



FY 2021-22 PROPOSED BUDGET

ASSESSOR
AUDITOR-CONTROLLER
BOARD OF SUPERVISORS
CLERK-RECORDER
COUNTY ADMINISTRATIVE OFFICE
COUNTY COUNSEL
HUMAN RESOURCES
MEASURE Z
OTHER FUNDS
TREASURER-TAX COLLECTOR

SECTION B: GOVERNANCE



ASSESSOR DEPARTMENTAL SUMMARY (1100-113)

ELECTED OFFICIAL BUDGET TOTALS FY 2021-22

Mari A. Wilson, Assessor

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

Expenditures + Other Financing Uses	\$ 3,021,245
Revenues + Other Financing Sources	\$ 699,372
General Fund Contribution	\$ 2,321,873
Personnel	31.0
% General Fund Contribution	77%

PROGRAM DISCUSSION BY BUDGET UNIT

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

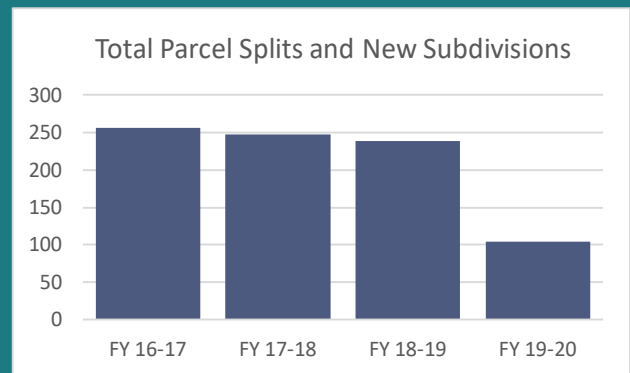
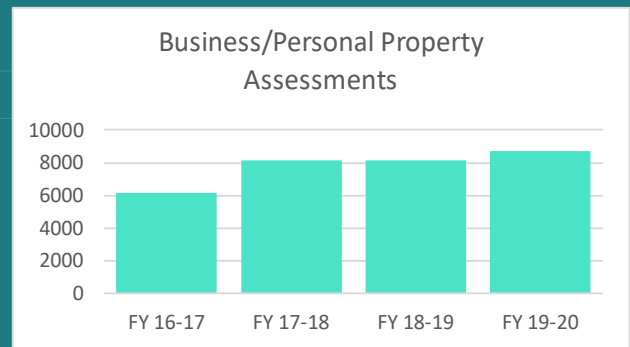
The duties of the Assessor's office include:

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

The Assessor's Office includes the following budget unit:

1100-113 Assessor's Office

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



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

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	600,376	582,965	588,150	630,150	630,150	42,000
Other Revenues	71,727	80,726	69,570	69,222	69,222	(348)
Total Revenues	672,103	663,691	657,720	699,372	699,372	41,652
Expenditures						
Salaries & Employee Benefits	2,263,594	2,321,968	2,610,759	2,629,873	2,629,873	19,114
Services and Supplies	183,518	146,414	175,701	188,432	188,432	12,731
Other Charges	198,213	206,388	193,133	202,940	202,940	9,807
Total Expenditures	2,645,325	2,674,770	2,979,593	3,021,245	3,021,245	41,652
Other Financing Sources (Uses)						
Other Financing Sources	0	126,215	0	0	0	0
General Fund Contribution	0	0	2,321,873	2,321,873	2,321,873	0
Total Other Financing Sources (Uses)	0	126,215	2,321,873	2,321,873	2,321,873	0
Net Revenues (Expenditures)	(1,973,222)	(1,884,864)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,973,222	1,884,864	0	0	0	0
Total Additional Funding Support	1,973,222	1,884,864	0	0	0	0
Staffing Positions						
Allocated Positions	31.00	31.00	31.00	31.00	31.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Charges for Current Services category has increased by 7% or \$42,000 due to an anticipated increase in Property Tax Administration Fees based on prior year trends.
- The proposed expenditure budget for the Services and Supplies category has increased by 7% or \$12,731 due to an increase in liability insurance costs.

ADDITIONAL FUNDING REQUESTS

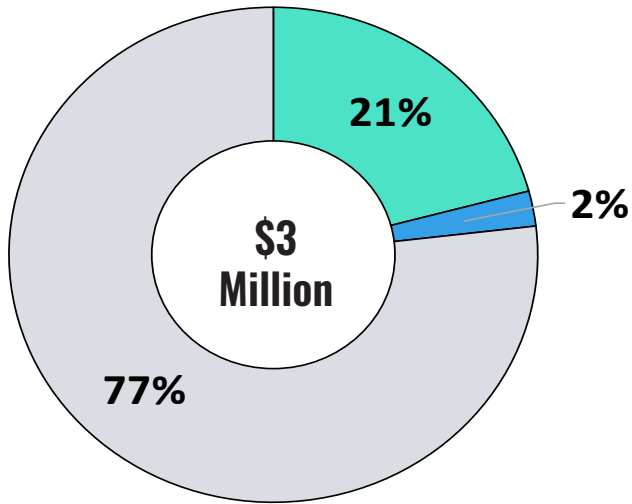
The Assessor has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

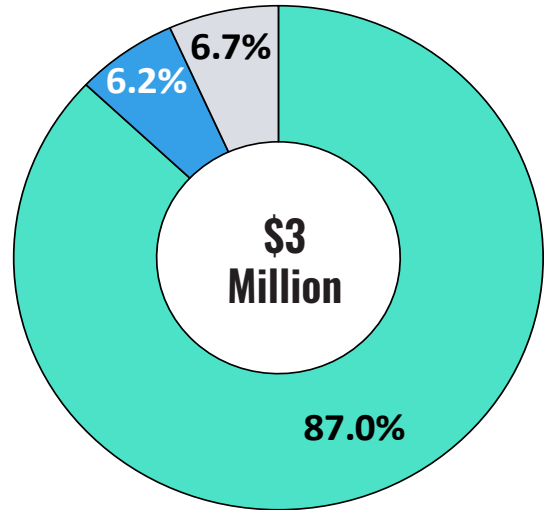


TOTAL REVENUES



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

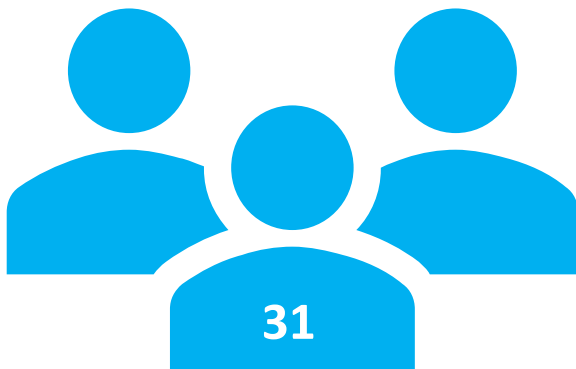
TOTAL EXPENDITURES



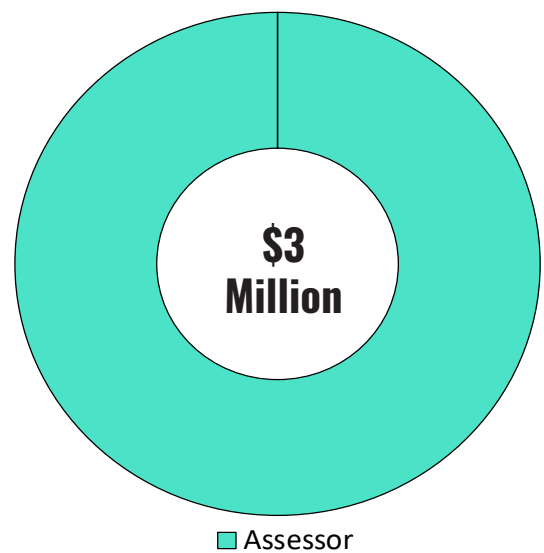
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

■ ASSESSOR 113



EXPENDITURES



- Assessor

ACCOMPLISHMENTS



GOALS

- Managed resources to ensure sustainability of services by increasing the total property tax roll value from \$13.9 billion in FY 2019-20 to \$14.5 billion in FY 2020-21, an increase of 4.3%.
- 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 online. 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.
- Invest in county employees by maintaining a knowledgeable and informed staff; encourage employee development by providing access to relevant training opportunities.





AUDITOR-CONTROLLER

DEPARTMENTAL SUMMARY (1100-111)

ELECTED OFFICIAL	BUDGET TOTALS	FY 2021-22
Karen Paz Dominguez, Auditor-Controller <hr/> <p>The Office of the Auditor-Controller promotes fiscal integrity, accountability, compliance, and best business and financial practices. The Auditor-Controller's Office provides financial support in the areas of accounting, accounts receivable, accounts payable, and property tax to all county departments and special districts.</p>	Expenditures + Other Financing Uses	\$ 1,571,979
	Revenues + Other Financing Sources	\$ 101,000
	General Fund Contribution	\$ 1,470,979
	Personnel	14.0
	% General Fund Contribution	94%

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 providing community-appropriate levels of service.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	4,306	4,109	4,000	4,000	4,000	0
Charges for Current Services	87,741	61,960	86,736	92,000	92,000	5,264
Other Revenues	0	13,800	5,000	5,000	5,000	0
Total Revenues	92,047	79,869	95,736	101,000	101,000	5,264
Expenditures						
Salaries & Employee Benefits	1,068,130	984,738	1,156,035	1,380,678	1,380,678	224,643
Services and Supplies	156,576	99,607	132,631	112,150	112,150	(20,481)
Other Charges	80,218	83,825	72,523	79,151	79,151	6,628
Fixed Assets	12,743	0	0	0	0	0
Total Expenditures	1,317,667	1,168,170	1,361,189	1,571,979	1,571,979	210,790
Other Financing Sources (Uses)						
Other Financing Sources	0	8,448	0	0	0	0
General Fund Contribution	0	0	1,265,453	1,470,979	1,470,979	205,526
Total Other Financing Sources (Uses)	0	8,448	1,265,453	1,470,979	1,470,979	205,526
Net Revenues (Expenditures)	(1,225,620)	(1,079,853)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,225,620	1,079,853	0	0	0	0
Total Additional Funding Support	1,225,620	1,079,853	0	0	0	0
Staffing Positions						
Allocated Positions	11.00	12.00	12.00	14.00	14.00	2.00

SIGNIFICANT CHANGES

- The proposed General Fund Contribution category has increased by 16% or \$205,526 due to the allocation of 1.0 FTE Senior Accountant-Auditor and 1.0 FTE Supervising Accountant-Auditor in FY 2020-21.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 19% or \$224,643 due to the allocation of 1.0 FTE Senior Accountant-Auditor and 1.0 FTE Supervising Accountant-Auditor in FY 2020-21, and negotiated salary and benefit cost increases.
- The proposed expenditure budget for the Services and Supplies category has decreased by 15% or \$20,481 due to a reduction in transportation and travel required to offset other cost increases.

**This budget has been prepared by the County Administrative Office on behalf of the Auditor-Controller.

ADDITIONAL FUNDING REQUESTS

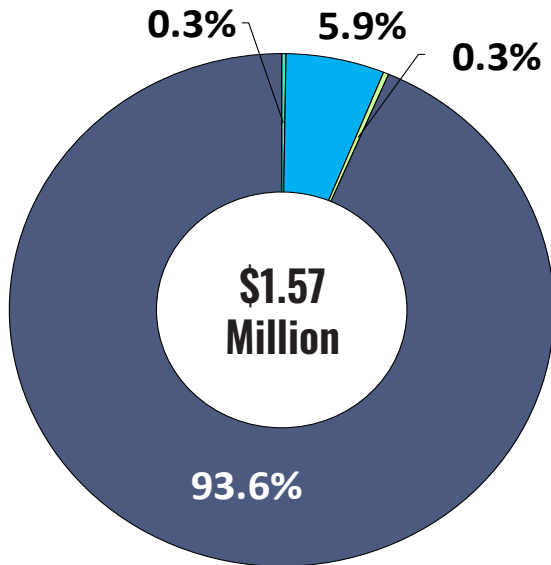
The Auditor-Controller has submitted no additional funding requests.

PERSONNEL

There are no personnel changes, however in FY 2020-21, 1.0 FTE Senior Accountant-Auditor and 1.0 FTE Supervising Accountant-Auditor were allocated, causing caused an increase of 2.0 FTE to be reflected over the prior year adopted allocation.

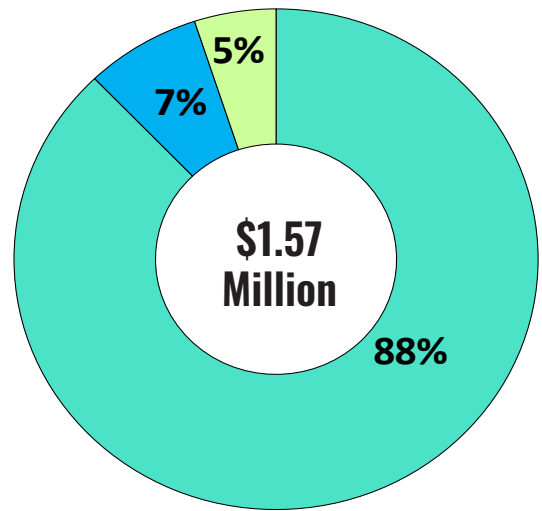


TOTAL REVENUES



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

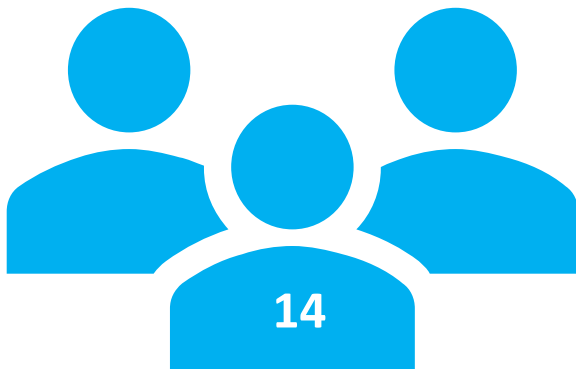
TOTAL EXPENDITURES



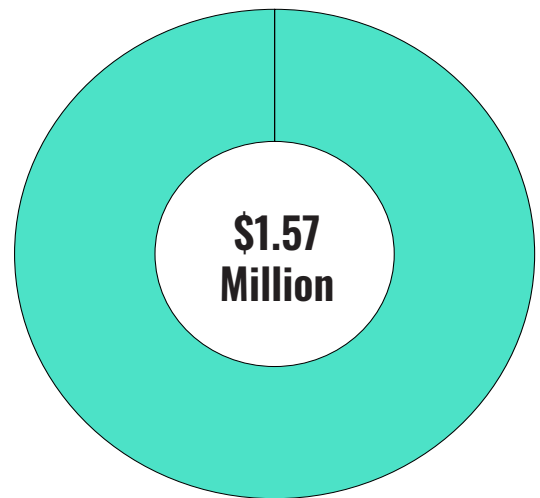
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

AUDITOR-CONTROLLER 111



EXPENDITURES



- Auditor-Controller

ACCOMPLISHMENTS



GOALS

- Enforced laws and regulations to protect residents' public funds by complying with federal, state, and local laws relating to accounting for transactions.

- 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).
- 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 OFFICIALS	BUDGET TOTALS	FY 2021-22
<p>Virginia Bass, Chair</p> <hr/> <p>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 and representing the interests of Humboldt County.</p>	<p>Expenditures + Other Financing Uses</p> <hr/> <p>Revenues + Other Financing Sources</p> <hr/> <p>General Fund Contribution</p> <hr/> <p>Personnel</p> <hr/> <p>% General Fund Contribution</p>	<p>\$ 1,892,978</p> <hr/> <p>\$ 183</p> <hr/> <p>\$ 1,892,795</p> <hr/> <p>9.0</p> <hr/> <p>99%</p>

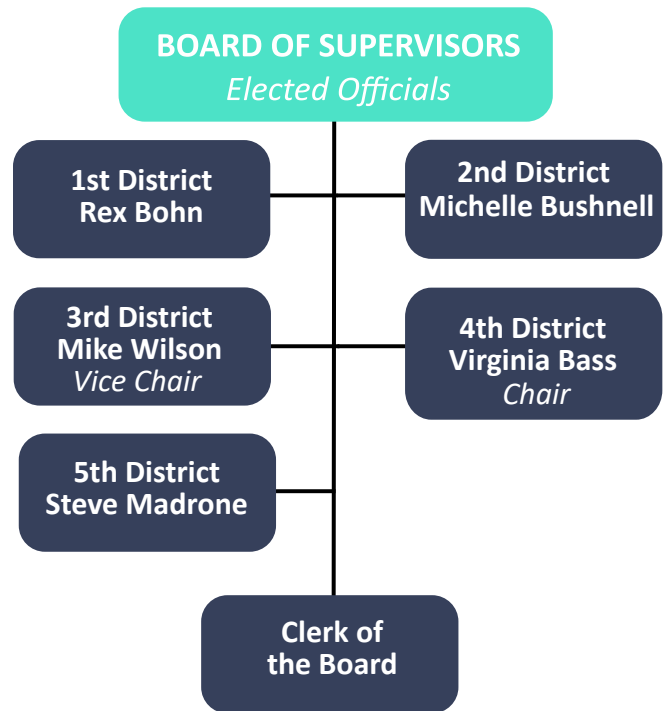
PROGRAM DISCUSSION BY BUDGET UNIT

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.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	165	212	83	83	83	0
Other Revenues	100	10,694	100	100	100	0
Total Revenues	265	10,906	183	183	183	0
Expenditures						
Salaries & Employee Benefits	1,060,889	1,128,685	1,194,679	1,184,923	1,184,923	(9,756)
Services and Supplies	334,062	200,716	432,641	670,795	670,795	238,154
Other Charges	46,902	50,963	52,808	37,260	37,260	(15,548)
Total Expenditures	1,441,853	1,380,364	1,680,128	1,892,978	1,892,978	212,850
Other Financing Sources (Uses)						
Other Financing Sources	0	67	0	0	0	0
General Fund Contribution	0	0	1,679,945	1,892,795	1,892,795	212,850
Other Financing Uses	0	(56)	0	0	0	0
Total Other Financing Sources (Uses)	0	11	1,679,945	1,892,795	1,892,795	212,850
Net Revenues (Expenditures)	(1,441,588)	(1,369,447)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,441,588	1,369,447	0	0	0	0
Total Additional Funding Support	1,441,588	1,369,447	0	0	0	0
Staffing Positions						
Allocated Positions	9.00	9.00	9.00	9.00	9.00	0.00

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has increased 13% or \$212,850 due to a one-time additional funding request recommended in FY 2021-22 for insurance costs, travel expense and professional services to be utilized by the Audit Committee.
- The proposed expenditure budget for the Services and Supplies category has increased by 55% or \$238,154 primarily due to an increase in liability insurance expenditures, travel expense and professional services.
- The proposed expenditure budget for the Other Charges category has decreased by 29% or \$15,548 due to a reduction in Information Technology and Purchasing cost allocation charges.

ADDITIONAL FUNDING REQUESTS

The Board of Supervisors has submitted the following two additional funding requests:

1. \$162,850 to address a significant increase associated with liability insurance costs.
2. \$50,000 for the Audit Committee to hire professional experts to assist in evaluating workflow and processes.

These additional funding requests are recommended at this time.

PERSONNEL

There are no personnel changes.

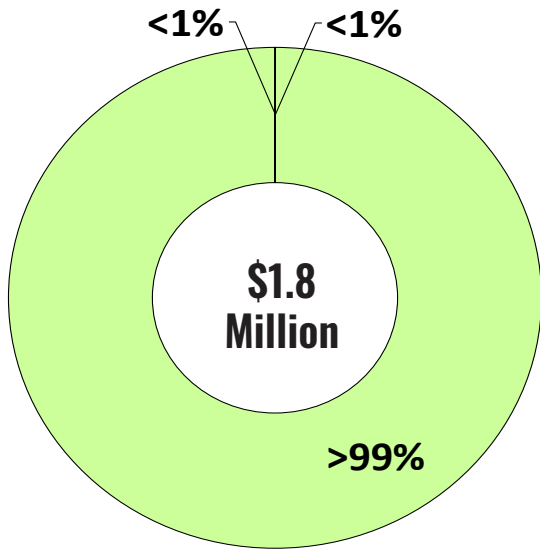
ACCOMPLISHMENTS

- Invested in county employees by providing the Board of Supervisors/Clerk of the Board staff with professional development opportunities in leadership and team building through California Clerk of the Board of Supervisors Association (CCBSA) and the Master Municipal Clerk Academy (MMCA).
- Fostered transparent, accessible, welcoming and user friendly services through the management, coordination, and implementation of virtual Board Meetings during the COVID-19 pandemic.

GOALS

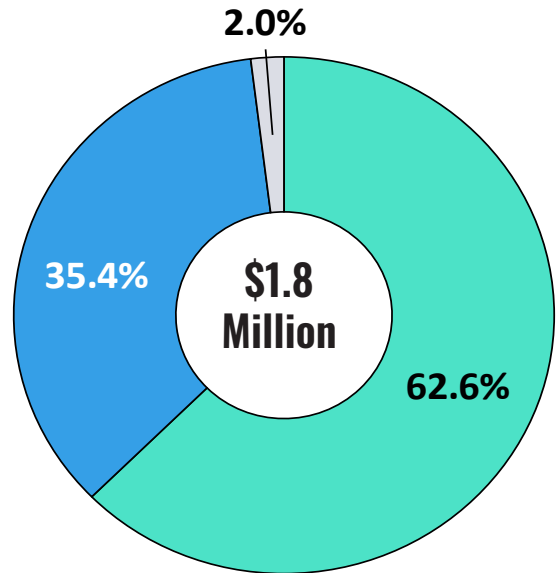
- Enforce laws and regulations to protect residents by continuing to establish and direct the implementation of policies consistent with public needs and the requirements of state and federal law.
- Manage our resources to ensure sustainability of service across the county through prudent fiscal management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

TOTAL REVENUES



- Charges for Services
- Other Revenues
- General Fund Contribution

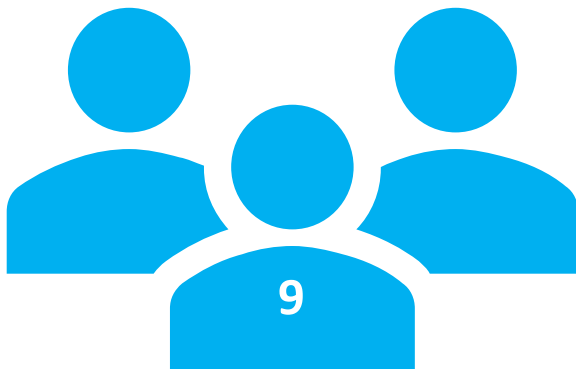
TOTAL EXPENDITURES



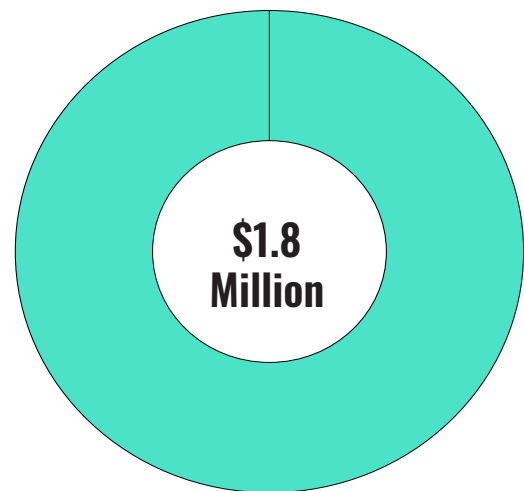
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

BOARD OF SUPERVISORS 101



EXPENDITURES



- Board of Supervisors



CLERK-RECORDER/REGISTRAR DEPARTMENTAL SUMMARY

ELECTED OFFICIAL	BUDGET TOTALS	FY 2021-22
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.	Expenditures + Other Financing Uses	\$ 3,300,219
	Revenues + Other Financing Sources	\$ 2,371,370
	General Fund Contribution	\$ 1,328,849
	Personnel	16.0
	% General Fund Contribution	40%

BUDGET UNITS	ORG CHART
<p>The Clerk-Recorder/Registrar of Voters includes the following budget units:</p> <ul style="list-style-type: none"> • 1100 -140 Elections • 1100 -271 Clerk-Recorder • 1310 -267 Record Conversion 	<pre> graph TD A[CLERK-RECORDER/ REGISTRAR] --> B[Clerk-Recorder] A --> C[Elections] A --> D[Record Conversion] </pre>

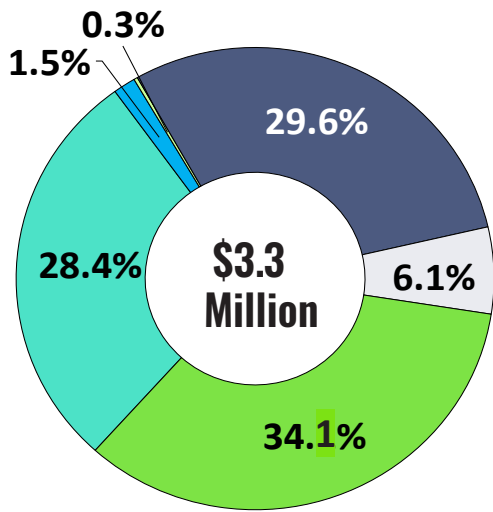


FY 2021-22 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	734,867	615,591	694,000	836,000	836,000	142,000
Licenses and Permits	50,262	42,414	68,700	50,000	50,000	(18,700)
Use of Money and Property	7,943	0	8,400	8,400	8,400	0
Other Governmental Agencies	0	133,922	0	0	0	0
Charges for Current Services	728,715	780,189	852,100	877,000	877,000	24,900
Other Revenues	70	13,254	0	0	0	0
Total Revenues	1,521,857	1,585,370	1,623,200	1,771,400	1,771,400	148,200
Expenditures						
Salaries & Employee Benefits	1,311,506	1,398,340	1,524,605	1,623,984	1,623,984	99,379
Services and Supplies	1,028,318	1,327,531	1,180,283	1,449,078	1,449,078	268,795
Other Charges	173,021	265,343	98,157	105,393	105,393	7,236
Fixed Assets	227,930	679,218	86,608	0	0	(86,608)
Total Expenditures	2,740,775	3,670,432	2,889,653	3,178,455	3,178,455	288,802
Other Financing Sources (Uses)						
Other Financing Sources	0	8,581	31,000	199,970	199,970	168,970
General Fund Contribution	0	0	1,353,228	1,328,849	1,328,849	(24,379)
Other Financing Uses	(89,186)	(22)	(117,775)	(121,764)	(121,764)	(3,989)
Total Other Financing Sources (Uses)	(89,186)	8,559	1,266,453	1,407,055	1,407,055	140,602
Net Revenues (Expenditures)	(1,308,104)	(2,076,503)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,268,749	2,123,648	0	0	0	0
1310 Recorder Record Conversion	39,355	(47,145)	0	0	0	0
Total Additional Funding Support	1,308,104	2,076,503	0	0	0	0
Staffing Positions						
Allocated Positions	15.00	16.00	16.00	16.00	16.00	0.00

