

# FY 2024-25 PROPOSED BUDGET

Assessor

Auditor-Controller

Board of Supervisors

Clerk-Recorder

County Administrative Office

County Counsel

Human Resources

Measure Z

Other Funds

Treasurer-Tax Collector

**SECTION B:  
Governance**





# ASSESSOR Departmental Summary

**Howard LaHaie, Assessor**

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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 State Board of Equalization.

## 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 location of all taxable property in the county and identification of ownership, establishment of a taxable value for all property subject to local assessment, production of annual and supplemental assessment rolls, application of all legal exemptions, maintenance and updating of Assessor’s records and maps and performance of business property audits to ensure compliance and equalization of business property assessments.

The Assessor’s Office includes the following budget unit:

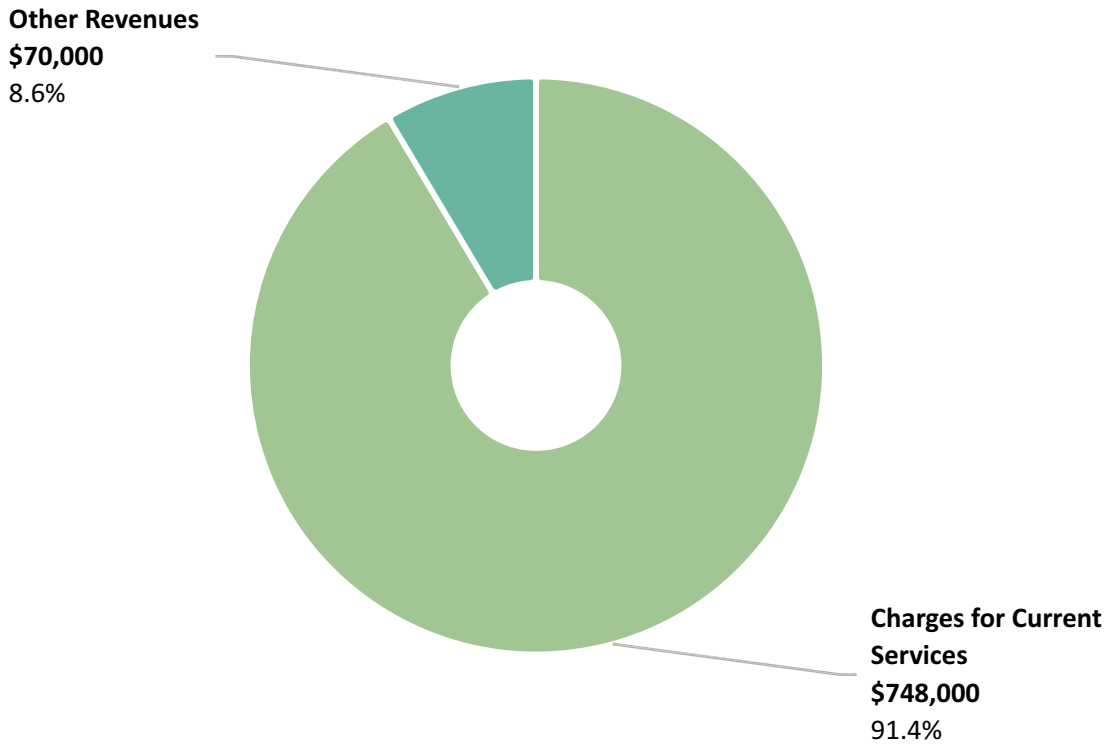
- 1100113 Assessor’s Office

This program supports the Board of Supervisors’ Strategic Plan by supporting a well-trained workforce and expanding county infrastructure resilience.

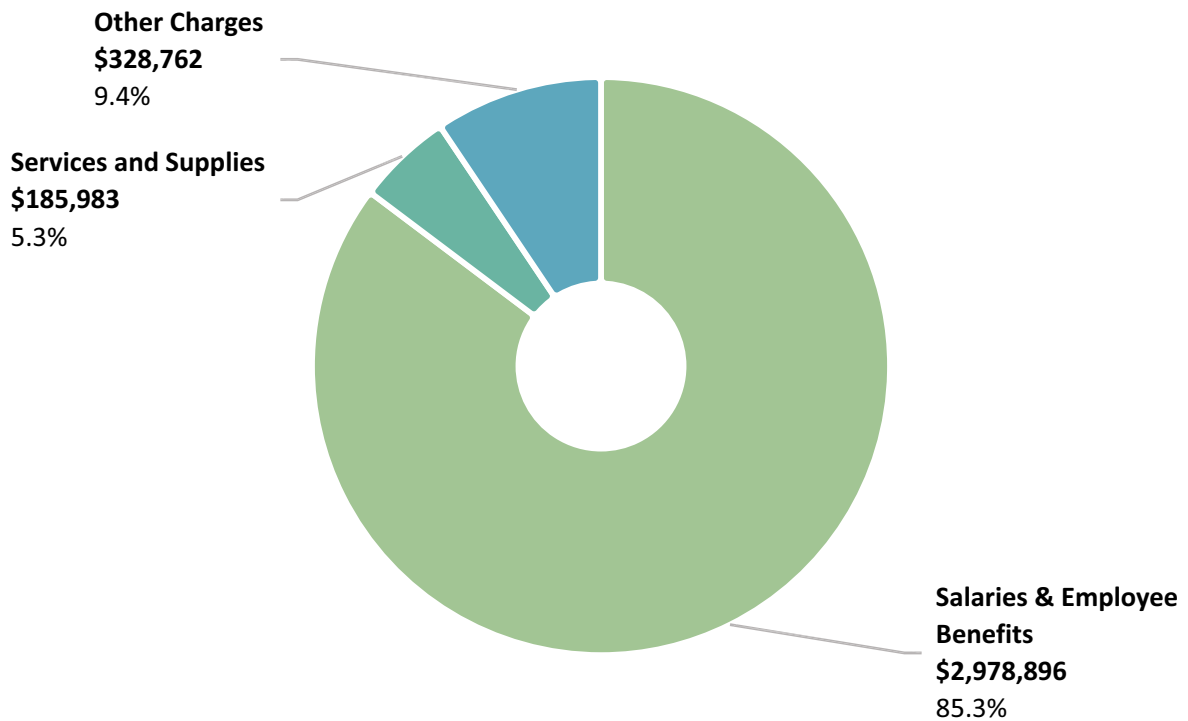
Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$3,493,641
Revenues + Other Financing Sources	\$818,000
General Fund Contribution	\$2,675,641
Personnel	27.0
% General Fund Contribution	77%

# Assessor

## Total Revenues



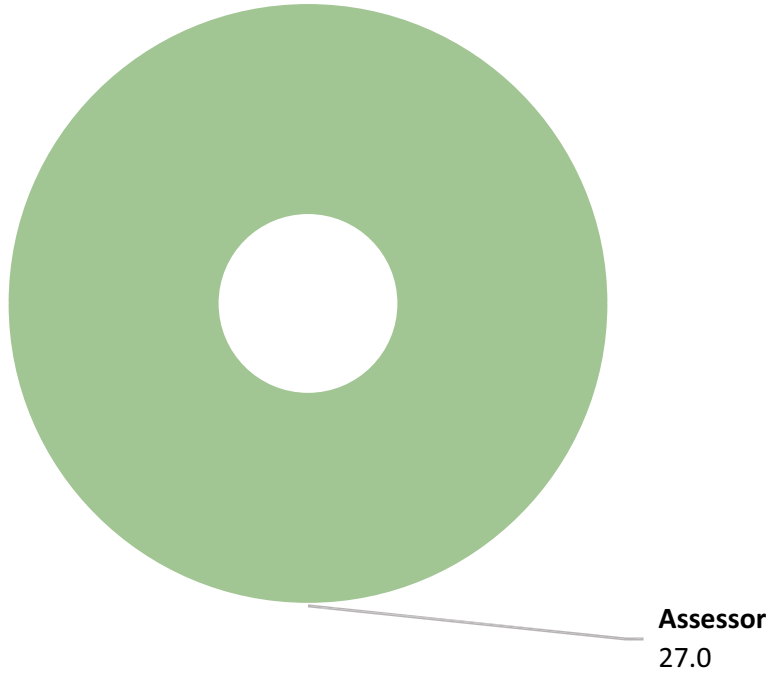
## Total Expenditures



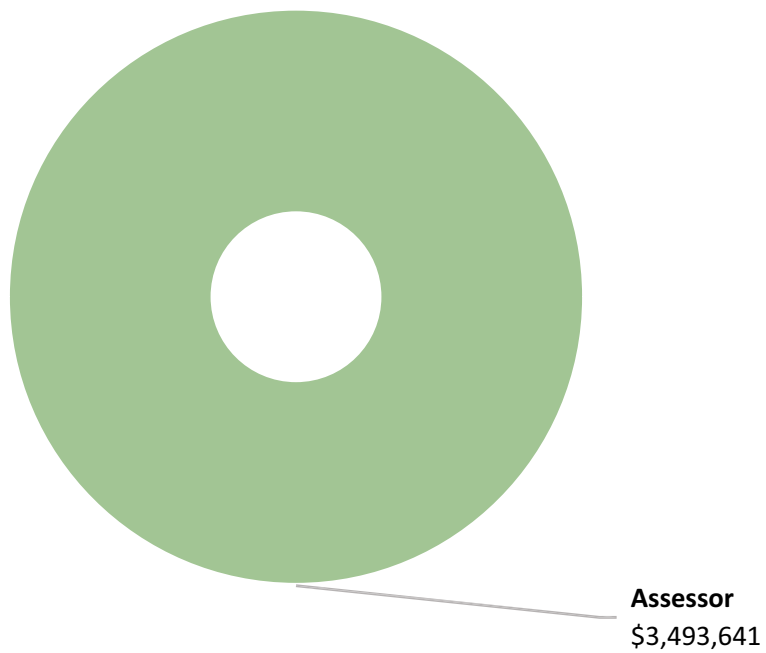
# Assessor

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## Permanent Positions by Program Area



## Expenditures by Program Area



# Assessor

## FY 2024-25 Proposed Budget Table

1100113

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Charges for Current Services	692,805	678,150	678,150	748,000	748,000	69,850	10%
Other Revenues	64,802	50,000	50,000	70,000	70,000	20,000	40%
<b>Total Revenue</b>	<b>757,607</b>	<b>728,150</b>	<b>728,150</b>	<b>818,000</b>	<b>818,000</b>	<b>89,850</b>	<b>12%</b>
<b>Expense</b>							
Salaries & Employee Benefits	2,782,157	2,937,017	2,892,017	2,978,896	2,978,896	41,879	1%
Services and Supplies	123,284	128,419	173,419	185,983	185,983	57,564	45%
Other Charges	263,095	317,207	317,207	328,762	328,762	11,555	4%
<b>Total Expense</b>	<b>3,168,535</b>	<b>3,382,643</b>	<b>3,382,643</b>	<b>3,493,641</b>	<b>3,493,641</b>	<b>110,998</b>	<b>3%</b>
<b>Net Revenues (Expenditures)</b>	<b>2,410,928</b>	<b>2,654,493</b>	<b>2,654,493</b>	<b>2,675,641</b>	<b>2,675,641</b>	<b>21,148</b>	<b>1%</b>
<b>Additional Funding Support</b>							
1100 General Fund	2,410,928	2,654,493	2,654,493	2,675,641	2,675,641	21,148	1%
<b>Total Additional Funding Support</b>	<b>2,410,928</b>	<b>2,654,493</b>	<b>2,654,493</b>	<b>2,675,641</b>	<b>2,675,641</b>	<b>21,148</b>	<b>1%</b>
<b>Staffing Positions</b>							
Allocated Positions	31.00	29.00	29.00	27.00	27.00	(2.00)	(7%)

### Significant Changes

- The proposed revenue budget for Charges for Current Services has increased due to anticipated changes in property tax administration fee activity.
- The proposed revenue budget for Other Revenues has increased due to trends in prior year document sales revenues.
- The proposed expenditure budget for Services and Supplies has increased due to software maintenance fees for JustAppraise, a new software implemented in FY 2023-24 to improve the recording of deeds.

### Additional Funding Requests

Assessor submitted one additional funding request totaling \$62,000.

	Requested	Proposed
1. \$62,000 for computer software maintenance costs.	62,000	62,000

### Personnel

A decrease of 2.0 FTE is proposed. The proposed change is as follows:

#### Deallocate

- (1.0) FTE Assessment Technician I/II
- (1.0) FTE Property Transfer Assistant

# Assessor

## Accomplishments

- Utilized artificial intelligence (AI) technology to increase the speed of processing recorded documents to eliminate backlogs in ownership changes and appraisals of property for property tax purposes. (1009)
- Staff attended customer service training to provide excellent service to both the public and other county departments. Supervisors and managers attended training to better improve their supervisory skills and knowledge to promote staff performance and morale. (3001)
- Increased the total property tax roll value from \$16.6 billion in FY 2022-23 to \$17.5 billion in FY 2023-24, an increase of 5.42%. (Core Services/Other)
- Broadened the scope of documents being scanned for electronic record retention and streamlined the annual filings of business property statements and exemption forms. (Core Services/Other)
- Provided annual Value Notices online so that they are easier for taxpayers to view, providing improved customer service, decreasing staff time responding to inquiries and reducing postage costs. (Core Services/Other)

## Goals

- Enhance efficiency and productivity by implementing new technology, policies and procedures including participating in multi- departmental groups, such as Connect 4, to facilitate communication and cooperation between departments. (Core Services/Other)
- Discover, value and enroll all assessable property in Humboldt County in a timely manner in accordance with the California Constitution, statutes and rules of the State of California. (Core Services/Other)
- Generate complete, equitable and accurate annual and supplemental assessments. (Core Services/Other)
- Ensure that the public is treated fairly in property valuations. (Core Services/Other)
- Maintain a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities, including WebEx and self-study courses. (3001)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Recorded Deeds and Changes in Ownership</b>					
Processed recorded deeds and changes in ownership due to death of property owner. * FY 2023-24 data not available.	7,616	7,423	7,325	7,582	0
<b>Assessments</b>					
Total secured and unsecured assessments.	84,303	84,403	84,600	83,121	83,166



# AUDITOR-CONTROLLER

## Departmental Summary

**Cheryl Dillingham, Auditor-Controller**

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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.

### Program Discussion

The Auditor-Controller is the chief accounting officer for the County of Humboldt. The department's duties are 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 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. These 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 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 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 Auditor-Controller includes the following budget unit:

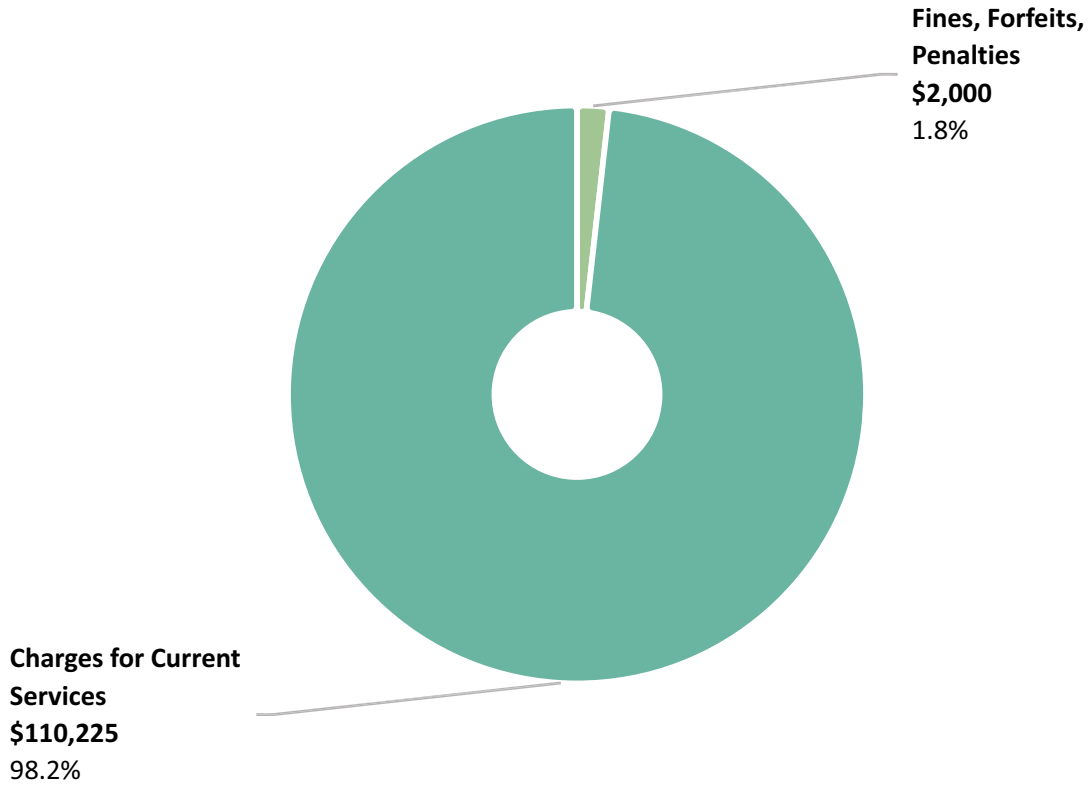
- 1100111 Auditor-Controller

This program supports the Board of Supervisors' Strategic Plan by promoting strong economic resiliency and growth, celebrating successes and fostering community pride, supporting a well-trained workforce and investing in county facilities.

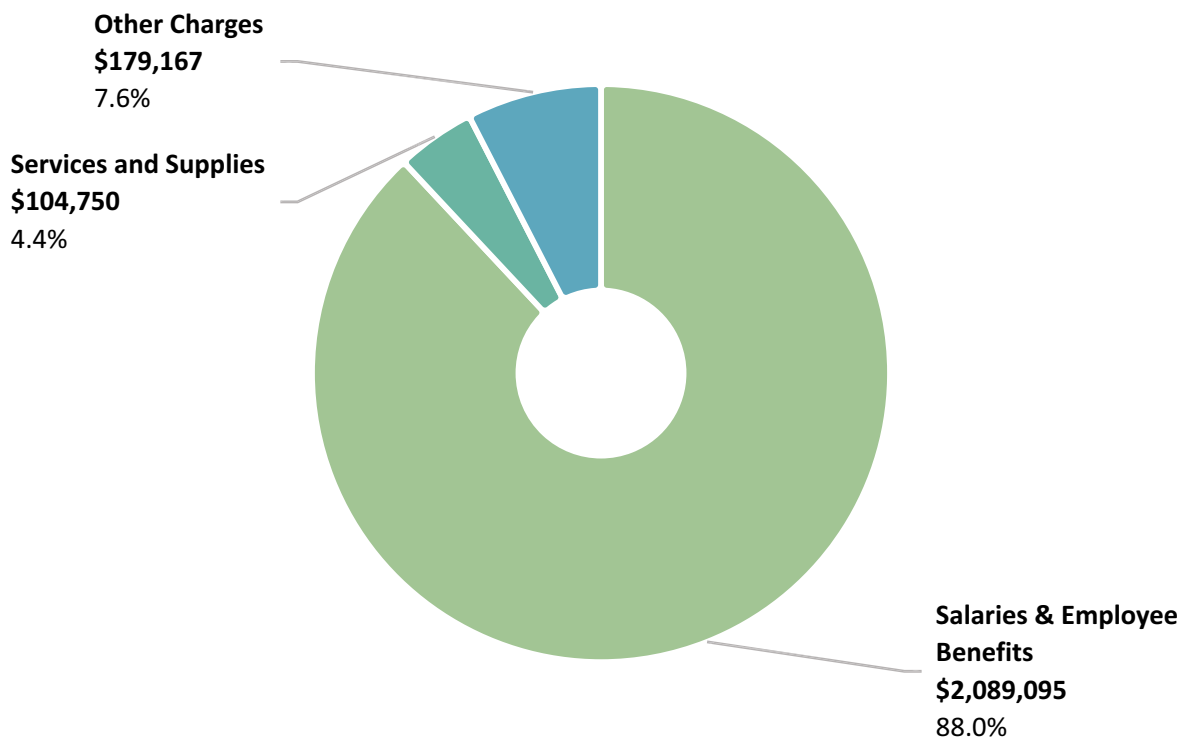
Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$2,373,012
Revenues + Other Financing Sources	\$112,225
General Fund Contribution	\$2,260,787
Personnel	19.0
% General Fund Contribution	95%

# Auditor-Controller

## Total Revenues



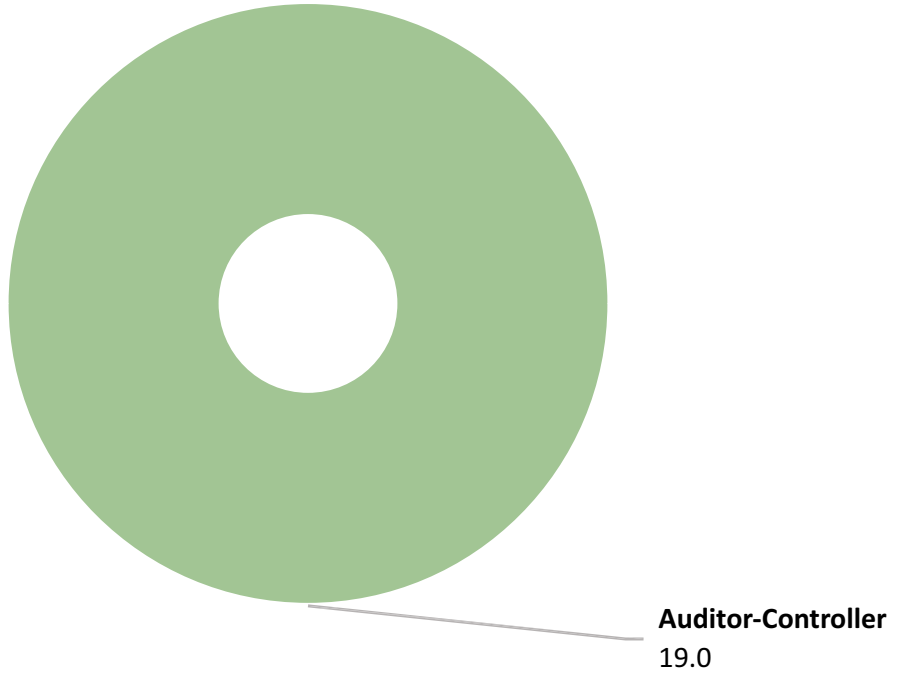
## Total Expenditures



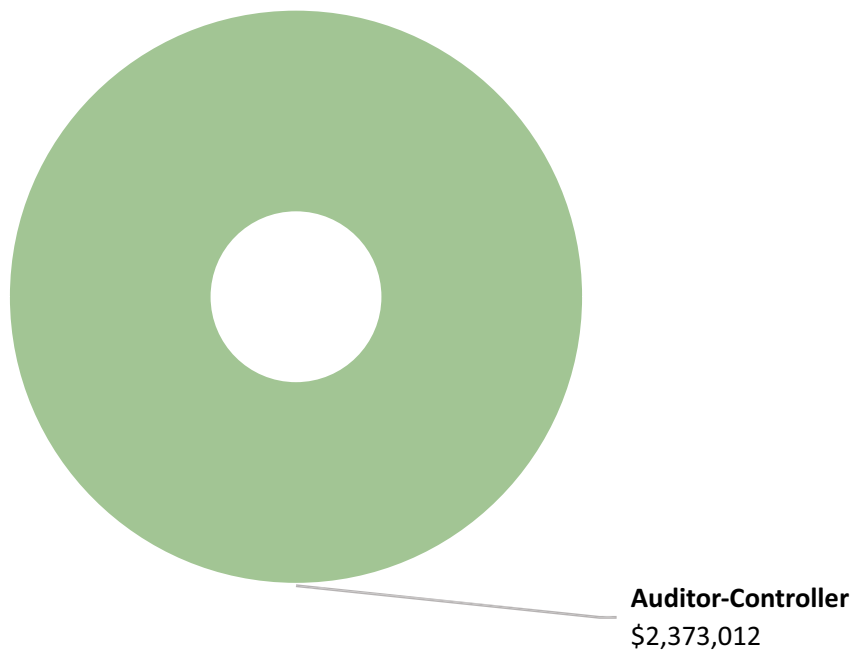
# Auditor-Controller

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## Permanent Positions by Program Area



## Expenditures by Program Area



# Auditor-Controller

## FY 2024-25 Proposed Budget Table

1100111

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Fines, Forfeits, Penalties	3,770	2,000	3,600	2,000	2,000	0	0%
Charges for Current Services	105,695	100,225	91,482	110,225	110,225	10,000	10%
Other Revenues	25	0	0	0	0	0	0%
Other Fund Revenue	0	690,000	700,000	0	0	(690,000)	(100%)
<b>Total Revenue</b>	<b>109,490</b>	<b>792,225</b>	<b>795,082</b>	<b>112,225</b>	<b>112,225</b>	<b>(680,000)</b>	<b>(86%)</b>
<b>Transfer In</b>							
Other Financing Sources	141	0	0	0	0	0	0%
<b>Total Transfer In</b>	<b>141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	1,689,986	2,114,349	1,821,733	2,089,095	2,089,095	(25,254)	(1%)
Services and Supplies	574,600	95,750	110,005	104,750	104,750	9,000	9%
Other Charges	119,842	147,396	147,397	179,167	179,167	31,771	22%
Fixed Assets	36,732	690,000	833,422	0	0	(690,000)	(100%)
Other Financing Uses	0	0	133,422	0	0	0	0%
<b>Total Expense</b>	<b>2,421,160</b>	<b>3,047,495</b>	<b>3,045,979</b>	<b>2,373,012</b>	<b>2,373,012</b>	<b>(674,483)</b>	<b>(22%)</b>
<b>Net Revenues (Expenditures)</b>	<b>2,311,529</b>	<b>2,255,270</b>	<b>2,250,897</b>	<b>2,260,787</b>	<b>2,260,787</b>	<b>5,517</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1100 General Fund	2,311,529	2,255,270	2,250,897	2,260,787	2,260,787	5,517	0%
<b>Total Additional Funding Support</b>	<b>2,311,529</b>	<b>2,255,270</b>	<b>2,250,897</b>	<b>2,260,787</b>	<b>2,260,787</b>	<b>5,517</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	19.00	19.00	19.00	19.00	19.00	0.00	0%

### Significant Changes

- The proposed revenue budget for Other Fund Revenues has decreased due to completion of the office remodel project.
- The proposed expenditure budget for Other Charges has increased due to allocated central services charges.
- The proposed expenditure budget for Fixed Assets has decreased due to completion of the office remodel project.

### Additional Funding Requests

Auditor-Controller submitted one additional funding request totaling \$114,460.

	Requested	Proposed
1. \$114,460 for one-time funding to retain existing staffing levels.	114,460	114,460

# Auditor-Controller

## Personnel

There are no net changes to personnel, however, 1.0 FTE Senior Accountant/Auditor was vacated as part of the Voluntary Separation Incentive Program (VSIP) in FY 2023-24 and will not be filled in FY 2024-25.

## Accomplishments

- Reduced the backlog of property tax roll corrections. (Core Services/Other)
- Developed procedures to improve monthly and year-end reconciliation and closing process and accomplished the goal of closing within 45 days of the end of the month. (2001)
- Completed the FY 2020-21 and FY 2021-22 audits and the FY 2022-23 State Controller’s Financial Transactions Report. (2005)
- Implemented online cash receipting at the departmental level and reduced the number of days for receipts to be posted to the financial system. (3001)
- Improved capital project reporting and tracking. (3002)

## Goals

- Increase communication and outreach to departments and special districts and explore opportunities for centralized and expanded accounting services. (Core Services/Other)
- Complete all mandated audits and reporting by required deadlines. (1009)
- Continue to reduce the number of county funds in conformance with Governmental Accounting Standards Board requirements. (2005)
- Continue to improve the use of the county’s financial software through additional training of staff, better management of reporting and expanded implementation of existing features. (3001)
- Establish a centralized online system of instructional guides for all tasks in the office. (3003)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Months Until Close of Fiscal Year</b>					
Indicates timeliness of financial accounting. *FY 2023-24 data represent year-end estimates.	28	21	12	6	4
<b>General Ledger Transactions</b>					
Indicator of workload and financial transactions posted to the General Ledger. *FY 2023-24 data represent year-end estimates.	472,692	494,274	495,018	459,525	465,000



# BOARD OF SUPERVISORS

## Departmental Summary

**Rex Bohn, Chair**

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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.

Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$1,947,089
Revenues + Other Financing Sources	\$100
General Fund Contribution	\$1,946,989
Personnel	9.0
% General Fund Contribution	100%

### Program Discussion

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 measurers for economic development, administration, health and human services, infrastructure and public safety.

