY) 2019-20, 2020-21 and 2021-22.
- Managed our resources to ensure sustainability of services by finishing the audit for FY 2019-20, starting the audit for FY 2020-21, completing prior year bank reconciliations, and implementing current period monthly bank reconciliations.
- Provided community-appropriate levels of service by eliminating the back log of journals and accounts payable transactions. The processing time for accounts payable has been reduced to two weeks from over four weeks.
- Enforced laws and regulations by updating the county AB8 property tax allocation methodology in conformance with recommended changes from the State Controller's Office.
- Provided community-appropriate levels of service by recruiting, hiring and training staff for five positions that were vacant.
- Managed our resources to ensure sustainability of services by reconciling and correcting all payroll related Internal Revenue Service (IRS) and State reporting issues for back periods and eliminating penalties and interest that were being assessed against the county.

Goals

- Invest in county employees by improving the use of the county's financial software through additional training of staff and expanded implementation of existing features.
- Provide community-appropriate levels of service by having all audits and reporting completed by mandated deadlines.
- Enforce laws and regulations by reducing the number of county funds in conformance with Governmental Accounting Standards Board requirements.
- Manage our resources to ensure sustainability of services by continuing to improve the monthly and year-end reconciliation and closing process.
- Provide community-appropriate levels of service by eliminating the back log of property tax roll corrections.

General Ledger Transactions



This graph demonstrates the accounting services provided by showing the total number of transactions posted to the county financial system by county departments, special districts, schools and other agencies. All transactions are reviewed and reconciled by Auditor-Controller staff.



BOARD OF SUPERVISORS

Departmental Summary (1100-101)

Elected Official **Budget Totals** **FY 2023-24**

Steve Madrone, 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	\$ 1,969,862
Revenues + Other Financing Sources	\$ 100
General Fund Contribution	\$ 1,969,762
Personnel	9.0
% General Fund Contribution	>99%

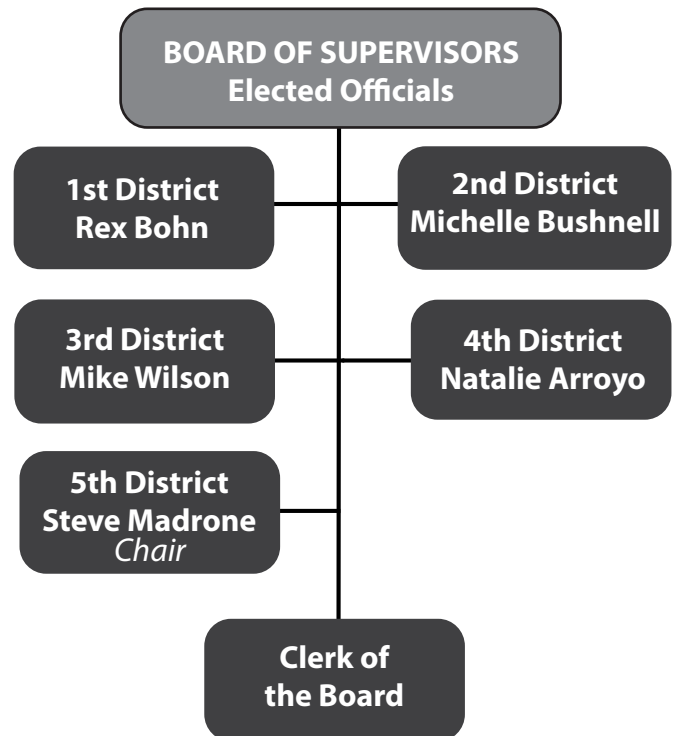
Program Discussion **Org Chart**

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.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	65	0	117	0	0	0	0%
Other Revenues	275	100	678	100	100	0	0%
Total Revenues	340	100	795	100	100	0	0%
Expenditures							
Salaries & Employee Benefits	1,199,040	1,309,040	1,326,914	1,309,934	1,309,934	894	0%
Services and Supplies	253,070	567,741	366,302	353,117	353,117	(214,624)	-38%
Other Charges	341,992	109,708	109,707	306,811	306,811	197,103	100%
Total Expenditures	1,794,102	1,986,489	1,802,923	1,969,862	1,969,862	(16,627)	-1%
Other Financing Sources (Uses)							
General Fund Contribution	0	1,986,389	0	0	0	(1,986,389)	-100%
Other Financing Uses	0	0	(1,446)	0	0	0	100%
Total Other Financing Sources (Uses)	0	1,986,389	(1,446)	0	0	(1,986,389)	-100%
Net Revenues (Expenditures)	(1,793,762)	0	(1,803,574)	(1,969,762)	(1,969,762)	(1,969,762)	-100%
Additional Funding Support							
1100 General Fund	1,793,762	0	1,803,574	1,969,762	1,969,762	1,969,762	100%
Total Additional Funding Support	1,793,762	0	1,803,574	1,969,762	1,969,762	1,969,762	100%
Staffing Positions							
Allocated Positions	9.00	9.00	9.00	9.00	9.00	0.00	0%

Significant Changes

- The proposed expenditure budget for Services and Supplies has decreased due to a significant reduction of Audit Fees from FY 2022-23 and Transportation and Travel expenditures to produce a balanced budget.
- The proposed expenditure budget for the Other Charges category has increased due to increased liability claims and lawsuits and decreased ADA charges following the completion of the Board Chamber Remodel Project.
- The proposed General Fund Contribution category has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”

Additional Funding Requests

The Board of Supervisors submitted two additional funding requests totaling \$250,087.

1. \$76,500 for travel and transportation expenses for Board staff.
2. \$173,587 for salary, wages and benefits for 1.5 FTE support staff position to prevent layoffs.

Request #2 is recommended by the CAO and Board at this time. Request #1 is not recommended by the CAO. The Board recommended funding for request #1 at a reduced amount of \$51,500.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.

Accomplishments

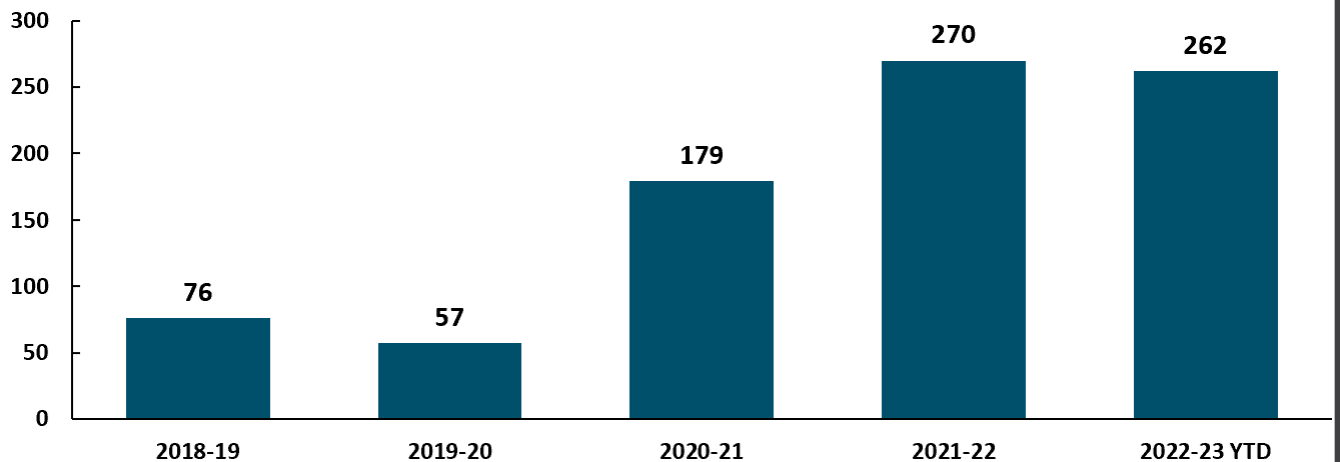
- Invested in county employees by providing Board staff with professional development opportunities in leadership and team building through the California Clerk of the Board of Supervisors Association and the Master Clerks Academy.
- Fostered transparent, accessible, welcoming and user friendly services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

Goals

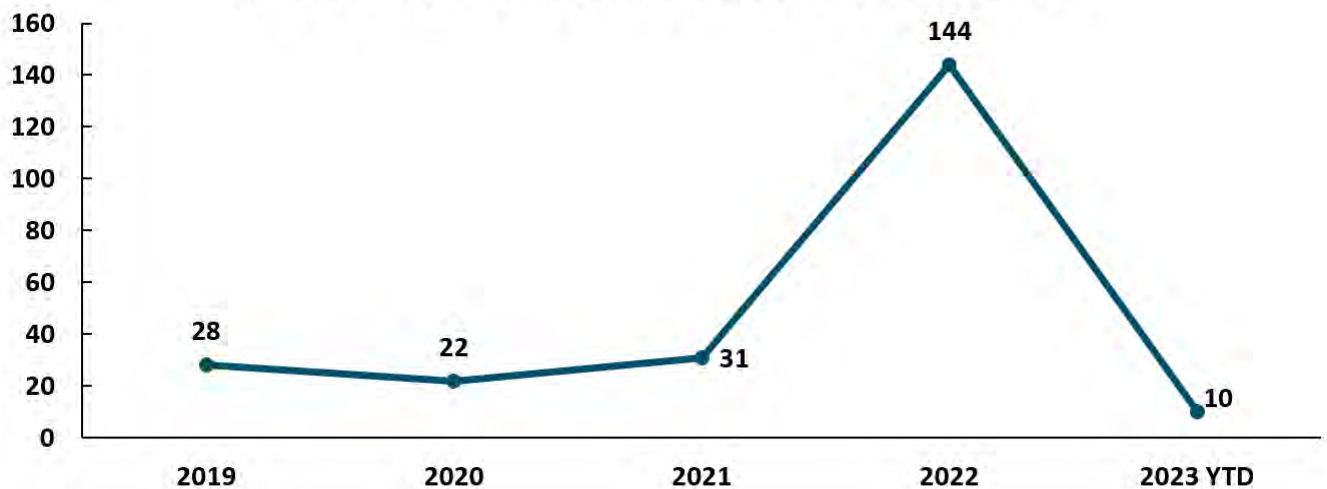
- Manage our resources to ensure sustainability of services by adopting and implementing a new Board Strategic Framework.
- Manage our resources to ensure sustainability of services through prudent fiscal management of funding allocations and resources.
- Manage our resources to ensure sustainability of services by adopting a balanced budget and providing direction to ensure sustainability beyond FY 2023-24.

There continues to be a significant increase in Assessment Appeal applications due to Measure S Cannabis Excise Tax Refund processing.

Number of Assessment Appeals Applications

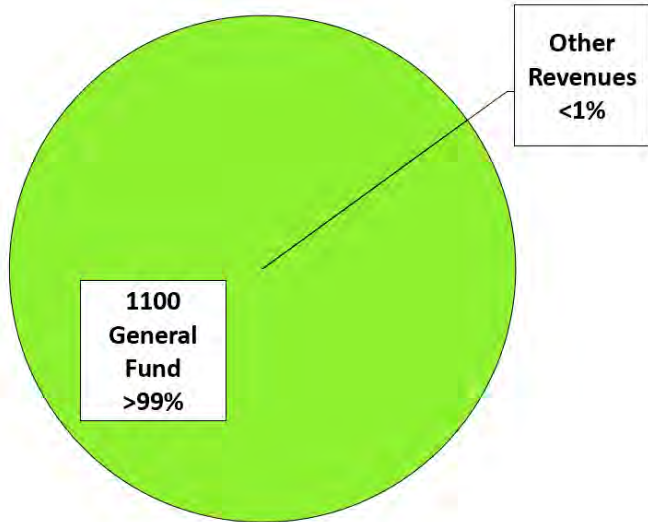


Public Records Requests Specific to the Board of Supervisors

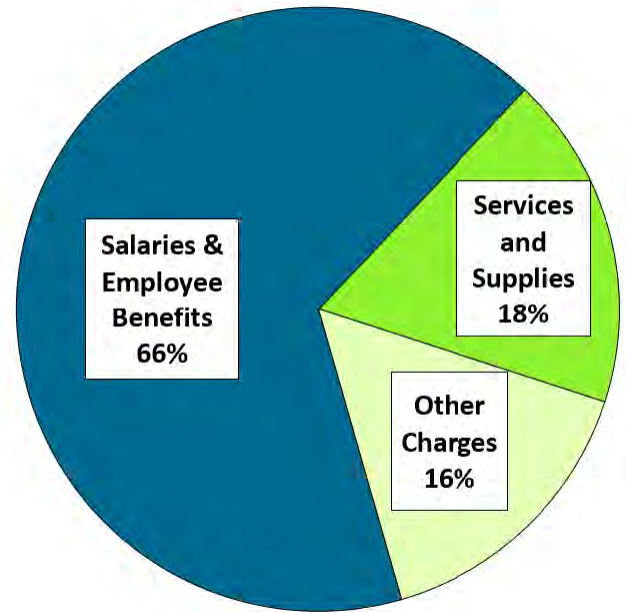


Post-COVID, there continues to be a significant increase each year in Public Records Act Requests (PRAs).

TOTAL REVENUES

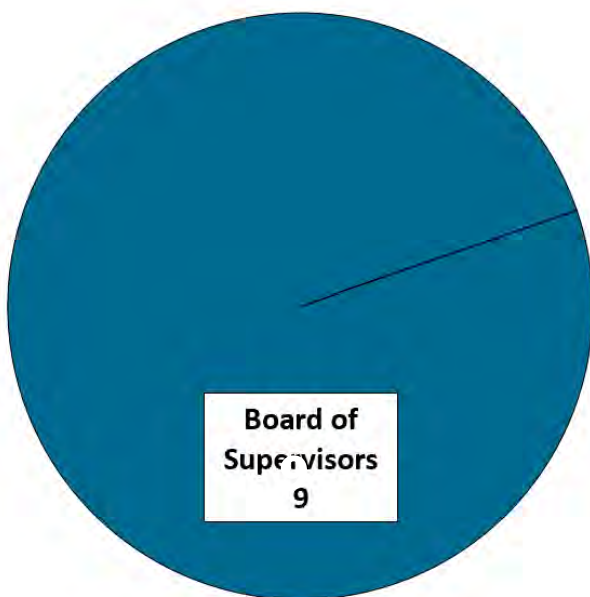


TOTAL EXPENDITURES

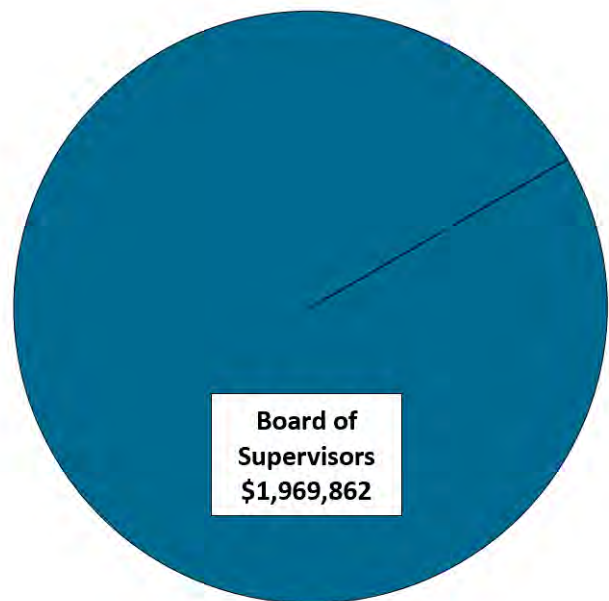


\$1.9M

PERMANENT POSITIONS



EXPENDITURES





CLERK-RECORDER/REGISTRAR

Departmental Summary

Elected Official Budget Totals FY 2023-24

Juan Pablo Cervantes, Clerk-Recorder/Registrar

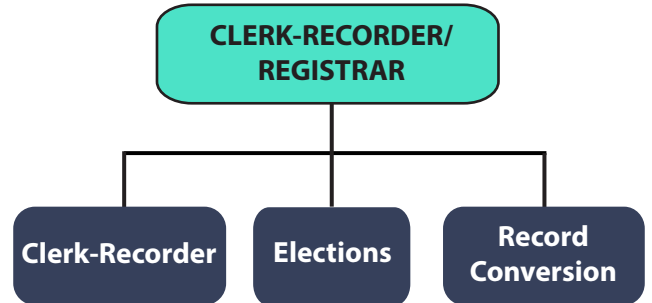
The Clerk-Recorder/Registrar of Voters is dedicated to making the public record readily accessible while safeguarding the confidentiality and security of those records, and providing informative and responsive services to the public. In addition, the office allows and encourage all qualified citizens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

Expenditures + Other Financing Uses	\$ 3,530,754
Revenues + Other Financing Sources	\$ 1,918,075
General Fund Contribution	\$ 1,612,679
Personnel	17.0
% General Fund Contribution	46%

Program Discussion By Budget Unit Org Chart

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

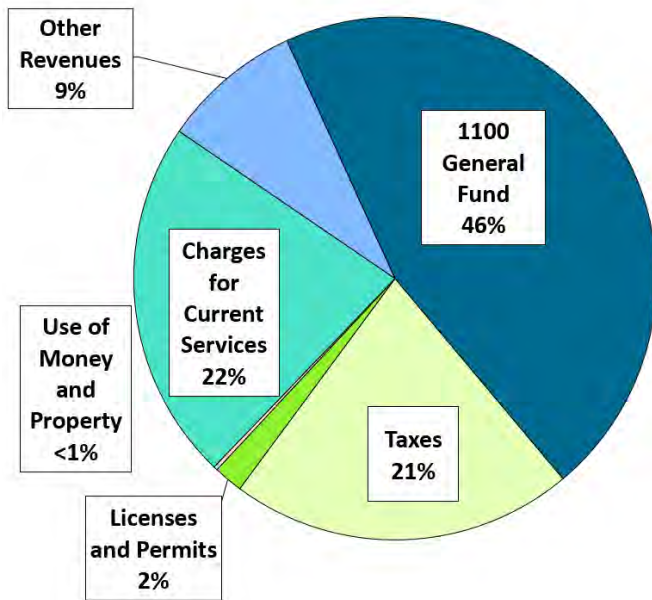
- 1100 -140 Elections
- 1100 -271 Clerk-Recorder
- 1310 -267 Record Conversion



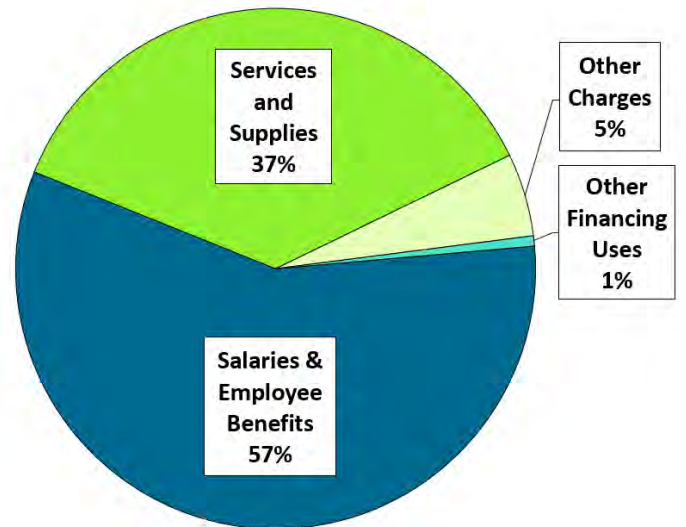
	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	993,144	897,000	732,169	750,000	750,000	(147,000)	-16%
Licenses and Permits	55,383	50,000	61,618	64,000	64,000	14,000	28%
Use of Money and Property	4,938	8,400	3,483	8,400	8,400	0	0%
Other Governmental Agencies	597,635	0	65,892	0	0	0	0%
Charges for Current Services	1,451,713	990,000	672,347	789,000	789,000	(201,000)	-20%
Other Revenues	250	0	0	306,675	0	0	0%
Total Revenues	3,103,063	1,945,400	1,535,509	1,918,075	1,611,400	(334,000)	-17%
Expenditures							
Salaries & Employee Benefits	1,638,450	1,801,613	1,566,904	2,028,918	2,028,918	227,305	13%
Services and Supplies	1,672,452	1,305,718	1,253,028	1,297,543	1,297,543	(8,175)	-1%
Other Charges	140,472	163,597	245,731	181,893	181,893	18,296	11%
Fixed Assets	0	0	102,676	0	0	0	0%
Special Items	210	0	0	0	0	0	0%
Total Expenditures	3,451,584	3,270,928	3,168,339	3,508,354	3,508,354	237,426	7%
Other Financing Sources (Uses)							
General Fund Contribution	0	1,363,928	0	0	0	(1,363,928)	-100%
Other Financing Uses	(91,689)	(38,400)	(1,958)	(22,400)	(22,400)	16,000	-42%
Total Other Financing Sources (Uses)	(91,689)	1,325,528	(1,958)	(22,400)	(22,400)	(1,347,928)	-100%
Net Revenues (Expenditures)	(440,210)	0	(1,634,788)	(1,612,679)	(1,919,354)	(1,919,354)	-100%
Additional Funding Support							
1100 General Fund	502,004	0	1,673,604	1,612,679	1,919,354	1,919,354	100%
1310 Recorder Record Conversion	(61,794)	0	(38,816)	0	0	0	0%
Total Additional Funding Support	440,210	0	1,634,788	1,612,679	1,919,354	1,919,354	100%
Staffing Positions							
Allocated Positions	16.00	16.00	18.00	18.00	18.00	2.00	13%



TOTAL REVENUES

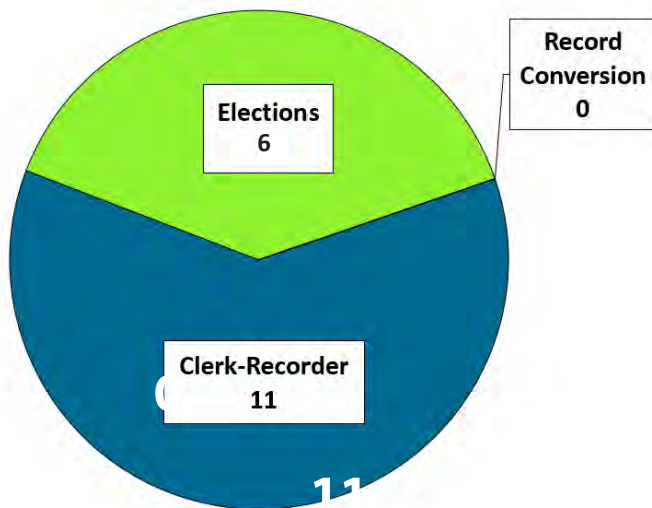


TOTAL EXPENDITURES

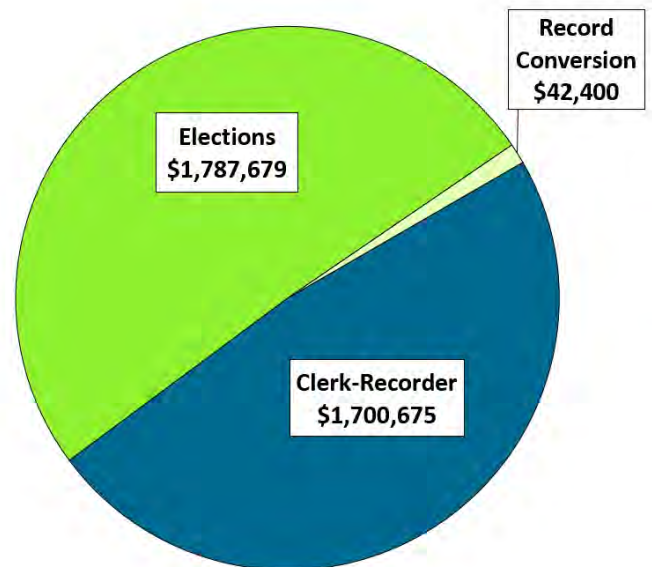


\$3.5M

PERMANENT POSITIONS



EXPENDITURES





CLERK-RECORDER (1100-271)

Program Discussion By Budget Unit

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.

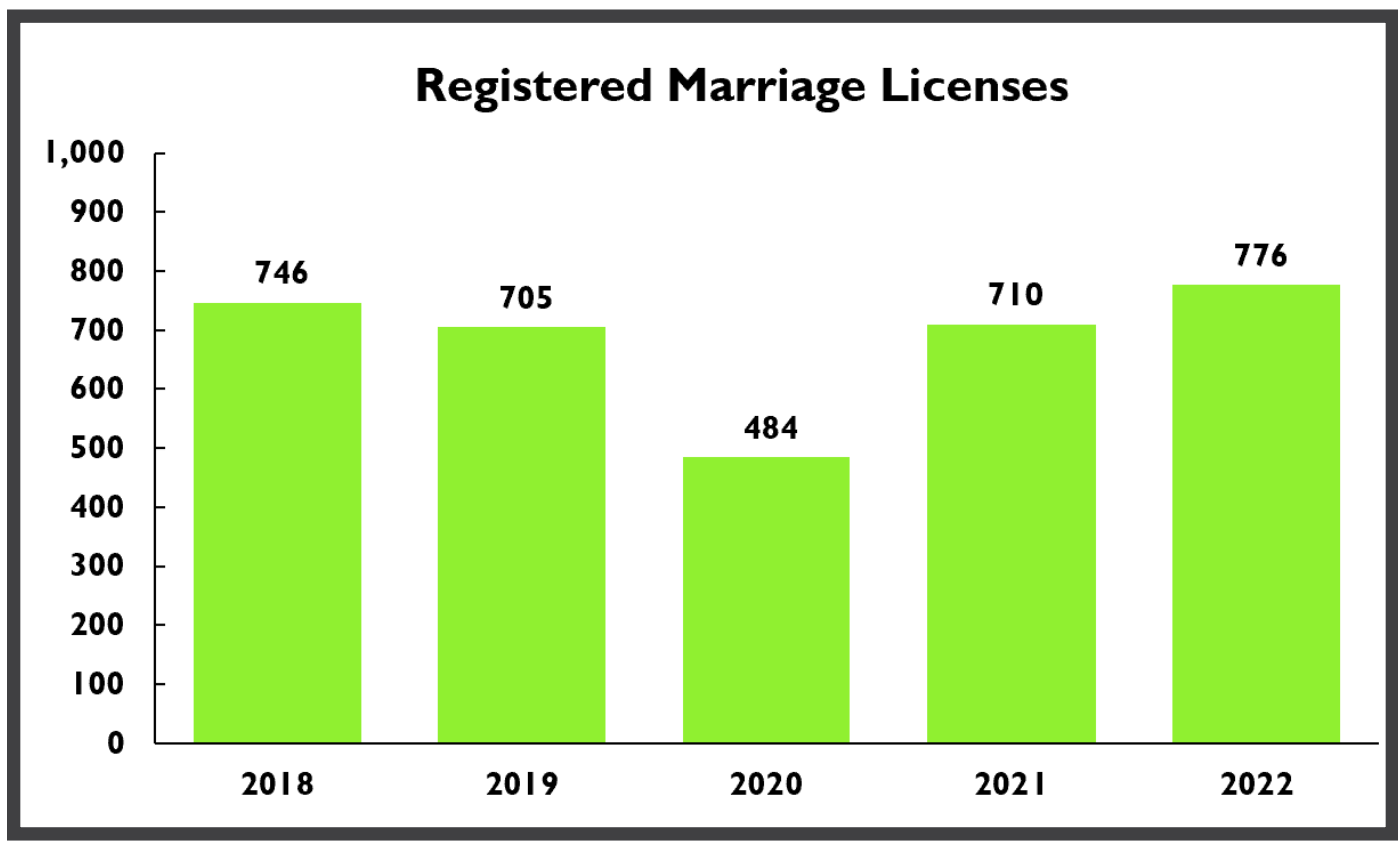
The Clerk-Recorder's office is the official repository for all documents and maps relating to land in Humboldt County, and for vital record events (birth, death, and marriage) which occur in Humboldt County. Recording of documents affecting land in Humboldt County accomplishes the mandate to "impart 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

- Fostered transparent, accessible, welcoming, and user-friendly services by providing a self-service web portal for couples who wish to obtain a marriage license in Humboldt County. Couples begin the process of applying for their marriage license online in advance of their in-person appointment, expediting the application and issuance process. The self-service web portal is accessible 24 hours a day, 7 days a week, and has increased customer satisfaction.
- Invited civic engagement and awareness of available services with an updated website that includes new information, forms, frequently asked questions (FAQ's), and a departmental webmail address that provides direct access to staff to answer questions and provide direction to the requester as needed.
- Invested in county employees to maintain professional and knowledgeable staff by attending virtual meetings with the California Department of Public Health and virtual conferences with the County Records' Association of California, in addition to completing required and optional county training courses.
- Fostered transparent, accessible, welcoming and user-friendly services through the modernization of systems and records to increase public access with digitized documents that can be preserved in perpetuity. Innovative features provide public access to documents while continuing to preserve the confidential and/or restricted components of such documents.

