



FY 2019-20 PROPOSED BUDGET



SECTION B: Governance

**Assessor
Auditor-Controller
Board of Supervisors
Clerk-Recorder
County Admin. Office**

**County Counsel
Human Resources
Measure Z
Other Funds
Treasurer-Tax Collector**



ASSESSOR

DEPARTMENTAL SUMMARY (1100-113)

ELECTED OFFICIAL

Mari A. Wilson, Assessor

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	2,839,496
Revenues + Other Funding Sources	\$	628,150
General Fund Contribution	\$	2,211,346
Personnel		31.0
% General Fund Contribution		78%

PROGRAM DISCUSSION BY BUDGET UNIT

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

The duties of the Assessor's office include:

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

The Assessor's Office includes the following budget unit:

1100 113 Assessor's Office

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



FY 2019-20 PROPOSED BUDGET

ASSESSOR 1100-113

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	552,326	578,116	563,150	573,150	573,150	10,000
Other Revenues	59,553	70,693	55,000	55,000	55,000	0
Total Revenues	611,879	648,809	618,150	628,150	628,150	10,000
Expenditures						
Salaries & Employee Benefits	2,153,710	2,144,122	2,406,047	2,465,619	2,465,619	59,572
Services and Supplies	171,823	179,784	160,845	167,489	167,489	6,644
Other Charges	188,032	174,649	198,213	206,388	206,388	8,175
Fixed Assets	7,500	0	0	0	0	0
Total Expenditures	2,521,065	2,498,555	2,765,105	2,839,496	2,839,496	74,391
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	2,211,346	2,211,346	2,211,346
Total Other Financing Sources (Uses)	0	0	0	2,211,346	2,211,346	2,211,346
Net Revenues (Expenditures)	(1,909,186)	(1,849,746)	(2,146,955)	0	0	2,146,955
Additional Funding Support						
1100 General Fund	1,909,186	1,849,746	2,146,955	0	0	(2,146,955)
Total Additional Funding Support	1,909,186	1,849,746	2,146,955	0	0	(2,146,955)
Staffing Positions						
Allocated Positions	31.00	31.00	31.00	31.00	31.00	0.00

SIGNIFICANT CHANGES

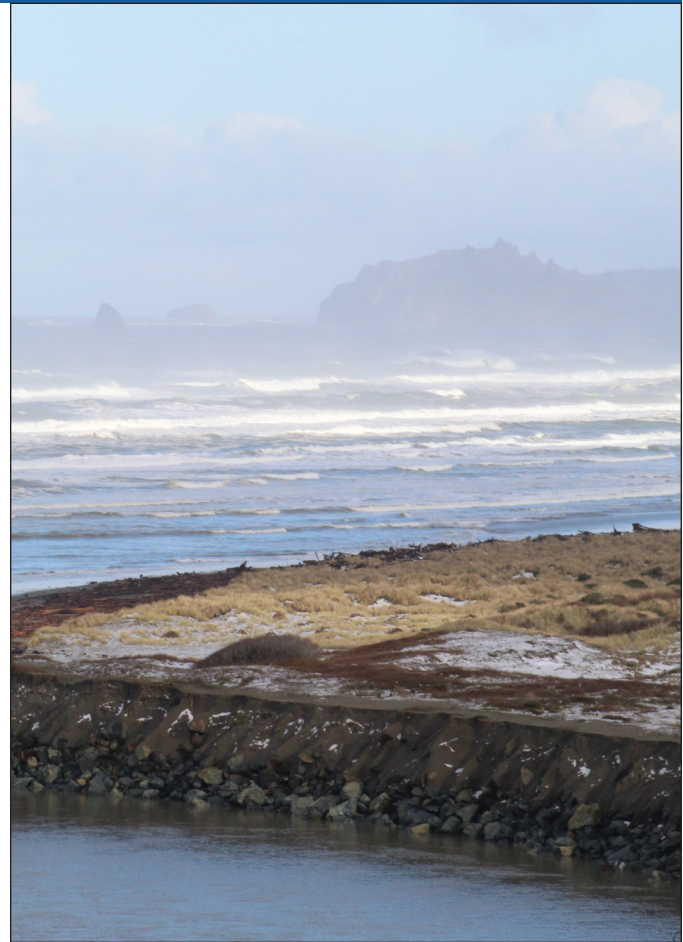
- The proposed General Fund Contribution has increased by 100% or \$2,211,346 primarily due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The proposed General Fund Contribution has actually increased by 3% or \$64,391.

ADDITIONAL FUNDING REQUESTS

The Assessor has submitted no additional funding requests.

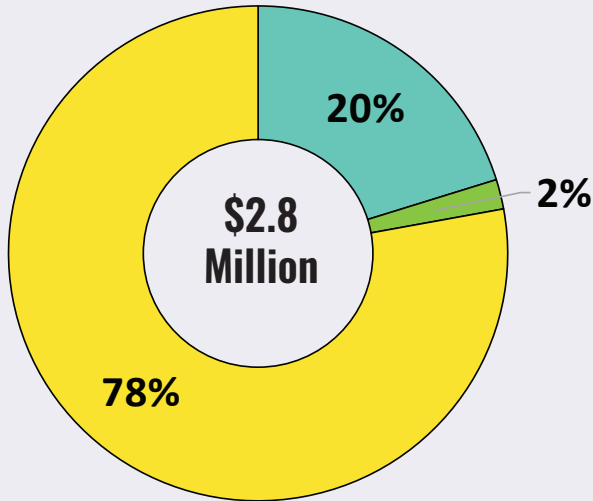
PERSONNEL

There are no personnel changes.



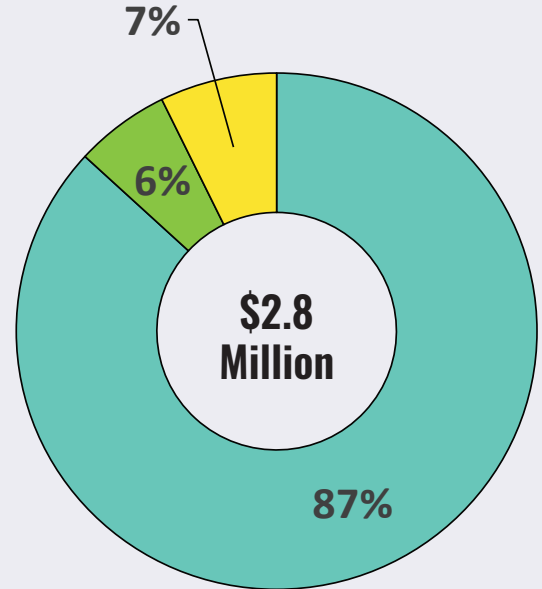
FISCAL YEAR 2019-20

TOTAL REVENUES



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

TOTAL EXPENDITURES

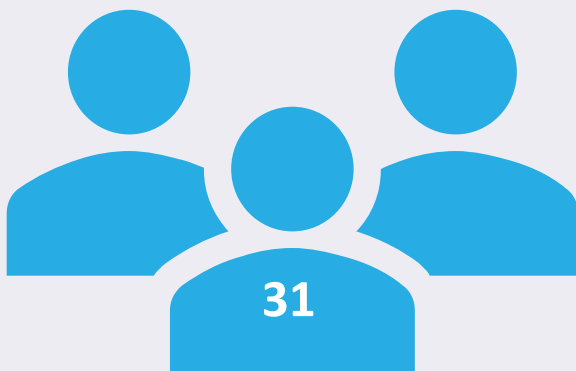


- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

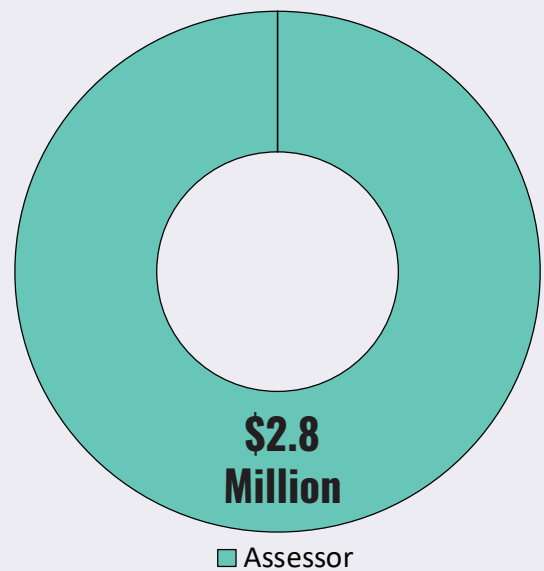
BY PROGRAM AREA

PERMANENT POSITIONS

ASSESSOR 113



EXPENDITURES

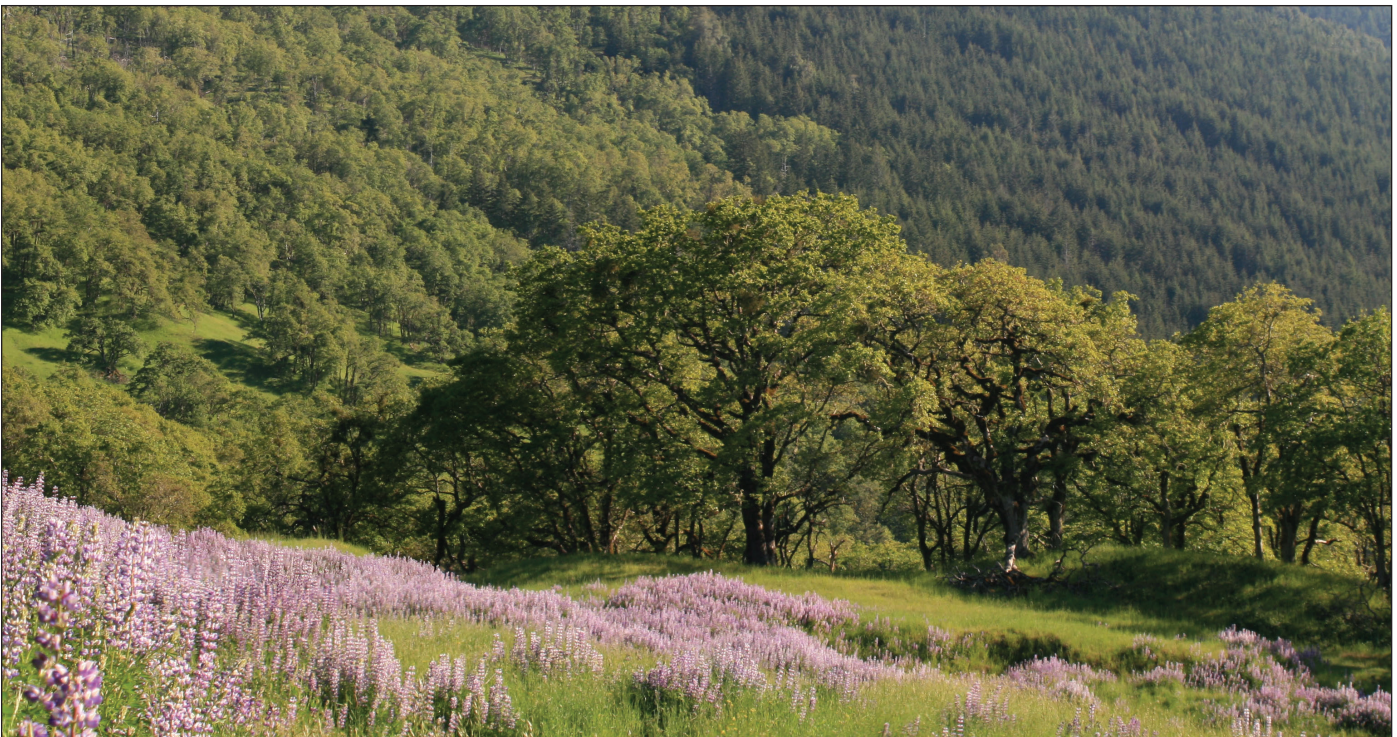


ACCOMPLISHMENTS



GOALS

- Managed resources to ensure sustainability of services by increasing the total property tax roll value from \$12.7 billion in FY 2017-18 to \$13.3 billion in FY 2018-19, an increase of 4.84%.
 - Provided community-appropriate levels of service by continuing to seek ways to improve efficiency and productivity in a cost-effective manner.
 - Managed resources to ensure sustainability of services by broadening the scope of documents being scanned for electronic record retention.
 - Fostered transparent, accessible, welcoming and user friendly services by providing annual Value Notices on-line. The notices are easier for taxpayers to view, providing improved customer service, and decreasing staff time responding to inquiries and reduced postage costs.
- Manage resources to ensure sustainability of service through the discovery, valuation, and timely enrollment of all assessable property in Humboldt County in accordance with the California Constitution, statutes, and rules of the State of California.
 - Enforce laws and regulations by generating complete, equitable, and accurate annual and supplemental assessments.
 - Provide community-appropriate levels of service by ensuring that the public is treated fairly in property valuations.
 - Manage resources to ensure sustainability of services through enhanced efficiency and productivity by implementing new technology, policies, and procedures. Participating in multi-departmental groups, such as Connect 4, to facilitate communication and cooperation between departments.
 - Maintain a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities, including WebEx and self-study courses.





AUDITOR-CONTROLLER

DEPARTMENTAL SUMMARY (1100-111)

ELECTED OFFICIAL

Karen Paz Dominguez, Auditor-Controller

The Office of the Auditor-Controller promotes fiscal integrity, accountability, compliance, and best business and financial practices. The Auditor-Controller's Office provides financial support in the areas of accounting, accounts receivable, accounts payable, and property tax to all county departments and special districts.

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	1,235,492
Revenues + Other Funding Sources	\$	95,736
General Fund Contribution	\$	1,139,756
Personnel		11.0
% General Fund Contribution		92%

PROGRAM DISCUSSION BY BUDGET UNIT

The Auditor-Controller is the chief accounting officer for the county. Government Code Section 26881 provides that the Auditor-Controller, upon order of the Board of Supervisors, shall prescribe and shall exercise a general supervision, including the ability to review departmental and county-wide internal controls over the accounting forms and the method of keeping the accounts of all departments under the control of the Board of Supervisors, and of all districts whose funds are kept in the county treasury. The Auditor-Controller promotes accountability by reviewing and auditing financial transactions, reviewing and implementing internal controls to manage county funds, promotes public trust, safeguards county assets, and identifies cost savings through improved efficiencies.

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

1100 111 Auditor-Controller

This program supports the Board of Supervisors' Strategic Framework by investing in County employees, inviting civic engagement and awareness of available services, fostering transparent, accessible, welcoming and user-friendly services, facilitating public/private partnerships to solve problems, and engaging in discussions of our regional economic future.



FY 2019-20 PROPOSED BUDGET

AUDITOR-CONTROLLER 1100-111

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	4,120	4,261	4,000	4,000	4,000	0
Charges for Current Services	85,835	98,327	91,000	86,736	86,736	(4,264)
Other Revenues	3,940	2,485	500	5,000	5,000	4,500
Total Revenues	93,895	105,073	95,500	95,736	95,736	236
Expenditures						
Salaries & Employee Benefits	1,180,584	1,235,614	1,066,108	1,010,532	1,010,532	(55,576)
Services and Supplies	83,957	96,275	198,170	141,135	141,135	(57,035)
Other Charges	73,850	70,185	80,218	83,825	83,825	3,607
Fixed Assets	0	0	20,000	0	0	(20,000)
Total Expenditures	1,338,391	1,402,074	1,364,496	1,235,492	1,235,492	(129,004)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	1,139,756	1,139,756	1,139,756
Total Other Financing Sources (Uses)	0	0	0	1,139,756	1,139,756	1,139,756
Net Revenues (Expenditures)	(1,244,496)	(1,297,001)	(1,268,996)	0	0	1,268,996
Additional Funding Support						
1100 General Fund	1,244,496	1,297,001	1,268,996	0	0	(1,268,996)
Total Additional Funding Support	1,244,496	1,297,001	1,268,996	0	0	(1,268,996)
Staffing Positions						
Allocated Positions	13.60	14.60	11.00	11.00	11.00	0.00

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased by 5% or \$55,576 due to underfilling a budgeted Senior Accountant-Auditor position with an Accountant-Auditor I, as well as adjustments following the reorganization of payroll staff.
- The proposed expenditure budget for the Services & Supplies category has decreased by 29% or \$57,035 due to a one-time allocation in FY 2018-19 for the purchase of office furniture.
- The proposed expenditure budget for the Fixed Assets category has decreased by 100% or \$20,000 due to a one-time allocation in FY 2018-19 to upgrade electrical lines.
- The proposed General Fund contribution has increased by 100% or \$1,139,756 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)." The proposed General Fund contribution has actually decreased by 10% or \$129,240 due to the shift of payroll functions to Human Resources.

ADDITIONAL FUNDING REQUESTS

The Auditor-Controller has submitted no additional funding requests.

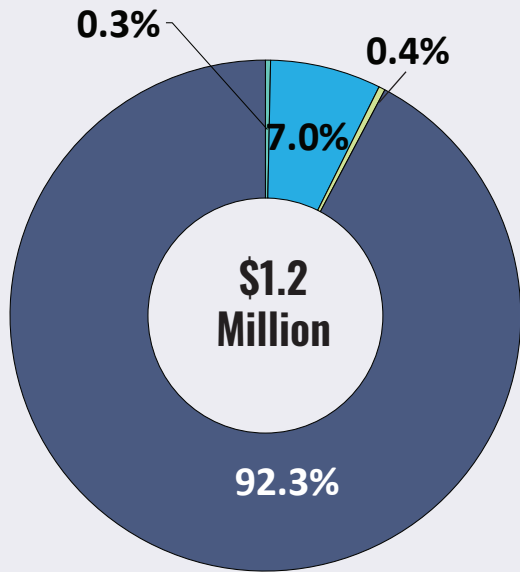
PERSONNEL

There are no personnel changes.



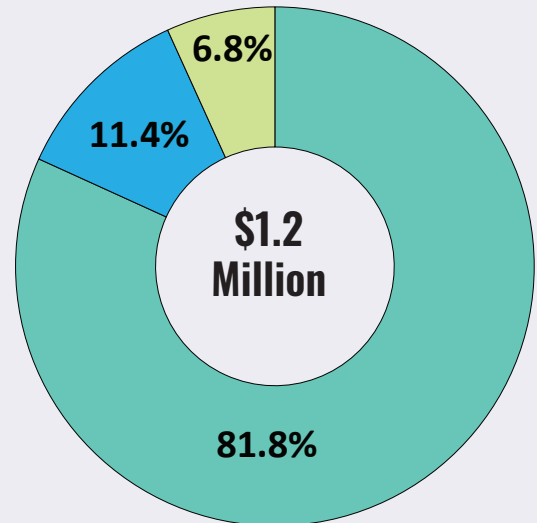
FISCAL YEAR 2019-20

TOTAL REVENUES



- Fines, Forfeits and Penalties
- Charges for Current Services
- Other Revenues
- General Fund Contribution

TOTAL EXPENDITURES

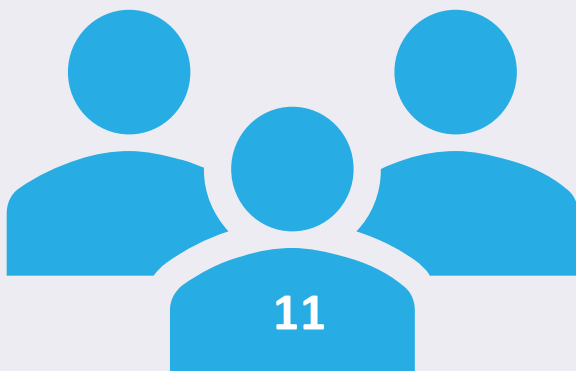


- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

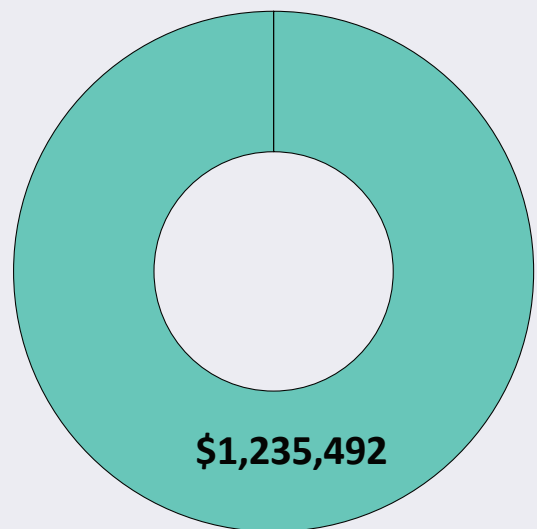
BY PROGRAM AREA

PERMANENT POSITIONS

■ AUDITOR-CONTROLLER 111



EXPENDITURES



- Auditor-Controller

ACCOMPLISHMENTS



GOALS

- Invested in county employees by sending them to trainings on topics such as technical accounting and emotional intelligence in the workplace. Staff attended a week-long Accounting Academy hosted by the Government Finance Officers Association and are now implementing their knowledge to assist county departments in recording accounting transactions.
 - Fostered transparent, accessible, welcoming, and user-friendly services by providing new options to vendors and employees for receiving disbursements. In addition to issuing paper checks, the Auditor-Controller is now issuing electronic payments, thus improving relations with its customers and reducing costs to the county.
 - Enforced laws and regulations to protect residents' public funds by complying with federal, state, and local laws relating to accounting for transactions. The department has begun addressing audit findings by implementing policies relating to the issuance and voiding of warrants, inventory control, and capitalization of assets.
 - Managed resources to ensure sustainability of service through the creation of a paperless claiming process. All paper claims are now processed electronically through the improved usage of the county's financial system, thereby reducing paper resource needs, lowering county costs and improving the efficiency in the processing of claims to vendors, employees and special districts.
- Ensure the sustainability of services by addressing all of the county's financial statement audit findings, including reducing the amount of funds that are a part of the county's general ledger and answering findings related to the county's component units (including special districts that qualify as component units).
 - Foster transparent services by restructuring the county's chart of accounts, improving the county's financial statements and complying with guidelines set forth by the Office of the State Controller.
 - Invest in county employees by providing additional training opportunities, both through internal training programs and also with continued external training, to increase the efficiency of the office as a whole in implementing accounting standards and to promote improved transparency throughout the county's financial statements.





BOARD OF SUPERVISORS

DEPARTMENTAL SUMMARY (1100-101)

ELECTED OFFICIAL

Rex Bohn, Chair

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	1,499,021
Revenues + Other Funding Sources	\$	183
General Fund Contribution	\$	1,498,838
Personnel		9.0
% General Fund Contribution		100%

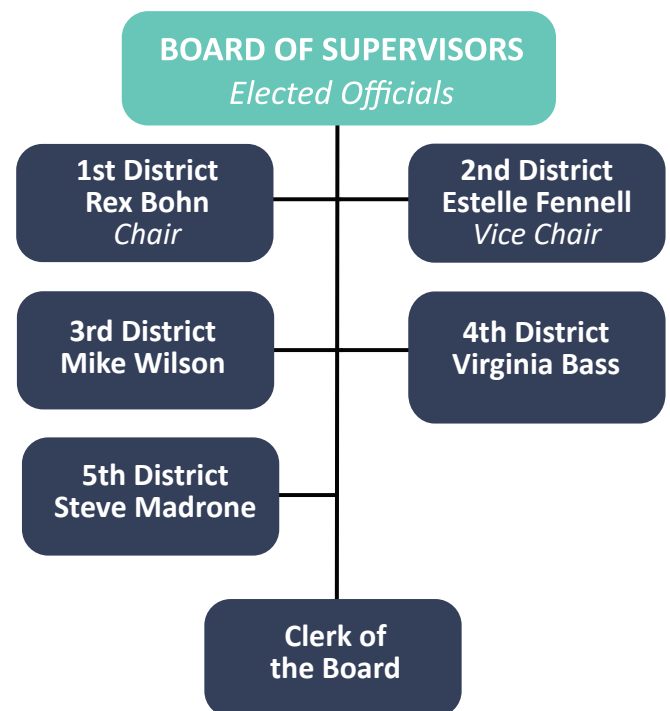
PROGRAM DISCUSSION BY BUDGET UNIT

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

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

1100 101 Board of Supervisors

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



	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	135	160	0	83	83	83
Other Revenues	100	119	100	100	100	0
Total Revenues	235	279	100	183	183	83
Expenditures						
Salaries & Employee Benefits	977,181	981,362	1,056,645	1,147,053	1,147,053	90,408
Services and Supplies	257,026	332,375	375,724	301,005	301,005	(74,719)
Other Charges	40,789	39,458	46,902	50,963	50,963	4,061
Total Expenditures	1,274,996	1,353,195	1,479,271	1,499,021	1,499,021	19,750
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	1,498,838	1,498,838	1,498,838
Total Other Financing Sources (Uses)	0	0	0	1,498,838	1,498,838	1,498,838
Net Revenues (Expenditures)	(1,274,761)	(1,352,916)	(1,479,171)	0	0	1,479,171
Additional Funding Support						
1100 General Fund	1,274,761	1,352,916	1,479,171	0	0	(1,479,171)
Total Additional Funding Support	1,274,761	1,352,916	1,479,171	0	0	(1,479,171)
Staffing Positions						
Allocated Positions	8.00	9.00	9.00	9.00	9.00	0.00

SIGNIFICANT CHANGES

- The proposed expenditure budget for Salaries & Employee Benefits has increased by 9% or \$90,408 due to negotiated salary and benefit increases.
- The proposed expenditure budget for the Services & Supplies category has decreased by 20% or \$74,719 due to a decrease in insurance costs associated with elimination of a liability claim.
- The proposed expenditure budget for the Other Charges category has increased by 9% or \$4,061 due to increased ADA charges utilized to address ADA barrier removal.
- The proposed General Fund Contribution has increased by 100% or \$1,498,838 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The proposed General Fund Contribution has actually increased by 1% or \$19,667.

ADDITIONAL FUNDING REQUESTS

The Board of Supervisors has submitted no additional funding requests.

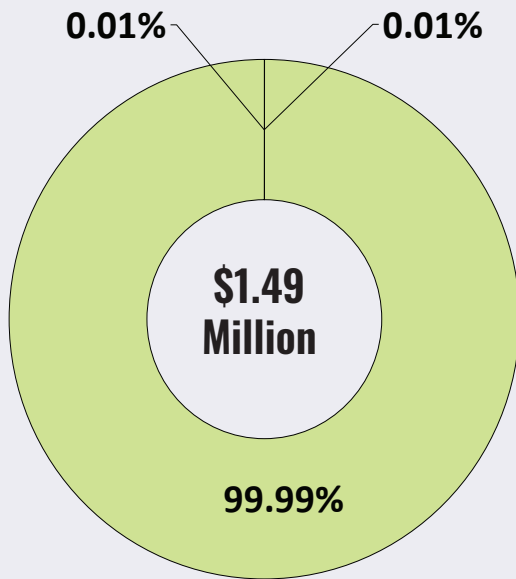
PERSONNEL

There are no personnel changes.