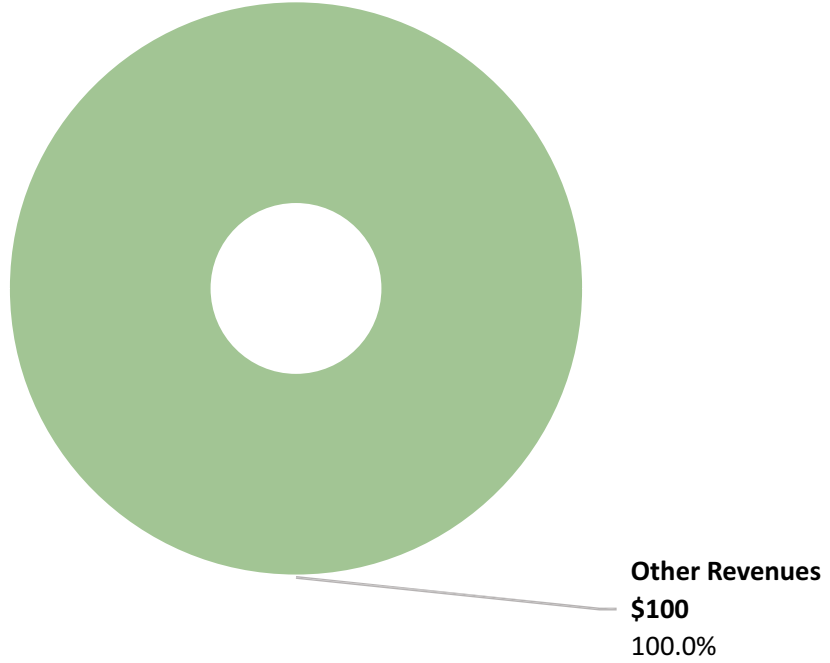
The Board of Supervisors' department includes the following budget unit:

- 1100101 Board of Supervisors

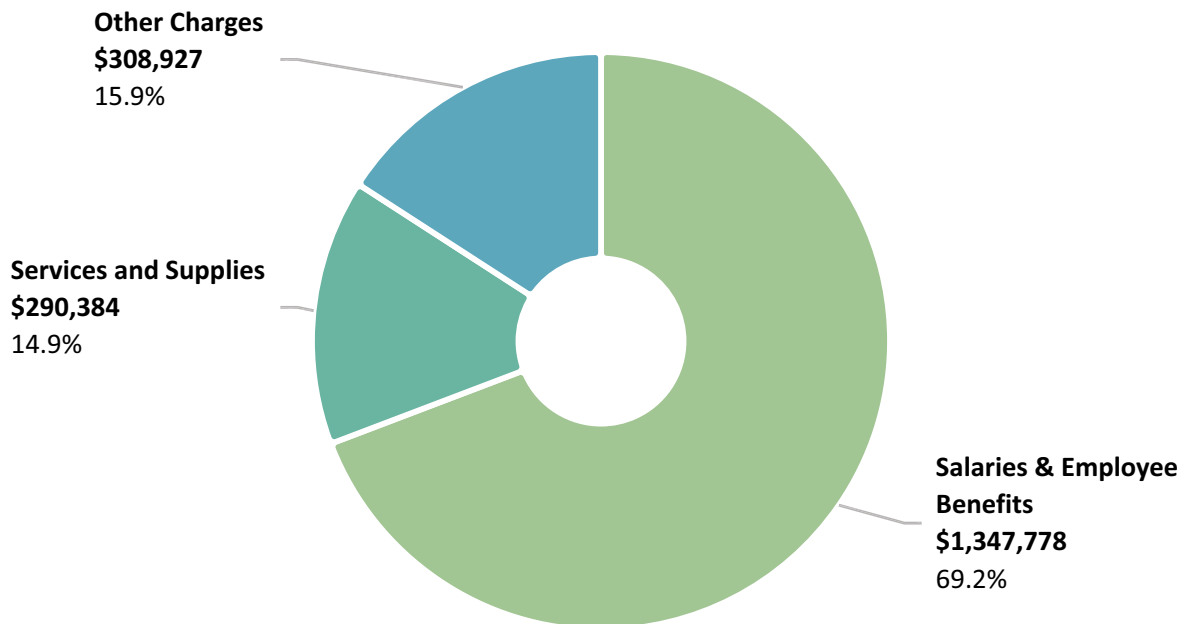
This program supports the Board of Supervisors' Strategic Plan by expanding county infrastructure resilience and supporting a well-trained workforce.

# Board of Supervisors

## Total Revenues



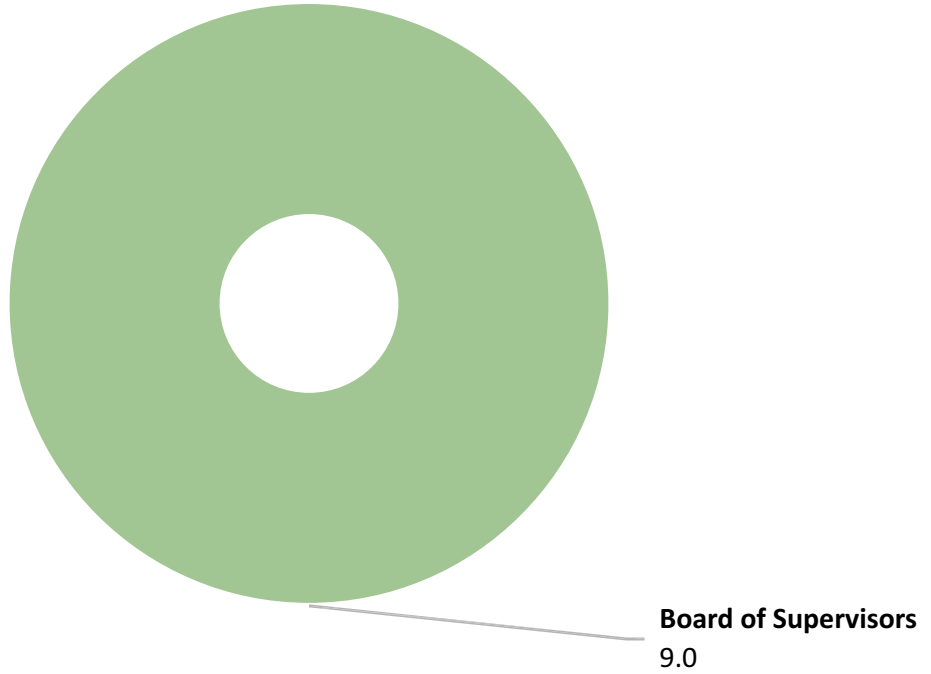
## Total Expenditures



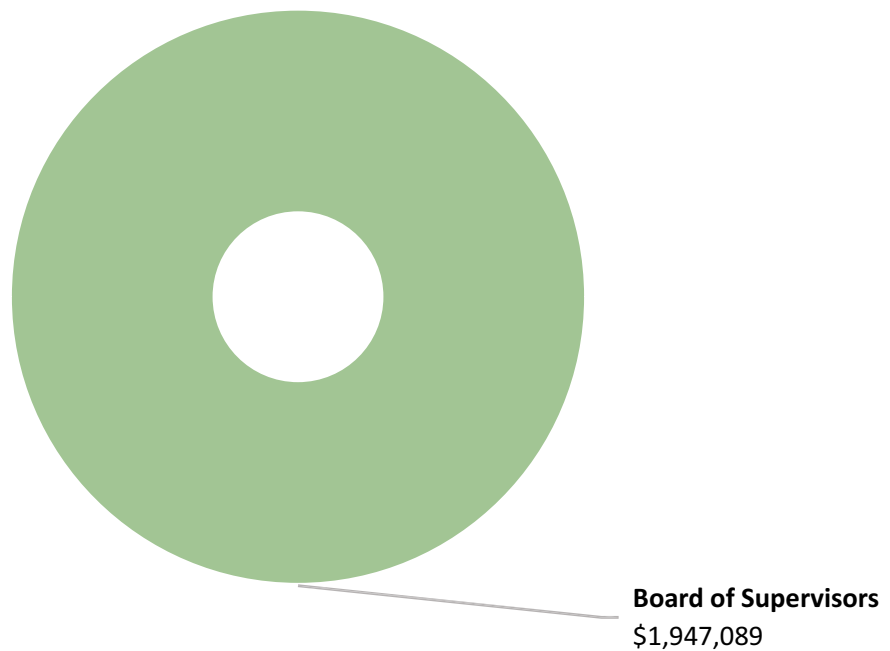
# Board of Supervisors

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## Permanent Positions by Program Area



## Expenditures by Program Area



# Board of Supervisors

## FY 2024-25 Proposed Budget Table

1100101

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Charges for Current Services	117	0	0	0	0	0	0%
Other Revenues	678	100	100	100	100	0	0%
<b>Total Revenue</b>	<b>795</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	1,326,914	1,309,934	1,309,934	1,347,778	1,347,778	37,844	3%
Services and Supplies	366,764	353,117	353,117	353,117	290,384	(62,733)	(18%)
Other Charges	109,707	306,811	306,811	308,927	308,927	2,116	1%
Other Financing Uses	1,446	0	0	0	0	0	0%
<b>Total Expense</b>	<b>1,804,831</b>	<b>1,969,862</b>	<b>1,969,862</b>	<b>2,009,822</b>	<b>1,947,089</b>	<b>(22,773)</b>	<b>(1%)</b>
<b>Net Revenues (Expenditures)</b>	<b>1,804,036</b>	<b>1,969,762</b>	<b>1,969,762</b>	<b>2,009,722</b>	<b>1,946,989</b>	<b>(22,773)</b>	<b>(1%)</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,804,036	1,969,762	1,969,762	2,009,722	1,946,989	(22,773)	(1%)
<b>Total Additional Funding Support</b>	<b>1,804,036</b>	<b>1,969,762</b>	<b>1,969,762</b>	<b>2,009,722</b>	<b>1,946,989</b>	<b>(22,773)</b>	<b>(1%)</b>
<b>Staffing Positions</b>							
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 reduction in travel and training for Board members and staff.

### Additional Funding Requests

Board of Supervisors submitted two additional funding requests totaling \$126,177.

	Requested	Proposed
1. \$63,444 for professional services for mandated audits of the county financial records, Access Humboldt's costs for video recording/streaming of all Board of Supervisors regular and special meetings and excess security costs for meetings that occur outside regular courthouse business hours.	63,444	63,444
2. \$62,733 for transportation and travel expenses to allow Board members to advocate on behalf of the county at the state and federal levels. Specifically, this is for travel for nine members to attend the Annual California State Association of Counties conference for the Board and the Clerk of the Board staff, the Clerk of the Board mandatory New Law training in December and other trainings as needed, Assessment Appeals Board members travel and mileage and overage in reimbursements for Board members that exceed their \$10,500 allotted travel budgets.	62,733	0

# Board of Supervisors

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## Personnel

There are no personnel changes, however, the Clerk of the Board staffing positions were reclassified or retitled during FY 2023-24. The Administrative Support Manager of the Board of Supervisors/Clerk of the Board was retitled to Board Services Manager/Clerk of the Board. The Administrative Assistant/Deputy Clerk of the Board I/II/III was retitled to Board Services Specialist I/II. A new classification of Senior Board Services Specialist was created.

## Accomplishments

- Adopted a new Strategic Plan for 2024-28. (Core Services/Other)
- Provided Board of Supervisors personnel with professional development opportunities in leadership and team building through California Clerk of the Board of Supervisors Association (CCBSA) and the Master Clerks Academy. (3001)
- Managed, coordinated and implemented hybrid Board meetings to include in-person attendance, teleconferencing and call-in options. (3001)

## Goals

- Continue to provide prudent fiscal management of funding allocations and resources. (1009)
- Establish and direct the implementation of policies consistent with public needs and the requirements of state and federal laws. (3001)



# CLERK-RECORDER/REGISTRAR

## Departmental Summary

**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 encourages all qualified citizens to register and vote and works to administer fair, accurate, lawful and transparent elections.

Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$4,286,143
Revenues + Other Financing Sources	\$2,713,427
General Fund Contribution	\$1,572,716
Personnel	17.0
% General Fund Contribution	37%

### Program Discussion

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

- 1100140 Elections
- 1100271 Clerk-Recorder
- 1310267 Record Conversion

This program supports the Board of Supervisors' Strategic Plan Core Services.

### FY 2024-25 Proposed Budget Table

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	732,169	750,000	719,808	752,200	752,200	2,200	0%
Licenses and Permits	61,618	64,000	62,272	62,000	62,000	(2,000)	(3%)
Use of Money and Property	0	8,400	12,000	9,000	9,000	600	7%
Other Governmental Agencies	65,892	0	182,723	0	0	0	0%
Charges for Current Services	704,390	789,000	1,355,652	1,480,827	1,480,827	691,827	88%
Other Revenues	0	306,675	199,675	400,000	400,000	93,325	30%
General Fund Contribution	0	0	1,612,679	0	0	0	0%
<b>Total Revenue</b>	<b>1,564,069</b>	<b>1,918,075</b>	<b>4,144,808</b>	<b>2,704,027</b>	<b>2,704,027</b>	<b>785,952</b>	<b>41%</b>
<b>Expense</b>							
Salaries & Employee Benefits	1,566,904	2,028,918	1,667,871	2,153,430	2,006,000	(22,918)	(1%)
Services and Supplies	1,253,065	1,297,543	2,050,697	2,052,550	1,944,924	647,381	50%
Other Charges	245,731	181,893	181,894	312,819	312,819	130,926	72%
Fixed Assets	102,676	0	0	0	0	0	0%
Other Financing Uses	1,958	0	0	0	0	0	0%
<b>Total Expense</b>	<b>3,170,334</b>	<b>3,508,354</b>	<b>3,900,462</b>	<b>4,518,799</b>	<b>4,263,743</b>	<b>755,389</b>	<b>22%</b>

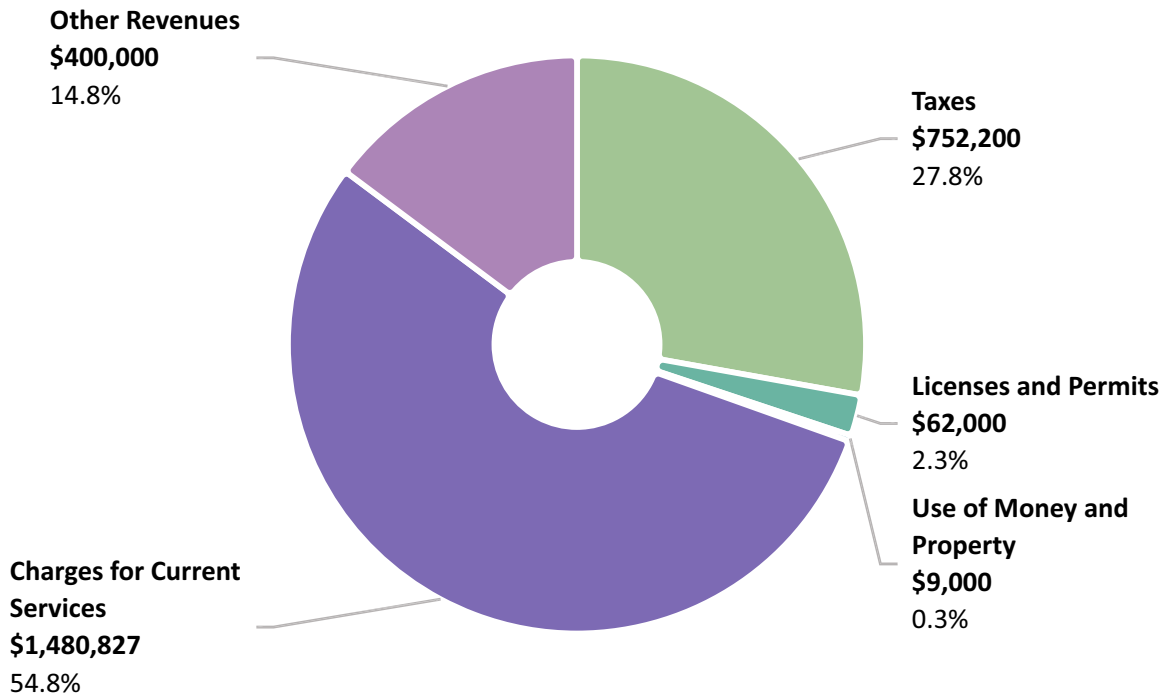
# Clerk-Recorder/Registrar

## FY 2024-25 Proposed Budget Table

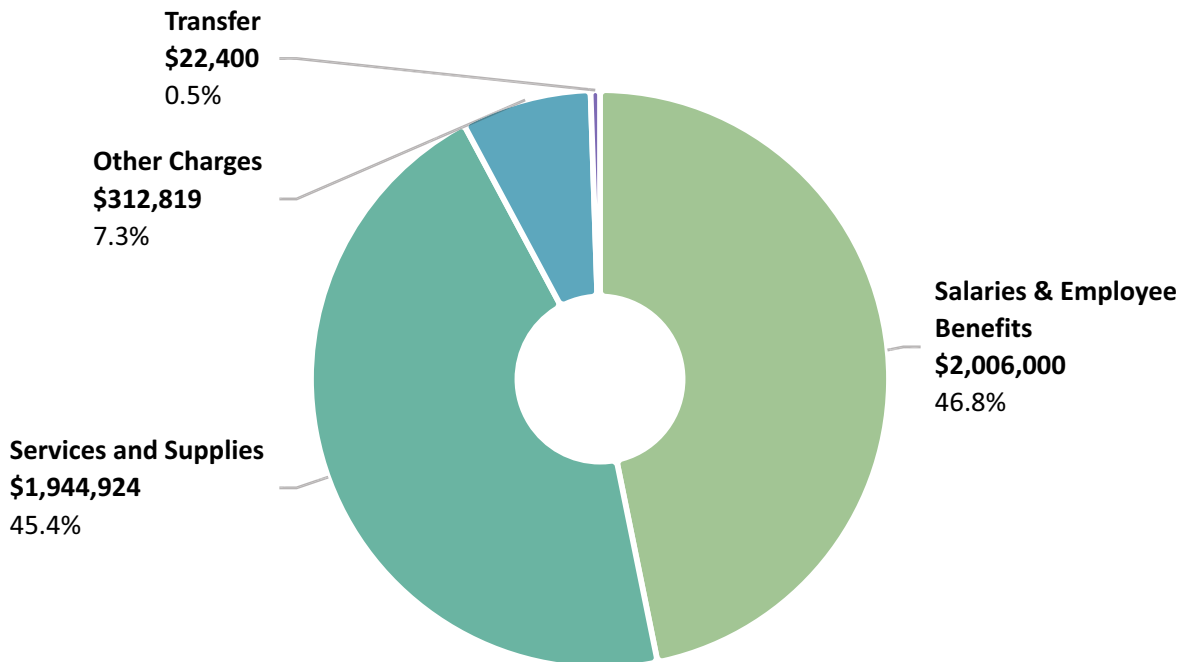
	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Transfer Out</b>							
Transfer	0	22,400	22,690	22,400	22,400	0	0%
<b>Total Transfer Out</b>	<b>0</b>	<b>22,400</b>	<b>22,690</b>	<b>22,400</b>	<b>22,400</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>1,606,264</b>	<b>1,612,679</b>	<b>(221,656)</b>	<b>1,837,172</b>	<b>1,582,116</b>	<b>(30,563)</b>	<b>(2%)</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,641,597	1,612,679	(204,881)	1,827,772	1,572,716	(39,963)	(2%)
1310 Recorder Record Conversion	(35,333)	0	(16,775)	9,400	9,400	9,400	100%
<b>Total Additional Funding Support</b>	<b>1,606,264</b>	<b>1,612,679</b>	<b>(221,656)</b>	<b>1,837,172</b>	<b>1,582,116</b>	<b>(30,563)</b>	<b>(2%)</b>
<b>Staffing Positions</b>							
Allocated Positions	17.00	17.00	17.00	19.00	17.00	0.00	0%

# Clerk-Recorder/Registrar

## Total Revenues

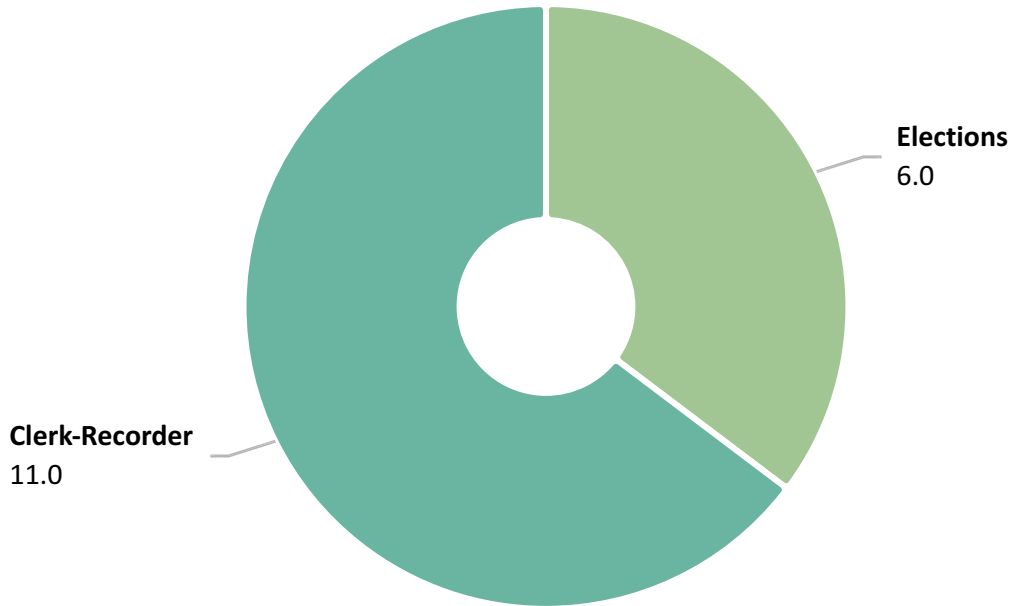


## Total Expenditures

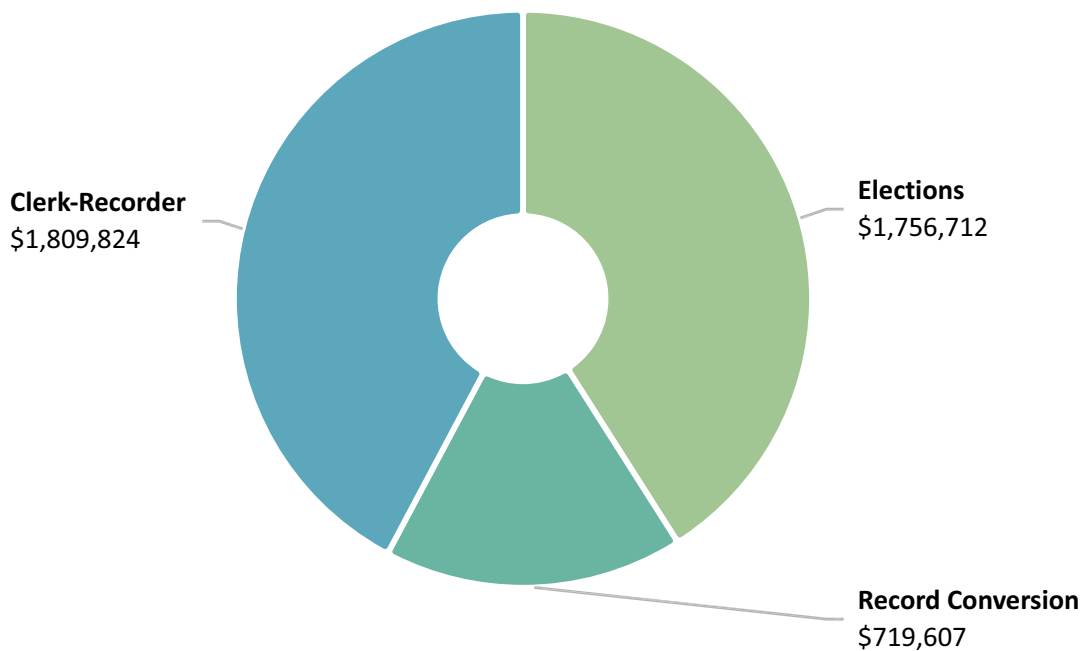


# Clerk-Recorder/Registrar

## Permanent Positions by Program Area



## Expenditures by Program Area



# Clerk-Recorder

## Program Description

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 & Safety Code, the Clerk-Recorder sells copies of these records and certifies their accuracy.

The Clerk-Recorder contributes to the General Fund. In FY 2023-24, the department was unable to make the full General Fund Contribution. In FY 2024-25, for the second year, the Clerk-Recorder will reduce its General Fund Contribution.

## FY 2024-25 Proposed Budget Table

**1100271**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	732,169	750,000	719,808	752,200	752,200	2,200	0%
Licenses and Permits	61,618	64,000	62,272	62,000	62,000	(2,000)	(3%)
Charges for Current Services	588,528	580,000	536,757	604,620	604,620	24,620	4%
Other Revenues	0	306,675	199,675	400,000	400,000	93,325	30%
<b>Total Revenue</b>	<b>1,382,315</b>	<b>1,700,675</b>	<b>1,518,512</b>	<b>1,818,820</b>	<b>1,818,820</b>	<b>118,145</b>	<b>7%</b>
<b>Expense</b>							
Salaries & Employee Benefits	945,947	1,211,355	995,605	1,190,048	1,190,048	(21,307)	(2%)
Services and Supplies	190,656	392,131	423,292	420,472	420,472	28,341	7%
Other Charges	166,512	97,189	97,190	199,304	199,304	102,115	105%
Other Financing Uses	1,380	0	0	0	0	0	0%
<b>Total Expense</b>	<b>1,304,494</b>	<b>1,700,675</b>	<b>1,516,087</b>	<b>1,809,824</b>	<b>1,809,824</b>	<b>109,149</b>	<b>6%</b>
<b>Net Revenues (Expenditures)</b>	<b>(77,821)</b>	<b>0</b>	<b>(2,425)</b>	<b>(8,996)</b>	<b>(8,996)</b>	<b>(8,996)</b>	<b>100%</b>
<b>Additional Funding Support</b>							
1100 General Fund	(77,821)	0	(2,425)	(8,996)	(8,996)	(8,996)	100%
<b>Total Additional Funding Support</b>	<b>(77,821)</b>	<b>0</b>	<b>(2,425)</b>	<b>(8,996)</b>	<b>(8,996)</b>	<b>(8,996)</b>	<b>100%</b>

# Clerk-Recorder/Registrar

## FY 2024-25 Proposed Budget Table

1100271

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Staffing Positions</b>							
Allocated Positions	11.00	11.00	11.00	11.00	11.00	0.00	0%

### Significant Changes

- The proposed revenue budget for Other Revenues has increased due to an anticipated transfer from the Modernization Trust for the Preservation & Modernization Project.
- The proposed expenditure budget for Other Charges has increased due to allocated central services charges.

### Personnel

There are no personnel changes.

### Accomplishments

- Implemented Restrictive Covenant Modification Program that redacts unlawful restriction based on AB1466 Section 12956.2. (1001)
- Completed the preservation, imaging and microfilming of Vital Records. The project included scanning, indexing, rebinding in sleeves, updated book binding and new shelving. (1009)
- Clerk-Recorder staff received new office chairs and stand-up desk units, promoting ergonomics and staff health. (3003)

### Goals

- Continue to participate in statewide associations, including the California Association of Clerks and Election Officials (CACEO) and the County Recorder’s Association of California (CRAC). (3001)
- Expand efforts to bring services to local communities to increase department presence at community events and elevate visibility throughout the county. (1009)
- Address building security risks and employ measures to strengthen the department’s posture for personnel safety and security of recorder operations. (1001)
- Collaborate with Humboldt County Office of Emergency Services to provide information and assistance regarding certified copies of birth, death and marriage certificates during an emergency. (1001)
- Continue cross training focused on integrating job duties between the County Clerk and Recorder divisions. This will allow staff from both divisions to learn multiple services offered by the County Clerk-Recorder, increase customer service response and reduce repetitive movement strain on staff. Cross training includes marriage licenses, marriage ceremonies, vital records, Fictitious Business Name statements, Professional Registrations such as Notary Public, Legal Document Assistant, Professional Photocopier, Unlawful Detainer Assistant, California Environmental Quality Act (CEQA) filings and legal postings. Cross training will also include other various County Clerk functions and filings, assisting the public with recorded document research, scanning and performing quality control on recorded documents and related duties. (3003)

# Clerk-Recorder/Registrar

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Total Marriage Licenses Issued</b>					
The Clerk-Recorder issues marriage licenses. This performance measure shows the number of marriage applications processed yearly.	622	619	772	769	642
<b>Marriage Ceremonies Performed</b>					
In addition to the issuance of marriage licenses, the Clerk-Recorder performs marriage ceremonies. This performance measure shows the number of marriage ceremonies performed in the office yearly.	130	237	192	238	240
<b>Total Clerk Filings</b>					
The Clerk-Recorder processes many of the recordable documents such as fictitious business licenses, California Environmental Quality Act (CEQA) Environmental Impact Reports (EIR) and Notice of Determinations (NOD) administered by the California Department of Fish & Wildlife and filed in the Clerk's office and other recordable documents. The performance measure shows the amount of documents processed and filed (as required by law) annually in the office and made available to the public.	1,399	1,522	1,587	1,387	1,295
<b>Total Recorded Documents</b>					
A large function of the Clerk-Recorder is the recording of public records such as deeds, liens, etc. This performance measure indicates the amount of these records processed for the year. The amount recorded trend usually follows the federal, state and local economy trends.	22,772	37,100	33,358	21,606	19,435
<b>Total Vital Records Issued</b>					
The Clerk-Recorder is the repository of public records and issues certified/informational copies of Vital Records (Birth, Death and Marriage). This performance measure indicates the amount of these records processed for the public.	7,855	7,110	7,882	8,213	7,105

# Elections

## Program Description

The Office of Elections allows and encourages all qualified citizens to register to vote and exercise their right to vote; develops voter materials and resources and makes information about office holders, candidates, measures, districts and agencies available and accessible to the public; works 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 administers 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. Legislation impacts on programs and services:

1. AB 545 (Pellerin) - Elections: access for voters with disabilities. Enhances accessibility for disabled voters by requiring polling places to have more supplies to help them and removing the need for a sworn statement before getting assistance. It also allows disabled voters to vote by regular ballot outside any polling place, not just inaccessible ones, with clear signage and contact methods for help. Information about this option will be added to county election websites and voter guides.
2. AB 626 (Pellerin) - Voting: returning vote by mail ballots in person. Allows voters to return their vote-by-mail ballots without the identification envelope if they bring them to their home precinct’s polling place or a vote center, meeting certain conditions. These ballots will be processed and counted like regular in-person ballots.
3. SB 77 (Umberg) & AB 1037 (Berman) - Vote by mail ballots: Signature verification require county elections officials to notify voters by phone, text, or email if their vote-by-mail ballot signature does not match or is missing. It also mandates that voters be informed they can submit a signature verification statement by various electronic means, with proper privacy and security protocols in place.