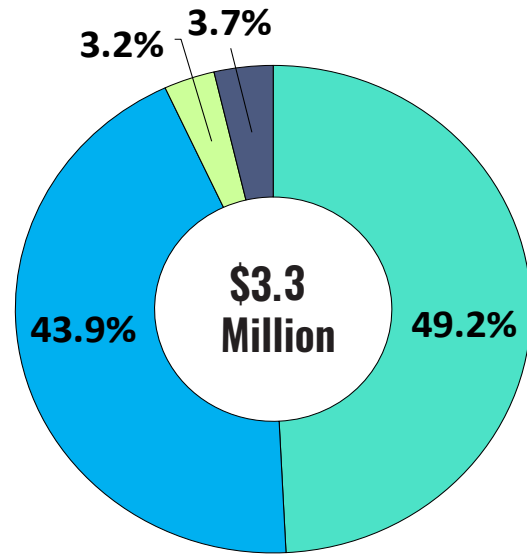


TOTAL REVENUES



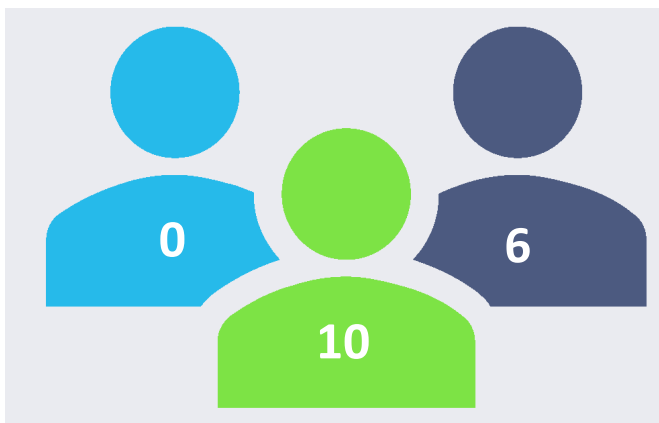
- Taxes
- Licenses and Permits
- Use of Money and Property
- Charges for Current Services
- Other Financing Sources
- General Fund Contribution

TOTAL EXPENDITURES

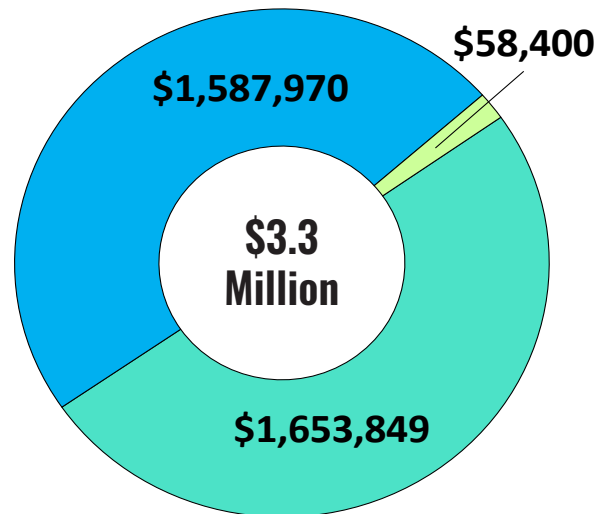


- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Other Financing Uses

PERMANENT POSITIONS



EXPENDITURES



- Elections
- Clerk-Recorder
- Record Conversion



CLERK-RECORDER (1100-271)

PROGRAM DISCUSSION

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

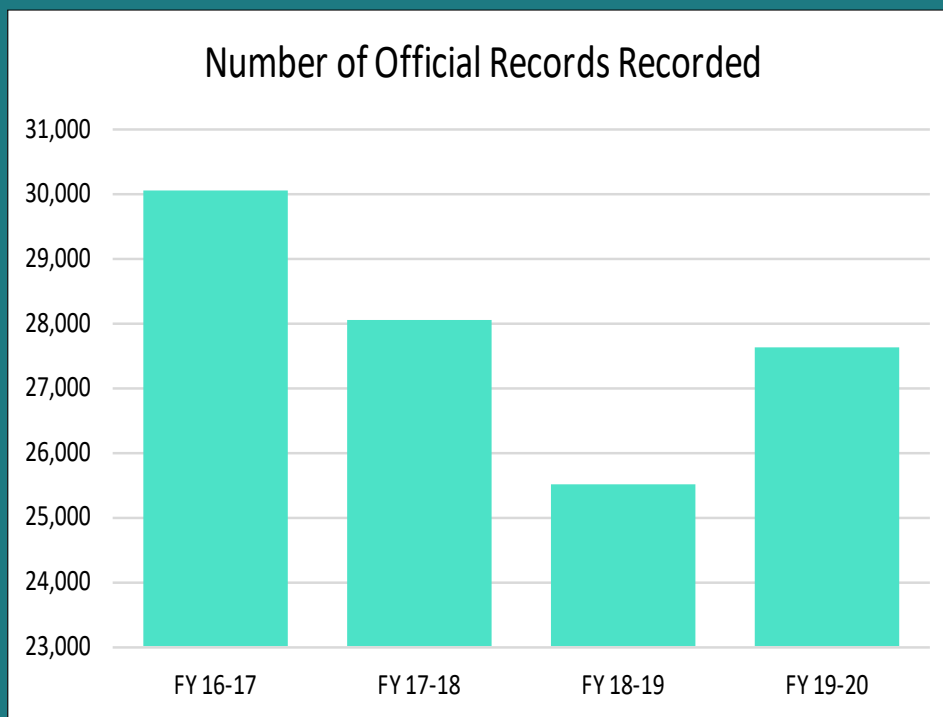
The Clerk-Recorder's office is the official repository for all documents and maps relating to land in Humboldt County, and for vital record events (birth, death, and marriage) which occur in Humboldt County. Recording of documents affecting land in Humboldt County accomplishes the mandate to "impart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

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

This program contains the following budget unit:

1100-271 Clerk-Recorder

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



Total number of official records recorded per fiscal year.

ACCOMPLISHMENTS



GOALS

- Fostered transparent, accessible, welcoming, and user-friendly services by releasing a self-service web portal which provides useful online tools to the public. The site features an online index search for documents recorded or filed between 1979 to the present. Additionally, couples who wish to obtain a marriage license in Humboldt County now have the option to begin the process of applying for their marriage license online in advance of their in-person appointment. The portal is accessible 24 hours a day, 7 days a week, and has also helped the Clerk-Recorder's office to maintain services to the public during the COVID-19 pandemic.
- Fostered transparent, accessible, welcoming, and user-friendly services by purchasing and installing credit card reader hardware and the necessary software required to provide the public with the option to use credit cards as a form of payment both online and in person.
- Invited civic engagement and awareness of available services with an updated website that includes new information, forms, frequently asked questions (FAQ's), and a departmental webmail address that provides direct access to staff to answer questions and provide direction to the requester when necessary.
- Invested in county employees to maintain professional and knowledgeable staff by attending virtual meetings with the California Department of Public Health and the County Recorders' Association of California, in addition to completing required and optional county training courses.
- Fostered transparent, accessible, welcoming and user-friendly services through the modernization of systems and records to increase public access with digitized documents that can be preserved in perpetuity, with added innovative features to provide public access to documents while continuing to preserve the confidential and/or restricted components of such documents.

- Provide community-appropriate levels of service with the enhancement of existing services by instituting the Electronic Delivery Act of 2004 which will provide the capability to accept and record official records via an electronic format.
- Manage resources to ensure sustainability of services by continuing to perform assessments of historical land and vital record books in fragile condition and in need of restoration; further develop and initiate plans for digitizing and appropriately storing each record.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	734,867	615,591	694,000	836,000	836,000	142,000
Licenses and Permits	50,262	42,414	68,700	50,000	50,000	(18,700)
Charges for Current Services	608,023	671,417	683,100	702,000	702,000	18,900
Other Revenues	0	7,684	0	0	0	0
Total Revenues	1,393,152	1,337,106	1,445,800	1,588,000	1,588,000	142,200
Expenditures						
Salaries & Employee Benefits	840,754	881,570	954,132	1,043,932	1,043,932	89,800
Services and Supplies	152,351	217,927	207,111	410,807	410,807	203,696
Other Charges	112,606	201,167	54,156	49,867	49,867	(4,289)
Total Expenditures	1,105,711	1,300,664	1,215,399	1,504,606	1,504,606	289,207
Other Financing Sources (Uses)						
Other Financing Sources	0	398	31,000	199,970	199,970	168,970
General Fund Contribution	0	0	(175,621)	(200,000)	(200,000)	(24,379)
Other Financing Uses	(89,186)	0	(85,780)	(83,364)	(83,364)	2,416
Total Other Financing Sources (Uses)	(89,186)	398	(230,401)	(83,394)	(83,394)	147,007
Net Revenues (Expenditures)	198,255	36,840	0	0	0	0
Additional Funding Support						
1100 General Fund	(198,255)	(36,840)	0	0	0	0
Total Additional Funding Support	(198,255)	(36,840)	0	0	0	0
Staffing Positions						
Allocated Positions	10.00	10.00	10.00	10.00	10.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has increased by 20% or \$142,000 due to an increase in document transfers during the COVID-19 pandemic.
- The proposed revenue budget for the Licenses and Permits category has decreased by 27% or \$18,700 due to COVID-19 restrictions and limiting marriage licenses to appointments only, reducing the number of licenses issued.
- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$168,970 due to funding from the Records Conversion fund for costs associated with e-recording and funding from the Recorder’s Modernization Trust for building improvements and security upgrades.
- The proposed contribution to the General Fund has increased by 14% or \$24,379 due to increased revenues. The Clerk-Recorder contributes to the General Fund on an annual basis.
- The proposed expenditure budget for the Salaries

& Employee Benefits category has increased by 9% or \$89,800 primarily due to a Recordable Document Examiner I/II position being reallocated to a Senior Recordable Document Examiner in FY 2020-21, and negotiated salary and benefit increases.

- The proposed expenditure budget for the Services and Supplies category has increased by 98% or \$203,696 due to an increase in maintenance of structures for multiple building improvement projects that do not meet the capital asset threshold and the installation of security fobs for staff access to program space.

ADDITIONAL FUNDING REQUESTS

The Clerk-Recorder has submitted no additional funding requests.

PERSONNEL

There are no personnel changes



ELECTIONS (1100-140)

PROGRAM DISCUSSION

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

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

Information for the Public: The Office is the Humboldt County filing office for the Fair Political Practices Commission (FPPC) and thus administers financial reporting for the County of Humboldt by receiving, reviewing, processing and making available financial filing documents for campaigns, and elected and appointed officials. The Office maintains a webpage with elections information, both current and past, guides such as the candidate guide, and links to other voter sites. For each election, it creates and sends out voter information guides.

Adherence to Codes: In its capacity as FPPC filing office, the office reviews economic interest and campaign financial forms for completeness and accuracy.

Special and school districts, and municipalities are supported by the Office's shepherding resolutions of consolidation to the Board of Supervisors.

Conduct Elections: The office conducts federal, state, and local elections for elected offices, state propositions, and local measures. The office establishes deadlines for candidacy filing and local measures and administers the filing period for both, and provides election data to the Secretary of State and to the public on the web page.

Significant Legislation Impacts on Programs and Services:

1. Establish and maintain webpage with redacted FPPC campaign financial filings. (AB2151)
2. Changes to election date cycle. (SB970)
3. Changes in voter registration procedures. (SB207)
4. Changes to vote by mail services. (AB2639, SB1124, AB860, SB739)
5. Changes to in-person voting services. (SB423)
6. Changes to scope and process for local redistricting. (AB849, AB1276)

This program contains the following budget unit:

1100 140 Elections

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

	2018-19 Actual	2019-20 Actual	2020-21 Adjusted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	0	133,922	0	0	0	0
Charges for Current Services	87,397	60,136	125,000	125,000	125,000	0
Other Revenues	70	5,422	0	0	0	0
Total Revenues	87,467	199,480	125,000	125,000	125,000	0
Expenditures						
Salaries & Employee Benefits	470,752	516,770	570,473	580,052	580,052	9,579
Services and Supplies	795,374	1,099,859	953,172	1,018,271	1,018,271	65,099
Other Charges	60,415	64,099	43,596	55,526	55,526	11,930
Fixed Assets	227,930	679,218	86,608	0	0	(86,608)
Total Expenditures	1,554,471	2,359,946	1,653,849	1,653,849	1,653,849	0
Other Financing Sources (Uses)						
General Fund Contribution	0	0	1,528,849	1,528,849	1,528,849	0
Other Financing Sources	0	(22)	0	0	0	0
Total Other Financing Sources (Uses)	0	(22)	1,528,849	1,528,849	1,528,849	0
Net Revenues (Expenditures)	(1,467,004)	(2,160,488)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,467,004	2,160,488	0	0	0	0
Total Additional Funding Support	1,467,004	2,160,488	0	0	0	0
Staffing Positions						
Allocated Positions	5.00	6.00	6.00	6.00	6.00	0.00

SIGNIFICANT CHANGES

- The proposed expenditure budget for the Services & Supplies category has increased by 7% or \$65,099 due to purchases related to the COVID-19 pandemic for the special November election.
- The proposed expenditure budget for the Other Charges category has increased by 27% or \$11,930 due to increases in Information Services and Purchasing cost allocation charges.
- The proposed expenditure budget for the Fixed Assets category has decreased by 100% or

\$86,608 due to a one-time purchase of a mail sorter unit for sorting Vote-By-Mail (VBM) ballots in FY 2020-21.

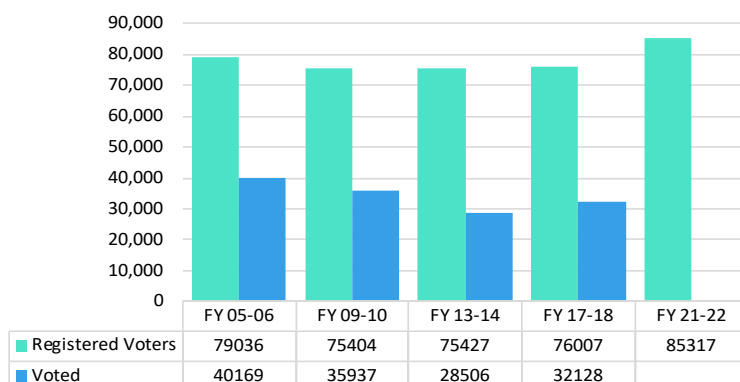
ADDITIONAL FUNDING REQUESTS

Elections has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

Registered Voters in Statewide Primary Elections



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

ACCOMPLISHMENTS



GOALS

- Invited civic engagement and awareness of available services by administering a Humboldt County Language Accessibility Advisory Committee (LAAC) to enhance voter outreach to under-served populations. In FY 20-21, eight outreach methods were provided to vulnerable communities, including ballot boxes, grocery stores, schools, social media platforms, and churches.
- Invited civic engagement and awareness of available services by administering an independent Humboldt County Voting Accessibility Advisory Committee (VAAC) comprised of government, nonprofit, and community members to review and evaluate Americans with Disabilities Act (ADA) accessibility evaluations completed by the Office of Elections.
- Fostered transparent, accessible, welcoming and user-friendly services by conducting thorough ADA accessibility evaluations across the county to provide voters with the most accessible polling places possible. In preparation for the 2020 Presidential Election Year, the Office of Elections conducted 46 evaluations from FY 19-20 to FY 20-21.
- Fostered transparent, accessible, welcoming and user-friendly services during the 2020 Presidential Election by providing 85,317 voters an opportunity to vote, of which 69,932 voters cast a ballot and 62,724 of those voters voted by mail. Voter services were expanded to include 10 secure ballot drop box locations across the county; safe in-person voting options; ballot tracking notification system; online remote vote by mail; televised manual tally count; and increased website information and forms.
- Fostered transparent, accessible, welcoming and user-friendly services at the polling places by offering same-day registration and conditional voting in the March 2020 election.
- Build inter-jurisdictional and regional cooperation by partnering with county departments to complete the county's 2021 redistricting project. Supervisorial districts are based on population. State and federal law requires that district boundaries be adjusted after each federal census to ensure each district has about the same number of people and that districts are reflective and representative of the electorate. California Elections Code, Sections 21000-23004 have significantly changed how state and local reapportionment and redistricting is conducted in California. The Office of Elections is one of six departments involved in the redistricting process; other departments include the Board of Supervisors, County Administrative Office, County Council, Planning & Building, and Public Works - Surveyor Office. The strategy process began in March 2021 and the project is scheduled for completion in January 2022.
- Invite civic engagement and awareness of available services by engaging community stakeholder participation in evaluating if Humboldt County should move to a Vote Center model for conducting elections. Community participation will be provided by three primary methods including public hearing meetings, community organization meetings, and online public comment form.
- Foster transparent, accessible, welcoming and user-friendly services by securing online campaign financial filing software for local candidates and campaigns. Electronic filing software will increase ease and efficiency for filers, increase public transparency and record access, and reduce county costs.
- Foster transparent, accessible, welcoming and user-friendly services by conducting the 2021 Districts Election. From FY 17-18 to FY 19-20, 34 school districts and 33 special districts have moved to even-year elections. Only one school district and seven special districts continue to conduct odd-year elections.
- Foster transparent, accessible, welcoming and user-friendly services by conducting the 2022 Statewide Primary Election by providing 85,317 voters an opportunity to vote.



RECORD CONVERSION (1310-267)

PROGRAM DISCUSSION

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

Both the conversion and 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

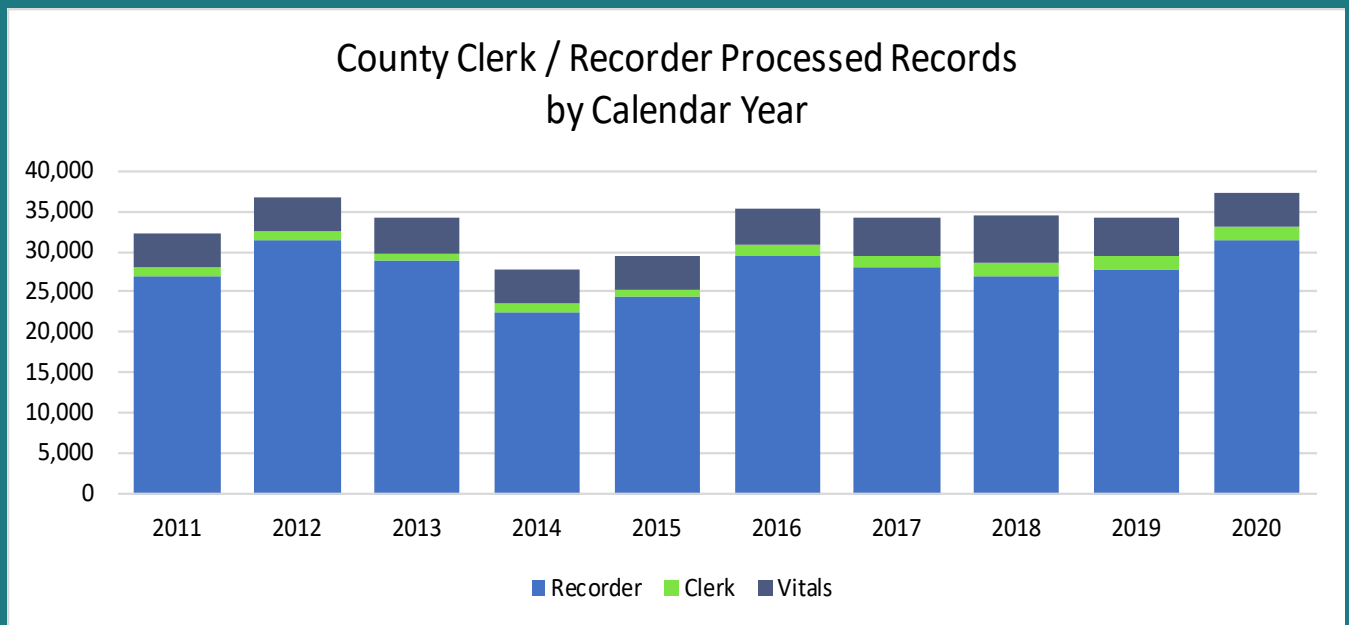
of the project was substantially completed October 2020.

The Recorder stopped collecting the redaction fee for this project at the end of December 2017. In January 2019, the Recorder began collecting a fee to establish an electronic recording process (or eRecording). eRecording allows certain submitters and governmental agencies to submit their recordable documents electronically as opposed to mailed in or walked in.

This program contains the following budget unit:

1310- 267 Record Conversion

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



Graph measures performance as related to the total number and types of documents processed within the Clerk Recorder's office. A paper document is considered processed after it is scanned and properly indexed; Therefore, converting it into a retrievable digital record using only trusted systems.

	2018-19 Actual	2019-20 Actual	2020-21 Adjusted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Use of Money & Property	7,943	0	8,400	8,400	8,400	0
Charges for Current Services	33,295	48,636	44,000	50,000	50,000	6,000
Other Revenues	0	148	0	0	0	0
Total Revenues	41,238	48,784	52,400	58,400	58,400	6,000
Expenditures						
Services and Supplies	80,593	9,745	20,000	20,000	20,000	0
Fixed Assets	0	77	405	0	0	(405)
Total Expenditures	80,593	9,822	20,405	20,000	20,000	(405)
Other Financing Sources (Uses)						
Other Financing Uses	0	0	(31,995)	(38,400)	(38,400)	(6,405)
Total Other Financing Sources (Uses)	0	0	(31,995)	(38,400)	(38,400)	(6,405)
Net Revenues (Expenditures)	(39,355)	38,962	0	0	0	0
Additional Funding Support						
1310 Recorder Record Conversion	39,355	(38,962)	0	0	0	0
Total Additional Funding Support	39,355	(38,962)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

There are no significant changes.

ADDITIONAL FUNDING REQUESTS

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 Redaction project.
- Fostered transparent, accessible, welcoming and user-friendly services by initiating an electronic recording program.
- Provide community-appropriate levels of service with the implementation of the eRecording project.
- Manage our resources to ensure sustainability of services by continuing to adhere to the appropriate archival storage solutions for historical and contemporary official record documents.



COUNTY ADMINISTRATIVE OFFICE DEPARTMENTAL SUMMARY

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
Amy S. Nilsen, County Administrative Officer <hr/> 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.	Expenditures + Other Financing Uses	\$ 26,520,242
	Revenues + Other Financing Sources	\$ 21,224,915
	General Fund Contribution	\$ 5,295,327
	Personnel	47.0
	% General Fund Contribution	20%

BUDGET UNITS	ORG CHART
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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

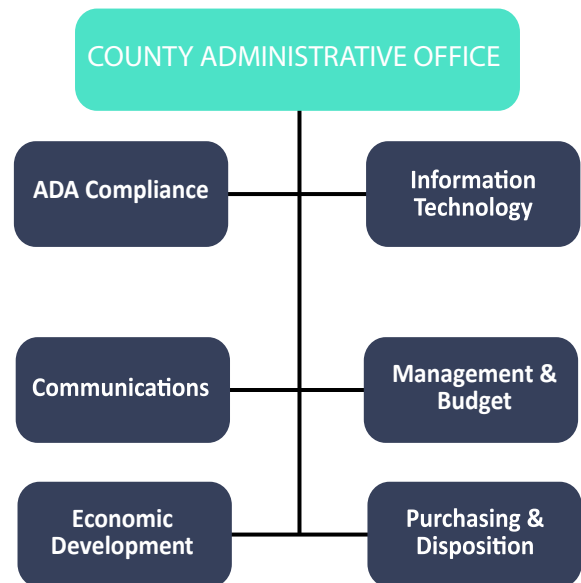
- 1100- 281 Forester & Warden

Information Technology

- 3550- 118 Information Technology Team

Purchasing & Disposition

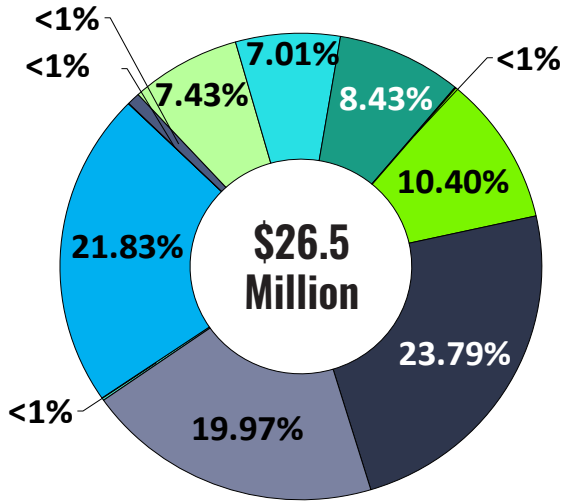
- 3555- 115 Purchasing Team



FY 2021-22 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE

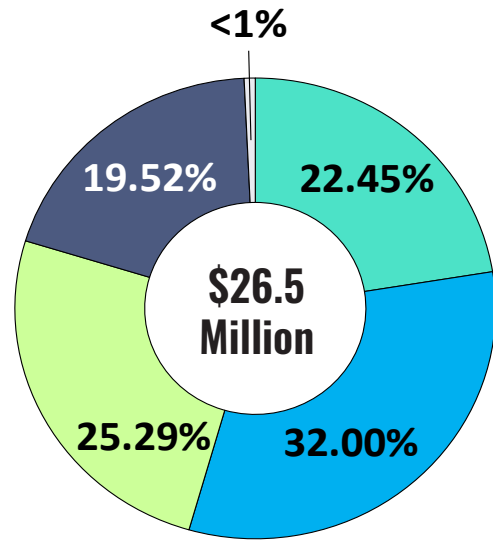
	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Operating Revenue & Contribution	3,703,329	305,980	5,182,919	5,789,333	5,789,333	606,414
Licenses and Permits	520	390	0	0	0	0
Fines, Forfeits and Penalties	25,786	(38,677)	5,000	8,000	8,000	3,000
Use of Money and Property	604,755	387,626	0	0	0	0
Other Governmental Agencies	3,265,783	5,572,877	138,580	229,789	229,789	91,209
Charges for Current Services	2,593,750	6,747,699	3,000,255	1,970,332	1,970,332	(1,029,923)
Other Revenues	774,489	261,621	260,227	1,858,958	1,858,958	1,598,731
Other Financing Sources	401,920	0	6,865,371	2,234,621	2,234,621	(4,630,750)
General Fund Contribution	7,372,569	0	17,321	396,321	17,321	0
Other Fund Revenue	99,714	0	0	0	0	0
Not Applicable	816,968	0	3,083,290	2,757,285	2,757,285	(326,005)
Total Revenues	19,709,583	13,287,516	18,602,963	15,294,639	14,915,639	(3,687,324)
Expenditures						
Salaries & Employee Benefits	3,803,514	4,572,707	5,360,873	6,058,167	5,953,703	592,830
Services and Supplies	3,637,890	3,999,125	15,721,635	8,853,486	8,487,340	(7,234,295)
Other Charges	3,708,907	2,476,994	4,056,793	6,718,849	6,705,995	2,649,202
Fixed Assets	1,686,976	4,899,949	2,546,819	5,717,438	5,175,826	2,629,007
Other Financing Uses	2,771,850	(229,675)	0	0	0	0
Total Expenditures	15,609,137	15,719,100	27,686,120	27,347,940	26,322,864	(1,363,256)
Other Financing Sources (Uses)						
Other Financing Sources	1,155,114	2,567,938	6,640,639	6,309,276	6,309,276	(331,363)
General Fund Contribution	2,817,219	0	2,453,317	5,941,403	5,295,327	2,842,010
Other Financing Uses	(3,261,847)	3,356,839	(10,799)	(197,378)	(197,378)	(186,579)
Total Other Financing Sources (Uses)	710,486	5,924,777	9,083,157	12,053,301	11,407,225	2,324,068
Net Revenues (Expenditures)	4,810,932	3,493,193	0	0	0	0
Additional Funding Support						
1100 General Fund	1,611,590	1,676,659	0	0	0	0
1120 Economic Development	(214,552)	(3,317,045)	0	0	0	0
1700 Fish & Game	1,922	1,375	0	0	0	0
3521 Communications	(2,362,744)	650,683	0	0	0	0
3550 Information Tech Enterprise	702,117	87,741	0	0	0	0
3552 ADA Compliance ISF	56,949	650,253	0	0	0	0
3555 Central Services ISF	9,426	149,886	0	0	0	0
3842 Headwaters Sale EDA Fund	0	(1,009)	0	0	0	0
3843 Headwaters Revolving Loan Fund	(23,165)	(1,281,076)	0	0	0	0
3844 Hdwtrs Loan Loss Reserve	0	(9,664)	0	0	0	0
3846 Hdwtrs Comm Investment Fund	(304,465)	847,667	0	0	0	0
3847 Hdwtrs Liquidity Fund	(232,715)	93,997	0	0	0	0
3848 Headwaters Grant Fund	(145,909)	237,630	0	0	0	0
3849 Headwaters Grant Fund Initiati	69,693	(679)	0	0	0	0
3852 Headwaters Investment Fund	137,799	(148,994)	0	0	0	0
4490 Radio Capitalization & Amortiz	50,941	(5,583)	0	0	0	0
4495 Telephone Capitalization	86,652	(1,715)	0	0	0	0
Total Additional Funding Support	(556,461)	(369,874)	0	0	0	0
Staffing Positions						
Allocated Positions	39.00	42.00	45.00	47.00	47.00	2.00