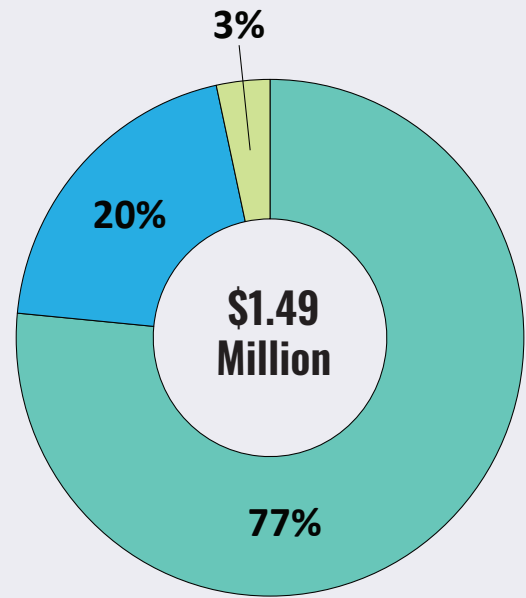
FISCAL YEAR 2019-2020

TOTAL REVENUES



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

TOTAL EXPENDITURES



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

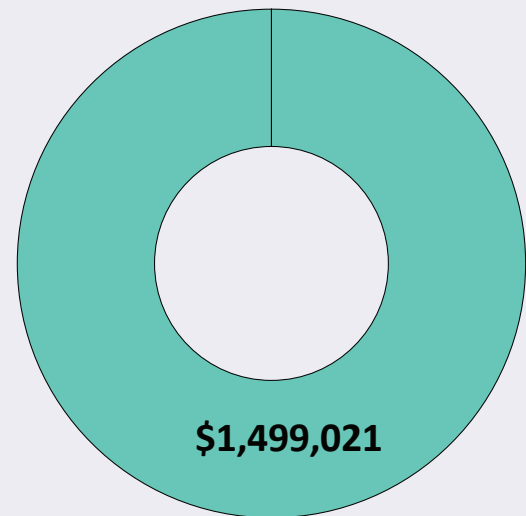
BY PROGRAM AREA

PERMANENT POSITIONS

■ BOARD OF SUPERVISORS 101



EXPENDITURES



- Board of Supervisors



CLERK-RECORDER/REGISTRAR

DEPARTMENTAL SUMMARY

ELECTED OFFICIAL

Kelly E. Sanders, Clerk-Recorder/Registrar

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

BUDGET TOTALS

FY 2019-20

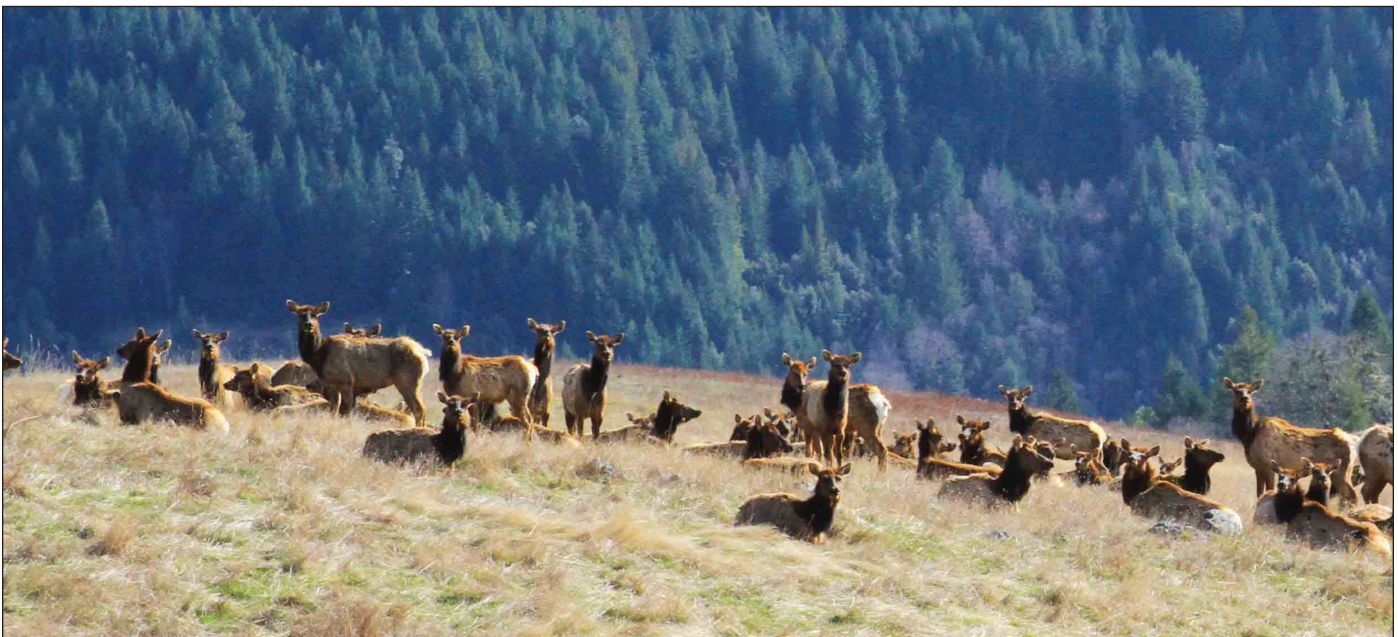
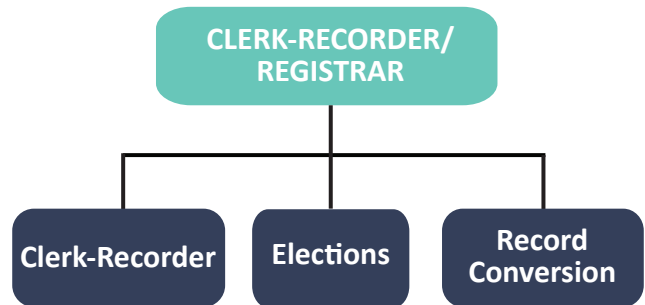
Expenditures + Other Funding Uses	\$	3,899,787
Revenues + Other Funding Sources	\$	2,496,687
General Fund Contribution	\$	1,403,100
Personnel		16.0
% General Fund Contribution		36%

BUDGET UNITS

ORG CHART

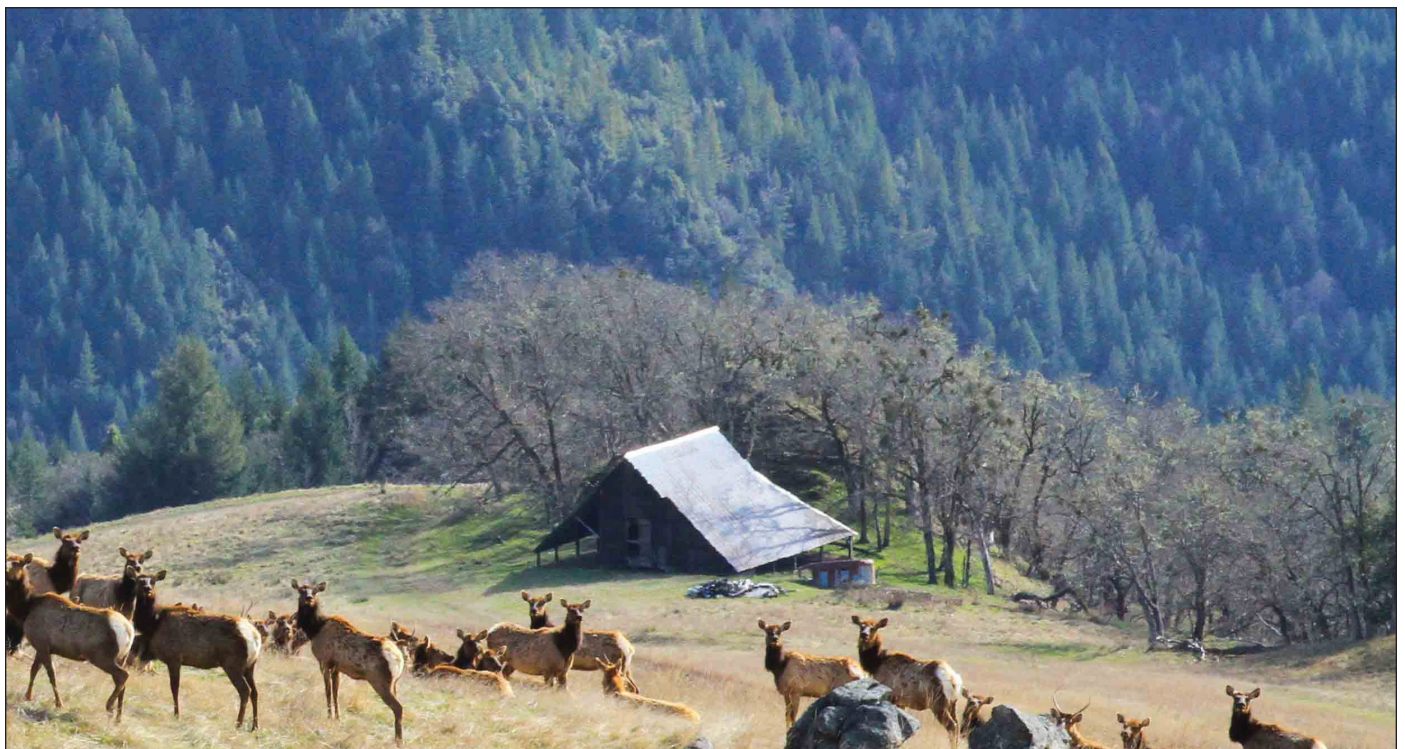
The Clerk-Recorder/Registrar of Voters includes the following budget units:

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



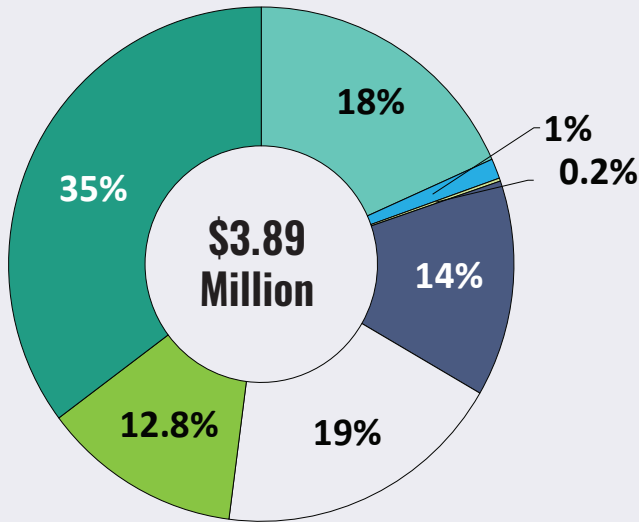
FY 2019-20 PROPOSED BUDGET CLERK-RECORDER

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	804,105	740,179	790,000	730,000	730,000	(60,000)
Licenses and Permits	58,688	56,148	60,000	50,000	50,000	(10,000)
Use of Money and Property	4,425	8,112	7,800	7,680	7,680	(120)
Other Governmental Agencies	47,701	0	764,508	542,000	542,000	(222,508)
Charges for Current Services	778,412	831,295	808,100	744,600	744,600	(63,500)
Other Revenues	60,258	0	18,388	0	0	(18,388)
General Fund Contribution	165,354	0	0	0	0	0
Total Revenues	1,918,943	1,635,734	2,448,796	2,074,280	2,074,280	(374,516)
Expenditures						
Salaries & Employee Benefits	1,209,537	1,196,403	1,324,911	1,545,530	1,545,530	220,619
Services and Supplies	939,683	1,096,514	1,560,418	1,175,656	1,175,656	(384,762)
Other Charges	270,990	257,799	275,654	181,902	181,902	(93,752)
Fixed Assets	89,869	62,067	585,388	961,019	961,019	375,631
Total Expenditures	2,510,079	2,612,783	3,746,371	3,864,107	3,864,107	117,736
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	422,407	422,407	422,407
General Fund Contribution	0	0	0	1,403,100	1,403,100	1,403,100
Other Financing Uses	0	0	0	(35,680)	(35,680)	(35,680)
Total Other Financing Sources (Uses)	0	0	0	1,789,827	1,789,827	1,789,827
Net Revenues (Expenditures)	(591,136)	(977,049)	(1,297,575)	0	0	1,297,575
Additional Funding Support						
1100 General Fund	811,729	878,097	1,188,665	0	0	(1,188,665)
1310 Recorder Record Conversion	(220,593)	98,952	108,910	0	0	(108,910)
Total Additional Funding Support	591,136	977,049	1,297,575	0	0	(1,297,575)
Staffing Positions						
Allocated Positions	18.00	18.00	15.00	16.00	16.00	1.00



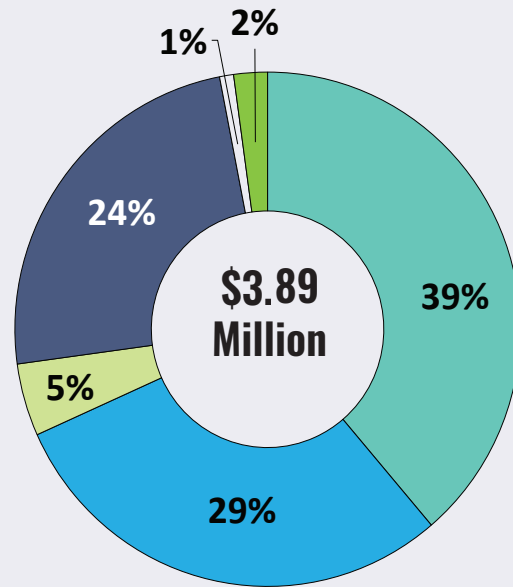
FISCAL YEAR 2019-20

TOTAL REVENUES



- Taxes
- Licenses and Permits
- Use of Money and Property
- Other Governmental Agencies
- Charges for Current Services
- Other Financing Sources
- General Fund Contribution

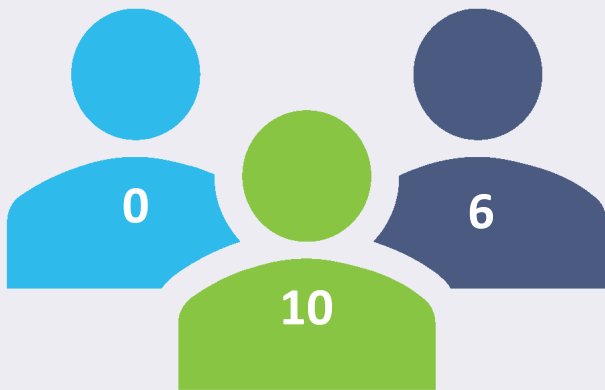
TOTAL EXPENDITURES



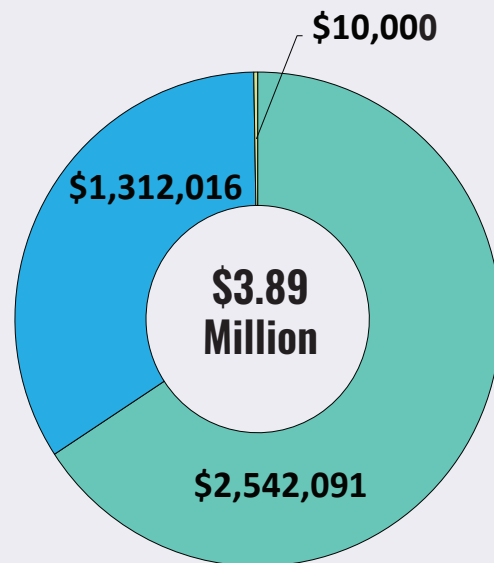
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Fixed Assets
- Other Financing Uses
- Other Financing Sources

BY PROGRAM AREA

PERMANENT POSITIONS



EXPENDITURES



- Elections
- Clerk-Recorder
- Record Conversion



CLERK-RECORDER

(1100-271)

PROGRAM DISCUSSION BY BUDGET UNIT

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

The Recorder 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. The recording of documents in the Recorder's Office affecting land in Humboldt County accomplishes the mandate to "impart constructive notice" of any action effecting title to real property. Once a document is recorded it becomes a part of the official record of the county and is retrievable by examining the alphabetical and chronological indexes. Revenues are generated through the collection of recording fees (mandated by state law) and the sale of copies of documents.

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

This program contains the following budget unit:

1100 271 Clerk-Recorder

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



FY 2019-20 PROPOSED BUDGET TABLE

CLERK-RECORDER 1100-271

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	804,105	740,179	790,000	730,000	730,000	(60,000)
Licenses and Permits	58,688	56,148	60,000	50,000	50,000	(10,000)
Charges for Current Services	534,141	557,074	666,600	581,600	581,600	(85,000)
Other Revenues	2,165	0	0	0	0	0
Total Revenues	1,399,099	1,353,401	1,516,600	1,361,600	1,361,600	(155,000)
Expenditures						
Salaries & Employee Benefits	783,449	771,303	884,737	995,089	995,089	110,352
Services and Supplies	111,129	132,765	191,616	199,124	199,124	7,508
Other Charges	216,670	206,861	215,239	117,803	117,803	(97,436)
Fixed Assets	0	31,595	0	0	0	0
Total Expenditures	1,111,248	1,142,524	1,291,592	1,312,016	1,312,016	20,424
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	3,388	3,388	174,948
General Fund Contribution	0	0	0	(52,972)	(52,972)	(52,972)
Total Other Financing Sources (Uses)	0	0	0	(49,584)	(49,584)	121,976
Net Revenues (Expenditures)	287,851	210,877	225,008	0	0	(225,008)
Additional Funding Support						
1100 General Fund	(287,851)	(210,877)	(225,008)	0	0	225,008
Total Additional Funding Support	(287,851)	(210,877)	(225,008)	0	0	225,008
Staffing Positions						
Allocated Positions	12.00	12.00	10.00	10.00	10.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has decreased by 8% or \$60,000 due to historical trends indicating a decline.
- The proposed revenue budget for the Licenses and Permits category has decreased by 17% or \$10,000 due to historical trends indicating a decline in marriage licensing.
- The proposed revenue budget for the Charges & Current Services category has decreased by 13% or \$85,000 due to historical trends indicating a decline.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 12% or \$110,352 due to a Recordable Document Examiner I/ II position being reallocated to a Senior Recordable Document Examiner and an increase in extra-help and overtime estimate.
- The proposed expenditure budget for the Other Charges category has decreased by 45% or \$97,436 due to changes in local accounting practices. Cost allocation charges are now reflected as "Other Financing Uses", as opposed to "Other Charges."
- The proposed Contribution to the General Fund has increased by 100% or \$52,972 due to changes in local accounting practices. The Clerk-Recorder contributes to the General Fund on an annual basis. Contributions to the General Fund are now reflected as "Other Financing Sources (Uses)". The proposed Contribution to the General Fund has actually decreased by 76% or \$172,036 due to an anticipated decline in Tax and Charges for Services revenue, coupled with the need to reallocate a position to allow for improved services.

ADDITIONAL FUNDING REQUESTS

The Clerk-Recorder has submitted no additional funding requests.



PERSONNEL

There is no net change, however 1.0 FTE Recordable Documents Examiner I/II is being reallocated to a Senior Recordable Documents Examiner to allow for promotional opportunities and a position which requires a higher level of expertise. The proposed changes are as follows:

Deallocate

1.0 Recordable Documents Examiner I/II (37.5)

Allocate

1.0 Sr. Recordable Documents Examiner (37.5)

ACCOMPLISHMENTS



GOALS

- Invited civic engagement and awareness of available services with an updated website that includes fillable forms, detailed instructions and services, and a departmental email address.
- Provided community-appropriate levels of service through restoration and improved storage plan for various historic records, including delayed birth records. The projected completion of this project is fiscal year 2019-20.
- Provided for and maintained infrastructure with installation of an automated optical character recognition (OCR) indexing module to enhance the Eagle Recorder system. The OCR filter provides increased efficiency and accuracy in the creation of the department's official and vital records indices.
- Fostered transparent, accessible, welcoming and user friendly services by replacing an obsolete microfilm reader with state-of-the-art equipment with features to read, enhance and print film images. The increased functionality ensures adherence to required preservation standards while enhancing levels of service.
- Invested in county employees in order to maintain professional and knowledgeable staff by attending the County Recorders' Association of California's staff training and new law workshops.
- Provide community-appropriate levels with the enhancement of existing services to include on-line self-help options, and instituting the ability to accept certain forms and fees electronically.
- Foster transparent, accessible, welcoming and user friendly services through the continued modernization of systems and records to increase public access with digitized documents that can be preserved in perpetuity; and explore innovative ways to provide public access to documents, while preserving the confidential and/or restricted components of such documents.
- Invite civic engagement and awareness of available services by adding new web pages containing fillable forms, frequently asked questions (FAQ's), and detailed information distinctly describing the process for obtaining marriage licenses and the option to have a ceremony performed in the Clerk/Recorder's office chapel.
- Provide community-appropriate levels of service by continuing to perform assessments of historical land and vital record books in fragile condition and in need of restoration; further develop and initiate plans for digitizing and appropriately storing each record.



ELECTIONS

(1100-140)

PROGRAM DISCUSSION BY BUDGET UNIT

The purpose of the Office of Elections is to allow and encourage all qualified citizens to register and vote, develop voter materials and resources, make information about officials, candidates, measures, districts and agencies available to the public, work with the California Secretary of State's Office, other California counties, municipalities and agencies to ensure that California Elections Codes and Government and Education Codes are adhered to, and administer fair, accurate, lawful, and transparent elections.

The Office of Elections supplies voter registration forms to entities and groups, campaigns, receives new voter registrations from multiple sources, updates local voter rolls, maintains the statewide registration system which continues to expand with the Motor Voter registration program, and provides accessible web-based voter resources to citizens via the Uniformed Overseas Citizens Assistance Voting Act (UOCAVA) which will expand to include remote accessible vote by mail ballot marking.

The office is the Humboldt County filing office for the Fair Political Practices Commission (FPPC) and administers financial reporting for the county by receiving, reviewing, processing and making available financial filing documents for campaigns and elected and appointed officials. The office maintains a webpage with elections information, guides, and links, creates and sends out voter information guides for each election, and reviews economic interest and campaign forms for completeness and accuracy. Special districts, school districts and municipalities are supported by the office's shepherding resolutions of consolidation to the Board of Supervisors.

The office conducts federal, state, and local elections for elected offices, state propositions, and local measures, establishes deadlines for filing and administers filing periods, and provides election data to the Secretary of State and to the public.

This program contains the following budget unit:

1100 140 Elections

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



FY 2019-20 PROPOSED BUDGET TABLE

ELECTIONS 1100-140

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	47,701	0	764,508	542,000	542,000	(222,508)
Charges for Current Services	193,457	240,160	117,500	125,000	125,000	7,500
Other Revenues	58,093	0	18,388	0	0	(18,388)
Total Revenues	299,251	240,160	900,396	667,000	667,000	(233,396)
Expenditures						
Salaries & Employee Benefits	426,088	425,100	440,174	550,441	550,441	110,267
Services and Supplies	828,554	830,944	1,228,092	966,532	966,532	(261,560)
Other Charges	54,320	50,938	60,415	64,099	64,099	3,684
Fixed Assets	89,869	22,152	585,388	961,019	961,019	375,631
Total Expenditures	1,398,831	1,329,134	2,314,069	2,542,091	2,542,091	228,022
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	419,019	419,019	419,019
General Fund Contribution	0	0	0	1,456,072	1,456,072	1,456,072
Total Other Financing Sources (Uses)	0	0	0	1,875,091	1,875,091	1,875,091
Net Revenues (Expenditures)	(1,099,580)	(1,088,974)	(1,413,673)	0	0	1,413,673
Additional Funding Support						
1100 General Fund	1,099,580	1,088,974	1,413,673	0	0	0
Total Additional Funding Support	1,099,580	1,088,974	0	0	0	0
Staffing Positions						
Allocated Positions	6.00	6.00	5.00	6.00	6.00	1.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has decreased by 29% or \$222,508 due to a reduction in HAVA grant funds available in FY 2019-20.
- The proposed revenue budget for the Other Revenues category has decreased by 100% or \$18,388 due to a one-time allocation in FY 2018-19 for Elections relocation costs.
- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$419,019 due to funding set aside in prior years for the replacement of the Election System.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 25% or \$110,267 due to the addition of 1.0 FTE Election Specialist as a result of State Same Day Registration law and other elections mandates. In addition, the Presidential Primary is a labor intensive election and will increase extra-help and overtime costs.
- The proposed expenditure budget for the Services & Supplies category has decreased by 21% or \$261,560 due to the reduction in HAVA grant funds and a one time allocation in FY 2018-19 for the purchase of E-Pollbooks.
- The proposed expenditure budget for the Fixed Assets category has increased by 64% or \$375,631 due to decertification of the current voting system which will necessitate the purchase of a new system. Funding of \$961,019 is recommended for fixed assets; additional details on the proposed equipment and projects are available in the Capital Expenditures table.
- The proposed General Fund Contributions has increased by 100% or \$1,456,082 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The proposed General Fund contribution has actually increased by 3% or \$42,399.

ADDITIONAL FUNDING REQUESTS

Elections has submitted no additional funding requests.

PERSONNEL

An increase of 1.0 FTE is proposed as a result of the State Same Day Registration law and other elections mandates which have increased the work capacity and customer service needs of the Elections Office.

Allocate

1.0 Election Specialist I/II

ACCOMPLISHMENTS



GOALS

- Sought outside funding and fostered transparent, accessible, welcoming and user-friendly services with the award of \$25,000 in Help America Vote Act (HAVA) funding to improve cyber security and infrastructure related to the state's VoteCal system, expanded web-based services to include a vote by mail system, completed the 2018 Statewide Election Year with accuracy and transparency, provided new state-mandated services for same-day registration and conditional voting, and increased voter response time for mismatched signatures.
- Invested in county employees by allowing Elections Officials to attend Americans with Disabilities Act (ADA) training conducted by the Secretary of State's Office and the Department of Rehabilitation to increase polling place accessibility.
- Provided for and maintained infrastructure with the award of \$542,000 in match funding from the Secretary of State's Voting System Replacement Contract 2018 Program to replace antiquated voting equipment, increase efficiency of ballot processing, and provide vote-by-mail systems and convenient ballot drop boxes.
- Invited civic engagement and awareness of available services with the expanded post-election feedback program to continue post-election surveys for poll workers and initiate post-election surveys for polling facilities; and by holding public voting equipment demonstrations to encourage participation and feedback in new voting system acquisition process.
- Built inter-jurisdictional and regional cooperation by moving 10 schools and special districts to even-year elections to create savings by consolidating district elections with even-year general elections.
- Foster transparent, accessible, welcoming and user-friendly services with the implementation of a new voting system, development of system policies and procedures to guide activities, and training to staff and volunteers.
- Provide for and maintain infrastructure with the implementation of a ballot scanner and sorter system, development of system policies and procedures to guide activities, and provide training to staff and volunteers.
- Provide community-appropriate levels of service by developing and implementing a satellite voting office in Humboldt County to expand early voting and conditional voting services, and by establishing a Humboldt County Language Accessibility Advisory Committee (LAAC) that will develop the necessary LAAC framework and recruit LAAC members.
- Build inter-jurisdictional and regional cooperation by preparing for the 2020-21 state and county redistricting with the evaluation of the existing district boundaries in Humboldt County, and by strengthening Humboldt County's existing Voting Accessibility Advisory Committee (VAAC) by recruiting new VAAC members and streamlining VAAC activities to increase effectiveness.
- Invite civic engagement and awareness of available services by engaging stakeholder participation in evaluating the county's move to a Vote Center election model.



RECORD CONVERSION

(1310-267)

PROGRAM DISCUSSION BY BUDGET UNIT

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

Both the conversion and e-recording 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 thus fewer fees are 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 is expected to be completed by June 2019.

The redaction fee that was collected for this project ended at the end of December 2017. In January 2019, the Recorder started collecting a fee for Electronic Recording (or E-Recording) and is being collected in this fund. E-Recording allows title companies and governmental agencies to submit their recordable documents to electronically as opposed to mailed in or walked in. The Clerk / Recorder's office is in the process of establishing and implementing this ability.

This program contains the following budget unit:

1310 267 Record Conversion

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



FY 2019-20 PROPOSED BUDGET TABLE

RECORD CONVERSION 1310-267

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Use of Money & Property	4,425	8,112	7,800	7,680	7,680	(120)
Charges for Current Services	50,814	34,061	24,000	38,000	38,000	14,000
General Fund Contribution	165,354	0	0	0	0	0
Total Revenues	220,593	42,173	31,800	45,680	45,680	13,880
Expenditures						
Services and Supplies	0	132,805	140,710	10,000	10,000	(130,710)
Fixed Assets	0	8,320	0	0	0	0
Total Expenditures	0	141,125	140,710	10,000	10,000	(130,710)
Other Financing Sources (Uses)						
Other Financing Uses	0	0	0	(35,680)	(35,680)	(35,680)
Total Other Financing Sources (Uses)	0	0	0	(35,680)	(35,680)	(35,680)
Net Revenues (Expenditures)	220,593	(98,952)	(108,910)	0	0	108,910
Additional Funding Support						
1310 Recorder Record Conversion	(220,593)	98,952	0	0	0	0
Total Additional Funding Support	(220,593)	98,952	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Charges for Current Services category has increased by 58% or \$14,000 due to collection of the new Electronic Recording (e-Recording) fee.
- The proposed expenditure budget for the Services & Supplies category has decreased by 93% or \$130,710 due to the completion of the Social Security Redaction project.
- The proposed expenditure budget for the Other Financing Uses category has increased by 100% or \$35,680 due to changes in local accounting practices where excess funds are reflected as a transfer to the trust in order to balance the budget.