## FY 2024-25 Proposed Budget Table

**1100140**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	65,892	0	182,723	0	0	0	0%
Charges for Current Services	79,395	175,000	117,057	175,000	175,000	0	0%

# Clerk-Recorder/Registrar

## FY 2024-25 Proposed Budget Table

1100140

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
General Fund Contribution	0	0	1,612,679	0	0	0	0%
<b>Total Revenue</b>	<b>145,287</b>	<b>175,000</b>	<b>1,912,459</b>	<b>175,000</b>	<b>175,000</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	620,957	817,563	672,266	963,382	815,952	(1,611)	(0%)
Services and Supplies	1,061,274	885,412	953,033	934,871	827,245	(58,167)	(7%)
Other Charges	79,219	84,704	84,704	113,515	113,515	28,811	34%
Fixed Assets	102,676	0	0	0	0	0	0%
Other Financing Uses	578	0	0	0	0	0	0%
<b>Total Expense</b>	<b>1,864,706</b>	<b>1,787,679</b>	<b>1,710,003</b>	<b>2,011,768</b>	<b>1,756,712</b>	<b>(30,967)</b>	<b>(2%)</b>
<b>Net Revenues (Expenditures)</b>	<b>1,719,418</b>	<b>1,612,679</b>	<b>(202,456)</b>	<b>1,836,768</b>	<b>1,581,712</b>	<b>(30,967)</b>	<b>(2%)</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,719,418	1,612,679	(202,456)	1,836,768	1,581,712	(30,967)	(2%)
<b>Total Additional Funding Support</b>	<b>1,719,418</b>	<b>1,612,679</b>	<b>(202,456)</b>	<b>1,836,768</b>	<b>1,581,712</b>	<b>(30,967)</b>	<b>(2%)</b>
<b>Staffing Positions</b>							
Allocated Positions	6.00	6.00	6.00	8.00	6.00	0.00	0%

## Significant Changes

- The proposed expenditure budget for Other Charges has increased due to additional Information Technology cost allocation charges.

## Additional Funding Requests

Elections submitted two additional funding requests totaling \$255,056.

	Requested	Proposed
1. \$147,430 for funding of 2.0 FTE Election Specialist I/II positions. This is a revisit of the request made in the prior fiscal year. The Elections department is currently staffed with 1.0 FTE Election Manager, 3.0 FTE Administrative Analysts and 2.0 FTE Election Specialists I/II. During an election, there are numerous extra-help employees and staff from other offices are mostly used as poll workers. The bulk of the Elections work relies on the 6.0 FTE Elections staff, who begin the process of running an election among other duties.	147,430	0
2. \$107,626 for additional expenditures, as FY 2024-25 is a Presidential Election year. Voter turnout is traditionally higher for the Presidential Election than any other type of Election.	107,626	0

## Personnel

There are no personnel changes.

# Clerk-Recorder/Registrar

## Accomplishments

- Successfully administered the November 2023 Consolidated Uniform District Election for the Garberville Fire Protection District. (2005)
- Successfully implemented and administered the California’s Voter’s Choice Act during the March 5, 2024, Presidential Primary Election. (2005)
- Improved departmental efficiency by realigning staffing, achieving equitable workload distribution and reducing overtime. (3001)
- Participated in the California Secretary of State’s County Test Environment (CTE) to enhance service transparency and train staff, leading to more reliable election processes. (1009)
- Launched a comprehensive voter education strategy to mitigate misinformation and disinformation, including developing a trust-enhancing communications plan and adopting innovative engagement tools on digital platforms (5006)
- Finalized the Election Administration Plan (EAP) with community input, supporting the Voter’s Choice Act for the 2024 Presidential Primary Election and initiated targeted education workshops. (3002)

## Goals

- Provide transparent, accessible and efficient services for the 2024 Presidential General Election and the 2025 Districts Election, focusing on the continued transition to even-year elections for local districts. (3002)
- Strengthen physical security at Elections headquarters and other sites by collaborating with various agencies, updating protocols and enhancing communication with law enforcement. (1001)
- Increase resilience against power outages by upgrading backup power systems. (1009)
- Improve elections communications by enhancing the Elections website for better voter information access, boosting traditional (radio, television and print) and social media presence to increase department visibility and voter engagement and providing robust communications support for clear and effective voter outreach. (5006)
- Review and enhance the Voter’s Choice Act (VCA) implementation to streamline Vote Center operations, secure data transmission, improve mail voting processes, expand social media engagement and identify administrative efficiencies and cost savings. (1009)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Humboldt County Eligible Voter Population</b>					
This data shows the eligible voter population in Humboldt County.	106,928	106,928	107,180	107,180	108,007
*The following U.S. Census American Community Survey Profiles were used: 2020: ACS 5- Year Estimates, 2021: ACS 5-Year Estimates, 2022: ACS 5-Year Estimates. 2024 (Only the year’s major elections were used - does not include Special or District Election information.)					
<b>Humboldt County Registered Voters</b>					
This data shows the number of eligible voters that were registered to vote in Humboldt County.	79,262	85,317	85,445	84,792	82,926
<b>Number of Registered Voters that Voted</b>					
This data shows the number of registered voters that voted in Humboldt County.	47,969	69,932	34,862	48,741	39,714

# Record Conversion

## Program Description

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.

## FY 2024-25 Proposed Budget Table

1310267

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Use of Money and Property	0	8,400	12,000	9,000	9,000	600	7%
Charges for Current Services	36,467	34,000	701,837	701,207	701,207	667,207	1,962%
<b>Total Revenue</b>	<b>36,467</b>	<b>42,400</b>	<b>713,837</b>	<b>710,207</b>	<b>710,207</b>	<b>667,807</b>	<b>1,575%</b>
<b>Expense</b>							
Services and Supplies	1,134	20,000	674,372	697,207	697,207	677,207	3,386%
<b>Total Expense</b>	<b>1,134</b>	<b>20,000</b>	<b>674,372</b>	<b>697,207</b>	<b>697,207</b>	<b>677,207</b>	<b>3,386%</b>
<b>Transfer Out</b>							
Transfer	0	22,400	22,690	22,400	22,400	0	0%
<b>Total Transfer Out</b>	<b>0</b>	<b>22,400</b>	<b>22,690</b>	<b>22,400</b>	<b>22,400</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>(35,333)</b>	<b>0</b>	<b>(16,775)</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>	<b>100%</b>
<b>Additional Funding Support</b>							
1310 Recorder Record Conversion	(35,333)	0	(16,775)	9,400	9,400	9,400	100%
<b>Total Additional Funding Support</b>	<b>(35,333)</b>	<b>0</b>	<b>(16,775)</b>	<b>9,400</b>	<b>9,400</b>	<b>9,400</b>	<b>100%</b>
<b>Staffing Positions</b>							
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 has increased due to a carryover from the Document Restoration and Preservation project. Fifty percent of the project will be split between FY 2023-24 and FY 2024-25.

# Clerk-Recorder/Registrar

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- The proposed expenditure budget for Services and Supplies has increased due to anticipated Professional & Special Services expenditures for the DOJ contract to conduct e-Recording of documents and costs for converting images into archival film as mandated by the State. Film is the only State-recognized archival medium and has been increasingly harder to come by.

## Personnel

There are no personnel changes.

## Accomplishments

- Completed annual conversion of 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. (1009)
- Ensured documents are readily available. The public benefits by having access to records when they need them. (1009)

## Goals

- Engage 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. (1009)
- Meet community needs by ensuring that public records are up-to-date and available. (1009)



# COUNTY ADMINISTRATIVE OFFICE

## Departmental Summary

**Elishia Hayes, County Administrative Officer**

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The mission of the Humboldt County Administrative Office (CAO) is to support the needs of the community through unparalleled service, participatory leadership, professional growth, optimal management of resources, responsible policies and procedures and teamwork.

### Program Discussion

The County Administrative Office (CAO) includes the following divisions:

#### ADA Compliance

- 3552152 ADA Compliance

#### Management & Budget

- 1100103 Management & Budget

#### Communications

- 3521151 Communications

#### Economic Development

- 1120275 Economic Development
- 1120286 Headwaters Fund
- 1120287 Workforce Investment

#### Economic Development Promotion

- 1100181 Economic Development Promotion

#### Emergency Response Fund

- 3232120 Emergency Response Fund

#### Fish & Game Advisory Committee

- 1700290 Fish & Game Advisory Committee

#### Forester & Warden

- 1100281 Forester & Warden

Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$30,798,419
Revenues + Other Financing Sources	\$30,787,768
General Fund Contribution	\$10,651
Personnel	60.0
% General Fund Contribution	0%

# County Administrative Office

## Information Technology

- 3550118 Information Technology (IT)

## Purchasing & Disposition

- 3555115 Purchasing & Disposition

## FY 2024-25 Proposed Budget Table

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	37,500	3,050,000	4,050,000	3,490,000	3,490,000	440,000	14%
Operating Revenue and Contributions	1,300,804	73,626	143,729	1,590,248	1,590,248	1,516,622	2,060%
Fines, Forfeits, Penalties	5,801	6,454	6,454	2,842	2,842	(3,612)	(56%)
Use of Money and Property	254,311	0	0	494,511	494,511	494,511	100%
Other Governmental Agencies	3,458,223	4,434,107	5,053,575	3,576,062	3,576,062	(858,045)	(19%)
Charges for Current Services	6,867,075	8,220,003	8,188,352	7,929,459	7,929,459	(290,544)	(4%)
Other Revenues	99,111	267,738	468,385	408,069	408,069	140,331	52%
General Fund Contribution	406,869	476,775	1,126,096	479,604	399,700	(77,075)	(16%)
Other Fund Revenue	348,440	4,255,212	3,233,873	1,634,000	1,634,000	(2,621,212)	(62%)
<b>Total Revenue</b>	<b>12,778,133</b>	<b>20,783,915</b>	<b>22,270,464</b>	<b>19,604,795</b>	<b>19,524,891</b>	<b>(1,259,024)</b>	<b>(6%)</b>
<b>Transfer In</b>							
Other Financing Sources	1,700,000	396,129	210,347	216,823	216,823	(179,306)	(45%)
<b>Total Transfer In</b>	<b>1,700,000</b>	<b>396,129</b>	<b>210,347</b>	<b>216,823</b>	<b>216,823</b>	<b>(179,306)</b>	<b>(45%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	10,513,554	10,265,592	6,024,323	8,242,511	8,172,607	(2,092,985)	(20%)
Services and Supplies	8,644,786	13,149,588	10,346,077	9,640,232	9,630,232	(3,519,356)	(27%)
Other Charges	5,928,383	4,615,114	2,862,486	6,202,907	6,202,907	1,587,793	34%
Fixed Assets	1,527,279	6,438,412	5,609,876	4,704,268	4,704,268	(1,734,144)	(27%)
Special Items	(260,311)	1,492,954	1,546,859	2,088,342	2,088,342	595,388	40%
Other Revenues	0	0	230,000	0	0	0	0%
Other Financing Uses	178,313	0	0	63	63	63	100%
<b>Total Expense</b>	<b>26,532,003</b>	<b>35,961,660</b>	<b>26,619,620</b>	<b>30,878,323</b>	<b>30,798,419</b>	<b>(5,163,241)</b>	<b>(14%)</b>
<b>Transfer Out</b>							
Transfer	5,300,000	0	0	0	0	0	0%
<b>Total Transfer Out</b>	<b>5,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>17,353,870</b>	<b>14,781,616</b>	<b>4,138,809</b>	<b>11,056,705</b>	<b>11,056,705</b>	<b>(3,724,911)</b>	<b>(25%)</b>

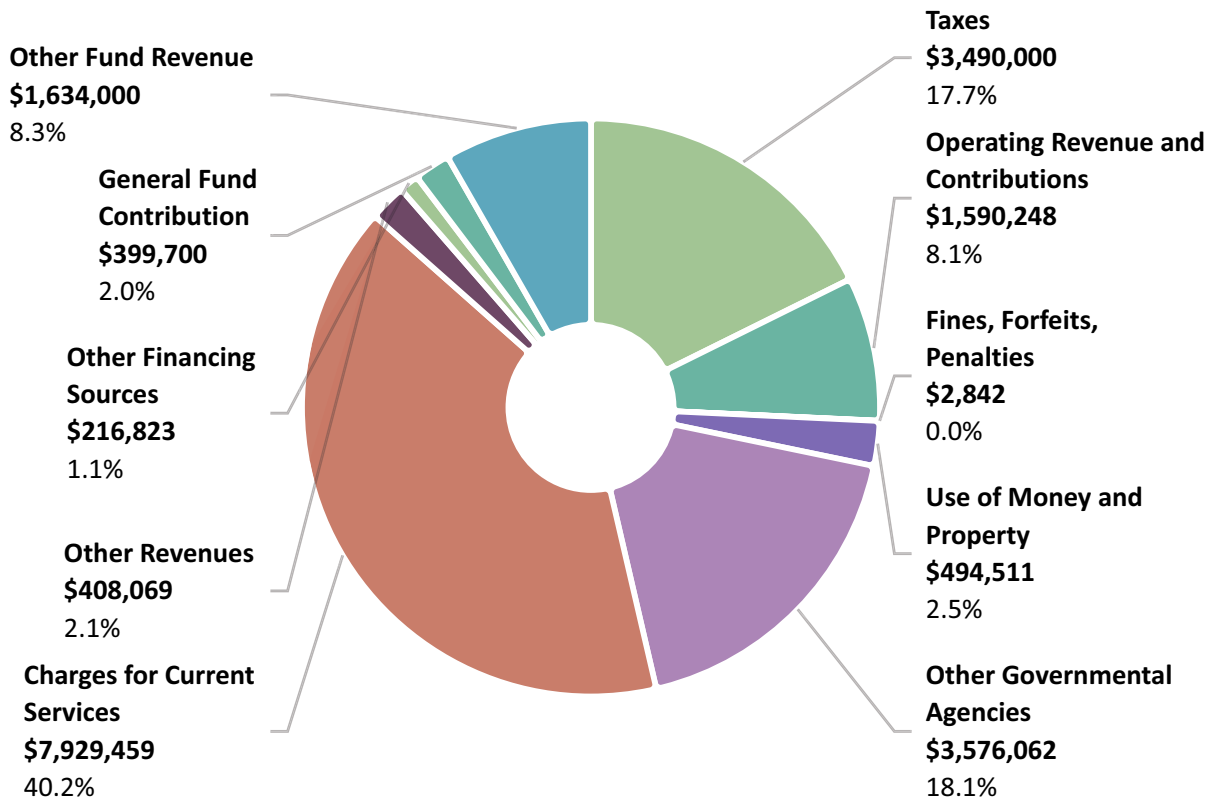
# County Administrative Office

## FY 2024-25 Proposed Budget Table

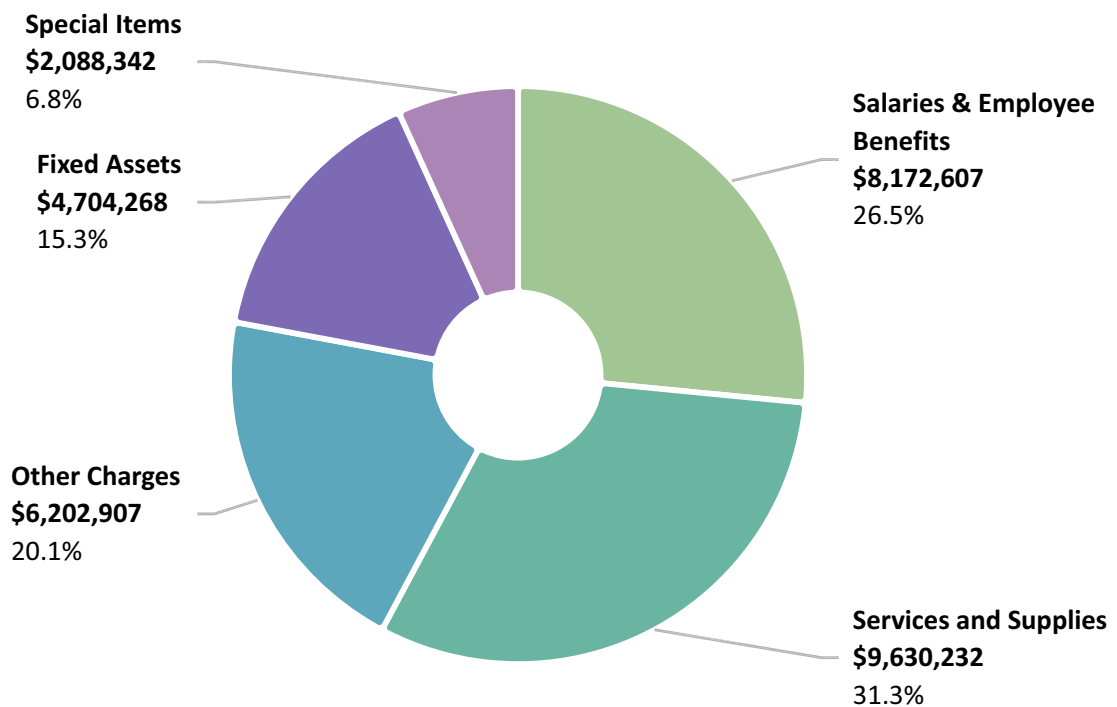
	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Additional Funding Support</b>							
1100 General Fund	2,781,187	1,069,316	(313,682)	(389,049)	(389,049)	(1,458,365)	(136%)
1120 Economic Development	3,140,313	3,215,713	70,090	652,816	652,816	(2,562,897)	(80%)
1700 Fish & Game	3,114	0	0	0	0	0	0%
3232 Emergency Response Fund	10,204,459	9,076,657	4,612,554	4,546,103	4,546,103	(4,530,554)	(50%)
3521 Communications	567,883	3,568	840,029	207,702	207,702	204,134	5,721%
3550 Information Tech Enterprise	(1,198,768)	138,498	(834,886)	1,454,925	1,454,925	1,316,427	951%
3552 ADA Compliance ISF	286,717	1,277,864	(233,628)	1,323,985	1,323,985	46,121	4%
3555 Central Services ISF	47,104	0	(1,668)	(135,900)	(135,900)	(135,900)	100%
3843 Headwaters Revolving Loan Fund	1,339,544	0	0	3,578,365	3,578,365	3,578,365	100%
3847 Headwaters Liquidity Fund	(5,735)	0	0	(182,241)	(182,241)	(182,241)	100%
3848 Headwaters Grant Fund	188,049	0	0	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>17,353,870</b>	<b>14,781,616</b>	<b>4,138,809</b>	<b>11,056,705</b>	<b>11,056,705</b>	<b>(3,724,911)</b>	<b>(25%)</b>
<b>Staffing Positions</b>							
Allocated Positions	58.00	58.00	63.00	60.00	60.00	2.00	3%

# County Administrative Office

## Total Revenues

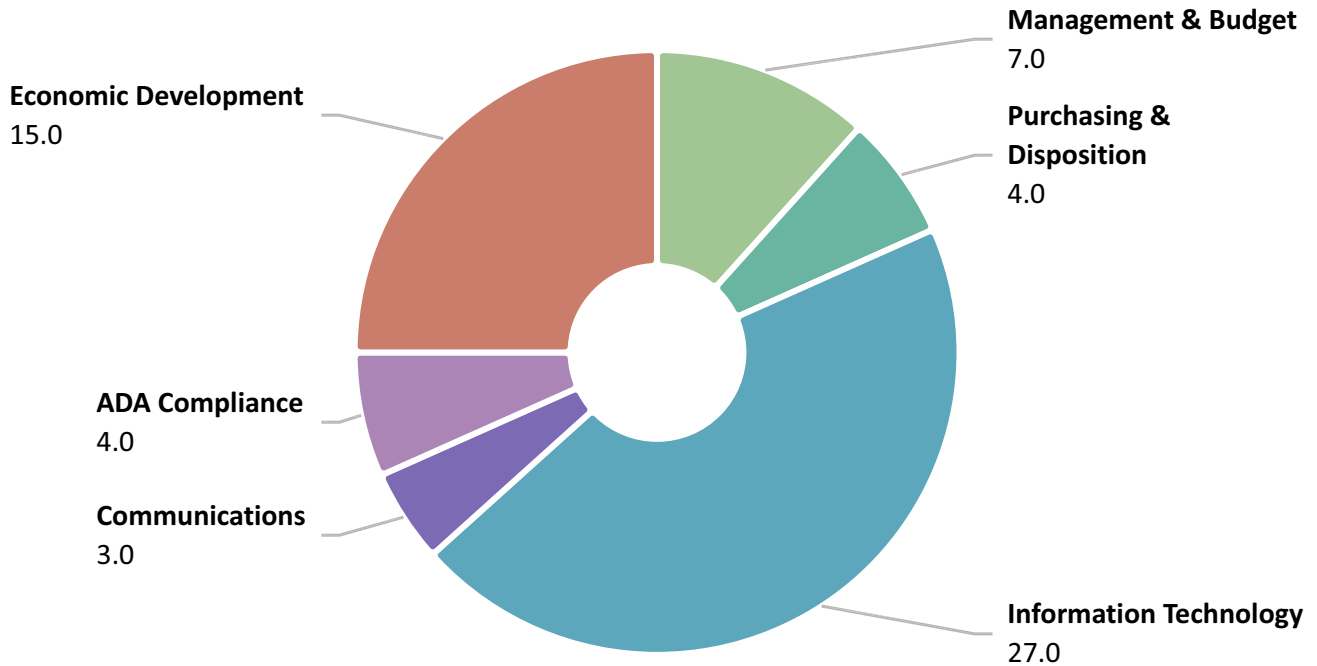


## Total Expenditures

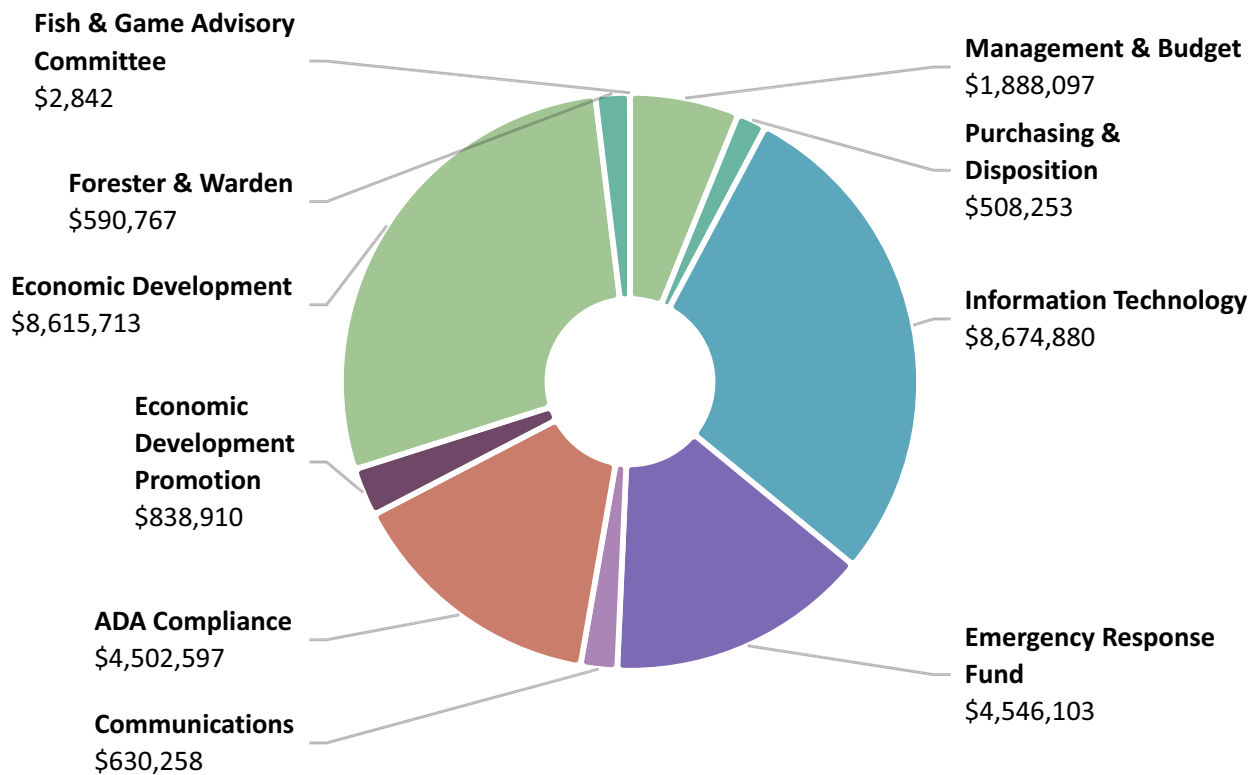


# County Administrative Office

## Permanent Positions by Program Area



## Expenditures by Program Area



# ADA Compliance

## Program Description

ADA Compliance enforces the county’s compliance with Title II of the Americans with Disabilities Act of 1990 (ADA). Title II of the ADA contains elements including accessibility to county programs, services, activities, facilities, roadways, website, policies and procedures. This budget unit currently houses two of the county’s 12 certified ADA Coordinators and focuses on county programs, services and activities, ensuring compliance with the ADA. The Humboldt County ADA Coordinator is included in the County Administrative Office’s Management and Budget team budget unit 1100103.

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, monitoring the ADA compliance of county maintained roads, compliance of the county website and ADA training for county employees.

The ADA program includes the following budget unit: 3552152 ADA Compliance.

This program supports the Board of Supervisors’ Strategic Plan by expanding county infrastructure resilience.

## FY 2024-25 Proposed Budget Table

**3552152**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	904,910	0	70,103	894,661	894,661	894,661	100%
Other Governmental Agencies	41,978	0	1,027,359	0	0	0	0%
Charges for Current Services	0	539,332	539,332	369,951	369,951	(169,381)	(31%)
Other Revenues	121	0	180,000	280,000	280,000	280,000	100%
Other Fund Revenue	137,861	4,124,013	3,102,674	1,634,000	1,634,000	(2,490,013)	(60%)
<b>Total Revenue</b>	<b>1,084,870</b>	<b>4,663,345</b>	<b>4,919,468</b>	<b>3,178,612</b>	<b>3,178,612</b>	<b>(1,484,733)</b>	<b>(32%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	448,497	497,510	280,216	477,609	477,609	(19,901)	(4%)
Services and Supplies	191,117	207,293	180,800	165,625	165,625	(41,668)	(20%)
Other Charges	20,896	35,247	35,247	324,910	324,910	289,663	822%
Fixed Assets	699,367	5,201,159	4,189,577	3,534,453	3,534,453	(1,666,706)	(32%)
Other Financing Uses	11,710	0	0	0	0	0	0%
<b>Total Expense</b>	<b>1,371,586</b>	<b>5,941,209</b>	<b>4,685,840</b>	<b>4,502,597</b>	<b>4,502,597</b>	<b>(1,438,612)</b>	<b>(24%)</b>
<b>Net Revenues (Expenditures)</b>	<b>286,717</b>	<b>1,277,864</b>	<b>(233,628)</b>	<b>1,323,985</b>	<b>1,323,985</b>	<b>46,121</b>	<b>4%</b>

# County Administrative Office

## FY 2024-25 Proposed Budget Table

3552152

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Additional Funding Support</b>							
3552 ADA Compliance ISF	286,717	1,277,864	(233,628)	1,323,985	1,323,985	46,121	4%
<b>Total Additional Funding Support</b>	<b>286,717</b>	<b>1,277,864</b>	<b>(233,628)</b>	<b>1,323,985</b>	<b>1,323,985</b>	<b>46,121</b>	<b>4%</b>
<b>Staffing Positions</b>							
Allocated Positions	5.00	5.00	4.00	4.00	4.00	(1.00)	(20%)

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to a change in local accounting practices. Internal Service Fund charges to departments are now reflected as Operating Revenue and Contributions as opposed to Other Governmental Agencies.
- The proposed revenue budget for Charges for Current Services has decreased due to a reduction in Internal Service Fund charges and general fund project work.
- The proposed revenue budget for Other Revenues has increased due to transfers from the Deferred Maintenance Fund for Capital Projects.
- The proposed revenue budget for Other Fund Revenues has decreased due to partial completion of Capital Projects utilizing the 2020 Finance Plan.
- The proposed expenditure budget for Services and Supplies has decreased due to changes in local accounting practices. Professional Services related to Capital Projects are now reflected in the Fixed Asset category.
- The proposed expenditure budget for Other Charges has increased due to allocation of central services charges.
- The proposed expenditure budget for Fixed Assets has decreased due to the partial completion of Courthouse Modification projects.
- Funding of \$3,534,453 is recommended for capital assets. Additional details are available in the Capital Expenditures table.