Goals

- Provide community-appropriate levels of service by enhancing services through instituting the Electronic Delivery Act of 2004 which will provide the capability to accept and record official records via an electronic format.
- 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.
- Foster transparent, accessible, welcoming and user-friendly services with the creation of a program to identify and redact unlawfully restrictive covenants from Humboldt County Real property records.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	993,144	897,000	732,169	750,000	750,000	(147,000)	-16%
Licenses and Permits	55,383	50,000	61,618	64,000	64,000	14,000	28%
Charges for Current Services	1,152,349	815,000	588,528	580,000	580,000	(235,000)	-29%
Other Revenues	0	0	0	306,675	0	0	0%
Total Revenues	2,200,876	1,762,000	1,382,315	1,700,675	1,394,000	(368,000)	-21%
Expenditures							
Salaries & Employee Benefits	1,030,067	1,210,106	945,947	1,211,355	1,211,355	1,249	0%
Services and Supplies	237,113	373,599	190,657	392,131	392,131	18,532	5%
Other Charges	68,838	84,377	166,512	97,189	97,189	12,812	15%
Special Items	210	0	0	0	0	0	0%
Total Expenditures	1,336,228	1,668,082	1,303,116	1,700,675	1,700,675	32,593	2%
Other Financing Sources (Uses)							
General Fund Contribution	0	(93,918)	0	0	0	93,918	-100%
Other Financing Uses	(81,250)	0	(1,380)	0	0	0	0%
Total Other Financing Sources (Uses)	(81,250)	(93,918)	(1,380)	0	0	93,918	-100%
Net Revenues (Expenditures)	783,398	0	77,819	0	(306,675)	(306,675)	-100%
Additional Funding Support							
1100 General Fund	(783,398)	0	(77,819)	0	306,675	306,675	100%
Total Additional Funding Support	(783,398)	0	(77,819)	0	306,675	306,675	100%
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 decreased due to a projected decline in Documentary Transfer Tax (DDT) which is derived from the price of property sold and volume of sales transactions. In the past year Humboldt County has seen a steady decrease in both being recorded. This is a statewide trend.
- The proposed revenue budget for the Charges for Current Services category has decreased due to a projected decline in DDT. Recording fees are collected on documents that includes the DDT.
- The proposed revenue budget for the Other Revenues category has increased due to a draw from trust fund balance used for the Modernization Project.
- The proposed contribution to the General Fund has decreased due to a decline in DDT and the impacts that has on the Clerk-Recorder budget, it is anticipated that there will be no contribution to the General Fund in FY 2023-24.

Additional Funding Requests

The Clerk-Recorder submitted one additional funding request for a deferral of their annual contribution to the General Fund for FY 2023-24 in an effort to balance the 1100-271 budget and prevent layoffs.

This request is approved by the CAO and Board. A contribution to the General Fund from 1100-271 budget unit in the amount of \$300,000 will not occur in FY 2023-24.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



ELECTIONS (1100-140)

Program Discussion By Budget Unit

The purpose of the Office of Elections is to:

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

Registration Rolls and Voting: Elections 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. Elections, collaborating with other entities, maintains the statewide registration system which continues to expand with the Motor Voter registration program. Elections 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: Elections 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. Elections maintains a webpage with current and archived election information, redacted campaign filings, guides and resources for candidate filing, poll worker guides and training materials and links to other voter sites.

Adherence to Codes: Elections' 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, Elections

reviews economic interest and campaign financial filings for completeness and accuracy. Special and school districts are supported monitoring composition of district governing boards and shepherding resolutions of election consolidation and special district appointments to the Board of Supervisors. Municipalities are also supported shepherding resolutions of election consolidation to the Board of Supervisors.

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

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	597,635	0	65,892	0	0	0	0%
Charges for Current Services	242,508	125,000	47,352	175,000	175,000	50,000	40%
Other Revenues	250	0	0	0	0	0	0%
Total Revenues	840,393	125,000	113,244	175,000	175,000	50,000	40%
Expenditures							
Salaries & Employee Benefits	608,383	591,507	620,957	817,563	817,563	226,056	38%
Services and Supplies	1,435,339	912,119	1,061,237	885,412	885,412	(26,707)	-3%
Other Charges	71,634	79,220	79,219	84,704	84,704	5,484	7%
Fixed Assets	0	0	102,676	0	0	0	0%
Total Expenditures	2,115,356	1,582,846	1,864,089	1,787,679	1,787,679	204,833	13%
Other Financing Sources (Uses)							
General Fund Contribution	0	1,457,846	0	0	0	(1,457,846)	-100%
Other Financing Uses	(10,439)	0	(578)	0	0	0	0%
Total Other Financing Sources (Uses)	(10,439)	1,457,846	(578)	0	0	(1,457,846)	-100%
Net Revenues (Expenditures)	(1,285,402)	0	(1,751,423)	(1,612,679)	(1,612,679)	(1,612,679)	-100%
Additional Funding Support							
1100 General Fund	1,285,402	0	1,751,423	1,612,679	1,612,679	1,612,679	100%
Total Additional Funding Support	1,285,402	0	1,751,423	1,612,679	1,612,679	1,612,679	100%
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 Charges for Current Services category has increased due to additional revenues from a change to the Voter’s Choice Act that requires stipend volunteers now be employed as extra-help employees with an increase in applicable employment taxes. Some of these cost may be recovered through election fees.
- The proposed revenue budget for the Other Financing Sources category has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”

Personnel

An increase of 1.0 FTE is proposed. This increase is due to the request of an Elections Specialist I/ II for the implementation of the Voter’s Choice Act (VCA), which creates Vote Centers with higher-skilled Election Workers. The proposed change is as follows:

Allocate

1.0 Elections Specialist I/II

Additional Funding Requests

Elections has submitted one additional funding request for \$191,798 for implementation of the Voter’s Choice Act (VCA), which creates Vote Centers with higher-skilled Election Workers. It is expected that initial startup costs will be higher than the current model. It is anticipated that ongoing costs will be lower over time. This request includes the cost to allocate 1.0 FTE Election Specialist I/II and extra-help employees. A second option submitted in the amount of \$154,833 includes hiring extra-help staff rather than the 1.0 FTE Election Specialist I/II.

This request is not recommended for funding by the CAO at this time. The Board approved partial funding of \$154,833 to increase extra-help hours in lieu of the FTE in request #1. A larger allocation will be reviewed mid-year.

Board Adopted

The Board adopted this budget as recommended.

Accomplishments

- Fostered transparent, accessible, welcoming and user-friendly services for the 2022 Gubernatorial General Election by providing 85,445 voters an opportunity to vote, of which 34,862 voters cast a ballot and 31,770 of those voters voted by mail.
- Managed department resources to ensure sustainability of services by assessing staffing needs and reallocating positions to better suit the workload of the department.
- Fostered transparent, accessible, welcoming and user-friendly services by participating in the California Secretary of State's County Test Environment (CTE) which allows County Elections 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.
- Provided community-appropriate levels of service 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. The percentage of provisional voters fell by 80% since implementation.

Goals

- Invite civic engagement and awareness of available services by engaging community stakeholder participation in evaluating whether 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 2024 Presidential Primary 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 2022-23, 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 our back-up power systems.





RECORD CONVERSION (1310-267)

Program Discussion By Budget Unit

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.

Accomplishments

- Provided for and maintained infrastructure by the annual completion of converting digital images into archival film. Archival film is stored off-site at a certified archival facility and a duplicate copy stored on site in the Recorder's office. All digital images are also backed up and stored for emergency disaster recovery. This process benefits the public by safeguarding public records.
- Providing community-appropriate levels of service by ensuring documents are readily available. The public benefits by having access to records when they need them.

Goals

- Provide for and maintain infrastructure by engaging with certified professionals who align with departmental goals. These professionals understand the importance of preserving public records and preparing for eventualities such as disaster needs.
- Provide community-appropriate levels of service set by the community's needs. The department will continually meet these needs by ensuring that the public's records are up to date and available.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Use of Money and Property	0	8,400	0	8,400	8,400	0	0%
Charges for Current Services	56,856	50,000	36,467	34,000	34,000	(16,000)	-32%
Total Revenues	56,856	58,400	36,467	42,400	42,400	(16,000)	-27%
Expenditures							
Services and Supplies	0	20,000	1,134	20,000	20,000	0	0%
Total Expenditures	0	20,000	1,134	20,000	20,000	0	0%
Other Financing Sources (Uses)							
Other Financing Uses	0	(38,400)	0	(22,400)	(22,400)	16,000	-42%
Total Other Financing Sources (Uses)	0	(38,400)	0	(22,400)	(22,400)	16,000	-42%
Net Revenues (Expenditures)	56,856	0	35,333	0	0	0	0%
Additional Funding Support							
1310 Recorder Record Conversion	(56,856)	0	(35,333)	0	0	0	0%
Total Additional Funding Support	(56,856)	0	(35,333)	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

There are no significant changes for this budget unit.

Board Adopted

The Board adopted this budget as recommended.

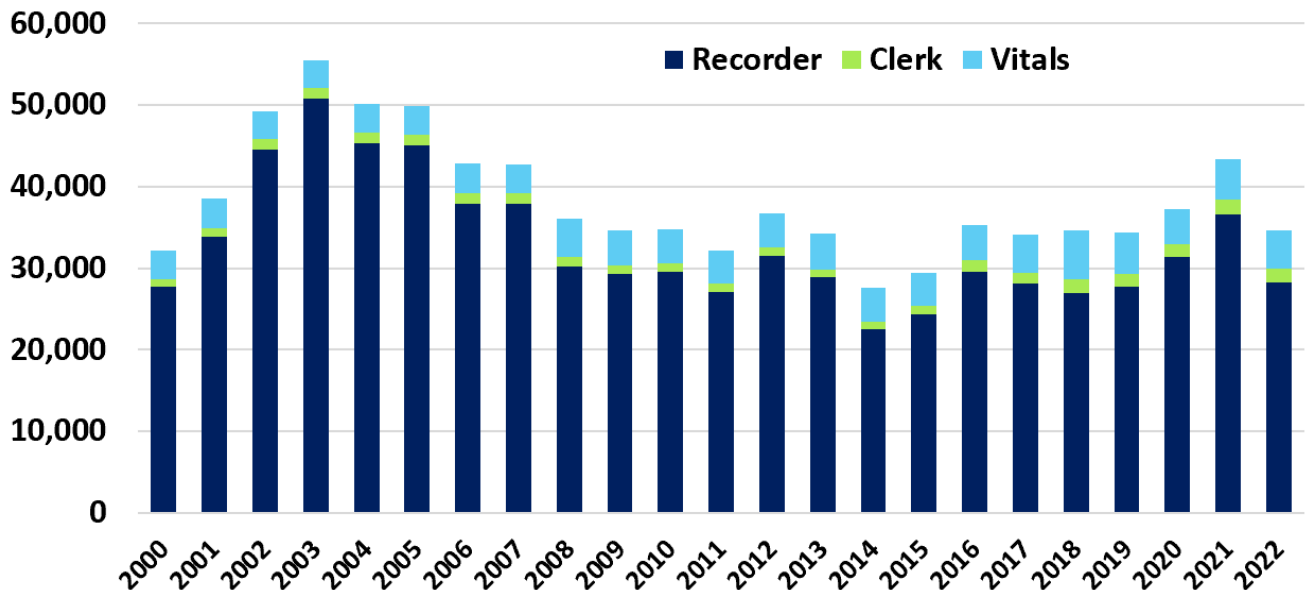
Additional Funding Requests

Record Conversion has submitted no additional funding requests.

Personnel

There are no personnel changes

County Clerk-Recorder Processed Records





COUNTY ADMINISTRATIVE OFFICE

Departmental Summary

Department Head Budget Totals FY 2023-24

Elishia Hayes, County Administrative Officer

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	\$ 35,961,660
Revenues + Other Financing Sources	\$ 34,892,344
General Fund Contribution	\$ 1,069,316
Personnel	53.0
% General Fund Contribution	3%

Program Discussion By Budget Unit Org Chart

The CAO includes the following budget units:

ADA Compliance

- 3552- 152 ADA Compliance

Management & Budget

- 1100- 103 Management & Budget Team

Communications

- 3521- 151 Communications

Economic Development

- 1120- 275 Economic Development Team
- 1120- 286 Headwaters Fund
- 1120- 287 Workforce Investment

Economic Development Promotion

- 1100- 181 Economic Development Promotion
- Emergency Response Fund
- 3232- 120 American Rescue Plan Act (ARPA)

Fish & Game Advisory Commission

- 1700- 290 Fish & Game Advisory Commission

Forester & Warden

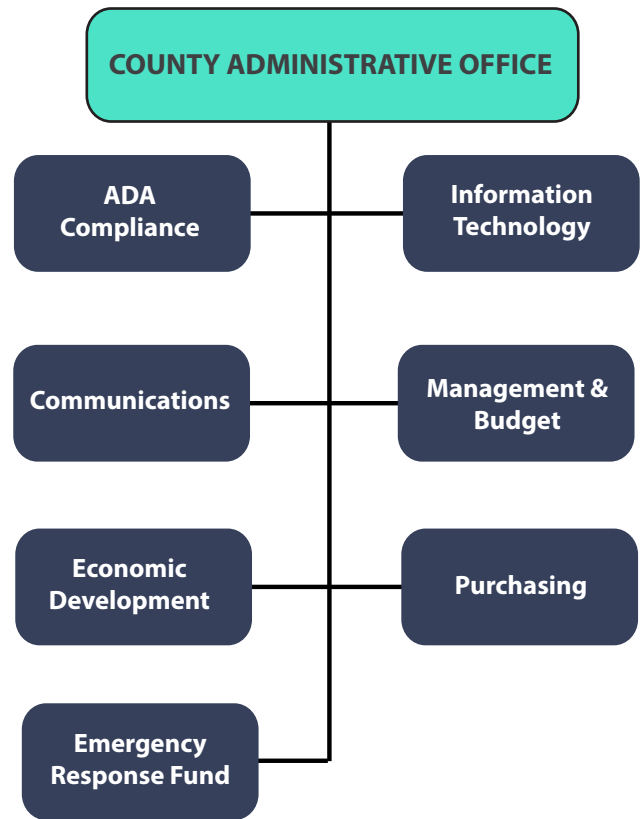
- 1100- 281 Forester & Warden

Information Technology

- 3550- 118 Information Technology Team

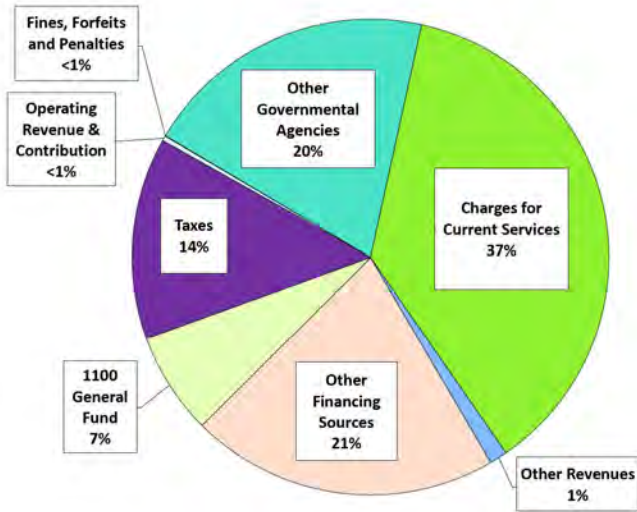
Purchasing & Disposition

- 3555- 115 Purchasing Team

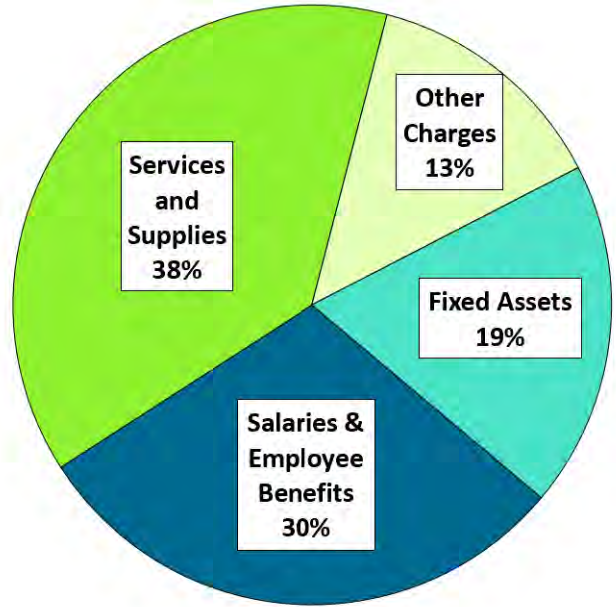


	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	50,000	50,000	37,500	3,050,000	3,050,000	3,000,000	100%
Operating Revenue & Contributn	7,181,034	68,405	1,300,804	73,626	73,626	5,221	8%
Licenses and Permits	840	0	0	0	0	0	0%
Fines, Forfeits and Penalties	21,707	7,400	15,008	6,454	6,454	(946)	-13%
Use of Money and Property	450,608	0	294,493	0	0	0	0%
Other Governmental Agencies	16,955,858	3,407,550	3,266,720	4,434,107	4,434,107	1,026,557	30%
Charges for Current Services	335,927	8,146,584	6,867,074	8,220,003	8,220,003	73,419	1%
Other Revenues	56,714	318,844	65,913	267,738	267,738	(51,106)	-16%
Other Financing Sources	390	2,901,348	2,211,171	4,100,000	4,100,000	1,198,652	41%
Not Applicable	521,932	0	0	0	0	0	0%
Total Revenues	25,575,010	14,900,131	14,058,683	20,151,928	20,151,928	5,251,797	35%
Expenditures							
Salaries & Employee Benefits	5,102,998	12,172,024	10,271,739	10,265,592	10,265,592	(1,906,432)	-16%
Services and Supplies	9,706,301	12,524,334	8,752,653	13,149,588	13,149,588	625,254	5%
Other Charges	5,418,009	8,954,784	5,893,664	4,615,114	4,615,114	(4,339,670)	-48%
Fixed Assets	1,833,402	6,192,048	1,331,985	6,438,412	6,438,412	246,364	4%
Special Items	35	0	0	0	0	0	0%
Other Financing Uses	853,799	0	(722,504)	0	0	0	0%
Total Expenditures	22,914,544	39,843,190	25,527,537	34,468,706	34,468,706	(5,374,484)	-13%
Other Financing Sources (Uses)							
Special Items	0	0	0	(1,492,954)	(1,492,954)	(1,492,954)	-100%
Other Financing Sources	6,167,733	24,408,809	1,865,230	551,341	551,341	(23,857,468)	-98%
General Fund Contribution	542,612	4,598,813	0	476,775	476,775	(4,122,038)	-90%
Other Financing Uses	(4,888,339)	(4,064,563)	(5,480,485)	0	0	4,064,563	100%
Total Other Financing Sources (Uses)	1,822,006	24,943,059	(3,615,255)	(464,838)	(464,838)	(25,407,897)	-100%
Net Revenues (Expenditures)	4,482,472	0	(15,084,109)	(14,781,616)	(14,781,616)	(14,781,616)	-100%
Additional Funding Support							
1100 General Fund	2,638,692	0	3,260,771	1,069,316	1,069,316	1,069,316	100%
1120 Economic Development	763,870	0	3,984,650	3,215,713	3,215,713	3,215,713	100%
1700 Fish & Game	8,580	0	3,114	0	0	0	0%
3232 Emergency Response Fund	(4,855,848)	0	9,713,551	9,076,657	9,076,657	9,076,657	100%
3521 Communications	(752,016)	0	623,304	3,568	3,568	3,568	100%
3550 Information Tech Enterprise	(790,864)	0	(1,217,517)	138,498	138,498	138,498	100%
3552 ADA Compliance ISF	855,331	0	(1,886,546)	1,277,864	1,277,864	1,277,864	100%
3555 Central Services ISF	12,924	0	44,356	0	0	0	0%
4490 Radio Capitalization & Amortiz	97,688	0	(593)	0	0	0	0%
4495 Telephone Capitalization	(186)	0	(3)	0	0	0	0%
Total Additional Funding Support	(2,021,829)	0	14,525,087	14,781,616	14,781,616	14,781,616	100%
Staffing Positions							
Allocated Positions	47.00	50.00	53.00	53.00	58.00	8.00	16%

TOTAL REVENUES

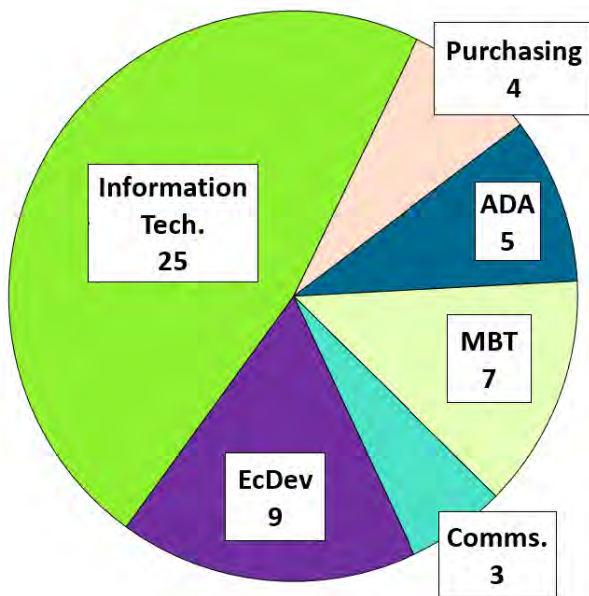


TOTAL EXPENDITURES

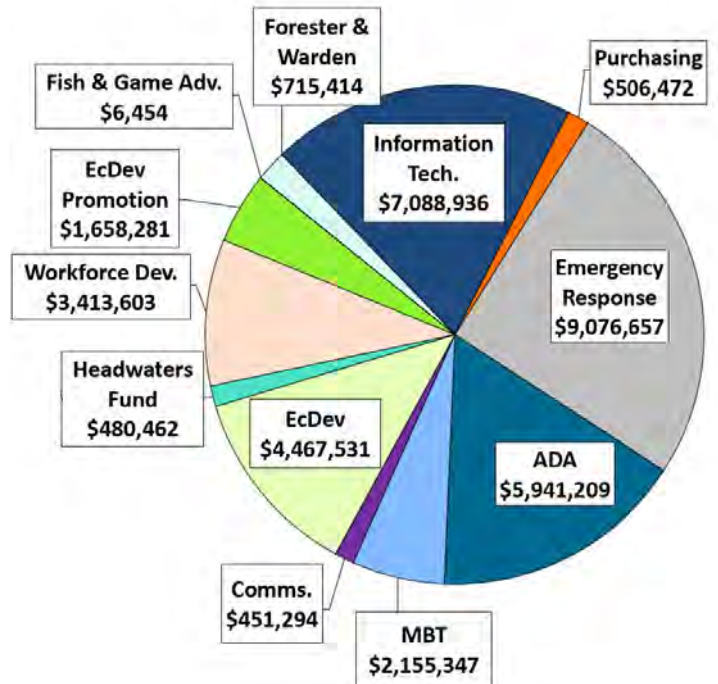


\$35.9M

PERMANENT POSITIONS



EXPENDITURES





ADA COMPLIANCE (3552-152)

Program Discussion By Budget Unit

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

This budget unit houses the Humboldt County ADA Coordinator and four of the county's eight certified ADA Coordinators that focus on county programs, services and activities, ensuring compliance with the ADA.

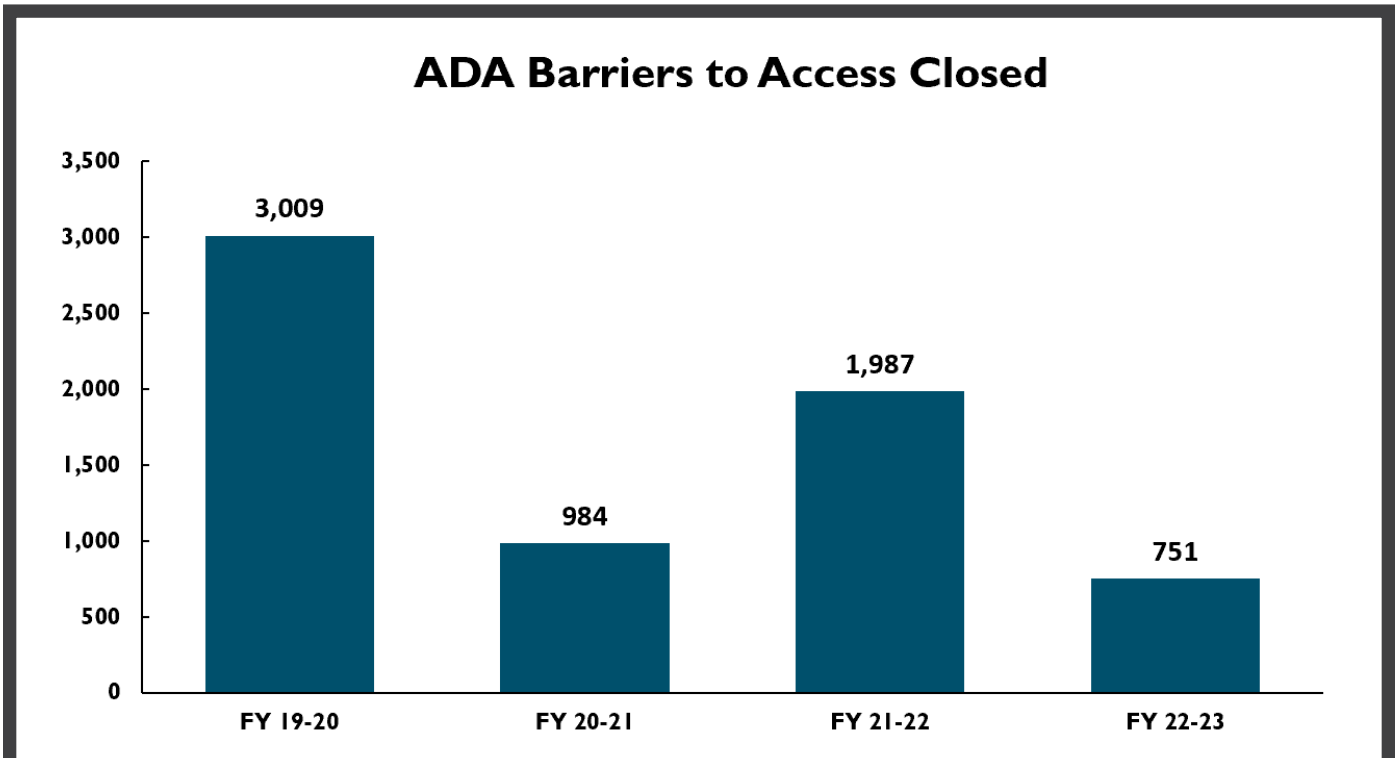
The ADA Compliance budget unit investigates all ADA-related complaints, performs ADA barrier removal and coordinates with outside vendors on capital improvement projects for barrier removal.

ADA Compliance is responsible for carrying out the Humboldt County ADA Compliance Plan, monitors the ADA compliance of county maintained roads, monitors compliance of the county website and ADA training for county employees.

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.