ADDITIONAL FUNDING REQUESTS

Record Conversion has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

ACCOMPLISHMENTS



GOALS

- Provided community-appropriate levels of service and protected vulnerable populations with the completion of Social Security Truncation project Part One.
- Provided community-appropriate levels of service and protected vulnerable populations with the completion of Social Security Truncation project Part Two.
- Provide community-appropriate levels of service with the implementation of the E-record project.



COUNTY ADMINISTRATIVE OFFICE

DEPARTMENTAL SUMMARY

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	26,026,322
Revenues + Other Funding Sources	\$	23,915,246
General Fund Contribution	\$	2,111,076
Personnel		40.0
% General Fund Contribution		8%

BUDGET UNITS

The County Administrative Office (CAO) includes the following budget units:

ADA Compliance

- 3552 152 ADA Compliance

Management & Budget

- 1100 103 Management & Budget Team

Communications

- 3521 151 Communications

Economic Development

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

Economic Development Promotion

- 1100 181 Economic Development Promotion

Fish & Game Advisory Commission

- 1700 290 Fish & Game Advisory Commission

Forester & Warden

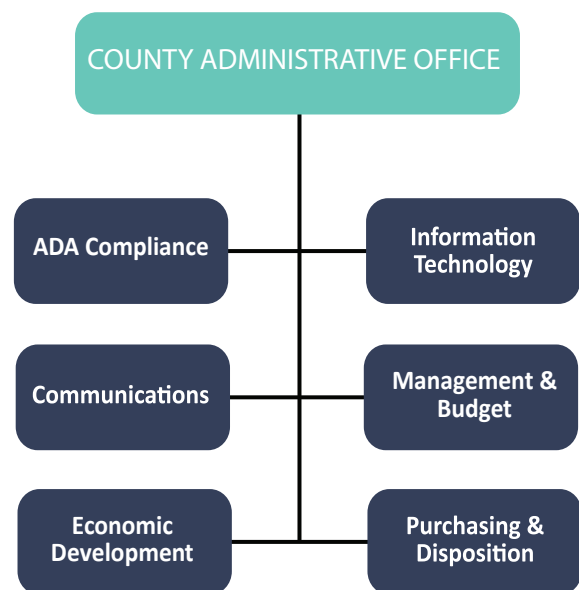
- 1100 281 Forester & Warden

Information Technology

- 3550 118 Information Technology Team

Purchasing & Disposition

- 3555 115 Purchasing Team

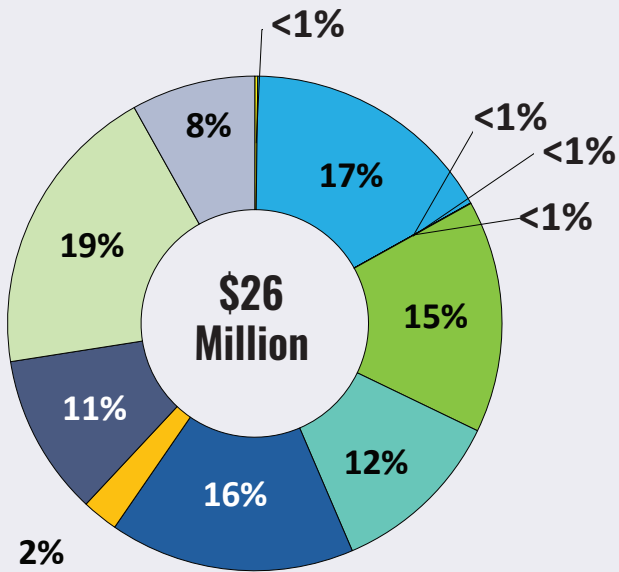


FY 2019-20 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	37,500	50,000	50,000	50,000	0
Operating Revenue & Contribution	3,258,134	3,662,792	3,740,264	4,350,673	4,350,673	610,409
Licenses and Permits	520	325	0	780	780	780
Fines, Forfeits and Penalties	9,994	5,951	10,500	6,500	6,500	(4,000)
Use of Money and Property	470	529	300	150	150	(150)
Other Governmental Agencies	1,502,153	2,173,344	3,508,203	3,957,998	3,957,998	449,795
Charges for Current Services	417,267	427,771	3,885,193	2,967,965	2,967,965	(917,228)
Other Revenues	1,164,039	3,467,009	2,998,712	4,175,651	4,175,651	1,176,939
Other Financing Sources	0	0	611,660	616,600	616,600	4,940
General Fund Contribution	28,519	17,219	6,240,671	2,749,923	2,749,923	(3,490,748)
Total Revenues	6,431,096	9,792,440	21,045,503	18,876,240	18,876,240	(2,169,263)
Expenditures						
Salaries & Employee Benefits	2,678,570	2,949,996	3,991,810	4,637,378	4,570,334	578,524
Services and Supplies	2,015,345	3,581,617	4,473,115	3,588,179	3,555,344	(917,771)
Other Charges	3,140,867	3,375,353	4,181,817	6,095,116	6,095,116	1,913,299
Fixed Assets	78,725	331,662	11,069,497	11,805,528	11,805,528	736,031
Other Financing Uses	(15,611)	(10,337)	(36,000)	0	0	36,000
Total Expenditures	7,897,896	10,228,291	23,680,239	26,126,201	26,026,322	2,346,083
Other Financing Sources (Uses)						
Special Items	(8,195)	8,195	18,120	0	0	(18,120)
Other Financing Sources	0	181,163	201,040	5,037,506	5,039,006	4,837,966
General Fund Contribution	0	0	0	2,212,455	2,111,076	2,111,076
Total Other Financing Sources (Uses)	(8,195)	189,358	219,160	7,249,961	7,150,082	6,930,922
Net Revenues (Expenditures)	(1,474,995)	(246,493)	(2,415,576)	0	0	2,415,576
Additional Funding Support						
1100 General Fund	1,500,319	1,525,783	1,964,618	0	0	(1,964,618)
1120 Economic Development	162,463	(343,627)	0	0	0	0
1700 Fish & Game	1,911	9,659	4,200	0	0	(4,200)
3521 Communications	(119,394)	31,902	0	0	0	0
3550 Information Tech Enterprise	(109,383)	133,939	381,172	0	0	(381,172)
3552 ADA Compliance ISF	0	(1,090,303)	0	0	0	0
3555 Central Services ISF	26,548	(20,860)	65,586	0	0	(65,586)
Total Additional Funding Support	1,462,464	246,493	2,415,576	0	0	(2,415,576)
Staffing Positions						
Allocated Positions	34.00	39.00	39.00	41.00	40.00	1.00

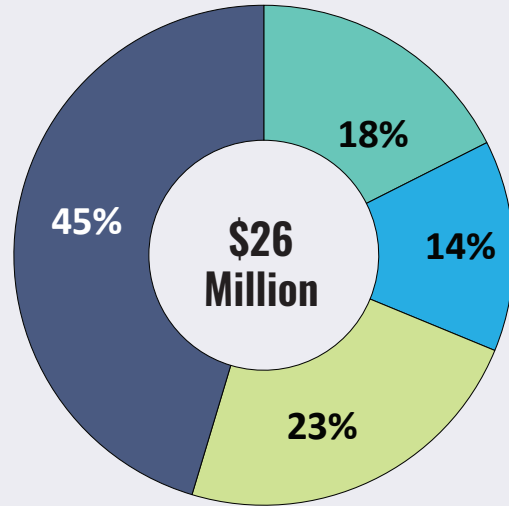
FISCAL YEAR 2019-20

TOTAL REVENUES



- Taxes
- Licenses and Permits
- Use of Money and Property
- Charges for Current Services
- Other Financing Sources (ISF)
- Other Financing Sources
- Operating Revenue & Contributn
- Fines, Forfeits and Penalties
- Other Governmental Agencies
- Other Revenues
- General Fund Contribution (ISF)
- General Fund Contribution

TOTAL EXPENDITURES

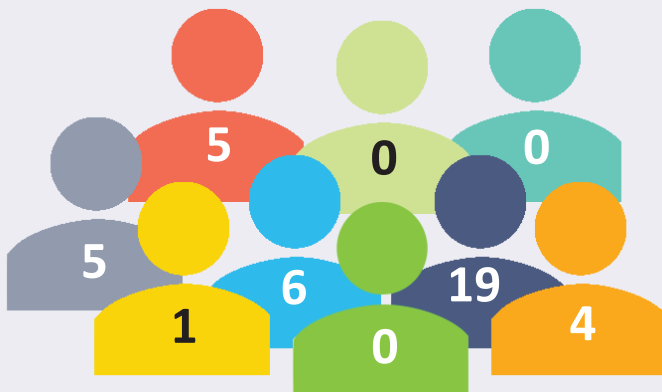


- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Fixed Assets

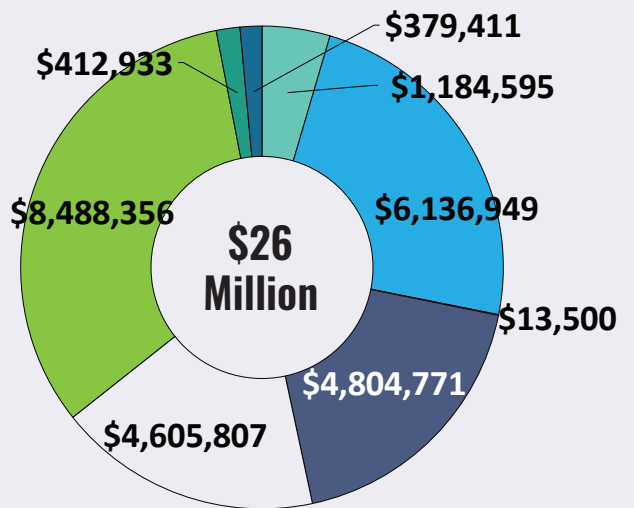
BY PROGRAM AREA

PERMANENT POSITIONS

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



EXPENDITURES



- Mgmt & Budget
- Fish & Game
- Info Technology
- Purchasing
- Econ. Development
- Communications
- ADA Compliance
- Forester & Warden



ADA COMPLIANCE

(3552-152)

PROGRAM DISCUSSION BY BUDGET UNIT

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

The ADA Compliance budget unit investigates all ADA-related complaints, works with an Independent Licensed Architect (ILA), and coordinates with outside vendors on capital improvement projects for barrier removal. ADA Compliance investigates, reviews and monitors for reporting of ADA compliance of county facilities,

programs, services and activities including roadways, the county website, and policies and procedures to ensure compliance with ADA.

This program contains the following budget unit:

3552 152 ADA Compliance

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



FY 2019-20 PROPOSED BUDGET TABLE

ADA COMPLIANCE 3552-152

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	0	238,002	0	0	0	0
Charges for Current Services	0	0	3,468,910	2,393,092	2,393,092	(1,075,818)
Other Revenues	0	2,811,199	2,633,695	3,895,911	3,895,911	1,262,216
General Fund Contribution	0	0	2,966,053	625,000	625,000	(2,341,053)
Total Revenues	0	3,049,201	9,068,658	6,914,003	6,914,003	(2,154,655)
Expenditures						
Salaries & Employee Benefits	0	347,118	501,223	538,828	538,828	37,605
Services & Supplies	0	1,576,302	1,880,791	1,248,032	1,248,032	(632,759)
Other Charges	0	46,057	102,866	102,182	102,182	(684)
Fixed Assets	0	(10,579)	6,777,778	6,599,314	6,599,314	(178,464)
Total Expenditures	0	1,958,898	9,262,658	8,488,356	8,488,356	(774,302)
Other Financing Sources (Uses)						
Other Financing Sources	0	0	194,000	1,574,353	1,574,353	1,380,353
Total Other Financing Sources (Uses)	0	0	194,000	1,574,353	1,574,353	1,380,353
Net Revenues (Expenditures)	0	1,090,303	0	0	0	0
Additional Funding Support						
3552 ADA Compliance ISF	0	(1,090,303)	0	0	0	0
Total Additional Funding Support	0	(1,090,303)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	4.00	5.00	5.00	5.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Charges for Current Services category has decreased by 31% or \$1,075,816 due to a change in local accounting practices. General Fund contributions are now reflected in its own category rather than Charges for Current Services.
- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$1,380,353 due to financing needs for ADA barrier removal projects.
- The proposed revenue budget for the Other Revenues category has increased by 48% or \$1,262,216 due to a transfer from the trust to finance ADA barrier removal.
- The proposed General Fund Contribution has decreased by 79% or \$2,341,053 due to reduced funding capabilities based on available resources.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 8% or \$37,605 due to full staffing as the program matures, as well as negotiated salary and benefit increases.
- The proposed expenditure budget for the Services & Supplies category has decreased by 34% or \$632,759 due to less work anticipated by the Independent Licensed Architect as culmination of the consent decree nears.
- The proposed expenditure budget for the Fixed Asset category has decreased by 3% or \$178,464. Funding of \$6,599,314 is recommended for fixed assets; additional details on the proposed equipment and

ADDITIONAL FUNDING REQUESTS

ADA Compliance has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

ACCOMPLISHMENTS



GOALS

- Invested in employees by enrolling them in courses that deepen employee knowledge of ADA, resulting in ADA Coordinator certification. Through the ADA project, the county has three Certified ADA Coordinators and two Certified Access Specialist on staff for the first time.
 - Enforced laws and regulations to protect residents and fostering transparent, accessible, welcoming and user-friendly services through successfully removing barriers to access at 17 facilities, with seven projects under construction with completion dates on or before June 30, 2018, and 13 projects in varying phases of access barrier removal design.
 - Engaged in discussions of the county's and other jurisdictions' regional economic future by holding joint meetings to work collaboratively and creatively on the Facilities Master Plan.
- Enforce laws and regulations to protect residents and foster transparent, accessible, welcoming and user-friendly services by meeting the terms of the September 7, 2016, Department of Justice (DOJ) consent decree for ADA compliance on or before September 7, 2019 and successfully entering into a transition plan to remove remaining barriers not specifically addressed in the consent decree over an extend period of time.
 - Provide for and maintain infrastructure through the completion of a cross departmental Facilities Management Software project. The successful completion of this project will assist several divisions of the Public Works Department, the Department of Health and Human Services and ADA Compliance to better track deferred maintenance issues and needs, facilities maintenance, call tickets and ADA project needs.
 - Provide for and maintain infrastructure and manage resources to ensure sustainability of services through a cross departmental Facilities Master Plan project. The successful completion of this project will move the county toward a campus complex concept locating like services together, identify the condition of county buildings and identify an implementation and funding plan to move the Facilities Master Plan forward.
 - Continue to invest in employees by enrolling them in courses that deepen employee knowledge of ADA.
 - Protect vulnerable populations through the completion of the courthouse 5th floor remodel project to centralize services of the District Attorney's Victim Witness and Child Abuse Services Team.





MANAGEMENT & BUDGET TEAM (1100-103)

PROGRAM DISCUSSION BY BUDGET UNIT

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

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

This program contains the following budget unit:

1100 103 County Administrative Office

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



FY 2019-20 PROPOSED BUDGET TABLE

MANAGEMENT & BUDGET TEAM 1100-103

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	37,500	50,000	50,000	50,000	0
Licenses and Permits	520	0	0	0	0	0
Other Governmental Agencies	19,000	20,000	15,000	0	0	(15,000)
Other Revenues	150,025	12,212	100	100	100	0
Total Revenues	219,545	69,712	65,100	50,100	50,100	(15,000)
Expenditures						
Salaries & Employee Benefits	814,197	740,627	848,373	948,270	881,226	32,853
Services and Supplies	478,555	348,281	440,772	308,012	273,677	(167,095)
Other Charges	84,098	72,833	52,888	29,692	29,692	(23,196)
Fixed Assets	0	0	15,000	0	0	(15,000)
Total Expenditures	1,376,850	1,161,741	1,357,033	1,285,974	1,184,595	(172,438)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	1,235,874	1,134,495	1,134,495
Total Other Financing Sources (Uses)	0	0	0	1,235,874	1,134,495	1,134,495
Net Revenues (Expenditures)	(1,157,305)	(1,092,029)	(1,291,933)	0	0	1,291,933
Additional Funding Support						
1100 General Fund	1,157,305	1,092,029	1,291,933	0	0	(1,291,933)
Total Additional Funding Support	1,157,305	1,092,029	1,291,933	0	0	(1,291,933)
Staffing Positions						
Allocated Positions	6.00	6.00	5.00	6.00	5.00	0.00

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has increased by 100% or \$1,134,495 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The proposed General Fund Contribution has actually decreased by 12% or \$157,438 due to a one-time allocation approved in FY 2018-19 to renew Measure Z.
- The proposed revenue budget for the Other Governmental Agencies category has decreased by 100% or \$15,000 due to changes in local accounting practices. Emergency Management funds are utilized to offset a portion of CAO salaries for time spent doing Emergency Management activities, this is now reflected as salaries reimbursed.
- The proposed expenditure budget for the Services & Supplies category has decreased by 38% or \$167,095 due to a reduction in consulting services expense. Consulting services were utilized in FY 2018-19 to prepare for the renewal of Measure Z, which was approved by voters on Nov. 6, 2018, through Measure O. In addition, consulting services were utilized to create a revised Chart of Accounts as required by the Auditor-Controller, and for staff development and training needs.
- The proposed expenditure budget for the Other Charges categories has decreased by 44% or \$23,196 due to changes in local accounting practices. Salaries reimbursed are now reflected as "Salaries & Benefits" as opposed to "Other Charges."
- The proposed expenditure budget for Fixed Assets has decreased by 100% or \$15,000 due to allocations made in FY 2018-19 to split a large office in two.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

CAO-MBT has submitted one additional funding request:

\$101,379 for 1.0 FTE Public Information Specialist. The Public Records Act (PRA) mandates that all governmental records shall be disclosed and made available to members of the public upon request and within a designated time-frame. PRA's are becoming an increasing strain on staff and the County Administrative Office. In 2018 there were 643 requests and in 2019 the current pace is set for at least 750 requests. PRA's often require time intensive evaluation of massive records to ensure that records released are relevant to the information requested. Having a staff member who is solely responsible for responding the PRA's and providing the public with requested information will not only free up CAO staff for other tasks but will ensure that the timelines and mandates set by the Public Records Act are being met in a manner that is appropriate and expected by the public.

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

ACCOMPLISHMENTS



GOALS

- Facilitated the establishment of local revenue sources to address local needs through the passage of Measure O, that renewed Measure Z, a local half-cent sales tax, until ended by voters. Measure O passed with more than 73% voter approval.
- Built inter-jurisdictional and regional cooperation through Board approval to share property tax revenue with local fire districts who commit to managing resources to ensure sustainability.
- Engaged in discussions of the county's regional economic future with the approval of an updated Strategic Framework that included a comprehensive Strategic Plan Vision to guide county departments on goals, priorities and objectives to focus on for FY 2019-20
- Invited civic engagement and awareness of available resources with the Humboldt County Roadshow 2019 that presented the community with the Strategic Framework goals, priorities and objectives and provided the citizens' of Humboldt County an opportunity to learn about current issues facing the community and share experience and suggestions on how to make improvements.
- Fostered transparent, accessible, welcoming and user friendly services with an updated FY 2019-20 budget book that provides for more detailed budget information by individual budget unit and lays out comprehensive goals and accomplishments for the county programs in order to inform the citizens' of Humboldt County on the activities taking place in the county and future plans for improvements.
- Foster transparent, accessible, welcoming and user friendly services through the implementation of a new budgeting software solution and submitting the county budget for consideration of the Government Financial Officers Association (GFOA) Budget Award in FY 2019-20.
- Invest in county employees by encouraging the MBT team to pursue professional development opportunities to enhance public service, communication, leadership and team building skills necessary to seek out the opportunities and meet the challenges facing the community and County of Humboldt.
- Build inter-jurisdictional and regional cooperation by creating a high-performing organization that encourages leadership at all levels and promotes an organization that is solution oriented and adaptive to technology.
- Manage resources to ensure sustainability through fiscal responsibility and long-term planning efforts to address capital improvement costs, short-term and long-term cash management and to create policies and procedures that minimize the county's debt service and issuance cost with an overall objective of ensuring prudent debt management practices in order to maintain financial stability, preserve public trust and minimize costs to taxpayers.
- Protect vulnerable populations through increased legislative activities that provide funding for services such as those that address substance use disorders and opioid treatment options.

ACCOMPLISHMENTS



GOALS

- Provided community-appropriate levels of service by supporting the creation and implementation of the Department of Aviation in order to promote a financially independent Airports Department that is self sustaining and provides expanded levels of service.
- Managed resources to ensure sustainability of services by updating and gaining Board approval on a revised Deferred Maintenance, Contingency and Reserve policies that establish attainable requirements tied to sustainable revenue sources.
- Provide for and maintain infrastructure through the support and allocation of funding for an upgrade to radio infrastructure to improve public safety communications throughout Humboldt County.
- Build inter-jurisdictional and regional cooperation by working with neighboring jurisdictions to identify opportunities for shared facilities needs and to provide for and maintain infrastructure through the creation of a Facilities Master Plan and identifying potential sites for additional county facilities, an administrative complex, and one-stop permitting.





COMMUNICATIONS (3521-151)

PROGRAM DISCUSSION BY BUDGET UNIT

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

This program contains the following budget unit:

3521 151 Communications

The primary functions in both the radio and telephone programs consist of maintenance, contract administration, system design and equipment specification, capitalization fund management, and monthly bill auditing, payment and cost distribution to departments.



ACCOMPLISHMENTS



GOALS

- Provided for and maintained infrastructure with the completion of a Request for Proposals (RFP) process for the Radio Infrastructure Project. This project will replace the existing out dated system with state of the art system to provide more sufficient coverage to critical areas of the county.
- Provided for an maintained infrastructure with the installation of phone systems for the Sheriff, Economic Development Department, and First 5.
- Provide for and maintain infrastructure with the implementation of the Radio Infrastructure Project. This project will replace the existing out dated system on mountaintops with state of the art system to provide better coverage to critical areas.
- Build inter-jurisdictional and regional cooperation through collaborative quarterly meetings with outside agencies.
- Provide for and maintain infrastructure with the replacement of multiple phone sites.

ADDITIONAL FUNDING REQUESTS

Communications has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

FY 2019-20 PROPOSED BUDGET TABLE

COMMUNICATIONS 3521-151

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	0	0	750,000	0	0	(750,000)
Charges for Current Services	122,758	121,374	125,669	279,576	279,576	153,907
Other Revenues	182,705	45,314	161,141	80,440	80,440	(80,701)
General Fund Contribution	17,219	17,219	2,817,321	2,124,923	2,124,923	(692,398)
Total Revenues	322,682	183,907	3,854,131	2,484,939	2,484,939	(1,369,192)
Expenditures						
Salaries & Employee Benefits	76,661	62,849	79,228	72,545	72,545	(6,683)
Services and Supplies	64,557	58,758	66,881	89,494	89,494	22,613
Other Charges	81,240	93,283	30,443	55,486	55,486	25,043
Fixed Assets	(19,170)	919	3,677,579	4,587,246	4,587,246	909,667
Total Expenditures	203,288	215,809	3,854,131	4,804,771	4,804,771	950,640
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	2,319,832	2,319,832	2,319,832
Total Other Financing Sources (Uses)	0	0	0	2,319,832	2,319,832	2,319,832
Net Revenues (Expenditures)	119,394	(31,902)	0	0	0	0
Additional Funding Support						
1100 General Fund	(119,394)	31,902	0	0	0	0
Total Additional Funding Support	(119,394)	31,902	0	0	0	0
Staffing Positions						
Allocated Positions	1.00	1.00	1.00	1.00	1.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has decreased by 100% or \$750,000 due to a one-time allocation from the Community Corrections Partnership in FY 2018-19 for the Radio Infrastructure Project.
- The proposed revenue budget for the Charges for Current Services category has increased by 100% or \$153,907 due to changes in local accounting practices. Some of these revenues have historically been transferred directly to the Communications trust for future infrastructure upgrade needs. In FY 2019-20, in order to improve transparency, all of these revenues will be budgeted in Communications with an offsetting transfer to the trust. Overall, charges for communication services have increased by 4% or \$10,052.
- The proposed revenue budget for the Other Revenues category has decreased by 50% or \$80,701 due to changes in local accounting practices as described in the Charges for Current Services, which eliminated the need for a transfer from the Communications Trust.
- The proposed General Fund Contribution has decreased by 25% or \$692,398 due to a significant contribution in FY 2018-19 to begin the Radio Infrastructure Project. In FY 2019-20, the remaining \$2,107,602 in funding needs for this project has been allocated.
- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$2,319,832 due to a significant contribution in FY 2018-19 to begin the Radio Infrastructure Project that will carry forward to FY 2019-20 to continue the project. In addition, due to changes in local accounting practices, use of fund balance is now reflected as "Other Financing Sources".
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased by 8% or \$6,683 due to increased cost reimbursements from the County Administrative Office for staff time assisting the Management and Budget Team.
- The proposed expenditure budget for the Services & Supplies category has increased by 34% or \$22,613 due to contractual increases to mountaintop repeater site leases.
- The proposed expenditure budget for the Other Charges category has increased by 82% or \$25,043 due to changes in cost allocation charges.
- The proposed expenditure budget for the Fixed Assets category has increased by 25% or \$909,667 due to an allocation in FY 2018-19 to begin the radio infrastructure project; \$2,479,644 is being carried forward for the work in FY 2019-20. This project is anticipated to span several years. Funding of \$4,587,246 is recommended for fixed assets; additional details are available in the Capital Expenditures Table.



ECONOMIC DEVELOPMENT

PROGRAM DISCUSSION BY BUDGET UNIT

The Economic Development division of the County Administrative Office exists to serve the community through the administration of the County of Humboldt's Comprehensive Economic Development Strategy (CEDS), as well as the County of Humboldt's Strategic Framework, through the implementation of policies and programs which strengthen Humboldt County's economy.

Federal and state governments spend billions of dollars every year on economic development initiatives. These initiatives often include grants and other assistance (to local jurisdictions) which are designed to generate employment, retain jobs, and stimulate economic growth.

At the heart of these federal and state initiatives exist local Economic Development Agencies (EDAs) who work with their state and federal government counterparts to collaborate on these initiatives through a variety of programs.

1120 275 Economic Development

The Economic Development division of the County Administrative Office is Humboldt County's EDA. It serves the county by coordinating the county's economic development activities with state and federal programs. It is also the primary administrator of county level policies, programs and strategies which have been created to drive economic prosperity for residents, businesses, and communities in Humboldt County.

Additionally, the Economic Development division of the County Administrative Office staffs two Boards, each of which provide community leadership and oversee a set of specific grants, programs and projects:

1120 286 Headwaters Fund Board

The Headwaters Fund invests in local projects through grants and loans to help the citizens of Humboldt County achieve increased economic opportunity, prosperity, and quality of life.

1120 2887 Workforce Development Board

The Workforce Development Board (WDB) of Humboldt County brings together community members from the private sector, local government, non-profits, labor unions, education, and public agencies to develop, grow, and prepare Humboldt County's workforce.

Because most of Humboldt County's economic development efforts are funded through federal and state grants, it is imperative that the County of Humboldt maintain a robust, well trained, and dynamic economic development team. The proposed budget changes for FY 2019-20 are designed to achieve this result and will enable the Economic Development division of the County Administrative Office to implement and administer existing and new programs aimed at improving Humboldt County's economic future.

This program supports the Board's Strategic Framework by providing for and maintaining infrastructure, encouraging new local enterprise, supporting business, workforce development and creation of private-sector jobs, retaining existing and facilitating living-wage private sector jobs and housing, facilitating the establishment of local revenue sources to address local needs, seeking outside funding sources to benefit Humboldt County needs, facilitating public/private partnerships to solve problems, building interjurisdictional and regional cooperation, engaging in discussions of our regional economic future, and engaging new partners.