## Personnel

In FY 2023-24, 1.0 FTE Administrative Analyst I/II and 1.0 FTE Carpenter were deallocated and 1.0 FTE Senior Administrative Analyst was allocated. This resulted in a net decrease of 1.0 FTE.

On April 23, 2024, the Board of Supervisors' agenda item 24-719 abolished the Senior Administrative Analyst job classification 0605C and adopted Senior Administrative Analyst job classification 1626. A decrease of 1.0 Senior Administrative Analyst (0605C) and an increase of 1.0 Senior Administrative Analyst (1626) is proposed.

### Deallocate

(1.0 )Senior Administrative Analyst (0605C)

### Allocate

1.0 Senior Administrative Analyst (1626)

## Accomplishments

- Completed barrier remediation of three car rental service counters at the California Redwood Coast-Humboldt County Airport (ACV) terminal. (3002)

# County Administrative Office

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## Accomplishments

- Completed ADA improvements in 16 of 20 restrooms and added one set of all-gender and all-gender-accessible restrooms in the Humboldt County Courthouse. (3002)
- Remediated barriers to access through the 4th Street ADA Improvement Project at 826 4th Street, Eureka. This project included new sliding entry and exit doors at the 4th Street entrance of the Humboldt County Courthouse, removing and replacing the 4th Street parking lot adjacent to the entrance, removal and replacement of the moisture barrier below the parking lot for the basement roof, path of travel and installation of security bollards. (3002)
- Completed the Auditor-Controller Accessibility and Tenant Improvement Project at 825 5th Street, Eureka. (3002)
- Completed the Clark Complex ADA Improvement Project for the Planning & Building Department and Public Works Land Use. This project included accessible restrooms, improvements to an employee restroom, accessible drinking fountain and hydration station, new stairs, installation of a lift and an accessible parking stall. (3002)
- Awarded the Ferndale Veterans Memorial Building ADA Renovation Project at 1100 Main Street, Ferndale. (3002)
- Awarded the Conflict Counsel ADA Improvement Project at 515 J Street, Eureka. (3002)
- Awarded the District Attorney Flooring Project at 825 5th Street, Eureka. (3002)
- Created an ADA accessibility checklist for county facilities. (3002)

## Goals

- Complete ADA improvements in the remaining four of 20 restrooms in the Humboldt County Courthouse. (3002)
- Complete remediation of barriers to access at Juvenile Hall. (3002)
- Complete the District Attorney Flooring Project at 825 5th Street, Eureka, including ADA barrier remediation and renovation of the District Attorney breakroom. (3002)
- Complete ADA barrier remediation at the Ferndale Veterans Memorial Building at 1100 Main Street, Ferndale, in coordination with Public Works Capital Projects. (3002)
- Complete ADA barrier remediation at Rohnerville and Garberville Airports. (3002)
- Complete building improvements and ADA barrier remediation at Fortuna and Arcata branch libraries. These projects are in partnership with the cities of Fortuna and Arcata and the Humboldt County Library. (3002)
- Complete ADA barrier remediation at Big Lagoon Campground. This project is a collaborative effort with Public Works Capital Projects for Big Lagoon Park Improvements. (3002)
- Complete the scoping of barrier remediation at the Public Health Building in Eureka. (3002)
- Complete the scoping of barrier remediation at the Arcata Veterans Memorial Building. (3002)
- Develop an ADA training program to educate county personnel on ensuring their worksites, reading materials, meetings and events, websites and contractors are in compliance with the ADA. (3002)
- Develop an Accessible Documents Policy and Procedure for departments posting documents to the county website, HumNet and social media. (3002)

# County Administrative Office

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Closed ADA Access Barriers</b>					
This table represents 49% or 10,005 of identified barriers to access in county programs, services and activities that have been closed. It should be noted as the county progresses through its ADA Compliance Plan that barriers will become more complex in nature and as such a reduction in the number of barriers closed by fiscal year may be reduced. A barrier may be as simplistic as a sign or as complex as a remodel of showers in the correctional facility.	3,009	984	1,987	751	1,036

# CAO Management & Budget

## Program Description

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 CAO-MBT works to fulfill mandated functions through supportive collaboration between departments, the Board of Supervisors and external stakeholders.

This program supports the Board of Supervisors’ Strategic Plan by expanding county infrastructure resilience and promoting strong economic resiliency and growth.

## FY 2024-25 Proposed Budget Table

**1100103**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	37,500	50,000	50,000	50,000	50,000	0	0%
<b>Total Revenue</b>	<b>37,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	1,281,970	1,358,992	1,032,629	1,419,382	1,419,382	60,390	4%
Services and Supplies	616,269	708,235	714,637	385,650	385,650	(322,585)	(46%)
Other Charges	82,784	88,120	88,120	83,065	83,065	(5,055)	(6%)
Other Financing Uses	14	0	0	0	0	0	0%
<b>Total Expense</b>	<b>1,981,037</b>	<b>2,155,347</b>	<b>1,835,386</b>	<b>1,888,097</b>	<b>1,888,097</b>	<b>(267,250)</b>	<b>(12%)</b>
<b>Net Revenues (Expenditures)</b>	<b>1,943,537</b>	<b>2,105,347</b>	<b>1,785,386</b>	<b>1,838,097</b>	<b>1,838,097</b>	<b>(267,250)</b>	<b>(13%)</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,943,537	2,105,347	1,785,386	1,838,097	1,838,097	(267,250)	(13%)
<b>Total Additonal Funding Support</b>	<b>1,943,537</b>	<b>2,105,347</b>	<b>1,785,386</b>	<b>1,838,097</b>	<b>1,838,097</b>	<b>(267,250)</b>	<b>(13%)</b>
<b>Staffing Positions</b>							
Allocated Positions	7.00	7.00	7.00	7.00	7.00	0.00	0%

## Significant Changes

- The proposed expenditure budget for Services and Supplies has decreased due to reduction of one-time professional service contracts for anticipated ballot measures in FY 2023-24.

## Personnel

There are no personnel changes, however, in FY 2023-24 1.0 FTE Administrative Services Manager was allocated and 1.0 FTE Senior Administrative Analyst was deallocated for no net personnel change over the prior year.

# County Administrative Office

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## Accomplishments

- Collaborated with Department Heads through the use of outside consultants to develop a Climate Resiliency program model. (5001)
- Sponsored Assembly Bill 1256 through Assemblymember Wood authorizing the Board of Supervisors to adopt a vote-approved ordinance that, in combination with other district taxes, exceeds the state limit. (1009)
- Implemented countywide budget development software. (Core Services/Other)
- Coordinated strategic planning sessions with Department Heads and the Board of Supervisors to establish the 2024-2028 Humboldt County Strategic Plan. (Core Services/Other)
- Adopted revised Measure Z Sales Tax processes to guarantee funding for volunteer fire, two rural ambulance services and drug task force services for three years and ensure a meaningful Measure Z Citizens' Advisory Committee process going forward. (Core Services/Other)
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the sixth consecutive year. (Core Services/Other)

## Goals

- Develop and deliver a county finance cycle training in coordination with the Auditor-Controller's Office as part of the supervisor training program. (3001)
- Open a formal dialogue with stakeholders around modifying countywide dispatch services. (1001)
- Develop and bring recommendations to the Board regarding placing a road maintenance initiative revenue measure on the November 2024 ballot. (1009)
- Develop, in coordination with departments, the Board and community partners, a strategy for offshore wind development. (2001)
- Implement an internal County Administrative Office reorganization to centralize fiscal staffing. (Core Services/Other)

# Communications

## Program Description

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

Communications includes the following budet unit: 3521151 Communications.

This program supports the Board of Supervisors’ Strategic Plan by improving communications infrastructure.

## FY 2024-25 Proposed Budget Table

**3521151**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	281	142	142	0	0	(142)	(100%)
Charges for Current Services	334,438	410,084	410,084	385,056	385,056	(25,028)	(6%)
Other Revenues	49,334	37,500	37,500	37,500	37,500	0	0%
General Fund Contribution	17,219	0	17,321	0	0	0	0%
Other Fund Revenue	19,197	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>420,469</b>	<b>447,726</b>	<b>465,047</b>	<b>422,556</b>	<b>422,556</b>	<b>(25,170)</b>	<b>(6%)</b>
<b>Transfer In</b>							
Other Financing Sources	0	0	0	0	0	0	0%
<b>Total Transfer In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	97,703	265,793	285,793	261,794	261,794	(3,999)	(2%)
Services and Supplies	98,489	122,400	126,182	151,040	151,040	28,640	23%
Other Charges	19,816	(64,760)	(64,760)	24,563	24,563	89,323	(138%)
Fixed Assets	769,963	127,861	727,861	192,861	192,861	65,000	51%
Other Revenues	0	0	230,000	0	0	0	0%
Other Financing Uses	2,381	0	0	0	0	0	0%
<b>Total Expense</b>	<b>988,352</b>	<b>451,294</b>	<b>1,305,076</b>	<b>630,258</b>	<b>630,258</b>	<b>178,964</b>	<b>40%</b>
<b>Net Revenues (Expenditures)</b>	<b>567,883</b>	<b>3,568</b>	<b>840,029</b>	<b>207,702</b>	<b>207,702</b>	<b>204,134</b>	<b>5,721%</b>
<b>Additional Funding Support</b>							
3521 Communications	567,883	3,568	840,029	207,702	207,702	204,134	5,721%
<b>Total Additonal Funding Support</b>	<b>567,883</b>	<b>3,568</b>	<b>840,029</b>	<b>207,702</b>	<b>207,702</b>	<b>204,134</b>	<b>5,721%</b>

# County Administrative Office

## FY 2024-25 Proposed Budget Table

3521151

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Staffing Positions</b>							
Allocated Positions	3.00	3.00	3.00	3.00	3.00	0.00	0%

### Significant Changes

- The proposed expenditure budget for Services and Supplies has increased due to anticipated repeater site utility and lease costs.
- The proposed expenditure budget for Other Charges has increased due to allocated central services charges.
- The proposed expenditure budget for Fixed Assets has increased due to the purchase of a staff service truck for repairs and inspections of radio repeater sites.
- Funding of \$192,861 is recommended for capital assets. Additional details are available in the Capital Expenditures table.

### Personnel

There are no personnel changes.

### Accomplishments

- Continued to support the Radio Infrastructure Project. This project will replace the existing outdated system on mountaintops with state-of-the-art systems to provide better radio coverage to critical areas. (5006)
- Upgraded the Cisco UC Voice phone system backend and replaced gateway routers, unlocking additional features and ensuring the county remains up to date on the platform. (5006)

### Goals

- Continue progress on the multi-phase multi-year Radio Infrastructure Project. (5006)
- Continue to improve communications infrastructure with ongoing upgrades of multiple phone system sites. (5006)

### Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Radio Upgrade Project</b>					
Progress of the Radio Upgrade Project by percentage.	5	25	45	70	75

# Economic Development

## Program Description

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 Plan (pertaining to economic development) and by identifying, vetting and executing policies and programs that are designed to strengthen and sustain Humboldt County’s economy. 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.

This program supports the Board of Supervisors’ Strategic Plan by promoting strong economic resiliency and growth, promoting a robust tourism economy and celebrating successes and fostering community pride.

## FY 2024-25 Proposed Budget Table

1120275

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	84,981	826,000	1,420,884	738,438	738,438	(87,562)	(11%)
Charges for Current Services	30,625	47,040	60,000	32,000	32,000	(15,040)	(32%)
Other Revenues	0	0	20,647	66,462	66,462	66,462	100%
General Fund Contribution	389,650	197,871	829,871	308,700	308,700	110,829	56%
<b>Total Revenue</b>	<b>505,256</b>	<b>1,070,911</b>	<b>2,331,402</b>	<b>1,145,600</b>	<b>1,145,600</b>	<b>74,689</b>	<b>7%</b>
<b>Transfer In</b>							
Other Financing Sources	0	180,907	0	0	0	(180,907)	(100%)
<b>Total Transfer In</b>	<b>0</b>	<b>180,907</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(180,907)</b>	<b>(100%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	277,647	406,923	245,159	546,327	546,327	139,404	34%
Services and Supplies	357,648	268,404	227,433	185,362	185,362	(83,042)	(31%)
Other Charges	3,250,248	3,367,812	1,867,557	649,773	649,773	(2,718,039)	(81%)
Fixed Assets	28,102	424,392	7,438	416,954	416,954	(7,438)	(2%)
Special Items	0	0	53,905	0	0	0	0%
Other Financing Uses	100,736	0	0	0	0	0	0%
<b>Total Expense</b>	<b>4,014,380</b>	<b>4,467,531</b>	<b>2,401,492</b>	<b>1,798,416</b>	<b>1,798,416</b>	<b>(2,669,115)</b>	<b>(60%)</b>
<b>Net Revenues (Expenditures)</b>	<b>3,509,124</b>	<b>3,215,713</b>	<b>70,090</b>	<b>652,816</b>	<b>652,816</b>	<b>(2,562,897)</b>	<b>(80%)</b>

# County Administrative Office

## FY 2024-25 Proposed Budget Table

1120275

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Additional Funding Support</b>							
1120 Economic Development	3,509,124	3,215,713	70,090	652,816	652,816	(2,562,897)	(80%)
<b>Total Additional Funding Support</b>	<b>3,509,124</b>	<b>3,215,713</b>	<b>70,090</b>	<b>652,816</b>	<b>652,816</b>	<b>(2,562,897)</b>	<b>(80%)</b>
<b>Staffing Positions</b>							
Allocated Positions	9.00	9.00	15.00	15.00	15.00	6.00	67%

## Significant Changes

- The proposed revenue budget for Other Governmental Agencies has decreased due to reductions in Community Equity Grant awards.
- The proposed revenue budget for Other Revenues has increased due to anticipated receipt of funding from the Partners For Ocean, Wind and Energy Renewables in California (POWER CA) program.
- The proposed revenue budget for Other Financing Sources has decreased due to changes in local accounting practices, Other Financing Sources category will no longer be used to represent use of fund balance in the adopted budget.
- The proposed General Fund Contribution has increased due to allocation of General Fund to sustain program service levels.
- The proposed expenditure budget for Salaries & Employee Benefits has increased due to planned reductions of personnel cost share across programs within the Economic Development division due to funding limitations.
- The proposed expenditure budget for Services and Supplies has decreased due to anticipated cost share of travel and other monthly fixed expenses across grant funded programs within the Economic Development division.
- The proposed expenditure budget for Other Charges has decreased due to reduction in grant program expenditures due to availability of funding.
- Funding of \$416,954 is recommended for capital assets. Additional details are available in the Capital Expenditures table.

## Additional Funding Requests

Economic Development submitted one additional funding request totaling \$208,700.

	Requested	Proposed
1. \$208,700 for salary and benefits for the Economic Development Director.	208,700	208,700

## Personnel

1.0 FTE Economic Development Specialist and 5.0 FTE Administrative Analyst I/II were allocated during FY23-24, resulting in a net increase of 6.0 FTE over the prior year.

There are no personnel changes.

## Accomplishments

- Encouraged local enterprise through Project Trellis by awarding 87 recipients for a total of \$1.4 million in Cannabis Equity Grant (CEG) through funding from the Governor's Office of Business and Economic Development. (2001)

# County Administrative Office

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## Accomplishments

- Continued to engage in discussions of regional economic future through community engagement efforts for the Comprehensive Economic Development Strategy (CEDS) with stakeholders across Humboldt County. The completion of the CEDS is scheduled for the end of 2025. (2001)
- Project SOAR has seen heightened engagement with local media groups, increased one-on-one interactions with air service planners compared to previous years and expanded seat capacity with enhanced success from Burbank. (2002)

## Goals

- Project SOAR's goals are to add a northbound route for air service, increase passenger experience with additional services, increase digital marketing sales in-terminal, secure annual marketing funding, secure incentive funding for air service recruitment retention and secure minimum revenue guarantee (MRG) matching funds for the Small Community Air Service Development Program (SCASDP). (2002)
- 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. (2001)
- Continue the development of the Comprehensive Economic Development Strategies (CEDS) through community engagement, community-wide surveys and the creation of studies focused on identified industries to support CEDS completion. (2001)
- Complete an infrastructure sequencing analysis to inform required improvements to the Samoa Peninsula Enhanced Infrastructure Finance District (EIFD) which will facilitate future private development on the Samoa Peninsula. (2001)

# Headwaters Fund

## Program Description

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.

This program supports the Board of Supervisors’ Strategic Plan by promoting strong economic resiliency and growth.

## FY 2024-25 Proposed Budget Table

1120286

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Revenues	0	201,558	201,558	0	0	(201,558)	(100%)
General Fund Contribution	0	278,904	278,904	170,904	91,000	(187,904)	(67%)
<b>Total Revenue</b>	<b>0</b>	<b>480,462</b>	<b>480,462</b>	<b>170,904</b>	<b>91,000</b>	<b>(389,462)</b>	<b>(81%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	0	164,129	164,129	163,000	93,096	(71,033)	(43%)
Services and Supplies	0	14,900	14,900	24,900	14,900	0	0%
Other Charges	0	301,433	301,433	(16,996)	(16,996)	(318,429)	(106%)
<b>Total Expense</b>	<b>0</b>	<b>480,462</b>	<b>480,462</b>	<b>170,904</b>	<b>91,000</b>	<b>(389,462)</b>	<b>(81%)</b>
<b>Net Revenues (Expenditures)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>100%</b>
<b>Additional Funding Support</b>							
1120 Economic Development	0	0	0	(0)	(0)	(0)	100%
<b>Total Additional Funding Support</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>100%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Other Revenues has decreased due to a change in local accounting practices. Headwaters funding will be both received and dispersed directly from the Headwaters Fund accounts.
- The proposed General Fund Contribution has decreased due to limited funding availability from the county General Fund for administration of the Headwaters Fund programs.
- The proposed expenditure budget for Salaries & Employee Benefits has decreased due to reduction of personnel time spent on administration of the Headwaters Fund programs due to funding limitations.

# County Administrative Office

- The proposed expenditure budget for Other Charges has decreased due to a change in local accounting practices. Headwaters funding will be both received and dispersed directly from the Headwaters Fund accounts. Additionally, there is an anticipated reduction in allocated Cost Allocation charges for FY 2024-25.

## Additional Funding Requests

Headwaters Fund submitted one additional funding request totaling \$79,904.

	Requested	Proposed
1. \$79,904 for funding for the administration of the Headwaters Fund programs.	79,904	0

## Personnel

There are no personnel changes.

## Goals

- Complete an analysis of the Headwaters Fund charter and practices to identify revisions to the programs to support the primary goals of the Headwaters Fund into the future. (2001)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>HWF Revolving Loan Outstanding Balances</b>					
These balances reflect the outstanding HWF loans in the community as of Q3 in each fiscal year. *Began tracking in FY 2020-21.	0	5,334,006	4,574,507	4,542,170	5,219,671

# Headwaters Revolving Loan Fund

## FY 2024-25 Proposed Budget Table

3843000

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Use of Money and Property	248,576	0	0	0	0	0	0%
Charges for Current Services	3,379	0	0	0	0	0	0%
Other Fund Revenue	0	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>251,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Other Charges	1,591,500	0	0	3,578,365	3,578,365	3,578,365	100%
<b>Total Expense</b>	<b>1,591,500</b>	<b>0</b>	<b>0</b>	<b>3,578,365</b>	<b>3,578,365</b>	<b>3,578,365</b>	<b>100%</b>
<b>Net Revenues (Expenditures)</b>	<b>1,339,544</b>	<b>0</b>	<b>0</b>	<b>3,578,365</b>	<b>3,578,365</b>	<b>3,578,365</b>	<b>100%</b>
<b>Additional Funding Support</b>							
3843 Headwaters Revolving Loan Fund	1,339,544	0	0	3,578,365	3,578,365	3,578,365	100%
<b>Total Additonal Funding Support</b>	<b>1,339,544</b>	<b>0</b>	<b>0</b>	<b>3,578,365</b>	<b>3,578,365</b>	<b>3,578,365</b>	<b>100%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

### Significant Changes

- The proposed expenditure budget for Other Charges has increased due to changes in local accounting practices, all transactions related to grant fund revenue and disbursements will now occur within the Headwaters fund accounts.

### Personnel

There are no personnel changes.

# Headwaters Liquidity Fund

FY 2024-25 Proposed Budget Table

3847000

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Use of Money and Property	5,735	0	0	494,511	494,511	494,511	100%
<b>Total Revenue</b>	<b>5,735</b>	<b>0</b>	<b>0</b>	<b>494,511</b>	<b>494,511</b>	<b>494,511</b>	<b>100%</b>
<b>Expense</b>							
Other Financing Uses	0	0	0	312,270	312,270	312,270	100%
<b>Total Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>312,270</b>	<b>312,270</b>	<b>312,270</b>	<b>100%</b>
<b>Net Revenues (Expenditures)</b>	<b>(5,735)</b>	<b>0</b>	<b>0</b>	<b>(182,241)</b>	<b>(182,241)</b>	<b>(182,241)</b>	<b>100%</b>
<b>Additional Funding Support</b>							
3847 Headwaters Liquidity Fund	(5,735)	0	0	(182,241)	(182,241)	(182,241)	100%
<b>Total Additional Funding Support</b>	<b>(5,735)</b>	<b>0</b>	<b>0</b>	<b>(182,241)</b>	<b>(182,241)</b>	<b>(182,241)</b>	<b>100%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

**Significant Changes**

- The proposed revenue budget for Use of Money and Property has increased due to changes in local accounting practices, all transactions related to grant fund revenue and disbursements will now occur within the Headwaters fund accounts.
- The proposed expenditure budget for Other Financing Uses has increased due to changes in local accounting practices, all transactions related to grant fund revenue and disbursements will now occur within the Headwaters fund accounts.

**Personnel**

There are no personnel changes.

# Headwaters Grant Fund

## FY 2024-25 Proposed Budget Table

3848000

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Expense</b>							
Other Charges	188,049	0	0	312,207	312,207	312,207	100%
Other Financing Uses	0	0	0	(312,207)	(312,207)	(312,207)	100%
<b>Total Expense</b>	<b>188,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>188,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
3848 Headwaters Grant Fund	188,049	0	0	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>188,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

### Significant Changes

- The proposed expenditure budget for Other Charges has increased due to changes in local accounting practices, all transactions related to grant fund revenue and disbursements will now occur within the Headwaters fund accounts.
- The proposed expenditure budget for Other Financing Uses has decreased due to changes in local accounting practices, all transactions related to grant fund revenue and disbursements will now occur within the Headwaters fund accounts.

### Personnel

There are no personnel changes.

# Workforce Investment Board

## Program Description

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 Humboldt County Workforce Development Board (HCWDB), who acts as advisory to the Humboldt County Board of Supervisors. Funded primarily through Workforce Innovation and Opportunity Act (WIOA) funds, the HCWDB 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 Plan by promoting strong economic resiliency and growth, supporting a well-trained workforce and enhancing employee recruitment and retention.

## FY 2024-25 Proposed Budget Table

1120287

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	1,732,996	3,413,603	2,605,332	2,835,662	2,835,662	(577,941)	(17%)
Other Revenues	20,648	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>1,753,644</b>	<b>3,413,603</b>	<b>2,605,332</b>	<b>2,835,662</b>	<b>2,835,662</b>	<b>(577,941)</b>	<b>(17%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	221,704	641,500	404,114	1,221,918	1,221,918	580,418	90%
Services and Supplies	1,156,188	2,772,103	2,200,761	1,458,514	1,458,514	(1,313,589)	(47%)
Other Charges	6,941	0	457	155,230	155,230	155,230	100%
<b>Total Expense</b>	<b>1,384,833</b>	<b>3,413,603</b>	<b>2,605,332</b>	<b>2,835,662</b>	<b>2,835,662</b>	<b>(577,941)</b>	<b>(17%)</b>
<b>Net Revenues (Expenditures)</b>	<b>(368,811)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1120 Economic Development	(368,811)	0	0	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>(368,811)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Other Governmental Agencies has decreased due to spend down of current multi-year funding awards.
- The proposed expenditure budget for Salaries & Employee Benefits has increased due to anticipated transfer of expenses for personnel associated with an expansion of programs and additional competitive grant activities.
- The proposed expenditure budget for Services and Supplies has decreased due to reduction in anticipated grant funded professional services due to spenddown of current funding awards.
- The proposed expenditure budget for Other Charges has increased due to allocation of Internal Service Fund charges.

# County Administrative Office

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## Personnel

There are no personnel changes.

## Accomplishments

- Utilizing the Governor's Discretionary Additional Assistance WIOA funding, 12 scholarships have been provided to community leaders to acquire an offshore wind graduate degree certificate through the University of Massachusetts. (2001)
- Utilized a \$250k award from the California Employment Development Department's Quality Jobs, Equity, Strategy and Training Disaster Recovery Dislocated Worker Grant to facilitate training and employment pathways for those displaced by the COVID-19 pandemic and seeking entry into the care industry. (3001)
- Utilized a \$288k award from the California Workforce Development Board's Breaking Barriers Grant in Partnership with Westside Community Improvement Association to provide formerly justice-involved individuals with training and supportive services to re-enter the workplace in the construction industry. (3001)
- Secured a \$1.5M award from the Governor's Discretionary Additional Assistance WIOA funding to support the county's Offshore Wind Workforce efforts. The funding will be used to increase education and understanding of the emerging offshore wind industry. (2001)
- Utilizing the Governor's Discretionary Additional Assistance WIOA funding, coordinated an educational trip to New Bedford, Massachusetts for community leaders to meet with established wind developments and community partners. (2001)
- Updated the Humboldt County Workforce Development Board's Regional and Local Plans to align with existing and emerging industries and utilized these updates to seek funding and develop and implement workforce programs geared toward target populations and key industries. (2001)
- Contracted with Xodus Group for a Regional and Local Offshore Wind and Renewables Energy Workforce Assessment and Gap Analysis, a Regional and Local Offshore Wind and Renewable Energy Supply Chain Assessment and Gap Analysis. These include sequencing analyses and stakeholder mapping and engagement assessments. (2001)

## Goals

- Transition WIOA programming and America's Job Center of California Job Market operations to in-house operations with zero impact to participants, partners or providers. (3001)
- Complete Regional and Local Offshore Wind and Renewables Energy Workforce Assessment and Gap Analysis, as well as a Regional and Local Offshore Wind and Renewable Energy Supply Chain Assessment and Gap Analysis, including sequencing analyses, stakeholder mapping and engagement assessments. (2001)
- Participate in the development and implementation of focused programmatic funding pertaining to workforce development in the technology, diversified healthcare, behavioral health, dairy and construction industries. (3001)
- Plan and develop high roads training programs with funding and technical support from the California Workforce Development Board. (3001)
- Plan and develop pre-apprentice and apprenticeship programs with funding and technical support from the South Bay Workforce Investment Board. (3001)
- Develop 2025-2028 Local and Regional Plans, per the California Workforce Development Board's guidelines, to align with existing and emerging industries and utilize the updates to seek funding, develop and implement workforce programs geared toward target populations and key industries. (2001)

# County Administrative Office

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Gainful Employment Outcomes</b>					
Percentage of adults served that received gainful employment.	87	78	73	80	60
<b>Training and Certification or Degree Outcomes</b>					
Percentage of adults served that went to training and received an industry recognized certification or degree.	88	83	80	53	40
<b>Adults Served</b>					
Number of adults served by WIOA.	72	77	51	223	218

# Economic Development Promotion

## Program Description

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 Plan. The allocation to RREEL is equal to 5% of TOT revenues plus an additional \$20,000. The allocation to the Eureka-Humboldt Visitor’s Bureau is for 18% 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. In FY 2024-25, it is recommended to keep the additional revenue in the General Fund until it is stabilized.

This program supports the Board of Supervisors’ Strategic Plan by promoting strong economic resiliency and growth and promoting a robust tourism economy.