TOTAL REVENUES



- Taxes
- Operating Revenue & Contribution
- Fines, Forfeits and Penalties
- Other Governmental Agencies
- Charges for Current Services
- Other Revenues
- Other Financing Sources
- General Fund Contribution
- Not Applicable
- Other Financing Sources
- General Fund Contribution

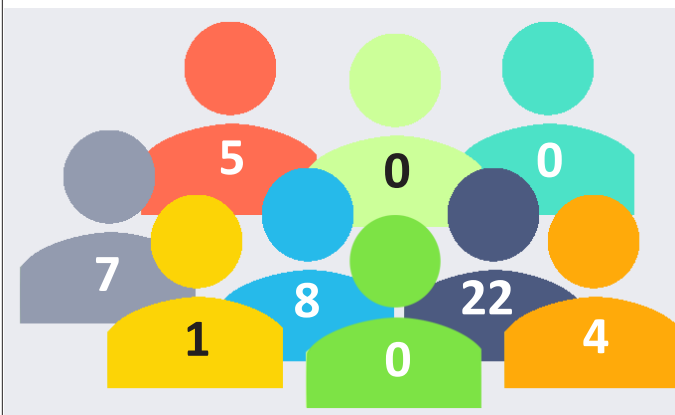
TOTAL EXPENDITURES



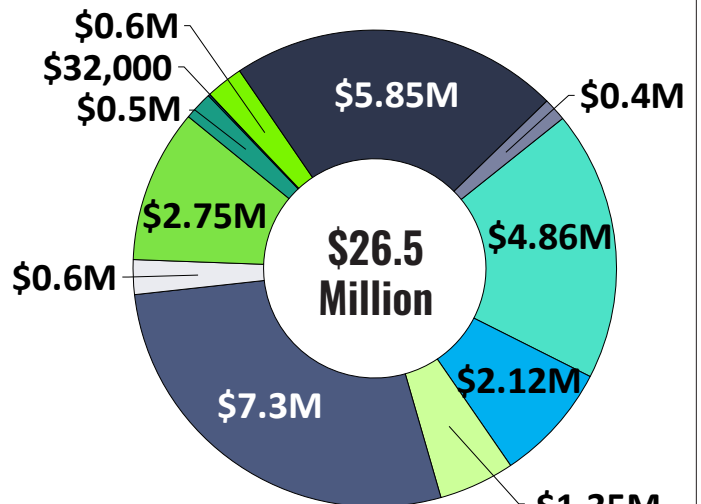
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges
- Fixed Assets
- Other Financing Uses

PERMANENT POSITIONS

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



EXPENDITURES



- ADA
- Comms
- HWF
- EcDev Promo
- Forester & Warden
- Purchasing
- MBT
- EcDev
- WDB
- Fish & Game
- IT



ADA COMPLIANCE (3552-152)

PROGRAM DISCUSSION

The ADA Compliance budget unit enforces the county's compliance with Title II of the American's with Disability Act (ADA) of 1990. 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, performs ADA barrier removal and coordinates with outside vendors on capital improvement projects for barrier removal. ADA Compliance is responsible for carrying out the Humboldt County ADA Compliance Plan and

monitors the Humboldt County ADA Compliance Plan for County Maintained Roads.

This program contains the following budget unit:

3552-152 ADA Compliance

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

Garberville Complex

FUTURE HOME OF HUMBOLDT COUNTY:

Sheriff's Substation Library



COMING SOON!



FY 2021-22 PROPOSED BUDGET TABLE

ADA COMPLIANCE 3552-152

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Use of Money and Property	25,365	0	0	0	0	0
Other Governmental Agencies	17,372	9,298	0	72,088	72,088	72,088
Charges for Current Services	2,144,467	2,337,351	2,334,406	1,261,316	1,261,316	(1,073,090)
Other Revenues	135	21,196	0	0	0	0
Other Financing Sources	0	0	6,250,657	2,234,621	2,234,621	(4,016,036)
General Fund Contribution	1,166,053	0	0	0	0	0
Total Revenues	3,353,392	2,367,845	8,585,063	3,568,025	3,568,025	(5,017,038)
Expenditures						
Salaries & Employee Benefits	441,816	570,660	570,061	559,735	559,735	(10,326)
Services and Supplies	1,094,780	498,226	8,917,307	630,370	630,370	(8,286,937)
Other Charges	40,495	10,549	17,242	61,373	61,373	44,131
Fixed Assets	(21,391)	1,993,671	0	3,412,758	3,412,758	3,412,758
Total Expenditures	1,555,700	3,073,106	9,504,610	4,664,236	4,664,236	(4,840,374)
Other Financing Sources (Uses)						
Other Financing Sources	0	61,940	919,547	668,589	668,589	(250,958)
General Fund Contribution	0	0	0	625,000	625,000	625,000
Other Financing Uses	(1,854,641)	(6,932)	0	(197,378)	(197,378)	(197,378)
Total Other Financing Sources (Uses)	(1,854,641)	55,008	919,547	1,096,211	1,096,211	176,664
Net Revenues (Expenditures)	(56,949)	(650,253)	0	0	0	0
Additional Funding Support						
3552 ADA Compliance ISF	56,949	650,253	0	0	0	0
Total Additional Funding Support	56,949	650,253	0	0	0	0
Staffing Positions						
Allocated Positions	5.00	5.00	5.00	5.00	5.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Governmental Agencies category has increased by 100% or \$72,088 due to anticipated reimbursements for COVID-19 response.
- The proposed revenue budget for the Charges for Current Services category has decreased by 46% or \$1,073,090 due to a reduction charges to other departments as a result of reductions in professional services costs for ADA compliance inspections and reporting.
- The proposed revenue budget for the Other Financing Sources category has decreased by 60% or \$4,016,036 due to a reduction in financing needs for ADA barrier removal projects.
- The proposed revenue budget for the Other Financing Sources category has decreased by 28% or \$250,958 due to a reduced use of fund balance.
- The proposed General Fund Contribution has increased by 100% or \$625,000 due to changes in local accounting practices. "General Fund Contributions" are no longer reflected as "Other Financing Sources".
- The proposed expenditure budget for the Services and Supplies category has decreased by 93% or \$8,286,937 due to changes in local accounting practices. Capital Projects are now reflected as "Fixed Assets".
- The proposed expenditure budget for the Fixed Assets category has increased by 100% or \$3,412,758 due to due to changes in local accounting practices. Capital Projects are now reflected as Fixed Assets, as opposed to "Services and Supplies". Funding of \$3,412,758 is recommended for capital assets; additional details on the proposed projects are available in the Capital Expenditure table.
- The proposed expenditure budget for the Other Charges category has increased by 100% or \$44,131 due to increases in cost allocation charges and tracking of a prior year's reimbursement of Information Services Charges. The proposed

SIGNIFICANT CHANGES

expenditure budget for the Other Financing Uses category has increased by 100% or \$197,378 due to a contribution to fund balance for projects to be completed in future fiscal years.

ADDITIONAL FUNDING REQUESTS

ADA Compliance has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

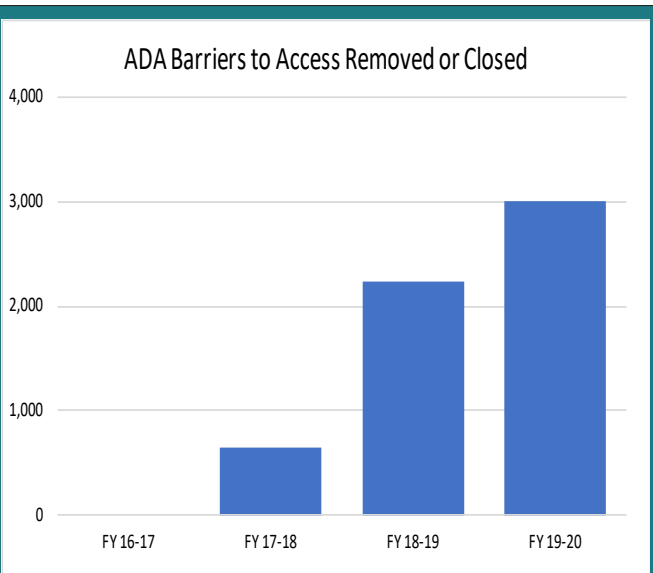
ACCOMPLISHMENTS



GOALS

- Enforced laws and regulations, fostered transparent, accessible, welcoming and user-friendly services by completing the remodel of the courthouse 5th Floor and relocating two programs to the newly renovated, ADA compliant office space.
- Enforced laws and regulations to protect residents and created opportunities for improved safety and health through the adoption of the Humboldt County ADA Compliance Plan for facilities.
- Provided for and maintained infrastructure through the adoption of a county Facilities Master Plan. The Facilities Master Plan will be carried out by the Department of Public Works.
- Enforced laws and regulations to protect residents and created opportunities for improved safety and health by completing ADA barrier removal at 13 facilities listed in the ADA Compliance Plan.

- Enforce laws and regulations, foster transparent, accessible, welcoming and user-friendly services by relocating three county programs to ADA compliant locations within the County of Humboldt.
- Enforce laws and regulations, fostered transparent, accessible, welcoming and user-friendly services by constructing the Garberville Complex housing the Garberville Branch Library and co-locating the Garberville Sheriff's Office.



The total number of ADA barriers to access in county owned or leased facilities removed or closed by fiscal year.



MANAGEMENT & BUDGET

(1100-103)

PROGRAM DISCUSSION

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

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

This program contains the following budget unit:

1100 -103 County Administrative Office

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



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	50,000	50,000	50,000	50,000	50,000	0
Other Governmental Agencies	0	90,260	0	0	0	0
Other Revenues	0	8,616	100	100	100	0
Total Revenues	50,000	148,876	50,100	50,100	50,100	0
Expenditures						
Salaries & Employee Benefits	782,517	818,811	988,009	1,284,971	1,284,971	296,962
Services and Supplies	353,355	374,074	371,444	799,239	799,239	427,795
Other Charges	29,125	29,692	30,664	38,910	38,910	8,246
Fixed Assets	4,416	0	0	0	0	0
Total Expenditures	1,169,413	1,222,577	1,390,117	2,123,120	2,123,120	733,003
Other Financing Sources (Uses)						
General Fund Contribution	0	0	1,340,017	2,073,020	2,073,020	733,003
Other Financing Uses	0	(519)	0	0	0	0
Total Other Financing Sources (Uses)	0	(519)	1,340,017	2,073,020	2,073,020	733,003
Net Revenues (Expenditures)	(1,119,413)	(1,074,220)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,119,413	1,074,220	0	0	0	0
Total Additional Funding Support	1,119,413	1,074,220	0	0	0	0
Staffing Positions						
Allocated Positions	5.00	7.00	6.00	7.00	7.00	1.00

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has increased by 54% or \$733,003 due the allocation of funds for 1.0 Assistant CAO/Chief Financial Officer, contracted financial services allocated in FY 2020-21 and professional services to effectuate redistricting.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 30% or \$296,962 due to the allocation of 1.0 FTE Assistant CAO/Chief Financial Officer and negotiated salary and benefit increases.
- The proposed expenditure budget for the Services & Supplies category has increased by 100% or \$427,795 primarily due to the allocation of one-time funding in FY 2020-21 for a financial services contract with Macias, Gini & O’Connell, LLP and the allocation of funds for redistricting services.

ADDITIONAL FUNDING REQUESTS

CAO-MBT submitted one additional funding request in the amount of \$100,000 for professional services to assist with redistricting following the 2020 Census to prepare for the 2022 Election.

This additional funding request is recommended at this time.

PERSONNEL

There are no personnel changes, however during FY 2020-21, 1.0 FTE Assistant CAO/Chief Financial Officer position was allocated, causing an increase of 1.0 FTE to be reflected over the prior year adopted allocation.

ACCOMPLISHMENTS



GOALS

- Managed resources to ensure sustainability of services by proposing revised policies for Expense and Reimbursements, CAL-Card and Pension Funding, all of which were adopted by the Board.
- Fostered transparent, accessible, welcoming and user-friendly services by creating a Humboldt County Audit Committee and charter.
- Invested in county employees by participating in a county-wide work place culture improvement effort involving department heads and employees from nearly every department.
- Fostered transparent, accessible, welcoming and user-friendly services by amending the Rules of the Board of Supervisors.
- Provided community-appropriate levels of service, created opportunities for improved safety and health and invested in county employees through the response to COVID-19. MBT provided leadership guidance on many different policy matters, including telework, sick leave, shelter-in-place orders, masking, return to work protocols, providing employee resources and points of contact. In addition, the MBT team developed comprehensive employee communications to ensure that county staff were informed and prepared to respond to the pandemic.
- Provided community-appropriate levels of service, and created opportunities for improved safety and health through the distribution and management of more than \$13 million in CARES Act funds which have provided direct support to county agencies and local businesses.
- Provided for and maintained infrastructure through the approval of the 2020 Finance Plan which will provide \$40 million in funding to begin implementing the Facility Master Plan.
- Sought outside funding sources to benefit Humboldt County needs by pursuing Congressionally Directed Funding via all of our federal representatives and having three of the county's requests included in 10 of Rep. Jared Huffman's requests for funding. Humboldt County was the only agency to have more than one request included in Rep. Huffman's requests to the House Appropriations Committee.
- Manage resources to ensure sustainability of services through fiscal responsibility and long-term planning efforts to address capital improvement costs, short-term and long-term cash management and to create policies and procedures that minimize the county's debt service and issuance 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 and seek outside funding sources to benefit Humboldt County needs through increased legislative activities that provide funding for services such as those that address negative effects of COVID-19.
- Build inter-jurisdictional and regional cooperation by working with neighboring jurisdictions to identify potential sites for additional county facilities, an administrative complex, and one-stop permitting as identified in the Facilities Master Plan.
- Manage our resources to ensure sustainability of services by monitoring local sales tax revenues, recommending policy changes where necessary, and providing responsible revenue projections.
- Foster transparent, accessible, welcoming and user-friendly services by amending providing leadership on Measure S, the Cannabis Excise Tax, to provide clarity and transparency around taxable area and responsibility.
- Engage in discussion of our regional economic future, advance local interests in natural resource discussions and engage new partners by working with local, regional, state and federal partners to advocate for favorable legislation and regulations related to offshore wind and cannabis in Humboldt.
- Provide community-appropriate levels of service by preparing and implementing redistricting requirements in response to the 2020 Census that provided updated demographics for the citizens of Humboldt County.
- Manage our resources to ensure sustainability of services by implementing and managing funds received under the American Rescue Plan Act (ARPA).



COMMUNICATIONS (3521-151)

PROGRAM DISCUSSION

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

This program contains the following budget unit:

3521-151 Communications

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



ACCOMPLISHMENTS



GOALS

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

- Provide for and maintain infrastructure by continuing the multi-phase multi-year Radio Infrastructure Project.
- Build inter-jurisdictional and regional cooperation through collaborative quarterly meetings with outside agencies.
- Provide for and maintain infrastructure with the ongoing upgrades of multiple phone sites.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	0	279,480	0	0	0	0
Other Governmental Agencies	750,000	0	0	0	0	0
Charges for Current Services	151,427	0	316,601	322,353	322,353	5,752
Other Revenues	29,501	37,531	30,440	0	0	(30,440)
General Fund Contribution	0	0	17,321	17,321	17,321	0
Total Revenues	930,928	317,011	364,362	339,674	339,674	(24,688)
Expenditures						
Salaries & Employee Benefits	75,814	98,748	74,443	78,299	78,299	3,856
Services and Supplies	74,708	72,884	110,767	104,081	104,081	(6,686)
Other Charges	104,983	113,733	55,221	57,972	57,972	2,751
Fixed Assets	1,166,818	2,832,635	2,423,931	1,648,747	1,107,135	(1,316,796)
Total Expenditures	1,422,323	3,118,000	2,664,362	1,889,099	1,347,487	(1,316,875)
Other Financing Sources (Uses)						
Other Financing Sources	36,920	31,045	2,300,000	1,007,813	1,007,813	(1,292,187)
General Fund Contribution	2,817,219	0	0	541,612	0	0
Other Financing Uses	10,640	2,119,261	0	0	0	0
Total Other Financing Sources (Uses)	2,854,139	2,150,306	2,300,000	1,549,425	1,007,813	(1,292,187)
Net Revenues (Expenditures)	2,362,744	(650,683)	0	0	0	0
Additional Funding Support						
3521 Communications	(2,362,744)	650,683	0	0	0	0
Total Additional Funding Support	(2,362,744)	650,683	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 Revenues category has decreased by 100% or \$30,440. These revenues have historically been transferred directly to the Communications trust for future infrastructure upgrade needs. In FY 2020-21, in order to improve transparency, these revenues will be budgeted in Communications with an offsetting transfer out to the trust.
- The proposed revenue budget for the Other Financing Sources category has decreased by 56% or \$1,292,187 due to progress made on the Radio Infrastructure Project. Less funding is anticipated as a transfer in from the Communications trust where prior year General Fund contributions are held to fund this project.
- The proposed expenditure budget for the Fixed Assets category has decreased by 54% or \$1,316,796 due to progress made on the Radio Infrastructure Project. \$1,000,000 is being carried forward for the work in FY 2021-22. This project is anticipated to span several years. Funding of \$1,107,135 is recommended for fixed assets; additional details on

the proposed equipment and project is available in the Capital Expenditures table.

ADDITIONAL FUNDING REQUESTS

Communications has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



ECONOMIC DEVELOPMENT

PROGRAM DISCUSSION BY BUDGET UNIT

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

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 (EDA's) who work with their state and federal government counterparts to collaborate on these initiatives through a variety of programs. The Economic Development division of the County Administrative Office is the primary agency which serves as Humboldt County's EDA.

1120- 275 Economic Development

The Economic Development team serves to support the county's diverse economic development needs through coordination with partner jurisdictions located throughout Humboldt County, and through collaboration with the county's state and federal level economic development counterparts.

Economic Development team also serves as the primary administrator for county level economic and workforce development centric policies, programs and strategies which have been created to drive economic prosperity for residents, businesses, and communities in Humboldt County.

Additionally, the Economic Development team provides staff support to three Boards and Committees that provide services specific to the County of Humboldt's CEDs, and the Board of Supervisor's Strategic Framework,

and oversee a set of specific grants, programs and projects. Those include the Headwaters Fund Board (HFB), the Workforce Development Board (WDB), and the Cannabis Micro-grant and Loan Advisory Committee.

1120- 286 Headwaters Fund Board

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

1120- 287 Workforce Development Board

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

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 inter-jurisdictional and regional cooperation, engaging in discussions of our regional economic future, and engaging new partners.

ACCOMPLISHMENTS



GOALS

- Provided community-appropriate levels of service through the creation of the Humboldt County Project Trellis program. This innovative initiative provides critical support to Humboldt's cannabis community who cannot receive support through federally funded programs. In November 2020 the Economic Development Division received a CSAC award for the innovative program.
 - Supported business, workforce development and creation of private-sector jobs through the response to the COVID-19 pandemic and the creation of a Small Business Restart & Recovery Grant (SBRR) program. This program provided direct aid to local for-profit businesses, nonprofit organizations, and special districts that have suffered financial hardship as a result of COVID-19. Nearly 700 grant applications were processed from local businesses and over \$3.5M in CARES Act relief funding was given back to the business community.
 - Provided community-appropriate levels of service through Project Trellis which awarded over \$179,000 in the first round of micro-grants and is in the process of finalizing just over \$516,000 in micro-grants to support cannabis businesses in Humboldt County. Project Trellis has been awarded their third State Equity grant of \$1,055,870. Additionally, Project Trellis is in the process of awarding \$1.2 million in services and grants from the first award of equity funds to equity eligible members of the cannabis community.
- Manage resources to ensure sustainability of services by reviewing and updating the county CEDS to include recovery based and current strategies related to COVID-19 economic disruption. Obtain support from the US-EDA and other outside funding sources, if available, to fund this effort.
 - Provide community-appropriate levels of service through support provided to special projects, including efforts of concern to employees and employers such as broadband, childcare and public communication to the business community, and projects related to positioning Humboldt County for future prosperity.
 - Provide community-appropriate levels of service through the continued response to disruptions to the local economy caused by the COVID-19 disaster. Assist local businesses in identifying resources to recover from the adverse impacts of the pandemic. Identify workforce opportunities, financial sources, and professional services to assist in the post COVID-19 recovery of the economy.
 - Provide community-appropriate levels of service in marketing the cannabis industry and encourage new local enterprises. Continue to assist cannabis-related businesses transition to the legal cannabis industry. Continue to refine the Trellis program and add services that contribute to the success of the equity eligible cannabis community and further the goal of removing barriers to the commercial cannabis marketplace.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Licenses and Permits	520	195	0	0	0	0
Other Governmental Agencies	41,240	3,798,264	0	0	0	0
Charges for Current Services	3,500	1,260	4,500	0	0	(4,500)
Other Revenues	0	22,453	17,047	1,209,870	1,209,870	1,192,823
General Fund Contribution	506,216	0	0	0	0	0
Total Revenues	551,476	3,822,172	21,547	1,209,870	1,209,870	1,188,323
Expenditures						
Salaries & Employee Benefits	162,224	410,888	489,807	678,761	574,297	84,490
Services and Supplies	165,823	268,498	1,590,091	1,117,912	1,117,912	(472,179)
Other Charges	28,536	31,701	1,614,236	5,142,005	5,142,005	3,527,769
Fixed Assets	0	0	0	500,000	500,000	500,000
Total Expenditures	356,583	711,087	3,694,134	7,438,678	7,334,214	3,640,080
Other Financing Sources (Uses)						
Other Financing Sources	0	846	3,369,580	4,277,060	4,277,060	907,480
General Fund Contribution	0	0	305,111	1,951,748	1,847,284	1,542,173
Other Financing Uses	(421)	470,819	(2,104)	0	0	2,104
Total Other Financing Sources (Uses)	(421)	471,665	3,672,587	6,228,808	6,124,344	2,451,757
Net Revenues (Expenditures)	194,472	3,582,750	0	0	0	0
Additional Funding Support						
1120 Economic Development	(194,472)	(3,582,750)	0	0	0	0
Total Additional Funding Support	(194,472)	(3,582,750)	0	0	0	0
Staffing Positions						
Allocated Positions	5.00	6.00	7.00	8.00	8.00	1.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Other Revenues category has increased by 70% or \$1,192,823 due to the receipt of state equity funding.
- The proposed revenue budget for the Other Financing Sources category has increased by 27% or \$907,480 due to the anticipated use of fund balance to spend down Measure S dollars allocated in prior years for Project Trellis.
- The proposed General Fund Contribution has increased by 100% or \$1,542,173 due to changes in local accounting practices. Measure S dollars allocated for Project Trellis are now reflected as a “General Fund Contribution” as opposed to “Other Financing Sources”. In addition, one-time funding has been allocated for the relocation of Economic Development Services.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 17% or \$84,490 due to the proposed allocation of an additional Administrative Analyst I/II.
- The proposed expenditure budget for the Services and Supplies category has decreased by 30% or \$427,179 due to a reduced need for professional services associated with Project Trellis.
- The proposed expenditure budget for the Other Charges category has increased by 100% or \$3,527,769 due to an increase in state equity dollars to support Project Trellis and the allocation of dollars received in prior fiscal years.
- The proposed expenditure budget for the Fixed Asset category has increased by 100% or \$500,000 due to the allocation of one-time funding for the relocation of Economic Development to the Humboldt Plaza and remodeling expenses to allow for accessible, front facing services. Funding of \$500,000 is recommended for capital assets; additional details on the proposed project is available in the Capital Expenditure table.

ADDITIONAL FUNDING REQUESTS

Economic Development submitted the following two additional funding requests:

1. \$104,464 for a one-time contribution to fund COVID-19 support staff. This item may be eligible for American Rescue Plan Act (ARPA) funding. The Board of Supervisors will hear a separate agenda item on June 8, 2021 where further determination will be made.
2. \$500,000 for the relocation to the Humboldt Plaza and the remodel of space to offer a accessible, front facing space for Economic Development.