ACCOMPLISHMENTS



GOALS

- Provided community-appropriate levels of service with organizational changes adopted by the Board of Supervisors that have resulted in a newly restructured team, including the addition of a Director position. Other department and staff level changes are defined in this year's FY 2019-20 budget request and are aimed at creating an efficient and productive economic development team.
- Engaged in discussions of our regional economic future by securing federal approval for the county's CEDS.
- Built inter-jurisdictional and regional cooperation with the implementation of the Economic Development Intern Program in partnership with Humboldt State University and College of the Redwoods.
- Supported business, workforce development and the creation of private-sector jobs with the critical roll played in securing the lease option agreement between the Humboldt Bay Harbor District and Nordic Aquaculture and potential of adding more than 80 local living wage paying jobs.
- Facilitated public/private partnerships to solve problem by leading the initiative for creating the framework for Project Trellis: The County of Humboldt Cannabis Micro-grant, Marketing, and Local Equity Program.
- Sought outside funding sources to benefit Humboldt County needs by obtaining \$1.6M in state level funding to address Humboldt County's opioid crisis for dislocated workers.
- Engaged in discussions of our regional economic future through discussions with the California Governors Office of Economic Development and the California Infrastructure Economic Development Bank regarding state level programs and incentives aimed at improving economic prosperity in Humboldt County.
- Engaged new partners by leading discussions with a variety of businesses and industries interested in locating to Humboldt County, as well as discussions with state and local elected officials on economic programs aimed at benefiting Humboldt County.
- Engage in discussions of our regional economic future through the strategies in Humboldt County's CEDS, as well as economic initiatives in the Strategic Framework as adopted by the county Board of Supervisors .
- Support business, workforce development and the creation of private-sector jobs by developing best practices and procedures for new business development and business retention and expansion.
- Facilitate public/private partnerships to solve problems with implementation and administration of Project Trellis: The County of Humboldt Cannabis Micro-grant, Marketing, and Local Equity Program.
- Retain existing and facilitate new living-wage private sector jobs by developing a new program designed to improve workforce in Humboldt County.
- Invite civic engagement and awareness of available services by rolling out the GoHUMCO initiative and supporting a social media engagement campaign.
- Manage resources to ensure sustainability with the brownfield and greenfield site analysis and by creating an inventory of available commercial, industrial, and retail locations (within opportunity areas) for potential re/development.
- Support business, workforce development and the creation of private-sector jobs by performing employer analysis and creating a database of "job generators" amongst target industries as identified by the CEDS, including follow up with employer outreach.
- Advance local interests in natural resource discussions by supporting clean energy business development and supporting new business development in aquaculture food production.
- Provide community-appropriate levels of service through support of the Tourism Business Improvement District (TBID) to meet the evolving tourism needs of Humboldt County.
- Facilitate public/private partnerships with key stakeholders on master development plans aimed at supporting economic development.

FY 2019-20 PROPOSED BUDGET TABLE

ECONOMIC DEVELOPMENT 1120-275

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Licenses and Permits	0	325	0	780	780	780
Other Governmental Agencies	227,362	379,873	71,000	0	0	(71,000)
Charges for Current Services	6,671	4,500	6,000	2,500	2,500	(3,500)
Other Revenues	1,572	1,308	522	0	0	(522)
General Fund Contribution	0	0	327,322	0	0	(327,322)
Total Revenues	235,605	386,006	404,844	3,280	3,280	(401,564)
Expenditures						
Salaries & Employee Benefits	31,093	34,618	156,853	192,725	192,725	35,872
Services and Supplies	26,535	53,217	220,515	139,100	139,100	(81,415)
Other Charges	176,420	337,469	81,596	751,409	751,409	669,813
Special Items	(14,874)	(10,337)	(36,000)	0	0	36,000
Total Expenditures	219,174	414,967	422,964	1,083,234	1,083,234	660,270
Other Financing Sources (Uses)						
Special Items	(8,195)	8,195	18,120	0	0	(18,120)
Other Financing Sources	0	181,163	0	798,896	798,896	798,896
General Fund Contribution	0	0	0	281,058	281,058	281,058
Total Other Financing Sources (Uses)	(8,195)	189,358	18,120	1,079,954	1,079,954	1,061,834
Net Revenues (Expenditures)	8,236	160,397	0	0	0	0
Additional Funding Support						
1120 Economic Development	(20,767)	(160,397)	0	0	0	0
Total Additional Funding Support	(20,767)	(160,397)	0	0	0	0
Staffing Positions						
Allocated Positions	5.00	5.00	5.00	6.00	6.00	1.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has decreased by 100% or \$71,000 due to revenue budgeted in FY 2018-19 for the Comprehensive Economic Development Strategy (CEDS) update and not needing set-aside funding in FY 2019-20 to balance the budget.
- The proposed General Fund Contribution has increased by 14% or \$281,058 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (uses)." The proposed General Fund contribution has actually decreased by 14% or \$46,264 due to a one-time allocation in FY 2018-19 utilized for an internship program and staff development.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 23% or \$35,872 due to the addition of a Program Coordinator, in addition to a one-time allocation in FY 2019-20 to hire extra help for the internship program.
- The proposed expenditure budget for the Services & Supplies category has decreased by 37% or \$81,415 due to one-time expenditures for new business development and staff training allocated in FY 2018-19 to support the opioid grant.
- The proposed expenditure budget for the Other Charges category has increased by 100% or \$669,813 due to the implementation of Project Trellis.
- The proposed expenditure budget for the Special Items category has decreased by 100% or \$36,000 due to changes in local accounting practices. Salaries reimbursed (salary costs to/from another budget unit) are now reflected as "Salaries & Employee Benefits," as opposed to Intrafund Transfers.
- The proposed expenditure budget for the Other Financing Uses category has increased by 100% or \$798,896 primarily due to a transfer from the Community Investment trust to implement Project Trellis.

PERSONNEL

An increase of 1.0 FTE is proposed. The increase is due to the addition of a Program Coordinator who will also fulfill the requirement to staff an Equal Opportunity Compliance Officer.

Allocate

1.0 Program Coordinator

ADDITIONAL FUNDING REQUESTS

Economic Development submitted the following additional funding request: \$40,048 for an extra help Office Assistant for the Intern Program.

This additional funding request is recommended at this time.



FY 2019-20 PROPOSED BUDGET TABLE

HEADWATERS FUND BOARD 1120-286

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Revenues	600,509	368,834	0	0	0	0
Other Financing Sources	0	0	611,660	616,600	616,600	4,940
Total Revenues	600,509	368,834	611,660	616,600	616,600	4,940
Expenditures						
Salaries & Employee Benefits	19,547	142	233	108,165	108,165	107,932
Services and Supplies	5,529	10,245	36,056	27,706	27,706	(8,350)
Other Charges	575,432	358,447	575,371	477,635	477,635	(97,736)
Total Expenditures	600,508	368,834	611,660	613,506	613,506	1,846
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	(3,094)	(3,094)	(3,094)
Total Other Financing Sources (Uses)	0	0	0	(3,094)	(3,094)	(3,094)
Net Revenues (Expenditures)	1	0	0	0	0	0
Additional Funding Support						
1120 Economic Development	(1)	0	0	0	0	0
Total Additional Funding Support	(1)	0	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 100% or \$107,932 due to changes in local accounting practices. Salaries reimbursed (salary costs to/from another budget unit) are now reflected as "Salary & Employee Benefits," as opposed to "Other Charges." In addition, costs have increased for the cost sharing of the newly created Economic Development Director position.
- The proposed expenditure budget for the Services & Supplies category has decreased by 23% or \$8,350 due to an allocation for ethics training and staff development in FY 2018-19.
- The proposed expenditure budget for the Other Charges category has decreased by 17% or \$97,736 due to changes in local accounting practices. Salaries reimbursed (salary costs to/from another budget unit) are now reflected as "Salary & Employee Benefits," as opposed to "Other Charges."

ADDITIONAL FUNDING REQUESTS

Headwaters has submitted no additional funding requests.

PERSONNEL

There are no changes to personnel.



FY 2019-20 PROPOSED BUDGET TABLE

WORKFORCE DEVELOPMENT BOARD 1120-287

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	1,255,791	1,773,471	2,672,203	3,957,998	3,957,998	1,285,795
Other Revenues	6,096	0	0	0	0	0
Total Revenues	1,261,887	1,773,471	2,672,203	3,957,998	3,957,998	1,285,795
Expenditures						
Salaries & Employee Benefits	0	0	205,400	386,444	386,444	181,044
Services and Supplies	9,064	6,870	24,250	23,532	23,532	(718)
Other Charges	1,436,054	1,583,371	2,442,553	3,542,921	3,542,921	1,100,368
Total Expenditures	1,445,118	1,590,241	2,672,203	3,952,897	3,952,897	1,280,694
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	(5,101)	(5,101)	(5,101)
Total Other Financing Sources (Uses)	0	0	0	(5,101)	(5,101)	(5,101)
Net Revenues (Expenditures)	(183,231)	183,230	0	0	0	0
Additional Funding Support						
1120 Economic Development	183,231	(183,230)	0	0	0	0
Total Additional Funding Support	183,231	(183,230)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has increased by 48% or \$1,285,795 due to the receipt of a new state opioid crisis grant for dislocated workers.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 88% or \$181,044 due to changes in local accounting practices. Salaries reimbursed (salary costs to/from another budget unit) are now reflected as "Salary & Employee Benefits", as opposed to "Other Charges". In addition, salary expense increased due to the new state opioid crisis grant for dislocated workers.
- The proposed expenditure budget for the Other Charges category has increased by 45% or \$1,100,368 due to costs associated to the administration of the state opioid crisis grant for dislocated workers.

ADDITIONAL FUNDING REQUESTS

Workforce Development Board has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





ECONOMIC DEVELOPMENT PROMOTION (1100-181)

PROGRAM DISCUSSION BY BUDGET UNIT

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

Economic Development Promotion utilizes TOT funds to invest in the county's tourism economy, as identified in the county's Comprehensive Economic Development Strategy (CEDS) and the regional Prosperity! strategy. The allocation to RREEL is equal to 5 percent of TOT revenues plus an additional \$20,000. The allocation to the Eureka-Humboldt Visitor's Bureau is for 18 percent of TOT revenues. In FY 2018-19 the allocation of 16 percent was increased to allow for a 2 percent allocation to the Southern Humboldt Visitor's Bureau.

In addition, in 2016 the agreement with the Eureka-

Humboldt Visitor's Bureau was updated to reflect a reimbursement to the Eureka-Humboldt Visitor's Bureau up to \$62,500 per year, and not to exceed \$125,000 over the entire two year period, for a Minimum Revenue Guarantee (MRG). MRG expenditures are paid to an airline under a MRG agreement to encourage new airline services in a small rural airport. Reimbursement will be based on the annual increase in TOT revenue above the base year (base year is the last full year prior to additional destinations being added).

This program contains the following budget unit:

1100 181 Economic Development Promotion

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



FY 2019-20 PROPOSED BUDGET TABLE

ECONOMIC DEVELOPMENT PROMOTION 1100-181

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	1,500	1,500	1,500	1,500	1,500	0
Other Charges	333,508	385,286	470,045	485,812	485,812	15,767
Total Expenditures	335,008	386,786	471,545	487,312	487,312	15,767
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	487,312	487,312	487,312
Total Other Financing Sources (Uses)	0	0	0	487,312	487,312	487,312
Net Revenues (Expenditures)	(335,008)	(386,786)	(471,545)	0	0	471,545
Additional Funding Support						
1100 General Fund	335,008	386,786	471,545	0	0	(471,545)
Total Additional Funding Support	335,008	386,786	471,545	0	0	(471,545)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$487,312 due to changes in local accounting practices. General Fund Contributions are now reflected as "Other Financing Sources (Uses)". The actual General Fund contribution has increased by 3% or \$15,767.

ADDITIONAL FUNDING REQUESTS

Economic Development Promotion has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





FISH & GAME ADVISORY COMMISSION (1700-290)

PROGRAM DISCUSSION BY BUDGET UNIT

This budget unit functions as the funding source for the Fish & Game Advisory Commission's grant program. Fish & Game code requires that fines collected be deposited into a special fund and expended for the protection, conservation and preservation of fish and wildlife under the direction of the Board.

Grants are awarded to groups and individuals who submit proposals to the Fish & Game Advisory Commission for projects with the purpose of protection, conservation, propagation or preservation of fish and wildlife. The awards are made after recommendation of the Commission and approval of the Board of Supervisors.

This program contains the following budget unit:

1700 290 Fish & Game Advisory Commission

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

ACCOMPLISHMENTS

- Invited civic engagement and awareness of services by awarding three grant proposals in FY 2018-19 for a Classroom Aquarium Education Program, a Deer Decoy Program and an Abalone Survey Program.
- Managed resources to ensure sustainability of services by utilizing the entire grant allocation and tracking prior grant allocations for the expiration of funds.

GOALS

- Manage resources to ensure sustainability of services by monitoring fine revenues to determine feasibility to award grants.



FY 2019-20 PROPOSED BUDGET TABLE

FISH & GAME ADVISORY COMMISSION 1700-290

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	9,994	5,951	10,500	6,500	6,500	(4,000)
Use of Money and Property	470	529	300	150	150	(150)
Total Revenues	10,464	6,480	10,800	6,650	6,650	(4,150)
Expenditures						
Services and Supplies	12,375	16,139	22,040	12,000	13,500	(8,540)
Total Expenditures	12,375	16,139	22,040	12,000	13,500	(8,540)
Other Financing Sources (Uses)						
Other Financing Sources	0	0	7,040	5,350	6,850	(190)
Total Other Financing Sources (Uses)	0	0	7,040	5,350	6,850	(190)
Net Revenues (Expenditures)	(1,911)	(9,659)	(4,200)	0	0	4,200
Additional Funding Support						
1700 Fish & Game	1,911	9,659	4,200	0	0	(4,200)
Total Additional Funding Support	1,911	9,659	4,200	0	0	(4,200)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

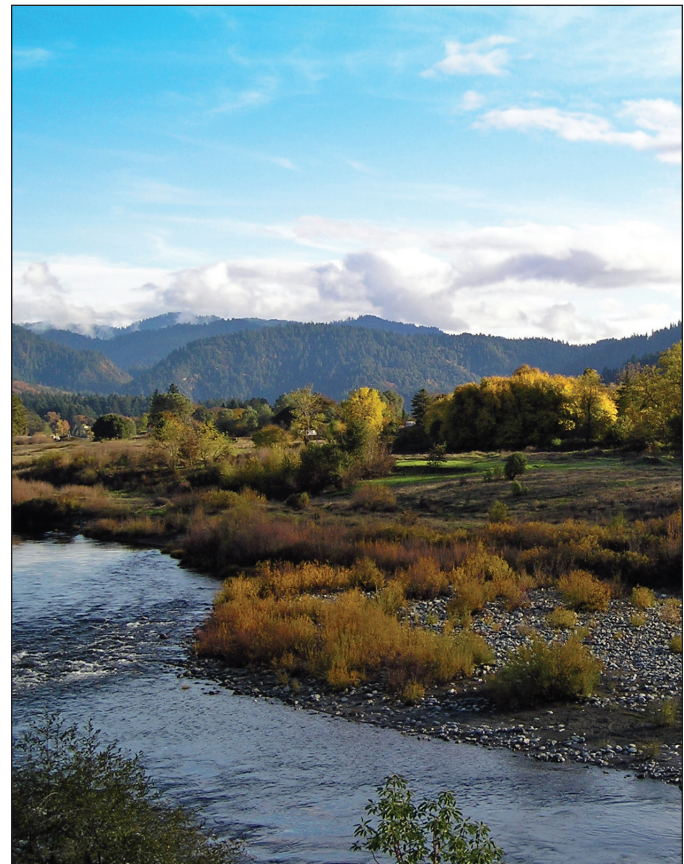
- The proposed revenue budget for the Fines, Forfeitures, & Penalties category decreased by 38% or \$4,000 due to declining revenues attributed to changes in legislation and the recent amnesty programs that allow debt forgiveness. The draw down of fund balance in prior fiscal years and an additional \$5,350 in FY 2019-20 will leave an estimated year-end fund balance of \$8,477. While this does not deplete the balance, it does impact grant funding in future years.
- The proposed expenditure budget for the Services & Supplies category has decreased by 39% or \$8,540 due to reduced grant funding capabilities and a reduction in professional services expense for secretarial services provided to the commission. Both of these reductions are a direct result of declining revenues and limited capabilities.

ADDITIONAL FUNDING REQUESTS

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

PERSONNEL

There are no personnel changes.





FORESTER & WARDEN

(1100-281)

PROGRAM DISCUSSION BY BUDGET UNIT

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.

In addition, this budget unit also provides a 75 percent share of the Co-op Fire Dispatch. Fire dispatch services are provided by Cal FIRE to the county's local fire districts. The cost of fire dispatch services is partially offset by the Dispatch Co-op (cities of Trinidad, Ferndale, Rio Dell, and 25 fire protection districts). The Dispatch Co-op has received Measure Z funding to pay for their 25% share.

This program contains the following budget unit:

1100 281 Forester & Warden

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



FY 2019-20 PROPOSED BUDGET TABLE

FORESTER & WARDEN 1100-281

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Revenues	171,851	176,724	167,220	171,200	171,200	3,980
Total Revenues	171,851	176,724	167,220	171,200	171,200	3,980
Expenditures						
Other Charges	179,857	223,692	368,360	379,411	379,411	11,051
Total Expenditures	179,857	223,692	368,360	379,411	379,411	11,051
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	208,211	208,211	208,211
Total Other Financing Sources (Uses)	0	0	0	208,211	208,211	208,211
Net Revenues (Expenditures)	(8,006)	(46,968)	(201,140)	0	0	201,140
Additional Funding Support						
1100 General Fund	8,006	46,968	201,140	0	0	(201,140)
Total Additional Funding Support	8,006	46,968	201,140	0	0	(201,140)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

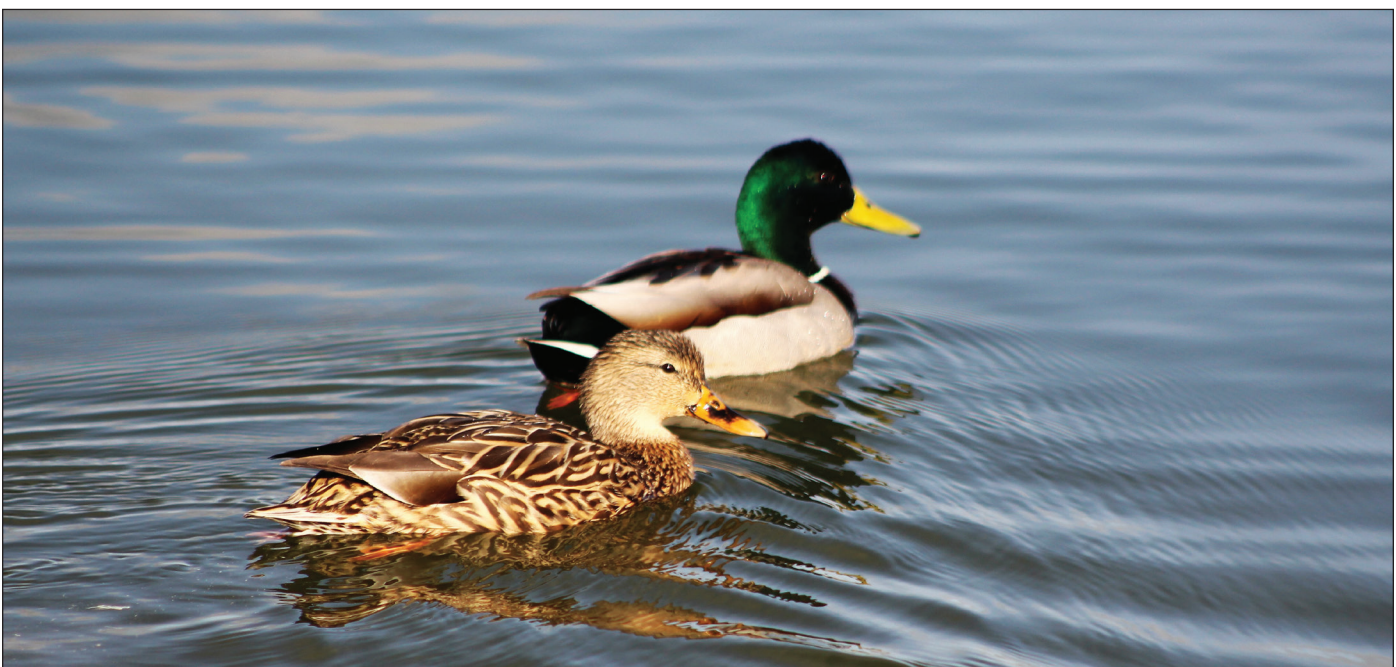
- The proposed expenditure budget for the Other Charges category has decreased by 100% or \$208,211 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The actual General Fund contribution increased by 4% or \$7,071.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Forester and Warden has submitted no additional funding requests.





INFORMATION TECHNOLOGY (3550-118)

PROGRAM DISCUSSION BY BUDGET UNIT

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

IT is a division of the County Administrative Office. 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 2,300 personal computers, together with printers, copiers, and scanners, communicating with 100 servers over a high-speed network connecting approximately 57 county service locations.

This program contains the following budget unit:

3550 118 Information Technology

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



FY 2019-20 PROPOSED BUDGET TABLE

INFORMATION TECHNOLOGY 3550-118

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	3,258,134	3,424,790	3,740,264	4,350,673	4,350,673	610,409
Charges for Current Services	177	0	0	0	0	0
Other Revenues	18,251	10,419	7,645	0	0	(7,645)
General Fund Contribution	11,300	0	129,975	0	0	(129,975)
Total Revenues	3,287,862	3,435,209	3,877,884	4,350,673	4,350,673	472,789
Expenditures						
Salaries & Employee Benefits	1,488,853	1,511,447	1,895,805	2,090,141	2,090,141	194,336
Services and Supplies	1,358,497	1,477,596	1,741,454	1,665,959	1,665,959	(75,495)
Other Charges	231,755	238,783	22,657	230,739	230,739	208,082
Fixed Assets	99,374	341,322	599,140	618,968	618,968	19,828
Total Expenditures	3,178,479	3,569,148	4,259,056	4,605,807	4,605,807	346,751
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	255,134	255,134	255,134
Total Other Financing Sources (Uses)	0	0	0	255,134	255,134	255,134
Net Revenues (Expenditures)	109,383	(133,939)	(381,172)	0	0	381,172
Additional Funding Support						
3550 Information Technology Enterprise	(109,383)	133,939	381,172	0	0	(381,172)
Total Additional Funding Support	(109,383)	133,939	381,172	0	0	(381,172)
Staffing Positions						
Allocated Positions	18.00	18.00	19.00	19.00	19.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Operating Revenue & Contribution category has increased by 16% or \$610,409 due to additional department charges for Microsoft Office 365 licensing and increases in other software applications and supporting staff provided to the Sheriff that was previously cost shared through an expense reimbursement.
- The proposed revenue fund for the Other Revenue category has decreased by 100% or \$7,645 due to miscellaneous revenue that is not anticipated in FY 2019-20.
- The proposed General Fund Contribution has decreased by 100% or \$129,975 due to a one-time allocation in FY 2018-19 for an upgrade to the NeoGov Human Resources system.
- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$255,134 due to changes in local accounting practices where the use of fund balance is now reflected as a "Transfer In" to provide for a balanced budget.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 10% or \$194,336 due to reduced salary reimbursement from the Sheriff for support staff as this is now recuperated through the department cost allocation charges and is reflected accordingly in operating revenue. In addition, there have been negotiated salary and benefit increases.
- The proposed expenditure budget for the Other Charges category has increased by 100% or \$208,082 due to changes in cost allocation charges as approved by the State Controller.
- The proposed expenditure budget for the Fixed Assets category has increased by 3% or \$19,828. Funding of \$618,968 is recommended for fixed assets; additional details on the proposed equipment and projects are available in the Capital Expenditure

ADDITIONAL FUNDING REQUESTS

Information Technology has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

ACCOMPLISHMENTS



GOALS

- Provided community-appropriate levels of service with the replacement of the Sheriff's Computer Aided Dispatch System. The new software application allows for more efficient public safety services and state of the art technology.
- Built inter-jurisdictional and regional cooperation with the replacement of the Sheriff's Records Information Management System. The new software application is more efficient and allows for collaboration with other local law enforcement agencies.
- Provided for and maintained infrastructure with the replacement of the County IT core firewall for increased security and efficient network traffic flow.
- Managed resources to ensure sustainability of services with the implementation of Legistar agenda item routing workflow to improve efficiency of the agenda creation process for the Board of Supervisors meetings, allowing for paperless routing using customizable workflow, agenda items can easily be submitted by departments and tracked throughout the approval process finalized agendas, meetings, and action summaries are provided to the public; including live captions as the meetings are being streamed.
- Provided for and maintained infrastructure with an additional off-site replication and virtualization of core software applications for business continuity of government.
- Fostered transparent, accessible, welcoming and user friendly services with the implementation of Audio Eye, a website accessibility tool that finds and remediates accessibility barriers via automatic and manual testing, and offers accessibility tools for customizing the website to users' needs.
- Provided for and maintained infrastructure with the standardization of Microsoft Office 365 across all county departments.
- Manage resources to ensure sustainability of services with the Implementation of an IT security framework, including security Training (KnowBe4), IT Security Policy development, and risks mitigation.
- Provide for and maintain infrastructure with an upgrade to the county-wide enterprise finance system (One Solution) to the latest version with additional capabilities to meet business needs.
- Foster transparent, accessible, welcoming and user friendly services with the replacement of the Elections voting machines system and enhance cybersecurity.
- Manage resources to ensure sustainability of services with an upgrade to the IT case management system to enhance software image capabilities and tracking of county wide phones and computers.
- Provide for and maintain infrastructure with multiple facility related relocations and system upgrades.
- Provide for and maintain infrastructure with an upgraded justice interfaces for a new Court case management system.
- Foster transparent, accessible, welcoming, and user-friendly services with a website redesign to modernize the look and feel of the site and centralize accessibility, and restructure and reorganize pages/ menus to make information easier for user to find. Modernizing the site will encourage users to take greater advantage of CivicPlus' features, allowing the county to provide improved online services and communication with constituents.
- Protect vulnerable populations and provide for and maintain infrastructure by ensuring the Correctional Facility installs a new, properly functioning security system.



PURCHASING & DISPOSITION TEAM (3555-115)

PROGRAM DISCUSSION BY BUDGET UNIT

The Purchasing & Disposition Team provides departments with knowledge and expertise of purchase methods in conformance with the Board adopted Purchasing Policy, in addition to purchasing goods and equipment, processing contracts and leases, and administering county-wide programs for electronic purchasing software, on-line travel and Cal Card. Purchasing is committed to meeting the public's expectations to obtain the maximum value for every dollar spent and to provide reliable service

The Purchasing & Disposition Team oversees the paperless, electronic purchasing system. As a county resource, Purchasing provides guidance and support to internal customers enabling them to make appropriate, transparent procurement decisions.

Purchasing's HumNet intranet page furnishes current policies, procedures, forms and information for departments. Purchasing provides mail service, which includes mail sorting and United Postal Service (UPS) shipping, training on purchasing practices, contract management and vendor management. In addition, Purchasing administers the county travel and Cal Card programs. Purchasing promotes the county's reputation of courtesy, fairness, impartiality, integrity, service, and progressiveness with vendors.

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

ACCOMPLISHMENTS



GOALS

- Invested in county employees through regularly hosted trainings for the electronic purchasing system for new and veteran employees. Purchasing also hosted trainings for the Cal Card program. Trainings encourage and enable employees to gain knowledge and professional growth.
- Managed resources to ensure sustainability of services by implementing an electronic purchasing program which resulted in the reduction of central service purchasing charges and a county-wide 20 percent reduction of the utilization and cost of copy paper.
- Provided for and maintained the infrastructure of the county's purchasing system through an improved vendor vetting process that is efficient and effective in establishing new vendors and ensuring timely processing of payments.
- Fostered transparent, accessible, welcoming and user friendly services by helping to redesigned the county intranet, also known as HumNet, to allow for ease of access to current purchasing practices, forms and policies.
- Provide for and maintain infrastructure by exploring and investing in vendor efficiencies and enhancement of the county's financial software.
- Invest in county employees by adding Travel Program training.
- Provide community-appropriate levels of service by expanding the Cal Card Program to include emergency specific cards for first responders and administration.
- Manage resources to ensure sustainability of services by updating the Purchasing Policy in FY 2019-20, ensuring the most current and relevant practices to county operations are implemented.
- Foster user friendly services Purchasing will work with the Auditor-Controller to bring more vendors into the Electronic Funds Transfer (EFT) payment program, allowing for prompt and efficient processing of vendor payments.