The total number of ADA barriers to access in county owned or leased facilities removed or closed by fiscal year. This chart represents 48% of identified barriers to access in county programs, services and activities that have been closed. It should be noted that a barrier may as simplistic as a sign or as complex as a remodel of showers in the correctional facility. As the county moves through its ADA Compliance Project, barrier types are more complex in nature and as such a reduction in the number of barriers closed by fiscal year may be reduced. Since FY 2017-18 approximately 9,623 barriers to access have been closed.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	1,186,860	0	904,910	0	0	0	0%
Other Governmental Agencies	0	0	41,978	0	0	0	0%
Charges for Current Services	0	904,910	0	539,332	539,332	(365,578)	-40%
Other Revenues	0	0	121	0	0	0	0%
Other Financing Sources	0	2,901,348	137,861	4,100,000	4,100,000	1,198,652	41%
Total Revenues	1,186,860	3,806,258	1,084,870	4,639,332	4,639,332	833,074	22%
Expenditures							
Salaries & Employee Benefits	384,361	571,897	355,833	497,510	497,510	(74,387)	-13%
Services and Supplies	220,823	495,481	169,041	207,293	207,293	(288,188)	-58%
Other Charges	730	12,503	20,896	35,247	35,247	22,744	182%
Fixed Assets	1,537,312	3,479,865	504,072	5,201,159	5,201,159	1,721,294	49%
Total Expenditures	2,143,226	4,559,746	1,049,842	5,941,209	5,941,209	1,381,463	30%
Other Financing Sources (Uses)							
Other Financing Sources	137,714	941,296	0	24,013	24,013	(917,283)	-97%
Other Financing Uses	(39,176)	(187,808)	(11,710)	0	0	187,808	-100%
Total Other Financing Sources (Uses)	98,538	753,488	(11,710)	24,013	24,013	(729,475)	-97%
Net Revenues (Expenditures)	(857,828)	0	23,318	(1,277,864)	(1,277,864)	(1,277,864)	-100%
Additional Funding Support							
3552 ADA Compliance ISF	857,828	0	(23,318)	1,277,864	1,277,864	1,277,864	100%
Total Additional Funding Support	857,828	0	(23,318)	1,277,864	1,277,864	1,277,864	100%
Staffing Positions							
Allocated Positions	-	5.00	-	5.00	5.00	-	0%

Significant Changes

- The proposed revenue budget for the Charges for Current Services category has decreased due to holding two positions vacant, reducing reimbursements, and an increase in capital projects that utilize Finance Plan funds.
- The proposed revenue budget for the Other Financing Sources category has increased due to additional capital projects that utilize 2020 Finance Plan funds.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to holding two positions vacant.
- The proposed expenditure budget for the Services and Supplies category has decreased due to changes in local accounting practices. Internal Service Fund charges are now reflected as "Other Charges" and Professional Services related to capital projects are now included in "Fixed Assets."
- The proposed expenditure budget for the Other Charges category has increased due to changes in local accounting practices. Internal Service Fund charges are now reflected as "Other Charges" as opposed to "Services and Supplies."
- The proposed expenditure budget for the Fixed Assets category has increased due to additional ADA barrier removal capital projects and changes in local accounting practices. Professional Services related to capital projects are now included in "Fixed Assets" as opposed to "Services and Supplies." Funding of \$5,201,159 is recommended for capital assets; additional details on the proposed projects are available in the Capital Expenditure table.
- The proposed expenditure budget for the Other Financing Sources and Uses category have decreased due to changes in local accounting practices. Other Financing Sources and Uses are now reflected as "Additional Funding Support."

Additional Funding Requests

ADA Compliance has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.

Accomplishments

- Enforced laws and regulations, and fostered transparent, accessible, welcoming and user-friendly services by successfully installing the northern most beach wheelchair mat in California at Clam Beach County Park, providing individuals with mobility disabilities access to Clam Beach. This project was a collaboration with the Public Works Parks Division.
- Enforced laws and regulations, provided for and maintained infrastructure and fostered 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 completes the Garberville Campus as described in the county's 2020 Facilities Master Plan.
- Enforced laws and regulations and provided for and maintained infrastructure by completing the Correctional Facility Showers project. The completion of this project provides for 13 accessible showers in 11 housing units within the Humboldt County Correctional Facility. This project is in line with the county's 2020 Facilities Master Plan by investing in county owned facilities.

Goals

- Enforce laws and regulations and foster transparent, accessible, welcoming and user friendly services by completing an ADA in Your Workplace training program to educate county employees about ways to identify and avoid creating barriers to access in their programs, services and activities.
- Enforce laws and regulations, provide for and maintain infrastructure, and foster transparent, accessible, welcoming and user friendly services by completing the following projects in line with the county's 2020 Facilities Master Plan and the county's ADA Compliance Plan:
 - Courthouse Restroom ADA Improvement Project at 825 5th Street, Eureka
 - Fourth Street Entrance Project at 826 4th Street, Eureka
 - Department of Child Support Services (DCSS) and Economic Development Renovation Project at 2420 6th Street, Eureka
 - ADA Renovation Project at Big Lagoon Campground
 - Ferndale Veterans Building ADA Renovation Project at 1100 Main Street, Fortuna
 - Agriculture Building Renovation Project at 5630 South Broadway, Eureka
 - Auditor-Controller Accessibility and Tenant Improvement Project at 825 5th Street, Eureka
- Additional details on the projects are available on Page A14 in Section A - Budget in Brief.





MANAGEMENT & BUDGET (1100-103)

Program Discussion By Budget Unit

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.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	50,000	50,000	37,500	50,000	50,000	0	0%
Total Revenues	50,000	50,000	37,500	50,000	50,000	0	0%
Expenditures							
Salaries & Employee Benefits	1,075,942	1,339,256	1,387,858	1,358,992	1,358,992	19,736	1%
Services and Supplies	997,680	727,042	594,644	708,235	708,235	(18,807)	-3%
Other Charges	54,298	67,799	82,784	88,120	88,120	20,321	30%
Fixed Assets	6	0	0	0	0	0	0%
Special Items	35	0	0	0	0	0	0%
Total Expenditures	2,127,961	2,134,097	2,065,286	2,155,347	2,155,347	21,250	1%
Other Financing Sources (Uses)							
General Fund Contribution	0	2,084,097	0	0	0	(2,084,097)	-100%
Other Financing Uses	(176)	0	(14)	0	0	0	0%
Total Other Financing Sources (Uses)	(176)	2,084,097	(14)	0	0	(2,084,097)	-100%
Net Revenues (Expenditures)	(2,078,137)	0	(2,027,800)	(2,105,347)	(2,105,347)	(2,105,347)	-100%
Additional Funding Support							
1100 General Fund	2,078,137	0	2,027,800	2,105,347	2,105,347	2,105,347	100%
Total Additional Funding Support	2,078,137	0	2,027,800	2,105,347	2,105,347	2,105,347	100%
Staffing Positions							
Allocated Positions	7.00	7.00	7.00	7.00	7.00	0.00	0%

Significant Changes

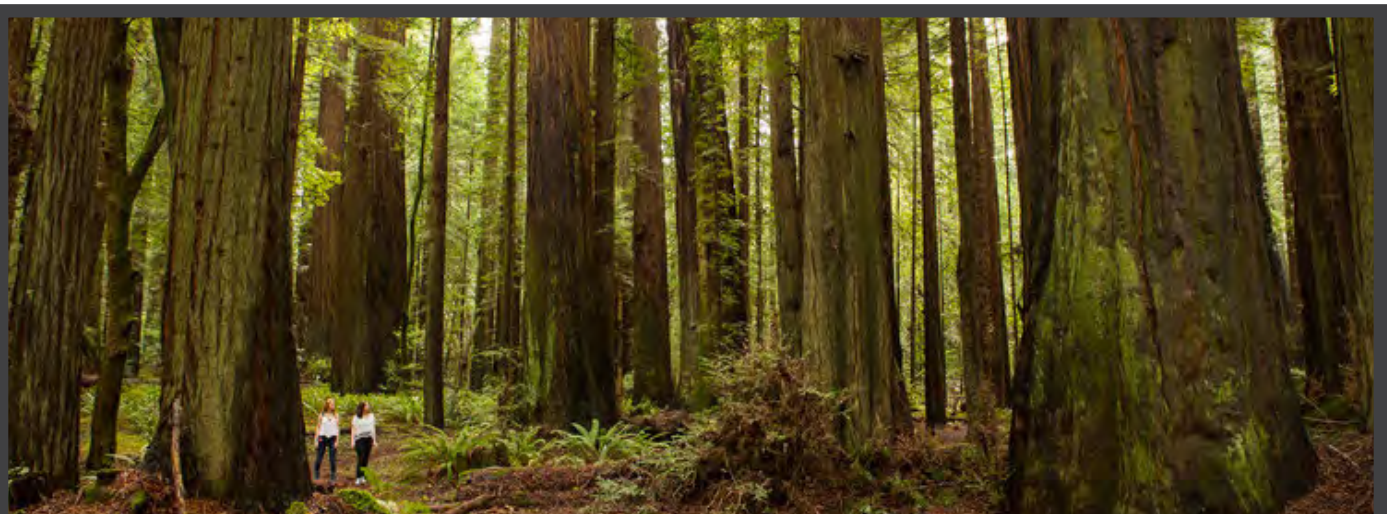
- The proposed expenditure budget for the Services and Supplies category has decreased due to one-time professional services expenditures in FY 2022-23.
- The proposed expenditure budget for the Other Charges category has increased due to additional IT Internal Service Fund (ISF) charges.
- The proposed General fund Contribution has decreased due to changes in local accounting practices. General Fund contributions are now reflected as "Additional Funding Support."

Additional Funding Requests

Management & Budget has submitted no additional funding requests.

Personnel

There are no personnel changes.



Board Adopted

The Board adopted this budget as recommended.

Accomplishments

- Fostered transparent, accessible, welcoming, and user-friendly services by developing and implementing a new board agenda item template that provides more information on financial and staffing impacts of Board actions.
- Invested in county employees by coordinating to provide a California State Association of Counties (CSAC) leadership training series to management staff across the organization.
- Facilitated the establishment of local revenue sources to address local needs by placing two measures on the 2022 ballot (increase of Transient Occupancy Tax and renewal of the Abandoned Vehicle Abatement Fee)
- Facilitated the establishment of local revenue sources to address local needs by authoring Assembly Bill 1256 (Wood), which allows a local, voter-approved sales tax for roads improvements and/or general services to exceed the current state-mandated cap of 2%.
- Supported business, workforce development and creation of private-sector jobs by working with local partners to implement a \$4.8 million Child Care Stabilization Fund, funded by the American Rescue Plan Act
- Fostered transparent, accessible, welcoming and user-friendly services by creating a Grand Jury response procedure to be used county-wide.
- Managed our resources to ensure sustainability of services and invited civic engagement and awareness of available services by leading an update to Humboldt County's Strategic Plan.
- Invested in county employees by reconciling the Position Control Allocations in collaboration with the Human Resources Department.
- Fostered transparent, accessible, welcoming and user-friendly services by processing 301 Public Records Act Requests.

Goals

- Manage our resources to ensure sustainability of services through fiscal responsibility and long-term planning efforts to address capital improvement costs, short- and long-term cash management and to create policies and procedures that minimize the county's debt service to ensure prudent debt management practices 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.
- Manage our resources to ensure sustainability of services by implementing policies and programs that ensure minimized employee pension and retirement benefits liability costs by implementing cost reduction measures and 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.
- Foster transparent, accessible, welcoming and user-friendly services by implementing county-wide budgeting software.
- Manage our resources to ensure sustainability of services by establishing a county-wide indirect cost rate.
- Provide community-appropriate levels of service by implementing Board direction regarding grants management.
- Facilitate the establishment of local revenue sources to address local needs and foster transparent, accessible and user-friendly services by leading the county through placement of government reform measures (road tax, Finance Department, possible cannabis tax reform and abandoned vehicle abatement update) on local ballots in 2024.



COMMUNICATIONS (3521-151)

Program Discussion By Budget Unit

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 utility bill auditing. This program supports the Board of Supervisors Strategic Framework by Providing for and maintaining infrastructure.



Accomplishments

- Provided for and maintained infrastructure through the ongoing, multi-phase Radio Infrastructure Project by replacing 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.
- Provided for and maintained infrastructure by creating two FTE radio positions to support the complex and critical nature of the county's radio infrastructure, to ensure the radio infrastructure is reliable and a secure operation. These positions will maintain, repair, and upgrade radio equipment in a timely and efficient manner, providing a dependable communications system.

Goals

- Provide for and maintain infrastructure by continuing the multi-phase, multi-year Radio Infrastructure Project.
- Manage our resources to ensure sustainability of services by reallocating funds dedicated to the Radio Infrastructure Project to the Communication Fund (3521).
- Manage our resources to ensure sustainability of services by developing a comprehensive maintenance and replacement schedule for communications inventory through the Radio and Phone Capitalization (CAP) Funds.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	0	281	281	142	142	(139)	-49%
Charges for Current Services	306,330	334,434	334,438	410,084	410,084	75,650	23%
Other Revenues	30,259	30,440	49,334	37,500	37,500	7,060	23%
Other Financing Sources	0	0	19,197	0	0	0	0%
Total Revenues	336,589	365,155	403,250	447,726	447,726	82,571	23%
Expenditures							
Salaries & Employee Benefits	79,569	94,354	135,893	265,793	265,793	171,439	182%
Services and Supplies	86,254	111,831	98,490	122,400	122,400	10,569	9%
Other Charges	2,445	48,144	19,816	(64,760)	(64,760)	(112,904)	-235%
Fixed Assets	157,303	1,562,345	769,963	127,861	127,861	(1,434,484)	-92%
Total Expenditures	325,571	1,816,674	1,024,162	451,294	451,294	(1,365,380)	-75%
Other Financing Sources (Uses)							
Other Financing Sources	211,214	1,446,465	0	0	0	(1,446,465)	-100%
General Fund Contribution	542,612	17,321	0	0	0	(17,321)	-100%
Other Financing Uses	(12,828)	(12,267)	(2,381)	0	0	12,267	-100%
Total Other Financing Sources (Uses)	740,998	1,451,519	(2,381)	0	0	(1,451,519)	-100%
Net Revenues (Expenditures)	752,016	0	(623,293)	(3,568)	(3,568)	(3,568)	-100%
Additional Funding Support							
3521 Communications	(752,016)	0	623,293	3,568	3,568	3,568	100%
Total Additional Funding Support	(752,016)	0	623,293	3,568	3,568	3,568	100%
Staffing Positions							
Allocated Positions	1.00	1.00	1.00	3.00	3.00	2.00	100%

Significant Changes

- The proposed revenue for the Charges for Current Services category has increased due to the allocation of 2.0 FTE in FY 2022-23. These increased costs are allocated to departments through the Cost Allocation Plan.
- The proposed revenue for the Other Financing Sources category has decreased due to a reduction to transfers in from fund balance and other funding sources for the Radio Infrastructure Project.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the allocation of 2.0 FTE in FY 2022-23.
- The proposed expenditure budget for the Other Charges category has decreased due to a credit for Central Services charges.
- The proposed expenditure for the Fixed Assets category has decreased due to completed upgrades at radio tower sites for the Radio Infrastructure Project. Funding of \$127,861 is recommended for capital assets; additional details on the proposed projects are available in the Capital Expenditure table.

Additional Funding Requests

Communications has submitted no additional funding requests.

Personnel

There are no personnel changes, however, in FY 2022-23 1.0 FTE Sr. Radio Technician and 1.0 FTE Radio Technician were allocated causing an increase of 2.0 FTE over the prior year adopted allocation.

Board Adopted

The Board adopted this budget as recommended.



ECONOMIC DEVELOPMENT

Program Discussion By Budget Unit

The Economic Development Division, also branded as “GoHumCo,” is a division of the County Administrative Office and exists to meet 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 (pertaining to economic development), and by identifying, vetting and executing policies and programs that are designed to strengthen and sustain Humboldt County’s economy. The activities of this division are split across three budget units:

1120- 275 Economic Development

Economic Development serves as the primary administrator for county level economic and workforce development-centric policies, programs and strategies. Special programs include Project SOAR (Sourcing Opportunities for Aviation Revenue), Project Trellis (a cannabis support initiative), the Samoa Peninsula Enhanced Infrastructure Financing District (EIFD), the CalForest WRX Alliance, Offshore Wind development, and other projects which focus on key economic drivers in Humboldt County.

1120- 286 Headwaters Fund Board

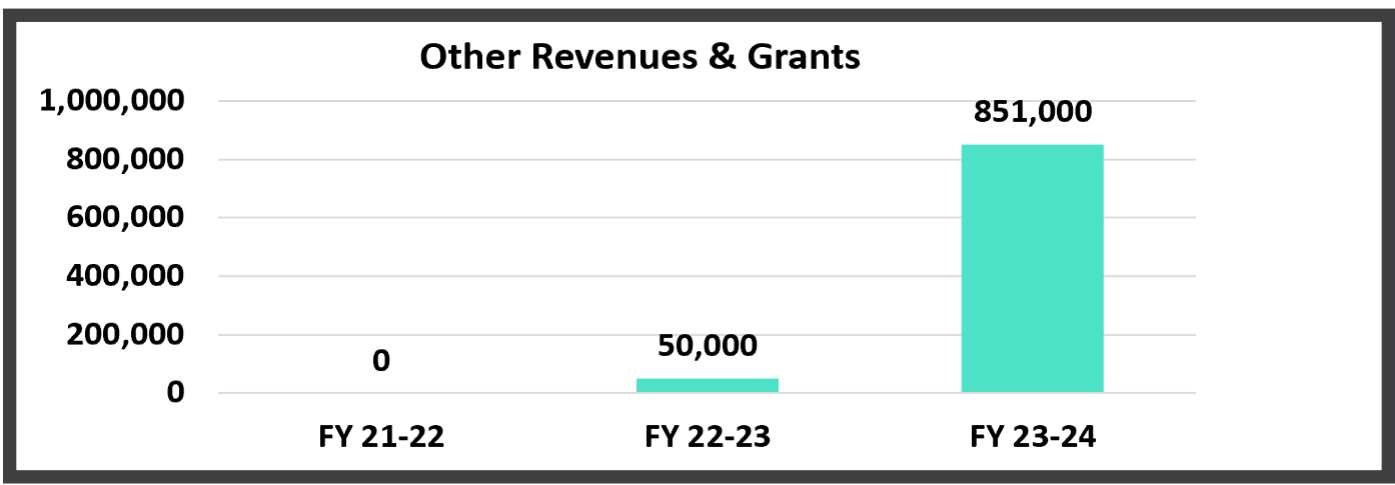
The Headwaters Fund (HWF) is a subset of the Economic Development Division and is staffed by the Economic Development team and directed by the Headwaters Fund Board, who acts as advisory to the Humboldt County Board of Supervisors.

This fund was established with federal and state dollars to offset the loss of timber harvest jobs and taxes when the Headwaters Forest was purchased and logging was curtailed or reduced. HWF provides access to business and infrastructure loans through partnerships with Arcata Economic Development Corporation and the Redwood Region Economic Development Commission.

1120- 287 Workforce Development Board (WDB)

Humboldt County’s workforce development programs are a subset of the Economic Development Division and are staffed by the Economic Development team as directed by the WDB, who acts as advisory to the Humboldt County Board of Supervisors. Funded primarily through Workforce Innovation and Opportunity Act (WIOA) funds, the WDB brings together partnerships from the private sector, local government, non-profits, labor unions, education, and public agencies to develop, grow, and prepare Humboldt County’s workforce.

This program supports the Board of Supervisors’ Strategic Framework by encouraging new local enterprise, supporting business, workforce development and creation of private-sector jobs, retaining existing and facilitating new living-wage private sector jobs and housing, facilitating the establishment of local revenue sources to address local needs, facilitating public/private partnerships to solve problems, and engaging in discussions of our regional economic future.



Accomplishments

- Provided community-appropriate levels of service through Project SOAR which enhanced economic autonomy and sustainability for the California Redwood Coast - Humboldt County Airport (ACV) through in-terminal digital marketing, ACV branding, launching FlyACV.com, securing concession services, and adding transportation network companies such as Lyft.
- Built inter-jurisdictional and regional cooperation by completing the CalForest WRX supply chain and feedstock analysis in conjunction with partners from the Forest Service, Conservation Investment Management, Cal Poly Humboldt, and Fabric Inc., which will support development efforts around Innovative Wood Products.
- Engaged in discussions of our regional economic future through community engagement efforts for the Comprehensive Economic Development Strategy (CEDS) with community roadshows, industry leader meetings, one-on-ones, video interviews, and HumboldtRising.com.
- Encouraged local enterprise through Project Trellis by awarding 99 recipients a total of \$4.5 million in Cannabis Equity Grant (CEG) through funding from the Governor's Office of Business and Economic Development.
- Engaged in discussions of our regional economic future by gaining Board approval to reinforce the County's Offshore Wind involvement, including stakeholder mapping, tribal engagement, participation in community benefit agreements, assisting in the advancement of onshore infrastructure upgrades, to ensure that offshore wind development occurs in a sustainable manner, maximizes environmental and economic benefits to the region, and minimizes or mitigates unavoidable impacts.

Goals

- Provide community-appropriate levels of service through Project SOAR by adding a northbound route for air service, increasing passenger experiences with additional services, increasing digital marketing sales in-terminal, securing annual marketing funding, securing incentive funding for air service recruitment retention, and securing minimum revenue guarantee (MRG) matching funds for the Small Community Air Service Development Program (SCASDP).
- Facilitate public/private partnership to solve problems by completing the CALForest WRX Alliance Charter to facilitate removal of woody feed stocks from local forests and provide opportunity for local businesses to make use of these materials through the fabrication of value added products.
- Engage in discussion of our regional economic future by continuing the development of the CEDS through community engagement, community-wide surveys, and the creation of studies focused on identified industries to support CEDS completion.
- Encourage new local enterprise through Project Trellis being awarded its fifth Cannabis Equity Grant (CEG) from the Governor's Office of Business and Economic Development in the amount of \$1.24 million.
- Provide for and maintain infrastructure by completing an infrastructure sequencing analysis to inform required improvements to the Samoa Peninsula which will facilitate future private development on the Samoa Peninsula.
- Advance local interest in natural resource discussions by completing the Regional and Local Offshore Wind and Renewable Energy Workforce and Supply Chain Assessment and Gap, including sequencing analyses, stakeholder mapping and engagement assessments.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Licenses and Permits	840	0	0	0	0	0	0%
Other Governmental Agencies	3,429,315	1,303,000	84,981	826,000	826,000	477,000	-37%
Charges for Current Services	21,307	0	30,625	47,040	47,040	47,040	100%
Other Revenues	1,797	0	0	0	0	0	0%
Total Revenues	3,453,259	1,303,000	115,606	873,040	873,040	(429,960)	-33%
Expenditures							
Salaries & Employee Benefits	653,192	545,951	277,649	406,923	406,923	(139,028)	-25%
Services and Supplies	334,808	723,278	357,506	268,404	268,404	(454,874)	-63%
Other Charges	4,654,212	7,441,130	3,250,248	3,367,812	3,367,812	(4,073,318)	-55%
Fixed Assets	29,461	434,416	28,103	424,392	424,392	(10,024)	-2%
Total Expenditures	5,671,673	9,144,775	3,913,506	4,467,531	4,467,531	(4,677,244)	-51%
Other Financing Sources (Uses)							
Other Financing Sources	1,847,284	6,574,703	0	180,907	180,907	(6,393,796)	-97%
General Fund Contribution	0	1,267,072	389,650	197,871	197,871	(1,069,201)	-84%
Other Financing Uses	(341,848)	0	(100,736)	0	0	0	0%
Total Other Financing Sources (Uses)	1,505,436	7,841,775	288,914	378,778	378,778	(7,462,997)	-95%
Net Revenues (Expenditures)	(712,978)	0	(3,508,986)	(3,215,713)	(3,215,713)	(3,215,713)	-100%
Additional Funding Support							
1120 Economic Development	712,978	0	3,508,986	3,215,713	3,215,713	3,215,713	100%
Total Additional Funding Support	712,978	0	3,508,986	3,215,713	3,215,713	3,215,713	100%
Staffing Positions							
Allocated Positions	8.00	9.00	9.00	9.00	9.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Other Governmental Agencies category has decreased due to an anticipated reduction in new grant revenues from the state for the Project Trellis Local Equity Program (LEP).
- The proposed revenue budget for the Charges for Current Services category has increased due to the receipt of reimbursement from the Aviation department for activities related to Project SOAR.
- The proposed revenue budget for the Other Financing Sources category has decreased due to a reduction in the use of fund balance as prior year’s grant revenues for the Project Trellis Equity program have been expended.
- The proposed General Fund Contribution has decreased primarily due to prior year one-time funding requests.
- The proposed expenditure budget for the Salaries and Benefits category has decreased due to under-filling a vacant position and the additional allocation of staff time to Workforce Development as staff focus on developing programs to support the emergence of Offshore Wind and other industry sectors.
- 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 decreased due to a reduction in expenditures related to Project Trellis.

Board Adopted

The Board adopted this budget as recommended.

Additional Funding Requests

Economic Development has submitted no additional funding requests.

Personnel

There are no net personnel changes, however one Economic Development Specialist position will be under-filled with an Executive Secretary.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Revenues	0	288,404	0	201,558	201,558	(86,846)	-30%
Total Revenues	0	288,404	0	201,558	201,558	(86,846)	-30%
Expenditures							
Salaries & Employee Benefits	60,836	0	0	164,129	164,129	164,129	100%
Services and Supplies	6,819	0	283	14,900	14,900	14,900	100%
Other Charges	216,057	288,404	183,064	301,433	301,433	13,029	5%
Total Expenditures	283,712	288,404	183,347	480,462	480,462	192,058	67%
Other Financing Sources (Uses)							
Other Financing Sources	428,074	0	0	0	0	0	0%
General Fund Contribution	0	0	0	278,904	278,904	278,904	100%
Other Financing Uses	(99,709)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	328,365	0	0	278,904	278,904	278,904	100%
Net Revenues (Expenditures)	44,653	0	(183,347)	0	0	0	0%
Additional Funding Support							
1120 Economic Development	(44,653)	0	183,347	0	0	0	0%
Total Additional Funding Support	(44,653)	0	183,347	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	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 the Headwaters Fund Board’s decision to not recommend new competitive granting activity until such time as a full reconciliation of fund balances, pending year end closeouts, and interest apportionments are complete thereby reducing the ability to be reimbursed for grant activities.
- The proposed General Fund Contribution has increased due to the additional allocation of funding for the administration of the Headwaters Fund.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the administration of the Headwaters Fund that is funded through a General Fund Contribution.

Additional Funding Requests

Headwaters Fund submitted one additional funding request for \$194,878 for ongoing funding of the Headwaters Fund programs administration, as reimbursement for these activities are prohibited by the Headwaters Charter.

This additional funding request is recommended by the CAO and Board at this time.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	0	2,104,550	1,472,634	3,413,603	3,413,603	1,309,053	62%
Not Applicable	521,932	0	0	0	0	0	0%
Total Revenues	521,932	2,104,550	1,472,634	3,413,603	3,413,603	1,309,053	62%
Expenditures							
Salaries & Employee Benefits	104,193	180,077	221,706	641,500	641,500	461,423	100%
Services and Supplies	498,477	1,915,857	1,156,187	2,772,103	2,772,103	856,246	45%
Other Charges	3,786	8,616	6,941	0	0	(8,616)	-100%
Total Expenditures	606,456	2,104,550	1,384,834	3,413,603	3,413,603	1,309,053	62%
Other Financing Sources (Uses)							
Other Financing Sources	70	0	0	0	0	0	0%
Other Financing Uses	(11,091)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(11,021)	0	0	0	0	0	0%
Net Revenues (Expenditures)	(95,545)	0	87,800	0	0	0	0%
Additional Funding Support							
1120 Economic Development	95,545	0	(87,800)	0	0	0	0%
Total Additional Funding Support	95,545	0	(87,800)	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Other Governmental Agencies category has increased due to additional grant funding associated with an expansion of programs and additional competitive grant funding.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to the additional allocation of staff time to Workforce Development as staff focus on developing programs to support the emergence of Offshore Wind and other industry sectors.
- The proposed expenditure budget for the Services and Supplies category has increased due to the expansion of programs focused on developing workforce programs to support Offshore Wind and other industry sectors.
- The proposed expenditure budget for the Other Charges category has decreased due to a reduction in the cost share of Cost Allocation Charges.

Additional Funding Requests

Workforce Development Board has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



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.

In 2022, voters approved adding private campgrounds to the TOT and increasing the rate by 2%. The increase in revenue was allocated to the following projects and agencies for FY 2022-23 and FY 2023-24: 30% to build affordable housing; 30% to local arts programs; 30% to the Sheriff's Office; and 10% to RREEL.