Request 1 is not recommended at this time. While this request has merit it did not meet a priority level that allowed for it to be funded based on available financial resources. Request 2 is recommended at this time.

PERSONNEL

An increase of 1.0 FTE is proposed. The increase is to provide for an additional Administrative Analyst to support the Project Trellis programs, including the LEP (Local Equity Program).

Allocate

1.0 Administrative Analyst I/II



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Revenues	0	34	0	623,312	623,312	623,312
Other Financing Sources	419,003	0	614,714	0	0	(614,714)
Total Revenues	419,003	34	614,714	623,312	623,312	8,598
Expenditures						
Salaries & Employee Benefits	95,986	93,786	106,060	126,637	126,637	20,577
Services and Supplies	7,099	11,963	25,307	11,837	16,717	(8,590)
Other Charges	340,544	247,295	480,253	484,838	479,958	(295)
Total Expenditures	443,629	353,044	611,620	623,312	623,312	11,692
Other Financing Sources (Uses)						
Other Financing Sources	24,651	337,476	0	0	0	0
Other Financing Uses	0	0	(3,094)	0	0	3,094
Total Other Financing Sources (Uses)	24,651	337,476	(3,094)	0	0	3,094
Net Revenues (Expenditures)	25	(15,534)	0	0	0	0
Additional Funding Support						
1120 Economic Development	(25)	15,534	0	0	0	0
Total Additional Funding Support	(25)	15,534	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 100% or \$623,312 due to changes in local accounting practices. Transfers in from grant trust funds are now reflected as “Other Revenues” as opposed to “Other Financing Sources”.
- The proposed revenue budget for the Other Financing Sources category has decreased by 100% or \$614,714 due to changes in local accounting practices. Transfers in from grant trust funds are now reflected as “Other Revenues”.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 19% or \$20,577 due to an increase in the cost sharing of staff.

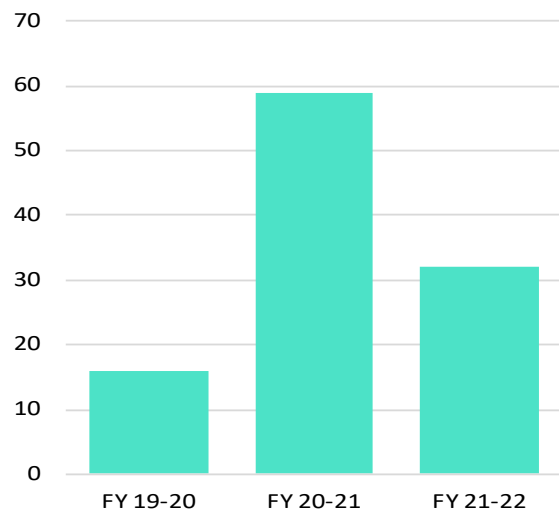
PERSONNEL

There are no changes to personnel.

ADDITIONAL FUNDING REQUESTS

Headwaters has submitted no additional funding requests.

Grants & Loans



It is the goal of the Headwaters Fund Board and staff to expand grant making to two rounds per year based upon available funds. This will allow the fund to continue to support the creation of public/private partnerships to continue to create private sector family-wage jobs.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Licenses & Permits	0	195	0	0	0	0
Other Governmental Agencies	2,335,933	1,611,409	0	0	0	0
Other Revenues	0	1,384	3,083,290	2,757,285	2,757,285	(326,005)
Total Revenues	2,335,933	1,612,988	3,083,290	2,757,285	2,757,285	(326,005)
Expenditures						
Salaries & Employee Benefits	215,322	214,620	374,190	302,512	302,512	(71,678)
Services and Supplies	23,424	191,480	1,747,305	2,446,799	2,454,773	707,468
Other Charges	2,072,987	1,386,965	956,694	7,974	0	(956,694)
Total Expenditures	2,311,733	1,793,065	3,078,189	2,757,285	2,757,285	(320,904)
Other Financing Sources (Uses)						
Other Financing Uses	(4,145)	(70,094)	(5,101)	0	0	5,101
Total Other Financing Sources (Uses)	(4,145)	(70,094)	(5,101)	0	0	5,101
Net Revenues (Expenditures)	20,055	(250,171)	0	0	0	0
Additional Funding Support						
1120 Economic Development	(20,055)	250,171	0	0	0	0
Total Additional Funding Support	(20,055)	250,171	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

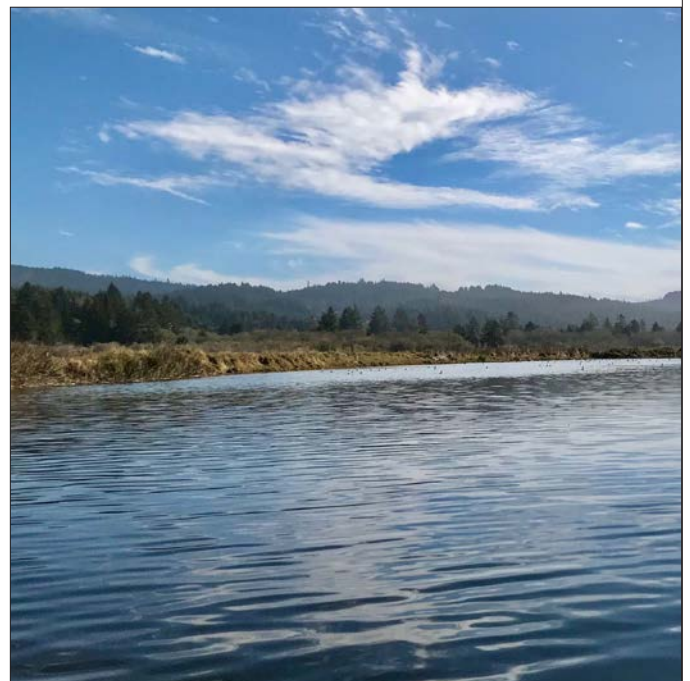
- The proposed revenue budget for the Other Revenue category has decreased by 11% or \$326,005 due primarily to a decrease in competitive grant funding.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased by 19% or \$71,678 due to a reduction in the cost sharing for staff as a result of a reduction in competitive grant dollars.
- The proposed expenditure budget for the Services and Supplies category has increased by 100% or \$707,468 due to changes in local accounting practices. Grant expenditures are now reflected as "Services and Supplies" as opposed to "Other Charges".
- The proposed expenditure budget for the Other Charges category has decreased by 100% or \$956,694 due to changes in local accounting practices. Grant expenditures are now reflected as "Services and Supplies". Expenditures have also decreased due to a reduction in competitive grant dollars.

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. 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 2021-22 PROPOSED BUDGET TABLE

EC. DEV. PROMOTION | 100-181

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Revenues	0	51	0	0	0	0
Total Revenues	0	51	0	0	0	0
Expenditures						
Services and Supplies	1,500	488,812	526,218	510,002	510,002	(16,216)
Other Charges	470,045	46	0	0	0	0
Total Expenditures	471,545	488,858	526,218	510,002	510,002	(16,216)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	526,218	510,002	510,002	(16,216)
Total Other Financing Sources (Uses)	0	0	526,218	510,002	510,002	(16,216)
Net Revenues (Expenditures)	(471,545)	(488,807)	0	0	0	0
Additional Funding Support						
1100 General Fund	471,545	488,807	0	0	0	0
Total Additional Funding Support	471,545	488,807	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

There are no significant changes.

ADDITIONAL FUNDING REQUESTS

Economic Development Promotion has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



FISH & GAME ADVISORY COMMISSION (1700-290)

PROGRAM DISCUSSION

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

This program contains the following budget unit:

1700 290 Fish & Game Advisory Commission

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

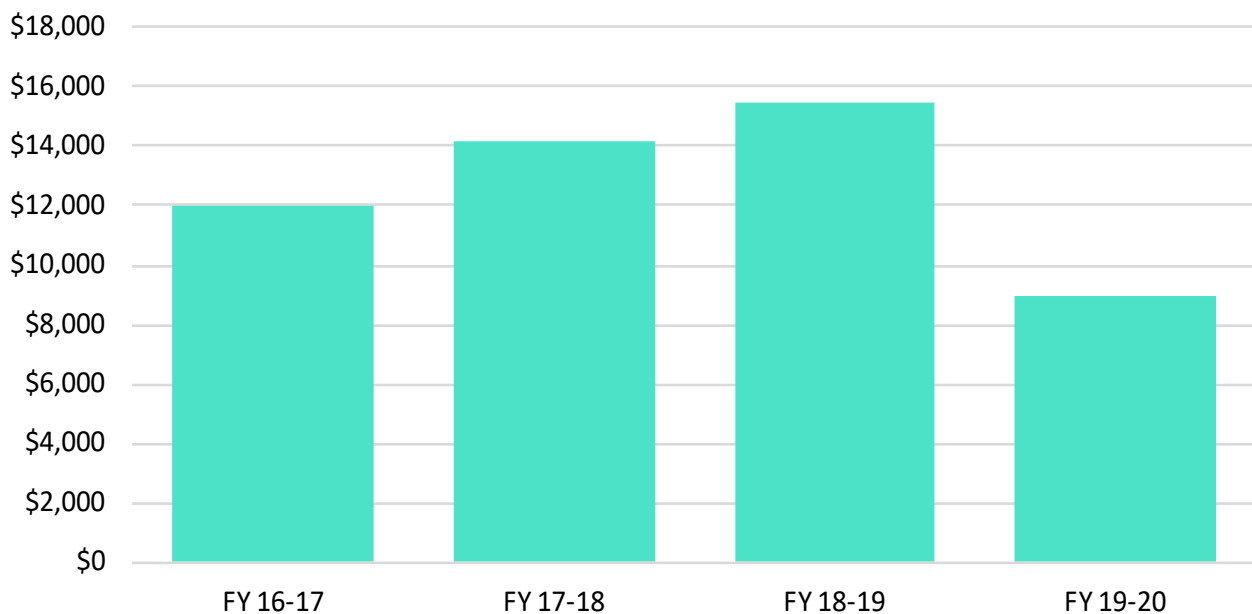
ACCOMPLISHMENTS

- Invited civic engagement and awareness of services by holding meetings every month regarding Fish & Game Advisory Committee issues.
- Managed resources to ensure sustainability of services by reserving grant dollars in FY 20-21 so the committee can recommend greater allocations in FY 2021-22.

GOALS

- Provide community-appropriate levels of service by using fund balance to provide meaningful grant opportunities.

Total Grant Award Amounts



The Fish & Game Advisory Committee awards funds for the protection, conservation and preservation of fish and wildlife.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	7,956	8,837	5,000	8,000	8,000	3,000
Use of Money and Property	524	0	0	0	0	0
Other Revenues	0	19	0	0	0	0
Total Revenues	8,480	8,856	5,000	8,000	8,000	3,000
Expenditures						
Services and Supplies	10,402	10,200	4,500	32,000	32,000	27,500
Other Charges	0	31	0	0	0	0
Total Expenditures	10,402	10,231	4,500	32,000	32,000	27,500
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	24,000	24,000	24,000
Other Financing Uses	0	0	(500)	0	0	500
Total Other Financing Sources (Uses)	0	0	(500)	24,000	24,000	24,500
Net Revenues (Expenditures)	(1,922)	(1,375)	0	0	0	0
Additional Funding Support						
1700 Fish & Game	1,922	1,375	0	0	0	0
Total Additional Funding Support	1,922	1,375	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

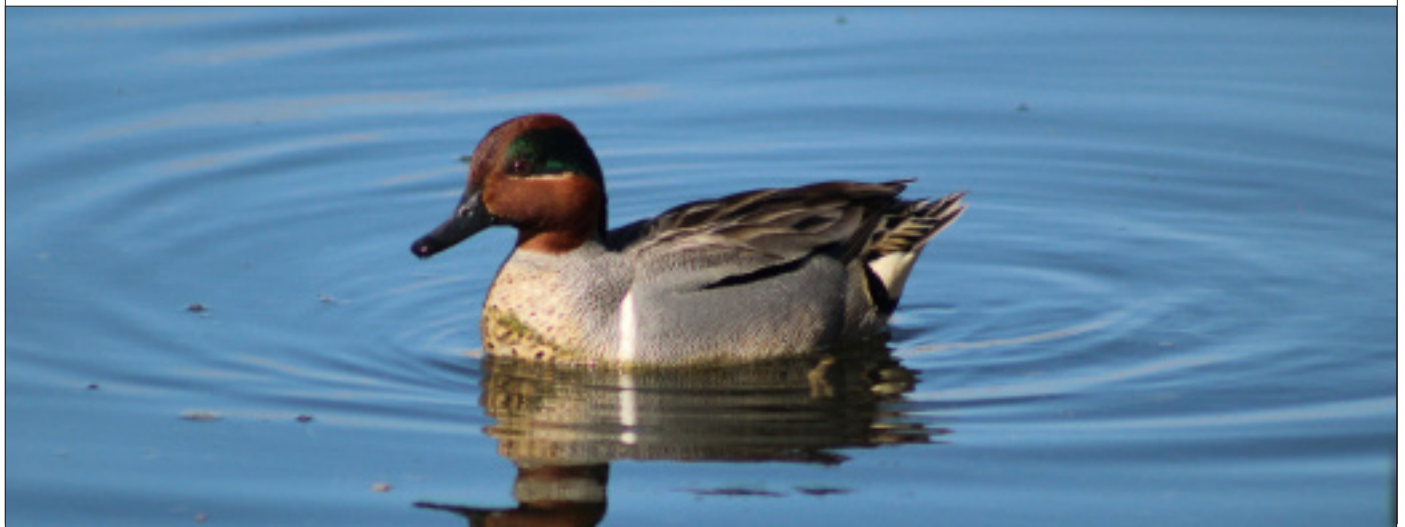
- The proposed revenue budget for the Other Financing Uses category has increased by 100% or \$24,000 due to increased use of fund balance. The Fish & Game Commission did not award grants in FY 2020-21 and instead allowed funds to accumulate in order to make larger awards in FY 2021-22.
- The proposed expenditure budget for the Services and Supplies category has increased by 100% or \$27,500 due to an expected increase in grant awards after awarding no grants in FY 20-21.

PERSONNEL

There are no personnel changes.

ADDITIONAL FUNDING REQUESTS

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





FORESTER & WARDEN (1100-281)

PROGRAM DISCUSSION

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

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

and the fire service costs. Assessments do increase by a CPI factor each year, however that has not kept pace with increases in the service costs.

This budget unit also provides a 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. In addition, Arcata Fire Department came under the county contract in FY 2020-21, providing a cost share reimbursement of \$157,701 in FY 2021-22.

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



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	0	0	138,580	157,701	157,701	19,121
Other Revenues	0	0	175,000	0	0	(175,000)
Total Revenues	0	0	313,580	157,701	157,701	(155,879)
Expenditures						
Other Charges	203,263	329,995	647,063	668,879	668,879	21,816
Total Expenditures	203,263	329,995	647,063	668,879	668,879	21,816
Other Financing Sources (Uses)						
Other Financing Sources	182,631	216,363	51,512	271,157	271,157	219,645
General Fund Contribution	0	0	281,971	240,021	240,021	(41,950)
Total Other Financing Sources (Uses)	182,631	216,363	333,483	511,178	511,178	177,695
Net Revenues (Expenditures)	(20,632)	(113,632)	0	0	0	0
Additional Funding Support						
1100 General Fund	20,632	113,632	0	0	0	0
Total Additional Funding Support	20,632	113,632	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 14% or \$19,121 due to increasing Cooperative Dispatch costs. This revenue represents the Arcata Fire Department share of that contract.
- The proposed revenue budget for the Other Revenues category has decreased by 100% or \$175,000 due to changes in local accounting practices. CSA#4 assessment fees are now reflected as "Other Financing Sources."
- The proposed revenue budget for General Fund Contribution has decreased by 15% or \$41,950 due to an increase in funding to be received from Measure Z which is equal to 25% of Cooperative Dispatch costs.
- The proposed revenue budget for the Other Financing Sources category has increased by 100% or \$219,645 due changes in local accounting practices. CSA#4 assessment fees are now reflected as "Other Financing Sources," as opposed to "Other Revenue." In addition, as the Cooperative Dispatch costs increase, so does the Measure Z contribution equal to 25% of dispatch costs.

ADDITIONAL FUNDING REQUESTS

Forester and Warden submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



INFORMATION TECHNOLOGY

(3550-118)

PROGRAM DISCUSSION

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

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

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

This program contains the following budget unit:

3550- 118 Information Technology

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



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	3,703,329	26,500	5,182,919	5,789,333	5,789,333	606,414
Charges for Current Services	6,779	4,236,322	0	0	0	0
Other Revenues	2,412	20,217	0	0	0	0
General Fund Contribution	129,975	0	0	379,000	0	0
Total Revenues	3,842,495	4,283,039	5,182,919	6,168,333	5,789,333	606,414
Expenditures						
Salaries & Employee Benefits	1,758,849	2,072,492	2,435,245	2,687,821	2,687,821	252,576
Services and Supplies	1,860,836	2,066,663	2,406,530	3,165,175	2,786,175	379,645
Other Charges	387,794	295,673	218,256	219,076	219,076	820
Fixed Assets	537,133	73,643	122,888	155,933	155,933	33,045
Total Expenditures	4,544,612	4,508,471	5,182,919	6,228,005	5,849,005	666,086
Other Financing Sources (Uses)						
Other Financing Sources	0	96,025	0	59,672	59,672	59,672
Other Financing Uses	(63,260)	6,646	0	0	0	0
Total Other Financing Sources (Uses)	(63,260)	102,671	0	59,672	59,672	59,672
Net Revenues (Expenditures)	(702,117)	(122,761)	0	0	0	0
Additional Funding Support						
3550 Information Technology Enterprise	702,117	122,761	0	0	0	0
Total Additional Funding Support	702,117	122,761	0	0	0	0
Staffing Positions						
Allocated Positions	19.00	19.00	22.00	22.00	22.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Operating Revenue & Contribution category has increased by 12% or \$606,414 due to additional department charges for increases in software applications.
- The proposed revenue fund for the Other Financing Sources category has increased by 100% or \$59,672 due to a fund balance transfer for expense increases unknown at time of ISF charges preparation.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 10% or \$252,576 due to increases in negotiated salaries and benefits, and workers compensation costs. In addition, one position was held vacant and unfunded in the prior fiscal year that will now be filled.
- The proposed expenditure budget for the Services and Supplies category has increased by 16% or \$379,645 due to additional cyber security programs, enterprise software, and other computer software related expenses to facilitate remote worker access. Implementation of payroll processing services were also added to

this budget in FY 2021-22. Since this budget was developed, it has been determined that the payroll project will likely not proceed forward.

- The proposed expenditure budget for the Fixed Assets category has increased by 26% or \$33,045. Funding of \$155,933 is recommended for capital assets; additional details on the proposed equipment and projects are available in the Capital Expenditure table.

ADDITIONAL FUNDING REQUESTS

Information Technology has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

ACCOMPLISHMENTS



GOALS

- Managed resources to ensure sustainability of services and provided for and maintained infrastructure by implementing enhanced services during emergency COVID-19 crisis. Services included VPN server upgrades, deployment and support of 300+ additional devices, and implementation of Zoom enterprise and deployment, relocation, and daily onsite support of the COVID-19 EOC/JIC locations and website.
- Managed resources to ensure sustainability of services with the implementation of an IT security framework, by requiring mandated county wide security training, and risks mitigation. Through identification, patching and configuration control, resolved 95,092 system vulnerabilities.
- Provided for and maintained infrastructure with an upgrade to the county-wide Finance Enterprise system (One Solution) to the latest version with additional capabilities to meet business needs.
- Provided for and maintained infrastructure by conducting Elections systems hardening and county-wide standardized Endpoint Security and Intrusion Monitoring to improve cyber intrusion defenses.
- Provided for and maintained infrastructure with multiple facility related relocations and system upgrades.
- Provided for and maintained infrastructure with enhancements to the County IT core firewall for increased security and efficient network traffic flow.
- Provided for and maintained infrastructure by upgrading county-wide anti-virus with state of the art end point security for business continuity of government.
- Provided for and maintained infrastructure with the replacement of Courthouse network core switches.

- 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.
- Provide for and maintain infrastructure by installing new security badge & access systems at the Correctional Facility.
- Provide for and maintain infrastructure by continual development of an advanced IT Security environment, including security software standardization, security policy development, and risk mitigation.
- Manage resources to ensure sustainability of services by implementing established county-wide software standards for business continuity of government.



PURCHASING & DISPOSITION

(3555-115)

PROGRAM DISCUSSION

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

- Provided community-appropriate levels of service by expanding the Cal-Card Program to include emergency specific cards for first responders and administration.
 - Invested in county employees by increasing one-on-one trainings as well as hosting virtual trainings to enable normal purchasing functions throughout the challenges related to the pandemic.
 - Created opportunities for improved safety and health by administering the purchase and distribution of COVID-19 supplies and managing resources so that county departments and the EOC could continue to work safely.
- Manage resources to protect sustainability of services by updating the Purchasing Policy in FY 2021-22, ensuring the most current and relevant practices to county operations are implemented.
 - Invest in county employees by implementing an electronic contract management solution.

FY 2021-22 PROPOSED BUDGET TABLE

PURCHASING & DISPOSITION 3555- I I 5

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	287,577	166,797	344,748	386,663	386,663	41,915
Other Revenues	29,187	35,781	37,640	25,676	25,676	(11,964)
Total Revenues	316,764	202,578	382,388	412,339	412,339	29,951
Expenditures						
Salaries & Employee Benefits	270,986	292,702	323,058	339,431	339,431	16,373
Services and Supplies	29,826	16,325	22,166	36,071	36,071	13,905
Other Charges	25,378	31,314	37,164	37,822	37,822	658
Total Expenditures	326,190	340,341	382,388	413,324	413,324	30,936
Other Financing Sources (Uses)						
Other Financing Sources	0	0	0	985	985	985
Other Financing Uses	0	(12,123)	0	0	0	0
Total Other Financing Sources (Uses)	0	(12,123)	0	985	985	985
Net Revenues (Expenditures)	(9,426)	(149,886)	0	0	0	0
Additional Funding Support						
3555 Central Services ISF	9,426	149,886	0	0	0	0
Total Additional Funding Support	9,426	149,886	0	0	0	0
Staffing Positions						
Allocated Positions	4.00	4.00	4.00	4.00	4.00	0.00

SIGNIFICANT CHANGES

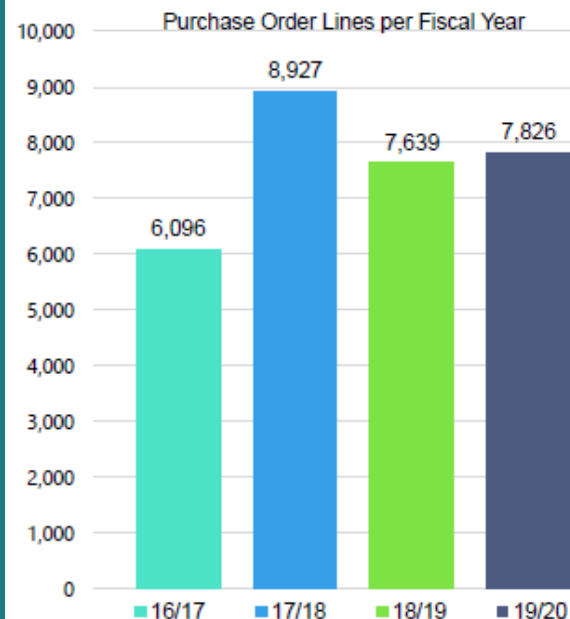
- The proposed revenue budget for the Charges for Current Services category has increased by 12% or \$41,915 due to planned vacation and retirement buyouts and contribution to the automated contract management project.
- The proposed revenue budget for the Other Revenues category has decreased by 32% or \$11,964 due to discontinued annual rebates for supplies.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 5% or \$16,373 due to planned vacation and retirement buyouts.
- The proposed expenditure budget for the Services and Supplies category has increased by 63% or \$13,905 due to a one-time allocation of funding to share the cost of a contract module for system improvement purchase in FY 2021-22.

ADDITIONAL FUNDING REQUESTS

Purchasing has submitted no additional funding requests.

PERSONNEL

There are no changes to personnel.



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



COUNTY COUNSEL

DEPARTMENTAL SUMMARY

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
<p>Jefferson Billingsley, County Counsel</p> <hr/> <p>The Office of the County Counsel is committed to providing the highest quality representation and advice to assist the county, its Board of Supervisors and other county officials in achieving their programmatic and strategic goals, while promoting excellence, civility and integrity in the delivery of government services.</p>	<p>Expenditures + Other Financing Uses</p> <hr/> <p>Revenues + Other Financing Sources</p> <hr/> <p>General Fund Contribution</p> <hr/> <p>Personnel</p> <hr/> <p>% General Fund Contribution</p>	<p>\$ 2,994,159</p> <hr/> <p>\$ 1,090,549</p> <hr/> <p>\$ 1,903,610</p> <hr/> <p>15.0</p> <hr/> <p>64%</p>

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 and protecting vulnerable populations.

ACCOMPLISHMENTS



GOALS

- Enforced laws and regulations by advocating before the Trial Court and Court of Appeals in various code enforcement matters.
- Enforced laws and regulations to protect residents by representing Child Welfare Services before the Juvenile Court in approximately 800 cases.
- Enforced laws and regulations to protect residents by representing the Public Guardian before the Probate Court in approximately 400 cases.
- Enforced laws and regulations by providing internal defense and obtaining dismissal of three civil actions against the county and appellate defense and dismissal of a long-standing case against the Assessment Appeals Board.

- Create opportunities for improved safety and health by continuing to provide advice and policy guidance regarding the ongoing COVID-19 health crisis.
- Create opportunities for improved safety and health by providing advice and guidance regarding the allocation of American Rescue Plan Act and Measure Z funding.
- Enforce laws and regulations by continuing to provide timely review, advice and drafting of county agreements, policies and legislation.
- Protect vulnerable populations by continuing to provide legal support to Behavioral Health, Public Health, Child Welfare Services, the Public Guardian and various other departments.
- Increase training opportunities for county staff and commissions.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	48,503	47,131	38,000	38,000	38,000	0
Other Revenues	(590)	24,500	0	0	0	0
Total Revenues	47,913	71,631	38,000	38,000	38,000	0
Expenditures						
Salaries & Employee Benefits	2,388,132	2,615,624	2,617,600	2,573,173	2,573,173	(44,427)
Services and Supplies	166,250	129,728	183,421	359,321	359,321	175,900
Other Charges	62,856	65,865	57,323	61,665	61,665	4,342
Special Items	(1,107,718)	0	0	0	0	0
Total Expenditures	1,509,520	2,811,217	2,858,344	2,994,159	2,994,159	135,815
Other Financing Sources (Uses)						
Other Financing Sources	0	1,296,638	1,052,549	1,052,549	1,052,549	0
General Fund Contribution	0	0	1,767,795	1,903,610	1,903,610	135,815
Total Other Financing Sources (Uses)	0	1,296,638	2,820,344	2,956,159	2,956,159	135,815
Net Revenues (Expenditures)	(1,461,607)	(1,442,948)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,461,607	1,442,948	0	0	0	0
Total Additional Funding Support	1,461,607	1,442,948	0	0	0	0
Staffing Positions						
Allocated Positions	19.00	15.00	15.00	15.00	15.00	0.00

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has increased by 8% or \$135,815 due to allocation of one-time funds for increased insurance costs.
- The proposed expenditure budget for Services and Supplies category has increased by 100% or \$175,900 due to an unexpected increase in insurance costs.