FY 2019-20 PROPOSED BUDGET TABLE

PURCHASING & DISPOSITION TEAM 3555-115

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	287,661	301,897	284,614	292,797	292,797	8,183
Other Revenues	33,030	40,999	28,389	28,000	28,000	(389)
Total Revenues	320,691	342,896	313,003	320,797	320,797	7,794
Expenditures						
Salaries & Employee Benefits	248,219	253,195	304,695	300,260	300,260	(4,435)
Services and Supplies	58,733	32,709	38,856	72,844	72,844	33,988
Other Charges	42,503	36,132	35,038	39,829	39,829	4,791
Fixed Assets	(1,479)	0	0	0	0	0
Special Items	(737)	0	0	0	0	0
Total Expenditures	347,239	322,036	378,589	412,933	412,933	34,344
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	92,136	92,136	92,136
Total Other Financing Sources (Uses)	0	0	0	92,136	92,136	92,136
Net Revenues (Expenditures)	(26,548)	20,860	(65,586)	0	0	65,586
Additional Funding Support						
3555 Central Services ISF	26,548	(20,860)	(65,586)	0	0	65,586
Total Additional Funding Support	26,548	(20,860)	(65,586)	0	0	65,586
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$92,136 due to an increased use of fund balance to allow for improvements to the county's financial system. In addition, due to changes in local accounting practices the use of fund balance is now reflected as "Other Financing Sources (Uses)". The actual use of fund balance has increased by 40% or \$26,550.
- The proposed expenditure budget for the Services & Supplies category has increased by 87% or \$33,988 due to an investment in ONESolution financial software to further develop finance infrastructure. Fund balance is designated to offset this expenditure.

ADDITIONAL FUNDING REQUESTS

Purchasing has submitted no additional funding requests.

PERSONNEL

There are no changes to personnel.





COUNTY COUNSEL

DEPARTMENTAL SUMMARY

DEPARTMENT HEAD

Jeffrey S. Blanck, County Counsel

The Office of the County Counsel is committed to providing the highest quality representation and advice to assist the county, its Board of Supervisors and other county officials in achieving their programmatic and strategic goals, while promoting excellence, civility and integrity in the delivery of government services.

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	2,783,192
Revenues + Other Funding Sources	\$	1,099,549
General Fund Contribution	\$	1,683,643
Personnel		15.00
% General Fund Contribution		60%

PROGRAM DISCUSSION BY BUDGET UNIT

The Office of the County Counsel provides legal advice and litigation representation to the Board of Supervisors, departments, agencies, boards, and commissions. Attorneys represent Child Welfare Services in all phases of juvenile dependency cases, as well as the Public Guardian in conservatorship court proceedings. By fee contract, the County Counsel's office provides legal services to special districts, First 5 program for children's welfare, and North Coast Emergency Medical Services. Support staff within the office maintain the County Code online and provide litigation support services to the Public Guardian's Office and to Child Welfare Services.

County Counsel attorneys work with their clients to provide accurate and timely legal advice that encourages policy innovation while protecting county resources.

This program contains the following budget unit:

1100 121 County Counsel

This program supports the Board of Supervisors' Strategic Framework by enforcing laws and regulations to protect residents, investing in county employees, and protecting vulnerable populations.



FY 2019-20 PROPOSED BUDGET TABLE

COUNTY COUNSEL BUDGET 1100-121

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	217,704	57,622	47,000	47,000	47,000	0
Other Revenues	0	452	0	0	0	0
Total Revenues	217,704	58,074	47,000	47,000	47,000	0
Expenditures						
Salaries & Employee Benefits	2,279,380	2,386,154	2,417,755	2,601,248	2,571,931	154,176
Services and Supplies	179,608	167,892	165,329	145,396	145,396	(19,933)
Other Charges	44,960	47,426	62,856	65,865	65,865	3,009
Special Items	(1,115,280)	(963,044)	(1,045,549)	0	0	1,045,549
Total Expenditures	1,388,668	1,638,428	1,600,391	2,812,509	2,783,192	1,182,801
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	1,052,549	1,052,549	1,052,549
General Fund Contribution	0	0	0	1,712,960	1,683,643	1,683,643
Total Other Financing Sources (Uses)	0	0	0	2,765,509	2,736,192	2,736,192
Net Revenues (Expenditures)	(1,170,964)	(1,580,354)	(1,553,391)	0	0	1,553,391
Additional Funding Support						
1100 General Fund	1,170,964	1,580,354	1,553,391	0	0	(1,553,391)
Total Additional Funding Support	1,170,964	1,580,354	1,553,391	0	0	(1,553,391)
Staffing Positions						
Allocated Positions	21.50	19.00	19.00	15.00	15.00	(4.00)

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$2,736,192 due to changes in local accounting practices. Contributions from the General Fund and charges for services are now reflected as "Other Financing Sources (Uses)." The General Fund contribution has increased by 10% or \$159,569 due to negotiated salary & benefits and offering counsel hired in FY 2018-19 advance steps in order to hire and retain qualified counsel.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 6% or \$154,176 due to negotiated salary and benefit increases. In addition, in order to hire the most qualified candidates, some employees were hired at a higher step to reflect experience.
- The proposed expenditure budget for the Services & Supplies category decreased by 12% or \$19,933 due to a reduction in travel expense for staff transferred to Code Enforcement and other reductions required to absorb increases in salary and expenditures.
- The proposed expenditure budget for the Special Items category has decreased by 100% or \$1,045,549 due to changes in local accounting practices. Charges for services budgeted as "Special Items" now appear as "Other Financing Sources."

ADDITIONAL FUNDING REQUESTS

County Counsel has submitted the following additional funding request: \$29,317 for additional extra help expense to retain a retired annuitant for 10 hours per week who has extensive experience working with various departments such as Public Works, Real Property, Aviation, Land Use and has worked on various litigation matters.

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

PERSONNEL

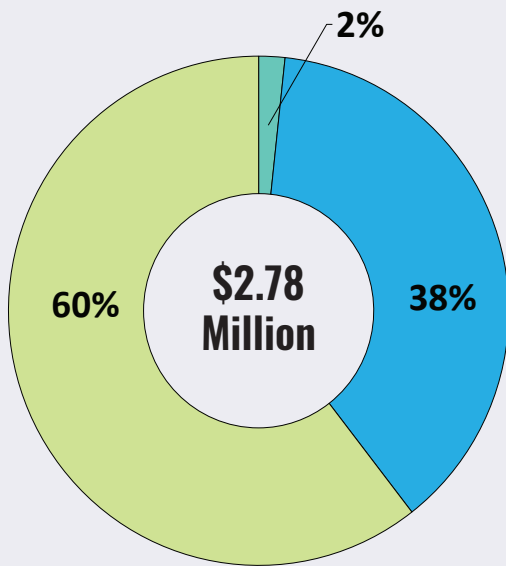
A decrease of 4.0 FTE is proposed. The decrease is due to positions that have historically been held vacant and unfunded, as well as eliminating other frozen/unfunded positions.

Deallocate

- 1.0 Legal Secretary I/II (M&C)
- 1.0 Senior Legal Secretary (M&C) (Frozen)
- 1.0 Investigator (M&C) (Frozen)
- 1.0 Deputy County Counsel I/II/III/IV (Frozen)

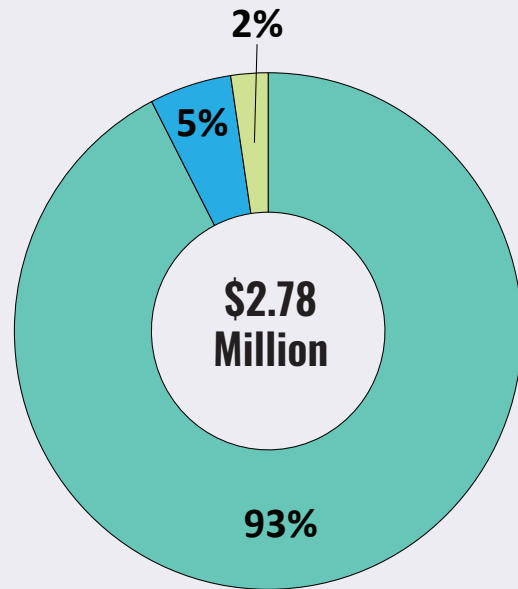
FISCAL YEAR 2019-20

TOTAL REVENUES



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

TOTAL EXPENDITURES

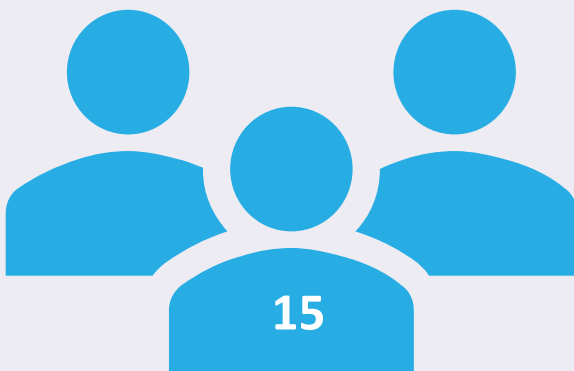


- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

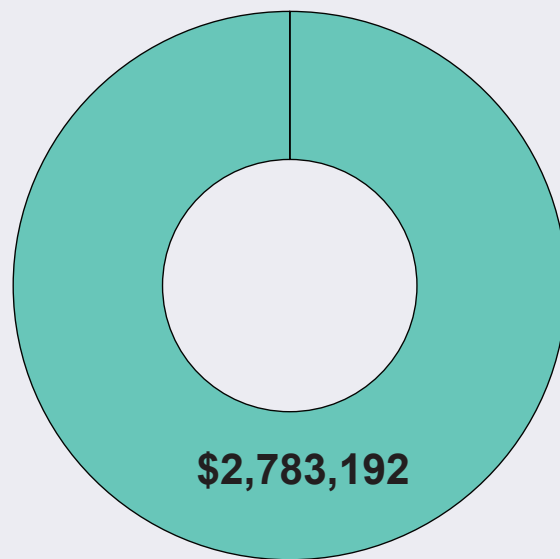
BY PROGRAM AREA

PERMANENT POSITIONS

■ COUNTY COUNSEL 121



EXPENDITURES



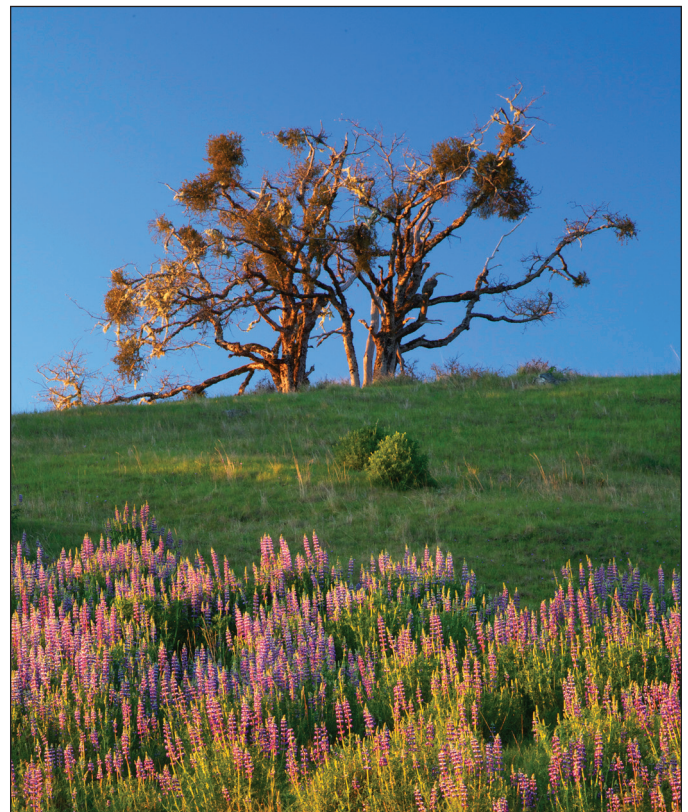
- County Counsel

ACCOMPLISHMENTS



GOALS

- Managed resources to ensure sustainability by providing legal support and assistance for the county's cannabis program, including providing guidance related to the county's cannabis cultivation ordinance, commercial marijuana- cultivation tax ordinance, and the development of a cannabis equity program.
- Sought outside funding sources to benefit Humboldt County needs through the drafting and legal guidance on Measure O, the renewal of Measure Z the local half-cent sales tax.
- Protected vulnerable populates by coordinating ongoing litigation related to the opioid crisis.
- Provided community-appropriate levels of services with support and guidance for the Joint Jurisdiction Family Wellness Court.
- Enforced laws and regulations through support and assistance for the Assessment Appeals Board in the adoption of new rules of procedure.
- Invested in county employees by providing ongoing training to employees and commissions on the Brown Act, Public Records Act and monthly Child Welfare Services trainings.
- Protected vulnerable populations by representing Child Welfare Services before the Juvenile Court in 613 cases.
- Protected vulnerable populations by representing the Public Guardian before the Probate Court in 308 cases.
- Fostered transparent, accessible, welcoming and user friendly services by contracting with Code Publishing to assist with maintaining the County Code online.
- Enforce laws and regulations by providing timely review, advice and drafting of county agreements, policies, and legislation.
- Manage resources to ensure sustainability by advising on, developing, and modifying county cannabis programs pursuant to board direction.
- Protect vulnerable populations by coordinating with Public Works and Juvenile Probation to facilitate the actions required for timely completion of the new Juvenile Hall.
- Enforce laws and regulations by providing legal support and assistance for the stages of construction of the Humboldt County Corrections Re-Entry Resources Center Project.
- Protect vulnerable populations by continuing to provide legal support to Child Welfare Services and the Public Guardian.
- Invest in county employees by continuing to provide expanded internal training for county employees and commissions.





HUMAN RESOURCES

DEPARTMENTAL SUMMARY

DEPARTMENT HEAD

Lisa DeMatteo, Human Resources Director

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	31,424,484
Revenues + Other Funding Sources	\$	29,922,803
General Fund Contribution	\$	1,501,681
Personnel		16.0
% General Fund Contribution		5%

BUDGET UNITS

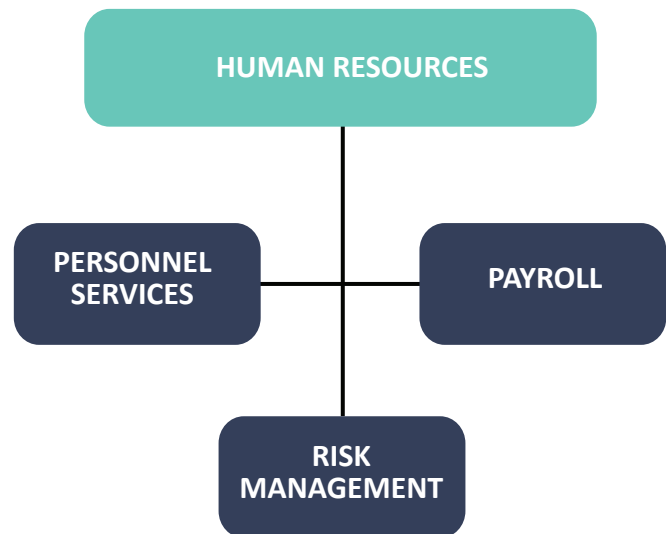
The Human Resources Department is comprised of the following budget units:

Human Resource Services

- 1100 130 Personnel Services

Risk Management Services

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



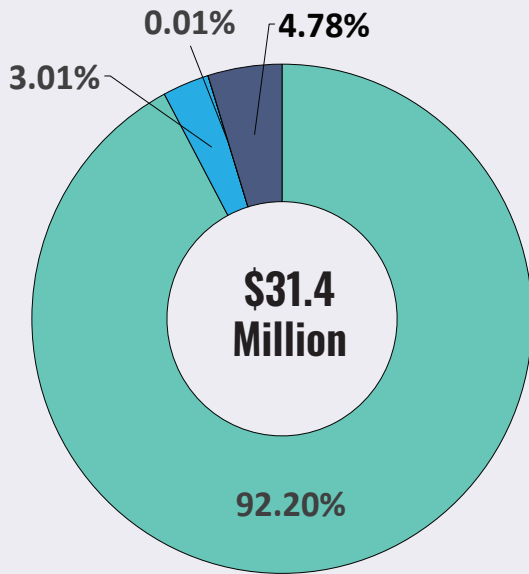
FY 2019-20 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	32,319,509	31,226,379	32,503,348	28,974,213	28,974,213	(3,529,135)
Use of Money and Property	97,401	112,190	0	0	0	0
Charges for Current Services	654,107	748,920	740,320	946,590	946,590	206,270
Other Revenues	282,772	11,825	0	2,000	2,000	2,000
Total Revenues	33,353,789	32,099,314	33,243,668	29,922,803	29,922,803	(3,320,865)
Expenditures						
Salaries & Employee Benefits	1,213,999	1,110,513	1,601,730	1,827,159	1,827,159	225,429
Services and Supplies	148,381	232,490	757,502	333,005	333,005	(424,497)
Other Charges	277,310	(148,094)	141,241	119,133	119,133	(22,108)
Purchased Insurance Premiums	658,778	646,729	732,900	913,078	913,078	180,178
Self-Insurance Expenses	30,377,274	31,327,489	32,400,782	28,232,109	28,232,109	(4,168,673)
Fixed Assets	0	0	13,100	0	0	(13,100)
Total Expenditures	32,675,742	33,169,127	35,647,255	31,424,484	31,424,484	(4,222,771)
Other Financing Sources (Uses)						
Other Financing Sources	0	0	85,000	0	0	(85,000)
General Fund Contribution	0	0	0	1,501,681	1,501,681	1,501,681
Total Other Financing Sources (Uses)	0	0	85,000	1,501,681	1,501,681	1,416,681
Net Revenues (Expenditures)	678,047	(1,069,813)	(2,318,587)	0	0	2,318,587
Additional Funding Support						
1100 General Fund	757,361	793,577	1,778,837	0	0	(1,778,837)
3520 IGS-County Insurance	(7,759)	(194,356)	18,750	0	0	(18,750)
3522 Employee Benefits Fund	18,843	(17,474)	0	0	0	0
3523 Workers Compensation	(334,056)	407,431	500,000	0	0	(500,000)
3524 Liability Insurance	(728,859)	482,763	0	0	0	0
3525 Medical Plan	(323,070)	(233,561)	0	0	0	0
3526 Dental Plan	(133,137)	(22,811)	0	0	0	0
3527 Unemployment Insurance	(276,117)	(65,349)	0	0	0	0
3528 Purchased Insurance Premiums	348,747	(80,407)	21,000	0	0	(21,000)
Total Additional Funding Support	(678,047)	1,069,813	2,318,587	0	0	(2,318,587)
Staffing Positions						
Allocated Positions	10.00	11.00	16.00	16.00	16.00	0.00



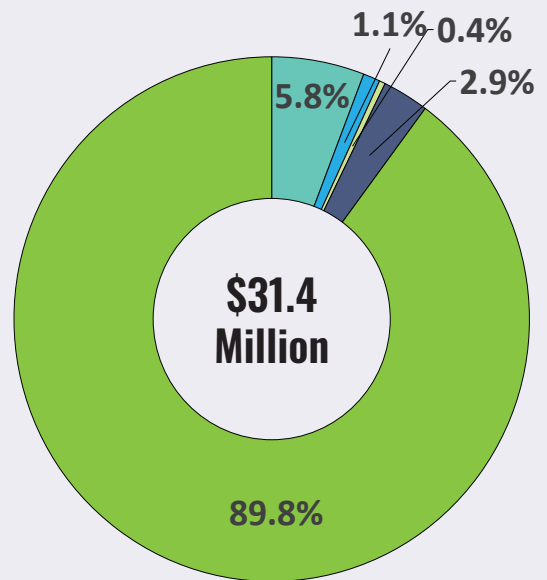
FISCAL YEAR 2019-20

TOTAL REVENUES



- Operating Revenue & Contribution
- Charges for Current Services
- Other Revenues
- General Fund Contribution

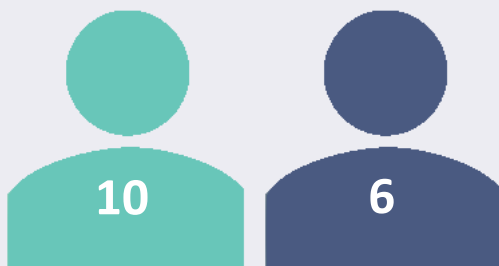
TOTAL EXPENDITURES



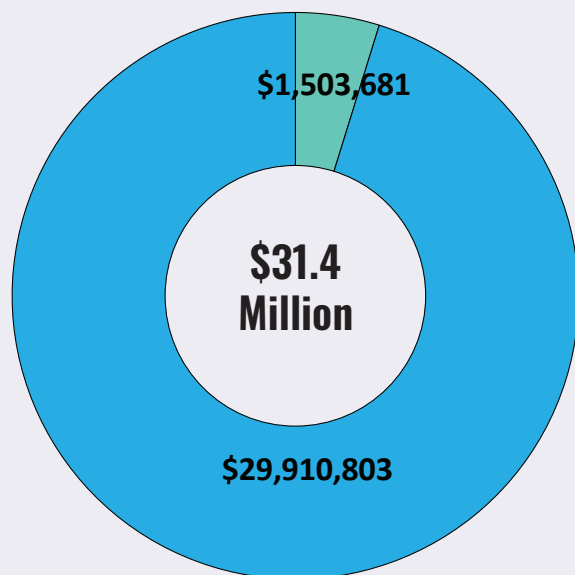
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Purchased Insurance Premiums
- Self-Insurance Expenses

BY PROGRAM AREA

PERMANENT POSITIONS



EXPENDITURES



- Personnel
- Risk Mgmt.



PERSONNEL SERVICES (1100-130)

PROGRAM DISCUSSION BY BUDGET UNIT

As administrators of the county's centralized human resources system, the department provides services that include: county-wide compliance with legal and regulatory requirements, employee and leadership development, recruitment & selection processes, processing payroll and related reports and records, performance management, administration of personnel transactions, coordination of equal employment opportunity, administration of the deferred compensation programs, employer-employee relations, labor relations and negotiations, compliance with the Americans with Disabilities Act employment section, and maintenance of employee medical leaves and other employment actions. In addition, the department coordinates the grievance and appeals process for all county departments.

HR provides services throughout the county, including support to 2,380 funded FTE positions as reported in the Board adopted FY 2018-19 budget. HR also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees.

This program contains the following budget unit:

1100 130 Personnel Services

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



FY 2019-20 PROPOSED BUDGET TABLE

PERSONNEL SERVICES 1100-130

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Revenues	2,000	2,000	0	2,000	2,000	2,000
Total Revenues	2,000	2,000	0	2,000	2,000	2,000
Expenditures						
Salaries & Employee Benefits	678,505	592,998	1,069,741	1,213,132	1,213,132	143,391
Services and Supplies	65,445	185,875	672,913	263,410	263,410	(409,503)
Other Charges	15,411	16,704	23,083	27,139	27,139	4,056
Fixed Assets	0	0	13,100	0	0	(13,100)
Total Expenditures	759,361	795,577	1,778,837	1,503,681	1,503,681	(275,156)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	1,501,681	1,501,681	1,501,681
Total Other Financing Sources (Uses)	0	0	0	1,501,681	1,501,681	1,501,681
Net Revenues (Expenditures)	(757,361)	(793,577)	(1,778,837)	0	0	1,778,837
Additional Funding Support						
1100 General Fund	757,361	793,577	1,778,837	0	0	(1,778,837)
Total Additional Funding Support	757,361	793,577	1,778,837	0	0	(1,778,837)
Staffing Positions						
Allocated Positions	6.00	5.00	10.00	10.00	10.00	0.00

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has increased by 100% or \$1,501,681 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The proposed General Fund contribution has actually decreased by 16% or \$277,156 due to one-time allocations approved in FY 2018-19.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 13% or \$143,391 due to negotiated salary and benefit increases, and appropriating a full year of salaries for the Payroll division that recently transferred to HR from the Auditor-Controller.
- The proposed expenditure budget for the Services and Supplies category has decreased by 61% or \$409,503 due to a one-time allocation of \$550,000 in FY 2018-19 for a county-wide Class and Compensation study. However, it is anticipated that \$200,000 will be carried forward into FY 2019-20 to complete this comprehensive study. In addition, a one-time allocation of \$31,000 was allocated in FY 2018-19 for the move of Payroll and additional staff development needs.
- The proposed expenditure budget for Other Charges has increased by 5% or \$4,056 due to increased cost allocation charges.
- The proposed expenditure budget for Fixed Assets has decreased by 100% or \$13,100 due to a one-time allocation in FY 2018-19 to accommodate for furniture and fixtures needed to move Payroll to HR.

ADDITIONAL FUNDING REQUESTS

Personnel Services has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

ACCOMPLISHMENTS

- Invested in county employees by building a team of certified Human Resources professionals through support of learning and professional growth opportunities.
- Fostered transparent, accessible, welcoming and user-friendly services with the transition of payroll functions to the Human Resources department with a transition team who evaluated the functions and responsibilities of the payroll department staff, the current staffing matrix versus transitional staffing needs, logistics and employee location options, and current technology utilization versus capabilities.
- Facilitated partnerships to solve problems with the implementation of Enhanced Service - Liaison Services who provide departments with a direct point of contact, allowing for improved customer service capabilities and relationship development.
- Invested in county employees with the centralization of administration, including all leave programs and ADA administration related to employment through improved educational materials and standard operating procedures.
- Facilitated public/private partnerships to solve problems with the implementation of the Human Resources Consultative Group (HRCG) to foster interdepartmental communication about human resources practices and processes.
- Facilitated partnerships to solve problems with the implementation of the Memorandum of Understanding/Compensation Plan Consultative Group by reviewing and analyzing employment labor contracts and compensation plans to prepare for future negotiation.
- Invested in county employees with a county-wide Classification and Compensation Study to be conducted by Koff & Associates to provide recommendations for updates to outdated job specifications and a fair and equitable compensation structure for all County of Humboldt job classifications.
- Fostered transparent, accessible, welcoming and user-friendly services with the Policies and Procedures Group/Committee (P&P's) tasked with creating and updating county-wide policies and procedures related to Human Resources.
- Invested in county employees with improved recruitment and selection processes, reducing the average life cycle of a recruitment from 180 days to 42 days.

GOALS

- Invest in county employees with leadership and employee development to foster a sense of community and continuous learning in the organization as well as demonstrate commitment to the ongoing growth and development of county employees.
- Provide for and maintain infrastructure with the elimination of redundant services through automation and the implementation of the ONBOARD, LEARN & PERFORM modules in NeoGov. These modules will provide for improved tracking of training and performance evaluations, as well as efficient onboarding.
- Manage resources to ensure sustainability of services with HRIS/Payroll process improvement to evaluate current system and processes with the goal of improving timeliness of processing, ensuring best practice in Fair Labor Standards Act (FLSA) and general payroll administration, eliminating duplicative or time-consuming processes, and leveraging system capabilities to provide greater employee and manager functionality and access to information.
- Invest in county employees with active recruitment and retention with a plan to educate the community on the benefits of working for the county and highlight career opportunities and community engagement.



RISK MANAGEMENT

PROGRAM DISCUSSION BY BUDGET UNIT

The Human Resource Department's Risk Management (RM) services treatment of the county's exposures to loss; safety and loss-control programs; administration of all employee benefit programs, both self-insured and premium-based; claims administration of the self-insured liability programs and supervising 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 workshops to county employees on safety, discrimination, ethics, state and federally required training, defensive driving, and disaster compliance with National Incident Management Systems and Standardized Emergency Management Systems. Consultations are provided to departments regarding safety and health issues, and assist in developing loss-prevention programs and policies. RM actively participates with the California State Association of Counties Excess Insurance Authority (CSAC-EIA) in Third Party Administrator contracts and insurance coverage renewals. This program contains the following budget units:



3520 359 Risk Management Administration: Contains staffing to administer the Risk Management programs. All costs associated with Risk Management budgets are cost allocated to appropriate county departments as an expense.

3522 352 Employee Benefits: Provides funding for vision, life insurance, the employee assistance program and insurance continuation mandated through the federal Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA).

3523 353 Workers' Compensation: Provides funding for workers' compensation premiums, administration and employee safety expenses.

3524 354 Liability: Provides funding for claims for damages and lawsuits filed against the county, and also funds any investigative costs or expenses associated with existing or potential litigation.