## FY 2024-25 Proposed Budget Table

**1100181**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	0	3,000,000	4,000,000	3,440,000	3,440,000	440,000	15%
<b>Total Revenue</b>	<b>0</b>	<b>3,000,000</b>	<b>4,000,000</b>	<b>3,440,000</b>	<b>3,440,000</b>	<b>440,000</b>	<b>15%</b>
<b>Expense</b>							
Salaries & Employee Benefits	0	264,000	264,000	0	0	(264,000)	(100%)
Services and Supplies	713,995	1,130,281	1,130,281	838,910	838,910	(291,371)	(26%)
Other Charges	127	0	57	0	0	0	0%
Special Items	0	264,000	264,000	0	0	(264,000)	(100%)
<b>Total Expense</b>	<b>714,122</b>	<b>1,658,281</b>	<b>1,658,338</b>	<b>838,910</b>	<b>838,910</b>	<b>(819,371)</b>	<b>(49%)</b>
<b>Net Revenues (Expenditures)</b>	<b>714,122</b>	<b>(1,341,719)</b>	<b>(2,341,662)</b>	<b>(2,601,090)</b>	<b>(2,601,090)</b>	<b>(1,259,371)</b>	<b>94%</b>
<b>Additional Funding Support</b>							
1100 General Fund	714,122	(1,341,719)	(2,341,662)	(2,601,090)	(2,601,090)	(1,259,371)	94%
<b>Total Additional Funding Support</b>	<b>714,122</b>	<b>(1,341,719)</b>	<b>(2,341,662)</b>	<b>(2,601,090)</b>	<b>(2,601,090)</b>	<b>(1,259,371)</b>	<b>94%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Taxes has increased due to the passage of Measure J which raised TOT taxes by 2% and added RVs and campgrounds.

# County Administrative Office

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- The proposed expenditure budget for Salaries & Employee Benefits has decreased due to the recommended pause of continued allocation of Measure J dollars while working to stabilize the General Fund.
- The proposed expenditure budget for Services and Supplies has decreased due to the recommended pause of continued allocation of Measure J dollars while working to stabilize the General Fund.
- The proposed expenditure budget for Special Items has decreased due to the recommended pause of continued allocation of Measure J dollars while working to stabilize the General Fund.

## Personnel

There are no personnel changes.

# Emergency Response Fund

## Program Description

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 pandemic.

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.

The Emergency Response Fund contains the following budget unit: 3232120 Emergency Response Fund.

This program supports the Board of Supervisors’ Strategic Plan by expanding county infrastructure resilience and promoting strong economic resiliency and growth.

## FY 2024-25 Proposed Budget Table

**3232120**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	1,598,268	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>1,598,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Transfer In</b>							
Other Financing Sources	1,700,000	0	0	0	0	0	0%
<b>Total Transfer In</b>	<b>1,700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	5,592,843	3,142,334	908,231	147,878	147,878	(2,994,456)	(95%)
Services and Supplies	2,449,986	4,313,323	2,083,323	2,011,385	2,011,385	(2,301,938)	(53%)
Other Charges	118,741	0	0	5,840	5,840	5,840	100%
Fixed Assets	29,847	385,000	385,000	285,000	285,000	(100,000)	(26%)
Special Items	0	1,236,000	1,236,000	2,096,000	2,096,000	860,000	70%
Other Financing Uses	11,311	0	0	0	0	0	0%
<b>Total Expense</b>	<b>8,202,727</b>	<b>9,076,657</b>	<b>4,612,554</b>	<b>4,546,103</b>	<b>4,546,103</b>	<b>(4,530,554)</b>	<b>(50%)</b>

# County Administrative Office

## FY 2024-25 Proposed Budget Table

3232120

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Transfer Out</b>							
Transfer	5,300,000	0	0	0	0	0	0%
<b>Total Transfer Out</b>	<b>5,300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>10,204,459</b>	<b>9,076,657</b>	<b>4,612,554</b>	<b>4,546,103</b>	<b>4,546,103</b>	<b>(4,530,554)</b>	<b>(50%)</b>
<b>Additional Funding Support</b>							
3232 Emergency Response Fund	10,204,459	9,076,657	4,612,554	4,546,103	4,546,103	(4,530,554)	(50%)
<b>Total Additional Funding Support</b>	<b>10,204,459</b>	<b>9,076,657</b>	<b>4,612,554</b>	<b>4,546,103</b>	<b>4,546,103</b>	<b>(4,530,554)</b>	<b>(50%)</b>
<b>Staffing Positions</b>							
Allocated Positions	5.00	5.00	5.00	0.00	0.00	(5.00)	(100%)

### Significant Changes

- The proposed expenditure budget for Salaries & Employee Benefits has decreased due to a reduction in available one-time grant funding to be utilized for preventing layoffs.
- The proposed expenditure budget for Services and Supplies has decreased due to a reduction in available one-time grant funding to be utilized for preventing layoffs.
- The proposed expenditure budget for Fixed Assets has decreased due to a reduction in available one-time grant funding to be utilized for preventing layoffs.
- The proposed expenditure budget for Special Items has increased due to anticipated transfer of funds allocated for housing to newly established fund in FY 2024-25.
- Funding of \$285,000 is recommended for capital assets. Additional details are available in the Capital Expenditures table.

### Personnel

A decrease of 5.0 FTE is proposed due to a reduction of available one-time grant funding. Positions have been absorbed into their respective departments or ended due to vacancy.

### Deallocate

- (1.0) FTE IT Technician I/II
- (1.0) FTE IT Security Analyst I/II
- (3.0) FTE Human Resources Analyst I/II

# Fish & Game Advisory Committee

## Program Description

The purpose of this budget unit is to function as the funding source for the Fish & Game Advisory Committee’s grant program. Fish & Game Code requires that all 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 Committee and once approved by the Board of Supervisors.

## FY 2024-25 Proposed Budget Table

1700290

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Fines, Forfeits, Penalties	5,801	6,454	6,454	2,842	2,842	(3,612)	(56%)
<b>Total Revenue</b>	<b>5,801</b>	<b>6,454</b>	<b>6,454</b>	<b>2,842</b>	<b>2,842</b>	<b>(3,612)</b>	<b>(56%)</b>
<b>Expense</b>							
Services and Supplies	8,877	13,500	13,500	10,500	10,500	(3,000)	(22%)
Other Charges	38	0	0	0	0	0	0%
Special Items	0	(7,046)	(7,046)	(7,658)	(7,658)	(612)	9%
<b>Total Expense</b>	<b>8,915</b>	<b>6,454</b>	<b>6,454</b>	<b>2,842</b>	<b>2,842</b>	<b>(3,612)</b>	<b>(56%)</b>
<b>Net Revenues (Expenditures)</b>	<b>3,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1700 Fish & Game	3,114	0	0	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>3,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

There are no significant changes.

## Personnel

There are no personnel changes.

## Accomplishments

- Held public meetings regarding Fish & Game Advisory Committee issues. (Core Services/Other)

## Goals

- Continue to monitor Fish & Game Advisory Commission fund balance and determine feasibility of awarding grants for the protection, conservation and/or preservation of fish and wildlife. (Core Services/Other)

# County Administrative Office

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Revenue from Fines</b>					
The total amount of revenue collected from Fish & Game fines is the funding source for Fish & Game Advisory Committee grants. There has been a steady decline in revenue impacting the Fish & Game Advisory Committee's ability to award grants. *FY 2023-24 total is not yet available.	8,837	8,746	6,594	5,801	0

# Forester & Warden

## Program Description

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 service costs.

This budget unit also provides a 55% percent share of the Cooperative Fire Dispatch. Fire dispatch services are provided by CAL FIRE to the county’s local fire districts. The Humboldt County Fire Chief’s Association covers the remaining 45% of dispatching fees, which is funded by Measure Z.

## FY 2024-25 Proposed Budget Table

1100281

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	0	194,504	0	0	0	(194,504)	(100%)
<b>Total Revenue</b>	<b>0</b>	<b>194,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(194,504)</b>	<b>(100%)</b>
<b>Transfer In</b>							
Other Financing Sources	0	215,222	210,347	216,823	216,823	1,601	1%
<b>Total Transfer In</b>	<b>0</b>	<b>215,222</b>	<b>210,347</b>	<b>216,823</b>	<b>216,823</b>	<b>1,601</b>	<b>1%</b>
<b>Expense</b>							
Services and Supplies	0	0	10,000	0	0	0	0%
Other Charges	383,840	715,414	442,941	590,767	590,767	(124,647)	(17%)
Special Items	(260,311)	0	0	0	0	0	0%
<b>Total Expense</b>	<b>123,529</b>	<b>715,414</b>	<b>452,941</b>	<b>590,767</b>	<b>590,767</b>	<b>(124,647)</b>	<b>(17%)</b>
<b>Net Revenues (Expenditures)</b>	<b>123,529</b>	<b>305,688</b>	<b>242,594</b>	<b>373,944</b>	<b>373,944</b>	<b>68,256</b>	<b>22%</b>
<b>Additional Funding Support</b>							
1100 General Fund	123,529	305,688	242,594	373,944	373,944	68,256	22%
<b>Total Additional Funding Support</b>	<b>123,529</b>	<b>305,688</b>	<b>242,594</b>	<b>373,944</b>	<b>373,944</b>	<b>68,256</b>	<b>22%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Other Governmental Agencies has decreased due to changes in local accounting practices, Measure Z contributions towards cooperative dispatch will be recorded in the Measure Z budget unit - Fire Chiefs, rather than Forester & Warden.

# County Administrative Office

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- The proposed expenditure budget for Other Charges has decreased due to a change in local accounting practices. The total value of the cooperative dispatch contract with CalFIRE was previously recorded in this budget unit; moving forward, only the 55% county share of this contract will be budgeted. The Humboldt County Fire Chiefs Association is responsible for the other 45% of the contract cost.

## **Personnel**

There are no personnel changes.

# Information Technology

## Program Description

Information Technology (IT) is responsible for assisting county departments and staff in improving efficiencies 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.

IT includes the following budget unit: 3550118 Information Technology.

This program supports the Board of Supervisors’ Strategic Plan by improving communications infrastructure (e.g. broadband) and expanding county infrastructure resilience.

## FY 2024-25 Proposed Budget Table

**3550118**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	44,320	73,484	73,484	77,503	77,503	4,019	5%
Charges for Current Services	6,498,632	6,745,755	6,745,755	7,142,452	7,142,452	396,697	6%
Other Fund Revenue	134,067	131,199	131,199	0	0	(131,199)	(100%)
<b>Total Revenue</b>	<b>6,677,019</b>	<b>6,950,438</b>	<b>6,950,438</b>	<b>7,219,955</b>	<b>7,219,955</b>	<b>269,517</b>	<b>4%</b>
<b>Expense</b>							
Salaries & Employee Benefits	2,249,040	3,116,944	2,103,361	3,661,066	3,661,066	544,122	17%
Services and Supplies	3,044,072	3,583,749	3,623,948	4,382,796	4,382,796	799,047	22%
Other Charges	132,979	88,243	88,243	356,018	356,018	267,775	303%
Fixed Assets	0	300,000	300,000	275,000	275,000	(25,000)	(8%)
Other Financing Uses	52,160	0	0	0	0	0	0%
<b>Total Expense</b>	<b>5,478,251</b>	<b>7,088,936</b>	<b>6,115,552</b>	<b>8,674,880</b>	<b>8,674,880</b>	<b>1,585,944</b>	<b>22%</b>
<b>Net Revenues (Expenditures)</b>	<b>(1,198,768)</b>	<b>138,498</b>	<b>(834,886)</b>	<b>1,454,925</b>	<b>1,454,925</b>	<b>1,316,427</b>	<b>951%</b>
<b>Additional Funding Support</b>							
3550 Information Tech Enterprise	(1,198,768)	138,498	(834,886)	1,454,925	1,454,925	1,316,427	951%
<b>Total Additional Funding Support</b>	<b>(1,198,768)</b>	<b>138,498</b>	<b>(834,886)</b>	<b>1,454,925</b>	<b>1,454,925</b>	<b>1,316,427</b>	<b>951%</b>

# County Administrative Office

## FY 2024-25 Proposed Budget Table

3550118

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Staffing Positions</b>							
Allocated Positions	25.00	25.00	25.00	27.00	27.00	2.00	8%

### Significant Changes

- The proposed revenue budget for Charges for Current Services has increased due to anticipated charges to county departments related to absorption of 2.0 FTE previously ARPA-funded positions.
- The proposed revenue budget for Other Fund Revenues has decreased due to a change in local accounting practices. All revenue received through charges to county departments will be reflected in Charges for Current Services.
- The proposed expenditure budget for Salaries & Employee Benefits has increased due to absorption of 2.0 FTE previously ARPA-funded positions: 1.0 IT Security Analyst I/II and 1.0 Technician I/II. Additionally, the deallocation of 1.0 FTE Administrative Secretary and the allocation of 1.0 FTE Administrative Analyst I/II is proposed.
- The proposed expenditure budget for Services and Supplies has increased due to software purchases, licensing and implementation for Palo Alto Firewalls, Time and Attendance software and for additional Finance Enterprise support services.
- The proposed expenditure budget for Other Charges has increased due to allocated central services charges.
- Funding of \$275,000 is recommended for capital assets. Additional details are available in the Capital Expenditures table.

### Personnel

A net increase of 2.0 FTE is proposed to allocate and absorb the costs of previously ARPA-funded positions of 1.0 FTE IT Security Analyst I/II and 1.0 FTE Technician I/II. Additionally, deallocation of 1.0 FTE Administrative Secretary vacancy and allocation of 1.0 FTE Administrative Analyst I/II is proposed to provide support to the diverse needs of the IT Division.

#### Deallocate

(1.0 FTE) Administrative Secretary

#### Allocate

1.0 FTE Administrative Analyst I/II

1.0 FTE IT Security Analyst I/II

1.0 FTE Technician I/II

### Accomplishments

- Improved business processes by implementing a contract management system to provide version control, workflow and contract lifecycle tracking. (5006)
- Improved business processes by implementing Sherpa budget software to streamline the budget process. (5006)
- Enhanced security through the replacement of previous Cisco ASA firewalls with cutting-edge Palo Alto Firewalls. (5006)
- Improved business process by implementing Logikcull software to streamline the Public Records Act (PRA) request process. (5006)

### Goals

- Facilitate the modernization of the county's virtual infrastructure by upgrading to the latest hardware. (5006)

# County Administrative Office

## Goals

- Collaborate with departments on Time and Attendance software that meets the needs of the county departments. (5006)
- Migrate county finance system, Finance Enterprise, to cloud hosted environment to offer greater agility, cost savings, accessibility and security. (5006)
- Remodel of the IT Training Room to provide flexibility, space optimization, enhanced collaboration and create a versatile and adaptable learning environment for the use of county departments and partner agencies to support effective training delivery, promote participant engagement and optimize the use of training resources. (5006)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Closed IT Support Tickets</b>					
Total number of IT support tickets closed by fiscal year.	928	2,246	3,885	7,715	5,886
*FY 2023-24 data is through March 2024.					

# Purchasing & Disposition

## Program Description

Purchasing & 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 county 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 under budget unit 3555-115 include contract review and execution, surplus disposition, vendor review and setup and US Mail distribution. Purchasing 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 contains the following budget unit: 3555115 Purchasing & Disposition.

This program supports the Board of Supervisors’ Strategic Plan by expanding county infrastructure resilience, supporting a well-trained workforce and enhancing climate adaptation for landscapes and communities.

## FY 2024-25 Proposed Budget Table 3555115

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	351,292	0	0	618,084	618,084	618,084	100%
Other Governmental Agencies	0	0	0	1,962	1,962	1,962	100%
Charges for Current Services	0	477,792	433,181	0	0	(477,792)	(100%)
Other Revenues	29,008	28,680	28,680	24,107	24,107	(4,573)	(16%)
Other Fund Revenue	57,315	0	0	0	0	0	100%
<b>Total Revenue</b>	<b>437,616</b>	<b>506,472</b>	<b>461,861</b>	<b>644,153</b>	<b>644,153</b>	<b>137,681</b>	<b>27%</b>
<b>Expense</b>							
Salaries & Employee Benefits	344,151	407,467	336,690	343,537	343,537	(63,930)	(16%)
Services and Supplies	8,145	15,400	20,312	25,550	25,550	10,150	66%
Other Charges	132,424	83,605	103,191	139,166	139,166	55,561	66%
<b>Total Expense</b>	<b>484,720</b>	<b>506,472</b>	<b>460,193</b>	<b>508,253</b>	<b>508,253</b>	<b>1,781</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>47,104</b>	<b>0</b>	<b>(1,668)</b>	<b>(135,900)</b>	<b>(135,900)</b>	<b>(135,900)</b>	<b>100%</b>
<b>Additional Funding Support</b>							
3555 Central Services ISF	47,104	0	(1,668)	(135,900)	(135,900)	(135,900)	100%
<b>Total Additional Funding Support</b>	<b>47,104</b>	<b>0</b>	<b>(1,668)</b>	<b>(135,900)</b>	<b>(135,900)</b>	<b>(135,900)</b>	<b>100%</b>

# County Administrative Office

## FY 2024-25 Proposed Budget Table

3555115

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Staffing Positions</b>							
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00	0%

### Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to a change in local accounting practices. Charges to departments for internal services are now reflected in the Operating Revenue and Contributions category. Additionally, the charges to county departments will be increased to establish a reserve equivalent to 60-day working capital for the ISF.
- The proposed revenue budget for Charges for Current Services has decreased due to a change in local accounting practices. Charges to departments for internal services are now reflected in the Operating Revenue and Contributions category.
- The proposed expenditure budget for Salaries & Employee Benefits has decreased due to the Fiscal Assistant I/II position being vacated as a result of the Voluntary Separation Incentive Program (VSIP).
- The proposed expenditure budget for Other Charges has increased due to allocation of central services charges.

### Personnel

There are no personnel changes.

### Accomplishments

- Assisted with development and implementation of the Laserfiche system for document and contract management. (3001)
- Implemented practices in compliance with CA SB1383 recyclability and postconsumer recycled content reporting and procurement requirements. (5001)

### Goals

- Finalize and implement revision of the Purchasing Policy to maintain relevancy, and to provide clarity and guidance to county staff and stakeholders for compliance. (1009)
- Test and implement an online reconciliation system for the CAL-Card credit card program to streamline and automate the approval workflow process. (3001)

### Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Purchase Orders</b>					
Purchase Orders	2,828	2,082	2,114	2,199	0
*FY 2023-24 data not yet available.					

# County Administrative Office

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Purchase Order Lines</b>					
The number of purchase order line items 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. *FY 2023-24 data not yet available.	7,826	6,117	5,849	5,606	0
<b>New CAL-Card Accounts</b>					
The number of new CAL-Card credit card accounts created per fiscal year. Purchasing administers the CAL-Card program to facilitate small-value purchases of goods by county staff in support of day-to-day operations. *FY 2023-24 data not yet available.	72	49	60	59	0
<b>CAL-Card Accounts</b>					
The total number of CAL-Card credit card accounts managed per fiscal year. Purchasing administers the CAL-Card program to facilitate small-value purchases of goods by county staff in support of day-to-day operations. *FY 2023-24 data not yet available.	201	211	218	215	0
<b>Travel Profiles</b>					
The number of user profiles created under the county travel program. Purchasing administers this program to leverage state contracted pricing and the Concur online booking platform. *FY 2023-24 data not yet available.	29	17	27	115	0



# COUNTY COUNSEL

## Departmental Summary

**Scott A. Miles, Interim County Counsel**

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The office of the County Counsel is committed to providing the highest quality representation and advice to assist the county, the 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.

### Program Discussion

The Humboldt County Counsel’s Office provides legal advice to the Board of Supervisors, all county departments, agencies, the 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 & Human Services Behavioral Health in implementing new legislation for the Assisted Outpatient Treatment 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, County Counsel provides similar legal services to other local public entities such as special districts, First 5 Humboldt 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 and outside counsel, 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 within the various departments. County Counsel also responds to appeals, writs and Public Records Act (PRA) requests.

County Counsel includes the following budget unit:

- 1100121 County Counsel

This program supports the Board of Supervisors’ Strategic Plan by supporting a well-trained workforce.

Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$1,829,501
Revenues + Other Financing Sources	\$47,000
General Fund Contribution	\$1,782,501
Personnel	14.0
% General Fund Contribution	97%

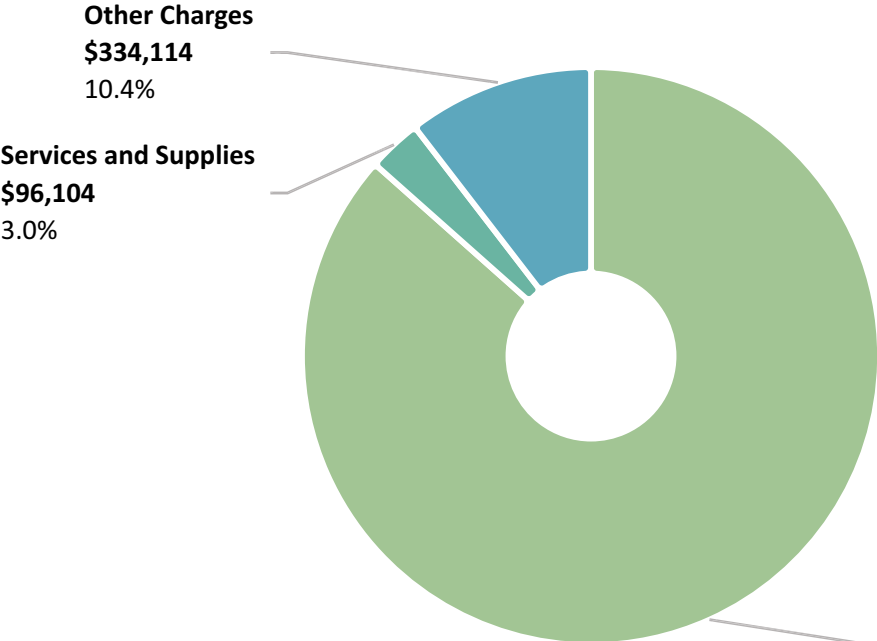
# County Counsel

## Total Revenues



**Charges for Current Services**  
**\$47,000**  
100.0%

## Total Expenditures



**Other Charges**  
**\$334,114**  
10.4%

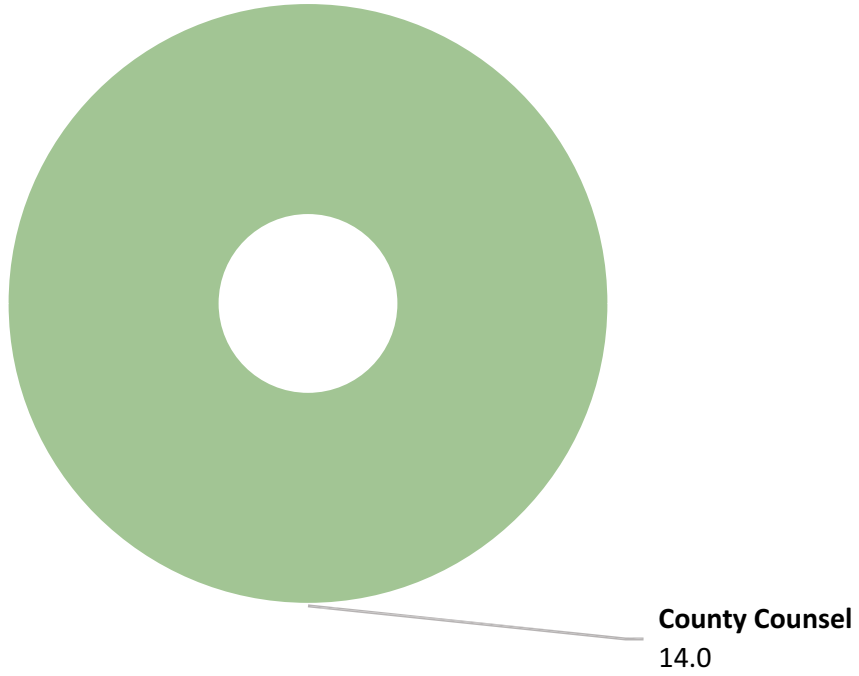
**Services and Supplies**  
**\$96,104**  
3.0%

**Salaries & Employee Benefits**  
**\$2,770,079**  
86.6%

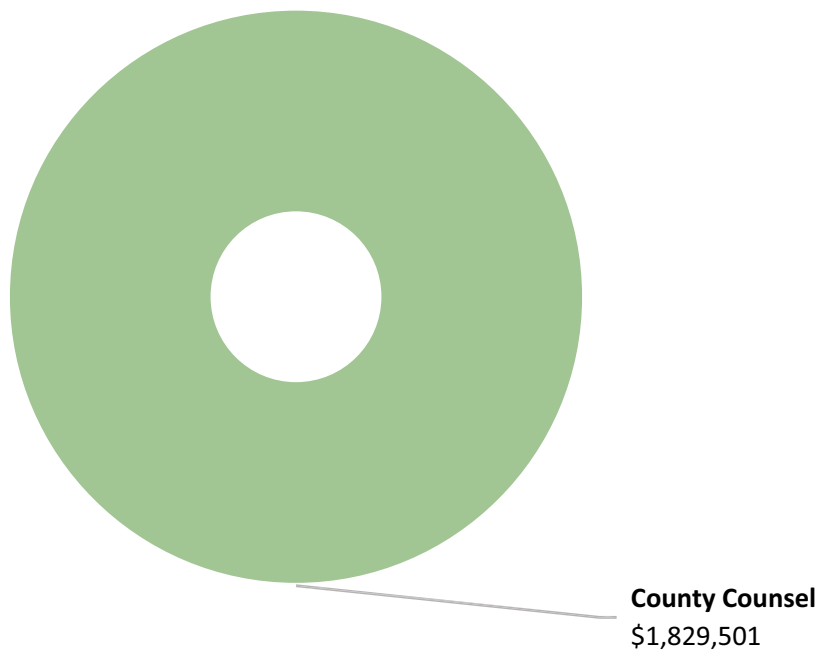
# County Counsel

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## Permanent Positions by Program Area



## Expenditures by Program Area



# County Counsel

## FY 2024-25 Proposed Budget Table

1100121

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Charges for Current Services	49,243	42,000	42,000	47,000	47,000	5,000	12%
Other Fund Revenue	1,015,279	1,303,637	0	0	0	(1,303,637)	(100%)
<b>Total Revenue</b>	<b>1,064,522</b>	<b>1,345,637</b>	<b>42,000</b>	<b>47,000</b>	<b>47,000</b>	<b>(1,298,637)</b>	<b>(97%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	2,235,346	2,647,127	2,647,127	2,770,079	2,770,079	122,952	5%
Services and Supplies	75,597	105,604	110,234	96,104	96,104	(9,500)	(9%)
Other Charges	385,275	375,407	375,407	334,114	334,114	(41,293)	(11%)
Special Items	0	0	(1,303,637)	(1,370,796)	(1,370,796)	(1,370,796)	100%
<b>Total Expense</b>	<b>2,696,218</b>	<b>3,128,138</b>	<b>1,829,131</b>	<b>1,829,501</b>	<b>1,829,501</b>	<b>(1,298,637)</b>	<b>(42%)</b>
<b>Net Revenues (Expenditures)</b>	<b>1,631,696</b>	<b>1,782,501</b>	<b>1,787,131</b>	<b>1,782,501</b>	<b>1,782,501</b>	<b>(0)</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,631,696	1,782,501	1,787,131	1,782,501	1,782,501	(0)	0%
<b>Total Additional Funding Support</b>	<b>1,631,696</b>	<b>1,782,501</b>	<b>1,787,131</b>	<b>1,782,501</b>	<b>1,782,501</b>	<b>(0)</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	16.00	15.00	15.00	14.00	14.00	(1.00)	(7%)

### Significant Changes

- The proposed revenue budget for Other Fund Revenues has decreased due to a change in local accounting practices. Other Fund Revenues are now reflected as Special Items.
- The proposed expenditure budget for Salaries & Employee Benefits has increased due to promotions and increased longevity of existing staff.
- The proposed expenditure budget for Other Charges has decreased due to a reduction in insurance charges.
- The proposed expenditure budget for Special Items has increased due to a change in local accounting practices. Other Fund Revenues are now reflected as Special Items.

### Personnel

A decrease of 1.0 FTE is proposed.