ADDITIONAL FUNDING REQUESTS

County Counsel has submitted one additional funding request for \$135,815 for unanticipated insurance costs associated with litigation that were unable to be absorbed due to the status quo budget.

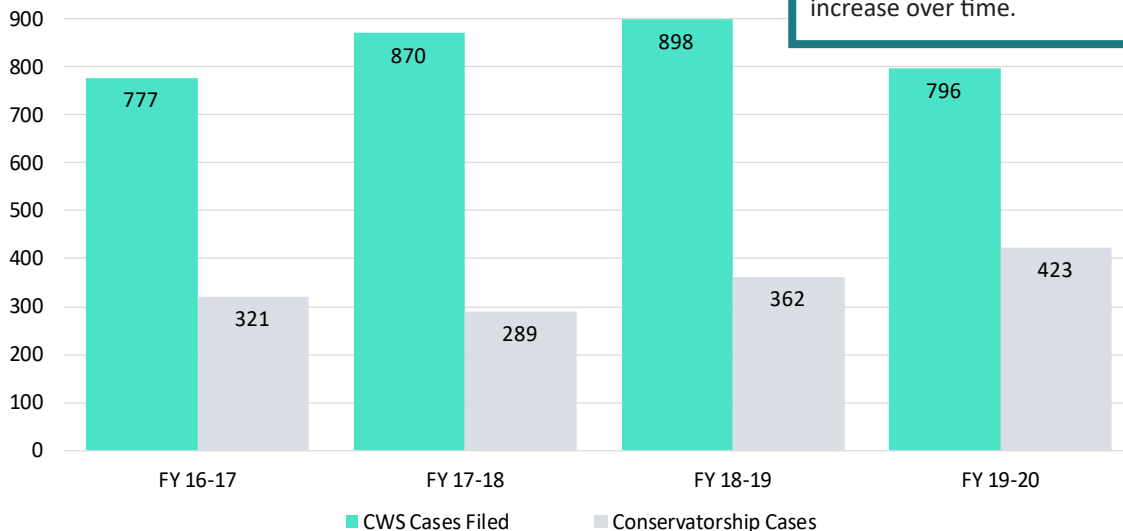
This additional funding request is recommended at this time.

PERSONNEL

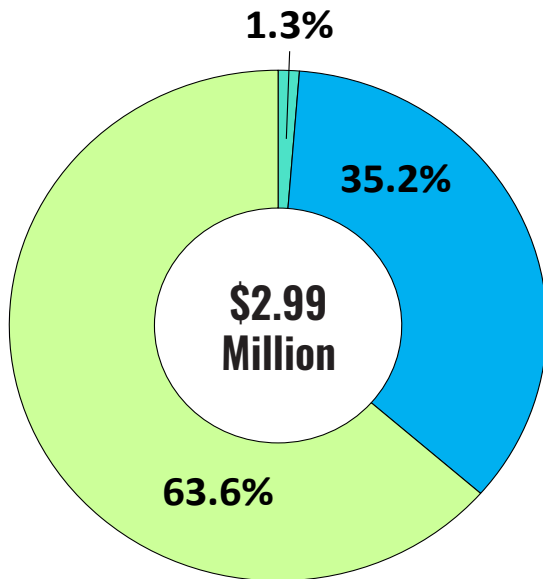
There are no personnel changes.

CASE TYPES BY FISCAL YEAR

New probate cases are filed at a rate of about 65-75 each year, however cases are being filed faster than they are being closed. This is causing an overall increase over time.

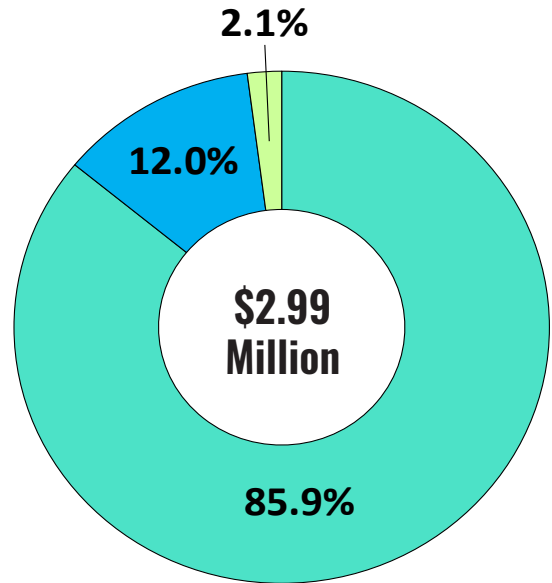


TOTAL REVENUES



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

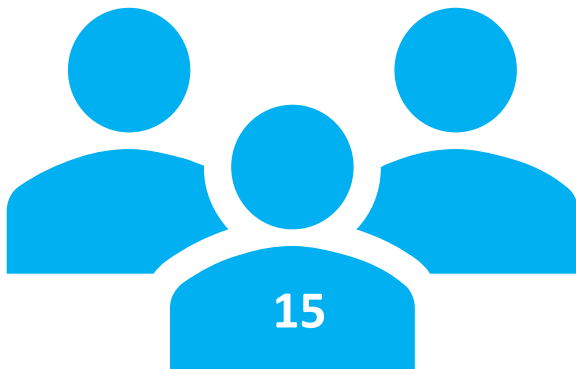
TOTAL EXPENDITURES



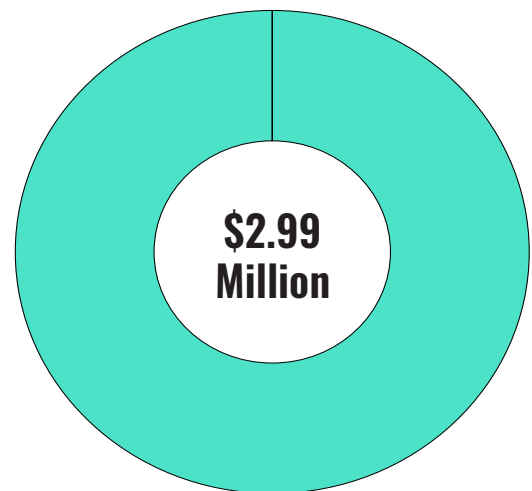
- Salaries & Employee Benefits
- Services and Supplies
- Other Charges

PERMANENT POSITIONS

■ COUNTY COUNSEL 121



EXPENDITURES



- County Counsel



HUMAN RESOURCES

DEPARTMENTAL SUMMARY

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
<p>Linda Le, Human Resources Director</p> <hr/> <p>The Human Resources (HR) Department is divided into two primary functions for budget purposes: Human Resources Services and Risk Management Services. The human resource services functions performed are mandated by federal and state laws, Merit System rules, memorandum of understanding (MOU), compensation and benefit plans and other policies as approved by the Board of Supervisors.</p>	Expenditures + Other Financing Uses	\$ 26,699,102
	Revenues + Other Financing Sources	\$ 24,945,128
	General Fund Contribution	\$ 1,753,974
	Personnel	16.0
	% General Fund Contribution	7%

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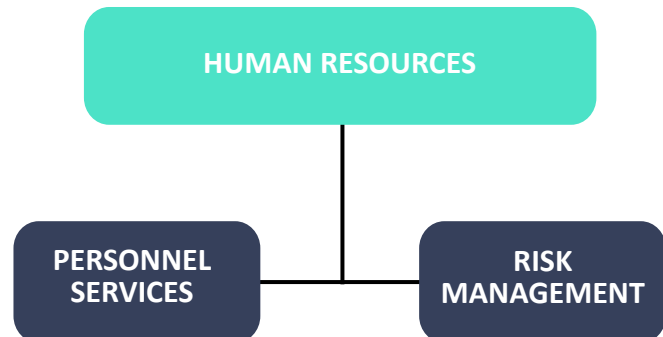
The Human Resources Department is comprised of the following budget units:

Human Resource Services

- 1100- 130 Personnel Services

Risk Management Services

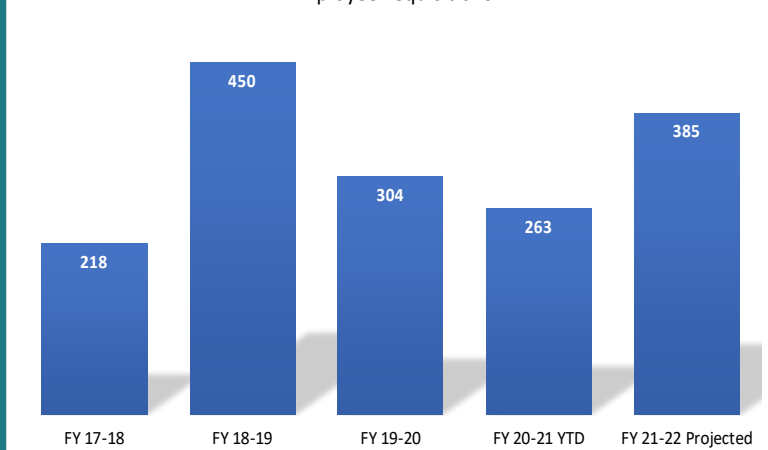
- 3520- 359 Risk Management Services
- 3522- 352 Employee Benefits
- 3523- 353 Workers Compensation
- 3524- 354 Liability
- 3525- 355 Medical Plan
- 3526 -356 Dental Plan
- 3527- 357 Unemployment
- 3528- 358 Purchased Insurance Premium



FY 2021-22 PROPOSED DEPARTMENTAL SUMMARY BUDGET TABLE

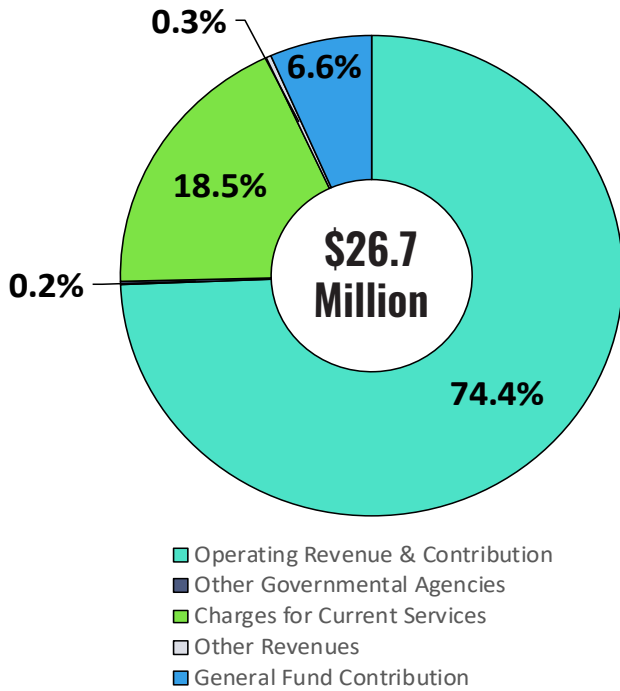
	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	29,476,299	20,135,455	22,437,701	19,866,387	19,866,387	(2,571,314)
Use of Money and Property	136,467	0	0	0	0	0
Other Governmental Agencies	0	241,587	57,685	57,553	57,553	(132)
Charges for Current Services	739,797	9,747,397	0	4,935,259	4,935,259	4,935,259
Other Revenues	111,337	578,020	99,768	85,929	85,929	(13,839)
Total Revenues	30,463,900	30,702,459	22,595,154	24,945,128	24,945,128	2,349,974
Expenditures						
Salaries & Employee Benefits	1,492,574	1,795,793	1,916,909	2,110,680	2,110,680	193,771
Services and Supplies	381,402	1,224,467	298,485	1,682,979	1,682,979	1,384,494
Other Charges	239,584	56,776	67,813	630,124	630,124	562,311
Purchased Insurance Premiums	859,935	745,572	61,140	51,447	51,447	(9,693)
Self-Insurance Expenses	28,078,311	27,357,060	21,659,573	20,559,049	20,559,049	(1,100,524)
Fixed Assets	13,050	0	0	0	0	0
Not Applicable	25,735	5,500	40,000	1,664,823	1,664,823	1,624,823
Total Expenditures	31,090,591	31,185,168	24,043,920	26,699,102	26,699,102	2,655,182
Other Financing Sources (Uses)						
Other Financing Sources	0	130,252	0	0	0	0
General Fund Contribution	0	0	1,448,766	1,753,974	1,753,974	305,208
Other Financing Uses	0	(46,585)	0	0	0	0
Total Other Financing Sources (Uses)	0	83,667	1,448,766	1,753,974	1,753,974	305,208
Net Revenues (Expenditures)	(626,691)	(399,042)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,247,532	2,011,372	0	0	0	0
3520 IGS-County Insurance	37,245	73,738	0	0	0	0
3522 Employee Benefits Fund	(7,373)	(67,211)	0	0	0	0
3523 Workers Compensation	(99,380)	(555,764)	0	0	0	0
3524 Liability Insurance	(667,294)	263,771	0	0	0	0
3525 Medical Plan	(81,294)	(641,185)	0	0	0	0
3526 Dental Plan	(24,697)	(431,321)	0	0	0	0
3527 Unemployment Insurance	83,859	(255,126)	0	0	0	0
3528 Purchased Insurance Premiums	138,093	768	0	0	0	0
Total Additional Funding Support	626,691	399,042	0	0	0	0
Staffing Positions						
Allocated Positions	16.00	16.00	16.00	16.00	16.00	0.00

Employee Requisitions

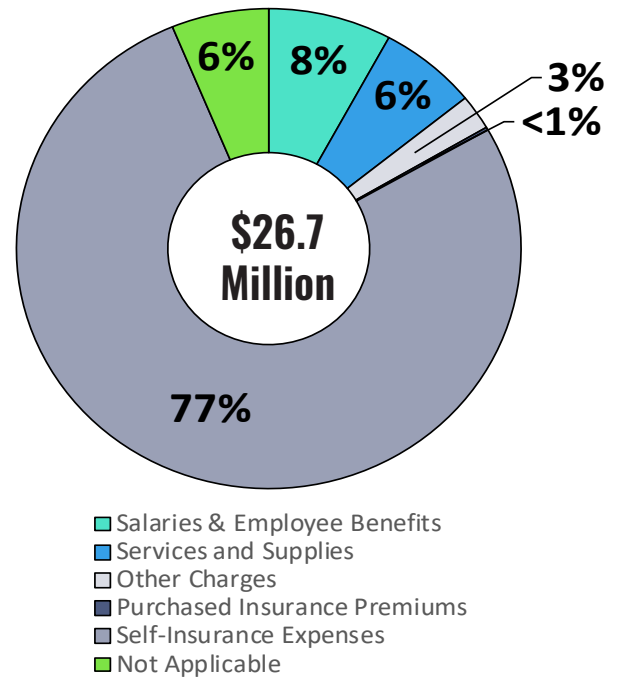


This graph indicates the trend in vacant position recruitment requisitions received from county departments. The difference in FY 2019-20 and FY 2020-21 (year to date) is likely the result of the COVID-19 pandemic.

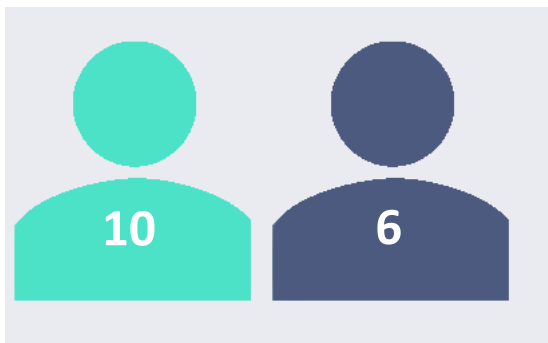
TOTAL REVENUES



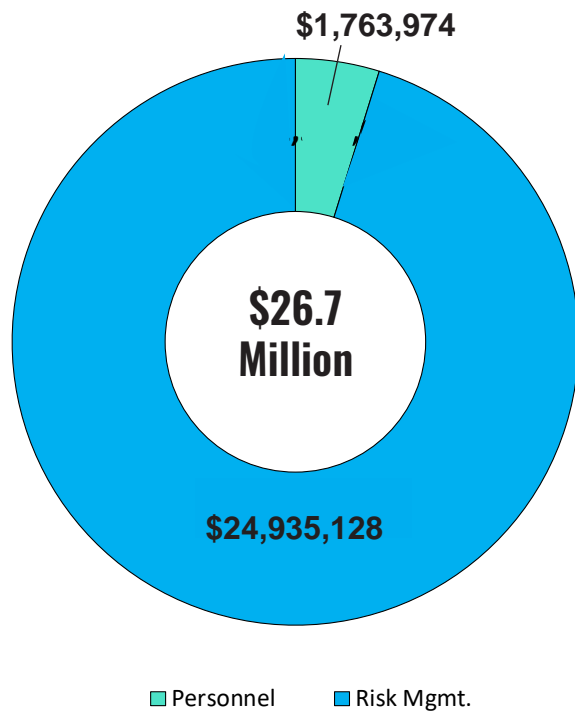
TOTAL EXPENDITURES



PERMANENT POSITIONS



EXPENDITURES





PERSONNEL SERVICES (1100-130)

PROGRAM DISCUSSION

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

This program contains the following budget unit:

1100- 130 Personnel Services

The personnel division provides services that include: county-wide compliance with legal and regulatory requirements, employee and leadership development, recruitment & 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 2,404 funded FTE positions as reported in the Board adopted FY 2020-21 budget. HR also serves the citizens of Humboldt County, whether it is those seeking employment, or those referring prospective employees.

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



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Charges for Current Services	0	30	0	0	0	0
Other Revenues	2,017	18,042	10,000	10,000	10,000	0
Total Revenues	2,017	18,072	10,000	10,000	10,000	0
Expenditures						
Salaries & Employee Benefits	987,427	1,364,530	1,309,322	1,449,080	1,449,080	139,758
Services and Supplies	227,489	638,159	127,278	286,414	286,414	159,136
Other Charges	21,583	27,139	22,166	28,480	28,480	6,314
Fixed Assets	13,050	0	0	0	0	0
Total Expenditures	1,249,549	2,029,828	1,458,766	1,763,974	1,763,974	305,208
Other Financing Sources (Uses)						
Other Financing Sources	0	384	0	0	0	0
General Fund Contribution	0	0	1,448,766	1,753,974	1,753,974	305,208
Total Other Financing Sources (Uses)	0	384	1,448,766	1,753,974	1,753,974	305,208
Net Revenues (Expenditures)	(1,247,532)	(2,011,372)	0	0	0	0
Additional Funding Support						
1100 General Fund	1,247,532	2,011,372	0	0	0	0
Total Additional Funding Support	1,247,532	2,011,372	0	0	0	0
Staffing Positions						
Allocated Positions	10.00	10.00	10.00	10.00	10.00	0.00

SIGNIFICANT CHANGES

- The proposed General Fund Contribution has increased by 21% or \$305,208 due to the allocation of one-time funding for additional requests.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 11% or \$139,758 due to the allocation of additional funding for extra help and Workers Compensation increases.
- The proposed expenditure budget for the Services and Supplies category has increased by 100% or \$159,136 due to the allocation of one-time funding to conduct employee investigations and for increased liability insurance costs.

ADDITIONAL FUNDING REQUESTS

Personnel Services submitted the following three additional funding requests:

1. \$200,000 for contracted services to conduct confidential investigation services.
2. \$100,000 for 2.0 Extra Help FTE to perform ADP/ Payroll functions.
3. \$55,208 for increased insurance costs, educational expense reimbursements, professional services to conduct recruitments and employee screenings and computer software expenses that had to be cut to balance a status quo budget.

These funding requests are recommended for funding at this time.

PERSONNEL

There are no personnel changes.

ACCOMPLISHMENTS



GOALS

- 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.
- Invested in county employees with a county-wide Classification and Compensation Study currently being 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.
- Provided for and maintained infrastructure with the elimination of redundant services through automation and the implementation of the ONBOARD & LEARN modules in NeoGov. These modules provide for improved tracking of training, as well as efficient onboarding.
- Fostered transparent, accessible, welcoming and user-friendly services through the adoption of 3 new County-wide Policies on Anti-Nepotism & Non-Fraternization, Abusive Conduct, and Lactation Accommodation. The Policies and Procedures Group/Committee (P&P's) plans to continue developing and updating policies in the coming year.
- 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.
- 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.
- Facilitate public/private partnerships to solve problems and improve county government operations through partnership with ADP. Partnership with ADP will allow the County to develop organization through streamlining organizational processes, improving the accuracy and efficiency of the payroll process through increased automation, and leverage new technologies to empower employees. These strategic investments will allow the County to attract and retain the best employees.
- Continue to invest in county employees through the continued implementation of ONBOARD technology across county departments. These efforts will increase the efficiency of the onboarding process and facilitate inter-departmental collaboration. This increased efficiency will create less strain on resources allowing for the provision of community appropriate levels of service and inter-departmental collaboration. This increased efficiency will create less strain on resources allowing for the provision of community appropriate levels of service.



RISK MANAGEMENT

PROGRAM DISCUSSION BY BUDGET UNIT

The Human Resources/Risk Management 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 supervision of the county's third-party administrator for primary workers' compensation. RM provides, develops, and monitors state and federal required training programs and skill level improvement workshops. RM also administers the county's property insurance by filing claims resulting in a property loss and recovering costs from the county's insurer. RM services provide training to county employees on safety, sexual harassment and discrimination, ethics, state and federally required training, defensive driving, and disaster compliance with National Incident Management Systems and Standardized Emergency Management Systems. Consultations are provided to departments regarding safety and health issues and assist in developing loss-prevention programs and policies. RM actively participates with the Public Risk Innovation, Solutions and Management (PRISM), formerly California State Association of Counties Excess Insurance Authority (CSAC-EIA) in Third Party Administrator contracts and insurance coverage renewals. This program contains the following budget units:

3520- 359 Risk Management Administration

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

3522- 352 Employee Benefits

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

3523- 353 Workers' Compensation

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

3524- 354 Liability

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

3525- 355 Medical Plan

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

3526 -356 Dental Plan

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

3527- 357 Unemployment

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

3528- 358 Purchased Insurance Premiums

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

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

ACCOMPLISHMENTS

- Invested in county employees with an enhanced Employee Assistance Program (EAP) by engaging services through a new provider.
- Invested in county employees by conducting 301 phone and video conference benefit meetings and processing 378 opt out recertification's.
- Invested in county employees by providing 52 retirement counseling sessions, coordinating with CalPERS to provide a full-service experience for our retiring workforce.
- Invested in county employees by participating in the organization and implementation of the county's 5th annual All Hands Training day, in which over 4615 mandatory and elective training opportunities were completed. The 2020 All Hands Training Day was conducted in an all-online format in response to the COVID-19 Pandemic.
- Created opportunities for improved safety and health by successfully implementing, managed, and monitored continually changing COVID-19 legislation as required by the State of California

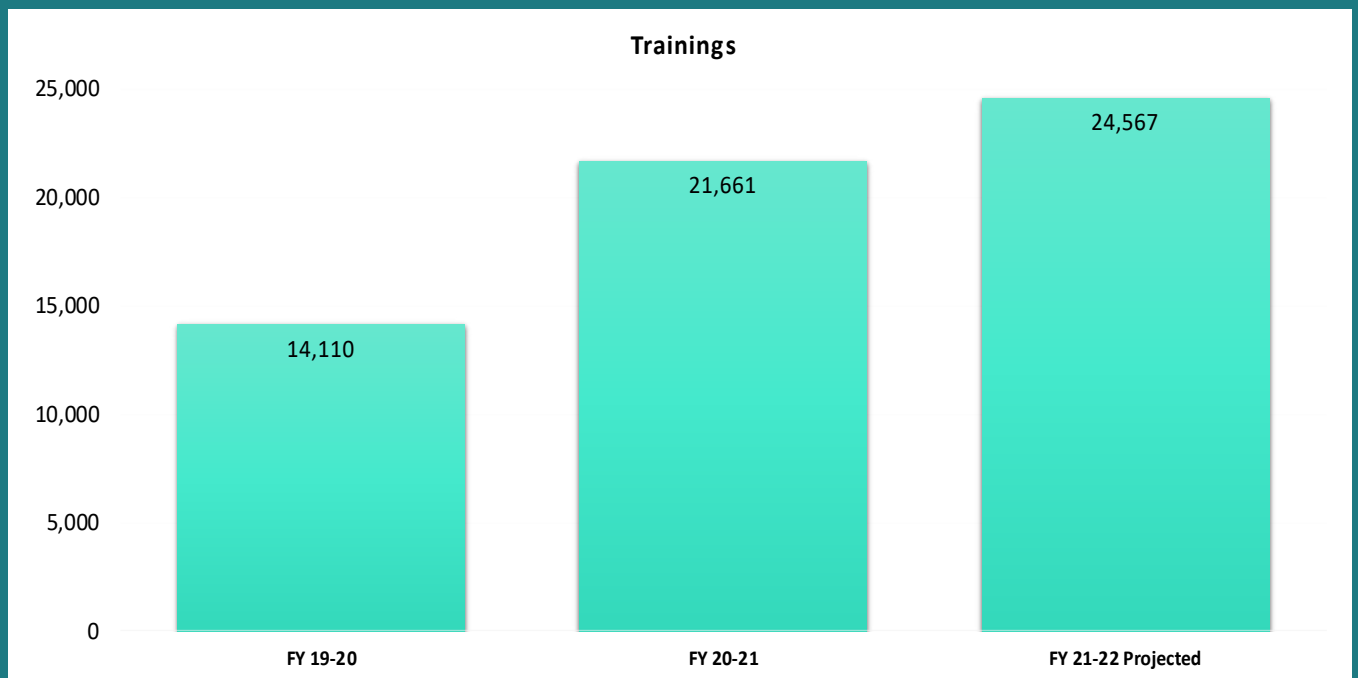
Department of Industrial Relations, Division of Occupational Safety and Health (DOSH), also known as Cal/OSHA .

- Created opportunities for improved safety and health by conducting 32 COVID-related contact tracing investigations to comply with SB 1159 and AB 685 Cal/OSHA Emergency Temporary Standards.