3525 355 Medical Plan: Provides funding for medical health plan costs and the County-wide flu shot event.

3526 356 Dental Plan: Provides funding for the county's self-insured dental expenses and administration.

3527 357 Unemployment: Provides funding for the self-insured unemployment claims and administration.

3528 358 Purchased Insurance Premiums: Provides funding to procure insurance coverage including property, medical malpractice, life, airport, crime bond and other special miscellaneous insurance policies.

This program supports the Board of Supervisors' Strategic Framework by creating opportunities for improved safety and health, managing resources to ensure sustainability of services, and investing in county employees.

ACCOMPLISHMENTS



GOALS

- Invested in county employees by conducting 339 in-person meetings and processing 161 other enrollments during the Open Enrollment period.
- Invested in county employees by participating in the organization and implementation of the county's 3rd annual All Hands Training day, in which over 1,280 mandatory and elective training opportunities were completed.
- Invest in county employees with the implementation of a new learning management system to improve compliance with state and federally mandated trainings, and to empower employees to pursue development opportunities on their own.
- Manage resources to ensure sustainability of service by implementing new online forms to improve and streamline enrollment processes.



FY 2019-20 PROPOSED BUDGET TABLE

RISK MANAGEMENT ADMINISTRATION 3520-359

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	745,988	581,915	715,986	775,616	775,616	59,630
Use of Money and Property	7,315	6,981	0	0	0	0
Charges for Current Services	564	0	0	0	0	0
Other Revenues	22,914	1,527	0	0	0	0
Total Revenues	776,781	590,423	715,986	775,616	775,616	59,630
Expenditures						
Salaries & Employee Benefits	535,494	517,515	531,989	614,027	614,027	82,038
Services and Supplies	82,936	46,615	84,589	69,595	69,595	(14,994)
Other Charges	150,592	(168,063)	118,158	91,994	91,994	(26,164)
Total Expenditures	769,022	396,067	734,736	775,616	775,616	40,880
Net Revenues (Expenditures)	7,759	194,356	(18,750)	0	0	18,750
Additional Funding Support						
3520 IGS - County Insurance	(7,759)	(194,356)	0	0	0	0
Total Additional Funding Support	(7,759)	(194,356)	0	0	0	0
Staffing Positions						
Allocated Positions	5.00	6.00	6.00	6.00	6.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Operating Revenue & Contribution category has increased by 8% or \$59,630 due to offsetting revenue from department cost allocation charges for increased staffing expense due to negotiated salary and benefit increases.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 15% or \$82,038 due to approved step increases and negotiated salary and benefit increases and an advance step increase approved by the Board in FY 2018-19.
- The proposed expenditure budget for the Services & Supplies category has decreased by 18% or \$14,994 due to funds for the purchase and licensing of AdastraGov have been moved into the appropriated budget, Liability (3524-354) as this software provides enhanced employee negotiation tools.
- The proposed expenditure budget for the Other Charges category has decreased by 22% or \$26,164 due to changes in cost allocation charges as approved by the State Controller.

ADDITIONAL FUNDING REQUESTS

Risk Management has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



FY 2019-20 PROPOSED BUDGET TABLE

EMPLOYEE BENEFITS 3522-352

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	398,867	426,483	444,181	455,550	455,550	11,369
Use of Money and Property	1,822	832	0	0	0	0
Other Revenues	150	78	0	0	0	0
Total Revenues	400,839	427,393	444,181	455,550	455,550	11,369
Expenditures						
Other Charges	1,312	97	0	0	0	0
Self-Insurance Expenses	418,370	409,822	444,181	455,550	455,550	11,369
Total Expenditures	419,682	409,919	444,181	455,550	455,550	11,369
Net Revenues (Expenditures)	(18,843)	17,474	0	0	0	0
Additional Funding Support						
3522 Employee Benefits Fund	18,843	(17,474)	0	0	0	0
Total Additional Funding Support	18,843	(17,474)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

There are no significant changes.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Employee Benefits has submitted no additional funding requests.



FY 2019-20 PROPOSED BUDGET TABLE

WORKERS COMPENSATION 3523-353

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	5,433,188	5,185,930	5,210,026	5,266,904	5,266,904	56,878
Use of Money and Property	24,040	21,423	0	0	0	0
Other Revenues	256,207	7,805	0	0	0	0
Total Revenues	5,713,435	5,215,158	5,210,026	5,266,904	5,266,904	56,878
Expenditures						
Other Charges	20,281	2,252	0	0	0	0
Self-Insurance Expenses	5,359,098	5,620,337	5,710,026	5,266,904	5,266,904	(443,122)
Total Expenditures	5,379,379	5,622,589	5,710,026	5,266,904	5,266,904	(443,122)
Net Revenues (Expenditures)	334,056	(407,431)	(500,000)	0	0	500,000
Additional Funding Support						
3523 Workers Compensation	(334,056)	407,431	500,000	0	0	(500,000)
Total Additional Funding Support	(334,056)	407,431	500,000	0	0	(500,000)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Self-Insurance Expense category has decreased by 8% or \$443,122 due to no planned Worker's Compensation refund for FY 2019-20 as there has been in previous fiscal years.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Workers' Compensation has submitted no additional funding requests.



FY 2019-20 PROPOSED BUDGET TABLE

LIABILITY 3524-354

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	2,969,307	2,869,907	3,500,774	3,902,466	3,902,466	401,692
Use of Money and Property	37,941	42,141	0	0	0	0
Other Revenues	1,500	415	0	0	0	0
Total Revenues	3,008,748	2,912,463	3,500,774	3,902,466	3,902,466	401,692
Expenditures						
Other Charges	10,164	379	0	0	0	0
Self-Insurance Expenses	2,269,725	3,394,847	3,500,774	3,902,466	3,902,466	401,692
Total Expenditures	2,279,889	3,395,226	3,500,774	3,902,466	3,902,466	401,692
Net Revenues (Expenditures)	728,859	(482,763)	0	0	0	0
Additional Funding Support						
3524 Liability Insurance	(728,859)	482,763	0	0	0	0
Total Additional Funding Support	(728,859)	482,763	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Operating Revenue & Contribution category has increased by 11% or \$401,692 due to an increase in revenues for allocated costs necessary to offset increases in excess coverage rates as set by California State Association of Counties Excess Insurance Authority (CSAC EIA).

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Liability Insurance has submitted no additional funding requests.



FY 2019-20 PROPOSED BUDGET TABLE

MEDICAL PLAN 3525-355

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	20,735,578	20,462,432	20,919,748	16,762,368	16,762,368	(4,157,380)
Use of Money and Property	3,297	13,228	0	0	0	0
Other Revenues	1	0	0	0	0	0
Total Revenues	20,738,876	20,475,660	20,919,748	16,762,368	16,762,368	(4,157,380)
Expenditures						
Other Charges	71,072	0	0	0	0	0
Self-Insurance Expenses	20,344,734	20,242,099	20,919,748	16,762,368	16,762,368	(4,157,380)
Total Expenditures	20,415,806	20,242,099	20,919,748	16,762,368	16,762,368	(4,157,380)
Net Revenues (Expenditures)	323,070	233,561	0	0	0	0
Additional Funding Support						
3525 Medical Plan	(323,070)	(233,561)	0	0	0	0
Total Additional Funding Support	(323,070)	(233,561)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Operating Revenue & Contribution category has decreased by 20% or \$4,157,380 due to rate changes by CalPERS to the costs of the health insurance plans which resulted in many employees switching to significantly lower-cost health plans for the 2019 calendar year. The cost of insurance is reimbursed by departments and employees.
- The proposed expenditure budget for the Self-Insurance Expenses category has decreased by 20% or \$4,157,380 due to rate changes by CalPERS to the costs of the health insurance plans which resulted in many employees switching to significantly lower-cost health plans for the 2019 calendar year.

ADDITIONAL FUNDING REQUESTS

Medical Plan has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



FY 2019-20 PROPOSED BUDGET TABLE

DENTAL PLAN 3526-356

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	1,627,605	1,496,813	1,496,929	1,504,286	1,504,286	7,357
Other Revenues	8,342	10,944	0	0	0	0
Total Revenues	1,635,947	1,507,757	1,496,929	1,504,286	1,504,286	7,357
Expenditures						
Salaries & Employee Benefits	4,321	0	0	0	0	0
Other Charges	1,498,489	1,484,946	1,496,929	1,504,286	1,504,286	7,357
Total Expenditures	1,502,810	1,484,946	1,496,929	1,504,286	1,504,286	7,357
Net Revenues (Expenditures)	133,137	22,811	0	0	0	0
Additional Funding Support						
3526 Dental Plan	(133,137)	(22,811)	0	0	0	0
Total Additional Funding Support	(133,137)	(22,811)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

There are no significant changes.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Dental Plan has submitted no additional funding requests.



FY 2019-20 PROPOSED BUDGET TABLE

UNEMPLOYMENT 3527-357

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	401,105	215,411	208,829	300,423	300,423	91,594
Use of Money and Property	10,466	14,834	0	0	0	0
Total Revenues	411,571	230,245	208,829	300,423	300,423	91,594
Expenditures						
Other Charges	1,062	0	0	0	0	0
Self-Insurance Expenses	134,392	164,896	293,829	300,423	300,423	6,594
Total Expenditures	135,454	164,896	293,829	300,423	300,423	6,594
Other Financing Sources (Uses)						
Other Financing Sources	0	0	85,000	0	0	(85,000)
Total Other Financing Sources (Uses)	0	0	85,000	0	0	(85,000)
Net Revenues (Expenditures)	276,117	65,349	0	0	0	0
Additional Funding Support						
3527 Unemployment Insurance	(276,117)	(65,349)	0	0	0	0
Total Additional Funding Support	(276,117)	(65,349)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

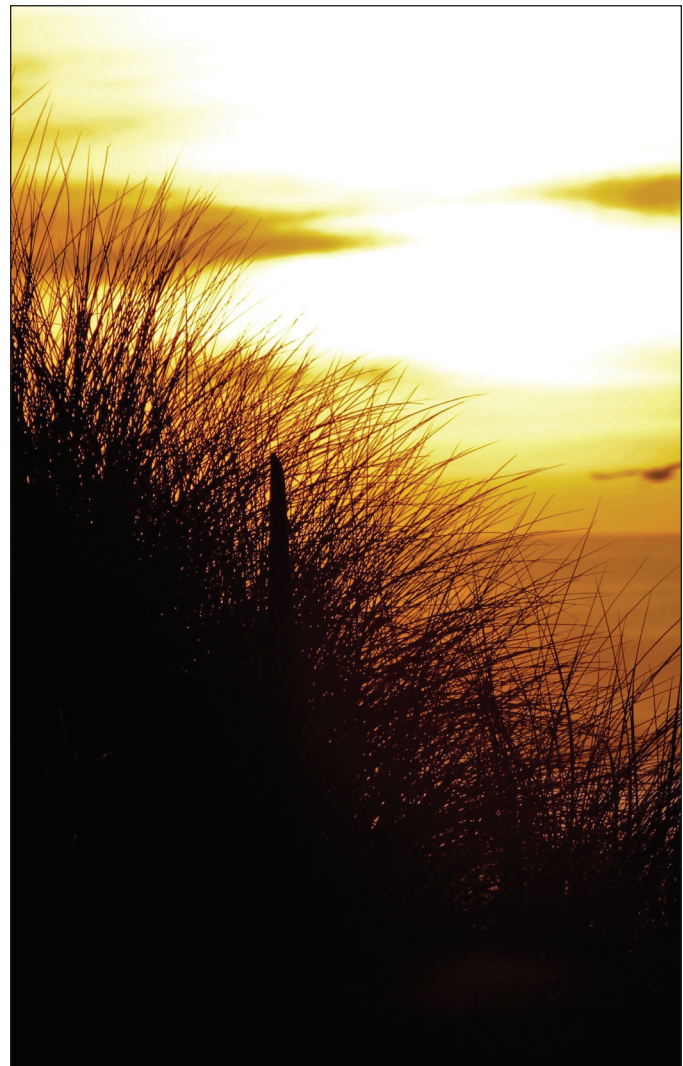
- The proposed revenue budget for the Operating Revenue & Contribution category has increased by 44% or \$91,594 due to an increase in claims which are cost allocated to departments.
- The proposed revenue budget for the Other Financing Sources category has decreased by 100% or \$85,000 as there was not a need to utilize fund balance in FY 2019-20.

ADDITIONAL FUNDING REQUESTS

Unemployment Insurance has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



FY 2019-20 PROPOSED BUDGET TABLE

PURCHASED INSURANCE PREMIUMS 3528-358

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	7,871	(12,512)	6,875	6,600	6,600	(275)
Charges for Current Services	4,178	1,807	0	0	0	0
Other Revenues	653,543	748,920	740,320	946,590	946,590	206,270
Total Revenues	665,592	738,215	747,195	953,190	953,190	205,995
Expenditures						
Salaries & Employee Benefits	3,095	537	0	0	0	0
Services and Supplies	658,778	646,729	732,900	913,078	913,078	180,178
Other Charges	352,466	10,542	35,295	40,112	40,112	4,817
Total Expenditures	1,014,339	657,808	768,195	953,190	953,190	184,995
Net Revenues (Expenditures)	(348,747)	80,407	(21,000)	0	0	21,000
Additional Funding Support						
3528 Purchased Insurance Premiums	348,747	(80,407)	21,000	0	0	(21,000)
Total Additional Funding Support	348,747	(80,407)	21,000	0	0	(21,000)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has increased by 28% or \$206,270 primarily due to an increase in revenues for allocated costs necessary to offset increases in purchased insurance premium rates for Medical Malpractice Insurance and Property Insurance as set by California State Association of Counties Excess Insurance Authority (CSAC EIA).
- The proposed expenditure budget for the Purchased Insurance Premiums category has increased by 25% or \$180,178 due to an increase in purchased insurance premium rates for Medical Malpractice Insurance and Property Insurance rates as set by California State Association of Counties Excess Insurance Authority (CSAC EIA).

ADDITIONAL FUNDING REQUESTS

Purchased Insurance Premiums has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





MEASURE Z

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	10,928,563
Revenues + Other Funding Sources	\$	0
General Fund Contribution	\$	10,928,563
Personnel		68.00
% General Fund Contribution		100%

PROGRAM DISCUSSION BY BUDGET UNIT

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

This program contains the following budget units:

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

See individual budget units for additional details on the below:

- 1100 292 Public Defender Measure Z (2 FTEs)
- 1100 293 DHHS Measure Z (8 FTEs)
- 1100 295 District Attorney Measure Z (12 FTEs)
- 1100 296 Probation Measure Z (6 FTEs)
- 1100 297 Sheriff Measure Z (40 FTEs)
- 1100 298 Public Works Measure Z

This program supports the Board's strategic framework by enforcing laws and regulations to protect residents,

providing for and maintaining infrastructure, creating opportunities for improved safety and health, protecting vulnerable populations, providing community-appropriate levels of service, supporting self-reliance of citizens, facilitating the establishment of local revenue sources to address local needs, fostering transparent, accessible, welcoming and user-friendly services.



FY 2019-20 PROPOSED BUDGET TABLE

MEASURE Z

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	11,166,990	11,358,650	11,578,000	10,928,563	10,928,563	(649,437)
Charges for Current Services	0	1,370	0	0	0	0
Other Revenues	0	374	0	0	0	0
Total Revenues	11,166,990	11,360,394	11,578,000	10,928,563	10,928,563	(649,437)
Expenditures						
Salaries & Employee Benefits	5,251,220	5,790,814	6,858,814	8,210,506	6,773,080	(85,734)
Services and Supplies	2,564,804	2,549,419	2,070,137	7,277,506	628,285	(1,441,852)
Other Charges	3,949,948	2,319,226	4,513,690	9,400,346	3,117,408	(1,396,282)
Fixed Assets	54,213	385,292	357,926	464,000	0	(357,926)
Other Financing Uses	114,458	40,144	71,307	148,083	0	(71,307)
Total Expenditures	11,934,643	11,084,895	13,871,874	25,500,441	10,518,773	(3,353,101)
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	(195,153)	(195,153)	(195,153)
General Fund Contribution	0	0	0	14,981,668	0	0
Other Financing Uses	0	0	0	(214,637)	(214,637)	(214,637)
Other Financing Sources (Uses)	0	0	0	14,571,878	(409,790)	(409,790)
Net Revenues (Expenditures)	(767,653)	275,499	(2,293,874)	0	0	2,293,874
Additional Funding Support						
1100 General Fund	767,653	(275,499)	2,293,874	0	0	(2,293,874)
Total Additional Funding Support	767,653	(275,499)	2,293,874	0	0	(2,293,874)
Staffing Positions						
Allocated Positions	64.00	68.00	68.00	72.50	68.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has decreased by 6% or \$649,437 due to trends reflecting declining sales tax revenues.
- The proposed expenditure budget for the Services & Supplies category has decreased by 70% or \$1,441,852 primarily due to funding for Roads not being allocated in FY 2019-20.
- The proposed expenditure budget for the Other Charges category has decreased by 31% or \$1,396,282 primarily due to a reduction in allocations to outside agencies.
- The proposed expenditure budget for the Fixed Assets category has decreased by 100% or \$357,926 due to a one-time allocation to the Sheriff Measure Z in FY 2018-19 to purchase a vehicle and to begin the radio infrastructure project.
- The proposed expenditure budget for the Other Financing Sources/(Uses) category has increased by 100% or \$409,790 due to an anticipated shortfall in

FY 2018-19. Revenues from FY 2019-20 will need to be utilized to balance Measure Z. In addition, there has been changes in local accounting practices. Cost allocation charges and expenditure reimbursements to DHHS are now reflected as "Other Financing Uses," as opposed to "Other Charges."

PERSONNEL

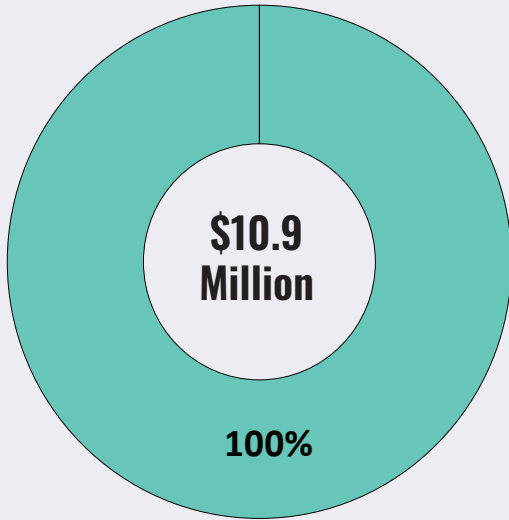
There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

Measure Z has submitted no additional funding requests.

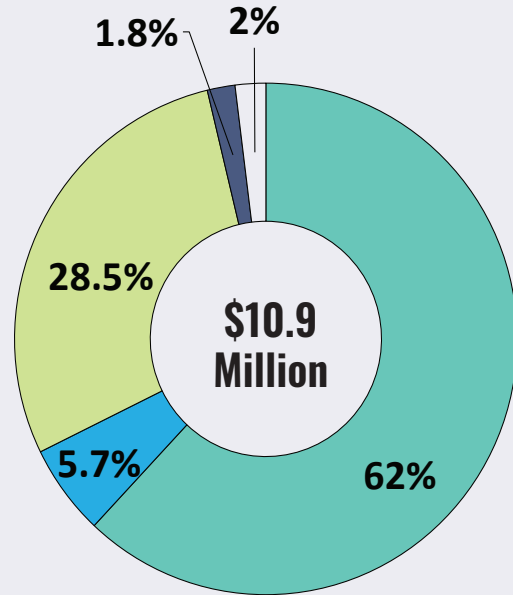
FISCAL YEAR 2019-20

TOTAL REVENUES



Taxes

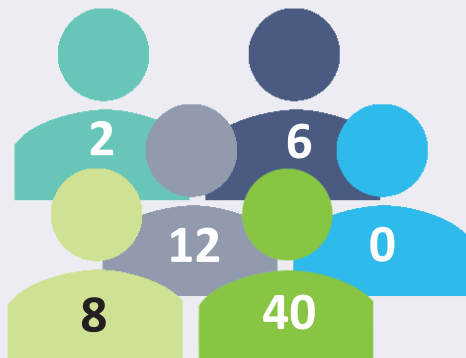
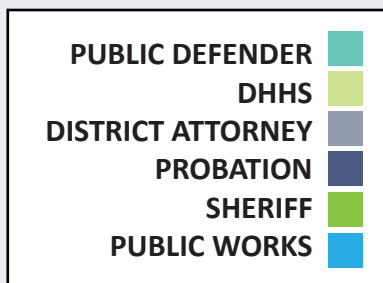
TOTAL EXPENDITURES



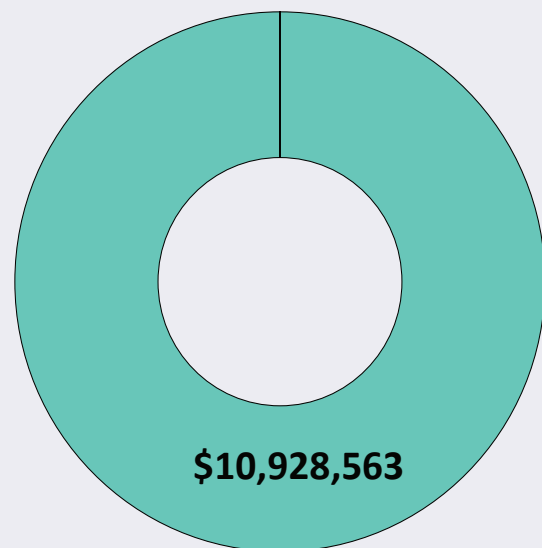
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Other Financing Sources
- Other Financing Uses

BY PROGRAM AREA

PERMANENT POSITIONS



EXPENDITURES



Measure Z

APPLICATIONS SUBMITTED TO MEASURE Z COMMITTEE

The Citizens' Advisory Committee was established to make recommendations to the Board of Supervisors on the expenditure of these funds. A total of 48 agencies submitted 56 applications for funding in FY 2019-20. Of those applications, 10 were submitted by county agencies and 46 by non-county agencies totaling \$15,011,147 in funding requests. The requests are outlined as follows:

1. \$55,000 for 2-1-1 Humboldt to continue operating as Volunteer Organizations Active in Disaster (VOAD).
2. \$113,296 for AJ's Transitional Living to continue funding the position for a House Manager and other essential operating costs.
3. \$62,484 for Blue Lake Rancheria Volunteer Fire Department to provide match funding for personal protection equipment, and a cement pad/blacktop for training tower.
4. \$100,000 for Boys and Girls Club of the Redwoods to allow for expanded space and capabilities to serve youth grades kindergarten to sixth grade in the Eureka Area.
5. \$25,000 for Bridgeville Community Center to purchase four 5,000 gallon wildfire protection water tanks.
6. \$30,000 for City of Arcata to purchase a backup generator for the D Street Neighborhood Center emergency disaster shelter.
7. \$98,000 for City of Arcata to purchase road grinding equipment for in-house road repairs.
8. \$32,000 for City of Arcata to purchase five sets of two, or ten individual, radar feedback signs for high volume streets and school areas.
9. \$60,000 for City of Arcata to purchase a backup generator for the Arcata Community Center emergency disaster shelter.
10. \$353,367 for City of Arcata Police Department to continue funding for one School Resource Officer (SRO) and two Juvenile Diversion Counselors (JDC) to serve K-12 students and families.
11. \$17,540 for City of Blue Lake to design and development the Hatchery Road/Mad River Access Masterplan.
12. \$75,317 for City of Blue Lake for one half-time Deputy Sheriff.
13. \$92,500 for City of Eureka Community Services Department to remove unwanted equipment, install new fencing to address safety issues at Clara May Berry Park.
14. \$82,000 for City of Eureka Community Services Department to hire two part-time Community Service Event Team members, and purchase a maintenance van.
15. \$415,000 for City of Eureka Police Department to continue funding for one FTE Police officer to work with DHHS and the MIST Team, one FTE Parks-Waterfront Ranger to patrol City's recreational open space areas, a part-time Homeless/Mental Health Liaison, and a part-time MIST officer position. In addition, new funding for a civilian part-time Homeless Services Programs Services Supervisor and a part-time Homeless Outreach Worker; funding for emergency homeless support services; funding for Phone App Resource Management Guide; funding for miscellaneous equipment needs; and funding for staff training.
16. \$1,010,000 for City of Eureka Police Department and Humboldt Bay Fire to fund the second portion of a radio dispatch console upgrade and installation; purchase and installation of infrastructure related to microwave replacement and site equipment.
17. \$350,000 for City of Eureka Public Works and Humboldt County Public Works to resurface the roadway, and construct ADA improvements for Harrison Avenue.
18. \$750,500 for City of Eureka Public Works to resurface the roadway on Fairway Drive.
19. \$82,958 for City of Ferndale Police Department to fund a new Record Management System (RMS) to allow for integration with other Humboldt County law enforcement agencies.
20. \$34,794 for City of Fortuna Police Department to purchase a 2019 Ford F150 to be used by Fortuna officer.
21. \$186,577 for City of Fortuna Police Department to continue funding for salary and benefits for School Resource Officer.
22. \$181,577 for City of Fortuna Police Department

APPLICATIONS SUBMITTED TO MEASURE Z COMMITTEE

continue funding for salary and benefits for Drug Task Force Officer.

23. \$33,488 for City of Rio Dell Police Department for maintaining the current Measure Z funding for a part-time clerical position in the city's police department to support law enforcement, nuisance abatement and code enforcement.

24. \$75,317 for City of Trinidad for one full-time Deputy Sheriff position to provide a dedicated peace officer in the Trinidad area seven days a week.

25. \$3,000 for Eel River Cleanup Project to supplement the annual operating budget for dump fees, equipment, gas and recruitment advertising.

26. \$79,000 for Eureka City Schools to hire one School Resource Officer.

27. \$200,000 for Garberville Sanitary District to replace 10 fire hydrants.

28. \$196,027 for Hoopa Fire Department and Office of Emergency Services, Hoopa Valley Tribe to purchase equipment for Wildland Urban Interface fire program to purchase equipment.

29. \$253,153 for Hoopa Valley Tribal Police Department to fund two Police Officers and two vehicles to further law enforcement and resource protection.

30. \$29,320 for the Humboldt Community Emergency Response Teams Coalition to purchase basic emergency response equipment for Disaster Service Worker Volunteers.

31. \$38,309 for Humboldt County Adult Protective Services and the District Attorney to continue funding for Elder and Vulnerable Adult Services Team (EVASt) to address cases of elder and vulnerable adult abuse with comprehensive approach and improved systematic response.

32. \$81,725 for Humboldt County Department of Aviation to contract for development of design plans for new airfield electrical system at ACV (McKinleyville).

33. \$257,500 for Humboldt County Department of Health and Human Services to fund the Mobile Intervention Services Team (MIST) expansion.

34. \$4,300 for Humboldt County Department of Health and Human Services for a clothing allowance for foster children placed with Approved Relative Caregiver. This application was subsequently withdrawn.

35. \$400,742 for Humboldt County District Attorney to hire 2.0 FTE Administrative Analysts I/II, 1.0 FTE Legal Secretary I/II and 1.0 FTE Deputy District Attorney.

36. \$2,366,794 for Humboldt County Fire Chiefs' Association to purchase equipment to bring firefighters to minimum level safety, three multi-use regional training facilities and upgrades to a current training facility, and continuation of formal planning effort to address fire-related district boundaries.

37. \$66,358 for Humboldt County Library to hire two additional security guards at the Eureka Library.

38. \$793,639 for Humboldt County Public Defender to hire two full-time attorneys and three full-time support staff in order to meet increased demand.

39. \$181,500 for Humboldt County Public Works and Resort Improvement District No. 1 to perform roadway clearing on up to 16.5 miles of strategic roads within Shelter Cove subdivision.

40. \$871,300 for Humboldt County Public Works to establish/expand the heavy brush/fuel break program.

41. \$50,000 for Humboldt County Public Works to remove non-hazardous and hazardous illegal dumping sites, equipment and dumping fees.

42. \$3,000,000 for Humboldt County Public Works for chip sealing and slurry sealing of county roads to prevent pavement failures and to insure safer driving surfaces.

43. \$44,344 for KMUD Redwood Community Radio to complete an Emergency Broadcast equipment upgrade to ensure continued broadcast during emergencies.