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.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	0	0	0	3,000,000	3,000,000	3,000,000	100%
Total Revenues	0	0	0	3,000,000	3,000,000	3,000,000	100%
Expenditures							
Salaries & Employee Benefits	0	0	0	264,000	264,000	264,000	100%
Services and Supplies	451,714	574,539	878,127	1,130,281	1,130,281	555,742	97%
Other Charges	63,370	64,861	127	0	0	(64,861)	-100%
Total Expenditures	515,084	639,400	878,254	1,394,281	1,394,281	754,881	118%
Other Financing Sources (Uses)							
Special Items	0	0	0	(264,000)	(264,000)	(264,000)	-100%
General Fund Contribution	0	639,400	0	0	0	(639,400)	-100%
Total Other Financing Sources (Uses)	0	639,400	0	(264,000)	(264,000)	(903,400)	-141%
Net Revenues (Expenditures)	(515,084)	0	(878,254)	1,341,719	1,341,719	1,341,719	100%
Additional Funding Support							
1100 General Fund	515,084	0	878,254	(1,341,719)	(1,341,719)	(1,341,719)	-100%
Total Additional Funding Support	515,084	0	878,254	(1,341,719)	(1,341,719)	(1,341,719)	-100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Taxes category has increased due to changes in local accounting practices. The Hotel & Motel Tax revenue line, previously accounted for in the General Fund General Purpose Revenue budget (1100-888), will now be accounted for in this budget unit. In addition, voters passed Measure J in 2022, which increases the Transient Occupancy Tax by 2% and adds RV parks and private campgrounds to the taxable activities.
- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.” In addition, due to the transfer of TOT revenues to this budget unit a contribution to the General Fund is now reflected.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to a transfer of 30% of revenue from Measure J to the Sheriff’s Office to fund deputies.
- The proposed expenditure budget for the Services and Supplies category has increased due to the additional value of contracts for the Film Commission and Visitor’s Bureau as a result of higher revenue in FY 2021-22, and an allocation for Arts as a result of the passage of Measure J.
- The proposed expenditure budget for the Other Charges category has increased due to allocations

for housing as a result of increases in revenue due to the passage of Measure J.

- The proposed expenditure budget for the Special Items category has increased due to a contribution of 30% of revenue from Measure J to the Local Housing Trust Fund to build affordable housing.

Additional Funding Requests

Economic Development Promotion has submitted one additional funding request totaling \$70,000:

1. \$50,000 for an Audit of the Humboldt Convention & Visitor’s Bureau and Humboldt Lodging Alliance.
2. \$20,000 for a marketing study to form a county-wide marketing strategy.

This additional funding request is not recommended by the CAO or Board 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.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



EMERGENCY RESPONSE FUND

American Rescue Plan Act (ARPA) (3232-120)

Department Head Budget Totals FY 2023-24

Elishia Hayes, County Administrative Officer

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.

Expenditures + Other Financing Uses	\$ 9,076,657
Revenues + Other Financing Sources	\$ 9,076,657
General Fund Contribution	\$ 0
Personnel	5.0
% General Fund Contribution	0%

Program Discussion

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.

Humboldt County received \$13.1 million in June 2021 and received another equal tranche in June 2022. The county focused its appropriation of the SLFRF funding on economic impact grants, childcare, arts groups, general relief programs, roads infrastructure, match

dollars for a new behavioral health crisis triage center and preventing layoffs of county staff. In October 2022, the county received the first installment of an additional award of funds from the ARPA entitled Local Assistance and Tribal Consistency Fund (LATCF). The total award to Humboldt County is \$3,196,536.10. LATCF funds are intended to serve as a general revenue enhancement program and counties are given flexibility in spending the funds. In FY 2022-23, Humboldt County dedicated \$1 million of these funds to earthquake recovery following the December 2022 and January 2023 earthquakes.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	13,165,276	0	1,598,268	0	0	0	0%
Total Revenues	13,165,276	0	1,598,268	0	0	0	0%
Expenditures							
Salaries & Employee Benefits	154,216	5,682,562	5,592,844	3,142,334	3,142,334	(2,540,228)	-45%
Services and Supplies	4,528,115	5,090,650	2,449,891	4,313,323	4,313,323	(777,327)	-15%
Other Charges	25,470	0	118,741	0	0	0	0%
Fixed Assets	71,711	525,000	29,847	385,000	385,000	(140,000)	-27%
Total Expenditures	4,779,512	11,298,212	8,191,323	7,840,657	7,840,657	(3,457,555)	-31%
Other Financing Sources (Uses)							
Services and Supplies	0	0	0	(1,236,000)	(1,236,000)	(1,236,000)	-100%
Other Financing Sources	0	15,098,212	1,700,000	0	0	(15,098,212)	-100%
Other Financing Uses	(3,529,916)	(3,800,000)	(5,311,311)	0	0	3,800,000	100%
Total Other Financing Sources (Uses)	(3,529,916)	11,298,212	(3,611,311)	(1,236,000)	(1,236,000)	(12,534,212)	-100%
Net Revenues (Expenditures)	4,855,848	0	(10,204,366)	(9,076,657)	(9,076,657)	(9,076,657)	-100%
Additional Funding Support							
3232 Emergency Response Fund	(4,855,848)	0	10,204,366	9,076,657	9,076,657	9,076,657	100%
Total Additional Funding Support	(4,855,848)	0	10,204,366	9,076,657	9,076,657	9,076,657	100%
Staffing Positions							
Allocated Positions	0.00	5.00	5.00	5.00	5.00	0.00	0%

Significant Changes

- The proposed expenditure budget for the Salaries & Benefits category has decreased due to a reduction in available one-time funding to be utilized for preventing layoffs.
- The proposed expenditure budget for the Services & Supplies category has decreased due to a reduction in available one-time funding to be utilized for preventing layoffs.
- The proposed expenditure budget for the Fixed Assets category has decreased due to the partial completions of capital projects. Fixed Assets in the amount of \$385,000 recommended. Details on purchases and projects can be found in the capital expenditures table.
- The proposed revenue budget for the Other Financing Sources category has decreased due to changes in local accounting practices. Use of fund balance is now reflected as "Additional Funding Support."
- The proposed expenditure budget for the Other Financing Uses category has decreased due to prior year one-time transfers.

Additional Funding Requests

Emergency Response Fund has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



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:

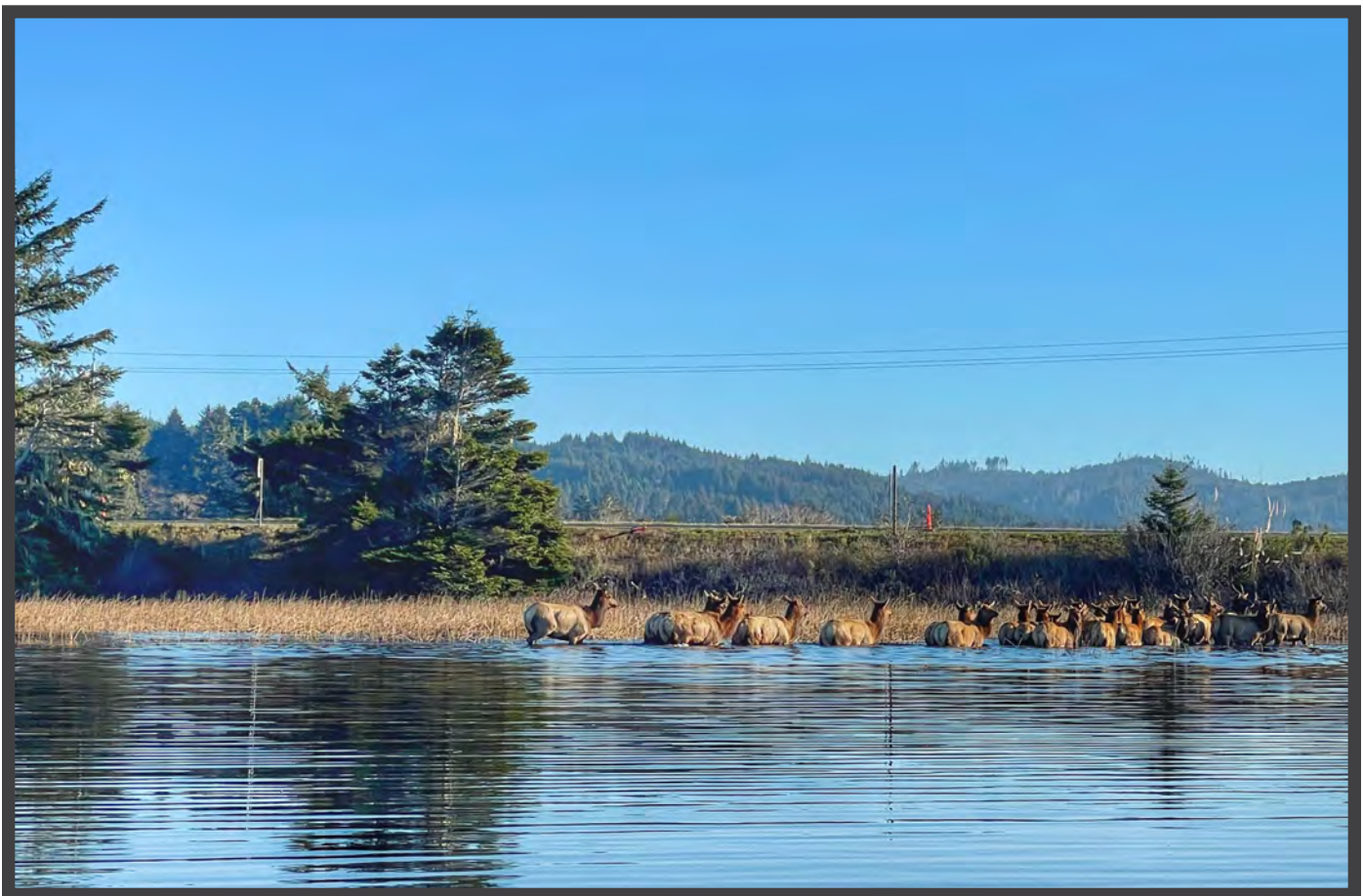
This program supports the Board of Supervisors' Strategic Framework by facilitating public/private partnerships to solve problems.

Accomplishments

- Invited civic engagement and awareness of services by holding meetings regarding Fish & Game Advisory Committee issues.
- Managed our resources to ensure sustainability of services by not awarding grants that did not meet a priority level that allowed for them to be awarded.

Goals

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



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	6,594	7,400	5,801	6,454	6,454	(946)	-13%
Total Revenues	6,594	7,400	5,801	6,454	6,454	(946)	-13%
Expenditures							
Services and Supplies	15,123	14,154	8,877	13,500	13,500	(654)	-5%
Other Charges	51	0	38	0	0	0	0%
Total Expenditures	15,174	14,154	8,915	13,500	13,500	(654)	-5%
Other Financing Sources (Uses)							
Special Items	0	0	0	7,046	7,046	7,046	100%
Other Financing Sources	0	6,754	0	0	0	(6,754)	-100%
Total Other Financing Sources (Uses)	0	6,754	0	7,046	7,046	292	4%
Net Revenues (Expenditures)	(8,580)	0	(3,114)	0	0	0	0%
Additional Funding Support							
1700 Fish & Game	8,580	0	3,114	0	0	0	0%
Total Additional Funding Support	8,580	0	3,114	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

There are no significant changes.

Board Adopted

The Board adopted this budget as recommended.

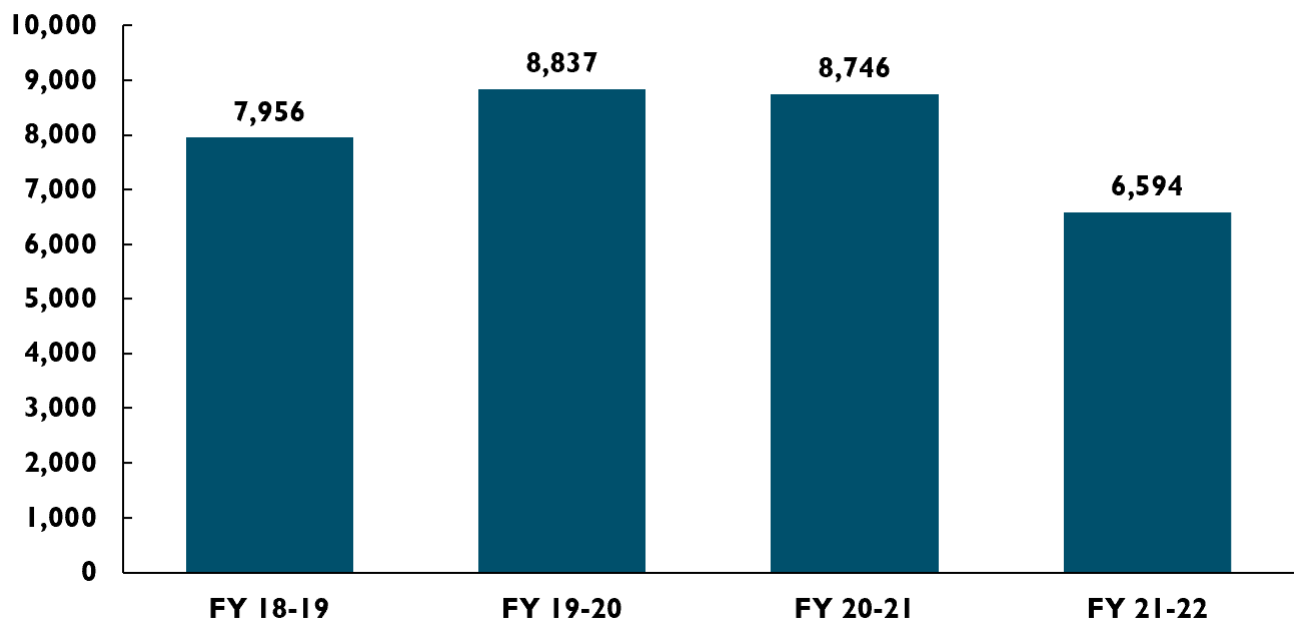
Additional Funding Requests

Fish & Game has submitted no additional funding requests.

Personnel

There are no personnel changes

Revenue From Fines





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 2023-24, the Humboldt County Fire Chief's Association requested Measure Z funding to cover 45% of dispatching fees.

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



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	0	0	0	194,504	194,504	194,504	100%
Other Revenues	12	0	0	0	0	0	0%
Total Revenues	12	0	0	194,504	194,504	194,504	100%
Expenditures							
Other Charges	409,998	798,235	354,717	715,414	715,414	(82,821)	-10%
Total Expenditures	409,998	798,235	354,717	715,414	715,414	(82,821)	-10%
Other Financing Sources (Uses)							
Special Items	0	0	260,311	0	0	0	0%
Other Financing Sources	364,515	207,312	0	215,222	215,222	7,910	4%
General Fund Contribution	0	590,923	0	0	0	(590,923)	-100%
Total Other Financing Sources (Uses)	364,515	798,235	260,311	215,222	215,222	(583,013)	-73%
Net Revenues (Expenditures)	(45,471)	0	(94,406)	(305,688)	(305,688)	(305,688)	-100%
Additional Funding Support							
1100 General Fund	45,471	0	94,406	305,688	305,688	305,688	100%
Total Additional Funding Support	45,471	0	94,406	305,688	305,688	305,688	100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support” and due to reduced cost share for fire dispatch service.
- The proposed expenditure budget for the Other Charges category has decreased due to changes in the share of the dispatch contract the county pays. The Humboldt County Fire Chiefs Association now pays 45% of the dispatch contract, while the county pays 55%.

Additional Funding Requests

Forester & Warden has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.





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.

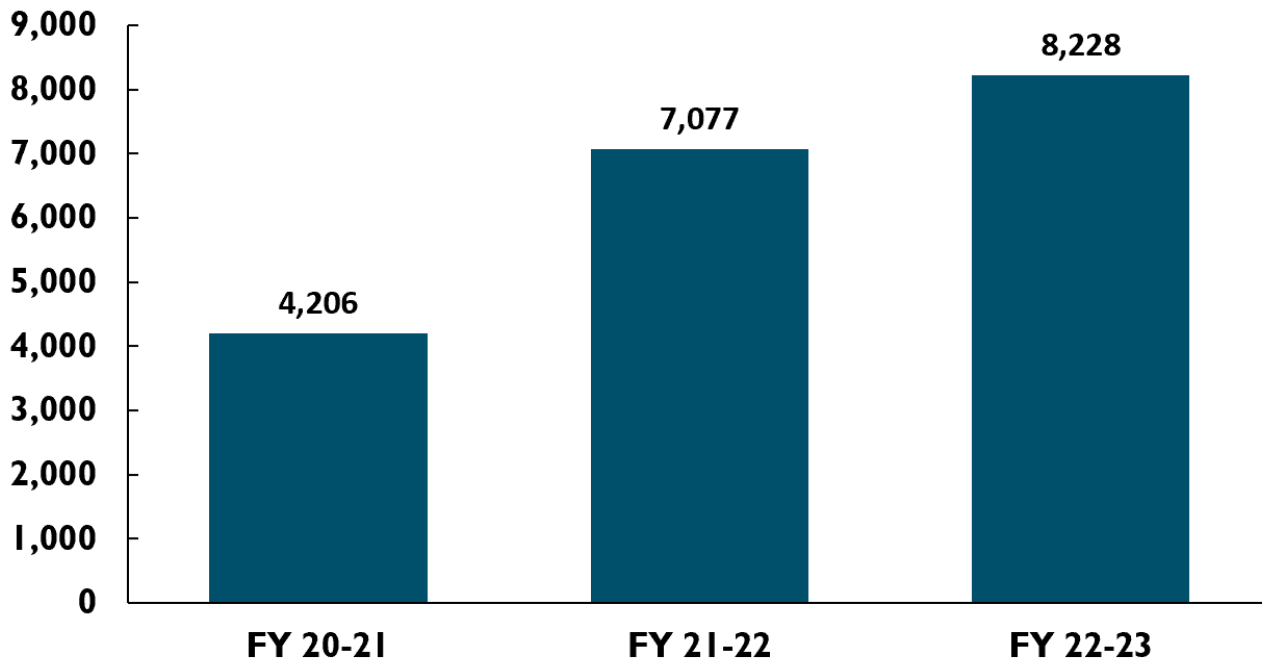
In total, the county has over 2,400 personal computers, together with printers, copiers, and scanners, communicating with 100 servers over a high-speed network connecting approximately 57 county service locations.

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.

Service Tickets Closed by Fiscal Year



IT Service Tickets Closed by Fiscal Year. Requests for service have doubled in the last two fiscal years. This is due to staff returning to on-site work, added applications requiring support, increased project requests, hardware upgrades, and advanced cyber security measures.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	5,646,671	68,124	44,320	73,484	73,484	5,360	8%
Charges for Current Services	0	6,498,631	6,498,632	6,745,755	6,745,755	247,124	4%
Other Financing Sources	0	0	134,067	0	0	0	0%
Total Revenues	5,646,671	6,566,755	6,677,019	6,819,239	6,819,239	252,484	4%
Expenditures							
Salaries & Employee Benefits	2,278,543	3,386,117	2,231,110	3,116,944	3,116,944	(269,173)	-8%
Services and Supplies	2,540,773	2,858,117	3,043,253	3,583,749	3,583,749	725,632	25%
Other Charges	4,774	201,678	132,979	88,243	88,243	(113,435)	-56%
Fixed Assets	37,609	190,422	0	300,000	300,000	109,578	58%
Total Expenditures	4,861,699	6,636,334	5,407,342	7,088,936	7,088,936	452,602	7%
Other Financing Sources (Uses)							
Other Financing Sources	108,673	134,067	0	131,199	131,199	(2,868)	-2%
Other Financing Uses	(102,781)	(64,488)	(52,160)	0	0	64,488	-100%
Total Other Financing Sources (Uses)	5,892	69,579	(52,160)	131,199	131,199	61,620	89%
Net Revenues (Expenditures)	790,864	0	1,217,517	(138,498)	(138,498)	(138,498)	-100%
Additional Funding Support							
3550 Information Tech Enterprise	(790,864)	0	(1,217,517)	138,498	138,498	138,498	100%
Total Additional Funding Support	(790,864)	0	(1,217,517)	138,498	138,498	138,498	100%
Staffing Positions							
Allocated Positions	0.00	24.00	24.00	29.00	29.00	5.00	21%

Significant Changes

- The proposed revenue for the Charges for Current Services category has increased due to additional and expanded IT applications such as Sherpa budget software, the Office 365 (O365) project and additional information security software upgrades. Costs for these increases are charged to departments.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to 2.0 FTE positions requested in FY 2022-23 and budget constraints, the request was not recommended by the CAO.
- The proposed expenditure budget for the Services and Supplies category has increased due to costs for equipment and software licensing and the purchase and implementation of new softwares including Sherpa budget software. In addition, Office 365 and additional security upgrades will occur.
- The proposed expenditure for the Other Charges category has decreased due to a reduction in Central Services Charges.
- The proposed expenditure budget for the Fixed Assets category has increased due to the purchase of network upgrade and software. Funding of \$300,000 is recommended for capital assets; additional details on the proposed equipment and projects are available in the Capital Expenditure table.
- The proposed expenditure for the Other Financing Uses category has decreased due to changes in local accounting practices. Use of fund balance is now reflected as "Additional Funding Support."

Additional Funding Requests

Information Technology has submitted no additional funding requests.

Personnel

In FY 2022-23 an increase of 1.0 FTE IT Applications Analyst I/II, fully reimbursed by the Department of Health and Human Services, was allocated. In addition, 1.0 FTE IT Security Analyst III was deallocated and 1.0 FTE IT Security Officer was allocated. This resulted in a net increase of 1.0 FTE over the prior year adopted allocation.

1.0 IT Systems Administrator I/II is requested to assist with increased Public Records Act (PRA) requests and IT Help Desk. Currently IT Help Desk is managed under a vendor contract. A new vendor contract will be secured for after-hours support while this position will manage the IT Help Desk during regular business hours. A 1.0 FTE IT Applications Analyst I/II is requested to assist with expanded application features and will be fully reimbursed. Should the IT Applications Analyst I/II position not be fully reimbursed, this position will be deallocated.

A decrease of 1.0 Technician I/II and 1.0 IT Security Analyst I/II is requested as these positions are already allocated in the ARPA budget unit (3232-120).

These changes result in no overall increase or decrease. The proposed changes are as follows:

Allocate

1.0 IT Systems Administrator I/II

1.0 IT Applications Analyst I/II

Deallocate

1.0 Technician I/II

1.0 IT Security Analyst I/II

Board Adopted

The Board adopted this budget as recommended.

Accomplishments

- Provided for and maintained infrastructure by installing new security badge & access systems at the courthouse
- Provided for and maintained infrastructure by implementing a county-wide Laserfiche document system to manage resources with workflow, e-Forms and document management capabilities.
- Provided for and maintained infrastructure by implementing an IT documentation platform and password vault system to maintain infrastructure and knowledge base.
- Provided for and maintained infrastructure by upgrading the Unified Communications (UC) phone system.
- Managed our resources to ensure sustainability of services by implementing a print server to streamline printer management and deployments.
- Provided for and maintained infrastructure by implementing O365 Baseline Security and Information Governance frameworks.

Goals

- Provide for and maintain infrastructure by implementing and training staff on O365 products, including OneDrive, SharePoint, and Teams. Implementing and training staff on O365 products will enhance the organization's ability to effectively collaborate, store and manage data, and communicate, ultimately boosting productivity and streamlining operations.
- Provide for and maintain infrastructure by upgrading the property tax system back end.
- Manage our resources to ensure sustainability of services by collaborating with departments on Time and Attendance software that meets the unique needs of each county department.
- Provide for and maintain infrastructure, through the implementation of Sherpa budgeting software. Sherpa offers robust capabilities for efficient budgeting and financial management. Sherpa software will streamline county operations, assist in making informed decisions, ensure fiscal responsibility, and enhance accountability.
- Provide for and maintain infrastructure through the clean up and optimization of existing financial reports within Finance Enterprise.



PURCHASING & DISPOSITION (3555-115)

Program Discussion

Purchasing and Disposition fulfills the needs of county stakeholders by providing strong guidance and support for the responsible procurement of goods and services, maximizing the value of public tax dollars spent while adhering to state regulations and Board-approved local policies. Protecting the best interests of the county is a key priority along with maintaining healthy relationships with vendors in our local community.

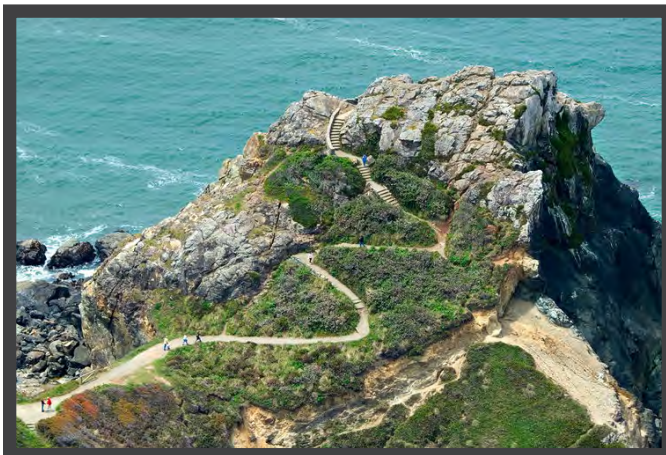
As administrators of the county CAL-Card program and county travel program, Purchasing develops policies, creates procedures and forms, and offers valuable training to county staff.

Additional services include contract review and execution, surplus disposition, vendor review and setup, and US Mail distribution. Purchasing also maintains a centralized repository of documentation to assist county departments with critical operations and to ensure sustainability of essential services to county residents.

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

Accomplishments

- Fostered transparent, accessible, and user-friendly services by spearheading the implementation of the Virtual Card Number program expanding travel options for county employees that result in cost savings through government pricing discounts.
- Manage resources to ensure sustainability of services by arranging for demonstrations of contract management software to drive multi-departmental participation in product analysis and selection, resulting in the purchase and implementation of the Laserfiche contract management platform.



Goals

- Provide for and maintain infrastructure by developing standardized forms and documents using the Laserfiche portal to allow for central access and archival and to automate electronic routing for digital approval.
- Manage resources to ensure sustainability of services by implementing practices in compliance with SB1383, California's Short-Lived Climate Pollutant Reduction Strategy reporting and procurement requirements.
- Foster transparent, accessible, and user-friendly services by analyzing and updating the purchasing policy to align with current conditions.
- Foster transparent, accessible, and user-friendly services by performing a deep analysis of the CalCard program to identify potential cost savings and opportunities for efficiency.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	347,503	0	351,293	0	0	0	0%
Charges for Current Services	0	408,609	0	477,792	477,792	69,183	17%
Other Revenues	24,026	0	29,008	28,680	28,680	28,680	100%
Other Financing Sources	0	0	57,315	0	0	0	0%
Total Revenues	371,529	408,609	437,616	506,472	506,472	97,863	24%
Expenditures							
Salaries & Employee Benefits	312,146	371,810	339,693	407,467	407,467	35,657	10%
Services and Supplies	26,749	13,385	8,144	15,400	15,400	2,015	15%
Other Charges	867	23,414	132,424	83,605	83,605	60,191	257%
Total Expenditures	339,762	408,609	480,261	506,472	506,472	97,863	24%
Other Financing Sources (Uses)							
Other Financing Sources	39,160	0	0	0	0	0	0%
Other Financing Uses	(83,851)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(44,691)	0	0	0	0	0	0%
Net Revenues (Expenditures)	(12,924)	0	(42,645)	0	0	0	0%
Additional Funding Support							
3555 Central Services ISF	12,924	0	42,645	0	0	0	0%
Total Additional Funding Support	12,924	0	42,645	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Charges for Current Services category have increased due to additional Central Services charges and changes to local accounting practices, rebates are now reflected as "Other Revenues."
- The proposed revenue budget for the Other Revenues category has increased due to additional rebate activity.
- The proposed expenditure budget for the Other Charges category has increased due to rising costs of Internal Service Fund charges.



The graph represents the number of line items and purchase orders processed by the Purchasing Team each fiscal year. Each purchase order is a binding legal contract between the county and vendor. Purchasing administers the county purchase order system to ensure oversight and compliance, control and monitor spend, and maintain a transparent record of county business.

Additional Funding Requests

Purchasing has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



COUNTY COUNSEL

Departmental Summary (1100-121)

Department Head	Budget Totals	FY 2023-24
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Scott Miles, Interim County Counsel

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.

Expenditures + Other Financing Uses	\$ 3,128,138
Revenues + Other Financing Sources	\$ 1,345,637
General Fund Contribution	\$ 1,782,501
Personnel	15.0
% General Fund Contribution	57%

Program Discussion

The Humboldt County Counsel's Office provides legal advice to the Board of Supervisors, all county departments, agencies, Grand Jury, and boards and commissions. The attorneys represent Child Welfare Services in all phases of juvenile dependency cases, as well as the Public Guardian in conservatorship and probate court proceedings. County Counsel has been assisting the Department of Health and Human Services (DHHS) - Behavioral Health (BH) in the new legislature for Assisted Outpatient Treatment (AOT) program and forensic referrals. This office directly serves the county through the Board of Supervisors, and works to understand and further the needs and goals of the Board. 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 for children's welfare, and North Coast Emergency Medical Services, by charging a fee for such services.