GOALS

- Manage resources to ensure sustainability of services by implementing new online forms to improve and streamline enrollment processes.
- Manage resources to ensure sustainability of services through the implementation of Risk Management standards across the organization by establishing and sustaining value, and assessing RM to align business needs of the department.
- Providing community appropriate levels of service by transitioning to a third-party payroll administrator.

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



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	715,986	775,616	715,691	0	0	(715,691)
Use of Money and Property	13,558	0	0	0	0	0
Other Revenues	0	0	0	828,611	828,611	828,611
General Fund Contribution	0	7,288	0	0	0	0
Total Revenues	729,544	782,904	715,691	828,611	828,611	112,920
Expenditures						
Salaries & Employee Benefits	505,147	431,263	607,587	661,600	661,600	54,013
Services and Supplies	50,723	384,789	62,968	120,409	120,409	57,441
Other Charges	210,919	29,483	45,136	46,602	46,602	1,466
Total Expenditures	766,789	845,535	715,691	828,611	828,611	112,920
Other Financing Sources (Uses)						
Other Financing	0	(18,224)	0	0	0	0
Total Other Financing Sources (Uses)	0	(18,224)	0	0	0	0
Special Items						
Other Financing Uses	0	400,000	0	0	0	0
Total Other Financing Sources (Uses)	0	400,000	0	0	0	0
Net Revenues (Expenditures)	(37,245)	(80,855)	0	0	0	0
Additional Funding Support						
3520 IGS-County Insurance	37,245	80,855	0	0	0	0
Total Additional Funding Support	37,245	80,855	0	0	0	0
Staffing Positions						
Allocated Positions	6.00	6.00	6.00	6.00	6.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Operating Revenue & Contribution category has decreased by 100% or \$715,691 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”.
- The proposed revenue budget for the Charges for Current Services category has increased by 100% or \$828,611 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”, as opposed to “Operating Revenue & Contribution”. Revenue has actually increased by 16% or \$112,920 due to increase costs to manage the county’s insurance programs.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 9% or \$54,013 due to the increased need for extra help to manage fiscal processes and negotiated salary and benefit increases.
- The proposed expenditure budget for the Services and Supplies category has increased by 91% or \$57,441 due to an increase in professional services to contract with financial management professionals.

ADDITIONAL FUNDING REQUESTS

Risk Management has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	444,437	459,578	475,700	494,640	494,640	18,940
Use of Money and Property	2,708	0	0	0	0	0
Other Revenues	0	20,000	0	0	0	0
Total Revenues	447,145	479,578	475,700	494,640	494,640	18,940
Expenditures						
Self-Insurance Expenses	439,772	413,741	475,700	494,640	494,640	18,940
Total Expenditures	439,772	413,741	475,700	494,640	494,640	18,940
Net Revenues (Expenditures)	7,373	65,837	0	0	0	0
Additional Funding Support						
3522 Employee Benefits Fund	(7,373)	(65,837)	0	0	0	0
Total Additional Funding Support	(7,373)	(65,837)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

There are no significant changes.

ADDITIONAL FUNDING REQUESTS

Employee Benefits has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	4,672,219	125,222	233,395	0	0	(233,395)
Use of Money and Property	21,217	0	0	0	0	0
Other Governmental Agencies	0	241,587	57,685	57,553	57,553	(132)
Charges for Current Services	0	4,928,907	0	238,028	238,028	238,028
Other Revenues	109,255	238,266	0	0	0	0
Total Revenues	4,802,691	5,533,982	291,080	295,581	295,581	4,501
Expenditures						
Services and Supplies	0	110	20,000	20,000	20,000	0
Other Charges	6,209	0	0	0	0	0
Self-Insurance Expenses	4,673,906	4,966,168	236,080	240,581	240,581	4,501
Not Applicable	23,196	1,165	35,000	35,000	35,000	0
Total Expenditures	4,703,311	4,967,443	291,080	295,581	295,581	4,501
Special Items						
Other Financing Uses	0	1,300,000	0	0	0	0
Total Special Items	0	1,300,000	0	0	0	0
Net Revenues (Expenditures)	99,380	(733,461)	0	0	0	0
Additional Funding Support						
3523 Workers Compensation	(99,380)	(733,461)	0	0	0	0
Total Additional Funding Support	(99,380)	(733,461)	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 100% or \$233,395 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”.
- The proposed revenue budget for the Charges for Current Services category has increased by 100% or \$238,028 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”, as opposed to “Operating Revenue & Contribution”. Revenue has actually increased by 2% or \$4,501 due to increase costs to manage the county’s insurance programs.

ADDITIONAL FUNDING REQUESTS

Workers’ Compensation has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	4,076,231	77,940	1,291,923	30,000	30,000	(1,261,923)
Use of Money and Property	45,489	0	0	0	0	0
Charges for Current Services	0	3,872,466	0	2,047,124	2,047,124	2,047,124
Other Revenues	0	140,187	0	0	0	0
Total Revenues	4,121,720	4,090,593	1,291,923	2,077,124	2,077,124	785,201
Expenditures						
Services and Supplies	103,190	22,033	83,489	1,235,396	1,235,396	1,151,907
Other Charges	0	139	511	555,000	555,000	554,489
Self-Insurance Expenses	3,348,697	4,355,332	1,202,923	281,728	281,728	(921,195)
Not Applicable	2,539	4,335	5,000	5,000	5,000	0
Total Expenditures	3,454,426	4,381,839	1,291,923	2,077,124	2,077,124	785,201
Other Financing Sources (Uses)						
Other Financing Uses	0	(50)	0	0	0	0
Total Special Items	0	(50)	0	0	0	0
Net Revenues (Expenditures)	667,294	(291,296)	0	0	0	0
Additional Funding Support						
3524 Liability Insurance	(667,294)	291,296	0	0	0	0
Total Additional Funding Support	(667,294)	291,296	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 98% or \$1,261,923 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”.
- The proposed revenue budget for the Charges for Current Services category has increased by 100% or \$2,047,124 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”, as opposed to “Operating Revenue & Contribution”. Revenue has actually increased by 60% or \$785,201 due to increase costs for liability claims, investigations and insurance.
- The proposed expenditure budget for the Services and Supplies category has increased by 100% or \$1,151,907 due to increase costs for liability investigations and insurance, and changes in local accounting practices. Legal expenses are now reflected as “Services and Supplies”, as opposed to “Self-Insurance Expense”.
- The proposed expenditure budget for the Other Charges category has increased by 100%

or \$554,489 due to increase costs for liability judgments and damages, and changes in local accounting practices. Damage expenses are now reflected as “Other Charges”, as opposed to Self-Insurance Expense.

- The proposed expenditure budget for the Self-Insurance Expense category has decreased by 77% or \$921,195 due to changes in local accounting practices which previously included some of these expenditures in the Claims Payment expense category.

ADDITIONAL FUNDING REQUESTS

Liability Insurance has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	17,779,212	16,796,725	17,796,426	19,206,201	19,206,201	1,409,775
Use of Money and Property	19,857	0	0	0	0	0
Other Revenues	0	72,000	0	0	0	0
Total Revenues	17,799,069	16,868,725	17,796,426	19,206,201	19,206,201	1,409,775
Expenditures						
Self-Insurance Expenses	17,717,775	16,273,843	17,796,426	19,206,201	19,206,201	1,409,775
Total Expenditures	17,717,775	16,273,843	17,796,426	19,206,201	19,206,201	1,409,775
Net Revenues (Expenditures)	81,294	594,882	0	0	0	0
Additional Funding Support						
3525 Medical Plan	(81,294)	(594,882)	0	0	0	0
Total Additional Funding Support	(81,294)	(594,882)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

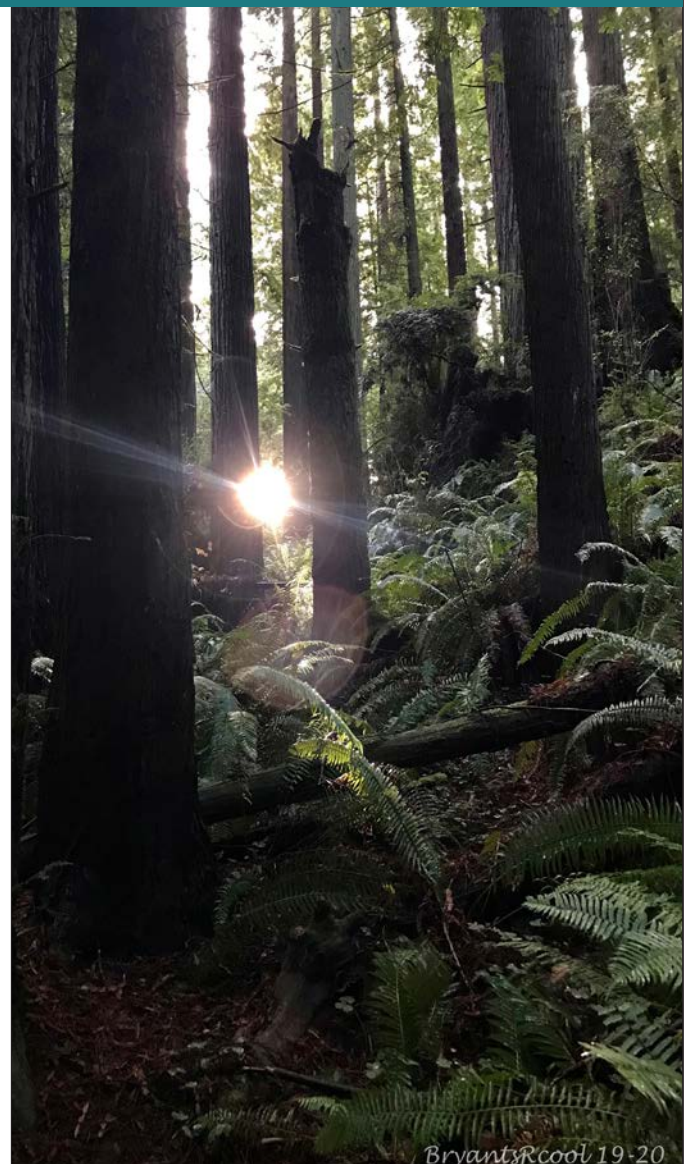
- The proposed revenue budget for the Operating Revenue & Contribution category has increased by 8% or \$1,409,775 due to an increase in the number of employees utilizing the county's health insurance program.
- The proposed expenditure budget for the Self-Insurance Expenses category has increased by 8% or \$1,409,775 due to an increase in the number of employees utilizing the county's health insurance program.

ADDITIONAL FUNDING REQUESTS

Medical Plan has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



Bryant & Cool 19-20

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	1,562,598	1,584,266	1,696,661	135,546	135,546	(1,561,115)
Use of Money and Property	13,009	0	0	0	0	0
Charges for Current Services	0	0	0	1,547,280	1,547,280	1,547,280
Other Revenues	0	28,000	0	0	0	0
Total Revenues	1,575,607	1,612,266	1,696,661	1,682,826	1,682,826	(13,835)
Expenditures						
Salaries & Employee Benefits	0	0	0	1,624,823	1,624,823	1,624,823
Other Charges	0	15	0	0	0	0
Self-Insurance Expense	1,550,910	1,195,625	1,696,661	58,003	58,003	(1,638,658)
Total Expenditures	1,550,910	1,195,640	1,696,661	1,682,826	1,682,826	(13,835)
Net Revenues (Expenditures)	24,697	416,626	0	0	0	0
Additional Funding Support						
3526 Dental Plan	(24,697)	(416,626)	0	0	0	0
Total Additional Funding Support	(24,697)	(416,626)	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 92% or \$1,561,115 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”.
- The proposed revenue budget for the Charges for Current Services category has increased by 100% or \$1,547,280 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”, as opposed to “Operating Revenue & Contribution”. Revenue has actually increased by 1% or \$13,835.
- The proposed expenditure budget for the Salaries & Employee Benefits category has increased by 100% or \$1,624,823 due to changes in local accounting practices. Claims expenditures are now reflected as “Salaries & Employee Benefits”, as opposed to “Self-Insurance Expenditures”. Expenditures have actually increased by 1% or \$13,835.
- The proposed Expenditure budget for the Self-Insurance Expenses category has decreased by 97% or \$1,638,658 due to changes in local accounting practices. Claims expenditures are now reflected as “Salaries & Employee Benefits”.

ADDITIONAL FUNDING REQUESTS

Dental Plan has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	219,422	320,708	221,405	0	0	(221,405)
Use of Money and Property	18,770	0	0	0	0	0
Charges for Current Services	0	0	0	267,716	267,716	267,716
Other Revenues	0	32,000	0	0	0	0
Total Revenues	238,192	352,708	221,405	267,716	267,716	46,311
Expenditures						
Services and Supplies	0	4,750	4,750	6,350	6,350	1,600
Services and Supplies	0	0	0	42	42	42
Self-Insurance Expenses	322,051	112,907	216,655	261,324	261,324	44,669
Total Expenditures	322,051	117,657	221,405	267,716	267,716	46,311
Special Items						
Other Financing Uses	0	950,000	0	0	0	0
Total Special Items	0	950,000	0	0	0	0
Net Revenues (Expenditures)	(83,859)	235,051	0	0	0	0
Additional Funding Support						
3527 Unemployment Insurance	83,859	(235,051)	0	0	0	0
Total Additional Funding Support	83,859	(235,051)	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 100% or \$221,405 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”.
- The proposed revenue budget for the Charges for Current Services category has increased by 100% or \$267,716 due to changes in local accounting practices. Charges to other departments are now reflected as “Charges for Current Services”, as opposed to “Operating Revenue & Contribution”. Revenue has actually increased by 21% or \$46,311 due to an increase in claims which are cost allocated to departments.
- The proposed expenditure budget for the Self-Insurance Expense category has increased by 21% or \$44,669 due to an increase in claims.

ADDITIONAL FUNDING REQUESTS

Unemployment Insurance has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Operating Revenue & Contribution	6,194	(4,600)	6,500	0	0	(6,500)
Use of Money and Property	1,859	0	0	0	0	0
Charges for Current Services	739,797	945,994	0	6,500	6,500	6,500
Other Revenues	65	22,237	89,768	75,929	75,929	(13,839)
Total Revenues	747,915	963,631	96,268	82,429	82,429	(13,839)
Expenditures						
Services and Supplies	0	174,626	0	14,410	14,410	14,410
Other Charges	873	0	0	0	0	0
Purchased Insurance Premiums	859,935	745,572	61,140	51,447	51,447	(9,693)
Self-Insurance Expenses	25,200	39,444	35,128	16,572	16,572	(18,556)
Total Expenditures	886,008	959,642	96,268	82,429	82,429	(13,839)
Net Revenues (Expenditures)	(138,093)	3,989	0	0	0	0
Additional Funding Support						
3528 Purchased Insurance Premiums	138,093	(3,989)	0	0	0	0
Total Additional Funding Support	138,093	(3,989)	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 decreased by 15% or \$13,839 due to decreases in departmental administrative costs.
- The proposed expenditure budget for the Services and Supplies category has decreased by 100% or \$14,410 due to changes in local accounting practices. Internal administrative expense is now reflected as "Services and Supplies", as opposed to "Self-Insurance Expense".
- The proposed expenditure budget for the Self-Insurance Expenses category has decreased by 53% or \$18,556 due to a change in local accounting practices. Internal administrative expense is now reflected as "Services and Supplies".

ADDITIONAL FUNDING REQUESTS

Purchased Insurance Premiums has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





MEASURE Z

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
Amy S. Nilsen, County Administrative Officer <hr/> This section is a comprehensive collection of all Measure Z revenue and expenditures to ensure a high level of transparency.	Expenditures + Other Financing Uses	\$ 12,515,504
	Revenues + Other Financing Sources	\$ 12,515,504
	General Fund Contribution	\$ 0
	Personnel	70.0
	% General Fund Contribution	0%

PROGRAM DISCUSSION

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

This program contains the following budget units:

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

See individual budget units for additional details on the below:

- 1100- 292 Public Defender Measure Z (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 2021-22 PROPOSED BUDGET TABLE

MEASURE Z

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	10,844,103	11,246,727	9,473,000	12,515,504	12,515,504	3,042,504
Other Revenues	1,100	58,509	0	0	0	0
Total Revenues	10,845,203	11,305,236	9,473,000	12,515,504	12,515,504	3,042,504
Expenditures						
Salaries & Employee Benefits	6,403,428	6,402,011	7,104,988	7,757,118	7,402,380	297,392
Services and Supplies	2,029,980	1,283,237	656,151	1,619,428	751,938	95,787
Other Charges	2,893,103	3,851,597	3,121,389	3,673,125	3,637,219	515,830
Fixed Assets	354,561	0	0	672,112	492,112	492,112
Total Expenditures	11,681,072	11,536,845	10,882,528	13,721,783	12,283,649	1,401,121
Other Financing Sources (Uses)						
Other Financing Sources	0	0	1,610,554	0	0	(1,610,554)
General Fund Contribution	0	0	0	1,438,134	0	0
Other Financing Uses	(74,878)	(33,210)	(201,026)	(231,855)	(231,855)	(30,829)
Other Financing Sources (Uses)	(74,878)	(33,210)	1,409,528	1,206,279	(231,855)	(1,641,383)
Net Revenues (Expenditures)	(910,747)	(264,819)	0	0	0	0
Additional Funding Support						
1100 General Fund	910,747	264,819	0	0	0	0
Total Additional Funding Support	910,747	264,819	0	0	0	0
Staffing Positions						
Allocated Positions	64.00	68.00	68.00	74.00	70.00	2.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Taxes category has increased by 32% or \$3,042,504 due to trends reflecting increasing sales tax revenues. Previous year's revenues decreased due to anticipation of Covid-19 impacts.
- The proposed revenue budget for the Other Financing Sources category has decreased by 100% or \$1,610,554 due to reduced need to use fund balance to cover expenditures.
- The proposed expenditure budget for the Services & Supplies category has increased by 15% or \$95,787 primarily due to funding for Public Works road repair projects.
- The proposed expenditure budget for the Other Charges category has increased by 17% or \$515,830 primarily due to a increase in allocations to outside agencies.
- The proposed expenditure budget for the Fixed Assets category has increased by 100% or \$492,112 due to funding for the Sheriff's Office radio infrastructure replacement project.
- The proposed expenditure budget for the Other Financing Uses category has increased by 15%

or \$30,829 due to increases in cost allocation charges and contributions to fund balance.

ADDITIONAL FUNDING REQUESTS

Measure Z has submitted no additional funding requests.

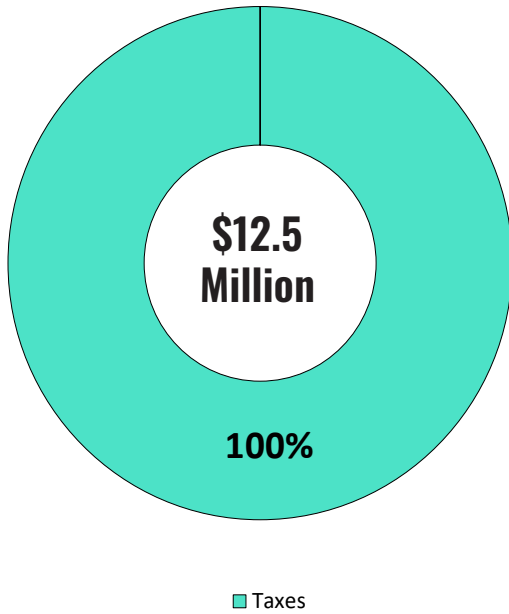
PERSONNEL

There is a proposed increase of 2.0 FTE. The Citizens' Advisory Committee recommended partially funding request No. 22 from the Sheriff's Office to fund 2 dispatchers. The proposed changes are as follows:

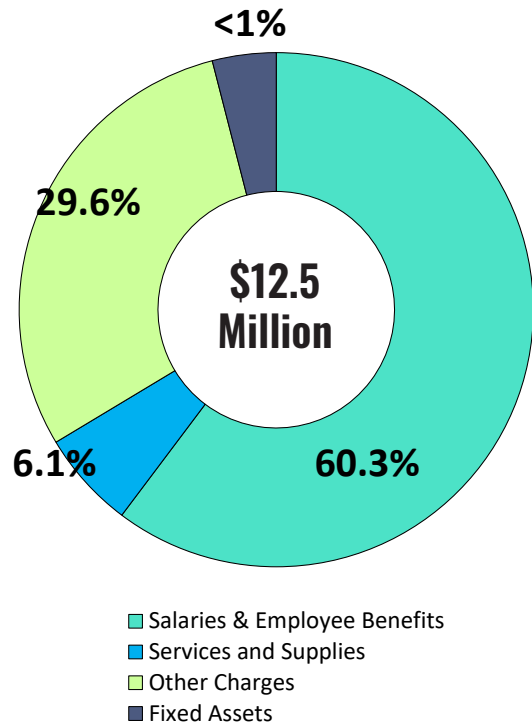
Allocate:

2.0 Dispatchers to Sheriffs Office Measure Z

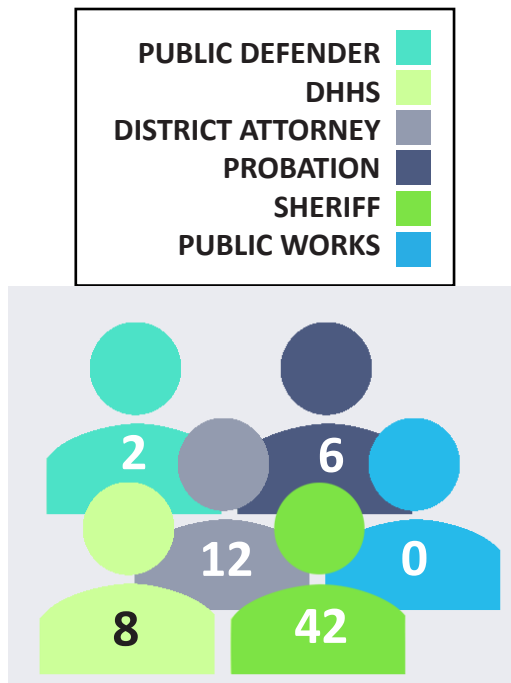
TOTAL REVENUES



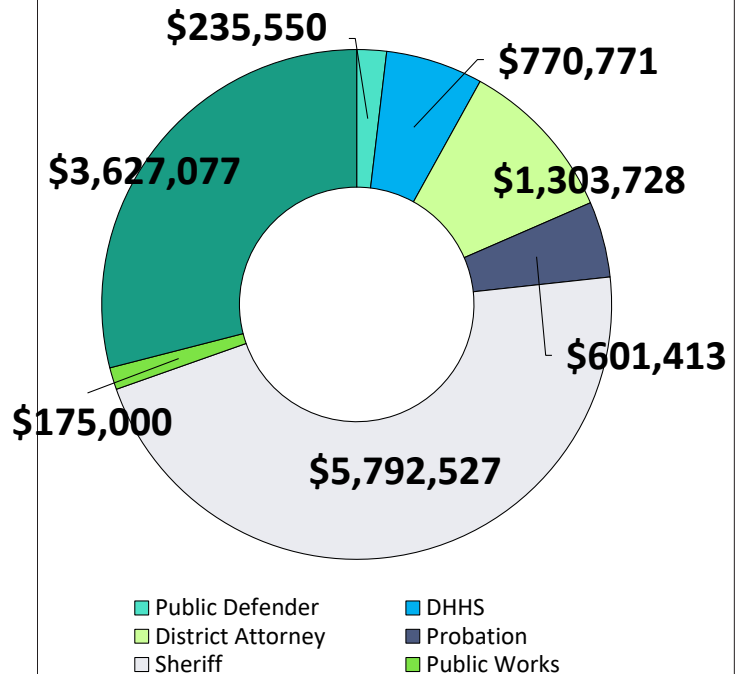
TOTAL EXPENDITURES



PERMANENT POSITIONS



EXPENDITURES



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 21 agencies submitted 30 applications for funding in FY 2021-22. Nine were submitted by county agencies and 21 by non-county agencies totaling \$7,308,985 in funding requests. The requests are outlined as follows:

1. \$222,894 for Adult Protective Services and District Attorney's Office for professional services and travel funding staff.
2. \$290,763 for Arcata Police Department to fund one School Resource Officer and two juvenile Diversion Counselor positions.
3. \$79,908 for the City of Trinidad to fund a half-time law enforcement deputy sheriff position.
4. \$24,440 for Cooperation Humboldt to leverage paid garden installers' time and implement food projects in greater quantity, funding is needed to secure the subsequent increase in garden installation supplies, providing participants with a fully installed and planted mini garden and resources to guide the growing process. They hope to install 750 mini gardens this year serving low income families county-wide.
5. \$102,700 for Cooperation Humboldt Disaster Response and Community Resilience Program to fund staff pay to continue developing the program.
6. \$16,500 for Eureka Broadcasting Company dba KINS, KEKA, KWSW to purchase and install propane tanks in daisy-chained to permit extended fuel if need. Purchase and install a piece of broadcast equipment to permit stations to simulcast content deemed worthy.
7. \$79,000 for Eureka City Schools to fund a full-time School Resource Officer to work with students in the greater Eureka area.
8. \$390,000 for the Eureka Police Department and UPLIFT Eureka to fund a full-time officer dedicated to MIST, full-time Parks and Waterfront Ranger, Homeless Services Coordinator to work with UPLIFT Eureka, a full-time and part-time Homeless Outreach Worker, part-time Law Enforcement Assisted Diversion Program Coordinator, to fund Emergency Homeless Support Services, to fund essential training for CSET/MIST.
9. \$185,923 for the Fortuna Police Department – Drug Task Force (DTF) to cover costs associated with the DTF position which includes salary, benefits and equipment costs.
10. \$50,000 for the Fortuna Police Department to mitigate operating costs associated with personnel, callouts, and unscheduled requests for K-9 assistance from allied agencies throughout Humboldt County.
11. \$35,267 for the Fortuna Police Department to replace all portable radios that are currently in use. 25 Kenwood brand model NX-5200K2, VHF 6W STD Keypad Portable Radios will be purchased and digitally programmed for use.
12. \$190,923 for the Fortuna Police Department to cover costs associated with the integration of the Student Resource Officer with the Eel River Valley schools which include salary, benefits and equipment costs.
13. \$89,200 for Free to Fly Foundation Single Mom's Fund to fund the opening of a recovery and support center for single mother families in Humboldt County which will offer one-to-one therapy and counseling.
14. \$6,169 for Garberville Redway Public Restroom Working Group to cover one year's expense for maintaining the public restroom as they work on a new plan for sustainable maintenance.
15. \$2,000,000 for the Humboldt County Fire Chief's Association to ensure there will not be a reduction or degradation in current fire service responses through three ways: First to equip firefighters to bring them up to a nationally recognized minimum level of safety; Second, request to continue funding for dispatch fees incurred by all volunteer fire departments and Arcata Fire; and Third, request continued funding of out-of-jurisdiction response through MZ funding. This covers the area of 299/ Redwood Creek/Mad River.
16. \$200,000 for the Humboldt County Public Defender to fund the integration of eDefender and eCourt document filing system.
17. \$250,000 for Humboldt County Public Works to

APPLICATIONS SUBMITTED TO MEASURE Z COMMITTEE

fund requests for proposals to supply the oil needed to perform a minimum of 10 miles of chip seal on county roadways.