#### Deallocate

(1.0) FTE Deputy County Counsel

### Accomplishments

- Provided daily legal support to Behavioral Health, Public Health, Child Welfare Services, Public Guardian, the Correctional Facility, Sheriff's Office, Office of Emergency Services and various other departments. (Core Services/ Other)

# County Counsel

## Accomplishments

- Provided training opportunities for County staff and commissions on areas such as the Brown Act, Public Records Act, Conflict of Interest Code and new developments in the law. (Core Services/Other)
- Provided joint training to Child Welfare Services and Behavioral Health regarding how to coordinate and manage complex cases and proactive steps dealing with complex cases to reduce risk of litigation against the County. (3001)
- Provided continued assistance to Behavioral Health in the Assisted Outpatient Treatment Program, forensic referrals and to streamline the process for medication of incarcerated persons with mental illness so they receive treatment earlier during their incarceration. (Core Services/Other)
- Received favorable rulings from the Court of Appeal in Child Welfare Services cases. (Core Services/Other)

## Goals

- Continue to provide timely review, advice and drafting of county agreements, policies and legislation. (Core Services/Other)
- Continue to provide daily high quality legal advice and representation to the County as a whole as well as individual departments. (Core Services/Other)
- Continue to provide joint training to Child Welfare Services and Behavioral Health regarding how to coordinate and manage complex cases, including the role of County Counsel and proactive steps County employees can take when dealing with complex cases to reduce risk of litigation against the County. (3001)
- Continue to provide effective training and advocacy in dependency court to ensure children’s safety, as well as consistency and compliance with the law. (Core Services/Other)
- Develop a process to provide assistance to Behavioral Health for the upcoming Community Assistance, Recovery and Empowerment (CARE) Court and working on creating a process and pleadings to reflect implementation of SB43 once the deferment period ends. (Core Services/Other)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Conservatorship Cases</b>					
In FY 2023-24, there were 231 probate conservatorship cases, 150 Lanterman-Petris-Short Act (LPS) cases and 7 Murphy Conservatorship cases for felony defendants who are a danger to the community and incompetent to stand trial; 5 new Assisted Outpatient Treatment (AOT) cases filed and one renewal and continue to prepare involuntary medication petitions.	362	423	365	380	388
<b>Child Welfare Services Dependency Cases Filed</b>					
Total court-involved cases open at any time during the fiscal year.	898	796	684	684	692



# HUMAN RESOURCES

## Departmental Summary

**Zach O'Hanen, Director of Human Resources**

The Human Resources (HR) department is divided into two primary functions for budget purposes: Human Resources Services and Risk Management Services. Human Resources department functions are mandated by federal and state laws, Merit System rules, memorandums of understanding (MOU), compensation and benefit plans and other policies as approved by the Board of Supervisors.

### Program Discussion

The Human Resources Department includes the following budget units:

#### Human Resources Services

- 1100130 Personnel Services

#### Risk Management Services

- 3520359 Risk Management Services
- 3522352 Employee Benefits
- 3523353 Workers Compensation
- 3524354 Liability
- 3525355 Medical Plan
- 3526356 Dental Plan
- 3527357 Unemployment
- 3528358 Purchased Insurance Premium

#### Measure Z Administration

- 1100300 Measure Z Administration

This program supports the Board of Supervisors' Strategic Plan by supporting a well-trained workforce, investing in county facilities, enhancing employee recruitment and retention, strengthening relations with tribal government entities and performing core services related to Employment Law Compliance.

### FY 2024-25 Proposed Budget Table

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	22,465,850	21,246,526	25,648,961	27,882,164	27,882,164	6,635,638	31%

Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$49,705,054
Revenues + Other Financing Sources	\$48,350,699
General Fund Contribution	\$1,354,355
Personnel	19.0
% General Fund Contribution	3%

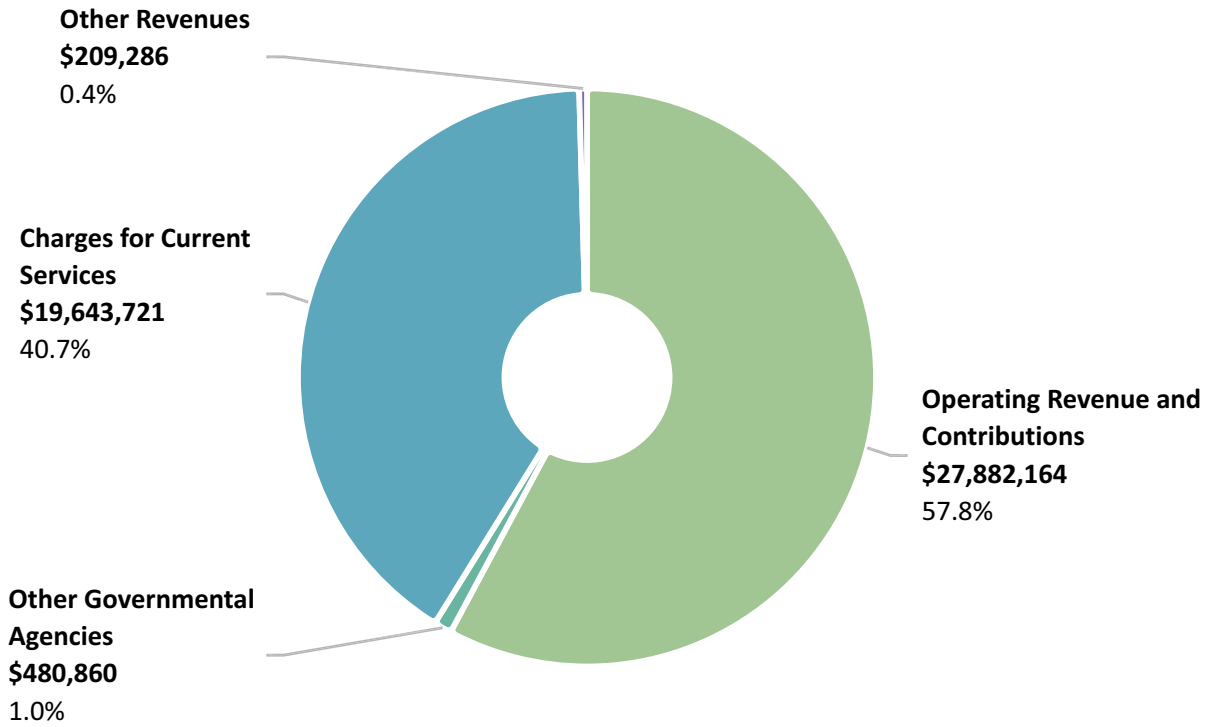
# Human Resources

## FY 2024-25 Proposed Budget Table

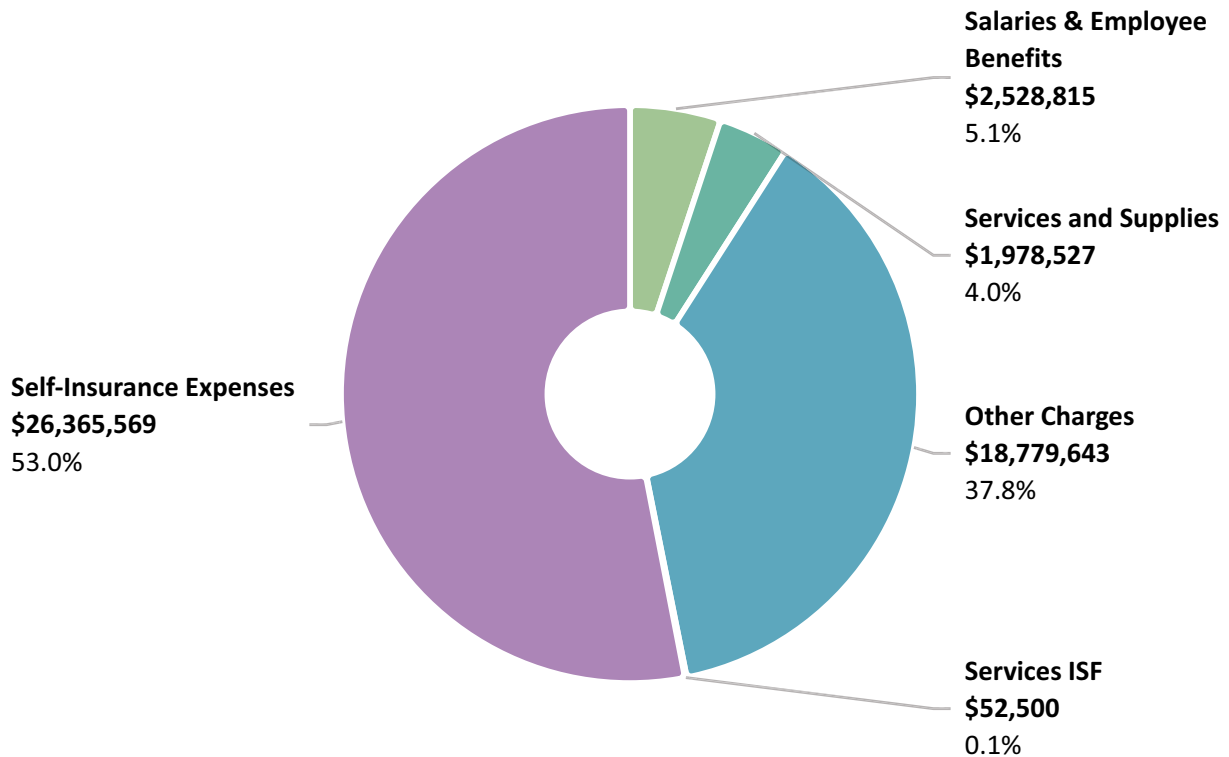
	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
Use of Money and Property	75,081	0	0	0	0	0	0%
Other Governmental Agencies	445,909	480,860	500,860	480,860	480,860	0	0%
Charges for Current Services	10,251,701	22,757,690	19,059,365	19,643,721	19,643,721	(3,113,969)	(14%)
Other Revenues	2,118,670	129,570	44,598	209,286	209,286	79,716	62%
Other Fund Revenue	8,680,134	17,161	17,161	0	0	(17,161)	(100%)
<b>Total Revenue</b>	<b>44,037,345</b>	<b>44,631,807</b>	<b>45,270,945</b>	<b>48,216,031</b>	<b>48,216,031</b>	<b>3,584,224</b>	<b>8%</b>
<b>Transfer In</b>							
Other Financing Sources	0	32,712	(39,288)	0	0	(32,712)	(100%)
<b>Total Transfer In</b>	<b>0</b>	<b>32,712</b>	<b>(39,288)</b>	<b>0</b>	<b>0</b>	<b>(32,712)</b>	<b>(100%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	1,984,397	2,387,920	1,983,140	2,602,276	2,528,815	140,895	6%
Services and Supplies	2,230,979	1,364,957	1,651,624	2,253,527	1,978,527	613,570	45%
Other Charges	13,983,214	18,465,356	15,863,083	18,779,643	18,779,643	314,287	2%
Services ISF	51,765	52,500	32,482	52,500	52,500	0	0%
Self-Insurance Expenses	22,221,281	23,622,825	20,268,970	26,365,569	26,365,569	2,742,744	12%
Other Financing Uses	805,654	0	0	0	0	0	0%
<b>Total Expense</b>	<b>41,277,291</b>	<b>45,893,558</b>	<b>39,799,299</b>	<b>50,053,515</b>	<b>49,705,054</b>	<b>3,811,496</b>	<b>8%</b>
<b>Net Revenues (Expenditures)</b>	<b>(2,760,054)</b>	<b>1,229,039</b>	<b>(5,432,358)</b>	<b>1,837,484</b>	<b>1,489,023</b>	<b>259,984</b>	<b>21%</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,292,699	1,229,039	1,156,962	1,702,816	1,354,355	125,316	10%
3520 IGS-County Insurance	39,962	0	(377,781)	0	0	0	100%
3522 Employee Benefits Fund	34,965	0	(41,488)	72,000	72,000	72,000	100%
3523 Workers Compensation	(868,593)	0	(1,575,552)	0	0	0	0%
3524 Liability Insurance	(2,434,885)	0	(425,411)	0	0	0	0%
3525 Medical Plan	(519,419)	0	(3,789,254)	0	0	0	0%
3526 Dental Plan	153,817	0	(237,807)	0	0	0	0%
3527 Unemployment Insurance	1,888	0	67,040	62,668	62,668	62,668	100%
3528 Purchased Insurance Premiums	(460,486)	0	(209,066)	0	0	0	100%
<b>Total Additional Funding Support</b>	<b>(2,760,054)</b>	<b>1,229,039</b>	<b>(5,432,358)</b>	<b>1,837,484</b>	<b>1,489,023</b>	<b>259,984</b>	<b>21%</b>
<b>Staffing Positions</b>							
Allocated Positions	16.00	15.00	16.00	19.00	19.00	4.00	27%

# Human Resources

## Total Revenues

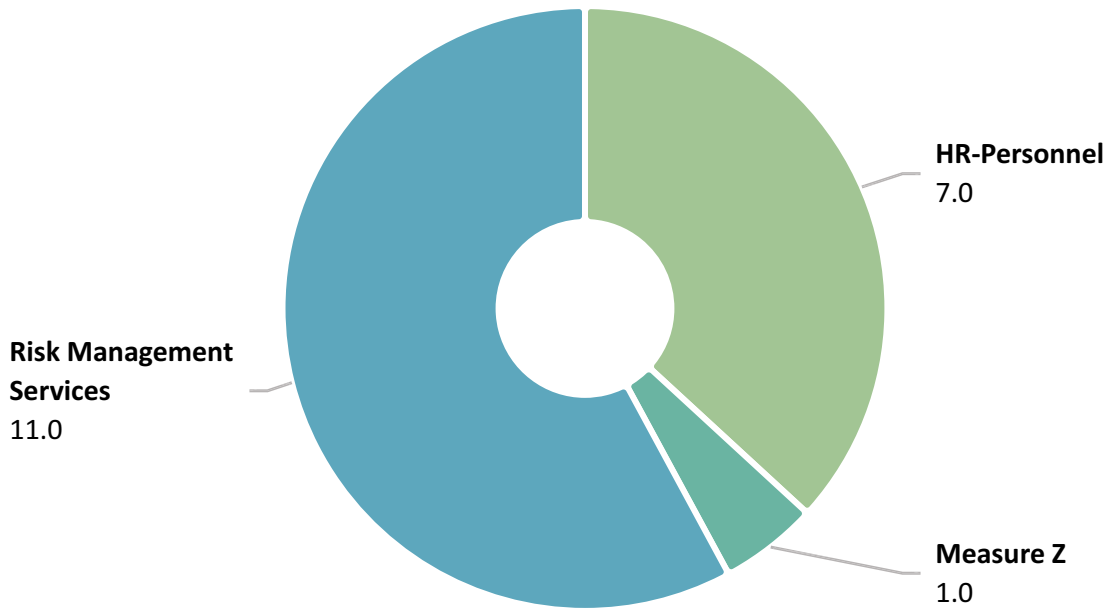


## Total Expenditures

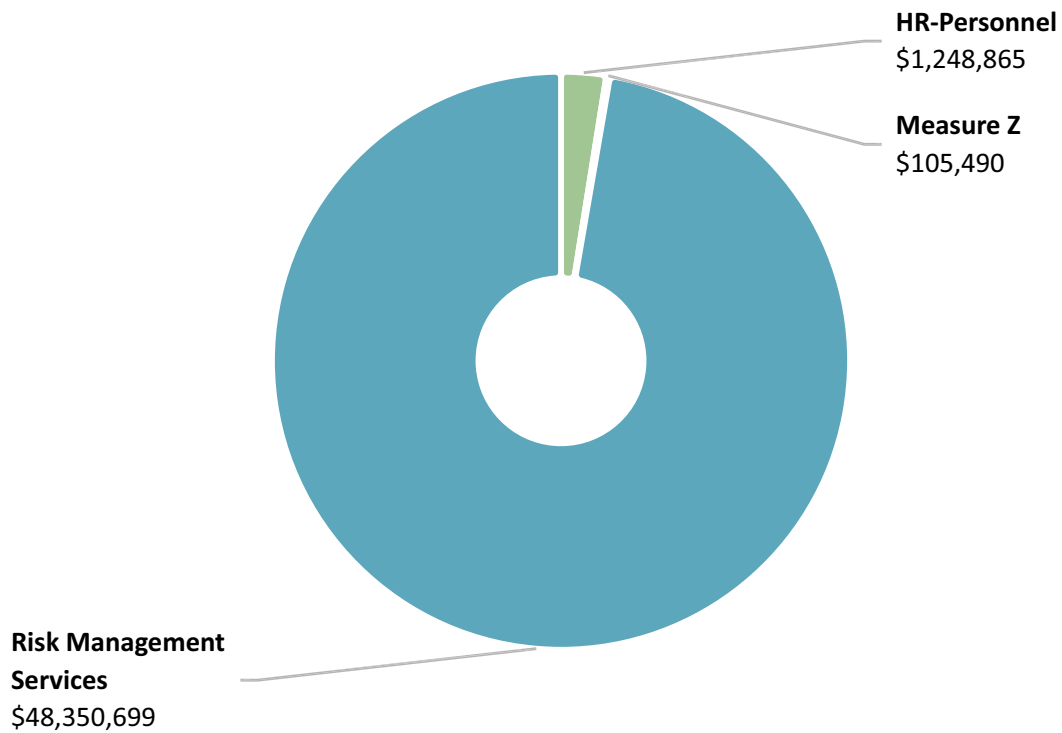


# Human Resources

## Permanent Positions by Program Area



## Expenditures by Program Area



# Personnel Services

## Program Description

The Human Resources Personnel Services Division (HR) 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.

Personnel Services provides support to roughly 2,450 funded full time employee (FTE) positions as reported in the Board adopted FY 2023-24 budget. Supporting the county's workforce is critical to the success of all programs administered by the county, whether they be staffed with General Fund positions or grant funded. Comprehensive Personnel support to department administration and staff is a significant determining factor in employee satisfaction and therefore the effectiveness of the services offered both internally and externally. Personnel Services also directly serves the residents of Humboldt County, whether it is those seeking employment or those referring prospective employees. Personnel Services strives to provide the highest level of service to internal and external customers through professionalism, integrity and responsiveness. Personnel Services embraces the opportunity to contribute to the strategic goals of the agency through innovations in the field of HR management.

Personnel Services includes the following budget unit: 1100130 Personnel Services.

This program supports the Board of Supervisors' Strategic Plan by supporting a well-trained workforce, investing in county facilities, enhancing employee recruitment and retention, strengthening relations with tribal government entities and performing core services related to employment law compliance.

## FY 2024-25 Proposed Budget Table

**1100130**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	20,795	0	0	0	0	0	0%
Other Revenues	30,793	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>51,588</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	946,595	987,193	952,343	1,177,526	1,104,065	116,872	12%
Services and Supplies	236,719	78,482	50,564	77,420	77,420	(1,062)	(1%)
Other Charges	65,770	58,132	58,186	67,380	67,380	9,248	16%
<b>Total Expense</b>	<b>1,249,085</b>	<b>1,123,807</b>	<b>1,061,093</b>	<b>1,322,326</b>	<b>1,248,865</b>	<b>125,058</b>	<b>11%</b>
<b>Net Revenues (Expenditures)</b>	<b>1,197,497</b>	<b>1,123,807</b>	<b>1,061,093</b>	<b>1,322,326</b>	<b>1,248,865</b>	<b>125,058</b>	<b>11%</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,197,497	1,123,807	1,061,093	1,322,326	1,248,865	125,058	11%
<b>Total Additional Funding Support</b>	<b>1,197,497</b>	<b>1,123,807</b>	<b>1,061,093</b>	<b>1,322,326</b>	<b>1,248,865</b>	<b>125,058</b>	<b>11%</b>

# Human Resources

## FY 2024-25 Proposed Budget Table

1100130

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Staffing Positions</b>							
Allocated Positions	6.00	6.00	7.00	7.00	7.00	1.00	17%

## Significant Changes

- The proposed expenditure budget for Salaries & Employee Benefits has increased due to a request to fund an existing Assistant Human Resources Director position after a period of vacancy.

## Additional Funding Requests

Personnel Services submitted two additional funding requests totaling \$222,771.

	Requested	Proposed
1. \$149,310 for funding of 1.0 FTE HR Analyst.	149,310	149,310
2. \$73,461 for funding a partial salary of 1.0 FTE Assistant HR Director. This is for salary charges coming from Risk Management budget unit (3520359).	73,461	0

## Personnel

There are no personnel changes, however 1.0 FTE Human Resources Analyst I/II was allocated during FY 2023-24 as a result of board action.

## Accomplishments

- Created Draft Personnel Rules in alignment with the Board of Supervisors' Strategic Plan. (3001)
- Successfully stabilized the HRIS/Payroll process through collaboration with the Office of the Auditor-Controller. (3001)
- Newly onboarded staff completed the International Public Sector Management Association (IPMA) Certified Professional Program. (3001)
- Onboarded a Human Resources Analyst specially allocated to address recruitment and retention needs related to Approved Local Merit System (ALMS) application approved by the Board of Supervisors. (3001)
- Assisted multiple departments with Equal Employment Opportunity (EEO) Compliance audits related to Grant Funding Requirements (3001)
- Processed more than 300 requisitions for recruitment of vacant positions. (3001)
- Processed more than 3,000 personnel actions and employee information changes, including more than 400 verifications of employment, more than 400 new hires, more than 800 promotions and more than 300 separations. (3001)
- Created agency resources related to progressive discipline. (3001)
- Completed more than 15 classification/reclassification reviews. (3001)
- Completed two California Public Employees' Retirement System (CalPERS) audits. (3001)
- Successfully adopted a County Classification Policy. (3001)
- Processed and investigated more than 60 complaints. (3001)

# Human Resources

## Accomplishments

- Coordinated more than 10 Merit System appeal hearings. (3001)
- Successfully partnered with employees and local agencies to improve the employee experience through Diversity, Equity and Inclusion (DEI) initiatives. (3001)
- Developed a mechanism to collect employee feedback in the orientation and onboarding process. (3001)
- Continued to improve the orientation and onboarding experience for new employees. (3001)

## Goals

- Implement, through collaboration with Auditor Controller’s office and the county Information Technology Division, the Employee Online Interface in Finance Enterprise system to allow for employee self-service related to HRIS/Payroll information. (3001)
- Continue implementation of the Diversity, Equity and Inclusion and Organizational Development initiatives connected to the Board of Supervisors’ Strategic Plan. (3001)
- Consolidate Human Resources support personnel into a centralized location to allow for streamlined services for county employees and the public. (3001)
- Complete a Fair Labor Standards Act (FLSA) audit of county job classifications. (3001)
- Implement a Human Resources form through Laserfiche in collaboration with county Information Technology and all county departments. (3001)
- Initiate and complete labor agreement negotiations with all county bargaining units. (3001)
- Update outdated job classification specifications. (3001)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Requisitions for Personnel Opened</b>					
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 1999-20 and FY 2020-21 is likely a result of the COVID-19 pandemic.	304	263	385	375	455

# Risk Management Administration

## Program Description

Risk Management (RM) addresses 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.

Risk Management includes the following budget units: 3520359 Risk Management Administration, 3522352 Employee Benefits, 3523353 Workers Compensation, 3524354 Liability, 3525355 Medical Plan, 3526356 Dental Plan, 3527357 Unemployment and 3528358 Purchased Insurance Premium.

Risk Management Administration budget unit 3520359 personnel administer the Risk Management programs. All costs associated with Risk Management budgets are cost-allocated to appropriate county departments as an expense.

## FY 2024-25 Proposed Budget Table

**3520359**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	13,000	0	0	0	0	0	0%
Charges for Current Services	881,445	1,272,185	1,272,185	1,614,687	1,614,687	342,502	27%
<b>Total Revenue</b>	<b>894,445</b>	<b>1,272,185</b>	<b>1,272,185</b>	<b>1,614,687</b>	<b>1,614,687</b>	<b>342,502</b>	<b>27%</b>
<b>Transfer In</b>							
Other Financing Sources	0	32,712	32,712	0	0	(32,712)	(100%)
<b>Total Transfer In</b>	<b>0</b>	<b>32,712</b>	<b>32,712</b>	<b>0</b>	<b>0</b>	<b>(32,712)</b>	<b>(100%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	706,364	1,078,659	708,475	1,342,484	1,342,484	263,825	24%
Services and Supplies	95,784	128,525	120,928	117,025	117,025	(11,500)	(9%)
Other Charges	111,171	97,713	97,713	155,178	155,178	57,465	59%

# Human Resources

## FY 2024-25 Proposed Budget Table

3520359

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
Other Financing Uses	17,335	0	0	0	0	0	0%
<b>Total Expense</b>	<b>930,654</b>	<b>1,304,897</b>	<b>927,116</b>	<b>1,614,687</b>	<b>1,614,687</b>	<b>309,790</b>	<b>24%</b>
<b>Net Revenues (Expenditures)</b>	<b>36,209</b>	<b>0</b>	<b>(377,781)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Additional Funding Support</b>							
3520 IGS-County Insurance	36,209	0	(377,781)	0	0	0	100%
<b>Total Additional Funding Support</b>	<b>36,209</b>	<b>0</b>	<b>(377,781)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Staffing Positions</b>							
Allocated Positions	8.00	8.00	8.00	11.00	11.00	3.00	38%

## Significant Changes

- The proposed revenue budget for Charges for Current Services has increased due to anticipated charges to county departments for costs for staffing and services and supplies to carry out state-mandated COVID tracing, implement Board-directed Diversity, Equity and Inclusion programming, and to improve department operations.
- The proposed revenue budget for Other Financing Sources has decreased due to a change in local accounting practices. Transfers In from fund balance are now reflected as Net Revenues Over (Under) Expenditures.
- The proposed expenditure budget for Salaries & Employee Benefits has increased due to the addition of staff to assist with board-directed DEI items, state-mandated COVID tracing and the correction of issues discovered by consultants during a recent department review.
- The proposed expenditure budget for Other Charges has increased due to allocation of central services charges.

## Personnel

A net increase of 3.0 FTE is proposed in response to Workplace 2030, the Board's Strategic Plan, COVID-19 tracing protocols, to assist the county in its ongoing commitment to Diversity, Equity and Inclusion initiatives and to comply with state regulations.

1.0 FTE Project Manager deallocation is proposed as the associated duties, including coordinating All Hands Training Day, have been transferred to the Program Manager position.

### Deallocate

(1.0) FTE Project Manager

### Allocate

2.0 FTE Human Resources Analyst

1.0 FTE Human Resources Technician

1.0 FTE Secretary (MC)

## Accomplishments

- Successfully transitioned from Delta Dental to Ameritas Dental Insurance for county employees. Employees are now reimbursed for 75% of claim fees, as opposed to 66% claim fees with Delta Dental. (1002)

# Human Resources

## Accomplishments

- Conducted more than 500 phone and video conference benefit meetings and processed opt-out recertifications and retirement overviews. (3001)
- Participated in the organization and implementation of the county’s 8th annual All Hands Training Day, in which more than 3,000 mandatory and elective trainings were completed. The 2023 All Hands Training Day was successfully conducted in a hybrid in-person and online format. (3001)
- Successfully managed and monitored 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 2025. (3001)
- Conducted at more than 230 COVID-19-related contact tracing investigations to comply with Cal/OSHA Standards. While doing so, Risk Management supported employees by guiding them through the available leave types and workers compensation processes. (1002)
- Processed over 400 hours’ worth of liability and subrogation claims. (Core Services/Other)
- Administered 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, supervision and labor relations topics. (3001)
- Provided more than 1,000 Professional Service Agreement insurance compliance reviews. (Core Services/Other)

## Goals

- Deliver the Risk Assessment Report to the Board of Supervisors and seek direction on related actions. (3001)
- Re-institute and revamp the county’s safety program, including updating the Injury and Illness Prevention Program, COVID Prevention Program, Departmental Safety Committees and safety policy development. (3001)
- Continue to monitor and assess Key Performance Indicators (KPI) to provide best recommendations for changes to the county’s insurance programs to improve coverage options and lower deaprtmental costs. (Core Services/Other)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>COVID-19 Contact Tracings</b>					
This table indicates the number of COVID-19 contact tracings facilitated by Risk Management in response to legislation based on CAL-OSHA.	0	0	357	758	620

# Employee Benefits

## Program Description

Risk Management-Employee Benefits provides funding for vision and life insurance, the employee assistance program and insurance continuation mandated through the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

## FY 2024-25 Proposed Budget Table

3522352

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	162,528	470,611	446,505	345,580	345,580	(125,031)	(27%)
Other Fund Revenue	273,802	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>436,330</b>	<b>470,611</b>	<b>446,505</b>	<b>345,580</b>	<b>345,580</b>	<b>(125,031)</b>	<b>(27%)</b>
<b>Transfer In</b>							
Other Financing Sources	0	0	(72,000)	0	0	0	0%
<b>Total Transfer In</b>	<b>0</b>	<b>0</b>	<b>(72,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Self-Insurance Expenses	472,497	470,611	333,017	417,580	417,580	(53,031)	(11%)
<b>Total Expense</b>	<b>472,497</b>	<b>470,611</b>	<b>333,017</b>	<b>417,580</b>	<b>417,580</b>	<b>(53,031)</b>	<b>(11%)</b>
<b>Net Revenues (Expenditures)</b>	<b>36,167</b>	<b>0</b>	<b>(41,488)</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>	<b>100%</b>
<b>Additional Funding Support</b>							
3522 Employee Benefits Fund	36,167	0	(41,488)	72,000	72,000	72,000	100%
<b>Total Additional Funding Support</b>	<b>36,167</b>	<b>0</b>	<b>(41,488)</b>	<b>72,000</b>	<b>72,000</b>	<b>72,000</b>	<b>100%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has decreased due to anticipated reduction in costs alongside utilizing small cash balance to supplement revenue.
- The proposed expenditure budget for Self-Insurance Expenses has decreased due to anticipated decline in supplemental life insurance participants.

## Personnel

There are no personnel changes.

# Workers Compensation

## Program Description

Risk Management Workers' Compensation provides funding for workers' compensation insurance premiums, administration and employee safety expenses.