Support staff within the office maintain the County Code online and provide litigation support services to the office, Public Guardian's office and to Child Welfare Services. County Counsel continues to represent the county competently, thoroughly, and justly in all legal matters, and is diligent in its role as legal counsel.

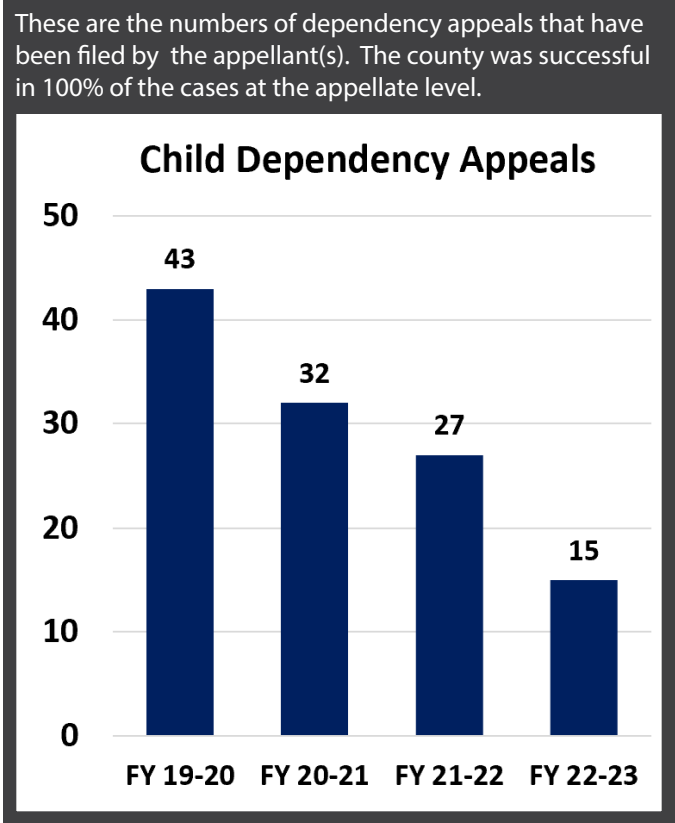
County Counsel attorneys work with their clients to provide accurate and timely legal advice that encourages policy innovation while protecting county resources. The office proactively works to minimize risk and assists in policy development and implementation

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.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Charges for Current Services	60,777	42,000	49,243	42,000	42,000	0	0%
Total Revenues	60,777	42,000	49,243	42,000	42,000	0	0%
Expenditures							
Salaries & Employee Benefits	2,604,998	2,911,893	2,235,347	2,647,127	2,647,127	(264,766)	-9%
Services and Supplies	84,923	100,970	75,596	105,604	105,604	4,634	5%
Other Charges	279,294	385,275	385,275	375,407	375,407	(9,868)	-3%
Total Expenditures	2,969,215	3,398,138	2,696,218	3,128,138	3,128,138	(270,000)	-8%
Other Financing Sources (Uses)							
Other Financing Sources	1,284,923	1,303,637	1,015,279	1,303,637	1,303,637	0	0%
General Fund Contribution	0	2,052,501	0	0	0	(2,052,501)	-100%
Total Other Financing Sources (Uses)	1,284,923	3,356,138	1,015,279	1,303,637	1,303,637	(2,052,501)	-61%
Net Revenues (Expenditures)	(1,623,515)	0	(1,631,696)	(1,782,501)	(1,782,501)	(1,782,501)	-100%
Additional Funding Support							
1100 General Fund	1,623,515	0	1,631,696	1,782,501	1,782,501	1,782,501	100%
Total Additional Funding Support	1,623,515	0	1,631,696	1,782,501	1,782,501	1,782,501	100%
Staffing Positions							
Allocated Positions	16.00	16.00	16.00	15.00	14.00	(2.00)	-13%

Significant Changes

- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to 1.0 FTE County Counsel IV position remaining vacant and 1.0 FTE County Counsel position continuing to be filled with an Interim County Counsel.
- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support” and due to one-time funding requests in the prior year.

Personnel

A decrease of 1.0 FTE is proposed. This decrease is due to filling 1.0 FTE Legal Office Business Manager position in FY 2022-23 and deallocating the vacant 1.0 FTE Legal Office Services Manager. There is no salary savings from the deallocation of the Legal Office Services Manager as this position was not funded in FY 2022-23.

Deallocate

1.0 Legal Office Services Manager

Additional Funding Requests

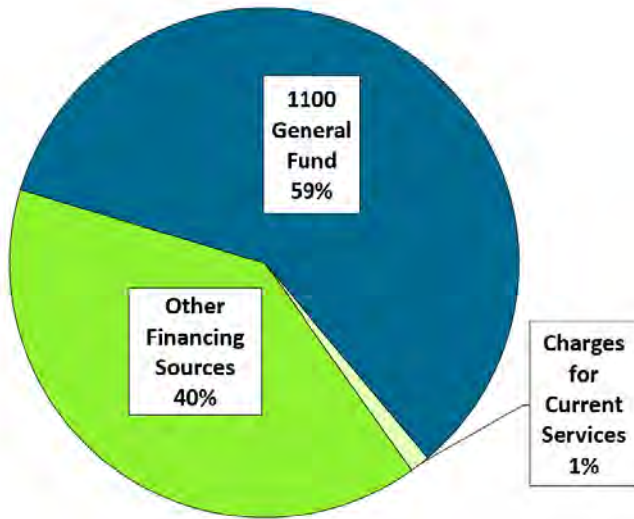
County Counsel has submitted one additional funding request for \$172,694 to fill one Deputy County Counsel IV position that has been held vacant and will be eliminated without funding.

This additional funding request is recommended by the CAO at this time. The Board did not recommend this request for funding. The request will be re-evaluated at mid-year.

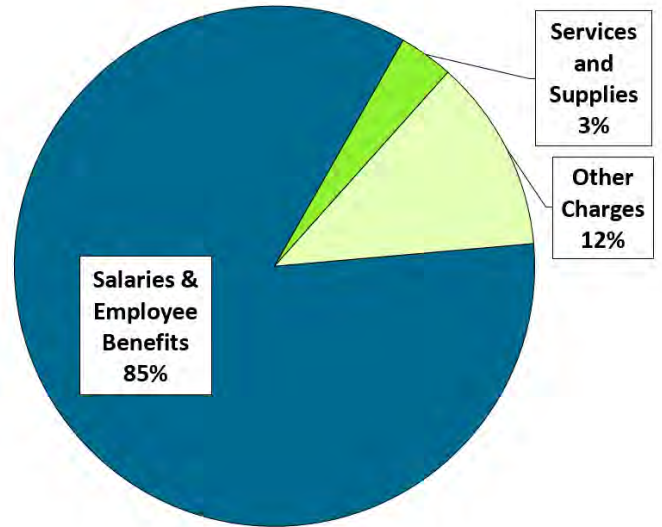
Board Adopted

The Board adopted this budget as recommended.

TOTAL REVENUES

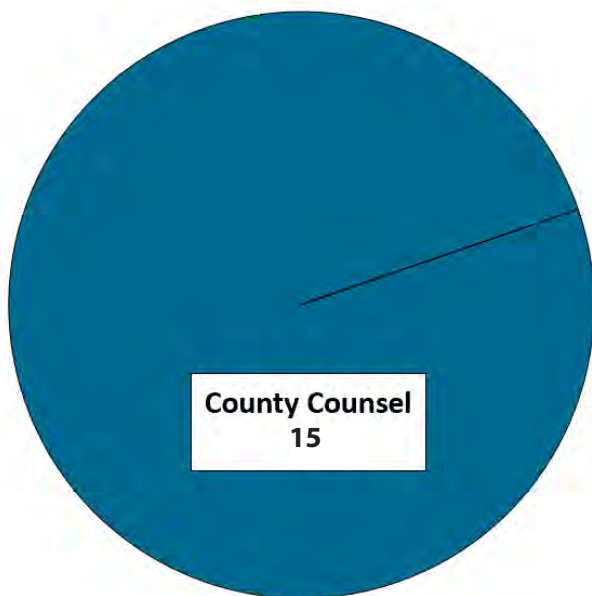


TOTAL EXPENDITURES

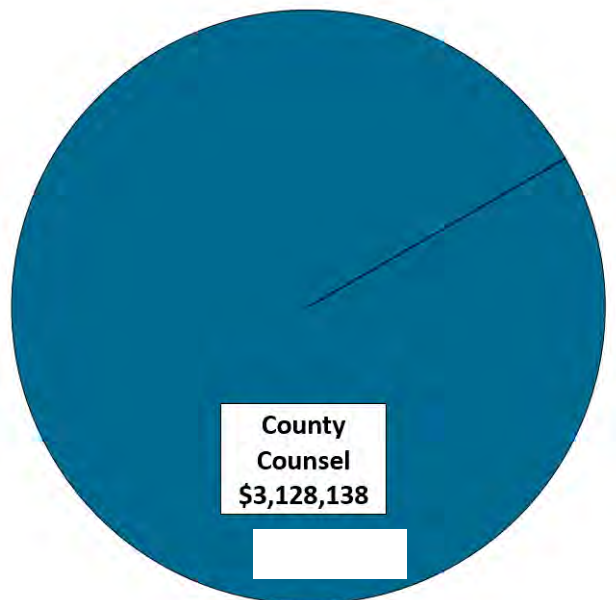


\$3.1M

PERMANENT POSITIONS



EXPENDITURES



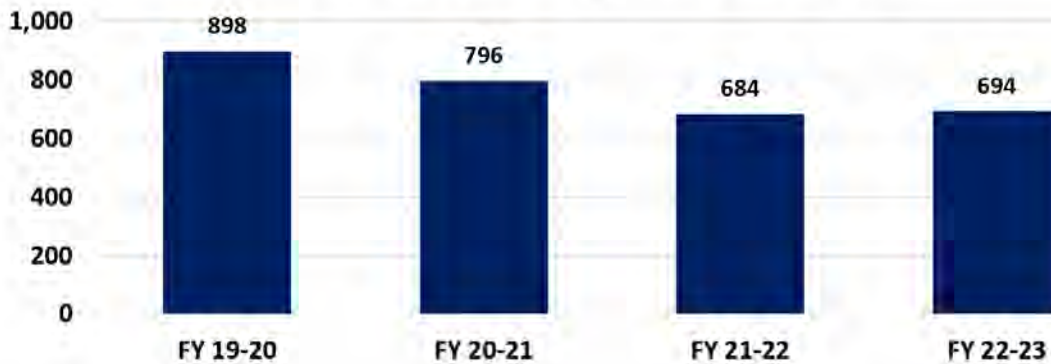
Accomplishments

- Protected vulnerable populations by continuing to provide legal support to Behavioral Health (DHHS-BH), Public Health, Child Welfare Services (DHHS-CWS), the Public Guardian and various other departments.
- Invested in county employees by providing training opportunities for county staff and commissions on areas such as the Brown Act, Public Records Act, and Conflict of Interest Code, and new developments in the law.
- Invested in county employees through joint training to DHHS-CWS and DHHS-BH regarding how to coordinate and manage complex cases to reduce risk of litigation against the county.
- Enforced laws and regulations by receiving two published opinions in the Court of Appeal for DHHS-CWS.
- Protected vulnerable populations by completing the settlement agreement of the long standing Opioid litigation which will provide the county a funding source for treatment services.

Goals

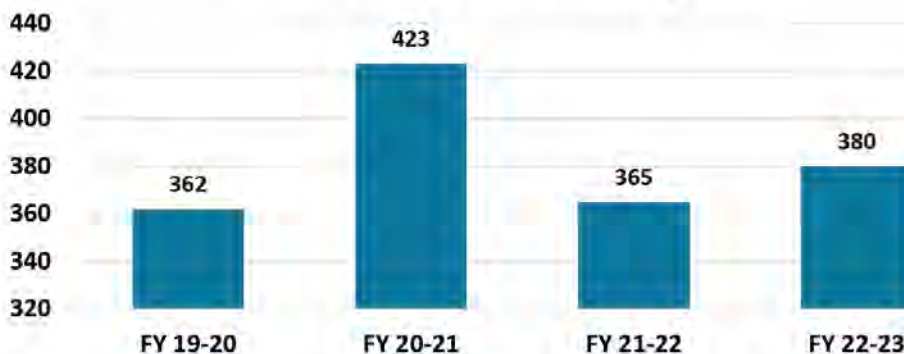
- Enforce laws and regulations by continuing to provide timely review, advice and drafting of county agreements, policies, and legislation, and by continuing to provide high quality legal advice and representation to the county as a whole as well as individual departments.
- Invest in county employees by providing joint training to DHHS-CWS and DHHS-BH on how to coordinate and manage complex cases, including the role of County Counsel, to reduce risk of litigation against the county.
- Enforce laws and regulations by providing effective training and advocacy in dependency court to ensure children's safety, as well as consistence and compliance with the law.
- Enforce laws and regulations by continuing to provide assistance to DHHS-BH in Assisted Outpatient Treatment (AOT) Program, forensic referrals, and to streamline the process for medication of incarcerated persons with mental illness so they receive treatment earlier during their incarceration.

Child Welfare Services Dependency Cases Filed



Total court-involved cases open during the fiscal year.

Probate and LPS Conservatorship Cases



New cases are filed at a rate of 65-75 each year. In the past year, there was a drastic increase in the number of forensic referrals for conservatorship. In 2022, there were 5; in 2023, there have been 9. The pandemic caused state hospitals to delay transport of many criminal defendants who were committed for restoration treatment, leading to an increase in forensic referrals for LPS conservatorships, as those individuals are returned as "unrestored" to Humboldt County by state hospitals after the 2-year commitment period is reached.



HUMAN RESOURCES

Departmental Summary

Department Head Budget Totals FY 2023-24

Zach O’Hanen, Human Resources Director

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.

Expenditures + Other Financing Uses	\$ 45,893,558
Revenues + Other Financing Sources	\$ 44,664,519
General Fund Contribution	\$ 1,229,039
Personnel	15.0
% General Fund Contribution	2%

Budget Units Org Chart

The Human Resources Department is comprised of the following budget units:

Human Resource Services

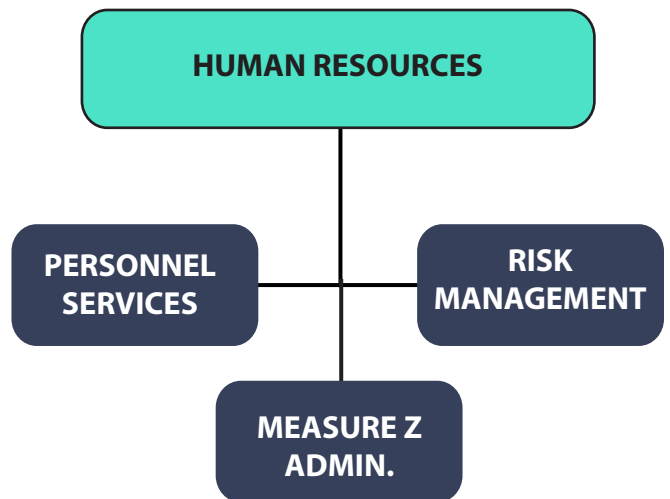
- 1100- 130 Personnel Services

Risk Management Services

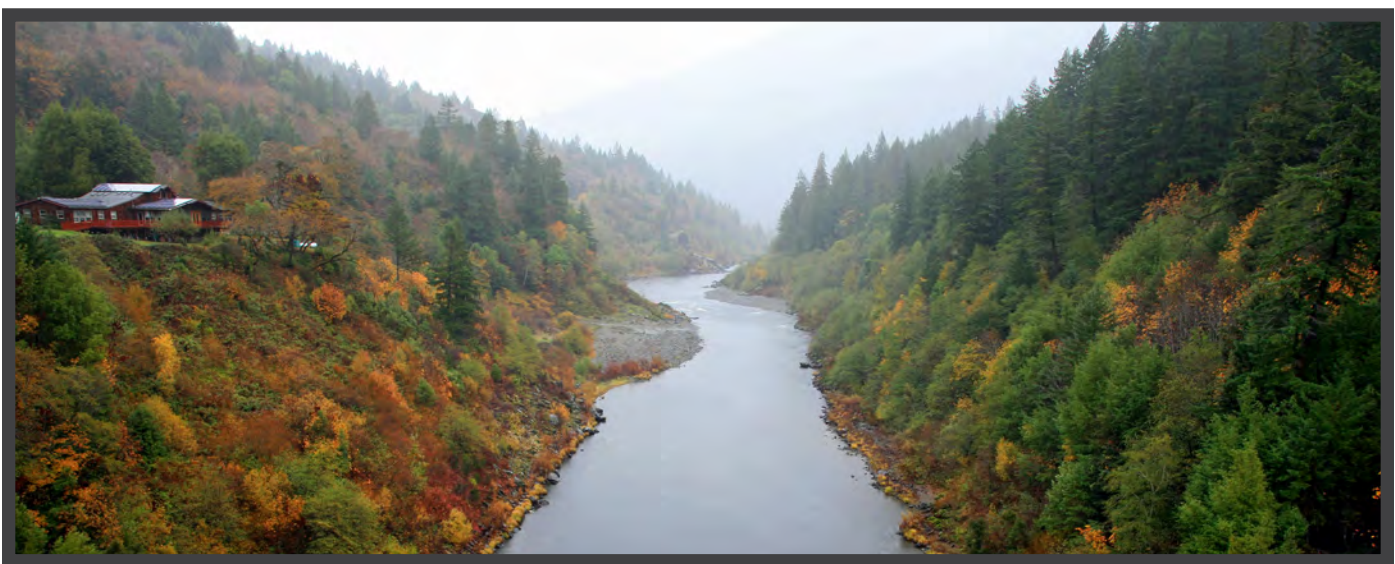
- 3520- 359 Risk Management Services
- 3522- 352 Employee Benefits
- 3523- 353 Workers Compensation
- 3524- 354 Liability
- 3525- 355 Medical Plan
- 3526 -356 Dental Plan
- 3527- 357 Unemployment
- 3528- 358 Purchased Insurance Premium

Measure Z Administration

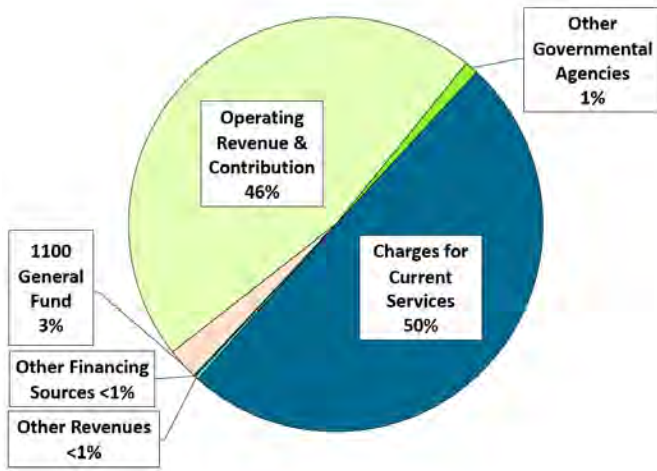
- 1100-300 Measure Z Administration



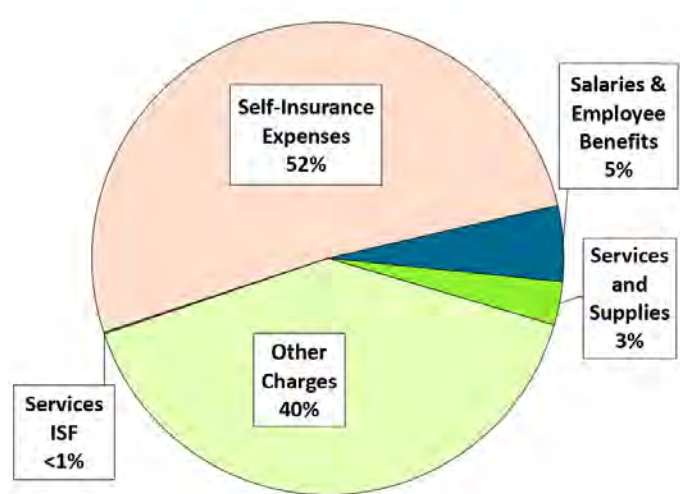
	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	20,936,740	19,420,786	22,465,551	21,246,526	21,246,526	1,825,740	9%
Use of Money and Property	50,272	0	12,180	0	0	0	0%
Other Governmental Agencies	338,932	60,000	430,227	480,860	480,860	420,860	701%
Charges for Current Services	11,355,791	4,694,403	10,223,238	22,757,690	22,757,690	18,063,287	385%
Other Revenues	2,385,730	10,000	2,118,670	129,570	129,570	119,570	1196%
Other Financing Sources	0	0	656,085	0	0	0	0%
Not Applicable	10,000	0	0	0	0	0	0%
Total Revenues	35,077,465	24,185,189	35,905,951	44,614,646	44,614,646	20,429,457	84%
Expenditures							
Salaries & Employee Benefits	1,952,173	2,017,485	1,951,255	2,387,920	2,387,920	370,435	18%
Services and Supplies	4,264,247	2,789,651	2,167,188	1,364,957	1,364,957	(1,424,694)	-51%
Other Charges	13,537,922	981,704	13,859,967	18,465,356	18,465,356	17,483,652	1781%
Services ISF	43,855	51,447	51,765	52,500	52,500	1,053	2%
Self-Insurance Expenses	17,771,964	19,894,750	22,407,804	23,622,825	23,622,825	3,728,075	19%
Total Expenditures	37,570,161	25,735,037	40,437,979	45,893,558	45,893,558	20,158,521	78%
Other Financing Sources (Uses)							
Other Financing Sources	1,686,773	122,299	8,024,049	49,873	49,873	(72,426)	-59%
General Fund Contribution	0	1,427,549	0	0	0	(1,427,549)	-100%
Other Financing Uses	(1,216,094)	0	(805,654)	0	0	0	0%
Total Other Financing Sources (Uses)	470,679	1,549,848	7,218,395	49,873	49,873	(1,499,975)	-97%
Net Revenues (Expenditures)	(2,022,017)	0	2,686,367	(1,229,039)	(1,229,039)	(1,229,039)	-100%
Additional Funding Support							
1100 General Fund	2,295,224	0	1,292,701	1,229,039	1,229,039	1,229,039	100%
3520 IGS-County Insurance	(105,007)	0	4,371	0	0	0	0%
3522 Employee Benefits Fund	(3,321)	0	36,354	0	0	0	0%
3523 Workers Compensation	1,428,469	0	(936,984)	0	0	0	0%
3524 Liability Insurance	(1,269,892)	0	(2,312,947)	0	0	0	0%
3525 Medical Plan	(327,501)	0	(479,773)	0	0	0	0%
3526 Dental Plan	94,160	0	142,923	0	0	0	0%
3527 Unemployment Insurance	(44,719)	0	15,908	0	0	0	0%
3528 Purchased Insurance Premiums	(45,396)	0	(448,920)	0	0	0	0%
Total Additional Funding Support	2,022,017	0	(2,686,367)	1,229,039	1,229,039	1,229,039	100%
Staffing Positions							
Allocated Positions	16.00	16.00	16.00	15.00	15.00	(1.00)	-6%



TOTAL REVENUES



TOTAL EXPENDITURES



\$45.9M

PERMANENT POSITIONS



EXPENDITURES





PERSONNEL SERVICES (1100-130)

Program Discussion

The Human Resource (HR) 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 roughly 2,486 funded FTE positions as

reported in the Board adopted FY 2022-23 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.

To comply with direction given by the Board of Supervisors to hold a 10% vacancy rate with General Fund allocations, the Human Resources Department has held the Assistant Director of Human Resources vacant.

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

- Invested in county employees by implementing a revamped New Employee Orientation (NEO) Process. New Employees now come in person to the Board of Supervisors' chambers to be on-boarded and complete NEO. This change centralized the onboarding process that had been decentralized and cumbersome for many years.
- Invested in county employees by successfully stabilizing the HRIS/Payroll process through collaboration with the Office of the Auditor-Controller.
- Invested in county employees by creating various internal processes, procedures, and training documentation that had not previously existed.
- Invested in county employees by completing the International Public Sector Management Association (IPMA) Certified Professional Program for majority of HR staff.
- Created opportunities for improved health and safety by continuing to provide 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 implementing Workplace 2030, focused on DEI (Diversity, Equity and Inclusion), submitted Equal Employment Opportunity (EEO) compliance monitoring audit, updated EEO Plan which was approved by Federal Government, initiated Sub-Recipient EEO Compliance Monitoring, and participated in Great Workplace Culture Change initiative.
- Built inter-jurisdictional and regional cooperation by increasing Human Resource recruitment and partnership presence at Cal Poly Humboldt and College of the Redwoods.
- Invested in county employees by implementing Phase 1 and 2 of Municipal Resources Group's (MRG) internal alignment and Compaction Analysis of the County of Humboldt Compensation Structure.
- Invested in county employees 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.
- Invested in county employees by beginning to draft county personnel rules to standardize process, rules, and procedures for county employees and departments.
- Invested in county employees by completing more than 15 Classification/Reclassification reviews.
- Invested in county employees by reconciling the Position Control Allocations in collaboration with the County Administrative Office.

Goals

- Invest in county employees by implementing, through collaboration with Office of the Auditor-Controller and County Information Technology Division, the Employee Online Interface in Finance Enterprise system to allow for employee self service related to HRIS/Payroll information.
- Create opportunities for improved safety and health by continuing to invest time and resources to address Diversity, Equity, and Inclusion initiatives.
- Invest in county employees by continuing the implementation of the Workplace 2030 Organizational Transformation Initiative.
- Provide community-appropriate levels of service by re-evaluating HR Liaison assignments to better serve county departments.
- Enforce laws and regulations by completing a Fair Labor Standards Act (FLSA) Audit of county job classifications.
- Invest in county employees by completing a draft set of County Personnel Rules.
- Build inter-jurisdictional and regional cooperation by increasing outreach with other local and regional partners for the purpose of recruitment, retention, organizational development, and DEI.
- Invest in county employees by adopting all draft policies.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	0	0	20,795	0	0	0	0%
Other Revenues	10,000	10,000	30,793	0	0	(10,000)	-100%
Total Revenues	10,000	10,000	51,588	0	0	(10,000)	-100%
Expenditures							
Salaries & Employee Benefits	1,143,070	972,710	946,596	987,193	987,193	14,483	1%
Services and Supplies	1,086,505	200,065	236,720	78,482	78,482	(121,583)	-61%
Other Charges	48,817	64,770	65,770	58,132	58,132	(6,638)	-10%
Total Expenditures	2,278,392	1,237,545	1,249,086	1,123,807	1,123,807	(113,738)	-9%
Other Financing Sources (Uses)							
General Fund Contribution	0	1,227,545	0	0	0	(1,227,545)	-100%
Total Other Financing Sources (Uses)	0	1,227,545	0	0	0	(1,227,545)	-100%
Net Revenues (Expenditures)	(2,268,392)	0	(1,197,498)	(1,123,807)	(1,123,807)	(1,123,807)	-100%
Additional Funding Support							
1100 General Fund	2,268,392	0	1,197,498	1,123,807	1,123,807	1,123,807	100%
Total Additional Funding Support	2,268,392	0	1,197,498	1,123,807	1,123,807	1,123,807	100%
Staffing Positions							
Allocated Positions	10.00	6.00	6.00	6.00	6.00	0.00	0%

Significant Changes

- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”
- The proposed expenditure budget for the Services and Supplies category has decreased due to a reduction in professional services required to balance the budget with a status quo General Fund allocation.

Additional Funding Requests

Personnel Services has submitted two additional funding requests totaling \$252,043:

1. \$121,262 to fund allocated positions to avoid layoffs.
2. \$130,781 to fund the vacant Assistant Director position.