18. \$555,000 for Humboldt County Public Works to fund a portion of the design and construction of a traffic signal at the intersection of F and Oak Streets. The remaining \$73,000 was submitted by the department as an additional funding request to the general fund.

19. \$100,000 for Humboldt County Public Works to fund the expansion on ongoing efforts to mitigate the impact illegal dumping hazardous materials, spills, illegal dumping related to homeless camps, cannabis grows and roadside cleanup has across the county.

20. \$10,000 for Humboldt County Public Works to expand the listening audience for public service announcements.

21. \$252,034 for the Humboldt County Sheriff's Office for software and adding staffing for the implementation of the body worn cameras project. HCSO has added body worn cameras to deputies. This device is run through an application. The addition of two personnel; public information specialist and crime analyst is needed.

22. \$324,988 for the Humboldt County Sheriff's Office to fund the addition of 4 dispatchers for Emergency Communications Center operations.

23. \$542,612 for the Humboldt County Sheriff's Office to replace the structures on Mt Pierce and Pratt Mountain with self-contained, prefabricated buildings. Also, to upgrade the radio vaults on Horse Mountain and at the courthouse.

24. \$50,000 from Humboldt Medi-Trans to cover a portion of insurance, fuel and payroll expenses.

25. \$440,566 to fund staff and maintain the Willow Creek ambulance base, which provides vital emergency services to a large rural area of Humboldt County.

26. \$500,000 for the Loleta Community Chamber of Commerce to ensure that all local entities have a local resource to help them with current or future projects and a deputy sheriff to patrol Loleta.

27. \$85,250 for the Redwood Parks Conservancy to support adding one seasonal lifeguard and a vehicle for the lifeguards to use for patrol throughout the entire northern Humboldt County coast.

28. \$18,500 for the Rio Dell Police Department for the purchase of 5 mobile display terminals, one for each patrol vehicle in the Police Department's fleet.

29. \$80,000 for Sober First LLC, dba Ascent to provide 24/7 support access to peer recovery coaching for the Humboldt County population facing substance use disorder (SUD) or opioid use disorder (OUD). This support will be provided through individual user licenses to access the Sober Grid network, beginning with a package of 100 peer coaching licenses to issue at the initial implementation of this program, and another 100 licenses issued quarterly, up to 400 total licenses, as dictated by demand.

30. \$136,348 for Southern Trinity Area Rescue to fund three paid EMT positions and provide 911 ambulance services to a part of the county that would not otherwise have any.

BUDGET UNITS

In order to provide funding to the most applicants as possible, partial funding is recommended for items 1, 9, 12, 15, 17, 19, 22, and 30. Items 2, 6, 8, 23, 25, and 28 are recommended for funding. More detail on the amounts recommended for funding can be found in the appendices.

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

1100- 197 Measure Z Contribution Other

The proposed budget for Measure Z Contribution for FY 2021-22 is \$3,627,077, a decrease of \$521,735 or 17 percent, from the previous year. This is primarily due to increases in contributions to Kimaw Medical Center for rural ambulance service, City of Fortuna for a school resource officer and drug task force agent, and Fire Chiefs' Association for fire services and equipment.

This budget unit contains the allocations for all non-county agencies who have been allocated Measure Z funding. For FY 2021-22, 18 outside agencies submitted a total of 21 applications totaling \$4,851,457. A total of 8 agencies are recommended for funding totaling \$3,627,077.

1100- 889 General Purpose Revenue Measure Z

The proposed budget for General Purpose Revenue Measure Z for FY 2021-22 is \$12,515,504, an increase of \$3,042,504 or 32 percent from the prior year due to increasing revenues.

1100- 292 Public Defender Measure Z

The proposed budget for Public Defender Measure Z for FY 2021-22 is \$235,550, there is no change from the prior year.

The proposed personnel allocation for the Public Defender Measure Z for FY 2020-21 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 2020-21 is \$770,771, a decrease of \$64,086 or 22 percent from the prior year. This change is primarily

due to reduction in travel and training, and computer software.

The proposed personnel allocation for DHHS Measure Z for FY 2021-22 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 2021-22 is \$1,303,728, a decrease of \$37,805 or 3 percent from the prior year.

The proposed personnel allocation for District Attorney Measure Z for FY 2021-22 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 2021-22 is \$601,413, an increase of \$14,107 or 2 percent from the prior year.

The proposed personnel allocation for Probation Measure Z for FY 2021-22 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 \$5,792,527, an increase of \$815,137 or 16 percent, from the prior year. This increase is due to recommendations from the Citizens' Advisory Committee to fund request No. 23 related to radio infrastructure improvements, and partially fund request No. 22 to increase dispatch services.

The proposed personnel allocation for Sheriff Measure Z for FY 2021-22 is 42.0 FTE. There is an increase of 2,0 FTE Dispatchers. 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 \$175,000, an increase of \$175,000 or 100 percent from the prior year. This increase is due to the Citizens' Advisory Recommendation to fund request Nos. 17 and 19 for road repairs and illegal dumping.

The Public Works Measure Z budget unit has no personnel allocations proposed for FY 2021-22.

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

BUDGET UNITS

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 inter-jurisdictional and regional cooperation.





CERTIFICATES OF PARTICIPATION - PAYMENTS (1100-190)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
<p>Amy S. Nilsen, County Administrative Officer</p> <hr/> <p>This budget includes debt service payments on Certificates of Participation (COP) issued to finance the Library, Jail Phases I and II, the Regional Juvenile Facility, the Animal Shelter, Juvenile Hall, earthquake repairs and airport hangars.</p>	<p>Expenditures + Other Financing Uses</p> <hr/> <p>Revenues + Other Financing Sources</p> <hr/> <p>General Fund Contribution</p> <hr/> <p>Personnel</p> <hr/> <p>% General Fund Contribution</p> <hr/>	<p>\$ 1,523,640</p> <hr/> <p>\$ 1,523,640</p> <hr/> <p>\$ 0</p> <hr/> <p>0</p> <hr/> <p>0%</p> <hr/>

PROGRAM DISCUSSION BY BUDGET UNIT

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

The budget of \$1,523,640 includes funding in the following amounts:

- \$65,238 1994 Library Project
- \$258,212 1994 Jail Phase I Project
- \$41,822 1996 Regional Juvenile Center Project
- \$103,602 1996 Jail Phase I Project
- \$126,318 1996 Jail Phase II Project
- \$171,757 1996 Jail Phase II Public Safety Project
- \$307,770 2004 Animal Shelter Project
- \$348,921 for the refinance of the 2012 Earthquake Repairs and 2012 Juvenile Hall
- \$100,000 2020 Finance Plan

The 1994 COP financed the Eureka Library and Jail Phase I. It also included remodeling the ground floor of the Courthouse after the Eureka Police Department moved out. The Library budget includes an additional \$65,238 paid toward the Library debt service; the above amount represents that portion allocated to the General Fund.

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

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

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

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

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

In total, financing needs of \$21.3 million are anticipated. The list of projects consists of: Juvenile Hall Replacement \$1.6 million; Weights and Measures Building \$1.14 million; Fifth-floor of Courthouse Remodel \$3.17 million; and the California Redwood Coast-Humboldt County Airport Restaurant \$250,000; Corrections Resource Center \$2.27 million; ADA Curb Ramps \$297,000; Clam Beach ADA \$328,858, and other ADA projects \$7.2 million; Sheriff Security

PROGRAM DISCUSSION BY BUDGET UNIT

Upgrades \$1.1 million; and Senate Bill (SB) 863 Jail Expansion \$770,000. As projects included in the 2020 COP get underway, the county will need to budget an allocation of approximately \$250,000 annually for a fixed period (30-years). For FY 2021-22 the proposed budget includes a payment of \$100,000 toward the financing. As the county's deferred maintenance and

ADA barrier removal projects continue to mount it is likely that the need for future financing will increase.

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

FY 2021-22 PROPOSED BUDGET TABLE

COP - PAYMENTS | 100-190

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	423,534	393,115	432,005	435,005	435,005	3,000
Total Revenues	423,534	393,115	432,005	435,005	435,005	3,000
Expenditures						
Services and Supplies	679	0	0	0	0	0
Other Charges	245,378	211,081	259,760	209,548	209,548	(50,212)
Other Financing Uses	1,206,164	0	1,255,969	1,314,092	1,314,092	58,123
Total Expenditures	1,452,221	211,081	1,515,729	1,523,640	1,523,640	7,911
Other Financing Sources (Uses)						
General Fund Contribution	0	0	1,083,724	1,088,635	1,088,635	4,911
Total Other Financing Sources (Uses)	0	0	1,083,724	1,088,635	1,088,635	4,911
Net Revenues (Expenditures)	(1,028,687)	182,034	0	0	0	0
Additional Funding Support						
1100 General Fund	1,028,687	(182,034)	0	0	0	0
Total Additional Funding Support	1,028,687	(182,034)	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 Other Charges category has decreased by 19% or \$50,212 due to anticipated decreases in scheduled interest payments.
- The proposed expenditure budget for the Other Financing Uses category has increased by 5% or \$58,123 due to increases in principal payments.

ADDITIONAL FUNDING REQUESTS

COP has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.



CONTINGENCY RESERVES (1100-990)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
<p>Amy S. Nilsen, County Administrative Officer</p> <hr/> <p>The General Fund Contingency Reserve budget provides funds to meet unforeseen expenditures in county-wide operating budgets.</p>	Expenditures + Other Financing Uses	\$ 1,666,367
	Revenues + Other Financing Sources	\$ 0
	General Fund Contribution	\$ 1,666,367
	Personnel	0.0
	% General Fund Contribution	100%

PROGRAM DISCUSSION BY BUDGET UNIT

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

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

While state statutes provide that up to 15 percent of the total of all other appropriations can be placed in reserve, the amount historically reserved for the county's budget has been at a much lower level. In FY 2017-18 the Contingency policy was updated to reflect a contribution equal to 2 percent of General Fund revenues. The proposed contingency amount for FY 2021-22 is \$200 000 more than the policy level minimum to allow for contributions to a road improvement grant program in accordance with the Friends of the Eel River settlement.

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.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Total Revenues	0	0	0	0	0	0
Expenditures						
Services and Supplies	0	0	1,417,577	1,666,367	1,666,367	248,790
Total Expenditures	0	0	1,417,577	1,666,367	1,666,367	248,790
Other Financing Sources (Uses)						
General Fund Contribution	0	0	1,417,577	1,666,367	1,666,367	248,790
Total Other Financing Sources (Uses)	0	0	1,417,577	1,666,367	1,666,367	248,790
Net Revenues (Expenditures)	0	0	0	0	0	0
Additional Funding Support						
1100 General Fund	0	0	0	0	0	0
Total Additional Funding Support	0	0	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

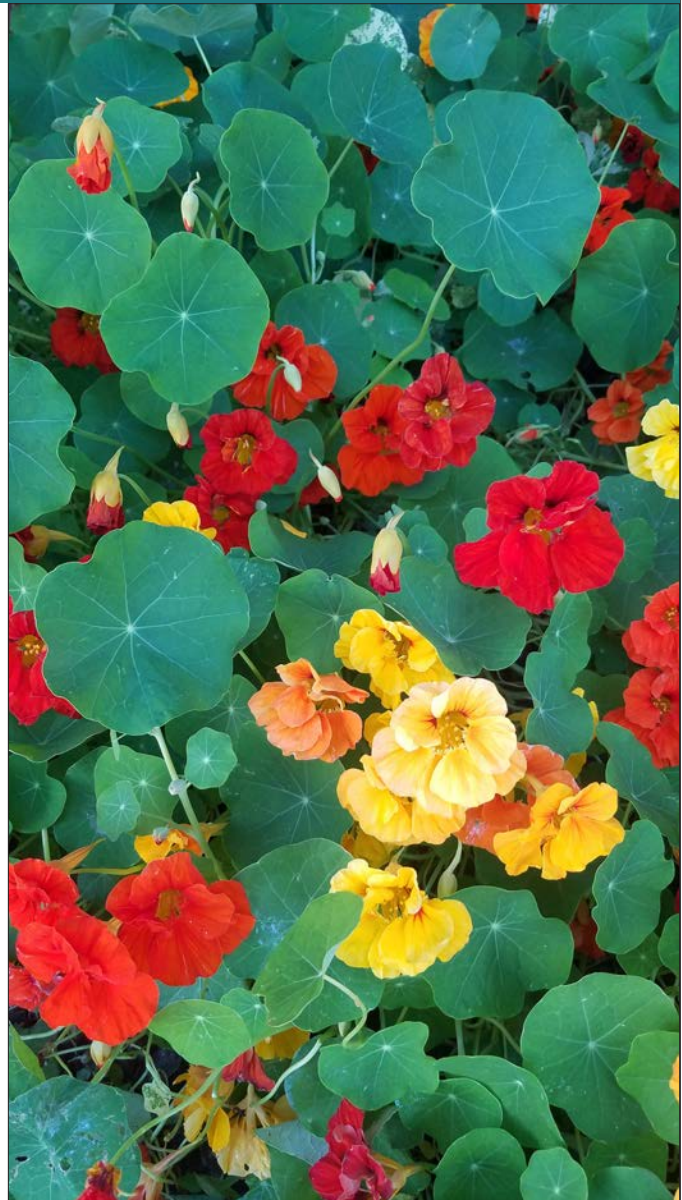
- The proposed General Fund Contribution and expenditure category for Services and Supplies has increased by 17% or \$248,790 due to increased General Fund revenues.

ADDITIONAL FUNDING REQUESTS

Contingency Reserves has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





CONTRIBUTIONS TO OTHER FUNDS (1100-199)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
Amy S. Nilsen, County Administrative Officer	Expenditures + Other Financing Uses	\$ 10,706,990
<p>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.</p>	Revenues + Other Financing Sources	\$ 234,728
	General Fund Contribution	\$ 10,472,262
	Personnel	0.0
	% General Fund Contribution	98%

PROGRAM DISCUSSION BY BUDGET UNIT

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

The allocations are as follows:

- \$225,000 for a loan to the McKay Track Community Forest.
- \$100,000 for the City of Eureka to develop affordable low-income housing.
- \$500 for special district benefit assessment on county owned property.
- \$17,219 for communications expense for administering utilities for General Fund departments.
- \$36,570 for contributions to veterans' organizations located in Arcata, Eureka, Ferndale, Fortuna and Garberville.
- \$42,100 for Local Agency Formation Commission (LAFCo).
- \$234,728 for contribution of Proposition 172 sales tax proceeds to independent fire protection districts.
- \$920,000 for a contribution to the General Reserve.
- \$337,154 for county Library System, (includes base funding of \$153,000, \$8,000 for the Hoopa Library and the General Fund's obligation for the County Librarian position of \$176,154).
- \$1,131,125 for Mental Health (an increase of

\$336,226).

- \$619,300 for the Deferred Maintenance Trust Fund.
- \$673,661 for Public Health.
- \$3,320,349 for Social Services.
- \$625,000 for ADA Trust Fund mandated ADA projects.
- \$1,847,284 for Economic Development (an increase of \$385,091 due primarily to the allocation of an additional General Fund contribution).
- \$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.
- \$73,000 for Roads to address the F and Oak intersection.
- \$20,000 contribution to Natural Resources for operational costs that exceed available revenue sources.

This program contains the following budget unit:

1100 199 Contributions to Other Funds

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

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	230,126	213,665	234,728	234,728	234,728	0
Total Revenues	230,126	213,665	234,728	234,728	234,728	0
Expenditures						
Services and Supplies	451	5,101	0	0	0	0
Other Charges	515,176	93,961	1,600,322	903,095	640,898	(959,424)
Total Expenditures	515,627	99,062	1,600,322	903,095	640,898	(959,424)
Other Financing Sources (Uses)						
Other Financing Sources	3,292	0	0	0	0	0
General Fund Contribution	0	(10,400)	8,441,813	10,734,459	10,472,262	2,030,449
Other Financing Uses	(17,661,876)	(11,656,237)	(7,076,219)	(10,066,092)	(10,066,092)	(2,989,873)
Total Other Financing Sources (Uses)	(17,658,584)	(11,666,637)	1,365,594	668,367	406,170	(959,424)
Net Revenues (Expenditures)	(17,944,085)	(11,552,034)	0	0	0	0
Additional Funding Support						
1100 General Fund	17,944,085	11,552,034	0	0	0	0
Total Additional Funding	17,944,085	11,552,034	0	0	0	0
Support	17,944,085	11,552,034	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the General Fund Contribution category has increased by 44% or \$2,030,449 due to the allocation of one-time funds and policy level contributions to Reserves.
- The proposed expenditure budget for the Other Charges category has decreased by 60% or \$959,424 due primarily to local accounting practices. Contributions to Mental Health are now reflected as “Other Financing Uses”.
- The proposed expenditure budget for the Other Financing Uses category has increased by 42% or \$2,989,873 due to local accounting practices. Contributions to Mental Health are now reflected as “Other Financing Uses” as opposed to “Other Charges”. In addition, there are additional allocations for one-time funding requests and policy level contributions to Reserves.

3. \$336,226 for Assisted Outpatient Treatment for individuals having difficulty maintaining their own mental health stability and have frequent hospitalizations and/or contact with law enforcement related to untreated or under-treated mental illness.
4. \$200,000 to support the 2021 Humboldt County Fair in light of lost revenues to provide for administrative support. This item may be eligible for American Rescue Plan Act (ARPA) funding. The Board of Supervisors will hear a separate agenda item on June 8, 2021 where further determination will be made.
5. \$58,750 to support Westhaven Volunteer Fire Department to provide fire and medical/rescue services to CSA#4
6. \$3,447 to provide additional stipend funds to the Arcata Veteran’s for excess utility costs.

Requests #1, 2 and 3 are recommended for funding. Requests #4, 5 and 6 are not recommended at this time. While these requests have merit, they did not received a priority ranking that allowed for them to be funded based on available financial resources.

ADDITIONAL FUNDING REQUESTS

Six additional funding requests were submitted as follows:

1. \$500,000 for the relocation to the Humboldt Plaza and the remodel of space to offer a accessible, front facing space for Economic Development.
2. \$555,000 for a one-time allocation of funds to design and construct a traffic signal at the

PERSONNEL

There are no personnel changes.



CRIMINAL JUSTICE CONSTRUCTION

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
<p>Amy S. Nilsen, County Administrative Officer</p> <hr/> <p>The Criminal Justice Facility Construction Fund is used for construction and financing of various criminal justice facility projects.</p>	<p>Expenditures + Other Financing Uses \$ 339,942</p> <hr/> <p>Revenues + Other Financing Sources \$ 339,942</p> <hr/> <p>General Fund Contribution \$ 0</p> <hr/> <p>Personnel 0.0</p> <hr/> <p>% General Fund Contribution 0%</p>	

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.

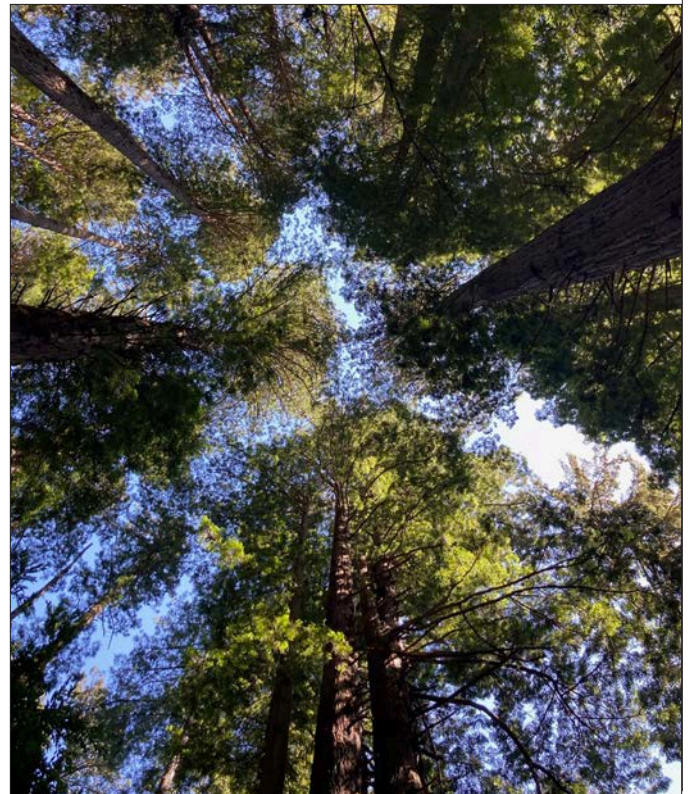
Pursuant to Government Code Section 76000, 76101 and 76009, revenues collected for the Automated Fingerprint Identification and Digital Image Photographic Suspect Identification Funds can be authorized to be deposited into the Criminal Justice Facilities Construction Fund when other funds have been identified 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.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	232,734	212,881	235,000	220,000	220,000	(15,000)
Use of Money and Property	41,070	0	45,000	45,000	45,000	0
Other Financing Sources	0	0	75,133	74,942	74,942	(191)
Total Revenues	273,804	212,881	355,133	339,942	339,942	(15,191)
Expenditures						
Other Charges	13,405	11,760	11,255	8,295	8,295	(2,960)
Other Financing Uses	870,190	0	343,878	331,647	331,647	(12,231)
Total Expenditures	883,595	11,760	355,133	339,942	339,942	(15,191)
Net Revenues (Expenditures)	(609,791)	201,121	0	0	0	0
Additional Funding Support						
1410 Criminal Justice Construction	609,791	(201,121)	0	0	0	0
Total Additional Funding Support	609,791	(201,121)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

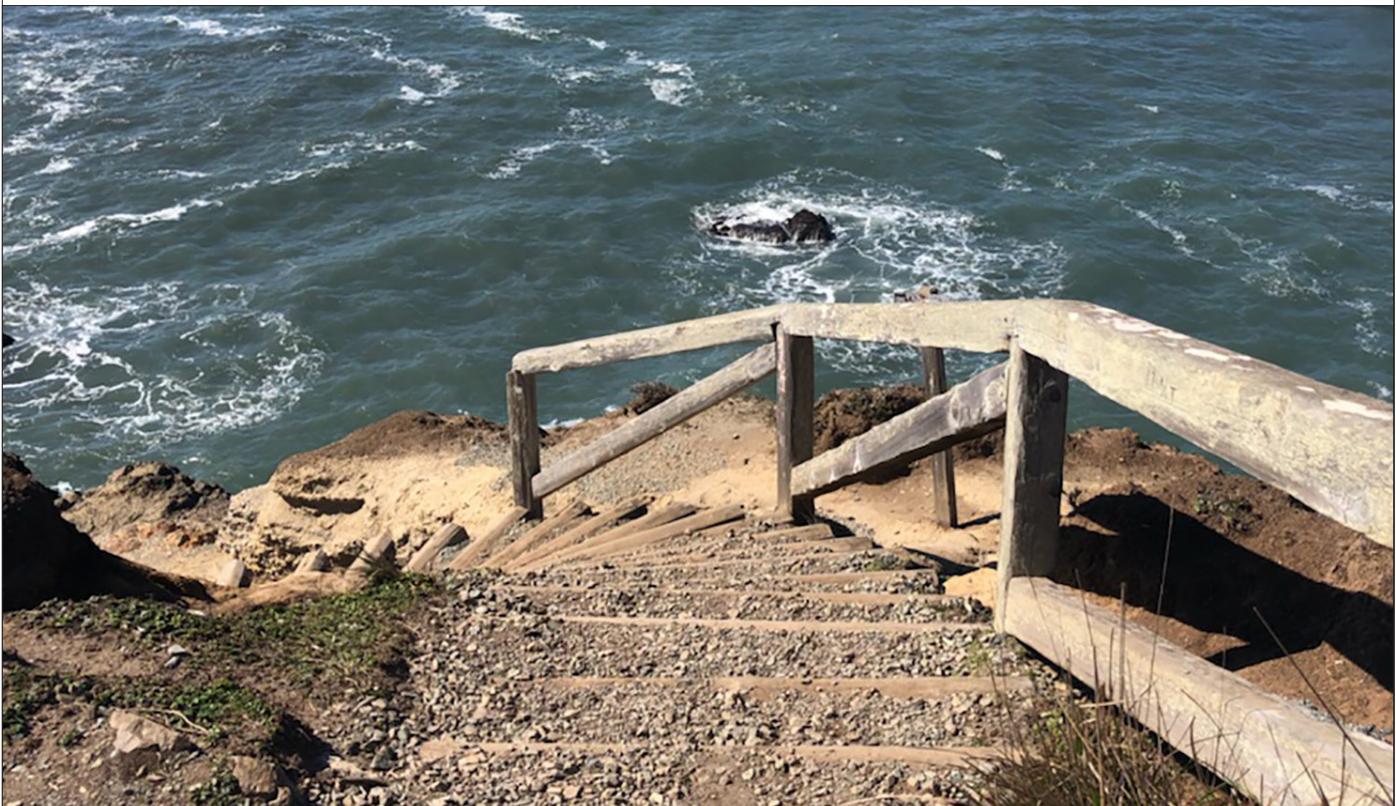
- The proposed revenue budget for the Fines, Forfeits and Penalties category has decreased by 6% or \$15,000 based on prior year trends.

ADDITIONAL FUNDING REQUESTS

Criminal Justice Construction has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.





COURTHOUSE CONSTRUCTION

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
<p>Amy S. Nilsen, County Administrative Officer</p> <p>The Courthouse Construction Fund is used for the acquisition, rehabilitation, construction and financing of courtrooms or a building containing facilities necessary or incidental to the operation of the justice system.</p>	Expenditures + Other Financing Uses	\$ 143,000
	Revenues + Other Financing Sources	\$ 143,000
	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 2021-22 PROPOSED BUDGET TABLE

COURTHOUSE CONSTRUCTION

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Fines, Forfeits and Penalties	157,768	148,433	147,000	143,000	143,000	(4,000)
Total Revenues	157,768	148,433	147,000	143,000	143,000	(4,000)
Expenditures						
Other Charges	20,532	0	25,000	25,000	25,000	0
Other Financing Uses	0	0	122,000	118,000	118,000	(4,000)
Total Expenditures	20,532	0	147,000	143,000	143,000	(4,000)
Net Revenues (Expenditures)	137,236	148,433	0	0	0	0
Additional Funding Support						
1420 Courthouse Construction	(137,236)	(148,433)	0	0	0	0
Total Additional Funding Support	(137,236)	(148,433)	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

Courthouse Construction has submitted no additional funding requests.