44. \$5,000 for McKinleyville Land Trust to conduct a community-based walkability/bikeability safety assessment to support McKinleyville Town Center planning.

45. \$90,288 for Mercy's Haven, Inc. to provide a residential program for single mothers to learn life skills

APPLICATIONS SUBMITTED TO MEASURE Z COMMITTEE

and reunify with their children after participation in rehabilitation/recovery programs.

46. \$370,011 for K'ima:w Medical Center for the continuation of ambulance service in the Willow Creek Service area.

47. \$72,000 for Miranda Community Services District to remove and replace eight aging and failing fire hydrants within district.

48. \$77,500 for North Coast Substance Abuse Council, Inc. to fund residential drug treatment bed nights.

49. \$200,000 for Orleans Community Services District to replace an existing unsafe structure and construct new fire station.

50. \$50,000 for Palo Verde Volunteer Fire Department to purchase newer Quick Attack truck. This application was subsequently withdrawn.

51. \$110,423 for Redway Community Services District to

replace 40 dry barrel hydrants with wet barrel units.

52. \$24,000 for Redwoods Rural Health Center to provide outpatient drug treatment counseling services to over 50 patients.

53. \$51,761 for Resort Improvement District No. 1 to purchase three additional emergency sirens for community tsunami & emergency (wildfire) siren system. This application was subsequently withdrawn.

54. \$5,160 for Southern Humboldt Amateur Radio Club to upgrade the Grasshopper radio repeater.

55. \$82,528 for Southern Trinity Area Rescue to provide ambulance services to the Eastern Humboldt/Southern Trinity County area of Highway 36.

56. \$638,750 for Waterfront Recovery Services to provide Medically Managed Detoxification services, and Residential Treatment Services for homeless individuals with substance use disorder.

PROGRAM DISCUSSION BY BUDGET UNIT

In order to provide funding to the most applicants as possible, partial funding is recommended for items 10, 15, 19, 21, 22, 23, 25, 36, 39, 41, 43, 46, 49 and 55. More detail on the amounts recommended for funding can be found in the appendices.

In addition to the above mentioned partial funding recommendations, the Board of Supervisors was tasked with making an additional \$209,807 in reductions. The Board directed staff to identify General Fund dollars to make up for the remaining shortfall. All Measure Z revenues and allocations are budgeted in separate and distinct budget units in order to maintain a high level of transparency with this revenue source. Intermingling Measure Z with the General Fund in order to fund the remaining \$209,807 is not consistent with that practice. In order to retain a high level of transparency with Measure Z allocations, the following funding recommendations have been separated from the Measure Z budget units and allocated in FY 2019-20 as detailed below:

• \$26,816 Adult Protective Service (1160-504) to continue the Elder and Vulnerable Services Team (EVA) work in

addressing cases of elder and vulnerable adult abuse response.

• \$57,208 Department of Aviation (3530-381) to contract for development of design plans for new airfield electrical system at the California Redwood Coast – Humboldt County Airport.

• \$128,750 Department of Health and Human Services (1170-424) to provide Mobile Intervention Services Team (MIST) expansion services.

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

1100 197 Measure Z Contribution Other

The proposed budget for Measure Z Contribution for FY 2019-20 is \$3,056,417, a decrease of \$1,337,824 or 30 percent, from the previous year. This decrease is primarily due to one-time projects that were funded in the prior year.

PROGRAM DISCUSSION BY BUDGET UNIT

This budget unit contains the allocations for all non-county agencies who have been allocated Measure Z funding. For FY 2019-20, 41 agencies submitted a total of 46 applications totaling \$12,556,545. A total of 11 agencies are recommended for funding totaling \$3,056,417.

1100 889 General Purpose Revenue Measure Z

The proposed budget for General Purpose Revenue Measure Z for FY 2019-20 is \$10,927,034, a decrease of \$650,966 or 6 percent from the prior year due to declining revenues.

1100 292 Public Defender Measure Z

The proposed budget for Public Defender Measure Z for FY 2019-20 is \$216,657, there is no change from the prior year.

The proposed personnel allocation for the Public Defender Measure Z for FY 2019-20 is 2.0 FTE, there are no changes from the prior year.

1100 293 DHHS Measure Z

The proposed budget for DHHS Measure Z for FY 2019-20 is \$864,805, a decrease of \$223,866 or 22 percent from the prior year. This change is primarily due to one-time funding allocated in FY 2018-19 to complete a remodel at Hoopa High School to accommodate a medical center and additional funding allocated to address elder and vulnerable adult abuse.

The proposed personnel allocation for DHHS Measure Z for FY 2019-20 is 8.0 FTE, there are no changes from the prior year.

1100 295 District Attorney Measure Z

The proposed budget for District Attorney Measure Z for FY 2019-20 is \$1,261,911, an increase of \$17,949 or 1 percent from the prior year.

The proposed personnel allocation for District Attorney Measure Z for FY 2019-20 is 12.0 FTE, there are no changes from the prior year.

1100 296 Probation Measure Z

The proposed budget for Probation Measure Z for FY 2019-20 is \$554,937, an increase of \$16,163 or 3 percent from the prior year.

The proposed personnel allocation for Probation Measure Z for FY 2019-20 is 6.0 FTE. There are no changes from the previous fiscal year.

1100 297 Sheriff Measure Z

The proposed budget for Sheriff Measure Z for FY 2019-20 is \$4,672,916, a decrease of \$300,860 or 6 percent, from the prior year. This decrease is due to a one-time allocation in FY 2018-19 for the radio infrastructure project.

The proposed personnel allocation for Sheriff Measure Z for FY 2019-20 is 40.0 FTE. There is no net increase from the prior year, however staffing is being reorganized to provide for centralized supervision over staffing. Additional details can be found in the Position Allocation Table.

1100 298 Public Works Measure Z

The proposed budget for Public Works Measure Z for FY 2019-20 is \$115,750, a decrease of \$1,307,141 or 92 percent from the prior year. This decrease is due to the elimination of an allocation for road improvements.

The Public Works Measure Z budget unit has no personnel allocations proposed for FY 2019-20.

1100 300 Auditor-Controller Measure Z

The proposed budget for Auditor-Controller Measure Z for FY 2019-20 is \$0, a decrease of \$51,795 or 100 percent from the prior year. This decrease is due to the reorganization of payroll staff from the Auditor-Controller to Human Resources, eliminating the need for additional Measure Z funding.

The proposed personnel allocations for Auditor-Controller Measure Z for FY 2019-20 is 0.0 FTE, there are no changes from the prior year.

These programs support the Board of Supervisors' Strategic Framework by enforcing laws and regulations to protect residents, providing for and maintaining infrastructure, creating opportunities for improved safety and health, protecting vulnerable populations, providing community-appropriate levels of service, managing our resources to ensure sustainability of services, inviting civic engagement and awareness of available services, seeking outside funding sources to benefit Humboldt County needs, facilitating public/private partnerships to solve problems, and building interjurisdictional and regional cooperation.



CERTIFICATES OF PARTICIPATION - PAYMENTS (1100-190)

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

This budget includes debt service payments on Certificates of Participation (COP) issued to finance the Library, Jail Phases I and II, the Regional Juvenile Facility, the Animal Shelter, Juvenile Hall, earthquake repairs and airport hangars.

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	1,506,869
Revenues + Other Funding Sources	\$	391,540
General Fund Contribution	\$	1,115,329
Personnel		0.0
% General Fund Contribution		74%

PROGRAM DISCUSSION BY BUDGET UNIT

This budget funds long-term debt payments on the county's capital improvement projects. The budget of \$1,506,869 includes funding in the following amounts:

- \$65,214 1994 Library Project
- \$258,114 1994 Jail Phase I Project
- \$41,806 1996 Regional Juvenile Center Project
- \$103,563 1996 Jail Phase I Project
- \$126,271 1996 Jail Phase II Project
- \$171,693 1996 Jail Phase II Public Safety Project
- \$291,054 2004 Animal Shelter Project
- \$180,293 2012 Earthquake Repairs
- \$168,861 2012 Juvenile Hall
- \$100,000 2016 Financing

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 \$53,517 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. A portion of this debt service payment, \$370,346, is paid from sales taxes dedicated to public safety purposes.

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 April 19, 2016, the Board authorized a plan to finance county office space and capital improvement projects.

In total, financing needs of \$10.34 million are anticipated. The list of projects consists of: Juvenile Hall Replacement \$2.1 million; Weights and Measures Building \$1.14 million; 1001 4th Street for Architectural and Engineering Services \$1.2 million; Fifth-floor of Courthouse Remodel \$900,000; and the Arcata/Eureka Airport Restaurant \$250,000; Corrections Resource Center \$2.3 million; Eureka Veterans Building \$760,925; Aviation Gap Funding \$314,266; ADA Curb Ramps \$1 million; Clam Beach ADA \$328,858. In addition, the total cost to set up the finance plan was \$47,878. As projects

PROGRAM DISCUSSION BY BUDGET UNIT

included in the 2016 COP get underway, the county will need to budget an allocation of approximately \$250,000 annually for a fixed period (30-years). For FY 2019-20 the proposed budget includes a payment of \$100,000 to begin repaying the 2016 financing. As the county's deferred maintenance and ADA barrier removal projects continue to mount, it is anticipated

that the county will seek a 2019 Finance Plan to fund additional projects.

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

FY 2019-20 PROPOSED BUDGET TABLE

CERTIFICATES OF PARTICIPATION PAYMENTS 1100-190

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	370,346	399,531	370,346	391,540	391,540	21,194
Total Revenues	370,346	399,531	370,346	391,540	391,540	21,194
Expenditures						
Other Charges	0	0	304,555	360,790	360,790	56,235
Other Financing Uses	1,394,329	1,430,125	1,202,136	1,146,079	1,146,079	(56,057)
Total Expenditures	1,394,329	1,430,125	1,506,691	1,506,869	1,506,869	178
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	1,115,329	1,115,329	1,115,329
Total Other Financing Sources (Uses)	0	0	0	1,115,329	1,115,329	1,115,329
Net Revenues (Expenditures)	(1,023,983)	(1,030,594)	(1,136,345)	0	0	1,136,345
Additional Funding Support						
1100 General Fund	1,023,983	1,030,594	1,136,345	0	0	(1,136,345)
Total Additional Funding Support	1,023,983	1,030,594	1,136,345	0	0	(1,136,345)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$1,115,329 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The General Fund contribution has increased by 2% or \$21,016.
- The proposed revenue budget for the Other Governmental Agencies category has increased by 6% or \$21,194 due to anticipated increases in Proposition 172 funding based on historical trends.
- The proposed expenditure budget for the Other Charges category has increased by 18% or \$56,235 due to increases in scheduled interest payments.
- The proposed expenditure budget for the Other Financing Uses category has decreased by 5% or \$56,057 due to decreases in scheduled principal payments.

ADDITIONAL FUNDING REQUESTS

COP has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



CONTINGENCY RESERVES

(1100-990)

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	2,039,212
Revenues + Other Funding Sources	\$	0
General Fund Contribution	\$	2,039,212
Personnel		0.0
% General Fund Contribution		100%

PROGRAM DISCUSSION BY BUDGET UNIT

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

While state statutes provide that up to 15 percent of the total of all other appropriations can be placed in reserve, the amount historically reserved for the county's budget has been at a much lower level. In FY 2017-18 the Contingency policy was updated to reflect a contribution equal to 2 percent of General Fund revenues. The proposed contingency amount for FY 2019-20 is \$1,202,588 less than the policy level minimum as available resources only allowed for a contribution of \$2 million.

During FY 2018-19 the Contingencies budget was increased by \$4,498,800 to allow for a Contribution to Reserves in FY 2019-20 and an allocation to provide for additional Contingency Reserves should they be needed later in the fiscal year. This additional allocation was made possible at First Quarter due to unanticipated Cannabis Excise Tax revenues. Due to policy decisions to modify the cannabis excise tax billing cycle, the \$3.5 million Contribution to Reserves is not possible. In addition, at Mid-year, Contingencies Reserves were utilized to fund \$381,138 in additional requests received from departments. These funds were utilized for new furniture in the Auditor-Controller's Office, additional training for Human Resources, to facilitate the move of Payroll, to contract for an Aeronautical

Lease Consultant, to provide for Board of Supervisors negotiated salary and benefit increases, and to fund 2.0 FTE Code Compliance Officers.

This program contains the following budget unit:

1100 990 Contingency Reserves

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



FY 2019-20 PROPOSED BUDGET TABLE

CONTINGENCY RESERVES 1100-990

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	832	0	7,202,880	3,000,000	2,039,212	(5,163,668)
Total Expenditures	832	0	7,202,880	3,000,000	2,039,212	(5,163,668)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	3,000,000	2,039,212	2,039,212
Total Other Financing Sources (Uses)	0	0	0	3,000,000	2,039,212	2,039,212
Net Revenues (Expenditures)	(832)	0	(7,202,880)	0	0	7,202,880
Additional Funding Support						
1100 General Fund	832	0	7,202,880	0	0	(7,202,880)
Total Additional Funding Support	832	0	7,202,880	0	0	(7,202,880)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Financing Sources category has decreased by 100% or \$2,039,212 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (Uses)". The actual General Fund contribution has decreased by 72% or \$5,163,668 due to unavailable financing resources.
- The proposed expenditure budget for the Services & Supplies category has decreased by 72% or \$5,163,668 due to unavailable financing resources. In February 2019, the Board of Supervisors made a policy decision to delay Cannabis Excise Tax billing for a year and furthermore allowed for two installments, effectively reducing the anticipated Cannabis Excise Tax revenue in half, or \$8 million, in FY 2019-20.

ADDITIONAL FUNDING REQUESTS

Courthouse Construction COP has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





CONTRIBUTIONS TO OTHER FUNDS (1100-199)

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	12,038,053
Revenues + Other Funding Sources	\$	212,809
General Fund Contribution	\$	11,825,244
Personnel		0.0
% General Fund Contribution		79%

PROGRAM DISCUSSION BY BUDGET UNIT

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

The allocations are as follows:

- \$105,931 for a loan to the McKay Track Community Forest (an increase of \$7,983).
- \$100,000 for the City of Eureka to develop affordable low-income housing.
- \$500 for special district benefit assessment on county owned property (no change from previous fiscal year).
- \$2,124,923 for communications expense for administering utilities for General Fund departments (\$17,219, no change from previous fiscal year) and for the remaining funding required to complete a radio infrastructure project (an increase of \$2,107,704).
- \$33,891 for contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna, Garberville, McKinleyville, and Rio Dell (no change from the previous fiscal year).
- \$42,185 for Local Agency Formation Commission (LAFCo).
- \$212,809 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts (increase of \$11,583 from the previous fiscal year).
- \$801,000 for a contribution to the General Reserve (a decrease of \$986,600 from the previous fiscal year).
- \$398,168 for county Library System, (includes base funding of \$153,000, \$55,621 for half of the annual salary for the Assistant Library Director, \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position of \$181,547; an overall increase of \$23,872 from the previous fiscal year).
- \$923,649 for Mental Health (includes funding for services to the Jail for Mental Health services; additional funding for early childhood mental health services, and funding of a Measure Z application to provide Mobile Intervention Service Team (MIST) expansion services; this is an increase of \$128,750 for the one-time allocation for the Measure Z request).
- \$574,000 for the Deferred Maintenance Trust Fund.
- \$673,661 for Public Health (includes base funding of \$591,126 plus \$65,000 for tobacco education, no change from the previous fiscal year).

PROGRAM DISCUSSION BY BUDGET UNIT

- \$3,347,165 for Social Services (includes funding of a Measure Z application to continue the Elder and Vulnerable Adult Services Team; this is an increase of \$26,816 for the one-time allocation for the Measure Z request).
- \$625,000 for ADA Trust Fund mandated ADA projects and to complete phase II of the Facility Master Plan.
- \$1,042,011 for Economic Development, an increase of \$760,795 due to a General Fund contribution for the implementation of Project Trellis. In addition, Economic Development receives 10 percent of the property tax increment received by the county from redevelopment dissolution and a General Fund contribution of \$171,654 for the Economic Development Director Salary).
- \$0 for a contribution to PARS (a reduction of \$2,450,000 due to limited available resources).
- \$471,113 contribution to Aviation for the addition of a Senior Administrative Analyst and to reduce the negative fund balance ensuring sustainability of services (includes funding of a Measure Z

application for design plans for a new airfield electrical system at the California Redwood Coast-Humboldt County Airport; this is an increase of \$57,208 for the one-time allocation for the Measure Z request).

- \$2,000 contribution to special districts for the property tax exchange agreement with Fieldbrook-Glendale Community Services District approved by the Board of Supervisors on March 8, 2016.
- \$20,000 contribution to Natural Resources for operational costs that exceed available revenue sources.
- \$40,047 contribution to Economic Development to hire an extra help office assistant for the Intern Program.

This program contains the following budget unit:

1100 199 Contributions to Other Funds

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



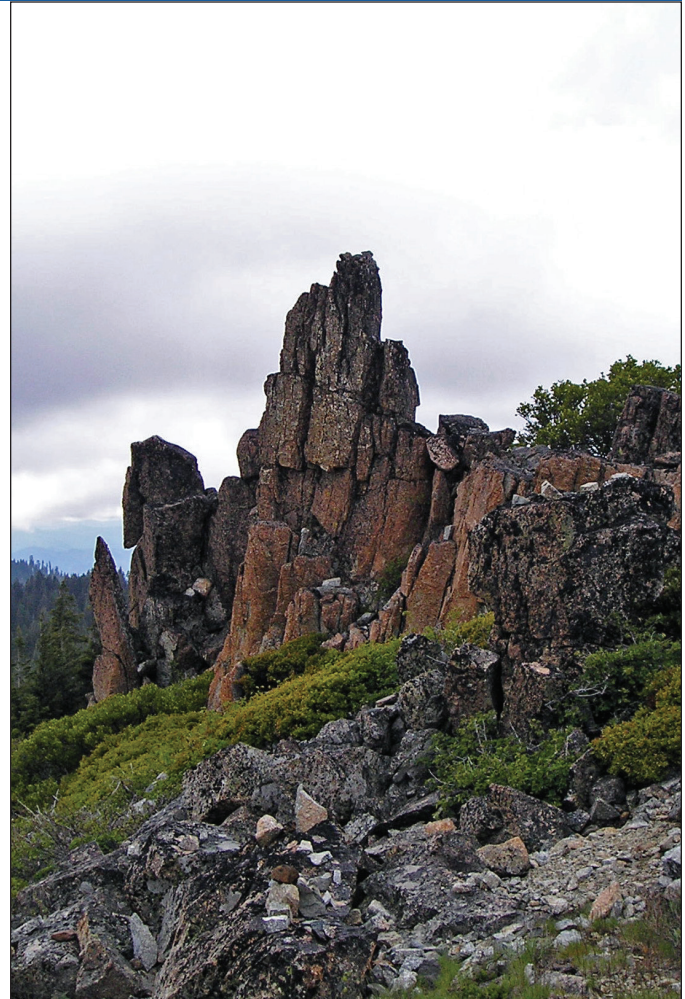
FY 2019-20 PROPOSED BUDGET TABLE

CONTRIBUTIONS TO OTHER FUNDS 1100-199

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	201,226	217,152	201,226	212,809	212,809	11,583
Total Revenues	201,226	217,152	201,226	212,809	212,809	11,583
Expenditures						
Other Charges	318,783	280,399	497,395	572,316	497,316	(79)
Other Financing Uses	7,886,284	9,629,482	21,220,936	14,335,697	11,540,737	(9,680,199)
Total Expenditures	8,205,067	9,909,881	21,718,331	14,908,013	12,038,053	(9,680,278)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	14,695,204	11,825,244	11,825,244
Total Other Financing Sources (Uses)	0	0	0	14,695,204	11,825,244	11,825,244
Net Revenues (Expenditures)	(8,003,841)	(9,692,729)	(21,517,105)	0	0	21,517,105
Additional Funding Support						
1100 General Fund	8,003,841	9,692,729	21,517,105	0	0	(21,517,105)
Total Additional Funding Support	8,003,841	9,692,729	21,517,105	0	0	(21,517,105)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Other Financing Uses category has decreased by 46% or \$9,680,199 due to a reduction in available resources significant contributions to Reserves, PARS, Deferred Maintenance, and ADA are not feasible in FY 2019-20. In addition, in FY 2018-19 there were one-time allocations to deferred maintenance and ADA projects. Due to policy decisions that reduced the anticipated Cannabis Excise Tax revenues, those allocations will not occur and instead the 2016 Finance Plan will be utilized.
- The proposed General Fund Contribution increased by 100% or \$11,825,244 due to changes in local accounting practices. Contributions from the General Fund are now reflected as "Other Financing Sources (uses)." The proposed General Fund contribution has actually decreased by 45% or \$9,691,861. This reduction is due to the limited available financial resources as discussed in the revenue changes. .



ADDITIONAL FUNDING REQUESTS

Contributions to Other Funds has submitted the following 8 additional funding requests:

1. \$127,261 contribution to Public Health for an Environmental Health Specialist and a 4x4 vehicle to conduct warrant-related inspections, working with cannabis farmers to become compliant with environmental health regulations, and applying penalties to those who choose not to comply.
2. \$70,546 contribution to Public Health to work with the California Center for Rural Policy at HSU to hold eight focus groups and conduct surveys to better understand this population's drivers of cannabis use.
3. \$20,000 contribution to Natural Resources for operational costs that exceed available revenue sources.
4. \$40,047 contribution to Economic Development to hire an extra help office assistant for the Intern Program.
5. \$3,000,000 contribution to Roads to conduct road maintenance and repairs
6. \$126,358 contribution to the Library to continue to contract for the addition of two security guards during all open hours at the Eureka Main Library. Also, Funding for generator and hot water heater to ensure the library's availability staging area and public shelter during natural disasters or other crises.

7. \$74,663 contribution to Aviation to hire 1.0 FTE Airport Service Worker (ASW) or ASW Supervisor to ensure compliance with federal regulations for safety with the FAA.

8. \$75,000 contribution to the Southern Humboldt Visitor's Bureau to further develop projects built towards tourism marketing and destination development of Southern Humboldt inclusive of the cannabis industry.

Funding request number three is recommended at this time.

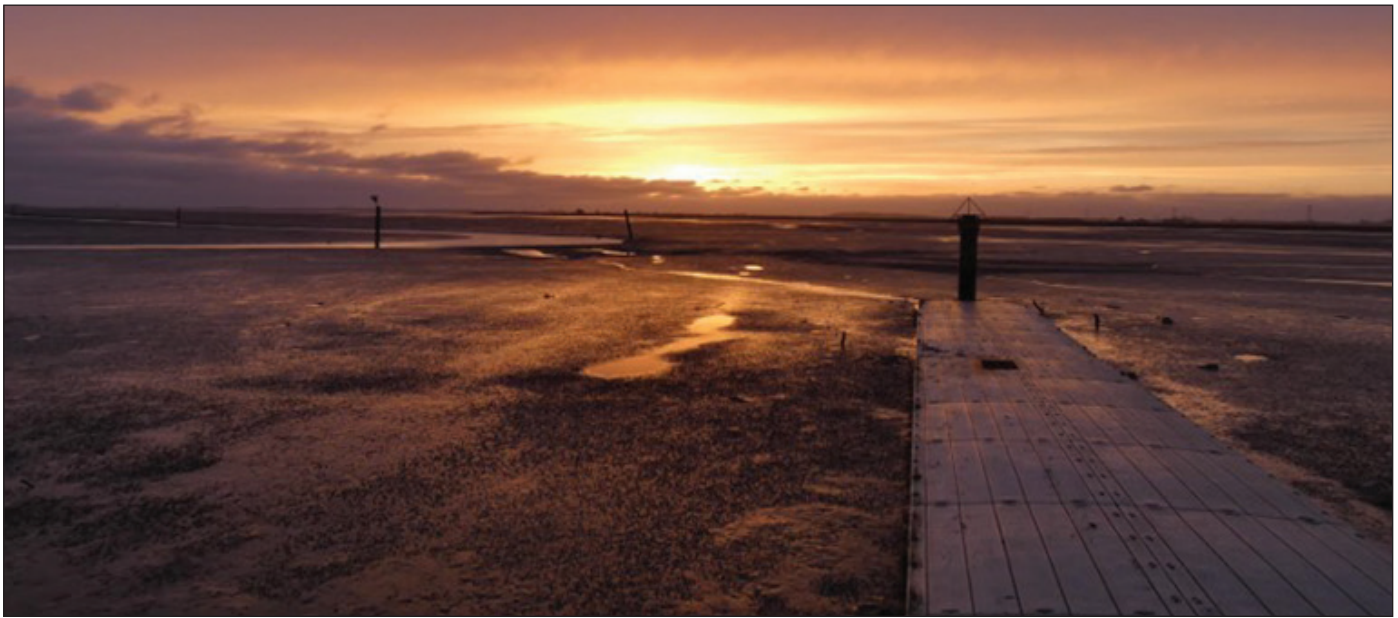
Funding request number four is recommended at this time.

Funding request number five is recommended at this time for partial funding in the amount of \$500,000 for road repairs.

The remaining additional funding requests are not recommended at this time. While these requests have merit they did not meet a priority level that allowed for them to be funded based on available financial resources.

PERSONNEL

There are no personnel changes.





CRIMINAL JUSTICE CONSTRUCTION

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	355,173
Revenues + Other Funding Sources	\$	355,173
General Fund Contribution	\$	0
Personnel		0.0
% General Fund Contribution		0%

PROGRAM DISCUSSION BY BUDGET UNIT

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

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

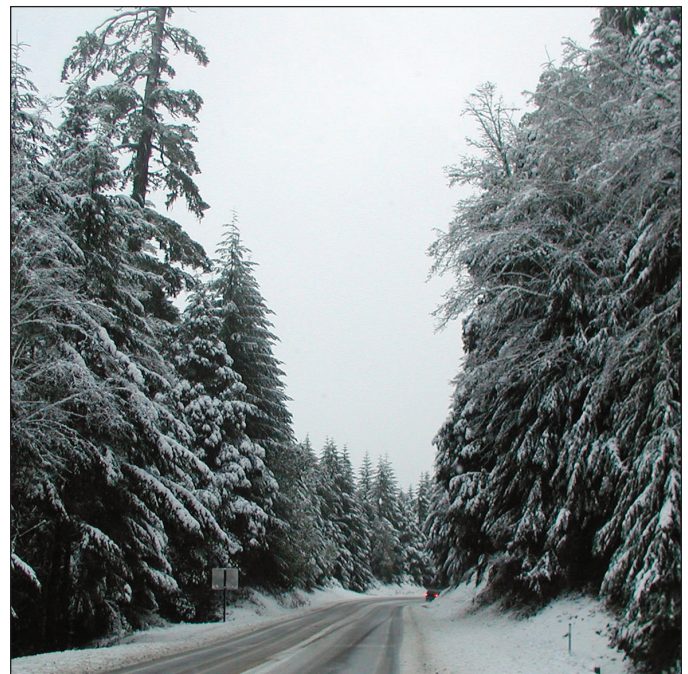
Criminal justice facilities include buildings such as the county Jail, Juvenile Hall, the Juvenile Regional Facility, and courthouses. Any new jail, or addition to an existing jail that results in the provision of additional cells or beds, must be constructed in compliance with the "Minimum Standards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

Standards Authority.

Criminal Justice Construction has the following budget units:

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

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



FY 2019-20 PROPOSED BUDGET TABLE

CRIMINAL JUSTICE CONSTRUCTION

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	274,297	239,534	275,200	235,000	235,000	(40,200)
Use of Money and Property	29,437	37,955	19,500	45,000	45,000	25,500
Total Revenues	303,734	277,489	294,700	280,000	280,000	(14,700)
Expenditures						
Other Charges	38,280	19,140	13,405	17,690	17,690	4,285
Other Financing Uses	87,879	181,881	887,574	57,483	57,483	(830,091)
Total Expenditures	126,159	201,021	900,979	75,173	75,173	(825,806)
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	75,173	75,173	75,173
Other Financing Uses	0	0	0	(280,000)	(280,000)	(280,000)
Other Financing Sources (Uses)	0	0	0	(204,827)	(204,827)	(204,827)
Net Revenues (Expenditures)	177,575	76,468	(606,279)	0	0	606,279
Additional Funding Support						
1410 Criminal Justice Construction	(177,575)	(76,468)	606,279	0	0	(606,279)
Total Additional Funding Support	(177,575)	(76,468)	606,279	0	0	(606,279)
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Fines, Forfeitures and Penalties category has decreased by 15% or \$40,200 due to historical trends indicating a decline in revenues.
- The proposed revenue budget for the Use of Money & Property category has increased by 100% or \$25,500 due to historical trends indicating an increase in revenues.
- The proposed Contribution to the General Fund has decreased by 94% or \$830,091. In FY 2018-19 there was an allocation of \$808,229 for the Juvenile Hall Project. Those funds have been expended.
- The proposed revenue budget for the Other Financing Sources category has Increased by 100% or \$75,173 due to changes in local accounting practices. The use of fund balance now requires a Transfer in to balance the budget.
- The proposed expenditure budget for the Other Financing Uses category has increased by 100% or \$280,000 due to changes in local accounting practices. The use of fund balance is now reflected as "Other Financing Sources."