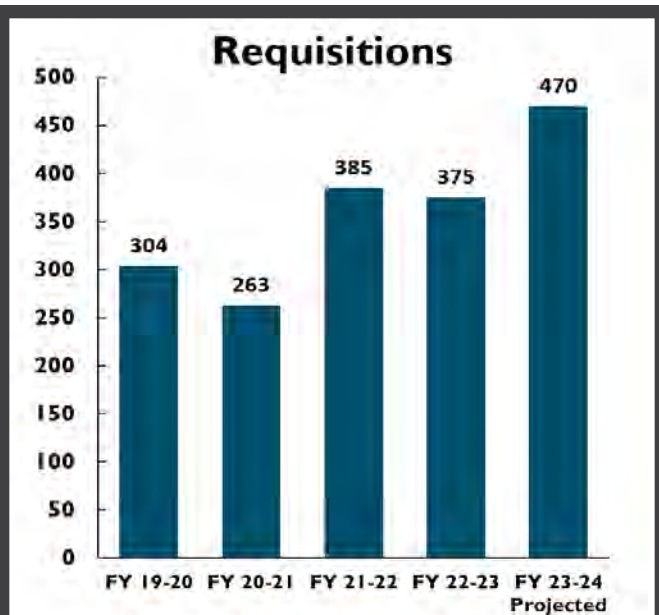
Request #1 is recommended for funding by the CAO and Board. The remaining additional funding request is not recommended at this time. While this request has merit, it did not meet a priority level that allowed for it to be funded based on available financial resources.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



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 is likely a result of the COVID-19 pandemic.



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, and Diversity, Equity, and Inclusion. 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 conducting over 500 phone and video conference benefit meetings, processing opt-out re-certifications, and retirement overviews.
- Invested in county employees by participating in the organization and implementation of the county's 7th annual All Hands Training Day, in which over 3300 mandatory and elective training opportunities were completed. The 2022 All Hands Training Day was successfully conducted in a hybrid in-person and online format.
- Created opportunities for improved safety and health by successfully implementing, managing, and monitoring the 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 changes from Cal/OSHA in the form of "Non-emergency Temporary Standards" that are set to last until February 3, 2025.
- Created opportunities for improved safety and health by conducting at least 385 COVID-related contact tracing investigations to comply Cal/OSHA Standards. While doing so RM supported employees by guiding them through the various leaves available and workers compensation process.
- Invested in county employees by administering the Employer Resource Consortium (ERC) Training Series through Liebert Cassidy Whitmore. This

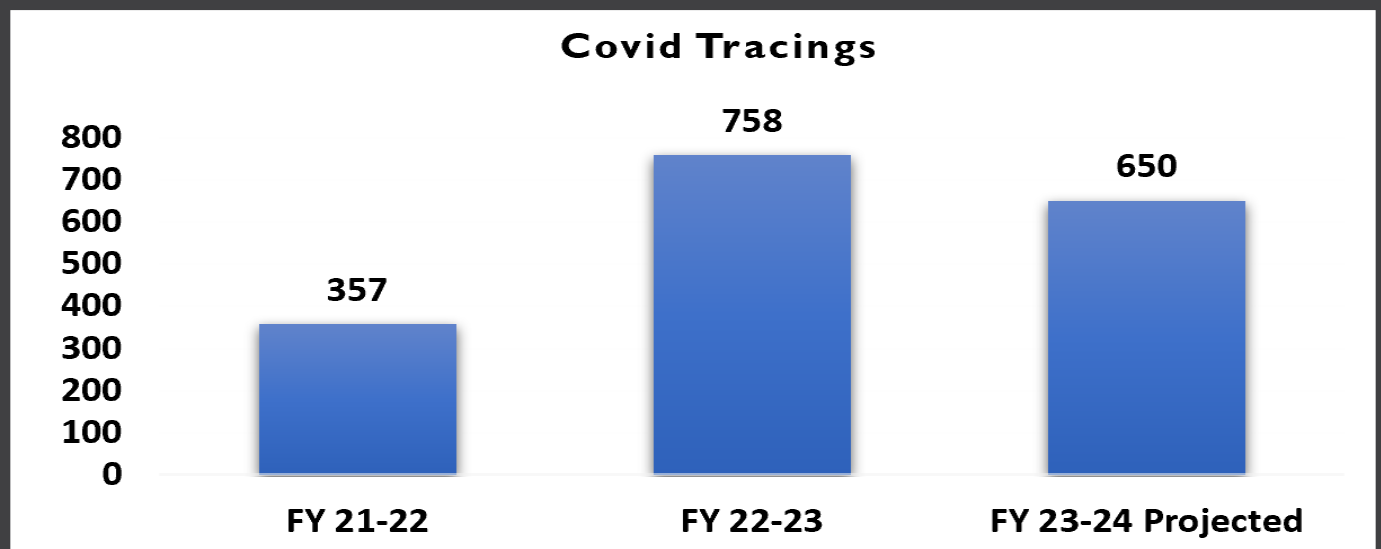
training series resulted in more than 500 employee training hours related to management, supervisor, and labor relations topics.

- Invested in county employees by retaining an expert consultant to conduct a Risk Assessment for the entire County of Humboldt organization. The Risk Consultant will determine gaps, such as policy, procedure, and insurance coverage levels, in all aspects of RM including internal and external factors.

Goals

- Invest in county employees by beginning to implement recommendations received in the Risk Assessment from the expert consultant.
- Create opportunities for improved safety and health by re-instituting and revamping the county's safety program including updating the Injury and Illness Prevention Program, COVID Prevention Program, Departmental Safety Committees, and safety policy development.
- Invest in county employees by exploring potential changes in Dental Benefits.
- Create opportunities for improved safety and health by re-evaluating the county's insurance programs.
- Create opportunities for improved safety and health by create internal standard operating procedures and training documentation for RM processes.

This graph indicates the number of Covid Contact Tracings facilitated by this department in response to legislation based by CAL-OSHA



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	0	0	13,000	0	0	0	0%
Charges for Current Services	11,250	881,445	881,445	1,272,185	1,272,185	390,740	44%
Total Revenues	11,250	881,445	894,445	1,272,185	1,272,185	390,740	44%
Expenditures							
Salaries & Employee Benefits	578,271	854,771	673,219	1,078,659	1,078,659	223,888	26%
Services and Supplies	52,938	76,491	95,786	128,525	128,525	52,034	68%
Other Charges	634	72,482	111,171	97,713	97,713	25,231	35%
Total Expenditures	631,843	1,003,744	880,176	1,304,897	1,304,897	301,153	30%
Other Financing Sources (Uses)							
Other Financing Sources	828,612	122,299	0	32,712	32,712	(89,587)	-73%
Other Financing Uses	(100,721)	0	(17,335)	0	0	0	0%
Total Other Financing Sources (Uses)	727,891	122,299	(17,335)	32,712	32,712	(89,587)	-73%
Net Revenues (Expenditures)	107,298	0	(3,066)	0	0	0	0%
Additional Funding Support							
3520 IGS-County Insurance	(107,298)	0	3,066	0	0	0	0%
Total Additional Funding Support	(107,298)	0	3,066	0	0	0	0%
Staffing Positions							
Allocated Positions	6.00	8.00	8.00	8.00	8.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Charges for Current Services category has increased due to an increase in expenditures that are offset through cost allocation charges to departments.
- The proposed revenue budget for Other Financing Sources has decreased due to a reduced use of fund balance required to balance the budget.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased due to funding a position that was held vacant in FY 2022-23, along with negotiated salary and benefit increases.
- The proposed expenditure budget for the Services and Supplies category has increased due to the Diversity, Equity and Inclusion (DEI) initiative passed by the board which increased the department’s need for professional services. These services will provide for training and development opportunities, memberships, coaching, outreach and conference attendance.
- The proposed expenditure budget for the Other Charges category has increased primarily due to additional central service charges.

Additional Funding Requests

Risk Management Administration has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (De- crease)	% Change
Revenues							
Operating Revenue & Contributn	164,557	496,703	162,229	470,611	470,611	(26,092)	-5%
Total Revenues	164,557	496,703	162,229	470,611	470,611	(26,092)	-5%
Expenditures							
Services and Supplies	294,004	0	0	0	0	0	0%
Self-Insurance Expenses	91,575	496,703	472,499	470,611	470,611	(26,092)	-5%
Total Expenditures	385,579	496,703	472,499	470,611	470,611	(26,092)	-5%
Other Financing Sources (Uses)							
Other Financing Sources	274,284	0	273,802	0	0	0	0%
Other Financing Uses	(49,717)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	224,567	0	273,802	0	0	0	0%
Net Revenues (Expenditures)	3,545	0	(36,468)	0	0	0	0%
Additional Funding Support							
3522 Employee Benefits Fund	(3,545)	0	36,468	0	0	0	0%
Total Additional Funding Support	(3,545)	0	36,468	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

There are no significant changes for this budget unit.

Board Adopted

The Board adopted this budget as recommended.

Additional Funding Requests

Employee Benefits has submitted no additional funding requests.

Personnel

There are no personnel changes.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	443,649	0	0	0	0	0	0%
Other Governmental Agencies	265,128	60,000	396,432	367,009	367,009	307,009	100%
Charges for Current Services	5,021,909	168,314	0	8,642,988	8,642,988	8,474,674	100%
Other Revenues	1,980	0	2,160	0	0	0	0%
Total Revenues	5,732,666	228,314	398,592	9,009,997	9,009,997	8,781,683	100%
Expenditures							
Services and Supplies	14,657	20,000	0	23,500	23,500	3,500	18%
Other Charges	7,221,120	35,000	6,993,966	8,683,093	8,683,093	8,648,093	100%
Self-Insurance Expenses	(101,927)	173,314	205,314	303,404	303,404	130,090	75%
Total Expenditures	7,133,850	228,314	7,199,280	9,009,997	9,009,997	8,781,683	100%
Other Financing Sources (Uses)							
Other Financing Sources	188,196	0	7,750,247	0	0	0	0%
Other Financing Uses	(190,581)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(2,385)	0	7,750,247	0	0	0	0%
Net Revenues (Expenditures)	(1,403,569)	0	949,559	0	0	0	0%
Additional Funding Support							
3523 Workers Compensation	1,403,569	0	(949,559)	0	0	0	0%
Total Additional Funding Support	1,403,569	0	(949,559)	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Other Governmental Agencies category has increased due to an anticipated changes in cost sharing from other agencies who participate in the county’s Workers Comp program.
- The proposed revenue budget for the Charges for Current Services category has increased due to changes in local accounting practices. Workers Comp expenses incurred by departments are reflected in distinct revenue and expenditure lines. Previously the charges and reimbursement were reflected in the same category, causing the items to offset each other, resulting in a net zero.
- The proposed expenditure budget for the Other Charges category has increased due to changes in local accounting practices. Workers Comp expenses incurred by departments are reflected in distinct revenue and expenditure lines. Previously the charges and reimbursement were reflected in the same category, causing the items to offset each other, resulting in a net zero.

Additional Funding Requests

Workers Compensation has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	415,148	30,000	12,293	0	0	(30,000)	-100%
Charges for Current Services	5,248,868	1,953,615	7,428,844	8,690,256	8,690,256	6,736,641	100%
Other Revenues	2,363,700	0	2,085,717	0	0	0	0%
Other Financing Sources	0	0	297,478	0	0	0	0%
Not Applicable	10,000	0	0	0	0	0	0%
Total Revenues	8,037,716	1,983,615	9,824,332	8,690,256	8,690,256	6,706,641	100%
Expenditures							
Services and Supplies	1,798,291	1,030,396	1,826,110	1,125,000	1,125,000	94,604	9%
Other Charges	4,851,123	795,000	4,942,337	7,207,000	7,207,000	6,412,000	100%
Self-Insurance Expenses	47	158,219	224,328	358,256	358,256	200,037	100%
Total Expenditures	6,649,461	1,983,615	6,992,775	8,690,256	8,690,256	6,706,641	100%
Other Financing Sources (Uses)							
Other Financing Sources	188,107	0	0	0	0	0	0%
Other Financing Uses	(294,158)	0	(514,517)	0	0	0	0%
Total Other Financing Sources (Uses)	(106,051)	0	(514,517)	0	0	0	0%
Net Revenues (Expenditures)	1,282,204	0	2,317,040	0	0	0	0%
Additional Funding Support							
3524 Liability Insurance	(1,282,204)	0	(2,317,040)	0	0	0	0%
Total Additional Funding Support	(1,282,204)	0	(2,317,040)	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Operating Revenue & Contribution category has decreased due to changes in local accounting practices. Charges to non-county agencies are now reflected in "Charges for Current Services."
- The proposed revenue budget for the Charges for Current Services has increased due to changes in local accounting practices. Workers Comp expenses incurred by departments are reflected in distinct revenue and expenditure lines. Previously the charges and reimbursement were reflected in the same category, causing the items to offset each other, resulting in a net zero.
- The proposed expenditure budget for the Services and Supplies category has increased based on the historical use of professional services for litigation representation.
- The proposed expenditure budget for the Other Charges category has increased due to changes in local accounting practices. Workers Comp expenses incurred by departments are reflected in distinct revenue and expenditure lines. Previously

the charges and reimbursement were reflected in the same category, causing the items to offset each other, resulting in a net zero.

- The proposed expenditure budget for the Self-Insurance Expense category has increased due to additional costs associated with the administration of the Liability program.

Additional Funding Requests

Liability has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	18,175,726	18,751,083	20,781,869	20,612,865	20,612,865	1,861,782	10%
Total Revenues	18,175,726	18,751,083	20,781,869	20,612,865	20,612,865	1,861,782	10%
Expenditures							
Services and Supplies	395	0	0	0	0	0	0%
Self-Insurance Expenses	17,390,709	18,751,083	20,036,078	20,612,865	20,612,865	1,861,782	10%
Total Expenditures	17,391,104	18,751,083	20,036,078	20,612,865	20,612,865	1,861,782	10%
Other Financing Sources (Uses)							
Other Financing Uses	(481,437)	0	(273,802)	0	0	0	0%
Total Other Financing Sources (Uses)	(481,437)	0	(273,802)	0	0	0	0%
Net Revenues (Expenditures)	303,185	0	471,989	0	0	0	0%
Additional Funding Support							
3525 Medical Plan	(303,185)	0	(471,989)	0	0	0	0%
Total Additional Funding Support	(303,185)	0	(471,989)	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Operating Revenue & Contribution category has increased due to additional premium expenses paid by employees and departments.
- The proposed expenditure budget for the Self-Insurance Expense category has increased due to an increase in medical premiums from CalPERS. These costs are established by rates set within the insurance marketplace.



Additional Funding Requests

Medical Plan has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	1,365,194	143,000	1,208,887	163,050	163,050	20,050	14%
Charges for Current Services	0	1,338,683	0	1,560,450	1,560,450	221,767	17%
Total Revenues	1,365,194	1,481,683	1,208,887	1,723,500	1,723,500	241,817	16%
Expenditures							
Services and Supplies	1,013,274	1,446,349	0	0	0	(1,446,349)	-100%
Self-Insurance Expenses	394,610	35,334	1,355,438	1,723,500	1,723,500	1,688,166	100%
Total Expenditures	1,407,884	1,481,683	1,355,438	1,723,500	1,723,500	241,817	16%
Other Financing Sources (Uses)							
Other Financing Uses	(58,003)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(58,003)	0	0	0	0	0	0%
Net Revenues (Expenditures)	(100,693)	0	(146,551)	0	0	0	0%
Additional Funding Support							
3526 Dental Plan	100,693	0	146,551	0	0	0	0%
Total Additional Funding Support	100,693	0	146,551	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Charges for Current Services category has increased due to the reimbursement for rising dental plan rates.
- The proposed expenditure budget for Salaries & Employee Benefits category has decreased due to a change in local accounting practice. Dental insurance premiums are now reflected as “Self-Insurance Expense.”
- The proposed expenditure budget for the Services and Supplies category has increased due to changes in local accounting practice. Dental insurance premiums are now reflected as “Self-Insurance Expense,” as opposed to “Salary & Employee Benefits.” In addition, dental premiums have increased.



Board Adopted

The Board adopted this budget as recommended.

Additional Funding Requests

Dental Plan has submitted no additional funding requests.

Personnel

There are no personnel changes.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	256,267	0	296,021	0	0	0	0%
Charges for Current Services	0	262,249	0	297,489	297,489	35,240	13%
Other Revenues	10,050	0	0	0	0	0	0%
Total Revenues	266,317	262,249	296,021	297,489	297,489	35,240	13%
Expenditures							
Salaries & Employee Benefits	203,610	0	241,664	225,939	225,939	225,939	100%
Services and Supplies	4,183	6,350	3,048	4,450	4,450	(1,900)	-30%
Other Charges	0	42	0	42	42	0	0%
Self-Insurance Expenses	(9,246)	255,857	67,871	84,219	84,219	(171,638)	-67%
Total Expenditures	198,547	262,249	312,583	314,650	314,650	52,401	20%
Other Financing Sources (Uses)							
Other Financing Sources	0	0	0	17,161	17,161	17,161	100%
Other Financing Uses	(24,905)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(24,905)	0	0	17,161	17,161	17,161	100%
Net Revenues (Expenditures)	42,865	0	(16,562)	0	0	0	0%
Additional Funding Support							
3527 Unemployment Insurance	(42,865)	0	16,562	0	0	0	0%
Total Additional Funding Support	(42,865)	0	16,562	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for Charges for Current Services category has increased due to additional reimbursement for the expense of administering the unemployment program.
- The proposed expenditure budget for Salaries & Employee Benefits category has increased due to changes in local accounting practices. Insurance claims are now reflected as “Salary & Employee Benefits,” as opposed to “Self-Insurance Expense.” In addition, the cost to administer the program has increased.
- The proposed expenditure budget for Self-Insurance Expense category has increased due to changes in local accounting practices. Insurance claims are now reflected as “Salaries & Employee Benefits.”

Additional Funding Requests

Unemployment has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Operating Revenue & Contributn	116,199	0	3,900	0	0	0	0%
Other Governmental Agencies	73,804	0	0	113,851	113,851	113,851	100%
Charges for Current Services	1,073,764	90,097	1,912,949	2,294,322	2,294,322	2,204,225	100%
Other Revenues	0	0	0	129,570	129,570	129,570	100%
Other Financing Sources	0	0	358,607	0	0	0	0%
Total Revenues	1,263,767	90,097	2,275,456	2,537,743	2,537,743	2,447,646	100%
Expenditures							
Other Charges	1,369,201	14,410	1,725,956	2,415,273	2,415,273	2,400,863	100%
Services ISF	43,855	51,447	51,765	52,500	52,500	1,053	2%
Self-Insurance Expenses	0	24,240	46,276	69,970	69,970	45,730	100%
Total Expenditures	1,413,056	90,097	1,823,997	2,537,743	2,537,743	2,447,646	100%
Other Financing Sources (Uses)							
Other Financing Sources	207,184	0	0	0	0	0	0%
Other Financing Uses	(16,572)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	190,612	0	0	0	0	0	0%
Net Revenues (Expenditures)	41,323	0	451,459	0	0	0	0%
Additional Funding Support							
3528 Purchased Insurance Premiums	(41,323)	0	(451,459)	0	0	0	0%
Total Additional Funding Support	(41,323)	0	(451,459)	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Other Governmental Agencies category has increased due to changes in local accounting practices. Charges to non-county agencies are now reflected as “Other Governmental Agencies,” as opposed to “Charges for Services.”
- The proposed revenue budget for the Charges for Current Services has increased due to changes in local accounting practices. Insurance premium expenses incurred by departments are reflected in distinct revenue and expenditure lines. Previously the charges and reimbursement were reflected in the same category, causing the items to offset each other, resulting in a net zero.
- The proposed revenue budget for the Other Revenues category has increased due to changes in local accounting practices. Miscellaneous revenues were previously reflected as “Charges for Current Services.” In addition, an increase in the Courts share of property taxes and special event revenue is anticipated.
- The proposed expenditure budget for the Other Charges category has increased due to changes in local accounting practices. Insurance premium

expenses incurred by departments are reflected in distinct revenue and expenditure lines. Previously the charges and reimbursement were reflected in the same category, causing the items to offset each other, resulting in a net zero.

- The proposed expenditure budget for the Self-Insurance Expense category has increased due to additional costs associated with the administration of the Insurance program.

Additional Funding Requests

Purchased Insurance Premiums has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



MEASURE Z ADMINISTRATION (1100-300)

Program Discussion

The purpose of the Measure Z Administration budget is to manage the Measure Z allocations that were approved by the Board of Supervisors.

This budget unit provides administrative services to support Measure Z, including onboarding employees, processing time and attendance, administering benefits for county employees. In addition, this staff provides administrative support to the Citizens' Advisory Committee, supports sustainable fire service efforts and indigent defense coordination.

Since Measure Z was first passed in 2014, more than 80 staff have been added to the county across eight departments, with each involving employees in various bargaining units. Providing administrative support

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 Measure Z administrative expenditures. It should be noted that prior to 2021-22 this budget unit tracked an allocation for the Auditor-Controller, and in FY 2023-24 the County Administrative Office position in this budget unit was deallocated.

Measure Z Administration 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 2023-24 Adopted Budget Table Measure Z Administration | 100-300

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Total Revenues	0	0	0	0	0	0	0%
Expenditures							
Salaries & Employee Benefits	27,222	190,004	89,776	96,129	96,129	(93,875)	-49%
Services and Supplies	0	10,000	5,524	5,000	5,000	(5,000)	-50%
Other Charges	0	0	(97)	4,103	4,103	4,103	100%
Total Expenditures	27,222	200,004	95,203	105,232	105,232	(94,772)	-47%
Other Financing Sources (Uses)							
Other Financing Sources	390	0	0	0	0	0	0%
General Fund Contribution	0	200,004	0	0	0	(200,004)	-100%
Total Other Financing Sources (Uses)	390	200,004	0	0	0	(200,004)	-100%
Net Revenues (Expenditures)	0	0	0	0	0	0	0%
Additional Funding Support							
1100 General Fund	26,832	0	95,203	105,232	105,232	105,232	100%
Total Additional Funding Support	26,832	0	95,203	105,232	105,232	105,232	100%
Staffing Positions							
Allocated Positions	1.00	2.00	2.00	1.00	1.00	(1.00)	-50%

Significant Changes

- The proposed General Fund Contribution category has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as "Additional Funding Support."
- The proposed expenditure budget for the Salaries & Employee benefits category has decreased due to the deallocation of 1.0 FTE in the County Administrative Office.

Personnel

A decrease of 1.0 FTE vacant position in the CAO is proposed due to low available revenues. The Board approved the deallocation of the position. The proposed change is as follows:

Deallocate

1.0 Administrative Analyst I/II



MEASURE Z

Department Head Budget Totals FY 2023-24

Elishia Hayes, County Administrative Officer

This section is a comprehensive collection of all Measure Z revenue and expenditures to ensure a high level of transparency.

Expenditures + Other Financing Uses	\$ 11,848,245
Revenues + Other Financing Sources	\$ 12,670,255
General Fund Contribution	\$ (822,010)
Personnel	84.0
% General Fund Contribution	(7%)

Program Discussion By Budget Unit

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.

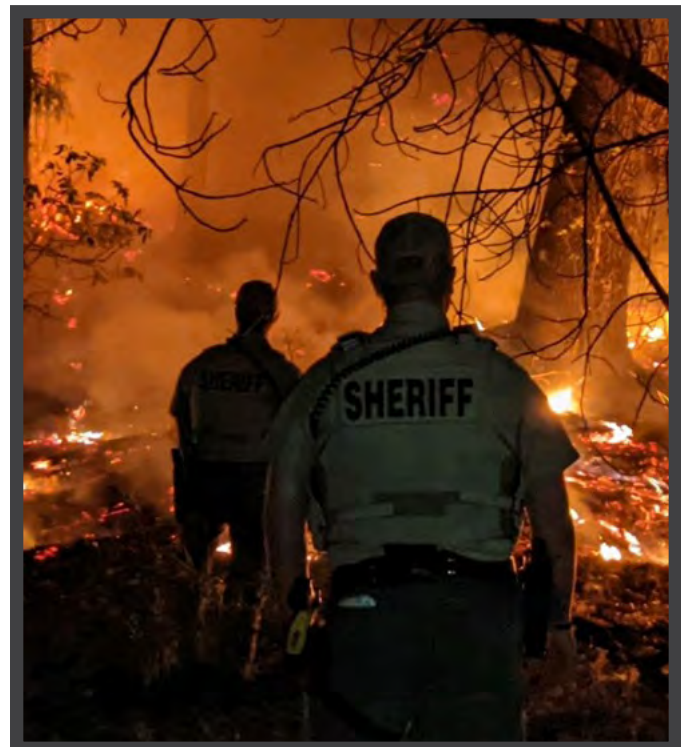
This program contains the following budget units:

- 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 Measure Z Administration

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.



	Estimated 2020-21 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	14,462,683	14,383,388	11,459,757	12,670,255	12,670,255	(1,713,133)	-12%
Charges for Current Services	1,144	0	0	0	0	0	0%
Other Revenues	558	0	0	0	0	0	0%
Total Revenues	14,464,385	14,383,388	11,459,757	12,670,255	12,670,255	(1,713,133)	-12%
Expenditures							
Salaries & Employee Benefits	7,687,166	10,368,842	8,146,524	10,169,084	10,086,983	(281,859)	-3%
Services and Supplies	603,833	2,034,428	463,285	1,244,454	1,244,454	(789,974)	-39%
Other Charges	3,086,635	5,299,988	2,905,891	344,707	1,546,818	(3,753,170)	-71%
Fixed Assets	0	574,000	584,778	90,000	90,000	(484,000)	-84%
Special Items	13,903	0	19,778	0	0	0	0%
Total Expenditures	11,391,537	18,277,258	12,120,256	11,848,245	12,968,255	(5,309,003)	-29%
Other Financing Sources (Uses)							
Other Financing Sources	7,183	5,532,340	94,105	0	0	(5,532,340)	-100%
General Fund Contribution	0	(1,446,063)	0	0	0	1,446,063	-100%
Other Financing Uses	(796,960)	(192,407)	(827)	0	0	192,407	-100%
Total Other Financing Sources (Uses)	(789,777)	3,893,870	93,278	0	0	(3,893,870)	-100%
Net Revenues (Expenditures)	2,283,071	0	(567,221)	822,010	(298,000)	(298,000)	-100%
Additional Funding Support							
1100 General Fund	(2,283,071)	0	567,221	(822,010)	298,000	298,000	100%
Total Additional Funding Support	(2,283,071)	0	567,221	(822,010)	298,000	298,000	100%
Staffing Positions							
Allocated Positions	75.00	91.00	91.00	84.00	83.00	(8.00)	-9%

Significant Changes

- The proposed revenue budget for the Taxes category has decreased due to a reduction in local economic activity, particularly in the agricultural supply and building and construction sectors.
- The proposed revenue budget for the Other Financing Sources category has decreased due to changes in local accounting practices. Carry over funds, and transfers from fund balance are now reflected as “Additional Funding Support.”
- The proposed expenditure budget for the Services and Supplies category has decreased due to fewer Measure Z awards granted.
- The proposed expenditure budget for the Other Charges category has decreased due to fewer Measure Z awards granted to agencies outside the county government.
- The proposed expenditure budget for the Fixed Asset category has decreased due to a reduction in allocation for the radio infrastructure replacement project. Funding of \$90,000 is recommended for capital assets. Additional details on the proposed projects and equipment are available in the Capital Expenditures table.
- The proposed expenditure budget for the Other Financing Uses category has decreased due to changes in local accounting practices. Other Financing Uses are now reflected as “Other Charges.”
- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”

Additional Funding Requests

Measure Z received \$15,737,981 in requests. A list of these applications, prioritized by the Citizens’ Advisory Committee on Measure Z Expenditures, can be found in the Appendix. There is not enough funding available to fully fund any application; the Measure Z contributions to other agencies budget is proposed without a recommended allocation and staff await Board direction.

Significant Changes

Personnel

A decrease of 7.0 FTE is proposed. Due to a reduction in available Measure Z funding, the Board deallocated several vacant positions that were newly allocated in FY 2022-23 as follows:

Deallocate

From DA Measure Z (1100-295):

3.0 Crime Analyst

From DHHS Measure Z (1100-293):

1.0 Peer Coach I/II

1.0 Mental Health Clinician

1.0 Mental Health Case Manager

From Measure Z Admin (1100-300):

1.0 Administrative Analyst

Board Adopted

The Board adopted this budget with the following adjustments:

- \$566,673 - Partial Funding of Humboldt County Fire Chief's Association application (1100-197).
- \$320,000 - Partial Funding of K:ima'w Medical Center application for ambulance service (1100-197).
- \$120,000 - Partial Funding of Southern Trinity Area Rescue application for ambulance service (1100-197).
- \$195,438 - Funding of City of Fortuna application for a Drug Task Force agent (1100-197).
- (\$82,101) - Reduced funding of the District Attorney Measure Z budget to deallocate one vacant IT Technician position (1100-295).