GENERAL PURPOSE REVENUES (1100-888)

DEPARTMENT HEAD	BUDGET TOTALS	FY 2021-22
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.	Expenditures + Other Financing Uses	\$ 0
	Revenues + Other Financing Sources	\$ 77,014,693
	General Fund Contribution	\$ (77,014,693)
	Personnel	0.0
	% General Fund Contribution	100%

PROGRAM DISCUSSION BY BUDGET UNIT

The majority of the county's revenues are program-specific; that is, the revenues received are dedicated for a specific purpose. In contrast, the county's General Purpose Revenues are the discretionary revenues that the Board of Supervisors controls. Even though General Purpose Revenues comprise only 20 percent of the total county budget, they are the primary source for funding core county departments, such as the Board of Supervisors, Assessor, Treasurer-Tax Collector's Office, Sheriff, District Attorney, and the Agricultural Commissioner/Sealer of Weights and Measures. Additionally, in accordance with maintenance-of-effort requirements for Public Health, 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 2021-22 revenues are based on actual expenditures in FY 2019-20. However

the county does not currently have an approved cost plan for FY 2020-21 or FY 2021-22. Charges are estimated based FY 2019-20 charges. Not having an approved cost plan for two fiscal years is a challenge in developing a well informed budget.

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



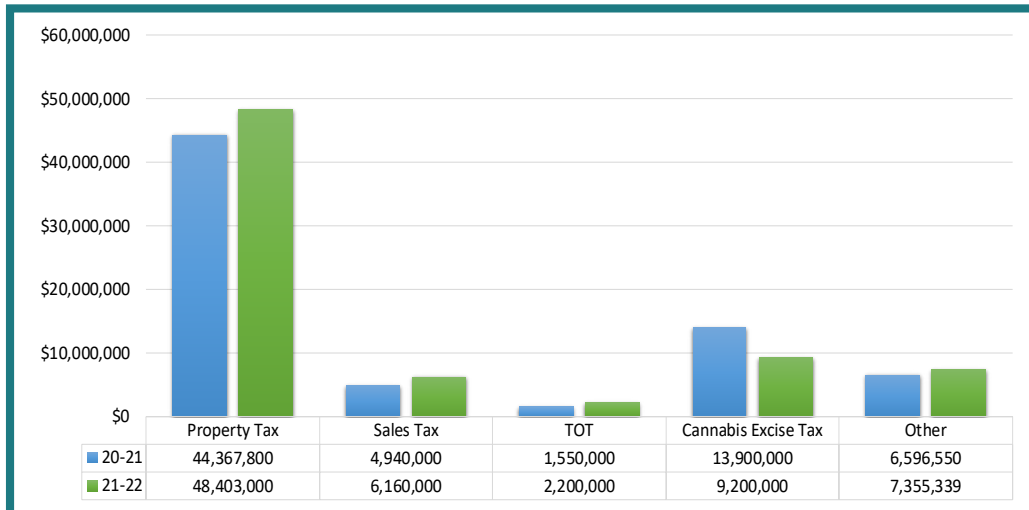
FY 2021-22 PROPOSED BUDGET TABLE

GENERAL PURPOSE REVENUES

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	65,176,964	65,018,362	66,941,000	67,531,726	67,531,726	590,726
Licenses and Permits	4,898	4,891	2,000	2,000	2,000	0
Fines, Forfeits and Penalties	745,415	3,306,738	1,354,000	2,704,000	2,704,000	1,350,000
Use of Money and Property	345,061	55,775	378,212	378,212	378,212	0
Other Governmental Agencies	1,669,984	1,412,203	1,367,000	1,442,000	1,442,000	75,000
Charges for Current Services	474,051	969,248	1,176,938	1,125,201	1,125,201	(51,737)
Other Revenues	338,742	175,502	135,200	135,200	135,200	0
Total Revenues	68,755,115	70,942,719	71,354,350	73,318,339	73,318,339	1,963,989
Expenditures						
Special Items	0	(3,696,354)	(3,649,704)	(3,696,354)	(3,696,354)	(46,650)
Total Expenditures	0	(3,696,354)	(3,649,704)	(3,696,354)	(3,696,354)	(46,650)
Other Financing Sources (Uses)						
Other Financing Sources	3,306,278	1,155,000	0	0	0	0
General Fund Contribution	0	0	(75,004,054)	(77,014,693)	(77,014,693)	(2,010,639)
Other Financing Uses	(10,152)	(14,294)	0	0	0	0
Other Financing Sources (Uses)	3,296,126	1,140,706	(75,004,054)	(77,014,693)	(77,014,693)	(2,010,639)
Net Revenues (Expenditures)	72,051,241	75,779,779	0	0	0	0
Additional Funding Support						
1100 General Fund	(72,051,241)	(75,779,779)	0	0	0	0
Total Additional Funding Support	(72,051,241)	(75,779,779)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Fines, Forfeits and Penalties category has increased by 100% or \$1,350,000 due to continued efforts by Code Enforcement to conduct cannabis enforcement activities.
- The proposed revenue budget for the Other Governmental Agencies category has increased by 5% or \$75,000 due to increases in Vehicle License Fees and Federal payments in lieu of tax payments on public lands.
- Overall there are minimal changes reflected in General Purpose Revenues, however there is an anticipated decrease of 33% for Cannabis Excise Tax revenues due to refunds for non-cultivation space. This decrease is offset by an anticipated increase in Property Tax revenues.





TREASURER-TAX COLLECTOR

DEPARTMENTAL SUMMARY

ELECTED OFFICIAL	BUDGET TOTALS	FY 2021-22
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.	Expenditures + Other Financing Uses	\$ 1,777,704
	Revenues + Other Financing Sources	\$ 1,439,637
	General Fund Contribution	\$ 338,067
	Personnel	12.0
	% General Fund Contribution	19%

PROGRAM DISCUSSION BY BUDGET UNIT

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

1100 109 Treasury Expense

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

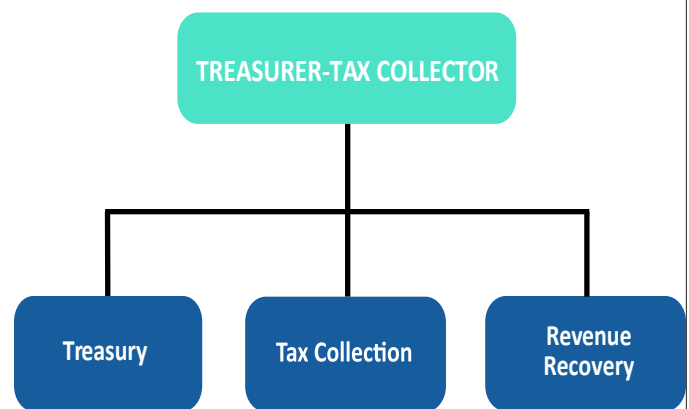
1100 112 Treasurer-Tax Collector

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

1100 114 Revenue Recovery

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

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

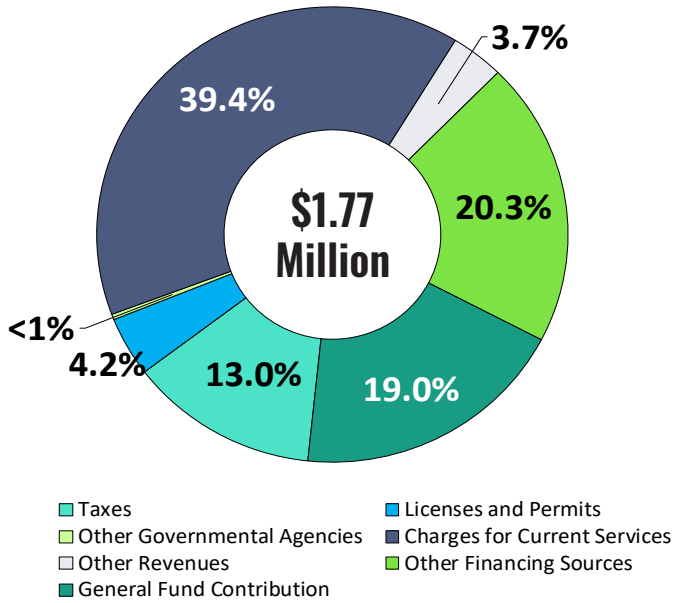


FY 2021-22 PROPOSED BUDGET TABLE

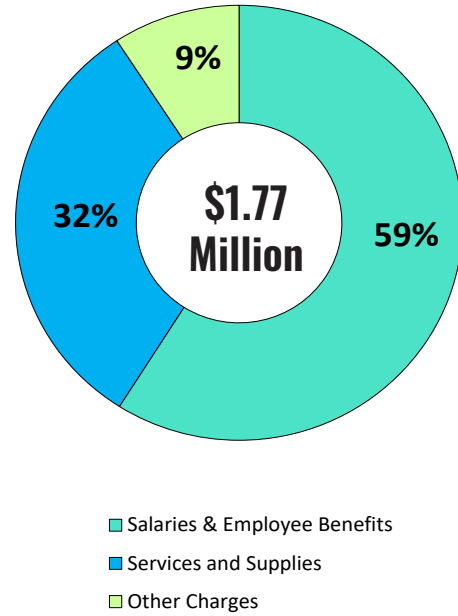
TREASURER-TAX COLLECTOR

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	6,304,614	(2,144,191)	225,604	231,424	231,424	5,820
Licenses and Permits	73,977	68,492	73,000	75,000	75,000	2,000
Fines, Forfeits and Penalties	629,289	654	0	0	0	0
Use of Money and Property	6,662,381	6,415,132	0	0	0	0
Other Governmental Agencies	20,930	1,030,454	15,000	7,000	7,000	(8,000)
Charges for Current Services	1,160,202	934,277	836,589	701,213	701,213	(135,376)
Other Revenues	453,101	74,228	65,000	65,000	65,000	0
Other Financing Sources	6,024	10,795	0	0	0	0
Other Fund Revenue	(524,731)	(1,246,349)	0	0	0	0
Not Applicable.	1,368,824	877	0	0	0	0
Total Revenues	16,154,611	5,144,369	1,215,193	1,079,637	1,079,637	(135,556)
Expenditures						
Salaries & Employee Benefits	1,058,843	1,002,625	1,082,597	1,048,682	1,048,682	(33,915)
Services and Supplies	711,471	662,553	648,636	565,406	565,406	(83,230)
Other Charges	5,753,632	178,823	139,690	163,616	163,616	23,926
Fixed Assets	0	6,174	0	0	0	0
Special Items	70	0	0	0	0	0
Other Financing Uses	2,745,449	33,408	0	0	0	0
Not Applicable	7	1,609,714	0	0	0	0
Total Expenditures	10,269,472	3,493,297	1,870,923	1,777,704	1,777,704	(93,219)
Other Financing Sources (Uses)						
Other Financing Sources	3,791	1,402,938	367,152	360,000	360,000	(7,152)
General Fund Contribution	0	0	303,067	338,067	338,067	35,000
Other Financing Uses	(50,264)	(7,043,158)	(14,489)	0	0	14,489
Other Financing Sources (Uses)	(46,473)	(5,640,220)	655,730	698,067	698,067	42,337
Net Revenues (Expenditures)	5,838,666	(3,989,148)	0	0	0	0
Additional Funding Support						
1100 General Fund	165,681	231,620	0	0	0	0
3020 Sales & UTax Compensation Fund	0	0	0	0	0	0
3105 TRANS Note Pymt Fund-Even/Odd	(503,503)	(281,767)	0	0	0	0
3140 Redwood National Park In Lieu	371,825	(65,201)	0	0	0	0
3141 Timber Yield Tax-State	0	(99)	0	0	0	0
3142 Natl Wildlife Refuge in Lieu	0	0	0	0	0	0
3143 State Fish & Game in Lieu	0	0	0	0	0	0
3165 Unitary Property - \$1.00 Fund	0	(599)	0	0	0	0
3166 Unitary Property-Voted Debt	0	(345)	0	0	0	0
3170 SB813-Redemption-Accel Taxes	0	128	0	0	0	0
3171 SB813-Supplemental Roll-Securd	(802,216)	125,461	0	0	0	0
3172 SB813-Supplemental Roll-Unsec	(28,126)	0	0	0	0	0
3173 Supplemental Roll \$1 Rate-Sec	0	0	0	0	0	0
3174 Supplemental Roll \$1 Rt-Unsec	0	0	0	0	0	0
3175 Secured Property-\$1.00 Fund	0	0	0	0	0	0
3176 Unsecured Property-\$1.00 Fund	0	0	0	0	0	0
Total Additional Funding Support	(796,339)	9,198	0	0	0	0
Staffing Positions						
Allocated Positions	16.00	16.00	12.00	12.00	12.00	0.00

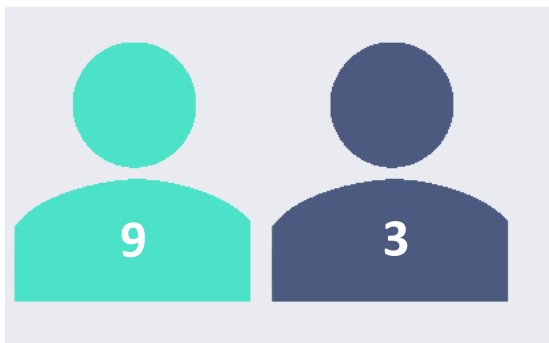
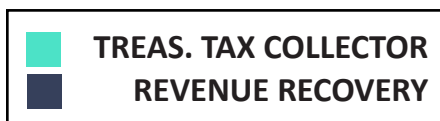
TOTAL REVENUES



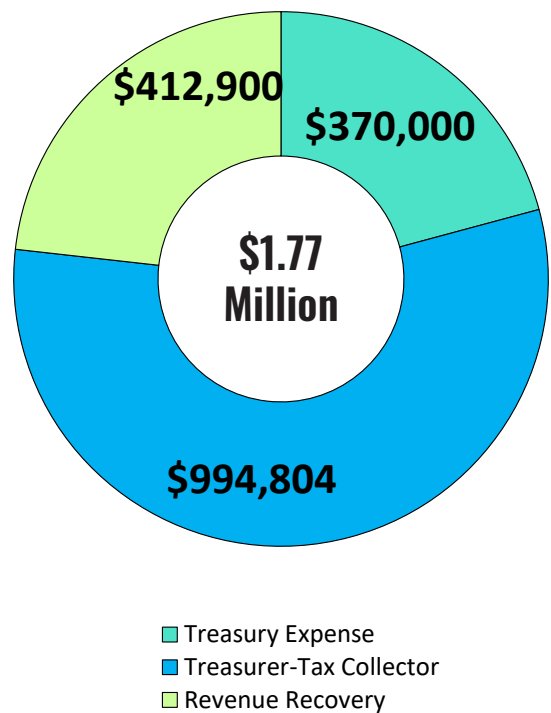
TOTAL EXPENDITURES



PERMANENT POSITIONS



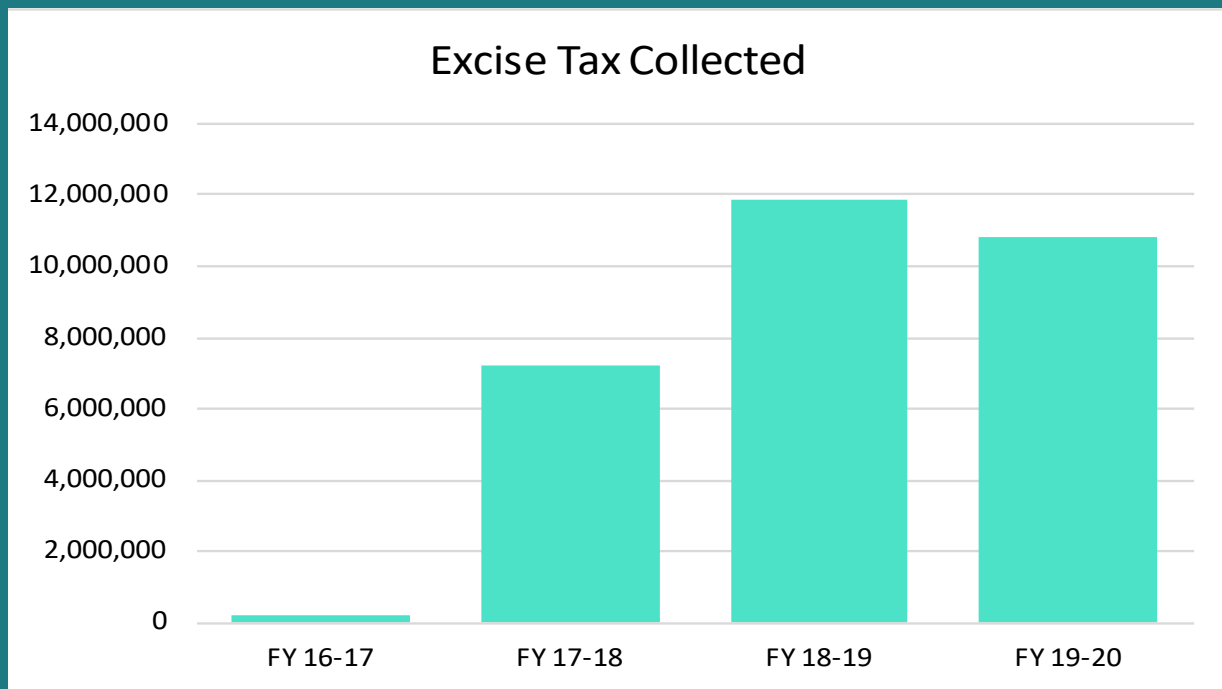
EXPENDITURES





- Provided community-appropriate levels of service by safely serving the public while operating at 25% reduced staffing during the pandemic. Implemented social distancing protocols for staff and the public allowed property tax, excise tax, transient occupancy tax and business license collections to continue. Provided critical cash flow to county departments, school districts and special districts across the county.
- Fostered transparent, accessible, welcoming, and user-friendly services by implementing new excise tax, business license and transient occupancy tax software which allowed for online submission of applications and payments for the first time and giving staff streamlined posting and reporting capabilities.
- Managed resources to ensure sustainability of services by continuing the collection of court ordered debt, while promoting the safety of staff and the public. Revenue Recovery staff cross trained with Treasurer Tax Collector staff to assist with peak December and April property tax collections while both departments operated at reduced levels.

- Invest in county employees by encouraging professional development and providing opportunities and access to conferences, online training, and continuing education courses. Cross training will expand between Treasurer Tax Collector and Revenue Recovery staff. This will streamline operations, bring cohesion between the two departments and maintain a knowledgeable and informed team.
- Invest in county employees by working towards utilizing current technology available to streamline Treasury operations across departments.
- Invite civic engagement and awareness of available services by encouraging applicants for business licenses to utilize the new software program which allows applications to be submitted and paid for online. The online application process is more efficient for the public and county departments involved in the approval process.



Cannabis excise tax collections have increased substantially.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Revenues	282,475	10,030	10,000	10,000	10,000	0
Total Revenues	282,475	10,030	10,000	10,000	10,000	0
Expenditures						
Salaries & Employee Benefits	126,789	145,949	200,000	190,000	190,000	(10,000)
Services and Supplies	155,646	149,731	177,070	179,720	179,720	2,650
Other Charges	195	201	82	280	280	198
Fixed Assets	0	6,174	0	0	0	0
Total Expenditures	282,630	302,055	377,152	370,000	370,000	(7,152)
Other Financing Sources (Uses)						
Other Financing Sources	0	292,330	367,152	360,000	360,000	(7,152)
Other Financing Sources (Uses)	0	292,330	367,152	360,000	360,000	(7,152)
Net Revenues (Expenditures)	(155)	305	0	0	0	0
Additional Funding Support						
1100 General Fund	155	(305)	0	0	0	0
Total Additional Funding Support	155	(305)	0	0	0	0
Staffing Positions						
Allocated Positions	0.00	0.00	0.00	0.00	0.00	0.00

SIGNIFICANT CHANGES

There are no significant changes.

ADDITIONAL FUNDING REQUESTS

Treasury Expense has submitted no additional funding requests.

PERSONNEL

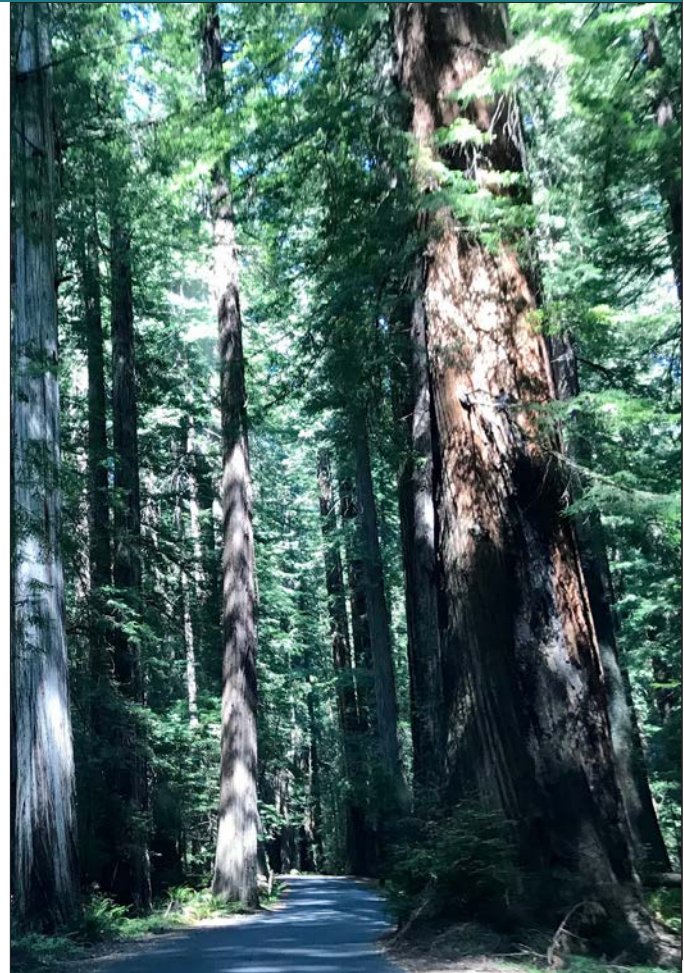
There are no personnel changes.



	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Taxes	212,263	206,189	225,604	231,424	231,424	5,820
Licenses and Permits	73,977	68,492	73,000	75,000	75,000	2,000
Charges for Current Services	235,109	231,965	246,889	280,313	280,313	33,424
Other Revenues	54,188	59,616	55,000	55,000	55,000	0
Total Revenues	575,537	566,262	600,493	641,737	641,737	41,244
Expenditures						
Salaries & Employee Benefits	541,109	599,552	604,763	629,006	629,006	24,243
Services and Supplies	190,956	205,096	226,470	231,647	231,647	5,177
Other Charges	128,920	132,951	122,327	134,151	134,151	11,824
Total Expenditures	860,985	937,599	953,560	994,804	994,804	41,244
Other Financing Sources (Uses)						
Other Financing Sources	0	29,590	0	0	0	0
General Fund Contribution	0	0	353,067	353,067	353,067	0
Other Financing Sources (Uses)	0	29,590	353,067	353,067	353,067	0
Net Revenues (Expenditures)	(285,448)	(341,747)	0	0	0	0
Additional Funding Support						
1100 General Fund	285,448	341,747	0	0	0	0
Total Additional Funding Support	285,448	341,747	0	0	0	0
Staffing Positions						
Allocated Positions	8.00	9.00	9.00	9.00	9.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Charges for Current Services category has increased by 14% or \$33,424 due to a projected increase of Property Tax Administration fees based on funds received in Dec 2020 for FY 2020-21.
- The proposed expenditure budget for the Other Charges category has increased by 10% or \$11,824 due to an increase in Information Technology charges.



ADDITIONAL FUNDING REQUESTS

Treasurer Tax Collector did not submit an additional funding request.

PERSONNEL

There are no personnel changes.

	2018-19 Actual	2019-20 Actual	2020-21 Adopted	2021-22 Requested	2021-22 Proposed	Increase (Decrease)
Revenues						
Other Governmental Agencies	20,930	16,292	15,000	7,000	7,000	(8,000)
Charges for Current Services	925,093	700,121	589,700	420,900	420,900	(168,800)
Other Revenues	0	3,923	0	0	0	0
Total Revenues	946,023	720,336	604,700	427,900	427,900	(176,800)
Expenditures						
Salaries & Employee Benefits	390,945	257,124	277,834	229,676	229,676	(48,158)
Services and Supplies	364,749	307,726	245,096	154,039	154,039	(91,057)
Other Charges	30,689	45,671	17,281	29,185	29,185	11,904
Special Items	70	0	0	0	0	0
Not Applicable	7	(7)	0	0	0	0
Total Expenditures	786,460	610,514	540,211	412,900	412,900	(127,311)
Other Financing Sources (Uses)						
General Fund Contribution	0	0	(50,000)	(15,000)	(15,000)	35,000
Other Financing Uses	(39,641)	0	(14,489)	0	0	14,489
Other Financing Sources (Uses)	(39,641)	0	(64,489)	(15,000)	(15,000)	49,489
Net Revenues (Expenditures)	119,922	109,822	0	0	0	0
Additional Funding Support						
1100 General Fund	(119,922)	(109,822)	0	0	0	0
Total Additional Funding Support	(119,922)	(109,822)	0	0	0	0
Staffing Positions						
Allocated Positions	8.00	7.00	3.00	3.00	3.00	0.00

SIGNIFICANT CHANGES

- The proposed revenue budget for the Charges for Current Services category has decreased by 29% or \$168,800 due to a decline in referrals from the Superior Courts.
- The proposed expenditure budget for the Salaries & Employee Benefits category has decreased by 17% or \$48,158 due to a reduced need to utilized extra help staff.
- The proposed expenditure budget for the Services and Supplies category has decreased by 37% or \$91,057 due to a reduction in 3rd party collection fees related to a decline in referrals from Superior Courts.
- The proposed expenditure budget for the Other Charges category has increased 69% or \$11,904 due to changes in local accounting practices, cost allocation charges are now reflected as "Other Charges," as opposed to "Other Financing Uses."
- The proposed Contribution to the General Fund has decreased by 70% or \$35,000 due to a decline in referrals from Superior Courts and the passage of Assembly Bill 1869, which permanently ended the assessment and collection of various administrative fees within the criminal legal system.
- The proposed expenditure budget for the Other Financing Uses category has decreased 100% or \$14,489 due to changes in local accounting practices, cost allocation charges are now reflected as "Other Charges."

ADDITIONAL FUNDING REQUESTS

Revenue Recovery has submitted no additional funding requests.

PERSONNEL

There are no personnel changes.