ADDITIONAL FUNDING REQUESTS

Criminal Justice Construction has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





COURTHOUSE CONSTRUCTION

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	147,000
Revenues + Other Funding Sources	\$	147,000
General Fund Contribution	\$	0
Personnel		0.0
% General Fund Contribution		0%

PROGRAM DISCUSSION BY BUDGET UNIT

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

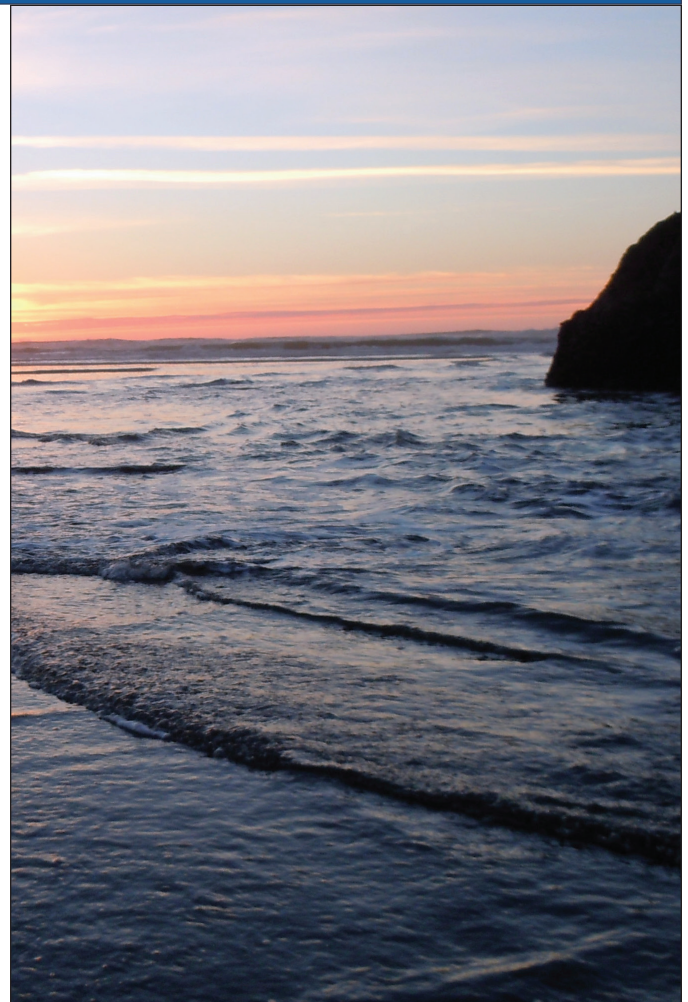
The revenues in the Courthouse Construction fund come from a portion of the \$2.50 surcharge that is added to every parking penalty imposed by the Superior Court for violations occurring within Humboldt County. This amount is in addition to the \$2.50 surcharge that is dedicated to the Criminal Justice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

The Courthouse Construction Fund can be used for the acquisition, rehabilitation, construction, and financing of courtrooms or a courtroom building that contains facilities necessary or incidental to the operation of the justice system. When the debt service is retired, any remaining funds will go to the Judicial Council under the terms of the Trial Court Funding Act.

This program contains the following budget units:

- [1420 190 Courthouse Construction COP](#)
- [1420 242 Courthouse Construction](#)

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



FY 2019-20 PROPOSED BUDGET TABLE

COURTHOUSE CONSTRUCTION

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	192,028	167,894	193,000	147,000	147,000	(46,000)
Total Revenues	192,028	167,894	193,000	147,000	147,000	(46,000)
Expenditures						
Other Charges	12,451	16,946	10,000	25,000	25,000	15,000
Other Financing Uses	309,720	154,860	0	0	0	0
Total Expenditures	322,171	171,806	10,000	25,000	25,000	15,000
Other Financing Sources (Uses)						
Other Financing Uses	0	0	0	(122,000)	(122,000)	(122,000)
Other Financing Sources (Uses)	0	0	0	(122,000)	(122,000)	(122,000)
Net Revenues (Expenditures)	(130,143)	(3,912)	183,000	0	0	(183,000)
Additional Funding Support						
1420 Courthouse Construction	130,143	3,912	(183,000)	0	0	183,000
Total Additional Funding Support	130,143	3,912	(183,000)	0	0	183,000
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Fines, Forfeitures and Penalties category has decreased by 24% or \$46,000 due to anticipated reductions based on historical trends.
- The proposed expenditure budget for the Other Charges category has increased by 150% or \$15,000 anticipated increases in negative interest based on historical trends.
- The proposed expenditure budget for the Other Financing Uses category has increased by 100% or \$122,000 due to changes in local accounting practices. Contributions to the trust are now reflected as "Other Financing Uses." In FY 2017-18 the long-term debt financing associated with the Courthouse Remodeling project was paid in full. The revenues generated for the funding of this project were insufficient in keeping up with the debt payments, resulting in a negative fund balance. As revenues continue to be collected for the repayment of this loan the negative balance will be reduced, until such point it becomes positive and the collection of the fines and fees are terminated.

ADDITIONAL FUNDING REQUESTS

Courthouse Construction has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





GENERAL PURPOSE REVENUES (1100-888)

DEPARTMENT HEAD

Amy S. Nilsen, County Administrative Officer

This budget unit is comprised of a variety of revenues that are deposited into the county's General Fund, the county's primary source of discretionary revenue.

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	70,115,453
Revenues + Other Funding Sources	\$	0
Contribution to the General Fund	\$	70,115,453
Personnel		0.0
% Contribution to the General Fund		100%

PROGRAM DISCUSSION BY BUDGET UNIT

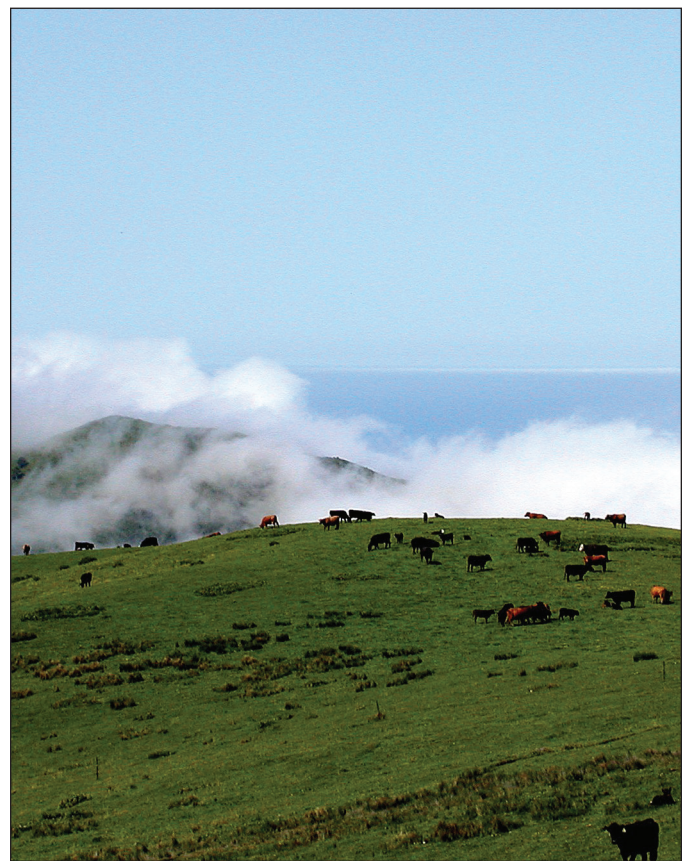
The majority of the county's revenues are program-specific; that is, the revenues received are dedicated for a specific purpose. In contrast, the county's General Purpose Revenues are the discretionary revenues that the Board of Supervisors controls. Even though General Purpose Revenues comprise only 20 percent of the total county budget, they are the primary source for funding core county departments, such as ADA Compliance, 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, Mental 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 2019-20 revenues are based

on actual expenditures in FY 2017-18.

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



FY 2019-20 PROPOSED BUDGET TABLE

GENERAL PURPOSE REVENUES 1100-888

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	49,204,908	58,844,366	69,986,836	60,734,200	60,734,200	(9,252,636)
Licenses and Permits	4,254	1,447	2,000	2,000	2,000	0
Fines, Forfeits and Penalties	699,033	719,643	661,000	2,794,000	2,794,000	2,133,000
Use of Money and Property	528,578	535,056	277,412	333,412	333,412	56,000
Other Governmental Agencies	1,253,447	1,454,770	1,329,125	1,303,000	1,303,000	(26,125)
Charges for Current Services	1,292,048	439,221	439,221	1,173,938	1,173,938	734,717
Other Revenues	799,754	609,584	345,308	125,200	125,200	(220,108)
Total Revenues	53,782,022	62,604,087	73,040,902	66,465,750	66,465,750	(6,575,152)
Expenditures						
Special Items	(3,704,705)	(3,010,814)	(3,144,542)	(3,649,703)	(3,649,703)	(505,161)
Total Expenditures	(3,704,705)	(3,010,814)	(3,144,542)	(3,649,703)	(3,649,703)	(505,161)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	(70,115,453)	(70,115,453)	(70,115,453)
Other Financing Sources (Uses)	0	0	0	(70,115,453)	(70,115,453)	(70,115,453)
Net Revenues (Expenditures)	57,486,727	65,614,901	76,185,444	0	0	(76,185,444)
Additional Funding Support						
1100 General Fund	(57,486,727)	(65,614,901)	(76,185,444)	0	0	76,185,444
Total Additional Funding Support	(57,486,727)	(65,614,901)	(76,185,444)	0	0	76,185,444
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has decreased by 13% or \$9,252,636 due to reduced sales tax revenues based on prior year trends. In addition, the Board of Supervisors made a policy decision in February 2019 that pushed cannabis excise tax payments out a year and allowed for two installments, effectively reducing the anticipated cannabis excise tax revenue in half.
- The proposed revenue budget for the Fines, Forfeitures & Penalties category has increased by 100% or \$2,133,000 due to moving code enforcement fines and penalties from the Code Enforcement budget unit to General Purpose Revenues.
- The proposed revenue budget for the Use of Money & Property category has increased by 20% or \$56,000 due to additional interest revenue based on prior year trends.
- The proposed revenue budget for the Charges for Current Services category has increased by 100% or \$734,717 due to changes in cost allocation charges as approved by the State Controller.
- The proposed revenue budget for the Other Revenues category has decreased by 64% or \$220,108 due to a one-time Workers' Compensation reimbursement allocated in FY 2018-19.
- The proposed revenue budget for the Special Items category has increased by 16% or \$505,161 due to changes in cost allocation charges as approved by the State Controller.
- The proposed Contribution to the General Fund has increased by 100% or \$70,115,453 due to changes in local accounting practices requiring the budget be balanced with an offsetting Transfer Out. The proposed Contribution to the General Fund has actually decreased by 8% or \$6,069,991 due primarily to additional Cannabis Excise Tax revenues that were anticipated in FY 2018-19. Due to policy decisions concerning the Cannabis Excise Tax, the additional revenue will not be realized.



TREASURER-TAX COLLECTOR

DEPARTMENTAL SUMMARY

ELECTED OFFICIAL

John Bartholomew, Treasurer-Tax Collector

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

BUDGET TOTALS

FY 2019-20

Expenditures + Other Funding Uses	\$	2,017,284
Revenues + Other Funding Sources	\$	1,684,403
General Fund Contribution	\$	332,881
Personnel		16.0
% General Fund Contribution		16%

PROGRAM DISCUSSION BY BUDGET UNIT

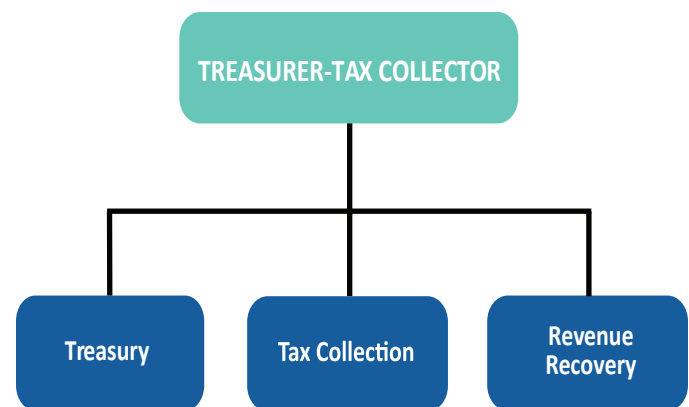
The Treasurer-Tax Collector's department provides county-wide services not only to other county departments but also local government agencies not under the control of the Board of Supervisors. The department collects, safeguards, and invests the monies for the county, school districts and most of the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

1100 109 Treasury Expense: Represents costs related to all investment management, banking transaction and reconciliation services, and includes transaction and custodial service expenses for portfolio investments. Management of the county portfolio follows state mandated investment criteria in Government Codes 53601 & 53635. This budget unit tracks and segregates all treasury costs. These costs are fully reimbursed to the General Fund.

1100 112 Treasurer-Tax Collector: Performs collections for all taxing agencies including the county, cities, school districts and various special districts. This is a state mandated program in accordance with Revenue and Taxation codes 2501- 5911.

1100 114 Revenue Recovery: Represents costs of a Comprehensive Collection Program to collect court ordered debt for the Superior Court of Humboldt County under the provisions of Penal Code Sections 1463.007 and 1463.010.

This program supports the Board of Supervisors' Strategic Framework by investing in County employees and fostering transparent, accessible, welcoming and user-friendly services.

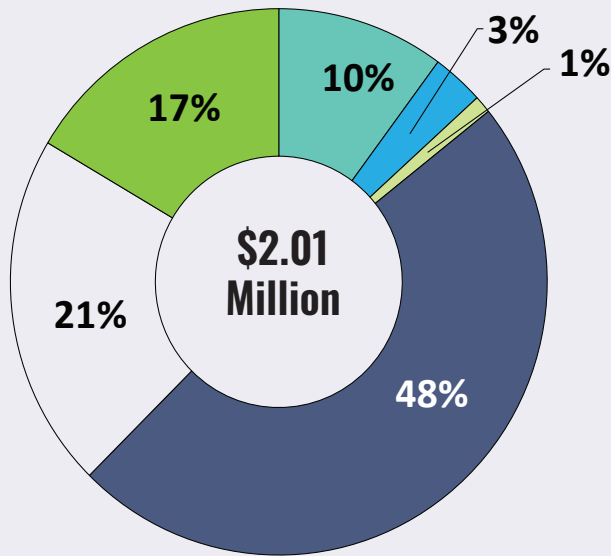


FY 2019-20 PROPOSED TREASURER-TAX COLLECTOR BUDGET

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	1,938,533	37,727	205,166	203,883	203,883	(1,283)
Licenses and Permits	71,577	73,857	63,000	63,000	63,000	0
Use of Money and Property	198,412	266,461	0	0	0	0
Other Governmental Agencies	20,015	33,590	22,121	21,020	21,020	(1,101)
Charges for Current Services	1,313,107	1,228,887	1,252,664	972,264	972,264	(280,400)
Other Revenues	1,968,717	2,190,038	375,700	424,236	424,236	48,536
Not Applicable	4,432,325	5,184,757	0	0	0	0
Total Revenues	9,942,686	9,015,317	1,918,651	1,684,403	1,684,403	(234,248)
Expenditures						
Salaries & Employee Benefits	1,090,277	1,034,414	1,118,214	1,164,426	1,164,426	46,212
Services and Supplies	583,289	633,016	710,953	671,980	671,980	(38,973)
Other Charges	343,583	391,525	368,124	166,389	166,389	(201,735)
Fixed Assets	5,200	39,018	0	0	0	0
Other Financing Uses	6,761,650	7,496,070	0	0	0	0
Total Expenditures	8,783,999	9,594,043	2,197,291	2,002,795	2,002,795	(194,496)
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	(14,489)	(14,489)	(14,489)
General Fund Contribution	0	0	0	332,881	332,881	332,881
Other Financing Sources (Uses)	0	0	0	318,392	318,392	318,392
Net Revenues (Expenditures)	1,158,687	(578,726)	(278,640)	0	0	278,640
Additional Funding Support						
1100 General Fund	40,164	179,088	278,640	0	0	(278,640)
Total Additional Funding Support	40,164	179,088	278,640	0	0	(278,640)
Staffing Positions						
Allocated Positions	17.00	17.00	16.00	16.00	16.00	0.00

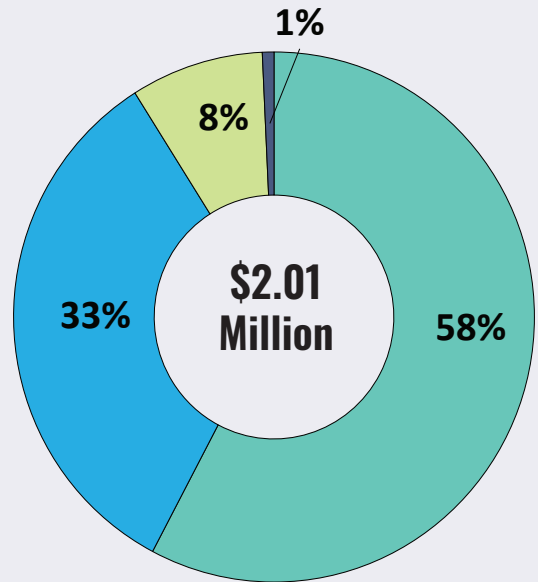


TOTAL REVENUES



- Taxes
- Licenses and Permits
- Other Governmental Agencies
- Charges for Current Services
- Other Revenues
- General Fund Contribution

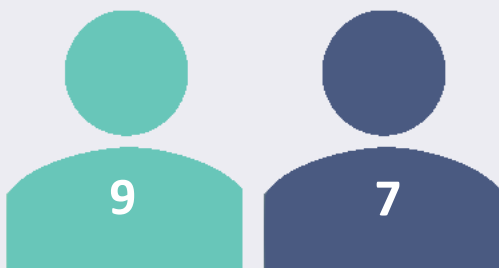
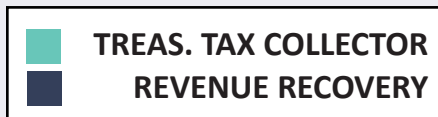
TOTAL EXPENDITURES



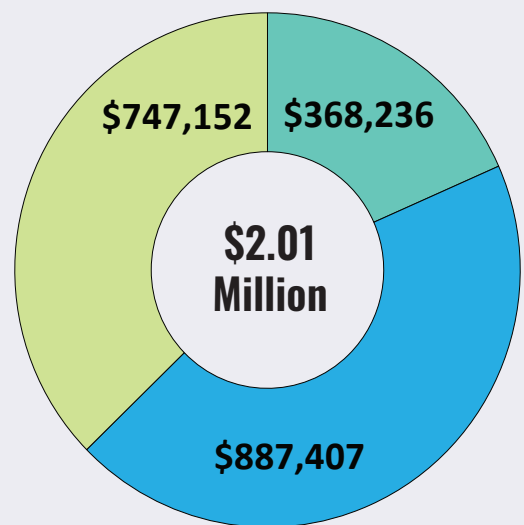
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Other Financing Sources

BY PROGRAM AREA

PERMANENT POSITIONS



EXPENDITURES



- Treasury Expense
- Treasurer-Tax Collector
- Revenue Recovery

ACCOMPLISHMENTS



GOALS

- Managed resources to ensure sustainability through increased liquidity levels in the county portfolio above normal cash flow requirements in order to accommodate CalPERS annual funding in July of 2018, versus through-out the year, and saved approximately \$ 400,000 in interest costs.
 - Facilitated the establishment of local revenue sources to address local needs by processing and reconciling dramatically increased cash transactions due to ramped up excise tax collection requirements without additional staffing.
 - Provided for community-appropriate levels of service while at the same time working through a property tax billing problem caused by an outside source which increased workload requirements while having one staff member allocation vacant.
 - Facilitated public/private partnership to solve problems by developing an excise tax collection module with our business license and transient occupancy tax operating system provider in order to effectively bill, collect, and track all excise taxes.
 - Managed resources to ensure sustainability of services by restructuring Revenue Recovery operations and reducing staffing levels through attrition to match work-load requirements.
- Manage resources to ensure sustainability by working towards the most effective and efficient staffing levels across the three budget units which best facilitates the highest level of public service.
 - Build inter-jurisdictional and regional cooperation through an interface with other county departments to smooth excise tax operations and better serve the public with a consistent revenue stream while at the same time engaging and understanding the cannabis industry to support their interests for a sustainable future.
 - Manage resources to ensure sustainability by negotiating a long-term cooperative plan for court collection requirements which is cost effective and treats all citizens fairly and equitably.



FY 2019-20 PROPOSED BUDGET TABLE

TREASURY EXPENSE 1100-109

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Revenues	280,694	301,652	324,700	368,236	368,236	43,536
Total Revenues	280,694	301,652	324,700	368,236	368,236	43,536
Expenditures						
Salaries & Employee Benefits	0	0	0	195,135	195,135	195,135
Services and Supplies	139,059	161,338	155,700	172,900	172,900	17,200
Other Charges	141,635	140,552	169,000	201	201	(168,799)
Total Expenditures	280,694	301,890	324,700	368,236	368,236	43,536
Net Revenues (Expenditures)	0	(238)	0	0	0	0
Additional Funding Support						
1100 General Fund	0	238	0	0	0	0
Total Additional Funding Support	0	238	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Revenues category has increased by 13% or \$43,536 due to an increase in revenues to fund an Assistant Treasurer-Tax Collector for ongoing management requirements.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 14% or \$26,630 due to the cost share for the allocation of an Assistant Treasurer-Tax Collector position that will spend a portion of time overseeing Treasury activities. In addition, due to changes in local accounting practices, salaries reimbursed are no longer reflected as "Other Charges."
- The proposed expenditure budget for the Services & Supplies category has increased by 10% or \$17,200 due to costs in professional services that were increased to cover potential bank cost increases.
- The proposed expenditure budget for the Services & Supplies category has increased by 10% or \$17,200 due to costs in professional services that were increased to cover potential bank cost increases.

ADDITIONAL FUNDING REQUESTS

Treasury Expense has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



FY 2019-20 PROPOSED BUDGET TABLE

TREASURER-TAX COLLECTOR 1100-112

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Taxes	246,644	225,086	205,166	203,883	203,883	(1,283)
Licenses and Permits	71,554	73,857	63,000	63,000	63,000	0
Charges for Current Services	269,831	262,197	232,164	229,264	229,264	(2,900)
Other Revenues	50,173	55,782	50,000	55,000	55,000	5,000
Total Revenues	638,202	616,922	550,330	551,147	551,147	817
Expenditures						
Salaries & Employee Benefits	493,392	485,439	521,604	520,850	520,850	(754)
Services and Supplies	168,810	182,923	226,275	233,606	233,606	7,331
Other Charges	120,856	122,206	128,920	132,951	132,951	4,031
Fixed Assets	5,200	0	0	0	0	0
Total Expenditures	788,258	790,568	876,799	887,407	887,407	10,608
Other Financing Sources (Uses)						
General Fund Contribution	0	0	0	336,260	336,260	336,260
Other Financing Sources (Uses)	0	0	0	336,260	336,260	336,260
Net Revenues (Expenditures)	(150,056)	(173,646)	(326,469)	0	0	326,469
Additional Funding Support						
1100 General Fund	150,056	173,646	326,469	0	0	(326,469)
Total Additional Funding Support	150,056	173,646	326,469	0	0	(326,469)
Staffing Positions						
Allocated Positions	8.00	8.00	8.00	9.00	9.00	1.00

SIGNIFICANT CHANGES

There are no significant changes. The salary expense associated to the increase in 1.0 FTE Assistant Treasurer-Tax Collector is funded through a reimbursement from the Treasury Expense and Revenue Recovery.



ADDITIONAL FUNDING REQUESTS

The Treasurer-Tax Collector has submitted no additional funding requests.

PERSONNEL

An increase of 1.0 FTE is proposed. The increase is due to the allocation of the Assistant Treasurer-Tax Collector position. This position will be responsible for managing Treasury Division (2/3) and the Revenue Recovery Division (1/3). The majority of the Assistant Treasurer-Tax Collectors pay will be attributed to management of treasury operations which per Government Code 27013 may be deducted from gross interest earnings of the investment pool.

Allocate

1.0 Assistant Treasurer-Tax Collector

FY 2019-20 PROPOSED BUDGET TABLE

REVENUE RECOVERY 1100-114

	2016-17 Actual	2017-18 Actual	2018-19 Adjusted	2019-20 Requested	2019-20 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	20,015	33,590	22,121	21,020	21,020	(1,101)
Charges for Current Services	1,043,274	966,690	1,020,500	743,000	743,000	(277,500)
Other Revenues	0	0	1,000	1,000	1,000	0
Total Revenues	1,063,289	1,000,280	1,043,621	765,020	765,020	(278,601)
Expenditures						
Salaries & Employee Benefits	596,885	548,975	596,610	448,441	448,441	(148,169)
Services and Supplies	275,420	288,724	328,978	265,474	265,474	(63,504)
Other Charges	81,092	128,767	70,204	33,237	33,237	(36,967)
Fixed Assets	0	39,018	0	0	0	0
Total Expenditures	953,397	1,005,484	995,792	747,152	747,152	(248,640)
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	(14,489)	(14,489)	(14,489)
General Fund Contribution	0	0	0	(3,379)	(3,379)	(3,379)
Other Financing Sources (Uses)	0	0	0	(17,868)	(17,868)	(17,868)
Net Revenues (Expenditures)	109,892	(5,204)	47,829	0	0	(47,829)
Additional Funding Support						
1100 General Fund	(109,892)	5,204	(47,829)	0	0	47,829
Total Additional Funding Support	(109,892)	5,204	(47,829)	0	0	47,829
Staffing Positions						
Allocated Positions	9.00	9.00	8.00	7.00	7.00	(1.00)

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Revenues category has decreased by 27% or \$277,500 due to Revenue Recovery reduced collections for county departments and from a slowdown of accounts being referred by the Humboldt Superior Court.
- The proposed Contribution to the General Fund Contribution has decreased by 100% or \$3,379 due to changes in local accounting practices. Contributions to the General Fund are now reflected as "Other Financing Sources (Uses)". The actual contribution to the General Fund has decreased by 100% or \$51,208.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased by 25% or \$148,169 due to deallocation of 1.0 FTE Revenue Recovery Officer I/II and leaving 2.0 FTE vacant and unfunded until a cooperative plan is established with the Court and workload is understood.
- The proposed expenditure budget for the Services & Supplies category has decreased by 19% or \$63,504 due to a decrease in Franchise Tax Board collection charges due to reduced workload.
- The proposed expenditure budget for the Other Charges category has decreased by 53% or \$36,967 due to changes in cost allocation charges as approved by the State Controller. In addition, cost allocation charges are now reflected as "Other Financing Uses".
- The proposed expenditure for the Other Financing Uses category has increased by 100% or \$14,489 due to changes in local accounting practices. Cost allocation charges are now reflected as "Other Financing Uses."

ADDITIONAL FUNDING REQUESTS

Revenue Recovery has submitted no additional funding requests.

PERSONNEL

A decrease of 1.0 FTE is proposed. The decrease is due to reduced workload resulting from Revenue Recovery no longer collecting county department debt unrelated to court fees. Restructuring changes related to negotiations with the Court for a cooperative agreement allows for a reduction of one Revenue Recovery Officer I/II.

Deallocate

1.0 Revenue Recovery Officer I/II