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 24 applications for funding in FY 2023-24. Seven were submitted by county agencies and 17 by non-county agencies totaling \$15,737,981 in funding requests. The requests are outlined as follows arranged in order of receipt:

1. \$10,000 for the Adult Protective Services & District Attorney: Continue funding Elder & Vulnerable Adult Services Team's (EVAST) multi-disciplinary approach to ensure safety and wellbeing of elders and vulnerable adults. Funds training and travel to out-of-area conferences.
2. \$248,364 for the City of Arcata - Police Department: Continue funding Juvenile Diversion Program, which provides criminal prevention and intervention services to schools & families in Arcata/McKinleyville. Counselors provide Brief Intervention drug & alcohol counseling to students; Victim Assistance/ Youth Accountability Counseling to youth who have committed minor crimes; services to victims of child abuse/neglect. Funds salary and benefits only.
3. \$499,000 for the City of Eureka - Police Department: Continue funding for MIST Officer, CARE Clinician, UPLIFT Workers, EPD/CSET Parks/Waterfront Ranger, part-time LEAD Coordinator and emergency support services targeting homelessness, mental illness, substance use disorder. Partially funds salaries; combined with other funding sources.

4. \$207,938 for the City of Fortuna - Police Department: Continue funding Fortuna Police Officer integration with county-wide Drug Task Force reducing drug related crime and threats to public safety caused by illicit drug trafficking. Funds salary, benefits and equipment.
5. \$300,000 for the City of Fortuna - Police Department: New funding for new primary emergency response center with 24-hr operations, including communications/dispatch center for four agencies, to replace small 1960's facility. Partially funds construction; combined with other non-grant funding sources.
6. \$207,938 for the City of Fortuna - Police Department: Continue funding School Resource Officer in Eel River Valley Schools reduces violence in schools; contributes to problem resolution; avoids escalation of incidents; reduces truancy; improves response time to critical incidents. Funds salary of one SRO.
7. \$34,518 for the City of Rio Dell - Police Department: Continue funding part-time clerical position to receive calls from citizens, facilitate communication between PD and citizens; improve record keeping and data entry, all of which frees officer time to respond to community needs. Funds salary and training.
8. \$115,918 for the City of Rio Dell - Police Department: New funding for one Police Officer position to alleviate excessive hours & on-call time of current

Applications Submitted To Measure Z Committee

- staff; improve coverage, response time, officer safety & morale; reduce overtime, liability & burnout. Funds salary only.
9. \$85,000 for the City of Trinidad: Continue funding private security officers to supplement Sheriff Deputy patrols & new funding to create a Community Ambassadors Program to interact with community, homeless and visitors. Funds salary for one part-time officer and two part-time ambassadors.
 10. \$142,000 for the Eureka City Schools: Continue funding one full-time School Resource Officer for the greater Eureka area, in partnership with Eureka Police Department.
 11. \$3,025,258 for the Humboldt County Fire Chief's Association: Continue funding equipment, dispatch services & out-of-jurisdiction funding for 38 fires agencies including 36 rural/volunteer stations. Funds safety equipment, dispatch services and assisting agencies in becoming districts.
 12. \$56,218 for the Humboldt Senior Resource Center: New short-term funding for one full-time Community Resource & Housing Specialist to provide services for older adults and vulnerable adults, while state and federal funds are pursued. Funds salary.
 13. \$468,685 for the K'ima:w Medical Center: Continue funding to provide ambulance and emergency medical services in a heavily trafficked area of eastern Humboldt (5th district). Funds Willow Creek Ambulance Base costs.
 14. \$43,445 for the Manila Community Center/ Redwood Coast Montessori/Peninsula Community Collaborative: New funding for traffic calming engineered devices (speed humps). Funds location identification and installation.
 15. \$356,507 for the Public Defender: New funding for one full-time Investigator for discovery, investigations, and witness interviews, and two full-time Social Workers to assist clients in obtaining critical community resources. Funds salaries.
 16. \$465,000 for the Public Works Department: New funding for backlog of road maintenance projects determined to have a high chance of road failure, and which have no other funding source. Funds materials and match for other grants.
 17. \$250,000 for the Public Works Department: New funding for removal of illegally dumped hazardous and non-hazardous materials throughout the county. Funds equipment, dump fees, qualified hazardous waste removal and cost match for Clean California grant.
 18. \$500,000 for the Public Works Department: New funding for hot mix paving material for Mattole Road due to extraordinary use.
 19. \$370,000 for the Public Works Department: New funding for material to repair and pave one mile of West End Road that is in dire condition. Funds hot mix.
 20. \$41,250 for the Redwood Parks Conservancy: Continue funding one Seasonal Lifeguard II for state, county or city parks, beaches and lagoons to provide emergency response, water rescue and broad educational programs. Funds salary and administration.
 21. \$7,852,096 for the Sheriff's Office: New funding to help maintain current 24-hr coverage for the entire county, keep remote stations open and retain 56 Deputy Sheriff positions. Replaces General Fund and Prop 172 dollars. After submitting the initial request, the Sheriff's Office reduced its request to \$5,467,951.
 22. \$197,926 for the Southern Trinity Area Rescue (STAR): Continue funding for non-profit ambulance/emergency medical service (STAR) in remote areas of the eastern Humboldt County. Funds four full-time EMTs.
 23. \$20,000 for the People of New Directions to continue funding cleanup of homeless encampments to reduce fire risk and prevent severe environmental degradation. Funds safety equipment, fuel, dump fees and extraction equipment.
 24. \$240,920 for the Yurok Tribe Office of the Tribal Prosecutor to continue funding Missing & Murdered Indigenous Persons (MMIP) investigations and prosecutions by hiring an Administrative Support Specialist for the Yurok Tribal Police, and an Office Manager for the Office of the Tribal Prosecutor.

A list of these applications, prioritized by the Citizens' Advisory Committee on Measure Z Expenditures, can be found in the Appendix. There is not enough funding available to fully fund any application, and therefore the Measure Z contributions to other agencies budget is proposed without a recommended allocation and staff await Board direction.

1100- 197 Measure Z Contribution Other

This budget unit contains the allocations for all non-county agencies that have been allocated Measure Z funding. This budget unit contains the allocations for all non-county agencies that have been allocated Measure Z funding. For FY 2023-24, 12 outside agencies submitted a total of 17 applications totaling \$5,954,378.

A list of these applications, prioritized by the Citizens' Advisory Committee on Measure Z Expenditures, can be found in the Appendix. There is not enough funding available to fully fund any application, and therefore the Measure Z contributions to other agencies budget is proposed without a recommended allocation and staff await Board direction.

1100-889 General Purpose Revenue Measure Z

The proposed budget for General Purpose Revenue Measure Z is \$12,670,255, all of which is associated with projected revenue to be generated from sales tax activity. This is a reduction in revenue of \$1,713,133 due to lower economic activity. In addition, \$298,000 that was previously allocated to county departments is proposed to be carried forward into FY 2023-24 to re-allocate to the same projects.

1100-292 Public Defender Measure Z

The proposed budget for Public Defender Measure Z is \$455,256, an increase of \$21,196 from the prior year. \$200,000 of this allocation is proposed to be carried forward from the prior year for an electronic court records software project.

The proposed personnel allocation is 2.0 FTE. There are no changes from the prior year.

1100-293 DHHS Measure Z

The proposed budget for DHHS Measure Z is \$1,549,828, a decrease of \$84,304 from the prior year. \$98,000 of this allocation is proposed to be carried forward from the prior year for purchase of 2 vehicles and training for the Elder and Vulnerable Adult Services Team.

The proposed personnel allocation is 12.0 FTE. There is a reduction of 3.0 FTE from the prior year.

1100-295 District Attorney Measure Z

The proposed budget for District Attorney Measure Z is \$1,801,173. There are no changes from the prior year.

The proposed personnel allocation is 13.0 FTE. There is a reduction of 3.0 FTE from the prior year.

1100-296 Probation Measure Z

The proposed budget for Probation Measure Z is \$705,909, an increase of \$10,559 from the prior year.

The proposed personnel allocation is 6.0 FTE. There are no changes from the prior year.

1100-297 Sheriff Measure Z

The proposed budget for Sheriff Measure Z is \$6,551,351, a reduction of \$1,168,143. This decrease is due a reduction in one-time awards, and reduced salary projections due to less experienced staff projected to replace longer-tenured employees.

The proposed personnel allocation is 46.0 FTE. There is no change from the prior year.

1100-298 Public Works Measure Z

The proposed budget for Public Works Measure Z is \$679,496, a decrease of \$958,504. This decrease is due to reduction in one-time awards related to road repair funding and hazardous waste removal.

The proposed personnel allocation is 4.0 FTE. There is no change from the prior year.

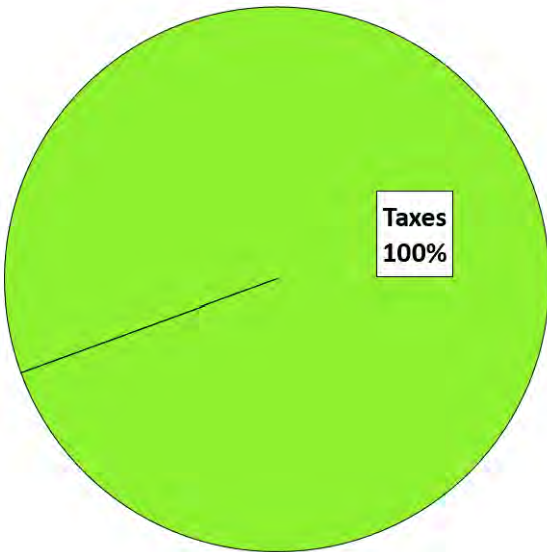
1100-300 Measure Z Administration

The proposed budget for Measure Z Administration is \$105,232, a decrease of \$94,772. The reduction is due to a deallocation of 1.0 FTE in the County Administrative Office.

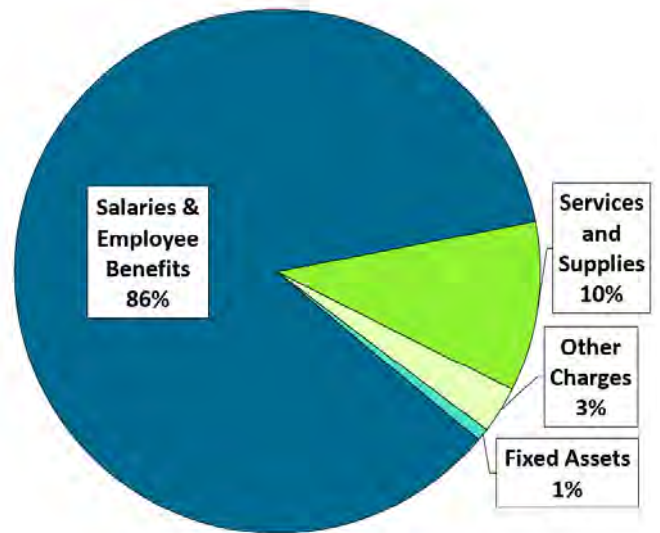
The proposed personnel allocation is 1.0 FTE. There is a reduction of 1.0 FTE from the prior year.

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.

TOTAL REVENUES

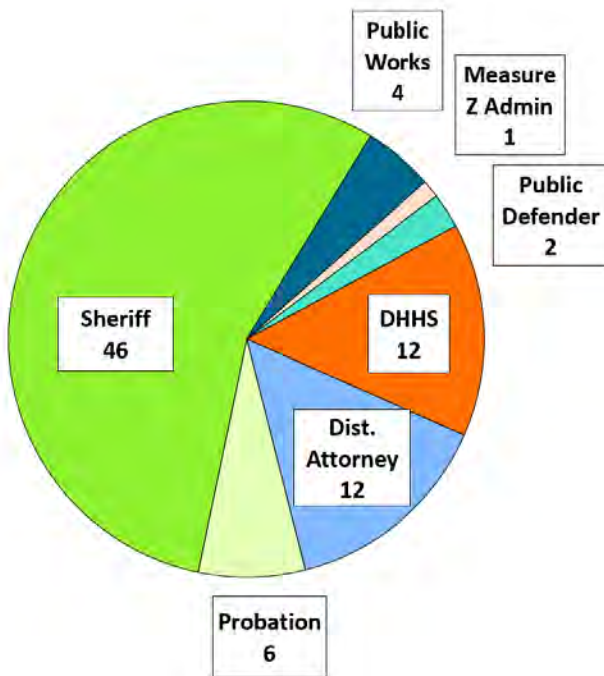


TOTAL EXPENDITURES

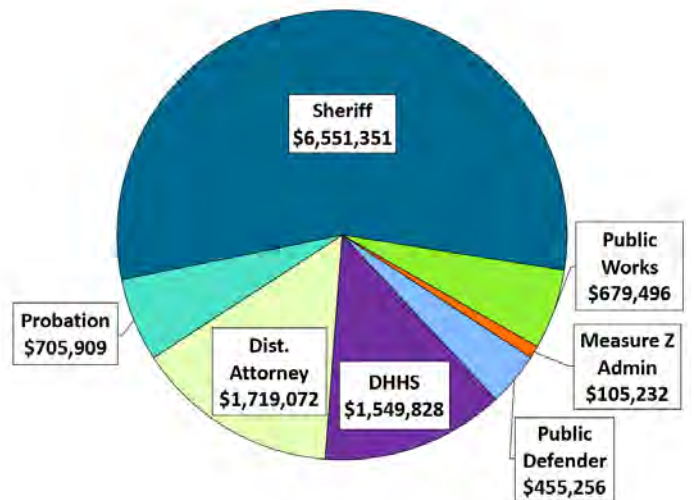


\$13M

PERMANENT POSITIONS



EXPENDITURES



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	14,462,683	14,383,388	11,459,757	12,670,255	12,670,255	(1,713,133)	-12%
Total Revenues	14,462,683	14,383,388	11,459,757	12,670,255	12,670,255	(1,713,133)	-12%
Other Financing Sources (Uses)							
Other Financing Sources	0	5,532,340	0	0	0	(5,532,340)	-100%
General Fund Contribution	0	(19,915,728)	0	0	0	19,915,728	-100%
Total Other Financing Sources (Uses)	0	(14,383,388)	0	0	0	14,383,388	-100%
Net Revenues (Expenditures)	14,462,683	0	11,459,757	12,670,255	12,670,255	12,670,255	100%
Additional Funding Support							
1100 General Fund	(14,462,683)	0	(11,459,757)	(12,670,255)	(12,670,255)	(12,670,255)	-100%
Total Additional Funding Support	(14,462,683)	0	(11,459,757)	(12,670,255)	(12,670,255)	(12,670,255)	-100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Taxes category has decreased due to trends reflecting a reduction in sales tax activity, most notably in the building and construction and agricultural supplies industries.
- The proposed revenue budget for the Other Financing Sources category has decreased due to changes in local accounting practices. Transfers from the General Fund’s fund balance are now reflected as “Additional Funding Support” within individual budget units.
- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”

Additional Funding Requests

General Fund Revenue Measure Z received \$15,737,981 in requests. Of this amount, \$1,120,010 is available for allocation.

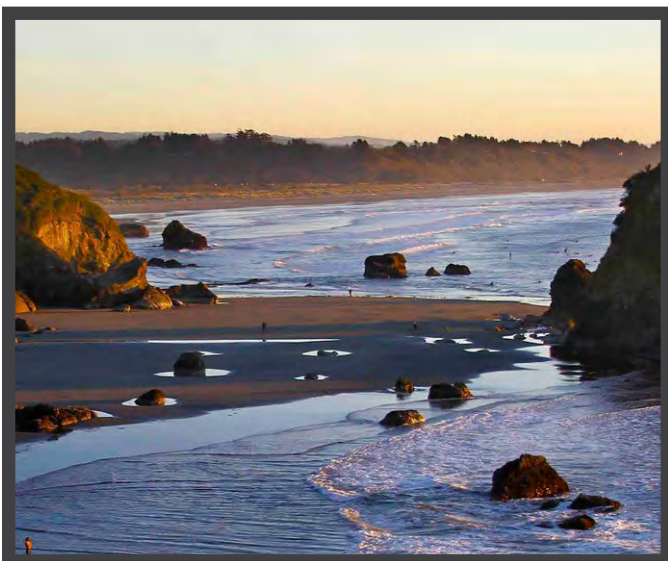
All applications were reviewed by the Citizens’ Advisory Committee on Measure Z Expenditures, which provided your Board with a prioritized list of projects to be considered for funding. Staff are seeking direction on which applications, if any, to fund.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Revenues	558	0	0	0	0	0	0%
Total Revenues	558	0	0	0	0	0	0%
Expenditures							
Services and Supplies	7,315	0	0	0	0	0	0%
Other Charges	2,975,919	5,084,906	2,596,335	0	1,202,111	(3,882,795)	-76%
Special Items	13,903	0	19,778	0	0	0	0%
Total Expenditures	2,997,137	5,084,906	2,616,113	0	1,202,111	(3,882,795)	-76%
Other Financing Sources (Uses)							
General Fund Contribution	0	5,084,906	0	0	0	(5,084,906)	-100%
Other Financing Uses	(135,661)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(135,661)	5,084,906	0	0	0	(5,084,906)	-100%
Net Revenues (Expenditures)	(3,132,240)	0	(2,616,113)	0	(1,202,111)	(1,202,111)	-100%
Additional Funding Support							
1100 General Fund	3,132,240	0	2,616,113	0	1,202,111	1,202,111	100%
Total Additional Funding Support	3,132,240	0	2,616,113	0	1,202,111	1,202,111	100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed expenditure budget for the Other Charges category has decreased due to awarding no projects to outside agencies.
- The proposed expenditure budget for the Other Charges category has increased due to awarding additional projects to outside agencies.

Board Adopted

The Board adopted this budget with the following additions:

1. \$566,673 - Partial Funding of Humboldt County Fire Chief’s Association Measure Z application.
2. \$320,000 - Partial Funding of K:ima’w Medical Center Measure Z application for ambulance service.
3. \$120,000 - Partial Funding of Southern Trinity Area Rescue Measure Z application for ambulance service.
4. \$195,438 - Funding of City of Fortuna Measure Z application for a Drug Task Force agent.

Funding Requests

Measure Z - Other has submitted 12 outside agencies submitted a total of 17 requests totaling \$5,954,378. One request is recommended for funding. More information can be found in the Measure Z table.

Personnel

There are no personnel changes.





CERTIFICATES OF PARTICIPATION (1100-190)

Department Head Budget Totals FY 2023-24

Elishia Hayes, County Administrative Officer

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.

Expenditures + Other Financing Uses	\$ 1,698,905
Revenues + Other Financing Sources	\$ 434,180
General Fund Contribution	\$ 1,264,725
Personnel	0.0
% General Fund Contribution	74%

Program Discussion

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

The budget of \$1,698,905 includes funding in the following amounts:

- \$65,471 1994 Library Project
- \$259,132 1994 Jail Phase I Project
- \$41,971 1996 Regional Juvenile Center Project
- \$103,971 1996 Jail Phase I Project
- \$126,769 1996 Jail Phase II Project
- \$172,369 1996 Jail Phase II Public Safety Project
- \$322,970 2004 Animal Shelter Project
- \$181,391 for the refinance of the 2012 Earthquake Repairs
- \$168,861 for the 2012 Juvenile Hall
- \$256,000 for interest payments on the 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 \$53,471 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 \$37.5 million of \$40 million in interim financing funds have been dedicated to projects. The list of projects consists of: Juvenile Hall Replacement \$2 million; Weights and Measures Building \$1.14 million; Courthouse Fifth Floor Remodel \$1.31 million; California Redwood Coast - Humboldt County Airport Restaurant \$250,000;

Program Discussion

Corrections Resource Center, Senate Bill (SB) 863 Jail Expansion \$4.1 million; ADA Curb Ramps \$1.3 million; Courthouse Restrooms and 4th Street ADA projects \$3.06 million; 1001 4th Street Building \$1.17 million; Eureka Veterans Building \$250,000; Garberville Veterans Building \$3.1 million; Eureka Veterans Building Audio Visual Project \$1.07 million; Establishment of 2020 Finance Plan \$8.07 million; ADA Jail Showers Project \$1.8 million; Garberville Campus \$2.68 million; ADA Probation Main \$200,000;

Auditor Controller Office Renovation \$700,000; Agriculture Building \$900,000; Public Works Main \$640,000; and Property Acquisitions \$3.8 million.

As projects included in the 2020 COP get underway, the county will need to budget an allocation of approximately \$256,000 for Fiscal Year 2023-24 and then 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 2023-24 Adopted Budget Table

COP - Payments | 100-190

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	514,952	481,906	392,561	434,180	434,180	(47,726)	-10%
Total Revenues	514,952	481,906	392,561	434,180	434,180	(47,726)	-10%
Expenditures							
Services and Supplies	0	0	64,148	256,000	256,000	256,000	100%
Other Charges	0	135,693	0	78,138	78,138	(57,555)	-42%
Other Financing Uses	0	1,321,324	0	1,364,767	1,364,767	43,443	3%
Total Expenditures	0	1,457,017	64,148	1,698,905	1,698,905	241,888	17%
Other Financing Sources (Uses)							
General Fund Contribution	0	975,111	0	0	0	(975,111)	-100%
Other Financing Uses	(1,487,949)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(1,487,949)	975,111	0	0	0	(975,111)	-100%
Net Revenues (Expenditures)	(972,997)	0	328,413	(1,264,725)	(1,264,725)	(1,264,725)	-100%
Additional Funding Support							
1100 General Fund	972,997	0	(328,413)	1,264,725	1,264,725	1,264,725	100%
Total Additional Funding Support	972,997	0	(328,413)	1,264,725	1,264,725	1,264,725	100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed General Fund Contribution has increased due the accrual of interest for drawing on the 2020 Finance Plan. In addition, there are changes in local accounting practices. General Fund Contributions are now reflected as "Additional Funding Support."
- The proposed expenditure budget for the Services and Supplies category has increased due to the accrual of interest for drawing on the 2020 Finance Plan.
- The proposed expenditure budget for the Other Charges category has decreased due to reduced interest payments as more principal has been paid.

Additional Funding Requests

COP -Payments has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



CONTINGENCY RESERVE (1100-990)

Department Head Budget Totals FY 2023-24

Elishia Hayes, County Administrative Officer

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

Expenditures + Other Financing Uses	\$ 1,367,785
Revenues + Other Financing Sources	\$ 0
General Fund Contribution	\$ 1,367,785
Personnel	0.0
% General Fund Contribution	100%

Program Discussion

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.

This program contains the following budget unit:

1100-990 Contingency Reserve

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



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Expenditures							
Services and Supplies	0	1,324,166	0	1,367,785	1,367,785	43,619	3%
Total Expenditures	0	1,324,166	0	1,367,785	1,367,785	43,619	3%
Other Financing Sources (Uses)							
General Fund Contribution	0	1,324,166	0	0	0	(1,324,166)	-100%
Total Other Financing Sources (Uses)	0	1,324,166	0	0	0	(1,324,166)	-100%
Net Revenues (Expenditures)	0	0	0	(1,367,785)	(1,367,785)	(1,367,785)	-100%
Additional Funding Support							
1100 General Fund	0	0	0	1,367,785	1,367,785	1,367,785	100%
Total Additional Funding Support	0	0	0	1,367,785	1,367,785	1,367,785	100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”
- The proposed expenditure budget for the Services and Supplies category has increased due to anticipated financial challenges in the new fiscal year.

Additional Funding Requests

Contingency Reserve has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.





CONTRIBUTIONS TO OTHER FUNDS (1100-199)

Department Head Budget Totals FY 2023-24

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	\$ 8,329,218
Revenues + Other Financing Sources	\$ 234,283
General Fund Contribution	\$ 8,094,935
Personnel	0.0
% General Fund Contribution	97%

Program Discussion

This budget is used to account for transfers from the county General Fund to other operating funds within the county and outside agencies.

The allocations are as follows:

- \$415,000 for a loan to the McKay Track Community Forest
- \$500 for special district benefit assessment on county owned property
- \$45,000 for Local Agency Formation Commission (LAFCo)
- \$234,283 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts
- \$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 \$208,600)
- \$1,510,799 for Mental Health
- \$673,661 for Public Health
- \$3,320,349 for Social Services
- \$281,897 for Economic Development
- \$20,000 contribution to Natural Resources for operational costs that exceed available revenue sources

- \$6,291 carry forward for the Human Rights Commission
- \$9,000 for Special Districts
- \$1,241,032 carry forward for capital projects budget unit (3562-170)

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.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	278,014	260,036	211,825	234,283	234,283	(25,753)	-10%
Total Revenues	278,014	260,036	211,825	234,283	234,283	(25,753)	-10%
Expenditures							
Other Charges	395,338	687,356	450,379	699,783	699,783	12,427	2%
Other Financing Uses	2,508	0	0	0	0	0	0%
Total Expenditures	397,846	687,356	450,379	699,783	699,783	12,427	2%
Other Financing Sources (Uses)							
Special Items	0	0	(14,608)	0	0	0	0%
General Fund Contribution	(633,514)	12,896,518	0	0	0	(12,896,518)	-100%
Other Financing Uses	(9,517,906)	(12,469,198)	(5,477,644)	(7,627,507)	(7,627,507)	4,841,691	-39%
Total Other Financing Sources (Uses)	(10,151,420)	427,320	(5,492,252)	(7,627,507)	(7,627,507)	(8,054,827)	-100%
Net Revenues (Expenditures)	(10,271,252)	0	(5,730,806)	(8,093,007)	(8,093,007)	(8,093,007)	-100%
Additional Funding Support							
1100 General Fund	10,271,252	0	5,730,806	8,093,007	8,093,007	8,093,007	100%
Total Additional Funding Support	10,271,252	0	5,730,806	8,093,007	8,093,007	8,093,007	100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Other Governmental Agencies category has decreased due to an anticipated reduction in Prop 172 revenues.
- The proposed General Fund Contribution has decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”
- The proposed expenditure budget for the Other Financing Uses category has decreased due to the elimination of a contribution to reserves, contribution to deferred maintenance and the allocation for the Oak and F Street project that was carried forward the year before as that allocation is now being funded through Measure Z.

Additional Funding Requests

Contributions To Other Funds submitted two additional funding requests:

1. \$5,000 for a Contribution to the McKinleyville Municipal Advisory Committee (MMAC).
2. \$194,878 for the Headwaters Fund (1120-286) ongoing funding for administrative support for the Headwaters Fund Programs and activities. The charter prohibits reimbursement of these expenses.

Request #2 is recommended for funding by the CAO and by the Board. Request #1 is not recommended for funding by the CAO, however it is recommended by the Board.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



CRIMINAL JUSTICE CONSTRUCTION

Department Head Budget Totals FY 2023-24

Elishia Hayes, County Administrative Officer

The Criminal Justice Facility Construction Fund is used for construction and financing of various criminal justice facility projects.

Expenditures + Other Financing Uses	\$	76,546
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 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.



	Estimated 2020-21 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	139,879	137,000	125,967	115,000	115,000	(22,000)	-16%
Use of Money and Property	0	35,000	0	0	0	(35,000)	-100%
Total Revenues	139,879	172,000	125,967	115,000	115,000	(57,000)	-33%
Expenditures							
Other Charges	0	6,467	0	4,805	4,805	(1,662)	-26%
Other Financing Uses	0	68,319	0	71,741	71,741	3,422	5%
Total Expenditures	0	74,786	0	76,546	76,546	1,760	2%
Other Financing Sources (Uses)							
Other Financing Sources	0	74,786	0	0	0	(74,786)	-100%
Other Financing Uses	(74,942)	(172,000)	0	0	0	172,000	-100%
Total Other Financing Sources (Uses)	(74,942)	(97,214)	0	0	0	97,214	-100%
Net Revenues (Expenditures)	64,937	0	125,967	38,454	38,454	38,454	100%
Additional Funding Support							
1410 Criminal Justice Construction	(64,937)	0	(125,967)	(38,454)	(38,454)	(38,454)	-100%
Total Additional Funding Support	(64,937)	0	(125,967)	(38,454)	(38,454)	(38,454)	-100%
Staffing Positions							
Allocated Positions	0.00	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 revenue budget for the Use of Money and Property category has decreased based on prior year trends and declining interest rates.
- The proposed revenue budget for the Other Financing Sources category has decreased due to changes in local accounting practices. Contributions and uses of fund balance are now reflected as "Additional Funding Support" as opposed to "Transfer In" and "Transfer Out."

Board Adopted

The Board adopted this budget as recommended.



Additional Funding Requests

Criminal Justice Construction has submitted no additional funding requests.

Personnel

There are no personnel changes.



COURTHOUSE CONSTRUCTION

Department Head Budget Totals FY 2023-24

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.