## FY 2024-25 Proposed Budget Table

3523353

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	0	0	919,217	1,000,000	1,000,000	1,000,000	100%
Other Governmental Agencies	412,114	367,009	367,009	367,009	367,009	0	0%
Charges for Current Services	0	8,642,988	7,680,180	7,521,949	7,521,949	(1,121,039)	(13%)
Other Revenues	2,160	0	(540)	1,680	1,680	1,680	100%
Other Fund Revenue	7,750,247	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>8,164,521</b>	<b>9,009,997</b>	<b>8,965,866</b>	<b>8,890,638</b>	<b>8,890,638</b>	<b>(119,359)</b>	<b>(1%)</b>
<b>Expense</b>							
Services and Supplies	0	23,500	18,250	24,500	24,500	1,000	4%
Other Charges	6,993,966	8,683,093	7,084,160	8,435,672	8,435,672	(247,421)	(3%)
Self-Insurance Expenses	205,314	303,404	287,904	430,466	430,466	127,062	42%
<b>Total Expense</b>	<b>7,199,280</b>	<b>9,009,997</b>	<b>7,390,314</b>	<b>8,890,638</b>	<b>8,890,638</b>	<b>(119,359)</b>	<b>(1%)</b>
<b>Net Revenues (Expenditures)</b>	<b>(965,241)</b>	<b>0</b>	<b>(1,575,552)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
3523 Workers Compensation	(965,241)	0	(1,575,552)	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>(965,241)</b>	<b>0</b>	<b>(1,575,552)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to a change in local accounting practices. Charges to non-General Fund departments are now reflected in the Operating Revenue and Contributions category, rather than Charges for Current Services.
- The proposed revenue budget for Charges for Current Services has decreased due to a change in local accounting practices. Charges to non-General Fund departments are now reflected in the Operating Revenue and Contributions category, while charges to General Fund departments remain in the Charges for Current Services category.
- The proposed expenditure budget for Other Charges has decreased due to allocation of insurance charges.

# Human Resources

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- The proposed expenditure budget for Self-Insurance Expenses has increased due to costs associated with administration of the Worker's Comp program.

## **Personnel**

There are no personnel changes.

# Liability

## Program Description

Risk Management 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.

## FY 2024-25 Proposed Budget Table

3524354

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	12,293	0	877,107	1,000,000	1,000,000	1,000,000	100%
Charges for Current Services	7,428,844	8,690,256	7,813,150	8,707,185	8,707,185	16,929	0%
Other Revenues	2,085,717	0	45,138	0	0	0	0%
Other Fund Revenue	297,478	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>9,824,332</b>	<b>8,690,256</b>	<b>8,735,395</b>	<b>9,707,185</b>	<b>9,707,185</b>	<b>1,016,929</b>	<b>12%</b>
<b>Expense</b>							
Services and Supplies	1,889,902	1,125,000	1,448,989	1,729,724	1,729,724	604,724	54%
Other Charges	4,942,337	7,207,000	6,502,739	7,505,276	7,505,276	298,276	4%
Self-Insurance Expenses	19,328	358,256	358,256	472,185	472,185	113,929	32%
Other Financing Uses	514,517	0	0	0	0	0	0%
<b>Total Expense</b>	<b>7,366,084</b>	<b>8,690,256</b>	<b>8,309,984</b>	<b>9,707,185</b>	<b>9,707,185</b>	<b>1,016,929</b>	<b>12%</b>
<b>Net Revenues (Expenditures)</b>	<b>(2,458,249)</b>	<b>0</b>	<b>(425,411)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
3524 Liability Insurance	(2,458,249)	0	(425,411)	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>(2,458,249)</b>	<b>0</b>	<b>(425,411)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to a change in local accounting practices. Charges applied to non-General Fund departments are reflected in the Operating Revenue and Contributions category, rather than Charges for Current Services. Charges to General Fund departments remain in the Charges for Current Services category.
- The proposed expenditure budget for Services and Supplies has increased due to higher legal expenses.
- The proposed expenditure budget for Other Charges has increased due to excess coverage rates for liability judgments and damages as set by California State Association of Counties Excess Insurance Authority (CSAC EIA).
- The proposed expenditure budget for Self-Insurance Expenses has increased due to claim administration costs as a result of the volume of claims against the county.

# Human Resources

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## Personnel

There are no personnel changes.

# Medical Plan

## Program Description

Risk Management-Medical Plan budget unit provides funding for medical health plan costs and the county-wide flu immunization events.

## FY 2024-25 Proposed Budget Table

3525355

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	20,781,869	20,612,865	21,750,972	23,163,994	23,163,994	2,551,129	12%
<b>Total Revenue</b>	<b>20,781,869</b>	<b>20,612,865</b>	<b>21,750,972</b>	<b>23,163,994</b>	<b>23,163,994</b>	<b>2,551,129</b>	<b>12%</b>
<b>Expense</b>							
Self-Insurance Expenses	20,036,078	20,612,865	17,961,718	23,163,994	23,163,994	2,551,129	12%
Other Financing Uses	273,802	0	0	0	0	0	0%
<b>Total Expense</b>	<b>20,309,880</b>	<b>20,612,865</b>	<b>17,961,718</b>	<b>23,163,994</b>	<b>23,163,994</b>	<b>2,551,129</b>	<b>12%</b>
<b>Net Revenues (Expenditures)</b>	<b>(471,989)</b>	<b>0</b>	<b>(3,789,254)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
3525 Medical Plan	(471,989)	0	(3,789,254)	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>(471,989)</b>	<b>0</b>	<b>(3,789,254)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to county and employee contributions for higher health insurance premiums from CalPERS.
- The proposed expenditure budget for Self-Insurance Expenses has increased due to higher CalPERS premiums due to the number of county employees utilizing the county’s health insurance program.

## Personnel

There are no personnel changes.

# Dental Plan

## Program Description

Risk Management Dental Plan provides funding for the county's self-insured dental plan expenses and administration.

## FY 2024-25 Proposed Budget Table

3526356

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	1,208,887	163,050	1,411,693	1,389,960	1,389,960	1,226,910	752%
Charges for Current Services	0	1,560,450	0	0	0	(1,560,450)	(100%)
<b>Total Revenue</b>	<b>1,208,887</b>	<b>1,723,500</b>	<b>1,411,693</b>	<b>1,389,960</b>	<b>1,389,960</b>	<b>(333,540)</b>	<b>(19%)</b>
<b>Expense</b>							
Self-Insurance Expenses	1,355,437	1,723,500	1,173,886	1,389,960	1,389,960	(333,540)	(19%)
<b>Total Expense</b>	<b>1,355,437</b>	<b>1,723,500</b>	<b>1,173,886</b>	<b>1,389,960</b>	<b>1,389,960</b>	<b>(333,540)</b>	<b>(19%)</b>
<b>Net Revenues (Expenditures)</b>	<b>146,550</b>	<b>0</b>	<b>(237,807)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
3526 Dental Plan	146,550	0	(237,807)	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>146,550</b>	<b>0</b>	<b>(237,807)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to a change in local accounting practices. Revenue from departments for employee dental insurance was previously reflected in the Charges for Services category.
- The proposed expenditure budget for Self-Insurance Expenses has decreased due to an anticipated reduction in claims payments in conjunction with utilizing cash balance.

## Personnel

There are no personnel changes.

# Unemployment

## Program Description

Risk Management Unemployment provides funding for the self-insured unemployment plan claims and administration.

## FY 2024-25 Proposed Budget Table

**3527357**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	296,021	0	243,467	290,224	290,224	290,224	100%
Charges for Current Services	0	297,489	0	0	0	(297,489)	(100%)
Other Fund Revenue	0	17,161	17,161	0	0	(17,161)	(100%)
<b>Total Revenue</b>	<b>296,021</b>	<b>314,650</b>	<b>260,628</b>	<b>290,224</b>	<b>290,224</b>	<b>(24,426)</b>	<b>(8%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	241,664	225,939	233,056	0	0	(225,939)	(100%)
Services and Supplies	3,048	4,450	10,393	9,514	9,514	5,064	114%
Other Charges	0	42	0	0	0	(42)	(100%)
Self-Insurance Expenses	57,136	84,219	84,219	343,378	343,378	259,159	308%
<b>Total Expense</b>	<b>301,848</b>	<b>314,650</b>	<b>327,668</b>	<b>352,892</b>	<b>352,892</b>	<b>38,242</b>	<b>12%</b>
<b>Net Revenues (Expenditures)</b>	<b>5,827</b>	<b>0</b>	<b>67,040</b>	<b>62,668</b>	<b>62,668</b>	<b>62,668</b>	<b>100%</b>
<b>Additional Funding Support</b>							
3527 Unemployment Insurance	5,827	0	67,040	62,668	62,668	62,668	100%
<b>Total Additional Funding Support</b>	<b>5,827</b>	<b>0</b>	<b>67,040</b>	<b>62,668</b>	<b>62,668</b>	<b>62,668</b>	<b>100%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to a change in local accounting practices. Revenue from departments for unemployment insurances is now reflected as revenue within the Operating Revenue and Contributions category, rather than Charges for Current Services.
- The proposed expenditure budget for Self-Insurance Expenses has increased due to a change in local accounting practices. Unemployment insurance claims previously reflected within the Salaries & Benefits category are now reflected as Claim Payments within the Self-Insurance Expenses category.

## Personnel

There are no personnel changes.

# Purchased Insurance Premiums

## Program Description

Risk Management Purchased Insurance Premiums provides funding to procure insurance coverage including property, medical malpractice, life, airport, crime bond and other special miscellaneous insurance policies.

## FY 2024-25 Proposed Budget Table

3528358

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Operating Revenue and Contributions	3,900	0	0	692,406	692,406	692,406	100%
Other Governmental Agencies	0	113,851	133,851	113,851	113,851	0	0%
Charges for Current Services	1,941,412	2,294,322	2,293,850	1,799,900	1,799,900	(494,422)	(22%)
Other Revenues	0	129,570	0	207,606	207,606	78,036	60%
Other Fund Revenue	358,607	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>2,303,919</b>	<b>2,537,743</b>	<b>2,427,701</b>	<b>2,813,763</b>	<b>2,813,763</b>	<b>276,020</b>	<b>11%</b>
<b>Expense</b>							
Other Charges	1,725,956	2,415,273	2,116,183	2,613,257	2,613,257	197,984	8%
Services ISF	51,765	52,500	32,482	52,500	52,500	0	0%
Self-Insurance Expenses	46,276	69,970	69,970	148,006	148,006	78,036	112%
<b>Total Expense</b>	<b>1,823,997</b>	<b>2,537,743</b>	<b>2,218,635</b>	<b>2,813,763</b>	<b>2,813,763</b>	<b>276,020</b>	<b>11%</b>
<b>Net Revenues (Expenditures)</b>	<b>(479,922)</b>	<b>0</b>	<b>(209,066)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Additional Funding Support</b>							
3528 Purchased Insurance Premiums	(479,922)	0	(209,066)	0	0	0	100%
<b>Total Additional Funding Support</b>	<b>(479,922)</b>	<b>0</b>	<b>(209,066)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Operating Revenue and Contributions has increased due to a change in local accounting practices. Revenue from non-General Fund departments for purchased insurance premiums previously reflected in the Charges for Current Services category is now reflected as Operating Revenue and Contributions.
- The proposed revenue budget for Charges for Current Services has decreased due to a change in local accounting practices. Revenue from non-General Fund departments previously reflected in the Charges for Current Services category is now reflected in the Operating Revenue and Contributions category.
- The proposed revenue budget for Other Revenues has increased due to prior year trends in revenue receipts.
- The proposed expenditure budget for Other Charges has increased due to anticipated insurance premiums.

# Human Resources

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- The proposed expenditure budget for Self-Insurance Expenses has increased due to internal administration expenses as a result of increased staffing needs in the Risk Management division.

## **Personnel**

There are no personnel changes.

# Measure Z Administration

## Program Description

Measure Z Administration supports staffing costs related to the administration of Measure Z-funded positions. This budget unit contains 1.0 FTE that provides HR services that support Measure Z.

## FY 2024-25 Proposed Budget Table

1100300

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Expense</b>							
Salaries & Employee Benefits	89,775	96,129	89,266	82,266	82,266	(13,863)	(14%)
Services and Supplies	5,525	5,000	2,500	295,344	20,344	15,344	307%
Other Charges	(97)	4,103	4,103	2,880	2,880	(1,223)	(30%)
<b>Total Expense</b>	<b>95,202</b>	<b>105,232</b>	<b>95,869</b>	<b>380,490</b>	<b>105,490</b>	<b>258</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>95,202</b>	<b>105,232</b>	<b>95,869</b>	<b>380,490</b>	<b>105,490</b>	<b>258</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1100 General Fund	95,202	105,232	95,869	380,490	105,490	258	0%
<b>Total Additional Funding Support</b>	<b>95,202</b>	<b>105,232</b>	<b>95,869</b>	<b>380,490</b>	<b>105,490</b>	<b>258</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	2.00	1.00	1.00	1.00	1.00	0.00	0%

## Significant Changes

There are no significant changes.

## Measure Z Requests

Measure Z Administration submitted one Measure Z request totaling \$275,000.

	Requested	Proposed
1. \$275,000 for grant consulting and writing for departments and agencies receiving Measure Z funding.	275,000	0

## Personnel

There are no personnel changes.



# MEASURE Z

## Departmental Summary

Elishia Hayes, County Administrative Officer

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

### Program Discussion

The purpose of the Measure Z budget units is to manage the Measure Z allocations that were approved by the Board of Supervisors. In November 2018, Humboldt County voters passed Measure O with a voter approval of nearly 74%. This measure renews Measure Z, the local half-cent sales tax originally passed by voters in 2014. Measure Z was the original ordinance that imposed the tax, and Measure O simply stated that it will remain in effect until ended by voters. As such, the tax will continue to be referred to as Measure Z. This budget provides one concise location for Measure Z funding allocated to Public Works in order to ensure the utmost level of transparency. In FY 2023-24, the Board of Supervisors' established a set allocation for a three-year period to county departments and four outside agencies including City of Fortuna, Humboldt County Fire Chiefs Association, K'imaw Medical Center and Southern Trinity Area Rescue. Additionally, the Board created a reserve to set aside funds as a contingency for future year revenue shortages.

Measure Z revenues are General Fund Revenue, and as such, all expenditures are funded by General Fund Contribution. The General Fund Contribution reflected is the use of available Measure Z fund balance in the coming year, while revenues are the anticipated tax revenue for the upcoming year.

Measure Z revenues are General Fund Revenue, and as such, all expenditures are funded by General Fund Contribution. The General Fund Contribution reflected is the use of available Measure Z fund balance in the coming year, while revenues are the anticipated tax revenue for the upcoming year.

This program contains the following budget units:

- 1100889 General Purpose Revenue Measure Z
- 1100197 Measure Z - Other

See individual budget units for additional details on the below:

- 1100292 Public Defender Measure Z
- 1100293 DHHS Measure Z
- 1100295 District Attorney Measure Z
- 1100296 Probation Measure Z
- 1100297 Sheriff Measure Z
- 1100298 Public Works Measure Z
- 1100300 Measure Z Administration

Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$17,706,079
Revenues + Other Financing Sources	\$13,000,000
General Fund Contribution	\$4,706,079
Personnel	75.0
% General Fund Contribution	27%

# Measure Z

## FY 2024-25 Proposed Budget Table

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	13,071,756	12,670,255	13,248,638	13,000,000	13,000,000	329,745	3%
Charges for Current Services	275	0	0	0	0	0	0%
Other Fund Revenue	14,105	0	132,431	0	0	0	0%
<b>Total Revenue</b>	<b>13,086,136</b>	<b>12,670,255</b>	<b>13,381,069</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>329,745</b>	<b>3%</b>
<b>Transfer In</b>							
Other Financing Sources	300,000	0	0	0	0	0	0%
<b>Total Transfer In</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Salaries & Employee Benefits	8,312,590	10,086,983	9,866,860	9,945,986	9,945,986	(140,997)	(1%)
Services and Supplies	1,410,049	1,244,454	2,398,885	2,048,670	1,409,670	165,216	13%
Other Charges	4,195,811	1,546,818	3,541,364	6,336,619	5,250,423	3,703,605	239%
Fixed Assets	584,778	90,000	57,537	1,208,490	1,100,000	1,010,000	1,122%
Special Items	19,778	0	0	0	0	0	0%
Other Financing Uses	827	0	0	0	0	0	0%
<b>Total Expense</b>	<b>14,523,834</b>	<b>12,968,255</b>	<b>15,864,646</b>	<b>19,539,765</b>	<b>17,706,079</b>	<b>4,737,824</b>	<b>37%</b>
<b>Net Revenues(Expenditures)</b>	<b>1,137,698</b>	<b>298,000</b>	<b>2,483,577</b>	<b>6,539,765</b>	<b>4,706,079</b>	<b>4,408,079</b>	<b>1,479%</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,137,698	298,000	2,483,577	6,539,765	4,706,079	(20,932,431)	1,479%
<b>Total Additional Funding Support</b>	<b>1,137,698</b>	<b>298,000</b>	<b>2,483,577</b>	<b>6,539,765</b>	<b>4,706,079</b>	<b>(20,932,431)</b>	<b>1,479%</b>
<b>Staffing Positions</b>							
Allocated Positions	91.00	83.00	83.00	75.00	75.00	(8.00)	(10%)

## Measure Z

# Measure Z Contribution-Other

### Program Description

Measure Z Contributions-Other includes allocations for all non-county agencies that receive Measure Z funding. For FY 2024-25, 14 outside agencies submitted a total of 14 applications totaling \$3,060,476. 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 fund all of these applications and in April the Board of Supervisors determined which agencies to fund. Those determinations are reflected in the Measure Z Contributions-Other budget unit.

### FY 2024-25 Proposed Budget Table

1100197

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Fund Revenue	0	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Services and Supplies	0	0	0	4,000	0	0	100%
Other Charges	3,807,396	1,202,111	3,196,657	5,111,776	4,025,580	2,823,469	235%
Special Items	19,778	0	0	0	0	0	0%
<b>Total Expense</b>	<b>3,827,175</b>	<b>1,202,111</b>	<b>3,196,657</b>	<b>5,115,776</b>	<b>4,025,580</b>	<b>2,823,469</b>	<b>235%</b>
<b>Net Revenues (Expenditures)</b>	<b>3,827,175</b>	<b>1,202,111</b>	<b>3,196,657</b>	<b>5,115,776</b>	<b>4,025,580</b>	<b>2,823,469</b>	<b>235%</b>
<b>Additional Funding Support</b>							
1100 General Fund	3,827,175	1,202,111	3,196,657	5,115,776	4,025,580	2,823,469	235%
<b>Total Additional Funding Support</b>	<b>3,827,175</b>	<b>1,202,111</b>	<b>3,196,657</b>	<b>5,115,776</b>	<b>4,025,580</b>	<b>2,823,469</b>	<b>235%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

### Significant Changes

- The proposed expenditure budget for Other Charges has increased due to allocations to non-county public safety agencies. These increased allocations are funded using significant salary savings from FY 2022-23.

### Measure Z Requests

Measure Z Contribution-Other submitted fourteen Measure Z requests totaling \$3,433,762.

	Requested	Proposed
1. \$2,400,000 for Fire Chiefs Association funding for fire apparatus, equipment, dispatch fees, training and planning.	2,400,000	2,100,000
2. \$197,901 for Fortuna Police Department to reinstate a School Resource Officer to serve the Eel River Valley.	197,901	197,901
3. \$118,591 for City of Arcata for a Juvenile Diversion Counselor to serve Northern Humboldt.	118,591	45,665
4. \$80,244 for City of Rio Dell to fund a part-time clerical position to free up law enforcement staff time.	80,244	0

# Measure Z

	Requested	Proposed
5. \$57,446 for Redwood Parks Conservancy to fund a lifeguard to serve Northern Humboldt beaches.	57,446	0
6. \$122,620 for Kimaw Medical Center to provide ambulance service on Highway 299.	122,620	0
7. \$30,000 for City of Blue Lake to fund contracted services with the Sheriff's Office.	30,000	0
8. \$216,000 for Willow Creek & Blue Lake Fire to fund out-of-district response.	216,000	0
9. \$25,000 for the Free to Fly Foundation to fund support for single mothers.	25,000	0
10. \$36,300 for Humboldt Senior Resource Center to fund emergency shelf-stable food for seniors.	36,300	0
11. \$95,702 for City of Trinidad to fund contracted services with the Sheriff's Office to supplement the COPS grant.	95,702	0
12. \$24,958 for Healy Senior Resource Center of Southern Humboldt to fund increases in the number of seniors served by the Meals on Wheels program in Southern Humboldt.	24,958	0
13. \$25,000 for Sky High Training to fund a boxing ring and enrollment fees at Institute of Combat.	25,000	0
14. \$4,000 for Jacoby Creek Safety Committee for a speed table on Jacoby Creek Road.	4,000	0

## Personnel

There are no personnel changes.

## Measure Z

# Measure Z General Purpose Revenue

### Program Description

Measure Z General Purpose Revenue is associated with projected revenue generated from sales tax activity.

### FY 2024-25 Proposed Budget Table

1100889

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	13,071,756	12,670,255	13,248,638	13,000,000	13,000,000	329,745	3%
<b>Total Revenue</b>	<b>13,071,756</b>	<b>12,670,255</b>	<b>13,248,638</b>	<b>13,000,000</b>	<b>13,000,000</b>	<b>329,745</b>	<b>3%</b>
<b>Transfer In</b>							
Other Financing Sources	0	0	0	0	0	0	0%
<b>Total Transfer In</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Other Charges	0	0	0	864,000	864,000	864,000	100%
<b>Total Expense</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>864,000</b>	<b>864,000</b>	<b>864,000</b>	<b>100%</b>
<b>Net Revenues (Expenditures)</b>	<b>(13,071,756)</b>	<b>(12,670,255)</b>	<b>(13,248,638)</b>	<b>(12,136,000)</b>	<b>(12,136,000)</b>	<b>534,255</b>	<b>(4%)</b>
<b>Additional Funding Support</b>							
1100 General Fund	(13,071,756)	(12,670,255)	(13,248,638)	(12,136,000)	(12,136,000)	534,255	(4%)
<b>Total Additonal Funding Support</b>	<b>(13,071,756)</b>	<b>(12,670,255)</b>	<b>(13,248,638)</b>	<b>(12,136,000)</b>	<b>(12,136,000)</b>	<b>534,255</b>	<b>(4%)</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

### Significant Changes

- The proposed revenue budget for Taxes has increased due to prior year trend in tax revenue receipts.
- The proposed expenditure budget for Other Charges has increased due to creation of a reserve for Measure Z funds to be utilized if there are shortfalls in revenues.

### Personnel

There are no personnel changes.

# Certificates of Participation (COP) Payments

## Program Description

Certificate of Participation-Payments (COP) funds long-term debt service payments on Certificates of Participation (COP) issued to finance capital projects such as the Library, Jail Phases I and II, the Regional Juvenile Facility, Juvenile Hall, earthquake repairs and airport hangars and interest on short-term financing for infrastructure through the Finance Plan.

The budget of \$1,681,495 includes funding in the following amounts:

\$ 27,950 - 1994 Library Project

\$110,625 - 1994 Jail Phase I Project

\$ 17,918 - 1996 Regional Juvenile Center Project

\$ 44,386 - 1996 Jail Phase I Project

\$ 54,118 - 1996 Jail Phase II Project

\$ 73,585 - 1996 Jail Phase II Public Safety Project

\$180,822 - Refinance of the 2012 Earthquake Repairs

\$168,861 - 2012 Juvenile Hall

\$761,071 - Interest payments on the 2020 Finance Plan

\$242,159 - Future principal 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 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 FY 2023-24, the Board approved an extension of the 2020 Finance Plan, expanding the amount from \$40 million to \$60 million. It is anticipated that \$29.2 million will have been drawn for projects by the end of FY 2024-25. The list of projects consists of: Juvenile Hall Replacement \$2 million; Weights and Measures Building \$1.14 million; Courthouse Fifth Floor Remodel \$1.31million; California Redwood Coast - Humboldt County Airport Restaurant \$250,000; Corrections Resource Center, Senate Bill (SB) 863 Jail Expansion \$4.1 million; ADA Curb Ramps \$2.7 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 \$1.5 million; Garberville Campus \$2.68

# Other Funds

million; ADA Probation Main \$200,000; Auditor Controller Office Renovation \$700,000; Agriculture Building \$900,000; Public Works Main \$640,000; and Property Acquisitions \$4.8 million. As projects included in the 2020 COP get underway, the county will need to budget an allocation of approximately \$761,071 in interest and \$242,159 for future principal payments for Fiscal Year 2024-25.

COP includes the following budget unit: 1100190 Certificate of Participation-Payments.

This program supports the Board of Supervisors' Strategic Plan by investing in county facilities.

## FY 2024-25 Proposed Budget Table

**1100190**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	465,756	434,180	434,180	416,770	416,770	(17,410)	(4%)
<b>Total Revenue</b>	<b>465,756</b>	<b>434,180</b>	<b>434,180</b>	<b>416,770</b>	<b>416,770</b>	<b>(17,410)</b>	<b>(4%)</b>
<b>Expense</b>							
Services and Supplies	175,573	256,000	233,776	761,071	761,071	505,071	197%
Other Charges	0	78,138	78,138	0	0	(78,138)	(100%)
Special Items	1,434,758	0	0	920,424	920,424	920,424	100%
Other Financing Uses	0	1,364,767	1,364,767	0	0	(1,364,767)	(100%)
<b>Total Expense</b>	<b>1,610,331</b>	<b>1,698,905</b>	<b>1,676,681</b>	<b>1,681,495</b>	<b>1,681,495</b>	<b>(17,410)</b>	<b>(1%)</b>
<b>Net Revenues (Expenditures)</b>	<b>1,144,574</b>	<b>1,264,725</b>	<b>1,242,501</b>	<b>1,264,725</b>	<b>1,264,725</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1100 General Fund	1,144,574	1,264,725	1,242,501	1,264,725	1,264,725	0	0%
<b>Total Additional Funding Support</b>	<b>1,144,574</b>	<b>1,264,725</b>	<b>1,242,501</b>	<b>1,264,725</b>	<b>1,264,725</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed expenditure budget for Services and Supplies has increased due to additional Finance Plan draws increasing the total interest due.
- The proposed expenditure budget for Other Charges has decreased due to the payoff of COP with 2020 Finance Plan funds resulting in accounting changes.
- The proposed expenditure budget for Special Items has increased due to the payoff of COP with 2020 Finance Plan funds resulting in accounting changes.
- The proposed expenditure budget for Other Financing Uses has decreased due to the payoff of COP with 2020 Finance Plan funds resulting in accounting changes.

## Personnel

There are no personnel changes.

# Contingency Reserve

## Program Description

The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in countywide operating budgets and 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% 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% of General Fund revenues.

Contingency Reserve includes the following budget unit: 1100990 Contingency Reserve.

This program supports the Board of Supervisors' Strategic Plan by promoting strong economic resiliency and growth.

## FY 2024-25 Proposed Budget Table

1100990

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Expense</b>							
Services and Supplies	0	1,367,785	995,331	1,467,573	1,467,573	99,788	7%
<b>Total Expense</b>	<b>0</b>	<b>1,367,785</b>	<b>995,331</b>	<b>1,467,573</b>	<b>1,467,573</b>	<b>99,788</b>	<b>7%</b>
<b>Net Revenues (Expenditures)</b>	<b>0</b>	<b>1,367,785</b>	<b>995,331</b>	<b>1,467,573</b>	<b>1,467,573</b>	<b>99,788</b>	<b>7%</b>
<b>Additional Funding Support</b>							
1100 General Fund	0	1,367,785	995,331	1,467,573	1,467,573	99,788	7%
<b>Total Additonal Funding Support</b>	<b>0</b>	<b>1,367,785</b>	<b>995,331</b>	<b>1,467,573</b>	<b>1,467,573</b>	<b>99,788</b>	<b>7%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

There are no significant changes.

## Personnel

There are no personnel changes.

## Other Funds

# Contributions to Other Funds

### Program Description

Contributions to Other Funds accounts for transfers from the county General Fund to other operating funds within the county and to outside agencies.