Expenditures + Other Financing Uses	\$	20,000
Revenues + Other Financing Sources	\$	20,000
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. On May 23, 2023, resolution 97-87 was amended to temporarily suspend the surcharge collection pending state audit.

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.

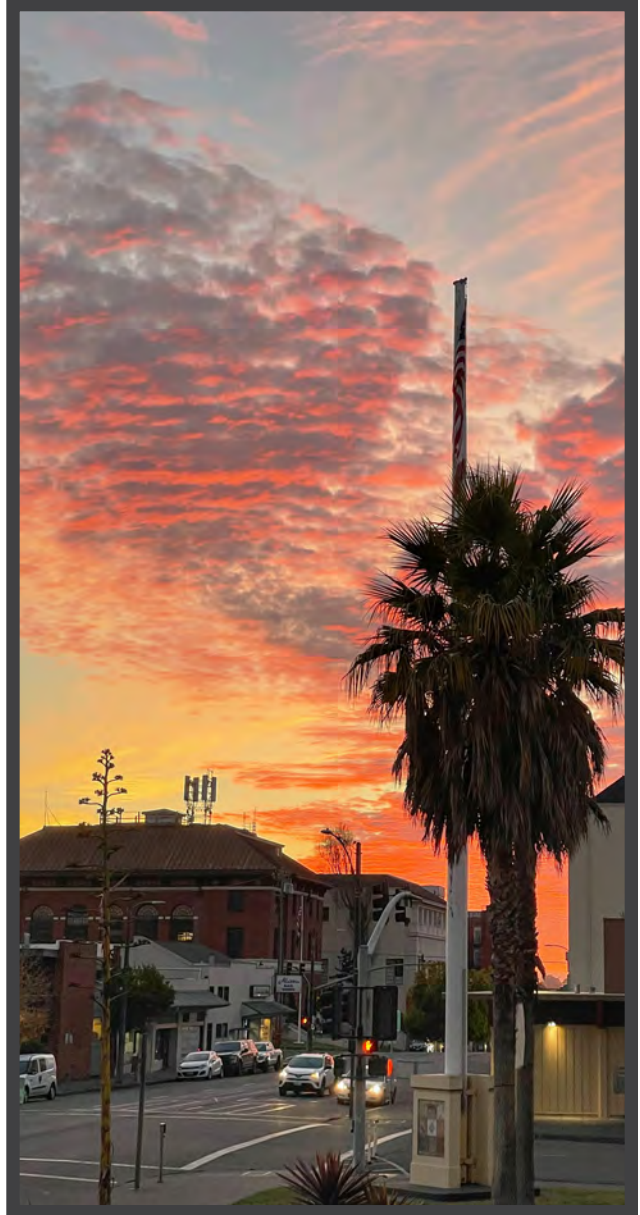
When the debt service is retired, any remaining funds will go to the Judicial Council under the terms of the Trial Court Funding Act.

In December 2017, the debt owed on Courthouse Construction was paid in full, yet the County's contribution had not yet been recouped. Per the State, the County will discontinue collecting revenues for this fund effective this fiscal year.

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.



	Estimated 2020-21 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Fines, Forfeits and Penalties	98,188	115,000	81,799	0	0	(115,000)	-100%
Total Revenues	98,188	115,000	81,799	0	0	(115,000)	-100%
Expenditures							
Other Charges	0	20,000	0	20,000	20,000	0	0%
Total Expenditures	0	20,000	0	20,000	20,000	0	0%
Other Financing Sources (Uses)							
Other Financing Uses	0	(95,000)	0	0	0	95,000	-100%
Total Other Financing Sources (Uses)	0	(95,000)	0	0	0	95,000	-100%
Net Revenues (Expenditures)	98,188	0	81,799	(20,000)	(20,000)	(20,000)	-100%
Additional Funding Support							
1420 Courthouse Construction	(98,188)	0	(81,799)	20,000	20,000	20,000	100%
Total Additional Funding Support	(98,188)	0	(81,799)	20,000	20,000	20,000	100%
Staffing Positions							
Allocated Positions	0.00	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 due to an anticipated reduction in revenues based on pending agreement with the state.
- The proposed revenue budget for the Other Financing Sources category has decreased due to changes in local accounting practices. Contributions and uses of fund balance are now reflected as “Additional Funding Support,” as opposed to “Transfer In” and “Transfer Out.”

Additional Funding Requests

Courthouse Construction has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.





GENERAL PURPOSE REVENUES

(1100-888)

Department Head	Budget Totals	FY 2023-24
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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	\$ 0
Revenues + Other Financing Sources	\$ 68,839,250
General Fund Contribution	\$ (68,839,250)
Personnel	0.0
% General Fund Contribution	100%

Program Discussion

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 2023-24 revenues are based on actual expenditures in FY 2021-22, however, the county does not currently have an approved cost plan for FY 2022-23 or FY 2023-24. Charges are estimated based FY 2021-22 charges.

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



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	62,927,361	65,304,000	63,545,709	60,530,495	60,530,495	(4,773,505)	-7%
Licenses and Permits	13,282	2,000	7,465	2,000	2,000	0	0%
Fines, Forfeits and Penalties	902,874	790,000	1,126,505	710,000	710,000	(80,000)	-10%
Use of Money and Property	721,388	278,000	344,285	595,000	595,000	317,000	114%
Other Governmental Agencies	1,510,535	1,420,000	1,916,410	1,780,000	1,780,000	360,000	25%
Charges for Current Services	2,181	1,125,201	843,753	1,125,201	1,125,201	0	0%
Other Revenues	159,504	135,200	313,531	400,200	400,200	265,000	196%
Other Fund Revenue	(635)	0	0	0	0	0	0%
Total Revenues	66,236,490	69,054,401	68,097,658	65,142,896	65,142,896	(3,911,505)	-6%
Expenditures							
Special Items	0	(3,696,354)	(3,705,257)	(3,696,354)	(3,696,354)	0	0%
Other Financing Uses	34,637	0	107,347	0	0	0	0%
Total Expenditures	34,637	(3,696,354)	(3,597,910)	(3,696,354)	(3,696,354)	0	0%
Other Financing Sources (Uses)							
Other Financing Sources	4,366,326	2,000,000	0	0	0	(2,000,000)	-100%
General Fund Contribution	0	(74,750,755)	0	0	0	74,750,755	-100%
Other Financing Uses	(612,086)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	3,754,240	(72,750,755)	0	0	0	72,750,755	-100%
Net Revenues (Expenditures)	69,956,093	0	71,695,568	68,839,250	68,839,250	68,839,250	100%
Additional Funding Support							
1100 General Fund	(69,956,093)	0	(71,695,568)	(68,839,250)	(68,839,250)	(68,839,250)	-100%
Total Additional Funding Support	(69,956,093)	0	(71,695,568)	(68,839,250)	(68,839,250)	(68,839,250)	-100%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Taxes category has decreased due to anticipated reductions in receipts of cannabis excise taxes and sales taxes.
- The proposed revenue budget for the Use of Money and Property category has increased due to anticipated additional interest revenue.
- The proposed revenue budget for the Other Governmental Agencies category has increased due to new AB 199 and AB 177 Criminals Fees backfill revenue.
- The proposed revenue budget for the Other Revenues category has increased due to a one-time revenue for stale-dated checks.
- The proposed revenue budget for the Other Financing Sources category has decreased due to a change in local accounting practice. Transfers from the tax loss reserve fund are now reflected as "Taxes."
- The proposed contribution to the General Fund has decreased due to a change in local accounting practice. General Fund Contributions are now reflected as "Additional Funding Support."

Additional Funding Requests

General Purpose Revenues has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



TREASURER-TAX COLLECTOR

Departmental Summary

Department Head	Budget Totals	FY 2023-24
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Amy Christensen, 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 residents.

Expenditures + Other Financing Uses	\$ 1,834,445
Revenues + Other Financing Sources	\$ 1,386,445
General Fund Contribution	\$ 448,000
Personnel	9.0
% General Fund Contribution	24%

Program Discussion By Budget Unit

The Treasurer-Tax Collector’s Office provides county-wide services not only to other county departments, but to local government agencies operating outside of the Humboldt County Board of Supervisors jurisdiction. The department collects, safeguards, manages and invests monies for the county, school districts and the majority of special districts located in Humboldt County.

1100 109 Treasury Expense

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 pursuant to Government Codes 53601 & 53635. This budget unit tracks and segregates all treasury costs. These costs are fully reimbursed to the county’s General Fund.

1100 112 Treasurer-Tax Collector

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

Represents the costs of a Comprehensive Collection Program to gather court-ordered debt for the Superior Court of Humboldt County under the provisions of Penal Code Sections 1463.007 and 1463.010.

The Treasurer -Tax Collector’s Office supports the Board of Supervisors’ Strategic Framework by enforcing laws and regulations to protect residents, managing our

resources to ensure sustainability of services, inviting civic engagement and awareness of available services, and fostering transparent, accessible, welcoming and user-friendly services.

Accomplishments

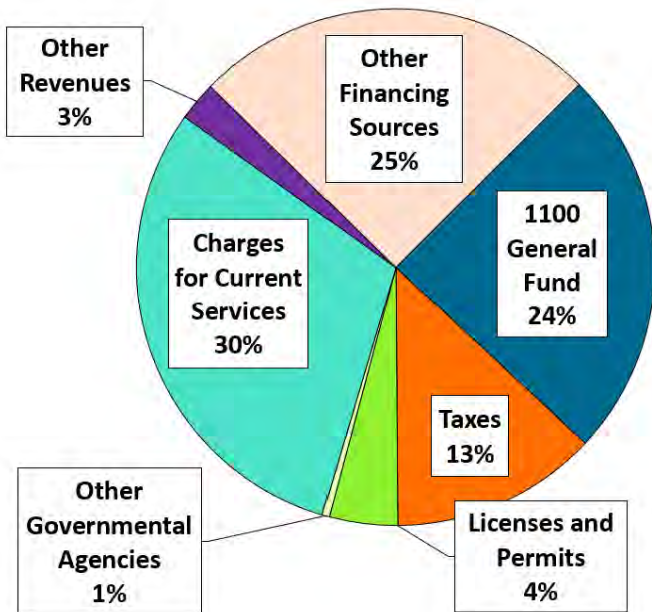
- Managed department resources to ensure the sustainability of services by relocating Revenue Recovery staff to the Treasurer Tax Collector’s Office and cross training staff on duties to serve the public more effectively and efficiently.
- Ensured the sustainability of services by implementing E-Lockbox to streamline property tax payment processing.
- Increased civic engagement and awareness of available services by engaging with Easy Smart Pay and California Mortgage Relief, two programs that aid homeowners with property tax payments.

Goals

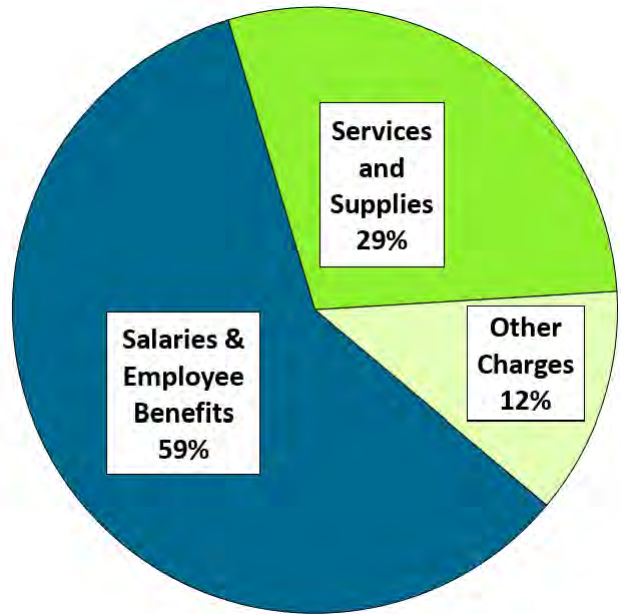
- Ensure sustainability of services by implementing Wholesale Lockbox services for property tax payments. This service ensures that critical property tax payment revenue will be processed and deposited efficiently, regardless of department staffing levels or if access to the county courthouse ever becomes restricted.
- Invest in county employees by implementing departmental reclassifications of job descriptions, job duties and a new organizational chart. In the next fiscal year, staff will continue to cross train on all departmental duties to enhance their skills and better serve the public.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	(658,610)	234,380	(1,668,656)	237,500	237,500	3,120	1%
Licenses and Permits	84,643	75,000	86,105	78,000	78,000	3,000	4%
Fines, Forfeits and Penalties	10,201	0	9,952	0	0	0	0%
Use of Money and Property	407,919	0	8,650,726	0	0	0	0%
Other Governmental Agencies	84,777	7,000	18,170	8,000	8,000	1,000	14%
Charges for Current Services	764,383	713,086	603,748	556,000	556,000	(157,086)	-22%
Other Revenues	46,624	40,000	49,831	45,000	45,000	5,000	13%
Other Financing Sources	8,372	0	10,452	0	0	0	0%
Other Fund Revenue	(978,481)	0	(974,586)	0	0	0	0%
Not Applicable	1,528	0	1,163	0	0	0	0%
Total Revenues	(228,644)	1,069,466	6,786,905	924,500	924,500	(144,966)	-14%
Expenditures							
Salaries & Employee Benefits	992,341	1,138,121	821,770	1,087,227	1,087,227	(50,894)	-4%
Services and Supplies	494,201	585,478	476,766	525,654	525,654	(59,824)	-10%
Other Charges	186,838	190,767	208,631	221,564	221,564	30,797	16%
Special Items	7,226	0	9,182	0	0	0	0%
Grants	(4,612)	0	(643)	0	0	0	0%
Other Financing Uses	20,656	0	8,931,976	0	0	0	0%
Total Expenditures	1,696,650	1,914,366	10,447,682	1,834,445	1,834,445	(79,921)	-4%
Other Financing Sources (Uses)							
Other Financing Sources	368,945	396,900	289,200	461,945	461,945	65,045	16%
General Fund Contribution	0	448,000	0	0	0	(448,000)	-100%
Other Financing Uses	(385,965)	0	(295,696)	0	0	0	0%
Total Other Financing Sources (Uses)	(17,020)	844,900	(6,496)	461,945	461,945	(382,955)	-45%
Net Revenues (Expenditures)	(1,942,314)	0	(3,667,273)	(448,000)	(448,000)	(448,000)	-100%
Additional Funding Support							
1100 General Fund	244,519	0	149,337	448,000	448,000	448,000	100%
3005 Tax Resources Fund-Current	1,851,858	0	2,973,727	0	0	0	0%
3015 Current-Unsecured-Regular	681,991	0	487,204	0	0	0	0%
3017 Current-Secured-Regular	(736,477)	0	(585,246)	0	0	0	0%
3018 Overage Fund	88	0	(58)	0	0	0	0%
3025 Subdivision Tax Bond Trust	106,531	0	18,221	0	0	0	0%
3040 County Redempt Taxes-State Fee	69	0	(157)	0	0	0	0%
3070 Property Tax Reduction Fund	(4,697)	0	(2,415)	0	0	0	0%
3107 Mobile Home/Bulk Trans Deposit	(28,339)	0	44,803	0	0	0	0%
3108 Property Tax Suspense Fund	(167,416)	0	(128,670)	0	0	0	0%
3111 Unsecured Taxes-Suspense Fund	(3,723)	0	(431)	0	0	0	0%
3115 Disability Access SB1186	(11,136)	0	(11,207)	0	0	0	0%
3140 Redwood National Park In Lieu	(71,545)	0	1,114,916	0	0	0	0%
3142 Natl Wildlife Refuge in Lieu	0	0	(1,116,568)	0	0	0	0%
3165/6 Unitary Property \$1 Fund/Voted Debt	0	0	(115)	0	0	0	0%
3171 SB813-Supplemental Roll-Securd	24,176	0	126,200	0	0	0	0%
3176 Unsecured Property-\$1.00 Fund	0	0	27,329	0	0	0	0%
3178/9 Prior Collections-Secured/Unsec Tx	141,767	0	27,940	0	0	0	0%
3468 Debt Service Fund	39	0	14	0	0	0	0%
3560 Interest-Time Deposit Trust	(12,209)	0	(8,334,952)	0	0	0	0%
3680 Delinquent Tax Sales Trust	0	0	(400)	0	0	0	0%
3810 Humb Co Public Prop Leasing Tr	0	0	(275)	0	0	0	0%
4230 City of Fortuna Investment	(73,182)	0	8,878,076	0	0	0	0%
Total Additional Funding Support	1,942,314	0	3,667,273	448,000	448,000	448,000	100%
Staffing Positions							
Allocated Positions	12.00	11.00	10.00	9.00	9.00	(2.00)	-18%

TOTAL REVENUES

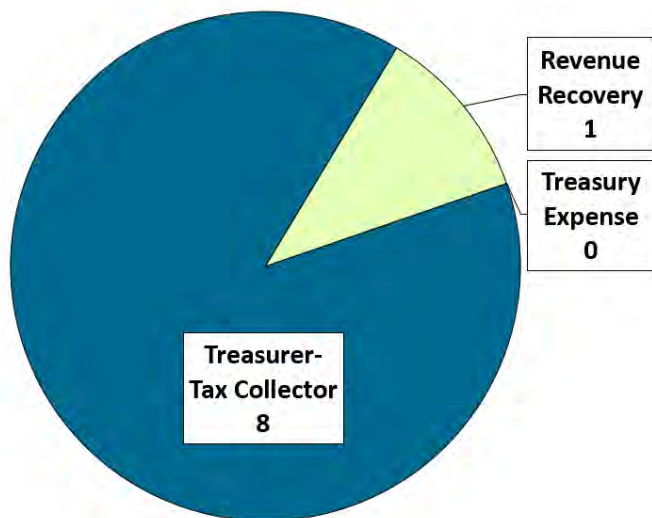


TOTAL EXPENDITURES

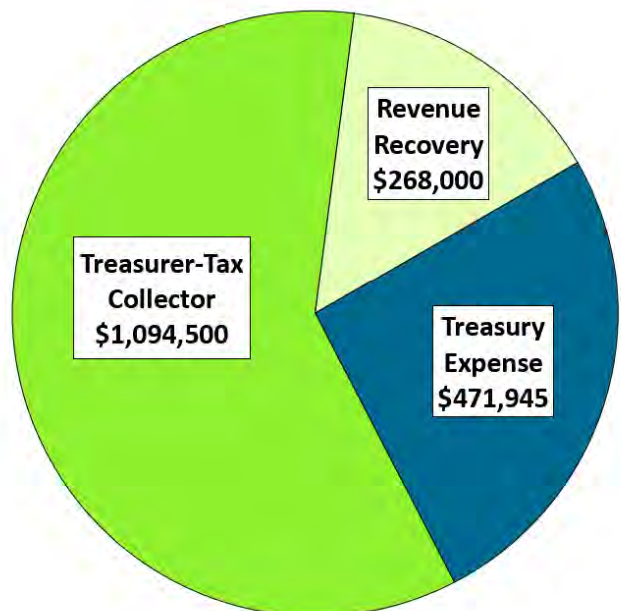


\$1.83M

PERMANENT POSITIONS



EXPENDITURES



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Revenues	10,110	10,000	10,000	10,000	10,000	0	0%
Total Revenues	10,110	10,000	10,000	10,000	10,000	0	0%
Expenditures							
Salaries & Employee Benefits	209,225	225,000	164,708	275,000	275,000	50,000	22%
Services and Supplies	168,180	181,900	140,746	196,800	196,800	14,900	8%
Other Charges	298	0	292	145	145	145	100%
Total Expenditures	377,703	406,900	305,746	471,945	471,945	65,045	16%
Other Financing Sources (Uses)							
Other Financing Sources	357,248	396,900	295,696	461,945	461,945	65,045	16%
Total Other Financing Sources (Uses)	357,248	396,900	295,696	461,945	461,945	65,045	16%
Net Revenues (Expenditures)	(10,345)	0	(50)	0	0	0	0%
Additional Funding Support							
1100 General Fund	10,345	0	50	0	0	0	0%
Total Additional Funding Support	10,345	0	50	0	0	0	0%
Staffing Positions							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

Significant Changes

- The proposed revenue budget for the Other Financing Sources category has increased due to cross training staff on Treasury operations. Government Code 27013 allows interest from the county investment portfolio to be transferred to cover salary costs for Treasury staff.
- The proposed expenditure budget for Salaries & Employee Benefits has increased due to cross training staff on Treasury operations. Government Code 27013 allows interest from the county investment portfolio to be transferred to cover salary costs for Treasury staff.



Additional Funding Requests

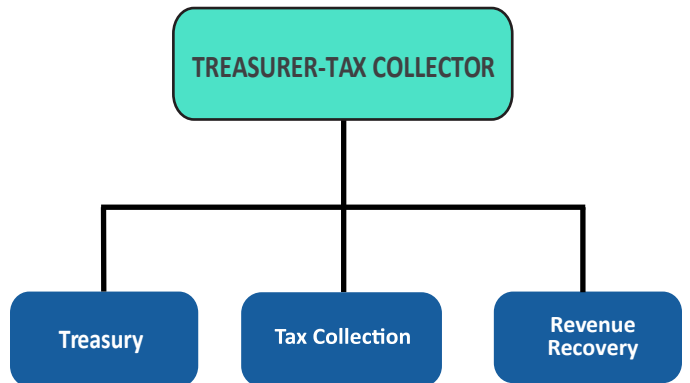
Treasury Expense has submitted no additional funding requests.

Personnel

There are no personnel changes.

Board Adopted

The Board adopted this budget as recommended.



	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Taxes	165,070	234,380	298,312	237,500	237,500	3,120	1%
Licenses and Permits	84,643	75,000	86,105	78,000	78,000	3,000	4%
Charges for Current Services	299,196	277,086	314,946	281,000	281,000	3,914	1%
Other Revenues	44,359	30,000	37,130	35,000	35,000	5,000	17%
Total Revenues	593,268	616,466	736,493	631,500	631,500	15,034	2%
Expenditures							
Salaries & Employee Benefits	538,613	674,310	445,257	708,957	708,957	34,647	5%
Services and Supplies	158,347	246,478	219,151	210,672	210,672	(35,806)	-15%
Other Charges	149,053	158,678	158,678	174,871	174,871	16,193	10%
Total Expenditures	846,013	1,079,466	823,086	1,094,500	1,094,500	15,034	1%
Other Financing Sources (Uses)							
General Fund Contribution	0	463,000	0	0	0	(463,000)	-100%
Total Other Financing Sources (Uses)	0	463,000	0	0	0	(463,000)	-100%
Net Revenues (Expenditures)	(252,745)	0	(86,593)	(463,000)	(463,000)	(463,000)	-100%
Additional Funding Support							
1100 General Fund	252,745	0	86,593	463,000	463,000	463,000	100%
Total Additional Funding Support	252,745	0	86,593	463,000	463,000	463,000	100%
Staffing Positions							
Allocated Positions	9.00	8.00	8.00	8.00	8.00	0.00	0%

Significant Changes

- The proposed expenditure budget for Services and Supplies has decreased due to reduced office expense.
- The proposed General Fund Contribution decreased due to changes in local accounting practices. General Fund Contributions are now reflected as “Additional Funding Support.”

Board Adopted

The Board adopted this budget as recommended.

Additional Funding Requests

Treasurer-Tax Collector has submitted no additional funding requests.

Personnel

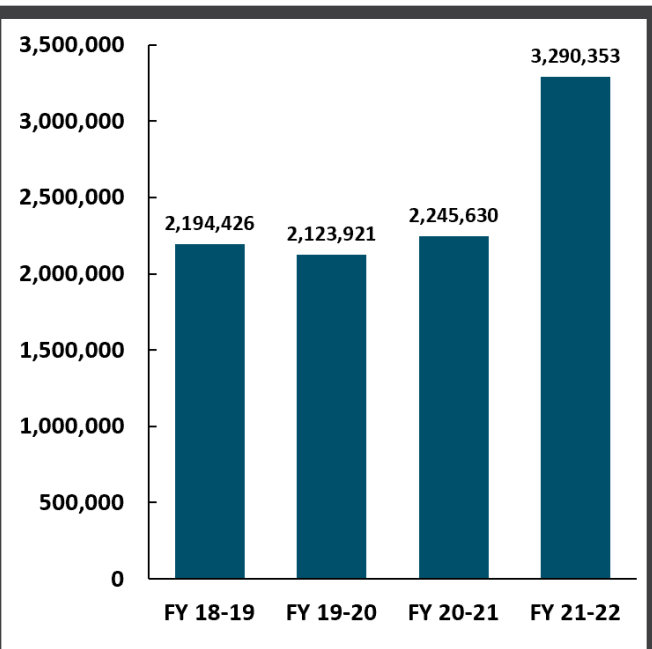
A decrease of 1.0 FTE is proposed as follows:

Deallocate

1.0 Sr. Treasury & Tax Assistant

Allocate

1.0 Revenue Recovery Officer I/II



Transient Occupancy Tax (TOT) is a valuable revenue source for the General Fund. Accurate collections and reporting for the Board, various departments, stakeholders and the public are an important function within the department.

	Estimated 2021-22 Actual	2022-23 Adopted	Estimated 2022-23 Actual	2023-24 Proposed	2023-24 Adopted	Increase (Decrease)	% Change
Revenues							
Other Governmental Agencies	13,232	7,000	16,518	8,000	8,000	1,000	14%
Charges for Current Services	460,490	436,000	286,387	275,000	275,000	(161,000)	-37%
Total Revenues	473,722	443,000	302,905	283,000	283,000	(160,000)	-36%
Expenditures							
Salaries & Employee Benefits	244,503	238,811	211,805	103,270	103,270	(135,541)	-57%
Services and Supplies	167,674	157,100	116,869	118,182	118,182	(38,918)	-25%
Other Charges	21,097	32,089	36,925	46,548	46,548	14,459	45%
Total Expenditures	433,274	428,000	365,599	268,000	268,000	(160,000)	-37%
Other Financing Sources (Uses)							
General Fund Contribution	0	(15,000)	0	0	0	15,000	-100%
Other Financing Uses	(21,877)	0	0	0	0	0	0%
Total Other Financing Sources (Uses)	(21,877)	(15,000)	0	0	0	15,000	-100%
Net Revenues (Expenditures)	18,571	0	(62,694)	15,000	15,000	15,000	100%
Additional Funding Support							
1100 General Fund	(18,571)	0	62,694	(15,000)	(15,000)	(15,000)	-100%
Total Additional Funding Support	(18,571)	0	62,694	(15,000)	(15,000)	(15,000)	-100%
Staffing Positions							
Allocated Positions	3.00	3.00	1.00	1.00	1.00	(2.00)	-67%

Significant Changes

- The proposed revenue budget for the Charges for Current Services category has decreased as AB1869 and AB177 eliminated the ability for Revenue Recovery to collect on a variety of fees related to court fines and payment plans. The courts stopped referring misdemeanors for collections in October 2019, which has had a large impact on revenue collections.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased due to deallocating 2.0 FTE.
- The proposed expenditure budget for Services and Supplies category has decreased due to Revenue Recovery combining offices with the Treasurer-Tax Collector, and reducing expenditures to offset declining revenue collections.

Personnel

A decrease of 2.0 FTE is proposed as follows:

Deallocate

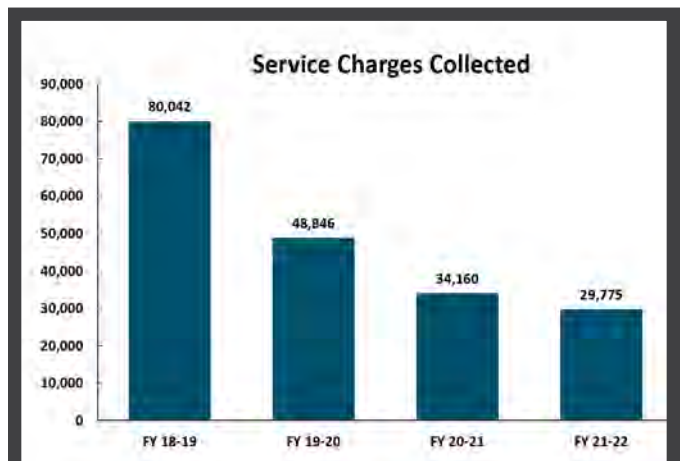
- 1.0 Program Coordinator
- 1.0 Revenue Recovery Officer I/II

Additional Funding Requests

Revenue Recovery has submitted no additional funding requests.

Board Adopted

The Board adopted this budget as recommended.



The service charge for payment plans 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.