The allocations are as follows:

\$ 500 - Special district benefit assessment on county owned property

\$ 45,000 - Local Agency Formation Commission (LAFCo)

\$ 225,281 - Contribution of Proposition 172 sales tax proceeds to independent fire protection districts

\$ 238,102 - County Library System, (includes \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position of \$230,102)

\$ 794,899 - Behavioral Health

\$ 135,655 - Carryforward of unspent Behavioral Health Laura's Law FY 2023-24 allocation

\$ 654,711 - Public Health

\$3,320,349 - Social Services

\$ 299,700 - Economic Development

\$ 9,000 - Special Districts

\$ 20,000 - Natural Resources

\$ 845,460 - Carryforward for capital projects budget unit

\$2,096,000 - Contribution of American Rescue Plan Act, Transient Occupancy Tax funds to the General Fund to be held for future Housing opportunities

This program supports the Board of Supervisors' Strategic Plan by supporting and sustaining public partnerships between public safety and partner agencies to enhance public safety in our communities, promoting strong economic resiliency and growth, celebrating successes and fostering community pride and investing in county facilities

### FY 2024-25 Proposed Budget Table

**1100199**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	251,322	234,283	234,283	225,281	225,281	(9,002)	(4%)
Other Fund Revenue	0	0	0	0	0	0	0%
<b>Total Revenue</b>	<b>251,322</b>	<b>234,283</b>	<b>234,283</b>	<b>225,281</b>	<b>225,281</b>	<b>(9,002)</b>	<b>(4%)</b>

# Other Funds

## FY 2024-25 Proposed Budget Table

1100199

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Expense</b>							
Services and Supplies	0	0	(88)	0	0	0	0%
Other Charges	513,664	699,783	253,140	289,781	279,781	(420,002)	(60%)
Special Items	14,608	0	0	(2,096,000)	(2,096,000)	(2,096,000)	100%
Other Financing Uses	10,959,523	7,627,507	7,748,708	9,008,019	8,404,876	777,369	10%
<b>Total Expense</b>	<b>11,487,796</b>	<b>8,327,290</b>	<b>8,001,760</b>	<b>7,201,800</b>	<b>6,588,657</b>	<b>(1,738,633)</b>	<b>(21%)</b>
<b>Transfer Out</b>							
Transfer	636,022	0	0	0	0	0	0%
<b>Total Transfer Out</b>	<b>636,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>11,872,496</b>	<b>8,093,007</b>	<b>7,767,477</b>	<b>6,976,519</b>	<b>6,363,376</b>	<b>(1,729,631)</b>	<b>(21%)</b>
<b>Additional Funding Support</b>							
1100 General Fund	11,872,496	8,093,007	7,767,477	6,976,519	6,363,376	(1,729,631)	(21%)
<b>Total Additional Funding Support</b>	<b>11,872,496</b>	<b>8,093,007</b>	<b>7,767,477</b>	<b>6,976,519</b>	<b>6,363,376</b>	<b>(1,729,631)</b>	<b>(21%)</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed expenditure budget for Other Charges has decreased due to a change in local accounting practices. Loans to other funds are no longer reflected in this budget.
- The proposed expenditure budget for Special Items has decreased due to a contribution of one-time ARPA, Transient Occupancy Tax and DHHS-Social Services funding to the Housing Trust Fund. These funds will be deposited in the General Fund and then moved to a General Fund trust for housing.
- The proposed expenditure budget for Other Financing Uses has increased due to a reduction in funding to Behavioral Health for Laura's Law and Capital Projects offset by an increase to a contribution of one-time ARPA, Transient Occupancy Tax and DHHS-Social Services funding to the Housing Trust Fund. These funds will be deposited in the General Fund and then moved to a General Fund trust for housing.

## Additional Funding Requests

Contributions to Other Funds submitted eleven additional funding requests totaling \$1,306,843.

	Requested	Proposed
1. \$208,700 for Economic Development to fund the Director's salary and benefits.	208,700	208,700
2. \$79,904 for Headwaters Fund administration costs.	79,904	0
3. \$20,000 for Natural Resources Planning Division costs that are not reimbursable by grants.	20,000	20,000
4. \$20,000 for Roads Administration Division staff time (that is not reimbursable through projects or fees) to meet with communities regarding new sales tax.	20,000	0
5. \$10,000 for Roads Engineering Division for staff time (that is not reimbursable through projects or fees) to meet with communities regarding a ballot measure.	10,000	0

# Other Funds

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	Requested	Proposed
6. \$65,000 for Public Health tobacco prevention programs.	65,000	65,000
7. \$18,950 for Public Health fee subsidies for agricultural businesses.	18,950	0
8. \$400,000 for Behavioral Health for Adverse Childhood Experiences (ACEs) programs in collaboration with First 5 Humboldt.	400,000	400,000
9. \$379,674 for Behavioral Health for Assisted Outpatient Treatment (AOT).	379,674	0
10. \$94,615 for the County Library annual allocation.	94,615	0
11. \$10,000 for the county's portion of cruise ship marketing in partnership with City of Eureka and the Harbor District.	10,000	0

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## Personnel

There are no personnel changes.

# Criminal Justice Construction

## Program Description

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 Construction includes the following budget units: 1410190 Criminal Justice COP and 1410242 Criminal Justice Construction.

This program supports the Board of Supervisor's Strategic Plan by investing in county facilities and expanding county infrastructure resilience.

## FY 2024-25 Proposed Budget Table

1410242

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Fines, Forfeits, Penalties	125,973	115,000	115,000	115,000	115,000	0	0%
<b>Total Revenue</b>	<b>125,973</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>115,000</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>(125,973)</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1410 Criminal Justice Construction	(125,973)	(115,000)	(115,000)	(115,000)	(115,000)	0	0%
<b>Total Additional Funding Support</b>	<b>(125,973)</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>(115,000)</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

There are no significant changes.

## Personnel

There are no personnel changes.

## Other Funds

# Criminal Justice COP

### Program Description

The Criminal Justice Facility Construction Fund is used for construction and financing of various criminal justice facility projects. Criminal justice facilities include buildings such as the county Jail, Juvenile Hall, the Juvenile Regional Facility and the county Courthouse. 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.

### FY 2024-25 Proposed Budget Table

1410190

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Expense</b>							
Other Charges	6,467	4,805	4,805	2,848	2,848	(1,957)	(41%)
Other Financing Uses	68,319	71,741	71,741	43,043	43,043	(28,698)	(40%)
<b>Total Expense</b>	<b>74,786</b>	<b>76,546</b>	<b>76,546</b>	<b>45,891</b>	<b>45,891</b>	<b>(30,655)</b>	<b>(40%)</b>
<b>Net Revenues (Expenditures)</b>	<b>74,786</b>	<b>76,546</b>	<b>76,546</b>	<b>45,891</b>	<b>45,891</b>	<b>(30,655)</b>	<b>(40%)</b>
<b>Additional Funding Support</b>							
1410 Criminal Justice Construction	74,786	76,546	76,546	45,891	45,891	(30,655)	(40%)
<b>Total Additonal Funding Support</b>	<b>74,786</b>	<b>76,546</b>	<b>76,546</b>	<b>45,891</b>	<b>45,891</b>	<b>(30,655)</b>	<b>(40%)</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

### Significant Changes

- The proposed expenditure budget for Other Financing Uses has decreased due to reduction in COP Payments as approaching the payoff dates based on the payment schedules.

### Personnel

There are no personnel changes.

# Courthouse Construction

## Program Description

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 discontinued revenue collection for this fund effective FY 2023-24.

Courthouse Construction contains the following budget units: 1420190 Courthouse Construction COP and 1420242 Courthouse Construction.

This program supports the Board of Supervisors' Strategic Plan by investing in county facilities and expanding county infrastructure resilience.

## FY 2024-25 Proposed Budget Table

1420242

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Fines, Forfeits, Penalties	81,805	0	49,000	0	0	0	0%
<b>Total Revenue</b>	<b>81,805</b>	<b>0</b>	<b>49,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Expense</b>							
Other Charges	0	20,000	20,000	0	0	(20,000)	(100%)
<b>Total Expense</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(100%)</b>
<b>Net Revenues (Expenditures)</b>	<b>(81,805)</b>	<b>20,000</b>	<b>(29,000)</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(100%)</b>
<b>Additional Funding Support</b>							
1420 Courthouse Construction	(81,805)	20,000	(29,000)	0	0	(20,000)	(100%)
<b>Total Additional Funding Support</b>	<b>(81,805)</b>	<b>20,000</b>	<b>(29,000)</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>	<b>(100%)</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

## Significant Changes

- The proposed expenditure budget for Other Charges has decreased due to reduction in negative interest expense due to the county clearing the negative fund balance in the prior year.

# Other Funds

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## Personnel

There are no personnel changes.

# General Purpose Revenue

## Program Description

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.

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 2022-23, however, the county does not currently have an approved cost plan for FY 2023-24 or FY 2024-25. Charges are estimated based FY 2023-24 draft charges with flexibility provided to departments to make discretionary decisions on how much to budget.

General Purpose Revenue (GPR) includes the following budget unit: 1100888 General Purpose Revenue.

This program supports the Board of Supervisors' Strategic Plan Core Services.

## FY 2024-25 Proposed Budget Table

**1100888**

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	64,226,285	60,530,495	63,224,873	63,625,035	63,625,035	3,094,540	5%
Licenses and Permits	7,465	2,000	2,000	2,000	2,000	0	0%
Fines, Forfeits, Penalties	1,090,348	710,000	1,160,000	930,000	930,000	220,000	31%
Use of Money and Property	1,758,385	595,000	1,545,000	1,295,000	1,295,000	700,000	118%
Other Governmental Agencies	1,558,041	1,780,000	1,579,375	1,515,000	1,515,000	(265,000)	(15%)
Charges for Current Services	843,753	1,125,201	1,122,201	1,122,201	1,122,201	(3,000)	(0%)
Other Revenues	313,827	400,200	289,588	190,200	190,200	(210,000)	(52%)
<b>Total Revenue</b>	<b>69,798,105</b>	<b>65,142,896</b>	<b>68,923,037</b>	<b>68,679,436</b>	<b>68,679,436</b>	<b>3,536,540</b>	<b>5%</b>
<b>Expense</b>							
Other Charges	0	0	0	0	0	0	0%
Special Items	(3,687,905)	(3,696,354)	(3,696,354)	(3,696,354)	(3,696,354)	0	0%

# Other Funds

## FY 2024-25 Proposed Budget Table

1100888

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
Other Financing Uses	107,347	0	2,395	0	0	0	0%
<b>Total Expense</b>	<b>(3,580,558)</b>	<b>(3,696,354)</b>	<b>(3,693,959)</b>	<b>(3,696,354)</b>	<b>(3,696,354)</b>	<b>0</b>	<b>0%</b>
<b>Net Revenues (Expenditures)</b>	<b>(73,378,663)</b>	<b>(68,839,250)</b>	<b>(72,616,996)</b>	<b>(72,375,790)</b>	<b>(72,375,790)</b>	<b>(3,536,540)</b>	<b>5%</b>
<b>Additional Funding Support</b>							
1100 General Fund	(73,378,663)	(68,839,250)	(72,616,996)	(72,375,790)	(72,375,790)	(3,536,540)	5%
<b>Total Additional Funding Support</b>	<b>(73,378,663)</b>	<b>(68,839,250)</b>	<b>(72,616,996)</b>	<b>(72,375,790)</b>	<b>(72,375,790)</b>	<b>(3,536,540)</b>	<b>5%</b>
<b>Staffing Positions</b>							
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00	0%

### Significant Changes

- The proposed revenue budget for Taxes has increased due to increases in property taxes based on historical trends.
- The proposed revenue budget for Fines, Forfeits, Penalties has increased due to historical trends in tax penalties.
- The proposed revenue budget for Use of Money and Property has increased due to interest earnings on fund balance.
- The proposed revenue budget for Other Governmental Agencies has decreased due to budgeting for other government agency revenue in the prior year in error.
- The proposed revenue budget for Other Revenues has decreased due to a reduction of one-time revenues from FY 2023-24 for a backlog of cancelled checks.

### Personnel

There are no personnel changes.



# TREASURER-TAX COLLECTOR

## Departmental Summary

Amy Christensen, Treasurer-Tax Collector

The Treasurer-Tax Collector 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.

### Program Discussion

The Treasurer-Tax Collector's Office provides countywide 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.

Treasurer-Tax Collector contains the following budget units:

- 1100109 Treasury Expense
- 1100112 Treasurer-Tax Collector
- 1100114 Revenue Recovery

This program supports the Board of Supervisors' Strategic Plan by promoting strong economic resiliency and growth and expanding county infrastructure resilience.

### FY 2024-25 Proposed Budget Table

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	298,312	237,500	299,600	290,500	290,500	53,000	22%
Licenses and Permits	86,023	78,000	80,000	78,000	78,000	0	0%
Other Governmental Agencies	16,518	8,000	17,000	10,000	10,000	2,000	25%
Charges for Current Services	601,281	556,000	821,045	999,902	999,902	443,902	80%
Other Revenues	47,130	45,000	45,000	40,000	40,000	(5,000)	(11%)
<b>Total Revenue</b>	<b>1,049,264</b>	<b>924,500</b>	<b>1,262,645</b>	<b>1,418,402</b>	<b>1,418,402</b>	<b>493,902</b>	<b>53%</b>
<b>Transfer In</b>							
Other Financing Sources	295,696	461,945	0	0	0	(461,945)	(100%)
<b>Total Transfer In</b>	<b>295,696</b>	<b>461,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(461,945)</b>	<b>(100%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	821,770	1,087,227	1,004,352	1,060,305	1,060,305	(26,922)	(2%)
Services and Supplies	487,690	525,654	483,978	575,528	575,528	49,874	9%

Budget Totals	FY 2024-25
Expenditures + Other Financing Uses	\$1,866,402
Revenues + Other Financing Sources	\$1,418,402
General Fund Contribution	\$448,000
Personnel	8.0
% General Fund Contribution	24%

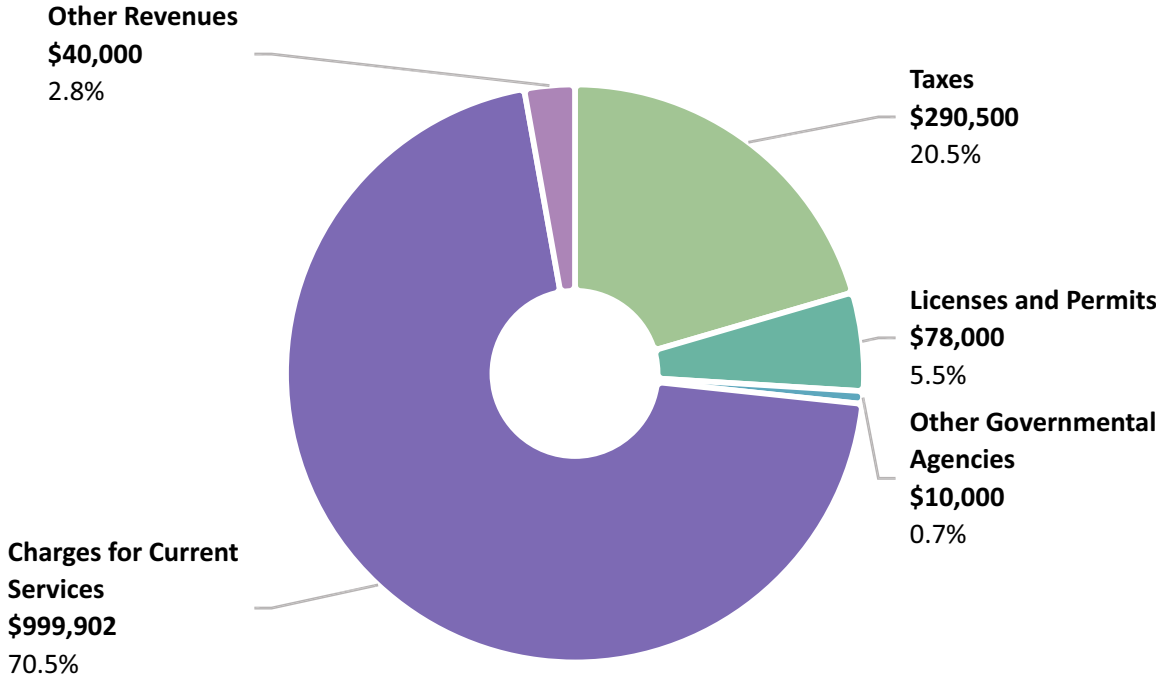
# Treasurer-Tax Collector

## FY 2024-25 Proposed Budget Table

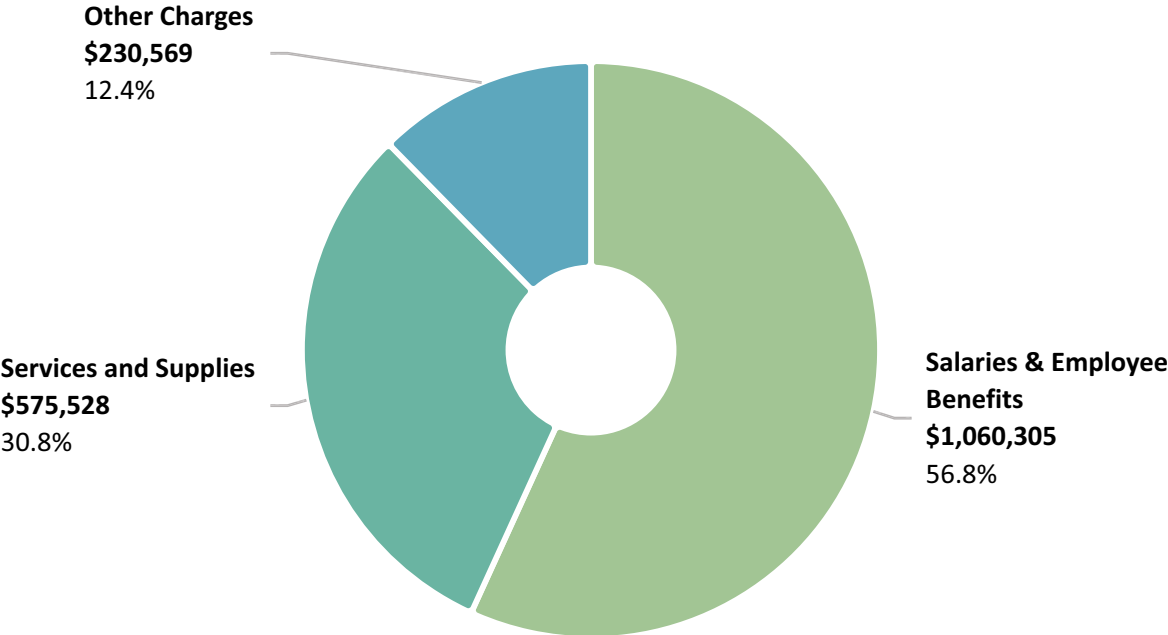
	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
Other Charges	195,894	221,564	221,564	230,569	230,569	9,005	4%
<b>Total Expense</b>	<b>1,505,355</b>	<b>1,834,445</b>	<b>1,709,894</b>	<b>1,866,402</b>	<b>1,866,402</b>	<b>31,957</b>	<b>2%</b>
<b>Net Revenues (Expenditures)</b>	<b>160,395</b>	<b>448,000</b>	<b>447,249</b>	<b>448,000</b>	<b>448,000</b>	<b>(0)</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1100 General Fund	160,395	448,000	447,249	448,000	448,000	(0)	0%
<b>Total Additional Funding Support</b>	<b>160,395</b>	<b>448,000</b>	<b>447,249</b>	<b>448,000</b>	<b>448,000</b>	<b>(0)</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	11.00	9.00	9.00	8.00	8.00	(1.00)	(11%)

# Treasurer-Tax Collector

### Total Revenues



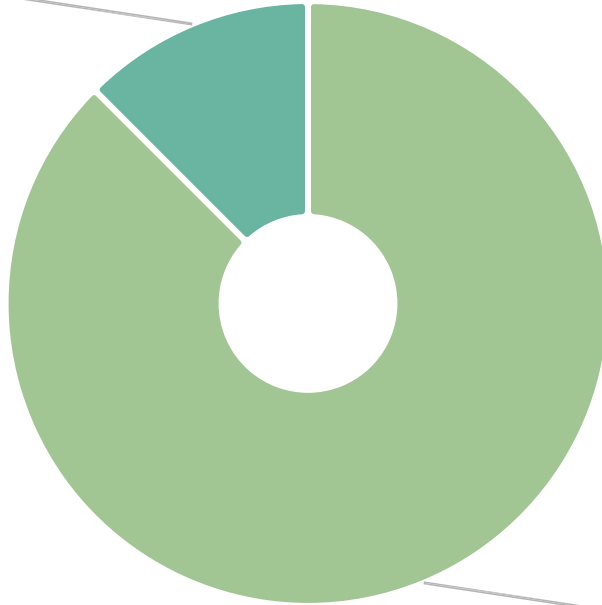
### Total Expenditures



# Treasurer-Tax Collector

## Permanent Positions by Program Area

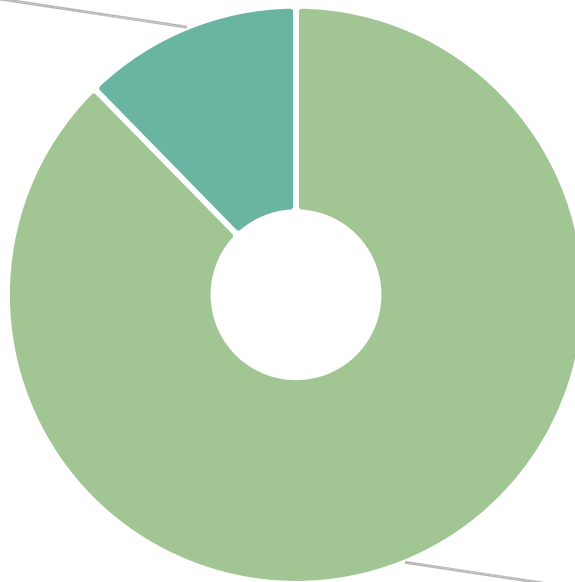
Revenue Recovery  
1.0



Treasurer-Tax Collector  
7.0

## Expenditures by Program Area

Revenue Recovery  
\$230,000



Treasurer-Tax Collector  
\$1,636,402

# Treasurer-Tax Collector

## Program Description

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.

## FY 2024-25 Proposed Budget Table

1100112

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Taxes	298,312	237,500	299,600	290,500	290,500	53,000	22%
Licenses and Permits	86,023	78,000	80,000	78,000	78,000	0	0%
Charges for Current Services	314,895	281,000	280,700	299,500	299,500	18,500	7%
Other Revenues	37,130	35,000	35,000	30,000	30,000	(5,000)	(14%)
<b>Total Revenue</b>	<b>736,359</b>	<b>631,500</b>	<b>695,300</b>	<b>698,000</b>	<b>698,000</b>	<b>66,500</b>	<b>11%</b>
<b>Expense</b>							
Salaries & Employee Benefits	445,257	708,957	675,192	683,452	683,452	(25,505)	(4%)
Services and Supplies	219,651	210,672	224,100	292,941	292,941	82,269	39%
Other Charges	158,678	174,871	174,871	184,607	184,607	9,736	6%
<b>Total Expense</b>	<b>823,586</b>	<b>1,094,500</b>	<b>1,074,163</b>	<b>1,161,000</b>	<b>1,161,000</b>	<b>66,500</b>	<b>6%</b>
<b>Net Revenues (Expenditures)</b>	<b>87,227</b>	<b>463,000</b>	<b>378,863</b>	<b>463,000</b>	<b>463,000</b>	<b>(0)</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1100 General Fund	87,227	463,000	378,863	463,000	463,000	(0)	0%
<b>Total Additional Funding Support</b>	<b>87,227</b>	<b>463,000</b>	<b>378,863</b>	<b>463,000</b>	<b>463,000</b>	<b>(0)</b>	<b>0%</b>
<b>Staffing Positions</b>							
Allocated Positions	8.00	8.00	8.00	7.00	7.00	(1.00)	(13%)

## Significant Changes

- The proposed revenue budget for Taxes has increased due to a 2024 fee schedule update approved by the Board of Supervisors.
- The proposed expenditure budget for Services and Supplies has increased due to budgeting for the Revenue and Tax Manager to attend leadership training and increased costs for title searches and publications.

## Personnel

A decrease of 1.0 FTE is proposed.

## Deallocate

(1.0) FTE Revenue and Tax Technician

# Treasurer-Tax Collector

## Accomplishments

- The Treasurer-Tax Collector and both Revenue and Tax Managers in the department completed the CSAC Institute for Excellence in County Government training course and are now recognized as Credentialed California County Senior Executives. (3001)
- Completed a departmental reclassification of Treasury Tax Assistants, Revenue Recovery Officers, Administrative Services Officer and Treasury Supervisor into the newly created Revenue and Tax Technician and Revenue and Tax Manager positions. After the positions were created, in collaboration with Human Resources and approved by the Board of Supervisors, a new department organizational chart was implemented. Employees are now able to cross train on all operations. (3003)
- Worked closely with staff in the Auditor-Controller’s Office to complete bank reconciliations and interest apportionments from FY 2020-21, FY 2021-22 and FY 2022-23, with work currently underway on FY 2023-24. Communication and relationships between staff, managers and department heads in both offices are positive and impactful. (2005)

## Goals

- Work with County Counsel and Planning & Building to determine next steps in collection efforts for outstanding Measure S taxes. (2001)
- Cross train staff on Transient Occupancy Tax (TOT) operations. TOT is an important revenue source for the General Fund. The goals of cross training are improved reporting by area and exploration of options for enforcement. (2001)
- Continue and refine implementation of the Interactive Cash Receipts module in Finance Enterprise and work towards becoming current on balancing and posting daily bank reports. (3001)

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Transient Occupancy Tax</b>					
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. *FY 2023-24 data not available.	2,123,921	2,245,630	3,290,353	3,553,955	0

# Treasury Expense

## Program Description

Treasury Expense represents costs related to all investment management, banking transactions 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.

## FY 2024-25 Proposed Budget Table

1100109

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Charges for Current Services	0	0	402,645	465,402	465,402	465,402	100%
Other Revenues	10,000	10,000	10,000	10,000	10,000	0	0%
<b>Total Revenue</b>	<b>10,000</b>	<b>10,000</b>	<b>412,645</b>	<b>475,402</b>	<b>475,402</b>	<b>465,402</b>	<b>4,654%</b>
<b>Transfer In</b>							
Other Financing Sources	295,696	461,945	0	0	0	(461,945)	(100%)
<b>Total Transfer In</b>	<b>295,696</b>	<b>461,945</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(461,945)</b>	<b>(100%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	164,708	275,000	225,000	270,000	270,000	(5,000)	(2%)
Services and Supplies	151,169	196,800	187,500	205,300	205,300	8,500	4%
Other Charges	292	145	145	102	102	(43)	(30%)
<b>Total Expense</b>	<b>316,169</b>	<b>471,945</b>	<b>412,645</b>	<b>475,402</b>	<b>475,402</b>	<b>3,457</b>	<b>1%</b>
<b>Net Revenues (Expenditures)</b>	<b>10,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Additional Funding Support</b>							
1100 General Fund	10,473	0	0	0	0	0	0%
<b>Total Additional Funding Support</b>	<b>10,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Staffing Positions</b>							
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 has increased due to a change in local accounting practices. Revenue previously reflected in Other Financing Sources is now reflected in Charges for Current Services.
- The proposed revenue budget for Other Financing Sources has decreased due to a change in local accounting practices. Revenue previously reflected in Other Financing Sources is now reflected in Charges for Current Services.

## Personnel

There are no personnel changes.

# Revenue Recovery

## Program Description

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.

## FY 2024-25 Proposed Budget Table

1100114

	2022-23 Actual	2023-24 Adopted	Estimated 2023-24 Actual	2024-25 Requested	2024-25 Proposed	Increase (Decrease)	% Change
<b>Revenue</b>							
Other Governmental Agencies	16,518	8,000	17,000	10,000	10,000	2,000	25%
Charges for Current Services	286,387	275,000	137,700	235,000	235,000	(40,000)	(15%)
<b>Total Revenue</b>	<b>302,905</b>	<b>283,000</b>	<b>154,700</b>	<b>245,000</b>	<b>245,000</b>	<b>(38,000)</b>	<b>(13%)</b>
<b>Expense</b>							
Salaries & Employee Benefits	211,805	103,270	104,160	106,853	106,853	3,583	3%
Services and Supplies	116,870	118,182	72,378	77,287	77,287	(40,895)	(35%)
Other Charges	36,925	46,548	46,548	45,860	45,860	(688)	(1%)
<b>Total Expense</b>	<b>365,600</b>	<b>268,000</b>	<b>223,086</b>	<b>230,000</b>	<b>230,000</b>	<b>(38,000)</b>	<b>(14%)</b>
<b>Net Revenues (Expenditures)</b>	<b>62,695</b>	<b>(15,000)</b>	<b>68,386</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>0</b>	<b>(0%)</b>
<b>Additional Funding Support</b>							
1100 General Fund	62,695	(15,000)	68,386	(15,000)	(15,000)	0	(0%)
<b>Total Additional Funding Support</b>	<b>62,695</b>	<b>(15,000)</b>	<b>68,386</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>0</b>	<b>(0%)</b>
<b>Staffing Positions</b>							
Allocated Positions	3.00	1.00	1.00	1.00	1.00	0.00	0%

## Significant Changes

- The proposed revenue budget for Charges for Current Services has decreased due to AB1869 and AB177 eliminating the ability for Revenue Recovery to collect on a variety of fees related to court fines and payment plans.
- The proposed expenditure budget for Services and Supplies has decreased due to the Superior Courts stopping referrals of misdemeanors for collections in October 2019. The large decline in referral of new cases has reduced the overall cost of collection expenses.

## Personnel

There are no personnel changes.

# Treasurer-Tax Collector

## Performance Measures

	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
<b>Service Charges Collected</b>					
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. *FY 2023-24 data is not a full year.	46,846	34,160	26,265	12,056	7,558